



JO DAVIESS COUNTY, ILLINOIS

FY2024
ANNUAL BUDGET
TAX LEVY ORDINANCE
APPROPRIATIONS
ORDINANCE

Approved
November 21, 2023

TABLE OF CONTENTS

SUMMARY OF FY2024 BUDGET	1-13
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GENERAL FUND

GENERAL FUND DESCRIPTION & FUND BALANCE POLICY	14
SUMMARY OF GENERAL FUND REVENUES	15-18
SUMMARY OF GENERAL FUND EXPENDITURES	19-33
UNFUNDED REQUESTS APPROVED	34
001-40101 COURTHOUSE	35
001-40102 COUNTY BOARD	36
001-40103 COUNTY ADMINISTRATOR	37
001-40104 COUNTY TREASURER	38
001-40105 TAX EXTENSION	39
001-40106 COUNTY CLERK & RECORDER	40
001-40107 ELECTIONS	41
001-40108 CHIEF COUNTY ASSESSMENT OFFICER	42
001-40109 BOARD OF REVIEW	43
001-40110 INFORMATION & COMMUNICATIONS	44
001-40112 MISCELLANEOUS	45
001-40113 GRANTS ADMINISTRATOR	46
001-41121 SHERIFF	47-48
001-41122 SAFETY BUILDING	49
001-41123 COMMUNICATIONS	50
001-41124 COURT SECURITY	51
001-41125 EMERGENCY MANAGEMENT	52
001-41126 MERIT COMMISSION	53
001-41127 COUNTY CORONER	54
001-42131 COURTS	55
001-42132 PROBATION	56
001-42133 CIRCUIT CLERK	57
001-42134 STATES ATTORNEY	58
001-44157 SOCIAL & ENVIRONMENTAL	59
001-44159 REGIONAL SUPERINTENDENT OF SCHOOLS	60
001-45162 ECONOMIC DEVELOPMENT/PLANNING	61
001-45163 PLANNING & DEVELOPMENT	62-63
001-49197 CONTINGENCY	64

SPECIAL FUNDS

(002) COUNTY HIGHWAY FUND	
FUND DESCRIPTION	65
REVENUES & EXPENDITURES	66-68
(003) PUBLIC HEALTH FUND	
FUND DESCRIPTION	69
REVENUES & EXPENDITURES	70-73
(005) PUBLIC HEALTH EMERGENCY PREPAREDNESS FUND	
FUND DESCRIPTION	74
REVENUES & EXPENDITURES	75

TABLE OF CONTENTS, CONT.

(006) COUNTY MOTOR FUEL TAX FUND	
FUND DESCRIPTION	76
REVENUES & EXPENDITURES	77
(007) ETSB/911 EMERGENCY SERVICES FUND	
FUND DESCRIPTION	78
REVENUES & EXPENDITURES	79-80
(008) COUNTY FEDERAL AID MATCHING FUND	
FUND DESCRIPTION	81
REVENUES & EXPENDITURES	82
(009) SHERIFF'S FORFEITURE FUND	
FUND DESCRIPTION	83
REVENUES & EXPENDITURES	84
(010) TOWNSHIP BRIDGE FUND	
FUND DESCRIPTION	85
REVENUES & EXPENDITURES	86
(011) COUNTY AID TO BRIDGES FUND	
FUND DESCRIPTION	87
REVENUES & EXPENDITURES	88
(012) SOCIAL SECURITY FUND	
FUND DESCRIPTION	89
REVENUES & EXPENDITURES	90
(013) ILLINOIS MUNICIPAL RETIREMENT FUND	
FUND DESCRIPTION	91
REVENUES & EXPENDITURES	92
(014) MENTAL HEALTH FUND	
FUND DESCRIPTION	93
REVENUES & EXPENDITURES	94
(016) CONTINGENCY FUND	
FUND DESCRIPTION	95
REVENUES & EXPENDITURES	96-97
(017) INSURANCE FUND	
FUND DESCRIPTION	98
REVENUES & EXPENDITURES	99
(018) ECONOMIC DEVELOPMENT INVESTMENT FUND	
FUND DESCRIPTION	100
REVENUES & EXPENDITURES	101-102
(019) SHERIFF'S DUI FUND	
FUND DESCRIPTION	103
REVENUES & EXPENDITURES	104
(020) ANIMAL CONTROL FUND	
FUND DESCRIPTION	105
REVENUES & EXPENDITURES	106-107
(023) TOWNSHIP MOTOR FUEL FUND	
FUND DESCRIPTION	108
REVENUES & EXPENDITURES	109
(023) EXTENSION EDUCATION FUND	
FUND DESCRIPTION	110
REVENUES & EXPENDITURES	111

TABLE OF CONTENTS, CONT.

(027) TOURISM PROMOTION FUND	
FUND DESCRIPTION	112
REVENUES & EXPENDITURES.....	113-114
(028) RECORDER AUTOMATION FUND	
FUND DESCRIPTION	115
REVENUES & EXPENDITURES.....	116
(029) CIRCUIT CLERK AUTOMATION FUND	
FUND DESCRIPTION... ..	117
REVENUES & EXPENDITURES.....	118
(030) COUNTY CLERK AUTOMATION FUND	
FUND DESCRIPTION	119
REVENUES & EXPENDITURES.....	120
(031) CIRCUIT CLERK'S OPERATION & ADMINISTRATION FUND	
FUND DESCRIPTION	121
REVENUES & EXPENDITURES.....	122
(032) TOURISM CAPITAL DEVELOPMENT FUND	
FUND DESCRIPTION	123
REVENUES & EXPENDITURES.....	124
(033) PROBATION SERVICES FUND	
FUND DESCRIPTION	125
REVENUES & EXPENDITURES.....	126
(038) SHERIFF'S VEHICLE FUND	
FUND DESCRIPTION	127
REVENUES & EXPENDITURES.....	128
(039) COURT DOCUMENT STORAGE FUND	
FUND DESCRIPTION	129
REVENUES & EXPENDITURES.....	130
(042) GENERAL CAPITAL INVESTMENT FUND	
FUND DESCRIPTION	131
REVENUES & EXPENDITURES.....	132
(043) SPECIAL SERVICE AREA NUMBER ONE FUND	
FUND DESCRIPTION	133
REVENUES & EXPENDITURES.....	134
(046) CATASTROPHIC EMERGENCY FUND	
FUND DESCRIPTION	135
REVENUES & EXPENDITURES.....	136
(047) TAX SALE AUTOMATION FUND	
FUND DESCRIPTION	137
REVENUES & EXPENDITURES.....	138
(048) GENERAL CAPITAL EQUIPMENT REPLACEMENT FUND	
FUND DESCRIPTION	139
REVENUES & EXPENDITURES	140
(049) ELECTION EQUIPMENT FUND	
FUND DESCRIPTION	141
REVENUES & EXPENDITURES	142
(051) STATE'S ATTORNEY DRUG FORFEITURE FUND	
FUND DESCRIPTION	143
REVENUES & EXPENDITURES.....	144

TABLE OF CONTENTS, CONT.

(052) MAINTENANCE/CHILD SUPPORT FUND	
FUND DESCRIPTION	145
REVENUES & EXPENDITURES	146
(053) PROBATION EMHD FUND	
FUND DESCRIPTION	147
REVENUES & EXPENDITURES	148
(055) PUBLIC HEALTH CAPITAL INVESTMENT FUND	
FUND DESCRIPTION	149
REVENUES & EXPENDITURES	150-151
(058) GIS AUTOMATION FUND	
FUND DESCRIPTION	152
REVENUES & EXPENDITURES	153-154
(059) HIGHWAY CAPITAL INVESTMENT FUND	
FUND DESCRIPTION	155
REVENUES & EXPENDITURES	156
(064) GIS CAPITAL EQUIPMENT & INVESTMENT FUND	
FUND DESCRIPTION	157
REVENUES & EXPENDITURES	158
(065) TREASURER SALE IN ERROR FUND	
FUND DESCRIPTION	159
REVENUES & EXPENDITURES	160
(066) EMERGENCY SERVICES COMMUNICATIONS FUND	
FUND DESCRIPTION	161
REVENUES & EXPENDITURES	162
(069) COUNTY JAIL MEDICAL COSTS FUND	
FUND DESCRIPTION	163
REVENUES & EXPENDITURES	164
(070) CORONER'S EQUIPMENT & OPERATIONS FUND	
FUND DESCRIPTION	165
REVENUES & EXPENDITURES	166
(071) Jo DAVIESS COUNTY TRANSIT FUND	
FUND DESCRIPTION	167
REVENUE & EXPENDITURES	168-169
(072) Jo DAVIESS COUNTY NATURAL HAZARD MITIGATION FUND	
FUND DESCRIPTION	170
REVENUES & EXPENDITURES	171
(074) STATES ATTORNEY RECORDS AUTOMATION FUND	
FUND DESCRIPTION	172
REVENUES & EXPENDITURES	173
(075) ETSB CAPITAL EQUIPMENT & INVESTMENT FUND	
FUND DESCRIPTION	174
REVENUES & EXPENDITURES	175
(076) SPECIAL SERVICE AREA NUMBER SIX FUND	
FUND DESCRIPTION	176
REVENUES & EXPENDITURES	177
(077) CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	
FUND DESCRIPTION	178
REVENUES & EXPENDITURES	179

TABLE OF CONTENTS, CONT.

(078) LAW LIBRARY FUND	
FUND DESCRIPTION	180
REVENUES & EXPENDITURES	181
(079) JUVENILE JUSTICE FUND	
FUND DESCRIPTION	182
REVENUES & EXPENDITURES	183
(080) COUNTY PET POPULATION FUND	
FUND DESCRIPTION	184
REVENUES & EXPENDITURES	185
(082) STATE'S ATTORNEY DRUG ADDICTION FUND	
FUND DESCRIPTION	186
REVENUES & EXPENDITURES	187
(083) VETERANS ASSISTANCE PROGRAM FUND	
FUND DESCRIPTION	188
REVENUES & EXPENDITURES	189
(084) PUBLIC DEFENDER RECORDS AUTOMATION FUND	
FUND DESCRIPTION	190
REVENUES & EXPENDITURES	191
(085) SPECIAL SERVICE AREA NUMBER SEVEN FUND	
FUND DESCRIPTION	192
REVENUES & EXPENDITURES	193
(086) AMERICAN RESCUE PLAN FUND	
FUND DESCRIPTION	194
REVENUES & EXPENDITURES	195
(087) TRANSPORTATION SAFETY HIGHWAY HIRE BACK FUND	
FUND DESCRIPTION	196
REVENUES & EXPENDITURES	197
(088) COURTHOUSE RENOVATION FUND	
FUND DESCRIPTION	198
REVENUES & EXPENDITURES	199
(089) COURTHOUSE BOND PAYMENT FUND	
FUND DESCRIPTION	200
REVENUES & EXPENDITURES	201
(090) ILLINOIS SUPREME COURT PUBLIC DEFENDER FUND	
FUND DESCRIPTION	202
REVENUES & EXPENDITURES	203
(104) WORK RELEASE FUND	
FUND DESCRIPTION	204
REVENUES & EXPENDITURES	205
(106) MARRIAGE FUND	
FUND DESCRIPTION	206
REVENUES & EXPENDITURES	207
(107) COUNTY CLERK'S DELINQUENT TAX REDEMPTION FUND	
FUND DESCRIPTION	208
REVENUES & EXPENDITURES	209
(112) INMATE COMMISSARY FUND	
FUND DESCRIPTION	210
REVENUES & EXPENDITURES	211

TABLE OF CONTENTS, CONT.

(113) SHERIFF'S KIDS FIRST FUND	
FUND DESCRIPTION	212
REVENUES & EXPENDITURES	213
(115) PROBATION CONFERENCE FUND	
FUND DESCRIPTION	214
REVENUES & EXPENDITURES	215
 SUMMARY OF INTERFUND TRANSFERS	216-218
BUDGET AND APPROPRIATIONS ORDINANCE	219
TAX LEVY ORDINANCE	220



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@jodaviesscountyil.gov

DATE: November 6, 2023

TO: Members of the Jo Daviess County Board

From: Scott Toot, County Administrator

RE: Summary of the Proposed FY2024 Jo Daviess County Annual Budget

The proposed FY2024 Annual Budget, Appropriations Ordinance and Tax Levy Ordinance for Jo Daviess County, Illinois for the fiscal year commencing on the 1st day of December 2023, and ending on the 30th day of November 2024, will be presented to the Jo Daviess County Board for approval and adoption on November 21st, 2023.

The Jo Daviess County Board concluded their FY2024 budget meetings on October 18th, 2023. All County budgets and budget documents have been moved forward to the FY2024 Jo Daviess County Comprehensive Budget Document.

PUBLIC INSPECTION

Per 55 ILCS 5/6-1001, once the budget has been prepared, it is required to be made conveniently available for public inspection for at least 15 days prior to final action by the County Board. The proposed FY2024 Jo Daviess County budget was posted to the home page of the Jo Daviess County website on November 6, 2023. A Budget Hearing is scheduled for Tuesday, November 21st, 2023 at 7:00 p.m. to review and adopt the FY2024 Jo Daviess County Annual Budget & Appropriations Ordinance and the 2023 (payable 2024) Annual Tax Levy Ordinance.

ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE

The proposed Jo Daviess County FY2024 Annual Budget and Appropriations Ordinance consists of the General Corporate Fund (General Fund) budget and seventy (70) 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-nine (29) 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 GIS Department and Transit 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 Interfund transfers, which reflect the cost of specific improvements and/or services provided. Minimum fiscal year-end fund balance policies for major operational funds were reviewed and approved for FY2024. The purpose of the minimum fiscal year-end fund balance policies are to ensure that individual operational funds retain sufficient revenues to provide for the revenue and cash flow timing needs of the departments' operations, to ensure against fluctuations in revenue receipts and to provide funding for unforeseen emergencies.



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FY2024 BUDGET PREPARATION PROCESS

The Jo Daviess County FY2024 budget was prepared using a target-based budgeting process. Over the years, target-based budgeting has proven to simplify the budget preparation process, ensures the budget process remains organized and reduces interdepartmental conflict. Preparation of the FY2024 Jo Daviess County budget began in May of 2023 and will conclude on November 21st, 2023, with a budget hearing and presentation of the FY2024 budget to the Jo Daviess County Board. All budgets (General Fund and Special Funds) were presented by Department Heads and/or agency representatives and reviewed by the responsible parent Committee and Finance Committee during Joint Review meetings held in August and September of 2023. 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 Thursday, October 5th, Thursday, October 12th and Wednesday, October 18th.

The proposed FY2024 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 FY2024 JO DAVIESS COUNTY 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 FY2024 budget process:

- May 25th, 2023 the Finance, Tax & Budgets Committee reviewed and approved the FY2024 Jo Daviess County budget preparation schedule and budget review schedule.
- June 29th, 2023 the Jo Daviess County Finance, Tax, & Budgets Committee:
 - Reviewed FY2024 Round 1 Revenue estimates
 - Established initial allocation of 2023 property Tax Levy (Payable 2024)
 - Determined initial allocation of County (1%) sales tax – 75% General Fund (001) and 25% Highway Fund (002)
 - Established guidelines for development of FY2024 expense budgets
 - Set initial target funding amounts for departments and agencies
- Joint Review Committee budget meetings –Four (4) Joint Review Committee Budget meetings were held on the following dates - August, 22nd, 24th, 29th, and September 7th.
- Twenty-nine (29) General Fund budgets and seventy (70) Special Fund budgets, were presented by Department Heads and/or agency representatives.
- **Budget Workshop Thursday, October 5th, 2023**
 - Approved Property Tax Option #3 as modified and presented, and moved the 2023 (payable 2024) Jo Daviess County property tax levy amounts forward to the comprehensive budget document:
 - \$3,568,153.32– General Fund
 - \$1,203,689.22 – County Highway
 - \$370,559.19 – Federal Aid Matching
 - \$371,598.87 – County Bridge
 - \$347,686.23 – Public Health
 - \$355,743.75– Mental Health
 - \$484,651.55 – IMRF
 - \$454,926.30 – Social Security



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- \$82,914.46 – Extension Education
- \$442,383.73 – Insurance

- Approved Round 2 General Fund (001) revenue estimates as modified to accommodate the change in the property tax levy

- Approved General Fund (001) expense budgets as modified, the corresponding targets and forwarded them on to the FY2024 Jo Daviess County Comprehensive Budget Document:
 - Courthouse 40101
 - County Administrator 40103
 - County Treasurer 40104
 - County Clerk & Recorder 40106
 - Chief County Assessment Officer 40108
 - Information & Communications 40110
 - Grant Administrator 40113
 - Safety Building 41122
 - Emergency Services 41125
 - Merit Commission 41126
 - Probation 42132
 - Circuit Clerk 42133
 - State's Attorney 42134
 - Economic Development & Planning 45162
 - Planning & Development 45163

- The following General Fund (001) expense budgets were held over to the October 12th, 2023 Budget Workshop meeting:
 - County Board 40102
 - Tax Extension 40105
 - Elections 40107
 - Board of Review 40109
 - Miscellaneous 40112
 - Sheriff 41121
 - Communications 41123
 - Court Security 41124
 - County Coroner 41127
 - Courts 42131
 - Social & Environmental 44157
 - Regional Superintendent of Schools 44159

- Approved the following Special Fund budgets as modified, their fund descriptions and forwarded them to the FY2024 Jo Daviess County Comprehensive Budget Document:
 - County Highway (002)
 - 708 Mental Health (014)
 - Special Service Area #1 (043)
 - GIS Automation (058)
 - JDC Transit (071)
 - Special Service Area #6 (076)
 - Special Service Area #7 (085)

- The following special fund budgets were held over to the October 12th, 2023 Budget Workshop meeting:
 - Public Health (003)
 - Public Health Emergency Preparedness (005)



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- Motor Fuel Tax (006)
- 911 Fund (007)
- Federal Aid Matching (008)
- Sheriff's Forfeiture (009)
- Township Bridge (010)
- County Aid to Bridges (011)
- Social Security (012)
- IMRF (013)
- Contingency (016)
- Insurance (017)
- Economic Development Investment (018)
- JDC Sheriff DUI (019)
- Animal Control (020)
- Township Motor Fuel (021)
- Extension Education (023)
- Tourism Promotion (027)
- Recorder Automation (028)
- Circuit Clerk Automation (029)
- County Clerk Automation (030)
- Circuit Clerk Operations & Administration (031)
- Tourism Capital Development (032)
- Probation Services (033)
- Sheriff Vehicle (038)
- Court Document Storage (039)
- General Capital Investment (042)
- Public Health Catastrophic Emergency (046)
- Tax Sale Automation (047)
- General Capital Equipment Replacement (048)
- Election Equipment (049)
- State's Attorney Drug Forfeiture (051)
- Maintenance & Child Support (052)
- Probation EMHD (053)
- Public Health Capital Investment (055)
- Highway Capital Investment (059)
- GIS Capital Equipment & Investment (064)
- Sale in Error (065)
- JDC Emergency Communications (066)
- County Jail Medical Cost (069)
- Coroner's Equipment & Operations (070)
- JDC Hazard Mitigation (072)
- State's Attorney Records Automation (074)
- ETSB Capital Equipment & Investment (075)
- E-Citation (077)
- Law Library (078)
- Juvenile Justice (079)
- County Pet Population (080)
- Drug Addiction (082)
- Veterans Assistance Program (083)
- Public Defender Records Automation (084)
- American Rescue Plan (086)
- Transportation Safety Highway Hire-Back (087)
- Courthouse Renovation (088)
- Courthouse Bond Payment (089)



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- Work Release (104)
 - Marriage (106)
 - County Clerk Delinquent Tax Redemption (107)
 - Inmate Commissary (112)
 - Sheriff Kids First (113)
 - Probation Conference (115)
- Approved the following Mandatory/Necessary expense requests to increase the General Fund (001), County Treasurer 40104 and County Clerk & Recorder 40106 budgets and target amounts for the purchase and annual support of the miPayOnline software:
- A recurring expense increase of \$2,275.00 to be split evenly between General Fund budgets County Clerk - Professional Service 001-40106-702, and Treasurer - Professional Service 001-40104-702 for annual support and maintenance fees.
 - A non-recurring expense increase of \$13,300.00 to be split evenly between General Fund budgets County Clerk - Professional Service 001-40106-702, and Treasurer - Professional Service 001-40104-702 for license fees, setup and training.
- The list of unfunded activities requests were reviewed and discussed:
- Approved a modification to Request #4 on the list of unfunded requests, changing the funding source from the General Fund (001) to the Courthouse Renovation Fund (088).
 - Approved a modification to Request #6 on the list of unfunded requests, lowering the Planning & Development office's non-recurring General Fund (001) expense request of \$2,250.00 for the purchase of laptop computers, to \$1,125.00.
- **Budget Workshop Thursday, October 12th, 2023**
- Approved the Finance, Tax, & Budget committee recommendation of June 29th, 2023, to divide the FY2024 County (1%) sales tax at a rate of 75% to the General Fund (001) and 25% to the Highway Fund (002).
- Approved removing Option #8 from the FY2024 Unfunded Request list and approve it as a Mandatory/Necessary expense request to increase the General Fund (001) Treasurer 40104 budget and target amount by \$9,200.00; \$7,700.00 non-recurring expense for the purchase of an Accounts Receivable financial module and \$1,500.00 recurring expense for annual support.
- Approved the following General Fund (001) expense budgets as modified, their corresponding targets, and forwarded them on to the FY2024 Jo Daviess County Comprehensive Budget Document:
- County Board 40102
 - Tax Extension 40105
 - Elections 40107
 - Board of Review 40109
 - Miscellaneous 40112
 - Sheriff 41121
 - Communications 41123
 - Court Security 41124
 - County Coroner 41127
 - Courts 42131
 - Social & Environmental 44157
 - Regional Superintendent of Schools 44159



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- Approved the following Special Fund budgets as modified, their fund descriptions with minimum fund balance policy amounts, and forwarded them on to the FY2024 Jo Daviess County Comprehensive Budget Document
 - Public Health (003) - FY2024 minimum fiscal year-end fund balance policy of \$393,163.00
 - Public Health Emergency Preparedness (005)
 - Motor Fuel Tax (006)
 - 911 Fund (007)
 - Federal Aid Matching (008)
 - Sheriff's Forfeiture (009)
 - Township Bridge (010)
 - County Aid to Bridges (011)
 - Economic Development Investment (018)
 - JDC Sheriff DUI (019)
 - Animal Control (020)
 - Township Motor Fuel (021)
 - Extension Education (023)
 - Tourism Promotion (027) - FY2024 minimum fiscal year-end fund balance policy of \$442,000.00
 - Recorder Automation (028)
 - Circuit Clerk Automation (029)
 - County Clerk Automation (030)
 - Circuit Clerk Operations & Administration (031)
 - Tourism Capital Development (032)
 - Probation Services (033)
 - Sheriff Vehicle (038)
 - Court Document Storage (039)
 - Public Health Catastrophic Emergency (046)
 - Tax Sale Automation (047)
 - Election Equipment (049)
 - State's Attorney Drug Forfeiture (051)
 - Maintenance & Child Support (052)
 - Probation EMHD (053)
 - Public Health Capital Investment (055)
 - Highway Capital Investment (059)
 - GIS Capital Equipment & Investment (064)
 - Sale in Error (065)
 - JDC Emergency Communications (066)
 - County Jail Medical Cost (069)
 - Coroner's Equipment & Operations (070)
 - JDC Hazard Mitigation (072)
 - State's Attorney Records Automation (074)
 - ETSB Capital Equipment & Investment (075)
 - E-Citation (077)
 - Law Library (078)
 - Juvenile Justice (079)
 - County Pet Population (080)
 - Drug Addiction (082)
 - Veterans Assistance Program (083)
 - Public Defender Records Automation (084)
 - American Rescue Plan (086)
 - Transportation Safety Highway Hire-Back (087)



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- Work Release (104)
 - Marriage (106)
 - County Clerk Delinquent Tax Redemption (107)
 - Inmate Commissary (112)
 - Sheriff Kids First (113)
 - Probation Conference (115)
- The following special fund budgets were held over to the October 18th, 2023 Budget Workshop meeting:
- Social Security (012)
 - IMRF (013)
 - Contingency (016)
 - Insurance (017)
 - General Capital Investment (042)
 - General Capital Equipment Replacement (048)
 - Courthouse Renovation (088)
 - Courthouse Bond Payment (089)
- Approved the fund description and minimum fiscal year-end fund balance policy for the FY2024 General Corporate Fund budget as presented, with an amount of \$2,640,024.00 designated as the minimum fiscal year-end fund balance.
- Established the amount of unreserved/undesignated fund balance available to be allocated from the General Fund (001) for unfunded requests and/or contingency at \$345,825.00 in FY2024
- Approved the addition to the list of unfunded requests, a non-recurring General Fund (001) expense of \$37,000.00 from the County Administrator's department for a cost/fee study and a non-recurring General Fund (001) expense of \$150,000.00 for the Public Safety Building fascia and soffit repair.
- **Budget Workshop Wednesday, October 18th, 2023**
- Corrected a previous motion to approve the following Mandatory/Necessary expense request to increase the General Fund (001) County Treasurer 40104 and County Clerk & Recorder 40106 budgets and target amounts for the purchase and annual support of the Accounts Receivable software:
- A recurring expense increase of \$1,500.00 to be split evenly between General Fund budgets County Clerk - Professional Service 001-40106-702 and Treasurer - Professional Service 001- 40104-702, for annual support and maintenance fees, and a non-recurring expense increase of \$7,700.00 to be split evenly between General Fund budgets County Clerk - Professional Service 001-40106-702 and Treasurer - Professional Service 001- 40104-702 for license fees, setup and training.
- Approved a non-recurring unfunded expense request and amended the General Fund (001) Sheriff 41121 budget and target: \$50,000.00 from the Sheriff for implementing e-Citations, adding to budget line 001-41121-603
- Approved a recurring unfunded expense request and amended the Special Fund Vehicles (038) budget: \$46,000.00 from the Sheriff for the added expense of squad cars, adding to budget line 038-46179-820.



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- Approved a non-recurring unfunded expense request and amended the General Fund (001) Sheriff 41123 budget: \$15,000.00 from the Sheriff for training pay due to retirements, adding to budget line 001-41123-401/421/422/431.
- Amended the General Fund (001) Planning & Development 45163 budget and target: \$1,125.00 from Planning & Development for the purchase of one (1) laptop computer, adding to budget line 001-45163-810.
- Approved a non-recurring unfunded expense request and amended the General Fund (001) Miscellaneous 40112 budget and target: \$37,000.00 from the County Administrator for a Cost/Fee Study, adding to budget line 001-40112-702.
- Approved a Special Fund Capital Investment (042) non-recurring unfunded expense request - \$150,000.00 from the County Administrator for Public Safety Building soffit and fascia repair, adding to budget line 042-46171-805.
- Approved a General Fund (001) non-recurring unfunded expense request and amended the General Fund (001) Sheriff 41121 budget and target - \$12,500.00 from the Sheriff for additional Spillman software, adding to budget line 001- 41121-603.
- Approved the following Special Fund budgets as modified, their fund descriptions with minimum fund balance policy amounts, and forwarded them onto the FY2024 Jo Daviess County Comprehensive Budget Document:
 - Social Security (012) - FY2024 minimum fiscal year-end fund balance policy of \$232,317.00
 - IMRF (013) - FY2024 minimum fiscal year-end fund balance policy of \$343,877.00
 - Contingency (016)
 - Insurance (017) - FY2024 minimum fiscal year-end fund balance policy of \$540,100.00
 - General Capital Investment (042) (approval of unfunded \$150,000.00 expense)
 - General Capital Equipment Replacement (048)
 - Courthouse Renovation (088) (removal of erroneous \$150,000.00 expense)
 - Courthouse Bond Payment (089)
 - Illinois Supreme Court Public Defender (090)
- Approved the FY2024 Interfund Transfer Schedule and Interfund Transfer Policy as modified to include unfunded request approvals and forwarded it to the FY2024 Jo Daviess County Comprehensive Budget Document.
- Approved the General Fund (001) expense budget as modified as a result of approved unfunded requests, the corresponding target, and forwarded it on to the FY2024 Jo Daviess County Comprehensive Budget Document
 - Contingency 49197
- Approved the 2023 (payable 2024) property tax levy amounts for the Jo Daviess County Special Service Areas:
 - \$279,659.39 – SSA #1
 - \$521,900.57 – SSA #6
 - \$378,744.63 – SSA #7



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- Scheduled a Special County Board meeting for Tuesday, November 21st, 2023 at 7:00 p.m. for the purpose of the FY2024 Budget Hearing and possible adoption of the Annual Budget & Appropriation Ordinance and the Tax Levy Ordinance.

GUIDELINES FOR ESTABLISHING FY2024 EXPENSE BUDGETS

On June 29th, 2023, the Finance, Tax, & Budgets Committee approved the following guidelines for establishing FY2024 General Fund and Special Fund expense budgets and agency funding amounts:

1. The target-based budgeting process shall be used to establish the twenty-eight (28) General Fund expense budgets. A modified target-based process shall be used to establish the remaining seventy (70) 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:
 - a. Salaries/wages
 - Non-Elected/Non-Represented employees - compensation increase initially calculated at 2.7% increase; however, amended per a position classification/compensation plan approved by the County Board on September 12th, 2023.
 - Probation Officers - comparable average increase of 2.7%.
 - Health Department employees – comparable average increase of 2.7%.
 - Union employees - per collective bargaining agreements.
 - Elected officials - per resolution.
 - Part-time line items – removed.
 - Overtime line items – removed.
 - b. Employer retirement contribution rate: IMRF **6.81%**, SLEP **14.91%**
 - c. Health Insurance: **18.4% rate increase**
 - d. S.S./Medicare – increase/decrease proportionally to payroll estimates.
3. The County Administrator's office shall calculate mandated line-item expenses for General Fund (001) and operational Special Fund expense budgets (except for Health Department budgets) prior to expense budget workflow initialization.
4. The initial FY2024 target amount for each General Fund (001) expense budget, after allocating increases/decreases for allowable mandated expenses, shall be the same as the final FY2023 target amount, less any non-recurring expenses added during the FY2023 budget process, including any approved unfunded requests.
5. **All Interfund Transfers** scheduled in FY2024 shall be maintained unless otherwise instructed. Any request to change, revise, or add an Interfund transfer, shall be submitted to the County Administrator's Office, along with a letter or memo explaining the purpose of the change, revision or addition. Requests will be submitted to the Finance, Tax & Budgets Committee for review and approval.
6. Any **new, mandated expense** or any new expenses which will increase per an existing contract or agreement, shall be allowed to increase the target amount accordingly, with review and approval by the Finance, Tax & Budgets Committee.



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7. Any **new, necessary expense** that causes the target amount to be exceeded, shall be submitted to the County Administrator's Office as an overage request with a detailed letter of explanation. Overage requests will be reviewed by the Finance, Tax & Budgets Committee. If the Committee determines the request is a necessary expense, the target amount will be increased accordingly. If the Committee does not consider the request a necessary expense, the request shall be submitted as an unfunded activity.
8. Any **new, General Fund request or activity not considered a mandatory or necessary expense**, and exceeds the department target amount(s), the requesting Department Head(s) shall submit as an unfunded activity on an unfunded expense estimate form. These forms will be used to rank unfunded activities and used as a reference point for approving further expenditures if additional revenue is identified or resources are allocated.
9. **Special Fund Budgets - Departments with Special Fund budgets are requested to follow the same guidelines as General Fund (001) departments.** Any increase or decrease of \$2,000 or more in any expense line item, from the amount appropriated in that line item in the previous fiscal year, shall include a detailed explanation in the expense notes.
10. Initial funding amounts for agencies who receive funding from the Jo Daviess County General Fund (001), shall be set at the same level of funding as appropriated in the FY2023 budget.

AGENCY FUNDING AMOUNTS

	FY2024	FY2023	FY2022	FY2021
AGENCY	Budget	Budget	Budget	Budget
NCAA Golden Meals Grant	\$8,133	\$8,133	\$8,133	\$8,133
Senior Resource Center	\$8,170	\$8,170	\$8,170	\$8,170
Soil & Water Conservation District	\$8,000	\$8,000	\$8,000	\$8,000
Jo Daviess/Carroll Solid Waste Agency	\$7,000	\$7,000	\$7,000	\$7,000
American Legion Veterans' Grave Markers	\$2,000	\$2,000	\$2,000	\$2,000
Veterans Assistance Program Fund	\$22,368*	\$22,368*	\$22,368*	\$22,368*

TRUTH IN TAXATION

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

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

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

A truth in taxation hearing for the proposed 2023 (Payable 2024) is not required pursuant to 35 ILCS 200/Article 18-55 through 100 of the property tax code, because the increase in the proposed levy is 4.99%.



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Proposed 2023 (Payable 2024) Jo Daviess County Property Tax Extension (Levy)

The proposed 2023 (Payable 2024) property tax levy for Jo Daviess County, excluding special service areas, is estimated to be \$7,682,306.00. This amount is an increase of \$365,243.00 over the 2023 (payable 2024) amount of \$7,316,883.00.

Special Service Areas (SSA) are exempt from PTELL, however they are subject to a maximum property tax rate; these rates were established by ordinance (after public hearing) by the Jo Daviess County Board.

The proposed combined 2023 total property tax levy (payable 2024) for the three active Special Services Areas is \$1,180,305.00. This represents an increase of \$231,476.00 over the 2022 (payable 2023) combined SSA property tax levy amount of \$948,829.00.

Effect of the Truth in Taxation Law

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

SUMMARY OF FY2024 REVENUE AND EXPENDITURES ALL FUNDS

(General Corporate Fund and Special Funds)

REVENUES

FY2024 All Funds revenue is projected to be \$47,135,258.00; this is an increase of \$15,864,501.00, or 50.73% more than the FY2023 budgeted amount of \$31,270,757.00.

Nine (9) funds are projecting a revenue increase of \$100,000.00 or more:

- \$182,000.00 Work Release Fund (104)
- \$116,969.00 Special Service Area No. 6 (076)
- \$956,294.00 General Corporate Fund (001)
- \$250,837.00 Public Health Fund (003)
- \$583,416.00 Transit Fund (071)
- \$369,766.00 Courthouse Bond Repayment Fund (089)
- \$13,466,067.00 Courthouse Renovation Fund (088)
- \$1,049,335.00 Township Bridge Fund (010)
- \$492,184.00 Court Document Storage Fund (039)

Four (4) funds are projecting a revenue decrease of \$100,000.00 or more:

- \$497,525.00 County Aid to Bridges Fund (011)
- \$228,493.00 Contingency Fund (016)
- \$588,200.00 Capital Investment Fund (042)
- \$486,968.00 County Federal Aid Matching Fund (008)

EXPENDITURES

FY2024 All Funds expenditures are projected to be \$57,742,525.00; this is an increase of \$14,596,421.00, or 33.83% more than the FY2023 budgeted amount of \$43,146,104.00.



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Nine (9) funds are projecting an expenditure increase of \$100,000.00 or more:

- \$848,100.00 Township Bridge Fund (010)
- \$350,000.00 County Federal Aid Matching Fund (008)
- \$435,356.00 General Capital Investment Fund (042)
- \$116,969.00 Special Service Area No. 6 (076)
- \$182,000.00 Work Release Fund (104)
- \$13,316,067.00 Courthouse Renovation Fund (088)
- \$709,231.00 Jo Daviess County Transit Fund (071)
- \$683,700.00 Court Document Storage Fund (039)
- \$369,766.00 Courthouse Bond Repayment Fund (089)

Seven (7) funds are projecting an expenditure decrease of \$100,000.00 or more:

- \$300,000.00 Contingency Fund (016)
- \$155,580.00 Economic Development Investment Fund (018)
- \$102,000.00 Highway Capital Investment Fund (059)
- \$428,991.00 American Rescue Fund (086)
- \$700,000.00 County Aid to Bridges Fund (011)
- \$894,885.00 County Motor Fuel (006)
- \$637,541.00 County General Fund (001)

All County Funds					
	FY2022 Budget	FY2023 Budget	FY2024 Budget	%Change FY23-24	\$Change FY23-24
Revenues	\$28,118,762	\$31,270,757	\$47,135,258	50.73 %	\$15,864,501
Expenditures	\$34,360,429	\$43,146,104	\$57,742,525	33.83%	\$14,596,421

SUMMARY OF ALL OPERATING FUNDS

All operating funds include seven (7) funds; the General Corporate Fund and six (6) special revenue funds, County Highway Fund, Motor Fuel Tax Fund, Public Health Fund, Transit, GIS Automation Fund and the Animal Control Fund.

OPERATIONAL FUND REVENUE

FY2024 revenue estimates for the seven (7) Jo Daviess County operational funds indicate an overall increase of \$1,813,637.00, or 9.43% from prior year (see table below).

FY2024 REVENUE ESTIMATES					
Fund	FY23 Budget	FY23 Current Actual	FY24 Estimate	Budget \$ Change	Budget % Change
General Fund	\$10,936,564	\$9,932,742	\$11,892,858	\$956,294	8.74%
Highway	\$1,702,960	\$1,256,804	\$1,704,232	\$1,272	0.07%
Motor Fuel Tax	\$966,402	\$978,350	\$984,000	\$17,598	1.82%
Public Health	\$861,155	\$502,546	\$1,111,992	\$250,837	29.12%
Transit	\$4,456,632	\$838,350	\$5,040,048	\$583,416	13.09%
GIS Automation	\$195,205	\$196,331	\$199,300	\$4,095	2.09%
Animal Control	\$112,200	\$79,810	\$112,325	\$125	0.01%
Total	\$19,231,118	\$13,784,933	\$21,044,755	\$1,813,637	9.43%



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OPERATIONAL FUND EXPENDITURES

FY2024 expense estimates for the seven (7) active Jo Daviess County operational funds indicate an overall decrease of \$663,013.00, or 3.12% from prior year.

FY2023 <u>EXPENSE</u> ESTIMATES – OPERATIONAL FUNDS (As of 11/2/23)					
Fund	FY23 Budget	FY23 Est. Actual	FY24 Budget	Budget \$ Change	Budget % Change
General Fund	\$11,617,319	\$9,807,756	\$10,974,278	(\$643,121)	(5.53 %)
Highway	\$1,906,508	\$1,805,555	\$1,989,678	\$83,170	4.36 %
Motor Fuel Tax	\$1,922,871	\$783,836	\$1,027,986	\$894,885)	(46.5 %)
Public Health	\$1,156,706	\$630,005	\$1,179,490	\$22,784	1.97 %
Transit	\$4,254,674	\$1,121,851	\$4,974,995	\$720,321	16.93 %
GIS Automation	\$231,601	\$206,765	\$293,095	\$61,494	26.55 %
Animal Control	\$129,993	\$87,967	\$126,137	\$3,856	2.96 %
Total	\$21,219,672	\$13,926,811	\$20,556,659	(\$663,013)	(3.12%)

INTERFUND TRANSFERS

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

For purposes of consistency and transparency in presenting the Jo Daviess County budget, transfers in are considered to be revenue and transfers out are considered to be an expense. Interfund activity is included in the entity-wide consolidated budget totals. Accounting standards require items to be recorded in separate funds, but for reporting purposes, Interfund activity is eliminated from government-wide financial statements. The FY2024 Interfund Policy Schedule and a summary of Interfund Transfers is included in the FY2024 Jo Daviess County budget document. The table below is a summary of scheduled Interfund transfers for the period FY2020 to FY2024.

Scheduled Interfund Activity	FY2020	FY2021	FY2022	FY2023	FY2024
Transfers into General Fund	\$1,358,557	\$1,458,626	\$1,232,891	\$1,520,784	\$1,716,381
Transfers out of General Fund	\$625,174	\$498,831	\$854,808	\$2,334,311	\$858,282
Total of all scheduled Interfund Transfers	\$2,726,235	\$2,733,295	\$2,791,934	\$5,487,803	\$7,844,449

Jo Daviess County, IL
Annual Budget
FY2024

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 FY2024, an estimated three (3) months of operating expense is required to be retained in this fund. Therefore \$2,743,570 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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeRevenue					
001-31110	PROPERTY TAX	3,568,153.32	2,540,527.76	3,182,330.00	2,790,390.00
001-32110	LIQUOR LICENSES	34,600.00	33,475.00	31,000.00	31,000.00
001-32210	MARRIAGE LICENSES	13,700.00	13,140.00	12,765.00	13,500.00
001-32310	GUEST ACCOMMODATION FEES	195,000.00	207,950.00	170,000.00	170,000.00
001-32510	ANNUAL BILLBOARD FEES	1,800.00	1,800.00	1,800.00	1,800.00
001-32610	BUILDING PERMITS	100,000.00	122,730.00	80,000.00	75,000.00
001-32710	COMMUNICATIONS TOWER FEES	5,250.00	6,700.00	3,000.00	2,500.00
001-32810	WIND ENERGY FEES	.00	.00	.00	.00
001-34110	STATE INCOME TAX	1,800,000.00	1,598,873.17	1,738,501.00	1,468,684.00
001-34210	CORP. PERSONAL PROPERTY RPLC	449,915.00	654,719.75	415,922.00	236,967.00
001-34220	COUNTY SUPPLEMENTAL (1/4 %)	925,000.00	856,512.28	855,869.00	843,658.00
001-34410	COUNTY SALES TAX (1%)	500,000.00	433,238.06	402,797.00	498,766.00
001-34510	LOCAL USE TAX	450,000.00	361,930.30	449,988.00	454,340.00
001-34520	INHERITANCE TAX	.00	.00	.00	.00
001-34613	CANNABIS USE TAX	.00	.00	15,000.00	12,000.00
001-34614	CANNABIS SALES TAX	750,000.00	671,481.65	700,000.00	480,000.00
001-34705	LIVESCAN PROGRAM'S GRANT	.00	.00	.00	.00
001-34708	ITTF GRANT - UCP	.00	.00	.00	.00
001-34730	DEATH CERTIFICATE SURCHARGE	800.00	930.00	800.00	700.00
001-34734	IL EMERGENCY ALARM SYS GRANT	.00	.00	.00	.00
001-34738	STATE OF ILLINOIS GRANTS	.00	.00	.00	.00
001-34820	VICTIM ASSISTANCE GRANT	22,000.00	16,641.66	19,100.00	19,100.00
001-34821	IL LAW ENFORCE ALARM SYSTEM TR	.00	.00	.00	.00
001-34825	USDOJ BULLETPROOF VEST PARTNER	.00	.00	.00	1,500.00
001-34830	FEDERAL ENTITLEMENT LAND	21,265.00	22,785.00	21,265.00	20,465.00
001-34835	USDOJ-COPS	.00	.00	.00	.00
001-34840	FEDERAL CONTROL LAND LEASE	32,347.00	.00	32,347.00	63,050.00
001-34844	LOCAL CURE PROGRAM REIMB GR	.00	.00	.00	.00
001-34845	USDOJ-SCAAP	.00	.00	.00	.00
001-34865	HOLIDAY PATROL GRANT	.00	.00	.00	.00
001-34875	HEMP GRANT REVENUE	.00	.00	.00	3,300.00
001-34920	ELECTION REIMBURSEMENT	21,250.00	22,778.32	23,500.00	23,500.00
001-34930	FISH/WILDLIFE SVC 80%	5,000.00	5,260.80	4,800.00	4,800.00
001-34931	R R SCH #210 FISH/WILDLIFE 20%	1,200.00	1,315.20	1,200.00	1,200.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
001-34940	SALARY REIMBURSEMENT	524,567.44	441,951.74	517,926.54	383,820.92
001-34950	HAZMAT/GRANT CO REIM	.00	.00	.00	.00
001-34951	CODE RED PROGRAM	.00	7,659.68	7,659.68	7,685.00
001-34952	SPILLMAN CAD INTERGOVER AGREE	4,841.00	4,841.00	4,841.00	4,841.00
001-34953	SPILLMAN IT SUPT INTER GOV A	135.00	.00	135.00	.00
001-34960	LAW ENFORCMNT BLK GR	.00	.00	.00	.00
001-34985	ESDA SALARY REIMB/ EMPG GRANT	35,000.00	.00	44,500.00	37,670.00
001-34990	SHERIFF'S I.L.E.T.S.B. REIMB	.00	.00	.00	.00
001-35110	COURT COSTS/FINES/FEES	160,000.00	233,651.42	200,000.00	240,000.00
001-35210	CRIMINAL FINES	28,000.00	46,914.17	28,000.00	30,000.00
001-35410	PENALTIES ON TAX COLLECTION	100,000.00	.00	100,000.00	100,000.00
001-35710	NSF REPLACEMENT	200.00	300.10	200.00	200.00
001-35810	ZONING VIOLATIONS	2,500.00	2,333.00	2,000.00	2,000.00
001-36110	SHERIFF FEES	34,734.00	31,578.52	34,734.00	30,000.00
001-36210	HOUSING OF PRISONERS	5,000.00	1,734.00	20,930.00	5,000.00
001-36215	STATES ATTORNEY FEES	5,800.00	8,199.75	5,900.00	6,300.00
001-36310	PUBLIC DEFENDER FEES	8,000.00	6,342.68	10,000.00	10,215.00
001-36315	HEARING FEES	10,000.00	11,135.00	9,500.00	9,500.00
001-36700	REVENUE STAMPS	85,000.00	81,254.50	78,500.00	78,500.00
001-36702	ZONING BOOKLETS	75.00	5.00	10.00	25.00
001-36706	CO CLERK EARNINGS	122,000.00	128,345.31	176,500.00	176,500.00
001-36709	ZONING CERTIFICATE FEES	17,500.00	22,100.00	9,500.00	9,000.00
001-36711	INDEMNITY FEES	3,800.00	.00	4,000.00	4,000.00
001-36712	ZONING ADMINISTRATION FEES	875.00	1,140.50	250.00	250.00
001-36715	SERVICE CONTRACT	.00	.00	.00	.00
001-36717	DEVNET USER FEE FROM TOWNSHIPS	2,000.00	.00	2,000.00	2,000.00
001-36721	ASSESSMENT SUBSCRIPT WEBSITE	6,000.00	5,952.72	5,300.00	5,000.00
001-36803	COURT SECURITY FEES	31,500.00	46,422.08	36,000.00	40,000.00
001-37110	DELINQUENT PUBLICATIONS	6,000.00	450.00	6,500.00	6,000.00
001-37410	ASSESSOR COPY/FAX	4,000.00	3,258.68	5,000.00	5,500.00
001-37411	PLAN & DEV - COPY/FAX	100.00	156.00	100.00	100.00
001-37610	DUPLICATE TAX BILLS	.00	.00	.00	.00
001-38110	INTEREST EARNED	10,000.00	13,498.67	10,000.00	7,500.00
001-38112	CD INTEREST	7,500.00	13,687.28	6,000.00	12,000.00
001-38114	I.P.T.I.P. INTEREST	.00	.00	.00	.00
001-38115	EMERGENCY PLANNING INTEREST	25.00	37.74	1.00	1.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
001-38120	COLLECTOR ACCOUNT INTEREST	2,000.00	.00	1,500.00	1,200.00
001-38130	INTEREST ON INDEMNITY ACCOUNT	.00	.00	.00	.00
001-38135	FRANCHISE FEES	57,000.00	31,712.31	60,000.00	60,000.00
001-38136	PURCHASING CARD REBATE	750.00	.01	500.00	800.00
001-38140	DONATIONS	.00	.00	.00	.00
001-38155	ADDTL RECORDER FEE COUNTY	1,500.00	1,555.50	2,500.00	2,500.00
001-38157	WORKERS COMP PROCEEDS	.00	.00	.00	.00
001-38861	WALMART GIVING GRANT	.00	.00	.00	.00
001-38905	DUES/MEETINGS REIMB FR UCCI	1,600.00	1,215.27	2,000.00	2,000.00
001-38906	ICRMT REIMBURSEMENT	.00	.00	.00	.00
001-38910	MISC	500.00	.00	1,000.00	500.00
001-38911	SHERIFF DEPT MISC.	11,638.00	10,210.95	11,638.00	1,000.00
001-38930	ADDRESSING FEE	2,700.00	2,790.00	2,080.00	1,900.00
001-38937	TWP ASSESSMENT DISTRICT REIMB.	.00	.00	.00	.00
001-39910	TR IN HIGHWAY AUDIT FEES	.00	.00	.00	.00
001-39911	AUDIT FEES/PUBLIC HEALTH	.00	.00	.00	.00
001-39912	AUDIT FEES/HOME HEALTH	.00	.00	.00	.00
001-39913	AUDIT FEES/ETSB (911)	.00	.00	.00	.00
001-39914	TR IN FR TOURISM	96,000.00	75,364.43	96,000.00	80,000.00
001-39915	TR IN FR HHC - PAYROLL	.00	.00	.00	.00
001-39922	TR IN GENERAL CO CD'S	.00	.00	.00	.00
001-39936	TR IN FR MAINT/CHILD	5,000.00	5,000.00	5,000.00	5,000.00
001-39937	TR IN FR PROBATION	.00	.00	.00	.00
001-39938	SS FUND (FOR SS & MEDICARE)	463,161.76	344,827.42	426,500.00	398,261.00
001-39939	IMRF FUND (FOR IMRF & SLEP)	597,497.58	457,114.63	564,000.00	634,685.00
001-39950	TR IN FR P/H PAYROLL/CLAIMS	11,983.00	9,985.80	11,983.00	11,983.00
001-39957	TR IN FR TRANSIT ADMIN EXP	.00	.00	.00	6,000.00
001-39958	TR IN FR GENERAL CAPT EQUIP	.00	.00	.00	.00
001-39960	TR IN FROM 911	250,216.00	142,948.00	3,216.00	3,216.00
001-39961	TR FR TOURISM AUDIT FEES	.00	.00	.00	.00
001-39962	TR IN FR ECONOMIC DEV	30,861.00	22,857.00	22,857.00	19,576.00
001-39964	TR IN WORKING CASH	.00	.00	.00	.00
001-39965	TR IN FR TREAS AUTOMATION	.00	.00	.00	.00
001-39966	TR IN FOR INFO & COMM	156,318.00	76,072.25	156,318.00	62,410.00
001-39967	TR IN FR MENTAL HEALTH	6,700.00	3,350.00	6,700.00	6,700.00
001-39968	MISC INTERFUND TRANSFER	.00	.00	.00	.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
001-39981	TR IN FR UNCLAIMED BAIL	.00	.00	.00	5,060.00
001-39982	TR IN FR AMERICAN RESCUE PLAN	.00	62,000.00	74,801.20	.00
001-39998	TR IN FR SALE IN ERROR	85,000.00	.00	.00	.00
Account TypeRevenue		11,892,858.10	9,932,742.06	10,936,564.42	9,732,618.92
Fund001 - GENERAL COUNTY		11,892,858.10	9,932,742.06	10,936,564.42	9,732,618.92
Total:		11,892,858.10	9,932,742.06	10,936,564.42	9,732,618.92

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-40101-401	SALARIES - FULL TIME	40,684.80	28,917.85	33,109.44	31,533.00
001-40101-403	SALARIES- PART TIME & TEMP	.00	.00	812.00	.00
001-40101-405	SALARIES -OVERTIME	.00	59.70	.00	773.00
001-40101-411	HEALTH INSURANCE	9,741.60	7,879.18	8,448.00	8,122.00
001-40101-421	SOCIAL SECURITY CONTRIBUTION	2,522.46	1,717.59	2,103.13	2,003.00
001-40101-422	MEDICARE CONTRIBUTION	589.93	401.56	491.86	468.00
001-40101-431	IMRF CONTRIBUTION	2,770.63	1,924.83	2,248.13	2,781.00
001-40101-601	MAINTENANCE SUPPLIES	1,000.00	684.00	1,000.00	1,000.00
001-40101-602	JANITORIAL SUPPLIES	5,348.00	4,921.11	5,348.73	3,524.34
001-40101-603	OPERATING SUPPLIES	250.00	45.00	150.00	150.00
001-40101-606	MINOR EQUIPMENT & SMALL TOOLS	.00	.00	.00	.00
001-40101-701	MAINTENANCE SERVICE	33,003.00	22,349.72	33,003.27	34,954.55
001-40101-702	PROFESSIONAL SERVICE	.00	.00	.00	.00
001-40101-704	TELEPHONE	.00	.00	.00	.00
001-40101-706	PRINTING	.00	.00	.00	.00
001-40101-708	COSTS ASSOC -WATER WORKS BLDG	6,000.00	4,089.52	6,000.00	6,000.00
001-40101-711	UTILITIES	65,030.00	46,767.81	65,030.00	64,903.11
001-40101-712	GARBAGE DISPOSAL	2,112.00	988.50	2,112.00	.00
001-40101-719	OTHER SERVICE CHARGES	.00	.00	.00	.00
001-40101-805	BUILDINGS	.00	.00	.00	.00
001-40101-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
001-40101-890	OTHER IMPROVEMENTS	.00	.00	.00	.00
001-40101-905	MISC EXPENSE	.00	.00	.00	.00
001-40101-990	INTERFUND TRANSFER	.00	.00	.00	.00
001-40102-402	SALARIES-PER DEIM	69,160.00	44,380.00	69,160.00	69,160.00
001-40102-403	SALARIES- PART TIME & TEMP	11,400.00	5,500.00	11,400.00	9,200.00
001-40102-421	SOCIAL SECURITY CONTRIBUTION	4,994.72	2,714.36	4,994.72	4,858.00
001-40102-422	MEDICARE CONTRIBUTION	1,168.12	635.02	1,168.12	1,136.00
001-40102-451	MILEAGE	18,519.00	14,939.03	17,849.00	16,618.00
001-40102-501	EDUCATION & TRAINING	1,500.00	2,790.28	2,790.28	1,500.00
001-40102-502	TRAVEL EXPENSES	500.00	24.50	500.00	500.00
001-40102-503	DUES	1,729.00	1,075.00	1,729.00	1,750.00
001-40102-504	PUBLICATIONS	.00	.00	.00	.00
001-40102-604	COMPUTER SUPPLIES	1,000.00	498.60	1,000.00	1,000.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
001-40102-605	OFFICE SUPPLIES	1,500.00	417.65	1,500.00	1,102.88
001-40102-606	MINOR EQUIPMENT & SMALL TOOLS	.00	.00	.00	.00
001-40102-621	PRINT MATERIALS	.00	.00	.00	.00
001-40102-701	MAINTENANCE SERVICE	1,350.00	904.44	1,350.00	1,775.00
001-40102-702	PROFESSIONAL SERVICE	800.00	250.00	800.00	800.00
001-40102-703	POSTAGE	600.00	82.26	600.00	500.00
001-40102-704	TELEPHONE	450.00	333.75	1,196.97	11,530.74
001-40102-705	PUBLISHING	1,000.00	746.29	746.29	1,019.26
001-40102-706	PRINTING	.00	.00	.00	.00
001-40102-719	OTHER SERVICE CHARGES	150.00	109.90	150.00	100.00
001-40102-810	EQUIPMENT PURCHASE	3,200.00	3,398.31	3,398.31	3,200.00
001-40102-815	FURNITURE	2,000.00	579.99	687.72	397.12
001-40102-905	MISCELLANEOUS EXPENSE	625.00	280.63	425.43	900.00
001-40102-913	EVENTS	.00	.00	.00	.00
001-40102-990	INTERFUND TRANSFER	1,000.00	1,000.00	1,000.00	3,000.00
001-40103-401	SALARIES - FULL TIME	198,910.40	156,101.19	177,340.80	167,455.00
001-40103-403	SALARIES- PART TIME & TEMP	.00	.00	.00	.00
001-40103-411	HEALTH INSURANCE	26,354.00	25,840.18	39,512.00	37,454.00
001-40103-421	SOCIAL SECURITY CONTRIBUTION	12,332.44	9,282.61	10,995.13	10,382.00
001-40103-422	MEDICARE CONTRIBUTION	2,884.20	2,171.04	2,571.44	2,428.00
001-40103-431	IMRF CONTRIBUTION	13,545.80	10,396.79	12,041.44	14,770.00
001-40103-451	MILEAGE	140.00	.00	600.00	444.28
001-40103-501	EDUCATION & TRAINING	550.00	500.00	555.00	554.52
001-40103-502	TRAVEL EXPENSES	610.00	540.82	610.00	585.45
001-40103-503	DUES	1,285.00	520.75	1,225.00	1,225.00
001-40103-601	MAINTENANCE SUPPLIES	5,000.00	.00	.00	.00
001-40103-604	COMPUTER SUPPLIES	250.00	.00	250.00	250.00
001-40103-605	OFFICE SUPPLIES	1,000.00	417.62	1,076.00	1,076.24
001-40103-606	MINOR EQUIPMENT & SMALL TOOLS	100.00	.00	100.00	100.00
001-40103-701	MAINTENANCE SERVICE	1,175.00	904.41	1,175.00	1,298.05
001-40103-702	PROFESSIONAL SERVICE	100.00	.00	100.00	137.50
001-40103-703	POSTAGE	175.00	.00	175.00	175.00
001-40103-704	TELEPHONE	234.65	199.08	728.00	2,401.96
001-40103-705	PUBLISHING	100.00	.00	100.00	100.00
001-40103-706	PRINTING	.00	.00	.00	.00
001-40103-719	OTHER SERVICE CHARGES	100.00	97.36	100.00	100.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
001-40103-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
001-40103-815	FURNITURE	665.00	.00	690.00	.00
001-40103-905	MISCELLANEOUS EXPENSE	.00	4,280.87	5,000.00	.00
001-40103-913	EVENTS	.00	.00	.00	.00
001-40103-990	INTERFUND TRANSFER	1,000.00	.00	.00	1,000.00
001-40104-401	SALARIES - FULL TIME	237,140.40	189,341.27	212,493.28	202,845.00
001-40104-403	SALARIES- PART TIME & TEMP	.00	.00	11,419.21	11,119.00
001-40104-411	HEALTH INSURANCE	57,937.00	46,630.76	50,072.00	47,606.00
001-40104-421	SOCIAL SECURITY CONTRIBUTION	15,105.70	11,437.16	14,285.57	13,669.00
001-40104-422	MEDICARE CONTRIBUTION	3,532.79	2,674.90	3,340.98	3,197.00
001-40104-431	IMRF CONTRIBUTION	16,591.91	12,805.52	14,869.64	19,444.00
001-40104-451	MILEAGE	850.00	158.60	850.00	800.00
001-40104-501	EDUCATION & TRAINING	1,000.00	579.75	1,000.00	730.00
001-40104-502	TRAVEL EXPENSES	800.00	470.61	600.00	671.00
001-40104-503	DUES	300.00	300.00	300.00	300.00
001-40104-604	COMPUTER SUPPLIES	470.95	169.94	350.00	300.00
001-40104-605	OFFICE SUPPLIES	1,500.00	1,016.85	1,500.00	1,500.00
001-40104-606	MINOR EQUIPMENT & SMALL TOOLS	1,000.00	.00	1,000.00	700.00
001-40104-701	CONTRACTUAL MAINTENANCE	750.00	495.77	1,200.00	1,200.00
001-40104-702	PROFESSIONAL SERVICE	34,137.50	20,925.08	21,550.00	20,933.00
001-40104-703	POSTAGE	1,000.00	592.02	700.00	500.00
001-40104-704	TELEPHONE	925.00	837.65	1,295.00	2,681.00
001-40104-810	EQUIPMENT PURCHASE	500.00	.00	500.00	.00
001-40104-990	INTERFUND TRANSFER	1,000.00	.00	1,000.00	1,000.00
001-40105-451	MILEAGE	304.00	106.60	304.00	300.00
001-40105-502	TRAVEL EXPENSES	.00	.00	.00	.00
001-40105-605	OFFICE SUPPLIES	1,000.00	385.08	1,300.00	1,300.00
001-40105-606	MINOR EQUIPMENT & SMALL TOOLS	1,000.00	763.35	1,000.00	1,000.00
001-40105-702	PROFESSIONAL SERVICES	16,000.00	15,317.56	15,500.00	15,100.00
001-40105-703	POSTAGE	1,500.00	483.67	1,700.00	1,700.00
001-40105-705	PUBLISHING	800.00	544.73	800.00	800.00
001-40105-719	OTHER SERVICE CHARGES	.00	.00	.00	.00
001-40105-815	FURNITURE	.00	.00	.00	.00
001-40105-901	CONTINGENCY EXPENSE	.00	.00	.00	.00
001-40106-401	SALARIES - FULL TIME	370,052.40	299,720.13	346,148.92	344,482.00
001-40106-403	SALARIES- PART TIME & TEMP	.00	10,537.73	11,767.74	10,811.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
001-40106-411	HEALTH INSURANCE	93,520.00	61,146.89	88,856.00	92,058.00
001-40106-421	SOCIAL SECURITY CONTRIBUTION	23,346.25	18,642.44	22,593.83	22,431.00
001-40106-422	MEDICARE CONTRIBUTION	5,460.01	4,359.80	5,284.04	5,246.00
001-40106-431	IMRF CONTRIBUTION	25,643.22	20,140.84	23,944.86	31,165.00
001-40106-451	MILEAGE	1,000.00	1,032.20	1,032.20	637.32
001-40106-501	EDUCATION & TRAINING	694.00	434.00	434.00	319.00
001-40106-502	TRAVEL EXPENSES	1,000.00	981.01	1,000.00	750.00
001-40106-503	DUES	540.00	540.00	540.00	540.00
001-40106-504	PUBLICATIONS	419.00	817.09	442.00	420.00
001-40106-601	MAINTENANCE SUPPLIES	.00	.00	.00	.00
001-40106-604	COMPUTER SUPPLIES	575.00	516.96	816.00	816.00
001-40106-605	OFFICE SUPPLIES	13,367.93	4,635.36	13,556.80	13,121.68
001-40106-701	MAINTENANCE SERVICE	2,400.00	2,226.04	2,400.00	2,500.00
001-40106-702	PROFESSIONAL SERVICE	35,772.50	20,730.28	23,385.00	22,635.00
001-40106-703	POSTAGE	6,200.00	4,733.33	6,200.00	6,200.00
001-40106-704	TELEPHONE	3,130.00	2,545.12	2,905.00	2,905.00
001-40106-706	PRINTING	.00	.00	.00	.00
001-40106-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
001-40106-815	FURNITURE	.00	.00	.00	.00
001-40106-990	INTERFUND TRANSFER	5,000.00	5,000.00	5,000.00	5,000.00
001-40107-403	SALARIES- PART TIME & TEMP	45,000.00	20,666.75	30,000.00	37,434.75
001-40107-405	SALARIES - OVERTIME	4,000.00	1,301.79	3,000.00	3,247.35
001-40107-421	SOCIAL SECURITY CONTRIBUTION	248.00	80.72	186.00	186.00
001-40107-422	MEDICARE CONTRIBUTION	58.00	18.88	43.50	44.00
001-40107-431	IMRF CONTRIBUTION	272.40	88.38	203.70	265.00
001-40107-451	MILEAGE	4,000.00	1,359.28	4,000.00	4,000.00
001-40107-603	OPERATING SUPPLIES	30,000.00	16,528.98	25,572.00	35,073.92
001-40107-604	COMPUTER SUPPLIES	.00	.00	.00	.00
001-40107-701	MAINTENANCE SERVICE	35,000.00	28,865.04	35,000.00	35,000.00
001-40107-702	PROFESSIONAL SERVICE	12,500.00	6,000.00	6,000.00	12,150.00
001-40107-703	POSTAGE	25,217.60	12,798.62	25,000.00	16,120.98
001-40107-705	PUBLISHING	6,000.00	3,113.35	5,000.00	6,000.00
001-40107-810	EQUIPMENT PURCHASE	.00	.00	11,340.00	.00
001-40107-990	INTERFUND TRANSFER	.00	.00	.00	.00
001-40108-401	SALARIES - FULL TIME	267,716.80	185,330.73	221,135.20	206,706.00
001-40108-403	SALARIES- PART TIME & TEMP	.00	.00	1,892.76	6,893.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
001-40108-405	SALARIES - OVERTIME	.00	.00	1,012.62	1,013.00
001-40108-411	HEALTH INSURANCE	69,166.00	42,920.08	59,904.00	56,304.00
001-40108-421	SOCIAL SECURITY CONTRIBUTION	16,784.44	10,981.80	14,076.52	13,492.00
001-40108-422	MEDICARE CONTRIBUTION	3,925.39	2,568.35	3,292.09	3,155.00
001-40108-431	IMRF CONTRIBUTION	18,435.81	12,295.83	15,287.54	19,027.00
001-40108-451	MILEAGE	150.00	.00	300.00	300.00
001-40108-501	EDUCATION & TRAINING	3,000.00	1,295.00	3,000.00	3,000.00
001-40108-502	TRAVEL EXPENSES	7,500.00	3,690.45	6,300.00	4,600.00
001-40108-503	DUES	500.00	102.00	470.00	470.00
001-40108-504	PUBLICATIONS	75.00	.00	115.00	200.00
001-40108-604	COMPUTER SUPPLIES	2,000.00	936.16	2,435.00	2,435.00
001-40108-605	OFFICE SUPPLIES	4,500.00	2,370.52	2,490.13	3,580.00
001-40108-621	PRINT MATERIALS	.00	.00	.00	.00
001-40108-701	CONTRACTUAL MAINT	2,000.00	1,332.50	2,000.00	2,050.00
001-40108-702	PROFESSIONAL SERVICE	23,000.00	23,059.61	22,700.00	22,700.00
001-40108-703	POSTAGE	9,000.00	6,546.08	9,000.00	8,443.00
001-40108-704	TELEPHONE	800.00	404.83	856.00	4,250.00
001-40108-705	PUBLISHING	10,000.00	6,738.28	10,000.00	9,277.00
001-40108-706	PRINTING	700.00	609.87	609.87	500.00
001-40108-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
001-40108-901	CONTINGENCY EXPENSE	.00	.00	.00	.00
001-40108-990	INTERFUND TRANSFER	3,460.20	6,408.62	6,408.62	3,910.00
001-40109-403	SALARIES- PART TIME & TEMP	12,000.00	12,000.00	12,000.00	12,000.00
001-40109-421	SOCIAL SECURITY CONTRIBUTION	744.00	744.00	744.00	744.00
001-40109-422	MEDICARE CONTRIBUTION	174.00	174.00	174.00	174.00
001-40109-451	MILEAGE	1,200.00	.00	1,200.00	1,200.00
001-40109-501	EDUCATION & TRAINING	.00	.00	.00	.00
001-40109-502	TRAVEL EXPENSES	.00	.00	.00	.00
001-40109-604	COMPUTER SUPPLIES	.00	.00	.00	.00
001-40109-703	POSTAGE	1,000.00	3.60	850.00	800.00
001-40109-705	PUBLISHING	1,100.00	.00	900.00	900.00
001-40109-706	PRINTING	500.00	.00	200.00	200.00
001-40109-990	INTERFUND TRANSFER	1,248.00	1,898.00	1,898.00	1,849.00
001-40110-401	SALARIES - FULL TIME	291,066.05	173,710.84	245,057.49	196,092.00
001-40110-403	SALARIES- PART TIME & TEMP	.00	.00	.00	.00
001-40110-405	SALARIES OVERTIME	.00	.00	.00	3,565.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
001-40110-411	HEALTH INSURANCE	66,191.84	20,904.04	40,667.20	21,192.00
001-40110-421	SOCIAL SECURITY CONTRIBUTION	18,046.09	10,325.57	15,193.56	12,379.00
001-40110-422	MEDICARE CONTRIBUTION	4,220.46	2,414.83	3,553.33	2,895.00
001-40110-431	IMRF CONTRIBUTION	19,821.60	11,561.10	16,639.40	17,610.00
001-40110-451	MILEAGE	1,200.00	815.63	1,200.00	1,200.00
001-40110-501	EDUCATION & TRAINING	7,500.00	7,117.00	7,500.00	16,000.00
001-40110-502	TRAVEL EXPENSES	250.00	83.14	250.00	250.00
001-40110-503	DUES	.00	.00	.00	.00
001-40110-504	PUBLICATIONS	.00	.00	.00	.00
001-40110-604	COMPUTER SUPPLIES	2,500.00	1,631.74	2,500.00	2,325.00
001-40110-605	OFFICE SUPPLIES	250.00	193.31	250.00	250.00
001-40110-606	MINOR EQUIPMENT & SMALL TOOLS	.00	.00	.00	.00
001-40110-701	MAINTENANCE SERVICE	.00	.00	.00	.00
001-40110-702	PROFESSIONAL SERVICE	18,925.00	15,830.11	16,040.00	6,000.00
001-40110-703	POSTAGE	60.00	.00	60.00	60.00
001-40110-704	TELEPHONE	46,120.00	42,833.97	50,222.00	4,230.00
001-40110-705	PUBLISHING	.00	.00	500.00	.00
001-40110-719	OTHER SERVICE CHARGES	.00	.00	.00	.00
001-40110-810	EQUIPMENT PURCHASE	2,500.00	4,644.69	5,000.00	1,500.00
001-40110-901	CONTINGENCY EXPENSE	500.00	.00	500.00	175.00
001-40110-990	INTERFUND TRANSFER	10,672.88	6,456.59	6,456.59	5,770.00
001-40112-604	COMPUTER SUPPLIES	.00	.00	.00	.00
001-40112-620	ANTICIPATED ST REV STAMPS SOLD.	.00	.00	.00	.00
001-40112-701	CONTRACTUAL MAINTENANCE	.00	.00	.00	.00
001-40112-702	PROFESSIONAL SERVICE	119,315.00	66,579.94	87,259.00	87,259.00
001-40112-703	POSTAGE	11,529.00	8,460.52	5,535.00	5,535.00
001-40112-704	TELEPHONE	.00	.00	.00	.00
001-40112-719	OTHER SERVICE CHARGES	.00	.00	.00	.00
001-40112-721	LIABILITY INSURANCE	.00	.00	.00	.00
001-40112-901	CONTINGENCY	.00	.00	.00	.00
001-40112-903	R R SCH #210 FISH/WILDLIFE 20%	1,800.00	1,315.20	1,800.00	1,800.00
001-40112-905	MISCELLANEOUS EXPENSE	.00	.00	.00	1,050.00
001-40112-909	PHARMACEUTICAL DRUG PICK- UP	.00	.00	.00	.00
001-40112-916	SEX OFFENDER REGISTRATION	.00	.00	1,050.00	.00
001-40112-990	INTERFUND TRANSFER	.00	.00	.00	.00
001-40113-401	SALARIES FULL TIME	58,136.00	45,892.24	52,590.72	50,087.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
001-40113-411	HEALTH INSURANCE	12,177.00	9,845.86	10,560.00	10,152.00
001-40113-421	SOCIAL SECURITY CONTRIBUTION	3,604.43	2,719.92	3,260.62	3,105.00
001-40113-422	MEDICARE CONTRIBUTION	842.97	636.17	762.57	726.00
001-40113-431	RETIREMENT CONTRIBUTION (IMRF)	3,959.06	3,048.08	3,570.91	4,418.00
001-40113-451	AUTOMOBILE MILEAGE	.00	.00	.00	.00
001-40113-501	EDUCATION & TRAINING	1,000.00	.00	1,050.00	750.00
001-40113-502	TRAVEL EXPENSE	500.00	.00	500.00	750.00
001-40113-604	COMPUTER SUPPLIES	500.00	336.16	500.00	500.00
001-40113-605	OFFICE SUPPLIES	500.00	357.41	500.00	500.00
001-40113-701	MAINTENANCE SERVICES	.00	.00	.00	.00
001-40113-702	PROFESSIONAL SERVICE	.00	.00	.00	.00
001-40113-704	TELEPHONE	800.00	716.34	804.00	980.00
001-40113-705	PUBLISHING	.00	.00	.00	.00
001-40113-724	RENTALS	.00	.00	.00	.00
001-40113-905	MISCELLANEOUS	361.18	.00	306.00	300.00
001-41121-401	SALARIES - FULL TIME	1,333,023.03	1,111,232.04	1,277,339.77	1,185,402.00
001-41121-403	SALARIES- PART TIME & TEMP	41,432.92	2,235.00	41,432.92	40,344.00
001-41121-405	SALARIES - OVERTIME	114,334.22	141,387.17	115,423.11	108,890.00
001-41121-407	DEPUTY SHERIFF HOLID	.00	.00	.00	.00
001-41121-408	COVID PAY	.00	30,000.00	30,000.00	.00
001-41121-411	HEALTH INSURANCE	303,299.00	220,740.41	237,616.00	241,052.00
001-41121-421	SOCIAL SECURITY CONTRIBUTION	92,707.99	73,130.44	91,183.14	83,150.00
001-41121-422	MEDICARE CONTRIBUTION	21,681.71	17,103.24	21,325.09	19,374.00
001-41121-431	IMRF CONTRIBUTION	216,877.12	176,727.12	227,234.24	237,892.00
001-41121-441	UNIFORM ALLOWANCE	13,000.00	12,344.46	13,000.00	13,000.00
001-41121-451	MILEAGE	.00	.00	.00	.00
001-41121-488	SALARIES- RIVER PATROL	.00	.00	.00	.00
001-41121-501	EDUCATION & TRAINING	22,500.00	16,679.88	22,500.00	22,500.00
001-41121-502	TRAVEL EXPENSES	9,200.00	9,280.80	9,600.00	14,700.00
001-41121-503	DUES	2,800.00	2,107.00	2,800.00	1,300.00
001-41121-504	PUBLICATIONS	1,000.00	369.12	600.00	1,000.00
001-41121-505	TUITION REIMBURSEMENT	.00	.00	.00	.00
001-41121-601	MAINTENANCE SUPPLIES	.00	.00	.00	.00
001-41121-603	OPERATING SUPPLIES	77,869.00	12,406.96	15,369.00	12,369.00
001-41121-604	COMPUTER SUPPLIES	5,900.00	46,393.42	46,631.00	2,400.00
001-41121-605	OFFICE SUPPLIES	.00	.00	.00	.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
001-41121-606	MINOR EQUIPMENT & SMALL TOOLS	2,500.00	1,014.73	2,500.00	2,500.00
001-41121-611	AUTOMOTIVE FUEL/OIL	120,516.00	75,534.91	120,516.00	75,000.00
001-41121-621	PRINT MATERIALS	.00	.00	.00	.00
001-41121-701	MAINTENANCE SERVICE	32,882.00	31,961.77	32,882.00	39,166.38
001-41121-702	PROFESSIONAL SERVICE	3,000.00	549.00	3,000.00	3,000.00
001-41121-703	POSTAGE	2,400.00	753.21	2,400.00	1,600.00
001-41121-704	TELEPHONE	.00	.00	.00	.00
001-41121-705	PUBLISHING	.00	.00	.00	.00
001-41121-706	PRINTING	2,300.00	1,118.95	2,300.00	2,300.00
001-41121-725	UNION LEGAL SERVICES	4,000.00	125.00	4,000.00	1,015.62
001-41121-810	EQUIPMENT	.00	.00	.00	.00
001-41121-820	VEHICLE	.00	.00	.00	.00
001-41121-901	CONTINGENCY EXPENSE	.00	.00	.00	.00
001-41121-905	MISCELLANEOUS EXPENSE	.00	.00	.00	.00
001-41121-910	INTERGOVERNMENTAL AGREEMENT	.00	.00	.00	.00
001-41121-990	INTERFUND TRANSFER	134,000.00	134,000.00	134,000.00	84,000.00
001-41122-401	SALARIES - FULL TIME	464,420.63	387,714.46	435,450.20	415,541.00
001-41122-403	SALARIES- PART TIME & TEMP	3,813.25	.00	3,813.25	3,813.00
001-41122-405	SALARIES - OVERTIME	78,060.69	39,519.53	78,804.12	72,344.00
001-41122-407	DEPUTY SHERIF HOLIDAY	.00	.00	.00	.00
001-41122-408	COVID PAY	.00	10,000.00	10,000.00	.00
001-41122-411	HEALTH INSURANCE	127,103.00	94,182.20	101,416.00	95,458.00
001-41122-421	SOCIAL SECURITY CONTRIBUTION	33,870.26	25,217.86	32,740.19	30,609.00
001-41122-422	MEDICARE CONTRIBUTION	7,921.27	5,897.78	7,656.98	7,159.00
001-41122-431	IMRF CONTRIBUTION	69,434.06	51,359.09	71,537.30	77,965.00
001-41122-441	UNIFORM ALLOWANCE	3,000.00	2,109.70	3,000.00	1,500.00
001-41122-501	EDUCATION & TRAINING	2,000.00	80.00	2,000.00	2,000.00
001-41122-503	DUES	135.00	120.00	135.00	135.00
001-41122-601	MAINTENANCE SUPPLIES	2,000.00	567.08	2,000.00	800.00
001-41122-602	JANITORIAL SUPPLIES	3,500.00	1,987.36	3,500.00	4,000.00
001-41122-603	OPERATING SUPPLIES	5,000.00	4,852.31	5,000.00	2,500.00
001-41122-604	COMPUTER SUPPLIES	.00	.00	.00	.00
001-41122-605	OFFICE SUPPLIES	3,000.00	1,656.48	3,000.00	2,500.00
001-41122-606	MINOR EQUIPMENT & SMALL TOOLS	3,200.00	2,724.77	3,200.00	1,200.00
001-41122-701	MAINTENANCE SERVICE	10,600.00	10,585.91	10,600.00	14,300.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
001-41122-702	PROFESSIONAL SERVICE	37,400.00	34,262.80	37,400.00	45,447.00
001-41122-704	TELEPHONE	.00	.00	.00	.00
001-41122-711	UTILITIES	57,140.00	36,693.37	57,140.00	51,640.00
001-41122-712	GARBAGE DISPOSAL	2,100.00	1,780.07	2,100.00	1,750.00
001-41122-719	OTHER SERVICE CHARGES	84,300.00	42,200.45	84,300.00	68,737.19
001-41122-721	LIABILITY INSURANCE	.00	.00	.00	.00
001-41122-722	GENERAL INSURANCE	7,200.00	2,938.10	7,200.00	7,200.00
001-41122-725	UNION LEGAL SERVICES	1,995.00	.00	1,995.00	557.81
001-41122-810	EQUIPMENT PURCHASE	3,951.00	93.98	3,951.00	20,303.00
001-41122-901	CONTINGENCY EXPENSE	.00	.00	.00	.00
001-41122-990	INTERFUND TRANSFER	.00	.00	.00	.00
001-41123-401	SALARIES - FULL TIME	585,090.25	445,138.34	497,247.44	473,841.00
001-41123-402	SALARIES-PER DEIM	.00	.00	.00	.00
001-41123-403	SALARIES- PART TIME & TEMP	10,441.82	2,751.00	10,441.82	10,167.00
001-41123-405	SALARIES - OVERTIME	103,051.44	85,069.09	104,032.88	98,144.00
001-41123-407	COMM OFCR HOLIDAY PA	.00	.00	.00	.00
001-41123-408	COVID PAY	.00	18,000.00	16,000.00	.00
001-41123-411	HEALTH INSURANCE	118,926.00	70,313.94	101,416.00	80,008.00
001-41123-421	SOCIAL SECURITY CONTRIBUTION	43,312.18	32,512.88	38,918.77	36,093.00
001-41123-422	MEDICARE CONTRIBUTION	10,129.46	7,603.89	9,101.97	8,441.00
001-41123-431	IMRF CONTRIBUTION	80,090.30	60,333.24	70,208.11	77,285.00
001-41123-441	UNIFORM ALLOWANCE	.00	.00	.00	.00
001-41123-501	EDUCATION & TRAINING	2,500.00	500.00	2,500.00	2,500.00
001-41123-504	PUBLICATIONS	.00	.00	.00	.00
001-41123-603	OPERATING SUPPLIES	.00	.00	.00	.00
001-41123-604	COMPUTER SUPPLIES	3,000.00	1,328.79	3,000.00	1,000.00
001-41123-605	OFFICE SUPPLIES	.00	.00	.00	.00
001-41123-606	MINOR EQUIPMENT & SMALL TOOLS	.00	.00	.00	.00
001-41123-701	MAINTENANCE SERVICE	99,326.75	58,165.58	94,597.00	94,597.00
001-41123-704	TELEPHONE	38,700.00	10,581.30	38,700.00	50,308.00
001-41123-711	UTILITIES	.00	.00	.00	.00
001-41123-719	OTHER SERVICE CHARGES	10,000.00	3,884.36	10,000.00	10,000.00
001-41123-725	UNION LEGAL SERVICES	4,500.00	.00	4,500.00	4,500.00
001-41123-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
001-41123-901	CONTINGENCY EXPENSE	.00	.00	.00	.00
001-41123-990	INTERFUND TRANSFER	5,000.00	5,000.00	5,000.00	5,000.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
001-41124-401	SALARIES - FULL TIME	161,441.28	82,048.95	128,672.13	128,648.00
001-41124-403	SALARIES- PART TIME & TEMP	2,540.84	22,543.90	2,540.84	2,474.00
001-41124-405	SALARIES - OVERTIME	3,598.46	5,500.48	3,632.73	3,427.00
001-41124-408	COVID PAY	.00	4,000.00	4,000.00	.00
001-41124-411	HEALTH INSURANCE	64,218.00	36,143.72	55,176.00	44,452.00
001-41124-421	SOCIAL SECURITY CONTRIBUTION	10,390.00	7,832.56	8,608.43	8,342.00
001-41124-422	MEDICARE CONTRIBUTION	2,429.92	1,831.53	2,013.26	1,951.00
001-41124-431	IMRF CONTRIBUTION	24,607.42	15,442.99	21,688.29	24,143.00
001-41124-441	UNIFORM ALLOWANCE	610.00	631.13	1,110.00	960.00
001-41124-501	EDUCATION & TRAINING	500.00	500.00	500.00	500.00
001-41124-601	MAINTENANCE SUPPLIES	.00	.00	.00	.00
001-41124-606	MINOR EQUIPMENT & SMALL TOOLS	1,340.00	.00	1,340.00	1,000.00
001-41124-701	CONTRACTUAL MAINTENANCE	3,000.00	.00	3,000.00	3,000.00
001-41124-704	TELEPHONE	.00	.00	.00	.00
001-41124-725	UNION LEGAL SERVICES	4,005.00	.00	4,005.00	4,005.00
001-41124-810	EQUIPMENT PURCHASE	1,000.00	526.99	1,000.00	1,000.00
001-41124-901	CONTINGENCY EXPENSE	.00	.00	.00	.00
001-41124-905	MISCELLANEOUS EXPENSE	6,881.00	6,005.65	6,381.00	6,531.00
001-41125-401	SALARIES - FULL TIME	.00	.00	.00	.00
001-41125-403	SALARIES- PART TIME & TEMP	29,890.00	25,529.82	26,590.41	26,611.00
001-41125-405	SALARIES -OVERTIME	.00	.00	2,946.30	2,882.00
001-41125-421	SOCIAL SECURITY CONTRIBUTION	1,853.18	1,506.25	1,831.28	1,828.00
001-41125-422	MEDICARE CONTRIBUTION	433.41	352.26	428.28	428.00
001-41125-431	IMRF CONTRIBUTION	2,035.51	1,680.63	.00	.00
001-41125-441	UNIFORM ALLOWANCE	300.00	.00	300.00	.00
001-41125-451	MILEAGE	75.00	.00	75.00	75.00
001-41125-501	EDUCATION & TRAINING	600.00	.00	600.00	600.00
001-41125-502	TRAVEL EXPENSES	700.00	.00	700.00	700.00
001-41125-503	DUES	100.00	.00	100.00	100.00
001-41125-601	MAINTENANCE SUPPLIES	3,000.00	.00	3,000.00	6,183.32
001-41125-603	OPERATING SUPPLIES	1,700.00	995.68	1,700.00	700.00
001-41125-604	COMPUTER SUPPLIES	6,000.00	2,345.05	6,000.00	434.20
001-41125-605	OFFICE SUPPLIES	480.00	.00	500.00	433.08
001-41125-606	MINOR EQUIPMENT & SMALL TOOLS	2,000.00	.00	2,000.00	300.00
001-41125-611	AUTOMOTIVE FUEL/OIL	1,800.00	911.46	1,800.00	1,800.00
001-41125-701	MAINTENANCE SERVICE	3,500.00	378.47	4,756.98	1,788.33

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
001-41125-702	PROFESSIONAL SERVICE	100.00	.00	100.00	100.00
001-41125-703	POSTAGE	63.00	.00	45.00	45.00
001-41125-704	TELEPHONE	2,400.00	2,212.97	2,400.00	2,916.92
001-41125-705	PUBLISHING	50.00	.00	50.00	50.00
001-41125-711	UTILITIES	3,200.00	2,563.38	3,200.00	3,399.15
001-41125-719	OTHER SERVICES CHARGES	15,300.00	15,300.00	17,543.02	15,300.00
001-41125-724	RENTALS	6,600.00	6,015.13	6,600.00	6,600.00
001-41125-810	EQUIPMENT PURCHASE	.00	.00	15,000.00	.00
001-41125-920	UNBUDGETED GRANT EXPENSE	1,000.00	.00	2,000.00	2,000.00
001-41125-990	INTERFUND TRANSFER	500.00	500.00	500.00	500.00
001-41126-501	EDUCATION & TRAINING	.00	.00	.00	.00
001-41126-502	TRAVEL EXPENSES	500.00	101.70	500.00	500.00
001-41126-503	DUES	250.00	.00	250.00	250.00
001-41126-504	PUBLICATIONS	.00	.00	.00	.00
001-41126-605	OFFICE SUPPLIES	250.00	.00	250.00	250.00
001-41126-702	PROFESSIONAL SERVICE	2,080.00	530.35	2,000.00	2,000.00
001-41126-705	PUBLISHING	1,000.00	970.16	1,000.00	1,000.00
001-41127-401	SALARIES - FULL TIME	21,499.00	19,267.44	20,873.00	20,265.00
001-41127-403	SALARIES- PART TIME & TEMP	3,766.01	2,730.00	3,850.35	3,766.00
001-41127-411	HEALTH INSURANCE	2,000.00	2,000.00	2,000.00	1,700.00
001-41127-421	SOCIAL SECURITY CONTRIBUTION	1,918.94	1,671.71	1,880.13	1,842.00
001-41127-422	MEDICARE CONTRIBUTION	448.99	390.98	439.91	431.00
001-41127-431	IMRF CONTRIBUTION	1,906.73	1,900.09	1,858.63	2,361.00
001-41127-451	MILEAGE	1,800.00	959.30	1,800.00	1,598.00
001-41127-501	EDUCATION & TRAINING	819.00	.00	500.00	.00
001-41127-502	TRAVEL EXPENSES	819.00	.00	500.00	.00
001-41127-503	DUES	350.00	350.00	350.00	.00
001-41127-603	OPERATING SUPPLIES	.00	.00	.00	.00
001-41127-605	OFFICE SUPPLIES	.00	.00	.00	.00
001-41127-702	PROFESSIONAL SERVICE	18,032.33	11,355.00	18,670.00	21,120.00
001-41127-703	POSTAGE	.00	.00	.00	.00
001-41127-704	TELEPHONE	.00	.00	.00	.00
001-41127-719	OTHER SERVICE CHARGES	.00	.00	.00	.00
001-41127-724	RENTALS	2,500.00	450.00	2,500.00	1,125.00
001-41127-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
001-41127-905	MISCELLANEOUS EXPENSE	.00	.00	.00	.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
001-41127-990	INTERFUND TRANSFER	.00	.00	.00	.00
001-42131-401	SALARIES - FULL TIME	74,466.54	66,936.00	72,513.94	70,402.00
001-42131-403	SALARIES- PART TIME & TEMP	49,049.52	44,070.24	47,756.95	46,366.00
001-42131-411	HEALTH INSURANCE	.00	.00	.00	.00
001-42131-421	SOCIAL SECURITY CONTRIBUTION	7,658.00	6,595.71	7,456.79	7,240.00
001-42131-422	MEDICARE CONTRIBUTION	1,790.98	1,542.61	1,743.93	1,693.00
001-42131-431	IMRF CONTRIBUTION	8,411.44	7,504.85	8,166.39	10,299.00
001-42131-451	MILEAGE	1,000.00	.00	.00	.00
001-42131-501	EDUCATION & TRAINING	1,500.00	1,220.90	1,500.00	2,000.00
001-42131-502	TRAVEL EXPENSES	1,500.00	.00	1,500.00	1,000.00
001-42131-503	DUES	1,250.00	1,170.49	1,500.00	1,500.00
001-42131-603	OPERATING SUPPLIES	.00	.00	.00	.00
001-42131-604	COMPUTER SUPPLIES	2,000.00	1,296.57	1,500.00	1,500.00
001-42131-605	OFFICE SUPPLIES	3,000.00	1,879.45	2,000.00	4,500.00
001-42131-621	PRINT MATERIALS	500.00	577.41	1,000.00	2,000.00
001-42131-702	PROFESSIONAL SERVICE	21,653.52	5,435.94	21,000.00	24,000.00
001-42131-703	POSTAGE	100.00	98.76	100.00	175.00
001-42131-704	TELEPHONE	10,000.00	6,745.14	9,925.00	12,000.00
001-42131-719	OTHER SERVICE CHARGES	18,000.00	11,296.05	17,978.00	12,539.00
001-42131-810	EQUIPMENT PURCHASE	5,000.00	1,784.33	7,500.00	5,000.00
001-42131-905	MISCELLANEOUS EXPENSE	.00	.00	.00	.00
001-42131-910	INTERGOVERNMENTAL AGREEMENT	2,000.00	.00	2,000.00	2,000.00
001-42132-401	SALARIES - FULL TIME	331,182.12	273,004.37	314,057.59	291,697.00
001-42132-411	HEALTH INSURANCE	80,395.00	53,714.00	53,344.00	58,004.00
001-42132-421	SOCIAL SECURITY CONTRIBUTION	20,607.69	15,875.25	19,471.57	18,085.00
001-42132-422	MEDICARE CONTRIBUTION	4,819.54	3,712.73	4,553.84	4,230.00
001-42132-431	IMRF CONTRIBUTION	22,635.22	17,793.55	21,324.51	25,728.00
001-42132-451	MILEAGE	5,500.00	5,484.13	5,500.00	5,500.00
001-42132-501	EDUCATION & TRAINING	.00	.00	.00	.00
001-42132-502	TRAVEL EXPENSES	.00	.00	.00	.00
001-42132-503	DUES	.00	.00	.00	.00
001-42132-604	COMPUTER SUPPLIES	.00	.00	.00	.00
001-42132-605	OFFICE SUPPLIES	5,000.00	3,582.27	5,000.00	5,000.00
001-42132-702	PROFESSIONAL SERVICE	.00	.00	.00	.00
001-42132-703	POSTAGE	1,000.00	80.67	1,000.00	1,000.00
001-42132-704	TELEPHONE	2,322.00	437.24	1,833.00	2,930.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
001-42132-719	OTHER SERVICE CHARGES	10,000.00	.00	10,000.00	10,000.00
001-42133-401	SALARIES - FULL TIME	314,350.00	221,899.05	278,064.08	268,050.00
001-42133-411	HEALTH INSURANCE	90,572.00	25,525.05	62,632.00	59,458.00
001-42133-421	SOCIAL SECURITY CONTRIBUTION	19,892.70	13,815.41	17,971.57	17,022.00
001-42133-422	MEDICARE CONTRIBUTION	4,652.33	3,231.06	4,203.03	3,981.00
001-42133-431	IMRF CONTRIBUTION	21,849.89	15,505.63	19,681.77	24,215.00
001-42133-451	MILEAGE	.00	.00	.00	.00
001-42133-502	TRAVEL EXPENSES	.00	.00	.00	.00
001-42133-604	COMPUTER SUPPLIES	.00	.00	.00	.00
001-42133-605	OFFICE SUPPLIES	8,390.72	2,760.65	6,897.24	6,762.00
001-42133-702	PROFESSIONAL SERVICE	4,080.00	343.04	4,080.00	4,000.00
001-42133-703	POSTAGE	6,520.86	2,480.12	6,520.86	6,393.00
001-42133-704	TELEPHONE	1,550.00	472.03	3,042.54	4,777.00
001-42133-706	PRINTING	.00	.00	.00	.00
001-42133-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
001-42134-401	SALARIES - FULL TIME	465,137.47	368,191.56	416,856.98	399,656.00
001-42134-403	SALARIES- PART TIME & TEMP	19,000.00	.00	19,000.00	14,020.00
001-42134-406	SALARIES- GRANTS	22,000.00	18,258.17	19,100.00	19,100.00
001-42134-411	HEALTH INSURANCE	62,885.00	51,229.30	54,800.00	52,460.00
001-42134-421	SOCIAL SECURITY CONTRIBUTION	31,380.52	22,859.32	28,207.33	26,859.00
001-42134-422	MEDICARE CONTRIBUTION	7,338.99	5,346.48	6,596.88	6,282.00
001-42134-431	IMRF CONTRIBUTION	33,174.06	25,613.20	29,601.48	36,934.00
001-42134-501	EDUCATION & TRAINING	1,575.00	281.22	1,600.00	1,500.00
001-42134-502	TRAVEL EXPENSES	4,781.00	985.85	2,250.00	1,626.00
001-42134-503	DUES	1,625.00	1,571.00	1,625.00	1,625.00
001-42134-604	COMPUTER SUPPLIES	1,000.00	944.08	1,000.00	1,050.00
001-42134-605	OFFICE SUPPLIES	2,450.00	1,813.54	2,500.00	2,500.00
001-42134-621	PRINT MATERIALS	400.00	342.00	400.00	500.00
001-42134-701	CONTRACTUAL MAINTENANCE	1,200.00	802.49	1,200.00	1,200.00
001-42134-702	PROFESSIONAL SERVICE	10,000.00	7,385.00	10,000.00	8,000.00
001-42134-703	POSTAGE	525.00	282.13	550.00	650.00
001-42134-704	TELEPHONE	4,450.00	3,282.13	4,282.00	5,600.00
001-42134-705	PUBLISHING	.00	.00	.00	.00
001-42134-706	PRINTING	.00	.00	.00	.00
001-42134-719	OTHER SERVICE CHARGES	14,010.00	5,896.99	14,010.00	14,010.00
001-42134-810	EQUIPMENT PURCHASE	.00	.00	.00	.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
001-42134-815	FURNITURE	.00	.00	.00	.00
001-42134-990	INTERFUND TRANSFER	2,500.00	5,000.00	5,000.00	5,000.00
001-44157-905	MISCELLANEOUS EXPENSE	33,603.00	17,300.00	33,603.00	33,303.00
001-44157-910	INTERGOVERNMENTAL AGREEMENT	.00	.00	.00	.00
001-44157-990	INTERFUND TRANSFER	.00	.00	.00	.00
001-44159-724	RENTALS	5,537.47	4,149.13	5,536.49	5,498.00
001-44159-910	INTERGOVERNMENTAL AGREEMENT	39,808.80	30,058.17	39,801.75	39,525.00
001-45162-401	SALARIES - FULL TIME	22,890.40	16,663.57	19,099.08	18,190.00
001-45162-411	HEALTH INSURANCE	10,703.00	8,546.70	1,000.00	850.00
001-45162-421	SOCIAL SECURITY CONTRIBUTION	1,419.20	424.26	1,184.14	1,128.00
001-45162-422	MEDICARE CONTRIBUTION	331.91	99.25	276.94	264.00
001-45162-431	IMRF CONTRIBUTION	1,558.84	476.41	1,296.83	1,604.00
001-45162-451	MILEAGE	.00	.00	.00	.00
001-45162-501	EDUCATION & TRAINING	.00	.00	.00	.00
001-45162-502	TRAVEL EXPENSES	.00	.00	.00	.00
001-45162-503	DUES	.00	.00	.00	.00
001-45162-504	PUBLICATIONS	.00	.00	.00	.00
001-45162-604	COMPUTER SUPPLIES	.00	.00	.00	.00
001-45162-605	OFFICE SUPPLIES	.00	.00	.00	.00
001-45162-606	MINOR EQUIPMENT & SMALL TOOLS	.00	.00	.00	.00
001-45162-621	PRINT MATERIALS	.00	.00	.00	.00
001-45162-702	PROFESSIONAL FEES	.00	.00	.00	.00
001-45162-704	TELEPHONE	.00	.00	.00	.00
001-45162-706	PRINTING	.00	.00	.00	.00
001-45162-719	OTHER SERVICE CHARGES	.00	.00	.00	.00
001-45162-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
001-45162-910	INTERGOVERNMENTAL AGREEMENT	.00	.00	.00	.00
001-45162-990	INTERFUND TRANSFER	.00	.00	.00	.00
001-45163-401	SALARIES - FULL TIME	203,767.20	156,291.28	179,077.08	173,712.00
001-45163-402	SALARIES-PER DEIM	3,000.00	2,520.00	3,000.00	3,000.00
001-45163-403	SALARIES- PART TIME & TEMP	.00	.00	4,229.19	4,229.00
001-45163-405	SALARIES -OVERTIME	.00	.00	557.66	558.00
001-45163-411	HEALTH INSURANCE	65,692.00	37,968.54	23,392.00	21,400.00
001-45163-421	SOCIAL SECURITY CONTRIBUTION	12,633.57	9,379.78	11,399.56	11,067.00
001-45163-422	MEDICARE CONTRIBUTION	2,954.62	2,193.46	2,666.03	2,588.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
001-45163-431	IMRF CONTRIBUTION	13,876.55	10,516.46	12,197.20	15,371.00
001-45163-451	MILEAGE	4,980.00	5,064.50	5,250.00	5,100.00
001-45163-501	EDUCATION & TRAINING	930.00	302.03	1,200.00	1,000.00
001-45163-502	TRAVEL EXPENSES	900.00	40.16	1,015.99	672.37
001-45163-503	DUES	776.00	751.00	760.00	300.00
001-45163-504	PUBLICATIONS	.00	.00	.00	.00
001-45163-601	MAINTENANCE SUPPLIES	2,460.00	2,078.00	2,078.00	1,286.43
001-45163-603	OPERATING SUPPLIES	.00	.00	.00	.00
001-45163-604	COMPUTER SUPPLIES	.00	.00	71.81	112.03
001-45163-605	OFFICE SUPPLIES	1,500.00	1,149.55	1,149.55	948.84
001-45163-606	MINOR EQUIPMENT & SMALL TOOLS	70.28	.00	100.00	100.00
001-45163-611	AUTOMOTIVE FUEL/OIL	2,750.00	2,213.45	2,750.00	2,712.41
001-45163-621	PRINT MATERIALS	300.00	.00	.00	110.63
001-45163-701	MAINTENANCE SERVICE	4,000.00	2,917.00	4,414.33	4,614.54
001-45163-702	PROFESSIONAL FEES	.00	.00	.00	.00
001-45163-703	POSTAGE	3,030.00	2,650.12	2,650.12	3,146.06
001-45163-704	TELEPHONE	4,920.00	3,831.47	4,514.00	5,500.00
001-45163-705	PUBLISHING	2,460.00	2,443.10	2,897.79	3,247.24
001-45163-706	PRINTING	250.00	.00	342.78	394.26
001-45163-719	OTHER SERVICE CHARGES	1,600.00	1,731.91	1,731.91	1,583.97
001-45163-805	BUILDINGS	.00	.00	.00	.00
001-45163-810	EQUIPMENT PURCHASE	1,125.00	.00	.00	.00
001-45163-815	FURNITURE	.00	.00	.00	488.22
001-45163-820	VEHICLE	.00	.00	.00	.00
001-45163-905	MISCELLANEOUS EXPENSE	.00	.00	.00	.00
001-45163-910	INTERGOVERNMENTAL AGREEMENT	.00	.00	.00	.00
001-45163-990	INTERFUND TRANSFER	10,445.00	10,445.00	10,445.00	10,445.00
001-49197-990	INTERFUND TRANSFER	682,456.17	2,147,603.00	2,157,603.00	728,334.00
Account TypeExpenditure		-10,974,278.00	-9,807,756.22	-11,611,818.99	-9,596,441.00
Fund001 - GENERAL COUNTY		-10,974,278.00	-9,807,756.22	-11,611,818.99	-9,596,441.00
Total:		-10,974,278.00	-9,807,756.22	-11,611,818.99	-9,596,441.00

**Unfunded Requests for
FY2024 Budget**
As of 10/18/23

Unfunded Requests

Request #	Amount Requested	Department	Budget/Line Item	Account Title	Notes	Recurring	Non-Recurring
1	\$ 50,000	Sheriff	001-41121-603	Operating Supplies	eCitations - funding to move from paper copy citations to digital tickets-this will be a State mandate soon		X
2	\$ 12,500	Sheriff	001-41121-603	Operating Supplies	Spillman evidence		X
3	\$ 46,000	Sheriff	038-46179-820	Vehicles	Added expense for the cost of vehicles	X	
4	\$ 15,000	Sheriff	001-41123-401	Salaries - Full Time	With two retirements in 2023 I am requesting funding for training new communication officers		X
5	\$ 1,125	Planning & Development	001-45163-810	Equipment Purchase	1 new laptop for staff use with wireless mouse		X
6	\$ 37,000	Admin - Miscellaneous	001-40112-702	Cost/Fee Study	Cost fee study estimated to be \$75,000 - a portion paid by LATCF Funding		X
7	\$ 150,000	Admin - Sheriff	042-46171-805	Public Safety Building - Fascia & Soffit Repair	Original estimate of \$110,000 - with a \$40,000 buffer		X
\$ 311,625		Total Approved Requests					

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-40101-401	SALARIES - FULL TIME	40,684.80	27,644.25	33,109.44	31,533.00
001-40101-403	SALARIES- PART TIME & TEMP	.00	.00	812.00	.00
001-40101-405	SALARIES -OVERTIME	.00	59.70	.00	773.00
001-40101-411	HEALTH INSURANCE	9,741.60	7,593.88	8,448.00	8,122.00
001-40101-421	SOCIAL SECURITY CONTRIBUTION	2,522.46	1,717.59	2,103.13	2,003.00
001-40101-422	MEDICARE CONTRIBUTION	589.93	401.56	491.86	468.00
001-40101-431	IMRF CONTRIBUTION	2,770.63	1,924.83	2,248.13	2,781.00
001-40101-601	MAINTENANCE SUPPLIES	1,000.00	684.00	1,000.00	1,000.00
001-40101-602	JANITORIAL SUPPLIES	5,348.00	4,921.11	5,348.73	3,524.34
001-40101-603	OPERATING SUPPLIES	250.00	45.00	150.00	150.00
001-40101-606	MINOR EQUIPMENT & SMALL TOOLS	.00	.00	.00	.00
001-40101-701	MAINTENANCE SERVICE	33,003.00	22,349.72	33,003.27	34,954.55
001-40101-702	PROFESSIONAL SERVICE	.00	.00	.00	.00
001-40101-704	TELEPHONE	.00	.00	.00	.00
001-40101-706	PRINTING	.00	.00	.00	.00
001-40101-708	COSTS ASSOC -WATER WORKS BLDG	6,000.00	4,089.52	6,000.00	6,000.00
001-40101-711	UTILITIES	65,030.00	46,516.14	65,030.00	64,903.11
001-40101-712	GARBAGE DISPOSAL	2,112.00	988.50	2,112.00	.00
001-40101-719	OTHER SERVICE CHARGES	.00	.00	.00	.00
001-40101-805	BUILDINGS	.00	.00	.00	.00
001-40101-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
001-40101-890	OTHER IMPROVEMENTS	.00	.00	.00	.00
001-40101-905	MISC EXPENSE	.00	.00	.00	.00
001-40101-990	INTERFUND TRANSFER	.00	.00	.00	.00
Account TypeExpenditure		-169,052.42	-118,935.80	-159,856.56	-156,212.00
Fund001 - GENERAL COUNTY		-169,052.42	-118,935.80	-159,856.56	-156,212.00
Total:		-169,052.42	-118,935.80	-159,856.56	-156,212.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-40102-402	SALARIES-PER DEIM	69,160.00	43,750.00	69,160.00	69,160.00
001-40102-403	SALARIES- PART TIME & TEMP	11,400.00	5,500.00	11,400.00	9,200.00
001-40102-421	SOCIAL SECURITY CONTRIBUTION	4,994.72	2,714.36	4,994.72	4,858.00
001-40102-422	MEDICARE CONTRIBUTION	1,168.12	635.02	1,168.12	1,136.00
001-40102-451	MILEAGE	18,519.00	14,213.44	17,849.00	16,618.00
001-40102-501	EDUCATION & TRAINING	1,500.00	2,790.28	2,790.28	1,500.00
001-40102-502	TRAVEL EXPENSES	500.00	24.50	500.00	500.00
001-40102-503	DUES	1,729.00	1,075.00	1,729.00	1,750.00
001-40102-504	PUBLICATIONS	.00	.00	.00	.00
001-40102-604	COMPUTER SUPPLIES	1,000.00	498.60	1,000.00	1,000.00
001-40102-605	OFFICE SUPPLIES	1,500.00	417.65	1,500.00	1,102.88
001-40102-606	MINOR EQUIPMENT & SMALL TOOLS	.00	.00	.00	.00
001-40102-621	PRINT MATERIALS	.00	.00	.00	.00
001-40102-701	MAINTENANCE SERVICE	1,350.00	848.24	1,350.00	1,775.00
001-40102-702	PROFESSIONAL SERVICE	800.00	250.00	800.00	800.00
001-40102-703	POSTAGE	600.00	82.26	600.00	500.00
001-40102-704	TELEPHONE	450.00	311.04	1,196.97	11,530.74
001-40102-705	PUBLISHING	1,000.00	746.29	746.29	1,019.26
001-40102-706	PRINTING	.00	.00	.00	.00
001-40102-719	OTHER SERVICE CHARGES	150.00	97.41	150.00	100.00
001-40102-810	EQUIPMENT PURCHASE	3,200.00	3,398.31	3,398.31	3,200.00
001-40102-815	FURNITURE	2,000.00	579.99	687.72	397.12
001-40102-905	MISCELLANEOUS EXPENSE	625.00	280.63	425.43	900.00
001-40102-913	EVENTS	.00	.00	.00	.00
001-40102-990	INTERFUND TRANSFER	1,000.00	1,000.00	1,000.00	3,000.00
Account TypeExpenditure		-122,645.84	-79,213.02	-122,445.84	-130,047.00
Fund001 - GENERAL COUNTY		-122,645.84	-79,213.02	-122,445.84	-130,047.00
Total:		-122,645.84	-79,213.02	-122,445.84	-130,047.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-40103-401	SALARIES - FULL TIME	198,910.40	149,126.67	177,340.80	167,455.00
001-40103-403	SALARIES- PART TIME & TEMP	.00	.00	.00	.00
001-40103-411	HEALTH INSURANCE	26,354.00	25,126.92	39,512.00	37,454.00
001-40103-421	SOCIAL SECURITY CONTRIBUTION	12,332.44	9,282.61	10,995.13	10,382.00
001-40103-422	MEDICARE CONTRIBUTION	2,884.20	2,171.04	2,571.44	2,428.00
001-40103-431	IMRF CONTRIBUTION	13,545.80	10,396.79	12,041.44	14,770.00
001-40103-451	MILEAGE	140.00	.00	600.00	444.28
001-40103-501	EDUCATION & TRAINING	550.00	500.00	555.00	554.52
001-40103-502	TRAVEL EXPENSES	610.00	540.82	610.00	585.45
001-40103-503	DUES	1,285.00	520.75	1,225.00	1,225.00
001-40103-601	MAINTENANCE SUPPLIES	5,000.00	.00	.00	.00
001-40103-604	COMPUTER SUPPLIES	250.00	.00	250.00	250.00
001-40103-605	OFFICE SUPPLIES	1,000.00	417.62	1,076.00	1,076.24
001-40103-606	MINOR EQUIPMENT & SMALL TOOLS	100.00	.00	100.00	100.00
001-40103-701	MAINTENANCE SERVICE	1,175.00	848.21	1,175.00	1,298.05
001-40103-702	PROFESSIONAL SERVICE	100.00	.00	100.00	137.50
001-40103-703	POSTAGE	175.00	.00	175.00	175.00
001-40103-704	TELEPHONE	234.65	195.07	728.00	2,401.96
001-40103-705	PUBLISHING	100.00	.00	100.00	100.00
001-40103-706	PRINTING	.00	.00	.00	.00
001-40103-719	OTHER SERVICE CHARGES	100.00	97.36	100.00	100.00
001-40103-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
001-40103-815	FURNITURE	665.00	.00	690.00	.00
001-40103-905	MISCELLANEOUS EXPENSE	.00	4,200.97	5,000.00	.00
001-40103-913	EVENTS	.00	.00	.00	.00
001-40103-990	INTERFUND TRANSFER	1,000.00	.00	.00	1,000.00
Account TypeExpenditure		-266,511.49	-203,424.83	-254,944.81	-241,937.00
Fund001 - GENERAL COUNTY		-266,511.49	-203,424.83	-254,944.81	-241,937.00
Total:		-266,511.49	-203,424.83	-254,944.81	-241,937.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-40104-401	SALARIES - FULL TIME	237,140.40	181,168.13	212,493.28	202,845.00
001-40104-403	SALARIES- PART TIME & TEMP	.00	.00	11,419.21	11,119.00
001-40104-411	HEALTH INSURANCE	57,937.00	44,911.18	50,072.00	47,606.00
001-40104-421	SOCIAL SECURITY CONTRIBUTION	15,105.70	11,437.16	14,285.57	13,669.00
001-40104-422	MEDICARE CONTRIBUTION	3,532.79	2,674.90	3,340.98	3,197.00
001-40104-431	IMRF CONTRIBUTION	16,591.91	12,805.52	14,869.64	19,444.00
001-40104-451	MILEAGE	850.00	158.60	850.00	800.00
001-40104-501	EDUCATION & TRAINING	1,000.00	579.75	1,000.00	730.00
001-40104-502	TRAVEL EXPENSES	800.00	470.61	600.00	671.00
001-40104-503	DUES	300.00	300.00	300.00	300.00
001-40104-604	COMPUTER SUPPLIES	470.95	169.94	350.00	300.00
001-40104-605	OFFICE SUPPLIES	1,500.00	1,016.85	1,500.00	1,500.00
001-40104-606	MINOR EQUIPMENT & SMALL TOOLS	1,000.00	.00	1,000.00	700.00
001-40104-701	CONTRACTUAL MAINTENANCE	750.00	495.77	1,200.00	1,200.00
001-40104-702	PROFESSIONAL SERVICE	34,138.00	20,900.10	21,550.00	20,933.00
001-40104-703	POSTAGE	1,000.00	592.02	700.00	500.00
001-40104-704	TELEPHONE	925.00	765.97	1,295.00	2,681.00
001-40104-810	EQUIPMENT PURCHASE	500.00	.00	500.00	.00
001-40104-990	INTERFUND TRANSFER	1,000.00	.00	1,000.00	1,000.00
Account TypeExpenditure		-374,541.75	-278,446.50	-338,325.68	-329,195.00
Fund001 - GENERAL COUNTY		-374,541.75	-278,446.50	-338,325.68	-329,195.00
Total:		-374,541.75	-278,446.50	-338,325.68	-329,195.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-40105-451	MILEAGE	304.00	106.60	304.00	300.00
001-40105-502	TRAVEL EXPENSES	.00	.00	.00	.00
001-40105-605	OFFICE SUPPLIES	1,000.00	385.08	1,300.00	1,300.00
001-40105-606	MINOR EQUIPMENT & SMALL TOOLS	1,000.00	763.35	1,000.00	1,000.00
001-40105-702	PROFESSIONAL SERVICES	16,000.00	11,615.25	15,500.00	15,100.00
001-40105-703	POSTAGE	1,500.00	483.67	1,700.00	1,700.00
001-40105-705	PUBLISHING	800.00	544.73	800.00	800.00
001-40105-719	OTHER SERVICE CHARGES	.00	.00	.00	.00
001-40105-815	FURNITURE	.00	.00	.00	.00
001-40105-901	CONTINGENCY EXPENSE	.00	.00	.00	.00
Account TypeExpenditure		-20,604.00	-13,898.68	-20,604.00	-20,200.00
Fund001 - GENERAL COUNTY		-20,604.00	-13,898.68	-20,604.00	-20,200.00
Total:		-20,604.00	-13,898.68	-20,604.00	-20,200.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-40106-401	SALARIES - FULL TIME	370,052.40	289,676.12	346,148.92	344,482.00
001-40106-403	SALARIES- PART TIME & TEMP	.00	9,530.32	11,767.74	10,811.00
001-40106-411	HEALTH INSURANCE	93,520.00	59,134.25	88,856.00	92,058.00
001-40106-421	SOCIAL SECURITY CONTRIBUTION	23,346.25	18,642.44	22,593.83	22,431.00
001-40106-422	MEDICARE CONTRIBUTION	5,460.01	4,359.80	5,284.04	5,246.00
001-40106-431	IMRF CONTRIBUTION	25,643.22	20,140.84	23,944.86	31,165.00
001-40106-451	MILEAGE	1,000.00	1,032.20	1,032.20	637.32
001-40106-501	EDUCATION & TRAINING	694.00	434.00	434.00	319.00
001-40106-502	TRAVEL EXPENSES	1,000.00	951.91	1,000.00	750.00
001-40106-503	DUES	540.00	540.00	540.00	540.00
001-40106-504	PUBLICATIONS	419.00	419.00	442.00	420.00
001-40106-601	MAINTENANCE SUPPLIES	.00	.00	.00	.00
001-40106-604	COMPUTER SUPPLIES	575.00	516.96	816.00	816.00
001-40106-605	OFFICE SUPPLIES	13,367.93	3,648.70	13,556.80	13,121.68
001-40106-701	MAINTENANCE SERVICE	2,400.00	2,226.04	2,400.00	2,500.00
001-40106-702	PROFESSIONAL SERVICE	35,772.50	20,730.28	23,385.00	22,635.00
001-40106-703	POSTAGE	6,200.00	4,733.33	6,200.00	6,200.00
001-40106-704	TELEPHONE	3,130.00	2,425.66	2,905.00	2,905.00
001-40106-706	PRINTING	.00	.00	.00	.00
001-40106-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
001-40106-815	FURNITURE	.00	.00	.00	.00
001-40106-990	INTERFUND TRANSFER	5,000.00	5,000.00	5,000.00	5,000.00
Account TypeExpenditure		-588,120.31	-444,141.85	-556,306.39	-562,037.00
Fund001 - GENERAL COUNTY		-588,120.31	-444,141.85	-556,306.39	-562,037.00
Total:		-588,120.31	-444,141.85	-556,306.39	-562,037.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-40107-403	SALARIES- PART TIME & TEMP	45,000.00	20,666.75	30,000.00	37,434.75
001-40107-405	SALARIES - OVERTIME	4,000.00	1,301.79	3,000.00	3,247.35
001-40107-421	SOCIAL SECURITY CONTRIBUTION	248.00	80.72	186.00	186.00
001-40107-422	MEDICARE CONTRIBUTION	58.00	18.88	43.50	44.00
001-40107-431	IMRF CONTRIBUTION	272.40	88.38	203.70	265.00
001-40107-451	MILEAGE	4,000.00	1,359.28	4,000.00	4,000.00
001-40107-603	OPERATING SUPPLIES	30,000.00	16,383.50	25,572.00	35,073.92
001-40107-604	COMPUTER SUPPLIES	.00	.00	.00	.00
001-40107-701	MAINTENANCE SERVICE	35,000.00	28,865.04	35,000.00	35,000.00
001-40107-702	PROFESSIONAL SERVICE	12,500.00	6,000.00	6,000.00	12,150.00
001-40107-703	POSTAGE	25,217.60	12,686.72	25,000.00	16,120.98
001-40107-705	PUBLISHING	6,000.00	3,113.35	5,000.00	6,000.00
001-40107-810	EQUIPMENT PURCHASE	.00	.00	11,340.00	.00
001-40107-990	INTERFUND TRANSFER	.00	.00	.00	.00
Account TypeExpenditure		-162,296.00	-90,564.41	-145,345.20	-149,522.00
Fund001 - GENERAL COUNTY		-162,296.00	-90,564.41	-145,345.20	-149,522.00
Total:		-162,296.00	-90,564.41	-145,345.20	-149,522.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-40108-401	SALARIES - FULL TIME	267,716.80	176,789.34	221,135.20	206,706.00
001-40108-403	SALARIES- PART TIME & TEMP	.00	.00	1,892.76	6,893.00
001-40108-405	SALARIES - OVERTIME	.00	.00	1,012.62	1,013.00
001-40108-411	HEALTH INSURANCE	69,166.00	40,907.44	59,904.00	56,304.00
001-40108-421	SOCIAL SECURITY CONTRIBUTION	16,784.44	10,981.80	14,076.52	13,492.00
001-40108-422	MEDICARE CONTRIBUTION	3,925.39	2,568.35	3,292.09	3,155.00
001-40108-431	IMRF CONTRIBUTION	18,435.81	12,295.83	15,287.54	19,027.00
001-40108-451	MILEAGE	150.00	.00	300.00	300.00
001-40108-501	EDUCATION & TRAINING	3,000.00	1,295.00	3,000.00	3,000.00
001-40108-502	TRAVEL EXPENSES	7,500.00	3,690.45	6,300.00	4,600.00
001-40108-503	DUES	500.00	102.00	470.00	470.00
001-40108-504	PUBLICATIONS	75.00	.00	115.00	200.00
001-40108-604	COMPUTER SUPPLIES	2,000.00	936.16	2,435.00	2,435.00
001-40108-605	OFFICE SUPPLIES	4,500.00	2,370.52	2,490.13	3,580.00
001-40108-621	PRINT MATERIALS	.00	.00	.00	.00
001-40108-701	CONTRACTUAL MAINT	2,000.00	1,332.50	2,000.00	2,050.00
001-40108-702	PROFESSIONAL SERVICE	23,000.00	20,059.61	22,700.00	22,700.00
001-40108-703	POSTAGE	9,000.00	6,546.08	9,000.00	8,443.00
001-40108-704	TELEPHONE	800.00	390.14	856.00	4,250.00
001-40108-705	PUBLISHING	10,000.00	6,692.08	10,000.00	9,277.00
001-40108-706	PRINTING	700.00	609.87	609.87	500.00
001-40108-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
001-40108-901	CONTINGENCY EXPENSE	.00	.00	.00	.00
001-40108-990	INTERFUND TRANSFER	3,460.20	6,408.62	6,408.62	3,910.00
Account TypeExpenditure		-442,713.64	-293,975.79	-383,285.35	-372,305.00
Fund001 - GENERAL COUNTY		-442,713.64	-293,975.79	-383,285.35	-372,305.00
Total:		-442,713.64	-293,975.79	-383,285.35	-372,305.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-40109-403	SALARIES- PART TIME & TEMP	12,000.00	12,000.00	12,000.00	12,000.00
001-40109-421	SOCIAL SECURITY CONTRIBUTION	744.00	744.00	744.00	744.00
001-40109-422	MEDICARE CONTRIBUTION	174.00	174.00	174.00	174.00
001-40109-451	MILEAGE	1,200.00	.00	1,200.00	1,200.00
001-40109-501	EDUCATION & TRAINING	.00	.00	.00	.00
001-40109-502	TRAVEL EXPENSES	.00	.00	.00	.00
001-40109-604	COMPUTER SUPPLIES	.00	.00	.00	.00
001-40109-703	POSTAGE	1,000.00	3.60	850.00	800.00
001-40109-705	PUBLISHING	1,100.00	.00	900.00	900.00
001-40109-706	PRINTING	500.00	.00	200.00	200.00
001-40109-990	INTERFUND TRANSFER	1,248.00	1,898.00	1,898.00	1,849.00
Account TypeExpenditure		-17,966.00	-14,819.60	-17,966.00	-17,867.00
Fund001 - GENERAL COUNTY		-17,966.00	-14,819.60	-17,966.00	-17,867.00
Total:		-17,966.00	-14,819.60	-17,966.00	-17,867.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-40110-401	SALARIES - FULL TIME	291,066.05	166,055.06	245,057.49	196,092.00
001-40110-403	SALARIES- PART TIME & TEMP	.00	.00	.00	.00
001-40110-405	SALARIES OVERTIME	.00	.00	.00	3,565.00
001-40110-411	HEALTH INSURANCE	66,191.84	20,219.31	40,667.20	21,192.00
001-40110-421	SOCIAL SECURITY CONTRIBUTION	18,046.09	10,325.57	15,193.56	12,379.00
001-40110-422	MEDICARE CONTRIBUTION	4,220.46	2,414.83	3,553.33	2,895.00
001-40110-431	IMRF CONTRIBUTION	19,821.60	11,561.10	16,639.40	17,610.00
001-40110-451	MILEAGE	1,200.00	752.44	1,200.00	1,200.00
001-40110-501	EDUCATION & TRAINING	7,500.00	7,117.00	7,500.00	16,000.00
001-40110-502	TRAVEL EXPENSES	250.00	83.14	250.00	250.00
001-40110-503	DUES	.00	.00	.00	.00
001-40110-504	PUBLICATIONS	.00	.00	.00	.00
001-40110-604	COMPUTER SUPPLIES	2,500.00	1,561.75	2,500.00	2,325.00
001-40110-605	OFFICE SUPPLIES	250.00	94.99	250.00	250.00
001-40110-606	MINOR EQUIPMENT & SMALL TOOLS	.00	.00	.00	.00
001-40110-701	MAINTENANCE SERVICE	.00	.00	.00	.00
001-40110-702	PROFESSIONAL SERVICE	18,925.00	15,830.11	16,040.00	6,000.00
001-40110-703	POSTAGE	60.00	.00	60.00	60.00
001-40110-704	TELEPHONE	46,120.00	42,236.32	50,222.00	4,230.00
001-40110-705	PUBLISHING	.00	.00	500.00	.00
001-40110-719	OTHER SERVICE CHARGES	.00	.00	.00	.00
001-40110-810	EQUIPMENT PURCHASE	2,500.00	3,343.99	5,000.00	1,500.00
001-40110-901	CONTINGENCY EXPENSE	500.00	.00	500.00	175.00
001-40110-990	INTERFUND TRANSFER	10,672.88	6,456.59	6,456.59	5,770.00
Account TypeExpenditure		-489,823.92	-288,052.20	-411,589.57	-291,493.00
Fund001 - GENERAL COUNTY		-489,823.92	-288,052.20	-411,589.57	-291,493.00
Total:		-489,823.92	-288,052.20	-411,589.57	-291,493.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-40112-604	COMPUTER SUPPLIES	.00	.00	.00	.00
001-40112-620	ANTICIPATED ST REV STAMPS SOLD.	.00	.00	.00	.00
001-40112-701	CONTRACTUAL MAINTENANCE	.00	.00	.00	.00
001-40112-702	PROFESSIONAL SERVICE	119,315.00	66,579.94	87,259.00	87,259.00
001-40112-703	POSTAGE	11,529.00	8,460.52	5,535.00	5,535.00
001-40112-704	TELEPHONE	.00	.00	.00	.00
001-40112-719	OTHER SERVICE CHARGES	.00	.00	.00	.00
001-40112-721	LIABILITY INSURANCE	.00	.00	.00	.00
001-40112-901	CONTINGENCY	.00	.00	.00	.00
001-40112-903	R R SCH #210 FISH/WILDLIFE 20%	1,800.00	1,315.20	1,800.00	1,800.00
001-40112-905	MISCELLANEOUS EXPENSE	.00	.00	.00	1,050.00
001-40112-909	PHARMACEUTICAL DRUG PICK- UP	.00	.00	.00	.00
001-40112-916	SEX OFFENDER REGISTRATION	.00	.00	1,050.00	.00
001-40112-990	INTERFUND TRANSFER	.00	.00	.00	.00
Account TypeExpenditure		-132,644.00	-76,355.66	-95,644.00	-95,644.00
Fund001 - GENERAL COUNTY		-132,644.00	-76,355.66	-95,644.00	-95,644.00
Total:		-132,644.00	-76,355.66	-95,644.00	-95,644.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-40113-401	SALARIES FULL TIME	58,136.00	43,869.66	52,590.72	50,087.00
001-40113-411	HEALTH INSURANCE	12,177.00	9,489.23	10,560.00	10,152.00
001-40113-421	SOCIAL SECURITY CONTRIBUTION	3,604.43	2,719.92	3,260.62	3,105.00
001-40113-422	MEDICARE CONTRIBUTION	842.97	636.17	762.57	726.00
001-40113-431	RETIREMENT CONTRIBUTION (IMRF)	3,959.06	3,048.08	3,570.91	4,418.00
001-40113-451	AUTOMOBILE MILEAGE	.00	.00	.00	.00
001-40113-501	EDUCATION & TRAINING	1,000.00	.00	1,050.00	750.00
001-40113-502	TRAVEL EXPENSE	500.00	.00	500.00	750.00
001-40113-604	COMPUTER SUPPLIES	500.00	336.16	500.00	500.00
001-40113-605	OFFICE SUPPLIES	500.00	357.41	500.00	500.00
001-40113-701	MAINTENANCE SERVICES	.00	.00	.00	.00
001-40113-702	PROFESSIONAL SERVICE	.00	.00	.00	.00
001-40113-704	TELEPHONE	800.00	650.00	804.00	980.00
001-40113-705	PUBLISHING	.00	.00	.00	.00
001-40113-724	RENTALS	.00	.00	.00	.00
001-40113-905	MISCELLANEOUS	361.18	.00	306.00	300.00
Account TypeExpenditure		-82,380.64	-61,106.63	-74,404.82	-72,268.00
Fund001 - GENERAL COUNTY		-82,380.64	-61,106.63	-74,404.82	-72,268.00
Total:		-82,380.64	-61,106.63	-74,404.82	-72,268.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-41121-401	SALARIES - FULL TIME	1,333,023.03	1,060,461.98	1,277,339.77	1,185,402.00
001-41121-403	SALARIES- PART TIME & TEMP	41,432.92	2,185.00	41,432.92	40,344.00
001-41121-405	SALARIES - OVERTIME	114,334.22	130,385.90	115,423.11	108,890.00
001-41121-407	DEPUTY SHERIFF HOLID	.00	.00	.00	.00
001-41121-408	COVID PAY	.00	30,000.00	30,000.00	.00
001-41121-411	HEALTH INSURANCE	303,299.00	212,063.46	237,616.00	241,052.00
001-41121-421	SOCIAL SECURITY CONTRIBUTION	92,707.99	73,130.44	91,183.14	83,150.00
001-41121-422	MEDICARE CONTRIBUTION	21,681.71	17,103.24	21,325.09	19,374.00
001-41121-431	IMRF CONTRIBUTION	216,877.12	176,727.12	227,234.24	237,892.00
001-41121-441	UNIFORM ALLOWANCE	13,000.00	11,200.51	13,000.00	13,000.00
001-41121-451	MILEAGE	.00	.00	.00	.00
001-41121-488	SALARIES- RIVER PATROL	.00	.00	.00	.00
001-41121-501	EDUCATION & TRAINING	22,500.00	16,679.88	22,500.00	22,500.00
001-41121-502	TRAVEL EXPENSES	9,200.00	9,280.80	9,600.00	14,700.00
001-41121-503	DUES	2,800.00	2,107.00	2,800.00	1,300.00
001-41121-504	PUBLICATIONS	1,000.00	290.00	600.00	1,000.00
001-41121-505	TUITION REIMBURSEMENT	.00	.00	.00	.00
001-41121-601	MAINTENANCE SUPPLIES	.00	.00	.00	.00
001-41121-603	OPERATING SUPPLIES	77,869.00	12,406.96	15,369.00	12,369.00
001-41121-604	COMPUTER SUPPLIES	5,900.00	46,251.43	46,631.00	2,400.00
001-41121-605	OFFICE SUPPLIES	.00	.00	.00	.00
001-41121-606	MINOR EQUIPMENT & SMALL TOOLS	2,500.00	1,014.73	2,500.00	2,500.00
001-41121-611	AUTOMOTIVE FUEL/OIL	120,516.00	75,534.91	120,516.00	75,000.00
001-41121-621	PRINT MATERIALS	.00	.00	.00	.00
001-41121-701	MAINTENANCE SERVICE	32,882.00	31,961.77	32,882.00	39,166.38
001-41121-702	PROFESSIONAL SERVICE	3,000.00	549.00	3,000.00	3,000.00
001-41121-703	POSTAGE	2,400.00	753.21	2,400.00	1,600.00
001-41121-704	TELEPHONE	.00	.00	.00	.00
001-41121-705	PUBLISHING	.00	.00	.00	.00
001-41121-706	PRINTING	2,300.00	1,118.95	2,300.00	2,300.00
001-41121-725	UNION LEGAL SERVICES	4,000.00	125.00	4,000.00	1,015.62
001-41121-810	EQUIPMENT	.00	.00	.00	.00
001-41121-820	VEHICLE	.00	.00	.00	.00
001-41121-901	CONTINGENCY EXPENSE	.00	.00	.00	.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
001-41121-905	MISCELLANEOUS EXPENSE	.00	.00	.00	.00
001-41121-910	INTERGOVERNMENTAL AGREEMENT	.00	.00	.00	.00
001-41121-990	INTERFUND TRANSFER	134,000.00	134,000.00	134,000.00	84,000.00
Account TypeExpenditure		-2,557,222.99	-2,045,331.29	-2,453,652.27	-2,191,955.00
Fund001 - GENERAL COUNTY		-2,557,222.99	-2,045,331.29	-2,453,652.27	-2,191,955.00
Total:		-2,557,222.99	-2,045,331.29	-2,453,652.27	-2,191,955.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-41122-401	SALARIES - FULL TIME	464,420.63	370,014.01	435,450.20	415,541.00
001-41122-403	SALARIES- PART TIME & TEMP	3,813.25	.00	3,813.25	3,813.00
001-41122-405	SALARIES - OVERTIME	78,060.69	37,303.54	78,804.12	72,344.00
001-41122-407	DEPUTY SHERIF HOLIDA	.00	.00	.00	.00
001-41122-408	COVID PAY	.00	10,000.00	10,000.00	.00
001-41122-411	HEALTH INSURANCE	127,103.00	90,778.70	101,416.00	95,458.00
001-41122-421	SOCIAL SECURITY CONTRIBUTION	33,870.26	25,217.86	32,740.19	30,609.00
001-41122-422	MEDICARE CONTRIBUTION	7,921.27	5,897.78	7,656.98	7,159.00
001-41122-431	IMRF CONTRIBUTION	69,434.06	51,359.09	71,537.30	77,965.00
001-41122-441	UNIFORM ALLOWANCE	3,000.00	2,109.70	3,000.00	1,500.00
001-41122-501	EDUCATION & TRAINING	2,000.00	80.00	2,000.00	2,000.00
001-41122-503	DUES	135.00	120.00	135.00	135.00
001-41122-601	MAINTENANCE SUPPLIES	2,000.00	567.08	2,000.00	800.00
001-41122-602	JANITORIAL SUPPLIES	3,500.00	1,987.36	3,500.00	4,000.00
001-41122-603	OPERATING SUPPLIES	5,000.00	4,852.31	5,000.00	2,500.00
001-41122-604	COMPUTER SUPPLIES	.00	.00	.00	.00
001-41122-605	OFFICE SUPPLIES	3,000.00	1,656.48	3,000.00	2,500.00
001-41122-606	MINOR EQUIPMENT & SMALL TOOLS	3,200.00	2,724.77	3,200.00	1,200.00
001-41122-701	MAINTENANCE SERVICE	10,600.00	10,585.91	10,600.00	14,300.00
001-41122-702	PROFESSIONAL SERVICE	37,400.00	29,072.73	37,400.00	45,447.00
001-41122-704	TELEPHONE	.00	.00	.00	.00
001-41122-711	UTILITIES	57,140.00	36,153.12	57,140.00	51,640.00
001-41122-712	GARBAGE DISPOSAL	2,100.00	1,780.07	2,100.00	1,750.00
001-41122-719	OTHER SERVICE CHARGES	84,300.00	42,033.58	84,300.00	68,737.19
001-41122-721	LIABILITY INSURANCE	.00	.00	.00	.00
001-41122-722	GENERAL INSURANCE	7,200.00	2,938.10	7,200.00	7,200.00
001-41122-725	UNION LEGAL SERVICES	1,995.00	.00	1,995.00	557.81
001-41122-810	EQUIPMENT PURCHASE	3,951.00	93.98	3,951.00	20,303.00
001-41122-901	CONTINGENCY EXPENSE	.00	.00	.00	.00
001-41122-990	INTERFUND TRANSFER	.00	.00	.00	.00
Account TypeExpenditure		-1,011,144.16	-727,326.17	-967,939.04	-927,459.00
Fund001 - GENERAL COUNTY		-1,011,144.16	-727,326.17	-967,939.04	-927,459.00
Total:		-1,011,144.16	-727,326.17	-967,939.04	-927,459.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-41123-401	SALARIES - FULL TIME	585,090.25	424,477.71	497,247.44	473,841.00
001-41123-402	SALARIES-PER DEIM	.00	.00	.00	.00
001-41123-403	SALARIES- PART TIME & TEMP	10,441.82	2,701.00	10,441.82	10,167.00
001-41123-405	SALARIES - OVERTIME	103,051.44	79,869.63	104,032.88	98,144.00
001-41123-407	COMM OFCR HOLIDAY PA	.00	.00	.00	.00
001-41123-408	COVID PAY	.00	18,000.00	16,000.00	.00
001-41123-411	HEALTH INSURANCE	118,926.00	67,817.53	101,416.00	80,008.00
001-41123-421	SOCIAL SECURITY CONTRIBUTION	43,312.18	32,512.88	38,918.77	36,093.00
001-41123-422	MEDICARE CONTRIBUTION	10,129.46	7,603.89	9,101.97	8,441.00
001-41123-431	IMRF CONTRIBUTION	80,090.30	60,333.24	70,208.11	77,285.00
001-41123-441	UNIFORM ALLOWANCE	.00	.00	.00	.00
001-41123-501	EDUCATION & TRAINING	2,500.00	500.00	2,500.00	2,500.00
001-41123-504	PUBLICATIONS	.00	.00	.00	.00
001-41123-603	OPERATING SUPPLIES	.00	.00	.00	.00
001-41123-604	COMPUTER SUPPLIES	3,000.00	1,328.79	3,000.00	1,000.00
001-41123-605	OFFICE SUPPLIES	.00	.00	.00	.00
001-41123-606	MINOR EQUIPMENT & SMALL TOOLS	.00	.00	.00	.00
001-41123-701	MAINTENANCE SERVICE	99,326.75	57,046.24	94,597.00	94,597.00
001-41123-704	TELEPHONE	38,700.00	10,426.41	38,700.00	50,308.00
001-41123-711	UTILITIES	.00	.00	.00	.00
001-41123-719	OTHER SERVICE CHARGES	10,000.00	3,884.36	10,000.00	10,000.00
001-41123-725	UNION LEGAL SERVICES	4,500.00	.00	4,500.00	4,500.00
001-41123-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
001-41123-901	CONTINGENCY EXPENSE	.00	.00	.00	.00
001-41123-990	INTERFUND TRANSFER	5,000.00	5,000.00	5,000.00	5,000.00
Account TypeExpenditure		-1,114,068.20	-771,501.68	-1,005,663.99	-951,884.00
Fund001 - GENERAL COUNTY		-1,114,068.20	-771,501.68	-1,005,663.99	-951,884.00
Total:		-1,114,068.20	-771,501.68	-1,005,663.99	-951,884.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-41124-401	SALARIES - FULL TIME	161,441.28	78,443.15	128,672.13	128,648.00
001-41124-403	SALARIES- PART TIME & TEMP	2,540.84	21,620.90	2,540.84	2,474.00
001-41124-405	SALARIES - OVERTIME	3,598.46	4,205.90	3,632.73	3,427.00
001-41124-408	COVID PAY	.00	4,000.00	4,000.00	.00
001-41124-411	HEALTH INSURANCE	64,218.00	34,844.34	55,176.00	44,452.00
001-41124-421	SOCIAL SECURITY CONTRIBUTION	10,390.00	7,832.56	8,608.43	8,342.00
001-41124-422	MEDICARE CONTRIBUTION	2,429.92	1,831.53	2,013.26	1,951.00
001-41124-431	IMRF CONTRIBUTION	24,607.42	15,442.99	21,688.29	24,143.00
001-41124-441	UNIFORM ALLOWANCE	610.00	631.13	1,110.00	960.00
001-41124-501	EDUCATION & TRAINING	500.00	500.00	500.00	500.00
001-41124-601	MAINTENANCE SUPPLIES	.00	.00	.00	.00
001-41124-606	MINOR EQUIPMENT & SMALL TOOLS	1,340.00	.00	1,340.00	1,000.00
001-41124-701	CONTRACTUAL MAINTENANCE	3,000.00	.00	3,000.00	3,000.00
001-41124-704	TELEPHONE	.00	.00	.00	.00
001-41124-725	UNION LEGAL SERVICES	4,005.00	.00	4,005.00	4,005.00
001-41124-810	EQUIPMENT PURCHASE	1,000.00	526.99	1,000.00	1,000.00
001-41124-901	CONTINGENCY EXPENSE	.00	.00	.00	.00
001-41124-905	MISCELLANEOUS EXPENSE	6,881.00	6,005.65	6,381.00	6,531.00
Account TypeExpenditure		-286,561.92	-175,885.14	-243,667.68	-230,433.00
Fund001 - GENERAL COUNTY		-286,561.92	-175,885.14	-243,667.68	-230,433.00
Total:		-286,561.92	-175,885.14	-243,667.68	-230,433.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-41125-401	SALARIES - FULL TIME	.00	.00	.00	.00
001-41125-403	SALARIES- PART TIME & TEMP	29,890.00	24,294.26	26,590.41	26,611.00
001-41125-405	SALARIES -OVERTIME	.00	.00	2,946.30	2,882.00
001-41125-421	SOCIAL SECURITY CONTRIBUTION	1,853.18	1,506.25	1,831.28	1,828.00
001-41125-422	MEDICARE CONTRIBUTION	433.41	352.26	428.28	428.00
001-41125-431	IMRF CONTRIBUTION	2,035.51	1,680.63	.00	.00
001-41125-441	UNIFORM ALLOWANCE	300.00	.00	300.00	.00
001-41125-451	MILEAGE	75.00	.00	75.00	75.00
001-41125-501	EDUCATION & TRAINING	600.00	.00	600.00	600.00
001-41125-502	TRAVEL EXPENSES	700.00	.00	700.00	700.00
001-41125-503	DUES	100.00	.00	100.00	100.00
001-41125-601	MAINTENANCE SUPPLIES	3,000.00	.00	3,000.00	6,183.32
001-41125-603	OPERATING SUPPLIES	1,700.00	995.68	1,700.00	700.00
001-41125-604	COMPUTER SUPPLIES	6,000.00	2,345.05	6,000.00	434.20
001-41125-605	OFFICE SUPPLIES	480.00	.00	500.00	433.08
001-41125-606	MINOR EQUIPMENT & SMALL TOOLS	2,000.00	.00	2,000.00	300.00
001-41125-611	AUTOMOTIVE FUEL/OIL	1,800.00	911.46	1,800.00	1,800.00
001-41125-701	MAINTENANCE SERVICE	3,500.00	378.47	4,756.98	1,788.33
001-41125-702	PROFESSIONAL SERVICE	100.00	.00	100.00	100.00
001-41125-703	POSTAGE	63.00	.00	45.00	45.00
001-41125-704	TELEPHONE	2,400.00	2,056.06	2,400.00	2,916.92
001-41125-705	PUBLISHING	50.00	.00	50.00	50.00
001-41125-711	UTILITIES	3,200.00	2,563.38	3,200.00	3,399.15
001-41125-719	OTHER SERVICES CHARGES	15,300.00	15,300.00	17,543.02	15,300.00
001-41125-724	RENTALS	6,600.00	6,015.13	6,600.00	6,600.00
001-41125-810	EQUIPMENT PURCHASE	.00	.00	15,000.00	.00
001-41125-920	UNBUDGETED GRANT EXPENSE	1,000.00	.00	2,000.00	2,000.00
001-41125-990	INTERFUND TRANSFER	500.00	500.00	500.00	500.00
Account TypeExpenditure		-83,680.10	-58,898.63	-100,766.27	-75,774.00
Fund001 - GENERAL COUNTY		-83,680.10	-58,898.63	-100,766.27	-75,774.00
Total:		-83,680.10	-58,898.63	-100,766.27	-75,774.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-41126-501	EDUCATION & TRAINING	.00	.00	.00	.00
001-41126-502	TRAVEL EXPENSES	500.00	101.70	500.00	500.00
001-41126-503	DUES	250.00	.00	250.00	250.00
001-41126-504	PUBLICATIONS	.00	.00	.00	.00
001-41126-605	OFFICE SUPPLIES	250.00	.00	250.00	250.00
001-41126-702	PROFESSIONAL SERVICE	2,080.00	530.35	2,000.00	2,000.00
001-41126-705	PUBLISHING	1,000.00	970.16	1,000.00	1,000.00
Account TypeExpenditure		-4,080.00	-1,602.21	-4,000.00	-4,000.00
Fund001 - GENERAL COUNTY		-4,080.00	-1,602.21	-4,000.00	-4,000.00
Total:		-4,080.00	-1,602.21	-4,000.00	-4,000.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-41127-401	SALARIES - FULL TIME	21,499.00	18,464.63	20,873.00	20,265.00
001-41127-403	SALARIES- PART TIME & TEMP	3,766.01	2,580.00	3,850.35	3,766.00
001-41127-411	HEALTH INSURANCE	2,000.00	2,000.00	2,000.00	1,700.00
001-41127-421	SOCIAL SECURITY CONTRIBUTION	1,918.94	1,671.71	1,880.13	1,842.00
001-41127-422	MEDICARE CONTRIBUTION	448.99	390.98	439.91	431.00
001-41127-431	IMRF CONTRIBUTION	1,906.73	1,900.09	1,858.63	2,361.00
001-41127-451	MILEAGE	1,800.00	959.30	1,800.00	1,598.00
001-41127-501	EDUCATION & TRAINING	819.00	.00	500.00	.00
001-41127-502	TRAVEL EXPENSES	819.00	.00	500.00	.00
001-41127-503	DUES	350.00	350.00	350.00	.00
001-41127-603	OPERATING SUPPLIES	.00	.00	.00	.00
001-41127-605	OFFICE SUPPLIES	.00	.00	.00	.00
001-41127-702	PROFESSIONAL SERVICE	18,032.33	10,755.00	18,670.00	21,120.00
001-41127-703	POSTAGE	.00	.00	.00	.00
001-41127-704	TELEPHONE	.00	.00	.00	.00
001-41127-719	OTHER SERVICE CHARGES	.00	.00	.00	.00
001-41127-724	RENTALS	2,500.00	450.00	2,500.00	1,125.00
001-41127-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
001-41127-905	MISCELLANEOUS EXPENSE	.00	.00	.00	.00
001-41127-990	INTERFUND TRANSFER	.00	.00	.00	.00
Account TypeExpenditure		-55,860.00	-39,521.71	-55,222.02	-54,208.00
Fund001 - GENERAL COUNTY		-55,860.00	-39,521.71	-55,222.02	-54,208.00
Total:		-55,860.00	-39,521.71	-55,222.02	-54,208.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-42131-401	SALARIES - FULL TIME	74,466.54	64,147.00	72,513.94	70,402.00
001-42131-403	SALARIES- PART TIME & TEMP	49,049.52	42,233.98	47,756.95	46,366.00
001-42131-411	HEALTH INSURANCE	.00	.00	.00	.00
001-42131-421	SOCIAL SECURITY CONTRIBUTION	7,658.00	6,595.71	7,456.79	7,240.00
001-42131-422	MEDICARE CONTRIBUTION	1,790.98	1,542.61	1,743.93	1,693.00
001-42131-431	IMRF CONTRIBUTION	8,411.44	7,504.85	8,166.39	10,299.00
001-42131-451	MILEAGE	1,000.00	.00	.00	.00
001-42131-501	EDUCATION & TRAINING	1,500.00	1,220.90	1,500.00	2,000.00
001-42131-502	TRAVEL EXPENSES	1,500.00	.00	1,500.00	1,000.00
001-42131-503	DUES	1,250.00	1,170.49	1,500.00	1,500.00
001-42131-603	OPERATING SUPPLIES	.00	.00	.00	.00
001-42131-604	COMPUTER SUPPLIES	2,000.00	1,296.57	1,500.00	1,500.00
001-42131-605	OFFICE SUPPLIES	3,000.00	1,879.45	2,000.00	4,500.00
001-42131-621	PRINT MATERIALS	500.00	577.41	1,000.00	2,000.00
001-42131-702	PROFESSIONAL SERVICE	21,653.52	5,279.02	21,000.00	24,000.00
001-42131-703	POSTAGE	100.00	98.76	100.00	175.00
001-42131-704	TELEPHONE	10,000.00	6,738.46	9,925.00	12,000.00
001-42131-719	OTHER SERVICE CHARGES	18,000.00	11,296.05	17,978.00	12,539.00
001-42131-810	EQUIPMENT PURCHASE	5,000.00	1,784.33	7,500.00	5,000.00
001-42131-905	MISCELLANEOUS EXPENSE	.00	.00	.00	.00
001-42131-910	INTERGOVERNMENTAL AGREEMENT	2,000.00	.00	2,000.00	2,000.00
Account TypeExpenditure		-208,880.00	-153,365.59	-205,141.00	-204,214.00
Fund001 - GENERAL COUNTY		-208,880.00	-153,365.59	-205,141.00	-204,214.00
Total:		-208,880.00	-153,365.59	-205,141.00	-204,214.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-42132-401	SALARIES - FULL TIME	331,182.12	260,971.54	314,057.59	291,697.00
001-42132-411	HEALTH INSURANCE	80,395.00	51,408.30	53,344.00	58,004.00
001-42132-421	SOCIAL SECURITY CONTRIBUTION	20,607.69	15,875.25	19,471.57	18,085.00
001-42132-422	MEDICARE CONTRIBUTION	4,819.54	3,712.73	4,553.84	4,230.00
001-42132-431	IMRF CONTRIBUTION	22,635.22	17,793.55	21,324.51	25,728.00
001-42132-451	MILEAGE	5,500.00	5,484.13	5,500.00	5,500.00
001-42132-501	EDUCATION & TRAINING	.00	.00	.00	.00
001-42132-502	TRAVEL EXPENSES	.00	.00	.00	.00
001-42132-503	DUES	.00	.00	.00	.00
001-42132-604	COMPUTER SUPPLIES	.00	.00	.00	.00
001-42132-605	OFFICE SUPPLIES	5,000.00	3,582.27	5,000.00	5,000.00
001-42132-702	PROFESSIONAL SERVICE	.00	.00	.00	.00
001-42132-703	POSTAGE	1,000.00	80.67	1,000.00	1,000.00
001-42132-704	TELEPHONE	2,322.00	429.22	1,833.00	2,930.00
001-42132-719	OTHER SERVICE CHARGES	10,000.00	.00	10,000.00	10,000.00
Account TypeExpenditure		-483,461.57	-359,337.66	-436,084.51	-422,174.00
Fund001 - GENERAL COUNTY		-483,461.57	-359,337.66	-436,084.51	-422,174.00
Total:		-483,461.57	-359,337.66	-436,084.51	-422,174.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-42133-401	SALARIES - FULL TIME	314,350.00	214,221.11	278,064.08	268,050.00
001-42133-411	HEALTH INSURANCE	90,572.00	24,811.79	62,632.00	59,458.00
001-42133-421	SOCIAL SECURITY CONTRIBUTION	19,892.70	13,815.41	17,971.57	17,022.00
001-42133-422	MEDICARE CONTRIBUTION	4,652.33	3,231.06	4,203.03	3,981.00
001-42133-431	IMRF CONTRIBUTION	21,849.89	15,505.63	19,681.77	24,215.00
001-42133-451	MILEAGE	.00	.00	.00	.00
001-42133-502	TRAVEL EXPENSES	.00	.00	.00	.00
001-42133-604	COMPUTER SUPPLIES	.00	.00	.00	.00
001-42133-605	OFFICE SUPPLIES	8,390.72	2,267.01	6,897.24	6,762.00
001-42133-702	PROFESSIONAL SERVICE	4,080.00	343.04	4,080.00	4,000.00
001-42133-703	POSTAGE	6,520.86	2,480.12	6,520.86	6,393.00
001-42133-704	TELEPHONE	1,550.00	464.01	3,042.54	4,777.00
001-42133-706	PRINTING	.00	.00	.00	.00
001-42133-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
Account TypeExpenditure		-471,858.50	-277,139.18	-403,093.09	-394,658.00
Fund001 - GENERAL COUNTY		-471,858.50	-277,139.18	-403,093.09	-394,658.00
Total:		-471,858.50	-277,139.18	-403,093.09	-394,658.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-42134-401	SALARIES - FULL TIME	465,137.47	352,996.08	416,856.98	399,656.00
001-42134-403	SALARIES- PART TIME & TEMP	19,000.00	.00	19,000.00	14,020.00
001-42134-406	SALARIES- GRANTS	22,000.00	16,424.84	19,100.00	19,100.00
001-42134-411	HEALTH INSURANCE	62,885.00	49,446.15	54,800.00	52,460.00
001-42134-421	SOCIAL SECURITY CONTRIBUTION	31,380.52	22,859.32	28,207.33	26,859.00
001-42134-422	MEDICARE CONTRIBUTION	7,338.99	5,346.48	6,596.88	6,282.00
001-42134-431	IMRF CONTRIBUTION	33,174.06	25,613.20	29,601.48	36,934.00
001-42134-501	EDUCATION & TRAINING	1,575.00	281.22	1,600.00	1,500.00
001-42134-502	TRAVEL EXPENSES	4,781.00	985.85	2,250.00	1,626.00
001-42134-503	DUES	1,625.00	1,571.00	1,625.00	1,625.00
001-42134-604	COMPUTER SUPPLIES	1,000.00	944.08	1,000.00	1,050.00
001-42134-605	OFFICE SUPPLIES	2,450.00	1,652.97	2,500.00	2,500.00
001-42134-621	PRINT MATERIALS	400.00	342.00	400.00	500.00
001-42134-701	CONTRACTUAL MAINTENANCE	1,200.00	802.49	1,200.00	1,200.00
001-42134-702	PROFESSIONAL SERVICE	10,000.00	7,385.00	10,000.00	8,000.00
001-42134-703	POSTAGE	525.00	282.13	550.00	650.00
001-42134-704	TELEPHONE	4,450.00	3,144.11	4,282.00	5,600.00
001-42134-705	PUBLISHING	.00	.00	.00	.00
001-42134-706	PRINTING	.00	.00	.00	.00
001-42134-719	OTHER SERVICE CHARGES	14,010.00	5,798.28	14,010.00	14,010.00
001-42134-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
001-42134-815	FURNITURE	.00	.00	.00	.00
001-42134-990	INTERFUND TRANSFER	2,500.00	5,000.00	5,000.00	5,000.00
Account TypeExpenditure		-685,432.04	-500,875.20	-618,579.67	-598,572.00
Fund001 - GENERAL COUNTY		-685,432.04	-500,875.20	-618,579.67	-598,572.00
Total:		-685,432.04	-500,875.20	-618,579.67	-598,572.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-44157-905	MISCELLANEOUS EXPENSE	33,603.00	17,300.00	33,603.00	33,303.00
001-44157-910	INTERGOVERNMENTAL AGREEMENT	.00	.00	.00	.00
001-44157-990	INTERFUND TRANSFER	.00	.00	.00	.00
Account TypeExpenditure		-33,603.00	-17,300.00	-33,603.00	-33,303.00
Fund001 - GENERAL COUNTY		-33,603.00	-17,300.00	-33,603.00	-33,303.00
Total:		-33,603.00	-17,300.00	-33,603.00	-33,303.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-44159-724	RENTALS	5,537.47	4,149.13	5,536.49	5,498.00
001-44159-910	INTERGOVERNMENTAL AGREEMENT	39,808.80	30,058.17	39,801.75	39,525.00
Account TypeExpenditure		-45,346.27	-34,207.30	-45,338.24	-45,023.00
Fund001 - GENERAL COUNTY		-45,346.27	-34,207.30	-45,338.24	-45,023.00
Total:		-45,346.27	-34,207.30	-45,338.24	-45,023.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-45162-401	SALARIES - FULL TIME	22,890.40	15,929.17	19,099.08	18,190.00
001-45162-411	HEALTH INSURANCE	10,703.00	8,221.85	1,000.00	850.00
001-45162-421	SOCIAL SECURITY CONTRIBUTION	1,419.20	424.26	1,184.14	1,128.00
001-45162-422	MEDICARE CONTRIBUTION	331.91	99.25	276.94	264.00
001-45162-431	IMRF CONTRIBUTION	1,558.84	476.41	1,296.83	1,604.00
001-45162-451	MILEAGE	.00	.00	.00	.00
001-45162-501	EDUCATION & TRAINING	.00	.00	.00	.00
001-45162-502	TRAVEL EXPENSES	.00	.00	.00	.00
001-45162-503	DUES	.00	.00	.00	.00
001-45162-504	PUBLICATIONS	.00	.00	.00	.00
001-45162-604	COMPUTER SUPPLIES	.00	.00	.00	.00
001-45162-605	OFFICE SUPPLIES	.00	.00	.00	.00
001-45162-606	MINOR EQUIPMENT & SMALL TOOLS	.00	.00	.00	.00
001-45162-621	PRINT MATERIALS	.00	.00	.00	.00
001-45162-702	PROFESSIONAL FEES	.00	.00	.00	.00
001-45162-704	TELEPHONE	.00	.00	.00	.00
001-45162-706	PRINTING	.00	.00	.00	.00
001-45162-719	OTHER SERVICE CHARGES	.00	.00	.00	.00
001-45162-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
001-45162-910	INTERGOVERNMENTAL AGREEMENT	.00	.00	.00	.00
001-45162-990	INTERFUND TRANSFER	.00	.00	.00	.00
Account TypeExpenditure		-36,903.35	-25,150.94	-22,856.99	-22,036.00
Fund001 - GENERAL COUNTY		-36,903.35	-25,150.94	-22,856.99	-22,036.00
Total:		-36,903.35	-25,150.94	-22,856.99	-22,036.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-45163-401	SALARIES - FULL TIME	203,767.20	149,403.16	179,077.08	173,712.00
001-45163-402	SALARIES-PER DEIM	3,000.00	2,520.00	3,000.00	3,000.00
001-45163-403	SALARIES- PART TIME & TEMP	.00	.00	4,229.19	4,229.00
001-45163-405	SALARIES -OVERTIME	.00	.00	557.66	558.00
001-45163-411	HEALTH INSURANCE	65,692.00	36,154.36	23,392.00	21,400.00
001-45163-421	SOCIAL SECURITY CONTRIBUTION	12,633.57	9,379.78	11,399.56	11,067.00
001-45163-422	MEDICARE CONTRIBUTION	2,954.62	2,193.46	2,666.03	2,588.00
001-45163-431	IMRF CONTRIBUTION	13,876.55	10,516.46	12,197.20	15,371.00
001-45163-451	MILEAGE	4,980.00	5,064.50	5,250.00	5,100.00
001-45163-501	EDUCATION & TRAINING	930.00	302.03	1,200.00	1,000.00
001-45163-502	TRAVEL EXPENSES	900.00	40.16	1,015.99	672.37
001-45163-503	DUES	776.00	751.00	760.00	300.00
001-45163-504	PUBLICATIONS	.00	.00	.00	.00
001-45163-601	MAINTENANCE SUPPLIES	2,460.00	2,078.00	2,078.00	1,286.43
001-45163-603	OPERATING SUPPLIES	.00	.00	.00	.00
001-45163-604	COMPUTER SUPPLIES	.00	.00	71.81	112.03
001-45163-605	OFFICE SUPPLIES	1,500.00	1,149.55	1,149.55	948.84
001-45163-606	MINOR EQUIPMENT & SMALL TOOLS	70.28	.00	100.00	100.00
001-45163-611	AUTOMOTIVE FUEL/OIL	2,750.00	2,213.45	2,750.00	2,712.41
001-45163-621	PRINT MATERIALS	300.00	.00	.00	110.63
001-45163-701	MAINTENANCE SERVICE	4,000.00	2,917.00	4,414.33	4,614.54
001-45163-702	PROFESSIONAL FEES	.00	.00	.00	.00
001-45163-703	POSTAGE	3,030.00	2,650.12	2,650.12	3,146.06
001-45163-704	TELEPHONE	4,920.00	3,826.13	4,514.00	5,500.00
001-45163-705	PUBLISHING	2,460.00	2,443.10	2,897.79	3,247.24
001-45163-706	PRINTING	250.00	.00	342.78	394.26
001-45163-719	OTHER SERVICE CHARGES	1,600.00	1,731.91	1,731.91	1,583.97
001-45163-805	BUILDINGS	.00	.00	.00	.00
001-45163-810	EQUIPMENT PURCHASE	1,125.00	.00	.00	.00
001-45163-815	FURNITURE	.00	.00	.00	488.22
001-45163-820	VEHICLE	.00	.00	.00	.00
001-45163-905	MISCELLANEOUS EXPENSE	.00	.00	.00	.00
001-45163-910	INTERGOVERNMENTAL AGREEMENT	.00	.00	.00	.00
001-45163-990	INTERFUND TRANSFER	10,445.00	10,445.00	10,445.00	10,445.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Account TypeExpenditure		-344,420.22	-245,779.17	-277,890.00	-273,687.00
Fund001 - GENERAL COUNTY		-344,420.22	-245,779.17	-277,890.00	-273,687.00
Total:		-344,420.22	-245,779.17	-277,890.00	-273,687.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund001 - GENERAL COUNTY					
Account TypeExpenditure					
001-49197-990	INTERFUND TRANSFER	682,456.17	2,147,603.00	2,157,603.00	728,334.00
Account TypeExpenditure		-682,456.17	-2,147,603.00	-2,157,603.00	-728,334.00
Fund001 - GENERAL COUNTY		-682,456.17	-2,147,603.00	-2,157,603.00	-728,334.00
Total:		-682,456.17	-2,147,603.00	-2,157,603.00	-728,334.00

Jo Daviess County, IL
Annual Budget
FY2024

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 FY2024 an estimated 6 months of operating expense is required to be retained in this fund. Therefore \$994,839 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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund002 - COUNTY HIGHWAY FUND					
Account TypeRevenue					
002-31110	PROPERTY TAX	1,203,689.22	959,770.00	1,203,650.00	1,203,591.00
002-32315	PERMITS	2,000.00	800.00	4,000.00	2,000.00
002-34410	SALES TAX	130,000.00	134,102.53	134,265.00	.00
002-34733	IEMA GRANT	.00	.00	.00	.00
002-34936	FEMA REIMBURSEMENT	.00	.00	.00	.00
002-36703	COUNTY MAP SALES	.00	.00	.00	.00
002-38110	INTEREST EARNED	10,000.00	8,513.00	2,000.00	4,000.00
002-38112	CD INTEREST	1,000.00	823.56	1,500.00	7,000.00
002-38120	COLLECTOR ACCOUNT INTEREST	.00	.00	.00	.00
002-38123	FUEL REIMBURSEMENT	.00	.00	.00	.00
002-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
002-38157	WORKERS COMP PROCEEDS	.00	.00	.00	.00
002-38158	REIMB FR RAILROADS	.00	.00	.00	.00
002-38217	INSURANCE SETTLEMENT PAYMENT	500.00	.00	500.00	2,000.00
002-38713	PROCEEDS FROM SALE	.00	.00	.00	.00
002-38910	MISC INCOME	30,000.00	38,171.06	30,000.00	23,000.00
002-39116	PROCEEDS FROM SALE OF PROPERTY	.00	5,000.00	.00	.00
002-39120	REIMB FROM TOWNSHIPS	25,000.00	28,900.74	25,000.00	20,000.00
002-39917	TR IN FROM MFT	70,000.00	.00	70,000.00	70,000.00
002-39922	TR IN FR GENERAL FUND	7,045.00	7,045.00	7,045.00	7,045.00
002-39923	TR IN FR CO HIGHWAY	.00	.00	.00	.00
002-39929	TR IN FR CAPT INVESTMENTS	.00	.00	.00	.00
002-39930	TR IN FR TOWNSHIP MFT	75,000.00	70,000.00	75,000.00	70,000.00
002-39944	TR IN FR COUNTY BRIDGE	50,000.00	.00	50,000.00	50,000.00
002-39946	FROM GF FOR ANIMAL CONTROL	.00	.00	.00	.00
002-39948	TR IN FR CONTINGENCY	.00	.00	.00	.00
002-39975	TR IN FR G/C- EMA RENT/UTILITY	.00	.00	.00	.00
002-39976	TR IN FR FEDERAL AID MATCHING	100,000.00	.00	100,000.00	100,000.00
Account TypeRevenue		1,704,234.22	1,253,125.89	1,702,960.00	1,558,636.00
Account TypeExpenditure					
002-43141-401	SALARIES - FULL TIME	719,888.52	552,978.83	682,616.48	671,565.00
002-43141-403	SALARIES- PART TIME & TEMP	23,830.51	31,510.33	33,830.51	23,788.50
002-43141-405	SALARIES - OVERTIME	55,514.00	45,583.44	55,622.32	55,622.00
002-43141-411	HEALTH INSURANCE	184,527.40	140,010.98	167,264.00	158,060.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
002-43141-421	SOCIAL SECURITY CONTRIBUTION	49,552.45	38,115.84	47,248.30	46,563.00
002-43141-422	MEDICARE CONTRIBUTION	11,588.88	8,914.67	11,050.00	10,890.00
002-43141-431	RETIREMENT CONTRIBUTION	52,804.91	39,679.13	50,126.41	64,138.00
002-43141-441	UNIFORM ALLOWANCE	9,600.00	10,100.00	10,100.00	9,600.00
002-43141-451	MILEAGE	100.00	.00	.00	42.50
002-43141-501	EDUCATION & TRAINING	2,000.00	422.95	2,000.00	2,805.00
002-43141-502	TRAVEL EXPENSES	2,000.00	1,301.33	2,000.00	2,000.00
002-43141-503	DUES	950.00	896.83	950.00	903.16
002-43141-504	PUBLICATIONS	.00	.00	.00	.00
002-43141-601	MAINTENANCE SUPPLIES	150,000.00	114,599.31	140,000.00	125,000.00
002-43141-602	JANITORIAL SUPPLIES	2,000.00	1,684.34	2,000.00	2,450.00
002-43141-603	OPERATING SUPPLIES	60,000.00	49,801.25	55,000.00	59,265.40
002-43141-604	COMPUTER SUPPLIES	4,000.00	1,497.92	4,000.00	4,600.00
002-43141-605	OFFICE SUPPLIES	3,000.00	3,319.57	3,500.00	2,693.44
002-43141-606	MINOR EQUIPMENT & SMALL TOOLS	6,000.00	4,975.58	5,000.00	5,000.00
002-43141-611	AUTOMOTIVE FUEL/OIL	175,000.00	134,453.61	175,000.00	140,000.00
002-43141-621	PRINT MATERIALS	500.00	484.15	500.00	500.00
002-43141-701	MAINTENANCE SERVICE	50,000.00	45,853.85	50,000.00	45,000.00
002-43141-702	PROFESSIONAL SERVICE	20,000.00	14,348.16	20,000.00	21,100.00
002-43141-703	POSTAGE	5,000.00	340.91	5,000.00	5,000.00
002-43141-704	TELEPHONE	11,000.00	7,914.29	9,278.00	12,050.00
002-43141-705	PUBLISHING	2,000.00	1,380.69	1,700.00	1,650.00
002-43141-706	PRINTING	.00	.00	.00	.00
002-43141-711	UTILITIES	50,000.00	31,811.44	45,000.00	46,300.00
002-43141-712	GARBAGE DISPOSAL	1,700.00	1,328.00	1,600.00	1,600.00
002-43141-721	LIABILITY INSURANCE	.00	.00	.00	.00
002-43141-724	RENTALS	4,000.00	528.94	4,000.00	6,830.00
002-43141-801	LAND	.00	.00	.00	.00
002-43141-805	BUILDINGS	.00	.00	.00	.00
002-43141-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
002-43141-815	FURNITURE	.00	.00	.00	.00
002-43141-820	VEHICLE	.00	.00	.00	.00
002-43141-890	OTHER IMPROVEMENTS	.00	.00	.00	.00
002-43141-901	CONTINGENCY	50,000.00	.00	39,000.00	.00
002-43141-905	MISCELLANEOUS EXPENSE	.00	.00	.00	.00
002-43141-990	INTERFUND TRANSFER	283,122.00	283,122.00	283,122.00	282,683.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Account Type	Expenditure	-1,989,678.67	-1,566,958.34	-1,906,508.02	-1,807,699.00
Fund002 - COUNTY HIGHWAY FUND		-285,444.45	-313,832.45	-203,548.02	-249,063.00
Total:		-285,444.45	-313,832.45	-203,548.02	-249,063.00

Jo Daviess County, IL
Annual Budget
FY2024

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 FY2024, an estimated four (4) months of operating expense is required to be retained in this fund. Therefore \$393,163 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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund003 - PUBLIC HEALTH FUND					
Account TypeRevenue					
003-31110	PROPERTY TAX	347,686.23	277,232.15	347,651.00	347,586.00
003-34711	HEALTH PROTECTION GR	100,000.00	.00	66,611.00	64,921.00
003-34712	COMPUTER GRANT	.00	.00	.00	.00
003-34713	POTABLE WATER GRANT	900.00	662.50	850.00	850.00
003-34714	TANNING FACILITY GRANT	100.00	.00	400.00	400.00
003-34715	HEALTH PROMOTION	.00	.00	.00	.00
003-34716	IL TOBACCO FREE GRANT	7,500.00	.00	.00	.00
003-34717	VISION/HEARING GRANT	.00	.00	.00	.00
003-34718	SCHOOL CONTRACTS	.00	.00	.00	.00
003-34719	IDPH CASE MANAGEMENT	.00	.00	.00	.00
003-34720	IDPA CASE MANAGEMENT	.00	.00	.00	.00
003-34722	WELL WOMAN PROGRAM	.00	.00	.00	.00
003-34725	TEEN PARENT SERVICES	.00	.00	.00	.00
003-34726	TITLE XX CASE MANAGEMENT	.00	.00	.00	.00
003-34728	VECTOR CONTROL	14,475.00	1,212.12	13,671.00	14,935.00
003-34729	FCM GRANT	.00	.00	56,000.00	.00
003-34730	DEATH CERTIFICATE SURCHARGE	.00	.00	.00	.00
003-34739	CENSUS GRANT	.00	.00	.00	.00
003-34811	IMMUNIZATION / MEDICAID MATCH	.00	.00	.00	.00
003-34812	WIC GRANT	.00	.00	76,000.00	.00
003-34813	FAMILY PLANNING GRANT	.00	.00	.00	.00
003-34814	AIDS GRANT	.00	.00	.00	.00
003-34815	EMERGENCY PREPAREDNESS GR	.00	.00	.00	.00
003-34816	West Niles Virus Testing Coll	.00	.00	.00	.00
003-34817	WIC FOOD INSTRUMENT ALLOCATION	.00	.00	.00	.00
003-34818	DONATED IMMUNIZATIONS	.00	.00	.00	.00
003-34823	BODY ART PROGRAM GRANT	1,725.00	1,350.00	1,725.00	825.00
003-34826	ACCREDITATION PERFORMANCE STAN	.00	.00	.00	.00
003-34829	ARRA IMMUNIZATION GRANT	.00	.00	.00	.00
003-34832	CANCER COALITION GRANT	.00	.00	.00	.00
003-34836	MCR MEDICAL RESERVE CORP GRANT	.00	.00	.00	.00
003-34838	VACCINE FOR CHILDREN	.00	.00	.00	.00
003-34842	CONTRACT TRACING	.00	.00	.00	5,000.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
003-34844	LOCAL CURE PROGRAM REIMB GR	.00	.00	.00	.00
003-34848	COVID MASS VACCINE GRANT	5,000.00	33,253.93	.00	.00
003-34852	COVID-19 RESPONSE GRANT	.00	31,696.78	7,000.00	.00
003-34854	COVID-19 CRISIS GRANT	20,185.00	12,024.61	32,926.00	.00
003-34861	STRENGTHENING IL P/H ADMIN	350,000.00	.00	.00	.00
003-34889	INFLUENZA VAC PROMOTION GRANT	.00	.00	.00	.00
003-34890	LEAD POISONING PREV GRANT	9,800.00	5,131.36	9,800.00	.00
003-34913	NIPARC GRANT	.00	4,000.00	.00	.00
003-34917	THALL MTG UNDER AGE DRINK GR	.00	.00	.00	.00
003-34918	IDPH/CARDIOVASCULAR SPONSOR	.00	.00	.00	.00
003-34919	IMMUNIZATION FEDERAL GRANT	30,000.00	.00	30,000.00	30,000.00
003-34920	TB/AMERICAN LUNG ASSOCIATION	.00	.00	.00	.00
003-34936	FEMA REIMBURSEMENT	.00	.00	.00	.00
003-34938	MISC NON FEDERAL GRANT	.00	.00	.00	.00
003-36510	FEES FROM INDIVIDUALS	10,000.00	6,973.45	10,000.00	10,000.00
003-36800	ENVIRONMENTAL HEALTH FEES	165,000.00	120,045.00	162,000.00	125,000.00
003-36801	FAMILY PLANNING FEES	.00	.00	.00	.00
003-36802	PUBLIC AID VISION FEES	.00	.00	.00	.00
003-36803	VARICELLA VACCINE	.00	.00	.00	.00
003-36804	SCHOOL CONTRACTS	.00	.00	.00	.00
003-36806	PUBLIC AID FEE'S FOR FCM	.00	.00	.00	.00
003-36807	DENTAL PROGRAM FEES	.00	.00	.00	.00
003-36860	B&B YEARLY INSPECTION FEE	3,700.00	3,700.00	3,600.00	3,000.00
003-36870	E/HEALTH WELL SEALING	.00	.00	.00	.00
003-38110	INTEREST EARNED	4,500.00	4,395.84	1,500.00	1,500.00
003-38120	COLLECTOR ACCOUNT INTEREST	.00	.00	.00	.00
003-38124	OFFICE SPACE RENTAL	.00	.00	.00	.00
003-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
003-38140	DONATION	.00	.00	.00	.00
003-38430	WELL SEALING PROJECT	.00	.00	.00	.00
003-38710	BOARD OF HEALTH	.00	.00	.00	.00
003-38840	TITLE XX CASE MANAGE	.00	.00	.00	.00
003-38850	INTERNET TRAINING PR	.00	.00	.00	.00
003-38860	DUBUQUE RACING ASSOC	.00	.00	.00	.00
003-38862	GRANT REVENUE	.00	.00	.00	.00
003-38870	ALL KIDS PROGRAM	.00	.00	.00	.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
003-38880	IDPH TB PROGRAM	.00	.00	.00	.00
003-38910	MISC INCOME	.00	.00	.00	100.00
003-39117	INSURANCE PROCEEDS	.00	.00	.00	.00
003-39915	TR IN FROM HHC - PAYROLL	.00	.00	.00	.00
003-39922	CAPITL IMPRV/TRNSFR	.00	.00	.00	.00
003-39924	TR IN FR HHC - RENT	.00	.00	.00	.00
003-39928	TR IN FROM CAP. INV.	.00	.00	.00	.00
003-39943	TR IN FR BIOTERRORISM	41,421.00	.00	41,421.00	41,875.00
003-39945	TR IN P/H EMER RESP GRANT	.00	.00	.00	.00
003-39972	TR IN FR P/H CAPT INVESTMENT	.00	.00	.00	.00
003-39974	TR IN FR CATASTROPHIC HEALTH	.00	.00	.00	.00
Account TypeRevenue		1,111,992.23	501,677.74	861,155.00	645,992.00
Account TypeExpenditure					
003-44151-401	SALARIES - FULL TIME	499,542.65	336,240.29	546,873.00	459,772.00
003-44151-403	SALARIES- PART TIME & TEMP	7,647.00	12,708.73	29,760.00	20,000.00
003-44151-405	SALARIES - OVERTIME	.00	70.48	5,000.00	20,000.00
003-44151-411	HEALTH INSURANCE	154,008.00	101,909.13	160,424.00	110,210.00
003-44151-412	UNEMPLOYMENT INSURANCE	6,000.00	.00	6,000.00	6,000.00
003-44151-421	SOCIAL SECURITY CONTRIBUTION	32,015.00	20,897.15	36,306.00	29,100.00
003-44151-422	MEDICARE CONTRIBUTION	7,488.00	4,887.32	8,491.00	6,805.00
003-44151-431	RETIREMENT CONTRIBUTION	34,645.00	22,569.01	39,761.00	41,396.00
003-44151-441	UNIFORM ALLOWANCE	500.00	.00	500.00	500.00
003-44151-451	MILEAGE	5,000.00	1,150.98	5,000.00	5,000.00
003-44151-501	EDUCATION & TRAINING	10,950.00	642.70	2,500.00	2,500.00
003-44151-502	TRAVEL EXPENSES	10,000.00	601.03	3,000.00	3,000.00
003-44151-503	DUES	2,500.00	1,560.00	2,500.00	2,000.00
003-44151-504	PUBLICATIONS	.00	.00	.00	.00
003-44151-505	TUITION REIMBURSEMENT	.00	.00	.00	.00
003-44151-601	MAINTENANCE SUPPLIES	250.00	57.90	250.00	150.00
003-44151-602	JANITORIAL SUPPLIES	1,200.00	887.74	1,200.00	1,200.00
003-44151-603	OPERATING SUPPLIES	40,000.00	1,593.43	40,000.00	40,000.00
003-44151-604	COMPUTER SUPPLIES	22,780.00	16,458.03	22,000.00	21,000.00
003-44151-605	OFFICE SUPPLIES	2,700.00	924.13	2,500.00	2,500.00
003-44151-606	MINOR EQUIPMENT & SMALL TOOLS	1,000.00	.00	1,000.00	1,000.00
003-44151-611	AUTOMOTIVE FUEL/OIL	3,000.00	2,102.51	2,250.00	2,284.22
003-44151-621	PRINT MATERIALS	1,000.00	235.08	1,000.00	1,000.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
003-44151-701	MAINTENANCE SERVICE	22,150.00	14,065.92	25,000.00	24,965.78
003-44151-702	PROFESSIONAL SERVICE	129,900.00	3,243.57	25,000.00	23,094.96
003-44151-703	POSTAGE	2,836.00	996.50	2,600.00	2,500.00
003-44151-704	TELEPHONE	8,000.00	2,359.82	8,000.00	8,000.00
003-44151-705	PUBLISHING	3,500.00	67.05	3,500.00	3,500.00
003-44151-706	PRINTING	1,000.00	145.50	1,000.00	1,000.00
003-44151-711	UTILITIES	10,500.00	6,046.86	12,000.00	15,000.00
003-44151-712	GARBAGE DISPOSAL	4,250.00	3,414.94	4,000.00	4,000.00
003-44151-719	OTHER SERVICE CHARGES	.00	.00	.00	.00
003-44151-721	LIABILITY INSURANCE	.00	.00	.00	.00
003-44151-722	GENERAL INSURANCE	.00	.00	.00	.00
003-44151-724	RENTALS	5,900.00	7,938.21	8,205.77	4,989.15
003-44151-810	EQUIPMENT PURCHASE	5,000.00	.00	5,000.00	5,000.00
003-44151-815	FURNITURE	5,000.00	.00	2,000.00	2,000.00
003-44151-901	CONTINGENCY	100,000.00	.00	97,694.23	100,000.00
003-44151-902	WIC FOOD INSTRUMENT DISTRIBUTI	.00	.00	.00	.00
003-44151-905	MISCELLANEOUS EXPENSE	500.00	50.00	500.00	415.89
003-44151-907	B&B - FIRE DEPT INSPECTIONS	250.00	.00	250.00	250.00
003-44151-910	INTERGOVERNMENTAL AGREEMENT	.00	.00	.00	.00
003-44151-914	E/HEALTH WELL SEALING	.00	.00	.00	.00
003-44151-920	UNBUDGETED GRANT EXPENSE	.00	.00	.00	.00
003-44151-990	INTERFUND TRANSFER	38,478.28	43,643.80	45,641.00	43,641.00
Account TypeExpenditure		-1,179,489.93	-607,467.81	-1,156,706.00	-1,013,774.00
Fund003 - PUBLIC HEALTH FUND		-67,497.70	-105,790.07	-295,551.00	-367,782.00
Total:		-67,497.70	-105,790.07	-295,551.00	-367,782.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund005 - P/H EMERGENCY PREPAREDNESS					
Account TypeRevenue					
005-34815	BIOTERRORISM GRANT	41,421.00	8,510.48	41,421.00	41,875.00
005-34839	EBOLA GRANT	.00	.00	.00	.00
005-38110	INTEREST EARNED	45.00	53.24	45.00	60.00
005-38112	CD INTEREST	.00	.00	.00	.00
005-38910	MISC	.00	.00	.00	.00
005-39928	TR IN FROM CAP. INV.	.00	.00	.00	.00
005-39945	TR IN P/H EMER RESP GRANT	.00	.00	.00	.00
Account TypeRevenue		41,466.00	8,563.72	41,466.00	41,935.00
Account TypeExpenditure					
005-44151-601	MAINTENANCE SUPPLIES	.00	.00	.00	.00
005-44151-603	OPERATING SUPPLIES	.00	.00	.00	.00
005-44151-604	COMPUTER SUPPLIES	.00	.00	.00	.00
005-44151-605	OFFICE SUPPLIES	.00	.00	.00	.00
005-44151-621	PRINT MATERIALS	.00	.00	.00	.00
005-44151-701	MAINTENANCE SERVICE	.00	.00	.00	.00
005-44151-702	PROFESSIONAL SERVICE	.00	.00	.00	.00
005-44151-704	TELEPHONE	.00	.00	.00	.00
005-44151-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
005-44151-901	CONTINGENCY EXPENSE	.00	.00	.00	.00
005-44151-990	INTERFUND TRANSFER	41,421.00	.00	41,421.00	41,875.00
Account TypeExpenditure		-41,421.00	.00	-41,421.00	-41,875.00
Fund005 - P/H EMERGENCY PREPAREDNESS		45.00	8,563.72	45.00	60.00
Total:		45.00	8,563.72	45.00	60.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund006 - COUNTY MOTOR FUEL TAX FUND					
Account TypeRevenue					
006-34310	MOTOR FUEL TAX ALLOTMENTS	900,000.00	771,337.82	900,000.00	1,200,000.00
006-34936	FEMA REIMBURSEMENT	.00	.00	.00	.00
006-34940	SALARY REIMBURSEMENT	58,000.00	167,657.68	56,402.00	54,759.00
006-38110	INTEREST EARNED	25,000.00	38,058.55	8,000.00	5,500.00
006-38910	MISC	.00	.00	.00	100.00
006-39120	REIMB FR TOWNSHIPS	1,000.00	.00	2,000.00	.00
006-39210	STATE ALLOTMENT	.00	.00	.00	3,000.00
006-39211	TARP PROJECT/SAVANNA	.00	.00	.00	.00
006-39917	REIMB FR CMF	.00	.00	.00	.00
006-39923	TR IN FR CO HIGHWAY	.00	.00	.00	.00
006-39930	TR IN FR TOWNSHIP MOTORFUEL	.00	.00	.00	.00
006-39944	TR IN FR COUNTY BRIDGE	.00	.00	.00	.00
Account TypeRevenue		984,000.00	977,054.05	966,402.00	1,263,359.00
Account TypeExpenditure					
006-43142-401	SALARIES - FULL TIME	119,325.90	96,940.38	116,182.35	112,805.00
006-43142-411	HEALTH INSURANCE	21,406.00	15,043.49	18,392.00	1,700.00
006-43142-421	SOCIAL SECURITY CONTRIBUTION	7,398.21	5,811.92	7,203.31	6,994.00
006-43142-422	MEDICARE CONTRIBUTION	1,730.23	1,359.26	1,684.64	1,636.00
006-43142-431	RETIREMENT CONTRIBUTION	8,126.09	6,516.41	7,888.78	9,949.00
006-43142-601	MAINTENANCE SUPPLIES	800,000.00	593,301.67	700,000.00	700,000.00
006-43142-701	CONTRACTUAL MAINTENANCE	.00	.00	.00	.00
006-43142-724	RENTALS	.00	.00	.00	.00
006-43142-830	HIGHWAYS	.00	.00	1,001,520.00	1,001,520.00
006-43142-901	CONTINGENCY EXPENSE	.00	.00	.00	.00
006-43142-990	INTERFUND TRANSFER	70,000.00	70,000.00	70,000.00	70,000.00
Account TypeExpenditure		-1,027,986.43	-788,973.13	-1,922,871.08	-1,904,604.00
Fund006 - COUNTY MOTOR FUEL TAX FUND		-43,986.43	188,080.92	-956,469.08	-641,245.00
Total:		-43,986.43	188,080.92	-956,469.08	-641,245.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund007 - 911 FUND					
Account TypeRevenue					
007-34727	NG-911 EXPENSES GRANT	.00	.00	.00	.00
007-38110	INTEREST EARNED	4,344.00	4,121.52	4,452.00	4,201.00
007-38112	CD INTEREST	28,680.00	19,382.12	2,028.00	3,564.00
007-38136	PURCHASING CARD REBATE	.00	138.79	.00	.00
007-38159	911 V.O.I.P. FEES	.00	.00	.00	.00
007-38510	911 SERVICE FEES	.00	.00	.00	.00
007-38520	GTE/VERIZON SERVICE	.00	.00	.00	.00
007-38530	IL BELL SERVICE FEES	.00	.00	.00	.00
007-38540	CENTEL SERVICE FEES	.00	.00	.00	.00
007-38550	GALLATIN RIVER SERVI	.00	.00	.00	.00
007-38560	MCLEOD SERVICE FEES	.00	.00	.00	.00
007-38570	MADISON RIVER COMM F	.00	.00	.00	.00
007-38580	TCG ILL FEES	.00	.00	.00	.00
007-38581	NOS COMM INC.FEES	.00	.00	.00	.00
007-38582	NOSVA LTD PRTN/FEES	.00	.00	.00	.00
007-38583	Z-TEL COMMUNICATIONS	.00	.00	.00	.00
007-38584	MCI WORLDCOM COMM	.00	.00	.00	.00
007-38585	STATEWIDE 911	484,368.00	279,146.45	485,796.00	483,024.00
007-38586	NG-911 SURCHARGES DISPERSEMENT	.00	.00	.00	.00
007-38590	911 CENTRAL MANAGEME	.00	.00	.00	.00
007-38910	MISC-REVENUE	.00	.00	.00	.00
007-38930	ADDRESSING FEE	.00	.00	.00	.00
Account TypeRevenue		517,392.00	302,788.88	492,276.00	490,789.00
Account TypeExpenditure					
007-41128-501	EDUCATION & TRAINING	17,034.00	6,939.00	16,981.00	13,038.00
007-41128-502	TRAVEL EXPENSES	22,242.00	14,072.66	22,503.00	12,537.00
007-41128-503	DUES	600.00	147.00	546.00	546.00
007-41128-603	OPERATING SUPPLIES	2,700.00	.00	2,500.00	2,100.00
007-41128-605	OFFICE SUPPLIES	.00	.00	.00	.00
007-41128-606	MINOR EQUIPMENT & SMALL TOOLS	.00	.00	.00	.00
007-41128-701	MAINTENANCE SERVICE	44,400.00	22,758.56	32,500.00	19,923.00
007-41128-702	PROFESSIONAL SERVICE	30,062.00	25,662.16	30,927.00	79,482.00
007-41128-703	POSTAGE	100.00	.00	100.00	100.00
007-41128-704	TELEPHONE	13,640.00	128.09	160.00	144.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
007-41128-705	PUBLISHING	.00	.00	.00	.00
007-41128-711	UTILITIES	.00	.00	.00	.00
007-41128-724	RENTALS	.00	.00	.00	.00
007-41128-810	EQUIPMENT PURCHASE	72,750.00	53,127.87	63,770.00	270,432.00
007-41128-901	CONTINGENCY EXPENSE	20,000.00	.00	40,000.00	40,000.00
007-41128-990	INTERFUND TRANSFER	286,541.00	189,379.25	281,541.00	51,541.00
Account TypeExpenditure		-510,069.00	-312,214.59	-491,528.00	-489,843.00
Fund007 - 911 FUND		7,323.00	-9,425.71	748.00	946.00
Total:		7,323.00	-9,425.71	748.00	946.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund008 - FEDERAL AID MATCHING FUND					
Account TypeRevenue					
008-31110	PROPERTY TAX	370,559.19	295,468.31	370,527.00	370,464.00
008-38110	INTEREST EARNED	20,000.00	35,187.92	5,000.00	7,000.00
008-38112	CD INTEREST	2,000.00	2,058.92	4,000.00	18,000.00
008-38120	COLLECTOR ACCOUNT INTEREST	.00	.00	.00	.00
008-38218	VENDOR REIMBURSEMENT	.00	.00	.00	.00
008-38910	MISC INCOME	.00	.00	500,000.00	.00
008-39120	REIMB FROM TOWNSHIPS	.00	.00	.00	.00
008-39934	REIMB FROM STATE	.00	.00	.00	.00
Account TypeRevenue		392,559.19	332,715.15	879,527.00	395,464.00
Account TypeExpenditure					
008-43143-702	PROFESSIONAL SERVICE	30,000.00	.00	30,000.00	50,000.00
008-43143-801	LAND	60,000.00	.00	60,000.00	40,000.00
008-43143-810	EQUIPMENT	.00	.00	.00	.00
008-43143-830	HIGHWAYS	1,800,000.00	.00	1,450,000.00	1,400,000.00
008-43143-901	CONTINGENCY	.00	.00	.00	.00
008-43143-905	MISCELLANEOUS EXPENSE	.00	.00	.00	.00
008-43143-990	INTERFUND TRANSFER	100,000.00	.00	100,000.00	100,000.00
Account TypeExpenditure		-1,990,000.00	.00	-1,640,000.00	-1,590,000.00
Fund008 - FEDERAL AID MATCHING FUND		-1,597,440.81	332,715.15	-760,473.00	-1,194,536.00
Total:		-1,597,440.81	332,715.15	-760,473.00	-1,194,536.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund009 - SHERIFF'S FORFEITURE FUND					
Account TypeRevenue					
009-34613	CANNABIS LOCAL USE TAX	15,000.00	14,590.35	.00	.00
009-34955	DUBUQUE RACING ASSOC GRANT	.00	.00	.00	.00
009-35610	DRUG PREVENTION FINES	500.00	.00	498.00	750.00
009-35615	FORFEITURES	.00	390.00	.00	10,000.00
009-38110	INTEREST EARNED	75.00	94.96	75.09	20.00
009-38112	CD INTEREST	.00	.00	.00	.00
009-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
009-38140	DONATIONS	8,600.00	13,510.00	8,600.00	5,000.00
009-38217	INSURANCE SETTLEMENT PAYMENT	.00	.00	.00	.00
009-38710	SHERIFF AUCTION PROCEEDS	.00	.00	.00	.00
009-38910	MISC INCOME	.00	.00	.00	2,500.00
009-39212	BLACKHAWK AREA TASK FORCE	.00	.00	.00	.00
009-39931	ANTIDRG ED/EXP/REIMB	.00	.00	.00	.00
Account TypeRevenue		24,175.00	28,585.31	9,173.09	18,270.00
Account TypeExpenditure					
009-41129-501	EDUCATION & TRAINING	500.00	.00	500.00	500.00
009-41129-502	TRAVEL EXPENSES	1,572.00	.00	1,572.00	1,000.00
009-41129-603	OPERATING SUPPLIES	14,000.00	7,052.90	14,000.00	14,000.00
009-41129-606	MINOR EQUIPMENT & SMALL TOOLS	.00	.00	.00	.00
009-41129-701	MAINTENANCE SERVICE	.00	.00	.00	.00
009-41129-702	PROFESSIONAL SERVICE	.00	.00	.00	.00
009-41129-810	EQUIPMENT	.00	.00	.00	.00
009-41129-901	CONTINGENCY EXPENSE	15,000.00	.00	.00	.00
009-41129-905	MISCELLANEOUS EXPENSE	2,770.00	.00	2,770.00	2,770.00
009-41129-912	PROCEEDS FROM SHERIFF AUCTION	.00	.00	.00	.00
Account TypeExpenditure		-33,842.00	-7,052.90	-18,842.00	-18,270.00
Fund009 - SHERIFF'S FORFEITURE FUND		-9,667.00	21,532.41	-9,668.91	.00
Total:		-9,667.00	21,532.41	-9,668.91	.00

Jo Daviess County, IL
Annual Budget
FY2024

Fund Description

Township Bridge Fund (fund number 010). This Fund is used for the construction of Township bridges using State approved materials and contractors. Disbursements from this Fund include: construction costs and engineering costs for new bridge construction and Interfund transfers to the County Bridge Fund. Annual allotments from the State of Illinois, and interest income support this Fund. The County Engineer authorizes expenditures from the Fund. This Fund was established under the authority of 605 ILCS 5/6-901.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund010 - TOWNSHIP BRIDGE FUND					
Account TypeRevenue					
010-38110	INTEREST EARNED	350.00	199.30	15.00	20.00
010-38910	MISC	.00	.00	.00	.00
010-39120	REIMBURSEMENT FROM TOWNSHIPS	.00	.00	.00	.00
010-39122	REIMB FR STATE IL - BRIDGES	.00	.00	.00	.00
010-39210	STATE ALLOTMENTS	1,200,000.00	.00	151,000.00	151,000.00
010-39969	TR IN FR COUNTY BRIDGE	.00	.00	.00	.00
Account TypeRevenue		1,200,350.00	199.30	151,015.00	151,020.00
Account TypeExpenditure					
010-43144-702	PROFESSIONAL SERVICE	.00	.00	.00	.00
010-43144-890	OTHER IMPROVEMENTS	1,000,000.00	.00	.00	.00
010-43144-990	INTERFUND TRANSFER	.00	151,900.00	151,900.00	151,000.00
Account TypeExpenditure		-1,000,000.00	-151,900.00	-151,900.00	-151,000.00
Fund010 - TOWNSHIP BRIDGE FUND		200,350.00	-151,700.70	-885.00	20.00
Total:		200,350.00	-151,700.70	-885.00	20.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund011 - COUNTY AID TO BRIDGES FUND					
Account TypeRevenue					
011-31110	PROPERTY TAX	371,598.87	296,297.26	371,574.00	371,529.00
011-34936	FEMA REIMBURSEMENT	.00	.00	.00	.00
011-34937	FHWA REIMBURSEMENT	.00	.00	.00	.00
011-38110	INTEREST EARNED	5,000.00	5,886.02	100.00	80.00
011-38111	INTEREST EARNED-SAVINGS	50.00	50.09	.00	.00
011-38112	CD INTEREST	400.00	411.80	1,000.00	3,700.00
011-38120	COLLECTOR ACCOUNT INTEREST	.00	.00	.00	.00
011-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
011-38158	REIMBURSE FROM RAILROADS	.00	.00	.00	.00
011-38910	MISC	.00	.00	.00	.00
011-39120	REIMB FR TOWNSHIPS	.00	.00	350,000.00	200,000.00
011-39122	REIMB FR STATE IL - BRIDGES	.00	.00	.00	.00
011-39933	REIMB FROM ST OF ILL	.00	.00	.00	.00
011-39934	REIMB FROM STATE	.00	.00	.00	.00
011-39997	TR IN FR TOWNSHIP BRIDGE	.00	151,900.00	151,900.00	151,900.00
Account TypeRevenue		377,048.87	454,545.17	874,574.00	727,209.00
Account TypeExpenditure					
011-43145-601	MAINTENANCE SUPPLIES	100,000.00	79,905.74	80,000.00	80,000.00
011-43145-701	MAINTENANCE SERVICE	.00	.00	.00	.00
011-43145-702	PROFESSIONAL SERVICE	100,000.00	111,338.50	120,000.00	180,000.00
011-43145-724	RENTALS	.00	.00	.00	.00
011-43145-801	LAND	40,000.00	.00	40,000.00	30,000.00
011-43145-890	OTHER IMPROVEMENTS	400,000.00	426,769.12	600,000.00	800,000.00
011-43145-905	MISCELLANEOUS EXPENSE	.00	.00	.00	.00
011-43145-990	INTERFUND TRANSFER	50,000.00	.00	550,000.00	50,000.00
Account TypeExpenditure		-690,000.00	-618,013.36	-1,390,000.00	-1,140,000.00
Fund011 - COUNTY AID TO BRIDGES FUND		-312,951.13	-163,468.19	-515,426.00	-412,791.00
Total:		-312,951.13	-163,468.19	-515,426.00	-412,791.00

Jo Daviess County, IL
Annual Budget
FY2024

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 FY2024, an estimated 50-60% of the total amount appropriated for the period is required to be retained in this fund. Therefore, \$232,818 or 50.0% 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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund012 - SOCIAL SECURITY FUND					
Account TypeRevenue					
012-31110	PROPERTY TAX	454,926.30	316,261.32	396,607.53	393,302.00
012-34210	CORP. PERSONAL PROPERTY RPLC	31,900.00	31,900.00	31,900.00	28,000.00
012-38110	INTEREST EARNED	800.00	335.45	800.00	800.00
012-38112	CD INTEREST	.00	.00	.00	.00
012-38120	COLLECTOR ACCOUNT INTEREST	.00	.00	.00	.00
012-39919	TR FR TOURISM	.00	.00	.00	.00
012-39921	TR FR COUNTY HIGHWAY	.00	.00	.00	.00
012-39922	TR IN FR GEN COUNTY	.00	.00	.00	.00
012-39951	REIMB FROM CO HIGHWA	.00	.00	.00	.00
012-39952	REIMB FR PUBLIC HEAL	.00	.00	.00	.00
012-39953	REIMB CO MOTOR FUEL	.00	.00	.00	.00
012-39954	REIMB 911 EMPLOYEES	.00	.00	.00	.00
012-39955	REIMB HOME HEALTH CA	.00	.00	.00	.00
012-39956	REIMB TOURISM	.00	.00	.00	.00
Account TypeRevenue		487,626.30	348,496.77	429,307.53	422,102.00
Account TypeExpenditure					
012-48116-605	OFFICE SUPPLIES	.00	.00	.00	.00
012-48116-910	INTERGOVERNMENTAL AGREEMENT	2,475.03	1,856.92	2,475.00	2,458.00
012-48116-990	INTERFUND TRANSFER	463,161.76	344,827.42	426,500.00	398,261.00
Account TypeExpenditure		-465,636.79	-346,684.34	-428,975.00	-400,719.00
Fund012 - SOCIAL SECURITY FUND		21,989.51	1,812.43	332.53	21,383.00
Total:		21,989.51	1,812.43	332.53	21,383.00

Jo Daviess County, IL
Annual Budget
FY2024

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 FY2024, an estimated 50-60% of the total amount appropriated for the period is required to be retained in this fund. Therefore, \$344,323 or 50.0% 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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund013 - MUNICIPAL RETIREMENT FUND					
Account TypeRevenue					
013-31110	PROPERTY TAX	484,651.55	449,384.31	563,569.75	671,229.00
013-34210	CORP. PERSONAL PROPERTY RPLC	45,900.00	45,900.00	45,900.00	42,250.00
013-38110	INTEREST EARNED	2,000.00	1,779.59	1,500.00	1,500.00
013-38120	COLLECTOR ACCOUNT INTEREST	300.00	.00	300.00	300.00
013-39901	FROM CONTINGENCY	.00	.00	.00	.00
013-39922	TR IN FROM GEN COUNTY	.00	.00	.00	.00
013-39951	REIMB FROM CO HIGHWA	.00	.00	.00	.00
013-39952	REIMB FR PUBLIC/HEAL	.00	.00	.00	.00
013-39953	REIMB CO MOTOR FUEL	.00	.00	.00	.00
013-39954	REIMB FROM 911	.00	.00	.00	.00
013-39955	REIMB HOME HEALTH CA	.00	.00	.00	.00
013-39956	REIMB TOURISM	.00	.00	.00	.00
Account TypeRevenue		532,851.55	497,063.90	611,269.75	715,279.00
Account TypeExpenditure					
013-48117-431	RETIREMENT CONTRIBUTION	75,000.00	38,250.53	45,000.00	45,000.00
013-48117-603	OPERATING SUPPLIES	.00	.00	.00	.00
013-48117-605	OFFICE SUPPLIES	.00	.00	.00	.00
013-48117-910	INTERGOVERNMENTAL AGREEMENT	2,268.78	2,125.37	2,269.00	2,253.00
013-48117-990	INTERFUND TRANSFER	611,377.59	457,114.63	564,000.00	666,775.00
Account TypeExpenditure		-688,646.37	-497,490.53	-611,269.00	-714,028.00
Fund013 - MUNICIPAL RETIREMENT FUND		-155,794.82	-426.63	.75	1,251.00
Total:		-155,794.82	-426.63	.75	1,251.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund014 - MENTAL HEALTH FUND					
Account TypeRevenue					
014-31110	PROPERTY TAX	355,743.75	283,653.32	355,706.00	355,643.00
014-38110	INTEREST EARNED	.00	285.07	.00	255.00
014-38120	COLLECTOR ACCOUNT INTEREST	.00	.00	.00	150.00
014-39922	TR IN FR GENERAL CO	.00	.00	.00	.00
Account TypeRevenue		355,743.75	283,938.39	355,706.00	356,048.00
Account TypeExpenditure					
014-44156-451	MILEAGE	500.00	.00	500.00	500.00
014-44156-501	EDUCATION & TRAINING	.00	.00	.00	.00
014-44156-502	TRAVEL EXPENSES	.00	.00	.00	500.00
014-44156-503	DUES	.00	.00	.00	1,200.00
014-44156-604	COMPUTER SUPPLIES	.00	.00	.00	.00
014-44156-605	OFFICE SUPPLIES	.00	.00	.00	.00
014-44156-606	MINOR EQUIPMENT & SMALL TOOLS	.00	.00	.00	.00
014-44156-621	PRINT MATERIALS	.00	.00	.00	.00
014-44156-702	PROFESSIONAL SERVICE	.00	.00	.00	.00
014-44156-703	POSTAGE	.00	.00	.00	.00
014-44156-705	PUBLISHING	.00	.00	.00	.00
014-44156-706	PRINTING	500.00	.00	500.00	500.00
014-44156-901	CONTINGENCY	4,475.00	.00	4,475.00	5,274.00
014-44156-905	MISCELLANEOUS EXPENSE	2,000.00	.00	2,000.00	2,000.00
014-44156-910	INTERGOVERNMENTAL AGREEMENT	.00	.00	.00	.00
014-44156-921	GRANTS TO PROVIDERS	402,075.00	142,481.94	341,531.00	355,634.00
014-44156-990	INTERFUND TRANSFER	6,700.00	3,350.00	6,700.00	6,700.00
Account TypeExpenditure		-416,250.00	-145,831.94	-355,706.00	-372,308.00
Fund014 - MENTAL HEALTH FUND		-60,506.25	138,106.45	.00	-16,260.00
Total:		-60,506.25	138,106.45	.00	-16,260.00

Jo Daviess County, IL
Annual Budget
FY2024

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 subsequent 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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund016 - CONTINGENCY FUND					
Account TypeRevenue					
016-34844	LOCAL CURE PROGRAM REIMB GR	.00	.00	.00	.00
016-34847	FEDERAL CARES GRANT	.00	.00	.00	.00
016-34955	DUBUQUE RACING ASSOC GRANT	.00	.00	.00	.00
016-38019	REIMBURSEMENT FROM CITY GALENA	.00	.00	.00	.00
016-38110	INTEREST EARNED	1,200.00	1,441.26	860.00	400.00
016-38112	CD INTEREST	.00	.00	.00	.00
016-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
016-38140	DONATIONS	.00	.00	.00	.00
016-38158	REIMB FR RAILROADS	.00	.00	.00	.00
016-38910	MISC	.00	19.00	.00	.00
016-39902	FROM I.M.R.F.	.00	.00	.00	.00
016-39919	TR IN FR TOURISM	.00	.00	.00	.00
016-39922	TR IN FR GENERAL CO	.00	336,069.00	336,069.00	98,000.00
016-39935	REIMB SHARE 09 COST- FEE STUDY	.00	.00	.00	.00
016-39939	TR IN FR IMRF	13,880.01	.00	.00	32,090.00
016-39947	TR IN FR CAPITAL INVESTMENTS	93,355.73	.00	.00	.00
016-39958	TR IN FR CAPITAL EQUIPMENT	.00	.00	.00	.00
016-39964	TR IN WORKING CASH	.00	.00	.00	.00
016-39971	TR FR EMERGENCY SERVICE COMM	.00	.00	.00	.00
016-39978	TR IN FR JUVENILE JUSTICE	.00	.00	.00	.00
016-39979	TR IN FR ELECTION EQUIPMENT	.00	.00	.00	6,945.00
Account TypeRevenue		108,435.74	337,529.26	336,929.00	137,435.00
Account TypeExpenditure					
016-49197-431	RETIREMENT CONTRIBUTION	.00	.00	.00	.00
016-49197-601	MAINTENANCE SUPPLIES	.00	.00	.00	.00
016-49197-604	COMPUTER SUPPLIES	.00	.00	.00	.00
016-49197-606	MINOR EQUIPMENT & SMALL TOOLS	.00	.00	.00	.00
016-49197-611	AUTOMOBILE FUEL OIL	.00	.00	.00	45,000.00
016-49197-701	MAINTENANCE SERVICE	.00	.00	.00	.00
016-49197-702	PROFESSIONAL SERVICE	.00	3,333.00	3,333.00	20,000.00
016-49197-705	PUBLISHING	.00	.00	.00	.00
016-49197-706	PRINTING	.00	.00	.00	.00
016-49197-711	UTILITIES	.00	.00	.00	.00
016-49197-712	GARBAGE DISPOSAL	.00	.00	.00	.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
016-49197-801	LAND	.00	.00	.00	.00
016-49197-805	BUILDINGS	.00	.00	.00	.00
016-49197-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
016-49197-820	VEHICLE	.00	.00	.00	.00
016-49197-890	OTHER IMPROVEMENTS	.00	.00	.00	.00
016-49197-901	CONTINGENCY EXPENSE	.00	.00	.00	.00
016-49197-904	LOAN REPAYMENT	.00	.00	.00	.00
016-49197-905	MISCELLANEOUS EXPENSE	200,000.00	165,776.67	246,667.00	205,000.00
016-49197-925	COVID-19/LOCAL CURE/CARES ACT	.00	.00	.00	250,000.00
016-49197-990	INTERFUND TRANSFER	.00	.00	250,000.00	30,000.00
Account TypeExpenditure		-200,000.00	-169,109.67	-500,000.00	-550,000.00
Fund016 - CONTINGENCY FUND		-91,564.26	168,419.59	-163,071.00	-412,565.00
Total:		-91,564.26	168,419.59	-163,071.00	-412,565.00

Jo Daviess County, IL
Annual Budget
FY2024

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 FY2024, an estimated 110% of the total amount appropriated for the period is required to be retained in this fund. Therefore, \$540,100 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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund017 - INSURANCE FUND					
Account TypeRevenue					
017-31110	PROPERTY TAX	442,383.73	352,739.54	442,380.91	323,187.00
017-38110	INTEREST EARNED	1,400.00	1,543.95	700.00	700.00
017-38112	CD INTEREST	.00	.00	.00	.00
017-38120	COLLECTOR ACCOUNT INTEREST	.00	.00	.00	.00
017-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
017-38217	INSURANCE SETTLEMENT PAYMENT	.00	12,205.00	.00	.00
017-38610	INS PROGRAM REFUND	.00	.00	.00	.00
017-38725	INSURANCE PROGRAM DIVIDEND	.00	.00	.00	.00
017-38910	MISC	.00	.00	.00	.00
017-39915	TR IN FROM HHC	.00	.00	.00	.00
017-39916	TR IN FR ANIMAL CONTROL	2,500.00	3,500.00	3,500.00	2,500.00
017-39922	TR IN FR GENERAL CO	.00	.00	.00	.00
017-39940	TR IN FR PUBLIC HEALTH	6,837.28	16,000.00	14,000.00	14,000.00
017-39963	TR IN CONTINGENCY	.00	.00	.00	.00
017-39980	TR IN FR TRANSIT	30,613.89	11,250.00	15,000.00	25,000.00
Account TypeRevenue		483,734.90	397,238.49	475,580.91	365,387.00
Account TypeExpenditure					
017-48118-412	UNEMPLOYMENT INSURANCE	.00	.00	18,832.00	26,360.31
017-48118-601	MAINT SUPPLIES	.00	.00	.00	.00
017-48118-701	MAINT SERVICE	.00	.00	.00	.00
017-48118-702	PROFESSIONAL SERVICE	10,000.00	8,425.06	10,000.00	22,950.72
017-48118-719	OTHER SERVICE CHARGES	25,000.00	14,448.02	25,000.00	20,182.46
017-48118-721	LIABILITY INSURANCE	4,499.00	4,051.00	7,000.00	8,472.45
017-48118-722	GENERAL INSURANCE	.00	.00	.00	.00
017-48118-723	RISK MANAGEMENT CONTRIBUTION	451,501.00	424,778.00	424,778.00	389,606.06
017-48118-810	EQUIPMENT	.00	.00	.00	.00
017-48118-910	INTERGOVERNMENTAL AGREEMENT	.00	4,759.85	4,760.00	4,727.00
Account TypeExpenditure		-491,000.00	-456,461.93	-490,370.00	-472,299.00
Fund017 - INSURANCE FUND		-7,265.10	-59,223.44	-14,789.09	-106,912.00
Total:		-7,265.10	-59,223.44	-14,789.09	-106,912.00

Jo Daviess County, IL
Annual Budget
FY2024

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

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund018 - ECONOMIC DEVELOPMENT					
Account TypeRevenue					
018-34888	IDNR GREENWAYS GRANT	.00	.00	.00	.00
018-36718	FEE'S	.00	.00	.00	.00
018-38018	FREEPORT/STEPHENSON E-ZONE	.00	.00	.00	.00
018-38020	JDCDC CONTRIBUTION	.00	.00	.00	.00
018-38110	INTEREST EARNED	.00	.00	.00	.00
018-38111	INTEREST EARNED-SAVINGS	2,000.00	1,670.19	50.00	25.00
018-38112	CD INTEREST	6,000.00	5,738.49	1,500.00	4,000.00
018-38115	HOSKINS LUMBER LOAN REPAYMENT	.00	.00	.00	.00
018-38117	ELIZABETH NURSING HOME LOAN	.00	.00	.00	.00
018-38119	COTTON EXPRESSIONS LOAN REPAY	.00	.00	.00	.00
018-38121	LANGE SIGN CO INTEREST	.00	.00	.00	.00
018-38122	DITTMAR FARMS LOAN PAYMENT	1,000.00	979.70	240.00	240.00
018-38126	LOLA'S DELI LOAN PAYMENT	400.00	350.62	240.00	.00
018-38188	GREENWAYS PLAN COMMUNITY CONTR	.00	.00	.00	.00
018-38198	REIMBURSEMENT FR FAEDF	.00	.00	.00	.00
018-38718	G & T POSTER SALES	.00	.00	.00	.00
018-38777	ECONOMIC SUMMIT	.00	.00	.00	.00
018-39120	JDDI ASSET DISTRIBUT	.00	.00	.00	.00
018-39121	HOSKINS LOAN REPAY	.00	.00	.00	.00
018-39922	CAPITL IMPRV/TRNSFR	.00	.00	.00	.00
018-39925	TO ECON DEV INVEST F	.00	.00	.00	.00
018-39927	TR IN FR GENERAL FUND	.00	.00	.00	.00
Account TypeRevenue		9,400.00	8,739.00	2,030.00	4,265.00
Account TypeExpenditure					
018-46177-451	MILEAGE	360.00	.00	360.00	360.00
018-46177-501	EDUCATION & TRAINING	1,000.00	30.00	1,000.00	1,000.00
018-46177-502	TRAVEL EXPENSES	.00	.00	.00	.00
018-46177-503	DUES	.00	.00	.00	.00
018-46177-504	PUBLICATIONS	.00	.00	.00	.00
018-46177-603	OPERATING SUPPLIES	.00	.00	.00	.00
018-46177-604	COMPUTER SUPPLIES	.00	.00	.00	.00
018-46177-605	OFFICE SUPPLIES	.00	.00	.00	.00
018-46177-606	MINOR EQUIPMENT & SMALL TOOLS	.00	.00	.00	.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
018-46177-702	PROFESSIONAL SERVICE	20,000.00	.00	20,000.00	20,000.00
018-46177-703	POSTAGE	.00	.00	.00	.00
018-46177-704	TELEPHONE	.00	.00	.00	.00
018-46177-705	PUBLISHING	.00	.00	.00	.00
018-46177-706	PRINTING	.00	.00	.00	.00
018-46177-719	OTHER SERVICE CHARGES	6,008.75	6,008.75	6,038.75	5,508.00
018-46177-724	RENTALS	.00	.00	.00	.00
018-46177-728	GREENWAYS & TRAIL GRANT PLANS	.00	.00	.00	.00
018-46177-810	EQUIPMENT	.00	.00	.00	.00
018-46177-815	FURNITURE	.00	.00	.00	.00
018-46177-901	CONTINGENCY EXPENSE	.00	.00	.00	.00
018-46177-905	MISCELLANEOUS EXPENSE	140,000.00	.00	139,970.25	140,000.00
018-46177-908	SCHEDULED LOAN EXPENSE	200,000.00	.00	200,000.00	200,000.00
018-46177-910	INTERGOVERNMENTAL AGREEMENT	.00	.00	.00	.00
018-46177-911	LN/ERIC WHEELWRIGHT	.00	.00	.00	.00
018-46177-913	EVENTS	.00	.00	.00	.00
018-46177-926	SMALL BUSINESS STABILIZATION	.00	.00	165,871.00	165,871.00
018-46177-990	INTERFUND TRANSFER	33,148.55	22,857.00	22,857.00	19,576.00
Account TypeExpenditure		-400,517.30	-28,895.75	-556,097.00	-552,315.00
Fund018 - ECONOMIC DEVELOPMENT		-391,117.30	-20,156.75	-554,067.00	-548,050.00
Total:		-391,117.30	-20,156.75	-554,067.00	-548,050.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund019 - JDC SHERIFF DUI FUND					
Account TypeRevenue					
019-34738	STATE OF ILLINOIS GRANTS	.00	.00	.00	.00
019-35610	DUI FINES	5,122.00	7,141.00	5,122.00	5,000.00
019-35615	DUI FORFEITURES	.00	.00	.00	.00
019-38110	INTEREST	.00	.00	.00	.00
019-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
019-38140	DONATIONS	.00	.00	.00	2,500.00
019-38910	MISC	.00	.00	.00	.00
019-39922	TR IN FR GENERAL FUND	.00	.00	.00	.00
Account TypeRevenue		5,122.00	7,141.00	5,122.00	7,500.00
Account TypeExpenditure					
019-41121-501	EDUCATION/TRAINING	.00	.00	.00	.00
019-41121-502	TRAVEL EXPENSES	.00	.00	.00	.00
019-41121-504	PUBLICATIONS	.00	.00	.00	.00
019-41121-603	OPERATING SUPPLIES	1,000.00	.00	.00	1,000.00
019-41121-605	OFFICE SUPPLIES	.00	.00	.00	.00
019-41121-606	MINOR EQUIPMENT & SMALL TOOLS	5,500.00	.00	5,122.00	5,500.00
019-41121-702	PROFESSIONAL SERVICE	.00	.00	.00	.00
019-41121-810	EQUIPMENT	.00	.00	.00	.00
019-41121-820	VEHICLE	.00	.00	.00	.00
019-41121-901	CONTINGENCY	30,000.00	.00	.00	9,000.00
019-41121-905	MISCELLANEOUS EXPENSE	.00	.00	.00	.00
Account TypeExpenditure		-36,500.00	.00	-5,122.00	-15,500.00
Fund019 - JDC SHERIFF DUI FUND		-31,378.00	7,141.00	.00	-8,000.00
Total:		-31,378.00	7,141.00	.00	-8,000.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund020 - ANIMAL CONTROL FUND					
Account TypeRevenue					
020-32410	RABIES TAGS	96,000.00	74,031.00	96,000.00	85,000.00
020-34848	COVID MASS VACCINE GRANT	.00	.00	.00	.00
020-35310	PENALTIES	13,000.00	3,100.00	13,000.00	13,000.00
020-36610	PRIVATE DOG PICKUP	1,000.00	685.91	1,000.00	500.00
020-36615	CITY CONTRACTS	1,500.00	.00	1,500.00	3,000.00
020-38110	INTEREST EARNED	225.00	336.07	200.00	300.00
020-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
020-38140	DONATIONS	100.00	299.00	.00	.00
020-38910	MISC INCOME	500.00	152.81	500.00	500.00
020-39968	MISC INTERFUND TRANSFER	.00	.00	.00	.00
Account TypeRevenue		112,325.00	78,604.79	112,200.00	102,300.00
Account TypeExpenditure					
020-44154-401	SALARIES FULL TIME	56,627.00	51,831.79	55,148.00	46,824.00
020-44154-403	SALARIES-PART TIME & TEMP	.00	.00	.00	.00
020-44154-405	SALARIES OVER TIME	.00	.00	.00	.00
020-44154-411	HEALTH INSURANCE	12,177.00	9,845.86	10,560.00	9,121.00
020-44154-412	UNEMPLOYMENT BENEFITS	3,000.00	.00	3,000.00	.00
020-44154-421	SOCIAL SECURITY CONTRIBUTION	2,942.00	2,478.15	2,865.00	2,310.00
020-44154-422	MEDICARE CONTRIBUTION	688.00	579.56	670.00	540.00
020-44154-431	IMRF CONTRIBUTION	3,231.00	2,773.78	3,138.00	3,286.00
020-44154-441	UNIFORM ALLOWANCE	250.00	.00	250.00	400.00
020-44154-451	AUTOMOBILE MILEAGE	.00	.00	.00	.00
020-44154-501	EDUCATION & TRAINING	250.00	.00	250.00	250.00
020-44154-502	TRAVEL	250.00	.00	250.00	250.00
020-44154-503	DUES	175.00	152.25	175.00	175.00
020-44154-601	MAINTENANCE SUPPLIES	350.00	23.99	350.00	350.00
020-44154-603	OPERATING SUPPLIES	815.00	.00	750.00	150.00
020-44154-604	COMPUTER SUPPLIES	300.00	181.43	300.00	300.00
020-44154-605	OFFICE SUPPLIES	2,000.00	301.39	2,000.00	200.00
020-44154-611	AUTOMOTIVE FUEL	3,000.00	1,931.58	3,000.00	3,405.00
020-44154-621	PRINT MATERIALS	.00	.00	.00	250.00
020-44154-701	MAINTENANCE SERVICE	2,500.00	2,293.28	3,000.00	1,000.00
020-44154-702	PROFESSIONAL SERVICE	20,295.00	5,699.31	25,000.00	28,895.00
020-44154-703	POSTAGE	6,500.00	1,800.00	5,500.00	700.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
020-44154-704	TELEPHONE	360.00	300.00	360.00	1,065.00
020-44154-705	PUBLISHING	500.00	39.56	500.00	500.00
020-44154-706	PRINTING	1,000.00	493.00	1,000.00	150.00
020-44154-719	OTHER SERVICE CHARGES	4,000.00	1,845.00	6,000.00	6,285.00
020-44154-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
020-44154-815	FURNITURE	.00	.00	.00	400.00
020-44154-820	VEHICLE	.00	.00	.00	.00
020-44154-905	MISCELLANEOUS EXPENSE	.00	.00	.00	1,000.00
020-44154-990	INTERFUND TRANSFER	4,927.00	5,405.00	5,927.00	5,229.00
Account TypeExpenditure		-126,137.00	-87,974.93	-129,993.00	-113,035.00
Fund020 - ANIMAL CONTROL FUND		-13,812.00	-9,370.14	-17,793.00	-10,735.00
Total:		-13,812.00	-9,370.14	-17,793.00	-10,735.00

Jo Daviess County, IL
Annual Budget
FY2024

Fund Description

Township Motor Fuel Fund (fund number 021). This Fund is used for the maintenance of Township roads using State approved materials and contractors. Disbursements from this Fund include: maintenance and materials for road maintenance and engineering fees to the County Highway Fund. Monthly allotments from the State of Illinois, and interest income 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 5/6-701.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund021 - TOWNSHIP MOTOR FUEL FUND					
Account TypeRevenue					
021-34310	TWP MOTOR FUEL TAX ALLOTMENT	1,500,000.00	1,293,170.14	1,500,000.00	2,250,000.00
021-38110	INTEREST EARNED	20,000.00	24,811.56	350.00	250.00
021-38910	MISC	.00	.00	.00	.00
021-39120	REIMBURSEMENT FROM TOWNSHIPS	.00	.00	.00	.00
021-39210	CMF STATE ALLOTMENT	.00	.00	.00	.00
021-39995	TR IN FR CO MOTOR FUEL	.00	.00	.00	.00
Account TypeRevenue		1,520,000.00	1,317,981.70	1,500,350.00	2,250,250.00
Account TypeExpenditure					
021-43146-601	MAINTENANCE SUPPLIES	2,600,000.00	1,822,485.14	2,600,000.00	2,325,000.00
021-43146-701	MAINTENANCE SERVICE	.00	.00	.00	.00
021-43146-724	RENTALS	.00	.00	.00	.00
021-43146-910	INTERGOVERNMENTAL AGREEMENT	.00	.00	.00	.00
021-43146-990	INTERFUND TRANSFER	75,000.00	.00	75,000.00	75,942.00
Account TypeExpenditure		-2,675,000.00	-1,822,485.14	-2,675,000.00	-2,400,942.00
Fund021 - TOWNSHIP MOTOR FUEL FUND		-1,155,000.00	-504,503.44	-1,174,650.00	-150,692.00
Total:		-1,155,000.00	-504,503.44	-1,174,650.00	-150,692.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund023 - EXTENSION EDUCATION FUND					
Account TypeRevenue					
023-31110	PROPERTY TAX	82,914.46	66,114.94	82,885.00	82,849.00
023-38110	INTEREST EARNED	.00	.00	.00	.00
023-38120	COLLECTOR ACCOUNT INTEREST	.00	.00	.00	.00
Account TypeRevenue		82,914.46	66,114.94	82,885.00	82,849.00
Account TypeExpenditure					
023-44158-702	PROFESSIONAL SERVICE	.00	.00	.00	.00
023-44158-910	INTERGOVERNMENTAL AGREEMENT	82,914.46	66,114.94	82,885.00	82,885.00
Account TypeExpenditure		-82,914.46	-66,114.94	-82,885.00	-82,885.00
Fund023 - EXTENSION EDUCATION FUND		.00	.00	.00	-36.00
Total:		.00	.00	.00	-36.00

Jo Daviess County, IL
Annual Budget
FY2024

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. The agreement was renewed effective July 1, 2020. 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 parties agree \$442,000 shall remain in the Jo Daviess County Tourism Promotion Fund (027).

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund027 - TOURISM PROMOTION FUND					
Account TypeRevenue					
027-31410	HOTEL/MOTEL TAX	1,100,000.00	496,857.61	1,200,000.00	1,000,000.00
027-34710	IL MARKETING PARTNERSHIP GRANT	.00	.00	.00	.00
027-34721	IL LTCB GRANT	.00	.00	.00	.00
027-34722	ST REIMB/ OMH STAFFING	.00	.00	.00	.00
027-35311	PENALTIES	3,000.00	3,106.89	3,000.00	2,000.00
027-36130	PROMOTIONAL SALES	.00	.00	.00	.00
027-36707	PRIVATE SECTOR REVENUE	.00	.00	.00	.00
027-36708	EVENT REVENUE	.00	.00	.00	.00
027-36727	BASIC SERVICE FEES	.00	.00	.00	.00
027-38110	INTEREST EARNED	3,500.00	4,093.37	80.00	100.00
027-38111	INTEREST EARNED-SAVINGS	.00	23.36	.00	.00
027-38112	CD INTEREST	3,500.00	3,969.18	.00	.00
027-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
027-38910	MISC	.00	.00	.00	.00
027-38935	COBRA ARRA ASSISTANCE PROGRAM	.00	.00	.00	.00
027-39929	TR IN FROM L.T.C.B.	.00	.00	.00	.00
027-39930	TRANSFER IN	.00	.00	.00	.00
Account TypeRevenue		1,110,000.00	508,050.41	1,203,080.00	1,002,100.00
Account TypeExpenditure					
027-45161-441	UNIFORM ALLOWANCE	.00	.00	.00	.00
027-45161-451	MILEAGE	.00	.00	.00	.00
027-45161-501	EDUCATION & TRAINING	.00	.00	.00	.00
027-45161-502	TRAVEL EXPENSES	.00	.00	.00	.00
027-45161-503	DUES	.00	.00	.00	.00
027-45161-504	PUBLICATIONS	.00	.00	.00	.00
027-45161-505	TUITION REIMBURSEMENT	.00	.00	.00	.00
027-45161-601	MAINTENANCE SUPPLIES	.00	.00	.00	.00
027-45161-602	JANITORIAL SUPPLIES	.00	.00	.00	.00
027-45161-603	OPERATING SUPPLIES	.00	.00	.00	.00
027-45161-604	COMPUTER SUPPLIES	.00	.00	.00	.00
027-45161-605	OFFICE SUPPLIES	.00	.00	.00	.00
027-45161-606	MINOR EQUIPMENT & SMALL TOOLS	.00	.00	.00	.00
027-45161-610	PR MTG/GRP INTERNET	.00	.00	.00	.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
027-45161-621	PRINT MATERIALS	.00	.00	.00	.00
027-45161-701	MAINTENANCE SERVICE	.00	.00	.00	.00
027-45161-702	PROFESSIONAL SERVICE	.00	.00	.00	.00
027-45161-703	POSTAGE	.00	.00	.00	.00
027-45161-704	TELEPHONE	.00	.00	.00	.00
027-45161-705	PUBLISHING	.00	.00	.00	.00
027-45161-706	PRINTING	.00	.00	.00	.00
027-45161-707	INTERNATIONAL MARKETING	.00	.00	.00	.00
027-45161-711	UTILITIES	.00	.00	.00	.00
027-45161-712	GARBAGE DISPOSAL	.00	.00	.00	.00
027-45161-719	OTHER SERVICE CHARGES	.00	.00	.00	.00
027-45161-721	LIABILITY INSURANCE	.00	.00	.00	.00
027-45161-724	RENTALS	.00	.00	.00	.00
027-45161-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
027-45161-815	FURNITURE	.00	.00	.00	.00
027-45161-901	CONTINGENCY	.00	.00	.00	.00
027-45161-902	COMMUNITY GRANT PROGRAM	.00	.00	.00	.00
027-45161-905	MISCELLANEOUS EXPENSE	.00	.00	.00	.00
027-45161-906	LOCAL PROMOTIONAL GRANT	.00	.00	.00	.00
027-45161-907	TRADE SHOW/EVENTS	.00	.00	.00	.00
027-45161-913	EVENTS	.00	.00	.00	.00
027-45161-918	GGMI HOTEL/MOTEL TAX CONTRACT	1,104,000.00	866,691.61	1,104,000.00	1,564,000.00
027-45161-919	GGMI (TRANSFER FUND BALANCE)	.00	.00	.00	.00
027-45161-990	INTERFUND TRANSFER	96,000.00	75,364.43	96,000.00	136,000.00
Account TypeExpenditure		-1,200,000.00	-942,056.04	-1,200,000.00	-1,700,000.00
Fund027 - TOURISM PROMOTION FUND		-90,000.00	-434,005.63	3,080.00	-697,900.00
Total:		-90,000.00	-434,005.63	3,080.00	-697,900.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund028 - RECORDER AUTOMATION FUND					
Account TypeRevenue					
028-36410	AUTOMATION FEES	75,000.00	80,787.76	75,000.00	53,814.00
028-38110	INTEREST EARNED	1,000.00	2,369.13	25.00	200.00
028-38112	CD INTEREST	1,000.00	2,826.58	250.00	2,200.00
028-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
028-38160	ADDTL RECORDER FEE - REC AUTO	1,500.00	1,555.50	1,500.00	1,500.00
028-38700	PROCEEDS - CAPITAL LEASE	.00	.00	.00	.00
028-39210	STATE ALLOTMENT	.00	.00	.00	.00
Account TypeRevenue		78,500.00	87,538.97	76,775.00	57,714.00
Account TypeExpenditure					
028-47181-500	PRINCIPAL PAYMENT	.00	.00	.00	.00
028-47181-600	INTEREST	.00	.00	.00	.00
028-47181-702	PROFESSIONAL SERVICE	60,000.00	43,108.33	70,000.00	55,441.98
028-47181-810	EQUIPMENT PURCHASE	15,000.00	138.12	15,000.00	29,558.02
028-47181-990	INTERFUND TRANSFER	.00	.00	.00	.00
Account TypeExpenditure		-75,000.00	-43,246.45	-85,000.00	-85,000.00
Fund028 - RECORDER AUTOMATION FUND		3,500.00	44,292.52	-8,225.00	-27,286.00
Total:		3,500.00	44,292.52	-8,225.00	-27,286.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund029 - CIRCUIT CLERK AUTOMATION FUND					
Account TypeRevenue					
029-34745	IL DATA INTEGRATION GRANT PROC	.00	12,000.00	.00	.00
029-36410	AUTOMATION FEES	22,500.00	33,559.88	32,000.00	35,000.00
029-38110	INTEREST EARNED	1,000.00	1,621.54	6.00	.00
029-38112	CD INTEREST	200.00	846.12	.00	.00
029-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
Account TypeRevenue		23,700.00	48,027.54	32,006.00	35,000.00
Account TypeExpenditure					
029-47183-810	EQUIPMENT PURCHASE	120,000.00	50,035.19	66,300.00	65,000.00
029-47183-990	INTERFUND TRANSFER	.00	.00	.00	.00
Account TypeExpenditure		-120,000.00	-50,035.19	-66,300.00	-65,000.00
Fund029 - CIRCUIT CLERK AUTOMATION FUND		-96,300.00	-2,007.65	-34,294.00	-30,000.00
Total:		-96,300.00	-2,007.65	-34,294.00	-30,000.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund030 - COUNTY CLERK AUTOMATION FUND					
Account TypeRevenue					
030-36410	AUTOMATION FEES	5,650.00	4,551.00	5,650.00	5,234.00
030-38110	INTEREST EARNED	300.00	570.84	25.00	50.00
030-38112	CD INTEREST	150.00	123.58	150.00	900.00
030-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
Account TypeRevenue		6,100.00	5,245.42	5,825.00	6,184.00
Account TypeExpenditure					
030-47182-603	OPERATING SUPPLIES	2,000.00	150.97	2,000.00	500.00
030-47182-701	MAINTENANCE SERVICE	.00	.00	.00	.00
030-47182-702	PROFESSIONAL SERVICE	.00	.00	.00	.00
030-47182-810	EQUIPMENT PURCHASE	3,500.00	259.99	2,000.00	2,000.00
030-47182-990	INTERFUND TRANSFER	.00	.00	.00	.00
Account TypeExpenditure		-5,500.00	-410.96	-4,000.00	-2,500.00
Fund030 - COUNTY CLERK AUTOMATION FUND		600.00	4,834.46	1,825.00	3,684.00
Total:		600.00	4,834.46	1,825.00	3,684.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund031 - CIRCUIT CLK OPERATION & ADMINI					
Account TypeRevenue					
031-35910	OPERATIONS & ADMIN FEES	6,000.00	8,774.35	7,200.00	8,000.00
031-38110	INTEREST	200.00	452.45	3.00	.00
031-38111	INTEREST EARNED-SAVINGS	.00	.00	.00	.00
031-38112	CD INTEREST	50.00	846.12	.00	.00
031-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
Account TypeRevenue		6,250.00	10,072.92	7,203.00	8,000.00
Account TypeExpenditure					
031-47197-441	UNIFORM ALLOWANCE	1,000.00	.00	.00	.00
031-47197-502	TRAVEL EXPENSES	10,000.00	2,462.45	6,000.00	4,200.00
031-47197-503	DUES	800.00	.00	.00	.00
031-47197-605	OFFICE SUPPLIES	2,000.00	.00	.00	.00
031-47197-905	MISC	2,000.00	.00	.00	.00
Account TypeExpenditure		-15,800.00	-2,462.45	-6,000.00	-4,200.00
Fund031 - CIRCUIT CLK OPERATION & ADMINI		-9,550.00	7,610.47	1,203.00	3,800.00
Total:		-9,550.00	7,610.47	1,203.00	3,800.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund032 - TOURISM CAPITAL DEVELOPMENT					
Account TypeRevenue					
032-38110	INTEREST EARNED	100.00	102.19	10.00	50.00
032-38112	CD INTEREST	4,200.00	3,786.99	850.00	1,000.00
032-39919	TR FROM TOURISM	.00	.00	.00	.00
Account TypeRevenue		4,300.00	3,889.18	860.00	1,050.00
Account TypeExpenditure					
032-46161-611	AUTOMOTIVE FUEL OIL	.00	.00	.00	.00
032-46161-801	LAND	.00	.00	.00	.00
032-46161-805	BUILDINGS	.00	.00	.00	.00
032-46161-820	VEHICLE	.00	.00	.00	.00
032-46161-901	CONTINGENCY EXPENSE	.00	.00	.00	.00
032-46161-990	INTERFUND TRANSFER	.00	.00	.00	.00
Account TypeExpenditure		.00	.00	.00	.00
Fund032 - TOURISM CAPITAL DEVELOPMENT		4,300.00	3,889.18	860.00	1,050.00
Total:		4,300.00	3,889.18	860.00	1,050.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund033 - PROBATION SERVICES FUND					
Account TypeRevenue					
033-34745	IL DATA INTEGRATION GRANT PROC	12,000.00	12,000.00	.00	.00
033-34824	SOBRIETY COURT FEES	100.00	30.50	4,000.00	4,000.00
033-34844	LOCAL CURE PROGRAM REIMB GRANT	.00	.00	.00	.00
033-36515	PROBATION FEES	30,000.00	23,166.60	32,000.00	27,000.00
033-36714	PROFESSIONAL SERVICE FEES	.00	100.00	600.00	500.00
033-38110	INTEREST EARNED	100.00	992.36	100.00	100.00
033-38112	CD INTEREST	100.00	583.42	300.00	300.00
033-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
033-38197	CONFERENCE REVENUE	.00	.00	.00	.00
033-38910	MISC INCOME	.00	.00	.00	.00
033-39973	TR IN FR SOBRIETY COURT	.00	.00	.00	.00
Account TypeRevenue		42,300.00	36,872.88	37,000.00	31,900.00
Account TypeExpenditure					
033-47187-451	MILEAGE	4,000.00	1,476.77	4,000.00	4,000.00
033-47187-501	EDUCATION & TRAINING	3,000.00	3,771.03	5,800.00	6,000.00
033-47187-503	DUES	300.00	250.00	300.00	300.00
033-47187-506	CONFERENCE EXPENSE	.00	.00	.00	.00
033-47187-603	OPERATING SUPPLIES	2,500.00	2,497.23	2,500.00	2,500.00
033-47187-702	PROFESSIONAL SERVICE	16,600.00	1,900.00	16,600.00	16,600.00
033-47187-704	TELEPHONE	2,500.00	1,306.05	2,500.00	2,500.00
033-47187-810	EQUIPMENT PURCHASE	20,000.00	17,981.27	20,000.00	10,000.00
033-47187-905	MISCELLANEOUS EXPENSE	10,000.00	906.11	7,200.00	5,000.00
033-47187-990	INTERFUND TRANSFER	.00	5,000.00	5,000.00	5,000.00
Account TypeExpenditure		-58,900.00	-35,088.46	-63,900.00	-51,900.00
Fund033 - PROBATION SERVICES FUND		-16,600.00	1,784.42	-26,900.00	-20,000.00
Total:		-16,600.00	1,784.42	-26,900.00	-20,000.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund038 - SHERIFF'S VEHICLE RESERVE					
Account TypeRevenue					
038-34819	JAG VEHICLE GRANT	.00	.00	.00	.00
038-34822	I.D.O.T. PRINTER GRANT	.00	.00	.00	.00
038-35110	COURT FINES AND FEES	.00	.00	.00	8,000.00
038-35112	E-CITATION FEES	1,000.00	709.23	780.00	800.00
038-35855	SQUAD RENTAL	200.00	.00	400.00	200.00
038-38110	INTEREST INCOME	100.00	140.10	53.00	150.00
038-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
038-38217	INSURANCE SETTLEMENT PAYMENT	.00	.00	.00	.00
038-38793	SALE OF VEHICLES	.00	.00	3,000.00	15,000.00
038-39922	TRANSFER IN FROM GENERAL FUND	180,000.00	134,000.00	134,000.00	84,000.00
038-39928	TRANS IN FROM CAPT EQUIPMENT	.00	.00	.00	.00
Account TypeRevenue		181,300.00	134,849.33	138,233.00	108,150.00
Account TypeExpenditure					
038-46179-606	MINOR EQUIPMENT & SMALL TOOLS	640.00	640.00	640.00	3,737.78
038-46179-701	MAINTENANCE SERVICE	.00	.00	.00	2,500.00
038-46179-702	PROFESSIONAL SERVICE	895.00	.00	895.00	.00
038-46179-810	EQUIPMENT PURCHASE	20,000.00	13,820.57	20,000.00	17,525.22
038-46179-820	VEHICLE	160,275.00	114,275.00	114,860.00	95,737.00
Account TypeExpenditure		-181,810.00	-128,735.57	-136,395.00	-119,500.00
Fund038 - SHERIFF'S VEHICLE RESERVE		-510.00	6,113.76	1,838.00	-11,350.00
Total:		-510.00	6,113.76	1,838.00	-11,350.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund039 - DOCUMENT STORAGE FUND					
Account TypeRevenue					
039-34744	IL COURT TECH MODERNIZATION	500,000.00	168,626.62	.00	.00
039-34844	LOCAL CURE PROGRAM REIMB GRANT	.00	.00	.00	.00
039-36415	DOCUMENT STORAGE FEE	22,500.00	33,428.23	32,000.00	35,000.00
039-38110	INTEREST EARNED	1,500.00	3,187.19	16.00	.00
039-38112	CD INTEREST	200.00	3,384.49	.00	.00
039-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
Account TypeRevenue		524,200.00	208,626.53	32,016.00	35,000.00
Account TypeExpenditure					
039-47184-810	EQUIPMENT PURCHASE	750,000.00	210,615.51	66,300.00	65,000.00
039-47184-990	INTERFUND TRANSFER	10,000.00	10,000.00	10,000.00	10,072.00
Account TypeExpenditure		-760,000.00	-220,615.51	-76,300.00	-75,072.00
Fund039 - DOCUMENT STORAGE FUND		-235,800.00	-11,988.98	-44,284.00	-40,072.00
Total:		-235,800.00	-11,988.98	-44,284.00	-40,072.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund042 - GENERAL CAPITAL INVESTMENT					
Account TypeRevenue					
042-34862	MULTI AGENCY RADIO SYSTEM PROJ	1,062,000.00	.00	.00	.00
042-38110	INTEREST EARNED	.00	.00	400.00	25.00
042-38111	INTEREST EARNED-SAVINGS	1,200.00	3,107.55	1,000.00	25.00
042-39922	TR IN FR GENERAL FUND	150,000.00	1,800,000.00	1,800,000.00	500,000.00
Account TypeRevenue		1,213,200.00	1,803,107.55	1,801,400.00	500,050.00
Account TypeExpenditure					
042-46171-701	CONTRACTUAL MAINTENANCE	.00	.00	.00	.00
042-46171-702	PROFESSIONAL SERVICE	.00	.00	.00	.00
042-46171-805	BUILDINGS	294,695.00	324.64	1,984,695.00	418,798.00
042-46171-810	EQUIPMENT PURCHASE	1,462,000.00	.00	400,000.00	400,000.00
042-46171-890	OTHER IMPROVEMENTS	120,000.00	9,837.91	150,000.00	150,000.00
042-46171-990	INTERFUND TRANSFER	1,093,355.73	.00	.00	.00
Account TypeExpenditure		-2,970,050.73	-10,162.55	-2,534,695.00	-968,798.00
Fund042 - GENERAL CAPITAL INVESTMENT		-1,756,850.73	1,792,945.00	-733,295.00	-468,748.00
Total:		-1,756,850.73	1,792,945.00	-733,295.00	-468,748.00

Jo Daviess County, IL
Annual Budget
FY2024

Fund Description

Special Service Area #1 (fund number 043). The purpose of this Fund is to provide financial support to ambulance services through a tax levied on property within the boundaries of Special Service Area One which includes all taxable parcels located within the geographical boundaries of Apple River and Warren Townships as well as taxable parcels located in portions of the geographical boundaries of Nora and Thompson Townships. A Jo Daviess County Special Service Area Commission manages Special Service Area One and contracts ambulance services with a service provider agency (Warren Area Ambulance Service, Inc.) The County Treasurer collects property taxes for this Fund in accordance with the approved Combined Annual Budget and Appropriations Ordinance for Jo Daviess County and the Jo Daviess County Annual Tax Levy Ordinance. Expenditures from this Fund are authorized by the Jo Daviess County Board. This Fund was established under the authority of 35 ILCS 200/27-5 et seq.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund043 - SPECIAL SERVICES DISTRICT NO 1					
Account TypeRevenue					
043-31110	PROPERTY TAXES	279,659.39	189,949.77	235,926.00	116,970.00
043-38110	INTEREST EARNED	.00	.00	.00	.00
043-38120	COLLECTOR ACCOUNT INTEREST	.00	.00	.00	100.00
Account TypeRevenue		279,659.39	189,949.77	235,926.00	117,070.00
Account TypeExpenditure					
043-47191-905	MISCELLANEOUS EXPENSE	.00	.00	.00	.00
043-47191-910	INTERGOVERNMENTAL AGREEMENT	.00	.00	.00	.00
043-47191-924	SERVICE PROVIDER CONTRACT	279,659.39	189,955.50	235,926.00	116,970.00
Account TypeExpenditure		-279,659.39	-189,955.50	-235,926.00	-116,970.00
Fund043 - SPECIAL SERVICES DISTRICT NO 1		.00	-5.73	.00	100.00
Total:		.00	-5.73	.00	100.00

Jo Daviess County, IL
Annual Budget
FY2024

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, Pertussis, 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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund046 - Catastrophic Health Emergency					
Account TypeRevenue					
046-34842	CONTRACT TRACING GRANT	.00	.00	.00	282,000.00
046-34848	COVID MASS VACCINE GRANT	.00	50,500.02	.00	90,000.00
046-34852	COVID-19 RESPONSE GRANT	.00	294.87	.00	.00
046-34854	COVID-19 CRISIS GRANT	.00	.00	9,867.25	.00
046-38110	INTEREST	1,000.00	1,238.24	1,000.00	500.00
046-38112	CD INTEREST	.00	.00	.00	.00
046-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
046-39921	TRANSFER FROM PUBLIC HEALTH	.00	.00	.00	.00
046-39972	TR IN FR P/H CAPITAL INVEST	.00	.00	.00	.00
Account TypeRevenue		1,000.00	52,033.13	10,867.25	372,500.00
Account TypeExpenditure					
046-44162-441	UNIFORM ALLOWANCE	.00	.00	.00	1,515.79
046-44162-451	AUTOMOBILE MILEAGE	.00	.00	.00	.00
046-44162-501	EDUCATION & TRAINING	.00	.00	.00	.00
046-44162-504	PUBLICATIONS	.00	.00	.00	.00
046-44162-603	OPERATING SUPPLIES	.00	.00	.00	5,000.00
046-44162-604	COMPUTER SUPPLIES	.00	.00	.00	583.50
046-44162-605	OFFICE SUPPLIES	.00	.00	.00	3,000.00
046-44162-702	PROFESSIONAL SERVICE	.00	.00	.00	13,000.00
046-44162-704	TELEPHONE & ELECTRONIC COMM	.00	332.05	1,000.00	4,600.00
046-44162-810	EQUIPMENT PURCHASE	.00	.00	.00	36,241.06
046-44162-815	FURNITURE	.00	.00	.00	.00
046-44162-820	VEHICLE	.00	.00	.00	.00
046-44162-890	OTHER IMPROVEMENTS	.00	.00	.00	.00
046-44162-901	CONTINGENCY EXPENSE	450,000.00	.00	200,000.00	298,122.00
046-44162-905	MISCELLANEOUS EXPENSE	.00	.00	.00	.00
046-44162-925	COVID-19	.00	50,500.02	249,000.00	313,059.65
046-44162-990	INTERFUND TRANSFER	.00	.00	.00	.00
Account TypeExpenditure		-450,000.00	-50,832.07	-450,000.00	-675,122.00
Fund046 - Catastrophic Health Emergency		-449,000.00	1,201.06	-439,132.75	-302,622.00
Total:		-449,000.00	1,201.06	-439,132.75	-302,622.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund047 - TAX SALE AUTOMATION FUND					
Account TypeRevenue					
047-36410	AUTOMATION FEES	1,900.00	.00	2,000.00	2,000.00
047-37610	DUPLICATE TAX BILLS	2,000.00	3,009.70	2,000.00	4,000.00
047-38110	INTEREST EARNED	50.00	53.88	25.00	25.00
047-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
047-38910	MISC.	.00	.00	.00	.00
Account TypeRevenue		3,950.00	3,063.58	4,025.00	6,025.00
Account TypeExpenditure					
047-47186-501	EDUCATION & TRAINING	1,500.00	470.00	1,120.00	1,000.00
047-47186-502	TRAVEL EXPENSES	500.00	.00	500.00	500.00
047-47186-702	PROFESSIONAL SERVICE	500.00	.00	500.00	500.00
047-47186-810	EQUIPMENT	2,000.00	.00	2,000.00	2,000.00
047-47186-990	INTERFUND TRANSFER	2,000.00	2,000.00	2,000.00	2,000.00
Account TypeExpenditure		-6,500.00	-2,470.00	-6,120.00	-6,000.00
Fund047 - TAX SALE AUTOMATION FUND		-2,550.00	593.58	-2,095.00	25.00
Total:		-2,550.00	593.58	-2,095.00	25.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund048 - GENERAL CAPITAL EQUIPMENT					
Account TypeRevenue					
048-38112	CD INTEREST	400.00	1,883.14	500.00	1,000.00
048-39922	TR FROM GENERAL FUND	34,781.08	37,863.21	39,102.00	147,429.00
048-39927	TR FROM GIS	50,000.00	.00	.00	.00
048-39965	TR IN FR TREASURERS AUTOMATION	2,000.00	2,000.00	2,000.00	2,000.00
048-39979	TR IN FR ELECTION EQUIPMENT	.00	20,000.00	20,000.00	.00
Account TypeRevenue		87,181.08	61,746.35	61,602.00	150,429.00
Account TypeExpenditure					
048-46172-810	EQUIPMENT PURCHASE	251,676.00	63,171.99	208,744.00	210,338.00
048-46172-990	INTERFUND TRANSFER	.00	.00	.00	.00
Account TypeExpenditure		-251,676.00	-63,171.99	-208,744.00	-210,338.00
Fund048 - GENERAL CAPITAL EQUIPMENT		-164,494.92	-1,425.64	-147,142.00	-59,909.00
Total:		-164,494.92	-1,425.64	-147,142.00	-59,909.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund049 - ELECTION EQUIPMENT					
Account TypeRevenue					
049-31110	PROPERTY TAXES	.00	.00	.00	.00
049-34843	CARES ACT ELECTION GRANT	.00	.00	.00	.00
049-34865	ELECTION EQUIPMENT UPGRADE	.00	.00	.00	.00
049-34880	HHS HAVA GRANT	.00	.00	.00	.00
049-34881	HAVA DISABILITY GRANT	92,000.00	.00	.00	.00
049-34882	HAVA ELECTION SECURITY GRANT	20,000.00	.00	20,000.00	31,000.00
049-38110	INTEREST EARNED	.00	34.24	50.00	50.00
049-38910	MISC	.00	.00	.00	.00
049-39922	TRANSFER IN FROM GEN CO	.00	.00	.00	.00
Account TypeRevenue		112,000.00	34.24	20,050.00	31,050.00
Account TypeExpenditure					
049-47107-603	OPERATING SUPPLIES	.00	.00	.00	.00
049-47107-702	PROFESSIONAL SERVICE	.00	.00	.00	.00
049-47107-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
049-47107-890	OTHER IMPROVEMENTS	92,000.00	.00	.00	.00
049-47107-990	INTERFUND TRANSFER	.00	20,000.00	20,000.00	6,945.00
Account TypeExpenditure		-92,000.00	-20,000.00	-20,000.00	-6,945.00
Fund049 - ELECTION EQUIPMENT		20,000.00	-19,965.76	50.00	24,105.00
Total:		20,000.00	-19,965.76	50.00	24,105.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund051 - STATES ATTORNEY DRUG FORF					
Account TypeRevenue					
051-34935	COUNTY % OF DRUG FORFEITURE	.00	.00	.00	.00
051-35610	DRUG FINES	.00	.00	.00	.00
051-35615	DRUG FORFEITURES 12.5%	.00	.00	.00	200.00
051-38110	INTEREST	25.00	89.04	.00	.00
051-38910	MISC	.00	.00	.00	.00
Account TypeRevenue		25.00	89.04	.00	200.00
Account TypeExpenditure					
051-42134-604	COMPUTER SUPPLIES	3,000.00	.00	3,000.00	3,500.00
051-42134-810	EQUIPMENT PURCHASE	.00	.00	250.00	.00
051-42134-905	MISCELLANEOUS EXPENSE	.00	.00	.00	.00
Account TypeExpenditure		-3,000.00	.00	-3,250.00	-3,500.00
Fund051 - STATES ATTORNEY DRUG FORF		-2,975.00	89.04	-3,250.00	-3,300.00
Total:		-2,975.00	89.04	-3,250.00	-3,300.00

Jo Daviess County, IL
Annual Budget
FY2024

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).

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund052 - MAINTENANCE/CHILD SUPPORT FUND					
Account TypeRevenue					
052-36704	CHILD SUPPORT/MAINTA	900.00	1,544.00	900.00	900.00
052-38110	INTEREST EARNED	20.00	40.53	.00	.00
Account TypeRevenue		920.00	1,584.53	900.00	900.00
Account TypeExpenditure					
052-47185-605	OFFICE SUPPLIES	.00	.00	.00	.00
052-47185-815	FURNITURE	.00	.00	.00	.00
052-47185-990	INTERFUND TRANSFER	5,000.00	5,000.00	5,000.00	5,000.00
Account TypeExpenditure		-5,000.00	-5,000.00	-5,000.00	-5,000.00
Fund052 - MAINTENANCE/CHILD SUPPORT FUND		-4,080.00	-3,415.47	-4,100.00	-4,100.00
Total:		-4,080.00	-3,415.47	-4,100.00	-4,100.00

Jo Daviess County, IL
Annual Budget
FY2024

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).

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund053 - PROBATION EMHD PROGRAM FUND					
Account TypeRevenue					
053-36705	HOME CONFINEMENT MON	.00	.00	.00	.00
053-38910	MISC	.00	.00	.00	.00
Account TypeRevenue		.00	.00	.00	.00
Account TypeExpenditure					
053-47188-603	OPERATING SUPPLIES	3,879.00	.00	3,879.00	3,879.00
053-47188-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
Account TypeExpenditure		-3,879.00	.00	-3,879.00	-3,879.00
Fund053 - PROBATION EMHD PROGRAM FUND		-3,879.00	.00	-3,879.00	-3,879.00
Total:		-3,879.00	.00	-3,879.00	-3,879.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund055 - PUBLIC HEALTH CAPITAL INVEST					
Account TypeRevenue					
055-34815	BIO-TERRORISM PREPAREDNESS	.00	.00	.00	.00
055-34846	SOIL WATER CONSERV COST SHARE	.00	.00	.00	.00
055-34911	BIO-TERRORISM GRANT	.00	.00	.00	.00
055-38110	INTEREST EARNED	1,600.00	2,030.93	1,500.00	1,500.00
055-38112	CD INTEREST	.00	.00	.00	.00
055-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
055-38140	DONATIONS	.00	.00	.00	.00
055-39116	PROCEEDS FROM SALE OF PROPERTY	.00	.00	.00	.00
055-39117	INSURANCE PROCEEDS	.00	.00	.00	.00
055-39928	TRANSFER FROM CAP. INVESTMENT	.00	.00	.00	.00
055-39929	TRANSFER IN FROM PUBLIC HEALTH	.00	.00	.00	.00
055-39940	PUB/HEALTH CAPITOL I	.00	.00	.00	.00
055-39941	FR GENERAL CAPT EQUIP REPLACEM	.00	.00	.00	.00
055-39942	BUILD/IMPROVEMENTS	.00	.00	.00	.00
055-39968	MISC INTERFUND TRANSFER	.00	.00	.00	.00
055-39974	TR IN FR CATASTROPHIC HEALTH	.00	.00	.00	.00
Account TypeRevenue		1,600.00	2,030.93	1,500.00	1,500.00
Account TypeExpenditure					
055-46173-601	MAINTENANCE SUPPLIES	.00	.00	.00	.00
055-46173-603	OPERATING SUPPLIES	.00	.00	.00	.00
055-46173-604	COMPUTER SUPPLIES	.00	.00	.00	.00
055-46173-606	MINOR EQUIPMENT & SMALL TOOLS	.00	.00	.00	.00
055-46173-701	MAINTENANCE SERVICE	.00	.00	.00	.00
055-46173-702	PROFESSIONAL SERVICE	.00	.00	.00	.00
055-46173-704	TELEPHONE	.00	.00	.00	.00
055-46173-805	BUILDINGS	650,000.00	.00	635,000.00	700,000.00
055-46173-810	EQUIPMENT PURCHASE	50,000.00	.00	50,000.00	50,000.00
055-46173-815	FURNITURE	.00	.00	.00	.00
055-46173-820	VEHICLE	.00	29,440.00	55,000.00	.00
055-46173-890	OTHER IMPROVEMENTS	10,000.00	.00	10,000.00	.00
055-46173-901	CONTINGENCY EXPENSE	10,000.00	.00	10,000.00	10,000.00
055-46173-905	MISCELLANEOUS EXPENSE	.00	.00	.00	.00
055-46173-990	INTERFUND TRANSFER	.00	.00	.00	.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Account Type	Expenditure	-720,000.00	-29,440.00	-760,000.00	-760,000.00
Fund055 - PUBLIC HEALTH CAPITAL INVEST		-718,400.00	-27,409.07	-758,500.00	-758,500.00
Total:		-718,400.00	-27,409.07	-758,500.00	-758,500.00

Jo Daviess County, IL
Annual Budget
FY2024

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 IT/GIS Director 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 FY2024, an estimated three (3) months of operating expenses is required to be retained in this fund. Therefore, \$73,274 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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund058 - GIS AUTOMATION					
Account TypeRevenue					
058-34725	IDOT GIS GRANT FUNDING	.00	.00	.00	.00
058-36410	AUTOMATION FEES	126,000.00	120,442.00	132,000.00	162,000.00
058-36701	PLAT BOOK SALES	.00	.00	.00	.00
058-36703	COUNTY MAP SALES	75.00	50.00	120.00	120.00
058-36715	SERVICE CONTRACTS	.00	.00	.00	.00
058-36716	ADDRESS MAPS	.00	.00	60.00	60.00
058-36720	ROAD & ADDRESS ATLAS SALES	.00	.00	.00	30.00
058-36810	GIS MAPPING FEES	4,500.00	3,468.70	3,600.00	3,600.00
058-36815	GIS DIGITAL DATA LICENSE FEES	10,000.00	14,487.80	2,500.00	2,500.00
058-36820	GIS WEB SUBSCRIPTION FEES	25,000.00	23,518.00	23,500.00	21,000.00
058-37510	GIS PRINTING FEES	.00	.00	.00	.00
058-38110	INTEREST EARNED	500.00	669.63	200.00	200.00
058-38112	CD INTEREST	.00	.00	.00	.00
058-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
058-38158	REIMB FR RAILROADS	.00	.00	.00	.00
058-38910	MISC	.00	.00	.00	.00
058-39914	TRANSFER IN FROM TOURISM	.00	.00	.00	.00
058-39920	TR IN GIS/IT FR PUBLIC HEALTH	2,500.00	2,500.00	2,500.00	2,500.00
058-39921	TR IN FR CO HIGHWAY	20,000.00	20,000.00	20,000.00	20,000.00
058-39977	E911 SERVICE AGREEMENT	10,725.00	9,831.25	10,725.00	10,725.00
Account TypeRevenue		199,300.00	194,967.38	195,205.00	222,735.00
Account TypeExpenditure					
058-47189-401	SALARIES - FULL TIME	133,981.95	109,143.89	125,057.59	119,194.00
058-47189-403	SALARIES- PART TIME & TEMP	.00	.00	.00	.00
058-47189-405	SALARIES -OVERTIME	.00	.00	.00	.00
058-47189-411	HEALTH INSURANCE	25,328.16	20,479.40	21,964.80	21,116.00
058-47189-421	SOCIAL SECURITY CONTRIBUTION	8,306.88	6,744.69	7,753.57	7,390.00
058-47189-422	MEDICARE CONTRIBUTION	1,942.74	1,577.23	1,813.34	1,728.00
058-47189-431	IMRF CONTRIBUTION	9,124.17	7,551.35	8,491.41	10,513.00
058-47189-451	MILEAGE	100.00	.00	200.00	200.00
058-47189-501	EDUCATION & TRAINING	5,000.00	2,090.00	5,000.00	4,550.00
058-47189-502	TRAVEL EXPENSES	600.00	.00	100.00	550.00
058-47189-503	DUES	.00	.00	.00	.00
058-47189-604	COMPUTER SUPPLIES	3,000.00	276.96	3,000.00	4,000.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
058-47189-605	OFFICE SUPPLIES	800.00	343.51	800.00	800.00
058-47189-701	MAINTENANCE SERVICE	312.00	265.10	300.00	290.00
058-47189-702	PROFESSIONAL SERVICE	13,000.00	11,702.64	11,970.00	12,000.00
058-47189-703	POSTAGE	100.00	.00	100.00	100.00
058-47189-704	TELEPHONE	.00	.00	.00	9,716.00
058-47189-705	PUBLISHING	.00	.00	.00	.00
058-47189-706	PRINTING	.00	.00	.00	.00
058-47189-810	EQUIPMENT PURCHASE	2,000.00	159.99	2,000.00	4,000.00
058-47189-815	FURNITURE	.00	.00	.00	.00
058-47189-901	CONTINGENCY EXPENSE	500.00	.00	500.00	450.00
058-47189-910	INTERGOVERNMENTAL AGREEMENT	.00	.00	.00	.00
058-47189-990	INTERFUND TRANSFER	89,000.00	42,550.29	42,550.29	28,357.00
Account TypeExpenditure		-293,095.90	-202,885.05	-231,601.00	-224,954.00
Fund058 - GIS AUTOMATION		-93,795.90	-7,917.67	-36,396.00	-2,219.00
Total:		-93,795.90	-7,917.67	-36,396.00	-2,219.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund059 - HIGHWAY CAPITAL INVESTMENT					
Account TypeRevenue					
059-38110	INTEREST EARNED	1,000.00	448.00	1,000.00	1,200.00
059-38112	CD INTEREST	.00	.00	.00	.00
059-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
059-38910	MISC	.00	.00	.00	.00
059-39921	CO HWY TO CO HWY CAPITAL INVT	250,000.00	250,000.00	250,000.00	250,000.00
059-39922	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00
059-39930	MATCHING TO CO HWY CAPT INVT.	.00	.00	.00	.00
Account TypeRevenue		251,000.00	250,448.00	251,000.00	251,200.00
Account TypeExpenditure					
059-46174-605	OFFICE SUPPLIES	.00	.00	.00	.00
059-46174-805	BUILDINGS	20,000.00	163,039.89	200,000.00	139,700.00
059-46174-810	EQUIPMENT	5,000.00	5,731.31	6,000.00	44,585.68
059-46174-820	VEHICLE	250,000.00	129,411.00	159,000.00	207,414.32
059-46174-830	HIGHWAYS	30,000.00	39,218.75	42,000.00	60,300.00
059-46174-890	OTHER IMPROVEMENTS	.00	.00	.00	.00
059-46174-990	INTERFUND TRANSFER	.00	.00	.00	.00
Account TypeExpenditure		-305,000.00	-337,400.95	-407,000.00	-452,000.00
Fund059 - HIGHWAY CAPITAL INVESTMENT		-54,000.00	-86,952.95	-156,000.00	-200,800.00
Total:		-54,000.00	-86,952.95	-156,000.00	-200,800.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund064 - GIS CAPITAL EQUIPMENT & INVEST					
Account TypeRevenue					
064-38110	INTEREST	480.00	912.80	7.20	5.00
064-38112	CD INTEREST	1,440.00	.00	.00	.00
064-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
064-38712	COMMUNITY PART ORTHO PR	.00	.00	.00	.00
064-39925	FR GIS AUTOMATION FUND	25,000.00	29,061.29	29,061.29	25,000.00
064-39928	FR GENERAL CAPT EQUIP FUND	.00	.00	.00	.00
064-39929	FR GENERAL CAPT INVESTMENT	.00	.00	.00	.00
064-39949	TR IN HEALTH DEP ORTHO PROJECT	.00	.00	.00	.00
Account TypeRevenue		26,920.00	29,974.09	29,068.49	25,005.00
Account TypeExpenditure					
064-46180-702	PROFESSIONAL SERVICE	3,000.00	1,248.00	5,000.00	1,000.00
064-46180-706	PRINTING	.00	.00	.00	.00
064-46180-810	EQUIPMENT PURCHASE	55,000.00	9,500.00	17,000.00	5,000.00
064-46180-990	INTERFUND TRANSFER	.00	.00	.00	.00
Account TypeExpenditure		-58,000.00	-10,748.00	-22,000.00	-6,000.00
Fund064 - GIS CAPITAL EQUIPMENT & INVEST		-31,080.00	19,226.09	7,068.49	19,005.00
Total:		-31,080.00	19,226.09	7,068.49	19,005.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund065 - SALE IN ERROR FUND - TREAS.					
Account TypeRevenue					
065-38111	INTEREST EARNED	2,500.00	2,539.69	15.00	25.00
065-38915	SALE IN ERROR FEE	11,400.00	.00	12,000.00	12,000.00
Account TypeRevenue		13,900.00	2,539.69	12,015.00	12,025.00
Account TypeExpenditure					
065-47199-905	MISCELLANEOUS EXPENSE	100,000.00	1,226.92	150,000.00	150,000.00
065-47199-990	INTERFUND TRANSFER	85,000.00	.00	.00	.00
Account TypeExpenditure		-185,000.00	-1,226.92	-150,000.00	-150,000.00
Fund065 - SALE IN ERROR FUND - TREAS.		-171,100.00	1,312.77	-137,985.00	-137,975.00
Total:		-171,100.00	1,312.77	-137,985.00	-137,975.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund066 - JDC EMERGENCY SERVICES COMM					
Account TypeRevenue					
066-34611	LOCAL SHARE VIDEO GAMING TAX	4,000.00	5,580.30	2,527.00	2,000.00
066-34735	IL LAW ENFORCEMENT ALARM SYS	.00	.00	.00	.00
066-34736	IL TERRORISM TASK FORCE GRANT	.00	.00	.00	.00
066-34833	INTEROPERABLE EMERG COMM GRANT	.00	.00	.00	.00
066-35111	FTA WARRANT FEES	500.00	1,125.00	1,140.00	1,250.00
066-38110	INTEREST	500.00	1,224.92	431.00	700.00
066-38116	INT INSTALLMENT CONTRACT LOAN	.00	.00	.00	.00
066-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
066-38140	DONATIONS	.00	.00	.00	.00
066-38910	MISC	.00	.00	.00	.00
066-38936	ST OF IL CAPITAL ASSISTANCE GR	.00	.00	.00	.00
066-39119	PROCEEDS FROM EQUIPMENT SALES	.00	.00	.00	.00
066-39613	DEBT CERTIFICATES	.00	.00	.00	.00
066-39922	GENERAL FUND TRANSFER IN	8,334.00	8,334.00	8,334.00	8,334.00
066-39929	TRANS IN FR PUBLIC HEALTH	.00	.00	.00	.00
066-39947	TRAN IN FR GEN CAPT INVSTMNTS	.00	.00	.00	.00
066-39960	TRANSFER IN FROM 911	.00	.00	.00	.00
066-39963	TRANSFER IN CONTINGENCY	.00	.00	.00	.00
Account TypeRevenue		13,334.00	16,264.22	12,432.00	12,284.00
Account TypeExpenditure					
066-46181-702	PROFESSIONAL SERVICE	7,280.00	926.75	7,280.00	12,000.00
066-46181-705	PUBLISHING	.00	.00	.00	.00
066-46181-711	UTILITIES	4,185.00	3,507.82	4,552.00	4,552.81
066-46181-719	OTHER SERVICE CHARGES	.00	.00	.00	.00
066-46181-810	EQUIPMENT PURCHASE	.00	.00	.00	53,447.19
066-46181-904	LOAN PAYMENT	.00	.00	.00	.00
066-46181-910	INTERGOVERNMENTAL AGREEMENT	600.00	.00	600.00	600.00
066-46181-990	INTERFUND TRANSFER	.00	.00	.00	.00
Account TypeExpenditure		-12,065.00	-4,434.57	-12,432.00	-70,600.00
Fund066 - JDC EMERGENCY SERVICES COMM		1,269.00	11,829.65	.00	-58,316.00
Total:		1,269.00	11,829.65	.00	-58,316.00

Jo Daviess County, IL
Annual Budget
FY2024

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

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund069 - COUNTY JAIL MEDICAL COSTS FUND					
Account TypeRevenue					
069-35110	COURT FINES AND FEES	4,000.00	2,036.37	4,000.00	4,000.00
069-38110	INTEREST	1.00	22.40	.41	2.00
069-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
069-38910	MISC.	.00	.00	.00	.00
Account TypeRevenue		4,001.00	2,058.77	4,000.41	4,002.00
Account TypeExpenditure					
069-41131-603	OPERATING SUPPLIES	1,000.00	.00	1,000.00	1,000.00
069-41131-702	PROFESSIONAL SERVICE	3,000.00	.00	3,000.00	3,000.00
Account TypeExpenditure		-4,000.00	.00	-4,000.00	-4,000.00
Fund069 - COUNTY JAIL MEDICAL COSTS FUND		1.00	2,058.77	.41	2.00
Total:		1.00	2,058.77	.41	2.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund070 - Coroners Equipment & Operation					
Account TypeRevenue					
070-34730	DEATH CERTIFICATE SURCHARGE	4,000.00	3,365.00	5,000.00	4,400.00
070-36115	CORONERS FEES	6,000.00	6,275.00	6,000.00	5,000.00
070-38110	INTEREST INCOME	800.00	1,221.32	5.00	200.00
070-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
Account TypeRevenue		10,800.00	10,861.32	11,005.00	9,600.00
Account TypeExpenditure					
070-47202-606	MINOR EQUIPMENT & SMALL TOOLS	15,000.00	-5,762.98	8,000.00	5,000.00
070-47202-901	CONTINGENCY EXPENSE	.00	.00	.00	.00
Account TypeExpenditure		-15,000.00	5,762.98	-8,000.00	-5,000.00
Fund070 - Coroners Equipment & Operation		-4,200.00	16,624.30	3,005.00	4,600.00
Total:		-4,200.00	16,624.30	3,005.00	4,600.00

Jo Daviess County, IL
Annual Budget
FY2024

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 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.)

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund071 - Jo Daviess County Transit Fund					
Account TypeRevenue					
071-34612	OPERATING REV-FARES/CONTRACTS	.00	.00	.00	70,000.00
071-34707	STATE DITF	.00	.00	.00	.00
071-34709	CVP PARATRANSIT VEHICLE GRANT	437,000.00	.00	437,000.00	.00
071-34740	ILLINOIS DOAP GRANT	983,500.00	502,142.92	983,500.00	983,500.00
071-34741	REBUILD IL ROUND #1	372,499.20	.00	378,000.00	.00
071-34742	REBUILD IL ROUND 2	155,700.00	.00	155,700.00	.00
071-34743	REBUILD IL ROUND #3	1,200,000.00	.00	1,200,000.00	.00
071-34831	FEDERAL ARRA CAPITAL GRANT	.00	.00	.00	551,835.00
071-34837	STATE "JOBS NOW" GRANT	.00	.00	.00	.00
071-34847	FEDERAL CARES GRANT	904,007.84	6,161.80	912,281.96	228,327.00
071-34853	STATEWIDE NON METRO TRANSPORT	397,275.00	.00	122,275.00	.00
071-34857	ZERO EMISSIONS PARATRANSIT GR	250,000.00	.00	.00	.00
071-34870	SECTION 5311 OPERATING ASST GR	210,066.00	233,610.19	181,875.00	181,875.00
071-36511	FARES	15,000.00	15,639.70	15,000.00	.00
071-36512	CONTRACTS	100,000.00	68,892.39	60,000.00	.00
071-38110	INTEREST EARNED	7,500.00	6,089.02	500.00	500.00
071-38136	PURCHASING CARD REBATE	.00	.00	500.00	.00
071-38140	DONATIONS (VETERAN RIDES)	7,500.00	5,079.43	10,000.00	500.00
071-38910	MISC	.00	.00	.00	.00
071-39922	TRANSFER IN GENERAL COUNTY	.00	.00	.00	.00
Account TypeRevenue		5,040,048.04	837,615.45	4,456,631.96	2,016,537.00
Account TypeExpenditure					
071-44163-401	SALARIES FULL TIME	826,541.58	447,563.65	493,431.12	477,381.00
071-44163-403	SALARIES PART TIME & TEMP	276,464.54	145,480.62	156,774.46	99,008.00
071-44163-405	SALARIES OVER-TIME	64,701.00	79,618.46	63,000.00	61,620.00
071-44163-411	HEALTH INSURANCE	238,800.00	105,632.53	97,584.00	91,860.00
071-44163-413	WORKERS COMPENSATION	15,000.00	.00	15,000.00	3,653.00
071-44163-421	SOCIAL SECURITY CONTRIBUTIONS	72,397.84	40,475.11	44,218.75	35,736.00
071-44163-422	MEDICARE CONTRIBUTION	16,931.75	9,465.93	10,341.48	8,358.00
071-44163-431	RETIREMENT CONTRIBUTION (IMRF)	70,324.03	39,489.55	40,592.76	42,105.00
071-44163-441	UNIFORM ALLOWANCE	15,000.00	177.98	10,000.00	5,000.00
071-44163-451	AUTOMOBILE MILEAGE	1,500.00	658.12	1,000.00	1,000.00
071-44163-501	EDUCATION/TRAINING	5,000.00	2,063.00	2,100.00	1,500.00

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
071-44163-502	TRAVEL EXPENSE	5,000.00	1,475.40	2,000.00	2,000.00
071-44163-503	DUES	5,000.00	2,259.80	3,000.00	3,916.00
071-44163-601	MAINTENANCE SUPPLIES	40,000.00	17,314.59	40,000.00	45,000.00
071-44163-602	JANITORIAL SUPPLIES	3,000.00	1,225.65	3,000.00	1,500.00
071-44163-603	OPERATING SUPPLIES	5,000.00	2,150.72	5,000.00	5,000.00
071-44163-604	COMPUTER SUPPLIES	3,500.00	1,247.74	3,500.00	5,000.00
071-44163-605	OFFICE SUPPLIES	3,000.00	1,604.40	3,000.00	4,300.00
071-44163-606	MINOR EQUIP/SMALL TOOLS	5,000.00	3,054.29	5,000.00	5,000.00
071-44163-610	INTERNET EMAIL ETC	5,000.00	714.93	5,000.00	4,584.00
071-44163-611	AUTOMOBILE FUEL/OIL	140,000.00	110,216.01	120,000.00	120,000.00
071-44163-701	MAINTENANCE SERVICE	21,000.00	14,626.65	21,000.00	12,500.00
071-44163-702	PROFESSIONAL SERVICE	150,000.00	22,722.61	150,000.00	20,000.00
071-44163-703	POSTAGE	1,000.00	225.37	1,000.00	500.00
071-44163-704	TELEPHONE	20,000.00	19,155.04	28,000.00	18,100.00
071-44163-705	PUBLISHING	6,500.00	3,255.08	3,500.00	6,500.00
071-44163-706	PRINTING	3,000.00	1,458.03	2,000.00	1,500.00
071-44163-711	UTILITIES	15,000.00	13,035.25	15,000.00	20,000.00
071-44163-712	GARBAGE DISPOSAL	1,500.00	844.00	1,200.00	1,216.00
071-44163-721	LIABILITY INSURANCE	.00	.00	15,000.00	885.64
071-44163-724	RENTALS	1,000.00	.00	1,000.00	1,000.00
071-44163-805	BUILDINGS	1,911,700.00	.00	1,911,700.00	5,000.00
071-44163-810	EQUIPMENT PURCHASE	97,000.00	12,914.74	81,000.00	18,700.00
071-44163-815	FURNITURE	75,000.00	2,200.00	75,000.00	7,500.00
071-44163-820	VEHICLE	772,000.00	.00	772,000.00	50,000.00
071-44163-890	OTHER IMPROVEMENTS	25,000.00	.00	25,000.00	160,000.00
071-44163-901	CONTINGENCY EXPENSE	10,000.00	.00	10,000.00	10,000.00
071-44163-905	MISCELLANEOUS EXPENSE	.00	.00	.00	.00
071-44163-922	REIMB TO PUBLIC TRANSIT PROVID	.00	.00	.00	.00
071-44163-927	DONATED RIDES FOR VETERAN'S	6,200.00	.00	6,200.00	2,000.00
071-44163-990	INTERFUND TRANSFER	41,933.89	17,648.25	23,531.00	32,609.36
Account TypeExpenditure		-4,974,994.63	-1,119,973.50	-4,265,673.57	-1,391,532.00
Fund071 - Jo Daviess County Transit Fund		65,053.41	-282,358.05	190,958.39	625,005.00
Total:		65,053.41	-282,358.05	190,958.39	625,005.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund072 - JDC Natural Hazard Mitigation					
Account TypeRevenue					
072-34733	IEMA GRANT	.00	.00	.00	.00
072-34851	FEMA GRANT	.00	.00	.00	.00
072-38110	INTEREST EARNED	.00	.08	.00	.00
072-38910	MISC	.00	.00	.00	.00
Account TypeRevenue		.00	.08	.00	.00
Account TypeExpenditure					
072-41132-702	PROFESSIONAL SERVICE	.00	.00	.00	.00
Account TypeExpenditure		.00	.00	.00	.00
Fund072 - JDC Natural Hazard Mitigation		.00	.08	.00	.00
Total:		.00	.08	.00	.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund074 - STATES ATTORNEY RECORDS AUTO					
Account TypeRevenue					
074-36410	AUTOMATION FEES	1,200.00	1,276.15	1,200.00	1,200.00
074-38111	INTEREST EARNED - SAVINGS	120.00	226.13	.00	.00
Account TypeRevenue		1,320.00	1,502.28	1,200.00	1,200.00
Account TypeExpenditure					
074-42134-604	COMPUTER SUPPLIES	1,500.00	.00	1,400.00	1,500.00
074-42134-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
Account TypeExpenditure		-1,500.00	.00	-1,400.00	-1,500.00
Fund074 - STATES ATTORNEY RECORDS AUTO		-180.00	1,502.28	-200.00	-300.00
Total:		-180.00	1,502.28	-200.00	-300.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund075 - ETSB - CAPITAL EQUIP & INVEST					
Account TypeRevenue					
075-38111	INTEREST	4,308.00	3,105.63	19.00	17.00
075-39922	FROM 911 FUND	25,600.00	25,600.00	25,600.00	25,600.00
Account TypeRevenue		29,908.00	28,705.63	25,619.00	25,617.00
Account TypeExpenditure					
075-46181-810	EQUIPMENT PURCHASE	.00	.00	.00	.00
075-46181-901	CONTINGENCY	50,000.00	.00	50,000.00	50,000.00
Account TypeExpenditure		-50,000.00	.00	-50,000.00	-50,000.00
Fund075 - ETSB - CAPITAL EQUIP & INVEST		-20,092.00	28,705.63	-24,381.00	-24,383.00
Total:		-20,092.00	28,705.63	-24,381.00	-24,383.00

Jo Daviess County, IL
Annual Budget
FY2024

Fund Description

Special Service Area #6 (fund number 076) The purpose of this Fund is to provide financial support to ambulance services through 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. A Jo Daviess County Special Service Area Commission manages Special Service Area Number Six and contracts ambulance services with a service provider agency (Galena Area Emergency Medical Service District) The County Treasurer collects property taxes for this Fund in accordance with the approved Combined Annual Budget and Appropriations Ordinance for Jo Daviess County and the Jo Daviess County Annual Tax Levy Ordinance. Expenditures from this Fund are authorized by the Jo Daviess County Board. This Fund was established under the authority of 35 ILCS 200/27-5 et seq.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund076 - SPECIAL SERVICE AREA #6					
Account TypeRevenue					
076-31110	PROPERTY TAXES	521,900.57	321,211.69	404,932.00	401,625.00
076-38110	INTEREST	.00	.00	.00	.00
076-38120	COLLECTOR ACCOUNT INTEREST	.00	.00	.00	100.00
Account TypeRevenue		521,900.57	321,211.69	404,932.00	401,725.00
Account TypeExpenditure					
076-47203-905	MISCELLANEOUS EXPENSE	.00	.00	.00	.00
076-47203-924	SERVICE PROVIDER CONTRACT	521,900.57	321,279.33	404,932.00	401,625.00
Account TypeExpenditure		-521,900.57	-321,279.33	-404,932.00	-401,625.00
Fund076 - SPECIAL SERVICE AREA #6		.00	-67.64	.00	100.00
Total:		.00	-67.64	.00	100.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund077 - E-CITATION FUND					
Account TypeRevenue					
077-35112	E-CITATION FEES	6,000.00	9,804.50	7,500.00	7,000.00
077-38111	INTEREST	50.00	120.14	.00	.00
Account TypeRevenue		6,050.00	9,924.64	7,500.00	7,000.00
Account TypeExpenditure					
077-42133-905	MISCELLANEOUS	60,000.00	.00	50,000.00	30,000.00
Account TypeExpenditure		-60,000.00	.00	-50,000.00	-30,000.00
Fund077 - E-CITATION FUND		-53,950.00	9,924.64	-42,500.00	-23,000.00
Total:		-53,950.00	9,924.64	-42,500.00	-23,000.00

Jo Daviess County, IL
Annual Budget
FY2024

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

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund078 - LAW LIBRARY FUND					
Account TypeRevenue					
078-35510	LAW LIBRARY FEES	5,700.00	4,640.00	6,000.00	6,000.00
078-38111	INTEREST	86.16	88.24	50.00	50.00
Account TypeRevenue		5,786.16	4,728.24	6,050.00	6,050.00
Account TypeExpenditure					
078-42133-604	COMPUTER SUPPLIES	7,500.00	.00	5,000.00	4,000.00
078-42133-815	FURNITURE	7,500.00	.00	5,000.00	5,000.00
078-42133-890	OTHER IMPROVEMENTS	25,000.00	.00	25,000.00	16,000.00
Account TypeExpenditure		-40,000.00	.00	-35,000.00	-25,000.00
Fund078 - LAW LIBRARY FUND		-34,213.84	4,728.24	-28,950.00	-18,950.00
Total:		-34,213.84	4,728.24	-28,950.00	-18,950.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund079 - JUVENILE JUSTICE FUND					
Account TypeRevenue					
079-36719	YOUTH DIVERSION FEES	3,100.00	3,089.45	3,000.00	2,750.00
079-38110	INTEREST	75.00	138.21	2.00	.00
079-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
079-38140	DONATIONS	.00	.00	.00	.00
079-38862	GRANT REVENUE	.00	.00	.00	.00
Account TypeRevenue		3,175.00	3,227.66	3,002.00	2,750.00
Account TypeExpenditure					
079-47204-917	PROGRAMS	9,250.00	1,379.00	9,500.00	7,000.00
079-47204-990	INTERFUND TRANSFER	.00	.00	.00	.00
Account TypeExpenditure		-9,250.00	-1,379.00	-9,500.00	-7,000.00
Fund079 - JUVENILE JUSTICE FUND		-6,075.00	1,848.66	-6,498.00	-4,250.00
Total:		-6,075.00	1,848.66	-6,498.00	-4,250.00

Jo Daviess County, IL
Annual Budget
FY2024

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.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund080 - COUNTY PET POPULATION FUND					
Account TypeRevenue					
080-32415	DOG REGISTRATION MINIM DIF FEE	7,000.00	5,680.00	7,000.00	7,000.00
080-38110	INTEREST	100.00	78.70	100.00	100.00
080-38862	GRANT REVENUE	.00	.00	.00	.00
Account TypeRevenue		7,100.00	5,758.70	7,100.00	7,100.00
Account TypeExpenditure					
080-44165-702	PROFESSIONAL SERVICE	10,000.00	.00	10,000.00	7,000.00
Account TypeExpenditure		-10,000.00	.00	-10,000.00	-7,000.00
Fund080 - COUNTY PET POPULATION FUND		-2,900.00	5,758.70	-2,900.00	100.00
Total:		-2,900.00	5,758.70	-2,900.00	100.00

Jo Daviess County, IL
Annual Budget
FY2024

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).

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund082 - DRUG ADDICTION FUND					
Account TypeRevenue					
082-35113	DRUG ADDICTION FEES	30.00	30.00	30.00	50.00
082-38111	INTEREST INCOME	.00	1.17	.00	.00
Account TypeRevenue		30.00	31.17	30.00	50.00
Account TypeExpenditure					
082-42136-905	MISC	.00	.00	.00	.00
Account TypeExpenditure		.00	.00	.00	.00
Fund082 - DRUG ADDICTION FUND		30.00	31.17	30.00	50.00
Total:		30.00	31.17	30.00	50.00

Jo Daviess County, Illinois
Annual Budget
FY2024

Fund Description

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

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund083 - VETERANS ASSISTANCE PROGRAM					
Account TypeRevenue					
083-38110	INTEREST	25.00	32.30	15.00	15.00
083-39968	TR IN FR GENERAL FUND	15,000.00	.00	10,000.00	10,000.00
Account TypeRevenue		15,025.00	32.30	10,015.00	10,015.00
Account TypeExpenditure					
083-47205-923	CONTRIBUTION VETERAN ASST PROG	22,368.00	10,000.00	22,368.00	22,368.00
Account TypeExpenditure		-22,368.00	-10,000.00	-22,368.00	-22,368.00
Fund083 - VETERANS ASSISTANCE PROGRAM		-7,343.00	-9,967.70	-12,353.00	-12,353.00
Total:		-7,343.00	-9,967.70	-12,353.00	-12,353.00

Jo Daviess County, IL
Annual Budget
FY2024

Fund Description

Public Defender Records Automation Fund (fund number 084). The purpose of this fund is to defray the expense of establishing and maintaining automated record keeping systems in the offices of the Public Defender. Revenue for this fund is derived from the criminal and traffic assessments to be charged by the Clerk of the Circuit Court, as established in Jo Daviess County Resolution number R2019-16. The money collected by the Clerk of the Circuit Court for this fund is remitted monthly by the Clerk of the Circuit Court to the County Treasurer for deposit into this fund. Expenditures from this fund may be made by the Public Defender for hardware, software, and research and development related to automated record keeping systems. This fund was established under the authority of the Illinois Criminal and Traffic Assessment Act (705 ILCS 135/1-1).

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund084 - PUBLIC DEFENDER RECORDS AUTO					
Account TypeRevenue					
084-36410	AUTOMATION FEES	546.00	458.00	570.00	350.00
084-38110	INTEREST	3.97	3.41	3.32	.00
Account TypeRevenue		549.97	461.41	573.32	350.00
Account TypeExpenditure					
084-42137-604	COMPUTER SUPPLIES	1,000.00	.00	.00	.00
Account TypeExpenditure		-1,000.00	.00	.00	.00
Fund084 - PUBLIC DEFENDER RECORDS AUTO		-450.03	461.41	573.32	350.00
Total:		-450.03	461.41	573.32	350.00

Jo Daviess County, IL
Annual Budget
FY2024

Fund Description

Special Service Area #7 (fund number 085) The purpose of this Fund is to provide financial support to ambulance services through a tax levied on property within the boundaries of Special Service Area Number Seven including all taxable parcels located within the geographical boundaries of Derinda, Hanover, Elizabeth, and Woodbine Townships and taxable parcels located in portions of the geographical boundaries of Guilford, Rice, and Thompson Townships. A Jo Daviess County Special Service Area Commission manages Special Service Area Number Seven and contracts ambulance services with a service provider agency (Elizabeth Community Ambulance Service). The County Treasurer collects property taxes for this Fund in accordance with the approved Combined Annual Budget and Appropriations Ordinance for Jo Daviess County and the Jo Daviess County Annual Tax Levy Ordinance. Expenditures from this Fund are authorized by the Jo Daviess County Board. This Fund was established under the authority of 35 ILCS 200/27-5 et seq.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund085 - SPECIAL SERVICE AREA #7					
Account TypeRevenue					
085-31110	PROPERTY TAXES	378,744.63	244,111.12	307,971.00	296,658.00
085-38110	INTEREST	.00	.00	.00	.00
085-38120	COLLECTOR ACCOUNT INTEREST	.00	.00	.00	100.00
Account TypeRevenue		378,744.63	244,111.12	307,971.00	296,758.00
Account TypeExpenditure					
085-47206-924	SERVICE PROVIDER CONTRACT	378,744.63	244,326.58	307,971.00	296,658.00
Account TypeExpenditure		-378,744.63	-244,326.58	-307,971.00	-296,658.00
Fund085 - SPECIAL SERVICE AREA #7		.00	-215.46	.00	100.00
Total:		.00	-215.46	.00	100.00

Jo Daviess County, IL
Annual Budget
FY2024

Fund Description

American Rescue Plan Fund (fund number 086). The purpose of the American Rescue Plan Fund is to account for the receipt of revenue and payment of expenses associated with the American Rescue Plan Act of 2021 (H.R. 1309). The U.S. Department of the Treasury oversees and administers payments to state and local governments, and every county is eligible to receive a direct allocation from Treasury. Municipalities and counties will receive funds in two tranches – with 50 percent this year (2021) and the remaining 50 percent no earlier than 12 months from the first payment. The U.S. Treasury is required to pay first tranche to counties not later than 60-days after enactment, and second payment no earlier than 12 months after the first payment. Expenditures from this Fund are authorized by the Jo Daviess County Board. This fund was established by action of the Jo Daviess County Board on May 11, 2021.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund086 - AMERICAN RESCUE PLAN					
Account TypeRevenue					
086-34849	AMERICAN RESCUE PLAN GRANT	.00	.00	100,000.00	2,062,325.00
086-34856	LATCF GRANT	.00	100,000.00	.00	.00
086-38110	INTEREST	2,400.00	4,683.55	7,000.00	4,000.00
086-38112	CD INTEREST	42,000.00	64,720.42	.00	.00
086-38136	PURCHASING CARD REBATE	.00	.00	.00	.00
Account TypeRevenue		44,400.00	169,403.97	107,000.00	2,066,325.00
Account TypeExpenditure					
086-47207-702	PROFESSIONAL SERVICE	.00	391,290.22	4,116,790.00	84,000.00
086-47207-805	BUILDINGS	.00	.00	.00	1,172,000.00
086-47207-901	CONTINGENCY	200,000.00	.00	.00	2,868,650.00
086-47207-990	INTERFUND TRANSFER	3,500,000.00	62,000.00	74,801.20	.00
Account TypeExpenditure		-3,700,000.00	-453,290.22	-4,191,591.20	-4,124,650.00
Fund086 - AMERICAN RESCUE PLAN		-3,655,600.00	-283,886.25	-4,084,591.20	-2,058,325.00
Total:		-3,655,600.00	-283,886.25	-4,084,591.20	-2,058,325.00

Jo Daviess County, IL
Annual Budget
FY2024

Fund Description

Transportation Safety Highway Hire Back (fund number 087)

The county shall use the moneys in its Transportation Safety Highway Hire-back Fund to hire off-duty county police officers to monitor construction or maintenance zones in that county on highways other than interstate highways. The county, in its discretion, may also use a portion of the moneys in its Transportation Safety Highway Hire-back Fund to purchase equipment for county law enforcement and fund the production of materials to educate drivers on construction zone safe driving habits and approaching stationary authorized emergency vehicles. The revenue for this Fund is derived from the violation of subsection (c) of Section 11-907 of the Illinois Vehicle Code for deposit into the county's Transportation Safety Highway Hire-back Fund to be used as provided in subsection (j) of Section 11-907 of the Illinois Vehicle Code. This Fund was established under the authority of 705 ILCS 135/15-70(19) et seq.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund087 - TRANSP SAFETY HWY HIRE BACK					
Account TypeRevenue					
087-35110	COURT COST/FEES/FINES	250.00	.00	250.00	250.00
087-38110	INTEREST	2.00	2.35	2.07	.00
Account TypeRevenue		252.00	2.35	252.07	250.00
Account TypeExpenditure					
087-42138-501	EDUCATION/TRAINING	.00	.00	250.00	250.00
Account TypeExpenditure		.00	.00	-250.00	-250.00
Fund087 - TRANSP SAFETY HWY HIRE BACK		252.00	2.35	2.07	.00
Total:		252.00	2.35	2.07	.00

Jo Daviess County, IL
Annual Budget
FY2024

Fund Description

Courthouse Renovation Fund (fund number 088). This fund was established to accumulate funds for the cost of the Courthouse renovation and addition. Revenues are normally derived from fund transfers from General Capital Investment Fund (042), American Rescue Plan Fund (086) and other sources. Expenditures from this Fund are authorized by the Jo Daviess County Board. This fund was established by action of the Jo Daviess County Board on August 8, 2023.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund088 - COURTHOUSE RENOVATIONS					
Account TypeRevenue					
088-38111	SAVINGS INTEREST	200,000.00	91,292.18	.00	.00
088-38140	DONATIONS	.00	.00	.00	.00
088-38910	MISC.	.00	.00	.00	.00
088-39613	DEBT CERTIFICATES	8,766,066.55	8,766,066.55	.00	.00
088-39947	TR IN FR CAPT INVESTMENTS	1,000,000.00	.00	.00	.00
088-39982	TR IN FR AMERICAN RESCUE PLAN	3,500,000.00	.00	.00	.00
Account TypeRevenue		13,466,066.55	8,857,358.73	.00	.00
Account TypeExpenditure					
088-46182-403	PART-TIME SALARIES	.00	.00	.00	.00
088-46182-451	AUTOMOBILE MILEAGE	1,000.00	.00	.00	.00
088-46182-606	MINOR EQUIPMENT & SMALL TOOLS	1,000.00	.00	.00	.00
088-46182-610	INTERNET	12,000.00	.00	.00	.00
088-46182-702	PROFESSIONAL SERVICE	1,041,637.49	.00	.00	.00
088-46182-705	PUBLISHING	1,000.00	.00	.00	.00
088-46182-711	UTILITIES	67,500.00	.00	.00	.00
088-46182-724	RENTALS	55,000.00	.00	.00	.00
088-46182-805	BUILDINGS	11,811,453.00	.00	.00	.00
088-46182-810	EQUIPMENT	20,000.00	.00	.00	.00
088-46182-815	FURNITURE	20,000.00	.00	.00	.00
088-46182-890	OTHER IMPROVEMENTS	250,000.00	.00	.00	.00
088-46182-901	CONTINGENCY	30,476.06	.00	.00	.00
088-46182-905	MISC	5,000.00	.00	.00	.00
088-46182-920	UNBUDGETED GRANT EXPENSE	.00	.00	.00	.00
088-46182-990	INTERFUND TRANSFER	.00	.00	.00	.00
Account TypeExpenditure		-13,316,066.55	.00	.00	.00
Fund088 - COURTHOUSE RENOVATIONS		150,000.00	8,857,358.73	.00	.00
Total:		150,000.00	8,857,358.73	.00	.00

Jo Daviess County, IL
Annual Budget
FY2024

Fund Description

Courthouse Bond Payment Fund (fund number 089). This fund was established to accumulate funds for the payment of the Jo Daviess County issued General Obligation Bonds (Alternate Revenue Source Series 2023) in the amount of \$8,660,000.00 sale proceeds to fund the Courthouse Renovation Project. The principal of and interest on the Bonds will be paid from receipts from the County's distributive share of retailers' occupation taxes, service occupation taxes, use taxes and service use taxes. Revenues are normally derived from fund transfers from the General Fund (001) Revenue Line items. Expenditures from the fund are included in the annual budget and payments from the fund are authorized by the County Board. This fund was established by action of the Jo Daviess County Board on August 8, 2023.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund089 - COURTHOUSE BOND PAYMENT FUND					
Account TypeRevenue					
089-38111	SAVINGS INTEREST	.00	.00	.00	.00
089-39922	TR IN FR GENERAL COUNTY	369,766.44	.00	.00	.00
Account TypeRevenue		369,766.44	.00	.00	.00
Account TypeExpenditure					
089-46183-904	BOND OR LOAN PAYMENT	369,766.44	.00	.00	.00
Account TypeExpenditure		-369,766.44	.00	.00	.00
Fund089 - COURTHOUSE BOND PAYMENT FUND		.00	.00	.00	.00
Total:		.00	.00	.00	.00

Jo Daviess County, IL
Annual Budget
FY2024

Fund Description

Illinois Supreme Court Public Defender Fund (fund number 090). Pursuant to Public Act 103-0008, which enacted 55 ILCS 5/3-4014, the Public Defender Fund was created as a special fund in the State treasury. All money in the Public Defender Fund shall be used, subject to appropriation, by the Illinois Supreme Court to provide funding to counties with a population of 3,000,000 or less for public defender and public defender services pursuant to Section 3-4014. The AOIC, on behalf of the Supreme Court of Illinois, will provide funding to each individual county through public defender funding agreements to provide funds for public defenders and/or public defender services. This fund will be used to deposit and expend the money received from the AOIC.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund090 - OTHER INTERGOVERNMENTAL					
Account TypeRevenue					
090-34941	STATE ILLINOIS COMPTROLLER	.00	.00	.00	.00
Account TypeRevenue		.00	.00	.00	.00
Account TypeExpenditure					
090-42139-401	FULL TIME SALARIES	20,000.00	.00	.00	.00
090-42139-403	PART-TIME SALARIES	20,000.00	.00	.00	.00
090-42139-421	SOCIAL SECURITY CONTRIBUTION	2,480.00	.00	.00	.00
090-42139-422	MEDICARE CONTRIBUTION	600.00	.00	.00	.00
090-42139-431	RETIREMENT CONTRIBUTION	2,800.00	.00	.00	.00
090-42139-905	MISC EXP	40,251.39	.00	.00	.00
Account TypeExpenditure		-86,131.39	.00	.00	.00
Fund090 - OTHER INTERGOVERNMENTAL		-86,131.39	.00	.00	.00
Total:		-86,131.39	.00	.00	.00

Jo Daviess County, IL
Annual Budget
FY2024

Fund Description

Work Release Fund (fund number 104). This Fund accounts for monies of work release inmates. Disbursements from this fund relate to inmates' financial obligations. Fees from work release inmates support this fund. The judge authorizes expenditures from this fund. This fund was established under the authority of 730 ILCS 5/5-7-1(b)

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund104 - WORK RELEASE FUND					
Account TypeRevenue					
104-38910	MISC	200,000.00	1,904.00	18,000.00	.00
Account TypeRevenue		200,000.00	1,904.00	18,000.00	.00
Account TypeExpenditure					
104-47209-905	MISC	200,000.00	1,904.00	18,000.00	.00
Account TypeExpenditure		-200,000.00	-1,904.00	-18,000.00	.00
Fund104 - WORK RELEASE FUND		.00	.00	.00	.00
Total:		.00	.00	.00	.00

Jo Daviess County, IL
Annual Budget
FY2024

Fund Description

Marriage Fund (fund number 106). This Fund is used to collect fees from payment for marriage ceremonies. This fund was established under authority of 705 ILCS 105/27.1 (b) Rule 40.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund106 - MARRIAGE FUND					
Account TypeRevenue					
106-38910	MISC	465.66	423.16	394.00	394.00
Account TypeRevenue		465.66	423.16	394.00	394.00
Account TypeExpenditure					
106-47210-905	MISC	6,000.00	.00	394.00	.00
Account TypeExpenditure		-6,000.00	.00	-394.00	.00
Fund106 - MARRIAGE FUND		-5,534.34	423.16	.00	394.00
Total:		-5,534.34	423.16	.00	394.00

Jo Daviess County, IL
Annual Budget
FY2024

Fund Description

County Clerk's Delinquent Tax Redemption Fund (fund number 107).

This Fund accounts for the redemption of Delinquent Property Taxes.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund107 - CO CLERKS TAX REDEMPTION FUND					
Account TypeRevenue					
107-38910	MISC	600,000.00	398,032.20	600,000.00	550,000.00
Account TypeRevenue		600,000.00	398,032.20	600,000.00	550,000.00
Account TypeExpenditure					
107-47211-905	MISC	600,000.00	379,243.98	600,000.00	550,000.00
Account TypeExpenditure		-600,000.00	-379,243.98	-600,000.00	-550,000.00
Fund107 - CO CLERKS TAX REDEMPTION FUND		.00	18,788.22	.00	.00
Total:		.00	18,788.22	.00	.00

Jo Daviess County, IL
Annual Budget
FY2024

Fund Description

Inmate Commissary Fund (fund number 112). This Fund was established to handle inmate financial transactions. Revenues are derived from commissary purchases, inmate telephone service contract, and administrative fees for medical care. Expenditures include: refund to persons being released from jail, commissary items and any items that would directly benefit inmates (television, cable service, recreational games, etc.) The Sheriff and Jail Administrator (Chief Deputy) have management control over this fund and approve all expenditures. This fund was established under the authority of 730 ILCS 5/3-15-2.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund112 - INMATE COMMISSARY FUND					
Account TypeRevenue					
112-38910	MISC	300,000.00	144,382.50	300,000.00	300,000.00
Account TypeRevenue		300,000.00	144,382.50	300,000.00	300,000.00
Account TypeExpenditure					
112-47212-905	MISC	300,000.00	127,659.06	300,000.00	300,000.00
Account TypeExpenditure		-300,000.00	-127,659.06	-300,000.00	-300,000.00
Fund112 - INMATE COMMISSARY FUND		.00	16,723.44	.00	.00
Total:		.00	16,723.44	.00	.00

Jo Daviess County, IL
Annual Budget
FY2024

Fund Description

Sheriff's Kids First Fund (fund number 113). This Fund is used to support programs for children (i.e. shop with a cop program) offered by the Sheriff's Office. The primary source of revenue is grant funding and private and public donations. Primary expenses include the purchase of essential items for children (i.e. clothing, footwear, school supplies, etc.) There is no statutory reference for this fund outside of the statutory authority established for the Office of the Sheriff.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund113 - SHERIFF KIDS FIRST FUND					
Account TypeRevenue					
113-38910	MISC	4,000.00	5,490.82	3,000.00	3,000.00
Account TypeRevenue		4,000.00	5,490.82	3,000.00	3,000.00
Account TypeExpenditure					
113-47213-905	MISC	4,000.00	5,010.79	4,000.00	4,000.00
Account TypeExpenditure		-4,000.00	-5,010.79	-4,000.00	-4,000.00
Fund113 - SHERIFF KIDS FIRST FUND		.00	480.03	-1,000.00	-1,000.00
Total:		.00	480.03	-1,000.00	-1,000.00

Jo Daviess County, IL
Annual Budget
FY2024

Fund Description

Adult Probation Conference Fund (fund number 115). This fund was created to receive revenues derived from registration fees from attending probation officers and from vendor donations and to pay expenses incurred by Jo Daviess County that are directly related to the 15th Circuit Adult Probation Conference held annually in Galena, Illinois. The Director of the Jo Daviess County Probation Department has management control over this fund and authorizes all expenditures.

Acct#	Title	Budget	Current Actual	Current Budget	PY Budget
Fund115 - 15TH CIRCUIT PROBATION CONF					
Account TypeRevenue					
115-38910	MISC INCOME	1,000.00	.00	1,000.00	1,000.00
Account TypeRevenue		1,000.00	.00	1,000.00	1,000.00
Account TypeExpenditure					
115-47214-702	PROFESSIONAL SERVICE	500.00	.00	1,970.00	1,971.00
Account TypeExpenditure		-500.00	.00	-1,970.00	-1,971.00
Fund115 - 15TH CIRCUIT PROBATION CONF		500.00	.00	-970.00	-971.00
Total:		500.00	.00	-970.00	-971.00

Jo Daviess County, Illinois
Summary of Interfund Transfers
FY2024 Policy Schedule

FY2024						
Interfund Transfers						
From	To	Amount	Department/Fund	Purpose	Scheduled date of transfer	Completed date
001-40102-990	048-39922.393	500	County Board	Admin computer equipment/copier reserve	6/1/2024	
001-40102-990	048-39922.707	500	County Board	County Board computerequipment reserve	1/1/2024	
001-40103-990	048-39922.393	1,000	County Administrator	Admin computer equipment/ copier reserve	6/1/2024	
001-41125-990	048-39922.402	500	Emergency Services	IT SAN/server reserve	1/1/2024	
001-40108-990	048-39922.391	980	Assessments	Info & Comm/Copier	6/1/2024	
001-40108-990	048-39922.400	1,480	Assessments	SOA's computer replacement reserve	1/1/2024	
001-40108-990	048-39922.503	1,000	Assessments	Township Assessor's sotware incentive program	1/1/2024	
001-40109-990	048-39922.400	348	Board of Review	SOA's computer replacement reserve	1/1/2024	
001-40109-990	048-39922.507	700	Assessments	Assessor's printer	1/1/2024	
001-40109-990	048-39922.391	200	Board of Review	Assessor/Main Copier	6/1/2024	
001-40106-990	048-39922.390	5,000	Clerk/Recorder	County Clerk election program reserve	1/1/2024	
001-40104-990	048-39922.394	1,000	Treasurer	Treasurer's computer equipment and copier reserve	6/1/2024	
001-40110-990	048-39922.407	3,000	Info. & Comm.	Firewall replacement reserve	6/1/2024	
001-40110-990	048-39922.513	1,000	Info. & Comm.	UPS replacement reserve	6/1/2024	
001-40110-990	048-39922.514	1,500	Info. & Comm.	Computer network backbone equipment replacement	6/1/2024	
001-40110-990	048-39922.402	5,173	Info. & Comm.	San/Server Reserve im Capital Equipmenet Fund	6/1/2024	
001-41121-990	038-39922	134,000	Sheriff	vehicles	semi annual 1/01,6/01	
001-41123-990	048-39922.402	5,000	Sheriff	IT SAN/server reserve	1/1/2024	
001-42134-990	048-39922.401	2,500	States Attorney	computer equipment reserve	1/1/2024	
001-45163-990	048-39922.399	1,400	Planning & Development	Planning & Development vehicle reserve	6/1/2024	
001-45163-990	048-39922.705	2,000	Planning & Development	Planning & Development computer replacement reserve	6/1/2024	
001-45163-990	002-39922	7,045	Planning & Development	Highway Dept. overhead charges/rent	1/1/2024	
001-49197-990	066-39922	8,334	Sheriff	Radio communication system replacement reserve	6/1/2024	
001-49197-990	083-39968	15,000	County Administrator	Veterans Assistance Program	quarterly	
001-49197-990	089-39922	169,893	Courthouse Bond Payment	Renovation - Bond Payment	12/1/2023	
001-49197-990	042-43141.805	93,356	Buildings	R2023-25 Hanover Building Resolution	1/1/2024	
001-49197-990	089-39922	199,874	Courthouse Bond Payment	Renovation - Bond Payment	6/1/2024	
001-49197-990	042-39922	150,000	PSB General Capital Investment	Sheriff's Fascia & Soffit repair	1/1/2024	
001-49197-990	038-39922	46,000	Vehicles - Sheriff	Added expense for cost of vehicles, recurring unfunded approved 10/18 by CB	1/1/2024	
		858,282	subtotal of scheduled transfers out of General Fund			

Jo Daviess County, Illinois
Summary of Interfund Transfers
FY2024 Policy Schedule

FY2024						
Interfund Transfers						
From	To	Amount	Department/Fund	Purpose	Scheduled date of transfer	Completed date
002-43141-990	058-39921	20,000	Highway Fund	GIS support & ortho flight reserve	6/1/2024	
002-43141-990	001-39966	13,122	Highway Fund	IFT to GF for IT suppoart & combined IT services	6/1/2024	
002-43141-990	059-39921	250,000	Highway Fund	capital equipment/projects reserve	semi-annual 1/01, 7/01	
003-44151-990	001-39950	11,983	Public Health Fund	Payroll/AP claims services	monthly	
003-44151-990	001-39966	15,158	Public Health Fund	for IT support program	semi annual 1/1,7/1	
003-44151-990	017-39940	6,837	Public Health Fund	workers comp, liability, auto insurance	7/1/2024	
003-44151-990	058-39920	2,500	Public Health Fund	GIS support	semi annual 1/1,7/1	
003-44151-991	017-39940	2,000	Public Health Fund	Vehicle Insurance	6/1/2024	
005-44151-990	003-39943	41,421	Public Health Emerg Preparedness Fund	public health emergency preparedness grant	10/1/2024	
006-43142-990	002-39917	70,000	Highway Fund	to fund Staff Engineer position	1/1/2024	
007-41128-990	001-39960	2,031	ETSB (911)	AP Claims processing	monthly	
007-41128-990	001-39966	12,000	ETSB (911)	for IT support program	monthly	
007-41128-990	058-39977	10,725	ETSB (911)	GIS service/mapping	monthly	
007-41128-990	001-39960	1,185	ETSB (911)	Recording Secretary	monthly	
007-41128-990	075-39922	25,600	ETSB (911)	capital equipment reserve	semi-annual 1/01, 6/01	
007-41128-992	001-39966	90,000	ETSB (911)	Salary/Benefits to pay IT for full-time PS Technical support	semi-annual 1/01, 6/01	
007-41128-992	001-39960	145,000	ETSB (911)	Sheriff's Office PS Communications Personnel salaries	semi-annual 1/01, 6/01	
008-43143-990	002-39976	100,000	Federal Aid Matching Fund	reimbursement of engineering fees	10/1/2024	
011-43145-990	002-39944	50,000	County Aid to Bridges	reimbursement of engineering fees	10/1/2024	
012-48116-990	001-39938	463,162	Social Security Fund	Social Security/Medicare for GF departments	each pay period	
013-48117-990	016-39939	13,880	IMRF Fund	repay accelerated payment from 2023	1/1/2024	
013-48117-990	001-39939	597,498	IMRF Fund	IMRF/SLEP for GF departments	each pay period	
014-44156-990	001-39967	6,700	708 Mental Health Fund	administrative assitance	semi annual 5/1,11/1	
018-46177-990	001-39962	33,149	Econ. Dev. Investment Fund	administrative assitance for NWILED	semi annual 1/01, 6/01	
020-44154-990	001-39966	2,427	Animal Control Fund	for IT support program & combined IT Services	semi annual 1/1,7/1	
020-44154-990	017-39916	2,500	Animal Control Fund	workers comp, liability, auto insurance	6/1/2024	
021-43146-990	002-39930	75,000	Township Motor Fuel	Engineering fee paid to the County for administering the MFT program	10/1/2024	
027-45161-990	001-39914	96,000	Tourism Promotion Fund	8% Hotel/Motel tax collection fees - per DMO contract	monthly	
039-47184-990	001-39966	10,000	Court Document Storage Fund	for IT support program	2/1/2024	
042-46171-990	088-39947	1,000,000	Capital Investment Fund	for Courthouse Renovations	1/1/2024	
042-46171-990	016-39947	93,356	Capital Investment Fund	R2023-25 Hanover Building Purchase Repayment	1/1/2024	
047-47186-990	048-39965.394	1,000	Treasurer Automation Fund	Treasurer computer equipment and copier reserve	6/1/2024	
047-47186-990	048-39965.402	1,000	Treasurer Automation Fund	IT SAN/server reserve	1/1/2024	
052-47185-990	001-39936	5,000	Maintenance & Child Support	for General Fund	2/1/2024	
058-47189-990	064-39925.403	25,000	GIS Automation Fund	for equipment/orthophotography reserve	2/1/2024	

Page 218

<u>Policy Statement:</u>				
The interfund transfers memorialized above represent all transfers scheduled and approved as part of the County's FY2024 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 2023 AND ENDING ON THE 30th DAY OF NOVEMBER 2024**

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, 2024, 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 2023-2024 fiscal year begins December 1, 2023 and ends on November 30, 2024; 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, 2023 and ending November 30, 2024; and,

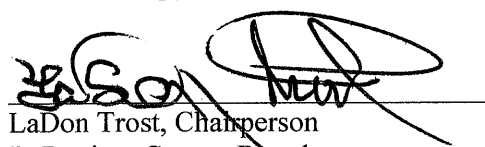
BE IT FURTHER ORDAINED by the Jo Daviess County Board that the amounts listed as budget amounts for the fiscal year from December 1, 2023 through November 30, 2024, in the attached schedules of the Annual Budget herein adopted by, the same are hereby appropriated for the purposes herein specified, or 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,

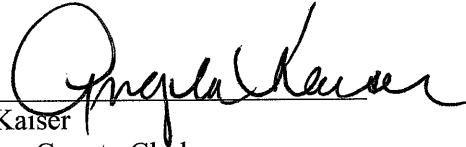
BE IT FURTHER ORDAINED that the budget and appropriation herein made and ordained be known as the Combined Budget and Appropriation Ordinance of Jo Daviess County, Illinois, at the special meeting of the Jo Daviess County Board held on November 21, 2023.

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 21st day of November 2023.


LaDon Trost, Chairperson
Jo Daviess County Board

Attest: 
Angela Kaiser
Jo Daviess County Clerk

VOTE:
Ayes: 14

Nays: 0

Absent: 3

Abstained: 0

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, 2023, and ending on the 30th day of November, 2024.
 (2023 Tax Levy/Payable 2024)

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, 2023 and ending on the 30th day of November, 2024.


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

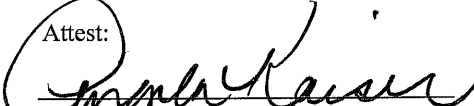
FUND	AMOUNT
General County	\$3,568,153.32
County Highway	\$1,203,689.22
Federal Aid Matching	\$370,559.19
County Aid to Bridges	\$371,598.87
Public Health	\$347,686.23
Mental Health	\$355,743.75
Illinois Municipal Retirement	\$484,651.55
Social Security Tax	\$454,926.30
Extension Education	\$82,914.46
Insurance	\$442,383.73
Total County levy	\$7,682,306.62
SPECIAL SERVICE AREAS	
Special Service Area No. One	\$279,659.39
Special Service Area No. Three	\$0.00
Special Service Area No. Six	\$521,900.57
Special Service Area No. Seven	\$378,744.63
Total Special Service Areas	\$1,180,304.59
Total	\$8,862,611.21

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 21 day of November, 2023.


 LaDon Trost
 Chairperson, Jo Daviess County Board

Attest:

 Angela Kaiser
 Jo Daviess County Clerk

Ayes: 14
 Nays: 0
 Absent: 3
 Abstain: 0