

**A STUDY OF SHERIFF,
COUNTY CLERK/ RECORDER,
ANIMAL CONTROL, PUBLIC HEALTH,
BUILDING & ZONING, HIGHWAY,
AND GEOGRAPHIC INFORMATION
SYSTEM (GIS) FEE SERVICES
FOR
JO DAVIESS COUNTY, ILLINOIS**

NOVEMBER 30, 2008

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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the County Board
Jo Daviess County Courthouse
Galena, Illinois

We have performed certain agreed-upon procedures, which were agreed to by the County Board of Jo Daviess County, to study of select fees assessed for the services performed by the Jo Daviess County Sheriff, County Clerk/Recorder, Animal Control, Public Health, Building & Zoning, Highway, and the Geographic Information System (GIS) Departments for the period ended November 30, 2008 prepared in accordance with OMB Circular A-87. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the Description of Procedures for Cost Allocation Plan either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed are set forth in the accompanying Description of Procedures for Cost Study and is an integral part of this report.

We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the financial statements taken as a whole. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report relates only to the accounts and items specified in the accompanying Description of Procedures for Cost Allocation Plan and do not extend to any financial statements of Jo Daviess County taken as a whole.

This report is intended solely for the information and use of the County Board, Finance committee, management, others within the organization and regulatory agencies and is not intended to be and should not be used by anyone other than these specified parties.

Lindgren, Callihan, VanOsdol & Co., Ltd.

Sterling, Illinois
January 8, 2010

Cost Allocation Plan, Jo Daviess County

DESCRIPTION OF PROCEDURES FOR COST STUDY

I. USER FEES UNDER ILLINOIS LAW

Fee legislation affecting County Clerks/Recorders (including Geographic Information System's (GIS)) and Sheriffs for Class I and II counties (i.e., all counties but Cook) are included in Chapter 55 of the Illinois Compiled Statutes. County Clerks are covered under section 5/4-4001; Recorders and GIS are under section 5/3-5018; and Sheriffs under section 5/4-5001.

Under these laws, the State Statutes set the maximum fee levels for various services. However, it allows counties to conduct fee studies and raise fees as high as actual costs if the full cost of service exceeds the statutory fee. However, the direct and indirect actual costs must be determined in accordance with the provisions of the United States Office of Management and Budget Circular A-87.

The following offices are not required to conduct a study in accordance with the provisions of the United States Office of Management and Budget Circular A-87: Animal Control, Public Health, Building and Zoning, and Highway. However, the County Board decided to have a cost study performed on these offices in accordance with Circular A-87. This report constitutes the findings of that study.

II. VERIFICATION OF INFORMATION USED IN THE STUDY

All assumptions about workload and departmental operations are based on interviews with departmental staff and on County financial records. We conducted initial interviews on workload and operating procedures as well as follow-up interviews to confirm the accuracy of the cost estimates. The services studied were selected base upon number of occurrences and discussions with County personnel. Data in this report has been reviewed by County administration.

III. IDENTIFYING THE FULL COST OF SERVICE

We separate service costs into categories:

- A) Labor Costs
- B) Non-Labor Costs
- C) Overhead
- D) Comparatives

1) Labor Costs

Labor costs include the salaries and fringe benefits (IMRF, FICA/Medicare, Health insurance) of the people that deliver service directly to the public. Salary and fringe benefit data are based on rates in effect for the 2007-2008 fiscal year. To allocate direct labor to services, we conducted interviews with the individuals who provide services to the public. They explained the procedures they used, estimated the time necessary for each step and specified other people who assist them.

Cost Allocation Plan, Jo Daviess County

1) Labor Costs (continued)

Some individuals work on all services but are not able to state with any precision how much time they devote to each service. This labor is reflected in the labor schedule as “General and Administrative”. We allocated this time based on the proportional effort devoted to each service by all other staff. For example, if a service used 25 percent of all direct service labor, we allocated 25 percent of the general and administrative time to that service.

Compensated absences (vacation, sick, holiday) are deducted from the total hours to be allocated, making them an overhead factor for each employee.

2) Non-Labor Costs

Departmental non-labor costs are categorized as to the services it supports. Costs categorized as “General and Administrative” are determined to be equally beneficial to all services performed by the Department. We allocated these costs based on the proportion of labor costs. For example, if a service required 20 percent of all labor in the Department, we allocated 20 percent of non-labor “General and Administrative” costs to that service.

Where a cost was clearly not related to all services, we allocated it directly to the relevant service. Likewise, if a cost was clearly not related to any of the services studied, we allocated it to “All Other Department Activity”.

3) Overhead

Many departments are responsible for providing support services to other departments. To identify these centrally-budgeted costs, we prepared a Cost Allocation Plan. For each department tested, it documents the cost of service consumed for central support costs. In addition, for each department tested, we determined provisions for building and equipment use in lieu of depreciation. We then allocated these costs to department services based on the proportion of labor costs.

4) Comparatives

Many of the fees studied below have comparable fees in other counties. LCV researched the following counties for similar fees being charged: Carroll, Lee, Ogle, Stephenson, Winnebago, and Whiteside in Illinois and Dubuque in Iowa. Selected comparable fees are listed below.

IV. ANNUAL AVERAGE DEMAND FOR FEES

We obtained three-year demand for fees studies as part of this cost study as many of these fees can fluctuate for year-to-year.

V. PUBLIC REVIEW OF FEE LEVELS

Under Illinois law, the analysis used to establish new fee levels must be available for public review. The following schedules contain the detailed analysis of each service studied.

Cost Allocation Plan, Jo Daviess County

SUMMARY OF FINDINGS AND COMPARISONS

1) Sheriff

The current fees charged by the Sheriff's Department are based on the statutory rates allowed and do not recover the costs of services studied. The following is a summary of the actual costs of selected services performed by the Sheriff's Department and an analysis of current revenue from the service and the potential revenue that could be derived from a fee increase.

a) Civil Process – attempt:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$44.98	\$51,546
Current Revenue	15.00	17,190
Potential Increase	\$29.98	\$34,356

Civil Process – served:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$45.03	\$40,976
Current Revenue	Variable	-
Potential Increase	Variable	Varies

A civil process is the serving or attempt to serve a garnishee, an order of replevin, or an order of attachment. The County served or attempted 2,056 civil processes on an annual average demand. The cost of these services is applicable to each and every type of civil paper included in the group. The revenue on a civil process served is variable and is based on the actual mileage incurred with each service. However, only about two-thirds of the attempted or served civil processes represent a service for which the County may charge a fee. The remaining one-third of the processes are issued at no charge to governmental agencies.

For most civil papers, the statute provides \$10 for service, plus \$5 for return of process, plus mileage. The majority of the cost applies to the attempt. Therefore, we have determined the cost of the service actually provided which the County may charge in lieu of the two separate statutory fees. Revenue and cost figures displayed here exclude mileage charges.

The revenue potential of serving civil paper is difficult to predict. There is private sector competition for this service. Thus, there is a concern is whether a price increase would negatively affect the number of civil process services performed by the County.

Comparatives –

Dubuque, IA	\$15 – served; mileage only - attempt
Carroll, IL	\$30 + mileage
Lee, IL	\$20 + mileage
Ogle, IL	Mileage only
Stephenson, IL	\$31 + mileage
Whiteside, IL	Varies
Winnebago, IL	\$18.50 + \$1/mile

Cost Allocation Plan, Jo Daviess County

b) Retrieving/Recording Bond Fee:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$13.83	\$5,354
Current Revenue	17.00	6,579
Potential Increase	\$0.00	\$0

The above service is the retrieval or recording of a bond. The County processed 387 bonds on an annual average demand.

Comparatives –

Carroll, IL	\$5
Ogle, IL	No Fee
Stephenson, IL	\$15
Whiteside, IL	\$20
Winnebago, IL	\$15

c) Sex Offender Registration:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$61.83	\$742
Current Revenue	10.00	120
Potential Increase	\$51.83	622

Sex offender registration is the process of recording sex offender information into the county/state database. The County registered approximately 12 sex offenders on an annual average demand.

Comparatives –

Dubuque, IA	\$10
Carroll, IL	No Fee
Ogle, IL	\$20/year
Stephenson, IL	\$20-1st registration; \$10/year thereafter
Whiteside, IL	No Fee
Winnebago, IL	No Fee

d) Arrest Warrant Fee:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$44.38	\$3,462
Current Revenue	35.00	2,730
Potential Increase	\$9.38	\$732

The above service is the process of serving or the attempt to serve a warrant of arrest. The county served 78 warrants on an annual average demand. Revenue and cost figures displayed here exclude mileage charges.

Cost Allocation Plan, Jo Daviess County

d) Arrest Warrant Fee (continued):

Comparatives –

Carroll, IL	No Fee
Ogle, IL	\$22
Stephenson, IL	\$37 + mileage
Whiteside, IL	\$10
Winnebago, IL	No Fee

e) Inmate Court Appearance Fee:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$17.62	\$5,954
Current Revenue	10.00	3,380
Potential Increase	\$7.62	\$2,574

Correctional officers or court security officers are required by State Law to attend upon all courts held in the County when in session, obey the lawful orders and directions of the Court and maintain security. The County performed this service approximately 338 on an annual average demand. Statutes provide a fee of \$10 for the effort involved in attending court with a prisoner. The service includes retrieving the prisoner from jail and transporting the prisoner to his or her court appearances. The revenue figures shown above exclude the separate \$10 court security fee.

Comparatives –

Carroll, IL	No Fee
Ogle, IL	No Fee
Stephenson, IL	No Fee
Whiteside, IL	\$10
Winnebago, IL	No Fee

f) Nightly Stay Prisoners Fee:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$21.63	\$150,638
Current Revenue	0.00	0
Potential Increase	\$21.63	\$150,638

The above service is the process of housing prisoners in the county jail per night. It includes food and supplies. The County housed 6,964 prisoner-nights on an annual average demand. At the present time, Jo Daviess County provides this service at no charge.

Comparatives –

Dubuque, IA	\$45/night
Carroll, IL	percentage of wage
Ogle, IL	\$52.45/night – out of district
Stephenson, IL	No Fee
Whiteside, IL	No Fee
Winnebago, IL	\$15/night

Cost Allocation Plan, Jo Daviess County

g) False Alarms:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$35.82	\$3,009
Current Revenue	25.00	2,100
Potential Increase	\$10.82	\$909

The above service is the process of following up on alarms set off inadvertently. The County incurred 84 false alarms on an annual average demand. Revenue and cost figures displayed here exclude mileage charges.

Comparatives –

Carroll, IL	No Fee
Ogle, IL	No Fee
Stephenson, IL	First 2-no charge; \$100/call thereafter
Whiteside, IL	No Fee
Winnebago, IL	No Fee

h) Fingerprinting Fee:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$25.72	\$6,366
Current Revenue	0.00	0
Potential Increase	\$25.72	\$6,366

The above service is the process of taking and storing fingerprint data. The County fingerprinted 248 people on an annual average demand. At the present time, Jo Daviess County provides this service at no charge.

Comparatives –

Dubuque, IA	\$10
Carroll, IL	No Fee
Ogle, IL	\$10
Stephenson, IL	No Fee
Whiteside, IL	\$10
Winnebago, IL	No Fee

2) County Clerk/Recorder

The County Clerk's office has four major functions: (1) tax extender for computing tax rates and the redemption of delinquent taxes; (2) chief election officer for the County; (3) keeper of the County records and (4) Clerk of the County Board. By law, the County Clerk also files the commissions for notaries public, files assumed names for businesses, issues marriage licenses, and files campaign disclosure statements and Statements of Economic Interest.

The Recorder's office maintains the index and records of all property transactions. All real estate documents, corporation papers, city and village ordinances, tax liens, both federal and state and other miscellaneous documents, together with all members' of the service separation and discharge papers, are recorded.

Cost Allocation Plan, Jo Daviess County

a) Recording Deeds or Other Instruments:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$19.44	\$135,541
Current Revenue	19.00	132,487
Potential Increase	\$0.44	\$3,054

The recording of deeds or other instruments pertains to documentation of legal transfer of property. This service is performed whenever property is bought or sold. The Recorder's office records an average of 6,973 deeds or other instruments on an annual average demand. The figures shown above exclude the \$3 Recorder Automation Fund charge and the \$1 Recorder portion of the GIS charge.

Comparatives (which include the GIS and Recorder's Automation charges) –

Dubuque, IA	\$9, first page, \$5 each additional page
Carroll, IL	\$40, first page, \$1 each additional page
Lee, IL	\$51 + various additional charges
Ogle, IL	\$30.50 + various additional charges
Stephenson, IL	\$50 + various additional charges
Whiteside, IL	\$25 + various additional charges

b) Recording Maps or Plats:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$36.80	\$368
Current Revenue	85.00	850
Potential Increase	\$0.00	\$0

The recording of maps or plats refers to recording the legal descriptions of property. This is performed when a property is bought or sold. The Recorder performed this service 10 times on an annual average demand. The figures shown above exclude the \$3 Recorder document storage automation fund charge and the \$1 Recorder portion of the GIS charge.

Comparatives –

Dubuque, IA	\$9, first page, \$5 each additional page, + \$5 for convey land not to exceed \$50
Carroll, IL	\$83
Lee, IL	\$79 + various additional charges
Ogle, IL	\$68.50 + various additional charges
Stephenson, IL	\$88 + various additional charges
Whiteside, IL	\$63 + various additional charges

c) Vital Records Search:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$15.78	\$13,257
Current Revenue	12.00	10,080
Potential Increase	\$3.78	\$3,177

Cost Allocation Plan, Jo Daviess County

c) Vital Records Search (continued):

Vital records are records of births, deaths, fetal deaths, marriages, dissolution of marriages and related data. The Clerk provided 840 certified copies of vital records on an annual average demand. The County is currently charging \$12. The figures shown above include the \$2 Clerk Automation Fund charge for the purpose of automating the vital records system.

Comparatives –

Dubuque, IA	\$15
Carroll, IL	\$18 – birth & marriage (\$4 copy); \$20 – death (\$4 copy)
Lee, IL	\$20 – birth & marriage (\$3 copy); \$30 – death (\$10 copy)
Ogle, IL	No Fee
Stephenson, IL	\$15 – birth & marriage (\$2 copy); \$18 – death (\$5 copy)
Whiteside, IL	\$10 – birth & marriage (\$6 copy); \$12 – death (\$8 copy)

d) Marriage License:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$158.59	\$58,994
Current Revenue	35.00	13,020
Potential Increase	\$123.59	\$45,974

A marriage license is issued for people who become married in the County. The Clerk issued 372 marriage licenses on an annual average demand.

Comparatives –

Dubuque, IA	\$35
Carroll, IL	\$40
Lee, IL	\$35
Ogle, IL	\$20
Stephenson, IL	\$24
Whiteside, IL	No Fee
Winnebago, IL	\$20

e) Tax Sale of Redemption:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$48.33	\$11,840
Current Revenue	37.00	9,065
Potential Increase	\$11.33	\$2,775

The Certificate of Redemption is issued after a property owner pays the delinquent property taxes due plus any additional costs. The Clerk provided this service 245 times on an annual average demand.

Comparatives –

Carroll, IL	\$50
Lee, IL	\$135
Ogle, IL	\$3
Stephenson, IL	\$37
Whiteside, IL	\$21

Cost Allocation Plan, Jo Daviess County

f) Liquor License:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$57.74	\$1,963
Current Revenue	5.00	170
Potential Increase	\$52.74	\$1,793

A liquor license is issued or renewed annually. The Clerk issued 34 liquor licenses on an annual average demand. The expenses exclude time for background checks provided by the sheriff's department and review by the liquor commission.

3) County Recorder Automation:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$6.21	\$43,330
Current Revenue	6.00	41,838
Potential Increase	\$0.21	\$1,492

This charge is assessed for filing every instrument, paper, or notice for record, in order to defray the cost of converting the County Recorder's Document Storage system to computers or micrographics. Cost was determined based on annual equipment use charges of the Recorder's automation equipment and related operation and maintenance costs.

Comparatives –

Lee, IL	\$4.50
Whiteside, IL	\$3.00

4) Animal Control

The Animal Control Office provides registration for all dogs vaccinated against rabies in the County. It also provides stray dog pickup, animal control nuisance investigations, and responds to wildlife complaints regarding rabies cases. The following is a summary of the actual costs of selected services performed by the Animal Control Department and an analysis of current revenue from the service and the potential revenue that could be derived from a fee increase.

a) License/Tag Fees - \$10/22

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$19.40	\$96,031
Current Revenue	***	65,702
Potential Increase	\$***	\$30,329

Cost Allocation Plan, Jo Daviess County

a) License/Tag Fees - \$10/22 (continued):

The license/tag fees include an increased fee for an intact animal (510 ILCS 5/3). The minimum differential required by state statutes is \$10. When setting a fee for the license/tags above, the minimum \$10 differential should be maintained. A recent amendment to house bill 2703 filed 3/17/09 may remove this language and instead call for a separate individual registration fee for dogs declared dangerous or vicious. A total of 4,949 license/tags were issued on an annual average demand, with approximately 27% charging the \$22 fee for intact animals.

Comparatives –

Dubuque, IA	\$12 not intact / \$30 intact
Lee, IL	\$11 (\$30/3 years) not intact / \$25 (\$50/3 years) intact
Ogle, IL	\$29 (\$14 – puppies, \$5 credit if microchipped)
Stephenson, IL	\$7 not intact / \$20 intact
Whiteside, IL	\$12 (\$30/3 years) not intact / \$22 (\$60/3 years) intact
Winnebago, IL	\$20-cat, \$25-dog not intact / \$30-cat, \$40-dog intact

b) Penalties

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$32.03	\$6,438
Current Revenue	20.00	4,020
Potential Increase	\$12.03	\$2,418

The Animal Control Office issued 201 penalties on an annual average demand.

Comparatives –

Dubuque, IA	\$10
Lee, IL	\$8.50 - \$105
Ogle, IL	\$25
Stephenson, IL	\$3 - \$28
Whiteside, IL	\$10 - \$200
Winnebago, IL	\$40-cat, \$50-dog not intact / \$60-cat, \$80-dog intact

5) Public Health Department

The Health Department is charged with implementing the four health protection programs that are required for certification by the Illinois Department of Public Health. Those programs are water quality, food sanitation, private sewage disposal, and communicable disease. In addition, the agency administers vital statistics, the Woman, Infants, and Children (WIC) Program, Family Case Management, Family Planning, Immunization, Cardiovascular Screenings, Kid Care, Infant Car Seat Program, and other family health related programs. The Health Department is responsible for community-wide health assessment and planning. It is governed by the Board of Health, which assures that the Health concerns of the County are being addressed. The following is a summary of the actual costs of selected services performed by the Public Health Department and an analysis of current revenue from the service and the potential revenue that could be derived from a fee increase.

Cost Allocation Plan, Jo Daviess County

a) Death Certificates – 1st Copy/Additional Copies

	<u>Per Unit</u>	<u>Total</u>
Actual Cost - 1 st Copy	\$22.22	\$3,067
Current Revenue – 1 st Copy	14.00	1,932
Potential Increase 1 st Copy	\$8.22	\$1,135
	<u>Per Unit</u>	<u>Total</u>
Actual Cost – Additional Copy	\$4.44	\$4,150
Current Revenue – Additional Copy	6.00	5,604
Potential Increase Additional Copy	\$0.00	\$0

Death certificates are recorded, maintained, and provided on a request-basis. A total of 138 1st copies and 934 additional copies on an annual average demand are being used in the revenue analysis.

Comparatives –

Lee, IL	\$30 (\$10 copy)
Stephenson, IL	\$18 (\$5 copy)
Whiteside, IL	\$12 (\$8 copy)
Winnebago, IL	\$15 (\$4 copy)

b) Duplicate Immunization Card:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$59.80	\$2,691
Current Revenue	5.00	225
Potential Increase	\$54.80	\$2,466

Duplicate immunization cards are provided to residents upon request. The Public Health department does not charge for issuance of the original card. The actual number of duplicate immunization cards distributed was 45 on an annual average demand.

Comparatives –

Lee, IL	No Fee
Stephenson, IL	No Fee
Whiteside, IL	No Fee
Winnebago, IL	No Fee

c) Food Establishments:

High Risk		<u>Per Unit</u>	<u>Total</u>
Actual Cost		\$71.53	\$8,297
Current Revenue		200.00	23,200
Potential Increase		\$0.00	\$0
		<u>Per Unit</u>	<u>Total</u>
Actual Cost		\$58.17	\$8,435
Current Revenue		100.00	14,500
Potential Increase		\$0.00	\$0

Cost Allocation Plan, Jo Daviess County

c) Food Establishments (continued):

Seasonal Risk		
	Per Unit	Total
Actual Cost	\$51.76	\$1,708
Current Revenue	50.00	1,650
Potential Increase	\$1.76	\$58
Bed & Breakfast - County		
	Per Unit	Total
Actual Cost	\$51.91	\$571
Current Revenue	100.00	1,100
Potential Increase	\$0.00	\$0
Bed & Breakfast – City		
	Per Unit	Total
Actual Cost	\$51.32	\$1,437
Current Revenue	35.00	980
Potential Increase	\$16.32	\$457
Day Care		
	Per Unit	Total
Actual Cost	\$41.00	\$41
Current Revenue	25.00	25
Potential Increase	\$16.00	\$16
Temporary Food/Farmer’s Market		
	Per Unit	Total
Actual Cost	\$41.64	\$7,287
Current Revenue	20.00	3,500
Potential Increase	\$21.64	\$3,787

The Public Health Department performs inspections of food establishments in the county. Based on the type of establishment and risk factor involved, there are varying fees (listed above) and frequency of each inspection. The total of all inspections above was 509 based on an annual average demand.

Comparatives –

Lee, IL	\$75-low risk; \$100-medium risk; \$200-high risk; \$30/day-temporary; \$100-seasonal
Ogle, IL	\$100-low risk; \$150-medium risk; \$200-high risk; \$25-\$55-temporary; \$50-\$100-mobile
Stephenson, IL	\$75-low risk; \$125-medium risk; \$250-high risk; \$55-temporary; \$125-mobile
Whiteside, IL	\$60-\$80-low risk; \$100-\$180-medium risk; \$150-\$300-high risk; \$100-bed & breakfast; \$150-day care; \$35-temporary; \$10-\$220-seasonal
Winnebago, IL	\$110-low risk; \$210-medium risk; \$420-\$620-high risk; \$40-temporary; \$110-\$210-mobile

Cost Allocation Plan, Jo Daviess County

d) Loan Evaluation - Septic:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$108.27	\$7,146
Current Revenue	150.00	9,900
Potential Increase	\$0.00	\$0

e) Septic Permit Fees:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$58.52	\$7,608
Current Revenue	200.00	26,600
Potential Increase	\$0.00	\$0

The Public Health Department performs inspections of septic systems in the county. The loan evaluations and permit fees numbered 66 and 130 on an annual average demand, respectively.

Comparatives –

Dubuque, IA	\$120
Lee, IL	\$150
Ogle, IL	\$50
Stephenson, IL	\$130
Whiteside, IL	\$100-\$150
Winnebago, IL	\$188

6) Building & Zoning Department

The Building & Zoning Office is responsible for administering and enforcing the County's building code, zoning ordinance, and floodplain regulations, including: reviewing building plans; issuing building permits, zoning certificates, and occupancy certificates; inspecting buildings under construction; and providing information to contractors, individuals, and others on code and ordinance requirements and proper building techniques. The Building & Zoning Office also provides administrative support for the Planning Commission/Zoning Board of Appeals. The following is a summary of the actual costs of selected services performed by the Building & Zoning Department and an analysis of current revenue from the service and the potential revenue that could be derived from a fee increase.

a) Zoning – Guest Accommodations:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$832.07	\$12,481
Current Revenue	350.00	5,250
Potential Increase	\$482.07	\$7,231

The Building & Zoning Department issues zoning certificates for guest accommodations in the County. There were 15 certificates issued on an annual average demand.

Cost Allocation Plan, Jo Daviess County

a) Zoning – Guest Accommodations (continued):

Comparatives – (Note: No other county specifically has a guest accommodation zoning fee)

Dubuque, IA	No specific Fee
Carroll, IL	\$250 for boarding houses
Ogle, IL	\$300 for principal commercial/industrial housing
Stephenson, IL	No specific Fee
Whiteside, IL	\$200 + \$0.12/sq.ft. (max of \$5000) for commercial permit

b) Zoning Amendments:

	Per Unit	Total
Actual Cost	\$2,086.43	\$14,605
Current Revenue	400.00	2,800
Potential Increase	\$1,686.43	\$11,805

c) Special Use Permits:

	Per Unit	Total
Actual Cost	\$2,086.44	\$18,778
Current Revenue	500.00	4,500
Potential Increase	\$1,586.44	\$14,278

The Building & Zoning Department study zoning amendments and special use permits in the County. The amendments and special use permits numbered 7 and 9 on an annual average demand, respectively.

Comparatives –

Dubuque, IA	\$200 – amendments; \$100 (+cost of certified letter and recorder’s fee) – special use permit
Carroll, IL	No Fee
Ogle, IL	\$500
Stephenson, IL	\$350 + Zoning Trust Fund
Whiteside, IL	\$525

d) Guest Accommodations License per Permit:

Guest House/Home Initial Fee		Per Unit	Total
Actual Cost		\$421.64	\$4,638
Current Revenue		150.00	1,650
Potential Increase		\$271.64	\$2,988
Guest House/Home Annual Fee		Per Unit	Total
Actual Cost		\$298.59	\$66,586
Current Revenue		110.00	24,530
Potential Increase		\$188.60	\$42,056

Cost Allocation Plan, Jo Daviess County

d) Guest Accommodations License per Permit (continued):

Other – Initial Fee	Per Unit	Total
Actual Cost	\$297.36	\$4,163
Current Revenue	150.00	2,100
Potential Increase	\$147.36	\$4,163
Other – Annual Fee	Per Unit	Total
Actual Cost	\$210.70	\$69,111
Current Revenue	110.00	36,080
Potential Increase	\$100.70	\$33,031

The Building & Zoning Department license guest accommodations based on unit type. The annual renewal fee is less time consuming than an initial license application. The guest house/home licenses numbered 11 and 223 on an annual average demand for initial license and annual renewal, respectively. Other home types licenses numbered 14 and 328 on an annual average demand for initial license and annual renewal, respectively.

Comparatives –

Dubuque, IA	No specific Fee
Carroll, IL	No specific Fee
Ogle, IL	No specific Fee
Stephenson, IL	No specific Fee
Whiteside, IL	No specific Fee

7) Highway Department

The Jo Daviess County Highway Department is responsible for construction and maintenance of the 186 miles of County highways. The Department makes surveys, prepares plans, and supervises design and construction of all road and bridge projects on the County highway system. This Department is also responsible for the township projects constructed or maintained with Motor Fuel Tax funds and gives technical assistance to twenty-three township road commissioners when they request it. The maintenance operations consist of snow and ice control, traffic line painting, mowing of right-of-ways, pavement repairs, drainage installations, seal coating, and other miscellaneous items. This Department also issues permits for oversized vehicles using the County highway system and to utility companies, municipalities, etc. for the excavation and installation of utilities and sewers within the right-of-way of County highways.

a) Bridge Inspections:

	Per Unit	Total
Actual Cost	\$133.59	\$2,271
Current Revenue	50.00	850
Potential Increase	\$83.59	\$1,421

The Highway Department performs bridge inspections on a recurring and as-needed basis in the County. There were 17 inspections on an annual average demand.

Cost Allocation Plan, Jo Daviess County

a) Bridge Inspections (continued):

Comparatives –	
Dubuque, IA	Outsourced bi-annually
Carroll, IL	No Fee
Lee, IL	No Fee
Ogle, IL	\$10/day
Whiteside, IL	\$50 - \$65
Winnebago, IL	\$100/hr + computer costs

b) Overweight Permits:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$58.50	\$2,691
Current Revenue	0.00	0
Potential Increase	\$58.50	\$2,691

The Highway Department issues overweight permits on an as-needed basis in the County. An annual demand of 46 overweight permits is being used in the revenue analysis on an annual average demand. At the present time, Jo Daviess County provides this service at no charge.

Comparatives –	
Dubuque, IA	\$10 – single; \$25 - annual
Carroll, IL	\$35 - \$280
Lee, IL	\$10
Ogle, IL	No Fee
Stephenson, IL	\$25 - \$55
Whiteside, IL	\$10 - \$280
Winnebago, IL	\$25-\$125; \$150 – 120 day permit; \$5000 – unlimited annual

c) Driveway Permits:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$141.67	\$850
Current Revenue	0.00	0
Potential Increase	\$141.67	\$850

The Highway Department issues driveway permits on an as-needed basis in the County. An annual demand of 6 driveway permits is being used in the revenue analysis on an annual average demand. At the present time, Jo Daviess County provides this service at no charge.

Comparatives –	
Dubuque, IA	\$50
Carroll, IL	No Fee
Lee, IL	\$10
Ogle, IL	No Fee
Stephenson, IL	\$30 - \$100
Whiteside, IL	\$200
Winnebago, IL	No Fee

Cost Allocation Plan, Jo Daviess County

d) Utility Permits:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$62.86	\$440
Current Revenue	0.00	0
Potential Increase	\$62.86	\$440

The Highway Department issues utility permits on an as-needed basis in the County. An total of 7 utility permits are being used in the revenue analysis on an annual average demand. At the present time, Jo Daviess County provides this service at no charge.

Comparatives –

Dubuque, IA	No fee
Carroll, IL	\$100
Lee, IL	\$30
Ogle, IL	No Fee
Stephenson, IL	No Fee
Whiteside, IL	\$100
Winnebago, IL	No Fee

e) Engineering Fees: Design

	<u>Percentage</u>	<u>Total</u>
Actual Cost	9.7%	\$73,587
Current Revenue	8.0%	60,659
Potential Increase	1.7%	\$12,928

Construction

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	9.4%	\$70,936
Current Revenue	4.0%	30,330
Potential Increase	5.4%	\$40,606

MFT

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	5.7%	\$68,374
Current Revenue	4.0%	48,010
Potential Increase	1.7%	\$20,364

The Highway Department provides engineering services and charges fees based on the percentage of the final cost of the project.

Cost Allocation Plan, Jo Daviess County

8) GIS Department

The GIS Department provides and maintains a county-wide map system that must be continuously updated for various activities. GIS personnel also provide certain information technology and web-site services for the County. The costs listed below represents only the activities that the GIS Department performs which are related to implementing and maintaining the county-wide GIS system. The information technology and web-site services are treated as a separate central service department in the cost allocation plan.

a) Providing and Maintaining County-Wide GIS System:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$23.12	\$161,190
Current Revenue	19.00	132,487
Potential Increase	\$4.12	\$28,703

GIS fees are assessed for every filing of instruments, papers, or notices for record in the County Recorder's office. An average number of occurrences of 6,973 recorded documents were used in the revenue analysis.

Comparatives –

Dubuque, IA	No Fee
Carroll, IL	Varies
Lee, IL	\$17
Ogle, IL	Varies
Whiteside, IL	\$10

b) Subscription Fees:

	<u>Per Unit</u>	<u>Total</u>
Actual Cost	\$645.38	\$16,780
Current Revenue	197.00	5,122
Potential Increase	\$448.38	\$11,658

GIS sells subscriptions to their website for users in 30-day, 6 month, and annual fee increments. A discount is offered for governmental/not-for-profit organizations vs. commercial enterprises. An average annual demand of 26 subscriptions are being used in the revenue analysis.

Comparatives –

Dubuque, IA	No Fee
Carroll, IL	No Fee
Lee, IL	\$360
Ogle, IL	\$50/month or \$500
Whiteside, IL	\$75 – 3 months; \$150 – 6 months; \$300 - annual

Note

Illinois law bars Counties from charging more than the prices specified in this statute to any Illinois unit of government. This report does not take this into account in estimating the revenue impact of charging services at cost.

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Documentation of Sheriff's Department Costs

**Jo Daviess County
Sheriff Fee Study**

Service	Average Demand	Current Revenue		Actual Cost		Potential Additional Revenue	
		Per One	Total	Per One	Total	Per One	Total
Civil process - attempts	1,146	\$ 15.00	\$ 17,190	\$ 44.98	\$ 51,546	\$ 29.98	\$ 34,356
Civil process - served	910	***		\$ 45.03	\$ 40,976	***	
Retrieving recording bond fee	387	\$ 17.00	\$ 6,579	\$ 13.83	\$ 5,354	\$ -	\$ -
Sex offender registration	12	\$ 10.00	\$ 120	\$ 61.83	\$ 742	\$ 51.83	\$ 622
Arrest warrant fee	78	\$ 35.00	\$ 2,730	\$ 44.38	\$ 3,462	\$ 9.38	\$ 732
Inmate court appearance fee	338	\$ 10.00	\$ 3,380	\$ 17.62	\$ 5,954	\$ 7.62	\$ 2,574
Nightly stay prisoners fee	6,964	\$ -	\$ -	\$ 21.63	\$ 150,638	\$ 21.63	\$ 150,638
False alarms	84	\$ 25.00	\$ 2,100	\$ 35.82	\$ 3,009	\$ 10.82	\$ 909
Fingerprinting	248	\$ -	\$ -	\$ 25.72	\$ 6,366	\$ 25.72	\$ 6,366
			\$ 32,099		\$ 268,047		\$ 196,197

*** Varies based on actual mileage

**Jo Daviess County
Sheriff Fee Study**

Job Title	FTE	Average occurrences per Year	General & Admin	Civil Process - Attempts	Civil Process - Served		
			1	1,146	910		
Sheriff	1	Salary & Benefits	\$74,917	\$74,917	\$0	\$0	
		Time per one	Hours	1,764			
			Minutes				
		Total time	1,764	1,764	0	0	
		Percent used	100%	100.00%	0.00%	0.00%	
Lieutenant	2	Salary & Benefits	\$145,030	\$0	\$0	\$0	
		Time per one	Hours				
			Minutes				
		Total time	3,529	0	0	0	
		Percent used	100%	0.00%	0.00%	0.00%	
Corrections	4	Salary & Benefits	\$195,481	\$0	\$0	\$0	
		Time per one	Hours				
			Minutes				
		Total time	7,408	0	0	0	
		Percent used	100%	0.00%	0.00%	0.00%	
Chief Deputy	1	Salary & Benefits	\$71,265	\$71,265	\$0	\$0	
		Time per one	Hours	1,764			
			Minutes				
		Total time	1,764	1,764	0	0	
		Percent used	100%	100.00%	0.00%	0.00%	
Sergeant	3	Salary & Benefits	\$175,932	\$0	\$0	\$0	
		Time per one	Hours				
			Minutes				
		Total time	5,556	0	0	0	
		Percent used	100%	0.00%	0.00%	0.00%	
Detective	2	Salary & Benefits	\$116,170	\$0	\$0	\$0	
		Time per one	Hours				
			Minutes				
		Total time	3,533	0	0	0	
		Percent used	100%	0.00%	0.00%	0.00%	
Maintenance	1	Salary & Benefits	\$36,101	\$36,101	\$0	\$0	
		Time per one	Hours	1,764			
			Minutes				
		Total time	1,764	1,764	0	0	
		Percent used	100%	100.00%	0.00%	0.00%	

Retrieving Recording Bond Fee	Sex Offender Registration	Arrest Warrant Fee	Inmate Court Appearance Fee	Nightly Stay Prisoners Fee	False Alarms	Fingerprinting	Other
387	12	78	338	6,964	84	248	1
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$145,030 1,764
0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	3,529 100.00%
\$2,561	\$0	\$684	\$1,486	\$4,828	\$0	\$1,642	\$184,281 1,746
4 97 1.31%	0 0.00%	20 26 0.35%	10 56 0.76%	30 183 2.47%	0 0.00%	15 62 0.84%	6,984 94.27%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175,932 1,852
0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	5,556 100.00%
\$0	\$395 1	\$0	\$0	\$0	\$0	\$0	\$115,775 1,760
0 0.00%	12 0.34%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	3,521 99.66%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%

Jo Daviess County
Sheriff Fee Study

Job Title	FTE	Average occurrences per Year		General &	Civil Process -	Civil
				Admin	Attempts	Process -
				1	1,146	Served
						910
Deputy	9	Salary & Benefits	\$482,963	\$0	\$22,120	\$17,580
		Time per one	Hours			
			Minutes		40	40
		Total time	16,676	0	764	607
		Percent used	100%	0.00%	4.58%	3.64%
Administration	2	Salary & Benefits	\$80,050	\$67,506	\$6,500	\$5,163
		Time per one	Hours	1,487		
			Minutes		15	15
		Total time	3,528	2,975	287	228
		Percent used	100%	84.33%	8.12%	6.45%
Cook	1	Salary & Benefits	\$28,459	\$0	\$0	\$0
		Time per one	Hours			
			Minutes			
		Total time	1,544	0	0	0
		Percent used	100%	0.00%	0.00%	0.00%
Communications Coordinator	1	Salary & Benefits	\$69,443	\$69,443	\$0	\$0
		Time per one	Hours	1,764		
			Minutes			
		Total time	1,764	1,764	0	0
		Percent used	100%	100.00%	0.00%	0.00%
Dispatch	7	Salary & Benefits	\$422,207	\$0	\$3,124	\$2,491
		Time per one	Hours			
			Minutes		5	5
		Total time	12,966	0	96	76
		Percent used	100%	0.00%	0.74%	0.59%
Chief Court Security	1	Salary & Benefits	\$41,612	\$41,612	\$0	\$0
		Time per one	Hours	1,764		
			Minutes			
		Total time	1,764	1,764	0	0
		Percent used	100%	100.00%	0.00%	0.00%
Court Security	1	Salary & Benefits	\$34,026	\$0	\$0	\$0
		Time per one	Hours			
			Minutes			
		Total time	1,764	0	0	0
		Percent used	100%	0.00%	0.00%	0.00%
			\$1,973,656	\$360,844	\$31,744	\$25,234
Realloc of G&A salaries					\$7,102	\$5,646
Total adjusted salaries			\$1,973,656		\$38,846	\$30,880
% of total salaries			100.00%		1.97%	1.56%

Retrieving Recording Bond Fee	Sex Offender Registration	Arrest Warrant Fee	Inmate Court Appearance Fee	Nightly Stay Prisoners Fee	False Alarms	Fingerprinting	Other
387	12	78	338	6,964	84	248	1
\$0	\$0	\$1,304	\$0	\$0	\$1,642	\$0	\$440,317
		35			40		1,689
0	0	46	0	0	56	0	15,204
0.00%	0.00%	0.27%	0.00%	0.00%	0.34%	0.00%	91.17%
\$736	\$0	\$144	\$0	\$0	\$0	\$0	\$0
5		5					
33	0	7	0	0	0	0	0
0.92%	0.00%	0.18%	0.00%	0.00%	0.00%	0.00%	0.00%
\$0	\$0	\$0	\$0	\$28,459	\$0	\$0	\$0
				13			
0	0	0	0	1,544	0	0	0
0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
\$0	\$0	\$0	\$0	\$0	\$211	\$0	\$416,381
							1,827
					5		
0	0	0	0	0	7	0	12,788
0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.00%	98.62%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
\$0	\$0	\$0	\$2,181	\$0	\$0	\$0	\$31,845
							1,651
			20				
0	0	0	113	0	0	0	1,651
0.00%	0.00%	0.00%	6.41%	0.00%	0.00%	0.00%	93.59%
\$3,297	\$395	\$2,132	\$3,667	\$33,287	\$1,853	\$1,642	\$1,509,561
\$738	\$124	\$477	\$820	\$7,447	\$415	\$367	\$337,708
\$4,035	\$519	\$2,609	\$4,487	\$40,734	\$2,268	\$2,009	\$1,847,269
0.20%	0.03%	0.13%	0.23%	2.06%	0.11%	0.10%	93.59%

**Jo Daviess County
Sheriff Fee Study**

Expenses	FY2008 Actual	General & Admin	Civil Process - Attempts	Civil Process - Served	Retrieving Recording
Public safety					
Sheriff					
Uniform allowance	8,389	8,389			
Education & training	5,984	5,984			
Travel expenses	2,208	2,208			
Dues	1,283	1,283			
Publications	1,220	1,220			
Operating supplies	14,660	14,660			
Minor equipment & small tools	4,806				
Automotive fuel/oil	88,738				
Maintenance service	41,917				
Professional service	9,883	9,883			
Postage	1,541	1,541			
Printing	1,360	1,360			
Safety building					
Uniform allowance	1,419	1,419			
Education & training	1,440	1,440			
Maintenance supplies	2,027	2,027			
Janitorial supplies	3,433	3,433			
Operating supplies	5,398	398			
Office supplies	2,959	959			
Minor equipment & small tools	2,070	2,070			
Maintenance service	11,489	1,289			
Professional service	45,978				
Utilities	50,858	50,858			
Garbage disposal	1,261	1,261			
Other service charges	59,386				
General insurance	7,147	7,147			
Communications					
Computer supplies	2,735	2,735			
Maintenance service	11,150	11,150			
Telephone	99,046	99,046			
Other service charges	13,971	13,971			
Court security					
Uniform allowance	537	537			
Minor equipment & small tools	1,726	1,726			
Contractual maintenance	2,743	2,743			
Miscellaneous					
Costs from cost allocation plan		295,126			
Equipment use		99,397			
Total non-labor expense	508,762	645,260			

% of total salaries (from labor worksheet)		1.97%	1.56%	0.20%
Reallocate g&a expenditures		\$12,700	\$10,096	\$1,319
Non-labor expense + G&A reallocated		\$12,700	\$10,096	\$1,319

Recap:

Labor		\$38,846	\$30,880	\$4,035
Non-labor & G&A		\$12,700	\$10,096	\$1,319
		<u>\$51,546</u>	<u>\$40,976</u>	<u>\$5,354</u>

Sex Offender	Arrest Warrant Fee	Inmate Court Appearance	Nightly Stay Prisoners Fee	False Alarms	Fingerprinting	Other
--------------	--------------------	-------------------------	----------------------------	--------------	----------------	-------

4,806
88,738
41,917

5,000
2,000
10,200
20,000
59,386

25,978

3,700

0.03%	0.13%	0.23%	2.06%	0.11%	0.10%	93.59%
\$223	\$853	\$1,467	\$13,318	\$741	\$657	\$603,886
\$223	\$853	\$1,467	\$13,318	\$741	\$657	\$603,886

\$519	\$2,609	\$4,487	\$40,734	\$2,268	\$2,009	\$1,847,269
\$223	\$853	\$1,467	\$109,904	\$741	\$4,357	\$603,886
\$742	\$3,462	\$5,954	\$150,638	\$3,009	\$6,366	\$2,451,155

Documentation of County Clerk/Recorder Costs

**Jo Daviess County
County Clerk/Recorder Fee Study**

Service	Average Demand	Current Revenue		Actual Cost		Potential Additional Revenue	
		Per One	Total	Per One	Total	Per One	Total
Liquor license	34	\$ 5.00	\$ 170	\$ 57.74	\$ 1,963	\$ 52.74	\$ 1,793
Marriage license	372	\$ 35.00	\$ 13,020	\$ 158.59	\$ 58,994	\$ 123.59	\$ 45,974
Vital records search	840	\$ 12.00	\$ 10,080	\$ 15.78	\$ 13,257	\$ 3.78	\$ 3,177
Tax sale redemptions	245	\$ 37.00	\$ 9,065	\$ 48.33	\$ 11,840	\$ 11.33	\$ 2,775
Recorded documents	6,973	\$ 19.00	\$ 132,487	\$ 19.44	\$ 135,541	\$ 0.44	\$ 3,054
Recorded maps or plats	10	\$ 85.00	\$ 850	\$ 36.80	\$ 368	\$ -	\$ -
			\$ 165,672		\$ 221,963		\$ 56,773
Recorders automation	6,973	\$ 6.00	\$ 41,838	\$ 6.21	\$ 43,330	\$ 0.21	\$ 1,492
			\$ 207,510		\$ 265,293		\$ 58,265

Jo Daviess County
 County Clerk/Recorder Fee Study

Job Title	FTE	Average occurrences per Year		General & Admin	Liquor License
				1	34
County Clerk & Recorder	1	Salary & Benefits	\$72,894	\$70,765	\$204
		Time per one			
		Hours		1,713	
		Minutes			
		Total time	1,765	1,713	5
		Percent used	100%	97.08%	0.28%
Chief Deputy Recorder	1	Salary & Benefits	\$39,865	\$21,687	\$0
		Time per one			
		Hours		840	
		Minutes			
		Total time	1,544	840	0
		Percent used	100%	54.40%	0.00%
Deputy Recorder	2.3	Salary & Benefits	\$83,670	\$0	\$0
		Time per one			
		Hours			
		Minutes			
		Total time	3,688	0	0
		Percent used	100%	0.00%	0.00%
Chief Deputy County Clerk	1	Salary & Benefits	\$40,283	\$35,078	\$0
		Time per one			
		Hours		1,344	
		Minutes			
		Total time	1,544	1,344	0
		Percent used	100%	87.08%	0.00%
Deputy County Clerk	2	Salary & Benefits	\$70,393	\$0	\$458
		Time per one			
		Hours			
		Minutes			
		Total time	3,089	0	20
		Percent used	31%	0.00%	0.65%
Realloc of G&A salaries			\$307,105	\$127,530	\$662
Total adjusted salaries					\$470
Total adjusted salaries			<u>\$307,105</u>		<u>\$1,132</u>
% of total salaries			<u>100.00%</u>		<u>0.37%</u>

Marriage License	Vital Records Search	Tax Sale Redemptions	Recorded Documents	Recorded Maps or Plats	Recorders Automation	Other
372	840	245	6,973	10	6,973	1
\$1,924	\$0	\$0	\$0	\$0	\$0	\$0
30						
47	0	0	0	0	0	0
2.64%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
\$0	\$0	\$0	\$18,139	\$40	\$0	\$0
0	0	0	15	30		
0.00%	0.00%	0.00%	703	2	0	0
			45.50%	0.10%	0.00%	0.00%
\$0	\$0	\$0	\$27,561	\$84	\$0	\$56,024
						2,469
0	0	0	15	30		
0.00%	0.00%	0.00%	1,215	4	0	2,469
			32.94%	0.10%	0.00%	66.96%
\$1,213	\$0	\$3,992	\$0	\$0	\$0	\$0
30		38				
47	0	153	0	0	0	0
3.01%	0.00%	9.91%	0.00%	0.00%	0.00%	0.00%
\$16,754	\$4,470	\$0	\$0	\$0	\$0	\$48,711
						2,138
133	14					
735	196	0	0	0	0	2,138
23.80%	6.35%	0.00%	0.00%	0.00%	0.00%	69.20%
\$19,891	\$4,470	\$3,992	\$45,700	\$124	\$0	\$104,736
\$14,126	\$3,174	\$2,835	\$32,455	\$88	\$0	\$74,382
\$34,017	\$7,644	\$6,827	\$78,155	\$212	\$0	\$179,118
11.08%	2.49%	2.22%	25.45%	0.07%	0.00%	58.32%

* - Time for the average Recorded Documents is at 15 minutes between the Chief Deputy Recorder and Deputy Recorder. However, for more difficult Recorded Documents, the Chief Deputy Recorder will spend an additional 15 minutes processing these documents. The more difficult documents represent about 10% of the total document processed in 2008.

**Jo Daviess County
County Clerk/Recorder Fee Study**

Expenses	FY2008 Actual	General & Admin	Liquor License	Marriage License	Vital Records Search
County clerk / recorder					
Travel expenses	1,654	1,654			
Office supplies	8,284	8,284			
Maintenance service	260	260			
Professional service	16,275	16,275			
Postage	6,171	6,171			
Telephone	1,989	1,989			
Printing		0			
Elections					
Salaries- part time & temp	43,106				
Salaries - overtime	2,829				
Social security contribution	216				
Medicare contribution	50				
IMRF contribution	246				
Mileage	2,558				
Operating supplies	32,896				
Maintenance service	28,155				
Professional service	27,262				
Postage	2,976				
Publishing	8,227				
Tax extension					
Office supplies	5,651				
Minor equipment & small tools					
Postage	11,651				
Publishing	1,385				
Other service charges	754				
Miscellaneous					
Cost from cost allocation plan		133,862			
Equipment use		57,000			
Total non-labor expense	202,595	225,495			
% of total salaries (from labor worksheet)			0.37%	11.08%	2.49%
Reallocate G&A expenditures			\$831	\$24,977	\$5,613
Non-labor expense + G&A reallocated			\$831	\$24,977	\$5,613

Recap:

Labor		\$1,132	\$34,017	\$7,644
Non-labor & G&A		\$831	\$24,977	\$5,613
		<u>\$1,963</u>	<u>\$58,994</u>	<u>\$13,257</u>

Tax Sale Redemptions	Recorded Documents	Recorded Maps or Plats	Recorders Automation	Other
				43,106
				2,829
				216
				50
				246
				2,558
				32,896
				28,155
				27,262
				2,976
				8,227
				5,651
				0
				11,651
				1,385
				754
			43,330	

2.22%	25.45%	0.07%	0.00%	58.32%
\$5,013	\$57,386	\$156	\$0	\$131,519
\$5,013	\$57,386	\$156	\$0	\$131,519

\$6,827	\$78,155	\$212	\$0	\$179,118
\$5,013	\$57,386	\$156	\$43,330	\$131,519
\$11,840	\$135,541	\$368	\$43,330	\$310,637

Documentation of Animal Control Department Costs

**Jo Daviess County
Animal Control Fee Study**

Service	Average Demand	Current Revenue		Actual Cost		Potential Additional Revenue	
		Per One	Total	Per One	Total	Per One	Total
License/tag fees - \$10/\$22	4,949		\$ 65,702	\$ 19.40	\$ 96,031	***	\$ 30,329
Penalties	201	\$ 20.00	\$ 4,020	\$ 32.03	\$ 6,438	\$ 12.03	\$ 2,418
			\$ 135,424		\$ 198,500		\$ 66,538

*** State statute 510 ILCS 5/3 currently calls for a minimum differential of \$10 for intact dogs or cats. The above costs represents the overall costs for doing either license/tag fee. The \$10 differential should be maintained.

**Jo Daviess County
Animal Control Fee Study**

Job Title	FTE	Average Occurences per Year		General & Admin	License/Tag Fees - \$10	License/Tag Fees - \$22	Penalties	Other	
				1	3,598	1,351	201	1	
ACWarden	1	Salary & Benefits	\$40,083	\$38,071	\$1,455	\$557	\$0	\$0	
		Time per one	Hours	1,571					
			Minutes			1	1		
		Total time	1,654	1,571	60	23	0	0	
		Percent used	100%	94.98%	3.63%	1.39%	0.00%	0.00%	
Secretary	1	Salary & Benefits	\$31,608	\$0	\$19,474	\$7,320	\$1,931	\$2,886	
		Time per one	Hours					151	
			Minutes			17	17	30	
		Total time	1,654	0	1,019	383	101	151	
		Percent used	100%	0.00%	61.61%	23.16%	6.11%	9.13%	
REALLOC OF G&A SALARIES			\$71,691	\$38,071	\$20,929	\$7,877	\$1,931	\$2,883	
TOTAL ADJUSTED SALARIES					\$23,700	\$8,920	\$2,187	\$3,264	
			<u>\$71,691</u>		<u>\$44,629</u>	<u>\$16,797</u>	<u>\$4,118</u>	<u>\$6,147</u>	
% OF TOTAL SALARIES			100.00%		62.25%	23.43%	5.74%	8.58%	

**Jo Daviess County
Animal Control Fee Study**

Expenses	FY2008 Actual	General & Admin	License/Tag Fees - \$10	License/Tag Fees - \$22	Penalties	Other
Animal Control						
Uniform allowance	35	35				
Mileage	13	13				
Education & training	75	75				
Dues	50	50				
Maintenance supplies	170	170				
Operating supplies	35	35				
Office supplies	724	724				
Automotive fuel/oil	2,494	2,494				
Maintenance service	102	102				
Professional service	3,827	3,827				
Postage	4,616	4,616				
Telephone	1,071	1,071				
Printing	1,271	1,271				
Other service charges	16,872	16,872				
Costs for cost allocation plan		8,060				
Equipment use		973				
Total non-labor expense	31,320	40,388				
% of Total Salaries (From Labor Worksheet)			62.25%	23.43%	5.74%	8.58%
Reallocate G&A Expenditures			\$25,142	\$9,463	\$2,320	\$3,463
Non-Labor Expense + G&A Reallocated			\$25,142	\$9,463	\$2,320	\$3,463
Recap:						
Labor			\$44,629	\$16,797	\$4,118	\$6,147
Non-labor & G&A			\$25,142	\$9,463	\$2,320	\$3,463
			\$69,771	\$26,260	\$6,438	\$9,610

Documentation of Public Health Department Costs

**Jo Daviess County
Public Health Fee Study**

Service	Average Demand	Current Revenue		Actual Cost		Potential Additional Revenue	
		Per One	Total	Per One	Total	Per One	Total
Death certificates-1st copy	138	\$ 14.00	\$ 1,932	\$ 22.22	\$ 3,067	\$ 8.22	\$ 1,135
Death certificates- addl copies	934	\$ 6.00	\$ 5,604	\$ 4.44	\$ 4,150	\$ -	\$ -
Duplicate immunization card	45	\$ 5.00	\$ 225	\$ 59.80	\$ 2,691	\$ 54.80	\$ 2,466
Food establishments - high risk	116	\$ 200.00	\$ 23,200	\$ 71.53	\$ 8,297	\$ -	\$ -
Food establishments - medium risk	145	\$ 100.00	\$ 14,500	\$ 58.17	\$ 8,435	\$ -	\$ -
Food establishments - seasonal	33	\$ 50.00	\$ 1,650	\$ 51.76	\$ 1,708	\$ 1.76	\$ 58
Food establishments - B&B county	11	\$ 100.00	\$ 1,100	\$ 51.91	\$ 571	\$ -	\$ -
Food establishments - B&B city	28	\$ 35.00	\$ 980	\$ 51.32	\$ 1,437	\$ 16.32	\$ 457
Food establishments - day care	1	\$ 25.00	\$ 25	\$ 41.00	\$ 41	\$ 16.00	\$ 16
Food establishments - temp food/farmers market	175	\$ 20.00	\$ 3,500	\$ 41.64	\$ 7,287	\$ 21.64	\$ 3,787
Loan evaluation - septic	66	\$ 150.00	\$ 9,900	\$ 108.27	\$ 7,146	\$ -	\$ -
Septic permit fees	130	\$ 200.00	\$ 26,000	\$ 58.52	\$ 7,608	\$ -	\$ -
			\$ 88,616		\$ 52,438		\$ 7,919

Jo Daviess County
Public Health Fee Study

Job Title	FTE	Average Occurrences per Year	General & Admin 1	Death Certificates-1st copy 138	Death Certificates- Addl Copies 934	Duplicate Immunization Card 45	Food Establishments - High Risk 116
Quality Assurance Auditor	1	Salary & Benefits	\$7,072	\$0	\$0	\$0	\$0
		Time per one	Hours				
		Minutes					
		Total time	416	0	0	0	0
		Percent used	0%	0.00%	0.00%	0.00%	0.00%
WIC/FCM TPS Coordinator	1	Salary & Benefits	\$60,374	\$0	\$0	\$0	\$0
		Time per one	Hours				
		Minutes					
		Total time	1,654	0	0	0	0
		Percent used	0%	0.00%	0.00%	0.00%	0.00%
PH/HH Clerk	1	Salary & Benefits	\$13,155	\$0	\$1,823	\$2,467	\$0
		Time per one	Hours				
		Minutes			75	15	
		Total time	1,248	0	173	234	0
		Percent used	33%	0.00%	13.86%	18.75%	0.00%
Nurse Practitioner	1	Salary & Benefits	\$10,560	\$0	\$0	\$0	\$0
		Time per one	Hours				
		Minutes					
		Total time	192	0	0	0	0
		Percent used	0%	0.00%	0.00%	0.00%	0.00%
Language Interpreter	4	Salary & Benefits	\$1,786	\$0	\$0	\$0	\$0
		Time per one	Hours				
		Minutes					
		Total time	144	0	0	0	0
		Percent used	0%	0.00%	0.00%	0.00%	0.00%
Family Planning Nurse	1	Salary & Benefits	\$47,591	\$0	\$0	\$0	\$0
		Time per one	Hours				
		Minutes					
		Total time	1,654	0	0	0	0
		Percent used	0%	0.00%	0.00%	0.00%	0.00%
Office Manager	1	Salary & Benefits	\$37,624	\$37,624	\$0	\$0	\$0
		Time per one	Hours	1,654			
		Minutes					
		Total time	1,654	1,654	0	0	0
		Percent used	100%	100.00%	0.00%	0.00%	0.00%
Staff Nurse	2	Salary & Benefits	\$93,539	\$0	\$0	\$0	\$1,600
		Time per one	Hours				
		Minutes					75
		Total time	3,308	0	0	57	0
		Percent used	2%	0.00%	0.00%	1.71%	0.00%
PH Nurse	3	Salary & Benefits	\$112,583	\$0	\$0	\$0	\$0
		Time per one	Hours				
		Minutes					
		Total time	4,139	0	0	0	0
		Percent used	0%	0.00%	0.00%	0.00%	0.00%
Associate Sanitarian	2	Salary & Benefits	\$73,776	\$0	\$0	\$0	\$2,789
		Time per one	Hours				
		Minutes					97
		Total time	3,309	0	0	0	125
		Percent used	17%	0.00%	0.00%	0.00%	3.78%
Family Planning Clerk	2	Salary & Benefits	\$16,008	\$0	\$0	\$0	\$0
		Time per one	Hours				
		Minutes					
		Total time	1,612	0	0	0	0
		Percent used	0%	0.00%	0.00%	0.00%	0.00%

Food Establishments - Medium Risk	Food Establishments - Seasonal	Food Establishments - B&B County	Food Establishments - B&B City	Food Establishments - Day Care	Food Establishments - Temp Food/Farmers Market	Loan Evaluation - septic	Septic Permit Fees	Other
145	33	11	28	1	175	66	130	1
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,072
0	0	0	0	0	0	0	0	416
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,374
0	0	0	0	0	0	0	0	1,654
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,866
0	0	0	0	0	0	0	0	841
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	67.39%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,560
0	0	0	0	0	0	0	0	192
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,786
0	0	0	0	0	0	0	0	144
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,591
0	0	0	0	0	0	0	0	1,654
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$91,939
0	0	0	0	0	0	0	0	3,251
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	98.29%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$112,583
0	0	0	0	0	0	0	0	4,139
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
\$2,767	\$553	\$184	\$465	\$15	\$2,250	\$2,317	\$1,446	\$60,990
77	67	67	67	67	52	142	45	1,367
124	25	8	21	1	101	104	65	2,735
3.75%	0.75%	0.25%	0.63%	0.02%	3.05%	3.14%	1.96%	82.67%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,008
0	0	0	0	0	0	0	0	1,612
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%

Jo Daviess County
Public Health Fee Study

Job Title	FTE	Average Occurences per Year	General & Admin 1	Death Certificates-1st copy 138	Death Certificates- Addl Copies 934	Duplicate Immunization Card 45	Food Establishments - High Risk 116	
PH Administrator	1	Salary & Benefits	\$78,414	\$78,414	\$0	\$0	\$0	
		Time per one	Hours 1,654	1,654	0	0	0	
		Total time	Minutes 1,654	1,654	0	0	0	
		Percent used	100%	100.00%	0.00%	0.00%	0.00%	0.00%
Sanitarian	1	Salary & Benefits	\$43,501	\$0	\$0	\$0	\$1,649	
		Time per one	Hours 1,655	0	0	0	97	
		Total time	Minutes 1,655	0	0	0	63	
		Percent used	17%	0.00%	0.00%	0.00%	3.79%	
Coding/Payroll Clerk	1	Salary & Benefits	\$27,914	\$0	\$0	\$0	\$0	
		Time per one	Hours 1,654	0	0	0	0	
		Total time	Minutes 1,654	0	0	0	0	
		Percent used	0%	0.00%	0.00%	0.00%	0.00%	
WIC/FCM Secretary	1	Salary & Benefits	\$32,164	\$0	\$0	\$0	\$0	
		Time per one	Hours 1,654	0	0	0	0	
		Total time	Minutes 1,654	0	0	0	0	
		Percent used	0%	0.00%	0.00%	0.00%	0.00%	
PH Secretary	1	Salary & Benefits	\$29,944	\$0	\$0	\$0	\$0	
		Time per one	Hours 1,654	0	0	0	0	
		Total time	Minutes 1,654	0	0	0	0	
		Percent used	0%	0.00%	0.00%	0.00%	0.00%	
EH Secretary	1	Salary & Benefits	\$28,241	\$0	\$0	\$0	\$494	
		Time per one	Hours 1,654	0	0	0	15	
		Total time	Minutes 1,654	0	0	0	29	
		Percent used	18%	0.00%	0.00%	0.00%	1.75%	
			\$714,246	\$116,038	\$1,823	\$2,467	\$1,600	\$4,932
REALLOC OF G&A SALARIES				\$354	\$479	\$310	\$957	
TOTAL ADJUSTED SALARIES			\$714,246	\$2,177	\$2,946	\$1,910	\$5,889	
% OF TOTAL SALARIES			100.00%	0.30%	0.41%	0.27%	0.82%	

Food Establishments - Medium Risk	Food Establishments - Seasonal	Food Establishments - B&B County	Food Establishments - B&B City	Food Establishments - Day Care	Food Establishments - Temp Food/Farmers Market	Loan Evaluation - septic	Septic Permit Fees	Other
145	33	11	28	1	175	66	130	1
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
\$1,631	\$326	\$104	\$270	\$9	\$1,331	\$1,366	\$857	\$35,957
77	67	67	67	67	52	142	45	1,368
62	12	4	10	0	51	52	33	1,368
3.75%	0.75%	0.24%	0.62%	0.02%	3.06%	3.14%	1.97%	82.66%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,914
0	0	0	0	0	0	0	0	1,654
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,164
0	0	0	0	0	0	0	0	1,654
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$29,944
0	0	0	0	0	0	0	0	1,654
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
\$616	\$136	\$51	\$119	\$0	\$751	\$565	\$2,220	\$23,288
15	15	15	15	15	15	30	60	1,364
36	8	3	7	0	44	33	130	1,364
2.18%	0.48%	0.18%	0.42%	0.00%	2.66%	2.00%	7.86%	82.47%
\$5,014	\$1,015	\$339	\$854	\$24	\$4,332	\$4,248	\$4,523	\$567,037
\$973	\$197	\$66	\$166	\$5	\$840	\$824	\$877	\$109,990
\$5,987	\$1,212	\$405	\$1,020	\$29	\$5,172	\$5,072	\$5,400	\$677,027
0.84%	0.17%	0.06%	0.14%	0.00%	0.72%	0.71%	0.76%	94.79%

**Jo Daviess County
Public Health Fee Study**

Expenses	FY2008 Actual	General & Admin	Death Certificates- 1st copy	Death Certificates- Addl Copies	Duplicate Immunization Card	Food Establishments - High Risk
Public Health						
Mileage	7,689	7,689				
Education & training	612	612				
Travel expenses	12,722	12,722				
Dues	1,398	1,398				
Publications		0				
Maintenance supplies	824	824				
Janitorial supplies	95	95				
Operating supplies	97,022	97,022				
Computer supplies	6,287	6,287				
Office supplies	4,823	4,823				
Minor equipment & small tools	39	39				
Automotive fuel/oil	1,996	1,996				
Print materials	490	490				
Maintenance service	19,890	19,890				
Professional service	10,746	10,746				
Postage	6,222	6,222				
Telephone	6,050	6,050				
Publishing	2,992	2,992				
Printing	2,031	2,031				
Utilities	8,584	8,584				
Garbage disposal	2,116	2,116				
Rentals	891	891				
WIC food instrument distribution	82,570					
Miscellaneous expense	33	33				
Intergovernmental agreement	1,998	1,998				
Costs from cost allocation plan		78,375				
Equipment Use		18,128				
Total non-labor expense	278,120	292,053				
% of total salaries (from labor worksheet)			0.30%	0.41%	0.27%	0.82%
Reallocate G&A expenditures			\$890	\$1,204	\$781	\$2,408
Non-labor expense + G&A reallocated			\$890	\$1,204	\$781	\$2,408

Recap:

Labor	\$2,177	\$2,946	\$1,910	\$5,889
Non-labor & G&A	\$890	\$1,204	\$781	\$2,408
	\$3,067	\$4,150	\$2,691	\$8,297

Food Establishments - Medium Risk	Food Establishments - Seasonal	Food Establishments - B&B County	Food Establishments - B&B City	Food Establishments - Day Care	Food Establishments - Temp Food/Farmers Market	Loan Evaluation - septic	Septic Permit Fees	Other
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82,570

0.84%	0.17%	0.06%	0.14%	0.00%	0.72%	0.71%	0.76%	94.79%
\$2,448	\$496	\$166	\$417	\$12	\$2,115	\$2,074	\$2,208	\$276,834
\$2,448	\$496	\$166	\$417	\$12	\$2,115	\$2,074	\$2,208	\$276,834

\$5,987	\$1,212	\$405	\$1,020	\$29	\$5,172	\$5,072	\$5,400	\$677,027
\$2,448	\$496	\$166	\$417	\$12	\$2,115	\$2,074	\$2,208	\$276,834
\$8,435	\$1,708	\$571	\$1,437	\$41	\$7,287	\$7,146	\$7,608	\$953,861

Documentation of Building & Zoning Department Costs

**Jo Daviess County
Building Zoning Fee Study**

Service	Average Demand	Current Revenue		Actual Cost		Potential Additional Revenue	
		Per One	Total	Per One	Total	Per One	Total
Zoning-guest accommodations	15	\$ 350.00	\$ 5,250	\$ 832.07	\$ 12,481	\$ 482.07	\$ 7,231
Zoning amendments	7	\$ 400.00	\$ 2,800	\$ 2,086.43	\$ 14,605	\$ 1,686.43	\$ 11,805
Special use permit	9	\$ 500.00	\$ 4,500	\$ 2,086.44	\$ 18,778	\$ 1,586.44	\$ 14,278
Guest accommodations-initial fee	14	\$ 150.00	\$ 2,100	\$ 297.36	\$ 4,163	\$ 147.36	\$ 2,063
Guest accommodations-annual fee	328	\$ 110.00	\$ 36,080	\$ 210.70	\$ 69,111	\$ 100.70	\$ 33,031
Guest house-initial fee	11	\$ 150.00	\$ 1,650	\$ 421.64	\$ 4,638	\$ 271.64	\$ 2,988
Guest house-annual fee	223	\$ 110.00	\$ 24,530	\$ 298.59	\$ 66,586	\$ 188.59	\$ 42,056
			\$ 76,910		\$ 190,362		\$ 113,452

**Jo Daviess County
Building Zoning Fee Study**

Job Title	FTE	Average Occurences per Year	General & Admin	Zoning-guest accommodations	Zoning amendments	
			1	15	7	
Building & Zoning Administrator	1	Salary & Benefits	\$60,506	\$46,002	\$4,629	\$4,320
		Time per one				
		Hours		1,341	9	18
		Minutes				
		Total time	1,764	1,341	135	126
		Percent used	100%	76.03%	7.65%	7.14%
Admin Asst	1	Salary & Benefits	\$35,406	\$2,273	\$312	\$1,462
		Time per one				
		Hours		109	1	10
		Minutes				
		Total time	1,695	109	15	70
		Percent used	100%	6.42%	0.88%	4.13%
Code Enforcement Officer	1	Salary & Benefits	\$49,962	\$0	\$0	\$0
		Time per one				
		Hours				
		Minutes				
		Total time	1,764	0	0	0
		Percent used	54%	0.00%	0.00%	0.00%
Secretary	1	Salary & Benefits	\$15,612	\$15,612	\$0	\$0
		Time per one				
		Hours		975		
		Minutes				
		Total time	975	975	0	0
		Percent used	100%	100.00%	0.00%	0.00%
Inspector	1	Salary & Benefits	\$996	\$0	\$0	\$0
		Time per one				
		Hours				
		Minutes				
		Total time	55	0	0	0
		Percent used	100%	0.00%	0.00%	0.00%
			\$162,482	\$63,887	\$4,941	\$5,782
REALLOC OF G&A SALARIES					\$3,202	\$3,747
TOTAL ADJUSTED SALARIES			<u>\$162,482</u>	<u>\$63,887</u>	<u>\$8,143</u>	<u>\$9,529</u>
% OF TOTAL SALARIES			100.00%		5.01%	5.86%

Special use permit	Guest accommodations-initial fee	Guest accommodations-annual fee	Guest house-initial fee	Guest house-annual fee	Other
9	14	328	11	223	1
\$5,554 18	\$0	\$0	\$0	\$0	\$0
162 9.18%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
\$1,880 10	\$878 3	\$13,702 2	\$921 4	\$13,975 3	\$0
90 5.31%	42 2.48%	656 38.70%	44 2.60%	669 39.47%	0 0.00%
\$0	\$734 2	\$13,170 2	\$879 3	\$11,951 2	\$23,228 820
0 0.00%	26 1.47%	465 26.36%	31 1.76%	422 23.92%	820 46.49%
\$0	\$0	\$0	\$0	\$0	\$0
0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%	0 0.00%
\$0	\$36 2	\$489 27	\$36 2	\$435 24	\$0
0 0.00%	2 3.63%	27 49.09%	2 3.64%	24 43.64%	0 0.00%
\$7,434	\$1,648	\$27,361	\$1,836	\$26,361	\$23,232
\$4,817	\$1,068	\$17,729	\$1,190	\$17,081	\$15,053
<u>\$12,251</u>	<u>\$2,716</u>	<u>\$45,090</u>	<u>\$3,026</u>	<u>\$43,442</u>	<u>\$38,285</u>
7.54%	1.67%	27.75%	1.86%	26.74%	23.56%

**Jo Daviess County
Building Zoning Fee Study**

Expenses	FY2008 Actual	General & Admin	Zoning-guest accommodations	Zoning amendments
Building and Zoning				
Mileage	4,106	4,106		
Education & training	70	70		
Travel expenses	172	172		
Dues	225	225		
Maintenance supplies	276	276		
Computer supplies	1,122	1,122		
Office supplies	1,856	1,856		
Minor equipment & small tools	976	976		
Automotive fuel/oil	2,092	2,092		
Print materials	107	107		
Maintenance service	296	296		
Professional fees	7,638	7,638		
Postage	1,910	1,910		
Telephone	2,292	2,292		
Publishing	2,061	2,061		
Printing	332	332		
Per diem	5,750	5,750		
Costs from cost allocation		51,265		
Equipment Use		4,015		
Total non-labor expense	31,281	86,561		
% of total salaries (from labor worksheet)			5.01%	5.86%
Reallocate G&A expenditures			\$4,338	\$5,076
Non-labor expense + G&A reallocated			\$4,338	\$5,076

Recap:

Labor			\$8,143	\$9,529
Non-labor & G&A			\$4,338	\$5,076
			\$12,481	\$14,605

Special use permit	Guest accommodations-initial fee	Guest accommodations-annual fee	Guest house-initial fee	Guest house-annual fee	Other
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7.54%	1.67%	27.75%	1.86%	26.74%	23.56%
\$6,527	\$1,447	\$24,021	\$1,612	\$23,144	\$20,396
\$6,527	\$1,447	\$24,021	\$1,612	\$23,144	\$20,396

\$12,251	\$2,716	\$45,090	\$3,026	\$43,442	\$38,285
\$6,527	\$1,447	\$24,021	\$1,612	\$23,144	\$20,396
\$18,778	\$4,163	\$69,111	\$4,638	\$66,586	\$58,681

Documentation of Highway Department Costs

**Jo Daviess County
Highway Fee Study**

Service	Average Demand	Current Revenue		Actual Cost		Potential Additional Revenue	
		Per One	Total	Per One	Total	Per One	Total
Bridge inspections	17	\$ 50.00	\$ 850	\$ 133.59	\$ 2,271	\$ 83.59	\$ 1,421
Overweight permits	46	\$ -	\$ -	\$ 58.50	\$ 2,691	\$ 58.50	\$ 2,691
Driveway permits	6	\$ -	\$ -	\$ 141.67	\$ 850	\$ 141.67	\$ 850
Utility permits	7	\$ -	\$ -	\$ 62.86	\$ 440	\$ 62.86	\$ 440
	Percent						
Engineering - design 8%	8%	8%	60,659	9.7%	\$ 73,587	1.7%	\$ 12,928
Engineering - construcion 4%	4%	4%	30,330	9.4%	\$ 70,936	5.4%	\$ 40,606
Engineering - MFT 4%	4%	4%	48,010	5.7%	\$ 68,374	1.7%	\$ 20,364
			\$ 139,849		\$ 219,149		\$ 79,300

Jo Daviess County
Highway Fee Study

Job Title	FTE	Average Occurences per Year	General & Admin		Bridge Inspections
			1	17	
County Engineer	1	Salary & Benefits	\$96,141	\$76,182	\$0
		Time per one	Hours	1,397	
			Minutes		
		Total time	1,763	1,397	0
		Percent used	100%	79.24%	0.00%
Office Manager	1	Salary & Benefits	\$44,087	\$30,306	\$115
		Time per one	Hours	1,061	
			Minutes		15
		Total time	1,544	1,061	4
		Percent used	100%	68.74%	0.26%
Asst County Engineer	1	Salary & Benefits	\$75,776	\$44,497	\$727
		Time per one	Hours	1,036	1
			Minutes		
		Total time	1,764	1,036	17
		Percent used	100%	58.72%	0.96%
Maintenance Worker	4	Salary & Benefits	\$201,916	\$0	\$0
		Time per one	Hours		
			Minutes		
		Total time	7,056	0	0
		Percent used	100%	0.00%	0.00%
Maintenance Worker	1	Salary & Benefits	\$50,985	\$12,767	\$0
		Time per one	Hours	442	
			Minutes		
		Total time	1,764	442	0
		Percent used	100%	25.04%	0.00%
Maintenance Worker Part time Seasonal	1	Salary & Benefits	\$53,045	\$0	\$0
		Time per one	Hours		
			Minutes		
		Total time	1,040	0	0
		Percent used	100%	0.00%	0.00%
Maintenance Worker/Eng Technician	1	Salary & Benefits	\$52,096	\$0	\$0
		Time per one	Hours		
			Minutes		
		Total time	1,764	0	0
		Percent used	100%	0.00%	0.00%
			\$574,046	\$163,752	\$842
REALLOC OF G&A SALARIES					\$336
TOTAL ADJUSTED SALARIES			<u>\$574,046</u>	<u></u>	<u>\$1,178</u>
% OF TOTAL SALARIES			100.00%		0.21%

Overweight Permits	Driveway Permits	Utility Permits	Engineering - Design 8%	Engineering - Construcion 4%	Engineering - MFT 4%	Maintenance
46	6	7	1	1	1	1
\$654	\$0	\$106	\$9,595	\$1,913	\$2,894	\$4,797
15		15	176	35	53	88
12	0	2	176	35	53	88
0.68%	0.00%	0.11%	9.98%	1.99%	3.01%	4.99%
\$344	\$57	\$57	\$886	\$1,314	\$11,022	\$0
15	15	15	31	46	386	
12	2	2	31	46	386	0
0.78%	0.13%	0.13%	2.01%	2.98%	25.00%	0.00%
\$0	\$258	\$0	\$3,781	\$11,382	\$7,562	\$7,562
0	1	0	88	265	176	176
0.00%	0.34%	0.00%	4.99%	15.02%	9.98%	9.98%
\$0	\$0	\$0	\$0	\$0	\$0	\$201,916
0	0	0	0	0	0	1,764
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7,056
\$0	\$0	\$0	\$0	\$1,270	\$1,275	\$35,669
0	0	0	0	44	44	1,234
0.00%	0.00%	0.00%	0.00%	2.49%	2.50%	69.96%
\$0	\$0	\$0	\$0	\$0	\$0	\$53,045
0	0	0	0	0	0	1,040
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
\$0	\$0	\$0	\$13,024	\$10,424	\$2,600	\$26,048
0	0	0	441	353	88	882
0.00%	0.00%	0.00%	25.00%	20.01%	4.99%	50.00%
\$998	\$315	\$163	\$27,286	\$26,303	\$25,353	\$329,034
\$398	\$126	\$65	\$10,890	\$10,498	\$10,119	\$131,320
<u>\$1,396</u>	<u>\$441</u>	<u>\$228</u>	<u>\$38,176</u>	<u>\$36,801</u>	<u>\$35,472</u>	<u>\$460,354</u>
0.24%	0.08%	0.04%	6.65%	6.41%	6.18%	80.19%

**Jo Daviess County
Highway Fee Study**

Expenses	FY2008 Actual	General & Admin	Bridge Inspections
Transportation			
Education & training	830	830	
Travel exp	633	633	
Dues	716	716	
Maint supplies	92,723		
Janitorial supplies	1,101	1,101	
Operating supplies	21,440	21,440	
Computer supplies	4,300	4,300	
Office supplies	1,688	1,688	
Minor equip & small tools	4,415	4,415	
Automotive/fuel	230,696	230,696	
Print materials	174	174	
Maintenance service	41,234		
Professional service	4,340	4,340	
Postage	7,975	7,975	
Telephone	5,089	5,089	
Publishing	417	417	
Utilities	19,607	19,607	
Garbage disposal	993	993	
Rentals	2,140	2,140	
Costs from cost allocation		96,947	
Equipment use		373,347	
Excluded infrastructure		(244,380)	
Total non-labor expense	440,511	532,468	
% of total salaries (from labor worksheet)			0.21%
Reallocate G&A expenditures			<u>\$1,093</u>
Non-labor expense + G&A reallocated			<u><u>\$1,093</u></u>
Recap:			
Labor			\$1,178
Non-labor & G&A			<u>\$1,093</u>
			<u><u>\$2,271</u></u>

Overweight Permits	Driveway Permits	Utility Permits	Engineering - Design 8%	Engineering - Construcion 4%	Engineering - MFT 4%	Maintenance
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92,723

41,234

0.24%	0.08%	0.04%	6.65%	6.41%	6.18%	80.19%
\$1,295	\$409	\$212	\$35,411	\$34,135	\$32,902	\$427,011
<u>\$1,295</u>	<u>\$409</u>	<u>\$212</u>	<u>\$35,411</u>	<u>\$34,135</u>	<u>\$32,902</u>	<u>\$427,011</u>

\$1,396	\$441	\$228	\$38,176	\$36,801	\$35,472	\$460,354
\$1,295	\$409	\$212	\$35,411	\$34,135	\$32,902	\$427,011
<u>\$2,691</u>	<u>\$850</u>	<u>\$440</u>	<u>\$73,587</u>	<u>\$70,936</u>	<u>\$68,374</u>	<u>\$887,365</u>

Documentation of GIS Department Costs

**Jo Daviess County
GIS Fee Study**

Service	Average Demand	Current Revenue		Actual Cost		Potential Additional Revenue	
		Per One	Total	Per One	Total	Per One	Total
Providing and Maintaining a Countywide GIS Subscription Fees	26	\$ 197.00	\$ 5,122	\$ 645.38	\$ 16,780	\$ 448.38	\$ 11,658
Providing and Maintaining Countywide GIS system Recorded Documents	6,973	\$ 19.00	\$ 132,487	\$ 23.12	\$ 161,190	\$ 4.12	\$ 28,703
			\$ 172,998		\$ 257,299		\$ 84,301

Jo Daviess County
GIS Fee Study

Job Title	FTE	Average Occurences per Year	General & Admin		Data Maintenance - Recording Deeds	
			1		1,583	
GIS/IT Coordinator	1	Salary & Benefits	\$70,818	\$10,637		\$3,534
		Time per one	Hours	265		
			Minutes			3
		Total time	1,764	265		88
		Percent used	100%	15.02%		4.99%
GIS/GPS Specialist	1	Salary & Benefits	\$54,587	\$0		\$13,554
		Time per one	Hours			
			Minutes			17
		Total time	1,764	0		438
		Percent used	100%	0.00%		24.83%
GIS Technician	1	Salary & Benefits	\$44,507	\$0		\$22,116
		Time per one	Hours			
			Minutes			33
		Total time	1,765	0		877
		Percent used	100%	0.00%		49.69%
Computer Network Specialist	1	Salary & Benefits	\$14,616	\$0		\$0
		Time per one	Hours			
			Minutes			
		Total time	845	0		0
		Percent used	100%	0.00%		0.00%
			\$184,528	\$10,637		\$39,204
REALLOC OF G&A SALARIES						\$2,398
TOTAL ADJUSTED SALARIES			<u>\$184,528</u>			<u>\$41,602</u>
% OF TOTAL SALARIES			100.00%			22.55%

Data Maintenance - Recording Maps or Plats	Other External and Internal GIS Services	Providing and Maintaining a Countywide GIS	GIS Personnel services related to Information Technology and Website	IT Support	Countywide GIS / Subscription Fees	County Website Maintenance
10	1	1	1	1	26	1
\$42	\$0	\$3,534	\$0	\$42,477	\$10,594	\$0
3		88		1,058	10	
1	0	88	0	1,058	264	0
0.06%	0.00%	4.99%	0.00%	59.98%	14.96%	0.00%
\$93	\$27,293	\$13,647	\$0	\$0	\$0	\$0
17	882	441				
3	882	441	0	0	0	0
0.17%	50.00%	25.00%	0.00%	0.00%	0.00%	0.00%
\$151	\$13,339	\$4,464	\$0	\$0	\$0	\$4,437
33	529	177				176
6	529	177	0	0	0	176
0.34%	29.97%	10.03%	0.00%	0.00%	0.00%	9.97%
\$0	\$0	\$0	\$0	\$14,616	\$0	\$0
				845		
0	0	0	0	845	0	0
0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
\$286	\$40,632	\$21,645	\$0	\$57,093	\$10,594	\$4,437
\$17	\$2,485	\$1,324	\$0	\$3,492	\$648	\$273
\$303	\$43,117	\$22,969	\$0	\$60,585	\$11,242	\$4,710
0.16%	23.37%	12.45%	0.00%	32.83%	6.09%	2.55%

Jo Daviess County
GIS Fee Study

Expenses	FY2008 Actual	General & Admin	Data Maintenance - Recording Deeds	Data Maintenance - Recording Maps or Plats
GIS automation				
Mileage	575	575		
Education & training	1,854	1,854		
Travel expenses	772	772		
Computer supplies	1,554	1,554		
Office supplies	948	948		
Professional service	7,204	7,204		
Postage	114	114		
Telephone	1,940	1,940		
Information and comm tech				
Mileage	2,415	2,415		
Education & training	5,820	5,820		
Computer supplies	1,145	1,145		
Office supplies	302	302		
Maintenance service	3,357			
Professional service	7,302			
Postage	(1,047)	(1,047)		
Telephone	2,215	2,215		
Publishing	353	353		
Miscellaneous				
Costs from cost allocation plan		53,547		
Equipment use		11,191		
Total non-labor expense	36,823	90,902		
% of total salaries (from labor worksheet)			22.55%	0.16%
Reallocate G&A expenditures			\$20,494	\$150
Non-labor expense + g&a reallocated			\$20,494	\$150

Recap:

Labor	\$41,602	\$303
Non-labor & g&a	\$20,494	\$150
	<u>\$62,096</u>	<u>\$453</u>

Other External and Internal GIS Services	Providing and Maintaining a Countywide GIS	GIS Personnel services related to Information Technology and	IT Support	Countywide GIS / Subscription Fees	County Website Maintenance
					3,357
		7,302			
				(39,467)	
23.37%	12.45%	0.00%	32.83%	6.09%	2.55%
\$21,240	\$11,315	\$0	\$29,846	\$5,538	\$2,319
\$21,240	\$11,315	\$0	\$29,846	\$5,538	\$2,319
\$43,117	\$22,969	\$0	\$60,585	\$11,242	\$4,710
\$21,240	\$11,315	\$7,302	-\$9,621	\$5,538	\$5,676
\$64,357	\$34,284	\$7,302	\$50,964	\$16,780	\$10,386

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Cost Allocation Plan

**Jo Daviess County
Cost Allocation Plan**

Account Title	Amount	Allocable Amount	Allocation Basis
Courthouse			
Salaries & benefits	35,604	35,604	Square Feet of Courthouse ↓
Maintenance supplies	796	796	
Janitorial supplies	3,192	3,192	
Maintenance service	22,457	22,457	
Telephone	169	169	
Utilities	54,574	54,574	
Workers Comp	1,037	1,037	
Building and equipment use allocation	18,361	18,361	
Total for Courthouse	136,190	136,190	

County Board			
Salaries & benefits	52,910	52,910	# of Agenda Items ↓
Mileage	14,952	14,952	
Education & training		0	
Dues	1,075	1,075	
Office supplies	1,282	1,282	
Professional service	19,280	19,280	
Postage	1,270	1,270	
Telephone	505	505	
Publishing	488	488	
Miscellaneous expense	457	457	
Building and equipment use allocation	3,464	3,464	
Total for County Board	95,683	95,683	

County Treasurer/Collector Cash Receipts Allocation			
Salaries & benefits	177,372	69,044	% of time to estimate ↓
Office supplies	616	616	
County board	95,683	95,683	
Workers comp	351	351	
Equipment use allocation	4,956	4,956	
Total for County Treasurer	278,978	170,650	

County Clerk/Recorder Payroll Allocation			
Salaries & benefits	175,588	13,233	# of employees by office ↓
Travel expenses	1,654	1,654	
Office supplies	8,284	8,284	
Maintenance service	260	260	
Professional service	16,275	16,275	
Postage	6,171	6,171	
Telephone	1,989	1,989	
Workers Comp	557	557	
Total for County Clerk Payroll Allocation	210,778	48,423	

County Clerk AP Claims Allocation			
Salaries & benefits	175,588	22,701	processed by office ↓
A/P program support and materials	6,840	6,840	
Total for County Clerk AP Claims Allocation	182,428	29,541	

County Clerk/ Recorder	Animal Control	Highway	Building Zoning	Public Health	Sheriff	GIS
6,235	0	0	0	0	0	857
139	0	0	0	0	0	19
559	0	0	0	0	0	77
3,933	0	0	0	0	0	540
30	0	0	0	0	0	4
9,557	0	0	0	0	0	1,313
182	0	0	0	0	0	25
3,215	0	0	0	0	0	442
23,850	0	0	0	0	0	3,277

11,309	202	5,049	4,241	1,414	3,231	2,625
3,196	57	1,427	1,198	399	913	742
0	0	0	0	0	0	0
230	4	103	86	29	66	53
274	5	122	103	34	78	64
4,121	74	1,840	1,545	515	1,177	957
271	5	121	102	34	78	63
108	2	48	40	13	31	25
104	2	47	39	13	30	24
98	2	44	37	12	28	23
740	13	331	278	93	212	172
20,451	365	9,130	7,669	2,556	5,843	4,748

2,274	2,067	5,168	2,687	8,062	4,548	4,548
20	18	46	24	72	41	41
3,151	2,865	7,162	3,724	11,173	6,302	6,302
12	11	26	14	41	23	23
163	148	371	193	579	326	326
5,620	5,109	12,773	6,642	19,926	11,240	11,240

706	176	1,059	353	2,205	3,264	265
88	22	132	44	276	408	33
442	110	663	221	1,381	2,043	166
14	3	21	7	43	64	5
868	217	1,302	434	2,713	4,015	326
329	82	494	165	1,029	1,522	123
106	27	159	53	332	491	40
30	7	45	15	93	137	11
2,583	646	3,874	1,291	8,070	11,944	968

485	261	3,168	1,640	3,504	4,026	112
146	79	955	494	1,056	1,213	34
631	340	4,123	2,134	4,560	5,239	146

**Jo Daviess County
Cost Allocation Plan**

Account Title	Amount	Allocable Amount	Allocation Basis
States Attorney			
Salaries & benefits	392,752	392,752	% of time estimate
Education & training	1,483	1,483	↓
Travel expenses	2,188	2,188	
Dues	704	704	
Computer supplies	856	856	
Office supplies	3,886	3,886	
Print materials	5,325	5,325	
Contractual maintenance	707	707	
Professional service	7,000	7,000	
Postage	1,397	1,397	
Telephone	5,358	5,358	
Printing	832	832	
Other service charges	14,859	14,859	
County board	0	0	
Workers comp	703	703	
GIS allocation	606	606	
Furniture	2,717	2,717	
Total for States Attorney	441,373		
County Administrator			
Salaries & benefits	135,079	135,079	% of time to estimate
Education & training	170	170	↓
Travel expenses	754	754	
Dues	268	268	
Office supplies	1,726	1,726	
Professional service	143	143	
Postage	115	115	
Telephone	565	565	
Miscellaneous expense	411	411	
County board	0	0	
Workers comp	245	245	
GIS allocation	3,029	3,029	
Equipment use allocation	1,325	1,325	
Total for County Administrator	143,830	143,830	
Miscellaneous			
Professional services	52,604	52,604	by office
Total for Miscellaneous	52,604	52,604	
Insurance Fund			
Liability insurance	133,914	133,914	Buildings
Workers comp	108,532	108,532	Provided Breakdown
Direct bill workers comp	11,351	11,351	Provided Breakdown
Total for Insurance Fund	253,797	253,797	
GIS Support			
IT Support	60,585	60,585	GIS Support Breakdown
Total for GIS Support	60,585	60,585	

County Clerk/ Recorder	Animal Control	Highway	Building Zoning	Public Health	Sheriff	GIS
39,275	0	9,819	9,819	0	98,188	19,638
148	0	37	37	0	371	74
219	0	55	55	0	547	109
70	0	18	18	0	176	35
86	0	21	21	0	214	43
389	0	97	97	0	972	194
533	0	133	133	0	1,331	266
71	0	18	18	0	177	35
700	0	175	175	0	1,750	350
140	0	35	35	0	349	70
536	0	134	134	0	1,340	268
83	0	21	21	0	208	42
1,486	0	371	371	0	3,715	743
0	0	0	0	0	0	0
70	0	18	18	0	176	35
61	0	15	15	0	151	30
272	0	68	68	0	679	136
44,137	0	11,034	11,034	0	110,343	22,069

10,806	0	4,052	8,105	4,052	16,209	8,105
14	0	5	10	5	20	10
60	0	23	45	23	90	45
21	0	8	16	8	32	16
138	0	52	104	52	207	104
11	0	4	9	4	17	9
9	0	3	7	3	14	7
45	0	17	34	17	68	34
33	0	12	25	12	49	25
0	0	0	0	0	0	0
20	0	7	15	7	29	15
242	0	91	182	91	364	182
106	0	40	80	40	159	80
11,506	0	4,315	8,630	4,315	17,260	8,630

2,806	701	4,208	1,403	8,767	12,976	1,052
2,806	701	4,208	1,403	8,767	12,976	1,052

9,604	0	2,279	1,331	20,561	44,422	1,320
557	812	39,152	3,254	8,407	52,391	98
0	0	0	0	0	11,351	0
10,161	812	41,431	4,585	28,968	108,164	1,418

12,117	87	6,059	7,876	1,212	12,117	0
12,117	87	6,059	7,876	1,212	12,117	0