



JO DAVIESS COUNTY

Office of the County Administrator

330 North Bench St.

Galena, IL 61036

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

E-mail: countyadministrator@jodaviess.org

DATE: November 20, 2012

TO: Members of the Jo Daviess County Board

From: Dan Reimer, County Administrator

RE: Summary of the proposed FY2013 Jo Daviess County Annual Budget

The proposed FY2013 Annual Budget, Appropriations Ordinance and Tax Levy Ordinance for Jo Daviess County, Illinois for the fiscal year commencing on the 1st day of December 2012 and ending on the 30th day of November, 2013 is respectfully presented to the Jo Daviess County Board for approval and adoption on this 20th day of November 20, 2012.

Per 55 ILCS 5/6-1001, once the budget has been prepared, it is required to be made conveniently available to public inspection for at least 15 days prior to final action on it by the County Board. The proposed FY2013 Jo Daviess County budget was posted on the home page of Jo Daviess County website on October 31, 2012.

Annual Budget and Appropriations Ordinance

The proposed Jo Daviess County FY2013 Annual Budget and Appropriations Ordinance consists of twenty-seven (27) individual General Fund budgets and sixty (60) Special Revenue Fund budgets. The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those 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, Building & Zoning, Animal Control, County Board and County Administrator. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes or projects. The operational budgets of four (4) County departments are found in the Special Revenue Funds; they include the Highway Department (Highway Fund and MFT Fund), the Health Department (Public Health and Home Health Care), the Convention & Visitors Bureau and the GIS Department. The Jo Daviess County budget is prepared according to Illinois law and is based on accounting for transactions on the modified accrual basis of accounting.

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

Budget Preparation Process

The Jo Daviess County FY2013 budget was prepared using a target based budgeting process. This 15-step process began in May with Round 1 revenue estimates and will conclude on November 20, 2012 with the presentation of the FY2013 budget to the Jo Daviess County Board. All budgets, General Fund and Special Funds were presented by Department Heads and reviewed with the Finance Committee and the responsible parent Committee during one of four joint committee meetings held in August. All budgets were again reviewed by the County Board and moved forward to the comprehensive budget document during one of three budget workshop meetings held in October.



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The proposed FY2013 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.

GUIDELINES FOR ESTABLISHING FY2013 GENERAL FUND EXPENSE BUDGETS

Initial FY2013 General Fund expense budgets were established using guidelines approved by the Finance, Tax, & Budgets Committee on 6/28/12. Guidelines include:

1. The target-based budgeting process shall be used to establish the twenty seven (27) General Fund expense budgets and a modified target-based process shall be used to establish the fifty-nine (59) Special Revenue Fund expense budgets.
2. Personnel related expense line items shall be considered mandatory expenses for all County budgets (General Fund and Special Funds) and shall include salaries and wages, employee fringe benefits and postage; and shall be calculated as follows:
 - ❖ Employer retirement contribution rate – IMRF **12.12%**, SLEP **19.06%**
 - ❖ Health Insurance - **15%** rate increase
 - ❖ Salaries and wages – **2.0%** wage increase for all union and non-union employees; wage increase per resolution for elected officials.
 - ❖ S.S./Medicare – increase/decrease proportionally to payroll estimates.
 - ❖ Postage – no increase in FY2013.
3. The County Administrator's office shall calculate mandated line item expenses for General Fund expense budgets prior to packet distribution and shall assist in the calculation of mandated expenses for operational Special Fund budgets.
4. Reductions made in FY2010 and continued in FY2011 and FY2012 to meet the 3% General Fund budget reduction requirement **shall not be reinstated** in initial FY2013 budget target amounts.
5. The target amount for General Fund expense budgets, after allocating increases/decreases for allowable mandated expenses, shall be set at the same level (zero increase) as the final FY2012 target amount less any non-recurring expenses added during the FY2012 budget process including any approved un-funded requests.
6. All Interfund Transfers scheduled in FY2012, except the interfund transfer to the Contingency Fund, shall be maintained unless otherwise instructed.
7. 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.
8. Any **new necessary** expense that causes the target amount to be exceeded should be submitted to the County Administrator's Office as an overage request with a detailed letter of explanation. Overage requests will be reviewed by the Finance, Tax & Budgets Committee. If the Committee determines the request is a necessary expense the target amount will be increased accordingly. If the Committee does not consider the request a necessary expense, the request will be submitted as an un-funded activity.



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- 9. Any **new request or activity not considered a mandatory or necessary expense**, and exceeds the department target amount, the Department Head shall submit as an unfunded activity on an unfunded expense estimate sheet. These forms will be used to rank unfunded activities and be used as a reference point for approving further expenditures if additional revenue is identified or resources are allocated.
- 10. Departments with Special Fund budgets are requested to follow the same guidelines as General Fund departments. Any significant increase or decrease in expense line item estimates that deviate from the previous three year period, or any anticipated appropriation of fund balance are to be explained in a detailed memorandum.
- 11. Initial funding amounts for agencies, who receive funding from the Jo Daviess County General Fund shall be set at the same level of funding as appropriated in the FY2012 budget.

Agency	Funding Amount
NICAA Golden Meals Grant	\$8,165
Senior Resource Center	\$8,170
JDWI Transit/Medical Transportation	\$8,500
JDWI Transit/Pub. Transportation	\$30,250
JDC Soil & Water Conservation	\$8,000
Jo Daviess/Carroll Solid Waste Agency	\$6,500
Veterans' Grave markers	\$1,000

Proposed 2012 Jo Daviess County Property Tax Extension (Levy)

Jo Daviess County is subject to the Illinois Property Tax Extension Limitation Law (PTELL) pursuant to 35 ILCS 200/18-185. This law was adopted by Jo Daviess County as a result of a November 1997 voter referendum. PTELL limits the growth in property tax extension on existing property to an annual increase of 5 percent or the change in the consumer price index (CPI), whichever is less. Special Service Areas are exempt from PTELL and are not included in the County's total aggregate extension. There are provisions in the law which does allow extensions to increase more than the limit; they include increases in proportion to the amount of new property/construction and annexations of territory into a district. A CPI factor of 3.0% was utilized in administering the 2012 Property Tax Extension Limitation Law formula.

The estimated allowable property tax extension increase for 2012 (payable 2013) is \$208,596. To determine this amount, several variables were considered. The County Assessor's Office estimated the 2012 gross assessed valuation of Jo Daviess County to be \$796,000,000; **this is a decrease of \$31,531,843 or 3.8%** less than the 2011 gross assessed value of \$827,531,843. This total includes an estimated \$7,000,000 in new property/construction.

The 2011 taxable equalized assessed value (EAV) in Jo Daviess County was \$760,254,141; this amount is \$67,277,702 or 8.13% less than the 2011 gross assessed value of \$827,531,843. Using this 8.13% difference factor the County Clerk's Office estimated the 2012 taxable EAV for Jo Daviess County to be \$731,366,500.



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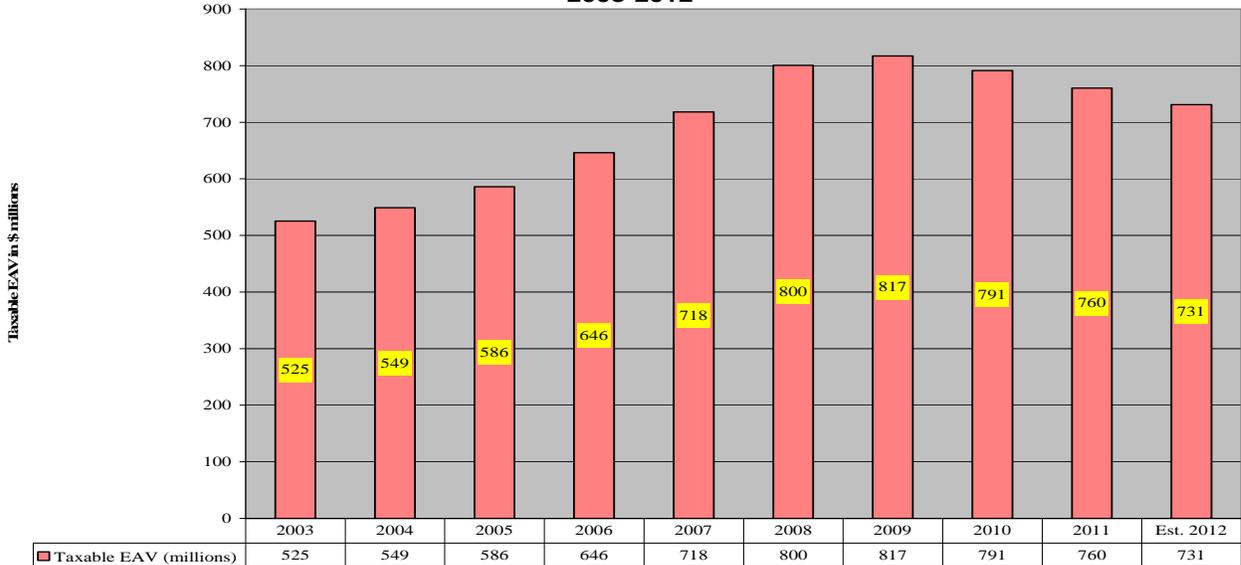
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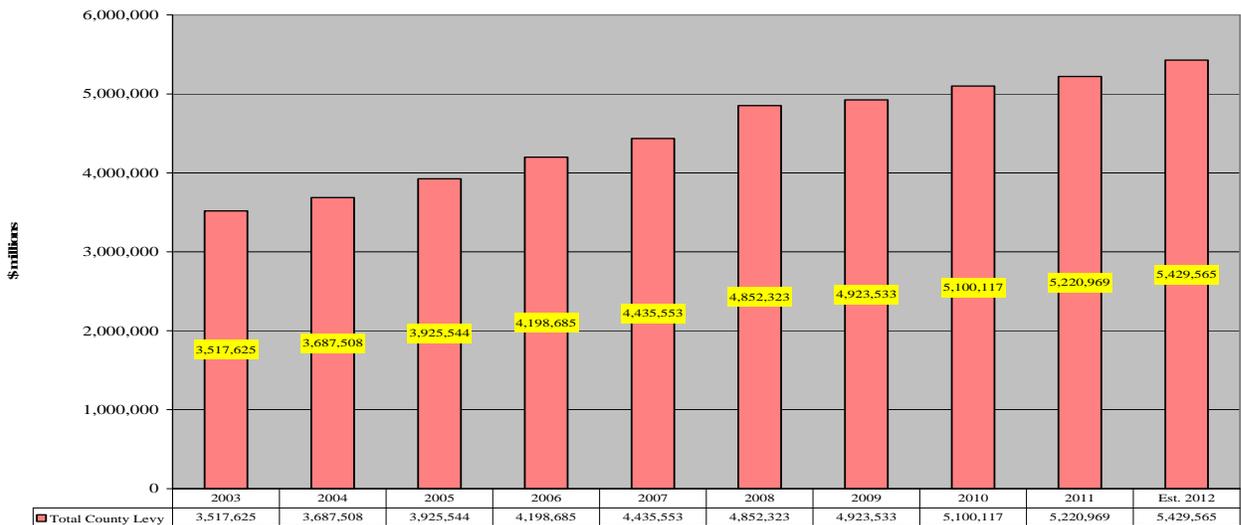
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Jo Daviess County Taxable Equalized Assessed Value (EAV) 2003-2012



The County Clerk's Office estimated the overall maximum aggregate tax levy extension for 2012 to be **\$5,429,565**. This amount represents an increase of **\$208,596** or 4.0% more than the 2011 total aggregate levy extension of **\$5,220,969**. Approximately \$156,629 or 75.1% of the proposed 2012 property tax levy increase (payable 2012) is the result of a 3.0% inflationary CPI increase on existing property and approximately \$51,967 or 24.9% is the result of an estimated \$7 million increase in EAV associated with new construction and/or property.

Jo Daviess County Total Levy 2003-2012





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The following table compares the estimated 2012 property tax extension increase with the actual 2008, 2009, 2010, and 2011 property tax extension increases and the associated variables that were used to determine the estimated property tax extension increase.

Year	Total \$ Increase	CPI	Increase per CPI	New Property	Increase per New Prop.	Galena TIF District	Increase per TIF
2008	\$416,770	4.1%	\$181,858	\$23.8 million	\$143,937	\$14.9 m	\$90,975
2009	\$71,211	0.1%	\$4,852	\$11.0 million	\$66,359	\$0	\$0
2010	\$176,584	2.7%	\$133,142	\$6.7 million	\$43,442	\$0	\$0
2011	\$120,852	1.5%	\$76,502	\$6.2 million	\$44,350	\$0	\$0
Est. 2012	\$208,596	3.0%	\$156,629	\$7.0 million	\$51,967	\$0	\$0

The overall Jo Daviess County property tax levy is distributed between ten (10) individual special purpose property tax levies, they include: General Corporate, County Highway, Federal Aid Matching, County Bridge, Public Health, Mental Health, IMRF, Social Security, Extension Education, and Insurance. In addition the County is responsible for three special service area (SSA) levies, SSA #1- Warren Ambulance, SSA #2 & #4- Elizabeth Ambulance and SSA #5- Hanover Ambulance.

For purposes of developing revenue estimates, the Finance, Tax & Budgets Committee set the initial County tax levy distribution amounts as follows:

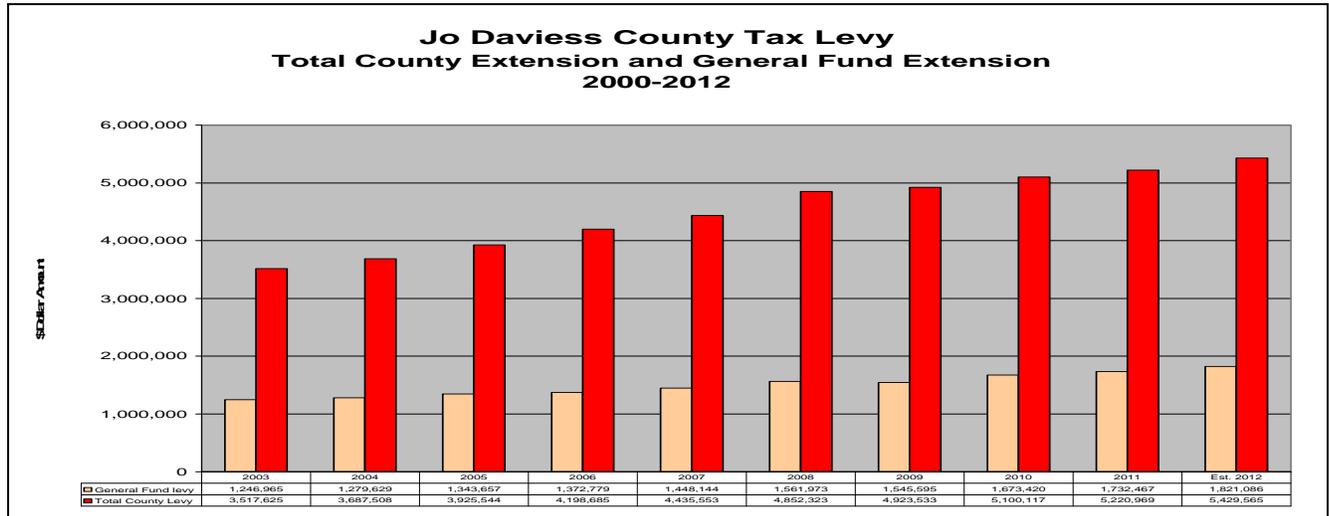
- The levy amount for the **IMRF, Social Security and Insurance Funds** were set at levels that will fully meet the minimum requirements of the reserve fund balance policy of each respective fund.
- The levy amounts for the **Public Health Fund and Extension Education Fund** were set at a level equal to the 2011 levy extension budget amount for each respective fund.
- The levy amounts for the **General Corporate Fund, Highway Fund, Federal Aid Matching Fund** were set at a level equal to the 2011 levy extension budget amount for each fund **plus** an additional 5.01% levy increase for each respective fund.
- The levy amount for the **Mental Health Fund** was set at a level equal to the 2011 levy extension budget amount for this fund **plus** an additional 2% levy increase.
- The levy amount for the **County Aids to Bridges Fund** was set at a level equal to the 2011 levy extension budget amount for this fund **plus** an additional 8.96% levy increase. This amount subsequently increased an additional \$7,424 during the 10/02/2012 budget workshop.

The proposed total aggregate property tax extension for Jo Daviess County for 2012 (payable in 2013), less special service areas (exempt from PTELL), is estimated to be \$5,429,565. This is an increase of \$208,596 or 4.0% more than the actual 2011 property tax extension amount of \$5,220,969.

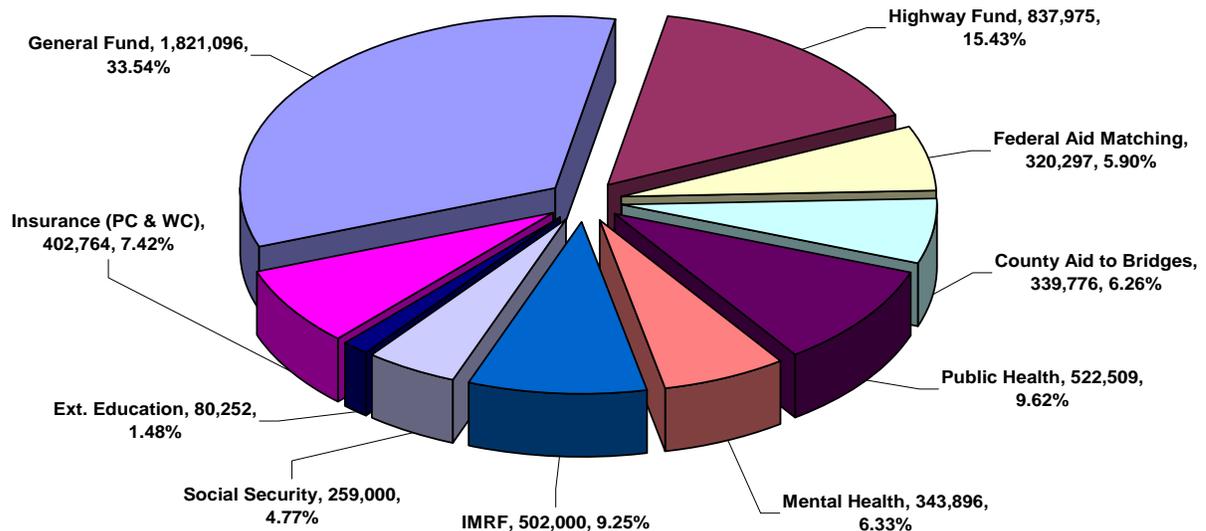
The proposed 2012 property tax levy (payable 2013) of \$5,429,565 represents **29.9%** of the County's aggregate FY2013 all fund revenue estimate of \$18,164,765. The proposed General Corporate property tax levy of \$1,821,096 represents **26.3%** of the General Corporate Fund's FY2013 estimated revenue amount of \$6,935,972.



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Jo Daviess County
Proposed 2012 Property Tax Levy (Payable FY2013)
 (Less Special Service Areas) - **\$5,429,565**



Proposed 2012 Property Tax Extension Rate

The proposed 2012 JDC property tax rate is 0.74239/hundred dollars of assessed value. This is an increase of 0.05565 or 8.1% more than the 2011 rate of 0.68674. The primary reason that property tax levy rates for taxing districts in Jo Daviess County have increased in recent years is due in part to the fact that the total overall equalized assessed value of property in JDC has decreased each of the past three years.

Generally, in a PTELL county property tax rates decrease when overall equalized assessed value increases at



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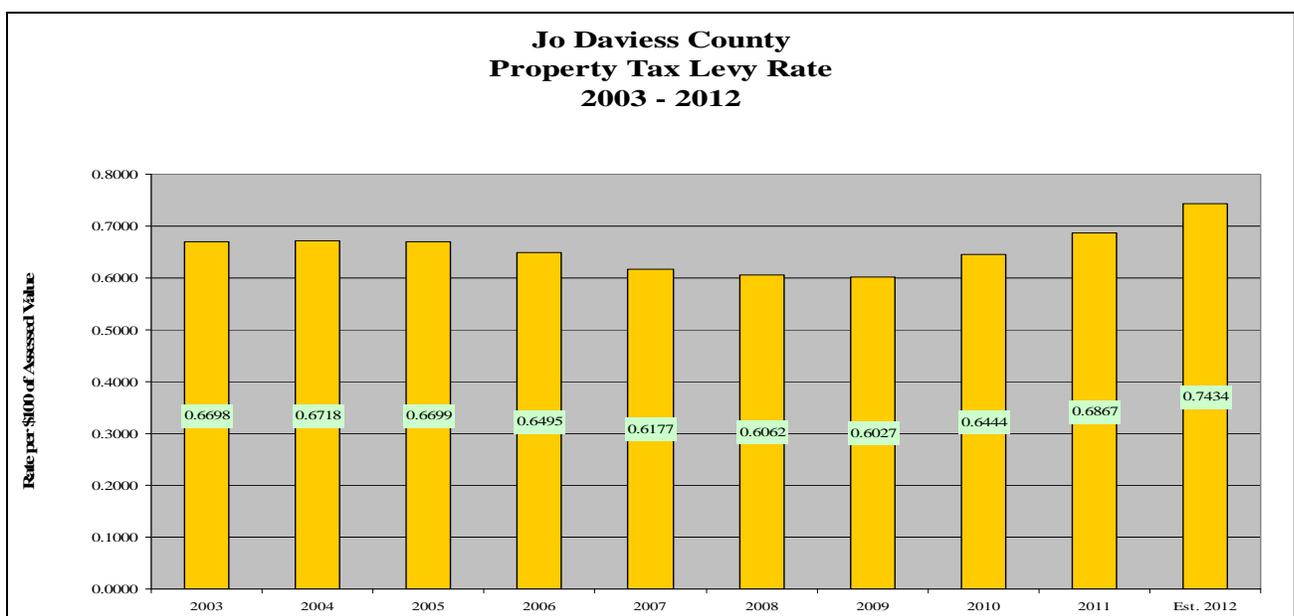
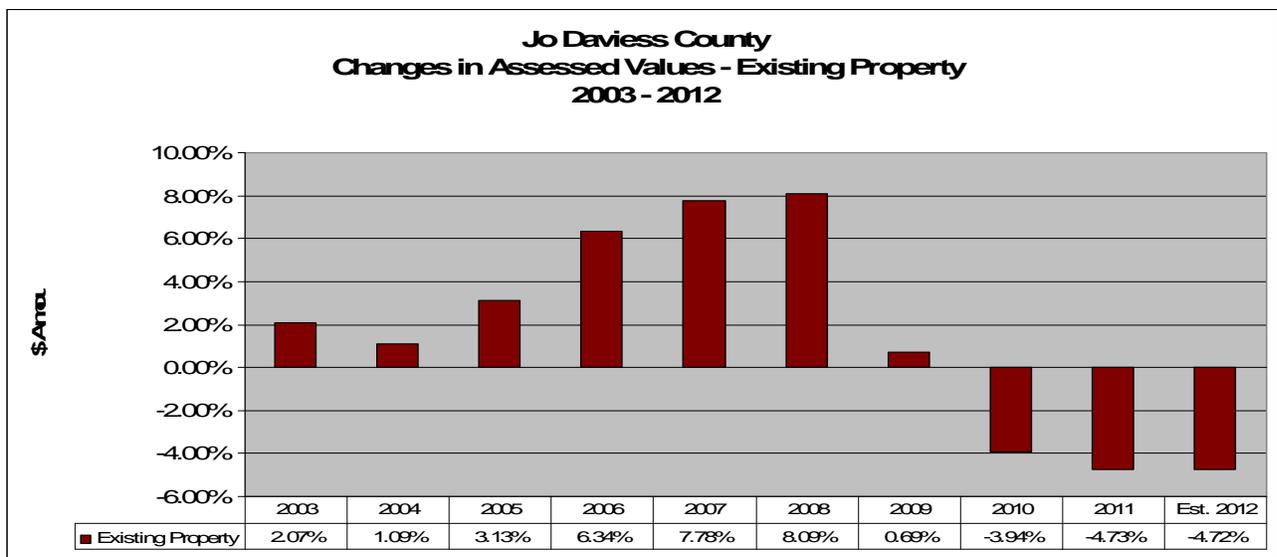
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a rate faster than inflation and increase when equalized assessed value decreases. Per sales ratios received from the Illinois Department of Revenue, some JDC township assessment districts have experienced significant decreases in assessed valuation in recent years. This is a reversal of a multi-year trend that in general saw property values and equalized assessed values increase at a rate faster than the rate of inflation (CPI) which in turn limited (lowered) property tax extension levy rates. During the four year period of 2006-2009 the overall taxable EAV of existing property in JDC increased 6.3% for 2006, 7.8% for 2007, 8.1% for 2008, and 0.69% for 2009 while the CPI for PTELL purposes was 3.4% for levy year 2006, 2.5% for 2007, 4.1% for 2008, and 0.1% for 2009. During the three year period 2010-2012 the overall EAV of existing property decreased 3.94% in 2010, decreased 4.73% for 2011, and decreased an estimated 4.72% for 2012 while the CPI for PTELL was 2.7% for 2010, 1.5% for 2011, and 3.0% for 2012.





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Jo Daviess County Tax Levy Extensions 2005 - 2012								
	2005	2006	2007	2008	2009	2010	2011	Proposed 2012
General Fund	1,343,657	1,372,779	1,448,144	1,561,973	1,545,595	1,673,420	1,732,467	1,821,096
Highway Fund	566,284	604,651	632,594	823,048	798,980	798,009	797,431	837,975
Federal Aid Matching	288,211	307,691	332,956	314,476	305,377	305,021	304,862	320,297
County Aid to Bridges	288,211	307,691	332,956	314,476	305,377	305,021	304,862	339,776
Public Health	448,316	478,730	500,905	538,827	523,095	522,509	522,143	522,509
Mental Health	289,266	308,854	323,190	347,612	337,483	337,153	336,945	343,896
IMRF	231,307	288,815	334,104	336,807	410,029	423,104	480,633	502,000
Social Security	185,480	229,540	215,987	250,124	249,579	252,865	258,867	259,000
Ext. Education	70,148	73,432	76,830	82,681	80,307	80,252	80,283	80,252
Insurance (PC & WC)	214,664	226,502	237,887	282,300	367,711	402,764	402,479	402,764
County Totals	\$3,925,544	\$4,198,685	\$4,435,553	\$4,852,323	\$4,923,533	\$5,100,117	\$5,220,969	\$5,429,565

Proposed 2012 Special Service Area Property Tax Extension (Levy)

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

The combined 2012 total property tax levy (payable 2013) for all three SSA is \$172,317. This represents an increase of \$812 or 0.5% over the actual 2011 combined SSA property tax levy amount of \$171,505. SSA #1 has a proposed levy of \$80,000 which is a \$4 decrease from its 2011 actual levy amount of \$80,004, SSA #2 & #4 has a proposed levy of \$64,000 which is an increase of \$816 or 1.3% over its 2011 actual levy of \$63,184, and SSA #5 has a proposed levy of \$28,317 which is a \$1 decrease from its 2011 actual levy amount of \$28,318.

Truth in Taxation Hearing

Jo Daviess County is subject to the Truth in Taxation Law, pursuant to 35 ILCS 200/Article 18-55 through 100 of the property tax code. This law applies to all units of local government and school districts which levy taxes based upon the value of real property. The purpose of the law is to provide disclosure by publication and public hearing, if the taxing unit is planning to adopt an aggregate levy greater than 105% (increase of more than 5%) of the final aggregate taxes extended or estimated to be extended for the preceding year, including abatements. The aggregate levy includes the annual corporate levy and all special purpose levies.

In 2011 the corporate, special purpose, and special service area property taxes extended or abated for Jo Daviess County were \$5,392,475. The proposed corporate, special purpose, and special service area property taxes extended or abated for 2012 (payable 2013) are \$5,601,882. This amount represents a \$209,408 or 3.88% increase over the previous year. Because the proposed 2012 (payable 2013) Jo Daviess County aggregate property tax levy extension is estimated to be 103.88% greater than the aggregate taxes extended in 2011 and below the Truth in Taxation Law threshold of 105% a Truth in Taxation hearing will not be required prior to the County Board adopting the 2012 Jo Daviess County property tax levy.



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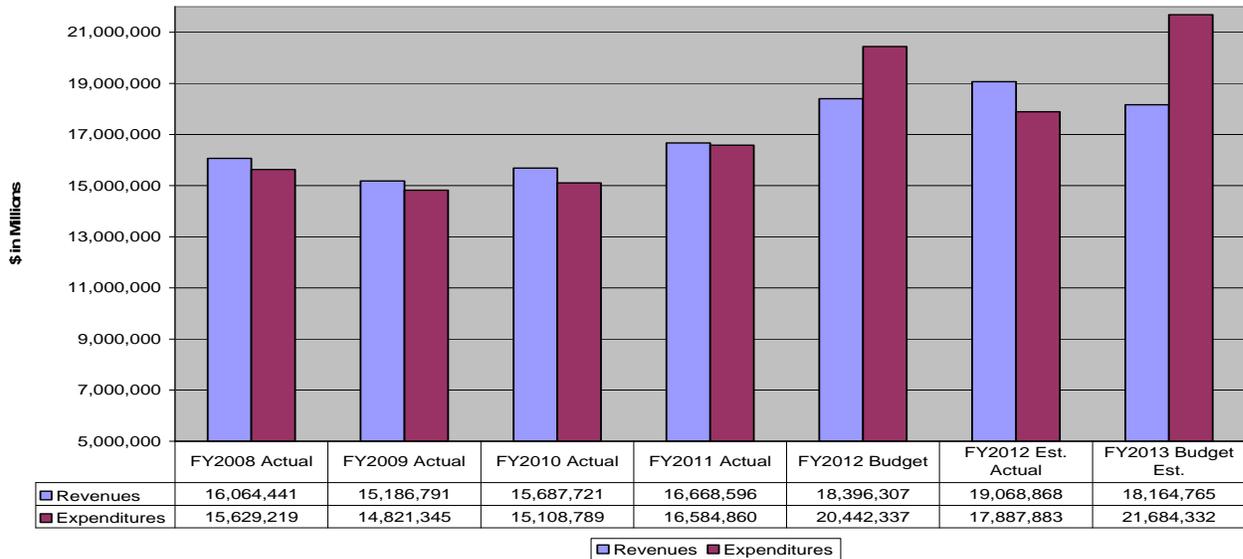
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SUMMARY OF ALL FUNDS (GENERAL FUND AND SPECIAL FUND)

Estimated FY2013 revenue for all County funds is projected to be \$18,164,765; this is a decrease of \$231,542 or 1.3% less than the FY2012 budget amount of \$18,396,307. A majority of this decrease (\$1,012,956) can be contributed to the Emergency Services Communications (ESC) Fund; a \$1 million installment agreement was a one time revenue source for this fund. If we factor out the ESC Fund; revenue for the remaining funds is actually projected to increase \$781,414 or 4.5% in FY2013. Estimated FY2013 expenditures for all County funds are projected to be \$21,684,332; this is an increase of \$1,245,478 or 6.1% more than the FY2012 budget amount of \$20,438,854.

All County Funds	FY2011 Budget	FY2012 Budget	FY2013 Budget	\$ Change 12-13	% Change 12-13
Revenues	\$16,323,253	\$18,396,307	\$18,164,765	(\$231,542)	-1.3%
Expenditures	\$19,235,546	\$20,442,337	\$21,684,332	\$1,241,995	6.1%

**REVENUES and EXPENDITURES for ALL FUNDS
 FY2008 - FY2013**



The difference between estimated all fund revenue of \$18,164,765 and projected all fund expenditures of \$21,684,332 is a deficit of \$3,519,567. Available fund balance has been scheduled for appropriation for the purpose of balancing several special fund budgets in FY2013. A majority of fund balance appropriation is scheduled to occur in funds related to capital investment and public works; in some cases is the result of carrying over projects that were planned but not completed during the fiscal year. Carry over capital projects include expansion of the JDC Transit Building, and the Public Safety Radio Communication System Project. In addition appropriation of fund balance is historically scheduled on an as needed basis for purposes such as economic development loans, Public Health catastrophic emergencies and ETSB/911 contingency. In FY2013 a majority (85%) of all fund expenditures in excess of estimated all fund revenue is anticipated to occur within nine funds.



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Fund	Estimated Deficit
County Aid to Bridges Fund	\$754,648
Economic Dev. Investment Fund	\$537,493
Federal Aid Matching Fund	\$484,703
General Corporate Fund	\$414,202
County Highway Fund	\$222,506
EMS Communications Fund	\$209,666
Contingency Fund	\$149,850
Public Health Catastrophic Emergency Fund	\$148,800
ETSB (911) Emergency Services Fund	\$114,238
Total	\$3,036,106

SUMMARY OF SPECIAL FUNDS

Revenue - Estimated FY2013 Special Funds revenue is projected to be \$11,228,793; this is a decrease of \$550,349 or 4.7% less than the FY2012 budget amount of \$11,779,142. A majority of this decrease (\$1,012,956) can be contributed to the Emergency Services Communications Fund; a \$1 million installment agreement was a one time source of revenue for this fund. If we factor out the Emergency Services Communications Fund; revenue for the remaining 59 special funds is actually projected to increase \$462,607 or 3.9% in FY2013.

Special Funds projecting a revenue **increase** in FY2013 of \$25,000 or more included:

- \$228,312 General Capital Equipment Replacement Fund
- \$152,274 Tourism Promotion Fund
- \$65,320 Highway Fund
- \$50,150 Public Health Capital Investment Fund
- \$50,000 Public Health Catastrophic Emergency Fund
- \$45,599 Contingency Fund
- \$33,900 ETSB/911 Fund
- \$28,102 JDC Natural Hazard Mitigation Fund
- \$25,477 LTCB Matching Grant Fund

Special Funds projecting a revenue **decrease** in FY2013 of \$25,000 or more included:

- \$1,012,956 Emergency Services Communication Fund
- \$113,869 County Aid to Bridges Fund
- \$47,818 Public Health Fund
- \$34,115 GIS Capital Equipment & Investment Fund
- \$25,004 Rentech Energy Escrow Fund

Expenditures – Estimated FY2013 Special Funds expenditures are projected to be \$14,334,158; this is an increase of \$869,004 or 6.5% more than the FY2012 budget amount of \$13,465,154.

Special Funds projecting an expenditure **increase** in FY2013 of \$25,000 or more included:

- \$271,646 General Capital Equipment Replacement Fund
- \$250,000 County Aid to Bridges Fund
- \$210,000 Federal Aid Matching Fund
- \$176,954 Contingency Fund



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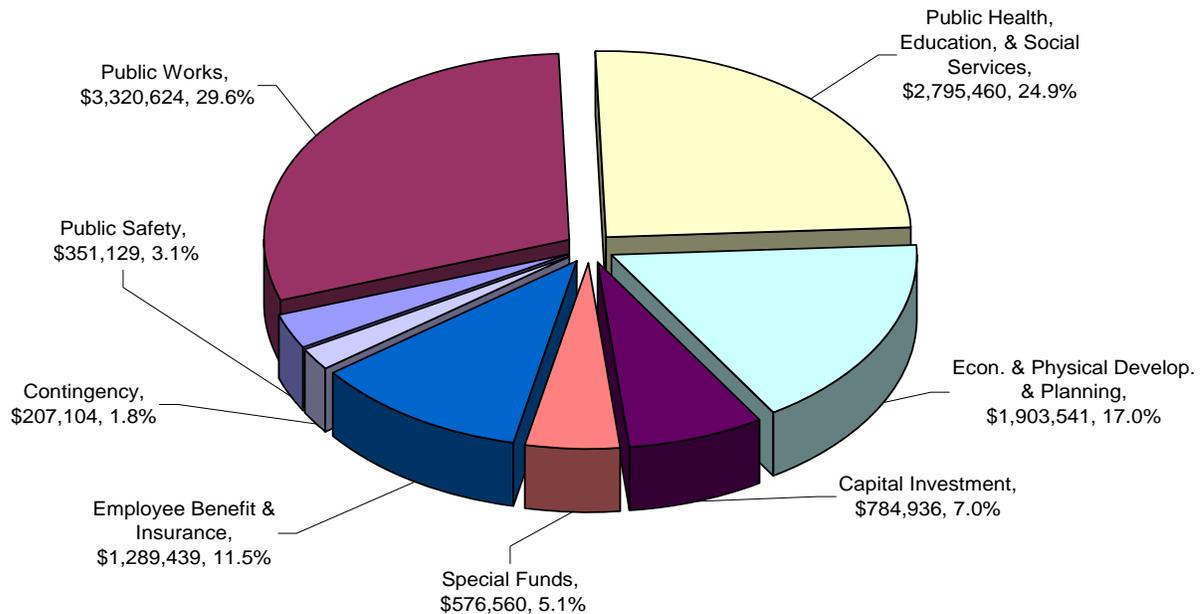
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- \$165,980 County Highway Fund
- \$150,600 Tourism Promotion Fund
- \$140,100 Economic Development Investment Fund
- \$136,050 Public Health Fund
- \$90,000 Public Health Capital Investment Fund
- \$43,606 IMRF Fund
- \$33,892 County Motor Fuel Fund
- \$25,477 LTCB Matching Grant Fund
- \$25,000 General Capital Investment Fund

Special Funds projecting an expenditure *decrease* in FY2013 of \$25,000 or more included:

- \$670,600 Emergency Services Communication Fund
- \$55,000 ETSB/911 Fund
- \$33,500 Sheriff's Vehicle Fund
- \$28,004 GIS Automation Fund
- \$26,898 JDC Natural Hazard Mitigation Fund
- \$25,000 Rentech Energy Escrow Fund

Jo Daviess County Special Fund Revenues as projected FY2013 - \$11,228,793 11/20/2012





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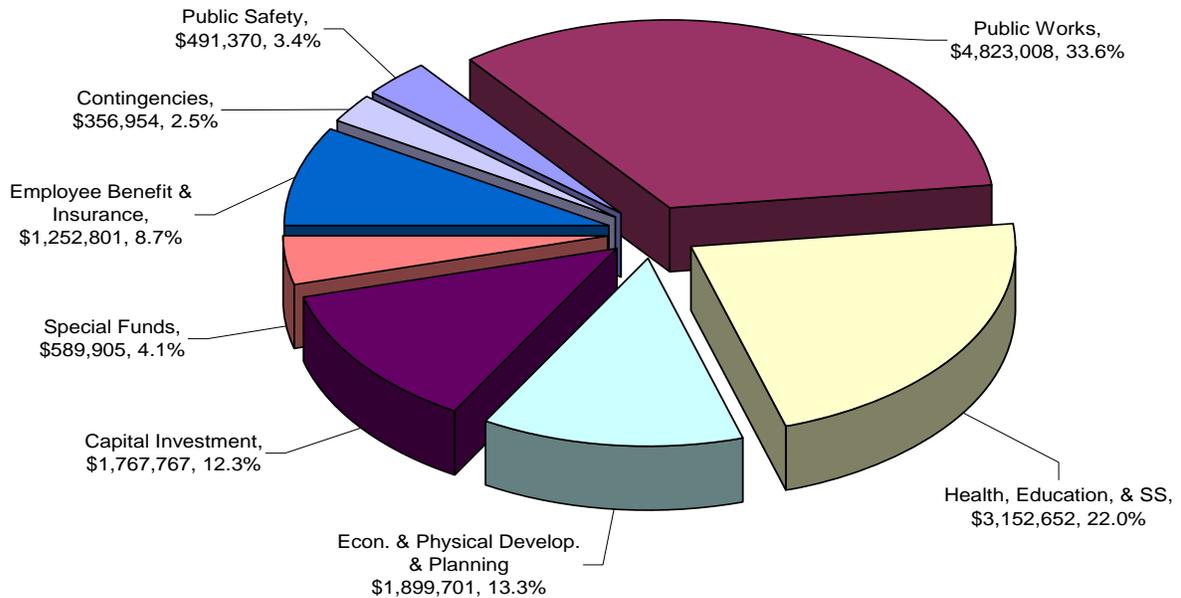
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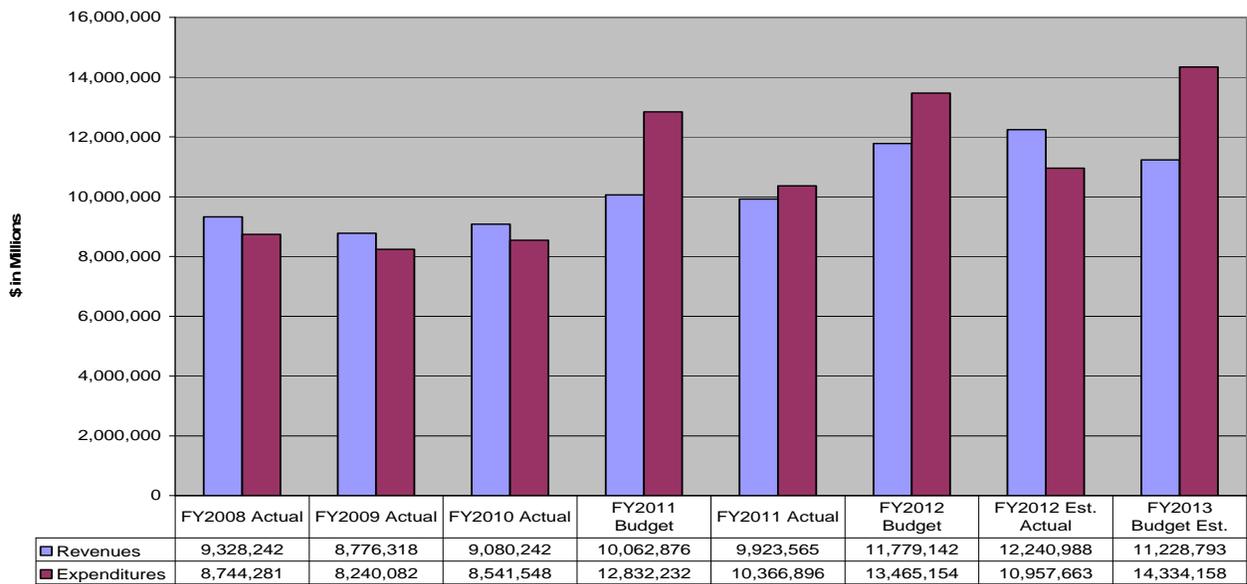
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Jo Daviess County Special Fund Expenditures as projected FY2013 - \$14,334,158

11/20/2012



REVENUES and EXPENDITURES for SPECIAL FUNDS





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SUMMARY OF ALL OPERATING FUNDS

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

Revenue - FY2013 revenue estimates for the **seven (7)** Jo Daviess County operational funds indicate an **overall increase of \$493,673, or 4.4%** more than prior year (see table below).

REVENUE – OPERATIONAL FUNDS				
Fund	FY12 Budget	FY13 Budget	\$ Change	% Change
General Fund	6,617,165	6,935,972	318,807	4.8%
County Highway	1,305,655	1,370,975	65,320	5.0%
Motor Fuel Tax	678,000	669,000	(9,000)	-1.3%
Public Health	799,578	751,760	(47,818)	-6.0%
Home Health	627,430	646,530	(19,100)	-3.0%
Tourism CVB	952,409	1,104,683	152,274	16.0%
GIS	194,286	189,276	(5,010)	-2.6%
Total	11,174,523	11,668,196	493,673	4.4%

Three operational fund budgets are projecting revenue increases in FY2013 of 4.8% or more (General Corporate Fund 4.8%, County Highway 5.0%, and Tourism Promotion 16.0%). The Tourism Promotion Fund is indicating revenue associated with Hotel/Motel Tax, the Illinois Marketing Grant, events, promotional sales, and private sector revenue will all increase in FY2013 over prior year budget amounts. The County Highway Fund is indicating revenue from sales tax receipts, miscellaneous revenue and property tax receipts will increase in FY2013 over prior year budget amounts.

Four of seven operational fund budgets are projecting revenue decreases in FY2013 (Public Health Fund (6.0%), Home Health Care Fund (3.0%), Motor Fuel Tax Fund (1.3%), and GIS Automation (2.6%). The Public Health Fund is indicating a decrease in grant revenue including the Immunization grant (\$45,000) and Medical Reserve Corp grant (\$5,000); Home Health Care is indicating a decrease in most revenue sources including reimbursement from Medicaid (\$20,000) and reimbursement from private insurance (\$10,000); the Motor Fuel Tax Fund is indicating a decrease in Motor Fuel Tax Allotments (\$10,000); and GIS Automation is indicating a decrease in GIS Automation Fees (\$5,000).



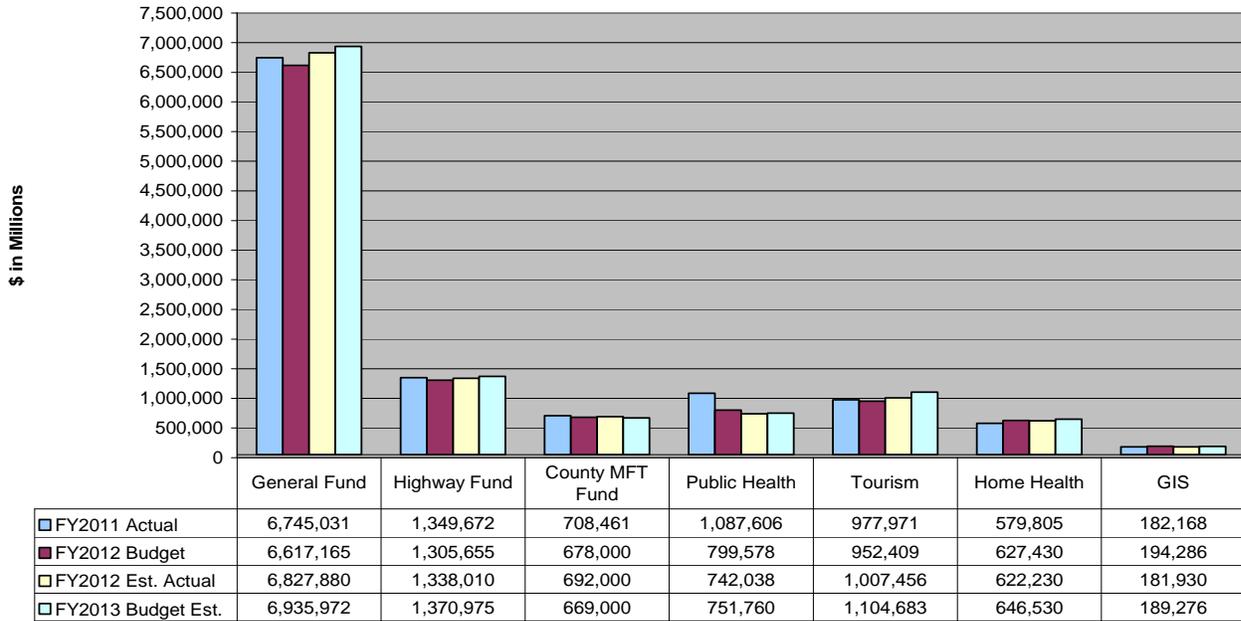
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**ALL OPERATING FUNDS
 FY2013 Revenue Estimates**

Includes General Fund, Highway Fund, Public Health Fund, County MFT Fund, Home Health Care Fund, Tourism Promotion Fund, GIS Fund



Expenditures - FY2013 expenditures for the **seven (7)** operational funds of \$12,524,368 are projected to increase \$853,259, or 7.3% from the FY2012 budget amount of \$11,671,109. Six operational fund expense budgets are projected to increase in FY2013 (Public Health Fund 16.8%, Tourism Promotion Fund 15.8%, County Highway Fund 11.6%, General Corporate Fund 5.3%, Motor Fuel Tax Fund 5.0%, and Home Health Care Fund 3.5%). One fund is projecting an expenditure decrease in FY2013 (GIS Automation Fund 13.7%). Significant expense increases within the funds include: Public Health Fund (interfund transfers and personnel costs), Tourism Promotion (professional services and equipment), Motor Fuel Tax (maintenance supplies), General Corporate (personnel costs and interfund transfers for capital equipment/investment), Home Health (personnel costs), and County Highway (capital expenditures for buildings and equipment). The GIS Automation Fund indicates a decrease in interfund transfers.

EXPENSE – OPERATIONAL FUNDS				
Fund	FY12 Budget	FY13 Budget	\$ Change	% Change
General Fund	6,977,183	7,350,174	372,991	5.3%
County Highway	1,427,501	1,593,481	165,980	11.6%
Motor Fuel Tax	675,635	709,527	33,892	5.0%
Public Health	811,850	947,900	136,050	16.8%
Home Health	624,450	646,200	21,750	3.5%
Tourism CVB	950,244	1,100,844	150,600	15.8%
GIS	204,246	176,242	(28,004)	-13.7%
Total	11,671,109	12,524,368	853,259	7.3%



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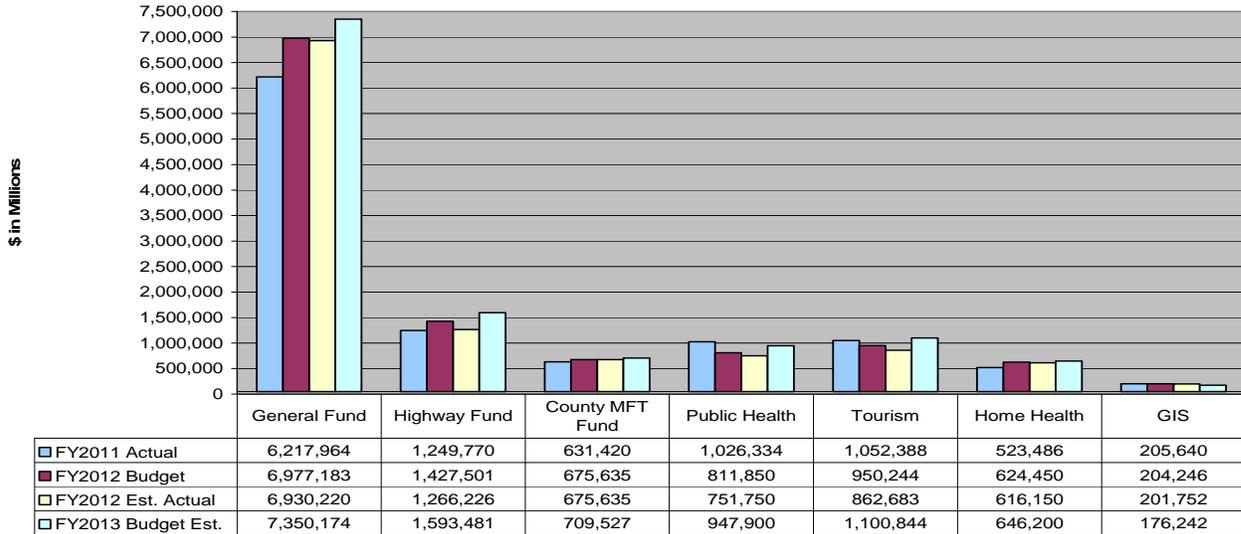
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ALL OPERATING FUNDS FY2013 Expense Estimates

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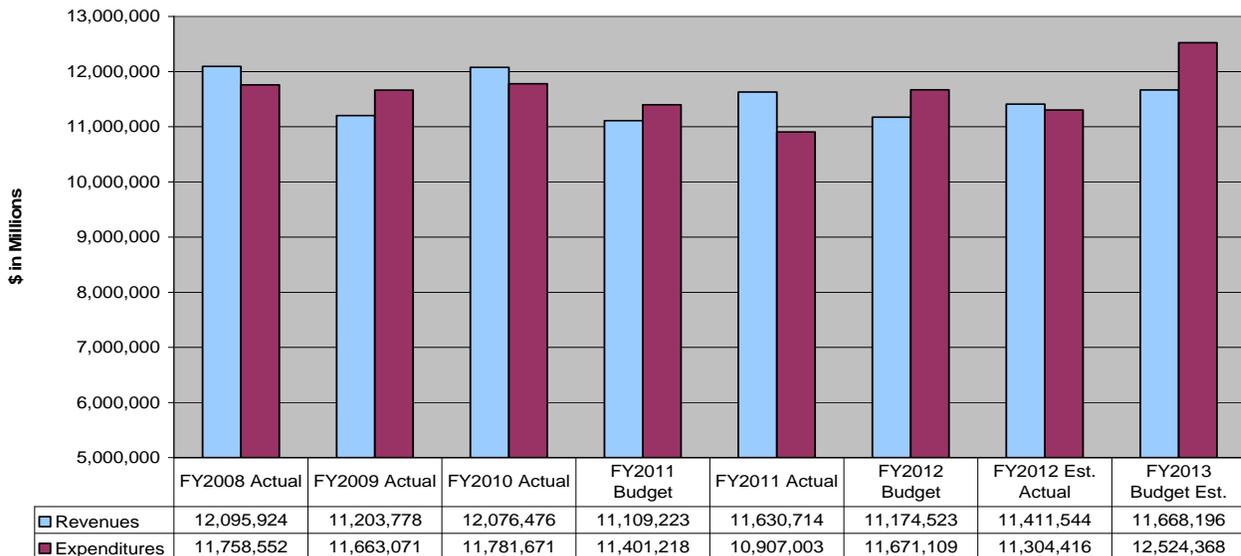


ALL OPERATING FUNDS REVENUES and EXPENDITURES FY2008 - FY2013

Includes General Fund, Highway Fund, Public Health Fund, County MFT Fund, Home Health Care Fund, Tourism

Promotion Fund, GIS Fund

11/20/2012



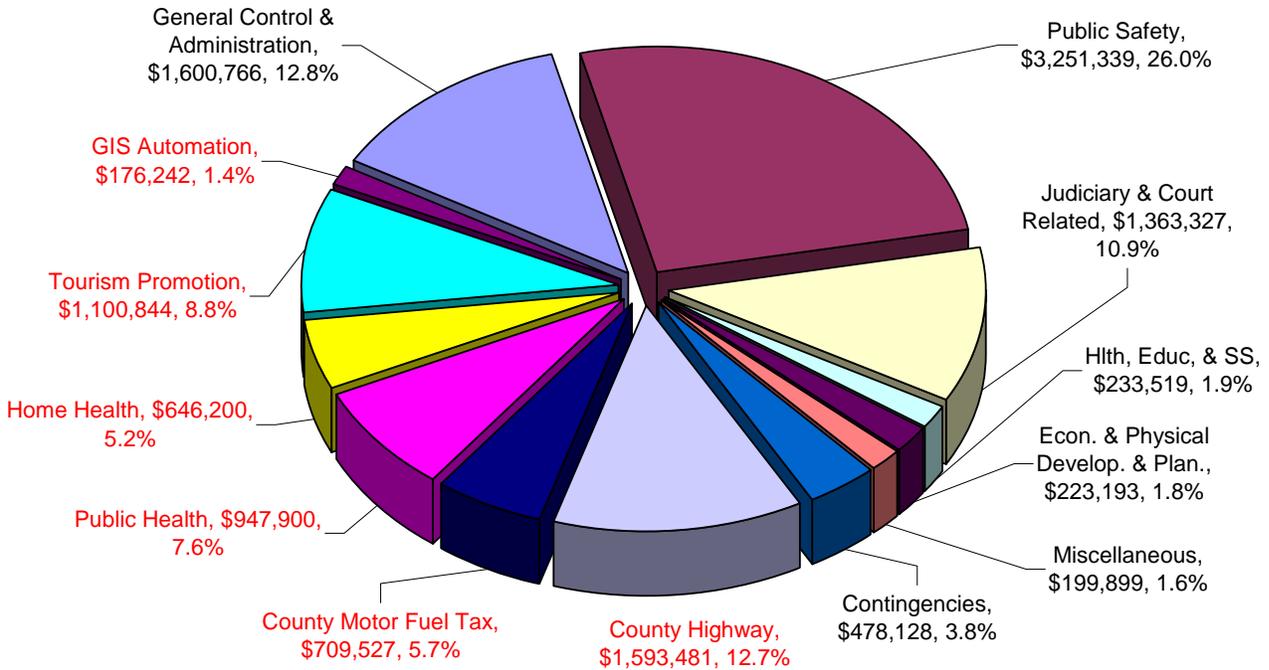


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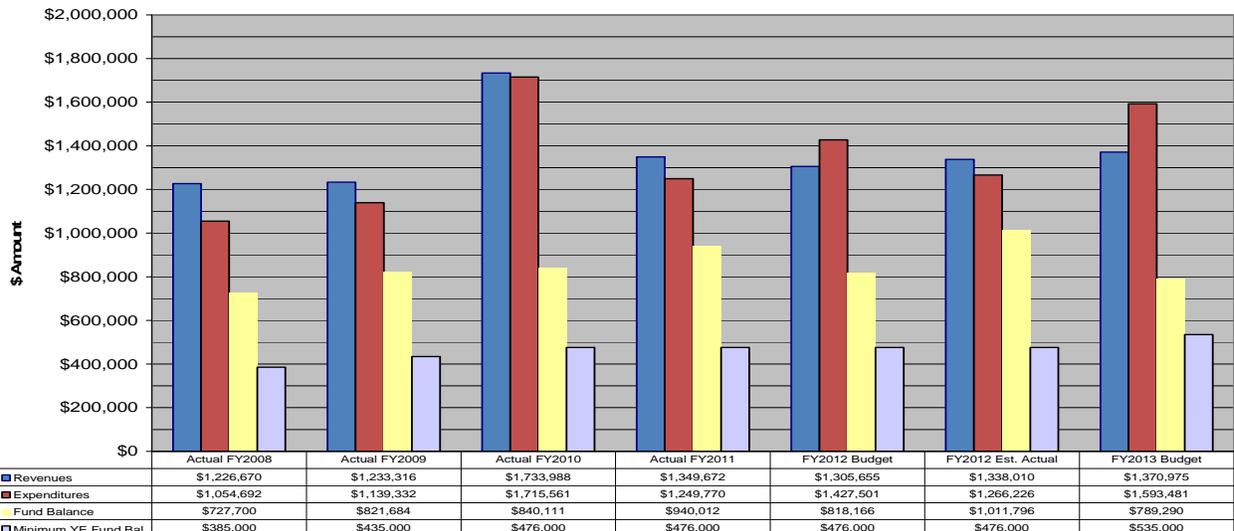
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Jo Daviess County FY2013 BUDGET - All Operating Fund Expenditures - \$12,524,368 (Includes GF and operational special funds including MFT fund)



County Highway Fund Revenues, Expenditures, Fund Balance, Minimum Year End and Unassigned Fund Balance FY2008 - FY2013





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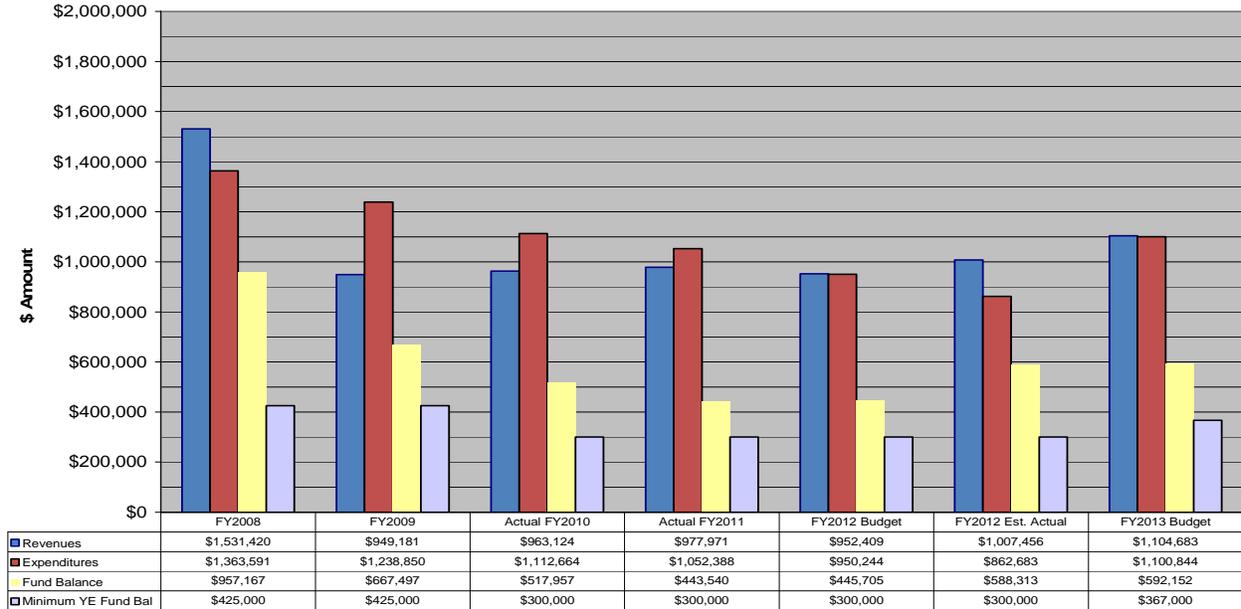
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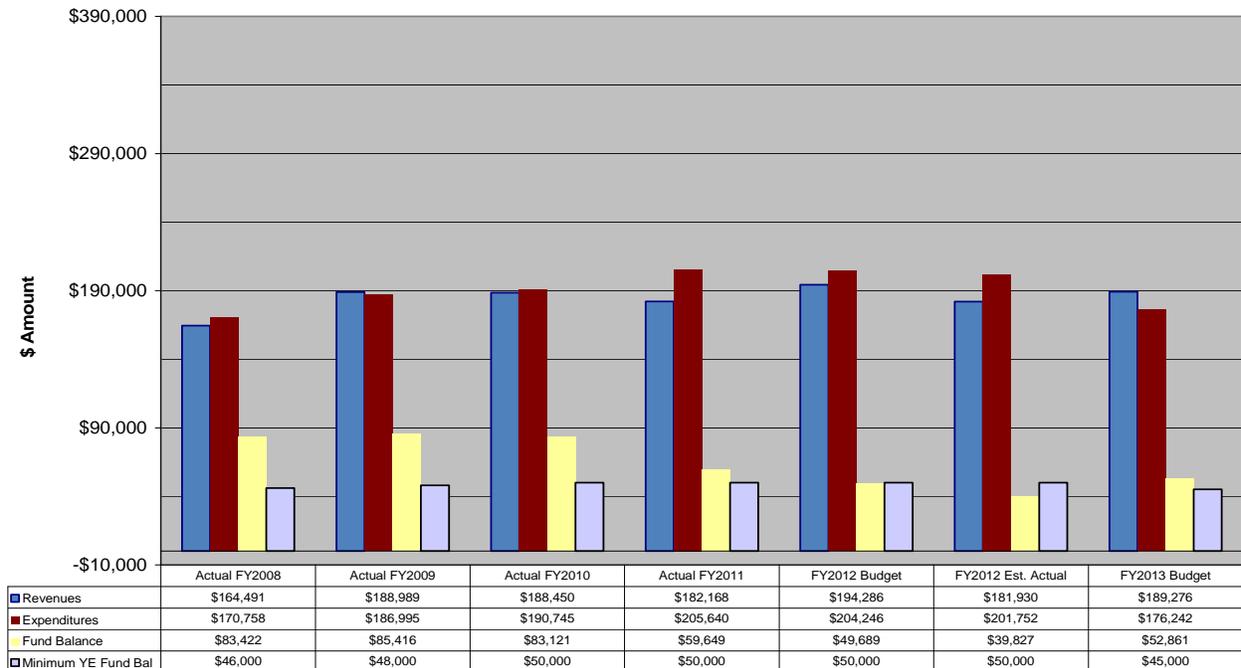
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Tourism Promotion Fund Revenues, Expenditures, Fund Balance, Minimum Year End and Unassigned Fund Balance FY2008 - FY2013



GIS Automation Fund Revenues, Expenditures, Fund Balance, Minimum Year End and Unassigned Fund Balance FY2008 - FY2013





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Summary FY2013 General Corporate Fund Revenue Estimates

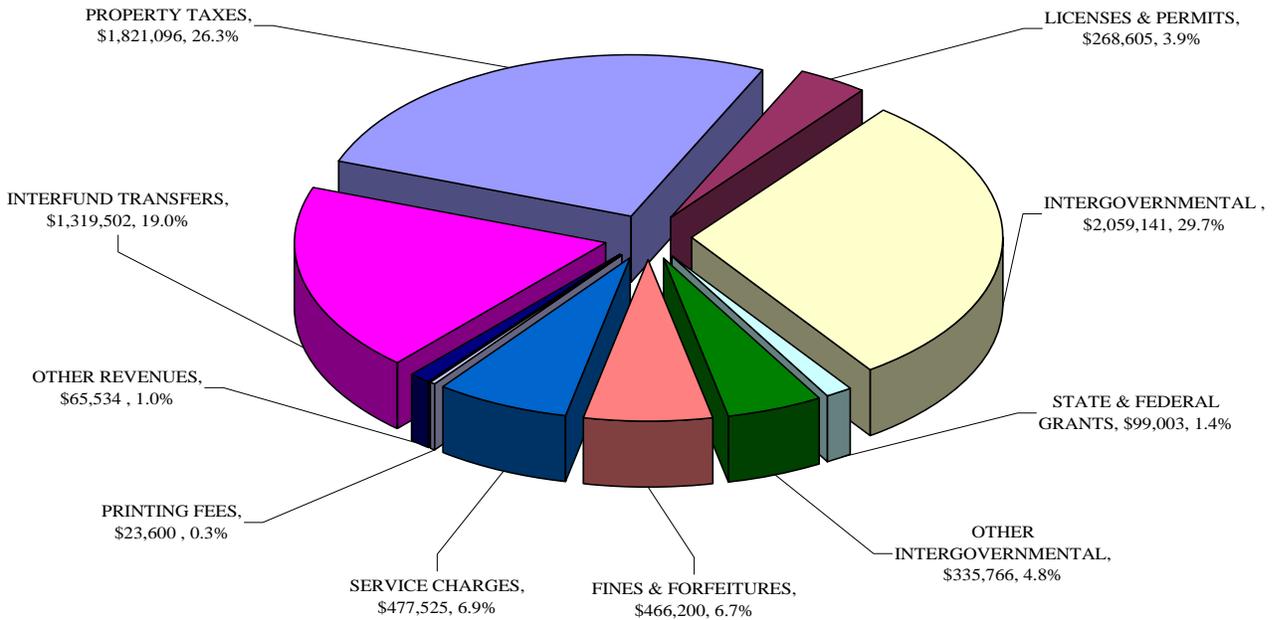
General Fund revenue consists of eleven (11) revenue categories and a total of ninety-eight (98) individual revenue line items. In our Round 3 estimates twenty-four (24) revenue line items indicate an increase, twenty-nine (29) indicate a decrease, and forty-five (45) indicate no change.

Total FY2013 General Fund (GF) revenue is projected to be \$6,935,525; this is an increase of \$318,807 or 4.8% more than the FY2012 revenue budget amount of \$6,617,165. Total **GF available revenue** (total revenue less estimated federal/state grants and state revenue stamps) is estimated to increase \$335,111 or 5.2%. Total **GF core revenue** (total revenue less estimated federal/state grants, state revenue stamps and inter-fund transfers) is estimated to increase \$290,527 or 5.7%.

GF Revenue	FY12 Budget	FY13 Budget	\$ Change	% Change
Total Revenue	\$6,617,165	\$6,635,525	\$318,817	4.8%
Total Available Revenue	\$6,389,858	\$6,724,969	\$335,111	5.2%
Total Core Revenue	\$5,114,940	\$5,405,467	\$290,527	5.7%

**Estimated FY2013
 General Fund Revenue**

\$6,935,972
 11/20/2012



Revenue Increase – FY2013 revenue increases are anticipated to occur (compared to FY2012 budget) in six categories: Other Intergovernmental \$109,864, Intergovernmental \$137,113, Property Taxes \$86,854, Inter-Fund Transfers \$44,584, Service Charges \$11,025 and Licenses & Permits \$2,010.



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The following General Fund line item revenue sources are anticipating a revenue increase in FY2013 that is \$5,000 or more than the budget amount in FY2012:

- \$131,093 State Income Tax
- \$98,102 Salary Reimbursement (anticipates 12 months State reimbursements)
- \$86,854 Property Taxes
- \$43,500 Transfer in IMRF Fund
- \$20,000 State Portion Revenue Stamps (offset by equal expense)
- \$18,000 County Sales Tax (1%)
- \$16,858 County Supplemental Sales Tax (0.25%)
- \$17,101 Local Use Tax
- \$13,000 Election Reimbursement
- \$10,000 County Revenue Stamps
- \$8,000 Penalties on Tax Collection
- \$5,000 Transfer in SS Fund

Revenue Decrease – FY2013 revenue decreases are anticipated to occur (compared to FY2012 budget) in four categories: Fines & Forfeitures (\$35,975), Federal Grants (\$36,304), Other Revenues (\$337), and Printing Fees (\$27).

The following General Fund line item revenue sources are anticipating a revenue decrease in FY2013 that is \$5,000 or more than the budget amount in FY2012:

- \$45,939 Corporate Personal Property Replacement Tax
- \$35,000 Court Costs, Fines & Fees
- \$21,120 Holiday Patrol Grant
- \$8,869 Federal Control Land Lease
- \$8,000 Criminal Fines
- \$6,065 Federal Entitlement Payment
- \$5,175 County Clerk’s Earnings
- \$5,000 Sheriff’s Fees

General Fund Revenue Category	FY2011 Actual Revenue	FY2012 Budget Revenue	FY2012 Est. Act. Revenue	FY2013 Budget Revenue	\$ Change FY12-FY13	% Change
PROPERTY TAXES	\$1,651,994	\$1,734,242	\$1,708,424	\$1,821,096	\$86,854	5.0%
LICENSES & PERMITS	284,788	266,595	341,405	268,605	\$2,010	0.8%
INTERGOVERNMENTAL	2,000,195	1,922,028	2,047,036	2,020,141	\$137,113	7.1%
STATE GRANTS	0	0	0	0	0	0.0%
FEDERAL GRANTS	103,583	135,307	107,086	99,003	(\$36,304)	-26.8%
O. INTERGOVERNMENTAL	344,923	225,902	343,971	345,258	\$109,864	48.6%
FINES & FORFEITURES	559,769	502,175	456,450	466,200	(\$35,975)	-7.2%
SERVICE CHARGES	452,493	466,500	472,343	477,525	\$11,025	2.4%
PRINTING FEES	26,672	23,627	24,907	23,600	(\$27)	-0.1%
OTHER REVENUES	88,182	65,871	71,219	65,534	(\$337)	-0.5%
INTERFUND TRANSFERS	1232,430	1,274,918	1,265,861	1,319,502	\$44,584	3.5%
TOTAL GF REVENUE	\$6,745,031	\$6,617,165	\$6,902,611	\$6,935,972	\$318,807	4.8%
TOTAL CORE REVENUE	\$5,318,351	\$5,114,940	\$5,417,664	\$5,405,467	\$290,527	5.7%



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Estimated Actual Revenue

Actual FY2012 General Fund revenue is estimated to be \$6,902,611; this amount represents an increase of \$285,446 or 4.3% more than the FY2012 budget amount of \$6,617,165.

Revenue categories anticipated to exceed budget include:

- \$162,417 Intergovernmental
- \$118,069 Other Intergovernmental
- \$74,810 Licenses & Permits
- \$5,843 Service Charges
- \$5,348 Other Revenues
- \$1,280 Printing Fees

Revenue shortfalls are anticipated to occur in the following categories:

- (\$28,221) Federal Grants
- (\$25,818) Property Taxes
- (\$19,225) Fines & Forfeitures
- (\$9,057) Interfund Transfers

FY2012 Estimated Actual Expenses

Actual FY2012 General Fund expenditures are estimated at \$6,930,220; this amount is \$46,963 or 0.7% under the budget amount of \$6,977,183. Actual FY2012 revenue is estimated at \$6,902,611, this amount is \$285,446 or 4.3% more than FY2012 budget amount of \$6,617,165. As of 11/19/12 the FY2012 General Fund budget is estimated to be a deficit in the amount of \$27,609. This amount is \$332,409 better than the adopted budget deficit of \$360,018. The FY2012 year end General Corporate Fund equity fund balance is estimated to be \$2,773,737.

FY2013 General Fund Core Revenue

Core Revenue is total revenue less state & federal grants, state revenue stamps and inter-fund transfers. Core revenue provides a majority of the revenue needed to maintain levels of service currently offered by General Fund departments. In previous years there has been concern over the lack of growth in General Fund revenue especially from core revenue sources. In general, revenue estimates indicate that several sources of core revenue dependent on the economy experienced an increase in FY2012 and are anticipated to stabilize or increase marginally in FY2013.

Core Revenue, after peaking in FY2008 at \$5,120,349, actually fell below the FY2005 amount of \$4,863,594 in FY2009 (\$4,772,824) and FY2010 (\$4,825,193). Actual FY2012 core revenue is estimated at \$5,417,664, this amount is \$297,315 or 5.8% more than the 2008 total. It is anticipated core revenue will decrease in FY2013 (mainly due to a decrease in Corporate Personal Property Tax) to \$5,405,467; this amount is \$290,527 or 5.7% more than the FY2012 budget amount of \$5,114,940 and \$285,118 or 5.6% more than the FY2008 actual amount of \$5,120,349.

During the great recession certain revenue line items such as sales tax, building permits, property transfers, and investment income all experienced significant decreases. In FY2009 the largest General Fund revenue category, Intergovernmental Revenue (income tax, corporate personal property replacement tax, and local use tax) dropped off sharply, decreasing 16.6%. This category did rebound some in FY2011 with a 10.5% increase over FY2010 totals (much of this increase was due to the State catching up on local income tax payments). Actual FY2012 Intergovernmental Revenue is projected to increase 4.2% over actual FY2011 totals and stabilize in FY2013.



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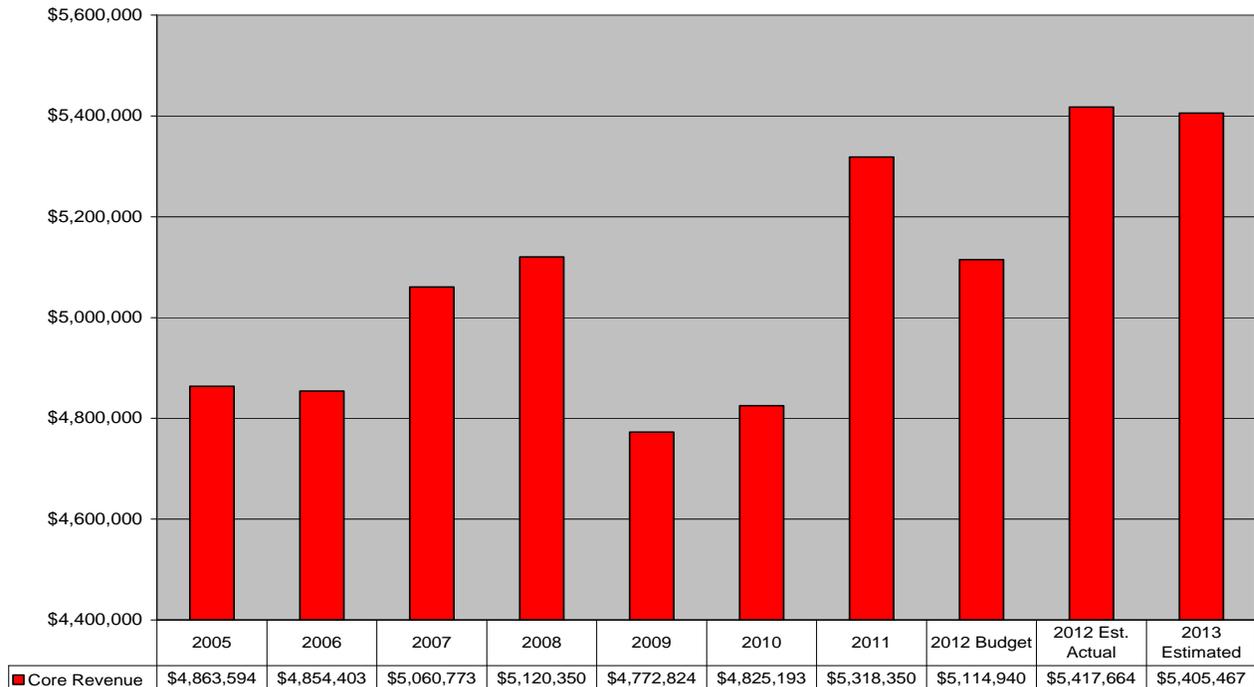
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The chart below compares FY2008 actual revenue, FY2012 estimated actual revenue and FY2013 projected revenue. Please note state and federal grant revenue associated with the JDC Transit was moved to a special fund effective with the FY2011 budget year.

General Fund Category	Actual Revenue FY2008	Estimated Actual Rev FY2012	Projected Revenue FY2013	\$ Change FY2008 to FY2013	% Change
PROPERTY TAXES	1,449,875	\$1,708,424	\$1,821,096	371,221	25.6%
LICENSES & PERMITS	186,938	341,405	268,605	81,667	43.7%
INTERGOVERNMENTAL	2,151,013	2,084,445	2,059,141	91,872	-4.3%
STATE GRANTS	280,091	0	0	(280,091)	-100%
FEDERAL GRANTS	340,386	107,086	99,003	220,263	-70.9%
OTHER INTERGOVERNMENTAL	300,560	343,971	335,766	45,662	11.7%
FINES & FORFEITURES	466,839	482,950	466,200	(639)	-0.1%
SERVICE CHARGES	422,081	472,343	477,525	55,444	13.1%
PRINTING FEES	28,246	24,907	23,600	(4,646)	16.4%
OTHER REVENUES	114,798	71,219	65,534	(49,264)	-42.9%
INTERFUND TRANSFERS	995,373	1,265,861	1,319,502	324,129	32.6%
TOTAL GF REVENUE	\$6,736,199	\$6,902,611	\$6,935,972	\$199,773	3.0%
TOTAL CORE REVENUE	\$5,120,349	\$5,417,664	\$5,405,467	\$285,118	5.6%

General Fund Core Revenue FY2005 to FY2013





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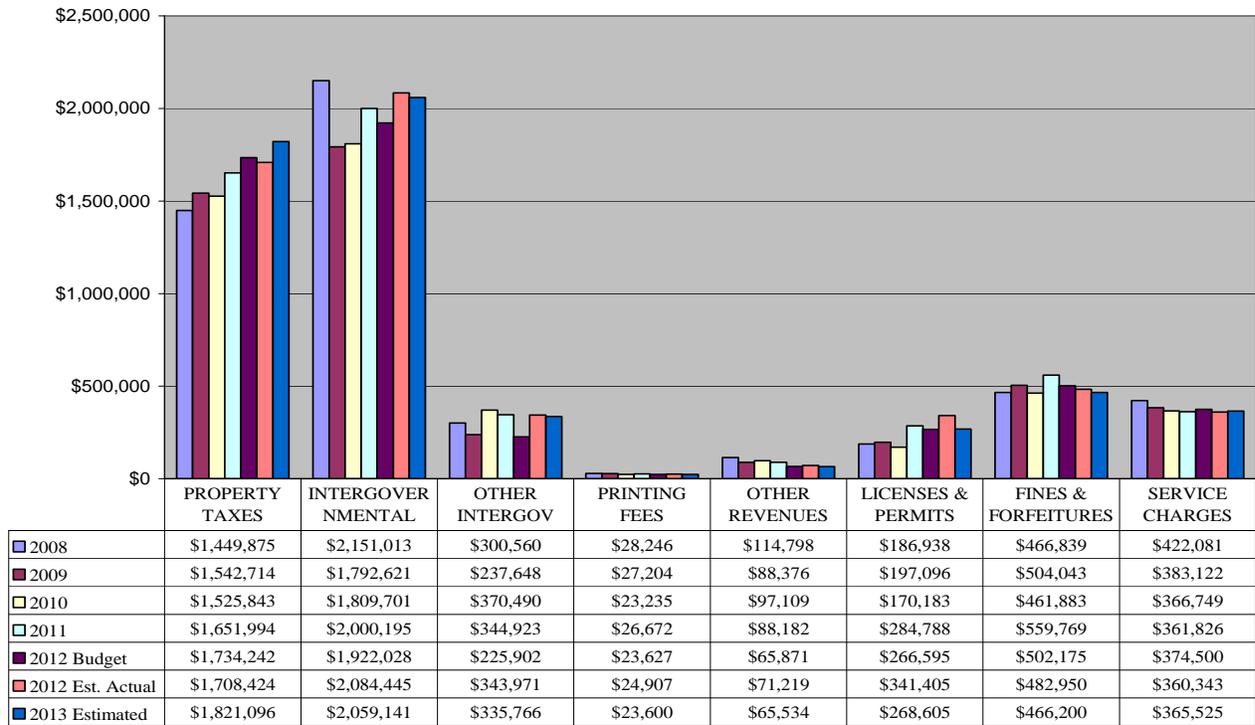
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Note: the FY2011 actual core revenue amount of \$5,318,350 exceeded the FY2011 budget amount of \$4,840,571 by \$477,779. Approximately 45% or \$211,897 of this increase can be contributed to three (3) year-end accounting events that were unanticipated at the time the FY2011 budget was adopted; salary reimbursements exceeded budget by \$103,980 (the State caught up on late payments); 13 months of income tax receipts were received from the State in FY2011 resulting in the accrual of \$56,275 in additional revenue for the period; a \$51,642 audit adjustment was made to correct prior year audit entries.

**General Fund Core Revenue Comparison
 FY2008 to FY 2013**

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



Summary of FY2012 General Fund Expense Estimates

Total General Fund target expense estimates for FY2013 are projected at \$7,350,174; this is an increase of \$372,992 or 5.35% more than the final approved FY2012 General Fund expense budget amount of \$6,977,182 and is an increase of \$946,860 or 14.8% more than the final approved FY2011 General Fund expense budget amount of \$6,403,314. See table below.

General Fund	FY2011	FY2012	FY2013	\$ Change FY12-FY13	% Change FY12-FY13
General Fund Expense Budget	\$6,403,314	\$6,977,182	\$7,350,174	\$372,992	5.35%

The three largest projected FY2013 General Fund expense categories are: Public Safety \$3,251,339 (44.2%), General Control & Administration \$1,600,766 (21.8%) and Judiciary & Court Related \$1,363,327 (18.5%).

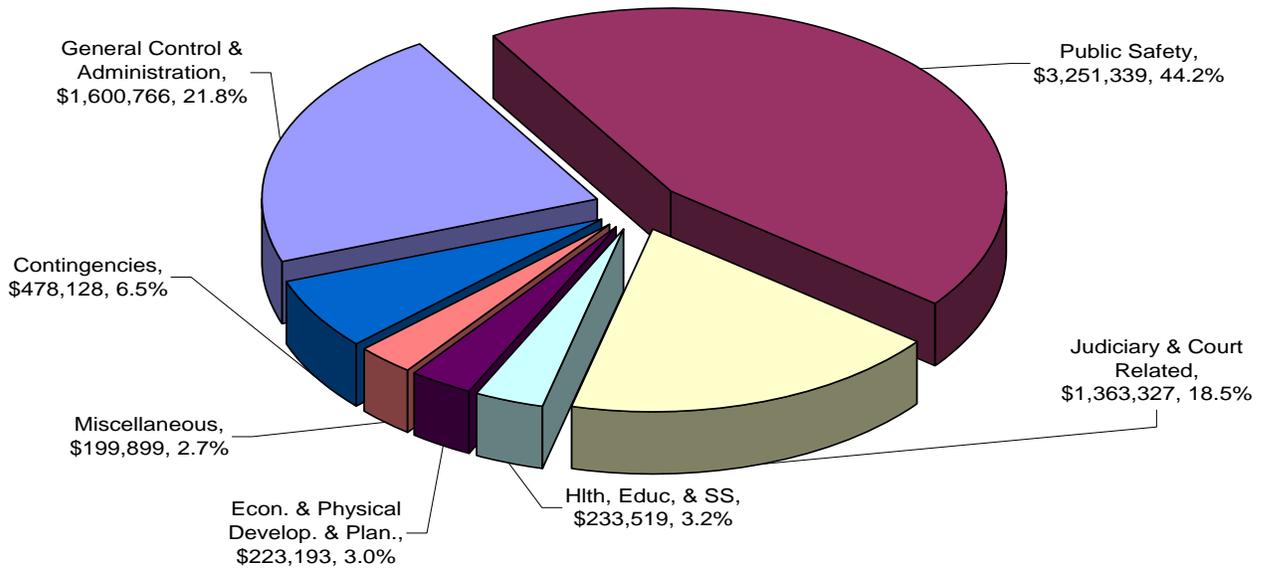


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**Jo Daviess County
 FY2013 Projected General Fund Expenditures
 \$7,350,174**



All seven (7) General Fund expense categories are projected to increase in FY2013. The amount of increase is dependent on how target guidelines affected individual budgets within a category. The largest category increase is \$191,773 for the Contingencies category and is primarily due to the approval of unfunded requests and transfers to the Contingency Fund. Transfers out include a \$117,200 interfund transfer to the Emergency Services Communication Fund for debt service and a interfund transfer to the Contingency Fund of \$206,954 of which \$117,200 is designated for future debt service associated with the PS Radio Communication System project. The second largest increase is \$97,771 to the Public Safety category. Other category increases are projected for Judiciary & Court Related (\$52,177), Miscellaneous (\$16,850), Health, Education, & Social Services (\$6,886), Economic and Physical Development & Planning (\$4,172), and General Control & Administration (\$3,359).

GF Expenditures by Budget Category	Budget FY2011	Budget FY2012	Estimated FY2013	\$ Change FY12-FY13	Percent Change
General Control & Administration	\$1,498,861	\$1,597,408	\$1,600,766	3,359	0.21%
Miscellaneous	171,469	183,049	199,899	16,850	9.21%
Public Safety	3,010,368	3,153,567	3,251,339	97,771	3.10%
Judiciary & Court Related	1,271,710	1,311,150	1,363,327	52,177	3.98%
Health, Education & Social Services	223,058	226,633	233,519	6,886	3.04%
Econ. & Physical Dev. & Planning	212,463	219,021	223,193	4,172	1.90%
Contingencies	15,385	286,355	478,128	191,773	66.97%
TOTAL EXPENDITURES	\$6,403,314	\$6,977,182	\$7,350,174	\$372,992	5.35%



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Summary of FY2013 General Fund Target Changes

The following is a summary of the General Fund target expense changes, revisions, and/or events that occurred per budget guidelines, during the FY2013 budget process.

- ✓ \$26,645 decrease – two initial target amounts were decreased a total of \$26,645 from final FY2012 targets for *non-recurring* operational expenses (Supervisor of Assessments budget \$21,645 for additional staffing for data input CAMA system; Miscellaneous budget \$5,000 for GASB 45 study)
- ✓ \$286,355 decrease – \$161,355 interfund transfer to Contingency Fund, \$125,000 interfund transfer to Emergency Communication Fund for future installment contract payment.
- ✓ \$49,863 decrease - Election budget. The elections budget increases one year and decreases the next based on the number of elections; FY10-\$43,825 increase, FY11-\$57,335 decrease, FY-12 \$49,885 increase.
- ✓ \$184,937 increase – 7/05/12- the overall *net* General Fund target increase per budget guidelines for mandatory personnel costs increased \$184,937 over prior year (salary/wages \$37,190, health insurance \$97,844, IMRF/SLEP \$45,523, SS/Medicare \$4,380). The initial personnel cost increase was \$229,452; less a decrease of \$21,645 for additional Assessment office staffing and a decrease of \$22,165 for FY2013 Election personnel costs. The Coroner target was adjusted for the cost of family health insurance and the County Board target was adjusted for a new compensation plan that goes into effect 12/01/2012.
- ✓ \$8,334 decrease – 7/10/12 Communication target reduced \$8,334 per Law & Courts Committee recommendation, as a result of net cost savings between switch from phone lines less new radio communication maintenance agreement.
- ✓ \$8,334 increase – 7/10/12 per Law & Courts Committee recommendation, the \$8,334 net savings to be scheduled annually as an interfund transfer to the Emergency Radio Communication Fund.
- ✓ \$117,200 increase – 7/26/12 actual amount of annual installment contract (\$117,200) to be transferred to and paid from the Emergency Radio Communication Fund.
- ✓ \$20,000 increase – 7/26/12 Miscellaneous target increased \$20,000 to off set corresponding increase in revenue estimate for state portion of revenue stamp sales.
- ✓ \$7,383 increase – 7/26/12 Adjusted targets for cost allocation plan associated with ifiber implementation plan (IT budget decrease \$2,217, increase -Administrator \$600, Animal Control \$400, Assessment \$1,400, B & Z \$800, Clerk/Recorder \$1,400, Circuit Clerk \$1,200, Courts \$800, Probation \$1,200, States Attorney \$1,000, Treasurer \$800) - net GF increase \$7,383.
- ✓ \$26,348 increase – 7/26/12 Holiday Patrol Grant reapproved for FY2013 similar to FY2012 amount (\$17,700-OT, \$1,097-S.S., \$257-Med., \$3,096-SLEP, \$4,200-Maintenance Service).
- ✓ \$20,675 decrease – 8/30/12 Sheriff's target decreased \$20,675 for less than anticipated Holiday Patrol grant (decreases include \$13,933-OT, \$862-S.S., \$202-Medicare, \$2,378-SLEP\$, \$3,300-Maint. Service)



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- ✓ \$5,183 increase – 8/20/12 adjusted Communications target \$5,183 for cost allocation plan, a necessary expense; associated with iFiber & NIU internet service implementation plan.
- ✓ \$667.42 increase – 8/20/12 County Clerk/Recorder target- increased \$667.42 for mandatory expenses (\$91.92 CIVIC, \$575.50 Devnet contract).
- ✓ \$667.42 increase – 8/30/12 County Treasurer target increased \$667.42 for mandatory expenses (\$91.92 CIVIC, \$575.50 Devnet contract).
- ✓ \$1,526 decrease – 8/22/12 County Treasurer target decreased \$1,526 for reduction in budgeted part-time salaries.
- ✓ \$32 decrease – 8/22/12 Social & Environmental target decreased \$32 per reduced budget request from NICAA golden meals.
- ✓ \$575.50 increase – 8/30/12 Supervisor of Assessments target increased \$575.50 for mandatory expense (Devnet contract).
- ✓ \$1,850 increase – 8/30/12 Miscellaneous target increased \$1,850 for mandatory expenses (\$800 RR School 20% share Fish/Wildlife payment, \$1,050 state portion sex offender registration fees).
- ✓ \$2,584 increase – 8/30/12 County Board target increased \$2,584 for mandatory expense for annual salary of Committee Chairs (\$2,400 PT salaries, \$149 SS, \$35 Medicare).
- ✓ \$1,500 increase – 8/30/12 County Administrator target increased \$1,500 per ETSB agreement for part time assistance (PT wages \$1,393, \$87 SS, \$20 Medicare).
- ✓ \$494 decrease – 8/30/12 ROE target reduced \$494 from initial target for JDC share of FY2013 ROE budget expenses
- ✓ \$350 increase – 10/18/12 Supervisor of Assessments target increased \$350 for mandatory expense (Devnet & Marshall Swift contract).
- ✓ \$371,169 increase – 10/18/12 Unfunded requests approved by the County Board as follows:
 - \$25,000 - Courthouse Exterior Maintenance
 - \$30,000 - UPS (Uninterrupted Power System) for server room, jail, dispatch
 - \$23,600 - KACE Appliances
 - \$10,040 – Two (2) laptops for Township Assessor CAMA program
 - \$7,000 - Replace courthouse Keyscan system
 - \$50,000 – New phone system (reserve)
 - \$4,329 - Assessment Office additional staffing associated with CAMA program
 - \$7,000 - IT Department for software training associated new virtual server
 - \$3,000 - Additional agency funding FY2013 (\$2,000 SWCD, \$500 Jo-Carroll SWA, \$500 Veteran Grave Markers)
 - \$4,246 - Sherriff to replace Glock pistols
 - \$206,954 - Contingency Fund including \$117,200 designated for a future PS radio communication system debt service payment



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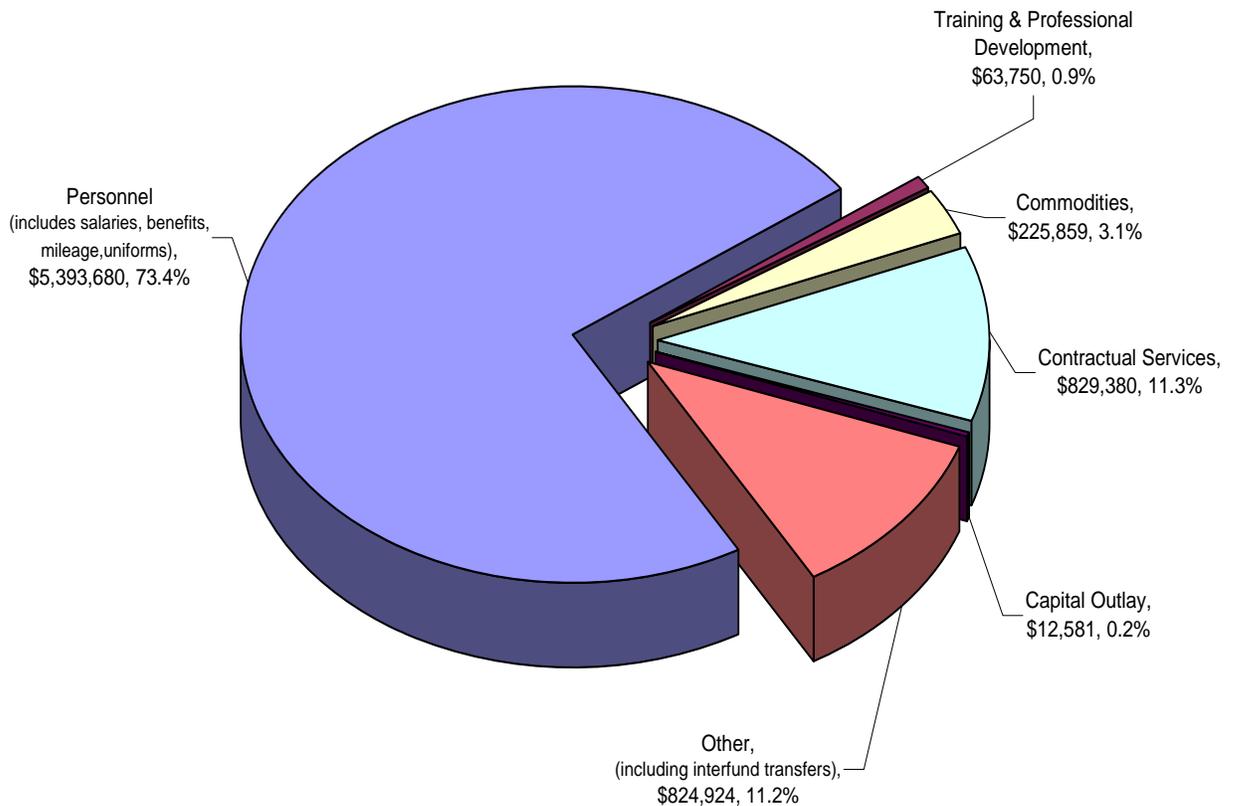
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Target Expenses by Category

The largest General Fund expenditure category is personnel (salaries, benefits, automobile mileage, and uniform allowance) which total \$5,349,867 and represent 73.4% of the FY2013 General Fund expense budget of \$7,350,174; of this amount mileage and uniform allowance totals \$43,814.

Account Title (category)	FY2012	% of Total	FY2013	% of Total
Personnel (includes mileage, uniforms)	\$5,219,887	74.8%	\$5,393,680	73.4%
Training & Professional Dev.	\$49,579	0.7%	\$63,750	0.9%
Commodities	\$224,883	3.2%	\$225,859	3.1%
Contractual Services	\$860,665	12.3%	\$829,380	11.3%
Capital Outlay	\$14,449	0.2%	\$12,581	0.2%
Other (includes interfund transfers)	\$607,725	8.7%	\$824,924	11.2%
Total	\$6,977,182	100%	\$7,350,174	100%

**FY2013 Projected General Fund Expenditures
 By Category
 \$7,350,174**





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As of November 20, 2012 Jo Daviess County employed 112 full time employees and 40 part time employees.

Jo Daviess County, Illinois				
Full Time Employees by Department				
Department	Fund	# Full Time	Union	Non-Union
Sheriff's Department	General	37	30	7
Health Department	Special	10	0	10
Highway	Special	10	6	4
County Clerk/Recorder	General	7	0	7
Home Health Care	Special	6	0	6
Circuit Clerk	General	6	0	6
Probation	General	6	0	6
States Attorney	General	5	0	5
Tourism CVB	Special	5	0	5
County Assessor	General	4	0	4
Treasurer	General	4	0	4
Zoning & Building	General	3	0	3
GIS	Special	2.5	0	2.5
County Administrator	General	2	0	2
Animal Control	General	2	0	2
Information & Technology	General	1.5	0	1.5
Coroner	General	1	0	1
Total - County		112	36	76
Total - General Fund		78.5	30	48.5
Total - Special Fund		33.5	6	27.5

All Funds –Salaries/Wages & Employee Benefits

**General Fund and Special Revenue Funds (County Highway, MFT, Public Health, Home Health, CVB, & GIS)
FY2012 – FY2013**

Description	FY2011 Budget	FY2012 Budget	FY2013 Proposed	\$ Change '12 to '13	% Change '12 to '13
Salaries/Wages (FT,PT, Per Diem, OT)	5,364,546	5,349,421	5,386,684	37,263	0.70%
Health Insurance	794,917	901,878	1,042,394	140,516	15.6%
Social Security	330,257	328,922	332,572	3,650	1.1%
Medicare	77,283	76,705	77,557	852	1.1%
Retirement (IMRF/SLEP)	622,714	681,391	729,967	48,576	7.1%
Total	\$7,189,718	\$7,338,317	\$7,569,174	\$230,857	3.15%

**General Fund Salary & Employee Benefits
2009 – 2013**

Description	FY2009 ACTUAL	FY2010 ACTUAL	FY2011 ACTUAL	FY2012 BUDGET	FY2013 PROPOSED	\$ Change '12 to '13	% Change '12 to '13
Salaries- Full-time	3,158,278	3,203,721	3,226,198	3,299,703	3,365,267	65,564	2.0%
Salaries- Per diem	42,500	42,750	47,100	52,900	62,780	9,880	18.7%
Salaries- Part-time -Temp	144,599	157,486	130,698	222,415	191,701	-30,715	-13.8%
Salaries- Overtime	229,954	206,232	225,716	186,290	171,257	-15,033	-8.1%
Health Insurance	448,076	448,745	496,026	611,594	709,438	97,844	16.0%
Social Security	217,978	216,306	216,658	233,105	236,287	3,182	1.4%
Medicare	51,116	50,831	50,910	54,511	55,253	742	1.4%
Retirement (IMRF/SLEP)	365,973	405,950	445,283	514,196	557,885	43,689	8.5%
Total	\$4,658,474	\$4,732,021	\$4,838,589	\$5,174,714	\$5,349,867	\$175,153	3.38%



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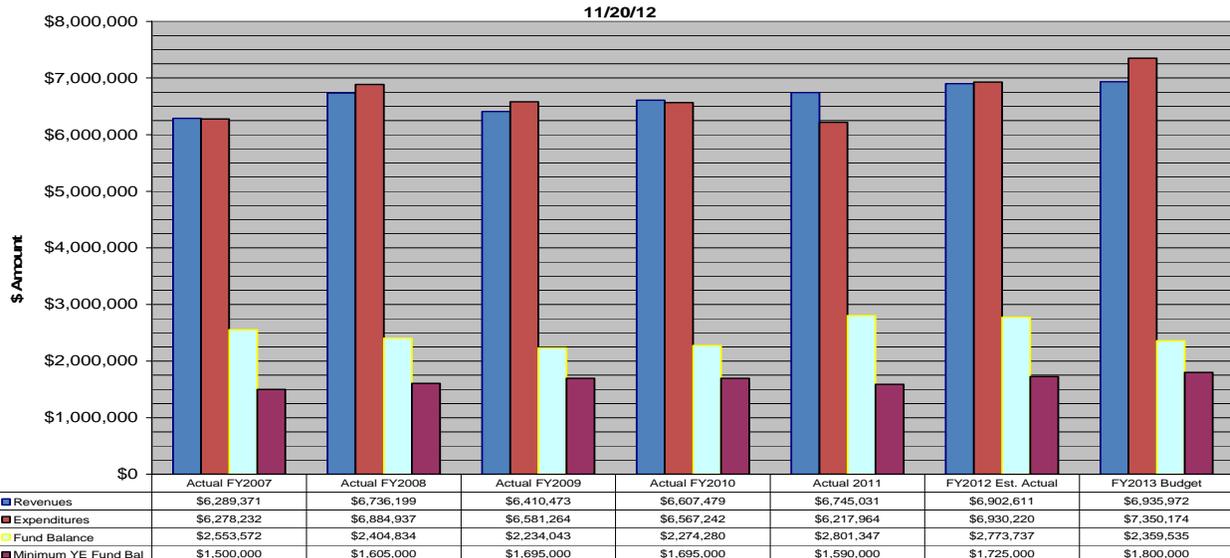
**General Fund Salaries/Wages & Employee Benefits
% Change from Prior Year
2007- 2013**

	% Actual Change 07 to 08	% Actual Change 08 to 09	% Actual Change 09 to 10	% Actual Change 10 to 11	% Budget Change 11 to 12	% Budget Change 12 to 13
Salaries- Full-time	5.52%	3.25%	1.44%	0.70%	1.99%	2.0%
Salaries- Per diem	2.85%	-13.42%	0.59%	10.18%	0.00%	18.7%
Salaries- Part-time -Temp	57.67%	-24.66%	8.91%	-17.01%	11.01%	-13.8%
Salaries- Overtime	-0.49%	12.25%	-10.32%	9.45%	11.22%	-8.1%
Health Insurance	7.15%	2.06%	0.15%	10.54%	17.56%	16.0%
Social Security	8.05%	3.31%	-0.77%	0.16%	2.26%	1.4%
Medicare	4.61%	2.92%	-0.56%	0.16%	2.26%	1.4%
Retirement (IMRF/SLEP)	12.59%	3.10%	10.92%	9.69%	11.72%	8.5%
% Change - Total	7.48%	2.18%	1.58%	2.25%	5.23%	3.38%
% Change less IMRF/SLEP	7.07%	2.10%	0.78%	0.61%	4.55%	2.82%
% Change less IMRF/SLEP/HIN	7.06%	2.10%	0.86%	-0.09%	2.84%	0.83%

General Fund Year End Fund Balance

The proposed FY2013 General Corporate Fund budget, before the appropriation of fund balance, is a deficit budget in the amount of \$414,202 (the difference between revenues and expenses). The projected beginning of the year (12/01/12) fund balance is estimated at \$2,773,737. The minimum fiscal year end fund balance policy for the General Fund requires an estimated three (3) months of operating expense or \$1,800,000 to be designated and retained in this fund. The estimated year end (11/30/13) fund balance is \$2,359,535.

**Jo Daviess County General Fund
Revenues, Expenditures, Fund Balance,
Minimum Year End Fund Balance
FY2006 - FY2013**





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Allocation of Unassigned Fund Balance

During budget deliberations, consideration was given for the possible allocation of unassigned fund balance in excess of the FY2013 minimum year end fund balance policy requirement of \$1,800,000. Prior to the allocation or assignment of additional fund balance the projected FY2013 budget deficit was \$43,033. During final budget deliberations on 10/18/2012 the County Board determined that \$371,169 would be allocated from unassigned fund balance in the General Fund to fund the following unfunded requests: \$206,954 was appropriated as an inter-fund transfer to the Contingency Fund, this amount included \$117,200 designated for future PS Radio Communication System debt service. Other designated appropriations included: \$25,000 Courthouse Exterior Maintenance; \$30,000 UPS (Uninterrupted Power System) for server room, jail, dispatch; \$23,600 KACE Appliances; \$10,040 two (2) laptops for Township Assessor CAMA program; \$7,000 for replacement of the courthouse Keyscan system; \$50,000 designated as reserve for new phone system in Courthouse and Public Safety Building; \$4,329 additional staffing for Assessment Office associated with CAMA program; \$7,000 IT Department for software training associated new virtual server; \$4,246 Sheriff to replace Glock pistols; \$3,000 additional FY2013 agency funding (\$2,000 SWCD, \$500 Jo-Carroll SWA, \$500 Veteran Grave Markers). After the allocation of \$371,169 of unassigned fund balance the projected FY2012 General Fund budget deficit is \$414,202.

Major Projects

Several major projects and/or programs were completed or implemented in FY2012: completed construction of the Cahill Road bridge over the Plum River in Pleasant Valley Township; completed extensive repairs to the Small Pox Creek Bridge on Blackjack Road; construction of the Holland Bridge over the Apple River on Scout Camp Road is ongoing and should be completed by the beginning of December, construction of the enhanced Public Safety Radio Communication System is ongoing and should be completed in December; completed the orthophotography project; began adjusting the GIS land use layer to the new orthophotography to assist with the farmland assessment process; updated the Jo Daviess County Comprehensive Plan; updated the County Code of Living; updated/amended various chapters of the JDC Zoning Ordinance including the Nuisance Ordinance; completed data conversion on the Guest Accommodations program; continued implementation of the Township Assessor program; adopted a new plan for Township assessment districts; renewed a cable franchise agreement with Mediacom; updated the JDC Revolving Loan Fund application and guidelines; completed a Position Classification and Compensation Study; secured funding for a new Virtual Server/Storage Area Network (SAN) to be implemented in FY2013; implemented a new County website design; continued implementation of document change over from micro film to CD's in the Circuit Clerk's office; implemented remote access to the Fidlar Land Records Program; successfully implemented the Sobriety Court Program and continued implementation of the Juvenile Justice Program; the Convention and Visitors Bureau hosted international visitors from Germany, Sweden, the United Kingdom and Japan, implemented a new website which went live in July, and developed a new illustrated map brochure for print complimented with 5 new strategically located map pedestals; addressed code issues related to the Courthouse sprinkler system, replaced computers in deputy squads, updated shower facility in the jail, and replaced the fire alarm system in the Public Safety building.

Some of the projects planned for FY2013 include: completion of the Public Safety Radio Communications System Enhancement Project; expansion of the JDC transit building; implement the iFiber project; implement the Virtual Server/SAN project; implement a new system management and deployment appliance (KACE); implement a new UPS (Uninterruptible Power Supply); implement new squad cameras for road deputies; replace key scan system in Courthouse and Public Safety Building; renovate and resurface the Health Department parking lot and install a new tile floor on the main level of the Health Department building; the Convention and Visitors Bureau plans to develop a new visitors guide and continue to expand interest from international travel; the Assessment office plans to complete the Devnet CAMA data entry project and continue implementation of the CAMA system; the County Clerk plans to implement digital reproduction of



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land records to compliment the Fidler remote access program; the Circuit Clerk plans to implement an imaging program for all current court documents; Probation plans to implement a new specialized DUI program; the Building and Zoning office plans to continue streamlining the guest accommodations licensing process, add responsibilities associated with the addressing ordinance, and review the Building Codes for possible updates; the highway Department plans to complete construction of the Plum River Bridge on Bethel Road, the Furnace Creek Culvert on Long Hollow Road in Elizabeth Township, Lily Creek Culvert on Upmann Road in Rush Township, and the Clear Creek Culvert on Stagecoach Trail, several other projects are in the planning stages and could be ready to bid/construct in FY 2013 including: re-decking of the Apple River Bridge on Elizabeth Scales Mound Road, Clear Creek Tributary Culvert on Stagecoach Trail, and the Muddy Plum River Culvert on Willow Road. Several improvement projects are planned for the Hanover facility including the construction of a salt storage building; and the County plans to complete and implement an Interoperable Communications Assessment Plan and complete a Natural Hazard Mitigation Plan.

Acknowledgements

Preparation of the FY2013 budget was truly a team effort and was accomplished only through the combined efforts, participation and cooperation of all County officials, department heads, the County Board, County Board committees, county staff and agencies.

Thank you to the members of the Jo Daviess County Board and members of the Finance, Tax, & Budgets Committee for your dedication, participation and commitment in developing the FY2013 Jo Daviess County budget. Thank you to County Treasurer Carol Soat, Chief County Assessment Officer Donna Berlage, and County Clerk Jean Dimke and members of your respective staff for providing timely financial information during the FY2013 budget process. Thank you to all County Department Heads, for your participation and cooperation over several months of budget planning and preparation. I would also like to thank Melisa Hammer and Lynn Krause for their assistance and technical support in preparing this budget.

I am pleased to present to you the FY2013 Jo Daviess County Annual Budget, Appropriations Ordinance, and Tax Levy Ordinance for your approval and adoption.

Respectfully submitted,

Dan Reimer
Jo Daviess County Administrator