JO DAVIESS COUNTY, ILLINOIS

FY2014

ANNUAL BUDGET

TAX LEVY ORDINANCE

APPROPRIATIONS ORDINANCE

Approved November 19, 2013

TABLE OF CONTENTS

SUMMARY OF FY2013 BUDGET 1-33
BUDGET PREPARATION SCHEDULE 34
ORGANIZATIONAL CHART 35
TAX LEVY 36-39
GENERAL FUND
- GENERAL FUND DESCRIPTION & FUND BALANCE POLICY 40
- SUMMARY OF GENERAL FUND REVENUES 41-45
- SUMMARY OF GENERAL FUND EXPENDITURES 46-48
  - 001-40101 COURTHOUSE 49
  - 001-40102 COUNTY BOARD 50
  - 001-40103 COUNTY ADMINISTRATOR 51
  - 001-40104 COUNTY TREASURER 52
  - 001-40105 TAX EXTENSION 53
  - 001-40106 COUNTY CLERK & RECORDER 54
  - 001-40107 ELECTIONS 55
  - 001-40108 CHIEF COUNTY ASSESSMENT OFFICER 56
  - 001-40109 BOARD OF REVIEW 57
  - 001-40110 INFORMATION & COMMUNICATIONS 58
  - 001-40112 MISCELLANEOUS 59-60
  - 001-41121 SHERIFF 61
  - 001-41122 SAFETY BUILDING 62
  - 001-41123 COMMUNICATIONS 63
  - 001-41124 COURT SECURITY 64
  - 001-41125 EMERGENCY MANAGEMENT 65
  - 001-41126 MERIT COMMISSION 66
  - 001-41127 COUNTY CORONER 67
  - 001-42131 COURTS 68
  - 001-42132 PROBATION 69
  - 001-42133 CIRCUIT CLERK 70
  - 001-42134 STATES ATTORNEY 71
  - 001-44153 ANIMAL CONTROL 72
  - 001-44157 SOCIAL & ENVIRONMENTAL 73-74
  - 001-44159 REGIONAL SUPERINTENDENT OF SCHOOLS 75-76
  - 001-45162 ECONOMIC DEVELOPMENT/PLANNING 77
  - 001-45163 ZONING & BUILDING CODE ADMINISTRATION 78

SPECIAL FUNDS
- SUMMARY OF SPECIAL FUNDS
  - REVENUES 79-82
  - EXPENDITURES 83-86
- (002) COUNTY HIGHWAY FUND
  - FUND DESCRIPTION 87
  - REVENUES & EXPENDITURES 88-89
- (003) PUBLIC HEALTH FUND
  - FUND DESCRIPTION 90
  - REVENUES & EXPENDITURES 91-92

(005) PUBLIC HEALTH EMERGENCY PREPAREDNESS FUND
FUND DESCRIPTION 93
REVENUES & EXPENDITURES.....94
(006) COUNTY MOTOR FUEL TAX FUND
FUND DESCRIPTION 95
REVENUES & EXPENDITURES.....96-97
(007) ETSB/911 EMERGENCY SERVICES FUND
FUND DESCRIPTION 98
REVENUES & EXPENDITURES.....99-100
(008) COUNTY FEDERAL AID MATCHING FUND
FUND DESCRIPTION 101
REVENUES & EXPENDITURES.....102-103
(009) SHERIFF'S FORFEITURE FUND
FUND DESCRIPTION 104
REVENUES & EXPENDITURES.....105-106
(011) COUNTY AID TO BRIDGES FUND
FUND DESCRIPTION 107
REVENUES & EXPENDITURES.....108-109
(012) SOCIAL SECURITY FUND
FUND DESCRIPTION 110
REVENUES & EXPENDITURES.....111-112
(013) ILLINOIS MUNICIPAL RETIREMENT FUND
FUND DESCRIPTION 113
REVENUES & EXPENDITURES.....114-115
(014) MENTAL HEALTH FUND
FUND DESCRIPTION 116
REVENUES & EXPENDITURES.....117-119
(016) CONTINGENCY FUND
FUND DESCRIPTION 120
REVENUES & EXPENDITURES.....121-122
(017) INSURANCE FUND
FUND DESCRIPTION 123
REVENUES & EXPENDITURES.....124-125
(018) ECONOMIC DEVELOPMENT INVESTMENT FUND
FUND DESCRIPTION 126
REVENUES & EXPENDITURES.....127-128
(019) SHERIFF'S DUI FUND
FUND DESCRIPTION 129
REVENUES & EXPENDITURES.....130-131
(020) RABIES CONTROL FUND
FUND DESCRIPTION 132
REVENUES & EXPENDITURES.....133-134
(022) HOME HEALTH MEMORIAL FUND
FUND DESCRIPTION 135
REVENUES & EXPENDITURES.....136-137
(023) EXTENSION EDUCATION FUND
FUND DESCRIPTION 138
REVENUES & EXPENDITURES.....139-140

(025) DOG FUND
FUND DESCRIPTION 141
REVENUES & EXPENDITURES.....142-143
(026) HOME HEALTH CARE FUND
FUND DESCRIPTION 144
REVENUES & EXPENDITURES.....145-146
(027) TOURISM PROMOTION FUND
FUND DESCRIPTION 147
REVENUES & EXPENDITURES.....148-149
(028) RECORDER AUTOMATION FUND
FUND DESCRIPTION 150
REVENUES & EXPENDITURES.....151-152
(029) CIRCUIT CLERK AUTOMATION FUND
FUND DESCRIPTION… 153
REVENUES & EXPENDITURES..... 154-155
(030) COUNT CLERK AUTOMATION FUND
FUND DESCRIPTION 156
REVENUES & EXPENDITURES.....157-158
(031) CIRCUIT CLERK'S OPERATION & ADMINISTRATION FUND
FUND DESCRIPTION 159
REVENUES & EXPENDITURES.....160-161
(032) TOURISM CAPITAL DEVELOPMENT FUND
FUND DESCRIPTION 162
REVENUES & EXPENDITURES.....163-164
(033) PROBATION SERVICES FUND
FUND DESCRIPTION 165
REVENUES & EXPENDITURES.....166-167
(034) RENTECH ENERGY ESCROW FUND
FUND DESCRIPTION 168
REVENUES & EXPENDITURES.....169-170
(038) SHERIFF'S VEHICLE FUND
FUND DESCRIPTION 171
REVENUES & EXPENDITURES.....172-173
(039) COURT DOCUMENT STORAGE FUND
FUND DESCRIPTION 174
REVENUES & EXPENDITURES.....175-176
(040) SMALL RENTAL PROPERTIES FUND
FUND DESCRIPTION 177
REVENUES & EXPENDITURES.....178-179
(042) GENERAL CAPITAL INVESTMENT FUND
FUND DESCRIPTION 180
REVENUES & EXPENDITURES.....181-183
(043) SPECIAL SERVICE AREA NUMBER ONE
FUND DESCRIPTION 184
REVENUES & EXPENDITURES.....185-186
(044) SPECIAL SERVICE AREA #2 & #4
FUND DESCRIPTION 187
REVENUES & EXPENDITURES.....188-189

(046) CATASTROPHIC EMERGENCY FUND
FUND DESCRIPTION 190
REVENUES & EXPENDITURES.....191
(047) TAX SALE AUTOMATION FUND
FUND DESCRIPTION 192
REVENUES & EXPENDITURES.....193-194
(048) GENERAL CAPITAL EQUIPMENT REPLACEMENT FUND
FUND DESCRIPTION 195
REVENUES & EXPENDITURES 196-199
(049) ELECTION EQUIPMENT FUND
FUND DESCRIPTION 200
REVENUES & EXPENDITURES 201-202
(051) STATE'S ATTORNEY DRUG FORFEITURE FUND
FUND DESCRIPTION 203
REVENUES & EXPENDITURES.....204-205
(052) MAINTENANCE/CHILD SUPPORT FUND
FUND DESCRIPTION 206
REVENUES & EXPENDITURES.....207-208
(053) PROBATION EMHD FUND
FUND DESCRIPTION 209
REVENUES & EXPENDITURES.....210-211
(054) HOME HEALTH CARE CAPITAL EQUIPMENT FUND
FUND DESCRIPTION 212
REVENUES & EXPENDITURES.....213-214
(055) PUBLIC HEALTH CAPITAL INVESTMENT FUND
FUND DESCRIPTION 215
REVENUES & EXPENDITURES.....216-217
(056) TOURISM LTCB GRANT FUND
FUND DESCRIPTION 218
REVENUES & EXPENDITURES.....219-220
(058) GIS AUTOMATION FUND
FUND DESCRIPTION 221
REVENUES & EXPENDITURES.....222-223
(059) HIGHWAY CAPITAL INVESTMENT FUND
FUND DESCRIPTION 224
REVENUES & EXPENDITURES.....225-226
(061) SPECIAL SERVICE AREA NUMBER FIVE
FUND DESCRIPTION 227
REVENUES & EXPENDITURES.....228-229
(064) GIS CAPITAL EQUIPMENT & INVESTMENT FUND
FUND DESCRIPTION 230
REVENUES & EXPENDITURES.....231-232
(065) TREASURER SALE IN ERROR FUND
FUND DESCRIPTION 233
REVENUES & EXPENDITURES.....234-235
(066) EMERGENCY SERVICES COMMUNICATIONS FUND
FUND DESCRIPTION 236
REVENUES & EXPENDITURES.....237-238

(067) PUBLIC HEALTH EMERGENCY RESPONSE GRANT FUND
FUND DESCRIPTION 239
REVENUES & EXPENDITURES.....240-241
(068) JO DAVIESS COUNTY SOBRIETY COURT FUND
FUND DESCRIPTION 242
REVENUES & EXPENDITURES.....243-244
(069) COUNTY JAIL MEDICAL COSTS FUND
FUND DESCRIPTION 245
REVENUES & EXPENDITURES.....246-247
(070) CORONER'S EQUIPMENT & OPERATIONS FUND
FUND DESCRIPTION 248
REVENUES & EXPENDITURES.....249-250
(071) JO DAVIESS COUNTY TRANSIT FUND
FUND DESCRIPTION 251
REVENUE & EXPENDITURES 252-254
(072) JO DAVIESS COUNTY NATURAL HAZARD MITIGATION FUND
FUND DESCRIPTION 255
REVENUES & EXPENDITURES.....256-257
(074) STATES ATTORNEY RECORDS AUTOMATION FUND
FUND DESCRIPTION 258
REVENUES & EXPENDITURES.....259-260

SUMMARY OF INTERFUND TRANSFERS.....261-263
BUDGET AND APPROPRIATIONS ORDINANCE 264
RECAP OF REVENUE/EXPENDITURES FOR ALL COUNTY FUNDS.....265-266
TAX LEVY ORDINANCE.....267
TRUTH IN TAXATION CERTIFICATION OF COMPLIANCE.....268

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DATE: November 19, 2013

TO: Members of the Jo Daviess County Board

From: Dan Reimer, County Administrator

RE: Summary of the Proposed FY2014 Jo Daviess County Annual Budget

The proposed FY2014 Annual Budget, Appropriations Ordinance and Tax Levy Ordinance for Jo Daviess County, Illinois for the fiscal year commencing on the 1st day of December 2013 and ending on the 30th day of November 2014 is respectfully presented to the Jo Daviess County Board for approval and adoption on this 19th day of November 2013.

Per 55 ILCS 5/6-1001, once the budget has been prepared, it is required to be made conveniently available to public inspection for at least 15 days prior to final action by the County Board. The proposed FY2014 Jo Daviess County budget was posted to the home page of the Jo Daviess County website on November 1, 2013.

Annual Budget and Appropriations Ordinance
The proposed Jo Daviess County FY2014 Annual Budget and Appropriations Ordinance consists of the General Fund which includes twenty-seven (27) individual budgets and Special Funds which include fifty-eight (58) Special Revenue Fund budgets. 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 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. 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 FY2014 budget was prepared using a target based budgeting process. This 15-step process began in May of 2013 with Round 1 revenue estimates and will conclude on November 19, 2013 with the presentation of the FY2014 budget to the Jo Daviess County Board. All budgets, General Fund budgets and Special Fund budgets were presented by Department Heads and/or agency representatives and reviewed by the Finance, Tax, & Budgets Committee and the responsible parent Committee during one of four joint

committee meetings held in August. 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 of 2013.

The proposed FY2014 Jo Daviess County Budget was developed with the intention of implementing the policies, priorities and goals established by the Jo Daviess County Board, while continuing to maintain and provide essential services to the residents and taxpayers of Jo Daviess County in a fiscally responsible manner.

GUIDELINES FOR ESTABLISHING FY2014 EXPENSE BUDGETS

FY2014 General Fund and Special Fund expense budgets and agency funding amounts were established using guidelines approved by the Finance, Tax, & Budgets Committee on June 27, 2013. 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 **11.59%**, SLEP **19.65%**
   - Health Insurance **- 12%** rate increase (increased to **13.3%** on 10/01/2013, per actual renewal)
   - Salaries and wages – compensation increase per position classification/compensation plan; comparable compensation increase for union employees and probation officers; per resolution for elected officials.
   - S.S./Medicare – increase/decrease proportionally to payroll estimates.
   - Postage – no increase in FY2014.

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, FY2012 and FY2013 to meet the 3% General Fund budget reduction requirement **shall not be reinstated** in initial FY2014 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 FY2013 target amount less any non-recurring expenses added during the FY2013 budget process including any approved un-funded requests.

6. All Interfund Transfers scheduled in FY2013, except interfund transfers 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

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County Administrator's Office as an overage request with a detailed letter of explanation. Overage requests will be reviewed by the Finance, Tax & Budgets Committee. If the Committee determines the request is a necessary expense, the target amount will be increased accordingly. If the Committee does not consider the request a necessary expense, the request will be submitted as an unfunded activity.

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 un-funded activity on an un-funded 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 FY2013 budget less any non-recurring increases approved during the FY2013 budget process. The County Board approved a total of $3,000 in unfunded requests for three agencies in the FY2013 Budget. These requests were approved as non-recurring ($2,000 SWCD, $500 Jo-Carroll SWA, $500 Veteran Grave Markers).

AGENCY FUNDING AMOUNTS			
	FY2014	FY2013	FY2012
AGENCY	Budget	Budget	Actual
NICAA Golden Meals Grant	$8,133	$8,133	8,165
Senior Resource Center	$8,170	$8,170	8,170
JDWI Transit/Medical Transportation	$8,500	$8,500	8,500
JDWI Transit/Pub. Transportation	$30,250	$30,250	30,250
Soil & Water Conservation	$8,000	$10,000	8,000
Jo Daviess/Carroll Solid Waste Agency	$6,500	$7,000	6,500
Veterans' Grave markers	$1,000	$1,500	1,000

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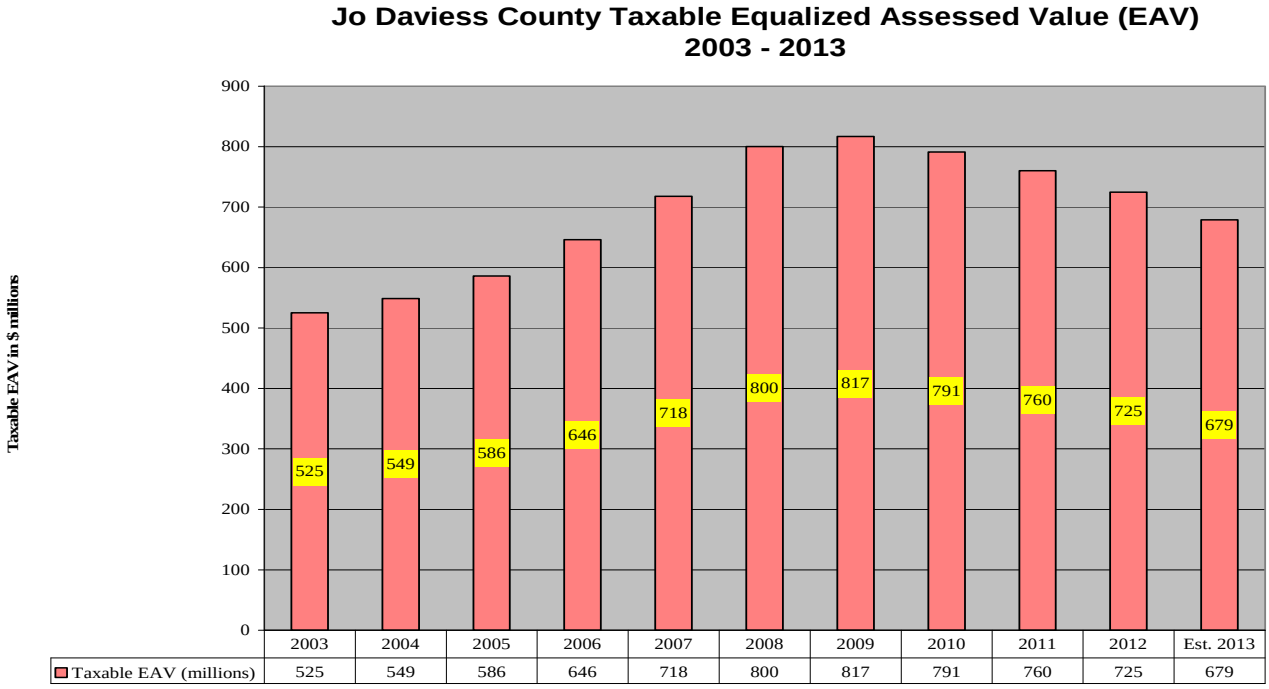
Proposed 2013 Jo Daviess County Property Tax Extension (Levy)

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 1.7% was utilized in administering the 2013 Property Tax Extension Limitation Law formula.

The estimated allowable property tax extension increase for 2013 (payable 2014) is $166,108. To determine this amount, several variables were considered. The County Assessor's Office estimated the 2013 gross assessed valuation of Jo Daviess County to be $750,000,000; **this is a decrease of $39,772,775** or 5.04% less than the final 2012 gross assessed value of $789,772,775. This total includes an estimated $9,000,000 in new property/construction. Of the $9 million in new property /construction approximately $3.67 million is in the enterprise zone and the County portion of associated property taxes will be abated for the 2013 tax year.



The County Clerk's Office estimated the maximum overall maximum aggregate tax levy extension for 2013 to be **$5,583,039**. This amount represents an increase of **$166,108** or 3.07% more than the 2012 total aggregate levy extension of **$5,416,932**. Approximately $92,088 or 55.4% of the proposed 2013 property tax levy increase (payable 2014) is the result of a 1.7% inflationary CPI increase on existing property and approximately $74,016 or 44.6% is the result of an estimated $9 million increase in EAV associated with new property/construction.

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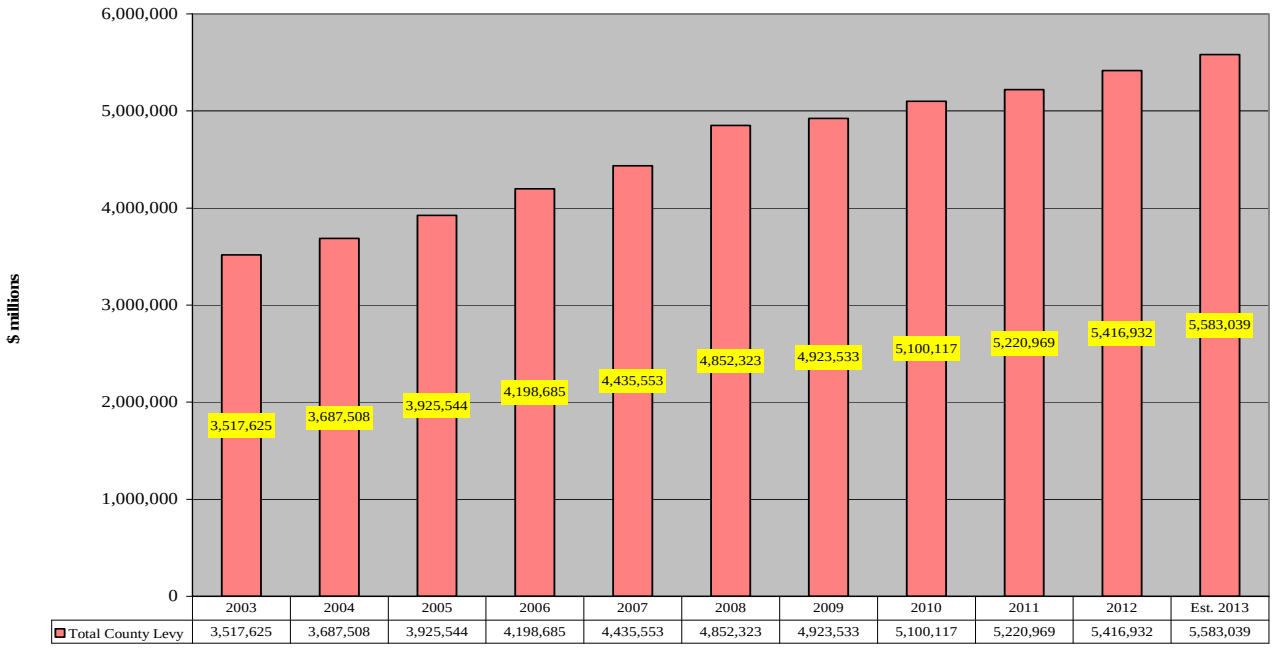
Jo Daviess County Total Levy
2003-2013



The following table compares the estimated 2013 property tax extension increase with the actual 2008 thru 2012 property tax extension increases and the associated variables that were used to determine the property tax extension increase.

Year	Total $ Increase	CPI	Increase per CPI	New Property	Increase per N.P.	Galena TIF District	Increase per TIF
2008	**$416,770**	4.1%	$181,858	$23.8 million	$143,937	$14.9 million	$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
2012	**$195,963**	3.0%	$156,629	$5.2 million	$39,334	$0	$0
Est. 2013	**$166,108**	1.7%	$92,088	$9.0 million	$74,016	$0	$0

The 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

Initial 2013 property tax levy distribution amounts (payable 2014) were set on 6/27/2013 by the Finance, Tax & Budgets Committee. Final distribution amounts were determined and set at the 10/01/2013 County Board Budget Workshop as follows:

- The levy amounts for the **IMRF, Social Security and Insurance Funds** were set at levels that fully meet

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the minimum requirements of the reserve fund balance policy of each respective fund. In addition it was determined that the Insurance Fund has a fund balance in excess of the minimum required amount. As a result, the 2013 levy amount for the Insurance Fund will be reduced for one year by $150,000. The levy amount of the IMRF Fund will be increased by an equal amount ($150,000). This will allow the County to pay its outstanding net pension obligation of approximately $161,000. This amount accumulated as a result of the county opting for a lower phase-in contribution rate for the three year period 2010 to 2012.

- The levy amounts for the **Public Health Fund and the Mental Health Fund** were set at levels equal to the 2012 certified PTELL amount for each fund.

- The levy amounts for the **General Corporate Fund, Highway Fund, Federal Aid Matching Fund, County Aid to Bridges Fund and the Extension Education Fund** were set at levels equal to the 2012 certified PTELL amount for each fund **plus** an additional increase of 2.7% for the General Corporate Fund, 7.1% for the Highway Fund, 2.7% for the Federal Aid Matching Fund, 2.2% for the County Aid to Bridges Fund, and 1.3% for the Extension Education Fund.

Jo Daviess County Tax Levy Extensions
2008 - 2013

	2008	2009	2010	2011	Certified 2012	Proposed 2013	$ Change 12 to 13	% Change 12 to 13
General Fund	1,561,973	1,545,595	1,673,420	1,732,467	1,819,363	**1,869,011**	**49,648**	**2.7%**
Highway Fund	823,048	798,980	798,009	797,431	837,220	**896,607**	**59,387**	**7.1%**
Federal Aid Matching	314,476	305,377	305,021	304,862	319,990	**328,546**	**8,556**	**2.7%**
County Aid to Bridges	314,476	305,377	305,021	304,862	332,019	**339,415**	**7,396**	**2.2%**
Public Health	538,827	523,095	522,509	522,143	522,013	**522,013**	**0**	**0.0%**
Mental Health	347,612	337,483	337,153	336,945	343,540	**343,540**	**0**	**0.0%**
IMRF	336,807	410,029	423,104	480,633	501,506	**691,626**	**190,120**	**37.9%**
Social Security	250,124	249,579	252,865	258,867	258,760	**258,760**	**0**	**0.0%**
Ext. Education	82,681	80,307	80,252	80,283	80,142	**81,142**	**1,000**	**1.3%**
Insurance (PC & WC)	282,300	367,711	402,764	402,479	402,379	**252,379**	**(150,000)**	**-37.3%**
County Totals	4,852,323	4,923,533	5,100,117	5,220,969	5,416,932	**5,583,039**	**166,107**	**3.1%**

The proposed total aggregate property tax extension for Jo Daviess County for 2013 (payable 2014), less special service areas (exempt from PTELL), is estimated to be $5,583,039. This is an increase of $166,107 or 3.1% more than the actual 2012 property tax extension amount of $5,416,932.

The proposed 2013 property tax levy (payable 2014) of $5,583,040 represents **31.2%** of the County's aggregate FY2014 all fund revenue estimate of $17,905,905. The proposed General Corporate property tax levy of $1,869,011 represents **26.9%** of the General Corporate Fund's FY2014 estimated revenue amount of $6,954,733.

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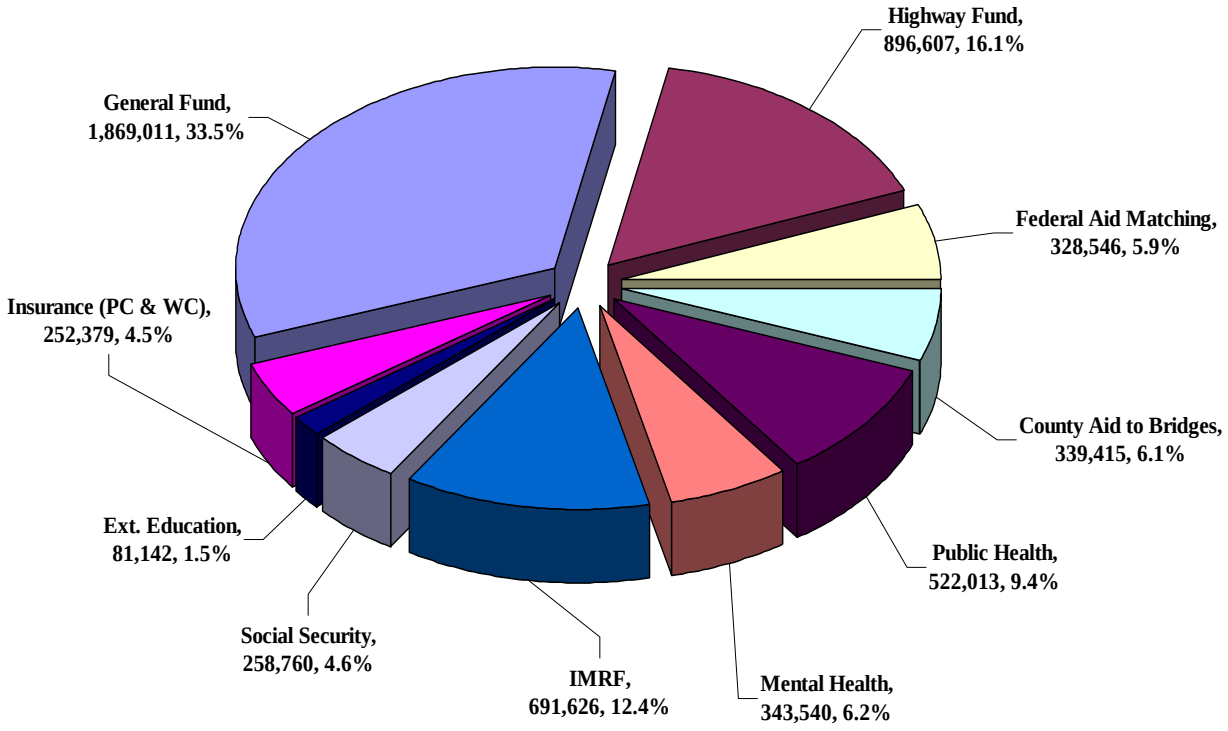
Jo Daviess County
Proposed 2013 Property Tax Levy (Payable FY2014)
(Less Special Service Areas) - $5,583,039



Estimated 2013 Property Tax Extension Rate

The estimated 2013 JDC property tax extension levy rate for Jo Daviess County is 0.82244/hundred dollars of assessed value. This is an increase of 0.07488 more than the 2012 property tax rate of 0.74756. The primary reason that property tax levy rates have increased in Jo Daviess County in recent years is due in part to the fact that, in general, equalized assessed value of property in Jo Daviess County has decreased during the four year period 2010-2013.

Generally, in a PTELL county, property tax rates decrease when overall equalized assessed value increases at a rate faster than inflation and increase when equalized assessed value decreases. Per sales ratios received from the Illinois Department of Revenue, some JDC township assessment districts 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 2006-2009 overall taxable EAV of existing property in Jo Daviess County increased 22.9% (2006-6.3%, 2007-7.8%, 2008-8.1%, and 2009-0.7%) while the CPI for PTELL purposes increased 10.1% (2006-3.4%, 2007-2.5%, 2008-4.1% and 2009-0.1%) During the four year period 2010-2013 the overall EAV of existing property decreased 21.6% (2010-3.9%, 2011-4.7%, 2012-5.4%, and 2013 an estimated decrease of 7.6% while the CPI for PTELL purposes increased 8.9% (2010-2.7%, 2011-1.5%, 2012-3.0%, and 2013-1.7%).

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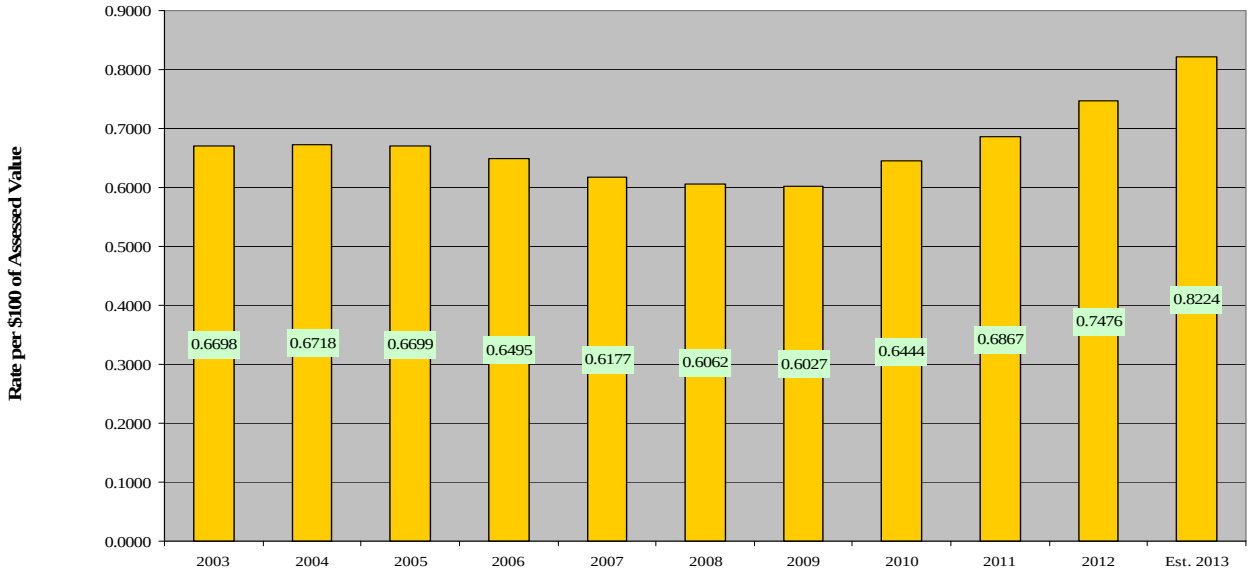
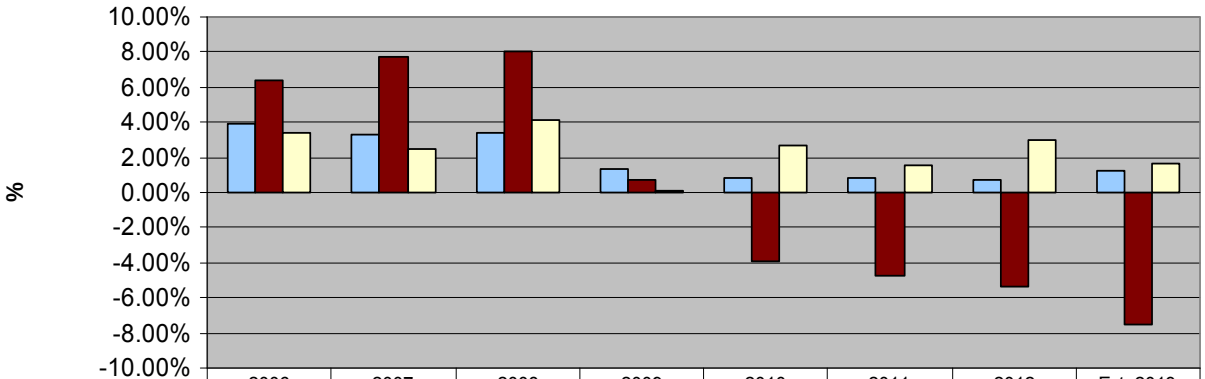
Jo Daviess County
Property Tax Levy Rate
2003 - 2013



Jo Daviess County Taxable EAV
New Property - Existing Property - PTELL CPI
% Increase/Decrease (2006 - 2013)



	2006	2007	2008	2009	2010	2011	2012	Est. 2013
New Property	3.96%	3.30%	3.38%	1.38%	0.82%	0.79%	0.69%	1.24%
Existing Property	6.34%	7.78%	8.09%	0.69%	-3.94%	-4.73%	-5.38%	-7.56%
PTELL CPI	3.4%	2.5%	4.1%	0.1%	2.7%	1.5%	3.0%	1.7%

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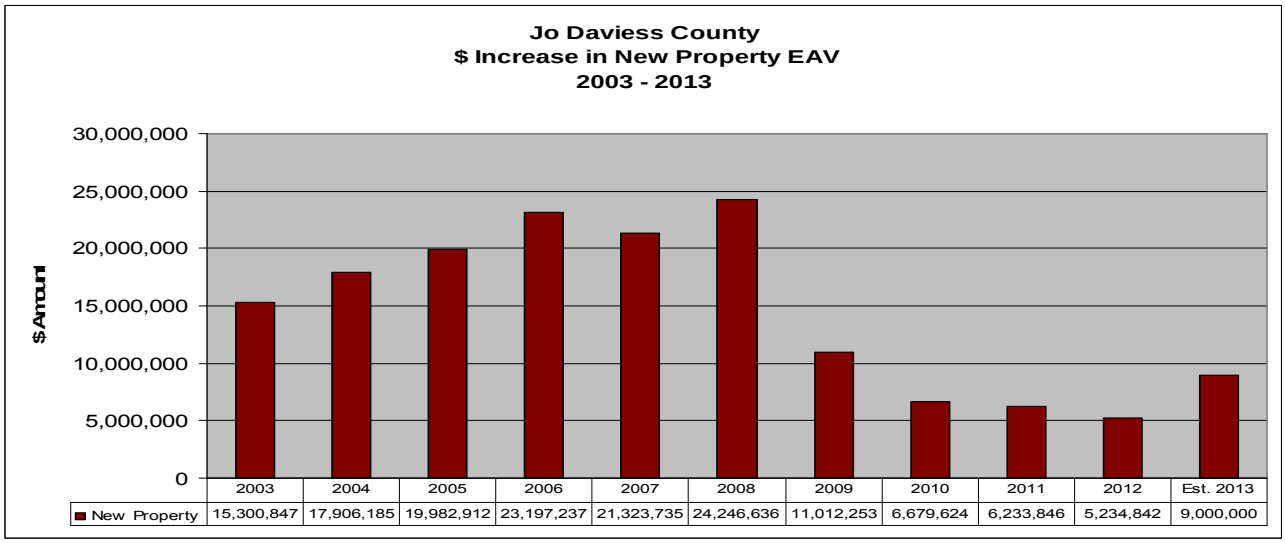

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Est. 2013
New Property	15,300,847	17,906,185	19,982,912	23,197,237	21,323,735	24,246,636	11,012,253	6,679,624	6,233,846	5,234,842	9,000,000

Proposed 2013 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's 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's 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's 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 2013 total property tax levy (payable 2014) for all three SSA's is $173,808. This represents an increase of $4,168 or 2.5% over the actual 2012 combined SSA property tax levy amount of $169,640. SSA #1 has a proposed levy of $80,000 which is a $3 decrease from its 2012 actual levy amount of $80,003, SSA #2 & #4 has a proposed levy of $64,000 which is an increase of $2,683 or 4.4% over its 2012 actual levy of $61,317, and SSA #5 has a proposed levy of $29,808 which is an increase of $1,489 or 5.2% over its 2012 actual levy amount of $28,319.

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 that is 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.

For 2012 (payable 2013) the corporate, special purpose, and special service area property taxes extended or abated for Jo Daviess County were $5,586,571. The proposed corporate, special purpose, and special service area property taxes extended or abated for 2013 (payable 2014) are $5,756,847. This amount represents a $170,276 or 3.05% increase over the previous year. Because the proposed 2013 (payable 2014) Jo Daviess County aggregate property tax levy extension is estimated to be 103.05% greater than the aggregate taxes extended in 2012, and below the Truth in Taxation Law threshold of 105%, a Truth in Taxation hearing is not required prior to the County Board adopting the 2013 (payable 2014) Jo Daviess County property tax levy.

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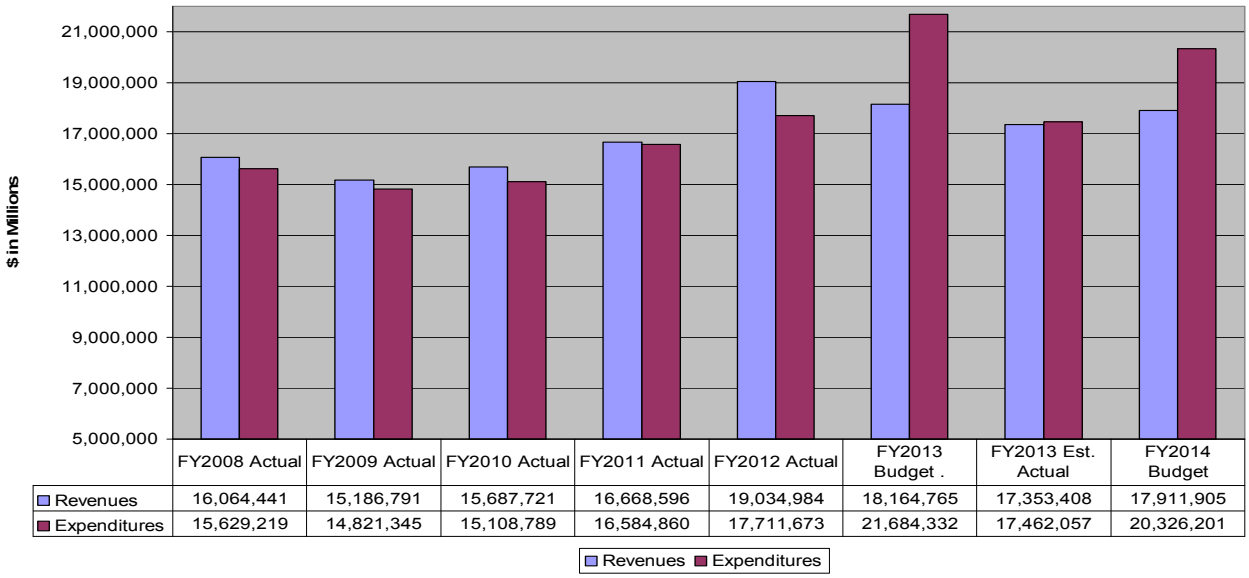
SUMMARY OF ALL FUNDS (GENERAL FUND AND SPECIAL FUND)

Revenue - FY2014 All Funds revenue is projected to be $17,911,905; this is a **decrease of $252,860 or 1.4%** less than the FY2013 budget amount of $18,164,765. A majority of this change can be contributed to four (4) funds which are projecting a decrease of more than $200,000. The DeBruce Grain Escrow Fund (DGE) will decrease $660,000; this fund was established in October of 2011 to pay expenses incurred by Jo Daviess County associated with the construction of the DeBruce/Gavilon Grain Facility. Said expenses were to be reimbursed by DeBruce/Gavilon Grain. This project was completed in 2013, there were no expenses outside of the normal permitting process, and as a result there was no activity in this fund. This fund will be closed and rescinded effective, November 30, 2013. Other funds with a projected decrease of more than $200,000 include the County Aid to Bridges Fund ($269,087), Emergency Services Communications Fund ($244,294), and the Contingency Fund ($206,954). These decreases are offset by the Jo Daviess County Transit Fund which is projecting a $889,127 revenue increase in FY2014; of this amount $680,000 is the result of transferring the public transportation account from The Workshop (the Operator) to Jo Daviess County (the Grantee), effective December 1, 2013.

Expenditures - FY2014 All Funds expenditures are projected to be $20,326,199; this is a **decrease of $1,358,133 or 6.1%** less than the FY2013 budget amount of $21,326,199. A majority of this decrease can be contributed to three (3) funds which are projecting a decrease of more than $400,000; they include County Aid to Bridges Fund ($760,000), DeBruce Grain Escrow Fund ($660,000), and the Emergency Services Communications Fund ($401,600).

All County Funds	FY2012 Budget	FY2013 Budget	FY2014 Budget	$ Change 13-14	% Change 13-14
Revenues	$18,396,307	$18,164,765	$17,911,905	($252,860)	-1.4%
Expenditures	$20,442,337	$21,684,332	$20,326,201	($1,358,131)	-6.3%

ALL FUNDS
REVENUES and EXPENDITURES
(General Fund & Special Funds)
FY2008 - FY2014



	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget .	FY2013 Est. Actual	FY2014 Budget
Revenues	16,064,441	15,186,791	15,687,721	16,668,596	19,034,984	18,164,765	17,353,408	17,911,905
Expenditures	15,629,219	14,821,345	15,108,789	16,584,860	17,711,673	21,684,332	17,462,057	20,326,201

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The difference between estimated all fund revenue of $17,905,905 and projected all fund expenditures of $20,326,201 is a deficit of $2,420,296. Available fund balance has been scheduled for appropriation in FY2014 for the purpose of balancing the General Corporate Fund and several special fund budgets. 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, the Plum River Bridge on Bethel Road, and improvements to the Highway facility in Hanover. In addition, the appropriation of fund balance is historically scheduled to balance budgets on an as needed basis for purposes such as economic development loans and unforeseen emergencies (contingency). A majority of the overall projected FY2014 deficit (expenditures in excess of revenue) is anticipated to occur within nine funds. See table below.

Fund	Estimated Deficit
Federal Aid Matching Fund	$501,954
Economic Dev. Investment Fund	$460,018
General Corporate Fund	$440,068
County Highway Fund	$365,101
County Aid to Bridges Fund	$263,735
Contingency Fund	$199,850
Public Health Catastrophic Emergency Fund	$174,025
ETSB (911) Emergency Services Fund	$155,000
Motor Fuel Tax Fund	$132,261
Total	**$2,692,012**

SUMMARY OF SPECIAL FUNDS

Revenue - Estimated FY2014 Special Funds revenue is projected to be $10,957,172; this is a decrease of $271,622 or 2.4% less than the FY2013 budget amount of $11,228,793.

Special Funds projecting a revenue ***increase*** in FY2014 of $25,000 or more included:

- $889,127 Jo Daviess County Transit Fund
- $185,926 IMRF Fund
- $155,749 Federal Aid Matching Fund
- $134,207 County Highway Fund
- $77,975 Economic Development Investment Fund
- $36,918 GIS Capital Equipment & Investment Fund
- $36,037 Sheriff Vehicle Fund

Special Funds projecting a revenue ***decrease*** in FY2014 of $25,000 or more included:

- $660,000 DeBruce Grain Escrow Fund
- $269,087 County Aid to Bridges Fund
- $244,294 Emergency Services Communication Fund
- $206,954 Contingency Fund
- $153,940 Insurance Fund
- $91,000 County Motor Fuel Tax Fund
- $32,975 Public Health Capital Investment Fund
- $32,050 Public Health Emergency Preparedness Fund
- $28,102 JDC Natural Hazard Mitigation Fund

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- $25,225 Public Health Catastrophic Emergency Fund
- $25,007 General Capital Investment Fund

Expenditures – Estimated FY2014 Special Funds expenditures are projected to be $12,931,400; this is a decrease of $1,402,758 or 9.8% less than the FY2013 budget amount of $14,334,158.

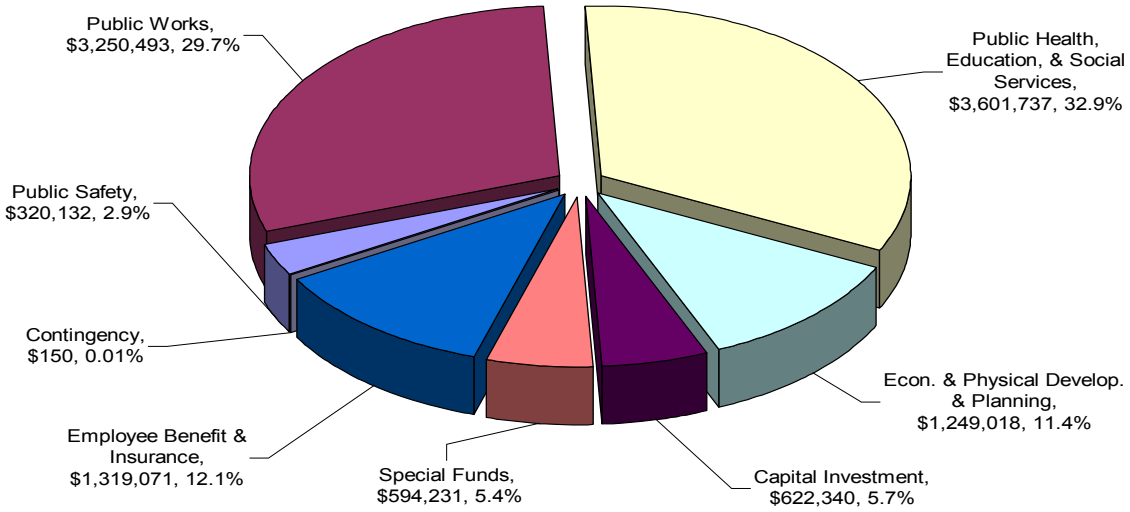
Special Funds projecting an expenditure ***increase*** in FY2014 of $25,000 or more included:

- $276,801 County Highway Fund
- $217,947 Jo Daviess County Transit Fund
- $191,772 IMRF Fund
- $173,000 Federal Aid Matching fund
- $33,762 ETSB/911 Fund
- $30,977 GIS Automation Fund
- $28,000 Recorder Automation Fund

Special Funds projecting an expenditure ***decrease*** in FY2014 of $25,000 or more included:

- $760,000 County Aid to Bridges Fund
- $660,000 DeBruce Grain Escrow Fund (This fund will be rescinded and closed effective 11/30/2013)
- $401,600 Emergency Services Communication Fund
- $162,900 Public Health Fund
- $156,954 Contingency Fund
- $111,000 Public Health Capital Investment Fund
- $84,406 General Capital Equipment Replacement Fund
- $28,102 JDC Natural Hazard Mitigation Fund

Jo Daviess County
Special Fund Revenues as projected
FY2014 - $10,957,172
11/19/2013



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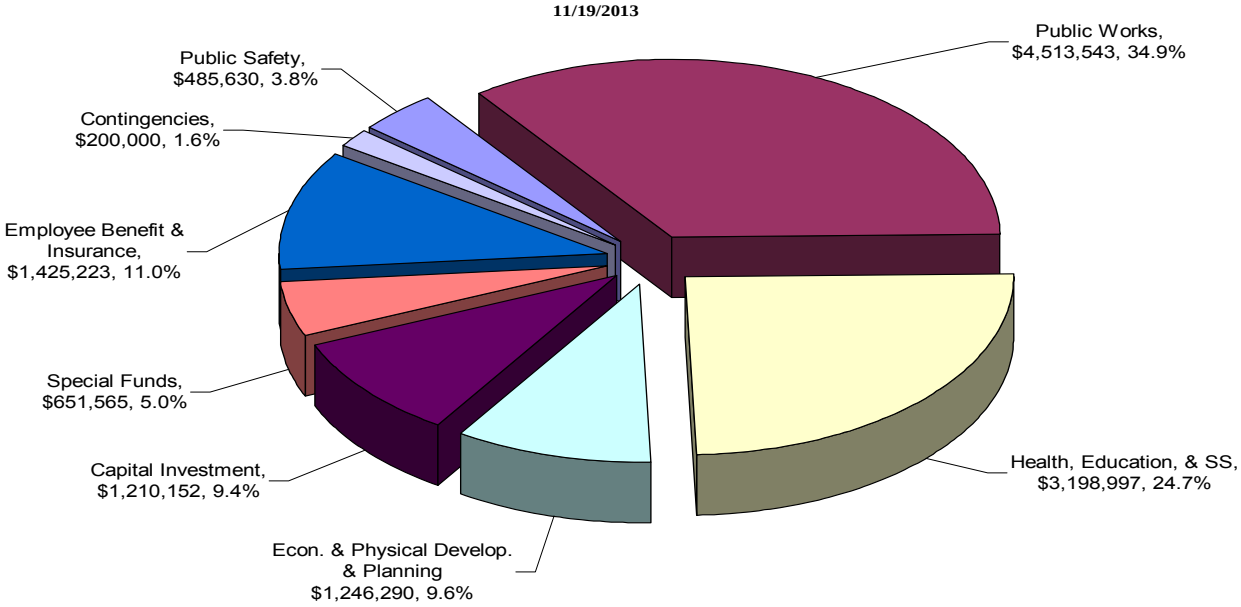
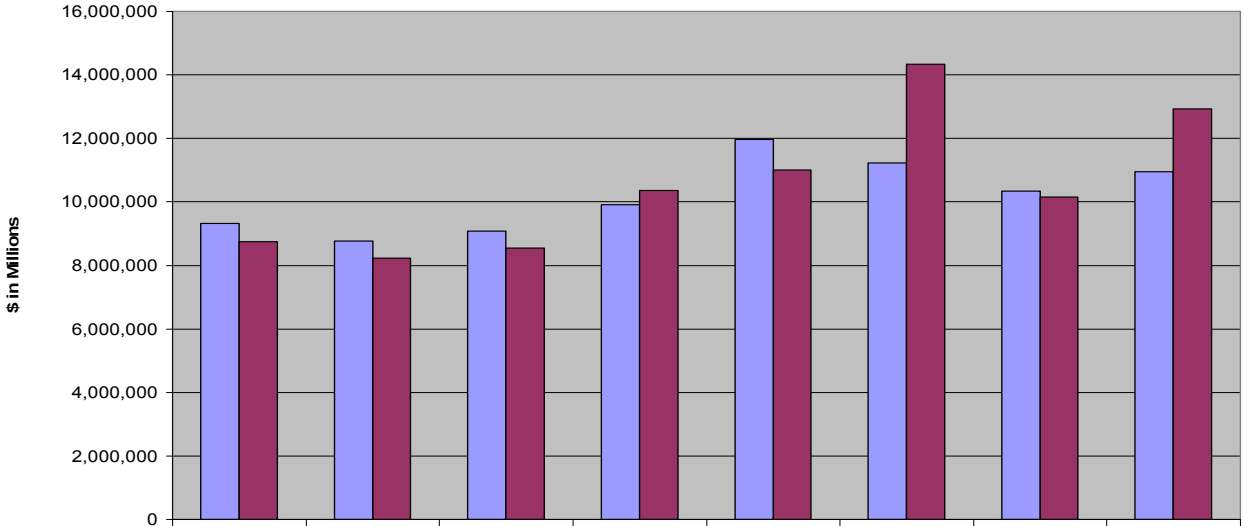
Jo Daviess County
Special Fund Expenditures as projected
FY2014 - $12,931,400

11/19/2013



SPECIAL FUNDS
Revenues and Expenditures
FY2008 - FY2014



	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget .	FY2013 Est. Actual	FY2014 Budget
Revenues	9,328,242	8,776,318	9,080,242	9,923,565	11,967,307	11,228,793	10,331,079	10,957,172
Expenditures	8,744,281	8,240,082	8,541,548	10,366,896	11,014,398	14,334,158	10,162,793	12,931,400

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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.

Operational Fund Revenue

FY2014 revenue for the **seven (7)** Jo Daviess County operational funds is projected to be $11,741,752; this is an **increase of $73,556 or 0.6%** over the FY2013 budget amount of $11,668,196 (see table below).

Fund	FY13 Budget	FY14 Budget	$ Change	% Change
General Fund	6,935,972	6,954,733	18,761	0.3%
Highway	1,370,975	1,505,182	134,207	9.8%
Motor Fuel Tax	669,000	578,000	(91,000)	-13.6%
Public Health	751,760	732,293	(19,467)	-2.6%
Home Health	646,530	646,340	(190)	-0.0%
Tourism Promotion	1,104,683	1,118,773	14,090	1.3%
GIS Automation	189,276	206,431	17,155	9.1%
Total	**11,668,196**	**11,741,752**	**73,556**	**0.6%**

Four of seven operational funds are projecting an increase in revenue for FY2014 (County Highway Fund 9.8%, GIS Automation Fund 9.1%, Tourism Promotion Fund 1.3%, and General Corporate Fund 0.3%). The County Highway Fund is indicating that revenue increases from property taxes, interfund transfers, and an estimated $90,000 increase in County 1% sales tax revenue, this is a result of a redistribution of the County 1% sales tax, from a 50/50 split to a 75/25 split, with the General Corporate Fund. The GIS Automation Fund is indicating that revenue associated with GIS Automation fees and website subscription fees will increase in FY2014 over prior year budget amounts. The Tourism Promotion Fund is indicating a revenue increase of approximately $42,000 from hotel/motel tax over the prior year budget amount; this revenue increase is partially offset by projected decreases in revenue from events ($13,000), Illinois Marketing Partnership grant ($6,526), promotional sales ($5,000), and private sector revenue ($5,000).

Three of seven operational funds are projecting revenue decreases in FY2014. The Public Health Fund is indicating a decrease in grant revenue including the Immunization federal grant ($15,000) and Cancer Coalition grant ($8,000), also a decrease in interfund transfers from the Bio-Terrorism Fund ($15,000); Home Health Care is indicating a small revenue decrease of $190 and this is primarily due to decreases in interest revenue ($2,190) and Public Aid reimbursement ($8,000), revenue increases are anticipated from Medicaid reimbursements ($5,000) and from the Dept. of Veteran Affairs ($5,000); the Motor Fuel Tax Fund is indicating a decrease in Motor Fuel Tax Allotments ($90,000).

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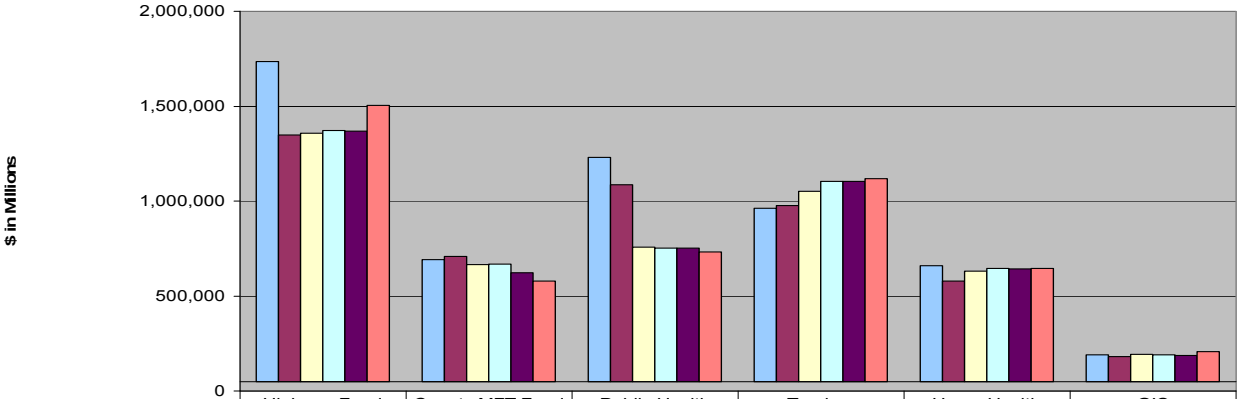
SPECIAL FUND OPERATING FUNDS
REVENUE (FY2010-FY2014)
Includes six (6) Special Funds - Highway Fund, Public Health Fund, County MFT Fund, Home Health Care Fund, Tourism Promotion Fund, GIS Fund (Does not include General Fund)



	Highway Fund	County MFT Fund	Public Health	Tourism	Home Health	GIS
FY2010 Actual	1,733,988	691,820	1,231,459	963,124	659,617	188,989
FY2011 Actual	1,349,672	708,461	1,087,606	977,971	579,805	182,168
FY2012 Actual	1,357,195	666,263	758,580	1,052,773	632,257	192,816
FY2013 Budget	1,370,975	669,000	751,760	1,104,683	646,530	189,276
FY2013 Est. Actual	1,369,543	622,000	753,275	1,102,483	641,530	188,097
FY2014 Budget	1,505,182	578,000	732,293	1,118,773	646,340	206,431

Operational Fund Expenditures

FY2014 expense estimates for the **seven (7)** Jo Daviess County operational funds of $12,742,809 are projected to **increase $218,441, or 1.7%** from the FY2013 budget amount of $12,524,368. Six operational fund budgets are projecting an expenditure increase in FY2014 (GIS Automation Fund 17.6%, Highway Fund 17.4%, Home Health Care Fund 2.0%,Tourism Promotion 1.4%, General Corporate Fund 0.6%, and Motor Fuel Tax Fund 0.01%). One operational fund is projecting an expenditure decrease in FY2014 (Public Health Fund 17.2%). Significant expense increases within the funds include: GIS Automation (interfund transfer for orthophotography reserve), Highway Fund (maintenance supplies, fuel, buildings and personnel costs), Home Health (interfund transfer to HHC Capital Equipment Fund), Tourism Promotion (personnel costs and contractual services), General Corporate (personnel costs), and Motor Fuel (personnel costs). The Public Health Fund indicates decreases in personnel costs, travel expenses, contractual services, intergovernmental agreements and interfund transfers.

EXPENSE – OPERATIONAL FUNDS				
Fund	**FY13 Budget**	**FY14 Round 1 Budget Estimate**	**$ Change**	**% Change**
General Fund	7,350,174	7,394,801	$44,627	0.6%
Highway	1,593,481	1,870,282	$276,801	17.4%
Motor Fuel Tax	709,527	710,261	734	0.01%
Public Health	947,900	785,000	(162,900)	-17.2%
Home Health	646,200	659,200	13,000	2.0%
Tourism Promotion	1,100,844	1,116,046	15,202	1.4%
GIS	176,242	207,219	30,977	17.6%
Total	**12,524,368**	**12,742,809**	**218,441**	**1.7%**

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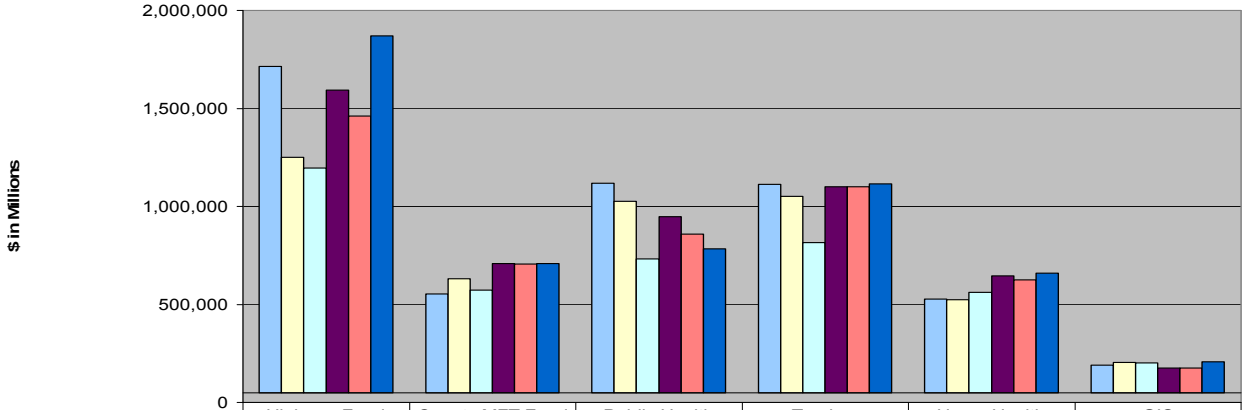
SPECIAL FUND OPERATING BUDGETS EXPENDITURES (FY2010-FY2014)

Includes six (6) Special Funds - Highway Fund, Public Health Fund, County MFT Fund, Home Health Care Fund, Tourism Promotion Fund, GIS Fund (Does not include General Fund)

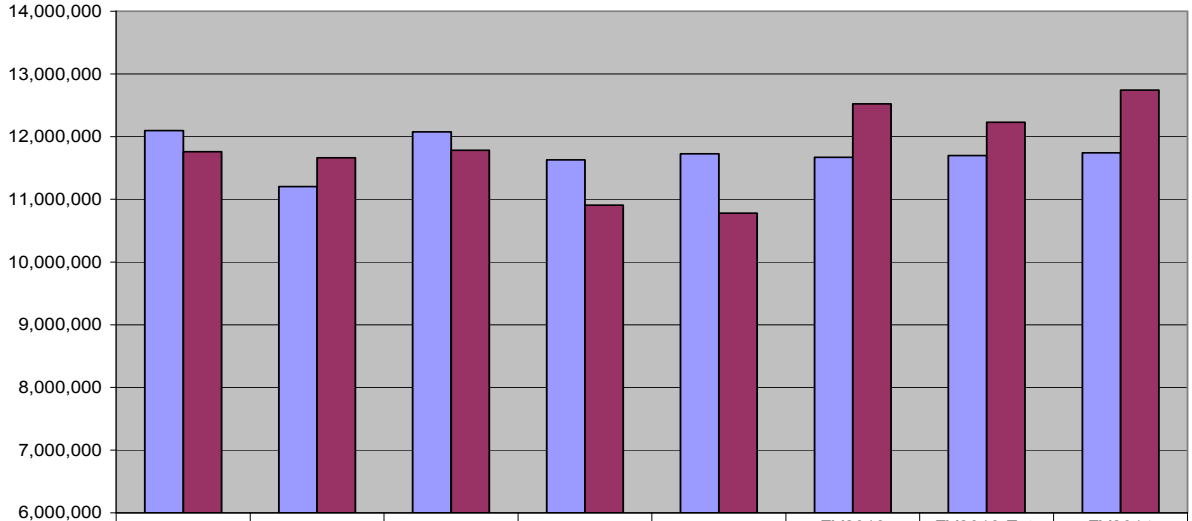


	Highway Fund	County MFT Fund	Public Health	Tourism	Home Health	GIS
FY2010 Actual	1,715,561	552,675	1,116,793	1,112,664	525,992	190,745
FY2011 Actual	1,249,770	631,420	1,026,334	1,052,388	523,486	205,640
FY2012 Actual	1,194,986	574,837	732,836	816,560	561,458	201,554
FY2013 Budget	1,593,481	709,527	947,900	1,100,844	646,200	176,242
FY2013 Est. Actual	1,462,158	706,798	859,850	1,100,744	624,200	175,442
FY2014 Budget	1,870,282	710,261	785,000	1,116,046	659,200	207,219

ALL OPERATING FUNDS REVENUES and EXPENDITURES FY2008 - FY2014

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

11/19/2013



	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget .	FY2013 Est. Actual	FY2014 Budget
Revenues	12,095,924	11,203,778	12,076,476	11,630,714	11,727,561	11,668,196	11,699,257	11,741,752
Expenditures	11,758,552	11,663,071	11,781,671	10,907,003	10,779,509	12,524,368	12,228,456	12,742,809

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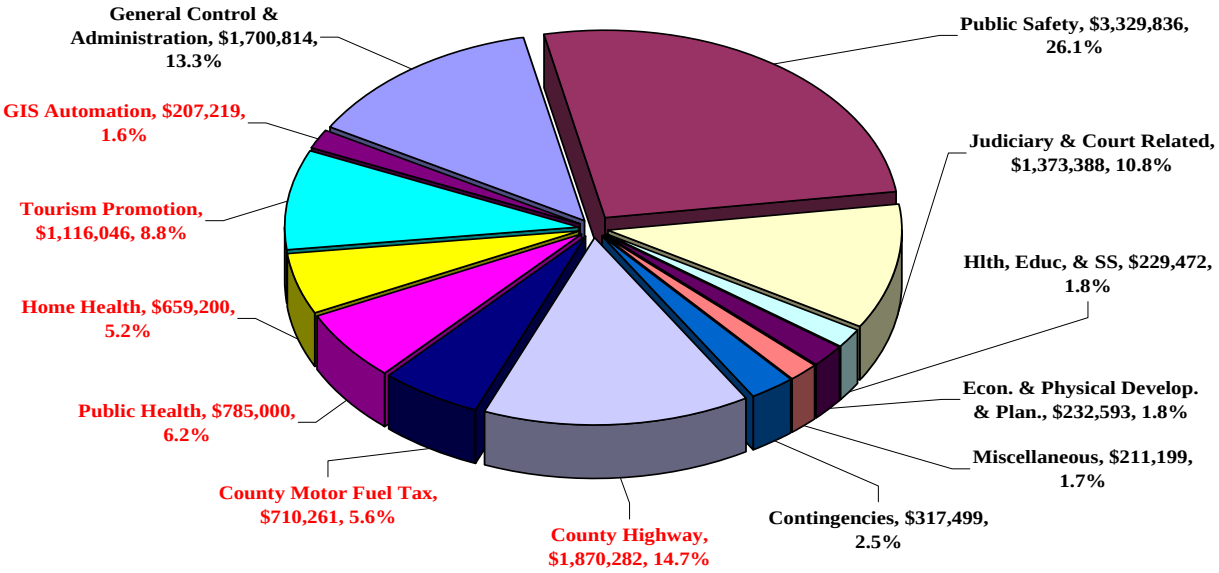
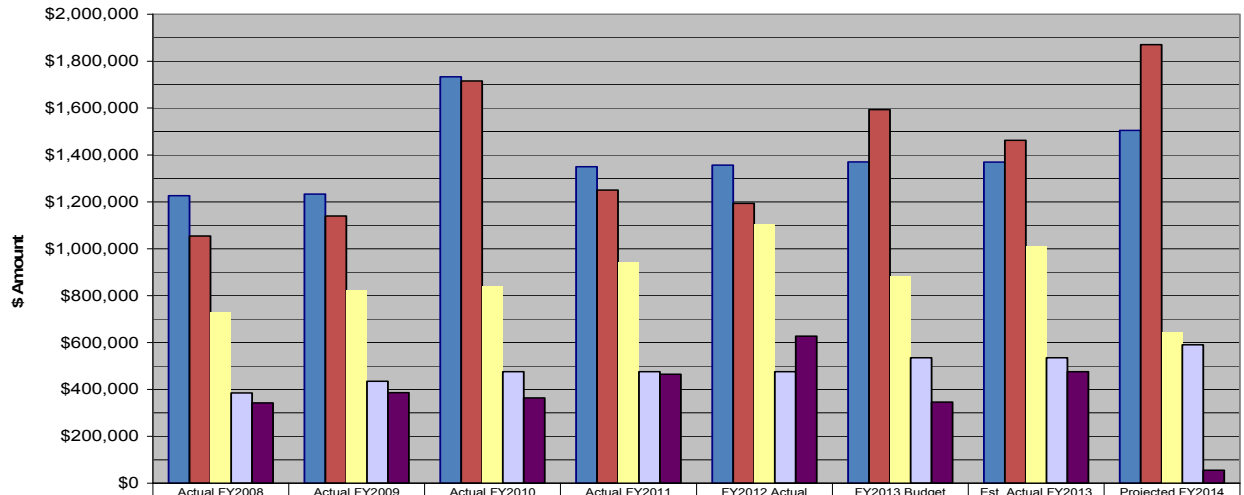
Jo Daviess County
FY2014 BUDGET - All Operating Fund Expenditures - $12,742,809
(Includes GF and operational special funds including MFT fund)



County Highway Fund
Revenues, Expenditures, Fund Balance,
Minimum Year End and Unassigned Fund Balance
FY2008 - FY2014



	Actual FY2008	Actual FY2009	Actual FY2010	Actual FY2011	FY2012 Actual	FY2013 Budget	Est. Actual FY2013	Projected FY2014
Revenues	$1,226,670	$1,233,316	$1,733,988	$1,349,672	$1,357,195	$1,370,975	$1,369,543	$1,505,182
Expenditures	$1,054,692	$1,139,332	$1,715,561	$1,249,770	$1,193,866	$1,593,481	$1,462,158	$1,870,282
Fund Balance	$727,700	$821,684	$840,111	$940,012	$1,103,342	$880,836	$1,010,726	$645,626
Minimum YE Fund Bal	$385,000	$435,000	$476,000	$476,000	$476,000	$535,000	$535,000	$590,000
Unassigned Fund Bal	$342,700	$386,684	$364,111	$464,012	$627,342	$345,836	$475,726	$55,626

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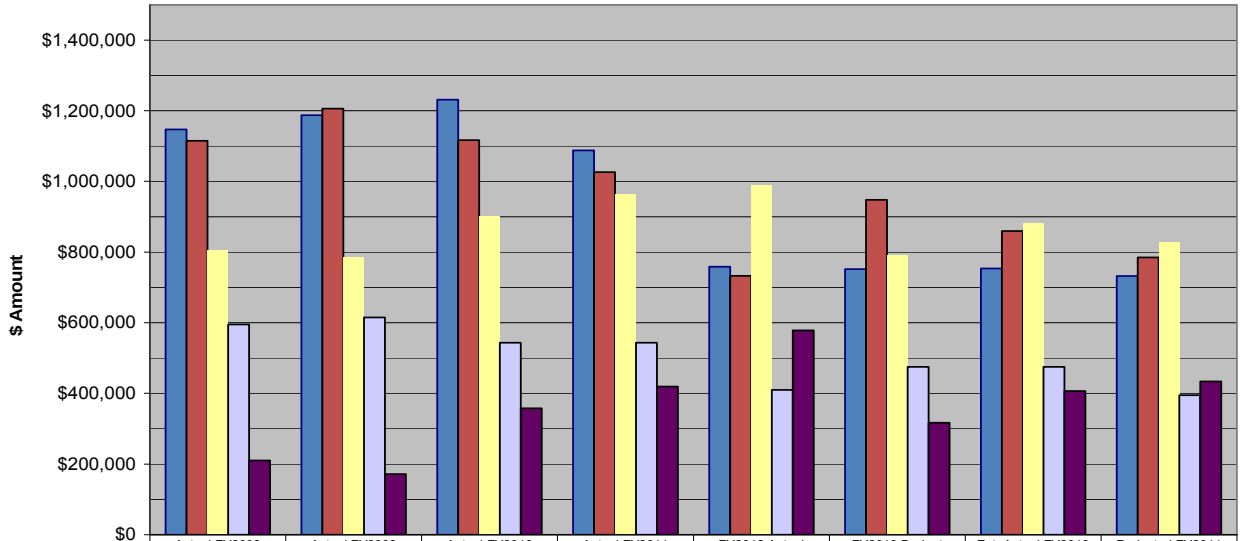
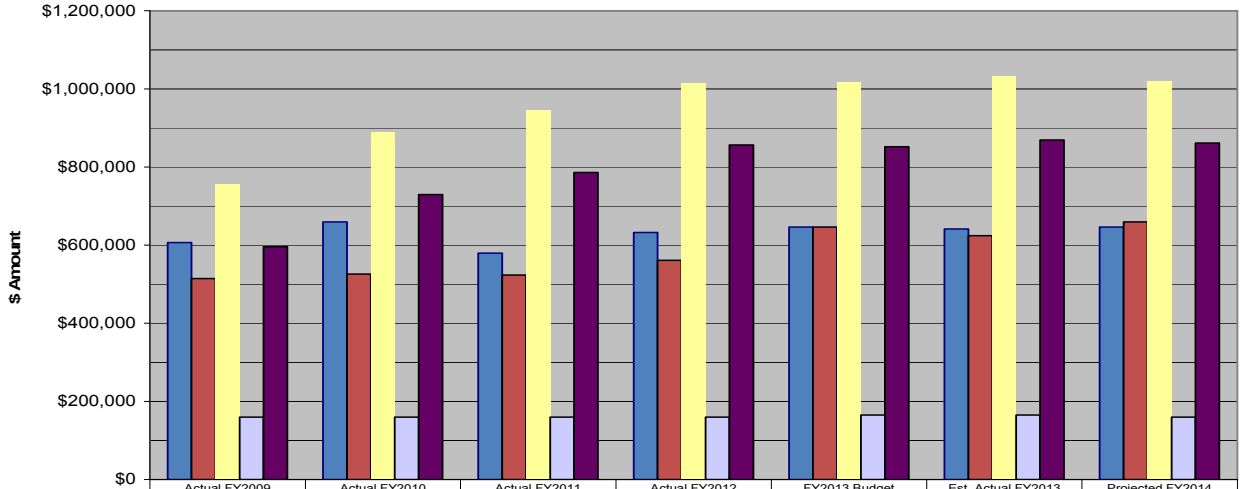
Public Health Fund
Revenues, Expenditures, Fund Balance,
Minimum Year End and Unassigned Fund Balance
FY2008 - FY2014



	Actual FY2008	Actual FY2009	Actual FY2010	Actual FY2011	FY2012 Actual	FY2013 Budget	Est. Actual FY2013	Projected FY2014
Revenues	$1,147,107	$1,187,618	$1,231,459	$1,087,606	$758,580	$751,760	$753,275	$732,293
Expenditures	$1,114,738	$1,205,805	$1,116,793	$1,026,334	$732,836	$947,900	$859,850	$785,000
Fund Balance	$804,766	$786,579	$901,245	$962,517	$988,261	$792,121	$881,687	$828,980
Minimum YE Fund Bal	$595,000	$615,000	$543,000	$543,000	$410,000	$475,000	$475,000	$395,000
Unassigned Fund Bal	$209,766	$171,579	$358,245	$419,517	$578,261	$317,121	$406,687	$433,980

Home Health Care Fund
Revenues, Expenditures, Fund Balance,
Minimum Year End and Unassigned Fund Balance
FY2009 - FY2014



	Actual FY2009	Actual FY2010	Actual FY2011	Actual FY2012	FY2013 Budget	Est. Actual FY2013	Projected FY2014
Revenues	$606,624	$659,617	$579,805	$632,257	$646,530	$641,530	$646,340
Expenditures	$514,439	$525,992	$523,486	$561,458	$646,200	$624,200	$659,200
Fund Balance	$755,899	$889,524	$945,844	$1,016,643	$1,016,973	$1,033,972	$1,021,112
Minimum YE Fund Bal	$160,000	$160,000	$160,000	$160,000	$165,000	$165,000	$160,000
Unassigned Fund Bal	$595,899	$729,524	$785,844	$856,643	$851,973	$868,972	$861,112

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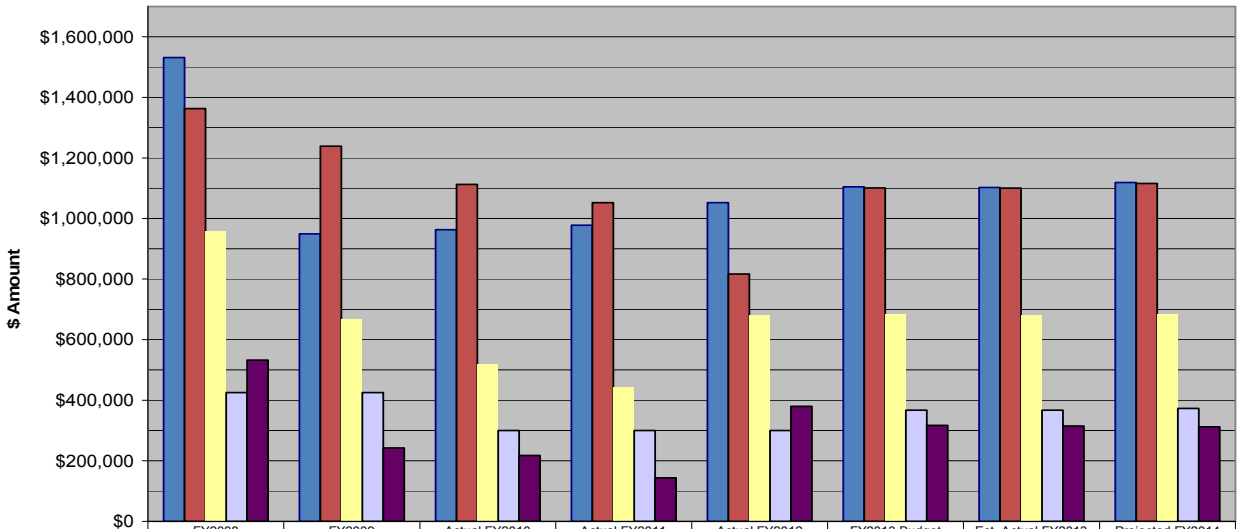
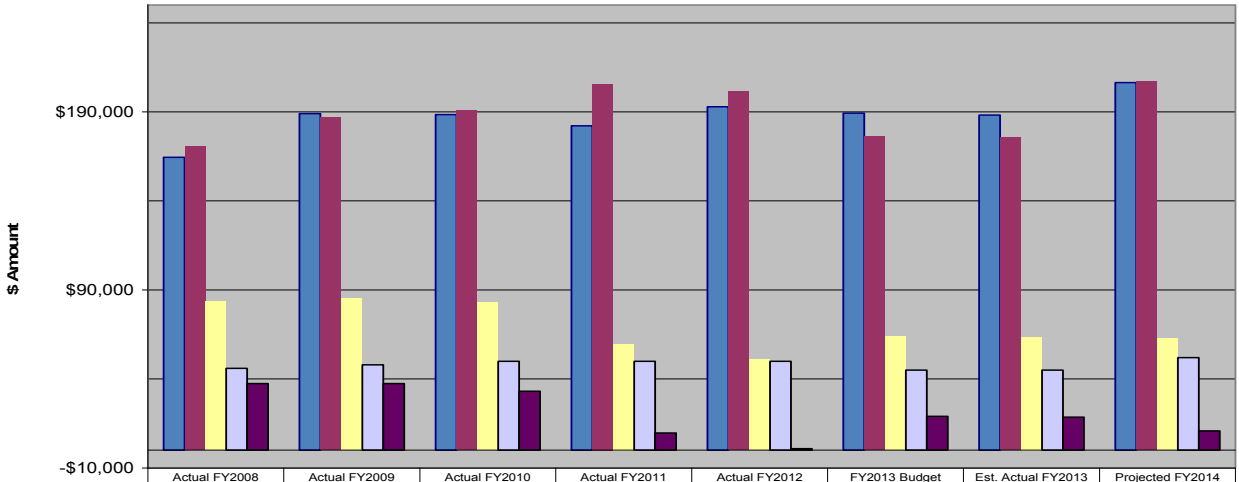
Tourism Promotion Fund
Revenues, Expenditures, Fund Balance,
Minimum Year End and Unassigned Fund Balance
FY2008 - FY2014



	FY2008	FY2009	Actual FY2010	Actual FY2011	Actual FY2012	FY2013 Budget	Est. Actual FY2013	Projected FY2014
Revenues	$1,531,420	$949,181	$963,124	$977,971	$1,052,773	$1,104,683	$1,102,483	$1,118,773
Expenditures	$1,363,591	$1,238,850	$1,112,664	$1,052,388	$816,560	$1,100,844	$1,100,744	$1,115,414
Fund Balance	$957,167	$667,497	$517,957	$443,540	$679,753	$683,592	$681,491	$684,850
Minimum YE Fund Bal	$425,000	$425,000	$300,000	$300,000	$300,000	$367,000	$367,000	$373,000
Unassigned Fund Bal	$532,167	$242,497	$217,957	$143,540	$379,753	$316,592	$314,491	$311,850

GIS Automation Fund
Revenues, Expenditures, Fund Balance,
Minimum Year End and Unassigned Fund Balance
FY2008 - FY2014



	Actual FY2008	Actual FY2009	Actual FY2010	Actual FY2011	Actual FY2012	FY2013 Budget	Est. Actual FY2013	Projected FY2014
Revenues	$164,491	$188,989	$188,450	$182,168	$192,816	$189,276	$188,097	$206,431
Expenditures	$170,758	$186,995	$190,745	$205,640	$201,554	$176,242	$175,442	$207,219
Fund Balance	$83,422	$85,416	$83,121	$59,649	$50,911	$63,945	$63,566	$62,778
Minimum YE Fund Bal	$46,000	$48,000	$50,000	$50,000	$50,000	$45,000	$45,000	$52,000
Unassigned Fund Bal	$37,422	$37,416	$33,121	$9,649	$911	$18,945	$18,566	$10,778

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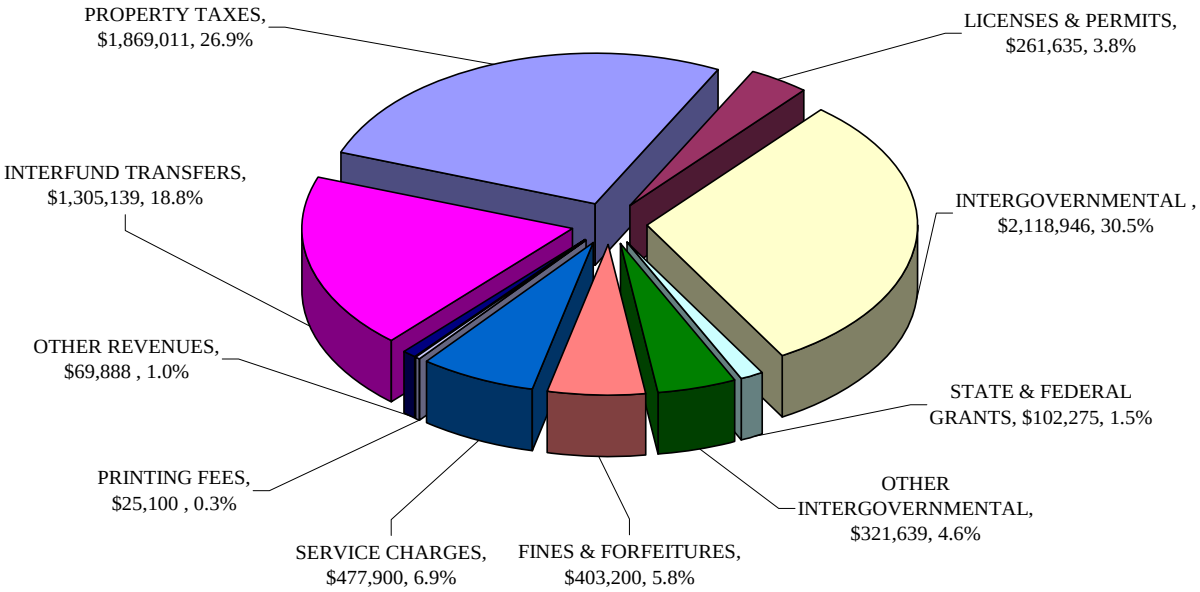
Summary FY2014 General Corporate Fund Revenue Estimates

General Fund revenue consists of eleven (11) revenue categories and a total of one hundred and two (102) individual revenue line items. Twenty four (24) revenue line items indicate an increase, twenty three (23) indicate a decrease, and fifty five (55) indicate no change from prior year budget estimates.

FY2014 General Fund (GF) revenue is projected to be $6,954,733; this is an increase of $18,761 or 0.3% more than the FY2013 revenue budget amount of $6,935,972. Total **available GF revenue** (total revenue less estimated federal/state grants and state revenue stamps) is estimated to increase $11,489 or 0.2%. Total **core GF revenue** (total revenue less estimated federal/state grants, state revenue stamps and inter-fund transfers) is estimated to increase $25,852 or 0.5%.

GF Revenue	FY13 Budget	FY14 Budget	$ Change	% Change
Total Revenue	$6,935,972	$6,954,733	$18,761	0.3%
Total Available Revenue	$6,724,969	$6,736,458	$11,489	0.2%
Total Core Revenue	$5,405,467	$5,431,319	$25,852	0.5%

Estimated FY2014
General Fund Revenue
$6,954,733
11/19/2013



Revenue Increase – FY2014 revenue increases are anticipated to occur (compared to FY2013 budget) in six (6) categories: Intergovernmental $59,805, Property Taxes $47,915, Federal Grants $3,272, Other Revenues $4,354, Printing Fees $1,500 and Service Charges $375. Significant line item revenue ***increases*** ($5,000 or

more) are projected for:

- $100,965 State Income Tax
- $47,915 Property Tax
- $46,365 Corporate Personnel Property Replacement Tax
- $22,055 IMRF interfund transfer
- $12,800 Local Use Tax
- $10,000 Penalties on Tax Collection
- $8,875 Federal Control Land Lease
- $8,820 Interfund transfer from Transit Fund (PCOM)

Revenue Decrease – FY2014 revenue decreases are anticipated to occur (compared to FY2013 budget) in four (4) categories: Fines & Forfeitures ($63,000), Inter-Fund Transfers ($14,363), Other Intergovernmental ($14,127) and Licenses & Permits ($6,970). Significant line item revenue ***decreases*** ($5,000 or more) are projected for:

- $103,308 County (1%) Sales Tax ($89,692 of this decrease is due to FY2014 redistribution formula)
- $70,000 Court Costs, Fines & Fees
- $38,870 Interfund transfer from ETSB/911 Fund
- $10,000 Election Reimbursement
- $10,000 Interfund transfer from Rabies Fund
- $6,600 Building Permits
- $5,734 ESDA Salary Reimbursement
- $5,673 Holiday Patrol Grant

FY2013 Estimated Actual Revenue and Expenditures

Actual FY2013 General Fund expenditures are estimated at $7,299,264; this amount is $50,910 or 0.7% under the budget amount of $7,350,174. Actual FY2013 revenue is estimated at $7,022,329, this amount is $86,357 or 1.2% more than FY2013 budget amount of $7,022,329. As of 11/19/13 the FY2013 General Fund budget deficit in the amount of $276,935. This amount is $137,267 better than the adopted budget deficit of $414,202. The FY2013 year end General Corporate Fund equity fund balance is estimated to be $2,894,811.

FY2013 estimated actual revenue is projected to be $7,022,329; this amount **represents an increase of $86,357 or 1.2% more** than the budget amount of $6,935,972.

Revenue categories anticipated to exceed budget in FY2013 include:

- $148,492 Intergovernmental
- $23,769 Other Revenues
- $12,376 Federal Grants
- $8,880 Service Charges
- $1,329 Printing Fees

Revenue shortfalls are anticipated to occur in FY2013 in the following categories:

- ($60,304) Fines & Forfeitures
- ($23,587) Interfund Transfers
- ($20,527) Other Intergovernmental
- ($2,338) Licenses & Permits
- ($1,733) Property Taxes – (this decrease is due to PTELL limitation)

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FY2014 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. After peaking in FY2008 at $5,120,349, core revenue for both FY2009 ($4,772,824) and FY2010 ($4,825,193) actually fell below the FY2005 amount of $4,863,594; FY2012 core revenue was more than anticipated ($5,601,729), some of this increase can be contributed to the State catching up with salary reimbursements and two large one time building permit fees. Actual FY2013 core revenue is estimated at $5,499,035, this amount is $378,686 or 7.4% above the 2008 total. FY2014 core revenue is projected to be $5,431,319; this amount is $67,716 or 1.2% less than the FY2013 estimated actual amount and $310,970 or 6.1% more than the FY2008 actual amount of $5,120,349.

Certain revenue line items such as sales tax, building permits, property transfers, and investment income all experienced significant decreases due to the great recession. The largest General Fund revenue category, intergovernmental revenue (income tax, sales tax, corporate personal property replacement tax, and local use tax) dropped off sharply in FY2009, decreasing a combined 16.6%. This category did increase some each year beginning in FY2011. For the first time in five years the estimated actual FY2013 intergovernmental revenue of $2,207,633 is projected to surpass the FY2008 total of $2,151,013 by $56,620 or 2.6%. Estimated intergovernmental revenue total for FY2014 is projected to decline to $2,118,946. A majority of this decrease ($89,692) is due to the redistribution of the County (1%) sales tax between the General Corporate Fund and the Highway Fund. The fines and forfeitures category is estimated to decrease 24% in FY2013 after decreasing 5.7% in FY2012; revenue from this category is projected to stabilize in FY2014.

General Fund Revenue Category	FY2012 Actual Revenue	FY2013 Budget Revenue	FY2013 Est. Act. Revenue	FY2014 Budget Revenue	$ Change FY13-FY14	% Change
PROPERTY TAXES	$1,709,567	$1,821,096	$1,819,363	$1,869,011	$47,915	2.6%%
LICENSES & PERMITS	357,230	268,605	266,267	261,635	(6,970)	-2.6%%
INTERGOVERNMENTAL	2,130,850	2,059,141	2,207,633	2,118,946	59,805	2..9%
STATE GRANTS	0	0	0	0	0	0.0%
FEDERAL GRANTS	125,673	99,003	111,379	102,275	3,272	3.3%
O. INTERGOVERNMENTAL	386,708	335,766	315,239	321,639	(14,127)	-4.2%
FINES & FORFEITURES	527,652	466,200	405,896	403,200	(63,000)	-13.5%
SERVICE CHARGES	470,041	477,525	486,405	477,900	375	0.1%
PRINTING FEES	29,354	23,600	24,929	25,100	1,500	6.4%
OTHER REVENUES	90,023	65,534	89,303	69,888	4,354	6.6%
INTERFUND TRANSFERS	1,240,579	1,319,502	1,295,915	1,305,139	(14,363)	-1.1%
TOTAL GF REVENUE	***$7,067,677***	***$6,935,972***	***$7,022,329***	***$6,954,733***	***$18,761***	***0.3%***
TOTAL CORE REVENUE	***$5,601,729***	***$5,405,467***	***$5,499,035***	***$5,431,319***	***$25,852***	***0.5%***

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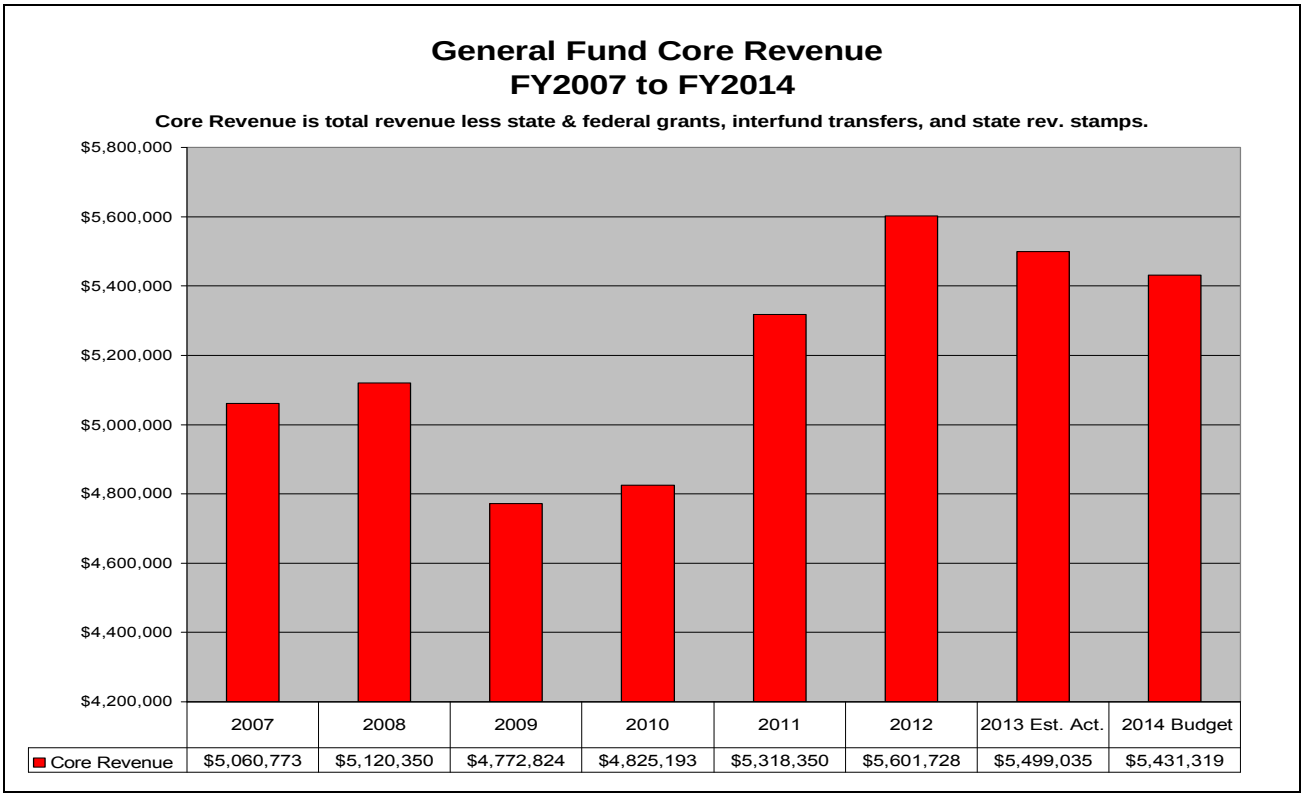
The chart below compares FY2008 actual revenue; FY2013 estimated actual revenue and FY2014 projected revenue. Please note state and federal grant revenue associated with the JDC Transit was moved to a special fund effective with the FY2011 budget year.

General Fund Revenue Category	Actual Revenue FY2008	Estimated Actual Rev FY2013	Projected Revenue FY2014	$ Change FY2008 to FY2014	% Change
PROPERTY TAXES	1,449,875	1,819,363	1,869,011	419,136	28.9%
LICENSES & PERMITS	186,938	266,267	261,635	74,697	40.0%
INTERGOVERNMENTAL	2,151,013	2,207,633	2,118,946	(32,067)	-1.5%
STATE GRANTS	280,091	0	0	(280,091)	-100.%
FEDERAL GRANTS	340,386	111,379	102,275	238,111	-70.0%
OTHER INTERGOVERNMENTAL	300,560	315,239	321,639	21,079	7.0%
FINES & FORFEITURES	466,839	405,896	403,200	(63,639)	-13.6%
SERVICE CHARGES	422,081	486,405	477,900	55,819	13.2%
PRINTING FEES	28,246	24,929	25,100	(3,146)	11.1%
OTHER REVENUES	114,798	89,303	69,888	(44,910)	-39.1%
INTERFUND TRANSFERS	995,373	1,295,915	1,305,139	309,766	31.1%
TOTAL GF REVENUE	***$6,736,199***	***$7,022,329***	***$6,954,733***	***$218,534***	***3.2%***
TOTAL CORE REVENUE	***$5,120,349***	***$5,499,035***	***$5,431,319***	***$310,970***	***6.1%***



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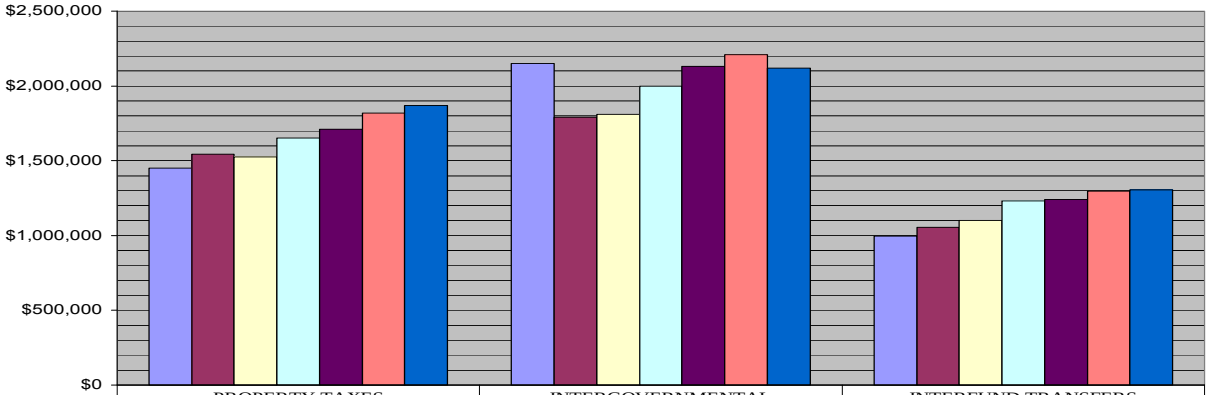
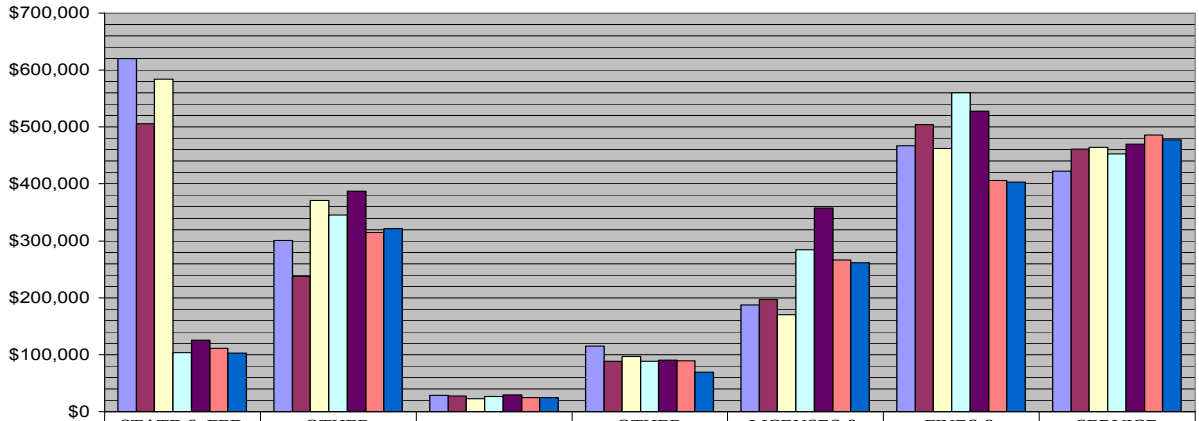
Jo Daviess County
General Fund Revenue by Category
Actual FY2008-FY2012, Estimates FY2013 & FY2014



	PROPERTY TAXES	INTERGOVERNMENTAL	INTERFUND TRANSFERS
2008	$1,449,875	$2,151,013	$995,373
2009	$1,542,714	$1,792,621	$1,053,779
2010	$1,525,843	$1,809,701	$1,101,013
2011	$1,651,994	$2,000,195	$1,232,430
2012	$1,709,567	$2,130,850	$1,240,579
2013 Est. Actual	$1,819,363	$2,207,633	$1,295,915
2014 Budget	$1,869,011	$2,118,946	$1,305,139

Jo Daviess County
General Fund Revenue by Category
Actual FY2008-FY2012, Estimates FY2013 & FY2014



	STATE & FED GRANTS	OTHER INTERGOV	PRINTING FEES	OTHER REVENUES	LICENSES & PERMITS	FINES & FORFEITURES	SERVICE CHARGES
2008	$620,477	$300,560	$28,246	$114,798	$186,938	$466,839	$422,081
2009	$506,147	$237,648	$27,204	$88,376	$197,096	$504,043	$460,844
2010	$584,322	$370,490	$23,235	$97,109	$170,183	$461,883	$463,700
2011	$103,583	$344,923	$26,672	$88,182	$284,788	$559,769	$452,493
2012	$125,673	$386,708	$29,354	$90,023	$357,230	$527,652	$470,041
2013 Est. Actual	$111,379	$315,239	$24,929	$89,303	$266,267	$405,896	$486,405
2014 Budget	$102,275	$321,639	$25,100	$69,888	$261,635	$403,200	$477,900

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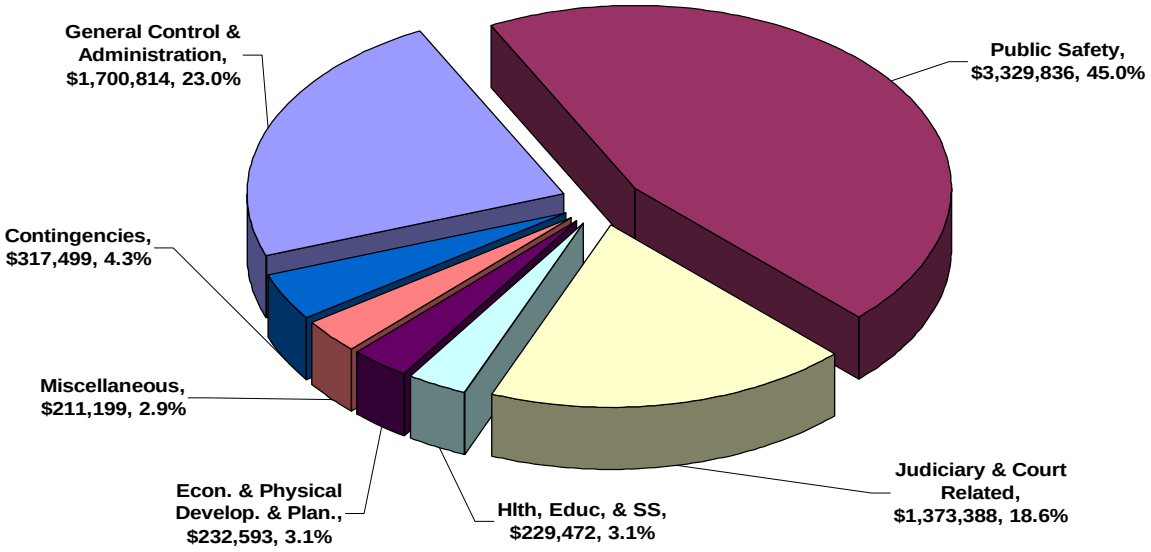
Summary of FY2014 General Fund Expense Estimates

Total General Fund target expense estimates for FY2014 are projected at $7,394,801; this is an increase of $44,627 or 0.6% more than the final approved FY2013 General Fund expense budget amount of $7,350,174 and is an increase of $417,619 or 6.0% more than the final approved FY2012 General Fund expense budget amount of $6,977,182. See table below.

Budget Year	FY2012	FY2013	FY2014	$ Change FY13-FY14	% Change FY13-FY14
General Fund Expense Budget	$6,977,182	$7,350,174	$7,394,801	$44,627	0.6%

The three largest projected FY2013 General Fund expense categories are: Public Safety $3,329,836(45%), General Control & Administration $1,700,814 (23%) and Judiciary & Court Related $1,373,388(18.6%).

Jo Daviess County
FY2014 Projected General Fund Expenditures
$7,394,801



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Five (5) General Fund expense categories are projected to increase in FY2014 and two categories are projected to decrease. The amount of increase or decrease is dependent on how target guidelines affected individual budgets within a category. The largest category increase is $100,047 to General Control & Administration; this is primarily due to a $54,863 increase in the Elections budget. Other category increases are projected for Public Safety $78,497, Miscellaneous $11,300, Judiciary & Court Related $10,061, and Economic and Physical Development & Planning $9,400. Two category decreases are projected; Health, Education, & Social Services ($4,048) and Contingencies ($160,629). Scheduled transfers from line items in Contingency category include a $125,534 interfund transfer to the Emergency Services Communication Fund of which $117,200 is designated for 2014 debt service payments associated with the radio communication

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system installment contract and a $191,965 interfund transfer to the General Capital Equipment Fund for the NG911 phone system and the RMS/CAD/JMS software project.

GF Expenditures by Budget Category	Budget FY2012	Budget FY2013	Estimated FY2014	$ Change FY13-FY14	Percent Change
General Control & Administration	$1,597,408	$1,600,767	$1,700,814	$100,047	6.2%
Miscellaneous	183,049	199,899	211,199	11,300	5.7%
Public Safety	3,153,567	3,251,339	3,329,836	78,497	2.4%
Judiciary & Court Related	1,311,150	1,363,327	1,373,388	10,061	0.7%
Health, Education & Social Services	226,633	233,520	229,472	(4,048)	-1.7%
Econ. & Physical Dev. & Planning	219,021	223,193	232,593	9,400	4.2%
Contingencies	286,355	478,178	317,499	(160,629)	-33.6%
TOTAL EXPENDITURES	**$6,977,182**	**$7,350,174**	**$7,394,801**	**$44,627**	**0.6%**

Summary of FY2014 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 FY2014 budget process.

- ✓ $15,575 decrease – three initial target amounts were decreased a total of $15,575 from final FY2013 targets for *non-recurring* operational expenses (Supervisor of Assessments budget $4,329 for additional staffing assistance associated with Devnet; Information & Communications budget $7,000 for software and firewall training; Sheriff's budget $4,246 for Glock pistols).

- ✓ $352,594 decrease – non-recurring interfund transfers include: $25,000 interfund transfer to General Capital Investment Fund for Courthouse exterior repair; $120,640 interfund transfer to Gen. Capital Equipment Replacement Fund ($50,000 phone system, $23,600 KACE Appliances, $10,040 2 CAMA laptops $30,000 UPS, $7,000 Keyscan system); $206,954 interfund transfer to the Contingency Fund, $117,200 of this amount was subsequently transferred to the Emergency Service Communication Fund for a future debt service payment.

- ✓ $8,334 increase – 8/06/13 Interfund Transfer to Emergency Services Communication Fund - operational savings associated with new radio communication system- reapproved same amount as FY2013.

- ✓ $117,200 increase – 8/06/13 Interfund Transfer - debt service payment to Emergency Services Communication – reapproved, same amount as FY2013.

- ✓ $22.82 increase – 8/06/13 Supervisor of Assessments target - increased for mandatory expense increase (Marshall Swift Commercial)

- ✓ $5,000 increase – 8/06/13 Miscellaneous target - increased for mandatory GASB 54 study

- ✓ $1,500 increase – 8/06/13 Communications target increased for mandatory increase in Comelec Services maintenance agreement for radio communication system.

- ✓ $1,302.96 increase – 8/06/13 Increased targets for Departments without a special fund for Microsoft

Exchange Server License upgrades, a mandatory expense (County Administrator $162.87, Animal Control $108.58, Assessment Office $325.74, Building & Zoning $217.16, County Board $162.87, Courts (Judges $162.87 and Public Defender $54.29), and IT $108.58).

- ✓ $1,866.40 increase – 8/06/13 Increased targets for Departments without a special fund for SQL Server software license upgrade (Assessment Office $1,025.28, Building & Zoning $661.12)

- ✓ $3,000 decrease – 8/06/13 County Clerk/Recorder target – decreased to offset portion of Recorder fee which per statute now goes to Recorder Automation Fund.

- ✓ $47.08 increase – 8/06/13 County Clerk/Recorder target - increased for mandatory expense -CIVIC maintenance agreement

- ✓ $205 increase – 8/19/13 Probation target - increased for necessary expense- compensation schedule increase ($172 salary, $20 IMRF, $11 Social Security, $2 Medicare)

- ✓ $2,860 increase – 8/27/13 Building & Zoning target increased for mandatory addressing expenses (Line 601-$260, 605-$100, 701-$2,500)

- ✓ $6,300 increase – 8/27/13 Miscellaneous target – increased $4,000 for expense side of State revenue stamps and $2,300 for expense side of fingerprinting fees to the Illinois State Police.

- ✓ $5,990 increase - 8/29/13 County Clerk/Recorder target -increased for mandatory PCOM 35 to 40 hr. week ($5,023-Regular Wages, $311-Social Security, $73-Medicare, and $583-IMRF)

- ✓ $911 increase – 8/29/13 County Clerk/Recorder target -increased $911 for omitted mandatory step increase ($765 Regular Wages, $47-Social Security, $11-Medicare, and $583-IMRF).

- ✓ $1,777 decrease – 8/29/13 ROE target- reduced $1,777 from initial target for JDC share of FY2014 ROE budgeted expenses.

- ✓ $2,000 increase – 8/29/13 Treasurer target increased to reinstate interfund transfer to General Capital Equipment Fund

- ✓ $5,951 decrease – 8/29/13 Sheriff target decreased - FY2014 Holiday Patrol Grant not awarded ($3,767-OT, $234-S.S., $55-Med., $996-SLEP, $900-M.Service).

- ✓ $8,619 increase – 10/01/13 FY2014 budget guidelines revised for employee health insurance from a 12% increase to a 13.3% increase per the actual renewal rate.

- ✓ $2,830 increase – 10/09/13 County Clerk target increased for travel expense associated with PCOM position.

- ✓ $200,000 increase – 10/17/13 Unfunded requests approved by the County Board as follows:
    - $45,000 – Records Management Systems (RMS), Computer Aided Dispatch (CAD), and Jail Management System (JMS) – this is a four (4) year recurring expense. The overall project is estimated to cost approximately $350,000. The ETSB/911 Board has agreed to contribute $150,000 towards the overall cost.

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- $8,305 - County Administrator target increased for training costs associated with a possible vacant Office Manager position
- $146,965 – Purchase Next Generation phone system for 911 system (NG911). Total projected cost estimate is $150,000; balance of $3,035 appropriated from undesignated fund balance in General Capital Equipment Fund.

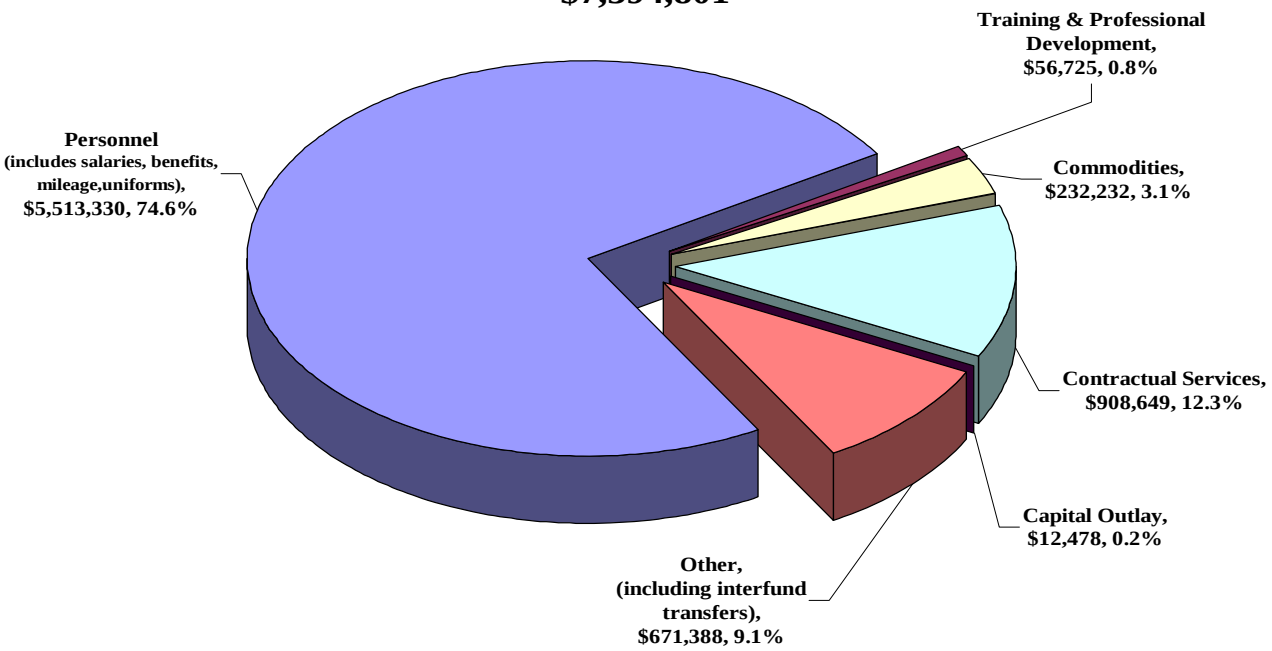
✓ $15,000 - In addition to the above unfunded requests, $15,000 was approved for appropriation from undesignated fund balance in the General Capital Investment Fund, for the purpose of participating in a 911 dispatch center consolidation feasibility study with other counties in the region.

Target Expenses by Category

The largest General Fund expenditure category is personnel costs (salaries & benefits, automobile mileage, and uniform allowance) which total $5,513,330 and represent **74.6%** of the total FY2014 General Fund expense budget of $7,394,801; of this amount mileage $36,354 represents 0.05%, and uniforms $10,000 represents 0.014% of total General Fund expenses.

Account Title (category)	FY2013	% of Total	FY2014	% of Total
Personnel (includes mileage, uniforms)	$5,393,680	73.4%	$5,513,330	74.6%
Training & Professional Dev.	$63,750	0.9%	$56,725	0.8%
Commodities	$225,859	3.1%	$232,232	3.1%
Contractual Services	$829,380	11.3%	$908,649	12.3%
Capital Outlay	$12,581	0.2%	$12,478	0.2%
Other (includes interfund transfers)	$824,924	11.2%	$671,388	9.1%
Total	**$7,350,174**	**100%**	**$7,394,801**	**100%**

FY2014 Projected General Fund Expenditures
By Category
$7,394,801



JO DAVIESS COUNTY
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E-mail: countyadministrator@jodaviess.org

As of November 19, 2013 Jo Daviess County employed 111 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	9	0	9
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		**111**	**36**	**75**
Total - General Fund		78.5	30	48.5
Total - Special Fund		32.5	6	26.5

All Funds –Salaries/Wages & Employee Benefits
General Fund and Special Revenue Funds
FY2013 – FY2014

Description	FY2012 Budget	FY2013 Budget	FY2014 Budget	$ Change '13 to '14	% Change '13 to '14
Salaries/Wages (Total)	5,349,420	5,414,187	5,470,036	55,849	1.0%
Health Insurance	898,244	1,042,439	1,066,439	24,000	2.3%
Social Security	328,820	334,571	335,337	766	0.2%
Medicare	76,705	78,055	78,8560	505	0.7%
Pension (IMRF/SLEP)	681,393	734,468	737,083	2,615	0.4%
Total	**$7,334,582**	**$7,603,719**	**$7,692,455**	**$88,736**	**1.2%**

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General Fund - Salaries/Wages & Employee Benefits
2010 - 2014

Description	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Proposed	$Change 13 to 14	%Change 13 to 14
Salaries- Full-time	3,203,721	3,226,198	3,313,182	3,365,269	3,443,435	78,166	2.3%
Salaries- Per diem	42,750	47,100	46,890	62,780	62,780	0	0.0%
Salaries- Part-time	157,486	130,698	138,144	191,700	191,992	292	0.2%
Salaries- Overtime	206,232	225,716	224,910	171,257	176,229	4,972	2.9%
Health Insurance	448,745	496,026	576,269	709,436	729,449	20,013	2.8%
Social Security	216,306	216,658	222,734	236,287	240,027	3,740	1.6%
Medicare	50,831	50,910	52,244	55,251	56,128	877	1.6%
Pension (IMRF/SLEP)	405,950	445,283	500,297	557,885	566,882	8,997	1.6%
Total	**$4,732,021**	**$4,838,589**	**$5,074,670**	**$5,349,865**	**$5,466,922**	**$117,057**	**2.2%**

General Fund Salaries/Wages & Employee Benefits
% Change from Prior Year
2008- 2014

	% Actual Change 08 to 09	% Actual Change 09 to 10	% Actual Change 10 to 11	% Actual Change 11 to 12	% Budget Change 12 to 13	% Budget Change 13 to 14
Salaries- Full-time	3.3%	1.4%	0.7%	0.7%	2.0%	2.3%
Salaries- Per diem	-13.4%	0.6%	10.2%	-0.5%	18.7%	0.0%
Salaries- Part-time -Temp	-24.7%	8.9%	-17.0%	5.7%	-13.8%	0.2%
Salaries- Overtime	12.3%	-10.3%	9.5%	-0.4%	-8.1%	2.9%
Health Insurance	2.1%	0.2%	10.5%	16.2%	16.0%	2.8%
Social Security	3.3%	-0.8%	0.2%	2.8%	1.4%	1.6%
Medicare	2.9%	-0.6%	0.2%	2.6%	1.4%	1.6%
Pension (IMRF/SLEP)	3.1%	10.9%	9.7%	12.4%	8.5%	1.6%
Total % Change	**2.2%**	**1.6%**	**2.3%**	**4.9%**	**3.4%**	**2.2%**
% Change less IMRF/SLEP	2.1%	0.8%	0.6%	4.1%	2.8%	2.3%
% Change less IMRF/SLEP/H. Insurance	2.1%	0.9%	-0.1%	2.6%	0.8%	2.2%

General Fund Year End Fund Balance

The proposed FY2014 General Corporate Fund budget, before the appropriation of fund balance, is a deficit budget in the amount of $440,068 (the difference between revenues and expenses). The projected beginning of the year (12/01/13) fund balance is estimated at $2,894,811. The minimum fiscal year end fund balance policy for the General Fund requires an estimated three (3) months of operating expense or $1,875,000 to be designated and retained in this fund. The estimated year end (11/30/14) fund balance for the General Corporate Fund is $2,454,743. The estimated year end (11/30/2014) unassigned fund balance for the General

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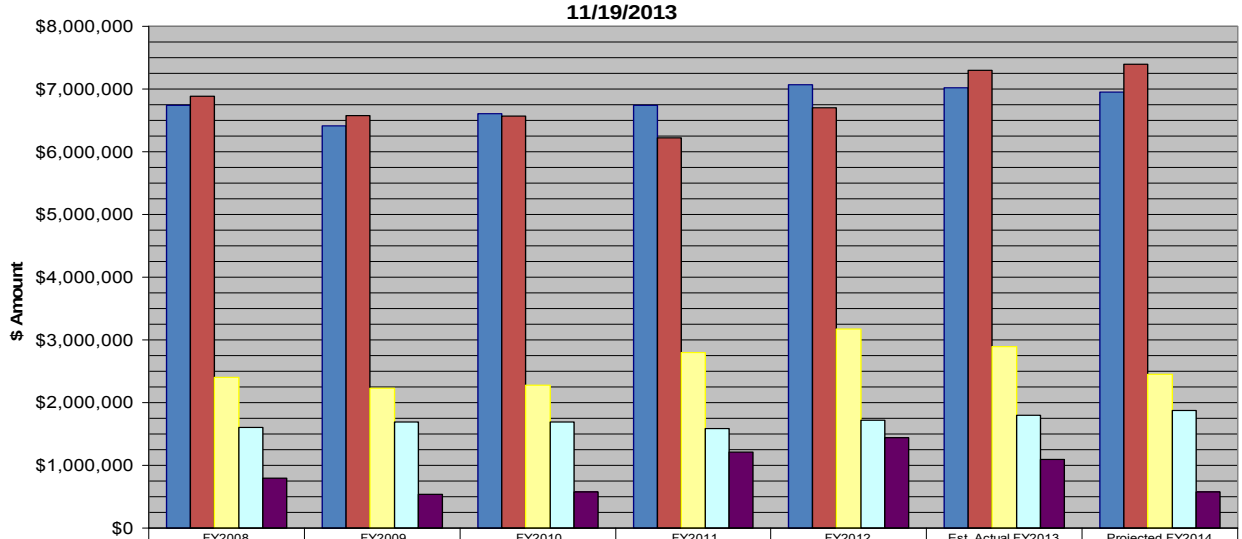
Corporate Fund is $579,743; this amount is a decrease of $867,003 or 59.9% from the FY2012 actual year end unassigned fund balance of $1,446,746.

Jo Daviess County General Fund
Revenues, Expenditures, Fund Balance,
Minimum Year End Fund Balance, Unassigned Fund Balance
FY2008 - FY2014
11/19/2013



	FY2008	FY2009	FY2010	FY2011	FY2012	Est. Actual FY2013	Projected FY2014
Revenues	$6,736,199	$6,410,473	$6,607,479	$6,745,031	$7,067,677	$7,022,329	$6,954,733
Expenditures	$6,884,937	$6,581,264	$6,567,242	$6,217,964	$6,697,278	$7,299,264	$7,394,801
Fund Balance	$2,404,834	$2,234,043	$2,274,280	$2,801,347	$3,171,746	$2,894,811	$2,454,743
Minimum YE Fund Bal	$1,605,000	$1,695,000	$1,695,000	$1,590,000	$1,725,000	$1,800,000	$1,875,000
Unassigned Fund Bal	$799,834	$539,043	$579,280	$1,211,347	$1,446,746	$1,094,811	$579,743

Allocation of Unassigned Fund Balance

During budget deliberations, consideration was given for the possible allocation of unassigned General Fund, fund balance in excess of the FY2014 minimum year end fund balance policy requirement of $1,875,000. Prior to the allocation or assignment of additional fund balance the projected FY2014 budget deficit was $240,066. During final budget deliberations on 10/17/2013 the County Board determined that $200,000 would be allocated from unassigned fund balance in the General Fund to fund the following unfunded requests: $146,965 was appropriated for the purpose of purchasing a Next Generation phone system (NG911) for the 911 system. Total estimated cost is $150,000; the balance of $3,035 was appropriated from undesignated fund balance in General Capital Equipment Fund. Other designated appropriations included $8,305 for training costs associated with a possible vacant Office Manager position in the County Administrator's office and $45,000 for a new Public Safety software system to include a records management system (RMS), computer aided dispatch system (CAD) and a jail management system (JMS), this will be a four year recurring expense. The cost for this system is approximately $350,000; the ETSB/911 Board has agreed to contribute $150,000 towards the overall cost of the project. After the allocation of $200,000 of unassigned fund balance the projected FY2014 General Fund budget deficit is $440,068.

Major Projects

FY2013 - Several major projects and/or programs were completed or implemented in FY2013: completed construction of the JDC Public Safety Radio Communication Systems project; completed the Elizabeth Scales Mound Road Bridge Re-deck Project, began construction of the Bethel Road Plum River Bridge; began construction of the Red Gates Road Culvert project; began construction of a new salt shed in Hanover;

installed a new concrete floor in the maintenance shop of the Hanover Highway facility; renovated and resurfaced the Health Department Parking lot; the Probation Department in conjunction with the States Attorney's office implemented a specialized DUI program and implemented a PAIP certified Domestic Violence program; the Circuit Clerk's office completed implementation of document change over from micro film to CD's; the Convention and Visitors Bureau (CVB) developed a new visitors guide with a print run of 125,000, unique visitors to the new CVB website increased 103%, the CVB received the Best Cooperative Partnership 2013 award at the Governor's Conference on Tourism; completed the Jo Daviess County Natural Hazard Mitigation Plan and the Jo Daviess County Interoperable Communications Assessment Plan; began implementation of the Jo Daviess County Position Classification and Compensation Plan; developed policies and forms associated with the Position Classification and Compensation Plan; the Building and Zoning Office took on responsibilities associated with addressing in the unincorporated areas of the County, purchased a GPS Unit to aid in addressing, held focus group meetings regarding Guest Accommodations, adopted the updated 2012 Building Codes, updated forms for Guest Accommodations Inspections, and completed an ISO audit; as a direct-recipient of federal and state public transportation grants the County developed plans to meet new program requirements and hired a Program Oversight Compliance Monitor (PCOM); completed a GIS land use layer update for Quad townships in the 2013 Assessment year to assist with establishing farmland assessment values; implemented four more townships into the CAMA program and two more Township-Assessment Districts received laptop computers; replaced the 13-year-old single phase Uninterrupted Power Supply (UPS) at the Public Safety Building with a three-phase UPS system designed to support existing and future growth of mission critical devices in the server room, dispatch center, and portion of the jail; replaced software for the Live Scan fingerprinting system; updated shower facility in the jail; implemented new cameras in deputy squads; began implementation of the iFiber high speed network transport services project to three County sites (Courthouse/Public Safety Building, Highway Dept, Health Dept); implemented a new virtual servers environment at the CVB site to replace two old servers and joined the site to the County's computer network domain; and began implementation of the Storage Area Network (SAN)/virtual servers project.

FY2014 - Some of the projects planned for FY2014 include: complete implementation of the iFiber project; complete implementation of the SAN/Virtual servers project; complete the Jo Daviess County transit building expansion project; implement plans to meet requirements of federal and state public transportation grant program including the new position of Program Oversight Compliance Monitor (PCOM); complete GIS land use layer update for Quad township in the 2014 Assessment year to assist with establishing farmland assessment values; the Assessment Office plans to implement the remaining townships into the CAMA program: the County Clerk plans to implement digital reproduction of land records and vital records; complete implementation of the Jo Daviess County Position Classification and Compensation Plan; the Building and Zoning office plans to present draft changes to the Guest Accommodation Ordinance to the Development & Planning Committee, implement new software program for Guest Accommodations and implement new Guest Accommodations Inspection forms; the Public Health Departments plans to begin process of developing a new IPAN that includes a community needs assessment and identifies the top three health issues in the County and begin the process for accreditation; the Treasurer plans to review the County Investment Policy and begin the process of implementing a direct deposit system for taxing bodies; review security options at the Courthouse, address critical maintenance issues associated with the Courthouse exterior; participate in a 911 dispatch center consolidation feasibility study with other counties in the region; implement a Next Generation phone system (NG911) for the JDC 911 system; implement a new Public Safety software system to include a records management system (RMS), computer aided dispatch system (CAD) and a jail management system (JMS); the Highway Department plans to complete the Plum River Bridge on Bethel Road, complete construction of salt storage building in Hanover, several other projects are in the planning stages and could be ready to bid/construct in FY2014 including: Highway 20 bank work on Elizabeth Scales Mound Road, Stagecoach Trail Clear Creek Culvert and Tributary of Clear Creek Culvert,

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Elizabeth/Guilford Township Longhollow/Broderecht Road Culvert, Willow Road Cold in Place Recycling Project. Several improvement projects are planned for the Highway Facility in Hanover including a new concrete floor for the truck storage building and complete the first phase of the window replacement project.

Acknowledgements

Preparation of the FY2014 Jo Daviess County budget was truly a team effort and was accomplished only through the combined efforts, participation and cooperation of all County officials, department heads, 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 dedicated commitment and participation in developing the FY2014 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 FY2014 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 FY2014 Jo Daviess County Annual Budget, Appropriations Ordinance, and Tax Levy Ordinance for your approval and adoption.

Respectfully submitted,

Dan Reimer
Jo Daviess County Administrator

Approved FY2014 JDC Budget Preparation Schedule

	Budget Phase	Responsibility	Starting	Ending
1.	Approve FY2014 Budget Preparation Schedule	Finance Committee	5/30/13	5/30/13
2.	Distribute Round 1 revenue estimate forms on June 3rd for all fund types; due June 13th	Department Heads County Administrator	06/03/12	6/13/12
3.	Assemble master sheet of all revenue projections and evaluate changes by source (incorporate comparative data)	County Administrator	6/14/13	6/21/13
4.	Meet to review revenue estimates, determine preliminary distribution of tax levy, establish budget guidelines and set initial target funding amounts for departments & agencies	Finance Committee County Administrator	6/24/13	7/5/13
5.	Distribute budget guidelines & expense budget forms to Department Heads and agencies	County Administrator	7/8/13	7/12/13
6.	Department Heads and agencies develop expense estimates	Department Heads Agencies Committees	7/15/13	8/02/13
7.	Develop preliminary budget; budget proposals due August 5th; return to County Administrator for review, summarization & organization	County Administrator	8/05/13	8/16/13
8.	Joint committee meetings; Finance Committee and parent committees met to review department and agency budgets, ask questions, approve budget plans and move budgets forward individually to draft budget document, Round 2 Revenue Estimates due	Department Heads Finance Committee County Administrator	8/19/13	8/30/13
9.	Prepare Budget Review Session Guides; prepare draft budget documents	County Administrator	9/02/13	10/1/13
10.	Budget Review – Step 1: Review and approve tax levy; Step 2: Review General Fund revenue estimates; Step 3: Review and approve Special Fund budgets	County Board County Administrator	10/1/13	10/1/13
11.	Budget Review – Step 4: Review and approve General Fund expense budgets, review only of unfunded requests	County Board County Administrator	10/9/13	10/9/13
12.	Budget Review – Step 5: Approval of unfunded requests; any other required decisions to complete comprehensive budget process.	County Board County Administrator	10/17/13	10/17/13
13.	Prepare recommended budget for distribution to County Board	County Administrator	10/18/13	11/1/13
14.	Publish Truth in Taxation notice (if applicable) & notice of availability of proposed budget and hold Truth in Taxation hearing.	County Board County Administrator County Clerk	11/05/13	11/12/13
15.	Presentation of FY2014 budget - Adopt Budget, Appropriation Ordinance & Tax Levy Ordinance	County Board County Administrator	11/19/13	11/19/13

The dates outlined in black are the regular, scheduled Finance Committee meeting dates.

ORGANIZATION CHART OF JO DAVIESS COUNTY GOVERNMENT

VOTERS ELECT

REG. SUPT. OF SCHOOLS

COUNTY CORONER
- *Deputy Coroner (PTY)*

COUNTY TREASURER
- *Chief Deputy Trea.*
- *Deputy Trea. (2)*
- *Deputy Trea. (3 PTS)*

COUNTY CLERK/ RECORDER
- *Chief Deputy Clerk*
- *Deputy Clerk (2)*
- *Chief Deputy Recrdr.*
- *Deputy Recrdr. (2)*
- *Deputy Recrd. (PTY)*
- *Election Worker (12-14 PTS)*
- *Election Precinct Judge (125-165 PTS)*

COUNTY BOARD (17)
- APPOINTED
- County Administrator
  - *Office Manager*
  - *Administrative Asst. (PTY)*
- County Engineer
  - *Asst. County Engr.*
  - *Hwy Maint. Wkr. III (2)*
  - *Hwy Maint. Wkr. II (3)*
  - *Hwy Maint. Wkr. I (2)*
  - *Hwy Maint. Wkr. (2 PTS)*
  - *Officer Manager*
  - *Animal Control Officer*
  - *Sec./Animal Control*
- Chief Co. As'ment Officer
  - *Chief Deputy CCAO*
  - *Deputy CCAO (2 FT, 2 PTY)*
- CVB Executive Director
  - *Director Sales & Mktg*
  - *Event Coordinator*
  - *Visitors Servive Manager*
  - *Administrative Asst.*
- B & Z Administrator
  - *Code Enforcement Officer*
  - *Administrative Assistant*
  - *B & Z Secretary (PTY)*
  - *Inspector (PTS)*
- GIS/IT Coordinator
  - *GIS Specialist (FTY)*
  - *GIS Technician (FTY)*
  - *Comp. Network Spec.(FTY)*
- EMA Coordinator

CIRCUIT JUDGE
- APPOINTED
- Associate Judge
- Public Defender (FT)
- Public Defender (PTY)
- Chf. Mgr. Offcr./Prob.
  - *Probation Officer (4)*
  - *Administrative Asst.*

CIRCUIT COURT CLERK
- *Chief Deputy Clerk*
- *Deputy Clerk (4)*

STATES ATTORNEY
- *Asst. States Att.(FT)*
- *Asst. States Att.(PTY)*
- *V/W Coordinator*
- *Office Manager*
- *Executive Secretary*

SHERIFF
- *Chief Deputy*
- *Deputy, Lt.*
- *Deputy, Sgt. (3)*
- *Deputy, Det. (2)*
- *Deputy (9)*
- *Deputies (11PTY)*
- *Com. Officer Sgt.(1)*
- *Comm. Officer (8)*
- *Com. Officer (1 PTY)*
- *Corr. Officer (4)*
- *Corr. Officer (1 PTY)*
- *Office Manager*
- *Records Clerk*
- *Chief, Ct. Security*
- *Ct. Security Officer*
- *Ct. Sec. Off. (2 PTY)*
- *Cook, PS Bldg.*
- *Custodian, PS Bldg.*
- *Custodian, Cthouse*

PTY = Part-time year round

PTS = Part-time seasonal

Yellow Shaded = Elected Officials

Gray Shaded = Apponted

CONTRACTED PROF. SERVICES
- ECON. DEV. DIRECTOR
- FINANCIAL AUDITORS
- VISITOR INFO. CENTER

APPTD. ADMIN. BDS. & COMM.
- BOARD OF REVIEW
- LIQUOR CONTROL COM.
- SHERIFF'S MERIT COMM

APPTD. ADVISORY BDS. & COMM.
- CEDS COMMITTEE
- ZONING BOARD OF APPEALS
- PLANNING COMMISION

APPTD. OPERATING BDS. & COMM.
- BOARD OF HEALTH
- 708 MENTAL HEALTH BD.
- E T S B (911)
- EXT. ED. BD.
- HOUSING AUTHORITY
- FIRE DISTRICTS

OTHER BDS. & COMM.
- Convention & Visit. Bureau

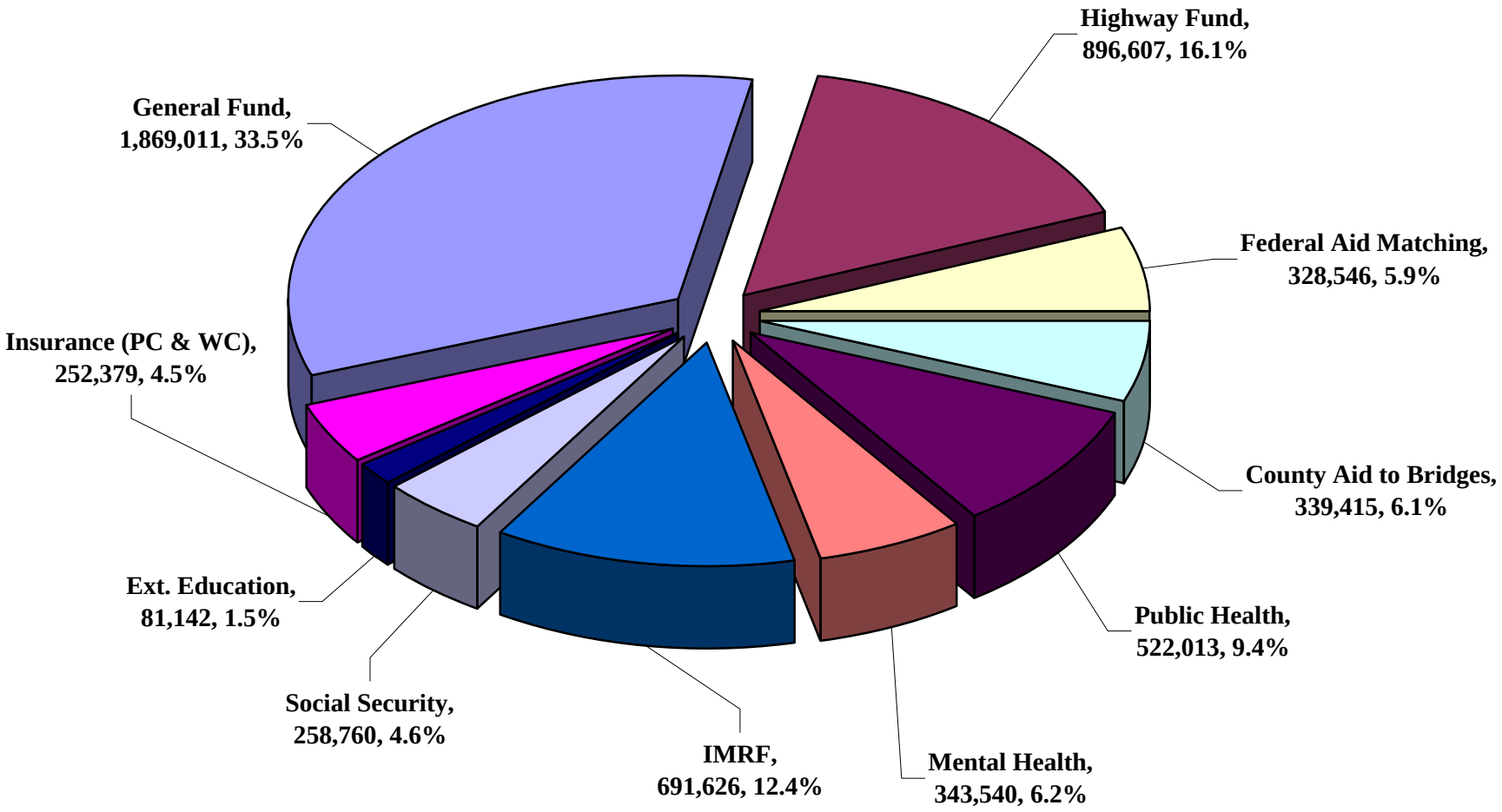
Jo Daviess County, Illinois
Tax Rates Extensions

2010 thru 2012

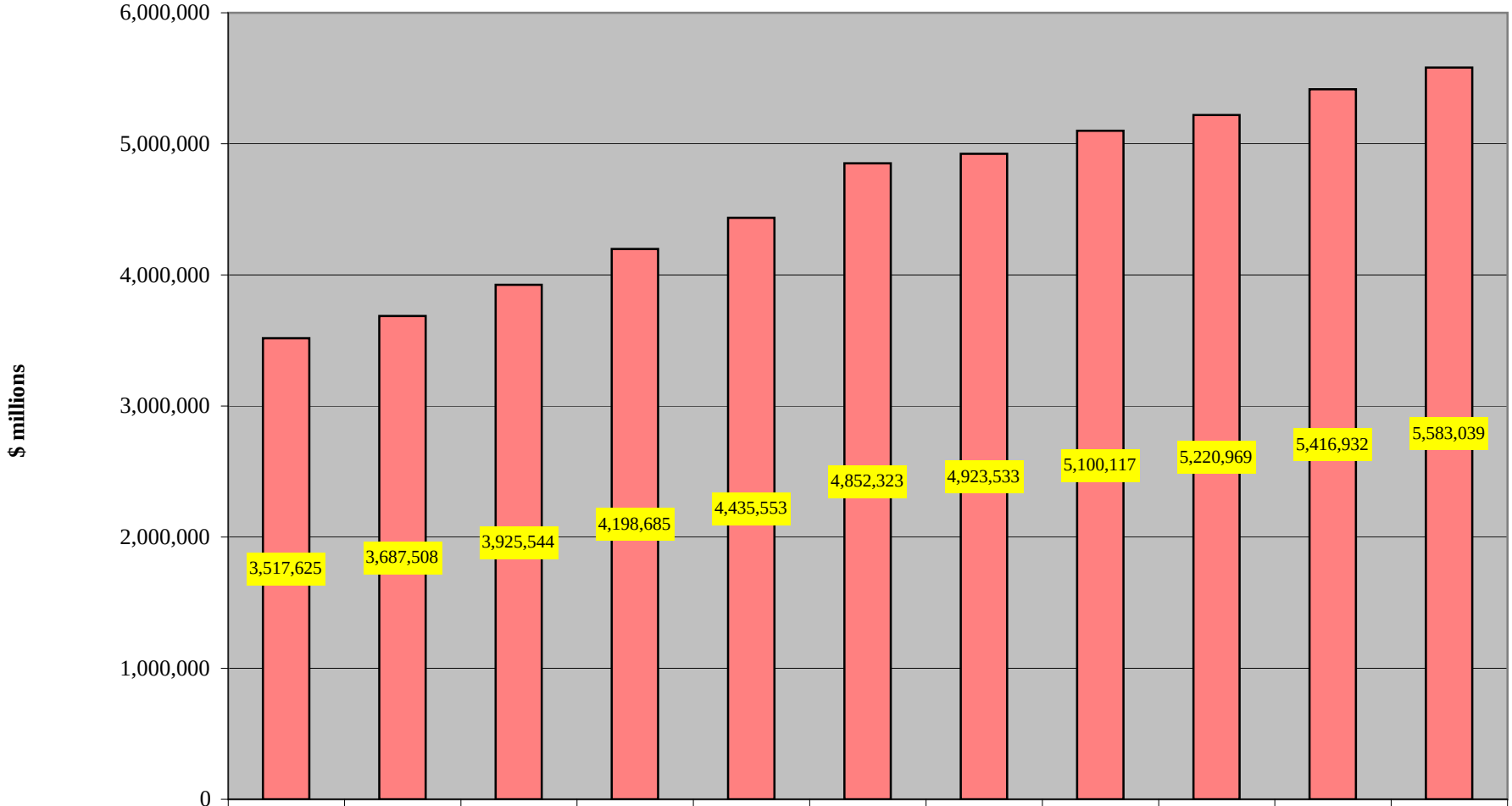
Proposed 2013 (payable 2014)

	2010				2011				2012				2013				
	Tax Levy				Tax Levy				Tax Levy				Proposed				
													Tax Levy				
	ACTUAL				ACTUAL				ACTUAL				*ESTIMATED*				
Assessed valuation	$791,439,763				$760,254,141				$724,614,974				$678,836,702				
$ Increase	($25,513,635)				($31,185,622)				($35,639,167)				($45,778,272)				
% Increase	-3.1%				-3.9%				-4.7%				-6.3%				FY2013
		Actual		%		Actual		%		Actual		%		Proposed		%	fund balance
County Levy (max. rate)	Rate	Levy	+/(-)	Change	Rate	Levy	+/(-)	Change	Rate	Levy	+/(-)	Change	Rate	Levy	+/(-)	Change	(12/01/12)
General (as needed)	0.21144	$1,673,420	$127,825	8.27%	0.22788	$1,732,467	$59,047	3.53%	0.25108	$1,819,363	$86,896	5.02%	0.27533	$1,869,011	$49,648	2.73%	$3,171,746
Highway (.200)	0.10083	$798,009	-$972	-0.12%	0.10489	$797,431	-$578	-0.07%	0.11554	$837,220	$39,790	4.99%	0.13208	$896,607	$59,387	7.09%	$1,103,341
Matching (.050)	0.03854	$305,021	-$356	-0.12%	0.04010	$304,862	-$159	-0.05%	0.04416	$319,990	$15,128	4.96%	0.04840	$328,546	$8,556	2.67%	$716,087
Bridge (.050)	0.03854	$305,021	-$356	-0.12%	0.04010	$304,862	-$159	-0.05%	0.04582	$332,019	$27,157	8.91%	0.05000	$339,415	$7,396	2.23%	$461,540
Public Health (.120)	0.06602	$522,509	-$587	-0.11%	0.06868	$522,143	-$366	-0.07%	0.07204	$522,013	-$130	-0.02%	0.07690	$522,013	$0	0.00%	$988,262
Mental Health (.150)	0.04260	$337,153	-$330	-0.10%	0.04432	$336,945	-$209	-0.06%	0.04741	$343,540	$6,595	1.96%	0.05061	$343,540	$0	0.00%	$19,562
IMRF (as needed)	0.05346	$423,104	$13,075	3.19%	0.06322	$480,633	$57,529	13.60%	0.06921	$501,506	$20,873	4.34%	0.10188	$691,626	$190,120	37.91%	$347,819
Social Security Tax (as needed)	0.03195	$252,865	$3,286	1.32%	0.03405	$258,867	$6,002	2.37%	0.03571	$258,760	-$107	-0.04%	0.03812	$258,760	$0	0.00%	$213,340
Extension Education (.050)	0.01014	$80,252	-$55	-0.07%	0.01056	$80,283	$31	0.04%	0.01106	$80,142	-$141	-0.18%	0.01195	$81,142	$1,000	1.25%	$1
Insurance (as needed)	0.05089	$402,764	$35,053	9.53%	0.05294	$402,479	-$285	-0.07%	0.05553	$402,379	-$100	-0.02%	0.03718	$252,379	-$150,000	-37.28%	$571,786
COUNTY TOTALS	0.64441	$5,100,117	$176,584	3.59%	0.68674	$5,220,969	$120,852	2.37%	0.74756	$5,416,932	$195,962	3.75%	0.82244	$5,583,039	$166,107	3.07%	
Dollar change from previous year		$176,584				$120,852				$195,962				$166,107			
% change from previous year		3.6%				2.4%				3.75%				3.07%			
Special Service Area #1		$70,010	$4	0.01%		$80,004	$9,993	14.27%		$80,003	$0	0.00%		$80,000	-$3	0.00%	
Special Service Area #2 & 4		$63,920	-$880	-1.36%		$63,184	-$736	-1.15%		$61,317	-$1,866	-2.95%		$64,000	$2,683	4.37%	
Special Service Area #3		$0	$0	0.00%		$0	$0	0.00%		$0	$0	0.00%		$0	$0	0.00%	
Special Service Area #5		$28,318	$1	0.00%		$28,318	$0	0.00%		$28,319	$1	0.00%		$29,808	$1,489	5.26%	
SSA TOTALS		$162,248	-$875	-0.54%		$171,505	$9,257	5.71%		$169,640	-$1,866	-1.09%		$173,808	$4,168	2.46%	
Dollar change from previous year		-$875				$9,257				-$1,866				$4,168			
% change from previous year		-0.5%				5.7%				-1.1%				2.5%			
TOTAL OVERALL LEVY		$5,262,365				$5,392,475				$5,586,571				$5,756,847	$170,276	3.05%	
Dollar change from previous year		$175,708				$130,110				$194,097				$170,276			
% change from previous year		3.45%				2.47%				3.60%				3.05%			

Jo Daviess County
Proposed 2013 Property Tax Levy (Payable FY2014)
(Less Special Service Areas) - $5,583,039

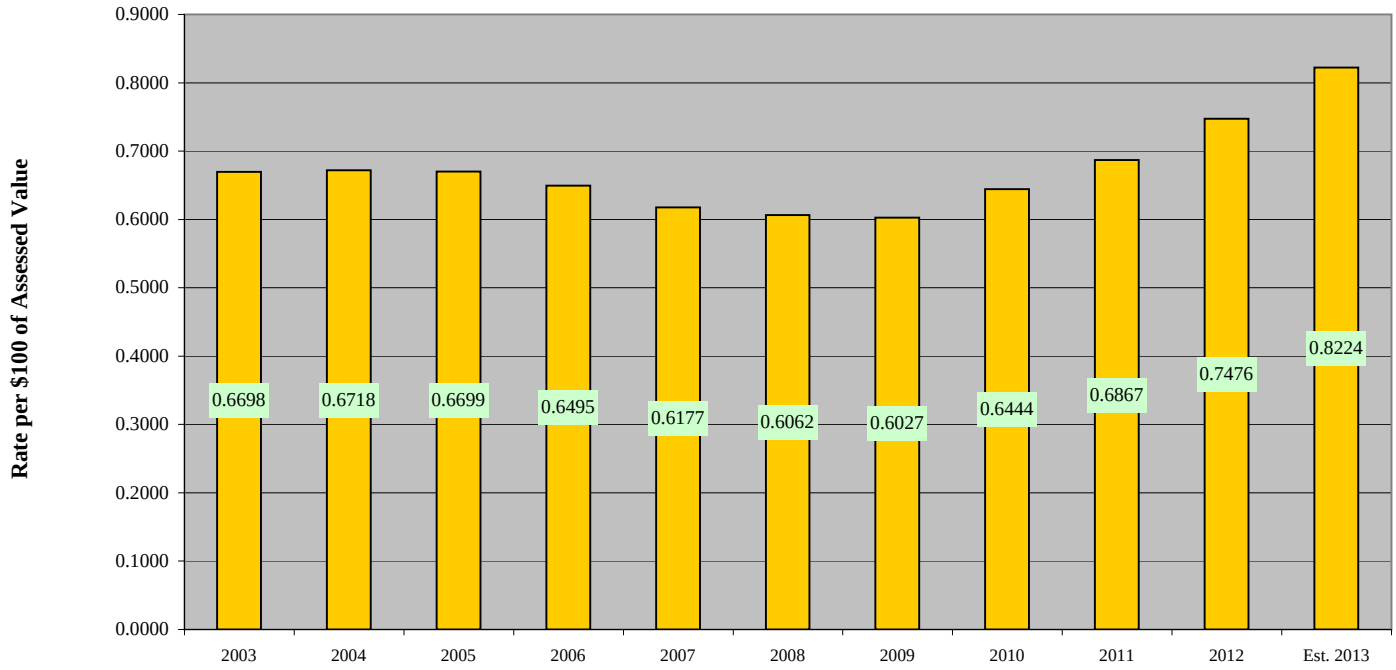


Jo Daviess County Total Levy
2003-2013

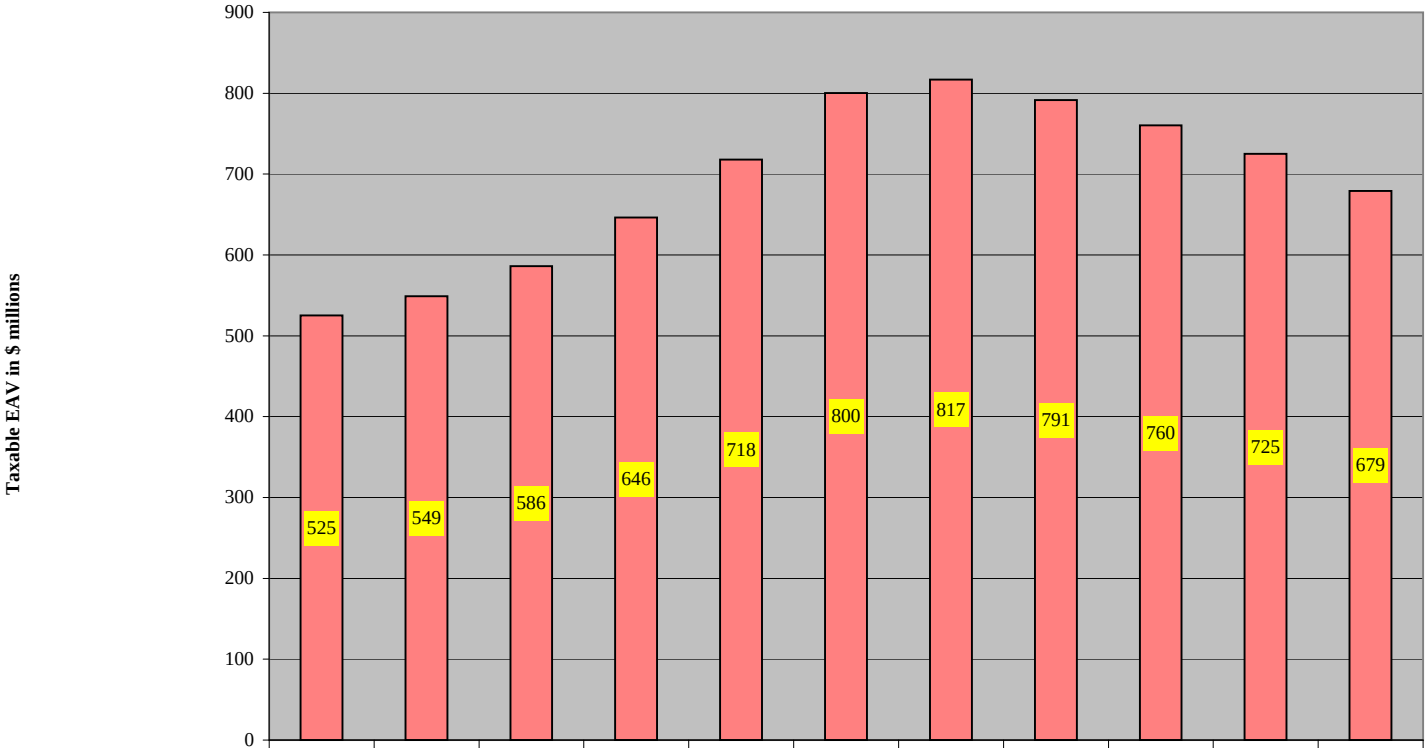


	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Est. 2013
Total County Levy	3,517,625	3,687,508	3,925,544	4,198,685	4,435,553	4,852,323	4,923,533	5,100,117	5,220,969	5,416,932	5,583,039

Jo Daviess County
Property Tax Levy Rate
2003 - 2013



Jo Daviess County Taxable Equalized Assessed Value (EAV)
2003-2013



	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Est. 2013
Taxable EAV (millions)	525	549	586	646	718	800	817	791	760	725	679

Fund Description

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

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

For FY2014, an estimated three (3) months of operating expense is required to be retained in this fund. Therefore **$1,875,000** is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund and not scheduled for expense during the period.

Jo Daviess County, IL
Annual Budget
FY2014

General Fund FY2014 Budget Summary

REVENUES

	Fund Balance ending FY2013:	**$ 2,894,811**									
		Year Ended	Year Ended	Year Ended	**Year Ended**			**Year Ended**	**$ Amount**		
		Nov. 30,	Nov. 30,	Nov. 30	**Nov. 30**			**Nov. 30**	**Budget**	**%**	
		2010	2011	2012	**2013**			**2014**	**Change**	**Change**	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	**Budget**	**10-mo Actual**	**Est. Actual 2013**	**Proposed**	**2013 to 2014**	**13 to '14**	
	TAXES	1,525,843	1,651,994	1,709,567	1,821,096	1,095,491	**1,819,363**	**1,869,011**	47,915	2.6%	
	LICENSES & PERMITS	170,183	284,788	357,230	268,605	262,472	**266,267**	**261,635**	(6,970)	-2.6%	
	INTERGOVERNMENTAL	1,809,701	2,000,195	2,130,850	2,059,141	1,863,922	**2,207,633**	**2,118,946**	59,805	2.9%	
	STATE GRANTS	261,136	0	0	0	0	**0**	**0**	0	0.0%	
	FEDERAL GRANTS	323,186	103,583	125,673	99,003	33,680	**111,379**	**102,275**	3,272	3.3%	
	OTHER INTERGOVERNMENTAL	370,490	344,923	386,708	335,766	239,191	**315,239**	**321,639**	(14,127)	-4.2%	
	FINES & FORFEITURES	461,883	559,769	527,652	466,200	292,980	**405,896**	**403,200**	(63,000)	-13.5%	
	SERVICE CHARGES	463,700	452,493	470,041	477,525	292,642	**486,405**	**477,900**	375	0.1%	
	PRINTING FEES	23,235	26,672	29,354	23,600	17,409	**24,929**	**25,100**	1,500	6.4%	
	OTHER REVENUES	97,109	88,182	90,023	65,534	71,240	**89,303**	**69,888**	4,354	6.6%	
	INTERFUND TRANSFERS	1,101,013	1,232,430	1,240,579	1,319,502	1,042,324	**1,295,915**	**1,305,139**	(14,363)	-1.1%	
	Total	6,607,480	6,745,031	7,067,677	6,935,972	5,211,350	**7,022,329**	**6,954,733**	18,761	0.3%	
	Total less Grants & State Rev. Stamps	5,926,206	6,550,781	6,842,308	6,724,969	5,177,670	**6,794,950**	**6,736,458**	11,489	0.2%	
	Total less Grants, IFT's, State Rev. Stamps	4,825,193	5,318,351	5,601,729	5,405,467	4,135,346	**5,499,035**	**5,431,319**	25,852	0.5%	
Detail of above totals											
	TAXES										
31110	Property Taxes	1,525,843	1,651,994	1,709,567	1,821,096	1,095,491	**1,819,363**	**1,869,011**	47,915	2.6%	D. Berlage/ J. Dimke
	LICENSES & PERMITS										
32110	Liquor Licenses	30,225	30,175	31,025	31,025	37,482	**37,482**	**31,025**	0	0.0%	J. Dimke
32210	Marriage Licenses	13,350	16,155	18,360	16,155	14,985	**18,360**	**18,360**	2,205	13.6%	J. Dimke
32310	Guest Accommodations Fees	64,260	165,700	163,450	160,500	160,050	**161,000**	**158,000**	(2,500)	-1.6%	L. Delvaux
32510	Annual Billboard Fees	3,075	2,925	2,925	2,925	2,925	**2,925**	**2,850**	(75)	-2.6%	L. Delvaux
32610	Building Permits	44,698	63,483	127,370	53,000	32,780	**32,000**	**46,400**	(6,600)	-12.5%	L. Delvaux
32710	Communications Tower Fees	14,575	6,000	14,100	5,000	14,250	**14,500**	**5,000**	0	0.0%	L. Delvaux
32810	Wind Energy Fees	0	350	0	0	0	**0**	**0**	0	0.0%	L. Delvaux
	INTERGOVERNMENTAL										
34110	State Income Tax	748,170	925,286	1,035,204	992,058	932,356	**1,090,388**	**1,093,023**	100,965	10.2%	D. Reimer
34210	Corporate Personal Property Rplc. Tax	165,291	136,501	133,454	96,164	139,109	**149,497**	**142,529**	46,365	48.2%	D. Reimer
34220	County Supplemental Sales Tax (1/4%)	574,042	582,090	593,138	596,640	489,323	**599,623**	**599,623**	2,983	0.5%	D. Reimer
34410	County Sales Tax (1%)	171,458	192,818	188,824	193,000	145,558	**179,383**	**89,692**	(103,308)	-53.5%	D. Reimer
34510	Local Use Tax	138,159	163,500	178,242	181,279	157,260	**188,426**	**194,079**	12,800	7.1%	D. Reimer
34520	Inheritance Tax	12,581	0	1,988	0	0	**0**	**0**	0	0.0%	C. Soat
34611	Local Share Video Gaming Tax	0	0	0	0	0	**0**	**0**	0	0.0%	D. Reimer
34705	Live Scan Programs Grant	0	0	0	0	0	**0**	**0**	0	0.0%	K. Turner
34730	Death Certificate Surcharge	0	0	0	0	316	**316**	**0**	0	0.0%	D. Reimer/C. Soat
	STATE GRANTS										

Jo Daviess County, IL
Annual Budget
FY2014

General Fund FY2014 Budget Summary

REVENUES

	Fund Balance ending FY2013:	**$ 2,894,811**									
		Year Ended	Year Ended	Year Ended	**Year Ended**			**Year Ended**	**$ Amount**		
		Nov. 30,	Nov. 30,	Nov. 30	**Nov. 30**			**Nov. 30**	**Budget**	**%**	
		2010	2011	2012	**2013**			**2014**	**Change**	**Change**	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	**Budget**	**10-mo Actual**	**Est. Actual 2013**	**Proposed**	**2013 to 2014**	**13 to '14**	
34740	Downstate Operating Assistance Grant	261,136	0	0	0	0	**0**	**0**	0	0.0%	R. Kelzer
34872	IDOT Granted Vehicles - State Portion	0	0	0	0	0	**0**	**0**	0	0.0%	R. Kelzer
34831	ARRA JDC Transit Capital Grant	0	0	0	0	0	**0**	**0**	0	0.0%	R. Kelzer
	FEDERAL GRANTS										
34820	Victim Assistance Grant	15,600	13,300	13,680	13,680	11,918	**13,680**	**15,750**	2,070	15.1%	J. Hay
34821	IL Law Enforcement Alarm System	7,286	8,731	7,219	5,000	2,116	**2,500**	**3,000**	(2,000)	-40.0%	K. Turner
34825	USDOJ Bulletproof Vest Partner Grant	1,563	3,200	0	0	0	**0**	**0**	0	0.0%	K. Turner
34830	Federal Entitlement Land (PLIT payments)	17,096	17,340	17,724	11,275	17,276	**17,276**	**11,275**	0	0.0%	D. Reimer
34831	ARRA JDC Transit Capital Grant	0	0	0	0	0	**0**	**0**	0	0.0%	R. Kelzer
34835	USDOJ-COPS	0	0	0	0	0	**0**	**0**	0	0.0%	K. Turner
34840	Federal Control Land Lease	66,494	57,625	73,975	57,625	0	**66,500**	**66,500**	8,875	15.4%	D. Reimer
34845	USDOJ-SCAAP	1,012	579	4,034	600	0	**600**	**600**	0	0.0%	K. Turner
34865	Holiday Patrol Grant	28,435	0	7,287	5,673	2,370	**5,673**	**0**	(5,673)	0.0%	K. Turner
34870	Public Transit	183,357	0	0	0	0	**0**	**0**	0	0.0%	R. Kelzer
34875	Hemp Grant Revenue	2,343	2,809	1,754	5,150	0	**5,150**	**5,150**	0	0.0%	K. Turner
	OTHER INTERGOVERNMENTAL										
34920	Election Reimbursement	12,841	20,587	15,430	25,000	8,580	**8,500**	**15,000**	(10,000)	-40.0%	J. Dimke
34930	Fish/Wildlife Refuge Act JDC 80%	5,514	3,971	4,274	4,000	3,958	**3,958**	**4,000**	0	0.0%	D. Reimer/C. Soat
34931	Fish/Wildlife Refuge Act RR SCH 20%	0	993	1,068	1,000	989	**989**	**1,000**	0	0.0%	C. Soat/D. Reimer
34940	Salary Reimbursement	320,417	290,910	349,897	285,032	224,108	**285,032**	**286,639**	1,607	0.6%	C. Soat/D. Reimer
34985	ESDA Salary Reimbusement	26,752	27,188	16,039	20,734	0	**15,205**	**15,000**	(5,734)	-27.7%	K. Turner
34950	Hazmat Grant County Reimbursement	0	0	0	0	0	**0**	**0**	0	0.0%	K. Turner
34970	Sheriff's Village of Hanover contract	3,750	0	0	0	0	**0**	**0**	0	0.0%	K. Turner
34990	Sheriff's I.L.E.T.S.B. Reimb	1,050	1,274	0	0	0	**0**	**0**	0	0.0%	C. Soat
34995	Medical Reimbursement-Inmate	165	0	0	0	1,555	**1,555**	**0**	0	0.0%	K. Turner
	FINES & FORFEITURES										
35110	Court Costs, Fines, & Fees	342,021	417,590	367,564	375,000	257,873	**304,000**	**305,000**	(70,000)	-18.7%	S. Wand
35210	Criminal Fines	30,691	35,889	29,043	24,000	27,935	**24,671**	**21,000**	(3,000)	-12.5%	S. Wand
35410	Penalties on Tax Collection	81,440	98,461	123,224	60,000	1,252	**70,000**	**70,000**	10,000	16.7%	C. Soat
35510	Law Library Fees	7,280	7,580	6,970	7,000	5,370	**6,700**	**6,700**	(300)	-4.3%	S. Wand
35710	NSF Replacement	450	250	475	200	250	**225**	**200**	0	0.0%	C. Soat
35810	Zoning Violations	0		375	0	300	**300**	**300**	300	0.0%	L. Delvaux
	SERVICE CHARGES										
36110	Sheriff's Fees	43,829	56,686	50,959	55,000	44,425	**55,000**	**55,000**	0	0.0%	K. Turner
36115	Coroners Fees	315	0	0	0	0	**0**	**0**	0	0.0%	B. Laity
36210	Housing of Prisoners	10,269	12,323	17,191	7,500	11,386	**11,000**	**7,500**	0	0.0%	K. Turner
36215	States Attorney's Fees	11,944	12,286	10,856	10,000	7,289	**9,000**	**9,000**	(1,000)	-10.0%	J. Hay/S. Wand
36310	Public Defender Fees	5,595	3,601	1,714	1,500	1,805	**1,800**	**1,950**	450	30.0%	L. Brandenberg

Jo Daviess County, IL
Annual Budget
FY2014

General Fund FY2014 Budget Summary

REVENUES

	Fund Balance ending FY2013:	**$ 2,894,811**									
		Year Ended	Year Ended	Year Ended	**Year Ended**			**Year Ended**	**$ Amount**		
		Nov. 30,	Nov. 30,	Nov. 30	**Nov. 30**			**Nov. 30**	**Budget**	**%**	
		2010	2011	2012	**2013**			**2014**	**Change**	**Change**	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	**Budget**	**10-mo Actual**	**Est. Actual 2013**	**Proposed**	**2013 to 2014**	**13 to '14**	
36315	Hearing Fees	10,325	10,450	6,850	7,200	12,250	**12,250**	**7,200**	0	0.0%	L. Delvaux
36700	Revenue Stamps	48,476	45,333	49,849	56,000	33,843	**58,000**	**58,000**	2,000	3.6%	J. Dimke
36701	Plat Book Sales	100	0	0	0	0	**0**	**0**	0	0.0%	D. Berlage
36702	Zoning Booklets	24	21	127	75	71	**75**	**75**	0	0.0%	L. Delvaux
36706	County Clerk's Earnings	188,442	173,944	186,274	184,000	149,475	**182,600**	**182,600**	(1,400)	-0.8%	J. Dimke
36709	Zoning Certificate Fees	8,095	10,045	11,335	9,500	8,435	**8,780**	**8,825**	(675)	-7.1%	L. Delvaux
36711	Indemnity Fees	7,280	5,900	6,580	5,100	0	**5,100**	**5,100**	0	0.0%	C. Soat
36712	Zoning Administration Fees	300	300	450	650	686	**800**	**650**	0	0.0%	L. Delvaux
36713	State Portion Revenue Stamps	96,951	90,667	99,697	112,000	0	**116,000**	**116,000**	4,000	3.6%	J. Dimke
36803	Court Security Fees	31,757	30,937	28,161	29,000	22,977	**26,000**	**26,000**	(3,000)	-10.3%	S. Wand
	PRINTING FEES										
37110	Delinquent Publications	7,265	6,290	7,190	5,500	50	**5,500**	**5,500**	0	0.0%	C. Soat
37410	Assessor Copy/Fax	10,061	13,691	14,614	12,000	10,823	**13,000**	**13,500**	1,500	12.5%	D. Berlage
37610	Duplicate Tax Bills	5,910	6,692	7,551	6,100	6,536	**6,429**	**6,100**	0	0.0%	C. Soat
	OTHER REVENUES										
38110	Interest	21,205	15,994	13,052	12,000	10,640	**12,000**	**12,000**	0	0.0%	C. Soat
38112	CD Interest	6,313	2,410	5,280	2,500	2,623	**2,500**	**2,500**	0	0.0%	C. Soat
38114	I.P.T.I.P. Interest	55	21	27	20	9	**12**	**12**	(8)	-40.0%	C.Soat
38115	Emergency Planning Interest	5	3	1	1	1	**1**	**1**	0	0.0%	C.Soat
38120	Collector Account Interest	2,177	1,880	3,270	0	0	**350**	**350**	350	0.0%	C. Soat
38125	Jo Daviess Workshop, Inc. audit cost	4,130	3,399	1,458	2,000	1,617	**1,617**	**1,700**	(300)	-15.0%	D. Reimer
38135	Franchise Fees	42,698	39,072	42,136	34,650	23,223	**39,000**	**39,000**	4,350	12.6%	D. Reimer
38140	Donations	0	880	0	0	0	**0**	**0**	0	0.0%	K. Turner
38157	Workers Comp Proceeds	0	0	1,629	0	20,534	**20,534**	**0**	0	0.0%	D. Reimer
38155	Additional Recorder Fee- County	3,066	2,694	2,850	2,694	2,252	**2,850**	**2,850**	156	5.8%	J. Dimke
38160	Additional Recorder Fee- Rec Auto	3,066	2,694	2,850	2,694	964	**964**	**0**	(2,694)	-100.0%	J. Dimke
38217	Insurance Settlement Payments	0	0	1,308	0	0	**0**	**0**	0	0.0%	D. Reimer
38905	Dues & Meeting Reimbursement from UCCI	1,875	2,175	2,600	1,875	875	**1,875**	**1,875**	0	0.0%	D. Reimer
38910	Miscellaneous	195	10	728	100	0	**100**	**100**	0	0.0%	C. Soat
38911	Sheriff's Dept. Miscellaneous	12,325	16,951	12,835	7,000	8,502	**7,500**	**7,000**	0	0.0%	K. Turner
38930	Addressing Fees	0	0	0	0	0	**0**	**2,500**	2,500	0.0%	L. Delvaux
38937	Twp Assessment District Reimbursement	0	0	0	0	0	**0**	**0**	0	0.0%	D. Berlage
	INTERFUND TRANSFERS										
39910	Transfer in from Highway Audit Fees	7,007	9,220	9,444	9,500	13,703	13,703	**11,600**	2,100	22.1%	D. Reimer
39911	Transfer in from Public Health - Audit Fees	9,233	8,545	5,089	5,500	2,897	2,897	**3,000**	(2,500)	-45.5%	D. Reimer
39912	Transfer in from HHC - Audit Fees	1,566	1,616	1,279	1,400	1,580	1,580	**1,740**	340	24.3%	D. Reimer
39913	Transfer in from ETSB (911) - Audit Fees	926	977	830	1,000	1,180	1,180	**1,000**	0	0.0%	D. Reimer
39914	Transfer in from Tourism - Adim. Services	67,535	67,535	69,535	68,275	56,896	68,275	**68,275**	0	0.0%	D.Reimer/K.Walker
39915	Transfer in from HHC - Payroll/AP Claims	2,680	4,666	4,666	4,666	3,888	4,666	**4,666**	0	0.0%	D. Reimer/N. Lewis

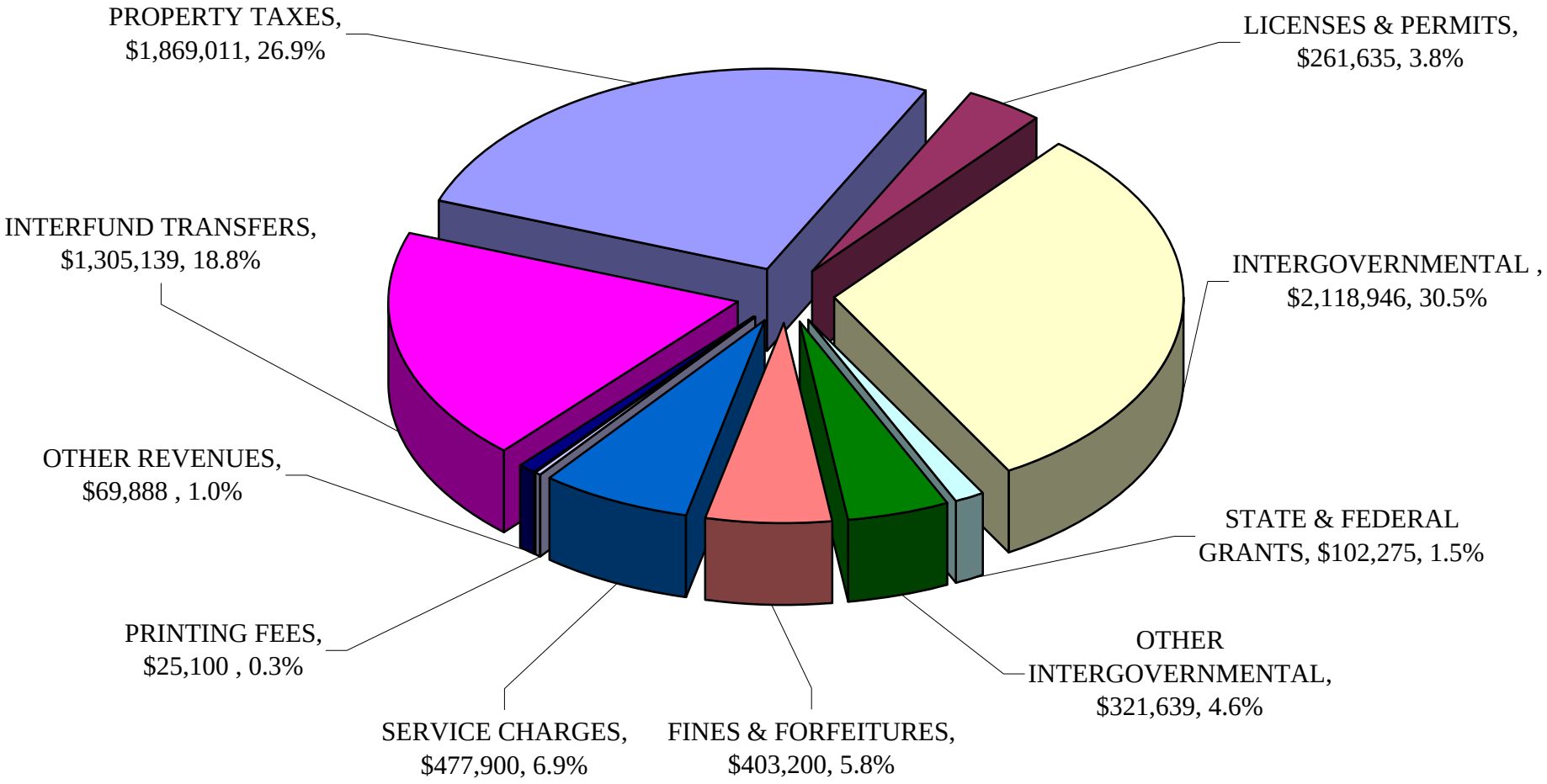
Jo Daviess County, IL
Annual Budget
FY2014

General Fund FY2014 Budget Summary

REVENUES

Acct. No.	Acct. Title	Year Ended Nov. 30, 2010 ACTUAL	Year Ended Nov. 30, 2011 ACTUAL	Year Ended Nov. 30 2012 ACTUAL	Year Ended Nov. 30 2013 Budget	10-mo Actual	Est. Actual 2013	Year Ended Nov. 30 2014 Proposed	$ Amount Budget Change 2013 to 2014	% Change 13 to '14	
	Fund Balance ending FY2013:	**$ 2,894,811**									
39950	Transfer in from PH - Payroll/AP Claims	0	11,983	11,983	11,983	9,986	11,983	**11,983**	0	0.0%	D. Reimer/N. Lewis
39916	Transfer in from Rabies	70,000	100,000	110,000	110,000	69,000	100,000	**100,000**	(10,000)	-9.1%	S. Keeffer
39936	Transfer in Maintenance/Child Support Fund	10,000	10,000	10,000	10,000	10,000	10,000	**10,000**	0	0.0%	S. Wand
39937	Transfer in Probation Services Fund	13,200	13,200	0	0	0	**0**	**0**	0	0.0%	T. Stephenson
39938	Transfer in SS Fund (For SS & Medicare)	271,042	267,568	274,978	293,000	226,066	**285,709**	**298,500**	5,500	1.9%	D. Reimer
39939	Transfer in IMRF Fund (For IMRF & SLEP)	412,661	445,283	500,297	560,000	438,661	**552,000**	**582,055**	22,055	3.9%	D. Reimer
39960	Transfer in ETSB (911) - Salaries/AP Claims	180,327	183,600	183,600	185,100	153,000	**185,100**	**146,230**	(38,870)	-21.0%	D. Reimer
39961	Transfer in from Tourism Audit Fees	4,023	3,726	2,823	3,000	2,794	**2,794**	**3,000**	0	0.0%	D. Reimer
39964	Transfer in from Working Cash Fund	624	342	227	250	0	**200**	**200**	(50)	-20.0%	D. Reimer/C. Soat
39965	Transfer in from Treasurer Auto Fund	0	0	0	0	0	**0**	**0**	0	0.0%	C. Soat
39966	Transfer in for Information & Communications	49,528	51,528	54,828	54,828	52,673	**54,828**	**53,070**	(1,758)	-3.2%	J. Kratcha
39967	Transfer in from Mental Health Fund	660	1,000	1,000	1,000	0	**1,000**	**1,000**	0	0.0%	D. Reimer
39957	Transfer in from Transit Fund (PCOM)	0	0	0	0	0	**0**	**8,820**	8,820	0.0%	D. Reimer
39968	Misc. Interfund Transfer	0	51,642	0	0	0	**0**	**0**	0	0.0%	D. Reimer
39963	Transfer in Contingency	0	0	0	0	0	**0**	**0**	0	0.0%	D. Reimer
		6,607,480	6,745,031	7,067,677	**6,935,972**	**5,211,350**	**7,022,329**	**6,954,733**	18,761	0.3%	
	Total Expenditures	6,567,242	6,217,964	6,697,278	**7,350,174**	**5,252,223**	**7,299,264**	**7,394,801**	44,627	0.6%	
	Net Revenues over Expenditures	40,238	527,066	370,399	**(414,202)**	**(40,873)**	**(276,935)**	**(440,068)**	(25,866)	6.2%	
	Fund Balance, beginning of year	2,234,043	2,274,281	2,801,347	**3,171,746**	**3,171,746**	**3,171,746**	**2,894,811**	(276,935)	-8.7%	
	Fund Balance, end of year	2,274,281	2,801,347	3,171,746	**2,757,544**	**3,130,873**	**2,894,811**	**2,454,743**	(302,801)	-11.0%	

Estimated FY2014
General Fund Revenue
$6,954,733
11/19/2013



General Fund FY2014 Budget Summary

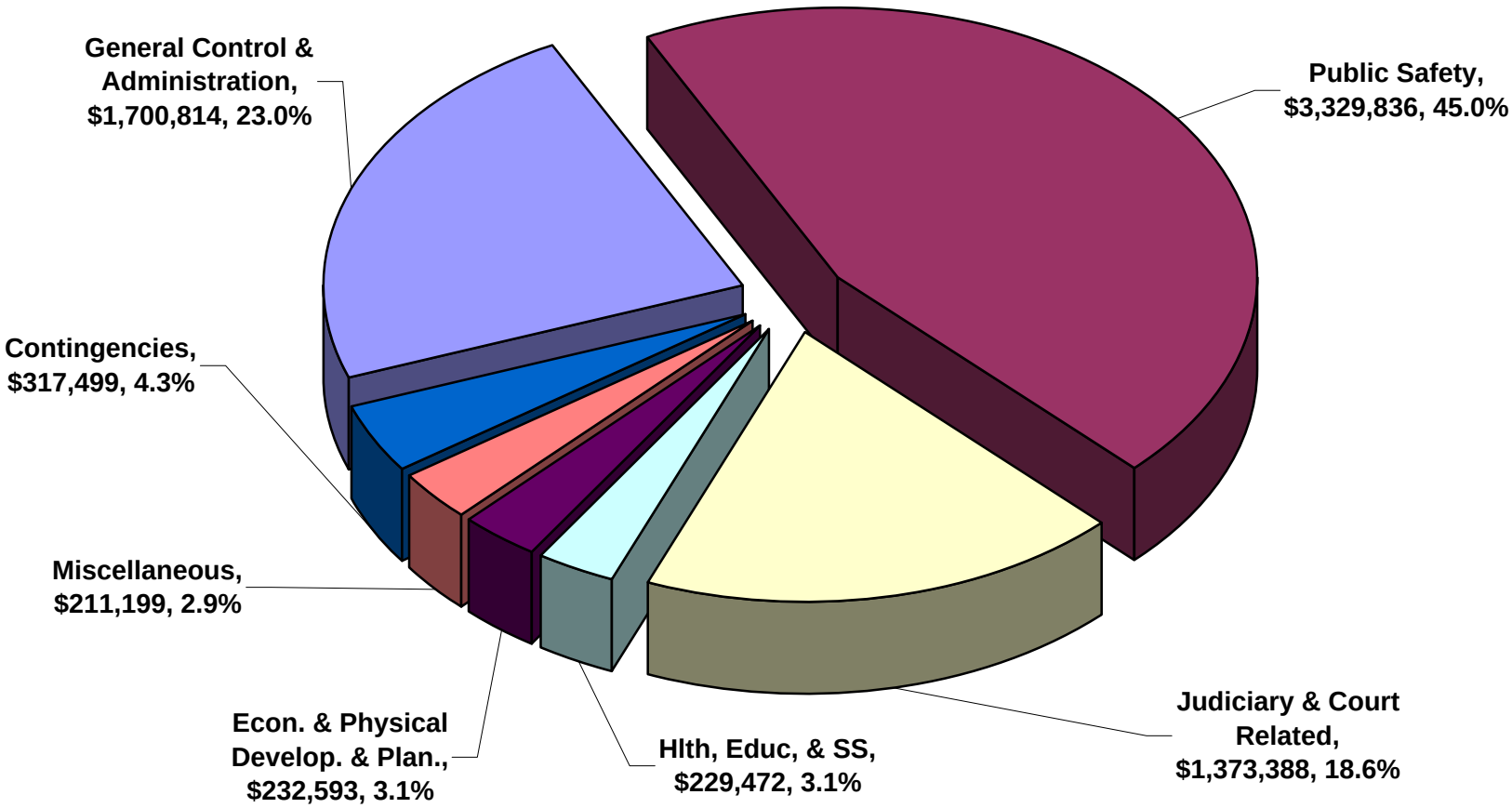
EXPENDITURES

Acct. No.	Account Title	Year Ended Nov. 30 2010 ACTUAL	Year Ended Nov. 30 2011 ACTUAL	Year Ended Nov. 30 2012 ACTUAL	Year Ending Nov. 30 2013 Budget	Year Ending Nov. 30 2013 10-mo Actual	Year Ending Nov. 30 2013 Est. Actual	Year Ending Nov., 30 2014 Proposed	$ Amount Budget Change 13 to '14	% Budget Change 13 to '14
	General Control & Administration	1,466,166	1,384,152	1,507,654	1,600,767	1,255,869	1,570,847	1,700,814	100,047	6.2%
	Miscellaneous	180,137	185,154	160,588	199,899	74,756	199,088	211,199	11,300	5.7%
	Public Safety	2,871,392	2,990,007	3,090,800	3,251,339	2,613,474	3,319,369	3,329,836	78,497	2.4%
	Judiciary & Court Related	1,215,864	1,236,444	1,242,048	1,363,327	1,026,589	1,299,039	1,373,388	10,061	0.7%
	Hlth, Educ, & SS	645,517	201,005	213,812	233,520	187,897	226,683	229,472	(4,048)	-1.7%
	Econ. & Physical Develop. & Planning	188,165	185,818	196,021	223,193	167,017	206,110	232,593	9,400	4.2%
	Contingencies	0	35,385	286,355	478,128	421,128	478,128	317,500	(160,628)	-33.6%
	Total	**6,567,241**	**6,217,965**	**6,697,277**	**7,350,174**	**5,746,731**	**7,299,264**	**7,394,802**	44,628	0.6%
Detail of above totals										
General Control & Administration										
40101	Courthouse	113,387	114,338	117,785	133,661	98,520	126,980	127,289	(6,372)	-4.8%
40102	County Board	119,934	75,407	75,990	106,398	66,817	106,323	106,561	163	0.2%
40103	County Administrator	151,654	151,657	161,427	166,664	137,819	165,682	181,015	14,351	8.6%
40104	County Treasurer	212,399	213,227	222,850	241,231	195,097	241,070	249,622	8,391	3.5%
40105	Tax Extension & Collection	19,368	18,135	19,011	19,700	10,675	19,700	19,700	0	0.0%
40106	County Clerk/Recorder	337,336	347,111	365,546	398,207	322,283	396,293	419,695	21,488	5.4%
40107	Elections	133,286	61,966	141,781	92,127	70,758	72,717	146,990	54,863	59.6%
40108	Supervisor of Assessments	249,634	274,583	264,400	289,903	235,007	289,903	302,177	12,274	4.2%
40109	Board of Review	12,948	11,314	10,368	14,636	13,064	14,636	14,636	0	0.0%
40110	Information & Cmpt. Tech.	116,220	116,415	128,498	138,239	105,829	137,543	133,128	(5,111)	-3.7%
Miscellaneous										
40112	Miscellaneous	180,137	185,154	160,588	199,899	74,756	199,088	211,199	11,300	5.7%
Public Safety										
41121	County Sheriff	1,466,497	1,502,934	1,577,914	1,633,098	1,347,067	1,633,031	1,675,269	42,171	2.6%
41122	Safety Building	555,400	564,417	579,805	646,338	476,655	651,338	658,464	12,126	1.9%
41123	Communications	698,125	751,124	775,273	771,817	645,472	844,816	794,776	22,959	3.0%
41124	Court Security	94,934	100,019	96,163	106,273	88,534	106,273	108,201	1,928	1.8%
41125	Emergency Management	15,225	19,313	17,070	28,928	15,798	28,927	29,236	308	1.1%

41126	Merit Commission	0	346	1,311	4,000	250	4,000	4,000	0	0.0%
41127	County Coroner	41,212	51,853	43,263	60,886	39,698	50,984	59,890	(996)	-1.6%
Judiciary & Court Related										
42131	Courts	161,219	164,636	157,265	176,165	121,422	173,013	178,850	2,686	1.5%
42132	Probation Department	354,453	365,441	382,203	406,076	319,303	404,475	414,802	8,726	2.1%
42133	Circuit Clerk	274,411	274,898	285,918	308,833	247,153	306,834	317,205	8,372	2.7%
42134	States Attorney	425,782	431,468	416,661	472,254	338,712	414,717	462,531	(9,723)	-2.1%
Health, Education & Social Services										
44153	Animal Control	87,394	92,627	95,793	112,913	87,076	106,076	113,642	729	0.6%
44157	Social & Enviornmental Serv.	506,913	62,420	70,585	73,553	65,383	73,553	70,553	(3,000)	-4.1%
44159	Regional Supt. of Schools	51,210	45,958	47,434	47,054	35,438	47,054	45,277	(1,777)	-3.8%
Econ. & Physical Development & Planning										
45162	Economic Development/Planning	0	0	0	0	0	0	0	0	#DIV/0!
45163	Zoning & Building Code Admin.	188,165	185,818	196,021	223,193	167,017	206,110	232,593	9,400	4.2%
Contingency										
49197	Transfer Out-Contingency Fund	0	35,385	161,355	206,954	206,954	206,954	0	(206,954)	-100.0%
49197	Transfers Out - Economic Dev. Investment	0	0	0	0	0	0	0	0	#DIV/0!
49197	Transfers Out - Mental Health	0	0	0	0	0	0	0	0	#DIV/0!
49197	Transfers Out - Insurance	0	0	0	0	0	0	0	0	#DIV/0!
49197	Transfer Out - Emergency Ser. Comm. Fund	0	0	0	0	0	0	0	0	#DIV/0!
49197	Transfers Out - Capital Investment	0	0	0	25,000	25,000	25,000	0	(25,000)	-100.0%
49197	Transfers Out - Capital Equipment	0	0	0	120,640	63,640	120,640	191,965	71,325	59.1%
49197	Transfer Out - Debt Service to ESC Fund	0	0	125,000	125,534	125,534	125,534	125,534	0	0.0%
	Total Contingency	0	35,385	286,355	478,128	421,128	478,128	317,500	(160,628)	-33.6%
	Total General Fund Expenditures	6,567,241	6,217,965	6,697,277	7,350,174	5,746,731	7,299,264	7,394,801	44,627	0.6%
	Total General Fund Revenues	6,607,479	6,745,031	7,067,677	6,935,972	4,414,529	7,022,329	6,954,733	18,761	0.3%
	Net Revenues over Expenditures	40,238	527,065	370,400	(414,202)	(1,332,202)	(276,935)	(440,068)	(25,866)	6.2%
	Fund Balance, beginning of year	2,234,043	2,274,281	2,801,346	3,171,746	3,171,746	3,171,746	2,894,811	(276,935)	-8.7%
	Fund Balance, end of year	**2,274,281**	**2,801,346**	**3,171,746**	**2,757,544**	**1,839,544**	**2,894,811**	**2,454,743**	(302,801)	-11.0%

Jo Daviess County
FY2014 Projected General Fund Expenditures
$7,394,801

11/19/2013



001-40101 Courthouse									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to 14
	PERSONNEL	**29,017**	**27,696**	**22,516**	**39,805**	**0**	**714**	**714**	(39,091)
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**3,653**	**3,159**	**3,477**	**3,001**	**3,042**	**3,001**	**3,001**	(0)
	CONTRACTUAL SERVICES	**80,717**	**83,365**	**91,792**	**90,855**	**95,478**	**123,265**	**123,575**	32,720
	CAPITAL OUTLAY	**0**	**118**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTALS	**113,387**	**114,338**	**117,785**	**133,661**	**98,520**	**126,980**	**127,289**	(6,372)
	PERSONNEL								
401	Salaries - Full-time	18,669	18,588	14,575	24,931	0	0	0	(24,931)
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	0	0	0	714	0	714	714	0
405	Salaries - Overtime	936	0	0	1,345	0	0	0	(1,345)
411	Health Insurance	6,048	5,737	5,147	7,479	0	0	0	(7,479)
412	Unemployment Insurance					0			0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	1,209	1,152	904	1,673	0	0	0	(1,673)
422	Medicare Contribution	283	270	211	391	0	0	0	(391)
431	Retirement Contribution (IMRF)	1,873	1,949	1,679	3,272	0	0	0	(3,272)
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Training								0
502	Travel Expense								0
503	Dues					0			0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies	1,030	338	966	1,000	825	1,000	1,000	0
602	Janitorial Supplies	2,000	2,821	2,511	2,001	2,217	2,001	2,001	(0)
603	Operating Supplies								0
604	Computer Supplies					0			0
605	Office Supplies					0			0
606	Minor Equipment & Small Tools	623							0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service	15,172	15,489	27,766	22,500	43,640	54,910	55,220	32,720
702	Professional Service								0
703	Postage					0			0
704	Telephone	145	174	206	175	158	175	175	0
705	Publishing								0
706	Printing								0
711	Utilities	65,400	67,702	63,820	68,180	51,680	68,180	68,180	(1)
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment		118						0
815	Furniture								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer					0			0
	TOTAL EXPENDITURES	**113,387**	**114,338**	**117,785**	**133,661**	**98,520**	**126,980**	**127,289**	(6,372)

001-40102 County Board									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to 14
	PERSONNEL	**59,293**	**66,363**	**67,291**	**87,427**	**57,545**	**87,427**	**87,827**	400
	TRAINING & PROFESSIONAL DEV.	**1,075**	**1,214**	**1,436**	**4,660**	**1,230**	**4,585**	**4,660**	0
	COMMODITIES	**1,418**	**2,715**	**1,654**	**1,300**	**1,392**	**1,300**	**1,800**	500
	CONTRACTUAL SERVICES	**57,907**	**1,103**	**3,815**	**4,823**	**1,237**	**4,823**	**6,186**	1,363
	CAPITAL OUTLAY	**0**	**3,954**	**1,253**	**2,000**	**200**	**2,000**	**3,088**	1,088
	OTHER	**241**	**58**	**541**	**6,188**	**5,213**	**6,188**	**3,000**	(3,188)
	TOTALS	**119,934**	**75,407**	**75,990**	**106,398**	**66,817**	**106,323**	**106,561**	163
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem	40,150	44,650	44,590	59,280	39,420	59,280	59,280	0
403	Salaries - Part-time & Temporary	3,000	3,000	3,000	6,300	2,833	6,300	6,300	0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	2,670	2,954	2,961	4,066	2,610	4,066	4,066	0
422	Medicare Contribution	625	691	698	951	605	951	951	0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage	12,848	15,068	16,042	16,830	12,077	16,830	17,230	400
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	139	361	3,510	155	3,510	3,510	0
502	Travel Expense								0
503	Dues	1,075	1,075	1,075	1,150	1,075	1,075	1,150	0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies		72						0
605	Office Supplies	1,278	1,446	1,654	1,300	1,392	1,300	1,800	500
606	Minor Equipment & Small Tools	140	1,197					0	0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	56,996	290	378	2,533	480	2,533	2,696	163
703	Postage	392	386	1,373	1,000	301	1,000	1,000	0
704	Telephone & Electronic Communications	398	410	311	490	280	490	490	0
705	Publishing	120	16	1,115	800	177	800	2,000	1,200
706	Printing			639				0	0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment		3,954	1,253	2,000	200	2,000	3,088	1,088
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense	241	58	541	1,000	25	1,000	2,000	1,000
910	Intergovernmental Agreement								0
990	Interfund Transfer				5,188	5,188	5,188	1,000	(4,188)
	TOTAL EXPENDITURES	**119,934**	**75,407**	**75,990**	**106,398**	**66,817**	**106,323**	**106,561**	163

001-40103 County Administrator

EXPENDITURES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2010 ACTUAL	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 AUDITED	Year Ending Nov. 30, 2013 BUDGET	10-mo Actual	Est. Actual	Year Ending Nov. 30, 2014 PROPOSED	Amount of Change 13 to 14
	PERSONNEL	**146,510**	**145,828**	**156,376**	**159,673**	**132,847**	**159,848**	**174,062**	14,389
	TRAINING & PROFESSIONAL DEV.	**2,640**	**1,639**	**1,437**	**2,581**	**1,826**	**2,138**	**2,581**	0
	COMMODITIES	**2,030**	**2,428**	**2,216**	**1,810**	**1,644**	**1,746**	**1,810**	0
	CONTRACTUAL SERVICES	**474**	**763**	**398**	**1,600**	**503**	**950**	**1,563**	(37)
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	0
	TOTALS	**151,654**	**151,657**	**161,427**	**166,664**	**137,819**	**165,682**	**181,015**	14,351
	PERSONNEL								
401	Salaries - Full-time	111,914	111,639	114,824	116,344	97,358	116,344	126,549	10,205
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	7,689	6,273	10,293	10,032	8,177	10,032	10,711	679
405	Salaries - Overtime								0
411	Health Insurance	6,984	7,237	8,008	8,979	7,043	8,979	10,830	1,851
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	7,343	7,181	7,767	7,836	6,471	7,836	8,511	675
422	Medicare Contribution	1,717	1,679	1,817	1,832	1,514	1,832	1,990	158
431	Retirement Contribution (IMRF/SLEP)	10,862	11,781	13,543	14,450	11,909	14,450	15,071	621
441	Uniform Allowance								0
451	Automobile Mileage	0	37	124	200	375	375	400	200
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	1,519	308	527	881	229	500	881	0
502	Travel Expense	230	215	0	500	459	500	500	0
503	Dues	891	1,116	910	1,200	1,138	1,138	1,200	0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies	0	469	108	110	46	46	110	0
605	Office Supplies	1,400	1,795	1,928	1,500	1,398	1,500	1,500	0
606	Minor Equipment & Small Tools	630	163	180	200	200	200	200	0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	0	216	0	200	0	0	163	(37)
703	Postage	29	37	12	200	5	50	200	0
704	Telephone & Electronic Communications	445	416	309	1,100	498	800	1,100	0
705	Publishing	0	95	77	100		100	100	0
706	Printing	0	0	0	0	0	0	0	0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	0	1,000	1,000	1,000	1,000	1,000	1,000	0
	TOTAL EXPENDITURES	**151,654**	**151,657**	**161,427**	**166,664**	**137,819**	**165,682**	**181,015**	14,351

001-40104 County Treasurer									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to 14
	PERSONNEL	**194,804**	**193,444**	**201,717**	**216,987**	**175,460**	**216,987**	**223,332**	6,345
	TRAINING & PROFESSIONAL DEV.	**1,136**	**922**	**1,095**	**1,761**	**679**	**1,600**	**1,760**	(1)
	COMMODITIES	**1,330**	**1,271**	**1,149**	**1,403**	**235**	**1,403**	**1,403**	0
	CONTRACTUAL SERVICES	**15,129**	**17,590**	**18,888**	**21,080**	**18,722**	**21,080**	**21,127**	47
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**2,000**	2,000
	TOTALS	**212,399**	**213,227**	**222,850**	**241,231**	**195,097**	**241,070**	**249,622**	8,391
	PERSONNEL								
401	Salaries - Full-time	136,218	135,366	137,092	143,365	119,414	143,365	148,917	5,552
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	9,453	7,079	8,105	8,722	6,220	8,722	8,952	230
405	Salaries - Overtime								0
411	Health Insurance	25,067	26,366	30,010	34,484	25,570	34,484	34,875	391
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	8,990	8,676	8,815	9,927	7,787	9,927	10,191	264
422	Medicare Contribution	2,103	2,029	2,062	2,322	1,821	2,322	2,384	62
431	Retirement Contribution (IMRF)	12,973	13,928	15,634	18,167	14,648	18,167	18,013	(154)
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense	645	757	795	961	333	900	960	(1)
503	Dues	490	165	300	800	346	700	800	0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies	1,330	1,271	1,149	1,403	235	1,403	1,403	0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service	976	618	1,230	2,167	880	2,167	2,167	0
702	Professional Service	13,139	16,016	16,538	16,813	16,774	16,813	16,860	47
703	Postage	343	302	500	500	179	500	500	0
704	Telephone & Electronic Communications	672	654	621	1,600	889	1,600	1,600	0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer							2,000	2,000
	TOTAL EXPENDITURES	**212,399**	**213,227**	**222,850**	**241,231**	**195,097**	**241,070**	**249,622**	8,391

001-40105	**Tax Extension**								
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to 14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**5,267**	**5,469**	**5,214**	**5,500**	**2,938**	**5,500**	**5,500**	0
	CONTRACTUAL SERVICES	**14,101**	**12,666**	**13,796**	**14,200**	**7,737**	**14,200**	**14,200**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTALS	**19,368**	**18,135**	**19,011**	**19,700**	**10,675**	**19,700**	**19,700**	0
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per Diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Milage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies	5,267	5,469	5,214	5,500	2,938	5,500	5,500	0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage	12,000	11,079	11,952	12,000	7,253	12,000	12,000	0
704	Telephone & Electronic Communications								0
705	Publishing	1,601	1,189	1,461	1,700	359	1,700	1,700	0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges	500	398	384	500	125	500	500	0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	**19,368**	**18,135**	**19,011**	**19,700**	**10,675**	**19,700**	**19,700**	0

001-40106	**County Clerk & Recorder**								
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to 14
	PERSONNEL	**300,370**	**308,294**	**324,484**	**347,450**	**281,986**	**347,448**	**370,737**	23,287
	TRAINING & PROFESSIONAL DEV.	**623**	**790**	**1,222**	**2,500**	**623**	**2,000**	**3,056**	556
	COMMODITIES	**9,039**	**7,817**	**6,680**	**8,595**	**7,116**	**8,595**	**7,390**	(1,205)
	CONTRACTUAL SERVICES	**24,804**	**27,710**	**27,660**	**34,162**	**27,058**	**32,750**	**36,012**	1,850
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**2,500**	**2,500**	**5,500**	**5,500**	**5,500**	**5,500**	**2,500**	(3,000)
	TOTALS	**337,336**	**347,111**	**365,546**	**398,207**	**322,283**	**396,293**	**419,695**	21,488
	PERSONNEL								
401	Salaries - Full-time	218,057	218,124	221,810	227,779	193,156	227,779	243,336	15,557
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	4,095	3,944	4,260	6,630	3,452	6,630	6,832	202
405	Salaries - Overtime								0
411	Health Insurance	40,947	47,160	57,488	66,058	49,245	66,058	70,150	4,092
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution	13,567	13,498	13,382	15,060	11,481	15,060	16,037	977
422	Medicare Contribution	3,173	3,157	3,130	3,522	2,685	3,522	3,751	229
431	Retirement Contribution (IMRF)	20,530	22,412	24,415	28,399	21,966	28,399	28,956	557
441	Uniform Allowance								0
451	Automobile Mileage							1,675	1,675
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense	623	790	1,222	2,500	623	2,000	3,056	556
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies	9,039	7,817	6,680	8,595	7,116	8,595	7,390	(1,205)
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
620	Anticipated Revenue Stamps Sold								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service	156	500	0	590	166	250	400	(190)
702	Professional Service	16,841	19,349	20,154	20,717	20,105	22,500	23,857	3,140
703	Postage	6,026	6,030	5,811	9,255	4,861	7,500	9,255	0
704	Telephone & Electronic Communications	1,782	1,831	1,694	3,600	1,927	2,500	2,500	(1,100)
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	2,500	2,500	5,500	5,500	5,500	5,500	2,500	(3,000)
	TOTAL EXPENDITURES	**337,336**	**347,111**	**365,546**	**398,207**	**322,283**	**396,293**	**419,695**	21,488

001-40107 Elections

EXPENDITURES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2010 ACTUAL	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 AUDITED	Year Ending Nov. 30, 2013 BUDGET	10-mo Actual	Est. Actual	Year Ending Nov. 30, 2014 PROPOSED	Amount of Change 13 to 14
	PERSONNEL	**39,262**	**16,735**	**39,725**	**18,427**	**16,499**	**16,594**	**41,640**	23,213
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**24,200**	**7,381**	**29,342**	**21,700**	**9,628**	**9,000**	**30,850**	9,150
	CONTRACTUAL SERVICES	**69,824**	**37,850**	**72,713**	**52,000**	**44,631**	**47,123**	**74,500**	22,500
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTALS	**133,286**	**61,966**	**141,781**	**92,127**	**70,758**	**72,717**	**146,990**	54,863
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	34,772	14,805	34,950	15,450	14,324	14,324	36,310	20,860
405	Salaries - Overtime	2,025	803	2,222	1,400	894	894	2,500	1,100
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution	126	50	169	87	55	55	155	68
422	Medicare Contribution	29	12	40	20	13	13	36	16
431	Retirement Contribution (IMRF)	194	85	258	170	108	108	290	120
441	Uniform Allowance								0
451	Automobile Milage	2,116	980	2,086	1,300	1,105	1,200	2,349	1,049
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies	24,200	7,381	29,342	21,700	9,628	9,000	30,850	9,150
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service	35,080	21,766	35,323	31,000	22,143	29,000	29,000	(2,000)
702	Professional Service	24,990	7,499	30,712	10,000	11,377	11,377	33,000	23,000
703	Postage	3,497	6,042	2,346	6,000	6,365	2,000	6,000	0
704	Telephone & Electronic Communications								0
705	Publishing	6,258	2,543	4,332	5,000	4,746	4,746	6,500	1,500
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	**133,286**	**61,966**	**141,781**	**92,127**	**70,758**	**72,717**	**146,990**	54,863

001-40108	**Chief County Assessment Officer**								
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to 14
	PERSONNEL	**213,297**	**229,441**	**225,672**	**235,892**	**192,531**	**235,892**	**246,792**	10,900
	TRAINING & PROFESSIONAL DEV.	**2,050**	**2,378**	**5,613**	**5,306**	**3,396**	**5,306**	**5,306**	0
	COMMODITIES	**4,597**	**4,509**	**2,562**	**5,323**	**2,083**	**5,323**	**5,323**	0
	CONTRACTUAL SERVICES	**27,215**	**35,179**	**27,477**	**40,306**	**33,921**	**40,306**	**41,680**	1,374
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**2,476**	**3,076**	**3,076**	**3,076**	**3,076**	**3,076**	**3,076**	0
	TOTALS	**249,634**	**274,583**	**264,400**	**289,903**	**235,007**	**289,903**	**302,177**	12,274
									0
	PERSONNEL								0
401	Salaries - Full-time	156,740	157,124	155,738	161,295	136,890	161,294	170,716	9,421
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	2,560	16,277	6,407	1,530	604	1,530	1,530	0
405	Salaries - Overtime	1,272	0	0	930	0	930	930	0
411	Health Insurance	25,067	26,621	33,986	39,053	28,970	39,053	39,598	545
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution	10,018	10,614	9,684	10,339	8,165	10,339	10,923	584
422	Medicare Contribution	2,343	2,482	2,265	2,418	1,909	2,418	2,555	137
431	Retirement Contribution (IMRF)	15,205	16,199	17,287	20,028	15,843	20,028	20,241	213
441	Uniform Allowance								0
451	Automobile Milage	91	124	305	300	150	300	300	0
	TRAINING & PROFESSIONAL DEV.								0
501	Education & Training	914	0	1,375	1,400	675	1,400	1,400	0
502	Travel Expense	599	1,903	3,737	3,200	2,240	3,200	3,200	0
503	Dues	425	425	445	450	425	450	450	0
504	Publications	112	50	56	256	56	256	256	0
505	Tuition Reimbursement								0
	COMMODITIES								0
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies	930	1,182	291	1,723	0	1,723	1,723	0
605	Office Supplies	3,667	3,327	2,271	3,600	2,083	3,600	3,600	0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials	0	0						0
	CONTRACTUAL SERVICES								0
701	Maintenance Service	1,366	1,452	1,695	2,050	1,674	2,050	2,050	0
702	Professional Service	9,562	12,782	11,942	15,136	13,515	15,136	16,510	1,374
703	Postage	5,483	6,724	5,757	7,943	7,432	7,943	7,943	0
704	Telephone & Electronic Communications	1,386	1,274	1,337	3,400	1,763	3,400	3,400	0
705	Publishing	9,138	12,528	6,596	11,277	9,317	11,277	11,277	0
706	Printing	280	419	150	500	221	500	500	0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								0
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
890	Other Improvements								0
	OTHER								0
901	Contingency		0						0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	2,476	3,076	3,076	3,076	3,076	3,076	3,076	0
	TOTAL EXPENDITURES	**249,634**	**274,583**	**264,400**	**289,903**	**235,007**	**289,903**	**302,177**	12,274

001-40109 Board of Review

EXPENDITURES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2010 ACTUAL	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 AUDITED	Year Ending Nov. 30, 2013 BUDGET	10-mo Actual	Est. Actual	Year Ending Nov. 30, 2014 PROPOSED	Amount of Change 13 to 14
	PERSONNEL	**10,286**	**10,448**	**10,139**	**11,089**	**10,177**	**11,089**	**11,089**	0
	TRAINING & PROFESSIONAL DEV.	**1,094**	**0**	**0**	**1,647**	**0**	**1,647**	**1,647**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**1,568**	**866**	**229**	**1,900**	**2,887**	**1,900**	**1,900**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTALS	**12,948**	**11,314**	**10,368**	**14,636**	**13,064**	**14,636**	**14,636**	0
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	8,400	9,000	9,000	9,000	9,000	9,000	9,000	0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution	521	558	558	558	558	558	558	0
422	Medicare Contribution	122	131	131	131	131	131	131	0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Milage	1,244	759	450	1,400	488	1,400	1,400	0
	TRAINING & PROFESSIONAL DEV.								0
501	Education & Training	521	0	0	850	0	850	850	0
502	Travel Expense	573	0	0	797	0	797	797	0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								0
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage	705	351	229	800	2,549	800	800	0
704	Telephone & Electronic Communications								0
705	Publishing	694	388	0	900	63	900	900	0
706	Printing	169	127	0	200	274	200	200	0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	**12,948**	**11,314**	**10,368**	**14,636**	**13,064**	**14,636**	**14,636**	0

001-40110	**Information & Communications Technology**								
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to 14
	PERSONNEL	**96,093**	**97,156**	**106,726**	**110,083**	**89,421**	**109,913**	**111,744**	1,661
	TRAINING & PROFESSIONAL DEV.	**466**	**1,753**	**581**	**11,900**	**7,976**	**11,924**	**1,250**	(10,650)
	COMMODITIES	**2,441**	**1,041**	**1,876**	**3,850**	**588**	**3,850**	**2,000**	(1,850)
	CONTRACTUAL SERVICES	**10,081**	**10,430**	**10,304**	**6,360**	**4,479**	**5,810**	**6,169**	(191)
	CAPITAL OUTLAY	**4,338**	**3,235**	**2,148**	**3,000**	**766**	**3,000**	**2,500**	(500)
	OTHER	**2,800**	**2,800**	**6,863**	**3,046**	**2,600**	**3,046**	**9,465**	6,419
	TOTALS	**116,220**	**116,415**	**128,498**	**138,239**	**105,829**	**137,543**	**133,128**	(5,111)
	PERSONNEL								
401	Salaries - Full-time	74,020	74,069	80,409	81,442	67,034	81,442	83,224	1,782
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance	8,194	8,606	9,762	11,219	8,314	11,219	11,307	88
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution	4,588	4,590	4,983	5,049	4,155	5,049	5,160	111
422	Medicare Contribution	1,073	1,073	1,165	1,181	972	1,181	1,207	26
431	Retirement Contribution (IMRF)	7,075	7,761	9,276	9,872	8,099	9,872	9,646	(226)
441	Uniform Allowance								0
451	Automobile Mileage	1,144	1,058	1,131	1,320	847	1,150	1,200	(120)
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	125	1,592	475	11,000	7,185	11,000	1,000	(10,000)
502	Travel Expense	341	161	30	900	650	850	250	(650)
503	Dues								0
504	Publications			76		140	74		0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies	1,609	807	1,761	3,600	332	3,600	1,750	(1,850)
605	Office Supplies	209	234	115	250	256	250	250	0
606	Minor Equipment & Small Tools	623	0	0	0				0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	0	0	0	0			0
702	Professional Service	6,835	5,789	6,132	3,800	3,003	3,800	3,609	(191)
703	Postage	551	461	0	600	0	50	600	0
704	Telephone & Electronic Communications	2,694	4,180	4,171	1,960	1,476	1,960	1,960	0
705	Publishing	0	0	0	0	0			0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	4,338	3,235	2,148	3,000	766	3,000	2,500	(500)
815	Furniture								0
890	Other Improvements								0
	OTHER								
901	Contingency	0	0	0	446	0	446	415	(31)
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	2,800	2,800	6,863	2,600	2,600	2,600	9,050	6,450
	TOTAL EXPENDITURES	**116,220**	**116,415**	**0**	**138,239**	**105,829**	**137,543**	**133,128**	(5,111)

001-40112 Miscellaneous									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to 14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**79,409**	**76,136**	**66,815**	**85,049**	**73,767**	**85,049**	**92,349**	7,300
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**100,728**	**109,018**	**93,773**	**114,850**	**989**	**114,039**	**118,850**	4,000
	TOTALS	**180,137**	**185,154**	**160,588**	**199,899**	**74,756**	**199,088**	**211,199**	11,300
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
620	Anticipated State Rev Stamps Sold								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	71,780	72,217	62,147	81,289	57,477	81,289	88,589	7,300
703	Postage	7,451	3,756	4,471	3,520	16,132	3,520	3,520	0
704	Telephone & Electronic Communications	178	163	197	240	158	240	240	0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
903	R R SCH #210 Fish/Wildlife R Act 20%		993	1,068	1,800	989	989	1,800	0
905	Miscellaneous (State Rev.Stamps, SO Reg)	100,728	107,560	92,705	113,050	0	113,050	117,050	4,000
909	Pharmaceutical Drug Pick-Up	0	465	0	0	0	0	0	0
910	Intergovernmental Agreement (Homeland Security Grant Dis.)								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	**180,137**	**185,154**	**160,588**	**199,899**	**74,756**	**199,088**	**211,199**	11,300

Jo Daviess County, IL
Annual Budget
FY2014

Miscellaneous Budget Detail									
FY 2007 - FY 2014									
									Change
702 Professional Services	**FY07**	**FY08**	**FY09**	**FY10**	**FY11**	**FY12**	**FY13**	**FY14**	**13to 14**
Auditing Services	47,750	49,105	61,980	64,595	64,595	70,000	70,000	70,000	0
Codification Services	7,400	7,400	7,400	5,139	5,139	5,139	5,139	5,139	0
Weed Inspector	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	0
Cobra Admin	475	475	475	600	600	775	775	775	0
Cafeteria (Flex) Plan Administration	1,000	1,000	1,000	875	875	875	875	875	0
Salary Survey	7,500	0	0	0	0	0	0	0	0
Salary Scale Review	0	0	0	0	0	0	0	0	0
Implementation of salary plan survey	0	0	0	0	0	0	0	0	0
CVB annual meeting	0	3,000	3,000	3,000	3,000	3,000	3,000	3,000	0
Comprehensive cost/fee study	0	0	26,000	0	0	0	0	0	0
GASB 45 Actuarial Study	0	0	0	5,000	0	5,000	0	5,000	5,000
Illinois State Police Livescan Fees								**2,300**	2,300
Total - 702	$65,625	$62,480	$101,355	$80,709	$75,709	$86,289	$81,289	$88,589	$7,300
703 Postage									
Postage machine rental/maintenance				3,520	3,520	3,520	3,520	3,520	0
704 Telephone & Electronic Comm									
Postage machine local phone line				240	240	240	240	240	0
903 R R SCH #210 Fish/Wildlife R Act 20%									
20% portion of Fish/Wildlife Refuge Act payment	0	0	0	0	0	1,000	1,800	1,800	0
905 Miscellaneous									
State Portion Revenue Stamps				0	92,000	92,000	112,000	**116,000**	4,000
State Portion Sex Offender Registration Fees				0	0	0	1,050	1,050	0
Total - 905	0	0	0	0	92,000	92,000	113,050	117,050	4,000
Total - Miscellaneous Budget Target Amount	**$65,625**	**$62,480**	**$101,355**	**$84,469**	**$171,469**	**$183,049**	**$199,899**	**$211,199**	$11,300

001-41121	Sheriff								
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUIDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to 14
	PERSONNEL	**1,253,875**	**1,262,215**	**1,346,132**	**1,392,001**	**1,145,562**	**1,391,934**	**1,439,318**	47,317
	TRAINING & PROFESSIONAL DEV.	**8,950**	**10,560**	**9,577**	**13,800**	**8,586**	**13,800**	**13,800**	0
	COMMODITIES	**87,103**	**94,752**	**99,134**	**92,115**	**77,921**	**92,115**	**87,869**	(4,246)
	CONTRACTUAL SERVICES	**32,569**	**51,408**	**37,372**	**51,182**	**30,999**	**51,182**	**50,282**	(900)
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**84,000**	**84,000**	**85,698**	**84,000**	**84,000**	**84,000**	**84,000**	0
	TOTALS	**1,466,497**	**1,502,934**	**1,577,914**	**1,633,098**	**1,347,067**	**1,633,031**	**1,675,269**	42,171
	PERSONNEL								
401	Salaries - Full-time	806,643	825,018	864,273	859,340	714,173	859,273	881,732	22,392
405	Salaries - Overtime (Union Provisions)								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	25,691	6,213	6,152	32,640	5,079	32,640	32,600	(40)
405	Salaries - Overtime	107,252	94,497	94,573	67,900	80,092	67,900	67,900	0
405	Salaries - Overtime - Holiday Patrol Grant		0	0	3,767	0	3,767	0	(3,767)
488	Salaries - River Patrol								0
407	Deputy Sheriff Holiday								0
411	Health Insurance	100,627	115,896	140,394	167,151	135,280	167,151	185,461	18,310
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	57,503	55,894	58,731	60,150	47,890	60,150	61,301	1,151
422	Medicare Contribution	13,448	13,072	13,735	14,067	11,200	14,067	14,336	269
431	Retirement Contribution (IMRF/SLEP)	132,808	143,828	162,116	178,986	144,066	178,986	187,987	9,001
441	Uniform Allowance	9,904	7,797	6,158	8,000	7,780	8,000	8,000	0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	3,730	4,780	4,350	7,500	3,750	7,500	7,500	0
502	Travel Expense	2,407	3,974	3,331	4,000	3,492	4,000	4,000	0
503	Dues	1,759	1,244	1,410	1,300	1,093	1,300	1,300	0
504	Publications	1,054	562	485	1,000	251	1,000	1,000	0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies	9,549	13,030	9,818	14,615	12,393	14,615	10,369	(4,246)
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools	1,638	2,478	1,805	2,500	821	2,500	2,500	0
611	Automotive Fuel/Oil	75,916	79,243	87,511	75,000	64,707	75,000	75,000	0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service	28,285	33,427	34,126	35,982	18,208	35,982	35,082	(900)
702	Professional Service	1,574	2,392	739	3,000	1,248	3,000	3,000	0
703	Postage	1,464	1,695	1,243	2,400	960	2,400	2,400	0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing	1,245	1,958	1,185	2,300	533	2,300	2,300	0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
725	Union Legal Services		11,937	79	7,500	10,050	7,500	7,500	0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense			1,698					0
910	Intergovernmental Agreement								0
990	Interfund Transfer	84,000	84,000	84,000	84,000	84,000	84,000	84,000	0
	TOTAL EXPENDITURES	**1,466,497**	**1,502,934**	**1,577,914**	**1,633,098**	**1,347,067**	**1,633,031**	**1,675,269**	42,171

001-41122	**Safety Building**								
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to 14
	PERSONNEL	**400,959**	**424,852**	**446,838**	**462,767**	**353,569**	**467,767**	**474,893**	12,126
	TRAINING & PROFESSIONAL DEV.	**609**	**1,024**	**343**	**2,135**	**760**	**2,135**	**2,135**	0
	COMMODITIES	**13,517**	**13,090**	**10,079**	**15,000**	**10,101**	**15,000**	**16,200**	1,200
	CONTRACTUAL SERVICES	**140,314**	**125,452**	**122,546**	**166,436**	**112,226**	**166,436**	**165,236**	(1,200)
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTALS	**555,400**	**564,417**	**579,805**	**646,338**	**476,655**	**651,338**	**658,464**	12,126
									0
	PERSONNEL								0
401	Salaries - Full-time	261,112	257,995	274,657	277,676	217,101	277,676	286,230	8,554
405	Salaries - Overtime (Union Provisions)								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	400	3	2,322	3,060	615	3,060	3,081	21
405	Salaries - Overtime	31,771	49,271	39,367	35,000	26,783	35,000	35,000	0
411	Health Insurance	49,381	52,975	59,700	69,758	52,544	69,758	70,635	877
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	17,349	18,055	18,706	19,576	14,268	19,576	20,107	531
422	Medicare Contribution	4,057	4,222	4,375	4,578	3,337	4,578	4,703	125
431	Retirement Contribution (IMRF/SLEP)	36,078	41,357	46,235	51,619	38,477	56,619	53,637	2,018
441	Uniform Allowance	811	974	1,477	1,500	444	1,500	1,500	0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								0
501	Education & Training	609	941	295	2,000	760	2,000	2,000	0
502	Travel Expense								0
503	Dues	0	83	48	135	0	135	135	0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								0
601	Maintenance Supplies	1,142	1,128	882	2,000	1,242	2,000	2,000	0
602	Janitorial Supplies	2,823	2,715	2,396	3,000	2,937	3,000	3,000	0
603	Operating Supplies	5,294	3,480	3,788	5,000	3,335	5,000	5,000	0
604	Computer Supplies								0
605	Office Supplies	2,413	1,961	1,598	3,000	1,590	3,000	3,000	0
606	Minor Equipment & Small Tools	1,846	3,805	1,415	2,000	996	2,000	3,200	1,200
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								0
701	Maintenance Service	10,719	6,116	8,839	10,200	9,678	10,200	10,200	0
702	Professional Service	12,301	14,486	12,432	20,000	17,612	20,000	20,000	0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities	57,885	48,194	56,669	63,941	38,764	63,941	63,941	0
712	Garbage Disposal	1,208	1,313	1,240	1,100	1,038	1,100	1,100	0
719	Other Service Charges	51,905	46,610	37,969	62,000	40,094	62,000	60,800	(1,200)
721	Liability Insurance								0
722	General Insurance	6,296	5,597	5,317	7,200	3,638	7,200	7,200	0
723	Risk Management Contribution								0
724	Rentals								0
725	Union Legal Fees		3,138	79	1,995	1,403	1,995	1,995	0
	CAPITAL OUTLAY								0
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
890	Other Improvements								0
	OTHER								0
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	**555,400**	**564,417**	**579,805**	**646,338**	**476,655**	**651,338**	**658,464**	12,126

001-41123 Communications									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to 14
	PERSONNEL	**578,254**	**622,496**	**658,885**	**655,324**	**547,776**	**728,323**	**676,783**	21,459
	TRAINING & PROFESSIONAL DEV.	**378**	**0**	**188**	**500**	**0**	**500**	**500**	0
	COMMODITIES	**996**	**828**	**204**	**1,000**	**340**	**1,000**	**1,000**	0
	CONTRACTUAL SERVICES	**118,496**	**127,800**	**115,996**	**114,993**	**97,357**	**114,993**	**116,493**	1,500
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTALS	**698,125**	**751,124**	**775,273**	**771,817**	**645,472**	**844,816**	**794,776**	22,959
	PERSONNEL								
401	Salaries - Full-time	373,176	384,327	398,384	397,463	330,181	397,463	406,505	9,042
405	Salaries - Overtime (Union Provisions)								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	1,749	1,470	1,293	8,160	819	81,160	8,216	56
405	Salaries - Overtime	58,172	76,614	80,841	57,300	58,029	57,300	57,300	0
411	Health Insurance	49,349	52,618	59,175	70,300	56,988	70,300	77,515	7,215
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	26,516	28,122	29,554	28,701	23,751	28,701	29,265	564
422	Medicare Contribution	6,200	6,577	6,912	6,712	5,555	6,712	6,844	132
431	Retirement Contribution (IMRF/SLEP)	63,094	72,770	82,726	86,687	72,453	86,687	91,138	4,451
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	378	0	188	500	0	500	500	0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies	996	828	204	1,000	340	1,000	1,000	0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service	10,410	12,003	12,657	32,700	21,792	32,700	34,200	1,500
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications	98,226	97,206	92,595	67,793	59,814	67,793	67,793	0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges	9,860	11,467	10,665	10,000	11,011	10,000	10,000	0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
725	Union Legal Services		7,125	79	4,500	4,740	4,500	4,500	0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	**698,125**	**751,124**	**775,273**	**771,817**	**645,472**	**844,816**	**794,776**	22,959

001-41124	**Court Security**								
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to 14
	PERSONNEL	**92,450**	**95,249**	**95,936**	**99,768**	**87,588**	**99,768**	**101,696**	1,928
	TRAINING & PROFESSIONAL DEV.	**0**	**295**	**76**	**500**	**0**	**500**	**500**	0
	COMMODITIES	**28**	**590**	**0**	**1,000**	**239**	**1,000**	**1,000**	0
	CONTRACTUAL SERVICES	**2,456**	**3,885**	**151**	**4,005**	**707**	**4,005**	**4,005**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**1,000**	**0**	**1,000**	**1,000**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTALS	**94,934**	**100,019**	**96,163**	**106,273**	**88,534**	**106,273**	**108,201**	1,928
	PERSONNEL								
401	Salaries - Full-time	61,606	64,344	65,870	66,088	55,082	66,088	67,226	1,138
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	1,371	1,789	550	2,040	959	2,040	2,054	14
405	Salaries - Overtime	5,741	4,531	2,901	3,000	2,841	3,000	3,000	0
411	Health Insurance	8,035	7,871	8,479	9,529	14,159	9,529	9,588	59
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	4,307	4,303	4,412	4,410	3,429	4,410	4,481	71
422	Medicare Contribution	1,007	1,006	1,032	1,031	802	1,031	1,048	17
431	Retirement Contribution (IMRF/SLEP)	10,061	10,905	12,305	13,170	10,316	13,170	13,799	629
441	Uniform Allowance	322	500	388	500	0	500	500	0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	295	76	500	0	500	500	0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools	28	590	0	1,000	239	1,000	1,000	0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service	2,456	2,304	72	3,000	0	3,000	3,000	0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
725	Union Legal Services		1,581	79	1,005	707	1,005	1,005	0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	0	0	0	1,000		1,000	1,000	0
815	Furniture								0
890	Other Improvements								0
	OTHER								0
901	Contingency								
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	**94,934**	**100,019**	**96,163**	**106,273**	**88,534**	**106,273**	**108,201**	1,928

001-41125	**Emergency Management**								
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to 14
	PERSONNEL	**3,166**	**7,294**	**5,689**	**11,128**	**5,479**	**11,127**	**11,436**	308
	TRAINING & PROFESSIONAL DEV.	**855**	**924**	**1,649**	**1,500**	**1,658**	**1,500**	**1,500**	0
	COMMODITIES	**2,853**	**1,621**	**2,027**	**5,500**	**2,363**	**5,500**	**5,500**	0
	CONTRACTUAL SERVICES	**7,600**	**7,352**	**6,979**	**8,800**	**6,298**	**8,800**	**8,800**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**750**	**2,122**	**726**	**2,000**	**0**	**2,000**	**2,000**	0
	TOTALS	**15,225**	**19,313**	**17,070**	**28,928**	**15,798**	**28,927**	**29,236**	308
	PERSONNEL								
401	Salaries - Full-time	2,587	0						0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	0	6,776	0	8,782	0	0	0	(8,782)
405	Salaries - Overtime	0	0	4,996	0	4,326	8,782	8,984	8,984
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	161	420	172	544	265	544	557	13
422	Medicare Contribution	38	98	40	127	62	127	130	3
431	Retirement Contribution (IMRF)	381	0	480	1,674	825	1,674	1,765	91
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	75	250	500	500	375	500	500	0
502	Travel Expense	780	674	1,149	1,000	1,283	1,000	1,000	0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies	2,155	1,356	1,777	2,200	1,289	2,200	2,200	0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools	698	265	249	3,300	1,074	3,300	3,300	0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service	3,100	2,552	3,329	4,000	5,298	4,000	4,000	0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals	4,500	4,800	3,650	4,800	1,000	4,800	4,800	0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
920	Unbudgeted Grant Expense	750	2,122	726	2,000	0	2,000	2,000	0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	**15,225**	**19,313**	**17,070**	**28,928**	**15,798**	**28,927**	**29,236**	308

001-41126	Merit Commission								
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to 14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**278**	**309**	**750**	**250**	**750**	**750**	0
	COMMODITIES	**0**	**0**	**123**	**250**	**0**	**250**	**250**	0
	CONTRACTUAL SERVICES	**0**	**68**	**879**	**3,000**	**0**	**3,000**	**3,000**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTALS	**0**	**346**	**1,311**	**4,000**	**250**	**4,000**	**4,000**	0
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense	0	28	59	500	0	500	500	0
503	Dues	0	250	250	250	250	250	250	0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies	0	0	123	250	0	250	250	0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	0	68	732	2,000	0	2,000	2,000	0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing	0	0	148	1,000	0	1,000	1,000	0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	**0**	**346**	**1,311**	**4,000**	**250**	**4,000**	**4,000**	0

001-41127	**County Coroner**								
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to 14
	PERSONNEL	**24,734**	**27,028**	**26,175**	**39,242**	**22,869**	**29,572**	**37,635**	(1,607)
	TRAINING & PROFESSIONAL DEV.	**325**	**457**	**412**	**1,825**	**1,358**	**1,525**	**2,745**	920
	COMMODITIES	**561**	**463**	**1,087**	**200**	**325**	**270**	**270**	70
	CONTRACTUAL SERVICES	**12,915**	**21,182**	**13,382**	**17,369**	**14,996**	**17,367**	**16,990**	(379)
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**2,677**	**2,724**	**2,207**	**2,250**	**150**	**2,250**	**2,250**	0
	TOTALS	**41,212**	**51,853**	**43,263**	**60,886**	**39,698**	**50,984**	**59,890**	(996)
	PERSONNEL								
401	Salaries - Full-time	17,310	17,743	17,771	17,000	14,123	17,000	17,289	289
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	505	945	350	2,727	1,509	2,727	2,801	74
405	Salaries - Overtime								0
411	Health Insurance	1,500	1,500	1,500	12,047	2,302	3,190	10,753	(1,294)
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution	1,426	1,503	1,598	1,626	1,325	1,626	1,649	23
422	Medicare Contribution	334	351	374	380	310	380	386	6
431	Retirement Contribution (IMRF)	2,201	2,546	2,963	2,849	2,257	2,849	2,757	(92)
441	Uniform Allowance								0
451	Automobile Mileage	1,458	2,439	1,620	2,612	1,042	1,800	2,000	(612)
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	87	900	1,019	800	1,395	495
502	Travel Expense	0	132	0	575	14	400	1,000	425
503	Dues	325	325	325	350	325	325	350	0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies	491	327	1,017	0	0	0	0	0
604	Computer Supplies								0
605	Office Supplies	70	135	70	200	325	270	270	70
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	10,470	16,701	10,310	13,659	12,084	14,000	13,840	181
703	Postage	106	20	9	110	19	50	110	0
704	Telephone & Electronic Communications	432	97	178	550	850	950	1,040	490
705	Publishing		0						0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges	557	1,989	1,335	900	667	667	0	(900)
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals Morgue Facility	1,350	2,375	1,550	2,150	1,375	1,700	2,000	(150)
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous	0	47	207	250	150	250	250	0
910	Intergovernmental Agreement								0
990	Interfund Transfer	2,677	2,677	2,000	2,000		2,000	2,000	0
	TOTAL EXPENDITURES	**41,212**	**51,853**	**43,263**	**60,886**	**39,698**	**50,984**	**59,890**	(996)

001-42131	Courts								
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to 14
	PERSONNEL	**103,393**	**104,207**	**104,226**	**110,039**	**91,386**	**110,038**	**112,508**	2,469
	TRAINING & PROFESSIONAL DEV	**4,784**	**4,001**	**4,020**	**6,500**	**1,065**	**6,000**	**6,500**	0
	COMMODITIES	**23,636**	**27,948**	**28,084**	**29,000**	**18,612**	**28,500**	**29,500**	500
	CONTRACTUAL SERVICES	**25,455**	**24,307**	**18,633**	**26,676**	**9,308**	**25,025**	**26,342**	(334)
	CAPITAL OUTLAY	**2,033**	**2,237**	**390**	**2,000**	**150**	**1,500**	**2,000**	0
	OTHER	**1,919**	**1,935**	**1,913**	**1,950**	**900**	**1,950**	**2,000**	50
	TOTALS	**161,219**	**164,636**	**157,265**	**176,165**	**121,422**	**173,013**	**178,850**	2,686
	PERSONNEL								
401	Salaries - Full-time	53,186	53,186	52,723	55,393	46,019	55,393	56,889	1,496
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	35,026	35,026	34,722	36,480	30,305	36,480	37,465	985
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution	5,469	5,469	5,421	5,696	4,732	5,696	5,850	154
422	Medicare Contribution	1,279	1,279	1,268	1,332	1,107	1,332	1,368	36
431	Retirement Contribution (IMRF)	8,433	9,248	10,091	11,137	9,224	11,137	10,936	(201)
441	Uniform Allowance								0
451	Automobile Milage	0							0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	3,348	2,941	2,460	3,500	0	3,000	3,500	0
502	Travel Expense	437	0	500	1,000	0	1,000	1,000	0
503	Dues	1,000	1,060	1,060	2,000	1,065	2,000	2,000	0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies	59	563	113	1,000	0	1,000	1,000	0
605	Office Supplies	578	880	1,766	1,500	301	1,000	1,500	0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials	22,999	26,505	26,204	26,500	18,311	26,500	27,000	500
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	11,688	10,720	5,780	10,876	4,690	10,625	10,842	(34)
703	Postage	277	206	166	500	98	400	500	0
704	Telephone & Electronic Communications	2,683	2,426	1,973	4,300	1,991	3,000	4,000	(300)
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges	10,807	10,955	10,714	11,000	2,529	11,000	11,000	0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	2,033	2,237	390	2,000	150	1,500	2,000	0
815	Furniture								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement	1,919	1,935	1,913	1,950	900	1,950	2,000	50
990	Interfund Transfer								0
	TOTAL EXPENDITURES	**161,219**	**164,636**	**157,265**	**176,165**	**121,422**	**173,013**	**178,850**	2,686

001-42132	**Probation**								
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to 14
	PERSONNEL	**346,895**	**357,195**	**374,573**	**392,176**	**312,921**	**392,175**	**400,902**	8,726
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**4,282**	**5,151**	**3,960**	**5,000**	**3,425**	**5,000**	**5,000**	0
	CONTRACTUAL SERVICES	**3,275**	**3,095**	**3,671**	**8,900**	**2,956**	**7,300**	**8,900**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTALS	**354,453**	**365,441**	**382,203**	**406,076**	**319,303**	**404,475**	**414,802**	8,726
	PERSONNEL								
401	Salaries - Full-time	263,015	263,068	270,622	273,934	223,746	273,934	281,789	7,855
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance	35,626	44,674	50,979	58,579	43,455	58,579	59,397	818
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	15,403	15,038	15,349	16,984	12,639	16,984	17,471	487
422	Medicare Contribution	3,602	3,517	3,590	3,972	2,956	3,972	4,086	114
431	Retirement Contribution (IMRF)	23,750	25,421	28,540	33,206	24,635	33,206	32,659	(547)
441	Uniform Allowance								0
451	Automobile Mileage	5,499	5,476	5,494	5,500	5,491	5,500	5,500	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								0
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies	4,282	5,151	3,960	5,000	3,425	5,000	5,000	0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage	430	337	365	1,000	161	300	1,000	0
704	Telephone & Electronic Communications	1,580	1,308	1,121	2,900	1,395	2,000	2,900	0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges	1,265	1,450	2,185	5,000	1,400	5,000	5,000	0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	**354,453**	**365,441**	**382,203**	**406,076**	**319,303**	**404,475**	**414,802**	8,726

001-42133	**Circuit Clerk**								
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to 14
	PERSONNEL	**257,566**	**260,377**	**271,383**	**288,478**	**233,957**	**288,479**	**296,850**	8,372
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**6,717**	**6,570**	**6,633**	**6,762**	**5,850**	**6,762**	**6,762**	0
	CONTRACTUAL SERVICES	**10,128**	**7,951**	**7,902**	**13,593**	**7,345**	**11,593**	**13,593**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTALS	**274,411**	**274,898**	**285,918**	**308,833**	**247,153**	**306,834**	**317,205**	8,372
	PERSONNEL								
401	Salaries - Full-time	186,389	183,115	185,580	190,874	159,779	190,874	198,090	7,216
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance	39,874	44,674	50,979	58,579	43,455	58,579	59,397	818
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	11,277	11,142	11,251	12,237	9,651	12,237	12,685	448
422	Medicare Contribution	2,637	2,605	2,631	2,862	2,257	2,862	2,967	105
431	Retirement Contribution (IMRF)	17,390	18,841	20,942	23,927	18,815	23,927	23,712	(215)
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies	6,717	6,570	6,633	6,762	5,850	6,762	6,762	0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	1,830	1,545	777	4,000	734	2,000	4,000	0
703	Postage	6,596	4,793	5,764	6,393	4,950	6,393	6,393	0
704	Telephone & Electronic Communications	1,702	1,612	1,361	3,200	1,661	3,200	3,200	0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	**274,411**	**274,898**	**285,918**	**308,833**	**247,153**	**306,834**	**317,205**	8,372

001-42134	States Attorney								
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to 14
	PERSONNEL	**397,150**	**396,409**	**390,878**	**445,198**	**318,277**	**389,869**	**417,692**	(27,506)
	TRAINING & PROFESSIONAL DEV.	**2,932**	**6,160**	**4,188**	**3,100**	**2,007**	**2,951**	**5,250**	2,150
	COMMODITIES	**5,988**	**6,035**	**7,455**	**5,800**	**4,727**	**7,035**	**5,500**	(300)
	CONTRACTUAL SERVICES	**19,711**	**22,864**	**14,139**	**17,500**	**13,701**	**14,206**	**30,339**	12,839
	CAPITAL OUTLAY	**0**	**0**	**0**	**656**	**0**	**656**	**250**	(406)
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**3,500**	3,500
	TOTALS	**425,782**	**431,468**	**416,661**	**472,254**	**338,712**	**414,717**	**462,531**	(9,723)
	PERSONNEL								
401	Salaries - Full-time	304,000	303,976	293,164	304,783	249,095	298,692	299,332	(5,451)
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	12,535	8,496	7,343	24,257	181	7,260	10,000	(14,257)
405	Salaries - Overtime								0
411	Health Insurance	30,186	31,283	35,039	51,100	21,725	27,512	48,844	(2,256)
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	17,731	17,629	17,751	20,400	15,091	18,068	19,179	(1,221)
422	Medicare Contribution	4,391	4,363	4,299	4,771	3,502	4,177	4,485	(286)
431	Retirement Contribution (IMRF)	28,306	30,662	33,281	39,886	28,683	34,160	35,852	(4,034)
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	826	873	1,343	1,000	585	1,002	2,000	1,000
502	Travel Expense	1,528	4,710	2,267	1,500	738	1,265	2,500	1,000
503	Dues	578	578	578	600	684	684	750	150
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies	476	593	0	1,000	801	720	500	(500)
605	Office Supplies	2,598	1,853	1,676	1,800	2,258	3,456	4,000	2,200
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials	2,914	3,590	5,779	3,000	1,668	2,859	1,000	(2,000)
	CONTRACTUAL SERVICES								
701	Maintenance Service	610	667	662	500	800	1,018	1,000	500
702	Professional Service	7,000	6,766	7,000	7,000	7,000	7,000	7,000	0
703	Postage	1,051	810	726	1,800	669	759	1,800	0
704	Telephone & Electronic Communications	4,599	3,633	3,242	6,200	3,487	3,910	5,000	(1,200)
705	Publishing								0
706	Printing	0	80	0	500	60	102	250	(250)
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges	6,451	10,907	2,509	1,500	1,685	1,417	15,289	13,789
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture	0	0	0	656	0	656	250	(406)
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer							3,500	3,500
	TOTAL EXPENDITURES	**425,782**	**431,468**	**416,661**	**472,254**	**338,712**	**414,717**	**462,531**	(9,723)

001-44153	Animal Control								```
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to 14
	PERSONNEL	**61,917**	**64,395**	**69,589**	**81,171**	**65,788**	**78,036**	**80,462**	(709)
	TRAINING & PROFESSIONAL DEV.	**118**	**65**	**65**	**165**	**65**	**65**	**165**	0
	COMMODITIES	**3,166**	**4,022**	**4,694**	**4,200**	**3,749**	**4,475**	**5,231**	1,031
	CONTRACTUAL SERVICES	**22,193**	**24,146**	**21,444**	**26,377**	**16,474**	**22,500**	**24,784**	(1,593)
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**1,000**	**1,000**	**1,000**	**3,000**	2,000
	TOTALS	**87,394**	**92,627**	**95,793**	**112,913**	**87,076**	**106,076**	**113,642**	729
	PERSONNEL								
401	Salaries - Full-time	44,595	46,188	48,641	51,243	43,385	51,000	50,650	(593)
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime	0	0	9	100	46	46	100	0
411	Health Insurance	10,180	10,654	12,262	19,526	14,485	17,382	19,799	273
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	2,565	2,557	2,782	3,183	2,402	3,162	3,146	(37)
422	Medicare Contribution	600	598	651	744	562	740	735	(9)
431	Retirement Contribution (IMRF)	3,955	4,321	5,163	6,224	4,635	5,407	5,882	(342)
441	Uniform Allowance	0	0	0	50	0	50	50	0
451	Automobile Mileage	23	77	81	100	274	249	100	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	100	0	0	100	0
502	Travel Expense	15							0
503	Dues	50	65	65	65	65	65	65	0
504	Publications	53							0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies	15	14	572	100	32	75	456	356
602	Janitorial Supplies								0
603	Operating Supplies	0	0	0	100	0	100	75	(25)
604	Computer Supplies	329							0
605	Office Supplies	779	1,325	642	800	527	700	700	(100)
606	Minor Equipment & Small Tools		20	32	100	0	0	0	(100)
611	Automotive Fuel/Oil	2,043	2,663	3,448	3,100	3,190	3,600	4,000	900
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service		0	50	100	0	0	100	0
702	Professional Service	291	466	2,649	1,077	80	500	609	(468)
703	Postage	4,557	4,449	3,750	5,000	4,116	5,000	5,000	0
704	Telephone & Electronic Communications	967	881	996	1,400	814	900	1,400	0
705	Publishing	28	0	0	100		0	75	(25)
706	Printing	1,068	1,001	1,069	1,200	944	1,100	1,100	(100)
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges	15,282	17,348	12,930	17,500	10,520	15,000	16,500	(1,000)
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer				1,000	1,000	1,000	3,000	2,000
	TOTAL EXPENDITURES	**87,394**	**92,627**	**95,793**	**112,913**	**87,076**	**106,076**	**113,642**	729

001-44157 Social & Environmental									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to 14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**506,913**	**62,420**	**70,585**	**73,553**	**65,383**	**73,553**	**70,553**	(3,000)
	TOTALS	**506,913**	**62,420**	**70,585**	**73,553**	**65,383**	**73,553**	**70,553**	(3,000)
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								0
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous	506,913	26,170	31,835	34,803	26,633	34,803	31,803	(3,000)
908	Transportation Grant Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer to JDC Transit Fund		36,250	38,750	38,750	38,750	38,750	38,750	0
	TOTAL EXPENDITURES	**506,913**	**62,420**	**70,585**	**73,553**	**65,383**	**73,553**	**70,553**	(3,000)

Social & Environmental Budget Detail Sheet

		FY14	FY13	FY12	FY11	FY10
	905 Miscellaneous	**Budget**	**Budget**	**Budget**	**Budget**	**Budget**
20	NICAA Golden Meals	8,133	8,133	8,165	8,165	8,165
21	Senior Resource Center	8,170	8,170	8,170	8,170	8,170
22	JDWI Transit/Medical Transp.	0	0	0	0	8,500
23	JDWI Transit/Pub. Transp.	0	0	0	0	30,250
24	JDWI/Transportation 5311grant	0	0	0	0	187,000
28	JDWI/Transportation DOAP grant	0	0	0	0	344,600
29	JDWI/Transit vehicles 5310 grant	0	0	0	0	0
25	Soil & Water Conservation	8,000	10,000	8,000	8,000	8,000
26	Jo Daviess/Carroll Solid Waste Agency	6,500	7,000	6,500	6,500	6,500
27	Veterans' Grave markers	1,000	1,500	1,000	1,000	1,000
30	Federal ARRA Grant (Facility Expansion)	0	0	0	0	200,000
31	State "Jobs Now" Grant (Facility Expansion)	0	0	0	0	
	Total	**$31,803**	**$34,803**	**$31,835**	**$31,835**	$802,185
	990 Interfund Transfer to The Workshop					
22	JDWI Transit/Medical Transp.	$8,500	$8,500	$8,500	$8,500	
23	JDWI Transit/Pub. Transp.	$30,250	$30,250	$30,250	$30,250	
		$38,750	**$38,750**	**$38,750**	**$38,750**	`

001-44159 Regional Superintendent of Schools

EXPENDITURES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2010 ACTUAL	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 AUDITED	Year Ending Nov. 30, 2013 BUDGET	10-mo Actual	Est. Actual	Year Ending Nov. 30, 2014 PROPOSED	Amount of Change 13 to 14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**5,178**	**5,868**	**5,903**	**5,717**	**4,764**	**5,717**	**5,627**	(90)
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**46,033**	**40,090**	**41,531**	**41,337**	**30,674**	**41,337**	**39,650**	(1,687)
	TOTALS	**51,210**	**45,958**	**47,434**	**47,054**	**35,438**	**47,054**	**45,277**	(1,777)
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals	5,178	5,868	5,903	5,717	4,764	5,717	5,627	(90)
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement	46,033	40,090	41,531	41,337	30,674	41,337	39,650	(1,687)
990	Interfund Transfer								0
	TOTAL EXPENDITURES	**51,210**	**45,958**	**47,434**	**47,054**	**35,438**	**47,054**	**45,277**	(1,777)

FY2014 Regional Superintendent of Schools - Budget Detail

	General Fund Line item 910	General Fund Line item 724	IMRF Fund Line item 910	SS Fund Line item 910	Insurance Fund Line item 910	**2010 Budget**	**2011 Budget**	**2012 Budget**	**2013 Budget**	**2014 Budget**
Support Staff	33,950									
Supplies	838									
Postage	838									
Mileage & Dues	2,096									
Telephone	1,509									
Equipment	419					47,350	41,136	41,645	41,337	39,650
IMRF			3,511			3,183	2,556	3,405	3,511	3,228
Social Security				2,125		2,615	2,001	2,013	2,125	2,112
Insurance					4,915	4,573	4,546	4,574	4,915	4,837
Rent		5,717				5,411	6,994	5,903	5,717	5,627
Total Budget	39,650	5,717	3,511	2,125	4,915	**63,131**	**57,233**	**57,540**	**57,605**	**55,453**
$ Difference from prior yr.						2,071	-5,898	307	65	-2,153
% Change						3.4%	-9.3%	0.5%	0.1%	-3.7%
Total General Fund						**52,761**	**48,130**	**47,548**	**47,054**	**45,276**
$ Difference from prior yr.						1,818	-4,631	-582	-494	-1,777
% Change						3.6%	-8.8%	-1.2%	-1.0%	-3.8%

001-45162	**Economic Development/Planning**								
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to 14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	TOTALS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
	PERSONNEL								
401	Salaries - Full-time								**0**
402	Salaries - Per diem								**0**
403	Salaries - Part-time & Temporary								**0**
405	Salaries - Overtime								**0**
411	Health Insurance								**0**
412	Unemployment Insurance								**0**
413	Worker's Comp. Insurance								**0**
421	Social Security Contribution								**0**
422	Medicare Contribution								**0**
431	Retirement Contribution (IMRF)								**0**
441	Uniform Allowance								**0**
451	Automobile Mileage								**0**
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								**0**
502	Travel Expense								**0**
503	Dues								**0**
504	Publications								**0**
505	Tuition Reimbursement								**0**
	COMMODITIES								
601	Maintenance Supplies								**0**
602	Janitorial Supplies								**0**
603	Operating Supplies								**0**
604	Computer Supplies								**0**
605	Office Supplies								**0**
606	Minor Equipment & Small Tools								**0**
611	Automotive Fuel/Oil								**0**
621	Print Materials								**0**
	CONTRACTUAL SERVICES								
701	Maintenance Service								**0**
702	Professional Service								**0**
703	Postage								**0**
704	Telephone & Electronic Communications								**0**
705	Publishing								**0**
706	Printing								**0**
711	Utilities								**0**
712	Garbage Disposal								**0**
719	Other Service Charges								**0**
721	Liability Insurance								**0**
722	General Insurance								**0**
723	Risk Management Contribution								**0**
724	Rentals								**0**
	CAPITAL OUTLAY								
801	Land								**0**
805	Buildings								**0**
810	Equipment								**0**
815	Furniture								**0**
890	Other Improvements								**0**
	OTHER								
901	Contingency								**0**
905	Miscellaneous Expense								**0**
910	Intergovernmental Agreement								**0**
990	Interfund Transfer to Economic Development Fund								**0**
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

001-45163 Zoning & Building Code Administration

EXPENDITURES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2010 ACTUAL	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 AUDITED	Year Ending Nov. 30, 2013 BUDGET	10-mo Actual	Est. Actual	Year Ending Nov. 30, 2014 PROPOSED	Amount of Change 13 to 14
	PERSONNEL	**160,754**	**160,146**	**168,425**	**189,555**	**146,064**	**174,269**	**195,218**	5,663
	TRAINING & PROFESSIONAL DEV.	**597**	**1,157**	**547**	**2,620**	**384**	**1,820**	**2,620**	0
	COMMODITIES	**4,610**	**3,910**	**5,863**	**7,550**	**3,158**	**7,070**	**9,073**	1,523
	CONTRACTUAL SERVICES	**8,976**	**8,949**	**11,843**	**12,497**	**7,499**	**11,700**	**14,997**	2,500
	CAPITAL OUTLAY	**4,583**	**3,010**	**698**	**3,925**	**2,865**	**4,205**	**3,640**	(285)
	OTHER	**8,646**	**8,646**	**8,646**	**7,046**	**7,046**	**7,046**	**7,045**	(1)
	TOTALS	**188,165**	**185,818**	**196,021**	**223,193**	**167,017**	**206,110**	**232,593**	9,400
	PERSONNEL								
401	Salaries - Full-time	114,483	112,327	117,051	116,316	99,749	116,316	124,963	8,647
402	Salaries - Per diem	2,600	2,450	2,300	3,500	2,600	3,500	3,500	0
403	Salaries - Part-time & Temporary	9,306	9,604	9,397	15,176	8,640	12,000	15,426	250
405	Salaries - Overtime	0	0	0	515	0		515	0
411	Health Insurance	11,680	12,154	13,360	25,595	11,942	14,000	21,299	(4,296)
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution	7,568	7,253	7,784	8,184	6,517	8,184	8,736	552
422	Medicare Contribution	1,770	1,696	1,820	1,907	1,524	1,907	2,036	129
431	Retirement Contribution (IMRF)	10,780	11,271	13,362	14,162	11,701	14,162	14,543	381
441	Uniform Allowance								0
451	Automobile Mileage	2,567	3,391	3,350	4,200	3,391	4,200	4,200	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	80	150	272	1,200	199	800	1,200	0
502	Travel Expense	297	777	0	1,000	0	600	1,000	0
503	Dues	220	230	275	420	185	420	420	0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies	80	173	502	500	245	500	760	260
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies	0	120	0	500	122	500	1,378	878
605	Office Supplies	1,357	1,284	1,524	2,000	833	1,720	2,100	100
606	Minor Equipment & Small Tools	0	80	530	700	0	500	700	0
611	Automotive Fuel/Oil	2,154	2,254	2,867	2,850	1,958	2,850	3,135	285
621	Print Materials	1,019	0	438	1,000	0	1,000	1,000	0
	CONTRACTUAL SERVICES								
701	Maintenance Service	3,286	2,375	2,144	2,500	2,000	2,500	5,000	2,500
702	Professional Service	0		2,670		0			0
703	Postage	1,662	2,267	2,024	2,367	1,722	2,700	2,367	0
704	Telephone & Electronic Communications	2,431	2,287	2,507	3,300	2,050	2,600	3,300	0
705	Publishing	1,481	1,877	2,268	2,230	1,234	1,800	2,230	0
706	Printing	115	143	230	500	342	500	500	0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges				1,600	152	1,600	1,600	0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	0	1,735	468	3,400	2,060	3,400	3,400	0
815	Furniture	4,583	1,275	230	525	805	805	240	(285)
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	8,646	8,646	8,646	7,046	7,046	7,046	7,045	(1)
	TOTAL EXPENDITURES	**188,165**	**185,818**	**196,021**	**223,193**	**167,017**	**206,110**	**232,593**	9,400

SUMMARY OF SPECIAL FUNDS

REVENUES

PROPOSED ANNUAL BUDGET

FY2014

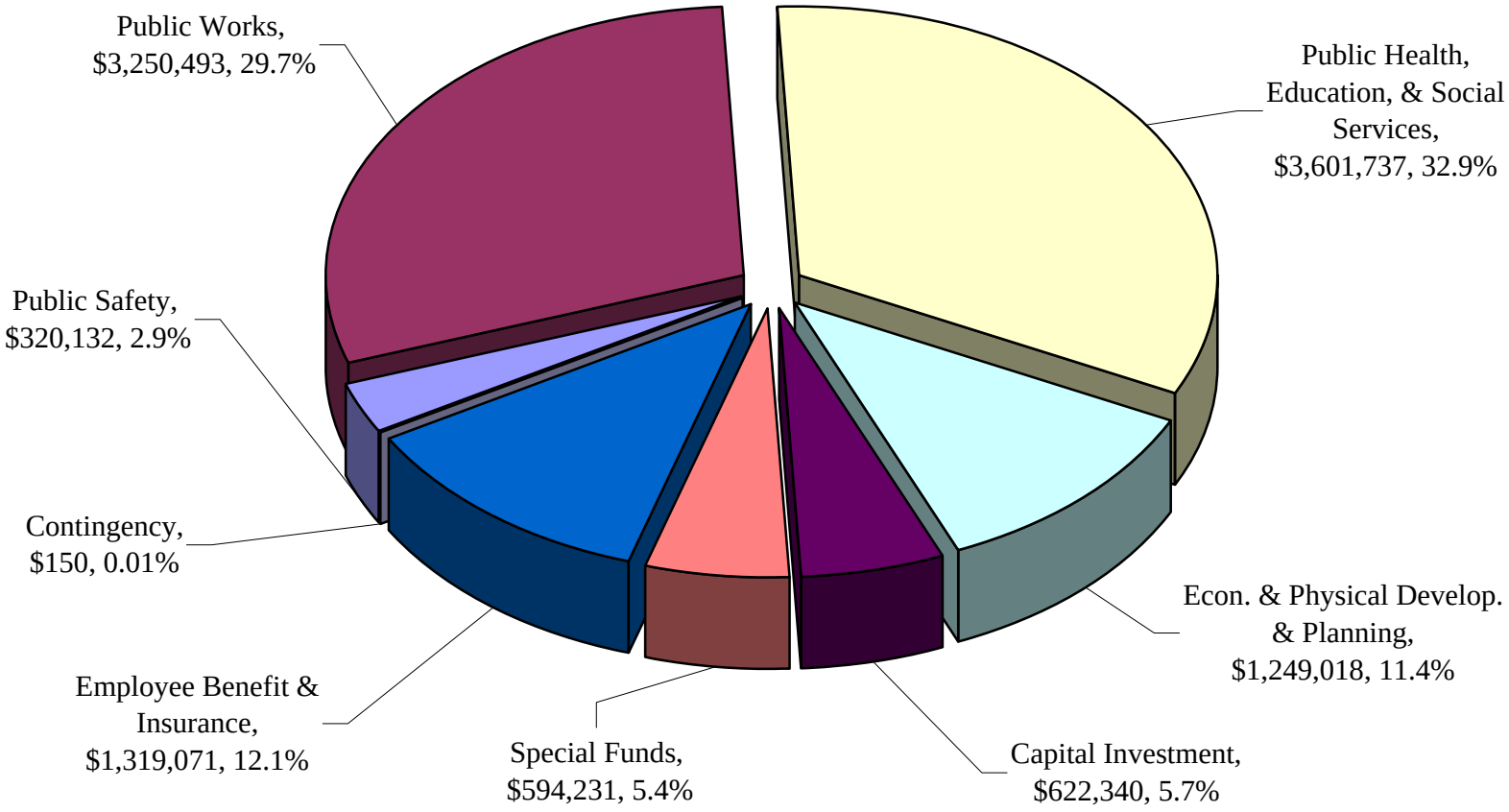
Acct. No.	Account Title	Year Ending Nov. 30 2010 ACTUAL	Year Ending Nov. 30 2011 ACTUAL	Year Ending Nov. 30 2012 ACTUAL	BUDGET	Year Ending Nov. 30 2013 10-Mo. Actual	Est. Actual	**Year Ending Nov. 30 2014 PROPOSED**	*Difference from previous year*	FY2014 Est. Fund Balance 12/1/2013 BEGINNING	11/30/2014 ENDING
	Public Safety	**360,100**	**363,036**	**391,061**	**351,129**	**271,758**	**348,924**	**320,132**	**(30,997)**	**292,990**	**127,492**
	Public Works	**3,239,207**	**3,612,209**	**3,940,376**	**3,320,624**	**1,828,696**	**3,430,088**	**3,250,493**	**(70,132)**	**3,136,068**	**1,873,018**
	Hlth, Educ, & SS	**2,490,507**	**2,772,983**	**2,699,271**	**2,795,460**	**1,853,811**	**2,553,472**	**3,601,737**	**806,277**	**2,242,706**	**2,645,446**
	Econ. & Physical Develop. & Plan.	**1,062,855**	**1,097,926**	**1,228,844**	**1,903,541**	**775,735**	**1,224,864**	**1,249,018**	**(654,523)**	**682,035**	**684,763**
	Capital Investment	**234,164**	**330,437**	**1,737,668**	**784,936**	**541,946**	**705,430**	**622,340**	**(162,596)**	**2,339,938**	**1,733,132**
	Special Funds	**553,910**	**544,430**	**559,085**	**576,560**	**409,467**	**571,129**	**594,231**	**17,671**	**789,502**	**732,168**
	Employee Benefit & Insurance	**1,128,136**	**1,186,496**	**1,249,576**	**1,289,439**	**825,340**	**1,289,997**	**1,319,071**	**29,632**	**1,206,153**	**1,100,001**
	Contingency	**11,596**	**16,047**	**161,427**	**207,104**	**207,247**	**207,174**	**150**	**(206,954)**	**229,003**	**29,153**
	Total	**9,080,476**	**9,923,563**	**11,967,307**	**11,228,793**	**6,714,000**	**10,331,079**	**10,957,172**	**(271,622)**	**10,918,394**	**8,925,172**
Detail of above totals											
41000 Public Safety											
007-41128	ETSB/911 Fund	336,422	334,886	315,323	297,400	231,587	305,400	290,400	(7,000)	250,577	95,577
009-41129	Sheriff's Forfeiture Fund	6,818	5,711	1,599	6,300	2,975	6,275	16,275	9,975	4,725	7,500
019-41121	DUI Fund	7,176	8,860	10,777	3,500	9,085	4,000	3,500	0	18,468	11,968
072-41132	JDC Natutral Hazard Mitigation Fund	0	0	50,066	28,102	21,001	23,623	0	(28,102)	0	0
051-42134	State's Attorney Drug Forfeiture Fund	39	305	0	500	169	169	500	0	1,117	1,617
036-42134	State's Attorney Diversion Program	6,148	4,226	3,971	4,525	18	0	0	(4,525)	(0)	(0)
074-42134	State's Attorney Records Automation Fund	0	0	663	1,200	1,294	1,200	1,200	0	1,864	3,064
069-47201	County Jail Medical costs Fund	560	3,213	3,213	4,000	2,458	4,003	4,003	3	4,929	72
068-47200	JDC Sobriety Court Fund	2,938	5,836	5,449	5,602	3,169	4,254	4,254	(1,348)	11,311	7,695
Total Public Safety		360,100	363,036	391,061	351,129	271,758	348,924	320,132	(30,997)	292,990	127,492
43000 Public Works											
002-43141	County Highway Fund	1,733,988	1,349,671	1,357,195	1,370,975	746,172	1,369,543	1,505,182	134,207	1,010,726	645,626
006-43142	County Motor Fuel Tax Fund	691,820	708,461	666,263	669,000	361,332	622,000	578,000	(91,000)	481,171	348,910
008-43143	Federal Aid Matching Fund	313,125	310,134	676,761	325,297	317,138	444,612	481,046	155,749	920,698	418,744
011-43145	County Aid to Bridges Fund	500,274	1,243,942	1,240,157	955,352	404,053	993,933	686,265	(269,087)	723,473	459,738
Total Public Works		3,239,207	3,612,209	3,940,376	3,320,624	1,828,696	3,430,088	3,250,493	(70,132)	3,136,068	1,873,018
44000 Health, Education & Social Services											
003-44151	Public Health Fund	1,231,459	1,087,606	814,779	751,760	483,497	753,275	732,293	(19,467)	881,687	828,980
026-44152	Home Health Care Fund	659,617	579,805	632,257	646,530	501,401	641,530	646,340	(190)	1,033,972	1,021,112
020-44154	Rabies Control Fund	74,952	88,472	94,954	105,700	85,171	102,264	99,265	(6,435)	2,411	1,676

		Year Ending	Year Ending	Year Ending		Year Ending		**Year Ending**		FY2014	
		Nov. 30	Nov. 30	Nov. 30		Nov. 30		**Nov. 30**	*Difference*	Est. Fund Balance	
		2010	2011	2012		2013		**2014**	*from*	12/1/2013	11/30/2014
Acct. No.	Account Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-Mo. Actual	Est. Actual	**PROPOSED**	*previous year*	BEGINNING	ENDING
025-44155	Dog Fund	38	23	16	20	9	15	5	(15)	9,113	1,318
014-44156	708 Mental Health Fund	333,518	333,159	332,770	343,936	206,902	343,936	343,580	(356)	27,233	25,638
023-44158	Extension Education Fund	79,315	79,269	79,253	80,252	48,257	80,142	81,142	890	1	1
022-44160	HHC Memorial Fund	10	9	8	1,010	7	1,010	1,010	0	3,658	3,668
005-44151	Public Health Emergency Preparedness Fund	30,452	52,993	38,730	32,100	21,945	21,075	50	(32,050)	18,733	0
015-44151	PH Foundation Fund (dissolved 11.30.12)	0	6,061	0	0	0	0	0	0	0	0
046-44162	Public Health Catastrophic Emergency	51,813	1,570	1,174	51,200	714	25,975	25,975	(25,225)	233,847	59,822
067-47199	PH Emergency Response Grant Fund	29,334	12,325	4	2	0	0	0	(2)	49	49
071-47203	Jo Daviess County Transit Fund	0	531,691	705,326	782,950	505,907	584,250	1,672,077	889,127	32,002	703,182
									0		
Total Hlth, Educ, & SS		2,490,507	2,772,983	2,699,271	2,795,460	1,853,811	2,553,472	3,601,737	806,277	2,242,706	2,645,446
45000 Econ. & Physical Development & Planning											
027-45161	Tourism Promotion Fund	963,124	977,971	1,052,773	1,104,683	700,567	1,102,483	1,118,773	14,090	681,491	684,218
056-45161	State LTCB Matching Grant Fund	99,730	115,952	176,070	128,857	75,167	122,380	130,244	1,387	0	0
034-45165	Rentech Energy Escrow Fund	1	4,002	1	10,001	1	1	1	(10,000)	543	544
073-45166	DeBruce Grain Escrow Fund	0	0	0	660,000	0	0	0	(660,000)	0	0
									0		
Total Econ. & Physical Develop. & Plan.		1,062,855	1,097,926	1,228,844	1,903,541	775,735	1,224,864	1,249,018	(654,523)	682,035	684,763
46000 Capital Investment											
042-46171	General Capital Investment Fund	6,436	101,407	111,989	25,035	25,025	25,028	28	(25,007)	231,740	198,377
048-46172	General Capital Equip. Rplc. Fund	15,271	15,357	21,728	252,771	178,082	260,874	229,006	(23,765)	334,871	315,524
055-46173	Public Health Capital Investment Fund	8,622	20,218	9,189	59,725	8,269	26,740	26,750	(32,975)	332,999	330,749
059-46174	Highway Capital Investment Fund	0	0	0	0	0	0	0	0	341	341
032-46161	Tourism Capital Development Fund	23,762	1,891	923	1,000	519	1,000	500	(500)	291,432	291,932
018-46177	Economic Development Invest. Fund	15,110	20,625	131,038	22,115	3,810	28,930	100,090	77,975	740,879	261,867
054-46178	HHC Capital Equipment Fund	442	289	1,078	75	80	90	13,090	13,015	39,968	40,058
038-46179	Sheriff Vehicle Fund	107,311	96,758	123,982	53,713	60,559	93,593	89,750	36,037	77,095	29,345
064-46180	GIS Capital Equipment & Investment Fund	32,209	47,106	35,230	768	560	686	37,686	36,918	70,624	97,310
066-41130	Emergency Services Communications	25,000	26,785	1,302,510	369,734	265,043	268,489	125,440	(244,294)	219,988	167,628
Total Capital Investment		234,164	330,437	1,737,668	784,936	541,946	705,430	622,340	(162,596)	2,339,938	1,733,132
47000 Special Funds											
049-47107	Election Equipment Upgrade	2,013	2	5,378	35,002	1	24,502	35,000	(2)	1,121	1,121
028-47181	Recorder Automation Fund	47,114	47,956	51,369	46,500	53,384	64,443	56,178	9,678	143,065	114,243
030-47182	County Clerk Automation Fund	3,058	2,333	2,508	2,325	3,617	4,300	4,300	1,975	32,328	31,628
029-47183	Circuit Clerk Automation Fund	47,544	46,822	41,397	41,000	27,856	33,000	33,000	(8,000)	124,128	116,786
039-47184	Court Document Storage Fund	38,132	37,938	34,102	35,120	23,186	28,000	28,000	(7,120)	126,849	124,849
052-47185	Maintenance/Child Support Fund	12,968	9,415	6,613	7,200	5,203	6,500	6,500	(700)	85,023	81,523
031-47197	Circuit Clerk Operations & Admin. Fund	4,653	5,922	5,392	5,010	3,459	4,000	4,000	(1,010)	21,310	21,310
047-47186	County Treasurer Automation Fund	2,681	2,229	2,289	2,030	25	2,030	2,030	0	11,491	7,721
033-47187	Probation Services Fund	27,014	29,126	24,608	23,000	25,071	27,240	23,640	640	77,227	58,600
053-47188	Probation EMHD Fund	0	0	1	0	0	0	0	0	3,879	0

		Year Ending	Year Ending	Year Ending		Year Ending		**Year Ending**		FY2014	
		Nov. 30	Nov. 30	Nov. 30		Nov. 30		**Nov. 30**	*Difference*	Est. Fund Balance	
		2010	2011	2012		2013		**2014**	*from*	12/1/2013	11/30/2014
Acct. No.	Account Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-Mo. Actual	Est. Actual	**PROPOSED**	*previous year*	BEGINNING	ENDING
058-47189	GIS Automation Fund	188,450	182,168	192,816	189,276	155,994	188,097	206,431	17,155	63,566	62,778
043-47191	Special Services Area #1 Fund	69,839	69,888	79,894	80,000	49,209	80,003	80,000	0	1	1
044-47192	Special Services Area #2 & 4 Fund	64,792	64,021	63,239	64,000	37,414	61,317	64,000	0	0	0
061-47198	Special Services Area #5 Fund	28,376	28,416	28,268	28,317	16,832	28,319	29,808	1,491	0	0
040-47177	Small Rental Properties Program	0	0	0	0	0	0	0	0	0	0
065-47199	Sale in Error Fund	16,337	13,491	13,723	12,780	125	12,740	12,740	(40)	82,791	90,531
070-47202	Coroner's Equipment & Operations Fund	940	4,702	7,489	5,000	8,091	6,638	8,604	3,604	16,726	21,080
Total Special Funds		553,910	544,430	559,085	576,560	409,467	571,129	594,231	17,671	789,502	732,168
									0		
48000 Employee Benefit & Insurance									0		
012-48116	Social Security Fund	281,914	285,011	290,658	294,196	189,139	294,256	291,842	(2,354)	219,762	210,992
013-48117	IL Municipal Retirement Sys. Fund	462,298	480,805	540,392	571,204	371,268	570,710	757,130	185,926	363,017	364,864
017-48118	Insurance Fund	383,924	420,680	418,526	424,039	264,933	425,031	270,099	(153,940)	623,374	524,145
Total Employee Benefit & Insurance		1,128,136	1,186,496	1,249,576	1,289,439	825,340	1,289,997	1,319,071	29,632	1,206,153	1,100,001
49000 Contingency											
016-49197	Contingency Fund	11,596	16,047	161,427	207,104	207,247	207,174	150	(206,954)	229,003	29,153
Total Contingency		11,596	16,047	161,427	207,104	207,247	207,174	150	(206,954)	229,003	29,153
Grand Total Special Fund Revenues		9,080,476	9,923,563	11,967,307	11,228,793	6,714,000	10,331,079	10,957,172	(271,622)	10,918,394	8,925,172

Jo Daviess County
Special Fund Revenues as projected
FY2014 - $10,957,172

11/19/2013



SUMMARY OF SPECIAL FUNDS

EXPENDITURES

PROPOSED ANNUAL BUDGET

FY2014

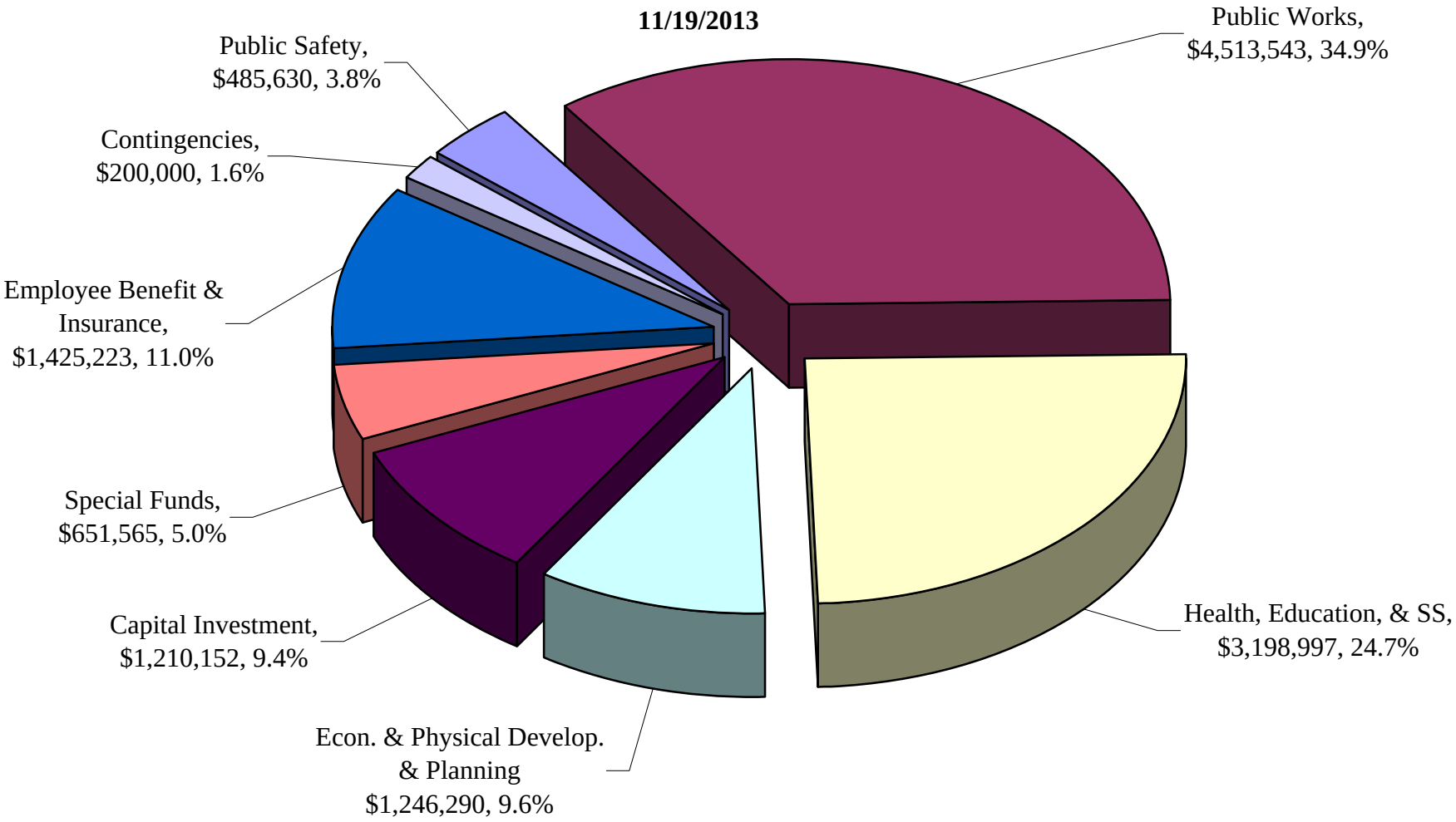
		Year Ending Nov. 30 2010 ACTUAL	Year Ending Nov. 30 2011 ACTUAL	Year Ending Nov. 30 2012 ACTUAL	BUDGET	Year Ending Nov. 30 2013 10-mo Actual	Est. Actual	**Year Ending Nov. 30 2014 PROPOSED**	*Difference from previous year*	FY2014 Est. Fund Balance 12/1/13 BEGINNING	11/30/14 ENDING
	Public Safety	**323,210**	**357,197**	**492,762**	**491,370**	**314,366**	**406,706**	**485,630**	(5,740)	**292,990**	**127,492**
	Public Works	**3,000,299**	**3,908,205**	**4,069,126**	**4,823,008**	**2,230,630**	**3,140,956**	**4,513,543**	(309,465)	**3,136,068**	**1,873,018**
	Hlth, Educ, & SS	**2,217,449**	**2,655,732**	**2,624,095**	**3,152,652**	**1,892,388**	**2,593,705**	**3,198,997**	46,345	**2,242,706**	**2,645,446**
	Econ. & Physical Develop. & Plan.	**1,212,394**	**1,172,340**	**992,631**	**1,899,701**	**908,016**	**1,223,124**	**1,246,290**	(653,411)	**682,035**	**684,763**
	Capital Investment	**243,996**	**716,109**	**1,108,121**	**1,767,767**	**572,758**	**871,248**	**1,210,152**	(557,615)	**2,339,938**	**1,733,132**
	Special Funds	**519,856**	**517,759**	**492,276**	**589,905**	**383,738**	**553,067**	**651,565**	61,660	**789,502**	**732,168**
	Employee Benefit & Insurance	**1,009,343**	**1,039,684**	**1,099,222**	**1,252,801**	**1,003,435**	**1,216,787**	**1,425,223**	172,422	**1,206,153**	**1,100,001**
	Contingencies	**15,000**	**0**	**136,164**	**356,954**	**127,512**	**157,200**	**200,000**	(156,954)	**229,003**	**29,153**
	Total	**8,541,548**	**10,367,027**	**11,014,398**	**14,334,158**	**7,432,843**	**10,162,793**	**12,931,400**	(1,402,758)	**10,918,394**	**8,925,172**
41000 Public Safety											
007-41128	ETSB/911 Fund	313,138	343,570	419,091	411,638	282,619	351,788	445,400	33,762	250,577	95,577
009-41129	Sheriff's Forfeiture Fund	3,997	4,030	7,666	8,500	4,017	8,500	13,500	5,000	4,725	7,500
019-41121	DUI Fund	1,151	5,000	3,342	10,000	2,178	10,000	10,000	0	18,468	11,968
072-41132	JDC Natural Hazard Mitigation Fund	0	0	56,661	28,102	21,000	17,028	0	(28,102)	0	0
051-42134	State's Attorney Drug Forfeiture Fund	0	0	0	900	0	0	0	(900)	1,117	1,617
036-42134	State's Attorney Diversion Program	4,925	2,411	3,034	14,000	2,925	11,320	0	(14,000)	(0)	(0)
074-42134	State's Attorney Records Automation Fund	0	0	0	1,500	0	0	0	(1,500)	1,864	3,064
069-47201	County Jail Medical Costs Fund	0	0	0	8,860	0	6,060	8,860	0	4,929	72
068-47200	JDC Sobriety Court Fund	0	2,186	2,969	7,870	1,625	2,010	7,870	0	11,311	7,695
Total Public Safety		323,210	357,197	492,762	491,370	314,366	406,706	485,630	(5,740)	292,990	127,492
43000 Public Works											
002-43141	County Highway Fund	1,715,561	1,249,770	1,193,866	1,593,481	1,088,010	1,462,158	1,870,282	276,801	1,010,726	645,626
006-43142	County Motor Fuel Tax Fund	552,675	631,420	574,837	709,527	670,934	706,798	710,261	734	481,171	348,910
008-43143	Federal Aid Matching Fund	260,910	192,249	1,141,631	810,000	49,762	240,000	983,000	173,000	920,698	418,744
011-43145	County Aid to Bridges Fund	471,152	1,834,765	1,158,793	1,710,000	421,924	732,000	950,000	(760,000)	723,473	459,738
Total Public Works		3,000,299	3,908,205	4,069,126	4,823,008	2,230,630	3,140,956	4,513,543	(309,465)	3,136,068	1,873,018
44000 Health, Education & Social Services											
003-44151	Public Health Fund	1,116,793	1,026,334	789,035	947,900	560,260	859,850	785,000	(162,900)	881,687	828,980
026-44152	Home Health Care Fund	525,992	523,485	561,458	646,200	463,279	624,200	659,200	13,000	1,033,972	1,021,112
020-44154	Rabies Control Fund	71,500	100,000	110,000	110,000	69,000	100,000	100,000	(10,000)	2,411	1,676
025-44155	Dog Fund	12,415	0	43	300	46	0	7,800	7,500	9,113	1,318
014-44156	708 Mental Health Fund	330,319	331,919	330,056	344,000	251,090	336,265	345,175	1,175	27,233	25,638
023-44158	Extension Education Fund	79,315	79,269	79,253	80,252	48,257	80,142	81,142	890	1	1
022-44160	HHC Memorial Fund	0	145	0	1,000	0	1,000	1,000	0	3,658	3,668

		Year Ending Nov. 30 2010 ACTUAL	Year Ending Nov. 30 2011 ACTUAL	Year Ending Nov. 30 2012 ACTUAL	BUDGET	Year Ending Nov. 30 2013 10-mo Actual	Est. Actual	**Year Ending Nov. 30 2014 PROPOSED**	*Difference from previous year*	FY2014 Est. Fund Balance 12/1/13 BEGINNING	11/30/14 ENDING
005-44151	Public Health Emergency Preparedness Fund	36,731	48,026	40,000	40,000	0	40,000	18,783	(21,217)	18,733	0
015-44151	PH Foundation Fund (dissolved 11.30.12)	1,061	2,542	8,923	0	0	0	0	0	0	0
046-44162	Public Health Catastrophic Emergency	0	0	0	200,000	0	0	200,000	0	233,847	59,822
067-47199	PH Emergency Response Grant Fund	43,323	12,320	0	50	49	0	0	(50)	49	49
071-47203	Jo Daviess County Transit Fund	0	531,691	705,326	782,950	500,407	552,248	1,000,897	217,947	32,002	703,182
Total Hlth, Educ, & SS		2,217,449	2,655,732	2,624,095	3,152,652	1,892,388	2,593,705	3,198,997	46,345	2,242,706	2,645,446
45000 Econ. & Physical Development & Planning											
027-45161	Tourism Promotion Fund	1,112,664	1,052,388	816,560	1,100,844	832,850	1,100,744	1,116,046	15,202	681,491	684,218
056-45161	State LTCB Matching Grant Fund	99,730	115,952	176,071	128,857	75,166	122,380	130,244	1,387	0	0
034-45165	Rentech Energy Escrow Fund	0	4,000	0	10,000	0	0	0	(10,000)	543	544
073-45166	DeBruce Grain Escrow Fund	0	0	0	660,000	0	0	0	(660,000)	0	0
Total Econ. & Physical Develop. & Plan.		1,212,394	1,172,340	992,631	1,899,701	908,016	1,223,124	1,246,290	(653,411)	682,035	684,763
46000 Capital Investment											
042-46171	General Capital Investment Fund	70,605	416,269	0	25,000	9,925	10,000	33,391	8,391	231,740	198,377
048-46172	General Capital Equip. Rplc. Fund	3,045	7,432	7,304	332,759	196,514	252,390	248,353	(84,406)	334,871	315,524
055-46173	Public Health Capital Investment Fund	12,802	65,504	0	140,000	9,720	75,000	29,000	(111,000)	332,999	330,749
059-46174	Highway Capital Investment Fund	0	0	0	0	0	0	0	0	341	341
032-46161	Tourism Capital Development Fund	0	0	0	0	0	0	0	0	291,432	291,932
018-46177	Economic Development Invest. Fund	41,024	15,279	18,274	559,608	5,508	6,108	560,108	500	740,879	261,867
054-46178	HHC Capital Equipment Fund	0	5,654	0	0	0	0	13,000	13,000	39,968	40,058
038-46179	Sheriff Vehicle Fund	82,840	61,563	146,135	113,500	91,834	113,500	137,500	24,000	77,095	29,345
064-46180	GIS Capital Equipment & Investment Fund	8,946	82,056	17,847	17,500	13,001	13,001	11,000	(6,500)	70,624	97,310
066-41130	Emergency Services Communications	24,735	62,352	918,561	579,400	246,256	401,249	177,800	(401,600)	219,988	167,628
Total Capital Investment		243,996	716,109	1,108,121	1,767,767	572,758	871,248	1,210,152	(557,615)	2,339,938	1,733,132
47000 Special Funds											
049-47107	Election Equipment Upgrade	2,164	0	5,376	35,000	0	24,000	35,000	0	1,121	1,121
028-47181	Recorder Automation Fund	29,447	37,515	35,676	57,000	34,844	57,000	85,000	28,000	143,065	114,243
030-47182	County Clerk Automation Fund	663	503	2,240	4,000	269	4,000	5,000	1,000	32,328	31,628
029-47183	Circuit Clerk Automation Fund	51,716	44,212	25,052	38,020	37,027	38,020	40,342	2,322	124,128	116,786
039-47184	Court Document Storage Fund	29,645	19,025	17,204	30,000	19,543	30,000	30,000	0	126,849	124,849
052-47185	Maintenance/Child Support Fund	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0	85,023	81,523
031-47197	Circuit Clerk Operations & Admin. Fund	1,970	841	2,190	4,000	2,876	4,210	4,000	0	21,310	21,310
047-47186	County Treasurer Automation Fund	2,205	0	0	8,677	7,511	7,711	5,800	(2,877)	11,491	7,721
033-47187	Probation Services Fund	37,678	33,930	21,583	42,270	25,791	31,270	42,267	(3)	77,227	58,600
053-47188	Probation EMHD Fund	615	0	0	3,879	0	0	3,879	0	3,879	0
058-47189	GIS Automation Fund	190,745	205,640	201,554	176,242	141,618	175,442	207,219	30,977	63,566	62,778
043-47191	Special Services Area #1 Fund	69,839	69,887	79,894	80,000	49,209	80,003	80,000	0	1	1
044-47192	Special Services Area #2 & 4 Fund	64,792	64,021	63,239	64,000	37,414	61,317	64,000	0	0	0
061-47198	Special Services Area #5 Fund	28,376	28,416	28,268	28,317	16,832	28,319	29,808	1,491	0	0
040-47177	Small Rental Properties Program	0	0	0	0	0	0	0	0	0	0

		Year Ending Nov. 30 2010 ACTUAL	Year Ending Nov. 30 2011 ACTUAL	Year Ending Nov. 30 2012 ACTUAL	BUDGET	Year Ending Nov. 30 2013 10-mo Actual	Est. Actual	**Year Ending Nov. 30 2014 PROPOSED**	*Difference from previous year*	FY2014 Est. Fund Balance 12/1/13 BEGINNING	11/30/14 ENDING
065-47199	Sale in Error Fund	0	2,500	0	5,000	0	0	5,000	0	82,791	90,531
070-47202	Coroner's Equipment & Operations Fund	0	1,269	0	3,500	804	1,775	4,250	750	16,726	21,080
Total Special Funds		519,856	517,759	492,276	589,905	383,738	553,067	651,565	61,660	789,502	732,168
48000 Employee Benefit & Insurance											
012-48116	Social Security Fund	273,547	269,569	276,823	295,125	227,837	287,834	300,612	5,487	219,762	210,992
013-48117	IL Municipal Retirement Sys. Fund	415,699	447,636	503,702	563,511	441,578	555,511	755,283	191,772	363,017	364,864
017-48118	Insurance Fund	320,098	322,479	318,696	394,165	334,020	373,442	369,328	(24,837)	623,374	524,145
Total Employee Benefit & Insurance		1,009,343	1,039,684	1,099,222	1,252,801	1,003,435	1,216,787	1,425,223	172,422	1,206,153	1,100,001
49000 Contingency											
016-49197	Contingency Fund	15,000	0	136,164	356,954	127,512	157,200	200,000	(156,954)	229,003	29,153
Total Contingency		15,000	0	136,164	356,954	127,512	157,200	200,000	(156,954)	229,003	29,153
Grand Total Special Fund Expenditures		8,541,548	10,367,027	11,014,397	14,334,158	7,432,843	10,162,793	12,931,400	(1,402,758)	10,918,394	8,925,172

Jo Daviess County
Special Fund Expenditures as projected
FY2014 - $12,931,400

11/19/2013



Fund Description

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

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

For FY2014, an estimated 4 months of operating expense is required to be retained in this fund. Therefore $590,000 is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in the fund and not scheduled for expense in the period.

002 County Highway Fund		**Est. Fund Balance ending FY2013:**			**$1,010,726**				
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	TAXES	**788,770**	**787,793**	**786,891**	**837,975**	**504,115**	**837,220**	**896,607**	58,632
	INTERGOVERNMENTAL REVENUES	**185,018**	**220,878**	**201,125**	**193,000**	**145,139**	**187,500**	**269,075**	76,075
	SERVICE CHARGES	**0**	**0**	**0**	**0**	**15**	**5**	**0**	0
	OTHER	**53,465**	**32,625**	**72,785**	**43,000**	**34,838**	**32,246**	**33,500**	(9,500)
	OTHER FINANCING	**5,272**	**7,108**	**2,601**	**5,000**	**3,493**	**4,000**	**4,000**	(1,000)
	INTERFUND TRANSFER	**701,463**	**301,267**	**293,793**	**292,000**	**58,572**	**308,572**	**302,000**	10,000
	TOTAL REVENUES	**1,733,988**	**1,349,671**	**1,357,195**	**1,370,975**	**746,172**	**1,369,543**	**1,505,182**	134,207
	Taxes								
31110	Property taxes	788,770	787,793	786,891	837,975	504,115	837,220	896,607	58,632
	INTERGOVERNMENTAL REVENUES								0
34410	Sales tax	171,458	192,818	189,243	193,000	145,139	187,500	269,075	76,075
34733	IEMA Reimbursement	0	0	11,882	0	0	0	0	0
34936	FEMA Reimbursement	13,560	28,060	0	0	0	0	0	0
	SERVICE CHARGES								
36703	County Map Sales	0	0	0	0	15	5	0	0
	OTHER								
38110	Interest	5,566	4,630	3,273	4,000	1,511	2,000	1,500	(2,500)
38217	Insurance Settlement Payment	0	0	19,620		1,497	246	0	0
38910	Miscellaneous Income	47,899	27,995	49,892	39,000	31,830	30,000	32,000	(7,000)
	OTHER FINANCING								
39120	Reimb. from Townships	5,272	7,108	2,601	5,000	3,493	4,000	4,000	(1,000)
	INTERFUND TRANSFER								
39922	From GF for Building & Zoning	8,646	8,646	8,646	7,000	7,046	7,046	7,000	0
39116	Proceeds from Sale of Property	450,001	0	0	0	0	0	0	0
39917	From MFT for equipment rental	98,064	100,000	100,000	100,000	0	100,000	100,000	0
39929	Transfer in From Capital Investments	0	0	0	0	0	0	0	0
39930	From Township MFT	44,752	32,621	35,147	35,000	51,526	51,526	45,000	10,000
39944	From County Bridge Fund	100,000	160,000	150,000	150,000	0	150,000	150,000	0
	TOTAL REVENUES	1,733,988	1,349,671	1,357,195	1,370,975	746,172	1,369,543	1,505,182	134,207
002-43141 County Highway Department									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30 2011	Year Ending Nov. 30 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**574,744**	**586,361**	**546,751**	**641,463**	**480,649**	**623,363**	**653,145**	11,682
	TRAINING & PROFESSIONAL DEV.	**6,500**	**7,454**	**2,180**	**4,050**	**3,138**	**3,950**	**4,050**	0
	COMMODITIES	**260,606**	**243,364**	**230,326**	**318,800**	**244,562**	**311,900**	**436,380**	117,580
	CONTRACTUAL SERVICES	**102,170**	**117,200**	**96,613**	**119,500**	**86,532**	**106,324**	**119,000**	(500)
	CAPITAL OUTLAY	**710,807**	**255,563**	**281,302**	**365,000**	**226,508**	**365,000**	**570,000**	205,000
	OTHER	**60,734**	**39,829**	**36,694**	**144,668**	**46,621**	**51,621**	**87,707**	(56,961)
	TOTAL EXPENDITURES	**1,715,561**	**1,249,770**	**1,193,866**	**1,593,481**	**1,088,010**	**1,462,158**	**1,870,282**	276,801
	PERSONNEL								
401	Salaries - Full-time	363,273	370,799	351,370	372,911	307,496	371,831	382,945	10,034
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	34,817	13,582	21,365	40,800	12,780	35,000	41,080	280
405	Salaries - Overtime	36,874	53,857	27,185	40,000	33,363	40,000	40,000	0
411	Health Insurance	70,207	72,137	74,387	99,290	60,576	88,416	100,903	1,613
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	25,103	25,373	23,021	28,130	20,289	28,048	28,770	640
422	Medicare Contribution	5,871	5,934	5,384	6,579	4,745	6,560	6,728	149
431	Retirement Contribution (IMRF)	35,306	41,161	40,290	50,053	37,973	49,908	49,019	(1,034)
441	Uniform Allowance	3,294	3,516	3,750	3,600	3,427	3,600	3,600	0

Jo Daveiss County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
451	Automobile Mileage	0	0	0	100	0	0	100	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	3,569	5,010	500	2,000	1,088	1,500	1,600	(400)
502	Travel Expense	2,185	1,651	873	1,200	1,283	1,600	1,600	400
503	Dues	746	792	807	850	767	850	850	0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies	90,199	95,408	80,560	95,000	80,640	95,000	195,000	100,000
602	Janitorial Supplies	1,837	1,852	1,429	3,000	2,086	2,500	3,000	0
603	Operating Supplies	26,683	18,930	16,394	30,000	22,505	27,000	30,000	0
604	Computer Supplies	5,273	2,471	2,571	5,000	2,369	2,300	2,880	(2,120)
605	Office Supplies	2,011	1,647	2,340	2,800	2,368	2,900	3,000	200
606	Minor Equipment & Small Tools	14,333	12,669	10,035	12,000	8,641	12,000	12,000	0
611	Automotive Fuel/Oil	119,878	109,390	116,082	170,000	125,393	170,000	190,000	20,000
621	Print Materials	393	995	916	1,000	560	200	500	(500)
	CONTRACTUAL SERVICES								
701	Maintenance Service	46,627	57,774	42,208	50,000	35,895	43,000	50,000	0
702	Professional Service	2,129	2,291	2,416	3,000	2,365	2,500	3,000	0
703	Postage	9,000	8,958	7,598	9,000	8,338	8,000	9,000	0
704	Telephone & Electronic Communications	5,110	5,123	7,127	7,500	5,120	7,200	7,500	0
705	Publishing	436	393	1,149	1,500	520	800	1,000	(500)
706	Printing								0
711	Utilities	24,583	34,770	27,266	35,000	25,977	34,000	35,000	0
712	Garbage Disposal	2,127	1,054	1,318	1,500	1,079	1,200	1,500	0
719	Other Service Charges								0
721	Liability Insurance	6,090	6,090	6,090	7,000	6,624	6,624	7,000	0
722	General Insurance								0
724	Rentals	6,067	747	1,441	5,000	614	3,000	5,000	0
	CAPITAL OUTLAY								
801	Land	0	0	19,400	0	0	0	0	0
805	Buildings	574,120	639	53,236	200,000	75,955	200,000	400,000	200,000
810	Equipment	23,399	115,518	71,630	50,000	39,894	50,000	50,000	0
815	Furniture	4,250	0	0	0	0	0	0	0
820	Vehicle	109,039	139,407	137,037	115,000	110,659	115,000	120,000	5,000
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency	27,500	5,609	2,000	100,000	0	5,000	50,000	(50,000)
905	Miscellaneous Expense	(773)	0	0	0	0	0	0	0
910	Intergovernmental Agreement								0
990	Interfund Transfer	34,007	34,220	34,694	44,668	46,621	46,621	37,707	(6,961)
	TOTAL	1,715,561	1,249,770	1,193,866	1,593,481	1,088,010	1,462,158	1,870,282	276,801
	Revenues Over (Under) Expenditures	18,427	99,901	163,329	(222,506)	(341,838)	(92,615)	(365,101)	(142,595)
	Fund Balance, beginning of year	821,684	840,111	940,012	1,103,341	1,103,341	1,103,341	1,010,726	(92,615)
	Estimated Fund Balance, end of year	840,111	940,012	1,103,341	880,835	761,504	1,010,726	645,626	(235,210)

Fund Description

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

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

For FY2014, an estimated six (6) months of operating expense is required to be retained in this fund. Therefore $395,000 is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund and not scheduled for expense during the period.

003 Public Health Fund		Est. Fund Balance ending FY2013:			$881,687				
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	TAXES	**516,411**	**515,817**	**515,243**	**522,509**	**314,320**	**522,509**	**522,509**	0
	INTERGOVERNMENTAL REVENUES	**509,119**	**395,623**	**146,261**	**122,101**	**75,150**	**103,616**	**99,601**	(22,500)
	SERVICE CHARGES	**107,140**	**98,212**	**97,256**	**57,650**	**81,805**	**77,650**	**76,500**	18,850
	OTHER REVENUES	**5,984**	**5,967**	**4,020**	**2,000**	**1,772**	**2,000**	**1,900**	(100)
	OTHER FINANCING SOURCES	**92,806**	**71,986**	**52,000**	**47,500**	**10,450**	**47,500**	**31,783**	(15,717)
	TOTAL REVENUES	**1,231,459**	**1,087,606**	**814,779**	**751,760**	**483,497**	**753,275**	**732,293**	(19,467)
	TAXES								
31110	Property taxes	516,411	515,817	515,243	522,509	314,320	522,509	522,509	0
	INTERGOVERNMENTAL REVENUES			0					
34711	Health Protection Grant	63,201	89,271	62,832	63,201	63,201	63,201	63,201	0
34713	Potable Water Grant	650	1,013	825	500	700	600	900	400
34714	Tanning Facility Grant	600	600	0	0	0	0	0	0
34716	IL Tobacco Free Grant	0	0	0	0	0	0	0	0
34722	Well Woman Program	0	400	550	0	500	500	500	500
34725	Teen Parent Services	0	0	0	0	0	0	0	0
34728	Vector Control Grant	4,694	1,500	3,086	5,000	4,623	5,000	5,000	0
34729	Family Case Management Grant	56,809	0	0	0	0	0	0	0
34730	Death Certificate Surcharge	156	155	667	400	482	315	0	(400)
34811	Immunization Medicaid Match	46,146	14,759	0	10,000	0	10,000	10,000	0
34812	WIC Grant	56,200	45,433	0	0	0	0	0	0
34817	WIC Food Instrument Allocation	161,685	205,221	56,198	0	0	0	0	0
34813	Family Planning Grant-St&Fed	6,876	0	0	0	0	0	0	0
34815	Emergency Preparedness Grant	0	0	0	0	0	0	0	0
34823	Body Art Program Grant	413	0	0	0	0	0	0	0
34826	Accreditation Standards	1,000	0	0	0	0	0	0	0
34829	ARRA Immunization Grant	12,988	0	0	0	0	0	0	0
34832	Cancer Coalition Grant	1,177	4,000	5,377	8,000	1,644	0	0	(8,000)
34836	Medical Reserve Corp Grant	0	5,000	0	0	4,000	4,000	0	0
34918	IDPH/Cardiovascular	0	500	0	0	0	0	0	0
34919	Immunization Federal Grant	88,352	27,771	16,725	35,000	0	20,000	20,000	(15,000)
34936	FEMA Reimbursement	8,173	0	0	0	0		0	0
	SERVICE CHARGES								
36510	Fees from Individuals	28,550	29,032	21,021	12,500	12,945	12,500	7,500	(5,000)
36800	Environmental Health Fees	63,418	66,025	75,115	45,000	68,410	65,000	69,000	24,000
36801	Family Planning Fees	10,386	0	0	0	0	0	0	0
36804	School Contracts	475	436	407	150	0	150	0	(150)
36806	Public Aid Fee's for FCM	3,710	1,970	263	0	0	0	0	0
36860	B&B Annual Inspection Fee	600	750	450	0	450	0	0	0
	OTHER REVENUES								
38110	Interest Income	4,277	3,517	2,642	2,000	1,748	1,900	1,800	(200)
38710	Board of Health	0	0	500	0	0	0	0	0
38860	Dubuque Racing Association	0	0	0	0	0	0	0	0
38870	AllKids program	900	1,200	50	0	0	0	0	0
38880	IDPH TB Program	0	0	0	0	0	0	0	0
38910	Misc Income	807	1,250	828	0	24	100	100	100
	OTHER FINANCING SOURCES								
39117	Insurance Proceeds	3,692	0	0	0	0	0	0	0
39924	Rent/Utility from HHC	9,060	11,640	12,000	12,500	10,450	12,500	13,000	500
39928	Capital Improvement/Transfer	0	0	0	0	0	0	0	0
39943	Transfer in from Bio-terrorism	36,731	48,026	40,000	35,000	0	35,000	18,783	(16,217)
39945	Transfer in from PH Emer Resp Grant	43,323	12,320	0	0	0	0	0	0
	TOTAL REVENUES	1,231,459	1,087,606	814,779	751,760	483,497	753,275	732,293	(19,467)

003-44151 Public Health

EXPENDITURES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2010 ACTUAL	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 AUDITED	Year Ending Nov. 30, 2013 BUDGET	10-mo Actual	Est. Actual	Year Ending Nov. 30, 2014 PROPOSED	Amount of Change 13 to '14
	PERSONNEL	**668,148**	**619,396**	**555,966**	**622,300**	**436,977**	**566,500**	**558,000**	(64,300)
	TRAINING & PROFESSIONAL DEV.	**14,192**	**14,404**	**10,231**	**14,900**	**5,606**	**9,400**	**7,900**	(7,000)
	COMMODITIES	**103,480**	**56,469**	**41,085**	**28,050**	**8,413**	**19,450**	**18,200**	(9,850)
	CONTRACTUAL SERVICES	**74,502**	**66,795**	**64,674**	**92,200**	**40,100**	**77,700**	**86,300**	(5,900)
	CAPITAL OUTLAY	**4,528**	**3,751**	**6,610**	**11,000**	**9,156**	**10,000**	**10,000**	(1,000)
	OTHER	**251,942**	**265,518**	**110,470**	**179,450**	**60,009**	**176,800**	**104,600**	(74,850)
	TOTAL EXPENDITURES	**1,116,793**	**1,026,334**	**789,035**	**947,900**	**560,260**	**859,850**	**785,000**	(162,900)
	PERSONNEL								
401	Salaries - Full-time	468,265	434,637	383,476	410,000	300,565	381,000	370,000	(40,000)
403	Salaries - Part-time & Temporary	29,787	21,205	16,358	18,000	6,240	13,000	7,000	(11,000)
405	Salaries - Overtime	974	64	0	10,000	0	0	5,000	(5,000)
411	Health Insurance	83,441	84,108	79,355	95,000	63,742	85,000	95,000	0
412	Unemployment Insurance	0	0	1,412	0	5,384	9,000	5,000	5,000
421	Social Security	29,713	26,692	24,013	28,000	18,677	24,000	23,000	(5,000)
422	Medicare Contribution	6,949	6,242	5,616	6,300	4,368	6,000	5,500	(800)
431	Retirement Contribution (IMRF)	43,755	43,479	42,512	50,000	35,730	46,000	45,000	(5,000)
451	Automobile Mileage	5,266	2,969	3,224	5,000	2,271	2,500	2,500	(2,500)
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	1,124	919	40	1,500	867	1,500	1,500	0
502	Travel Expense	8,802	9,699	8,749	8,000	2,942	5,500	4,000	(4,000)
503	Dues	1,483	1,395	1,442	2,400	1,797	2,400	2,400	0
504	Publications	0	0	0	0	0	0	0	0
505	Tuition Reimbursement	2,783	2,392	0	3,000	0	0	0	(3,000)
	COMMODITIES								
601	Maintenance Supplies	845	66	201	500	0	500	250	(250)
602	Janitorial Supplies	583	695	559	600	550	600	600	0
603	Operating Supplies	94,924	47,098	32,973	15,000	2,428	10,000	7,500	(7,500)
604	Computer Supplies	3,716	5,172	3,085	4,000	2,925	3,500	3,000	(1,000)
605	Office Supplies	2,254	1,944	2,030	3,000	1,308	2,500	2,500	(500)
606	Minor Equipment & Small Tools	63	33	18	350	0	350	350	0
611	Automotive Fuel/Oil	1,095	1,331	1,829	3,600	1,082	1,500	3,000	(600)
621	Print Materials	0	130	391	1,000	120	500	1,000	0
	CONTRACTUAL SERVICES								
701	Maintenance Service	27,411	25,941	17,837	38,000	17,553	32,600	25,000	(13,000)
702	Professional Service	18,562	16,053	19,919	22,000	2,680	15,000	28,000	6,000
703	Postage	5,305	3,057	3,526	4,000	2,357	4,000	4,000	0
704	Telephone & Electronic Communication	6,135	6,294	5,844	7,500	5,220	7,000	10,300	2,800
705	Publishing	476	488	690	1,000	973	1,000	800	(200)
706	Printing	2,205	362	1,297	2,500	346	1,000	1,000	(1,500)
711	Utilities	10,985	11,217	11,559	12,000	8,325	12,000	12,000	0
712	Garbage Disposal	2,510	2,687	2,911	4,000	1,983	4,000	4,000	0
719	Other Service Charges	0	0	0	0	0	0	0	0
721	Liability Insurance	0	0	0	0	0	0	0	0
722	General Insurance	0	0	0	0	0	0	0	0
724	Rentals	914	697	1,091	1,200	662	1,100	1,200	0
	CAPITAL OUTLAY								
801	Land	0	0	0	0	0	0	0	0
805	Buildings	0	0	0	0	0	0	0	0
810	Equipment	3,693	3,751	6,401	9,500	8,849	9,000	9,500	0
815	Furniture	835	0	209	1,500	307	1,000	500	(1,000)
820	Vehicle	0	0	0	0	0	0	0	0
890	Other Improvements	0	0	0	0	0	0	0	0
	OTHER								
902	WIC Food Instrument Distribution	161,685	205,221	56,198	0	0	0	0	0
901	Contingency	0	0	0	0	0	0	0	0
905	Miscellaneous	188	250	52	1,000	696	1,000	500	(500)
907	B&B Fire Dept Inspections	250	250	200	600	0	500	500	(100)
910	Intergovernmental Agreement	2,074	2,788	3,306	4,500	1,950	1,950	0	(4,500)
914	E/Health Well Sealing	0	0	0	0	0	0	0	0
990	Interfund Transfer	87,745	57,009	50,714	173,350	57,363	173,350	103,600	(69,750)
	TOTAL EXPENDITURES	1,116,793	1,026,334	789,035	947,900	560,260	859,850	785,000	(162,900)
	Revenues over (under) expend.	114,666	61,272	25,743	(196,140)	(76,762)	(106,575)	(52,707)	143,433
	Fund balance, beginning of year	786,580	901,246	962,518	988,262	988,262	988,262	881,687	(106,575)
	Fund balance, end of year	901,246	962,518	988,262	792,122	911,499	881,687	828,980	36,858

Fund Description

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

005 Public Health Emergency Preparedness Fund — **Est. Fund Balance ending FY2013: $18,733**

REVENUES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2010 ACTUAL	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 AUDITED	Year Ending Nov. 30, 2013 BUDGET	10-mo Actual	Est. Actual	Year Ending Nov. 30, 2014 PROPOSED	Amount of Change 13 to '14
	OTHER REVENUES	**30,452**	**52,993**	**38,730**	**32,100**	**21,945**	**21,075**	**50**	(32,050)
	INTERFUND TRANSFER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**30,452**	**52,993**	**38,730**	**32,100**	**21,945**	**21,075**	**50**	(32,050)
	OTHER REVENUES								
34815	Bio-Terrorism Grant	30,135	52,772	38,587	32,000	21,805	21,000	0	(32,000)
38110	Interest income	317	220	143	100	91	75	50	(50)
38112	CD Interest								0
38910	Miscellaneous Income								0
	INTERFUND TRANSFER								0
39928	Capital Improvement Fund Transfer								0
39945	Trans in P/H Emer Resp Grant	0	0	0	0	49	0	0	
	TOTAL REVENUES	30,452	52,993	38,730	32,100	21,945	21,075	50	(32,050)

005-44151 Public Health Emergency Preparednes

EXPENDITURES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2010 ACTUAL	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 AUDITED	Year Ending Nov. 30, 2013 BUDGET	10-mo Actual	Est. Actual	Year Ending Nov. 30, 2014 PROPOSED	Amount of Change 13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**36,731**	**48,026**	**40,000**	**40,000**	**0**	**40,000**	**18,783**	(21,217)
	TOTAL EXPENDITURES	**36,731**	**48,026**	**40,000**	**40,000**	**0**	**40,000**	**18,783**	(21,217)
	PERSONNEL								
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
704	Telephone & Electronic Communications								0
712	Garbage Disposal								0
719	Other Service Charges								0
	CAPITAL OUTLAY								
810	Equipment								0
815	Furniture								0
820	Vehicle								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
990	Interfund Transfer	36,731	48,026	40,000	40,000	0	40,000	18,783	(21,217)
	TOTAL EXPENDITURES	36,731	48,026	40,000	40,000	0	40,000	18,783	(21,217)
	Revenues over (under) expend.	(6,279)	4,967	(1,270)	(7,900)	21,945	(18,925)	(18,733)	(10,833)
	Fund balance, beginning of year	40,241	33,962	38,929	37,658	37,658	37,658	18,733	(18,925)
	Fund balance, end of year	33,962	38,929	37,658	29,758	59,603	18,733	0	(29,758)

Fund Description

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

006 County Motor Fuel Tax Fund		**Est. Fund Balance ending FY2013:**			**$481,171**				
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	INTERGOVERNMENTAL	**670,302**	**674,517**	**637,259**	**650,000**	**328,963**	**592,000**	**560,000**	(90,000)
	OTHER	**6,346**	**6,266**	**22,209**	**7,000**	**15,009**	**15,000**	**6,000**	(1,000)
	OTHER FINANCING	**15,172**	**27,678**	**6,795**	**12,000**	**17,361**	**15,000**	**12,000**	0
	TOTAL REVENUES	**691,820**	**708,461**	**666,263**	**669,000**	**361,332**	**622,000**	**578,000**	(91,000)
	INTERGOVERNMENTAL								
34310	Motor Fuel Tax Allotments	669,672	674,384	637,259	650,000	328,963	592,000	560,000	(90,000)
34936	FEMA Reimbursement	629	133	0	0	0	0	0	0
	OTHER								
38110	Interest	4,621	4,333	4,047	4,000	2,411	3,000	3,000	(1,000)
38910	Miscellaneous	1,725	1,933	18,162	3,000	12,598	12,000	3,000	0
	OTHER FINANCING								
39120	Reimb. from Townships	15,172	27,678	6,795	12,000	17,361	15,000	12,000	0
39210	State Allotment								0
39917	Reimb. From CMF								0
39930	Transfer in from Township Motorfuel								0
39923	Transfer in from County Hwy Fund								0
39944	Transfer in from County Bridge								0
	TOTAL REVENUES	691,820	708,461	666,263	669,000	361,332	622,000	578,000	(91,000)
006-43142 County Motor Fuel Tax									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**99,007**	**99,850**	**104,775**	**109,527**	**86,613**	**106,798**	**110,261**	734
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**353,668**	**431,570**	**370,062**	**500,000**	**484,322**	**500,000**	**500,000**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**	0
	TOTAL EXPENDITURES	**552,675**	**631,420**	**574,837**	**709,527**	**670,934**	**706,798**	**710,261**	734
	PERSONNEL								
401	Salaries - Full-time	78,145	78,161	80,390	81,388	66,289	80,208	82,187	799
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance	8,680	9,154	10,485	12,047	8,942	10,731	12,261	214
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	4,389	4,287	4,491	5,046	3,586	4,973	5,096	50
422	Medicare Contribution	1,026	1,003	1,050	1,180	839	1,163	1,192	12
431	Retirement Contribution (IMRF)	6,767	7,246	8,358	9,866	6,957	9,723	9,525	(341)
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies	353,668	431,570	370,062	500,000	484,322	500,000	500,000	0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements	`							0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	100,000	100,000	100,000	100,000	100,000	100,000	100,000	0
	TOTAL EXPENDITURES	552,675	631,420	574,837	709,527	670,934	706,798	710,261	734
	Revenues Over (Under) Expenditures	139,144	77,041	91,427	(40,527)	(309,602)	(84,798)	(132,261)	(91,734)
	Fund Balance, beginning of year	258,357	397,501	474,543	565,969	565,969	565,969	481,171	(84,798)
	Estimated Fund Balance, end of year	397,501	474,543	565,969	525,442	256,367	481,171	348,910	(176,532)

Fund Description

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

007 - ETSB (911) Emergency Services Fund		**Est. Fund Balance ending FY2013:**			**$250,577**				
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER REVENUES	**336,422**	**334,886**	**315,323**	**297,400**	**231,587**	**305,400**	**290,400**	(7,000)
	TOTAL REVENUES	**336,422**	**334,886**	**315,323**	**297,400**	**231,587**	**305,400**	**290,400**	(7,000)
	OTHER REVENUES								
38110	Interest Income	3,877	3,177	1,268	1,000	983	1,000	1,000	-
38112	CD Interest	1,681	0	0	0	0	0	0	-
38159	911 VOIP Fees	36,066	40,227	41,290	44,000	33,462	42,000	42,000	(2,000)
38510	911 Service Fees	203,519	181,877	159,053	135,000	108,190	145,000	130,000	(5,000)
38590	911 Central Management	88,563	106,484	110,192	115,000	86,552	115,000	117,000	2,000
38910	Misc. Revenue	715	160	400	400	240	400	400	-
38930	Addressing Fees	2,000	2,960	3,120	2,000	2,160	2,000	0	(2,000)
	TOTAL REVENUES	336,422	334,886	315,323	297,400	231,587	305,400	290,400	(7,000)
007 - 41128 ETSB (911) Emergency Services									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**3,015**	**2,920**	**7,377**	**10,500**	**466**	**9,500**	**8,500**	(2,000)
	COMMODITIES	**1,967**	**2,477**	**2,989**	**1,800**	**1,354**	**1,800**	**1,800**	0
	CONTRACTUAL SERVICES	**76,264**	**74,462**	**80,132**	**84,100**	**77,179**	**85,250**	**80,100**	(4,000)
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**150,000**	150,000
	OTHER	**231,892**	**263,710**	**328,593**	**315,238**	**203,621**	**255,238**	**205,000**	(110,238)
	TOTAL EXPENDITURES	**313,138**	**343,570**	**419,091**	**411,638**	**282,619**	**351,788**	**445,400**	33,762
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	1,349	1,928	3,624	7,000	0	7,000	5,500	(1,500)
502	Travel Expense	1,394	942	3,733	3,500	466	2,500	3,000	(500)
503	Dues	272	50	20	0	0	0	0	0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies	1,967	2,477	2,989	1,800	1,354	1,800	1,800	0
604	Computer Supplies								0
605	Office Supplies								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service	25,526	28,622	32,074	31,500	36,758	36,500	31,500	0
702	Professional Service	43,751	39,193	40,654	45,000	34,182	41,500	41,500	(3,500)
703	Postage	0	0	146	300	0	250	100	(200)
704	Telephone & Electronic Communications	6,987	6,648	7,258	7,000	6,239	7,000	7,000	0
705	Publishing	0	0	0	300	0	0	0	(300)
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	0	0	0	0	0	0	150,000	150,000
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency	0	25,795	0	15,000	0	15,000	15,000	0
905	Miscellaneous								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	231,892	237,915	328,593	300,238	203,621	240,238	190,000	(110,238)
	TOTAL EXPENDITURES	313,138	343,570	419,091	411,638	282,619	351,788	445,400	33,762
	Revenues over (under) expend.	23,284	(8,684)	(103,768)	(114,238)	(51,032)	(46,388)	(155,000)	(40,762)
	Fund balance, beginning of year	386,133	409,416	400,733	296,965	296,965	296,965	250,577	(46,388)
	Estimated Fund balance, end of year	409,416	400,733	296,965	182,727	245,933	250,577	95,577	(87,150)

Fund Description

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

008 County Federal Aid Matching Fund		**Est. Fund Balance ending FY2013:**			**$920,698**				
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	TAXES	**301,475**	**301,117**	**672,654**	**320,297**	**192,675**	**319,990**	**328,546**	8,249
	OTHER	**11,651**	**9,017**	**4,107**	**5,000**	**124,463**	**124,622**	**152,500**	147,500
	TOTAL REVENUES	**313,125**	**310,134**	**676,761**	**325,297**	**317,138**	**444,612**	**481,046**	155,749
	TAXES								
31110	Property taxes	301,475	301,117	300,834	320,297	192,675	319,990	328,546	8,249
008-39934	Reimbursement from State			371,820					0
	OTHER								0
38110	Interest	9,469	7,517	4,107	5,000	2,241	2,400	2,500	(2,500)
38112	CD Interest	2,182	1,500	0	0	0	0	0	0
38218	Reimbursement from Vendor	0	0	0	0	44,822	44,822	0	0
38910	Miscellaneous								0
	OTHER FINANCING SOURCES								
39120	Reimbursement from Townships	0	0	0	0	0	0	150,000	
39934	Reimbursement from State	0	0	0	0	77,400	77,400	0	
									0
	TOTAL REVENUES	313,125	310,134	676,761	325,297	317,138	444,612	481,046	155,749
008-43143 County Federal Aid Matching									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**260,910**	**192,249**	**1,141,631**	**810,000**	**49,762**	**240,000**	**983,000**	173,000
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**260,910**	**192,249**	**1,141,631**	**810,000**	**49,762**	**240,000**	**983,000**	173,000
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								
	CAPITAL OUTLAY								0
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways	260,910	192,249	1,141,631	810,000	49,762	240,000	983,000	173,000
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	260,910	192,249	1,141,631	810,000	49,762	240,000	983,000	173,000
	Revenues Over (Under) Expenditures	52,215	117,885	(464,870)	(484,703)	267,376	204,612	(501,954)	(17,251)
	Fund Balance, beginning of year	1,010,857	1,063,072	1,180,956	716,086	716,086	716,086	920,698	204,612
	Estimated Fund Balance, end of year	1,063,072	1,180,956	716,086	231,383	983,462	920,698	418,744	187,361

Fund Description

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

009 - Sheriff's Forfeiture Fund		**Est. Fund Balance ending FY2013:**			**$4,725**				
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER REVENUES	**6,818**	**5,711**	**1,599**	**6,300**	**2,975**	**6,275**	**16,275**	9,975
	OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**6,818**	**5,711**	**1,599**	**6,300**	**2,975**	**6,275**	**16,275**	9,975
	OTHER REVENUES								
34955	Dubuque Racing Association Grant								0
35610	Drug Prevention Fines	966	3,065	689	750	1,168	750	750	0
35615	Drug Forfeitures	759	2,345	21	3,000	1,793	3,000	3,000	0
38110	Interest	93	51	23	50	14	25	25	(25)
38112	CD Interest								0
38140	Donations	0	0	750	0	0	0	10,000	10,000
38710	Sheriff's Auction Proceeds								0
38910	Miscellaneous	5,000	250	117	2,500	0	2,500	2,500	0
	OTHER FINANCING SOURCES								0
39212	Blackhawk Area Task Force								0
39931	Anti Drug Educ./Exp. Reimb.								0
	TOTAL REVENUES	6,818	5,711	1,599	6,300	2,975	6,275	16,275	9,975
009 - 41129 Sheriff's Forfeiture Fund									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**862**	**1,835**	**582**	**1,500**	**954**	**1,500**	**1,500**	0
	COMMODITIES	**3,135**	**2,195**	**7,084**	**7,000**	**3,063**	**7,000**	**12,000**	5,000
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**3,997**	**4,030**	**7,666**	**8,500**	**4,017**	**8,500**	**13,500**	5,000
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	275	785	240	500	0	500	500	0
502	Travel Expense	587	1,050	342	1,000	954	1,000	1,000	0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies	3,135	2,195	7,084	7,000	3,063	7,000	12,000	5,000
604	Computer Supplies								0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement								0
912	Sheriff's Auction Proceeds								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	3,997	4,030	7,666	8,500	4,017	8,500	13,500	5,000
	Revenues Over (Under) Expenditures	2,821	1,681	(6,067)	(2,200)	(1,042)	(2,225)	2,775	4,975
	Fund Balance, beginning of year	8,516	11,337	13,017	6,950	6,950	6,950	4,725	(2,225)
	Estimated Fund Balance, end of year	11,337	13,017	6,950	4,750	5,908	4,725	7,500	2,750

Fund Description

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

011 County Aid to Bridges Fund		**Est. Fund Balance ending FY2013:**			**$723,473**				
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	TAXES	**301,475**	**301,117**	**300,834**	**332,352**	**199,919**	**332,018**	**339,415**	7,063
	INTERGOVERNMENTAL REVENUE	**28,258**	**8,925**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**5,140**	**3,232**	**151,182**	**1,000**	**241**	**315**	**250**	(750)
	OTHER FINANCING SOURCES	**165,401**	**930,667**	**788,141**	**622,000**	**203,893**	**661,600**	**346,600**	(275,400)
	TOTAL REVENUES	**500,274**	**1,243,942**	**1,240,157**	**955,352**	**404,053**	**993,933**	**686,265**	(269,087)
	TAXES								
31110	Property taxes	301,475	301,117	300,834	332,352	199,919	332,018	339,415	7,063
	INTERGOVERNMENTAL REVENUE								0
34936	FEMA Reimbursement	28,258	8,925	0	0	0	0	0	0
	FHWA Reimbursement								0
	OTHER								
38110	Interest	762	316	239	500	189	240	200	(300)
38111	Interest earned-savings	1,859	2,090	91	500	52	75	50	(450)
38112	CD interest	2,519	826	0	0	0	0	0	0
38158	Reimburse from Railroads	0	0	145,692	0	0	0	0	0
38910	Miscellaneous	0	0	5,160	0	0	0	0	0
	OTHER FINANCING SOURCES								
39120	Reimbursement from Townships	13,493	10,315	94,992	200,000	52	210,000	155,000	(45,000)
39122	Reimbursement from State for Bridge	151,908	154,936	0	0	0	0	0	0
39934	Reimbursement from State	0	613,882	541,525	272,000	203,840	300,000	40,000	(232,000)
39997	Transfer in from Township Bridge	0	151,534	151,624	150,000	0	151,600	151,600	1,600
	TOTAL REVENUES	500,274	1,243,942	1,240,157	955,352	404,053	993,933	686,265	(269,087)
011-43145 County Aid to Bridges									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**51,422**	**67,028**	**27,499**	**60,000**	**3,245**	**20,000**	**50,000**	(10,000)
	CONTRACTUAL SERVICES	**236,221**	**300,888**	**445,928**	**200,000**	**154,490**	**230,000**	**50,000**	(150,000)
	CAPITAL OUTLAY	**83,508**	**1,306,849**	**535,366**	**1,300,000**	**114,188**	**332,000**	**700,000**	(600,000)
	OTHER	**100,000**	**160,000**	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**	0
	TOTAL EXPENDITURES	**471,152**	**1,834,765**	**1,158,793**	**1,710,000**	**421,924**	**732,000**	**950,000**	(760,000)
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies	51,422	67,028	27,499	60,000	3,245	20,000	50,000	(10,000)

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	236,221	300,888	445,928	200,000	154,490	230,000	50,000	(150,000)
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land	0	99,735	1,017	50,000	43,476	112,000	50,000	0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements	83,508	1,207,114	534,349	1,250,000	70,712	220,000	650,000	(600,000)
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	100,000	160,000	150,000	150,000	150,000	150,000	150,000	0
	TOTAL EXPENDITURES	471,152	1,834,765	1,158,793	1,710,000	421,924	732,000	950,000	(760,000)
	Revenues Over (Under) Expenditures	29,122	(590,823)	81,364	(754,648)	(17,870)	261,933	(263,735)	490,913
	Fund Balance, beginning of year	941,877	970,999	380,176	461,540	461,540	461,540	723,473	261,933
	Estimated Fund Balance, end of year	970,999	380,176	461,540	(293,108)	443,669	723,473	459,738	752,846

Fund Description

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

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

For FY2014, an estimated 50-60% of the total amount appropriated for the period is required to be retained in this fund. Therefore, $181,000 is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund and not scheduled for expense during the period.

012-48116 Social Security Fund		**Est. Fund Balance ending FY2013:**				**$219,762**			
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	TAXES	**246,389**	**249,626**	**255,445**	**259,000**	**155,808**	**258,760**	**258,760**	(240)
	INTERGOVERNMENTAL	**21,500**	**21,500**	**21,600**	**22,140**	**22,140**	**22,140**	**22,600**	460
	OTHER	**1,913**	**1,629**	**1,357**	**800**	**978**	**1,100**	**800**	0
	INTERFUND TRANSFERS	**12,112**	**12,256**	**12,256**	**12,256**	**10,213**	**12,256**	**9,682**	(2,574)
	TOTAL REVENEUES	**281,914**	**285,011**	**290,658**	**294,196**	**189,139**	**294,256**	**291,842**	(2,354)
	TAXES								
31110	Property taxes	246,389	249,626	255,445	259,000	155,808	258,760	258,760	(240)
	INTERGOVERNMENTAL								0
34210	Corp. Personal Property Replc. Tax	21,500	21,500	21,600	22,140	22,140	22,140	22,600	460
	OTHER								0
38110	Interest	1,245	1,629	1,357	800	978	1,100	800	0
38112	CD Interest	668	0	0	0	0	0	0	0
	INTERFUND TRANSFERS								0
39951	From County Highway Fund								0
39952	From Public Health Fund								0
39953	From MFT Fund								0
39954	From ETSB (911) Fund	12,112	12,256	12,256	12,256	10,213	12,256	9,682	(2,574)
39955	From Home Health Care Fund								0
39956	From Tourism Promotion Fund								0
39922	From General Fund								0
	From COPS More								0
	TOTAL REVENEUES	281,914	285,011	290,658	294,196	189,139	294,256	291,842	(2,354)
012-48116 Social Security Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**273,547**	**269,569**	**276,823**	**295,125**	**227,837**	**287,834**	**300,612**	5,487
	TOTAL EXPENDITURES	**273,547**	**269,569**	**276,823**	**295,125**	**227,837**	**287,834**	**300,612**	5,487
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement	2,505	2,001	1,845	2,125	1,771	2,125	2,112	(13)
990	Interfund Transfer	271,042	267,568	274,978	293,000	226,066	285,709	298,500	5,500
	TOTAL EXPENDITURES	273,547	269,569	276,823	295,125	227,837	287,834	300,612	5,487
	Revenues Over (Under) Expenditures	8,367	15,442	13,835	(929)	(38,698)	6,422	(8,770)	(7,841)
	Fund Balance, beginning of year	175,696	184,063	199,504	213,340	213,340	213,340	219,762	6,422
	Estimated Fund Balance,end of year	184,063	199,504	213,340	212,411	174,641	219,762	210,992	(1,419)

Fund Description

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

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

For FY2014, an estimated 50-60% of the total amount appropriated for the period is required to be retained in this fund. Therefore, $352,000 is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund and not scheduled for expense during the period.

013-48117 Illinois Municipal Retirement Fund		**Est. Fund Balance ending FY2013:**				**$363,017**			
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	TAXES	**404,787**	**417,688**	**474,280**	**502,000**	**301,972**	**501,506**	**691,626**	189,626
	INTERGOVERNMENTAL	**32,000**	**34,800**	**38,100**	**41,900**	**41,900**	**41,900**	**43,800**	1,900
	OTHER	**2,113**	**2,363**	**2,058**	**1,350**	**1,442**	**1,350**	**1,200**	(150)
	INTERFUND TRANSFERS	**23,399**	**25,954**	**25,954**	**25,954**	**25,954**	**25,954**	**20,504**	(5,450)
	TOTAL REVENUES	**462,298**	**480,805**	**540,392**	**571,204**	**371,268**	**570,710**	**757,130**	185,926
	TAXES								
31110	Property taxes	404,787	417,688	474,280	502,000	301,972	501,506	691,626	189,626
	INTERGOVERNMENTAL								0
34210	Corp. Personal Property Replc. Tax	32,000	34,800	38,100	41,900	41,900	41,900	43,800	1,900
	OTHER								
38110	Interest	2,113	2,363	2,058	1,350	1,442	1,350	1,200	(150)
	INTERFUND TRANSFERS								
39951	From County Highway Fund								0
39952	From Public Health Fund								0
39953	From MFT Fund								0
39954	From ETSB (911) Fund	23,399	25,954	25,954	25,954	25,954	25,954	20,504	(5,450)
39955	From Home Health Care Fund								0
39956	From Tourism Promotion Fund								0
39922	From General Fund								0
	From COPS More								0
	TOTAL REVENUES	462,298	480,805	540,392	571,204	371,268	570,710	757,130	185,926

013-48117 Illinois Municipal Retirement Fund									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**170,000**	170,000
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**84**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**415,699**	**447,636**	**503,702**	**563,511**	**441,495**	**555,511**	**585,283**	21,772
	TOTAL EXPENDITURES	**415,699**	**447,636**	**503,702**	**563,511**	**441,578**	**555,511**	**755,283**	191,772
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)	0	0	0	0	0	0	170,000	170,000
441	Uniform Allowance								0
451	Automobile Milage								0
	TRAINING & PROFESSIONAL DEV.								0
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies	0	0	0	0	84	0	0	0
604	Computer Supplies								0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement	3,037	2,353	3,405	3,511	2,834	3,511	3,228	(283)
990	Interfund Transfer	412,661	445,283	500,297	560,000	438,661	552,000	582,055	22,055
	TOTAL EXPENDITURES	415,699	447,636	503,702	563,511	441,578	555,511	755,283	191,772
	Revenues Over (Under) Expenditures	46,600	33,169	36,690	7,693	(70,311)	15,199	1,847	(5,846)
	Fund Balance, beginning of year	231,360	277,959	311,129	347,818	347,818	347,818	363,017	15,199
	Estimated Fund Balance, end of year	277,959	311,129	347,818	355,511	277,508	363,017	364,864	9,353

Fund Description

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

014 Mental Health Fund		Est. Fund Balance ending FY2013:				$27,233			
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	TAXES	**333,171**	**332,837**	**332,492**	**343,896**	**206,857**	**343,896**	**343,540**	(356)
	OTHER	**348**	**322**	**278**	**40**	**45**	**40**	**40**	0
	INTERFUND TRANSFER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**333,518**	**333,159**	**332,770**	**343,936**	**206,902**	**343,936**	**343,580**	(356)
	TAXES								
31110	Property taxes	333,171	332,837	332,492	343,896	206,857	343,896	343,540	(356)
	OTHER								
38110	Interest	348	322	278	40	45	40	40	0
	INTERFUND TRANSFER								
39922	From General Fund								0
	TOTAL REVENUES	333,518	333,159	332,770	343,936	206,902	343,936	343,580	(356)

014-44156 Mental Health Fund

				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**171**	**300**	**0**	**300**	**1,000**	700
	TRAINING & PROFESSIONAL DEV.	**500**	**1,790**	**1,790**	**4,200**	**2,109**	**2,490**	**4,200**	0
	COMMODITIES	**101**	**50**	**0**	**75**	**0**	**0**	**50**	(25)
	CONTRACTUAL SERVICES	**463**	**484**	**0**	**1,450**	**0**	**500**	**1,450**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**329,255**	**329,595**	**328,095**	**337,975**	**248,981**	**332,975**	**338,475**	500
	TOTAL EXPENDITURES	**330,319**	**331,919**	**330,056**	**344,000**	**251,090**	**336,265**	**345,175**	1,175
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage	0	0	171	300	0	300	1,000	700
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	800	0	0	300	(500)
502	Travel Expense	0	0	0	1,500	319	700	2,000	500
503	Dues	500	1,790	1,790	1,900	1,790	1,790	1,900	0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies	0	0	0	25	0	0	25	0
605	Office Supplies	0	50	0	50	0	0	25	(25)
606	Minor Equipment & Small Tools	101	0	0	0	0	0	0	0
611	Automotive Fuel/Oil								0
621	Print Materials								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	0	0	0	700	0	0	700	0
703	Postage	0	0	0	50	0	0	50	0
704	Telephone & Electronic Communications								0
705	Publishing	463	484	0	700	0	500	700	0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency	0	0	0	5,000	0	0	5,000	0
905	Miscellaneous	328,595	328,595	327,095	331,975	248,981	331,975	331,975	0
910	Intergovernmental Agreement								0
990	Interfund Transfer	660	1,000	1,000	1,000	0	1,000	1,500	500
	TOTAL EXPENDITURES	330,319	331,919	330,056	344,000	251,090	336,265	345,175	1,175
	Revenues Over (Under) Expenditures	3,199	1,239	2,714	-64	-44,188	7,671	-1,595	(1,531)
	Fund Balance, beginning of year	12,409	15,608	16,847	19,562	19,562	19,562	27,233	7,671
	Estimated Fund Balance, end of year	15,608	16,847	19,562	19,498	-24,626	27,233	25,638	6,140

014 - Mental Health Expense Budget Detail

905 Miscellaneous budget detail -	FY10 Actual	FY2011 Budget	FY2012 Budget	FY2013 Budget	FY2014 Budget	% Change
Kreider Services/Rainbow Ridge	37,930	37,930	36,430	38,000	38,000	0.0%
Riverview Center, Inc.	23,000	23,000	47,000	47,959	47,959	0.0%
Sojourn House	36,000	36,000	36,000	36,000	36,000	0.0%
Jo Daviess Workshop, Inc.	89,605	89,605	89,605	91,000	91,000	0.0%
Choices, Inc.	24,000	24,000	0	0	0	0.0%
FHN/Jane Addams	118,060	118,060	118,060	119,016	119,016	0.0%
Tyler's Justice Center for Children	0	0	0	0	0	0.0%
Total	328,595	328,595	327,095	331,975	331,975	0.0%

Fund Description

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

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

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

016 Contingency Fund		**Est. Fund Balance ending FY2013:**			**$ 229,003**				
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER	**11,596**	**16,047**	**161,427**	**207,104**	**207,247**	**207,174**	**150**	(206,954)
	TOTAL REVENUES	**11,596**	**16,047**	**161,427**	**207,104**	**207,247**	**207,174**	**150**	(206,954)
	OTHER								
38110	Interest	101	160	72	150	293	220	150	0
38112	CD Interest	1,495	502	0	0	0	0	0	0
38910	Transfer from Indemnity Fund								0
39922	Transfer from General Fund	0	15,385	161,355	206,954	206,954	206,954	0	(206,954)
39935	Transfer from GIS Capital Equip. Fund								0
39935	Transfer from Highway Fund	10,000	0	0	0	0	0	0	0
39935	Transfer from Public Health Fund								0
	TOTAL REVENUES	11,596	16,047	161,427	207,104	207,247	207,174	150	(206,954)
016-49197 Contingency Fund									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**21,164**	**0**	**5,903**	**10,000**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**4,409**	**10,000**	**0**	0
	OTHER	**15,000**	**0**	**115,000**	**356,954**	**117,200**	**137,200**	**200,000**	(156,954)
	TOTAL EXPENDITURES	**15,000**	**0**	**136,164**	**356,954**	**127,512**	**157,200**	**200,000**	(156,954)
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	0	0	21,164	0	5,903	10,000	0	0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	0	0	0	0	4,409	10,000	0	0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous	0	0	0	189,754	0	20,000	150,000	(39,754)
910	Intergovernmental Agreement								0
990	Interfund Transfer	15,000	0	115,000	167,200	117,200	117,200	50,000	(117,200)
	TOTAL EXPENDITURES	15,000	0	136,164	356,954	127,512	157,200	200,000	(156,954)
	Revenues Over (Under) Expenditures	(3,404)	16,047	25,263	(149,850)	79,735	49,974	(199,850)	(50,000)
	Fund Balance, beginning of year	141,122	137,718	153,765	179,029	179,029	179,029	229,003	49,974
	Estimated Fund Balance, end of year	137,718	153,765	179,029	29,179	258,764	229,003	29,153	(26)

Fund Description

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

Minimum Fiscal Year End Fund Balance Policy:
The purpose of the Insurance minimum fiscal year end fund balance policy is to maintain a minimum fiscal year end fund balance to ensure that the fund retains sufficient revenues to provide for the revenue and cash flow timing needs of the fund.

For FY2014, an estimated 110% of the total amount appropriated for the period is required to be retained in this fund. Therefore, $446,000 is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund and not scheduled for expense during the period.

017 Insurance Fund		**Est. Fund Balance ending FY2013:**			**$623,374**				
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	TAXES	**363,010**	**397,605**	**397,160**	**402,764**	**242,286**	**402,379**	**252,379**	(150,385)
	OTHER	**1,082**	**2,737**	**1,864**	**800**	**7,275**	**7,279**	**800**	0
	INTERFUND TRANSFERS	**19,832**	**20,339**	**19,502**	**20,475**	**15,373**	**15,373**	**16,920**	(3,555)
	TOTAL REVENUES	**383,924**	**420,680**	**418,526**	**424,039**	**264,933**	**425,031**	**270,099**	(153,940)
	TAXES								
31110	Property taxes	363,010	397,605	397,160	402,764	242,286	402,379	252,379	(150,385)
	OTHER								
38110	Interest	1,082	1,185	1,138	800	796	800	800	0
38112	CD Interest	0	0	0	0	0	0	0	0
38725	Insurance Program Dividend	0	0	0	0	0	0	0	0
38610	Insurance Program Refund	0	1,552	726	0	6,479	6,479	0	0
	INTERFUND TRANSFERS								
39915	Transfer In Home Health	5,320	5,858	5,860	6,150	5,543	5,543	6,100	(50)
39963	Transfer In from General Fund (Contigency)	0	0	0	0	0	0	0	0
39940	Transfer In Public Health	14,512	14,481	13,642	14,325	9,830	9,830	10,820	(3,505)
	TOTAL REVENUES	383,924	420,680	418,526	424,039	264,933	425,031	270,099	(153,940)
017-48118 Insurance Fund									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**370**	**0**	**0**	**29,750**	**10,285**	**29,750**	**29,750**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**315,155**	**317,950**	**314,122**	**359,500**	**318,820**	**338,777**	**334,741**	(24,759)
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**4,573**	**4,529**	**4,574**	**4,915**	**4,915**	**4,915**	**4,837**	(78)
	TOTAL EXPENDITURES	**320,098**	**322,479**	**318,696**	**394,165**	**334,020**	**373,442**	**369,328**	(24,837)
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance (payments)	370	0	0	29,750	10,285	29,750	29,750	0
413	Worker's Comp. Insuance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Milage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	0	0	5,595	10,000	0	10,000	10,000	0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges (deductibles)	4,254	3,505	0	10,000	43	10,000	10,000	0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution	310,901	314,445	308,527	339,500	318,777	318,777	314,741	(24,759)
724	Rentals								0
	CAPITAL OUTLAY								0
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
902	Miscellaneous								0
910	Intergovernmental Agreement	4,573	4,529	4,574	4,915	4,915	4,915	4,837	(78)
990	Interfund Transfer								0
	TOTAL EXPENDITURES	320,098	322,479	318,696	394,165	334,020	373,442	369,328	(24,837)
	Revenues Over (Under) Expenditures	63,826	98,202	99,829	29,874	(69,086)	51,589	(99,229)	(129,103)
	Fund Balance beginning of year	309,928	373,754	471,956	571,785	571,785	571,785	623,374	51,589
	Estimated Fund Balance end of year	373,754	471,956	571,785	601,659	502,699	623,374	524,145	(77,514)

Fund Description

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

1. Economic development loans as outlined in the County Board's "Guidelines and Procedures for the Jo Daviess County Economic Development Revolving Loan Fund".

2. Operational expenses associated with the Jo Daviess County Economic Development and Planning Department (ED&PD). Eligible expenses include, but are not limited to: personnel costs, supplies and equipment, and contractual services. It is anticipated that interest on fund balance will be sufficient to support operational costs of the ED&PD. Operational funding to be at the discretion of the County Board on an annual basis.

3. Direct investments in projects, approved by the County Board, that directly promote and enhance the economic development of the County.

4. Matching fund loans to be used for the purpose of acquiring State and federal economic development grant monies, such as infrastructure improvements related to the location of a new business or expansion of an existing business in the County. Maximum loan amount is $100,000.

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

Revised – October 2, 2007

018 Economic Development Investment Fund		**Est. Fund Balance ending FY2013:**			**$740,879**				
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER REVENUES	**10,234**	**16,796**	**128,868**	**21,875**	**3,604**	**28,690**	**99,900**	78,025
	OTHER FINANCING SOUCES	**4,876**	**3,828**	**2,170**	**240**	**205**	**240**	**190**	(50)
	INTERFUND TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**15,110**	**20,625**	**131,038**	**22,115**	**3,810**	**28,930**	**100,090**	77,975
	Interest Income on Investments	15,060	11,034	7,193	4,615	3,810	4,430	4,090	(525)
	OTHER REVENUES								
38110	Interest Income Checking	6	6	8	5	0	0	0	(5)
38111	Interest Income-savings	1,421	762	657	1,320	957	1,140	1,000	(320)
38112	CD Interest	8,757	6,443	4,364	3,050	2,647	3,050	2,900	(150)
34888	IDNR Greenways grant	0	0	0	0	0	0	0	0
36718	Fees- IFA Bond Fee	0	9,585	0	0	0	0	0	0
38188	Greenways Plan - Community contributions	0	0	0	0	0	0	0	0
38777	Economic Summit	50	0	0	0	0	0	0	0
38018	Freeport/Stephenson E-Zone	0	0	123,839	17,500	0	24,500	96,000	78,500
38198	Reimbursement from FAEDF	0	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES								
38115	Hoskins Lumber loan repayment- interest	468	287	92	0	0	0	0	0
38117	Elizabeth Nursing Home loan repay-interest	349	315	282	240	205	240	190	(50)
38119	Cotton Expressions, Ltd.repay-interest	333	98	0	0	0	0	0	0
38121	Lange Sign Company	3,726	3,123	1,789	0	0	0	0	0
38718	G & T Poster Sales	0	6	6	0	0	0	0	0
	Principal repayment on loans								0
	INTERFUND TRANSFERS								
39927	Transfer from General Fund								0
	TOTAL REVENUES	15,110	20,625	131,038	22,115	3,810	28,930	100,090	77,975
018-46177 Economic Development Investment Fund									
				EXPENDITURES					
							ROUND 1	ROUND 1	
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**260**	**0**	**266**	**600**	**0**	**600**	**600**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**40,764**	**15,279**	**18,008**	**19,008**	**5,508**	**5,508**	**19,508**	500
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**540,000**	**0**	**0**	**540,000**	0
	TOTAL EXPENDITURES	**41,024**	**15,279**	**18,274**	**559,608**	**5,508**	**6,108**	**560,108**	500
	PERSONNEL								
401	Salaries - Full-time								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage	260	0	266	600	0	600	600	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	0	0	0	0	0
502	Travel Expense	0	0	0	0	0	0	0	0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies	0	0	0	0	0	0	0	0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	35,102	9,897	12,500	14,000	0	0	14,000	0
703	Postage	58	0	0	0	0	0	0	0
704	Telephone & Electronic Communications	221	0	0	0	0	0	0	0
705	Publishing								0
706	Printing	0	0	0	0	0	0	0	0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges	5,382	5,382	5,508	5,008	5,508	5,508	5,508	500
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
728	Greenways & Trail Grant Plan	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous	0	0	0	40,000	0	0	40,000	0
908	Scheduled (Revolving) Loan Expense	0	0	0	500,000	0	0	500,000	0
910	Intergovernmental Agreement								0
911	LN/Eric Wheelwright								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	41,024	15,279	18,274	559,608	5,508	6,108	560,108	500
	Revenues Over (Under) Expenditures	(25,913)	5,346	112,764	(537,493)	(1,698)	22,822	(460,018)	77,475
	Fund Balance, beginning of year	625,861	599,948	605,293	718,057	718,057	718,057	740,879	22,822
	Estimated Fund Balance, end of year	599,948	605,293	718,057	680,564	716,359	740,879	780,861	100,297

Fund Description

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

019 - Sheriff's DUI Fund		Est. Fund Balance ending FY2013:		$ 18,468					
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER REVENUES	**6,176**	**8,860**	**9,777**	**3,500**	**7,585**	**4,000**	**3,500**	0
	OTHER FINANCING SOURCES	**1,000**	**0**	**1,000**	**0**	**1,500**	**0**	**0**	0
	TOTAL REVENUES	**7,176**	**8,860**	**10,777**	**3,500**	**9,085**	**4,000**	**3,500**	0
	OTHER REVENUES								
35610	DUI Fines	6,176	8,800	9,777	3,500	7,585	4,000	3,500	0
35615	DUI Forfeitures	0	60	0	0	0	0	0	0
	OTHER FINANCING SOURCES								
38110	Interest Earned								0
38140	Donations	0	0	1,000	0	0	0	0	0
38910	Misc.	1,000	0	0	0	1,500	0	0	0
	TOTAL REVENUES	7,176	8,860	10,777	3,500	9,085	4,000	3,500	0

019 - 41121 DUI Fund									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**1,151**	**5,000**	**3,342**	**10,000**	**2,178**	**10,000**	**10,000**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**1,151**	**5,000**	**3,342**	**10,000**	**2,178**	**10,000**	**10,000**	0
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies	279	1,000	309	1,000	434	1,000	1,000	0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools	872	4,000	3,033	9,000	1,744	9,000	9,000	0
611	Automotive Fuel/Oil								0
621	Print Materials								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	1,151	5,000	3,342	10,000	2,178	10,000	10,000	0
	Revenues Over (Under) Expenditures	6,025	3,860	7,435	(6,500)	6,907	(6,000)	(6,500)	0
	Fund Balance beginning of year	7,148	13,173	17,033	24,468	24,468	24,468	18,468	(6,000)
	Estimated Fund Balance end of year	13,173	17,033	24,468	17,968	31,374	18,468	11,968	(6,000)

Fund Description

Rabies Control Fund (fund number 020). The revenue from this fund is disbursed by quarterly transfers into the General Fund and an annual transfer to the Dog Fund as needed. This fund derives its revenue from fees for registration, penalties, city contracts, private pick-ups and interest income. Expenditures fall under the guidelines of the General Fund. This fund was established under the authority of Illinois Revised Statutes 510 ILCS 5/7.

020 - Rabies Control Fund		Est. Fund Balance ending FY2013:			$2,411				
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	AUDITED	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	LICENSES & PERMITS	**73,107**	**86,496**	**92,397**	**103,200**	**83,073**	**100,000**	**97,000**	(6,200)
	FINES & FORFEITS	**970**	**1,130**	**1,750**	**1,500**	**1,450**	**1,500**	**1,500**	0
	SERVICE CHARGES	**715**	**750**	**760**	**950**	**620**	**740**	**740**	(210)
	OTHER REVENUES	**160**	**96**	**47**	**50**	**28**	**24**	**25**	(25)
	TOTAL REVENUES	**74,952**	**88,472**	**94,954**	**105,700**	**85,171**	**102,264**	**99,265**	(6,435)
	LICENSES & PERMITS								
32410	Rabies Tags	73,107	86,496	92,397	103,200	83,073	100,000	97,000	(6,200)
	FINES & FORFEITS								
35310	Rabies Penalties	970	1,130	1,750	1,500	1,450	1,500	1,500	0
	SERVICE CHARGES								
36610	Private Dog Pickup	225	50	200	150	200	250	250	100
36615	City Contracts	490	700	560	800	420	490	490	(310)
	OTHER REVENUES								
38110	Interest Income	160	96	47	50	28	24	25	(25)
38910	Miscellaneous								0
	TOTAL REVENUES	74,952	88,472	94,954	105,700	85,171	102,264	99,265	(6,435)

020 - 44154 Rabies Control									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	AUDITED	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**71,500**	**100,000**	**110,000**	**110,000**	**69,000**	**100,000**	**100,000**	(10,000)
	TOTAL EXPENDITURES	**71,500**	**100,000**	**110,000**	**110,000**	**69,000**	**100,000**	**100,000**	(10,000)
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Milage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	AUDITED	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	71,500	100,000	110,000	110,000	69,000	100,000	100,000	(10,000)
	TOTAL EXPENDITURES	71,500	100,000	110,000	110,000	69,000	100,000	100,000	(10,000)
									0
	Revenues Over (Under) Expenditures	3,452	(11,528)	(15,046)	(4,300)	16,171	2,264	(735)	3,565
	Fund Balance beginning of year	23,270	26,721	15,193	147	147	147	2,411	2,264
	Estimated Fund Balance end of year	26,721	15,193	147	(4,153)	16,317	2,411	1,676	5,829

Fund Description

HHC Memorial Fund (fund number 022). This Fund is the money received as donations from patients or family members to be used either for designated memorials chosen by the patient and or family or for discretionary purchases for the Home Health Care program.

022 HHC Memorial Fund		**Est. Fund Balance ending FY2013:**			**$3,648**				
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER REVENUES	**10**	**9**	**8**	**1,010**	**7**	**1,010**	**1,010**	0
	INTERFUND TRANSFER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**10**	**9**	**8**	**1,010**	**7**	**1,010**	**1,010**	0
	OTHER REVENUES								
38110	Interest income	10	9	7	10	7	10	10	0
38140	Donations	0	0	0	1,000	0	1,000	1,000	0
38910	Misc	0	0	1	0	0	0	0	0
	INTERFUND TRANSFER								0
									0
		10	9	8	1,010	7	1,010	1,010	0
022-44160 HHC Memorial Fund									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**145**	**0**	**1,000**	**0**	**1,000**	**1,000**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**0**	**145**	**0**	**1,000**	**0**	**1,000**	**1,000**	0
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools	0	145	0	1,000	0	1,000	1,000	0
611	Automotive Fuel/Oil								0
621	Printing - Educational								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
702	Professional Service								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	0	145	0	1,000	0	1,000	1,000	0
	Revenues over (under) expend.	10	(137)	8	10	7	10	10	0
	Fund balance, beginning of year	3,767	3,777	3,640	3,648	3,648	3,648	3,658	10
	Fund balance, end of year	3,777	3,640	3,648	3,658	3,655	3,658	3,668	10

Fund Description

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

023 Extension Education Fund		**Est. Fund Balance ending FY2013:**			**$1**				
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	TAXES	**79,281**	**79,223**	**79,222**	**80,252**	**48,257**	**80,142**	**81,142**	890
	OTHER	**34**	**46**	**32**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**79,315**	**79,269**	**79,253**	**80,252**	**48,257**	**80,142**	**81,142**	890
	TAXES								
31110	Property taxes	79,281	79,223	79,222	80,252	48,257	80,142	81,142	890
	OTHER								
38110	Interest	34	46	32	0	0	0	0	0
	TOTAL REVENUES	79,315	79,269	79,253	80,252	48,257	80,142	81,142	890
023-44158 Extension Education Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**79,315**	**79,269**	**79,253**	**80,252**	**48,257**	**80,142**	**81,142**	890
	TOTAL EXPENDITURES	**79,315**	**79,269**	**79,253**	**80,252**	**48,257**	**80,142**	**81,142**	890
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								0
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement	79,315	79,269	79,253	80,252	48,257	80,142	81,142	890
990	Interfund Transfer (Audit cost)								0
	TOTAL EXPENDITURES	79,315	79,269	79,253	80,252	48,257	80,142	81,142	890
	Revenues Over (Under) Expenditures	0	0	0	0	0	0	0	0
	Fund Balance, beginning of year	1	1	1	1	1	1	1	0
	Estimated Fund Balance, end of year	1	1	1	1	1	1	1	0

Fund Description

Dog Fund (fund number 025). This fund is used to cover the costs associated with livestock kills. Revenue for this fund comes from the Rabies Fund as needed and interest income. Disbursements are limited to livestock kills. The County Engineer authorizes expenditures from this fund. This fund was established under the authority of Illinois Revised Statutes 510 ILCS 5/7 and 510 ILCS 5/19.

025 - Dog Fund		**Est. Fund Balance ending FY2013:**			**$ 9,113**				
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER REVENUES	**38**	**23**	**16**	**20**	**9**	**15**	**5**	(15)
	INTERFUND TRANSFER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**38**	**23**	**16**	**20**	**9**	**15**	**5**	(15)
	OTHER REVENUES								
38110	Interest Income	38	23	16	20	9	15	5	(15)
38140	Donations								0
	INTERFUND TRANSFER								
	From Rabies Fund								0
	TOTAL REVENUES	38	23	16	20	9	15	5	(15)
025 - 44155 Dog Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**12,375**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**40**	**0**	**43**	**300**	**46**	**0**	**7,800**	7,500
	TOTAL EXPENDITURES	**12,415**	**0**	**43**	**300**	**46**	**0**	**7,800**	7,500
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle	12,375	0	0	0	0	0	0	0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous	40	0	43	300	46	0	300	0
910	Intergovernmental Agreement								0
990	Interfund Transfer	0	0	0	0	0	0	7,500	7,500
	TOTAL EXPENDITURES	12,415	0	43	300	46	0	7,800	7,500
	Revenues Over (Under) Expenditures	(12,377)	23	(27)	(280)	(37)	15	(7,795)	(7,515)
	Fund Balance, beginning of year	21,478	9,101	9,124	9,098	9,098	9,098	9,113	15
	Fund Balance, end of year	9,101	9,124	9,098	8,818	9,060	9,113	1,318	(7,500)

Fund Description

Home Health Care Fund (fund number 026). This Fund is used for Home Health Care expenses. The Fund is supported by the fees received from Medicare, Medicaid, private insurance, and private payers. The Public Health Administrator may issue disbursements from this Fund under the authority of County Board of Health and the County Home Health Care Advisory Committee. This Fund was established under the authority of the Board of Health.

Minimum Fiscal Year End Fund Balance Policy:
The purpose of the minimum fiscal year end fund balance for this operational fund is to ensure that the fund retains sufficient revenues to provide for the revenue and cash flow timing needs of the department's operations, to ensure against revenue shortfalls and fluctuations in revenue receipts, due to delays in reimbursement from Medicare, Public Aid and/or private insurance, and to provide funding for unforeseen emergencies.

For FY2014, an estimated three (3) months of operating expense is required to be retained in this fund. Therefore $165,000 is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund and not scheduled for expense during the period.

026 Home Heath Care Fund		Est. Fund Balance ending FY2013:			$1,033,972				
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	Other Revenues	**8,285**	**8,453**	**5,708**	**7,530**	**4,020**	**5,530**	**5,340**	(2,190)
	Other Financing Sources	**651,332**	**571,352**	**626,549**	**639,000**	**497,381**	**636,000**	**641,000**	2,000
	TOTAL REVENUES	**659,617**	**579,805**	**632,257**	**646,530**	**501,401**	**641,530**	**646,340**	(190)
	OTHER REVENUES								
38110	Interest	2,951	1,763	1,313	1,500	1,107	1,500	1,300	(200)
38112	CD Interest	5,075	6,658	4,316	6,000	2,838	4,000	4,000	(2,000)
38910	Misc Income	259	33	78	30	75	30	40	10
	OTHER FINANCING SOURCES								
39111	Reimb/Med/St	557,834	514,406	533,529	550,000	439,656	550,000	555,000	5,000
39112	Reimb From Private Insurance	83,139	37,826	53,481	60,000	32,377	60,000	60,000	0
39114	Reimb Public Aid	9,998	6,502	12,329	8,000	0	0	0	(8,000)
39115	Reimb Private Pay	360	2,808	848	1,000	357	1,000	1,000	0
39118	Dept of Veteran Affairs		9,810	26,361	20,000	24,991	25,000	25,000	5,000
	TOTAL REVENUES	659,617	579,805	632,257	646,530	501,401	641,530	646,340	(190)

026-44152 Home Heath Care									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**349,763**	**341,464**	**381,076**	**426,200**	**313,530**	**416,500**	**428,800**	2,600
	TRAINING & PROFESSIONAL DEV	**7,773**	**5,685**	**6,106**	**9,300**	**4,385**	**8,100**	**8,800**	(500)
	COMMODITIES	**8,422**	**7,837**	**8,429**	**11,000**	**7,970**	**11,000**	**11,800**	800
	CONTRACTUAL SERVICES	**128,648**	**131,153**	**131,918**	**156,900**	**104,691**	**146,800**	**153,900**	(3,000)
	CAPITAL OUTLAY	**3,367**	**6,401**	**293**	**4,300**	**1,061**	**4,300**	**6,300**	2,000
	OTHER	**28,019**	**30,947**	**33,636**	**38,500**	**31,642**	**37,500**	**49,600**	11,100
	Total	**525,992**	**523,485**	**561,458**	**646,200**	**463,279**	**624,200**	**659,200**	13,000
	PERSONNEL								
401	Salaries - Full-time	212,916	217,500	227,664	235,000	182,736	230,000	236,000	1,000
402	Salaries - Per Diem								0
403	Salaries - Part-time & Temporary	17,840	9,763	19,590	35,000	17,267	35,000	35,000	0
405	Salaries - Overtime	17,225	14,993	15,661	20,000	11,407	20,000	18,000	(2,000)
411	Health Insurance	34,094	32,783	40,050	52,300	37,887	50,000	53,400	1,100
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	14,517	14,187	15,527	18,100	12,587	16,000	18,300	200
422	Medicare Contribution	3,395	3,318	3,631	4,300	2,944	4,000	4,300	0
431	Retirement Contribution (IMRF)	19,857	22,413	27,362	29,500	23,824	29,500	29,000	(500)
441	Uniform Allowance						0	800	800
451	Automobile Mileage	29,919	26,507	31,591	32,000	24,879	32,000	34,000	2,000
	TRAINING & PROFESSIONAL DEV.								
501	Training & Education	2,447	645	1,489	3,000	1,025	3,000	3,500	500
502	Travel Expense	3,076	2,790	2,012	3,400	1,260	3,000	3,000	(400)
503	Dues	2,250	2,250	2,605	2,700	2,100	2,100	2,300	(400)
504	Publications	0	0	0	200	0	0	0	(200)
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies	5,256	4,889	4,661	6,000	5,438	6,000	7,000	1,000
604	Computer Supplies	248	783	230	1,000	725	1,000	1,000	0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
605	Office Supplies	2,359	1,956	2,653	3,000	1,722	3,000	2,800	(200)
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials	559	209	885	1,000	86	1,000	1,000	0
	CONTRACTUAL SERVICES								
701	Maintenance Service	1,158	1,370	1,515	1,500	1,222	1,500	1,600	100
702	Professional Service	116,441	120,255	121,220	143,000	96,816	135,000	141,000	(2,000)
703	Postage	1,960	2,016	1,752	2,100	1,459	2,100	2,100	0
704	Telephone & Electronic Communication	6,124	5,088	4,706	7,000	3,969	5,000	6,000	(1,000)
705	Publishing	866	852	721	1,000	338	1,000	1,000	0
706	Printing	1,254	1,063	1,480	1,500	457	1,500	1,500	0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals	846	509	526	800	430	700	700	(100)
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	3,367	6,329	203	4,000	1,061	4,000	6,000	2,000
815	Furniture	0	72	90	300	0	300	300	0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								0
901	Contingency								
905	Miscellaneous	6,193	3,967	5,381	6,000	2,530	5,000	5,500	(500)
910	Intergovernmental Agreement								0
990	Interfund Transfer	21,826	26,980	28,255	32,500	29,111	32,500	44,100	11,600
	TOTAL EXPENDITURES	525,992	523,485	561,458	646,200	463,279	624,200	659,200	13,000
	Revenues over (under) expend.	133,625	56,320	70,799	330	38,123	17,330	(12,860)	(13,190)
	Fund balance, beginning of year	755,899	889,524	945,844	1,016,642	1,016,642	1,016,642	1,033,972	17,330
	Fund balance, end of year	889,524	945,844	1,016,642	1,016,972	1,054,765	1,033,972	1,021,112	4,140

Fund Description

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

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

For FY2014, an estimated 3 to 4 months of operating expense is required to be retained in this fund. Therefore $372,000 (4 months) is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund, and not scheduled for expense during the period.

027 Tourism Promotion		**Est. Fund Balance ending FY2013:**			**$681,491**				
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	TAXES	**705,374**	**715,509**	**737,683**	**775,000**	**522,020**	**775,000**	**816,928**	41,928
	INTERGOVERNMENTAL REVENUES	**30,049**	**56,134**	**28,370**	**71,526**	**9,350**	**71,526**	**65,000**	(6,526)
	SERVICE CHARGES	**115,461**	**102,789**	**108,586**	**126,000**	**90,821**	**126,000**	**104,000**	(22,000)
	OTHER REVENUES	**112,241**	**103,539**	**178,133**	**132,157**	**78,376**	**129,957**	**132,845**	688
	TOTAL REVENUES	**963,124**	**977,971**	**1,052,773**	**1,104,683**	**700,567**	**1,102,483**	**1,118,773**	14,090
	TAXES								
31410	County Hotel/Motel Tax	705,374	715,509	737,683	775,000	522,020	775,000	816,928	41,928
	INTERGOVERNMENTAL REVENUES								
34710	IL Marketing Partnership Grant	30,049	56,134	28,370	71,526	9,350	71,526	65,000	(6,526)
	SERVICE CHARGES								
36130	Promotional Sales	0	0	0	10,000	0	10,000	5,000	(5,000)
36707	Private Sector Revenue	12,762	3,994	168	10,000	3,650	10,000	5,000	(5,000)
36708	Event Revenue (Previously Triathlon)	97,760	94,940	98,484	100,000	86,921	100,000	87,000	(13,000)
36727	Basic Service Fees	4,940	3,854	9,934	6,000	250	6,000	7,000	1,000
	OTHER REVENUES								
38110	Interest Earned	3,913	908	1,090	1,000	1,202	1,000	1,100	100
38111	Interest Earned - Savings	1,374	546	2	0	1	0	1	1
38112	CD Interest	3,570	2,411	811	2,200	0	0	0	(2,200)
38910	Misc. Reimbursements	20	48	160	100	2,007	100	1,500	1,400
39929	Transfer in from LTCB	99,730	79,625	176,071	128,857	75,166	128,857	130,244	1,387
39930	Transfer in	0	20,000	0	0	0	0	0	0
38935	COBRA ARRA Assistance Program	3,635	0	0	0	0	0	0	0
	TOTAL REVENUES	**963,124**	**977,971**	**1,052,773**	**1,104,683**	**700,567**	**1,102,483**	**1,118,773**	14,090
027-45161 Tourism Promotion									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**304,005**	**303,802**	**310,422**	**341,074**	**272,283**	**340,974**	**362,534**	21,460
	TRAINING & PROFESSIONAL DEV.	**7,482**	**8,124**	**3,459**	**12,993**	**7,670**	**12,993**	**11,634**	(1,359)
	COMMODITIES	**6,024**	**8,056**	**8,797**	**9,925**	**7,731**	**9,925**	**11,600**	1,675
	CONTRACTUAL SERVICES	**556,914**	**469,490**	**304,067**	**457,207**	**348,095**	**457,207**	**488,450**	31,243
	CAPITAL OUTLAY	**0**	**518**	**338**	**15,900**	**15,185**	**15,900**	**0**	(15,900)
	OTHER	**238,240**	**262,398**	**189,477**	**263,745**	**181,887**	**263,745**	**241,828**	(21,917)
	TOTAL EXPENDITURES	**1,112,664**	**1,052,388**	**816,560**	**1,100,844**	**832,850**	**1,100,744**	**1,116,046**	15,202
	PERSONNEL								
401	Salaries - Full-time	185,574	183,564	188,758	193,930	166,572	193,930	209,955	16,025
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	49,114	52,423	46,181	53,500	40,079	53,500	53,500	0
405	Salaries - Overtime								0
411	Health Insurance	37,963	35,045	34,858	51,100	27,713	51,100	51,859	759
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	10,758	10,692	11,472	12,024	10,306	12,024	13,017	993
422	Medicare Contribution	2,516	2,500	2,683	2,812	2,410	2,712	3,044	232
431	Retirement Contribution - IMRF	16,589	18,068	21,356	23,508	20,092	23,508	24,334	826
441	Uniform Allowance	0	10	0	200	0	200	200	0
451	Automobile Mileage	1,489	1,501	5,115	4,000	5,110	4,000	6,625	2,625
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	949	1,240	0	900	924	900	2,200	1,300
502	Travel Expense	663	684	0	2,500	1,882	2,500	4,500	2,000
503	Dues	5,073	5,342	3,459	9,593	4,864	9,593	4,934	(4,659)

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
504	Publications	797	858	0	0	0	0	0	0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Mainenance Supplies								0
602	Janitorial Supplies	204	423	242	275	267	275	500	225
603	Operating Supplies	1,000	958	1,289	1,200	1,168	1,200	1,500	300
604	Computer Supplies	430	800	2,452	2,700	2,529	2,700	3,600	900
605	Office Supplies	4,014	5,451	4,453	5,000	3,245	5,000	5,500	500
606	Minor Equipment & Small Tools	376	423	361	750	521	750	500	(250)
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service	1,853	3,107	4,759	2,200	3,023	2,200	2,900	700
702	Professional Service	305,139	298,069	235,763	340,857	291,615	340,857	60,000	(280,857)
703	Postage	29,074	25,065	23,164	19,000	25,723	19,000	27,000	8,000
704	Telephone & Electronic Communications	55,773	25,706	16,828	19,000	9,473	19,000	22,000	3,000
705	Publishing/Advertising	49,938	28,399	3,099	56,000	3,072	56,000	300,000	244,000
706	Printing	99,339	72,800	4,317	1,000	765	1,000	58,000	57,000
711	Utilities	3,495	4,190	3,584	3,800	2,995	3,800	4,200	400
712	Garbage Disposal	309	300	324	350	324	350	350	0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals	11,994	11,854	12,229	15,000	11,104	15,000	14,000	(1,000)
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	0	518	338	15,900	15,185	15,900	0	(15,900)
815	Furniture	0	0	0	0	0	0	0	0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
902	Community Grant Progarm	12,000	12,000	4,500	0	0	0	0	0
901	Contingency	11,752	18,564	4,569	10,000	225	10,000	2,000	(8,000)
905	Miscellaneous Expense								0
906	Local Promotional Grants	4,584	6,730	0	0	0	0	0	0
907	Trade Shows	111,145	110,316	100,601	32,000	28,362	32,000	26,000	(6,000)
910	Intergovernmental Agreement								0
913	Events	0	0	0	140,000	83,350	140,000	135,000	(5,000)
990	Interfund Transfer	98,758	114,788	79,808	81,745	69,950	81,745	78,828	(2,917)
	TOTAL EXPENDITURES	**1,112,664**	**1,052,388**	**816,560**	**1,100,844**	**832,850**	**1,100,744**	**1,116,046**	15,202
	Net Revenue over Expenditures	**(149,540)**	**(74,417)**	**236,212**	**3,839**	**(132,283)**	**1,739**	**2,727**	(1,112)
	Fund Balance, beginning of year	**667,497**	**517,957**	**443,540**	**679,752**	**679,752**	**679,752**	**681,491**	1,739
	Fund balance, end of year (projected)	**517,957**	**443,540**	**679,752**	**683,591**	**547,469**	**681,491**	**684,218**	627

Fund Description

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

028 - Recorder Automation Fund — **Est. Fund Balance ending FY2013: $ 143,065**

REVENUES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2010 ACTUAL	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 AUDITED	Year Ending Nov. 30, 2013 BUDGET	10-mo Actual	Est. Actual	Year Ending Nov. 30, 2014 PROPOSED	Amount of Change 13 to '14
	SERVICE CHARGES	**45,780**	**47,206**	**50,966**	**46,500**	**42,611**	**62,713**	**53,484**	6,984
	OTHER REVENUES	**1,334**	**750**	**403**	**0**	**10,774**	**1,730**	**2,694**	2,694
	TOTAL REVENUES	**47,114**	**47,956**	**51,369**	**46,500**	**53,384**	**64,443**	**56,178**	9,678
	SERVICE CHARGES								
36410	Automation Fees	45,780	47,206	50,966	46,500	42,611	62,713	53,484	6,984
39210	State Allotment	0	0	0	0	9,229	0	0	0
38110	Interest Income	1,099	750	403	0	257	0	0	0
38160	Rentall Housing Fees Recorder	0	0	0	0	1,288	1,730	2,694	
38700	Proceeds - Capital Lease								0
38112	CD Interest	235	0	0	0	0	0	0	0
	TOTAL REVENUES	47,114	47,956	51,369	46,500	53,384	64,443	56,178	9,678

028 - 47181 Recorder Automation

EXPENDITURES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2010 ACTUAL	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 AUDITED	Year Ending Nov. 30, 2013 BUDGET	10-mo Actual	Est. Actual	Year Ending Nov. 30, 2014 PROPOSED	Amount of Change 13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**9,435**	**9,918**	**6,892**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**1,098**	**615**	**130**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**3,058**	**2,304**	**3,009**	**30,000**	**22,844**	**30,000**	**70,000**	40,000
	CAPITAL OUTLAY	**15,856**	**21,048**	**25,645**	**15,000**	**0**	**15,000**	**15,000**	0
	OTHER	**0**	**3,630**	**0**	**12,000**	**12,000**	**12,000**	**0**	(12,000)
	TOTAL EXPENDITURES	**29,447**	**37,515**	**35,676**	**57,000**	**34,844**	**57,000**	**85,000**	28,000
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
500	Principal Payment on Lease	9,435	9,918	6,892	0	0	0	0	0
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
600	Interest	1,098	615	130	0	0	0	0	0
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	3,058	2,304	3,009	30,000	22,844	30,000	70,000	40,000
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	15,856	21,048	25,645	15,000	0	15,000	15,000	0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	0	3,630	0	12,000	12,000	12,000	0	(12,000)
	TOTAL EXPENDITURES	29,447	37,515	35,676	57,000	34,844	57,000	85,000	28,000
	Revenues Over (Under) Expenditures	17,667	10,441	15,692	(10,500)	18,541	7,443	(28,822)	(18,322)
	Fund Balance, beginning of year	91,822	109,489	119,930	135,622	135,622	135,622	143,065	7,443
	Estimated Fund Balance, end of year	109,489	119,930	135,622	125,122	154,163	143,065	114,243	(10,879)

Fund Description

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

029 - Circuit Clerk Automation Fund		**Est. Fund Balance ending FY2013:**				**$124,128**			
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	SERVICE CHARGES	**45,904**	**46,081**	**41,033**	**41,000**	**27,649**	**33,000**	**33,000**	(8,000)
	OTHER REVENUES	**1,640**	**741**	**364**	**0**	**207**	**0**	**0**	0
	TOTAL REVENUES	**47,544**	**46,822**	**41,397**	**41,000**	**27,856**	**33,000**	**33,000**	(8,000)
	SERVICE CHARGES								
36410	Automation Fees	45,904	46,081	41,033	41,000	27,649	33,000	33,000	(8,000)
	OTHER REVENUES								
38110	Interest Income	1,640	741	364	0	207	0	0	0
38112	CD Interest								0
	TOTAL REVENUES	47,544	46,822	41,397	41,000	27,856	33,000	33,000	(8,000)
029-47183 - Circuit Clerk Automation									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**48,716**	**39,212**	**20,052**	**30,000**	**29,007**	**30,000**	**35,000**	5,000
	OTHER	**3,000**	**5,000**	**5,000**	**8,020**	**8,020**	**8,020**	**5,342**	(2,678)
	TOTAL EXPENDITURES	**51,716**	**44,212**	**25,052**	**38,020**	**37,027**	**38,020**	**40,342**	2,322
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	48,716	39,212	20,052	30,000	29,007	30,000	35,000	5,000
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	3,000	5,000	5,000	8,020	8,020	8,020	5,342	(2,678)
	TOTAL EXPENDITURES	51,716	44,212	25,052	38,020	37,027	38,020	40,342	2,322
	Revenues over (under) expenditures.	-4,172	2,610	16,345	2,980	-9,172	-5,020	-7,342	(10,322)
	Fund balance, beginning of year	114,365	110,192	112,802	129,148	129,148	129,148	124,128	(5,020)
	Estimated Fund balance, end of year	110,192	112,802	129,148	132,128	119,976	124,128	116,786	(15,342)

Fund Description

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

030 - County Clerk Automation Fund		**Est. Fund Balance ending FY2013:**			**$32,328**				
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	SERVICE CHARGES	**2,638**	**2,132**	**2,380**	**2,200**	**3,518**	**4,300**	**4,300**	2,100
	OTHER REVENUES	**420**	**201**	**128**	**125**	**99**	**0**	**0**	(125)
	TOTAL REVENUES	**3,058**	**2,333**	**2,508**	**2,325**	**3,617**	**4,300**	**4,300**	1,975
	SERVICE CHARGES								
36410	Automation Fees	2,638	2,132	2,380	2,200	3,518	4,300	4,300	2,100
	OTHER REVENUES								
38110	Interest Income	420	201	128	125	99	0	0	(125)
	TOTAL REVENUES	3,058	2,333	2,508	2,325	3,617	4,300	4,300	1,975
030 - 47182 County Clerk Automation									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**1,000**	1,000
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**663**	**294**	**2,240**	**4,000**	**269**	**4,000**	**4,000**	0
	OTHER	**0**	**209**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**663**	**503**	**2,240**	**4,000**	**269**	**4,000**	**5,000**	1,000
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies	0	0	0	0	0	0	1,000	1,000
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	663	294	2,240	4,000	269	4,000	4,000	0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	0	209	0	0	0	0	0	0
	TOTAL EXPENDITURES	663	503	2,240	4,000	269	4,000	5,000	1,000
	Revenues Over (Under) Expenditures	2,394	1,830	268	(1,675)	3,348	300	(700)	975
	Fund Balance, beginning of year	27,536	29,930	31,761	32,028	32,028	32,028	32,328	300
	Estimated Fund Balance, end of year	29,930	31,761	32,028	30,353	35,376	32,328	31,628	1,275

Fund Description

Circuit Clerks Operation and Administrative Fund (fund number 031). The purpose of the fund is to deposit and disburse funds collected from defendants who receive a disposition of court supervision after a court appearance on an offense under the Illinois Vehicle Code. The assessment fee will be $4.50 per defendant. Management control of this fund is with the Circuit Clerk. Authority to collect this fee is found in SB 1089.

031 Circuit Clerk's Operation & Administration Fur		**Est. Fund Balance ending FY2013:**			**$ 21,310**				
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	SERVICES CHARGES	**4,634**	**5,909**	**5,382**	**5,000**	**3,450**	**4,000**	**4,000**	(1,000)
	OTHER REVENUES	**20**	**13**	**10**	**10**	**9**	**0**	**0**	(10)
	TOTAL REVENUES	**4,653**	**5,922**	**5,392**	**5,010**	**3,459**	**4,000**	**4,000**	(1,010)
	SERVICES CHARGES								
35910	Operations & Admin Fees	4,634	5,909	5,382	5,000	3,450	4,000	4,000	(1,000)
	OTHER REVENUES								
38110	Interest income	20	13	10	10	9	0	0	(10)
	TOTAL REVENUES	4,653	5,922	5,392	5,010	3,459	4,000	4,000	(1,010)
031-47197 Circuit Clerk's Operation & Administration Fund									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**2,000**	**360**	**2,000**	**4,000**	2,000
	COMMODITIES	**1,970**	**841**	**2,190**	**2,000**	**2,516**	**2,210**	**0**	(2,000)
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**1,970**	**841**	**2,190**	**4,000**	**2,876**	**4,210**	**4,000**	0
	PERSONNEL								
401	Salaries - Full-time								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Milage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense	0	0	0	2,000	360	2,000	4,000	2,000
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies	1,970	841	2,190	2,000	2,516	2,210	0	(2,000)
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								0
901	Contingency								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	1,970	841	2,190	4,000	2,876	4,210	4,000	0
	Revenues over (under) expend.	2,683	5,080	3,202	1,010	583	(210)	0	(1,010)
	Fund balance, beginning of year	10,554	13,237	18,317	21,520	21,520	21,520	21,310	(210)
	Fund balance, end of year	13,237	18,317	21,520	22,530	22,103	21,310	21,310	(1,220)

Fund Description

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

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

032 Tourism Capital Development Fund		**Est. Fund Balance ending FY2013:**			**$291,432**				
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER REVENUES	**3,762**	**1,891**	**923**	**1,000**	**519**	**1,000**	**500**	(500)
	INTERFUND TRANSFER	**20,000**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**23,762**	**1,891**	**923**	**1,000**	**519**	**1,000**	**500**	(500)
	OTHER REVENUES								
38110	Interest	2,245	1,891	923	1,000	519	1,000	500	(500)
38112	CD Interest	1,517	0	0	0	0	0	0	0
	INTERFUND TRANSFER								
39919	From Tourism Promotion Fund	20,000	0	0	0	0	0	0	0
	TOTAL REVENUES	23,762	1,891	923	1,000	519	1,000	500	(500)
032-46161 Tourism Capital Development Fund									
				EXPENDITURES					
			Year Ending	Year Ending	Year Ending			Year Ending	
			Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
			2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	PERSONNEL								
401	Salaries - Full-time								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Milage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
	Revenues Over (Under) Expenditures	23,762	1,891	923	1,000	519	1,000	500	(500)
	Fund Balance, beginning of year	263,856	287,618	289,510	290,432	290,432	290,432	291,432	1,000
	Estimated Fund Balance, end of year	287,618	289,510	290,432	291,432	290,951	291,432	291,932	500

Fund Description

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

033 - Probation Services Fund		Est. Fund Balance ending FY2013:			$ 77,227				
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	AUDITED	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	SERVICES CHARGES	**25,813**	**28,432**	**24,143**	**22,500**	**24,881**	**27,000**	**23,400**	900
	OTHER REVENUES	**1,201**	**694**	**465**	**500**	**190**	**240**	**240**	(260)
	TOTAL REVENUES	**27,014**	**29,126**	**24,608**	**23,000**	**25,071**	**27,240**	**23,640**	640
	SERVICES CHARGES								
36515	Probation services fee	23,313	24,932	21,543	21,000	16,116	21,000	21,000	0
36714	Professional service fees	2,500	3,500	2,600	1,500	8,765	6,000	2,400	900
	OTHER REVENUES								
38110	Interest income	674	234	89	100	50	70	70	(30)
38112	CD Interest	527	460	376	400	140	170	170	(230)
38910	Misc. income								0
	TOTAL REVENUES	27,014	29,126	24,608	23,000	25,071	27,240	23,640	640

033 - 47187 Probation Services									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	AUDITED	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**2,696**	**1,146**	**1,990**	**4,000**	**678**	**2,500**	**4,000**	0
	TRAINING & PROFESSIONAL DEV.	**4,657**	**3,104**	**1,353**	**5,000**	**4,721**	**5,000**	**5,000**	0
	COMMODITIES	**(30)**	**(383)**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**7,868**	**7,015**	**6,799**	**9,000**	**8,445**	**9,000**	**9,000**	0
	CAPITAL OUTLAY	**5,671**	**6,349**	**7,661**	**10,000**	**4,276**	**8,000**	**10,325**	325
	OTHER	**16,816**	**16,700**	**3,780**	**14,270**	**7,670**	**6,770**	**13,942**	(328)
	TOTAL EXPENDITURES	**37,678**	**33,930**	**21,583**	**42,270**	**25,791**	**31,270**	**42,267**	(3)
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Milage	2,696	1,146	1,990	4,000	678	2,500	4,000	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	4,657	3,104	1,353	5,000	4,721	5,000	5,000	
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies	(30)	(383)	0	0	0	0	0	0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	AUDITED	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	7,868	7,015	6,799	9,000	8,445	9,000	9,000	0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	5,671	6,349	7,661	10,000	4,276	8,000	10,325	325
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous	116	0	30	7,500	900	0	8,600	1,100
910	Intergovernmental Agreement								0
990	Interfund Transfer	16,700	16,700	3,750	6,770	6,770	6,770	5,342	(1,428)
	TOTAL EXPENDITURES	37,678	33,930	21,583	42,270	25,791	31,270	42,267	(3)
	Revenues Over (Under) Expenditures	(10,664)	(4,803)	3,025	(19,270)	(719)	(4,030)	(18,627)	643
	Fund Balance, beginning of year	93,699	83,035	78,232	81,257	81,257	81,257	77,227	(4,030)
	Estimated Fund Balance, end of year	83,035	78,232	81,257	61,987	80,537	77,227	58,600	(3,387)

Fund Description

Rentech Energy Escrow Fund (fund number 034). The purpose of this Fund is to pay the expenses incurred by Jo Daviess County that are directly associated with the permitting and necessary professional services/county services for the construction of the Rentech Energy Project including direct expenses related to the County's due diligence and oversight of the Project.

The revenue for this Fund is derived from deposits made by Rentech Energy Midwest. This fund was established by action of the Jo Daviess County Board on September 12, 2006.

034 Rentech Energy Escrow Fund		**Est. Fund Balance ending FY2013:**				**$543**			
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-Mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER REVENUES	**1**	**4,002**	**1**	**10,001**	**1**	**1**	**1**	(10,000)
	TOTAL REVENUES	**1**	**4,002**	**1**	**10,001**	**1**	**1**	**1**	(10,000)
	OTHER REVENUES								
38110	Interest	1	2	1	1	1	1	1	0
38791	Deposits from Rentech Energy	0	4,000	0	10,000	0	0	0	(10,000)
	TOTAL REVENUES	1	4,002	1	10,001	1	1	1	(10,000)

034-45165 Rentech Energy Escrow Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	AUDITED	Est. Actual	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**4,000**	**0**	**10,000**	**0**	**0**	**0**	(10,000)
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**0**	**4,000**	**0**	**10,000**	**0**	**0**	**0**	(10,000)
	PERSONNEL								
401	Salaries - Full-time								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Milage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	0	4,000	0	10,000	0	0	0	(10,000)
703	Postage								0
704	Telephone & Electronic Communications								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-Mo Actual	Est. Actual	PROPOSED	13 to '14
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous (Rentech Reimbursement)								0
915	County Staff Services	0		0	0	0	0	0	0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	0	4,000	0	10,000	0	0	0	(10,000)
	Revenues over (under) expend.	1	2	1	1	1	1	1	0
	Fund balance, beginning of year	538	539	541	542	542	542	543	1
	Fund balance, end of year	539	541	542	543	543	543	544	1

Fund Description

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

038 Sheriff's Vehicle Fund		**Est. Fund Balance ending FY2013:**				**$77,095**			
				REVENUES					
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2010	2011	2012		2013		2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER REVENUES	**23,311**	**12,758**	**39,982**	**3,250**	**10,096**	**9,593**	**5,750**	2,500
	INTERFUND TRANSFER	**84,000**	**84,000**	**84,000**	**50,463**	**50,463**	**84,000**	**84,000**	33,537
	TOTAL REVENUES	**107,311**	**96,758**	**123,982**	**53,713**	**60,559**	**93,593**	**89,750**	36,037
	OTHER REVENUES								
38110	Interest income	353	376	258	250	120	200	250	0
38217	Insurance Settlement Payment		7,175	6,789	0	1,393	1,393	0	0
38793	Sale of Vehicles			9,200	0	5,376	5,000	2,500	2,500
34822	I.D.O.T. Printer Grant								0
35855	Squad Rental	400	200	100	0	400	0	0	0
34819	JAG Vehicle Grant	17,000	0	19,154	0	0	0	0	0
35110	Court fines and fees	5,559	5,007	4,482	3,000	2,807	3,000	3,000	0
	INTERFUND TRANSFER								
39928	From Capital Equipment Fund								0
39922	From General Fund	84,000	84,000	84,000	50,463	50,463	84,000	84,000	33,537
	TOTAL REVENUES	107,311	96,758	123,982	53,713	60,559	93,593	89,750	36,037
038-46179 Sheriff's Vehicle Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2010	2011	2012		2013		2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**26,084**	**18,803**	**16,977**	**10,000**	**5,095**	**10,000**	**10,000**	0
	CONTRACTUAL SERVICES	**6,784**	**4,266**	**6,762**	**7,500**	**3,460**	**7,500**	**7,500**	0
	CAPITAL OUTLAY	**49,973**	**38,494**	**122,395**	**96,000**	**83,280**	**96,000**	**120,000**	24,000
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**82,840**	**61,563**	**146,135**	**113,500**	**91,834**	**113,500**	**137,500**	24,000
	PERSONNEL								0
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publication								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
603	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
605	Office Supplies								0
606	Minor Equipment & Small Tools	26,084	18,803	16,977	10,000	5,095	10,000	10,000	0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service	6,784	4,266	6,471	7,000	3,460	7,000	7,000	0
702	Professional Service	0	0	291	500	0	500	500	0
704	Telephone & Electronic Communications								0
712	Garbage Disposal								0
719	Other Service Charges								0
	CAPITAL OUTLAY								
810	Equipment	0	0	43,764	36,000	18,990	36,000	36,000	0
815	Furniture								0
820	Vehicle	49,973	38,494	78,631	60,000	64,290	60,000	84,000	24,000
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	82,840	61,563	146,135	113,500	91,834	113,500	137,500	24,000
	Revenues over (under) expend.	24,471	35,195	(22,152)	(59,787)	(31,276)	(19,907)	(47,750)	12,037
	Fund balance, beginning of year	59,489	83,960	119,155	97,002	97,002	97,002	77,095	(19,907)
	Fund balance, end of year	83,960	119,155	97,002	37,215	65,727	77,095	29,345	(7,870)

Fund Description

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

039 - Court Document Storage Fund		**Est. Fund Balance ending FY2013:**				**$126,849**			
				REVENUES					
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2010	2011	2012		2013		2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	SERVICE CHARGES	**37,826**	**37,820**	**34,025**	**35,000**	**23,130**	**28,000**	**28,000**	(7,000)
	OTHER REVENUES	**306**	**119**	**77**	**120**	**56**	**0**	**0**	(120)
	TOTAL REVENUES	**38,132**	**37,938**	**34,102**	**35,120**	**23,186**	**28,000**	**28,000**	(7,120)
	SERVICE CHARGES								
36415	Document Storage Fees	37,826	37,820	34,025	35,000	23,130	28,000	28,000	(7,000)
	OTHER REVENUES								
38110	Interest Income	306	119	77	120	56	0	0	(120)
	TOTAL REVENUES	38,132	37,938	34,102	35,120	23,186	28,000	28,000	(7,120)
039 - 47184 Court Document Storage									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2010	2011	2012		2013		2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**29,645**	**19,025**	**17,204**	**30,000**	**19,543**	**30,000**	**30,000**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**29,645**	**19,025**	**17,204**	**30,000**	**19,543**	**30,000**	**30,000**	0
	PERSONNEL								
401	Salaries - Full-time								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	29,645	19,025	17,204	30,000	19,543	30,000	30,000	0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	29,645	19,025	17,204	30,000	19,543	30,000	30,000	0
	Revenues over (under) expend.	8,487	18,913	16,898	5,120	3,643	(2,000)	(2,000)	(7,120)
	Fund balance, beginning of year	84,551	93,038	111,951	128,849	128,849	128,849	126,849	(2,000)
	Estimated Fund balance, end of year	93,038	111,951	128,849	133,969	132,492	126,849	124,849	(9,120)

Fund Description

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

Process:

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

040 Small Rental Properties Program (SRPP)		**Est. Fund Balance ending FY2012:**			**$0**				
				REVENUES					
		Year Endijng	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2009	2010	2011	2012			2013	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	AUDITED	PROPOSED	12 to '13
	STATE GRANTS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	-
	OTHER REVENUES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	-
	TOTAL REVENUES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	-
	STATE GRANTS								
34731	IDHA Housing Assistance Grant								-
	OTHER REVENUES								
38910	Miscellaneous								-
	TOTAL REVENUES	0	0	0	0	0	0	0	-
040-47177 Small Rental Properties Program (SRPP)									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2009	2010	2011	2012			2013	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10 mo Actual	AUDITED	PROPOSED	12 to '13
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	-
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	-
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	-
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	-
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	-
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	-
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	-
	PERSONNEL								
401	Salaries - Full-time								-
403	Salaries - Part-time & Temporary								-
405	Salaries - Overtime								-
411	Health Insurance								-
412	Unemployment Insurance								-
413	Worker's Comp. Insuance								-
421	Social Security Contribution								-
422	Medicare Contribution								-
431	Retirement Contribution (IMRF)								-
441	Uniform Allowance								-
451	Automobile Milage								-
	TRAINING & PROFESSIONAL DEV.								-
501	Education & Training								-
502	Travel Expense								-
503	Dues								-
504	Publications								-
505	Tuition Reimbursement								-
	COMMODITIES								-
601	Maintenance Supplies								-
602	Janitorial Supplies								-
603	Operating Supplies								-
604	Computer Supplies								-
605	Office Supplies								-
606	Minor Equipment & Small Tools								-
611	Automotive Fuel/Oil								-
621	Print Materials								-
	CONTRACTUAL SERVICES								-
701	Maintenance Service								-
702	Professional Service								-
703	Postage								-
704	Telephone & Electronic Communications								-

Jo Daviess County, IL
Annual Budget
FY2013

		Year Endijng	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2009	2010	2011	2012			2013	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	AUDITED	PROPOSED	12 to '13
705	Publishing								-
706	Printing								-
711	Utilities								-
712	Garbage Disposal								-
719	Other Service Charges								-
721	Liability Insurance								-
722	General Insurance								-
723	Risk Management Contribution								-
724	Rentals								-
	CAPITAL OUTLAY								-
801	Land								-
805	Buildings								-
810	Equipment								-
815	Furniture								-
820	Vehicle								-
830	Highways								-
890	Other Improvements								-
	OTHER								-
901	Contingency								-
905	Miscellaneous								-
990	Interfund Transfer								-
	TOTAL EXPENDITURES	0	0	0	0	0	0	0	-
	Revenues over (under) expend.	0	0	0	0	0	0	0	-
	Fund balance, beginning of year	0	0	0	0	0	0	0	-
	Fund balance, end of year	0	0	0	0	0	0	0	-

Fund Description

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

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

042 - General Capital Investment Fund		**Est. Fund Balance ending FY2013:**				**$231,740**			
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER REVENUES	**6,436**	**101,407**	**46,989**	**35**	**25**	**28**	**28**	(7)
	INTERFUND TRANSFER	**0**	**0**	**65,000**	**25,000**	**25,000**	**25,000**	**0**	(25,000)
	TOTAL REVENUES	**6,436**	**101,407**	**111,989**	**25,035**	**25,025**	**25,028**	**28**	(25,007)
	OTHER REVENUES								
38110	Interest income	49	44	18	25	18	20	20	(5)
38111	Interest earned-savings	10	9	7	10	7	8	8	(2)
38112	CD interest	6,378	1,354	0	0	0	0	0	0
38156	Residual Estate Distribution	0	0	46,963	0	0	0	0	0
38711	ESTB/911- Ortho project								0
38712	Community participation - ortho proj.								0
34834	Energy Efficiency Conservation Block Grant	0	100,000	0	0	0	0	0	0
38910	Misc	0	0	1	0	0	0	0	0
	INTERFUND TRANSFER								
39921	From Highway Fund-Ortho proj.								0
39922	From General Fund	0	0	0	25,000	25,000	25,000	0	(25,000)
39925	From GIS Automation Fund-Ortho update								0
39926	From GIS Automation Fund-remonumentation proj.								0
39932	From GIS Automation Fund-address atlas								0
39934	From GIS Automation Fund-DB & website reserve								0
39922	From General Fund-IDNR Grant								0
39930	Transfer In								0
39963	From Contingency Fund	0	0	65,000	0	0	0	0	0
	TOTAL REVENUES	6,436	101,407	111,989	25,035	25,025	25,028	28	(25,007)
042 - 46171 General Capital Investment									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**15,000**	15,000
	CAPITAL OUTLAY	**60,605**	**416,269**	**0**	**25,000**	**9,925**	**10,000**	**18,391**	(6,609)
	OTHER	**10,000**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**70,605**	**416,269**	**0**	**25,000**	**9,925**	**10,000**	**33,391**	8,391
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	0	0	0	0	0	0	15,000	15,000
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings	44,855	411,019	0	25,000	9,925	10,000	18,391	(6,609)
810	Equipment	15,750	5,250	0	0	0	0	0	0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	10,000	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	70,605	416,269	0	25,000	9,925	10,000	33,391	8,391
	Revenues over (under) expend.	(64,168)	(314,862)	111,989	35	15,100	15,028	(33,363)	(33,398)
	Fund balance, beginning of year	483,753	419,585	104,723	216,712	216,712	216,712	231,740	15,028
	Fund balance, end of year	419,585	104,723	216,712	216,747	231,813	231,740	198,377	(18,370)

Jo Daviess County, IL
Annual Budget
FY2014

042 - 46171 General Capital Investment Project Expense Detail									
		Year Ending	Year Ending	Year Ending		Year Ending			Year Ending
		Nov. 30	Nov. 30	Nov. 30		Nov. 30			Nov. 30
Activity		2010	2011	2012		2013			2014
Code	Project Name	ACTUAL	ACTUAL	BUDGET	Audited	BUDGET	8-mo Actual	Est. Actual	Proposed
	Summary of 702 Professional Services								
439	911/Dispatch Feasilility Study	0	0	0	0	0	0	0	15,000
		0	0	0	0	0	0	0	15,000
	Summary of 805 Buildings:								
411	Courthouse HVAC system project								
	Public Safety Bldg.:								
412	HVAC system project	35,386	381,223	0	0	0	0	0	0
	Jail lighting								
	Jail bed space								
	Jail toilet/sink fixtures								
	Other plumbing								
433	Carpeting/flooring stairway/2nd floor	0	0	0	0	0	0	0	0
434	Replace roof/enclose vehicle storage blg	0	0	0	0	0	0	0	0
413	Courthouse office improvements	0	0	0	0	0	0	0	0
414	Courthouse security improvements								
415	Underground fuel tank removal								
416	Public Safety Bldg. Reroofing								
425	Gutter heat tapes								
426	Courthouse roof repairs	0	0	0	0	0	0	0	0
435	Courthouse HVAC (Courthouse Code Issues)	2,860	29,796	0	0	0	0	0	0
429	Courthouse/PS Bldg. parking lot	0	0	0	0	0	0	0	0
436	Courthouse exterior improvements	6,609	0	0	0	25,000	0	10,000	18,391
	Total	44,855	411,019	0	0	25,000	0	10,000	18,391
	Summary of 810 Equipment:								
417	GIS orthophoto. Project/upgrade reserve								
430	GIS remonumentation project								
419	Financial management software rplc								
420	Tax cycle system software/hardware								
421	Zoning & Subdivision Ords. update								
422	Courthouse cmptr. Cable upgrade								
428	Building & Zoning software								
431	GIS address atlas printing								
432	GIS database programming & website reserve								
437	Township Assessor's Program (Devnet)	15,750	5,250	0	0	0	0	0	0
	Total	15,750	5,250	0	0	0	0	0	0
	Summary of 890 Other Improvements:								
	Reserve for Zoning, Subdivision Ord. & Comp Plan upd	0	0	0	0	0	0	0	0
	Other capital projects								
	Total	0	0	0	0	0	0	0	0
	Summary of 990:								
	Transfer to Gen. Capital Equip. - B&Z Truck	0	0	0	0	0	0	0	0
	Transfer to GIS Capital Eq/Investment Fund	0	0	0	0	0	0	0	0
438	Transfer to Emergency Services Comm Fund	10,000	0	0	0	0	0	0	0
	Total	10,000	0	0	0				0
	Grand Total	70,605	416,269	0	0	25,000	0	10,000	33,391

Fund Description

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

043 Special Service Area Number One		**Est. Fund Balance ending FY2013:**			**$1**				
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	TAXES	**69,810**	**69,847**	**79,862**	**80,000**	**49,209**	**80,003**	**80,000**	0
	OTHER REVENUES	**30**	**41**	**32**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**69,839**	**69,888**	**79,894**	**80,000**	**49,209**	**80,003**	**80,000**	0
	TAXES								
31110	Property Taxes	69,810	69,847	79,862	80,000	49,209	80,003	80,000	0
	OTHER REVENUES								
	Interest Income	30	41	32	0	0	0	0	0
	TOTAL REVENUES	69,839	69,888	79,894	80,000	49,209	80,003	80,000	0
043-47191 Special Service Area Number One									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**69,839**	**69,887**	**79,894**	**80,000**	**49,209**	**80,003**	**80,000**	0
	TOTAL EXPENDITURES	**69,839**	**69,887**	**79,894**	**80,000**	**49,209**	**80,003**	**80,000**	0
	PERSONNEL								
401	Salaries - Full-time								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Milage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous	69,839	69,887	79,894	80,000	49,209	80,003	80,000	0
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	69,839	69,887	79,894	80,000	49,209	80,003	80,000	0
	Revenues over (under) expend.	0	0	0	0	0	0	0	0
	Fund balance, beginning of year	0	0	1	1	1	1	1	0
	Fund balance, end of year	0	1	1	1	1	1	1	0

Fund Description

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

044-47192 Special Service Area #2 & #4 — **Est. Fund Balance ending FY2013: $0**

REVENUES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2010 ACTUAL	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 AUDITED	Year Ending Nov. 30, 2013 BUDGET	Year Ending Nov. 30, 2013 10-mo Actual	Year Ending Nov. 30, 2013 Est. Actual	Year Ending Nov. 30, 2014 PROPOSED	Amount of Change 13 to '14
	TAXES	**64,764**	**63,984**	**63,214**	**64,000**	**37,414**	**61,317**	**64,000**	0
	OTHER REVENUES	**28**	**37**	**25**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**64,792**	**64,021**	**63,239**	**64,000**	**37,414**	**61,317**	**64,000**	0
									0
	TAXES								0
31110	Property Taxes	64,764	63,984	63,214	64,000	37,414	61,317	64,000	0
	OTHER REVENUES								0
38110	Interest Income	28	37	25	0	0	0	0	0
	TOTAL REVENUES	64,792	64,021	63,239	64,000	37,414	61,317	64,000	0

044-47192 Special Service Area Number Two and Four

EXPENDITURES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2010 ACTUAL	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 AUDITED	Year Ending Nov. 30, 2013 BUDGET	Year Ending Nov. 30, 2013 10-mo Actual	Year Ending Nov. 30, 2013 Est. Actual	Year Ending Nov. 30, 2014 PROPOSED	Amount of Change 13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**64,792**	**64,021**	**63,239**	**64,000**	**37,414**	**61,317**	**64,000**	0
	TOTAL EXPENDITURES	**64,792**	**64,021**	**63,239**	**64,000**	**37,414**	**61,317**	**64,000**	0
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous	64,792	64,021	63,239	64,000	37,414	61,317	64,000	0
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	64,792	64,021	63,239	64,000	37,414	61,317	64,000	0
	Revenues Over (Under) Expenditures	0	0	0	0	0	0	0	0
	Fund Balance, beginning of year	0	0	0	0	0	0	0	0
	Estimated Fund Balance, end of year	0	0	0	0	0	0	0	0

Fund Description

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

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

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

046 Catastrophic Emergency Fund		Est. Fund Balance ending FY2013:			$233,847				
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	AUDITED	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER REVENUES	**1,813**	**1,570**	**1,174**	**1,200**	**714**	**975**	**975**	(225)
	INTERFUND TRANSFER	**50,000**	**0**	**0**	**50,000**	**0**	**25,000**	**25,000**	(25,000)
	TOTAL REVENUES	**51,813**	**1,570**	**1,174**	**51,200**	**714**	**25,975**	**25,975**	(25,225)
	OTHER REVENUES								
38110	Interest	246	264	224	200	224	275	275	75
38112	CD Interest	1,567	1,306	950	1,000	490	700	700	(300)
	INTERFUND TRANSFER								
39921	Transfer from Public Health	50,000	0	0	50,000	0	25,000	25,000	(25,000)
	TOTAL REVENUES	51,813	1,570	1,174	51,200	714	25,975	25,975	(25,225)

046-44162 Catastrophic Emergency Fund

				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	AUDITED	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**200,000**	**0**	**0**	**200,000**	0
	TOTAL EXPENDITURES	**0**	**0**	**0**	**200,000**	**0**	**0**	**200,000**	0
	PERSONNEL								
	TRAINING & PROFESSIONAL DEV.								
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies	0	0	0	0	0	0	0	0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	0	0	0	0	0	0	0	0
704	Telephone & Electronic Communications								0
712	Garbage Disposal								0
719	Other Service Charges								0
	CAPITAL OUTLAY								
810	Equipment								0
815	Furniture								0
820	Vehicle								0
890	Other Improvements								0
	OTHER								
901	Contingency	0	0	0	0	0	0	0	0
905	Miscellaneous	0	0	0	200,000	0	0	200,000	0
990	Interfund Transfer	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	200,000	0	0	200,000	0
	Revenues over (under) expend.	51,813	1,570	1,174	(148,800)	714	25,975	(174,025)	(25,225)
	Fund balance, beginning of year	153,315	205,128	206,698	207,872	207,872	207,872	233,847	25,975
	Fund balance, end of year	205,128	206,698	207,872	59,072	208,586	233,847	59,822	750

Fund Description

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

047 - Tax Sale Automation Fund (Treasurer Automation)			**Est. Fund Balance ending FY2013:**				**$11,491**		
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	SERVICE CHARGES	**2,650**	**2,200**	**2,260**	**2,000**	**0**	**2,000**	**2,000**	0
	OTHER REVENUES	**31**	**29**	**29**	**30**	**25**	**30**	**30**	0
	TOTAL REVENUES	**2,681**	**2,229**	**2,289**	**2,030**	**25**	**2,030**	**2,030**	0
	SERVICE CHARGES								
36410	Automation Fees	2,650	2,200	2,260	2,000	0	2,000	2,000	0
	OTHER REVENUES								
38110	Interest Income	31	29	29	30	25	30	30	0
	TOTAL REVENUES	2,681	2,229	2,289	2,030	25	2,030	2,030	0
047 - 47186 Tax Sale Automation Fund (Treasurer Automation)									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**296**	**0**	**0**	**500**	**0**	**200**	**500**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**1,909**	**0**	**0**	**2,400**	**1,734**	**1,734**	**5,300**	2,900
	OTHER	**0**	**0**	**0**	**5,777**	**5,777**	**5,777**	**0**	(5,777)
	TOTAL EXPENDITURES	**2,205**	**0**	**0**	**8,677**	**7,511**	**7,711**	**5,800**	(2,877)
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense	296	0	0	500	0	200	500	0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	1,909	0	0	2,400	1,734	1,734	5,300	2,900
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement								0
990	Interfund Transfer		0	0	5,777	5,777	5,777	0	(5,777)
	TOTAL EXPENDITURES	2,205	0	0	8,677	7,511	7,711	5,800	(2,877)
	Revenues Over (Under) Expenditures	476	2,229	2,289	(6,647)	(7,486)	(5,681)	(3,770)	2,877
	Fund Balance, beginning of year	12,178	12,653	14,883	17,172	17,172	17,172	11,491	(5,681)
	Estimated Fund Balance, end of year	12,653	14,883	17,172	10,525	9,685	11,491	7,721	(2,804)

Fund Description

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

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

048 - General Capital Equipment Replacement Fund			Est. Fund Balance ending FY2013:				$334,871		
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER REVENUES	**3,318**	**3,304**	**3,289**	**1,710**	**1,521**	**1,418**	**1,415**	(295)
	INTERFUND TRANSFER	**11,953**	**12,053**	**18,439**	**251,061**	**176,561**	**259,456**	**227,591**	(23,470)
	TOTAL REVENUES	**15,271**	**15,357**	**21,728**	**252,771**	**178,082**	**260,874**	**229,006**	(23,765)
	OTHER REVENUES								
38110	Interest income	46	19	12	10	18	18	15	5
38140	Donations	0	1,000	0	0	0	0	0	0
38112	CD Interest	3,272	2,285	1,778	1,700	1,503	1,400	1,400	(300)
34734	IL Emergency Alarm Sys Grant	0	0	0	0	0	0	0	0
34835	USDOJ-Cops	0	0	0	0	0	0	0	0
34938	Misc. Non-Federal Grants	0	0	1,500	0	0	0	0	0
35111	Failure to Appear Fees	0	0	0	0	0	0	0	0
38710	Sheriff's Auction Proceeds	0	0	0	0	0	0	0	0
	INTERFUND TRANSFER								
39317	Clerks/Election Program	0	0	0	0	0	0	0	0
39922	Bldg/Zoning/GA Auto	0	0	0	0	0	0	0	0
39922	From General Fund	10,453	12,053	18,439	132,816	115,541	132,816	219,091	86,275
39922	Transfers for SAN/Server Project-General Fund	0	0	0	41,725	0	41,725	0	(41,725)
39970	Transfers for SAN/Server Project- Special Funds	0	0	0	76,520	61,020	76,520	0	(76,520)
39927	From GIS/GIS Capital EquipmentFund	0	0	0	0	0	0	1,000	1,000
39929	From Capital Investment Fund	0	0	0	0	0	0	0	0
39916	From Rabies Control Fund	1,500	0	0	0	0	0	0	0
39958	From States Attorney Diversion Fund	0	0	0	0	0	8,395	0	0
39959	From Dog Fund	0	0	0	0	0		7,500	7,500
39963	From Contingency	0	0	0	0	0	0	0	0
	TOTAL REVENUES	15,271	15,357	21,728	252,771	178,082	260,874	229,006	(23,765)

048 - 46172 General Capital Equipment Replacement									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**3,045**	**7,432**	**3,661**	**332,759**	**196,514**	**252,390**	**248,353**	(84,406)
	OTHER	**0**	**0**	**3,643**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**3,045**	**7,432**	**7,304**	**332,759**	**196,514**	**252,390**	**248,353**	(84,406)
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	3,045	7,432	3,661	332,759	196,514	252,390	248,353	(84,406)
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	0	0	3,643	0	0	0	0	0
	TOTAL EXPENDITURES	3,045	7,432	7,304	332,759	196,514	252,390	248,353	(84,406)
	Revenues over (under) expend.	12,226	7,925	14,424	(79,988)	(18,432)	8,484	(19,347)	60,641
	Fund balance, beginning of year	291,812	304,037	311,963	326,387	326,387	326,387	334,871	8,484
	Fund balance, end of year	304,037	311,963	326,387	246,399	307,955	334,871	315,524	69,125

048 - General Capital Equipment Replacement Fund Revenue Detail

Activity Code	Equipment Item	Year Ended Nov. 30 2012 Budget	Year Ended Nov. 30 2012 Cash Actual	Year Ended Nov. 30 2013 Budget	Year Ended Nov. 30 2014 PROPOSED	Cash Balance as of 7/31/13	Cash Balance as of 7/31/12	Cash Balance as of 7/31/11
	Summary of Interfund Transfers							
390	Co. Clerk's reader/printer & copier resv.	2,500	2,500	0	0	16,737	16,237	13,737
391	Info.& Comm.Sys. copier rplc. resv.	0	0	0	0	12,309	12,309	12,309
392	Sheriff's computer sys. resv.	1,000	0	0	0	2,799	2,799	4,110
393	Admin. Computer systm reserve	1,000	1,000	1,000	2,000	1,719	2,068	1,068
394	Treasurer's equipment resv.	0	0	0	2,000	2,854	2,854	2,854
395	Co. Clerk's election prog. resv.	0	0	0	0	54,998	57,498	57,498
396	Co. Clerk's Yearbook resv.	0	0	2,500	2,500	3,157	1,157	4,589
397	Co. Clerk's plat scanning resv.	0	0	0	0	10,600	14,600	14,600
398	Circuit Clk's. copier rplc. resv.	0	0	0	0	2,801	2,801	2,801
399	Bldg/Zoning/GA auto rplc. resv.	0	0	0	0	21,018	21,018	21,018
400	SOA's computer rplc. resv.	326	326	3,076	1,538	3,003	7,285	6,959
401	States Attorney Computer resv.	0	0	8,395	2,500	1,525	1,525	1,525
402	Info.& Comm. server reserve	6,563	6,563	118,245	4,000	115,030	17,787	11,224
403	GIS Equipment reserve (closed)	0	0	0	0	0	0	0
404	Sheriff's vehicles reserve (closed)	0	0	0	0	0	0	0
	Video Camera Grant	0	0	0	0	0	0	0
405	County Board Room sound system	0	0	0	0	(11)	(11)	(11)
406	Info. & Comm. JODAV server relc. resv.	0	0	0	0	0	0	0
407	Info. & Comm. firewall relc. reserve	300	300	600	300	1,800	1,200	900
408	Coroner's equipment reserve (vehicle)	2,000	2,000	2,000	2,000	14,419	12,419	9,742
502	Clerk/Rec Office improvements	0	0	0	0	0	0	(2,500)
503	Twp Assessor's software incentive prog	0	0	10,040	0	8,227	428	428
504	PSB copier reserve	0	0	0	0	2,307	2,307	2,307
505	Board of Review - computer reserve	0	0	0	0	0	0	0
506	Animal Control computer equip. reserve	0	0	0	1,000	280	280	280
507	Assessor Printer	2,750	2,750	0	1,538	183	183	1,076
508	Recorders/Rental Housing	3,000	3,000	3,000	0	0	3,000	0
509	Sheriff shooting range improvements	0	1,500	0	0	1,500	0	0
510	Courthouse/PSB Telephone System Reserve	0	0	50,000	0	0	0	0
511	Courthouse/PSB Keyscan Reserve	0	0	7,000	0	0	0	0
512	Network Management Equipment Reserve	0	0	23,600	1,000	4,200	0	0
513	UPS Equipment Reserve	0	0	30,000	1,000	0	0	0
514	Net BKBNE Equipment Reserve	0	0	0	2,000	0	0	0
515	CTY Web Reserve	0	0	0	750	0	0	0
516	Net Analysis Equipment Reserve	0	0	0	500	0	0	0
517	Server Rm AC Reserve	0	0	0	500	0	0	0
518	Animal Control Vehicle Reserve	0	0	0	9,500	0	0	0
409	RMS/CAD/JMS Software Project	0	0	0	45,000	0	0	0
519	NG 911	0	0	0	146,965	0	0	0
410	States Attorney Furniture Reserve	0	0	0	1,000	0	0	0
	Total	19,439	19,939	259,456	227,591	**281,455**	**179,745**	**166,514**
	Riverboat Funds					83,988	83,988	83,988
	Accumulated interest					58,679	59,896	58,129
	Toal cash funds					**$424,122**	**$323,628**	**$308,632**

048 - 46172 General Capital Equipment Replacement Expenditure Detail

Activity Code	Equipment Item	Year Ended Nov. 30 2012 Budget	Year Ended Nov. 30 2012 Actual	Year Ended Nov. 30 2013 Budget	Year Ended Nov. 30 2013 Est. Actual	Year Ended Nov. 30 2014 PROPOSED
	Summary of 810 Equipment:					
390	Co. Clerk's reader/printer & copier resv.	6,000	0	8,000	8,000	4,000
391	Info.& Comm.Sys. copier rplc. resv.	0	0	0	0	0
392	Sheriff's computer sys. resv.	5,000	2,311	0	0	2,799
393	Admin. Computer system reserve	1,500	1,350	1,500	0	2,000
394	Treasurer's equipment resv.	0	0	0	0	4,854
395	Co. Clerk's election prog. resv.	20,000	0	22,500	22,500	10,000
396	Co. Clerk's Yearbook resv.	0	0	3,600	3,600	0
397	Co. Clerk's plat scanning resv.	0	0	12,000	12,000	12,000
398	Circuit Clk's. copier rplc. resv.	0	0	0	0	0
399	Bldg/Zoning/GA auto rplc. resv.	0	0	0	0	0
400	SOA's computer rplc. resv.	4,000		8,300	8,300	4,200
401	State's Atty computer	0	0	0	0	0
402	Info.& Comm. system server reserve	17,787	0	131,000	131,000	5,000
403	GIS Equipment reserve (cloesd)	0	0	0	0	0
404	Sheriff's vehicles reserve (closed)	0	0	0	0	0
405	County Board Room sound system	0	0	0	0	0
406	Info. & Comm. JODAV server relc. resv.	0	0	0	0	0
407	Info. & Comm. firewall relc. reserve	0	0	1,300	1,190	0
408	Coroner's equipment reserve (vehicle)	0	0	16,419	0	0
501	Courthouse folder/inserter	0	0	0	0	0
502	Clerk/Rec Office improvements	3,000	0	0	0	0
503	Twp Assessor's software incentive prog	0	0	10,040	10,400	0
504	PSB copier reserve	0	0	0	0	0
505	Board of Review - Laptops	0	0	0	0	0
506	Animal Control computer equip. reserve	0	0	0	0	0
507	Assessor Printer	3,826	3,643	0	0	0
508	Recorder/Rental Housing	0	0	6,000	6,000	0
509	Sheriff shooting range improvements	0	0	1,500	0	1,500
510	Courthouse/PSB Telephone System Reserve	0	0	50,000	0	0
511	Courthouse/PSB Keyscan Reserve	0	0	7,000	0	7,000
512	Network Management Equipment Reserve	0	0	23,600	19,400	0
513	UPS Equipment Reserve	0	0	30,000	30,000	0
514	Net BKBNE Equipment Reserve	0	0	0	0	0
515	CTY Web Reserve	0	0	0	0	0
516	Net Analysis Equipment Reserve	0	0	0	0	0
517	Server Rm AC Reserve	0	0	0	0	0
518	Animal Control Vehicle Reserve	0	0	0	0	0
409	RMS/CAD/JMS Software Project	0	0	0	0	45,000
519	NG 911	0	0	0	0	150,000
410	States Attorney Furniture Reserve	0	0	0	0	0
	Total	61,113	7,304	332,759	252,390	248,353
	Summary of 990					
	Transfer to GIS Capital Eq/Invest. Fund	0	0	0	0	0
	Transfer to General Fund	0	0	0	0	0

Fund Description

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

049 Election Equipment Fund			Est. Fund Balance ending FY2013:				$1,121		
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	Federal Grant	**2,011**	**0**	**5,376**	**35,000**	**0**	**24,500**	**35,000**	0
	OTHER	**2**	**2**	**1**	**2**	**1**	**2**	**0**	(2)
	INTERFUND TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**2,013**	**2**	**5,378**	**35,002**	**1**	**24,502**	**35,000**	(2)
									0
	Federal Grant								
34865	Election Equipment Upgrade	0	0	5,376	35,000	0	24,500	35,000	0
34880	HHS HAVA Grant	0	0	0	0	0	0	0	0
34881	HAVA Disability Grant	2,011	0	0	0	0	0	0	0
									0
	OTHER								
38110	Interest	2	2	1	2	1	2	0	(2)
	INTERFUND TRANSFERS								
38910	Transfer from the Indemnity Fund								0
39922	Transfer from the General Fund								0
	TOTAL REVENUES	2,013	2	5,378	35,002	1	24,502	35,000	(2)

049-47107 Election Equipment Fund									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**2,164**	**0**	**5,376**	**35,000**	**0**	**24,000**	**35,000**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**2,164**	**0**	**5,376**	**35,000**	**0**	**24,000**	**35,000**	0
									0
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								0
801	Land								0
805	Buildings								0
810	Equipment	0	0	0	11,000	0	11,000	11,000	0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements	2,164	0	5,376	24,000	0	13,000	24,000	0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	2,164	0	5,376	35,000	0	24,000	35,000	0
	Revenues Over (Under) Expenditures	(151)	2	1	2	1	502	0	(2)
	Fund Balance, beginning of year	767	616	617	619	619	619	1,121	502
	Estimated Fund Balance, end of year	616	617	619	621	619	1,121	1,121	500

Fund Description

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

051 - State's Attorney Drug Forfeiture Fund		**Est. Fund Balance ending FY2013:**					**$ 1,117**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER REVENUES	**39**	**305**	**0**	**500**	**169**	**169**	**500**	0
	OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**39**	**305**	**0**	**500**	**169**	**169**	**500**	0
	OTHER REVENUES								
35610	Drug Fines	38	305	0	500	169	169	500	0
34935	County % of Drug Forfeiture								0
35615	Drug Forfeitures (12.5% of total DF)								0
38110	Interest	1	0	0	0	0	0	0	0
38112	CD Interest								0
38910	Miscellaneous								0
	OTHER FINANCING SOURCES								
39212									0
39931									0
	TOTAL REVENUES	39	305	0	500	169	169	500	0
051-42134 State's Attorney Drug Forfeiture Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**900**	**0**	**0**	**0**	(900)
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**0**	**0**	**0**	**900**	**0**	**0**	**0**	(900)
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	0	0	0	0	0	0	0	0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	0	0	0	900	0	0	0	(900)
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement								0
912	Sheriff's Auction Proceeds								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	0	0	0	900	0	0	0	(900)
	Revenues Over (Under) Expenditures	39	305	0	(400)	169	169	500	900
	Fund Balance, beginning of year	603	642	947	948	948	948	1,117	169
	Estimated Fund Balance, end of year	642	947	948	548	1,117	1,117	1,617	1069

Fund Description

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

052 Maintenance/Child Support Fund			**Est. Fund Balance ending FY2013:**				**$85,023**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	SERVICES CHARGES	**12,738**	**9,198**	**6,437**	**7,000**	**5,032**	**6,500**	**6,500**	(500)
	OTHER REVENUES	**229**	**217**	**176**	**200**	**170**	**0**	**0**	(200)
	TOTAL REVENUES	**12,968**	**9,415**	**6,613**	**7,200**	**5,203**	**6,500**	**6,500**	(700)
	SERVICES CHARGES								
36704	Child Support/Maintenance	12,738	9,198	6,437	7,000	5,032	6,500	6,500	(500)
	OTHER REVENUES								
38110	Interest income	229	217	176	200	170	0	0	(200)
	TOTAL REVENUES	12,968	9,415	6,613	7,200	5,203	6,500	6,500	(700)
052-47185 Maintenance/Child Support Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	0
	TOTAL EXPENDITURES	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	0
	PERSONNEL								
401	Salaries - Full-time								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Milage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
990	Interfund Transfer	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0
	TOTAL EXPENDITURES	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0
	Revenues over (under) expend.	2,968	(585)	(3,387)	(2,800)	(4,797)	(3,500)	(3,500)	200
	Fund balance, beginning of year	89,527	92,495	91,910	88,523	88,523	88,523	85,023	(3,387)
	Fund balance, end of year	92,495	91,910	88,523	85,723	83,726	85,023	81,523	(3,187)

Fund Description

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

053 Probation EMHD Program			**Est. Fund Balance ending FY2013:**				**$ 3,879**		
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	SERVICES CHARGES	**0**	**0**	**1**	**0**	**0**	**0**	**0**	0
	OTHER REVENUES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**0**	**0**	**1**	**0**	**0**	**0**	**0**	0
	SERVICES CHARGES								
36705	Home Confinement Monitoring	0	0	1	0	0	0	0	0
	OTHER REVENUES								
38110	Interest income	0	0	0	0	0	0	0	0
	TOTAL REVENUES	0	0	1	0	0	0	0	0
053-47188 Probation EMHD Program									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**3,879**	**0**	**0**	**3,879**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**615**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**615**	**0**	**0**	**3,879**	**0**	**0**	**3,879**	0
	PERSONNEL								
401	Salaries - Full-time								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Milage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies	0	0	0	3,879	0	0	3,879	0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								
	CONTRACTUAL SERVICES								0
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	615	0	0					0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	615	0	0	3,879	0	0	3,879	0
	Revenues over (under) expend.	(615)	0	1	(3,879)	0	0	(3,879)	0
	Fund balance, beginning of year	4,493	3,878	3,878	3,879	3,879	3,879	3,879	0
	Fund balance, end of year	3,878	3,878	3,879	0	3,879	3,879	0	0

Fund Description

Home Health Care Capital Equipment Fund (fund number 054). This Fund was established to accumulate funds for the cost of purchasing and planning for the future replacement of capital equipment items needed to establish and maintain a Telehealth program. Equipment includes but is not limited to computers, printers, and Telehealth monitoring equipment. The Home Health Care Department budgets for and transfers to the Home Health Care Equipment Fund amounts to cover the cost of the future purchase and replacement of new equipment items. Expenditures from this fund are included in the annual budget and payments from the fund are authorized by the Board of Heath and County Board.

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

054 Home Health Care Capital Equipment Fund			**Est. Fund Balance ending FY2013:**				**$ 39,968**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER REVENUES	**442**	**289**	**78**	**75**	**80**	**90**	**90**	15
	INTERFUND TRANSFER	**0**	**0**	**1,000**	**0**	**0**	**0**	**13,000**	13,000
	TOTAL REVENUES	**442**	**289**	**1,078**	**75**	**80**	**90**	**13,090**	13,015
	OTHER REVENUES								
38110	Interest income	71	44	78	75	80	90	90	15
38112	CD Interest	371	245	0	0	0	0	0	0
	Bio-Terrorism Grant								0
	INTERFUND TRANSFER								
39928	From Home Health Care Fund	0	0	1,000	0	0	0	13,000	13,000
	TOTAL REVENUES	442	289	1,078	75	80	90	13,090	13,015
054-46178 Home Health Care Capital Equipment Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**5,654**	**0**	**0**	**0**	**0**	**13,000**	13,000
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**0**	**5,654**	**0**	**0**	**0**	**0**	**13,000**	13,000
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publication								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
603	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
701	Maintenance Service								0
702	Professional Service								0
704	Telephone & Electronic Communications								0
712	Garbage Disposal								0
719	Other Service Charges								0
	CAPITAL OUTLAY								
810	Equipment	0	5,654	0	0	0	0	13,000	13,000
815	Furniture								0
820	Vehicle								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	0	5,654	0	0	0	0	13,000	13,000
	Revenues over (under) expend.	442	(5,365)	1,078	75	80	90	90	15
	Fund balance, beginning of year	43,723	44,165	38,800	39,878	39,878	39,878	39,968	90
	Fund balance, end of year	44,165	38,800	39,878	39,953	39,958	39,968	40,058	105

Fund Description

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

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

055 Public Health Capital Investment Fund — **Est. Fund Balance ending FY2013: $ 332,999**

REVENUES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2010 ACTUAL	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 AUDITED	Year Ending Nov. 30, 2013 BUDGET	Year Ending Nov. 30, 2013 10-mo Actual	Year Ending Nov. 30, 2013 Est. Actual	Year Ending Nov. 30, 2014 PROPOSED	Amount of Change 13 to '14
	INTERGOVERNMENTAL REVENUE	**0**	**1,982**	**0**	**0**	**0**	**0**	**0**	0
	OTHER REVENUES	**8,622**	**18,237**	**2,189**	**2,725**	**1,269**	**1,740**	**1,750**	(975)
	INTERFUND TRANSFER	**0**	**0**	**7,000**	**57,000**	**7,000**	**25,000**	**25,000**	(32,000)
	TOTAL REVENUES	**8,622**	**20,218**	**9,189**	**59,725**	**8,269**	**26,740**	**26,750**	(32,975)
	INTERGOVERNMENTAL REVENUE								
34846	SWCD Cost Share	0	1,982	0	0	0	0	0	0
	OTHER REVENUES								
38110	Interest income	165	306	543	525	547	540	550	25
38112	CD Interest	8,457	4,531	1,645	2,200	723	1,200	1,200	(1,000)
39117	Insurance Proceeds	0	13,400	0	0	0	0	0	0
	Bio-Terrorism Grant								0
34846	Soil Water Conservation Cost Share								0
	INTERFUND TRANSFER								
39928	From Capital Investment Fund								0
	From Equipment Replacement Fund								0
	From Building Improvement Fund								0
39929	Transfer from Public Health Fund	0	0	7,000	57,000	7,000	25,000	25,000	(32,000)
	TOTAL REVENUES	8,622	20,218	9,189	59,725	8,269	26,740	26,750	(32,975)

055 - 46173 Public Health Capital Investment Fund

EXPENDITURES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2010 ACTUAL	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 AUDITED	Year Ending Nov. 30, 2013 BUDGET	Year Ending Nov. 30, 2013 10-mo Actual	Year Ending Nov. 30, 2013 Est. Actual	Year Ending Nov. 30, 2014 PROPOSED	Amount of Change 13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**2,963**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**10,169**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**9,840**	**27,637**	**0**	**75,000**	**9,720**	**75,000**	**0**	(75,000)
	OTHER	**0**	**27,698**	**0**	**65,000**	**0**	**0**	**29,000**	(36,000)
	TOTAL EXPENDITURES	**12,802**	**65,504**	**0**	**140,000**	**9,720**	**75,000**	**29,000**	(111,000)
	PERSONNEL								
501	Education & Training								0
502	Travel Expenses								0
	COMMODITIES								
601	Maintenance Supplies								0
603	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies	2,963	0	0	0	0	0	0	0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
704	Telephone & Electronic Communications	0	10,169	0	0	0	0	0	0
712	Garbage Disposal								0
719	Other Service Charges								0
	CAPITAL OUTLAY								
810	Equipment	0	9,975	0	0	0	0	0	0
815	Furniture								0
820	Vehicle	0	12,287	0	0	0	0	0	0
890	Other Improvements	9,840	5,375	0	75,000	9,720	75,000	0	(75,000)

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER								
901	Contingency	0	27,698	0	0	0	0	0	0
905	Miscellaneous	0	0	0	50,000	0	0	25,000	(25,000)
990	Interfund Transfer	0	0	0	15,000	0	0	4,000	(11,000)
	TOTAL EXPENDITURES	12,802	65,504	0	140,000	9,720	75,000	29,000	(111,000)
	Revenues over (under) expend.	(4,181)	(45,286)	9,189	(80,275)	(1,451)	(48,260)	(2,250)	78,025
	Fund balance, beginning of year	421,536	417,356	372,070	381,259	381,259	381,259	332,999	(48,260)
	Fund balance, end of year	417,356	372,070	381,259	300,984	379,808	332,999	330,749	29,765

Fund Description

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

056 Tourism LTCB Grant Fund			**Est. Fund Balance ending FY2013:**				**$ 0**		
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER REVENUES	**99,730**	**115,952**	**176,070**	**128,857**	**75,167**	**122,380**	**130,244**	1,387
	TOTAL REVENUES	**99,730**	**115,952**	**176,070**	**128,857**	**75,167**	**122,380**	**130,244**	1,387
	OTHER REVENUES								
34721	IL LTCB Grant	99,730	79,625	176,070	128,857	75,167	122,380	130,244	1,387
38110	Interest								0
39968	Misc Interfund Transfer	0	36,327	0	0	0	0	0	0
	TOTAL REVENUES	99,730	115,952	176,070	128,857	75,167	122,380	130,244	1,387
056-45161 Tourism LTCB Grant Fund									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**99,730**	**115,952**	**176,071**	**128,857**	**75,166**	**122,380**	**130,244**	1,387
	TOTAL EXPENDITURES	**99,730**	**115,952**	**176,071**	**128,857**	**75,166**	**122,380**	**130,244**	1,387
	PERSONNEL								
401	Salaries - Full-time								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Milage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	LTCB Grant								0
990	Interfund Transfer	99,730	115,952	176,071	128,857	75,166	122,380	130,244	1,387
	TOTAL EXPENDITURES	99,730	115,952	176,071	128,857	75,166	122,380	130,244	1,387
	Revenues Over (Under) Expenditures	0	0	(0)	0	1	0	0	0
	Fund Balance, beginning of year	1	1	1	0	0	0	0	0
	Estimated Fund Balance, end of year	1	1	0	0	1	0	0	0

Fund Description

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

Minimum Fiscal Year End Fund Balance Policy:

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

For FY2014, an estimated three (3) months of operating expenses is required to be retained in this fund. Therefore, $52,000 is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund, and not scheduled for expense during the period.

058 - GIS Automation | **Est. Fund Balance ending FY2013:** | **$63,566**

REVENUES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2010 ACTUAL	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 AUDITED	Year Ending Nov. 30, 2013 BUDGET	10-mo Actual	Est. Actual	Year Ending Nov. 30, 2014 PROPOSED	Amount of Change 13 to '14
	SERVICE CHARGES	**165,006**	**158,858**	**169,657**	**164,860**	**132,306**	**163,681**	**182,645**	17,785
	OTHER REVENUES	**23,444**	**23,310**	**23,159**	**24,416**	**23,688**	**24,416**	**23,786**	(630)
	TOTAL REVENUES	**188,450**	**182,168**	**192,816**	**189,276**	**155,994**	**188,097**	**206,431**	17,155
	SERVICE CHARGES								
36410	GIS Automation Fees	138,090	135,035	140,244	139,000	111,014	139,000	153,755	14,755
36701	Plat Book Sales	365	2,131	728	0	0	0	0	0
36703	County Map Sales	396	391	272	240	186	211	240	0
36715	Service Contracts								0
36720	Road & Address Atlas sales	300	433	180	180	93	100	100	(80)
36716	Address Maps							500	
36810	GIS Mapping Fees	8,663	6,251	8,155	7,200	6,870	7,200	7,200	0
36815	GIS digital data license fees	6,758	1,648	4,958	6,000	1,994	2,500	6,000	0
36820	GIS Website Subscription fees	10,435	12,970	15,120	12,240	12,150	14,670	14,850	2,610
	OTHER REVENUES								
38110	Interest Income	434	308	159	156	138	156	156	0
34725	IDOT GIS Grant Funding								0
38910	Miscellaneous	10	2						0
39921	Transfer in from County Highway	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0
39914	Transfer in Tourism -Admin.Services	0	0	0	1,260	1,050	1,260	1,260	0
39977	E911 Service Agreement	3,000	3,000	3,000	3,000	2,500	3,000	2,370	(630)
	TOTAL REVENUES	188,450	182,168	192,816	189,276	155,994	188,097	206,431	17,155

058-47189 GIS Automation

EXPENDITURES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2010 ACTUAL	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 AUDITED	Year Ending Nov. 30, 2013 BUDGET	10-mo Actual	Est. Actual	Year Ending Nov. 30, 2014 PROPOSED	Amount of Change 13 to '14
	PERSONNEL	**143,673**	**145,081**	**152,141**	**158,590**	**127,197**	**158,290**	**161,013**	2,423
	TRAINING & PROFESSIONAL DEV.	**276**	**50**	**50**	**50**	**50**	**50**	**50**	0
	COMMODITIES	**1,289**	**1,847**	**1,241**	**1,700**	**732**	**1,700**	**1,700**	0
	CONTRACTUAL SERVICES	**10,244**	**11,767**	**12,488**	**10,902**	**9,585**	**10,902**	**10,675**	(227)
	CAPITAL OUTLAY	**762**	**919**	**635**	**500**	**54**	**500**	**500**	0
	OTHER	**34,500**	**45,976**	**35,000**	**4,500**	**4,000**	**4,000**	**33,281**	28,781
	TOTAL EXPENDITURES	**190,745**	**205,640**	**201,554**	**176,242**	**141,618**	**175,442**	**207,219**	30,977
	PERSONNEL								
401	Salaries - Full-time	108,792	108,178	111,270	112,651	92,535	112,651	114,931	2,280
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance	16,874	17,760	20,247	23,266	17,256	23,266	23,568	302
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	6,449	6,392	6,564	6,984	5,438	6,984	7,126	142
422	Medicare Contribution	1,508	1,495	1,535	1,633	1,272	1,633	1,667	34
431	Retirement Contribution (IMRF)	9,945	10,807	12,217	13,656	10,599	13,656	13,321	(335)
441	Uniform Allowance								0
451	Automobile Mileage	105	449	307	400	98	100	400	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	276	0	0	0	0	0	0	0
502	Travel Expense	0	0	0	0	0	0	0	0
503	Dues	0	50	50	50	50	50	50	0
504	Publications								0
505	Tuition Reimbursement								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	COMMODITIES								0
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies	338	843	247	900	245	900	900	0
605	Office Supplies	951	1,004	994	800	487	800	800	0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	0	512	480	390	480	480	0
702	Professional Service	8,518	8,685	8,923	9,452	8,696	9,452	9,225	(227)
703	Postage	143	199	101	150	10	150	150	0
704	Telephone & Electronic Communications	1,584	2,883	2,952	820	488	820	820	0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	762	919	635	500	54	500	500	0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency	0	0	0	500	0	0	500	0
905	Miscellaneous								0
910	Intergovernmental Agreement	0	0	0	0	0	0	0	0
990	Interfund Transfer	34,500	45,976	35,000	4,000	4,000	4,000	32,781	28,781
	TOTAL EXPENDITURES	190,745	205,640	201,554	176,242	141,618	175,442	207,219	30,977
	Revenues over (under) expend.	(2,295)	(23,472)	(8,739)	13,034	14,377	12,655	(788)	(13,822)
	Fund balance, beginning of year	85,416	83,121	59,649	50,911	50,911	50,911	63,566	12,655
	Fund balance, end of year	83,121	59,649	50,911	63,945	65,287	63,566	62,778	(1,167)

Fund Description

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

059 - Highway Capital Investment Fund		**Est. Fund Balance ending FY2013:**				**$ 341**			
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER REVENUES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	INTERFUND TRANSFER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER REVENUES								
38110	Interest income	0	0	0	0	0	0	0	0
38112	CD Interest	0	0	0	0	0	0	0	0
38910	Misc	0	0	0	0	0	0	0	0
	INTERFUND TRANSFER								
39928	From Highway Fund	0	0	0	0	0	0	0	0
	From Federal Aid Matching	0	0	0	0	0	0	0	0
39922	From General Fund	0	0	0	0	0	0	0	0
	TOTAL REVENUES	0	0	0	0	0	0	0	0
059 - 46174 Highway Capital Investment									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	PERSONNEL								
401	Salaries - Full-time								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								0
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
	Revenues over (under) expend.	0	0	0	0	0	0	0	0
	Fund balance, beginning of year	341	341	341	341	341	341	341	0
	Fund balance, end of year	341	341	341	341	341	341	341	0

Fund Description

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

061 Special Service Area Number Five (Hanover EMS)			Est. Fund Balance ending FY2013:			$0			
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	TAXES	**28,363**	**28,400**	**28,257**	**28,317**	**16,832**	**28,319**	**29,808**	1,491
	OTHER REVENUES	**12**	**17**	**11**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**28,376**	**28,416**	**28,268**	**28,317**	**16,832**	**28,319**	**29,808**	1,491
	TAXES								
31110	Property Taxes	28,363	28,400	28,257	28,317	16,832	28,319	29,808	1,491
	OTHER REVENUES								
38110	Interest Income	12	17	11	0	0	0	0	0
	TOTAL REVENUES	28,376	28,416	28,268	28,317	16,832	28,319	29,808	1,491

061-47198 Special Service Area Number Five (Hanover EMS)									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**28,376**	**28,416**	**28,268**	**28,317**	**16,832**	**28,319**	**29,808**	1,491
	TOTAL EXPENDITURES	**28,376**	**28,416**	**28,268**	**28,317**	**16,832**	**28,319**	**29,808**	1,491
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous	28,376	28,416	28,268	28,317	16,832	28,319	29,808	1,491
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	28,376	28,416	28,268	28,317	16,832	28,319	29,808	1,491
	Revenues Over (Under) Expenditures	0	0	0	0	0	0	0	0
	Fund Balance, beginning of year	0	0	0	0	0	0	0	0
	Estimated Fund Balance, end of year	0	0	0	0	0	0	0	0

Fund Description

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

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

064 GIS Capital Equipment & Investment			**Est. Fund Balance ending FY2013:**				**$ 70,624**		
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER REVENUES	**1,209**	**6,106**	**587**	**768**	**560**	**686**	**686**	(82)
	INTERFUND TRANSFERS	**31,000**	**41,000**	**34,643**	**0**	**0**	**0**	**37,000**	37,000
	TOTAL REVENUES	**32,209**	**47,106**	**35,230**	**768**	**560**	**686**	**37,686**	36,918
	OTHER REVENUES								
38110	Interest	40	310	137	168	60	86	86	(82)
38111	Interest Earned-Savings								0
38112	CD Interest	1,169	591	451	600	500	600	600	0
38711	ETSB 911 - Ortho Project Reserve								0
38712	Community Prticipation - Ortho P R	0	5,204	0	0	0	0	0	0
	INTERFUND TRANSFERS								
39925	From GIS Automation Fund	31,000	31,000	31,000	0	0	0	31,000	31,000
39928	From General Capital Equip. Fund	0	0	3,643	0	0	0	0	0
39929	From General Capital Invest. Fund	0	10,000	0	0	0	0	0	0
39949	Tr in Health Dep Ortho Project	0	0	0	0	0	0	6,000	6,000
	TOTAL REVENUES	32,209	47,106	35,230	768	560	686	37,686	36,918
064-46180 Capital Equipment & Investment Fund									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**74,075**	**8,210**	**1,500**	**0**	**0**	**7,500**	6,000
	CAPITAL OUTLAY	**2,946**	**7,981**	**9,637**	**5,000**	**2,001**	**2,001**	**2,500**	(2,500)
	OTHER	**6,000**	**0**	**0**	**11,000**	**11,000**	**11,000**	**1,000**	(10,000)
	TOTAL EXPENDITURES	**8,946**	**82,056**	**17,847**	**17,500**	**13,001**	**13,001**	**11,000**	(6,500)
	PERSONNEL								
401	Salaries - Full-time								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Milage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	0	74,075	8,210	1,500	0	0	2,500	1,000
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing	0	0	0	0	0	0	5,000	5,000
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	2,946	7,981	9,637	5,000	2,001	2,001	2,500	(2,500)
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
	Rentech Fund Bal. Reimbursement								0
905	Miscellaneous								0
915	County Staff Services								0
990	Interfund Transfer	6,000	0	0	11,000	11,000	11,000	1,000	(10,000)
	TOTAL EXPENDITURES	8,946	82,056	17,847	17,500	13,001	13,001	11,000	(6,500)
	Revenues over (under) expend.	23,264	(34,950)	17,383	(16,732)	(12,441)	(12,315)	26,686	43,418
	Fund balance, beginning of year	77,243	100,506	65,556	82,939	82,939	82,939	70,624	(12,315)
	Fund balance, end of year	100,506	65,556	82,939	66,207	70,498	70,624	97,310	31,103

Fund Description

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

065 Treasurer Sale in Error Fund			**Est. Fund Balance ending FY2013:**				**$82,791**		
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER REVENUES	**16,337**	**13,491**	**13,723**	**12,780**	**125**	**12,740**	**12,740**	(40)
	INTERFUND TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**16,337**	**13,491**	**13,723**	**12,780**	**125**	**12,740**	**12,740**	(40)
	OTHER REVENUES								
38915	Sale in Error Fee	15,900	13,200	13,560	12,600	0	12,600	12,600	0
38110	Interest	0	0	0	0	0	0	0	0
38111	Interest Earned-Savings	437	291	163	180	125	140	140	(40)
38112	CD Interest	0	0	0	0	0	0	0	0
	TOTAL REVENUES	16,337	13,491	13,723	12,780	125	12,740	12,740	(40)
065-47199 Treasurer Sale in Error Fund									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**2,500**	**0**	**5,000**	**0**	**0**	**5,000**	0
	TOTAL EXPENDITURES	**0**	**2,500**	**0**	**5,000**	**0**	**0**	**5,000**	0
	PERSONNEL								
401	Salaries - Full-time								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Milage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
	Rentech Fund Bal. Reimbursement								0
905	Miscellaneous	0	2,500	0	5,000	0	0	5,000	0
915	County Staff Services								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	0	2,500	0	5,000	0	0	5,000	0
	Revenues over (under) expend.	16,337	10,991	13,723	7,780	125	12,740	7,740	(40)
	Fund balance, beginning of year	29,000	45,336	56,327	70,051	70,051	70,051	82,791	12,740
	Fund balance, end of year	45,336	56,327	70,051	77,831	70,176	82,791	90,531	12,700

Fund Description

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

066 - Emergency Services Communications Fund			Est. Fund Balance ending FY2013:				$ 219,988		
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER REVENUES	**0**	**26,785**	**37,485**	**122,000**	**17,309**	**20,755**	**3,240**	(118,760)
	INTERFUND TRANSFERS	**25,000**	**0**	**265,025**	**247,734**	**247,734**	**247,734**	**122,200**	(125,534)
	OTHER FINANCING SOURCES	**0**	**0**	**1,000,000**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**25,000**	**26,785**	**1,302,510**	**369,734**	**265,043**	**268,489**	**125,440**	(244,294)
									0
	OTHER REVENUES								0
34611	Local share video gaming tax	0	0	0	0	911	1,305	1,740	
34833	Interoperable Emerg Comm Grant	0	4,000	0	21,000	13,230	17,230	0	(21,000)
35111	FTA Warranty Fees	0	560	2,225	1,000	1,000	1,000	1,500	500
38140	Donations	0	1,000	100	0	1,020	1,020	0	0
38860	Dubuque Racing Association Grant	0	0	0	0	0	0	0	0
34735	IL Law Enforcement Alarm System Grant	0	3,750	33,915	0	0	0	0	0
34736	IL Terrorism Task Force Grant	0	17,475	0	0	0	0	0	0
38110	Interest Earned	0	0	0	0	401	0	0	0
38116	Interest Installment Contract Loan	0	0	1,245	0	199	200	0	0
38910	Miscellaneous	0	0	0	0	458	0	0	0
38936	State of Illinois Capital Assistance Grant	0	0	0	100,000	0	0	0	(100,000)
39119	Proceeds from Equipment Sales		0	0	0	90	0	0	0
	INTERFUND TRANSFERS								
39922	Transfer in General Fund	0	0	125,000	242,734	242,734	125,534	117,200	(125,534)
39947	Transfer in General Cap. Invest. Fund	10,000	0	0	0	0	0	0	0
39960	Transfer in ETSB/911	0	0	90,025	0	0	0	0	0
39963	Transfer in Contingency Fund	15,000	0	50,000	0	0	117,200	0	0
39929	Transfer in Public Health	0	0	0	5,000	5,000	5,000	5,000	0
	OTHER FINANCING SOURCES								
39613	Debt Certificates	0	0	1,000,000	0	0	0	0	0
	TOTAL REVENUES	25,000	26,785	1,302,510	369,734	265,043	268,489	125,440	(244,294)

066-46181 Emergency Services Communications									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**24,735**	**27,402**	**59,143**	**25,000**	**14,953**	**16,451**	**10,000**	(15,000)
	CAPITAL OUTLAY	**0**	**34,950**	**742,218**	**320,000**	**171,503**	**266,998**	**50,000**	(270,000)
	OTHER	**0**	**0**	**117,200**	**234,400**	**59,800**	**117,800**	**117,800**	(116,600)
	TOTAL EXPENDITURES	**24,735**	**62,352**	**918,561**	**579,400**	**246,256**	**401,249**	**177,800**	(401,600)
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	24,735	27,229	59,143	25,000	14,941	16,451	10,000	(15,000)
	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing	0	173	0	0	0	0	0	0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges	0	0	0	0	12	0	0	0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	0	34,950	742,218	320,000	171,503	266,998	50,000	(270,000)
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
904	Loan Payment (Installment Contract)	0	0	117,200	234,400	58,600	117,200	117,200	(117,200)
905	Miscellaneous								0
910	Intergovernmental Agreement	0	0	0	0	1,200	600	600	600
990	Interfund Transfer								0
	TOTAL EXPENDITURES	24,735	62,352	918,561	579,400	246,256	401,249	177,800	(401,600)
	Revenues Over (Under) Expenditures	265	(35,567)	383,949	(209,666)	18,787	(132,760)	(52,360)	157,306
	Fund Balance, beginning of year	4,100	4,365	(31,202)	352,748	352,748	352,748	219,988	(132,760)
	Estimated Fund Balance, end of year	4,365	(31,202)	352,748	143,082	371,535	219,988	167,628	24,546

Fund Description

Public Health Emergency Response Grant (fund number 067). This fund is to cover expenses related to planning, administration and dealing with Pandemic Flu (H1N1) issues including emergency response. This would cover salaries, including overtime, travel to outlying clinics and extra costs associated with those clinics. This fund is established to track federal and state grant money related to Pandemic Flu situations (H1N1).

067 PH Emergency Response Grant Fund — **Est. Fund Balance ending FY2013: $49**

REVENUES

Acct. No	Acct. Title	Year Ending Nov. 30, 2010 ACTUAL	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 AUDITED	Year Ending Nov. 30, 2013 BUDGET	Year Ending Nov. 30, 2013 10-mo Actual	Year Ending Nov. 30, 2013 Est. Actual	Year Ending Nov. 30, 2014 PROPOSED	Amount of Change 13 to '14
	OTHER REVENUES	**29,334**	**12,325**	**4**	**2**	**0**	**0**	**0**	(2)
	INTERFUND TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**29,334**	**12,325**	**4**	**2**	**0**	**0**	**0**	(2)
	OTHER REVENUES								
34824	H1N1 Grant Phase 1 & 2	17,428	12,320	0	0	0	0	0	0
34827	H1N1 Grant Phase 3	11,866	0	0	0	0	0	0	0
34828	H1N1 Grant Phase 4	0	0	0	0	0	0	0	0
38910	Miscellaneous	0	0	1	0	0	0	0	0
38110	Interest	40	5	3	2	0	0	0	(2)
38111	Interest Earned-Savings								0
38112	CD Interest								0
	INTERFUND TRANSFERS								0
	TOTAL REVENUES	29,334	12,325	4	2	0	0	0	(2)

067-44164 PH Emergency Response Grant Fund

EXPENDITURES

Acct. No	Acct. Title	Year Ending Nov. 30, 2010 ACTUAL	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 AUDITED	Year Ending Nov. 30, 2013 BUDGET	Year Ending Nov. 30, 2013 10-mo Actual	Year Ending Nov. 30, 2013 Est. Actual	Year Ending Nov. 30, 2014 PROPOSED	Amount of Change 13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**43,323**	**12,320**	**0**	**50**	**49**	**0**	**0**	(50)
	TOTAL EXPENDITURES	**43,323**	**12,320**	**0**	**50**	**49**	**0**	**0**	(50)
	PERSONNEL								
401	Salaries - Full-time								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Milage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
	Rentech Fund Bal. Reimbursement								0
905	Miscellaneous								0
915	County Staff Services								0
990	Interfund Transfer	43,323	12,320	0	50	49	0	0	(50)
	TOTAL EXPENDITURES	43,323	12,320	0	50	49	0	0	(50)
	Revenues over (under) expend.	(13,989)	5	4	(48)	(49)	0	0	48
	Fund balance, beginning of year	14,029	40	45	49	49	49	49	0
	Fund balance, end of year	40	45	49	1	(0)	49	49	48

Fund Description

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

068 Jo Daviess County Sobriety Court Fund			Est. Fund Balance ending FY2013				$11,311		
					REVENUES				
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER REVENUES	**2,938**	**5,836**	**5,449**	**5,602**	**3,169**	**4,254**	**4,254**	(1,348)
	INTERFUND TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**2,938**	**5,836**	**5,449**	**5,602**	**3,169**	**4,254**	**4,254**	(1,348)
	OTHER REVENUES								0
34824	Sobriety Court Fees	2,937	5,832	5,445	5,600	3,166	4,250	4,250	(1,350)
38110	Interest	1	3	4	2	4	4	4	2
38111	Interest Earned-Savings								0
38112	CD Interest								0
	TOTAL REVENUES	2,938	5,836	5,449	5,602	3,169	4,254	4,254	(1,348)

068-41133 Jo Daviess County Sobriety Court Fund

					EXPENDITURES				
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**253**	**626**	**1,620**	**767**	**1,310**	**2,120**	500
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**84**	**500**	**0**	**0**	**500**	0
	COMMODITIES	**0**	**1,683**	**1,709**	**2,750**	**858**	**700**	**2,250**	(500)
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**250**	**549**	**3,000**	**0**	**0**	**3,000**	0
	TOTAL EXPENDITURES	**0**	**2,186**	**2,969**	**7,870**	**1,625**	**2,010**	**7,870**	0
	PERSONNEL								
401	Salaries - Full-time								0
403	Salaries - Part-time & Temporary	0	0	0	500	0	250	500	0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insuance								0
421	Social Security Contribution	0	16	28	35	0	17	35	0
422	Medicare Contribution	0	4	6	10	0	5	10	0
431	Retirement Contribution (IMRF)	0	24	64	75	0	38	75	0
441	Uniform Allowance								0
451	Automobile Milage	0	210	529	1,000	767	1,000	1,500	500
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	84	500	0	0	500	0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies	0	1,683	1,621	2,500	858	650	2,000	(500)
604	Computer Supplies								0
605	Office Supplies	0	0	88	250	0	50	250	0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
	Rentech Fund Bal. Reimbursement								0
905	Miscellaneous	0	0	49	3,000	0	0	3,000	0
915	County Staff Services	0	250	500	0	0	0	0	0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	0	2,186	2,969	7,870	1,625	2,010	7,870	0
	Revenues over (under) expend.	2,938	3,649	2,480	(2,268)	1,544	2,244	(3,616)	(1,348)
	Fund balance, beginning of year	0	2,938	6,587	9,067	9,067	9,067	11,311	2,244
	Fund balance, end of year	2,938	6,587	9,067	6,799	10,611	11,311	7,695	896

Fund Description

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

069 County Jail Medical Costs Fund			**Est. Fund Balance ending FY2013:**				**$4,929**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER REVENUES	**560**	**3,213**	**3,213**	**4,000**	**2,458**	**4,003**	**4,003**	3
	TOTAL REVENUES	**560**	**3,213**	**3,213**	**4,000**	**2,458**	**4,003**	**4,003**	3
	OTHER REVENUES								
38110	Interest income	0	2	3	0	3	3	3	3
35110	Court fines and fees	560	3,212	3,211	4,000	2,456	4,000	4,000	0
	TOTAL REVENUES	560	3,213	3,213	4,000	2,458	4,003	4,003	3
069-41131 Jail Medical Costs Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**3,860**	**0**	**2,460**	**3,860**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**5,000**	**0**	**3,600**	**5,000**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**0**	**0**	**0**	**8,860**	**0**	**6,060**	**8,860**	0
	PERSONNEL								0
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publication								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies	0	0	0	3,860	0	2,460	3,860	0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	0	0	0	5,000	0	3,600	5,000	0
704	Telephone & Electronic Communications								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
712	Garbage Disposal								0
719	Other Service Charges								0
	CAPITAL OUTLAY								
810	Equipment								0
815	Furniture								0
820	Vehicle								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	0	0	0	8,860	0	6,060	8,860	0
	Revenues over (under) expend.	560	3,213	3,213	(4,860)	2,458	(2,057)	(4,857)	3
	Fund balance, beginning of year	0	560	3,773	6,986	6,986	6,986	4,929	(2,057)
	Fund balance, end of year	560	3,773	6,986	2,126	9,444	4,929	72	(2,054)

Fund Description

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

070 Coroners Equipment & Operations Fund			**Est. Fund Balance ending FY2013:**				**$16,726**		
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	OTHER REVENUES	**940**	**4,702**	**7,489**	**5,000**	**8,091**	**6,638**	**8,604**	3,604
	TOTAL REVENUES	**940**	**4,702**	**7,489**	**5,000**	**8,091**	**6,638**	**8,604**	3,604
	OTHER REVENUES								
34730	**Death Certificate Surcharge**	0	0	4,000	0	4,625	4,625	4,600	4,600
38110	Interest income	0	2	4	0	6	3	4	4
36115	Coroners fees	940	4,700	3,485	5,000	3,460	2,010	4,000	(1,000)
	TOTAL REVENUES	940	4,702	7,489	5,000	8,091	6,638	8,604	3,604
070-47202 Coroner's Equipment & Operations Fund									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**1,269**	**0**	**0**	**804**	**775**	**750**	750
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**3,500**	**0**	**1,000**	**3,500**	0
	TOTAL EXPENDITURES	**0**	**1,269**	**0**	**3,500**	**804**	**1,775**	**4,250**	750
	PERSONNEL								0
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publication								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
603	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools	0	1,269	0	0	804	775	750	750
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
704	Telephone & Electronic Communications								0
712	Garbage Disposal								0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
719	Other Service Charges								0
	CAPITAL OUTLAY								
810	Equipment								0
815	Furniture								0
820	Vehicle								0
890	Other Improvements								0
	OTHER								
901	Contingency	0	0	0	3,500	0	1,000	3,500	0
905	Miscellaneous								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	0	1,269	0	3,500	804	1,775	4,250	750
	Revenues over (under) expend.	940	3,433	7,489	1,500	7,287	4,863	4,354	2,854
	Fund balance, beginning of year	0	940	4,373	11,862	11,862	11,862	16,726	4,863
	Fund balance, end of year	940	4,373	11,862	13,362	19,149	16,726	21,080	7,717

Fund Description

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

071 Jo Daviess County Transit Fund			**Est. Fund Balance ending FY2013:**				**$32,002**		
			REVENUES						
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	INTERGOVERNMENTAL REVENUE	**0**	**495,441**	**666,576**	**744,200**	**467,157**	**545,500**	**1,633,327**	889,127
	OTHER REVENUES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER FINANCING SOURCES	**0**	**36,250**	**38,750**	**38,750**	**38,750**	**38,750**	**38,750**	0
	TOTAL REVENUES	**0**	**531,691**	**705,326**	**782,950**	**505,907**	**584,250**	**1,672,077**	889,127
	INTERGOVERNMENTAL REVENUE								
34740	Illinois DOAP Grant	0	273,638	455,744	458,700	284,333	355,000	504,570	45,870
34831	Federal ARRA Capital Grant	0	0	0	100,000	0	0	257,500	157,500
34837	State "Jobs Now" Grant	0	31,159	18,841	0	0	0	0	0
34870	Section 5311 Operating Assistance Grant	0	190,644	191,991	185,500	182,825	190,500	191,257	5,757
34612	Transfer from JDC Transit Res. Op./Cap. Account	0	0	0	0	0	0	680,000	680,000
	OTHER REVENUES								
38110	Interest income	0	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES								
39922	Transfer in from General Fund	0	36,250	38,750	38,750	38,750	38,750	38,750	0
	TOTAL REVENUES	0	531,691	705,326	782,950	505,907	584,250	1,672,077	889,127
071-44163 Jo Daviess County Transit Fund									
			EXPENDITURES						
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**31,159**	**18,841**	**100,000**	**0**	**0**	**257,500**	157,500
	OTHER	**0**	**500,532**	**686,485**	**682,950**	**500,407**	**552,248**	**743,397**	60,447
	TOTAL EXPENDITURES	**0**	**531,691**	**705,326**	**782,950**	**500,407**	**552,248**	**1,000,897**	217,947
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publication								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
603	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
704	Telephone & Electronic Communications								0
712	Garbage Disposal								0
719	Other Service Charges								0
	CAPITAL OUTLAY								
810	Equipment								0
815	Furniture								0
820	Vehicle								0
890	Other Improvements	0	31,159	18,841	100,000	0	0	257,500	157,500
	OTHER								
901	Contingency								0
905	Miscellaneous (Operating)	0	500,532	686,485	682,950	500,407	552,248	734,577	51,627
990	Interfund Transfer							8,820	8,820
	TOTAL EXPENDITURES	0	531,691	705,326	782,950	500,407	552,248	1,000,897	217,947
	Revenues over (under) expend.	0	0	0	0	5,500	32,002	671,180	671,180
	Fund balance, beginning of year	0	0	0	0	0	0	32,002	32,002
	Fund balance, end of year	0	0	0	0	5,500	32,002	703,182	703,182

	905 Miscellaneous budget detail -	FY14 Budget	FY13 Budget	FY12 Budget	FY11 Budget	FY10 Budget
22	JDWI Transit/Medical Transp.	8,500	8,500	8,500	8,500	8,500
23	JDWI Transit/Pub. Transp.	30,250	30,250	30,250	30,250	30,250
24	JDWI/Transportation 5311grant	191,257	185,500	189,500	180,000	187,000
28	JDWI/Transportation DOAP grant	504,570	458,700	376,340	340,000	344,600
29	JDWI/Transit vehicles 5310 grant	0	0	0	0	0
	Total	$734,577	$682,950	$604,590	$558,750	$570,350
	890 Other Improvements budget detail -					
540	Federal ARRA Grant (Facility Expansion)	257,500	100,000	152,500	150,000	200,000
541	State "Jobs Now" Grant (Facility Expansion)	0	0	50,000	100,000	
	Total	$257,500	$100,000	$202,500	$250,000	$200,000
	Total Transportation Grants	$992,077	$782,950	$807,090	$808,750	$770,350

Fund Description

Jo Daviess County Natural Hazard Mitigation Fund (fund number 072). This fund was established to account for the receipt and distribution of federal (FEMA) and state (IEMA) natural hazard mitigation grants. Grants may include natural hazard mitigation planning grants and grants for natural hazard mitigation projects in Jo Daviess County. Regulations governing mitigation planning requirements for local mitigation plans are published under 44 CFR §201.6.

072 Jo Daviess County Natural Hazard Mitigation Fund			**Est. Fund Blance ending FY2013:**				**$0**		
				REVENUES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	INTERGOVERNMENTAL REVENUE	**0**	**0**	**50,063**	**28,102**	**21,000**	**23,623**	**0**	(28,102)
	OTHER REVENUES	**0**	**0**	**3**	**0**	**1**	**0**	**0**	0
	OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	Total revenues	**0**	**0**	**50,066**	**28,102**	**21,001**	**23,623**	**0**	(28,102)
	INTERGOVERNMENTAL REVENUE								
34733	IEMA Grant (State)	0	0	0	0	0	0	0	0
34851	FEMA Grant (Federal)	0	0	50,063	28,102	21,000	23,623	0	(28,102)
	OTHER REVENUES								
38110	Interest income	0	0	3	0	1	0	0	0
	OTHER FINANCING SOURCES								0
									0
	TOTAL REVENUES	0	0	50,066	28,102	21,001	23,623	0	(28,102)
072-41132 Jo Daviess County Natural Hazard Mitigatio									
				EXPENDITURES					
		Year Ending Nov. 30, 2010	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013			Year Ending Nov. 30, 2014	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**56,661**	**28,102**	**21,000**	**17,028**	**0**	(28,102)
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	Total	**0**	**0**	**56,661**	**28,102**	**21,000**	**17,028**	**0**	(28,102)
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publication								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
603	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	0	0	56,661	28,102	21,000	17,028	0	(28,102)
704	Telephone & Electronic Communications								0
712	Garbage Disposal								0
719	Other Service Charges								0
	CAPITAL OUTLAY								
810	Equipment								0
815	Furniture								0
820	Vehicle								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous (Operating)								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	0	0	56,661	28,102	21,000	17,028	0	(28,102)
	Revenues over (under) expend.	0	0	(6,595)	0	1	6,595	0	0
	Fund balance, beginning of year	0	0	0	(6,595)	(6,595)	(6,595)	0	6,595
	Fund balance, end of year	0	0	(6,595)	(6,595)	(6,594)	0	0	6,595

Fund Description

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

074 States Attorney Records Automation Fund			**Est. Fund Balance ending FY2013:**				**$1,864**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	INTERGOVERNMENTAL REVENUE	**0**	**0**	**663**	**1,200**	**1,294**	**1,200**	**1,200**	0
	OTHER REVENUES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	Total revenues	**0**	**0**	**663**	**1,200**	**1,294**	**1,200**	**1,200**	0
	INTERGOVERNMENTAL REVENUE								
36410	Automation Fees	0	0	663	1,200	1,294	1,200	1,200	0
	OTHER REVENUES								
38111	Interest income	0	0	0	0	0	0	0	0
									0
	TOTAL REVENUES	0	0	663	1,200	1,294	1,200	1,200	0
074- 42134 - States Attorney Records Automation Fund									
				EXPENDITURES					
		Year Ending		Year Ending	Year Ending			Year Ending	
		Nov. 30,		Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010		2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**1,500**	**0**	**0**	**0**	(1,500)
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	Total	**0**	**0**	**0**	**1,500**	**0**	**0**	**0**	(1,500)
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publication								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
603	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								

Jo Daviess County, IL
Annual Budget
FY2014

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2010	2011	2012	2013			2014	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDITED	BUDGET	10-mo Actual	Est. Actual	PROPOSED	13 to '14
701	Maintenance Service								0
702	Professional Service								0
704	Telephone & Electronic Communications								0
712	Garbage Disposal								0
719	Other Service Charges								0
	CAPITAL OUTLAY								
810	Equipment	0	0	0	1,500	0	0	0	(1,500)
815	Furniture								0
820	Vehicle								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous (Operating)								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	0	0	0	1,500	0	0	0	(1,500)
	Revenues over (under) expend.	0	0	663	(300)	1,294	1,200	1,200	1,500
	Fund balance, beginning of year	0	0	0	663	663	663	1,864	1,200
	Fund balance, end of year	0	0	663	363	1,957	1,864	3,064	2,700

Jo Daviess County, Illinois
Summary of Interfund Transfers
FY2014 Policy Schedule

FY2014						
Interfund Transfers						
From	**To**	**Amount**	**Deptment/Fund**	**Purpose**	**Scheduled date of transfer**	**Completed date**
001-40103-990	048-39922.393	$1,000	County Administrator	*computer equipment & Treas. copier reserve*	1/1/2014	
001-40102-990	048-39922.393	$1,000	County Board	*computer equipment & Treas. copier reserve*	6/1/2014	
001-40106-990	048-39922.390	$2,500	Clerk/Recorder	*reader/printer & copier reserve*	6/1/2014	
001-40108-990	048-39922.400	$1,538	Assessments	*computer equipment reserve*	1/1/2014	
001-40108-990	048-39922.507	$1,538	Assessments	*printer replacement reserve*	1/1/2014	
001-40104-990	048-39922.409	$2,000	Treasurer	*computer equipment and copier reserve*	6/1/2014	
001-40110-990	048-39922.402	$3,000	Info. & Comm.	*SAN/SERVERS Project*	1/1/2014	
001-40110-990	048-39922.514	$2,000	Info. & Comm.	*computer network backbone equipment replacement*	6/1/2014	
001-40110-990	048-39922.513	$1,000	Info. & Comm.	*UPS replacement reserve*	8/1/2014	
001-40110-990	048-39922.512	$1,000	Info. & Comm.	*computer network management equipment replacement*	8/1/2014	
001-40110-990	048-39922.515	$750	Info. & Comm.	*website design and functionality improvements*	8/1/2014	
001-40110-990	048-39922.516	$500	Info. & Comm.	*computer network traffic analysis equipment replacement*	8/1/2014	
001-40110-990	048-39922.517	$500	Info. & Comm.	*server room air conditioning unit replacement*	8/1/2014	
001-40110-990	048-39922.407	$300	Info. & Comm.	*computer firewall security equipment replacement*	1/1/2014	
001-41121-990	038-39922	$84,000	Sheriff	*vehicles*	semi annual 2/1,8/1	
001-41127-990	048-39922.408	$2,000	Coroner	*future vehicle or equipment needs*	11/1/2014	
001-42134-990	048-39922.401	$2,500	States Attorney	*computer equipment reserve*	1/1/2014	
001-42134-990	048-39922.410	$1,000	States Attorney	*furniture reserve*	1/1/2014	
001-44153-990	048-39922.518	$2,000	Animal Control	*Animal Control vehicle reserve*	11/1/2014	
001-44153-990	048-39922.506	$1,000	Animal Control	*Animal Control comuter equip. reserve*	11/1/2014	
001-44157-990	071-39922	$38,750	Social & Environmental	*Jo Daviess County Transit*	6/1/2014	
001-45163-990	002-39922	$7,045	Zoning & Building	*Highway Dept. overhead charges*	1/1/2014	
001-49197-990	048-39922.409	$45,000	Sheriff	*RMS/CAD/JMS Software Project*	1/1/2014	
001-49197-990	048-39922.519	$146,965	Sheriff	*NG911 Dispatch Phone System*	1/1/2014	
001-49197-990	066-39922	$8,334	Sheriff	*Radio communication system replacement reserve*	1/1/2014	
001-49197-990	066-39922	$117,200	County Administrator	*Installment contract radio communication system*	semi-annual 1/01, 5/01	
		$474,420	***subtotal of scheduled transfers out of General Fund***			

Jo Daviess County, Illinois
Summary of Interfund Transfers
FY2014 Policy Schedule

FY2014						
Interfund Transfers						
From	**To**	**Amount**	**Deptment/Fund**	**Purpose**	**Scheduled date of transfer**	**Completed date**
007-41128-990	001-39960	$143,014	ETSB (911)	*Reg. wages, 911 stipends, health ins. (4) C.Officers*	monthly	
007-41128-990	001-39960	$2,031	ETSB (911)	*AP Claims processing*	monthly	
007-41128-990	001-39913	$1,000	ETSB (911)	*audit fees*	8/1/2014	
007-41128-990	001-39966	$10,213	ETSB (911)	*for IT support program*	monthly	
007-41128-990	012-39954	$9,682	ETSB (911)	*SS, MC for Communications Officers (4)*	monthly	
007-41128-990	013-39954	$20,504	ETSB (911)	*IMRF for Communications Officers (4)*	monthly	
007-41128-990	058-39977	$2,370	ETSB (911)	*GIS service contract*	monthly	
007-41128-990	001-39960	$1,185	ETSB (911)	*Recording Secretary*	11/1/2014	
002-43141-990	058-39921	$20,000	Highway Fund	*GIS support & ortho flight reserve*	1/1/2014	
002-43141-990	001-39910	$11,600	Highway Fund	*audit fees*	8/1/2014	
002-43141-990	001-39966	$5,707	Highway Fund	*for IT support program*	8/1/2014	
006-43142-990	002-39917	$100,000	MFT Fund	*equipment rental*	11/1/2014	
011-43145-990	002-39944	$150,000	County Aid to Bridges	*reimbursement of engineering fees*	11/1/2014	
003-44151-990	001-39911	$3,000	Public Health Fund	*audit fees*	8/1/2014	
003-44151-990	001-39950	$11,983	Public Health Fund	*Payroll/AP claims services*	monthly	
003-44151-990	001-39966	$13,000	Public Health Fund	*for IT support program*	semi annual 1/1,7/1	
003-44151-990	017-39940	$10,820	Public Health Fund	*workers comp, liability, auto, insurance*	6/1/2014	
003-44151-990	055-39928	$25,000	Public Health Fund	*Public Health Capital Investment Fund reserve*	10/1/2014	
003-44151-990	046-39921	$25,000	Public Health Fund	*PH Catastrophic Emergency Fund reserve*	10/1/2014	
003-44151-990	066-39929	$5,000	Public Health Fund	*contribution radio communication project*	3/1/2014	
014-44156-990	001-39967	$1,000	708 Mental Health Fund	*administrative assitance*	semi annual 5/1,11/1	
026-44152-990	001-39915	$4,666	Home Health Care Fund	*Payroll/AP claims services*	monthly	
026-44152-990	003-39924	$13,200	Home Health Care Fund	*rent*	monthly	
026-44152-990	001-39912	$1,740	Home Health Care Fund	*audit fees*	8/1/2014	
026-44152-990	001-39966	$5,392	Home Health Care Fund	*for IT support program*	semi annual 1/1,7/1	
026-44152-990	017-39915	$6,100	Home Health Care Fund	*workers comp & liability insurance*	6/1/2014	
026-44152-990	054-39928	$13,000	Home Health Care Fund	*for reserve*	monthly	
020-44154-990	001-39916	$100,000	Rabies Control Fund	*fee transfer for Animal Control*	quarterly 2/1,5/1,8/1,11/1	
025-44155-990	048-39922.518	$7,500	Dog Fund	*reserve for pickup truck*	1/1/2014	
005-44151-990	003-39943	$18,783	Public Health Emerg Preparedness Fu	*public health emergencey preparedness grant*	10/1/2014	
027-45161-990	058-39914	$1,260	Tourism Promotion Fund	*administrative services fee*	monthly	
027-45161-990	001-39914	$68,275	Tourism Promotion Fund	*administrative services fee*	monthly	
027-45161-990	001-39961	$3,000	Tourism Promotion Fund	*tourism audit fees*	8/1/2014	
027-45161-990	001-39966	$6,293	Tourism Promotion Fund	*for IT support program*	semi annual 1/1,7/1	

Jo Daviess County, Illinois
Summary of Interfund Transfers
FY2014 Policy Schedule

FY2014						
Interfund Transfers						
From	**To**	**Amount**	**Deptment/Fund**	**Purpose**	**Scheduled date of transfer**	**Completed date**
056-45161-990	027-39929	$130,244	Tourism LTCB Grant Fund	*tourism grant funds*	3 times per year	
064-46180-990	048-39927.402	$1,000	GIS Capital Eq. & Invest. Fund	*reserve for future SAN/Server replacement*	1/1/2014	
029-47183-990	001-39966	$5,342	Circuit Clerk Automation Fund	*for IT support program*	2/1/2014	
052-47185-990	001-39936	$10,000	Maintenance & Child Support	*for General Fund*	2/1/2014	
024-47196-990	001-39964	$200	Working Cash Fund	*accumulated interest*	11/1/2013	
033-47187-990	001-39966	$5,342	Probation Services	*for IT support program*	1/1/2014	
058-47189-990	001-39966	$1,781	GIS Automation Fund	*for IT support program*	1/1/2014	
058-47189-990	064-39925	$31,000	GIS Automation Fund	*for orthophotography reserve*	3 times/yr (1/1,6/1,11/1)	
055-46173-990	064-39949	$4,000	Public Health Capital Investment	*for orthophotography reserve*	semi annual 1/1,7/1	
003-44151-990	064-39949	$2,000	Public Health Fund	*for orthophotography reserve*	semi annual 1/1,7/1	
071-44163-990	001-39957	$8,820	JDC Transit Fund	*for PCOM salary and expenses*	1/1/2014	
012-48116-990	001-39938	$298,500	Social Security Fund	*Social Security/Medicare for GF departments*	each pay period	
013-48117-990	001-39939	$582,055	IMRF Fund	*IMRF/SLEP for GF departments*	each pay period	
016-49197-990	tbd		Contingency Fund	*unanticipated expenses*	as needed	
		$1,305,139	***subtotal of scheduled transfers into General Fund***			

Policy Statement:

The interfund transfers memorialized above represent all transfers scheduled and approved as part of the County's FY2014 Budget. This policy sets forth a schedule for these financial transactions to occur. The intent of this policy is to formally designate the period in which these transactions are to occur and to formally document that they have been completed. The intent of this policy is to provde a basis for scheduling and recording these transactions so as to help ensure the continuity of our accounting records as we move through the fiscal year.

COMBINED ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE FOR JO DAVIESS COUNTY, ILLINOIS FOR THE FISCAL YEAR COMMENCING ON THE 1st DAY OF DECEMBER 2013 AND ENDING ON THE 30th DAY OF NOVEMBER 2014

WHEREAS, the Jo Daviess County Board has considered and determined the amounts of monies estimated and deemed necessary to meet and defray all legal liabilities and necessary expenses to be incurred by November 30, 2014, and has further listed and specified detailed statements of budgeted itemized county expenditures in the attached recommended budgets.

BE IT THEREFORE ORDAINED by the Jo Daviess County Board, State of Illinois, in its meeting assembled that the 2013-2014 fiscal year begins December 1, 2013 and ends on November 30, 2014; and,

BE IT FURTHER ORDAINED by the Jo Daviess County Board that the attached recommended budget be, and the same is hereby adopted and appropriated, as the Annual Budget of Jo Daviess County for the fiscal year beginning December 1, 2013 and ending November 30, 2014; and,

BE IT FURTHER ORDAINED by the Jo Daviess County Board that the amounts listed as budget amounts for the fiscal year from December 1, 2013 through November 30, 2014, in the attached schedules of the Annual Budget herein adopted by, the same are hereby appropriated for the purposes herein specified, or so much thereof as may be authorized by law. Supporting documents are made a part of this Ordinance and incorporated herein by reference thereto; and,

BE IT FURTHER ORDAINED that the budget and appropriation herein made and ordained be known as the Combined Budget and Appropriation Ordinance of Jo Daviess County, Illinois, at the special meeting of the Jo Daviess County Board held on November 19, 2013.

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

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

Passed and approved by the County Board of Jo Daviess County, this 19th day of November 2013.

Ayes: 12 Nays: 3

Absent: 2 Abstained: 0

Ron Smith
County Board Chair

Attest: Jean Dinkel
County Clerk

Recap of Revenue/Expenditures for ALL County Funds
Fiscal Year 2013-2014

Fund Number	Fund Name	FY2013 Budgeted Expenditures	FY2013 Est.10 mo. Actual thru 09/30/2013	Projected Fund Balance 12/1/2013	Projected Revenues FY2014	Projected Expenditures FY2014	Projected Fund Balance 11/30/2014
001	General Fund	7,350,174	5,746,731	2,894,811	6,954,733	7,394,801	2,454,743
002	Highway Fund	1,593,481	1,088,010	1,010,726	1,505,182	1,870,282	645,626
003	Public Health Fund	947,900	560,260	881,687	732,293	785,000	828,980
005	Public Health Emergency Preparedness Fund	40,000	0	18,733	50	18,783	0
006	Motor Fuel Tax Fund	709,527	670,934	481,171	578,000	710,261	348,910
007	911 Fund	411,638	282,619	250,577	290,400	445,400	95,577
008	Federal Aid Matching Fund	810,000	49,762	920,698	481,046	983,000	418,744
009	Sheriff's Forfeiture Fund	8,500	4,017	4,725	16,275	13,500	7,500
011	County Aid to Bridges Fund	1,710,000	421,924	723,473	686,265	950,000	459,738
012	Social Security Fund	295,125	227,837	219,762	291,842	300,612	210,992
013	Illinois Municipal Retirement Fund	563,511	441,578	363,017	757,130	755,283	364,864
014	Mental Health Fund	344,000	251,090	27,233	343,580	345,175	25,638
016	Contingency Fund	356,954	127,512	229,003	150	200,000	29,153
017	Insurance Fund	394,165	334,020	623,374	270,099	369,328	524,145
018	Economic Dev. Investment Fund **	559,608	5,508	740,879	100,090	560,108	780,861
019	JDC Sheriff DUI Fund	10,000	2,178	18,468	3,500	10,000	11,968
020	Rabies Control Fund	110,000	69,000	2,411	99,265	100,000	1,676
022	Home Health Care Memorial Fund	1,000	0	3,658	1,010	1,000	3,668
023	Extension Education Fund	80,252	48,257	1	81,142	81,142	1
025	Dog Fund	300	46	9,113	5	7,800	1,318
026	Home Health Care Fund	646,200	463,279	1,033,972	646,340	659,200	1,021,112
027	Tourism Promotion Fund	1,100,844	832,850	681,491	1,118,773	1,116,046	684,218
028	Recorder Automation Fund	57,000	34,844	143,065	56,178	85,000	114,243
029	Circuit Clerk Automation Fund	38,020	37,027	124,128	33,000	40,342	116,786
030	County Clerk Automation Fund	4,000	269	32,328	4,300	5,000	31,628
031	Circuit Clerk Operations & Admin.	4,000	2,876	21,310	4,000	4,000	21,310
032	Tourism Capital Development Fund	0	0	291,432	500	0	291,932
033	Probation Services Fund	42,270	25,791	77,227	23,640	42,267	58,600
034	Rentech Energy Escrow Fund	10,000	0	543	1	0	544
035	D.A.R.E. Fund	0	0	0	0	0	0
036	State's Attorney Diversion Program*	14,000	2,925	0	0	0	0
038	Sheriff Vehicle Fund	113,500	91,834	77,095	89,750	137,500	29,345
039	Court Document Storage Fund	30,000	19,543	126,849	28,000	30,000	124,849
040	Small Rental Properties Program Fund	0	0	0	0	0	0
042	General Capital Investment Fund	25,000	9,925	231,740	28	33,391	198,377
043	Special Service Area #1 Fund	80,000	49,209	1	80,000	80,000	1
044	Special Service Area #2 & 4 Fund	64,000	37,414	0	64,000	64,000	0
046	Public Health Catastrophic Emg. Fund	200,000	0	233,847	25,975	200,000	59,822

Fund Number	Fund Name	FY2013 Budgeted Expenditures	FY2013 Est.10 mo. Actual thru 09/30/2013	Projected Fund Balance 12/1/2013	Projected Revenues FY2014	Projected Expenditures FY2014	Projected Fund Balance 11/30/2014
047	Treasurer Automation Fund	8,677	7,511	11,491	2,030	5,800	7,721
048	General Capital Equip. Rplc. Fund	332,759	196,514	334,871	229,006	248,353	315,524
049	Election Equipment Fund	35,000	0	1,121	35,000	35,000	1,121
051	State's Attorney Drug Forfeiture Fund	900	0	1,117	500	0	1,617
052	Maintenance & Child Support Fund	10,000	10,000	85,023	6,500	10,000	81,523
053	Probation EMHD Fund	3,879	0	3,879	0	3,879	0
054	HHC Capital Equipment Fund	0	0	39,968	13,090	13,000	40,058
055	Public Health Capital Investment Fund	140,000	9,720	332,999	26,750	29,000	330,749
056	State LTCB Matching Grant Fund	128,857	75,166	0	130,244	130,244	0
058	GIS Automation Fund	176,242	141,618	63,566	206,431	207,219	62,778
059	Highway Capital Investment Fund	0	0	341	0	0	341
061	Special Service Area #5 Fund	28,317	16,832	0	29,808	29,808	0
064	GIS Capital Equipment & Investment Fund	17,500	13,001	70,624	37,686	11,000	97,310
065	Sale In Error Fund	5,000	0	82,791	12,740	5,000	90,531
066	EMS Communications Fund	579,400	246,256	219,988	125,440	177,800	167,628
067	Public Health Emergency Response Grant Fund	50	49	49	0	0	49
068	JDC Sobriety Court Fund	7,870	1,625	11,311	4,254	7,870	7,695
069	County Jail Medical Costs Fund	8,860	0	4,929	4,003	8,860	72
070	Coroner's Equipment Fund	3,500	804	16,726	8,604	4,250	21,080
071	Jo Daviess County Transit Fund	782,950	500,407	32,002	1,672,077	1,000,897	703,182
072	JDC Natural Hazard Mitigation Fund	28,102	21,000	0	0	0	0
073	DeBruce Grain Escrow Fund	660,000	0		0	0	0
074	State's Attorney Records Automation Fund	1,500	0	1,864	1,200	0	3,064
Totals		21,684,332	13,179,574	13,813,206	17,911,905	20,326,201	11,898,909

*The following funds were closed, dissolved and/or rescinded in FY2013 - State's Attorney Diversion Program Fund (036), DeBruce Grain Escrow Fund (073)

**Economic Development Investment Fund (018)- projected FY2014 expenditures include $500,000 appropriated for revolving loans, fund balance includes loans receivable.

JO DAVIESS COUNTY, ILLINOIS

ANNUAL TAX LEVY ORDINANCE

An ordinance levying taxes for all corporate purposes for the County of Jo Daviess, Illinois for the fiscal year commencing on the 1st day of December, 2013, and ending on the 30th day of November, 2014. (2013 Tax Levy/Payable 2014)

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

Section One: That the amounts hereinafter set forth, or so much thereof as may be authorized by law, and the same is hereby levied for the fiscal year of Jo Daviess County, Illinois, beginning on the 1st day of December, 2013 and ending on the 30th day on November, 2014.

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

FUND	RATE	AMOUNT
General County	0.27533	$1,869,011
County Highway	0.13208	$896,607
Federal Aid Matching	0.04840	$328,546
County Aid to Bridges	0.05000	$339,415
Public Health	0.07690	$522,013
Mental Health	0.05061	$343,540
Municipal Retirement	0.10188	$691,626
Social Security Tax	0.03812	$258,760
Extension Education	0.01195	$81,142
Insurance	0.03718	$252,379
Total county levy		$5,583,039
Special Service Area No. One		$80,000
Special Service Area No. Two and Four		$64,000
Special Service Area No. Five		$29,808
Total		$5,756,847

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

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

Passed and approved by the County Board of Jo Daviess County, this 19th day of November, 2013.

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

Chairperson, County Board

County Clerk

TRUTH IN TAXATION

CERTIFICATE OF COMPLIANCE

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

Check one of the choices below:

☐ 1. The taxing district published a notice in the newspaper (attached) and conducted a hearing, meeting the requirements of the Truth in Taxation Law.

☒ 2. The taxing district aggregate levy did not exceed a 5% increase over the prior year's extension. Therefore, a notice and a hearing were not necessary.

This certificate applies to the 2013 levy.

Date: November 19, 2013

Signed: Ron Smith