



JO DAVIESS COUNTY, ILLINOIS

FY2017

ANNUAL BUDGET

TAX LEVY ORDINANCE

**APPROPRIATIONS
ORDINANCE**

Approved November 15, 2016

TABLE OF CONTENTS

SUMMARY OF FY2017 BUDGET.....	1-42
BUDGET PREPARATION SCHEDULE	43
TAX LEVY.....	44-47
GENERAL FUND	
GENERAL FUND DESCRIPTION & FUND BALANCE POLICY	48
SUMMARY OF GENERAL FUND REVENUES.....	49-53
SUMMARY OF GENERAL FUND EXPENDITURES	54-56
001-40101 COURTHOUSE.....	57
001-40102 COUNTY BOARD	58
001-40103 COUNTY ADMINISTRATOR.....	59
001-40104 COUNTY TREASURER.....	60
001-40105 TAX EXTENSION	61
001-40106 COUNTY CLERK & RECORDER.....	62
001-40107 ELECTIONS.....	63
001-40108 CHIEF COUNTY ASSESSMENT OFFICER	64
001-40109 BOARD OF REVIEW	65
001-40110 INFORMATION & COMMUNICATIONS	66
001-40112 MISCELLANEOUS	67-68
001-41121 SHERIFF	69
001-41122 SAFETY BUILDING	70
001-41123 COMMUNICATIONS	71
001-41124 COURT SECURITY	72
001-41125 EMERGENCY MANAGEMENT.....	73
001-41126 MERIT COMMISSION	74
001-41127 COUNTY CORONER	75
001-42131 COURTS	76
001-42132 PROBATION.....	77
001-42133 CIRCUIT CLERK	78
001-42134 STATES ATTORNEY.....	79
001-44153 ANIMAL CONTROL.....	80
001-44157 SOCIAL & ENVIRONMENTAL.....	81-82
001-44159 REGIONAL SUPERINTENDENT OF SCHOOLS	83-84
001-45162 ECONOMIC DEVELOPMENT/PLANNING	85
001-45163 PLANNING & DEVELOPMENT	86
SPECIAL FUNDS	
SUMMARY OF SPECIAL FUNDS	
REVENUES	87-90
EXPENDITURES	91-94
(002) COUNTY HIGHWAY FUND	
FUND DESCRIPTION	95
REVENUES & EXPENDITURES.....	96-97
(003) PUBLIC HEALTH FUND	
FUND DESCRIPTION	98
REVENUES & EXPENDITURES.....	99-100

TABLE OF CONTENTS, CONT.

(005) PUBLIC HEALTH EMERGENCY PREPAREDNESS FUND	
FUND DESCRIPTION	101
REVENUES & EXPENDITURES.....	102
(006) COUNTY MOTOR FUEL TAX FUND	
FUND DESCRIPTION	103
REVENUES & EXPENDITURES.....	104-105
(007) ETSB/911 EMERGENCY SERVICES FUND	
FUND DESCRIPTION	106
REVENUES & EXPENDITURES.....	107-108
(008) COUNTY FEDERAL AID MATCHING FUND	
FUND DESCRIPTION	109
REVENUES & EXPENDITURES.....	110-111
(009) SHERIFF'S FORFEITURE FUND	
FUND DESCRIPTION	112
REVENUES & EXPENDITURES.....	113-114
(011) COUNTY AID TO BRIDGES FUND	
FUND DESCRIPTION	115
REVENUES & EXPENDITURES.....	116-117
(012) SOCIAL SECURITY FUND	
FUND DESCRIPTION	118
REVENUES & EXPENDITURES.....	119-120
(013) ILLINOIS MUNICIPAL RETIREMENT FUND	
FUND DESCRIPTION	121
REVENUES & EXPENDITURES.....	122-123
(014) MENTAL HEALTH FUND	
FUND DESCRIPTION	124
REVENUES & EXPENDITURES.....	125-127
(016) CONTINGENCY FUND	
FUND DESCRIPTION	128
REVENUES & EXPENDITURES.....	129-130
(017) INSURANCE FUND	
FUND DESCRIPTION	131
REVENUES & EXPENDITURES.....	132-133
(018) ECONOMIC DEVELOPMENT INVESTMENT FUND	
FUND DESCRIPTION	134
REVENUES & EXPENDITURES.....	135-136
(019) SHERIFF'S DUI FUND	
FUND DESCRIPTION	137
REVENUES & EXPENDITURES.....	138-139
(020) ANIMAL CONTROL FUND	
FUND DESCRIPTION	140
REVENUES & EXPENDITURES.....	141-142
(022) HOME HEALTH MEMORIAL FUND	
FUND DESCRIPTION	143
REVENUES & EXPENDITURES.....	144-145
(023) EXTENSION EDUCATION FUND	
FUND DESCRIPTION	146
REVENUES & EXPENDITURES.....	147-148

TABLE OF CONTENTS, CONT.

(026) HOME HEALTH CARE FUND	
FUND DESCRIPTION	149
REVENUES & EXPENDITURES.....	150-151
(027) TOURISM PROMOTION FUND	
FUND DESCRIPTION	152
REVENUES & EXPENDITURES.....	153-154
(028) RECORDER AUTOMATION FUND	
FUND DESCRIPTION	155
REVENUES & EXPENDITURES.....	156-157
(029) CIRCUIT CLERK AUTOMATION FUND	
FUND DESCRIPTION... ..	158
REVENUES & EXPENDITURES.....	159-160
(030) COUNT CLERK AUTOMATION FUND	
FUND DESCRIPTION	161
REVENUES & EXPENDITURES.....	162-163
(031) CIRCUIT CLERK'S OPERATION & ADMINISTRATION FUND	
FUND DESCRIPTION	164
REVENUES & EXPENDITURES.....	165-166
(032) TOURISM CAPITAL DEVELOPMENT FUND	
FUND DESCRIPTION	167
REVENUES & EXPENDITURES.....	168-169
(033) PROBATION SERVICES FUND	
FUND DESCRIPTION	170
REVENUES & EXPENDITURES.....	171-172
(034) RENTECH ENERGY ESCROW FUND	
FUND DESCRIPTION	173
REVENUES & EXPENDITURES.....	174-175
(038) SHERIFF'S VEHICLE FUND	
FUND DESCRIPTION	176
REVENUES & EXPENDITURES.....	177-178
(039) COURT DOCUMENT STORAGE FUND	
FUND DESCRIPTION	179
REVENUES & EXPENDITURES.....	180-181
(040) SMALL RENTAL PROPERTIES FUND	
FUND DESCRIPTION	182
REVENUES & EXPENDITURES.....	183-184
(042) GENERAL CAPITAL INVESTMENT FUND	
FUND DESCRIPTION	185
REVENUES & EXPENDITURES.....	186-188
(043) SPECIAL SERVICE AREA NUMBER ONE	
FUND DESCRIPTION	189
REVENUES & EXPENDITURES.....	190-191
(044) SPECIAL SERVICE AREA #2 & #4	
FUND DESCRIPTION	192
REVENUES & EXPENDITURES.....	193-194
(046) CATASTROPHIC EMERGENCY FUND	
FUND DESCRIPTION	195
REVENUES & EXPENDITURES.....	196

TABLE OF CONTENTS, CONT.

(047) TAX SALE AUTOMATION FUND	
FUND DESCRIPTION	197
REVENUES & EXPENDITURES.....	198-199
(048) GENERAL CAPITAL EQUIPMENT REPLACEMENT FUND	
FUND DESCRIPTION	200
REVENUES & EXPENDITURES	201-204
(049) ELECTION EQUIPMENT FUND	
FUND DESCRIPTION	205
REVENUES & EXPENDITURES	206-207
(051) STATE'S ATTORNEY DRUG FORFEITURE FUND	
FUND DESCRIPTION	208
REVENUES & EXPENDITURES.....	209-210
(052) MAINTENANCE/CHILD SUPPORT FUND	
FUND DESCRIPTION	211
REVENUES & EXPENDITURES.....	212-213
(053) PROBATION EMHD FUND	
FUND DESCRIPTION	214
REVENUES & EXPENDITURES.....	215-216
(054) HOME HEALTH CARE CAPITAL EQUIPMENT FUND	
FUND DESCRIPTION	217
REVENUES & EXPENDITURES.....	218-219
(055) PUBLIC HEALTH CAPITAL INVESTMENT FUND	
FUND DESCRIPTION	220
REVENUES & EXPENDITURES.....	221
(056) TOURISM LTCB GRANT FUND	
FUND DESCRIPTION	222
REVENUES & EXPENDITURES.....	223-224
(058) GIS AUTOMATION FUND	
FUND DESCRIPTION	225
REVENUES & EXPENDITURES.....	226-227
(059) HIGHWAY CAPITAL INVESTMENT FUND	
FUND DESCRIPTION	228
REVENUES & EXPENDITURES.....	229-230
(061) SPECIAL SERVICE AREA NUMBER FIVE	
FUND DESCRIPTION	231
REVENUES & EXPENDITURES.....	232-233
(064) GIS CAPITAL EQUIPMENT & INVESTMENT FUND	
FUND DESCRIPTION	234
REVENUES & EXPENDITURES.....	235-236
(065) TREASURER SALE IN ERROR FUND	
FUND DESCRIPTION	237
REVENUES & EXPENDITURES.....	238-239
(066) EMERGENCY SERVICES COMMUNICATIONS FUND	
FUND DESCRIPTION	240
REVENUES & EXPENDITURES.....	241-242
(068) JO DAVIESS COUNTY SOBRIETY COURT FUND	
FUND DESCRIPTION	243
REVENUES & EXPENDITURES.....	244-245

TABLE OF CONTENTS, CONT.

(069) COUNTY JAIL MEDICAL COSTS FUND	
FUND DESCRIPTION	246
REVENUES & EXPENDITURES.....	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	252-253
(072) JO DAVIESS COUNTY NATURAL HAZARD MITIGATION FUND	
FUND DESCRIPTION	254
REVENUES & EXPENDITURES.....	255-256
(074) STATES ATTORNEY RECORDS AUTOMATION FUND	
FUND DESCRIPTION	257
REVENUES & EXPENDITURES.....	258
(075) ETSB CAPITAL EQUIPMENT & INVESTMENT FUND	
FUND DESCRIPTION.....	259
REVENUES & EXPENDITURES.....	260-261
(076) SPECIAL SERVICE AREA NUMBER SIX	
FUND DESCRIPTION.....	262
REVENUES & EXPENDITURES.....	263-264
SUMMARY OF INTERFUND TRANSFERS.....	265-267
BUDGET AND APPROPRIATIONS ORDINANCE	268
RECAP OF REVENUE/EXPENDITURES FOR ALL COUNTY FUNDS.....	269-270
TAX LEVY ORDINANCE.....	271
TRUTH IN TAXATION CERTIFICATION OF COMPLIANCE.....	272



JO DAVIESS COUNTY
Office of the County Administrator
330 North Bench St.
Galena, IL 61036
Tele: 815-777-6557 Fax: 815-777-2285
E-mail: countyadministrator@jodaviess.org

DATE: November 15, 2016

TO: Members of the Jo Daviess County Board

From: Dan Reimer, County Administrator

RE: Summary of the Proposed FY2017 Jo Daviess County Annual Budget

The proposed FY2017 Annual Budget, Appropriations Ordinance and Tax Levy Ordinance for Jo Daviess County, Illinois for the fiscal year commencing on the 1st day of December 2016 and ending on the 30th day of November 2017 is respectfully presented to the Jo Daviess County Board for approval and adoption on this 15th day of November 2016.

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 FY2017 Jo Daviess County budget was posted to the home page of the Jo Daviess County website on October 28, 2016.

Annual Budget and Appropriations Ordinance

The proposed Jo Daviess County FY2017 Annual Budget and Appropriations Ordinance consist of the General Corporate Fund (General Fund) budget and fifty-eight (58) Special Revenue Fund (Special Revenue) budgets. Special Revenue Fund budgets are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes or projects. The General Fund is the County's primary operating fund and includes twenty-seven (27) individual budgets. This fund accounts for all financial resources of the general government, except for, revenue sources and programs which are required to be accounted for in another fund. The General Fund contains the operational budgets of a majority of County departments including County Treasurer, County Clerk & Recorder, Sheriff, Coroner, Courts, Probation, Circuit Clerk, State's Attorney, Supervisor of Assessments, Information Technology, Planning & Development, County Board and County Administrator. The operational budgets of four (4) County departments are found in the Special Revenue Funds; they include the Highway Department (Highway Fund and Motor Fuel Tax (MFT) Fund), the Health Department (Public Health, Home Health Care and Animal Control), the Convention & Visitors Bureau and the GIS Department. The Jo Daviess County budget is prepared according to Illinois law and is based on accounting for transactions on the modified accrual basis of accounting.

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

FY2017 Budget Preparation Process

The Jo Daviess County FY2017 budget was prepared using a fifteen (15) step target based budgeting



JO DAVIESS COUNTY
Office of the County Administrator
330 North Bench St.
Galena, IL 61036
Tele: 815-777-6557 Fax: 815-777-2285
E-mail: countyadministrator@jodaviess.org

process. Over the years target based budgeting has proven to simplify the budget preparation process, ensures the budget process remains organized, reduces interdepartmental conflict, and has assisted the County in providing essential services to the residents and taxpayers of Jo Daviess County in a fiscally responsible manner.

Preparation of the FY2017 Jo Daviess County budget began in May of 2016 with Round 1 revenue estimates and will conclude on November 15, 2016 with a budget hearing and presentation of the FY2017 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 which were held on September 27th, October 5th, and October 13th.

The proposed FY2017 Jo Daviess County Budget was developed with the intention of implementing the policies, priorities and goals established by the Jo Daviess County Board, while continuing to maintain and provide essential services to the residents and taxpayers of Jo Daviess County in a fiscally responsible manner.

Summary Review of the FY2017 Budget Process

The following is a summary of the budget steps, and some of the information, recommendations, guidelines and decisions that were made, considered and/or completed during the FY2017 budget process.

Step 1

- On May 31, 2016 the Finance, Tax & Budgets Committee reviewed and approved the FY2017 Jo Daviess County budget preparation schedule.

Step 2

- On June 1, 2016 the County Administrator's office distributed Round 1 Revenue estimate packets for FY2017 to all Jo Daviess County Departments.
- June 10, 2016 Round 1 revenue estimates were due.
- June 12, 2016 the County Board approved the Joint Committee Budget Review Schedule.
- July 12, 2016 the County Board approved a revised Joint Committee Budget Review Schedule

Step 3

- The County Administrator's office reviewed revenue estimates from fifty-eight (58) special funds and the General Fund, evaluated projections/changes, prepared report for Finance, Tax & Budgets Committee.

Step 4

- On June 30, 2016 the Jo Daviess County Finance, Tax, & Budgets Committee:
 - Reviewed FY2017 Round 1 revenue estimates
 - Established initial distribution of the 2016 property tax levy (payable 2017)
 - Determined initial allocation of County (1%) sales tax
 - Established guidelines for development of FY2017 expense budgets
 - Set initial target funding amounts for departments and agencies



JO DAVIESS COUNTY
Office of the County Administrator
330 North Bench St.
Galena, IL 61036
Tele: 815-777-6557 Fax: 815-777-2285
E-mail: countyadministrator@jodaviess.org

- During the week of July 4th, the County Administrator's office, using the target budget guidelines established by the Finance, Tax & Budgets Committee, prepared FY2017 expense budget documents and memos for County Departments and Agencies.

Step 5

- On July 8, 2016 the County Administrator's office began the distribution of preliminary expense estimate packets to Department Heads and Agencies. This packet included a memo, budget guidelines, instructions, budget expense forms, and descriptions relevant to each department or agency.

Step 6

- Department Heads and Agencies were asked to assemble preliminary expense estimates based on approved target budget guidelines. Department expense budgets were due in the County Administrator's office Monday, August 1st and Agency budgets were due Friday, August 5th.
- On July 28, 2016 the Finance, Tax, & Budgets Committee reviewed Round 1 revenue estimates and reviewed and approved initial FY2017 General Fund target expense budget amounts including any new mandatory and/or necessary expense requests.

Step 7

- In early August, County Administrator's office reviewed General Fund and Special Fund budgets, worked with Department Heads and agencies to accurately record and organize budget information, evaluated projections/changes; assembled a preliminary FY2017 budget document, and prepared summary reports for the Joint Committee budget review meetings.

Step 8

- Joint Committee budget meetings, four (4) Joint Committee Budget meetings were scheduled and held on the following dates, August 16, 18, 22, and 25.
- Department Heads and/or Agency Representatives presented, at joint committee budget meetings, proposed FY2017 Jo Daviess County budgets (twenty-seven (27) General Fund budgets and fifty-eight (58) Special Fund budgets). Finance, Tax, & Budgets Committee and the responsible parent Committee reviewed and moved forward each budget to the draft budget document.
- Round 2 revenue estimates were due August 23rd. They were processed, organized and reviewed with the Finance, Tax & Budgets Committee on August 25th.

Step 9

- In September the County Administrators office organized budget information, reviewed actions taken by the Committees at the Joint Committee budget review meetings and incorporated into the budget documents, evaluated projections/changes, prepared summary reports and assembled budget guides and supplemental information for the County Board Budget Workshops.
- Round 3 revenue estimates were due September 24th. Reviewed, processed, and incorporated into the summary reports for the County Board Budget Workshops.

Step 10

- Budget Workshop Tuesday, September 27, 2016



JO DAVIESS COUNTY
Office of the County Administrator
330 North Bench St.
Galena, IL 61036
Tele: 815-777-6557 Fax: 815-777-2285
E-mail: countyadministrator@jodaviess.org

- Step 1: County Board reviewed and moved forward to the comprehensive budget document the 2016 Property Tax Levy extension and distribution amounts (payable 2017).
- Step 2: County Board reviewed, approved and moved forward to the comprehensive budget document Round 3 General Fund revenue estimates.
- Step 3: County Board reviewed, approved and moved forward to the comprehensive budget document a majority of the Special Fund budgets.

Step 11

- Budget Workshop Wednesday, October 5, 2016
 - Step 4: County Board reviewed, approved and moved forward to the comprehensive budget document General Fund operational budgets; reviewed and established the amount of General Fund reserve fund balance to be allocated for unfunded activities/requests; reviewed only the list of unfunded activities/requests. The County Board decided that \$0 would be allocated from the General Fund, in the FY2017 budget, for unfunded activities/requests. The County Board approved the allocation of up to \$148,748 of undesignated fund balance in the General Capital Equipment Replacement Fund be made available to fund unfunded capital activity requests and approved the transfer of \$41,600, the remaining balance from the NG911 project, back to the General Fund in FY2017.

Step 12

- Budget Workshop Thursday, October 13, 2016
 - Step 5: County Board reviewed the Jo Daviess County Capital Improvement Plan and the Vehicle Replacement Plan; reviewed the list of unfunded activities/requests; reviewed, approved and moved forward to the comprehensive budget document any outstanding General Fund or Special Fund budgets; approved five (5) capital activity requests for FY2017 totaling \$143,480. In addition, County Board rescinded the allocation of \$0 from the General Fund to fund unfunded requests and approved an unfunded request in the amount of \$40,000 to fund a cost/fee study. Determined that a Truth in Taxation Hearing will not be required and scheduled the FY2017 Budget Hearing meeting for November 15, 2016 at 7:00 pm.

Step 13

- County Administrator's Office reviewed actions taken by the County Board at the Budget Workshops and organized budget information. Posted the proposed FY2017 Jo Daviess County budget on the Jo Daviess County website on October 28, 2016, prepared recommended budget for distribution to the County Board.

Step 14

- Publish Truth in Taxation notice (if applicable). The County Board determined that a Truth in Taxation Hearing will not be required. The proposed 2016 Jo Daviess County aggregate property tax levy extension is estimated to be 102.3% greater than the aggregate taxes extended in 2015, which is below the Truth in Taxation Law threshold of 105%.

Step 15

- Budget Hearing, November 15, 2016. Presentation of the FY2017 Jo Daviess County Budget. County Board considers adoption of the Combined Annual Budget and Appropriations Ordinance for Jo Daviess County for the fiscal year commencing December 1, 2016 and ending November 30, 2017 and adoption of the Annual Tax Levy Ordinance (2016 Tax Levy/Payable 2017).



JO DAVIESS COUNTY
Office of the County Administrator
330 North Bench St.
Galena, IL 61036
Tele: 815-777-6557 Fax: 815-777-2285
E-mail: countyadministrator@jodaviess.org

GUIDELINES FOR ESTABLISHING FY2017 EXPENSE BUDGETS

On June 30, 2016 the Finance, Tax, & Budgets Committee approved the following guidelines for establishing FY2017 General Fund and Special Fund expense budgets and agency funding amounts.

1. The target-based budgeting process shall be used to establish the twenty seven (27) General Fund expense budgets and a modified target-based process shall be used to establish the fifty-eight (58) Special Revenue Fund expense budgets.
2. Personnel related expense line items shall be considered mandatory expenses for all County budgets (General Fund and Special Funds) and shall include salaries and wages, employee fringe benefits and postage; and shall be calculated as follows:
 - o Employer retirement contribution rate – IMRF **10.00%**, SLEP **20.42%**
 - o Health Insurance – **8.9%** rate increase
 - o Salaries and wages – compensation increase per position classification/compensation plan for non-union employees, comparable average increase of 2.7% for probation officers, per collective bargaining agreements for union employees, per resolution for elected officials.
 - o S.S./Medicare – increase/decrease proportionally to payroll estimates.
 - o Postage – no increase for FY2017 (any increase must be requested as a mandatory or necessary expense).
3. The County Administrator's office shall calculate mandated line item expenses for General Fund expense budgets prior to packet distribution and shall assist in the calculation of mandated expenses for operational Special Fund budgets.
4. The initial FY2017 target amount for each General Fund expense budget, after allocating increases/decreases for allowable mandated expenses, shall be set at the same level (zero increase) as the final FY2016 target amount less any non-recurring expenses added during the FY2016 budget process including any approved unfunded requests.
5. All Interfund Transfers scheduled in FY2016, except interfund transfers to the Contingency Fund, shall be maintained unless otherwise instructed.
6. Any **new mandated** expense or any new expenses which will increase per an existing contract or agreement shall be allowed to increase the target amount accordingly.
7. Any **new necessary** expense that causes the target amount to be exceeded should be submitted to the County Administrator's Office as an overage request with a detailed letter of explanation. Overage requests will be reviewed by the Finance, Tax & Budgets Committee. If the Committee determines the request is a necessary expense, the target amount will be increased accordingly. If the Committee does not consider the request a necessary expense, the request will be submitted as an unfunded activity.
8. Any **new General Fund request or activity not considered a mandatory or necessary expense**, and exceeds the department target amount(s), the requesting Department Head(s) shall



JO DAVIESS COUNTY
Office of the County Administrator
 330 North Bench St.
 Galena, IL 61036
 Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org

submit as an unfunded activity on an unfunded expense estimate form. These forms will be used to rank unfunded activities and be used as a reference point for approving further expenditures if additional revenue is identified or resources are allocated.

9. Departments with Special Fund budgets are requested to follow the same guidelines as General Fund departments. Any significant increase or decrease in expense line item estimates that deviate from the previous three year period, or any anticipated appropriation of fund balance are to be explained in a detailed memorandum.

10. Initial funding amounts for agencies, who receive funding from the Jo Daviess County General Fund shall be set at the same level of funding as appropriated in the FY2016 budget.

AGENCY FUNDING AMOUNTS

	FY2017	FY2016	FY2015	FY2014
AGENCY	Budget	Budget	Budget	Budget
NICAA Golden Meals Grant	\$8,133	\$8,133	\$8,133	\$8,133
Senior Resource Center	\$8,170	\$8,170	\$8,170	\$8,170
JDWI Transit/Medical Transportation	\$0	\$0	\$0	\$8,500
JDWI Transit/Pub. Transportation	\$0	\$0	\$0	\$30,250
Soil & Water Conservation District	\$8,000	\$8,000	\$8,000	\$8,000
Jo Daviess/Carroll Solid Waste Agency	\$7,000	\$7,000	\$7,000	\$6,500
American Legion Veterans' Grave Markers	\$2,000	\$2,000	\$2,000	\$1,000

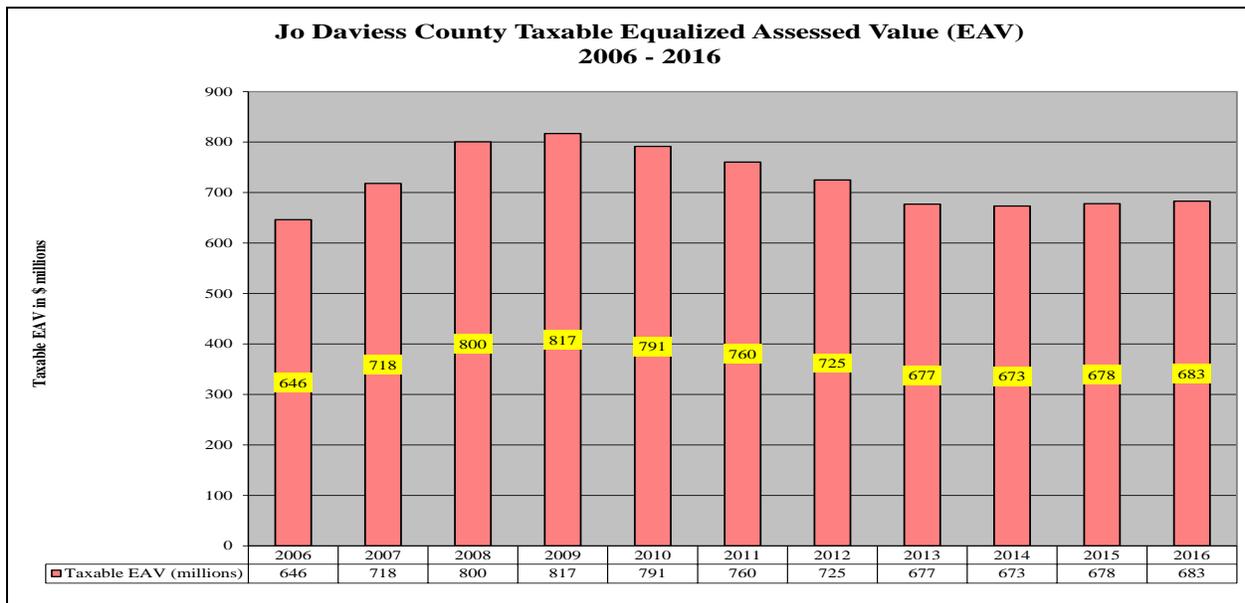


JO DAVIESS COUNTY
 Office of the County Administrator
 330 North Bench St.
 Galena, IL 61036
 Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org

Proposed 2016 (Payable 2017) 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 0.7% was utilized in administering the 2016 Property Tax Extension Limitation Law formula.

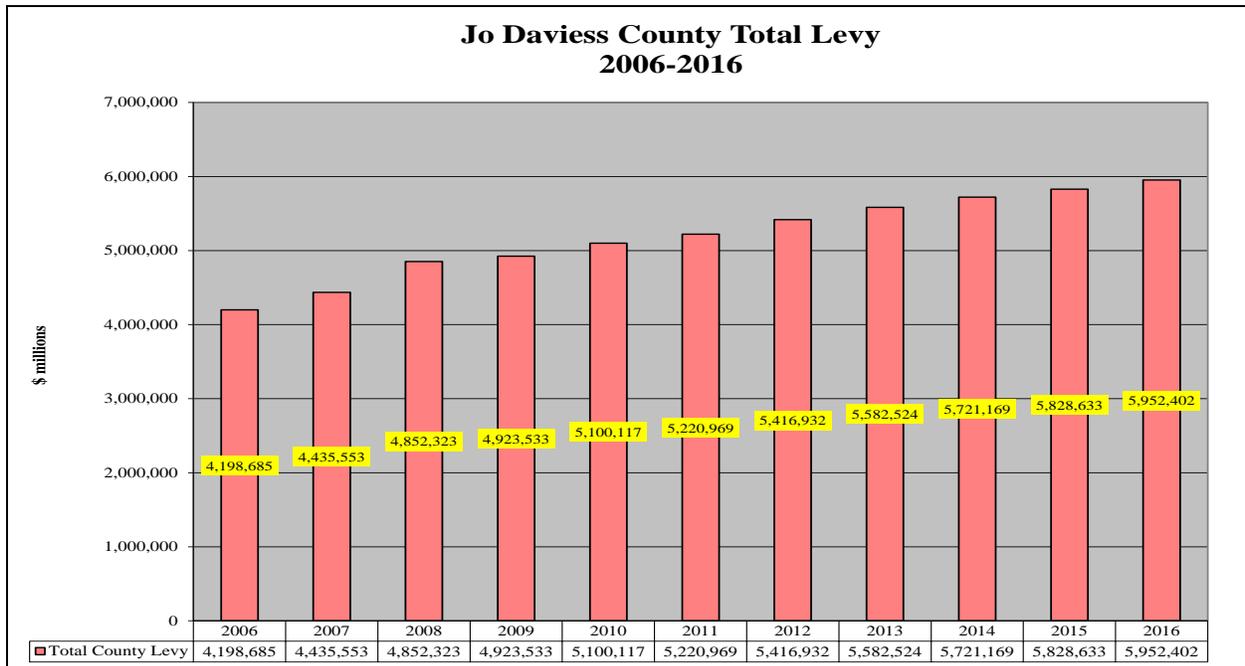
The estimated allowable property tax extension increase for 2016 (payable 2017) is \$123,769. To determine this amount, several variables were considered. The County Assessor’s Office estimated the 2016 gross assessed valuation of Jo Daviess County to be \$755,000,000; this compares to a gross assessed value of \$746,114,500 in 2015, and \$740,438,975 in 2014. This total includes an estimated \$9,500,000 in new property/construction. Using a 9.5% factor for exemptions the County Clerk’s Office estimated the 2016 taxable EAV for Jo Daviess County to be \$683,275,000 ($\$755,000,000 \times 0.905 = \$683,275,000$).



The County Clerk’s Office estimated the overall maximum aggregate tax levy extension for 2016 to be **\$5,952,402**. This amount represents an increase of **\$123,769** or 2.1% more than the 2015 PTELL certified levy extension of **\$5,828,633**. This amount is \$16,305 or 15.2% more than the actual 2015 increase amount (payable 2016) of \$107,464. Approximately \$40,800 or 33.0% of the proposed 2016 property tax levy increase (payable 2017) is the result of a 0.7% inflationary CPI increase on existing property and approximately \$82,969 or 67.0% is the result of an estimated \$9.5 million increase in EAV associated with new property/construction.



JO DAVIESS COUNTY
 Office of the County Administrator
 330 North Bench St.
 Galena, IL 61036
 Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org



The following table compares the estimated 2016 property tax extension increase with the actual 2008 thru 2016 property tax extension increases and the associated variables that were used to determine the property tax extension increase.

Year	Total \$ Increase	CPI	Increase per CPI	New Property	Increase per N.P.	Galena TIF District	Increase per TIF
Est. 2016	\$123,769	0.7%	\$40,800	\$9.5 million	\$82,969	\$0	\$0
2015	\$107,464	0.8%	\$45,770	\$7.1 million	\$61,694	\$0	\$0
2014	\$138,645	1.5%	\$83,737	\$6.4 million	\$54,908	\$0	\$0
2013	\$165,593	1.7%	\$92,088	\$9.1 million	\$73,505	\$0	\$0
2012	\$195,963	3.0%	\$156,629	\$5.2 million	\$39,334	\$0	\$0
2011	\$120,852	1.5%	\$76,502	\$6.2 million	\$44,350	\$0	\$0
2010	\$176,584	2.7%	\$133,142	\$6.7 million	\$43,442	\$0	\$0
2009	\$71,211	0.1%	\$4,852	\$11.0 million	\$66,359	\$0	\$0
2008	\$416,770	4.1%	\$181,858	\$23.8 million	\$143,937	\$14.9 million	\$90,975

The overall Jo Daviess County property tax levy is distributed between ten (10) individual special purpose property tax levies, they include: General Corporate, County Highway, Federal Aid Matching, County Bridge, Public Health, Mental Health, IMRF, Social Security, Extension Education, and Insurance.

In addition the County is currently responsible for four (4) Special Service Area (SSA) levies, SSA #1 Warren Ambulance, SSA #2 & #4 Elizabeth Ambulance, SSA #5 Hanover Ambulance, and SSA #6 Galena Ambulance.



JO DAVIESS COUNTY
 Office of the County Administrator
 330 North Bench St.
 Galena, IL 61036
 Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org

Initial 2016 property tax distribution amounts (payable 2017) were set on June 30, 2016 by the Finance, Tax & Budgets Committee. Final distribution amounts were determined and set by the County Board at the September 27, 2016, County Board Budget Workshop as follows:

- The levy amounts for the **IMRF, Social Security and Insurance Funds** were set at levels that meet or exceed the minimum requirements of the year end reserve fund balance policy of each respective fund (SS Fund increased \$36,214, Insurance Fund reduced \$36,214).
- The levy amounts for the **Federal Aid Matching Fund and the County Aid to Bridge Fund** were set at levels equal to the statutory maximum extension levy rate of 0.05/hundred dollars of EAV for each respective fund (both Funds increased \$5,026 from 2015 certified PTELL levy amounts).
- The levy amounts for the **Public Health Fund, Mental Health Fund, and Extension Education Fund** were set at levels equal to the 2015 certified PTELL levy amount for each fund.
- The levy amount for the **Highway Fund** was set at a level equal to the 2015 certified PTELL levy amount for this fund **plus** an increase of \$31,233 or 3.0%.
- The levy amount for the **General Corporate Fund** was set at a level equal to the 2015 certified PTELL levy amount for this fund **plus** an increase of \$82,484 or 3.82%.

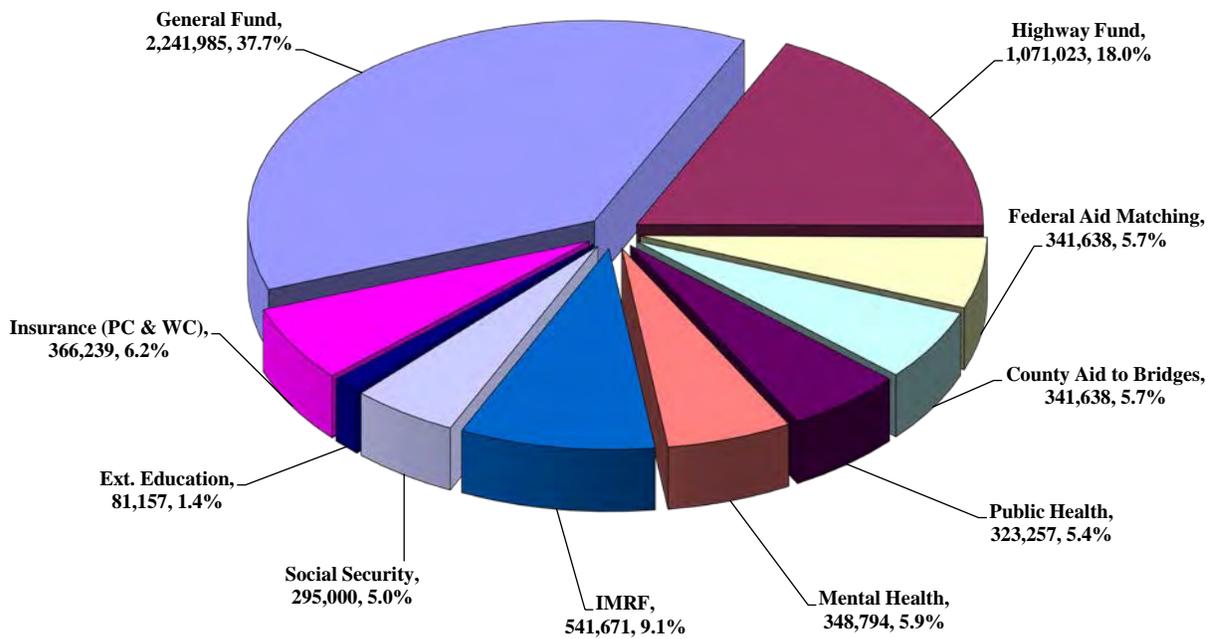
Jo Daviess County Tax Levy Extensions 2012 - 2016							
	2012	2013	2014	2015	Proposed 2016	\$ Change 15 to 16	% Change 15 to 16
General Fund	1,819,363	1,869,016	2,158,381	2,159,501	2,241,985	\$82,484	3.82%
Highway Fund	837,220	896,640	1,039,790	1,039,790	1,071,023	\$31,233	3.00%
Federal Aid Matching	319,990	328,551	336,611	336,612	341,638	\$5,026	1.49%
County Aid to Bridges	332,019	338,713	336,611	336,612	341,638	\$5,026	1.49%
Public Health	522,013	522,024	216,912	323,257	323,257	\$0	0.00%
Mental Health	343,540	343,590	348,796	348,794	348,794	\$0	0.00%
IMRF	501,506	691,651	541,674	541,671	541,671	\$0	0.00%
Social Security	258,760	258,776	258,786	258,786	295,000	\$36,214	13.99%
Ext. Education	80,142	81,156	81,157	81,157	81,157	\$0	0.00%
Insurance (PC & WC)	402,379	252,409	402,452	402,453	366,239	(\$36,214)	-9.00%
County Totals	\$5,416,932	\$5,582,524	\$5,721,169	\$5,828,633	\$5,952,402	\$123,769	2.12%



JO DAVIESS COUNTY
 Office of the County Administrator
 330 North Bench St.
 Galena, IL 61036
 Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org

The proposed 2016 Jo Daviess County property tax levy (payable 2017) of \$5,952,402 represents **31.0%** of the County's aggregate FY2017 all fund revenue estimate of \$19,190,723. The proposed General Corporate property tax levy of \$2,241,985 represents **29.6%** of the General Corporate Fund's FY2017 estimated revenue amount of \$7,582,653.

Jo Daviess County
Proposed 2016 Property Tax Levy (Payable FY2017)
 (Less Special Service Areas) - **\$5,952,402**



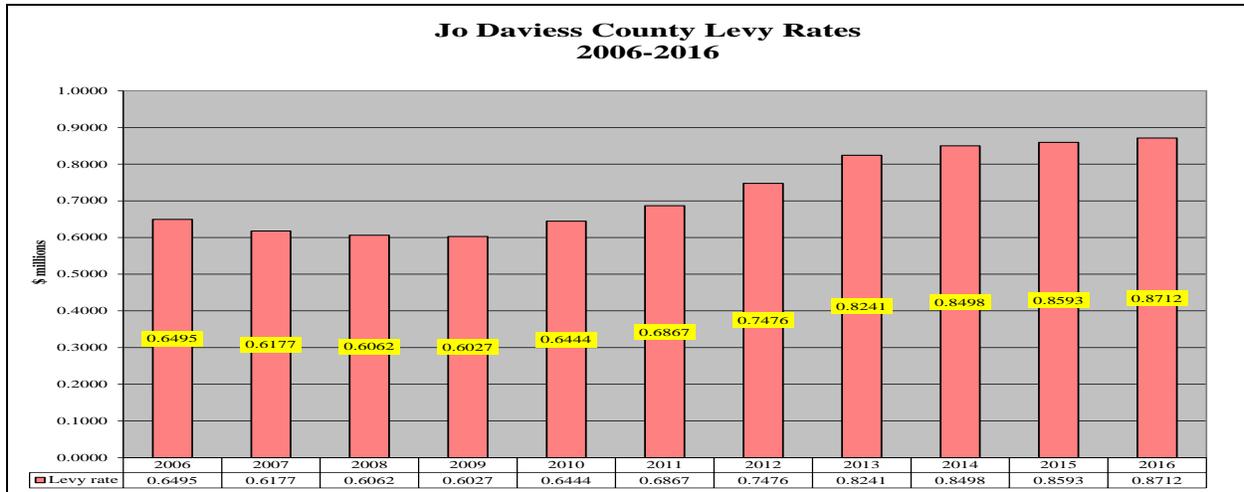
The estimated property tax extension increase for Jo Daviess County for 2016 (payable 2017) is \$123,769 or 2.1%. This is the third smallest percentage increase since 1998. Please see table below.

Levy Year	Inc. Prior Year	% Inc.	CPI	Levy Year	Inc. Prior Year	% Inc.	CPI
Est. 2016	\$123,769	2.1%	0.7%	2006	\$273,141	7.0%	3.4%
2015	\$107,464	1.9%	0.8%	2005	\$238,036	6.5%	3.3%
2014	\$138,645	2.5%	1.5%	2004	\$169,883	4.8%	1.9%
2013	\$165,593	3.1%	1.7%	2003	\$162,794	4.9%	2.4%
2012	\$195,963	3.8%	3.0%	2002	\$136,269	4.2%	1.6%
2011	\$120,852	2.4%	1.5%	2001	\$177,179	5.8%	3.4%
2010	\$176,584	3.6%	2.7%	2000	\$77,243	2.6%	2.7%
2009	\$71,211	1.5%	0.1%	1999	\$76,155	2.6%	1.6%
2008	\$416,770	9.4%	4.1%	1998	\$120,239	4.3%	1.7%
2007	\$236,868	5.6%	2.5%				

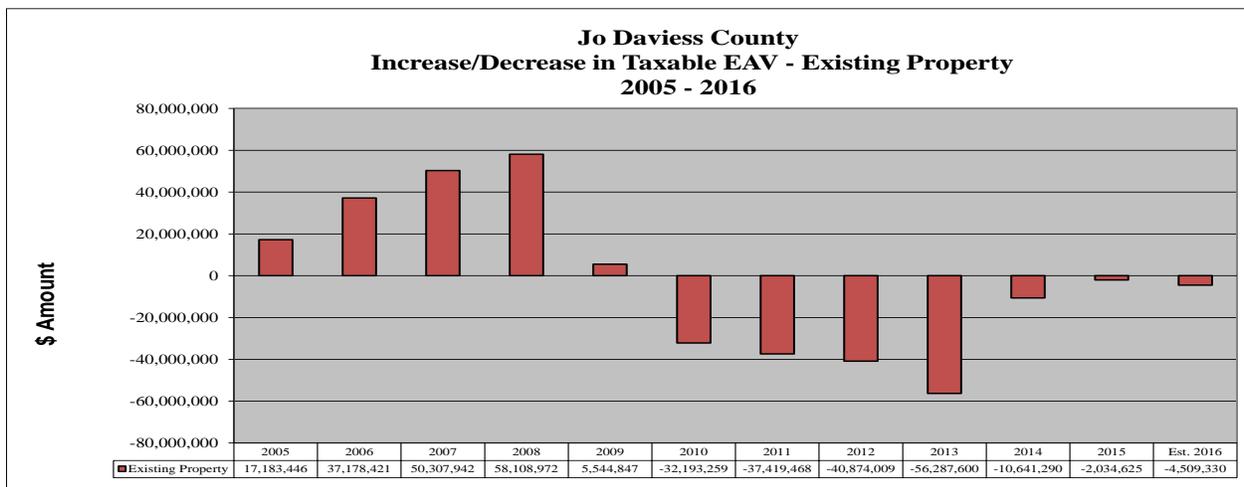


Estimated 2016 Property Tax Extension Rate

The estimated 2016 JDC property tax rate is 0.8712/hundred dollars of assessed value. This is an increase of 0.0119/hundred dollars of assessed value or 1.4% more than the 2015 rate of 0.8593. In general property tax levy rates for taxing districts in Jo Daviess County have increased in recent years. This is primarily due to the fact that equalized assessed value of property in most Jo Daviess County taxing districts have decreased over the past seven year period 2010 to 2016.

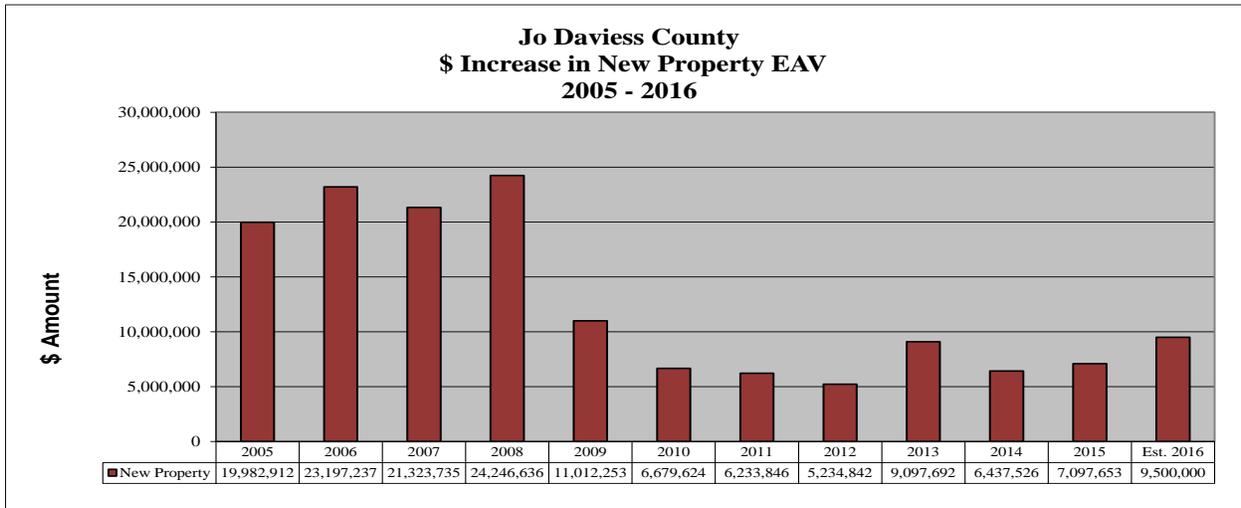
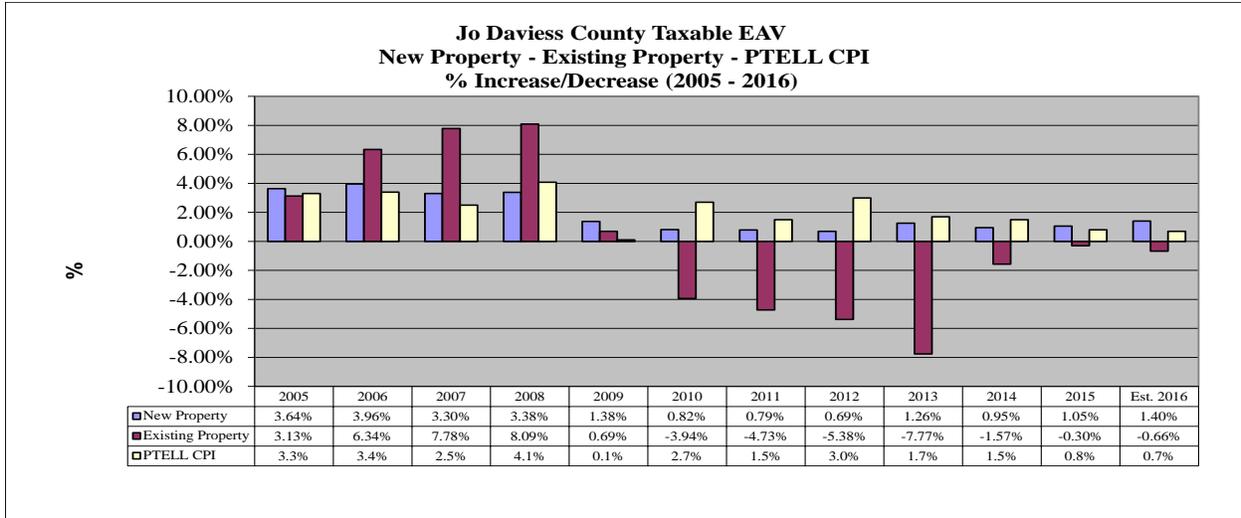


Generally, in a PTELL county property tax rates decrease when overall equalized assessed value increases at a rate faster than inflation and increase when equalized assessed value decreases. Per sales ratios received from the Illinois Department of Revenue, some JDC township assessment districts have 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 six year period 2004 to 2009 taxable EAV of existing property increased 27.1% while PTELL CPI increased 15.3%. During the seven year period 2010 to 2016 taxable EAV of existing property decreased 24.1% while PTELL CPI increased 11.9%. See chart below.





JO DAVIESS COUNTY
 Office of the County Administrator
 330 North Bench St.
 Galena, IL 61036
 Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org



Proposed 2016 Special Service Area Property Tax Extension (Levy)

Special Service Areas (SSA) are exempt from PTELL and are not included in the County’s total aggregate property tax levy. SSA are subject to a maximum property tax rate; these rates were established by ordinance (after public hearing) by the Jo Daviess County Board. SSA do fall under the Truth in Taxation Law and are included in the County’s calculations for this purpose. The maximum property tax levy rates for individual SSA in Jo Daviess County are as follows: SSA #1 Warren Ambulance \$0.100/hundred dollars of assessed value, SSA #2 & #4 Elizabeth Ambulance \$0.100/hundred dollars of assessed value, SSA #5 Hanover Ambulance \$0.110/hundred dollars of assessed value, and new SSA #6 Galena Ambulance \$0.035/hundred dollars of assessed value.

The combined proposed 2016 total property tax levy (payable 2017) for the four SSA is \$296,308. This represents an increase of \$6,277 or 2.2% over the actual 2015 combined SSA certified property tax levy amount of \$290,031. SSA #1 has a proposed levy of \$79,000, which is \$6,000 more than their 2015 levy



JO DAVIESS COUNTY

Office of the County Administrator

330 North Bench St.

Galena, IL 61036

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

E-mail: countyadministrator@jodaviess.org

request and \$5,999 or 8.2% more than their 2015 actual levy amount of \$73,001; SSA #2 & #4 has a proposed levy of \$56,000 which is \$2,000 less than their 2015 levy request of \$58,000 and \$2,006 or 3.5% less than their 2015 actual levy amount of \$58,006; SSA #5 has a proposed levy of \$29,808 which is the same amount as their 2015 request and \$1,626 or 5.8% more than their 2015 actual levy amount of \$28,182; SSA #6 has a proposed levy of \$131,500 which is the same amount as their 2015 request and \$658 or 0.5% more than their 2015 actual levy amount of \$130,842.

Truth in Taxation Hearing

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

The Jo Daviess County 2015 levy (payable 2016) for the corporate, special purpose, and special service area property taxes extended or abated were \$6,147,884 (\$5,828,633 County, \$290,031 SSA, \$29,220 abated). The proposed corporate, special purpose and special service area property taxes extended or abated for 2016 (payable 2017) are \$6,288,690 (\$5,952,402 County, \$296,308 SSA, \$29,624 previously abated, \$10,356 estimated new abated). This represents an increase of \$140,806 or 2.3% over the previous year. Because the proposed 2016 Jo Daviess County aggregate property tax levy extension is estimated to be 102.3% greater than the aggregate taxes extended in 2015, which is below the Truth in Taxation Law threshold of 105%, a Truth in Taxation hearing will not be required prior to the County Board adopting the 2016 Jo Daviess County property tax levy.

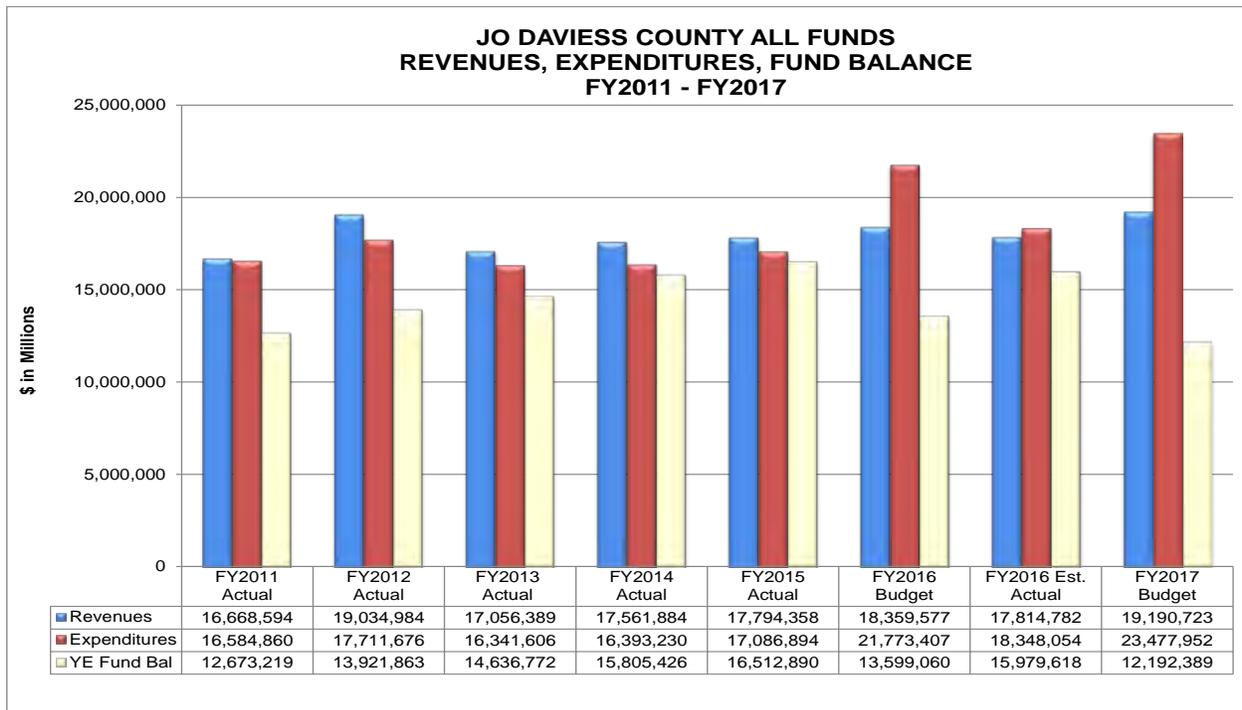


JO DAVIESS COUNTY
 Office of the County Administrator
 330 North Bench St.
 Galena, IL 61036
 Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org

SUMMARY OF FY2017 ALL FUNDS

Revenue - FY2017 All Funds (General Fund and Special Funds) revenue is projected to be **\$19,190,723**; this is an **increase of \$831,146 or 4.5%** more than the FY2016 budget amount of \$18,359,577. A majority of this change can be contributed to four (4) funds which are projecting a revenue increase of \$100,000 or more: Public Health Capital Investment Fund (\$992,800), Animal Control Fund (\$139,701), General Fund (\$108,155), and Contingency Fund (\$102,596). These increases are partially offset by two (2) funds which are projecting a revenue decrease of \$100,000 or more: Home Health Care Fund (\$574,850) and General Capital Equipment Replacement Fund (\$121,963).

Expenditures - FY2017 All Funds expenditures are projected to be **\$23,477,952**; this is an **increase of \$1,704,545 or 7.8%** more than the FY2016 budget amount of \$21,773,407. A majority of this increase can be contributed to six (6) funds which are projecting an expenditure increase of \$100,000 or more; County Aid to Bridges (\$590,000), Home Health Care Fund (\$373,662), Public Health Capital Investment Fund (\$247,000), Public Health Catastrophic Emergency Fund (135,000), Public Health Fund (117,600), and Emergency Services Communication Fund (\$117,200). These increases are partially offset by four (4) funds which are projecting an expenditure decrease of \$75,000 or more: ETSB/911 Fund (113,824), General Capital Investment Fund (\$90,143), GIS Capital Equipment & Investment Fund (89,500), and County Motor Fuel Tax Fund (\$80,071).



All County Funds	FY2015 Budget	FY2016 Budget	FY2017 Budget	\$ Change 16-17	% Change 16-17
Revenues	\$18,127,548	\$18,359,577	\$19,190,723	\$831,146	4.5%
Expenditures	\$21,187,834	\$21,773,407	\$23,477,952	\$1,704,545	7.8%



JO DAVIESS COUNTY
 Office of the County Administrator
 330 North Bench St.
 Galena, IL 61036
 Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org

Interfund Transfers-

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

For purposes of consistency and transparency in presenting the Jo Daviess County budget, transfers in are considered to be revenue and transfers out are considered to be an expense. Interfund activity is included in the entity-wide consolidated budget totals. Accounting standards require items to be recorded in separate funds, but for reporting purposes interfund activity is eliminated from government-wide financial statements. A summary of FY2017 Interfund Transfers and the Interfund Policy Schedule for FY2017 is included in the FY2017 Jo Daviess County budget. The table below is a summary of interfund transfers.

Scheduled Interfund Activity	FY2014	FY2015	FY2016	FY2017
Transfers into General Fund	\$1,305,139	\$1,281,120	\$1,200,651	\$1,265,110
Transfers out of General Fund	\$474,420	\$619,244	\$481,509	\$443,149
Total of all scheduled Interfund Transfers	\$2,376,022	\$2,538,369	\$2,859,629	\$4,302,516

FY2017 Budget Deficit

The difference between estimated all fund revenue of \$19,190,723 and projected all fund expenditures of \$23,477,952 is a deficit of \$4,287,229. For the purpose of balancing the General Fund budget and several Special Fund budgets available fund balance was scheduled for appropriation. A majority of the funds which have a planned deficit budget are funds related to capital improvements and public works. 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). In addition, the transfer of assets from the Home Health Care (HHC) Fund, HHC Capital Equipment Fund, and the HHC Memorial Fund to the Public Health Capital Investment Fund in FY2017 to close these funds has created a deficit for each of these funds. A majority of the overall projected FY2017 deficit is anticipated to occur within twelve (12) funds, all are estimating a deficit of \$150,000 or more. See table below.

Fund	Estimated Deficit
Home Health Care Fund	\$975,000
County Aid to Bridges Fund	\$636,612
Economic Development Investment Fund	\$570,981
Federal Aid Matching Fund	\$455,162
Highway Fund	\$441,799
General Capital Equipment Replacement Fund	\$357,537
Public Health Fund	\$319,619
Public Health Catastrophic Emergency Fund	\$284,200
General Corporate Fund	\$237,683
General Capital Investment Fund	\$164,283
Emergency Services Communication Fund	\$162,426
Tourism Promotion Fund	\$151,730
Total	\$4,757,032



JO DAVIESS COUNTY
Office of the County Administrator
330 North Bench St.
Galena, IL 61036
Tele: 815-777-6557 Fax: 815-777-2285
E-mail: countyadministrator@jodaviess.org

SUMMARY OF SPECIAL FUNDS

Revenue - Estimated FY2017 Special Funds revenue is projected to be \$11,608,070; this is an increase of \$722,994 or 6.2% more than the FY2016 budget amount of \$10,885,076.

Special Funds projecting a revenue *increase* in FY2017 of \$25,000 or more include:

- \$992,800 Public Health Capital Investment Fund (includes three one-time transfers from HHC Funds)
- \$139,701 Animal Control Fund (includes a one-time transfer from PH Capital Investment Fund)
- \$102,596 Contingency Fund
- \$88,441 Tourism Promotion Fund
- \$63,604 State LTCB Matching Grant Fund
- \$57,400 Jo Daviess County Transit Fund
- \$50,050 Public Health Catastrophic Emergency Fund
- \$49,500 Highway Capital Investment Fund
- \$36,464 Social Security Fund

Special Funds projecting a revenue *decrease* in FY2017 of \$25,000 or more include:

- \$574,850 Home Health Care Fund (this fund will be dissolved in FY2017 and assets transferred)
- \$121,963 General Capital Equipment Replacement Fund
- \$73,513 General Capital Investment Fund
- \$38,378 Insurance Fund
- \$25,694 GIS Capital Equipment & Investment Fund
- \$25,462 County Aid to Bridges Fund

Expenditures – Estimated FY2017 Special Funds expenditures are projected to be \$15,657,616; this is an increase of \$1,694,946 or 10.8% more than the FY2016 budget amount of \$13,962,670.

Special Funds projecting an expenditure *increase* in FY2017 of \$25,000 or more include:

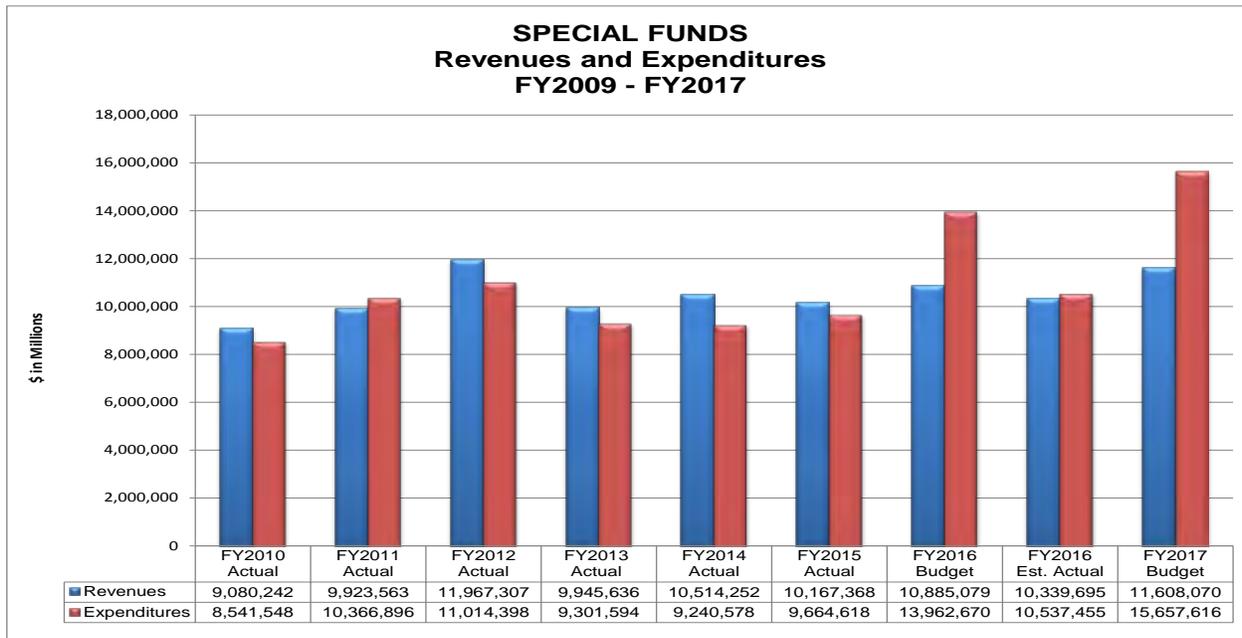
- \$590,000 County Aid to Bridges Fund
- \$373,662 Home Health Care Fund
- \$247,000 Public Health Capital Investment Fund
- \$135,000 Public Health Catastrophic Emergency Fund
- \$117,600 Public Health Fund
- \$117,200 Emergency Services Communication Fund
- \$94,152 State LTCB Matching Grant Fund
- \$90,000 Highway Capital Investment Fund
- \$86,036 Jo Daviess County Transit Fund
- \$83,107 County Highway Fund
- \$80,901 IMRF Fund
- \$53,000 Home Health Care Capital Equipment Fund
- \$49,053 Animal Control Fund
- \$35,172 Tourism Promotion Fund
- \$33,000 Circuit Clerk Automation Fund



JO DAVIESS COUNTY
 Office of the County Administrator
 330 North Bench St.
 Galena, IL 61036
 Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org

Special Funds projecting an expenditure *decrease* in FY2017 of \$25,000 or more included:

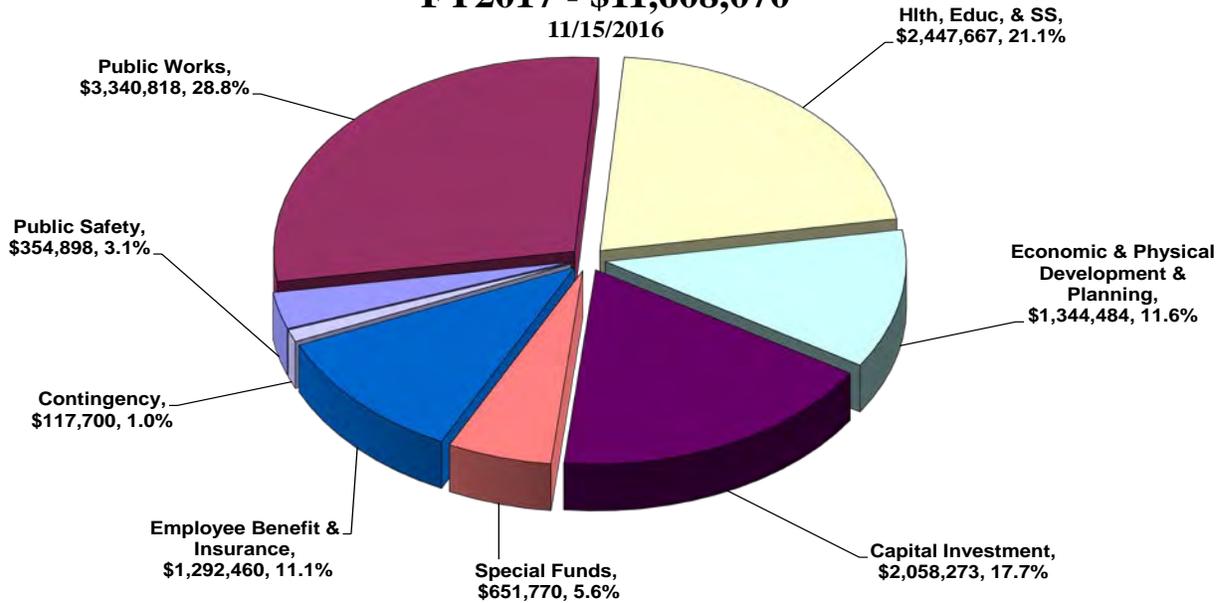
- \$113,824 ETSB/911 Fund
- \$90,143 General Capital Investment Fund
- \$89,500 GIS Capital Equipment & Investment Fund
- \$80,071 County Motor Fuel Tax Fund
- \$51,200 ETSB Capital Equipment & Investment Fund
- \$35,560 Contingency Fund



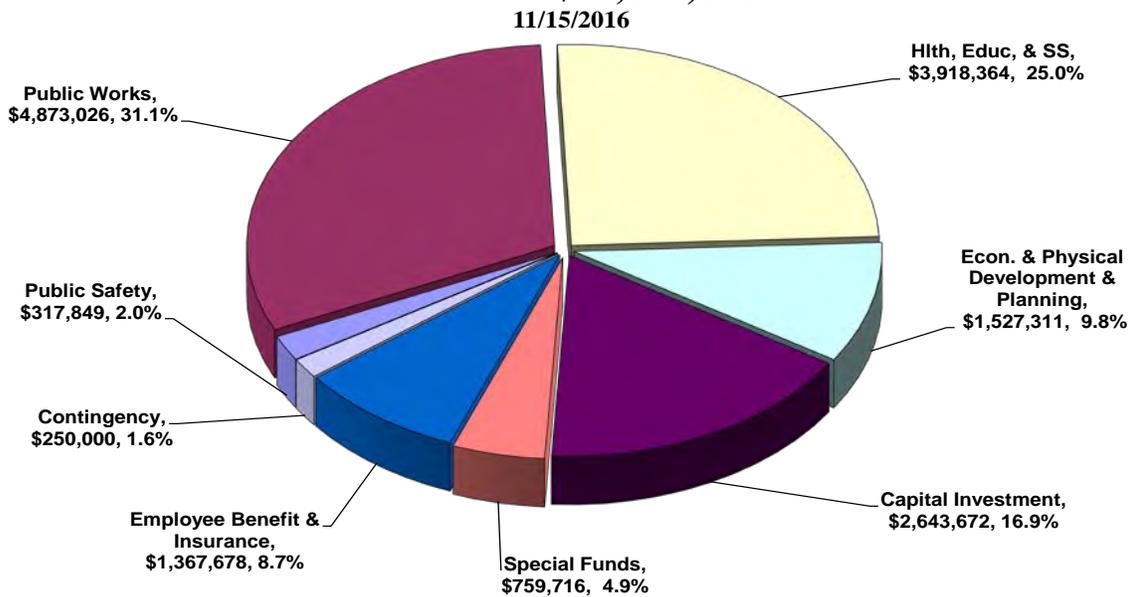


JO DAVIESS COUNTY
 Office of the County Administrator
 330 North Bench St.
 Galena, IL 61036
 Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org

Jo Daviess County
Special Fund Revenues as projected
FY2017 - \$11,608,070



Jo Daviess County
Special Fund Expenditures as projected
FY2017 - \$15,657,616





JO DAVIESS COUNTY
 Office of the County Administrator
 330 North Bench St.
 Galena, IL 61036
 Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org

SUMMARY OF ALL OPERATING FUNDS

All operating funds include eight (8) funds; the General Corporate Fund and seven (7) special revenue funds, County Highway Fund, Motor Fuel Tax Fund, Public Health Fund, Home Health Care Fund, Tourism Promotion Fund, GIS Automation Fund and the Animal Control Fund. The Animal Control Fund was added to operating funds for the first time beginning with the FY2016 budget. Previously Animal Control operational expenses were paid for from a budget in the General Fund.

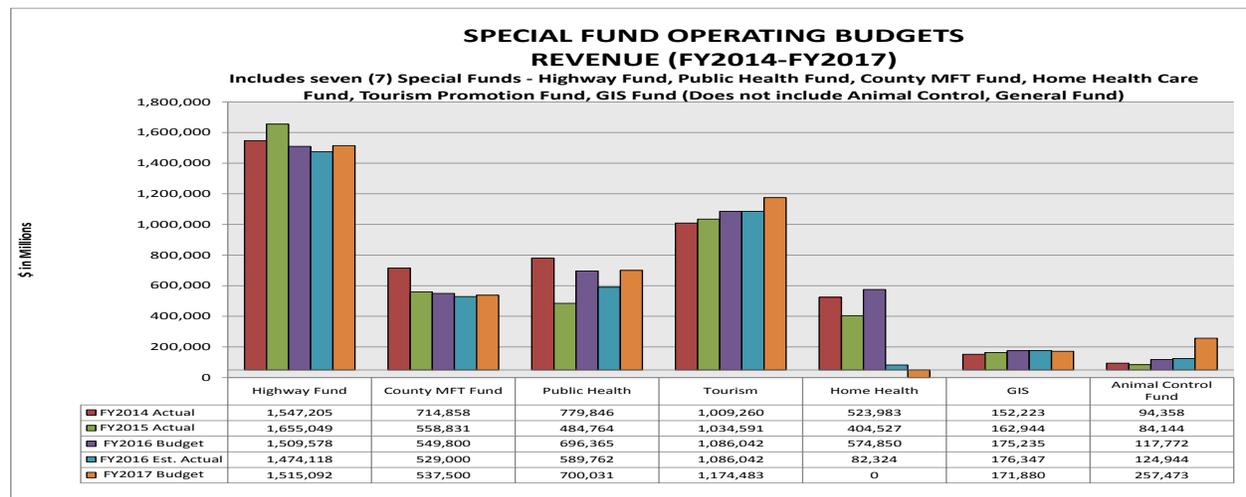
OPERATIONAL FUND REVENUE

FY2017 revenue estimates for the **eight (8)** Jo Daviess County operational funds is projected to be \$11,939,112; this is an overall decrease of **\$245,028 or 2.0%** under the FY2016 budget of \$12,184,140.

Fund	FY16 Budget	FY16 Est. Actual	FY17 Budget	Budget \$ Change	Budget % Change
General Fund	7,474,498	7,475,087	7,582,653	108,155	1.4%
Highway	1,509,578	1,474,118	1,515,092	5,514	0.4%
Motor Fuel Tax	549,800	529,000	537,500	(12,300)	-2.2%
Public Health	696,365	589,762	700,031	3,666	0.5%
Home Health	574,850	82,324	0	(574,850)	-100%
Tourism Promotion	1,086,042	1,086,042	1,174,483	88,441	8.1%
GIS Automation	175,235	176,347	171,880	(3,355)	-1.9%
Animal Control	117,772	124,944	257,473	139,701	118.6%
Total	12,184,140	11,537,624	11,939,112	(245,028)	-2.0%

Four (4) of eight (8) operational funds are projecting revenue increases - General Corporate Fund \$108,155 or 1.4%, County Highway \$5,514 or 0.4%, Public Health \$3,666 or 0.5%, and Animal Control \$139,701 or 118.6% (includes a \$150,000 interfund transfer from the PH Capital Investment Fund).

Four (4) of eight (8) operational funds are projecting revenue decreases – Motor Fuel Tax \$12,300 or 2.2%, Tourism Promotion \$88,441 or 8.1%, and GIS Automation \$3,355 or 1.9%, and Home Health Care \$574,850 or 100% (on March 2, 2016 the Jo Daviess County Board of Health adopted a resolution to dissolve the Home Health Care Program, as a result there will be no revenue for this fund in FY2017).





JO DAVIESS COUNTY
 Office of the County Administrator
 330 North Bench St.
 Galena, IL 61036
 Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org

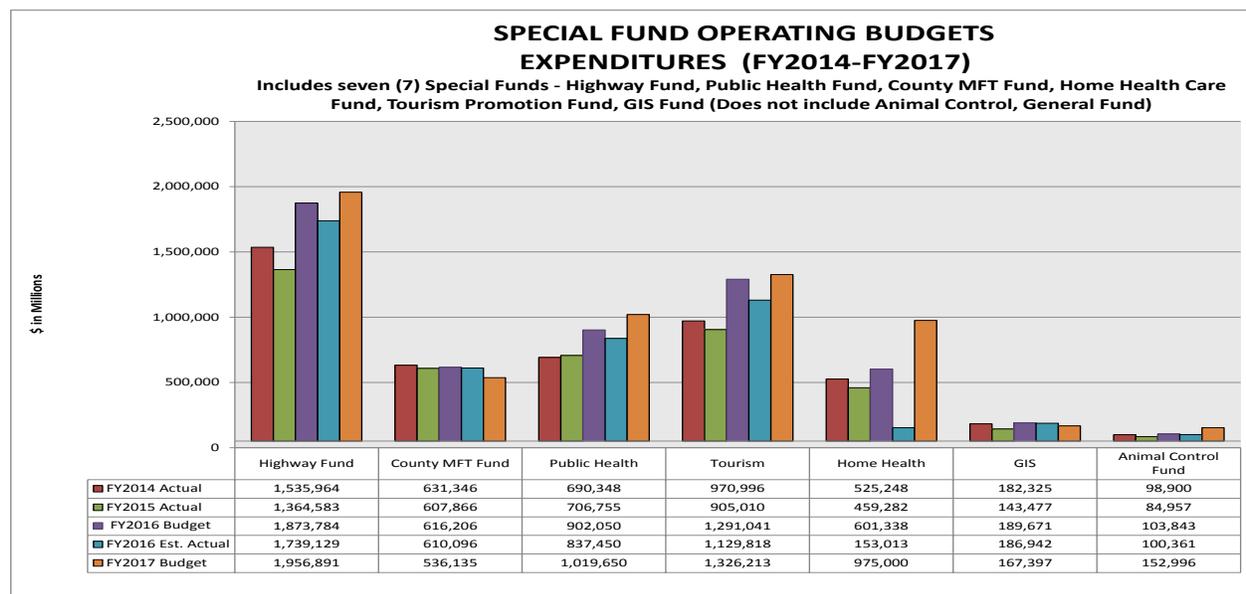
OPERATIONAL FUNDS EXPENDITURES

FY2017 expense estimates for the **eight (8)** Jo Daviess County operational funds are projected to be \$13,954,618; this is an overall increase of **\$565,948 or 4.2%** over the FY2016 budget amount of \$13,386,670 (see table below).

OPERATIONAL FUNDS - EXPENDITURES					
Fund	FY16 Budget	FY16 Est. Actual	FY17 Budget	Budget \$ Change	Budget % Change
General Fund	7,810,737	7,810,599	7,820,336	9,599	0.1%
Highway	1,873,784	1,739,129	1,956,891	83,107	4.4%
Motor Fuel Tax	616,206	610,096	536,135	(80,071)	-13.0%
Public Health	902,050	837,450	1,019,650	117,600	13.0%
Home Health	601,338	153,013	975,000	373,662	62.1%
Tourism Promotion	1,291,041	1,129,818	1,326,213	35,172	2.7%
GIS Automation	189,671	186,942	167,397	(22,274)	-11.7%
Animal Control	103,843	100,361	152,996	49,153	47.3%
Total	13,388,670	12,567,408	13,954,618	565,948	4.2%

Six (6) of eight (8) operational fund budgets are projecting an expenditure increase for FY2017: Public Health \$117,600 or 13.0%, County Highway \$83,107 or 4.4%, Animal Control \$49,153 or 47.3%, Tourism Promotion \$35,172 or 2.7%, General Corporate Fund \$9,599 or 0.1%, and Home Health Care \$373,662 or 62.1% (in October of 2016 the Jo Daviess County Board and the Jo Daviess County Board of Health jointly adopted a resolution to dissolve and rescind the Home Health Care Fund (026) and to release and transfer all assets to the Public Health Capital Investment Fund (055) in FY2017, no later than December 31, 2016).

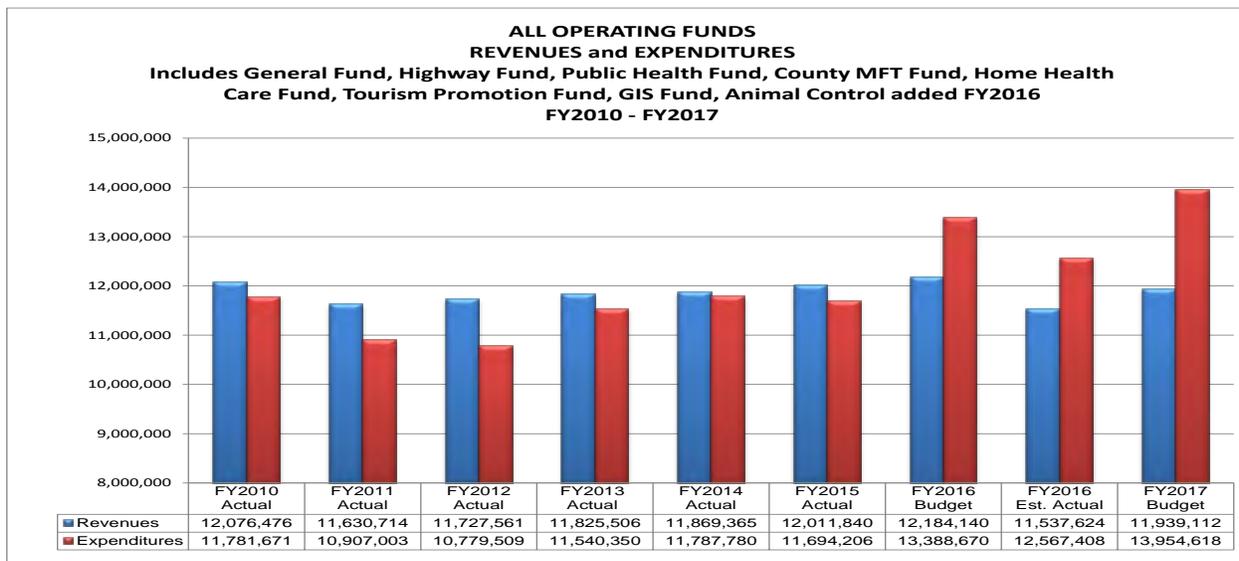
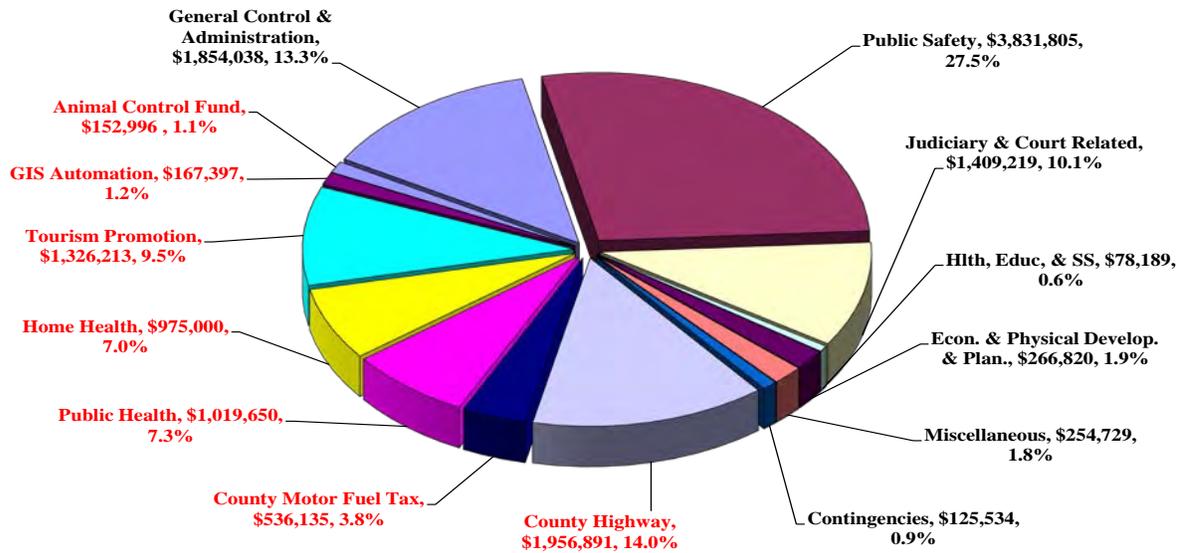
Two (2) of eight (8) operational fund budgets are projecting an expenditure decrease in FY2017: County Motor Fuel Tax \$80,071 or 13.0% and GIS Automation \$22,274 or 11.7%.





JO DAVIESS COUNTY
 Office of the County Administrator
 330 North Bench St.
 Galena, IL 61036
 Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org

Jo Daviess County
FY2017 BUDGET - All Operating Fund Expenditures - \$13,954,618
 (Includes GF and **operational special funds including Animal Control fund**)



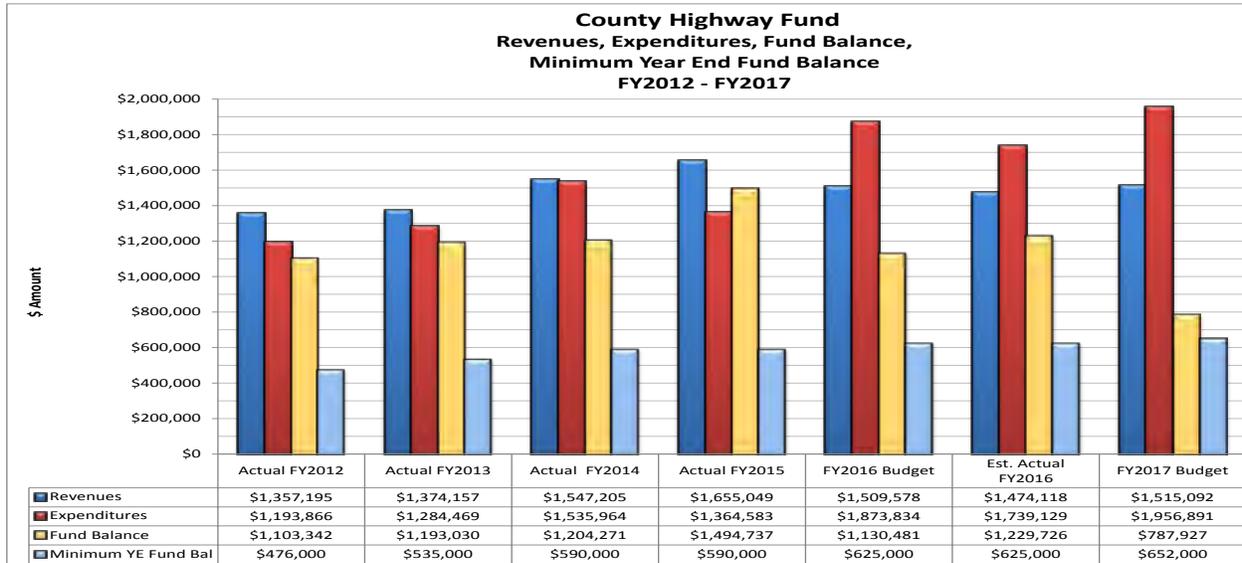
Consideration of Minimum Fiscal Year-end Fund Balance Policies. The General Corporate Fund and several Special Fund budgets are dependent on the property tax levy as a major source of revenue and each has an established minimum fiscal year-end fund balance policy. The purpose of the minimum fiscal year-end fund balance policies is to ensure that the fund retains sufficient revenues to provide for revenue and cash flow timing needs, to ensure against revenue short falls and fluctuations in revenue receipts, to provide funding for unforeseen emergencies, and per GASB 54 account for specific purpose fund balance classified into one of the following categories: nonspendable, restricted, committed, or assigned.



JO DAVIESS COUNTY
 Office of the County Administrator
 330 North Bench St.
 Galena, IL 61036
 Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org

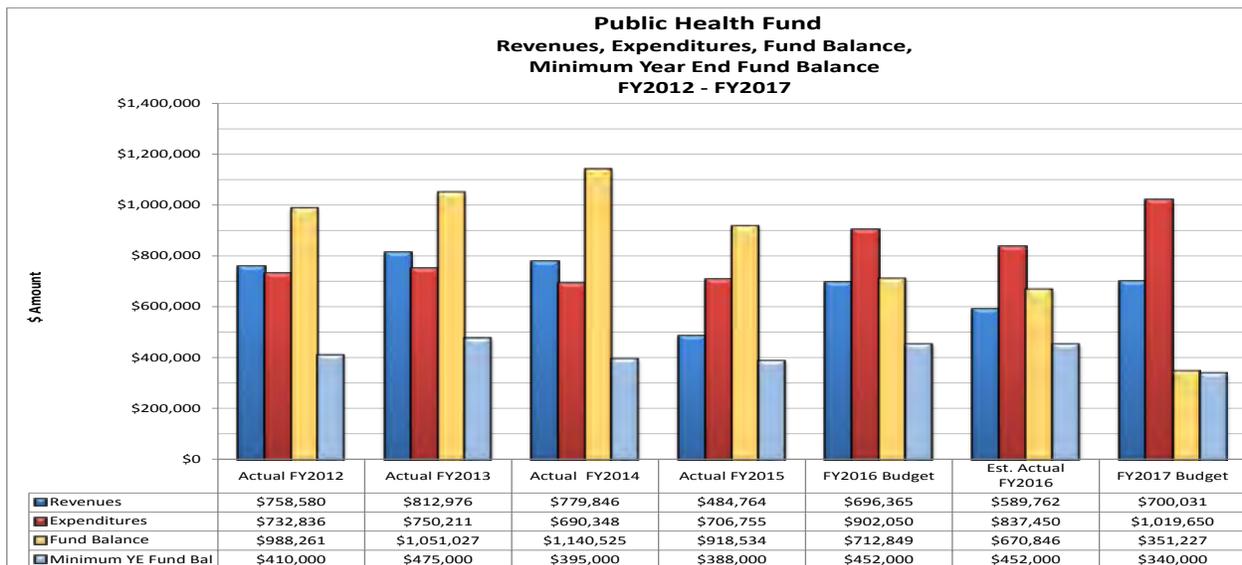
Highway Fund

The estimated 11/30/2017 fund balance for the Highway Fund is \$787,927 and exceeds by \$135,927 or 20.8% of the **minimum fiscal year-end fund balance policy requirement of \$652,000 or 4 months of operating expense**. Estimated FY2017 property tax revenue of \$1,515,092 represents 70.7% of total revenue for this fund.



Public Health Fund

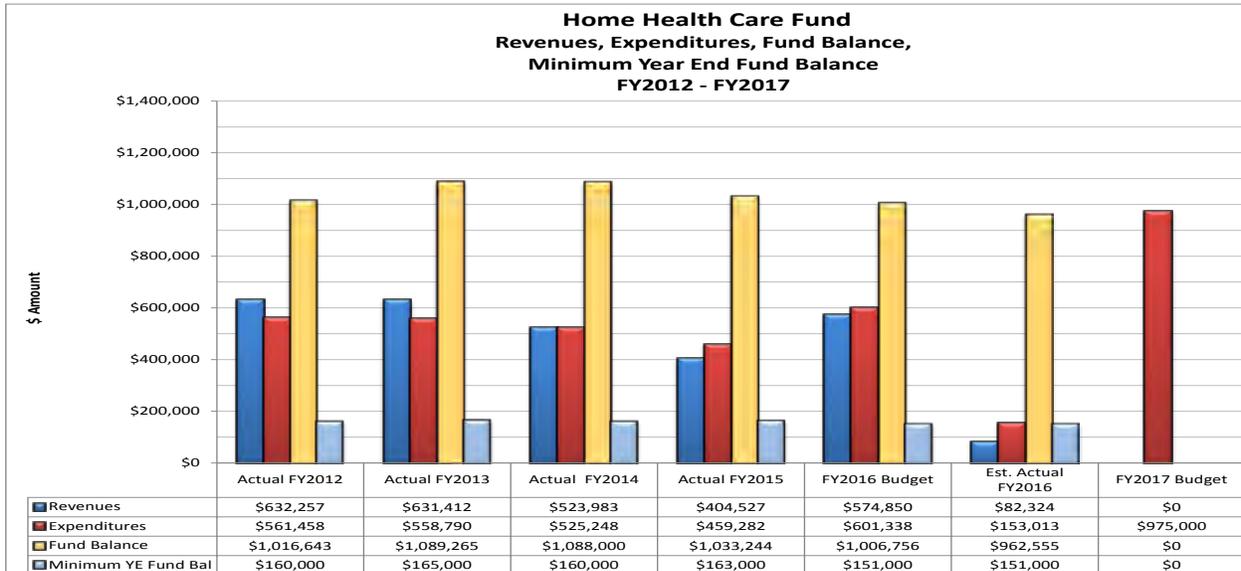
The estimated 11/30/2017 fund balance for the Public Health Fund is \$351,227 and exceeds by \$11,227 or 3.3% **the minimum fiscal year-end fund balance policy requirement of \$340,000 or 3 months of operating expense**. Estimated FY2017 property tax revenue of \$323,258 represents 46.2% of total revenue for this fund.





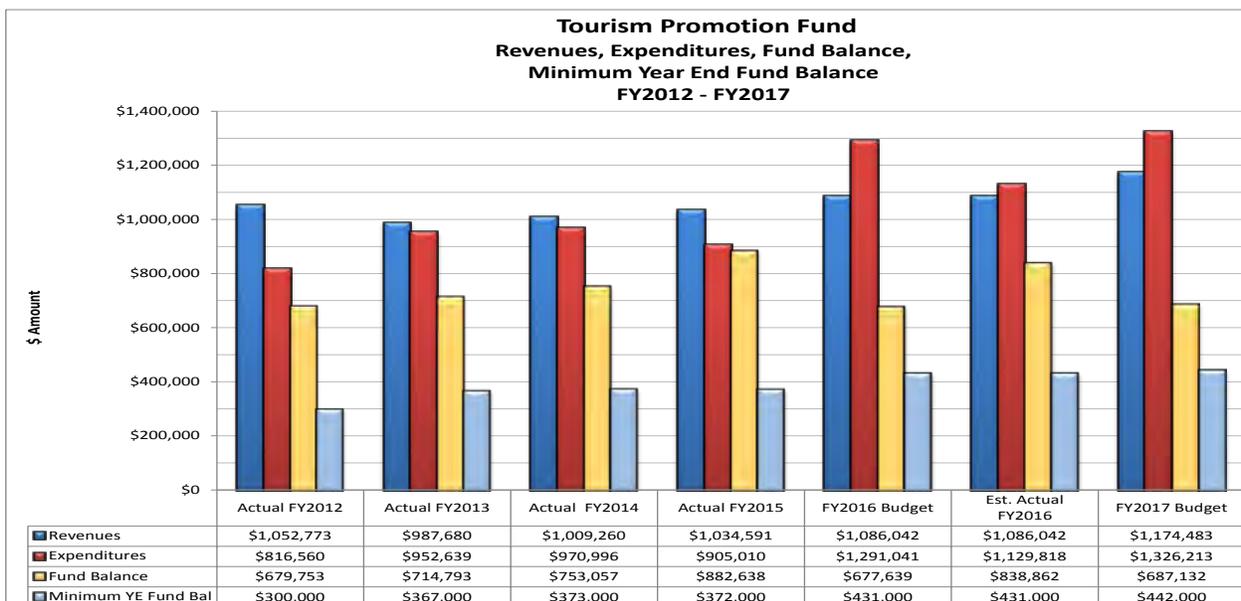
Home Health Care Fund

The estimated 11/30/2017 fund balance for the Home Health Care Fund is \$0. In October of 2016 the Jo Daviess County Board and the Jo Daviess County Board of Health jointly adopted a resolution to dissolve and rescind the Home Health Care Fund (026) and to release and transfer all assets to the Public Health Capital Investment Fund (055) in FY2017, no later than December 31, 2016.



Tourism Promotion Fund

The estimated 11/30/2017 fund balance for the Tourism Promotion Fund is \$687,132 and exceeds by \$245,132 or 55.6% the minimum fiscal year-end fund balance policy requirement of \$442,000 or 4 months of operating expense.

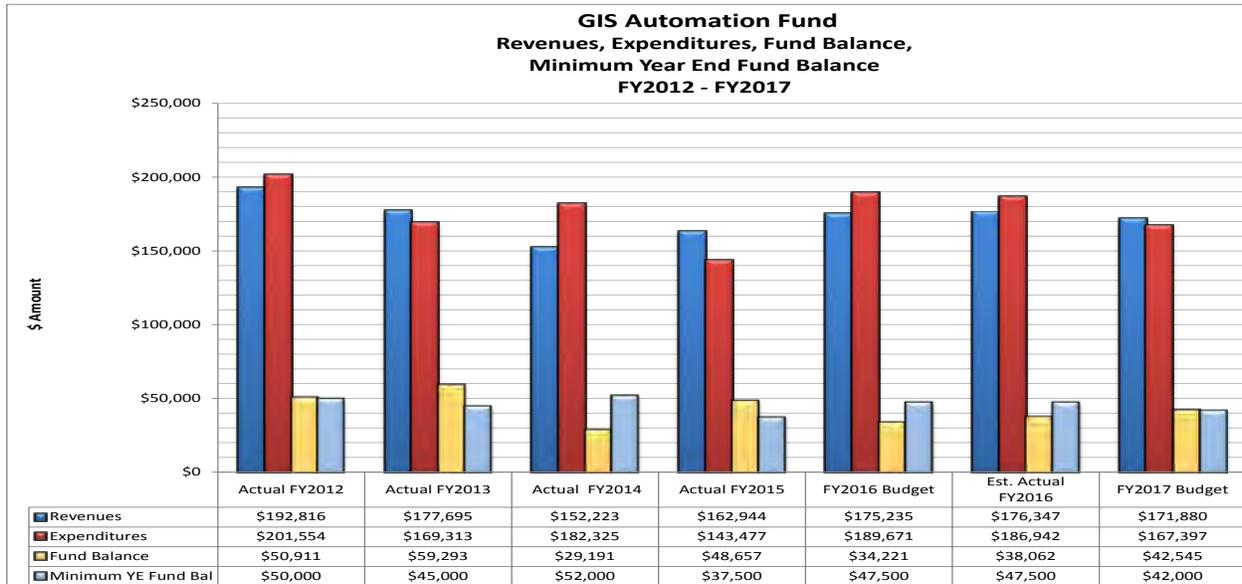




JO DAVIESS COUNTY
 Office of the County Administrator
 330 North Bench St.
 Galena, IL 61036
 Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org

GIS Automation Fund

The estimated 11/30/2017 fund balance for the GIS Automation Fund is \$42,545 and exceeds by \$545 or 1.3% the minimum fiscal year-end fund balance policy requirement of \$42,000 or 3 months of operating expense.





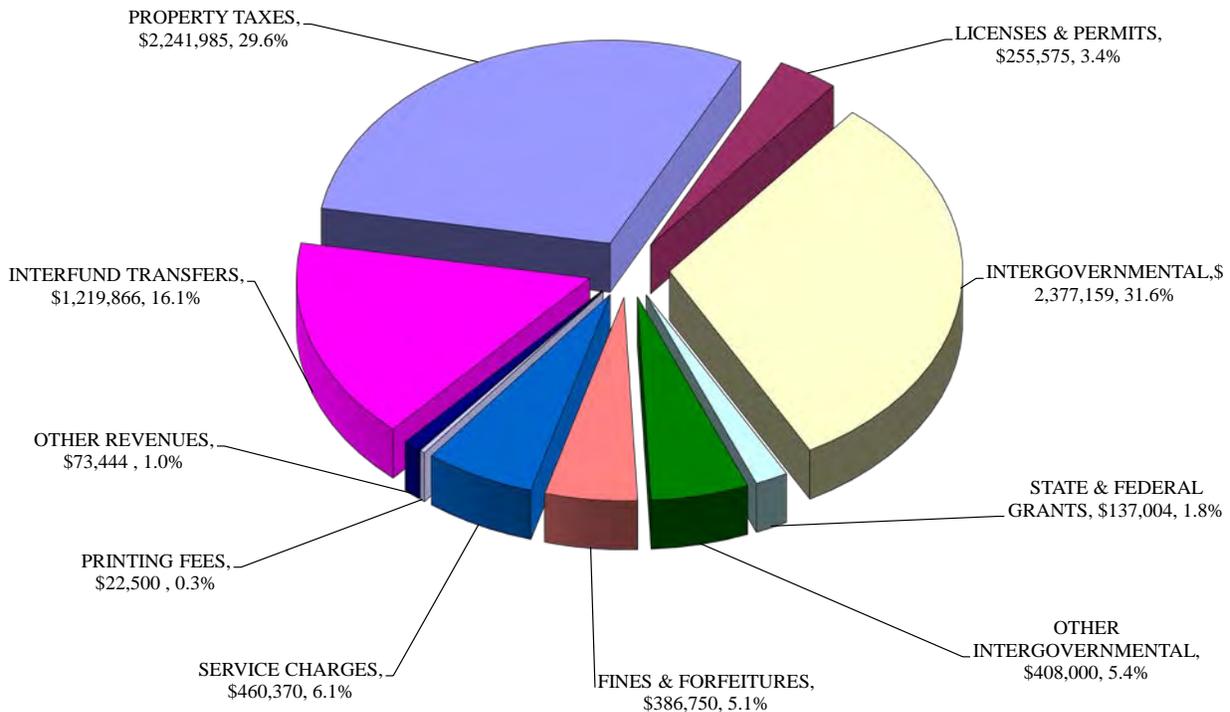
Summary of FY2017 General Corporate Fund Revenue Estimates

FY2017 General Fund (GF) revenue is projected to be \$7,582,653; this is an increase of \$108,155 or 1.4% more than the FY2016 revenue budget amount of \$7,474,498. Total **GF available revenue** (total revenue less estimated federal/state grants and state revenue stamps) is estimated to increase \$76,416 or 1.1%. Total **GF core revenue** (total revenue less estimated federal/state grants, state revenue stamps and inter-fund transfers) is estimated to increase \$57,201 or 0.9%.

GF Revenue	FY2015 Actual	FY16 Budget	FY16 Est. Actual	FY17 Budget	Budget \$ Change	% Change
Total Revenue	\$7,626,989	\$7,474,498	\$7,475,087	\$7,582,653	\$108,155	1.4%
Total Available Rev.	\$7,406,891	\$7,250,148	\$7,230,776	\$7,326,564	\$76,416	1.1%
Total Core Revenue	\$6,169,650	\$6,049,497	\$6,033,434	\$6,106,698	\$57,201	0.9%

General Fund revenue consists of eleven (11) revenue categories and a total of one hundred three (103) individual revenue line items. Twenty-six (26) revenue line items indicate an increase, sixteen (16) indicate a decrease, and sixty-one (61) indicate no change from prior year budget estimates.

Estimated FY2017 General Fund Revenue \$7,582,653 11/15/2016





JO DAVIESS COUNTY
 Office of the County Administrator
 330 North Bench St.
 Galena, IL 61036
 Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org

The chart below compares FY2017 General Fund revenue estimates with FY2016 General Fund revenue budget estimates and FY2015 actual amounts.

GF Revenue by Category	FY2015 Actual	FY2016 Budget	FY2017 Budget	Budget \$ Change	% Change
Property Taxes	2,161,433	2,160,792	2,241,985	81,193	3.8%
Licenses & Permits	312,751	254,170	255,575	1,405	0.6%
Intergovernmental	2,482,973	2,464,583	2,377,159	(87,424)	-3.5%
State Grants	0	0	0	0	0.0%
Federal Grants	101,013	118,350	137,004	18,654	15.8%
Other Intergovernmental	370,982	391,810	408,000	16,190	4.1%
Fines & Forfeitures	391,096	360,950	386,750	25,800	7.1%
Service Charges	451,548	423,143	460,370	37,227	8.8%
Printing Fees	30,630	24,500	22,500	(2,000)	-8.2%
Other Revenues	87,311	75,549	73,444	(2,105)	-2.8%
Interfund Transfers	1,237,242	1,200,651	1,219,866	19,215	2.9%
TOTAL GF REVENUE	\$7,626,989	\$7,474,498	\$7,582,653	\$108,155	1.4%
TOTAL GF CORE REVENUE (Total less Grants State Rev Stamp & IFT's)	\$6,169,650	\$6,049,497	\$6,106,698	\$57,201	0.9%

Revenue Increases – FY2017 revenue increases are anticipated to occur (compared to FY2016 budget) in seven categories: Property Taxes \$81,193, Service Charges \$37,227, Fines & Forfeitures \$25,800, Interfund Transfers \$19,215, Federal Grants \$18,654, Other Intergovernmental \$16,190, and Licenses & Permits \$1,405. Significant line item revenue *increases* (\$10,000 or more) are projected for:

- \$81,193 Property Tax
- \$41,600 Transfer in from Capital Eq. Replacement Fund (balance from NG911 project)
- \$35,964 Transfer in from IMRF Fund
- \$30,761 Local Use Tax
- \$30,000 Court Costs, Fines & Fees
- \$18,679 Holiday Patrol Grant
- \$13,085 State Portion Revenue Stamps
- \$10,406 Salary Reimbursements
- \$10,362 Transfer in from Social Security Fund
- \$10,000 Housing of Prisoners

Revenue Decreases – FY2017 revenue decreases are anticipated to occur (compared to FY2016 budget) in three categories: Intergovernmental (\$87,424), Other Revenues (\$2,105), and Printing Fees (\$2,000). Significant line item revenue *decreases* (\$10,000 or more) are projected for:

- \$68,786 State Income Tax
- \$53,275 Transfer in from Tourism Promotion Fund for Administrative Service (reduced to \$15,000 in anticipation of DMO decision)
- \$41,787 Corporate Personal Property Replacement Tax
- \$21,837 Election Reimbursement
- \$20,375 County (1%) Sales Tax



JO DAVIESS COUNTY
Office of the County Administrator
330 North Bench St.
Galena, IL 61036
Tele: 815-777-6557 Fax: 815-777-2285
E-mail: countyadministrator@jodaviess.org

- \$12,000 Transfer in from Highway Fund for Audit Fees (will be paid directly to vendor)

FY2016 Estimated Actual Revenue and Expenditures

FY2016 estimated actual revenue is projected to be \$7,475,087; this amount **represents an increase of \$589 or 0.001% more** than the budget amount of \$7,474,498.

Revenue categories anticipated to exceed budget in FY2016 include:

- \$38,627 Service Charges
- \$26,100 Fines & Forfeitures
- \$9,202 Other Intergovernmental
- \$7,105 Licenses & Permits
- \$6,876 Federal Grants
- \$1,100 Other Revenues
- \$164 Printing Fees

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

- \$30,000 Court Costs, Fines & Fees
- \$28,034 Local Use Tax
- \$18,548 Salary Reimbursement
- \$13,085 State Portion Revenue Stamps
- \$10,000 Housing of Prisoners
- \$8,358 Transfer in from Transit Fund for Admin Services
- \$7,477 Holiday Patrol Grant
- \$6,645 Code Red Program
- \$6,542 County Portion Revenue Stamps
- \$6,382 County Supplemental Sales Tax (0.25%)
- \$5,000 Court Security Fees
- \$5,000 Building Permits

Revenue shortfalls are expected to occur in the following categories:

- \$83,995 Intergovernmental
- \$3,309 Interfund Transfers
- \$1,291 Property Taxes

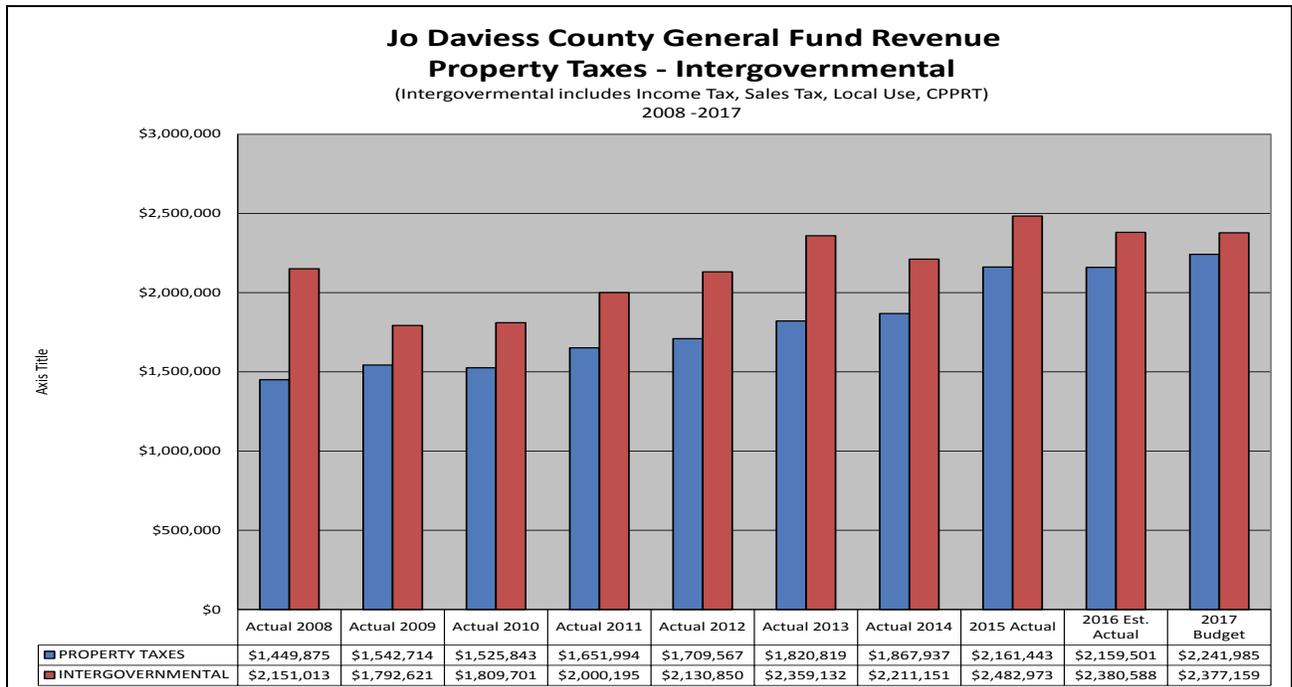
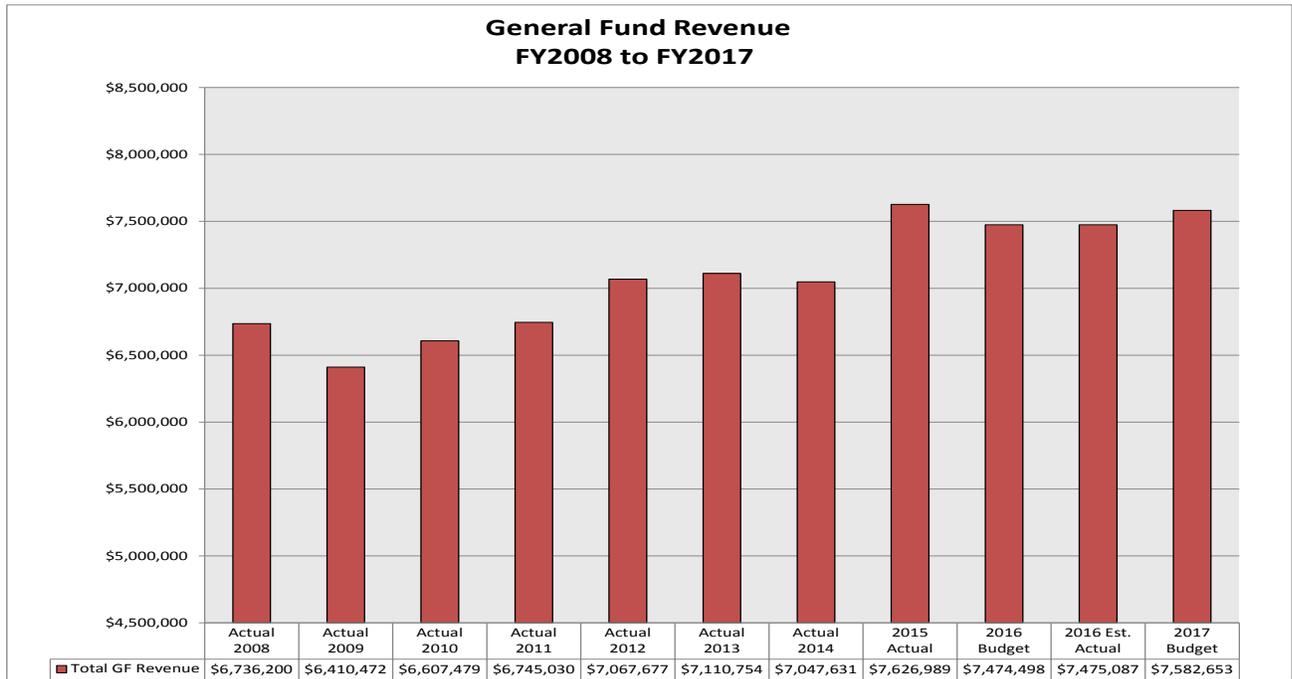
Significant line item revenue **decreases** (\$5,000 or more) are projected for:

- \$68,786 State Income Tax
- \$29,250 Corporate Personal Property Replacement Tax
- \$20,375 County (1%) Sales Tax
- \$16,662 Election Reimbursement
- \$6,320 Transfer in from Social Security Fund
- \$5,000 JDC Workshop audit fees (now paid from Transit Fund)
- \$5,000 Criminal Fines



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

Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org





JO DAVIESS COUNTY

Office of the County Administrator

330 North Bench St.

Galena, IL 61036

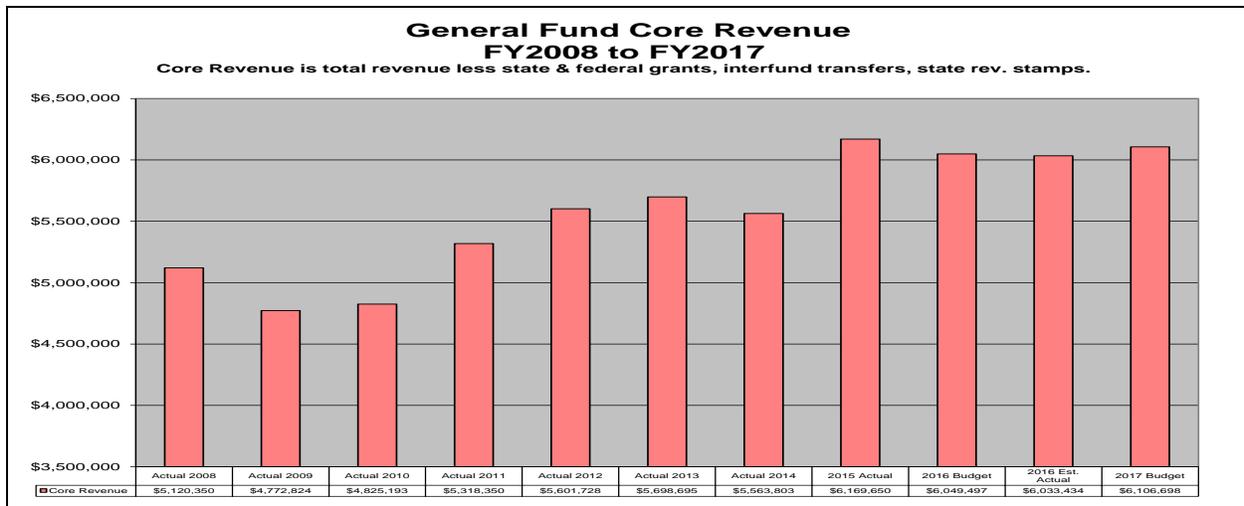
Tele: 815-777-6557 Fax: 815-777-2285

E-mail: countyadministrator@jodaviess.org

FY2017 General Fund Core Revenue

Core Revenue is total revenue less state & federal grants, state revenue stamps and interfund transfers. Core revenue provides a majority of the revenue needed to maintain levels of service currently offered by General Fund departments. In previous years there has been concern over the lack of growth in General Fund revenue especially from core revenue sources.

General Fund core revenue for FY2017 is estimated to be \$6,106,698; this amount is \$57,201 or 0.9% more than the FY2016 budget amount of \$6,049,497. This increase is primarily due to anticipated increases in three revenue categories: Property Tax (\$81,193), Service Charges (\$37,227) and Fines & Forfeitures (\$25,800). The most significant decrease is anticipated to occur in the category of Intergovernmental: specifically, State Income Tax (\$68,786), Corporate Personal Property Tax (\$41,787) and County (1%) Sales Tax (\$20,375).



The chart below compares FY2008 actual revenue; FY2016 estimated actual revenue and FY2017 estimated 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.

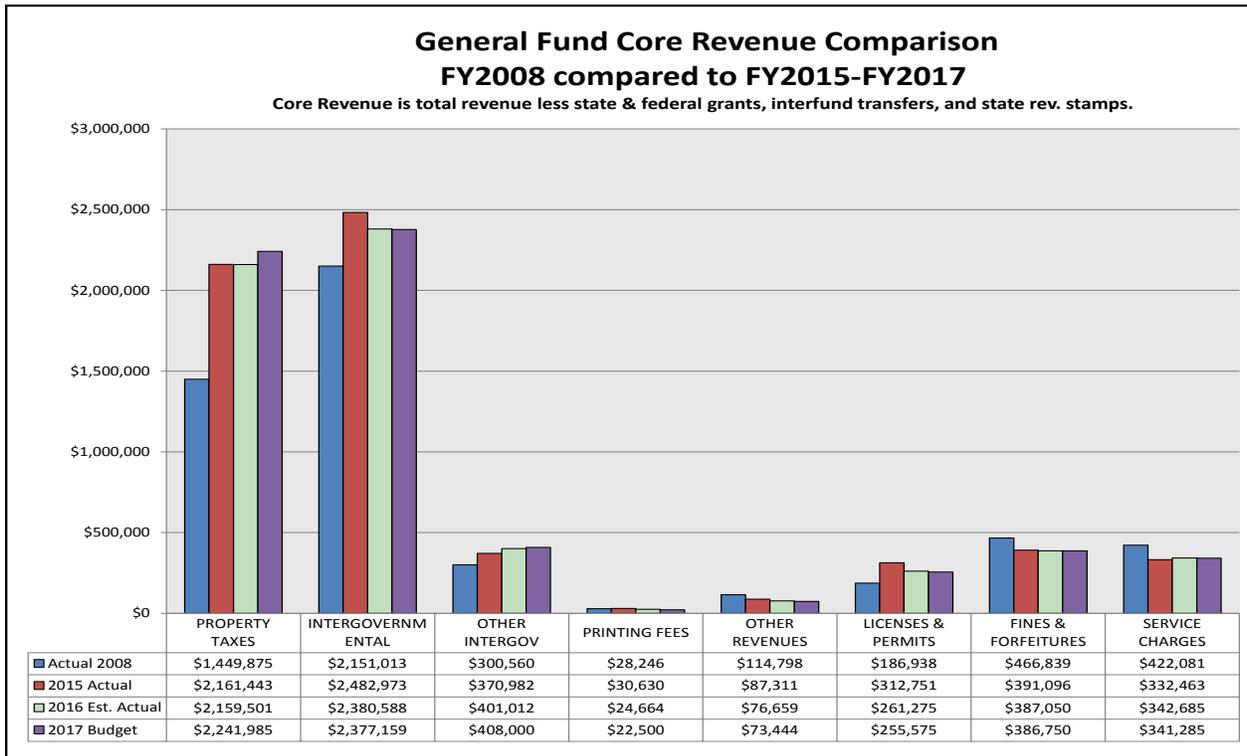
General Fund Revenue Category	Actual Revenue FY2008	Estimated Actual Rev FY2016	Projected Revenue FY2017	\$ Change FY2008 to FY2017	% Change
Property Taxes	1,449,875	2,159,501	2,241,985	792,110	54.6%
Licenses & Permits	186,938	261,275	255,575	68,638	36.7%
Intergovernmental	2,151,013	2,380,588	2,377,159	226,146	10.5%
State Grants	280,091	0	0	(280,091)	-100%
Federal Grants	340,386	125,226	137,004	(203,382)	-59.8%
Other Intergovernmental	300,560	401,012	408,000	107,440	35.8%
Fines & Forfeitures	466,839	387,050	386,750	(80,089)	-17.2%
Service Charges	422,081	461,770	460,370	38,289	9.1%
Printing Fees	28,246	24,664	22,500	(5,746)	-20.3%
Other Revenues	114,798	76,659	73,444	(41,354)	-36.0%
Interfund Transfers	995,373	1,197,342	1,219,866	224,493	22.6%
TOTAL GF REVENUE	\$6,736,199	\$7,475,087	\$7,582,653	\$846,454	12.6%
TOTAL CORE REVENUE	\$5,120,349	\$6,033,434	\$6,106,698	\$986,349	19.3%



JO DAVIESS COUNTY
Office of the County Administrator
 330 North Bench St.
 Galena, IL 61036
 Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org

Since FY2008 core revenue has increased \$986,349 or 19.3% from \$5,120,349 in FY2008 to an estimated \$6,106,698 in FY2017. The table below compares top core revenue line item increases and decreases between actual FY2008 revenue and FY2017 estimated revenue.

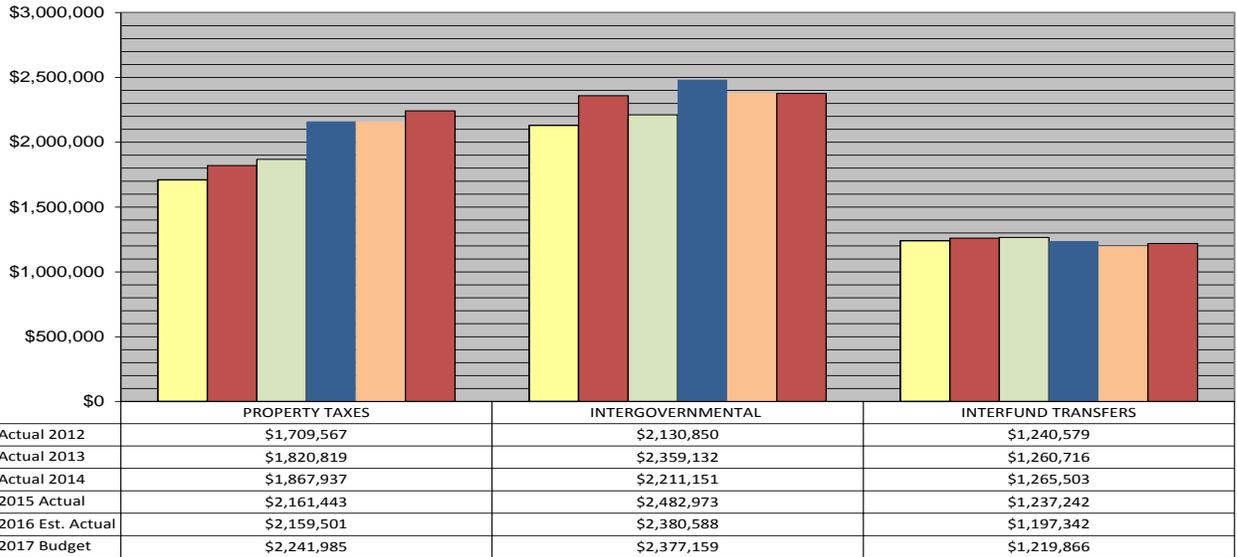
GENERAL FUND CORE REVENUE							
ACTUAL FY2008 Revenue COMPARED FY2017 Revenue Estimate							
Increase of \$10,000 or more				Decrease of \$10,000 or more			
Line Item	FY2008	Budget FY2017	Increase	Line Item	FY2008	Budget FY2017	Decrease
Property Tax	\$1,449,875	\$2,241,985	\$792,110	Court Costs/Fines/Fees	\$348,467	\$260,000	(\$88,467)
State Income Tax	\$1,018,490	\$1,141,615	\$123,125	Corporate P. Prop. Tax	\$194,387	\$125,200	(\$69,187)
Salary Reimbursements	\$236,278	\$359,373	\$123,095	County Rev. Stamps	\$106,988	\$59,542	(\$47,446)
Local Use Tax	\$158,728	\$275,516	\$116,788	Interest – CD/Savings	\$55,579	\$15,500	(\$40,079)
Guest Acc. Fees	\$66,555	\$158,000	\$91,445	Criminal Fines	\$58,238	\$30,000	(\$28,238)
Sales Tax CST (0.25%)	\$589,103	\$650,960	\$61,857	Building Permits	\$72,893	\$45,000	(\$27,893)
Penalties Tax Collection	\$52,285	\$90,000	\$37,715				
Total	\$3,756,905	\$4,917,449	\$1,346,135	Total	\$836,552	\$535,242	\$301,310



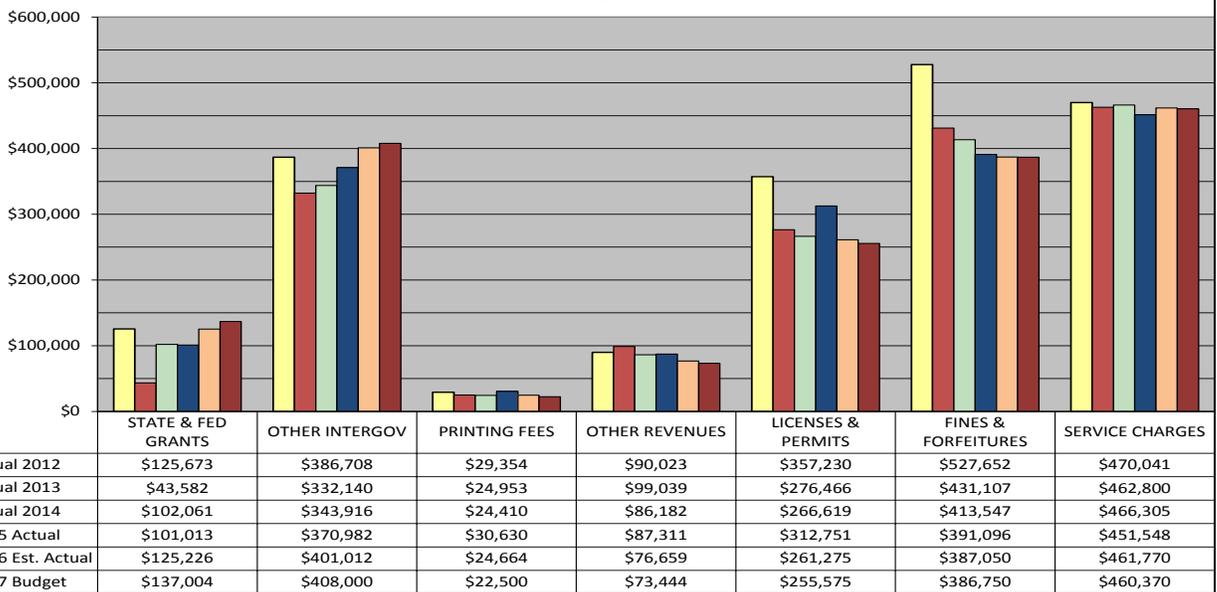


JO DAVIESS COUNTY
 Office of the County Administrator
 330 North Bench St.
 Galena, IL 61036
 Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org

**Jo Daviess County
 General Fund Revenue by Category
 FY2012 to FY2017**



**Jo Daviess County
 General Fund Revenue by Category
 FY2012 to FY2017**





JO DAVIESS COUNTY
 Office of the County Administrator
 330 North Bench St.
 Galena, IL 61036
 Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org

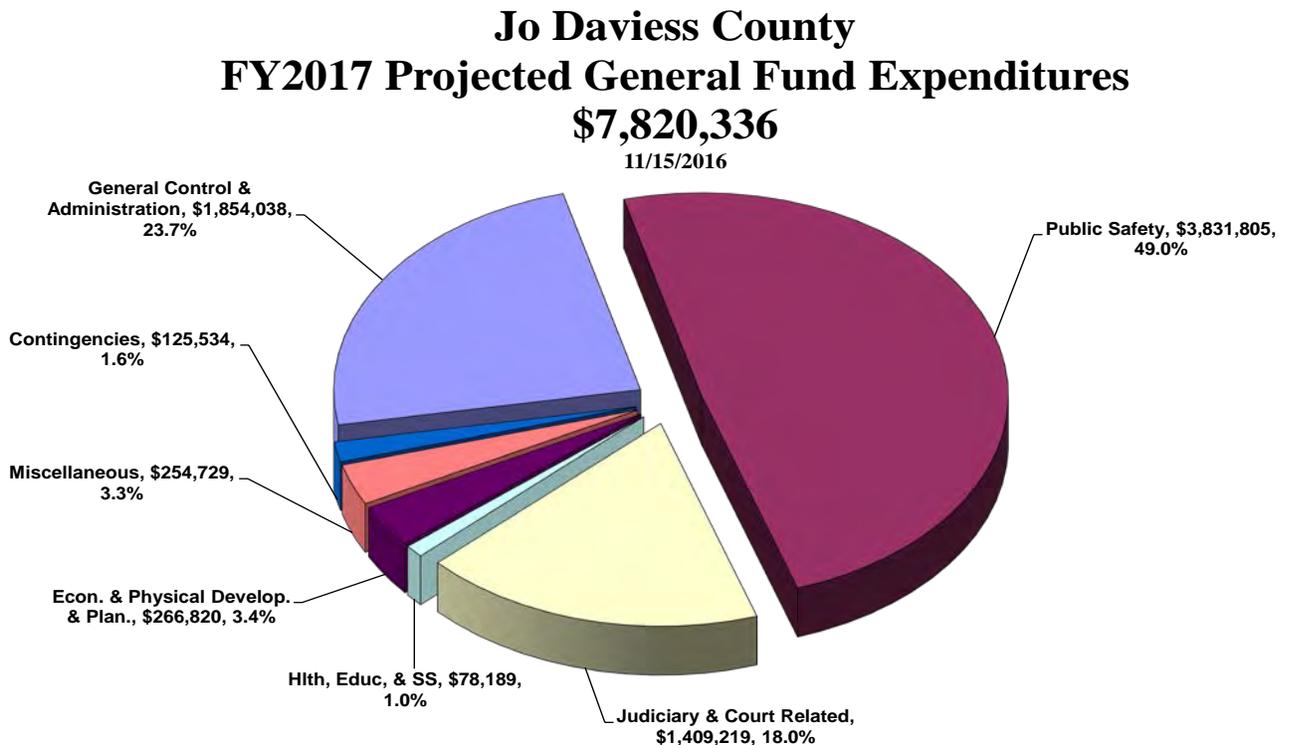
Summary of FY2017 General Fund Expense Estimates

Total GF target expense estimates are projected at \$7,820,336; this is **an increase of \$9,599 or 0.1%** more than the final approved FY2016 General Fund expense budget amount of \$7,810,737 and an increase of \$38,616 or 0.5% more than the final approved FY2015 General Fund expense budget amount of \$7,781,720.

If we factor out the Social & Environmental Services budget (\$33,303) and interfund transfers (\$125,534) from contingency line items (\$117,200 for installment agreement plus \$8,334 to Emergency Communications Fund) the FY2017 GF target expense estimate is projected at \$7,661,499; this is **an increase of \$251,203 or 3.4%** over the comparable FY2016 GF expense budget amount of \$7,410,296.

General Fund	FY2015 Budget	FY2016 Budget	FY2017 Budget	\$ Change FY16-FY17	% Change FY16-FY17
Target Expenses	\$7,781,720	\$7,810,737	\$7,820,336	\$9,599	0.1%
Target less S/ E & Contingency	\$7,246,844	\$7,410,296	\$7,661,499	\$251,203	3.4%

The three largest projected FY2016 General Fund expense categories are: Public Safety \$3,831,805 (49.0%), General Control & Administration \$1,854,038 (23.7%) and Judiciary & Court Related \$1,409,219 (18.0%).



Four (4) General Fund expense categories are projected to increase in FY2017 and three (3) categories are projected to decrease. The amount of increase or decrease is dependent on how target guidelines affected individual budgets within a category. Categories projecting an increase include: Public Safety \$171,342 or



JO DAVIESS COUNTY

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

Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org

4.7%, General Control & Administration \$61,391 or 3.4%, Miscellaneous \$22,440 or 9.7% and Economic and Physical Development & Planning \$9,076 or 3.5%. Categories projecting a decrease include: Judiciary & Court Related \$12,550 or 0.9%, Health, Education, & Social Services \$498 or 0.6%, and Contingencies \$241,604 or 65.8%.

GF Expenditures by Budget Category	Budget FY2015	Budget FY2016	Budget FY2017	\$ Change FY16-FY17	Percent Change
General Control & Administration	1,712,109	1,792,647	1,854,038	61,391	3.4%
Miscellaneous	253,039	232,289	254,729	22,440	9.7%
Public Safety	3,501,547	3,660,463	3,831,805	171,342	4.7%
Judiciary & Court Related	1,401,719	1,424,970	1,409,219	(12,550)	-0.9%
Health, Education & Social Services	170,080	78,687	78,189	(498)	-0.6%
Econ. & Physical Dev. & Planning	241,652	253,619	265,253	9,076	3.5%
Contingencies	501,574	367,138	125,534	(241,604)	-65.8%
TOTAL EXPENDITURES	\$7,781,721	\$7,810,599	\$7,820,334	9,597	0.1%

Summary of FY2017 General Fund Target Adjustments

The following is a summary of the General Fund target increases/decreases that have occurred so far in the FY2017 budget process.

- ✓ \$56,724 decrease – five (5) initial target amounts decreased a total of \$56,724 from the final FY2016 target amounts for *non-recurring* mandatory/necessary operational expenses.
 - a) \$5,200 Miscellaneous target mandatory GASB 54 study required every two years.
 - b) \$26,324 Sheriff’s target Holiday Patrol grant.
 - c) \$4,500 Emergency Management target Commodity Flow Study/HEMP Grant.
 - d) \$8,300 Miscellaneous target CIVIC ACA software, training & maintenance (\$2,000) and carryover of miExcel software, training & maintenance (\$6,300).
 - e) \$12,400 Miscellaneous target CIVIC miPO Workflow software and training.
- ✓ \$14,641 decrease – Economic Development target decreased \$14,641 for Administrative Assistance for TCEDA. This expense was considered a *non-recurring* expense in the FY2016 General Fund budget.
- ✓ \$45,000 decrease – decrease for annual payment towards Spillman RMS/CAD/JMS software project, FY2016 budget was final year of three (3) year recurring expense.
- ✓ \$125,000 decrease – interfund transfer to the General Capital Investment Fund (042) for improvements to the Courthouse HVAC System
- ✓ \$57,000 decrease - interfund transfer to the General Capital Investment Fund (042) to update flooring and showers in Public Safety Building/Jail.
- ✓ \$14,604 decrease – interfund transfer to the Contingency Fund (016).
- ✓ \$49,881 decrease - Election budget. The elections budget increases one year and decreases the next based on the number of elections; FY13-\$49,863 decrease, FY14-\$54,863 increase, FY15-decrease \$49,881, FY2016-increase \$49,881.



JO DAVIESS COUNTY

Office of the County Administrator

330 North Bench St.

Galena, IL 61036

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

E-mail: countyadministrator@jodaviess.org

- ✓ \$117,200 – Interfund Transfer to Emergency Services Communication Fund– for debt service payment to Public Safety Radio Communications Project. This amount was included in the initial FY2017 GF target amount – reapproved as (RECURRING).
- ✓ \$14,928 increase – 7/28/2016 Economic Development/Planning initial target set at \$14,928 for Administrative Assistance for TCEDA (approved as RECURRING)
- ✓ \$52,200 increase – 7/28/2016 Sheriff’s target increased for approved Holiday Patrol grant (NON-RECURRING)
- ✓ \$4,475 increase – 7/28/2016 Emergency Management target increased for Commodity Flow Study Phase II/HEMP grant (NON-RECURRING)
- ✓ \$15,000 increase – 7/28/2016 Emergency Management target increased for CodeRed Program, expenses transferred from Communications budget to EMA budget (RECURRING)
- ✓ \$15,000 decrease – 7/28/2016 Communications target decreased for CodeRed Program, expenses transferred from Communications budget to EMA budget (RECURRING)
- ✓ \$1,733 increase – 7/28/2016 Communications target increased for mandatory increase in Comelec Services maintenance agreement for radio communication system (RECURRING)
- ✓ \$2,510 increase– 7/28/2016 Probation target increased for additional salaries/benefits associated with hiring a new probation officer (RECURRING)
- ✓ \$5,000 increase– 7/28/2016 Probation target increased for detention services (RECURRING)
- ✓ \$699 increase – 7/28/2016 Information & Communication target decreased for change in health insurance - (RECURRING)
- ✓ \$11,740 increase – 8/16/2016 Sheriff’s target increased additional overtime and benefits (RECURRING)
- ✓ \$9,907 increase – 8/16/2016 Public Safety Building target increased additional overtime and benefits (RECURRING)
- ✓ \$6,052 increase – 8/16/2016 Communications target increased additional overtime and benefits (RECURRING)
- ✓ \$6,376 increase – 8/16, 8/18, 8/22, 8/25/2016 – General Fund targets were increased or decreased for Antivirus software renewal/formula change iFiber/NIU Internet (NON-RECURRING)
 - a. \$1,998 increase - County Board
 - b. \$7 increase - County Administrator
 - c. \$170 increase - County Treasurer
 - d. \$439 increase - County Clerk/Recorder
 - e. \$1,174 increase - CCAO (Assessor)
 - f. \$442 increase - Information & Communications
 - g. \$1,958 increase - Communications



JO DAVIESS COUNTY

Office of the County Administrator

330 North Bench St.

Galena, IL 61036

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

E-mail: countyadministrator@jodaviess.org

- h. \$71 increase - Emergency Management
 - i. \$187 increase - Courts
 - j. \$216 increase - Circuit Clerk
 - k. \$207 decrease - Probation
 - l. \$53 decrease - States Attorney
 - m. \$26 decrease - Planning & Development
-
- ✓ \$10,636 decrease – 8/25/2016 County Board target decreased per diem reduced from \$70 to \$60 associated FICA decreased (RECURRING)
 - ✓ \$6,121 increase – 8/25/2016 County Administrator target increased additional Part-time and benefits (RECURRING)
 - ✓ \$13,085 increase – 8/25/2016 Miscellaneous target increased to offset corresponding increase in state portion of revenue stamp sales (RECURRING)
 - ✓ \$95 increase – 8/25/2016 Miscellaneous target increased for purchasing card annual maintenance fee (RECURRING)
 - ✓ \$3,000 decrease – 8/25/2016 Miscellaneous target decreased CVB annual meeting not anticipated (RECURRING)
 - ✓ \$1,600 decrease – 8/25/2016 Miscellaneous target decreased CIVIC Clarity ACA financial software annual maintenance shifted to other budgets, two modules not purchased (RECURRING)
 - ✓ \$240 decrease – 8/25/2016 Miscellaneous target decreased postage machine now connected to internet, no longer uses phone line (RECURRING)
 - ✓ \$200 increase – 8/25/2016 County Clerk/Recorder target increased \$200 for CIVIC Clarity annual maintenance fee shifted from Miscellaneous budget (RECURRING)
 - ✓ \$200 increase – 8/25/2016 County Treasurer target increased \$200 for CIVIC Clarity annual maintenance fee shifted from Miscellaneous budget (RECURRING)
 - ✓ \$7,554 decrease – 8/25/2016 County Treasurer target decreased for change in health insurance coverage (RECURRING)
 - ✓ \$420 decrease – 8/25/2016 Courthouse target decreased for changes in phone line to postage machine and fax phone line (RECURRING)
 - ✓ \$320 increase – 8/25/2016 County Board target increased for changes in phone line to postage machine and fax line (RECURRING)
 - ✓ \$320 increase – 8/25/2016 County Administrator target increased for changes in phone line to postage machine and fax line (RECURRING)
 - ✓ \$80 increase – 8/25/2016 County Treasurer target increased for changes in phone line to postage machine and fax line (RECURRING)



JO DAVIESS COUNTY

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

Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org

- ✓ \$498 decrease – 8/25/2016 ROE target decreased from initial target for JDC share of FY2017 ROE budgeted expenses (RECURRING)
- ✓ \$18,121 decrease – 9/29//2016 Sheriff's target decreased for Holiday Patrol grant actual grant amount less than application (NON-RECURRING)
- ✓ \$1,567 increase – 10/5/2016 Planning & Development target increased to comply with new DOL overtime payment rules (RECURRING)
- ✓ \$3,072 increase – 10/5/2016 Court Security target increased for difference between IMRF and SLEP for new Court Security Officer (RECURRING)
- ✓ \$10,636 increase – 10/13/2016 County Board target increased, per diem was revised back to \$70 per Resolution 2011-32 (RECURRING)
- ✓ \$40,000 increase – 10/13/2016 Miscellaneous target – increased as a result of County Board approved unfunded request for a cost/fee study (NON-RECURRING)

General Fund Account Category Expenses

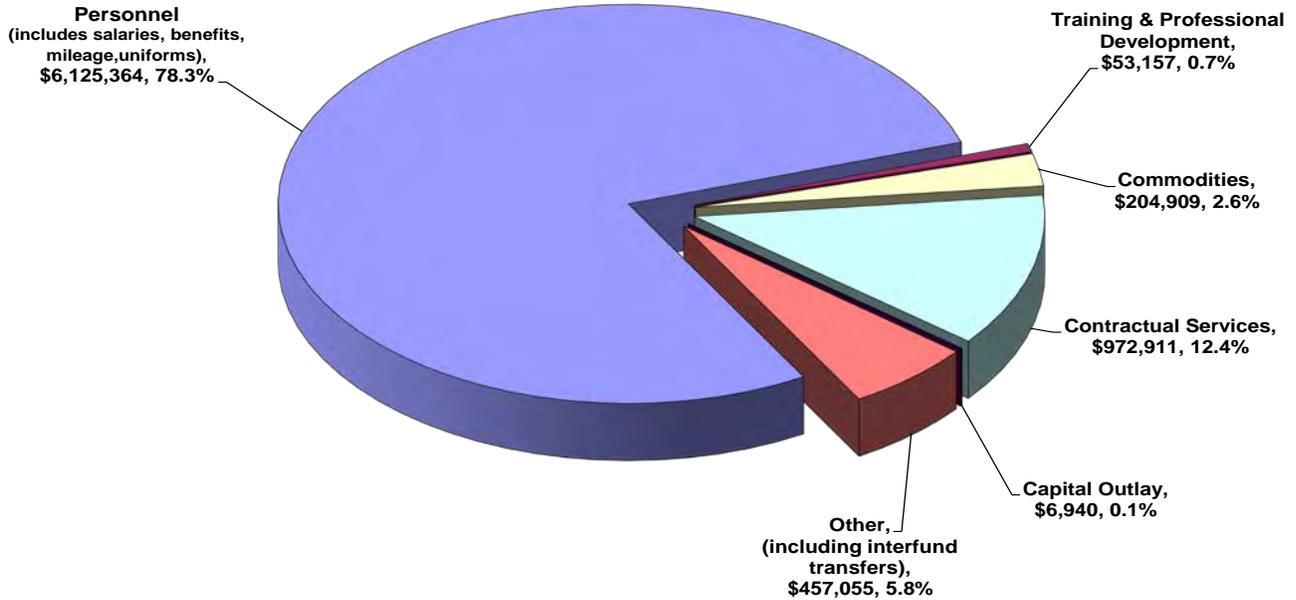
Two (2) General Fund account categories are projected to increase in FY2017 and four (4) categories are projected to decrease. The amount of increase or decrease is dependent on how target guidelines affected individual budgets within a category. Account categories projecting an increase include: Personnel (salaries & benefits, automobile mileage, and uniform allowance) \$246,512 or 4.2% and Contractual Services \$38,299 or 4.1%. Account categories projecting a decrease include: Commodities \$45,179 or 18.1%, Other (includes interfund transfers) \$22,939 or 32.8%, Capital Outlay \$4,638 or 40.1% and Training & Professional Development \$2,455 or 4.4%.

General Fund Account Category Expenses						
Account Title (category)	FY2016	% of Total	FY2017	% of Total	\$ Change FY16-FY17	Percent Change
Personnel (includes mileage & uniforms)	\$5,878,852	75.3%	\$6,125,364	78.3%	\$246,512	4.2%
Training & Professional Dev.	\$55,612	0.7%	\$53,157	0.7%	(\$2,455)	-4.4%
Commodities	\$250,088	3.2%	\$204,909	2.6%	(\$45,179)	-18.1%
Contractual Services	\$934,612	12.0%	\$972,911	12.4%	\$38,299	4.1%
Capital Outlay	\$11,578	0.1%	\$6,940	0.1%	(\$4,638)	-40.1%
Other (includes interfund transfers)	\$679,994	8.7%	\$457,055	5.8%	(\$22,939)	-32.8
Total	\$7,810,737	100%	\$7,820,336	100%	\$9,599	0.1%



JO DAVIESS COUNTY
 Office of the County Administrator
 330 North Bench St.
 Galena, IL 61036
 Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org

**FY2017 Projected General Fund Expenditures
 By Category
 \$7,820,336
 11/15/2016**



General Fund Personnel Expenses

The largest General Fund expenditure category is for personnel costs (salaries & benefits, automobile mileage, and uniform allowance) which are projected to total \$6,125,364 and represent **78.3%** of the FY2017 General Fund expense budget of \$7,820,336. Salaries and benefits total \$6,080,471 and represent **77.8%** of total General Fund expenses; mileage \$34,891 represents 0.06%, and uniforms \$10,000 represents 0.02% of total General Fund expenses.

**Employee Benefits
 General Fund Expenditures
 2014 - 2017**

	FY2014	FY2015	FY2016	\$Change	%Change	FY2017	\$Change	%Change
	Budget	Budget	Budget	15 to 16	15 to 16	Budget	16 to 17	16 to 17
Salaries- Full-time	3,443,434	3,579,111	3,674,605	95,494	2.7%	3,762,910	88,305	2.4%
Salaries- Per diem	62,780	62,780	62,780	0	0.0%	72,660	9,880	15.7%
Salaries- Part-time	191,992	186,771	206,265	19,494	10.4%	203,530	(2,735)	-1.3%
Salaries- Overtime	176,229	168,545	190,491	21,946	13.0%	216,805	26,314	13.8%
Health Insurance	729,449	802,352	808,482	6,130	0.8%	891,230	82,748	10.2%
Social Security	240,027	248,815	256,141	7,326	3.0%	264,540	8,399	3.3%
Medicare	56,128	58,183	59,897	1,714	3.0%	61,860	1,963	3.3%
Pension (IMRF/SLEP)	566,882	558,235	570,972	12,737	2.3%	606,936	35,964	6.3%
Total	5,466,922	5,664,792	5,829,633	164,840	2.9%	6,080,471	250,838	4.3%



JO DAVIESS COUNTY

Office of the County Administrator

330 North Bench St.

Galena, IL 61036

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

E-mail: countyadministrator@jodaviess.org

The FY2017 Jo Daviess County budgets includes 107 full-time positions and 10 regular part-time positions. In addition several departments have budgeted funds for temporary and seasonal part-time positions.

Jo Daviess County, Illinois FY2017 Budget Full-Time and Regular Part-Time Employees by County Department					
Department	Fund	# Full Time	# P-Time	Union	Non-Union
Sheriff's Department	General	38	0	31	7
Health Department	Special	10	0	0	10
Highway	Special	11	1	6	6
County Clerk/Recorder	General	7	0	0	7
Circuit Clerk	General	6	0	0	6
Probation	General	6	0	0	6
States Attorney	General	5	0	0	5
Tourism CVB	Special	4	0	0	4
County Assessor	General	4	2	0	6
Treasurer	General	4	0	0	4
Planning & Development	General	3	1	0	4
Information & Technology	General	2.9	0	0	2.9
GIS	Special	2.1	0	0	2.1
County Administrator	General	2	1	0	3
Animal Control	Special	1	1	0	2
Coroner	General	1	0	0	1
Public Defender	General	0	2	0	2
Emergency Management	General	0	1	0	1
PCOM (JDC Transit)	Special	0	1	0	1
Home Health Care	Special	0	0	0	0
Total - County		107	10	37	80
Total - General Fund		78.9	7	31	54.9
Total - Special Fund		28.1	3	6	25.1

All Funds – Salaries/Wages & Employee Benefits General Fund and Special Revenue Funds FY2015 – FY2017						
Description	FY2014 Budget	FY2015 Budget	FY2016 Budget	FY2017 Budget	\$ Change '16 to '17	% Change '16 to '17
Salaries/Wages (Total)	5,470,033	5,620,390	5,878,394	5,764,327	(114,067)	-1.9%
Health Insurance	1,066,440	1,138,100	1,149,554	1,175,685	26,131	2.2%
Social Security	335,266	349,015	363,216	357,570	(5,646)	-1.6%
Medicare	78,599	81,784	85,126	83,624	(1,502)	-1.8%
Pension (IMRF/SLEP)	737,081	730,273	751,170	749,687	(1,483)	-0.2%
Total	\$7,687,379	\$7,919,561	\$8,227,460	\$8,130,893	(\$96,567)	-1.2%



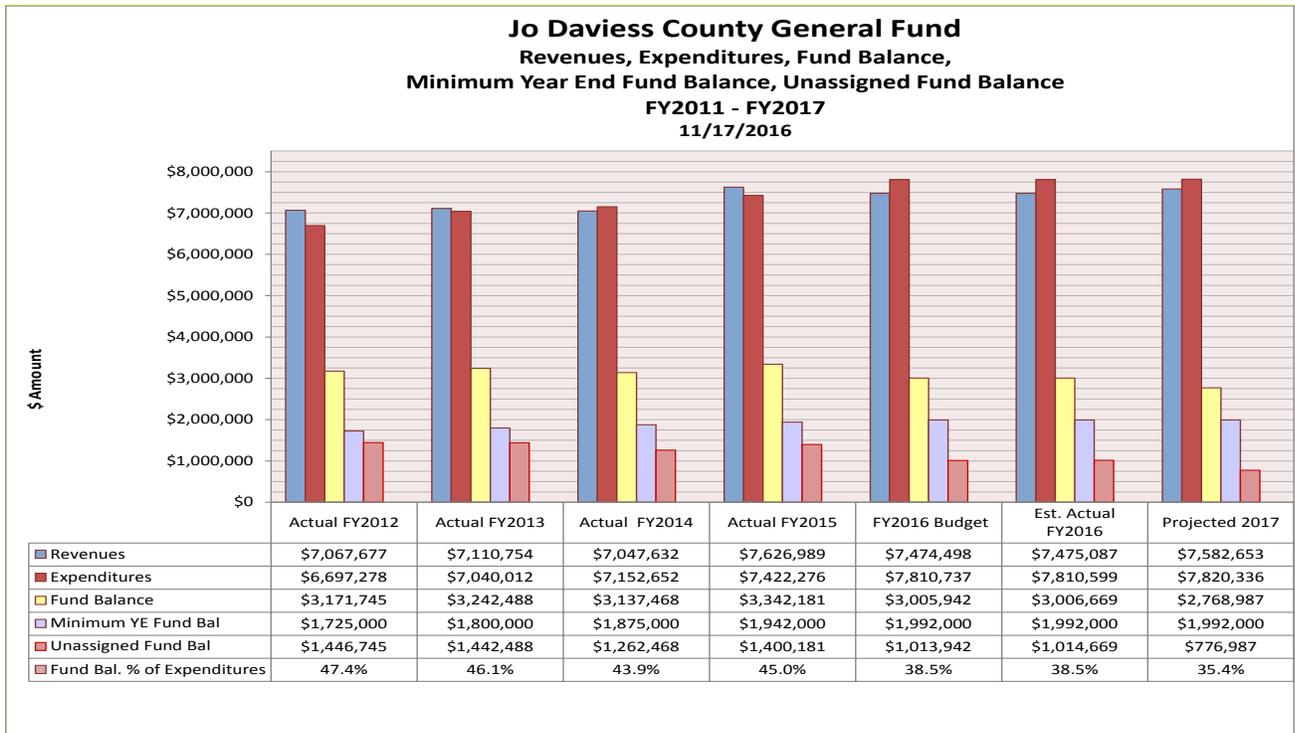
JO DAVIESS COUNTY

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

Tele: 815-777-6557 Fax: 815-777-2285
 E-mail: countyadministrator@jodaviess.org

General Fund Year End Fund Balance

The proposed FY2017 General Corporate Fund budget is a deficit budget in the amount of \$237,683 (the difference between revenues and expenses). To balance the FY2017 General Corporate Fund budget the County Board approved the appropriation of fund balance. The projected beginning of the year (12/01/2016) fund balance is estimated at \$3,006,670. The minimum fiscal year end fund balance policy for the General Fund requires an estimated three (3) months of operating expenses, for FY2017 the County Board approved an amount of \$1,992,000 to be designated and retained in this fund. The estimated year end (11/30/2017) fund balance for the General Corporate Fund is \$2,768,987. The estimated year end (11/30/2017) unassigned fund balance for the General Corporate Fund is \$776,987; this amount is a decrease of \$623,194 or 44.5% from the FY2015 actual year end unassigned fund balance of \$1,400,181.



Allocation of Unassigned Fund Balance

During budget deliberations, consideration was given for the possible allocation of unassigned fund balance from the General Fund and/or the General Capital Equipment Replacement Fund. On 10/05/2016, the County Board determined that \$0 would be allocated from the General Fund and \$148,748 would be allocated from the General Capital Equipment Replacement Fund. During final budget deliberations on 10/13/2016 the County Board decided to transfer \$41,600 (the balance remaining in activity code 519 from the NG911 project) from the General Capital Equipment Replacement Fund back to the General Fund and to allocate \$40,000 of unassigned fund balance in the General Fund for a cost/fee study in FY2017. The County Board also approved the following unfunded capital requests to be paid from the General Capital Equipment Replacement Fund: \$27,500 to complete the funding plan for the Courthouse/Public Safety Building phone system, \$6,200 to update the lighting in dispatch, \$50,000 to repair and paint the exterior Courthouse soffit and fascia, \$7,500 to purchase a bar code reader, inventory tags and software to implement fixed asset management policy, and \$52,280 to replace Courthouse third floor windows.



JO DAVIESS COUNTY

Office of the County Administrator

330 North Bench St.

Galena, IL 61036

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

E-mail: countyadministrator@jodaviess.org

Major Projects/Programs

FY2016 - Several major projects and/or programs were completed or implemented in fiscal year 2016:

The Highway Department completed final paving and seeding on the Elizabeth/Guilford Township Longhollow Culvert Project, completed the Willow Road recycling project, constructed a new concrete box culvert on Roberts Road in Thompson Township, completed culvert work on Cahill Road in Pleasant Valley Township, completed plans and initial site work on the Galena Salt/Storage Building, plans started and ESR submitted for Stagecoach Trail Culverts over Clear Creek and a Tributary of Clear Creek, began concrete work in truck storage area at the Hanover Highway Facility.

The County completed construction of the Jo Daviess County Transit Building addition; completed the Courthouse 1900 Addition Masonry and Window Restoration Project; completed the Courthouse HVAC Improvements Project, awarded a contract and began work on the Courthouse/Public Safety Building CCTV Improvements Project; the Sheriff completed implementation of the new Public Safety software system including records management system (RMS), computer aided dispatch system (CAD) and a jail management system (JMS), and began updating the flooring and showers in the Public Safety Building/Jail.

The Jo Daviess County ETSB/911 entered into an agreement with nine other Counties in northwest Illinois (NINGA) to purchase and implement a Next Generation phone system (NG9-1-1); the Next Generation (NG911) is an Internet Protocol (IP) based system that allows digital information (e.g., voice, photos, videos, text messages) to flow seamlessly from the public, through the 911 network, and on to emergency responders; Emergency Management implemented and trained JDC communities on the use of a new CodeRed System program; completed computer replacement and technology upgrades in the Unified Command Post, installed a new digital Ham radio and repeater to improve emergency communication across the County, participated in active shooter drill, Hazmat drill, and river spill drill.

The GIS/IT Department partnered with Carroll and Whiteside Counties along with several communities in Jo Daviess County to complete the 2016 Orthophotography, implemented the new Mimecast anti-spam email service, implemented a new Exchange email server, assisted with the implementation and setup of the Spillman Public Safety software and new hardware, developed new GIS data layers being used in the Spillman software which eliminated an outside vendor to provide this service.

The Planning & Development Office assisted the County in completing the process of reviewing the Zoning Ordinance which resulted in the adoption of several text amendments to the Jo Daviess County Zoning Ordinance; the name of the Building & Zoning Department was changed to the Planning & Development Department, the department changed from using the Illinois E-pay system to using Muncipay for electronic payments, a new vehicle was purchased, provided administrative assistance to TCEDA, and the current long time Planning & Development Administrator retired and a new Administrator was hired; the Public Health Department completed implementation of the Animal Control Program, created a part-time Animal Control Officer position, established a Wellness Coalition & Wellness website, implemented tattooing inspections, implemented tanning inspections, began the process of implementing 3rd party billing, the Board of Health closed the Home Health Care Program in March of 2016.

The Treasurer's Office implemented a new on-line payment program, GTS (GovTech Services, Inc.), the program allows acceptance of credit card payments, the Treasurer has taken on the role of centralized and financial contact for state and federal grants awarded to the County; the Recorder's Office completed the digitation of land records back to 1950, the images will be back indexed and made available to the public,



JO DAVIESS COUNTY

Office of the County Administrator

330 North Bench St.

Galena, IL 61036

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

E-mail: countyadministrator@jodaviess.org

began process of implementing e-recording of certain documents, mortgages and releases can now be recorded electronically; The Clerk's Office implemented a State Voter Registration system that allows voter registration to be completed online; the Circuit Clerk Office updated printers and monitors, the Circuit Clerk reached a milestone of having been employed forty years with Jo Daviess County; the Assessment Office published 2016 assessment notices in November, continued to work with and train township assessors in the CAMA Program and purchased a new replacement laptop computer for the Board of Review; the Convention and Visitors Bureau (CVB) implemented a new website for galena.org which debuted in June, seven public meetings for the Overlook were held in January and February, a new Event Investment Program was implemented, seven events were supported, a first ever National Tourism Week celebration dinner was held in May, and a new printed brochure the Northwest Illinois Antique Trail was released in May.

FY2017 – Some of the projects planned for fiscal year 2017: The Highway Department plans to complete the Galena Salt/Storage Building; complete the Stagecoach Trail Culverts Project over Clear Creek and a Tributary of Clear Creek, complete plans and bid the Scout Camp recycling project. Several other Highway projects are in the planning stages and could be ready to bid/construct in FY2017 including: Willow Road Culvert over Muddy Plum River and the Massbach Road Culvert over Scrub Creek. Several improvement projects are planned for the Highway Facility in Hanover including replacement of some windows and complete the replacement of the concrete floor in the truck storage area.

The County plans to continue to address critical maintenance issues associated with the Jo Daviess County Courthouse including replacement of the third floor windows and repair and paint the Courthouse soffit and fascia; the County plans to continue to participate in a Bi-State Economic Development Freight Study; the Jo Daviess County PCOM and the Jo Daviess County Transit plan to develop a new website specifically for the Jo Daviess County Transit System, develop a cost/service reduction plan for possible future implementation; capital projects include the repair or replacement of the roof on the original Transit Facility, install air conditioning in the work bay of the new addition and replace 14 ranger mobile monitors with new tablet monitors.

The Sheriff plans to complete work on the Courthouse/Public Safety Building CCTV Improvements Project, continue to implement the new Spillman Public Safety software system including records management system (RMS), computer aided dispatch system (CAD) and a jail management system (JMS), update lighting in the dispatch center, repair and paint the exterior Courthouse soffit and fascia, and replace the third floor Courthouse windows. Emergency Management plans to complete the second phase of the Commodity Flow study, upgrade the credentialing system for the Unified Command Post, continue to work with and provide support to Jo Daviess County communities in implementation of the CodeRed System, review and update the Jo Daviess County Continuity of Operations plan and the Jo Daviess County Emergency Operations Plan.

The Health Department Plans to conduct a County Needs Assessment through Community Conversation, the Environmental Health Office plans to implement computerized inspections; the Planning & Development Department plans to initiate the changes made to the Zoning Ordinance Text in 2016, investigate opportunities to streamline application processes, continue to review the ordinances and continue to provide secretarial support for TCEDA; the Assessment Office plans to continue work with Township Assessors on the CAMA program to keep the assessment cycle on schedule, purchase 3 new laptop computers to replace the remainder of the Board of Review laptops, work with the townships that are transitioning to larger multi-assessment districts after the 2017 election, finalize intergovernmental agreements with townships that have laptop computers; the County Clerk plans to expand e-recording to more document types in 2017, and continue to develop a plan to digitize Jo Daviess County vital records; the Circuit Clerk plans to purchase and implement the software and hardware needed to operate the automated e-filing program as mandated by the Illinois Supreme Court, this may include the purchase of a new Jury software package and a new Appeal



JO DAVIESS COUNTY

Office of the County Administrator

330 North Bench St.

Galena, IL 61036

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

E-mail: countyadministrator@jodaviess.org

software package; the County Administrator plans to purchase a barcode reader, software and inventory tags to implement the fixed asset management policy; the County plans to hire an accounting firm to conduct a cost/fee study in 2017, a cost/fee study is necessary in determining if the County is charging appropriate fees for the services being provided, a five year auditing services contract, effective with the FY2016 audit, was awarded to a new auditing firm Wipfli LLP; the GIS/IT Department plans to implement a new phone system at the Courthouse/Public Safety Building, work with the EMA Director to update the Jo Daviess County Continuity of Operations Plan (COOP), complete the GIS website upgrade project, and assist with the implementation and setup of additional Spillman Public Safety software users, particularly EMS and Fire Department.

Acknowledgements

Preparation of the FY2017 Jo Daviess County budget was truly a team effort and was accomplished only through the combined efforts, participation and cooperation of all County officials, Department Heads, County staff and agencies, the Finance Tax, & Budgets Committee, County Board committees, and the County Board.

Thank you to the members of the Jo Daviess County Board and members of the Finance, Tax, & Budgets Committee for your dedicated commitment and participation in developing the FY2017 Jo Daviess County budget. Thank you to County Treasurer Melisa Hammer, Chief County Assessment Officer Donna Berlage, and County Clerk Jean Dimke and members of your respective staff for providing timely financial information throughout the FY2017 budget process. Thank you to all County Department Heads, for your participation and cooperation over several months of budget planning and preparation. I would also like to thank Mary Althof and Stacy Meade for their assistance and technical support in preparing this budget.

I am pleased to present to you the FY2017 Jo Daviess County Annual Budget, Appropriations Ordinance, and Tax Levy Ordinance for your approval and adoption.

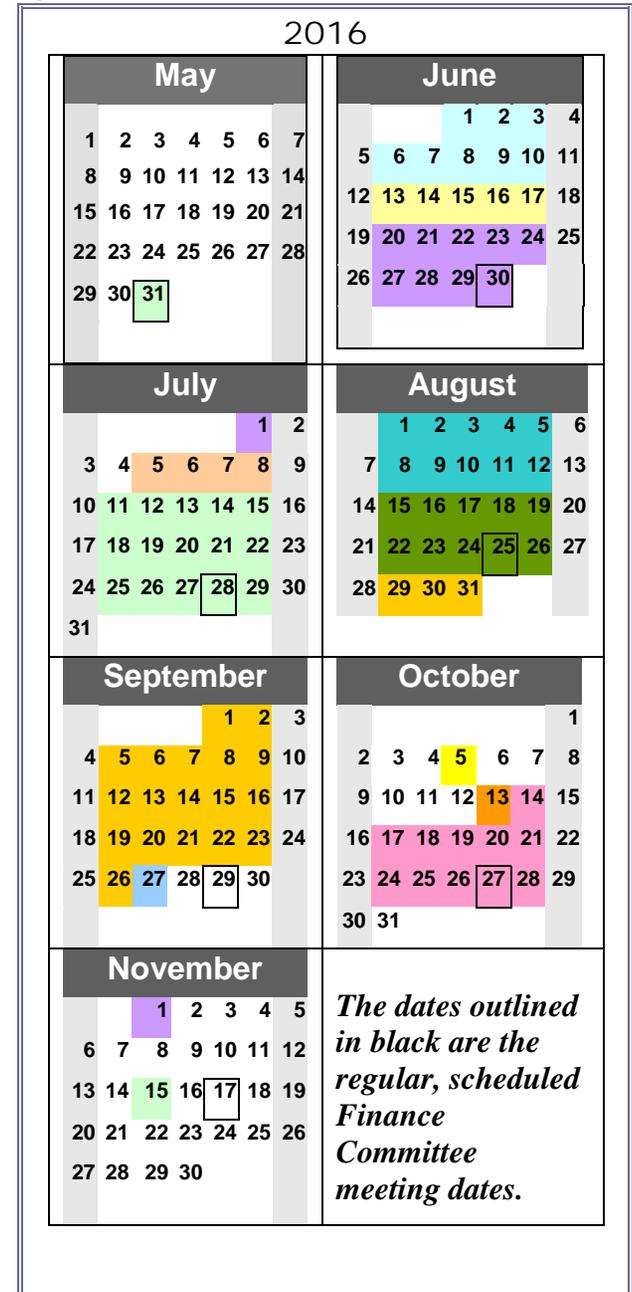
Respectfully submitted,

Dan Reimer
Jo Daviess County Administrator

FY2017 JDC Budget Preparation Schedule

Approved by the Finance, Tax, and Budgets Committee May 31, 2016

Budget Phase	Responsibility	Starting	Ending
1. Approve FY2017 Budget on Schedule	Finance Committee	5/31/16	5/31/16
2. Distribute Round 1 revenue estimate forms on June 1 st for all funds by June 10 th	Department Heads County Administrator	06/01/16	6/10/16
3. Assemble master sheet of all revenue projections and evaluate changes to incorporate comparative data)	County Administrator	6/13/16	6/17/16
4. Meet to review revenue estimates, determine preliminary distribution of tax levy, establish budget guidelines and set preliminary funding amounts for departments & agencies	Finance Committee County Administrator	6/20/16	7/01/16
5. Distribute budget guidelines and response budget forms to Department Heads and agencies	County Administrator	7/05/16	7/08/16
6. Department Heads and agencies develop expense estimates	Department Heads Agencies Committees	7/11/16	7/29/16
7. Develop preliminary budget; budget proposals due August 1 st return to County Administrator for review, summarization & organization	County Administrator	8/01/16	8/12/16
8. Joint committee meetings; Finance Committee and parent committees meet to review department and agency budgets, as well as to approve budget plans and move budgets forward individually to draft budget document. Round 2 Revenue Estimates due	Department Heads Finance Committee County Administrator	8/15/16	8/26/16
9. Prepare Budget Revenue Guides; prepare draft budget document	County Administrator	8/29/16	9/26/16
10. Budget Workshop – Step 1: Review and approve tax levy; Step 2: Review General Fund revenue estimates; Step 3: Review and approve Special Fund budgets	County Board County Administrator	09/27/16	09/27/16
11. Budget Workshop – Step 4: Review and approve General Fund expenses; review only of unfunded requests	County Board County Administrator	10/05/16	10/05/16
12. Budget Workshop – Step 5: Approval of unfunded requests; any other items to complete comprehensive budget process.	County Board County Administrator	10/13/16	10/13/16
13. Prepare recommended budget for distribution to County Board	County Administrator	10/14/16	10/28/16
14. Publish Truth in Taxation notice (if applicable) & notice of availability of budget and hold Truth in Taxation hearing.	County Board County Administrator County Clerk	11/01/16	11/8/16
15. Presentation of FY2017 budget - Adopt Budget, Appropriation Ordinance	County Board County Administrator	11/15/16	11/15/16

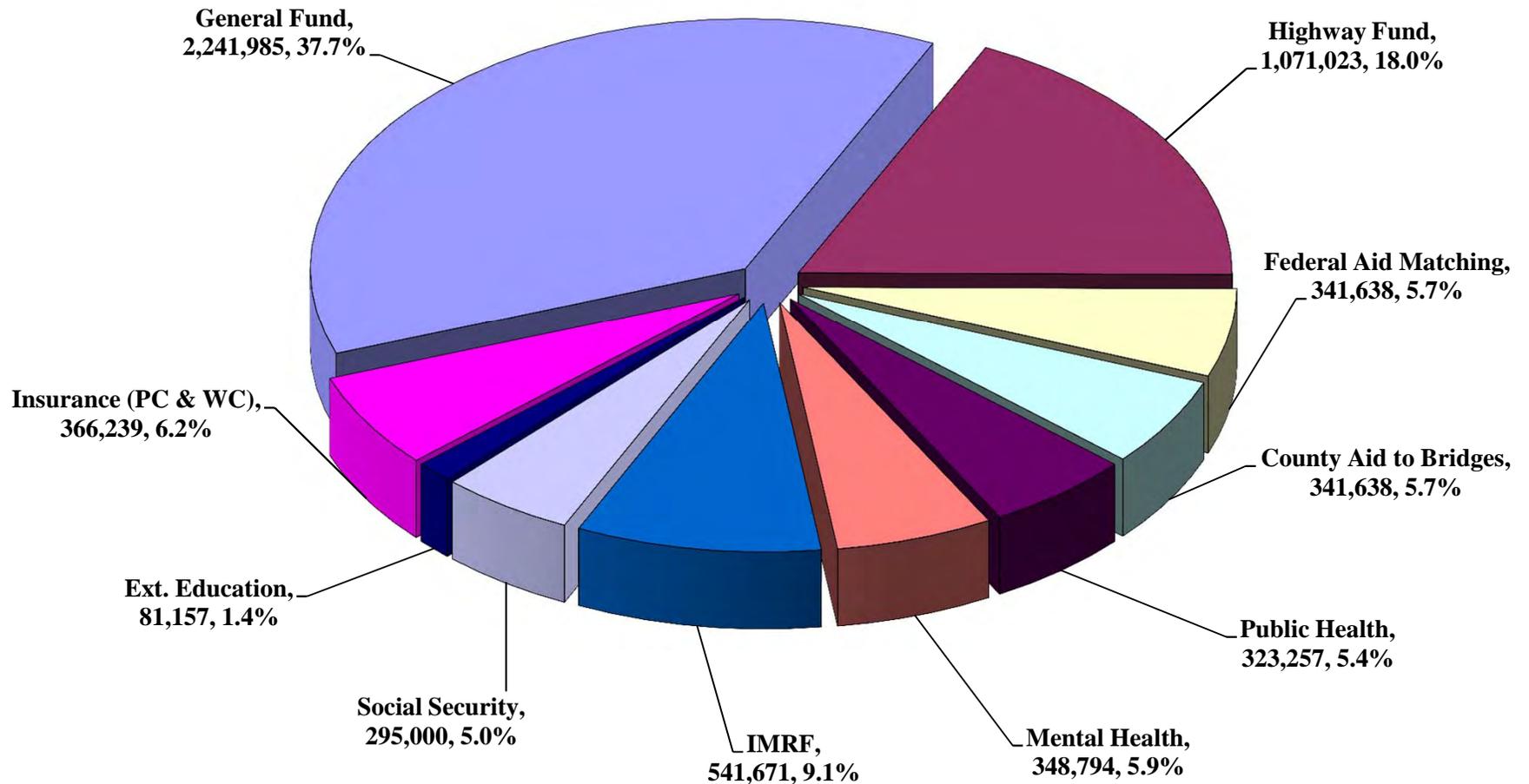


Jo Daviess County, Illinois
Tax Rates and Extensions
Proposed 2016 (payable 2017)

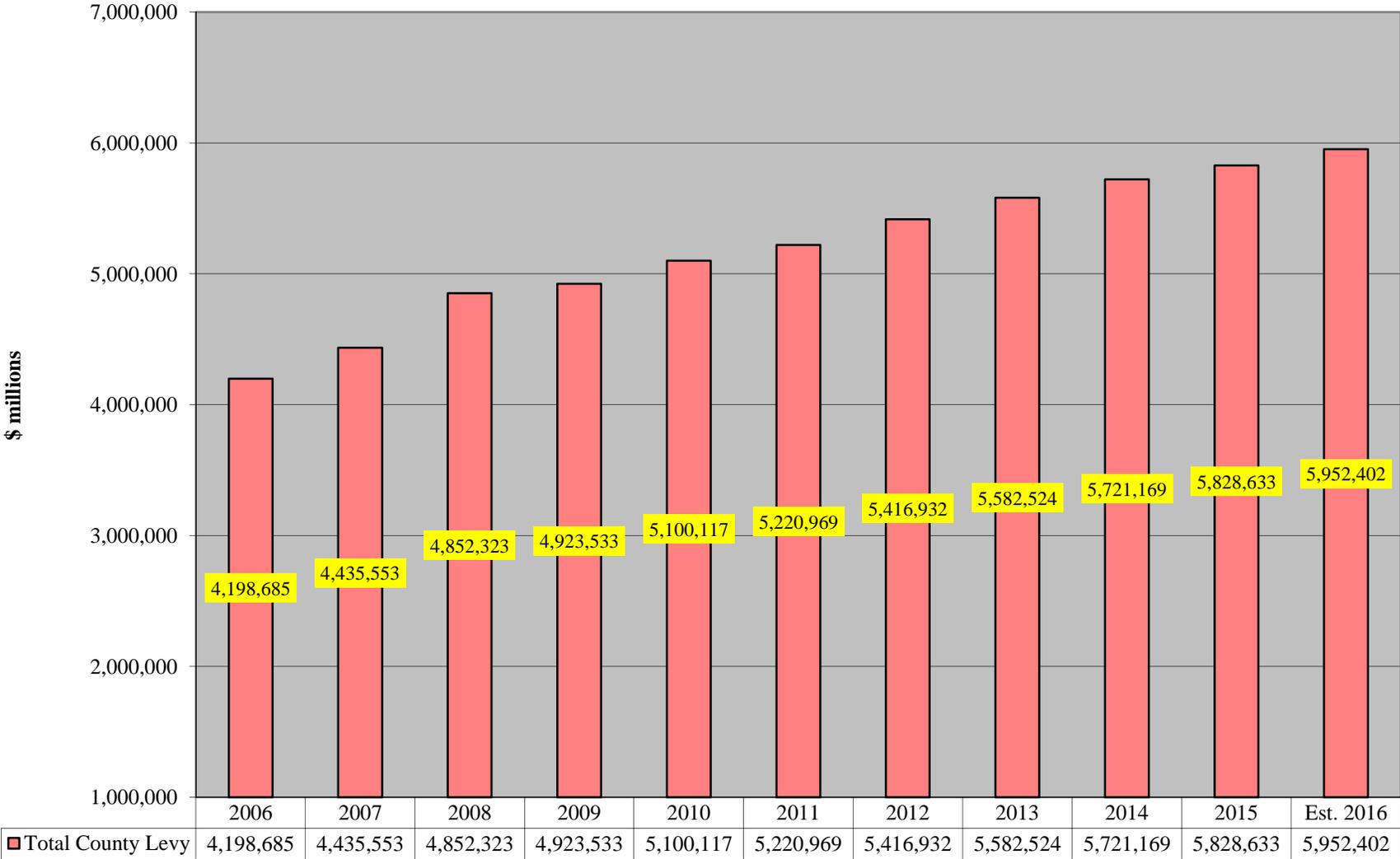
j

	2013				2014				2015				2016 PROPOSED				
	Tax Levy				Tax Levy				Tax Levy				Tax Levy ESTIMATED				
	ACTUAL				ACTUAL				ACTUAL								
Assessed valuation	\$677,425,066				\$673,221,302				\$678,284,330				\$683,275,000				
\$ Increase	(\$47,189,908)				(\$4,203,764)				\$5,063,028				\$4,990,670				
% Increase	-6.5%				-0.6%				0.8%				0.7%				FY2016
County Levy (max. rate)	Rate	Actual Levy	+(-)	% Change	Rate	Actual Levy	+(-)	% Change	Rate	Actual Levy	+(-)	% Change	Rate	Proposed Levy	+(-)	% Change	fund balance (12/01/15)
General County (as needed)	0.27590	\$1,869,016	\$49,652	2.73%	0.32060	\$2,158,381	\$289,365	15.48%	0.31838	\$2,159,501	\$1,120	0.05%	0.32812	\$2,241,985	\$82,484	3.82%	\$3,342,182
County Highway (.200)	0.13236	\$896,640	\$59,420	7.10%	0.15445	\$1,039,790	\$143,150	15.97%	0.15330	\$1,039,790	\$0	0.00%	0.15675	\$1,071,023	\$31,233	3.00%	\$1,494,737
Federal Aid Matching (.050)	0.04850	\$328,551	\$8,561	2.68%	0.05000	\$336,611	\$8,059	2.45%	0.04963	\$336,612	\$2	0.00%	0.05000	\$341,638	\$5,026	1.49%	\$1,223,490
County Aid to Bridges (.050)	0.05000	\$338,713	\$6,694	2.02%	0.05000	\$336,611	-\$2,102	-0.62%	0.04963	\$336,612	\$2	0.00%	0.05000	\$341,638	\$5,026	1.49%	\$3,224,547
Public Health (.120)	0.07706	\$522,024	\$11	0.00%	0.03222	\$216,912	-\$305,112	-58.45%	0.04766	\$323,257	\$106,345	49.03%	0.04731	\$323,257	\$0	0.00%	\$918,535
Mental Health (.150)	0.05072	\$343,590	\$50	0.01%	0.05181	\$348,796	\$5,206	1.52%	0.05142	\$348,794	-\$2	0.00%	0.05105	\$348,794	\$0	0.00%	\$34,242
IMRF (as needed)	0.10210	\$691,651	\$190,145	37.91%	0.08046	\$541,674	-\$149,977	-21.68%	0.07986	\$541,671	-\$3	0.00%	0.07928	\$541,671	\$0	0.00%	\$448,749
Social Security Tax (as needed)	0.03820	\$258,776	\$16	0.01%	0.03844	\$258,786	\$10	0.00%	0.03815	\$258,786	\$0	0.00%	0.04317	\$295,000	\$36,214	13.99%	\$219,137
Extension Education (.050)	0.01198	\$81,156	\$1,013	1.26%	0.01206	\$81,157	\$1	0.00%	0.01196	\$81,157	\$0	0.00%	0.01188	\$81,157	\$0	0.00%	\$1
Insurance (as needed)	0.03726	\$252,409	-\$149,970	-37.27%	0.05978	\$402,452	\$150,043	59.44%	0.05933	\$402,453	\$2	0.00%	0.05360	\$366,239	-\$36,214	-9.00%	\$703,360
COUNTY TOTALS	0.82408	\$5,582,524	\$165,593	3.06%	0.84982	\$5,721,169	\$138,644	2.48%	0.85932	\$5,828,633	\$107,464	1.88%	0.87116	\$5,952,402	\$123,769	2.12%	
Dollar change from previous year		\$165,593				\$138,644				\$107,464							
% change from previous year		3.06%				2.48%				1.88%							
Special Service Area #1		\$72,977	-\$7,027	-8.78%		\$71,185	-\$1,792	-2.46%		\$73,001	\$1,816	2.55%		\$79,000	\$5,999	8.22%	
Special Service Area #2 & 4		\$58,243	-\$3,074	-5.01%		\$58,154	-\$89	-0.15%		\$58,006	-\$149	-0.26%		\$56,000	-\$2,006	-3.46%	
Special Service Area #3		\$0	\$0	0.00%		\$0	\$0	0.00%		\$0	\$0	0.00%		\$0	\$0	0.00%	
Special Service Area #5		\$27,312	-\$1,007	-3.56%		\$28,006	\$694	2.54%		\$28,182	\$177	0.63%		\$29,808	\$1,626	5.77%	
Special Service Area #6		\$0	\$0			\$0	\$0			\$130,842	\$130,842			\$131,500	\$658	0.50%	
SSA TOTALS		\$158,532	-\$11,108	-6.55%		\$157,345	-\$1,187	-0.75%		\$290,031	\$132,686	84.33%		\$296,308	\$6,277	2.16%	
Dollar change from previous year		-\$11,108				-\$1,187				\$132,686				\$6,277			
% change from previous year		-6.5%				-0.7%				84.3%				2.2%			
TOTAL OVERALL LEVY		\$5,741,056	\$154,485	2.77%		\$5,878,513	\$137,457	2.39%		\$6,118,664	\$240,150	4.09%		\$6,248,710	\$130,046	2.13%	
Dollar change from previous year		\$154,485				\$137,457				\$240,150				\$130,046			
% change from previous year		2.77%				2.39%				4.09%				2.13%			

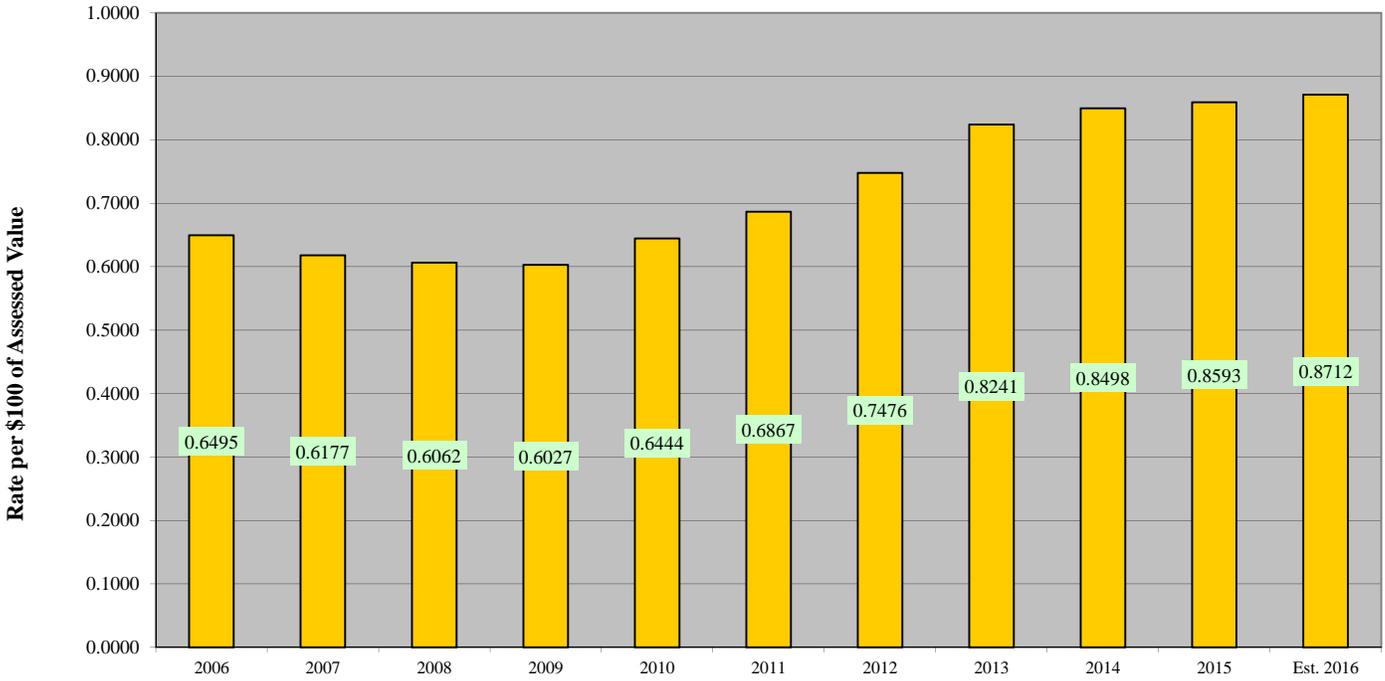
Jo Daviess County
Proposed 2016 Property Tax Levy (Payable FY2017)
(Less Special Service Areas) - \$5,952,402



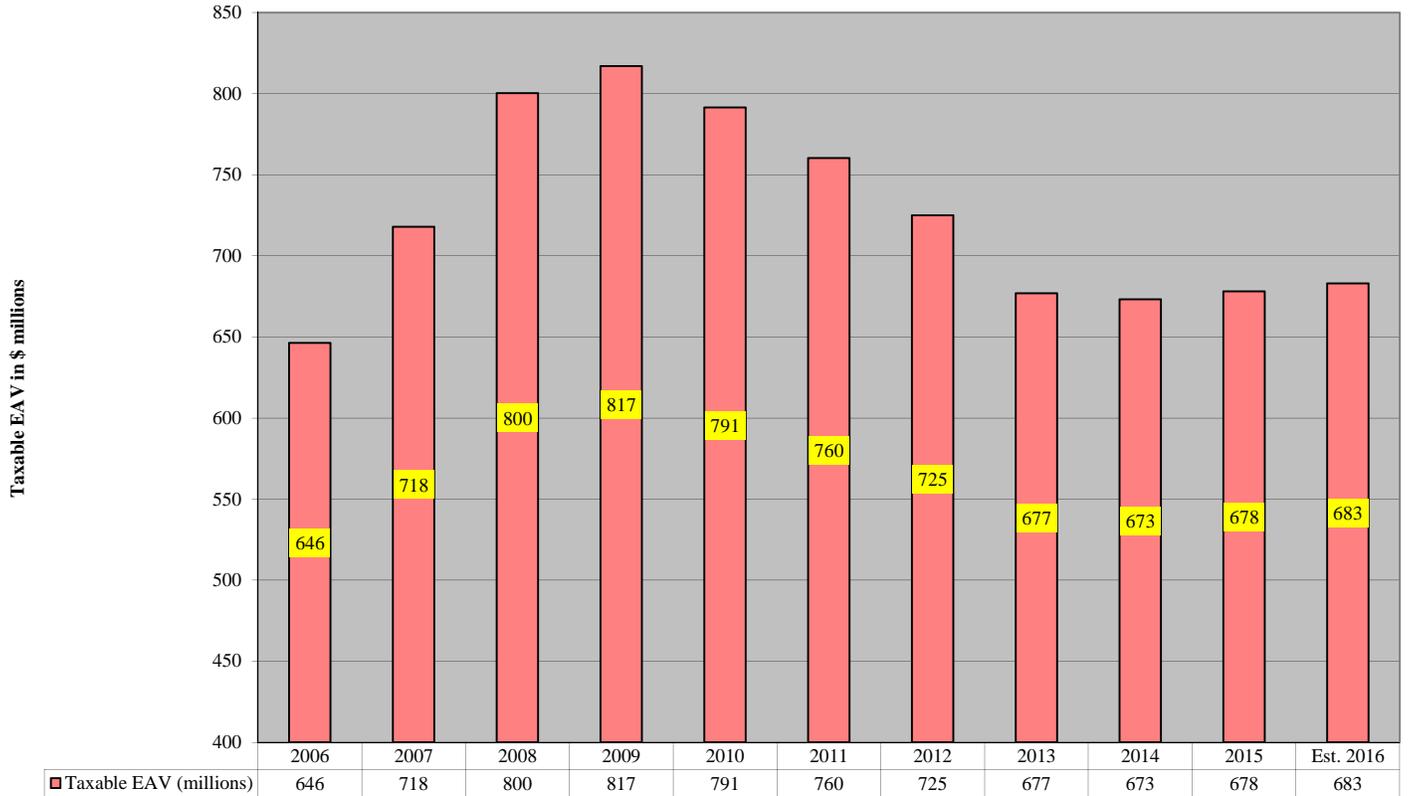
Jo Daviess County Total Levy 2006-2016



Jo Daviess County Property Tax Levy Rate 2006 - 2016



Jo Daviess County Taxable Equalized Assessed Value (EAV) 2006-2016



Fund Description

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

Minimum Fiscal Year End Fund Balance Policy:

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

For FY2017, an estimated three (3) months of operating expense is required to be retained in this fund. Therefore \$1,992,000 is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund and not scheduled for expense during the period.

General Fund FY2017 Budget Summary

REVENUES

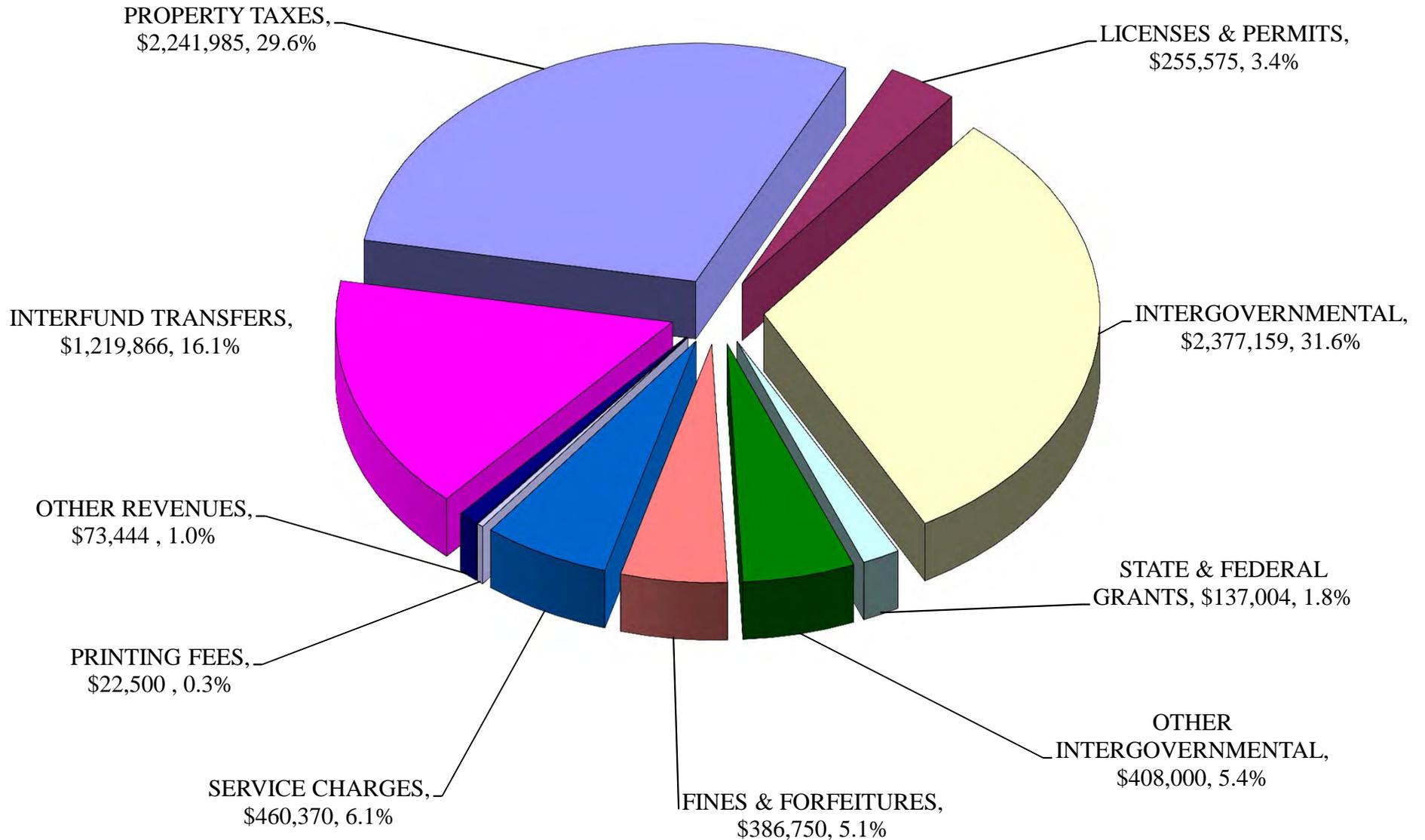
11/15/2016

Fund Balance ending FY2016:		\$ 3,006,670									
	Year Ended	Year Ended	Year Ended	Year Ended		Year Ended	\$ Amount				
	Nov. 30	Nov. 30	Nov. 30	Nov. 30		Nov. 30	Budget			%	
	2013	2014	2015	2016		2017	Change			Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	Budget	10-mo Actual	Est. Actual 2016	Proposed	2016 to 2017	16 to '17	
36702	Zoning Booklets	74	23	96	75	25	25	75	0	0.0%	L. Delvaux
36706	County Clerk's Earnings	169,750	152,179	152,300	158,518	128,831	158,518	158,518	0	0.0%	J. Dimke
36709	Zoning Certificate Fees	10,970	15,910	12,305	10,000	12,250	12,000	10,000	0	0.0%	L. Delvaux
36711	Indemnity Fees	5,240	4,580	4,880	4,000	0	4,000	4,000	0	0.0%	M. Hammer
36712	Zoning Administration Fees	686	1,000	550	750	800	800	750	0	0.0%	L. Delvaux
36713	State Portion Revenue Stamps	107,761	116,264	119,085	106,000	0	119,085	119,085	13,085	12.3%	J. Dimke
36803	Court Security Fees	28,055	27,211	25,183	25,000	27,359	30,000	32,000	7,000	28.0%	S. Wand
	PRINTING FEES										
37110	Delinquent Publications	5,510	4,922	5,048	5,000	0	5,000	5,000	0	0.0%	M. Hammer
37410	Assessor Copy/Fax	12,402	13,037	14,692	12,500	12,411	12,500	12,500	0	0.0%	D. Berlage
37610	Duplicate Tax Bills	7,041	6,451	10,891	7,000	7,694	7,164	5,000	(2,000)	-28.6%	M. Hammer
	OTHER REVENUES										
38110	Interest	14,004	15,057	13,747	12,000	10,588	12,000	12,000	0	0.0%	M. Hammer
38112	CD Interest	3,041	4,370	5,000	3,000	3,441	3,500	3,500	500	16.7%	M. Hammer
38114	I.P.T.I.P. Interest	16	7	9	5	14	15	0	(5)	-100.0%	M. Hammer
38115	Emergency Planning Interest	1	1	1	1	1	1	1	0	0.0%	M. Hammer
38120	Collector Account Interest	1,058	3,498	1,141	2,000	0	3,200	3,000	1,000	50.0%	M. Hammer
38125	Jo Daviess Workshop, Inc. audit cost	1,617	1,664	0	5,000	0	0	0	(5,000)	-100.0%	R. Machala
38135	Franchise Fees	40,339	42,483	41,519	39,000	24,284	40,000	40,000	1,000	2.6%	D. Reimer
38136	Purchasing Card Rebate	0	0	485	0	0	500	400	400	#DIV/0!	M. Hammer
38140	Donations	0	0	0	0	0	0	0	0	#DIV/0!	K. Turner
38157	Workers Comp Proceeds	21,562	0	0	0	0	0	0	0	#DIV/0!	D. Reimer
38155	Additional Recorder Fee- County	2,612	2,046	2,211	2,068	1,842	2,068	2,068	0	0.0%	J. Dimke
38160	Additional Recorder Fee- Rec Auto	964	0	0	0	0	0	0	0	#DIV/0!	J. Dimke
38861	Walmart Giving Grant	0	0	0	0	2,400	2,400	0	0	#DIV/0!	C. Pedersen
38905	Dues & Meeting Reimbursement from UCCI	3,325	3,325	2,850	1,875	550	1,875	1,875	0	0.0%	D. Reimer
38906	ICRMT Reimbursement	0	0	5,696	0	0	0	0	0	#DIV/0!	D. Reimer
38910	Miscellaneous	24	156	1,551	100	876	900	100	0	0.0%	M. Hammer
38911	Sheriff's Dept. Miscellaneous	10,477	10,776	9,100	8,000	4,480	7,000	8,000	0	0.0%	K. Turner
38930	Addressing Fees	0	2,800	4,000	2,500	3,360	3,200	2,500	0	0.0%	L. Delvaux
	INTERFUND TRANSFERS										
39910	Transfer in from Highway Audit Fees	13,703	11,994	8,642	12,000	9,016	9,016	0	(12,000)	-100.0%	D. Reimer
39911	Transfer in from Public Health - Audit Fees	2,897	3,758	2,092	3,800	0	2,939	0	(3,800)	-100.0%	D. Reimer
39912	Transfer in from HHC - Audit Fees	1,580	1,844	1,541	1,900	0	1,311	0	(1,900)	-100.0%	D. Reimer
39913	Transfer in from ETSB (911) - Audit Fees	1,180	1,100	1,066	1,066	893	893	0	(1,066)	-100.0%	D. Reimer
39914	Transfer in from Tourism - Adim. Services	68,275	68,275	68,275	68,275	56,896	68,275	15,000	(53,275)	-78.0%	D.Reimer/K.Walker
39915	Transfer in from HHC - Payroll/AP Claims	4,666	4,666	4,666	4,666	3,888	4,666	0	(4,666)	-100.0%	D. Reimer
39916	Transfer in from Rabies Fund	91,000	98,900	84,957	0	0	0	0	0	#DIV/0!	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	0	0	0	0	0	0	0	0	#DIV/0!	J. Watson

Estimated FY2017 General Fund Revenue

\$7,582,653

11/15/2016



General Fund FY2017 Budget Summary
EXPENDITURES

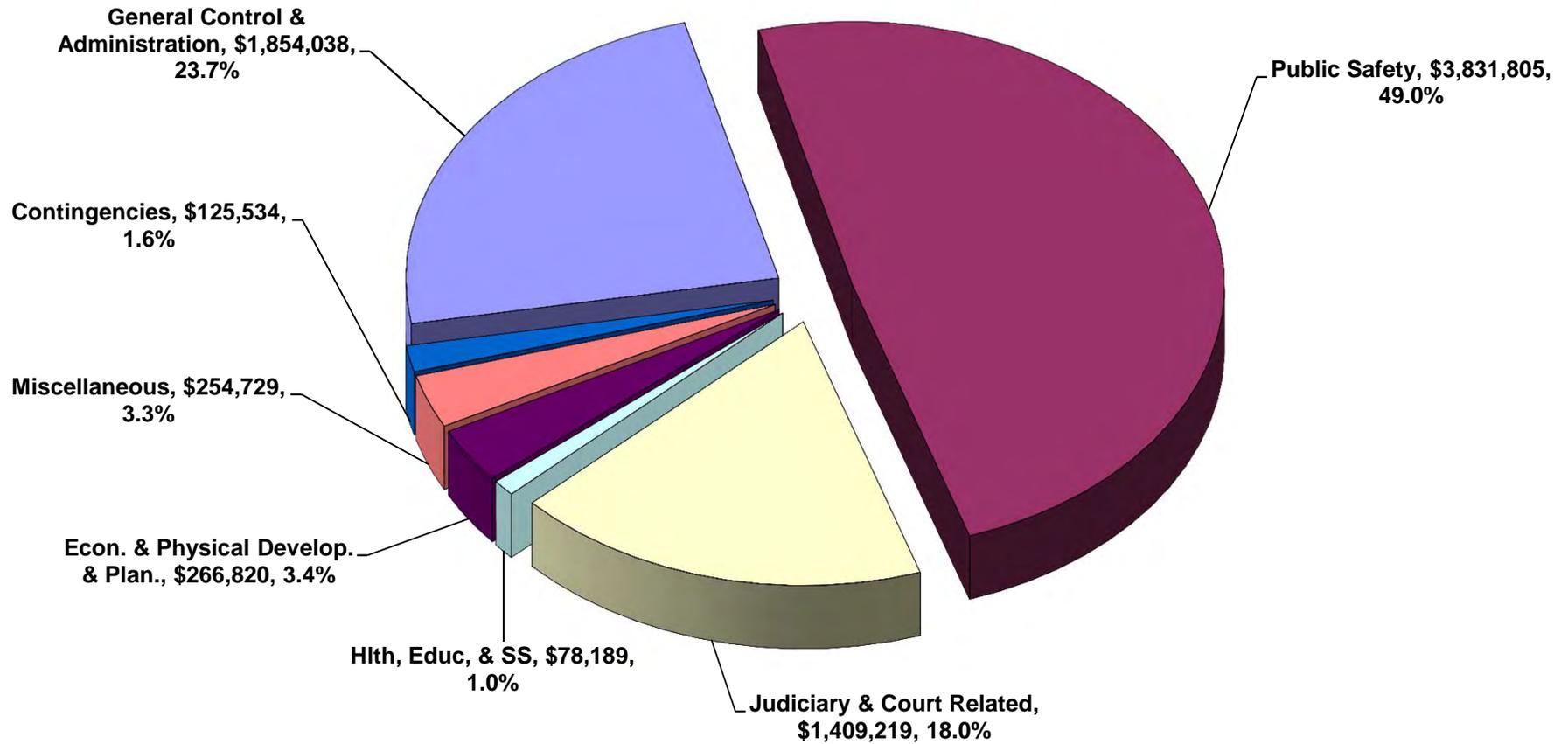
Acct. No.	Account Title	Year Ended	Year Ending	Year Ending		Variance Budget to Actual	Year Ended			Variance Budget to Actual	Year Ended	\$ Amount	%
		Nov. 30	Nov. 30	Nov. 30			Nov. 30	Nov. 30	Budget		%		
		2013	2014	2015			2016	2016	Change		Change		
		ACTUAL	ACTUAL	Budget	ACTUAL	Actual	Budget	10-mo Actual	Est. Actual	Est. Actual	Budget	16 to '17	16 to '17
	General Control & Administration	1,510,103	1,590,152	1,712,109	1,589,082	(123,027)	1,792,647	1,409,024	1,834,741	42,094	1,854,038	61,391	3.4%
	Miscellaneous	167,272	187,677	253,039	231,649	(21,390)	232,289	88,867	190,981	(41,308)	254,729	22,440	9.7%
	Public Safety	3,209,530	3,393,652	3,501,547	3,469,331	(32,216)	3,660,463	3,001,227	3,660,463	1	3,831,805	171,342	4.7%
	Judiciary & Court Related	1,248,729	1,290,135	1,401,719	1,264,144	(137,575)	1,421,769	1,139,826	1,424,970	3,201	1,409,219	(12,550)	-0.9%
	Hlth, Educ. & SS	225,524	166,873	170,080	146,658	(23,422)	78,687	64,372	78,687	0	78,189	(498)	-0.6%
	Econ. & Physical Develop. & Planning	200,725	206,663	241,652	219,839	(21,813)	257,744	200,121	253,619	(4,125)	266,820	9,076	3.5%
	Contingencies	478,128	317,499	501,574	501,573	(1)	367,138	367,138	367,138	0	125,534	(241,604)	-65.8%
	Total	7,040,011	7,152,652	7,781,721	7,422,276	(359,445)	7,810,737	6,270,575	7,810,599	(138)	7,820,336	9,599	0.1%
<i>Detail of above totals</i>													
General Control & Administration													
40101	Courthouse	121,406	123,108	127,345	111,685	(15,660)	127,344	86,358	127,344	(0)	126,924	(420)	-0.3%
40102	County Board	93,634	87,013	106,398	88,366	(18,032)	106,398	61,369	106,398	0	122,474	16,076	15.1%
40103	County Administrator	165,943	175,290	184,338	175,751	(8,587)	184,903	154,253	184,786	(117)	195,783	10,880	5.9%
40104	County Treasurer	231,990	242,890	258,502	244,765	(13,737)	263,906	211,933	263,155	(751)	263,780	(126)	0.0%
40105	Tax Extension & Collection	18,359	17,292	19,700	17,214	(2,486)	19,700	11,666	21,422	1,722	19,700	0	0.0%
40106	County Clerk/Recorder	383,108	390,403	427,975	397,666	(30,309)	437,665	354,121	434,863	(2,802)	441,331	3,666	0.8%
40107	Elections	71,089	126,099	97,109	74,015	(23,094)	146,990	96,483	146,990	0	97,109	(49,881)	-33.9%
40108	Supervisor of Assessments	277,789	286,471	305,318	298,807	(6,511)	315,547	240,972	315,547	0	324,622	9,075	2.9%
40109	Board of Review	13,064	10,213	14,636	10,711	(3,925)	14,636	10,178	14,636	0	14,636	0	0.0%
40110	Information & Cmpt. Tech.	133,722	131,373	170,789	170,102	(686)	175,558	181,691	219,600	44,042	247,680	72,122	41.1%
Miscellaneous													
40112	Miscellaneous	167,272	187,677	253,039	231,649	(21,390)	232,289	88,867	190,981	(41,308)	254,729	22,440	9.7%
Public Safety													
41121	County Sheriff	1,637,662	1,713,961	1,714,783	1,766,454	51,671	1,809,203	1,523,778	1,809,203	0	1,888,135	78,932	4.4%
41122	Safety Building	594,801	658,615	678,923	638,537	(40,386)	683,624	546,934	683,624	0	717,071	33,447	4.9%
41123	Communications	798,824	826,617	810,244	825,473	15,229	859,144	744,008	859,144	0	881,956	22,812	2.7%
41124	Court Security	110,869	118,381	182,727	150,912	(31,815)	190,333	112,743	190,333	0	204,168	13,835	7.3%
41125	Emergency Management	18,488	20,057	50,556	38,786	(11,770)	57,788	32,231	57,788	0	73,537	15,749	27.3%
41126	Merit Commission	250	898	4,000	1,700	(2,300)	4,000	950	4,000	0	4,000	0	0.0%
41127	County Coroner	48,636	55,122	60,315	47,470	(12,845)	56,370	40,583	56,371	1	62,938	6,568	11.7%
Judiciary & Court Related													
42131	Courts	159,983	150,835	180,972	154,522	(26,450)	184,083	145,000	184,083	0	186,555	2,472	1.3%
42132	Probation Department	385,638	408,380	423,644	418,008	(5,636)	435,338	357,814	438,539	3,201	411,977	(23,362)	-5.4%
42133	Circuit Clerk	297,582	306,371	323,802	262,559	(61,243)	319,096	249,461	319,096	0	319,163	67	0.0%
42134	States Attorney	405,526	424,550	473,301	429,055	(44,246)	483,252	387,551	483,252	0	491,525	8,273	1.7%
Health, Education & Social Services													
44153	Animal Control	106,347	89,743	91,276	68,397	(22,879)	0	0	0	0	0	0	0.0%
44157	Social & Enviornmental Serv.	73,553	31,803	33,303	32,803	(500)	33,303	26,303	33,303	0	33,303	0	0.0%
44159	Regional Supt. of Schools	45,624	45,327	45,501	45,458	(43)	45,384	38,069	45,384	0	44,886	(498)	-1.1%

Acct. No.	Account Title	Year Ended	Year Ending	Year Ending		Variance Budget to Actual	Year Ended			Variance Budget to Est. Actual	Year Ended	\$ Amount	%
		Nov. 30	Nov. 30	Nov. 30			Nov. 30				Nov. 30	Budget	Budget
		2013	2014	2015			2016				2017	Change	Change
		ACTUAL	ACTUAL	Budget	ACTUAL	Actual	Budget	10-mo Actual	Est. Actual	Est. Actual	Budget	16 to '17	16 to '17
Econ. & Physical Development & Planning													
45162	Economic Development/Planning	0	0	0	0	0	14,641	11,537	14,641	0	14,928	287	2.0%
45163	Planning & Development	200,725	206,663	241,652	219,839	(21,813)	243,103	188,584	238,978	(4,125)	251,892	8,789	3.6%
Contingency													
49197	Transfer Out-Contingency Fund	206,954	0	138,099	138,099	(0)	14,604	14,604	14,604	0	0	(14,604)	-100.0%
49197	Transfers Out - Economic Dev. Investment	0	0	0	0	0	0	0	0	0	0	0	0.0%
49197	Transfers Out - Mental Health	0	0	0	0	0	0	0	0	0	0	0	0.0%
49197	Transfers Out - Insurance	0	0	0	0	0	0	0	0	0	0	0	0.0%
49197	Transfer Out - Emergency Ser. Comm. Fund	0	0	0	0	0	0	0	0	0	0	0	0.0%
49197	Transfers Out - Capital Investment	25,000	0	189,100	189,100	(0)	182,000	182,000	182,000	0	0	(182,000)	-100.0%
49197	Transfers Out - Capital Equipment	120,640	191,965	48,840	48,840	0	45,000	45,000	45,000	0	0	(45,000)	-100.0%
49197	Transfer Out - Debt Service to ESC Fund	125,534	125,534	125,534	125,534	(0)	125,534	125,534	125,534	0	125,534	0	0.0%
	Total Contingency	478,128	317,499	501,574	501,573	(1)	367,138	367,138	367,138	0	125,534	(241,604)	-65.8%
	Total General Fund Expenditures	7,040,011	7,152,652	7,781,720	7,422,276	(359,444)	7,810,737	6,270,575	7,810,599	(138)	7,820,336	9,599	0.1%
	Total General Fund Revenues	7,110,753	7,047,632	7,396,812	7,626,990	230,178	7,474,498	5,884,790	7,475,087	589	7,582,653	108,155	1.4%
	Net Revenues over Expenditures	70,742	(105,020)	(384,908)	204,714	589,621	(336,239)	(385,785)	(335,512)	727	(237,683)	98,556	-29.3%
	Fund Balance, beginning of year	3,171,746	3,242,488	3,137,468	3,137,468	0	3,342,182	3,342,182	3,342,182	0	3,006,670	(335,512)	-10.0%
	Fund Balance, end of year	3,242,488	3,137,468	2,752,561	3,342,182	589,621	3,005,943	2,956,397	3,006,670	727	2,768,987	(236,956)	-7.9%

Jo Daviess County FY2017 Projected General Fund Expenditures

\$7,820,336

11/15/2016



Jo Daviess County, IL
Annual Budget
FY2017

001-40101 Courthouse									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30,	Nov. 30,	Nov. 30,	2016		Nov. 30,		
		2013	2014	2015	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
		ACTUAL	ACTUAL	ACTUAL					
	PERSONNEL	0	0	0	769	0	768	768	(1)
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	3,042	2,732	2,711	3,001	2,677	3,001	3,001	0
	CONTRACTUAL SERVICES	118,364	120,104	108,928	123,575	83,680	123,575	123,155	(420)
	CAPITAL OUTLAY	0	272	0	0	0	0	0	0
	OTHER	0	0	46	0	0	0	0	0
	TOTALS	121,406	123,108	111,685	127,344	86,358	127,344	126,924	(420)
	PERSONNEL								
401	Salaries - Full-time	0	0	0	0	0	0	0	0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	0	0	0	714	0	714	714	0
405	Salaries - Overtime	0	0	0	0	0	0	0	0
411	Health Insurance	0	0	0	0	0	0	0	0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	0	0	0	44	0	44	44	(0)
422	Medicare Contribution	0	0	0	10	0	10	10	(0)
431	Retirement Contribution (IMRF)	0	0	0	0	0	0	0	0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								0
501	Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								0
601	Maintenance Supplies	825	428	466	1,000	770	1,000	1,000	0
602	Janitorial Supplies	2,217	2,304	2,246	2,001	1,908	2,001	2,001	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								0
701	Maintenance Service	54,861	53,430	52,884	55,220	41,998	55,220	54,975	(245)
702	Professional Service	0	0	0	0	1,015	0	0	0
703	Postage								0
704	Telephone	193	231	260	175	353	175	0	(175)
705	Publishing								0
706	Printing								0
711	Utilities	63,310	66,444	55,784	68,180	40,314	68,180	68,180	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	272	0	0	0	0	0	0
815	Furniture								0
830	Highways								0
890	Other Improvements								0
	OTHER								0
901	Contingency								0
905	Miscellaneous Expense	0	0	46	0	0	0	0	0
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	121,406	123,108	111,685	127,344	86,358	127,344	126,924	(420)

Jo Daviess County, IL
Annual Budget
FY2017

001-40102 County Board									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		
		2013	2014	2015	2016		2017		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	83,142	80,014	78,799	87,827	48,215	87,827	100,973	13,146
	TRAINING & PROFESSIONAL DEV.	1,619	1,618	2,268	4,372	1,651	4,372	4,772	400
	COMMODITIES	1,699	1,945	3,192	2,088	774	2,088	1,888	(200)
	CONTRACTUAL SERVICES	1,619	1,484	1,922	5,523	2,101	5,523	7,941	2,418
	CAPITAL OUTLAY	342	882	0	2,588	6,602	2,588	1,700	(888)
	OTHER	5,213	1,071	2,185	4,000	2,026	4,000	5,200	1,200
	TOTALS	93,634	87,013	88,366	106,398	61,369	106,398	122,474	16,076
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem	55,020	53,100	52,440	59,280	34,140	59,280	69,160	9,880
403	Salaries - Part-time & Temporary	6,300	6,300	6,300	6,300	2,833	6,300	9,200	2,900
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	3,792	3,683	3,642	4,066	2,292	4,066	4,858	792
422	Medicare Contribution	881	861	852	951	536	951	1,136	185
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage	17,149	16,069	15,565	17,230	8,414	17,230	16,618	(612)
	TRAINING & PROFESSIONAL DEV.								0
501	Education & Training	544	343	539	2,510	240	2,510	2,510	0
502	Travel Expense			0	562	136	562	762	200
503	Dues	1,075	1,275	1,729	1,300	1,275	1,300	1,500	200
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								0
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies	27	406	193	288	136	288	588	300
605	Office Supplies	1,672	1,539	2,999	1,800	638	1,800	1,300	(500)
606	Minor Equipment & Small Tools	0	0	0	0	0	0	0	0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								0
701	Maintenance Service					554	0	500	500
702	Professional Service	480	973	0	2,533	0	2,533	2,033	(500)
703	Postage	378	149	227	1,000	197	1,000	1,000	0
704	Telephone & Electronic Communications	341	315	1,695	490	1,334	490	3,408	2,918
705	Publishing	277	47	0	1,500	16	1,500	1,000	(500)
706	Printing	143	0	0	0	0	0	0	0
711	Utilities								0
712	Garbage Disposal								3,408
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	342	882	0	2,588	0	2,588	1,700	(888)
815	Furniture					6,602			0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								0
901	Contingency								0
905	Miscellaneous Expense	25	71	185	2,000	26	2,000	1,450	(550)
910	Intergovernmental Agreement								0
990	Interfund Transfer	5,188	1,000	2,000	2,000	2,000	2,000	3,750	1,750
	TOTAL EXPENDITURES	93,634	87,013	88,366	106,398	61,369	106,398	122,474	16,076

Jo Daviess County, IL
Annual Budget
FY2017

001-40103 County Administrator									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		
		2013	2014	2015	BUDGET	2016	2017		16 to '17
		ACTUAL	ACTUAL	ACTUAL		10-mo Actual	Est. Actual	PROPOSED	
	PERSONNEL	160,440	169,240	169,949	178,112	148,878	178,112	188,665	10,553
	TRAINING & PROFESSIONAL DEV.	1,826	1,785	1,655	2,581	1,260	1,610	2,581	0
	COMMODITIES	2,065	2,115	2,198	1,810	678	1,560	1,810	0
	CONTRACTUAL SERVICES	612	1,150	949	1,400	1,493	1,561	1,727	327
	CAPITAL OUTLAY	0	0	0	0	943	943	0	0
	OTHER	1,000	0						
	TOTALS	165,943	175,290	175,751	184,903	154,253	184,786	195,783	10,880
	PERSONNEL								
401	Salaries - Full-time	118,095	130,233	122,452	125,846	105,271	125,846	129,183	3,337
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	9,672	3,416	8,352	10,711	9,215	10,711	15,003	4,292
405	Salaries - Overtime								
411	Health Insurance	8,182	10,126	15,478	16,640	13,856	16,640	18,108	1,468
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	7,826	8,189	8,002	8,467	6,990	8,467	8,939	472
422	Medicare Contribution	1,830	1,915	1,872	1,980	1,634	1,980	2,091	111
431	Retirement Contribution (IMRF/SLEP)	14,459	15,360	13,572	14,068	11,589	14,068	14,940	872
441	Uniform Allowance								
451	Automobile Mileage	375	0	222	400	321	400	400	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	229	190	200	881	85	335	881	0
502	Travel Expense	459	432	296	500	0	100	500	0
503	Dues	1,138	1,164	1,159	1,200	1,175	1,175	1,200	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	73	356	226	110	60	110	110	0
605	Office Supplies	1,792	1,529	1,972	1,500	618	1,250	1,500	0
606	Minor Equipment & Small Tools	200	230	0	200	0	200	200	0
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	0	0	0	421	161	0	0
702	Professional Service	0	32	0	100	0	100	100	0
703	Postage	5	5	0	200	0	200	200	0
704	Telephone & Electronic Communications	606	889	828	1,000	1,073	1,000	1,327	327
705	Publishing	0	224	121	100	0	100	100	0
706	Printing	0	0	0	0	0	0	0	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture	0	0	0	0	943	943	0	
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0
	TOTAL EXPENDITURES	165,943	175,290	175,751	184,903	154,253	184,786	195,783	10,880

Jo Daviess County, IL
Annual Budget
FY2017

001-40104 County Treasurer										
EXPENDITURES										
Acct. No.	Acct. Title	Year Ending			Year Ending	Amount of				
		Nov. 30,			Nov. 30,					
		2012	2013	2014	2015	2016			2017	Change
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	201,717	210,735	218,215	218,694	236,261	187,004	236,260	235,685	(576)
	TRAINING & PROFESSIONAL DEV.	1,095	1,020	1,417	1,252	1,400	1,264	1,400	1,725	325
	COMMODITIES	1,149	933	1,014	1,631	1,660	879	1,660	1,694	34
	CONTRACTUAL SERVICES	18,888	19,303	20,243	21,188	22,835	21,036	22,085	22,926	91
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0
	OTHER	0	0	2,000	2,000	1,750	1,750	1,750	1,750	0
	TOTALS	222,850	231,990	242,890	244,765	263,906	211,933	263,155	263,780	(126)
	PERSONNEL									
401	Salaries - Full-time	137,092	144,319	146,625	156,159	156,741	132,708	156,741	160,709	3,968
402	Salaries - Per diem									
403	Salaries - Part-time & Temporary	8,105	6,550	8,302	4,361	9,476	2,383	9,476	9,732	256
405	Salaries - Overtime									0
411	Health Insurance	30,010	30,832	34,561	29,585	38,570	26,689	38,570	34,487	(4,083)
412	Unemployment Insurance									
413	Worker's Comp. Insurance									
421	Social Security Contribution	8,815	9,298	9,454	9,816	10,708	8,399	10,708	10,970	262
422	Medicare Contribution	2,062	2,175	2,211	2,296	2,504	1,964	2,504	2,566	62
431	Retirement Contribution (IMRF)	15,634	17,561	17,063	16,477	17,761	14,479	17,761	16,721	(1,040)
441	Uniform Allowance									
451	Automobile Mileage	0	0	0	0	500	381	500	500	0
	TRAINING & PROFESSIONAL DEV.									
501	Education & Training	0	0	0	629	500	448	500	600	100
502	Travel Expense	795	674	711	623	750	666	750	750	0
503	Dues	300	346	706	0	150	150	150	375	225
504	Publications									
505	Tuition Reimbursement									
	COMMODITIES									
601	Maintenance Supplies									
602	Janitorial Supplies									
603	Operating Supplies									
604	Computer Supplies	0	0	0	253	200	35	200	200	0
605	Office Supplies	1,149	933	1,014	1,278	1,460	844	1,460	1,494	34
606	Minor Equipment & Small Tools	0	0	0	100	0	0	0	0	0
611	Automotive Fuel/Oil									
621	Print Materials									
	CONTRACTUAL SERVICES									
701	Maintenance Service	1,230	1,166	1,412	2,176	1,750	1,313	1,750	1,350	(400)
702	Professional Service	16,538	16,810	16,948	17,087	18,535	17,872	18,535	18,706	171
703	Postage	500	263	211	344	1,000	162	250	1,000	0
704	Telephone & Electronic Communications	621	1,064	1,671	1,581	1,550	1,689	1,550	1,870	320
705	Publishing									
706	Printing									
711	Utilities									
712	Garbage Disposal									
719	Other Service Charges									
721	Liability Insurance									
722	General Insurance									
723	Risk Management Contribution									
724	Rentals									
	CAPITAL OUTLAY									
801	Land									
805	Buildings									
810	Equipment									
815	Furniture									
890	Other Improvements									
	OTHER									
901	Contingency									
905	Miscellaneous Expense									
910	Intergovernmental Agreement									
990	Interfund Transfer			2,000	2,000	1,750	1,750	1,750	1,750	0
	TOTAL EXPENDITURES	222,850	231,990	242,890	244,765	263,906	211,933	263,155	263,780	(126)

Jo Daviess County, IL
Annual Budget
FY2017

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
		2013	2014	2015	2016		2017		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	451	0	0	0	0	0
	COMMODITIES	5,358	4,182	3,150	6,000	1,225	6,000	5,700	(300)
	CONTRACTUAL SERVICES	13,001	13,110	13,613	13,700	8,919	13,900	14,000	300
	CAPITAL OUTLAY	0	0	0	0	1,522	1,522	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	18,359	17,292	17,214	19,700	11,666	21,422	19,700	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per Diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense	0	0	451		0	0	0	0
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies	5,358	4,182	2,955	5,000	1,225	5,000	4,700	(300)
606	Minor Equipment & Small Tools	0	0	195	1,000	0	1,000	1,000	0
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service					145			
703	Postage	11,481	11,600	12,000	12,000	7,182	12,000	12,000	0
704	Telephone & Electronic Communications								
705	Publishing	1,396	1,010	1,233	1,500	1,272	1,500	1,500	0
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	125	500	380	200	320	400	500	300
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture	0	0	0	0	1,522	1,522	0	0
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	18,359	17,292	17,214	19,700	11,666	21,422	19,700	0

Jo Daviess County, IL
Annual Budget
FY2017

001-40106 County Clerk & Recorder									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	BUDGET	Year Ending	Est. Actual	Year Ending	Amount of
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,			
		2013	2014	2015		2016			
		ACTUAL	ACTUAL	ACTUAL		10-mo Actual		PROPOSED	Change
									16 to 17
	PERSONNEL	339,177	350,427	360,144	387,352	319,206	384,650	390,379	3,027
	TRAINING & PROFESSIONAL DEV.	920	1,412	460	3,056	0	1,656	1,656	(1,400)
	COMMODITIES	8,555	7,335	7,203	7,390	5,208	7,390	7,390	0
	CONTRACTUAL SERVICES	28,956	28,730	27,359	37,367	27,207	38,667	39,406	2,039
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	5,500	2,500	2,500	2,500	2,500	2,500	2,500	0
	TOTALS	383,108	390,403	397,666	437,665	354,121	434,863	441,331	3,666
	PERSONNEL								
401	Salaries - Full-time	232,420	241,026	249,505	256,578	214,667	256,578	255,333	(1,245)
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	3,767	495	0	7,202	3,889	4,500	7,396	194
405	Salaries - Overtime								
411	Health Insurance	59,806	65,633	67,229	72,445	64,164	72,445	79,042	6,597
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	13,704	13,942	14,499	16,881	12,347	16,881	16,816	(65)
422	Medicare Contribution	3,205	3,261	3,391	3,948	2,889	3,948	3,933	(15)
431	Retirement Contribution (IMRF)	26,274	26,070	25,520	28,623	21,251	28,623	26,183	(2,440)
441	Uniform Allowance								
451	Automobile Mileage		0	0	1,675	0	1,675	1,675	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense	920	1,412	460	3,056	0	1,656	1,656	(1,400)
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies	8,555	7,335	7,203	7,390	5,208	7,390	7,390	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
620	Anticipated Revenue Stamps Sold								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	166	42	0	400	0	400	400	0
702	Professional Service	20,469	19,758	18,680	25,212	19,288	25,212	25,412	200
703	Postage	6,023	5,991	5,457	9,255	4,404	9,255	9,255	0
704	Telephone & Electronic Communications	2,297	2,938	3,222	2,500	3,515	3,800	4,339	1,839
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	5,500	2,500	2,500	2,500	2,500	2,500	2,500	0
	TOTAL EXPENDITURES	383,108	390,403	397,666	437,665	354,121	434,863	441,331	3,666

Jo Daviess County, IL
Annual Budget
FY2017

001-40107 Elections									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	BUDGET	10-mo Actual 2016	Est. Actual		
ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17		
	PERSONNEL	16,499	39,862	16,926	43,990	19,500	43,990	21,302	(22,688)
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	9,864	22,272	8,937	32,000	19,142	32,000	16,307	(15,693)
	CONTRACTUAL SERVICES	44,725	63,966	48,152	71,000	57,841	71,000	59,500	(11,500)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	71,089	126,099	74,015	146,990	96,483	146,990	97,109	(49,881)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	14,324	34,996	14,618	36,310	16,622	36,310	18,155	(18,155)
405	Salaries - Overtime	894	1,991	894	2,500	1,329	2,500	1,400	(1,100)
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	55	123	55	155	116	155	87	(68)
422	Medicare Contribution	13	29	13	36	27	36	20	(16)
431	Retirement Contribution (IMRF)	108	231	97	272	145	272	140	(132)
441	Uniform Allowance								
451	Automobile Milage	1,105	2,492	1,249	4,717	1,260	4,717	1,500	(3,217)
	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	9,864	22,272	8,937	32,000	19,142	32,000	16,307	(15,693)
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	22,143	29,453	29,554	30,000	29,870	30,000	30,000	0
702	Professional Service	11,377	27,349	9,610	30,000	22,883	30,000	15,000	(15,000)
703	Postage	6,460	2,271	6,889	4,000	1,674	4,000	7,500	3,500
704	Telephone & Electronic Communications								
705	Publishing	4,746	4,892	2,099	7,000	3,414	7,000	7,000	0
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	71,089	126,099	74,015	146,990	96,483	146,990	97,109	(49,881)

Jo Daviess County, IL
Annual Budget
FY2017

001-40108 Chief County Assessment Officer									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016		Nov. 30, 2017		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	Change
									16 to '17
	PERSONNEL	232,485	236,294	240,711	258,640	207,363	258,640	266,541	7,901
	TRAINING & PROFESSIONAL DEV.	3,396	4,935	5,122	5,306	4,350	5,306	5,326	20
	COMMODITIES	4,106	3,795	2,819	5,323	2,471	5,323	5,303	(20)
	CONTRACTUAL SERVICES	34,725	38,371	47,079	43,202	23,712	43,202	43,376	174
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	3,076	3,076	3,076	3,076	3,076	3,076	4,076	1,000
	TOTALS	277,789	286,471	298,807	315,547	240,972	315,547	324,622	9,075
	PERSONNEL								
401	Salaries - Full-time	165,441	165,393	169,697	178,086	145,228	178,086	182,718	4,632
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	604	535	812	1,613	548	1,613	1,657	44
405	Salaries - Overtime	0	0	0	930	0	930	930	0
411	Health Insurance	34,934	39,606	40,692	43,860	36,522	43,860	47,866	4,006
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	9,870	9,857	9,795	11,385	8,368	11,385	11,675	290
422	Medicare Contribution	2,308	2,305	2,291	2,663	1,957	2,663	2,730	67
431	Retirement Contribution (IMRF)	19,178	18,415	17,163	19,803	14,623	19,803	18,665	(1,138)
441	Uniform Allowance								
451	Automobile Milage	150	184	261	300	117	300	300	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	675	1,368	1,301	1,400	925	1,400	1,400	0
502	Travel Expense	2,240	3,066	3,338	3,200	2,902	3,200	3,200	0
503	Dues	425	445	425	450	465	450	470	20
504	Publications	56	56	58	256	58	256	256	0
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	750	882	620	1,723	607	1,723	1,723	0
605	Office Supplies	3,356	2,913	2,199	3,600	1,864	3,600	3,580	(20)
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	1,816	1,356	1,115	2,050	973	2,050	2,050	0
702	Professional Service	13,515	15,046	13,636	17,532	15,782	17,532	16,532	(1,000)
703	Postage	7,639	9,498	12,044	8,443	3,500	8,443	8,443	0
704	Telephone & Electronic Communications	2,146	2,640	2,542	3,400	2,498	3,400	4,574	1,174
705	Publishing	9,389	9,351	17,259	11,277	960	11,277	11,277	0
706	Printing	221	480	483	500	0	500	500	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	3,076	3,076	3,076	3,076	3,076	3,076	4,076	1,000
	TOTAL EXPENDITURES	277,789	286,471	298,807	315,547	240,972	315,547	324,622	9,075

Jo Daviess County, IL
Annual Budget
FY2017

001-40109 Board of Review									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	10,177	10,101	10,033	11,089	9,944	11,089	11,089	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	1,647	0	1,647	1,647	0
	COMMODITIES	0	0	488	0	0	0	0	0
	CONTRACTUAL SERVICES	2,888	112	190	1,900	235	1,900	1,900	0
	CAPITAL OUTLAY	0	0						
	OTHER	0	0						
	TOTALS	13,064	10,213	10,711	14,636	10,178	14,636	14,636	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	9,000	9,000	9,000	9,000	9,000	9,000	9,000	0
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	558	558	558	558	558	558	558	0
422	Medicare Contribution	131	131	131	131	131	131	131	0
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage	488	412	345	1,400	255	1,400	1,400	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	850	0	850	850	0
502	Travel Expense	0	0	0	797	0	797	797	0
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies			488	0	0	0	0	0
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage	2,550	112	190	800	235	800	800	0
704	Telephone & Electronic Communications								0
705	Publishing	63	0	0	900	0	900	900	0
706	Printing	274	0	0	200	0	200	200	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	13,064	10,213	10,711	14,636	10,178	14,636	14,636	0

Jo Daviess County, IL
Annual Budget
FY2017

001-40110 Information & Communications Technology									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	2016		Nov. 30, 2017		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	107,923	113,246	149,434	154,283	162,654	198,725	225,963	71,680
	TRAINING & PROFESSIONAL DEV.	10,617	17	998	1,250	1,300	1,300	1,250	0
	COMMODITIES	3,764	1,633	2,233	2,000	1,338	2,000	2,000	0
	CONTRACTUAL SERVICES	4,856	5,099	6,794	8,160	7,579	7,975	10,282	2,122
	CAPITAL OUTLAY	3,961	2,329	2,094	2,100	1,321	2,100	2,000	(100)
	OTHER	2,600	9,050	8,550	7,765	7,500	7,500	6,185	(1,580)
	TOTALS	133,722	131,373	170,102	175,558	181,691	219,600	247,680	72,122
	PERSONNEL								
401	Salaries - Full-time	80,933	84,261	112,382	115,139	122,417	148,788	170,111	54,972
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	10,024	11,309	15,443	16,609	16,800	21,166	24,627	8,018
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	5,015	5,221	6,915	7,139	7,525	9,225	10,547	3,408
422	Medicare Contribution	1,173	1,221	1,617	1,670	1,760	2,158	2,467	797
431	Retirement Contribution (IMRF)	9,781	9,784	12,168	12,527	13,205	16,188	17,011	4,484
441	Uniform Allowance								
451	Automobile Mileage	998	1,450	908	1,200	947	1,200	1,200	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	9,826	0	998	1,000	1,300	1,300	1,000	0
502	Travel Expense	650	17	0	250	0	0	250	0
503	Dues								
504	Publications	140	0			0	0	0	0
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	3,484	1,492	2,127	1,750	1,131	1,750	1,750	0
605	Office Supplies	280	141	106	250	207	250	250	0
606	Minor Equipment & Small Tools	0							
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	3,089	3,120	4,357	4,400	4,229	4,400	5,300	900
703	Postage	0	38	0	600	0	200	600	0
704	Telephone & Electronic Communications	1,768	1,941	2,437	3,160	3,135	3,160	4,382	1,222
705	Publishing	0	0	0	0	215	215	0	0
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	3,961	2,329	2,094	2,100	1,321	2,100	2,000	(100)
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency	0	0	0	265	0	0	185	(80)
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	2,600	9,050	8,550	7,500	7,500	7,500	6,000	(1,500)
	TOTAL EXPENDITURES	133,722	131,373	170,102	175,558	181,691	219,600	247,680	72,122

Jo Daviess County, IL
Annual Budget
FY2017

001-40112 Miscellaneous									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	BUDGET	10-mo Actual	Est. Actual		
		ACTUAL	ACTUAL	ACTUAL					16 to '17
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	37,186	22,300	8,000	8,400	0	(22,300)
	CONTRACTUAL SERVICES	53,975	67,781	75,014	101,139	79,491	74,155	132,794	31,655
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	113,298	119,896	119,449	108,850	1,376	108,426	121,935	13,085
	TOTALS	167,272	187,677	231,649	232,289	88,867	190,981	254,729	22,440
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	0	0	37,186	22,300	8,000	8,400	0	(22,300)
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
620	Anticipated State Rev Stamps Sold								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	57,866	65,619	69,353	95,364	66,915	68,200	127,259	31,895
703	Postage	(4,084)	1,934	5,402	5,535	12,223	5,535	5,535	0
704	Telephone & Electronic Communications	193	228	260	240	353	420	0	(240)
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
903	R R SCH #210 Fish/Wildlife R Act 20%	989	1,398	1,309	1,800	1,376	1,376	1,800	0
905	Miscellaneous (State Rev.Stamps, SO Reg)	112,308	118,498	118,140	107,050	0	107,050	120,135	13,085
909	Pharmaceutical Drug Pick-Up	0	0	0	0	0			0
910	Intergovernmental Agreement (Homeland Security Grant Dis.)								
990	Interfund Transfer								
	TOTAL EXPENDITURES	167,272	187,677	231,649	232,289	88,867	190,981	254,729	22,440

Jo Daviess County, IL
Annual Budget
FY2017

Miscellaneous Budget Detail								
FY 2011 - FY 2017								
	FY11	FY12	FY13	FY14	FY15	FY16	FY17	Change 16 to 17
702 Professional Services								
Auditing Services	64,595	70,000	70,000	70,000	71,400	78,200	78,200	0
Codification Services	5,139	5,139	5,139	5,139	5,139	5,139	5,139	0
Weed Inspector	1,500	1,500	1,500	1,500	1,500	0	0	0
Cobra Admin	600	775	775	775	775	775	775	0
Cafeteria (Flex Spending) Plan Administration	875	875	875	875	1,150	1,150	1,150	0
Purchasing Card Annual Fee	0	0	0	0	0	0	95	95
Market Analysis Update-JDC Comp Plan	0	0	0	0	9,500	0	0	0
Implementation of salary plan survey	0	0	0	0	0	0	0	0
CVB annual meeting	3,000	3,000	3,000	3,000	3,000	3,000	0	(3,000)
Comprehensive cost/fee study	0	0	0	0	0	0	40,000	40,000
GASB 45 Actuarial Study	0	5,000	0	5,000	0	5,200	0	(5,200)
Illinois State Police Livescan Fees	0	0	0	2,300	2,300	1,900	1,900	0
Total - 702	\$75,709	\$86,289	\$81,289	\$88,589	\$94,764	\$95,364	\$127,259	31,895
604 Computer Supplies								
Civic (Clarity) Financial Software Update	0	0	0	0	43,650	22,300	0	(22,300)
703 Postage								
Postage machine rental/maintenance	3,520	3,520	3,520	3,520	5,535	5,535	5,535	0
704 Telephone & Electronic Comm								
Postage machine local phone line	240	240	240	240	240	240	0	(240)
903 R R SCH #210 Fish/Wildlife R Act 20%								
20% portion of Fish/Wildlife Refuge Act payment	0	1,000	1,800	1,800	1,800	1,800	1,800	0
905 Miscellaneous								
State Portion Revenue Stamps	92,000	92,000	112,000	116,000	106,000	106,000	119,085	13,085
State Portion Sex Offender Registration Fees	0	0	1,050	1,050	1,050	1,050	1,050	0
Total - 905	\$92,000	\$92,000	\$113,050	\$117,050	\$107,050	\$107,050	\$120,135	13,085
Total - Miscellaneous Budget Target Amount	\$171,469	\$183,049	\$199,899	\$211,199	\$253,039	\$232,289	\$254,729	22,440

Jo Daviess County, IL
Annual Budget
FY2017

001-41121 Sheriff									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		
		2013	2014	2015	2016		2017		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	1,404,213	1,480,866	1,532,632	1,569,352	1,346,175	1,569,352	1,648,284	78,932
	TRAINING & PROFESSIONAL DEV.	9,143	14,241	11,918	13,800	6,916	13,800	13,800	0
	COMMODITIES	92,945	94,147	90,759	91,769	55,988	91,769	91,769	0
	CONTRACTUAL SERVICES	47,361	40,707	47,144	50,282	30,698	50,282	50,282	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	84,000	84,000	84,000	84,000	84,000	84,000	84,000	0
	TOTALS	1,637,662	1,713,961	1,766,454	1,809,203	1,523,778	1,809,203	1,888,135	78,932
	PERSONNEL								
401	Salaries - Full-time	879,537	902,473	943,578	957,093	797,111	957,093	979,080	21,987
405	Salaries - Overtime (Union Provisions)								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	6,538	5,964	6,426	34,384	5,355	34,384	35,312	928
405	Salaries - Overtime	105,162	132,469	121,764	67,900	136,942	67,900	77,067	9,167
405	Salaries - Overtime - Holiday Patrol Grant	0	0	0	20,884	0	20,884	26,610	5,726
488	Salaries - River Patrol								
407	Deputy Sheriff Holiday								
411	Health Insurance	152,187	162,035	178,032	204,210	162,881	204,210	213,653	9,443
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	59,464	62,393	63,793	67,379	56,211	67,379	69,723	2,344
422	Medicare Contribution	13,907	14,591	14,919	15,758	13,146	15,758	16,306	548
431	Retirement Contribution (IMRF/SLEP)	178,836	191,883	187,904	193,744	167,125	193,744	222,533	28,789
441	Uniform Allowance	8,581	9,058	16,216	8,000	7,404	8,000	8,000	0
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	3,850	6,447	4,112	7,500	3,184	7,500	7,500	0
502	Travel Expense	3,814	5,782	5,173	4,000	1,719	4,000	4,000	0
503	Dues	1,093	1,700	1,880	1,300	1,612	1,300	1,300	0
504	Publications	386	312	752	1,000	401	1,000	1,000	0
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	13,152	10,012	10,272	10,369	7,608	10,369	10,369	0
604	Computer Supplies			1,286	3,900	4,969	3,900	3,900	0
605	Office Supplies								
606	Minor Equipment & Small Tools	1,459	2,264	507	2,500	1,045	2,500	2,500	0
611	Automotive Fuel/Oil	78,334	81,871	78,694	75,000	42,366	75,000	75,000	0
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	28,132	26,607	36,376	35,082	27,062	35,082	35,082	0
702	Professional Service	2,253	2,424	1,225	3,000	73	3,000	3,000	0
703	Postage	1,306	1,264	1,401	2,400	1,615	2,400	2,400	0
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing	533	1,612	1,542	2,300	1,820	2,300	2,300	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
725	Union Legal Services	15,137	8,800	6,600	7,500	128	7,500	7,500	0
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	84,000	84,000	84,000	84,000	84,000	84,000	84,000	0
	TOTAL EXPENDITURES	1,637,662	1,713,961	1,766,454	1,809,203	1,523,778	1,809,203	1,888,135	78,932

Jo Daviess County, IL
Annual Budget
FY2017

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
		2013	2014	2015	2016		2017		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	435,800	487,110	487,235	497,653	419,063	497,653	531,100	33,447
	TRAINING & PROFESSIONAL DEV.	1,581	311	1,369	2,135	1,110	2,135	2,135	0
	COMMODITIES	13,134	14,718	15,744	16,200	13,229	16,200	16,200	0
	CONTRACTUAL SERVICES	144,285	152,626	134,189	167,636	113,532	167,636	167,636	0
	CAPITAL OUTLAY	0	3,850	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	594,801	658,615	638,537	683,624	546,934	683,624	717,071	33,447
	PERSONNEL								
401	Salaries - Full-time	265,786	287,843	293,171	300,779	255,636	300,779	311,455	10,676
405	Salaries - Overtime (Union Provisions)								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	1,253	6,988	15,990	3,249	7,433	3,249	3,337	88
405	Salaries - Overtime	38,502	39,564	30,087	35,000	29,199	35,000	42,736	7,736
411	Health Insurance	58,669	75,256	69,771	78,360	60,636	78,360	85,103	6,743
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	17,888	19,296	19,977	21,020	17,369	21,020	22,167	1,147
422	Medicare Contribution	4,183	4,513	4,672	4,916	4,062	4,916	5,184	268
431	Retirement Contribution (IMRF/SLEP)	48,471	52,034	49,699	52,829	43,515	52,829	59,619	6,790
441	Uniform Allowance	1,048	1,616	3,868	1,500	1,214	1,500	1,500	0
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	1,581	311	1,199	2,000	1,060	2,000	2,000	0
502	Travel Expense								
503	Dues	0	0	170	135	50	135	135	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	1,663	683	168	2,000	514	2,000	2,000	0
602	Janitorial Supplies	2,937	3,322	2,740	3,000	3,457	3,000	3,000	0
603	Operating Supplies	4,689	5,062	8,746	5,000	3,368	5,000	5,000	0
604	Computer Supplies								
605	Office Supplies	2,089	2,928	2,955	3,000	2,840	3,000	3,000	0
606	Minor Equipment & Small Tools	1,756	2,723	1,135	3,200	3,050	3,200	3,200	0
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	10,352	4,906	13,420	10,600	6,236	10,600	10,600	0
702	Professional Service	20,888	22,357	21,893	22,000	23,249	22,000	22,000	0
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities	48,101	55,579	43,982	63,941	37,227	63,941	63,941	0
712	Garbage Disposal	1,141	1,169	1,318	1,100	1,232	1,100	1,100	0
719	Other Service Charges	57,048	60,691	45,388	60,800	41,400	60,800	60,800	0
721	Liability Insurance								
722	General Insurance	4,337	5,597	6,576	7,200	4,197	7,200	7,200	0
723	Risk Management Contribution								
724	Rentals								
725	Union Legal Fees	2,417	2,328	1,612	1,995	(11)	1,995	1,995	0
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	3,850	0	0	0	0	0	0
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	594,801	658,615	638,537	683,624	546,934	683,624	717,071	33,447

Jo Daviess County, IL
Annual Budget
FY2017

001-41123 Communications									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016	10-mo Actual	Est. Actual	Nov. 30, 2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET			PROPOSED	16 to '17
	PERSONNEL	679,386	719,247	735,867	722,921	655,589	722,921	757,042	34,121
	TRAINING & PROFESSIONAL DEV.	0	125	468	500	229	500	500	0
	COMMODITIES	700	904	10,556	1,000	4,239	1,000	1,000	0
	CONTRACTUAL SERVICES	118,738	106,342	78,582	134,723	83,950	134,723	123,414	(11,309)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	798,824	826,617	825,473	859,144	744,008	859,144	881,956	22,812
	PERSONNEL								
401	Salaries - Full-time	407,432	429,032	441,266	436,656	364,762	436,656	444,427	7,771
405	Salaries - Overtime (Union Provisions)								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	1,121	1,365	1,173	8,666	2,597	8,666	8,900	234
405	Salaries - Overtime	78,980	78,343	81,851	57,300	94,906	57,300	62,025	4,725
411	Health Insurance	63,944	74,470	75,275	90,960	65,329	90,960	103,200	12,240
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	29,821	31,066	31,885	31,163	27,878	31,163	31,952	789
422	Medicare Contribution	6,974	7,266	7,457	7,288	6,520	7,288	7,473	185
431	Retirement Contribution (IMRF/SLEP)	91,113	97,704	96,961	90,888	93,598	90,888	99,064	8,176
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	125	468	500	229	500	500	0
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	700	904	10,556	1,000	4,239	1,000	1,000	0
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	26,864	44,570	33,863	37,430	29,405	37,430	39,163	1,733
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications	72,661	45,089	29,381	67,793	27,574	67,793	69,751	1,958
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	11,011	11,383	11,738	25,000	26,996	25,000	10,000	(15,000)
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
725	Union Legal Services	8,202	5,300	3,600	4,500	(24)	4,500	4,500	0
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	798,824	826,617	825,473	859,144	744,008	859,144	881,956	22,812

Jo Daviess County, IL
Annual Budget
FY2017

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
		2013	2014	2015	2016		2017		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	109,250	114,987	131,930	173,837	112,004	173,837	187,672	13,835
	TRAINING & PROFESSIONAL DEV.	0	300	0	500	0	500	500	0
	COMMODITIES	400	693	736	1,000	745	1,000	1,000	0
	CONTRACTUAL SERVICES	1,218	1,414	826	4,005	(5)	4,005	4,005	0
	CAPITAL OUTLAY	0	987	17,421	1,000	0	1,000	1,000	0
	OTHER	0	0	0	9,991	0	9,991	9,991	0
	TOTALS	110,869	118,381	150,912	190,333	112,743	190,333	204,168	13,835
	PERSONNEL								
401	Salaries - Full-time	67,985	70,736	76,537	102,336	58,736	102,336	105,310	2,974
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	2,408	1,383	2,733	2,109	4,870	2,109	2,166	57
405	Salaries - Overtime	3,432	3,292	7,190	3,000	8,818	3,000	3,000	0
411	Health Insurance	17,335	20,649	23,437	38,290	24,003	38,290	46,126	7,836
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	4,299	4,267	4,890	6,662	3,842	6,662	6,850	188
422	Medicare Contribution	1,006	998	1,144	1,558	899	1,558	1,602	44
431	Retirement Contribution (IMRF/SLEP)	12,727	13,163	14,336	19,382	10,471	19,382	22,117	2,735
441	Uniform Allowance	60	500	1,663	500	365	500	500	
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	300	0	500	0	500	500	0
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools	400	693	736	1,000	745	1,000	1,000	0
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	241	0	3,000	0	3,000	3,000	0
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
725	Union Legal Services	1,218	1,173	826	1,005	(5)	1,005	1,005	0
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	987	17,421	1,000	0	1,000	1,000	0
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense			0	9,991	0	9,991	9,991	0
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	110,869	118,381	150,912	190,333	112,743	190,333	204,168	13,835

Jo Daviess County, IL
Annual Budget
FY2017

001-41125 Emergency Management									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016		Nov. 30, 2017		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	5,830	6,884	21,806	24,368	17,568	24,368	25,071	703
	TRAINING & PROFESSIONAL DEV.	1,658	819	833	1,650	938	1,650	1,850	200
	COMMODITIES	3,043	4,090	5,988	12,200	5,145	12,200	11,500	(700)
	CONTRACTUAL SERVICES	7,958	8,025	8,470	17,570	6,893	17,570	32,616	15,046
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	239	1,690	2,000	1,687	2,000	2,500	500
	TOTALS	18,488	20,057	38,786	57,788	32,231	57,788	73,537	15,749
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	0	4,904	19,648	19,661	16,320	19,661	20,196	535
405	Salaries - Overtime	4,603	1,047	609	2,462	0	2,462	2,522	60
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	283	369	1,256	1,372	1,012	1,372	1,409	37
422	Medicare Contribution	66	86	294	321	237	321	329	8
431	Retirement Contribution (IMRF)	878	204	0	453	0	453	515	62
441	Uniform Allowance	0	10	0	0	0	0	0	0
451	Automobile Mileage		264	0	100	0	100	100	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	375	375	125	650	125	650	650	0
502	Travel Expense	1,283	444	708	1,000	813	1,000	1,200	200
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	0	0	4,114	4,000	3,907	4,000	4,000	0
602	Janitorial Supplies								
603	Operating Supplies	1,969	1,048	219	2,200	81	2,200	2,200	0
604	Computer Supplies	0	560	246	500	230	500	500	0
605	Office Supplies	0	25	80	200	31	200	300	100
606	Minor Equipment & Small Tools	1,074	2,026	0	3,300	0	3,300	2,500	(800)
611	Automotive Fuel/Oil	0	431	1,328	2,000	896	2,000	2,000	0
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	5,558	5,911	1,908	4,000	0	4,000	4,000	0
702	Professional Service	0	250	51	5,280	1,530	5,280	5,255	(25)
703	Postage	0	0	0	50	0	50	50	0
704	Telephone & Electronic Communications	0	64	381	1,440	921	1,440	1,511	71
705	Publishing								
706	Printing								
711	Utilities	0	0	2,196	2,000	1,001	2,000	2,000	0
712	Garbage Disposal								
719	Other Service Charges	0	0	0	0	0	0	15,000	15,000
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals	2,400	1,800	3,934	4,800	3,440	4,800	4,800	0
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
920	Unbudgeted Grant Expense	0	239	1,690	2,000	1,687	2,000	2,000	0
990	Interfund Transfer	0	0	0	0	0	0	500	500
	TOTAL EXPENDITURES	18,488	20,057	38,786	57,788	32,231	57,788	73,537	15,749

Jo Daviess County, IL
Annual Budget
FY2017

001-41126 Merit Commission								
EXPENDITURES								
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016		Nov. 30, 2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED
								16 to '17
	PERSONNEL	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	250	430	0	750	432	750	750
	COMMODITIES	0	67	0	250	34	250	250
	CONTRACTUAL SERVICES	0	402	1,700	3,000	485	3,000	3,000
	CAPITAL OUTLAY	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0
	TOTALS	250	898	1,700	4,000	950	4,000	4,000
	PERSONNEL							
401	Salaries - Full-time							
402	Salaries - Per diem							
403	Salaries - Part-time & Temporary							
405	Salaries - Overtime							
411	Health Insurance							
412	Unemployment Insurance							
413	Worker's Comp. Insurance							
421	Social Security Contribution							
422	Medicare Contribution							
431	Retirement Contribution (IMRF)							
441	Uniform Allowance							
451	Automobile Mileage							
	TRAINING & PROFESSIONAL DEV.							
501	Education & Training							
502	Travel Expense	0	180	0	500	182	500	500
503	Dues	250	250	0	250	250	250	250
504	Publications							
505	Tuition Reimbursement							
	COMMODITIES							
601	Maintenance Supplies							
602	Janitorial Supplies							
603	Operating Supplies							
604	Computer Supplies							
605	Office Supplies	0	67	0	250	34	250	250
606	Minor Equipment & Small Tools							
611	Automotive Fuel/Oil							
621	Print Materials							
	CONTRACTUAL SERVICES							
701	Maintenance Service							
702	Professional Service	0	293	1,700	2,000	0	2,000	2,000
703	Postage							
704	Telephone & Electronic Communications							
705	Publishing	0	109	0	1,000	485	1,000	1,000
706	Printing							
711	Utilities							
712	Garbage Disposal							
719	Other Service Charges							
721	Liability Insurance							
722	General Insurance							
723	Risk Management Contribution							
724	Rentals							
	CAPITAL OUTLAY							
801	Land							
805	Buildings							
810	Equipment							
815	Furniture							
820	Vehicle							
830	Highways							
890	Other Improvements							
	OTHER							
901	Contingency							
905	Miscellaneous Expense							
910	Intergovernmental Agreement							
990	Interfund Transfer							
	TOTAL EXPENDITURES	250	898	1,700	4,000	950	4,000	4,000

Jo Daviess County, IL
Annual Budget
FY2017

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	
		2013	2014	2015	2016		2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	27,810	31,481	31,080	34,527	30,587	34,528	41,095	6,568
	TRAINING & PROFESSIONAL DEV.	1,358	1,278	955	2,745	300	2,745	2,745	0
	COMMODITIES	325	433	246	458	241	458	458	0
	CONTRACTUAL SERVICES	16,980	19,818	12,999	16,390	9,415	16,390	16,390	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	2,162	2,112	2,190	2,250	40	2,250	2,250	0
	TOTALS	48,636	55,122	47,470	56,370	40,583	56,371	62,938	6,568
	PERSONNEL								
401	Salaries - Full-time	17,000	16,673	17,340	17,687	15,346	17,687	18,000	313
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	2,021	1,985	2,260	3,477	2,721	3,477	3,477	0
405	Salaries - Overtime								0
411	Health Insurance	3,214	6,032	6,191	6,655	8,493	6,655	13,068	6,413
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	1,504	1,437	1,478	1,683	1,029	1,683	1,702	19
422	Medicare Contribution	352	336	346	394	241	394	398	4
431	Retirement Contribution (IMRF)	2,606	2,691	2,601	2,632	1,805	2,632	2,450	(182)
441	Uniform Allowance								
451	Automobile Mileage	1,114	2,327	864	2,000	952	2,000	2,000	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	1,019	836	655	1,395	0	1,395	1,395	0
502	Travel Expense	14	117	0	1,000	0	1,000	1,000	0
503	Dues	325	325	300	350	300	350	350	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	0	0	0	0	0	0	0	0
604	Computer Supplies								
605	Office Supplies	325	433	246	458	241	458	458	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	13,745	16,712	11,461	13,040	8,195	13,040	13,040	0
703	Postage	19	29	78	110	47	110	110	0
704	Telephone & Electronic Communications	1,048	951	459	1,040	647	1,040	1,040	0
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	667	0	0	0	0	0	0	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals Morgue Facility	1,500	2,125	1,000	2,200	527	2,200	2,200	0
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	162	112	190	250	40	250	250	0
910	Intergovernmental Agreement								
990	Interfund Transfer	2,000	2,000	2,000	2,000	0	2,000	2,000	0
	TOTAL EXPENDITURES	48,636	55,122	47,470	56,370	40,583	56,371	62,938	6,568

Jo Daviess County, IL
Annual Budget
FY2017

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
		2013	2014	2015	2016		2017		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	110,008	106,415	114,903	117,958	102,124	117,958	120,243	2,285
	TRAINING & PROFESSIONAL DEV.	1,065	1,115	1,115	6,500	1,195	6,500	6,500	0
	COMMODITIES	25,025	11,023	5,094	17,500	6,033	17,500	13,125	(4,375)
	CONTRACTUAL SERVICES	21,801	29,797	31,452	38,125	34,679	38,125	42,687	4,562
	CAPITAL OUTLAY	150	554	23	2,000	70	2,000	2,000	0
	OTHER	1,934	1,929	1,935	2,000	900	2,000	2,000	0
	TOTALS	159,983	150,835	154,522	184,083	145,000	184,083	186,555	2,472
	PERSONNEL								
401	Salaries - Full-time	55,393	55,824	58,424	60,001	51,924	60,001	61,621	1,620
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	36,479	36,766	38,478	39,516	34,235	39,516	40,583	1,067
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	5,696	5,741	6,008	6,170	5,342	6,170	6,337	167
422	Medicare Contribution	1,332	1,343	1,405	1,443	1,249	1,443	1,482	39
431	Retirement Contribution (IMRF)	11,108	6,742	10,587	10,827	9,373	10,827	10,220	(607)
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	3,500	0	3,500	3,500	0
502	Travel Expense	0	0	0	1,000	0	1,000	1,000	0
503	Dues	1,065	1,115	1,115	2,000	1,195	2,000	2,000	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	189	379	0	1,000	511	1,000	1,000	0
605	Office Supplies	301	263	591	1,500	82	1,500	1,500	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials	24,535	10,382	4,504	15,000	5,439	15,000	10,625	(4,375)
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	8,368	13,356	15,347	19,625	25,801	19,625	24,000	4,375
703	Postage	175	196	255	500	94	500	500	0
704	Telephone & Electronic Communication	2,387	3,182	3,247	4,000	3,266	4,000	4,187	187
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	10,872	13,063	12,603	14,000	5,518	14,000	14,000	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	150	554	23	2,000	70	2,000	2,000	0
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement	1,934	1,929	1,935	2,000	900	2,000	2,000	0
990	Interfund Transfer								
	TOTAL EXPENDITURES	159,983	150,835	154,522	184,083	145,000	184,083	186,555	2,472

Jo Daviess County, IL
Annual Budget
FY2017

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
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	376,793	391,847	402,782	421,438	341,623	421,439	393,284	(28,155)
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	4,727	4,231	4,274	5,000	5,000	4,000	5,000	0
	CONTRACTUAL SERVICES	4,118	12,302	10,951	8,900	11,191	13,100	13,693	4,793
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	385,638	408,380	418,008	435,338	357,814	438,539	411,977	(23,362)
	PERSONNEL								
401	Salaries - Full-time	270,209	281,740	290,766	293,880	240,269	293,880	270,119	(23,761)
402	Salaries - Per diem							0	
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	52,401	54,877	56,170	67,603	47,815	67,603	69,988	2,385
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	15,293	16,001	16,818	18,221	13,786	18,221	16,747	(1,473)
422	Medicare Contribution	3,576	3,742	3,934	4,261	3,224	4,261	3,917	(344)
431	Retirement Contribution (IMRF)	29,823	29,988	29,596	31,974	31,028	31,974	27,012	(4,961)
441	Uniform Allowance								
451	Automobile Mileage	5,491	5,500	5,500	5,500	5,500	5,500	5,500	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies	4,727	4,231	4,274	5,000	5,000	4,000	5,000	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage	223	191	174	1,000	122	200	1,000	0
704	Telephone & Electronic Communications	2,035	2,301	2,235	2,900	2,299	2,900	2,693	(207)
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	1,860	9,810	8,542	5,000	8,770	10,000	10,000	5,000
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	385,638	408,380	418,008	435,338	357,814	438,539	411,977	(23,362)

Jo Daviess County, IL
Annual Budget
FY2017

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
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	282,225	291,388	248,599	298,741	235,421	298,741	298,592	(149)
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	6,798	6,394	6,289	6,762	6,730	6,762	6,762	0
	CONTRACTUAL SERVICES	8,560	8,588	7,671	13,593	7,309	13,593	13,809	216
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	297,582	306,371	262,559	319,096	249,461	319,096	319,163	67
	PERSONNEL								
401	Salaries - Full-time	192,917	197,376	174,699	204,443	168,276	204,443	204,775	332
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	52,401	56,715	40,142	55,210	36,805	55,210	56,527	1,317
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	11,590	12,001	11,275	13,078	10,623	13,078	13,099	21
422	Medicare Contribution	2,711	2,807	2,637	3,059	2,484	3,059	3,063	4
431	Retirement Contribution (IMRF)	22,605	22,490	19,846	22,951	17,233	22,951	21,127	(1,824)
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies	6,798	6,394	6,289	6,762	6,730	6,762	6,762	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	941	1,118	252	4,000	895	4,000	4,000	0
703	Postage	5,621	4,894	5,420	6,393	4,535	6,393	6,393	0
704	Telephone & Electronic Communications	1,997	2,576	1,998	3,200	1,879	3,200	3,416	216
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	297,582	306,371	262,559	319,096	249,461	319,096	319,163	67

Jo Daviess County, IL
Annual Budget
FY2017

001-42134 States Attorney									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016		Nov. 30, 2017		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	382,906	396,743	403,231	438,413	359,346	438,413	451,192	12,779
	TRAINING & PROFESSIONAL DEV.	2,007	3,717	1,723	5,300	1,311	5,300	3,300	(2,000)
	COMMODITIES	5,012	4,783	3,644	5,250	3,370	5,250	4,450	(800)
	CONTRACTUAL SERVICES	15,601	15,601	16,956	30,539	20,024	30,539	27,583	(2,956)
	CAPITAL OUTLAY	0	205	0	250	0	250	0	(250)
	OTHER	0	3,500	3,500	3,500	3,500	3,500	5,000	1,500
	TOTALS	405,526	424,550	429,055	483,252	387,551	483,252	491,525	8,273
	PERSONNEL								
401	Salaries - Full-time	300,055	296,506	302,428	313,929	247,692	313,929	282,372	(31,557)
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	181	4,920	5,097	10,270	9,898	10,270	15,000	4,730
405	Salaries - Overtime								
406	Salaries - Grants (Victim Witness Coordinator)	0	0	0	0	16,529	0	36,546	36,546
411	Health Insurance	26,250	42,814	43,965	54,140	39,655	54,140	59,123	4,983
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	17,678	16,784	17,329	20,100	15,505	20,100	20,427	327
422	Medicare Contribution	4,213	4,025	4,101	4,701	3,663	4,701	4,777	76
431	Retirement Contribution (IMRF)	34,529	31,694	30,311	35,273	26,404	35,273	32,947	(2,326)
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	585	875	450	2,000	350	2,000	1,000	(1,000)
502	Travel Expense	738	2,151	509	2,500	197	2,500	1,500	(1,000)
503	Dues	684	692	764	800	764	800	800	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	1,082	552	600	750	243	750	700	(50)
605	Office Supplies	2,262	3,880	2,734	4,000	2,244	4,000	3,000	(1,000)
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials	1,668	352	310	500	882	500	750	250
	CONTRACTUAL SERVICES								
701	Maintenance Service	745	668	704	1,000	763	1,000	800	(200)
702	Professional Service	7,000	7,000	7,000	7,000	7,000	7,000	7,000	0
703	Postage	911	633	605	1,800	558	1,800	1,800	0
704	Telephone & Electronic Communications	4,169	5,070	4,934	5,100	4,692	5,100	5,100	0
705	Publishing								
706	Printing	60	0	25	100	0	100	100	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	2,716	2,231	3,688	15,539	7,011	15,539	12,783	(2,756)
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture	0	205	0	250	0	250	0	(250)
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer		3,500	3,500	3,500	3,500	3,500	5,000	1,500
	TOTAL EXPENDITURES	405,526	424,550	429,055	483,252	387,551	483,252	491,525	8,273

Jo Daviess County, IL
Annual Budget
FY2017

001-44153 Animal Control									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016			Nov. 30, 2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	80,292	60,562	38,472	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	65	65	469	0	0	0	0	0
	COMMODITIES	4,712	5,400	4,480	0	0	0	0	0
	CONTRACTUAL SERVICES	20,278	20,717	22,977	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	1,000	3,000	2,000	0	0	0	0	0
	TOTALS	106,347	89,743	68,397	0	0	0	0	0
	PERSONNEL								
401	Salaries - Full-time	53,155	35,392	30,105	0	0	0	0	0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	0	5,538	0	0	0	0	0	0
405	Salaries - Overtime	46	0	36	0	0	0	0	0
411	Health Insurance	17,467	12,497	2,183	0	0	0	0	0
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	2,951	2,370	1,943	0	0	0	0	0
422	Medicare Contribution	690	554	454	0	0	0	0	0
431	Retirement Contribution (IMRF)	5,710	3,801	3,417	0	0	0	0	0
441	Uniform Allowance	0	274	133	0	0	0	0	0
451	Automobile Mileage	274	136	201	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	469	0	0	0	0	0
502	Travel Expense								
503	Dues	65	65	0	0	0	0	0	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	32	1,261	500	0	0	0	0	0
602	Janitorial Supplies								
603	Operating Supplies	0	105	326	0	0	0	0	0
604	Computer Supplies								
605	Office Supplies	823	614	1,128	0	0	0	0	0
606	Minor Equipment & Small Tools	0	0	0	0	0	0	0	0
611	Automotive Fuel/Oil	3,857	3,420	2,526	0	0	0	0	0
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	0	189	0	0	0	0	0
702	Professional Service	98	560	427	0	0	0	0	0
703	Postage	4,697	4,447	4,799	0	0	0	0	0
704	Telephone & Electronic Communications	982	1,260	1,086	0	0	0	0	0
705	Publishing	0	55	236	0	0	0	0	0
706	Printing	1,746	625	838	0	0	0	0	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	12,755	13,770	15,402	0	0	0	0	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	1,000	3,000	2,000	0	0	0	0	0
	TOTAL EXPENDITURES	106,347	89,743	68,397	0	0	0	0	0

Jo Daviess County, IL
Annual Budget
FY2017

001-44157 Social & Environmental								
EXPENDITURES								
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of Change
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016		Nov. 30, 2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED
	PERSONNEL	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0
	OTHER	73,553	31,803	32,803	33,303	26,303	33,303	33,303
	TOTALS	73,553	31,803	32,803	33,303	26,303	33,303	33,303
	PERSONNEL							
401	Salaries - Full-time							
402	Salaries - Per diem							
403	Salaries - Part-time & Temporary							
405	Salaries - Overtime							
411	Health Insurance							
412	Unemployment Insurance							
413	Worker's Comp. Insurance							
421	Social Security Contribution							
422	Medicare Contribution							
431	Retirement Contribution (IMRF)							
441	Uniform Allowance							
451	Automobile Mileage							
	TRAINING & PROFESSIONAL DEV.							
501	Education & Training							
502	Travel Expense							
503	Dues							
504	Publications							
505	Tuition Reimbursement							
	COMMODITIES							
601	Maintenance Supplies							
602	Janitorial Supplies							
603	Operating Supplies							
604	Computer Supplies							
605	Office Supplies							
606	Minor Equipment & Small Tools							
611	Automotive Fuel/Oil							
621	Print Materials							
	CONTRACTUAL SERVICES							
701	Maintenance Service							
702	Professional Service							
703	Postage							
704	Telephone & Electronic Communications							
705	Publishing							
706	Printing							
711	Utilities							
712	Garbage Disposal							
719	Other Service Charges							
721	Liability Insurance							
722	General Insurance							
723	Risk Management Contribution							
724	Rentals							
	CAPITAL OUTLAY							
801	Land							
805	Buildings							
810	Equipment							
815	Furniture							
820	Vehicle							
830	Highways							
890	Other Improvements							
	OTHER							
901	Contingency							
905	Miscellaneous	34,803	31,803	32,803	33,303	26,303	33,303	33,303
908	Transportation Grant Expense							
910	Intergovernmental Agreement							
990	Interfund Transfer to JDC Transit Fund	38,750	0					
	TOTAL EXPENDITURES	73,553	31,803	32,803	33,303	26,303	33,303	33,303

Jo Daviess County, IL
Annual Budget
FY2017

Social & Environmental Budget Detail Sheet						
Activity		FY17	FY16	FY15	FY14	FY13
Code	905 Miscellaneous	Budget	Budget	Budget	Budget	Budget
20	NICAA Golden Meals	8,133	8,133	8,133	8,133	8,133
21	Senior Resource Center	8,170	8,170	8,170	8,170	8,170
25	Soil & Water Conservation District	8,000	8,000	8,000	8,000	10,000
26	Jo Daviess/Carroll Solid Waste Agency	7,000	7,000	7,000	6,500	7,000
27	Veterans' Grave markers	2,000	2,000	2,000	1,000	1,500
	Total	\$33,303	\$33,303	\$33,303	\$31,803	\$34,803
	990 Interfund Transfer to JDC Transit Fund					
22	JDWI Transit/Medical Transp.	0	0	0	8,500	8,500
23	JDWI Transit/Pub. Transp.	0	0	0	30,250	30,250
		\$0	\$0	\$0	\$38,750	\$38,750

Jo Daviess County, IL
Annual Budget
FY2017

001-44159 Regional Superintendent of Schools									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	BUDGET	10-mo Actual	Est. Actual		
		ACTUAL	ACTUAL	ACTUAL			PROPOSED		16 to '17
	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	5,717	5,626	5,602	5,558	4,631	5,558	5,500	(58)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	39,907	39,701	39,856	39,826	33,438	39,826	39,386	(440)
	TOTALS	45,624	45,327	45,458	45,384	38,069	45,384	44,886	(498)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals	5,717	5,626	5,602	5,558	4,631	5,558	5,500	(58)
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement	39,907	39,701	39,856	39,826	33,438	39,826	39,386	(440)
990	Interfund Transfer								
	TOTAL EXPENDITURES	45,624	45,327	45,458	45,384	38,069	45,384	44,886	(498)

Jo Daviess County, IL
Annual Budget
FY2017

FY2017 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	2012 Budget	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2017 Budget
Support Staff	35,411										
Supplies	0										
Postage	410										
Mileage & Dues	2,089										
Telephone	1,475										
Equipment	0					41,645	41,337	39,650	39,899	39,826	39,386
IMRF			2,587			3,405	3,511	3,228	2,982	2,650	2,587
Social Security				2,277		2,013	2,125	2,112	2,187	2,238	2,277
Insurance					4,728	4,574	4,915	4,837	4,817	4,778	4,729
Rent		5,500				5,903	5,717	5,627	5,602	5,558	5,500
Total Budget	39,386	5,500	2,587	2,277	4,728	57,540	57,605	55,453	55,487	55,050	54,477
\$ Difference from prior yr.						307	65	-2,153	34	-437	-573
% Change						0.5%	0.1%	-3.7%	0.1%	-0.8%	-1.0%
Total General Fund						47,548	47,054	45,276	45,501	45,384	44,886
\$ Difference from prior yr.						-582	-494	-1,777	225	-117	-498
% Change						-1.2%	-1.0%	-3.8%	0.5%	-0.3%	-1.1%

Jo Daviess County, IL
Annual Budget
FY2017

001-45162 Economic Development/Planning									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016		Nov. 30, 2017		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	0	0	0	14,641	11,537	14,641	14,928	287
	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	14,641	11,537	14,641	14,928	287
	PERSONNEL								
401	Salaries - Full-time	0	0	0	11,720	9,817	11,720	12,051	331
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	0	0	0	750	750	750	750	0
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	0	0	0	727	325	727	747	20
422	Medicare Contribution	0	0	0	170	76	170	175	5
431	Retirement Contribution (IMRF)	0	0	0	1,275	569	1,275	1,205	(70)
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Jamitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer to Economic Development Fund								
	TOTAL EXPENDITURES	0	0	0	14,641	11,537	14,641	14,928	287

Jo Daviess County, IL
Annual Budget
FY2017

001-45163 Planning & Development									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	175,356	178,715	190,903	206,681	166,412	207,401	215,496	8,815
	TRAINING & PROFESSIONAL DEV.	783	395	380	2,120	793	1,870	2,120	0
	COMMODITIES	5,785	5,255	7,570	9,127	2,900	5,900	8,302	(825)
	CONTRACTUAL SERVICES	8,889	13,723	12,183	14,490	9,844	14,122	15,289	799
	CAPITAL OUTLAY	2,865	1,530	1,758	3,640	1,590	2,640	240	(3,400)
	OTHER	7,046	7,045	7,045	7,045	7,045	7,045	10,445	3,400
	TOTALS	200,725	206,663	219,839	243,103	188,584	238,978	251,892	8,789
	PERSONNEL								
401	Salaries - Full-time	120,330	124,383	137,836	143,691	118,644	143,691	139,099	(4,592)
402	Salaries - Per diem	2,800	2,400	2,500	3,500	1,950	2,500	3,500	0
403	Salaries - Part-time & Temporary	10,920	8,113	0	3,605	0	3,605	3,702	97
405	Salaries - Overtime	0	0	0	515	0	0	515	0
411	Health Insurance	13,785	15,585	22,471	24,180	20,511	26,415	39,562	15,382
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	7,884	8,016	8,280	9,164	7,443	9,164	8,886	(278)
422	Medicare Contribution	1,844	1,875	1,936	2,136	1,741	2,136	2,071	(65)
431	Retirement Contribution (IMRF)	14,095	14,095	14,577	15,690	13,060	15,690	13,961	(1,729)
441	Uniform Allowance								
451	Automobile Mileage	3,700	4,250	3,302	4,200	3,063	4,200	4,200	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	234	165	90	950	598	950	950	0
502	Travel Expense	269	0	0	750	0	500	750	0
503	Dues	280	230	290	420	195	420	420	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	475	0	2,095	760	0	550	760	0
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	122	1,984	687	618	272	400	618	0
605	Office Supplies	1,372	417	1,494	2,100	979	2,100	2,100	0
606	Minor Equipment & Small Tools	0	0	250	700	0	350	700	0
611	Automotive Fuel/Oil	2,695	2,854	2,556	3,449	1,649	2,500	2,624	(825)
621	Print Materials	1,121	0	488	1,500	0	0	1,500	0
	CONTRACTUAL SERVICES								
701	Maintenance Service	2,036	4,751	4,471	4,925	3,292	4,925	4,925	0
702	Professional Service	0	1,021	61	0	0	0	0	0
703	Postage	2,278	2,076	2,025	2,367	2,079	2,367	3,192	825
704	Telephone & Electronic Communications	2,503	3,046	3,367	3,300	2,779	3,300	3,274	(26)
705	Publishing	1,505	2,045	1,441	2,230	1,190	2,230	2,230	0
706	Printing	342	404	321	500	0	300	500	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	226	379	497	1,168	505	1,000	1,168	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	2,060	1,530	1,758	3,400	1,590	2,400	0	(3,400)
815	Furniture	805	0	0	240	0	240	240	0
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	7,046	7,045	7,045	7,045	7,045	7,045	10,445	3,400
	TOTAL EXPENDITURES	200,725	206,663	219,839	243,103	188,584	238,978	251,892	8,789

SUMMARY OF SPECIAL FUNDS

REVENUES

PROPOSED ANNUAL BUDGET

FY2017

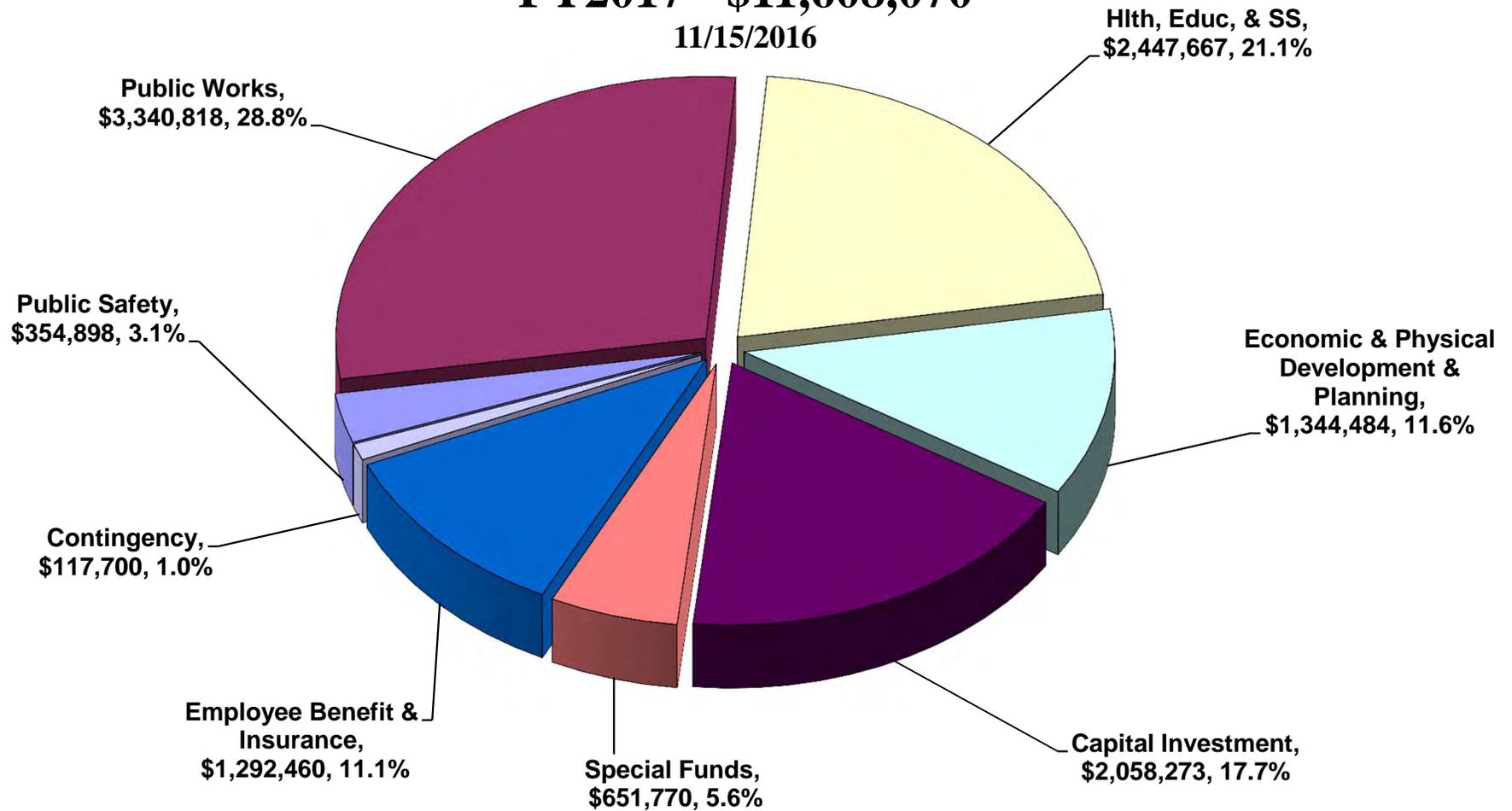
Acct. No.	Account Title	Year Ending	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Difference from previous year	FY2017	
		Nov. 30	Nov. 30	Nov. 30	Nov. 30	Nov. 30			Nov. 30		Est. Fund Balance	
		2012	2013	2014	2015	BUDGET	10-mo Actual	Est. Actual	2017		12/1/2016	11/30/2016
		ACTUAL	ACTUAL	ACTUAL	ACTUAL				PROPOSED		BEGINNING	ENDING
	Public Safety	391,061	357,221	339,680	348,971	359,333	259,135	352,179	354,898	(4,435)	334,370	371,419
	Public Works	3,940,376	3,142,493	3,316,086	3,096,334	3,378,728	2,338,352	3,381,290	3,340,818	(37,910)	3,713,902	2,181,694
	Hlth, Educ, & SS	2,699,271	2,580,144	3,168,306	3,050,629	2,765,326	1,789,420	2,202,717	2,447,667	(317,659)	2,722,817	1,252,120
	Econ. & Physical Develop. & Plan.	1,228,844	1,117,116	1,142,072	1,114,161	1,192,439	895,919	1,222,987	1,344,484	152,045	869,958	687,131
	Capital Investment	1,737,668	650,243	713,356	566,570	1,241,204	1,228,600	1,248,826	2,058,273	817,069	2,551,582	1,726,083
	Special Funds	559,085	548,508	#REF!	#REF!	#REF!						
	Employee Benefit & Insurance	1,249,576	1,292,284	1,331,714	1,295,106	1,292,277	1,044,210	1,296,261	1,292,460	183	1,424,179	1,348,961
	Contingency	161,427	257,627	17,358	224,183	15,104	15,144	15,104	117,700	102,596	192,836	60,536
	Total	11,967,307	9,945,636	#REF!	#REF!	#REF!						
<i>Detail of above totals</i>												
41000 Public Safety												
007-41128	ETSB/911 Fund	315,323	310,293	304,607	325,494	330,954	235,683	325,616	325,616	(5,338)	251,256	299,093
009-41129	Sheriff's Forfeiture Fund	1,599	3,770	12,738	5,706	13,270	8,952	10,091	14,270	1,000	5,329	4,899
019-41121	JDC Sheriff DUI Fund	10,777	10,418	12,392	10,556	6,000	6,803	7,500	6,000	0	45,015	41,515
072-41132	JDC Natutral Hazard Mitigation Fund	50,066	23,623	0	0	0	0	0	0	0	4	4
051-42134	State's Attorney Drug Forfeiture Fund	0	170	1,128	0	500	1,429	0	0	(500)	2,245	2,245
074-42134	State's Attorney Records Automation Fund	663	1,593	1,567	1,220	1,300	1,159	1,300	1,300	0	6,343	7,643
069-47201	County Jail Medical Costs Fund	3,213	3,004	3,355	2,708	4,002	2,135	4,002	4,002	0	5,154	3,156
068-47200	JDC Sobriety Court Fund	5,449	4,333	3,893	3,288	3,307	2,974	3,670	3,710	403	19,025	12,865
	Total Public Safety	391,061	357,221	339,680	348,971	359,333	259,135	352,179	354,898	(4,435)	334,370	371,419
43000 Public Works												
002-43141	County Highway Fund	1,357,195	1,374,157	1,547,205	1,655,049	1,509,578	1,062,682	1,474,118	1,515,092	5,514	1,229,726	787,927
006-43142	County Motor Fuel Tax Fund	666,263	634,624	714,858	558,831	549,800	451,497	529,000	537,500	(12,300)	460,058	461,423
008-43143	Federal Aid Matching Fund	676,761	445,415	428,973	340,566	350,500	274,100	339,811	344,838	(5,662)	1,263,300	808,138
011-43145	County Aid to Bridges Fund	1,240,157	688,297	625,051	541,888	968,850	550,072	1,038,361	943,388	(25,462)	760,818	124,206
	Total Public Works	3,940,376	3,142,493	3,316,086	3,096,334	3,378,728	2,338,352	3,381,290	3,340,818	(37,910)	3,713,902	2,181,694
44000 Health, Education & Social Services												
003-44151	Public Health Fund	814,779	812,976	779,846	484,764	696,365	451,110	589,762	700,031	3,666	670,846	351,227
026-44152	Home Health Care Fund	632,257	631,412	523,983	404,527	574,850	82,773	82,324	0	(574,850)	962,554	(12,446)
020-44154	Animal Control Fund	94,954	96,208	94,358	84,144	117,772	115,936	124,944	257,473	139,701	24,583	129,060
025-44155	Dog Fund	16	10	33	1	0	0	0	0	0	0	0
014-44156	708 Mental Health Fund	332,770	344,010	343,592	349,553	348,836	276,135	348,829	348,829	(7)	34,589	34,624
023-44158	Extension Education Fund	79,253	80,239	81,132	81,314	81,157	64,184	81,157	81,157	0	1	1
022-44160	HHC Memorial Fund	8	7	7	7	1,009	7	9	0	(1,009)	3,679	(121)
005-44151	Public Health Emergency Preparedness Fund	38,729	21,954	9,978	43,455	38,212	28,844	45,602	45,602	7,390	24,782	32,192
046-44162	Public Health Catastrophic Emergency	1,174	25,786	25,698	25,763	750	773	750	50,800	50,050	285,869	1,669
071-47203	Jo Daviess County Transit Fund	705,326	567,541	1,309,677	1,577,100	906,375	769,657	929,340	963,775	57,400	715,912	715,912
	Total Hlth, Educ, & SS	2,699,271	2,580,144	3,168,306	3,050,629	2,765,326	1,789,420	2,202,717	2,447,667	(317,659)	2,722,817	1,252,120

Acct. No.	Account Title	Year Ending			Year Ending	Difference from previous year	FY2017					
		Nov. 30			Nov. 30		Est. Fund Balance					
		2012	2013	2014	2015	2016			2017		12/1/2016	11/30/2016
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED		BEGINNING	ENDING
<i>45000 Econ. & Physical Development & Planning</i>												
027-45161	Tourism Promotion Fund	1,052,773	987,680	1,009,260	1,034,591	1,086,042	758,974	1,086,042	1,174,483	88,441	838,861	687,131
056-45161	State LTCB Matching Grant Fund	176,070	129,435	132,811	79,570	106,396	136,944	136,944	170,000	63,604	30,549	1
034-45165	Rentech Energy Escrow Fund	1	1	1	1	1	1	1	1	0	547	(2)
Total Econ. & Physical Develop. & Plan.		1,228,844	1,117,116	1,142,072	1,114,161	1,192,439	895,919	1,222,987	1,344,484	152,045	869,958	687,131
<i>46000 Capital Investment</i>												
042-46171	General Capital Investment Fund	111,989	25,029	30	189,134	182,028	192,049	192,042	108,515	(73,513)	231,899	67,616
048-46172	General Capital Equip. Rplc. Fund	21,728	245,800	229,497	78,463	161,564	167,537	161,670	39,601	(121,963)	512,300	154,763
055-46173	Public Health Capital Investment Fund	9,189	35,354	25,944	33,470	43,300	11,214	43,300	1,036,100	992,800	0	0
059-46174	Highway Capital Investment Fund	0	0	0	0	551,500	551,081	550,700	601,000	49,500	174,789	275,789
032-46161	Tourism Capital Development Fund	923	592	423	292	250	243	250	250	0	291,989	190,239
018-46177	Economic Development Invest. Fund	131,038	4,524	96,537	3,623	13,300	2,953	3,255	13,255	(45)	756,359	685,378
054-46178	HHC Capital Equipment Fund	1,078	80	9,087	2,101	100	102	100	0	(100)	51,246	(1,754)
038-46179	Sheriff Vehicle Fund	123,982	72,321	99,987	92,913	89,650	104,483	97,340	85,650	(4,000)	52,035	16,185
064-46180	GIS Capital Equipment & Investment Fund	35,230	666	16,668	6,667	41,408	37,892	40,571	15,714	(25,694)	76,558	70,272
066-41130	Emergency Services Communications	1,302,510	265,876	235,182	134,305	132,504	135,428	133,984	132,574	70	353,190	190,764
075-46181	ETSB Capital Equipment & Investment Fund	0	0	0	25,602	25,600	25,617	25,614	25,614	14	51,216	76,830
Total Capital Investment		1,737,668	650,243	713,356	566,570	1,241,204	1,228,600	1,248,826	2,058,273	817,069	2,551,582	1,726,083
<i>47000 Special Funds</i>												
049-47107	Election Equipment Fund	5,378	11,001	12,795	2,133	21,000	1	0	21,000	0	626	626
028-47181	Recorder Automation Fund	51,369	60,893	43,037	46,009	43,328	38,440	43,328	43,328	0	96,296	54,624
030-47182	County Clerk Automation Fund	2,508	4,363	5,343	5,469	5,234	4,600	5,234	5,234	0	36,900	37,134
029-47183	Circuit Clerk Automation Fund	41,397	33,272	28,111	25,246	26,000	34,418	30,000	34,000	8,000	107,197	66,465
039-47184	Court Document Storage Fund	34,102	27,723	23,690	21,330	22,000	29,018	30,000	32,000	10,000	170,914	172,914
052-47185	Maintenance/Child Support Fund	6,613	6,360	4,402	3,446	3,000	4,230	0	0	(3,000)	62,731	52,731
031-47197	Circuit Clerk Operations & Admin. Fund	5,392	4,243	3,962	3,378	3,600	3,013	3,600	3,600	0	26,165	25,765
047-47186	County Treasurer Automation Fund	2,289	2,055	1,662	1,634	1,825	22	1,825	1,772	(53)	11,677	8,949
033-47187	Probation Services Fund	24,608	30,298	32,782	23,780	27,187	19,770	24,850	27,440	253	69,809	52,349
053-47188	Probation EMHD Fund	1	0	0	0	0	0	0	0	0	3,879	0
058-47189	GIS Automation Fund	192,816	177,695	152,223	#REF!	175,235	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
043-47191	Special Services Area #1 Fund	79,894	80,026	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
044-47192	Special Services Area #2 & 4 Fund	63,239	61,372	58,159	#REF!	58,000	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
061-47198	Special Services Area #5 Fund	28,268	28,339	#REF!	#REF!	29,808	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
076-47203	Special Services Area #6 Fund	0	0	0	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
040-47177	Small Rental Properties Program	0	0	0	0	0	0	0	0	0	0	0
065-47199	Sale in Error Fund	13,723	12,323	9,960	9,752	10,940	85	10,901	10,600	(340)	111,988	117,588
070-47202	Coroner's Equipment & Operations Fund	7,489	8,543	9,356	8,749	9,008	2,837	4,158	4,608	(4,400)	25,737	22,345
Total Special Funds		559,085	548,508	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

		Year Ending			Year Ending		FY2017					
		Nov. 30			Nov. 30	Difference	Est. Fund Balance					
		2012	2013	2014	2015	2016			2017	from	12/1/2016	11/30/2016
Acct. No.	Account Title	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	previous year	BEGINNING	ENDING
<u>48000 Employee Benefit & Insurance</u>												
012-48116	Social Security Fund	290,658	294,706	292,445	283,266	283,686	229,369	283,736	320,150	36,464	190,917	182,390
013-48117	IL Municipal Retirement Sys. Fund	540,392	571,828	758,143	589,008	586,974	473,770	587,171	589,071	2,097	462,298	396,846
017-48118	Insurance Fund	418,526	425,750	281,126	422,831	421,617	341,071	425,354	383,239	(38,378)	770,963	769,724
Total Employee Benefit & Insurance		1,249,576	1,292,284	1,331,714	1,295,106	1,292,277	1,044,210	1,296,261	1,292,460	183	1,424,179	1,348,961
<u>49000 Contingency</u>												
016-49197	Contingency Fund	161,427	257,627	17,358	224,183	15,104	15,144	15,104	117,700	102,596	192,836	60,536
Total Contingency		161,427	257,627	17,358	224,183	15,104	15,144	15,104	117,700	102,596	192,836	60,536
Grand Total Special Fund Revenues		11,967,307	9,945,636	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

Jo Daviess County Special Fund Revenues as projected FY2017 - \$11,608,070

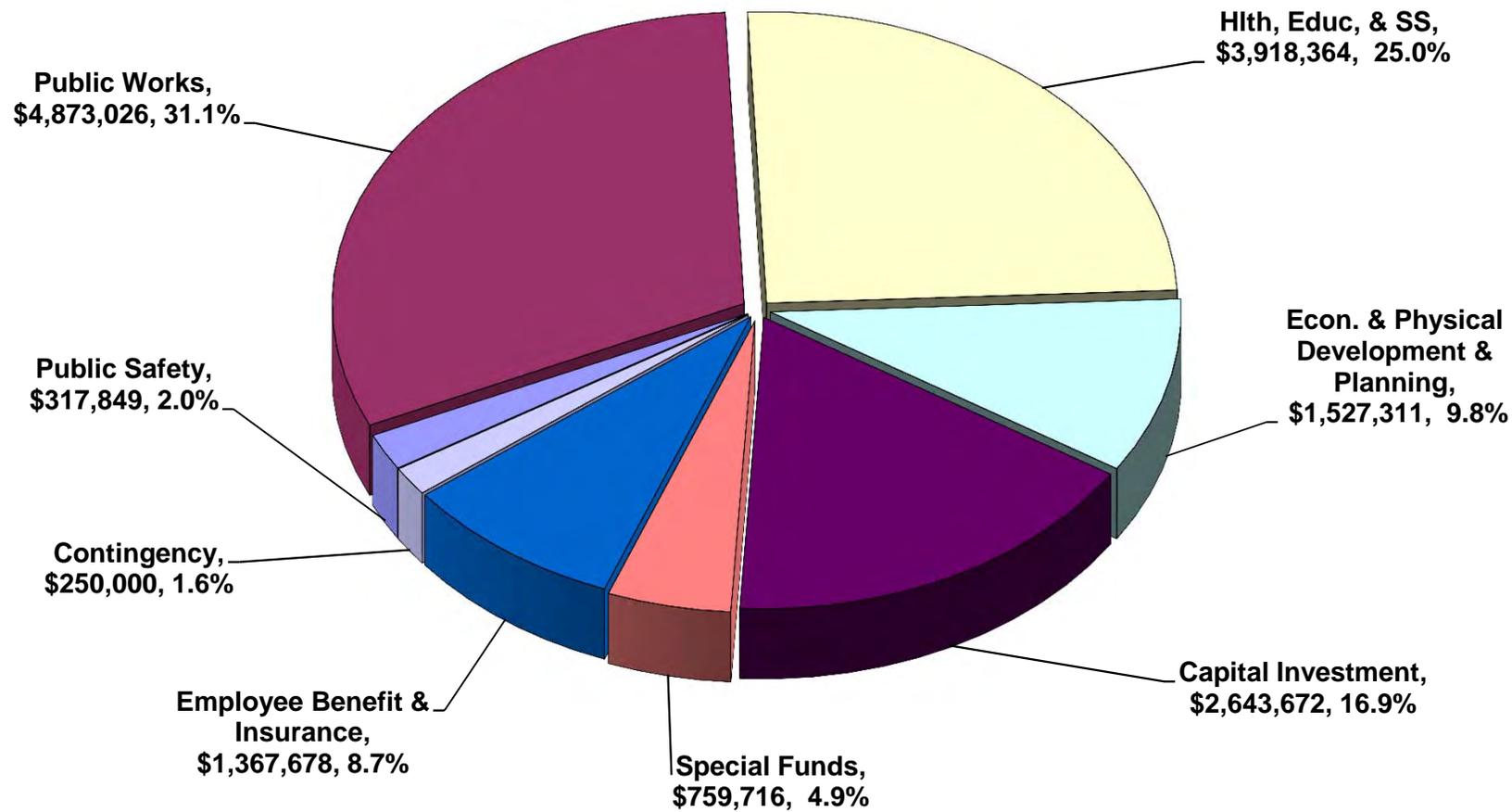
11/15/2016



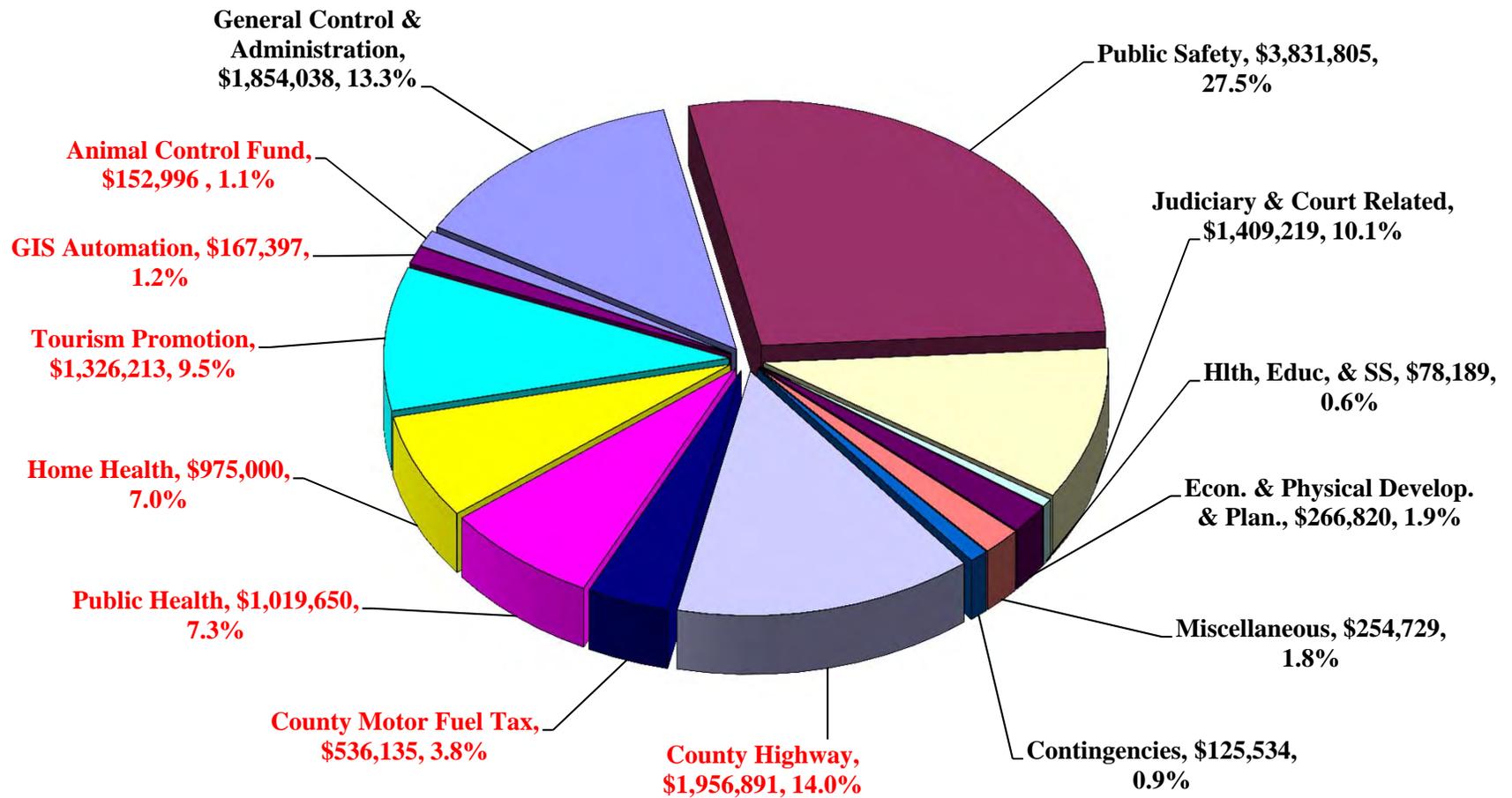
SUMMARY OF SPECIAL FUNDS												
EXPENDITURES												
PROPOSED ANNUAL BUDGET												
FY2017												
		Year Ending			Year Ending		FY2017					
		Nov. 30			Nov. 30	Difference	Est. Fund Balance					
		2012	2013	2014	2015	2016			2017	from	12/1/2016	11/30/2017
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	previous year	BEGINNING	ENDING
	Public Safety	492,762	374,204	386,168	323,584	433,118	313,428	330,629	317,849	(115,269)	334,370	371,419
	Public Works	4,069,126	2,900,907	2,945,169	2,973,936	4,279,990	2,450,228	3,249,225	4,873,026	593,036	3,713,902	2,181,694
	Hlth, Educ, & SS	2,624,095	2,333,216	2,513,180	3,286,442	3,155,488	1,681,601	2,429,079	3,918,364	762,876	2,722,817	1,252,120
	Econ. & Physical Develop. & Plan.	992,631	1,082,074	1,101,240	987,146	1,397,437	856,958	1,236,214	1,527,311	129,874	869,958	687,131
	Capital Investment	1,108,121	800,489	319,657	493,909	2,387,547	698,290	1,117,794	2,643,672	256,125	2,952,902	2,867,503
	Special Funds	492,276	520,465	516,077	420,464	747,104	485,647	678,386	759,716	12,612	761,981	654,035
	Employee Benefit & Insurance	1,099,222	1,156,530	1,345,132	1,179,138	1,276,426	1,076,765	1,243,328	1,367,678	91,252	1,424,179	1,348,961
	Contingencies	136,164	133,709	113,956	0	285,560	202,800	252,800	250,000	(35,560)	192,836	60,536
	Total	11,014,398	9,301,594	9,240,578	9,664,618	13,962,670	7,765,718	10,537,455	15,657,616	1,694,946	12,972,944	9,423,398
41000 Public Safety												
007-41128	ETSB/911 Fund	419,091	333,297	363,209	308,183	391,603	300,130	307,029	277,779	(113,824)	251,256	299,093
009-41129	Sheriff's Forfeiture Fund	7,666	7,111	11,911	3,405	11,500	3,262	11,500	14,700	3,200	5,329	4,899
019-41121	JDC Sheriff DUI Fund	3,342	3,808	2,343	8,299	12,500	5,057	6,000	9,500	(3,000)	45,015	41,515
072-41132	JDC Natural Hazard Mitigation Fund	56,661	17,025	0	0	0	0	0	0	0	4	4
051-42134	State's Attorney Drug Forfeiture Fund	0	0	0	0	0	0	0	0	0	2,245	2,245
074-42134	State's Attorney Records Automation Fund	0	0	0	0	0	0	0	0	0	6,343	7,643
069-47201	County Jail Medical Costs Fund	0	0	8,704	3,698	7,645	2,000	2,500	6,000	(1,645)	5,154	3,156
068-47200	JDC Sobriety Court Fund	2,969	1,625	0	0	9,870	2,979	3,600	9,870	0	19,025	12,865
	Total Public Safety	492,762	374,204	386,168	323,584	433,118	313,428	330,629	317,849	(115,269)	334,370	371,419
43000 Public Works												
002-43141	County Highway Fund	1,193,866	1,284,468	1,535,964	1,364,583	1,873,784	1,459,194	1,739,129	1,956,891	83,107	1,229,726	787,927
006-43142	County Motor Fuel Tax Fund	574,837	693,916	631,346	607,866	616,206	463,528	610,096	536,135	(80,071)	460,058	461,423
008-43143	Federal Aid Matching Fund	1,141,631	304,709	287,076	115,766	800,000	190,913	300,000	800,000	0	1,263,300	808,138
011-43145	County Aid to Bridges Fund	1,158,793	617,815	490,784	885,721	990,000	336,593	600,000	1,580,000	590,000	760,818	124,206
	Total Public Works	4,069,126	2,900,907	2,945,169	2,973,936	4,279,990	2,450,228	3,249,225	4,873,026	593,036	3,713,902	2,181,694
44000 Health, Education & Social Services												
003-44151	Public Health Fund	789,035	750,211	690,348	706,755	902,050	593,396	837,450	1,019,650	117,600	670,846	351,227
026-44152	Home Health Care Fund	561,458	558,790	525,248	459,282	601,338	152,898	153,013	975,000	373,662	962,554	(12,446)
020-44154	Animal Control Fund	110,000	91,000	98,900	84,957	103,943	69,584	100,361	152,996	49,053	24,583	129,060
025-44155	Dog Fund	43	46	7,510	0	1,587	1,585	1,585	0	(1,587)	0	0
014-44156	708 Mental Health Fund	330,056	335,216	341,222	346,038	348,482	260,579	348,482	348,794	312	34,589	34,624
023-44158	Extension Education Fund	79,253	80,239	81,132	81,314	81,157	64,184	81,157	81,157	0	1	1
022-44160	HHC Memorial Fund	0	0	0	0	1,000	0	0	3,800	2,800	3,679	(121)
005-44151	Public Health Emergency Preparedness Fund	40,000	40,000	18,783	36,890	38,192	38,192	38,192	38,192	0	24,782	32,192
046-44162	Public Health Catastrophic Emergency	0	0	0	0	200,000	0	0	335,000	135,000	285,869	1,669
071-47203	Jo Daviess County Transit Fund	705,326	477,665	750,036	1,571,206	877,739	501,183	868,839	963,775	86,036	715,912	715,912
	Total Hlth, Educ, & SS	2,624,095	2,333,216	2,513,180	3,286,442	3,155,488	1,681,601	2,429,079	3,918,364	762,876	2,722,817	1,252,120
45000 Econ. & Physical Development & Planning												
027-45161	Tourism Promotion Fund	816,560	952,639	970,996	905,010	1,291,041	750,562	1,129,818	1,326,213	35,172	838,861	687,131
056-45161	State LTCB Matching Grant Fund	176,071	129,434	130,244	82,136	106,396	106,396	106,396	200,548	94,152	30,549	1
034-45165	Rentech Energy Escrow Fund	0	0	0	0	0	0	0	550	550	547	(2)
	Total Econ. & Physical Develop. & Plan.	992,631	992,631	1,101,240	987,146	1,397,437	856,958	1,236,214	1,527,311	129,874	869,958	687,131

		Year Ending	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	FY2017		
		Nov. 30	Nov. 30	Nov. 30	Nov. 30	Nov. 30			Nov. 30	Difference	Est. Fund Balance	
		2012	2013	2014	2015	2016			2017	from	12/1/2016	11/30/2017
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	previous year	BEGINNING	ENDING
46000 Capital Investment												
042-46171	General Capital Investment Fund	0	9,925	19,601	171,522	362,941	83,664	190,000	272,798	(90,143)	231,899	67,616
048-46172	General Capital Equip. Rplc. Fund	7,304	192,647	63,086	74,720	419,657	196,909	199,065	397,138	(22,519)	512,300	154,763
055-46173	Public Health Capital Investment Fund	0	89,508	4,000	4,000	49,000	10,500	20,500	296,000	247,000	401,320	1,141,420
059-46174	Highway Capital Investment Fund	0	0	0	0	410,000	155,129	376,252	500,000	90,000	174,789	275,789
032-46161	Tourism Capital Development Fund	0	0	0	0	100,000	0	0	102,000	2,000	291,989	190,239
018-46177	Economic Development Invest. Fund	18,274	5,597	8,770	17,620	583,949	35,149	37,649	584,236	287	756,359	685,378
054-46178	HHC Capital Equipment Fund	0	0	0	0	0	0	0	53,000	53,000	51,246	(1,754)
038-46179	Sheriff Vehicle Fund	146,135	102,466	98,206	102,356	121,500	64,763	104,500	121,500	0	52,035	16,185
064-46180	GIS Capital Equipment & Investment Fund	17,847	13,501	1,000	4,424	111,500	33,577	52,028	22,000	(89,500)	76,558	70,272
066-41130	Emergency Services Communications	918,561	386,845	124,993	119,267	177,800	118,599	137,800	295,000	117,200	353,190	190,764
075-46181	ETSB Capital Equipment & Investment Fund	0	0	0	0	51,200	0	0	0	(51,200)	51,216	76,830
Total Capital Investment		1,108,121	800,489	319,657	493,909	2,387,547	698,290	1,117,794	2,643,672	256,125	2,952,902	2,867,503
										0		
47000 Special Funds												
										0		
049-47107	Election Equipment Fund	5,376	11,000	14,922	0	21,000	0	0	21,000	0	626	626
028-47181	Recorder Automation Fund	35,676	49,317	71,599	26,676	85,000	23,034	85,000	85,000	0	96,296	54,624
030-47182	County Clerk Automation Fund	2,240	3,969	4,000	2,569	5,000	0	5,000	5,000	0	36,900	37,134
029-47183	Circuit Clerk Automation Fund	25,052	37,027	28,299	31,831	41,423	27,497	41,423	74,732	33,309	107,197	66,465
039-47184	Court Document Storage Fund	17,204	20,799	13,670	11,208	30,000	4,990	15,000	30,000	0	170,914	172,914
052-47185	Maintenance/Child Support Fund	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0	62,731	52,731
031-47197	Circuit Clerk Operations & Admin. Fund	2,190	2,931	1,705	1,901	4,000	2,719	4,000	4,000	0	26,165	25,765
047-47186	County Treasurer Automation Fund	0	7,511	2,744	616	5,500	1,633	1,800	4,500	(1,000)	11,677	8,949
033-47187	Probation Services Fund	21,583	35,640	27,718	29,666	46,323	22,391	30,133	44,900	(1,423)	69,809	52,349
053-47188	Probation EMHD Fund	0	0	0	0	3,879	0	0	3,879	0	3,879	0
058-47189	GIS Automation Fund	201,554	169,313	182,325	143,477	189,671	162,030	186,942	167,397	(22,274)	38,062	42,545
043-47191	Special Services Area #1 Fund	79,894	80,026	72,924	71,256	73,000	59,017	73,001	79,000	6,000	0	0
044-47192	Special Services Area #2 & 4 Fund	63,239	61,372	58,159	58,275	58,000	45,575	58,006	56,000	(2,000)	(0)	(0)
061-47198	Special Services Area #5 Fund	28,268	28,339	27,273	28,009	29,808	22,305	28,182	29,808	0	0	0
076-47203	Special Services Area #6 Fund	0	0	0	0	131,500	102,807	130,899	131,500	0	0	0
040-47177	Small Rental Properties Program	0	0	0	0	0	0	0	0	0	0	0
065-47199	Sale in Error Fund	0	0	0	0	5,000	0	1,000	5,000	0	111,988	117,588
070-47202	Coroner's Equipment & Operations Fund	0	3,218	740	4,980	8,000	1,650	8,000	8,000	0	25,737	22,345
Total Special Funds		492,276	520,465	516,077	420,464	747,104	485,647	678,386	759,716	12,612	761,981	654,035
48000 Employee Benefit & Insurance												
012-48116	Social Security Fund	276,823	279,166	286,946	298,507	318,276	257,264	311,956	328,677	10,401	190,917	182,390
013-48117	IL Municipal Retirement Sys. Fund	503,702	543,345	720,857	553,847	573,622	491,681	573,622	654,523	80,901	462,298	396,846
017-48118	Insurance Fund	318,696	334,020	337,329	326,784	384,528	327,820	357,750	384,478	(50)	770,963	769,724
Total Employee Benefit & Insurance		1,099,222	1,156,530	1,345,132	1,179,138	1,276,426	1,076,765	1,243,328	1,367,678	91,252	1,424,179	1,348,961
49000 Contingency												
016-49197	Contingency Fund	136,164	133,709	113,956	0	285,560	202,800	252,800	250,000	(35,560)	192,836	60,536
Total Contingency		136,164	133,709	113,956	0	285,560	202,800	252,800	250,000	(35,560)	192,836	60,536
Grand Total Special Fund Expenditures		11,014,397	9,465,810	9,240,578	9,664,618	13,962,670	7,765,718	10,537,455	15,657,616	1,694,946	12,972,944	9,423,398

**Jo Daviess County
Special Fund Expenditures as projected
FY2017 - \$15,657,616
11/15/2016**



Jo Daviess County
FY2017 BUDGET - All Operating Fund Expenditures - \$13,954,618
 (Includes GF and **operational special funds including Animal Control fund**)
 11/15/2016



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 FY2017 an estimated 4 months of operating expense is required to be retained in this fund. Therefore \$652,000 is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in the fund and not scheduled for expense in the period.

Jo Daveiss County, IL
Annual Budget
FY2017

002 County Highway Fund		Est. Fund Balance ending FY2016:				\$1,229,726			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2013	2014	2015	2016		2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	TAXES	837,892	896,118	1,041,261	1,039,790	822,319	1,039,790	1,071,023	31,233
	LICENSES & PERMITS	0	0	1,710	2,000	1,890	2,000	2,000	0
	INTERGOVERNMENTAL REVENUES	177,704	277,072	205,603	204,243	143,470	185,000	183,868	(20,375)
	SERVICE CHARGES	0	0	0	0	0	0	0	0
	OTHER	46,497	47,989	104,775	56,500	39,478	40,083	50,156	(6,344)
	OTHER FINANCING	3,493	19,452	5,465	5,000	4,280	6,000	6,000	1,000
	INTERFUND TRANSFER	308,572	306,574	296,234	202,045	51,245	201,245	202,045	0
	TOTAL REVENUES	1,374,157	1,547,205	1,655,049	1,509,578	1,062,682	1,474,118	1,515,092	5,514
	Taxes								
31110	Property taxes	837,892	896,118	1,041,261	1,039,790	822,319	1,039,790	1,071,023	31,233
	LICENSES & PERMITS								
32315	Permits	0	0	1,710	2,000	1,890	2,000	2,000	0
	INTERGOVERNMENTAL REVENUES								
34410	County Sales Tax (1%)	177,704	277,072	205,603	204,243	143,470	185,000	183,868	(20,375)
34733	IEMA Reimbursement	0	0	0	0	0	0	0	0
34936	FEMA Reimbursement	0	0	0	0	0	0	0	0
	SERVICE CHARGES								
36703	County Map Sales	0	0	0	0	0	0	0	0
	OTHER								
38110	Interest	2,254	2,419	3,008	1,500	1,872	2,000	2,000	500
38123	Fuel Reimbursement	0	0	28,978	30,000	15,896	18,000	25,000	(5,000)
38136	Purchasing Card Rebate	0	0	35	0	0	0	0	0
38157	Workers Comp Proceeds	0	0	0	0	3,229	3,083	3,156	3,156
38158	Reimb from Railroads	0	0	50,715	0	0	0	0	0
38217	Insurance Settlement Payment	1,497	2,654	9,195	10,000	4,005	5,000	5,000	(5,000)
38910	Miscellaneous Income	42,746	42,915	12,844	15,000	14,476	12,000	15,000	0
	OTHER FINANCING								
39120	Reimb. from Townships	3,493	19,452	5,465	5,000	4,280	6,000	6,000	1,000
	INTERFUND TRANSFER								
39922	From GF for Building & Zoning	7,046	7,045	7,045	7,045	7,045	7,045	7,045	0
39116	Proceeds from Sale of Property	0	0	0	0	0	0	0	0
39917	From MFT for equipment rental	100,000	100,000	100,000	0	0	0	0	0
39929	Transfer in From Capital Investments	0	0	0	0	0	0	0	0
39930	From Township MFT	51,526	49,529	39,189	45,000	44,200	44,200	45,000	0
39944	From County Bridge Fund	150,000	150,000	150,000	150,000	0	150,000	150,000	0
	TOTAL REVENUES	1,374,157	1,547,205	1,655,049	1,509,578	1,062,682	1,474,118	1,515,092	5,514
002-43141 County Highway Department									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2013	2014	2015	2016		2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	578,350	660,220	614,889	784,876	548,905	751,489	807,493	22,617
	TRAINING & PROFESSIONAL DEV.	3,652	5,266	3,898	4,375	3,648	3,307	4,575	200
	COMMODITIES	285,205	416,367	429,322	313,700	221,622	252,500	318,700	5,000
	CONTRACTUAL SERVICES	111,414	109,943	121,771	132,000	99,170	123,000	133,000	1,000
	CAPITAL OUTLAY	259,226	306,466	158,715	0	0	0	0	0
	OTHER	46,621	37,701	35,988	638,833	585,849	608,833	693,123	54,290
	TOTAL EXPENDITURES	1,284,468	1,535,964	1,364,583	1,873,784	1,459,194	1,739,129	1,956,891	83,107
	PERSONNEL								
401	Salaries - Full-time	375,381	386,593	397,698	468,914	345,080	468,914	482,721	13,807
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	14,102	31,909	22,226	43,328	31,022	35,000	43,328	0
405	Salaries - Overtime	35,752	68,737	28,931	50,000	20,343	30,000	50,000	0
411	Health Insurance	72,669	85,435	88,005	118,565	85,309	118,565	129,504	10,939
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	24,431	27,970	25,417	34,859	22,352	33,103	35,715	856
422	Medicare Contribution	5,714	6,541	5,944	8,153	5,228	7,742	8,353	200
431	Retirement Contribution (IMRF)	45,881	48,672	42,154	56,458	35,641	53,615	53,272	(3,186)
441	Uniform Allowance	4,420	4,362	4,513	4,500	3,930	4,500	4,500	0
451	Automobile Mileage	0	0	0	100	0	50	100	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	1,328	3,302	2,314	2,500	1,834	1,500	2,500	0
502	Travel Expense	1,557	1,175	817	1,000	996	1,000	1,200	200

Jo Daveiss County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 16 to '17
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016			2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
503	Dues	767	789	767	875	817	807	875	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	92,834	179,430	247,604	100,000	104,857	100,000	110,000	10,000
602	Janitorial Supplies	2,204	2,013	1,498	2,000	1,733	1,800	2,000	0
603	Operating Supplies	27,799	31,106	32,748	35,000	34,585	35,000	40,000	5,000
604	Computer Supplies	2,422	3,880	3,019	3,200	2,157	2,700	3,200	0
605	Office Supplies	2,518	3,225	2,726	3,000	2,130	2,500	3,000	0
606	Minor Equipment & Small Tools	9,566	12,432	5,657	10,000	5,682	10,000	10,000	0
611	Automotive Fuel/Oil	147,260	183,830	135,584	160,000	70,017	100,000	150,000	(10,000)
621	Print Materials	603	452	486	500	461	500	500	0
	CONTRACTUAL SERVICES								
701	Maintenance Service	45,838	37,759	55,010	50,000	45,559	50,000	50,000	0
702	Professional Service	5,796	4,581	7,312	12,000	4,540	10,000	12,000	0
703	Postage	8,358	8,051	8,309	9,000	8,108	9,000	9,000	0
704	Telephone & Electronic Communications	6,606	7,413	7,379	8,000	6,166	7,700	8,000	0
705	Publishing	566	648	2,029	1,000	1,748	1,500	2,000	1,000
706	Printing								
711	Utilities	31,953	36,094	28,673	40,000	23,004	34,000	40,000	0
712	Garbage Disposal	1,267	1,779	1,284	2,000	1,115	1,600	2,000	0
719	Other Service Charges								
721	Liability Insurance	6,624	6,090	10,818	7,000	6,172	6,200	7,000	0
722	General Insurance								
724	Rentals	4,407	7,528	957	3,000	2,758	3,000	3,000	0
	CAPITAL OUTLAY								
801	Land	0	0	0	0	0	0	0	0
805	Buildings	101,967	162,817	23,205	0	0	0	0	0
810	Equipment	46,599	46,728	100,537	0	0	0	0	0
815	Furniture	0							
820	Vehicle	110,659	96,921	34,972	0	0	0	0	0
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency	0	0	0	50,000	0	20,000	50,000	0
905	Miscellaneous Expense	0							
910	Intergovernmental Agreement								
990	Interfund Transfer	46,621	37,701	35,988	588,833	585,849	588,833	643,123	54,290
	TOTAL	1,284,468	1,535,964	1,364,583	1,873,784	1,459,194	1,739,129	1,956,891	83,107
	Revenues Over (Under) Expenditures	89,689	11,241	290,466	(364,206)	(396,512)	(265,011)	(441,799)	(77,593)
	Fund Balance, beginning of year	1,103,341	1,193,030	1,204,271	1,494,737	1,494,737	1,494,737	1,229,726	(265,011)
	Estimated Fund Balance, end of year	1,193,030	1,204,271	1,494,737	1,130,531	1,098,225	1,229,726	787,927	(342,604)

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 FY2017, an estimated four (4) months of operating expense is required to be retained in this fund. Therefore \$340,000 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
FY2017

003 Public Health Fund		Est. Fund Balance ending FY2016:						\$670,846	
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2013	2014	2015		2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	TAXES	522,433	521,720	217,220	323,258	255,648	323,258	323,258	0
	INTERGOVERNMENTAL REVENUES	144,089	128,816	117,061	226,215	88,365	117,936	223,615	(2,600)
	SERVICE CHARGES	91,505	92,267	91,266	88,300	87,980	89,050	98,750	10,450
	OTHER REVENUES	2,410	5,061	9,128	7,400	8,117	8,326	16,216	8,816
	OTHER FINANCING SOURCES	52,540	31,983	50,090	51,192	11,000	51,192	38,192	(13,000)
	TOTAL REVENUES	812,976	779,846	484,764	696,365	451,110	589,762	700,031	3,666
	TAXES								
31110	Property taxes	522,433	521,720	217,220	323,258	255,648	323,258	323,258	0
	INTERGOVERNMENTAL REVENUES								
34711	Health Protection Grant	63,201	63,201	36,867	63,201	63,201	63,201	63,201	0
34713	Potable Water Grant	938	888	875	1,000	563	1,000	1,000	0
34714	Tanning Facility Grant	0	0	0	1,200	450	600	600	(600)
34716	IL Tobacco Free Grant	0	0	0	0	0	0	0	0
34722	Well Woman Program	500	500	250	0	0	0	0	0
34725	Teen Parent Services	0	0	0	0	0	0	0	0
34728	Vector Control Grant	4,974	5,460	6,480	12,000	4,517	12,000	12,000	0
34729	Family Case Management Grant	0	0	0	32,564	0	0	32,564	0
34730	Death Certificate Surcharge	482	319	0	0	0	0	0	0
34811	Immunization Medicaid Match	0	23,099	0	20,000	19,635	19,635	20,000	0
34812	WIC Grant	0	0	0	22,750	0	0	22,750	0
34817	WIC Food Instrument Allocation	0	0	0	50,000	0	0	50,000	0
34813	Family Planning Grant-St&Fed	0	0	0	0	0	0	0	0
34815	Emergency Preparedness Grant	0	0	0	0	0	0	0	0
34823	Body Art Program Grant	0	0	0	0	0	0	0	0
34826	Accreditation Standards	0	0	0	0	0	0	0	0
34829	ARRA Immunization Grant	0	0	0	0	0	0	0	0
34832	Cancer Coalition Grant	1,644	0	0	0	0	0	0	0
34836	Medical Reserve Corp Grant	4,000	3,500	3,500	3,500	0	1,500	1,500	(2,000)
34838	Vaccine for Children	0	0	900	0	0	0	0	0
34918	IDPH/Cardiovascular	0	0	0	0	0	0	0	0
34919	Immunization Federal Grant	68,350	31,849	68,188	20,000	0	20,000	20,000	0
34936	FEMA Reimbursement		0	0	0	0	0	0	0
	SERVICE CHARGES						0	0	
36510	Fees from Individuals	15,505	7,437	8,171	8,300	7,070	8,300	15,000	6,700
36800	Environmental Health Fees	75,550	84,380	82,345	80,000	80,310	80,000	83,000	3,000
36801	Family Planning Fees	0	0	0	0	0	0	0	0
36804	School Contracts	0	0	0	0	0	0	0	0
36806	Public Aid Fee's for FCM	0	0	0	0	0	0	0	0
36860	B&B Annual Inspection Fee	450	450	750	0	600	750	750	750
	OTHER REVENUES								
38110	Interest Income	2,386	2,649	2,711	2,300	1,654	2,300	2,400	100
38124	Space Rental/BEST & SCHED	0	2,400	6,400	5,000	5,300	5,000	13,716	8,716
38136	Purchasing Card Rebate	0	0	17	0	0	0	0	0
38710	Board of Health	0	0	0	0	0	0	0	0
38860	Dubuque Racing Association	0	0	0	0	0	0	0	0
38870	AllKids program	0	0	0	0	0	0	0	0
38880	IDPH TB Program	0	0	0	0	0	0	0	0
38910	Misc Income	24	12	0	100	1,163	1,026	100	0
	OTHER FINANCING SOURCES								
39117	Insurance Proceeds	0	0	0	0	0	0	0	0
39924	Rent/Utility from HHC	12,540	13,200	13,200	13,000	11,000	13,000	0	(13,000)
39928	Capital Improvement/Transfer	0	0	0	0	0	0	0	0
39943	Transfer in from Bio-terrorism	40,000	18,783	36,890	38,192	0	38,192	38,192	0
39945	Transfer in from PH Emer Resp Grant	0	0	0	0	0	0	0	0
	TOTAL REVENUES	812,976	779,846	484,764	696,365	451,110	589,762	700,031	3,666
003-44151 Public Health									

Jo Daviess County, IL
Annual Budget
FY2017

EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2013	2014	2015		2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	518,135	480,463	469,481	614,400	434,182	614,400	673,300	58,900
	TRAINING & PROFESSIONAL DEV.	6,182	5,371	7,116	8,400	5,239	8,400	9,900	1,500
	COMMODITIES	54,904	45,462	77,616	20,550	13,468	16,250	79,250	58,700
	CONTRACTUAL SERVICES	49,587	58,430	45,247	86,200	40,795	85,900	93,200	7,000
	CAPITAL OUTLAY	9,197	4,332	2,314	5,500	5,220	5,500	8,000	2,500
	OTHER	112,206	96,290	104,981	167,000	94,492	107,000	156,000	(11,000)
	TOTAL EXPENDITURES	750,211	690,348	706,755	902,050	593,396	837,450	1,019,650	117,600
	PERSONNEL								
401	Salaries - Full-time	356,150	333,830	332,659	435,000	310,103	435,000	476,400	41,400
403	Salaries - Part-time & Temporary	6,867	2,349	1,527	2,500	1,141	2,500	5,300	2,800
405	Salaries - Overtime	638	0	0	0	0	0	0	0
411	Health Insurance	76,108	65,047	64,421	85,000	60,930	85,000	94,700	9,700
412	Unemployment Insurance	5,384	11,488	5,769	5,000	2,508	5,000	6,000	1,000
421	Social Security	22,140	20,283	20,144	27,000	18,758	27,000	29,900	2,900
422	Medicare Contribution	5,178	4,743	4,711	6,500	4,387	6,500	7,000	500
431	Retirement Contribution (IMRF)	42,465	37,713	35,238	48,000	32,791	48,000	47,000	(1,000)
441	Uniform Allowance		642	0	400	441	400	2,000	1,600
451	Automobile Mileage	3,206	4,370	5,012	5,000	3,123	5,000	5,000	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	867	358	659	1,500	1,015	1,500	1,500	0
502	Travel Expense	3,518	2,978	4,807	4,500	2,274	4,500	6,000	1,500
503	Dues	1,797	2,035	1,650	2,400	1,950	2,400	2,400	0
504	Publications	0	0	0	0	0	0	0	0
505	Tuition Reimbursement	0	0	0	0	0	0	0	0
	COMMODITIES								
601	Maintenance Supplies	38	2	9	250	197	250	250	0
602	Janitorial Supplies	632	903	693	800	647	800	800	0
603	Operating Supplies	47,443	37,343	71,480	8,000	7,705	8,000	70,000	62,000
604	Computer Supplies	3,271	3,673	2,500	5,500	889	1,200	1,200	(4,300)
605	Office Supplies	1,456	1,315	915	2,000	2,019	2,000	2,000	0
606	Minor Equipment & Small Tools	54	152	66	500	47	500	500	0
611	Automotive Fuel/Oil	1,391	1,723	1,782	2,500	967	2,500	2,500	0
621	Print Materials	620	350	171	1,000	997	1,000	2,000	1,000
	CONTRACTUAL SERVICES								
701	Maintenance Service	21,230	23,277	19,229	28,500	14,296	28,500	28,500	0
702	Professional Service	4,480	8,416	2,329	25,000	6,059	25,000	29,800	4,800
703	Postage	2,639	2,199	1,278	3,000	823	1,200	2,500	(500)
704	Telephone & Electronic Communication	6,127	8,257	6,540	10,500	6,162	10,500	10,500	0
705	Publishing	973	329	3,061	500	2,620	3,000	3,000	2,500
706	Printing	852	401	646	1,000	302	1,000	1,500	500
711	Utilities	9,963	11,699	8,630	13,000	6,829	12,000	12,000	(1,000)
712	Garbage Disposal	2,584	2,949	2,734	3,500	2,989	3,500	3,500	0
719	Other Service Charges	0	0	0	0	0	0	0	0
721	Liability Insurance	0	0	0	0	0	0	0	0
722	General Insurance	0	0	0	0	0	0	0	0
724	Rentals	740	902	802	1,200	715	1,200	1,900	700
	CAPITAL OUTLAY								
801	Land	0		0	0	0	0	0	0
805	Buildings	0		0	0	0	0	0	0
810	Equipment	8,890	3,470	937	5,500	5,220	5,500	6,000	500
815	Furniture	307	862	1,378	0	0	0	2,000	2,000
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	0	0	0	50,000	0	0	50,000	0
901	Contingency	0	0	0	0	0	0	0	0
905	Miscellaneous	696	306	687	10,500	710	500	500	(10,000)
907	B&B Fire Dept Inspections	200	0	150	500	0	500	500	0
910	Intergovernmental Agreement	1,950	0	0	0	0	0	0	0
914	E/Health Well Sealing	0	0	0	0	0	0	0	0
990	Interfund Transfer	109,360	95,984	104,144	106,000	93,782	106,000	105,000	(1,000)
	TOTAL EXPENDITURES	750,211	690,348	706,755	902,050	593,396	837,450	1,019,650	117,600
	Revenues over (under) expend.	62,765	89,498	(221,991)	(205,685)	(142,286)	(247,688)	(319,619)	(113,934)
	Fund balance, beginning of year	988,262	1,051,027	1,140,525	918,534	918,534	918,534	670,846	(247,688)
	Fund balance, end of year	1,051,027	1,140,525	918,534	712,849	776,248	670,846	351,227	(361,622)

Jo Daviess County, IL
Annual Budget
FY2017

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 FY2016:				\$ 24,782			
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2013	2014	2015		2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	OTHER REVENUES	21,905	9,978	43,455	38,212	28,844	45,602	45,602	7,390
	INTERFUND TRANSFER	49	0	0	0	0	0	0	0
	TOTAL REVENUES	21,954	9,978	43,455	38,212	28,844	45,602	45,602	7,390
	OTHER REVENUES								
34815	Bio-Terrorism Grant	21,805	9,939	41,879	38,192	23,001	38,192	38,192	0
34839	Ebola Grant	0	0	1,521	0	5,772	7,350	7,350	7,350
38110	Interest income	100	39	55	20	71	60	60	40
38112	CD Interest								
38910	Miscellaneous Income								
	INTERFUND TRANSFER								
39928	Capital Improvement Fund Transfer								
39945	Trans in P/H Emer Resp Grant	49	0	0	0	0			0
	TOTAL REVENUES	21,954	9,978	43,455	38,212	28,844	45,602	45,602	7,390
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2013	2014	2015		2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	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	40,000	18,783	36,890	38,192	38,192	38,192	38,192	0
	TOTAL EXPENDITURES	40,000	18,783	36,890	38,192	38,192	38,192	38,192	0
	PERSONNEL								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
704	Telephone & Electronic Communications								
712	Garbage Disposal								
719	Other Service Charges								
	CAPITAL OUTLAY								
810	Equipment								
815	Furniture								
820	Vehicle								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer	40,000	18,783	36,890	38,192	38,192	38,192	38,192	0
	TOTAL EXPENDITURES	40,000	18,783	36,890	38,192	38,192	38,192	38,192	0
	Revenues over (under) expend.	(18,046)	(8,805)	6,565	20	(9,348)	7,410	7,410	7,390
	Fund balance, beginning of year	37,658	19,612	10,807	17,372	17,372	17,372	24,782	7,410
	Fund balance, end of year	19,612	10,807	17,372	17,392	8,024	24,782	32,192	14,800

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY2017

006 County Motor Fuel Tax Fund		Est. Fund Balance ending FY2016:						\$460,058		
REVENUES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of	
		2013	2014	2015		2016		2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17	
	INTERGOVERNMENTAL	598,623	664,875	516,809	525,000	440,938	515,000	515,000	(10,000)	
	OTHER	16,078	17,341	17,037	9,800	3,339	4,000	7,500	(2,300)	
	OTHER FINANCING	19,923	32,642	24,984	15,000	7,220	10,000	15,000	0	
	TOTAL REVENUES	634,624	714,858	558,831	549,800	451,497	529,000	537,500	(12,300)	
	INTERGOVERNMENTAL									
34310	Motor Fuel Tax Allotments	598,623	664,875	516,809	525,000	440,938	515,000	515,000	(10,000)	
34936	FEMA Reimbursement	0	0	0	0	0			0	
	OTHER									
38110	Interest	2,683	2,905	2,882	2,800	2,252	2,500	2,500	(300)	
38910	Miscellaneous	13,396	14,436	14,155	7,000	1,087	1,500	5,000	(2,000)	
	OTHER FINANCING									
39120	Reimb. from Townships	19,923	32,642	24,984	15,000	7,220	10,000	15,000	0	
39210	State Allotment									
39917	Reimb. From CMF									
39930	Transfer in from Township Motorfuel									
39923	Transfer in from County Hwy Fund									
39944	Transfer in from County Bridge									
	TOTAL REVENUES	634,624	714,858	558,831	549,800	451,497	529,000	537,500	(12,300)	
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	
		2013	2014	2015		2016		2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17	
	PERSONNEL	104,868	107,454	110,253	116,206	92,719	110,096	106,135	(10,071)	
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0	
	COMMODITIES	489,047	423,892	397,613	500,000	370,810	500,000	430,000	(70,000)	
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0	
	OTHER	100,000	100,000	100,000	0	0	0	0	0	
	TOTAL EXPENDITURES	693,916	631,346	607,866	616,206	463,528	610,096	536,135	(80,071)	
	PERSONNEL									
401	Salaries - Full-time	80,208	81,442	83,970	86,557	72,339	86,557	88,937	2,380	
402	Salaries - Per diem									
403	Salaries - Part-time & Temporary									
405	Salaries - Overtime									
411	Health Insurance	10,785	12,263	12,607	13,610	7,991	7,500	1,500	(12,110)	
412	Unemployment Insurance									
413	Worker's Comp. Insurance									
421	Social Security Contribution	4,358	4,424	4,569	5,367	4,145	5,367	5,514	147	
422	Medicare Contribution	1,019	1,035	1,068	1,255	969	1,255	1,290	35	
431	Retirement Contribution (IMRF)	8,499	8,291	8,039	9,417	7,273	9,417	8,894	(523)	
441	Uniform Allowance									
451	Automobile Mileage									
	TRAINING & PROFESSIONAL DEV.									
501	Education & Training									
502	Travel Expense									
503	Dues									
504	Publications									
505	Tuition Reimbursement									
	COMMODITIES									
601	Maintenance Supplies	489,047	423,892	397,613	500,000	370,810	500,000	430,000	(70,000)	
602	Janitorial Supplies									
603	Operating Supplies									
604	Computer Supplies									
605	Office Supplies									
606	Minor Equipment & Small Tools									
611	Automotive Fuel/Oil									
621	Print Materials									
	CONTRACTUAL SERVICES									
701	Maintenance Service									
702	Professional Service									
703	Postage									

Jo Daviess County, IL
Annual Budget
FY2017

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	100,000	100,000	100,000	0	0	0	0	0
	TOTAL EXPENDITURES	693,916	631,346	607,866	616,206	463,528	610,096	536,135	(80,071)
	Revenues Over (Under) Expenditures	(59,291)	83,512	(49,036)	(66,406)	(12,031)	(81,096)	1,365	67,771
	Fund Balance, beginning of year	565,969	506,678	590,190	541,154	541,154	541,154	460,058	(81,096)
	Estimated Fund Balance, end of year	506,678	590,190	541,154	474,748	529,123	460,058	461,423	(13,325)

Jo Daviess County, IL
Annual Budget
FY2017

Fund Description

9-1-1 Fund (fund number 007). This Fund is used to enhance the emergency telephone system of Jo Daviess County. Disbursements are those necessary to continue the implementation of the enhanced 911 system. Revenue for this Fund comes from the telephone surcharge and earned interest. The Emergency Telephone System Board authorizes all expenditures. This Fund was established under the authority of Illinois Revised Statutes 50 ILCS 750/1.

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 16 to '17
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016			Nov. 30, 2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
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	98,358	54,836	101,323	96,428	95,000	5,000	(96,323)
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency	0	1,095	0	15,000	0	1,000	47,200	32,200
905	Miscellaneous								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	235,222	190,099	163,655	163,655	160,184	163,545	168,666	5,011
	TOTAL EXPENDITURES	333,297	363,209	308,183	391,603	300,130	307,029	277,779	(113,824)
	Revenues over (under) expend.	(23,004)	(58,602)	17,311	(60,649)	(64,447)	18,587	47,837	108,486
	Fund balance, beginning of year	296,965	273,961	215,359	232,669	232,669	232,669	251,256	18,587
	Estimated Fund balance, end of year	273,961	215,359	232,669	172,020	168,222	251,256	299,093	127,073

Jo Daviess County, IL
Annual Budget
FY2017

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 FY2016:				\$1,263,300			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2013	2014	2015	2016		2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	TAXES	320,246	328,364	337,088	347,000	266,209	336,611	341,638	(5,362)
	OTHER	125,170	100,609	3,478	3,500	7,892	3,200	3,200	(300)
	TOTAL REVENUES	445,415	428,973	340,566	350,500	274,100	339,811	344,838	(5,662)
	TAXES								
31110	Property taxes	320,246	328,364	337,088	347,000	266,209	336,611	341,638	(5,362)
008-39934	Reimbursement from State	0	0	0	0	0	0	0	
	OTHER								0
38110	Interest	2,947	3,784	3,478	3,500	2,796	3,200	3,200	(300)
38112	CD Interest	0	0	0	0	0	0	0	0
38218	Reimbursement from Vendor	44,822	0	0	0	0	0	0	0
38910	Miscellaneous	0	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES								
39120	Reimbursement from Townships	0	0	0	0	0	0	0	0
39934	Reimbursement from State	77,400	96,825	0	0	5,096	0	0	0
	TOTAL REVENUES	445,415	428,973	340,566	350,500	274,100	339,811	344,838	(5,662)
008-43143 County Federal Aid Matching									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2013	2014	2015	2016		2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	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	304,709	287,076	115,766	800,000	190,913	300,000	800,000	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	304,709	287,076	115,766	800,000	190,913	300,000	800,000	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

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 16 to '17
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016	Est. Actual	2017		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual		PROPOSED	
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	304,709	287,076	115,766	800,000	190,913	300,000	800,000	0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	304,709	287,076	115,766	800,000	190,913	300,000	800,000	0
	Revenues Over (Under) Expenditures	140,707	141,897	224,800	(449,500)	83,187	39,811	(455,162)	(5,662)
	Fund Balance, beginning of year	716,086	856,793	998,689	1,223,489	1,223,489	1,223,489	1,263,300	39,811
	Estimated Fund Balance, end of year	856,793	998,689	1,223,489	773,989	1,306,677	1,263,300	808,138	34,149

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.

Jo Daviess County, IL
Annual Budget
FY2017

009 - Sheriff's Forfeiture Fund		Est. Fund Balance ending FY2016:						\$5,329	
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2013	2014	2015	2016		2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	OTHER REVENUES	3,770	12,738	5,706	13,270	8,952	10,091	14,270	1,000
	OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0
	TOTAL REVENUES	3,770	12,738	5,706	13,270	8,952	10,091	14,270	1,000
	OTHER REVENUES								
34955	Dubuque Racing Association Grant	0	0	0	0	0	0	0	0
35610	Drug Prevention Fines	1,259	440	1,094	750	250	152	750	0
35615	Drug Forfeitures	2,495	539	1,133	5,000	7,432	5,482	6,000	1,000
38110	Interest	17	10	15	20	20	7	20	0
38112	CD Interest								0
38140	Donations	0	1,000	3,400	5,000	1,250	4,450	5,000	0
38217	Insurance Settlement Payment		3,340	25					0
38710	Sheriff's Auction Proceeds								0
38910	Miscellaneous	0	7,409	40	2,500	0	0	2,500	0
	OTHER FINANCING SOURCES								
39212	Blackhawk Area Task Force								0
39931	Anti Drug Educ./Exp. Reimb.								0
	TOTAL REVENUES	3,770	12,738	5,706	13,270	8,952	10,091	14,270	1,000
	EXPENDITURES								
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Change	
		2013	2014	2015	2016		2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	954	1,305	955	1,500	820	1,500	1,500	0
	COMMODITIES	6,157	7,606	2,450	10,000	2,442	10,000	13,200	3,200
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	3,000	0	0	0	0	0	0
	TOTAL EXPENDITURES	7,111	11,911	3,405	11,500	3,262	11,500	14,700	3,200
	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	1,284	955	500	295	500	500	0
502	Travel Expense	954	21	0	1,000	525	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	6,157	7,606	2,450	10,000	2,442	10,000	13,200	3,200
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
FY2017

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016			Nov. 30, 2017	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
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	3,000	0	0	0	0	0	0
910	Intergovernmental Agreement								0
912	Sheriff's Auction Proceeds								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	7,111	11,911	3,405	11,500	3,262	11,500	14,700	3,200
	Revenues Over (Under) Expenditures	(3,341)	827	2,301	1,770	5,690	(1,409)	(430)	(2,200)
	Fund Balance, beginning of year	6,950	3,610	4,437	6,738	6,738	6,738	5,329	(1,409)
	Estimated Fund Balance, end of year	3,610	4,437	6,738	8,508	12,428	5,329	4,899	(3,609)

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY2017

1

011 County Aid to Bridges Fund		Est. Fund Balance ending FY2016:					\$760,818			
REVENUES										
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	BUDGET	Year Ending	Est. Actual	Year Ending	Amount of	
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015		Nov. 30, 2016		Nov. 30, 2017		Change
		ACTUAL	ACTUAL	ACTUAL		10-mo Actual		PROPOSED	16 to '17	
	TAXES	332,287	338,518	337,088	347,000	266,209	336,611	341,638	(5,362)	
	INTERGOVERNMENTAL REVENUE	0	0	0	0	0	0	0	0	
	OTHER	405	296	319	250	210	150	150	(100)	
	OTHER FINANCING SOURCES	355,606	286,236	204,482	621,600	283,653	701,600	601,600	(20,000)	
	TOTAL REVENUES	688,297	625,051	541,888	968,850	550,072	1,038,361	943,388	(25,462)	
	TAXES									
31110	Property taxes	332,287	338,518	337,088	347,000	266,209	336,611	341,638	(5,362)	
	INTERGOVERNMENTAL REVENUE								0	
34936	FEMA Reimbursement	0	0	0	0	0	0	0	0	
	FHWA Reimbursement								0	
	OTHER									
38110	Interest	343	241	265	200	32	50	50	(150)	
38111	Interest earned-savings	61	56	54	50	20	50	50	0	
38112	CD interest	0	0	0	0	158	50	50	50	
38158	Reimburse from Railroads	0	0	0	0	0			0	
38910	Miscellaneous	0	0	1	0	0			0	
	OTHER FINANCING SOURCES									
39120	Reimbursement from Townships	52	116,172	2,562	410,000	283,653	420,000	450,000	40,000	
39122	Reimbursement from State for Bridge	0	18,259	49,925	0	0			0	
39934	Reimbursement from State	203,840	0	0	60,000	0	130,000	0	(60,000)	
39997	Transfer in from Township Bridge	151,713	151,806	151,995	151,600	0	151,600	151,600	0	
	TOTAL REVENUES	688,297	625,051	541,888	968,850	550,072	1,038,361	943,388	(25,462)	
011-43145 County Aid to Bridges										
EXPENDITURES										
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	BUDGET	Year Ending	Est. Actual	Year Ending	Amount of	
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015		Nov. 30, 2016		Nov. 30, 2017		Change
		ACTUAL	ACTUAL	ACTUAL		10-mo Actual		PROPOSED	16 to '17	
	PERSONNEL	0	0	0	0	0	0	0	0	
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0	
	COMMODITIES	3,274	15,700	1,612	50,000	28,909	30,000	50,000	0	
	CONTRACTUAL SERVICES	163,567	29,831	17,132	110,000	109,320	100,000	150,000	40,000	
	CAPITAL OUTLAY	300,974	295,253	716,977	680,000	198,364	320,000	1,230,000	550,000	
	OTHER	150,000	150,000	150,000	150,000	0	150,000	150,000	0	
	TOTAL EXPENDITURES	617,815	490,784	885,721	990,000	336,593	600,000	1,580,000	590,000	
	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	3,274	15,700	1,612	50,000	28,909	30,000	50,000	0	
602	Janitorial Supplies								0	
603	Operating Supplies								0	
604	Computer Supplies								0	
605	Office Supplies								0	
606	Minor Equipment & Small Tools								0	
611	Automotive Fuel/Oil								0	
621	Print Materials								0	
	CONTRACTUAL SERVICES									
701	Maintenance Service								0	
702	Professional Service	163,567		17,132	110,000	109,320	100,000	150,000	40,000	
703	Postage								0	

Jo Daviess County, IL
Annual Budget
FY2017

1

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016			Nov. 30, 2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
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	45,476	73,707	4,194	80,000	5,800	20,000	80,000	0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements	255,498	221,546	712,783	600,000	192,564	300,000	1,150,000	550,000
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	150,000	150,000	150,000	150,000	0	150,000	150,000	0
	TOTAL EXPENDITURES	617,815	490,784	885,721	990,000	336,593	600,000	1,580,000	590,000
	Revenues Over (Under) Expenditures	70,482	134,267	(343,832)	(21,150)	213,479	438,361	(636,612)	(615,462)
	Fund Balance, beginning of year	461,540	532,022	666,289	322,457	322,457	322,457	760,818	438,361
	Estimated Fund Balance, end of year	532,022	666,289	322,457	301,307	535,936	760,818	124,206	(177,101)

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 FY2017, an estimated 50-60% of the total amount appropriated for the period is required to be retained in this fund. Therefore, \$181,000 or 55% of the total amount appropriated for the period is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund and not scheduled for expense during the period.

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 16 to '17
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016	10-mo Actual	Est. Actual	Nov. 30, 2017 PROPOSED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET				
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement	2,125	2,112	2,187	2,238	1,864	2,238	2,277	39
990	Interfund Transfer	277,040	284,835	296,321	316,038	255,399	309,718	326,400	10,362
	TOTAL EXPENDITURES	279,166	286,946	298,507	318,276	257,264	311,956	328,677	10,401
	Revenues Over (Under) Expenditures	15,541	5,499	(15,241)	(34,590)	(27,895)	(28,220)	(8,527)	26,063
	Fund Balance, beginning of year	213,340	228,880	234,379	219,137	219,137	219,137	190,917	(28,220)
	Estimated Fund Balance, end of year	228,880	234,379	219,137	184,547	191,243	190,917	182,390	(2,157)

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 FY2017, an estimated 50-60% of the total amount appropriated for the period is required to be retained in this fund. Therefore, \$392,000 or 60% 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
FY2017

013-48117 Illinois Municipal Retirement Fund		Est. Fund Balance ending FY2016:			\$462,298				
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2013	2014	2015		2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	TAXES	501,908	691,252	542,442	541,674	428,383	541,671	541,671	(3)
	INTERGOVERNMENTAL	41,900	43,800	43,800	43,300	43,300	43,300	45,400	2,100
	OTHER	2,066	2,587	2,766	2,000	2,087	2,200	2,000	0
	INTERFUND TRANSFERS	25,954	20,504	0	0	0	0	0	0
	TOTAL REVENUES	571,828	758,143	589,008	586,974	473,770	587,171	589,071	2,097
	TAXES								
31110	Property taxes	501,908	691,252	542,442	541,674	428,383	541,671	541,671	(3)
	INTERGOVERNMENTAL								0
34210	Corp. Personal Property Replc. Tax	41,900	43,800	43,800	43,300	43,300	43,300	45,400	2,100
	OTHER								
38110	Interest	2,066	2,587	2,766	2,000	2,087	2,200	2,000	0
	INTERFUND TRANSFERS								
39951	From County Highway Fund								
39952	From Public Health Fund								
39953	From MFT Fund								
39954	From ETSB (911) Fund	25,954	20,504	0	0	0	0	0	0
39955	From Home Health Care Fund								
39956	From Tourism Promotion Fund								
39922	From General Fund								
	From COPS More								
	TOTAL REVENUES	571,828	758,143	589,008	586,974	473,770	587,171	589,071	2,097
013-48117 Illinois Municipal Retirement Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2013	2014	2015		2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	0	164,219	0	0	0	0	45,000	45,000
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	84	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	543,262	556,638	553,847	573,622	491,681	573,622	609,523	35,901
	TOTAL EXPENDITURES	543,345	720,857	553,847	573,622	491,681	573,622	654,523	80,901
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (Accelerated IMRF Payments)	0	164,219	0	0	0	0	45,000	45,000
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	84	0	0	0	0	0	0	0
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016			2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement	3,400	3,227	2,982	2,650	2,208	2,650	2,587	(63)
990	Interfund Transfer	539,861	553,411	550,865	570,972	489,473	570,972	606,936	35,964
	TOTAL EXPENDITURES	543,345	720,857	553,847	573,622	491,681	573,622	654,523	80,901
	Revenues Over (Under) Expenditures	28,483	37,286	35,162	13,352	(17,911)	13,549	(65,452)	(78,804)
	Fund Balance, beginning of year	347,818	376,301	413,588	448,749	448,749	448,749	462,298	13,549
	Estimated Fund Balance, end of year	376,301	413,588	448,749	462,101	430,838	462,298	396,846	(65,255)

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY2017

014 Mental Health Fund		Est. Fund Balance ending FY2016:				\$34,589			
REVENUES									
Acct. No.	Acct. Title	Year Ending Nov. 30, 2013 ACTUAL	Year Ending Nov. 30, 2014 ACTUAL	Year Ending Nov. 30, 2015 ACTUAL	BUDGET	Year Ending Nov. 30, 2016 10-mo Actual	Est. Actual	Year Ending Nov. 30, 2017 PROPOSED	Amount of Change 16 to '17
	TAXES	343,818	343,389	349,291	348,796	275,847	348,794	348,794	(2)
	OTHER	192	203	262	40	288	35	35	(5)
	INTERFUND TRANSFER	0	0	0	0	0	0	0	0
	TOTAL REVENUES	344,010	343,592	349,553	348,836	276,135	348,829	348,829	(7)
31110	Property taxes	343,818	343,389	349,291	348,796	275,847	348,794	348,794	(2)
38110	Interest	192	203	262	40	288	35	35	(5)
39922	From General Fund	0	0	0	0	0	0	0	0
	TOTAL REVENUES	344,010	343,592	349,553	348,836	276,135	348,829	348,829	(7)
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending Nov. 30, 2013 ACTUAL	Year Ending Nov. 30, 2014 ACTUAL	Year Ending Nov. 30, 2015 ACTUAL	BUDGET	Year Ending Nov. 30, 2016 10-mo Actual	Est. Actual	Year Ending Nov. 30, 2017 PROPOSED	Amount of Change 16 to '17
	PERSONNEL	0	531	368	1,000	283	1,000	750	(250)
	TRAINING & PROFESSIONAL DEV.	2,241	2,068	1,757	2,600	1,772	2,600	2,300	(300)
	COMMODITIES	0	46	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	467	937	350	0	350	3,000	2,650
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	332,975	338,110	342,975	344,532	258,524	344,532	342,744	(1,788)
	TOTAL EXPENDITURES	335,216	341,222	346,038	348,482	260,579	348,482	348,794	312
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage	0	531	368	1,000	283	1,000	750	(250)
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	100	0	100	0	(100)
502	Travel Expense	451	278	325	700	340	700	500	(200)
503	Dues	1,790	1,790	1,432	1,800	1,432	1,800	1,800	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	0	0	0	0	0	0	0	0
605	Office Supplies	0	46	0	0	0	0	0	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	0	78	185	0	0	0	0	0
703	Postage	0	0	0	0	0	0	0	0
704	Telephone & Electronic Communications								
705	Publishing	0	350	0	350	0	350	2,200	1,850
706	Printing	0	40	752	0	0	0	800	800
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								

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 16 to '17
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016		Nov. 30, 2017		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency	0	5,000	0	0	0	0	0	0
905	Miscellaneous	331,975	332,110	341,975	344,032	258,024	344,032	342,244	(1,788)
910	Intergovernmental Agreement								
990	Interfund Transfer	1,000	1,000	1,000	500	500	500	500	0
	TOTAL EXPENDITURES	335,216	341,222	346,038	348,482	260,579	348,482	348,794	312
	Revenues Over (Under) Expenditures	8,794	2,370	3,516	354	15,556	347	35	(319)
	Fund Balance, beginning of year	19,562	28,356	30,726	34,242	34,242	34,242	34,589	347
	Estimated Fund Balance, end of year	28,356	30,726	34,242	34,596	49,798	34,589	34,624	28

Jo Daviess County, IL
Annual Budget
FY2015

014 - Mental Health Expense Budget Detail									
Activity		FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	\$	%
Code	905 Miscellaneous budget detail -	Budget	Budget	Budget	Budget	Budget	Budget	Change	Change
84	Kreider Services/Rainbow Ridge	36,430	38,000	38,000	38,000	0	24,924	24,924	#DIV/0!
85	Riverview Center, Inc.	47,000	47,959	47,959	47,959	40,705	44,200	3,495	8.6%
86	Sojourn House	36,000	36,000	36,000	36,000	0	0	0	#DIV/0!
87	Jo Daviess Workshop, Inc.	89,605	91,000	91,000	91,000	91,000	84,450	(6,550)	-7.2%
88	Choices, Inc.	0	0	0	0	0	0	0	#DIV/0!
89	FHN/Jane Addams	118,060	119,016	119,016	119,016	126,327	112,670	(13,657)	-10.8%
	Galena Clinic	0	0	0	10,000	70,000	60,000	(10,000)	-14.3%
	Contact of Northern Illinois	0	0	0	0	8,000	8,000	0	0.0%
83	Tyler's Justice Center for Children	0	0	0	0	8,000	8,000	0	0.0%
	Total	327,095	331,975	331,975	341,975	344,032	342,244	(1,788)	-0.5%

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.

Jo Daviess County, IL
Annual Budget
FY2017

016 Contingency Fund			Est. Fund Balance ending FY2016:			\$192,836			
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2013	2014	2015		2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	OTHER	257,627	17,358	224,183	15,104	15,144	15,104	117,700	102,596
	TOTAL REVENUES	257,627	17,358	224,183	15,104	15,144	15,104	117,700	102,596
	OTHER								
34955	Dubuque Racing Assoc Grant	0	5,000	0	0	0	0	0	0
38110	Interest	293	594	485	500	540	500	500	0
38112	CD Interest	0	0	0	0	0	0	0	0
38140	Donations	0	1,100	0	0	0	0	0	0
38158	Reimb from Rail Roads	0	0	85,599	0	0	0	0	0
38019	Reimbursement from City of Galena	0	10,664	0	0	0	0	0	0
38910	Transfer from Indemnity Fund								
39922	Transfer from General Fund	206,954	0	138,099	14,604	14,604	14,604	0	(14,604)
39935	Transfer from GIS Capital Equip. Fund								0
39935	Transfer from Highway Fund	0	0	0	0	0	0	0	0
39971	Transfer from Emerg. Ser. Comm. Fund	0	0	0	0	0	0	117,200	117,200
39935	Transfer from Public Health Fund								0
39964	Transfer Working Cash	50,379	0	0	0	0	0	0	0
	TOTAL REVENUES	257,627	17,358	224,183	15,104	15,144	15,104	117,700	102,596
016-49197 Contingency Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2013	2014	2015		2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	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	12,100	21,615	0	0	0	0	0	0
	CAPITAL OUTLAY	4,409	87,341	0	0	0	0	0	0
	OTHER	117,200	5,000	0	285,560	202,800	252,800	250,000	(35,560)
	TOTAL EXPENDITURES	133,709	113,956	0	285,560	202,800	252,800	250,000	(35,560)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 16 to '17
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016			2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	12,100	21,615	0	0	0	0	0	0
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings	0	83,663	0	0	0	0	0	0
810	Equipment	4,409	3,678	0	0	0	0	0	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
904	Loan Repayment				0	117,200	117,200	0	0
905	Miscellaneous	0	5,000	0	150,000	0	50,000	200,000	50,000
910	Intergovernmental Agreement								
990	Interfund Transfer	117,200	0	0	135,560	85,600	85,600	50,000	(85,560)
	TOTAL EXPENDITURES	133,709	113,956	0	285,560	202,800	252,800	250,000	(35,560)
	Revenues Over (Under) Expenditures	123,917	(96,597)	224,183	(270,456)	(187,656)	(237,696)	(132,300)	138,156
	Fund Balance, beginning of year	179,029	302,946	206,349	430,532	430,532	430,532	192,836	(237,696)
	Estimated Fund Balance, end of year	302,946	206,349	430,532	160,076	242,875	192,836	60,536	(99,540)

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 FY2017, an estimated 110% of the total amount appropriated for the period is required to be retained in this fund. Therefore, \$451,000 or 110% is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund and not scheduled for expense during the period.

Jo Daviess County, IL
Annual Budget
FY2017

017 Insurance Fund		Est. Fund Balance ending FY2016:					\$770,963			
REVENUES										
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of	
		2013	2014	2015	2016			2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to 17	
	TAXES	402,704	252,262	403,020	402,452	318,283	402,453	366,239		(36,213)
	OTHER	7,674	13,603	3,300	1,000	11,229	11,342	1,200		200
	INTERFUND TRANSFERS	15,373	15,260	16,511	18,165	11,559	11,559	15,800		(2,365)
	TOTAL REVENUES	425,750	281,126	422,831	421,617	341,071	425,354	383,239		(38,378)
	TAXES									
31110	Property taxes	402,704	252,262	403,020	402,452	318,283	402,453	366,239		(36,213)
	OTHER									
38110	Interest	1,195	1,333	1,354	1,000	1,087	1,200	1,200		200
38112	CD Interest	0	0	0	0	0	0	0		0
38725	Insurance Program Dividend	0	0	0	0	0	0	0		0
38610	Insurance Program Refund (WC payroll audit)	6,479	12,270	1,946	0	10,142	10,142	0		0
	INTERFUND TRANSFERS									
39915	Transfer In Home Health	5,543	5,017	4,942	5,440	2,088	2,088	0		(5,440)
39940	Transfer In Public Health	9,830	10,243	11,569	12,725	9,471	9,471	14,000		1,275
39963	Transfer In from General Fund (Contingency)	0	0	0	0	0	0	0		0
39916	Transfer In Animal Control	0	0	0	0	0	0	1,800		1,800
	TOTAL REVENUES	425,750	281,126	422,831	421,617	341,071	425,354	383,239		(38,378)
017-48118 Insurance Fund										
EXPENDITURES										
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of	
		2013	2014	2015	2016			2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to 17	
	PERSONNEL	10,285	0	1,468	29,750	0	10,000	29,750		0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0		0
	COMMODITIES	0	0	0	0	0	0	0		0
	CONTRACTUAL SERVICES	318,820	332,492	320,499	350,000	323,042	342,972	350,000		0
	CAPITAL OUTLAY	0	0	0	0	0	0	0		0
	OTHER	4,915	4,837	4,817	4,778	4,778	4,778	4,728		(50)
	TOTAL EXPENDITURES	334,020	337,329	326,784	384,528	327,820	357,750	384,478		(50)
	PERSONNEL									
401	Salaries - Full-time									
402	Salaries - Per diem									
403	Salaries - Part-time & Temporary									
405	Salaries - Overtime									
411	Health Insurance									
412	Unemployment Insurance (payments)	10,285	0	1,468	29,750	0	10,000	29,750		0
413	Worker's Comp. Insurance									
421	Social Security Contribution									
422	Medicare Contribution									
431	Retirement Contribution (IMRF)									
441	Uniform Allowance									
451	Automobile Milage									
	TRAINING & PROFESSIONAL DEV.									
501	Education & Training									
502	Travel Expense									
503	Dues									
504	Publications									
505	Tuition Reimbursement									
	COMMODITIES									
601	Maintenance Supplies									
602	Janitorial Supplies									
603	Operating Supplies									
604	Computer Supplies									
605	Office Supplies									
606	Minor Equipment & Small Tools									
611	Automotive Fuel/Oil									
621	Print Materials									
	CONTRACTUAL SERVICES									
701	Maintenance Service									
702	Professional Service	0	16,000	22,000	10,000	0	10,000	10,000		0

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016			Nov. 30, 2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges (deductibles)	43	1,000	307	10,000	70	10,000	10,000	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution	318,777	314,741	320,170	330,000	322,972	322,972	330,000	0
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
902	Miscellaneous								
910	Intergovernmental Agreement	4,915	4,837	4,817	4,778	4,778	4,778	4,728	(50)
990	Interfund Transfer								
	TOTAL EXPENDITURES	334,020	337,329	326,784	384,528	327,820	357,750	384,478	(50)
	Revenues Over (Under) Expenditures	91,730	(56,204)	96,048	37,089	13,251	67,604	(1,239)	(38,328)
	Fund Balance beginning of year	571,785	663,516	607,312	703,359	703,359	703,359	770,963	67,604
	Estimated Fund Balance end of year	663,516	607,312	703,359	740,448	716,611	770,963	769,724	29,276

Jo Daviess County, IL
Annual Budget
FY2017

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

Jo Daviess County, IL
Annual Budget
FY2017

018 Economic Development Investment Fund			Est. Fund Balance ending FY2016:			\$756,359				
REVENUES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,		Amount of
		2013	2014	2015		2016		2017		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED		16 to '17
	OTHER REVENUES	4,280	96,328	3,453	13,200	2,953	3,255	13,255		55
	OTHER FINANCING SOUCES	244	209	170	100	0	0	0		(100)
	INTERFUND TRANSFERS	0	0	0	0	0	0	0		0
	TOTAL REVENUES	4,524	96,537	3,623	13,300	2,953	3,255	13,255		(45)
	Interest Income on Investments	4,524	4,103	0	3,300	2,953	3,255	3,255		(45)
	OTHER REVENUES									
38110	Interest Income Checking	1	0	3	0	6	5	5		5
38111	Interest Income-savings	1,151	1,162	710	800	556	650	650		(150)
38112	CD Interest	3,128	2,731	2,739	2,400	2,390	2,600	2,600		200
38018	Freeport/Stephenson E-Zone	0	92,434	0	10,000	0	0	10,000		0
38198	Reimbursement from FAEDF	0	0	0	0	0	0	0		0
	OTHER FINANCING SOURCES									
38115	Hoskins Lumber loan repayment- interest	0	0	0	0	0	0	0		0
38117	Elizabeth Nursing Home loan repay-interest	244	209	170	100	0	0	0		(100)
38119	Cotton Expressions, Ltd.repay-interest	0	0	0	0	0	0	0		0
38121	Lange Sign Company	0	0	0	0	0	0	0		0
	INTERFUND TRANSFERS									
39927	Transfer from General Fund	0	0	0	0	0	0	0		0
	TOTAL REVENUES	4,524	96,537	3,623	13,300	2,953	3,255	13,255		(45)
018-46177 Economic Development Investment Fund										
EXPENDITURES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,		Amount of
		2013	2014	2015		2016		2017		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED		16 to '17
	PERSONNEL	89	178	0	300	0	0	300		0
	TRAINING & PROFESSIONAL DEV.	0	585	0	1,000	0	0	1,000		0
	COMMODITIES	0	0	0	0	0	0	0		0
	CONTRACTUAL SERVICES	5,508	8,008	17,620	28,008	20,508	23,008	28,008		0
	CAPITAL OUTLAY	0	0	0	0	0	0	0		0
	OTHER	0	0	0	554,641	14,641	14,641	554,928		287
	TOTAL EXPENDITURES	5,597	8,770	17,620	583,949	35,149	37,649	584,236		287
	PERSONNEL									
401	Salaries - Full-time									
403	Salaries - Part-time & Temporary									
405	Salaries - Overtime									
411	Health Insurance									
412	Unemployment Insurance									
413	Worker's Comp. Insurance									
421	Social Security Contribution									
422	Medicare Contribution									
431	Retirement Contribution (IMRF)									
441	Uniform Allowance									
451	Automobile Mileage	89	178	0	300	0	0	300		0
	TRAINING & PROFESSIONAL DEV.									
501	Education & Training	0	585	0	1,000	0	0	1,000		0
502	Travel Expense	0	0	0	0	0	0	0		0
503	Dues									
504	Publications									
505	Tuition Reimbursement									
	COMMODITIES									
601	Maintenance Supplies									
602	Janitorial Supplies									
603	Operating Supplies									
604	Computer Supplies									
605	Office Supplies	0	0	0	0	0	0	0		0
606	Minor Equipment & Small Tools									
611	Automotive Fuel/Oil									
621	Print Materials									
	CONTRACTUAL SERVICES									
701	Maintenance Service									
702	Professional Service	0	2,500	10,000	22,500	15,000	17,500	22,500		0
703	Postage	0	0	0	0	0	0	0		0
704	Telephone & Electronic Communications	0	0	0	0	0	0	0		0
705	Publishing	0		2,113	0	0	0	0		0
706	Printing	0	0	0	0	0	0	0		0
711	Utilities									
712	Garbage Disposal									

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016			2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
719	Other Service Charges	5,508	5,508	5,508	5,508	5,508	5,508	5,508	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
728	Greenways & Trail Grant Plan	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	0	0	0	40,000	0	0	40,000	0
908	Scheduled (Revolving) Loan Expense	0	0	0	500,000	0	0	500,000	0
910	Intergovernmental Agreement								
911	LN/Eric Wheelwright								
990	Interfund Transfer				14,641	14,641	14,641	14,928	287
	TOTAL EXPENDITURES	5,597	8,770	17,620	583,949	35,149	37,649	584,236	287
	Revenues Over (Under) Expenditures	(1,072)	87,767	(13,998)	(570,649)	(32,196)	(34,394)	(570,981)	(332)
									0
	Fund Balance, beginning of year	718,057	716,985	804,751	790,753	790,753	790,753	756,359	(34,394)
	Estimated Fund Balance, end of year	716,985	804,751	790,753	720,104	758,557	756,359	685,378	(34,726)

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY 2017

019 - Sheriff's DUI Fund		Est. Fund Balance ending FY201			\$45,015				
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	OTHER REVENUES	8,918	10,058	7,862	5,000	4,397	5,000	5,000	0
	OTHER FINANCING SOURCES	1,500	2,334	2,694	1,000	2,406	2,500	1,000	0
	TOTAL REVENUES	10,418	12,392	10,556	6,000	6,803	7,500	6,000	0
	OTHER REVENUES								
35610	DUI Fines	8,918	10,058	7,862	5,000	4,397	5,000	5,000	0
35615	DUI Forfeitures	0	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES								
38110	Interest Earned								
38140	Donations	0	2,334	2,694	1,000	2,406	2,500	1,000	0
38910	Misc.	1,500	0	0	0	0	0	0	0
	TOTAL REVENUES	10,418	12,392	10,556	6,000	6,803	7,500	6,000	0
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	3,808	2,343	8,299	12,500	5,057	6,000	9,500	(3,000)
	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	3,808	2,343	8,299	12,500	5,057	6,000	9,500	(3,000)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	434	1,424	0	1,000	300	1,000	1,000	0
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools	3,374	919	8,299	11,500	4,757	5,000	8,500	(3,000)
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								

Jo Daviess County, IL
Annual Budget
FY2017

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	3,808	2,343	8,299	12,500	5,057	6,000	9,500	(3,000)
	Revenues Over (Under) Expenditures	6,610	10,049	2,257	(6,500)	1,746	1,500	(3,500)	3,000
	Fund Balance beginning of year	24,599	31,209	41,258	43,515	43,515	43,515	45,015	1,500
	Estimated Fund Balance end of year	31,209	41,258	43,515	37,015	45,261	45,015	41,515	4,500

Jo Daviess County, IL
Annual Budget
FY2017

ATTACHMENT A

Fund Description

Animal Control Fund (fund number 020). This fund was established for the purpose of paying the costs of the Jo Daviess County Animal Control Program and to reimburse owners of domestic animals killed or injured by a dog. This fund derives its revenue from fees for registration, penalties, city contracts, private pick-ups and interest income. On September 8, 2015 the Jo Daviess County Board adopted a resolution to transfer the Animal Control Department from the Jo Daviess County Highway Department to the Jo Daviess County Health Department. This fund was established under the authority of Illinois Revised Statutes 510 ILCS 5/7 and 510 ILCS 5/19.

Jo Daviess County, IL
Annual Budget
FY2017

020 - Animal Control Fund		Est. Fund Balance ending FY2016:			\$24,583				
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
		2013	2014	2015	2016		2017		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	LICENSES & PERMITS	93,905	93,054	83,700	95,000	89,375	100,000	105,000	10,000
	FINES & FORFEITS	1,650	1,050	50	1,000	4,190	800	1,500	500
	SERVICE CHARGES	620	225	25	170	725	940	940	770
	OTHER REVENUES/IFT's	33	30	369	21,602	21,646	23,204	150,033	128,431
	TOTAL REVENUES	96,208	94,358	84,144	117,772	115,936	124,944	257,473	139,701
	LICENSES & PERMITS								
32410	Rabies Tags	93,905	93,054	83,700	95,000	89,375	100,000	105,000	10,000
	FINES & FORFEITS								
35310	Rabies Penalties	1,650	1,050	50	1,000	4,190	800	1,500	500
	SERVICE CHARGES								
36610	Private Dog Pickup	200	225	25	100	25	100	100	0
36615	City Contracts	420	0	0	70	700	840	840	770
	OTHER REVENUES								
38110	Interest Income	33	30	27	15	61	32	33	18
38910	Miscellaneous	0	0	342	0		0	0	0
	INTERFUND TRANSFER								
39968	Transfer from Public Health Fund (Misc.)	0	0	0	20,000	21,585	21,585	0	(20,000)
39968	Transfer from Dog Fund (Misc.)	0	0	0	1,587		1,587	0	(1,587)
39968	Transfer from PH Capital Investment Fund						0	150,000	
	TOTAL REVENUES	96,208	94,358	84,144	117,772	115,936	124,944	257,473	139,701
020 - 44154 Animal Control Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
		2013	2014	2015	2016		2017		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	0	0	0	70,978	47,679	70,428	74,746	3,768
	TRAINING & PROFESSIONAL DEV.	0	0	0	765	50	750	1,350	585
	COMMODITIES	0	0	0	3,900	3,643	4,592	8,000	4,100
	CONTRACTUAL SERVICES	0	0	0	28,000	17,927	24,291	35,100	7,100
	CAPITAL OUTLAY	0	0	0	0	0	0	30,000	30,000
	OTHER	91,000	98,900	84,957	300	286	300	3,800	3,500
	TOTAL EXPENDITURES	91,000	98,900	84,957	103,943	69,584	100,361	152,996	49,053
	PERSONNEL								
401	Salaries - Full-time	0	0	0	49,623	32,269	49,000	37,440	(12,183)
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	0	0	0	0	1,461	0	18,236	18,236
405	Salaries - Overtime	0	0	0	100	173	173	1,000	900
411	Health Insurance	0	0	0	13,271	8,538	13,271	7,243	(6,028)
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	0	0	0	2,604	1,763	2,604	3,452	848
422	Medicare Contribution	0	0	0	610	412	610	807	197
431	Retirement Contribution (IMRF)	0	0	0	4,570	2,940	4,570	5,568	998
441	Uniform Allowance	0	0	0	100	0	100	600	500
451	Automobile Milage	0	0	0	100	123	100	400	300
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	700	0	700	700	0
502	Travel Expense							600	
503	Dues	0	0	0	65	50	50	50	(15)
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	0	0	0	100	0	100	100	0
602	Janitorial Supplies								
603	Operating Supplies	0	0	0	100	14	100	150	50
604	Computer Supplies	0	0	0	0	2,787	2,692	100	100
605	Office Supplies	0	0	0	700	281	700	650	(50)
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil	0	0	0	3,000	560	1,000	3,500	500
621	Print Materials							3,500	

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 16 to '17
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016			2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	0	0	1,000	79	150	300	(700)
702	Professional Service	0	0	0	3,500	2,960	3,500	7,900	4,400
703	Postage	0	0	0	6,000	3,963	6,000	7,500	1,500
704	Telephone & Electronic Communications	0	0	0	1,200	1,515	1,215	2,200	1,000
705	Publishing	0	0	0	100	255	226	1,000	900
706	Printing	0	0	0	1,200	777	1,200	1,200	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	0	0	0	15,000	8,377	12,000	15,000	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle	0	0	0	0	0	0	30,000	0
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	0	0	0	300	286	300	2,000	1,700
910	Intergovernmental Agreement								
990	Interfund Transfer	91,000	98,900	84,957	0	0	0	1,800	1,800
	TOTAL EXPENDITURES	91,000	98,900	84,957	103,943	69,584	100,361	152,996	49,053
	Revenues Over (Under) Expenditures	5,208	(4,542)	(813)	13,829	46,352	24,583	104,477	90,648
	Fund Balance beginning of year	147	5,355	813	0	0	0	24,583	24,583
	Estimated Fund Balance end of year	5,355	813	0	13,829	46,352	24,583	129,060	115,231

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY2017

022 HHC Memorial Fund		Est. Fund Balance ending FY2016:		\$3,679						
REVENUES										
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of	
		2013	2014	2015	2016			2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17	
	OTHER REVENUES	7	7	7	1,009	7	9	0	(1,009)	
	INTERFUND TRANSFER	0	0	0	0	0	0	0	0	
	TOTAL REVENUES	7	7	7	1,009	7	9	0	(1,009)	
	OTHER REVENUES									
38110	Interest income	7	7	7	9	7	9	0	(9)	
38140	Donations	0	0	0	1,000	0	0	0	(1,000)	
38910	Misc	0	0	0	0	0	0	0	0	
	INTERFUND TRANSFER									
		7	7	7	1,009	7	9	0	(1,009)	
022-44160 HHC Memorial Fund										
EXPENDITURES										
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of	
		2013	2014	2015	2016			2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17	
	PERSONNEL	0	0	0	0	0	0	0	0	
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0	
	COMMODITIES	0	0	0	1,000	0	0	0	(1,000)	
	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	3,800	3,800	
	TOTAL EXPENDITURES	0	0	0	1,000	0	0	3,800	2,800	
	PERSONNEL									
401	Salaries - Full-time									
402	Salaries - Per diem									
403	Salaries - Part-time & Temporary									
405	Salaries - Overtime									
411	Health Insurance									
412	Unemployment Insurance									
413	Worker's Comp. Insurance									
421	Social Security Contribution									
422	Medicare Contribution									
431	Retirement Contribution (IMRF)									
441	Uniform Allowance									
451	Automobile Mileage									
	TRAINING & PROFESSIONAL DEV.									
501	Education & Training									
502	Travel Expense									
503	Dues									
504	Publications									
505	Tuition Reimbursement									
	COMMODITIES									
601	Maintenance Supplies									
602	Janitorial Supplies									
603	Operating Supplies									
604	Computer Supplies									
605	Office Supplies									
606	Minor Equipment & Small Tools	0	0	0	1,000	0	0	0	(1,000)	
611	Automotive Fuel/Oil									
621	Printing - Educational									
	CONTRACTUAL SERVICES									
701	Maintenance Service									
702	Professional Service									
704	Telephone & Electronic Communications									
705	Publishing									
706	Printing									
711	Utilities									
712	Garbage Disposal									
719	Other Service Charges									
721	Liability Insurance									
722	General Insurance									
723	Risk Management Contribution									
724	Rentals									

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016	10-mo Actual	Est. Actual	Nov. 30, 2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET			PROPOSED	16 to '17
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	0	0	0	0	0	0	3,800	3,800
	TOTAL EXPENDITURES	0	0	0	1,000	0	0	3,800	2,800
	Revenues over (under) expend.	7	7	7	9	7	9	(3,800)	(3,809)
	Fund balance, beginning of year	3,648	3,655	3,663	3,670	3,670	3,670	3,679	9
	Fund balance, end of year	3,655	3,663	3,670	3,679	3,677	3,679	(121)	(3,800)

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY2017

023 Extension Education Fund		Est. Fund Balance ending FY2016:			\$1				
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	TAXES	80,208	81,106	81,270	81,157	64,184	81,157	81,157	0
	OTHER	31	26	44	0	0	0	0	0
	TOTAL REVENUES	80,239	81,132	81,314	81,157	64,184	81,157	81,157	0
	TAXES								
31110	Property taxes	80,208	81,106	81,270	81,157	64,184	81,157	81,157	0
	OTHER								
38110	Interest	31	26	44					0
	TOTAL REVENUES	80,239	81,132	81,314	81,157	64,184	81,157	81,157	0
023-44158 Extension Education Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	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	80,239	81,132	81,314	81,157	64,184	81,157	81,157	0
	TOTAL EXPENDITURES	80,239	81,132	81,314	81,157	64,184	81,157	81,157	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								

Jo Daviess County, IL
Annual Budget
FY2017

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016			Nov. 30, 2017	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	Change 16 to '17
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement	80,239	81,132	81,314	81,157	64,184	81,157	81,157	0
990	Interfund Transfer (Audit cost)								
	TOTAL EXPENDITURES	80,239	81,132	81,314	81,157	64,184	81,157	81,157	0
									0
	Revenues Over (Under) Expenditures	0	0	0	0	0	0	0	0
	Fund Balance, beginning of year	1	1	1	1	1	1	1	0
	Estimated Fund Balance, end of year	1	1	1	1	1	1	1	0

Fund Description

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.

On March 2, 2016 the Jo Daviess County Board of Health adopted a resolution to dissolve the Home Health Care Program. The Board of Health has recommended that this fund be dissolved and all remaining funds be transferred to the Public Health Capital Investment Fund (055) at the beginning of FY2017. In the past an estimated three (3) months of operating expense was required to be retained in this fund. However, with planned dissolution of this fund, \$0 is designated as the minimum fiscal year end fund balance for the above purposes.

Jo Daviess County, IL
Annual Budget
FY2017

026 Home Heath Care Fund		Est. Fund Balance ending FY2016:				\$962,554			
REVENUES									
Acct. No.	Acct. Title	Year Ending Nov. 30, 2013	Year Ending Nov. 30, 2014	Year Ending Nov. 30, 2015	BUDGET	Year Ending Nov. 30, 2016 10-mo Actual	Year Ending Nov. 30, 2017 Est. Actual	Year Ending Nov. 30, 2017 PROPOSED	Amount of Change 16 to '17
	Other Revenues	4,821	4,347	3,711	4,450	2,846	3,500	0	(4,450)
	Other Financing Sources	626,591	519,636	400,815	570,400	80,306	78,824	0	(570,400)
	TOTAL REVENUES	631,412	523,983	404,527	574,850	83,152	82,324	0	(574,850)
	OTHER REVENUES								
38110	Interest	1,340	1,432	1,370	1,400	1,351	1,200	0	(1,400)
38112	CD Interest	3,373	2,865	2,337	3,000	1,313	2,300	0	(3,000)
38136	Purchasing Card Rebate	0	0	4	0	0	0	0	0
38910	Misc Income	108	50	0	50	182	0	0	(50)
	OTHER FINANCING SOURCES								
39111	Reimb/Med/St	554,343	429,304	329,078	480,000	56,794	56,794	0	(480,000)
39112	Reimb From Private Insurance	38,356	51,661	35,418	50,000	11,702	9,615	0	(50,000)
39114	Reimb Public Aid	0	0	0	0	0	0	0	0
39115	Reimb Private Pay	357	344	722	400	216	215	0	(400)
39118	Dept of Veteran Affairs	33,535	38,328	35,598	40,000	11,594	12,200	0	(40,000)
	TOTAL REVENUES	631,412	523,983	404,527	574,850	83,152	82,324	0	(574,850)
026-44152 Home Heath Care									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending Nov. 30, 2013	Year Ending Nov. 30, 2014	Year Ending Nov. 30, 2015	BUDGET	Year Ending Nov. 30, 2016 10-mo Actual	Year Ending Nov. 30, 2017 Est. Actual	Year Ending Nov. 30, 2017 PROPOSED	Amount of Change 16 to '17
	PERSONNEL	379,382	344,686	297,642	407,659	87,178	88,140	0	(407,659)
	TRAINING & PROFESSIONAL DEV	4,569	2,242	4,198	3,750	84	84	0	(3,750)
	COMMODITIES	9,917	7,391	4,340	7,100	1,055	1,055	0	(7,100)
	CONTRACTUAL SERVICES	128,106	124,940	116,411	143,450	36,915	36,319	0	(143,450)
	CAPITAL OUTLAY	1,855	959	153	2,200	0	0	0	(2,200)
	OTHER	34,960	45,030	36,539	37,179	27,666	27,415	975,000	937,821
	Total	558,790	525,248	459,282	601,338	152,898	153,013	975,000	373,662
	PERSONNEL								
401	Salaries - Full-time	222,070	213,792	191,683	247,524	57,551	57,498	0	(247,524)
402	Salaries - Per Diem								
403	Salaries - Part-time & Temporary	18,773	3,891	2,604	10,764	21	21	0	(10,764)
405	Salaries - Overtime	15,042	15,726	12,622	15,000	3,698	3,698	0	(15,000)
411	Health Insurance	44,990	42,710	40,415	60,705	11,336	10,946	0	(60,705)
412	Unemployment Insurance	0	1,517	413	0	1,088	2,500	0	0
413	Worker's Comp. Insurance								
421	Social Security Contribution	15,279	14,196	12,314	16,944	3,730	3,727	0	(16,944)
422	Medicare Contribution	3,573	3,320	2,880	3,963	872	872	0	(3,963)
431	Retirement Contribution (IMRF)	28,888	25,810	21,191	27,759	6,497	6,492	0	(27,759)
441	Uniform Allowance	0	415	0	0	0	0	0	0
451	Automobile Mileage	30,766	23,308	13,519	25,000	2,386	2,386	0	(25,000)
	TRAINING & PROFESSIONAL DEV.								
501	Training & Education	1,025	13	1,275	800	0	0	0	(800)
502	Travel Expense	1,294	130	498	500	59	59	0	(500)
503	Dues	2,250	2,100	2,425	2,450	25	25	0	(2,450)
504	Publications	0	0	0	0	0	0	0	0
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	6,247	3,392	2,383	4,000	703	703	0	(4,000)
604	Computer Supplies	770	941	201	600	47	47	0	(600)
605	Office Supplies	2,781	2,667	1,469	2,000	305	305	0	(2,000)
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials	121	391	287	500	0	0	0	(500)
	CONTRACTUAL SERVICES								
701	Maintenance Service	1,370	1,585	921	1,500	386	386	0	(1,500)

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 16 to '17
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016			Nov. 30, 2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
702	Professional Service	118,077	111,229	102,139	130,000	28,114	28,114	0	(130,000)
703	Postage	1,827	2,075	1,633	2,000	358	358	0	(2,000)
704	Telephone & Electronic Communication	4,991	6,840	6,848	7,000	4,295	3,682	0	(7,000)
705	Publishing	789	1,268	3,606	1,000	3,076	3,076	0	(1,000)
706	Printing	544	1,421	515	1,200	129	129	0	(1,200)
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals	508	522	750	750	557	574	0	(750)
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	1,855	959	153	2,000	0	0	0	(2,000)
815	Furniture	0	0	0	200	0	0	0	(200)
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	2,981	5,911	4,238	5,500	4,217	989	0	(5,500)
910	Intergovernmental Agreement								
990	Interfund Transfer	31,979	39,119	32,301	31,679	23,449	26,426	975,000	943,321
	TOTAL EXPENDITURES	558,790	525,248	459,282	601,338	152,898	153,013	975,000	373,662
	Revenues over (under) expend.	72,622	(1,265)	(54,756)	(26,488)	(69,746)	(70,689)	(975,000)	(948,512)
	Fund balance, beginning of year	1,016,642	1,089,264	1,087,999	1,033,243	1,033,243	1,033,243	962,554	(70,689)
	Fund balance, end of year	1,089,264	1,087,999	1,033,243	1,006,755	963,497	962,554	(12,446)	(1,019,201)

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 FY2017, an estimated 3 to 4 months of operating expense is required to be retained in this fund. Therefore \$442,000 (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.

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016			Nov. 30, 2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
606	Minor Equipment & Small Tools	659	229	184	300	107	300	300	0
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	3,255	3,824	4,890	3,500	4,630	3,700	35,000	31,500
702	Professional Service	314,347	60,263	80,053	350,000	186,159	350,000	400,000	50,000
703	Postage	28,538	20,555	20,983	26,000	1,721	1,584	15,000	(11,000)
704	Telephone & Electronic Communications	12,170	33,395	32,102	43,000	41,073	29,718	65,000	22,000
705	Publishing/Advertising	4,382	291,318	261,265	350,000	188,516	300,000	350,000	0
706	Printing	765	15,129	31,300	20,000	1,844	2,501	25,000	5,000
711	Utilities	3,680	4,416	3,335	4,400	2,981	4,200	4,400	0
712	Garbage Disposal	324	348	261	450	516	1,000	1,000	550
719	Other Service Charges								
721	Liability Insurance	0	0	0	0	0	0	500	500
722	General Insurance								
723	Risk Management Contribution								
724	Rentals	13,254	12,077	240	600	600	3,000	1,000	400
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	15,185	0	0	0	0	0	0	0
815	Furniture	0	0	0	4,000	3,930	3,930	3,000	(1,000)
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
902	Community Grant Program	0	0	0	0	0	0	0	0
901	Contingency	241	0	0	2,500	0	0	2,500	0
905	Miscellaneous Expense								
906	Local Promotional Grants	0	0	0	25,000	10,500	16,500	30,000	5,000
907	Trade Shows	29,663	16,430	17,682	50,000	17,121	15,500	25,000	(25,000)
910	Intergovernmental Agreement								
913	Events	96,165	90,727	76,301	10,000	0	0	0	(10,000)
990	Interfund Transfer	81,539	79,398	79,712	80,081	66,219	80,081	75,000	(5,081)
	TOTAL EXPENDITURES	952,639	970,996	905,010	1,291,041	750,562	1,129,818	1,326,213	35,172
	Net Revenue over Expenditures	35,041	38,263	129,581	(204,999)	8,412	(43,776)	(151,730)	53,269
	Fund Balance, beginning of year	679,752	714,793	753,056	882,637	882,637	882,637	838,861	(43,776)
	Fund balance, end of year (projected)	714,793	753,056	882,637	677,639	891,049	838,861	687,131	9,493

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY2017

028 - Recorder Automation Fund		Est. Fund Balance ending FY2016:				\$111,702			
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2013	2014	2015		2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	SERVICE CHARGES	49,721	40,802	43,672	41,260	36,480	41,260	41,260	0
	OTHER REVENUES	11,172	2,236	2,336	2,068	1,960	2,068	2,068	0
	TOTAL REVENUES	60,893	43,037	46,009	43,328	38,440	43,328	43,328	0
	SERVICE CHARGES								
36410	Automation Fees	49,721	40,802	43,672	41,260	36,480	41,260	41,260	0
39210	State Allotment	9,229	0	0	0	0	0	0	0
38110	Interest Income	295	190	126	0	118	0	0	0
38160	Rental Housing Fees Recorder	1,648	2,046	2,211	2,068	1,842	2,068	2,068	0
38700	Proceeds - Capital Lease	0	0	0	0	0	0	0	0
38112	CD Interest	0	0	0	0	0	0	0	0
	TOTAL REVENUES	60,893	43,037	46,009	43,328	38,440	43,328	43,328	0
028 - 47181 Recorder Automation									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2013	2014	2015		2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	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	27,906	70,081	26,421	70,000	23,034	70,000	70,000	0
	CAPITAL OUTLAY	9,412	1,518	256	15,000	0	15,000	15,000	0
	OTHER	12,000	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	49,317	71,599	26,676	85,000	23,034	85,000	85,000	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
500	Principal Payment on Lease	0	0	0	0	0	0	0	0
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
600	Interest	0	0	0	0	0	0	0	0
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	27,906	70,081	26,421	70,000	23,034	70,000	70,000	0
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								

Jo Daviess County, IL
Annual Budget
FY2017

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	9,412	1,518	256	15,000	0	15,000	15,000	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	12,000	0	0	0	0	0	0	
	TOTAL EXPENDITURES	49,317	71,599	26,676	85,000	23,034	85,000	85,000	0
	Revenues Over (Under) Expenditures	11,575	(28,562)	19,332	(41,672)	15,405	(41,672)	(41,672)	0
	Fund Balance, beginning of year	135,622	147,198	118,636	137,968	96,296	137,968	96,296	(41,672)
	Estimated Fund Balance, end of year	147,198	118,636	137,968	96,296	111,702	96,296	54,624	(41,672)

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY2017

029 - Circuit Clerk Automation Fund		Est. Fund Balance ending FY2016:			\$107,197				
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	SERVICE CHARGES	33,035	27,936	25,133	26,000	34,322	30,000	34,000	8,000
	OTHER REVENUES	237	175	113	0	96	0	0	0
	TOTAL REVENUES	33,272	28,111	25,246	26,000	34,418	30,000	34,000	8,000
	SERVICE CHARGES								
36410	Automation Fees	33,035	27,936	25,133	26,000	34,322	30,000	34,000	8,000
	OTHER REVENUES								
38110	Interest Income	237	175	112	0	96	0	0	0
38112	CD Interest						0	0	
38136	Purchasing Card Rebate	0	0	1	0	0			
	TOTAL REVENUES	33,272	28,111	25,246	26,000	34,418	30,000	34,000	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
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	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	29,007	22,957	25,831	35,000	21,074	35,000	65,000	30,000
	OTHER	8,020	5,342	6,000	6,423	6,423	6,423	9,732	3,309
	TOTAL EXPENDITURES	37,027	28,299	31,831	41,423	27,497	41,423	74,732	33,309
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016	10-mo Actual	Est. Actual	Nov. 30, 2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET			PROPOSED	16 to '17
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	29,007	22,957	25,831	35,000	21,074	35,000	65,000	30,000
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	8,020	5,342	6,000	6,423	6,423	6,423	9,732	3,309
	TOTAL EXPENDITURES	37,027	28,299	31,831	41,423	27,497	41,423	74,732	33,309
	Revenues over (under) expenditures.	(3,755)	(187)	(6,585)	(15,423)	6,921	(11,423)	(40,732)	(25,309)
	Fund balance, beginning of year	129,148	125,392	125,205	118,620	118,620	118,620	107,197	(11,423)
	Estimated Fund balance, end of year	125,392	125,205	118,620	103,197	125,541	107,197	66,465	(36,732)

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY2017

030 - County Clerk Automation Fund		Est. Fund Balance ending FY2016				\$36,900			
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	SERVICE CHARGES	4,244	5,234	5,394	5,234	4,536	5,234	5,234	0
	OTHER REVENUES	119	109	75	0	64	0	0	0
	TOTAL REVENUES	4,363	5,343	5,469	5,234	4,600	5,234	5,234	0
	SERVICE CHARGES								
36410	Automation Fees	4,244	5,234	5,394	5,234	4,536	5,234	5,234	0
	OTHER REVENUES								
38110	Interest Income	119	109	75	0	64	0	0	0
	TOTAL REVENUES	4,363	5,343	5,469	5,234	4,600	5,234	5,234	0
030 - 47182 County Clerk Automation									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	954	1,000	0	1,000	1,000	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	3,969	4,000	1,616	4,000	0	4,000	4,000	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	3,969	4,000	2,569	5,000	0	5,000	5,000	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	0	0	954	1,000	0	1,000	1,000	0
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								

Jo Daviess County, IL
Annual Budget
FY2017

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016			Nov. 30, 2017	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
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	3,969	4,000	1,616	4,000	0	4,000	4,000	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	0							
	TOTAL EXPENDITURES	3,969	4,000	2,569	5,000	0	5,000	5,000	0
	Revenues Over (Under) Expenditures	394	1,343	2,900	234	4,600	234	234	0
	Fund Balance, beginning of year	32,028	32,423	33,766	36,666	36,666	36,666	36,900	234
	Estimated Fund Balance, end of year	32,423	33,766	36,666	36,900	41,266	36,900	37,134	234

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY2017

031 Circuit Clerk's Operation & Administration Fund		Est. Fund Balance ending FY2015			\$26,165				
REVENUES									
		Year Ending Nov. 30, 2013	Year Ending Nov. 30, 2014	Year Ending Nov. 30, 2015	BUDGET	Year Ending 2016 10-mo Actual	Year Ending 2017 Est. Actual	Year Ending 2017 PROPOSED	Amount of Change 16 to '17
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	SERVICES CHARGES	4,232	3,950	3,363	3,600	3,002	3,600	3,600	0
	OTHER REVENUES	11	12	16	0	11	0	0	0
	TOTAL REVENUES	4,243	3,962	3,378	3,600	3,013	3,600	3,600	0
	SERVICES CHARGES								
35910	Operations & Admin Fees	4,232	3,950	3,363	3,600	3,002	3,600	3,600	0
	OTHER REVENUES								
38110	Interest income	11	12	13	0	11	0	0	0
38136	Purchasing Card Rebate	0	0	3	0	0	0	0	0
	TOTAL REVENUES	4,243	3,962	3,378	3,600	3,013	3,600	3,600	0
031-47197 Circuit Clerk's Operation & Administration Fund									
EXPENDITURES									
		Year Ending Nov. 30, 2013	Year Ending Nov. 30, 2014	Year Ending Nov. 30, 2015	BUDGET	Year Ending 2016 10-mo Actual	Year Ending 2017 Est. Actual	Year Ending 2017 PROPOSED	Amount of Change 16 to '17
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	415	566	1,901	4,000	2,719	4,000	4,000	0
	COMMODITIES	2,516	1,139	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	2,931	1,705	1,901	4,000	2,719	4,000	4,000	0
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense	415	566	1,901	4,000	2,719	4,000	4,000	0
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies	2,516	1,139	0	0	0	0	0	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								

Jo Daviess County, IL
Annual Budget
FY2017

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
990	Interfund Transfer								
	TOTAL EXPENDITURES	2,931	1,705	1,901	4,000	2,719	4,000	4,000	0
	Revenues over (under) expend.	1,312	2,257	1,477	(400)	294	(400)	(400)	0
	Fund balance, beginning of year	21,520	22,831	25,088	26,565	26,565	26,565	26,165	(400)
	Fund balance, end of year	22,831	25,088	26,565	26,165	26,860	26,165	25,765	(400)

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY2017

032 Tourism Capital Development Fund		Est. Fund Balance ending FY2016:			\$291,989				
REVENUES									
		Year Ending Nov. 30, 2013	Year Ending Nov. 30, 2014	Year Ending Nov. 30, 2015	BUDGET	Year Ending Nov. 30, 2016 10-mo Actual	Est. Actual	Year Ending Nov. 30, 2017 PROPOSED	Amount of Change 16 to '17
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL					
	OTHER REVENUES	592	423	292	250	243	250	250	0
	INTERFUND TRANSFER	0	0	0	0	0	0	0	0
	TOTAL REVENUES	592	423	292	250	243	250	250	0
	OTHER REVENUES								
38110	Interest	592	423	292	250	243	250	250	0
38112	CD Interest	0	0	0	0	0	0	0	0
	INTERFUND TRANSFER								
39919	From Tourism Promotion Fund	0	0	0	0	0	0	0	0
	TOTAL REVENUES	592	423	292	250	243	250	250	0
032-46161 Tourism Capital Development Fund									
EXPENDITURES									
		Year Ending Nov. 30, 2013	Year Ending Nov. 30, 2014	Year Ending Nov. 30, 2015	BUDGET	Year Ending Nov. 30, 2016 10-mo Actual	Est. Actual	Year Ending Nov. 30, 2017 PROPOSED	Amount of Change 16 to '17
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL					
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	10,000	0	0	12,000	2,000
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	90,000	0	0	90,000	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	100,000	0	0	102,000	2,000
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil	0	0	0	10,000	0	0	12,000	2,000
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 16 to '17
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016			2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land	0	0	0	0	0	0	0	0
805	Buildings	0	0	0	0	0	0	0	0
810	Equipment								
815	Furniture								
820	Vehicle	0	0	0	90,000	0	0	90,000	0
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	100,000	0	0	102,000	2,000
	Revenues Over (Under) Expenditures	592	423	292	(99,750)	243	250	(101,750)	(2,000)
	Fund Balance, beginning of year	290,432	291,024	291,447	291,739	291,739	291,739	291,989	250
	Estimated Fund Balance, end of year	291,024	291,447	291,739	191,989	291,982	291,989	190,239	(1,750)

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 16 to '17
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016			Nov. 30, 2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
704	Telephone & Electronic Communication	0	0	1,431	3,500	2,056	3,000	2,500	(1,000)
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	8,370	5,773	9,101	8,000	5,892	8,000	9,500	1,500
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	1,306	640	0	5,000	1,427	200	5,000	0
910	Intergovernmental Agreement								
990	Interfund Transfer	6,770	5,342	5,902	6,423	6,423	6,423	5,000	(1,423)
	TOTAL EXPENDITURES	35,640	27,718	29,666	46,323	22,391	30,133	44,900	(1,423)
	Revenues Over (Under) Expenditures	(5,343)	5,064	(5,886)	(19,136)	(2,620)	(5,283)	(17,460)	1,676
	Fund Balance, beginning of year	81,257	75,914	80,978	75,092	75,092	75,092	69,809	(5,283)
	Estimated Fund Balance, end of year	75,914	80,978	75,092	55,956	72,471	69,809	52,349	(3,607)

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.

Jo Daviess County, IL
Annual Budget
FY2017

034 Rentech Energy Escrow Fund		Est. Fund Balance FY2016					\$546		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	OTHER REVENUES	1	1	1	1	1	1	1	0
	TOTAL REVENUES	1	1	1	1	1	1	1	0
	OTHER REVENUES								
38110	Interest	1	1	1	1	1	1	1	0
38791	Deposits from Rentech Energy	0	0	0	0	0	0	0	0
	TOTAL REVENUES	1	1	1	1	1	1	1	0
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
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	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	550	550
	TOTAL EXPENDITURES	0	0	0	0	0	0	550	550
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	0	0	0	0	0	0	0	0
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 16 to '17
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016			2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
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 (Rentech Reimbursement)							550	
915	County Staff Services	0	0	0	0	0	0	0	0
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	0	0	0	550	550
	Revenues over (under) expend.	1	1	1	1	1	1	(549)	(550)
	Fund balance, beginning of year	542	544	545	546	546	546	547	1
	Fund balance, end of year	544	545	546	547	547	547	(2)	(549)

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of 16 to '17 Change
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016			2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
702	Professional Service	743	5,610	149	500	1,462	500	500	0
704	Telephone & Electronic Communications								
712	Garbage Disposal								
719	Other Service Charges								
	CAPITAL OUTLAY								
810	Equipment	23,977	2,594	22,152	20,000	12,864	10,000	20,000	0
815	Furniture								
820	Vehicle	64,290	84,336	79,652	84,000	49,766	84,000	84,000	0
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer								
	TOTAL EXPENDITURES	102,466	98,206	102,356	121,500	64,763	104,500	121,500	0
	Revenues over (under) expend.	(30,145)	1,782	(9,443)	(31,850)	39,719	(7,160)	(35,850)	(4,000)
	Fund balance, beginning of year	97,002	66,857	68,638	59,195	59,195	59,195	52,035	(7,160)
	Fund balance, end of year	66,857	68,638	59,195	27,345	98,915	52,035	16,185	(11,160)

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY2017

039 - Court Document Storage Fund		Est. Fund Balance ending FY2016:					\$155,914		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
		2013	2014	2015	2016		2017		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	SERVICE CHARGES	27,656	23,625	21,310	22,000	29,004	30,000	32,000	10,000
	OTHER REVENUES	67	65	20	0	14	0	0	0
	TOTAL REVENUES	27,723	23,690	21,330	22,000	29,018	30,000	32,000	10,000
	SERVICE CHARGES								
36415	Document Storage Fees	27,656	23,625	21,310	22,000	29,004	30,000	32,000	10,000
	OTHER REVENUES								
38110	Interest Income	67	65	17	0	14	0	0	0
38136	Purchasing Card Rebate			3					0
	TOTAL REVENUES	27,723	23,690	21,330	22,000	29,018	30,000	32,000	10,000
039 - 47184 Court Document Storage									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
		2013	2014	2015	2016		2017		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	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	20,799	13,670	11,208	30,000	4,990	15,000	30,000	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	20,799	13,670	11,208	30,000	4,990	15,000	30,000	0
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								

Jo Daviess County, IL
Annual Budget
FY2017

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	20,799	13,670	11,208	30,000	4,990	15,000	30,000	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer								
	TOTAL EXPENDITURES	20,799	13,670	11,208	30,000	4,990	15,000	30,000	0
	Revenues over (under) expend.	6,924	10,019	10,122	(8,000)	24,028	15,000	2,000	10,000
	Fund balance, beginning of year	128,849	135,773	145,792	155,914	155,914	155,914	170,914	15,000
	Estimated Fund balance, end of year	135,773	145,792	155,914	147,914	179,942	170,914	172,914	25,000

Fund Description

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

Process:

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

Jo Daviess County, IL
Annual Budget
FY2017

040 Small Rental Properties Program (SRPP)		Est. Fund Balance ending FY2016:					\$0		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
		2013	2014	2015	2016		2017		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	STATE GRANTS	0	0	0	0	0	0	0	0
	OTHER REVENUES	0	0	0	0	0	0	0	0
	TOTAL REVENUES	0	0	0	0	0	0	0	0
	STATE GRANTS								
34731	IDHA Housing Assistance Grant								0
	OTHER REVENUES								
38910	Miscellaneous								0
	TOTAL REVENUES	0	0	0	0	0	0	0	0
040-47177 Small Rental Properties Program (SRPP)									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
		2013	2014	2015	2016		2017		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	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								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 16 to '17
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016			2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
	Revenues over (under) expend.	0	0	0	0	0	0	0	0
	Fund balance, beginning of year	0	0	0	0	0	0	0	0
	Fund balance, end of year	0	0	0	0	0	0	0	0

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.

Jo Daviess County, IL
Annual Budget
FY2017

042 - General Capital Investment Fund		Est. Fund Balance ending FY2016:				\$229,857			
REVENUES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016	Nov. 30, 2017	16 to '17		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
	OTHER REVENUES	29	30	34	28	10,049	10,042	35	7
	INTERFUND TRANSFER	25,000	0	189,100	182,000	182,000	182,000	108,480	(73,520)
	TOTAL REVENUES	25,029	30	189,134	182,028	192,049	192,042	108,515	(73,513)
	OTHER REVENUES								
38110	Interest income	22	22	27	20	29	27	25	5
38111	Interest earned-savings	7	7	7	8	20	15	10	2
38112	CD interest	0	0	0	0	0	0	0	0
38156	Residual Estate Distribution	0	0	0	0	0	0	0	0
34834	Energy Efficiency Conservation Block Grant	0	0	0	0	0	0	0	0
38862	Grant Revenue	0	0	0	0	10,000	10,000	0	0
38910	Misc	0	0	0	0	0	0	0	0
	INTERFUND TRANSFER								
39922	From General Fund	25,000	0	189,100	182,000	182,000	182,000	0	(182,000)
39922	From General Fund-IDNR Grant	0	0	0	0	0	0	0	0
39925	From GIS Automation Fund-Ortho update	0	0	0	0	0	0	0	0
39926	From GIS Automation Fund-remonumentation proj.	0	0	0	0	0	0	0	0
39930	Transfer In	0	0	0	0	0	0	0	0
39932	From GIS Automation Fund-address atlas	0	0	0	0	0	0	0	0
39934	From GIS Automation Fund-DB & website reserve	0	0	0	0	0	0	0	0
39958	Transfer in from Gen. Capital Eq. Fund	0	0	0	0	0	0	108,480	0
39963	From Contingency Fund	0	0	0	0	0	0	0	0
	TOTAL REVENUES	25,029	30	189,134	182,028	192,049	192,042	108,515	(73,513)
042 - 46171 General Capital Investment									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016	Nov. 30, 2017	16 to '17		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	2,500	0	5,000	0	0	5,000	0
	CAPITAL OUTLAY	9,925	17,101	171,522	357,941	83,664	190,000	267,798	(90,143)
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	9,925	19,601	171,522	362,941	83,664	190,000	272,798	(90,143)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 16 to '17
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016	10-mo Actual	Est. Actual	Nov. 30, 2017 PROPOSED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET				
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	0	2,500	0	5,000	0	0	5,000	0
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings	9,925	17,101	171,522	357,941	83,664	190,000	267,798	(90,143)
810	Equipment	0	0	0	0	0	0	0	0
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	9,925	19,601	171,522	362,941	83,664	190,000	272,798	(90,143)
	Revenues over (under) expend.	15,104	(19,572)	17,613	(180,913)	108,386	2,042	(164,283)	16,630
	Fund balance, beginning of year	216,712	231,816	212,245	229,857	229,857	229,857	231,899	2,042
	Fund balance, end of year	231,816	212,245	229,857	48,944	338,243	231,899	67,616	18,672

Jo Daviess County, IL
Annual Budget
FY2017

042 - 46171 General Capital Investment Project Expense Detail									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		Year Ending
		Nov. 30	Nov. 30	Nov. 30	Nov. 30		Nov. 30		Nov. 30
Activity		2012	2013	2014	2015		2016		2017
Code	Project Name	Actual	Actual	Actual	Budget	Est. Actual	Budget	Est. Actual	Proposed
Summary of 702 Professional Services									
439	911/Dispatch Feasibility Study	0	0	2,500	13,000	0	5,000	0	5,000
		0	0	2,500	13,000	0	5,000	0	5,000
Summary of 805 Buildings:									
412	Public Safety Building HVAC system project	0	0	0	0	0	0	0	0
413	Courthouse office improvements	0	0	0	0	0	0	0	0
414	Courthouse security improvements (cameras)	0	0	0	0	0	25,000	25,000	0
415	Underground fuel tank removal	0	0	0	0	0	0	0	0
416	Public Safety Bldg. Reroofing	0	0	0	0	0	0	0	0
425	Gutter heat tapes	0	0	0	0	0	0	0	0
426	Courthouse roof repairs	0	0	0	0	0	0	0	0
429	Courthouse/PS Bldg. parking lot	0	0	0	0	0	0	0	0
433	Carpeting/flooring stairway/2nd floor	0	0	0	0	0	0	0	0
434	Replace roof/enclose vehicle storage blg	0	0	0	0	0	0	0	0
435	Courthouse HVAC Improvements	0	0	0	0	0	125,000	133,625	0
436	Courthouse Exterior Improvements	0	9,925	17,101	195,491	171,522	20,000	20,000	102,280
651	Countywide Security Projects	0	0	0	0	0	130,941	10,000	112,318
652	PSB/Jail-Flooring/Showers	0	0	0	0	0	57,000	10,000	47,000
653	Lighting improvements - Dispatch/PSB	0	0	0	0	0	0	0	6,200
	Total	0	9,925	17,101	195,491	171,522	357,941	198,625	267,798
Summary of 810 Equipment:									
417	GIS orthophoto. Project/upgrade reserve	0	0	0	0	0	0	0	0
430	GIS remonumentation project	0	0	0	0	0	0	0	0
419	Financial management software rplc	0	0	0	0	0	0	0	0
420	Tax cycle system software/hardware	0	0	0	0	0	0	0	0
421	Zoning & Subdivision Ords. update	0	0	0	0	0	0	0	0
422	Courthouse cmpr. Cable upgrade	0	0	0	0	0	0	0	0
428	Building & Zoning software	0	0	0	0	0	0	0	0
431	GIS address atlas printing	0	0	0	0	0	0	0	0
432	GIS database programming & website reserve	0	0	0	0	0	0	0	0
437	Township Assessor's Program (Devnet)	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0
Summary of 890 Other Improvements:									
	Reserve for Zoning, Subdivision Ord. & Comp Plan updates	0	0	0	0	0	0	0	0
	Other capital projects								
	Total	0	0	0	0	0	0	0	0
Summary of 905 Miscellaneous:									
	Assessment Appraisal Reserve	0	0	0	0	0	0	0	0
	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	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0
	Grand Total	0	9,925	19,601	208,491	171,522	362,941	198,625	272,798

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY2017

043 Special Service Area Number One		Est. Fund Balance ending FY2016:						\$0	
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2013	2014	2015	2016		2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	TAXES	79,995	72,900	71,217	73,000	59,017	73,001	79,000	6,000
	OTHER REVENUES	31	24	39	0	0	0	0	0
	TOTAL REVENUES	80,026	72,924	71,256	73,000	59,017	73,001	79,000	6,000
	TAXES								
31110	Property Taxes	79,995	72,900	71,217	73,000	59,017	73,001	79,000	6,000
	OTHER REVENUES								
	Interest Income	31	24	39	0	0	0	0	0
	TOTAL REVENUES	80,026	72,924	71,256	73,000	59,017	73,001	79,000	6,000
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	
		2013	2014	2015	2016		2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	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	80,026	72,924	71,256	73,000	59,017	73,001	79,000	6,000
	TOTAL EXPENDITURES	80,026	72,924	71,256	73,000	59,017	73,001	79,000	6,000
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 16 to '17
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016	10-mo Actual	Est. Actual	Nov. 30, 2017 PROPOSED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET				
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	80,026	72,924	71,256	73,000	59,017	73,001	79,000	6,000
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	80,026	72,924	71,256	73,000	59,017	73,001	79,000	6,000
	Revenues over (under) expend.	0	0	0	0	0	0	0	0
	Fund balance, beginning of year	0	0	0	0	0	0	0	0
	Fund balance, end of year	0	0	0	0	0	0	0	0

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY2017

044-47192 Special Service Area #2 & #4		Est. Fund Balance ending FY2016:						\$0	
REVENUES									
		Year Ending Nov. 30, 2013	Year Ending Nov. 30, 2014	Year Ending Nov. 30, 2015	Year Ending Nov. 30, 2016		Year Ending Nov. 30, 2017		
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	Amount of Change 16 to '17
	TAXES	61,348	58,140	58,243	58,000	45,575	58,006	56,000	(2,000)
	OTHER REVENUES	24	19	32	0	0	0	0	0
	TOTAL REVENUES	61,372	58,159	58,275	58,000	45,575	58,006	56,000	(2,000)
31110	Property Taxes	61,348	58,140	58,243	58,000	45,575	58,006	56,000	(2,000)
38110	Interest Income	24	19	32	0	0	0	0	0
	TOTAL REVENUES	61,372	58,159	58,275	58,000	45,575	58,006	56,000	(2,000)
044-47192 Special Service Area Number Two and Four									
EXPENDITURES									
		Year Ending Nov. 30, 2013	Year Ending Nov. 30, 2014	Year Ending Nov. 30, 2015	Year Ending Nov. 30, 2016		Year Ending Nov. 30, 2017		
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	Amount of Change 16 to '17
	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	61,372	58,159	58,275	58,000	45,575	58,006	56,000	(2,000)
	TOTAL EXPENDITURES	61,372	58,159	58,275	58,000	45,575	58,006	56,000	(2,000)
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 16 to '17
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016	10-mo Actual	Est. Actual	Nov. 30, 2017 PROPOSED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET				
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	61,372	58,159	58,275	58,000	45,575	58,006	56,000	(2,000)
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	61,372	58,159	58,275	58,000	45,575	58,006	56,000	(2,000)
	Revenues Over (Under) Expenditures	0	0	0	0	0	(0)	0	0
	Fund Balance, beginning of year	0	0	0	0	0	0	(0)	(0)
	Estimated Fund Balance, end of year	0	0	0	0	0	(0)	(0)	(0)

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.

Jo Daviess County, IL
Annual Budget
FY2017

046 Catastrophic Emergency Fund		Est. Fund Balance ending FY2016:					\$285,869		
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2013	2014	2015		2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	OTHER REVENUES	786	698	763	750	773	750	800	50
	INTERFUND TRANSFER	25,000	25,000	25,000	0	0	0	50,000	50,000
	TOTAL REVENUES	25,786	25,698	25,763	750	773	750	50,800	50,050
	OTHER REVENUES								
38110	Interest	224	265	315	350	367	350	375	25
38112	CD Interest	562	433	448	400	406	400	425	25
	INTERFUND TRANSFER								
39921	Transfer from Public Health	25,000	25,000	25,000	0	0	0	50,000	50,000
	TOTAL REVENUES	25,786	25,698	25,763	750	773	750	50,800	50,050
046-44162 Catastrophic Emergency Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2013	2014	2015		2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	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	335,000	135,000
	TOTAL EXPENDITURES	0	0	0	200,000	0	0	335,000	135,000
	PERSONNEL								
	TRAINING & PROFESSIONAL DEV.								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	0	0	0	0	0	0	0	0
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	0	0	0	0	0	0	0	0
704	Telephone & Electronic Communications								
712	Garbage Disposal								
719	Other Service Charges								
	CAPITAL OUTLAY								
810	Equipment								
815	Furniture								
820	Vehicle								
890	Other Improvements								
	OTHER								
901	Contingency	0	0	0	0	0	0	0	0
905	Miscellaneous	0	0	0	200,000	0	0	335,000	135,000
990	Interfund Transfer	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	200,000	0	0	335,000	135,000
	Revenues over (under) expend.	25,786	25,698	25,763	(199,250)	773	750	(284,200)	(84,950)
	Fund balance, beginning of year	207,872	233,658	259,356	285,119	285,119	285,119	285,869	750
	Fund balance, end of year	233,658	259,356	285,119	85,869	285,893	285,869	1,669	(84,200)

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.

Jo Daviess County, IL
Annual Budget
FY2017

047 - Tax Sale Automation Fund (Treasurer Automation)			Est. Fund Balance ending FY2016:				\$11,677		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
		2013	2014	2015	2016		2017		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	SERVICE CHARGES	2,030	1,640	1,610	1,800	0	1,800	1,750	(50)
	OTHER REVENUES	25	22	24	25	22	25	22	(3)
	TOTAL REVENUES	2,055	1,662	1,634	1,825	22	1,825	1,772	(53)
	SERVICE CHARGES								
36410	Automation Fees	2,030	1,640	1,610	1,800	0	1,800	1,750	(50)
	OTHER REVENUES								
38110	Interest Income	25	22	21	25	22	25	22	(3)
38136	Purchasing Card Rebate			3			0	0	0
	TOTAL REVENUES	2,055	1,662	1,634	1,825	22	1,825	1,772	(53)
047 - 47186 Tax Sale Automation Fund (Treasurer Automation)									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Amount of
		2013	2014	2015	2016		2017		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	516	1,500	160	0	0	(1,500)
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	100	1,000	192	300	500	(500)
	CAPITAL OUTLAY	1,734	2,744	0	2,000	281	500	3,000	1,000
	OTHER	5,777	0	0	1,000	1,000	1,000	1,000	0
	TOTAL EXPENDITURES	7,511	2,744	616	5,500	1,633	1,800	4,500	(1,000)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	500	0	0	0	(500)
502	Travel Expense	0	0	516	1,000	160	0	0	(1,000)
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	0	0	100	1,000	192	300	500	(500)
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 16 to '17
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016	10-mo Actual	Est. Actual	Nov. 30, 2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET			PROPOSED	
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	1,734	2,744	0	2,000	281	500	3,000	1,000
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	5,777	0	0	1,000	1,000	1,000	1,000	0
	TOTAL EXPENDITURES	7,511	2,744	616	5,500	1,633	1,800	4,500	(1,000)
	Revenues Over (Under) Expenditures	(5,456)	(1,082)	1,018	(3,675)	(1,611)	25	(2,728)	947
	Fund Balance, beginning of year	17,172	11,715	10,634	11,652	11,652	11,652	11,677	25
	Estimated Fund Balance, end of year	11,715	10,634	11,652	7,977	10,041	11,677	8,949	972

Jo Daviess County, IL
Annual Budget
FY2017

Fund Description

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

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

Jo Daviess County, IL
Annual Budget
FY2017

048 - General Capital Equipment Replacement Fund		Est. Fund Balance ending FY2016:			\$512,300				
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2013	2014	2015	2016		2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	OTHER REVENUES	1,826	1,906	1,997	1,530	9,252	1,635	1,635	105
	INTERFUND TRANSFER	243,974	227,591	76,466	160,034	158,285	160,035	37,966	(122,068)
	TOTAL REVENUES	245,800	229,497	78,463	161,564	167,537	161,670	39,601	(121,963)
	OTHER REVENUES								
38110	Interest income	20	22	37	30	36	35	35	5
38136	Purchasing Card Rebate	0	0	44	0	0	0	0	0
38140	Donations	0	0	0	0	0	0	0	0
38112	CD Interest	1,806	1,884	1,916	1,500	1,717	1,600	1,600	100
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	0	0	7,500	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	132,816	219,091	75,466	69,076	67,326	69,076	20,726	(48,350)
39922	Transfers for SAN/Server Project-General Fund	41,725	0	0	0	0	0	13,240	13,240
39970	Transfers for SAN/Server Project- Special Funds	61,020	0	0	0	0	0	4,000	4,000
39927	From GIS/GIS Capital EquipmentFund	0	1,000	1,000	5,359	5,359	5,359	0	(5,359)
39929	From Capital Investment Fund	0	0	0	0	0	0	0	0
39916	From Rabies Control Fund	0	0	0	0	0	0	0	0
39958	From States Attorney Diversion Fund	8,413	0	0	0	0	0	0	0
39959	From Dog Fund	0	7,500	0	0	0	0	0	0
39963	From Contingency	0	0	0	85,599	85,600	85,600	0	(85,599)
	TOTAL REVENUES	245,800	229,497	78,463	161,564	167,537	161,670	39,601	(121,963)
048 - 46172 General Capital Equipment Replacement									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2013	2014	2015	2016		2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	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	192,647	63,086	74,720	0	187,409	189,565	245,058	245,058
	OTHER	0	0	0	9,500	9,500	9,500	152,080	142,580
	TOTAL EXPENDITURES	192,647	63,086	74,720	9,500	196,909	199,065	397,138	387,638
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 16 to '17
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	BUDGET	2016	Est. Actual	2017	
		ACTUAL	ACTUAL	ACTUAL		10-mo Actual		PROPOSED	
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	192,647	63,086	74,720	410,157	187,409	189,565	245,058	(165,099)
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	0	0	0	9,500	9,500	9,500	152,080	142,580
	TOTAL EXPENDITURES	192,647	63,086	74,720	419,657	196,909	199,065	397,138	(22,519)
	Revenues over (under) expend.	53,153	166,412	3,744	(258,093)	(29,371)	(37,395)	(357,537)	(99,444)
	Fund balance, beginning of year	326,387	379,540	545,952	545,952	549,695	549,695	512,300	(33,651)
	Fund balance, end of year	379,540	545,952	549,695	287,859	520,324	512,300	154,763	(133,095)

Jo Daviess County, IL
Annual Budget
FY2017

048 - General Capital Equipment Replacement Fund Revenue Detail								
		Year Ended	Year Ended	Year Ended	Year Ended			
		Nov. 30	Nov. 30	Nov. 30	Nov. 30	Cash	Cash	Cash
Activity		2014	2015	2016	2017	Balance	Balance	Balance
Code	Equipment Item	Budget	Budget	Budget	PROPOSED	as of 9/30/16	as of 8/31/15	as of 9/30/14
Summary of Interfund Transfers								
390	Co. Clerk's reader/printer & copier resv.	0	0	0	0	16,978	16,978	16,978
391	Assessor copier replacement reserve	0	3,076	0	0	6,052	6,052	12,309
392	Sheriff's computer sys. resv.	0	0	0	0	799	799	2,799
393	Admin. Computer systm reserve	2,000	3,000	3,000	2,000	4,788	2,421	2,608
394	Treasurer's equipment resv.	2,000	2,000	2,750	1,750	4,019	2,701	4,854
395	Co. Clerk's election prog. resv.	0	0	0	0	54,998	54,998	54,998
396	Co. Clerk's Yearbook resv.	2,500	2,500	2,500	2,500	3,069	3,134	634
397	Co. Clerk's plat scanning resv.	0	0	0	0	10,600	10,600	10,600
398	Circuit Clk's. copier rplc. resv.	0	0	0	0	0	0	2,801
399	Bldg/Zoning/GA auto rplc. resv.	0	0	0	3,400	0	21,018	21,018
400	SOA's computer rplc. resv.	1,538	3,000	2,076	0	4,822	2,746	1,208
401	States Attorney Computer resv.	2,500	2,500	2,500	2,500	14,034	12,834	4,025
402	IT San server reserve	4,000	4,000	7,859	17,240	12,615	8,355	4,355
403	GIS Equipment reserve (closed)	0	0	0	0	0	0	0
404	Sheriff's vehicles reserve (closed)	0	0	0	0	0	0	0
405	County Board Room sound system	0	0	0	0	(11)	(11)	(11)
406	Info. & Comm. JODAV server relc. resv.	0	0	0	0	0	0	0
407	Info. & Comm. firewall relc. reserve	300	300	250	900	1,710	1,210	910
408	Coroner's equipment reserve (vehicle)	2,000	2,000	2,000	2,000	20,419	18,419	16,419
409	RMS/CAD/JMS Software Project	45,000	45,000	45,000	0	0	0	0
410	States Attorney Furniture	1,000	1,000	1,000	1,000	3,000	2,000	9,413
502	Clerk/Rec Office improvements	0	0	0	0	0	0	0
503	Twp Assessor's software incentive prog	0	3,840	0	0	8,815	4,975	7,551
504	PSB copier reserve	0	0	0	0	2,307	2,307	2,307
505	Board of Review - computer reserve	0	0	0	3,076	0	0	0
506	Animal Control computer equip. reserve	1,000	0	0	0	491	1,280	280
507	Assessor Printer	1,538	0	1,000	0	4,259	3,259	1,721
508	Records/Rental Housing	0	0	0	0	0	0	0
509	Sheriff shooting range improvements	0	0	0	0	904	904	1,500
510	Courthouse/PSB Telephone System Reserve	0	0	0	0	50,000	50,000	50,000
511	Courthouse/PSB Keyscan Reserve	0	0	0	0	0	0	7,000
512	Network Management Equipment Reserve	1,000	1,000	500	0	6,700	6,200	5,200
513	UPS Equipment Reserve	1,000	1,000	1,000	500	3,000	2,000	1,000
514	Net BKBNE Equipment Reserve	2,000	2,000	2,000	850	5,150	4,000	2,000
515	County Website	750	750	750	250	2,250	1,500	750
516	Net Analysis Equipment Reserve	500	0	0	0	500	500	500
517	Server Room AC Reserve	500	500	250	0	1,250	1,000	500
518	Animal Control Vehicle Reserve	9,500	2,000	0	0	2,000	9,500	7,500
519	NG 911	146,965	0	0	0	41,600	150,000	3,035
701	EMA Emergency Services Eq. Reserve	0	0	47,000	0	46,274	0	0
702	Sheriff Emergency Services Eq. Reserve	0	0	36,367	0	36,368	0	0
703	Admin. Emergency Services Eq. Reserve	0	0	2,232	0	2,232	0	0
	Total	227,591	79,466	160,034	37,966	371,994	401,681	256,763
	Riverboat Funds					83,988	83,988	83,988
	Accumulated interest					64,952	62,657	60,877
	Total cash funds					\$520,934	\$548,326	\$401,628

Jo Daviess County, IL
Annual Budget
FY2017

048 - 46172 General Capital Equipment Replacement Expenditure Detail									
		Year Ended	Year Ended	Year Ended	Year Ended		Year Ended		Year Ended
		Nov. 30	Nov. 30	Nov. 30	Nov. 30		Nov. 30		Nov. 30
Activity		2012	2013	2014	2015		2016		2017
Code	Equipment Item	Actual	Actual (cash)	Actual	Budget	Actual	Budget	Est. Actual	PROPOSED
	Summary of 810 Equipment:								
390	Co. Clerk's reader/printer & copier resv.	0	3,348	0	4,000	0	4,000	0	4,000
391	Assessor copier replacement reserve	0	0	0	9,000	6,257	0	0	0
392	Sheriff's computer sys. resv.	2,311	0	0	2,799	2,000	799	0	799
393	Admin. Computer system reserve	1,350	1,350	1,111	4,000	3,187	3,500	1,500	3,500
394	Treasurer's equipment resv.	0	0	966	3,500	3,187	4,000	2,000	4,000
395	Co. Clerk's election prog. resv.	0	2,500	0	10,000	0	10,000	0	10,000
396	Co. Clerk's Yearbook resv.	0	2,523	0	3,000	2,565	0	0	3,000
397	Co. Clerk's plat scanning resv.	0	4,000	0	4,000	0	4,000	0	4,000
398	Circuit Clk's. copier rplc. resv.	0	0	0	2,801	2,801	0	0	0
399	Bldg/Zoning vehicle rplc. resv.	0	0	0	0	0	21,018	21,018	0
400	SOA's computer rplc. resv.		7,358	3,333	500	0	500	0	500
401	State's Attorney computer reserve	0	0	0	3,000	2,104	4,500	1,300	2,500
402	Info.& Comm. system server reserve	0	137,129	5,000	5,000	3,599	15,000	0	25,240
403	GIS Equipment reserve (cloesd)	0	0	0	0	0	0	0	0
404	Sheriff's vehicles reserve (closed)	0	0	0	0	0	0	0	0
405	County Board Room sound system	0	0	0	0	0	0	0	0
406	Info. & Comm. JODAV server relc. resv.	0	0	0	0	0	0	0	0
407	Info. & Comm. firewall relc. reserve	0	1,190	0	0	0	1,500	0	2,600
408	Coroner's equipment reserve (vehicle)	0	0	0	0	0	0	0	0
409	RMS/CAD/JMS Software Project	0	0	45,000	45,000	45,000	45,000	45,000	0
410	States Attorney Furniture Reserve	0	0	0	0	0	0	0	1,000
501	Courthouse folder/inserter	0	0	0	0	0	0	0	0
502	Clerk/Rec Office improvements	0	0	0	0	0	0	0	0
503	Twp Assessor's software incentive prog	0	2,241	677	3,840	2,576	0	0	0
504	PSB copier reserve	0	0	0	0	0	2,307	0	2,307
505	Board of Review - Laptops	0	0	0	0	0	0	0	3,076
506	Animal Control computer equip. reserve	0	0	0	0	0	1,280	1,280	0
507	Assessor Printer	3,643	0	0	0	0	0	0	0
508	Recorder/Rental Housing	0	6,000	0	0	0	0	0	0
509	Sheriff shooting range improvements	0	0	0	1,500	596	904	0	904
510	Courthouse/PSB Telephone System Reserve	0	0	0	50,000	0	50,000	0	77,500
511	Courthouse/PSB Keyscan Reserve	0	0	7,000	0	0	0	0	0
512	Network Management Equipment Reserve	0	19,400	0	0	0	0	0	0
513	UPS Equipment Reserve	0	30,000	0	0	0	0	0	0
514	Net BKBNE Equipment Reserve	0	0	0	4,000	850	5,000	850	6,000
515	CTY Web Reserve	0	0	0	0	0	0	0	0
516	Net Analysis Equipment Reserve	0	0	0	0	0	0	0	500
517	Server Rm AC Reserve	0	0	0	1,000	0	1,250	0	1,250
518	Animal Control Vehicle Reserve	0	0	0	0	0	0	0	0
519	NG 911	0	0	0	150,000	0	150,000	108,400	0
701	EMA Emergency Services Eq. Reserve	0	0	0	0	0	47,000	8,217	46,283
702	Sheriff Emergency Services Eq. Reserve	0	0	0	0	0	36,367	0	36,367
703	Admin. Emergency Services Eq. Reserve	0	0	0	0	0	2,232	0	2,232
704	Admin Fixed Asset Manag. Eq. Reserve	0	0	0	0	0	0	0	7,500
	Total	7,304	217,039	63,086	306,940	74,720	410,157	189,565	245,058
	Summary of 990								
	Transfer to GIS Capital Eq/Invest. Fund	0	0	0	0	0	0	0	0
	Transfer to General Fund	0	0	0	0	0	0	0	41,600
	Transfer to PH Capital Investment Fund	0	0	0	0	0	9,500	9,500	2,000
	Transfer to General Cap. Investment Fund	0	0	0	0	0	0	0	108,480
	Total	0	0	0	0	0	9,500	9,500	152,080

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY2017

049 Election Equipment Fund		Est. Fund Balance ending FY2016:					\$626		
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2013	2014	2015		2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	Federal Grant	11,000	12,793	2,129	21,000	0	0	21,000	0
	OTHER	1	3	4	0	1	0	0	0
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
	TOTAL REVENUES	11,001	12,795	2,133	21,000	1	0	21,000	0
	Federal Grant								
34865	Election Equipment Upgrade	11,000	0	2,129	11,000	0	0	11,000	0
34880	HHS HAVA Grant	0	12,793	0	10,000	0	0	10,000	0
34881	HAVA Disability Grant	0	0	0	0	0	0	0	0
	OTHER								
38110	Interest	1	3	4	0	1	0	0	0
	INTERFUND TRANSFERS								
38910	Transfer from the Indemnity Fund								
39922	Transfer from the General Fund								
	TOTAL REVENUES	11,001	12,795	2,133	21,000	1	0	21,000	0
049-47107 Election Equipment Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2013	2014	2015		2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	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	11,000	14,922	0	21,000	0	0	21,000	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	11,000	14,922	0	21,000	0	0	21,000	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								

Jo Daviess County, IL
Annual Budget
FY2017

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	11,000	0	0	11,000	0	0	11,000	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements	0	14,922	0	10,000	0	0	10,000	0
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	0	0	0	0	0	0	0	
	TOTAL EXPENDITURES	11,000	14,922	0	21,000	0	0	21,000	0
	Revenues Over (Under) Expenditures	1	(2,127)	2,133	0	1	0	0	0
	Fund Balance, beginning of year	619	620	(1,506)	626	626	626	626	0
	Estimated Fund Balance, end of year	620	(1,506)	626	626	628	626	626	0

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY2017

051 - State's Attorney Drug Forfeiture Fund		Est. Fund Balance ending FY2016:					\$2,245			
REVENUES										
		Year Ending Nov. 30, 2013	Year Ending Nov. 30, 2014	Year Ending Nov. 30, 2015	BUDGET	Year Ending Nov. 30, 2016	Est. Actual	Year Ending Nov. 30, 2017	PROPOSED	Amount of Change 16 to '17
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL		10-mo Actual				
	OTHER REVENUES	170	1128	0	500	1429	0	0	0	(500)
	OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES	170	1128	0	500	1429	0	0	0	(500)
	OTHER REVENUES									
35610	Drug Fines	169	0	0	0	0	0	0	0	0
34935	County % of Drug Forfeiture									0
35615	Drug Forfeitures (12.5% of total DF)	0	1127	0	499	1429	0	0	0	(499)
38110	Interest	1	1	0	1	0	0	0	0	(1)
38112	CD Interest									0
38910	Miscellaneous									0
	OTHER FINANCING SOURCES									
39212										
39931										
	TOTAL REVENUES	170	1128	0	500	1429	0	0	0	(500)
051-42134 State's Attorney Drug Forfeiture Fund										
EXPENDITURES										
		Year Ending Nov. 30, 2013	Year Ending Nov. 30, 2014	Year Ending Nov. 30, 2015	BUDGET	Year Ending Nov. 30, 2016	Est. Actual	Year Ending Nov. 30, 2017	PROPOSED	Amount of Change 16 to '17
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL		10-mo Actual				
	PERSONNEL	0	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0	0	0	0	0
	PERSONNEL									
401	Salaries - Full-time									
402	Salaries - Per diem									
403	Salaries - Part-time & Temporary	0	0	0	0	0	0	0	0	0
405	Salaries - Overtime									
411	Health Insurance									
412	Unemployment Insurance									
413	Worker's Comp. Insurance									
421	Social Security Contribution									
422	Medicare Contribution									
431	Retirement Contribution (IMRF)									
441	Uniform Allowance									
451	Automobile Mileage									
	TRAINING & PROFESSIONAL DEV.									
501	Education & Training									
502	Travel Expense									
503	Dues									
504	Publications									
505	Tuition Reimbursement									
	COMMODITIES									
601	Maintenance Supplies									
602	Janitorial Supplies									
603	Operating Supplies									
604	Computer Supplies									
605	Office Supplies									
606	Minor Equipment & Small Tools									
611	Automotive Fuel/Oil									
621	Print Materials									
	CONTRACTUAL SERVICES									
701	Maintenance Service									
702	Professional Service									
703	Postage									
704	Telephone & Electronic Communications									
705	Publishing									
706	Printing									
711	Utilities									
712	Garbage Disposal									

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016	10-mo Actual	Est. Actual	Nov. 30, 2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET			PROPOSED	16 to '17
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								0
810	Equipment	0	0	0	0	0	0	0	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements	0	0	0	0	0	0	0	0
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
912	Sheriff's Auction Proceeds								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
	Revenues Over (Under) Expenditures	170	1,128	0	500	1,429	0	0	(500)
	Fund Balance, beginning of year	948	1,117	2,245	2,245	2,245	2,245	2,245	0
	Estimated Fund Balance, end of year	1,117	2,245	2,245	2,745	3,674	2,245	2,245	(500)

Jo Daviess County, IL
Annual Budget
FY2017

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).

Jo Daviess County, IL
Annual Budget
FY2017

052 Maintenance/Child Support Fund		Est. Fund Balance ending FY2016:						\$62,731	
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2013	2014	2015	2016		2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	SERVICES CHARGES	6,190	4,242	3,298	3,000	4,092	0	0	(3,000)
	OTHER REVENUES	170	160	148	0	138	0	0	0
	TOTAL REVENUES	6,360	4,402	3,446	3,000	4,230	0	0	(3,000)
	SERVICES CHARGES								
36704	Child Support/Maintenance	6,190	4,242	3,298	3,000	4,092	0	0	(3,000)
	OTHER REVENUES								
38110	Interest income	170	160	148	0	138	0	0	0
	TOTAL REVENUES	6,360	4,402	3,446	3,000	4,230	0	0	(3,000)
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	
		2013	2014	2015	2016		2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0
	TOTAL EXPENDITURES	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								

Jo Daviess County, IL
Annual Budget
FY2017

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
990	Interfund Transfer	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0
	TOTAL EXPENDITURES	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0
	Revenues over (under) expend.	(3,640)	(5,598)	(6,554)	(7,000)	(5,770)	(10,000)	(10,000)	(3,000)
	Fund balance, beginning of year	88,523	84,883	79,286	72,731	72,731	72,731	62,731	(10,000)
	Fund balance, end of year	84,883	79,286	72,731	65,731	66,961	62,731	52,731	(13,000)

Jo Daviess County, IL
Annual Budget
FY2017

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).

Jo Daviess County, IL
Annual Budget
FY2017

053 Probation EMHD Program		Est. Fund Balance ending FY2016:						\$3,879	
REVENUES									
		Year Ending Nov. 30, 2013	Year Ending Nov. 30, 2014	Year Ending Nov. 30, 2015	Year Ending Nov. 30, 2016		Year Ending Nov. 30, 2017	Amount of Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	SERVICES CHARGES	0	0	0	0	0	0	0	0
	OTHER REVENUES	0	0	0	0	0	0	0	0
	TOTAL REVENUES	0	0	0	0	0	0	0	0
	SERVICES CHARGES								
36705	Home Confinement Monitoring	0	0	0	0	0	0	0	0
	OTHER REVENUES								
38110	Interest income	0	0	0	0	0	0	0	0
	TOTAL REVENUES	0	0	0	0	0	0	0	0
053-47188 Probation EMHD Program									
EXPENDITURES									
		Year Ending Nov. 30, 2013	Year Ending Nov. 30, 2014	Year Ending Nov. 30, 2015	Year Ending Nov. 30, 2016		Year Ending Nov. 30, 2017	Amount of Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	3,879	0	0	3,879	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	3,879	0	0	3,879	0
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	0	0	0	3,879	0	0	3,879	0
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								

Jo Daviess County, IL
Annual Budget
FY2017

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016			Nov. 30, 2017	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	Change 16 to '17
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	0	0	0	0	0	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	3,879	0	0	3,879	0
	Revenues over (under) expend.	0	0	0	(3,879)	0	0	(3,879)	0
	Fund balance, beginning of year	3,879	3,879	3,879	3,879	3,879	3,879	3,879	0
	Fund balance, end of year	3,879	3,879	3,879	0	3,879	3,879	0	0

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 Health and County Board.

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

Jo Daviess County, IL
Annual Budget
FY2017

054 Home Health Care Capital Equipment Fund		Est. Fund Balance ending FY2016:					\$51,246		
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2013	2014	2015		2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	OTHER REVENUES	80	87	101	100	102	100	0	(100)
	INTERFUND TRANSFER	0	9,000	2,000	0	0	0	0	0
	TOTAL REVENUES	80	9,087	2,101	100	102	100	0	(100)
	OTHER REVENUES								
38110	Interest income	80	87	101	100	102	100	0	(100)
38112	CD Interest	0	0	0	0	0	0	0	0
	Bio-Terrorism Grant	0	0	0	0	0			0
	INTERFUND TRANSFER								
39928	From Home Health Care Fund	0	9,000	2,000	0	0	0	0	0
	TOTAL REVENUES	80	9,087	2,101	100	102	100	0	(100)
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
		2013	2014	2015		2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	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	0	0	0	0	0
	OTHER	0	0	0	0	0	0	53,000	53,000
	TOTAL EXPENDITURES	0	0	0	0	0	0	53,000	53,000
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publication								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
603	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								

Jo Daviess County, IL
Annual Budget
FY2017

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
704	Telephone & Electronic Communications								
712	Garbage Disposal								
719	Other Service Charges								
	CAPITAL OUTLAY								
810	Equipment	0	0	0	0	0	0	0	0
815	Furniture								
820	Vehicle								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer							53,000	
	TOTAL EXPENDITURES	0	0	0	0	0	0	53,000	53,000
	Revenues over (under) expend.	80	9,087	2,101	100	102	100	(53,000)	(53,100)
	Fund balance, beginning of year	39,878	39,958	49,045	51,146	51,146	51,146	51,246	100
	Fund balance, end of year	39,958	49,045	51,146	51,246	51,248	51,246	(1,754)	(53,000)

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY2016

055 Public Health Capital Investment Fund		Est. Fund Balance ending FY2016:				\$ 401,320			
REVENUES									
Acct. No.	Acct. Title	Year Ending Nov. 30, 2013	Year Ending Nov. 30, 2014	Year Ending Nov. 30, 2015	BUDGET	Year Ending Nov. 30, 2016 10-mo Actual	Year Ending Nov. 30, 2017 Est. Actual	Year Ending Nov. 30, 2017 PROPOSED	Amount of Change 16 to '17
	INTERGOVERNMENTAL REVENUE	0	0	0	0	0	0	0	0
	OTHER REVENUES	3,354	944	970	1,300	1,714	1,300	4,300	3,000
	INTERFUND TRANSFER	32,000	25,000	32,500	42,000	9,500	42,000	1,031,800	989,800
	TOTAL REVENUES	35,354	25,944	33,470	43,300	11,214	43,300	1,036,100	992,800
	INTERGOVERNMENTAL REVENUE								
34846	SWCD Cost Share	0	0	0	0	0	0	0	0
	OTHER REVENUES								
38110	Interest income	547	438	462	500	528	500	3,500	3,000
38112	CD Interest	808	507	508	800	1,186	800	800	0
38140	Donations	2,000	0	0	0	0	0	0	0
39117	Insurance Proceeds	0	0	0	0	0	0	0	0
	Bio-Terrorism Grant								
34846	Soil Water Conservation Cost Share								
	INTERFUND TRANSFER								
39928	From Capital Investment Fund								
39941	From Gen. Capital Eq. Replacement Fund	0	0	0	9,500	9,500	9,500	0	(9,500)
39942	From Building Improvement Fund								0
39929	Transfer from Public Health Fund	32,000	25,000	32,500	32,500	0	32,500	0	(32,500)
39968	Transfer from HHC Fund	0	0	0	0	0	0	975,000	
39968	Transfer from HHC Capital Equipement Fund	0	0	0	0	0	0	53,000	
39968	HHC Memorial Fund Transfer	0	0	0	0	0	0	3,800	
	TOTAL REVENUES	35,354	25,944	33,470	43,300	11,214	43,300	1,036,100	9,400
055 - 46173 Public Health Capital Investment Fund									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending Nov. 30, 2013	Year Ending Nov. 30, 2014	Year Ending Nov. 30, 2015	BUDGET	Year Ending Nov. 30, 2016 10-mo Actual	Year Ending Nov. 30, 2017 Est. Actual	Year Ending Nov. 30, 2017 PROPOSED	Amount of Change 16 to '17
	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	35,000	35,000
	CAPITAL OUTLAY	84,630	0	0	20,000	10,500	20,000	86,000	66,000
	OTHER	4,878	4,000	4,000	29,000	0	500	175,000	146,000
	TOTAL EXPENDITURES	89,508	4,000	4,000	49,000	10,500	20,500	296,000	247,000
	PERSONNEL								
501	Education & Training								
502	Travel Expenses								
	COMMODITIES								
601	Maintenance Supplies								
603	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	0	0	0	0	0	0	0	0
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	0	0	0	0	0	35,000	
702	Professional Service								
704	Telephone & Electronic Communications	0	0	0	0	0	0	0	0
712	Garbage Disposal								
719	Other Service Charges								
	CAPITAL OUTLAY								
810	Equipment	0	0	0	0	0	0	6,000	
815	Furniture								
820	Vehicle	0	0	0	0	0	0	30,000	30,000
890	Other Improvements	84,630	0	0	20,000	10,500	20,000	50,000	30,000
	OTHER								
901	Contingency	0	0	0	0	0	0	25,000	25,000
905	Miscellaneous	4,878	0	0	25,000	0	500	0	(25,000)
990	Interfund Transfer	0	4,000	4,000	4,000	0	0	150,000	146,000
	TOTAL EXPENDITURES	89,508	4,000	4,000	49,000	10,500	20,500	296,000	247,000
	Revenues over (under) expend.	(54,154)	21,944	29,470	(5,700)	714	22,800	740,100	745,800
	Fund balance, beginning of year	381,259	327,105	349,049	378,520	378,520	378,520	401,320	22,800
	Fund balance, end of year	327,105	349,049	378,520	372,820	379,234	401,320	1,141,420	768,600

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY2017

056 Tourism LTCB Grant Fund		Est. Fund Balance ending FY2016:					\$30,549		
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2013	2014	2015		2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	OTHER REVENUES	129,435	132,811	79,570	106,396	136,944	136,944	170,000	63,604
	TOTAL REVENUES	129,435	132,811	79,570	106,396	136,944	136,944	170,000	63,604
	OTHER REVENUES								
34721	IL LTCB Grant	129,435	132,811	79,570	106,396	136,944	136,944	170,000	63,604
38110	Interest								
39968	Misc Interfund Transfer	0	0	0	0	0			0
	TOTAL REVENUES	129,435	132,811	79,570	106,396	136,944	136,944	170,000	63,604
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2013	2014	2015		2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	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	129,434	130,244	82,136	106,396	106,396	106,396	200,548	94,152
	TOTAL EXPENDITURES	129,434	130,244	82,136	106,396	106,396	106,396	200,548	94,152
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 16 to '17
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016	Nov. 30, 2017	Nov. 30, 2017		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	LTCB Grant								
990	Interfund Transfer	129,434	130,244	82,136	106,396	106,396	106,396	200,548	94,152
	TOTAL EXPENDITURES	129,434	130,244	82,136	106,396	106,396	106,396	200,548	94,152
	Revenues Over (Under) Expenditures	1	2,567	(2,567)	0	30,548	30,548	(30,548)	(30,548)
	Fund Balance, beginning of year	0	1	2,568	1	1	1	30,549	30,548
	Estimated Fund Balance, end of year	1	2,568	1	1	30,549	30,549	1	0

Fund Description

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

Minimum Fiscal Year End Fund Balance Policy:

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

For FY2017, an estimated three (3) months of operating expenses is required to be retained in this fund. Therefore, \$42,000 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
FY 2017

058 - GIS Automation		Est. Fund Balance ending FY2016:					\$38,062			
REVENUES										
		Year Ending Nov. 30, 2013	Year Ending Nov. 30, 2014	Year Ending Nov. 30, 2015		Year Ending Nov. 30, 2016		Year Ending Nov. 30, 2017	Amount of Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17	
	SERVICE CHARGES	153,272	128,474	134,938	145,015	122,190	146,127	138,270	(6,745)	
	OTHER REVENUES	24,423	23,749	28,006	30,220	28,954	30,220	33,610	3,390	
	TOTAL REVENUES	177,695	152,223	162,944	175,235	151,144	176,347	171,880	(3,355)	
	SERVICE CHARGES									
36410	GIS Automation Fees	129,007	103,156	109,435	118,565	90,900	113,550	110,400	(8,165)	
36701	Plat Book Sales	0	0	0	0	0	0	0	0	
36703	County Map Sales	229	344	273	200	126	175	180	(20)	
36715	Service Contracts									
36720	Road & Address Atlas sales	153	75	90	0	0	0	0	0	
36716	Address Maps		0	779	600	293	463	360	(240)	
36810	GIS Mapping Fees	7,933	7,361	7,720	7,800	5,418	6,408	7,620	(180)	
36815	GIS digital data license fees	2,241	2,584	1,008	3,000	10,047	10,681	4,500	1,500	
36820	GIS Website Subscription fees	13,710	14,955	15,634	14,850	15,405	14,850	15,210	360	
	OTHER REVENUES									
38110	Interest Income	163	119	110	100	104	100	100	0	
38136	Purchasing Card Rebate			1						
38158	Reimb fr Railroads	0	0	275	0	0	0	0	0	
34725	IDOT GIS Grant Funding									
38910	Miscellaneous									
39920	Transfer in from Health Dept			0	2,500	2,500	2,500	2,500	0	
39921	Transfer in from County Highway	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0	
39914	Transfer in Tourism - Admin.Services	1,260	1,260	1,260	1,260	1,050	1,260	1,260	0	
39977	E911 Service Agreement	3,000	2,370	6,360	6,360	5,300	6,360	9,750	3,390	
	TOTAL REVENUES	177,695	152,223	162,944	175,235	151,144	176,347	171,880	(3,355)	
	058-47189 GIS Automation									
EXPENDITURES										
		Year Ending Nov. 30, 2013	Year Ending Nov. 30, 2014	Year Ending Nov. 30, 2015		Year Ending Nov. 30, 2016		Year Ending Nov. 30, 2017	Amount of Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17	
	PERSONNEL	153,821	158,553	129,388	135,471	112,419	135,320	134,317	(1,154)	
	TRAINING & PROFESSIONAL DEV.	50	50	71	50	0	0	0	(50)	
	COMMODITIES	1,255	1,208	1,265	1,700	1,021	1,700	1,700	0	
	CONTRACTUAL SERVICES	9,812	10,686	10,380	13,450	10,830	11,422	17,880	4,430	
	CAPITAL OUTLAY	376	47	372	1,000	260	500	500	(500)	
	OTHER	4,000	11,781	2,000	38,000	37,500	38,000	13,000	(25,000)	
	TOTAL EXPENDITURES	169,313	182,325	143,477	189,671	162,030	186,942	167,397	(22,274)	
	PERSONNEL									
401	Salaries - Full-time	111,945	114,060	92,786	95,427	80,424	95,427	97,990	2,563	
403	Salaries - Part-time & Temporary									
405	Salaries - Overtime									
411	Health Insurance	20,808	23,573	20,381	21,961	17,705	21,961	18,832	(3,129)	
412	Unemployment Insurance									
413	Worker's Comp. Insurance									
421	Social Security Contribution	6,586	6,680	5,399	5,916	4,717	5,916	6,075	159	
422	Medicare Contribution	1,540	1,562	1,263	1,384	1,103	1,384	1,421	37	
431	Retirement Contribution (IMRF)	12,844	12,519	9,500	10,382	8,278	10,382	9,799	(583)	
441	Uniform Allowance								0	
451	Automobile Mileage	98	160	60	400	190	250	200	(200)	
	TRAINING & PROFESSIONAL DEV.									
501	Education & Training	0	0	0	0	0	0	0	0	
502	Travel Expense	0	0	21	0	0	0	0	0	
503	Dues	50	50	50	50	0	0	0	(50)	
504	Publications									
505	Tuition Reimbursement									

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016	10-mo Actual	Est. Actual	Nov. 30, 2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET			PROPOSED	16 to '17
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	768	846	830	900	692	900	900	0
605	Office Supplies	487	362	435	800	329	800	800	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	400	417	188	480	236	300	480	0
702	Professional Service	8,714	9,420	9,241	12,000	9,617	10,000	11,250	(750)
703	Postage	99	104	215	150	0	150	150	0
704	Telephone & Electronic Communications	600	745	735	820	906	900	6,000	5,180
705	Publishing					72	72	0	0
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	376	47	372	1,000	260	500	500	(500)
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency	0	0	0	500	0	500	500	0
905	Miscellaneous								
910	Intergovernmental Agreement	0	0	0	0		0	0	0
990	Interfund Transfer	4,000	11,781	2,000	37,500	37,500	37,500	12,500	(25,000)
	TOTAL EXPENDITURES	169,313	182,325	143,477	189,671	162,030	186,942	167,397	(22,274)
	Revenues over (under) expend.	8,382	(30,102)	19,467	(14,436)	(10,886)	(10,595)	4,483	18,919
	Fund balance, beginning of year	50,911	59,293	29,190	48,657	48,657	48,657	38,062	(10,595)
	Fund balance, end of year	59,293	29,190	48,657	34,221	37,771	38,062	42,545	8,324

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.

Jo Daviess County, IL
Annual Budget
FY2017

059 - Highway Capital Investment Fund		Est. Fund Balance ending FY2016:						\$341		
REVENUES										
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of	
		2013	2014	2015	2016			2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17	
	OTHER REVENUES	0	0	0	1,500	1,081	700	1,000	(500)	
	INTERFUND TRANSFER	0	0	0	550,000	550,000	550,000	600,000	50,000	
	TOTAL REVENUES	0	0	0	551,500	551,081	550,700	601,000	49,500	
	OTHER REVENUES									
38110	Interest income	0	0	0	1,500	1,081	700	1,000	(500)	
38112	CD Interest	0	0	0	0	0	0	0	0	
38910	Misc	0	0	0	0	0	0	0	0	
	INTERFUND TRANSFER									
39921	From Highway Fund	0	0	0	550,000	550,000	550,000	600,000	50,000	
39930	From Federal Aid Matching	0	0	0	0	0	0	0	0	
39922	From General Fund	0	0	0	0	0	0	0	0	
	TOTAL REVENUES	0	0	0	551,500	551,081	550,700	601,000	49,500	
059 - 46174 Highway Capital Investment										
EXPENDITURES										
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of	
		2013	2014	2015	2016			2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17	
	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	410,000	155,129	376,252	500,000	90,000	
	OTHER	0	0	0	0	0	0	0	0	
	TOTAL EXPENDITURES	0	0	0	410,000	155,129	376,252	500,000	90,000	
	PERSONNEL									
401	Salaries - Full-time									
403	Salaries - Part-time & Temporary									
405	Salaries - Overtime									
411	Health Insurance									
412	Unemployment Insurance									
413	Worker's Comp. Insurance									
421	Social Security Contribution									
422	Medicare Contribution									
431	Retirement Contribution (IMRF)									
441	Uniform Allowance									
451	Automobile Mileage									
	TRAINING & PROFESSIONAL DEV.									
501	Education & Training									
502	Travel Expense									
503	Dues									
504	Publications									
505	Tuition Reimbursement									
	COMMODITIES									
601	Maintenance Supplies									
602	Janitorial Supplies									
603	Operating Supplies									
604	Computer Supplies									
605	Office Supplies									
606	Minor Equipment & Small Tools									
611	Automotive Fuel/Oil									
621	Print Materials									
	CONTRACTUAL SERVICES									
701	Maintenance Service									
702	Professional Service									
703	Postage									
704	Telephone & Electronic Communications									
705	Publishing									
706	Printing									
711	Utilities									
712	Garbage Disposal									

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 16 to '17
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016			2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings	0	0	0	120,000	23,570	120,000	150,000	30,000
810	Equipment	0	0	0	50,000	22,440	23,450	150,000	100,000
815	Furniture								0
820	Vehicle	0	0	0	140,000	109,119	162,802	150,000	10,000
830	Highways	0	0	0	100,000	0	70,000	50,000	(50,000)
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	410,000	155,129	376,252	500,000	90,000
	Revenues over (under) expend.	0	0	0	141,500	395,952	174,448	101,000	(40,500)
	Fund balance, beginning of year	341	341	341	341	341	341	174,789	174,448
	Fund balance, end of year	341	341	341	141,841	396,292	174,789	275,789	133,948

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY2017

061 Special Service Area Number Five (Hanover EMS)		Est. Fund Balance ending FY2016:					\$0		
REVENUES									
Acct. No.	Acct. Title	Year Ending Nov. 30, 2013	Year Ending Nov. 30, 2014	Year Ending Nov. 30, 2015	BUDGET	Year Ending Nov. 30, 2016 10-mo Actual	Year Ending Nov. 30, 2016 Est. Actual	Year Ending Nov. 30, 2017 PROPOSED	Amount of Change 16 to '17
	TAXES	28,328	27,264	27,994	29,808	22,305	28,182	29,808	0
	OTHER REVENUES	11	9	15	0	0	0	0	0
	TOTAL REVENUES	28,339	27,273	28,009	29,808	22,305	28,182	29,808	0
31110	Property Taxes	28,328	27,264	27,994	29,808	22,305	28,182	29,808	0
38110	Interest Income	11	9	15	0	0	0	0	0
	TOTAL REVENUES	28,339	27,273	28,009	29,808	22,305	28,182	29,808	0
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending Nov. 30, 2013	Year Ending Nov. 30, 2014	Year Ending Nov. 30, 2015	BUDGET	Year Ending Nov. 30, 2016 10-mo Actual	Year Ending Nov. 30, 2016 Est. Actual	Year Ending Nov. 30, 2017 PROPOSED	Amount of Change 16 to '17
	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	28,339	27,273	28,009	29,808	22,305	28,182	29,808	0
	TOTAL EXPENDITURES	28,339	27,273	28,009	29,808	22,305	28,182	29,808	0
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
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								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								

Jo Daviess County, IL
Annual Budget
FY2017

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016			Nov. 30, 2017	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	Change 16 to '17
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	28,339	27,273	28,009	29,808	22,305	28,182	29,808	0
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	28,339	27,273	28,009	29,808	22,305	28,182	29,808	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

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.

Jo Daviess County, IL
Annual Budget
FY2017

064 GIS Capital Equipment & Investment		Est. Fund Balance ending FY2016:					\$76,558			
REVENUES										
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending			
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of		
		2013	2014	2015	2016		2017	Change		
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17	
	OTHER REVENUES	666	668	667	5,408	1,892	4,571	435	(4,973)	
	INTERFUND TRANSFERS	0	16,000	6,000	36,000	36,000	36,000	15,279	(20,721)	
	TOTAL REVENUES	666	16,668	6,667	41,408	37,892	40,571	15,714	(25,694)	
	OTHER REVENUES									
38110	Interest	66	68	54	58	54	58	60	2	
38111	Interest Earned-Savings								0	
38112	CD Interest	600	600	600	150	369	375	375	225	
38136	Purchasing Card Rebate			13						
38711	ETSB 911 - Ortho Project Reserve									
38712	Community Prticipation - Ortho P R	0	0	0	5,200	1,469	4,138	0	(5,200)	
	INTERFUND TRANSFERS									
39925	From GIS Automation Fund	0	10,000	0	30,000	30,000	30,000	9,279	(20,721)	
39928	From General Capital Equip. Fund	0	0	0	0				0	
39929	From General Capital Invest. Fund	0	0	0	0				0	
39949	Tr in Health Dep Ortho Project	0	6,000	6,000	6,000	6,000	6,000	6,000	0	
	TOTAL REVENUES	666	16,668	6,667	41,408	37,892	40,571	15,714	(25,694)	
064-46180 Capital Equipment & Investment Fund										
EXPENDITURES										
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending			
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of		
		2013	2014	2015	2016		2017	Change		
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17	
	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	2,158	109,000	32,510	49,528	5,000	(104,000)	
	CAPITAL OUTLAY	2,501	0	1,266	2,500	1,067	1,500	17,000	14,500	
	OTHER	11,000	1,000	1,000	0	0	1,000	0	0	
	TOTAL EXPENDITURES	13,501	1,000	4,424	111,500	33,577	52,028	22,000	(89,500)	
	PERSONNEL									
401	Salaries - Full-time									
403	Salaries - Part-time & Temporary									
405	Salaries - Overtime									
411	Health Insurance									
412	Unemployment Insurance									
413	Worker's Comp. Insurance									
421	Social Security Contribution									
422	Medicare Contribution									
431	Retirement Contribution (IMRF)									
441	Uniform Allowance									
451	Automobile Milage									
	TRAINING & PROFESSIONAL DEV.									
501	Education & Training									
502	Travel Expense									
503	Dues									
504	Publications									
505	Tuition Reimbursement									
	COMMODITIES									
601	Maintenance Supplies									
602	Janitorial Supplies									
603	Operating Supplies									
604	Computer Supplies									
605	Office Supplies									
606	Minor Equipment & Small Tools									
611	Automotive Fuel/Oil									
621	Print Materials									
	CONTRACTUAL SERVICES									
701	Maintenance Service									
702	Professional Service	0	0	2,158	109,000	32,510	49,528	5,000	(104,000)	
703	Postage									
704	Telephone & Electronic Communications									
705	Publishing									
706	Printing	0	0	0	0	0	0	0	0	

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 16 to '17
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016	10-mo Actual	Est. Actual	Nov. 30, 2017 PROPOSED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET				
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	2,501	0	1,266	2,500	1,067	1,500	17,000	14,500
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
	Rentech Fund Bal. Reimbursement								
905	Miscellaneous								
915	County Staff Services								
990	Interfund Transfer	11,000	1,000	1,000	0	0	1,000	0	0
	TOTAL EXPENDITURES	13,501	1,000	4,424	111,500	33,577	52,028	22,000	(89,500)
	Revenues over (under) expend.	(12,835)	15,668	2,243	(70,092)	4,315	(11,457)	(6,286)	63,806
	Fund balance, beginning of year	82,939	70,104	85,772	88,015	88,015	88,015	76,558	
	Fund balance, end of year	70,104	85,772	88,015	17,923	92,331	76,558	70,272	

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY2017

065 Treasurer Sale in Error Fund		Est. Fund Balance ending FY2016:						\$111,988	
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2013	2014	2015	2016		2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	OTHER REVENUES	12,323	9,960	9,752	10,940	85	10,901	10,600	(340)
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
	TOTAL REVENUES	12,323	9,960	9,752	10,940	85	10,901	10,600	(340)
	OTHER REVENUES								
38915	Sale in Error Fee	12,180	9,840	9,660	10,800	0	10,800	10,500	(300)
38110	Interest	0	120	0	0		0	0	0
38111	Interest Earned-Savings	143	0	92	140	85	101	100	(40)
38112	CD Interest	0	0	0	0		0	0	0
	TOTAL REVENUES	12,323	9,960	9,752	10,940	85	10,901	10,600	(340)
	065-47199 Treasurer Sale in Error Fund								
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2013	2014	2015	2016		2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	5,000	0	1,000	5,000	0
	TOTAL EXPENDITURES	0	0	0	5,000	0	1,000	5,000	0
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								

Jo Daviess County, IL
Annual Budget
FY2017

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
	Rentech Fund Bal. Reimbursement								
905	Miscellaneous	0	0	0	5,000	0	1,000	5,000	0
915	County Staff Services								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	5,000	0	1,000	5,000	0
	Revenues over (under) expend.	12,323	9,960	9,752	5,940	85	9,901	5,600	(340)
	Fund balance, beginning of year	70,051	82,374	92,334	102,087	102,087	102,087	111,988	9,901
	Fund balance, end of year	82,374	92,334	102,087	108,027	102,172	111,988	117,588	9,561

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.

Jo Daviess County, IL
Annual Budget
FY2017

066 - Emergency Services Communications Fund		Est. Fund Balance ending FY2016:					\$353,190		
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2013	2014	2015		2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	OTHER REVENUES	18,142	104,648	3,771	1,970	4,894	3,450	2,040	70
	INTERFUND TRANSFERS	247,734	130,534	130,534	130,534	130,534	130,534	130,534	0
	OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0
	TOTAL REVENUES	265,876	235,182	134,305	132,504	135,428	133,984	132,574	70
	OTHER REVENUES								0
34611	Local share video gaming tax	1,456	638	278	500	1,564	500	500	0
34833	Interoperable Emerg Comm Grant	13,230	0	0	0				0
35111	FTA Warranty Fees	1,140	1,710	1,190	770	1,400	1,000	840	70
38140	Donations	1,020	1,500	1,500	0	1,250	1,250	0	0
38860	Dubuque Racing Association Grant	0	0	0	0	0	0	0	0
34735	IL Law Enforcement Alarm System Grant	0	0	0	0	0	0	0	0
34736	IL Terrorism Task Force Grant	0	0	0	0	0	0	0	0
38110	Interest Earned	544	798	801	700	680	700	700	0
38116	Interest Installment Contract Loan	204	2	0	0	0	0	0	0
38136	Purchasing Card Rebate	0	0	1	0	0	0	0	0
38910	Miscellaneous	458	0	0	0	0	0	0	0
38936	State of Illinois Capital Assistance Grant	0	100,000	0	0	0	0	0	0
39119	Proceeds from Equipment Sales	90	0	0	0	0	0	0	0
	INTERFUND TRANSFERS								0
39922	Transfer in General Fund	125,534	125,534	125,534	125,534	125,534	125,534	125,534	0
39947	Transfer in General Cap. Invest. Fund	0	0	0	0	0	0	0	0
39960	Transfer in ETSB/911	0	0	0	0	0	0	0	0
39963	Transfer in Contingency Fund	117,200	0	0	0	0	0	0	0
39929	Transfer in Public Health	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0
	OTHER FINANCING SOURCES								0
39613	Debt Certificates	0	0	0	0	0	0	0	0
	TOTAL REVENUES	265,876	235,182	134,305	132,504	135,428	133,984	132,574	70
066-46181 Emergency Services Communications									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2013	2014	2015		2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	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	16,463	3,234	1,151	10,000	645	10,000	10,000	0
	CAPITAL OUTLAY	251,982	3,959	316	50,000	154	10,000	50,000	0
	OTHER	118,400	117,800	117,800	117,800	117,800	117,800	235,000	117,200
	TOTAL EXPENDITURES	386,845	124,993	119,267	177,800	118,599	137,800	295,000	117,200
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016			2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	16,451	0	1,151	10,000	645	10,000	10,000	0
	Postage	0	3,234	0	0				0
704	Telephone & Electronic Communications								0
705	Publishing	0	0	0	0	0	0	0	0
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	12	0	0	0	0	0	0	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	251,982	3,959	316	50,000	154	10,000	50,000	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
904	Loan Payment (Installment Contract)	117,200	117,200	117,200	117,200	117,200	117,200	117,200	0
905	Miscellaneous								
910	Intergovernmental Agreement	1,200	600	600	600	600	600	600	0
990	Interfund Transfer							117,200	
	TOTAL EXPENDITURES	386,845	124,993	119,267	177,800	118,599	137,800	295,000	117,200
	Revenues Over (Under) Expenditures	(120,968)	110,189	15,038	(45,296)	16,829	(3,816)	(162,426)	(117,130)
	Fund Balance, beginning of year	352,748	231,780	341,968	357,006	357,006	357,006	353,190	(3,816)
	Estimated Fund Balance, end of year	231,780	341,968	357,006	311,710	373,835	353,190	190,764	(120,946)

Jo Daviess County, IL
Annual Budget
FY2017

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 FY2016:						\$19,025		
REVENUES										
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change	
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016		Nov. 30, 2017			
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17	
	OTHER REVENUES	4,333	3,893	3,288	3,307	2,974	3,670	3,710	403	
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	
	TOTAL REVENUES	4,333	3,893	3,288	3,307	2,974	3,670	3,710	403	
	OTHER REVENUES									
34824	Sobriety Court Fees	4,328	3,886	3,279	3,300	2,966	3,660	3,700	400	
38110	Interest	5	7	9	7	8	10	10	3	
38111	Interest Earned-Savings								0	
38112	CD Interest								0	
	TOTAL REVENUES	4,333	3,893	3,288	3,307	2,974	3,670	3,710	403	
068-41133 Jo Daviess County Sobriety Court Fund										
EXPENDITURES										
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change	
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016		Nov. 30, 2017			
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17	
	PERSONNEL	767	0	0	2,120	820	1,200	2,120	0	
	TRAINING & PROFESSIONAL DEV.	0	0	0	2,500	867	1,000	2,500	0	
	COMMODITIES	858	0	0	2,250	1,152	1,200	2,250	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	3,000	140	200	3,000	0	
	TOTAL EXPENDITURES	1,625	0	0	9,870	2,979	3,600	9,870	0	
	PERSONNEL									
401	Salaries - Full-time									
403	Salaries - Part-time & Temporary	0	0	0	500	0	500	500	0	
405	Salaries - Overtime									
411	Health Insurance									
412	Unemployment Insurance									
413	Worker's Comp. Insurance									
421	Social Security Contribution	0	0	0	35	0	0	35	0	
422	Medicare Contribution	0	0	0	10	0	0	10	0	
431	Retirement Contribution (IMRF)	0	0	0	75	0	0	75	0	
441	Uniform Allowance									
451	Automobile Milage	767	0	0	1,500	820	700	1,500	0	
	TRAINING & PROFESSIONAL DEV.									
501	Education & Training	0	0	0	2,500	867	1,000	2,500	0	
502	Travel Expense									
503	Dues									
504	Publications									
505	Tuition Reimbursement									
	COMMODITIES									
601	Maintenance Supplies									
602	Janitorial Supplies									
603	Operating Supplies	858	0	0	2,000	1,152	1,200	2,000	0	
604	Computer Supplies									
605	Office Supplies	0	0	0	250	0	0	250	0	
606	Minor Equipment & Small Tools									
611	Automotive Fuel/Oil									
621	Print Materials									
	CONTRACTUAL SERVICES									
701	Maintenance Service									
702	Professional Service									
703	Postage									
704	Telephone & Electronic Communications									
705	Publishing									
706	Printing									
711	Utilities									
712	Garbage Disposal									
719	Other Service Charges									
721	Liability Insurance									
722	General Insurance									
723	Risk Management Contribution									

Jo Daviess County, IL
Annual Budget
FY2017

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 16 to '17
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016			2017	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
	Rentech Fund Bal. Reimbursement								
905	Miscellaneous	0	0	0	3,000	140	200	3,000	0
915	County Staff Services	0	0	0	0				0
990	Interfund Transfer								
	TOTAL EXPENDITURES	1,625	0	0	9,870	2,979	3,600	9,870	0
	Revenues over (under) expend.	2,707	3,893	3,288	(6,563)	(6)	70	(6,160)	403
	Fund balance, beginning of year	9,067	11,774	15,667	18,955	18,955	18,955	19,025	70
	Fund balance, end of year	11,774	15,667	18,955	12,392	18,949	19,025	12,865	473

Jo Daviess County, IL
Annual Budget
FY2017

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

Jo Daviess County, IL
Annual Budget
FY2017

069 County Jail Medical Costs Fund		Est. Fund Balance ending FY2016:						\$5,154	
REVENUES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		
		2013	2014	2015	2016	2016	2017		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	OTHER REVENUES	3,004	3,355	2,708	4,002	2,135	4,002	4,002	0
	TOTAL REVENUES	3,004	3,355	2,708	4,002	2,135	4,002	4,002	0
	OTHER REVENUES								
38110	Interest income	4	5	2	2	1	2	2	0
35110	Court fines and fees	3,000	3,351	2,706	4,000	2,134	4,000	4,000	0
	TOTAL REVENUES	3,004	3,355	2,708	4,002	2,135	4,002	4,002	0
069-41131 Jail Medical Costs Fund									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		
		2013	2014	2015	2016	2016	2017		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	2,645	0	500	1,000	(1,645)
	CONTRACTUAL SERVICES	0	8,704	3,698	5,000	2,000	2,000	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	8,704	3,698	7,645	2,000	2,500	6,000	(1,645)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publication								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	0	0	0	2,645	0	500	1,000	(1,645)
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	0	8,704	3,698	5,000	2,000	2,000	5,000	0
704	Telephone & Electronic Communications								
712	Garbage Disposal								
719	Other Service Charges								
	CAPITAL OUTLAY								
810	Equipment								
815	Furniture								
820	Vehicle								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer								0
	TOTAL EXPENDITURES	0	8,704	3,698	7,645	2,000	2,500	6,000	(1,645)
	Revenues over (under) expend.	3,004	(5,349)	(990)	(3,643)	135	1,502	(1,998)	1,645
	Fund balance, beginning of year	6,986	9,990	4,641	3,652	3,652	3,652	5,154	(990)
	Fund balance, end of year	9,990	4,641	3,652	9	3,787	5,154	3,156	225

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY2017

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016			Nov. 30, 2017	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	CAPITAL OUTLAY								
810	Equipment								
815	Furniture								
820	Vehicle								
890	Other Improvements								
	OTHER								
901	Contingency	2,414	0	0	2,500	0	2,500	2,500	0
905	Miscellaneous								
990	Interfund Transfer								
	TOTAL EXPENDITURES	3,218	740	4,980	8,000	1,650	8,000	8,000	0
	Revenues over (under) expend.	5,325	8,616	3,776	1,008	1,187	(3,842)	(3,392)	(4,400)
	Fund balance, beginning of year	11,862	17,187	25,803	29,579	29,579	29,579	25,737	(3,842)
	Fund balance, end of year	17,187	25,803	29,579	30,587	30,766	25,737	22,345	(8,242)

Jo Daviess County, IL
Annual Budget
FY2017

Fund Description

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

Jo Daviess County, IL
Annual Budget
FY2017

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016			Nov. 30, 2017	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	<u>CONTRACTUAL SERVICES</u>								
701	Maintenance Service								
702	Professional Service	0	49,127	10,998	0	0	11,458	12,500	12,500
704	Telephone & Electronic Communications					172	250	300	300
705	Publishing	0	527	150	0	150	250	250	250
712	Garbage Disposal								
719	Other Service Charges								
	<u>CAPITAL OUTLAY</u>								
810	Equipment	0	0	44	0	1,523	1,523	0	0
815	Furniture	0	0	0	10,000	8,207	8,207	0	(10,000)
820	Vehicle								
890	Other Improvements (Transit Facility)	0	0	860,591	0	48,351	43,688	30,000	30,000
	<u>OTHER</u>								
901	Contingency	0	0	0	20,000	0	0	30,000	10,000
905	Miscellaneous (Operating)	477,665	689,515	685,596	823,091	414,010	778,112	862,557	39,466
990	Interfund Transfer	0	10,867	13,828	6,000	11,513	6,000	7,700	1,700
	<u>TOTAL EXPENDITURES</u>	477,665	750,036	1,571,206	877,739	501,183	868,839	963,775	86,036
	Revenues over (under) expend.	89,876	559,641	5,894	28,636	268,474	60,501	0	(28,636)
	Fund balance, beginning of year	0	89,876	649,517	655,411	655,411	655,411	715,912	60,501
	Fund balance, end of year	89,876	649,517	655,411	684,047	923,885	715,912	715,912	31,865

Jo Daviess County, IL
Annual Budget
FY2017

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.

Jo Daviess County, IL
Annual Budget
FY2017

072 Jo Daviess County Natural Hazard Mitigation Fund Est. Fund Balance ending FY2016:								\$4	
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2013	2014	2015		2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	INTERGOVERNMENTAL REVENUE	23,622	0	0	0	0	0	0	0
	OTHER REVENUES	1	0	0	0	0	0	0	0
	Total revenues	23,623	0	0	0	0	0	0	0
	INTERGOVERNMENTAL REVENUE								
34733	IEMA Grant (State)	0	0	0	0	0	0	0	0
34851	FEMA Grant (Federal)	23,622	0	0	0	0	0	0	0
	OTHER REVENUES								
38110	Interest income	1	0	0	0	0	0	0	0
	TOTAL REVENUES	23,623	0	0	0	0	0	0	0
072-41132 Jo Daviess County Natural Hazard Mitigation Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2013	2014	2015		2016		2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	PERSONNEL	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	17,025	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	17,025	0	0	0	0	0	0	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publication								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
603	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	17,025	0	0	0	0	0	0	0
704	Telephone & Electronic Communications								
712	Garbage Disposal								
719	Other Service Charges								

Jo Daviess County, IL
Annual Budget
FY2017

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	CAPITAL OUTLAY								
810	Equipment								
815	Furniture								
820	Vehicle								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous (Operating)								
990	Interfund Transfer								
	TOTAL EXPENDITURES	17,025	0	0	0	0	0	0	0
	Revenues over (under) expend.	6,598	0	0	0	0	0	0	0
	Fund balance, beginning of year	(6,595)	4	4	4	4	4	4	0
	Fund balance, end of year	4	4	4	4	4	4	4	0

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.

Jo Daviess County, IL
Annual Budget
FY2017

074 States Attorney Records Automation Fund		Est. Fund Balance ending FY2016:				\$6,343			
REVENUES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	BUDGET	Year Ending	Est. Actual	Year Ending	Amount of
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015		Nov. 30, 2016		Nov. 30, 2017	
		ACTUAL	ACTUAL	ACTUAL		10-mo Actual		PROPOSED	16 to '17
	INTERGOVERNMENTAL REVENUE	1,592	1,566	1,218	1,297	1,157	1,300	1,300	3
	OTHER REVENUES	1	1	2	3	2	0	0	(3)
	OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0
	Total revenues	1,593	1,567	1,220	1,300	1,159	1,300	1,300	0
	INTERGOVERNMENTAL REVENUE								
36410	Automation Fees	1,592	1,566	1,218	1,297	1,157	1,300	1,300	3
	OTHER REVENUES								
38111	Interest income	1	1	2	3	2	0	0	(3)
	TOTAL REVENUES	1,593	1,567	1,220	1,300	1,159	1,300	1,300	0
074- 42134 - States Attorney Records Automation Fund									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	BUDGET	Year Ending	Est. Actual	Year Ending	Amount of
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015		Nov. 30, 2016		Nov. 30, 2017	
		ACTUAL	ACTUAL	ACTUAL		10-mo Actual		PROPOSED	16 to '17
	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	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publication								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
603	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
704	Telephone & Electronic Communications								
712	Garbage Disposal								
719	Other Service Charges								
	CAPITAL OUTLAY								
810	Equipment	0	0	0	0	0	0	0	0
815	Furniture								
820	Vehicle								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous (Operating)								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
	Revenues over (under) expend.	1,593	1,567	1,220	1,300	1,159	1,300	1,300	0
	Fund balance, beginning of year	663	2,256	3,823	5,043	5,043	5,043	6,343	1,300
	Fund balance, end of year	2,256	3,823	5,043	6,343	6,202	6,343	7,643	1,300

Fund Description

ETSB Capital Equipment & Investment Fund (fund number 075). This special fund was established by the Jo Daviess County Emergency Telephone Systems Board (ETSB) to accumulate funds for the cost of replacing or planning for the future purchase of capital equipment and capital investment projects associated with the Jo Daviess County 9-1-1 system. Expenditures from this fund may be made only as allowed per 50 ILCS 750/ Emergency Telephone System Act (Examples: emergency radio communication equipment, 9-1-1 system computers, servers, software, and NG 9-1-1 etc.) The primary source of revenue for this fund is interfund transfers from the 9-1-1 Fund (007), earned interest and may also include grant funding, direct state and/or federal assistance, private donations, and local/county funds. The Emergency Telephone System Board authorizes all disbursements from this fund.

Per GASB 54 this fund will be classified as a Capital Projects Fund beginning with the FY2015 audit.

Jo Daviess County, IL
Annual Budget
FY2017

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2013	2014	2015	2016			2017	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	0	51,200	0	0	0	(51,200)
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	51,200	0	0	0	(51,200)
	Revenues over (under) expend.	0	0	25,602	(25,600)	25,617	25,614	25,614	51,214
	Fund balance, beginning of year	0	0	0	25,602	25,602	25,602	51,216	25,614
	Fund balance, end of year	0	0	25,602	2	51,218	51,216	76,830	76,828

Fund Description

Special Service Area #6 (fund number 076)

The purpose of this Fund is to provide financial support for the Galena Area Emergency Medical Service District. The revenue for this Fund is derived from a tax levied on property within the boundaries of Special Service Area Number Six (Galena Area Emergency Medical Service District) including all taxable parcels located within the geographical boundaries of Council Hill, East Galena, Rawlins, Scales Mound, Vinegar Hill, and West Galena Townships and parcels located in portions of the geographical boundaries of Guilford, Menominee, and Rice Townships. Funds are disbursed by the County Treasurer following collection of property taxes in accordance with the County Board approved Annual Budget and Appropriations Ordinance and the Annual Tax Levy Ordinance. This Fund was established under the authority of 35 ILCS 200/27-5 et seq.

Jo Daviess County, IL
Annual Budget
FY2017

076 Special Service Area Number Six (Galena Ambulance)		Est. Fund Balance ending FY2016:					\$0		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2013	2014	2015	2016		2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	TAXES	0	0	0	131,500	102,807	130,899	131,500	0
	OTHER REVENUES	0	0	0	0	0	0	0	0
	TOTAL REVENUES	0	0	0	131,500	102,807	130,899	131,500	0
	TAXES								
3110	Property Taxes	0	0	0	131,500	102,807	130,899	131,500	0
	OTHER REVENUES								
3810	Interest Income	0	0	0	0	0			0
	TOTAL REVENUES	0	0	0	131,500	102,807	130,899	131,500	0
076-47203 Special Service Area Number Six (Galena Ambulance)									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2013	2014	2015	2016		2017	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	16 to '17
	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	131,500	102,807	130,899	131,500	0
	TOTAL EXPENDITURES	0	0	0	131,500	102,807	130,899	131,500	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								

Jo Daviess County, IL
Annual Budget
FY2017

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of
		Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2016			Nov. 30, 2017	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	Change 16 to '17
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	0	0	0	131,500	102,807	130,899	131,500	0
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	131,500	102,807	130,899	131,500	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

Jo Daviess County, Illinois
Summary of Interfund Transfers
FY2017 Policy Schedule

FY2017							
Interfund Transfers							
From	To	Amount	Department/Fund	Purpose	Scheduled date of transfer	Completed date	
001-40103-990	048-39922.402	\$1,000	County Administrator	IT SAN/server reserve	1/1/2017		
001-40102-990	048-39922.402	\$1,740	County Board	IT SAN/server reserve	1/1/2017		
001-41125-990	048-39922.402	\$500	Emergency Services	IT SAN/server reserve	1/1/2017		
001-40102-990	048-39922.393	\$2,000	County Board	Admin computer equipment & Treas. copier reserve	6/1/2017		
001-40106-990	048-39922.396	\$2,500	Clerk/Recorder	County Clerk yearbook reserve	6/1/2017		
001-40108-990	048-39922.505	\$3,076	Assessments	Board of Review computer reserve	1/1/2017		
001-40108-990	048-39922.402	\$1,000	Assessments	IT SAN/server reserve	1/1/2017		
001-40104-990	048-39922.394	\$1,750	Treasurer	computer equipment and copier reserve	6/1/2017		
001-40110-990	048-39922.402	\$3,500	Info. & Comm.	IT SAN/server reserve	1/1/2017		
001-41121-990	048-39922.402	\$4,000	Sheriff	IT SAN/server reserve	1/1/2017		
001-40110-990	048-39922.514	\$850	Info. & Comm.	Computer network backbone equipment replacement	8/1/2017		
001-40110-990	048-39922.513	\$500	Info. & Comm.	UPS replacement reserve	8/1/2017		
001-40110-990	048-39922.515	\$250	Info. & Comm.	County website design & functionality improvements	8/1/2017		
001-40110-990	048-39922.407	\$900	Info. & Comm.	Firewall replacement reserve	8/1/2017		
001-41121-990	038-39922	\$80,000	Sheriff	vehicles	semi annual 2/1,8/1		
001-41127-990	048-39922.408	\$2,000	Coroner	future vehicle or equipment needs	11/1/2017		
001-42134-990	048-39922.401	\$2,500	States Attorney	computer equipment reserve	1/1/2017		
001-42134-990	048-39922.410	\$1,000	States Attorney	furniture reserve	1/1/2017		
001-42134-990	048-39922.402	\$1,500	States Attorney	IT SAN/server reserve	1/1/2017		
001-45163-990	048-39922.399	\$3,400	Planning & Development	Planning & Development vehicle reserve	10/1/2017		
001-45163-990	002-39922	\$7,045	Planning & Development	Highway Dept. overhead charges	1/1/2017		
001-49197-990	066-39922	\$8,334	Sheriff	Radio communication system replacement reserve	6/1/2017		
001-49197-990	066-39922	\$117,200	County Administrator	Installment contract radio communication system	semi-annual 1/01, 6/01		
		\$443,149	subtotal of scheduled transfers out of General Fund				
007-41128-990	001-39960	\$2,031	ETSB (911)	AP Claims processing	monthly		
007-41128-990	001-39966	\$12,000	ETSB (911)	for IT support program	monthly		
007-41128-990	058-39977	\$9,750	ETSB (911)	GIS service/mapping	monthly		
007-41128-990	001-39960	\$1,185	ETSB (911)	Recording Secretary	monthly		
007-41128-990	001-39960	\$117,200	ETSB (911)	contribution towards debt service-JDC Radio Comm System	semi-annual 1/01, 6/01		
007-41128-990	075-39922	\$25,600	ETSB (911)	capital equipment reserve	semi-annual 1/01, 6/01		
002-43141-990	058-39921	\$20,000	Highway Fund	GIS support & ortho flight reserve	1/1/2017		
002-43141-990	001-39966	\$10,123	Highway Fund	for IT support program	8/1/2017		
002-43141-990	059-39921	\$600,000	Highway Fund	capital equipment/projects reserve	semi-annual 1/01, 6/01		
002-43141-990	048-39922.402	\$1,000	Highway Fund	IT SAN/server reserve	1/1/2017		

Jo Daviess County, Illinois
Summary of Interfund Transfers
FY2017 Policy Schedule

FY2017						
Interfund Transfers						
From	To	Amount	Department/Fund	Purpose	Scheduled date of transfer	Completed date
011-43145-990	002-39944	\$150,000	County Aid to Bridges	reimbursement of engineering fees	11/1/2017	
003-44151-990	001-39950	\$11,983	Public Health Fund	Payroll/AP claims services	monthly	
003-44151-990	001-39966	\$16,224	Public Health Fund	for IT support program	semi annual 1/1,7/1	
003-44151-990	017-39940	\$14,000	Public Health Fund	workers comp, liability, auto, insurance	6/1/2017	
003-44151-990	046-39921	\$50,000	Public Health Fund	PH Catastrophic Emergency Fund reserve	6/1/2017	
003-44151-990	066-39929	\$5,000	Public Health Fund	contribution radio communication project	3/1/2017	
003-44151-990	048-39922.402	\$2,000	Public Health	IT SAN/server reserve	1/1/2017	
014-44156-990	001-39967	\$500	708 Mental Health Fund	administrative assitance	semi annual 5/1,11/1	
018-46177-990	001-39962	\$14,928	Econ. Dev. Investment Fund	administrative assitance for TCEDA	semi-annual 1/01, 6/01	
020-44154-990	001-39966	\$1,670	Animal Control Fund	for IT support program	semi annual 1/1,7/1	
048-46172-990	055-39941	\$2,000	General Capital Eq. Fund	transfer balance A.C. vehicle reserve to PH Cap. Fund	1/1/2017	
005-44151-990	003-39943	\$36,840	Public Health Emerg Preparedness F	public health emergency preparedness grant	10/1/2017	
027-45161-990	058-39914	\$1,260	Tourism Promotion Fund	GIS service fee	monthly	
027-45161-990	001-39914	\$60,244	Tourism Promotion Fund	administrative services fee	monthly	
027-45161-990	001-39966	\$6,502	Tourism Promotion Fund	for IT support program	semi annual 1/1,7/1	
056-45161-990	027-39929	\$200,548	Tourism LTCB Grant Fund	tourism grant funds	3 times per year	
047-47186-990	048-39922.402	\$1,000	Treasurer Automation Fund	IT SAN/server reserve	1/1/2017	
029-47183-990	001-39966	\$9,663	Circuit Clerk Automation Fund	for IT support program	2/1/2017	
052-47185-990	001-39936	\$10,000	Maintenance & Child Support	for General Fund	2/1/2017	
033-47187-990	001-39966	\$5,000	Probation Services	for IT support program	1/1/2017	
058-47189-990	001-39966	\$3,221	GIS Automation Fund	for IT support program	1/1/2017	
058-47189-990	064-39925.403	\$9,279	GIS Automation Fund	for orthophotography reserve	5/1/2017	
055-46173-990	020-39968	\$150,000	Public Health Capital Investment	one-time transfer to Animal Control support program growth	semi annual 1/1,7/1	
003-44151-990	064-39949	\$6,000	Public Health Fund	for orthophotography reserve	semi annual 1/1,7/1	
003-44151-990	058-39920	\$2,500	Public Health Fund	GIS support	semi annual 1/1,7/1	
071-44163-990	001-39957	\$6,072	JDC Transit Fund	for administrative expenses	quarterly 2/1,5/1,8/1,11/1	
071-44163-990	001-39957	\$1,628	JDC Transit Fund	for IT support program	quarterly 2/1,5/1,8/1,11/1	
012-48116-990	001-39938	\$326,400	Social Security Fund	Social Security/Medicare for GF departments	each pay period	
013-48117-990	001-39939	\$606,936	IMRF Fund	IMRF/SLEP for GF departments	each pay period	
066-46181-990	016-39968	\$117,200	Emerg. Communications Fund	Per Resolution Reimburse the Contingency Fund	1/1/2017	
022-44160-990	055-39968	\$3,800	Home Health Care Memorial Fund	HHC Program dissolved transfer assets to PHCI Fund	1/1/2017	
026-44152-990	055-39968	\$975,000	Home Health Care Fund	HHC Program dissolved transfer assets to PHCI Fund	1/1/2017	
054-46178-990	055-39968	\$53,000	HHC Capital Eq. Fund	HHC Program dissolved transfer assets to PHCI Fund	1/1/2017	
048-46172-990	042-39958	\$6,200	General Capital Eq. Fund	for lighting improvements in dispatch	1/1/2017	
048-46172-990	042-39958	\$50,000	General Capital Eq. Fund	repair & paint Courthouse soffit and fascia	1/1/2017	
048-46172-990	042-39958	\$52,280	General Capital Eq. Fund	replace third floor Courthouse windows	1/1/2017	

Jo Daviess County, Illinois
Summary of Interfund Transfers
FY2017 Policy Schedule

FY2017							
Interfund Transfers							
From	To	Amount	Department/Fund	Purpose	Scheduled date of transfer	Completed date	
048-46172-990	001-39958	\$41,600	General Capital Eq. Fund	<i>transfer balance back to General Fund</i>	1/1/2017		
016-49197-990	tbd	\$50,000	Contingency Fund	<i>unanticipated expenses</i>	as needed		
		<i>\$1,265,110</i>	<i>subtotal of scheduled transfers into General Fund</i>				
		<i>\$4,302,516</i>	<i>Total of all scheduled interfund transfers</i>				
<u>Policy Statement:</u>							
<p>The interfund transfers memorialized above represent all transfers scheduled and approved as part of the County's FY2017 Budget. This policy sets forth a schedule for these financial transactions to occur. The intent of this policy is to formally designate the period in which these transactions are to occur and to formally document that they have been completed. The intent of this policy is to provide a basis for scheduling and recording these transactions so as to help ensure the continuity of our accounting records as we move through the fiscal year.</p>							

COMBINED ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE FOR JO DAVIESS COUNTY, ILLINOIS FOR THE FISCAL YEAR COMMENCING ON THE 1ST DAY OF DECEMBER 2016 AND ENDING ON THE 30TH DAY OF NOVEMBER 2017

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, 2017, 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 2016-2017 fiscal year begins December 1, 2016 and ends on November 30, 2017; 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, 2016 and ending November 30, 2017; 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, 2016 through November 30, 2017, 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 15, 2016.

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 15th day of November 2016.

Ayes: 13

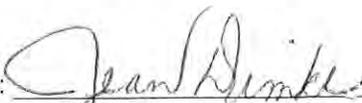
Nays: 4

Absent: 0

Abstained: 0



County Board Chair

Attest: 

County Clerk

Recap of Revenue/Expenditures for ALL County Funds Fiscal Year 2016-2017

Fund Number	Fund Name	FY2016 Budgeted Expenditures	FY2016 Est.10 mo. Actual Exp. thru 09/30/2016	Projected Fund Balance 12/1/2016	Projected Revenues FY2017	Projected Expenditures FY2017	Projected Fund Balance 11/30/2017
001	General Fund	7,810,737	6,270,575	3,006,670	7,582,653	7,820,336	2,768,987
002	Highway Fund	1,873,784	1,459,194	1,229,726	1,515,092	1,956,891	787,927
003	Public Health Fund	902,050	593,396	670,846	700,031	1,019,650	351,227
005	Public Health Emergency Preparedness Fund	38,192	38,192	24,782	45,602	38,192	32,192
006	Motor Fuel Tax Fund	616,206	463,528	460,058	537,500	536,135	461,423
007	911 Fund	391,603	300,130	251,256	325,616	277,779	299,093
008	Federal Aid Matching Fund	800,000	190,913	1,263,300	344,838	800,000	808,138
009	Sheriff's Forfeiture Fund	11,500	3,262	5,329	14,270	14,700	4,899
011	County Aid to Bridges Fund	990,000	336,593	760,818	943,388	1,580,000	124,206
012	Social Security Fund	318,276	257,264	190,917	320,150	328,677	182,390
013	Illinois Municipal Retirement Fund	573,622	491,681	462,298	589,071	654,523	396,846
014	Mental Health Fund	348,482	260,579	34,589	348,829	348,794	34,624
016	Contingency Fund	285,560	202,800	192,836	117,200	250,000	60,536
017	Insurance Fund	384,528	327,820	770,963	383,239	384,478	769,724
018	Economic Dev. Investment Fund **	583,949	35,149	756,359	13,255	584,236	685,378
019	JDC Sheriff DUI Fund	12,500	5,057	45,015	6,000	9,500	41,515
020	Animal Control Fund	103,843	69,584	24,583	257,473	152,996	129,060
022	Home Health Care Memorial Fund	1,000	0	3,679	0	3,800	(121)
023	Extension Education Fund	81,157	64,184	1	81,157	81,157	1
025	Dog Fund	1,587	1,585	0	0	0	0
026	Home Health Care Fund	601,338	152,898	962,554	0	975,000	(12,446)
027	Tourism Promotion Fund	1,291,041	750,562	838,861	1,174,483	1,326,213	687,131
028	Recorder Automation Fund	85,000	23,034	96,296	43,328	85,000	54,624
029	Circuit Clerk Automation Fund	41,423	27,497	107,197	34,000	74,732	66,465
030	County Clerk Automation Fund	5,000	0	36,900	5,234	5,000	37,134
031	Circuit Clerk Operations & Admin.	4,000	2,719	26,165	3,600	4,000	25,765
032	Tourism Capital Development Fund	100,000	0	291,989	250	102,000	190,239
033	Probation Services Fund	46,323	22,391	69,809	27,440	44,900	52,349
034	Rentech Energy Escrow Fund	0	0	547	1	550	(2)
038	Sheriff Vehicle Fund	121,500	64,763	52,035	85,650	121,500	16,185
039	Court Document Storage Fund	30,000	4,990	170,914	32,000	30,000	172,914
040	Small Rental Properties Program Fund	0	0	0	0	0	0
042	General Capital Investment Fund	362,941	83,664	231,899	108,515	272,798	67,616
043	Special Service Area #1 Fund	73,000	59,017	0	79,000	79,000	0
044	Special Service Area #2 & 4 Fund	58,000	45,575	0	56,000	56,000	0
046	Public Health Catastrophic Emg. Fund	200,000	0	285,869	50,800	335,000	1,669
047	Treasurer Automation Fund	5,500	1,633	11,677	1,772	4,500	8,949
048	General Capital Equip. Rplc. Fund	419,657	196,909	512,300	39,601	397,138	154,763
049	Election Equipment Fund	21,000	0	626	21,000	21,000	626
051	State's Attorney Drug Forfeiture Fund	0	0	2,245	500	0	2,245
052	Maintenance & Child Support Fund	10,000	10,000	62,731	0	10,000	52,731
053	Probation EMHD Fund	3,879	0	3,879	0	3,879	0
054	HHC Capital Equipment Fund	0	0	51,246	0	53,000	(1,754)
055	Public Health Capital Investment Fund	49,000	10,500	401,320	1,036,100	296,000	1,141,420
056	State LTCB Matching Grant Fund	106,396	106,396	30,549	170,000	200,548	1
058	GIS Automation Fund	189,671	162,030	38,062	171,880	167,397	42,545
059	Highway Capital Investment Fund	410,000	155,129	174,789	601,000	500,000	275,789
061	Special Service Area #5 Fund	29,808	22,305	0	29,808	29,808	0
064	GIS Capital Equipment & Investment Fund	111,500	33,577	76,558	15,714	22,000	70,272

Fund Number	Fund Name	FY2016 Budgeted Expenditures	FY2016 Est.10 mo. Actual Exp. thru 09/30/2016	Projected Fund Balance 12/1/2016	Projected Revenues FY2017	Projected Expenditures FY2017	Projected Fund Balance 11/30/2017
065	Sale In Error Fund	5,000	0	111,988	10,600	5,000	117,588
066	EMS Communications Fund	177,800	118,599	353,190	132,574	295,000	190,764
068	JDC Sobriety Court Fund	9,870	2,979	19,025	3,710	9,870	12,865
069	County Jail Medical Costs Fund	7,645	2,000	5,154	4,002	6,000	3,156
070	Coroner's Equipment Fund	8,000	1,650	25,737	4,608	8,000	22,345
071	Jo Daviess County Transit Fund	877,739	501,183	715,912	963,775	963,775	715,912
072	JDC Natural Hazard Mitigation Fund	0	0	4	0	0	4
074	State's Attorney Records Automation Fund	0	0	6,343	1,300	0	7,643
075	ETSB Capital Equipment	51,200	0	51,216	25,614	0	76,830
076	Special Service Area #6 Fund	131,500	102,807	0	131,500	131,500	0
Totals		21,773,307	14,036,293	15,979,611	19,190,723	23,477,952	12,192,382

**Economic Development Investment Fund (018)- projected FY2017 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, 2016, and ending on the 30th day of November, 2017. (2016 Tax Levy/Payable 2017)

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, 2016 and ending on the 30th day on November, 2017.

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

FUND	RATE	AMOUNT
General County	0.32812	\$2,241,985
County Highway	0.15675	\$1,071,023
Federal Aid Matching	0.05000	\$341,638
County Aid to Bridges	0.05000	\$341,638
Public Health	0.04731	\$323,257
Mental Health	0.05105	\$348,794
Illinois Municipal Retirement	0.07928	\$541,671
Social Security Tax	0.04317	\$295,000
Extension Education	0.01188	\$81,157
Insurance	0.05360	\$366,239
Total County levy		\$5,952,402
SPECIAL SERVICE AREAS		
Special Service Area No. One		\$79,000
Special Service Area No. Two and Four		\$56,000
Special Service Area No. Five		\$29,808
Special Service Area No. Six		\$131,500
Total Special Service Areas		\$296,308
Total		\$6,248,710

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 15th day of November, 2016.

Ayes: 15
 Nays: 2
 Absent: 0
 Abstain: 0



 Chairperson, Jo Daviess County Board



 Jo Daviess County Clerk

TRUTH IN TAXATION
CERTIFICATE OF COMPLIANCE

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

Check one of the choices below:

- 1. The taxing district published a notice in the newspaper (attached) and conducted a hearing, meeting the requirements of the Truth in Taxation Law.
- 2. The taxing district aggregate levy did not exceed a 5% increase over the prior year's extension. Therefore, a notice and a hearing were not necessary.

This certificate applies to the 2016 levy.

Date: 11-15-2016

Signed: 