



JO DAVIESS COUNTY, ILLINOIS

FY2016

ANNUAL BUDGET

TAX LEVY ORDINANCE

**APPROPRIATIONS
ORDINANCE**

Approved November 17, 2015

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JO DAVIESS COUNTY

Office of the County Administrator

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DATE: November 17, 2015

TO: Members of the Jo Daviess County Board

From: Dan Reimer, County Administrator

RE: Summary of the Proposed FY2016 Jo Daviess County Annual Budget

The proposed FY2016 Annual Budget, Appropriations Ordinance and Tax Levy Ordinance for Jo Daviess County, Illinois for the fiscal year commencing on the 1st day of December 2015 and ending on the 30th day of November 2016 is respectfully presented to the Jo Daviess County Board for approval and adoption on this 17th day of November 2015.

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 FY2016 Jo Daviess County budget was posted to the home page of the Jo Daviess County website on October 30, 2015.

Annual Budget and Appropriations Ordinance

The proposed Jo Daviess County FY2016 Annual Budget and Appropriations Ordinance consists of the General Fund which includes twenty-seven (27) individual budgets and Special Funds which include fifty-eight (58) Special Revenue Fund budgets. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes or projects. The General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund contains the operational budgets of a majority of County departments including County Treasurer, County Clerk & Recorder, Sheriff, Coroner, Courts, Probation, Circuit Clerk, State's Attorney, Supervisor of Assessments, Information Technology, Building & Zoning, County Board and County Administrator. The operational budgets of four (4) County departments are found in the Special Revenue Funds; they include the Highway Department (Highway Fund and MFT Fund), the Health Department (Public Health, 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.

Budget Preparation Process

The Jo Daviess County FY2016 budget was prepared using a target based budgeting process. This 15-step process began in May of 2015 with Round 1 revenue estimates and will conclude on November 17, 2015 with the presentation of the FY2016 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



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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 29th, October 7th, and October 15th.

The proposed FY2016 Jo Daviess County Budget was developed with the intention of implementing the policies, priorities and goals established by the Jo Daviess County Board, while continuing to maintain and provide essential services to the residents and taxpayers of Jo Daviess County in a fiscally responsible manner.

GUIDELINES FOR ESTABLISHING FY2016 EXPENSE BUDGETS

On June 30, 2015 the Finance, Tax, & Budgets Committee approved the following guidelines for establishing FY2016 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 **10.88%**, SLEP **18.40%**
 - o Health Insurance – **7.8%** 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 FY2016 (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. Reductions made in FY2010 and continued in FY2011 to FY2015 budgets to meet the 3% General Fund budget reduction requirements **shall remain and not be reinstated** in the initial FY2016 budget target amounts.
5. The target amount for General Fund expense budgets, after allocating increases/decreases for allowable mandated expenses, shall be set at the same level (zero increase) as the final FY2015 target amount less any non-recurring expenses added during the FY2015 budget process including any approved un-funded requests.
6. All Interfund Transfers scheduled in FY2015, except interfund transfers to the Contingency Fund, shall be maintained unless otherwise instructed.



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7. Any **new mandated** expense or any new expenses which will increase per an existing contract or agreement shall be allowed to increase the target amount accordingly.
8. Any **new necessary** expense that causes the target amount to be exceeded should be submitted to the County Administrator's Office as an overage request with a detailed letter of explanation. Overage requests will be reviewed by the Finance, Tax & Budgets Committee. If the Committee determines the request is a necessary expense, the target amount will be increased accordingly. If the Committee does not consider the request a necessary expense, the request will be submitted as an unfunded activity.
9. Any **new General Fund request or activity not considered a mandatory or necessary expense**, and exceeds the department target amount(s), the requesting Department Head(s) shall submit as an un-funded activity on an un-funded 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.
10. Departments with Special Fund budgets are requested to follow the same guidelines as General Fund departments. Any significant increase or decrease in expense line item estimates that deviate from the previous three year period, or any anticipated appropriation of fund balance are to be explained in a detailed memorandum.
11. Initial funding amounts for agencies, who receive funding from the Jo Daviess County General Fund shall be set at the same level of funding as appropriated in the FY2015 budget.

AGENCY FUNDING AMOUNTS

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

Proposed 2015 Jo Daviess County Property Tax Extension Levy (Payable 2016)

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 PTELL which do 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 0.8% was utilized in administering the 2015 Property Tax Extension Limitation Law formula.

The estimated allowable property tax extension increase for 2015 (payable 2016) is \$108,758. To determine this amount, several variables were considered. The County Assessor's Office estimated the 2015 gross assessed valuation of Jo Daviess County to be \$741,000,000; this compares to a gross

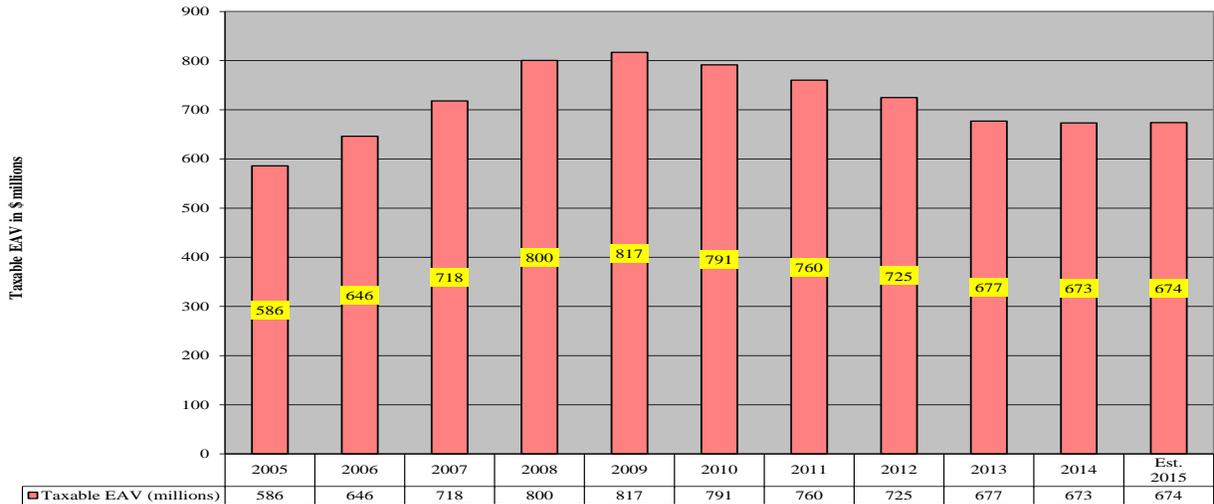


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assessed value of \$740,438,975 in 2014, \$746,609,213 in 2013 and \$789,772,775 in 2012. This total includes an estimated \$7,200,000 in new property/construction. Using a 9% factor for exemptions the County Clerk's Office estimated the 2015 taxable EAV for Jo Daviess County to be \$674,310,000.

**Jo Daviess County Taxable Equalized Assessed Value (EAV)
 2005 - 2015**



The County Clerk's Office estimated the overall maximum aggregate tax levy extension for 2015 to be **\$5,829,927**. This amount represents an increase of **\$108,758** or 1.9% more than the 2014 PTELL certified levy extension of **\$5,721,169**. Approximately \$45,770 or 42.1% of the proposed 2015 property tax levy increase (payable 2016) is the result of a 0.8% inflationary CPI increase on existing property and approximately \$62,988 or 57.9% is the result of an estimated \$7.2 million increase in EAV associated with new property/construction.

**Jo Daviess County Total Levy
 2005-2015**





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The following table compares the estimated 2015 property tax extension increase (payable 2016) with the actual 2008 thru 2014 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. 2015 | \$108,758 | 0.8% | \$45,770 | \$7.2 million | \$62,988 | \$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, Public Health, Mental Health, IMRF, Social Security, Extension Education, and Insurance.

In addition the County is responsible for four (4) special service area (SSA) levies, SSA #1 Warren Ambulance, SSA #2 & #4 Elizabeth Ambulance, SSA #5 Hanover Ambulance, and new SSA #6 Galena Ambulance.

Initial 2015 property tax levy distribution amounts (payable 2016) were set on 6/30/2015 by the Finance, Tax & Budgets Committee. Final distribution amounts were determined and set by the County Board at the County Board Budget Workshop on 10/07/2015 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 reserve fund balance policy of each respective fund (no change from 2014 certified PTELL levy amounts).
- 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 (no change from 2014 certified PTELL levy amounts).
- The levy amounts for the **County Highway Fund, Mental Health Fund, and Extension Education Fund** were set at levels equal to the 2014 certified PTELL levy amount for each fund.
- The levy amount for the **Public Health Fund** was set at a level equal to the 2014 certified PTELL levy amount for this fund **plus** an increase of 49% or \$106,346.
- The levy amount for the **General Corporate Fund** was set at a level equal to the 2014 certified PTELL levy amount for this fund **plus** an increase of 0.11% or \$2,411.



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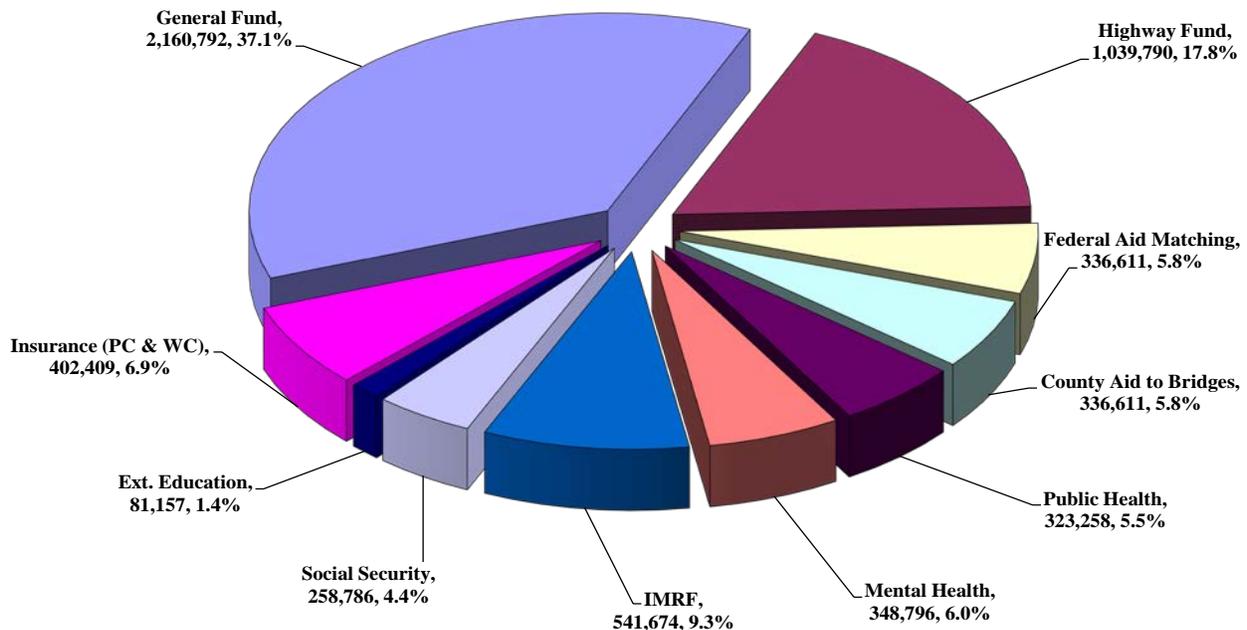
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| Jo Daviess County Tax Levy Extensions 2011 - 2015 | | | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|-------------------------|
| | 2011 | 2012 | 2013 | Certified 2014 | Proposed 2015 | \$ Change 14 to 15 | % Change 14 to 15 |
| General Fund | 1,732,467 | 1,819,363 | 1,869,016 | 2,158,381 | 2,160,792 | \$2,411 | 0.1% |
| Highway Fund | 797,431 | 837,220 | 896,640 | 1,039,790 | 1,039,790 | \$0 | 0.0% |
| Federal Aid Matching | 304,862 | 319,990 | 328,551 | 336,611 | 336,611 | \$0 | 0.0% |
| County Aid to Bridges | 304,862 | 332,019 | 338,713 | 336,611 | 336,611 | \$0 | 0.0% |
| Public Health | 522,143 | 522,013 | 522,024 | 216,912 | 323,258 | \$106,346 | 49.0% |
| Mental Health | 336,945 | 343,540 | 343,590 | 348,796 | 348,796 | \$0 | 0.0% |
| IMRF | 480,633 | 501,506 | 691,651 | 541,674 | 541,674 | \$0 | 0.0% |
| Social Security | 258,867 | 258,760 | 258,776 | 258,786 | 258,786 | \$0 | 0.0% |
| Ext. Education | 80,283 | 80,142 | 81,156 | 81,157 | 81,157 | \$0 | 0.0% |
| Insurance (PC & WC) | 402,479 | 402,379 | 252,409 | 402,452 | 402,452 | \$0 | 0.0% |
| County Totals | \$5,220,969 | \$5,416,932 | \$5,582,524 | \$5,721,169 | \$5,829,927 | \$108,758 | 1.9% |

The proposed 2015 property tax levy (payable 2016) of \$5,829,927 represents **31.8%** of the County's aggregate FY2016 all fund revenue estimate of \$18,359,577. The proposed General Corporate property tax levy of \$2,160,792 represents **28.9%** of the General Corporate Fund's FY2016 estimated revenue amount of \$7,474,498.

**Jo Daviess County
Proposed 2015 Property Tax Levy (Payable FY2016)
(Less Special Service Areas) - \$5,829,927**



The estimated property tax extension increase for Jo Daviess County for 2015 (payable 2016) is \$108,758. This is the second smallest increase since 2000. Please see table below.



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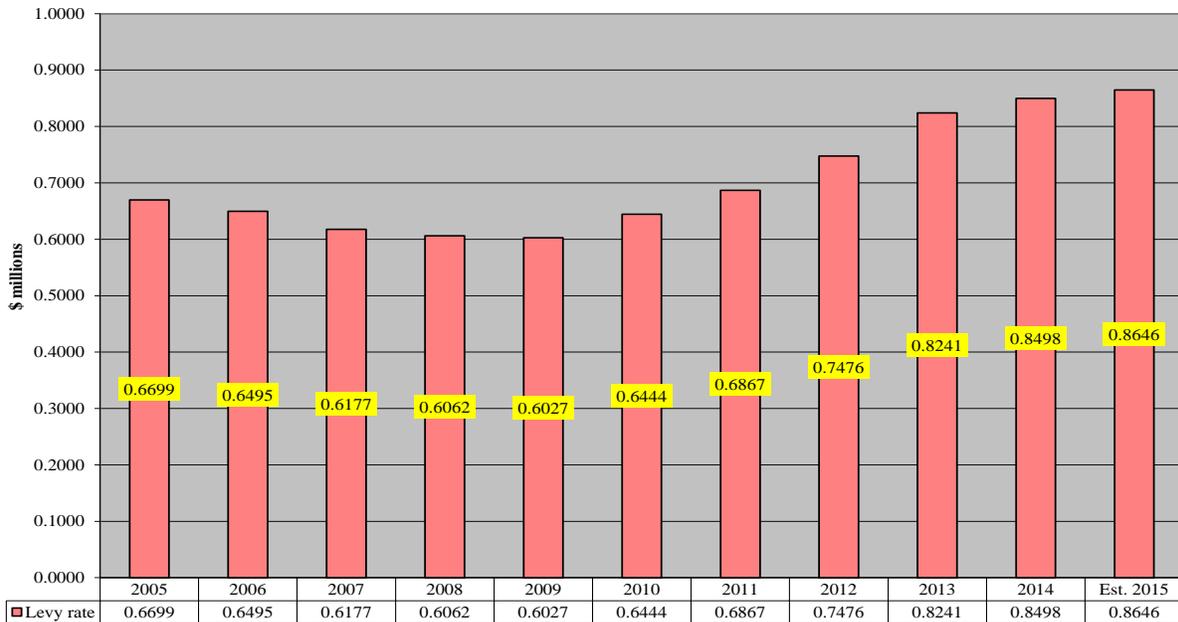
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| Levy Year | Inc. Prior Year | % Inc. | CPI | Levy Year | Inc. Prior Year | % Inc. | CPI |
|------------------|-----------------|--------|------|-----------|-----------------|--------|------|
| Est. 2015 | \$108,758 | 1.9% | 0.8% | 2006 | \$273,141 | 7.0% | 3.4% |
| 2014 | \$138,645 | 2.5% | 1.5% | 2005 | \$238,036 | 6.5% | 3.3% |
| 2013 | \$165,593 | 3.1% | 1.7% | 2004 | \$169,883 | 4.8% | 1.9% |
| 2012 | \$195,963 | 3.8% | 3.0% | 2003 | \$162,794 | 4.9% | 2.4% |
| 2011 | \$120,852 | 2.4% | 1.5% | 2002 | \$136,269 | 4.2% | 1.6% |
| 2010 | \$176,584 | 3.6% | 2.7% | 2001 | \$177,179 | 5.8% | 3.4% |
| 2009 | \$71,211 | 1.5% | 0.1% | 2000 | \$77,243 | 2.6% | 2.7% |
| 2008 | \$416,770 | 9.4% | 4.1% | 1999 | \$76,155 | 2.6% | 1.6% |
| 2007 | \$236,868 | 5.6% | 2.5% | 1998 | \$120,239 | 4.3% | 1.7% |

Proposed 2015 Property Tax Extension Rate

The proposed 2015 JDC property tax rate is 0.8646/hundred dollars of assessed value. This is an increase of 0.0148 or 1.74% more than the 2014 rate of 0.8498. 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 has decreased over the last six (6) year period.

**Jo Daviess County Levy Rates
2005-2015**



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



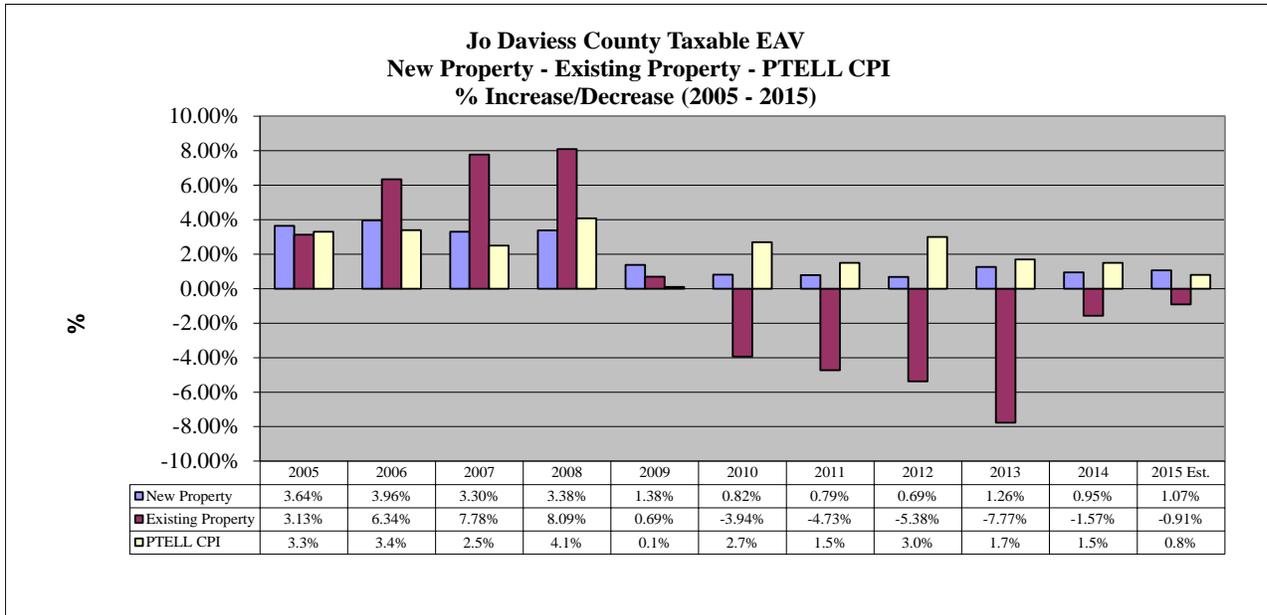
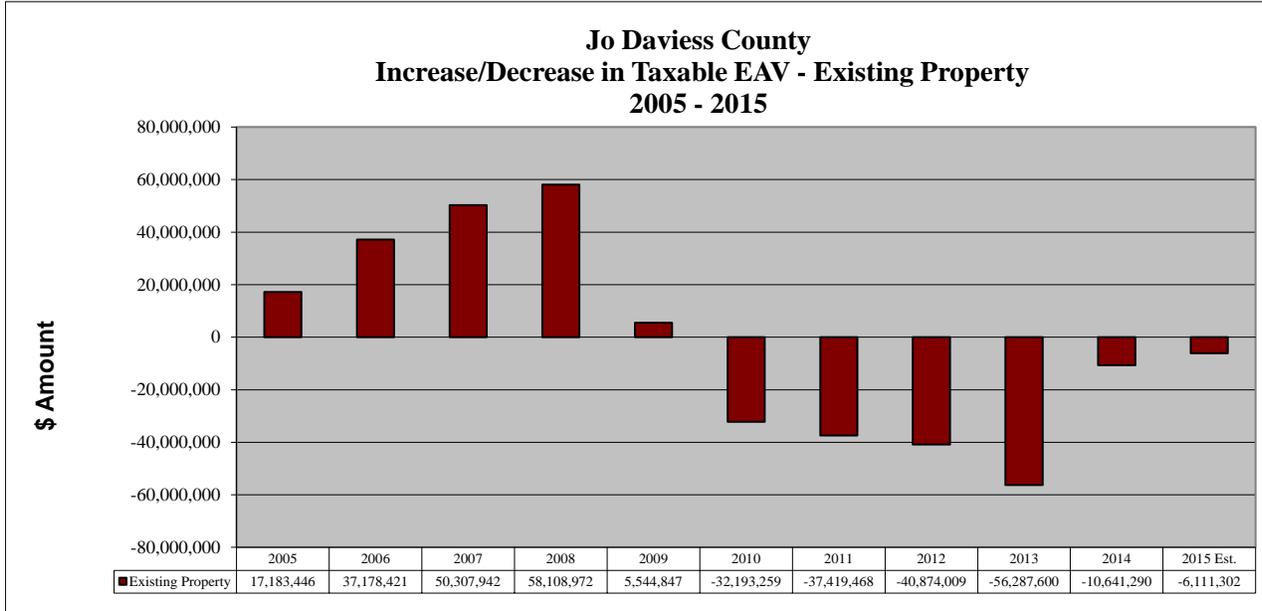
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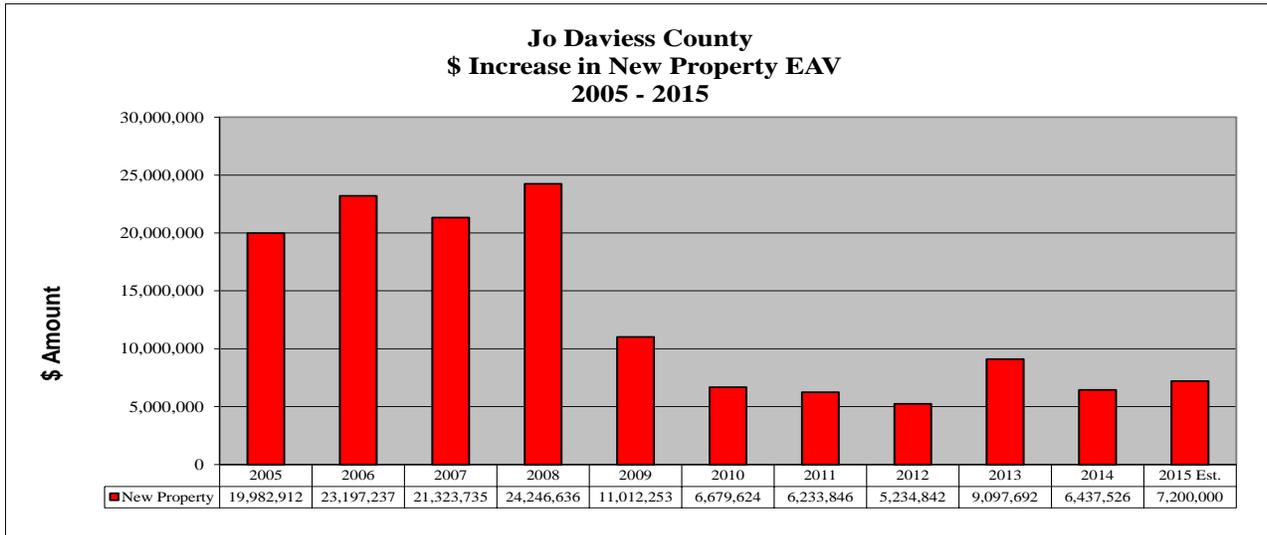
rate of inflation (CPI) which in turn limited (lowered) property tax extension levy rates. During the six year period 2004 to 2009 taxable EAV of existing property increased 27.1% while PTELL CPI increased 15.3%. During the six year period 2010 to 2015 taxable EAV of existing property decreased 24.3% while PTELL CPI increased 10.4%. See charts below.





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Proposed 2015 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 the new SSA #6 Galena Ambulance \$0.035/hundred dollars of assessed value.

The proposed 2015 total property tax levy (payable 2016) for the three established SSA is \$160,808. This represents an increase of \$3,462 or 2.2% over the actual 2014 combined SSA certified property tax levy amount of \$157,345. SSA #1 has a proposed levy of \$73,000, which is the same amount as their 2014 levy request of \$73,000 and \$1,815 more than their 2014 actual levy amount of \$71,185; SSA #2 & #4 has a proposed levy request of \$58,000 which is \$1,000 less than their 2014 levy request of \$59,000 and \$154 or 0.3% less than their 2014 actual levy amount of \$58,154; and SSA #5 has a proposed levy of \$29,808 which is the same amount as their 2014 levy request and \$1,802 or 6.4% more than their 2014 actual levy amount of \$28,006. The proposed initial 2015 property tax levy (payable for 2016) for the new SSA #6 is \$131,500. When we include the property tax levy for the new SSA #6 the combined 2015 total property tax levy (payable 2016) for all four SSA is \$292,308. This represents an increase of \$134,963 or 85.8% over the combined 2014 SSA certified property tax levy amount of \$157,345.

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.



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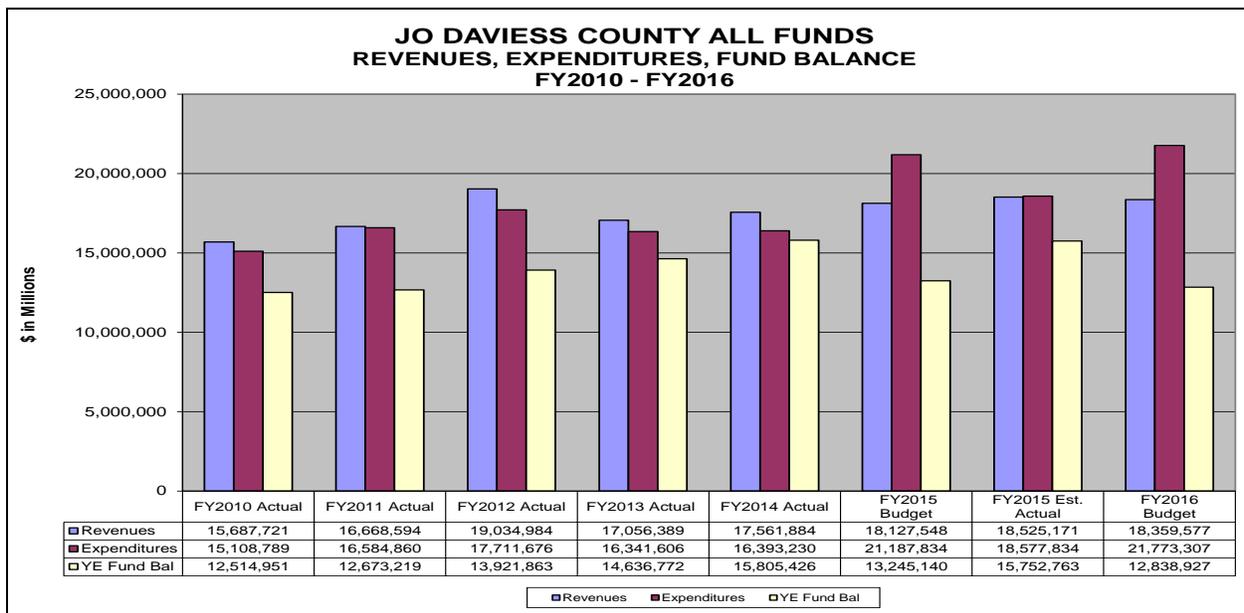
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The Jo Daviess County 2014 levy (payable 2015) for the corporate, special purpose, and special service area property taxes extended or abated were \$5,908,134 (\$5,721,169 County levy, \$157,345 SSA combined levy, \$29,620 abated). The proposed corporate, special purpose and special service area property taxes extended or abated for 2015 (payable 2016) are \$6,151,659 (\$5,829,927 County levy (no new E-zone EAV added in 2015), \$292,308 SSA combined levy, \$29,424 previously abated). This represents an increase of \$243,525 or 4.12% over the previous year. Because the proposed 2015 Jo Daviess County aggregate property tax levy extension is estimated to be 104.12% greater than the aggregate taxes extended in 2014, 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 2015 Jo Daviess County property tax levy.

SUMMARY OF FY2016 ALL FUNDS (GENERAL FUND AND SPECIAL FUND)

Revenue - FY2016 All Funds revenue is projected to be \$18,359,577; this is an **increase of \$232,029 or 1.3%** more than the FY2015 budget amount of \$18,127,548. A majority of this change can be contributed to three (3) funds which are projecting a revenue increase of \$100,000 or more: Highway Capital Investment Fund (\$551,500), Public Health Fund (\$225,705), and County Aid to Bridges Fund (\$120,300). These increases are partially offset by two (2) funds which are projecting a revenue decrease of \$100,000 or more: Jo Daviess County Transit Fund (\$710,727) and Contingency Fund (\$123,545).

Expenditures - FY2016 All Funds expenditures are projected to be \$21,773,307; this is an **increase of \$585,473 or 2.8%** more than the FY2015 budget amount of \$21,187,834. A majority of this increase can be contributed to eight (8) funds which are projecting an expenditure increase of \$100,000 or more; Highway Capital Investment Fund (\$410,000), Federal Aid Matching Fund (\$300,000), Tourism Promotion Fund (\$266,759), General Capital Investment Fund (\$154,450), County Highway Fund (\$139,996), Public Health Fund (\$126,235), General Capital Equipment Replacement Fund (\$112,717) and the GIS Capital Equipment & Investment Fund (\$103,000). These increases are partially offset by four (4) funds which are projecting an expenditures decrease of \$100,000 or more: Jo Daviess County Transit Fund (\$718,663), Tourism Capital Development Fund (\$180,000), County Aid to Bridges (\$145,000), and the Emergency Services Communication Fund (\$117,200).





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| All County Funds | FY2014 Budget | FY2015 Budget | FY2016 Budget | \$ Change 15-16 | % Change 15-16 |
|------------------|---------------|---------------|---------------|-----------------|----------------|
| Revenues | \$17,911,905 | \$18,127,548 | \$18,359,577 | \$232,029 | 1.3% |
| Expenditures | \$20,326,201 | \$21,187,834 | \$21,773,307 | \$585,473 | 2.8% |

The difference between estimated all fund revenue of \$18,359,577 and projected all fund expenditures of \$21,773,307 is a deficit of \$3,413,730. For the purpose of balancing several FY2016 Special Fund budgets and the General Corporate Fund budget available fund balance was scheduled for appropriation. A majority of the funds which have scheduled the appropriation of available fund balance are funds related to capital improvements and public works. The property tax levy for the Public Health Fund was increased for FY2016 but not to the FY2014 amount which again created a deficit for this fund; in some cases the deficit is the result of carry over capital projects which were planned but not completed during the fiscal year including road and bridge projects, improvements to Highway facilities in Hanover and Galena, and a large one time transfer from the Highway Fund to the Highway Capital Investment Fund. In addition, the appropriation of fund balance is historically scheduled to balance budgets on an as needed basis for purposes such as economic development loans and unforeseen emergencies (contingency). A majority of the overall projected FY2016 deficit (expenditures in excess of revenue) is anticipated to occur within twelve (12) funds. See table below.

| Fund | Estimated Deficit |
|--|--------------------|
| Economic Dev. Investment Fund | \$570,649 |
| Federal Aid Matching Fund | \$449,500 |
| Highway Fund | \$364,206 |
| General Corporate Fund | \$336,239 |
| Contingency Fund | \$270,456 |
| General Capital Equipment Replacement Fund | \$258,093 |
| Public Health Fund | \$205,685 |
| Tourism Promotion | \$204,999 |
| Public Health Catastrophic Emergency Fund | \$199,250 |
| General Capital Investment Fund | \$180,913 |
| Tourism Capital Development Fund | \$99,750 |
| GIS Capital Equipment & Investment Fund | \$70,092 |
| Total | \$3,209,832 |

SUMMARY OF SPECIAL FUNDS

Revenue - Estimated FY2016 Special Funds revenue is projected to be \$10,885,079; this is an increase of \$154,343 or 1.4% more than the FY2015 budget amount of \$10,730,736.

Special Funds projecting a revenue *increase* in FY2016 of \$25,000 or more include:

- \$551,500 Highway Capital Investment Fund
- \$225,705 Public Health Fund
- \$120,300 County Aid to Bridges
- \$80,578 General Capital Equipment Replacement Fund
- \$62,113 Tourism Promotion Fund
- \$34,750 GIS Capital Equipment & Investment Fund
- \$25,618 ETSB/9-1-1 Fund



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Special Funds projecting a revenue *decrease* in FY2016 of \$25,000 or more include:

- \$710,727 Jo Daviess County Transit Fund
- \$123,545 Contingency Fund
- \$76,200 Home Health Care Fund
- \$74,274 County Highway Fund
- \$59,200 County Motor Fuel Tax Fund
- \$30,009 State LTCB Matching Grant Fund
- \$25,025 Public Health Catastrophic Emergency Fund

Expenditures – Estimated FY2016 Special Funds expenditures are projected to be \$13,962,570; this is an increase of \$556,456 or 4.2% more than the FY2015 budget amount of \$13,406,114.

Special Funds projecting an expenditure *increase* in FY2016 of \$25,000 or more include:

- \$410,000 Highway Capital Investment Fund
- \$300,000 Federal Aid Matching Fund
- \$266,759 Tourism Promotion Fund
- \$154,450 General Capital Investment Fund
- \$139,996 County Highway Fund
- \$126,235 Public Health Fund
- \$112,717 General Capital Equipment Replacement Fund
- \$103,000 GIS Capital Equipment & Investment Fund
- \$71,235 Public Health Fund
- \$41,527 ETSB/9-1-1 Fund
- \$41,048 GIS Automation Fund
- \$25,600 ETSB Capital Equipment & Investment Fund

Special Funds projecting an expenditure *decrease* in FY2016 of \$25,000 or more included:

- \$718,663 Jo Daviess County Transit Fund
- \$180,000 Tourism Capital Development Fund
- \$145,000 County Aid to Bridges Fund
- \$117,200 Emergency Services Communications Fund
- \$52,539 Contingency Fund
- \$49,704 Home Health Care Fund
- \$30,009 State LTCB Matching Grant Fund



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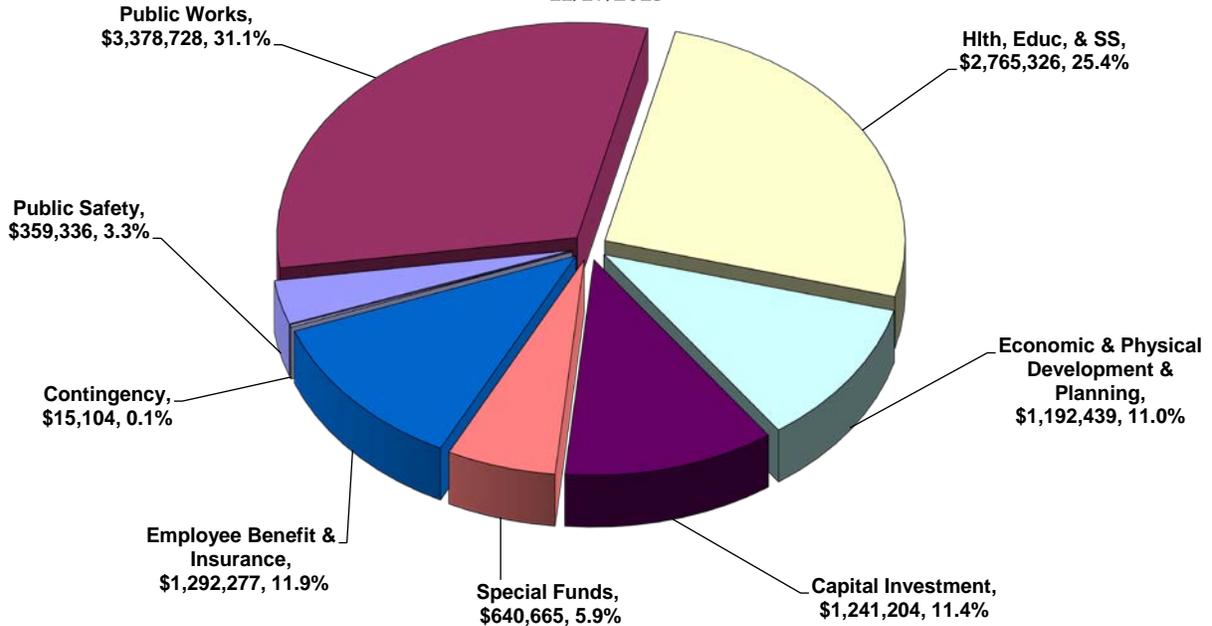
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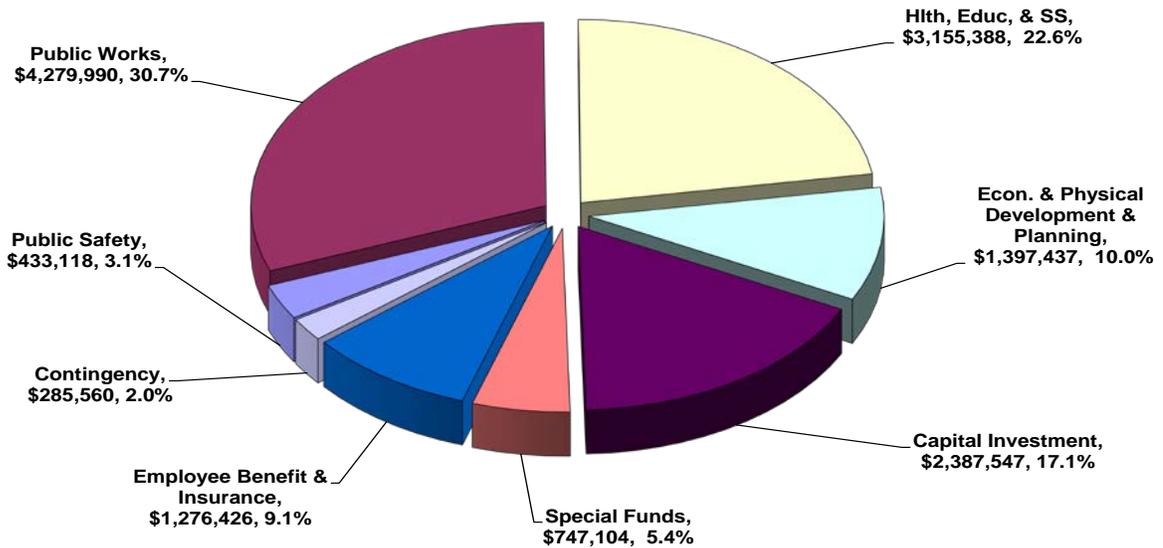
**Jo Daviess County
Special Fund Revenues as projected
FY2016 - \$10,885,079**

11/17/2015



**Jo Daviess County
Special Fund Expenditures as projected
FY2016 - \$13,962,570**

11/17/2015

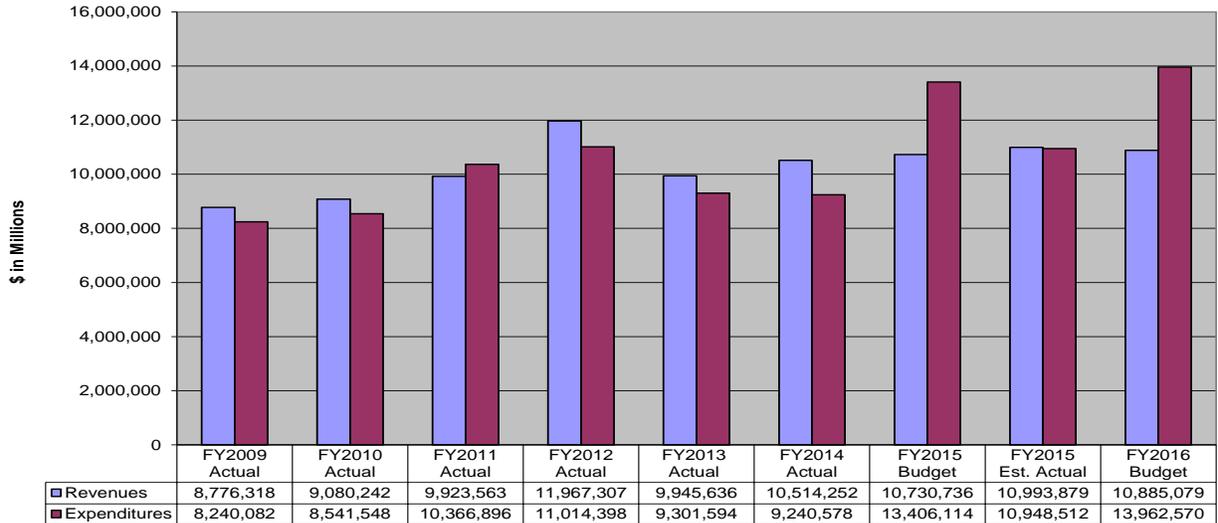




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SPECIAL FUNDS
Revenues and Expenditures
FY2009 - FY2016



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. Due to the transfer of Animal Control from the Highway Department to the Public Health Department, effective December 1, 2015, the Animal Control Fund was added to the 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, beginning in FY2016 operational expenses will be paid from a special fund.

OPERATIONAL FUND REVENUE

FY2016 revenue for the **eight (8)** Jo Daviess County operational funds is projected to be \$12,184,140; this is an overall increase of **\$276,347 or 2.3%** over the FY2015 budget amount of \$11,907,793.

| OPERATIONAL FUNDS - REVENUE | | | | |
|-----------------------------|-------------------|-------------------|----------------|-------------|
| Fund | FY15 Budget | FY16 Budget | \$ Change | % Change |
| General Fund | 7,396,812 | 7,474,498 | 77,686 | 1.1% |
| Highway | 1,583,852 | 1,509,578 | (74,274) | -4.7% |
| Motor Fuel Tax | 609,000 | 549,800 | (59,200) | -9.7% |
| Public Health | 470,660 | 696,365 | 225,705 | 48.0% |
| Home Health | 651,050 | 574,850 | (76,200) | -11.7% |
| Tourism Promotion | 1,023,929 | 1,086,042 | 62,113 | 6.1% |
| GIS Automation | 172,490 | 175,235 | 2,745 | 1.6% |
| Animal Control | 0 | 117,772 | 117,772 | 100% |
| Total | 11,907,793 | 12,184,140 | 276,347 | 2.3% |



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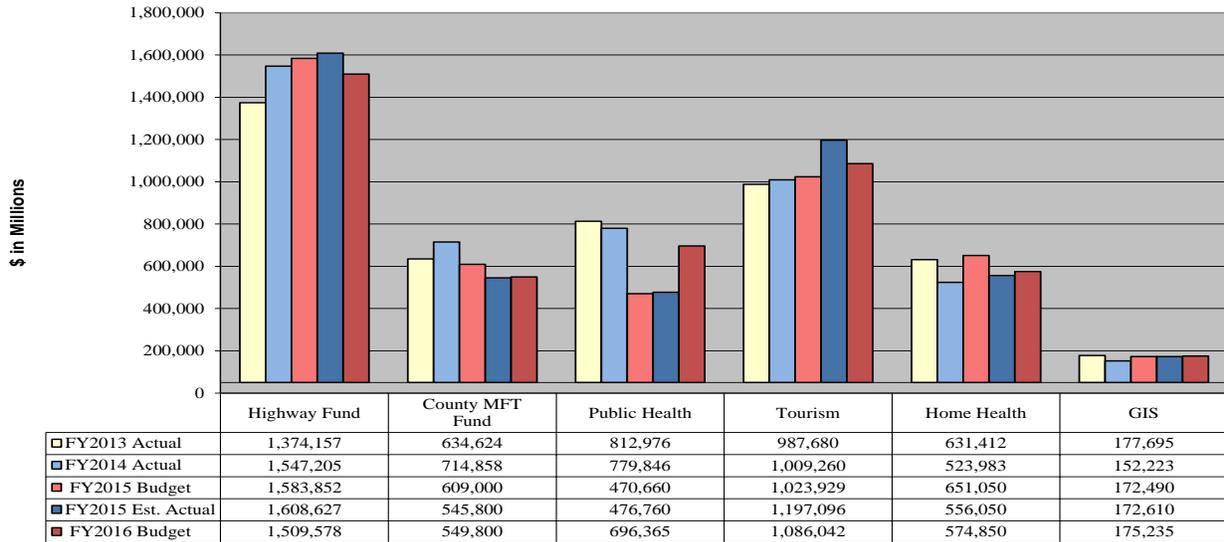
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Five of eight operational funds are projecting revenue increases in FY2016: Public Health \$225,705 or 48.0%, Animal Control \$117,772, General Corporate Fund \$77,686 or 1.1%, Tourism Promotion \$62,113 or 6.1% and GIS Automation \$2,745 or 1.6%.

Three of eight operational funds are projecting revenue decreases in FY2016: County Motor Fuel Tax \$59,200 or 9.7%, County Highway \$74,274 or 4.7% and Home Health Care \$76,200 or 11.7%.

**SPECIAL FUND OPERATING BUDGETS
 REVENUE (FY2013-FY2016)**

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



OPERATIONAL FUNDS EXPENDITURES

FY2016 expense estimates for the **eight (8)** Jo Daviess County operational funds are projected to be \$13,388,670; this is an overall increase of **\$660,909 or 5.2%** over the FY2015 budget amount of \$12,727,761 (see table below).

| OPERATIONAL FUNDS - EXPENDITURES | | | | |
|----------------------------------|-------------------|-------------------|----------------|-------------|
| Fund | FY15 Budget | FY16 Budget | \$ Change | % Change |
| General Fund | 7,781,720 | 7,810,737 | 29,017 | 0.4% |
| Highway | 1,733,788 | 1,873,784 | 139,996 | 8.1% |
| Motor Fuel Tax | 612,491 | 616,206 | 3,715 | 0.6% |
| Public Health | 775,815 | 902,050 | 126,235 | 16.3% |
| Home Health | 651,042 | 601,338 | (49,704) | -7.6% |
| Tourism Promotion | 1,024,282 | 1,291,041 | 266,759 | 26.0% |
| GIS Automation | 148,623 | 189,671 | 41,048 | 27.6% |
| Animal Control | 0 | 103,843 | 103,843 | 100% |
| Total | 12,727,761 | 13,388,670 | 660,909 | 5.2% |

Seven of eight operational fund budgets are projecting an expenditure increase for FY2016: Tourism Promotion \$266,759 or 26.0%, Highway Fund \$139,996 or 8.1%, Public Health \$126,235 or 16.3%, Animal Control \$103,843, GIS Automation \$41,048 or 27.6%, General Corporate Fund \$29,017 or 0.4%,



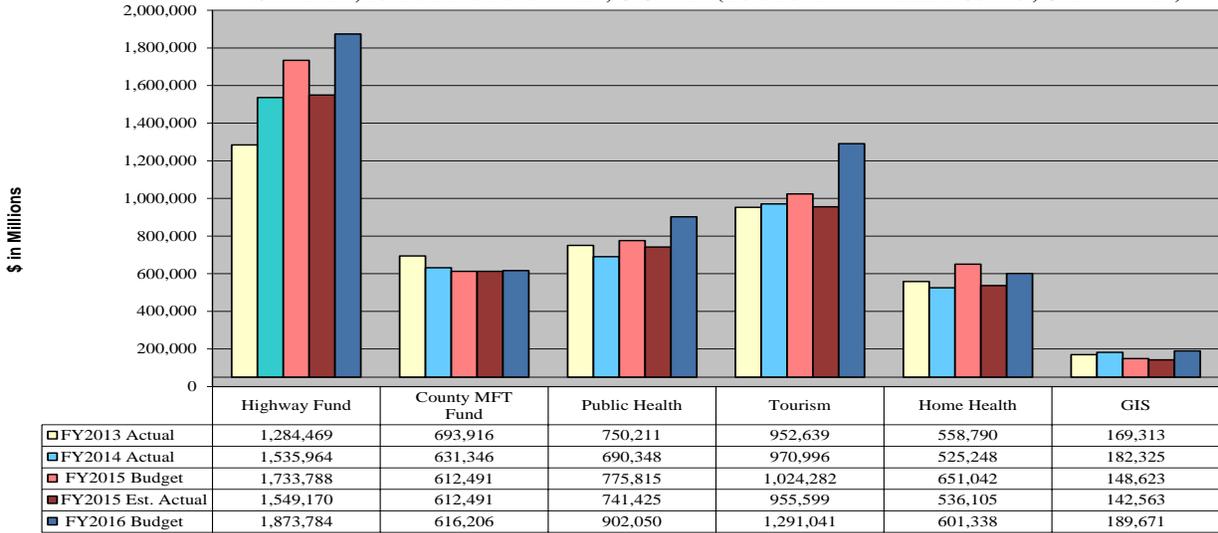
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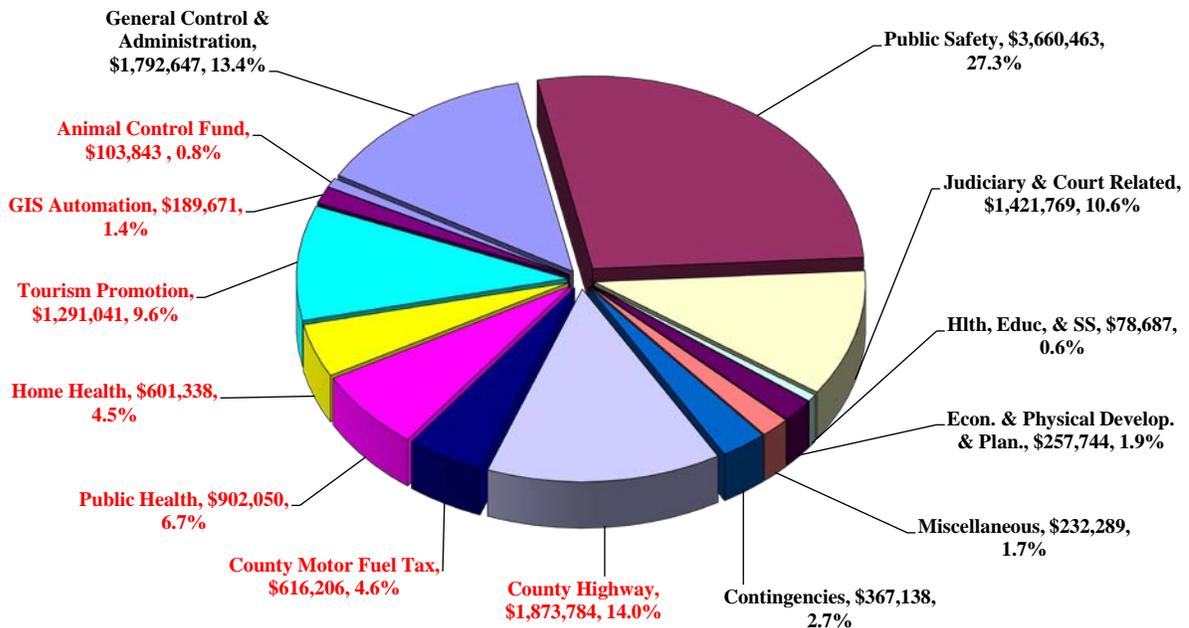
and the County Motor Fuel Tax Fund \$3,715 or 0.6%. One operational fund is projecting an expenditure decrease in FY2016: the Home Health Care Fund \$49,704 or 7.6%.

**SPECIAL FUND OPERATING BUDGETS
 EXPENDITURES (FY2013-FY2016)**

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



**Jo Daviess County
 FY2016 BUDGET - All Operating Fund Expenditures - \$13,388,670**
 (Includes GF and operational special funds including Animal Control fund)





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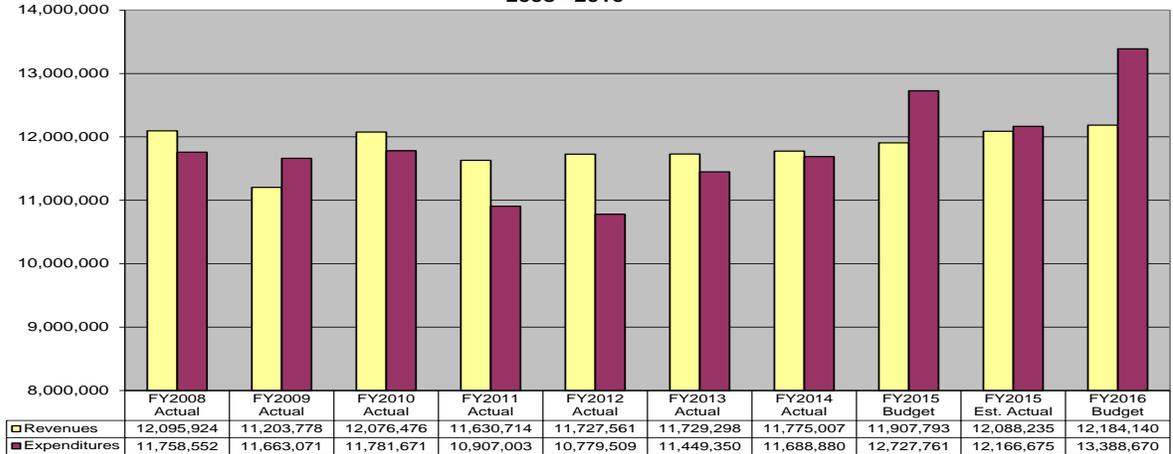
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**ALL OPERATING FUNDS
REVENUES and EXPENDITURES**

Includes General Fund, Highway Fund, Public Health Fund, County MFT Fund, Home Health Care Fund, Tourism Promotion Fund, GIS Fund, Animal Control added FY2016
2008 - 2016

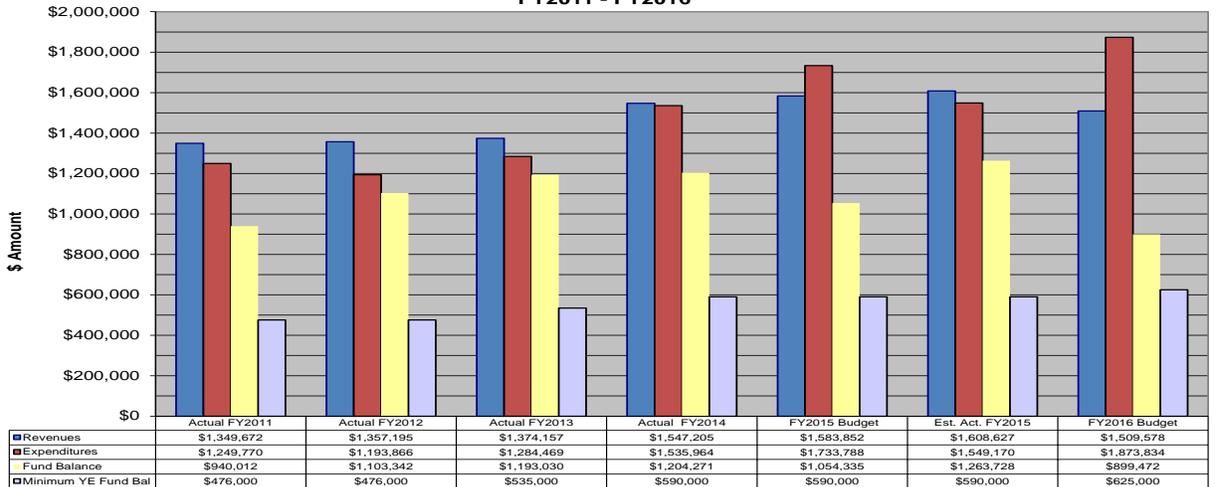


Consideration of Minimum Fiscal Year-end Fund Balance Policies. The General Corporate Fund and several Special Fund budgets are dependent on the property tax levy as a major source of revenue and each has an established minimum fiscal year-end fund balance policy. The purpose of the minimum fiscal year-end 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.

Highway Fund

The estimated 11/30/2016 fund balance for the Highway Fund is \$899,522 and exceeds by \$274,522 or 43.9% of the **minimum fiscal year-end fund balance policy requirement of \$625,000 or 4 months of operating expense.** Estimated FY2016 property tax revenue of \$1,039,790 represents 68.9% of total revenue for this fund.

**County Highway Fund
Revenues, Expenditures, Fund Balance,
Minimum Year End Fund Balance
FY2011 - FY2016**





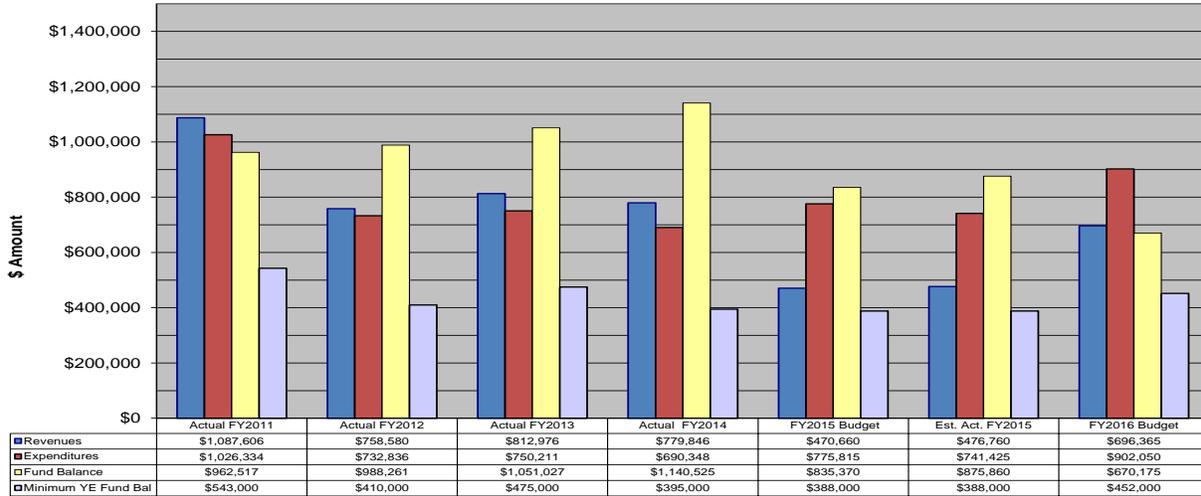
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Public Health Fund

The estimated 11/30/2016 fund balance for the Public Health Fund is \$670,175 and exceeds by \$218,175 or 48.3% **the minimum fiscal year-end fund balance policy requirement of \$452,000 or 6 months of operating expense.** Estimated FY2016 property tax revenue of \$323,258 represents 46.4% of total revenue for this fund.

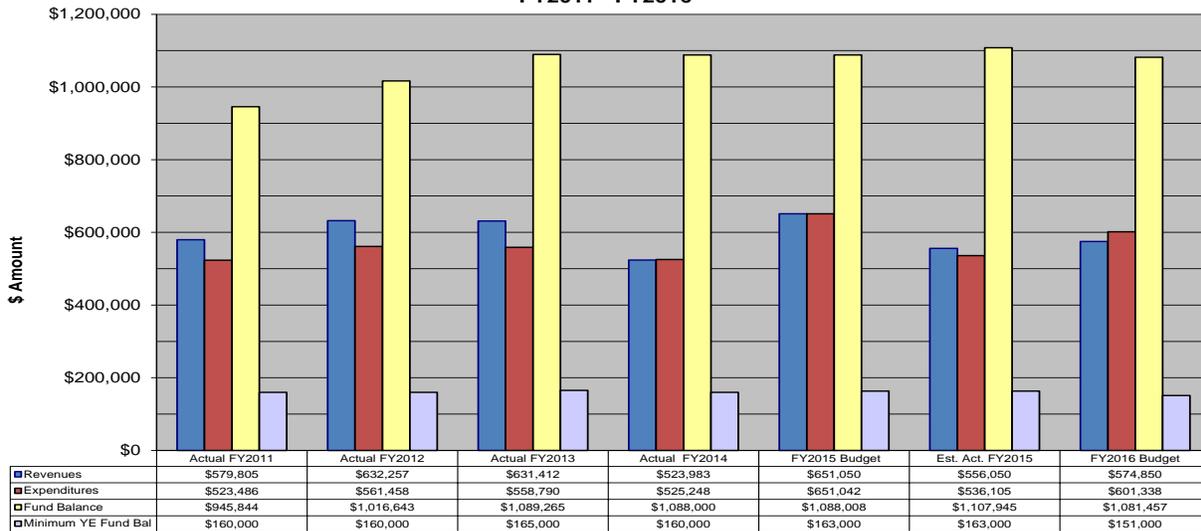
Public Health Fund
 Revenues, Expenditures, Fund Balance,
 Minimum Year End Fund Balance
 FY2011 - FY2016



Home Health Care Fund

The estimated 11/30/2016 fund balance for the Home Health Care Fund is \$1,081,456 and exceeds by \$930,456 or 616% **the minimum fiscal year-end fund balance policy requirement of \$151,000 or 6 months of operating expense.**

Home Health Care Fund
 Revenues, Expenditures, Fund Balance,
 Minimum Year End Fund Balance
 FY2011 - FY2016





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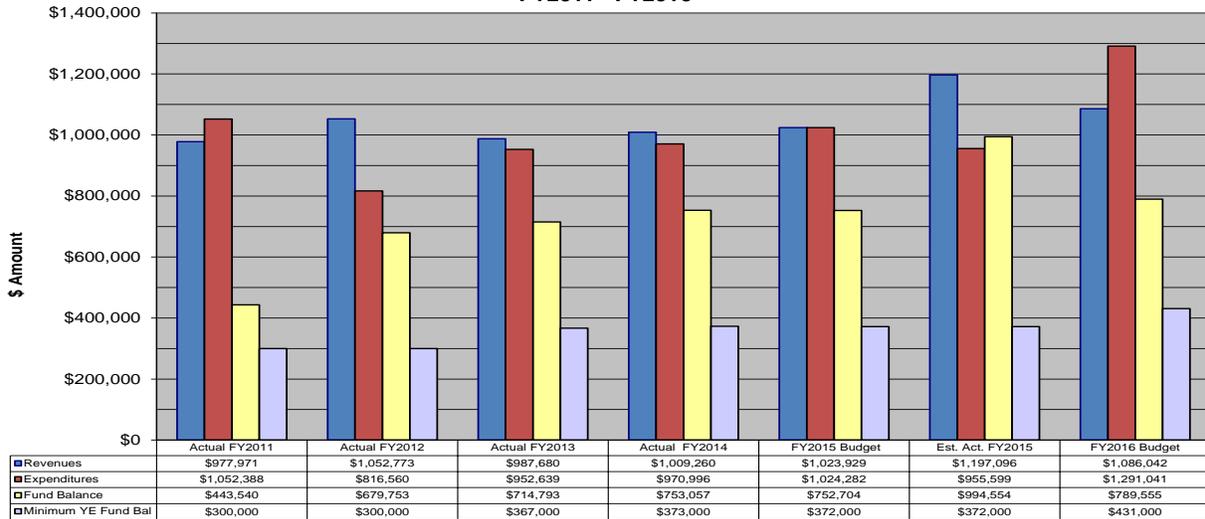
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Tourism Promotion Fund

The estimated 11/30/2016 fund balance for the Tourism Promotion Fund is \$789,555 and exceeds by \$358,555 or 83.2% the minimum fiscal year-end fund balance policy requirement of \$431,000 or 4 months of operating expense.

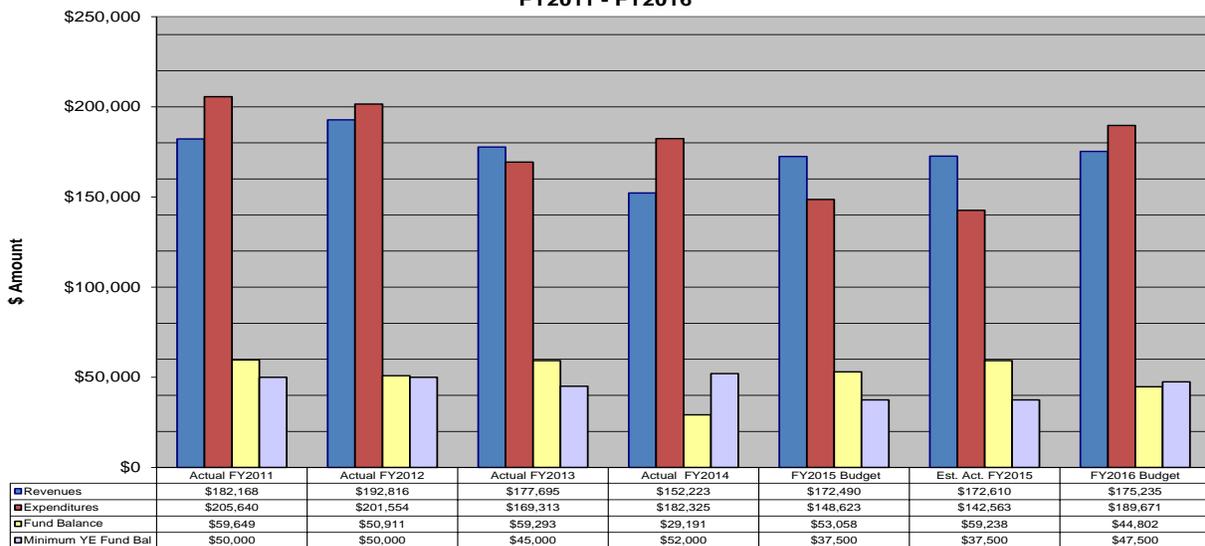
**Tourism Promotion Fund
Revenues, Expenditures, Fund Balance,
Minimum Year End Fund Balance
FY2011 - FY2016**



GIS Automation Fund

The estimated 11/30/2016 fund balance for the GIS Automation Fund is \$44,802 which is \$2,698 or 5.7% less than the minimum fiscal year-end fund balance policy requirement of \$47,500 or 3 months of operating expense.

**GIS Automation Fund
Revenues, Expenditures, Fund Balance,
Minimum Year End Fund Balance
FY2011 - FY2016**





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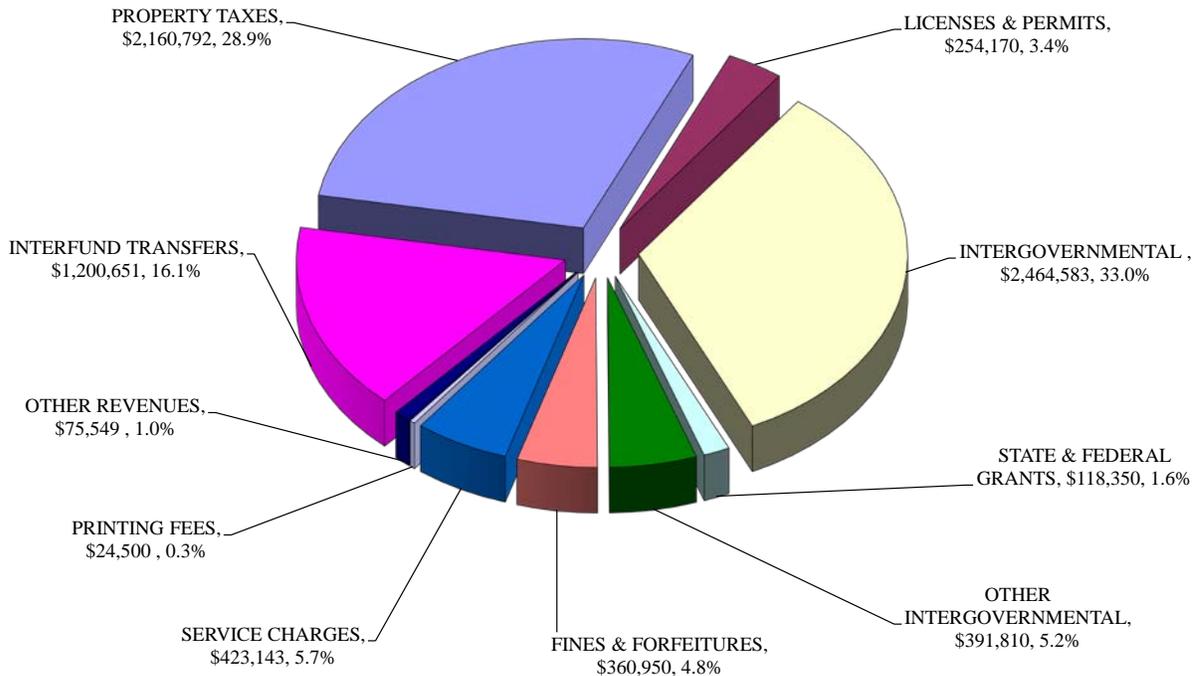
Summary of FY2016 General Corporate Fund Revenue Estimates

FY2016 General Fund (GF) revenue is projected to be \$7,474,498; this is an increase of \$77,686 or 1.1% more than the FY2015 revenue budget amount of \$7,396,812 and \$56,794 or 0.8% less than the FY2015 estimated actual amount of \$7,531,292. Total **available GF revenue** (total revenue less estimated federal/state grants and state revenue stamps) is estimated to increase \$67,286 or 0.9%. Total **core GF revenue** (total revenue less estimated federal/state grants, state revenue stamps and inter-fund transfers) is estimated to increase \$147,755 or 2.5%.

| GF Revenue | FY15 Budget | FY15 Est. Actual | FY16 Budget | Budget \$ Change | % Change |
|----------------------|-------------|------------------|-------------|------------------|----------|
| Total Revenue | \$7,396,812 | \$7,531,292 | \$7,474,498 | \$77,686 | 1.1% |
| Total Available Rev. | \$7,182,862 | \$7,316,326 | \$7,250,148 | \$67,286 | 0.9% |
| Total Core Revenue | \$5,901,742 | \$6,057,535 | \$6,049,497 | \$147,755 | 2.5% |

General Fund revenue consists of eleven (11) revenue categories and a total of one hundred three (103) individual revenue line items. Twenty-seven (27) revenue line items indicate an increase, twenty-six (26) indicate a decrease, and fifty-two (52) indicate no change from prior year budget estimates.

**Estimated FY2016
 General Fund Revenue
 \$7,474,498
 11/17/2015**





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The following chart compares FY2016 General Fund revenue budget estimates with FY2015 General Fund revenue budget estimates.

| GF Revenue by Category | FY2015 Budget | FY2016 Budget | \$ Change | % Change |
|-------------------------|--------------------|--------------------|-----------------|-------------|
| Property Taxes | 2,167,497 | 2,160,792 | (6,705) | -0.3% |
| Licenses & Permits | \$259,245 | 254,170 | (5,075) | -2.0% |
| Intergovernmental | 2,271,979 | 2,464,583 | 192,604 | 8.5% |
| State Grants | 0 | 0 | 0 | 0.0% |
| Federal Grants | 107,950 | 118,350 | 10,400 | 9.6% |
| Other Intergovernmental | 379,946 | 391,810 | 11,864 | 3.1% |
| Fines & Forfeitures | 400,800 | 360,950 | (39,850) | -9.9% |
| Service Charges | 435,193 | 423,143 | (12,050) | -2.8% |
| Printing Fees | 23,800 | 24,500 | 700 | 2.9% |
| Other Revenues | 69,282 | 75,549 | 6,267 | 9.0% |
| Inter-fund Transfers | 1,281,120 | 1,200,651 | (80,469) | -6.3% |
| TOTAL REVENUE | \$7,396,812 | \$7,474,498 | \$77,686 | 1.1% |

FY2016 Revenue Increases – FY2016 revenue increases are anticipated to occur (compared to FY2015 budget) in five categories: **Intergovernmental \$192,604**, Other Intergovernmental \$11,864, Federal Grants \$10,400, Other Revenues \$6,267, and Printing Fees \$700. Significant line item revenue *increases* (\$5,000 or more) are projected for:

- \$90,007 State Income Tax
- \$35,594 Local Use Tax
- \$26,582 County Supplemental Sales Tax (0.25%)
- \$22,556 County Sales Tax (1%)
- \$20,000 Penalties on Tax Collection
- \$17,865 Corporate Personal Property Replacement Tax
- \$15,400 Holiday Patrol Grant
- \$14,641 Economic Dev. & Investment Fund Interfund Transfer (this is a new IFT)
- \$13,257 Election Reimbursement
- \$11,271 Social Security Interfund Transfer
- \$7,500 Housing of Prisoners
- \$5,000 Criminal Fines

FY2016 Revenue Decreases – FY2016 revenue decreases are anticipated to occur (compared to FY2015 budget) in five categories: Inter-Fund Transfers \$80,469, Fines & Forfeitures (\$39,850), Service Charges (\$12,050), Property Taxes (\$6,705), and Licenses & Permits (\$5,075). Significant line item revenue *decreases* (\$5,000 or more) are projected for:

- \$100,000 Transfer in from Rabies Fund - (this interfund transfer was eliminated with the transfer of Animal Control from the Highway Department to the Health Department).
- \$65,000 Court Costs, Fines & Fees
- \$12,000 Sheriff Fees
- \$6,705 Property Taxes
- \$7,600 ITTF Grant – UCP
- \$5,750 USDOJ Bulletproof Vest Partner Grant

No Change - The category of State Grants indicates no change and remains at zero. State Transit grants were moved to a Special Fund in FY2011.



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FY2015 Estimated Actual Revenue and Expenditures

Round 3 FY2015 estimated actual revenue is projected to be \$7,531,292; this amount **represents an increase of \$134,480 or 1.8% more** than the budget amount of \$7,396,812.

Revenue categories anticipated to exceed budget in FY2015 include:

- \$169,157 Intergovernmental
- \$38,721 Licenses & Permits
- \$5,327 Other Revenues
- \$5,180 Other Intergovernmental
- \$2,844 Printing Fees
- \$1,016 Federal Grants

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

- \$90,007 State Income Tax
- \$43,946 Building Permits
- \$35,594 Local Use Tax
- \$26,582 County Supplemental Sales Tax (0.25%)
- \$20,000 Penalties on Tax Collection
- \$17,865 CPPRT
- \$7,500 Housing of Prisoners
- \$7,059 Election Reimbursement
- \$6,793 Transfer in from Transit Fund (PCOM)
- \$5,000 Criminal Fines

Revenue shortfalls are expected to occur in the following categories:

- \$44,100 Fines & Forfeitures
- \$22,329 Interfund Transfers
- \$9,116 Property Tax

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

- \$70,000 Court Costs, Fines & Fees
- \$12,299 Transfer in IMRF
- \$12,000 Sheriff's Fees
- \$9,116 Property Tax
- \$6,095 Transfer in Social Security
- \$5,000 Transfer in Rabies Fund

FY2016 GENERAL FUND CORE REVENUE

Core Revenue is total revenue less state & federal grants, state revenue stamps and inter-fund transfers. Core revenue provides a majority of the revenue needed to maintain levels of service currently offered by General Fund departments. In previous years there has been concern over the lack of growth in General Fund revenue especially from core revenue sources. After peaking in FY2008 at \$5,120,349, core revenue decreased in FY2009 and FY2010. In FY2012 and FY2013 core revenue was more than anticipated \$5,601,729 and \$5,698,695 respectively; most of this increase can be contributed to the State catching up with state income tax payments and salary reimbursements, and two large one time building permit fees.

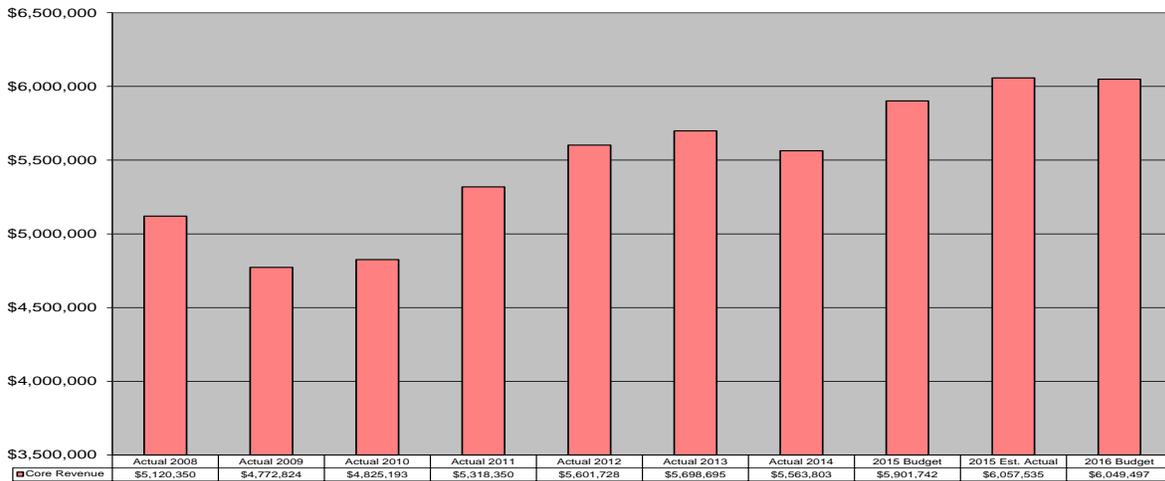


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Round 3 General Fund core revenue for FY2016 is estimated to be \$6,049,497; this amount is \$147,755 or 2.5% more than the FY2015 budget amount of \$5,901,742. This increase is primarily due to an increase in intergovernmental revenue of \$192,604. Most of this revenue is state shared revenue which includes income tax, sales tax, local use tax and corporate personal property tax. All other core revenue sources are projected to **decrease** a combined \$47,260. This underscores the importance of state shared revenue to local governments. The State budget crisis has led to delayed payments from the State and created cash flow issues for local governments.

**General Fund Core Revenue
 FY2008 to FY2016**

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



The chart below compares FY2008 actual revenue; FY2015 estimated actual revenue and FY2016 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 FY2015 | Projected Revenue FY2016 | \$ Change FY2008 to FY2016 | % Change |
|-------------------------------|-----------------------|-----------------------------|--------------------------|----------------------------|--------------|
| Property Taxes | 1,449,875 | 2,158,381 | 2,160,792 | 710,917 | 49.0% |
| Licenses & Permits | 186,938 | 297,966 | 254,170 | 67,232 | 36.0% |
| Intergovernmental | 2,151,013 | 2,441,136 | 2,464,583 | 313,570 | 14.6% |
| State Grants | 280,091 | 0 | 0 | (280,091) | -100% |
| Federal Grants | 340,386 | 108,966 | 118,350 | (222,036) | -5.2% |
| Other Intergovernmental | 300,560 | 385,126 | 391,810 | 91,250 | 30.4% |
| Fines & Forfeitures | 466,839 | 356,700 | 360,950 | (105,889) | -22.7% |
| Service Charges | 422,081 | 422,973 | 423,143 | 1,062 | 0.3% |
| Printing Fees | 28,246 | 26,644 | 24,500 | (3,746) | -13.3% |
| Other Revenues | 114,798 | 74,609 | 75,549 | (39,249) | -34.2% |
| Interfund Transfers | 995,373 | 1,258,791 | 1,200,651 | 205,278 | 20.6% |
| TOTAL GF REVENUE | \$6,736,199 | \$7,531,292 | \$7,474,498 | \$738,299 | 11.0% |
| TOTAL CORE REVENUE | \$5,120,349 | \$6,057,535 | \$6,049,497 | \$929,148 | 18.1% |



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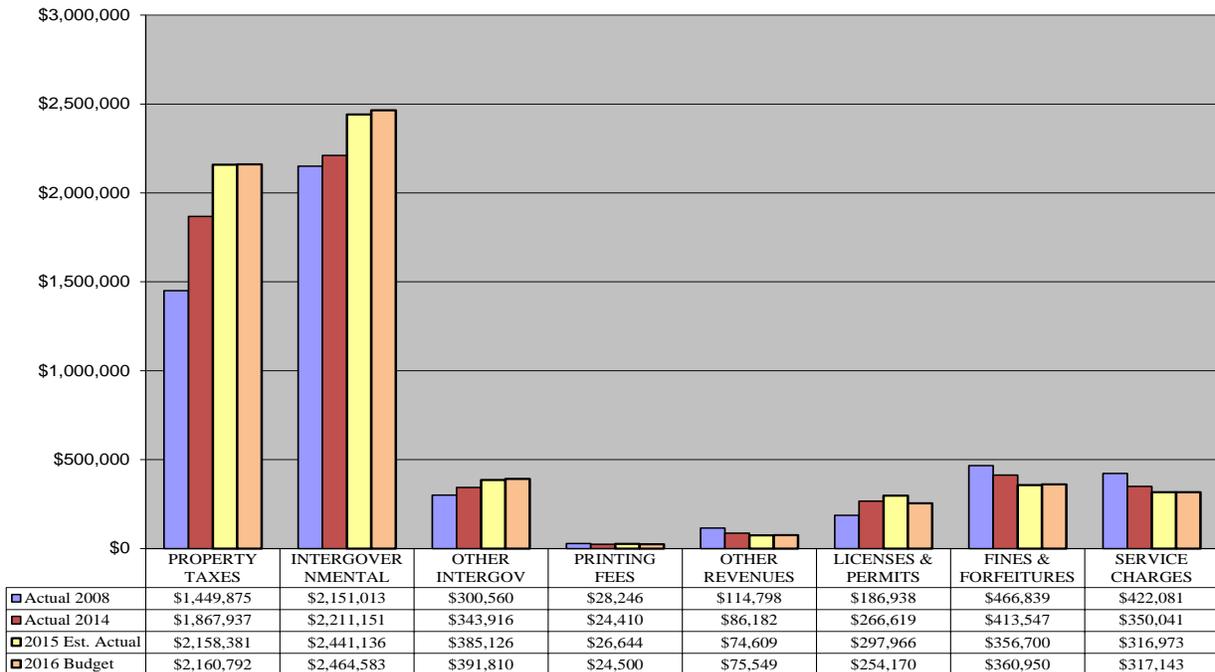
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Since FY2008 core revenue has increased \$929,148 or 18.1% from \$5,120,349 in FY2008 to an estimated \$6,049,497 in FY2016. The table below compares top core revenue line item increases and decreases between actual FY2008 revenue and FY2016 estimated revenue.

| GENERAL FUND CORE REVENUE | | | | | | | |
|--|--------------------|--------------------|--------------------|------------------------------|------------------|------------------|------------------|
| ACTUAL FY2008 Revenue COMPARED FY2016 Revenue Estimate | | | | | | | |
| Increase of \$10,000 or more | | | | Decrease of \$10,000 or more | | | |
| Line Item | FY2008 | Budget FY2016 | Increase | Line Item | FY2008 | Budget FY2016 | Decrease |
| Property Tax | \$1,449,875 | \$2,160,792 | \$710,917 | Court Costs/Fines/Fees | \$348,467 | \$230,000 | (\$118,467) |
| State Income Tax | \$1,018,490 | \$1,210,401 | \$191,911 | County Rev. Stamps | \$106,988 | \$53,000 | (\$53,988) |
| Salary Reimbursements | \$236,278 | \$348,967 | \$112,689 | Interest – CD/Savings | \$55,579 | \$15,000 | (\$40,579) |
| Guest Acc. Fees | \$66,555 | \$158,000 | \$91,445 | Corporate P. Prop. Tax | \$194,387 | \$166,987 | (\$27,400) |
| Local Use Tax | \$158,728 | \$244,755 | \$86,027 | Building Permits | \$72,893 | \$45,000 | (\$27,893) |
| Sales Tax CST (0.25%) | \$589,103 | \$638,197 | \$49,094 | Criminal Fines | \$58,238 | \$35,000 | (\$23,238) |
| Penalties Tax Collection | \$52,285 | \$90,000 | \$37,715 | Housing of Prisoners | \$25,771 | \$15,000 | (\$10,771) |
| Sales Tax County (1%) | \$185,591 | \$204,243 | \$18,652 | Court Security Fees | \$35,717 | \$25,000 | (\$10,717) |
| Total | \$3,756,905 | \$5,055,355 | \$1,298,450 | Total | \$898,040 | \$584,987 | \$313,053 |

**General Fund Core Revenue Comparison
FY2008 compared to FY2014-FY2016**

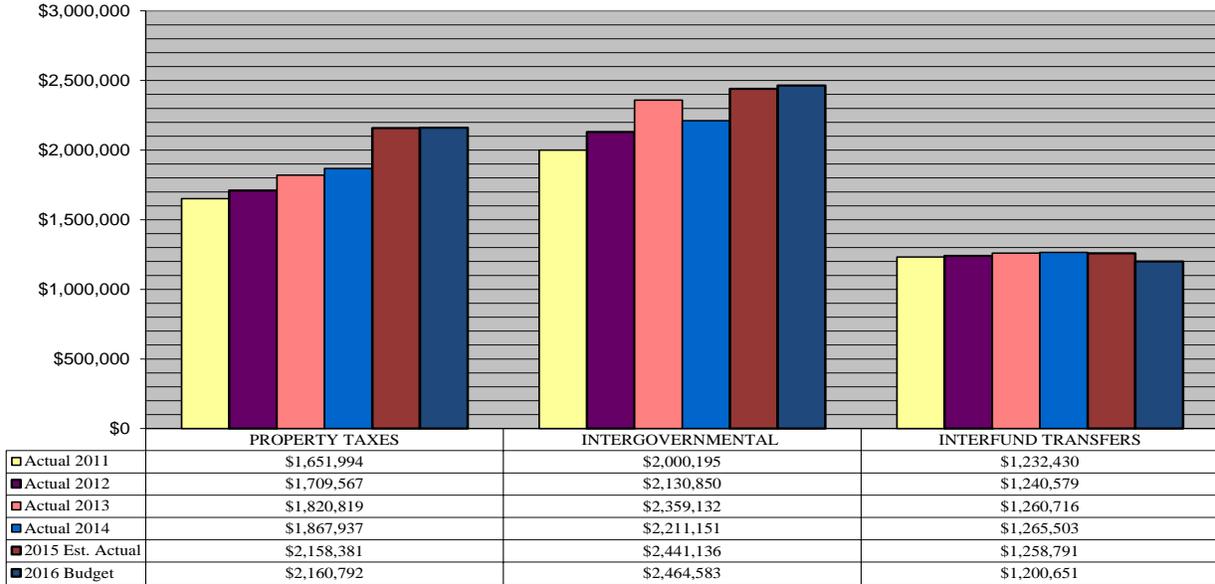
Core Revenue is total revenue less state & federal grants, interfund transfers, and state rev. stamps.



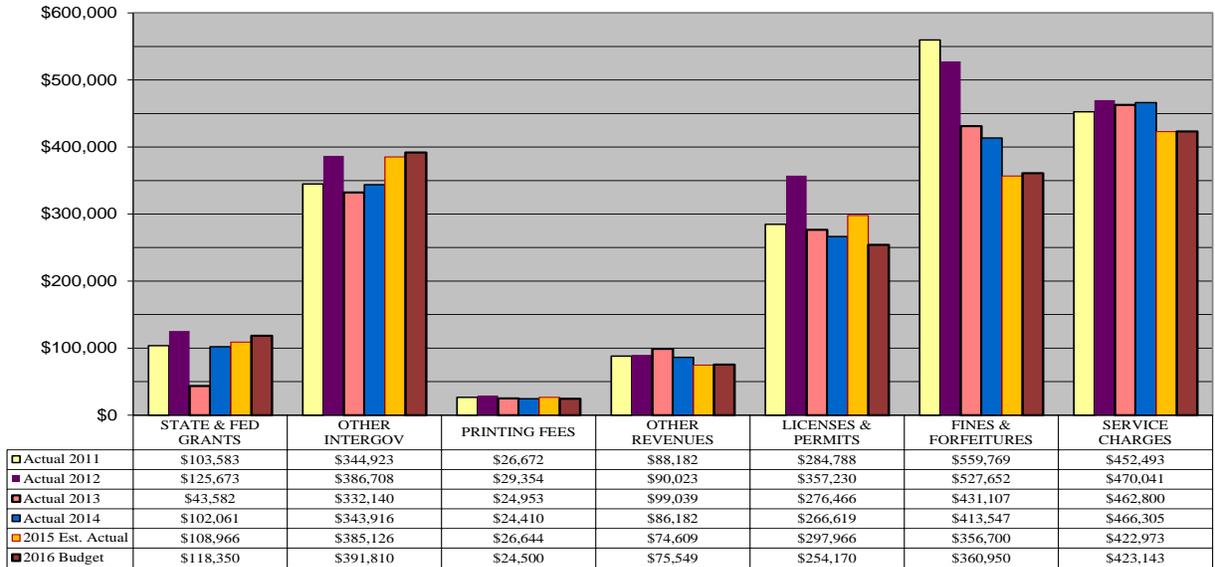


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**Jo Daviess County
 General Fund Revenue by Category
 FY2011 to FY2016**



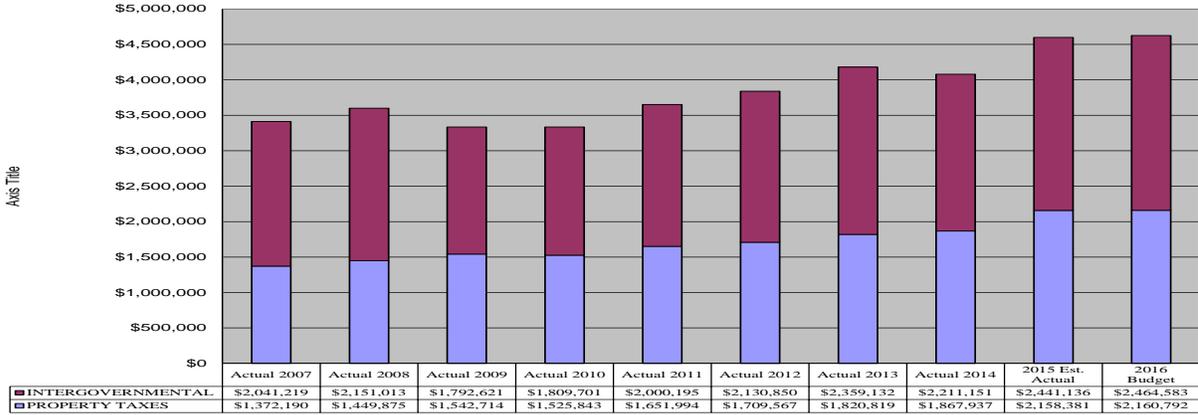
**Jo Daviess County
 General Fund Revenue by Category
 FY2011 to FY2016**





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**Jo Daviess County General Fund Revenue
 Property Taxes - Intergovernmental**
 (Intergovernmental includes Income Tax, Sales Tax, Local Use, CPPRT)
 2007 -2016



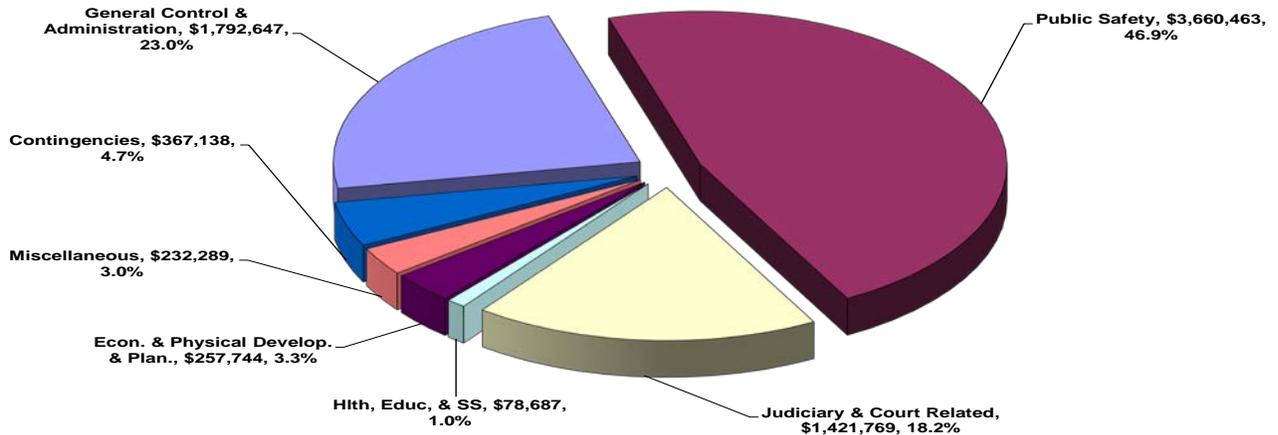
Summary of FY2016 General Fund Expense Estimates

Total General Fund target expense estimates are projected at \$7,810,737; this is **an increase of \$29,017 or 0.4%** more than the final approved FY2015 General Fund expense budget amount of \$7,781,720 and is an increase of \$413,936 or 5.6% more than the final approved FY2014 General Fund expense budget amount of \$7,396,801.

| General Fund | FY2014 Budget | FY2015 Budget | FY2016 Budget | \$ Change FY13-FY14 | % Change FY13-FY14 |
|-----------------|---------------|---------------|---------------|------------------------|-----------------------|
| Target Expenses | \$7,396,801 | \$7,781,720 | \$7,810,737 | \$29,017 | 0.4% |

The three largest projected FY2016 General Fund expense categories are: Public Safety \$3,660,463 (46.9%), General Control & Administration \$1,792,647 (23.0%) and Judiciary & Court Related \$1,421,769 (18.2%).

**Jo Daviess County
 FY2016 Projected General Fund Expenditures
 \$7,810,737**
 11/17/2015





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Four (4) General Fund expense categories are projected to increase in FY2016 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 \$158,916 (4.5%), General Control & Administration \$80,538 (4.7%), Judiciary & Court Related \$20,050 (1.4%), and Economic and Physical Development & Planning \$16,092 (6.7%). Categories projecting a decrease include: Health, Education, & Social Services \$91,393 (53.7%), Miscellaneous \$20,750 (8.2%), and Contingencies \$134,436 (26.8%).

| GF Expenditures by Budget Category | Budget FY2014 | Budget FY2015 | Budget FY2016 | \$ Change FY15-FY16 | Percent Change |
|---|--------------------|--------------------|--------------------|---------------------|----------------|
| General Control & Administration | 1,700,814 | 1,712,109 | 1,792,647 | 80,538 | 4.7% |
| Miscellaneous | 211,199 | 253,039 | 232,289 | (20,750) | -8.2% |
| Public Safety | 3,329,836 | 3,501,547 | 3,660,463 | 158,916 | 4.5% |
| Judiciary & Court Related | 1,373,388 | 1,401,719 | 1,421,769 | 20,050 | 1.4% |
| Health, Education & Social Services | 229,472 | 170,080 | 78,687 | (91,393) | -53.7% |
| Econ. & Physical Dev. & Planning | 232,593 | 241,652 | 257,744 | 16,092 | 6.7% |
| Contingencies | 317,500 | 501,574 | 367,138 | (134,436) | -26.8% |
| TOTAL EXPENDITURES | \$7,394,802 | \$7,781,721 | \$7,810,737 | \$29,017 | 0.4% |

Summary of FY2016 General Fund Target Changes

The following is a summary of the General Fund target expense changes, revisions, and/or events that occurred per budget guidelines, during the FY2016 budget process.

- ✓ \$70,061 decrease – five initial FY2016 General Fund target budget amounts were decreased a total of \$70,061 from final FY2015 targets for mandatory/necessary *non-recurring* operational expenses (\$5,750 bullet proof vests DOJ grant, \$9,500 market analysis update of JDC compensation plan, \$43,650 Civic financial software, \$7,600 ITTF grant for UCP, \$3,561 Treasurer training).
- ✓ \$331,039 decrease – non-recurring unfunded requests approved with the FY2015 GF budget include: \$189,100 interfund transfers to the General Capital Investment Fund for Courthouse exterior improvements and Courthouse parking lot railing project, \$138,099 interfund transfer to Contingency fund and \$3,840 interfund transfer to General Capital Equipment Fund for two (2) laptop computers for Township Assessor Program.
- ✓ \$117,200 – 7/09/2015 Interfund Transfer to Emergency Services Communication Fund– for debt service payment to Public Safety Radio Communications Project – was reapproved as non-recurring - same amount as FY2015.
- ✓ \$45,000 – 7/09/2015 Interfund Transfer to General Capital Equipment Fund for RMS/CAD/RMS software project – was reapproved as recurring – 3 years FY2014, FY2015, FY2016.
- ✓ \$5,200 – 7/30/2015 Miscellaneous target increased for mandatory GASB 54 study (non-recurring).
- ✓ \$26,324 – 7/30/2015 Sheriff’s target increased for approved Holiday Patrol grant (non-recurring).
- ✓ \$9,690 increase – 7/30/2015 Emergency Management target increased for operational expenses (recurring).



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- ✓ \$1,655 increase – 7/30/2015 Communications target increased for mandatory increase in FY2016 Comelec Services maintenance agreement for radio communication system (recurring).
- ✓ \$4,500 increase – 8/18/2015 Emergency Management target increased for Commodity Flow Study/HEMP Grant (non-recurring).
- ✓ \$2,147 decrease – 8/18/2015 Probation target decreased for anticipated personnel changes in FY2016 (recurring).
- ✓ \$75 decrease – 8/20/2015 Zoning & Building target decreased per first year of new Devnet maintenance agreement (recurring).
- ✓ \$605 increase – 8/20/2015 County Clerk and Recorder target increased per new Devnet maintenance agreement (recurring).
- ✓ \$400 increase – 8/26/2015 County Clerk and Recorder target increased per new CIVIC maintenance agreement (recurring).
- ✓ \$2,373 increase – 8/26/2015 Supervisor of Assessments target increased per new Devnet maintenance agreement (recurring).
- ✓ \$1,005 increase – 8/26/2015 County Treasurer target increased per new maintenance agreements (\$400 CIVIC, \$605 Devnet) (recurring).
- ✓ \$224 increase – 8/26/2015 ROE target increased for Jo Daviess County share of FY2016 ROE expenses (recurring).
- ✓ \$5,000 increase – 8/26/2015 Miscellaneous target increased for additional JDC Transit audit to meet IDOT audit requirements (recurring)
- ✓ \$14,000 increase – 8/26/2015 Miscellaneous target increased for Devnet miPO Workflow software, training and maintenance (\$12,400 non-recurring, \$1,600 recurring).
- ✓ \$1,500 decrease – 8/26/2015 Miscellaneous target decreased, Weed Inspector duties transferred to Code Enforcement Officer (recurring).
- ✓ \$1,800 increase – 8/26/2015 Miscellaneous target increased per existing audit agreement with Clifton Larson Allen (recurring).
- ✓ \$400 increase – 9/29/2015 Public Safety Building increased per Livescan maintenance agreement (recurring)
- ✓ \$400 decrease – 9/29/2015 Miscellaneous target decreased ISP Livescan fees to offset Livescan maintenance agreement (recurring).
- ✓ \$87,708 decrease – 10/07/2015 Animal Control target decreased; Animal Control Department moved from the Highway Department to the Health Department effective 12/01/2015 (recurring).



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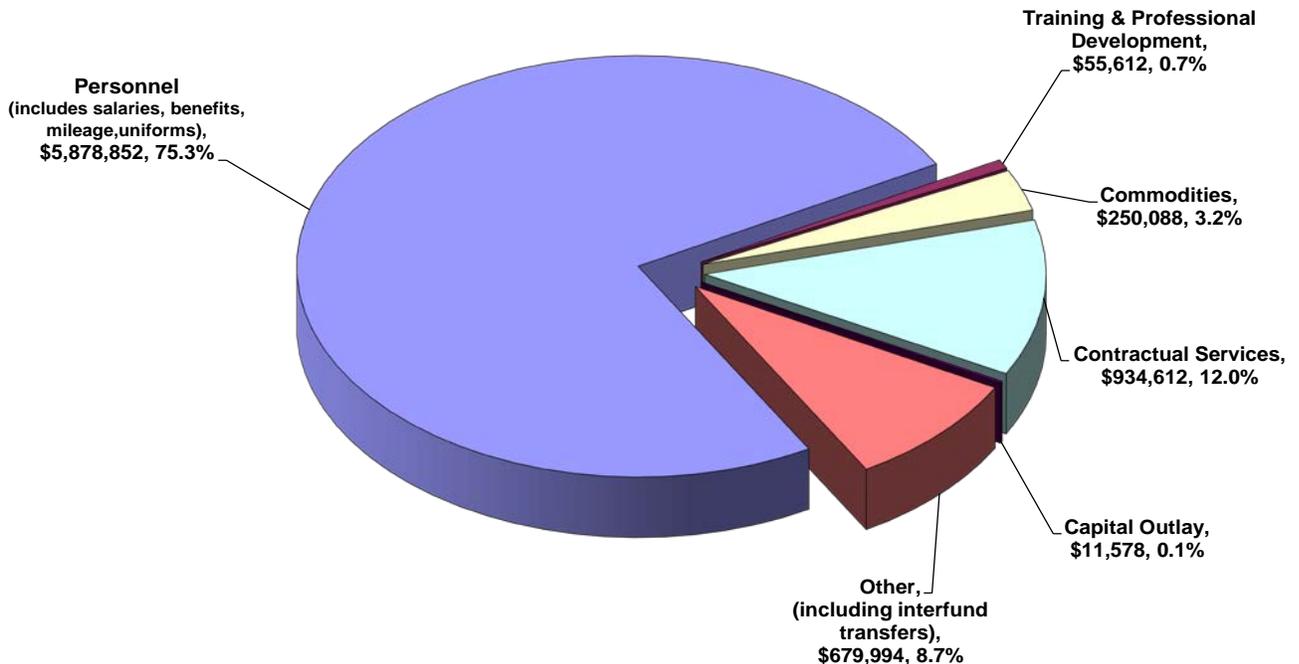
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- ✓ \$14,641 increase – 10/07/2015 Economic Development /Planning target increased for administrative assistance for TCEDA (non-recurring)
- ✓ \$8,300 increase – 10/15/2015 Miscellaneous target increased for CIVIC ACA software, training & maintenance (\$2,000) and carryover of miExcel software, training & maintenance (non-recurring)
- ✓ \$350 increase – 10/15/2014 County Clerk/Recorder target and County Treasurer target were both increased \$350 per new CIVIC maintenance agreement (\$200 ACA, \$150 miExcel (recurring).
- ✓ \$211,604 increase - 10/15/2015 Unfunded requests approved by the County Board as follows:
 - \$15,000 - Communications target increased for Code Red software and implementation (NR).
 - \$125,000 - Interfund transfer to the General Capital Investment Fund to upgrade the Andover Gateway System and DDC HVAC in the Jo Daviess County Courthouse (NR).
 - \$57,000 - Interfund transfer to the General Capital Investment to update flooring and showers in Public Safety Building/Jail (NR).
 - \$14,604 - Interfund Transfer to the Contingency Fund (NR).

Target Expenses by Category

The largest General Fund expenditure category is personnel costs (salaries & benefits, automobile mileage, and uniform allowance) which total \$5,878,852 and represent **75.3%** of the total FY2016 General Fund expense budget of \$7,810,736; of this amount mileage in the amount of \$39,642 represents 0.05%, and uniforms in the amount of \$10,100 represents 0.02% of total General Fund expenses.

**FY2016 Projected General Fund Expenditures
 By Category
 \$7,810,736
 11/17/2015**





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| General Fund Expenses by Category | | | | |
|--|--------------------|-------------------|--------------------|-------------------|
| Account Title (category) | FY2015 | % of Total | FY2016 | % of Total |
| Personnel (includes mileage, uniforms) | \$5,717,149 | 73.5% | \$5,878,852 | 75.3% |
| Training & Professional Dev. | \$56,326 | 0.7% | \$55,612 | 0.7% |
| Commodities | \$262,998 | 3.4% | \$250,088 | 3.2% |
| Contractual Services | \$915,717 | 11.6% | \$934,612 | 12.0% |
| Capital Outlay | \$11,578 | 0.1% | \$11,578 | 0.1% |
| Other (includes interfund transfers) | \$817,952 | 10.5% | \$679,994 | 8.7% |
| Total | \$7,781,720 | 100% | \$7,810,736 | 100% |

**Employee Benefits
General Fund Expenditures
2013 - 2016**

| | FY2013 | FY2014 | FY2015 | \$Change | %Change | FY2016 | \$Change | %Change |
|---------------------|------------------|------------------|------------------|----------------|-------------|------------------|----------------|-------------|
| | Budget | Budget | Budget | 14 to 15 | 14 to 15 | Budget | 15 to 16 | 15 to 16 |
| Salaries- Full-time | 3,365,269 | 3,443,434 | 3,579,111 | 135,677 | 3.9% | 3,674,605 | 95,494 | 2.7% |
| Salaries- Per diem | 62,780 | 62,780 | 62,780 | 0 | 0.0% | 62,780 | 0 | 0.0% |
| Salaries- Part-time | 191,700 | 191,992 | 186,771 | (5,221) | -2.7% | 205,742 | 18,971 | 10.2% |
| Salaries- Overtime | 171,257 | 176,229 | 168,545 | (7,684) | -4.4% | 190,491 | 21,946 | 13.0% |
| Health Insurance | 709,436 | 729,449 | 802,352 | 72,903 | 10.0% | 808,482 | 6,130 | 0.8% |
| Social Security | 236,287 | 240,027 | 248,815 | 8,788 | 3.7% | 256,141 | 7,326 | 3.0% |
| Medicare | 55,251 | 56,128 | 58,183 | 2,055 | 3.7% | 59,897 | 1,714 | 3.0% |
| Pension (IMRF/SLEP) | 557,885 | 566,882 | 558,235 | (8,647) | -1.5% | 570,972 | 12,737 | 2.3% |
| Total | 5,349,865 | 5,466,922 | 5,664,792 | 197,872 | 3.6% | 5,829,110 | 164,318 | 2.9% |

**General Fund Salaries/Wages & Employee Benefits
% Change from Prior Year
2010- 2016**

| | % Actual Change 09 to 10 | % Actual Change 10 to 11 | % Actual Change 11 to 12 | % Actual Change 12 to 13 | % Budget Change 13 to 14 | % Budget Change 14 to 15 | % Budget Change 15 to 16 |
|---------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Salaries- Full-time | 1.4% | 0.7% | 0.7% | 1.7% | 2.3% | 3.9% | 2.7% |
| Salaries- Per diem | 0.6% | 10.2% | -0.5% | 23.3% | 0.0% | 0.0% | 0.0% |
| Salaries- Part-time -Temp | 8.9% | -17.0% | 5.7% | -19.5% | 0.2% | -2.7% | 10.2% |
| Salaries- Overtime | -10.3% | 9.5% | -0.4% | 3.0% | 2.9% | -4.4% | 13.0% |
| Health Insurance | 0.2% | 10.5% | 16.2% | 4.4% | 2.8% | 10.0% | 0.8% |
| Social Security | -0.8% | 0.2% | 2.8% | 0.8% | 1.6% | 3.7% | 3.0% |
| Medicare | -0.6% | 0.2% | 2.6% | 0.6% | 1.6% | 3.7% | 3.0% |
| Pension (IMRF/SLEP) | 10.9% | 9.7% | 12.4% | 7.9% | 1.6% | -1.5% | 2.3% |
| Total % Change | 1.6% | 2.3% | 4.9% | 2.3% | 2.2% | 3.6% | 2.9% |



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The FY2016 Jo Daviess County budget includes 113 full time positions. Beginning 12/01/2015 the Animal Control budget will move from a budget in the General Fund to a Special Fund budget.

| Jo Daviess County, Illinois | | | | |
|--|-------------|--------------------|--------------|------------------|
| Full Time Employees by Department (FY2016 Budget) | | | | |
| Department | Fund | # Full Time | Union | Non-Union |
| Sheriff's Department | General | 38 | 31 | 7 |
| Health Department | Special | 10 | 0 | 10 |
| Highway | Special | 11 | 6 | 5 |
| County Clerk/Recorder | General | 7 | 0 | 7 |
| Home Health Care | Special | 6 | 0 | 6 |
| Circuit Clerk | General | 6 | 0 | 6 |
| Probation | General | 6 | 0 | 6 |
| States Attorney | General | 5 | 0 | 5 |
| Tourism CVB | Special | 5 | 0 | 5 |
| County Assessor | General | 4 | 0 | 4 |
| Treasurer | General | 4 | 0 | 4 |
| Zoning & Building | General | 3 | 0 | 3 |
| GIS | Special | 2.1 | 0 | 2.1 |
| County Administrator | General | 2 | 0 | 2 |
| Animal Control | Special | 1 | 0 | 1 |
| Information & Technology | General | 1.9 | 0 | 1.9 |
| Public Defender (2PT) | General | 0 | 0 | 0 |
| Coroner | General | 1 | 0 | 1 |
| Total - County | | 113 | 37 | 76 |
| Total - General Fund | | 77.9 | 31 | 46.9 |
| Total - Special Fund | | 35.1 | 6 | 29.1 |

| All Funds – Salaries/Wages & Employee Benefits | | | | | |
|---|----------------------|----------------------|----------------------|-----------------------------|----------------------------|
| General Fund and Special Revenue Funds | | | | | |
| FY2014 – FY2016 | | | | | |
| Description | FY2014 Budget | FY2015 Budget | FY2016 Budget | \$ Change '15 to '16 | % Change '15 to '16 |
| Salaries/Wages (Total) | 5,470,033 | 5,620,390 | 5,862,872 | 242,482 | 4.3% |
| Health Insurance | 1,066,440 | 1,138,100 | 1,149,554 | 11,454 | 1.0% |
| Social Security | 335,266 | 349,015 | 362,286 | 13,271 | 3.8% |
| Medicare | 78,599 | 81,784 | 84,908 | 3,124 | 3.8% |
| Pension (IMRF/SLEP) | 737,081 | 730,273 | 751,170 | 20,897 | 2.9% |
| Total | \$7,687,379 | \$7,919,561 | \$8,210,789 | \$291,228 | 3.7% |



JO DAVIESS COUNTY

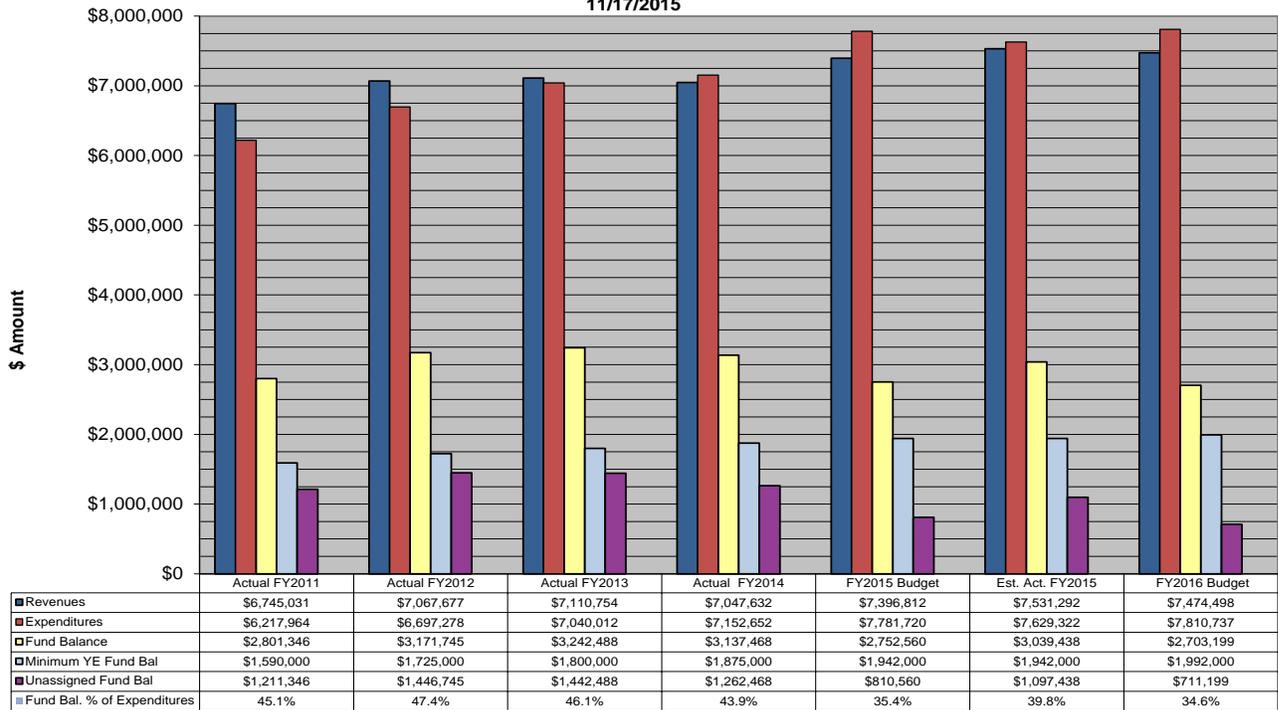
Office of the County Administrator
 330 North Bench St.
 Galena, IL 61036

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

General Fund Year End Fund Balance

The proposed FY2016 General Corporate Fund budget is a deficit budget in the amount of \$336,239 (the difference between revenues and expenses). To balance the FY2016 General Corporate budget the County Board approved the appropriation of fund balance. The projected beginning of the year (12/01/2015) fund balance is estimated at \$3,039,438. The minimum fiscal year end fund balance policy for the General Fund requires an estimated three (3) months of operating expenses, for FY2016 the County Board approved an amount of \$1,992,000 to be designated and retained in this fund. The estimated year end (11/30/2016) fund balance for the General Corporate Fund is \$2,703,199. The estimated year end (11/30/2016) unassigned fund balance for the General Corporate Fund is \$711,199; this amount is a decrease of \$551,269 or 43.7% from the FY2014 actual year end unassigned fund balance of \$1,262,468.

Jo Daviess County General Fund
Revenues, Expenditures, Fund Balance,
Minimum Year End Fund Balance, Unassigned Fund Balance
FY2011 - FY2016
11/17/2015



Allocation of Unassigned Fund Balance

During budget deliberations, consideration was given for the possible allocation of unassigned General Fund, fund balance in excess of the FY2016 minimum year end fund balance policy requirement of \$1,992,000. Prior to the allocation or assignment of additional fund balance the projected FY2016 budget was a deficit budget in the amount of \$124,634. During final budget deliberations on 10/15/2015 the County Board determined that \$211,604 would be allocated from unassigned fund balance in the General Fund to fund the following unfunded requests: \$125,000 was appropriated to upgrade the Andover Gateway System and DDC HVAC in the Jo Daviess County Courthouse, \$57,000 was appropriated to update flooring and showers in Public Safety Building/Jail, \$15,000 was appropriated for Code Red software and implementation, and \$14,604 was appropriated as an interfund transfer to the Contingency Fund.



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Major Projects/Programs

FY2015 - Several major projects and/or programs were completed or implemented in fiscal year 2015:

The Highway Department completed major deck repairs on Menominee Township Bridge on High Ridge Road Bridge over Sinsinawa River and Woodbine Township Bridge on Apple River Road Bridge over Apple River, constructed culverts on the Elizabeth/Guilford Township Longhollow Culvert Project and opened associated roads, constructed a new box culvert on Eagle Ridge Drive in Guilford Township, removed the Galena Salt Shed Building and began some preliminary site work, completed significant repairs to county bridges on Massbach and Blackjack Road, and a contract was let for the Willow Road Recycling Project to Dunn Company, work to begin in Spring 2016.

The County completed the Courthouse 1900 Addition Masonry and Window Restoration Project and the Courthouse Parking Lot Railing Project; began construction of the Jo Daviess County Transit Building addition; completed a market analysis update for the Jo Daviess County compensation plan; completed plans to implement a dual option health insurance program including a high deductible HSA qualified plan; the GIS/IT Department continued implementation of the SAN/Virtual Server project – 14 virtual servers implemented, assisted with LEADS switch to iFiber service, completed adjustment of GIS land use layer to orthophotography for Quad townships, produced a new County road map and County address map, completed a major overhaul of the Health Departments' web pages on the County website; the Sheriff began the process of implementing a new Public Safety software system including records management system (RMS), computer aided dispatch system (CAD) and a jail management system (JMS), participated in a 911 dispatch center consolidation feasibility study with other counties in the region, Emergency Management updated the Jo Daviess County Emergency Operations Plan, began the process of developing an Emergency Coalition, took a lead role in the Galena train derailment.

The Building & Zoning Office implemented new software for the Guest Accommodations program, hired and trained a full time secretary, and assisted the Ad-hoc Zoning Committee in the review of the Zoning Ordinance, public hearing and subsequent County Board adoption of several text amendments to the Jo Daviess County Zoning Ordinance; the Public Health Department worked with the Highway Department to develop a plan to transfer Animal Control from the Highway Department to the Health Department; the Treasurer's Office implemented a direct deposit system for taxing bodies and on-line banking; the Treasurer and County Clerk implemented a new Civic Systems financial software upgrade called Clarity; the County Clerk & Recorder's Office began the process of digital reproduction of land records, about 75% complete; the Judicial Court completed an update of the Courtsmart system a recording system for all court hearings in the JDC Courthouse and paid for by the State of Illinois; the Assessment Office updated land use for the final set of quad townships, published 2015 assessment notices in November and purchased two laptop computers, software and training for two additional township assessors in the CAMA program; the Convention and Visitors Bureau (CVB) published a new activity guide with more user friendly content, hosted international media and inbound tour operators, a new Social Media Specialist position was implemented to strengthen and broaden marketing and promotion efforts for Galena/Jo Daviess County, significant increases in internet access growth, Hotel/Motel tax has seen a very positive increase, CVB received Governor's award for best tourism campaign and best leisure collateral.

FY2016 - Some of the projects planned for fiscal year 2016: The Highway Department plans to complete final paving and seeding for the Elizabeth/Guilford Township Longhollow Culvert Project; complete the Stagecoach Trail Culverts Project over Clear Creek and a Tributary of Clear Creek; complete the Willow Road Cold in Place Recycling Project; complete the Galena Salt/Storage Building. Several other Highway projects are in the planning stages and could be ready to bid/construct in FY2016 including: Willow Road



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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 replace the concrete floor in the truck storage area. The County plans to complete the Jo Daviess County Transit Facility Addition Project and continue to address critical maintenance issues associated with the Jo Daviess County Courthouse including upgrades to the HVAC system and Andover Gateway System; the County plans to conduct a Commodity Flow study and participate in a Bi-State Economic Development Freight Study; the PCOM plans to complete a County wide survey in assessing transportation needs throughout the county.

The Sheriff plans to complete implementation of the new Public Safety software system including records management system (RMS), computer aided dispatch system (CAD) and a jail management system (JMS), update the flooring and showers in the Public Safety Building/Jail, develop a plan for implementation of a Next Generation phone system (NG9-1-1) for the JDC 9-1-1 system, work with Emergency Management to implement a Code Red reverse 9-1-1 calling service, outfit the warning trailer to be a portable communications antenna tower, and review Courthouse security options; Emergency Management plans to continue to develop an Emergency Coalition of both private and public sectors, complete all required IEMA training and insure all county employees have met NIMS requirements and ensure that the Unified Command Post has all of the updated technology and is road worthy in the event of an emergency situation, establish a training program for UCP crew members, work directly with all county school districts to update and develop safety plans, and work with county police and fire agencies to keep the Emergency Operations Plan current.

The Health Department Plans to implement W.I.C. and Family Case Management Programs, implement an effective Animal Control Program, reestablish the Public Health Foundation, establish a wellness coalition, Environmental Health plans to implement tattooing and tanning inspections, Home Health plans to pursue and possible implement electronic medical records and develop and implement a strategic marketing plan; the Building & Zoning Department plans to review the 2015 International Codes for adoption, initiate the Zoning Ordinance Text Amendments made in 2015, and provide secretarial support to TCEDA; the Treasurer's Office plans to implement digital storage vs manually written account registers, implement cash receipting program in financial software system; the Circuit Clerk plans to purchase the E Citations program and offer assistance to the County Sheriff's Department and County Police Agencies as an incentive to implement the program; the Convention and Visitors Bureau (CVB) plans to develop an interactive and more responsive website, develop a new logo and brand development and continue international tourism marketing efforts; the Assessment Office plans to continue work with Township Assessors to fine tune the CAMA program and continue to keep the assessment cycle on track and publish assessment notices in November; the County Clerk plans to complete implementation of digital reproduction of land records and develop an implementation plan for vital records; the GIS/IT Department plans to complete a 2016 Orthophotography Project, implement new offsite data backup solution, implement a new Exchange server, implement new anti-spam email service, upgrade the GIS website, assist with training and implementation of the Spillman Public Safety software and new hardware, develop new GIS data layers to be used within Spillman software, update Continuity of Operations Plan (COOP) to be accurate with computer network disaster recovery plan.

Acknowledgements

Preparation of the FY2016 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 FY2016 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



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information throughout the FY2016 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 FY2016 Jo Daviess County Annual Budget, Appropriations Ordinance, and Tax Levy Ordinance for your approval and adoption.

Respectfully submitted,

Dan Reimer
Jo Daviess County Administrator

FY2016 JDC Budget Preparation Schedule

Approved by the Finance, Tax, and Budgets Committee May 21, 2015

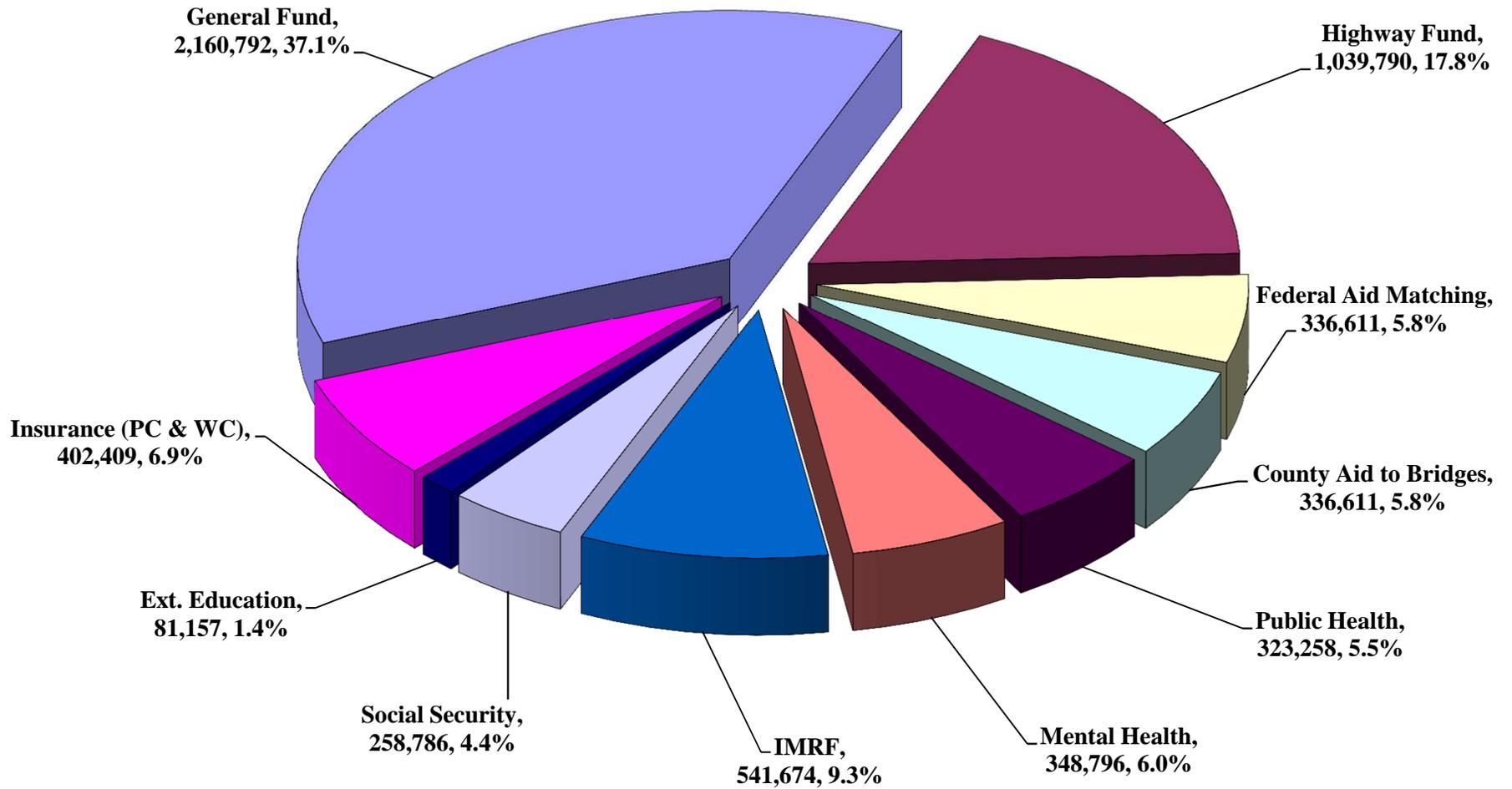
| Budget Phase | Responsibility | Starting | Ending |
|---|---|----------|----------|
| 1. Approve FY2016 Budget on Schedule | Finance Committee | 5/21/15 | 5/21/15 |
| 2. Distribute Round 1 Revenue Estimate forms on June 1 st for all fund types; due June 12 th | Department Heads County Administrator | 06/01/15 | 6/12/15 |
| 3. Assemble master sheet of all revenue projections and evaluate changes (incorporate comparative data) | County Administrator | 6/15/15 | 6/19/15 |
| 4. Meet to review revenue estimates, determine preliminary distribution, establish budget guidelines and set initial target funding amounts for departments & agencies | Finance Committee County Administrator | 6/22/15 | 7/02/15 |
| 5. Distribute budget guidelines; response budget forms to Department Heads and Agencies | County Administrator | 7/06/15 | 7/10/15 |
| 6. Department Heads and agencies develop expense estimates | Department Heads Agencies Committees | 7/13/15 | 7/31/15 |
| 7. Develop preliminary budget; budget proposals due August 3 rd return to Administrator for review, summarization & organization | County Administrator | 8/03/15 | 8/14/15 |
| 8. Joint committee meetings; Finance Committee and parent committees met to review department and agency budgets, as well as approve budget plans and move budgets forward individually to draft budget document, Round 2 Revenue Estimates due | Department Heads Finance Committee County Administrator | 8/17/15 | 8/28/15 |
| 9. Prepare Budget Revenue Estimates; prepare draft budget documents | County Administrator | 8/31/15 | 09/28/15 |
| 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 | 09/29/15 | 09/29/15 |
| 11. Budget Workshop – Step 4: Review and approve General Fund expenses; review only of unfunded requests | County Board County Administrator | 10/07/15 | 10/07/15 |
| 12. Budget Workshop – Step 5: Approval of unfunded requests; any other actions to complete comprehensive budget process. | County Board County Administrator | 10/15/15 | 10/15/15 |
| 13. Prepare recommended budget for distribution to County Board | County Administrator | 10/16/15 | 10/30/15 |
| 14. Publish Truth in Taxation notice (if applicable) & notice of availability of budget; present and hold Truth in Taxation hearing. | County Board County Administrator County Clerk | 11/03/15 | 11/10/15 |
| 15. Presentation of FY2016 budget – Adopt Budget, Appropriation Ordinance | County Board County Administrator | 11/17/15 | 11/17/15 |

| 2015 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 23 | 24 | 25 | 26 | 27 | 28 | 29 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 | 31 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th colspan="7">September</th> </tr> </thead> <tbody> <tr><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr> <tr><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td></tr> <tr><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td></tr> <tr><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td></tr> <tr><td>27</td><td>28</td><td>29</td><td>30</td><td></td><td></td><td></td></tr> </tbody> </table> | September | | | | | | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | | | | <table border="1"> <thead> <tr> <th colspan="7">October</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td><td></td></tr> <tr><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td></tr> <tr><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td></tr> <tr><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td></tr> <tr><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td><td>31</td></tr> </tbody> </table> | October | | | | | | | | | | 1 | 2 | 3 | | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | | | | | | | |
| September | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 1 | 2 | 3 | 4 | 5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 | 28 | 29 | 30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| October | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | 1 | 2 | 3 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th colspan="7">November</th> </tr> </thead> <tbody> <tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td></tr> <tr><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td></tr> <tr><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td></tr> <tr><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td></tr> <tr><td>29</td><td>30</td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table> | November | | | | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | | | | | | <p><i>The dates outlined in black are the regular, scheduled Finance Committee meeting dates.</i></p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| November | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 | 30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

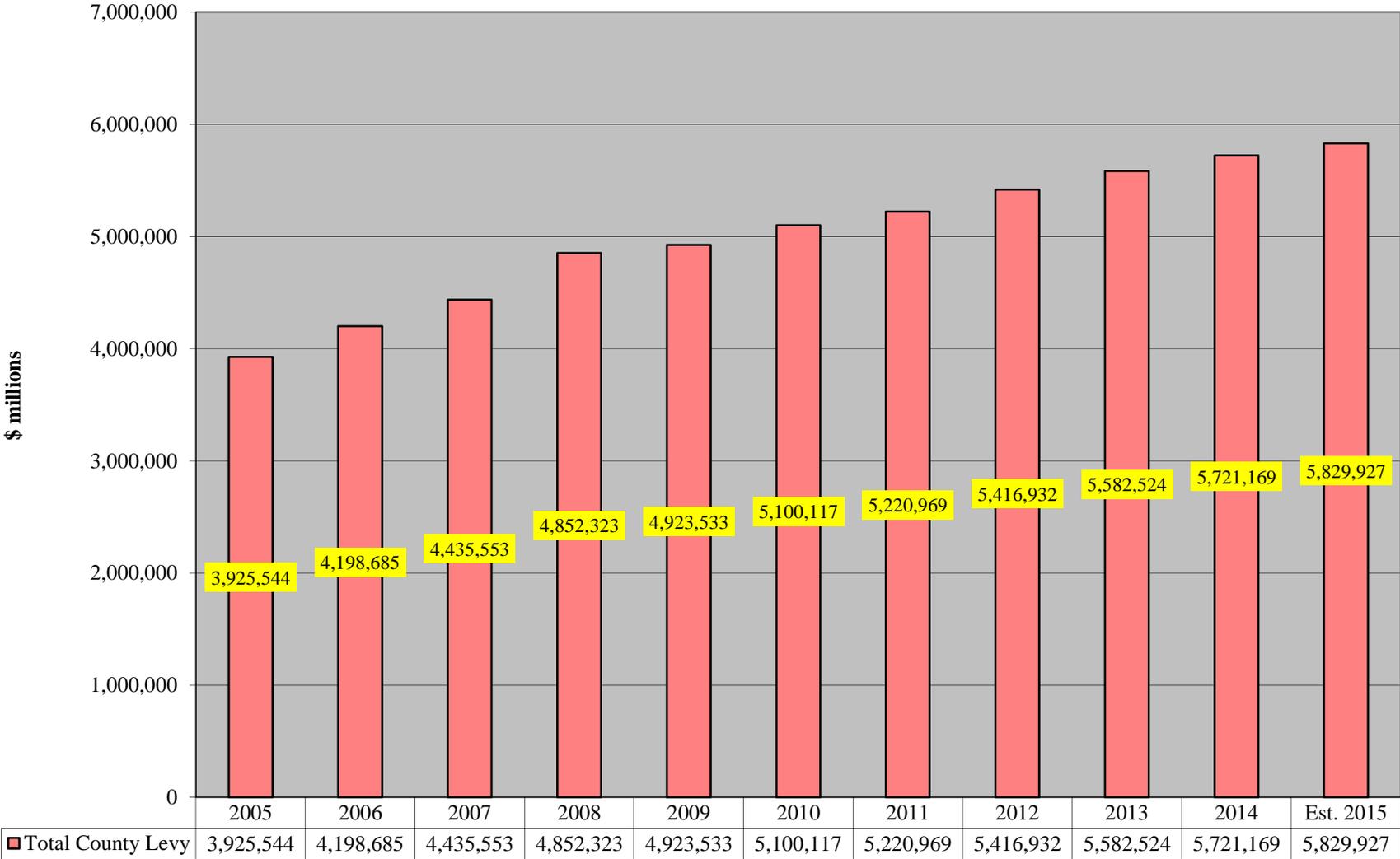
Jo Daviess County, Illinois
Tax Rates and Extensions
Proposed 2015 (payable 2016)
11.17.2015

| | 2012 | | | | 2013 | | | | 2014 | | | | 2015 PROPOSED | | | | |
|----------------------------------|----------------|--------------------|-----------|----------|----------------|--------------------|------------|----------|----------------|--------------------|------------|----------|-----------------------|--------------------|-----------|----------|-------------------------|
| | Tax Levy | | | | Tax Levy | | | | Tax Levy | | | | Tax Levy ESTIMATED | | | | |
| | ACTUAL | | | | ACTUAL | | | | ACTUAL | | | | | | | | |
| Assessed valuation | \$724,614,974 | | | | \$677,425,066 | | | | \$673,221,302 | | | | \$674,310,000 | | | | |
| \$ Increase | (\$35,639,167) | | | | (\$47,189,908) | | | | (\$4,203,764) | | | | \$1,088,698 | | | | |
| % Increase | -4.7% | | | | -6.5% | | | | -0.6% | | | | 0.2% | | | | FY2015 |
| County Levy (max. rate) | Rate | Actual Levy | +(-) | % Change | Rate | Actual Levy | +(-) | % Change | Rate | Actual Levy | +(-) | % Change | Rate | Proposed Levy | +(-) | % Change | fund balance (12/01/14) |
| General (as needed) | 0.25108 | \$1,819,363 | \$86,896 | 5.02% | 0.27590 | \$1,869,016 | \$49,652 | 2.73% | 0.32060 | \$2,158,381 | \$289,365 | 15.48% | 0.32096 | \$2,160,792 | \$2,411 | 0.11% | \$3,137,468 |
| Highway (.200) | 0.11554 | \$837,220 | \$39,790 | 4.99% | 0.13236 | \$896,640 | \$59,420 | 7.10% | 0.15445 | \$1,039,790 | \$143,150 | 15.97% | 0.15445 | \$1,039,790 | \$0 | 0.00% | \$1,204,272 |
| Matching (.050) | 0.04416 | \$319,990 | \$15,128 | 4.96% | 0.04850 | \$328,551 | \$8,561 | 2.68% | 0.05000 | \$336,611 | \$8,059 | 2.45% | 0.05000 | \$336,611 | \$0 | 0.00% | \$998,690 |
| Bridge (.050) | 0.04582 | \$332,019 | \$27,157 | 8.91% | 0.05000 | \$338,713 | \$6,694 | 2.02% | 0.05000 | \$336,611 | -\$2,102 | -0.62% | 0.05000 | \$336,611 | \$0 | 0.00% | \$666,289 |
| Public Health (.120) | 0.07204 | \$522,013 | -\$130 | -0.02% | 0.07706 | \$522,024 | \$11 | 0.00% | 0.03222 | \$216,912 | -\$305,112 | -58.45% | 0.04802 | \$323,258 | \$106,346 | 49.03% | \$1,140,526 |
| Mental Health (.150) | 0.04741 | \$343,540 | \$6,595 | 1.96% | 0.05072 | \$343,590 | \$50 | 0.01% | 0.05181 | \$348,796 | \$5,206 | 1.52% | 0.05181 | \$348,796 | \$0 | 0.00% | \$30,726 |
| IMRF (as needed) | 0.06921 | \$501,506 | \$20,873 | 4.34% | 0.10210 | \$691,651 | \$190,145 | 37.91% | 0.08046 | \$541,674 | -\$149,977 | -21.68% | 0.08046 | \$541,674 | \$0 | 0.00% | \$413,588 |
| Social Security Tax (as needed) | 0.03571 | \$258,760 | -\$107 | -0.04% | 0.03820 | \$258,776 | \$16 | 0.01% | 0.03844 | \$258,786 | \$10 | 0.00% | 0.03844 | \$258,786 | \$0 | 0.00% | \$234,379 |
| Extension Education (.050) | 0.01106 | \$80,142 | -\$141 | -0.18% | 0.01198 | \$81,156 | \$1,013 | 1.26% | 0.01206 | \$81,157 | \$1 | 0.00% | 0.01206 | \$81,157 | \$0 | 0.00% | \$1 |
| Insurance (as needed) | 0.05553 | \$402,379 | -\$100 | -0.02% | 0.03726 | \$252,409 | -\$149,970 | -37.27% | 0.05978 | \$402,452 | \$150,043 | 59.44% | 0.05978 | \$402,452 | \$0 | 0.00% | \$607,312 |
| COUNTY TOTALS | 0.74756 | \$5,416,932 | \$195,962 | 3.75% | 0.82408 | \$5,582,524 | \$165,593 | 3.06% | 0.84982 | \$5,721,169 | \$138,644 | 2.48% | 0.86458 | \$5,829,927 | \$108,758 | 1.90% | |
| Dollar change from previous year | | \$195,962 | | | | \$165,593 | | | | \$138,644 | | | | \$108,758 | | | |
| % change from previous year | | 3.75% | | | | 3.06% | | | | 2.48% | | | | 1.90% | | | |
| Special Service Area #1 | | \$80,003 | \$0 | 0.00% | | \$72,977 | -\$7,027 | -8.78% | | \$71,185 | -\$1,792 | -2.46% | | \$73,000 | \$1,815 | 2.55% | |
| Special Service Area #2 & 4 | | \$61,317 | -\$1,866 | -2.95% | | \$58,243 | -\$3,074 | -5.01% | | \$58,154 | -\$89 | -0.15% | | \$58,000 | -\$154 | -0.27% | |
| Special Service Area #3 | | \$0 | \$0 | 0.00% | | \$0 | \$0 | 0.00% | | \$0 | \$0 | 0.00% | | \$0 | \$0 | 0.00% | |
| Special Service Area #5 | | \$28,319 | \$1 | 0.00% | | \$27,312 | -\$1,007 | -3.56% | | \$28,006 | \$694 | 2.54% | | \$29,808 | \$1,802 | 6.44% | |
| Special Service Area #6 | | \$0 | \$0 | | | \$0 | \$0 | | | \$0 | \$0 | | | \$131,500 | \$131,500 | | |
| SSA TOTALS | | \$169,640 | -\$1,866 | -1.09% | | \$158,532 | -\$11,108 | -6.55% | | \$157,345 | -\$1,187 | -0.75% | | \$292,308 | \$134,963 | 85.78% | |
| Dollar change from previous year | | -\$1,866 | | | | -\$11,108 | | | | -\$1,187 | | | | \$134,963 | | | |
| % change from previous year | | -1.1% | | | | -6.5% | | | | -0.7% | | | | 85.8% | | | |
| TOTAL OVERALL LEVY | | \$5,586,571 | | | | \$5,741,056 | \$154,485 | 2.77% | | \$5,878,513 | \$137,457 | 2.39% | | \$6,122,235 | \$243,722 | 4.15% | |
| Dollar change from previous year | | \$194,097 | | | | \$154,485 | | | | \$137,457 | | | | \$243,722 | | | |
| % change from previous year | | 3.60% | | | | 2.77% | | | | 2.39% | | | | 4.15% | | | |

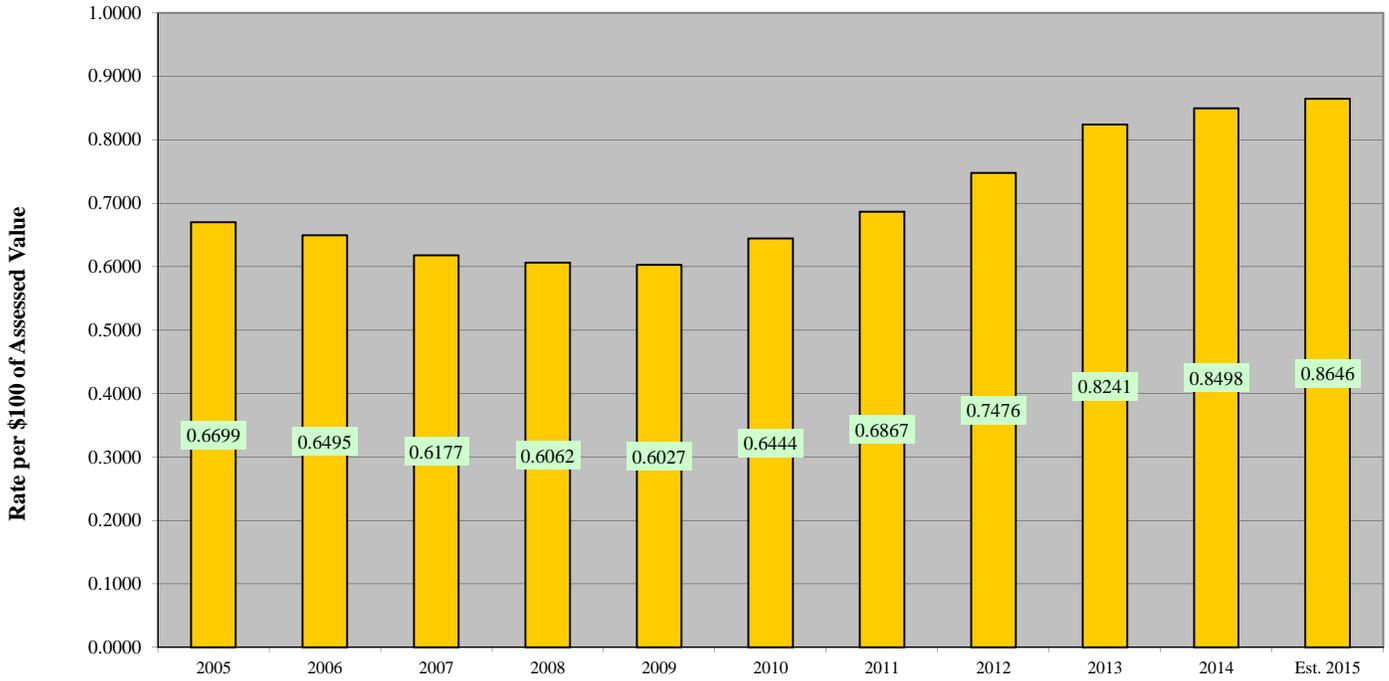
Jo Daviess County
Proposed 2015 Property Tax Levy (Payable FY2016)
(Less Special Service Areas) - \$5,829,927



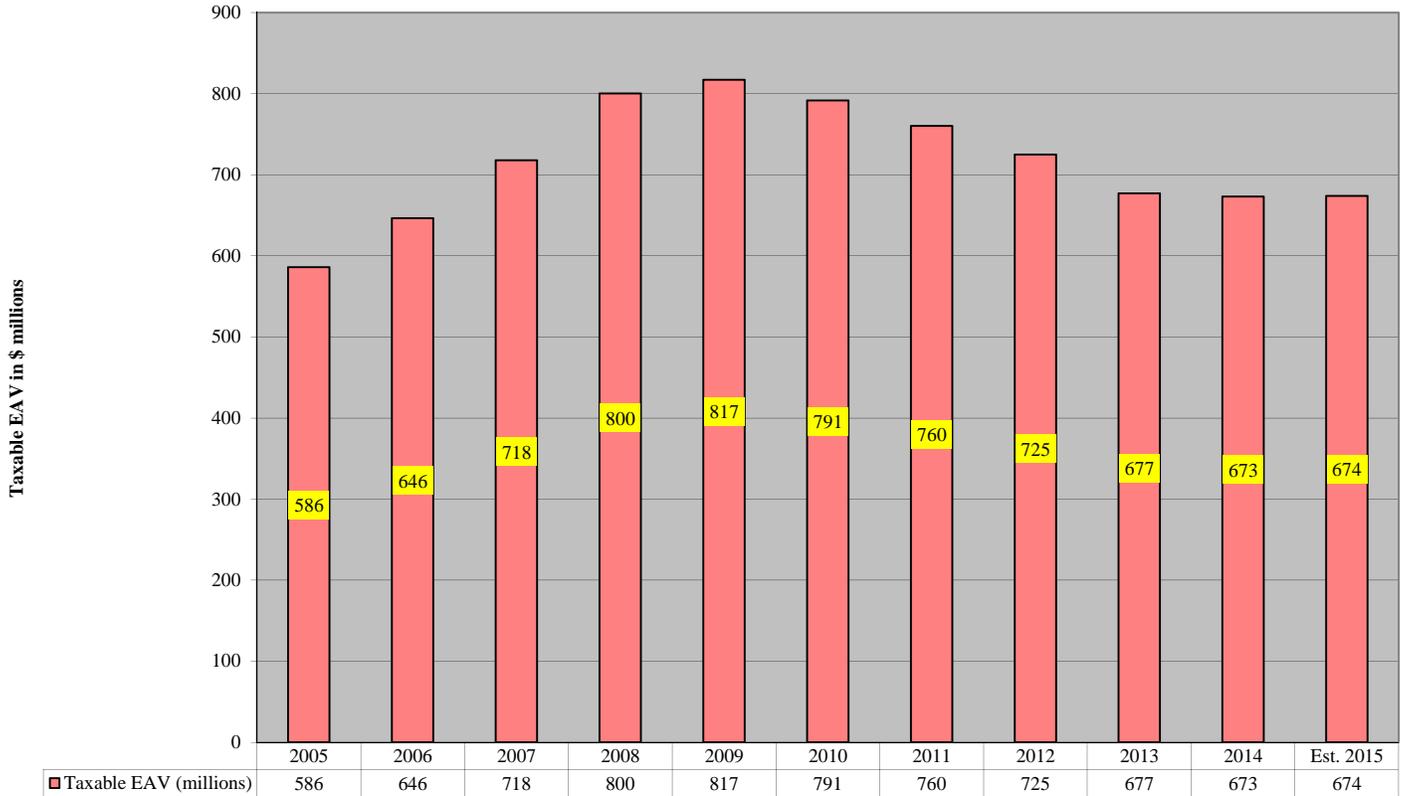
Jo Daviess County Total Levy 2005-2015



Jo Daviess County Property Tax Levy Rate 2005 - 2015



Jo Daviess County Taxable Equalized Assessed Value (EAV) 2005-2015



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 FY2016, 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.

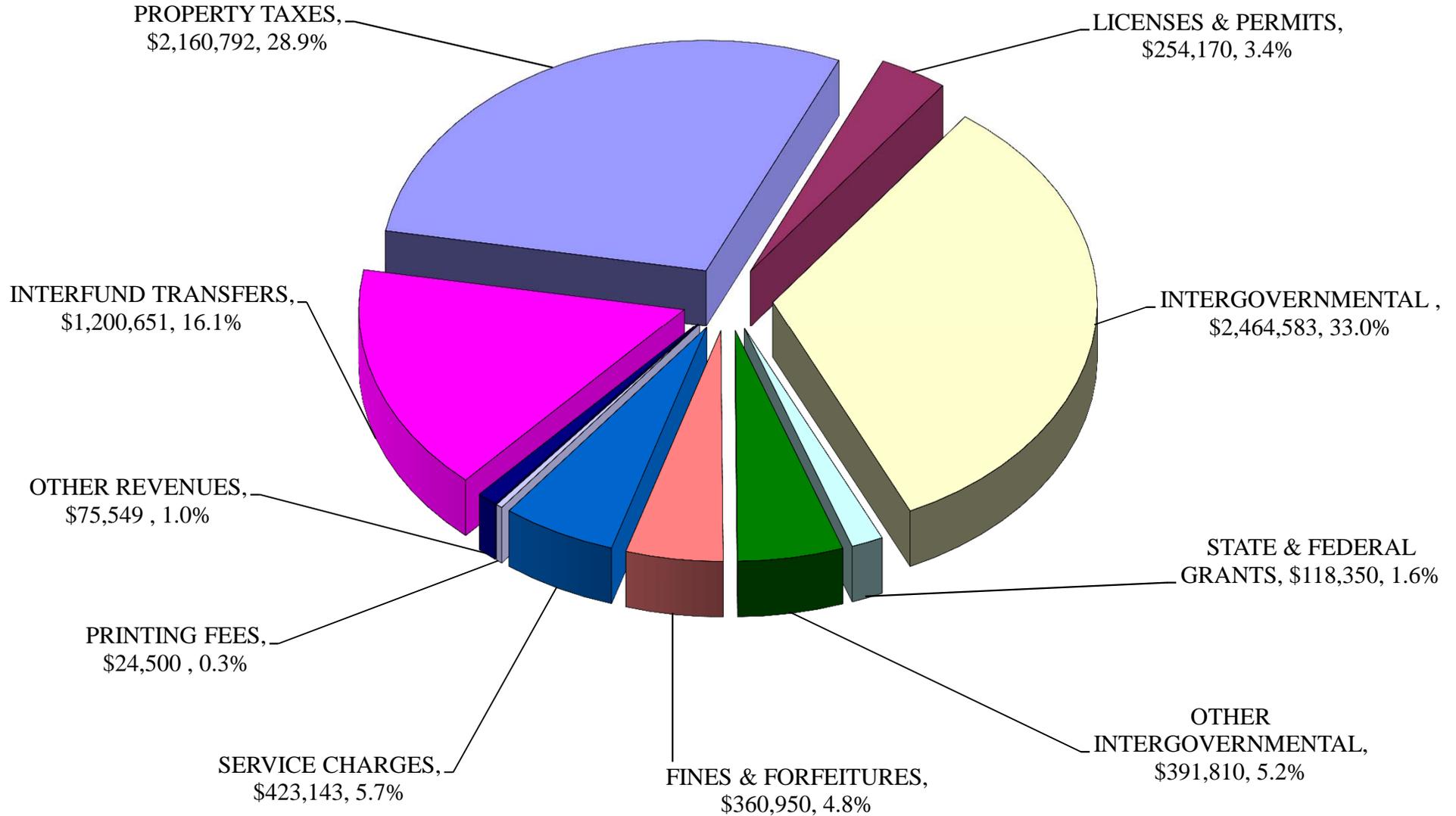
General Fund FY2016 Budget Summary

REVENUES

| Fund Balance ending FY2015: | | \$3,039,438 | | | | | | | | | |
|------------------------------------|--|--------------------|------------|------------|---------|--------------|------------------|-----------|--------------|-----------|--------------------|
| | | | | | | | | | | | |
| | Year Ended | Year Ended | Year Ended | Year Ended | | | Year Ended | \$ Amount | | | |
| | Nov. 30 | Nov. 30 | Nov. 30 | Nov. 30 | | | Nov. 30 | Budget | % | | |
| | 2012 | 2013 | 2014 | 2015 | | | 2016 | Change | Change | | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | AUDITED | Budget | 10-mo Actual | Est. Actual 2015 | Proposed | 2015 to 2016 | 15 to '16 | |
| STATE GRANTS | | | | | | | | | | | |
| 34740 | Downstate Operating Assistance Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | A. Kaiser |
| 34872 | IDOT Granted Vehicles - State Portion | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | A. Kaiser |
| 34831 | ARRA JDC Transit Capital Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | A. Kaiser |
| FEDERAL GRANTS | | | | | | | | | | | |
| 34820 | Victim Assistance Grant | 13,680 | 14,543 | 16,406 | 17,325 | 10,106 | 18,213 | 19,100 | 1,775 | 10.2% | J. Hay |
| 34821 | IL Law Enforcement Alarm System | 7,219 | 3,354 | 5,322 | 4,000 | 1,168 | 2,000 | 3,000 | (1,000) | -25.0% | K. Turner |
| 34825 | USDOJ Bulletproof Vest Partner Grant | 0 | 0 | 0 | 5,750 | 0 | 5,750 | 0 | (5,750) | -100.0% | K. Turner |
| 34830 | Federal Entitlement Land (PLIT payments) | 17,724 | 17,276 | 18,657 | 17,750 | 16,993 | 16,993 | 16,750 | (1,000) | -5.6% | D. Reimer |
| 34831 | ARRA JDC Transit Capital Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | A. Kaiser |
| 34835 | USDOJ-COPS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | K. Turner |
| 34840 | Federal Control Land Lease | 73,975 | 0 | 60,025 | 60,025 | 59,012 | 59,012 | 59,000 | (1,025) | -1.7% | D. Reimer |
| 34845 | USDOJ-SCAAP | 4,034 | 4,652 | 1,651 | 600 | 0 | 3,548 | 600 | 0 | 0.0% | K. Turner |
| 34865 | Holiday Patrol Grant | 7,287 | 3,757 | 0 | 0 | 0 | 3,000 | 15,400 | 15,400 | #DIV/0! | K. Turner |
| 34870 | Public Transit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | A. Kaiser |
| 34875 | Hemp Grant Revenue | 1,754 | 0 | 0 | 2,500 | 0 | 450 | 4,500 | 2,000 | 80.0% | C. Pedersen |
| OTHER INTERGOVERNMENTAL | | | | | | | | | | | |
| 34920 | Election Reimbursement | 15,430 | 8,580 | 21,837 | 8,580 | 15,639 | 15,639 | 21,837 | 13,257 | 154.5% | J. Dimke |
| 34930 | Fish/Wildlife Refuge Act JDC 80% | 4,274 | 3,958 | 5,593 | 5,600 | 5,236 | 5,236 | 5,000 | (600) | -10.7% | M. Hammer/D. Reime |
| 34931 | Fish/Wildlife Refuge Act RR SCH 20% | 1,068 | 989 | 1,398 | 1,400 | 1,309 | 1,309 | 1,200 | (200) | -14.3% | M. Hammer/D. Reime |
| 34940 | Salary Reimbursement | 349,897 | 302,261 | 302,383 | 346,766 | 303,408 | 346,766 | 348,967 | 2,201 | 0.6% | M. Hammer |
| 34985 | Emergency Mgmt. Assistance Grant Program | 16,039 | 14,796 | 12,706 | 10,000 | 1,658 | 12,272 | 14,806 | 4,806 | 48.1% | C. Pedersen |
| 34708 | ITTF Grant - UCP | 0 | 0 | 0 | 7,600 | 3,904 | 3,904 | 0 | (7,600) | -100.0% | C. Pedersen |
| 34950 | Hazmat Grant County Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | C. Pedersen |
| 34970 | Sheriff's Village of Hanover contract | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | K. Turner |
| 34990 | Sheriff's I.L.E.T.S.B. Reimb | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | M. Hammer |
| 34995 | Medical Reimbursement-Inmate | 0 | 1,555 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% | K. Turner |
| FINES & FORFEITURES | | | | | | | | | | | |
| 35110 | Court Costs, Fines, & Fees | 367,564 | 311,081 | 268,773 | 295,000 | 187,010 | 225,000 | 230,000 | (65,000) | -22.0% | S. Wand |
| 35210 | Criminal Fines | 29,043 | 31,296 | 36,800 | 30,000 | 33,500 | 35,000 | 35,000 | 5,000 | 16.7% | S. Wand |
| 35410 | Penalties on Tax Collection | 123,224 | 81,820 | 102,536 | 70,000 | 980 | 90,000 | 90,000 | 20,000 | 28.6% | M. Hammer |
| 35510 | Law Library Fees | 6,970 | 6,160 | 5,230 | 5,600 | 4,710 | 5,700 | 5,700 | 100 | 1.8% | S. Wand |
| 35710 | NSF Replacement | 475 | 300 | 208 | 200 | 175 | 250 | 250 | 50 | 25.0% | M. Hammer |
| 35810 | Zoning Violations | 375 | 450 | 0 | 0 | 750 | 750 | 0 | 0 | #DIV/0! | L. Delvaux |

| General Fund FY2016 Budget Summary | | | | | | | | | | |
|------------------------------------|--|-------------|------------|------------|------------|--------------|------------------|-----------|--------------|-----------|
| REVENUES | | | | | | | | | | |
| Fund Balance ending FY2015: | | \$3,039,438 | | | | | | | | |
| | | | | | | | | | | |
| | | Year Ended | Year Ended | Year Ended | Year Ended | | Year Ended | \$ Amount | | |
| | | Nov. 30 | Nov. 30 | Nov. 30 | Nov. 30 | | Nov. 30 | Budget | % | |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | Change | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | AUDITED | Budget | 10-mo Actual | Est. Actual 2015 | Proposed | 2015 to 2016 | 15 to '16 |
| | SERVICE CHARGES | | | | | | | | | |
| 36110 | Sheriff's Fees | 50,959 | 49,635 | 40,606 | 45,000 | 30,624 | 33,000 | 33,000 | (12,000) | -26.7% |
| 36115 | Coroners Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 36210 | Housing of Prisoners | 17,191 | 13,143 | 27,260 | 7,500 | 17,967 | 15,000 | 15,000 | 7,500 | 100.0% |
| 36215 | States Attorney's Fees | 10,856 | 8,926 | 8,141 | 9,000 | 5,812 | 8,000 | 8,000 | (1,000) | -11.1% |
| 36310 | Public Defender Fees | 1,714 | 2,430 | 5,376 | 4,750 | 2,508 | 3,000 | 3,300 | (1,450) | -30.5% |
| 36315 | Hearing Fees | 6,850 | 12,250 | 9,625 | 7,500 | 6,325 | 5,800 | 6,500 | (1,000) | -13.3% |
| 36700 | Revenue Stamps (County Portion) | 49,849 | 53,881 | 58,132 | 53,000 | 46,005 | 53,000 | 53,000 | 0 | 0.0% |
| 36702 | Zoning Booklets | 127 | 74 | 23 | 75 | 96 | 100 | 75 | 0 | 0.0% |
| 36706 | County Clerk's Earnings | 186,274 | 169,750 | 152,179 | 158,518 | 128,775 | 158,518 | 158,518 | 0 | 0.0% |
| 36709 | Zoning Certificate Fees | 11,335 | 10,970 | 15,910 | 11,000 | 9,555 | 10,055 | 10,000 | (1,000) | -9.1% |
| 36711 | Indemnity Fees | 6,580 | 5,240 | 4,580 | 5,100 | 0 | 5,000 | 4,000 | (1,100) | -21.6% |
| 36712 | Zoning Administration Fees | 450 | 686 | 1,000 | 750 | 450 | 500 | 750 | 0 | 0.0% |
| 36713 | State Portion Revenue Stamps | 99,697 | 107,761 | 116,264 | 106,000 | 0 | 106,000 | 106,000 | 0 | 0.0% |
| 36803 | Court Security Fees | 28,161 | 28,055 | 27,211 | 27,000 | 20,553 | 25,000 | 25,000 | (2,000) | -7.4% |
| | PRINTING FEES | | | | | | | | | |
| 37110 | Delinquent Publications | 7,190 | 5,510 | 4,922 | 5,500 | 0 | 5,000 | 5,000 | (500) | -9.1% |
| 37410 | Assessor Copy/Fax | 14,614 | 12,402 | 13,037 | 12,500 | 11,785 | 12,500 | 12,500 | 0 | 0.0% |
| 37610 | Duplicate Tax Bills | 7,551 | 7,041 | 6,451 | 5,800 | 9,240 | 9,144 | 7,000 | 1,200 | 20.7% |
| | OTHER REVENUES | | | | | | | | | |
| 38110 | Interest | 13,052 | 14,004 | 15,057 | 12,000 | 9,762 | 13,000 | 12,000 | 0 | 0.0% |
| 38112 | CD Interest | 5,280 | 3,041 | 4,370 | 2,500 | 4,164 | 4,000 | 3,000 | 500 | 20.0% |
| 38114 | I.P.T.I.P. Interest | 27 | 16 | 7 | 6 | 8 | 7 | 5 | (1) | -16.7% |
| 38115 | Emergency Planning Interest | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 0.0% |
| 38120 | Collector Account Interest | 3,270 | 1,058 | 3,498 | 600 | 0 | 2,500 | 2,000 | 1,400 | 233.3% |
| 38125 | Jo Daviess Workshop, Inc. audit cost | 1,458 | 1,617 | 1,664 | 1,700 | 0 | 0 | 5,000 | 3,300 | 194.1% |
| 38135 | Franchise Fees | 42,136 | 40,339 | 42,483 | 39,000 | 23,778 | 39,000 | 39,000 | 0 | 0.0% |
| 38140 | Donations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 38157 | Workers Comp Proceeds | 1,629 | 21,562 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 38155 | Additional Recorder Fee- County | 2,850 | 2,612 | 2,046 | 2,000 | 1,857 | 2,068 | 2,068 | 68 | 3.4% |
| 38160 | Additional Recorder Fee- Rec Auto | 2,850 | 964 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 38217 | Insurance Settlement Payments | 1,308 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 38905 | Dues & Meeting Reimbursement from UCCI | 2,600 | 3,325 | 3,325 | 1,875 | 875 | 1,875 | 1,875 | 0 | 0.0% |
| 38910 | Miscellaneous | 728 | 24 | 156 | 100 | 878 | 878 | 100 | 0 | 0.0% |
| 38911 | Sheriff's Dept. Miscellaneous | 12,835 | 10,477 | 10,776 | 7,000 | 7,865 | 8,000 | 8,000 | 1,000 | 14.3% |
| 38930 | Addressing Fees | 0 | 0 | 2,800 | 2,500 | 3,280 | 3,280 | 2,500 | 0 | 0.0% |
| 38937 | Twp Assessment District Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |

**Estimated FY2016
General Fund Revenue
\$7,474,498
11/17/2015**



General Fund FY2016 Budget Summary

EXPENDITURES

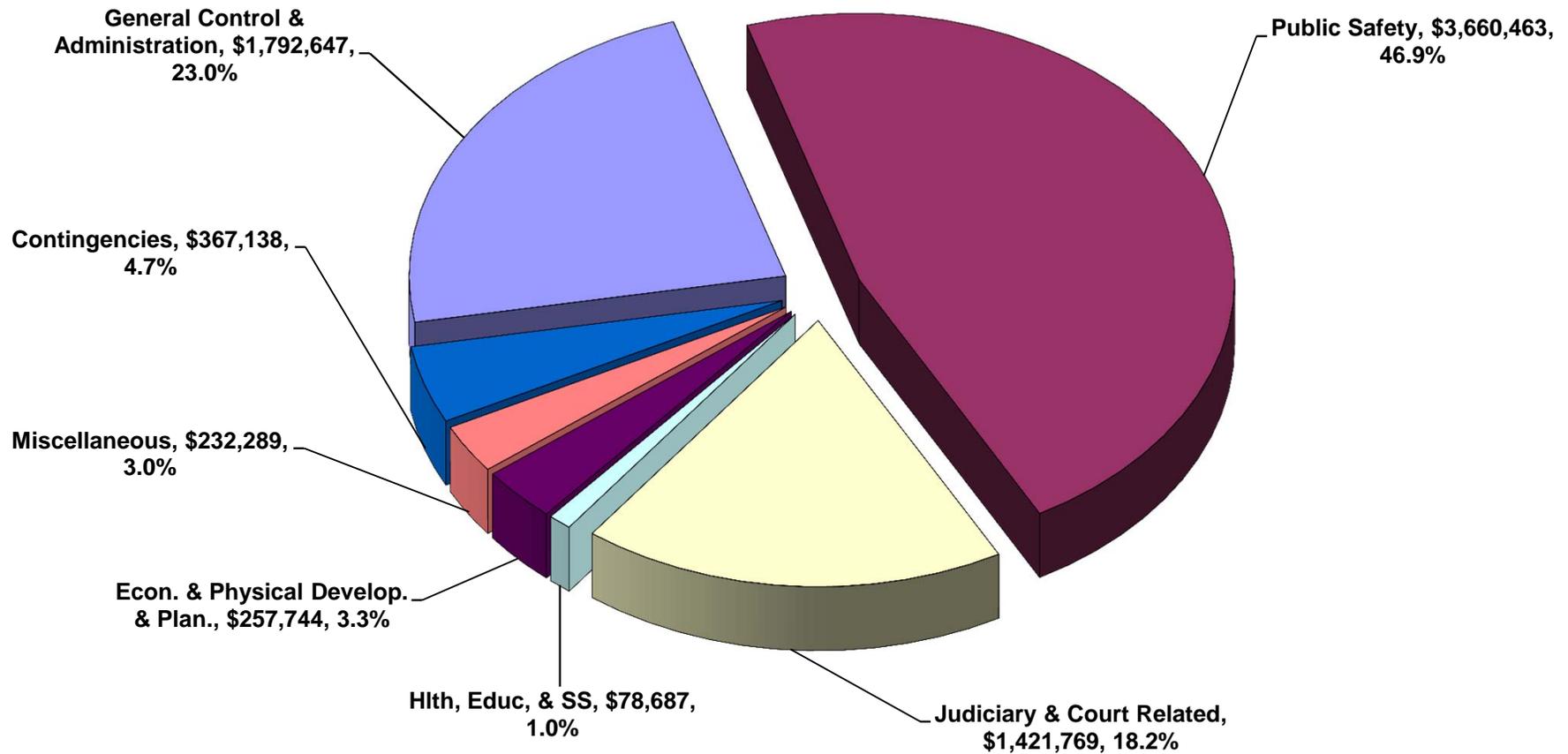
| Acct. No. | Account Title | Year Ended | Year Ended | Year Ending | | Year Ending | | Year Ended Nov. 30 2016 Budget | \$ Amount | % | |
|---|---|------------------|------------------|------------------|------------------|------------------|------------------|---|------------------|-----------|----------|
| | | Nov. 30 | Nov. 30 | Nov. 30 | | Nov. 30 | | | | | |
| | | 2012 | 2013 | 2014 | | 2015 | | | | | |
| | | ACTUAL | ACTUAL | Budget | ACTUAL | Budget | Est Actual | | | | Variance |
| | | | | | | | | | | | |
| | General Control & Administration | 1,507,654 | 1,510,103 | 1,700,814 | 1,590,152 | 1,712,109 | 1,667,068 | (45,041) | 1,792,647 | 80,538 | 4.7% |
| | Miscellaneous | 160,588 | 167,272 | 211,199 | 187,677 | 253,039 | 250,734 | (2,305) | 232,289 | (20,750) | -8.2% |
| | Public Safety | 3,090,800 | 3,209,530 | 3,329,836 | 3,393,652 | 3,501,547 | 3,507,755 | 6,208 | 3,660,463 | 158,916 | 4.5% |
| | Judiciary & Court Related | 1,242,048 | 1,248,729 | 1,373,388 | 1,290,135 | 1,401,719 | 1,321,774 | (79,945) | 1,421,769 | 20,050 | 1.4% |
| | Hlth, Educ, & SS | 213,812 | 225,524 | 229,472 | 166,873 | 170,080 | 146,389 | (23,691) | 78,687 | (91,393) | -53.7% |
| | Econ. & Physical Develop. & Planning | 196,021 | 200,725 | 232,593 | 206,663 | 241,652 | 234,029 | (7,623) | 257,744 | 16,092 | 6.7% |
| | Contingencies | 286,355 | 478,128 | 317,500 | 317,499 | 501,574 | 501,573 | (1) | 367,138 | (134,436) | -26.8% |
| | Total | 6,697,277 | 7,040,011 | 7,394,802 | 7,152,652 | 7,781,721 | 7,629,322 | (152,399) | 7,810,737 | 29,017 | 0.4% |
| <i>Detail of above totals</i> | | | | | | | | | | | |
| General Control & Administration | | | | | | | | | | | |
| 40101 | Courthouse | 117,785 | 121,406 | 127,289 | 123,108 | 127,345 | 127,344 | (1) | 127,344 | (0) | 0.0% |
| 40102 | County Board | 75,990 | 93,634 | 106,561 | 87,013 | 106,398 | 106,398 | 0 | 106,398 | 0 | 0.0% |
| 40103 | County Administrator | 161,427 | 165,943 | 181,015 | 175,290 | 184,338 | 175,975 | (8,363) | 184,903 | 565 | 0.3% |
| 40104 | County Treasurer | 222,850 | 231,990 | 249,622 | 242,890 | 258,502 | 246,318 | (12,184) | 263,906 | 5,404 | 2.1% |
| 40105 | Tax Extension & Collection | 19,011 | 18,359 | 19,700 | 17,292 | 19,700 | 19,250 | (450) | 19,700 | 0 | 0.0% |
| 40106 | County Clerk/Recorder | 365,546 | 383,108 | 419,695 | 390,403 | 427,975 | 422,789 | (5,186) | 437,665 | 9,690 | 2.3% |
| 40107 | Elections | 141,781 | 71,089 | 146,990 | 126,099 | 97,109 | 79,477 | (17,632) | 146,990 | 49,881 | 51.4% |
| 40108 | Supervisor of Assessments | 264,400 | 277,789 | 302,177 | 286,471 | 305,318 | 305,317 | (1) | 315,547 | 10,229 | 3.4% |
| 40109 | Board of Review | 10,368 | 13,064 | 14,636 | 10,213 | 14,636 | 14,636 | 0 | 14,636 | 0 | 0.0% |
| 40110 | Information & Cmpt. Tech. | 128,498 | 133,722 | 133,128 | 131,373 | 170,789 | 169,564 | (1,225) | 175,558 | 4,770 | 2.8% |
| Miscellaneous | | | | | | | | | | | |
| 40112 | Miscellaneous | 160,588 | 167,272 | 211,199 | 187,677 | 253,039 | 250,734 | (2,305) | 232,289 | (20,750) | -8.2% |
| Public Safety | | | | | | | | | | | |
| 41121 | County Sheriff | 1,577,914 | 1,637,662 | 1,675,269 | 1,713,961 | 1,714,783 | 1,719,900 | 5,117 | 1,809,203 | 94,420 | 5.5% |
| 41122 | Safety Building | 579,805 | 594,801 | 658,464 | 658,615 | 678,923 | 678,924 | 1 | 683,624 | 4,701 | 0.7% |
| 41123 | Communications | 775,273 | 798,824 | 794,776 | 826,617 | 810,244 | 810,243 | (1) | 859,144 | 48,900 | 6.0% |
| 41124 | Court Security | 96,163 | 110,869 | 108,201 | 118,381 | 182,727 | 182,727 | 0 | 190,333 | 7,606 | 4.2% |
| 41125 | Emergency Management | 17,070 | 18,488 | 29,236 | 20,057 | 50,556 | 51,646 | 1,090 | 57,788 | 7,232 | 14.3% |
| 41126 | Merit Commission | 1,311 | 250 | 4,000 | 898 | 4,000 | 4,000 | 0 | 4,000 | 0 | 0.0% |
| 41127 | County Coroner | 43,263 | 48,636 | 59,890 | 55,122 | 60,315 | 60,315 | 0 | 56,370 | (3,944) | -6.5% |
| Judiciary & Court Related | | | | | | | | | | | |
| 42131 | Courts | 157,265 | 159,983 | 178,850 | 150,835 | 180,972 | 158,622 | (22,350) | 184,083 | 3,110 | 1.7% |

| Acct. No. | Account Title | Year Ended | Year Ended | Year Ending | | Year Ending | | | Year Ended | \$ Amount | % |
|--|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| | | Nov. 30 | Nov. 30 | Nov. 30 | | Nov. 30 | | | Nov. 30 | Budget | Budget |
| | | 2012 | 2013 | 2014 | | 2015 | | | 2016 | Change | Change |
| | | ACTUAL | ACTUAL | Budget | ACTUAL | Budget | Est Actual | Variance | Budget | 15 to '16 | 15 to '16 |
| 42132 | Probation Department | 382,203 | 385,638 | 414,802 | 408,380 | 423,644 | 422,344 | (1,300) | 435,338 | 11,694 | 2.8% |
| 42133 | Circuit Clerk | 285,918 | 297,582 | 317,205 | 306,371 | 323,802 | 309,653 | (14,149) | 319,096 | (4,706) | -1.5% |
| 42134 | States Attorney | 416,661 | 405,526 | 462,531 | 424,550 | 473,301 | 431,155 | (42,146) | 483,252 | 9,951 | 2.1% |
| Health, Education & Social Services | | | | | | | | | | | |
| 44153 | Animal Control | 95,793 | 106,347 | 113,642 | 89,743 | 91,276 | 67,585 | (23,691) | 0 | (91,276) | -100.0% |
| 44157 | Social & Environmental Serv. | 70,585 | 73,553 | 70,553 | 31,803 | 33,303 | 33,303 | 0 | 33,303 | 0 | 0.0% |
| 44159 | Regional Supt. of Schools | 47,434 | 45,624 | 45,277 | 45,327 | 45,501 | 45,501 | 0 | 45,384 | (117) | -0.3% |
| Econ. & Physical Development & Planning | | | | | | | | | | | |
| 45162 | Economic Development/Planning | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,641 | 14,641 | #DIV/0! |
| 45163 | Zoning & Building Code Admin. | 196,021 | 200,725 | 232,593 | 206,663 | 241,652 | 234,029 | (7,623) | 243,103 | 1,451 | 0.6% |
| Contingency | | | | | | | | | | | |
| 49197 | Transfer Out-Contingency Fund | 161,355 | 206,954 | 0 | 0 | 138,099 | 138,099 | (0) | 14,604 | (123,495) | -89.4% |
| 49197 | Transfers Out - Economic Dev. Investment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 49197 | Transfers Out - Mental Health | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 49197 | Transfers Out - Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 49197 | Transfer Out - Emergency Ser. Comm. Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 49197 | Transfers Out - Capital Investment | 0 | 25,000 | 0 | 0 | 189,100 | 189,100 | (0) | 182,000 | (7,100) | -3.8% |
| 49197 | Transfers Out - Capital Equipment | 0 | 120,640 | 191,965 | 191,965 | 48,840 | 48,840 | 0 | 45,000 | (3,840) | -7.9% |
| 49197 | Transfer Out - Debt Service to ESC Fund | 125,000 | 125,534 | 125,534 | 125,534 | 125,534 | 125,534 | (0) | 125,534 | (0) | 0.0% |
| | Total Contingency | 286,355 | 478,128 | 317,500 | 317,499 | 501,574 | 501,573 | (1) | 367,138 | (134,436) | -26.8% |
| | Total General Fund Expenditures | 6,697,277 | 7,040,011 | 7,394,802 | 7,152,652 | 7,781,720 | 7,629,322 | (152,398) | 7,810,737 | 29,018 | 0.4% |
| | Total General Fund Revenues | 7,067,677 | 7,110,753 | 6,954,733 | 7,047,632 | 7,396,812 | 7,531,292 | 134,480 | 7,474,498 | 77,686 | 1.1% |
| | Net Revenues over Expenditures | 370,400 | 70,742 | (440,069) | (105,020) | (384,908) | (98,030) | 286,878 | (336,239) | 48,668 | -12.6% |
| | Fund Balance, beginning of year | 2,801,346 | 3,171,746 | 3,242,488 | 3,242,488 | 3,137,468 | 3,137,468 | 0 | 3,039,439 | (98,030) | -3.1% |
| | Fund Balance, end of year | 3,171,746 | 3,242,488 | 2,802,419 | 3,137,468 | 2,752,561 | 3,039,439 | 286,878 | 2,703,199 | (49,361) | -1.8% |

Jo Daviess County FY2016 Projected General Fund Expenditures

\$7,810,737

11/17/2015



Jo Daviess County, IL
Annual Budget
FY2016

| 001-40101 Courthouse | | | | | | | | | |
|----------------------|---|----------------|----------------|----------------|----------------|---------------|----------------|----------------|------------|
| EXPENDITURES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | Amount of | |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 22,516 | 0 | 0 | 769 | 0 | 768 | 769 | (0) |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | COMMODITIES | 3,477 | 3,042 | 2,732 | 3,001 | 2,648 | 3,001 | 3,001 | (0) |
| | CONTRACTUAL SERVICES | 91,792 | 118,364 | 120,104 | 123,575 | 88,346 | 123,575 | 123,575 | 0 |
| | CAPITAL OUTLAY | 0 | 0 | 272 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTALS | 117,785 | 121,406 | 123,108 | 127,345 | 90,994 | 127,344 | 127,344 | (0) |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | 14,575 | 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 | 5,147 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | 904 | 0 | 0 | 44 | 0 | 44 | 44 | 0 |
| 422 | Medicare Contribution | 211 | 0 | 0 | 10 | 0 | 10 | 10 | (0) |
| 431 | Retirement Contribution (IMRF) | 1,679 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | 966 | 825 | 428 | 1,000 | 403 | 1,000 | 1,000 | 0 |
| 602 | Janitorial Supplies | 2,511 | 2,217 | 2,304 | 2,001 | 2,246 | 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 | | | | | | | | |
| 701 | Maintenance Service | 27,766 | 54,861 | 53,430 | 55,220 | 44,166 | 55,220 | 55,220 | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone | 206 | 193 | 231 | 175 | 214 | 175 | 175 | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | 63,820 | 63,310 | 66,444 | 68,180 | 43,966 | 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 | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | 0 | 0 | 272 | 0 | 0 | 0 | 0 | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous Expense | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 117,785 | 121,406 | 123,108 | 127,345 | 90,994 | 127,344 | 127,344 | (0) |

Jo Daviess County, IL
Annual Budget
FY2016

| 001-40102 County Board | | | | | | | | | |
|------------------------|---|------------------|------------------|------------------|------------------|---------------|------------------|----------------|----------------|
| EXPENDITURES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Change | % 15 to '16 |
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | PERSONNEL | 67,291 | 83,142 | 80,014 | 87,827 | 57,851 | 87,827 | 87,827 | 0.0% |
| | TRAINING & PROFESSIONAL DEV. | 1,436 | 1,619 | 1,618 | 4,372 | 1,666 | 4,372 | 4,372 | 0.0% |
| | COMMODITIES | 1,654 | 1,699 | 1,945 | 2,088 | 1,920 | 2,088 | 2,088 | 0.0% |
| | CONTRACTUAL SERVICES | 3,815 | 1,619 | 1,484 | 5,523 | 425 | 5,523 | 5,523 | 0.0% |
| | CAPITAL OUTLAY | 1,253 | 342 | 882 | 2,588 | 0 | 2,588 | 2,588 | 0.0% |
| | OTHER | 541 | 5,213 | 1,071 | 4,000 | 2,160 | 4,000 | 4,000 | 0.0% |
| | TOTALS | 75,990 | 93,634 | 87,013 | 106,398 | 64,022 | 106,398 | 106,398 | 0.0% |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | #DIV/0! |
| 402 | Salaries - Per diem | 44,590 | 55,020 | 53,100 | 59,280 | 40,080 | 59,280 | 59,280 | 0.0% |
| 403 | Salaries - Part-time & Temporary | 3,000 | 6,300 | 6,300 | 6,300 | 2,833 | 6,300 | 6,300 | 0.0% |
| 405 | Salaries - Overtime | | | | | | | | #DIV/0! |
| 411 | Health Insurance | | | | | | | | #DIV/0! |
| 412 | Unemployment Insurance | | | | | | | | #DIV/0! |
| 413 | Worker's Comp. Insurance | | | | | | | | #DIV/0! |
| 421 | Social Security Contribution | 2,961 | 3,792 | 3,683 | 4,066 | 2,661 | 4,066 | 4,066 | 0.0% |
| 422 | Medicare Contribution | 698 | 881 | 861 | 951 | 622 | 951 | 951 | 0.0% |
| 431 | Retirement Contribution (IMRF) | | | | | | | | #DIV/0! |
| 441 | Uniform Allowance | | | | | | | | #DIV/0! |
| 451 | Automobile Mileage | 16,042 | 17,149 | 16,069 | 17,230 | 11,655 | 17,230 | 17,230 | 0.0% |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | 361 | 544 | 343 | 2,510 | 391 | 2,510 | 2,510 | 0.0% |
| 502 | Travel Expense | | | | 562 | 0 | 562 | 562 | 0.0% |
| 503 | Dues | 1,075 | 1,075 | 1,275 | 1,300 | 1,275 | 1,300 | 1,300 | 0.0% |
| 504 | Publications | | | | | | | | #DIV/0! |
| 505 | Tuition Reimbursement | | | | | | | | #DIV/0! |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | #DIV/0! |
| 602 | Janitorial Supplies | | | | | | | | #DIV/0! |
| 603 | Operating Supplies | | | | | | | | #DIV/0! |
| 604 | Computer Supplies | 0 | 27 | 406 | 288 | 163 | 288 | 288 | 0.0% |
| 605 | Office Supplies | 1,654 | 1,672 | 1,539 | 1,800 | 1,757 | 1,800 | 1,800 | 0.0% |
| 606 | Minor Equipment & Small Tools | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 611 | Automotive Fuel/Oil | | | | | | | | #DIV/0! |
| 621 | Print Materials | | | | | | | | #DIV/0! |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | #DIV/0! |
| 702 | Professional Service | 378 | 480 | 973 | 2,533 | 0 | 2,533 | 2,533 | 0.0% |
| 703 | Postage | 1,373 | 378 | 149 | 1,000 | 172 | 1,000 | 1,000 | 0.0% |
| 704 | Telephone & Electronic Communications | 311 | 341 | 315 | 490 | 253 | 490 | 490 | 0.0% |
| 705 | Publishing | 1,115 | 277 | 47 | 1,500 | 0 | 1,500 | 1,500 | 0.0% |
| 706 | Printing | 639 | 143 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 711 | Utilities | | | | | | | | #DIV/0! |
| 712 | Garbage Disposal | | | | | | | | #DIV/0! |
| 719 | Other Service Charges | | | | | | | | #DIV/0! |
| 721 | Liability Insurance | | | | | | | | #DIV/0! |
| 722 | General Insurance | | | | | | | | #DIV/0! |
| 723 | Risk Management Contribution | | | | | | | | #DIV/0! |
| 724 | Rentals | | | | | | | | #DIV/0! |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | #DIV/0! |
| 805 | Buildings | | | | | | | | #DIV/0! |
| 810 | Equipment | 1,253 | 342 | 882 | 2,588 | 0 | 2,588 | 2,588 | 0.0% |
| 815 | Furniture | | | | | | | | #DIV/0! |
| 820 | Vehicle | | | | | | | | #DIV/0! |
| 830 | Highways | | | | | | | | #DIV/0! |
| 890 | Other Improvements | | | | | | | | #DIV/0! |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | #DIV/0! |
| 905 | Miscellaneous Expense | 541 | 25 | 71 | 2,000 | 160 | 2,000 | 2,000 | 0.0% |
| 910 | Intergovernmental Agreement | | | | | | | | #DIV/0! |
| 990 | Interfund Transfer | | 5,188 | 1,000 | 2,000 | 2,000 | 2,000 | 2,000 | 0.0% |
| | TOTAL EXPENDITURES | 75,990 | 93,634 | 87,013 | 106,398 | 64,022 | 106,398 | 106,398 | 0.0% |

Jo Daviess County, IL
Annual Budget
FY2016

| 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, | 2015 | | Nov. 30, | | |
| | | 2012 | 2013 | 2014 | BUDGET | 10-mo Actual | Est. Actual | 2016 | 15 to '16 |
| | | ACTUAL | ACTUAL | ACTUAL | | | | PROPOSED | |
| | PERSONNEL | 156,376 | 160,440 | 169,240 | 177,547 | 140,242 | 169,163 | 178,112 | 565 |
| | TRAINING & PROFESSIONAL DEV. | 1,437 | 1,826 | 1,785 | 2,581 | 1,655 | 2,381 | 2,581 | 0 |
| | COMMODITIES | 2,216 | 2,065 | 2,115 | 1,810 | 1,554 | 2,010 | 1,810 | 0 |
| | CONTRACTUAL SERVICES | 398 | 612 | 1,150 | 1,400 | 847 | 1,421 | 1,400 | 0 |
| | CAPITAL OUTLAY | 0 | 0 |
| | OTHER | 1,000 | 0 |
| | TOTALS | 161,427 | 165,943 | 175,290 | 184,338 | 145,297 | 175,975 | 184,903 | 565 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | 114,824 | 118,095 | 130,233 | 123,753 | 102,214 | 123,753 | 125,846 | 2,093 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | 10,293 | 9,672 | 3,416 | 10,417 | 5,486 | 8,000 | 10,711 | 294 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | 8,008 | 8,182 | 10,126 | 18,862 | 12,856 | 13,975 | 16,640 | (2,222) |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | 7,767 | 7,826 | 8,189 | 8,319 | 6,587 | 8,169 | 8,467 | 148 |
| 422 | Medicare Contribution | 1,817 | 1,830 | 1,915 | 1,945 | 1,541 | 1,015 | 1,980 | 35 |
| 431 | Retirement Contribution (IMRF/SLEP) | 13,543 | 14,459 | 15,360 | 13,851 | 11,336 | 13,851 | 14,068 | 217 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | 124 | 375 | 0 | 400 | 222 | 400 | 400 | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | 527 | 229 | 190 | 881 | 200 | 681 | 881 | 0 |
| 502 | Travel Expense | 0 | 459 | 432 | 500 | 296 | 500 | 500 | 0 |
| 503 | Dues | 910 | 1,138 | 1,164 | 1,200 | 1,159 | 1,200 | 1,200 | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | 108 | 73 | 356 | 110 | 82 | 110 | 110 | 0 |
| 605 | Office Supplies | 1,928 | 1,792 | 1,529 | 1,500 | 1,472 | 1,700 | 1,500 | 0 |
| 606 | Minor Equipment & Small Tools | 180 | 200 | 230 | 200 | 0 | 200 | 200 | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | 0 | 0 | 32 | 100 | 30 | 100 | 100 | 0 |
| 703 | Postage | 12 | 5 | 5 | 200 | 0 | 200 | 200 | 0 |
| 704 | Telephone & Electronic Communications | 309 | 606 | 889 | 1,000 | 696 | 1,000 | 1,000 | 0 |
| 705 | Publishing | 77 | 0 | 224 | 100 | 121 | 121 | 100 | 0 |
| 706 | Printing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous Expense | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 0 |
| | TOTAL EXPENDITURES | 161,427 | 165,943 | 175,290 | 184,338 | 145,297 | 175,975 | 184,903 | 565 |

Jo Daviess County, IL
Annual Budget
FY2016

| 001-40104 County Treasurer | | | | | | | | | |
|----------------------------|---|------------------|------------------|------------------|------------------|------------------|-------------|-----------|---------|
| EXPENDITURES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of | Change |
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | Nov. 30, 2016 | 15 to '16 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | PERSONNEL | 201,717 | 210,735 | 218,215 | 231,712 | 185,881 | 220,242 | 236,261 | 4,549 |
| | TRAINING & PROFESSIONAL DEV. | 1,095 | 1,020 | 1,417 | 1,760 | 1,092 | 1,610 | 1,400 | (360) |
| | COMMODITIES | 1,149 | 933 | 1,014 | 1,403 | 1,596 | 1,756 | 1,660 | 257 |
| | CONTRACTUAL SERVICES | 18,888 | 19,303 | 20,243 | 21,627 | 19,918 | 20,710 | 22,835 | 1,208 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 0 | 0 | 2,000 | 2,000 | 2,000 | 2,000 | 1,750 | (250) |
| | TOTALS | 222,850 | 231,990 | 242,890 | 258,502 | 210,487 | 246,318 | 263,906 | 5,404 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | 137,092 | 144,319 | 146,625 | 152,792 | 132,628 | 152,792 | 156,741 | 3,949 |
| 402 | Salaries - Per diem | | | | | | | | |
| 403 | Salaries - Part-time & Temporary | 8,105 | 6,550 | 8,302 | 12,519 | 3,974 | 5,000 | 9,476 | (3,043) |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | 30,010 | 30,832 | 34,561 | 35,943 | 24,826 | 31,992 | 38,570 | 2,627 |
| 412 | Unemployment Insurance | | | | | | | | |
| 413 | Worker's Comp. Insurance | | | | | | | | |
| 421 | Social Security Contribution | 8,815 | 9,298 | 9,454 | 10,652 | 8,417 | 10,652 | 10,708 | 56 |
| 422 | Medicare Contribution | 2,062 | 2,175 | 2,211 | 2,491 | 1,968 | 2,491 | 2,504 | 13 |
| 431 | Retirement Contribution (IMRF) | 15,634 | 17,561 | 17,063 | 17,315 | 14,068 | 17,315 | 17,761 | 446 |
| 441 | Uniform Allowance | | | | | | | | |
| 451 | Automobile Mileage | 0 | 0 | 0 | 0 | 0 | 0 | 500 | |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | 0 | 0 | 0 | 500 | 469 | 500 | 500 | 0 |
| 502 | Travel Expense | 795 | 674 | 711 | 960 | 623 | 960 | 750 | (210) |
| 503 | Dues | 300 | 346 | 706 | 300 | 0 | 150 | 150 | (150) |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | 0 | 0 | 0 | 0 | 253 | 253 | 200 | 200 |
| 605 | Office Supplies | 1,149 | 933 | 1,014 | 1,403 | 1,243 | 1,403 | 1,460 | 57 |
| 606 | Minor Equipment & Small Tools | 0 | 0 | 0 | 0 | 100 | 100 | 0 | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | 1,230 | 1,166 | 1,412 | 1,917 | 1,291 | 1,500 | 1,750 | (167) |
| 702 | Professional Service | 16,538 | 16,810 | 16,948 | 17,110 | 17,087 | 17,110 | 18,535 | 1,425 |
| 703 | Postage | 500 | 263 | 211 | 1,000 | 210 | 500 | 1,000 | 0 |
| 704 | Telephone & Electronic Communications | 621 | 1,064 | 1,671 | 1,600 | 1,329 | 1,600 | 1,550 | (50) |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous Expense | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | | | 2,000 | 2,000 | 2,000 | 2,000 | 1,750 | (250) |
| | TOTAL EXPENDITURES | 222,850 | 231,990 | 242,890 | 258,502 | 210,487 | 246,318 | 263,906 | 5,404 |

Jo Daviess County, IL
Annual Budget
FY2015

| 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 |
| | | 2012 | 2013 | 2014 | | 2015 | 2016 | | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | COMMODITIES | 5,214 | 5,358 | 4,182 | 5,500 | 2,754 | 5,500 | 6,000 | 500 |
| | CONTRACTUAL SERVICES | 13,796 | 13,001 | 13,110 | 14,200 | 9,205 | 13,750 | 13,700 | (500) |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTALS | 19,011 | 18,359 | 17,292 | 19,700 | 11,959 | 19,250 | 19,700 | 0 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 402 | Salaries - Per Diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | | | | | | | | 0 |
| 422 | Medicare Contribution | | | | | | | | 0 |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Milage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | 5,214 | 5,358 | 4,182 | 5,500 | 2,559 | 5,500 | 5,000 | (500) |
| 606 | Minor Equipment & Small Tools | 0 | 0 | 0 | 0 | 195 | 0 | 1,000 | 1,000 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | 11,952 | 11,481 | 11,600 | 12,000 | 7,765 | 12,000 | 12,000 | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | 1,461 | 1,396 | 1,010 | 1,700 | 1,233 | 1,500 | 1,500 | (200) |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | 384 | 125 | 500 | 500 | 207 | 250 | 200 | (300) |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous Expense | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 19,011 | 18,359 | 17,292 | 19,700 | 11,959 | 19,250 | 19,700 | 0 |

Jo Daviess County, IL
Annual Budget
FY2016

| 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, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | | Nov. 30, 2015 | | Nov. 30, 2016 | |
| | | ACTUAL | ACTUAL | ACTUAL | | 10-mo Actual | | PROPOSED | |
| | PERSONNEL | 324,484 | 339,177 | 350,427 | 379,017 | 301,998 | 373,005 | 387,352 | 8,335 |
| | TRAINING & PROFESSIONAL DEV. | 1,222 | 920 | 1,412 | 3,056 | 420 | 3,056 | 3,056 | 0 |
| | COMMODITIES | 6,680 | 8,555 | 7,335 | 7,390 | 5,239 | 7,390 | 7,390 | 0 |
| | CONTRACTUAL SERVICES | 27,660 | 28,956 | 28,730 | 36,012 | 25,753 | 36,838 | 37,367 | 1,355 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 5,500 | 5,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 0 |
| | TOTALS | 365,546 | 383,108 | 390,403 | 427,975 | 335,910 | 422,789 | 437,665 | 9,690 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | 221,810 | 232,420 | 241,026 | 249,827 | 209,564 | 249,827 | 256,578 | 6,751 |
| 402 | Salaries - Per diem | | | | | | | | |
| 403 | Salaries - Part-time & Temporary | 4,260 | 3,767 | 495 | 7,013 | 0 | 1,000 | 7,202 | 189 |
| 405 | Salaries - Overtime | | | | | | | | |
| 411 | Health Insurance | 57,488 | 59,806 | 65,633 | 72,342 | 55,837 | 72,342 | 72,445 | 103 |
| 412 | Unemployment Insurance | | | | | | | | |
| 413 | Worker's Comp. Insurance | | | | | | | | |
| 421 | Social Security Contribution | 13,382 | 13,704 | 13,942 | 16,451 | 12,218 | 16,451 | 16,881 | 430 |
| 422 | Medicare Contribution | 3,130 | 3,205 | 3,261 | 3,847 | 2,857 | 3,847 | 3,948 | 101 |
| 431 | Retirement Contribution (IMRF) | 24,415 | 26,274 | 26,070 | 27,863 | 21,521 | 27,863 | 28,623 | 760 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | | | 0 | 1,675 | 0 | 1,675 | 1,675 | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | 1,222 | 920 | 1,412 | 3,056 | 420 | 3,056 | 3,056 | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | 6,680 | 8,555 | 7,335 | 7,390 | 5,239 | 7,390 | 7,390 | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 620 | Anticipated Revenue Stamps Sold | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | 0 | 166 | 42 | 400 | 0 | 400 | 400 | 0 |
| 702 | Professional Service | 20,154 | 20,469 | 19,758 | 23,857 | 18,641 | 23,857 | 25,212 | 1,355 |
| 703 | Postage | 5,811 | 6,023 | 5,991 | 9,255 | 4,378 | 9,255 | 9,255 | 0 |
| 704 | Telephone & Electronic Communications | 1,694 | 2,297 | 2,938 | 2,500 | 2,734 | 3,326 | 2,500 | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous Expense | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | 5,500 | 5,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 0 |
| | TOTAL EXPENDITURES | 365,546 | 383,108 | 390,403 | 427,975 | 335,910 | 422,789 | 437,665 | 9,690 |

Jo Daviess County, IL
Annual Budget
FY2016

| 001-40107 Elections | | | | | | | | | |
|---------------------|---|----------------|---------------|----------------|---------------|---------------|---------------|----------------|---------------|
| EXPENDITURES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Amount of |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 39,725 | 16,499 | 39,862 | 22,014 | 16,926 | 17,977 | 43,990 | 21,976 |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | COMMODITIES | 29,342 | 9,864 | 22,272 | 15,095 | 8,375 | 10,000 | 32,000 | 16,905 |
| | CONTRACTUAL SERVICES | 72,713 | 44,725 | 63,966 | 60,000 | 36,603 | 51,500 | 71,000 | 11,000 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTALS | 141,781 | 71,089 | 126,099 | 97,109 | 61,904 | 79,477 | 146,990 | 49,881 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | 34,950 | 14,324 | 34,996 | 18,055 | 14,618 | 14,618 | 36,310 | 18,255 |
| 405 | Salaries - Overtime | 2,222 | 894 | 1,991 | 1,400 | 894 | 894 | 2,500 | 1,100 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | 169 | 55 | 123 | 87 | 55 | 55 | 155 | 68 |
| 422 | Medicare Contribution | 40 | 13 | 29 | 20 | 13 | 13 | 36 | 16 |
| 431 | Retirement Contribution (IMRF) | 258 | 108 | 231 | 152 | 97 | 97 | 272 | 120 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Milage | 2,086 | 1,105 | 2,492 | 2,300 | 1,249 | 2,300 | 4,717 | 2,417 |
| | 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 | 29,342 | 9,864 | 22,272 | 15,095 | 8,375 | 10,000 | 32,000 | 16,905 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | 35,323 | 22,143 | 29,453 | 30,000 | 18,359 | 30,000 | 30,000 | 0 |
| 702 | Professional Service | 30,712 | 11,377 | 27,349 | 16,500 | 9,610 | 10,000 | 30,000 | 13,500 |
| 703 | Postage | 2,346 | 6,460 | 2,271 | 7,500 | 6,536 | 7,500 | 4,000 | (3,500) |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | 4,332 | 4,746 | 4,892 | 6,000 | 2,099 | 4,000 | 7,000 | 1,000 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous Expense | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 141,781 | 71,089 | 126,099 | 97,109 | 61,904 | 79,477 | 146,990 | 49,881 |

Jo Daviess County, IL
Annual Budget
FY2016

| 001-40108 Chief County Assessment Officer | | | | | | | | | |
|---|---|------------------|------------------|------------------|------------------|----------------|------------------|----------------|-----------|
| EXPENDITURES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of | Change |
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 225,672 | 232,485 | 236,294 | 250,784 | 200,558 | 250,783 | 258,640 | 7,856 |
| | TRAINING & PROFESSIONAL DEV. | 5,613 | 3,396 | 4,935 | 5,306 | 4,024 | 5,306 | 5,306 | 0 |
| | COMMODITIES | 2,562 | 4,106 | 3,795 | 5,323 | 1,685 | 5,323 | 5,323 | 0 |
| | CONTRACTUAL SERVICES | 27,477 | 34,725 | 38,371 | 40,829 | 33,299 | 40,829 | 43,202 | 2,373 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 3,076 | 3,076 | 3,076 | 3,076 | 3,076 | 3,076 | 3,076 | 0 |
| | TOTALS | 264,400 | 277,789 | 286,471 | 305,318 | 242,643 | 305,317 | 315,547 | 10,229 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | 155,738 | 165,441 | 165,393 | 174,068 | 141,687 | 174,068 | 178,086 | 4,018 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | 6,407 | 604 | 535 | 1,571 | 498 | 1,571 | 1,613 | 42 |
| 405 | Salaries - Overtime | 0 | 0 | 0 | 930 | 0 | 930 | 930 | 0 |
| 411 | Health Insurance | 33,986 | 34,934 | 39,606 | 40,829 | 33,796 | 40,829 | 43,860 | 3,031 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | 9,684 | 9,870 | 9,857 | 11,133 | 8,146 | 11,133 | 11,385 | 252 |
| 422 | Medicare Contribution | 2,265 | 2,308 | 2,305 | 2,604 | 1,905 | 2,604 | 2,663 | 59 |
| 431 | Retirement Contribution (IMRF) | 17,287 | 19,178 | 18,415 | 19,348 | 14,306 | 19,348 | 19,803 | 455 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Milage | 305 | 150 | 184 | 300 | 220 | 300 | 300 | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | 1,375 | 675 | 1,368 | 1,400 | 1,019 | 1,400 | 1,400 | 0 |
| 502 | Travel Expense | 3,737 | 2,240 | 3,066 | 3,200 | 2,947 | 3,200 | 3,200 | 0 |
| 503 | Dues | 445 | 425 | 445 | 450 | 0 | 450 | 450 | 0 |
| 504 | Publications | 56 | 56 | 56 | 256 | 58 | 256 | 256 | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | 291 | 750 | 882 | 1,723 | 331 | 1,723 | 1,723 | 0 |
| 605 | Office Supplies | 2,271 | 3,356 | 2,913 | 3,600 | 1,355 | 3,600 | 3,600 | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | 1,695 | 1,816 | 1,356 | 2,050 | 812 | 2,050 | 2,050 | 0 |
| 702 | Professional Service | 11,942 | 13,515 | 15,046 | 15,159 | 13,636 | 15,159 | 17,532 | 2,373 |
| 703 | Postage | 5,757 | 7,639 | 9,498 | 8,443 | 7,528 | 8,443 | 8,443 | 0 |
| 704 | Telephone & Electronic Communications | 1,337 | 2,146 | 2,640 | 3,400 | 2,146 | 3,400 | 3,400 | 0 |
| 705 | Publishing | 6,596 | 9,389 | 9,351 | 11,277 | 9,076 | 11,277 | 11,277 | 0 |
| 706 | Printing | 150 | 221 | 480 | 500 | 102 | 500 | 500 | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous Expense | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | 3,076 | 3,076 | 3,076 | 3,076 | 3,076 | 3,076 | 3,076 | 0 |
| | TOTAL EXPENDITURES | 264,400 | 277,789 | 286,471 | 305,318 | 242,643 | 305,317 | 315,547 | 10,229 |

Jo Daviess County, IL
Annual Budget
FY2016

| 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 | |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 10,139 | 10,177 | 10,101 | 11,089 | 10,033 | 11,089 | 11,089 | 0 |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 0 | 847 | 0 | 847 | 1,647 | 800 |
| | COMMODITIES | 0 | 0 | 0 | 800 | 488 | 800 | 0 | (800) |
| | CONTRACTUAL SERVICES | 229 | 2,888 | 112 | 1,900 | 139 | 1,900 | 1,900 | 0 |
| | CAPITAL OUTLAY | 0 | 0 |
| | OTHER | 0 | 0 |
| | TOTALS | 10,368 | 13,064 | 10,213 | 14,636 | 10,660 | 14,636 | 14,636 | 0 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 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) | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Milage | 450 | 488 | 412 | 1,400 | 345 | 1,400 | 1,400 | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | 0 | 0 | 0 | 50 | 0 | 50 | 850 | 800 |
| 502 | Travel Expense | 0 | 0 | 0 | 797 | 0 | 797 | 797 | 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 | | | | 800 | 488 | 800 | 0 | (800) |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | 229 | 2,550 | 112 | 800 | 139 | 800 | 800 | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | 0 | 63 | 0 | 900 | 0 | 900 | 900 | 0 |
| 706 | Printing | 0 | 274 | 0 | 200 | 0 | 200 | 200 | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous Expense | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 10,368 | 13,064 | 10,213 | 14,636 | 10,660 | 14,636 | 14,636 | 0 |

Jo Daviess County, IL
Annual Budget
FY2016

| 001-40110 Information & Communications Technology | | | | | | | | | |
|---|---|------------------|------------------|------------------|------------------|--------------|------------------|-----------|-----------|
| EXPENDITURES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of | |
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | Change |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 106,726 | 107,923 | 113,246 | 149,514 | 124,660 | 149,514 | 154,283 | 4,770 |
| | TRAINING & PROFESSIONAL DEV. | 581 | 10,617 | 17 | 1,250 | 998 | 1,000 | 1,250 | 0 |
| | COMMODITIES | 1,876 | 3,764 | 1,633 | 2,000 | 1,050 | 1,900 | 2,000 | 0 |
| | CONTRACTUAL SERVICES | 10,304 | 4,856 | 5,099 | 6,960 | 6,180 | 6,500 | 8,160 | 1,200 |
| | CAPITAL OUTLAY | 2,148 | 3,961 | 2,329 | 2,100 | 2,094 | 2,100 | 2,100 | 0 |
| | OTHER | 6,863 | 2,600 | 9,050 | 8,965 | 8,550 | 8,550 | 7,765 | (1,200) |
| | TOTALS | 128,498 | 133,722 | 131,373 | 170,789 | 143,532 | 169,564 | 175,558 | 4,770 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | 80,409 | 80,933 | 84,261 | 112,066 | 93,871 | 112,066 | 115,139 | 3,073 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | 9,762 | 10,024 | 11,309 | 15,493 | 12,827 | 15,493 | 16,609 | 1,116 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | 4,983 | 5,015 | 5,221 | 6,948 | 5,775 | 6,948 | 7,139 | 191 |
| 422 | Medicare Contribution | 1,165 | 1,173 | 1,221 | 1,626 | 1,351 | 1,626 | 1,670 | 44 |
| 431 | Retirement Contribution (IMRF) | 9,276 | 9,781 | 9,784 | 12,181 | 10,170 | 12,181 | 12,527 | 345 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | 1,131 | 998 | 1,450 | 1,200 | 667 | 1,200 | 1,200 | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | 475 | 9,826 | 0 | 1,000 | 998 | 1,000 | 1,000 | 0 |
| 502 | Travel Expense | 30 | 650 | 17 | 250 | 0 | 0 | 250 | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | 76 | 140 | 0 | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | 1,761 | 3,484 | 1,492 | 1,750 | 1,012 | 1,750 | 1,750 | 0 |
| 605 | Office Supplies | 115 | 280 | 141 | 250 | 38 | 150 | 250 | 0 |
| 606 | Minor Equipment & Small Tools | 0 | 0 | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | 0 | | | | | | | 0 |
| 702 | Professional Service | 6,132 | 3,089 | 3,120 | 4,400 | 4,181 | 4,000 | 4,400 | 0 |
| 703 | Postage | 0 | 0 | 38 | 600 | 0 | 100 | 600 | 0 |
| 704 | Telephone & Electronic Communications | 4,171 | 1,768 | 1,941 | 1,960 | 1,999 | 2,400 | 3,160 | 1,200 |
| 705 | Publishing | 0 | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | 2,148 | 3,961 | 2,329 | 2,100 | 2,094 | 2,100 | 2,100 | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | 0 | 0 | 0 | 415 | 0 | 0 | 265 | (150) |
| 905 | Miscellaneous Expense | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | 6,863 | 2,600 | 9,050 | 8,550 | 8,550 | 8,550 | 7,500 | (1,050) |
| | TOTAL EXPENDITURES | 0 | 133,722 | 131,373 | 170,789 | 143,532 | 169,564 | 175,558 | 4,770 |

Jo Daviess County, IL
Annual Budget
FY2016

| 001-40112 Miscellaneous | | | | | | | | | |
|-------------------------|--|------------------|------------------|------------------|------------------|------------------|----------------|----------------|-----------------|
| EXPENDITURES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of | Change |
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | Nov. 30, 2016 | 15 to '16 | | |
| | | 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 | 43,650 | 36,387 | 43,650 | 22,300 | (21,350) |
| | CONTRACTUAL SERVICES | 66,815 | 53,975 | 67,781 | 100,539 | 71,599 | 98,275 | 101,139 | 600 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 93,773 | 113,298 | 119,896 | 108,850 | 1,309 | 108,809 | 108,850 | 0 |
| | TOTALS | 160,588 | 167,272 | 187,677 | 253,039 | 109,294 | 250,734 | 232,289 | (20,750) |
| | 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 | 0 | 0 | 43,650 | 36,387 | 43,650 | 22,300 | (21,350) |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 620 | Anticipated State Rev Stamps Sold | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | 62,147 | 57,866 | 65,619 | 94,764 | 64,343 | 92,500 | 95,364 | 600 |
| 703 | Postage | 4,471 | (4,084) | 1,934 | 5,535 | 7,042 | 5,535 | 5,535 | 0 |
| 704 | Telephone & Electronic Communications | 197 | 193 | 228 | 240 | 214 | 240 | 240 | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 903 | R R SCH #210 Fish/Wildlife R Act 20% | 1,068 | 989 | 1,398 | 1,800 | 1,309 | 1,309 | 1,800 | 0 |
| 905 | Miscellaneous (State Rev.Stamps, SO Reg) | 92,705 | 112,308 | 118,498 | 107,050 | 0 | 107,500 | 107,050 | 0 |
| 909 | Pharmaceutical Drug Pick-Up | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 910 | Intergovernmental Agreement (Homeland Security Grant Dis.) | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 160,588 | 167,272 | 187,677 | 253,039 | 109,294 | 250,734 | 232,289 | (20,750) |

Jo Daviess County, IL
Annual Budget
FY2016

| Miscellaneous Budget Detail | | | | | | | | |
|---|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| FY 2010 - FY 2016 | | | | | | | | |
| | FY10 | FY11 | FY12 | FY13 | FY14 | FY15 | FY16 | Change 15 to 16 |
| 702 Professional Services | | | | | | | | |
| Auditing Services | 64,595 | 64,595 | 70,000 | 70,000 | 70,000 | 71,400 | 78,200 | 6,800 |
| 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 | 1,500 | 0 | (1,500) |
| Cobra Admin | 600 | 600 | 775 | 775 | 775 | 775 | 775 | 0 |
| Cafeteria (Flex Spending) Plan Administration | 875 | 875 | 875 | 875 | 875 | 1,150 | 1,150 | 0 |
| Salary Survey | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Market Analysis Update-JDC Comp Plan | 0 | 0 | 0 | 0 | 0 | 9,500 | 0 | (9,500) |
| 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 | 3,000 | 0 |
| Comprehensive cost/fee study | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| GASB 45 Actuarial Study | 5,000 | 0 | 5,000 | 0 | 5,000 | 0 | 5,200 | 5,200 |
| Illinois State Police Livescan Fees | 0 | 0 | 0 | 0 | 2,300 | 2,300 | 1,900 | (400) |
| Total - 702 | \$80,709 | \$75,709 | \$86,289 | \$81,289 | \$88,589 | \$94,764 | \$95,364 | 600 |
| 604 Computer Supplies | | | | | | | | |
| Civic (Clarity) Financial Software Update | \$0 | \$0 | \$0 | \$0 | \$0 | \$43,650 | \$22,300 | (21,350) |
| 703 Postage | | | | | | | | |
| Postage machine rental/maintenance | 3,520 | 3,520 | 3,520 | 3,520 | 3,520 | 5,535 | 5,535 | 0 |
| 704 Telephone & Electronic Comm | | | | | | | | |
| Postage machine local phone line | 240 | 240 | 240 | 240 | 240 | 240 | 240 | 0 |
| 903 R R SCH #210 Fish/Wildlife R Act 20% | | | | | | | | |
| 20% portion of Fish/Wildlife Refuge Act payment | 0 | 0 | 1,000 | 1,800 | 1,800 | 1,800 | 1,800 | 0 |
| 905 Miscellaneous | | | | | | | | |
| State Portion Revenue Stamps | 0 | 92,000 | 92,000 | 112,000 | 116,000 | 106,000 | 106,000 | 0 |
| State Portion Sex Offender Registration Fees | 0 | 0 | 0 | 1,050 | 1,050 | 1,050 | 1,050 | 0 |
| Total - 905 | \$0 | \$92,000 | \$92,000 | \$113,050 | \$117,050 | \$107,050 | \$107,050 | 0 |
| Total - Miscellaneous Budget Target Amount | \$84,469 | \$171,469 | \$183,049 | \$199,899 | \$211,199 | \$253,039 | \$232,289 | (20,750) |

Jo Daviess County, IL
Annual Budget
FY2016

| 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, | | |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 1,346,132 | 1,404,213 | 1,480,866 | 1,474,932 | 1,270,017 | 1,480,049 | 1,569,352 | 94,420 |
| | TRAINING & PROFESSIONAL DEV. | 9,577 | 9,143 | 14,241 | 13,800 | 11,260 | 13,800 | 13,800 | 0 |
| | COMMODITIES | 99,134 | 92,945 | 94,147 | 91,769 | 77,532 | 91,769 | 91,769 | 0 |
| | CONTRACTUAL SERVICES | 37,372 | 47,361 | 40,707 | 50,282 | 37,100 | 50,282 | 50,282 | 0 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 85,698 | 84,000 | 84,000 | 84,000 | 84,000 | 84,000 | 84,000 | 0 |
| | TOTALS | 1,577,914 | 1,637,662 | 1,713,961 | 1,714,783 | 1,479,909 | 1,719,900 | 1,809,203 | 94,420 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | 864,273 | 879,537 | 902,473 | 906,356 | 785,758 | 906,356 | 957,093 | 50,737 |
| 405 | Salaries - Overtime (Union Provisions) | | | | | | | | 0 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | 6,152 | 6,538 | 5,964 | 33,480 | 4,171 | 33,480 | 34,384 | 904 |
| 405 | Salaries - Overtime | 94,573 | 105,162 | 132,469 | 67,900 | 90,287 | 67,900 | 67,900 | 0 |
| 405 | Salaries - Overtime - Holiday Patrol Grant | 0 | 0 | 0 | 0 | | 5,117 | 20,884 | 20,884 |
| 488 | Salaries - River Patrol | | | | | | | | 0 |
| 407 | Deputy Sheriff Holiday | | | | | | | | 0 |
| 411 | Health Insurance | 140,394 | 152,187 | 162,035 | 190,877 | 156,349 | 190,877 | 204,210 | 13,333 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | 58,731 | 59,464 | 62,393 | 62,883 | 52,330 | 62,883 | 67,379 | 4,496 |
| 422 | Medicare Contribution | 13,735 | 13,907 | 14,591 | 14,706 | 12,239 | 14,706 | 15,758 | 1,052 |
| 431 | Retirement Contribution (IMRF/SLEP) | 162,116 | 178,836 | 191,883 | 184,980 | 154,578 | 184,980 | 193,744 | 8,764 |
| 441 | Uniform Allowance | 6,158 | 8,581 | 9,058 | 13,750 | 14,306 | 13,750 | 8,000 | (5,750) |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | 4,350 | 3,850 | 6,447 | 7,500 | 4,112 | 7,500 | 7,500 | 0 |
| 502 | Travel Expense | 3,331 | 3,814 | 5,782 | 4,000 | 4,555 | 4,000 | 4,000 | 0 |
| 503 | Dues | 1,410 | 1,093 | 1,700 | 1,300 | 1,880 | 1,300 | 1,300 | 0 |
| 504 | Publications | 485 | 386 | 312 | 1,000 | 712 | 1,000 | 1,000 | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | 9,818 | 13,152 | 10,012 | 10,369 | 9,891 | 10,369 | 10,369 | 0 |
| 604 | Computer Supplies | | | | 3,900 | 1,286 | 3,900 | 3,900 | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | 1,805 | 1,459 | 2,264 | 2,500 | 283 | 2,500 | 2,500 | 0 |
| 611 | Automotive Fuel/Oil | 87,511 | 78,334 | 81,871 | 75,000 | 66,072 | 75,000 | 75,000 | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | 34,126 | 28,132 | 26,607 | 35,082 | 28,041 | 35,082 | 35,082 | 0 |
| 702 | Professional Service | 739 | 2,253 | 2,424 | 3,000 | 1,225 | 3,000 | 3,000 | 0 |
| 703 | Postage | 1,243 | 1,306 | 1,264 | 2,400 | 1,080 | 2,400 | 2,400 | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | 1,185 | 533 | 1,612 | 2,300 | 772 | 2,300 | 2,300 | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| 725 | Union Legal Services | 79 | 15,137 | 8,800 | 7,500 | 5,982 | 7,500 | 7,500 | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous Expense | 1,698 | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | 84,000 | 84,000 | 84,000 | 84,000 | 84,000 | 84,000 | 84,000 | 0 |
| | TOTAL EXPENDITURES | 1,577,914 | 1,637,662 | 1,713,961 | 1,714,783 | 1,479,909 | 1,719,900 | 1,809,203 | 94,420 |

Jo Daviess County, IL
Annual Budget
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| 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 |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 446,838 | 435,800 | 487,110 | 493,352 | 400,468 | 493,353 | 497,653 | 4,301 |
| | TRAINING & PROFESSIONAL DEV. | 343 | 1,581 | 311 | 2,135 | 869 | 2,135 | 2,135 | 0 |
| | COMMODITIES | 10,079 | 13,134 | 14,718 | 16,200 | 9,927 | 16,200 | 16,200 | 0 |
| | CONTRACTUAL SERVICES | 122,546 | 144,285 | 152,626 | 167,236 | 104,313 | 167,236 | 167,636 | 400 |
| | CAPITAL OUTLAY | 0 | 0 | 3,850 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTALS | 579,805 | 594,801 | 658,615 | 678,923 | 515,576 | 678,924 | 683,624 | 4,701 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | 274,657 | 265,786 | 287,843 | 291,767 | 243,010 | 291,767 | 300,779 | 9,012 |
| 405 | Salaries - Overtime (Union Provisions) | | | | | | | | 0 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | 2,322 | 1,253 | 6,988 | 3,164 | 11,602 | 3,164 | 3,249 | 85 |
| 405 | Salaries - Overtime | 39,367 | 38,502 | 39,564 | 35,000 | 21,130 | 35,000 | 35,000 | 0 |
| 411 | Health Insurance | 59,700 | 58,669 | 75,256 | 84,409 | 60,495 | 84,409 | 78,360 | (6,049) |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | 18,706 | 17,888 | 19,296 | 20,456 | 16,175 | 20,456 | 21,020 | 565 |
| 422 | Medicare Contribution | 4,375 | 4,183 | 4,513 | 4,784 | 3,783 | 4,784 | 4,916 | 132 |
| 431 | Retirement Contribution (IMRF/SLEP) | 46,235 | 48,471 | 52,034 | 52,273 | 40,498 | 52,273 | 52,829 | 557 |
| 441 | Uniform Allowance | 1,477 | 1,048 | 1,616 | 1,500 | 3,774 | 1,500 | 1,500 | 0 |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | 295 | 1,581 | 311 | 2,000 | 699 | 2,000 | 2,000 | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | 48 | 0 | 0 | 135 | 170 | 135 | 135 | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | 882 | 1,663 | 683 | 2,000 | 168 | 2,000 | 2,000 | 0 |
| 602 | Janitorial Supplies | 2,396 | 2,937 | 3,322 | 3,000 | 2,519 | 3,000 | 3,000 | 0 |
| 603 | Operating Supplies | 3,788 | 4,689 | 5,062 | 5,000 | 3,241 | 5,000 | 5,000 | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | 1,598 | 2,089 | 2,928 | 3,000 | 2,919 | 3,000 | 3,000 | 0 |
| 606 | Minor Equipment & Small Tools | 1,415 | 1,756 | 2,723 | 3,200 | 1,080 | 3,200 | 3,200 | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | 8,839 | 10,352 | 4,906 | 10,200 | 8,350 | 10,200 | 10,600 | 400 |
| 702 | Professional Service | 12,432 | 20,888 | 22,357 | 22,000 | 14,890 | 22,000 | 22,000 | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | 56,669 | 48,101 | 55,579 | 63,941 | 34,937 | 63,941 | 63,941 | 0 |
| 712 | Garbage Disposal | 1,240 | 1,141 | 1,169 | 1,100 | 969 | 1,100 | 1,100 | 0 |
| 719 | Other Service Charges | 37,969 | 57,048 | 60,691 | 60,800 | 38,099 | 60,800 | 60,800 | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | 5,317 | 4,337 | 5,597 | 7,200 | 5,457 | 7,200 | 7,200 | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| 725 | Union Legal Fees | 79 | 2,417 | 2,328 | 1,995 | 1,612 | 1,995 | 1,995 | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | 3,850 | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous Expense | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 579,805 | 594,801 | 658,615 | 678,923 | 515,576 | 678,924 | 683,624 | 4,701 |

Jo Daviess County, IL
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| 001-41123 Communications | | | | | | | | | |
|--------------------------|---|------------------|------------------|------------------|------------------|------------------|----------------|----------------|--------|
| EXPENDITURES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of | Change |
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | Nov. 30, 2016 | 15 to '16 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | PERSONNEL | 658,885 | 679,386 | 719,247 | 690,676 | 604,762 | 690,675 | 722,921 | 32,245 |
| | TRAINING & PROFESSIONAL DEV. | 188 | 0 | 125 | 500 | 338 | 500 | 500 | 0 |
| | COMMODITIES | 204 | 700 | 904 | 1,000 | 814 | 1,000 | 1,000 | 0 |
| | CONTRACTUAL SERVICES | 115,996 | 118,738 | 106,342 | 118,068 | 65,899 | 118,068 | 134,723 | 16,655 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTALS | 775,273 | 798,824 | 826,617 | 810,244 | 671,813 | 810,243 | 859,144 | 48,900 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | 398,384 | 407,432 | 429,032 | 418,494 | 362,135 | 418,494 | 436,656 | 18,162 |
| 405 | Salaries - Overtime (Union Provisions) | | | | | | | | 0 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | 1,293 | 1,121 | 1,365 | 8,438 | 1,173 | 8,438 | 8,666 | 228 |
| 405 | Salaries - Overtime | 80,841 | 78,980 | 78,343 | 57,300 | 64,305 | 57,300 | 57,300 | 0 |
| 411 | Health Insurance | 59,175 | 63,944 | 74,470 | 79,713 | 65,863 | 79,713 | 90,960 | 11,247 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | 29,554 | 29,821 | 31,066 | 30,022 | 26,032 | 30,022 | 31,163 | 1,141 |
| 422 | Medicare Contribution | 6,912 | 6,974 | 7,266 | 7,021 | 6,088 | 7,021 | 7,288 | 267 |
| 431 | Retirement Contribution (IMRF/SLEP) | 82,726 | 91,113 | 97,704 | 89,687 | 79,166 | 89,687 | 90,888 | 1,201 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | 188 | 0 | 125 | 500 | 338 | 500 | 500 | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | 204 | 700 | 904 | 1,000 | 814 | 1,000 | 1,000 | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | 12,657 | 26,864 | 44,570 | 35,775 | 28,351 | 35,775 | 37,430 | 1,655 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | 92,595 | 72,661 | 45,089 | 67,793 | 22,210 | 67,793 | 67,793 | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | 10,665 | 11,011 | 11,383 | 10,000 | 11,738 | 10,000 | 25,000 | 15,000 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| 725 | Union Legal Services | 79 | 8,202 | 5,300 | 4,500 | 3,600 | 4,500 | 4,500 | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous Expense | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 775,273 | 798,824 | 826,617 | 810,244 | 671,813 | 810,243 | 859,144 | 48,900 |

Jo Daviess County, IL
Annual Budget
FY2016

| 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 |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 95,936 | 109,250 | 114,987 | 166,231 | 108,396 | 166,231 | 173,837 | 7,606 |
| | TRAINING & PROFESSIONAL DEV. | 76 | 0 | 300 | 500 | 0 | 500 | 500 | 0 |
| | COMMODITIES | 0 | 400 | 693 | 1,000 | 576 | 1,000 | 1,000 | 0 |
| | CONTRACTUAL SERVICES | 151 | 1,218 | 1,414 | 4,005 | 826 | 4,005 | 4,005 | 0 |
| | CAPITAL OUTLAY | 0 | 0 | 987 | 1,000 | 126 | 1,000 | 1,000 | 0 |
| | OTHER | 0 | 0 | 0 | 9,991 | 0 | 9,991 | 9,991 | 0 |
| | TOTALS | 96,163 | 110,869 | 118,381 | 182,727 | 109,924 | 182,727 | 190,333 | 7,606 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | 65,870 | 67,985 | 70,736 | 97,905 | 63,714 | 97,905 | 102,336 | 4,431 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | 550 | 2,408 | 1,383 | 2,109 | 2,495 | 2,109 | 2,109 | 0 |
| 405 | Salaries - Overtime | 2,901 | 3,432 | 3,292 | 3,000 | 4,951 | 3,000 | 3,000 | 0 |
| 411 | Health Insurance | 8,479 | 17,335 | 20,649 | 35,815 | 19,539 | 35,815 | 38,290 | 2,475 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | 4,412 | 4,299 | 4,267 | 6,387 | 4,012 | 6,387 | 6,662 | 275 |
| 422 | Medicare Contribution | 1,032 | 1,006 | 998 | 1,494 | 938 | 1,494 | 1,558 | 64 |
| 431 | Retirement Contribution (IMRF/SLEP) | 12,305 | 12,727 | 13,163 | 19,021 | 11,728 | 19,021 | 19,382 | 361 |
| 441 | Uniform Allowance | 388 | 60 | 500 | 500 | 1,018 | 500 | 500 | 0 |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | 76 | 0 | 300 | 500 | 0 | 500 | 500 | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | 0 | 400 | 693 | 1,000 | 576 | 1,000 | 1,000 | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | 72 | 0 | 241 | 3,000 | 0 | 3,000 | 3,000 | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| 725 | Union Legal Services | 79 | 1,218 | 1,173 | 1,005 | 826 | 1,005 | 1,005 | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | 0 | 0 | 987 | 1,000 | 126 | 1,000 | 1,000 | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous Expense | | | | 9,991 | 0 | 9,991 | 9,991 | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 96,163 | 110,869 | 118,381 | 182,727 | 109,924 | 182,727 | 190,333 | 7,606 |

Jo Daviess County, IL
Annual Budget
FY2016

| 001-41125 Emergency Management | | | | | | | | | |
|--------------------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|---------------|-----------|
| EXPENDITURES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of | Change |
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | Nov. 30, 2016 | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 5,689 | 5,830 | 6,884 | 23,826 | 18,725 | 23,726 | 24,368 | 542 |
| | TRAINING & PROFESSIONAL DEV. | 1,649 | 1,658 | 819 | 1,500 | 680 | 1,500 | 1,650 | 150 |
| | COMMODITIES | 2,027 | 3,043 | 4,090 | 13,650 | 5,537 | 11,400 | 12,200 | (1,450) |
| | CONTRACTUAL SERVICES | 6,979 | 7,958 | 8,025 | 9,580 | 7,158 | 13,020 | 17,570 | 7,990 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 726 | 0 | 239 | 2,000 | 0 | 2,000 | 2,000 | 0 |
| | TOTALS | 17,070 | 18,488 | 20,057 | 50,556 | 32,100 | 51,646 | 57,788 | 7,232 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | 0 | 0 | 4,904 | 19,127 | 16,786 | 19,127 | 19,661 | 534 |
| 405 | Salaries - Overtime | 4,996 | 4,603 | 1,047 | 2,400 | 609 | 2,400 | 2,462 | 62 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | 172 | 283 | 369 | 1,335 | 1,078 | 1,335 | 1,372 | 37 |
| 422 | Medicare Contribution | 40 | 66 | 86 | 312 | 252 | 312 | 321 | 9 |
| 431 | Retirement Contribution (IMRF) | 480 | 878 | 204 | 452 | (0) | 452 | 453 | 1 |
| 441 | Uniform Allowance | | | 10 | | | | | 0 |
| 451 | Automobile Mileage | | | 264 | 200 | 0 | 100 | 100 | (100) |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | 500 | 375 | 375 | 500 | 125 | 500 | 650 | 150 |
| 502 | Travel Expense | 1,149 | 1,283 | 444 | 1,000 | 555 | 1,000 | 1,000 | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | 0 | 0 | 0 | 7,600 | 3,904 | 4,000 | 4,000 | (3,600) |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | 1,777 | 1,969 | 1,048 | 2,200 | 219 | 2,000 | 2,200 | 0 |
| 604 | Computer Supplies | 0 | 0 | 560 | 50 | 197 | 200 | 500 | 450 |
| 605 | Office Supplies | 0 | 0 | 25 | 0 | 80 | 100 | 200 | 200 |
| 606 | Minor Equipment & Small Tools | 249 | 1,074 | 2,026 | 3,300 | 0 | 3,300 | 3,300 | 0 |
| 611 | Automotive Fuel/Oil | 0 | 0 | 431 | 500 | 1,136 | 1,800 | 2,000 | 1,500 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | 3,329 | 5,558 | 5,911 | 4,000 | 1,765 | 4,000 | 4,000 | 0 |
| 702 | Professional Service | 0 | 0 | 250 | 780 | 51 | 780 | 5,280 | 4,500 |
| 703 | Postage | 0 | 0 | 0 | 0 | 0 | 0 | 50 | 50 |
| 704 | Telephone & Electronic Communications | 0 | 0 | 64 | 0 | 297 | 1,440 | 1,440 | 1,440 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | 0 | 0 | 0 | 0 | 1,799 | 2,000 | 2,000 | 2,000 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | 3,650 | 2,400 | 1,800 | 4,800 | 3,246 | 4,800 | 4,800 | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous Expense | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 920 | Unbudgeted Grant Expense | 726 | 0 | 239 | 2,000 | 0 | 2,000 | 2,000 | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 17,070 | 18,488 | 20,057 | 50,556 | 32,100 | 51,646 | 57,788 | 7,232 |

Jo Daviess County, IL
Annual Budget
FY2016

| 001-41126 Merit Commission | | | | | | | | | |
|----------------------------|---|------------------|------------------|------------------|------------------|------------------|--------------|--------------|-----------|
| EXPENDITURES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of | |
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | Nov. 30, 2016 | Change | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRAINING & PROFESSIONAL DEV. | 309 | 250 | 430 | 750 | 0 | 750 | 750 | 0 |
| | COMMODITIES | 123 | 0 | 67 | 250 | 0 | 250 | 250 | 0 |
| | CONTRACTUAL SERVICES | 879 | 0 | 402 | 3,000 | 1,700 | 3,000 | 3,000 | 0 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTALS | 1,311 | 250 | 898 | 4,000 | 1,700 | 4,000 | 4,000 | 0 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | | | | | | | | 0 |
| 422 | Medicare Contribution | | | | | | | | 0 |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | 59 | 0 | 180 | 500 | 0 | 500 | 500 | 0 |
| 503 | Dues | 250 | 250 | 250 | 250 | 0 | 250 | 250 | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | 123 | 0 | 67 | 250 | 0 | 250 | 250 | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | 732 | 0 | 293 | 2,000 | 1,700 | 2,000 | 2,000 | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | 148 | 0 | 109 | 1,000 | 0 | 1,000 | 1,000 | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous Expense | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 1,311 | 250 | 898 | 4,000 | 1,700 | 4,000 | 4,000 | 0 |

Jo Daviess County, IL
Annual Budget
FY2016

| 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 |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 26,175 | 27,810 | 31,481 | 37,950 | 26,802 | 37,950 | 34,527 | (3,422) |
| | TRAINING & PROFESSIONAL DEV. | 412 | 1,358 | 1,278 | 2,745 | 955 | 2,745 | 2,745 | 0 |
| | COMMODITIES | 1,087 | 325 | 433 | 380 | 246 | 380 | 458 | 78 |
| | CONTRACTUAL SERVICES | 13,382 | 16,980 | 19,818 | 16,990 | 11,301 | 16,990 | 16,390 | (600) |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 2,207 | 2,162 | 2,112 | 2,250 | 143 | 2,250 | 2,250 | 0 |
| | TOTALS | 43,263 | 48,636 | 55,122 | 60,315 | 39,447 | 60,315 | 56,370 | (3,944) |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | 17,771 | 17,000 | 16,673 | 17,340 | 14,872 | 17,340 | 17,687 | 347 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | 350 | 2,021 | 1,985 | 2,877 | 2,030 | 2,877 | 3,477 | 600 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | 1,500 | 3,214 | 6,032 | 11,098 | 5,143 | 11,098 | 6,655 | (4,443) |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | 1,598 | 1,504 | 1,437 | 1,656 | 1,325 | 1,656 | 1,683 | 26 |
| 422 | Medicare Contribution | 374 | 352 | 336 | 387 | 310 | 387 | 394 | 7 |
| 431 | Retirement Contribution (IMRF) | 2,963 | 2,606 | 2,691 | 2,591 | 2,333 | 2,591 | 2,632 | 40 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | 1,620 | 1,114 | 2,327 | 2,000 | 789 | 2,000 | 2,000 | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | 87 | 1,019 | 836 | 1,395 | 655 | 1,395 | 1,395 | 0 |
| 502 | Travel Expense | 0 | 14 | 117 | 1,000 | 0 | 1,000 | 1,000 | 0 |
| 503 | Dues | 325 | 325 | 325 | 350 | 300 | 350 | 350 | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | 1,017 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | 70 | 325 | 433 | 380 | 246 | 380 | 458 | 78 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | 10,310 | 13,745 | 16,712 | 13,840 | 10,015 | 13,840 | 13,040 | (800) |
| 703 | Postage | 9 | 19 | 29 | 110 | 29 | 110 | 110 | 0 |
| 704 | Telephone & Electronic Communications | 178 | 1,048 | 951 | 1,040 | 382 | 1,040 | 1,040 | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | 1,335 | 667 | 0 | 0 | 0 | 0 | 0 | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals Morgue Facility | 1,550 | 1,500 | 2,125 | 2,000 | 875 | 2,000 | 2,200 | 200 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | 207 | 162 | 112 | 250 | 143 | 250 | 250 | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | 2,000 | 2,000 | 2,000 | 2,000 | 0 | 2,000 | 2,000 | 0 |
| | TOTAL EXPENDITURES | 43,263 | 48,636 | 55,122 | 60,315 | 39,447 | 60,315 | 56,370 | (3,944) |

Jo Daviess County, IL
Annual Budget
FY2016

| 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 |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 104,226 | 110,008 | 106,415 | 114,847 | 98,559 | 114,847 | 117,958 | 3,111 |
| | TRAINING & PROFESSIONAL DEV. | 4,020 | 1,065 | 1,115 | 6,500 | 1,115 | 3,500 | 6,500 | 0 |
| | COMMODITIES | 28,084 | 25,025 | 11,023 | 19,500 | 4,987 | 3,400 | 17,500 | (2,000) |
| | CONTRACTUAL SERVICES | 18,633 | 21,801 | 29,797 | 36,125 | 26,006 | 35,275 | 38,125 | 2,000 |
| | CAPITAL OUTLAY | 390 | 150 | 554 | 2,000 | 23 | 500 | 2,000 | 0 |
| | OTHER | 1,913 | 1,934 | 1,929 | 2,000 | 900 | 1,100 | 2,000 | 0 |
| | TOTALS | 157,265 | 159,983 | 150,835 | 180,972 | 131,590 | 158,622 | 184,083 | 3,111 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | 52,723 | 55,393 | 55,824 | 58,424 | 50,110 | 58,424 | 60,001 | 1,577 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | 34,722 | 36,479 | 36,766 | 38,477 | 33,003 | 38,477 | 39,516 | 1,039 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | 5,421 | 5,696 | 5,741 | 6,008 | 5,153 | 6,008 | 6,170 | 162 |
| 422 | Medicare Contribution | 1,268 | 1,332 | 1,343 | 1,405 | 1,205 | 1,405 | 1,443 | 38 |
| 431 | Retirement Contribution (IMRF) | 10,091 | 11,108 | 6,742 | 10,533 | 9,088 | 10,533 | 10,827 | 294 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Milage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | 2,460 | 0 | 0 | 3,500 | 0 | 1,000 | 3,500 | 0 |
| 502 | Travel Expense | 500 | 0 | 0 | 1,000 | 0 | 500 | 1,000 | 0 |
| 503 | Dues | 1,060 | 1,065 | 1,115 | 2,000 | 1,115 | 2,000 | 2,000 | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | 113 | 189 | 379 | 1,000 | 0 | 400 | 1,000 | 0 |
| 605 | Office Supplies | 1,766 | 301 | 263 | 1,500 | 446 | 1,500 | 1,500 | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | 26,204 | 24,535 | 10,382 | 17,000 | 4,542 | 1,500 | 15,000 | (2,000) |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | 5,780 | 8,368 | 13,356 | 17,625 | 12,791 | 17,625 | 19,625 | 2,000 |
| 703 | Postage | 166 | 175 | 196 | 500 | 194 | 150 | 500 | 0 |
| 704 | Telephone & Electronic Communication | 1,973 | 2,387 | 3,182 | 4,000 | 2,737 | 3,500 | 4,000 | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | 10,714 | 10,872 | 13,063 | 14,000 | 10,284 | 14,000 | 14,000 | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | 390 | 150 | 554 | 2,000 | 23 | 500 | 2,000 | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | 1,913 | 1,934 | 1,929 | 2,000 | 900 | 1,100 | 2,000 | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 157,265 | 159,983 | 150,835 | 180,972 | 131,590 | 158,622 | 184,083 | 3,111 |

Jo Daviess County, IL
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FY2016

| 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 |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 374,573 | 376,793 | 391,847 | 409,744 | 336,779 | 409,744 | 421,438 | 11,694 |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | COMMODITIES | 3,960 | 4,727 | 4,231 | 5,000 | 3,628 | 4,700 | 5,000 | 0 |
| | CONTRACTUAL SERVICES | 3,671 | 4,118 | 12,302 | 8,900 | 10,560 | 7,900 | 8,900 | 0 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTALS | 382,203 | 385,638 | 408,380 | 423,644 | 350,966 | 422,344 | 435,338 | 11,694 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | 270,622 | 270,209 | 281,740 | 289,403 | 242,673 | 289,403 | 293,880 | 4,477 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | 50,979 | 52,401 | 54,877 | 61,244 | 46,653 | 61,244 | 67,603 | 6,359 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | 15,349 | 15,293 | 16,001 | 17,943 | 14,008 | 17,943 | 18,221 | 278 |
| 422 | Medicare Contribution | 3,590 | 3,576 | 3,742 | 4,196 | 3,276 | 4,196 | 4,261 | 65 |
| 431 | Retirement Contribution (IMRF) | 28,540 | 29,823 | 29,988 | 31,458 | 24,669 | 31,458 | 31,974 | 516 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | 5,494 | 5,491 | 5,500 | 5,500 | 5,500 | 5,500 | 5,500 | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | 3,960 | 4,727 | 4,231 | 5,000 | 3,628 | 4,700 | 5,000 | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | 365 | 223 | 191 | 1,000 | 135 | 200 | 1,000 | 0 |
| 704 | Telephone & Electronic Communications | 1,121 | 2,035 | 2,301 | 2,900 | 1,882 | 2,700 | 2,900 | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | 2,185 | 1,860 | 9,810 | 5,000 | 8,542 | 5,000 | 5,000 | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous Expense | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 382,203 | 385,638 | 408,380 | 423,644 | 350,966 | 422,344 | 435,338 | 11,694 |

Jo Daviess County, IL
Annual Budget
FY2016

| 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 | |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 271,383 | 282,225 | 291,388 | 303,447 | 208,483 | 289,298 | 298,741 | (4,706) |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | COMMODITIES | 6,633 | 6,798 | 6,394 | 6,762 | 4,476 | 6,762 | 6,762 | 0 |
| | CONTRACTUAL SERVICES | 7,902 | 8,560 | 8,588 | 13,593 | 6,638 | 13,593 | 13,593 | 0 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTALS | 285,918 | 297,582 | 306,371 | 323,802 | 219,597 | 309,653 | 319,096 | (4,706) |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | 185,580 | 192,917 | 197,376 | 203,341 | 145,948 | 195,000 | 204,443 | 1,102 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | 50,979 | 52,401 | 56,715 | 61,244 | 34,073 | 55,210 | 55,210 | (6,034) |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | 11,251 | 11,590 | 12,001 | 13,010 | 9,502 | 13,078 | 13,078 | 68 |
| 422 | Medicare Contribution | 2,631 | 2,711 | 2,807 | 3,043 | 2,222 | 3,059 | 3,059 | 16 |
| 431 | Retirement Contribution (IMRF) | 20,942 | 22,605 | 22,490 | 22,810 | 16,738 | 22,951 | 22,951 | 142 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | 6,633 | 6,798 | 6,394 | 6,762 | 4,476 | 6,762 | 6,762 | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | 777 | 941 | 1,118 | 4,000 | 227 | 4,000 | 4,000 | 0 |
| 703 | Postage | 5,764 | 5,621 | 4,894 | 6,393 | 4,694 | 6,393 | 6,393 | 0 |
| 704 | Telephone & Electronic Communications | 1,361 | 1,997 | 2,576 | 3,200 | 1,717 | 3,200 | 3,200 | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous Expense | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 285,918 | 297,582 | 306,371 | 323,802 | 219,597 | 309,653 | 319,096 | (4,706) |

Jo Daviess County, IL
Annual Budget
FY2016

| 001-42134 States Attorney | | | | | | | | | |
|---------------------------|---|------------------|------------------|------------------|------------------|----------------|------------------|----------------|-----------|
| EXPENDITURES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of | |
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | Change |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 390,878 | 382,906 | 396,743 | 428,462 | 339,382 | 405,618 | 438,413 | 9,951 |
| | TRAINING & PROFESSIONAL DEV. | 4,188 | 2,007 | 3,717 | 5,739 | 907 | 764 | 5,300 | (439) |
| | COMMODITIES | 7,455 | 5,012 | 4,783 | 5,200 | 2,190 | 3,547 | 5,250 | 50 |
| | CONTRACTUAL SERVICES | 14,139 | 15,601 | 15,601 | 30,150 | 15,625 | 17,726 | 30,539 | 389 |
| | CAPITAL OUTLAY | 0 | 0 | 205 | 250 | 0 | 0 | 250 | 0 |
| | OTHER | 0 | 0 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 0 |
| | TOTALS | 416,661 | 405,526 | 424,550 | 473,301 | 361,604 | 431,155 | 483,252 | 9,951 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | 293,164 | 300,055 | 296,506 | 309,007 | 254,972 | 304,355 | 313,929 | 4,922 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | 7,343 | 181 | 4,920 | 10,000 | 4,122 | 4,269 | 10,270 | 270 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | 35,039 | 26,250 | 42,814 | 50,374 | 36,767 | 44,892 | 54,140 | 3,766 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | 17,751 | 17,678 | 16,784 | 19,778 | 14,542 | 17,292 | 20,100 | 322 |
| 422 | Medicare Contribution | 4,299 | 4,213 | 4,025 | 4,626 | 3,449 | 4,127 | 4,701 | 75 |
| 431 | Retirement Contribution (IMRF) | 33,281 | 34,529 | 31,694 | 34,676 | 25,530 | 30,683 | 35,273 | 597 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | 1,343 | 585 | 875 | 2,500 | 0 | 0 | 2,000 | (500) |
| 502 | Travel Expense | 2,267 | 738 | 2,151 | 2,500 | 143 | 0 | 2,500 | 0 |
| 503 | Dues | 578 | 684 | 692 | 739 | 764 | 764 | 800 | 61 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | 0 | 1,082 | 552 | 700 | 540 | 926 | 750 | 50 |
| 605 | Office Supplies | 1,676 | 2,262 | 3,880 | 4,000 | 1,390 | 2,303 | 4,000 | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | 5,779 | 1,668 | 352 | 500 | 260 | 318 | 500 | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | 662 | 745 | 668 | 1,000 | 789 | 1,046 | 1,000 | 0 |
| 702 | Professional Service | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 0 |
| 703 | Postage | 726 | 911 | 633 | 1,800 | 452 | 518 | 1,800 | 0 |
| 704 | Telephone & Electronic Communications | 3,242 | 4,169 | 5,070 | 5,100 | 4,175 | 5,121 | 5,100 | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | 0 | 60 | 0 | 250 | 25 | 43 | 100 | (150) |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | 2,509 | 2,716 | 2,231 | 15,000 | 3,184 | 3,998 | 15,539 | 539 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | 0 | 0 | 205 | 250 | 0 | 0 | 250 | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous Expense | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | | | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 0 |
| | TOTAL EXPENDITURES | 416,661 | 405,526 | 424,550 | 473,301 | 361,604 | 431,155 | 483,252 | 9,951 |

Jo Daviess County, IL
Annual Budget
FY2016

| 001-44153 Animal Control | | | | | | | | | |
|--------------------------|---|------------------|------------------|------------------|------------------|---------------|------------------|-----------|-----------------|
| EXPENDITURES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of | |
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | Change |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 69,589 | 80,292 | 60,562 | 58,255 | 30,935 | 37,220 | 0 | (58,255) |
| | TRAINING & PROFESSIONAL DEV. | 65 | 65 | 65 | 365 | 270 | 165 | 0 | (365) |
| | COMMODITIES | 4,694 | 4,712 | 5,400 | 5,600 | 3,163 | 4,600 | 0 | (5,600) |
| | CONTRACTUAL SERVICES | 21,444 | 20,278 | 20,717 | 25,056 | 15,977 | 23,600 | 0 | (25,056) |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 0 | 1,000 | 3,000 | 2,000 | 2,000 | 2,000 | 0 | (2,000) |
| | TOTALS | 95,793 | 106,347 | 89,743 | 91,276 | 52,346 | 67,585 | 0 | (91,276) |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | 48,641 | 53,155 | 35,392 | 34,837 | 24,360 | 29,300 | 0 | (34,837) |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | 0 | 0 | 5,538 | 0 | 0 | 0 | 0 | 0 |
| 405 | Salaries - Overtime | 9 | 46 | 0 | 100 | 36 | 100 | 0 | (100) |
| 411 | Health Insurance | 12,262 | 17,467 | 12,497 | 16,647 | 1,375 | 2,250 | 0 | (16,647) |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | 2,782 | 2,951 | 2,370 | 2,166 | 1,613 | 1,816 | 0 | (2,166) |
| 422 | Medicare Contribution | 651 | 690 | 554 | 507 | 377 | 425 | 0 | (507) |
| 431 | Retirement Contribution (IMRF) | 5,163 | 5,710 | 3,801 | 3,798 | 2,839 | 3,194 | 0 | (3,798) |
| 441 | Uniform Allowance | 0 | 0 | 274 | 100 | 133 | 135 | 0 | (100) |
| 451 | Automobile Mileage | 81 | 274 | 136 | 100 | 201 | 0 | 0 | (100) |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | 0 | 0 | 0 | 300 | 270 | 100 | 0 | (300) |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | 65 | 65 | 65 | 65 | 0 | 65 | 0 | (65) |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | 572 | 32 | 1,261 | 500 | 476 | 700 | 0 | (500) |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | 0 | 0 | 105 | 100 | 64 | 100 | 0 | (100) |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | 642 | 823 | 614 | 1,000 | 477 | 600 | 0 | (1,000) |
| 606 | Minor Equipment & Small Tools | 32 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 611 | Automotive Fuel/Oil | 3,448 | 3,857 | 3,420 | 4,000 | 2,145 | 3,200 | 0 | (4,000) |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | 50 | 0 | 0 | 256 | 184 | 100 | 0 | (256) |
| 702 | Professional Service | 2,649 | 98 | 560 | 500 | 427 | 200 | 0 | (500) |
| 703 | Postage | 3,750 | 4,697 | 4,447 | 5,000 | 2,569 | 6,000 | 0 | (5,000) |
| 704 | Telephone & Electronic Communications | 996 | 982 | 1,260 | 1,500 | 880 | 1,100 | 0 | (1,500) |
| 705 | Publishing | 0 | 0 | 55 | 100 | 63 | 0 | 0 | (100) |
| 706 | Printing | 1,069 | 1,746 | 625 | 1,200 | 400 | 1,200 | 0 | (1,200) |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | 12,930 | 12,755 | 13,770 | 16,500 | 11,456 | 15,000 | 0 | (16,500) |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous Expense | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | | 1,000 | 3,000 | 2,000 | 2,000 | 2,000 | 0 | (2,000) |
| | TOTAL EXPENDITURES | 95,793 | 106,347 | 89,743 | 91,276 | 52,346 | 67,585 | 0 | (91,276) |

Jo Daviess County, IL
Annual Budget
FY2016

| 001-44157 Social & Environmental | | | | | | | | | |
|----------------------------------|---|------------------|------------------|------------------|------------------|------------------|---------------|---------------|-----------|
| EXPENDITURES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of | |
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | Nov. 30, 2016 | Change | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | 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 | 70,585 | 73,553 | 31,803 | 33,303 | 32,803 | 33,303 | 33,303 | 0 |
| | TOTALS | 70,585 | 73,553 | 31,803 | 33,303 | 32,803 | 33,303 | 33,303 | 0 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | | | | | | | | 0 |
| 422 | Medicare Contribution | | | | | | | | 0 |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | 31,835 | 34,803 | 31,803 | 33,303 | 32,803 | 33,303 | 33,303 | 0 |
| 908 | Transportation Grant Expense | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer to JDC Transit Fund | 38,750 | 38,750 | 0 | 0 | | | | 0 |
| | TOTAL EXPENDITURES | 70,585 | 73,553 | 31,803 | 33,303 | 32,803 | 33,303 | 33,303 | 0 |

Jo Daviess County, IL
Annual Budget
FY2015

| Social & Environmental Budget Detail Sheet | | | | | | |
|---|---|-----------------|-----------------|-----------------|-----------------|-----------------|
| Activity | | FY16 | FY15 | FY14 | FY13 | FY12 |
| Code | 905 Miscellaneous | Budget | Budget | Budget | Budget | Budget |
| 20 | NICAA Golden Meals | 8,133 | 8,133 | 8,133 | 8,133 | 8,165 |
| 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 | 10,000 | 8,000 |
| 26 | Jo Daviess/Carroll Solid Waste Agency | 7,000 | 7,000 | 6,500 | 7,000 | 6,500 |
| 27 | Veterans' Grave markers | 2,000 | 2,000 | 1,000 | 1,500 | 1,000 |
| | Total | \$33,303 | \$33,303 | \$31,803 | \$34,803 | \$31,835 |
| | | | | | | |
| | | | | | | |
| | 990 Interfund Transfer to JDC Transit Fund | | | | | |
| 22 | JDWI Transit/Medical Transp. | 0 | 0 | 8,500 | 8,500 | 8,500 |
| 23 | JDWI Transit/Pub. Transp. | 0 | 0 | 30,250 | 30,250 | 30,250 |
| | | \$0 | \$0 | \$38,750 | \$38,750 | \$38,750 |
| | | | | | | |
| | | | | | | |
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Jo Daviess County, IL
Annual Budget
FY2016

| 001-44159 Regional Superintendent of Schools | | | | | | | | | |
|--|---|------------------|------------------|------------------|---------------|---------------|------------------|---------------|------------------|
| EXPENDITURES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of | |
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | BUDGET | 10-mo Actual | Nov. 30, 2015 | | Nov. 30, 2016 |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | 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 | 5,903 | 5,717 | 5,626 | 5,602 | 4,669 | 5,602 | 5,558 | (44) |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 41,531 | 39,907 | 39,701 | 39,899 | 32,856 | 39,899 | 39,826 | (73) |
| | TOTALS | 47,434 | 45,624 | 45,327 | 45,501 | 37,525 | 45,501 | 45,384 | (117) |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | | | | | | | | 0 |
| 422 | Medicare Contribution | | | | | | | | 0 |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | 5,903 | 5,717 | 5,626 | 5,602 | 4,669 | 5,602 | 5,558 | (44) |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | 41,531 | 39,907 | 39,701 | 39,899 | 32,856 | 39,899 | 39,826 | (73) |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 47,434 | 45,624 | 45,327 | 45,501 | 37,525 | 45,501 | 45,384 | (117) |

Jo Daviess County, IL
Annual Budget
FY2016

| FY2016 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 | 2011 Budget | 2012 Budget | 2013 Budget | 2014 Budget | 2015 Budget | 2016 Budget |
| Support Staff | 35,189 | | | | | | | | | | |
| Supplies | 414 | | | | | | | | | | |
| Postage | 414 | | | | | | | | | | |
| Mileage & Dues | 2,111 | | | | | | | | | | |
| Telephone | 1,491 | | | | | | | | | | |
| Equipment | 207 | | | | | 41,136 | 41,645 | 41,337 | 39,650 | 39,899 | 39,826 |
| IMRF | | | 2,650 | | | 2,556 | 3,405 | 3,511 | 3,228 | 2,982 | 2,650 |
| Social Security | | | | 2,238 | | 2,001 | 2,013 | 2,125 | 2,112 | 2,187 | 2,238 |
| Insurance | | | | | 4,778 | 4,546 | 4,574 | 4,915 | 4,837 | 4,817 | 4,778 |
| Rent | | 5,558 | | | | 6,994 | 5,903 | 5,717 | 5,627 | 5,602 | 5,558 |
| Total Budget | 39,826 | 5,558 | 2,650 | 2,238 | 4,778 | 57,233 | 57,540 | 57,605 | 55,453 | 55,487 | 55,050 |
| \$ Difference from prior yr. | | | | | | -5,898 | 307 | 65 | -2,153 | 34 | -437 |
| % Change | | | | | | -9.3% | 0.5% | 0.1% | -3.7% | 0.1% | -0.8% |
| Total General Fund | | | | | | 48,130 | 47,548 | 47,054 | 45,276 | 45,501 | 45,384 |
| \$ Difference from prior yr. | | | | | | -4,631 | -582 | -494 | -1,777 | 225 | -117 |
| % Change | | | | | | -8.8% | -1.2% | -1.0% | -3.8% | 0.5% | -0.3% |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

Jo Daviess County, IL
Annual Budget
FY2016

| 001-45162 Economic Development/Planning | | | | | | | | | |
|---|---|------------------|------------------|------------------|------------------|------------------|-------------|-----------|-----------|
| EXPENDITURES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of | |
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | Nov. 30, 2016 | Change | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 | 14,641 | 0 |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | COMMODITIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTALS | 0 | 0 | 0 | 0 | 0 | 0 | 14,641 | 0 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | 0 | 0 | 0 | 0 | 0 | 0 | 11,720 | 0 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 750 | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | 0 | 0 | 0 | 0 | 0 | 0 | 727 | 0 |
| 422 | Medicare Contribution | 0 | 0 | 0 | 0 | 0 | 0 | 170 | 0 |
| 431 | Retirement Contribution (IMRF) | 0 | 0 | 0 | 0 | 0 | 0 | 1,275 | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous Expense | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer to Economic Development Fund | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 14,641 | 0 |

Jo Daviess County, IL
Annual Budget
FY2016

| 001-45163 Zoning & Building Code Administration | | | | | | | | | |
|---|---|------------------|------------------|------------------|------------------|----------------|------------------|----------------|--------------|
| EXPENDITURES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of | Change |
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 168,425 | 175,356 | 178,715 | 205,155 | 159,491 | 200,151 | 206,681 | 1,526 |
| | TRAINING & PROFESSIONAL DEV. | 547 | 783 | 395 | 2,620 | 255 | 1,120 | 2,120 | (500) |
| | COMMODITIES | 5,863 | 5,785 | 5,255 | 8,627 | 6,270 | 8,600 | 9,127 | 500 |
| | CONTRACTUAL SERVICES | 11,843 | 8,889 | 13,723 | 14,565 | 10,250 | 13,473 | 14,490 | (75) |
| | CAPITAL OUTLAY | 698 | 2,865 | 1,530 | 3,640 | 96 | 3,640 | 3,640 | 0 |
| | OTHER | 8,646 | 7,046 | 7,045 | 7,045 | 7,045 | 7,045 | 7,045 | 0 |
| | TOTALS | 196,021 | 200,725 | 206,663 | 241,652 | 183,407 | 234,029 | 243,103 | 1,451 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | 117,051 | 120,330 | 124,383 | 139,731 | 115,137 | 139,731 | 143,691 | 3,960 |
| 402 | Salaries - Per diem | 2,300 | 2,800 | 2,400 | 3,500 | 2,000 | 3,500 | 3,500 | 0 |
| 403 | Salaries - Part-time & Temporary | 9,397 | 10,920 | 8,113 | 3,510 | 0 | 3,510 | 3,605 | 95 |
| 405 | Salaries - Overtime | 0 | 0 | 0 | 515 | 0 | 515 | 515 | 0 |
| 411 | Health Insurance | 13,360 | 13,785 | 15,585 | 27,464 | 19,023 | 22,660 | 24,180 | (3,284) |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | 7,784 | 7,884 | 8,016 | 8,913 | 6,930 | 8,913 | 9,164 | 251 |
| 422 | Medicare Contribution | 1,820 | 1,844 | 1,875 | 2,077 | 1,621 | 2,077 | 2,136 | 59 |
| 431 | Retirement Contribution (IMRF) | 13,362 | 14,095 | 14,095 | 15,245 | 12,211 | 15,245 | 15,690 | 445 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | 3,350 | 3,700 | 4,250 | 4,200 | 2,570 | 4,000 | 4,200 | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | 272 | 234 | 165 | 1,200 | 60 | 500 | 950 | (250) |
| 502 | Travel Expense | 0 | 269 | 0 | 1,000 | 0 | 200 | 750 | (250) |
| 503 | Dues | 275 | 280 | 230 | 420 | 195 | 420 | 420 | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | 502 | 475 | 0 | 760 | 1,682 | 1,682 | 760 | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | 0 | 122 | 1,984 | 618 | 687 | 618 | 618 | 0 |
| 605 | Office Supplies | 1,524 | 1,372 | 417 | 2,100 | 1,111 | 2,100 | 2,100 | 0 |
| 606 | Minor Equipment & Small Tools | 530 | 0 | 0 | 700 | 250 | 700 | 700 | 0 |
| 611 | Automotive Fuel/Oil | 2,867 | 2,695 | 2,854 | 3,449 | 2,053 | 3,000 | 3,449 | 0 |
| 621 | Print Materials | 438 | 1,121 | 0 | 1,000 | 488 | 500 | 1,500 | 500 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | 2,144 | 2,036 | 4,751 | 5,000 | 3,782 | 5,000 | 4,925 | (75) |
| 702 | Professional Service | 2,670 | 0 | 1,021 | 0 | 61 | 61 | 0 | 0 |
| 703 | Postage | 2,024 | 2,278 | 2,076 | 2,367 | 1,735 | 2,367 | 2,367 | 0 |
| 704 | Telephone & Electronic Communications | 2,507 | 2,503 | 3,046 | 3,300 | 2,798 | 3,300 | 3,300 | 0 |
| 705 | Publishing | 2,268 | 1,505 | 2,045 | 2,230 | 1,125 | 1,500 | 2,230 | 0 |
| 706 | Printing | 230 | 342 | 404 | 500 | 321 | 500 | 500 | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | 0 | 226 | 379 | 1,168 | 429 | 745 | 1,168 | 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 | 468 | 2,060 | 1,530 | 3,400 | 96 | 3,400 | 3,400 | 0 |
| 815 | Furniture | 230 | 805 | 0 | 240 | 0 | 240 | 240 | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous Expense | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | 8,646 | 7,046 | 7,045 | 7,045 | 7,045 | 7,045 | 7,045 | 0 |
| | TOTAL EXPENDITURES | 196,021 | 200,725 | 206,663 | 241,652 | 183,407 | 234,029 | 243,103 | 1,451 |

SUMMARY OF SPECIAL FUNDS

REVENUES

PROPOSED ANNUAL BUDGET

FY2016

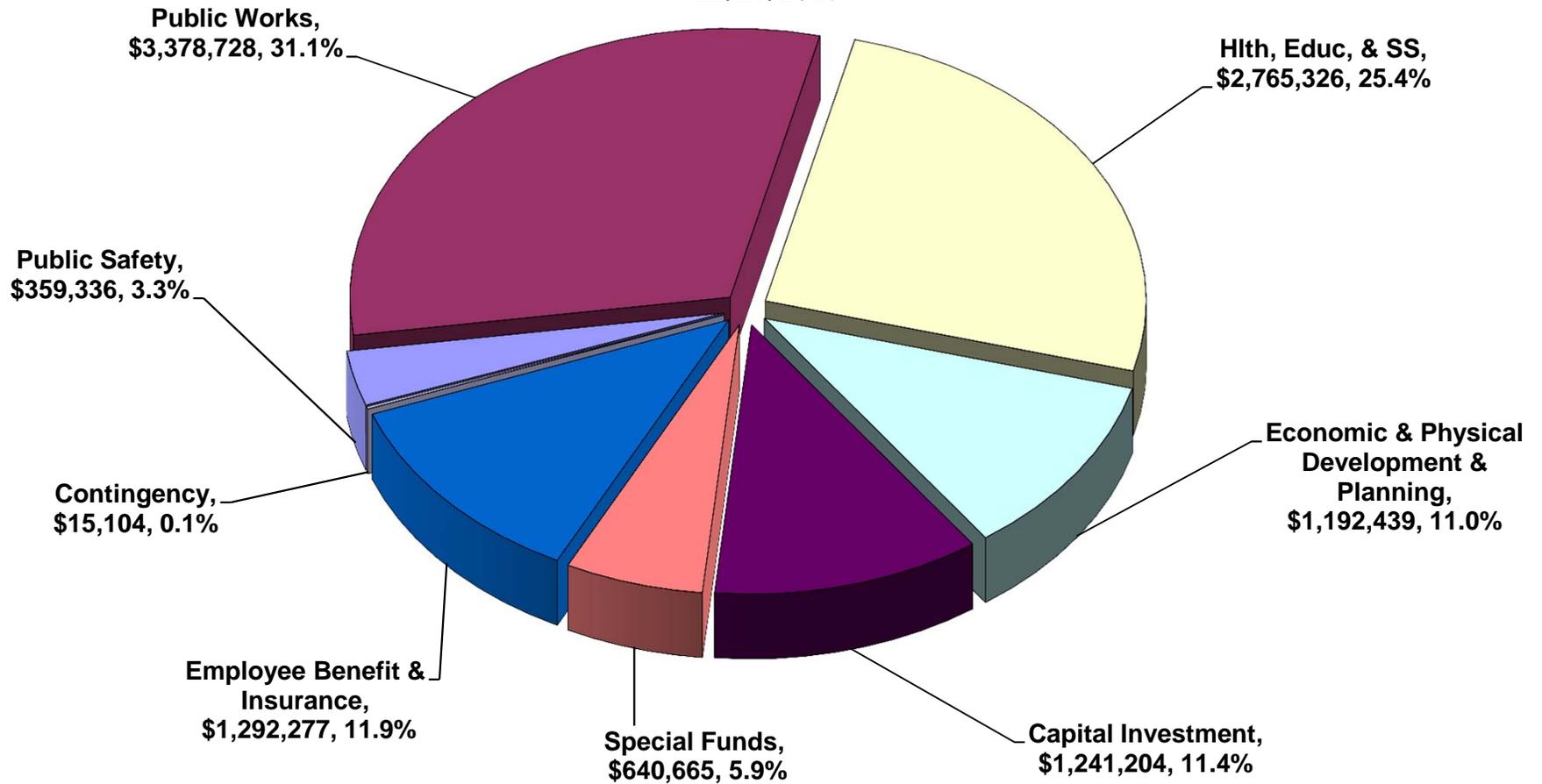
| Acct. No. | Account Title | Year Ending | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | FY2016 | | |
|--|--|------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| | | Nov. 30 | Nov. 30 | Nov. 30 | Nov. 30 | Nov. 30 | | | Nov. 30 | Difference | Est. Fund Balance | |
| | | 2011 | 2012 | 2013 | 2014 | 2015 | | | 2016 | from | 12/1/2015 | 11/30/2016 |
| | | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | previous year | BEGINNING | ENDING |
| | Public Safety | 363,036 | 391,061 | 357,221 | 339,887 | 332,811 | 247,998 | 283,015 | 359,336 | 26,525 | 195,169 | 121,384 |
| | Public Works | 3,612,209 | 3,940,376 | 3,142,493 | 3,316,086 | 3,380,602 | 1,945,611 | 3,502,997 | 3,378,728 | (1,874) | 3,460,776 | 2,559,513 |
| | Hlth, Educ, & SS | 2,772,983 | 2,699,271 | 2,580,144 | 3,168,306 | 3,331,345 | 2,287,701 | 3,310,962 | 2,765,326 | (566,019) | 3,046,636 | 2,656,474 |
| | Econ. & Physical Develop. & Plan. | 1,097,926 | 1,228,844 | 1,117,116 | 1,142,072 | 1,160,335 | 852,541 | 1,333,502 | 1,192,439 | 32,104 | 997,667 | 792,669 |
| | Capital Investment | 330,437 | 1,737,668 | 650,243 | 713,356 | 566,939 | 378,061 | 568,331 | 1,241,204 | 674,265 | 2,619,249 | 1,972,906 |
| | Special Funds | 544,430 | 559,085 | 548,508 | 458,406 | 530,829 | 385,081 | 478,905 | 640,665 | 109,836 | 739,441 | 633,002 |
| | Employee Benefit & Insurance | 1,186,496 | 1,249,576 | 1,292,284 | 1,331,714 | 1,289,226 | 1,042,402 | 1,291,969 | 1,292,277 | 3,051 | 1,323,834 | 1,339,685 |
| | Contingency | 16,047 | 161,427 | 257,627 | 17,358 | 138,649 | 86,084 | 224,198 | 15,104 | (123,545) | 330,547 | 60,091 |
| | Total | 9,923,563 | 11,967,307 | 9,945,636 | 10,487,185 | 10,730,736 | 7,225,480 | 10,993,879 | 10,885,079 | 154,343 | 12,713,319 | 10,135,725 |
| <i>Detail of above totals</i> | | | | | | | | | | | | |
| 41000 Public Safety | | | | | | | | | | | | |
| 007-41128 | ETSB/911 Fund | 334,886 | 315,323 | 310,293 | 304,607 | 305,336 | 227,477 | 260,996 | 330,954 | 25,618 | 126,279 | 65,630 |
| 009-41129 | Sheriff's Forfeiture Fund | 5,711 | 1,599 | 3,770 | 12,738 | 11,270 | 5,679 | 5,500 | 13,270 | 2,000 | 37 | 1,807 |
| 019-41121 | DUI Fund | 8,860 | 10,777 | 10,418 | 12,392 | 6,000 | 9,011 | 7,500 | 6,000 | 0 | 38,758 | 32,258 |
| 072-41132 | JDC Natutral Hazard Mitigation Fund | 0 | 50,066 | 23,623 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 4 |
| 051-42134 | State's Attorney Drug Forfeiture Fund | 305 | 0 | 170 | 1,128 | 500 | 0 | 501 | 500 | 0 | 2,746 | 3,246 |
| 036-42134 | State's Attorney Diversion Program (dissolved 1 | 4,226 | 3,971 | 18 | 0 | 0 | 0 | 0 | 0 | 0 | (0) | (0) |
| 074-42134 | State's Attorney Records Automation Fund | 0 | 663 | 1,593 | 1,567 | 1,603 | 967 | 1,214 | 1,303 | (300) | 5,035 | 6,335 |
| 069-47201 | County Jail Medical Costs Fund | 3,213 | 3,213 | 3,004 | 3,355 | 4,002 | 2,235 | 4,002 | 4,002 | 0 | 3,643 | 0 |
| 068-47200 | JDC Sobriety Court Fund | 5,836 | 5,449 | 4,333 | 4,100 | 4,100 | 2,629 | 3,302 | 3,307 | (793) | 18,669 | 12,106 |
| | Total Public Safety | 363,036 | 391,061 | 357,221 | 339,887 | 332,811 | 247,998 | 283,015 | 359,336 | 26,525 | 195,169 | 121,384 |
| 43000 Public Works | | | | | | | | | | | | |
| 002-43141 | County Highway Fund | 1,349,671 | 1,357,195 | 1,374,157 | 1,547,205 | 1,583,852 | 1,150,209 | 1,608,627 | 1,509,578 | (74,274) | 1,263,728 | 899,522 |
| 006-43142 | County Motor Fuel Tax Fund | 708,461 | 666,263 | 634,624 | 714,858 | 609,000 | 250,397 | 545,800 | 549,800 | (59,200) | 523,499 | 457,093 |
| 008-43143 | Federal Aid Matching Fund | 310,134 | 676,761 | 445,415 | 428,973 | 339,200 | 272,535 | 340,110 | 350,500 | 11,300 | 938,799 | 489,299 |
| 011-43145 | County Aid to Bridges Fund | 1,243,942 | 1,240,157 | 688,297 | 625,051 | 848,550 | 272,471 | 1,008,460 | 968,850 | 120,300 | 734,749 | 713,599 |
| | Total Public Works | 3,612,209 | 3,940,376 | 3,142,493 | 3,316,086 | 3,380,602 | 1,945,611 | 3,502,997 | 3,378,728 | (1,874) | 3,460,776 | 2,559,513 |
| 44000 Health, Education & Social Services | | | | | | | | | | | | |
| 003-44151 | Public Health Fund | 1,087,606 | 814,779 | 812,976 | 779,846 | 470,660 | 323,387 | 476,760 | 696,365 | 225,705 | 875,860 | 670,175 |
| 026-44152 | Home Health Care Fund | 579,805 | 632,257 | 631,412 | 523,983 | 651,050 | 321,866 | 556,050 | 574,850 | (76,200) | 1,107,944 | 1,081,456 |
| 020-44154 | Animal Control Fund | 88,472 | 94,954 | 96,208 | 94,358 | 98,915 | 75,368 | 90,685 | 117,772 | 18,857 | 498 | 14,327 |
| 025-44155 | Dog Fund | 23 | 16 | 10 | 33 | 3 | 1 | 3 | 0 | (3) | 1,587 | 0 |
| 014-44156 | 708 Mental Health Fund | 333,159 | 332,770 | 344,010 | 343,592 | 348,784 | 279,610 | 348,836 | 348,836 | 52 | 31,612 | 31,966 |
| 023-44158 | Extension Education Fund | 79,269 | 79,253 | 80,239 | 81,132 | 81,156 | 65,044 | 81,157 | 81,157 | 1 | 1 | 1 |
| 022-44160 | HHC Memorial Fund | 9 | 8 | 7 | 7 | 1,010 | 7 | 1,009 | 1,009 | (1) | 3,672 | 3,681 |
| 005-44151 | Public Health Emergency Preparedness Fund | 52,993 | 38,729 | 21,954 | 9,978 | 36,890 | 26,727 | 36,910 | 38,212 | 1,322 | 11,090 | 11,110 |
| 015-44151 | PH Foundation Fund (dissolved 11.30.12) | 6,061 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 046-44162 | Public Health Catastrophic Emergency | 1,570 | 1,174 | 25,786 | 25,698 | 25,775 | 682 | 25,750 | 750 | (25,025) | 285,106 | 85,856 |
| 067-47199 | PH Emergency Response Grant Fund | 12,325 | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 071-47203 | Jo Daviess County Transit Fund | 531,691 | 705,326 | 567,541 | 1,309,677 | 1,617,102 | 1,195,008 | 1,693,802 | 906,375 | (710,727) | 729,265 | 757,901 |

| Acct. No. | Account Title | Year Ending | | | Year Ending | Difference from previous year | FY2016 | |
|--|--|-------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------------------------------|-------------------|------------|
| | | Nov. 30 | | | Nov. 30 | | Est. Fund Balance | |
| | | 2011 | 2012 | 2013 | 2014 | 2015 | | | 2016 | | 12/1/2015 | 11/30/2016 |
| | | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | | BEGINNING | ENDING |
| Total Hlth, Educ, & SS | | 2,772,983 | 2,699,271 | 2,580,144 | 3,168,306 | 3,331,345 | 2,287,701 | 3,310,962 | 2,765,326 | (566,019) | 3,046,636 | 2,656,474 |
| 45000 Econ. & Physical Development & Planning | | | | | | | | | | 0 | | |
| 027-45161 | Tourism Promotion Fund | 977,971 | 1,052,773 | 987,680 | 1,009,260 | 1,023,929 | 772,971 | 1,197,096 | 1,086,042 | 62,113 | 994,553 | 789,555 |
| 056-45161 | State LTCB Matching Grant Fund | 115,952 | 176,070 | 129,435 | 132,811 | 136,405 | 79,570 | 136,405 | 106,396 | (30,009) | 2,568 | 2,568 |
| 034-45165 | Rentech Energy Escrow Fund | 4,002 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 0 | 546 | 547 |
| 073-45166 | DeBruce Grain Escrow Fund (dissolved 11.30.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Econ. & Physical Develop. & Plan. | | 1,097,926 | 1,228,844 | 1,117,116 | 1,142,072 | 1,160,335 | 852,541 | 1,333,502 | 1,192,439 | 32,104 | 997,667 | 792,669 |
| 46000 Capital Investment | | | | | | | | | | | | |
| 042-46171 | General Capital Investment Fund | 101,407 | 111,989 | 25,029 | 30 | 189,128 | 189,129 | 189,128 | 182,028 | (7,100) | 225,882 | 44,969 |
| 048-46172 | General Capital Equip. Rplc. Fund | 15,357 | 21,728 | 245,800 | 229,497 | 80,986 | 25,248 | 81,996 | 161,564 | 80,578 | 555,477 | 297,384 |
| 055-46173 | Public Health Capital Investment Fund | 20,218 | 9,189 | 35,354 | 25,944 | 33,900 | 886 | 33,800 | 43,300 | 9,400 | 382,849 | 377,149 |
| 059-46174 | Highway Capital Investment Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 551,500 | 551,500 | 341 | 141,841 |
| 032-46161 | Tourism Capital Development Fund | 1,891 | 923 | 592 | 423 | 400 | 243 | 400 | 250 | (150) | 291,847 | 192,097 |
| 018-46177 | Economic Development Invest. Fund | 20,625 | 131,038 | 4,524 | 96,537 | 3,645 | 3,029 | 3,345 | 13,300 | 9,655 | 774,175 | 703,526 |
| 054-46178 | HHC Capital Equipment Fund | 289 | 1,078 | 80 | 9,087 | 12,100 | 2,101 | 2,100 | 100 | (12,000) | 51,145 | 51,245 |
| 038-46179 | Sheriff Vehicle Fund | 96,758 | 123,982 | 72,321 | 99,987 | 89,650 | 89,442 | 92,150 | 89,650 | 0 | 44,288 | 12,438 |
| 064-46180 | GIS Capital Equipment & Investment Fund | 47,106 | 35,230 | 666 | 16,668 | 6,658 | 1,546 | 6,658 | 41,408 | 34,750 | 87,522 | 17,430 |
| 066-41130 | Emergency Services Communications | 26,785 | 1,302,510 | 265,876 | 235,182 | 124,872 | 66,437 | 133,154 | 132,504 | 7,632 | 180,122 | 134,826 |
| 075-46181 | ETSB Capital Equipment & Investment Fund | 0 | 0 | 0 | 0 | 25,600 | 0 | 25,600 | 25,600 | 0 | 25,600 | 0 |
| Total Capital Investment | | 330,437 | 1,737,668 | 650,243 | 713,356 | 566,939 | 378,061 | 568,331 | 1,241,204 | 674,265 | 2,619,249 | 1,972,906 |
| 47000 Special Funds | | | | | | | | | | | | |
| 049-47107 | Election Equipment Upgrade | 2 | 5,378 | 11,001 | 12,795 | 35,000 | 2,133 | 2,129 | 21,000 | (14,000) | 623 | 623 |
| 028-47181 | Recorder Automation Fund | 47,956 | 51,369 | 60,893 | 43,037 | 42,157 | 38,756 | 43,328 | 43,328 | 1,171 | 76,964 | 35,292 |
| 030-47182 | County Clerk Automation Fund | 2,333 | 2,508 | 4,363 | 5,343 | 4,300 | 4,557 | 5,234 | 5,234 | 934 | 34,000 | 34,234 |
| 029-47183 | Circuit Clerk Automation Fund | 46,822 | 41,397 | 33,272 | 28,111 | 29,155 | 20,461 | 26,000 | 26,000 | (3,155) | 110,205 | 94,782 |
| 039-47184 | Court Document Storage Fund | 37,938 | 34,102 | 27,723 | 23,690 | 24,060 | 17,298 | 22,000 | 22,000 | (2,060) | 147,792 | 139,792 |
| 052-47185 | Maintenance/Child Support Fund | 9,415 | 6,613 | 6,360 | 4,402 | 4,670 | 3,446 | 1,260 | 3,000 | (1,670) | 70,546 | 63,546 |
| 031-47197 | Circuit Clerk Operations & Admin. Fund | 5,922 | 5,392 | 4,243 | 3,962 | 4,011 | 2,681 | 3,600 | 3,600 | (411) | 24,688 | 24,288 |
| 047-47186 | County Treasurer Automation Fund | 2,229 | 2,289 | 2,055 | 1,662 | 2,030 | 21 | 1,770 | 1,825 | (205) | 11,154 | 7,479 |
| 033-47187 | Probation Services Fund | 29,126 | 24,608 | 30,298 | 32,782 | 30,700 | 20,935 | 24,407 | 27,187 | (3,513) | 70,994 | 51,858 |
| 053-47188 | Probation EMHD Fund | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,879 | 0 |
| 058-47189 | GIS Automation Fund | 182,168 | 192,816 | 177,695 | 152,223 | 172,490 | 140,723 | 172,610 | 175,235 | 2,745 | 59,237 | 44,802 |
| 043-47191 | Special Services Area #1 Fund | 69,888 | 79,894 | 80,026 | 72,924 | 73,000 | 58,134 | 71,185 | 73,000 | 0 | 1 | 1 |
| 044-47192 | Special Services Area #2 & 4 Fund | 64,021 | 63,239 | 61,372 | 58,159 | 59,000 | 46,273 | 58,154 | 58,000 | (1,000) | 0 | 0 |
| 061-47198 | Special Services Area #5 Fund | 28,416 | 28,268 | 28,339 | 0 | 29,808 | 21,691 | 28,006 | 29,808 | 0 | 0 | 0 |
| 076-47203 | Special Services Area #6 Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 131,500 | 131,500 | 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 | 13,491 | 13,723 | 12,323 | 9,960 | 12,140 | 77 | 10,580 | 10,940 | (1,200) | 102,914 | 108,854 |
| 070-47202 | Coroner's Equipment & Operations Fund | 4,702 | 7,489 | 8,543 | 9,356 | 8,308 | 7,896 | 8,642 | 9,008 | 700 | 26,445 | 27,453 |
| Total Special Funds | | 544,430 | 559,085 | 548,508 | 458,406 | 530,829 | 385,081 | 478,905 | 640,665 | 109,836 | 739,441 | 633,002 |

| | | Year Ending | | | Year Ending | | FY2016 | |
|--|-----------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|----------------------|-------------------|------------|
| | | Nov. 30 | | | Nov. 30 | <i>Difference</i> | Est. Fund Balance | |
| | | 2011 | 2012 | 2013 | 2014 | 2015 | | | 2016 | <i>from</i> | 12/1/2015 | 11/30/2016 |
| Acct. No. | Account Title | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | <i>previous year</i> | BEGINNING | ENDING |
| <u>48000 Employee Benefit & Insurance</u> | | | | | | | | | | | | |
| 012-48116 | Social Security Fund | 285,011 | 290,658 | 294,706 | 292,445 | 282,376 | 231,114 | 282,586 | 283,686 | 1,310 | 216,106 | 181,516 |
| 013-48117 | IL Municipal Retirement Sys. Fund | 480,805 | 540,392 | 571,828 | 758,143 | 586,651 | 479,871 | 587,474 | 586,974 | 323 | 439,845 | 453,197 |
| 017-48118 | Insurance Fund | 420,680 | 418,526 | 425,750 | 281,126 | 420,199 | 331,417 | 421,909 | 421,617 | 1,418 | 667,884 | 704,973 |
| Total Employee Benefit & Insurance | | 1,186,496 | 1,249,576 | 1,292,284 | 1,331,714 | 1,289,226 | 1,042,402 | 1,291,969 | 1,292,277 | 3,051 | 1,323,834 | 1,339,685 |
| <u>49000 Contingency</u> | | | | | | | | | | | | |
| 016-49197 | Contingency Fund | 16,047 | 161,427 | 257,627 | 17,358 | 138,649 | 86,084 | 224,198 | 15,104 | (123,545) | 330,547 | 60,091 |
| Total Contingency | | 16,047 | 161,427 | 257,627 | 17,358 | 138,649 | 86,084 | 224,198 | 15,104 | (123,545) | 330,547 | 60,091 |
| Grand Total Special Fund Revenues | | 9,923,563 | 11,967,307 | 9,945,636 | 10,487,185 | 10,730,736 | 7,225,480 | 10,993,879 | 10,885,079 | 154,343 | 12,713,319 | 10,135,725 |

Jo Daviess County Special Fund Revenues as projected FY2016 - \$10,885,079

11/17/2015

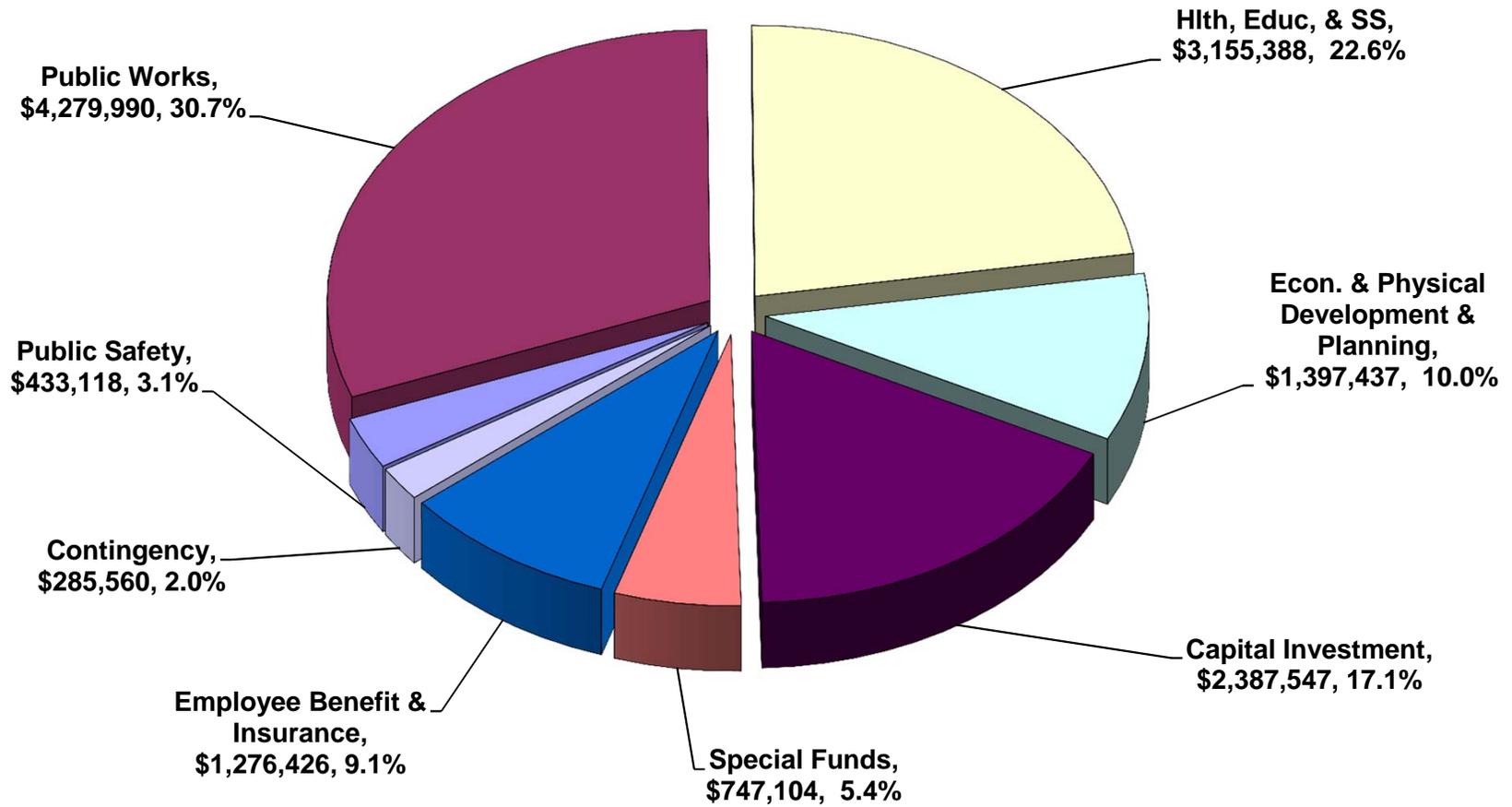


| SUMMARY OF SPECIAL FUNDS | | | | | | | | | | | | |
|--|--|-------------------|-------------------|------------------|------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| EXPENDITURES | | | | | | | | | | | | |
| PROPOSED ANNUAL BUDGET | | | | | | | | | | | | |
| FY2016 | | | | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | FY2016 | | |
| | | Nov. 30 | Nov. 30 | Nov. 30 | Nov. 30 | Nov. 30 | | | Nov. 30 | Difference | Est. Fund Balance | |
| | | 2011 | 2012 | 2013 | 2014 | 2015 | | | 2016 | from | 12/1/2015 | 11/30/2016 |
| | | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | previous year | BEGINNING | ENDING |
| | Public Safety | 357,066 | 492,762 | 374,204 | 386,168 | 390,306 | 141,711 | 375,276 | 433,118 | 42,812 | 195,169 | 121,384 |
| | Public Works | 3,908,205 | 4,069,126 | 2,900,907 | 2,945,169 | 3,981,279 | 2,542,126 | 3,501,661 | 4,279,990 | 298,711 | 3,460,776 | 2,559,513 |
| | Hlth, Educ, & SS | 2,655,732 | 2,624,095 | 2,333,216 | 2,513,180 | 3,790,555 | 2,301,460 | 3,449,318 | 3,155,388 | (635,167) | 3,046,636 | 2,656,474 |
| | Econ. & Physical Develop. & Plan. | 1,172,340 | 992,631 | 1,082,074 | 1,101,240 | 1,160,687 | 881,289 | 1,092,004 | 1,397,437 | 236,750 | 997,667 | 792,669 |
| | Capital Investment | 716,109 | 1,108,121 | 800,489 | 256,571 | 1,885,139 | 319,152 | 698,291 | 2,387,547 | 502,408 | 2,619,249 | 1,972,906 |
| | Special Funds | 517,759 | 492,276 | 520,465 | 516,077 | 595,012 | 355,913 | 508,549 | 747,104 | 152,092 | 739,441 | 633,002 |
| | Employee Benefit & Insurance | 1,039,684 | 1,099,222 | 1,156,530 | 1,345,132 | 1,265,037 | 1,038,246 | 1,223,413 | 1,276,426 | 11,389 | 1,323,834 | 1,339,685 |
| | Contingencies | 0 | 136,164 | 133,709 | 113,956 | 338,099 | 0 | 100,000 | 285,560 | (52,539) | 330,547 | 60,091 |
| | Total | 10,366,896 | 11,014,398 | 9,301,594 | 9,177,492 | 13,406,114 | 7,579,896 | 10,948,512 | 13,962,570 | 556,456 | 12,713,319 | 10,135,725 |
| 41000 Public Safety | | | | | | | | | | | | |
| 007-41128 | ETSB/911 Fund | 343,570 | 419,091 | 333,297 | 363,209 | 350,076 | 127,706 | 350,076 | 391,603 | 41,527 | 126,279 | 65,630 |
| 009-41129 | Sheriff's Forfeiture Fund | 4,030 | 7,666 | 7,111 | 11,911 | 13,500 | 2,449 | 9,900 | 11,500 | (2,000) | 37 | 1,807 |
| 019-41121 | DUI Fund | 4,869 | 3,342 | 3,808 | 2,343 | 10,000 | 8,299 | 10,000 | 12,500 | 2,500 | 38,758 | 32,258 |
| 072-41132 | JDC Natural Hazard Mitigation Fund | 0 | 56,661 | 17,025 | 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 | 2,746 | 3,246 |
| 036-42134 | State's Attorney Diversion Program (dissolved) | 2,411 | 3,034 | 11,338 | 0 | 0 | 0 | 0 | 0 | 0 | (0) | (0) |
| 074-42134 | State's Attorney Records Automation Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,035 | 6,335 |
| 069-47201 | County Jail Medical Costs Fund | 0 | 0 | 0 | 8,704 | 8,860 | 3,257 | 5,000 | 7,645 | (1,215) | 3,643 | 0 |
| 068-47200 | JDC Sobriety Court Fund | 2,186 | 2,969 | 1,625 | 0 | 7,870 | 0 | 300 | 9,870 | 2,000 | 18,669 | 12,106 |
| | Total Public Safety | 357,066 | 492,762 | 374,204 | 386,168 | 390,306 | 141,711 | 375,276 | 433,118 | 42,812 | 195,169 | 121,384 |
| 43000 Public Works | | | | | | | | | | | | |
| 002-43141 | County Highway Fund | 1,249,770 | 1,193,866 | 1,284,468 | 1,535,964 | 1,733,788 | 1,119,110 | 1,549,170 | 1,873,784 | 139,996 | 1,263,728 | 899,522 |
| 006-43142 | County Motor Fuel Tax Fund | 631,420 | 574,837 | 693,916 | 631,346 | 612,491 | 589,523 | 612,491 | 616,206 | 3,715 | 523,499 | 457,093 |
| 008-43143 | Federal Aid Matching Fund | 192,249 | 1,141,631 | 304,709 | 287,076 | 500,000 | 115,580 | 400,000 | 800,000 | 300,000 | 938,799 | 489,299 |
| 011-43145 | County Aid to Bridges Fund | 1,834,765 | 1,158,793 | 617,815 | 490,784 | 1,135,000 | 717,913 | 940,000 | 990,000 | (145,000) | 734,749 | 713,599 |
| | Total Public Works | 3,908,205 | 4,069,126 | 2,900,907 | 2,945,169 | 3,981,279 | 2,542,126 | 3,501,661 | 4,279,990 | 298,711 | 3,460,776 | 2,559,513 |
| 44000 Health, Education & Social Services | | | | | | | | | | | | |
| 003-44151 | Public Health Fund | 1,026,334 | 789,035 | 750,211 | 690,348 | 775,815 | 468,353 | 741,425 | 902,050 | 126,235 | 875,860 | 670,175 |
| 026-44152 | Home Health Care Fund | 523,485 | 561,458 | 558,790 | 525,248 | 651,042 | 389,034 | 536,105 | 601,338 | (49,704) | 1,107,944 | 1,081,456 |
| 020-44154 | Animal Control Fund | 100,000 | 110,000 | 91,000 | 98,900 | 100,000 | 68,800 | 91,000 | 103,843 | 3,843 | 498 | 14,327 |
| 025-44155 | Dog Fund | 0 | 43 | 46 | 7,510 | 300 | 0 | 0 | 1,587 | 1,287 | 1,587 | 0 |
| 014-44156 | 708 Mental Health Fund | 331,919 | 330,056 | 335,216 | 341,222 | 347,950 | 259,163 | 347,950 | 348,482 | 532 | 31,612 | 31,966 |
| 023-44158 | Extension Education Fund | 79,269 | 79,253 | 80,239 | 81,132 | 81,156 | 65,044 | 81,157 | 81,157 | 1 | 1 | 1 |
| 022-44160 | HHC Memorial Fund | 145 | 0 | 0 | 0 | 1,000 | 0 | 1,000 | 1,000 | 0 | 3,672 | 3,681 |
| 005-44151 | Public Health Emergency Preparedness Fund | 48,026 | 40,000 | 40,000 | 18,783 | 36,890 | 0 | 36,627 | 38,192 | 1,302 | 11,090 | 11,110 |
| 015-44151 | PH Foundation Fund (dissolved 11.30.12) | 2,542 | 8,923 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 046-44162 | Public Health Catastrophic Emergency | 0 | 0 | 0 | 0 | 200,000 | 0 | 0 | 200,000 | 0 | 285,106 | 85,856 |
| 067-47199 | PH Emergency Response Grant Fund | 12,320 | 0 | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 071-47203 | Jo Daviess County Transit Fund | 531,691 | 705,326 | 477,665 | 750,036 | 1,596,402 | 1,051,065 | 1,614,054 | 877,739 | (718,663) | 729,265 | 757,901 |
| | Total Hlth, Educ, & SS | 2,655,732 | 2,624,095 | 2,333,216 | 2,513,180 | 3,790,555 | 2,301,460 | 3,449,318 | 3,155,388 | (635,167) | 3,046,636 | 2,656,474 |

| | | Year Ending | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | FY2016 | | |
|---|---|------------------|------------------|----------------|------------------|------------------|----------------|------------------|------------------|-------------------|------------------|------------------|
| | | Nov. 30 | Nov. 30 | Nov. 30 | Nov. 30 | Nov. 30 | | | Nov. 30 | Est. Fund Balance | | |
| | | 2011 | 2012 | 2013 | 2014 | 2015 | | | 2016 | Difference | 12/1/2015 | 11/30/2016 |
| | | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | from | BEGINNING | ENDING |
| | | | | | | | | | previous year | | | |
| <u>45000 Econ. & Physical Development & Planning</u> | | | | | | | | | | | | |
| 027-45161 | Tourism Promotion Fund | 1,052,388 | 816,560 | 952,639 | 970,996 | 1,024,282 | 799,153 | 955,599 | 1,291,041 | 266,759 | 994,553 | 789,555 |
| 056-45161 | State LTCB Matching Grant Fund | 115,952 | 176,071 | 129,434 | 130,244 | 136,405 | 82,136 | 136,405 | 106,396 | (30,009) | 2,568 | 2,568 |
| 034-45165 | Rentech Energy Escrow Fund | 4,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 546 | 547 |
| 073-45166 | DeBruce Grain Escrow Fund (dissolved 11.30) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Econ. & Physical Develop. & Plan. | | 1,172,340 | 992,631 | 992,631 | 1,101,240 | 1,160,687 | 881,289 | 1,092,004 | 1,397,437 | 236,750 | 997,667 | 792,669 |
| <u>46000 Capital Investment</u> | | | | | | | | | | | | |
| 042-46171 | General Capital Investment Fund | 416,269 | 0 | 9,925 | 19,601 | 208,491 | 80,147 | 175,491 | 362,941 | 154,450 | 225,882 | 44,969 |
| 048-46172 | General Capital Equip. Rplc. Fund | 7,432 | 7,304 | 192,647 | 0 | 306,940 | 25,271 | 72,471 | 419,657 | 112,717 | 555,477 | 297,384 |
| 055-46173 | Public Health Capital Investment Fund | 65,504 | 0 | 89,508 | 4,000 | 49,000 | 0 | 0 | 49,000 | 0 | 382,849 | 377,149 |
| 059-46174 | Highway Capital Investment Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 410,000 | 410,000 | 341 | 141,841 |
| 032-46161 | Tourism Capital Development Fund | 0 | 0 | 0 | 0 | 280,000 | 0 | 0 | 100,000 | (180,000) | 291,847 | 192,097 |
| 018-46177 | Economic Development Invest. Fund | 15,279 | 18,274 | 5,597 | 8,770 | 562,108 | 17,620 | 33,921 | 583,949 | 21,841 | 774,175 | 703,526 |
| 054-46178 | HHC Capital Equipment Fund | 5,654 | 0 | 0 | 0 | 12,000 | 0 | 0 | 0 | (12,000) | 51,145 | 51,245 |
| 038-46179 | Sheriff Vehicle Fund | 61,563 | 146,135 | 102,466 | 98,206 | 137,500 | 72,896 | 116,500 | 121,500 | (16,000) | 44,288 | 12,438 |
| 064-46180 | GIS Capital Equipment & Investment Fund | 82,056 | 17,847 | 13,501 | 1,000 | 8,500 | 4,267 | 4,908 | 111,500 | 103,000 | 87,522 | 17,430 |
| 066-41130 | Emergency Services Communications | 62,352 | 918,561 | 386,845 | 124,993 | 295,000 | 118,951 | 295,000 | 177,800 | (117,200) | 180,122 | 134,826 |
| 075-46181 | ETSB Capital Equipment & Investment Fund | 0 | 0 | 0 | 0 | 25,600 | 0 | 0 | 51,200 | 25,600 | 25,600 | 0 |
| Total Capital Investment | | 716,109 | 1,108,121 | 800,489 | 256,571 | 1,885,139 | 319,152 | 698,291 | 2,387,547 | 502,408 | 2,619,249 | 1,972,906 |
| <u>47000 Special Funds</u> | | | | | | | | | | | | |
| 049-47107 | Election Equipment Upgrade | 0 | 5,376 | 11,000 | 14,922 | 35,000 | 0 | 0 | 21,000 | (14,000) | 623 | 623 |
| 028-47181 | Recorder Automation Fund | 37,515 | 35,676 | 49,317 | 71,599 | 85,000 | 21,805 | 85,000 | 85,000 | 0 | 76,964 | 35,292 |
| 030-47182 | County Clerk Automation Fund | 503 | 2,240 | 3,969 | 4,000 | 5,000 | 1,939 | 5,000 | 5,000 | 0 | 34,000 | 34,234 |
| 029-47183 | Circuit Clerk Automation Fund | 44,212 | 25,052 | 37,027 | 28,299 | 41,000 | 30,880 | 41,000 | 41,423 | 423 | 110,205 | 94,782 |
| 039-47184 | Court Document Storage Fund | 19,025 | 17,204 | 20,799 | 13,670 | 30,000 | 10,667 | 20,000 | 30,000 | 0 | 147,792 | 139,792 |
| 052-47185 | Maintenance/Child Support Fund | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 0 | 70,546 | 63,546 |
| 031-47197 | Circuit Clerk Operations & Admin. Fund | 841 | 2,190 | 2,931 | 1,705 | 4,000 | 1,786 | 4,000 | 4,000 | 0 | 24,688 | 24,288 |
| 047-47186 | County Treasurer Automation Fund | 0 | 0 | 7,511 | 2,744 | 5,500 | 314 | 1,250 | 5,500 | 0 | 11,154 | 7,479 |
| 033-47187 | Probation Services Fund | 33,930 | 21,583 | 35,640 | 27,718 | 52,202 | 26,428 | 34,391 | 46,323 | (5,879) | 70,994 | 51,858 |
| 053-47188 | Probation EMHD Fund | 0 | 0 | 0 | 0 | 3,879 | 0 | 0 | 3,879 | 0 | 3,879 | 0 |
| 058-47189 | GIS Automation Fund | 205,640 | 201,554 | 169,313 | 182,325 | 148,623 | 121,566 | 142,563 | 189,671 | 41,048 | 59,237 | 44,802 |
| 043-47191 | Special Services Area #1 Fund | 69,887 | 79,894 | 80,026 | 72,924 | 73,000 | 58,134 | 71,185 | 73,000 | 0 | 1 | 1 |
| 044-47192 | Special Services Area #2 & 4 Fund | 64,021 | 63,239 | 61,372 | 58,159 | 59,000 | 46,273 | 58,154 | 58,000 | (1,000) | 0 | 0 |
| 061-47198 | Special Services Area #5 Fund | 28,416 | 28,268 | 28,339 | 27,273 | 29,808 | 21,691 | 28,006 | 29,808 | 0 | 0 | 0 |
| 076-47203 | Special Services Area #6 Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 131,500 | 131,500 | 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 | 2,500 | 0 | 0 | 0 | 5,000 | 0 | 0 | 5,000 | 0 | 102,914 | 108,854 |
| 070-47202 | Coroner's Equipment & Operations Fund | 1,269 | 0 | 3,218 | 740 | 8,000 | 4,431 | 8,000 | 8,000 | 0 | 26,445 | 27,453 |
| Total Special Funds | | 517,759 | 492,276 | 520,465 | 516,077 | 595,012 | 355,913 | 508,549 | 747,104 | 152,092 | 739,441 | 633,002 |

| | | Year Ending | | | Year Ending | FY2016 | | |
|--|-----------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|-------------|-------------|-------------------|---------------|------------|
| | | Nov. 30 | | | Nov. 30 | Est. Fund Balance | | |
| | | 2011 | 2012 | 2013 | 2014 | 2015 | | | 2016 | Difference | 12/1/2015 | 11/30/2016 |
| | | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | from | previous year | BEGINNING |
| | | | | | | | | | | 0 | | |
| <u>48000 Employee Benefit & Insurance</u> | | | | | | | | | | | | |
| 012-48116 | Social Security Fund | 269,569 | 276,823 | 279,166 | 286,946 | 306,954 | 247,436 | 300,859 | 318,276 | 11,322 | 216,106 | 181,516 |
| 013-48117 | IL Municipal Retirement Sys. Fund | 447,636 | 503,702 | 543,345 | 720,857 | 573,516 | 459,392 | 561,217 | 573,622 | 106 | 439,845 | 453,197 |
| 017-48118 | Insurance Fund | 322,479 | 318,696 | 334,020 | 337,329 | 384,567 | 331,417 | 361,337 | 384,528 | (39) | 667,884 | 704,973 |
| Total Employee Benefit & Insurance | | 1,039,684 | 1,099,222 | 1,156,530 | 1,345,132 | 1,265,037 | 1,038,246 | 1,223,413 | 1,276,426 | 11,389 | 1,323,834 | 1,339,685 |
| <u>49000 Contingency</u> | | | | | | | | | | | | |
| 016-49197 | Contingency Fund | 0 | 136,164 | 133,709 | 113,956 | 338,099 | 0 | 100,000 | 285,560 | (52,539) | 330,547 | 60,091 |
| Total Contingency | | 0 | 136,164 | 133,709 | 113,956 | 338,099 | 0 | 100,000 | 285,560 | (52,539) | 330,547 | 60,091 |
| Grand Total Special Fund Expenditures | | 10,366,896 | 11,014,397 | 9,465,810 | 9,177,492 | 13,406,114 | 7,579,896 | 10,948,512 | 13,962,570 | 556,456 | 12,713,319 | 10,135,725 |

Jo Daviess County
Special Fund Expenditures as projected
FY2016 - \$13,962,570
11/17/2015



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 FY2016, an estimated 4 months of operating expense is required to be retained in this fund. Therefore \$625,000 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
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| 002 County Highway Fund | | Est. Fund Balance ending FY2015: | | | | | \$1,263,728 | | | |
|--|---|----------------------------------|-------------|-------------|-----------|--------------|-------------|-------------|-----------|--|
| REVENUES | | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | Amount of | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Change | |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | |
| | TAXES | 786,891 | 837,892 | 896,118 | 1,043,885 | 833,369 | 1,039,790 | 1,039,790 | (4,095) | |
| | LICENSES & PERMITS | 0 | 0 | 0 | 2,490 | 1,410 | 2,000 | 2,000 | (490) | |
| | INTERGOVERNMENTAL REVENUES | 201,125 | 177,704 | 277,072 | 181,178 | 168,286 | 215,792 | 204,243 | 23,065 | |
| | SERVICE CHARGES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | OTHER | 72,785 | 46,497 | 47,989 | 44,254 | 95,460 | 52,000 | 56,500 | 12,246 | |
| | OTHER FINANCING | 2,601 | 3,493 | 19,452 | 5,000 | 5,450 | 5,000 | 5,000 | 0 | |
| | INTERFUND TRANSFER | 293,793 | 308,572 | 306,574 | 307,045 | 46,234 | 294,045 | 202,045 | (105,000) | |
| | TOTAL REVENUES | 1,357,195 | 1,374,157 | 1,547,205 | 1,583,852 | 1,150,209 | 1,608,627 | 1,509,578 | (74,274) | |
| | Taxes | | | | | | | | | |
| 31110 | Property taxes | 786,891 | 837,892 | 896,118 | 1,043,885 | 833,369 | 1,039,790 | 1,039,790 | (4,095) | |
| | LICENSES & PERMITS | | | | | | | | | |
| 32315 | Permits | 0 | 0 | 0 | 2,490 | 1,410 | 2,000 | 2,000 | (490) | |
| | INTERGOVERNMENTAL REVENUES | | | | | | | | | |
| 34410 | County Sales Tax (1%) | 189,243 | 177,704 | 277,072 | 181,178 | 168,286 | 215,792 | 204,243 | 23,065 | |
| 34733 | IEMA Reimbursement | 11,882 | 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 | 3,273 | 2,254 | 2,419 | 1,500 | 1,888 | 2,000 | 1,500 | 0 | |
| 38123 | Fuel Reimbursement | 0 | 0 | 0 | 31,754 | 22,390 | 25,000 | 30,000 | (1,754) | |
| 38158 | Reimb from Railroads | 0 | 0 | 0 | 0 | 50,715 | | | | |
| 38217 | Insurance Settlement Payment | 19,620 | 1,497 | 2,654 | 0 | 9,195 | 10,000 | 10,000 | 10,000 | |
| 38910 | Miscellaneous Income | 49,892 | 42,746 | 42,915 | 11,000 | 11,272 | 15,000 | 15,000 | 4,000 | |
| | OTHER FINANCING | | | | | | | | | |
| 39120 | Reimb. from Townships | 2,601 | 3,493 | 19,452 | 5,000 | 5,450 | 5,000 | 5,000 | 0 | |
| | INTERFUND TRANSFER | | | | | | | | | |
| 39922 | From GF for Building & Zoning | 8,646 | 7,046 | 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 | 100,000 | 0 | 100,000 | 0 | (100,000) | |
| 39929 | Transfer in From Capital Investments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 39930 | From Township MFT | 35,147 | 51,526 | 49,529 | 50,000 | 39,189 | 37,000 | 45,000 | (5,000) | |
| 39944 | From County Bridge Fund | 150,000 | 150,000 | 150,000 | 150,000 | 0 | 150,000 | 150,000 | 0 | |
| | TOTAL REVENUES | 1,357,195 | 1,374,157 | 1,547,205 | 1,583,852 | 1,150,209 | 1,608,627 | 1,509,578 | (74,274) | |
| 002-43141 County Highway Department | | | | | | | | | | |
| EXPENDITURES | | | | | | | | | | |
| | | Year Ending | Year Ending | | | Year Ending | | Year Ending | Amount of | |
| | | Nov. 30, | Nov. 30, | | | Nov. 30, | | Nov. 30, | Change | |
| | | 2012 | 2013 | | | 2015 | | 2016 | | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | |
| | PERSONNEL | 546,751 | 578,350 | 660,220 | 771,367 | 518,762 | 703,064 | 784,876 | 13,509 | |
| | TRAINING & PROFESSIONAL DEV. | 2,180 | 3,652 | 5,266 | 4,375 | 3,886 | 3,560 | 4,375 | 0 | |
| | COMMODITIES | 230,326 | 285,205 | 416,367 | 453,700 | 365,905 | 399,600 | 313,700 | (140,000) | |
| | CONTRACTUAL SERVICES | 96,613 | 111,414 | 109,943 | 130,000 | 102,951 | 121,600 | 132,000 | 2,000 | |
| | CAPITAL OUTLAY | 281,302 | 259,226 | 306,466 | 285,000 | 91,618 | 262,000 | 0 | (285,000) | |
| | OTHER | 36,694 | 46,621 | 37,701 | 89,346 | 35,988 | 59,346 | 638,833 | 549,487 | |
| | TOTAL EXPENDITURES | 1,193,866 | 1,284,468 | 1,535,964 | 1,733,788 | 1,119,110 | 1,549,170 | 1,873,784 | 139,996 | |
| | PERSONNEL | | | | | | | | | |
| 401 | Salaries - Full-time | 351,370 | 375,381 | 386,593 | 457,329 | 332,248 | 457,277 | 468,914 | 11,585 | |
| 402 | Salaries - Per diem | | | | | | | | 0 | |
| 403 | Salaries - Part-time & Temporary | 21,365 | 14,102 | 31,909 | 42,189 | 21,879 | 30,000 | 43,328 | 1,139 | |
| 405 | Salaries - Overtime | 27,185 | 35,752 | 68,737 | 50,000 | 25,995 | 30,000 | 50,000 | 0 | |
| 411 | Health Insurance | 74,387 | 72,669 | 85,435 | 120,067 | 73,135 | 89,000 | 118,565 | (1,502) | |
| 412 | Unemployment Insurance | | | | | | | | 0 | |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 | |
| 421 | Social Security Contribution | 23,021 | 24,431 | 27,970 | 34,070 | 21,516 | 32,071 | 34,859 | 789 | |
| 422 | Medicare Contribution | 5,384 | 5,714 | 6,541 | 7,968 | 5,032 | 7,500 | 8,153 | 185 | |
| 431 | Retirement Contribution (IMRF) | 40,290 | 45,881 | 48,672 | 55,144 | 35,352 | 53,016 | 56,458 | 1,314 | |
| 441 | Uniform Allowance | 3,750 | 4,420 | 4,362 | 4,500 | 3,607 | 4,200 | 4,500 | 0 | |
| 451 | Automobile Mileage | 0 | 0 | 0 | 100 | 0 | 0 | 100 | 0 | |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | | |
| 501 | Education & Training | 500 | 1,328 | 3,302 | 2,500 | 2,314 | 1,800 | 2,500 | 0 | |
| 502 | Travel Expense | 873 | 1,557 | 1,175 | 1,000 | 805 | 900 | 1,000 | 0 | |
| 503 | Dues | 807 | 767 | 789 | 875 | 767 | 860 | 875 | 0 | |

Jo Daveiss County, IL
Annual Budget
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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | 80,560 | 92,834 | 179,430 | 200,000 | 206,757 | 200,000 | 100,000 | (100,000) |
| 602 | Janitorial Supplies | 1,429 | 2,204 | 2,013 | 2,000 | 1,348 | 2,000 | 2,000 | 0 |
| 603 | Operating Supplies | 16,394 | 27,799 | 31,106 | 35,000 | 29,391 | 33,000 | 35,000 | 0 |
| 604 | Computer Supplies | 2,571 | 2,422 | 3,880 | 3,200 | 2,737 | 3,100 | 3,200 | 0 |
| 605 | Office Supplies | 2,340 | 2,518 | 3,225 | 3,000 | 2,587 | 3,000 | 3,000 | 0 |
| 606 | Minor Equipment & Small Tools | 10,035 | 9,566 | 12,432 | 10,000 | 5,523 | 8,000 | 10,000 | 0 |
| 611 | Automotive Fuel/Oil | 116,082 | 147,260 | 183,830 | 200,000 | 117,077 | 150,000 | 160,000 | (40,000) |
| 621 | Print Materials | 916 | 603 | 452 | 500 | 486 | 500 | 500 | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | 42,208 | 45,838 | 37,759 | 50,000 | 48,273 | 50,000 | 50,000 | 0 |
| 702 | Professional Service | 2,416 | 5,796 | 4,581 | 6,000 | 6,181 | 6,000 | 12,000 | 6,000 |
| 703 | Postage | 7,598 | 8,358 | 8,051 | 9,000 | 8,166 | 8,500 | 9,000 | 0 |
| 704 | Telephone & Electronic Communications | 7,127 | 6,606 | 7,413 | 8,000 | 5,954 | 7,800 | 8,000 | 0 |
| 705 | Publishing | 1,149 | 566 | 648 | 1,000 | 1,983 | 1,800 | 1,000 | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | 27,266 | 31,953 | 36,094 | 40,000 | 24,646 | 35,000 | 40,000 | 0 |
| 712 | Garbage Disposal | 1,318 | 1,267 | 1,779 | 2,000 | 1,088 | 1,500 | 2,000 | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | 6,090 | 6,624 | 6,090 | 7,000 | 5,878 | 6,000 | 7,000 | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 724 | Rentals | 1,441 | 4,407 | 7,528 | 7,000 | 783 | 5,000 | 3,000 | (4,000) |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | 19,400 | 0 | | | | | | 0 |
| 805 | Buildings | 53,236 | 101,967 | 162,817 | 100,000 | 20,933 | 80,000 | 0 | (100,000) |
| 810 | Equipment | 71,630 | 46,599 | 46,728 | 150,000 | 44,689 | 150,000 | 0 | (150,000) |
| 815 | Furniture | 0 | 0 | | | | | | 0 |
| 820 | Vehicle | 137,037 | 110,659 | 96,921 | 35,000 | 25,995 | 32,000 | 0 | (35,000) |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | 2,000 | 0 | 0 | 50,000 | 0 | 20,000 | 50,000 | 0 |
| 905 | Miscellaneous Expense | 0 | 0 | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | 34,694 | 46,621 | 37,701 | 39,346 | 35,988 | 39,346 | 588,833 | 549,487 |
| | TOTAL | 1,193,866 | 1,284,468 | 1,535,964 | 1,733,788 | 1,119,110 | 1,549,170 | 1,873,784 | 139,996 |
| | | | | | | | | | |
| | Revenues Over (Under) Expenditures | 163,329 | 89,689 | 11,241 | (149,936) | 31,099 | 59,457 | (364,206) | (214,270) |
| | | | | | | | | | |
| | Fund Balance, beginning of year | 940,012 | 1,103,341 | 1,193,030 | 1,204,271 | 1,204,271 | 1,204,271 | 1,263,728 | 59,457 |
| | | | | | | | | | |
| | Estimated Fund Balance, end of year | 1,103,341 | 1,193,030 | 1,204,271 | 1,054,335 | 1,235,370 | 1,263,728 | 899,522 | (154,813) |

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 FY2016, an estimated six (6) months of operating expense is required to be retained in this fund. Therefore \$452,000 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
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| 003 Public Health Fund | | Est. Fund Balance ending FY2015: | | | | | \$875,860 | | | |
|------------------------|-------------------------------------|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--|
| REVENUES | | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of | |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | |
| | TAXES | 515,243 | 522,433 | 521,720 | 216,869 | 173,851 | 216,869 | 323,258 | 106,389 | |
| | INTERGOVERNMENTAL REVENUES | 146,261 | 144,089 | 128,816 | 114,701 | 48,635 | 113,501 | 226,215 | 111,514 | |
| | SERVICE CHARGES | 97,256 | 91,505 | 92,267 | 82,500 | 82,610 | 88,300 | 88,300 | 5,800 | |
| | OTHER REVENUES | 4,020 | 2,410 | 5,061 | 6,700 | 7,292 | 8,200 | 7,400 | 700 | |
| | OTHER FINANCING SOURCES | 52,000 | 52,540 | 31,983 | 49,890 | 11,000 | 49,890 | 51,192 | 1,302 | |
| | TOTAL REVENUES | 814,779 | 812,976 | 779,846 | 470,660 | 323,387 | 476,760 | 696,365 | 225,705 | |
| | TAXES | | | | | | | | | |
| 31110 | Property taxes | 515,243 | 522,433 | 521,720 | 216,869 | 173,851 | 216,869 | 323,258 | 106,389 | |
| | INTERGOVERNMENTAL REVENUES | 0 | | | | | | | | |
| 34711 | Health Protection Grant | 62,832 | 63,201 | 63,201 | 63,201 | 36,867 | 63,201 | 63,201 | 0 | |
| 34713 | Potable Water Grant | 825 | 938 | 888 | 900 | 638 | 900 | 1,000 | 100 | |
| 34714 | Tanning Facility Grant | 0 | 0 | 0 | 600 | 0 | 0 | 1,200 | 600 | |
| 34716 | IL Tobacco Free Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 34722 | Well Woman Program | 550 | 500 | 500 | 500 | 250 | 0 | 0 | (500) | |
| 34725 | Teen Parent Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 34728 | Vector Control Grant | 3,086 | 4,974 | 5,460 | 5,000 | 6,480 | 5,000 | 12,000 | 7,000 | |
| 34729 | Family Case Management Grant | 0 | 0 | 0 | 0 | 0 | 0 | 32,564 | 32,564 | |
| 34730 | Death Certificate Surcharge | 667 | 482 | 319 | 0 | 0 | 0 | 0 | 0 | |
| 34811 | Immunization Medicaid Match | 0 | 0 | 23,099 | 20,000 | 0 | 20,000 | 20,000 | 0 | |
| 34812 | WIC Grant | 0 | 0 | 0 | 0 | 0 | 0 | 22,750 | 22,750 | |
| 34817 | WIC Food Instrument Allocation | 56,198 | 0 | 0 | 0 | 0 | 0 | 50,000 | 50,000 | |
| 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 | 1,000 | 0 | 0 | 0 | (1,000) | |
| 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 | 5,377 | 1,644 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 34836 | Medical Reserve Corp Grant | 0 | 4,000 | 3,500 | 3,500 | 3,500 | 3,500 | 3,500 | 0 | |
| 34838 | Vaccine for Children | 0 | 0 | 0 | 0 | 900 | 900 | 0 | 0 | |
| 34918 | IDPH/Cardiovascular | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 34919 | Immunization Federal Grant | 16,725 | 68,350 | 31,849 | 20,000 | 0 | 20,000 | 20,000 | 0 | |
| 34936 | FEMA Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | SERVICE CHARGES | | | | | | | | | |
| 36510 | Fees from Individuals | 21,021 | 15,505 | 7,437 | 7,500 | 5,865 | 8,300 | 8,300 | 800 | |
| 36800 | Environmental Health Fees | 75,115 | 75,550 | 84,380 | 75,000 | 76,145 | 80,000 | 80,000 | 5,000 | |
| 36801 | Family Planning Fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 36804 | School Contracts | 407 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 36806 | Public Aid Fee's for FCM | 263 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 36860 | B&B Annual Inspection Fee | 450 | 450 | 450 | 0 | 600 | 0 | 0 | 0 | |
| | OTHER REVENUES | | | | | | | | | |
| 38110 | Interest Income | 2,642 | 2,386 | 2,649 | 1,800 | 2,192 | 2,300 | 2,300 | 500 | |
| 38710 | Board of Health | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 38860 | Dubuque Racing Association | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 38870 | AllKids program | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 38880 | IDPH TB Program | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 38910 | Misc Income | 828 | 24 | 12 | 100 | 0 | 100 | 100 | 0 | |
| 38124 | Space Rental/BEST & SCHD | 0 | 0 | 2,400 | 4,800 | 5,100 | 5,800 | 5,000 | 200 | |
| | OTHER FINANCING SOURCES | | | | | | | | | |
| 39117 | Insurance Proceeds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 39924 | Rent/Utility from HHC | 12,000 | 12,540 | 13,200 | 13,000 | 11,000 | 13,000 | 13,000 | 0 | |
| 39928 | Capital Improvement/Transfer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 39943 | Transfer in from Bio-terrorism | 40,000 | 40,000 | 18,783 | 36,890 | 0 | 36,890 | 38,192 | 1,302 | |
| 39945 | Transfer in from PH Emer Resp Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL REVENUES | 814,779 | 812,976 | 779,846 | 470,660 | 323,387 | 476,760 | 696,365 | 225,705 | |

Jo Daviess County, IL
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| 003-44151 Public Health | | | | | | | | | |
|-------------------------|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------|
| EXPENDITURES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 555,966 | 518,135 | 480,463 | 541,700 | 380,629 | 514,900 | 614,400 | 72,700 |
| | TRAINING & PROFESSIONAL DEV. | 10,231 | 6,182 | 5,371 | 10,790 | 4,296 | 6,700 | 8,400 | (2,390) |
| | COMMODITIES | 41,085 | 54,904 | 45,462 | 19,450 | 7,868 | 15,450 | 20,550 | 1,100 |
| | CONTRACTUAL SERVICES | 64,674 | 49,587 | 58,430 | 85,700 | 37,328 | 85,218 | 86,200 | 500 |
| | CAPITAL OUTLAY | 6,610 | 9,197 | 4,332 | 3,375 | 939 | 4,314 | 5,500 | 2,125 |
| | OTHER | 110,470 | 112,206 | 96,290 | 114,800 | 37,293 | 114,843 | 167,000 | 52,200 |
| | TOTAL EXPENDITURES | 789,035 | 750,211 | 690,348 | 775,815 | 468,353 | 741,425 | 902,050 | 126,235 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | 383,476 | 356,150 | 333,830 | 385,000 | 267,905 | 375,000 | 435,000 | 50,000 |
| 403 | Salaries - Part-time & Temporary | 16,358 | 6,867 | 2,349 | 4,000 | 1,326 | 2,500 | 2,500 | (1,500) |
| 405 | Salaries - Overtime | 0 | 638 | 0 | 0 | 0 | 0 | 0 | 0 |
| 411 | Health Insurance | 79,355 | 76,108 | 65,047 | 70,000 | 53,052 | 65,000 | 85,000 | 15,000 |
| 412 | Unemployment Insurance | 1,412 | 5,384 | 11,488 | 5,000 | 5,769 | 5,000 | 5,000 | 0 |
| 421 | Social Security | 24,013 | 22,140 | 20,283 | 23,600 | 16,207 | 20,000 | 27,000 | 3,400 |
| 422 | Medicare Contribution | 5,616 | 5,178 | 4,743 | 5,700 | 3,790 | 5,000 | 6,500 | 800 |
| 431 | Retirement Contribution (IMRF) | 42,512 | 42,465 | 37,713 | 44,000 | 28,358 | 38,000 | 48,000 | 4,000 |
| 441 | Uniform Allowance | | | 642 | 400 | 0 | 400 | 400 | 0 |
| 451 | Automobile Mileage | 3,224 | 3,206 | 4,370 | 4,000 | 4,221 | 4,000 | 5,000 | 1,000 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | 40 | 867 | 358 | 1,500 | 659 | 1,000 | 1,500 | 0 |
| 502 | Travel Expense | 8,749 | 3,518 | 2,978 | 6,890 | 1,987 | 3,500 | 4,500 | (2,390) |
| 503 | Dues | 1,442 | 1,797 | 2,035 | 2,400 | 1,650 | 2,200 | 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 | 201 | 38 | 2 | 250 | 0 | 250 | 250 | 0 |
| 602 | Janitorial Supplies | 559 | 632 | 903 | 700 | 612 | 700 | 800 | 100 |
| 603 | Operating Supplies | 32,973 | 47,443 | 37,343 | 7,000 | 3,842 | 5,000 | 8,000 | 1,000 |
| 604 | Computer Supplies | 3,085 | 3,271 | 3,673 | 5,500 | 1,153 | 4,000 | 5,500 | 0 |
| 605 | Office Supplies | 2,030 | 1,456 | 1,315 | 2,000 | 649 | 1,500 | 2,000 | 0 |
| 606 | Minor Equipment & Small Tools | 18 | 54 | 152 | 500 | 0 | 500 | 500 | 0 |
| 611 | Automotive Fuel/Oil | 1,829 | 1,391 | 1,723 | 2,500 | 1,475 | 2,500 | 2,500 | 0 |
| 621 | Print Materials | 391 | 620 | 350 | 1,000 | 138 | 1,000 | 1,000 | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | 17,837 | 21,230 | 23,277 | 28,500 | 15,344 | 25,000 | 28,500 | 0 |
| 702 | Professional Service | 19,919 | 4,480 | 8,416 | 25,000 | 2,419 | 25,000 | 25,000 | 0 |
| 703 | Postage | 3,526 | 2,639 | 2,199 | 3,000 | 1,053 | 3,000 | 3,000 | 0 |
| 704 | Telephone & Electronic Communication | 5,844 | 6,127 | 8,257 | 10,500 | 4,590 | 10,500 | 10,500 | 0 |
| 705 | Publishing | 690 | 973 | 329 | 500 | 3,018 | 3,018 | 500 | 0 |
| 706 | Printing | 1,297 | 852 | 401 | 1,000 | 398 | 1,000 | 1,000 | 0 |
| 711 | Utilities | 11,559 | 9,963 | 11,699 | 13,000 | 7,339 | 13,000 | 13,000 | 0 |
| 712 | Garbage Disposal | 2,911 | 2,584 | 2,949 | 3,000 | 2,473 | 3,500 | 3,500 | 500 |
| 719 | Other Service Charges | 0 | 0 | | | 0 | 0 | 0 | 0 |
| 721 | Liability Insurance | 0 | 0 | | | 0 | 0 | 0 | 0 |
| 722 | General Insurance | 0 | 0 | | | 0 | 0 | 0 | 0 |
| 724 | Rentals | 1,091 | 740 | 902 | 1,200 | 693 | 1,200 | 1,200 | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | 0 | 0 | | | 0 | 0 | 0 | 0 |
| 805 | Buildings | 0 | 0 | | | 0 | 0 | 0 | 0 |
| 810 | Equipment | 6,401 | 8,890 | 3,470 | 3,375 | 0 | 3,375 | 5,500 | 2,125 |
| 815 | Furniture | 209 | 307 | 862 | 0 | 939 | 939 | 0 | 0 |
| 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 | 56,198 | 0 | 0 | 0 | 0 | 0 | 50,000 | 50,000 |
| 901 | Contingency | 0 | 0 | | | | | | 0 |
| 905 | Miscellaneous | 52 | 696 | 306 | 500 | 647 | 543 | 10,500 | 10,000 |
| 907 | B&B Fire Dept Inspections | 200 | 200 | 0 | 500 | 0 | 500 | 500 | 0 |
| 910 | Intergovernmental Agreement | 3,306 | 1,950 | 0 | 0 | 0 | 0 | 0 | 0 |
| 914 | E/Health Well Sealing | 0 | 0 | | | | | | 0 |
| 990 | Interfund Transfer | 50,714 | 109,360 | 95,984 | 113,800 | 36,647 | 113,800 | 106,000 | (7,800) |
| | TOTAL EXPENDITURES | 789,035 | 750,211 | 690,348 | 775,815 | 468,353 | 741,425 | 902,050 | 126,235 |
| | Revenues over (under) expend. | 25,743 | 62,765 | 89,498 | (305,155) | (144,966) | (264,665) | (205,685) | 99,470 |
| | Fund balance, beginning of year | 962,518 | 988,262 | 1,051,027 | 1,140,525 | 1,140,525 | 1,140,525 | 875,860 | (264,665) |
| | Fund balance, end of year | 988,262 | 1,051,027 | 1,140,525 | 835,370 | 995,560 | 875,860 | 670,175 | (165,195) |

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.

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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.

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| 006 County Motor Fuel Tax Fund | | Est. Fund Balance ending FY2015: | | | | | \$523,499 | | | |
|--|---|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------|-----------|
| REVENUES | | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of | |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | |
| | INTERGOVERNMENTAL | 637,259 | 598,623 | 664,875 | 590,000 | 210,208 | 510,000 | 525,000 | | (65,000) |
| | OTHER | 22,209 | 16,078 | 17,341 | 7,000 | 16,464 | 15,800 | 9,800 | | 2,800 |
| | OTHER FINANCING | 6,795 | 19,923 | 32,642 | 12,000 | 23,725 | 20,000 | 15,000 | | 3,000 |
| | TOTAL REVENUES | 666,263 | 634,624 | 714,858 | 609,000 | 250,397 | 545,800 | 549,800 | | (59,200) |
| | INTERGOVERNMENTAL | | | | | | | | | |
| 34310 | Motor Fuel Tax Allotments | 637,259 | 598,623 | 664,875 | 590,000 | 210,208 | 510,000 | 525,000 | | (65,000) |
| 34936 | FEMA Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| | OTHER | | | | | | | | | |
| 38110 | Interest | 4,047 | 2,683 | 2,905 | 2,000 | 2,563 | 2,800 | 2,800 | | 800 |
| 38910 | Miscellaneous | 18,162 | 13,396 | 14,436 | 5,000 | 13,901 | 13,000 | 7,000 | | 2,000 |
| | OTHER FINANCING | | | | | | | | | |
| 39120 | Reimb. from Townships | 6,795 | 19,923 | 32,642 | 12,000 | 23,725 | 20,000 | 15,000 | | 3,000 |
| 39210 | State Allotment | | | | | | | | | 0 |
| 39917 | Reimb. From CMF | | | | | | | | | 0 |
| 39930 | Transfer in from Township Motorfuel | | | | | | | | | 0 |
| 39923 | Transfer in from County Hwy Fund | | | | | | | | | 0 |
| 39944 | Transfer in from County Bridge | | | | | | | | | 0 |
| | TOTAL REVENUES | 666,263 | 634,624 | 714,858 | 609,000 | 250,397 | 545,800 | 549,800 | | (59,200) |
| | | | | | | | | | | |
| 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 | |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | |
| | PERSONNEL | 104,775 | 104,868 | 107,454 | 112,491 | 91,909 | 112,491 | 116,206 | | 3,715 |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| | COMMODITIES | 370,062 | 489,047 | 423,892 | 400,000 | 397,613 | 400,000 | 500,000 | | 100,000 |
| | 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 | 100,000 | 100,000 | 100,000 | 0 | | (100,000) |
| | TOTAL EXPENDITURES | 574,837 | 693,916 | 631,346 | 612,491 | 589,523 | 612,491 | 616,206 | | 3,715 |
| | PERSONNEL | | | | | | | | | |
| 401 | Salaries - Full-time | 80,390 | 80,208 | 81,442 | 84,239 | 70,072 | 84,239 | 86,557 | | 2,318 |
| 402 | Salaries - Per diem | | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | | 0 |
| 411 | Health Insurance | 10,485 | 10,785 | 12,263 | 12,651 | 10,470 | 12,651 | 13,610 | | 959 |
| 412 | Unemployment Insurance | | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | | 0 |
| 421 | Social Security Contribution | 4,491 | 4,358 | 4,424 | 5,223 | 3,796 | 5,223 | 5,367 | | 144 |
| 422 | Medicare Contribution | 1,050 | 1,019 | 1,035 | 1,221 | 888 | 1,221 | 1,255 | | 34 |
| 431 | Retirement Contribution (IMRF) | 8,358 | 8,499 | 8,291 | 9,157 | 6,684 | 9,157 | 9,417 | | 260 |
| 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 | 370,062 | 489,047 | 423,892 | 400,000 | 397,613 | 400,000 | 500,000 | | 100,000 |
| 602 | Janitorial Supplies | | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | | 0 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|----------------|-----------------|----------------|----------------|------------------|-----------------|-----------------|----------------------------------|
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | |
| | | 2012 | 2013 | 2014 | 2015 | Est. Actual | PROPOSED | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | | | |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous Expense | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 0 | (100,000) |
| | TOTAL EXPENDITURES | 574,837 | 693,916 | 631,346 | 612,491 | 589,523 | 612,491 | 616,206 | 3,715 |
| | | | | | | | | | |
| | Revenues Over (Under) Expenditures | 91,427 | (59,291) | 83,512 | (3,491) | (339,126) | (66,691) | (66,406) | (62,915) |
| | | | | | | | | | |
| | Fund Balance, beginning of year | 474,543 | 565,969 | 506,678 | 590,190 | 590,190 | 590,190 | 523,499 | (66,691) |
| | | | | | | | | | |
| | Estimated Fund Balance, end of year | 565,969 | 506,678 | 590,190 | 586,699 | 251,064 | 523,499 | 457,093 | (129,606) |

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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.

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| 007 - ETSB (911) Emergency Services Fund | | | Est. Fund Balance ending FY2015: | | | | \$65,630 | | |
|--|--|------------------|----------------------------------|------------------|------------------|--------------|------------------|-----------|-----------|
| REVENUES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of | |
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | Change |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | OTHER REVENUES | 315,323 | 310,293 | 304,607 | 305,336 | 227,477 | 260,996 | 330,954 | 25,618 |
| | TOTAL REVENUES | 315,323 | 310,293 | 304,607 | 305,336 | 227,477 | 260,996 | 330,954 | 25,618 |
| | OTHER REVENUES | | | | | | | | |
| 38110 | Interest Income | 1,268 | 1,175 | 1,107 | 1,000 | 1,059 | 1,037 | 1,037 | 37 |
| 38112 | CD Interest | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38159 | 911 VOIP Fees | 41,290 | 41,305 | 43,005 | 42,000 | 33,629 | 37,308 | 41,305 | (695) |
| 38510 | 911 Service Fees | 159,053 | 142,571 | 128,729 | 123,500 | 85,194 | 101,093 | 142,571 | 19,071 |
| 38590 | 911 Central Management | 110,192 | 122,041 | 131,766 | 138,836 | 107,595 | 121,558 | 146,041 | 7,205 |
| 38910 | Misc. Revenue | 400 | 240 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38930 | Addressing Fees | 3,120 | 2,960 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 315,323 | 310,293 | 304,607 | 305,336 | 227,477 | 260,996 | 330,954 | 25,618 |
| | 007 - 41128 ETSB (911) Emergency Services | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of | |
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | Change |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRAINING & PROFESSIONAL DEV. | 7,377 | 9,986 | 486 | 12,750 | 4,156 | 12,750 | 19,725 | 6,975 |
| | COMMODITIES | 2,989 | 1,893 | 998 | 1,800 | 1,133 | 1,800 | 1,800 | 0 |
| | CONTRACTUAL SERVICES | 80,132 | 86,195 | 72,174 | 90,100 | 71,475 | 90,100 | 90,100 | 0 |
| | CAPITAL OUTLAY | 0 | 0 | 98,358 | 66,837 | 7,786 | 66,837 | 101,323 | 34,486 |
| | OTHER | 328,593 | 235,222 | 191,194 | 178,589 | 43,157 | 178,589 | 178,655 | 66 |
| | TOTAL EXPENDITURES | 419,091 | 333,297 | 363,209 | 350,076 | 127,706 | 350,076 | 391,603 | 41,527 |
| | 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 | 3,624 | 7,447 | 461 | 8,250 | 3,693 | 8,250 | 11,295 | 3,045 |
| 502 | Travel Expense | 3,733 | 2,539 | 25 | 4,500 | 463 | 4,500 | 8,430 | 3,930 |
| 503 | Dues | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | 2,989 | 1,893 | 998 | 1,800 | 1,133 | 1,800 | 1,800 | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|------------------|-----------------|-----------------|-----------------|----------------|-----------------|-----------------|----------------------------------|
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | | Nov. 30, | |
| | | 2012 | 2013 | 2014 | 2015 | | | 2016 | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | 32,074 | 37,118 | 24,375 | 31,500 | 22,355 | 31,500 | 31,500 | 0 |
| 702 | Professional Service | 40,654 | 41,397 | 40,351 | 51,500 | 43,134 | 51,500 | 51,500 | 0 |
| 703 | Postage | 146 | 102 | 46 | 100 | 0 | 100 | 100 | 0 |
| 704 | Telephone & Electronic Communications | 7,258 | 7,579 | 7,403 | 7,000 | 5,924 | 7,000 | 7,000 | 0 |
| 705 | Publishing | 0 | 0 | 0 | 0 | 61 | 0 | 0 | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | 0 | 0 | 98,358 | 66,837 | 7,786 | 66,837 | 101,323 | 34,486 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | 0 | 0 | 1,095 | 15,000 | 0 | 15,000 | 15,000 | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | 328,593 | 235,222 | 190,099 | 163,589 | 43,157 | 163,589 | 163,655 | 66 |
| | TOTAL EXPENDITURES | 419,091 | 333,297 | 363,209 | 350,076 | 127,706 | 350,076 | 391,603 | 41,527 |
| | | | | | | | | | |
| | Revenues over (under) expend. | (103,768) | (23,004) | (58,602) | (44,740) | 99,771 | (89,080) | (60,649) | (15,909) |
| | | | | | | | | | |
| | Fund balance, beginning of year | 400,733 | 296,965 | 273,961 | 215,359 | 215,359 | 215,359 | 126,279 | (89,080) |
| | | | | | | | | | |
| | Estimated Fund balance, end of year | 296,965 | 273,961 | 215,359 | 170,619 | 315,130 | 126,279 | 65,630 | (104,989) |

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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 FY2015: | | | | | \$938,799 | | |
|--|---|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | Amount of | |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | TAXES | 672,654 | 320,246 | 328,364 | 336,700 | 269,787 | 336,610 | 347,000 | 10,300 |
| | OTHER | 4,107 | 125,170 | 100,609 | 2,500 | 2,748 | 3,500 | 3,500 | 1,000 |
| | TOTAL REVENUES | 676,761 | 445,415 | 428,973 | 339,200 | 272,535 | 340,110 | 350,500 | 11,300 |
| | TAXES | | | | | | | | |
| 31110 | Property taxes | 300,834 | 320,246 | 328,364 | 336,700 | 269,787 | 336,610 | 347,000 | 10,300 |
| 008-39934 | Reimbursement from State | 371,820 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | | | | | | | | |
| 38110 | Interest | 4,107 | 2,947 | 3,784 | 2,500 | 2,748 | 3,500 | 3,500 | 1,000 |
| 38112 | CD Interest | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38218 | Reimbursement from Vendor | 0 | 44,822 | 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 | 0 | 77,400 | 96,825 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 676,761 | 445,415 | 428,973 | 339,200 | 272,535 | 340,110 | 350,500 | 11,300 |
| 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 | |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | 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 | 1,141,631 | 304,709 | 287,076 | 500,000 | 115,580 | 400,000 | 800,000 | 300,000 |
| | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 1,141,631 | 304,709 | 287,076 | 500,000 | 115,580 | 400,000 | 800,000 | 300,000 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | | | | | | | | 0 |
| 422 | Medicare Contribution | | | | | | | | 0 |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of Change |
|-----------|--|------------------|------------------|------------------|------------------|------------------|-------------------------|---------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual PROPOSED | 15 to '16 |
| | CONTRACTUAL SERVICES | | | | | | | |
| 701 | Maintenance Service | | | | | | | 0 |
| 702 | Professional Service | | | | | | | 0 |
| 703 | Postage | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | 0 |
| 705 | Publishing | | | | | | | 0 |
| 706 | Printing | | | | | | | 0 |
| 711 | Utilities | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | 0 |
| 722 | General Insurance | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | 0 |
| 724 | Rentals | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | |
| 801 | Land | | | | | | | 0 |
| 805 | Buildings | | | | | | | 0 |
| 810 | Equipment | | | | | | | 0 |
| 815 | Furniture | | | | | | | 0 |
| 820 | Vehicle | | | | | | | 0 |
| 830 | Highways | 1,141,631 | 304,709 | 287,076 | 500,000 | 115,580 | 400,000 | 800,000 |
| 890 | Other Improvements | | | | | | | 300,000 |
| | OTHER | | | | | | | |
| 901 | Contingency | | | | | | | 0 |
| 905 | Miscellaneous Expense | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | 0 |
| | TOTAL EXPENDITURES | 1,141,631 | 304,709 | 287,076 | 500,000 | 115,580 | 400,000 | 800,000 |
| | | | | | | | | |
| | Revenues Over (Under) Expenditures | (464,870) | 140,707 | 141,897 | (160,800) | 156,955 | (59,890) | (449,500) |
| | | | | | | | | |
| | Fund Balance, beginning of year | 1,180,956 | 716,086 | 856,793 | 998,689 | 998,689 | 998,689 | 938,799 |
| | | | | | | | | |
| | Estimated Fund Balance, end of year | 716,086 | 856,793 | 998,689 | 837,889 | 1,155,644 | 938,799 | 489,299 |
| | | | | | | | | |
| | | | | | | | | |

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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.

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|------------------|------------------|------------------|------------------|--------------|------------------|-------------|----------------------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | 3,000 | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 912 | Sheriff's Auction Proceeds | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 7,666 | 7,111 | 11,911 | 13,500 | 2,449 | 9,900 | 11,500 | (2,000) |
| | | | | | | | | | |
| | | | | | | | | | |
| | Revenues Over (Under) Expenditures | (6,067) | (3,341) | 827 | (2,230) | 3,230 | (4,400) | 1,770 | 4,000 |
| | | | | | | | | | |
| | Fund Balance, beginning of year | 13,017 | 6,950 | 3,610 | 4,437 | 4,437 | 4,437 | 37 | (4,400) |
| | | | | | | | | | |
| | Estimated Fund Balance, end of year | 6,950 | 3,610 | 4,437 | 2,207 | 7,666 | 37 | 1,807 | (400) |

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Fund Description

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

| 011 County Aid to Bridges Fund | | Est. Fund Balance ending FY2015: | | | | | \$734,749 | | |
|--|---|----------------------------------|---------------|---------------|-------------|-------------------|-------------|----------|------------------|
| REVENUES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | | Amount of Change |
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | BUDGET | 10-mo Actual 2015 | Est. Actual | PROPOSED | |
| ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | | |
| | TAXES | 300,834 | 332,287 | 338,518 | 336,700 | 269,787 | 336,610 | 347,000 | 10,300 |
| | INTERGOVERNMENTAL REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 151,182 | 405 | 296 | 250 | 123 | 250 | 250 | 0 |
| | OTHER FINANCING SOURCES | 788,141 | 355,606 | 286,236 | 511,600 | 2,562 | 671,600 | 621,600 | 110,000 |
| | TOTAL REVENUES | 1,240,157 | 688,297 | 625,051 | 848,550 | 272,471 | 1,008,460 | 968,850 | 120,300 |
| | TAXES | | | | | | | | |
| 31110 | Property taxes | 300,834 | 332,287 | 338,518 | 336,700 | 269,787 | 336,610 | 347,000 | 10,300 |
| | INTERGOVERNMENTAL REVENUE | | | | | | | | 0 |
| 34936 | FEMA Reimbursement | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| | FHWA Reimbursement | | | | | | | | 0 |
| | OTHER | | | | | | | | 0 |
| 38110 | Interest | 239 | 343 | 241 | 200 | 77 | 200 | 200 | 0 |
| 38111 | Interest earned-savings | 91 | 61 | 56 | 50 | 45 | 50 | 50 | 0 |
| 38112 | CD interest | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38158 | Reimburse from Railroads | 145,692 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38910 | Miscellaneous | 5,160 | 0 | 0 | 0 | 1 | | | 0 |
| | OTHER FINANCING SOURCES | | | | | | | | 0 |
| 39120 | Reimbursement from Townships | 94,992 | 52 | 116,172 | 360,000 | 2,562 | 380,000 | 410,000 | 50,000 |
| 39122 | Reimbursement from State for Bridge | 0 | 0 | 18,259 | 0 | 0 | 0 | 0 | 0 |
| 39934 | Reimbursement from State | 541,525 | 203,840 | 0 | 0 | 0 | 140,000 | 60,000 | 60,000 |
| 39997 | Transfer in from Township Bridge | 151,624 | 151,713 | 151,806 | 151,600 | 0 | 151,600 | 151,600 | 0 |
| | TOTAL REVENUES | 1,240,157 | 688,297 | 625,051 | 848,550 | 272,471 | 1,008,460 | 968,850 | 120,300 |
| 011-43145 County Aid to Bridges | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | | Amount of Change |
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | BUDGET | 10-mo Actual 2015 | Est. Actual | PROPOSED | |
| ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | | |
| | PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | COMMODITIES | 27,499 | 3,274 | 15,700 | 50,000 | 1,612 | 20,000 | 50,000 | 0 |
| | CONTRACTUAL SERVICES | 445,928 | 163,567 | 29,831 | 60,000 | 10,954 | 60,000 | 110,000 | 50,000 |
| | CAPITAL OUTLAY | 535,366 | 300,974 | 295,253 | 875,000 | 555,348 | 710,000 | 680,000 | (195,000) |
| | OTHER | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 0 |
| | TOTAL EXPENDITURES | 1,158,793 | 617,815 | 490,784 | 1,135,000 | 717,913 | 940,000 | 990,000 | (145,000) |
| | 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. | | | | | | | | 0 |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | 0 |
| 601 | Maintenance Supplies | 27,499 | 3,274 | 15,700 | 50,000 | 1,612 | 20,000 | 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 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|----------------------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | 445,928 | 163,567 | 29,831 | 60,000 | 10,954 | 60,000 | 110,000 | 50,000 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | 1,017 | 45,476 | 73,707 | 75,000 | 4,194 | 10,000 | 80,000 | 5,000 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | 534,349 | 255,498 | 221,546 | 800,000 | 551,154 | 700,000 | 600,000 | (200,000) |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous Expense | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 0 |
| | TOTAL EXPENDITURES | 1,158,793 | 617,815 | 490,784 | 1,135,000 | 717,913 | 940,000 | 990,000 | (145,000) |
| | | | | | | | | | |
| | Revenues Over (Under) Expenditures | 81,364 | 70,482 | 134,267 | (286,450) | (445,442) | 68,460 | (21,150) | 265,300 |
| | | | | | | | | | |
| | Fund Balance, beginning of year | 380,176 | 461,540 | 532,022 | 666,289 | 666,289 | 666,289 | 734,749 | 68,460 |
| | | | | | | | | | |
| | Estimated Fund Balance, end of year | 461,540 | 532,022 | 666,289 | 379,839 | 220,847 | 734,749 | 713,599 | 333,760 |
| | | | | | | | | | |

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 FY2016, an estimated 50-60% of the total amount appropriated for the period is required to be retained in this fund. Therefore, \$175,000 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.

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| 012-48116 Social Security Fund | | Est. Fund Balance ending FY2015: | | | | | \$216,106 | | |
|---------------------------------------|---|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | | Amount of |
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Change |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | | 15 to '16 |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | TAXES | 255,445 | 258,969 | 258,628 | 258,776 | 207,411 | 258,786 | 258,786 | 10 |
| | INTERGOVERNMENTAL | 21,600 | 22,140 | 22,600 | 22,600 | 22,600 | 22,600 | 23,700 | 1,100 |
| | OTHER | 1,357 | 1,341 | 1,535 | 1,000 | 1,103 | 1,200 | 1,200 | 200 |
| | INTERFUND TRANSFERS | 12,256 | 12,256 | 9,682 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 290,658 | 294,706 | 292,445 | 282,376 | 231,114 | 282,586 | 283,686 | 1,310 |
| | TAXES | | | | | | | | |
| 3110 | Property taxes | 255,445 | 258,969 | 258,628 | 258,776 | 207,411 | 258,786 | 258,786 | 10 |
| | INTERGOVERNMENTAL | | | | | | | | |
| 34210 | Corp. Personal Property Replc. Tax | 21,600 | 22,140 | 22,600 | 22,600 | 22,600 | 22,600 | 23,700 | 1,100 |
| | OTHER | | | | | | | | |
| 38110 | Interest | 1,357 | 1,341 | 1,535 | 1,000 | 1,103 | 1,200 | 1,200 | 200 |
| 38112 | CD Interest | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | INTERFUND TRANSFERS | | | | | | | | |
| 39951 | From County Highway Fund | | | | | | | | |
| 39952 | From Public Health Fund | | | | | | | | |
| 39953 | From MFT Fund | | | | | | | | |
| 39954 | From ETSB (911) Fund | 12,256 | 12,256 | 9,682 | 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 | 290,658 | 294,706 | 292,445 | 282,376 | 231,114 | 282,586 | 283,686 | 1,310 |
| 012-48116 Social Security Fund | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | | Amount of |
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Change |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | | 15 to '16 |
| Acct. No. | Acct. Title | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 276,823 | 279,166 | 286,946 | 306,954 | 247,436 | 300,859 | 318,276 | 11,322 |
| | TOTAL EXPENDITURES | 276,823 | 279,166 | 286,946 | 306,954 | 247,436 | 300,859 | 318,276 | 11,322 |
| | 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 | | | | | | | | |

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| | | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of |
|-----------|--|------------------|------------------|------------------|------------------|-----------------|------------------|-----------------|-----------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | 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 | 1,845 | 2,125 | 2,112 | 2,187 | 1,822 | 2,187 | 2,238 | 51 |
| 990 | Interfund Transfer | 274,978 | 277,040 | 284,835 | 304,767 | 245,614 | 298,672 | 316,038 | 11,271 |
| | TOTAL EXPENDITURES | 276,823 | 279,166 | 286,946 | 306,954 | 247,436 | 300,859 | 318,276 | 11,322 |
| | Revenues Over (Under) Expenditures | 13,835 | 15,541 | 5,499 | (24,578) | (16,322) | (18,273) | (34,590) | (10,012) |
| | Fund Balance, beginning of year | 199,504 | 213,340 | 228,880 | 234,379 | 234,379 | 234,379 | 216,106 | (18,273) |
| | Estimated Fund Balance, end of year | 213,340 | 228,880 | 234,379 | 209,801 | 218,057 | 216,106 | 181,516 | (28,285) |

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 FY2016, an estimated 50-60% of the total amount appropriated for the period is required to be retained in this fund. Therefore, \$345,000 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.

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| 013-48117 Illinois Municipal Retirement Fund | | Est. Fund Balance ending FY2015: | | | | | \$439,845 | | |
|---|---|----------------------------------|-------------|-------------|---------|--------------|-------------|-------------|-----------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | Amount of |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Change |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | TAXES | 474,280 | 501,908 | 691,252 | 541,651 | 434,141 | 541,674 | 541,674 | 23 |
| | INTERGOVERNMENTAL | 38,100 | 41,900 | 43,800 | 43,800 | 43,800 | 43,800 | 43,300 | (500) |
| | OTHER | 2,058 | 2,066 | 2,587 | 1,200 | 1,929 | 2,000 | 2,000 | 800 |
| | INTERFUND TRANSFERS | 25,954 | 25,954 | 20,504 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 540,392 | 571,828 | 758,143 | 586,651 | 479,871 | 587,474 | 586,974 | 323 |
| | TAXES | | | | | | | | |
| 31110 | Property taxes | 474,280 | 501,908 | 691,252 | 541,651 | 434,141 | 541,674 | 541,674 | 23 |
| | INTERGOVERNMENTAL | | | | | | | | |
| 34210 | Corp. Personal Property Replc. Tax | 38,100 | 41,900 | 43,800 | 43,800 | 43,800 | 43,800 | 43,300 | (500) |
| | OTHER | | | | | | | | |
| 38110 | Interest | 2,058 | 2,066 | 2,587 | 1,200 | 1,929 | 2,000 | 2,000 | 800 |
| | INTERFUND TRANSFERS | | | | | | | | |
| 39951 | From County Highway Fund | | | | | | | | |
| 39952 | From Public Health Fund | | | | | | | | |
| 39953 | From MFT Fund | | | | | | | | |
| 39954 | From ETSB (911) Fund | 25,954 | 25,954 | 20,504 | 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 | 540,392 | 571,828 | 758,143 | 586,651 | 479,871 | 587,474 | 586,974 | 323 |
| | | | | | | | | | |
| | | | | | | | | | |
| 013-48117 Illinois Municipal Retirement Fund | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | Amount of |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Change |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 0 | 0 | 164,219 | 0 | 0 | 0 | 0 | 0 |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | COMMODITIES | 0 | 84 | 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 | 503,702 | 543,262 | 556,638 | 573,516 | 459,392 | 561,217 | 573,622 | 106 |
| | TOTAL EXPENDITURES | 503,702 | 543,345 | 720,857 | 573,516 | 459,392 | 561,217 | 573,622 | 106 |
| | 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) | 0 | 0 | 164,219 | 0 | 0 | 0 | 0 | 0 |
| 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 | 84 | 0 | 0 | 0 | 0 | 0 | 0 |
| 604 | Computer Supplies | | | | | | | | |
| 605 | Office Supplies | | | | | | | | |
| 606 | Minor Equipment & Small Tools | | | | | | | | |
| 611 | Automotive Fuel/Oil | | | | | | | | |
| 621 | Print Materials | | | | | | | | |

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| | | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of | |
|-----------|--|------------------|------------------|------------------|------------------|----------------|------------------|----------------|---------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | 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 | 3,405 | 3,400 | 3,227 | 2,982 | 2,485 | 2,982 | 2,650 | (332) |
| 990 | Interfund Transfer | 500,297 | 539,861 | 553,411 | 570,534 | 456,907 | 558,235 | 570,972 | 438 |
| | TOTAL EXPENDITURES | 503,702 | 543,345 | 720,857 | 573,516 | 459,392 | 561,217 | 573,622 | 106 |
| | Revenues Over (Under) Expenditures | 36,690 | 28,483 | 37,286 | 13,135 | 20,478 | 26,257 | 13,352 | 217 |
| | Fund Balance, beginning of year | 311,129 | 347,818 | 376,301 | 413,588 | 413,588 | 413,588 | 439,845 | 26,257 |
| | Estimated Fund Balance, end of year | 347,818 | 376,301 | 413,588 | 426,723 | 434,066 | 439,845 | 453,197 | 48,574 |

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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.

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Annual Budget
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| 014 Mental Health Fund | | Est. Fund Balance ending FY2015: | | | | | \$31,612 | | |
|-------------------------------------|---|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|------------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | TAXES | 332,492 | 343,818 | 343,389 | 348,744 | 279,554 | 348,796 | 348,796 | 52 |
| | OTHER | 278 | 192 | 203 | 40 | 57 | 40 | 40 | 0 |
| | INTERFUND TRANSFER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 332,770 | 344,010 | 343,592 | 348,784 | 279,610 | 348,836 | 348,836 | 52 |
| | TAXES | | | | | | | | |
| 31110 | Property taxes | 332,492 | 343,818 | 343,389 | 348,744 | 279,554 | 348,796 | 348,796 | 52 |
| | OTHER | | | | | | | | |
| 38110 | Interest | 278 | 192 | 203 | 40 | 57 | 40 | 40 | 0 |
| | INTERFUND TRANSFER | | | | | | | | |
| 39922 | From General Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 332,770 | 344,010 | 343,592 | 348,784 | 279,610 | 348,836 | 348,836 | 52 |
| 014-44156 Mental Health Fund | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 171 | 0 | 531 | 1,000 | 191 | 1,000 | 1,000 | 0 |
| | TRAINING & PROFESSIONAL DEV. | 1,790 | 2,241 | 2,068 | 2,900 | 1,554 | 2,900 | 2,600 | (300) |
| | COMMODITIES | 0 | 0 | 46 | 25 | 0 | 25 | 0 | (25) |
| | CONTRACTUAL SERVICES | 0 | 0 | 467 | 1,050 | 937 | 1,050 | 350 | (700) |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 328,095 | 332,975 | 338,110 | 342,975 | 256,481 | 342,975 | 344,532 | 1,557 |
| | TOTAL EXPENDITURES | 330,056 | 335,216 | 341,222 | 347,950 | 259,163 | 347,950 | 348,482 | 532 |
| | 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 | 171 | 0 | 531 | 1,000 | 191 | 1,000 | 1,000 | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | 0 | 0 | 0 | 100 | 0 | 100 | 100 | 0 |
| 502 | Travel Expense | 0 | 451 | 278 | 1,000 | 122 | 1,000 | 700 | (300) |
| 503 | Dues | 1,790 | 1,790 | 1,790 | 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 | 0 | 46 | 25 | 0 | 25 | 0 | (25) |
| 606 | Minor Equipment & Small Tools | | | | | | | | |
| 611 | Automotive Fuel/Oil | | | | | | | | |
| 621 | Print Materials | | | | | | | | |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|------------------|------------------|------------------|------------------|----------------|------------------|----------------|----------------------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | |
| 702 | Professional Service | 0 | 0 | 78 | 700 | 0 | 700 | 0 | (700) |
| 703 | Postage | 0 | 0 | 0 | 0 | 185 | 0 | 0 | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | |
| 705 | Publishing | 0 | 0 | 350 | 350 | 0 | 350 | 350 | 0 |
| 706 | Printing | 0 | 0 | 40 | 0 | 752 | 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 | | | | | | | | |
| 820 | Vehicle | | | | | | | | |
| 830 | Highways | | | | | | | | |
| 890 | Other Improvements | | | | | | | | |
| | OTHER | | | | | | | | |
| 901 | Contingency | 0 | 0 | 5,000 | 0 | 0 | 0 | 0 | 0 |
| 905 | Miscellaneous | 327,095 | 331,975 | 332,110 | 341,975 | 256,481 | 341,975 | 344,032 | 2,057 |
| 910 | Intergovernmental Agreement | | | | | | | | |
| 990 | Interfund Transfer | 1,000 | 1,000 | 1,000 | 1,000 | 0 | 1,000 | 500 | (500) |
| | TOTAL EXPENDITURES | 330,056 | 335,216 | 341,222 | 347,950 | 259,163 | 347,950 | 348,482 | 532 |
| | | | | | | | | | 0 |
| | Revenues Over (Under) Expenditures | 2,714 | 8,794 | 2,370 | 834 | 20,447 | 886 | 354 | (480) |
| | | | | | | | | | 0 |
| | Fund Balance, beginning of year | 16,847 | 19,562 | 28,356 | 30,726 | 30,726 | 30,726 | 31,612 | 886 |
| | | | | | | | | | 0 |
| | Estimated Fund Balance, end of year | 19,562 | 28,356 | 30,726 | 31,560 | 51,174 | 31,612 | 31,966 | 406 |

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FY2015

| 014 - Mental Health Expense Budget Detail | | | | | | | | |
|--|--|----------------|----------------|----------------|----------------|----------------|---------------|---------------|
| Activity | | FY2012 | FY2013 | FY2014 | FY2015 | FY2016 | \$ | % |
| Code | 905 Miscellaneous budget detail - | Budget | Budget | Budget | Budget | Budget | Change | Change |
| 84 | Kreider Services/Rainbow Ridge | 36,430 | 38,000 | 38,000 | 38,000 | 0 | (38,000) | -100.0% |
| 85 | Riverview Center, Inc. | 47,000 | 47,959 | 47,959 | 47,959 | 40,705 | (7,254) | -15.1% |
| 86 | Sojourn House | 36,000 | 36,000 | 36,000 | 36,000 | 0 | (36,000) | -100.0% |
| 87 | Jo Daviess Workshop, Inc. | 89,605 | 91,000 | 91,000 | 91,000 | 91,000 | 0 | 0.0% |
| 88 | Choices, Inc. | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 89 | FHN/Jane Addams | 118,060 | 119,016 | 119,016 | 119,016 | 126,327 | 7,311 | 6.1% |
| | Galena Clinic | 0 | 0 | 0 | 10,000 | 70,000 | 60,000 | 600.0% |
| | Contact of Northern Illinois | 0 | 0 | 0 | 0 | 8,000 | 8,000 | |
| 83 | Tyler's Justice Center for Children | 0 | 0 | 0 | 0 | 8,000 | 8,000 | |
| | Total | 327,095 | 331,975 | 331,975 | 341,975 | 344,032 | 2,057 | 0.6% |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

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.

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|------------------|------------------|------------------|------------------|----------------|------------------|------------------|----------------------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | 21,164 | 12,100 | 21,615 | 0 | 0 | 0 | 0 | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | 0 | 0 | 83,663 | 0 | 0 | 0 | 0 | 0 |
| 810 | Equipment | 0 | 4,409 | 3,678 | 0 | 0 | 0 | 0 | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | 0 | 0 | 5,000 | 288,099 | 0 | 100,000 | 150,000 | (138,099) |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | 115,000 | 117,200 | 0 | 50,000 | 0 | 0 | 135,560 | 85,560 |
| | TOTAL EXPENDITURES | 136,164 | 133,709 | 113,956 | 338,099 | 0 | 100,000 | 285,560 | (52,539) |
| | Revenues Over (Under) Expenditures | 25,263 | 123,917 | (96,597) | (199,450) | 86,084 | 124,198 | (270,456) | (71,006) |
| | Fund Balance, beginning of year | 153,765 | 179,029 | 302,946 | 206,349 | 206,349 | 206,349 | 330,547 | 124,198 |
| | Estimated Fund Balance, end of year | 179,029 | 302,946 | 206,349 | 6,899 | 292,433 | 330,547 | 60,091 | 53,192 |

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 FY2016, an estimated 110% of the total amount appropriated for the period is required to be retained in this fund. Therefore, \$455,000 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.

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| 017 Insurance Fund | | Est. Fund Balance ending FY2015: | | | | | | \$667,884 | | | |
|---------------------------------|---|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------|-----------|--|
| REVENUES | | | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | Year Ending | | Amount of | % | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | Nov. 30, | | Change | Change | |
| | | 2012 | 2013 | 2014 | 2015 | 2015 | 2016 | | 15 to '16 | 15 to '16 | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | | | |
| | TAXES | 397,160 | 402,704 | 252,262 | 402,409 | 322,555 | 402,452 | 402,452 | 43 | 0.0% | |
| | OTHER | 1,864 | 7,674 | 13,603 | 1,000 | 2,816 | 2,946 | 1,000 | 0 | 0.0% | |
| | INTERFUND TRANSFERS | 19,502 | 15,373 | 15,260 | 16,790 | 16,511 | 16,511 | 18,165 | 1,375 | 8.2% | |
| | TOTAL REVENUES | 418,526 | 425,750 | 281,126 | 420,199 | 341,882 | 421,909 | 421,617 | 1,418 | 0.3% | |
| | TAXES | | | | | | | | | | |
| 31110 | Property taxes | 397,160 | 402,704 | 252,262 | 402,409 | 322,555 | 402,452 | 402,452 | 43 | 0.0% | |
| | OTHER | | | | | | | | 0 | #DIV/0! | |
| 38110 | Interest | 1,138 | 1,195 | 1,333 | 1,000 | 870 | 1,000 | 1,000 | 0 | 0.0% | |
| 38112 | CD Interest | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! | |
| 38725 | Insurance Program Dividend | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! | |
| 38610 | Insurance Program Refund | 726 | 6,479 | 12,270 | 0 | 1,946 | 1,946 | 0 | 0 | #DIV/0! | |
| | INTERFUND TRANSFERS | | | | | | | | 0 | #DIV/0! | |
| 39915 | Transfer In Home Health | 5,860 | 5,543 | 5,017 | 5,520 | 4,942 | 4,942 | 5,440 | (80) | -1.4% | |
| 39963 | Transfer In from General Fund (Contingency) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! | |
| 39940 | Transfer In Public Health | 13,642 | 9,830 | 10,243 | 11,270 | 11,569 | 11,569 | 12,725 | 1,455 | 12.9% | |
| | TOTAL REVENUES | 418,526 | 425,750 | 281,126 | 420,199 | 341,882 | 421,909 | 421,617 | 1,418 | 0.3% | |
| 017-48118 Insurance Fund | | | | | | | | | | | |
| EXPENDITURES | | | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | Year Ending | | Amount of | % | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | Nov. 30, | | Change | Change | |
| | | 2012 | 2013 | 2014 | 2015 | 2015 | 2016 | | 15 to '16 | 15 to '16 | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | | | |
| | PERSONNEL | 0 | 10,285 | 0 | 29,750 | 6,409 | 10,000 | 29,750 | 0 | 0.0% | |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! | |
| | COMMODITIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! | |
| | CONTRACTUAL SERVICES | 314,122 | 318,820 | 332,492 | 350,000 | 320,192 | 346,520 | 350,000 | 0 | 0.0% | |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! | |
| | OTHER | 4,574 | 4,915 | 4,837 | 4,817 | 4,817 | 4,817 | 4,778 | (39) | -0.8% | |
| | TOTAL EXPENDITURES | 318,696 | 334,020 | 337,329 | 384,567 | 331,417 | 361,337 | 384,528 | (39) | 0.0% | |
| | PERSONNEL | | | | | | | | 0 | #DIV/0! | |
| 401 | Salaries - Full-time | | | | | | | | 0 | #DIV/0! | |
| 402 | Salaries - Per diem | | | | | | | | 0 | #DIV/0! | |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 | #DIV/0! | |
| 405 | Salaries - Overtime | | | | | | | | 0 | #DIV/0! | |
| 411 | Health Insurance | | | | | | | | 0 | #DIV/0! | |
| 412 | Unemployment Insurance (payments) | 0 | 10,285 | 0 | 29,750 | 6,409 | 10,000 | 29,750 | 0 | 0.0% | |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 | #DIV/0! | |
| 421 | Social Security Contribution | | | | | | | | 0 | #DIV/0! | |
| 422 | Medicare Contribution | | | | | | | | 0 | #DIV/0! | |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 | #DIV/0! | |
| 441 | Uniform Allowance | | | | | | | | 0 | #DIV/0! | |
| 451 | Automobile Milage | | | | | | | | 0 | #DIV/0! | |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 | #DIV/0! | |
| 502 | Travel Expense | | | | | | | | 0 | #DIV/0! | |
| 503 | Dues | | | | | | | | 0 | #DIV/0! | |
| 504 | Publications | | | | | | | | 0 | #DIV/0! | |
| 505 | Tuition Reimbursement | | | | | | | | 0 | #DIV/0! | |
| | COMMODITIES | | | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 | #DIV/0! | |
| 602 | Janitorial Supplies | | | | | | | | 0 | #DIV/0! | |
| 603 | Operating Supplies | | | | | | | | 0 | #DIV/0! | |
| 604 | Computer Supplies | | | | | | | | 0 | #DIV/0! | |
| 605 | Office Supplies | | | | | | | | 0 | #DIV/0! | |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 | #DIV/0! | |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 | #DIV/0! | |
| 621 | Print Materials | | | | | | | | 0 | #DIV/0! | |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 | % Change 15 to '16 |
|-----------|---|----------------|----------------|-----------------|----------------|----------------|----------------|------------------|----------------------------------|--------------------------|
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | | Nov. 30, | | |
| | | 2012 | 2013 | 2014 | 2015 | 10-mo Actual | Est. Actual | 2016 PROPOSED | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | | | PROPOSED | | |
| | CONTRACTUAL SERVICES | | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 | #DIV/0! |
| 702 | Professional Service | 5,595 | 0 | 16,751 | 10,000 | 22 | 10,000 | 10,000 | 0 | 0.0% |
| 703 | Postage | | | | | | | | 0 | #DIV/0! |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 | #DIV/0! |
| 705 | Publishing | | | | | | | | 0 | #DIV/0! |
| 706 | Printing | | | | | | | | 0 | #DIV/0! |
| 711 | Utilities | | | | | | | | 0 | #DIV/0! |
| 712 | Garbage Disposal | | | | | | | | 0 | #DIV/0! |
| 719 | Other Service Charges (deductibles) | 0 | 43 | 1,000 | 10,000 | 0 | 10,000 | 10,000 | 0 | 0.0% |
| 721 | Liability Insurance | | | | | | | | 0 | #DIV/0! |
| 722 | General Insurance | | | | | | | | 0 | #DIV/0! |
| 723 | Risk Management Contribution | 308,527 | 318,777 | 314,741 | 330,000 | 320,170 | 326,520 | 330,000 | 0 | 0.0% |
| 724 | Rentals | | | | | | | | 0 | #DIV/0! |
| | CAPITAL OUTLAY | | | | | | | | | |
| 801 | Land | | | | | | | | 0 | #DIV/0! |
| 805 | Buildings | | | | | | | | 0 | #DIV/0! |
| 810 | Equipment | | | | | | | | 0 | #DIV/0! |
| 815 | Furniture | | | | | | | | 0 | #DIV/0! |
| 820 | Vehicle | | | | | | | | 0 | #DIV/0! |
| 830 | Highways | | | | | | | | 0 | #DIV/0! |
| 890 | Other Improvements | | | | | | | | 0 | #DIV/0! |
| | OTHER | | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 | #DIV/0! |
| 902 | Miscellaneous | | | | | | | | 0 | #DIV/0! |
| 910 | Intergovernmental Agreement | 4,574 | 4,915 | 4,837 | 4,817 | 4,817 | 4,817 | 4,778 | (39) | -0.8% |
| 990 | Interfund Transfer | | | | | | | | 0 | #DIV/0! |
| | TOTAL EXPENDITURES | 318,696 | 334,020 | 337,329 | 384,567 | 331,417 | 361,337 | 384,528 | (39) | 0.0% |
| | Revenues Over (Under) Expenditures | 99,829 | 91,730 | (56,204) | 35,632 | 10,465 | 60,572 | 37,089 | 1,457 | 4.1% |
| | Fund Balance beginning of year | 471,956 | 571,785 | 663,516 | 607,312 | 607,312 | 607,312 | 667,884 | 60,572 | 10.0% |
| | Estimated Fund Balance end of year | 571,785 | 663,516 | 607,312 | 642,944 | 617,777 | 667,884 | 704,973 | 62,029 | 9.6% |

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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.

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| 018 Economic Development Investment Fund | | Est. Fund Balance ending FY2015: | | | | | \$774,175 | | |
|---|--|----------------------------------|---------------------------------|---------------------------------|---------|---|--|---|----------------------------------|
| REVENUES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending Nov. 30, 2012 | Year Ending Nov. 30, 2013 | Year Ending Nov. 30, 2014 | BUDGET | Year Ending Nov. 30, 2015 10-mo Actual | Year Ending Nov. 30, 2016 Est. Actual | Year Ending Nov. 30, 2016 PROPOSED | Amount of Change 15 to '16 |
| | OTHER REVENUES | 128,868 | 4,280 | 96,328 | 3,500 | 2,882 | 3,200 | 13,200 | 9,700 |
| | OTHER FINANCING SOUCES | 2,170 | 244 | 209 | 145 | 148 | 145 | 100 | (45) |
| | INTERFUND TRANSFERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 131,038 | 4,524 | 96,537 | 3,645 | 3,029 | 3,345 | 13,300 | 9,655 |
| | Interest Income on Investments | 7,193 | 4,524 | 4,103 | 3,645 | 3,029 | 3,345 | 3,300 | (345) |
| | OTHER REVENUES | | | | | | | | 0 |
| 38110 | Interest Income Checking | 8 | 1 | 0 | 0 | 2 | 0 | 0 | 0 |
| 38111 | Interest Income-savings | 657 | 1,151 | 1,162 | 1,100 | 598 | 800 | 800 | (300) |
| 38112 | CD Interest | 4,364 | 3,128 | 2,731 | 2,400 | 2,281 | 2,400 | 2,400 | 0 |
| 34888 | IDNR Greenways grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36718 | Fees- IFA Bond Fee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38188 | Greenways Plan - Community contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38777 | Economic Summit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38018 | Freeport/Stephenson E-Zone | 123,839 | 0 | 92,434 | 0 | 0 | 0 | 10,000 | 10,000 |
| 38198 | Reimbursement from FAEDF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER FINANCING SOURCES | | | | | | | | 0 |
| 38115 | Hoskins Lumber loan repayment- interest | 92 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38117 | Elizabeth Nursing Home loan repay-interest | 282 | 244 | 209 | 145 | 148 | 145 | 100 | (45) |
| 38119 | Cotton Expressions, Ltd.repay-interest | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38121 | Lange Sign Company | 1,789 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38718 | G & T Poster Sales | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Principal repayment on loans | | | | | | | | 0 |
| | INTERFUND TRANSFERS | | | | | | | | 0 |
| 39927 | Transfer from General Fund | | | | | | | | 0 |
| | TOTAL REVENUES | 131,038 | 4,524 | 96,537 | 3,645 | 3,029 | 3,345 | 13,300 | 9,655 |
| 018-46177 Economic Development Investment Fund | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending Nov. 30, 2012 | Year Ending Nov. 30, 2013 | Year Ending Nov. 30, 2014 | BUDGET | Year Ending Nov. 30, 2015 10-mo Actual | Year Ending Nov. 30, 2016 Est. Actual | Year Ending Nov. 30, 2016 PROPOSED | Amount of Change 15 to '16 |
| | PERSONNEL | 266 | 89 | 178 | 600 | 0 | 300 | 300 | (300) |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 585 | 1,000 | 0 | 1,000 | 1,000 | 0 |
| | COMMODITIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CONTRACTUAL SERVICES | 18,008 | 5,508 | 8,008 | 20,508 | 17,620 | 22,621 | 28,008 | 7,500 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 0 | 0 | 0 | 540,000 | 0 | 10,000 | 554,641 | 14,641 |
| | TOTAL EXPENDITURES | 18,274 | 5,597 | 8,770 | 562,108 | 17,620 | 33,921 | 583,949 | 21,841 |
| | PERSONNEL | | | | | | | | 0 |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | | | | | | | | 0 |
| 422 | Medicare Contribution | | | | | | | | 0 |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | 266 | 89 | 178 | 600 | 0 | 300 | 300 | (300) |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | 0 |
| 501 | Education & Training | 0 | 0 | 585 | 1,000 | 0 | 1,000 | 1,000 | 0 |
| 502 | Travel Expense | 0 | 0 | 0 | 0 | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | 0 |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|------------------|------------------|------------------|------------------|--------------|-------------|------------------|----------------------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | | Nov. 30, 2016 | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | 12,500 | 0 | 2,500 | 15,000 | 10,000 | 15,000 | 22,500 | 7,500 |
| 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 | 0 | 0 | 0 | 2,113 | 2,113 | 0 | 0 |
| 706 | Printing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | 5,508 | 5,508 | 5,508 | 5,508 | 5,508 | 5,508 | 5,508 | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| 728 | Greenways & Trail Grant Plan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | 0 | 0 | 0 | 40,000 | 0 | 10,000 | 40,000 | 0 |
| 908 | Scheduled (Revolving) Loan Expense | 0 | 0 | 0 | 500,000 | 0 | 0 | 500,000 | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 911 | LN/Eric Wheelwright | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | 14,641 | 14,641 |
| | TOTAL EXPENDITURES | 18,274 | 5,597 | 8,770 | 562,108 | 17,620 | 33,921 | 583,949 | 21,841 |
| | | | | | | | | | |
| | Revenues Over (Under) Expenditures | 112,764 | (1,072) | 87,767 | (558,463) | (14,591) | (30,576) | (570,649) | (12,186) |
| | Fund Balance, beginning of year | 605,293 | 718,057 | 716,985 | 804,751 | 804,751 | 804,751 | 774,175 | (30,576) |
| | Estimated Fund Balance, end of year | 718,057 | 716,985 | 804,751 | 746,288 | 790,160 | 774,175 | 703,526 | (42,762) |

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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.

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| 019 - Sheriff's DUI Fund | | Est. Fund Balance ending FY2014: | | | | | \$38,758 | | |
|-----------------------------|---|----------------------------------|-------------|-------------|--------|--------------|-------------|-------------|-----------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | OTHER REVENUES | 9,777 | 8,918 | 10,058 | 5,000 | 6,317 | 5,000 | 5,000 | 0 |
| | OTHER FINANCING SOURCES | 1,000 | 1,500 | 2,334 | 1,000 | 2,694 | 2,500 | 1,000 | 0 |
| | TOTAL REVENUES | 10,777 | 10,418 | 12,392 | 6,000 | 9,011 | 7,500 | 6,000 | 0 |
| | OTHER REVENUES | | | | | | | | |
| 35610 | DUI Fines | 9,777 | 8,918 | 10,058 | 5,000 | 6,317 | 5,000 | 5,000 | 0 |
| 35615 | DUI Forfeitures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER FINANCING SOURCES | | | | | | | | |
| 38110 | Interest Earned | | | | | | | | 0 |
| 38140 | Donations | 1,000 | 0 | 2,334 | 1,000 | 2,694 | 2,500 | 1,000 | 0 |
| 38910 | Misc. | 0 | 1,500 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 10,777 | 10,418 | 12,392 | 6,000 | 9,011 | 7,500 | 6,000 | 0 |
| | | | | | | | | | |
| 019 - 41121 DUI Fund | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | COMMODITIES | 3,342 | 3,808 | 2,343 | 10,000 | 8,299 | 10,000 | 12,500 | 2,500 |
| | 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 | 3,342 | 3,808 | 2,343 | 10,000 | 8,299 | 10,000 | 12,500 | 2,500 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | | | | | | | | 0 |
| 422 | Medicare Contribution | | | | | | | | 0 |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | 309 | 434 | 1,424 | 1,000 | 0 | 1,000 | 1,000 | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | 3,033 | 3,374 | 919 | 9,000 | 8,299 | 9,000 | 11,500 | 2,500 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|---|-------------|-------------|-------------|-------------|--------------|-------------|-------------|----------------------------------|
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | | Nov. 30, | |
| | | 2012 | 2013 | 2014 | 2015 | | | 2016 | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | CONTRACTUAL SERVICES | | | | | | | | 0 |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 3,342 | 3,808 | 2,343 | 10,000 | 8,299 | 10,000 | 12,500 | 2,500 |
| | | | | | | | | | |
| | Revenues Over (Under) Expenditures | 7,435 | 6,610 | 10,049 | (4,000) | 712 | (2,500) | (6,500) | (2,500) |
| | | | | | | | | | |
| | Fund Balance beginning of year | 17,164 | 24,599 | 31,209 | 41,258 | 41,258 | 41,258 | 38,758 | (2,500) |
| | | | | | | | | | |
| | Estimated Fund Balance end of year | 24,599 | 31,209 | 41,258 | 37,258 | 41,970 | 38,758 | 32,258 | (5,000) |

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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.

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| 020 - Animal Control Fund | | Est. Fund Balance ending FY2015: | | | | | \$498 | | | |
|--|--|----------------------------------|---------------|---------------|----------------|---------------|---------------|----------------|---------------|--|
| REVENUES | | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | | Amount of | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Change | |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | | | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | |
| | LICENSES & PERMITS | 92,397 | 93,905 | 93,054 | 97,000 | 74,931 | 90,000 | 95,000 | (2,000) | |
| | FINES & FORFEITS | 1,750 | 1,650 | 1,050 | 1,500 | 50 | 500 | 1,000 | (500) | |
| | SERVICE CHARGES | 760 | 620 | 225 | 390 | 25 | 170 | 170 | (220) | |
| | OTHER REVENUES/IFT's | 47 | 33 | 30 | 25 | 362 | 15 | 21,602 | 21,577 | |
| | TOTAL REVENUES | 94,954 | 96,208 | 94,358 | 98,915 | 75,368 | 90,685 | 117,772 | 18,857 | |
| | LICENSES & PERMITS | | | | | | | | | |
| 32410 | Rabies Tags | 92,397 | 93,905 | 93,054 | 97,000 | 74,931 | 90,000 | 95,000 | (2,000) | |
| | FINES & FORFEITS | | | | | | | | | |
| 35310 | Rabies Penalties | 1,750 | 1,650 | 1,050 | 1,500 | 50 | 500 | 1,000 | (500) | |
| | SERVICE CHARGES | | | | | | | | | |
| 36610 | Private Dog Pickup | 200 | 200 | 225 | 250 | 25 | 100 | 100 | (150) | |
| 36615 | City Contracts | 560 | 420 | 0 | 140 | 0 | 70 | 70 | (70) | |
| | OTHER REVENUES | | | | | | | | | |
| 38110 | Interest Income | 47 | 33 | 30 | 25 | 20 | 15 | 15 | (10) | |
| 38910 | Miscellaneous | 0 | 0 | 0 | 0 | 342 | 0 | 0 | | |
| | INTERFUND TRANSFER | | | | | | | | | |
| 39968 | Transfer from Public Health Fund (Misc.) | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 | | |
| 39968 | Transfer from Dog Fund (Misc.) | 0 | 0 | 0 | 0 | 0 | 0 | 1,587 | | |
| | TOTAL REVENUES | 94,954 | 96,208 | 94,358 | 98,915 | 75,368 | 90,685 | 117,772 | 18,857 | |
| | | | | | | | | | | |
| 020 - 44154 Animal Control Fund | | | | | | | | | | |
| EXPENDITURES | | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | | Amount of | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Change | |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | | | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | |
| | PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 | 70,878 | 70,878 | |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 0 | 0 | 0 | 0 | 765 | 765 | |
| | COMMODITIES | 0 | 0 | 0 | 0 | 0 | 0 | 3,900 | 3,900 | |
| | CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 28,000 | 28,000 | |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | OTHER | 110,000 | 91,000 | 98,900 | 100,000 | 68,800 | 91,000 | 300 | (99,700) | |
| | TOTAL EXPENDITURES | 110,000 | 91,000 | 98,900 | 100,000 | 68,800 | 91,000 | 103,843 | 3,843 | |
| | PERSONNEL | | | | | | | | | |
| 401 | Salaries - Full-time | 0 | 0 | 0 | 0 | 0 | 0 | 49,623 | 49,623 | |
| 402 | Salaries - Per diem | | | | | | | | 0 | |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 | |
| 405 | Salaries - Overtime | 0 | 0 | 0 | 0 | 0 | 0 | 100 | 100 | |
| 411 | Health Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 13,271 | 13,271 | |
| 412 | Unemployment Insurance | | | | | | | | 0 | |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 | |
| 421 | Social Security Contribution | 0 | 0 | 0 | 0 | 0 | 0 | 2,604 | 2,604 | |
| 422 | Medicare Contribution | 0 | 0 | 0 | 0 | 0 | 0 | 610 | 610 | |
| 431 | Retirement Contribution (IMRF) | 0 | 0 | 0 | 0 | 0 | 0 | 4,570 | 4,570 | |
| 441 | Uniform Allowance | 0 | 0 | 0 | 0 | 0 | 0 | 100 | 100 | |
| 451 | Automobile Milage | 0 | 0 | 0 | 0 | 0 | 0 | 100 | 100 | |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | | |
| 501 | Education & Training | 0 | 0 | 0 | 0 | 0 | 0 | 700 | 700 | |
| 502 | Travel Expense | | | | | | | | 0 | |
| 503 | Dues | 0 | 0 | 0 | 0 | 0 | 0 | 65 | 65 | |
| 504 | Publications | | | | | | | | 0 | |
| 505 | Tuition Reimbursement | | | | | | | | 0 | |
| | COMMODITIES | | | | | | | | | |
| 601 | Maintenance Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 100 | 100 | |
| 602 | Janitorial Supplies | | | | | | | | 0 | |
| 603 | Operating Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 100 | 100 | |
| 604 | Computer Supplies | | | | | | | | 0 | |
| 605 | Office Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 700 | 700 | |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 | |
| 611 | Automotive Fuel/Oil | 0 | 0 | 0 | 0 | 0 | 0 | 3,000 | 3,000 | |
| 621 | Print Materials | | | | | | | | 0 | |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|---|------------------|------------------|------------------|------------------|---------------|------------------|----------------|----------------------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 1,000 |
| 702 | Professional Service | 0 | 0 | 0 | 0 | 0 | 0 | 3,500 | 3,500 |
| 703 | Postage | 0 | 0 | 0 | 0 | 0 | 0 | 6,000 | 6,000 |
| 704 | Telephone & Electronic Communications | 0 | 0 | 0 | 0 | 0 | 0 | 1,200 | 1,200 |
| 705 | Publishing | 0 | 0 | 0 | 0 | 0 | 0 | 100 | 100 |
| 706 | Printing | 0 | 0 | 0 | 0 | 0 | 0 | 1,200 | 1,200 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | 0 | 0 | 0 | 0 | 0 | 0 | 15,000 | 15,000 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 300 | 300 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | 110,000 | 91,000 | 98,900 | 100,000 | 68,800 | 91,000 | 0 | (100,000) |
| | TOTAL EXPENDITURES | 110,000 | 91,000 | 98,900 | 100,000 | 68,800 | 91,000 | 103,943 | 3,943 |
| | | | | | | | | | |
| | Revenues Over (Under) Expenditures | (15,046) | 5,208 | (4,542) | (1,085) | 6,568 | (315) | 13,829 | 14,914 |
| | | | | | | | | | |
| | Fund Balance beginning of year | 15,193 | 147 | 5,355 | 813 | 813 | 813 | 498 | (315) |
| | | | | | | | | | |
| | Estimated Fund Balance end of year | 147 | 5,355 | 813 | (272) | 7,381 | 498 | 14,327 | 14,599 |

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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.

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| 022 HHC Memorial Fund | | Est. Fund Balance ending FY2015: | | | | | \$3,672 | | |
|------------------------------------|---|----------------------------------|-------------|-------------|--------|--------------|-------------|-------------|-----------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | OTHER REVENUES | 8 | 7 | 7 | 1,010 | 7 | 1,009 | 1,009 | (1) |
| | INTERFUND TRANSFER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 8 | 7 | 7 | 1,010 | 7 | 1,009 | 1,009 | (1) |
| | OTHER REVENUES | | | | | | | | |
| 38110 | Interest income | 7 | 7 | 7 | 10 | 7 | 9 | 9 | (1) |
| 38140 | Donations | 0 | 0 | 0 | 1,000 | 0 | 1,000 | 1,000 | 0 |
| 38910 | Misc | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | INTERFUND TRANSFER | | | | | | | | |
| | | 8 | 7 | 7 | 1,010 | 7 | 1,009 | 1,009 | (1) |
| 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 |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | 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 | 1,000 | 1,000 | 0 |
| | CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 1,000 | 0 | 1,000 | 1,000 | 0 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | | | | | | | | 0 |
| 422 | Medicare Contribution | | | | | | | | 0 |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | 0 |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | 0 | 0 | 0 | 1,000 | 0 | 1,000 | 1,000 | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Printing - Educational | | | | | | | | 0 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|-------------|-------------|-------------|-------------|--------------|-------------|-------------|----------------------------------|
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | | Nov. 30, | |
| | | 2012 | 2013 | 2014 | 2015 | | | 2016 | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 1,000 | 0 | 1,000 | 1,000 | 0 |
| | | | | | | | | | |
| | Revenues over (under) expend. | 8 | 7 | 7 | 10 | 7 | 9 | 9 | (1) |
| | | | | | | | | | |
| | Fund balance, beginning of year | 3,640 | 3,648 | 3,655 | 3,663 | 3,663 | 3,663 | 3,672 | 9 |
| | | | | | | | | | |
| | Fund balance, end of year | 3,648 | 3,655 | 3,663 | 3,673 | 3,670 | 3,672 | 3,681 | 8 |

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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.

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| 023 Extension Education Fund | | Est. Fund Balance ending FY2015: | | | | | | \$1 | |
|---|---|----------------------------------|-------------|-------------|--------|--------------|-------------|-------------|-----------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | TAXES | 79,222 | 80,208 | 81,106 | 81,156 | 65,044 | 81,157 | 81,157 | 1 |
| | OTHER | 32 | 31 | 26 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 79,253 | 80,239 | 81,132 | 81,156 | 65,044 | 81,157 | 81,157 | 1 |
| | TAXES | | | | | | | | |
| 31110 | Property taxes | 79,222 | 80,208 | 81,106 | 81,156 | 65,044 | 81,157 | 81,157 | 1 |
| | OTHER | | | | | | | | |
| 38110 | Interest | 32 | 31 | 26 | | | | | 0 |
| | TOTAL REVENUES | 79,253 | 80,239 | 81,132 | 81,156 | 65,044 | 81,157 | 81,157 | 1 |
| 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 |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | COMMODITIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 79,253 | 80,239 | 81,132 | 81,156 | 65,044 | 81,157 | 81,157 | 1 |
| | TOTAL EXPENDITURES | 79,253 | 80,239 | 81,132 | 81,156 | 65,044 | 81,157 | 81,157 | 1 |
| | 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 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change |
|-----------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | 10-mo Actual | Est. Actual | Nov. 30, 2016 | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | | | PROPOSED | 15 to '16 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | 79,253 | 80,239 | 81,132 | 81,156 | 65,044 | 81,157 | 81,157 | 1 |
| 990 | Interfund Transfer (Audit cost) | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 79,253 | 80,239 | 81,132 | 81,156 | 65,044 | 81,157 | 81,157 | 1 |
| | Revenues Over (Under) Expenditures | 0 |
| | Fund Balance, beginning of year | 1 | 0 |
| | Estimated Fund Balance, end of year | 1 | 0 |

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Fund Description

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

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| 025 - Dog Fund | | Est. Fund Balance ending FY2015: | | | | | \$ 1,587 | | |
|-----------------------------|---|----------------------------------|-------------|-------------|--------|--------------|-------------|-------------|-----------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | OTHER REVENUES | 16 | 10 | 33 | 3 | 1 | 3 | 0 | (3) |
| | INTERFUND TRANSFER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 16 | 10 | 33 | 3 | 1 | 3 | 0 | (3) |
| | OTHER REVENUES | | | | | | | | |
| 38110 | Interest Income | 16 | 10 | 1 | 3 | 1 | 3 | 0 | (3) |
| 38140 | Donations | 0 | 0 | 32 | 0 | 0 | 0 | 0 | 0 |
| | INTERFUND TRANSFER | | | | | | | | |
| | From Rabies Fund | | | | | | 0 | 0 | 0 |
| | TOTAL REVENUES | 16 | 10 | 33 | 3 | 1 | 3 | 0 | (3) |
| 025 - 44155 Dog Fund | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | COMMODITIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 43 | 46 | 7,510 | 300 | 0 | 0 | 1,587 | 1,287 |
| | TOTAL EXPENDITURES | 43 | 46 | 7,510 | 300 | 0 | 0 | 1,587 | 1,287 |
| | 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 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change |
|-----------|---|------------------|------------------|------------------|------------------|--------------|------------------|-------------|---------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | 43 | 46 | 10 | 300 | 0 | 0 | 0 | (300) |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | 0 | 0 | 7,500 | 0 | 0 | 0 | 1,587 | 1,587 |
| | TOTAL EXPENDITURES | 43 | 46 | 7,510 | 300 | 0 | 0 | 1,587 | 1,287 |
| | | | | | | | | | |
| | | | | | | | | | |
| | Revenues Over (Under) Expenditures | (27) | (36) | (7,477) | (297) | 1 | 3 | (1,587) | (1,290) |
| | | | | | | | | | |
| | Fund Balance, beginning of year | 9,124 | 9,098 | 9,061 | 1,584 | 1,584 | 1,584 | 1,587 | 3 |
| | | | | | | | | | |
| | Fund Balance, end of year | 9,098 | 9,061 | 1,584 | 1,287 | 1,585 | 1,587 | 0 | (1,287) |

Fund Description

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

Minimum Fiscal Year End Fund Balance Policy:

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

For FY2016, an estimated three (3) months of operating expense is required to be retained in this fund. Therefore \$151,000 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.

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| 026 Home Health Care Fund | | Est. Fund Balance ending FY2015: | | | | | | \$1,107,944 | | |
|---------------------------|---|----------------------------------|-------------------------|-------------------------|---------|-------------------------|-------------|-------------------------|-----------|--|
| REVENUES | | | | | | | | | | |
| | | Year Ending Nov. 30, | Year Ending Nov. 30, | Year Ending Nov. 30, | | Year Ending Nov. 30, | | Year Ending Nov. 30, | Amount of | |
| | | 2012 | 2013 | 2014 | BUDGET | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | |
| | Other Revenues | 5,708 | 4,821 | 4,347 | 5,550 | 3,113 | 5,550 | 4,450 | (1,100) | |
| | Other Financing Sources | 626,549 | 626,591 | 519,636 | 645,500 | 318,753 | 550,500 | 570,400 | (75,100) | |
| | TOTAL REVENUES | 632,257 | 631,412 | 523,983 | 651,050 | 321,866 | 556,050 | 574,850 | (76,200) | |
| | OTHER REVENUES | | | | | | | | | |
| 38110 | Interest | 1,313 | 1,340 | 1,432 | 1,500 | 1,152 | 1,500 | 1,400 | (100) | |
| 38112 | CD Interest | 4,316 | 3,373 | 2,865 | 4,000 | 1,961 | 4,000 | 3,000 | (1,000) | |
| 38910 | Misc Income | 78 | 108 | 50 | 50 | 0 | 50 | 50 | 0 | |
| | OTHER FINANCING SOURCES | | | | | | | | | |
| 39111 | Reimb/Med/St | 533,529 | 554,343 | 429,304 | 555,000 | 257,579 | 460,000 | 480,000 | (75,000) | |
| 39112 | Reimb From Private Insurance | 53,481 | 38,356 | 51,661 | 50,000 | 29,228 | 50,000 | 50,000 | 0 | |
| 39114 | Reimb Public Aid | 12,329 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 39115 | Reimb Private Pay | 848 | 357 | 344 | 500 | 602 | 500 | 400 | (100) | |
| 39118 | Dept of Veteran Affairs | 26,361 | 33,535 | 38,328 | 40,000 | 31,344 | 40,000 | 40,000 | 0 | |
| | TOTAL REVENUES | 632,257 | 631,412 | 523,983 | 651,050 | 321,866 | 556,050 | 574,850 | (76,200) | |
| | 026-44152 Home Health Care | | | | | | | | | |
| EXPENDITURES | | | | | | | | | | |
| | | Year Ending Nov. 30, | Year Ending Nov. 30, | Year Ending Nov. 30, | | Year Ending Nov. 30, | | Year Ending Nov. 30, | Amount of | |
| | | 2012 | 2013 | 2014 | BUDGET | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | |
| | PERSONNEL | 381,076 | 379,382 | 344,686 | 423,554 | 249,786 | 347,400 | 407,659 | (15,895) | |
| | TRAINING & PROFESSIONAL DEV | 6,106 | 4,569 | 2,242 | 4,250 | 3,550 | 3,250 | 3,750 | (500) | |
| | COMMODITIES | 8,429 | 9,917 | 7,391 | 9,900 | 3,832 | 6,100 | 7,100 | (2,800) | |
| | CONTRACTUAL SERVICES | 131,918 | 128,106 | 124,940 | 162,300 | 98,167 | 138,255 | 143,450 | (18,850) | |
| | CAPITAL OUTLAY | 293 | 1,855 | 959 | 2,300 | 153 | 2,100 | 2,200 | (100) | |
| | OTHER | 33,636 | 34,960 | 45,030 | 48,738 | 33,546 | 39,000 | 37,179 | (11,559) | |
| | Total | 561,458 | 558,790 | 525,248 | 651,042 | 389,034 | 536,105 | 601,338 | (49,704) | |
| | PERSONNEL | | | | | | | | | |
| 401 | Salaries - Full-time | 227,664 | 222,070 | 213,792 | 265,375 | 159,176 | 215,000 | 247,524 | (17,851) | |
| 402 | Salaries - Per Diem | | | | | | | | 0 | |
| 403 | Salaries - Part-time & Temporary | 19,590 | 18,773 | 3,891 | 6,000 | 2,604 | 6,000 | 10,764 | 4,764 | |
| 405 | Salaries - Overtime | 15,661 | 15,042 | 15,726 | 15,000 | 10,985 | 15,000 | 15,000 | 0 | |
| 411 | Health Insurance | 40,050 | 44,990 | 42,710 | 59,100 | 34,712 | 47,300 | 60,705 | 1,605 | |
| 412 | Unemployment Insurance | | | 1,517 | | 413 | 1,500 | 0 | 0 | |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 | |
| 421 | Social Security Contribution | 15,527 | 15,279 | 14,196 | 18,300 | 10,269 | 14,000 | 16,944 | (1,356) | |
| 422 | Medicare Contribution | 3,631 | 3,573 | 3,320 | 4,266 | 2,402 | 3,500 | 3,963 | (303) | |
| 431 | Retirement Contribution (IMRF) | 27,362 | 28,888 | 25,810 | 30,413 | 17,606 | 25,000 | 27,759 | (2,654) | |
| 441 | Uniform Allowance | | 0 | 415 | 100 | 0 | 100 | 0 | (100) | |
| 451 | Automobile Mileage | 31,591 | 30,766 | 23,308 | 25,000 | 11,620 | 20,000 | 25,000 | 0 | |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | | |
| 501 | Training & Education | 1,489 | 1,025 | 13 | 1,000 | 1,275 | 500 | 800 | (200) | |
| 502 | Travel Expense | 2,012 | 1,294 | 130 | 1,000 | 0 | 500 | 500 | (500) | |
| 503 | Dues | 2,605 | 2,250 | 2,100 | 2,250 | 2,275 | 2,250 | 2,450 | 200 | |
| 504 | Publications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 505 | Tuition Reimbursement | | | | | | | | 0 | |
| | COMMODITIES | | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 | |
| 602 | Janitorial Supplies | | | | | | | | 0 | |
| 603 | Operating Supplies | 4,661 | 6,247 | 3,392 | 6,000 | 2,213 | 3,500 | 4,000 | (2,000) | |
| 604 | Computer Supplies | 230 | 770 | 941 | 800 | 171 | 800 | 600 | (200) | |
| 605 | Office Supplies | 2,653 | 2,781 | 2,667 | 2,500 | 1,162 | 1,500 | 2,000 | (500) | |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 | |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 | |
| 621 | Print Materials | 885 | 121 | 391 | 600 | 287 | 300 | 500 | (100) | |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------------------|
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | | Nov. 30, | |
| | | 2012 | 2013 | 2014 | 2015 | | | 2016 | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | 1,515 | 1,370 | 1,585 | 1,700 | 890 | 1,200 | 1,500 | (200) |
| 702 | Professional Service | 121,220 | 118,077 | 111,229 | 148,300 | 85,275 | 125,000 | 130,000 | (18,300) |
| 703 | Postage | 1,752 | 1,827 | 2,075 | 2,100 | 1,437 | 2,100 | 2,000 | (100) |
| 704 | Telephone & Electronic Communication | 4,706 | 4,991 | 6,840 | 7,000 | 5,772 | 7,000 | 7,000 | 0 |
| 705 | Publishing | 721 | 789 | 1,268 | 1,000 | 3,606 | 1,200 | 1,000 | 0 |
| 706 | Printing | 1,480 | 544 | 1,421 | 1,500 | 515 | 1,000 | 1,200 | (300) |
| 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 | 526 | 508 | 522 | 700 | 671 | 755 | 750 | 50 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | 203 | 1,855 | 959 | 2,000 | 153 | 2,000 | 2,000 | 0 |
| 815 | Furniture | 90 | 0 | 0 | 300 | 0 | 100 | 200 | (100) |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | 5,381 | 2,981 | 5,911 | 5,500 | 4,223 | 5,500 | 5,500 | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | 28,255 | 31,979 | 39,119 | 43,238 | 29,323 | 33,500 | 31,679 | (11,559) |
| | TOTAL EXPENDITURES | 561,458 | 558,790 | 525,248 | 651,042 | 389,034 | 536,105 | 601,338 | (49,704) |
| | Revenues over (under) expend. | 70,799 | 72,622 | (1,265) | 8 | (67,168) | 19,945 | (26,488) | (26,496) |
| | Fund balance, beginning of year | 945,844 | 1,016,642 | 1,089,264 | 1,087,999 | 1,087,999 | 1,087,999 | 1,107,944 | 19,945 |
| | Fund balance, end of year | 1,016,642 | 1,089,264 | 1,087,999 | 1,088,007 | 1,020,830 | 1,107,944 | 1,081,456 | (6,551) |

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 FY2016, an estimated 3 to 4 months of operating expense is required to be retained in this fund. Therefore \$431,000 (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.

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change |
|-----------|--|------------------|------------------|------------------|------------------|-----------------|------------------|------------------|---------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | 4,759 | 3,255 | 3,824 | 3,700 | 4,742 | 3,700 | 3,500 | (200) |
| 702 | Professional Service | 235,763 | 314,347 | 60,263 | 80,000 | 74,403 | 80,000 | 350,000 | 270,000 |
| 703 | Postage | 23,164 | 28,538 | 20,555 | 30,000 | 15,796 | 20,248 | 26,000 | (4,000) |
| 704 | Telephone & Electronic Communications | 16,828 | 12,170 | 33,395 | 29,718 | 29,991 | 38,104 | 43,000 | 13,282 |
| 705 | Publishing/Advertising | 3,099 | 4,382 | 291,318 | 300,000 | 238,038 | 300,000 | 350,000 | 50,000 |
| 706 | Printing | 4,317 | 765 | 15,129 | 50,300 | 31,300 | 27,731 | 20,000 | (30,300) |
| 711 | Utilities | 3,584 | 3,680 | 4,416 | 4,200 | 2,808 | 3,718 | 4,400 | 200 |
| 712 | Garbage Disposal | 324 | 324 | 348 | 450 | 174 | 261 | 450 | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | 12,229 | 13,254 | 12,077 | 3,000 | 240 | 240 | 600 | (2,400) |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | 338 | 15,185 | 0 | 0 | 0 | 0 | 0 | 0 |
| 815 | Furniture | 0 | 0 | 0 | 0 | 0 | 0 | 4,000 | 4,000 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 902 | Community Grant Program | 4,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 901 | Contingency | 4,569 | 241 | 0 | 0 | 0 | 0 | 2,500 | 2,500 |
| 905 | Miscellaneous Expense | | | | | | | | 0 |
| 906 | Local Promotional Grants | 0 | 0 | 0 | 0 | 0 | 0 | 25,000 | 25,000 |
| 907 | Trade Shows | 100,601 | 29,663 | 16,430 | 15,500 | 16,737 | 15,865 | 50,000 | 34,500 |
| 910 | Intergovernmental Agreement | | | | | | | | |
| 913 | Events | 0 | 96,165 | 90,727 | 80,000 | 67,024 | 78,930 | 10,000 | (70,000) |
| 990 | Interfund Transfer | 79,808 | 81,539 | 79,398 | 80,082 | 64,650 | 80,082 | 80,081 | (1) |
| | TOTAL EXPENDITURES | 816,560 | 952,639 | 970,996 | 1,024,282 | 799,153 | 955,599 | 1,291,041 | 266,759 |
| | Net Revenue over Expenditures | 236,212 | 35,041 | 38,263 | (353) | (26,182) | 241,497 | (204,999) | (204,646) |
| | Fund Balance, beginning of year | 443,540 | 679,752 | 714,793 | 753,056 | 753,056 | 753,056 | 994,553 | 241,497 |
| | Fund balance, end of year (projected) | 679,752 | 714,793 | 753,056 | 752,703 | 726,874 | 994,553 | 789,555 | 36,851 |

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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.

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| 028 - Recorder Automation Fund | | Est. Fund Balance ending FY2015: | | | | | \$76,964 | | |
|--|---|----------------------------------|-------------|-------------|--------|--------------|-------------|-------------|-----------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | SERVICE CHARGES | 50,966 | 49,721 | 40,802 | 40,157 | 36,796 | 41,260 | 41,260 | 1,103 |
| | OTHER REVENUES | 403 | 11,172 | 2,236 | 2,000 | 1,960 | 2,068 | 2,068 | 68 |
| | TOTAL REVENUES | 51,369 | 60,893 | 43,037 | 42,157 | 38,756 | 43,328 | 43,328 | 1,171 |
| | SERVICE CHARGES | | | | | | | | |
| 36410 | Automation Fees | 50,966 | 49,721 | 40,802 | 40,157 | 36,796 | 41,260 | 41,260 | 1,103 |
| 39210 | State Allotment | 0 | 9,229 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38110 | Interest Income | 403 | 295 | 190 | 0 | 103 | 0 | 0 | 0 |
| 38160 | Rentall Housing Fees Recorder | 0 | 1,648 | 2,046 | 2,000 | 1,857 | 2,068 | 2,068 | 68 |
| 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 | 51,369 | 60,893 | 43,037 | 42,157 | 38,756 | 43,328 | 43,328 | 1,171 |
| 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 |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRAINING & PROFESSIONAL DEV. | 6,892 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | COMMODITIES | 130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CONTRACTUAL SERVICES | 3,009 | 27,906 | 70,081 | 70,000 | 21,805 | 70,000 | 70,000 | 0 |
| | CAPITAL OUTLAY | 25,645 | 9,412 | 1,518 | 15,000 | 0 | 15,000 | 15,000 | 0 |
| | OTHER | 0 | 12,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 35,676 | 49,317 | 71,599 | 85,000 | 21,805 | 85,000 | 85,000 | 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. | | | | | | | | |
| 500 | Principal Payment on Lease | 6,892 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 600 | Interest | 130 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|------------------|------------------|------------------|-------------|--------------|------------------|-------------|----------------------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | 2015 | | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | 3,009 | 27,906 | 70,081 | 70,000 | 21,805 | 70,000 | 70,000 | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | 25,645 | 9,412 | 1,518 | 15,000 | 0 | 15,000 | 15,000 | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | 0 | 12,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 35,676 | 49,317 | 71,599 | 85,000 | 21,805 | 85,000 | 85,000 | 0 |
| | Revenues Over (Under) Expenditures | 15,692 | 11,575 | (28,562) | (42,843) | 16,951 | (41,672) | (41,672) | 1,171 |
| | Fund Balance, beginning of year | 119,930 | 135,622 | 147,198 | 118,636 | 118,636 | 118,636 | 76,964 | (41,672) |
| | Estimated Fund Balance, end of year | 135,622 | 147,198 | 118,636 | 75,793 | 135,587 | 76,964 | 35,292 | (40,501) |

Jo Daviess County, IL
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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.

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| 029 - Circuit Clerk Automation Fund | | Est. Fund Balance ending FY2015: | | | | | \$110,205 | | |
|---|---|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | | Amount of |
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Change |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | SERVICE CHARGES | 41,033 | 33,035 | 27,936 | 29,000 | 20,368 | 26,000 | 26,000 | (3,000) |
| | OTHER REVENUES | 364 | 237 | 175 | 155 | 93 | 0 | 0 | (155) |
| | TOTAL REVENUES | 41,397 | 33,272 | 28,111 | 29,155 | 20,461 | 26,000 | 26,000 | (3,155) |
| | SERVICE CHARGES | | | | | | | | |
| 36410 | Automation Fees | 41,033 | 33,035 | 27,936 | 29,000 | 20,368 | 26,000 | 26,000 | (3,000) |
| | OTHER REVENUES | | | | | | | | |
| 38110 | Interest Income | 364 | 237 | 175 | 155 | 93 | 0 | 0 | (155) |
| 38112 | CD Interest | | | | | | | | 0 |
| | TOTAL REVENUES | 41,397 | 33,272 | 28,111 | 29,155 | 20,461 | 26,000 | 26,000 | (3,155) |
| 029-47183 - Circuit Clerk Automation | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | | Amount of |
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Change |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | 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 | 20,052 | 29,007 | 22,957 | 35,000 | 24,880 | 35,000 | 35,000 | 0 |
| | OTHER | 5,000 | 8,020 | 5,342 | 6,000 | 6,000 | 6,000 | 6,423 | 423 |
| | TOTAL EXPENDITURES | 25,052 | 37,027 | 28,299 | 41,000 | 30,880 | 41,000 | 41,423 | 423 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | | | | | | | | 0 |
| 422 | Medicare Contribution | | | | | | | | 0 |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change |
|-----------|--|------------------|------------------|------------------|------------------|--------------|-------------|------------------|---------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | | Nov. 30, 2016 | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | 20,052 | 29,007 | 22,957 | 35,000 | 24,880 | 35,000 | 35,000 | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | 5,000 | 8,020 | 5,342 | 6,000 | 6,000 | 6,000 | 6,423 | 423 |
| | TOTAL EXPENDITURES | 25,052 | 37,027 | 28,299 | 41,000 | 30,880 | 41,000 | 41,423 | 423 |
| | | | | | | | | | |
| | | | | | | | | | |
| | Revenues over (under) expenditures. | 16,345 | (3,755) | (187) | (11,845) | (10,419) | (15,000) | (15,423) | (3,578) |
| | | | | | | | | | |
| | Fund balance, beginning of year | 112,802 | 129,148 | 125,392 | 125,205 | 125,205 | 125,205 | 110,205 | (15,000) |
| | | | | | | | | | |
| | Estimated Fund balance, end of year | 129,148 | 125,392 | 125,205 | 113,360 | 114,786 | 110,205 | 94,782 | (18,578) |

Jo Daviess County, IL
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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.

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| 030 - County Clerk Automation Fund | | Est. Fund Balance ending FY2015: | | | | | \$34,000 | | |
|--|---|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | Amount of | |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | SERVICE CHARGES | 2,380 | 4,244 | 5,234 | 4,300 | 4,494 | 5,234 | 5,234 | 934 |
| | OTHER REVENUES | 128 | 119 | 109 | 0 | 63 | 0 | 0 | 0 |
| | TOTAL REVENUES | 2,508 | 4,363 | 5,343 | 4,300 | 4,557 | 5,234 | 5,234 | 934 |
| | SERVICE CHARGES | | | | | | | | |
| 36410 | Automation Fees | 2,380 | 4,244 | 5,234 | 4,300 | 4,494 | 5,234 | 5,234 | 934 |
| | OTHER REVENUES | | | | | | | | |
| 38110 | Interest Income | 128 | 119 | 109 | 0 | 63 | 0 | 0 | 0 |
| | TOTAL REVENUES | 2,508 | 4,363 | 5,343 | 4,300 | 4,557 | 5,234 | 5,234 | 934 |
| 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 | |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | 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 | 323 | 1,000 | 1,000 | 0 |
| | CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL OUTLAY | 2,240 | 3,969 | 4,000 | 4,000 | 1,616 | 4,000 | 4,000 | 0 |
| | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 2,240 | 3,969 | 4,000 | 5,000 | 1,939 | 5,000 | 5,000 | 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 | 0 | 0 | 1,000 | 323 | 1,000 | 1,000 | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |

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| | | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of |
|-----------|--|------------------|------------------|------------------|------------------|--------------|------------------|--------------|-----------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | 2,240 | 3,969 | 4,000 | 4,000 | 1,616 | 4,000 | 4,000 | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | 0 | 0 | | | | | | 0 |
| | TOTAL EXPENDITURES | 2,240 | 3,969 | 4,000 | 5,000 | 1,939 | 5,000 | 5,000 | 0 |
| | | | | | | | | | |
| | Revenues Over (Under) Expenditures | 268 | 394 | 1,343 | (700) | 2,618 | 234 | 234 | 934 |
| | | | | | | | | | |
| | Fund Balance, beginning of year | 31,761 | 32,028 | 32,423 | 33,766 | 33,766 | 33,766 | 34,000 | 234 |
| | | | | | | | | | |
| | Estimated Fund Balance, end of year | 32,028 | 32,423 | 33,766 | 33,066 | 36,384 | 34,000 | 34,234 | 1,168 |

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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.

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| 031 Circuit Clerk's Operation & Administration Fund | | Est. Fund Balance ending FY2015: | | | | | \$24,688 | | |
|---|---|----------------------------------|-------------|-------------|--------|--------------|-------------|-------------|-----------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | SERVICES CHARGES | 5,382 | 4,232 | 3,950 | 4,000 | 2,670 | 3,600 | 3,600 | (400) |
| | OTHER REVENUES | 10 | 11 | 12 | 11 | 11 | 0 | 0 | (11) |
| | TOTAL REVENUES | 5,392 | 4,243 | 3,962 | 4,011 | 2,681 | 3,600 | 3,600 | (411) |
| | SERVICES CHARGES | | | | | | | | |
| 35910 | Operations & Admin Fees | 5,382 | 4,232 | 3,950 | 4,000 | 2,670 | 3,600 | 3,600 | (400) |
| | OTHER REVENUES | | | | | | | | |
| 38110 | Interest income | 10 | 11 | 12 | 11 | 11 | 0 | 0 | (11) |
| | TOTAL REVENUES | 5,392 | 4,243 | 3,962 | 4,011 | 2,681 | 3,600 | 3,600 | (411) |
| | | | | | | | | | |
| 031-47197 Circuit Clerk's Operation & Administration Fund | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRAINING & PROFESSIONAL DEV. | 0 | 415 | 566 | 4,000 | 1,786 | 4,000 | 4,000 | 0 |
| | COMMODITIES | 2,190 | 2,516 | 1,139 | 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 | 2,190 | 2,931 | 1,705 | 4,000 | 1,786 | 4,000 | 4,000 | 0 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | | | | | | | | 0 |
| 422 | Medicare Contribution | | | | | | | | 0 |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Milage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | 0 | 415 | 566 | 4,000 | 1,786 | 4,000 | 4,000 | 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 | 2,190 | 2,516 | 1,139 | 0 | 0 | 0 | 0 | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|-------------|-------------|-------------|-------------|--------------|-------------|-------------|----------------------------------|
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | |
| | | 2012 | 2013 | 2014 | 2015 | 2016 | | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | (2,015) |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | 0 |
| 901 | Contingency | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 2,190 | 2,931 | 1,705 | 4,000 | 1,786 | 4,000 | 4,000 | 0 |
| | | | | | | | | | |
| | | | | | | | | | |
| | Revenues over (under) expend. | 3,202 | 1,312 | 2,257 | 11 | 895 | (400) | (400) | (411) |
| | | | | | | | | | |
| | Fund balance, beginning of year | 18,317 | 21,520 | 22,831 | 25,088 | 25,088 | 25,088 | 24,688 | (400) |
| | | | | | | | | | |
| | Fund balance, end of year | 21,520 | 22,831 | 25,088 | 25,099 | 25,983 | 24,688 | 24,288 | (811) |

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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.

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| 032 Tourism Capital Development Fund | | Est. Fund Balance ending FY2015: | | | | | \$291,847 | | | |
|---|---|----------------------------------|-------------|-------------|---------|--------------|-------------|-------------|--|-----------|
| REVENUES | | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | | 15 to '16 |
| | OTHER REVENUES | 923 | 592 | 423 | 400 | 243 | 400 | 250 | | (150) |
| | INTERFUND TRANSFER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| | TOTAL REVENUES | 923 | 592 | 423 | 400 | 243 | 400 | 250 | | (150) |
| | OTHER REVENUES | | | | | | | | | |
| 38110 | Interest | 923 | 592 | 423 | 400 | 243 | 400 | 250 | | (150) |
| 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 | 923 | 592 | 423 | 400 | 243 | 400 | 250 | | (150) |
| 032-46161 Tourism Capital Development Fund | | | | | | | | | | |
| EXPENDITURES | | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | | 15 to '16 |
| | 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 | 10,000 | | 10,000 |
| | CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 280,000 | 0 | 0 | 90,000 | | (190,000) |
| | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 280,000 | 0 | 0 | 100,000 | | (180,000) |
| | PERSONNEL | | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | | 0 |
| 421 | Social Security Contribution | | | | | | | | | 0 |
| 422 | Medicare Contribution | | | | | | | | | 0 |
| 431 | Retirement Contribution (IMRF) | | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | | 0 |
| 451 | Automobile Milage | | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | | |
| 501 | Education & Training | | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | | 0 |
| 503 | Dues | | | | | | | | | 0 |
| 504 | Publications | | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 | | 10,000 |
| 621 | Print Materials | | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | | 0 |
| 703 | Postage | | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | | 0 |
| 706 | Printing | | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | | 0 |

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FY2016

| | | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change |
|-----------|--|------------------|------------------|------------------|------------------|--------------|------------------|----------------|---------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | 0 | 0 | 0 | 50,000 | 0 | 0 | 0 | (50,000) |
| 805 | Buildings | 0 | 0 | 0 | 230,000 | 0 | 0 | 0 | (230,000) |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 90,000 | 90,000 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 280,000 | 0 | 0 | 100,000 | (180,000) |
| | | | | | | | | | |
| | Revenues Over (Under) Expenditures | 923 | 592 | 423 | (279,600) | 243 | 400 | (99,750) | 179,850 |
| | | | | | | | | | |
| | Fund Balance, beginning of year | 289,510 | 290,432 | 291,024 | 291,447 | 291,447 | 291,447 | 291,847 | 400 |
| | | | | | | | | | |
| | Estimated Fund Balance, end of year | 290,432 | 291,024 | 291,447 | 11,847 | 291,690 | 291,847 | 192,097 | 180,250 |
| | | | | | | | | | |

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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.

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| 033 - Probation Services Fund | | Est. Fund Balance ending FY2015: | | | | | | \$70,994 | | |
|---------------------------------------|---|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|--|
| REVENUES | | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of | |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | |
| | SERVICES CHARGES | 24,143 | 30,073 | 28,479 | 28,500 | 18,194 | 22,500 | 25,000 | (3,500) | |
| | OTHER REVENUES | 465 | 225 | 4,303 | 2,200 | 2,740 | 1,907 | 2,187 | (13) | |
| | TOTAL REVENUES | 24,608 | 30,298 | 32,782 | 30,700 | 20,935 | 24,407 | 27,187 | (3,513) | |
| | SERVICES CHARGES | | | | | | | | | |
| 36515 | Probation services fee | 21,543 | 20,558 | 22,329 | 23,000 | 16,994 | 21,500 | 21,500 | (1,500) | |
| 36714 | Professional service fees | 2,600 | 9,515 | 6,150 | 5,500 | 1,200 | 1,000 | 3,500 | (2,000) | |
| | OTHER REVENUES | | | | | | | | | |
| 38110 | Interest income | 89 | 56 | 33 | 30 | 14 | 17 | 17 | (13) | |
| 38112 | CD Interest | 376 | 168 | 169 | 170 | 141 | 170 | 170 | 0 | |
| 38197 | Conference Revenue | 0 | 0 | 4,100 | 2,000 | 2,585 | 1,720 | 2,000 | 0 | |
| 38910 | Misc. income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL REVENUES | 24,608 | 30,298 | 32,782 | 30,700 | 20,935 | 24,407 | 27,187 | (3,513) | |
| 033 - 47187 Probation Services | | | | | | | | | | |
| EXPENDITURES | | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of | |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | |
| | PERSONNEL | 1,990 | 3,289 | 3,626 | 4,000 | 2,002 | 4,000 | 4,000 | 0 | |
| | TRAINING & PROFESSIONAL DEV. | 1,353 | 5,671 | 3,340 | 10,300 | 4,410 | 5,768 | 10,300 | 0 | |
| | COMMODITIES | 0 | 0 | 0 | 2,500 | 663 | 1,000 | 2,500 | 0 | |
| | CONTRACTUAL SERVICES | 6,799 | 10,234 | 8,998 | 12,500 | 4,350 | 5,200 | 10,100 | (2,400) | |
| | CAPITAL OUTLAY | 7,661 | 8,370 | 5,773 | 12,000 | 9,101 | 12,000 | 8,000 | (4,000) | |
| | OTHER | 3,780 | 8,076 | 5,982 | 10,902 | 5,902 | 6,423 | 11,423 | 521 | |
| | TOTAL EXPENDITURES | 21,583 | 35,640 | 27,718 | 52,202 | 26,428 | 34,391 | 46,323 | (5,879) | |
| | 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 Milage | 1,990 | 3,289 | 3,626 | 4,000 | 2,002 | 4,000 | 4,000 | 0 | |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | | |
| 501 | Education & Training | 1,353 | 5,671 | 3,340 | 6,000 | 1,969 | 3,000 | 6,000 | 0 | |
| 502 | Travel Expense | | | | | | | | 0 | |
| 503 | Dues | 0 | 0 | 0 | 300 | 0 | 0 | 300 | 0 | |
| 504 | Publications | | | | | | | | 0 | |
| 505 | Tuition Reimbursement | | | | | | | | 0 | |
| 506 | Conference Expense | 0 | 0 | 0 | 4,000 | 2,441 | 2,768 | 4,000 | 0 | |
| | COMMODITIES | | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 | |
| 602 | Janitorial Supplies | | | | | | | | 0 | |
| 603 | Operating Supplies | 0 | 0 | 0 | 2,500 | 663 | 1,000 | 2,500 | 0 | |
| 604 | Computer Supplies | | | | | | | | 0 | |
| 605 | Office Supplies | | | | | | | | 0 | |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 | |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 | |
| 621 | Print Materials | | | | | | | | 0 | |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of Change 15 to '16 | |
|-----------|--|---------------|----------------|---------------|-----------------|----------------|----------------|----------------------------------|----------------|
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | |
| | | 2012 | 2013 | 2014 | 2015 | 2016 | | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | 6,799 | 10,234 | 8,998 | 9,000 | 3,485 | 3,400 | 6,600 | (2,400) |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | 0 | 0 | 0 | 3,500 | 865 | 1,800 | 3,500 | 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 | 7,661 | 8,370 | 5,773 | 12,000 | 9,101 | 12,000 | 8,000 | (4,000) |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | 30 | 1,306 | 640 | 5,000 | 0 | 0 | 5,000 | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | 3,750 | 6,770 | 5,342 | 5,902 | 5,902 | 6,423 | 6,423 | 521 |
| | TOTAL EXPENDITURES | 21,583 | 35,640 | 27,718 | 52,202 | 26,428 | 34,391 | 46,323 | (5,879) |
| | | | | | | | | | |
| | Revenues Over (Under) Expenditures | 3,025 | (5,343) | 5,064 | (21,502) | (5,493) | (9,984) | (19,136) | 2,366 |
| | | | | | | | | | |
| | Fund Balance, beginning of year | 78,232 | 81,257 | 75,914 | 80,978 | 80,978 | 80,978 | 70,994 | (9,984) |
| | | | | | | | | | |
| | Estimated Fund Balance, end of year | 81,257 | 75,914 | 80,978 | 59,476 | 75,485 | 70,994 | 51,858 | (7,618) |
| | | | | | | | | | |

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.

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| 034 Rentech Energy Escrow Fund | | \$546 | | | | | |
|--------------------------------------|---|---------------------------------|--------|---------------------------------|-------------|---------------------------------|---------------------|
| REVENUES | | | | | | | |
| | | Year Ending Nov. 30, 2014 | | Year Ending Nov. 30, 2015 | | Year Ending Nov. 30, 2016 | Amount of Change |
| Acct. No. | Acct. Title | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | OTHER REVENUES | 1 | 1 | 1 | 1 | 1 | 0 |
| | TOTAL REVENUES | 1 | 1 | 1 | 1 | 1 | 0 |
| | OTHER REVENUES | | | | | | |
| 38110 | Interest | 1 | 1 | 1 | 1 | 1 | 0 |
| 38791 | Deposits from Rentech Energy | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 1 | 1 | 1 | 1 | 1 | 0 |
| | | | | | | | |
| | | | | | | | |
| 034-45165 Rentech Energy Escrow Fund | | | | | | | |
| EXPENDITURES | | | | | | | |
| | | Year Ending Nov. 30, 2014 | | Year Ending Nov. 30, 2015 | | Year Ending Nov. 30, 2016 | Amount of Change |
| Acct. No. | Acct. Title | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 0 | 0 | 0 | 0 |
| | COMMODITIES | 0 | 0 | 0 | 0 | 0 | 0 |
| | CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | |
| | PERSONNEL | | | | | | |
| 401 | Salaries - Full-time | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | 0 |
| 411 | Health Insurance | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | 0 |
| 421 | Social Security Contribution | | | | | | 0 |
| 422 | Medicare Contribution | | | | | | 0 |
| 431 | Retirement Contribution (IMRF) | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | 0 |
| 451 | Automobile Milage | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | |
| 501 | Education & Training | | | | | | 0 |
| 502 | Travel Expense | | | | | | 0 |
| 503 | Dues | | | | | | 0 |
| 504 | Publications | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | 0 |
| | COMMODITIES | | | | | | |
| 601 | Maintenance Supplies | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | 0 |
| 603 | Operating Supplies | | | | | | 0 |
| 604 | Computer Supplies | | | | | | 0 |
| 605 | Office Supplies | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | 0 |
| 621 | Print Materials | | | | | | 0 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|-------------|-------------|--------------|-------------|----------------------------------|
| | | Nov. 30, | Nov. 30, | | Nov. 30, | |
| | | 2014 | 2015 | | 2016 | |
| | | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED |
| | CONTRACTUAL SERVICES | | | | | |
| 701 | Maintenance Service | | | | | 0 |
| 702 | Professional Service | 0 | 0 | 0 | 0 | 0 |
| 703 | Postage | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | 0 |
| 705 | Publishing | | | | | 0 |
| 706 | Printing | | | | | 0 |
| 711 | Utilities | | | | | 0 |
| 712 | Garbage Disposal | | | | | 0 |
| 719 | Other Service Charges | | | | | 0 |
| 721 | Liability Insurance | | | | | 0 |
| 722 | General Insurance | | | | | 0 |
| 723 | Risk Management Contribution | | | | | 0 |
| 724 | Rentals | | | | | 0 |
| | CAPITAL OUTLAY | | | | | |
| 801 | Land | | | | | 0 |
| 805 | Buildings | | | | | 0 |
| 810 | Equipment | | | | | 0 |
| 815 | Furniture | | | | | 0 |
| 820 | Vehicle | | | | | 0 |
| 830 | Highways | | | | | 0 |
| 890 | Other Improvements | | | | | 0 |
| | OTHER | | | | | |
| 901 | Contingency | | | | | 0 |
| 905 | Miscellaneous (Rentech Reimbursement) | | | | | 0 |
| 915 | County Staff Services | 0 | 0 | 0 | 0 | 0 |
| 990 | Interfund Transfer | | | | | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 |
| | | | | | | |
| | Revenues over (under) expend. | 1 | 1 | 1 | 1 | 0 |
| | | | | | | |
| | Fund balance, beginning of year | 544 | 545 | 545 | 545 | 546 |
| | | | | | | |
| | Fund balance, end of year | 545 | 546 | 546 | 546 | 547 |
| | | | | | | |

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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.

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|-------------|-------------|-------------|-------------|--------------|-------------|-------------|----------------------------------|
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | |
| | | 2012 | 2013 | 2014 | 2015 | 2016 | | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | 6,471 | 5,503 | 5,115 | 7,000 | 0 | 7,000 | 7,000 | 0 |
| 702 | Professional Service | 291 | 743 | 5,610 | 500 | 23 | 500 | 500 | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 810 | Equipment | 43,764 | 23,977 | 2,594 | 36,000 | 18,802 | 15,000 | 20,000 | (16,000) |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | 78,631 | 64,290 | 84,336 | 84,000 | 53,668 | 84,000 | 84,000 | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 146,135 | 102,466 | 98,206 | 137,500 | 72,896 | 116,500 | 121,500 | (16,000) |
| | | | | | | | | | |
| | Revenues over (under) expend. | (22,152) | (30,145) | 1,782 | (47,850) | 16,546 | (24,350) | (31,850) | 16,000 |
| | | | | | | | | | |
| | Fund balance, beginning of year | 119,155 | 97,002 | 66,857 | 68,638 | 68,638 | 68,638 | 44,288 | (24,350) |
| | | | | | | | | | |
| | Fund balance, end of year | 97,002 | 66,857 | 68,638 | 20,788 | 85,184 | 44,288 | 12,438 | (8,350) |

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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.

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| 039 - Court Document Storage Fund | | Est. Fund Balance ending FY2015: | | | | | \$147,792 | | |
|---|---|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | SERVICE CHARGES | 34,025 | 27,656 | 23,625 | 24,000 | 17,284 | 22,000 | 22,000 | (2,000) |
| | OTHER REVENUES | 77 | 67 | 65 | 60 | 14 | 0 | 0 | (60) |
| | TOTAL REVENUES | 34,102 | 27,723 | 23,690 | 24,060 | 17,298 | 22,000 | 22,000 | (2,060) |
| | SERVICE CHARGES | | | | | | | | |
| 36415 | Document Storage Fees | 34,025 | 27,656 | 23,625 | 24,000 | 17,284 | 22,000 | 22,000 | (2,000) |
| | OTHER REVENUES | | | | | | | | |
| 38110 | Interest Income | 77 | 67 | 65 | 60 | 14 | 0 | 0 | (60) |
| | TOTAL REVENUES | 34,102 | 27,723 | 23,690 | 24,060 | 17,298 | 22,000 | 22,000 | (2,060) |
| 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 |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | 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 | 17,204 | 20,799 | 13,670 | 30,000 | 10,667 | 20,000 | 30,000 | 0 |
| | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 17,204 | 20,799 | 13,670 | 30,000 | 10,667 | 20,000 | 30,000 | 0 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | | | | | | | | 0 |
| 422 | Medicare Contribution | | | | | | | | 0 |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change |
|-----------|--|------------------|------------------|------------------|------------------|--------------|-------------|------------------------------|---------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | 10-mo Actual | Est. Actual | Nov. 30, 2016 PROPOSED | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | | | | 15 to '16 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | 17,204 | 20,799 | 13,670 | 30,000 | 10,667 | 20,000 | 30,000 | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 17,204 | 20,799 | 13,670 | 30,000 | 10,667 | 20,000 | 30,000 | 0 |
| | | | | | | | | | |
| | | | | | | | | | |
| | Revenues over (under) expend. | 16,898 | 6,924 | 10,019 | (5,940) | 6,631 | 2,000 | (8,000) | (2,060) |
| | | | | | | | | | |
| | Fund balance, beginning of year | 111,951 | 128,849 | 135,773 | 145,792 | 145,792 | 145,792 | 147,792 | 2,000 |
| | | | | | | | | | |
| | Estimated Fund balance, end of year | 128,849 | 135,773 | 145,792 | 139,852 | 152,423 | 147,792 | 139,792 | (60) |

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.

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| 040 Small Rental Properties Program (SRPP) | | Est. Fund Balance ending FY2015: | | | | | | \$0 | |
|---|---------------------------------------|----------------------------------|-------------|-------------|----------|--------------|-------------|-------------|-----------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | 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 |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | COMMODITIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | | | | | | | | 0 |
| 422 | Medicare Contribution | | | | | | | | 0 |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Milage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 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 |

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| | | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of | |
|-----------|--|------------------|------------------|------------------|------------------|------------------|-------------|-----------|-----------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | Nov. 30, 2016 | Change | | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | |
| | Revenues over (under) expend. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | |
| | Fund balance, beginning of year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | |
| | Fund balance, end of year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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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.

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| 042 - General Capital Investment Fund | | Est. Fund Balance ending FY2015: | | | | | \$225,882 | | |
|---|--|----------------------------------|---------------|---------------|---------------|---------------|-------------|----------|-----------|
| REVENUES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | | Amount of |
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | Nov. 30, 2016 | Change | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | OTHER REVENUES | 46,989 | 29 | 30 | 28 | 29 | 28 | 28 | 0 |
| | INTERFUND TRANSFER | 65,000 | 25,000 | 0 | 189,100 | 189,100 | 189,100 | 182,000 | (7,100) |
| | TOTAL REVENUES | 111,989 | 25,029 | 30 | 189,128 | 189,129 | 189,128 | 182,028 | (7,100) |
| | OTHER REVENUES | | | | | | | | |
| 38110 | Interest income | 18 | 22 | 22 | 20 | 22 | 20 | 20 | 0 |
| 38111 | Interest earned-savings | 7 | 7 | 7 | 8 | 7 | 8 | 8 | 0 |
| 38112 | CD interest | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38156 | Residual Estate Distribution | 46,963 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38711 | ESTB/911- Ortho project | | | | | | | | 0 |
| 38712 | Community participation - ortho proj. | | | | | | | | 0 |
| 34834 | Energy Efficiency Conservation Block Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38910 | Misc | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | INTERFUND TRANSFER | | | | | | | | |
| 39921 | From Highway Fund-Ortho proj. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39922 | From General Fund | 0 | 25,000 | 0 | 189,100 | 189,100 | 189,100 | 182,000 | (7,100) |
| 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 |
| 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 |
| 39922 | From General Fund-IDNR Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39930 | Transfer In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39963 | From Contingency Fund | 65,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 111,989 | 25,029 | 30 | 189,128 | 189,129 | 189,128 | 182,028 | (7,100) |
| | | | | | | | | | |
| 042 - 46171 General Capital Investment | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | | Amount of |
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | Nov. 30, 2016 | Change | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | 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 | 2,500 | 13,000 | 0 | 0 | 5,000 | (8,000) |
| | CAPITAL OUTLAY | 0 | 9,925 | 17,101 | 195,491 | 80,147 | 175,491 | 357,941 | 162,450 |
| | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 0 | 9,925 | 19,601 | 208,491 | 80,147 | 175,491 | 362,941 | 154,450 |
| | 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 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|------------------|------------------|------------------|------------------|--------------|-------------|------------------------------|----------------------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | 10-mo Actual | Est. Actual | Nov. 30, 2016 PROPOSED | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | | | | |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | 0 | 0 | 2,500 | 13,000 | 0 | 0 | 5,000 | (8,000) |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | 0 | 9,925 | 17,101 | 195,491 | 80,147 | 175,491 | 357,941 | 162,450 |
| 810 | Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 0 | 9,925 | 19,601 | 208,491 | 80,147 | 175,491 | 362,941 | 154,450 |
| | | | | | | | | | |
| | | | | | | | | | |
| | Revenues over (under) expend. | 111,989 | 15,104 | (19,572) | (19,363) | 108,982 | 13,637 | (180,913) | (161,550) |
| | | | | | | | | | |
| | Fund balance, beginning of year | 104,723 | 216,712 | 231,816 | 212,245 | 212,245 | 212,245 | 225,882 | 13,637 |
| | | | | | | | | | |
| | Fund balance, end of year | 216,712 | 231,816 | 212,245 | 192,882 | 321,227 | 225,882 | 44,969 | (147,913) |

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| 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 | | 2011 | 2012 | 2013 | 2014 | 2015 | | 2016 |
| Code | Project Name | Actual | Actual | Actual | Actual | Budget | Est. Actual | Proposed |
| | Summary of 702 Professional Services | | | | | | | |
| 439 | 911/Dispatch Feasibility Study | 0 | 0 | 0 | 2,500 | 13,000 | 0 | 5,000 |
| | | 0 | 0 | 0 | 2,500 | 13,000 | 0 | 5,000 |
| | Summary of 805 Buildings: | | | | | | | |
| 411 | Courthouse HVAC system project | | | | | | | |
| 412 | Public Safety Building HVAC system project | 381,223 | 0 | 0 | 0 | 0 | 0 | 0 |
| 413 | Courthouse office improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 414 | Courthouse security improvements (cameras) | 0 | 0 | 0 | 0 | 0 | 0 | 25,000 |
| 415 | Underground fuel tank removal | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 416 | Public Safety Bldg. Reroofing | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 425 | Gutter heat tapes | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 426 | Courthouse roof repairs | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 429 | Courthouse/PS Bldg. parking lot | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 433 | Carpeting/flooring stairway/2nd floor | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 434 | Replace roof/enclose vehicle storage blg | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 435 | Courthouse HVAC | 29,796 | 0 | 0 | 0 | 0 | 0 | 125,000 |
| 436 | Courthouse exterior improvements | 0 | 0 | 9,925 | 17,101 | 195,491 | 175,491 | 20,000 |
| 651 | Countywide Security Projects | 0 | 0 | 0 | 0 | 0 | 0 | 130,941 |
| 652 | PSB/Jail-Flooring/Showers | 0 | 0 | 0 | 0 | 0 | 0 | 57,000 |
| | Total | 411,019 | 0 | 9,925 | 17,101 | 195,491 | 175,491 | 357,941 |
| | Summary of 810 Equipment: | | | | | | | |
| 417 | GIS orthophoto. Project/upgrade reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 430 | GIS remonumentation project | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 419 | Financial management software rplc | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 420 | Tax cycle system software/hardware | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 421 | Zoning & Subdivision Ords. update | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 422 | Courthouse cmpr. Cable upgrade | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 428 | Building & Zoning software | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 431 | GIS address atlas printing | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 432 | GIS database programming & website reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 437 | Township Assessor's Program (Devnet) | 5,250 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 5,250 | 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 |
| | Other capital projects | | | | | | | |
| | Total | 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 |
| | Transfer to GIS Capital Eq/Investment Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 438 | Transfer to Emergency Services Comm Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Grand Total | 416,269 | 0 | 9,925 | 19,601 | 208,491 | 175,491 | 362,941 |

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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.

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| 043 Special Service Area Number One | | Est. Fund Balance ending FY2015: | | | | | | \$1 | | |
|--|---|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------|--|
| REVENUES | | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of | |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | |
| | TAXES | 79,862 | 79,995 | 72,900 | 73,000 | 58,134 | 71,185 | 73,000 | 0 | |
| | OTHER REVENUES | 32 | 31 | 24 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL REVENUES | 79,894 | 80,026 | 72,924 | 73,000 | 58,134 | 71,185 | 73,000 | 0 | |
| | TAXES | | | | | | | | | |
| 31110 | Property Taxes | 79,862 | 79,995 | 72,900 | 73,000 | 58,134 | 71,185 | 73,000 | 0 | |
| | OTHER REVENUES | | | | | | | | | |
| | Interest Income | 32 | 31 | 24 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL REVENUES | 79,894 | 80,026 | 72,924 | 73,000 | 58,134 | 71,185 | 73,000 | 0 | |
| 043-47191 Special Service Area Number One | | | | | | | | | | |
| EXPENDITURES | | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of | |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | |
| | PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | COMMODITIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | OTHER | 79,894 | 80,026 | 72,924 | 73,000 | 58,134 | 71,185 | 73,000 | 0 | |
| | TOTAL EXPENDITURES | 79,894 | 80,026 | 72,924 | 73,000 | 58,134 | 71,185 | 73,000 | 0 | |
| | PERSONNEL | | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 | |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 | |
| 405 | Salaries - Overtime | | | | | | | | 0 | |
| 411 | Health Insurance | | | | | | | | 0 | |
| 412 | Unemployment Insurance | | | | | | | | 0 | |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 | |
| 421 | Social Security Contribution | | | | | | | | 0 | |
| 422 | Medicare Contribution | | | | | | | | 0 | |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 | |
| 441 | Uniform Allowance | | | | | | | | 0 | |
| 451 | Automobile Milage | | | | | | | | 0 | |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 | |
| 502 | Travel Expense | | | | | | | | 0 | |
| 503 | Dues | | | | | | | | 0 | |
| 504 | Publications | | | | | | | | 0 | |
| 505 | Tuition Reimbursement | | | | | | | | 0 | |
| | COMMODITIES | | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 | |
| 602 | Janitorial Supplies | | | | | | | | 0 | |
| 603 | Operating Supplies | | | | | | | | 0 | |
| 604 | Computer Supplies | | | | | | | | 0 | |
| 605 | Office Supplies | | | | | | | | 0 | |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 | |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 | |
| 621 | Print Materials | | | | | | | | 0 | |
| | CONTRACTUAL SERVICES | | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 | |
| 702 | Professional Service | | | | | | | | 0 | |
| 703 | Postage | | | | | | | | 0 | |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 | |
| 705 | Publishing | | | | | | | | 0 | |
| 706 | Printing | | | | | | | | 0 | |
| 711 | Utilities | | | | | | | | 0 | |
| 712 | Garbage Disposal | | | | | | | | 0 | |
| 719 | Other Service Charges | | | | | | | | 0 | |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------------------------|
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | |
| | | 2012 | 2013 | 2014 | 2015 | Est. Actual | 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | PROPOSED | | |
| 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 | 79,894 | 80,026 | 72,924 | 73,000 | 58,134 | 71,185 | 73,000 | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 79,894 | 80,026 | 72,924 | 73,000 | 58,134 | 71,185 | 73,000 | 0 |
| | | | | | | | | | |
| | Revenues over (under) expend. | 0 |
| | | | | | | | | | |
| | Fund balance, beginning of year | 1 | 0 |
| | | | | | | | | | 0 |
| | Fund balance, end of year | 1 | 0 |

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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.

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| 044-47192 Special Service Area #2 & #4 | | Est. Fund Balance ending FY2015: | | | | | | \$0 | | |
|--|---|----------------------------------|---------------------------------|---------------------------------|---------------|---------------------------------|---------------|---------------------------------|----------------------------------|--|
| REVENUES | | | | | | | | | | |
| | | Year Ending Nov. 30, 2012 | Year Ending Nov. 30, 2013 | Year Ending Nov. 30, 2014 | | Year Ending Nov. 30, 2015 | | Year Ending Nov. 30, 2016 | Amount of Change 15 to '16 | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | | |
| | TAXES | 63,214 | 61,348 | 58,140 | 59,000 | 46,273 | 58,154 | 58,000 | (1,000) | |
| | OTHER REVENUES | 25 | 24 | 19 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL REVENUES | 63,239 | 61,372 | 58,159 | 59,000 | 46,273 | 58,154 | 58,000 | (1,000) | |
| | TAXES | | | | | | | | | |
| 31110 | Property Taxes | 63,214 | 61,348 | 58,140 | 59,000 | 46,273 | 58,154 | 58,000 | (1,000) | |
| | OTHER REVENUES | | | | | | | | | |
| 38110 | Interest Income | 25 | 24 | 19 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL REVENUES | 63,239 | 61,372 | 58,159 | 59,000 | 46,273 | 58,154 | 58,000 | (1,000) | |
| EXPENDITURES | | | | | | | | | | |
| | | Year Ending Nov. 30, 2012 | Year Ending Nov. 30, 2013 | Year Ending Nov. 30, 2014 | | Year Ending Nov. 30, 2015 | | Year Ending Nov. 30, 2016 | Amount of Change 15 to '16 | |
| Acct. No. | Acct. Title | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | OTHER | 63,239 | 61,372 | 58,159 | 59,000 | 46,273 | 58,154 | 58,000 | (1,000) | |
| | TOTAL EXPENDITURES | 63,239 | 61,372 | 58,159 | 59,000 | 46,273 | 58,154 | 58,000 | (1,000) | |
| | PERSONNEL | | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 | |
| 402 | Salaries - Per diem | | | | | | | | 0 | |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 | |
| 405 | Salaries - Overtime | | | | | | | | 0 | |
| 411 | Health Insurance | | | | | | | | 0 | |
| 412 | Unemployment Insurance | | | | | | | | 0 | |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 | |
| 421 | Social Security Contribution | | | | | | | | 0 | |
| 422 | Medicare Contribution | | | | | | | | 0 | |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 | |
| 441 | Uniform Allowance | | | | | | | | 0 | |
| 451 | Automobile Mileage | | | | | | | | 0 | |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 | |
| 502 | Travel Expense | | | | | | | | 0 | |
| 503 | Dues | | | | | | | | 0 | |
| 504 | Publications | | | | | | | | 0 | |
| 505 | Tuition Reimbursement | | | | | | | | 0 | |
| | COMMODITIES | | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 | |
| 602 | Janitorial Supplies | | | | | | | | 0 | |
| 603 | Operating Supplies | | | | | | | | 0 | |
| 604 | Computer Supplies | | | | | | | | 0 | |
| 605 | Office Supplies | | | | | | | | 0 | |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 | |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 | |
| 621 | Print Materials | | | | | | | | 0 | |
| | CONTRACTUAL SERVICES | | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 | |
| 702 | Professional Service | | | | | | | | 0 | |
| 703 | Postage | | | | | | | | 0 | |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 | |
| 705 | Publishing | | | | | | | | 0 | |
| 706 | Printing | | | | | | | | 0 | |
| 711 | Utilities | | | | | | | | 0 | |
| 712 | Garbage Disposal | | | | | | | | 0 | |
| 719 | Other Service Charges | | | | | | | | 0 | |
| 721 | Liability Insurance | | | | | | | | 0 | |
| 722 | General Insurance | | | | | | | | 0 | |
| 723 | Risk Management Contribution | | | | | | | | 0 | |
| 724 | Rentals | | | | | | | | 0 | |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|------------------|------------------|------------------|------------------|---------------|------------------|---------------|----------------------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | 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 | 63,239 | 61,372 | 58,159 | 59,000 | 46,273 | 58,154 | 58,000 | (1,000) |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 63,239 | 61,372 | 58,159 | 59,000 | 46,273 | 58,154 | 58,000 | (1,000) |
| | | | | | | | | | |
| | 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.

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| 046 Catastrophic Emergency Fund | | Est. Fund Balance ending FY2015: | | | | | \$285,106 | | |
|--|---|----------------------------------|-------------|-------------|-------------|--------------|-------------|-----------|-----------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | | Amount of |
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Change |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | OTHER REVENUES | 1,174 | 786 | 698 | 775 | 682 | 750 | 750 | (25) |
| | INTERFUND TRANSFER | 0 | 25,000 | 25,000 | 25,000 | 0 | 25,000 | 0 | (25,000) |
| | TOTAL REVENUES | 1,174 | 25,786 | 25,698 | 25,775 | 682 | 25,750 | 750 | (25,025) |
| | OTHER REVENUES | | | | | | | | |
| 38110 | Interest | 224 | 224 | 265 | 275 | 315 | 350 | 350 | 75 |
| 38112 | CD Interest | 950 | 562 | 433 | 500 | 367 | 400 | 400 | (100) |
| | INTERFUND TRANSFER | | | | | | | | |
| 39921 | Transfer from Public Health | 0 | 25,000 | 25,000 | 25,000 | 0 | 25,000 | 0 | (25,000) |
| | TOTAL REVENUES | 1,174 | 25,786 | 25,698 | 25,775 | 682 | 25,750 | 750 | (25,025) |
| 046-44162 Catastrophic Emergency Fund | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | | Amount of |
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Change |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | COMMODITIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 0 | 0 | 0 | 200,000 | 0 | 0 | 200,000 | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 200,000 | 0 | 0 | 200,000 | 0 |
| | PERSONNEL | | | | | | | | |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 905 | Miscellaneous | 0 | 0 | 0 | 200,000 | 0 | 0 | 200,000 | 0 |
| 990 | Interfund Transfer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 200,000 | 0 | 0 | 200,000 | 0 |
| | Revenues over (under) expend. | 1,174 | 25,786 | 25,698 | (174,225) | 682 | 25,750 | (199,250) | (25,025) |
| | Fund balance, beginning of year | 206,698 | 207,872 | 233,658 | 259,356 | 259,356 | 259,356 | 285,106 | 25,750 |
| | Fund balance, end of year | 207,872 | 233,658 | 259,356 | 85,131 | 260,039 | 285,106 | 85,856 | 725 |

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.

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| 047 - Tax Sale Automation Fund (Treasurer Automation) | | | Est. Fund Balance ending FY2015: | | | | \$11,154 | | |
|--|---|--------------|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | SERVICE CHARGES | 2,260 | 2,030 | 1,640 | 2,000 | 0 | 1,750 | 1,800 | (200) |
| | OTHER REVENUES | 29 | 25 | 22 | 30 | 21 | 20 | 25 | (5) |
| | TOTAL REVENUES | 2,289 | 2,055 | 1,662 | 2,030 | 21 | 1,770 | 1,825 | (205) |
| | SERVICE CHARGES | | | | | | | | |
| 36410 | Automation Fees | 2,260 | 2,030 | 1,640 | 2,000 | 0 | 1,750 | 1,800 | (200) |
| | OTHER REVENUES | | | | | | | | |
| 38110 | Interest Income | 29 | 25 | 22 | 30 | 21 | 20 | 25 | (5) |
| | TOTAL REVENUES | 2,289 | 2,055 | 1,662 | 2,030 | 21 | 1,770 | 1,825 | (205) |
| 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 |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 0 | 1,000 | 214 | 500 | 1,500 | 500 |
| | COMMODITIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CONTRACTUAL SERVICES | 0 | 0 | 0 | 1,000 | 100 | 250 | 1,000 | 0 |
| | CAPITAL OUTLAY | 0 | 1,734 | 2,744 | 3,500 | 0 | 500 | 2,000 | (1,500) |
| | OTHER | 0 | 5,777 | 0 | 0 | 0 | 0 | 1,000 | 1,000 |
| | TOTAL EXPENDITURES | 0 | 7,511 | 2,744 | 5,500 | 314 | 1,250 | 5,500 | 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 | 0 | 0 | 0 | 0 | 0 | 500 | 500 |
| 502 | Travel Expense | 0 | 0 | 0 | 1,000 | 214 | 500 | 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 | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | 0 | 0 | 0 | 1,000 | 100 | 250 | 1,000 | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change |
|-----------|--|------------------|------------------|------------------|------------------|--------------|------------------|-------------|---------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | 0 | 1,734 | 2,744 | 3,500 | 0 | 500 | 2,000 | (1,500) |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | 0 | 5,777 | 0 | 0 | 0 | 0 | 1,000 | 1,000 |
| | TOTAL EXPENDITURES | 0 | 7,511 | 2,744 | 5,500 | 314 | 1,250 | 5,500 | 0 |
| | | | | | | | | | |
| | | | | | | | | | |
| | Revenues Over (Under) Expenditures | 2,289 | (5,456) | (1,082) | (3,470) | (293) | 520 | (3,675) | (205) |
| | | | | | | | | | |
| | Fund Balance, beginning of year | 14,883 | 17,172 | 11,715 | 10,634 | 10,634 | 10,634 | 11,154 | 520 |
| | | | | | | | | | |
| | Estimated Fund Balance, end of year | 17,172 | 11,715 | 10,634 | 7,164 | 10,341 | 11,154 | 7,479 | 315 |

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.

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change |
|-----------|--|------------------|------------------|------------------|------------------|----------------|------------------|------------------|---------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | 3,661 | 192,647 | 63,086 | 306,940 | 25,271 | 72,471 | 410,157 | 103,217 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | 3,643 | 0 | 0 | 0 | 0 | 0 | 9,500 | 9,500 |
| | TOTAL EXPENDITURES | 7,304 | 192,647 | 63,086 | 306,940 | 25,271 | 72,471 | 419,657 | 112,717 |
| | | | | | | | | | |
| | Revenues over (under) expend. | 14,424 | 53,153 | 166,412 | (225,954) | (23) | 9,525 | (258,093) | (32,139) |
| | | | | | | | | | |
| | Fund balance, beginning of year | 311,963 | 326,387 | 379,540 | 545,952 | 545,952 | 545,952 | 555,477 | 9,525 |
| | | | | | | | | | |
| | Fund balance, end of year | 326,387 | 379,540 | 545,952 | 319,998 | 545,929 | 555,477 | 297,384 | (22,614) |

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| 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 | | 2013 | 2014 | 2015 | 2016 | Balance | Balance | Balance |
| Code | Equipment Item | Budget | Budget | Budget | PROPOSED | as of 8/31/15 | as of 9/30/14 | as of 7/31/13 |
| Summary of Interfund Transfers | | | | | | | | |
| 390 | Co. Clerk's reader/printer & copier resv. | 0 | 0 | 0 | 0 | 16,978 | 16,978 | 16,737 |
| 391 | Assessor copier replacement reserve | 0 | 0 | 3,076 | 0 | 6,052 | 12,309 | 12,309 |
| 392 | Sheriff's computer sys. resv. | 0 | 0 | 0 | 0 | 799 | 2,799 | 2,799 |
| 393 | Admin. Computer systm reserve | 1,000 | 2,000 | 3,000 | 3,000 | 2,421 | 2,608 | 1,719 |
| 394 | Treasurer's equipment resv. | 0 | 2,000 | 2,000 | 2,750 | 2,701 | 4,854 | 2,854 |
| 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 | 3,134 | 634 | 3,157 |
| 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 | 2,801 | 2,801 |
| 399 | Bldg/Zoning/GA auto rplc. resv. | 0 | 0 | 0 | 0 | 21,018 | 21,018 | 21,018 |
| 400 | SOA's computer rplc. resv. | 3,076 | 1,538 | 3,000 | 2,076 | 2,746 | 1,208 | 3,003 |
| 401 | States Attorney Computer resv. | 8,395 | 2,500 | 2,500 | 2,500 | 12,834 | 4,025 | 1,525 |
| 402 | IT San server reserve | 118,245 | 4,000 | 4,000 | 7,859 | 8,355 | 4,355 | 115,030 |
| 403 | GIS Equipment reserve (closed) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 404 | Sheriff's vehicles reserve (closed) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Video Camera Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 405 | County Board Room sound system | 0 | 0 | 0 | 0 | (11) | (11) | (11) |
| 406 | Info. & Comm. JODAV server relc. resv. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 407 | Info. & Comm. firewall relc. reserve | 600 | 300 | 300 | 250 | 1,210 | 910 | 1,800 |
| 408 | Coroner's equipment reserve (vehicle) | 2,000 | 2,000 | 2,000 | 2,000 | 18,419 | 16,419 | 14,419 |
| 409 | RMS/CAD/JMS Software Project | 0 | 45,000 | 45,000 | 45,000 | 0 | 0 | 0 |
| 410 | States Attorney Furniture | 0 | 1,000 | 1,000 | 1,000 | 2,000 | 9,413 | 0 |
| 502 | Clerk/Rec Office improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 503 | Twp Assessor's software incentive prog | 10,040 | 0 | 3,840 | 0 | 4,975 | 7,551 | 8,227 |
| 504 | PSB copier reserve | 0 | 0 | 0 | 0 | 2,307 | 2,307 | 2,307 |
| 505 | Board of Review - computer reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 506 | Animal Control computer equip. reserve | 0 | 1,000 | 0 | 0 | 1,280 | 280 | 280 |
| 507 | Assessor Printer | 0 | 1,538 | 0 | 1,000 | 3,259 | 1,721 | 183 |
| 508 | Recorders/Rental Housing | 3,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 509 | Sheriff shooting range improvements | 0 | 0 | 0 | 0 | 904 | 1,500 | 1,500 |
| 510 | Courthouse/PSB Telephone System Reserve | 50,000 | 0 | 0 | 0 | 50,000 | 50,000 | 0 |
| 511 | Courthouse/PSB Keyscan Reserve | 7,000 | 0 | 0 | 0 | 0 | 7,000 | 0 |
| 512 | Network Management Equipment Reserve | 23,600 | 1,000 | 1,000 | 500 | 6,200 | 5,200 | 4,200 |
| 513 | UPS Equipment Reserve | 30,000 | 1,000 | 1,000 | 1,000 | 2,000 | 1,000 | 0 |
| 514 | Net BKBNE Equipment Reserve | 0 | 2,000 | 2,000 | 2,000 | 4,000 | 2,000 | 0 |
| 515 | County Website | 0 | 750 | 750 | 750 | 1,500 | 750 | 0 |
| 516 | Net Analysis Equipment Reserve | 0 | 500 | 0 | 0 | 500 | 500 | 0 |
| 517 | Server Room AC Reserve | 0 | 500 | 500 | 250 | 1,000 | 500 | 0 |
| 518 | Animal Control Vehicle Reserve | 0 | 9,500 | 2,000 | 0 | 9,500 | 7,500 | 0 |
| 519 | NG 911 | 0 | 146,965 | 0 | 0 | 150,000 | 3,035 | 0 |
| 701 | EMA Emergency Services Eq. Reserve | 0 | 0 | 0 | 47,000 | 0 | 0 | 0 |
| 702 | Sheriff Emergency Services Eq. Reserve | 0 | 0 | 0 | 36,367 | 0 | 0 | 0 |
| 703 | Admin. Emergency Services Eq. Reserve | 0 | 0 | 0 | 2,232 | 0 | 0 | 0 |
| | Total | 259,456 | 227,591 | 79,466 | 160,034 | 401,681 | 256,763 | 281,455 |
| | Riverboat Funds | | | | | 83,988 | 83,988 | 83,988 |
| | Accumulated interest | | | | | 62,657 | 60,877 | 58,679 |
| | Toal cash funds | | | | | \$548,326 | \$401,628 | \$424,122 |

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| 048 - 46172 General Capital Equipment Replacement Expenditure Detail | | | | | | | |
|---|---|--------------|----------------|---------------|----------------|---------------|----------------|
| | | Year Ended | Year Ended | Year Ended | Year Ended | | Year Ended |
| | | Nov. 30 | Nov. 30 | Nov. 30 | Nov. 30 | | Nov. 30 |
| Activity | | 2012 | 2013 | 2014 | 2015 | | 2016 |
| Code | Equipment Item | Actual | Actual (cash) | 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 |
| 391 | Assessor copier replacement reserve | 0 | 0 | 0 | 9,000 | 6,257 | 0 |
| 392 | Sheriff's computer sys. resv. | 2,311 | 0 | 0 | 2,799 | 2,000 | 799 |
| 393 | Admin. Computer system reserve | 1,350 | 1,350 | 1,111 | 4,000 | 3,187 | 3,500 |
| 394 | Treasurer's equipment resv. | 0 | 0 | 966 | 3,500 | 3,187 | 4,000 |
| 395 | Co. Clerk's election prog. resv. | 0 | 2,500 | 0 | 10,000 | 0 | 10,000 |
| 396 | Co. Clerk's Yearbook resv. | 0 | 2,523 | 0 | 3,000 | 3,000 | 0 |
| 397 | Co. Clerk's plat scanning resv. | 0 | 4,000 | 0 | 4,000 | 0 | 4,000 |
| 398 | Circuit Clk's. copier rplc. resv. | 0 | 0 | 0 | 2,801 | 2,801 | 0 |
| 399 | Bldg/Zoning vehicle rplc. resv. | 0 | 0 | 0 | 0 | 0 | 21,018 |
| 400 | SOA's computer rplc. resv. | | 7,358 | 3,333 | 500 | 500 | 500 |
| 401 | State's Attorney computer reserve | 0 | 0 | 0 | 3,000 | 2,104 | 4,500 |
| 402 | Info.& Comm. system server reserve | 0 | 137,129 | 5,000 | 5,000 | 0 | 15,000 |
| 403 | GIS Equipment reserve (cloesd) | 0 | 0 | 0 | 0 | 0 | 0 |
| 404 | Sheriff's vehicles reserve (closed) | 0 | 0 | 0 | 0 | 0 | 0 |
| 405 | County Board Room sound system | 0 | 0 | 0 | 0 | 0 | 0 |
| 406 | Info. & Comm. JODAV server relc. resv. | 0 | 0 | 0 | 0 | 0 | 0 |
| 407 | Info. & Comm. firewall relc. reserve | 0 | 1,190 | 0 | 0 | 0 | 1,500 |
| 408 | Coroner's equipment reserve (vehicle) | 0 | 0 | 0 | 0 | 0 | 0 |
| 409 | RMS/CAD/JMS Software Project | 0 | 0 | 45,000 | 45,000 | 45,000 | 45,000 |
| 410 | States Attorney Furniture Reserve | 0 | 0 | 0 | 0 | 0 | 0 |
| 501 | Courthouse folder/insertor | 0 | 0 | 0 | 0 | 0 | 0 |
| 502 | Clerk/Rec Office improvements | 0 | 0 | 0 | 0 | 0 | 0 |
| 503 | Twp Assessor's software incentive prog | 0 | 2,241 | 677 | 3,840 | 3,840 | 0 |
| 504 | PSB copier reserve | 0 | 0 | 0 | 0 | 0 | 2,307 |
| 505 | Board of Review - Laptops | 0 | 0 | 0 | 0 | 0 | 0 |
| 506 | Animal Control computer equip. reserve | 0 | 0 | 0 | 0 | 0 | 1,280 |
| 507 | Assessor Printer | 3,643 | 0 | 0 | 0 | 0 | 0 |
| 508 | Recorder/Rental Housing | 0 | 6,000 | 0 | 0 | 0 | 0 |
| 509 | Sheriff shooting range improvements | 0 | 0 | 0 | 1,500 | 596 | 904 |
| 510 | Courthouse/PSB Telephone System Reserve | 0 | 0 | 0 | 50,000 | 0 | 50,000 |
| 511 | Courthouse/PSB Keyscan Reserve | 0 | 0 | 7,000 | 0 | 0 | 0 |
| 512 | Network Management Equipment Reserve | 0 | 19,400 | 0 | 0 | 0 | 0 |
| 513 | UPS Equipment Reserve | 0 | 30,000 | 0 | 0 | 0 | 0 |
| 514 | Net BKBNE Equipment Reserve | 0 | 0 | 0 | 4,000 | 0 | 5,000 |
| 515 | CTY Web Reserve | 0 | 0 | 0 | 0 | 0 | 0 |
| 516 | Net Analysis Equipment Reserve | 0 | 0 | 0 | 0 | 0 | 0 |
| 517 | Server Rm AC Reserve | 0 | 0 | 0 | 1,000 | 0 | 1,250 |
| 518 | Animal Control Vehicle Reserve | 0 | 0 | 0 | 0 | 0 | 0 |
| 519 | NG 911 | 0 | 0 | 0 | 150,000 | 0 | 150,000 |
| 701 | EMA Emergency Services Eq. Reserve | 0 | 0 | 0 | 0 | 0 | 47,000 |
| 702 | Sheriff Emergency Services Eq. Reserve | 0 | 0 | 0 | 0 | 0 | 36,367 |
| 703 | Admin. Emergency Services Eq. Reserve | 0 | 0 | 0 | 0 | 0 | 2,232 |
| | Total | 7,304 | 217,039 | 63,086 | 306,940 | 72,471 | 410,157 |
| Summary of 990 | | | | | | | |
| | Transfer to GIS Capital Eq/Invest. Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| | Transfer to General Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| | Transfer to PH Capital Investment Fund | 0 | 0 | 0 | 0 | 0 | 9,500 |
| | Total | 0 | 0 | 0 | 0 | 0 | 9,500 |

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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.

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| 049 Election Equipment Fund | | Est. Fund Balance ending FY2015: | | | | | \$623 | | | |
|--|---|----------------------------------|-------------|-------------|--------|--------------|-------------|-------------|-----------|--|
| REVENUES | | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of | |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | |
| | Federal Grant | 5,376 | 11,000 | 12,793 | 35,000 | 2,129 | 2,129 | 21,000 | (14,000) | |
| | OTHER | 1 | 1 | 3 | 0 | 4 | 0 | 0 | 0 | |
| | INTERFUND TRANSFERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL REVENUES | 5,378 | 11,001 | 12,795 | 35,000 | 2,133 | 2,129 | 21,000 | (14,000) | |
| | Federal Grant | | | | | | | | | |
| 34865 | Election Equipment Upgrade | 5,376 | 11,000 | 0 | 35,000 | 2,129 | 2,129 | 11,000 | (24,000) | |
| 34880 | HHS HAVA Grant | 0 | 0 | 12,793 | 0 | 0 | 0 | 10,000 | 10,000 | |
| 34881 | HAVA Disability Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | OTHER | | | | | | | | | |
| 38110 | Interest | 1 | 1 | 3 | 0 | 4 | 0 | 0 | 0 | |
| | INTERFUND TRANSFERS | | | | | | | | | |
| 38910 | Transfer from the Indemnity Fund | | | | | | | | 0 | |
| 39922 | Transfer from the General Fund | | | | | | | | 0 | |
| | TOTAL REVENUES | 5,378 | 11,001 | 12,795 | 35,000 | 2,133 | 2,129 | 21,000 | (14,000) | |
| 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 | |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | |
| | 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 | 5,376 | 11,000 | 14,922 | 35,000 | 0 | 0 | 21,000 | (14,000) | |
| | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 5,376 | 11,000 | 14,922 | 35,000 | 0 | 0 | 21,000 | (14,000) | |
| | PERSONNEL | | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 | |
| 402 | Salaries - Per diem | | | | | | | | 0 | |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 | |
| 405 | Salaries - Overtime | | | | | | | | 0 | |
| 411 | Health Insurance | | | | | | | | 0 | |
| 412 | Unemployment Insurance | | | | | | | | 0 | |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 | |
| 421 | Social Security Contribution | | | | | | | | 0 | |
| 422 | Medicare Contribution | | | | | | | | 0 | |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 | |
| 441 | Uniform Allowance | | | | | | | | 0 | |
| 451 | Automobile Mileage | | | | | | | | 0 | |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 | |
| 502 | Travel Expense | | | | | | | | 0 | |
| 503 | Dues | | | | | | | | 0 | |
| 504 | Publications | | | | | | | | 0 | |
| 505 | Tuition Reimbursement | | | | | | | | 0 | |
| | COMMODITIES | | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 | |
| 602 | Janitorial Supplies | | | | | | | | 0 | |
| 603 | Operating Supplies | | | | | | | | 0 | |
| 604 | Computer Supplies | | | | | | | | 0 | |
| 605 | Office Supplies | | | | | | | | 0 | |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 | |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 | |
| 621 | Print Materials | | | | | | | | 0 | |
| | CONTRACTUAL SERVICES | | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 | |
| 702 | Professional Service | | | | | | | | 0 | |
| 703 | Postage | | | | | | | | 0 | |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 | |
| 705 | Publishing | | | | | | | | 0 | |
| 706 | Printing | | | | | | | | 0 | |
| 711 | Utilities | | | | | | | | 0 | |
| 712 | Garbage Disposal | | | | | | | | 0 | |
| 719 | Other Service Charges | | | | | | | | 0 | |
| 721 | Liability Insurance | | | | | | | | 0 | |
| 722 | General Insurance | | | | | | | | 0 | |
| 723 | Risk Management Contribution | | | | | | | | 0 | |
| 724 | Rentals | | | | | | | | 0 | |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|------------------|------------------|------------------|------------------|--------------|------------------|-------------|----------------------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | 0 | 11,000 | 0 | 11,000 | 0 | 0 | 11,000 | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | 5,376 | 0 | 14,922 | 24,000 | 0 | 0 | 10,000 | (14,000) |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 5,376 | 11,000 | 14,922 | 35,000 | 0 | 0 | 21,000 | (14,000) |
| | Revenues Over (Under) Expenditures | 1 | 1 | (2,127) | 0 | 2,133 | 2,129 | 0 | 0 |
| | Fund Balance, beginning of year | 617 | 619 | 620 | (1,506) | (1,506) | (1,506) | 623 | 2,129 |
| | Estimated Fund Balance, end of year | 619 | 620 | (1,506) | (1,506) | 626 | 623 | 623 | 2,129 |

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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.

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| 051 - State's Attorney Drug Forfeiture Fund | | Est. Fund Balance ending FY2015: | | | | | \$2,746 | | |
|--|---|----------------------------------|-------------|-------------|--------|--------------|-------------|-------------|-----------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | OTHER REVENUES | 0 | 170 | 1128 | 500 | 0 | 501 | 500 | 0 |
| | OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 0 | 170 | 1128 | 500 | 0 | 501 | 500 | 0 |
| | OTHER REVENUES | | | | | | | | |
| 35610 | Drug Fines | 0 | 169 | 0 | 500 | 0 | 500 | 0 | (500) |
| 34935 | County % of Drug Forfeiture | | | | | | | | 0 |
| 35615 | Drug Forfeitures (12.5% of total DF) | 0 | 0 | 1127 | 0 | 0 | 0 | 499 | 499 |
| 38110 | Interest | 0 | 1 | 1 | 0 | 0 | 1 | 1 | 1 |
| 38112 | CD Interest | | | | | | | | 0 |
| 38910 | Miscellaneous | | | | | | | | 0 |
| | OTHER FINANCING SOURCES | | | | | | | | |
| 39212 | | | | | | | | | 0 |
| 39931 | | | | | | | | | 0 |
| | TOTAL REVENUES | 0 | 170 | 1128 | 500 | 0 | 501 | 500 | 0 |
| 051-42134 State's Attorney Drug Forfeiture Fund | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | COMMODITIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | | | | | | | | 0 |
| 422 | Medicare Contribution | | | | | | | | 0 |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change |
|-----------|--|------------------|------------------|------------------|------------------|--------------|-------------|------------------|---------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | | Nov. 30, 2016 | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 912 | Sheriff's Auction Proceeds | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Revenues Over (Under) Expenditures | 0 | 170 | 1,128 | 500 | 0 | 501 | 500 | 0 |
| | Fund Balance, beginning of year | 947 | 948 | 1,117 | 2,245 | 2,245 | 2,245 | 2,746 | 501 |
| | Estimated Fund Balance, end of year | 948 | 1,117 | 2,245 | 2,745 | 2,245 | 2,746 | 3,246 | 501 |

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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).

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| 052 Maintenance/Child Support Fund | | Est. Fund Balance ending FY2015: | | | | | | \$70,546 | | |
|---|---|----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|--|
| REVENUES | | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of | |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | |
| | SERVICES CHARGES | 6,437 | 6,190 | 4,242 | 4,500 | 3,298 | 1,260 | 3,000 | (1,500) | |
| | OTHER REVENUES | 176 | 170 | 160 | 170 | 148 | 0 | 0 | (170) | |
| | TOTAL REVENUES | 6,613 | 6,360 | 4,402 | 4,670 | 3,446 | 1,260 | 3,000 | (1,670) | |
| | SERVICES CHARGES | | | | | | | | | |
| 36704 | Child Support/Maintenance | 6,437 | 6,190 | 4,242 | 4,500 | 3,298 | 1,260 | 3,000 | (1,500) | |
| | OTHER REVENUES | | | | | | | | | |
| 38110 | Interest income | 176 | 170 | 160 | 170 | 148 | 0 | 0 | (170) | |
| | TOTAL REVENUES | 6,613 | 6,360 | 4,402 | 4,670 | 3,446 | 1,260 | 3,000 | (1,670) | |
| 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 | |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | |
| | PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | COMMODITIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | OTHER | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 0 | |
| | TOTAL EXPENDITURES | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 0 | |
| | PERSONNEL | | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 | |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 | |
| 405 | Salaries - Overtime | | | | | | | | 0 | |
| 411 | Health Insurance | | | | | | | | 0 | |
| 412 | Unemployment Insurance | | | | | | | | 0 | |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 | |
| 421 | Social Security Contribution | | | | | | | | 0 | |
| 422 | Medicare Contribution | | | | | | | | 0 | |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 | |
| 441 | Uniform Allowance | | | | | | | | 0 | |
| 451 | Automobile Milage | | | | | | | | 0 | |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 | |
| 502 | Travel Expense | | | | | | | | 0 | |
| 503 | Dues | | | | | | | | 0 | |
| 504 | Publications | | | | | | | | 0 | |
| 505 | Tuition Reimbursement | | | | | | | | 0 | |
| | COMMODITIES | | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 | |
| 602 | Janitorial Supplies | | | | | | | | 0 | |
| 603 | Operating Supplies | | | | | | | | 0 | |
| 604 | Computer Supplies | | | | | | | | 0 | |
| 605 | Office Supplies | | | | | | | | 0 | |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 | |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 | |
| 621 | Print Materials | | | | | | | | 0 | |
| | CONTRACTUAL SERVICES | | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 | |
| 702 | Professional Service | | | | | | | | 0 | |
| 703 | Postage | | | | | | | | 0 | |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 | |
| 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 | |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|------------------|------------------|------------------|------------------|--------------|------------------|-------------|----------------------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 990 | Interfund Transfer | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 0 |
| | TOTAL EXPENDITURES | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 0 |
| | | | | | | | | | |
| | Revenues over (under) expend. | (3,387) | (3,640) | (5,598) | (5,330) | (6,554) | (8,740) | (7,000) | (1,670) |
| | | | | | | | | | |
| | Fund balance, beginning of year | 91,910 | 88,523 | 84,883 | 79,286 | 79,286 | 79,286 | 70,546 | (8,740) |
| | | | | | | | | | |
| | Fund balance, end of year | 88,523 | 84,883 | 79,286 | 73,956 | 72,731 | 70,546 | 63,546 | (10,410) |

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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).

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| 053 Probation EMHD Program | | Est. Fund Balance ending FY2015: | | | | | | \$3,879 | |
|----------------------------|---|----------------------------------|-------------|-------------|--------|--------------|-------------|-------------|-----------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | SERVICES CHARGES | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER REVENUES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SERVICES CHARGES | | | | | | | | |
| 36705 | Home Confinement Monitoring | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER REVENUES | | | | | | | | |
| 38110 | Interest income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | 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 | | | | | | | | 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 Milage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | 0 | 0 | 0 | 3,879 | 0 | 0 | 3,879 | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|------------------|------------------|------------------|-------------|--------------|------------------|-------------|----------------------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | 2015 | | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 3,879 | 0 | 0 | 3,879 | 0 |
| | | | | | | | | | |
| | Revenues over (under) expend. | 1 | 0 | 0 | (3,879) | 0 | 0 | (3,879) | 0 |
| | Fund balance, beginning of year | 3,878 | 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.

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| 054 Home Health Care Capital Equipment Fund | | Est. Fund Balance ending FY2015: | | | | | | \$51,145 | |
|--|---|----------------------------------|-------------|-------------|--------|--------------|-------------|-------------|-----------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | OTHER REVENUES | 78 | 80 | 87 | 100 | 101 | 100 | 100 | 0 |
| | INTERFUND TRANSFER | 1,000 | 0 | 9,000 | 12,000 | 2,000 | 2,000 | 0 | (12,000) |
| | TOTAL REVENUES | 1,078 | 80 | 9,087 | 12,100 | 2,101 | 2,100 | 100 | (12,000) |
| | OTHER REVENUES | | | | | | | | |
| 38110 | Interest income | 78 | 80 | 87 | 100 | 101 | 100 | 100 | 0 |
| 38112 | CD Interest | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Bio-Terrorism Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | INTERFUND TRANSFER | | | | | | | | |
| 39928 | From Home Health Care Fund | 1,000 | 0 | 9,000 | 12,000 | 2,000 | 2,000 | 0 | (12,000) |
| | TOTAL REVENUES | 1,078 | 80 | 9,087 | 12,100 | 2,101 | 2,100 | 100 | (12,000) |
| | | | | | | | | | |
| 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 |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | 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 | 12,000 | 0 | 0 | 0 | (12,000) |
| | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 12,000 | 0 | 0 | 0 | (12,000) |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & temporary | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | | | | | | | | 0 |
| 422 | Medicare Contribution | | | | | | | | 0 |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publication | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 603 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change |
|-----------|--|------------------|------------------|------------------|------------------|--------------|------------------|-------------|---------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | CAPITAL OUTLAY | | | | | | | | |
| 810 | Equipment | 0 | 0 | 0 | 12,000 | 0 | 0 | 0 | (12,000) |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 12,000 | 0 | 0 | 0 | (12,000) |
| | | | | | | | | | |
| | Revenues over (under) expend. | 1,078 | 80 | 9,087 | 100 | 2,101 | 2,100 | 100 | 0 |
| | Fund balance, beginning of year | 38,800 | 39,878 | 39,958 | 49,045 | 49,045 | 49,045 | 51,145 | 2,100 |
| | Fund balance, end of year | 39,878 | 39,958 | 49,045 | 49,145 | 51,146 | 51,145 | 51,245 | 2,100 |

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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.

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| 055 Public Health Capital Investment Fund | | Est. Fund Balance ending FY2015: | | | | | | \$ 382,849 | |
|--|--|----------------------------------|-----------------|----------------|-----------------|----------------|----------------|----------------|---------------|
| REVENUES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | Change | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | INTERGOVERNMENTAL REVENUE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER REVENUES | 2,189 | 3,354 | 944 | 1,400 | 886 | 1,300 | 1,300 | (100) |
| | INTERFUND TRANSFER | 7,000 | 32,000 | 25,000 | 32,500 | 0 | 32,500 | 42,000 | 9,500 |
| | TOTAL REVENUES | 9,189 | 35,354 | 25,944 | 33,900 | 886 | 33,800 | 43,300 | 9,400 |
| | INTERGOVERNMENTAL REVENUE | | | | | | | | |
| 34846 | SWCD Cost Share | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER REVENUES | | | | | | | | |
| 38110 | Interest income | 543 | 547 | 438 | 500 | 462 | 500 | 500 | 0 |
| 38112 | CD Interest | 1,645 | 808 | 507 | 900 | 424 | 800 | 800 | (100) |
| 38140 | Donations | 0 | 2,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39117 | Insurance Proceeds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Bio-Terrorism Grant | | | | | | | | 0 |
| 34846 | Soil Water Conservation Cost Share | | | | | | | | 0 |
| | INTERFUND TRANSFER | | | | | | | | |
| 39928 | From Capital Investment Fund | | | | | | | | 0 |
| 39941 | From Gen. Capital Eq. Replacement Fund | | | | | | | 9,500 | 9,500 |
| 39942 | From Building Improvement Fund | | | | | | | | 0 |
| 39929 | Transfer from Public Health Fund | 7,000 | 32,000 | 25,000 | 32,500 | 0 | 32,500 | 32,500 | 0 |
| | TOTAL REVENUES | 9,189 | 35,354 | 25,944 | 33,900 | 886 | 33,800 | 43,300 | 9,400 |
| 055 - 46173 Public Health Capital Investment Fund | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | Change | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | 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 | 84,630 | 0 | 20,000 | 0 | 0 | 20,000 | 0 |
| | OTHER | 0 | 4,878 | 4,000 | 29,000 | 0 | 0 | 29,000 | 0 |
| | TOTAL EXPENDITURES | 0 | 89,508 | 4,000 | 49,000 | 0 | 0 | 49,000 | 0 |
| | PERSONNEL | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expenses | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 603 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 810 | Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 890 | Other Improvements | 0 | 84,630 | 0 | 20,000 | 0 | 0 | 20,000 | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 905 | Miscellaneous | 0 | 4,878 | 0 | 25,000 | 0 | 0 | 25,000 | 0 |
| 990 | Interfund Transfer | 0 | 0 | 4,000 | 4,000 | 0 | 0 | 4,000 | 0 |
| | TOTAL EXPENDITURES | 0 | 89,508 | 4,000 | 49,000 | 0 | 0 | 49,000 | 0 |
| | Revenues over (under) expend. | 9,189 | (54,154) | 21,944 | (15,100) | 886 | 33,800 | (5,700) | 9,400 |
| | Fund balance, beginning of year | 372,070 | 381,259 | 327,105 | 349,049 | 349,049 | 349,049 | 382,849 | 33,800 |
| | Fund balance, end of year | 381,259 | 327,105 | 349,049 | 333,949 | 349,935 | 382,849 | 377,149 | 43,200 |

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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.

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| 056 Tourism LTCB Grant Fund | | Est. Fund Balance ending FY2015: | | | | | | \$2,568 | |
|-----------------------------|--|----------------------------------|-------------|-------------|-------------|--------------|-------------|-------------|-----------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of |
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | | Nov. 30, | Change |
| | | 2012 | 2013 | 2014 | 2015 | | | 2016 | 15 to '16 |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | OTHER REVENUES | 176,070 | 129,435 | 132,811 | 136,405 | 79,570 | 136,405 | 106,396 | (30,009) |
| | TOTAL REVENUES | 176,070 | 129,435 | 132,811 | 136,405 | 79,570 | 136,405 | 106,396 | (30,009) |
| | OTHER REVENUES | | | | | | | | |
| 34721 | IL LTCB Grant | 176,070 | 129,435 | 132,811 | 136,405 | 79,570 | 136,405 | 106,396 | (30,009) |
| 38110 | Interest | | | | | | | | |
| 39968 | Misc Interfund Transfer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 176,070 | 129,435 | 132,811 | 136,405 | 79,570 | 136,405 | 106,396 | (30,009) |
| | 056-45161 Tourism LTCB Grant Fund | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of |
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | | Nov. 30, | Change |
| | | 2012 | 2013 | 2014 | 2015 | | | 2016 | 15 to '16 |
| Acct. No. | Acct. Title | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 176,071 | 129,434 | 130,244 | 136,405 | 82,136 | 136,405 | 106,396 | (30,009) |
| | TOTAL EXPENDITURES | 176,071 | 129,434 | 130,244 | 136,405 | 82,136 | 136,405 | 106,396 | (30,009) |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | | | | | | | | 0 |
| 422 | Medicare Contribution | | | | | | | | 0 |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Milage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 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 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|------------------|------------------|------------------|------------------|----------------|----------------|------------------------------|----------------------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | | Nov. 30, 2016 PROPOSED | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | | |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 910 | LTCB Grant | | | | | | | | 0 |
| 990 | Interfund Transfer | 176,071 | 129,434 | 130,244 | 136,405 | 82,136 | 136,405 | 106,396 | (30,009) |
| | TOTAL EXPENDITURES | 176,071 | 129,434 | 130,244 | 136,405 | 82,136 | 136,405 | 106,396 | (30,009) |
| | Revenues Over (Under) Expenditures | (0) | 1 | 2,567 | 0 | (2,567) | 0 | 0 | 0 |
| | Fund Balance, beginning of year | 1 | 0 | 1 | 2,568 | 2,568 | 2,568 | 2,568 | 0 |
| | Estimated Fund Balance, end of year | 0 | 1 | 2,568 | 2,568 | 1 | 2,568 | 2,568 | 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 FY2016, an estimated three (3) months of operating expenses is required to be retained in this fund. Therefore, \$47,500 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.

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| 058 - GIS Automation | | Est. Fund Balance ending FY2015: | | | | | \$59,237 | | | |
|----------------------|---|----------------------------------|-------------|-------------|---------|--------------|-------------|-------------|-----------|--|
| REVENUES | | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of | |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | |
| | SERVICE CHARGES | 169,657 | 153,272 | 128,474 | 142,270 | 114,007 | 142,390 | 145,015 | 2,745 | |
| | OTHER REVENUES | 23,159 | 24,423 | 23,749 | 30,220 | 26,716 | 30,220 | 30,220 | 0 | |
| | TOTAL REVENUES | 192,816 | 177,695 | 152,223 | 172,490 | 140,723 | 172,610 | 175,235 | 2,745 | |
| | SERVICE CHARGES | | | | | | | | | |
| 36410 | GIS Automation Fees | 140,244 | 129,007 | 103,156 | 115,460 | 91,949 | 118,565 | 118,565 | 3,105 | |
| 36701 | Plat Book Sales | 728 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 36703 | County Map Sales | 272 | 229 | 344 | 200 | 248 | 150 | 200 | 0 | |
| 36715 | Service Contracts | | | | | | | | 0 | |
| 36720 | Road & Address Atlas sales | 180 | 153 | 75 | 0 | 90 | 75 | 0 | 0 | |
| 36716 | Address Maps | | | 0 | 960 | 666 | 250 | 600 | (360) | |
| 36810 | GIS Mapping Fees | 8,155 | 7,933 | 7,361 | 7,800 | 6,344 | 7,000 | 7,800 | 0 | |
| 36815 | GIS digital data license fees | 4,958 | 2,241 | 2,584 | 3,000 | 936 | 1,500 | 3,000 | 0 | |
| 36820 | GIS Website Subscription fees | 15,120 | 13,710 | 14,955 | 14,850 | 13,774 | 14,850 | 14,850 | 0 | |
| | OTHER REVENUES | | | | | | | | | |
| 38110 | Interest Income | 159 | 163 | 119 | 100 | 91 | 100 | 100 | 0 | |
| 38158 | Reimb fr Railroads | 0 | 0 | 0 | 0 | 275 | 0 | 0 | 0 | |
| 34725 | IDOT GIS Grant Funding | | | | | | | | 0 | |
| 38910 | Miscellaneous | | | | | | | | 0 | |
| 39920 | Transfer in from Health Dept | | | | 2,500 | 0 | 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 | 0 | 1,260 | 1,260 | 1,260 | 1,050 | 1,260 | 1,260 | 0 | |
| 39977 | E911 Service Agreement | 3,000 | 3,000 | 2,370 | 6,360 | 5,300 | 6,360 | 6,360 | 0 | |
| | TOTAL REVENUES | 192,816 | 177,695 | 152,223 | 172,490 | 140,723 | 172,610 | 175,235 | 2,745 | |
| | 058-47189 GIS Automation | | | | | | | | | |
| EXPENDITURES | | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of | |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | |
| | PERSONNEL | 152,141 | 153,821 | 158,553 | 130,923 | 107,908 | 125,363 | 135,471 | 4,548 | |
| | TRAINING & PROFESSIONAL DEV. | 50 | 50 | 50 | 50 | 71 | 50 | 50 | 0 | |
| | COMMODITIES | 1,241 | 1,255 | 1,208 | 1,700 | 1,138 | 1,700 | 1,700 | 0 | |
| | CONTRACTUAL SERVICES | 12,488 | 9,812 | 10,686 | 12,950 | 10,076 | 12,950 | 13,450 | 500 | |
| | CAPITAL OUTLAY | 635 | 376 | 47 | 500 | 372 | 500 | 1,000 | 500 | |
| | OTHER | 35,000 | 4,000 | 11,781 | 2,500 | 2,000 | 2,000 | 38,000 | 35,500 | |
| | TOTAL EXPENDITURES | 201,554 | 169,313 | 182,325 | 148,623 | 121,566 | 142,563 | 189,671 | 41,048 | |
| | PERSONNEL | | | | | | | | | |
| 401 | Salaries - Full-time | 111,270 | 111,945 | 114,060 | 92,874 | 77,451 | 92,874 | 95,427 | 2,553 | |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 | |
| 405 | Salaries - Overtime | | | | | | | | 0 | |
| 411 | Health Insurance | 20,247 | 20,808 | 23,573 | 20,450 | 16,927 | 20,450 | 21,961 | 1,511 | |
| 412 | Unemployment Insurance | | | | | | | | 0 | |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 | |
| 421 | Social Security Contribution | 6,564 | 6,586 | 6,680 | 5,758 | 4,498 | 5,758 | 5,916 | 158 | |
| 422 | Medicare Contribution | 1,535 | 1,540 | 1,562 | 1,346 | 1,052 | 1,346 | 1,384 | 38 | |
| 431 | Retirement Contribution (IMRF) | 12,217 | 12,844 | 12,519 | 10,095 | 7,920 | 4,735 | 10,382 | 287 | |
| 441 | Uniform Allowance | | | | | | | | 0 | |
| 451 | Automobile Mileage | 307 | 98 | 160 | 400 | 60 | 200 | 400 | 0 | |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | | |
| 501 | Education & Training | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 502 | Travel Expense | 0 | 0 | 0 | 0 | 21 | 0 | 0 | 0 | |
| 503 | Dues | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 0 | |
| 504 | Publications | | | | | | | | 0 | |
| 505 | Tuition Reimbursement | | | | | | | | 0 | |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|------------------|------------------|------------------|------------------|--------------|------------------|-------------|----------------------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | 247 | 768 | 846 | 900 | 830 | 900 | 900 | 0 |
| 605 | Office Supplies | 994 | 487 | 362 | 800 | 308 | 800 | 800 | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | 512 | 400 | 417 | 480 | 229 | 480 | 480 | 0 |
| 702 | Professional Service | 8,923 | 8,714 | 9,420 | 11,500 | 9,231 | 11,500 | 12,000 | 500 |
| 703 | Postage | 101 | 99 | 104 | 150 | 0 | 150 | 150 | 0 |
| 704 | Telephone & Electronic Communications | 2,952 | 600 | 745 | 820 | 616 | 820 | 820 | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | 635 | 376 | 47 | 500 | 372 | 500 | 1,000 | 500 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | 0 | 0 | 0 | 500 | 0 | 0 | 500 | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 990 | Interfund Transfer | 35,000 | 4,000 | 11,781 | 2,000 | 2,000 | 2,000 | 37,500 | 35,500 |
| | TOTAL EXPENDITURES | 201,554 | 169,313 | 182,325 | 148,623 | 121,566 | 142,563 | 189,671 | 41,048 |
| | Revenues over (under) expend. | (8,739) | 8,382 | (30,102) | 23,867 | 19,157 | 30,047 | (14,436) | (38,303) |
| | Fund balance, beginning of year | 59,649 | 50,911 | 59,293 | 29,190 | 29,190 | 29,190 | 59,237 | 30,047 |
| | Fund balance, end of year | 50,911 | 59,293 | 29,190 | 53,057 | 48,348 | 59,237 | 44,802 | (8,256) |

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.

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| 059 - Highway Capital Investment Fund | | Est. Fund Balance ending FY2015: | | | | | | \$341 | | |
|---|---|----------------------------------|-------------|-------------|--------|--------------|-------------|-------------|-----------|--|
| REVENUES | | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of | |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | |
| | OTHER REVENUES | 0 | 0 | 0 | 0 | 0 | 0 | 1,500 | 1,500 | |
| | INTERFUND TRANSFER | 0 | 0 | 0 | 0 | 0 | 0 | 550,000 | 550,000 | |
| | TOTAL REVENUES | 0 | 0 | 0 | 0 | 0 | 0 | 551,500 | 551,500 | |
| | OTHER REVENUES | | | | | | | | | |
| 38110 | Interest income | 0 | 0 | 0 | 0 | 0 | 0 | 1,500 | 1,500 | |
| 38112 | CD Interest | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 38910 | Misc | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | INTERFUND TRANSFER | | | | | | | | | |
| 39928 | From Highway Fund | 0 | 0 | 0 | 0 | 0 | 0 | 550,000 | 550,000 | |
| | From Federal Aid Matching | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 39922 | From General Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL REVENUES | 0 | 0 | 0 | 0 | 0 | 0 | 551,500 | 551,500 | |
| | | | | | | | | | | |
| 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 | |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | |
| | 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 | 410,000 | 410,000 | |
| | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 410,000 | 410,000 | |
| | PERSONNEL | | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 | |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 | |
| 405 | Salaries - Overtime | | | | | | | | 0 | |
| 411 | Health Insurance | | | | | | | | 0 | |
| 412 | Unemployment Insurance | | | | | | | | 0 | |
| 413 | Worker's Comp. 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 | |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|------------------|------------------|------------------|------------------|--------------|------------------|-------------|----------------------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | 0 | 0 | 0 | 0 | 0 | 0 | 120,000 | 120,000 |
| 810 | Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 50,000 | 50,000 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | 0 | 0 | 0 | 0 | 0 | 0 | 140,000 | 140,000 |
| 830 | Highways | 0 | 0 | 0 | 0 | 0 | 0 | 100,000 | 100,000 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 410,000 | 410,000 |
| | | | | | | | | | |
| | | | | | | | | | |
| | Revenues over (under) expend. | 0 | 0 | 0 | 0 | 0 | 0 | 141,500 | 141,500 |
| | | | | | | | | | |
| | Fund balance, beginning of year | 341 | 341 | 341 | 341 | 341 | 341 | 341 | 0 |
| | | | | | | | | | |
| | Fund balance, end of year | 341 | 341 | 341 | 341 | 341 | 341 | 141,841 | 141,500 |

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.

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| 061 Special Service Area Number Five (Hanover EMS) | | Est. Fund Balance ending FY2015: | | | | | | \$0 | |
|---|---|----------------------------------|-------------|-------------|--------|--------------|-------------|-------------|-----------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | TAXES | 28,257 | 28,328 | 27,264 | 29,808 | 21,691 | 28,006 | 29,808 | 0 |
| | OTHER REVENUES | 11 | 11 | 9 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 28,268 | 28,339 | 27,273 | 29,808 | 21,691 | 28,006 | 29,808 | 0 |
| | TAXES | | | | | | | | |
| 3110 | Property Taxes | 28,257 | 28,328 | 27,264 | 29,808 | 21,691 | 28,006 | 29,808 | 0 |
| | OTHER REVENUES | | | | | | | | |
| 38110 | Interest Income | 11 | 11 | 9 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 28,268 | 28,339 | 27,273 | 29,808 | 21,691 | 28,006 | 29,808 | 0 |
| | | | | | | | | | |
| 061-47198 Special Service Area Number Five (Hanover EMS) | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | 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 | 28,268 | 28,339 | 27,273 | 29,808 | 21,691 | 28,006 | 29,808 | 0 |
| | TOTAL EXPENDITURES | 28,268 | 28,339 | 27,273 | 29,808 | 21,691 | 28,006 | 29,808 | 0 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | | | | | | | | 0 |
| 422 | Medicare Contribution | | | | | | | | 0 |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |

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| | | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of |
|-----------|--|------------------|------------------|------------------|------------------|--------------|------------------|-------------|-----------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | 28,268 | 28,339 | 27,273 | 29,808 | 21,691 | 28,006 | 29,808 | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 28,268 | 28,339 | 27,273 | 29,808 | 21,691 | 28,006 | 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.

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|------------------|------------------|------------------|------------------|----------------|---------------|------------------|----------------------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | | Nov. 30, 2016 | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | 8,210 | 0 | 0 | 5,000 | 2,158 | 2,158 | 109,000 | 104,000 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 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 | 9,637 | 2,501 | 0 | 2,500 | 1,109 | 1,750 | 2,500 | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| | Rentech Fund Bal. Reimbursement | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 915 | County Staff Services | | | | | | | | 0 |
| 990 | Interfund Transfer | 0 | 11,000 | 1,000 | 1,000 | 1,000 | 1,000 | 0 | (1,000) |
| | TOTAL EXPENDITURES | 17,847 | 13,501 | 1,000 | 8,500 | 4,267 | 4,908 | 111,500 | 103,000 |
| | | | | | | | | | |
| | Revenues over (under) expend. | 17,383 | (12,835) | 15,668 | (1,842) | (2,721) | 1,750 | (70,092) | (68,250) |
| | | | | | | | | | |
| | Fund balance, beginning of year | 65,556 | 82,939 | 70,104 | 85,772 | 85,772 | 85,772 | 87,522 | 1,750 |
| | | | | | | | | | |
| | Fund balance, end of year | 82,939 | 70,104 | 85,772 | 83,930 | 83,052 | 87,522 | 17,430 | (66,500) |

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FY2016

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.

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| 065 Treasurer Sale in Error Fund | | Est. Fund Balance ending FY2015: | | | | | | \$102,914 | | |
|----------------------------------|---|----------------------------------|-------------------------|-------------------------|-------------------------|--------------|-------------------------|---------------|----------------|--|
| REVENUES | | | | | | | | | | |
| | | Year Ending Nov. 30, | Year Ending Nov. 30, | Year Ending Nov. 30, | Year Ending Nov. 30, | | Year Ending Nov. 30, | | Amount of | |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | |
| | OTHER REVENUES | 13,723 | 12,323 | 9,960 | 12,140 | 77 | 10,580 | 10,940 | (1,200) | |
| | INTERFUND TRANSFERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL REVENUES | 13,723 | 12,323 | 9,960 | 12,140 | 77 | 10,580 | 10,940 | (1,200) | |
| | OTHER REVENUES | | | | | | | | | |
| 38915 | Sale in Error Fee | 13,560 | 12,180 | 9,840 | 12,000 | 0 | 10,500 | 10,800 | (1,200) | |
| 38110 | Interest | 0 | 0 | 120 | 140 | 0 | 0 | 0 | (140) | |
| 38111 | Interest Earned-Savings | 163 | 143 | 0 | 0 | 77 | 80 | 140 | 140 | |
| 38112 | CD Interest | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | TOTAL REVENUES | 13,723 | 12,323 | 9,960 | 12,140 | 77 | 10,580 | 10,940 | (1,200) | |
| | 065-47199 Treasurer Sale in Error Fund | | | | | | | | | |
| EXPENDITURES | | | | | | | | | | |
| | | Year Ending Nov. 30, | Year Ending Nov. 30, | Year Ending Nov. 30, | Year Ending Nov. 30, | | Year Ending Nov. 30, | | Amount of | |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 | |
| | 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 | 0 | 5,000 | 0 | |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 5,000 | 0 | 0 | 5,000 | 0 | |
| | PERSONNEL | | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 | |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 | |
| 405 | Salaries - Overtime | | | | | | | | 0 | |
| 411 | Health Insurance | | | | | | | | 0 | |
| 412 | Unemployment Insurance | | | | | | | | 0 | |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 | |
| 421 | Social Security Contribution | | | | | | | | 0 | |
| 422 | Medicare Contribution | | | | | | | | 0 | |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 | |
| 441 | Uniform Allowance | | | | | | | | 0 | |
| 451 | Automobile Milage | | | | | | | | 0 | |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 | |
| 502 | Travel Expense | | | | | | | | 0 | |
| 503 | Dues | | | | | | | | 0 | |
| 504 | Publications | | | | | | | | 0 | |
| 505 | Tuition Reimbursement | | | | | | | | 0 | |
| | COMMODITIES | | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 | |
| 602 | Janitorial Supplies | | | | | | | | 0 | |
| 603 | Operating Supplies | | | | | | | | 0 | |
| 604 | Computer Supplies | | | | | | | | 0 | |
| 605 | Office Supplies | | | | | | | | 0 | |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 | |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 | |
| 621 | Print Materials | | | | | | | | 0 | |
| | CONTRACTUAL SERVICES | | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 | |
| 702 | Professional Service | | | | | | | | 0 | |
| 703 | Postage | | | | | | | | 0 | |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 | |
| 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 | |

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| | | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of |
|-----------|--|-------------|-------------|-------------|--------------|--------------|-------------|--------------|-----------|
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | Change | |
| | | 2012 | 2013 | 2014 | 2015 | | | 2016 | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| | Rentech Fund Bal. Reimbursement | | | | | | | | 0 |
| 905 | Miscellaneous | 0 | 0 | 0 | 5,000 | 0 | 0 | 5,000 | 0 |
| 915 | County Staff Services | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 5,000 | 0 | 0 | 5,000 | 0 |
| | | | | | | | | | |
| | Revenues over (under) expend. | 13,723 | 12,323 | 9,960 | 7,140 | 77 | 10,580 | 5,940 | (1,200) |
| | | | | | | | | | |
| | Fund balance, beginning of year | 56,327 | 70,051 | 82,374 | 92,334 | 92,334 | 92,334 | 102,914 | 10,580 |
| | | | | | | | | | |
| | Fund balance, end of year | 70,051 | 82,374 | 92,334 | 99,474 | 92,411 | 102,914 | 108,854 | 9,380 |

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.

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| 066 - Emergency Services Communications Fund | | Est. Fund Balance ending FY2015: | | | | | \$180,122 | | |
|--|--|----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | OTHER REVENUES | 37,485 | 18,142 | 104,648 | 2,672 | 2,837 | 2,620 | 1,970 | (702) |
| | INTERFUND TRANSFERS | 265,025 | 247,734 | 130,534 | 122,200 | 63,600 | 130,534 | 130,534 | 8,334 |
| | OTHER FINANCING SOURCES | 1,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 1,302,510 | 265,876 | 235,182 | 124,872 | 66,437 | 133,154 | 132,504 | 7,632 |
| | OTHER REVENUES | | | | | | | | |
| 34611 | Local share video gaming tax | 0 | 1,456 | 638 | 1,500 | 0 | 0 | 500 | (1,000) |
| 34833 | Interoperable Emerg Comm Grant | 0 | 13,230 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35111 | FTA Warranty Fees | 2,225 | 1,140 | 1,710 | 770 | 665 | 420 | 770 | 0 |
| 38140 | Donations | 100 | 1,020 | 1,500 | 0 | 1,500 | 1,500 | 0 | 0 |
| 38860 | Dubuque Racing Association Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34735 | IL Law Enforcement Alarm System Grant | 33,915 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34736 | IL Terrorism Task Force Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38110 | Interest Earned | 0 | 544 | 798 | 400 | 672 | 700 | 700 | 300 |
| 38116 | Interest Installment Contract Loan | 1,245 | 204 | 2 | 2 | 0 | 0 | 0 | (2) |
| 38910 | Miscellaneous | 0 | 458 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38936 | State of Illinois Capital Assistance Grant | 0 | 0 | 100,000 | 0 | 0 | 0 | 0 | 0 |
| 39119 | Proceeds from Equipment Sales | 0 | 90 | 0 | 0 | 0 | 0 | 0 | 0 |
| | INTERFUND TRANSFERS | | | | | | | | |
| 39922 | Transfer in General Fund | 125,000 | 125,534 | 125,534 | 117,200 | 58,600 | 125,534 | 125,534 | 8,334 |
| 39947 | Transfer in General Cap. Invest. Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39960 | Transfer in ETSB/911 | 90,025 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39963 | Transfer in Contingency Fund | 50,000 | 117,200 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39929 | Transfer in Public Health | 0 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 0 |
| | OTHER FINANCING SOURCES | | | | | | | | |
| 39613 | Debt Certificates | 1,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 1,302,510 | 265,876 | 235,182 | 124,872 | 66,437 | 133,154 | 132,504 | 7,632 |
| | | | | | | | | | |
| 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 |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | 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 | 59,143 | 16,463 | 3,234 | 10,000 | 1,151 | 10,000 | 10,000 | 0 |
| | CAPITAL OUTLAY | 742,218 | 251,982 | 3,959 | 50,000 | 0 | 50,000 | 50,000 | 0 |
| | OTHER | 117,200 | 118,400 | 117,800 | 235,000 | 117,800 | 235,000 | 117,800 | (117,200) |
| | TOTAL EXPENDITURES | 918,561 | 386,845 | 124,993 | 295,000 | 118,951 | 295,000 | 177,800 | (117,200) |
| | 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 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change |
|-----------|--|------------------|------------------|------------------|------------------|-----------------|------------------|-----------------|---------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | 59,143 | 16,451 | 0 | 10,000 | 1,151 | 10,000 | 10,000 | 0 |
| | Postage | 0 | 0 | 3,234 | 0 | 0 | 0 | 0 | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | 742,218 | 251,982 | 3,959 | 50,000 | 0 | 50,000 | 50,000 | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 904 | Loan Payment (Installment Contract) | 117,200 | 117,200 | 117,200 | 234,400 | 117,200 | 234,400 | 117,200 | (117,200) |
| 905 | Miscellaneous | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | 0 | 1,200 | 600 | 600 | 600 | 600 | 600 | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 918,561 | 386,845 | 124,993 | 295,000 | 118,951 | 295,000 | 177,800 | (117,200) |
| | | | | | | | | | |
| | Revenues Over (Under) Expenditures | 383,949 | (120,968) | 110,189 | (170,128) | (52,514) | (161,846) | (45,296) | 124,832 |
| | | | | | | | | | |
| | Fund Balance, beginning of year | (31,202) | 352,748 | 231,780 | 341,968 | 341,968 | 341,968 | 180,122 | (161,846) |
| | | | | | | | | | |
| | Estimated Fund Balance, end of year | 352,748 | 231,780 | 341,968 | 171,840 | 289,454 | 180,122 | 134,826 | (37,014) |

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Fund Description

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

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| 067 PH Emergency Response Grant Fund | | Est. Fund Balance ending FY2014: | | | | | \$0 | | | |
|---|---|----------------------------------|-------------|-------------|--------|--------------|-------------|-------------|--|-----------|
| REVENUES | | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | | 15 to '16 |
| | OTHER REVENUES | 4 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| | INTERFUND TRANSFERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| | TOTAL REVENUES | 4 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| | OTHER REVENUES | | | | | | | | | |
| 34824 | H1N1 Grant Phase 1 & 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 34827 | H1N1 Grant Phase 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 34828 | H1N1 Grant Phase 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 38910 | Miscellaneous | 1 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 38110 | Interest | 3 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 38111 | Interest Earned-Savings | | | | | | | | | 0 |
| 38112 | CD Interest | | | | | | | | | 0 |
| | INTERFUND TRANSFERS | | | | | | | | | |
| | TOTAL REVENUES | 4 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| 067-44164 PH Emergency Response Grant Fund | | | | | | | | | | |
| EXPENDITURES | | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | | 15 to '16 |
| | 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 | 49 | 0 | 0 | 0 | 0 | 0 | | 0 |
| | TOTAL EXPENDITURES | 0 | 49 | 0 | 0 | 0 | 0 | 0 | | 0 |
| | PERSONNEL | | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | | 0 |
| 421 | Social Security Contribution | | | | | | | | | 0 |
| 422 | Medicare Contribution | | | | | | | | | 0 |
| 431 | Retirement Contribution (IMRF) | | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | | 0 |
| 451 | Automobile Milage | | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | | |
| 501 | Education & Training | | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | | 0 |
| 503 | Dues | | | | | | | | | 0 |
| 504 | Publications | | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | | 0 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|------------------|------------------|------------------|------------------|--------------|-------------|------------------------------|----------------------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | 10-mo Actual | Est. Actual | Nov. 30, 2016 PROPOSED | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | | | | |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 915 | County Staff Services | | | | | | | | 0 |
| 990 | Interfund Transfer | 0 | 49 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 0 | 49 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | |
| | Revenues over (under) expend. | 4 | (49) | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | |
| | Fund balance, beginning of year | 45 | 49 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | |
| | Fund balance, end of year | 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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FY2016

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 FY2015: | | | | | \$18,669 | | |
|--|---|----------------------------------|---------------------------------|---------------------------------|--------------|---|--|---|----------------------------------|
| REVENUES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending Nov. 30, 2012 | Year Ending Nov. 30, 2013 | Year Ending Nov. 30, 2014 | BUDGET | Year Ending Nov. 30, 2015 10-mo Actual | Year Ending Nov. 30, 2016 Est. Actual | Year Ending Nov. 30, 2016 PROPOSED | Amount of Change 15 to '16 |
| | OTHER REVENUES | 5,449 | 4,333 | 3,893 | 4,100 | 2,629 | 3,302 | 3,307 | (793) |
| | INTERFUND TRANSFERS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 5,449 | 4,333 | 3,893 | 4,100 | 2,629 | 3,302 | 3,307 | (793) |
| | OTHER REVENUES | | | | | | | | |
| 34824 | Sobriety Court Fees | 5,445 | 4,328 | 3,886 | 4,094 | 2,622 | 3,295 | 3,300 | (794) |
| 38110 | Interest | 4 | 5 | 7 | 6 | 7 | 7 | 7 | 1 |
| 38111 | Interest Earned-Savings | | | | | | | | 0 |
| 38112 | CD Interest | | | | | | | | 0 |
| | TOTAL REVENUES | 5,449 | 4,333 | 3,893 | 4,100 | 2,629 | 3,302 | 3,307 | (793) |
| 068-41133 Jo Daviess County Sobriety Court Fund | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending Nov. 30, 2012 | Year Ending Nov. 30, 2013 | Year Ending Nov. 30, 2014 | BUDGET | Year Ending Nov. 30, 2015 10-mo Actual | Year Ending Nov. 30, 2016 Est. Actual | Year Ending Nov. 30, 2016 PROPOSED | Amount of Change 15 to '16 |
| | PERSONNEL | 626 | 767 | 0 | 2,120 | 0 | 200 | 2,120 | 0 |
| | TRAINING & PROFESSIONAL DEV. | 84 | 0 | 0 | 500 | 0 | 0 | 2,500 | 2,000 |
| | COMMODITIES | 1,709 | 858 | 0 | 2,250 | 0 | 100 | 2,250 | 0 |
| | CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 549 | 0 | 0 | 3,000 | 0 | 0 | 3,000 | 0 |
| | TOTAL EXPENDITURES | 2,969 | 1,625 | 0 | 7,870 | 0 | 300 | 9,870 | 2,000 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | 0 | 0 | 0 | 500 | 0 | 0 | 500 | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | 28 | 0 | 0 | 35 | 0 | 0 | 35 | 0 |
| 422 | Medicare Contribution | 6 | 0 | 0 | 10 | 0 | 0 | 10 | 0 |
| 431 | Retirement Contribution (IMRF) | 64 | 0 | 0 | 75 | 0 | 0 | 75 | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Milage | 529 | 767 | 0 | 1,500 | 0 | 200 | 1,500 | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | 84 | 0 | 0 | 500 | 0 | 0 | 2,500 | 2,000 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publications | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | 1,621 | 858 | 0 | 2,000 | 0 | 100 | 2,000 | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | 88 | 0 | 0 | 250 | 0 | 0 | 250 | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 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 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|------------------|------------------|------------------|------------------|---------------|------------------|----------------|----------------------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| | Rentech Fund Bal. Reimbursement | | | | | | | | 0 |
| 905 | Miscellaneous | 49 | 0 | 0 | 3,000 | 0 | 0 | 3,000 | 0 |
| 915 | County Staff Services | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 2,969 | 1,625 | 0 | 7,870 | 0 | 300 | 9,870 | 2,000 |
| | | | | | | | | | |
| | Revenues over (under) expend. | 2,480 | 2,707 | 3,893 | (3,770) | 2,629 | 3,002 | (6,563) | (2,793) |
| | | | | | | | | | |
| | Fund balance, beginning of year | 6,587 | 9,067 | 11,774 | 15,667 | 15,667 | 15,667 | 18,669 | 3,002 |
| | | | | | | | | | |
| | Fund balance, end of year | 9,067 | 11,774 | 15,667 | 11,897 | 18,296 | 18,669 | 12,106 | 209 |

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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

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| 069 County Jail Medical Costs Fund | | Est. Fund Balance ending FY2015: | | | | | \$3,643 | | |
|--|---|----------------------------------|-------------|-------------|--------|--------------|-------------|-------------|-----------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | OTHER REVENUES | 3,213 | 3,004 | 3,355 | 4,002 | 2,235 | 4,002 | 4,002 | 0 |
| | TOTAL REVENUES | 3,213 | 3,004 | 3,355 | 4,002 | 2,235 | 4,002 | 4,002 | 0 |
| | OTHER REVENUES | | | | | | | | |
| 38110 | Interest income | 3 | 4 | 5 | 2 | 2 | 2 | 2 | 0 |
| 35110 | Court fines and fees | 3,211 | 3,000 | 3,351 | 4,000 | 2,233 | 4,000 | 4,000 | 0 |
| | TOTAL REVENUES | 3,213 | 3,004 | 3,355 | 4,002 | 2,235 | 4,002 | 4,002 | 0 |
| 069-41131 Jail Medical Costs Fund | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | | Year Ending | | Year Ending | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Nov. 30, | Amount of |
| | | 2012 | 2013 | 2014 | | 2015 | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | COMMODITIES | 0 | 0 | 0 | 3,860 | 0 | 0 | 2,645 | (1,215) |
| | CONTRACTUAL SERVICES | 0 | 0 | 8,704 | 5,000 | 3,257 | 5,000 | 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 | 0 | 8,704 | 8,860 | 3,257 | 5,000 | 7,645 | (1,215) |
| | PERSONNEL | | | | | | | | 0 |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & temporary | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | | | | | | | | 0 |
| 422 | Medicare Contribution | | | | | | | | 0 |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | 0 |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publication | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | 0 |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 602 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | 0 | 0 | 0 | 3,860 | 0 | 0 | 2,645 | (1,215) |
| 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 | | | | | | | | 0 |
| 702 | Professional Service | 0 | 0 | 8,704 | 5,000 | 3,257 | 5,000 | 5,000 | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |

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| | | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of |
|-----------|--|-------------|-------------|-------------|-------------|--------------|-------------|-------------|-----------|
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | | Nov. 30, | |
| | | 2012 | 2013 | 2014 | 2015 | | | 2016 | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | CAPITAL OUTLAY | | | | | | | | |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 8,704 | 8,860 | 3,257 | 5,000 | 7,645 | (1,215) |
| | | | | | | | | | |
| | Revenues over (under) expend. | 3,213 | 3,004 | (5,349) | (4,858) | (1,022) | (998) | (3,643) | 1,215 |
| | | | | | | | | | |
| | Fund balance, beginning of year | 3,773 | 6,986 | 9,990 | 4,641 | 4,641 | 4,641 | 3,643 | (998) |
| | | | | | | | | | |
| | Fund balance, end of year | 6,986 | 9,990 | 4,641 | (217) | 3,619 | 3,643 | 0 | 217 |
| | | | | | | | | | |

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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.

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| 070 Coroners Equipment & Operations Fund | | Est. Fund Balance ending FY2015: | | | | | | \$26,445 | |
|--|---|----------------------------------|-------------|-------------|-------------|--------------|-------------|-----------|-----------|
| REVENUES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | Change | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | OTHER REVENUES | 7,489 | 8,543 | 9,356 | 8,308 | 7,896 | 8,642 | 9,008 | 700 |
| | TOTAL REVENUES | 7,489 | 8,543 | 9,356 | 8,308 | 7,896 | 8,642 | 9,008 | 700 |
| | OTHER REVENUES | | | | | | | | |
| 34730 | Death Certificate Surcharge | 4,000 | 4,625 | 4,320 | 4,000 | 4,334 | 4,334 | 4,000 | 0 |
| 38110 | Interest income | 4 | 8 | 11 | 8 | 12 | 8 | 8 | 0 |
| 36115 | Coroners fees | 3,485 | 3,910 | 5,025 | 4,300 | 3,550 | 4,300 | 5,000 | 700 |
| | TOTAL REVENUES | 7,489 | 8,543 | 9,356 | 8,308 | 7,896 | 8,642 | 9,008 | 700 |
| 070-47202 Coroner's Equipment & Operations Fund | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | Change | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | COMMODITIES | 0 | 804 | 740 | 5,500 | 4,431 | 5,500 | 5,500 | 0 |
| | CONTRACTUAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER | 0 | 2,414 | 0 | 2,500 | 0 | 2,500 | 2,500 | 0 |
| | TOTAL EXPENDITURES | 0 | 3,218 | 740 | 8,000 | 4,431 | 8,000 | 8,000 | 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 | Publication | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 603 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | 0 | 804 | 740 | 5,500 | 4,431 | 5,500 | 5,500 | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |

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| | | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of |
|-----------|--|-------------|-------------|-------------|-------------|--------------|-------------|-------------|-----------|
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | | Change |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | CAPITAL OUTLAY | | | | | | | | 0 |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | 0 | 2,414 | 0 | 2,500 | 0 | 2,500 | 2,500 | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 0 | 3,218 | 740 | 8,000 | 4,431 | 8,000 | 8,000 | 0 |
| | | | | | | | | | |
| | Revenues over (under) expend. | 7,489 | 5,325 | 8,616 | 308 | 3,465 | 642 | 1,008 | 700 |
| | | | | | | | | | |
| | Fund balance, beginning of year | 4,373 | 11,862 | 17,187 | 25,803 | 25,803 | 25,803 | 26,445 | 642 |
| | | | | | | | | | |
| | Fund balance, end of year | 11,862 | 17,187 | 25,803 | 26,111 | 29,267 | 26,445 | 27,453 | 1,342 |
| | | | | | | | | | |

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Fund Description

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

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| 071 Jo Daviess County Transit Fund | | Est. Fund Balance ending FY2015: | | | | | \$729,265 | | |
|---|--|----------------------------------|------------------|------------------|------------------|------------------|------------------|----------------|-----------|
| REVENUES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of | |
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | Nov. 30, 2016 | Change | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | INTERGOVERNMENTAL REVENUE | 666,576 | 528,791 | 1,308,590 | 1,615,902 | 1,194,257 | 1,692,902 | 905,475 | (710,427) |
| | OTHER REVENUES | 0 | 0 | 1,088 | 1,200 | 751 | 900 | 900 | (300) |
| | OTHER FINANCING SOURCES | 38,750 | 38,750 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 705,326 | 567,541 | 1,309,677 | 1,617,102 | 1,195,008 | 1,693,802 | 906,375 | (710,727) |
| | INTERGOVERNMENTAL REVENUE | | | | | | | | |
| 34740 | Illinois DOAP Grant | 455,744 | 345,966 | 450,211 | 513,027 | 387,783 | 513,027 | 610,600 | 97,573 |
| 34831 | Federal ARRA Capital Grant | 0 | 0 | 0 | 225,000 | 294,997 | 295,000 | 0 | (225,000) |
| 34837 | State "Jobs Now" Grant | 18,841 | 0 | 0 | 375,000 | 43,839 | 375,000 | 0 | (375,000) |
| 34707 | State DITF | 0 | 0 | 0 | 225,000 | 205,539 | 220,000 | 5,000 | (220,000) |
| 34870 | Section 5311 Operating Assistance Grant | 191,991 | 182,825 | 187,382 | 181,875 | 173,801 | 181,875 | 181,875 | 0 |
| 34612 | Transfer from Transit Reserve Op/Cap Account | 0 | 0 | 670,996 | 96,000 | 88,298 | 108,000 | 108,000 | 12,000 |
| | OTHER REVENUES | | | | | | | | |
| 38110 | Interest income | 0 | 0 | 1,088 | 1,200 | 751 | 900 | 900 | (300) |
| | OTHER FINANCING SOURCES | | | | | | | | |
| 39922 | Transfer in from General Fund | 38,750 | 38,750 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 705,326 | 567,541 | 1,309,677 | 1,617,102 | 1,195,008 | 1,693,802 | 906,375 | (710,727) |
| | | | | | | | | | |
| 071-44163 Jo Daviess County Transit Fund | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | Amount of | |
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | Nov. 30, 2016 | Change | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 | 16,148 | 16,148 |
| | TRAINING & PROFESSIONAL DEV. | 0 | 0 | 0 | 0 | 0 | 0 | 2,500 | 0 |
| | COMMODITIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CONTRACTUAL SERVICES | 0 | 0 | 49,654 | 5,000 | 4,598 | 5,150 | 0 | (5,000) |
| | CAPITAL OUTLAY | 18,841 | 0 | 0 | 825,000 | 631,948 | 904,970 | 10,000 | (815,000) |
| | OTHER | 686,485 | 477,665 | 700,382 | 766,402 | 414,519 | 703,934 | 849,091 | 82,689 |
| | TOTAL EXPENDITURES | 705,326 | 477,665 | 750,036 | 1,596,402 | 1,051,065 | 1,614,054 | 877,739 | (718,663) |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | 0 | 0 | 0 | 0 | 0 | 0 | 15,000 | 15,000 |
| 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 | 0 | 0 | 0 | 0 | 0 | 930 | 930 |
| 422 | Medicare Contribution | 0 | 0 | 0 | 0 | 0 | 0 | 218 | 218 |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | 0 | 0 | 0 | 0 | 0 | 0 | 2,500 | 2,500 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publication | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 603 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change |
|-----------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------------------|---------------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | 10-mo Actual | Est. Actual | Nov. 30, 2016 PROPOSED | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | | | | 15 to '16 |
| | <u>CONTRACTUAL SERVICES</u> | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | 0 | 0 | 49,127 | 5,000 | 4,448 | 5,000 | 0 | (5,000) |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | 0 | 0 | 527 | 0 | 150 | 150 | 0 | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| | <u>CAPITAL OUTLAY</u> | | | | | | | | |
| 810 | Equipment | | | | | | | | 0 |
| 815 | Furniture | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 | 10,000 |
| 820 | Vehicle | | | | | | | | 0 |
| 890 | Other Improvements (Transit Facility) | 18,841 | 0 | 0 | 825,000 | 631,948 | 904,970 | 0 | (825,000) |
| | <u>OTHER</u> | | | | | | | | |
| 901 | Contingency | 0 | 0 | 0 | 40,000 | 0 | 0 | 20,000 | (20,000) |
| 905 | Miscellaneous (Operating) | 686,485 | 477,665 | 689,515 | 717,582 | 406,239 | 688,321 | 823,091 | 105,509 |
| 990 | Interfund Transfer | 0 | 0 | 10,867 | 8,820 | 8,280 | 15,613 | 6,000 | (2,820) |
| | <u>TOTAL EXPENDITURES</u> | 705,326 | 477,665 | 750,036 | 1,596,402 | 1,051,065 | 1,614,054 | 877,739 | (718,663) |
| | | | | | | | | | |
| | Revenues over (under) expend. | 0 | 89,876 | 559,641 | 20,700 | 143,943 | 79,748 | 28,636 | 7,936 |
| | Fund balance, beginning of year | 0 | 0 | 89,876 | 649,517 | 649,517 | 649,517 | 729,265 | 79,748 |
| | Fund balance, end of year | 0 | 89,876 | 649,517 | 670,217 | 793,460 | 729,265 | 757,901 | 87,684 |

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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.

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| 072 Jo Daviess County Natural Hazard Mitigation Fund | | Est. Fund Balance ending FY2015: | | | | | \$4 | | |
|---|---|----------------------------------|---------------------------------|---------------------------------|---------------------------------|--------------|---------------------------------|----------|----------------------------------|
| REVENUES | | | | | | | | | |
| | | Year Ending Nov. 30, 2012 | Year Ending Nov. 30, 2013 | Year Ending Nov. 30, 2014 | Year Ending Nov. 30, 2015 | | Year Ending Nov. 30, 2016 | | Amount of Change 15 to '16 |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | INTERGOVERNMENTAL REVENUE | 50,063 | 23,622 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER REVENUES | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total revenues | 50,066 | 23,623 | 0 | 0 | 0 | 0 | 0 | 0 |
| | INTERGOVERNMENTAL REVENUE | | | | | | | | |
| 34733 | IEMA Grant (State) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34851 | FEMA Grant (Federal) | 50,063 | 23,622 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OTHER REVENUES | | | | | | | | |
| 38110 | Interest income | 3 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 50,066 | 23,623 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | |
| 072-41132 Jo Daviess County Natural Hazard Mitigation Fund | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| | | Year Ending Nov. 30, 2012 | Year Ending Nov. 30, 2013 | Year Ending Nov. 30, 2014 | Year Ending Nov. 30, 2015 | | Year Ending Nov. 30, 2016 | | Amount of Change 15 to '16 |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | PERSONNEL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | COMMODITIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | CONTRACTUAL SERVICES | 56,661 | 17,025 | 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 | 56,661 | 17,025 | 0 | 0 | 0 | 0 | 0 | 0 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & temporary | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | | | | | | | | 0 |
| 422 | Medicare Contribution | | | | | | | | 0 |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publication | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 603 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | 56,661 | 17,025 | 0 | 0 | 0 | 0 | 0 | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 810 | Equipment | | | | | | | | 0 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|-------------|-------------|-------------|-------------|--------------|-------------|-------------|----------------------------------|
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | | Nov. 30, | |
| | | 2012 | 2013 | 2014 | 2015 | | | 2016 | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous (Operating) | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 56,661 | 17,025 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Revenues over (under) expend. | (6,595) | 6,598 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Fund balance, beginning of year | 0 | (6,595) | 4 | 4 | 4 | 4 | 4 | 0 |
| | Fund balance, end of year | (6,595) | 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.

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| 074 States Attorney Records Automation Fund | | Est. Fund Balance ending FY2015: | | | | | \$3,823 | | |
|---|---|----------------------------------|-------------|-------------|-------------|--------------|-------------|----------|-----------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | | Amount of |
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Change |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | INTERGOVERNMENTAL REVENUE | 663 | 1,592 | 1,566 | 1,600 | 966 | 1,212 | 1,300 | 400 |
| | OTHER REVENUES | 0 | 1 | 1 | 3 | 2 | 2 | 3 | 3 |
| | OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total revenues | 663 | 1,593 | 1,567 | 1,603 | 967 | 1,214 | 1,303 | 403 |
| | INTERGOVERNMENTAL REVENUE | | | | | | | | 0 |
| 36410 | Automation Fees | 663 | 1,592 | 1,566 | 1,600 | 966 | 1,210 | 1,297 | 400 |
| | OTHER REVENUES | | | | | | | | 0 |
| 38111 | Interest income | 0 | 1 | 1 | 3 | 2 | 2 | 3 | 3 |
| | TOTAL REVENUES | 663 | 1,593 | 1,567 | 1,603 | 967 | 1,212 | 1,300 | 403 |
| 074- 42134 - States Attorney Records Automation Fund | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | | Amount of |
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | Change |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | 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 | | | | | | | | 0 |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & temporary | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | | | | | | | | 0 |
| 422 | Medicare Contribution | | | | | | | | 0 |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | 0 |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 504 | Publication | | | | | | | | 0 |
| 505 | Tuition Reimbursement | | | | | | | | 0 |
| | COMMODITIES | | | | | | | | 0 |
| 601 | Maintenance Supplies | | | | | | | | 0 |
| 603 | Janitorial Supplies | | | | | | | | 0 |
| 603 | Operating Supplies | | | | | | | | 0 |
| 604 | Computer Supplies | | | | | | | | 0 |
| 605 | Office Supplies | | | | | | | | 0 |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 |
| 621 | Print Materials | | | | | | | | 0 |
| | CONTRACTUAL SERVICES | | | | | | | | 0 |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|-------------|-------------|-------------|-------------|--------------|-------------|-------------|----------------------------------|
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | | Nov. 30, | |
| | | 2012 | 2013 | 2014 | 2015 | | | 2016 | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | CAPITAL OUTLAY | | | | | | | | |
| 810 | Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous (Operating) | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Revenues over (under) expend. | 663 | 1,593 | 1,567 | 1,603 | 967 | 1,212 | 1,300 | 403 |
| | Fund balance, beginning of year | 0 | 663 | 2,256 | 3,823 | 3,823 | 3,823 | 5,035 | 1,567 |
| | Fund balance, end of year | 663 | 2,256 | 3,823 | 5,426 | 4,790 | 5,035 | 6,335 | 1,970 |

EXHIBIT A

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.

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| 075 -46181 ETSB Capital Equipment Replacement & Investment Fund | | | | Est. Fund Balance ending FY2015: | | | | \$25,600 | |
|---|---|-------------|-------------|----------------------------------|-------------|--------------|-------------|-----------|-----------|
| REVENUES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | Amount of | |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | OTHER REVENUES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | INTERFUND TRANSFER | 0 | 0 | 0 | 25,600 | 0 | 25,600 | 25,600 | 25,600 |
| | TOTAL REVENUES | 0 | 0 | 0 | 25,600 | 0 | 25,600 | 25,600 | 25,600 |
| | OTHER REVENUES | | | | | | | | |
| 38110 | Interest income | | | | | | | | 0 |
| 38140 | Donations | | | | | | | | 0 |
| 38112 | CD Interest | | | | | | | | 0 |
| | INTERFUND TRANSFER | | | | | | | | |
| 39922 | From 911 Fund | 0 | 0 | 0 | 25,600 | 0 | 25,600 | 25,600 | 25,600 |
| | TOTAL REVENUES | 0 | 0 | 0 | 25,600 | 0 | 25,600 | 25,600 | 25,600 |
| | | | | | | | | | |
| | | | | | | | | | |
| EXPENDITURES | | | | | | | | | |
| | | Year Ending | Year Ending | Year Ending | Year Ending | | Year Ending | | |
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | Amount of | |
| | | 2012 | 2013 | 2014 | 2015 | | 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| | 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 | 25,600 | 0 | 0 | 51,200 | 25,600 |
| | OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 25,600 | 0 | 0 | 51,200 | 25,600 |
| | PERSONNEL | | | | | | | | |
| 401 | Salaries - Full-time | | | | | | | | 0 |
| 402 | Salaries - Per diem | | | | | | | | 0 |
| 403 | Salaries - Part-time & Temporary | | | | | | | | 0 |
| 405 | Salaries - Overtime | | | | | | | | 0 |
| 411 | Health Insurance | | | | | | | | 0 |
| 412 | Unemployment Insurance | | | | | | | | 0 |
| 413 | Worker's Comp. Insurance | | | | | | | | 0 |
| 421 | Social Security Contribution | | | | | | | | 0 |
| 422 | Medicare Contribution | | | | | | | | 0 |
| 431 | Retirement Contribution (IMRF) | | | | | | | | 0 |
| 441 | Uniform Allowance | | | | | | | | 0 |
| 451 | Automobile Mileage | | | | | | | | 0 |
| | TRAINING & PROFESSIONAL DEV. | | | | | | | | |
| 501 | Education & Training | | | | | | | | 0 |
| 502 | Travel Expense | | | | | | | | 0 |
| 503 | Dues | | | | | | | | 0 |
| 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 |

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| Acct. No. | Acct. Title | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of Change 15 to '16 |
|-----------|--|-------------|-------------|-------------|-------------|--------------|-------------|-------------|----------------------------------|
| | | Nov. 30, | Nov. 30, | Nov. 30, | Nov. 30, | | Nov. 30, | | |
| | | 2012 | 2013 | 2014 | 2015 | 2016 | | | |
| | | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | |
| | CONTRACTUAL SERVICES | | | | | | | | |
| 701 | Maintenance Service | | | | | | | | 0 |
| 702 | Professional Service | | | | | | | | 0 |
| 703 | Postage | | | | | | | | 0 |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 |
| 705 | Publishing | | | | | | | | 0 |
| 706 | Printing | | | | | | | | 0 |
| 711 | Utilities | | | | | | | | 0 |
| 712 | Garbage Disposal | | | | | | | | 0 |
| 719 | Other Service Charges | | | | | | | | 0 |
| 721 | Liability Insurance | | | | | | | | 0 |
| 722 | General Insurance | | | | | | | | 0 |
| 723 | Risk Management Contribution | | | | | | | | 0 |
| 724 | Rentals | | | | | | | | 0 |
| | CAPITAL OUTLAY | | | | | | | | |
| 801 | Land | | | | | | | | 0 |
| 805 | Buildings | | | | | | | | 0 |
| 810 | Equipment | 0 | 0 | 0 | 25,600 | 0 | 0 | 51,200 | 25,600 |
| 815 | Furniture | | | | | | | | 0 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | | | | | | | | 0 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 25,600 | 0 | 0 | 51,200 | 25,600 |
| | | | | | | | | | |
| | Revenues over (under) expend. | 0 | 0 | 0 | 0 | 0 | 25,600 | (25,600) | 0 |
| | | | | | | | | | |
| | Fund balance, beginning of year | 0 | 0 | 0 | 0 | 0 | 0 | 25,600 | 0 |
| | | | | | | | | | |
| | Fund balance, end of year | 0 | 0 | 0 | 0 | 0 | 25,600 | 0 | 0 |

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Exhibit A

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
FY2016

| 076 Special Service Area Number Six (Galena Ambulance) | | Est. Fund Balance ending FY2015: | | | | | \$0 | | | |
|--|---|----------------------------------|---------------------------------|---------------------------------|--------|---------------------------------|--------------|---|---|----------------------------------|
| REVENUES | | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending Nov. 30, 2012 | Year Ending Nov. 30, 2013 | Year Ending Nov. 30, 2014 | BUDGET | Year Ending Nov. 30, 2015 | 10-mo Actual | Est. Actual | Year Ending Nov. 30, 2016 PROPOSED | Amount of Change 15 to '16 |
| | TAXES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 131,500 | 131,500 |
| | OTHER REVENUES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 131,500 | 131,500 |
| 3110 | Property Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 131,500 | 131,500 |
| 3810 | Interest Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TOTAL REVENUES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 131,500 | 131,500 |
| EXPENDITURES | | | | | | | | | | |
| Acct. No. | Acct. Title | Year Ending Nov. 30, 2013 | Year Ending Nov. 30, 2014 | Year Ending Nov. 30, 2015 | BUDGET | 10-mo Actual | Est. Actual | Year Ending Nov. 30, 2016 PROPOSED | Amount of Change 15 to '16 | |
| | 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 | 131,500 | 131,500 | |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 131,500 | 131,500 | |
| 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 | |
| 501 | TRAINING & PROFESSIONAL DEV. | | | | | | | | 0 | |
| 501 | Education & Training | | | | | | | | 0 | |
| 502 | Travel Expense | | | | | | | | 0 | |
| 503 | Dues | | | | | | | | 0 | |
| 504 | Publications | | | | | | | | 0 | |
| 505 | Tuition Reimbursement | | | | | | | | 0 | |
| 601 | COMMODITIES | | | | | | | | 0 | |
| 601 | Maintenance Supplies | | | | | | | | 0 | |
| 602 | Janitorial Supplies | | | | | | | | 0 | |
| 603 | Operating Supplies | | | | | | | | 0 | |
| 604 | Computer Supplies | | | | | | | | 0 | |
| 605 | Office Supplies | | | | | | | | 0 | |
| 606 | Minor Equipment & Small Tools | | | | | | | | 0 | |
| 611 | Automotive Fuel/Oil | | | | | | | | 0 | |
| 621 | Print Materials | | | | | | | | 0 | |
| 701 | CONTRACTUAL SERVICES | | | | | | | | 0 | |
| 701 | Maintenance Service | | | | | | | | 0 | |
| 702 | Professional Service | | | | | | | | 0 | |
| 703 | Postage | | | | | | | | 0 | |
| 704 | Telephone & Electronic Communications | | | | | | | | 0 | |
| 705 | Publishing | | | | | | | | 0 | |
| 706 | Printing | | | | | | | | 0 | |
| 711 | Utilities | | | | | | | | 0 | |
| 712 | Garbage Disposal | | | | | | | | 0 | |
| 719 | Other Service Charges | | | | | | | | 0 | |
| 721 | Liability Insurance | | | | | | | | 0 | |
| 722 | General Insurance | | | | | | | | 0 | |
| 723 | Risk Management Contribution | | | | | | | | 0 | |
| 724 | Rentals | | | | | | | | 0 | |
| 801 | CAPITAL OUTLAY | | | | | | | | 0 | |
| 801 | Land | | | | | | | | 0 | |
| 805 | Buildings | | | | | | | | 0 | |
| 810 | Equipment | | | | | | | | 0 | |
| 815 | Furniture | | | | | | | | 0 | |

Jo Daviess County, IL
Annual Budget
FY2016

| | | Year Ending | Year Ending | Year Ending | Year Ending | | | Year Ending | Amount of |
|-----------|--|------------------|------------------|------------------|------------------|--------------|------------------|----------------|----------------|
| | | Nov. 30, 2012 | Nov. 30, 2013 | Nov. 30, 2014 | Nov. 30, 2015 | | Nov. 30, 2016 | Change | |
| Acct. No. | Acct. Title | ACTUAL | ACTUAL | ACTUAL | BUDGET | 10-mo Actual | Est. Actual | PROPOSED | 15 to '16 |
| 820 | Vehicle | | | | | | | | 0 |
| 830 | Highways | | | | | | | | 0 |
| 890 | Other Improvements | | | | | | | | 0 |
| | OTHER | | | | | | | | |
| 901 | Contingency | | | | | | | | 0 |
| 905 | Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 131,500 | 131,500 |
| 910 | Intergovernmental Agreement | | | | | | | | 0 |
| 990 | Interfund Transfer | | | | | | | | 0 |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0 | 131,500 | 131,500 |
| | | | | | | | | | |
| | 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
FY2016 Policy Schedule

3:43 PM 12/9/2015

| FY2016 | | | | | | | |
|----------------------------|---------------|------------------|--|--|-----------------------------------|-----------------------|--|
| Interfund Transfers | | | | | | | |
| From | To | Amount | Department/Fund | Purpose | Scheduled date of transfer | Completed date | |
| 001-40103-990 | 048-39922.393 | \$1,000 | County Administrator | computer equipment & Treas. copier reserve | 1/1/2016 | | |
| 001-40102-990 | 048-39922.393 | \$2,000 | County Board | computer equipment & Treas. copier reserve | 6/1/2016 | | |
| 001-40106-990 | 048-39922.396 | \$2,500 | Clerk/Recorder | County Clerk yearbook reserve | 6/1/2016 | | |
| 001-40108-990 | 048-39922.400 | \$2,076 | Assessments | computer equipment reserve | 1/1/2016 | | |
| 001-40108-990 | 048-39922.507 | \$1,000 | Assessments | printer replacement reserve | 1/1/2016 | | |
| 001-40104-990 | 048-39922.394 | \$1,750 | Treasurer | computer equipment and copier reserve | 6/1/2016 | | |
| 001-40110-990 | 048-39922.402 | \$2,500 | Info. & Comm. | SAN/server reserve | 8/1/2016 | | |
| 001-40110-990 | 048-39922.514 | \$2,000 | Info. & Comm. | Computer network backbone equipment replacement | 8/1/2016 | | |
| 001-40110-990 | 048-39922.513 | \$1,000 | Info. & Comm. | UPS replacement reserve | 8/1/2016 | | |
| 001-40110-990 | 048-39922.512 | \$500 | Info. & Comm. | Computer network management equipment replacement | 8/1/2016 | | |
| 001-40110-990 | 048-39922.515 | \$750 | Info. & Comm. | County website design & functionality improvements | 8/1/2016 | | |
| 001-40110-990 | 048-39922.517 | \$250 | Info. & Comm. | Server room air conditioning unit replacement | 8/1/2016 | | |
| 001-40110-990 | 048-39922.407 | \$500 | Info. & Comm. | Firewall replacement reserve | 8/1/2016 | | |
| 001-41121-990 | 038-39922 | \$84,000 | Sheriff | vehicles | semi annual 2/1,8/1 | | |
| 001-41127-990 | 048-39922.408 | \$2,000 | Coroner | future vehicle or equipment needs | 11/1/2016 | | |
| 001-42134-990 | 048-39922.401 | \$2,500 | States Attorney | computer equipment reserve | 1/1/2016 | | |
| 001-42134-990 | 048-39922.410 | \$1,000 | States Attorney | furniture reserve | 1/1/2016 | | |
| 001-44153-990 | 048-39922.518 | \$0 | Animal Control | Animal Control vehicle reserve | 11/1/2016 | | |
| 001-45163-990 | 002-39922 | \$7,045 | Zoning & Building | Highway Dept. overhead charges | 1/1/2016 | | |
| 001-49197-990 | 048-39922.409 | \$45,000 | Sheriff | RMS/CAD/JMS Software Project | 1/1/2016 | | |
| 001-49197-990 | 066-39922 | \$8,334 | Sheriff | Radio communication system replacement reserve | 1/1/2016 | | |
| 001-49197-990 | 066-39922 | \$117,200 | County Administrator | Installment contract radio communication system | semi-annual 1/01, 6/01 | | |
| 001-49197-990 | 042-39922.435 | \$125,000 | County Administrator | Courthouse HVAC | semi-annual 1/01, 6/01 | | |
| 001-49197-990 | 042-39922.652 | \$57,000 | County Administrator | PSB/Jail-Flooring/Showers | 1/1/2016 | | |
| 001-49197-990 | 016-39922 | \$14,604 | County Administrator | Contingency Fund reserve | 10/1/2016 | | |
| | | | | | | | |
| | | \$481,509 | subtotal of scheduled transfers out of General Fund | | | | |
| | | | | | | | |

Jo Daviess County, Illinois
Summary of Interfund Transfers
FY2016 Policy Schedule

3:43 PM 12/9/2015

| FY2016 | | | | | | |
|----------------------------|-----------|---------------|------------------------------------|---|-----------------------------------|-----------------------|
| Interfund Transfers | | | | | | |
| From | To | Amount | Department/Fund | Purpose | Scheduled date of transfer | Completed date |
| 007-41128-990 | 001-39960 | \$2,031 | ETSB (911) | AP Claims processing | monthly | |
| 007-41128-990 | 001-39913 | \$1,066 | ETSB (911) | audit fees | 8/1/2016 | |
| 007-41128-990 | 001-39966 | \$10,213 | ETSB (911) | for IT support program | monthly | |
| 007-41128-990 | 058-39977 | \$6,360 | ETSB (911) | GIS service contract | monthly | |
| 007-41128-990 | 001-39960 | \$1,185 | ETSB (911) | Recording Secretary | 11/1/2016 | |
| 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 | 1/1/2016 | |
| 002-43141-990 | 001-39910 | \$12,000 | Highway Fund | audit fees | 8/1/2016 | |
| 002-43141-990 | 001-39966 | \$6,883 | Highway Fund | for IT support program | 8/1/2016 | |
| 002-43141-990 | 059-39966 | \$550,000 | Highway Fund | capital equipment/projects reserve | semi-annual 1/01, 6/01 | |
| 006-43142-990 | 002-39917 | \$0 | MFT Fund | equipment rental | | |
| 011-43145-990 | 002-39944 | \$150,000 | County Aid to Bridges | reimbursement of engineering fees | 11/1/2016 | |
| 003-44151-990 | 001-39911 | \$3,800 | Public Health Fund | audit fees | 8/1/2016 | |
| 003-44151-990 | 001-39950 | \$11,983 | Public Health Fund | Payroll/AP claims services | monthly | |
| 003-44151-990 | 001-39966 | \$10,825 | Public Health Fund | for IT support program | semi annual 1/1,7/1 | |
| 003-44151-990 | 017-39940 | \$12,725 | Public Health Fund | workers comp, liability, auto, insurance | 6/1/2016 | |
| 003-44151-990 | 055-39928 | \$25,000 | Public Health Fund | Public Health Capital Investment Fund reserve | 10/1/2016 | |
| 003-44151-990 | 055-39928 | \$5,000 | Public Health Fund | Reserve for future Environmental Health truck purchase | 10/1/2016 | |
| 003-44151-990 | 046-39921 | \$0 | Public Health Fund | PH Catastrophic Emergency Fund reserve | | |
| 003-44151-990 | 020-39968 | \$20,000 | Public Health Fund | to Animal Control Fund for start up cash flow | 12/1/2015 | |
| 003-44151-990 | 066-39929 | \$5,000 | Public Health Fund | contribution radio communication project | 3/1/2016 | |
| 014-44156-990 | 001-39967 | \$500 | 708 Mental Health Fund | administrative assistance | semi annual 5/1,11/1 | |
| 018-46177-990 | 001-39962 | \$14,641 | Econ. Dev. Investment Fund | administrative assistance for TCEDA | semi-annual 1/01, 6/01 | |
| 026-44152-990 | 001-39915 | \$4,666 | Home Health Care Fund | Payroll/AP claims services | monthly | |
| 026-44152-990 | 003-39924 | \$13,200 | Home Health Care Fund | rent | monthly | |
| 026-44152-990 | 001-39912 | \$1,900 | Home Health Care Fund | audit fees | 8/1/2015 | |
| 026-44152-990 | 001-39966 | \$6,473 | Home Health Care Fund | for IT support program | semi annual 1/1,7/1 | |
| 026-44152-990 | 017-39915 | \$5,440 | Home Health Care Fund | workers comp & liability insurance | 6/1/2016 | |
| 026-44152-990 | 054-39928 | \$0 | Home Health Care Fund | for reserve | | |
| 020-44154-990 | 001-39916 | \$0 | Rabies Control Fund | fee transfer for Animal Control | | |
| 025-44155-990 | 020-39968 | \$1,587 | Dog Fund | transfer assets to Animal Control Fund/close Dog Fund | 12/1/2015 | |
| 048-46172-990 | 055-39968 | \$9,500 | General Capital Eq. Fund | transfer Animal Control vehicle reserve to PH Cap. Fund | 1/1/2016 | |
| 005-44151-990 | 003-39943 | \$38,192 | Public Health Emerg Preparedness F | public health emergency preparedness grant | 10/1/2016 | |
| 027-45161-990 | 058-39914 | \$1,260 | Tourism Promotion Fund | GIS service fee | monthly | |
| 027-45161-990 | 001-39914 | \$68,275 | Tourism Promotion Fund | administrative services fee | monthly | |
| 027-45161-990 | 001-39961 | \$3,600 | Tourism Promotion Fund | tourism audit fees | 8/1/2016 | |
| 027-45161-990 | 001-39966 | \$5,413 | Tourism Promotion Fund | for IT support program | semi annual 1/1,7/1 | |
| 056-45161-990 | 027-39929 | \$106,396 | Tourism LTCB Grant Fund | tourism grant funds | 3 times per year | |

Jo Daviess County, Illinois
Summary of Interfund Transfers
FY2016 Policy Schedule

| FY2016 | | | | | | |
|--|---------------|--------------------|--|--|-----------------------------------|-----------------------|
| Interfund Transfers | | | | | | |
| From | To | Amount | Department/Fund | Purpose | Scheduled date of transfer | Completed date |
| 047-47186-990 | 048-39922.394 | \$1,750 | Treasurer Automation Fund | computer equipment and copier reserve | 6/1/2016 | |
| 064-46180-990 | 048-39927.402 | \$1,000 | GIS Capital Eq. & Invest. Fund | reserve for future SAN/Server replacement | 11/1/2016 | |
| 029-47183-990 | 001-39966 | \$6,423 | Circuit Clerk Automation Fund | for IT support program | 2/1/2016 | |
| 052-47185-990 | 001-39936 | \$10,000 | Maintenance & Child Support | for General Fund | 2/1/2016 | |
| 033-47187-990 | 001-39966 | \$6,423 | Probation Services | for IT support program | 1/1/2016 | |
| 058-47189-990 | 001-39966 | \$2,141 | GIS Automation Fund | for IT support program | 1/1/2016 | |
| 058-47189-990 | 064-39925.417 | \$20,000 | GIS Automation Fund | for orthophotography reserve | 5/1/2016 | |
| 058-47189-990 | 048-39922.402 | \$5,359 | GIS Automation Fund | SAN/server reserve | 8/1/2016 | |
| 058-47189-990 | 064-39925.403 | \$5,000 | GIS Automation Fund | GIS Capital Equipment reserve | 8/1/2016 | |
| 058-47189-990 | 064-39925.431 | \$1,000 | GIS Automation Fund | Printing reserve (maps and plat books) | 8/1/2016 | |
| 058-47189-990 | 064-39925.432 | \$4,000 | GIS Automation Fund | Database/web development & programming reserve | 1/1/2016 | |
| 055-46173-990 | 064-39949 | \$0 | Public Health Capital Investment | for orthophotography reserve | 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 | \$6,000 | JDC Transit Fund | for administrative expenses | quarterly 2/1,5/1,8/1,11/1 | |
| 012-48116-990 | 001-39938 | \$316,038 | Social Security Fund | Social Security/Medicare for GF departments | each pay period | |
| 013-48117-990 | 001-39939 | \$570,972 | IMRF Fund | IMRF/SLEP for GF departments | each pay period | |
| 016-49197-990 | 048-39963 | \$85,600 | Contingency Fund | for emergency service related equipment | 1/1/2016 | |
| 016-49197-990 | tbd | \$50,000 | Contingency Fund | unanticipated expenses | as needed | |
| | | \$1,200,651 | subtotal of scheduled transfers into General Fund | | | |
| | | \$2,859,629 | Total of all scheduled interfund transfers | | | |
| Policy Statement: | | | | | | |
| The interfund transfers memorialized above represent all transfers scheduled and approved as part of the County's FY2016 Budget. This policy sets forth a schedule for these financial transactions to occur. The intent of this policy is to formally designate the period in which these transactions are to occur and to formally document that they have been completed. The intent of this policy is to provide a basis for scheduling and recording these transactions so as to help ensure the continuity of our accounting records as we move through the fiscal year. | | | | | | |

**COMBINED ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE FOR JO DAVIESS
COUNTY, ILLINOIS FOR THE FISCAL YEAR COMMENCING ON THE 1ST DAY OF
DECEMBER 2015 AND ENDING ON THE 30TH DAY OF NOVEMBER 2016**

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, 2015, 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 2014-2015 fiscal year begins December 1, 2015 and ends on November 30, 2016; 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, 2015 and ending November 30, 2016; 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, 2015 through November 30, 2016, 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 17, 2015.

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 17th day of November 2015.

Ayes: 13

Nays: 2

Absent: 2

Abstained: 0



County Board Chair

Attest:


County Clerk

Recap of Revenue/Expenditures for ALL County Funds Fiscal Year 2015-2016

| Fund Number | Fund Name | FY2015 Budgeted Expenditures | FY2015 Est.10 mo. Actual Exp. thru 09/30/2015 | Projected Fund Balance 12/1/2015 | Projected Revenues FY2016 | Projected Expenditures FY2016 | Projected Fund Balance 11/30/2016 |
|-------------|---|------------------------------|---|----------------------------------|---------------------------|-------------------------------|-----------------------------------|
| 001 | General Fund | 7,781,721 | 5,894,708 | 3,039,439 | 7,474,498 | 7,810,737 | 2,703,199 |
| 002 | Highway Fund | 1,733,788 | 1,119,110 | 1,263,728 | 1,509,578 | 1,873,784 | 899,522 |
| 003 | Public Health Fund | 775,815 | 468,353 | 875,860 | 696,365 | 902,050 | 670,175 |
| 005 | Public Health Emergency Preparedness Fund | 36,890 | 0 | 11,090 | 38,212 | 38,192 | 11,110 |
| 006 | Motor Fuel Tax Fund | 612,491 | 589,523 | 523,499 | 549,800 | 616,206 | 457,093 |
| 007 | 911 Fund | 350,076 | 127,706 | 126,279 | 330,954 | 391,603 | 65,630 |
| 008 | Federal Aid Matching Fund | 500,000 | 115,580 | 938,799 | 350,500 | 800,000 | 489,299 |
| 009 | Sheriff's Forfeiture Fund | 13,500 | 2,449 | 37 | 13,270 | 11,500 | 1,807 |
| 011 | County Aid to Bridges Fund | 1,135,000 | 717,913 | 734,749 | 968,850 | 990,000 | 713,599 |
| 012 | Social Security Fund | 306,954 | 247,436 | 216,106 | 283,686 | 318,276 | 181,516 |
| 013 | Illinois Municipal Retirement Fund | 573,516 | 459,392 | 439,845 | 586,974 | 573,622 | 453,197 |
| 014 | Mental Health Fund | 347,950 | 259,163 | 31,612 | 348,836 | 348,482 | 31,966 |
| 016 | Contingency Fund | 338,099 | 0 | 330,547 | 15,104 | 285,560 | 60,091 |
| 017 | Insurance Fund | 384,567 | 331,417 | 667,884 | 421,617 | 384,528 | 704,973 |
| 018 | Economic Dev. Investment Fund ** | 562,108 | 17,620 | 774,175 | 13,300 | 583,949 | 703,526 |
| 019 | JDC Sheriff DUI Fund | 10,000 | 8,299 | 38,758 | 6,000 | 12,500 | 32,258 |
| 020 | Rabies Control Fund | 100,000 | 68,800 | 498 | 117,772 | 103,843 | 14,327 |
| 022 | Home Health Care Memorial Fund | 1,000 | 0 | 3,672 | 1,009 | 1,000 | 3,681 |
| 023 | Extension Education Fund | 81,156 | 65,044 | 1 | 81,157 | 81,157 | 1 |
| 025 | Dog Fund | 300 | 0 | 1,587 | 0 | 1,587 | 0 |
| 026 | Home Health Care Fund | 651,042 | 389,034 | 1,107,944 | 574,850 | 601,338 | 1,081,456 |
| 027 | Tourism Promotion Fund | 1,024,282 | 799,153 | 994,553 | 1,086,042 | 1,291,041 | 789,555 |
| 028 | Recorder Automation Fund | 85,000 | 21,805 | 76,964 | 43,328 | 85,000 | 35,292 |
| 029 | Circuit Clerk Automation Fund | 41,000 | 30,880 | 110,205 | 26,000 | 41,423 | 94,782 |
| 030 | County Clerk Automation Fund | 5,000 | 1,939 | 34,000 | 5,234 | 5,000 | 34,234 |
| 031 | Circuit Clerk Operations & Admin. | 4,000 | 1,786 | 24,688 | 3,600 | 4,000 | 24,288 |
| 032 | Tourism Capital Development Fund | 280,000 | 0 | 291,847 | 250 | 100,000 | 192,097 |
| 033 | Probation Services Fund | 52,202 | 26,428 | 70,994 | 27,187 | 46,323 | 51,858 |
| 034 | Rentech Energy Escrow Fund | 0 | 0 | 546 | 1 | 0 | 547 |
| 038 | Sheriff Vehicle Fund | 137,500 | 72,896 | 44,288 | 89,650 | 121,500 | 12,438 |
| 039 | Court Document Storage Fund | 30,000 | 10,667 | 147,792 | 22,000 | 30,000 | 139,792 |
| 040 | Small Rental Properties Program Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| 042 | General Capital Investment Fund | 208,491 | 80,147 | 225,882 | 182,028 | 362,941 | 44,969 |
| 043 | Special Service Area #1 Fund | 73,000 | 58,134 | 1 | 73,000 | 73,000 | 1 |
| 044 | Special Service Area #2 & 4 Fund | 59,000 | 46,273 | 0 | 58,000 | 58,000 | 0 |
| 046 | Public Health Catastrophic Emg. Fund | 200,000 | 0 | 285,106 | 750 | 200,000 | 85,856 |
| 047 | Treasurer Automation Fund | 5,500 | 314 | 11,154 | 1,825 | 5,500 | 7,479 |
| 048 | General Capital Equip. Rplc. Fund | 306,940 | 25,271 | 555,477 | 161,564 | 419,657 | 297,384 |
| 049 | Election Equipment Fund | 35,000 | 0 | 623 | 21,000 | 21,000 | 623 |
| 051 | State's Attorney Drug Forfeiture Fund | 0 | 0 | 2,746 | 500 | 0 | 3,246 |
| 052 | Maintenance & Child Support Fund | 10,000 | 10,000 | 70,546 | 3,000 | 10,000 | 63,546 |
| 053 | Probation EMHD Fund | 3,879 | 0 | 3,879 | 0 | 3,879 | 0 |
| 054 | HHC Capital Equipment Fund | 12,000 | 0 | 51,145 | 100 | 0 | 51,245 |

| Fund Number | Fund Name | FY2015 Budgeted Expenditures | FY2015 Est. 10 mo. Actual Exp. thru 09/30/2015 | Projected Fund Balance 12/1/2015 | Projected Revenues FY2016 | Projected Expenditures FY2016 | Projected Fund Balance 11/30/2016 |
|---------------|---|------------------------------|--|----------------------------------|---------------------------|-------------------------------|-----------------------------------|
| 055 | Public Health Capital Investment Fund | 49,000 | 0 | 382,849 | 43,300 | 49,000 | 377,149 |
| 056 | State LTCB Matching Grant Fund | 136,405 | 82,136 | 2,568 | 106,396 | 106,396 | 2,568 |
| 058 | GIS Automation Fund | 148,623 | 121,566 | 59,237 | 175,235 | 189,671 | 44,802 |
| 059 | Highway Capital Investment Fund | 0 | 0 | 341 | 551,500 | 410,000 | 141,841 |
| 061 | Special Service Area #5 Fund | 29,808 | 21,691 | 0 | 29,808 | 29,808 | 0 |
| 064 | GIS Capital Equipment & Investment Fund | 8,500 | 4,267 | 87,522 | 41,408 | 111,500 | 17,430 |
| 065 | Sale In Error Fund | 5,000 | 0 | 102,914 | 10,940 | 5,000 | 108,854 |
| 066 | EMS Communications Fund | 295,000 | 118,951 | 180,122 | 132,504 | 177,800 | 134,826 |
| 067 | Public Health Emergency Response Grant Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| 068 | JDC Sobriety Court Fund | 7,870 | 0 | 18,669 | 3,307 | 9,870 | 12,106 |
| 069 | County Jail Medical Costs Fund | 8,860 | 3,257 | 3,643 | 4,002 | 7,645 | 0 |
| 070 | Coroner's Equipment Fund | 8,000 | 4,431 | 26,445 | 9,008 | 8,000 | 27,453 |
| 071 | Jo Daviess County Transit Fund | 1,596,402 | 1,051,065 | 729,265 | 906,375 | 877,739 | 757,901 |
| 072 | JDC Natural Hazard Mitigation Fund | 0 | 0 | 4 | 0 | 0 | 4 |
| 074 | State's Attorney Records Automation Fund | 0 | 0 | 5,035 | 1,303 | 0 | 6,335 |
| 075 | ETSB Capital Equipment | 25,600 | 0 | 25,600 | 25,600 | 51,200 | 0 |
| 076 | Special Service Area #6 Fund | 0 | 0 | 0 | 131,500 | 131,500 | 0 |
| Totals | | 21,187,834 | 13,474,604 | 15,752,759 | 18,359,577 | 21,773,307 | 12,838,927 |

*The Public Health Emergency Response Grant Fund (067) was closed, dissolved and rescinded in FY2015.

**Economic Development Investment Fund (018)- projected FY2016 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, 2015, and ending on the 30th day of November, 2016. (2015 Tax Levy/Payable 2016)

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, 2015 and ending on the 30th day on November, 2016.

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

| <u>FUND</u> | <u>RATE</u> | <u>AMOUNT</u> |
|---------------------------------------|-------------|---------------|
| General County | 0.32096 | \$2,160,792 |
| County Highway | 0.15445 | \$1,039,790 |
| Federal Aid Matching | 0.05000 | \$336,611 |
| County Aid to Bridges | 0.05000 | \$336,611 |
| Public Health | 0.03221 | \$323,258 |
| Mental Health | 0.05179 | \$348,796 |
| Illinois Municipal Retirement | 0.08044 | \$541,674 |
| Social Security Tax | 0.03843 | \$258,786 |
| Extension Education | 0.01205 | \$81,157 |
| Insurance | 0.05976 | \$402,452 |
| Total County levy | | \$5,829,927 |
| Special Service Area No. One | | \$73,000 |
| Special Service Area No. Two and Four | | \$58,000 |
| Special Service Area No. Five | | \$29,808 |
| Special Service Area No. Six | | \$131,500 |
| Total | | \$6,122,235 |

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.

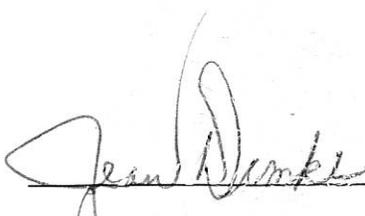
Section Four: This Ordinance shall be in full force and effect from and after its passage as provided by law.

Passed and approved by the County Board of Jo Daviess County, this 17th day of November, 2015.

Ayes: 15
 Nays: 0
 Absent: 2
 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 2015 levy.

Date: 11-18-15

Signed: Ben Smith