



JO DAVIESS COUNTY, ILLINOIS

FY2015

ANNUAL BUDGET

TAX LEVY ORDINANCE

**APPROPRIATIONS
ORDINANCE**

Approved November 18, 2014

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DATE: November 18, 2014

TO: Members of the Jo Daviess County Board

From: Dan Reimer, County Administrator

RE: Summary of the Proposed FY2015 Jo Daviess County Annual Budget

The proposed FY2015 Annual Budget, Appropriations Ordinance and Tax Levy Ordinance for Jo Daviess County, Illinois for the fiscal year commencing on the 1st day of December 2014 and ending on the 30th day of November 2015 is respectfully presented to the Jo Daviess County Board for approval and adoption on this 18th day of November 2014.

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 FY2015 Jo Daviess County budget was posted to the home page of the Jo Daviess County website on October 31, 2014.

Annual Budget and Appropriations Ordinance

The proposed Jo Daviess County FY2015 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, Emergency Management, State's Attorney, Supervisor of Assessments, Information Technology, Building & Zoning, Animal Control, County Board and County Administrator. The operational budgets of four (4) County departments are found in the Special Revenue Funds; they include the Highway Department (Highway Fund and MFT Fund), the Health Department (Public Health and Home Health Care), the Convention & Visitors Bureau and the GIS Department. The Jo Daviess County budget is prepared according to Illinois law and is based on accounting for transactions on the modified accrual basis of accounting.

Generally each fund is an independent accounting entity with appropriations budgeted from each fund based on the sum of estimated net revenues and appropriated fund balances. Several funds derive a portion of their revenue from inter-fund transfers which reflect the cost of specific improvements and/or services provided. Minimum fiscal year end fund balance policies were established for major operational funds. The purpose of 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 FY2015 budget was prepared using a target based budgeting process. This 15-step process began in May of 2014 with Round 1 revenue estimates and will conclude on November 18, 2014 with the presentation of the FY2015 budget to the Jo Daviess County Board. All budgets, General Fund budgets and Special Fund budgets were presented by Department Heads and/or agency representatives and reviewed by the Finance, Tax, & Budgets Committee and the responsible parent Committee during



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one of four joint committee meetings held in August of 2014. All budgets were again reviewed by the County Board and moved forward to the comprehensive budget document during one of three budget workshop meetings held on September 30, October 8, and October 16, 2014.

The proposed FY2015 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 FY2015 EXPENSE BUDGETS

On June 26, 2014, the Finance, Tax, & Budgets Committee approved the following guidelines for establishing FY2015 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 **10.87%**, SLEP **18.85%**
 - o Health Insurance - **3%** rate increase
 - o Salaries and wages – compensation increase per position classification/compensation plan for non-union employees, comparable increase for probation officers, per possible 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 in FY2015.
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 FY2014 budgets to meet the 3% General Fund budget reduction requirement **shall not be reinstated** in initial FY2015 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 FY2014 target amount less any non-recurring expenses added during the FY2014 budget process including any approved un-funded requests.
6. All Interfund Transfers scheduled in FY2014, except interfund transfers to the Contingency Fund, shall be maintained unless otherwise instructed.
7. Any **new mandated** expense or any new expenses which will increase per an existing contract or agreement shall be allowed to increase the target amount accordingly.
8. Any **new necessary** expense that causes the target amount to be exceeded should be submitted to the County Administrator's Office as an overage request with a detailed letter of explanation.



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Overage requests will be reviewed by the Finance, Tax & Budgets Committee. If the Committee determines the request is a necessary expense, the target amount will be increased accordingly. If the Committee does not consider the request a necessary expense, the request will be submitted as an unfunded activity.

9. Any **new request or activity not considered a mandatory or necessary expense**, and exceeds the department target amount, the Department Head shall submit as an un-funded activity on an un-funded expense estimate sheet. These forms will be used to rank unfunded activities and be used as a reference point for approving further expenditures if additional revenue is identified or resources are allocated.
10. Departments with Special Fund budgets are requested to follow the same guidelines as General Fund departments. Any significant increase or decrease in expense line item estimates that deviate from the previous three year period, or any anticipated appropriation of fund balance are to be explained in a detailed memorandum.
11. Initial funding amounts for agencies, who receive funding from the Jo Daviess County General Fund shall be set at the same level of funding as appropriated in the FY2014 budget. On October 16, 2014 the County Board approved additional funding requests for two agencies beginning in FY2015; annual funding for the Jo Daviess/Carroll Solid Waste Agency was increased \$500 from \$6,500 to \$7,000 and funding for Veterans' Grave Markers was increased \$1,000 from \$1,000 to \$2,000.

AGENCY FUNDING AMOUNTS

	FY2015	FY2014	FY2013
AGENCY	Budget	Budget	Budget
NICAA Golden Meals Grant	\$8,133	\$8,133	\$8,133
Senior Resource Center	\$8,170	\$8,170	\$8,170
JDWI Transit/Medical Transportation	\$8,500	\$8,500	\$8,500
JDWI Transit/Pub. Transportation	\$30,250	\$30,250	\$30,250
Soil & Water Conservation	\$8,000	\$8,000	\$10,000
Jo Daviess/Carroll Solid Waste Agency	\$7,000	\$6,500	\$7,000
Veterans' Grave Markers	\$2,000	\$1,000	\$1,500

Proposed 2014 Jo Daviess County Property Tax Extension Levy (Payable 2015)

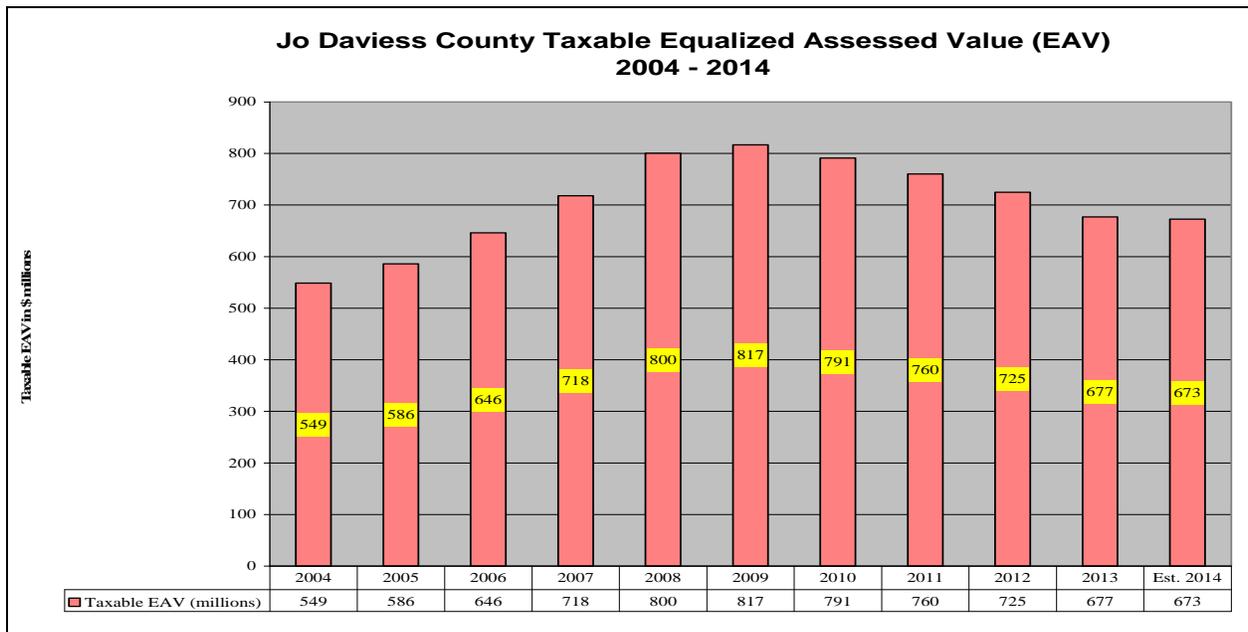
Jo Daviess County is subject to the Illinois Property Tax Extension Limitation Law (PTELL) pursuant to 35 ILCS 200/18-185. This law was adopted by Jo Daviess County as a result of a November 1997 voter referendum. PTELL limits the growth in property tax extension on existing property to an annual increase of 5 percent or the change in the consumer price index (CPI), whichever is less. Special Service Areas are exempt from PTELL and are not included in the County's total aggregate extension. There are provisions in the law which does allow extensions to increase more than the limit; they include increases in proportion to the amount of new property/construction and annexations of territory into a district. A CPI factor of 1.5% was utilized in administering the 2014 Property Tax Extension Limitation Law formula.

The estimated allowable property tax extension increase for Jo Daviess County for 2014 (payable 2015) is **\$151,863**. To determine this amount, several variables were considered. The County Assessor's Office estimated the 2014 gross assessed valuation of Jo Daviess County to be \$740,000,000; this compares to a

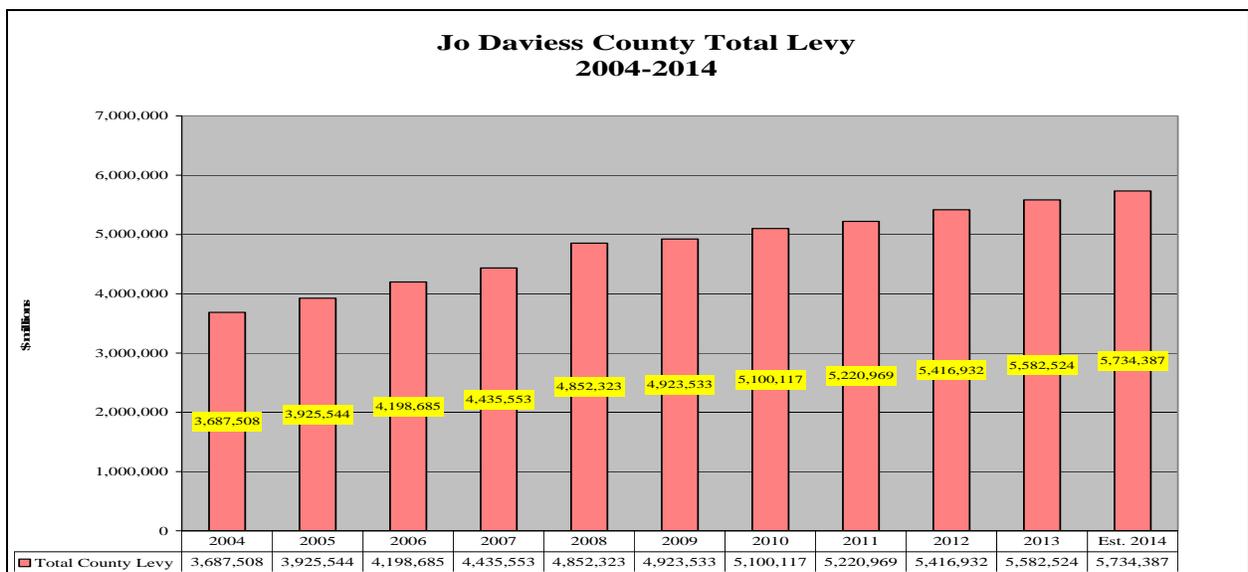


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gross assessed value of \$746,609,213 in 2013 and \$789,772,775 in 2012. This total includes an estimated \$8,000,000 in new property/construction. Of the \$8 million in new property/construction approximately \$630,890 is in the enterprise zone; the County portion of associated property taxes will be abated for this property. Using a 9% factor for exemptions the County Clerk's Office estimated the 2014 taxable EAV for Jo Daviess County to be \$673,400,000.



The County Clerk's Office estimated the overall maximum aggregate tax levy extension for 2014 to be **\$5,734,387**. This amount represents an increase of **\$151,863** or 2.7% more than the 2013 PTELL certified levy extension of **\$5,582,524**. Approximately \$83,737 or 55.2% of the proposed 2014 property tax levy increase (payable 2015) is the result of a 1.5% inflationary CPI increase on existing property and approximately \$68,126 or 44.8% is the result of an estimated \$8 million increase in EAV associated with new property/construction.





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The following table compares the estimated 2014 property tax extension increase with the actual 2008 thru 2013 property tax extension increases and the associated variables that were used to determine the property tax extension increase.

Year	Total \$ Increase	CPI	Increase per CPI	New Property	Increase per N.P.	Galena TIF District	Increase per TIF
2008	\$416,770	4.1%	\$181,858	\$23.8 million	\$143,937	\$14.9 million	\$90,975
2009	\$71,211	0.1%	\$4,852	\$11.0 million	\$66,359	\$0	\$0
2010	\$176,584	2.7%	\$133,142	\$6.7 million	\$43,442	\$0	\$0
2011	\$120,852	1.5%	\$76,502	\$6.2 million	\$44,350	\$0	\$0
2012	\$195,963	3.0%	\$156,629	\$5.2 million	\$39,334	\$0	\$0
2013	\$165,593	1.7%	\$92,088	\$9.1 million	\$73,505	\$0	\$0
Est. 2014	\$151,863	1.5%	\$83,737	\$8.0 million	\$68,126	\$0	\$0

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

In addition the County is responsible for three (3) special service area (SSA) levies, SSA #1- Warren Ambulance, SSA #2 & #4- Elizabeth Ambulance and SSA #5- Hanover Ambulance.

Initial 2014 property tax levy distribution amounts (payable 2015) were set on 6/28/2014 by the Finance, Tax & Budgets Committee. Final distribution amounts were determined and set by the County Board at the County Board Budget Workshop on 9/30/14 as follows:

- The levy amounts for the **IMRF, Social Security and Insurance Funds** were set at levels that fully meet the requirements of the minimum fiscal year end fund balance policy of each respective fund. The combined 2014 total for the three (3) funds is no change from the 2013 combined certified PTELL levy amount. For the FY2014 budget the 2013 levy amount for the Insurance Fund was reduced by \$150,000 and the levy amount for the IMRF Fund was increased by \$150,000; this allowed the County to pay its outstanding net pension obligation of approximately \$164,219. This \$150,000 levy amount was reallocated back from the IMRF Fund to the Insurance Fund for the 2014 levy (payable 2015).
- 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.
- The levy amount for the **Extension Education Fund** was set at a level equal to the 2013 certified PTELL levy amount for this fund.
- The levy amount for the **Public Health Fund** was set at a level equal to the 2013 certified PTELL levy amount for this fund **less** a decrease of 58.5% or \$305,155.
- The levy amount for the **Mental Health Fund** was set at a level equal to the 2013 certified PTELL levy amount for this fund **plus** an increase of 1.5% or \$5,154.
- The levy amount for the **Highway Fund** was set at a level equal to the 2013 certified PTELL levy amount for this fund **plus** an increase of 16.4% or \$147,245.



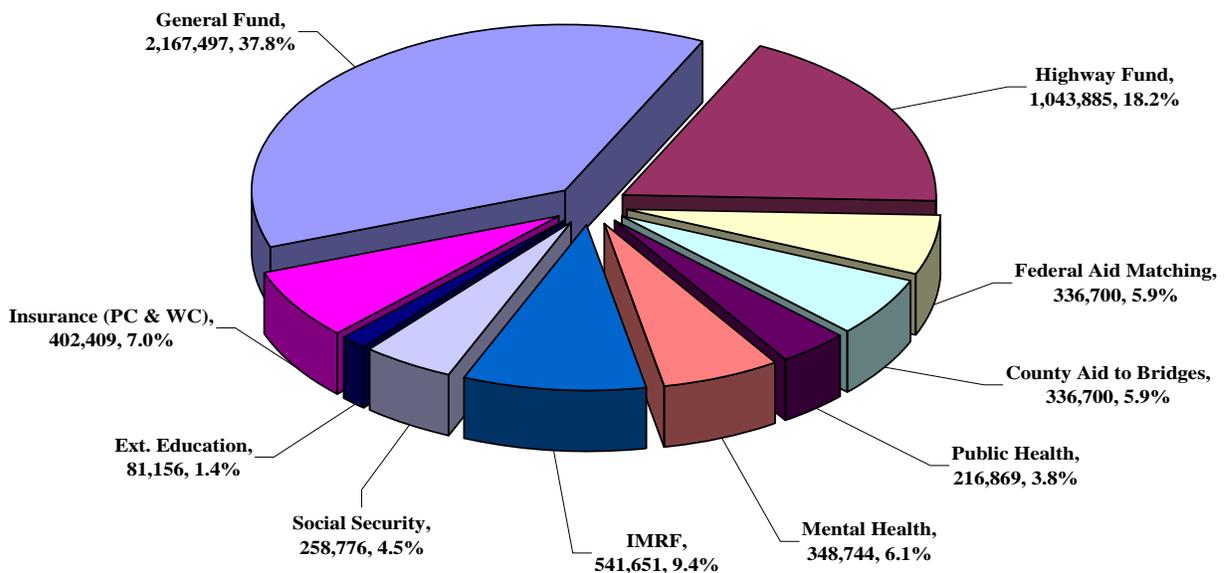
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- The levy amount for the **General Corporate Fund** was set at a level equal to the 2013 certified PTELL levy amount for this fund **plus** an increase of 16.0% or \$298,481.

Jo Daviess County Tax Levy Extensions 2010 - 2014							
	2010	2011	2012	Certified 2013	Proposed 2014	\$ Change 13 to 14	% Change 13 to 14
General Fund	1,673,420	1,732,467	1,819,363	1,869,016	2,167,497	298,481	16.0%
Highway Fund	798,009	797,431	837,220	896,640	1,043,885	147,245	16.4%
Federal Aid Matching	305,021	304,862	319,990	328,551	336,700	8,149	2.5%
County Aid to Bridges	305,021	304,862	332,019	338,713	336,700	(2,013)	-0.6%
Public Health	522,509	522,143	522,013	522,024	216,869	(305,155)	-58.5%
Mental Health	337,153	336,945	343,540	343,590	348,744	5,154	1.5%
IMRF	423,104	480,633	501,506	691,651	541,651	(150,000)	-21.7%
Social Security	252,865	258,867	258,760	258,776	258,776	0	0.0%
Ext. Education	80,252	80,283	80,142	81,156	81,156	0	0.0%
Insurance (PC & WC)	402,764	402,479	402,379	252,409	402,409	150,000	59.4%
County Total	\$5,100,117	\$5,220,969	\$5,416,932	\$5,582,524	\$5,734,387	\$151,863	2.7%

The proposed 2014 property tax levy (payable 2015) of \$5,734,387 represents **31.6%** of the County's aggregate FY2015 all fund revenue estimate of \$18,127,548. The proposed General Corporate property tax levy of \$2,167,497 represents **29.3%** of the General Corporate Fund's FY2015 estimated revenue amount of \$7,396,812.

**Jo Daviess County
 Proposed 2014 Property Tax Levy (Payable FY2015)
 (Less Special Service Areas) - \$5,734,387**

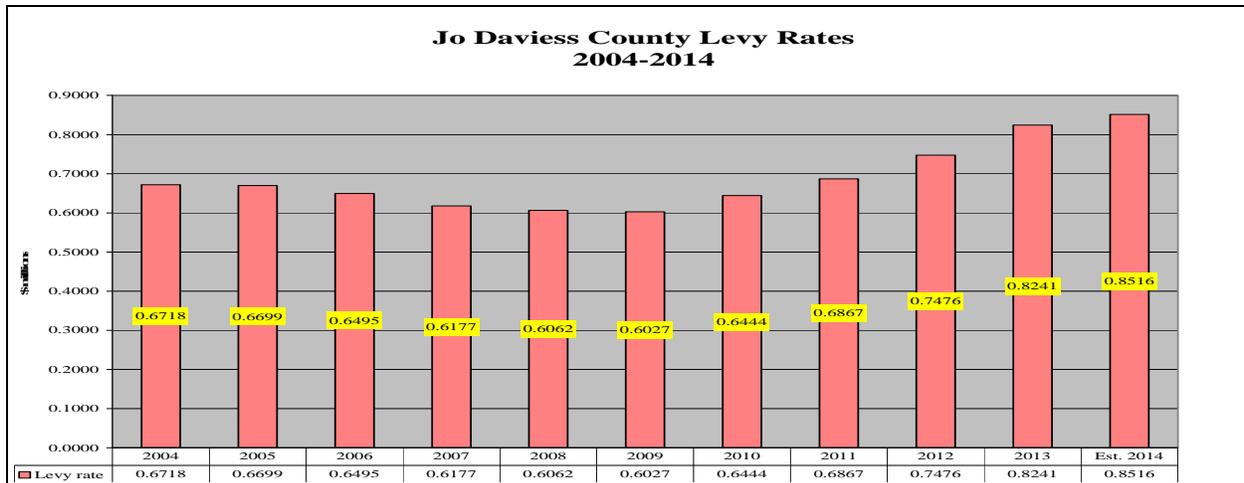




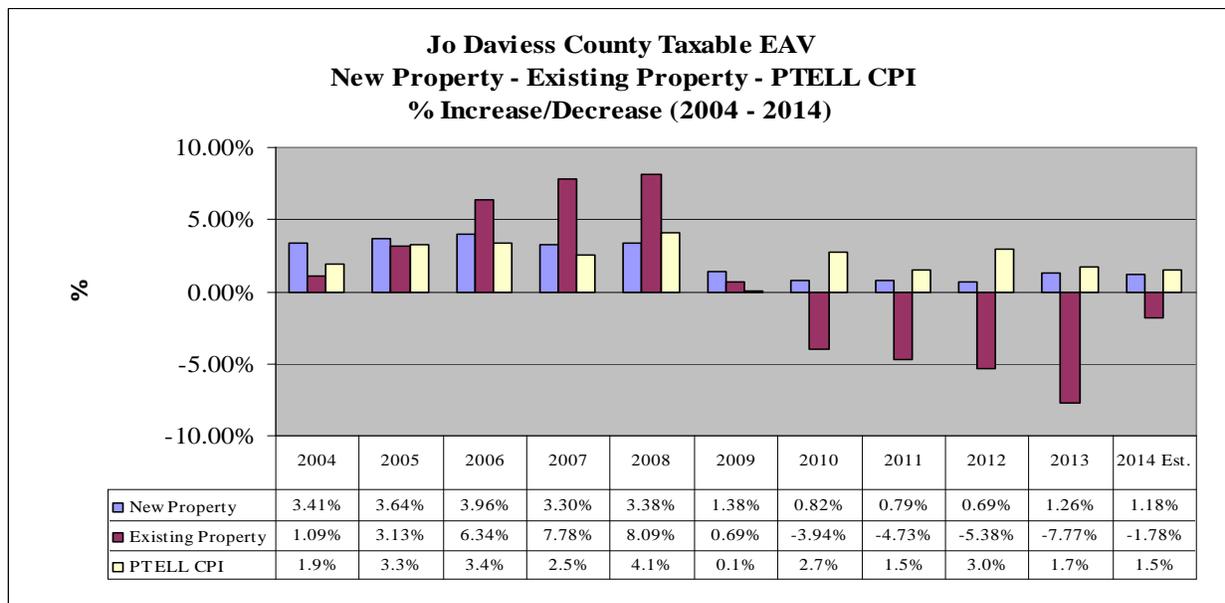
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Estimated 2014 Property Tax Extension Rate

The estimated 2014 JDC property tax rate is 0.8516/hundred dollars of assessed value. This is an increase of 0.0275/hundred dollars of assessed value or 3.3% more than the 2013 rate of 0.8241. In general property tax levy rates for taxing districts in Jo Daviess County have increased in recent years. This is primarily due to the fact that equalized assessed value of property in most Jo Daviess County taxing districts have decreased over the last five year period 2010 to 2014.

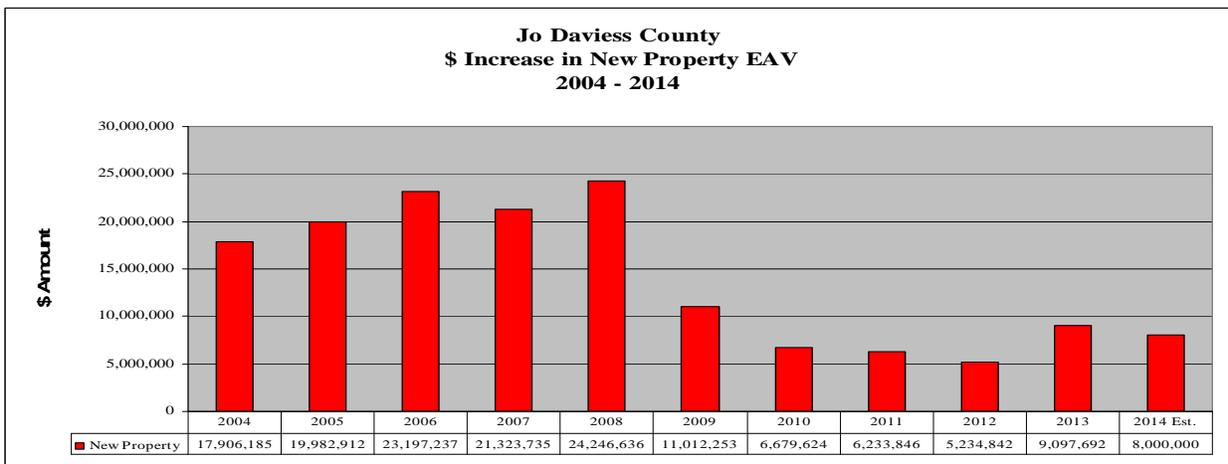
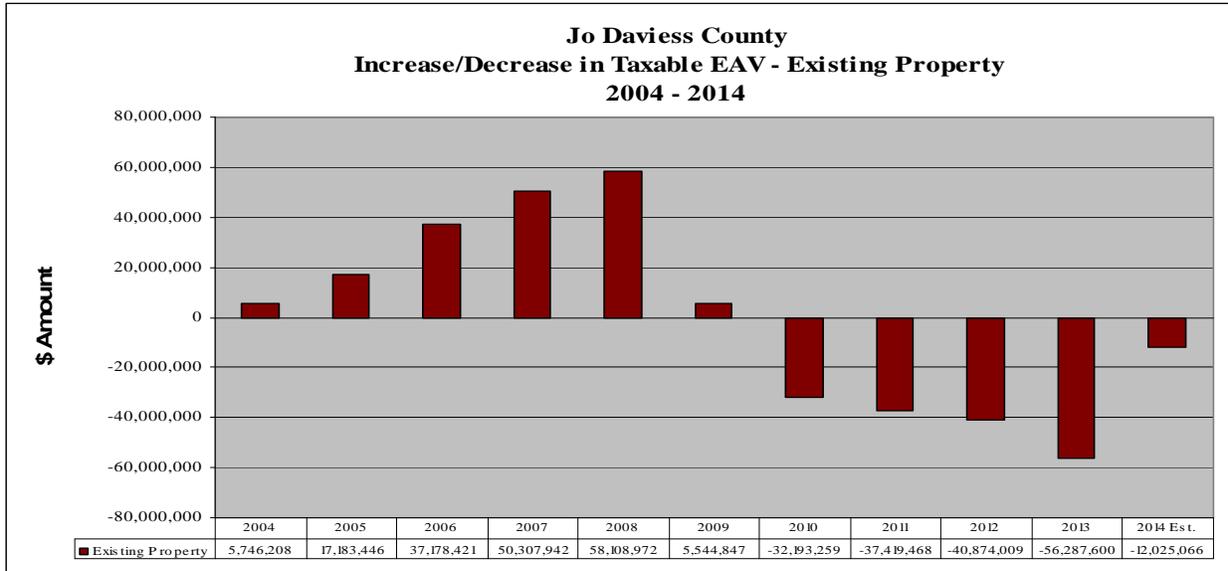


Generally, in a PTELL county property tax rates decrease when overall equalized assessed value increases at a rate faster than inflation and increase when equalized assessed value decreases. Per sales ratios received from the Illinois Department of Revenue, some JDC township assessment districts have experienced significant decreases in assessed valuation in recent years. This is a reversal of a multi-year trend that in general saw property values and equalized assessed values increase at a rate faster than the rate of inflation (CPI) which in turn limited (lowered) property tax extension levy rates. During the six year period 2004 to 2009 taxable EAV of existing property increased 27.1% while PTELL CPI increased 15.3%. During the five year period 2010 to 2014 taxable EAV of existing property decreased 23.6% while PTELL CPI increased 10.4%. See chart below.





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Proposed 2014 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, and SSA #5 Hanover Ambulance – \$0.110/hundred dollars of assessed value.

The combined property tax levy proposed for 2014 (payable 2015) for all three SSA is \$161,808. This represents an increase of \$3,276 or 2.1% over the actual 2013 combined SSA certified property tax levy amount of \$158,532. SSA #1 has a proposed levy of \$73,000, which is \$7,000 less than their 2013 request of \$80,000 and \$23 more than their 2013 actual levy amount of \$72,977; SSA #2 & #4 has a proposed levy of \$59,000 which is \$5,000 less than their 2013 request of \$64,000 and \$757 or 1.3% more than their 2013 actual levy amount of \$58,243; and SSA #5 has a proposed levy of \$29,808 which is the same amount as their 2013 request and \$2,496 or 9.1% more than their 2013 actual levy amount of \$27,312.



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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.

For 2013 (payable 2014) the corporate, special purpose, and special service area property taxes extended or abated for Jo Daviess County were \$5,767,630 (\$5,582,524 County, \$158,532 SSA, \$26,574 abated). The proposed corporate, special purpose and special service area property taxes extended or abated for 2014 are \$5,922,769 (\$5,734,387 County which includes any new E-zone abatements, \$161,808 SSA, \$26,574 previously abated). This represents a \$155,139 or 2.69% increase over the previous year. Because the proposed 2014 Jo Daviess County aggregate property tax levy extension is estimated to be 102.69% greater than the aggregate taxes extended in 2013, 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 2014 Jo Daviess County property tax levy.

SUMMARY OF ALL FUNDS (GENERAL FUND AND SPECIAL FUND)

Revenue - FY2015 All Funds revenue is projected to be \$18,127,548; this is a **increase of \$215,643 or 1.2%** more than the FY2014 budget amount of \$17,911,905. A majority of this change can be contributed to five (5) funds which are projecting a revenue increase of \$100,000 or more: General Corporate Fund (\$442,080), General Capital Investment Fund (\$189,100), County Aid to Bridges Fund (\$162,285), Insurance Fund (\$150,100), and the Contingency Fund (\$138,499). These increases are partially offset by four (4) funds which are projecting a revenue decrease of \$100,000 or more: Public Health Fund (\$261,633), Illinois Municipal Retirement Fund (\$170,479), General Capital Equipment Replacement Fund (\$148,020), and the Federal Aid Matching Fund (\$141,846).

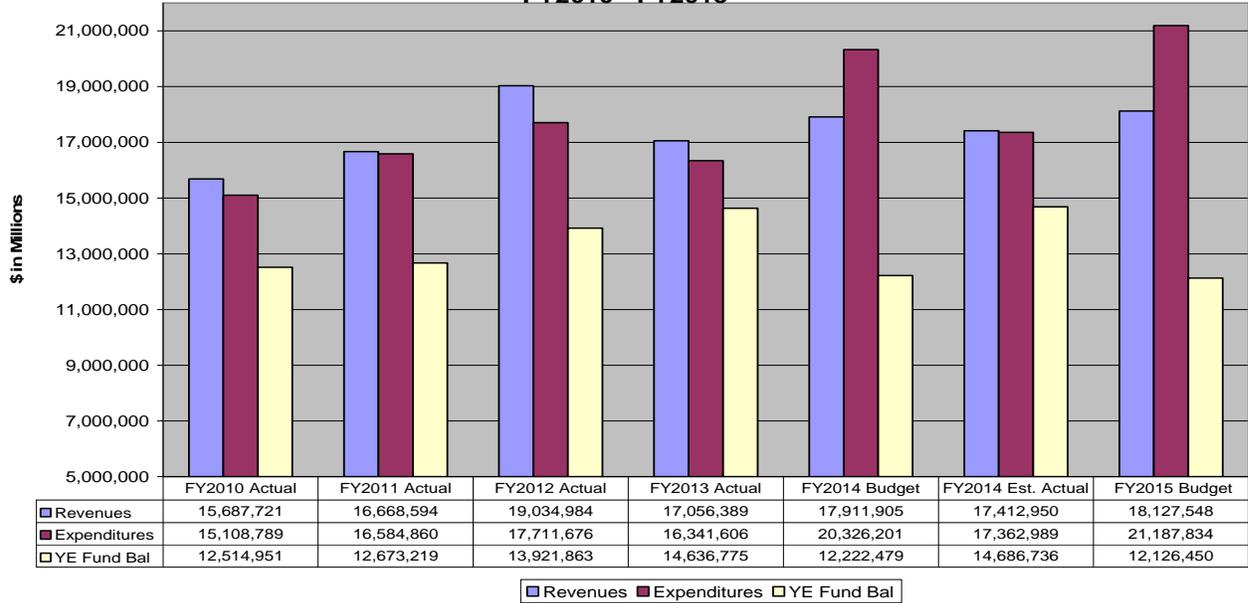
Expenditures - FY2015 All Funds expenditures are projected to be \$21,187,834; this is an **increase of \$861,633 or 4.2%** more than the FY2014 budget amount of \$20,326,199. A majority of this increase can be contributed to three (3) funds which are projecting an expenditure increase of \$250,000 or more; they include the Jo Daviess County Transit Fund (\$595,505), this increase is associated with the planned addition to the Transit building, the General Corporate Fund (\$386,919), and the Tourism Capital Development Fund (\$280,000). These increases are partially offset by three (3) funds which are projecting a expenditures decrease of \$100,000 or more: Federal Aid Matching Fund (\$483,000), Illinois Municipal Retirement Fund (\$181,767), and the County Highway Fund (\$136,494).

All County Funds	FY2013 Budget	FY2014 Budget	FY2015 Budget	\$ Change 14-15	% Change 14-15
Revenues	\$18,164,765	\$17,911,905	\$18,127,548	\$215,643	1.2%
Expenditures	\$21,684,332	\$20,326,201	\$21,187,834	\$861,633	4.2%



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**JO DAVIESS COUNTY ALL FUNDS
 REVENUES, EXPENDITURES, FUND BALANCE
 FY2010 - FY2015**



The difference between estimated all fund revenue of \$18,127,548 and projected all fund expenditures of \$21,187,834 is a deficit of \$3,060,286. For the purpose of balancing several FY2015 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 reduced which created a deficit for this fund and in some cases the deficit is the result of carry over capital projects which were planned but not completed during the fiscal year including expansion of the JDC Transit Building, the Longhollow/Broderecht Road Culvert Project and improvements to Highway facilities in Hanover and Galena. 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 FY2015 deficit (expenditures in excess of revenue) is anticipated to occur within eleven (11) funds. See table below.

Fund	Estimated Deficit
Economic Dev. Investment Fund	\$558,463
General Corporate Fund	\$384,908
Public Health Fund	\$305,155
County Aid to Bridges Fund	\$286,450
Tourism Capital Development Fund	\$279,600
General Capital Equipment Replacement Fund	\$225,954
Contingency Fund	\$199,450
Public Health Catastrophic Emergency Fund	\$174,225
JDC Emergency Services Communication Fund	\$170,128
Federal Aid Matching Fund	\$160,800
County Highway Fund	\$149,936
Total	\$2,894,969



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SUMMARY OF SPECIAL FUNDS

Revenue - Estimated FY2015 Special Funds revenue is projected to be \$10,730,736; this is a decrease of \$226,436 or 2.1% less than the FY2014 budget amount of \$10,957,172.

Special Funds projecting a revenue **increase** in FY2015 of \$25,000 or more included:

- \$189,100 General Capital Investment
- \$162,285 County Aid to Bridges
- \$150,100 Insurance Fund
- \$138,499 Contingency Fund
- \$78,671 County Highway Fund
- \$36,840 Public Health Emergency Preparedness Fund
- \$31,000 County Motor Fuel Tax Fund
- \$25,600 ETSB Capital Equipment & Investment Fund

Special Funds projecting a revenue **decrease** in FY2015 of \$25,000 or more included:

- \$261,633 Public Health Fund
- \$170,479 Illinois Municipal Retirement Fund
- \$148,020 General Capital Equipment Replacement Fund
- \$141,846 Federal Aid Matching Fund
- \$96,445 Economic Development Investment Fund
- \$94,844 Tourism Promotion Fund
- \$54,975 Jo Daviess County Transit Fund
- \$33,941 GIS Automation Fund
- \$31,028 GIS Capital Equipment & Investment Fund

Expenditures – Estimated FY2015 Special Funds expenditures are projected to be \$13,406,114; this is a increase of \$474,714 or 3.7% more than the FY2014 budget amount of \$12,931,400.

Special Funds projecting an expenditure **increase** in FY2015 of \$25,000 or more included:

- \$595,505 Jo Daviess County Transit Fund
- \$280,000 Tourism Capital Development Fund
- \$185,000 County Aid to Bridges
- \$175,100 General Capital Investment Fund
- \$138,099 Contingency Fund
- \$117,200 Emergency Services Communications Fund
- \$58,587 General Capital Equipment Replacement Fund

Special Funds projecting an expenditure **decrease** in FY2015 of \$25,000 or more included:

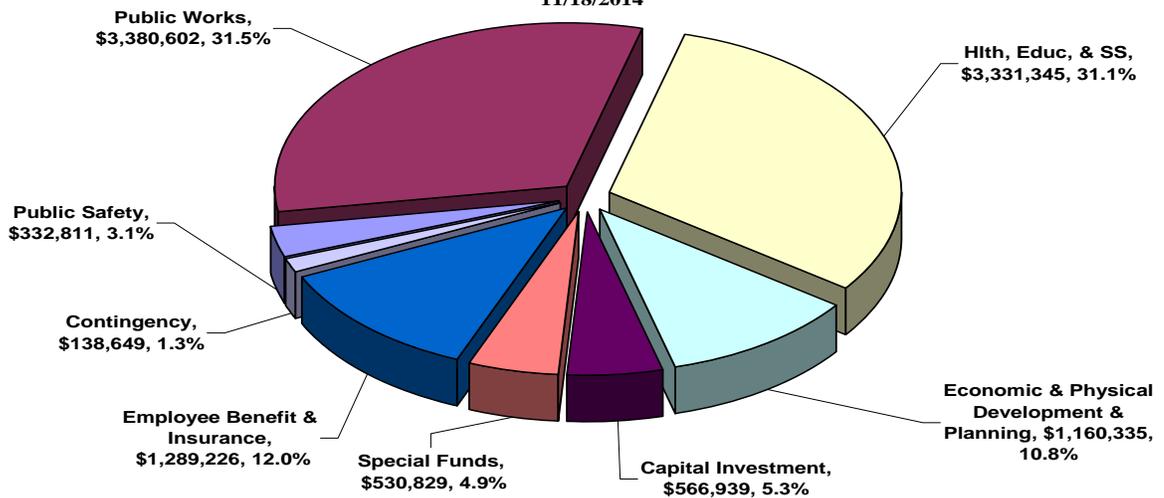
- \$483,000 Federal Aid Matching Fund
- \$181,767 Illinois Municipal Retirement Fund
- \$136,494 County Highway Fund
- \$97,770 County Motor Fuel Tax Fund
- \$95,324 ETSB (911) Emergency Services Fund
- \$91,764 Tourism Promotion Fund
- \$58,596 GIS Automation Fund
- \$25,600 ETSB Capital Eq. & Investment Fund



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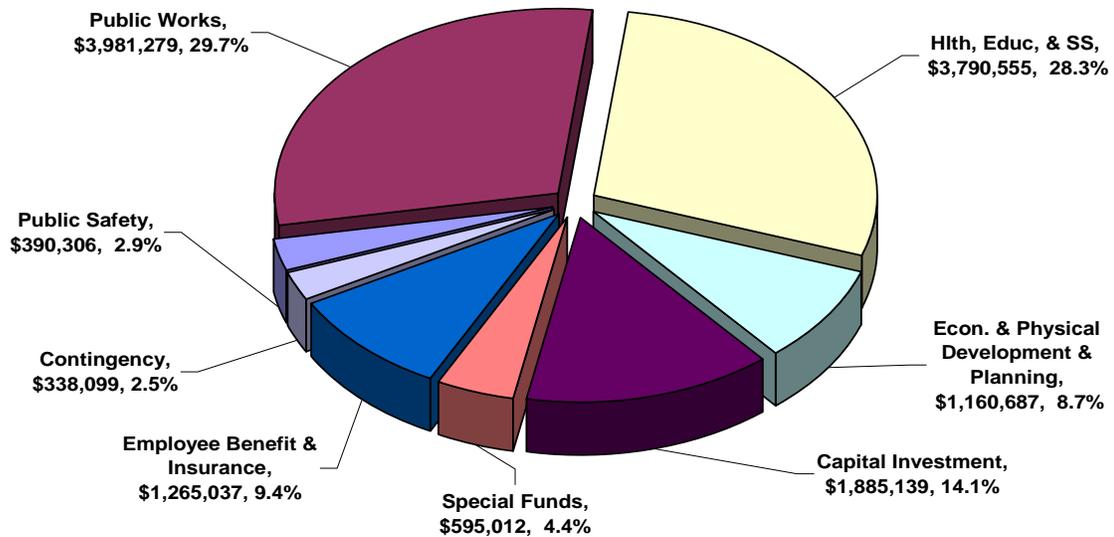
**Jo Daviess County
 Special Fund Revenues as projected
 FY2015 - \$10,730,736**

11/18/2014



**Jo Daviess County
 Special Fund Expenditures as projected
 FY2015 - \$13,406,114**

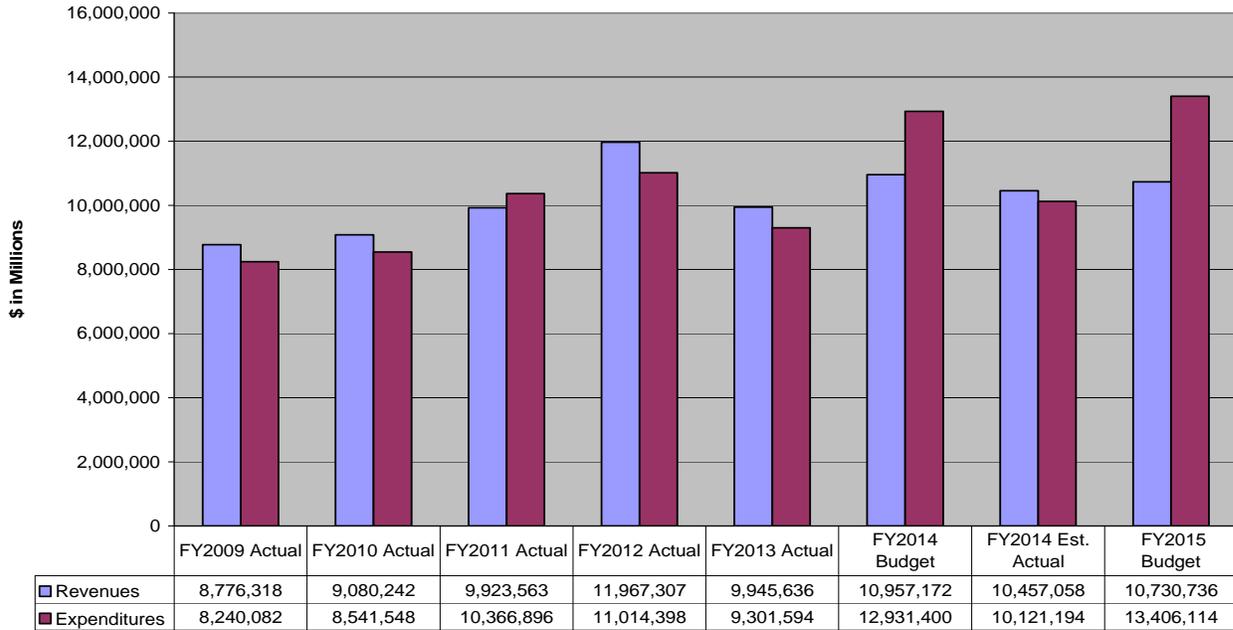
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SPECIAL FUNDS
Revenues and Expenditures
FY2009 - FY2015



SUMMARY OF ALL OPERATING FUNDS

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

Operational Fund Revenue

FY2015 revenue for the **seven (7)** Jo Daviess County operational funds is projected to be \$11,941,752; this is an **increase of \$166,041 or 1.4%** over the FY2014 budget amount of \$11,741,752 (see table below).

Fund	FY14 Budget	FY15 Budget	\$ Change	% Change
General Fund	6,954,733	7,396,812	442,079	6.4%
Highway	1,505,182	1,583,852	78,670	5.2%
Motor Fuel Tax	578,000	609,000	31,000	5.4%
Public Health	732,293	470,660	(261,633)	-35.7%
Home Health	646,340	651,050	4,710	0.7%
Tourism Promotion	1,118,773	1,023,929	(94,844)	-8.5%
GIS	206,431	172,490	(33,941)	-16.4%
Total	11,741,752	11,907,793	166,041	1.4%

Four of seven operational funds are projecting revenue increases (General Corporate Fund 6.4%, Motor Fuel Tax 5.4%, County Highway 5.2% and Home Health 0.7%). The Motor Fuel Tax Fund is indicating an increase of 5.4%. A majority of this increase is from an increase in Motor Fuel Tax Allotments (\$30,000); the County Highway Fund is indicating a revenue increase of 5.2%. A majority of this increase



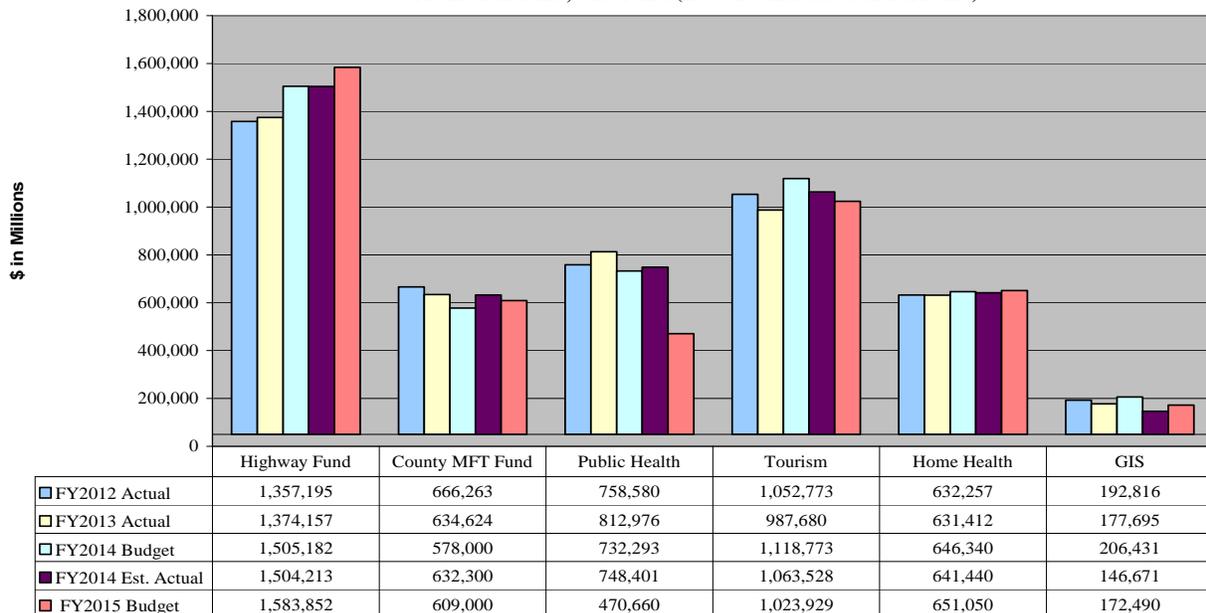
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is the result of an increase in property taxes (\$147,278) also the Miscellaneous line item was broken out and line items added for fuel reimbursement and permits, resulting in a net increase of (\$13,244); this increase is partially offset by a decrease (\$87,897) associated with the redistribution of the County 1% Sales Tax from a 75/25 split to a 50/50 split, with the General Corporate Fund; the Home Health Care Fund is indicating an increase of 0.7%, this increase is primarily due to an increase in revenue from the Department of Veteran affairs (\$15,000) which is partially offset by a decrease in reimbursements from private insurance (\$10,000).

Three of seven operational funds are projecting revenue decreases (Public Health Fund 35.7%, Tourism Promotion 8.5% and GIS Automation 16.4%). The Public Health Fund is indicating a decrease of 35.7%, this decrease is primarily due to a reduction of the 2014 property tax levy for this fund (\$305,155), this decrease is partially offset by an increase in Environmental Health fees (\$6,000), office space rental (\$4,800), increase in a Medicaid immunization grant (\$10,000) and an increase in transfers from the Bio-Terrorism Fund (\$18,107); the Tourism Promotion Fund is indicating a decrease of 8.5% which is primarily due to decreases in revenue from Hotel/Motel Tax (\$46,928) the FY2014 amount was overestimated, the Illinois Marketing Partnership grant (\$47,077), Promotional Sales (\$5,000) and Event Revenue (\$7,000); the GIS Fund is indicating a decrease in revenue of 16.4% which is primarily due to a decrease in GIS Automation Fees (\$38,295) (the number of documents recorded has decreased significantly from prior year).

SPECIAL FUND OPERATING BUDGETS REVENUE (FY2012-FY2015)

Includes Highway Fund, Public Health Fund, County MFT Fund, Home Health Care Fund, Tourism Promotion Fund, GIS Fund (Does not include General Fund)



Operational Fund Expenditures

FY2015 expenditures for the **seven (7)** Jo Daviess County operational funds of \$12,727,761 are projected to **decrease \$15,048 or 0.1%** from the FY2014 budget amount of \$12,742,809. Six (6) operational fund budgets are projecting an expenditure decrease for FY2015: (GIS Automation 28.3%, Motor Fuel Tax Fund 13.8%, Highway Fund 12.6%, Tourism Promotion 8.2%, Public Health 1.2% and the Home Health Care Fund 1.2%). One operational fund is projecting an expenditure increase in FY2015 (General Corporate Fund 5.2%). Significant expense decreases within the funds include: GIS Automation (interfund transfer for orthophotography reserve and personnel costs associated with the reallocation of



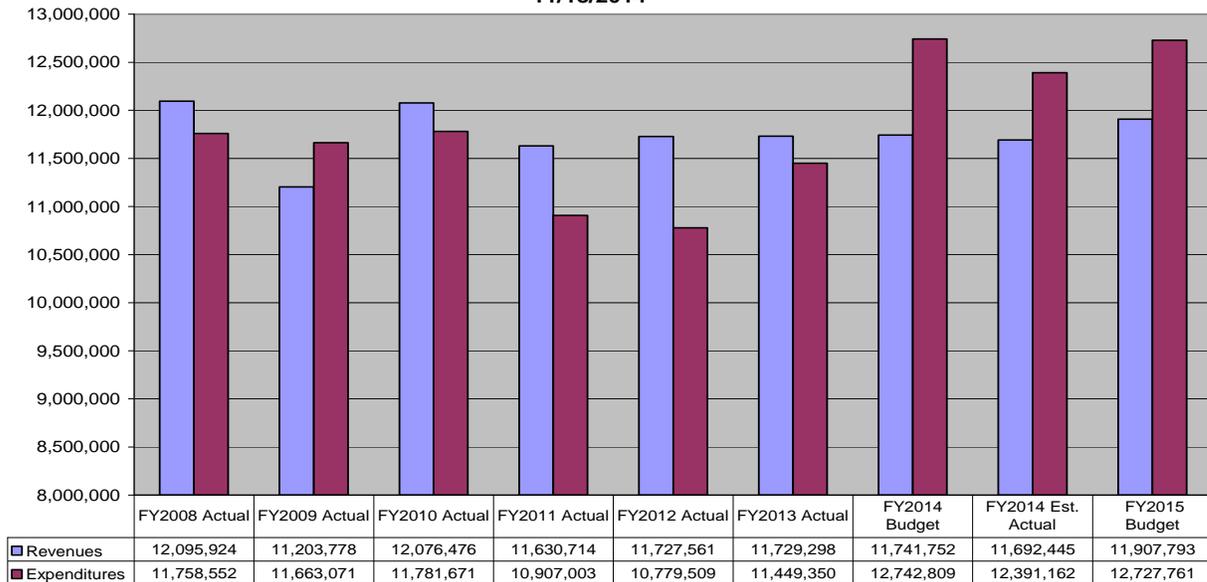
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staff time between GIS and IT), Motor Fuel (maintenance supplies), Tourism Promotion (part time staff, events and rentals), County Highway (buildings and vehicles), Public Health (personnel costs and equipment), and Home Health Care (personnel costs, training, and equipment). The General Corporate Fund indicates increases in personnel costs, commodities, contractual services, and interfund transfers for capital projects).

OPERATIONAL FUNDS - EXPENDITURES				
Fund	FY14 Budget	FY15 Budget	\$ Change	% Change
General Fund	7,394,801	7,781,720	386,919	5.2%
Highway	1,870,282	1,733,788	(136,494)	-7.3%
Motor Fuel Tax	710,261	612,491	(97,770)	-13.8%
Public Health	785,000	775,815	(9,185)	-1.2%
Home Health	659,200	651,042	(8,158)	-1.2%
Tourism Promotion	1,116,046	1,024,282	(91,764)	-8.2%
GIS	207,219	148,623	(58,596)	-28.3%
Total	12,742,809	12,727,761	(15,048)	-0.1%

**ALL OPERATING FUNDS
 REVENUES and EXPENDITURES**

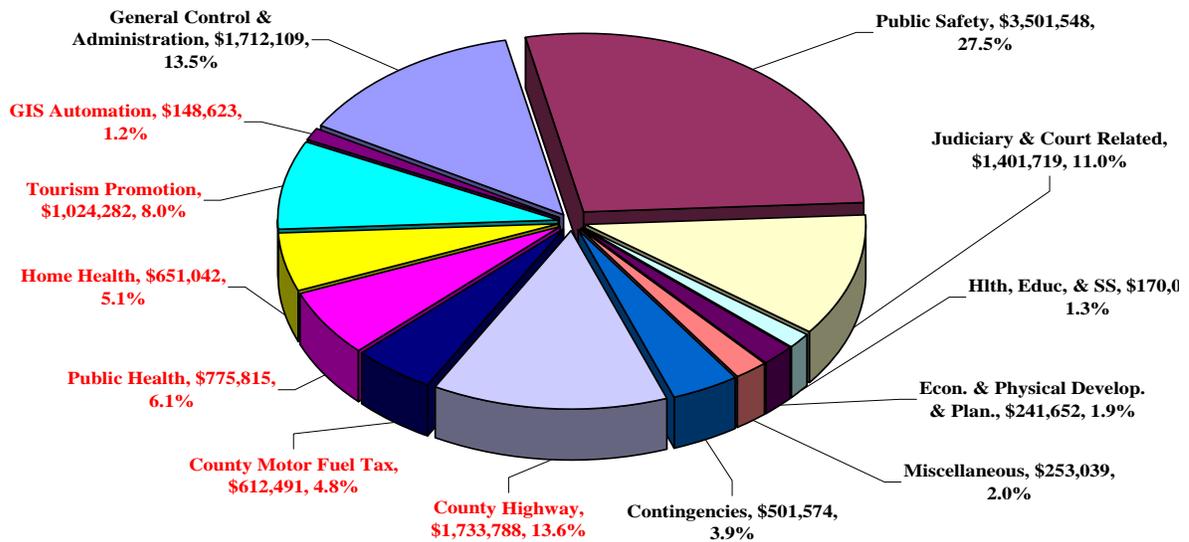
Includes General Fund, Highway Fund, Public Health Fund, County MFT Fund, Home Health Care Fund, Tourism Promotion Fund, GIS Fund
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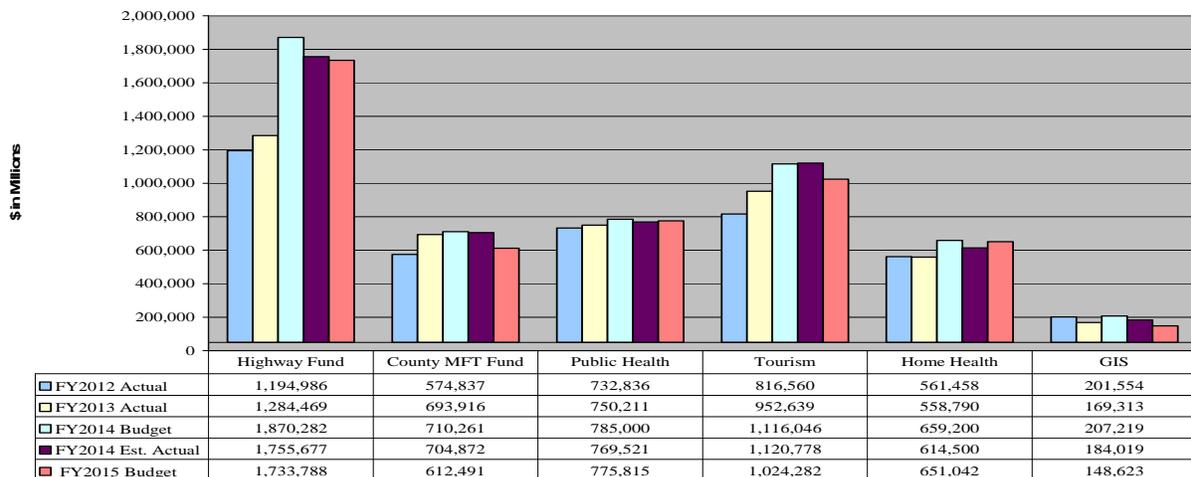
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Jo Daviess County
FY2015 BUDGET - All Operating Fund Expenditures - \$12,727,761
 (Includes GF and operational special funds including MFT fund)



SPECIAL FUND OPERATING BUDGETS
EXPENDITURES (FY2012-FY2015)

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



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.

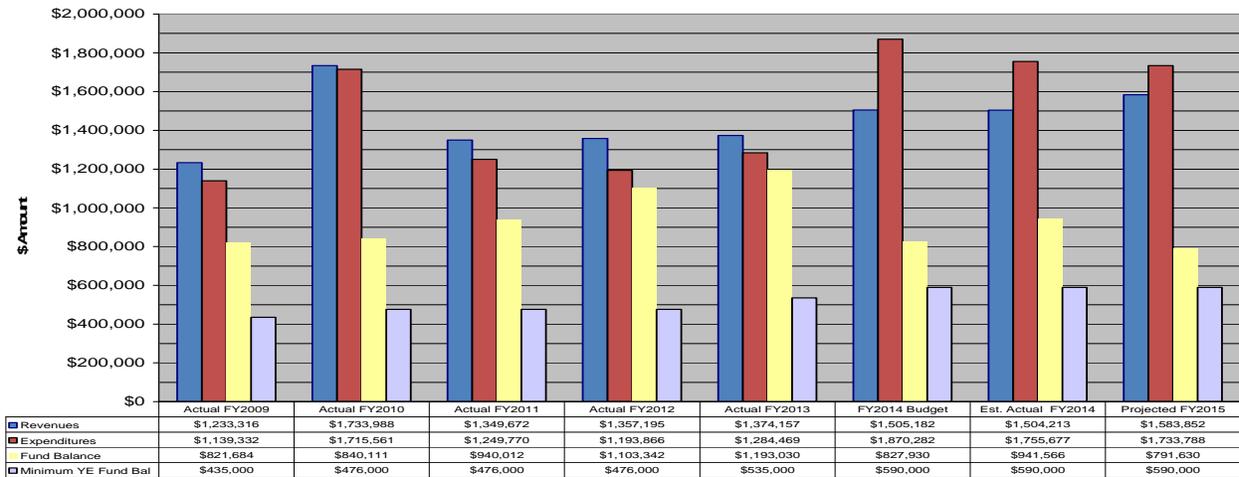


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Highway Fund

The estimated 11/30/2015 fund balance for the Highway Fund is \$791,630 and exceeds by \$201,630 or 34.2% of the **minimum fiscal year-end fund balance policy requirement of \$590,000 or 4 months of operating expense**. Estimated FY2015 property tax revenue of \$1,043,885 represents 65.9% of total revenue for this fund.

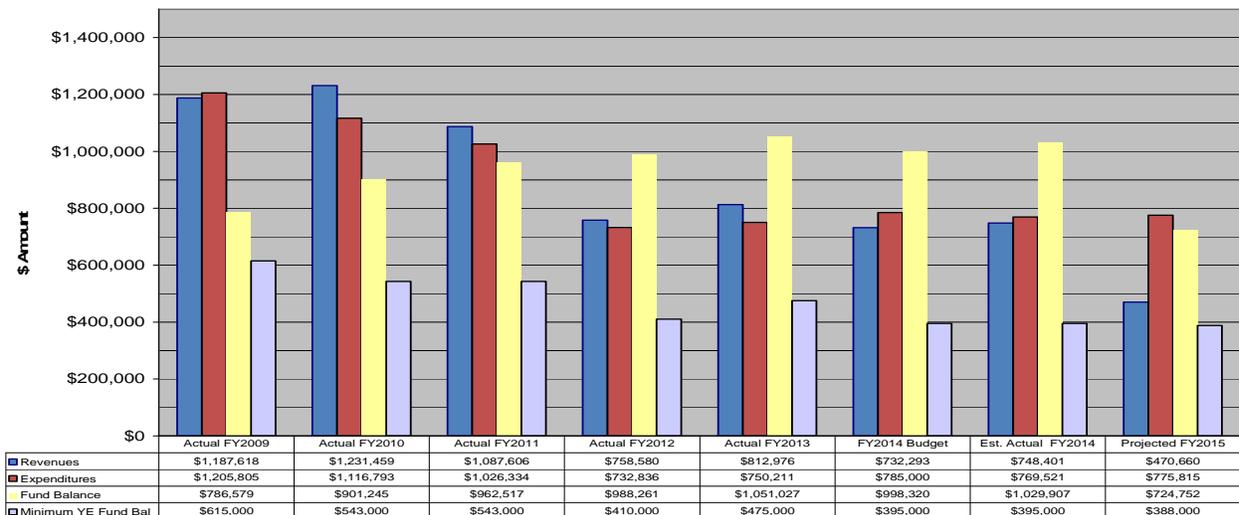
County Highway Fund
 Revenues, Expenditures, Fund Balance,
 Minimum Year End Fund Balance
 FY2009 - FY2015



Public Health Fund

The estimated 11/30/2015 fund balance for the Public Health Fund is \$724,752 and exceeds by \$336,752 or 86.8% **the minimum fiscal year-end fund balance policy requirement of \$388,000 or 6 months of operating expense**. Estimated FY2015 property tax revenue of \$216,869 represents 46.1% of total revenue for this fund.

Public Health Fund
 Revenues, Expenditures, Fund Balance,
 Minimum Year End Fund Balance
 FY2009 - FY2015



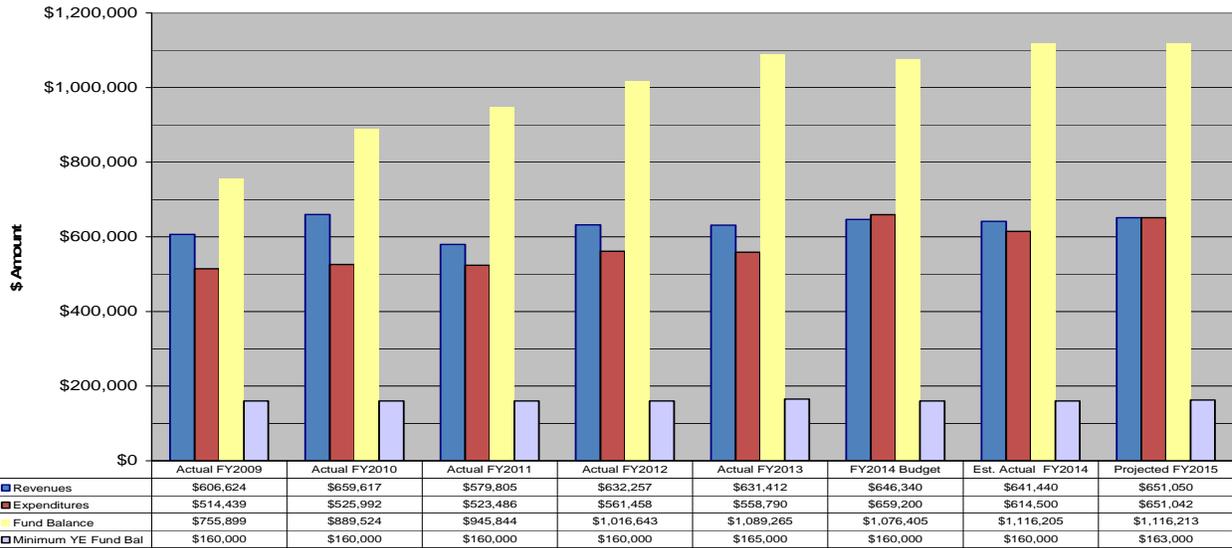


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Home Health Care Fund

The estimated 11/30/2015 fund balance for the Home Health Care Fund is \$1,116,213 and exceeds by \$953,213 or 584% the minimum fiscal year-end fund balance policy requirement of \$163,000 or 6 months of operating expense.

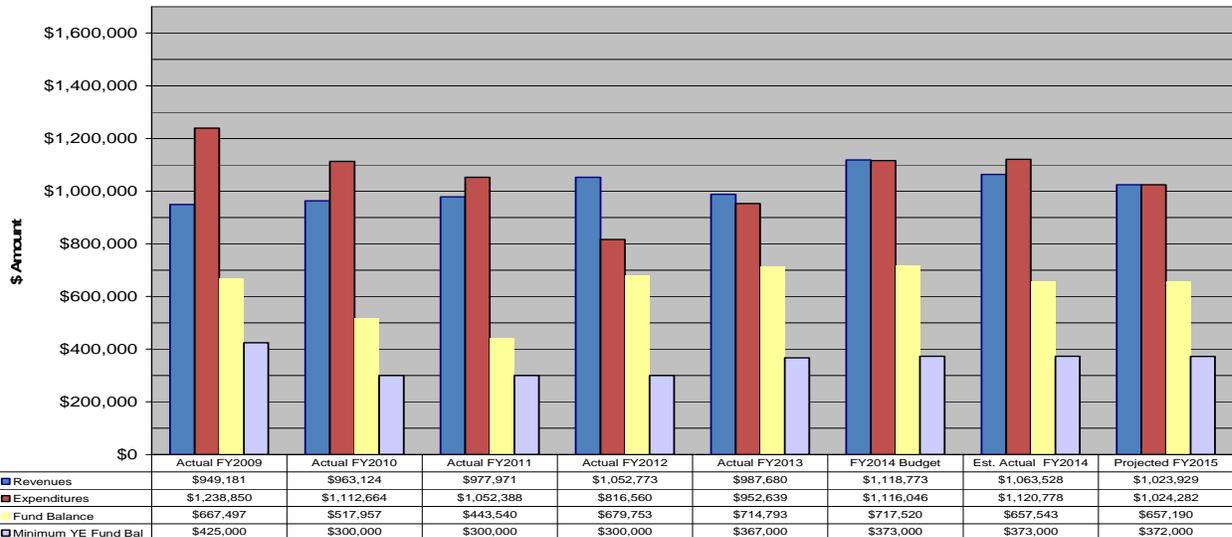
**Home Health Care Fund
 Revenues, Expenditures, Fund Balance,
 Minimum Year End Fund Balance
 FY2009 - FY2015**



Tourism Promotion Fund

The estimated 11/30/2015 fund balance for the Tourism Promotion Fund is \$657,190 and exceeds by \$285,190 or 76.7% the minimum fiscal year-end fund balance policy requirement of \$372,000 or 4 months of operating expense.

**Tourism Promotion Fund
 Revenues, Expenditures, Fund Balance,
 Minimum Year End Fund Balance
 FY2009 - FY2015**



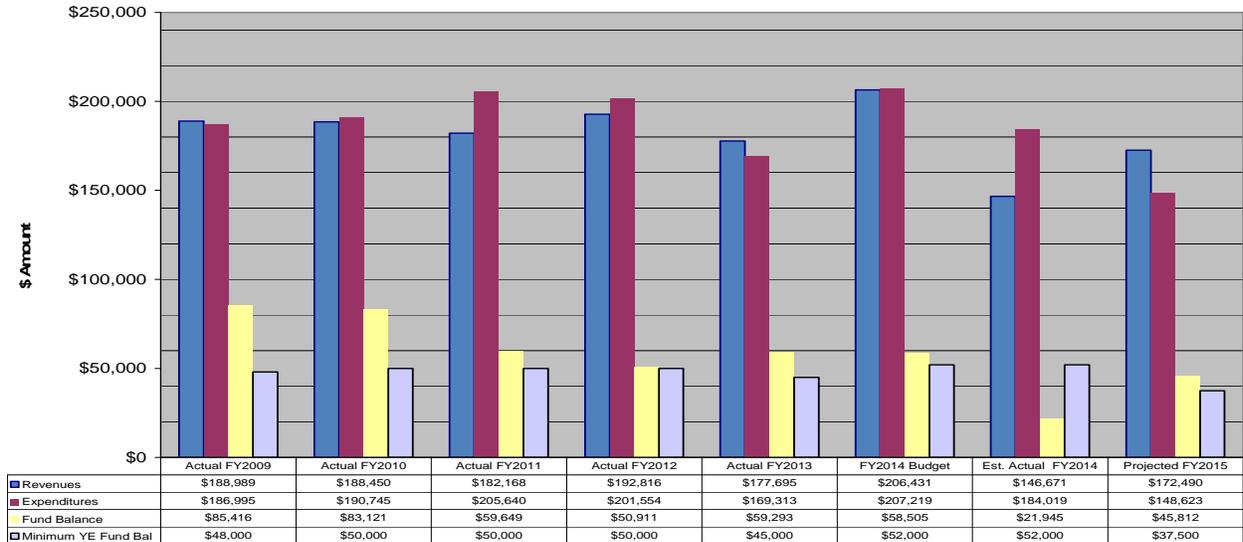


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GIS Automation Fund

The estimated 11/30/2015 fund balance for the GIS Automation Fund is \$45,812 and exceeds by \$8,312 or 22.2% the minimum fiscal year-end fund balance policy requirement of \$37,500 or 3 months of operating expense.

GIS Automation Fund
Revenues, Expenditures, Fund Balance,
Minimum Year End Fund Balance
FY2009 - FY2015



Summary FY2015 General Corporate Fund Revenue Estimates

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 (20) indicate a decrease, and fifty-six (56) indicate no change from prior year budget estimates.

FY2015 General Fund (GF) revenue is projected to be \$7,396,812; this is an increase of \$442,080 or 6.4% more than the FY2014 revenue budget amount of \$6,954,733. Total **available GF revenue** (total revenue less estimated federal/state grants and state revenue stamps) is estimated to increase \$446,405 or 6.6%. Total **core GF revenue** (total revenue less estimated federal/state grants, state revenue stamps and inter-fund transfers) is estimated to increase \$470,423 or 8.7%.

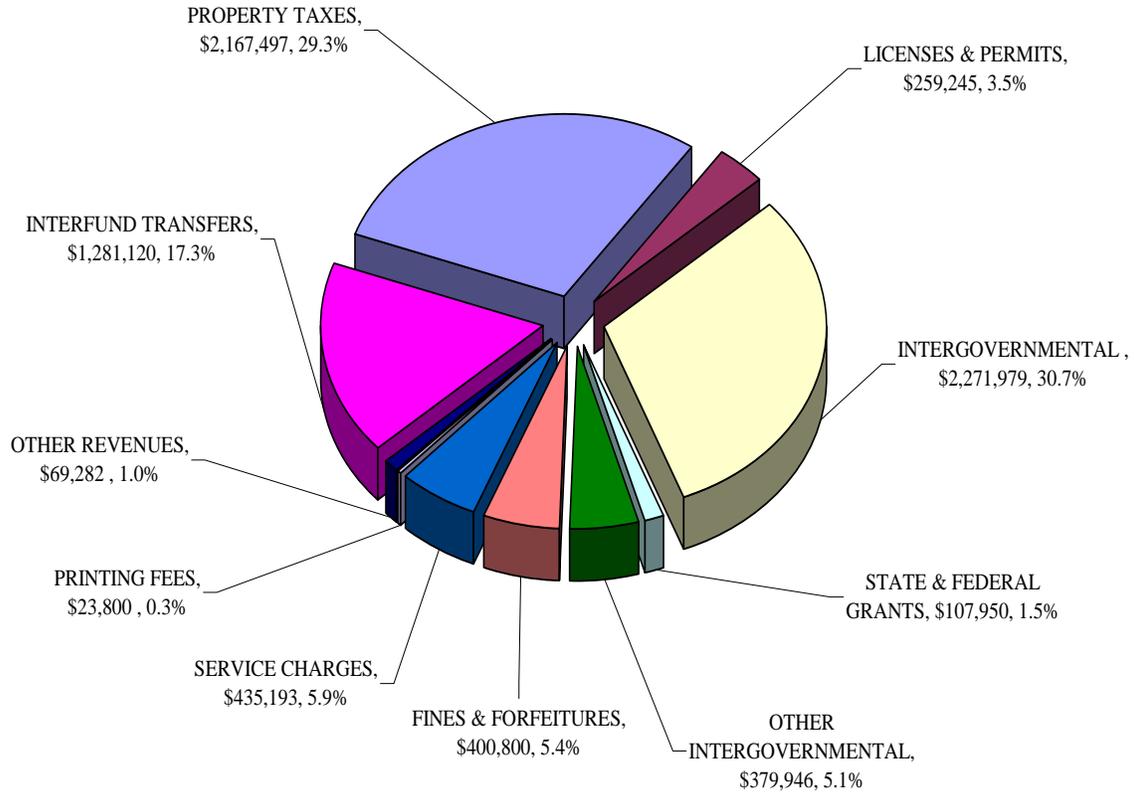
GF Revenue	FY14 Budget	FY14 Est. Actual	FY15 Budget	Budget \$ Change	% Change
Total Revenue	\$6,954,733	\$6,955,892	\$7,396,812	\$442,080	6.4%
Total Available Rev.	\$6,736,458	\$6,748,234	\$7,182,862	\$446,405	6.6%
Total Core Revenue	\$5,431,319	\$5,451,665	\$5,901,742	\$470,423	8.7%



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Estimated FY2015 General Fund Revenue \$7,396,812

11/18/2014



The following chart compares FY2015 General Fund revenue estimates with FY2014 General Fund revenue budget estimates.

GF Revenue by Category	FY2014 Budget	FY2015 Budget	\$ Change	% Change
Property Taxes	\$1,869,011	2,167,497	\$298,486	16.0%
Licenses & Permits	\$261,635	259,245	(2,390)	-0.9%
Intergovernmental	2,118,946	2,271,979	153,033	7.2%
State Grants	0	0	0	0.0%
Federal Grants	102,275	107,950	5,675	5.5%
Other Intergovernmental	321,639	379,946	58,307	18.1%
Fines & Forfeitures	403,200	400,800	(2,400)	-0.6%
Service Charges	477,900	435,193	(42,707)	-8.9%
Printing Fees	25,100	23,800	(1,300)	-5.2%
Other Revenues	69,888	69,282	(606)	-0.9%
Inter-fund Transfers	1,305,139	1,281,120	(24,019)	-1.8%
TOTAL REVENUE	\$6,954,733	\$7,396,812	\$442,080	6.4%



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FY2015 Revenue Increase

FY2015 revenue increases are anticipated to occur (compared to FY2014 budget) in **four** categories: Property Taxes \$298,486, Intergovernmental \$153,033, Other Intergovernmental \$58,307, and Federal Grants \$5,675. Significant line item revenue *increases* (\$5,000 or more) are projected for:

- \$298,486 Property Tax
- \$91,995 County (1%) Sales Tax
- \$60,127 Salary Reimbursement
- \$27,371 State Income Tax
- \$15,082 Local Use Tax
- \$11,992 CST Sales Tax (0.25%)
- \$9,000 Criminal Fines
- \$7,600 ITTF Grant - CPU
- \$6,593 CPPRT Tax
- \$6,475 Federal PLIT Payment
- \$6,267 SS Interfund Transfer
- \$5,750 USDOJ Bulletproof Vest Grant
- \$5,290 IT Interfund Transfer

FY2015 Revenue Decrease

FY2015 revenue decreases are anticipated to occur (compared to FY2014 budget) in **six** categories: Service Charges (\$42,707), Inter-Fund Transfers (\$24,019), Fines & Forfeitures (\$2,400), Licenses & Permits (\$2,390), Printing Fees (\$1,300), and Other Revenues (\$606). Significant line item revenue *decreases* (\$5,000 or more) are projected for:

- \$25,814 ETSB/911 Interfund Transfer
- \$24,082 County Clerk's Earnings
- \$11,521 IMRF Interfund Transfer
- \$10,000 Court Costs, Fines, & Fees
- \$10,000 Sheriff's Fees
- \$10,000 State Portion Revenue Stamps
- \$6,475 Federal Control Land Lease
- \$6,420 Election Reimbursement
- \$5,000 ESDA Salary Reimbursement
- \$5,000 County Revenue Stamps

FY2014 Estimated Actual Revenue and Expenditures

General Fund estimated actual revenue for FY2014 is projected to be \$6,955,892; this amount represents an increase of \$1,159 or 0.001% more than FY2014 budget amount of \$6,954,733. General Fund estimated actual expenditures for FY2014 are projected to be \$7,241,794; this amount is \$153,008 or 2.1% under the FY2014 budget amount of \$7,394,802. As of 11/18/14 the FY2014 General Fund budget deficit amount is estimated to be \$285,902. This amount is \$154,167 better than the adopted budget deficit of \$440,069. The FY2014 year end General Corporate Fund equity fund balance is estimated to be \$2,956,585.

Revenue categories anticipated to exceed budget in FY2014 include:

- \$46,660 Intergovernmental
- \$15,978 Other Intergovernmental
- \$1,404 Other Revenues
- \$5 Property Tax

Revenue shortfalls are anticipated to occur in FY2014 in the following categories:

- \$43,329 Services Charges
- \$8,570 Interfund Transfers
- \$7,765 Licenses & Permits
- \$2,400 Fines & Forfeitures
- \$617 Federal Grants
- \$207 Printing Fee



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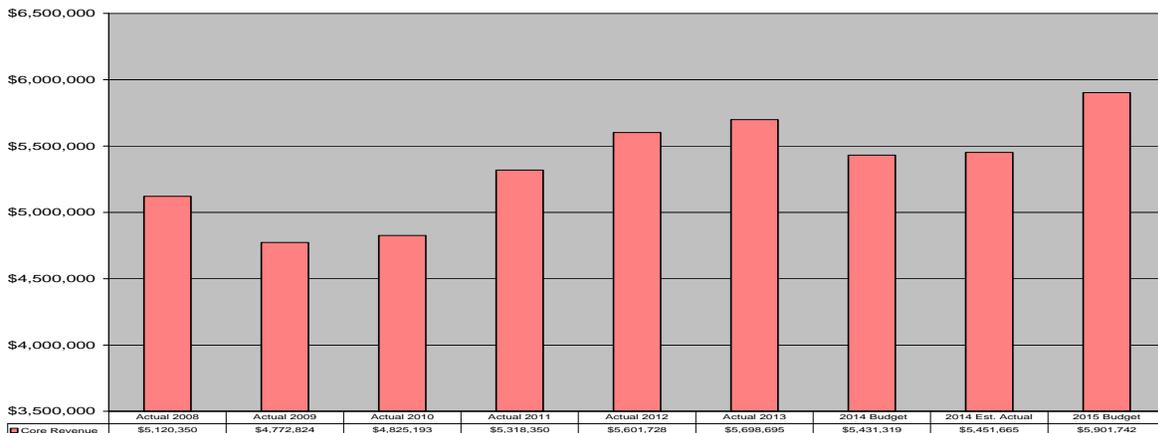
FY2015 General Fund Core Revenue

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. Actual FY2014 core revenue is estimated at \$5,451,665; this amount is \$331,316 or 6.5% more than the FY2008 total. FY2015 core revenue is projected to be \$5,901,742; this amount is \$450,077 or 8.3% more than the FY2014 estimated actual amount of \$5,451,665, this increase is primarily due to an increase of \$298,486 in the 2014 property tax levy for this fund and an increase of \$91,995 associated with the redistribution of the County 1% Sales Tax from a 25/75 split to a 50/50 split, with the Highway Fund. All other core revenue sources are projected to increase a combined \$59,596.

Certain revenue line items such as sales tax, building permits, property transfers, and investment income all experienced significant decreases due to the great recession. The largest General Fund revenue category, intergovernmental revenue (income tax, sales tax, corporate personal property replacement tax, and local use tax) dropped off sharply in FY2009, decreasing a combined 16.6%. This category did increase each year beginning in FY2011. In 2013, for the first time in five years, actual FY2013 intergovernmental revenue of \$2,359,132 exceeded the FY2008 total of \$2,151,013 by \$208,119 or 9.7%. In FY2013 the County's local share of state income tax, included 14 months of receipts from the State and a one time April 2013 surge in individual and corporate income tax receipts in response to proposed federal policy changes. Estimated actual intergovernmental revenue for FY2014 is projected to decline \$193,525 or 8.2% to \$2,165,606 from the FY2013 total. A majority of this decrease is due to receiving 12 state income tax payments versus 14 and the redistribution of the County (1%) sales tax from a 50/50 split to a 25/75 split, with the Highway Fund. Intergovernmental revenue for FY2015 is projected to be \$2,271,979; this amount is \$153,033 or 7.2% more than the FY2014 budget amount of \$2,118,946, a significant portion of this increase (\$91,995) is associated with the redistribution of the County 1% sales tax from a 25/75 split to a 50/50 split, with the Highway Fund.

General Fund Core Revenue FY2008 to FY2015

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





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The chart below compares FY2008 actual revenue; FY2014 estimated actual revenue and FY2015 projected revenue. Please note state and federal grant revenue associated with the JDC Transit was moved to a special fund effective with the FY2011 budget year.

General Fund Revenue Category	Actual Revenue FY2008	Estimated Actual Rev FY2014	Projected Revenue FY2015	\$ Change FY2008 to FY2015	% Change
Property Taxes	1,449,875	1,869,016	2,167,497	717,622	49.5%
Licenses & Permits	186,938	253,870	259,245	72,307	38.7%
Intergovernmental	2,151,013	2,165,606	2,271,979	120,966	5.6%
State Grants	280,091	0	0	(280,091)	-100.0%
Federal Grants	340,386	101,658	107,950	232,436	-68.3%
Other Intergovernmental	300,560	337,617	379,946	79,386	26.4%
Fines & Forfeitures	466,839	434,571	435,193	(31,646)	-6.8%
Service Charges	422,081	434,571	435,193	13,112	3.1%
Printing Fees	28,246	24,893	23,800	(4,446)	-15.7%
Other Revenues	114,798	71,292	69,282	(45,516)	-39.6%
Interfund Transfers	995,373	1,296,569	1,281,120	285,747	28.7%
TOTAL GF REVENUE	\$6,736,199	\$6,955,892	\$7,396,812	\$660,613	9.8%
TOTAL CORE REVENUE	\$5,120,349	\$5,451,665	\$5,901,742	\$781,393	15.3%

Actual FY2008 core revenue was \$5,120,349, FY2015 core revenue is estimated at \$5,901,742 this represents an increase of \$781,393 or 15.3%. The table below compares top core revenue line item increases and decreases between actual FY2008 revenue and FY2015 estimated revenue.

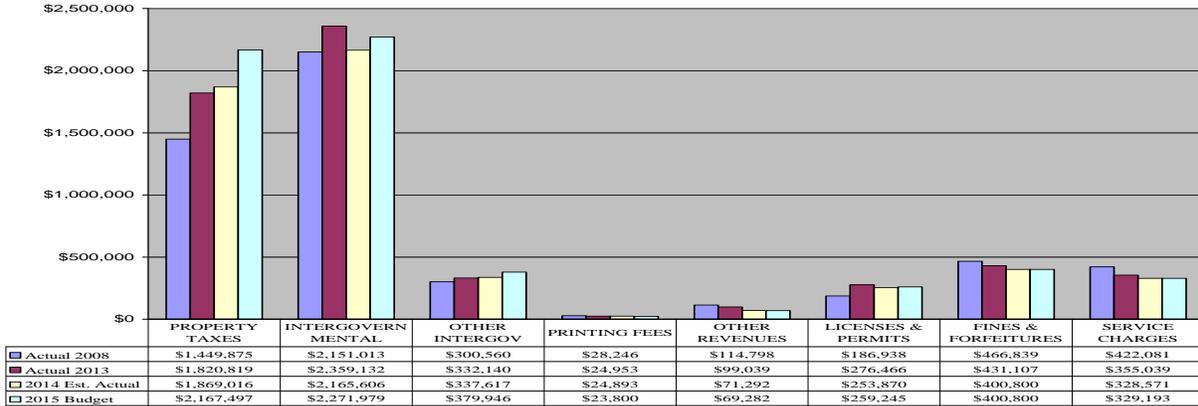
GENERAL FUND CORE REVENUE							
ACTUAL FY2008 Revenue COMPARED TO ESTIMATED FY2015 Revenue Estimate							
Increase of \$10,000 or more				Decrease of \$10,000 or more			
Line Item	FY2008	FY2015 Est.	Increase	Line Item	FY2008	FY2015 Est.	Decrease
Property Tax	\$1,449,875	\$2,167,497	\$717,622	County Rev. Stamps	\$106,988	\$53,000	(\$53,988)
Salary Reimbursements	\$236,278	\$346,766	\$110,488	Court Costs/Fines/Fees	\$348,467	\$295,000	(\$53,467)
State Income Tax	\$1,018,490	\$1,120,394	\$101,904	Corporate P. Prop. Tax	\$194,387	\$149,122	(\$45,265)
Guest Acc. Fees	\$66,555	\$158,000	\$91,445	Interest – CD/Savings	\$55,579	\$14,500	(\$41,079)
Local Use Tax	\$158,728	\$209,161	\$50,433	Criminal Fines	\$58,238	\$30,000	(\$28,238)
Sales Tax CST (0.25%)	\$589,103	\$611,615	\$22,512	Building Permits	\$72,893	\$45,000	(\$27,893)
Penalties -Tax Collection	\$52,285	\$70,000	\$17,715	Housing of Prisoners	\$25,771	\$7,500	(\$18,271)
Total	3,610,018	4,683,433	\$1,073,415	Total	862,323	594,122	\$268,201



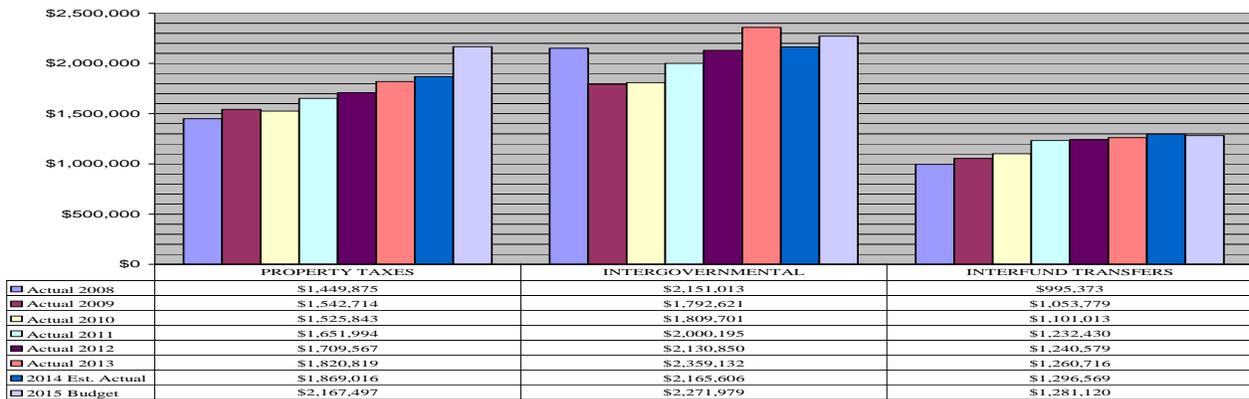
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**General Fund Core Revenue Comparison
 FY2008 compared to FY2013-FY2015**

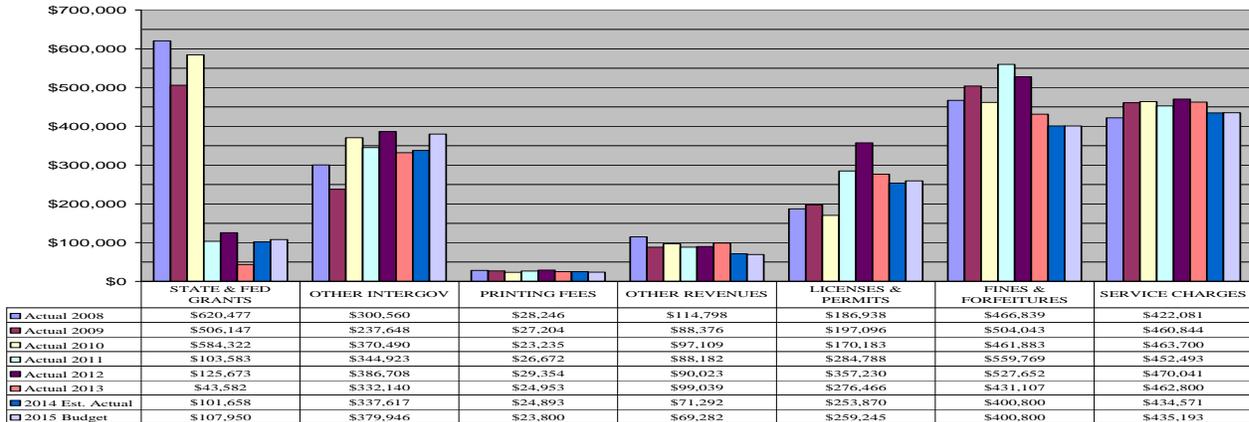
Core Revenue is total revenue less state & federal grants, interfund transfers, and state rev. stamps.



**Jo Daviess County
 General Fund Revenue by Category
 FY2008 to FY2015**



**Jo Daviess County
 General Fund Revenue by Category
 FY2008 to FY2015**





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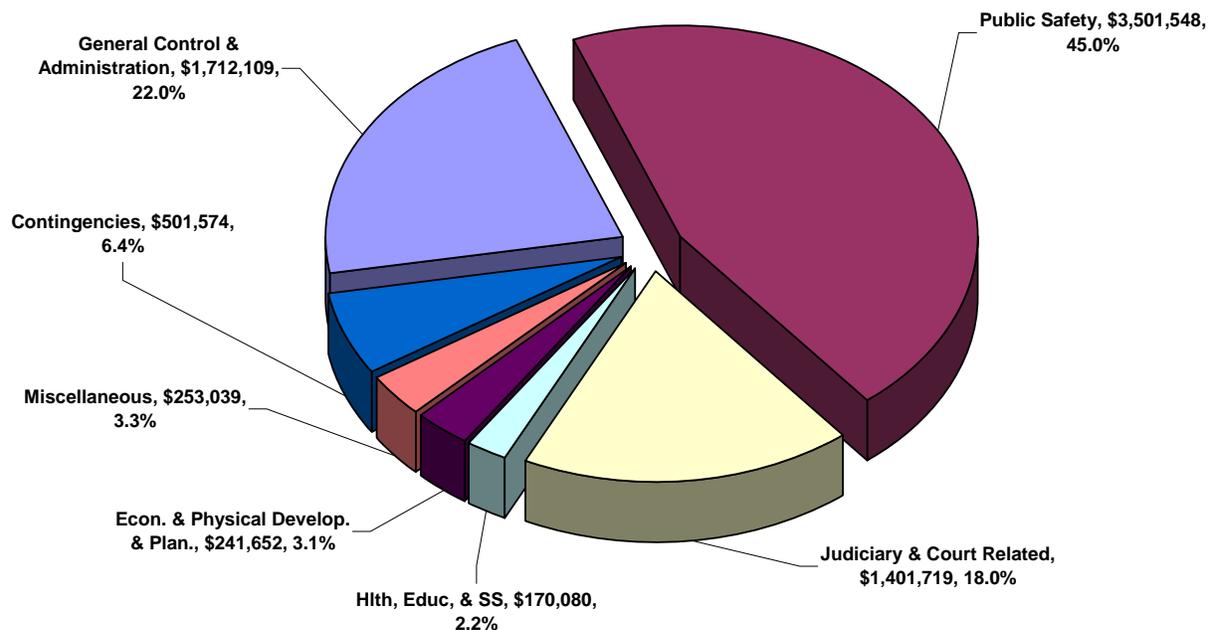
Summary of FY2015 General Fund Expense Estimates

Total General Fund target expense estimates for FY2015 are projected at \$7,781,720; this is an increase of \$386,919 or 5.2% more than the final approved FY2014 General Fund expense budget amount of \$7,394,802 and is an increase of \$431,547 or 5.9% more than the final approved FY2013 General Fund expense budget amount of \$7,350,174. See table below.

Budget Year	FY2013	FY2014	FY2015	\$ Change FY14-FY15	% Change FY14-FY15
General Fund Expense Budget	\$7,350,174	\$7,394,802	\$7,781,720	\$386,918	5.2%

The three largest projected FY2015 General Fund expense categories are: Public Safety \$3,501,547 (45%), General Control & Administration \$1,712,109 (22%) and Judiciary & Court Related \$1,401,719 (18%).

Jo Daviess County FY2015 Projected General Fund Expenditures \$7,781,720



Six (6) General Fund expense categories are projected to increase in FY2015 and one category is projected to decrease. The amount of increase or decrease is dependent on how target guidelines affected individual budgets within a category. The largest category increase is Contingencies \$184,074 followed by Public Safety \$171,711. Scheduled transfers from line items in the Contingency category include a transfer of \$117,200 to the Emergency Services Communication Fund for FY2015 debt service payments associated with the radio communication system installment contract, a \$189,1000 interfund transfer to the General Capital Investment Fund for Courthouse exterior improvements and Courthouse Parking Lot Railing Project, and a \$45,000 interfund transfer to the General Capital Equipment Fund for the RMS/CAD/JMS software project. The



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Public Safety increase includes \$60,000 for additional Courthouse Security personnel. Other category increases are projected for Miscellaneous \$41,840, Judiciary & Court Related \$28,321, General Control & Administration \$11,295 and Economic and Physical Development & Planning \$9,059. A decrease is projected for Health, Education, & Social Services (\$59,392) this primarily due to elimination of the local transit match in the Social & Environmental budget and a reduction of personnel expenses in the Animal Control budget.

GF Expenditures by Budget Category	Budget FY2013	Budget FY2014	Estimated FY2015	\$ Change FY14-FY15	Percent Change
General Control & Administration	\$1,600,767	\$1,700,814	\$1,712,109	\$11,295	0.7%
Miscellaneous	199,899	211,199	253,039	41,840	19.8%
Public Safety	3,251,339	3,329,836	3,501,547	171,711	5.2%
Judiciary & Court Related	1,363,327	1,373,388	1,401,719	28,331	2.1%
Health, Education & Social Services	233,520	229,472	170,080	(59,392)	-25.9%
Econ. & Physical Dev. & Planning	223,193	232,593	241,652	9,059	3.9%
Contingencies	478,178	317,500	501,574	184,074	58.0%
TOTAL EXPENDITURES	\$7,350,174	\$7,394,802	\$7,781,721	\$386,919	5.2%

Summary of FY2015 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 FY2015 budget process.

- ✓ \$7,990 decrease – eight initial FY2015 target budget amounts were decreased a total of \$7,990 from final FY2014 targets for mandatory *non-recurring* operational expenses (\$5,000 GASB 54 Study required every 2 years, \$1,303 Exchange server licenses, \$1,686 SQL Server software license upgrade).
- ✓ \$155,000 decrease – non-recurring unfunded requests approved with the FY2014 GF budget include: \$146,965 interfund transfers to the General Capital Equipment Fund for NG911 project and the County Administrator target budget was decreased \$8,035 for necessary non-recurring expense associated with hiring and training new Office Manager.
- ✓ \$117,200 – 7/31/2014 Interfund Transfer to Emergency Services Communication Fund– for debt service payment to Public Safety Radio Communications Project – was reapproved as recurring -same amount as FY2014.
- ✓ \$45,000 – 7/31/2014 Interfund Transfer to General Capital Equipment Fund for RMS/CAD/RMS software project – was reapproved as recurring – 3 years FY2014, FY2015, FY2016.
- ✓ \$12,190 increase – 7/31/2014 Emergency Management target increased to pay part time wages of new Emergency Management Coordinator (recurring).
- ✓ \$1,575 increase – 7/31/2014 Communications target increased for mandatory increase in Comelec Services maintenance agreement for radio communication system (recurring).
- ✓ \$500 increase – 7/31/2014 Supervisor of Assessments target increased for necessary postage expense increase (recurring).



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- ✓ \$1,530 increase – 8/19/2014 Emergency Management target increased for necessary expenses for new EMA Coordinator (recurring).
- ✓ \$5,750 increase – 8/19/2014 Sheriff target for DOJ bullet proof vest grant – this is a 50/50 grant, additional is for grant side of expense, County match already in budget (non-recurring).
- ✓ \$2,000 increase – 8/19/2014 Safety Building target increased for jail nurse professional service agreement (recurring).
- ✓ \$33,762 increase – 8/21/2014 Information and Communications target increased – this is reallocation of personnel expenses from GIS Automation Fund to the General Fund (recurring).
- ✓ \$224 increase – 8/27/2014 ROE target increased for Jo Daviess County share of FY2015 budgeted expenses (recurring).
- ✓ \$500 increase – 8/27/2014 Treasurer’s target increased for necessary postage expense increase (recurring).
- ✓ \$9,500 increase – 8/27/2014 Miscellaneous target increased for market analysis update of JDC compensation plan (non-recurring).
- ✓ \$43,650 increase – 8/27/2014 Miscellaneous target increased for update of Civic (Clarity) Financial software (non-recurring)
- ✓ \$2,015 increase – 8/27/2014 Miscellaneous target increased for lease of new postage machine and meter (recurring)
- ✓ \$275 increase – 8/27/2014 Miscellaneous target increased due to increased participation in flex spending plan (recurring).
- ✓ \$1,400 increase – 8/27/2014 Miscellaneous target increased per existing audit agreement with Clifton Larson Allen (recurring).
- ✓ \$16,000 decrease – 8/27/2014 Miscellaneous target decreased to off set corresponding decrease in state portion of revenue stamps (recurring).
- ✓ \$38,750 decrease – 8/27/2014 Social & Environmental target decreased – due to sufficient funds in the Jo Daviess County Public Transportation Account (PTA) the local match for Public Transportation and Medical Transportation was discontinued (recurring).
- ✓ \$6,000 increase – 9/30/2014 Miscellaneous target increased to off set corresponding estimate in state portion of revenue stamps (recurring).
- ✓ \$7,600 increase – 9/30/2014 Emergency Management target increased for the expense side of an Illinois Terrorism Task Force reimbursement grant for the Unified Command Post (non-recurring).
- ✓ \$7,606 increase – 10/16/2014 Animal Control target increased for personnel adjustments with Building & Zoning (1FT position and 2PT become 2FT positions)



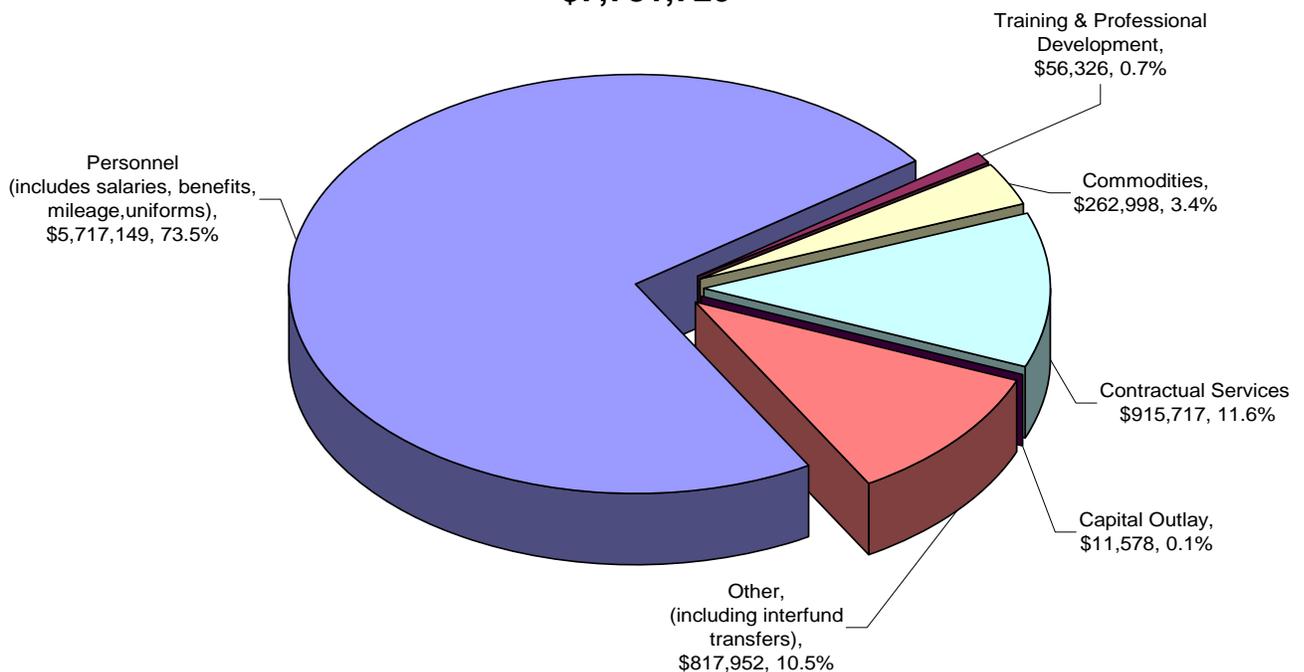
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- ✓ \$6,131 increase – 10/16/2014 Building & Zoning target increased for personnel adjustments with Animal Control (1FT position and 2PT become 2 FT positions)
- ✓ \$400,000 increase – 10/16/2014 Unfunded requests approved by the County Board as follows:
 - \$1,500 – Miscellaneous target increased (\$500 JC Solid Waste Agency, \$1,000 Veteran Grave Markers, both recurring)
 - \$3,900 – Sheriff target increased for maintenance and software licenses used to assist in locating sex predators, bullying, and retrieving information.
 - \$3,561 – Treasurer target increased for Treasurer to provide training to new Treasurer.
 - \$60,000 - Court Security target increased for one additional full time security officer.
 - \$3,840 – Interfund transfer to General Capital Equipment Replacement Fund for two (2) laptop computers for Township Assessor CAMA program.
 - \$189,100 – Interfund transfer to the General Capital Investment Fund (\$159,100 Courthouse exterior improvements, \$30,000 Courthouse Parking Lot Railing Project)
 - \$138,099 – Interfund Transfer to the Contingency Fund.

Target Expenses by Category

The largest General Fund expenditure category is personnel costs (salaries & benefits, automobile mileage, and uniform allowance) which total \$5,717,149 and represent **73.5%** of the total FY2014 General Fund expense budget of \$7,781,720; of this amount mileage in the amount of \$36,354 represents 0.05%, and uniforms in the amount of \$10,000 represents 0.013% of total General Fund expenses.

FY2015 Projected General Fund Expenditures By Category \$7,781,720





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General Fund Expenses by Category				
Account Title (category)	FY2014	% of Total	FY2015	% of Total
Personnel (includes mileage, uniforms)	\$5,513,330	74.6%	\$5,717,149	73.5%
Training & Professional Dev.	\$56,725	0.8%	\$56,326	0.7%
Commodities	\$232,232	3.1%	\$262,998	3.4%
Contractual Services	\$908,649	12.3%	\$915,717	11.6%
Capital Outlay	\$12,478	0.2%	\$11,578	0.1%
Other (includes interfund transfers)	\$671,388	9.1%	\$817,952	10.5%
Total	\$7,394,801	100%	\$7,781,720	100%

The FY2015 Jo Daviess County budget includes 113 full time positions. Two new positions were approved for FY2015. A new engineering position was approved for the Highway Department and an additional Court Security Officer position was approved for the Sheriff's Department.

Jo Daviess County, Illinois				
Full Time Employees by Department (FY2015 Budget)				
Department	Fund	# Full Time	Union	Non-Union
Sheriff's Department	General	38	31	7
Health Department	Special	9	0	9
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	General	2	0	2
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		79.9	31	48.9
Total - Special Fund		33.1	6	27.1



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

Description	FY2013 Budget	FY2014 Budget	FY2015 Budget	\$ Change '14 to '15	% Change '14 to '15
Salaries/Wages (Total)	5,414,187	5,470,033	5,620,390	150,357	2.7%
Health Insurance	1,042,439	1,066,440	1,138,100	71,660	6.7%
Social Security	334,571	335,266	349,015	13,749	4.1%
Medicare	78,055	78,599	81,784	3,225	4.1%
Pension (IMRF/SLEP)	734,468	737,081	730,273	(6,808)	-0.9%
Total	\$7,603,719	\$7,687,379	\$7,919,561	\$232,182	3.0%

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

Description	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Proposed	\$Change 14 to 15	%Change 14 to 15
Salaries- Full-time	3,226,198	3,313,182	3,371,007	3,443,435	3,579,111	135,677	3.9%
Salaries- Per diem	47,100	46,890	57,820	62,780	62,780	0	0.0%
Salaries- Part-time	130,698	138,144	111,137	191,992	186,771	(5,221)	-2.7%
Salaries- Overtime	225,716	224,910	231,620	176,229	168,545	(7,684)	-4.4%
Health Insurance	496,026	576,269	601,431	729,449	802,352	72,903	10.0%
Social Security	216,658	222,734	224,470	240,027	248,815	8,788	3.7%
Medicare	50,910	52,244	52,570	56,128	58,183	2,055	3.7%
Pension (IMRF/SLEP)	445,283	500,297	539,862	566,882	558,235	(8,647)	-1.5%
Total	\$4,838,589	\$5,074,670	\$5,189,917	\$5,466,922	\$5,664,792	\$197,872	3.6%

**General Fund Salaries/Wages & Employee Benefits
% Change from Prior Year
2008- 2015**

	% Actual Change 08 to 09	% 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
Salaries- Full-time	3.3%	1.4%	0.7%	0.7%	1.7%	2.3%	3.9%
Salaries- Per diem	-13.4%	0.6%	10.2%	-0.5%	23.3%	0.0%	0.0%
Salaries- Part-time -Temp	-24.7%	8.9%	-17.0%	5.7%	-19.5%	0.2%	-2.7%
Salaries- Overtime	12.3%	-10.3%	9.5%	-0.4%	3.0%	2.9%	-4.4%
Health Insurance	2.1%	0.2%	10.5%	16.2%	4.4%	2.8%	10.0%
Social Security	3.3%	-0.8%	0.2%	2.8%	0.8%	1.6%	3.7%
Medicare	2.9%	-0.6%	0.2%	2.6%	0.6%	1.6%	3.7%
Pension (IMRF/SLEP)	3.1%	10.9%	9.7%	12.4%	7.9%	1.6%	-1.5%
Total % Change	2.2%	1.6%	2.3%	4.9%	2.3%	2.2%	3.6%
% Change less IMRF/SLEP	2.1%	0.8%	0.6%	4.1%	1.7%	2.3%	4.2%
% Change less IMRF/SLEP/H. Insurance	2.1%	0.9%	-0.1%	2.6%	1.3%	2.2%	3.2%

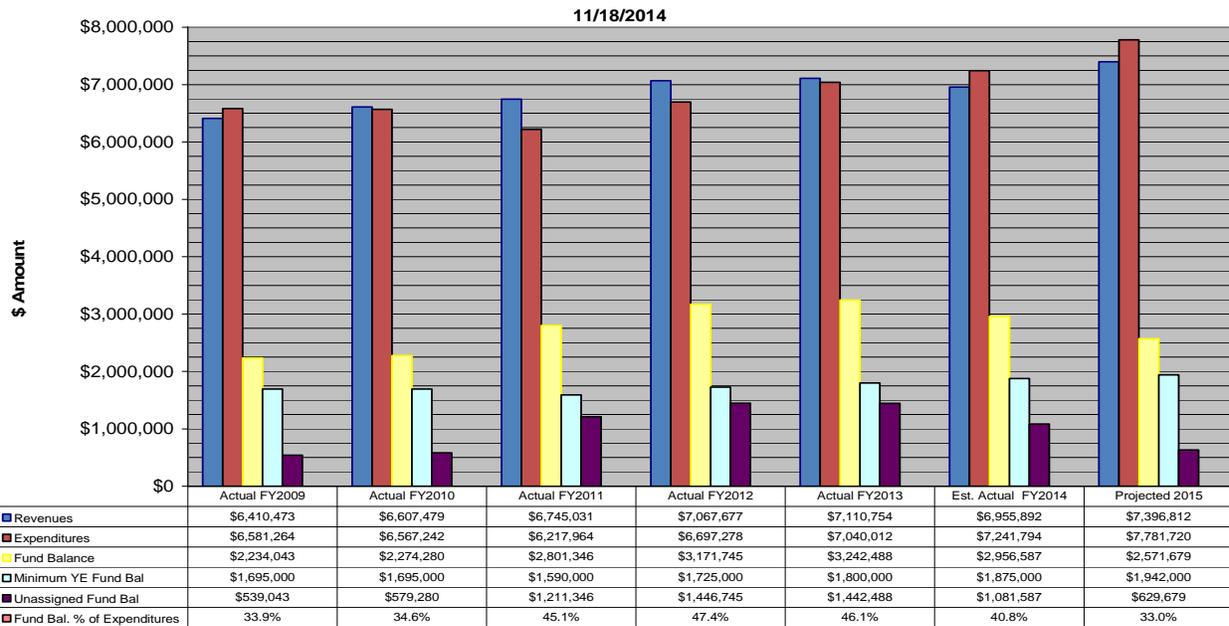


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General Fund Year End Fund Balance

The proposed FY2015 General Corporate Fund budget is a deficit budget in the amount of \$384,908 (the difference between revenues and expenses). To balance the FY2015 General Corporate budget the County Board approved the appropriation of fund balance. The projected beginning of the year (12/01/14) fund balance is estimated at \$2,956,587. The minimum fiscal year end fund balance policy for the General Fund requires an estimated three (3) months of operating expense or \$1,942,000 to be designated and retained in this fund. The estimated year end (11/30/15) fund balance for the General Corporate Fund is \$2,571,679. The estimated year end (11/30/2014) unassigned fund balance for the General Corporate Fund is \$629,679; this amount is a decrease of \$812,809 or 56.3% from the FY2013 actual year end unassigned fund balance of \$1,442,488.

Jo Daviess County General Fund Revenues, Expenditures, Fund Balance, Minimum Year End Fund Balance, Unassigned Fund Balance FY2009 - FY2015



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 FY2015 minimum year end fund balance policy requirement of \$1,942,000. Prior to the allocation or assignment of additional fund balance the projected FY2015 budget was a surplus budget in the amount of \$15,092. During final budget deliberations on 10/16/2014 the County Board determined that \$400,000 would be allocated from unassigned fund balance in the General Fund to fund the following unfunded requests: \$159,100 was appropriated for improvements to exterior of the 1900 addition to the Jo Daviess County Courthouse, \$60,000 was appropriated as a recurring expense for an additional Courthouse Security Officer, and \$30,000 was appropriated for the Courthouse parking lot railing project. Other designated appropriations included an interfund transfer of \$138,099 to the Contingency Fund, \$3,561 for the current Treasurer to provide training for the new Treasurer, \$3,900 for maintenance and software licenses used to assist in locating sex predators, bullying, and retrieving information, \$3,840 for two (2) laptop computers for the Township Assessor CAMA program, and additional recurring funding was approved for two agencies; \$500 for the Jo Carroll Solid Waste Agency and \$1,000 for Veteran Grave Markers.



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Major Projects/Programs

FY2014 - Several major projects and/or programs were completed or implemented in fiscal year 2014: The Highway Department completed construction of the Bethel Road Plum River Bridge, installed a temporary culvert on Stagecoach Trail over Clear Creek west of Warren, completed major deck repairs on Schapville Road Bridge over Hells Branch, completed construction of the Red Gates Road Culvert project, completed Highway 20 bank slide repairs on Elizabeth Scales Mound Road, completed repairs to the Elizabeth Township Pleasant Hill Road bridge, completed the Hanover Salt Building, and a contract was awarded for the Elizabeth/Guilford Township Longhollow Road Culvert Project.

The GIS/IT Department implemented iFiber network/NIU Internet connectivity between County facilities, continued implementation of SAN/Virtual Server project, implemented a new anti-virus software solution, completed adjustment of GIS land use layer to orthophotography for Quad townships, continued upgrading XP computers to Windows 7, and produced a new address fold-out map for resale; the Sheriff installed a Livescan camera for fingerprinting and background checks, installed a new door access control system for the Courthouse and Public Safety Building, received government surplus property to aid in emergency response, purchased a canine, repaired the roof on the Public Safety Building, participated in a 911 dispatch center consolidation feasibility study with other counties in the region and the County awarded a contract to Spillman Technologies Inc. and 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).

The Courthouse Sidewalk, Drainage and Railing Project was completed; implementation of the Jo Daviess County Position Classification and Compensation Plan was completed; as a direct-recipient of federal and state public transportation grants the County with assistance from the new Jo Daviess County Program Oversight Compliance Monitor (PCOM) developed and implemented plans to meet requirements of the federal and state public transportation grant program; the County Clerk & Recorder's Office began the project of digital reproduction of land records and vital records; the Treasurer updated the County Investment Policy; the Probation Department updated/revised its Pretrial Release Program; the Health Department installed a generator to assist in vaccine management; the Building & Zoning Office completed changes to the Guest Accommodations Ordinance, implemented new Guest Accommodations inspection forms, and an Ad-hoc committee was established to review proposed changes to the Zoning Ordinance; the Assessment Office implemented the remaining nine townships into the CAMA program, continued to update land use based on 2011 aerial photos, and required all township assessors per state statute to establish initial property values for all property in their respective assessment districts; the Convention and Visitors Bureau (CVB) continued to expand its international tourism marketing initiatives, hosted numerous international travel writers and partnered with the Illinois Office of Tourism and Great Rivers Country Region in which Jo Daviess County was featured at trade shows in Japan, the United Kingdom, Germany, Canada and Mexico, and a new Social Media Specialist position was implemented to strengthen and broaden marketing and promotion efforts for Galena/Jo Daviess County.

FY2015 - Some of the projects planned for fiscal year 2015: complete the Jo Daviess County Transit Facility Addition Project; the GIS/IT Department plans to complete implementation of the SAN/Virtual servers project, upgrade the GIS website, assist with implementation of new Public Safety software, complete GIS land use layer update for final Quad townships to assist with establishing farmland assessment values, complete upgrading XP workstations to Windows 7, develop/design a plan for new phone system compatible with NG911 phone system, update Continuity of Operations Plan (COOP) to be accurate with computer network disaster recovery plan.



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The Treasurer's Office plans to implement a new Civic Systems financial software upgrade called Clarity and continue to work on implementing a direct deposit system for taxing bodies; the Public Health Department plans to complete the process of developing a new IPAN that includes a community needs assessment and identifies the top three health issues in the County, Home Health Care plans to purchase new laptop computers, a refrigerator purchase is planned to comply with CDC storage and handling of vaccine and new carpeting is planned for the upper level of the Health Department building; Emergency Management plans to research, plan and 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; the Probation Department plans to establish a LEADS program within the Probation Department; the Circuit Clerk plans to research software programs available to Illinois Circuit Clerk's Offices with the goal of changing/updating software in the future; the Judicial Court plans to complete the update of the Courtsmart system, this is the recording system for all court hearings in the JDC Courthouse and paid for by the State of Illinois; the Convention and Visitors Bureau (CVB) plans to consider options to serve the visitors including a mobile unit, a new decentralized location, and kiosks, an event with reception and awards is planned in 2015 for the 30th anniversary of the CVB in Jo Daviess County, the Building & Zoning Department plans to complete the Ad-hoc Zoning Committee review of the Zoning Ordinance and forward recommendations on for public hearing, complete implementation of new software program for Guest Accommodations, review the current e-pay program and initiate changes if needed, and hire and train a full time secretary.

The County plans to continue to address critical maintenance issues associated with the Courthouse including tuckpointing and improvements to the exterior of the 1900 addition to the Jo Daviess County Courthouse and the Courthouse parking lot railing project, the Sheriff plans to implement the new Public Safety software system including records management system (RMS), computer aided dispatch system (CAD) and a jail management system (JMS), implement a Next Generation phone system (NG911) for the JDC 911 system, review Courthouse security options and hire a third full-time Courthouse Security Officer; the Assessment Office plans to continue to update land use for the final set of quad townships, fine tune implementation of the CAMA program, and two township assessment districts will receive laptop computers and CAMA program training; the County Clerk plans to complete implementation of digital reproduction of land records and vital records.

The Highway Department plans to complete the Elizabeth/Guilford Township Longhollow/Broderecht Road Culvert Project; the Stagecoach Trail Culverts Project over Clear Creek and a Tributary of Clear Creek; the Willow Road Cold in Place Recycling Project; and the Galena Salt/Storage Building. Several other Highway projects are in the planning stages and could be ready to bid/construct in FY2015 including: Willow Road Culvert over Muddy Plum River and the Massbach Road Culvert over Scrub Creek. Several improvement projects are planned for the Highway Facility in Hanover including a new concrete floor for the truck storage building and complete the first phase of the window replacement project.

Acknowledgements

Preparation of the FY2015 Jo Daviess County budget was truly a team effort and was accomplished only through the combined efforts, participation and cooperation of all County officials, Department Heads, the Finance Tax, & Budgets Committee, the County Board, County Board committees, county staff and agencies.

Thank you to the members of the Jo Daviess County Board and members of the Finance, Tax, & Budgets Committee for your dedicated commitment and participation in developing the FY2015 Jo Daviess County budget. Thank you to County Treasurer Carol Soat, Chief County Assessment Officer Donna Berlage, and County Clerk Jean Dimke and members of your respective staff for providing timely financial information



JO DAVIESS COUNTY

Office of the County Administrator

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during the FY2015 budget process. Thank you to all County Department Heads, for your participation and cooperation over several months of budget planning and preparation. I would also like to thank Melisa Hammer and Mary Althof for their assistance and technical support in preparing this budget.

I am pleased to present to you the FY2015 Jo Daviess County Annual Budget, Appropriations Ordinance, and Tax Levy Ordinance for your approval and adoption.

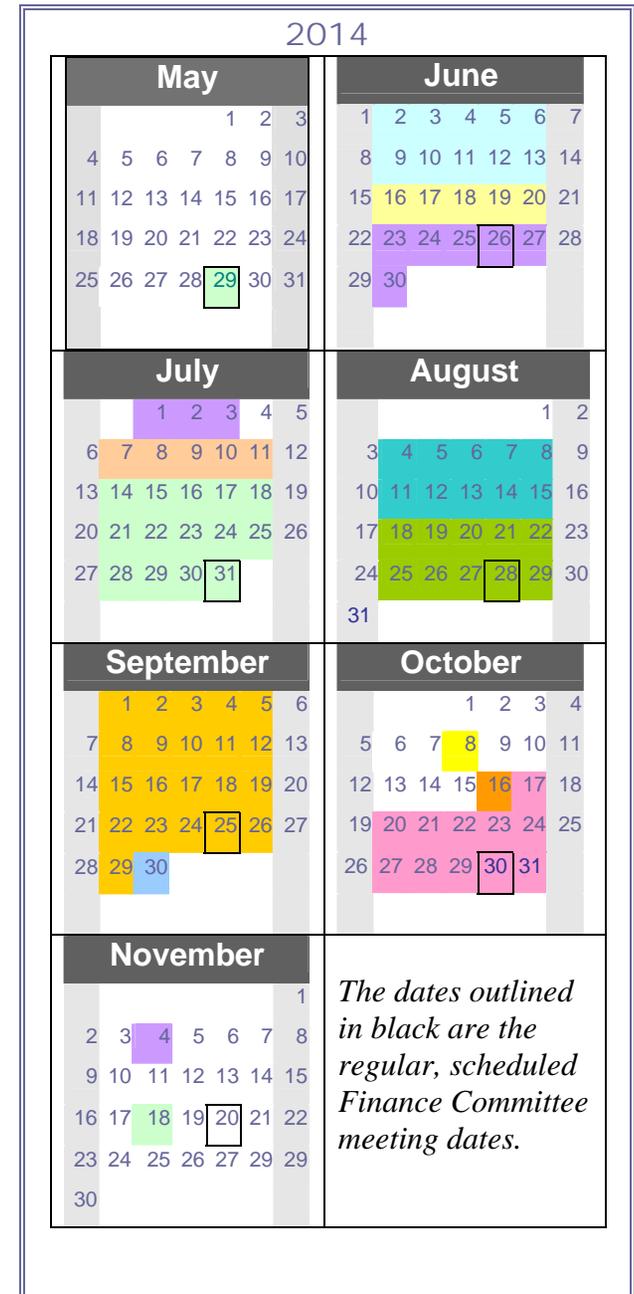
Respectfully submitted,

A handwritten signature in cursive script that reads "Dan Reimer".

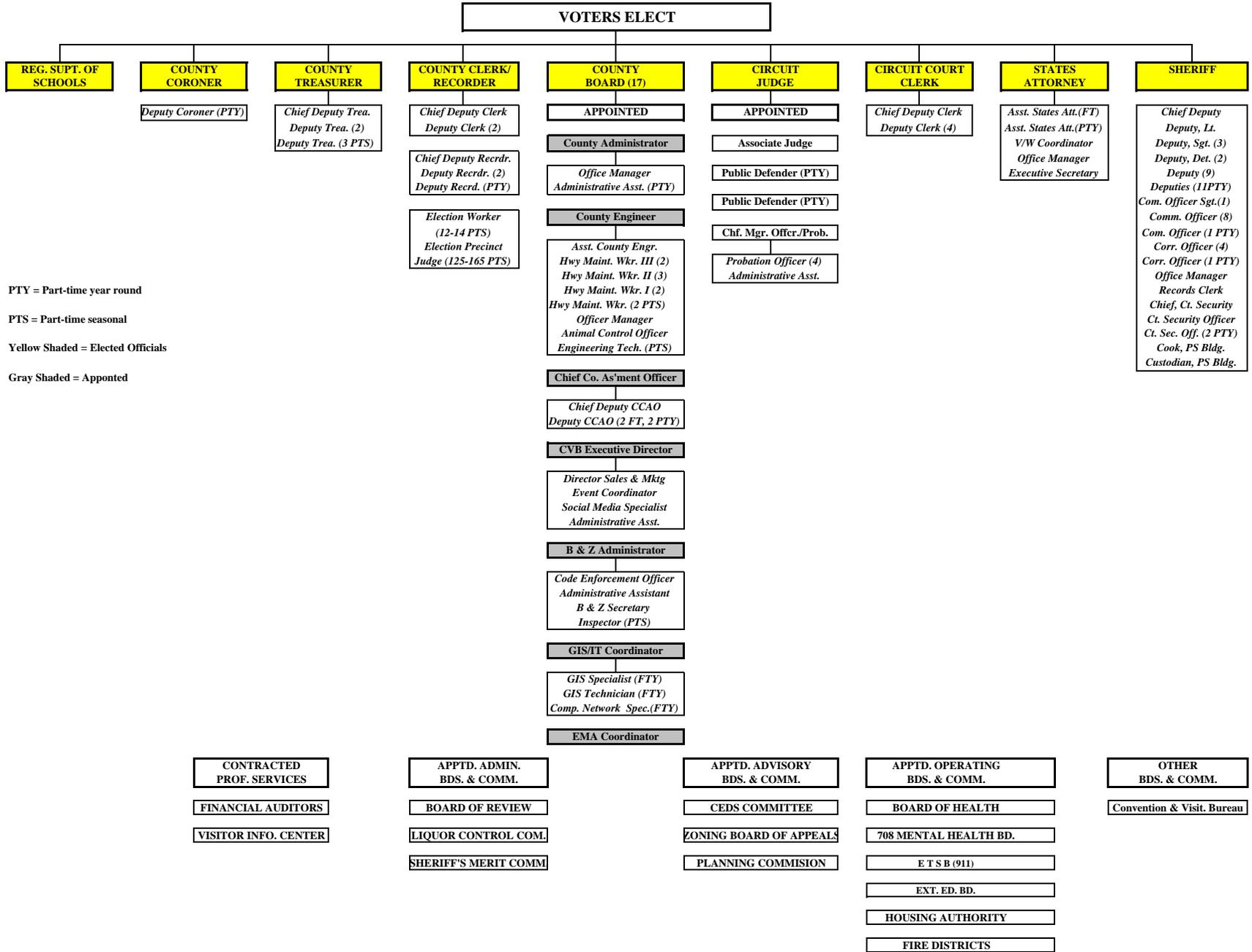
Dan Reimer
Jo Daviess County Administrator

Approved FY2015 JDC Budget Preparation Schedule

Budget Phase	Responsibility	Starting	Ending
1. Approve FY2015 Budget Preparation Schedule	Finance Committee	5/29/14	5/29/14
2. Distribute Round 1 revenue estimate forms on June 2 nd for all fund types; due June 13 th	Department Heads County Administrator	06/02/14	6/13/14
3. Assemble master sheet of all revenue projections and evaluate changes by source (incorporate comparative data)	County Administrator	6/13/14	6/20/14
4. Meet to review revenue estimates, determine preliminary distribution of tax levy, establish budget guidelines and set initial target funding amounts for departments & agencies	Finance Committee County Administrator	6/23/14	7/3/14
5. Distribute budget guidelines & expense budget forms to Department Heads and agencies	County Administrator	7/7/14	7/11/14
6. Department Heads and agencies develop expense estimates	Department Heads Agencies Committees	7/14/14	8/01/14
7. Develop preliminary budget; budget proposals due August 4 th ; return to County Administrator for review, summarization & organization	County Administrator	8/04/14	8/15/14
8. Joint committee meetings; Finance Committee and parent committees met to review department and agency budgets, ask questions, approve budget plans and move budgets forward individually to draft budget document, Round 2 Revenue Estimates due	Department Heads Finance Committee County Administrator	8/18/14	8/28/14
9. Prepare Budget Review Session Guides; prepare draft budget documents	County Administrator	9/01/14	09/30/14
10. Budget Review – Step 1: Review and approve tax levy; Step 2: Review General Fund revenue estimates; Step 3: Review and approve Special Fund budgets	County Board County Administrator	09/30/14	09/30/14
11. Budget Review – Step 4: Review and approve General Fund expense budgets, review only of unfunded requests	County Board County Administrator	10/8/14	10/8/14
12. Budget Review – Step 5: Approval of unfunded requests; any other required decisions to complete comprehensive budget process.	County Board County Administrator	10/16/14	10/16/14
13. Prepare recommended budget for distribution to County Board	County Administrator	10/17/14	10/31/14
14. Publish Truth in Taxation notice (if applicable) & notice of availability of proposed budget and hold Truth in Taxation hearing.	County Board County Administrator County Clerk	11/04/14	11/11/14
15. Presentation of FY2015 budget - Adopt Budget, Appropriation Ordinance & Tax Levy Ordinance	County Board County Administrator	11/18/14	11/18/14



ORGANIZATION CHART OF JO DAVIESS COUNTY GOVERNMENT



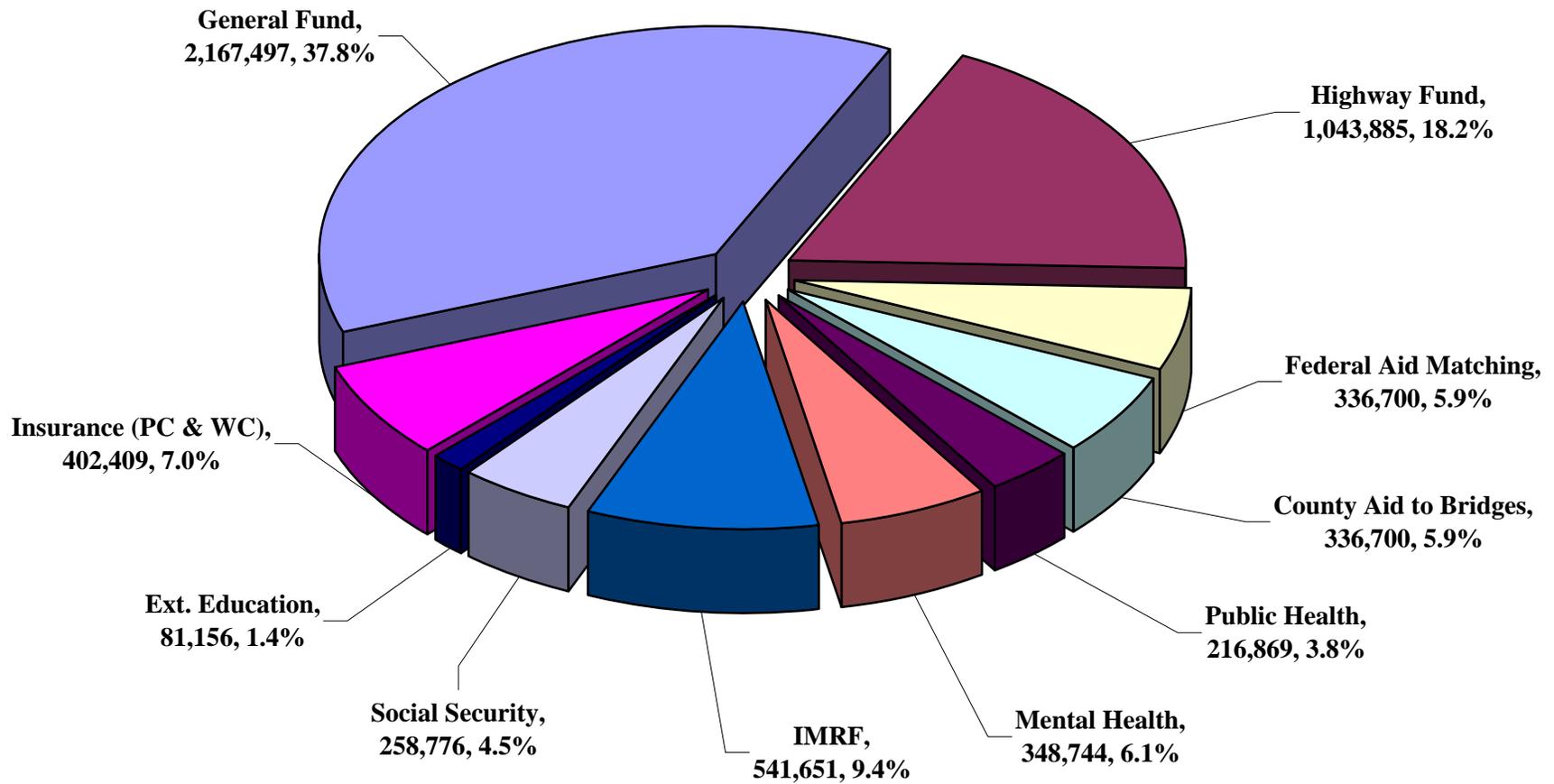
PTY = Part-time year round
 PTS = Part-time seasonal
 Yellow Shaded = Elected Officials
 Gray Shaded = Appointed

Jo Daviess County, Illinois Tax Rates and Extensions

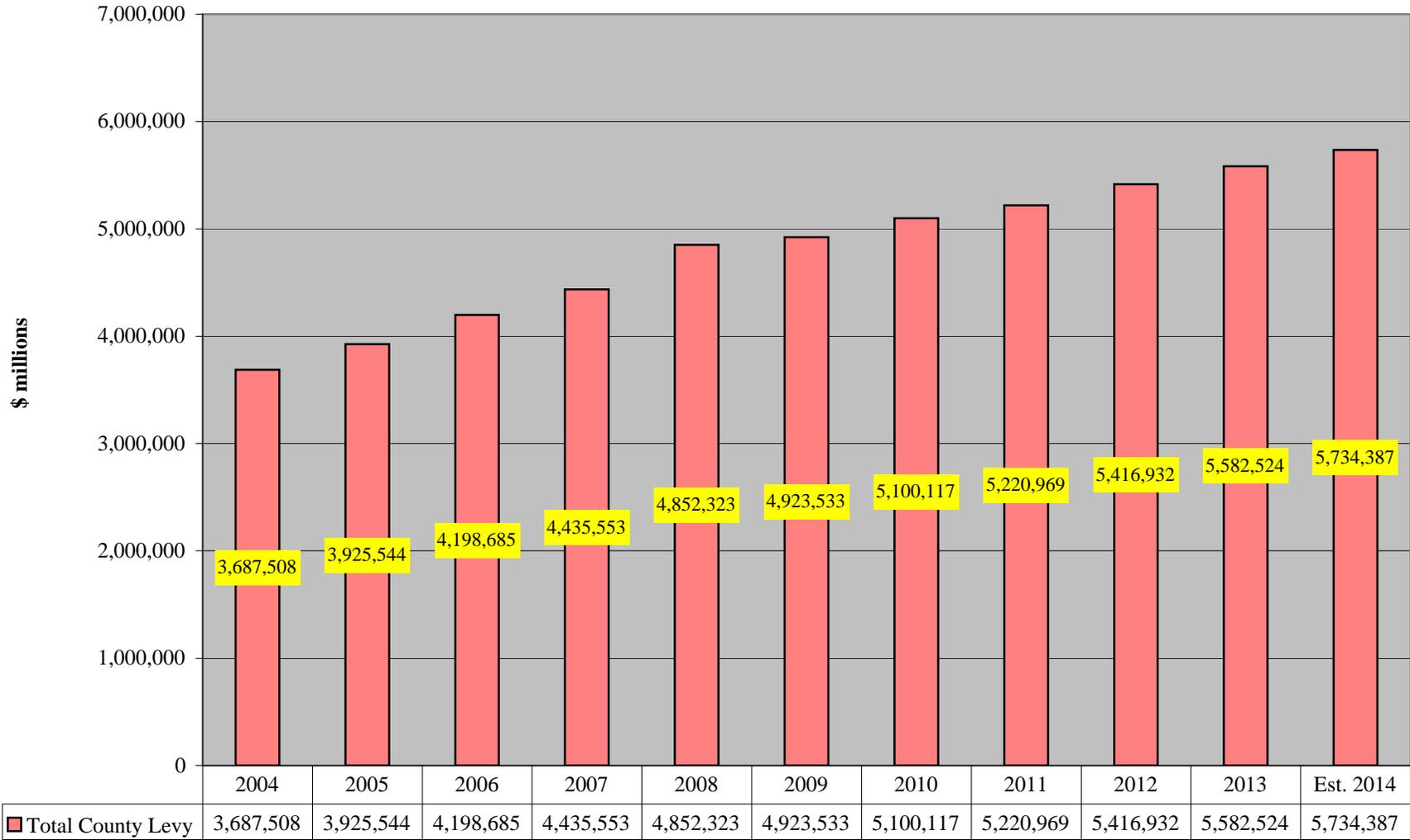
2011 thru 2013 Proposed 2014 (payable 2015)

	2011				2012				2013				2014				
	Tax Levy				Tax Levy				Tax Levy				PROPOSED				
	ACTUAL				ACTUAL				ACTUAL				ESTIMATED				
Assessed valuation	\$760,254,141				\$724,614,974				\$677,425,066				\$673,400,000				
\$ Increase	(\$31,185,622)				(\$35,639,167)				(\$47,189,908)				(\$4,025,066)				
% Increase	-3.9%				-4.7%				-6.5%				-0.6%				FY2014
	Rate	Actual Levy	+(-)	% Change	Rate	Actual Levy	+(-)	% Change	Rate	Proposed Levy	+(-)	% Change	Rate	Proposed Levy	+(-)	% Change	fund balance (12/01/13)
General (as needed)	0.22788	\$1,732,467	\$59,047	3.53%	0.25108	\$1,819,363	\$86,896	5.02%	0.27590	\$1,869,016	\$49,652	2.73%	0.32187	\$2,167,497	\$298,481	15.97%	\$3,242,488
Highway (.200)	0.10489	\$797,431	-\$578	-0.07%	0.11554	\$837,220	\$39,790	4.99%	0.13236	\$896,640	\$59,420	7.10%	0.15502	\$1,043,885	\$147,245	16.42%	\$1,193,030
Matching (.050)	0.04010	\$304,862	-\$159	-0.05%	0.04416	\$319,990	\$15,128	4.96%	0.04850	\$328,551	\$8,561	2.68%	0.05000	\$336,700	\$8,149	2.48%	\$856,793
Bridge (.050)	0.04010	\$304,862	-\$159	-0.05%	0.04582	\$332,019	\$27,157	8.91%	0.05000	\$338,713	\$6,694	2.02%	0.05000	\$336,700	-\$2,013	-0.59%	\$532,022
Public Health (.120)	0.06868	\$522,143	-\$366	-0.07%	0.07204	\$522,013	-\$130	-0.02%	0.07706	\$522,024	\$11	0.00%	0.03221	\$216,869	-\$305,155	-58.46%	\$1,051,027
Mental Health (.150)	0.04432	\$336,945	-\$209	-0.06%	0.04741	\$343,540	\$6,595	1.96%	0.05072	\$343,590	\$50	0.01%	0.05179	\$348,744	\$5,154	1.50%	\$28,356
IMRF (as needed)	0.06322	\$480,633	\$57,529	13.60%	0.06921	\$501,506	\$20,873	4.34%	0.10210	\$691,651	\$190,145	37.91%	0.08044	\$541,651	-\$150,000	-21.69%	\$376,302
Social Security Tax (as needed)	0.03405	\$258,867	\$6,002	2.37%	0.03571	\$258,760	-\$107	-0.04%	0.03820	\$258,776	\$16	0.01%	0.03843	\$258,776	\$0	0.00%	\$228,880
Extension Education (.050)	0.01056	\$80,283	\$31	0.04%	0.01106	\$80,142	-\$141	-0.18%	0.01198	\$81,156	\$1,013	1.26%	0.01205	\$81,156	\$0	0.00%	\$1
Insurance (as needed)	0.05294	\$402,479	-\$285	-0.07%	0.05553	\$402,379	-\$100	-0.02%	0.03726	\$252,409	-\$149,970	-37.27%	0.05976	\$402,409	\$150,000	59.43%	\$663,516
COUNTY TOTALS	0.68674	\$5,220,969	\$120,852	2.37%	0.74756	\$5,416,932	\$195,962	3.75%	0.82408	\$5,582,524	\$165,593	3.06%	0.85156	\$5,734,387	\$151,863	2.72%	
Dollar change from previous year		\$120,852				\$195,962				\$165,593				\$151,863			
% change from previous year		2.4%				3.75%				3.06%				2.72%			
Special Service Area #1		\$80,004	\$9,993	14.27%		\$80,003	\$0	0.00%		\$72,977	-\$7,027	-8.78%		\$73,000	\$23	0.03%	
Special Service Area #2 & 4		\$63,184	-\$736	-1.15%		\$61,317	-\$1,866	-2.95%		\$58,243	-\$3,074	-5.01%		\$59,000	\$757	1.30%	
Special Service Area #3		\$0	\$0	0.00%		\$0	\$0	0.00%		\$0	\$0	0.00%		\$0	\$0	0.00%	
Special Service Area #5		\$28,318	\$0	0.00%		\$28,319	\$1	0.00%		\$27,312	-\$1,007	-3.56%		\$29,808	\$2,496	9.14%	
SSA TOTALS		\$171,505	\$9,257	5.71%		\$169,640	-\$1,866	-1.09%		\$158,532	-\$11,108	-6.55%		\$161,808	\$3,276	2.07%	
Dollar change from previous year		\$9,257				-\$1,866				-\$11,108				\$3,276			
% change from previous year		5.7%				-1.1%				-6.5%				2.1%			
TOTAL OVERALL LEVY		\$5,392,475				\$5,586,571				\$5,741,056	\$154,485	2.77%		\$5,896,195	\$155,139	2.70%	
Dollar change from previous year		\$130,110				\$194,097				\$154,485				\$155,139			
% change from previous year		2.47%				3.60%				2.77%				2.70%			

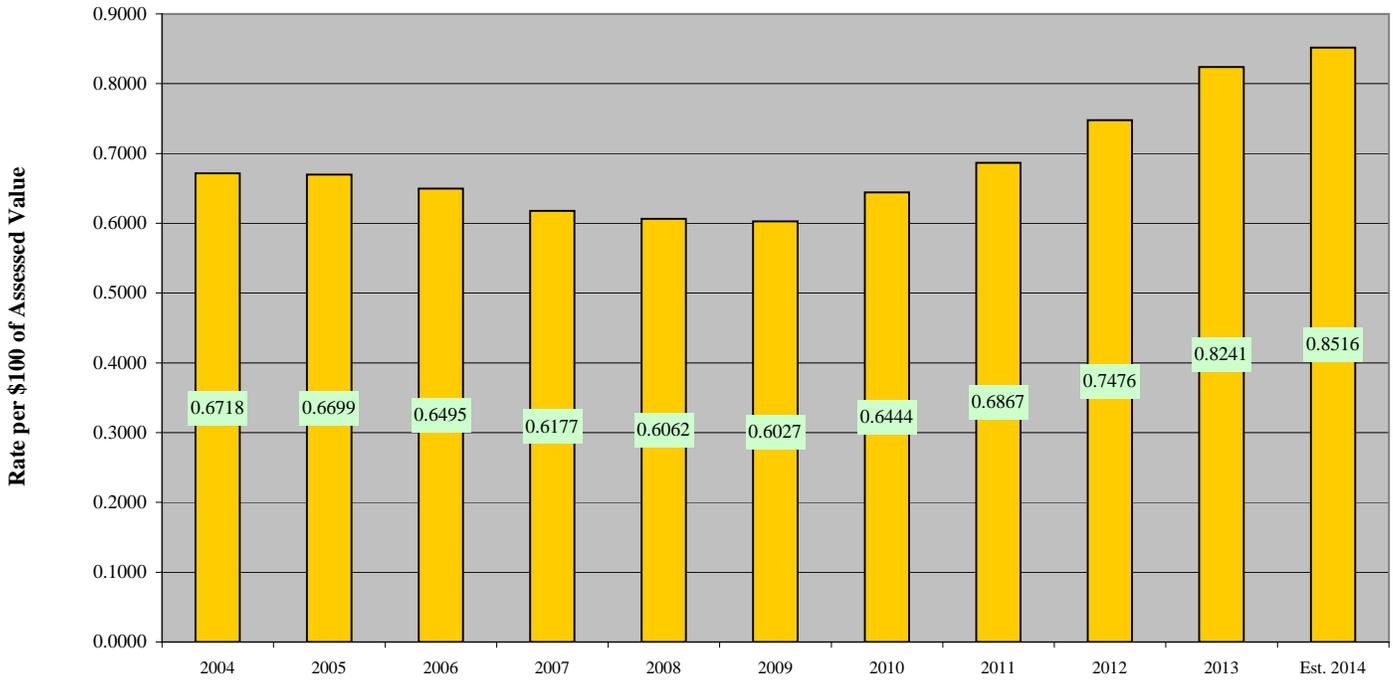
Jo Daviess County
Proposed 2014 Property Tax Levy (Payable FY2015)
(Less Special Service Areas) - \$5,734,387



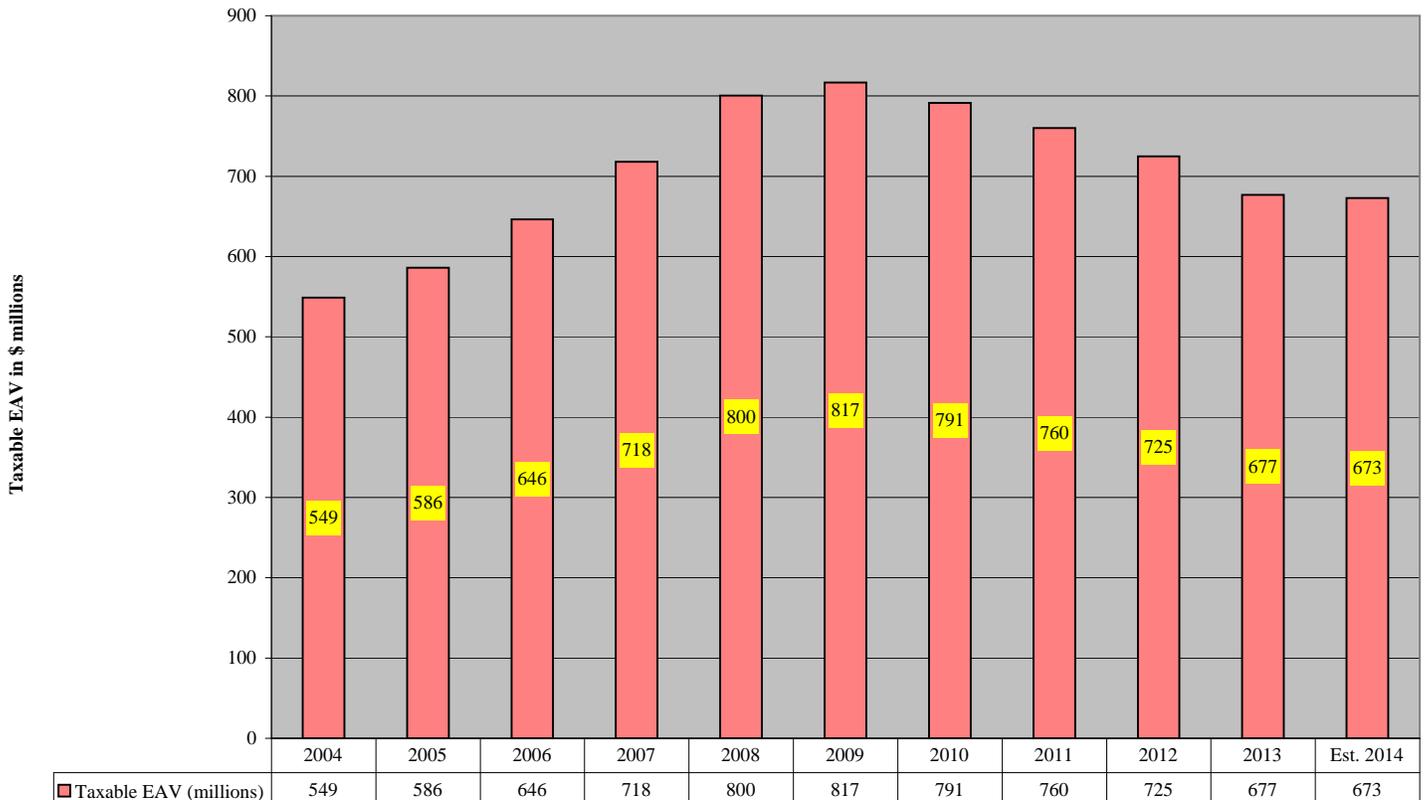
Jo Daviess County Total Levy 2004-2014



Jo Daviess County Property Tax Levy Rate 2003 - 2014



Jo Daviess County Taxable Equalized Assessed Value (EAV) 2003-2014



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 FY2015, an estimated three (3) months of operating expense is required to be retained in this fund. Therefore **\$1,942,000** 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
FY2015**

General Fund FY2015 Budget Summary

REVENUES

Fund Balance ending FY2014:		\$ 2,956,585								
	Year Ended	Year Ended	Year Ended	Year Ended			Year Ended	\$ Amount		
	Nov. 30,	Nov. 30	Nov. 30	Nov. 30			Nov. 30	Budget	%	
	2011	2012	2013	2014			2015	Change	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	Budget	10-mo Actual	Est. Actual 2014	PROPOSED	2014 to 2015	14 to '15
	TAXES	1,651,994	1,709,567	1,820,819	1,869,011	1,475,897	1,869,016	2,167,497	298,486	16.0%
	LICENSES & PERMITS	284,788	357,230	276,466	261,635	252,099	253,870	259,245	(2,390)	-0.9%
	INTERGOVERNMENTAL	2,000,195	2,130,850	2,359,132	2,118,946	1,717,343	2,165,606	2,271,979	153,033	7.2%
	STATE GRANTS	0	0	0	0	0	0	0	0	0.0%
	FEDERAL GRANTS	103,583	125,673	43,582	102,275	96,286	101,658	107,950	5,675	5.5%
	OTHER INTERGOVERNMENTAL	344,923	386,708	332,140	321,639	264,671	337,617	379,946	58,307	18.1%
	FINES & FORFEITURES	559,769	527,652	431,107	403,200	263,699	400,800	400,800	(2,400)	-0.6%
	SERVICE CHARGES	452,493	470,041	462,800	477,900	281,069	434,571	435,193	(42,707)	-8.9%
	PRINTING FEES	26,672	29,354	24,953	25,100	17,266	24,893	23,800	(1,300)	-5.2%
	OTHER REVENUES	88,182	90,023	99,039	69,888	54,306	71,292	69,282	(606)	-0.9%
	INTERFUND TRANSFERS	1,232,430	1,240,579	1,260,716	1,305,139	1,015,615	1,296,569	1,281,120	(24,019)	-1.8%
	Total	6,745,031	7,067,677	7,110,754	6,954,733	5,438,253	6,955,892	7,396,812	442,080	6.4%
	Total less Grants & State Rev. Stamps	6,550,781	6,842,308	6,959,411	6,736,458	5,341,966	6,748,234	7,182,862	446,405	6.6%
	Total less Grants, IFT's, State Rev. Stamps	5,318,351	5,601,729	5,698,695	5,431,319	4,326,352	5,451,665	5,901,742	470,423	8.7%
<i>Detail of above totals</i>										
	TAXES									
31110	Property Taxes	1,651,994	1,709,567	1,820,819	1,869,011	1,475,897	1,869,016	2,167,497	298,486	16.0% D. Berlage/ J. Dimke
	LICENSES & PERMITS									
32110	Liquor Licenses	30,175	31,025	37,482	31,025	31,925	31,925	31,025	0	0.0% J. Dimke
32210	Marriage Licenses	16,155	18,360	17,370	18,360	16,380	17,370	17,370	(990)	-5.4% J. Dimke
32310	Guest Accommodations Fees	165,700	163,450	160,050	158,000	160,150	160,150	158,000	0	0.0% L. Delvaux
32510	Annual Billboard Fees	2,925	2,925	2,925	2,850	2,925	2,925	2,850	0	0.0% L. Delvaux
32610	Building Permits	63,483	127,370	43,189	46,400	40,019	40,000	45,000	(1,400)	-3.0% L. Delvaux
32710	Communications Tower Fees	6,000	14,100	15,450	5,000	700	1,500	5,000	0	0.0% L. Delvaux
32810	Wind Energy Fees	350	0	0	0	0	0	0	0	#DIV/0! L. Delvaux
	INTERGOVERNMENTAL									
34110	State Income Tax	925,286	1,035,204	1,231,757	1,093,023	804,766	1,106,016	1,120,394	27,371	2.5% D. Reimer
34210	Corporate Personal Property Rplc. Tax	136,501	133,454	150,088	142,529	144,372	149,122	149,122	6,593	4.6% D. Reimer
34220	County Supplemental Sales Tax (1/4%)	582,090	593,138	604,524	599,623	513,052	611,615	611,615	11,992	2.0% D. Reimer
34410	County Sales Tax (1%)	192,818	188,824	178,124	89,692	83,146	91,486	181,687	91,995	102.6% D. Reimer
34510	Local Use Tax	163,500	178,242	194,324	194,079	171,732	207,090	209,161	15,082	7.8% D. Reimer
34520	Inheritance Tax	0	1,988	0	0	0	0	0	0	#DIV/0! C. Soat
34611	Local Share Video Gaming Tax	0	0	0	0	0	0	0	0	#DIV/0! D. Reimer
34705	Live Scan Programs Grant	0	0	0	0	0	0	0	0	#DIV/0! K. Turner
34730	Death Certificate Surcharge	0	0	316	0	277	277	0	0	#DIV/0! D. Reimer/C. Soat
	STATE GRANTS									
34740	Downstate Operating Assistance Grant	0	0	0	0	0	0	0	0	#DIV/0! R. Kelzer

**Jo Daviess County, IL
Annual Budget
FY2015**

**General Fund FY2015 Budget Summary
REVENUES**

Fund Balance ending FY2014:											\$	2,956,585										
Year Ended											Year Ended		Year Ended		Year Ended		Year Ended		\$ Amount			
Nov. 30,											Nov. 30		Nov. 30		Nov. 30		Nov. 30		Budget		%	
2011											2012		2013		2014		2015		Change		Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	Budget	10-mo Actual	Est. Actual 2014	PROPOSED	2014 to 2015	14 to '15												
34872	IDOT Granted Vehicles - State Portion	0	0	0	0	0	0	0	0	#DIV/0!	R. Kelzer											
34831	ARRA JDC Transit Capital Grant	0	0	0	0	0	0	0	0	#DIV/0!	R. Kelzer											
FEDERAL GRANTS																						
34820	Victim Assistance Grant	13,300	13,680	14,543	15,750	13,519	17,325	17,325	1,575	10.0%	J. Hay											
34821	IL Law Enforcement Alarm System	8,731	7,219	3,354	3,000	4,086	4,000	4,000	1,000	33.3%	K. Turner											
34825	USDOJ Bulletproof Vest Partner Grant	3,200	0	0	0	0	0	5,750	5,750	#DIV/0!	K. Turner											
34830	Federal Entitlement Land (PLIT payments)	17,340	17,724	17,276	11,275	18,657	18,657	17,750	6,475	57.4%	D. Reimer											
34831	ARRA JDC Transit Capital Grant	0	0	0	0	0	0	0	0	#DIV/0!	R. Kelzer											
34835	USDOJ-COPS	0	0	0	0	0	0	0	0	#DIV/0!	K. Turner											
34840	Federal Control Land Lease	57,625	73,975	0	66,500	60,025	60,025	60,025	(6,475)	-9.7%	D. Reimer											
34845	USDOJ-SCAAP	579	4,034	4,652	600	0	1,651	600	0	0.0%	K. Turner											
34865	Holiday Patrol Grant	0	7,287	3,757	0	0	0	0	0	#DIV/0!	K. Turner											
34870	Public Transit	0	0	0	0	0	0	0	0	#DIV/0!	R. Kelzer											
34875	Hemp Grant Revenue	2,809	1,754	0	5,150	0	0	2,500	(2,650)	-51.5%	K. Turner/C. Pedersen											
OTHER INTERGOVERNMENTAL																						
34920	Election Reimbursement	20,587	15,430	8,580	15,000	15,987	15,987	8,580	(6,420)	-42.8%	J. Dimke											
34930	Fish/Wildlife Refuge Act JDC 80%	3,971	4,274	3,958	4,000	5,593	5,593	5,600	1,600	40.0%	D. Reimer/C. Soat											
34931	Fish/Wildlife Refuge Act RR SCH 20%	993	1,068	989	1,000	1,398	1,398	1,400	400	40.0%	C. Soat/D. Reimer											
34940	Salary Reimbursement	290,910	349,897	302,261	286,639	237,700	302,639	346,766	60,127	21.0%	C. Soat/D. Reimer											
34985	ESDA Salary Reimbursement	27,188	16,039	14,796	15,000	3,993	12,000	10,000	(5,000)	-33.3%	C. Pedersen											
	ITTF Grant - UCP	0	0	0	0	0	0	7,600	7,600	#DIV/0!												
34950	Hazmat Grant County Reimbursement	0	0	0	0	0	0	0	0	#DIV/0!	K. Turner											
34970	Sheriff's Village of Hanover contract	0	0	0	0	0	0	0	0	#DIV/0!	K. Turner											
34990	Sheriff's I.L.E.T.S.B. Reimb	1,274	0	0	0	0	0	0	0	#DIV/0!	C. Soat											
34995	Medical Reimbursement-Inmate	0	0	1,555	0	0	0	0	0	#DIV/0!	K. Turner											
FINES & FORFEITURES																						
35110	Court Costs, Fines, & Fees	417,590	367,564	311,081	305,000	227,036	295,000	295,000	(10,000)	-3.3%	S. Wand											
35210	Criminal Fines	35,889	29,043	31,296	21,000	32,077	30,000	30,000	9,000	42.9%	S. Wand											
35410	Penalties on Tax Collection	98,461	123,224	81,820	70,000	109	70,000	70,000	0	0.0%	C. Soat											
35510	Law Library Fees	7,580	6,970	6,160	6,700	4,370	5,600	5,600	(1,100)	-16.4%	S. Wand											
35710	NSF Replacement	250	475	300	200	108	200	200	0	0.0%	C. Soat											
35810	Zoning Violations		375	450	300	0	0	0	(300)	-100.0%	L. Delvaux											
SERVICE CHARGES																						
36110	Sheriff's Fees	56,686	50,959	49,635	55,000	35,372	40,000	45,000	(10,000)	-18.2%	K. Turner											
36115	Coroners Fees	0	0	0	0	0	0	0	0	#DIV/0!	B. Laity											
36210	Housing of Prisoners	12,323	17,191	13,143	7,500	19,355	17,000	7,500	0	0.0%	K. Turner											
36215	States Attorney's Fees	12,286	10,856	8,926	9,000	6,948	9,000	9,000	0	0.0%	J. Hay/S. Wand											
36310	Public Defender Fees	3,601	1,714	2,430	1,950	4,223	5,000	4,750	2,800	143.6%	L. Brandenburg											
36315	Hearing Fees	10,450	6,850	12,250	7,200	8,825	9,000	7,500	300	4.2%	L. Delvaux											
36700	Revenue Stamps (County Portion)	45,333	49,849	53,881	58,000	43,956	53,000	53,000	(5,000)	-8.6%	J. Dimke											

Jo Daviess County, IL
Annual Budget
FY2015

General Fund FY2015 Budget Summary

REVENUES

Fund Balance ending FY2014:		\$ 2,956,585									
		Year Ended	Year Ended	Year Ended	Year Ended			Year Ended	\$ Amount		
		Nov. 30,	Nov. 30	Nov. 30	Nov. 30			Nov. 30	Budget	%	
		2011	2012	2013	2014			2015	Change	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	Budget	10-mo Actual	Est. Actual 2014	PROPOSED	2014 to 2015	14 to '15	
36701	Plat Book Sales	0	0	0	0	0	0	0	0	#DIV/0!	D. Berlage
36702	Zoning Booklets	21	127	74	75	23	25	75	0	0.0%	L. Delvaux
36706	County Clerk's Earnings	173,944	186,274	169,750	182,600	126,627	149,546	158,518	(24,082)	-13.2%	J. Dimke
36709	Zoning Certificate Fees	10,045	11,335	10,970	8,825	12,095	12,900	11,000	2,175	24.6%	L. Delvaux
36711	Indemnity Fees	5,900	6,580	5,240	5,100	0	5,100	5,100	0	0.0%	C. Soat
36712	Zoning Administration Fees	300	450	686	650	1,000	1,000	750	100	15.4%	L. Delvaux
36713	State Portion Revenue Stamps	90,667	99,697	107,761	116,000	0	106,000	106,000	(10,000)	-8.6%	J. Dimke
36803	Court Security Fees	30,937	28,161	28,055	26,000	22,646	27,000	27,000	1,000	3.8%	S. Wand
	PRINTING FEES										
37110	Delinquent Publications	6,290	7,190	5,510	5,500	0	5,500	5,500	0	0.0%	C. Soat
37410	Assessor Copy/Fax	13,691	14,614	12,402	13,500	11,343	13,500	12,500	(1,000)	-7.4%	D. Berlage
37610	Duplicate Tax Bills	6,692	7,551	7,041	6,100	5,923	5,893	5,800	(300)	-4.9%	C. Soat
	OTHER REVENUES										
38110	Interest	15,994	13,052	14,004	12,000	11,179	12,000	12,000	0	0.0%	C. Soat
38112	CD Interest	2,410	5,280	3,041	2,500	3,534	3,110	2,500	0	0.0%	C. Soat
38114	I.P.T.I.P. Interest	21	27	16	12	6	6	6	(6)	-50.0%	C. Soat
38115	Emergency Planning Interest	3	1	1	1	1	1	1	0	0.0%	C. Soat
38120	Collector Account Interest	1,880	3,270	1,058	350	0	1,100	600	250	71.4%	C. Soat
38125	Jo Daviess Workshop, Inc. audit cost	3,399	1,458	1,617	1,700	1,664	1,664	1,700	0	0.0%	D. Reimer
38135	Franchise Fees	39,072	42,136	40,339	39,000	23,927	39,000	39,000	0	0.0%	D. Reimer
38140	Donations	880	0	0	0	0	0	0	0	#DIV/0!	K. Turner
38157	Workers Comp Proceeds	0	1,629	21,562	0	0	0	0	0	#DIV/0!	D. Reimer
38155	Additional Recorder Fee- County	2,694	2,850	2,612	2,850	1,679	1,880	2,000	(850)	-29.8%	J. Dimke
38160	Additional Recorder Fee- Rec Auto	2,694	2,850	964	0	0	0	0	0	#DIV/0!	J. Dimke
38217	Insurance Settlement Payments	0	1,308	0	0	0	0	0	0	#DIV/0!	D. Reimer
38905	Dues & Meeting Reimbursement from UCCI	2,175	2,600	3,325	1,875	550	1,875	1,875	0	0.0%	D. Reimer
38910	Miscellaneous	10	728	24	100	156	156	100	0	0.0%	C. Soat
38911	Sheriff's Dept. Miscellaneous	16,951	12,835	10,477	7,000	9,051	8,000	7,000	0	0.0%	K. Turner
38930	Addressing Fees	0	0	0	2,500	2,560	2,500	2,500	0	0.0%	L. Delvaux
38937	Twp Assessment District Reimbursement	0	0	0	0	0	0	0	0	#DIV/0!	D. Berlage
	INTERFUND TRANSFERS										
39910	Transfer in from Highway Audit Fees	9,220	9,444	13,703	11,600	11,994	11,994	12,000	400	3.4%	D. Reimer
39911	Transfer in from Public Health - Audit Fees	8,545	5,089	2,897	3,000	3,758	3,758	3,800	800	26.7%	D. Reimer
39912	Transfer in from HHC - Audit Fees	1,616	1,279	1,580	1,740	1,844	1,844	1,900	160	9.2%	D. Reimer
39913	Transfer in from ETSB (911) - Audit Fees	977	830	1,180	1,000	0	1,100	1,000	0	0.0%	D. Reimer
39914	Transfer in from Tourism - Adim. Services	67,535	69,535	68,275	68,275	56,896	68,275	68,275	0	0.0%	D.Reimer/K.Walker
39915	Transfer in from HHC - Payroll/AP Claims	4,666	4,666	4,666	4,666	3,888	4,666	4,666	0	0.0%	D. Reimer
39916	Transfer in from Rabies	100,000	110,000	91,000	100,000	71,000	100,000	100,000	0	0.0%	S. Keeffer
39936	Transfer in Maintenance/Child Support Fund	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0	0.0%	S. Wand
39937	Transfer in Probation Services Fund	13,200	0	0	0	0	0	0	0	#DIV/0!	T. Stephenson
39938	Transfer in SS Fund (For SS & Medicare)	267,568	274,978	277,040	298,500	227,731	294,025	304,767	6,267	2.1%	D. Reimer

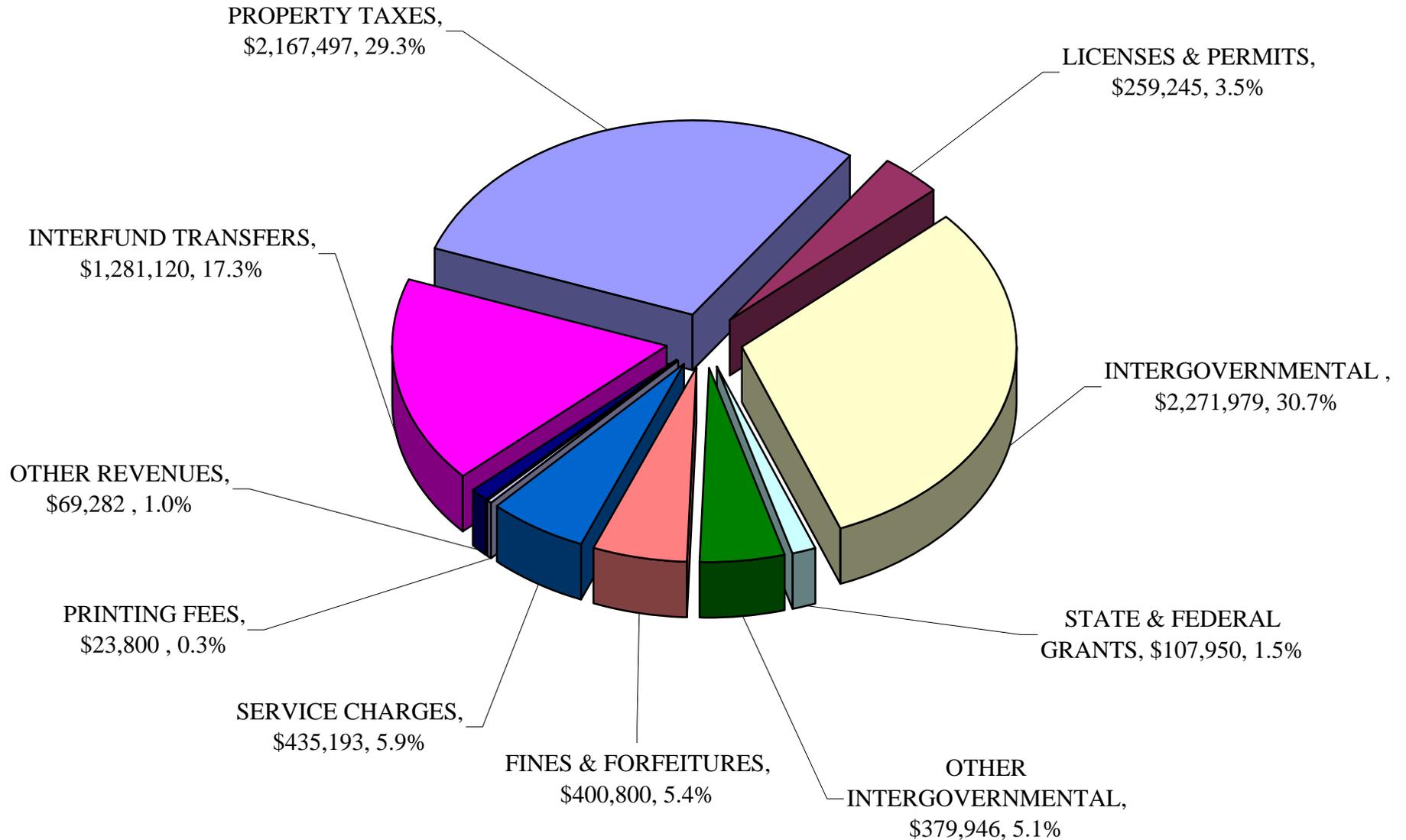
Jo Daviess County, IL
Annual Budget
FY2015

General Fund FY2015 Budget Summary

REVENUES

Fund Balance ending FY2014:											\$ 2,956,585
	Year Ended	Year Ended	Year Ended	Year Ended		Year Ended	\$ Amount				
	Nov. 30,	Nov. 30	Nov. 30	Nov. 30		Nov. 30	Nov. 30	Budget	%		
	2011	2012	2013	2014		2014	2015	Change	Change		
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	Budget	10-mo Actual	Est. Actual 2014	PROPOSED	2014 to 2015	14 to '15	
39939	Transfer in IMRF Fund (For IMRF & SLEP)	445,283	500,297	539,861	582,055	439,475	576,234	570,534	(11,521)	-2.0%	D. Reimer
39950	Transfer in from PH - Payroll/AP Claims	11,983	11,983	11,983	11,983	9,986	11,983	11,983	0	0.0%	D. Reimer
39957	Transfer in from Transit Fund (PCOM)	0	0	0	8,820	6,502	8,820	8,820	0	0.0%	D. Reimer
39960	Transfer in ETSB (911)	183,600	183,600	179,904	146,230	121,858	146,230	120,416	(25,814)	-17.7%	D. Reimer
39961	Transfer in from Tourism Audit Fees	3,726	2,823	2,794	3,000	3,570	3,570	3,600	600	20.0%	D. Reimer
39964	Transfer in from Working Cash Fund	342	227	4	200	0	0	0	(200)	-100.0%	D. Reimer/C. Soat
39965	Transfer in from Treasurer Auto Fund	0	0	0	0	0	0	0	0	#DIV/0!	C. Soat
39966	Transfer in for Information & Communications	51,528	54,828	54,828	53,070	47,112	53,070	58,359	5,290	10.0%	J. Kratcha
39967	Transfer in from Mental Health Fund	1,000	1,000	1,000	1,000	0	1,000	1,000	0	0.0%	D. Reimer
39968	Misc. Interfund Transfer	51,642	0	0	0	0	0	0	0	#DIV/0!	D. Reimer
39963	Transfer in Contingency	0	0	0	0	0	0	0	0	#DIV/0!	D. Reimer
		6,745,031	7,067,677	7,110,754	6,954,733	5,438,253	6,955,892	7,396,812	442,080	6.4%	
	Total Expenditures	6,217,964	6,697,278	7,040,012	7,394,801	4,612,156	7,241,795	7,781,720	386,919	5.2%	
	Net Revenues over Expenditures	527,066	370,399	70,742	(440,069)	826,096	(285,903)	(384,908)	55,161	-12.5%	
	Fund Balance, beginning of year	2,274,281	2,801,347	3,171,746	3,242,488	3,242,488	3,242,488	2,956,585	(285,903)	-8.8%	
	Fund Balance, end of year	2,801,347	3,171,746	3,242,488	2,802,419	4,068,585	2,956,585	2,571,677	(230,742)	-8.2%	

Estimated FY2015 General Fund Revenue \$7,396,812

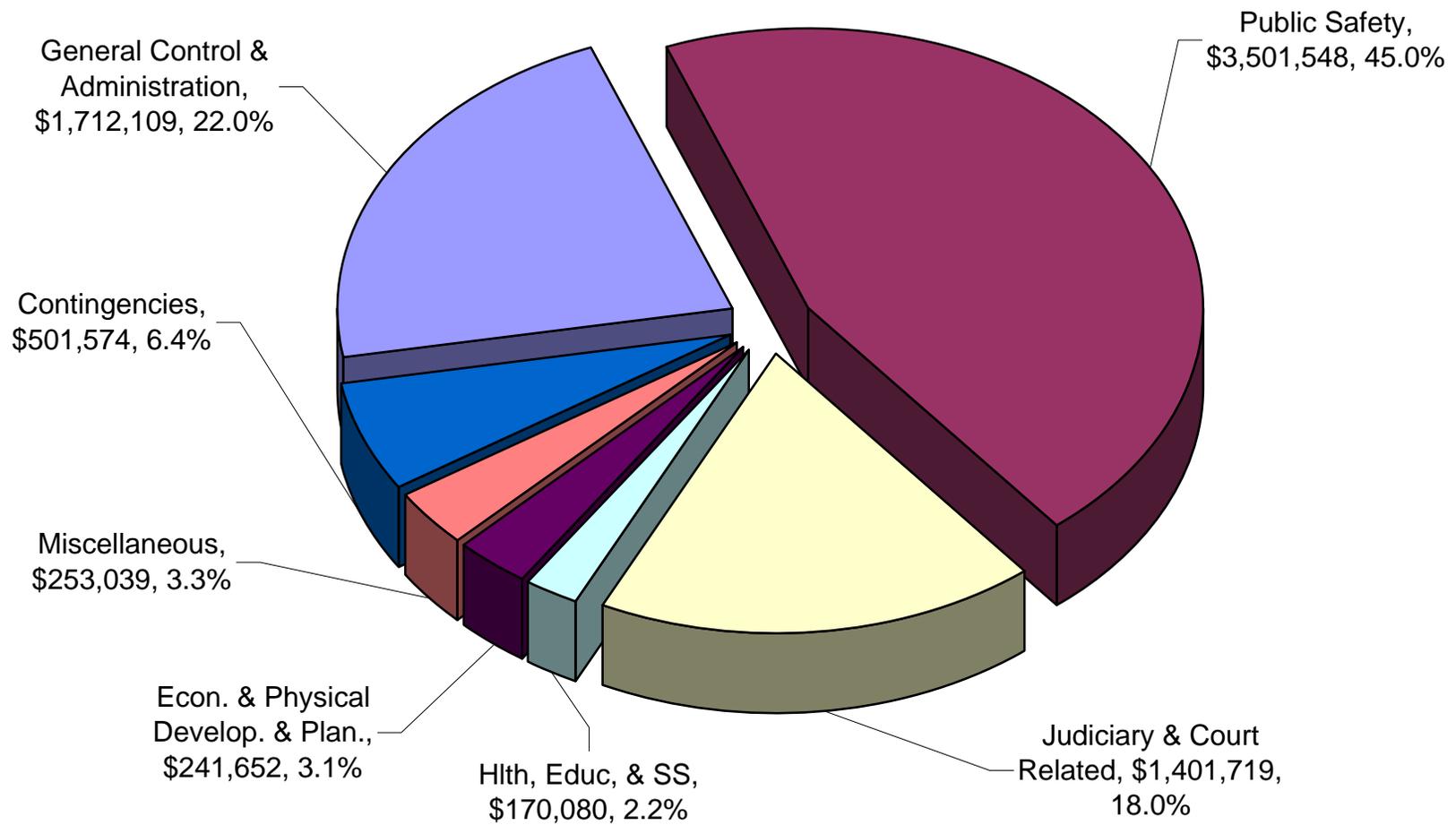


General Fund FY2015 Budget Summary
EXPENDITURES

Acct. No.	Account Title	Year Ended	Year Ended	Year Ended	Budget	Year Ending	Variance	Year Ending	\$ Amount	%
		Nov. 30	Nov. 30	Nov. 30		Nov. 30		Nov., 30	Budget	Budget
		2011	2012	2013		2014		2015	Change	Change
		ACTUAL	ACTUAL	ACTUAL	Budget	Est Actual		Budget	14 to '15	14 to '15
	General Control & Administration	1,384,152	1,507,654	1,510,103	1,700,814	1,677,675	(23,139)	1,712,109	11,295	0.7%
	Miscellaneous	185,154	160,588	167,272	211,199	188,797	(22,402)	253,039	41,840	19.8%
	Public Safety	2,990,007	3,090,800	3,209,530	3,329,836	3,332,242	2,406	3,501,547	171,711	5.2%
	Judiciary & Court Related	1,236,444	1,242,048	1,248,729	1,373,388	1,329,809	(43,579)	1,401,719	28,331	2.1%
	Hlth, Educ, & SS	201,005	213,812	225,524	229,472	172,272	(57,200)	170,080	(59,392)	-25.9%
	Econ. & Physical Develop. & Planning	185,818	196,021	200,725	232,593	223,499	(9,094)	241,652	9,059	3.9%
	Contingencies	35,385	286,355	478,128	317,500	317,500	0	501,574	184,074	58.0%
	Total	6,217,965	6,697,277	7,040,011	7,394,802	7,241,794	(153,008)	7,781,721	386,919	5.2%
<i>Detail of above totals</i>										
General Control & Administration										
40101	Courthouse	114,338	117,785	121,406	127,289	127,289	(0)	127,345	55	0.0%
40102	County Board	75,407	75,990	93,634	106,561	98,685	(7,876)	106,398	(163)	-0.2%
40103	County Administrator	151,657	161,427	165,943	181,015	176,639	(4,376)	184,338	3,323	1.8%
40104	County Treasurer	213,227	222,850	231,990	249,622	248,952	(670)	258,502	8,880	3.6%
40105	Tax Extension & Collection	18,135	19,011	18,359	19,700	19,400	(300)	19,700	0	0.0%
40106	County Clerk/Recorder	347,111	365,546	383,108	419,695	411,552	(8,143)	427,975	8,280	2.0%
40107	Elections	61,966	141,781	71,089	146,990	146,990	0	97,109	(49,881)	-33.9%
40108	Supervisor of Assessments	274,583	264,400	277,789	302,177	302,177	0	305,318	3,141	1.0%
40109	Board of Review	11,314	10,368	13,064	14,636	14,636	0	14,636	0	0.0%
40110	Information & Cmpt. Tech.	116,415	128,498	133,722	133,128	131,354	(1,774)	170,789	37,661	28.3%
Miscellaneous										
40112	Miscellaneous	185,154	160,588	167,272	211,199	188,797	(22,402)	253,039	41,840	19.8%
Public Safety										
41121	County Sheriff	1,502,934	1,577,914	1,637,662	1,675,269	1,676,568	1,299	1,714,783	39,514	2.4%
41122	Safety Building	564,417	579,805	594,801	658,464	658,797	333	678,923	20,459	3.1%
41123	Communications	751,124	775,273	798,824	794,776	795,576	800	810,244	15,468	1.9%
41124	Court Security	100,019	96,163	110,869	108,201	108,369	168	182,727	74,526	68.9%
41125	Emergency Management	19,313	17,070	18,488	29,236	29,236	0	50,556	21,320	72.9%

Acct. No.	Account Title	Year Ended	Year Ended	Year Ended	Year Ending			Year Ending	\$ Amount	%
		Nov. 30	Budget	Budget						
		2011	2012	2013	2014	2014	2015	Change	Change	
		ACTUAL	ACTUAL	ACTUAL	Budget	Est Actual	Variance	Budget	14 to '15	14 to '15
41126	Merit Commission	346	1,311	250	4,000	4,000	0	4,000	0	0.0%
41127	County Coroner	51,853	43,263	48,636	59,890	59,696	(194)	60,315	425	0.7%
Judiciary & Court Related										
42131	Courts	164,636	157,265	159,983	178,850	160,708	(18,142)	180,972	2,122	1.2%
42132	Probation Department	365,441	382,203	385,638	414,802	420,752	5,950	423,644	8,842	2.1%
42133	Circuit Clerk	274,898	285,918	297,582	317,205	317,205	0	323,802	6,597	2.1%
42134	States Attorney	431,468	416,661	405,526	462,531	431,144	(31,387)	473,301	10,770	2.3%
Health, Education & Social Services										
44153	Animal Control	92,627	95,793	106,347	113,642	95,192	(18,450)	91,276	(22,366)	-19.7%
44157	Social & Enviornmental Serv.	62,420	70,585	73,553	70,553	31,803	(38,750)	33,303	(37,250)	-52.8%
44159	Regional Supt. of Schools	45,958	47,434	45,624	45,277	45,277	0	45,501	224	0.5%
Econ. & Physical Development & Planning										
45162	Economic Development/Planning	0	0	0	0	0	0	0	0	0.0%
45163	Zoning & Building Code Admin.	185,818	196,021	200,725	232,593	223,499	(9,094)	241,652	9,059	3.9%
Contingency										
49197	Transfer Out-Contingency Fund	35,385	161,355	206,954	0	0	0	138,099	138,099	100.0%
49197	Transfers Out - Economic Dev. Investment	0	0	0	0	0	0	0	0	0.0%
49197	Transfers Out - Mental Health	0	0	0	0	0	0	0	0	0.0%
49197	Transfers Out - Insurance	0	0	0	0	0	0	0	0	0.0%
49197	Transfer Out - Emergency Ser. Comm. Fund	0	0	0	0	0	0	0	0	0.0%
49197	Transfers Out - Capital Investment	0	0	25,000	0	0	0	189,100	189,100	100.0%
49197	Transfers Out - Capital Equipment	0	0	120,640	191,965	191,965	0	48,840	(143,125)	-74.6%
49197	Transfer Out - Debt Service to ESC Fund	0	125,000	125,534	125,534	125,534	0	125,534	(0)	0.0%
	Total Contingency	35,385	286,355	478,128	317,500	317,500	0	501,574	184,074	58.0%
	Total General Fund Expenditures	6,217,965	6,697,277	7,040,011	7,394,802	7,241,794	(153,008)	7,781,720	386,918	5.2%
	Total General Fund Revenues	6,745,031	7,067,677	7,110,753	6,954,733	6,955,892	1,159	7,396,812	442,079	6.4%
	Net Revenues over Expenditures	527,065	370,400	70,742	(440,069)	(285,902)	154,167	(384,908)	55,161	-12.5%
	Fund Balance, beginning of year	2,274,281	2,801,346	3,171,746	3,242,488	3,242,488	0	2,956,587	(285,902)	-8.8%
	Fund Balance, end of year	2,801,346	3,171,746	3,242,488	2,802,419	2,956,587	154,167	2,571,679	(230,740)	-8.2%

**Jo Daviess County
FY2015 Projected General Fund Expenditures
\$7,781,720**



Jo Daviess County, IL
Annual Budget
FY2015

001-40101 Courthouse									
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,	2014	Nov. 30,		
		2011	2012	2013	BUDGET	10-mo Actual	Est. Actual	2015	Change
		ACTUAL	ACTUAL	ACTUAL				PROPOSED	14 to 15
	PERSONNEL	27,696	22,516	0	714	0	714	769	55
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	3,159	3,477	3,042	3,001	2,498	3,000	3,001	0
	CONTRACTUAL SERVICES	83,365	91,792	118,364	123,575	98,843	123,575	123,575	1
	CAPITAL OUTLAY	118	0	0	0	272	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	114,338	117,785	121,406	127,289	101,613	127,289	127,345	55
	PERSONNEL								
401	Salaries - Full-time	18,588	14,575	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	5,737	5,147	0	0	0	0	0	0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	1,152	904	0	0	0	0	44	44
422	Medicare Contribution	270	211	0	0	0	0	10	10
431	Retirement Contribution (IMRF)	1,949	1,679	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	338	966	825	1,000	428	1,000	1,000	0
602	Janitorial Supplies	2,821	2,511	2,217	2,001	2,071	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	15,489	27,766	54,861	55,220	42,831	55,220	55,220	0
702	Professional Service								0
703	Postage								0
704	Telephone	174	206	193	175	173	175	175	0
705	Publishing								0
706	Printing								0
711	Utilities	67,702	63,820	63,310	68,180	55,840	68,180	68,180	1
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	118				272			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	114,338	117,785	121,406	127,289	101,613	127,289	127,345	55

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001-40102 County Board									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to 15
	PERSONNEL	66,363	67,291	83,142	87,827	57,462	87,827	87,827	0
	TRAINING & PROFESSIONAL DEV.	1,214	1,436	1,619	4,660	1,464	2,275	4,372	(288)
	COMMODITIES	2,715	1,654	1,699	1,800	1,364	2,093	2,088	288
	CONTRACTUAL SERVICES	1,103	3,815	1,619	6,186	1,390	2,990	5,523	(663)
	CAPITAL OUTLAY	3,954	1,253	342	3,088	882	2,000	2,588	(500)
	OTHER	58	541	5,213	3,000	1,071	1,500	4,000	1,000
	TOTALS	75,407	75,990	93,634	106,561	63,634	98,685	106,398	(163)
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem	44,650	44,590	55,020	59,280	40,080	59,280	59,280	0
403	Salaries - Part-time & Temporary	3,000	3,000	6,300	6,300	2,550	6,300	6,300	0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	2,954	2,961	3,792	4,066	2,643	4,066	4,066	0
422	Medicare Contribution	691	698	881	951	618	951	951	0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage	15,068	16,042	17,149	17,230	11,571	17,230	17,230	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	139	361	544	3,510	189	1,000	2,510	(1,000)
502	Travel Expense							562	562
503	Dues	1,075	1,075	1,075	1,150	1,275	1,275	1,300	150
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies	72	0	27	0	293	293	288	288
605	Office Supplies	1,446	1,654	1,672	1,800	1,071	1,800	1,800	0
606	Minor Equipment & Small Tools	1,197	0	0	0	0	0	0	0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	290	378	480	2,696	973	1,500	2,533	(163)
703	Postage	386	1,373	378	1,000	115	500	1,000	0
704	Telephone & Electronic Communications	410	311	341	490	255	490	490	0
705	Publishing	16	1,115	277	2,000	47	500	1,500	(500)
706	Printing		639	143	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	3,954	1,253	342	3,088	882	2,000	2,588	(500)
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense	58	541	25	2,000	71	500	2,000	0
910	Intergovernmental Agreement								0
990	Interfund Transfer			5,188	1,000	1,000	1,000	2,000	1,000
	TOTAL EXPENDITURES	75,407	75,990	93,634	106,561	63,634	98,685	106,398	(163)

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001-40103 County Administrator									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Change		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to 15
	PERSONNEL	145,828	156,376	160,440	174,062	131,543	169,667	177,547	3,486
	TRAINING & PROFESSIONAL DEV.	1,639	1,437	1,826	2,581	1,785	2,314	2,581	0
	COMMODITIES	2,428	2,216	2,065	1,810	1,706	2,071	1,810	0
	CONTRACTUAL SERVICES	763	398	612	1,563	999	1,587	1,400	(163)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0
	TOTALS	151,657	161,427	165,943	181,015	137,034	176,639	184,338	3,323
	PERSONNEL								
401	Salaries - Full-time	111,639	114,824	118,095	126,549	100,511	129,549	123,753	(2,796)
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	6,273	10,293	9,672	10,711	3,416	3,416	10,417	(294)
405	Salaries - Overtime								0
411	Health Insurance	7,237	8,008	8,182	10,830	7,859	10,830	18,862	8,032
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	7,181	7,767	7,826	8,511	6,373	8,511	8,319	(192)
422	Medicare Contribution	1,679	1,817	1,830	1,990	1,490	1,990	1,945	(45)
431	Retirement Contribution (IMRF/SLEP)	11,781	13,543	14,459	15,071	11,894	15,071	13,851	(1,220)
441	Uniform Allowance								0
451	Automobile Mileage	37	124	375	400	0	300	400	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	308	527	229	881	190	700	881	0
502	Travel Expense	215	0	459	500	432	450	500	0
503	Dues	1,116	910	1,138	1,200	1,164	1,164	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	469	108	73	110	321	321	110	0
605	Office Supplies	1,795	1,928	1,792	1,500	1,155	1,500	1,500	0
606	Minor Equipment & Small Tools	163	180	200	200	230	250	200	0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	216	0	0	163	32	163	100	(63)
703	Postage	37	12	5	200	5	100	200	0
704	Telephone & Electronic Communications	416	309	606	1,100	739	1,100	1,000	(100)
705	Publishing	95	77	0	100	224	224	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	151,657	161,427	165,943	181,015	137,034	176,639	184,338	3,323

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001-40104 County Treasurer									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30,	Nov. 30,	Nov. 30,	2014		Nov. 30,		
		2011	2012	2013	BUDGET	10-mo Actual	Est Actual	2015	14 to 15
		ACTUAL	ACTUAL	ACTUAL				PROPOSED	
	PERSONNEL	193,444	201,717	210,735	223,332	183,897	223,332	231,712	8,380
	TRAINING & PROFESSIONAL DEV.	922	1,095	1,020	1,760	969	1,760	1,760	0
	COMMODITIES	1,271	1,149	933	1,403	548	1,400	1,403	0
	CONTRACTUAL SERVICES	17,590	18,888	19,303	21,127	19,605	20,460	21,627	500
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	2,000	2,000	2,000	2,000	0
	TOTALS	213,227	222,850	231,990	249,622	207,020	248,952	258,502	8,880
	PERSONNEL								
401	Salaries - Full-time	135,366	137,092	144,319	148,917	123,418	148,917	152,792	3,875
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	7,079	8,105	6,550	8,952	7,098	8,952	12,519	3,567
405	Salaries - Overtime								0
411	Health Insurance	26,366	30,010	30,832	34,875	29,035	34,875	35,943	1,068
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	8,676	8,815	9,298	10,191	7,997	10,191	10,652	461
422	Medicare Contribution	2,029	2,062	2,175	2,384	1,870	2,384	2,491	107
431	Retirement Contribution (IMRF)	13,928	15,634	17,561	18,013	14,479	18,013	17,315	(698)
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training							500	500
502	Travel Expense	757	795	674	960	413	960	960	0
503	Dues	165	300	346	800	556	800	300	(500)
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies	1,271	1,149	933	1,403	548	1,400	1,403	0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service	618	1,230	1,166	2,167	1,190	1,500	1,917	(250)
702	Professional Service	16,016	16,538	16,810	16,860	16,844	16,860	17,110	250
703	Postage	302	500	263	500	144	500	1,000	500
704	Telephone & Electronic Communications	654	621	1,064	1,600	1,427	1,600	1,600	0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer				2,000	2,000	2,000	2,000	0
	TOTAL EXPENDITURES	213,227	222,850	231,990	249,622	207,020	248,952	258,502	8,880

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001-40105 Tax Extension									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	2014		Nov. 30, 2015		Change
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est Actual	PROPOSED	14 to 15
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	5,469	5,214	5,358	5,500	2,617	5,500	5,500	0
	CONTRACTUAL SERVICES	12,666	13,796	13,001	14,200	8,602	13,900	14,200	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	18,135	19,011	18,359	19,700	11,219	19,400	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	5,469	5,214	5,358	5,500	2,617	5,500	5,500	0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage	11,079	11,952	11,481	12,000	7,502	12,000	12,000	0
704	Telephone & Electronic Communications								0
705	Publishing	1,189	1,461	1,396	1,700	1,010	1,700	1,700	0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges	398	384	125	500	90	200	500	0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	18,135	19,011	18,359	19,700	11,219	19,400	19,700	0

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001-40106 County Clerk & Recorder									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		Change
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est Actual	PROPOSED	14 to 15
	PERSONNEL	308,294	324,484	339,177	370,737	292,964	367,905	379,017	8,280
	TRAINING & PROFESSIONAL DEV.	790	1,222	920	3,056	1,317	2,000	3,056	0
	COMMODITIES	7,817	6,680	8,555	7,390	4,862	7,390	7,390	0
	CONTRACTUAL SERVICES	27,710	27,660	28,956	36,012	26,686	31,757	36,012	(0)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	2,500	5,500	5,500	2,500	2,500	2,500	2,500	0
	TOTALS	347,111	365,546	383,108	419,695	328,329	411,552	427,975	8,280
	PERSONNEL								
401	Salaries - Full-time	218,124	221,810	232,420	243,336	201,901	243,336	249,827	6,491
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	3,944	4,260	3,767	6,832	77	4,000	7,013	181
405	Salaries - Overtime								0
411	Health Insurance	47,160	57,488	59,806	70,150	54,663	70,150	72,342	2,192
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	13,498	13,382	13,704	16,037	11,687	16,037	16,451	414
422	Medicare Contribution	3,157	3,130	3,205	3,751	2,733	3,751	3,847	96
431	Retirement Contribution (IMRF)	22,412	24,415	26,274	28,956	21,903	28,956	27,863	(1,093)
441	Uniform Allowance								0
451	Automobile Mileage				1,675	0	1,675	1,675	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense	790	1,222	920	3,056	1,317	2,000	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	7,817	6,680	8,555	7,390	4,862	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	500	0	166	400	42	400	400	0
702	Professional Service	19,349	20,154	20,469	23,857	19,395	23,857	23,857	(0)
703	Postage	6,030	5,811	6,023	9,255	4,822	5,000	9,255	0
704	Telephone & Electronic Communications	1,831	1,694	2,297	2,500	2,427	2,500	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	2,500	5,500	5,500	2,500	2,500	2,500	2,500	0
	TOTAL EXPENDITURES	347,111	365,546	383,108	419,695	328,329	411,552	427,975	8,280

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001-40107 Elections									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		Change
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est Actual	PROPOSED	14 to 15
	PERSONNEL	16,735	39,725	16,499	41,640	18,755	41,640	22,014	(19,626)
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	7,381	29,342	9,864	30,850	13,107	30,850	15,095	(15,755)
	CONTRACTUAL SERVICES	37,850	72,713	44,725	74,500	60,862	74,500	60,000	(14,500)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	61,966	141,781	71,089	146,990	92,723	146,990	97,109	(49,881)
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	14,805	34,950	14,324	36,310	16,508	36,310	18,055	(18,255)
405	Salaries - Overtime	803	2,222	894	2,500	694	2,500	1,400	(1,100)
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	50	169	55	155	43	155	87	(68)
422	Medicare Contribution	12	40	13	36	10	36	20	(16)
431	Retirement Contribution (IMRF)	85	258	108	290	80	290	152	(138)
441	Uniform Allowance								0
451	Automobile Milage	980	2,086	1,105	2,349	1,419	2,349	2,300	(49)
	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	7,381	29,342	9,864	30,850	13,107	30,850	15,095	(15,755)
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	21,766	35,323	22,143	29,000	29,453	29,000	30,000	1,000
702	Professional Service	7,499	30,712	11,377	33,000	27,281	33,000	16,500	(16,500)
703	Postage	6,042	2,346	6,460	6,000	1,267	6,000	7,500	1,500
704	Telephone & Electronic Communications								0
705	Publishing	2,543	4,332	4,746	6,500	2,861	6,500	6,000	(500)
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	61,966	141,781	71,089	146,990	92,723	146,990	97,109	(49,881)

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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, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	14 to 15		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est Actual	PROPOSED	
	PERSONNEL	229,441	225,672	232,485	246,792	196,848	246,793	250,784	3,992
	TRAINING & PROFESSIONAL DEV.	2,378	5,613	3,396	5,306	3,290	5,306	5,306	0
	COMMODITIES	4,509	2,562	4,106	5,323	2,066	5,323	5,323	0
	CONTRACTUAL SERVICES	35,179	27,477	34,725	41,680	36,036	41,680	40,829	(851)
	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	274,583	264,400	277,789	302,177	241,316	302,178	305,318	3,141
	PERSONNEL								
401	Salaries - Full-time	157,124	155,738	165,441	170,716	137,714	170,716	174,068	3,352
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	16,277	6,407	604	1,530	535	1,530	1,571	41
405	Salaries - Overtime	0	0	0	930	0	930	930	0
411	Health Insurance	26,621	33,986	34,934	39,598	32,966	39,598	40,829	1,231
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	10,614	9,684	9,870	10,923	8,209	10,923	11,133	211
422	Medicare Contribution	2,482	2,265	2,308	2,555	1,920	2,555	2,604	49
431	Retirement Contribution (IMRF)	16,199	17,287	19,178	20,241	15,333	20,241	19,348	(892)
441	Uniform Allowance								0
451	Automobile Milage	124	305	150	300	172	300	300	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	1,375	675	1,400	925	1,400	1,400	0
502	Travel Expense	1,903	3,737	2,240	3,200	1,864	3,200	3,200	0
503	Dues	425	445	425	450	445	450	450	0
504	Publications	50	56	56	256	56	256	256	0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies	1,182	291	750	1,723	644	1,723	1,723	0
605	Office Supplies	3,327	2,271	3,356	3,600	1,422	3,600	3,600	0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials	0							0
	CONTRACTUAL SERVICES								
701	Maintenance Service	1,452	1,695	1,816	2,050	1,238	2,050	2,050	0
702	Professional Service	12,782	11,942	13,515	16,510	13,841	16,510	15,159	(1,351)
703	Postage	6,724	5,757	7,639	7,943	9,288	7,943	8,443	500
704	Telephone & Electronic Communications	1,274	1,337	2,146	3,400	2,210	3,400	3,400	0
705	Publishing	12,528	6,596	9,389	11,277	9,280	11,277	11,277	0
706	Printing	419	150	221	500	180	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							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	274,583	264,400	277,789	302,177	241,316	302,178	305,318	3,141

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001-40109 Board of Review										
EXPENDITURES										
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	BUDGET	Year Ending	Est Actual	Year Ending	Amount of	
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013		Nov. 30, 2014		Nov. 30, 2015		Change
		ACTUAL	ACTUAL	ACTUAL		10-mo Actual		PROPOSED	14 to 15	
	PERSONNEL	10,448	10,139	10,177	11,089	10,101		11,089	11,089	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	1,647	0		1,647	847	(800)
	COMMODITIES	0	0	0	0	0		0	800	800
	CONTRACTUAL SERVICES	866	229	2,888	1,900	112		1,900	1,900	0
	CAPITAL OUTLAY	0	0	0	0	0		0	0	0
	OTHER	0	0	0	0	0		0	0	0
	TOTALS	11,314	10,368	13,064	14,636	10,213		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	759	450	488	1,400	412		1,400	1,400	0
	TRAINING & PROFESSIONAL DEV.									
501	Education & Training	0	0	0	850	0		850	50	(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	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	351	229	2,550	800	112		800	800	0
704	Telephone & Electronic Communications									0
705	Publishing	388	0	63	900	0		900	900	0
706	Printing	127	0	274	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	11,314	10,368	13,064	14,636	10,213		14,636	14,636	0

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001-40110 Information & Communications Technology									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2011	2012	2013	2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est Actual	PROPOSED	14 to 15
	PERSONNEL	97,156	106,726	107,923	111,744	93,901	111,744	149,514	37,770
	TRAINING & PROFESSIONAL DEV.	1,753	581	10,617	1,250	17	1,050	1,250	0
	COMMODITIES	1,041	1,876	3,764	2,000	1,281	1,950	2,000	0
	CONTRACTUAL SERVICES	10,430	10,304	4,856	6,169	4,492	5,060	6,960	791
	CAPITAL OUTLAY	3,235	2,148	3,961	2,500	1,940	2,500	2,100	(400)
	OTHER	2,800	6,863	2,600	9,465	9,050	9,050	8,965	(500)
	TOTALS	116,415	128,498	133,722	133,128	110,681	131,354	170,789	37,661
	PERSONNEL								
401	Salaries - Full-time	74,069	80,409	80,933	83,224	69,829	83,224	112,066	28,842
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance	8,606	9,762	10,024	11,307	9,414	11,307	15,493	4,186
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	4,590	4,983	5,015	5,160	4,327	5,160	6,948	1,788
422	Medicare Contribution	1,073	1,165	1,173	1,207	1,012	1,207	1,626	419
431	Retirement Contribution (IMRF)	7,761	9,276	9,781	9,646	8,114	9,646	12,181	2,535
441	Uniform Allowance								0
451	Automobile Mileage	1,058	1,131	998	1,200	1,205	1,200	1,200	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	1,592	475	9,826	1,000	0	1,000	1,000	0
502	Travel Expense	161	30	650	250	17	50	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	807	1,761	3,484	1,750	1,140	1,750	1,750	0
605	Office Supplies	234	115	280	250	141	200	250	0
606	Minor Equipment & Small Tools	0	0	0					0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	0						0
702	Professional Service	5,789	6,132	3,089	3,609	2,844	3,000	4,400	791
703	Postage	461	0	0	600	27	100	600	0
704	Telephone & Electronic Communications	4,180	4,171	1,768	1,960	1,621	1,960	1,960	0
705	Publishing	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	3,235	2,148	3,961	2,500	1,940	2,500	2,100	(400)
815	Furniture								0
890	Other Improvements								0
	OTHER								
901	Contingency	0	0	0	415		0	415	0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	2,800	6,863	2,600	9,050	9,050	9,050	8,550	(500)
	TOTAL EXPENDITURES	116,415	0	133,722	133,128	110,681	131,354	170,789	37,661

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001-40112 Miscellaneous									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	14 to 15		
		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	43,650	43,650
	CONTRACTUAL SERVICES	76,136	66,815	53,975	92,349	65,624	92,349	100,539	8,190
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	109,018	93,773	113,298	118,850	1,404	96,448	108,850	(10,000)
	TOTALS	185,154	160,588	167,272	211,199	67,028	188,797	253,039	41,840
	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	0	0	0	43,650	43,650
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	72,217	62,147	57,866	88,589	65,420	88,589	94,764	6,175
703	Postage	3,756	4,471	(4,084)	3,520	31	3,520	5,535	2,015
704	Telephone & Electronic Communications	163	197	193	240	173	240	240	0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
903	R R SCH #210 Fish/Wildlife R Act 20%	993	1,068	989	1,800	1,398	1,398	1,800	0
905	Miscellaneous (State Rev.Stamps, SO Reg)	107,560	92,705	112,308	117,050	5	95,050	107,050	(10,000)
909	Pharmaceutical Drug Pick-Up	465	0	0	0	0	0	0	0
910	Intergovernmental Agreement (Homeland Security Grant Dis.)								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	185,154	160,588	167,272	211,199	67,028	188,797	253,039	41,840

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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,		
		2011	2012	2013	2014		2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est Actual	PROPOSED	14 to 15
	PERSONNEL	1,262,215	1,346,132	1,404,213	1,439,318	1,162,850	1,439,317	1,474,932	35,614
	TRAINING & PROFESSIONAL DEV.	10,560	9,577	9,143	13,800	13,154	13,800	13,800	0
	COMMODITIES	94,752	99,134	92,945	87,869	77,105	87,869	91,769	3,900
	CONTRACTUAL SERVICES	51,408	37,372	47,361	50,282	32,149	51,582	50,282	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	84,000	85,698	84,000	84,000	84,000	84,000	84,000	0
	TOTALS	1,502,934	1,577,914	1,637,662	1,675,269	1,369,259	1,676,568	1,714,783	39,514
	PERSONNEL								
401	Salaries - Full-time	825,018	864,273	879,537	881,732	703,959	881,732	906,356	24,624
405	Salaries - Overtime (Union Provisions)								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	6,213	6,152	6,538	32,600	5,432	32,600	33,480	880
405	Salaries - Overtime	94,497	94,573	105,162	67,900	95,933	67,900	67,900	0
405	Salaries - Overtime - Holiday Patrol Grant	0	0	0	0	0	0	0	0
488	Salaries - River Patrol								0
407	Deputy Sheriff Holiday								0
411	Health Insurance	115,896	140,394	152,187	185,461	140,263	185,461	190,877	5,416
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	55,894	58,731	59,464	61,301	48,282	61,301	62,883	1,582
422	Medicare Contribution	13,072	13,735	13,907	14,336	11,292	14,336	14,706	370
431	Retirement Contribution (IMRF/SLEP)	143,828	162,116	178,836	187,987	149,229	187,987	184,980	(3,007)
441	Uniform Allowance	7,797	6,158	8,581	8,000	8,459	8,000	13,750	5,750
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								0
501	Education & Training	4,780	4,350	3,850	7,500	6,181	7,500	7,500	0
502	Travel Expense	3,974	3,331	3,814	4,000	5,052	4,000	4,000	0
503	Dues	1,244	1,410	1,093	1,300	1,650	1,300	1,300	0
504	Publications	562	485	386	1,000	272	1,000	1,000	0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies	13,030	9,818	13,152	10,369	9,639	10,369	10,369	0
604	Computer Supplies							3,900	3,900
605	Office Supplies								0
606	Minor Equipment & Small Tools	2,478	1,805	1,459	2,500	1,693	2,500	2,500	0
611	Automotive Fuel/Oil	79,243	87,511	78,334	75,000	65,773	75,000	75,000	0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service	33,427	34,126	28,132	35,082	18,711	35,082	35,082	0
702	Professional Service	2,392	739	2,253	3,000	2,424	3,000	3,000	0
703	Postage	1,695	1,243	1,306	2,400	1,063	2,400	2,400	0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing	1,958	1,185	533	2,300	1,152	2,300	2,300	0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
725	Union Legal Services	11,937	79	15,137	7,500	8,800	8,800	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	1,502,934	1,577,914	1,637,662	1,675,269	1,369,259	1,676,568	1,714,783	39,514

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001-41122 Safety Building									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	14 to 15		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est Actual	PROPOSED	
	PERSONNEL	424,852	446,838	435,800	474,893	380,449	474,893	493,352	18,459
	TRAINING & PROFESSIONAL DEV.	1,024	343	1,581	2,135	311	2,135	2,135	0
	COMMODITIES	13,090	10,079	13,134	16,200	13,567	16,200	16,200	0
	CONTRACTUAL SERVICES	125,452	122,546	144,285	165,236	129,030	165,569	167,236	2,000
	CAPITAL OUTLAY	0	0	0	0	3,850	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	564,417	579,805	594,801	658,464	527,208	658,797	678,923	20,459
	PERSONNEL								
401	Salaries - Full-time	257,995	274,657	265,786	286,230	230,053	286,230	291,767	5,537
405	Salaries - Overtime (Union Provisions)								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	3	2,322	1,253	3,081	5,130	3,081	3,164	83
405	Salaries - Overtime	49,271	39,367	38,502	35,000	26,811	35,000	35,000	0
411	Health Insurance	52,975	59,700	58,669	70,635	58,471	70,635	84,409	13,774
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	18,055	18,706	17,888	20,107	14,977	20,107	20,456	349
422	Medicare Contribution	4,222	4,375	4,183	4,703	3,503	4,703	4,784	81
431	Retirement Contribution (IMRF/SLEP)	41,357	46,235	48,471	53,637	40,039	53,637	52,273	(1,365)
441	Uniform Allowance	974	1,477	1,048	1,500	1,466	1,500	1,500	0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	941	295	1,581	2,000	311	2,000	2,000	0
502	Travel Expense								0
503	Dues	83	48	0	135	0	135	135	0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies	1,128	882	1,663	2,000	507	2,000	2,000	0
602	Janitorial Supplies	2,715	2,396	2,937	3,000	3,073	3,000	3,000	0
603	Operating Supplies	3,480	3,788	4,689	5,000	4,828	5,000	5,000	0
604	Computer Supplies								0
605	Office Supplies	1,961	1,598	2,089	3,000	2,452	3,000	3,000	0
606	Minor Equipment & Small Tools	3,805	1,415	1,756	3,200	2,707	3,200	3,200	0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service	6,116	8,839	10,352	10,200	4,740	10,200	10,200	0
702	Professional Service	14,486	12,432	20,888	20,000	21,088	20,000	22,000	2,000
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities	48,194	56,669	48,101	63,941	45,451	63,941	63,941	0
712	Garbage Disposal	1,313	1,240	1,141	1,100	1,062	1,100	1,100	0
719	Other Service Charges	46,610	37,969	57,048	60,800	49,745	60,800	60,800	0
721	Liability Insurance								0
722	General Insurance	5,597	5,317	4,337	7,200	4,617	7,200	7,200	0
723	Risk Management Contribution								0
724	Rentals								0
725	Union Legal Fees	3,138	79	2,417	1,995	2,328	2,328	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	564,417	579,805	594,801	658,464	527,208	658,797	678,923	20,459

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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, 2011	Nov. 30, 2012	Nov. 30, 2013	2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est Actual	PROPOSED	14 to 15
	PERSONNEL	622,496	658,885	679,386	676,783	553,276	676,783	690,676	13,893
	TRAINING & PROFESSIONAL DEV.	0	188	0	500	125	500	500	0
	COMMODITIES	828	204	700	1,000	436	1,000	1,000	0
	CONTRACTUAL SERVICES	127,800	115,996	118,738	116,493	96,585	117,293	118,068	1,575
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	751,124	775,273	798,824	794,776	650,422	795,576	810,244	15,468
	PERSONNEL								
401	Salaries - Full-time	384,327	398,384	407,432	406,505	329,512	406,505	418,494	11,989
405	Salaries - Overtime (Union Provisions)								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	1,470	1,293	1,121	8,216	489	8,216	8,438	222
405	Salaries - Overtime	76,614	80,841	78,980	57,300	55,568	57,300	57,300	0
411	Health Insurance	52,618	59,175	63,944	77,515	64,460	77,515	79,713	2,198
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	28,122	29,554	29,821	29,265	23,509	29,265	30,022	757
422	Medicare Contribution	6,577	6,912	6,974	6,844	5,498	6,844	7,021	177
431	Retirement Contribution (IMRF/SLEP)	72,770	82,726	91,113	91,138	74,240	91,138	89,687	(1,451)
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	188	0	500	125	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	828	204	700	1,000	436	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	12,003	12,657	26,864	34,200	39,414	34,200	35,775	1,575
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications	97,206	92,595	72,661	67,793	40,487	67,793	67,793	0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges	11,467	10,665	11,011	10,000	11,383	10,000	10,000	0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
725	Union Legal Services	7,125	79	8,202	4,500	5,300	5,300	4,500	0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
890	Other Improvements								0
	OTHER								0
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	751,124	775,273	798,824	794,776	650,422	795,576	810,244	15,468

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001-41124 Court Security									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est Actual	PROPOSED	14 to 15
	PERSONNEL	95,249	95,936	109,250	101,696	91,751	101,696	166,231	64,535
	TRAINING & PROFESSIONAL DEV.	295	76	0	500	300	500	500	0
	COMMODITIES	590	0	400	1,000	693	1,000	1,000	0
	CONTRACTUAL SERVICES	3,885	151	1,218	4,005	1,414	4,173	4,005	0
	CAPITAL OUTLAY	0	0	0	1,000	400	1,000	1,000	0
	OTHER	0	0	0	0	0	0	9,991	9,991
	TOTALS	100,019	96,163	110,869	108,201	94,558	108,369	182,727	74,526
	PERSONNEL								
401	Salaries - Full-time	64,344	65,870	67,985	67,226	55,899	67,226	97,905	30,679
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	1,789	550	2,408	2,054	925	2,054	2,109	55
405	Salaries - Overtime	4,531	2,901	3,432	3,000	3,075	3,000	3,000	0
411	Health Insurance	7,871	8,479	17,335	9,588	16,773	9,588	35,815	26,227
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	4,303	4,412	4,299	4,481	3,362	4,481	6,387	1,906
422	Medicare Contribution	1,006	1,032	1,006	1,048	786	1,048	1,494	446
431	Retirement Contribution (IMRF/SLEP)	10,905	12,305	12,727	13,799	10,431	13,799	19,021	5,222
441	Uniform Allowance	500	388	60	500	500	500	500	0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	295	76	0	500	300	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	590	0	400	1,000	693	1,000	1,000	0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service	2,304	72	0	3,000	241	3,000	3,000	0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
725	Union Legal Services	1,581	79	1,218	1,005	1,173	1,173	1,005	0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	0	0	0	1,000	400	1,000	1,000	0
815	Furniture								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense							9,991	9,991
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	100,019	96,163	110,869	108,201	94,558	108,369	182,727	74,526

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001-41125 Emergency Management									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending	Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Nov. 30,	Amount of	
		2011	2012	2013		2014	2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est Actual	PROPOSED	14 to 15
	PERSONNEL	7,294	5,689	5,830	11,436	4,260	11,436	23,826	12,390
	TRAINING & PROFESSIONAL DEV.	924	1,649	1,658	1,500	819	1,500	1,500	0
	COMMODITIES	1,621	2,027	3,043	5,500	4,039	5,500	13,650	8,150
	CONTRACTUAL SERVICES	7,352	6,979	7,958	8,800	7,847	8,800	9,580	780
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	2,122	726	0	2,000	239	2,000	2,000	0
	TOTALS	19,313	17,070	18,488	29,236	17,204	29,236	50,556	21,320
	PERSONNEL								
401	Salaries - Full-time	0							0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	6,776	0	0	0	2,711	0	19,127	19,127
405	Salaries - Overtime	0	4,996	4,603	8,984	884	8,984	2,400	(6,584)
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	420	172	283	557	223	557	1,335	778
422	Medicare Contribution	98	40	66	130	52	130	312	182
431	Retirement Contribution (IMRF)	0	480	878	1,765	173	1,765	452	(1,313)
441	Uniform Allowance					10			0
451	Automobile Mileage					206		200	200
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	250	500	375	500	375	500	500	0
502	Travel Expense	674	1,149	1,283	1,000	444	1,000	1,000	0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies							7,600	7,600
602	Janitorial Supplies								0
603	Operating Supplies	1,356	1,777	1,969	2,200	1,048	2,200	2,200	0
604	Computer Supplies					540		50	50
605	Office Supplies					25			0
606	Minor Equipment & Small Tools	265	249	1,074	3,300	2,026	3,300	3,300	0
611	Automotive Fuel/Oil					400		500	500
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service	2,552	3,329	5,558	4,000	5,781	4,000	4,000	0
702	Professional Service					250		780	780
703	Postage						0	0	0
704	Telephone & Electronic Communications					16			0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals	4,800	3,650	2,400	4,800	1,800	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	2,122	726	0	2,000	239	2,000	2,000	0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	19,313	17,070	18,488	29,236	17,204	29,236	50,556	21,320

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001-41126 Merit Commission									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2011	2012	2013	2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est Actual	PROPOSED	14 to 15
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	278	309	250	750	430	750	750	0
	COMMODITIES	0	123	0	250	67	250	250	0
	CONTRACTUAL SERVICES	68	879	0	3,000	402	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	346	1,311	250	4,000	898	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	28	59	0	500	180	500	500	0
503	Dues	250	250	250	250	250	250	250	0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies	0	123	0	250	67	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	68	732	0	2,000	293	2,000	2,000	0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing	0	148	0	1,000	109	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	346	1,311	250	4,000	898	4,000	4,000	0

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001-41127 County Coroner									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	BUDGET	Year Ending	Year Ending	Amount of	Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013		Nov. 30, 2014	Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL		10-mo Actual	Est Actual	PROPOSED	
	PERSONNEL	27,028	26,175	27,810	37,635	26,599	37,346	37,950	315
	TRAINING & PROFESSIONAL DEV.	457	412	1,358	2,745	1,046	2,720	2,745	0
	COMMODITIES	463	1,087	325	270	433	450	380	110
	CONTRACTUAL SERVICES	21,182	13,382	16,980	16,990	14,032	16,930	16,990	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	2,724	2,207	2,162	2,250	92	2,250	2,250	0
	TOTALS	51,853	43,263	48,636	59,890	42,203	59,696	60,315	425
	PERSONNEL								
401	Salaries - Full-time	17,743	17,771	17,000	17,289	14,189	17,000	17,340	51
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	945	350	2,021	2,801	1,765	2,801	2,877	76
405	Salaries - Overtime								0
411	Health Insurance	1,500	1,500	3,214	10,753	5,021	10,753	11,098	345
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	1,503	1,598	1,504	1,649	1,283	1,649	1,656	7
422	Medicare Contribution	351	374	352	386	300	386	387	1
431	Retirement Contribution (IMRF)	2,546	2,963	2,606	2,757	2,403	2,757	2,591	(166)
441	Uniform Allowance								0
451	Automobile Mileage	2,439	1,620	1,114	2,000	1,639	2,000	2,000	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	87	1,019	1,395	605	1,395	1,395	0
502	Travel Expense	132	0	14	1,000	117	1,000	1,000	0
503	Dues	325	325	325	350	325	325	350	0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies	327	1,017	0	0	0	0	0	0
604	Computer Supplies								0
605	Office Supplies	135	70	325	270	433	450	380	110
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	16,701	10,310	13,745	13,840	11,896	13,840	13,840	0
703	Postage	20	9	19	110	10	50	110	0
704	Telephone & Electronic Communications	97	178	1,048	1,040	877	1,040	1,040	0
705	Publishing	0							0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges	1,989	1,335	667	0	0	0	0	0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals Morgue Facility	2,375	1,550	1,500	2,000	1,250	2,000	2,000	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	47	207	162	250	92	250	250	0
910	Intergovernmental Agreement								0
990	Interfund Transfer	2,677	2,000	2,000	2,000	0	2,000	2,000	0
	TOTAL EXPENDITURES	51,853	43,263	48,636	59,890	42,203	59,696	60,315	425

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001-42131 Courts									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	Change		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est Actual	PROPOSED	14 to 15
	PERSONNEL	104,207	104,226	110,008	112,508	90,606	111,508	114,847	2,339
	TRAINING & PROFESSIONAL DE	4,001	4,020	1,065	6,500	1,115	3,500	6,500	0
	COMMODITIES	27,948	28,084	25,025	29,500	9,758	12,000	19,500	(10,000)
	CONTRACTUAL SERVICES	24,307	18,633	21,801	26,342	24,041	31,200	36,125	9,783
	CAPITAL OUTLAY	2,237	390	150	2,000	292	500	2,000	0
	OTHER	1,935	1,913	1,934	2,000	900	2,000	2,000	0
	TOTALS	164,636	157,265	159,983	178,850	126,711	160,708	180,972	2,122
	PERSONNEL								
401	Salaries - Full-time	53,186	52,723	55,393	56,889	47,509	56,889	58,424	1,535
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	35,026	34,722	36,479	37,465	31,290	36,465	38,477	1,012
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	5,469	5,421	5,696	5,850	4,886	5,850	6,008	158
422	Medicare Contribution	1,279	1,268	1,332	1,368	1,143	1,368	1,405	37
431	Retirement Contribution (IMRF)	9,248	10,091	11,108	10,936	5,778	10,936	10,533	(403)
441	Uniform Allowance								0
451	Automobile Milage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	2,941	2,460	0	3,500	0	1,000	3,500	0
502	Travel Expense	0	500	0	1,000	0	500	1,000	0
503	Dues	1,060	1,060	1,065	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	563	113	189	1,000	379	500	1,000	0
605	Office Supplies	880	1,766	301	1,500	263	500	1,500	0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials	26,505	26,204	24,535	27,000	9,116	11,000	17,000	(10,000)
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	10,720	5,780	8,368	10,842	10,362	15,000	17,625	6,783
703	Postage	206	166	175	500	171	200	500	0
704	Telephone & Electronic Communicatio	2,426	1,973	2,387	4,000	2,568	3,000	4,000	0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges	10,955	10,714	10,872	11,000	10,939	13,000	14,000	3,000
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	2,237	390	150	2,000	292	500	2,000	0
815	Furniture								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement	1,935	1,913	1,934	2,000	900	2,000	2,000	0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	164,636	157,265	159,983	178,850	126,711	160,708	180,972	2,122

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001-42132 Probation									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending	Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Nov. 30,	Nov. 30,	Amount of
		2011	2012	2013		2014	2015	2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est Actual	PROPOSED	14 to 15
	PERSONNEL	357,195	374,573	376,793	400,902	327,646	400,902	409,744	8,842
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	5,151	3,960	4,727	5,000	3,641	5,000	5,000	0
	CONTRACTUAL SERVICES	3,095	3,671	4,118	8,900	11,882	14,850	8,900	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTALS	365,441	382,203	385,638	414,802	343,170	420,752	423,644	8,842
	PERSONNEL								
401	Salaries - Full-time	263,068	270,622	270,209	281,789	235,070	281,789	289,403	7,614
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance	44,674	50,979	52,401	59,397	45,711	59,397	61,244	1,847
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	15,038	15,349	15,293	17,471	13,305	17,471	17,943	472
422	Medicare Contribution	3,517	3,590	3,576	4,086	3,112	4,086	4,196	110
431	Retirement Contribution (IMRF)	25,421	28,540	29,823	32,659	24,949	32,659	31,458	(1,201)
441	Uniform Allowance								0
451	Automobile Mileage	5,476	5,494	5,491	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	5,151	3,960	4,727	5,000	3,641	5,000	5,000	0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage	337	365	223	1,000	147	250	1,000	0
704	Telephone & Electronic Communications	1,308	1,121	2,035	2,900	1,925	2,600	2,900	0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges	1,450	2,185	1,860	5,000	9,810	12,000	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	365,441	382,203	385,638	414,802	343,170	420,752	423,644	8,842

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001-42133 Circuit Clerk									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	14 to 15		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est Actual	PROPOSED	
	PERSONNEL	260,377	271,383	282,225	296,850	243,663	296,851	303,447	6,597
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	6,570	6,633	6,798	6,762	6,105	6,762	6,762	0
	CONTRACTUAL SERVICES	7,951	7,902	8,560	13,593	7,443	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	274,898	285,918	297,582	317,205	257,211	317,206	323,802	6,597
	PERSONNEL								
401	Salaries - Full-time	183,115	185,580	192,917	198,090	164,500	198,090	203,341	5,251
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance	44,674	50,979	52,401	59,397	48,072	59,397	61,244	1,847
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	11,142	11,251	11,590	12,685	10,001	12,685	13,010	325
422	Medicare Contribution	2,605	2,631	2,711	2,967	2,339	2,967	3,043	76
431	Retirement Contribution (IMRF)	18,841	20,942	22,605	23,712	18,751	23,712	22,810	(903)
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	6,570	6,633	6,798	6,762	6,105	6,762	6,762	0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	1,545	777	941	4,000	979	4,000	4,000	0
703	Postage	4,793	5,764	5,621	6,393	4,341	6,393	6,393	0
704	Telephone & Electronic Communications	1,612	1,361	1,997	3,200	2,123	3,200	3,200	0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	274,898	285,918	297,582	317,205	257,211	317,206	323,802	6,597

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001-42134 States Attorney									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	14 to 15		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est Actual	PROPOSED	
	PERSONNEL	396,409	390,878	382,906	417,692	331,164	400,934	428,462	10,770
	TRAINING & PROFESSIONAL DEV.	6,160	4,188	2,007	5,250	2,523	4,356	5,739	489
	COMMODITIES	6,035	7,455	5,012	5,500	3,332	4,452	5,200	(300)
	CONTRACTUAL SERVICES	22,864	14,139	15,601	30,339	14,349	17,492	30,150	(189)
	CAPITAL OUTLAY	0	0	0	250	205	410	250	0
	OTHER	0	0	0	3,500	3,500	3,500	3,500	0
	TOTALS	431,468	416,661	405,526	462,531	355,073	431,144	473,301	10,770
	PERSONNEL								
401	Salaries - Full-time	303,976	293,164	300,055	299,332	246,811	298,300	309,007	9,675
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	8,496	7,343	181	10,000	4,830	6,390	10,000	0
405	Salaries - Overtime								0
411	Health Insurance	31,283	35,039	26,250	48,844	35,887	44,328	50,374	1,530
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	17,629	17,751	17,678	19,179	13,923	16,268	19,778	599
422	Medicare Contribution	4,363	4,299	4,213	4,485	3,356	4,004	4,626	141
431	Retirement Contribution (IMRF)	30,662	33,281	34,529	35,852	26,356	31,644	34,676	(1,176)
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	873	1,343	585	2,000	750	1,500	2,500	500
502	Travel Expense	4,710	2,267	738	2,500	1,082	2,164	2,500	0
503	Dues	578	578	684	750	692	692	739	(11)
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies	593	0	1,082	500	552	602	700	200
605	Office Supplies	1,853	1,676	2,262	4,000	2,429	3,480	4,000	0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials	3,590	5,779	1,668	1,000	352	370	500	(500)
	CONTRACTUAL SERVICES								
701	Maintenance Service	667	662	745	1,000	714	672	1,000	0
702	Professional Service	6,766	7,000	7,000	7,000	7,000	7,000	7,000	0
703	Postage	810	726	911	1,800	476	646	1,800	0
704	Telephone & Electronic Communications	3,633	3,242	4,169	5,000	4,093	5,062	5,100	100
705	Publishing								0
706	Printing	80	0	60	250	0	250	250	0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges	10,907	2,509	2,716	15,289	2,066	3,862	15,000	(289)
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture	0	0	0	250	205	410	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	0
	TOTAL EXPENDITURES	431,468	416,661	405,526	462,531	355,073	431,144	473,301	10,770

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001-44153 Animal Control									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	14 to 15		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est Actual	PROPOSED	
	PERSONNEL	64,395	69,589	80,292	80,462	54,837	65,922	58,255	(22,207)
	TRAINING & PROFESSIONAL DEV.	65	65	65	165	65	65	365	200
	COMMODITIES	4,022	4,694	4,712	5,231	3,704	3,950	5,600	369
	CONTRACTUAL SERVICES	24,146	21,444	20,278	24,784	15,957	22,255	25,056	272
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	1,000	3,000	0	3,000	2,000	(1,000)
	TOTALS	92,627	95,793	106,347	113,642	74,563	95,192	91,276	(22,366)
	PERSONNEL								
401	Salaries - Full-time	46,188	48,641	53,155	50,650	33,006	37,000	34,837	(15,813)
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary	0	0	0	0	3,527	6,000	0	0
405	Salaries - Overtime	0	9	46	100	0	0	100	0
411	Health Insurance	10,654	12,262	17,467	19,799	11,885	13,500	16,647	(3,152)
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	2,557	2,782	2,951	3,146	2,097	2,666	2,166	(980)
422	Medicare Contribution	598	651	690	735	490	624	507	(228)
431	Retirement Contribution (IMRF)	4,321	5,163	5,710	5,882	3,524	5,882	3,798	(2,084)
441	Uniform Allowance	0	0	0	50	171	150	100	50
451	Automobile Mileage	77	81	274	100	136	100	100	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	100	0	0	300	200
502	Travel Expense								0
503	Dues	65	65	65	65	65	65	65	0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies	14	572	32	456	388	200	500	44
602	Janitorial Supplies								0
603	Operating Supplies	0	0	0	75	62	50	100	25
604	Computer Supplies								0
605	Office Supplies	1,325	642	823	700	508	700	1,000	300
606	Minor Equipment & Small Tools	20	32	0	0	0			0
611	Automotive Fuel/Oil	2,663	3,448	3,857	4,000	2,747	3,000	4,000	0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	50	0	100	0	0	256	156
702	Professional Service	466	2,649	98	609	310	100	500	(109)
703	Postage	4,449	3,750	4,697	5,000	3,888	4,700	5,000	0
704	Telephone & Electronic Communications	881	996	982	1,400	1,030	1,400	1,500	100
705	Publishing	0	0	0	75	55	55	100	25
706	Printing	1,001	1,069	1,746	1,100	364	1,000	1,200	100
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges	17,348	12,930	12,755	16,500	10,310	15,000	16,500	0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer			1,000	3,000	0	3,000	2,000	(1,000)
	TOTAL EXPENDITURES	92,627	95,793	106,347	113,642	74,563	95,192	91,276	(22,366)

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001-44157 Social & Environmental									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est Actual	PROPOSED	14 to 15
	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	62,420	70,585	73,553	70,553	31,803	31,803	33,303	(37,250)
	TOTALS	62,420	70,585	73,553	70,553	31,803	31,803	33,303	(37,250)
	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	26,170	31,835	34,803	31,803	31,803	31,803	33,303	1,500
908	Transportation Grant Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer to JDC Transit Fund	36,250	38,750	38,750	38,750	0	0	0	(38,750)
	TOTAL EXPENDITURES	62,420	70,585	73,553	70,553	31,803	31,803	33,303	(37,250)

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Social & Environmental Budget Detail Sheet						
Activity		FY15	FY14	FY13	FY12	FY11
Code	905 Miscellaneous	Budget	Budget	Budget	Budget	Budget
20	NICAA Golden Meals	8,133	8,133	8,133	8,165	8,165
21	Senior Resource Center	8,170	8,170	8,170	8,170	8,170
25	Soil & Water Conservation	8,000	8,000	10,000	8,000	8,000
26	Jo Daviess/Carroll Solid Waste Agency	7,000	6,500	7,000	6,500	6,500
27	Veterans' Grave markers	2,000	1,000	1,500	1,000	1,000
	Total	\$33,303	\$31,803	\$34,803	\$31,835	\$31,835
	990 Interfund Transfer to JDC Transit Fund					
22	JDWI Transit/Medical Transp.	0	8,500	8,500	8,500	8,500
23	JDWI Transit/Pub. Transp.	0	30,250	30,250	30,250	30,250
		\$0	\$38,750	\$38,750	\$38,750	\$38,750

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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, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		Change
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est Actual	PROPOSED	14 to 15
	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	5,868	5,903	5,717	5,627	4,689	5,627	5,602	(25)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	40,090	41,531	39,907	39,650	30,553	39,650	39,899	249
	TOTALS	45,958	47,434	45,624	45,277	35,241	45,277	45,501	224
	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	5,868	5,903	5,717	5,627	4,689	5,627	5,602	(25)
	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	40,090	41,531	39,907	39,650	30,553	39,650	39,899	249
990	Interfund Transfer								0
	TOTAL EXPENDITURES	45,958	47,434	45,624	45,277	35,241	45,277	45,501	224

Jo Daviess County, IL
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FY2015 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
Support Staff	35,266									
Supplies	418									
Postage	418									
Mileage & Dues	2,087									
Telephone	1,502									
Equipment	209					41,136	41,645	41,337	39,650	39,899
IMRF			2,982			2,556	3,405	3,511	3,228	2,982
Social Security				2,187		2,001	2,013	2,125	2,112	2,187
Insurance					4,817	4,546	4,574	4,915	4,837	4,817
Rent		5,602				6,994	5,903	5,717	5,627	5,602
Total Budget	39,899	5,602	2,982	2,187	4,817	57,233	57,540	57,605	55,453	55,487
\$ Difference from prior yr.						-5,898	307	65	-2,153	34
% Change						-9.3%	0.5%	0.1%	-3.7%	0.1%
Total General Fund						48,130	47,548	47,054	45,276	45,501
\$ Difference from prior yr.						-4,631	-582	-494	-1,777	225
% Change						-8.8%	-1.2%	-1.0%	-3.8%	0.5%

Jo Daviess County, IL
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001-45162 Economic Development/Planning									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,	2014	Nov. 30,		
		2011	2012	2013	BUDGET	10-mo Actual	Est Actual	2015	14 to 15
		ACTUAL	ACTUAL	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	0	0	0	0	0	0	0	0
	TOTALS	0	0	0	0	0	0	0	0
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer to Economic Development Fund								0
	TOTAL EXPENDITURES	0	0	0	0	0	0	0	0

Jo Daviess County, IL
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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, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	14 to 15		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est Actual	PROPOSED	
	PERSONNEL	160,146	168,425	175,356	195,218	151,072	189,592	205,155	9,937
	TRAINING & PROFESSIONAL DEV.	1,157	547	783	2,620	300	1,470	2,620	0
	COMMODITIES	3,910	5,863	5,785	9,073	3,663	7,745	8,627	(446)
	CONTRACTUAL SERVICES	8,949	11,843	8,889	14,997	10,193	14,497	14,565	(432)
	CAPITAL OUTLAY	3,010	698	2,865	3,640	1,530	3,150	3,640	0
	OTHER	8,646	8,646	7,046	7,045	7,045	7,045	7,045	0
	TOTALS	185,818	196,021	200,725	232,593	173,803	223,499	241,652	9,059
	PERSONNEL								
401	Salaries - Full-time	112,327	117,051	120,330	124,963	103,716	124,963	139,731	14,768
402	Salaries - Per diem	2,450	2,300	2,800	3,500	1,950	3,000	3,500	0
403	Salaries - Part-time & Temporary	9,604	9,397	10,920	15,426	8,376	10,500	3,510	(11,916)
405	Salaries - Overtime	0	0	0	515	0	515	515	0
411	Health Insurance	12,154	13,360	13,785	21,299	13,207	21,299	27,464	6,165
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	7,253	7,784	7,884	8,736	6,801	8,736	8,913	177
422	Medicare Contribution	1,696	1,820	1,844	2,036	1,590	2,036	2,077	41
431	Retirement Contribution (IMRF)	11,271	13,362	14,095	14,543	11,799	14,543	15,245	702
441	Uniform Allowance								0
451	Automobile Mileage	3,391	3,350	3,700	4,200	3,633	4,000	4,200	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	150	272	234	1,200	165	800	1,200	0
502	Travel Expense	777	0	269	1,000	0	250	1,000	0
503	Dues	230	275	280	420	135	420	420	0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies	173	502	475	760	0	760	760	0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies	120	0	122	1,378	945	1,000	618	(760)
605	Office Supplies	1,284	1,524	1,372	2,100	323	2,100	2,100	0
606	Minor Equipment & Small Tools	80	530	0	700	0	250	700	0
611	Automotive Fuel/Oil	2,254	2,867	2,695	3,135	2,394	3,135	3,449	314
621	Print Materials	0	438	1,121	1,000	0	500	1,000	0
	CONTRACTUAL SERVICES								
701	Maintenance Service	2,375	2,144	2,036	5,000	3,373	5,000	5,000	0
702	Professional Service		2,670	0		71			0
703	Postage	2,267	2,024	2,278	2,367	1,954	2,367	2,367	0
704	Telephone & Electronic Communications	2,287	2,507	2,503	3,300	2,492	3,300	3,300	0
705	Publishing	1,877	2,268	1,505	2,230	1,607	2,230	2,230	0
706	Printing	143	230	342	500	404	500	500	0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges			226	1,600	291	1,100	1,168	(432)
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	1,735	468	2,060	3,400	1,530	3,000	3,400	0
815	Furniture	1,275	230	805	240	0	150	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	8,646	7,046	7,045	7,045	7,045	7,045	0
	TOTAL EXPENDITURES	185,818	196,021	200,725	232,593	173,803	223,499	241,652	9,059

SUMMARY OF SPECIAL FUNDS

REVENUES

PROPOSED ANNUAL BUDGET

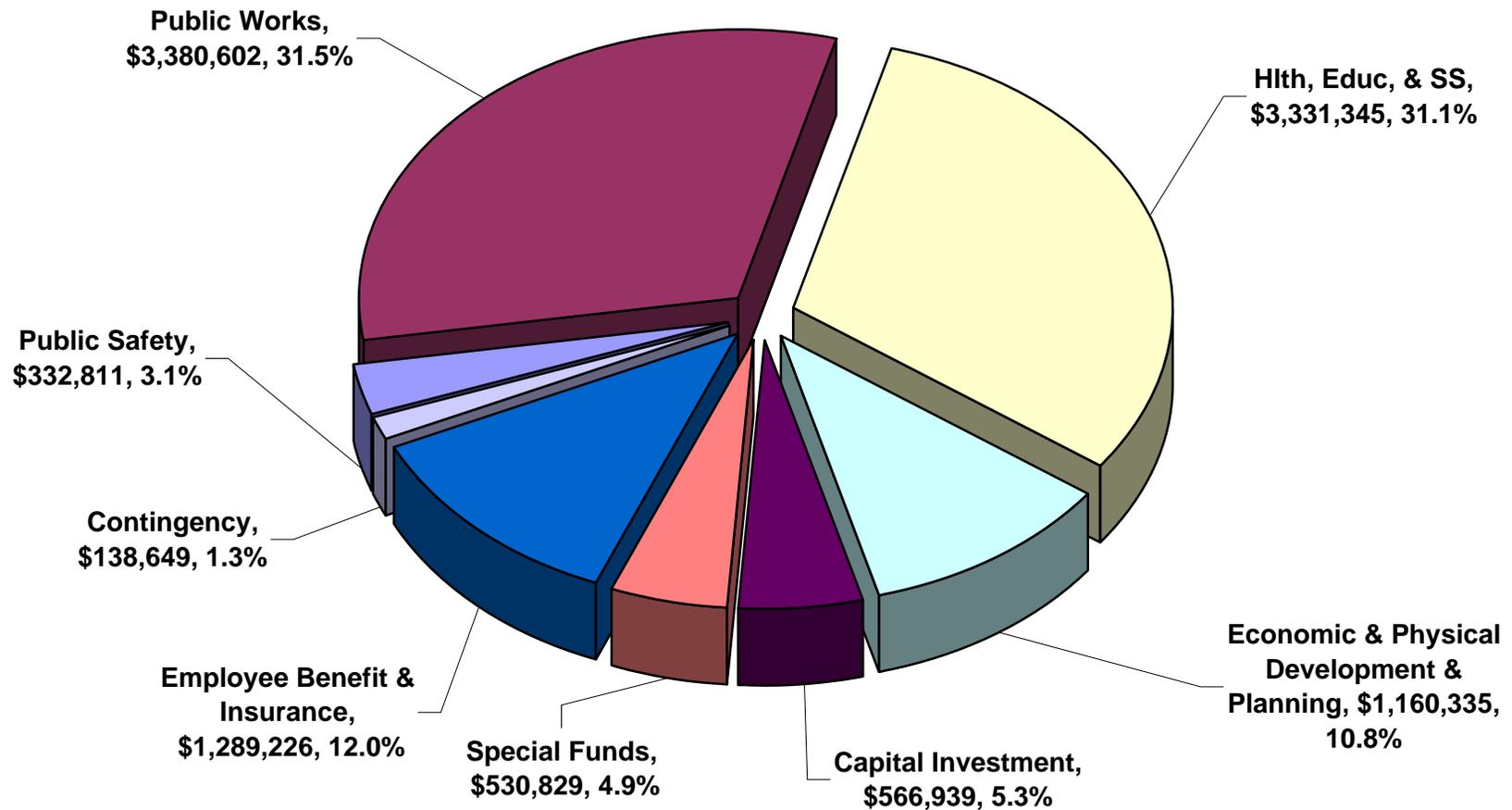
FY2015

Acct. No.	Account Title	Year Ending	Year Ending	Year Ending	BUDGET	Year Ending	Est. Actual	Year Ending Nov. 30 2015 PROPOSED	Difference from previous year	FY2015	
		Nov. 30	Nov. 30	Nov. 30		Nov. 30				Est. Fund Balance	
		2011	2012	2013		2014				12/1/2014	11/30/2015
		ACTUAL	ACTUAL	ACTUAL		10-Mo. Actual				BEGINNING	ENDING
	Public Safety	363,036	391,061	357,221	320,132	255,659	330,254	332,811	12,679	233,464	175,969
	Public Works	3,612,209	3,940,376	3,142,493	3,250,493	2,127,653	3,148,076	3,380,602	130,110	2,906,050	2,305,373
	Hlth, Educ, & SS	2,772,983	2,699,271	2,580,144	3,601,737	2,162,138	3,256,139	3,331,345	(270,392)	3,098,630	2,639,420
	Econ. & Physical Develop. & Plan.	1,097,926	1,228,844	1,117,116	1,249,018	820,532	1,193,773	1,160,335	(88,683)	658,088	657,737
	Capital Investment	330,437	1,737,668	650,243	622,340	528,999	702,094	566,939	(55,401)	2,673,077	1,854,877
	Special Funds	544,430	559,085	548,508	594,231	388,390	484,256	530,829	(63,402)	739,632	675,449
	Employee Benefit & Insurance	1,186,496	1,249,576	1,292,284	1,319,071	1,072,801	1,330,152	1,289,226	(29,845)	1,203,671	1,227,860
	Contingency	16,047	161,427	257,627	150	1,694	12,314	138,649	138,499	217,532	18,082
	Total	9,923,563	11,967,307	9,945,636	10,957,172	7,357,866	10,457,058	10,730,736	(226,436)	11,730,145	9,554,767
<i>Detail of above totals</i>											
<u>41000 Public Safety</u>											
007-41128	ETSB/911 Fund	334,886	315,323	310,293	290,400	226,850	297,849	305,336	14,936	170,660	125,920
009-41129	Sheriff's Forfeiture Fund	5,711	1,599	3,770	16,275	9,811	15,075	11,270	(5,005)	4,385	2,155
019-41121	DUI Fund	8,860	10,777	10,418	3,500	10,738	6,334	6,000	2,500	31,143	27,143
072-41132	JDC Natutral Hazard Mitigation Fund	0	50,066	23,623	0	0	0	0	0	4	4
051-42134	State's Attorney Drug Forfeiture Fund	305	0	170	500	1,127	1,491	500	0	2,608	3,108
036-42134	State's Attorney Diversion Program (dissolved)	4,226	3,971	18	0	0	0	0	0	0	0
074-42134	State's Attorney Records Automation Fund	0	663	1,593	1,200	1,337	1,403	1,603	403	3,659	5,262
069-47201	County Jail Medical Costs Fund	3,213	3,213	3,004	4,003	2,817	4,002	4,002	(1)	5,132	274
068-47200	JDC Sobriety Court Fund	5,836	5,449	4,333	4,254	2,978	4,100	4,100	(154)	15,874	12,104
	Total Public Safety	363,036	391,061	357,221	320,132	255,659	330,254	332,811	12,679	233,464	175,969
<u>43000 Public Works</u>											
002-43141	County Highway Fund	1,349,671	1,357,195	1,374,157	1,505,182	1,025,405	1,504,213	1,583,852	78,671	941,566	791,630
006-43142	County Motor Fuel Tax Fund	708,461	666,263	634,624	578,000	505,603	632,300	609,000	31,000	434,106	430,615
008-43143	Federal Aid Matching Fund	310,134	676,761	445,415	481,046	262,450	331,051	339,200	(141,846)	862,844	702,044
011-43145	County Aid to Bridges Fund	1,243,942	1,240,157	688,297	686,265	334,195	680,512	848,550	162,285	667,534	381,084
	Total Public Works	3,612,209	3,940,376	3,142,493	3,250,493	2,127,653	3,148,076	3,380,602	130,110	2,906,050	2,305,373
<u>44000 Health, Education & Social Services</u>											
003-44151	Public Health Fund	1,087,606	814,779	812,976	732,293	95,910	748,401	470,660	(261,633)	1,029,907	724,752
026-44152	Home Health Care Fund	579,805	632,257	631,412	646,340	439,794	641,440	651,050	4,710	1,116,204	1,116,212
020-44154	Rabies Control Fund	88,472	94,954	96,208	99,265	82,449	98,815	98,915	(350)	4,170	3,085
025-44155	Dog Fund	23	16	10	5	33	3	3	(2)	1,554	1,257
014-44156	708 Mental Health Fund	333,159	332,770	344,010	343,580	271,391	343,630	348,784	5,204	26,811	27,645
023-44158	Extension Education Fund	79,269	79,253	80,239	81,142	64,084	81,142	81,156	14	1	1
022-44160	HHC Memorial Fund	9	8	7	1,010	7	1,010	1,010	0	3,665	3,675
005-44151	Public Health Emergency Preparedness Fund	52,993	38,729	21,954	50	33	36	36,890	36,840	648	648

Acct. No.	Account Title	Year Ending	Year Ending	Year Ending	BUDGET	Year Ending	Est. Actual	Year Ending	FY2015		
		Nov. 30	Nov. 30	Nov. 30		Nov. 30		Nov. 30 2015 PROPOSED	Difference from previous year	Est. Fund Balance	
		2011	2012	2013		2014				12/1/2014 BEGINNING	11/30/2015 ENDING
		ACTUAL	ACTUAL	ACTUAL		10-Mo. Actual		PROPOSED			
015-44151	PH Foundation Fund (dissolved 11.30.12)	6,061	0	0	0	0	0	0	0	0	0
046-44162	Public Health Catastrophic Emergency	1,570	1,174	25,786	25,975	625	25,750	25,775	(200)	259,408	85,183
067-47199	PH Emergency Response Grant Fund	12,325	4	0	0	0	0	0	0	0	0
071-47203	Jo Daviess County Transit Fund	531,691	705,326	567,541	1,672,077	1,207,811	1,315,912	1,617,102	(54,975)	656,261	676,961
									0		
	Total Hlth, Educ, & SS	2,772,983	2,699,271	2,580,144	3,601,737	2,162,138	3,256,139	3,331,345	(270,392)	3,098,630	2,639,420
	<u>45000 Econ. & Physical Development & Planning</u>										
027-45161	Tourism Promotion Fund	977,971	1,052,773	987,680	1,118,773	710,454	1,063,528	1,023,929	(94,844)	657,543	657,190
056-45161	State LTCB Matching Grant Fund	115,952	176,070	129,435	130,244	110,077	130,244	136,405	6,161	1	1
034-45165	Rentech Energy Escrow Fund	4,002	1	1	1	1	1	1	0	545	546
073-45166	DeBruce Grain Escrow Fund (dissolved 11.30.)	0	0	0	0	0	0	0	0	0	0
	Total Econ. & Physical Develop. & Plan.	1,097,926	1,228,844	1,117,116	1,249,018	820,532	1,193,773	1,160,335	(88,683)	658,088	657,737
	<u>46000 Capital Investment</u>										
042-46171	General Capital Investment Fund	101,407	111,989	25,029	28	26	28	189,128	189,100	217,844	198,481
048-46172	General Capital Equip. Rplc. Fund	15,357	21,728	245,800	229,006	77,207	229,111	80,986	(148,020)	543,618	317,664
055-46173	Public Health Capital Investment Fund	20,218	9,189	35,354	26,750	860	26,400	33,900	7,150	349,505	334,405
059-46174	Highway Capital Investment Fund	0	0	0	0	0	0	0	0	341	341
032-46161	Tourism Capital Development Fund	1,891	923	592	500	364	400	400	(100)	291,424	11,824
018-46177	Economic Development Invest. Fund	20,625	131,038	4,524	100,090	95,853	96,324	3,645	(96,445)	804,116	745,653
054-46178	HHC Capital Equipment Fund	289	1,078	80	13,090	9,087	13,098	12,100	(990)	53,056	53,156
038-46179	Sheriff Vehicle Fund	96,758	123,982	72,321	89,750	94,537	94,300	89,650	(100)	49,657	1,807
064-46180	GIS Capital Equipment & Investment Fund	47,106	35,230	666	37,686	16,557	16,658	6,658	(31,028)	83,762	81,920
066-41130	Emergency Services Communications	26,785	1,302,510	265,876	125,440	234,508	225,775	124,872	(568)	279,755	109,627
075-46181	ETSB Capital Equipment & Investment Fund	0	0	0	0	0	0	25,600	25,600	0	0
	Total Capital Investment	330,437	1,737,668	650,243	622,340	528,999	702,094	566,939	(55,401)	2,673,077	1,854,877
	<u>47000 Special Funds</u>										
049-47107	Election Equipment Upgrade	2	5,378	11,001	35,000	3	14,922	35,000	0	620	620
028-47181	Recorder Automation Fund	47,956	51,369	60,893	56,178	42,037	42,037	42,157	(14,021)	116,235	73,392
030-47182	County Clerk Automation Fund	2,333	2,508	4,363	4,300	4,620	4,300	4,300	0	31,723	31,023
029-47183	Circuit Clerk Automation Fund	46,822	41,397	33,272	33,000	23,673	29,155	29,155	(3,845)	114,205	102,360
039-47184	Court Document Storage Fund	37,938	34,102	27,723	28,000	19,880	24,060	24,060	(3,940)	134,833	128,893
052-47185	Maintenance/Child Support Fund	9,415	6,613	6,360	6,500	3,238	4,670	4,670	(1,830)	79,553	74,223
031-47197	Circuit Clerk Operations & Admin. Fund	5,922	5,392	4,243	4,000	3,408	4,011	4,011	11	22,842	22,853
047-47186	County Treasurer Automation Fund	2,229	2,289	2,055	2,030	22	2,030	2,030	0	10,045	6,575
033-47187	Probation Services Fund	29,126	24,608	30,298	23,640	27,834	32,900	30,700	7,060	83,972	62,470
053-47188	Probation EMHD Fund	0	1	0	0	0	0	0	0	3,879	0
058-47189	GIS Automation Fund	182,168	192,816	177,695	206,431	129,430	146,671	172,490	(33,941)	21,945	45,812
043-47191	Special Services Area #1 Fund	69,888	79,894	80,026	80,000	58,667	72,977	73,000	(7,000)	1	1
044-47192	Special Services Area #2 & 4 Fund	64,021	63,239	61,372	64,000	45,926	58,243	59,000	(5,000)	0	0
061-47198	Special Services Area #5 Fund	28,416	28,268	28,339	29,808	21,420	27,312	29,808	0	0	0
040-47177	Small Rental Properties Program	0	0	0	0	0	0	0	0	0	0
065-47199	Sale in Error Fund	13,491	13,723	12,323	12,740	103	12,140	12,140	(600)	94,514	101,654
070-47202	Coroner's Equipment & Operations Fund	4,702	7,489	8,543	8,604	8,129	8,828	8,308	(296)	25,265	25,573
	Total Special Funds	544,430	559,085	548,508	594,231	388,390	484,256	530,829	(63,402)	739,632	675,449

Acct. No.	Account Title	Year Ending	Year Ending	Year Ending	BUDGET	Year Ending	Est. Actual	Year Ending	Difference from previous year	FY2015	
		Nov. 30	Nov. 30	Nov. 30		Nov. 30		Nov. 30		Est. Fund Balance	
		2011	2012	2013		2014		2015		12/1/2014	11/30/2015
		ACTUAL	ACTUAL	ACTUAL		10-Mo. Actual		PROPOSED		BEGINNING	ENDING
									0		
	<u>48000 Employee Benefit & Insurance</u>								0		
012-48116	Social Security Fund	285,011	290,658	294,706	291,842	236,161	292,058	282,376	(9,466)	224,801	200,223
013-48117	IL Municipal Retirement Sys. Fund	480,805	540,392	571,828	757,130	608,788	757,155	586,651	(170,479)	383,994	397,129
017-48118	Insurance Fund	420,680	418,526	425,750	270,099	227,852	280,939	420,199	150,100	594,877	630,509
	Total Employee Benefit & Insurance	1,186,496	1,249,576	1,292,284	1,319,071	1,072,801	1,330,152	1,289,226	(29,845)	1,203,671	1,227,860
	<u>49000 Contingency</u>										
016-49197	Contingency Fund	16,047	161,427	257,627	150	1,694	12,314	138,649	138,499	217,532	18,082
	Total Contingency	16,047	161,427	257,627	150	1,694	12,314	138,649	138,499	217,532	18,082
	Grand Total Special Fund Revenues	9,923,563	11,967,307	9,945,636	10,957,172	7,357,866	10,457,058	10,730,736	(226,436)	11,730,145	9,554,767

**Jo Daviess County
Special Fund Revenues as projected
FY2015 - \$10,730,736**



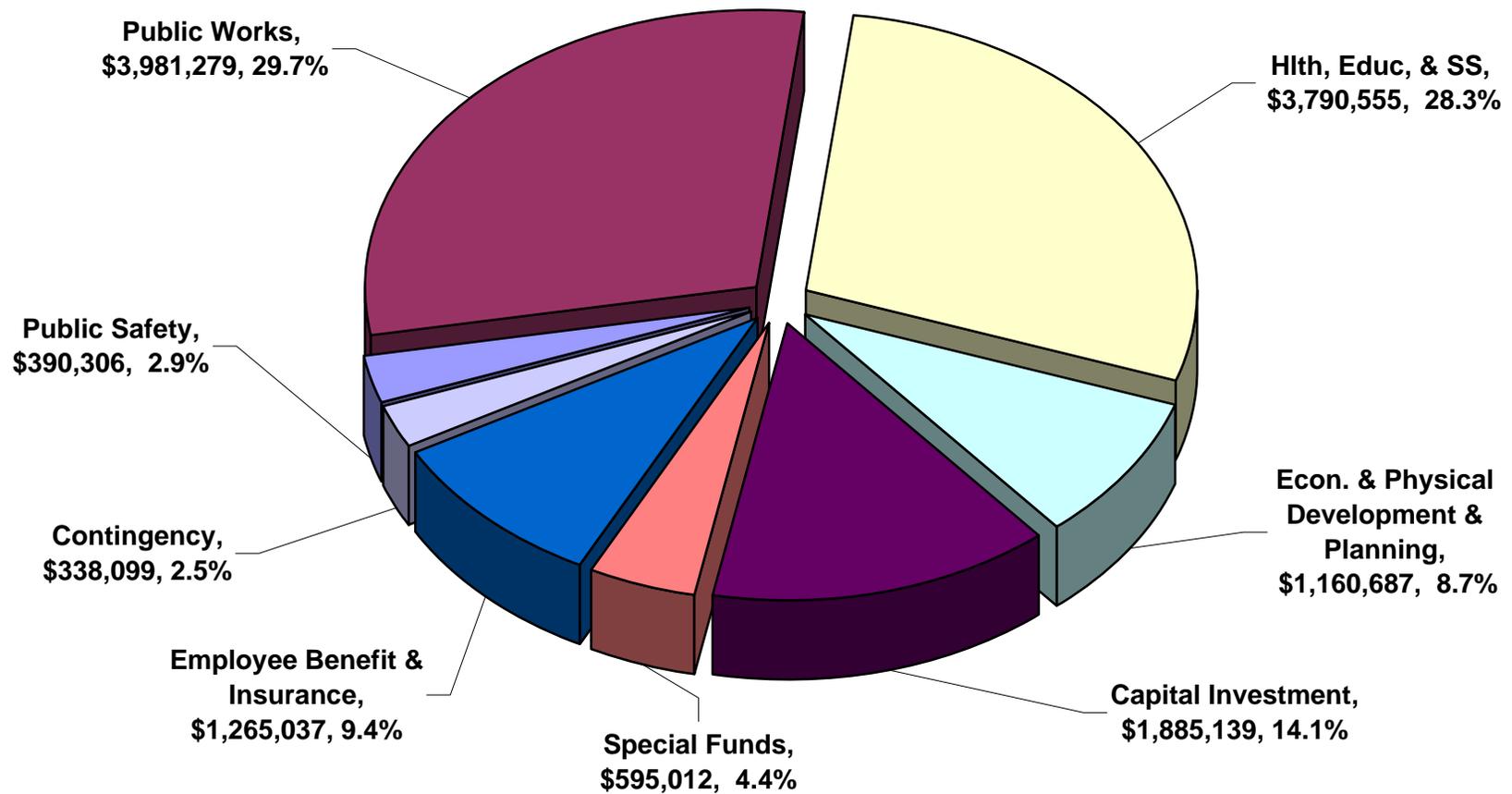
SUMMARY OF SPECIAL FUNDS
EXPENDITURES
PROPOSED ANNUAL BUDGET
FY2015

		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		FY2015	
		Nov. 30	Nov. 30	Nov. 30		Nov. 30		Nov. 30	Difference	Est. Fund Balance	
		2011	2012	2013		2014		2015	from	12/1/14	11/30/15
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	previous year	BEGINNING	ENDING
	Public Safety	357,066	492,762	374,204	485,630	331,946	430,710	390,306	(95,324)	233,464	175,969
	Public Works	3,908,205	4,069,126	2,900,907	4,513,543	2,379,171	3,330,549	3,981,279	(532,264)	2,906,050	2,305,373
	Hlth, Educ, & SS	2,655,732	2,624,095	2,333,216	3,198,997	1,743,259	2,687,375	3,790,555	591,558	3,098,630	2,639,420
	Econ. & Physical Develop. & Plan.	1,172,340	992,631	1,082,074	1,246,290	900,292	1,251,022	1,160,687	(85,603)	658,088	657,737
	Capital Investment	716,109	1,108,121	800,489	1,210,152	203,632	384,526	1,885,139	674,987	2,673,077	1,854,877
	Special Funds	517,759	492,276	520,465	651,565	417,263	544,107	595,012	(56,553)	739,632	675,449
	Employee Benefit & Insurance	1,039,684	1,099,222	1,156,530	1,425,223	1,024,233	1,395,177	1,265,037	(160,186)	1,203,671	1,227,860
	Contingencies	0	136,164	133,709	200,000	4,908	97,728	338,099	138,099	217,532	18,082
	Total	10,366,896	11,014,398	9,301,594	12,931,400	7,004,703	10,121,194	13,406,114	474,714	11,730,145	9,554,767
41000 Public Safety											
007-41128	ETSB/911 Fund	343,570	419,091	333,297	445,400	317,180	401,150	350,076	(95,324)	170,660	125,920
009-41129	Sheriff's Forfeiture Fund	4,030	7,666	7,111	13,500	7,624	14,300	13,500	0	4,385	2,155
019-41121	DUI Fund	4,869	3,342	3,808	10,000	2,292	6,400	10,000	0	31,143	27,143
072-41132	JDC Natural Hazard Mitigation Fund	0	56,661	17,025	0	0	0	0	0	4	4
051-42134	State's Attorney Drug Forfeiture Fund	0	0	0	0	0	0	0	0	2,608	3,108
036-42134	State's Attorney Diversion Program (dissolved)	2,411	3,034	11,338	0	0	0	0	0	(0)	(0)
074-42134	State's Attorney Records Automation Fund	0	0	0	0	0	0	0	0	3,659	5,262
069-47201	County Jail Medical Costs Fund	0	0	0	8,860	4,849	8,860	8,860	0	5,132	274
068-47200	JDC Sobriety Court Fund	2,186	2,969	1,625	7,870	0	0	7,870	0	15,874	12,104
	Total Public Safety	357,066	492,762	374,204	485,630	331,946	430,710	390,306	(95,324)	233,464	175,969
43000 Public Works											
002-43141	County Highway Fund	1,249,770	1,193,866	1,284,468	1,870,282	1,347,950	1,755,677	1,733,788	(136,494)	941,566	791,630
006-43142	County Motor Fuel Tax Fund	631,420	574,837	693,916	710,261	580,665	704,872	612,491	(97,770)	434,106	430,615
008-43143	Federal Aid Matching Fund	192,249	1,141,631	304,709	983,000	229,439	325,000	500,000	(483,000)	862,844	702,044
011-43145	County Aid to Bridges Fund	1,834,765	1,158,793	617,815	950,000	221,118	545,000	1,135,000	185,000	667,534	381,084
	Total Public Works	3,908,205	4,069,126	2,900,907	4,513,543	2,379,171	3,330,549	3,981,279	(532,264)	2,906,050	2,305,373
44000 Health, Education & Social Services											
003-44151	Public Health Fund	1,026,334	789,035	750,211	785,000	434,068	769,521	775,815	(9,185)	1,029,907	724,752
026-44152	Home Health Care Fund	523,485	561,458	558,790	659,200	455,583	614,500	651,042	(8,158)	1,116,204	1,116,212
020-44154	Rabies Control Fund	100,000	110,000	91,000	100,000	71,000	100,000	100,000	0	4,170	3,085
025-44155	Dog Fund	0	43	46	7,800	7,510	7,510	300	(7,500)	1,554	1,257
014-44156	708 Mental Health Fund	331,919	330,056	335,216	345,175	251,998	345,175	347,950	2,775	26,811	27,645
023-44158	Extension Education Fund	79,269	79,253	80,239	81,142	64,084	81,142	81,156	14	1	1

		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		FY2015		
		Nov. 30	Nov. 30	Nov. 30		Nov. 30		Nov. 30		Difference	Est. Fund Balance	
		2011	2012	2013		2014		2015		from	12/1/14	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED		previous year	BEGINNING	
											ENDING	
022-44160	HHC Memorial Fund	145	0	0	1,000	0	1,000	1,000	0		3,665	3,675
005-44151	Public Health Emergency Preparedness Fund	48,026	40,000	40,000	18,783	0	19,000	36,890	18,107		648	648
015-44151	PH Foundation Fund (dissolved 11.30.12)	2,542	8,923	0	0	0	0	0	0		0	0
046-44162	Public Health Catastrophic Emergency	0	0	0	200,000	0	0	200,000	0		259,408	85,183
067-47199	PH Emergency Response Grant Fund	12,320	0	49	0	0	0	0	0		0	0
071-47203	Jo Daviess County Transit Fund	531,691	705,326	477,665	1,000,897	459,016	749,527	1,596,402	595,505		656,261	676,961
	Total Hlth, Educ, & SS	2,655,732	2,624,095	2,333,216	3,198,997	1,743,259	2,687,375	3,790,555	591,558		3,098,630	2,639,420
	45000 Econ. & Physical Development & Planning											
027-45161	Tourism Promotion Fund	1,052,388	816,560	952,639	1,116,046	824,317	1,120,778	1,024,282	(91,764)		657,543	657,190
056-45161	State LTCB Matching Grant Fund	115,952	176,071	129,434	130,244	75,975	130,244	136,405	6,161		1	1
034-45165	Rentech Energy Escrow Fund	4,000	0	0	0	0	0	0	0		545	546
073-45166	DeBruce Grain Escrow Fund (dissolved 11.30.12)	0	0	0	0	0	0	0	0		0	0
	Total Econ. & Physical Develop. & Plan.	1,172,340	992,631	992,631	1,246,290	900,292	1,251,022	1,160,687	(85,603)		658,088	657,737
	46000 Capital Investment											
042-46171	General Capital Investment Fund	416,269	0	9,925	33,391	11,666	14,000	208,491	175,100		217,844	198,481
048-46172	General Capital Equip. Rplc. Fund	7,432	7,304	192,647	248,353	63,086	65,033	306,940	58,587		543,618	317,664
055-46173	Public Health Capital Investment Fund	65,504	0	89,508	29,000	4,000	4,000	49,000	20,000		349,505	334,405
059-46174	Highway Capital Investment Fund	0	0	0	0	0	0	0	0		341	341
032-46161	Tourism Capital Development Fund	0	0	0	0	0	0	280,000	280,000		291,424	11,824
018-46177	Economic Development Invest. Fund	15,279	18,274	5,597	560,108	8,682	9,193	562,108	2,000		804,116	745,653
054-46178	HHC Capital Equipment Fund	5,654	0	0	13,000	0	0	12,000	(1,000)		53,056	53,156
038-46179	Sheriff Vehicle Fund	61,563	146,135	102,466	137,500	49,070	111,500	137,500	0		49,657	1,807
064-46180	GIS Capital Equipment & Investment Fund	82,056	17,847	13,501	11,000	1,000	3,000	8,500	(2,500)		83,762	81,920
066-41130	Emergency Services Communications	62,352	918,561	386,845	177,800	66,128	177,800	295,000	117,200		279,755	109,627
075-46181	ETSB Capital Equipment & Investment Fund	0	0	0	0	0	0	25,600	25,600		0	0
	Total Capital Investment	716,109	1,108,121	800,489	1,210,152	203,632	384,526	1,885,139	674,987		2,673,077	1,854,877
	47000 Special Funds											
049-47107	Election Equipment Upgrade	0	5,376	11,000	35,000	0	14,922	35,000	0		620	620
028-47181	Recorder Automation Fund	37,515	35,676	49,317	85,000	64,441	73,000	85,000	0		116,235	73,392
030-47182	County Clerk Automation Fund	503	2,240	3,969	5,000	4,000	5,000	5,000	0		31,723	31,023
029-47183	Circuit Clerk Automation Fund	44,212	25,052	37,027	40,342	24,643	40,342	41,000	658		114,205	102,360
039-47184	Court Document Storage Fund	19,025	17,204	20,799	30,000	5,748	25,000	30,000	0		134,833	128,893
052-47185	Maintenance/Child Support Fund	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0		79,553	74,223
031-47197	Circuit Clerk Operations & Admin. Fund	841	2,190	2,931	4,000	1,705	4,000	4,000	0		22,842	22,853
047-47186	County Treasurer Automation Fund	0	0	7,511	5,800	2,085	3,700	5,500	(300)		10,045	6,575
033-47187	Probation Services Fund	33,930	21,583	35,640	42,267	22,550	24,842	52,202	9,935		83,972	62,470
053-47188	Probation EMHD Fund	0	0	0	3,879	0	0	3,879	0		3,879	0
058-47189	GIS Automation Fund	205,640	201,554	169,313	207,219	155,338	184,019	148,623	(58,596)		21,945	45,812
043-47191	Special Services Area #1 Fund	69,887	79,894	80,026	80,000	58,667	72,977	73,000	(7,000)		1	1
044-47192	Special Services Area #2 & 4 Fund	64,021	63,239	61,372	64,000	45,926	58,243	59,000	(5,000)		0	0

		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		FY2015	
		Nov. 30	Nov. 30	Nov. 30		Nov. 30		Nov. 30	Difference	Est. Fund Balance	
		2011	2012	2013		2014		2015	from	12/1/14	11/30/15
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	previous year	BEGINNING	ENDING
061-47198	Special Services Area #5 Fund	28,416	28,268	28,339	29,808	21,420	27,312	29,808	0	0	0
040-47177	Small Rental Properties Program	0	0	0	0	0	0	0	0	0	0
065-47199	Sale in Error Fund	2,500	0	0	5,000	0	0	5,000	0	94,514	101,654
070-47202	Coroner's Equipment & Operations Fund	1,269	0	3,218	4,250	740	750	8,000	3,750	25,265	25,573
Total Special Funds		517,759	492,276	520,465	651,565	417,263	544,107	595,012	(56,553)	739,632	675,449
48000 Employee Benefit & Insurance											
012-48116	Social Security Fund	269,569	276,823	279,166	300,612	229,491	296,137	306,954	6,342	224,801	200,223
013-48117	IL Municipal Retirement Sys. Fund	447,636	503,702	543,345	755,283	474,164	749,462	573,516	(181,767)	383,994	397,129
017-48118	Insurance Fund	322,479	318,696	334,020	369,328	320,578	349,578	384,567	15,239	594,877	630,509
Total Employee Benefit & Insurance		1,039,684	1,099,222	1,156,530	1,425,223	1,024,233	1,395,177	1,265,037	(160,186)	1,203,671	1,227,860
49000 Contingency											
016-49197	Contingency Fund	0	136,164	133,709	200,000	4,908	97,728	338,099	138,099	217,532	18,082
Total Contingency		0	136,164	133,709	200,000	4,908	97,728	338,099	138,099	217,532	18,082
Grand Total Special Fund Expenditures		10,366,896	11,014,397	9,465,810	12,931,400	7,004,703	10,121,194	13,406,114	474,714	11,730,145	9,554,767

**Jo Daviess County
Special Fund Expenditures as projected
FY2015 - \$13,406,114**



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 FY2015, an estimated 4 months of operating expense is required to be retained in this fund. Therefore \$590,000 is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in the fund and not scheduled for expense in the period.

Jo Daveiss County, IL
Annual Budget
FY2015

002 County Highway Fund		Est. Fund Balance ending FY2014:						\$941,566		
REVENUES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	TAXES	787,793	786,891	837,892	896,607	708,043	896,640	1,043,885	147,278	
	LICENSES & PERMITS						0	2,490		
	INTERGOVERNMENTAL REVENUES	220,878	201,125	177,704	269,075	221,277	260,000	181,178	(87,897)	
	SERVICE CHARGES	0	0	0	0	0	0	0	0	
	OTHER	32,625	72,785	46,497	33,500	31,033	34,000	44,254	10,754	
	OTHER FINANCING	7,108	2,601	3,493	4,000	8,478	7,000	5,000	1,000	
	INTERFUND TRANSFER	301,267	293,793	308,572	302,000	56,574	306,573	307,045	5,045	
	TOTAL REVENUES	1,349,671	1,357,195	1,374,157	1,505,182	1,025,405	1,504,213	1,583,852	78,671	
	Taxes									
31110	Property taxes	787,793	786,891	837,892	896,607	708,043	896,640	1,043,885	147,278	
	LICENSES & PERMITS									
32315	Permits	0	0	0	0	0	0	2,490		
	INTERGOVERNMENTAL REVENUES									
34410	Sales tax	192,818	189,243	177,704	269,075	221,277	260,000	181,178	(87,897)	
34733	IEMA Reimbursement	0	11,882	0	0	0	0	0	0	
34936	FEMA Reimbursement	28,060	0	0	0	0	0	0	0	
	SERVICE CHARGES									
36703	County Map Sales	0	0	0	0	0	0	0	0	
	OTHER									
38110	Interest	4,630	3,273	2,254	1,500	1,719	2,000	1,500	0	
38123	Fuel Reimbursement	0	0	0	0	0	0	31,754	31,754	
38217	Insurance Settlement Payment	0	19,620	1,497	0	375	0	0	0	
38910	Miscellaneous Income	27,995	49,892	42,746	32,000	28,939	32,000	11,000	(21,000)	
	OTHER FINANCING									
39120	Reimb. from Townships	7,108	2,601	3,493	4,000	8,478	7,000	5,000	1,000	
	INTERFUND TRANSFER									
39922	From GF for Building & Zoning	8,646	8,646	7,046	7,000	7,045	7,045	7,045	45	
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	100,000	0	
39929	Transfer in From Capital Investments	0	0	0	0	0	0	0	0	
39930	From Township MFT	32,621	35,147	51,526	45,000	49,529	49,528	50,000	5,000	
39944	From County Bridge Fund	160,000	150,000	150,000	150,000	0	150,000	150,000	0	
	TOTAL REVENUES	1,349,671	1,357,195	1,374,157	1,505,182	1,025,405	1,504,213	1,583,852	78,671	
002-43141 County Highway Department										
EXPENDITURES										
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of	
		2011	2012	2013	2014			2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	PERSONNEL	586,361	546,751	578,350	653,145	560,760	672,915	771,367	118,222	
	TRAINING & PROFESSIONAL DEV.	7,454	2,180	3,652	4,050	4,727	4,365	4,375	325	
	COMMODITIES	243,364	230,326	285,205	436,380	349,814	430,350	453,700	17,320	
	CONTRACTUAL SERVICES	117,200	96,613	111,414	119,000	93,605	111,340	130,000	11,000	
	CAPITAL OUTLAY	255,563	281,302	259,226	570,000	301,342	499,000	285,000	(285,000)	
	OTHER	39,829	36,694	46,621	87,707	37,701	37,707	89,346	1,639	
	TOTAL EXPENDITURES	1,249,770	1,193,866	1,284,468	1,870,282	1,347,950	1,755,677	1,733,788	(136,494)	
	PERSONNEL									
401	Salaries - Full-time	370,799	351,370	375,381	382,945	322,900	382,945	457,329	74,384	
402	Salaries - Per diem								0	
403	Salaries - Part-time & Temporary	13,582	21,365	14,102	41,080	26,926	35,000	42,189	1,109	
405	Salaries - Overtime	53,857	27,185	35,752	40,000	65,231	65,000	50,000	10,000	
411	Health Insurance	72,137	74,387	72,669	100,903	71,364	100,903	120,067	19,164	
412	Unemployment Insurance								0	
413	Worker's Comp. Insurance								0	
421	Social Security Contribution	25,373	23,021	24,431	28,770	23,841	28,770	34,070	5,300	
422	Medicare Contribution	5,934	5,384	5,714	6,728	5,575	6,728	7,968	1,240	
431	Retirement Contribution (IMRF)	41,161	40,290	45,881	49,019	41,516	49,019	55,144	6,125	
441	Uniform Allowance	3,516	3,750	4,420	3,600	3,407	4,500	4,500	900	
451	Automobile Mileage	0	0	0	100	0	50	100	0	
	TRAINING & PROFESSIONAL DEV.									
501	Education & Training	5,010	500	1,328	1,600	3,212	2,500	2,500	900	
502	Travel Expense	1,651	873	1,557	1,600	726	1,000	1,000	(600)	
503	Dues	792	807	767	850	789	865	875	25	

Jo Daveiss County, IL
Annual Budget
FY2015

Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 14 to '15
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2011	2012	2013	2014			2015	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies	95,408	80,560	92,834	195,000	142,333	190,000	200,000	5,000
602	Janitorial Supplies	1,852	1,429	2,204	3,000	1,776	1,600	2,000	(1,000)
603	Operating Supplies	18,930	16,394	27,799	30,000	29,974	35,000	35,000	5,000
604	Computer Supplies	2,471	2,571	2,422	2,880	2,802	3,000	3,200	320
605	Office Supplies	1,647	2,340	2,518	3,000	2,210	2,500	3,000	0
606	Minor Equipment & Small Tools	12,669	10,035	9,566	12,000	6,434	8,000	10,000	(2,000)
611	Automotive Fuel/Oil	109,390	116,082	147,260	190,000	163,980	190,000	200,000	10,000
621	Print Materials	995	916	603	500	307	250	500	0
	CONTRACTUAL SERVICES								
701	Maintenance Service	57,774	42,208	45,838	50,000	29,309	40,000	50,000	0
702	Professional Service	2,291	2,416	5,796	3,000	4,334	3,000	6,000	3,000
703	Postage	8,958	7,598	8,358	9,000	8,051	8,500	9,000	0
704	Telephone & Electronic Communications	5,123	7,127	6,606	7,500	6,351	7,500	8,000	500
705	Publishing	393	1,149	566	1,000	450	750	1,000	0
706	Printing								0
711	Utilities	34,770	27,266	31,953	35,000	30,294	37,000	40,000	5,000
712	Garbage Disposal	1,054	1,318	1,267	1,500	1,547	2,000	2,000	500
719	Other Service Charges								0
721	Liability Insurance	6,090	6,090	6,624	7,000	6,090	6,090	7,000	0
722	General Insurance								0
724	Rentals	747	1,441	4,407	5,000	7,180	6,500	7,000	2,000
	CAPITAL OUTLAY								
801	Land	0	19,400	0	0				0
805	Buildings	639	53,236	101,967	400,000	158,035	350,000	100,000	(300,000)
810	Equipment	115,518	71,630	46,599	50,000	46,728	50,000	150,000	100,000
815	Furniture	0	0	0	0	0			0
820	Vehicle	139,407	137,037	110,659	120,000	96,579	99,000	35,000	(85,000)
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency	5,609	2,000	0	50,000	0	0	50,000	0
905	Miscellaneous Expense	0	0	0	0	0			0
910	Intergovernmental Agreement					0			0
990	Interfund Transfer	34,220	34,694	46,621	37,707	37,701	37,707	39,346	1,639
	TOTAL	1,249,770	1,193,866	1,284,468	1,870,282	1,347,950	1,755,677	1,733,788	(136,494)
	Revenues Over (Under) Expenditures	99,901	163,329	89,689	(365,101)	(322,545)	(251,464)	(149,936)	215,165
	Fund Balance, beginning of year	840,111	940,012	1,103,341	1,193,030	1,193,030	1,193,030	941,566	(251,464)
	Estimated Fund Balance, end of year	940,012	1,103,341	1,193,030	827,930	870,485	941,566	791,630	(36,300)

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 FY2015, an estimated six (6) months of operating expense is required to be retained in this fund. Therefore \$388,000 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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003 Public Health Fund		Est. Fund Balance ending FY2014:					\$1,029,907			
REVENUES										
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Change		
		2011	2012	2013	2014		2015	14 to '15		
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED		
	TAXES	515,817	515,243	522,433	522,509	412,222	522,024	216,869	(305,640)	
	INTERGOVERNMENTAL REVENUES	395,623	146,261	144,089	99,601	32,819	114,977	114,701	15,100	
	SERVICE CHARGES	98,212	97,256	91,505	76,500	82,043	77,500	82,500	6,000	
	OTHER REVENUES	5,967	4,020	2,410	1,900	2,028	1,900	6,700	4,800	
	OTHER FINANCING SOURCES	71,986	52,000	52,540	31,783	11,000	32,000	49,890	18,107	
	TOTAL REVENUES	1,087,606	814,779	812,976	732,293	540,111	748,401	470,660	(261,633)	
	TAXES								0	
31110	Property taxes	515,817	515,243	522,433	522,509	412,222	522,024	216,869	(305,640)	
	INTERGOVERNMENTAL REVENUES		0						0	
34711	Health Protection Grant	89,271	62,832	63,201	63,201	0	63,201	63,201	0	
34713	Potable Water Grant	1,013	825	938	900	688	900	900	0	
34714	Tanning Facility Grant	600	0	0	0	0	0	600	600	
34716	IL Tobacco Free Grant	0	0	0	0	0	0	0	0	
34722	Well Woman Program	400	550	500	500	500	500	500	0	
34725	Teen Parent Services	0	0	0	0	0	0	0	0	
34728	Vector Control Grant	1,500	3,086	4,974	5,000	4,714	3,500	5,000	0	
34729	Family Case Management Grant	0	0	0	0	0	0	0	0	
34730	Death Certificate Surcharge	155	667	482	0	319	277	0	0	
34811	Immunization Medicaid Match	14,759	0	0	10,000	23,099	23,099	20,000	10,000	
34812	WIC Grant	45,433	0	0	0	0	0	0	0	
34817	WIC Food Instrument Allocation	205,221	56,198	0	0	0	0	0	0	
34813	Family Planning Grant-St&Fed	0	0	0	0	0	0	0	0	
34815	Emergency Preparedness Grant	0	0	0	0	0	0	0	0	
34823	Body Art Program Grant	0	0	0	0	0	0	1,000	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	4,000	5,377	1,644	0	0	0	0	0	
34836	Medical Reserve Corp Grant	5,000	0	4,000	0	3,500	3,500	3,500	3,500	
34918	IDPH/Cardiovascular	500	0	0	0	0	0	0	0	
34919	Immunization Federal Grant	27,771	16,725	68,350	20,000	0	20,000	20,000	0	
34936	FEMA Reimbursement	0	0		0	0	0	0	0	
	SERVICE CHARGES								0	
36510	Fees from Individuals	29,032	21,021	15,505	7,500	6,153	7,500	7,500	0	
36800	Environmental Health Fees	66,025	75,115	75,550	69,000	75,590	70,000	75,000	6,000	
36801	Family Planning Fees	0	0	0	0	0	0	0	0	
36804	School Contracts	436	407	0	0	0	0	0	0	
36806	Public Aid Fee's for FCM	1,970	263	0	0	0	0	0	0	
36860	B&B Annual Inspection Fee	750	450	450	0	300	0	0	0	
	OTHER REVENUES								0	
38110	Interest Income	3,517	2,642	2,386	1,800	2,016	1,800	1,800	0	
38710	Board of Health	0	500	0	0	0	0	0	0	
38860	Dubuque Racing Association	0	0	0	0	0	0	0	0	
38870	AllKids program	1,200	50	0	0	0	0	0	0	
38880	IDPH TB Program	0	0	0	0	0	0	0	0	
38910	Misc Income	1,250	828	24	100	12	100	100	0	
38124	Space Rental/BEST & SCHD	0	0	0	0	1,400	0	4,800	4,800	
	OTHER FINANCING SOURCES								0	
39117	Insurance Proceeds	0	0	0	0	0	0	0	0	
39924	Rent/Utility from HHC	11,640	12,000	12,540	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	48,026	40,000	40,000	18,783	0	19,000	36,890	18,107	
39945	Transfer in from PH Emer Resp Grant	12,320	0	0	0	0	0	0	0	
	TOTAL REVENUES	1,087,606	814,779	812,976	732,293	541,511	748,401	470,660	(261,633)	
									0	

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003-44151 Public Health									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	PERSONNEL	619,396	555,966	518,135	558,000	409,335	518,659	541,700	(16,300)
	TRAINING & PROFESSIONAL DEV.	14,404	10,231	6,182	7,900	5,227	7,400	10,790	2,890
	COMMODITIES	56,469	41,085	54,904	18,200	10,074	18,750	19,450	1,250
	CONTRACTUAL SERVICES	66,795	64,674	49,587	86,300	51,288	114,500	85,700	(600)
	CAPITAL OUTLAY	3,751	6,610	9,197	10,000	3,871	5,862	3,375	(6,625)
	OTHER	265,518	110,470	112,206	104,600	44,293	104,350	114,800	10,200
	TOTAL EXPENDITURES	1,026,334	789,035	750,211	785,000	524,088	769,521	775,815	(9,185)
	PERSONNEL								
401	Salaries - Full-time	434,637	383,476	356,150	370,000	286,148	365,000	385,000	15,000
403	Salaries - Part-time & Temporary	21,205	16,358	6,867	7,000	1,788	4,000	4,000	(3,000)
405	Salaries - Overtime	64	0	638	5,000	0	0	0	(5,000)
411	Health Insurance	84,108	79,355	76,108	95,000	55,234	70,000	70,000	(25,000)
412	Unemployment Insurance	0	1,412	5,384	5,000	7,989	6,317	5,000	0
421	Social Security	26,692	24,013	22,140	23,000	17,390	22,000	23,600	600
422	Medicare Contribution	6,242	5,616	5,178	5,500	4,067	5,500	5,700	200
431	Retirement Contribution (IMRF)	43,479	42,512	42,465	45,000	32,378	42,000	44,000	(1,000)
441	Uniform Allowance					642	642	400	
451	Automobile Mileage	2,969	3,224	3,206	2,500	3,699	3,200	4,000	1,500
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	919	40	867	1,500	358	1,000	1,500	0
502	Travel Expense	9,699	8,749	3,518	4,000	2,834	4,000	6,890	2,890
503	Dues	1,395	1,442	1,797	2,400	2,035	2,400	2,400	0
504	Publications	0	0	0	0	0	0	0	0
505	Tuition Reimbursement	2,392	0	0	0	0	0	0	0
	COMMODITIES								
601	Maintenance Supplies	66	201	38	250	2	200	250	0
602	Janitorial Supplies	695	559	632	600	736	700	700	100
603	Operating Supplies	47,098	32,973	47,443	7,500	3,066	7,000	7,000	(500)
604	Computer Supplies	5,172	3,085	3,271	3,000	3,316	4,500	5,500	2,500
605	Office Supplies	1,944	2,030	1,456	2,500	1,189	2,000	2,000	(500)
606	Minor Equipment & Small Tools	33	18	54	350	0	350	500	150
611	Automotive Fuel/Oil	1,331	1,829	1,391	3,000	1,414	3,000	2,500	(500)
621	Print Materials	130	391	620	1,000	350	1,000	1,000	0
	CONTRACTUAL SERVICES								
701	Maintenance Service	25,941	17,837	21,230	25,000	20,435	58,000	28,500	3,500
702	Professional Service	16,053	19,919	4,480	28,000	7,166	25,000	25,000	(3,000)
703	Postage	3,057	3,526	2,639	4,000	2,059	3,000	3,000	(1,000)
704	Telephone & Electronic Communication	6,294	5,844	6,127	10,300	7,664	10,300	10,500	200
705	Publishing	488	690	973	800	329	500	500	(300)
706	Printing	362	1,297	852	1,000	401	1,000	1,000	0
711	Utilities	11,217	11,559	9,963	12,000	10,068	12,500	13,000	1,000
712	Garbage Disposal	2,687	2,911	2,584	4,000	2,342	3,000	3,000	(1,000)
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	697	1,091	740	1,200	823	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	3,751	6,401	8,890	9,500	3,010	5,000	3,375	(6,125)
815	Furniture	0	209	307	500	862	862	0	(500)
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	205,221	56,198	0	0	0	0	0	0
901	Contingency	0	0	0	0	0			0
905	Miscellaneous	250	52	696	500	306	250	500	0
907	B&B Fire Dept Inspections	250	200	200	500	0	500	500	0
910	Intergovernmental Agreement	2,788	3,306	1,950	0	0	0	0	0
914	E/Health Well Sealing	0	0	0	0	0			0
990	Interfund Transfer	57,009	50,714	109,360	103,600	43,987	103,600	113,800	10,200
	TOTAL EXPENDITURES	1,026,334	789,035	750,211	785,000	524,088	769,521	775,815	(9,185)
	Revenues over (under) expend.	61,272	25,743	62,765	(52,707)	17,423	(21,120)	(305,155)	(252,448)
	Fund balance, beginning of year	901,246	962,518	988,262	1,051,027	1,051,027	1,051,027	1,029,907	(21,120)
	Fund balance, end of year	962,518	988,262	1,051,027	998,320	1,068,450	1,029,907	724,752	(273,568)

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Fund Description

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

005 Public Health Emergency Preparedness Fund		Est. Fund Balance ending FY2014:					\$ 648		
REVENUES									
Acct. No.	Acct. Title	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 ACTUAL	Year Ending Nov. 30, 2013 ACTUAL	BUDGET	Year Ending Nov. 30, 2014 10-mo Actual	Est. Actual	Year Ending Nov. 30, 2015 PROPOSED	Amount of Change 14 to '15
	OTHER REVENUES	52,993	38,729	21,905	50	33	36	36,890	36,840
	INTERFUND TRANSFER	0	0	49	0	0	0	0	0
	TOTAL REVENUES	52,993	38,729	21,954	50	33	36	36,890	36,840
	OTHER REVENUES								0
34815	Bio-Terrorism Grant	52,772	38,587	21,805	0	0	0	36,890	36,890
38110	Interest income	220	143	100	50	33	36	0	(50)
38112	CD Interest								0
38910	Miscellaneous Income								0
	INTERFUND TRANSFER								0
39928	Capital Improvement Fund Transfer								0
39945	Trans in P/H Emer Resp Grant	0	0	49	0	0	0	0	0
	TOTAL REVENUES	52,993	38,729	21,954	50	33	36	36,890	36,840
005-44151 Public Health Emergency Prepared									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 ACTUAL	Year Ending Nov. 30, 2013 ACTUAL	BUDGET	Year Ending Nov. 30, 2014 10-mo Actual	Est. Actual	Year Ending Nov. 30, 2015 PROPOSED	Amount of Change 14 to '15
	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	48,026	40,000	40,000	18,783	0	19,000	36,890	18,107
	TOTAL EXPENDITURES	48,026	40,000	40,000	18,783	0	19,000	36,890	18,107
	PERSONNEL								
	COMMODITIES								
601	Maintenance Supplies					0			0
602	Janitorial Supplies					0			0
603	Operating Supplies					0			0
604	Computer Supplies					0			0
605	Office Supplies					0			0
606	Minor Equipment & Small Tools					0			0
611	Automotive Fuel/Oil					0			0
621	Print Materials					0			0
	CONTRACTUAL SERVICES								
701	Maintenance Service					0			0
702	Professional Service					0			0
704	Telephone & Electronic Communications					0			0
712	Garbage Disposal					0			0
719	Other Service Charges					0			0
	CAPITAL OUTLAY								
810	Equipment					0			0
815	Furniture					0			0
820	Vehicle					0			0
890	Other Improvements					0			0
	OTHER								
901	Contingency					0			0
905	Miscellaneous					0			0
990	Interfund Transfer	48,026	40,000	40,000	18,783	0	19,000	36,890	18,107
	TOTAL EXPENDITURES	48,026	40,000	40,000	18,783	0	19,000	36,890	18,107
	Revenues over (under) expend.	4,967	(1,271)	(18,046)	(18,733)	33	(18,964)	0	18,733
	Fund balance, beginning of year	33,962	38,929	37,658	19,612	19,612	19,612	648	(18,964)
	Fund balance, end of year	38,929	37,658	19,612	879	19,645	648	648	(231)

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 FY2014:					\$434,106		
REVENUES									
Acct. No.	Acct. Title	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 ACTUAL	Year Ending Nov. 30, 2013 ACTUAL	BUDGET	Year Ending Nov. 30, 2014 10-mo Actual	Year Ending Nov. 30, 2015 Est. Actual	Year Ending Nov. 30, 2015 PROPOSED	Amount of Change 14 to '15
	INTERGOVERNMENTAL	674,517	637,259	598,623	560,000	466,527	590,000	590,000	30,000
	OTHER	6,266	22,209	16,078	6,000	12,603	14,300	7,000	1,000
	OTHER FINANCING	27,678	6,795	19,923	12,000	26,473	28,000	12,000	0
	TOTAL REVENUES	708,461	666,263	634,624	578,000	505,603	632,300	609,000	31,000
	INTERGOVERNMENTAL								
34310	Motor Fuel Tax Allotments	674,384	637,259	598,623	560,000	466,527	590,000	590,000	30,000
34936	FEMA Reimbursement	133	0	0	0	0			0
	OTHER								
38110	Interest	4,333	4,047	2,683	3,000	2,395	2,300	2,000	(1,000)
38910	Miscellaneous	1,933	18,162	13,396	3,000	10,208	12,000	5,000	2,000
	OTHER FINANCING								
39120	Reimb. from Townships	27,678	6,795	19,923	12,000	26,473	28,000	12,000	0
39210	State Allotment					0			0
39917	Reimb. From CMF					0			0
39930	Transfer in from Township Motorfuel					0			0
39923	Transfer in from County Hwy Fund					0			0
39944	Transfer in from County Bridge					0			0
	TOTAL REVENUES	708,461	666,263	634,624	578,000	505,603	632,300	609,000	31,000
006-43142 County Motor Fuel Tax									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 ACTUAL	Year Ending Nov. 30, 2013 ACTUAL	BUDGET	Year Ending Nov. 30, 2014 10-mo Actual	Year Ending Nov. 30, 2015 Est. Actual	Year Ending Nov. 30, 2015 PROPOSED	Amount of Change 14 to '15
	PERSONNEL	99,850	104,775	104,868	110,261	89,538	104,872	112,491	2,230
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	431,570	370,062	489,047	500,000	391,127	500,000	400,000	(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	100,000	0
	TOTAL EXPENDITURES	631,420	574,837	693,916	710,261	580,665	704,872	612,491	(97,770)
	PERSONNEL								
401	Salaries - Full-time	78,161	80,390	80,208	82,187	67,915	82,187	84,239	2,052
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance	9,154	10,485	10,785	12,261	10,207	12,261	12,651	390
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	4,287	4,491	4,358	5,096	3,672	5,096	5,223	127
422	Medicare Contribution	1,003	1,050	1,019	1,192	859	1,192	1,221	29
431	Retirement Contribution (IMRF)	7,246	8,358	8,499	9,525	6,885	4,136	9,157	(368)
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	431,570	370,062	489,047	500,000	391,127	500,000	400,000	(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 14 to '15
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	10-mo Actual	Est. Actual	Nov. 30, 2015 PROPOSED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET				
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	100,000	100,000	100,000	100,000	100,000	100,000	100,000	0
	TOTAL EXPENDITURES	631,420	574,837	693,916	710,261	580,665	704,872	612,491	(97,770)
	Revenues Over (Under) Expenditures	77,041	91,427	(59,291)	(132,261)	(75,062)	(72,572)	(3,491)	128,770
	Fund Balance, beginning of year	397,501	474,543	565,969	506,678	506,678	506,678	434,106	(72,572)
	Estimated Fund Balance, end of year	474,543	565,969	506,678	374,417	431,616	434,106	430,615	56,198

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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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	10-mo Actual	Est. Actual	Nov. 30, 2015 PROPOSED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET				14 to '15
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	150,000	98,259	120,000	66,837	(83,163)
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency	25,795	0	0	15,000	1,095	5,000	15,000	0
905	Miscellaneous								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	237,915	328,593	235,222	190,000	154,344	190,000	163,589	(26,411)
	TOTAL EXPENDITURES	343,570	419,091	333,297	445,400	317,180	401,150	350,076	(95,324)
	Revenues over (under) expend.	(8,684)	(103,768)	(23,004)	(155,000)	(90,330)	(103,301)	(44,740)	110,260
	Fund balance, beginning of year	409,416	400,733	296,965	273,961	273,961	273,961	170,660	(103,301)
	Estimated Fund balance, end of year	400,733	296,965	273,961	118,961	183,630	170,660	125,920	6,959

FY2015

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.

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008 County Federal Aid Matching Fund		Est. Fund Balance ending FY2014:						\$862,844		
REVENUES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	TAXES	301,117	672,654	320,246	328,546	259,447	328,551	336,700	8,154	
	OTHER	9,017	4,107	125,170	152,500	3,003	2,500	2,500	(150,000)	
	TOTAL REVENUES	310,134	676,761	445,415	481,046	262,450	331,051	339,200	(141,846)	
	TAXES									
31110	Property taxes	301,117	300,834	320,246	328,546	259,447	328,551	336,700	8,154	
008-39934	Reimbursement from State		371,820						0	
	OTHER									
38110	Interest	7,517	4,107	2,947	2,500	3,003	2,500	2,500	0	
38112	CD Interest	1,500	0	0	0				0	
38218	Reimbursement from Vendor	0	0	44,822	0	0			0	
38910	Miscellaneous								0	
	OTHER FINANCING SOURCES									
39120	Reimbursement from Townships	0	0	0	150,000	0	0	0	(150,000)	
39934	Reimbursement from State	0	0	77,400	0	0			0	
	TOTAL REVENUES	310,134	676,761	445,415	481,046	262,450	331,051	339,200	(141,846)	
	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	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	PERSONNEL	0	0	0	0	0	0	0	0	
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0	
	COMMODITIES	0	0	0	0	0	0	0	0	
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	
	CAPITAL OUTLAY	192,249	1,141,631	304,709	983,000	229,439	325,000	500,000	(483,000)	
	OTHER	0	0	0	0	0	0	0	0	
	TOTAL EXPENDITURES	192,249	1,141,631	304,709	983,000	229,439	325,000	500,000	(483,000)	
	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	

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 14 to '15
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	10-mo Actual	Est. Actual	Nov. 30, 2015 PROPOSED	
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways	192,249	1,141,631	304,709	983,000	229,439	325,000	500,000	(483,000)
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	192,249	1,141,631	304,709	983,000	229,439	325,000	500,000	(483,000)
	Revenues Over (Under) Expenditures	117,885	(464,870)	140,707	(501,954)	33,012	6,051	(160,800)	341,154
	Fund Balance, beginning of year	1,063,072	1,180,956	716,086	856,793	856,793	856,793	862,844	6,051
	Estimated Fund Balance, end of year	1,180,956	716,086	856,793	354,839	889,804	862,844	702,044	347,205

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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009 - Sheriff's Forfeiture Fund		Est. Fund Balance ending FY2014:						\$4,385	
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2011	2012	2013	2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	OTHER REVENUES	5,711	1,599	3,770	16,275	9,811	15,075	11,270	(5,005)
	OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0
	TOTAL REVENUES	5,711	1,599	3,770	16,275	9,811	15,075	11,270	(5,005)
	OTHER REVENUES								
34955	Dubuque Racing Association Grant					0	5,000	0	0
35610	Drug Prevention Fines	3,065	689	1,259	750	335	750	750	0
35615	Drug Forfeitures	2,345	21	2,495	3,000	489	2,000	3,000	0
38110	Interest	51	23	17	25	8	25	20	(5)
38112	CD Interest					0			0
38140	Donations	0	750	0	10,000	1,000	1,500	5,000	(5,000)
38217	Insurance Settlement Payment					2,095			
38710	Sheriff's Auction Proceeds					0			0
38910	Miscellaneous	250	117	0	2,500	5,885	5,800	2,500	0
	OTHER FINANCING SOURCES								
39212	Blackhawk Area Task Force					0			0
39931	Anti Drug Educ./Exp. Reimb.					0			0
	TOTAL REVENUES	5,711	1,599	3,770	16,275	9,811	15,075	11,270	(5,005)
009 - 41129 Sheriff's 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	
		2011	2012	2013	2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	1,835	582	954	1,500	1,305	2,300	1,500	0
	COMMODITIES	2,195	7,084	6,157	12,000	6,320	12,000	12,000	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	4,030	7,666	7,111	13,500	7,624	14,300	13,500	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	785	240	0	500	1,284	1,300	500	0
502	Travel Expense	1,050	342	954	1,000	21	1,000	1,000	0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies	2,195	7,084	6,157	12,000	6,320	12,000	12,000	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								

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	10-mo Actual	Est. Actual	Nov. 30, 2015 PROPOSED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET				14 to '15
701	Maintenance Service								0
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement								0
912	Sheriff's Auction Proceeds								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	4,030	7,666	7,111	13,500	7,624	14,300	13,500	0
	Revenues Over (Under) Expenditures	1,681	(6,067)	(3,341)	2,775	2,187	775	(2,230)	(5,005)
	Fund Balance, beginning of year	11,337	13,017	6,950	3,610	3,610	3,610	4,385	775
	Estimated Fund Balance, end of year	13,017	6,950	3,610	6,385	5,797	4,385	2,155	(4,230)

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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.

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011 County Aid to Bridges Fund		Est. Fund Balance ending FY2014:					\$667,534			
REVENUES										
Acct. No.	Acct. Title	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 ACTUAL	Year Ending Nov. 30, 2013 ACTUAL	BUDGET	Year Ending Nov. 30, 2014 10-mo Actual	Year Ending Nov. 30, 2015 Est. Actual	Year Ending Nov. 30, 2015 PROPOSED	Amount of Change 14 to '15	
	TAXES	301,117	300,834	332,287	339,415	267,471	338,712	336,700	(2,715)	
	INTERGOVERNMENTAL REVENUE	8,925	0	0	0	0	0	0	0	
	OTHER	3,232	151,182	405	250	158	200	250	0	
	OTHER FINANCING SOURCES	930,667	788,141	355,606	346,600	66,567	341,600	511,600	165,000	
	TOTAL REVENUES	1,243,942	1,240,157	688,297	686,265	334,195	680,512	848,550	162,285	
31110	Property taxes	301,117	300,834	332,287	339,415	267,471	338,712	336,700	(2,715)	
34936	FEMA Reimbursement	8,925	0	0	0	0	0	0	0	
	FHWA Reimbursement								0	
	OTHER									
38110	Interest	316	239	343	200	112	150	200	0	
38111	Interest earned-savings	2,090	91	61	50	46	50	50	0	
38112	CD interest	826	0	0	0	0	0	0	0	
38158	Reimburse from Railroads	0	145,692	0	0	0	0	0	0	
38910	Miscellaneous	0	5,160	0	0	0	0	0	0	
	OTHER FINANCING SOURCES									
39120	Reimbursement from Townships	10,315	94,992	52	155,000	66,567	150,000	360,000	205,000	
39122	Reimbursement from State for Bridge	154,936	0	0	0	0	0	0	0	
39934	Reimbursement from State	613,882	541,525	203,840	40,000	0	40,000	0	(40,000)	
39997	Transfer in from Township Bridge	151,534	151,624	151,713	151,600	0	151,600	151,600	0	
	TOTAL REVENUES	1,243,942	1,240,157	688,297	686,265	334,195	680,512	848,550	162,285	
011-43145 County Aid to Bridges										
EXPENDITURES										
Acct. No.	Acct. Title	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 ACTUAL	Year Ending Nov. 30, 2013 ACTUAL	BUDGET	Year Ending Nov. 30, 2014 10-mo Actual	Year Ending Nov. 30, 2015 Est. Actual	Year Ending Nov. 30, 2015 PROPOSED	Amount of Change 14 to '15	
	PERSONNEL	0	0	0	0	0	0	0	0	
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0	
	COMMODITIES	67,028	27,499	3,274	50,000	10,606	20,000	50,000	0	
	CONTRACTUAL SERVICES	300,888	445,928	163,567	50,000	17,325	50,000	60,000	10,000	
	CAPITAL OUTLAY	1,306,849	535,366	300,974	700,000	193,186	325,000	875,000	175,000	
	OTHER	160,000	150,000	150,000	150,000	0	150,000	150,000	0	
	TOTAL EXPENDITURES	1,834,765	1,158,793	617,815	950,000	221,118	545,000	1,135,000	185,000	
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	67,028	27,499	3,274	50,000	10,606	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	
	CONTRACTUAL SERVICES									
701	Maintenance Service								0	
702	Professional Service	300,888		163,567	50,000	17,325	50,000	60,000	10,000	
703	Postage								0	

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
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	99,735	1,017	45,476	50,000	73,707	75,000	75,000	25,000
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements	1,207,114	534,349	255,498	650,000	119,479	250,000	800,000	150,000
	OTHER								
901	Contingency								0
905	Miscellaneous Expense								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	160,000	150,000	150,000	150,000	0	150,000	150,000	0
	TOTAL EXPENDITURES	1,834,765	1,158,793	617,815	950,000	221,118	545,000	1,135,000	185,000
	Revenues Over (Under) Expenditures	(590,823)	81,364	70,482	(263,735)	113,078	135,512	(286,450)	(22,715)
	Fund Balance, beginning of year	970,999	380,176	461,540	532,022	532,022	532,022	667,534	135,512
	Estimated Fund Balance, end of year	380,176	461,540	532,022	268,287	645,099	667,534	381,084	112,797

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 FY2015, an estimated 50-60% of the total amount appropriated for the period is required to be retained in this fund. Therefore, \$185,000 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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012-48116 Social Security Fund		Est. Fund Balance ending FY2014:						\$224,801		
REVENUES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	TAXES	249,626	255,445	258,969	258,760	204,348	258,776	258,776	16	
	INTERGOVERNMENTAL	21,500	21,600	22,140	22,600	22,600	22,600	22,600	0	
	OTHER	1,629	1,357	1,341	800	1,145	1,000	1,000	200	
	INTERFUND TRANSFERS	12,256	12,256	12,256	9,682	8,068	9,682	0	(9,682)	
	TOTAL REVENUES	285,011	290,658	294,706	291,842	236,161	292,058	282,376	(9,466)	
	TAXES									
31110	Property taxes	249,626	255,445	258,969	258,760	204,348	258,776	258,776	16	
	INTERGOVERNMENTAL									
34210	Corp. Personal Property Replc. Tax	21,500	21,600	22,140	22,600	22,600	22,600	22,600	0	
	OTHER									
38110	Interest	1,629	1,357	1,341	800	1,145	1,000	1,000	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	12,256	9,682	8,068	9,682	0	(9,682)	
39955	From Home Health Care Fund									
39956	From Tourism Promotion Fund									
39922	From General Fund									
	From COPS More									
	TOTAL REVENUES	285,011	290,658	294,706	291,842	236,161	292,058	282,376	(9,466)	
012-48116 Social Security Fund										
EXPENDITURES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	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	269,569	276,823	279,166	300,612	229,491	296,137	306,954	6,342	
	TOTAL EXPENDITURES	269,569	276,823	279,166	300,612	229,491	296,137	306,954	6,342	
	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									

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 14 to '15
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	10-mo Actual	Est. Actual	Nov. 30, 2015 PROPOSED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET				
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement	2,001	1,845	2,125	2,112	1,760	2,112	2,187	75
990	Interfund Transfer	267,568	274,978	277,040	298,500	227,731	294,025	304,767	6,267
	TOTAL EXPENDITURES	269,569	276,823	279,166	300,612	229,491	296,137	306,954	6,342
	Revenues Over (Under) Expenditures	15,442	13,835	15,541	(8,770)	6,670	(4,079)	(24,578)	(15,808)
	Fund Balance, beginning of year	184,063	199,504	213,340	228,880	228,880	228,880	224,801	(4,079)
	Estimated Fund Balance, end of year	199,504	213,340	228,880	220,110	235,550	224,801	200,223	(19,887)

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 FY2015, 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 FY2014:					\$383,994		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		\$ Amount
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		
		2011	2012	2013	2014		2015		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	TAXES	417,688	474,280	501,908	691,626	546,174	691,651	541,651	(149,975)
	INTERGOVERNMENTAL	34,800	38,100	41,900	43,800	43,800	43,800	43,800	0
	OTHER	2,363	2,058	2,066	1,200	1,728	1,200	1,200	0
	INTERFUND TRANSFERS	25,954	25,954	25,954	20,504	17,087	20,504	0	(20,504)
	TOTAL REVENUES	480,805	540,392	571,828	757,130	608,788	757,155	586,651	(170,479)
	TAXES								
31110	Property taxes	417,688	474,280	501,908	691,626	546,174	691,651	541,651	(149,975)
	INTERGOVERNMENTAL								
34210	Corp. Personal Property Replc. Tax	34,800	38,100	41,900	43,800	43,800	43,800	43,800	0
	OTHER								
38110	Interest	2,363	2,058	2,066	1,200	1,728	1,200	1,200	0
	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	25,954	20,504	17,087	20,504	0	(20,504)
39955	From Home Health Care Fund								
39956	From Tourism Promotion Fund								
39922	From General Fund								
	From COPS More								
	TOTAL REVENUES	480,805	540,392	571,828	757,130	608,788	757,155	586,651	(170,479)
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,		
		2011	2012	2013	2014		2015		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	PERSONNEL	0	0	0	170,000	32,000	170,000	0	(170,000)
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	84	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	447,636	503,702	543,262	585,283	442,164	579,462	573,516	(11,767)
	TOTAL EXPENDITURES	447,636	503,702	543,345	755,283	474,164	749,462	573,516	(181,767)
	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	0	0	170,000	32,000	170,000	0	(170,000)
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	84	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

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	\$ Amount Change
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2011	2012	2013	2014			2015	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
702	Professional Service								0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement	2,353	3,405	3,400	3,228	2,689	3,228	2,982	(246)
990	Interfund Transfer	445,283	500,297	539,861	582,055	439,475	576,234	570,534	(11,521)
	TOTAL EXPENDITURES	447,636	503,702	543,345	755,283	474,164	749,462	573,516	(181,767)
	Revenues Over (Under) Expenditures	33,169	36,690	28,483	1,847	134,624	7,693	13,135	11,288
	Fund Balance, beginning of year	277,959	311,129	347,818	376,301	376,301	376,301	383,994	7,693
	Estimated Fund Balance, end of year	311,129	347,818	376,301	378,148	510,925	383,994	397,129	18,981

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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014 Mental Health Fund		Est. Fund Balance ending FY2014:						\$26,811	
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2011	2012	2013	2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	TAXES	332,837	332,492	343,818	343,540	271,319	343,590	348,744	5,204
	OTHER	322	278	192	40	72	40	40	0
	INTERFUND TRANSFER	0	0	0	0	0	0	0	0
	TOTAL REVENUES	333,159	332,770	344,010	343,580	271,391	343,630	348,784	5,204
	TAXES								
31110	Property taxes	332,837	332,492	343,818	343,540	271,319	343,590	348,744	5,204
	OTHER								
38110	Interest	322	278	192	40	72	40	40	0
	INTERFUND TRANSFER								
39922	From General Fund	0	0	0	0	0	0	0	0
	TOTAL REVENUES	333,159	332,770	344,010	343,580	271,391	343,630	348,784	5,204
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of	
		2011	2012	2013	2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	PERSONNEL	0	171	0	1,000	531	1,000	1,000	0
	TRAINING & PROFESSIONAL DEV.	1,790	1,790	2,241	4,200	2,068	4,200	2,900	(1,300)
	COMMODITIES	50	0	0	50	46	50	25	(25)
	CONTRACTUAL SERVICES	484	0	0	1,450	373	1,450	1,050	(400)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	329,595	328,095	332,975	338,475	248,981	338,475	342,975	4,500
	TOTAL EXPENDITURES	331,919	330,056	335,216	345,175	251,998	345,175	347,950	2,775
	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	0	171	0	1,000	531	1,000	1,000	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	300	0	300	100	(200)
502	Travel Expense	0	0	451	2,000	278	2,000	1,000	(1,000)
503	Dues	1,790	1,790	1,790	1,900	1,790	1,900	1,800	(100)
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	0	0	0	25	0	0	0	(25)
605	Office Supplies	50	0	0	25	46	50	25	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	0	0	0	700	0	700	700	0
703	Postage	0	0	0	50	0	50	0	(50)
704	Telephone & Electronic Communications								
705	Publishing	484			700	350	700	350	(350)

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 14 to '15
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	10-mo Actual	Est. Actual	Nov. 30, 2015 PROPOSED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET				
706	Printing					23			
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	0	5,000	0	5,000	0	(5,000)
905	Miscellaneous	328,595	327,095	331,975	331,975	248,981	331,975	341,975	10,000
910	Intergovernmental Agreement								
990	Interfund Transfer	1,000	1,000	1,000	1,500	0	1,500	1,000	(500)
	TOTAL EXPENDITURES	331,919	330,056	335,216	345,175	251,998	345,175	347,950	2,775
	Revenues Over (Under) Expenditures	1,239	2,714	8,794	(1,595)	19,393	(1,545)	834	2,429
	Fund Balance, beginning of year	15,608	16,847	19,562	28,356	28,356	28,356	26,811	(1,545)
	Estimated Fund Balance, end of year	16,847	19,562	28,356	26,761	47,749	26,811	27,645	884

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014 - Mental Health Expense Budget Detail						
	FY2011	FY2012	FY2013	FY2014	FY2015	%
905 Miscellaneous budget detail -	Budget	Budget	Budget	Budget	Budget	Change
Kreider Services/Rainbow Ridge	37,930	36,430	38,000	38,000	38,000	0.0%
Riverview Center, Inc.	23,000	47,000	47,959	47,959	47,959	0.0%
Sojourn House	36,000	36,000	36,000	36,000	36,000	0.0%
Jo Daviess Workshop, Inc.	89,605	89,605	91,000	91,000	91,000	0.0%
Choices, Inc.	24,000	0	0	0	0	0.0%
FHN/Jane Addams	118,060	118,060	119,016	119,016	119,016	0.0%
Galena Clinic	0	0	0	0	10,000	
Tyler's Justice Center for Children	0	0	0	0	0	0.0%
Total	328,595	327,095	331,975	331,975	341,975	3.0%

Fund Description

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

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

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

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016 Contingency Fund		Est. Fund Balance ending FY2014:						\$217,532		
REVENUES										
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending			
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of		
		2011	2012	2013	2014		2015	Change		
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	OTHER	16,047	161,427	257,627	150	1,694	12,314	138,649	138,499	
	TOTAL REVENUES	16,047	161,427	257,627	150	1,694	12,314	138,649	138,499	
	OTHER									
38110	Interest	160	72	293	150	594	550	550	400	
38112	CD Interest	502	0	0	0	0	0	0	0	
38140	Donations	0	0	0	0	1,100	1,100	0		
38019	Reimbursement from City of Galena	0	0	0	0	0	10,664	0		
38910	Transfer from Indemnity Fund								0	
39922	Transfer from General Fund	15,385	161,355	206,954	0	0	0	138,099	138,099	
39935	Transfer from GIS Capital Equip. Fund								0	
39935	Transfer from Highway Fund	0	0	0	0	0	0	0	0	
39935	Transfer from Public Health Fund								0	
39964	Transfer Working Cash	0	0	50,379	0	0	0	0	0	
	TOTAL REVENUES	16,047	161,427	257,627	150	1,694	12,314	138,649	138,499	
EXPENDITURES										
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending			
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Amount of		
		2011	2012	2013	2014		2015	Change		
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	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	21,164	12,100	0	4,980	15,000	0	0	
	CAPITAL OUTLAY	0	0	4,409	0	3,678	82,728	0	0	
	OTHER	0	115,000	117,200	200,000	0	0	338,099	138,099	
	TOTAL EXPENDITURES	0	136,164	133,709	200,000	8,658	97,728	338,099	138,099	
	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	

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 14 to '15
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2011	2012	2013	2014			2015	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
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	21,164	12,100	0	4,980	15,000	0	0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings	0	0	0	0	0	82,728	0	0
810	Equipment	0	0	4,409	0	3,678	0	0	0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous	0	0	0	150,000	0	0	288,099	138,099
910	Intergovernmental Agreement								0
990	Interfund Transfer	0	115,000	117,200	50,000	0	0	50,000	0
	TOTAL EXPENDITURES	0	136,164	133,709	200,000	8,658	97,728	338,099	138,099
	Revenues Over (Under) Expenditures	16,047	25,263	123,917	(199,850)	(6,964)	(85,414)	(199,450)	400
	Fund Balance, beginning of year	137,718	153,765	179,029	302,946	302,946	302,946	217,532	(85,414)
	Estimated Fund Balance, end of year	153,765	179,029	302,946	103,096	295,982	217,532	18,082	(85,014)

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 FY2015, an estimated 110% of the total amount appropriated for the period is required to be retained in this fund. Therefore, \$441,000 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 FY2014:					\$594,877			
REVENUES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	TAXES	397,605	397,160	402,704	252,379	199,318	252,409	402,409	150,030	
	OTHER	2,737	1,864	7,674	800	13,274	13,270	1,000	200	
	INTERFUND TRANSFERS	20,339	19,502	15,373	16,920	15,260	15,260	16,790	(130)	
	TOTAL REVENUES	420,680	418,526	425,750	270,099	227,852	280,939	420,199	150,100	
	TAXES									
31110	Property taxes	397,605	397,160	402,704	252,379	199,318	252,409	402,409	150,030	
	OTHER									
38110	Interest	1,185	1,138	1,195	800	1,004	1,000	1,000	200	
38112	CD Interest	0	0	0	0	0	0	0	0	
38725	Insurance Program Dividend	0	0	0	0	0	0	0	0	
38610	Insurance Program Refund	1,552	726	6,479	0	12,270	12,270	0	0	
	INTERFUND TRANSFERS									
39915	Transfer In Home Health	5,858	5,860	5,543	6,100	5,017	5,017	5,520	(580)	
39963	Transfer In from General Fund (Contingency)	0	0	0	0	0	0	0	0	
39940	Transfer In Public Health	14,481	13,642	9,830	10,820	10,243	10,243	11,270	450	
	TOTAL REVENUES	420,680	418,526	425,750	270,099	227,852	280,939	420,199	150,100	
017-48118 Insurance Fund										
EXPENDITURES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	PERSONNEL	0	0	10,285	29,750	0	10,000	29,750	0	
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0	
	COMMODITIES	0	0	0	0	0	0	0	0	
	CONTRACTUAL SERVICES	317,950	314,122	318,820	334,741	315,741	334,741	350,000	15,259	
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0	
	OTHER	4,529	4,574	4,915	4,837	4,837	4,837	4,817	(20)	
	TOTAL EXPENDITURES	322,479	318,696	334,020	369,328	320,578	349,578	384,567	15,239	
	PERSONNEL									
401	Salaries - Full-time								0	
402	Salaries - Per diem								0	
403	Salaries - Part-time & Temporary								0	
405	Salaries - Overtime								0	
411	Health Insurance								0	
412	Unemployment Insurance (payments)	0	0	10,285	29,750	0	10,000	29,750	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	5,595	0	10,000	0	10,000	10,000	0	
703	Postage								0	

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges (deductibles)	3,505	0	43	10,000	1,000	10,000	10,000	0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution	314,445	308,527	318,777	314,741	314,741	314,741	330,000	15,259
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
902	Miscellaneous								0
910	Intergovernmental Agreement	4,529	4,574	4,915	4,837	4,837	4,837	4,817	(20)
990	Interfund Transfer								0
	TOTAL EXPENDITURES	322,479	318,696	334,020	369,328	320,578	349,578	384,567	15,239
	Revenues Over (Under) Expenditures	98,202	99,829	91,730	(99,229)	(92,726)	(68,639)	35,632	134,861
	Fund Balance beginning of year	373,754	471,956	571,785	663,516	663,516	663,516	594,877	(68,639)
	Estimated Fund Balance end of year	471,956	571,785	663,516	564,287	570,790	594,877	630,509	66,222

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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 FY2014:					\$804,116			
REVENUES										
		Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013		Year Ending Nov. 30, 2014		Year Ending Nov. 30, 2015	Amount of Change 14 to '15	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED		
	OTHER REVENUES	16,796	128,868	4,280	99,900	95,676	96,134	3,500	(96,400)	
	OTHER FINANCING SOUCES	3,828	2,170	244	190	177	190	145	(45)	
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0	
	TOTAL REVENUES	20,625	131,038	4,524	100,090	95,853	96,324	3,645	(96,445)	
	Interest Income on Investments	11,034	7,193	4,524	4,090	3,418	3,890	3,645	(445)	
	OTHER REVENUES									
38110	Interest Income Checking	6	8	1	0	0	0	0	0	
38111	Interest Income-savings	762	657	1,151	1,000	968	1,100	1,100	100	
38112	CD Interest	6,443	4,364	3,128	2,900	2,274	2,600	2,400	(500)	
34888	IDNR Greenways grant	0	0	0	0	0	0	0	0	
36718	Fees- IFA Bond Fee	9,585	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	0	123,839	0	96,000	92,434	92,434	0	(96,000)	
38198	Reimbursement from FAEDF	0	0	0	0	0	0	0	0	
	OTHER FINANCING SOURCES									
38115	Hoskins Lumber loan repayment- interest	287	92	0	0	0	0	0	0	
38117	Elizabeth Nursing Home loan repay-interest	315	282	244	190	177	190	145	(45)	
38119	Cotton Expressions, Ltd.repay-interest	98	0	0	0	0	0	0	0	
38121	Lange Sign Company	3,123	1,789	0	0	0	0	0	0	
38718	G & T Poster Sales	6	6	0	0	0	0	0	0	
	Principal repayment on loans								0	
	INTERFUND TRANSFERS									
39927	Transfer from General Fund								0	
	TOTAL REVENUES	20,625	131,038	4,524	100,090	95,853	96,324	3,645	(96,445)	
018-46177 Economic Development Investment Fund										
EXPENDITURES										
		Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013		Year Ending Nov. 30, 2014		Year Ending Nov. 30, 2015	Amount of Change 14 to '15	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED		
	PERSONNEL	0	266	89	600	89	600	600	0	
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	585	585	1,000	1,000	
	COMMODITIES	0	0	0	0	0	0	0	0	
	CONTRACTUAL SERVICES	15,279	18,008	5,508	19,508	8,008	8,008	20,508	1,000	
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0	
	OTHER	0	0	0	540,000	0	0	540,000	0	
	TOTAL EXPENDITURES	15,279	18,274	5,597	560,108	8,682	9,193	562,108	2,000	
	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	266	89	600	89	600	600	0	
	TRAINING & PROFESSIONAL DEV.									
501	Education & Training	0	0	0	0	585	585	1,000	1,000	
502	Travel Expense	0	0	0	0	0	0	0	0	
503	Dues								0	
504	Publications								0	
505	Tuition Reimbursement								0	
	COMMODITIES									
601	Maintenance Supplies								0	
602	Janitorial Supplies								0	
603	Operating Supplies								0	
604	Computer Supplies								0	
605	Office Supplies	0	0	0	0	0	0	0	0	
606	Minor Equipment & Small Tools								0	
611	Automotive Fuel/Oil								0	
621	Print Materials								0	
	CONTRACTUAL SERVICES									
701	Maintenance Service								0	
702	Professional Service	9,897	12,500	0	14,000	2,500	2,500	15,000	1,000	
703	Postage	0	0	0	0	0	0	0	0	

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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,	
		2011	2012	2013	2014			2015	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
704	Telephone & Electronic Communications	0	0	0	0	0	0	0	0
705	Publishing								0
706	Printing	0	0	0	0	0	0	0	0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges	5,382	5,508	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	0	40,000	0
908	Scheduled (Revolving) Loan Expense	0	0	0	500,000	0	0	500,000	0
910	Intergovernmental Agreement								0
911	LN/Eric Wheelwright								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	15,279	18,274	5,597	560,108	8,682	9,193	562,108	2,000
	Revenues Over (Under) Expenditures	5,346	112,764	(1,072)	(460,018)	87,171	87,131	(558,463)	(98,445)
	Fund Balance, beginning of year	599,948	605,293	718,057	716,985	716,985	716,985	804,116	87,131
	Estimated Fund Balance, end of year	605,293	718,057	716,985	756,967	804,155	804,116	745,653	(11,314)

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:					\$31,143		
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2011	2012	2013		2014		2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	OTHER REVENUES	8,860	9,777	8,918	3,500	8,404	4,000	5,000	1,500
	OTHER FINANCING SOURCES	0	1,000	1,500	0	2,334	2,334	1,000	1,000
	TOTAL REVENUES	8,860	10,777	10,418	3,500	10,738	6,334	6,000	2,500
	OTHER REVENUES								
35610	DUI Fines	8,800	9,777	8,918	3,500	8,404	4,000	5,000	1,500
35615	DUI Forfeitures	60	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES								
38110	Interest Earned								0
38140	Donations	0	1,000	0	0	2,334	2,334	1,000	1,000
38910	Misc.	0	0	1,500	0	0	0	0	0
	TOTAL REVENUES	8,860	10,777	10,418	3,500	10,738	6,334	6,000	2,500
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
		2011	2012	2013		2014		2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	4,869	3,342	3,808	10,000	2,292	6,400	10,000	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	4,869	3,342	3,808	10,000	2,292	6,400	10,000	0
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies	1,000	309	434	1,000	1,424	1,400	1,000	0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools	3,869	3,033	3,374	9,000	868	5,000	9,000	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 14 to '15
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2011	2012	2013	2014			2015	
		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								0
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	4,869	3,342	3,808	10,000	2,292	6,400	10,000	0
	Revenues Over (Under) Expenditures	3,991	7,435	6,610	(6,500)	8,446	(66)	(4,000)	2,500
	Fund Balance beginning of year	13,173	17,164	24,599	31,209	31,209	31,209	31,143	(66)
	Estimated Fund Balance end of year	17,164	24,599	31,209	24,709	39,655	31,143	27,143	2,434

Fund Description

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

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020 - Rabies Control Fund		Est. Fund Balance ending FY2014:					\$4,170			
REVENUES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,		Amount of
		2011	2012	2013		2014		2015		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED		14 to '15
	LICENSES & PERMITS	86,496	92,397	93,905	97,000	81,225	97,000	97,000		(6,200)
	FINES & FORFEITS	1,130	1,750	1,650	1,500	1,050	1,500	1,500		0
	SERVICE CHARGES	750	760	620	740	150	290	390		(210)
	OTHER REVENUES	96	47	33	25	25	25	25		(25)
	TOTAL REVENUES	88,472	94,954	96,208	99,265	82,449	98,815	98,915		(6,435)
	LICENSES & PERMITS									
32410	Rabies Tags	86,496	92,397	93,905	97,000	81,225	97,000	97,000		(6,200)
	FINES & FORFEITS									
35310	Rabies Penalties	1,130	1,750	1,650	1,500	1,050	1,500	1,500		0
	SERVICE CHARGES									
36610	Private Dog Pickup	50	200	200	250	150	150	250		100
36615	City Contracts	700	560	420	490	0	140	140		(310)
	OTHER REVENUES									
38110	Interest Income	96	47	33	25	25	25	25		(25)
38910	Miscellaneous									0
	TOTAL REVENUES	88,472	94,954	96,208	99,265	82,449	98,815	98,915		(6,435)
020 - 44154 Rabies Control										
EXPENDITURES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,		Amount of
		2011	2012	2013		2014		2015		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED		14 to '15
	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	100,000	110,000	91,000	100,000	71,000	100,000	100,000		(10,000)
	TOTAL EXPENDITURES	100,000	110,000	91,000	100,000	71,000	100,000	100,000		(10,000)
	PERSONNEL									
401	Salaries - Full-time									0
402	Salaries - Per diem									0
403	Salaries - Part-time & Temporary									0
405	Salaries - Overtime									0
411	Health Insurance									0
412	Unemployment Insurance									0
413	Worker's Comp. 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

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	10-mo Actual	Est. Actual	Nov. 30, 2015 PROPOSED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET				14 to '15
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	100,000	110,000	91,000	100,000	71,000	100,000	100,000	(10,000)
	TOTAL EXPENDITURES	100,000	110,000	91,000	100,000	71,000	100,000	100,000	(10,000)
									0
	Revenues Over (Under) Expenditures	(11,528)	(15,046)	5,208	(735)	11,449	(1,185)	(1,085)	3,565
	Fund Balance beginning of year	26,721	15,193	147	5,355	5,355	5,355	4,170	5,208
	Estimated Fund Balance end of year	15,193	147	5,355	4,620	16,804	4,170	3,085	8,773

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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 FY2014:						\$3,665		
REVENUES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	Amount of	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Change	
		2011	2012	2013		2014		2015		
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	OTHER REVENUES	9	8	7	1,010	7	1,010	1,010	0	
	INTERFUND TRANSFER	0	0	0	0	0	0	0	0	
	TOTAL REVENUES	9	8	7	1,010	7	1,010	1,010	0	
	OTHER REVENUES									
38110	Interest income	9	7	7	10	7	10	10	0	
38140	Donations	0	0	0	1,000	0	1,000	1,000	0	
38910	Misc	0	1	0	0	0	0	0	0	
	INTERFUND TRANSFER									
		9	8	7	1,010	7	1,010	1,010	0	
022-44160 HHC Memorial 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	
		2011	2012	2013		2014		2015		
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	PERSONNEL	0	0	0	0	0	0	0	0	
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0	
	COMMODITIES	145	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	145	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.									
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	145	0	0	1,000	0	1,000	1,000	0	
611	Automotive Fuel/Oil								0	
621	Printing - Educational								0	
	CONTRACTUAL SERVICES									
701	Maintenance Service								0	
702	Professional Service								0	
704	Telephone & Electronic Communications								0	
705	Publishing								0	

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 14 to '15
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2011	2012	2013	2014			2015	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
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	145	0	0	1,000	0	1,000	1,000	0
	Revenues over (under) expend.	(137)	8	7	10	7	10	10	0
	Fund balance, beginning of year	3,777	3,640	3,648	3,655	3,655	3,655	3,665	10
	Fund balance, end of year	3,640	3,648	3,655	3,665	3,663	3,665	3,675	10

Fund Description

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

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023 Extension Education Fund		Est. Fund Balance ending FY2014:						\$1		
REVENUES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	TAXES	79,223	79,222	80,208	81,142	64,084	81,142	81,156	14	
	OTHER	46	32	31	0	0	0	0	0	
	TOTAL REVENUES	79,269	79,253	80,239	81,142	64,084	81,142	81,156	14	
	TAXES									
31110	Property taxes	79,223	79,222	80,208	81,142	64,084	81,142	81,156	14	
	OTHER									
38110	Interest	46	32	31	0	0			0	
	TOTAL REVENUES	79,269	79,253	80,239	81,142	64,084	81,142	81,156	14	
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	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	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	79,269	79,253	80,239	81,142	64,084	81,142	81,156	14	
	TOTAL EXPENDITURES	79,269	79,253	80,239	81,142	64,084	81,142	81,156	14	
	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	

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 14 to '15
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	10-mo Actual	Est. Actual	Nov. 30, 2015 PROPOSED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET				
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	79,269	79,253	80,239	81,142	64,084	81,142	81,156	14
990	Interfund Transfer (Audit cost)								0
	TOTAL EXPENDITURES	79,269	79,253	80,239	81,142	64,084	81,142	81,156	14
	Revenues Over (Under) Expenditures	0	0	0	0	0	0	0	0
	Fund Balance, beginning of year	1	1	1	1	1	1	1	0
	Estimated Fund Balance, end of year	1	1	1	1	1	1	1	0

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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 FY2014:					\$ 1,554		
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2011	2012	2013		2014		2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	OTHER REVENUES	23	16	10	5	33	3	3	(2)
	INTERFUND TRANSFER	0	0	0	0	0	0	0	0
	TOTAL REVENUES	23	16	10	5	33	3	3	(2)
	OTHER REVENUES								
38110	Interest Income	23	16	10	5	1	3	3	(2)
38140	Donations					32			0
	INTERFUND TRANSFER								
	From Rabies Fund								0
	TOTAL REVENUES	23	16	10	5	33	3	3	(2)
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2011	2012	2013		2014		2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	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	43	46	7,800	7,510	7,510	300	(7,500)
	TOTAL EXPENDITURES	0	43	46	7,800	7,510	7,510	300	(7,500)
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 14 to '15
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2011	2012	2013	2014			2015	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
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
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous	0	43	46	300	10	10	300	0
910	Intergovernmental Agreement								0
990	Interfund Transfer	0	0	0	7,500	7,500	7,500	0	(7,500)
	TOTAL EXPENDITURES	0	43	46	7,800	7,510	7,510	300	(7,500)
	Revenues Over (Under) Expenditures	23	(27)	(36)	(7,795)	(7,477)	(7,507)	(297)	7,498
	Fund Balance, beginning of year	9,101	9,124	9,098	9,061	9,061	9,061	1,554	(7,507)
	Fund Balance, end of year	9,124	9,098	9,061	1,266	1,584	1,554	1,257	(9)

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 FY2015, an estimated three (3) months of operating expense is required to be retained in this fund. Therefore \$163,000 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 FY2014:						\$1,116,204	
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2011	2012	2013		2014		2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	Other Revenues	8,453	5,708	4,821	5,340	3,706	5,440	5,550	210
	Other Financing Sources	571,352	626,549	626,591	641,000	436,088	636,000	645,500	4,500
	TOTAL REVENUES	579,805	632,257	631,412	646,340	439,794	641,440	651,050	4,710
	OTHER REVENUES								
38110	Interest	1,763	1,313	1,340	1,300	1,192	1,400	1,500	200
38112	CD Interest	6,658	4,316	3,373	4,000	2,464	4,000	4,000	0
38910	Misc Income	33	78	108	40	50	40	50	10
	OTHER FINANCING SOURCES								
39111	Reimb/Med/St	514,406	533,529	554,343	555,000	368,691	550,000	555,000	0
39112	Reimb From Private Insurance	37,826	53,481	38,356	60,000	36,628	50,000	50,000	(10,000)
39114	Reimb Public Aid	6,502	12,329	0	0	0	0	0	0
39115	Reimb Private Pay	2,808	848	357	1,000	171	1,000	500	(500)
39118	Dept of Veteran Affairs	9,810	26,361	33,535	25,000	30,598	35,000	40,000	15,000
	TOTAL REVENUES	579,805	632,257	631,412	646,340	439,794	641,440	651,050	4,710
	026-44152 Home Health Care								
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2011	2012	2013		2014		2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	PERSONNEL	341,464	381,076	379,382	428,800	295,416	399,800	423,554	(5,246)
	TRAINING & PROFESSIONAL DEV	5,685	6,106	4,569	8,800	2,242	6,100	4,250	(4,550)
	COMMODITIES	7,837	8,429	9,917	11,800	6,658	9,800	9,900	(1,900)
	CONTRACTUAL SERVICES	131,153	131,918	128,106	153,900	110,524	142,900	162,300	8,400
	CAPITAL OUTLAY	6,401	293	1,855	6,300	0	6,300	2,300	(4,000)
	OTHER	30,947	33,636	34,960	49,600	40,743	49,600	48,738	(862)
	Total	523,485	561,458	558,790	659,200	455,583	614,500	651,042	(8,158)
	PERSONNEL								
401	Salaries - Full-time	217,500	227,664	222,070	236,000	184,644	236,000	265,375	29,375
402	Salaries - Per Diem								0
403	Salaries - Part-time & Temporary	9,763	19,590	18,773	35,000	3,253	10,000	6,000	(29,000)
405	Salaries - Overtime	14,993	15,661	15,042	18,000	13,432	18,000	15,000	(3,000)
411	Health Insurance	32,783	40,050	44,990	53,400	35,797	53,400	59,100	5,700
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution	14,187	15,527	15,279	18,300	12,246	18,300	18,300	0
422	Medicare Contribution	3,318	3,631	3,573	4,300	2,864	4,300	4,266	(34)
431	Retirement Contribution (IMRF)	22,413	27,362	28,888	29,000	22,296	29,000	30,413	1,413
441	Uniform Allowance			0	800	415	800	100	(700)
451	Automobile Mileage	26,507	31,591	30,766	34,000	20,469	30,000	25,000	(9,000)
	TRAINING & PROFESSIONAL DEV.								
501	Training & Education	645	1,489	1,025	3,500	13	2,000	1,000	(2,500)
502	Travel Expense	2,790	2,012	1,294	3,000	130	2,000	1,000	(2,000)
503	Dues	2,250	2,605	2,250	2,300	2,100	2,100	2,250	(50)
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	4,889	4,661	6,247	7,000	3,179	5,000	6,000	(1,000)
604	Computer Supplies	783	230	770	1,000	715	1,000	800	(200)
605	Office Supplies	1,956	2,653	2,781	2,800	2,373	2,800	2,500	(300)
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials	209	885	121	1,000	391	1,000	600	(400)
	CONTRACTUAL SERVICES								
701	Maintenance Service	1,370	1,515	1,370	1,600	1,449	1,600	1,700	100
702	Professional Service	120,255	121,220	118,077	141,000	98,800	130,000	148,300	7,300
703	Postage	2,016	1,752	1,827	2,100	1,662	2,100	2,100	0
704	Telephone & Electronic Communication	5,088	4,706	4,991	6,000	5,688	6,000	7,000	1,000
705	Publishing	852	721	789	1,000	1,158	1,000	1,000	0
706	Printing	1,063	1,480	544	1,500	1,322	1,500	1,500	0

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 14 to '15
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals	509	526	508	700	444	700	700	0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	6,329	203	1,855	6,000	0	6,000	2,000	(4,000)
815	Furniture	72	90	0	300	0	300	300	0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous	3,967	5,381	2,981	5,500	4,601	5,500	5,500	0
910	Intergovernmental Agreement								0
990	Interfund Transfer	26,980	28,255	31,979	44,100	36,141	44,100	43,238	(862)
	TOTAL EXPENDITURES	523,485	561,458	558,790	659,200	455,583	614,500	651,042	(8,158)
	Revenues over (under) expend.	56,320	70,799	72,622	(12,860)	(15,789)	26,940	8	12,868
	Fund balance, beginning of year	889,524	945,844	1,016,642	1,089,264	1,089,264	1,089,264	1,116,204	26,940
	Fund balance, end of year	945,844	1,016,642	1,089,264	1,076,404	1,073,476	1,116,204	1,116,212	39,808

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 FY2015, an estimated 3 to 4 months of operating expense is required to be retained in this fund. Therefore \$372,000 (4 months) is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund, and not scheduled for expense during the period.

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027 Tourism Promotion		Est. Fund Balance ending FY2014:						\$657,543		
REVENUES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	TAXES	715,509	737,683	741,334	816,928	569,410	761,683	770,000	(46,928)	
	INTERGOVERNMENTAL REVENUES	56,134	28,370	9,350	65,000	0	65,000	17,923	(47,077)	
	SERVICE CHARGES	102,789	108,586	104,076	104,000	63,425	104,000	97,000	(7,000)	
	OTHER REVENUES	103,539	178,133	132,920	132,845	77,618	132,845	139,006	6,161	
	TOTAL REVENUES	977,971	1,052,773	987,680	1,118,773	710,454	1,063,528	1,023,929	(94,844)	
	TAXES									
31410	County Hotel/Motel Tax	715,509	737,683	741,334	816,928	569,410	761,683	770,000	(46,928)	
	INTERGOVERNMENTAL REVENUES									
34710	IL Marketing Partnership Grant	56,134	28,370	9,350	65,000	0	65,000	17,923	(47,077)	
	SERVICE CHARGES									
36130	Promotional Sales	0	0	0	5,000	0	5,000	0	(5,000)	
36707	Private Sector Revenue	3,994	168	3,650	5,000	0	5,000	10,000	5,000	
36708	Event Revenue (Previously Triathlon)	94,940	98,484	100,176	87,000	62,717	87,000	80,000	(7,000)	
36727	Basic Service Fees	3,854	9,934	250	7,000	708	7,000	7,000	0	
	OTHER REVENUES									
38110	Interest Earned	908	1,090	1,442	1,100	1,221	1,100	1,100	0	
38111	Interest Earned - Savings	546	2	1	1	1	1	1	0	
38112	CD Interest	2,411	811	0	0	0	0	0	0	
38910	Misc. Reimbursements	48	160	2,042	1,500	421	1,500	1,500	0	
39929	Transfer in from LTCB	79,625	176,071	129,434	130,244	75,975	130,244	136,405	6,161	
39930	Transfer in	20,000	0	0	0	0	0	0	0	
38935	COBRA ARRA Assistance Program	0	0	0	0	0	0	0	0	
	TOTAL REVENUES	977,971	1,052,773	987,680	1,118,773	710,454	1,063,528	1,023,929	(94,844)	
027-45161 Tourism Promotion										
EXPENDITURES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	PERSONNEL	303,802	310,422	330,056	362,534	275,466	348,200	321,432	(41,102)	
	TRAINING & PROFESSIONAL DEV.	8,124	3,459	10,330	11,634	3,507	14,000	12,700	1,066	
	COMMODITIES	8,056	8,797	8,744	11,600	9,177	12,000	13,200	1,600	
	CONTRACTUAL SERVICES	469,490	304,067	380,716	488,450	372,194	512,750	501,368	12,918	
	CAPITAL OUTLAY	518	338	15,185	0	0	0	0	0	
	OTHER	262,398	189,477	207,608	241,828	163,973	233,828	175,582	(66,246)	
	TOTAL EXPENDITURES	1,052,388	816,560	952,639	1,116,046	824,317	1,120,778	1,024,282	(91,764)	
	PERSONNEL									
401	Salaries - Full-time	183,564	188,758	201,456	209,955	168,192	206,000	213,678	3,723	
402	Salaries - Per diem								0	
403	Salaries - Part-time & Temporary	52,423	46,181	49,263	53,500	39,953	47,000	7,500	(46,000)	
405	Salaries - Overtime								0	
411	Health Insurance	35,045	34,858	33,412	51,859	29,097	52,000	53,480	1,621	
412	Unemployment Insurance								0	
413	Worker's Comp. Insurance								0	
421	Social Security Contribution	10,692	11,472	12,465	13,017	10,424	13,000	13,248	231	
422	Medicare Contribution	2,500	2,683	2,915	3,044	2,438	3,000	3,098	54	
431	Retirement Contribution - IMRF	18,068	21,356	24,313	24,334	19,548	20,000	23,227	(1,107)	
441	Uniform Allowance	10	0	0	200	33	200	200	0	
451	Automobile Mileage	1,501	5,115	6,231	6,625	5,782	7,000	7,000	375	
	TRAINING & PROFESSIONAL DEV.									
501	Education & Training	1,240	0	924	2,200	633	3,000	3,000	800	
502	Travel Expense	684	0	2,042	4,500	1,631	5,000	5,000	500	
503	Dues	5,342	3,459	7,364	4,934	1,242	6,000	4,700	(234)	
504	Publications	858	0	0	0			0	0	
505	Tuition Reimbursement								0	
	COMMODITIES									
601	Maintenance Supplies								0	
602	Janitorial Supplies	423	242	287	500	393	500	0	(500)	
603	Operating Supplies	958	1,289	1,356	1,500	1,118	1,500	1,000	(500)	
604	Computer Supplies	800	2,452	2,529	3,600	3,600	4,000	5,700	2,100	
605	Office Supplies	5,451	4,453	3,914	5,500	3,837	5,500	6,000	500	
606	Minor Equipment & Small Tools	423			500	229	500	500	0	

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service	3,107	4,759	3,255	2,900	3,634	3,200	3,700	800
702	Professional Service	298,069	235,763	314,347	60,000	59,947	77,600	80,000	20,000
703	Postage	25,065	23,164	28,538	27,000	20,202	33,000	30,000	3,000
704	Telephone & Electronic Communications	25,706	16,828	12,170	22,000	30,169	32,000	29,718	7,718
705	Publishing/Advertising	28,399	3,099	4,382	300,000	230,076	290,000	300,000	0
706	Printing	72,800	4,317	765	58,000	13,682	58,000	50,300	(7,700)
711	Utilities	4,190	3,584	3,680	4,200	3,741	4,500	4,200	0
712	Garbage Disposal	300	324	324	350	348	450	450	100
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals	11,854	12,229	13,254	14,000	10,396	14,000	3,000	(11,000)
	CAPITAL OUTLAY								0
801	Land								0
805	Buildings								0
810	Equipment	518	338	15,185	0	0	0	0	0
815	Furniture	0	0	0	0	0	0	0	0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
902	Community Grant Program	12,000	4,500	0	0	0	0	0	0
901	Contingency	18,564	4,569	241	2,000	0	0	0	(2,000)
905	Miscellaneous Expense								0
906	Local Promotional Grants	6,730	0	0	0	0	0	0	0
907	Trade Shows	110,316	100,601	29,663	26,000	14,508	20,000	15,500	(10,500)
910	Intergovernmental Agreement								0
913	Events	0	0	96,165	135,000	81,656	135,000	80,000	(55,000)
990	Interfund Transfer	114,788	79,808	81,539	78,828	67,809	78,828	80,082	1,254
	TOTAL EXPENDITURES	1,052,388	816,560	952,639	1,116,046	824,317	1,120,778	1,024,282	(91,764)
	Net Revenue over Expenditures	(74,417)	236,212	35,041	2,727	(113,863)	(57,250)	(353)	(3,080)
	Fund Balance, beginning of year	517,957	443,540	679,752	714,793	714,793	714,793	657,543	(57,250)
	Fund balance, end of year (projected)	443,540	679,752	714,793	717,520	600,930	657,543	657,190	(60,330)

FY2015

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 FY2014:					\$116,235		
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2011	2012	2013		2014		2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	SERVICE CHARGES	47,206	50,966	49,721	53,484	33,483	40,157	40,157	(13,327)
	OTHER REVENUES	750	403	11,172	2,694	1,845	1,880	2,000	(694)
	TOTAL REVENUES	47,956	51,369	60,893	56,178	35,327	42,037	42,157	(14,021)
	SERVICE CHARGES								
36410	Automation Fees	47,206	50,966	49,721	53,484	33,483	40,157	40,157	(13,327)
39210	State Allotment	0	0	9,229	0	0			0
38110	Interest Income	750	403	295	0	166			0
38160	Rentall Housing Fees Recorder	0	0	1,648	2,694	1,679	1,880	2,000	(694)
38700	Proceeds - Capital Lease								0
38112	CD Interest	0	0	0	0				0
	TOTAL REVENUES	47,956	51,369	60,893	56,178	35,327	42,037	42,157	(14,021)
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2011	2012	2013		2014		2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	9,918	6,892	0	0	0	0	0	0
	COMMODITIES	615	130	0	0	0	0	0	0
	CONTRACTUAL SERVICES	2,304	3,009	27,906	70,000	62,923	70,000	70,000	0
	CAPITAL OUTLAY	21,048	25,645	9,412	15,000	1,518	3,000	15,000	0
	OTHER	3,630	0	12,000	0	0	0	0	0
	TOTAL EXPENDITURES	37,515	35,676	49,317	85,000	64,441	73,000	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	9,918	6,892	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	615	130	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
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	2,304	3,009	27,906	70,000	62,923	70,000	70,000	0
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
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	21,048	25,645	9,412	15,000	1,518	3,000	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	3,630	0	12,000	0				0
	TOTAL EXPENDITURES	37,515	35,676	49,317	85,000	64,441	73,000	85,000	0
	Revenues Over (Under) Expenditures	10,441	15,692	11,575	(28,822)	(29,114)	(30,963)	(42,843)	(14,021)
	Fund Balance, beginning of year	109,489	119,930	135,622	147,198	147,198	147,198	116,235	(30,963)
	Estimated Fund Balance, end of year	119,930	135,622	147,198	118,376	118,084	116,235	73,392	(44,984)

FY2015

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 FY2014:						\$114,205		
REVENUES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	SERVICE CHARGES	46,081	41,033	33,035	33,000	23,523	29,000	29,000	(4,000)	
	OTHER REVENUES	741	364	237	0	150	155	155	155	
	TOTAL REVENUES	46,822	41,397	33,272	33,000	23,673	29,155	29,155	(3,845)	
	SERVICE CHARGES									
36410	Automation Fees	46,081	41,033	33,035	33,000	23,523	29,000	29,000	(4,000)	
	OTHER REVENUES									
38110	Interest Income	741	364	237	0	150	155	155	155	
38112	CD Interest								0	
	TOTAL REVENUES	46,822	41,397	33,272	33,000	23,673	29,155	29,155	(3,845)	
029-47183 - Circuit Clerk Automation										
EXPENDITURES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	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	39,212	20,052	29,007	35,000	19,301	35,000	35,000	0	
	OTHER	5,000	5,000	8,020	5,342	5,342	5,342	6,000	658	
	TOTAL EXPENDITURES	44,212	25,052	37,027	40,342	24,643	40,342	41,000	658	
	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	

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	39,212	20,052	29,007	35,000	19,301	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	5,000	8,020	5,342	5,342	5,342	6,000	658
	TOTAL EXPENDITURES	44,212	25,052	37,027	40,342	24,643	40,342	41,000	658
	Revenues over (under) expenditures.	2,610	16,345	(3,755)	(7,342)	(970)	(11,187)	(11,845)	(4,503)
	Fund balance, beginning of year	110,192	112,802	129,148	125,392	125,392	125,392	114,205	(11,187)
	Estimated Fund balance, end of year	112,802	129,148	125,392	118,050	124,422	114,205	102,360	(15,690)

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 FY2014:					\$31,723		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		Amount of
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Change
		2011	2012	2013	2014		2015		14 to '15
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
	SERVICE CHARGES	2,132	2,380	4,244	4,300	4,530	4,300	4,300	0
	OTHER REVENUES	201	128	119	0	90	0	0	0
	TOTAL REVENUES	2,333	2,508	4,363	4,300	4,620	4,300	4,300	0
	SERVICE CHARGES								
36410	Automation Fees	2,132	2,380	4,244	4,300	4,530	4,300	4,300	0
	OTHER REVENUES								
38110	Interest Income	201	128	119	0	90	0	0	0
	TOTAL REVENUES	2,333	2,508	4,363	4,300	4,620	4,300	4,300	0
030 - 47182 County 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
		2011	2012	2013	2014		2015		14 to '15
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	1,000	0	1,000	1,000	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	294	2,240	3,969	4,000	4,000	4,000	4,000	0
	OTHER	209	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	503	2,240	3,969	5,000	4,000	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.								0
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								0
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies	0	0	0	1,000	0	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								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								0
801	Land								0
805	Buildings								0

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
810	Equipment	294	2,240	3,969	4,000	4,000	4,000	4,000	0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								0
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	209	0	0	0				0
	TOTAL EXPENDITURES	503	2,240	3,969	5,000	4,000	5,000	5,000	0
	Revenues Over (Under) Expenditures	1,830	268	394	(700)	620	(700)	(700)	0
	Fund Balance, beginning of year	29,930	31,761	32,028	32,423	32,423	32,423	31,723	(700)
	Estimated Fund Balance, end of year	31,761	32,028	32,423	31,723	33,042	31,723	31,023	(700)

FY2015

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 FY2014:						\$22,842		
REVENUES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	SERVICES CHARGES	5,909	5,382	4,232	4,000	3,398	4,000	4,000	0	
	OTHER REVENUES	13	10	11	0	10	11	11	11	
	TOTAL REVENUES	5,922	5,392	4,243	4,000	3,408	4,011	4,011	11	
	SERVICES CHARGES									
35910	Operations & Admin Fees	5,909	5,382	4,232	4,000	3,398	4,000	4,000	0	
	OTHER REVENUES									
38110	Interest income	13	10	11	0	10	11	11	11	
	TOTAL REVENUES	5,922	5,392	4,243	4,000	3,408	4,011	4,011	11	
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	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	PERSONNEL	0	0	0	0	0	0	0	0	
	TRAINING & PROFESSIONAL DEV.	0	0	415	4,000	566	4,000	4,000	0	
	COMMODITIES	841	2,190	2,516	0	1,139	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	841	2,190	2,931	4,000	1,705	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.								0	
501	Education & Training								0	
502	Travel Expense	0	0	415	4,000	566	4,000	4,000	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	841	2,190	2,516	0	1,139	0	0	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	
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	

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 14 to '15
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	841	2,190	2,931	4,000	1,705	4,000	4,000	0
	Revenues over (under) expend.	5,080	3,202	1,312	0	1,703	11	11	11
	Fund balance, beginning of year	13,237	18,317	21,520	22,831	22,831	22,831	22,842	11
	Fund balance, end of year	18,317	21,520	22,831	22,831	24,534	22,842	22,853	22

FY2015

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 FY2014:					\$291,424		
REVENUES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		Amount of Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	OTHER REVENUES	1,891	923	592	500	364	400	400	(100)
	INTERFUND TRANSFER	0	0	0	0	0	0	0	0
	TOTAL REVENUES	1,891	923	592	500	364	400	400	(100)
	OTHER REVENUES								
38110	Interest	1,891	923	592	500	364	400	400	(100)
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	1,891	923	592	500	364	400	400	(100)
032-46161 Tourism Capital Development Fund									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		Amount of Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	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	280,000	280,000
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0	0	280,000	280,000
	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
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							50,000	50,000
805	Buildings							230,000	230,000
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of Change	
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
890	Other Improvements								0
	OTHER								0
901	Contingency								0
905	Miscellaneous								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	0	0	0	0	0	0	280,000	280,000
	Revenues Over (Under) Expenditures	1,891	923	592	500	364	400	(279,600)	(280,100)
	Fund Balance, beginning of year	287,618	289,510	290,432	291,024	291,024	291,024	291,424	400
	Estimated Fund Balance, end of year	289,510	290,432	291,024	291,524	291,388	291,424	11,824	(279,700)

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 FY2014:						\$ 83,972		
REVENUES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	SERVICES CHARGES	28,432	24,143	30,073	23,400	23,564	28,500	28,500	5,100	
	OTHER REVENUES	694	465	225	240	4,270	4,400	2,200	1,960	
	TOTAL REVENUES	29,126	24,608	30,298	23,640	27,834	32,900	30,700	7,060	
	SERVICES CHARGES									
36515	Probation services fee	24,932	21,543	20,558	21,000	17,714	23,000	23,000	2,000	
36714	Professional service fees	3,500	2,600	9,515	2,400	5,850	5,500	5,500	3,100	
	OTHER REVENUES									
38110	Interest income	234	89	56	70	29	30	30	(40)	
38112	CD Interest	460	376	168	170	141	170	170	0	
38197	Conference Revenue					4,100	4,200	2,000		
38910	Misc. income								0	
	TOTAL REVENUES	29,126	24,608	30,298	23,640	27,834	32,900	30,700	7,060	
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	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	PERSONNEL	1,146	1,990	3,289	4,000	1,891	4,000	4,000	0	
	TRAINING & PROFESSIONAL DEV.	3,104	1,353	5,671	5,000	3,306	5,000	10,300	5,300	
	COMMODITIES	(383)	0	0	0	0	0	2,500	2,500	
	CONTRACTUAL SERVICES	7,015	6,799	10,234	9,000	7,527	6,500	12,500	3,500	
	CAPITAL OUTLAY	6,349	7,661	8,370	10,325	4,194	3,500	12,000	1,675	
	OTHER	16,700	3,780	8,076	13,942	5,632	5,842	10,902	(3,040)	
	TOTAL EXPENDITURES	33,930	21,583	35,640	42,267	22,550	24,842	52,202	9,935	
	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	1,146	1,990	3,289	4,000	1,891	4,000	4,000	0	
	TRAINING & PROFESSIONAL DEV.									
501	Education & Training	3,104	1,353	5,671	5,000	3,306	5,000	6,000	1,000	
502	Travel Expense								0	
503	Dues							300	300	
504	Publications								0	
505	Tuition Reimbursement								0	
506	Conference Expense							4,000		
	COMMODITIES								0	
601	Maintenance Supplies								0	
602	Janitorial Supplies								0	
603	Operating Supplies	(383)	0	0	0	0	0	2,500	2,500	
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	7,015	6,799	10,234	9,000	7,527	6,500	9,000	0	
703	Postage								0	
704	Telephone & Electronic Communications							3,500	3,500	

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 14 to '15
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
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	6,349	7,661	8,370	10,325	4,194	3,500	12,000	1,675
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous	0	30	1,306	8,600	290	500	5,000	(3,600)
910	Intergovernmental Agreement								0
990	Interfund Transfer	16,700	3,750	6,770	5,342	5,342	5,342	5,902	560
	TOTAL EXPENDITURES	33,930	21,583	35,640	42,267	22,550	24,842	52,202	9,935
	Revenues Over (Under) Expenditures	(4,803)	3,025	(5,343)	(18,627)	5,284	8,058	(21,502)	(2,875)
	Fund Balance, beginning of year	83,035	78,232	81,257	75,914	75,914	75,914	83,972	8,058
	Estimated Fund Balance, end of year	78,232	81,257	75,914	57,287	81,199	83,972	62,470	5,183

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		Est. Fund Balance ending FY2014:					\$545			
REVENUES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		Amount of
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,		Change
		2011	2012	2013		2014		2015		
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED		14 to '15
	OTHER REVENUES	4,002	1	1	1	1	1	1	1	0
	TOTAL REVENUES	4,002	1	1	1	1	1	1	1	0
	OTHER REVENUES									
38110	Interest	2	1	1	1	1	1	1	1	0
38791	Deposits from Rentech Energy	4,000	0	0	0	0	0	0	0	0
	TOTAL REVENUES	4,002	1	1	1	1	1	1	1	0
034-45165 Rentech Energy Escrow Fund										
EXPENDITURES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		Amount of
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,		Change
		2011	2012	2013		2014		2015		
Acct. No.	Acct. Title	AUDITED	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED		14 to '15
	PERSONNEL	0	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	4,000	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	4,000	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	4,000	0	0	0	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

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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,	
		2011	2012	2013	2014			2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	OTHER								
901	Contingency								0
905	Miscellaneous (Rentech Reimbursement)								0
915	County Staff Services	0	0	0	0	0	0	0	0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	4,000	0	0	0	0	0	0	0
	Revenues over (under) expend.	2	1	1	1	1	1	1	0
	Fund balance, beginning of year	539	541	542	544	544	544	545	1
	Fund balance, end of year	541	542	544	545	545	545	546	1

Fund Description

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

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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,		
		2011	2012	2013	2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
704	Telephone & Electronic Communications								0
712	Garbage Disposal								0
719	Other Service Charges								0
	CAPITAL OUTLAY								
810	Equipment	0	43,764	23,977	36,000	2,594	10,000	36,000	0
815	Furniture								0
820	Vehicle	38,494	78,631	64,290	84,000	41,158	84,000	84,000	0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	61,563	146,135	102,466	137,500	49,070	111,500	137,500	0
	Revenues over (under) expend.	35,195	(22,152)	(30,145)	(47,750)	45,467	(17,200)	(47,850)	(100)
	Fund balance, beginning of year	83,960	119,155	97,002	66,857	66,857	66,857	49,657	(17,200)
	Fund balance, end of year	119,155	97,002	66,857	19,107	112,324	49,657	1,807	(17,300)

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 FY2014:					\$134,833			
REVENUES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	SERVICE CHARGES	37,820	34,025	27,656	28,000	19,821	24,000	24,000	(4,000)	
	OTHER REVENUES	119	77	67	0	59	60	60	60	
	TOTAL REVENUES	37,938	34,102	27,723	28,000	19,880	24,060	24,060	(3,940)	
	SERVICE CHARGES									
36415	Document Storage Fees	37,820	34,025	27,656	28,000	19,821	24,000	24,000	(4,000)	
	OTHER REVENUES									
38110	Interest Income	119	77	67	0	59	60	60	60	
	TOTAL REVENUES	37,938	34,102	27,723	28,000	19,880	24,060	24,060	(3,940)	
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	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	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	19,025	17,204	20,799	30,000	5,748	25,000	30,000	0	
	OTHER	0	0	0	0	0	0	0	0	
	TOTAL EXPENDITURES	19,025	17,204	20,799	30,000	5,748	25,000	30,000	0	
	PERSONNEL									
401	Salaries - Full-time								0	
403	Salaries - Part-time & Temporary								0	
405	Salaries - Overtime								0	
411	Health Insurance								0	
412	Unemployment Insurance								0	
413	Worker's Comp. Insurance								0	
421	Social Security Contribution								0	
422	Medicare Contribution								0	
431	Retirement Contribution (IMRF)								0	
441	Uniform Allowance								0	
451	Automobile Mileage								0	
	TRAINING & PROFESSIONAL DEV.									
501	Education & Training								0	
502	Travel Expense								0	
503	Dues								0	
504	Publications								0	
505	Tuition Reimbursement								0	
	COMMODITIES									
601	Maintenance Supplies								0	
602	Janitorial Supplies								0	
603	Operating Supplies								0	
604	Computer Supplies								0	
605	Office Supplies								0	
606	Minor Equipment & Small Tools								0	
611	Automotive Fuel/Oil								0	
621	Print Materials								0	
	CONTRACTUAL SERVICES									
701	Maintenance Service								0	
702	Professional Service								0	
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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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Change	
		2011	2012	2013	2014			2015	14 to '15
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. 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	19,025	17,204	20,799	30,000	5,748	25,000	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	19,025	17,204	20,799	30,000	5,748	25,000	30,000	0
	Revenues over (under) expend.	18,913	16,898	6,924	(2,000)	14,131	(940)	(5,940)	(3,940)
	Fund balance, beginning of year	93,038	111,951	128,849	135,773	135,773	135,773	134,833	(940)
	Estimated Fund balance, end of year	111,951	128,849	135,773	133,773	149,904	134,833	128,893	(4,880)

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 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	
		2011	2012	2013	2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	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								0
34731	IDHA Housing Assistance Grant								0
	OTHER REVENUES								0
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	
		2011	2012	2013	2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	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

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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	
		2011	2012	2013	2014			2015	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
	Revenues over (under) expend.	0	0	0	0	0	0	0	0
	Fund balance, beginning of year	0	0	0	0	0	0	0	0
	Fund balance, end of year	0	0	0	0	0	0	0	0

Fund Description

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

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

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042 - General Capital Investment Fund		Est. Fund Balance ending FY2014:				\$217,844			
REVENUES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	OTHER REVENUES	101,407	46,989	29	28	26	28	28	0
	INTERFUND TRANSFER	0	65,000	25,000	0	0	0	189,100	189,100
	TOTAL REVENUES	101,407	111,989	25,029	28	26	28	189,128	189,100
	OTHER REVENUES								
38110	Interest income	44	18	22	20	19	20	20	0
38111	Interest earned-savings	9	7	7	8	7	8	8	0
38112	CD interest	1,354	0	0	0	0	0	0	0
38156	Residual Estate Distribution	0	46,963	0	0	0	0	0	0
38711	ESTB/911- Ortho project								0
38712	Community participation - ortho proj.								0
34834	Energy Efficiency Conservation Block Grant	100,000	0	0	0	0	0	0	0
38910	Misc	0	1	0	0	0	0	0	0
	INTERFUND TRANSFER								
39921	From Highway Fund-Ortho proj.								0
39922	From General Fund	0	0	25,000	0	0	0	189,100	189,100
39925	From GIS Automation Fund-Ortho update								0
39926	From GIS Automation Fund-remonumentation proj.								0
39932	From GIS Automation Fund-address atlas								0
39934	From GIS Automation Fund-DB & website reserve								0
39922	From General Fund-IDNR Grant								0
39930	Transfer In								0
39963	From Contingency Fund	0	65,000	0	0	0	0	0	0
	TOTAL REVENUES	101,407	111,989	25,029	28	26	28	189,128	189,100
042 - 46171 General Capital Investment									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	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	15,000	2,500	2,000	13,000	(2,000)
	CAPITAL OUTLAY	416,269	0	9,925	18,391	9,166	12,000	195,491	177,100
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	416,269	0	9,925	33,391	11,666	14,000	208,491	175,100
	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

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 14 to '15
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	10-mo Actual	Est. Actual	Nov. 30, 2015 PROPOSED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET				
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	0	0	0	15,000	2,500	2,000	13,000	(2,000)
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	411,019	0	9,925	18,391	9,166	12,000	195,491	177,100
810	Equipment	5,250	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	416,269	0	9,925	33,391	11,666	14,000	208,491	175,100
	Revenues over (under) expend.	(314,862)	111,989	15,104	(33,363)	(11,640)	(13,972)	(19,363)	14,000
	Fund balance, beginning of year	419,585	104,723	216,712	231,816	231,816	231,816	217,844	(13,972)
	Fund balance, end of year	104,723	216,712	231,816	198,453	220,176	217,844	198,481	28

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042 - 46171 General Capital Investment Project Expense Detail									
		Year Ending	Year Ending		Year Ending		Year Ending		Year Ending
		Nov. 30	Nov. 30		Nov. 30		Nov. 30		Nov. 30
Activity		2011	2012		2013		2014		2015
Code	Project Name	ACTUAL	BUDGET	Actual	BUDGET	Actual	Budget	Est. Actual	Proposed
	Summary of 702 Professional Services								
439	911/Dispatch Feasibility Study	0	0	0	0	0	15,000	2,000	13,000
		0	0	0	0	0	15,000	2,000	13,000
	Summary of 805 Buildings:								
411	Courthouse HVAC system project								
	Public Safety Bldg.:								
412	HVAC system project	381,223	0	0	0	0	0	0	0
	Jail lighting								
	Jail bed space								
	Jail toilet/sink fixtures								
	Other plumbing								
433	Carpeting/flooring stairway/2nd floor	0	0	0	0	0	0	0	0
434	Replace roof/enclose vehicle storage blg	0	0	0	0	0	0	0	0
413	Courthouse office improvements	0	0	0	0	0	0	0	0
414	Courthouse security improvements								
415	Underground fuel tank removal								
416	Public Safety Bldg. Reroofing								
425	Gutter heat tapes								
426	Courthouse roof repairs	0	0	0	0	0	0	0	0
435	Courthouse HVAC (Courthouse Code Issues)	29,796	0	0	0	0	0	0	0
429	Courthouse/PS Bldg. parking lot	0	0	0	0	0	0	0	0
436	Courthouse exterior improvements	0	0	0	25,000	9,925	18,391	12,000	195,491
	Total	411,019	0	0	25,000	9,925	18,391	12,000	195,491
	Summary of 810 Equipment:								
417	GIS orthophoto. Project/upgrade reserve								
430	GIS remonumentation project								
419	Financial management software rplc								
420	Tax cycle system software/hardware								
421	Zoning & Subdivision Ords. update								
422	Courthouse cmpr. Cable upgrade								
428	Building & Zoning software								
431	GIS address atlas printing								
432	GIS database programming & website reserve								
437	Township Assessor's Program (Devnet)	5,250	0	0	0	0	0	0	0
	Total	5,250	0	0	0	0	0	0	0
	Summary of 890 Other Improvements:								
	Reserve for Zoning, Subdivision Ord. & Comp Plan upd	0	0	0	0	0	0	0	0
	Other capital projects								
	Total	0	0	0	0	0	0	0	0
	Summary of 990:								
	Transfer to Gen. Capital Equip. - B&Z Truck	0	0	0	0	0	0	0	0
	Transfer to GIS Capital Eq/Investment Fund	0	0	0	0	0	0	0	0
438	Transfer to Emergency Services Comm Fund	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0
	Grand Total	416,269	0	0	25,000	9,925	33,391	14,000	208,491

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 FY2014:						\$1		
REVENUES										
		Year Ending	Year Ending	Year Ending		Year Ending	Year Ending			
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Nov. 30,	Amount of		
		2011	2012	2013		2014	2015	Change		
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	TAXES	69,847	79,862	79,995	80,000	58,667	72,977	73,000	(7,000)	
	OTHER REVENUES	41	32	31	0	0	0	0	0	
	TOTAL REVENUES	69,888	79,894	80,026	80,000	58,667	72,977	73,000	(7,000)	
	TAXES									
31110	Property Taxes	69,847	79,862	79,995	80,000	58,667	72,977	73,000	(7,000)	
	OTHER REVENUES									
	Interest Income	41	32	31	0	0	0	0	0	
	TOTAL REVENUES	69,888	79,894	80,026	80,000	58,667	72,977	73,000	(7,000)	
043-47191 Special Service Area Number One										
EXPENDITURES										
		Year Ending	Year Ending	Year Ending		Year Ending	Year Ending			
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Nov. 30,	Amount of		
		2011	2012	2013		2014	2015	Change		
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	PERSONNEL	0	0	0	0	0	0	0	0	
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0	
	COMMODITIES	0	0	0	0	0	0	0	0	
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0	
	OTHER	69,887	79,894	80,026	80,000	58,667	72,977	73,000	(7,000)	
	TOTAL EXPENDITURES	69,887	79,894	80,026	80,000	58,667	72,977	73,000	(7,000)	
	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	
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
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous	69,887	79,894	80,026	80,000	58,667	72,977	73,000	(7,000)
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	69,887	79,894	80,026	80,000	58,667	72,977	73,000	(7,000)
	Revenues over (under) expend.	0	0	0	0	0	0	0	0
	Fund balance, beginning of year	0	1	1	1	1	1	1	0
	Fund balance, end of year	1	1	1	1	1	1	1	0

Fund Description

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

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044-47192 Special Service Area #2 & #4		Est. Fund Balance ending FY2014:					\$0		
REVENUES									
Acct. No.	Acct. Title	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013	BUDGET	Year Ending Nov. 30, 2014	10-mo Actual	Year Ending Nov. 30, 2015	Amount of Change 14 to '15
		ACTUAL	ACTUAL	ACTUAL		Est. Actual	PROPOSED		
	TAXES	63,984	63,214	61,348	64,000	45,926	58,243	59,000	(5,000)
	OTHER REVENUES	37	25	24	0	0	0	0	0
	TOTAL REVENUES	64,021	63,239	61,372	64,000	45,926	58,243	59,000	(5,000)
31110	TAXES Property Taxes	63,984	63,214	61,348	64,000	45,926	58,243	59,000	(5,000)
38110	OTHER REVENUES Interest Income	37	25	24	0	0	0	0	0
	TOTAL REVENUES	64,021	63,239	61,372	64,000	45,926	58,243	59,000	(5,000)
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013	BUDGET	Year Ending Nov. 30, 2014	10-mo Actual	Year Ending Nov. 30, 2015	Amount of Change 14 to '15
		ACTUAL	ACTUAL	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	64,021	63,239	61,372	64,000	45,926	58,243	59,000	(5,000)
	TOTAL EXPENDITURES	64,021	63,239	61,372	64,000	45,926	58,243	59,000	(5,000)
401	PERSONNEL 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. Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
601	COMMODITIES 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 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 Land								0

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous	64,021	63,239	61,372	64,000	45,926	58,243	59,000	(5,000)
910	Intergovernmental Agreement								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	64,021	63,239	61,372	64,000	45,926	58,243	59,000	(5,000)
	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, Pertussis, 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 FY2014:					\$259,408		
REVENUES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		Change
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	OTHER REVENUES	1,570	1,174	786	975	625	750	775	(200)
	INTERFUND TRANSFER	0	0	25,000	25,000	0	25,000	25,000	0
	TOTAL REVENUES	1,570	1,174	25,786	25,975	625	25,750	25,775	(200)
	OTHER REVENUES								
38110	Interest	264	224	224	275	265	250	275	0
38112	CD Interest	1,306	950	562	700	360	500	500	(200)
	INTERFUND TRANSFER								
39921	Transfer from Public Health	0	0	25,000	25,000	0	25,000	25,000	0
	TOTAL REVENUES	1,570	1,174	25,786	25,975	625	25,750	25,775	(200)
046-44162 Catastrophic Emergency Fund									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending	Amount of	
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		Change
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	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.	1,570	1,174	25,786	(174,025)	625	25,750	(174,225)	(200)
	Fund balance, beginning of year	205,128	206,698	207,872	233,658	233,658	233,658	259,408	25,750
	Fund balance, end of year	206,698	207,872	233,658	59,633	234,283	259,408	85,183	25,550

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)									\$10,045	
REVENUES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	SERVICE CHARGES	2,200	2,260	2,030	2,000	0	2,000	2,000	0	
	OTHER REVENUES	29	29	25	30	22	30	30	0	
	TOTAL REVENUES	2,229	2,289	2,055	2,030	22	2,030	2,030	0	
36410	Automation Fees	2,200	2,260	2,030	2,000	0	2,000	2,000	0	
38110	Interest Income	29	29	25	30	22	30	30	0	
	TOTAL REVENUES	2,229	2,289	2,055	2,030	22	2,030	2,030	0	
EXPENDITURES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	PERSONNEL	0	0	0	0	0	0	0	0	
	TRAINING & PROFESSIONAL DEV.	0	0	0	500	0	500	1,000	500	
	COMMODITIES	0	0	0	0	0	0	0	0	
	CONTRACTUAL SERVICES	0	0	0	0	0	0	1,000	1,000	
	CAPITAL OUTLAY	0	0	1,734	5,300	2,085	3,200	3,500	(1,800)	
	OTHER	0	0	5,777	0	0	0	0	0	
	TOTAL EXPENDITURES	0	0	7,511	5,800	2,085	3,700	5,500	(300)	
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	Education & Training								0	
502	Travel Expense	0	0	0	500	0	500	1,000	500	
503	Dues								0	
504	Publications								0	
505	Tuition Reimbursement								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	Maintenance Service								0	
702	Professional Service							1,000	1,000	
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	

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment	0	0	1,734	5,300	2,085	3,200	3,500	(1,800)
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	0	0	5,777	0	0			0
	TOTAL EXPENDITURES	0	0	7,511	5,800	2,085	3,700	5,500	(300)
	Revenues Over (Under) Expenditures	2,229	2,289	(5,456)	(3,770)	(2,062)	(1,670)	(3,470)	300
	Fund Balance, beginning of year	12,653	14,883	17,172	11,715	11,715	11,715	10,045	(1,670)
	Estimated Fund Balance, end of year	14,883	17,172	11,715	7,945	9,653	10,045	6,575	(1,370)

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 14 to '15
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2011	2012	2013	2014			2015	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
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	7,432	3,661	192,647	248,353	63,086	65,033	306,940	58,587
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	0	3,643	0	0	0	0	0	0
	TOTAL EXPENDITURES	7,432	7,304	192,647	248,353	63,086	65,033	306,940	58,587
	Revenues over (under) expend.	7,925	14,424	53,153	(19,347)	14,121	164,078	(225,954)	(206,607)
	Fund balance, beginning of year	304,037	311,963	326,387	379,540	379,540	379,540	543,618	164,078
	Fund balance, end of year	311,963	326,387	379,540	360,193	393,661	543,618	317,664	(42,529)

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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		2012	2013	2014	2015	Balance	Balance	Balance
Code	Equipment Item	Budget	Budget	Budget	PROPOSED	as of 9/30/14	as of 7/31/13	as of 7/31/12
Summary of Interfund Transfers								
390	Co. Clerk's reader/printer & copier resv.	2,500	0	0	0	16,978	16,737	16,237
391	Info.& Comm.Sys. copier rplc. resv.	0	0	0	3,076	12,309	12,309	12,309
392	Sheriff's computer sys. resv.	1,000	0	0	0	2,799	2,799	2,799
393	Admin. Computer system reserve	1,000	1,000	2,000	3,000	2,608	1,719	2,068
394	Treasurer's equipment resv.	0	0	2,000	2,000	4,854	2,854	2,854
395	Co. Clerk's election prog. resv.	0	0	0	0	54,998	54,998	57,498
396	Co. Clerk's Yearbook resv.	0	2,500	2,500	2,500	634	3,157	1,157
397	Co. Clerk's plat scanning resv.	0	0	0	0	10,600	10,600	14,600
398	Circuit Clk's. copier rplc. resv	0	0	0	0	2,801	2,801	2,801
399	Bldg/Zoning/GA auto rplc. resv.	0	0	0	0	21,018	21,018	21,018
400	SOA's computer rplc. resv.	326	3,076	1,538	3,000	1,208	3,003	7,285
401	States Attorney Computer resv.	0	8,395	2,500	2,500	4,025	1,525	1,525
402	Info.& Comm. server reserve	6,563	118,245	4,000	4,000	4,355	115,030	17,787
403	GIS Equipment reserve (closed)	0	0	0	0	0	0	0
404	Sheriff's vehicles reserve (closed)	0	0	0	0	0	0	0
	Video Camera Grant	0	0	0	0	0	0	0
405	County Board Room sound system	0	0	0	0	(11)	(11)	(11)
406	Info. & Comm. JODAV server relc. resv.	0	0	0	0	0	0	0
407	Info. & Comm. firewall relc. reserve	300	600	300	300	910	1,800	1,200
408	Coroner's equipment reserve (vehicle)	2,000	2,000	2,000	2,000	16,419	14,419	12,419
409	RMS/CAD/JMS Software Project	0	0	45,000	45,000	0	0	0
410	States Attorney Furniture	0	0	1,000	1,000	9,413	0	0
502	Clerk/Rec Office improvements	0	0	0	0	0	0	0
503	Twp Assessor's software incentive prog	0	10,040	0	3,840	7,551	8,227	428
504	PSB copier reserve	0	0	0	0	2,307	2,307	2,307
505	Board of Review - computer reserve	0	0	0	0	0	0	0
506	Animal Control computer equip. reserve	0	0	1,000	0	280	280	280
507	Assessor Printer	2,750	0	1,538	0	1,721	183	183
508	Recorders/Rental Housing	3,000	3,000	0	0	0	0	3,000
509	Sheriff shooting range improvements	0	0	0	0	1,500	1,500	0
510	Courthouse/PSB Telephone System Reserve	0	50,000	0	0	50,000	0	0
511	Courthouse/PSB Keyscan Reserve	0	7,000	0	0	7,000	0	0
512	Network Management Equipment Reserve	0	23,600	1,000	1,000	5,200	4,200	0
513	UPS Equipment Reserve	0	30,000	1,000	1,000	1,000	0	0
514	Net BKBNE Equipment Reserve	0	0	2,000	2,000	2,000	0	0
515	CTY Web Reserve	0	0	750	750	750	0	0
516	Net Analysis Equipment Reserve	0	0	500	0	500	0	0
517	Server Room AC Reserve	0	0	500	500	500	0	0
518	Animal Control Vehicle Reserve	0	0	9,500	2,000	7,500	0	0
519	NG 911	0	0	146,965	0	3,035	0	0
	Total	19,439	259,456	227,591	79,466	256,763	281,455	179,745
	Riverboat Funds					83,988	83,988	83,988
	Accumulated interest					60,877	58,679	59,896
	Toal cash funds					\$401,628	\$424,122	\$323,628

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048 - 46172 General Capital Equipment Replacement Expenditure Detail							
		Year Ended	Year Ended	Year Ended		Year Ended	
		Nov. 30	Nov. 30	Nov. 30		Nov. 30	
Activity		2012	2013	2014		2015	
Code	Equipment Item	Actual	Budget	Actual (cash)	Budget	Est. Actual	PROPOSED
	Summary of 810 Equipment:						
390	Co. Clerk's reader/printer & copier resv.	0	8,000	3,348	4,000	0	4,000
391	Info. & Comm.Sys. copier rplc. resv.	0	0	0	0	0	9,000
392	Sheriff's computer sys. resv.	2,311	0	0	2,799	0	2,799
393	Admin. Computer system reserve	1,350	1,500	1,350	2,000	1,500	4,000
394	Treasurer's equipment resv.	0	0	0	4,854	3,200	3,500
395	Co. Clerk's election prog. resv.	0	22,500	2,500	10,000	0	10,000
396	Co. Clerk's Yearbook resv.	0	3,600	2,523	0	0	3,000
397	Co. Clerk's plat scanning resv.	0	12,000	4,000	12,000	0	4,000
398	Circuit Clk's. copier rplc. resv.	0	0	0	0	0	2,801
399	Bldg/Zoning/GA auto rplc. resv.	0	0	0	0	0	0
400	SOA's computer rplc. resv.		8,300	7,358	4,200	3,333	500
401	State's Atty computer	0	0	0	0	0	3,000
402	Info. & Comm. system server reserve	0	131,000	137,129	5,000	5,000	5,000
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	1,300	1,190	0	0	0
408	Coroner's equipment reserve (vehicle)	0	16,419	0	0	0	0
409	RMS/CAD/JMS Software Project	0	0	0	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	10,040	2,241	0	0	3,840
504	PSB copier reserve	0	0	0	0	0	0
505	Board of Review - Laptops	0	0	0	0	0	0
506	Animal Control computer equip. reserve	0	0	0	0	0	0
507	Assessor Printer	3,643	0	0	0	0	0
508	Recorder/Rental Housing	0	6,000	6,000	0	0	0
509	Sheriff shooting range improvements	0	1,500	0	1,500	0	1,500
510	Courthouse/PSB Telephone System Reserve	0	50,000	0	0	0	50,000
511	Courthouse/PSB Keyscan Reserve	0	7,000	0	7,000	7,000	0
512	Network Management Equipment Reserve	0	23,600	19,400	0	0	0
513	UPS Equipment Reserve	0	30,000	30,000	0	0	0
514	Net BKBNE Equipment Reserve	0	0	0	0	0	4,000
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	0	0	1,000
518	Animal Control Vehicle Reserve	0	0	0	0	0	0
519	NG 911	0	0	0	150,000	0	150,000
	Total	7,304	332,759	217,039	248,353	65,033	306,940
	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

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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 FY2014:				\$620			
REVENUES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		Amount of Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	14 to '15		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
	Federal Grant	0	5,376	11,000	35,000	0	14,922	35,000	0
	OTHER	2	1	1	0	3	0	0	0
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
	TOTAL REVENUES	2	5,378	11,001	35,000	3	14,922	35,000	0
	Federal Grant								
34865	Election Equipment Upgrade	0	5,376	11,000	35,000	0	0	35,000	0
34880	HHS HAVA Grant	0	0	0	0	0	13,443	0	0
34881	HAVA Disability Grant	0	0	0	0	0	1,479	0	0
	OTHER								
38110	Interest	2	1	1	0	3	0	0	0
	INTERFUND TRANSFERS								
38910	Transfer from the Indemnity Fund								0
39922	Transfer from the General Fund								0
	TOTAL REVENUES	2	5,378	11,001	35,000	3	14,922	35,000	0
049-47107 Election Equipment Fund									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		Amount of Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	Nov. 30, 2015	14 to '15		
		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	5,376	11,000	35,000	0	14,922	35,000	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	5,376	11,000	35,000	0	14,922	35,000	0
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
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	11,000	11,000	0	0	11,000	0
815	Furniture								0
820	Vehicle								0
830	Highways								0

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 14 to '15
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
890	Other Improvements	0	5,376	0	24,000	0	14,922	24,000	0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
910	Intergovernmental Agreement								0
990	Interfund Transfer	0	0	0	0	0			0
	TOTAL EXPENDITURES	0	5,376	11,000	35,000	0	14,922	35,000	0
	Revenues Over (Under) Expenditures	2	1	1	0	3	0	0	0
	Fund Balance, beginning of year	616	617	619	620	620	620	620	0
	Estimated Fund Balance, end of year	617	619	620	620	623	620	620	0

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 FY2014:				\$ 2,608			
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	Amount of
		2011	2012	2013		2014		2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	ACTUAL	PROPOSED	14 to '15
	OTHER REVENUES	305	0	170	500	1127	1491	500	0
	OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0
	TOTAL REVENUES	305	0	170	500	1127	1491	500	0
	OTHER REVENUES								
35610	Drug Fines	305	0	169	500	0	500	500	0
34935	County % of Drug Forfeiture								0
35615	Drug Forfeitures (12.5% of total DF)					1127	991	0	0
38110	Interest	0	0	1	0	0	0	0	0
38112	CD Interest								0
38910	Miscellaneous								0
	OTHER FINANCING SOURCES								
39212									0
39931									0
	TOTAL REVENUES	305	0	170	500	1127	1491	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
		2011	2012	2013		2014		2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	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

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	ACTUAL	PROPOSED	14 to '15
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								0
801	Land								0
805	Buildings								0
810	Equipment	0	0	0	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
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	305	0	170	500	1,127	1,491	500	0
	Fund Balance, beginning of year	642	947	948	1,117	1,117	1,117	2,608	1491
	Estimated Fund Balance, end of year	947	948	1,117	1,617	2,245	2,608	3,108	1491

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 FY2014:						\$79,553		
REVENUES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	\$ Amount	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	SERVICES CHARGES	9,198	6,437	6,190	6,500	3,078	4,500	4,500	(2,000)	
	OTHER REVENUES	217	176	170	0	160	170	170	170	
	TOTAL REVENUES	9,415	6,613	6,360	6,500	3,238	4,670	4,670	(1,830)	
	SERVICES CHARGES									
36704	Child Support/Maintenance	9,198	6,437	6,190	6,500	3,078	4,500	4,500	(2,000)	
	OTHER REVENUES									
38110	Interest income	217	176	170	0	160	170	170	170	
	TOTAL REVENUES	9,415	6,613	6,360	6,500	3,238	4,670	4,670	(1,830)	
EXPENDITURES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	\$ Amount	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	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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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	\$ Amount
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2011	2012	2013	2014			2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								0
901	Contingency								0
990	Interfund Transfer	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.	(585)	(3,387)	(3,640)	(3,500)	(6,762)	(5,330)	(5,330)	(1,830)
	Fund balance, beginning of year	92,495	91,910	88,523	84,883	84,883	84,883	79,553	(5,330)
	Fund balance, end of year	91,910	88,523	84,883	81,383	78,122	79,553	74,223	(7,160)

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 FY2014:					\$3,879		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		\$ Amount
		2011	2012	2013	2014		2015		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	SERVICES CHARGES	0	1	0	0	0	0	0	0
	OTHER REVENUES	0	0	0	0	0	0	0	0
	TOTAL REVENUES	0	1	0	0	0	0	0	0
	SERVICES CHARGES								
36705	Home Confinement Monitoring	0	1	0	0	0	0	0	0
	OTHER REVENUES								
38110	Interest income	0	0	0	0	0	0	0	0
	TOTAL REVENUES	0	1	0	0	0	0	0	0
053-47188 Probation EMHD Program									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		\$ Amount
		2011	2012	2013	2014		2015		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	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
	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

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	\$ Amount Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
990	Interfund Transfer								0
	TOTAL EXPENDITURES	0	0	0	3,879	0	0	3,879	0
	Revenues over (under) expend.	0	1	0	(3,879)	0	0	(3,879)	0
	Fund balance, beginning of year	3,878	3,878	3,879	3,879	3,879	3,879	3,879	0
	Fund balance, end of year	3,878	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 FY2014:					\$53,056		
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	\$ Amount
		2011	2012	2013		2014		2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	OTHER REVENUES	289	78	80	90	87	98	100	10
	INTERFUND TRANSFER	0	1,000	0	13,000	9,000	13,000	12,000	(1,000)
	TOTAL REVENUES	289	1,078	80	13,090	9,087	13,098	12,100	(990)
	OTHER REVENUES								
38110	Interest income	44	78	80	90	87	98	100	10
38112	CD Interest	245	0	0	0	0	0	0	0
	Bio-Terrorism Grant								0
	INTERFUND TRANSFER								
39928	From Home Health Care Fund	0	1,000	0	13,000	9,000	13,000	12,000	(1,000)
	TOTAL REVENUES	289	1,078	80	13,090	9,087	13,098	12,100	(990)
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
		2011	2012	2013		2014		2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	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	5,654	0	0	13,000	0	0	12,000	(1,000)
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	5,654	0	0	13,000	0	0	12,000	(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.								0
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
	CAPITAL OUTLAY								
810	Equipment	5,654	0	0	13,000	0	0	12,000	(1,000)
815	Furniture								0
820	Vehicle								0
890	Other Improvements								0
	OTHER								

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	\$ Amount Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
901	Contingency								0
905	Miscellaneous								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	5,654	0	0	13,000	0	0	12,000	(1,000)
	Revenues over (under) expend.	(5,365)	1,078	80	90	9,087	13,098	100	10
	Fund balance, beginning of year	44,165	38,800	39,878	39,958	39,958	39,958	53,056	13,098
	Fund balance, end of year	38,800	39,878	39,958	40,048	49,045	53,056	53,156	13,108

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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 FY2014:				\$ 349,505			
REVENUES									
Acct. No.	Acct. Title	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 ACTUAL	Year Ending Nov. 30, 2013 ACTUAL	BUDGET	Year Ending Nov. 30, 2014 10-mo Actual	Year Ending Nov. 30, 2015 Est. Actual	Year Ending Nov. 30, 2015 PROPOSED	\$ Amount Change 14 to '15
	INTERGOVERNMENTAL REVENUE	1,982	0	0	0	0	0	0	0
	OTHER REVENUES	18,237	2,189	3,354	1,750	860	1,400	1,400	(350)
	INTERFUND TRANSFER	0	7,000	32,000	25,000	0	25,000	32,500	7,500
	TOTAL REVENUES	20,218	9,189	35,354	26,750	860	26,400	33,900	7,150
	INTERGOVERNMENTAL REVENUE								0
34846	SWCD Cost Share	1,982	0	0	0	0	0	0	0
	OTHER REVENUES								0
38110	Interest income	306	543	547	550	438	500	500	(50)
38112	CD Interest	4,531	1,645	808	1,200	422	900	900	(300)
38140	Donations	0	0	2,000	0	0	0	0	0
39117	Insurance Proceeds	13,400	0	0	0	0	0	0	0
	Bio-Terrorism Grant								0
34846	Soil Water Conservation Cost Share								0
	INTERFUND TRANSFER								0
39928	From Capital Investment Fund								0
	From Equipment Replacement Fund								0
	From Building Improvement Fund								0
39929	Transfer from Public Health Fund	0	7,000	32,000	25,000	0	25,000	32,500	7,500
	TOTAL REVENUES	20,218	9,189	35,354	26,750	860	26,400	33,900	7,150
055 - 46173 Public Health Capital Investment Fund									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending Nov. 30, 2011 ACTUAL	Year Ending Nov. 30, 2012 ACTUAL	Year Ending Nov. 30, 2013 ACTUAL	BUDGET	Year Ending Nov. 30, 2014 10-mo Actual	Year Ending Nov. 30, 2015 Est. Actual	Year Ending Nov. 30, 2015 PROPOSED	\$ Amount Change 14 to '15
	PERSONNEL	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	10,169	0	0	0	0	0	0	0
	CAPITAL OUTLAY	27,637	0	84,630	0	0	0	20,000	20,000
	OTHER	27,698	0	4,878	29,000	4,000	4,000	29,000	0
	TOTAL EXPENDITURES	65,504	0	89,508	29,000	4,000	4,000	49,000	20,000
	PERSONNEL								0
501	Education & Training								0
502	Travel Expenses								0
	COMMODITIES								0
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								0
701	Maintenance Service								0
702	Professional Service								0
704	Telephone & Electronic Communications	10,169	0	0	0	0	0	0	0
712	Garbage Disposal								0
719	Other Service Charges								0
	CAPITAL OUTLAY								0
810	Equipment	9,975	0	0	0	0	0	0	0
815	Furniture								0
820	Vehicle	12,287	0	0	0	0	0	0	0
890	Other Improvements	5,375	0	84,630	0	0	0	20,000	20,000
	OTHER								0
901	Contingency	27,698	0	0	0	0	0	0	0
905	Miscellaneous	0	0	4,878	25,000	0	0	25,000	0
990	Interfund Transfer	0	0	0	4,000	4,000	4,000	4,000	0
	TOTAL EXPENDITURES	65,504	0	89,508	29,000	4,000	4,000	49,000	20,000
	Revenues over (under) expend.	(45,286)	9,189	(54,154)	(2,250)	(3,140)	22,400	(15,100)	(12,850)
	Fund balance, beginning of year	417,356	372,070	381,259	327,105	327,105	327,105	349,505	22,400
	Fund balance, end of year	372,070	381,259	327,105	324,855	323,965	349,505	334,405	9,550

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 FY2014:					\$1		
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	\$ Amount
		2011	2012	2013		2014		2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	OTHER REVENUES	115,952	176,070	129,435	130,244	110,077	130,244	136,405	6,161
	TOTAL REVENUES	115,952	176,070	129,435	130,244	110,077	130,244	136,405	6,161
	OTHER REVENUES								
34721	IL LTCB Grant	79,625	176,070	129,435	130,244	110,077	130,244	136,405	6,161
38110	Interest								0
39968	Misc Interfund Transfer	36,327	0	0	0	0	0	0	0
	TOTAL REVENUES	115,952	176,070	129,435	130,244	110,077	130,244	136,405	6,161
056-45161 Tourism LTCB Grant Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	\$ Amount
		2011	2012	2013		2014		2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	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	115,952	176,071	129,434	130,244	75,975	130,244	136,405	6,161
	TOTAL EXPENDITURES	115,952	176,071	129,434	130,244	75,975	130,244	136,405	6,161
	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 Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	10-mo Actual	Est. Actual	Nov. 30, 2015 PROPOSED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET				14 to '15
	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	115,952	176,071	129,434	130,244	75,975	130,244	136,405	6,161
	TOTAL EXPENDITURES	115,952	176,071	129,434	130,244	75,975	130,244	136,405	6,161
	Revenues Over (Under) Expenditures	0	(0)	1	0	34,102	0	0	0
	Fund Balance, beginning of year	1	1	0	1	1	1	1	0
	Estimated Fund Balance, end of year	1	0	1	1	34,103	1	1	0

Fund Description

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

Minimum Fiscal Year End Fund Balance Policy:

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

For FY2015, an estimated three (3) months of operating expenses is required to be retained in this fund. Therefore, \$37,500 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 FY2014:					\$21,945			
REVENUES										
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	\$ Amount	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	SERVICE CHARGES	158,858	169,657	153,272	182,645	106,299	122,907	142,270	(40,375)	
	OTHER REVENUES	23,310	23,159	24,423	23,786	23,131	23,764	30,220	6,434	
	TOTAL REVENUES	182,168	192,816	177,695	206,431	129,430	146,671	172,490	(33,941)	
	SERVICE CHARGES									
36410	GIS Automation Fees	135,035	140,244	129,007	153,755	84,429	98,900	115,460	(38,295)	
36701	Plat Book Sales	2,131	728	0	0	0	0	0	0	
36703	County Map Sales	391	272	229	240	334	386	200	(40)	
36715	Service Contracts					0			0	
36720	Road & Address Atlas sales	433	180	153	100	75	100	0	(100)	
36716	Address Maps				500	0	500	960	460	
36810	GIS Mapping Fees	6,251	8,155	7,933	7,200	6,309	7,791	7,800	600	
36815	GIS digital data license fees	1,648	4,958	2,241	6,000	2,477	2,175	3,000	(3,000)	
36820	GIS Website Subscription fees	12,970	15,120	13,710	14,850	12,675	13,055	14,850	0	
	OTHER REVENUES									
38110	Interest Income	308	159	163	156	106	134	100	(56)	
34725	IDOT GIS Grant Funding								0	
38910	Miscellaneous	2							0	
39920	Transfer in from Health Dept							2,500		
39921	Transfer in from County Highway	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0	
39914	Transfer in Tourism -Admin.Services	0	0	1,260	1,260	1,050	1,260	1,260	0	
39977	E911 Service Agreement	3,000	3,000	3,000	2,370	1,975	2,370	6,360	3,990	
	TOTAL REVENUES	182,168	192,816	177,695	206,431	129,430	146,671	172,490	(33,941)	
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	
		2011	2012	2013		2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	
	PERSONNEL	145,081	152,141	153,821	161,013	132,702	160,713	130,923	(30,090)	
	TRAINING & PROFESSIONAL DEV.	50	50	50	50	50	50	50	0	
	COMMODITIES	1,847	1,241	1,255	1,700	387	800	1,700	0	
	CONTRACTUAL SERVICES	11,767	12,488	9,812	10,675	10,418	10,675	12,950	2,275	
	CAPITAL OUTLAY	919	635	376	500	0	0	500	0	
	OTHER	45,976	35,000	4,000	33,281	11,781	11,781	2,500	(30,781)	
	TOTAL EXPENDITURES	205,640	201,554	169,313	207,219	155,338	184,019	148,623	(58,596)	
	PERSONNEL									
401	Salaries - Full-time	108,178	111,270	111,945	114,931	95,555	114,931	92,874	(22,057)	
403	Salaries - Part-time & Temporary								0	
405	Salaries - Overtime								0	
411	Health Insurance	17,760	20,247	20,808	23,568	19,621	23,568	20,450	(3,118)	
412	Unemployment Insurance								0	
413	Worker's Comp. Insurance								0	
421	Social Security Contribution	6,392	6,564	6,586	7,126	5,586	7,126	5,758	(1,368)	
422	Medicare Contribution	1,495	1,535	1,540	1,667	1,306	1,667	1,346	(321)	
431	Retirement Contribution (IMRF)	10,807	12,217	12,844	13,321	10,474	13,321	10,095	(3,226)	
441	Uniform Allowance								0	
451	Automobile Mileage	449	307	98	400	160	100	400	0	
	TRAINING & PROFESSIONAL DEV.									
501	Education & Training	0	0	0	0	0	0	0	0	
502	Travel Expense	0	0	0	0	0	0	0	0	
503	Dues	50	50	50	50	50	50	50	0	
504	Publications								0	
505	Tuition Reimbursement								0	
	COMMODITIES									
601	Maintenance Supplies								0	
602	Janitorial Supplies								0	
603	Operating Supplies								0	
604	Computer Supplies	843	247	768	900	124	300	900	0	
605	Office Supplies	1,004	994	487	800	263	500	800	0	
606	Minor Equipment & Small Tools								0	

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	\$ Amount Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	512	400	480	387	480	480	0
702	Professional Service	8,685	8,923	8,714	9,225	9,420	9,225	11,500	2,275
703	Postage	199	101	99	150	0	150	150	0
704	Telephone & Electronic Communications	2,883	2,952	600	820	612	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	919	635	376	500	0	0	500	0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency	0	0	0	500	0	0	500	0
905	Miscellaneous								0
910	Intergovernmental Agreement	0	0	0	0	0	0	0	0
990	Interfund Transfer	45,976	35,000	4,000	32,781	11,781	11,781	2,000	(30,781)
	TOTAL EXPENDITURES	205,640	201,554	169,313	207,219	155,338	184,019	148,623	(58,596)
	Revenues over (under) expend.	(23,472)	(8,739)	8,382	(788)	(25,908)	(37,348)	23,867	24,655
	Fund balance, beginning of year	83,121	59,649	50,911	59,293	59,293	59,293	21,945	(37,348)
	Fund balance, end of year	59,649	50,911	59,293	58,505	33,385	21,945	45,812	(12,693)

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 FY2014:					\$ 341		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	\$ Amount	
		2011	2012	2013	2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	OTHER REVENUES	0	0	0	0	0	0	0	0
	INTERFUND TRANSFER	0	0	0	0	0	0	0	0
	TOTAL REVENUES	0	0	0	0	0	0	0	0
	OTHER REVENUES								
38110	Interest income	0	0	0	0	0	0	0	0
38112	CD Interest	0	0	0	0	0	0	0	0
38910	Misc	0	0	0	0	0	0	0	0
	INTERFUND TRANSFER								
39928	From Highway Fund	0	0	0	0	0	0	0	0
	From Federal Aid Matching	0	0	0	0	0	0	0	0
39922	From General Fund	0	0	0	0	0	0	0	0
	TOTAL REVENUES	0	0	0	0	0	0	0	0
059 - 46174 Highway Capital Investment									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	\$ Amount	
		2011	2012	2013	2014		2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
	PERSONNEL								
401	Salaries - Full-time								0
403	Salaries - Part-time & Temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
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 Change 14 to '15
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	Est. Actual	Nov. 30, 2015 PROPOSED		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual			
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
	Revenues over (under) expend.	0	0	0	0	0	0	0	0
	Fund balance, beginning of year	341	341	341	341	341	341	341	0
	Fund balance, end of year	341	341	341	341	341	341	341	0

Fund Description

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

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061 Special Service Area Number Five (Hanover EMS)		Est. Fund Balance ending FY2014:					\$0			
REVENUES										
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	BUDGET	Year Ending	Est. Actual	Year Ending	\$ Amount	
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013		Nov. 30, 2014		Nov. 30, 2015		Change
		ACTUAL	ACTUAL	ACTUAL		10-mo Actual		PROPOSED	14 to '15	
	TAXES	28,400	28,257	28,328	29,808	21,420		27,312	29,808	0
	OTHER REVENUES	17	11	11	0	0		0	0	0
	TOTAL REVENUES	28,416	28,268	28,339	29,808	21,420		27,312	29,808	0
	TAXES									
31110	Property Taxes	28,400	28,257	28,328	29,808	21,420		27,312	29,808	0
	OTHER REVENUES									
38110	Interest Income	17	11	11	0	0		0	0	0
	TOTAL REVENUES	28,416	28,268	28,339	29,808	21,420		27,312	29,808	0
061-47198 Special Service Area Number Five (Hanover EMS)										
EXPENDITURES										
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	BUDGET	Year Ending	Est. Actual	Year Ending	\$ Amount	
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013		Nov. 30, 2014		Nov. 30, 2015		Change
		ACTUAL	ACTUAL	ACTUAL		10-mo Actual		PROPOSED	14 to '15	
	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	28,416	28,268	28,339	29,808	21,420		27,312	29,808	0
	TOTAL EXPENDITURES	28,416	28,268	28,339	29,808	21,420		27,312	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
	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	28,416	28,268	28,339	29,808	21,420		27,312	29,808	0
910	Intergovernmental Agreement									0

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	\$ Amount Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
990	Interfund Transfer								0
	TOTAL EXPENDITURES	28,416	28,268	28,339	29,808	21,420	27,312	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 Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
810	Equipment	7,981	9,637	2,501	2,500	0	0	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	0	11,000	1,000	1,000	1,000	1,000	0
	TOTAL EXPENDITURES	82,056	17,847	13,501	11,000	1,000	3,000	8,500	(2,500)
	Revenues over (under) expend.	(34,950)	17,383	(12,835)	26,686	15,557	13,658	(1,842)	(28,528)
	Fund balance, beginning of year	100,506	65,556	82,939	70,104	70,104	70,104	83,762	13,658
	Fund balance, end of year	65,556	82,939	70,104	96,790	85,661	83,762	81,920	(14,870)

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 FY2014:					\$94,514		
REVENUES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		\$ Amount
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	2014		2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
	OTHER REVENUES	13,491	13,723	12,323	12,740	103	12,140	12,140	(600)
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
	TOTAL REVENUES	13,491	13,723	12,323	12,740	103	12,140	12,140	(600)
	OTHER REVENUES								
38915	Sale in Error Fee	13,200	13,560	12,180	12,600	0	12,000	12,000	(600)
38110	Interest	0	0	0	0	0	140	140	140
38111	Interest Earned-Savings	291	163	143	140	103	0	0	(140)
38112	CD Interest	0	0	0	0	0	0	0	0
	TOTAL REVENUES	13,491	13,723	12,323	12,740	103	12,140	12,140	(600)
065-47199 Treasurer Sale in Error Fund									
EXPENDITURES									
Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		\$ Amount
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	2014		2015		
		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	2,500	0	0	5,000	0	0	5,000	0
	TOTAL EXPENDITURES	2,500	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
723	Risk Management Contribution								0

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	\$ Amount Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014	10-mo Actual	Est. Actual	Nov. 30, 2015 PROPOSED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET				14 to '15
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	2,500	0	0	5,000	0	0	5,000	0
915	County Staff Services								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	2,500	0	0	5,000	0	0	5,000	0
	Revenues over (under) expend.	10,991	13,723	12,323	7,740	103	12,140	7,140	(600)
	Fund balance, beginning of year	45,336	56,327	70,051	82,374	82,374	82,374	94,514	12,140
	Fund balance, end of year	56,327	70,051	82,374	90,114	82,477	94,514	101,654	11,540

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 FY2014:					\$279,755		
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	\$ Amount
		2011	2012	2013		2014		2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	OTHER REVENUES	26,785	37,485	18,142	3,240	103,974	103,575	2,672	(568)
	INTERFUND TRANSFERS	0	265,025	247,734	122,200	130,534	122,200	122,200	0
	OTHER FINANCING SOURCES	0	1,000,000	0	0	0	0	0	0
	TOTAL REVENUES	26,785	1,302,510	265,876	125,440	234,508	225,775	124,872	(568)
	OTHER REVENUES								
34611	Local share video gaming tax	0	0	1,456	1,740	638	1,000	1,500	(240)
34833	Interoperable Emerg Comm Grant	4,000	0	13,230	0	0	0	0	0
35111	FTA Warranty Fees	560	2,225	1,140	1,500	1,196	770	770	(730)
38140	Donations	1,000	100	1,020	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	3,750	33,915	0	0	0	0	0	0
34736	IL Terrorism Task Force Grant	17,475	0	0	0	0	0	0	0
38110	Interest Earned	0	0	544	0	638	303	400	400
38116	Interest Installment Contract Loan	0	1,245	204	0	2	2	2	2
38910	Miscellaneous	0	0	458	0	0	0	0	0
38936	State of Illinois Capital Assistance Grant	0	0	0	0	100,000	100,000	0	0
39119	Proceeds from Equipment Sales	0	0	90	0	0	0	0	0
	INTERFUND TRANSFERS								
39922	Transfer in General Fund	0	125,000	125,534	117,200	125,534	117,200	117,200	0
39947	Transfer in General Cap. Invest. Fund	0	0	0	0	0	0	0	0
39960	Transfer in ETSB/911	0	90,025	0	0	0	0	0	0
39963	Transfer in Contingency Fund	0	50,000	117,200	0	0	0	0	0
39929	Transfer in Public Health	0	0	5,000	5,000	5,000	5,000	5,000	0
	OTHER FINANCING SOURCES								
39613	Debt Certificates	0	1,000,000	0	0	0	0	0	0
	TOTAL REVENUES	26,785	1,302,510	265,876	125,440	234,508	225,775	124,872	(568)
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
		2011	2012	2013		2014		2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	PERSONNEL	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	27,402	59,143	16,463	10,000	3,234	10,000	10,000	0
	CAPITAL OUTLAY	34,950	742,218	251,982	50,000	3,694	50,000	50,000	0
	OTHER	0	117,200	118,400	117,800	59,200	117,800	235,000	117,200
	TOTAL EXPENDITURES	62,352	918,561	386,845	177,800	66,128	177,800	295,000	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
	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

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	\$ Amount Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	27,229	59,143	16,451	10,000	3,234	10,000	10,000	0
	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing	173	0	0	0	0	0	0	0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges	0	0	12	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	34,950	742,218	251,982	50,000	3,694	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)	0	117,200	117,200	117,200	58,600	117,200	234,400	117,200
905	Miscellaneous								0
910	Intergovernmental Agreement	0	0	1,200	600	600	600	600	0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	62,352	918,561	386,845	177,800	66,128	177,800	295,000	117,200
	Revenues Over (Under) Expenditures	(35,567)	383,949	(120,968)	(52,360)	168,380	47,975	(170,128)	(117,768)
	Fund Balance, beginning of year	4,365	(31,202)	352,748	231,780	231,780	231,780	279,755	47,975
	Estimated Fund Balance, end of year	(31,202)	352,748	231,780	179,420	400,160	279,755	109,627	(69,793)

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 Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013	Year Ending Nov. 30, 2014	Year Ending Nov. 30, 2015	Year Ending Nov. 30, 2015	Year Ending Nov. 30, 2015	\$ Amount Change
Acct. No	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	OTHER REVENUES	12,325	4	0	0	0	0	0	0
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
	TOTAL REVENUES	12,325	4	0	0	0	0	0	0
	OTHER REVENUES								
34824	H1N1 Grant Phase 1 & 2	12,320	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	0	1	0	0	0	0	0	0
38110	Interest	5	3	0	0	0	0	0	0
38111	Interest Earned-Savings								0
38112	CD Interest								0
	INTERFUND TRANSFERS								
	TOTAL REVENUES	12,325	4	0	0	0	0	0	0
067-44164 PH Emergency Response Grant Fund									
EXPENDITURES									
		Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013	Year Ending Nov. 30, 2014	Year Ending Nov. 30, 2015	Year Ending Nov. 30, 2015	Year Ending Nov. 30, 2015	\$ Amount Change
Acct. No	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	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	12,320	0	49	0	0	0	0	0
	TOTAL EXPENDITURES	12,320	0	49	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

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Acct. No	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	\$ Amount Change
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
703	Postage								0
704	Telephone & Electronic Communications								0
705	Publishing								0
706	Printing								0
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
	Rentech Fund Bal. Reimbursement								0
905	Miscellaneous								0
915	County Staff Services								0
990	Interfund Transfer	12,320	0	49	0	0	0	0	0
	TOTAL EXPENDITURES	12,320	0	49	0	0	0	0	0
	Revenues over (under) expend.	5	4	(49)	0	0	0	0	0
	Fund balance, beginning of year	40	45	49	0	0	0	0	0
	Fund balance, end of year	45	49	0	0	0	0	0	0

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.

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068 Jo Daviess County Sobriety Court Fund		Est. Fund Balance ending FY2014:						\$15,874	
REVENUES									
		Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013	BUDGET	Year Ending Nov. 30, 2014 10-mo Actual	Year Ending Nov. 30, 2015 Est. Actual	Year Ending Nov. 30, 2015 PROPOSED	\$ Amount Change 14 to '15
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL					
	OTHER REVENUES	5,836	5,449	4,333	4,254	2,978	4,100	4,100	(154)
	INTERFUND TRANSFERS	0	0	0	0	0	0	0	0
	TOTAL REVENUES	5,836	5,449	4,333	4,254	2,978	4,100	4,100	(154)
	OTHER REVENUES								
34824	Sobriety Court Fees	5,832	5,445	4,328	4,250	2,973	4,094	4,094	(156)
38110	Interest	3	4	5	4	5	6	6	2
38111	Interest Earned-Savings								0
38112	CD Interest								0
	TOTAL REVENUES	5,836	5,449	4,333	4,254	2,978	4,100	4,100	(154)
068-41133 Jo Daviess County Sobriety Court Fund									
EXPENDITURES									
		Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013	BUDGET	Year Ending Nov. 30, 2014 10-mo Actual	Year Ending Nov. 30, 2015 Est. Actual	Year Ending Nov. 30, 2015 PROPOSED	\$ Amount Change 14 to '15
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL					
	PERSONNEL	253	626	767	2,120	0	0	2,120	0
	TRAINING & PROFESSIONAL DEV.	0	84	0	500	0	0	500	0
	COMMODITIES	1,683	1,709	858	2,250	0	0	2,250	0
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	250	549	0	3,000	0	0	3,000	0
	TOTAL EXPENDITURES	2,186	2,969	1,625	7,870	0	0	7,870	0
	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	16	28	0	35	0	0	35	0
422	Medicare Contribution	4	6	0	10	0	0	10	0
431	Retirement Contribution (IMRF)	24	64	0	75	0	0	75	0
441	Uniform Allowance								0
451	Automobile Milage	210	529	767	1,500	0	0	1,500	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	84	0	500	0	0	500	0
502	Travel Expense								0
503	Dues								0
504	Publications								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
602	Janitorial Supplies								0
603	Operating Supplies	1,683	1,621	858	2,000	0	0	2,000	0
604	Computer Supplies								0
605	Office Supplies	0	88	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

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	\$ Amount
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		
		2011	2012	2013	2014		2015		
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	Change
711	Utilities								0
712	Garbage Disposal								0
719	Other Service Charges								0
721	Liability Insurance								0
722	General Insurance								0
723	Risk Management Contribution								0
724	Rentals								0
	CAPITAL OUTLAY								0
801	Land								0
805	Buildings								0
810	Equipment								0
815	Furniture								0
820	Vehicle								0
830	Highways								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
	Rentech Fund Bal. Reimbursement								0
905	Miscellaneous	0	49	0	3,000	0	0	3,000	0
915	County Staff Services	250	500	0	0	0	0	0	0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	2,186	2,969	1,625	7,870	0	0	7,870	0
	Revenues over (under) expend.	3,649	2,480	2,707	(3,616)	2,978	4,100	(3,770)	(154)
	Fund balance, beginning of year	2,938	6,587	9,067	11,774	11,774	11,774	15,874	4,100
	Fund balance, end of year	6,587	9,067	11,774	8,158	14,752	15,874	12,104	3,946

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 FY2014:						\$5,132			
REVENUES											
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending			
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,		\$ Amount	
		2011	2012	2013		2014		2015		%	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	Change	Change	
									14 to '15	14 to '15	
	OTHER REVENUES	3,213	3,213	3,004	4,003	2,817	4,002	4,002	(1)	0.0%	
	TOTAL REVENUES	3,213	3,213	3,004	4,003	2,817	4,002	4,002	(1)	0.0%	
	OTHER REVENUES										
38110	Interest income	2	3	4	3	4	2	2	(1)	-33.3%	
35110	Court fines and fees	3,212	3,211	3,000	4,000	2,813	4,000	4,000	0	0.0%	
	TOTAL REVENUES	3,213	3,213	3,004	4,003	2,817	4,002	4,002	(1)	0.0%	
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	
		2011	2012	2013		2014		2015		%	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	Change	Change	
									14 to '15	14 to '15	
	PERSONNEL	0	0	0	0	0	0	0	0	#DIV/0!	
	COMMODITIES	0	0	0	3,860	0	3,860	3,860	0	0.0%	
	CONTRACTUAL SERVICES	0	0	0	5,000	4,849	5,000	5,000	0	0.0%	
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0	#DIV/0!	
	OTHER	0	0	0	0	0	0	0	0	#DIV/0!	
	TOTAL EXPENDITURES	0	0	0	8,860	4,849	8,860	8,860	0	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								0	#DIV/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 Mileage								0	#DIV/0!	
	TRAINING & PROFESSIONAL DEV.										
501	Education & Training								0	#DIV/0!	
502	Travel Expense								0	#DIV/0!	
503	Dues								0	#DIV/0!	
504	Publication								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	0	0	3,860	0	3,860	3,860	0	0.0%	
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!	
	CONTRACTUAL SERVICES										
701	Maintenance Service								0	#DIV/0!	
702	Professional Service	0	0	0	5,000	4,849	5,000	5,000	0	0.0%	
704	Telephone & Electronic Communications								0	#DIV/0!	
712	Garbage Disposal								0	#DIV/0!	
719	Other Service Charges								0	#DIV/0!	
	CAPITAL OUTLAY										
810	Equipment								0	#DIV/0!	
815	Furniture								0	#DIV/0!	
820	Vehicle								0	#DIV/0!	
890	Other Improvements								0	#DIV/0!	
	OTHER										
901	Contingency								0	#DIV/0!	
905	Miscellaneous								0	#DIV/0!	
990	Interfund Transfer								0	#DIV/0!	
	TOTAL EXPENDITURES	0	0	0	8,860	4,849	8,860	8,860	0	0.0%	
	Revenues over (under) expend.	3,213	3,213	3,004	(4,857)	(2,032)	(4,858)	(4,858)	(1)	0.0%	

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	\$ Amount	%
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015	Change		
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15	14 to '15
	Fund balance, beginning of year	560	3,773	6,986	9,990	9,990	9,990	5,132	(4,858)	-48.6%
	Fund balance, end of year	3,773	6,986	9,990	5,133	7,958	5,132	274	(4,859)	-94.7%

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 FY2014:					\$25,265		
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		\$ Amount
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		
		2011	2012	2013	2014		2015		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	OTHER REVENUES	4,702	7,489	8,543	8,604	8,129	8,828	8,308	(296)
	TOTAL REVENUES	4,702	7,489	8,543	8,604	8,129	8,828	8,308	(296)
	OTHER REVENUES								
34730	Death Certificate Surcharge	0	4,000	4,625	4,600	4,320	4,320	4,000	(600)
38110	Interest income	2	4	8	4	9	8	8	4
36115	Coroners fees	4,700	3,485	3,910	4,000	3,800	4,500	4,300	300
	TOTAL REVENUES	4,702	7,489	8,543	8,604	8,129	8,828	8,308	(296)
070-47202 Coroner's Equipment & Operations Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending		Year Ending		\$ Amount
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		
		2011	2012	2013	2014		2015		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	PERSONNEL	0	0	0	0	0	0	0	0
	COMMODITIES	1,269	0	804	750	740	750	5,500	4,750
	CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	2,414	3,500	0	0	2,500	(1,000)
	TOTAL EXPENDITURES	1,269	0	3,218	4,250	740	750	8,000	3,750
	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	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	1,269	0	804	750	740	750	5,500	4,750
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service								0
704	Telephone & Electronic Communications								0
712	Garbage Disposal								0
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	2,414	3,500	0	0	2,500	(1,000)
905	Miscellaneous								0
990	Interfund Transfer								0

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	\$ Amount
		Nov. 30, 2011	Nov. 30, 2012	Nov. 30, 2013	Nov. 30, 2014		Nov. 30, 2015	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	TOTAL EXPENDITURES	1,269	0	3,218	4,250	740	750	8,000	3,750
	Revenues over (under) expend.	3,433	7,489	5,325	4,354	7,389	8,078	308	(4,046)
	Fund balance, beginning of year	940	4,373	11,862	17,187	17,187	17,187	25,265	8,078
	Fund balance, end of year	4,373	11,862	17,187	21,541	24,576	25,265	25,573	4,032

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 FY2014:					\$656,261			
REVENUES										
		Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013		Year Ending Nov. 30, 2014		Year Ending Nov. 30, 2015	\$ Amount Change 14 to '15	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED		
	INTERGOVERNMENTAL REVENUE	495,441	666,576	528,791	1,633,327	1,206,893	1,314,712	1,615,902	(17,425)	
	OTHER REVENUES	0	0	0	0	918	1,200	1,200	1,200	
	OTHER FINANCING SOURCES	36,250	38,750	38,750	38,750	0	0	0	(38,750)	
	TOTAL REVENUES	531,691	705,326	567,541	1,672,077	1,207,811	1,315,912	1,617,102	(54,975)	
	INTERGOVERNMENTAL REVENUE									
34740	Illinois DOAP Grant	273,638	455,744	345,966	504,570	380,546	480,200	513,027	8,457	
34831	Federal ARRA Capital Grant	0	0	0	257,500	0	0	225,000	(32,500)	
34837	State "Jobs Now" Grant	31,159	18,841	0	0	0	0	375,000	375,000	
34707	State DITF	0	0	0	0	0	0	225,000	225,000	
34870	Section 5311 Operating Assistance Grant	190,644	191,991	182,825	191,257	187,382	181,875	181,875	(9,382)	
34612	Transfer from Transit Reserve Op/Cap Account	0	0	0	680,000	638,965	652,637	96,000	(584,000)	
	OTHER REVENUES									
38110	Interest income	0	0	0	0	918	1,200	1,200	1,200	
	OTHER FINANCING SOURCES									
39922	Transfer in from General Fund	36,250	38,750	38,750	38,750	0	0	0	(38,750)	
	TOTAL REVENUES	531,691	705,326	567,541	1,672,077	1,207,811	1,315,912	1,617,102	(54,975)	
071-44163 Jo Daviess County Transit Fund										
EXPENDITURES										
		Year Ending Nov. 30, 2011	Year Ending Nov. 30, 2012	Year Ending Nov. 30, 2013		Year Ending Nov. 30, 2014		Year Ending Nov. 30, 2015	\$ Amount Change 14 to '15	
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	0	0	0	0	24,661	47,000	5,000	5,000	
	CAPITAL OUTLAY	31,159	18,841	0	257,500	0	0	825,000	567,500	
	OTHER	500,532	686,485	477,665	743,397	434,355	702,527	766,402	23,005	
	TOTAL EXPENDITURES	531,691	705,326	477,665	1,000,897	459,016	749,527	1,596,402	595,505	
	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	

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	\$ Amount Change
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		
		2011	2012	2013	2014	2015	2015		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
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	24,661	47,000	5,000	5,000
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 (Transit Facility)	31,159	18,841	0	257,500	0	0	825,000	567,500
	OTHER								
901	Contingency							40,000	40,000
905	Miscellaneous (Operating)	500,532	686,485	477,665	734,577	427,853	693,707	717,582	(16,995)
990	Interfund Transfer				8,820	6,502	8,820	8,820	0
	TOTAL EXPENDITURES	531,691	705,326	477,665	1,000,897	459,016	749,527	1,596,402	595,505
	Revenues over (under) expend.	0	0	89,876	671,180	748,795	566,385	20,700	(650,480)
	Fund balance, beginning of year	0	0	0	89,876	89,876	89,876	656,261	566,385
	Fund balance, end of year	0	0	89,876	761,056	838,671	656,261	676,961	(84,095)

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 Blance ending FY2014:					\$4		
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending	Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Nov. 30,		\$ Amount
		2011	2012	2013		2014	2015		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	INTERGOVERNMENTAL REVENUE	0	50,063	23,622	0	0	0	0	0
	OTHER REVENUES	0	3	1	0	0	0	0	0
	Total revenues	0	50,066	23,623	0	0	0	0	0
	INTERGOVERNMENTAL REVENUE								
34733	IEMA Grant (State)	0	0	0	0	0	0	0	0
34851	FEMA Grant (Federal)	0	50,063	23,622	0	0	0	0	0
	OTHER REVENUES								
38110	Interest income	0	3	1	0	0	0	0	0
	TOTAL REVENUES	0	50,066	23,623	0	0	0	0	0
072-41132 Jo Daviess County Natural Hazard Mitigation Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending	Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,	Nov. 30,		\$ Amount
		2011	2012	2013		2014	2015		Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	PERSONNEL	0	0	0	0	0	0	0	0
	COMMODITIES	0	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES	0	56,661	17,025	0	0	0	0	(28,102)
	CAPITAL OUTLAY	0	0	0	0	0	0	0	0
	OTHER	0	0	0	0	0	0	0	0
	Total	0	56,661	17,025	0	0	0	0	(28,102)
	PERSONNEL								
401	Salaries - Full-time								0
402	Salaries - Per diem								0
403	Salaries - Part-time & temporary								0
405	Salaries - Overtime								0
411	Health Insurance								0
412	Unemployment Insurance								0
413	Worker's Comp. Insurance								0
421	Social Security Contribution								0
422	Medicare Contribution								0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Mileage								0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								0
502	Travel Expense								0
503	Dues								0
504	Publication								0
505	Tuition Reimbursement								0
	COMMODITIES								
601	Maintenance Supplies								0
603	Janitorial Supplies								0
603	Operating Supplies								0
604	Computer Supplies								0
605	Office Supplies								0
606	Minor Equipment & Small Tools								0
611	Automotive Fuel/Oil								0
621	Print Materials								0
	CONTRACTUAL SERVICES								
701	Maintenance Service								0
702	Professional Service	0	56,661	17,025	0	0	0	0	(28,102)
704	Telephone & Electronic Communications								0
712	Garbage Disposal								0
719	Other Service Charges								0
	CAPITAL OUTLAY								
810	Equipment								0
815	Furniture								0
820	Vehicle								0
890	Other Improvements								0
	OTHER								
901	Contingency								0
905	Miscellaneous (Operating)								0
990	Interfund Transfer								0
	TOTAL EXPENDITURES	0	56,661	17,025	0	0	0	0	(28,102)

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		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	\$ Amount
		2011	2012	2013	2014			2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	Revenues over (under) expend.	0	(6,595)	6,598	0	0	0	0	0
	Fund balance, beginning of year	0	0	(6,595)	4	4	4	4	6,598
	Fund balance, end of year	0	(6,595)	4	4	4	4	4	6,598

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 FY2014:					\$2,256		
REVENUES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	\$ Amount
		2011	2012	2013		2014		2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	INTERGOVERNMENTAL REVENUE	0	663	1,592	1,200	1,336	1,400	1,600	400
	OTHER REVENUES	0	0	1	0	1	3	3	3
	OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0
	Total revenues	0	663	1,593	1,200	1,337	1,403	1,603	403
									0
	INTERGOVERNMENTAL REVENUE								0
36410	Automation Fees	0	663	1,592	1,200	1,336	1,400	1,600	400
	OTHER REVENUES								0
38111	Interest income	0	0	1	0	1	3	3	3
									0
	TOTAL REVENUES	0	663	1,593	1,200	1,337	1,403	1,603	403
074-42134 - States Attorney Records Automation Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,		Nov. 30,		Nov. 30,	\$ Amount
		2011	2012	2013		2014		2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	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
	CAPITAL OUTLAY								0
810	Equipment	0	0	0	0	0	0	0	0
815	Furniture								0
820	Vehicle								0
890	Other Improvements								0
	OTHER								0
901	Contingency								0
905	Miscellaneous (Operating)								0
990	Interfund Transfer								0

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	\$ Amount Change
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2011	2012	2013	2014			2015	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
	Revenues over (under) expend.	0	663	1,593	1,200	1,337	1,403	1,603	403
	Fund balance, beginning of year	0	0	663	2,256	2,256	2,256	3,659	1,403
	Fund balance, end of year	0	663	2,256	3,456	3,593	3,659	5,262	1,806

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					\$0				
REVENUES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2011	2012	2013	2014			2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	OTHER REVENUES	0	0	0	0	0	0	0	0
	INTERFUND TRANSFER	0	0	0	0	0	0	25,600	25,600
	TOTAL REVENUES	0	0	0	0	0	0	25,600	25,600
	OTHER REVENUES								
38110	Interest income								0
38140	Donations								0
38112	CD Interest								0
	INTERFUND TRANSFER								
39922	From 911 Fund							25,600	25,600
	TOTAL REVENUES	0	0	0	0	0	0	25,600	25,600
075 - 46181 ETSB Capital Equipment Replacement & Investment Fund									
EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2011	2012	2013	2014			2015	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	14 to '15
	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	25,600	25,600
	OTHER	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0	0	25,600	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
	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

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Acct. No.	Acct. Title	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	Amount of Change 14 to '15
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	
		2011	2012	2013	2014			2015	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	
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							25,600	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	0	0	0	25,600	25,600
	Revenues over (under) expend.	0	0	0	0	0	0	0	0
	Fund balance, beginning of year	0	0	0	0	0	0	0	0
	Fund balance, end of year	0	0	0	0	0	0	0	0

**Jo Daviess County, Illinois
Summary of Interfund Transfers
FY2015 Policy Schedule**

FY2015							
Interfund Transfers							
From	To	Amount	Deptment/Fund	Purpose	Scheduled date of transfer	Completed date	
001-40103-990	048-39922.393	\$1,000	County Administrator	computer equipment & Treas. copier reserve	1/1/2015		
001-40102-990	048-39922.393	\$2,000	County Board	computer equipment & Treas. copier reserve	6/1/2015		
001-40106-990	048-39922.390	\$2,500	Clerk/Recorder	reader/printer & copier reserve	6/1/2015		
001-40108-990	048-39922.400	\$1,538	Assessments	computer equipment reserve	1/1/2015		
001-40108-990	048-39922.507	\$1,538	Assessments	printer replacement reserve	1/1/2015		
001-40104-990	048-39922.394	\$2,000	Treasurer	computer equipment and copier reserve	6/1/2015		
001-40110-990	048-39922.402	\$3,000	Info. & Comm.	SAN/SERVERS Project	1/1/2015		
001-40110-990	048-39922.514	\$2,000	Info. & Comm.	computer network backbone equipment replacement	6/1/2015		
001-40110-990	048-39922.513	\$1,000	Info. & Comm.	UPS replacement reserve	8/1/2015		
001-40110-990	048-39922.512	\$1,000	Info. & Comm.	computer network management equipment replacement	8/1/2015		
001-40110-990	048-39922.515	\$750	Info. & Comm.	website design and functionality improvements	8/1/2015		
001-40110-990	048-39922.517	\$500	Info. & Comm.	server room air conditioning unit replacement	8/1/2015		
001-40110-990	048-39922.407	\$300	Info. & Comm.	computer firewall security equipment replacement	1/1/2015		
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	11/1/2015		
001-42134-990	048-39922.401	\$2,500	States Attorney	computer equipment reserve	1/1/2015		
001-42134-990	048-39922.410	\$1,000	States Attorney	furniture reserve	1/1/2015		
001-44153-990	048-39922.518	\$2,000	Animal Control	Animal Control vehicle reserve	11/1/2015		
001-45163-990	002-39922	\$7,045	Zoning & Building	Highway Dept. overhead charges	1/1/2015		
001-49197-990	048-39922.409	\$45,000	Sheriff	RMS/CAD/JMS Software Project	1/1/2015		
001-49197-990	066-39922	\$8,334	Sheriff	Radio communication system replacement reserve	1/1/2015		
001-49197-990	066-39922	\$117,200	County Administrator	Installment contract radio communication system	semi-annual 1/01, 6/01		
001-49197-990	048-39922.503	\$3,840	Assessments	Laptops (2)/software for Township Assessor Program	1/1/2015		
001-49197-990	042-39922.436	\$30,000	County Administrator	Courthouse Parking Lot Railing Project	1/1/2015		
001-49197-990	042-39922.436	\$159,100	County Administrator	Courthouse exterior/1900 sectio/tuckpointin/windows	semi-annual 1/01, 6/01		
001-49197-990	016-39922	\$138,099	County Administrator	Contingency Fund reserve	9/1/2015		
		\$619,244	subtotal of scheduled transfers out of General Fund				

Jo Daviess County, Illinois
Summary of Interfund Transfers
FY2015 Policy Schedule

FY2015						
Interfund Transfers						
From	To	Amount	Deptment/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	\$1,000	ETSB (911)	audit fees	8/1/2015	
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	11/1/2015	
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	1/1/2015	
002-43141-990	001-39910	\$12,000	Highway Fund	audit fees	8/1/2015	
002-43141-990	001-39966	\$7,346	Highway Fund	for IT support program	8/1/2015	
006-43142-990	002-39917	\$100,000	MFT Fund	equipment rental	11/1/2015	
011-43145-990	002-39944	\$150,000	County Aid to Bridges	reimbursement of engineering fees	11/1/2015	
003-44151-990	001-39911	\$3,800	Public Health Fund	audit fees	8/1/2015	
003-44151-990	001-39950	\$11,983	Public Health Fund	Payroll/AP claims services	monthly	
003-44151-990	001-39966	\$14,000	Public Health Fund	for IT support program	semi annual 1/1,7/1	
003-44151-990	017-39940	\$11,270	Public Health Fund	workers comp, liability, auto, insurance	6/1/2015	
003-44151-990	055-39928	\$25,000	Public Health Fund	Public Health Capital Investment Fund reserve	10/1/2015	
003-44151-990	055-39928	\$7,500	Public Health Fund	Reserve for future truck purchase	10/1/2015	
003-44151-990	046-39921	\$25,000	Public Health Fund	PH Catastrophic Emergency Fund reserve	10/1/2015	
003-44151-990	066-39929	\$5,000	Public Health Fund	contribution radio communication project	3/1/2015	
014-44156-990	001-39967	\$1,000	708 Mental Health Fund	administrative assistance	semi annual 5/1,11/1	
026-44152-990	001-39915	\$4,666	Home Health Care Fund	Payroll/AP claims services	monthly	
026-44152-990	003-39924	\$13,200	Home Health Care Fund	rent	monthly	
026-44152-990	001-39912	\$1,900	Home Health Care Fund	audit fees	8/1/2015	
026-44152-990	001-39966	\$5,952	Home Health Care Fund	for IT support program	semi annual 1/1,7/1	
026-44152-990	017-39915	\$5,520	Home Health Care Fund	workers comp & liability insurance	6/1/2015	
026-44152-990	054-39928	\$12,000	Home Health Care Fund	for reserve	monthly	
020-44154-990	001-39916	\$100,000	Rabies Control Fund	fee transfer for Animal Control	quarterly 2/1,5/1,8/1,11/1	
005-44151-990	003-39943	\$36,890	Public Health Emerg Preparedness Fu	public health emergency preparedness grant	10/1/2015	
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	8/1/2015	
027-45161-990	001-39966	\$6,946	Tourism Promotion Fund	for IT support program	semi annual 1/1,7/1	
056-45161-990	027-39929	\$136,405	Tourism LTCB Grant Fund	tourism grant funds	3 times per year	

Jo Daviess County, Illinois
Summary of Interfund Transfers
FY2015 Policy Schedule

FY2015						
Interfund Transfers						
From	To	Amount	Deptment/Fund	Purpose	Scheduled date of transfer	Completed date
064-46180-990	048-39927.402	\$1,000	GIS Capital Eq. & Invest. Fund	reserve for future SAN/Server replacement	1/1/2015	
029-47183-990	001-39966	\$6,000	Circuit Clerk Automation Fund	for IT support program	2/1/2015	
052-47185-990	001-39936	\$10,000	Maintenance & Child Support	for General Fund	2/1/2015	
033-47187-990	001-39966	\$5,902	Probation Services	for IT support program	1/1/2015	
058-47189-990	001-39966	\$2,000	GIS Automation Fund	for IT support program	1/1/2015	
055-46173-990	064-39949	\$4,000	Public Health Capital Investment	for orthophotography reserve	semi annual 1/1,7/1	
003-44151-990	064-39949	\$2,000	Public Health Fund	for orthophotography reserve	semi annual 1/1,7/1	
071-44163-990	001-39957	\$8,820	JDC Transit Fund	for PCOM salary and expenses	quarterly 2/1,5/1,8/1,11/1	
012-48116-990	001-39938	\$304,767	Social Security Fund	Social Security/Medicare for GF departments	each pay period	
013-48117-990	001-39939	\$570,534	IMRF Fund	IMRF/SLEP for GF departments	each pay period	
016-49197-990	tbd	\$50,000	Contingency Fund	unanticipated expenses	as needed	
		\$1,281,120	subtotal of scheduled transfers into General Fund			
		\$2,538,369	Total of all scheduled interfund transfers			
Policy Statement:						
<p>The interfund transfers memorialized above represent all transfers scheduled and approved as part of the County's FY2015 Budget. This policy sets forth a schedule for these financial transactions to occur. The intent of this policy is to formally designate the period in which these transactions are to occur and to formally document that they have been completed. The intent of this policy is to provide a basis for scheduling and recording these transactions so as to help ensure the continuity of our accounting records as we move through the fiscal year.</p>						

**COMBINED ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE FOR JO DAVIESS
COUNTY, ILLINOIS FOR THE FISCAL YEAR COMMENCING ON THE 1ST DAY OF
DECEMBER 2014 AND ENDING ON THE 30TH DAY OF NOVEMBER 2015**

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, 2014 and ends on November 30, 2015; 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, 2014 and ending November 30, 2015; 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, 2014 through November 30, 2015, 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 18, 2014.

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 18th day of November 2014.

Ayes: 10

Nays: 1

Absent: 6

Abstained: 0



County Board Chair

Attest:


County Clerk

Recap of Revenue/Expenditures for ALL County Funds Fiscal Year 2014-2015

Fund Number	Fund Name	FY2014 Budgeted Expenditures	FY2014 Est. 10 mo. Actual thru 09/30/2013	Projected Fund Balance 12/1/2014	Projected Revenues FY2015	Projected Expenditures FY2015	Projected Fund Balance 11/30/2015
001	General Fund	7,394,802	5,640,669	2,956,587	7,396,812	7,781,721	2,571,679
002	Highway Fund	1,870,282	1,347,950	941,566	1,583,852	1,733,788	791,630
003	Public Health Fund	785,000	524,088	1,029,907	470,660	775,815	724,752
005	Public Health Emergency Preparedness Fund	18,783	0	648	36,890	36,890	648
006	Motor Fuel Tax Fund	710,261	580,665	434,106	609,000	612,491	430,615
007	911 Fund	445,400	317,180	170,660	305,336	350,076	125,920
008	Federal Aid Matching Fund	983,000	229,439	862,844	339,200	500,000	702,044
009	Sheriff's Forfeiture Fund	13,500	7,624	4,385	11,270	13,500	2,155
011	County Aid to Bridges Fund	950,000	221,118	667,534	848,550	1,135,000	381,084
012	Social Security Fund	300,612	229,491	224,801	282,376	306,954	200,223
013	Illinois Municipal Retirement Fund	755,283	474,164	383,994	586,651	573,516	397,129
014	Mental Health Fund	345,175	251,998	26,811	348,784	347,950	27,645
016	Contingency Fund	200,000	8,658	217,532	138,649	338,099	18,082
017	Insurance Fund	369,328	320,578	594,877	420,199	384,567	630,509
018	Economic Dev. Investment Fund **	560,108	8,682	804,116	3,645	562,108	745,653
019	JDC Sheriff DUI Fund	10,000	2,292	31,143	6,000	10,000	27,143
020	Rabies Control Fund	100,000	71,000	4,170	98,915	100,000	3,085
022	Home Health Care Memorial Fund	1,000	0	3,665	1,010	1,000	3,675
023	Extension Education Fund	81,142	64,084	1	81,156	81,156	1
025	Dog Fund	7,800	7,510	1,554	3	300	1,257
026	Home Health Care Fund	659,200	455,583	1,116,204	651,050	651,042	1,116,212
027	Tourism Promotion Fund	1,116,046	824,317	657,543	1,023,929	1,024,282	657,190
028	Recorder Automation Fund	85,000	64,441	116,235	42,157	85,000	73,392
029	Circuit Clerk Automation Fund	40,342	24,643	114,205	29,155	41,000	102,360
030	County Clerk Automation Fund	5,000	4,000	31,723	4,300	5,000	31,023
031	Circuit Clerk Operations & Admin.	4,000	1,705	22,842	4,011	4,000	22,853
032	Tourism Capital Development Fund	0	0	291,424	400	280,000	11,824
033	Probation Services Fund	42,267	22,550	83,972	30,700	52,202	62,470
034	Rentech Energy Escrow Fund	0	0	545	1	0	546
038	Sheriff Vehicle Fund	137,500	49,070	49,657	89,650	137,500	1,807
039	Court Document Storage Fund	30,000	5,748	134,833	24,060	30,000	128,893
040	Small Rental Properties Program Fund	0	0	0	0	0	0
042	General Capital Investment Fund	33,391	11,666	217,844	189,128	208,491	198,481
043	Special Service Area #1 Fund	80,000	58,667	1	73,000	73,000	1
044	Special Service Area #2 & 4 Fund	64,000	45,926	0	59,000	59,000	0
046	Public Health Catastrophic Emg. Fund	200,000	0	259,408	25,775	200,000	85,183
047	Treasurer Automation Fund	5,800	2,085	10,045	2,030	5,500	6,575
048	General Capital Equip. Rplc. Fund	248,353	63,086	543,618	80,986	306,940	317,664
049	Election Equipment Fund	35,000	0	620	35,000	35,000	620
051	State's Attorney Drug Forfeiture Fund	0	0	2,608	500	0	3,108
052	Maintenance & Child Support Fund	10,000	10,000	79,553	4,670	10,000	74,223
053	Probation EMHD Fund	3,879	0	3,879	0	3,879	0
054	HHC Capital Equipment Fund	13,000	0	53,056	12,100	12,000	53,156

Fund Number	Fund Name	FY2014 Budgeted Expenditures	FY2014 Est. 10 mo. Actual thru 09/30/2013	Projected Fund Balance 12/1/2014	Projected Revenues FY2015	Projected Expenditures FY2015	Projected Fund Balance 11/30/2015
055	Public Health Capital Investment Fund	29,000	4,000	349,505	33,900	49,000	334,405
056	State LTCB Matching Grant Fund	130,244	75,975	1	136,405	136,405	1
058	GIS Automation Fund	207,219	155,338	21,945	172,490	148,623	45,812
059	Highway Capital Investment Fund	0	0	341	0	0	341
061	Special Service Area #5 Fund	29,808	21,420	0	29,808	29,808	0
064	GIS Capital Equipment & Investment Fund	11,000	1,000	83,762	6,658	8,500	81,920
065	Sale In Error Fund	5,000	0	94,514	12,140	5,000	101,654
066	EMS Communications Fund	177,800	66,128	279,755	124,872	295,000	109,627
067	Public Health Emergency Response Grant Fund	0	0	0	0	0	0
068	JDC Sobriety Court Fund	7,870	0	15,874	4,100	7,870	12,104
069	County Jail Medical Costs Fund	8,860	4,849	5,132	4,002	8,860	274
070	Coroner's Equipment Fund	4,250	740	25,265	8,308	8,000	25,573
071	Jo Daviess County Transit Fund	1,000,897	459,016	656,261	1,617,102	1,596,402	676,961
072	JDC Natural Hazard Mitigation Fund	0	0	4	0	0	4
074	State's Attorney Records Automation Fund	0	0	3,659	1,603	0	5,262
075	ETSB Capital Equipment	0	0	0	25,600	25,600	0
Totals		20,326,202	12,739,143	14,686,732	18,127,548	21,187,834	12,126,446

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

**Economic Development Investment Fund (018)- projected FY2015 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, 2014, and ending on the 30th day of November, 2015. (2014 Tax Levy/Payable 2015)

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, 2014 and ending on the 30th day on November, 2015.

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

<u>FUND</u>	<u>RATE</u>	<u>AMOUNT</u>
General County	0.32187	\$2,167,497
County Highway	0.15502	\$1,043,885
Federal Aid Matching	0.05000	\$336,700
County Aid to Bridges	0.05000	\$336,700
Public Health	0.03221	\$216,869
Mental Health	0.05179	\$348,744
Illinois Municipal Retirement	0.08044	\$541,651
Social Security Tax	0.03843	\$258,776
Extension Education	0.01205	\$81,156
Insurance	0.05976	\$402,409
Total county levy		<u>\$5,734,387</u>
Special Service Area No. One		\$73,000
Special Service Area No. Two and Four		\$59,000
Special Service Area No. Five		\$29,808
 Total		 <u><u>\$5,896,195</u></u>

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 18th day of November, 2014.

Ayes: 10
Nays: 1
Absent: 6
Abstain: 0



Chairperson, Jo Daviess County Board



County Clerk

TRUTH IN TAXATION
CERTIFICATE OF COMPLIANCE

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

Check one of the choices below:

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

This certificate applies to the 2014 levy.

Date: November 18, 2014

Signed: Don Smith