JO DAVIESS COUNTY, ILLINOIS

FY2020

ANNUAL BUDGET

TAX LEVY ORDINANCE

APPROPRIATIONS ORDINANCE

Approved November 19, 2019

TABLE OF CONTENTS

SUMMARY OF FY2020 BUDGET 1-40
BUDGET PREPARATION SCHEDULE 41
TAX LEVY 42-43
GENERAL FUND
- GENERAL FUND DESCRIPTION & FUND BALANCE POLICY 44
- SUMMARY OF GENERAL FUND REVENUES 45-49
- SUMMARY OF GENERAL FUND EXPENDITURES 50-52
- GENERAL FUND TARGET AMOUNTS 53-54
- UNFUNDED REQUESTS APPROVED 55
  - 001-40101 COURTHOUSE 56
  - 001-40102 COUNTY BOARD 57
  - 001-40103 COUNTY ADMINISTRATOR 58
  - 001-40104 COUNTY TREASURER 59
  - 001-40105 TAX EXTENSION 60
  - 001-40106 COUNTY CLERK & RECORDER 61
  - 001-40107 ELECTIONS 62
  - 001-40108 CHIEF COUNTY ASSESSMENT OFFICER 63
  - 001-40109 BOARD OF REVIEW 64
  - 001-40110 INFORMATION & COMMUNICATIONS 65
  - 001-40112 MISCELLANEOUS 66-67
  - 001-40113 GRANTS ADMINISTRATOR 68
  - 001-41121 SHERIFF 69
  - 001-41122 SAFETY BUILDING 70
  - 001-41123 COMMUNICATIONS 71
  - 001-41124 COURT SECURITY 72
  - 001-41125 EMERGENCY MANAGEMENT 73
  - 001-41126 MERIT COMMISSION 74
  - 001-41127 COUNTY CORONER 75
  - 001-42131 COURTS 76
  - 001-42132 PROBATION 77
  - 001-42133 CIRCUIT CLERK 78
  - 001-42134 STATES ATTORNEY 79
  - 001-44153 ANIMAL CONTROL 80
  - 001-44157 SOCIAL & ENVIRONMENTAL 81-82
  - 001-44159 REGIONAL SUPERINTENDENT OF SCHOOLS 83-84
  - 001-45162 ECONOMIC DEVELOPMENT/PLANNING 85
  - 001-45163 PLANNING & DEVELOPMENT 86

SPECIAL FUNDS
- SUMMARY OF SPECIAL FUNDS
  - REVENUES 87-89
  - EXPENDITURES 90-93
- (002) COUNTY HIGHWAY FUND
  - FUND DESCRIPTION 94
  - REVENUES & EXPENDITURES 95-96
- (003) PUBLIC HEALTH FUND
  - FUND DESCRIPTION 97
  - REVENUES & EXPENDITURES 98-99

(005) PUBLIC HEALTH EMERGENCY PREPAREDNESS FUND
FUND DESCRIPTION 100
REVENUES & EXPENDITURES.....101
(006) COUNTY MOTOR FUEL TAX FUND
FUND DESCRIPTION 102
REVENUES & EXPENDITURES.....103-104
(007) ETSB/911 EMERGENCY SERVICES FUND
FUND DESCRIPTION 105
REVENUES & EXPENDITURES.....106-107
(008) COUNTY FEDERAL AID MATCHING FUND
FUND DESCRIPTION 108
REVENUES & EXPENDITURES.....109-110
(009) SHERIFF'S FORFEITURE FUND
FUND DESCRIPTION 111
REVENUES & EXPENDITURES.....112-113
(011) COUNTY AID TO BRIDGES FUND
FUND DESCRIPTION 114
REVENUES & EXPENDITURES.....115-116
(012) SOCIAL SECURITY FUND
FUND DESCRIPTION 117
REVENUES & EXPENDITURES.....118-119
(013) ILLINOIS MUNICIPAL RETIREMENT FUND
FUND DESCRIPTION 120
REVENUES & EXPENDITURES.....121-122
(014) MENTAL HEALTH FUND
FUND DESCRIPTION 123
REVENUES & EXPENDITURES.....124-126
(016) CONTINGENCY FUND
FUND DESCRIPTION 127
REVENUES & EXPENDITURES.....128-129
(017) INSURANCE FUND
FUND DESCRIPTION 130
REVENUES & EXPENDITURES.....131-132
(018) ECONOMIC DEVELOPMENT INVESTMENT FUND
FUND DESCRIPTION 133
REVENUES & EXPENDITURES.....134-135
(019) SHERIFF'S DUI FUND
FUND DESCRIPTION 136
REVENUES & EXPENDITURES.....137-138
(020) ANIMAL CONTROL FUND
FUND DESCRIPTION 139
REVENUES & EXPENDITURES.....140-141
(023) EXTENSION EDUCATION FUND
FUND DESCRIPTION 142
REVENUES & EXPENDITURES.....143-144
(027) TOURISM PROMOTION FUND
FUND DESCRIPTION 145
REVENUES & EXPENDITURES.....146-147

(028) RECORDER AUTOMATION FUND
FUND DESCRIPTION 148
REVENUES & EXPENDITURES.....149-150
(029) CIRCUIT CLERK AUTOMATION FUND
FUND DESCRIPTION… 151
REVENUES & EXPENDITURES..... 152-153
(030) COUNTY CLERK AUTOMATION FUND
FUND DESCRIPTION 154
REVENUES & EXPENDITURES.....155-156
(031) CIRCUIT CLERK'S OPERATION & ADMINISTRATION FUND
FUND DESCRIPTION 157
REVENUES & EXPENDITURES.....158-159
(032) TOURISM CAPITAL DEVELOPMENT FUND
FUND DESCRIPTION 160
REVENUES & EXPENDITURES.....161-162
(033) PROBATION SERVICES FUND
FUND DESCRIPTION 163
REVENUES & EXPENDITURES.....164-165
(038) SHERIFF'S VEHICLE FUND
FUND DESCRIPTION 166
REVENUES & EXPENDITURES.....167-168
(039) COURT DOCUMENT STORAGE FUND
FUND DESCRIPTION 169
REVENUES & EXPENDITURES.....170-171
(040) SMALL RENTAL PROPERTIES FUND
FUND DESCRIPTION 172
REVENUES & EXPENDITURES.....173-174
(042) GENERAL CAPITAL INVESTMENT FUND
FUND DESCRIPTION 175
REVENUES & EXPENDITURES.....176-178
(043) SPECIAL SERVICE AREA NUMBER ONE
FUND DESCRIPTION 179
REVENUES & EXPENDITURES.....180-181
(044) SPECIAL SERVICE AREA #2 & #4
FUND DESCRIPTION 182
REVENUES & EXPENDITURES.....183-184
(046) CATASTROPHIC EMERGENCY FUND
FUND DESCRIPTION 185
REVENUES & EXPENDITURES.....186
(047) TAX SALE AUTOMATION FUND
FUND DESCRIPTION 187
REVENUES & EXPENDITURES.....188-189
(048) GENERAL CAPITAL EQUIPMENT REPLACEMENT FUND
FUND DESCRIPTION 190
REVENUES & EXPENDITURES 191-194
(049) ELECTION EQUIPMENT FUND
FUND DESCRIPTION 195
REVENUES & EXPENDITURES 196-197

(051) STATE'S ATTORNEY DRUG FORFEITURE FUND
FUND DESCRIPTION 198
REVENUES & EXPENDITURES.....199-200
(052) MAINTENANCE/CHILD SUPPORT FUND
FUND DESCRIPTION 201
REVENUES & EXPENDITURES.....202-203
(053) PROBATION EMHD FUND
FUND DESCRIPTION 204
REVENUES & EXPENDITURES.....205-206
(055) PUBLIC HEALTH CAPITAL INVESTMENT FUND
FUND DESCRIPTION 207
REVENUES & EXPENDITURES.....208-209
(056) TOURISM LTCB GRANT FUND
FUND DESCRIPTION 210
REVENUES & EXPENDITURES.....211-212
(058) GIS AUTOMATION FUND
FUND DESCRIPTION 213
REVENUES & EXPENDITURES.....214-215
(059) HIGHWAY CAPITAL INVESTMENT FUND
FUND DESCRIPTION 216
REVENUES & EXPENDITURES.....217-218
(061) SPECIAL SERVICE AREA NUMBER FIVE
FUND DESCRIPTION 219
REVENUES & EXPENDITURES.....220-221
(064) GIS CAPITAL EQUIPMENT & INVESTMENT FUND
FUND DESCRIPTION 222
REVENUES & EXPENDITURES.....223-224
(065) TREASURER SALE IN ERROR FUND
FUND DESCRIPTION 225
REVENUES & EXPENDITURES.....226-227
(066) EMERGENCY SERVICES COMMUNICATIONS FUND
FUND DESCRIPTION 228
REVENUES & EXPENDITURES.....229-230
(068) JO DAVIESS COUNTY SOBRIETY COURT FUND
FUND DESCRIPTION 231
REVENUES & EXPENDITURES.....232-233
(069) COUNTY JAIL MEDICAL COSTS FUND
FUND DESCRIPTION 234
REVENUES & EXPENDITURES.....235-236
(070) CORONER'S EQUIPMENT & OPERATIONS FUND
FUND DESCRIPTION 237
REVENUES & EXPENDITURES.....238-239
(071) JO DAVIESS COUNTY TRANSIT FUND
FUND DESCRIPTION 240
REVENUE & EXPENDITURES 241-242
(072) JO DAVIESS COUNTY NATURAL HAZARD MITIGATION FUND
FUND DESCRIPTION 243
REVENUES & EXPENDITURES.....244-245

(074) STATES ATTORNEY RECORDS AUTOMATION FUND
FUND DESCRIPTION 246
REVENUES & EXPENDITURES.....247-248
(075) ETSB CAPITAL EQUIPMENT & INVESTMENT FUND
FUND DESCRIPTION……249
REVENUES & EXPENDITURES…….250-251
(076) SPECIAL SERVICE AREA NUMBER SIX
FUND DESCRIPTION…….252
REVENUES & EXPENDITURES……..253-254
(077) CIRCUIT COURT CLERK ELECTRONIC CITATION FUND
FUND DESCRIPTION…….255
REVENUES & EXPENDITURES……..256-257
(078) LAW LIBRARY FUND
FUND DESCRIPTION…….258
REVENUES & EXPENDITURES……..259-260
(079) JUVENILE JUSTICE FUND
FUND DESCRIPTION…….261
REVENUES & EXPENDITURES……..262-263
(080) COUNTY PET POPULATION FUND
FUND DESCRIPTION…….264
REVENUES & EXPENDITURES……..265-266
(081) CIRCUIT CLERK UNCLAIMED BAIL FUND
FUND DESCRIPTION…….267
REVENUES & EXPENDITURES……..268-269
(082) DRUG ADDICTION FUND
FUND DESCRIPTION…….270
REVENUES & EXPENDITURES……..271-272
(083) VETERANS ASSISTANCE PROGRAM FUND
FUND DESCRIPTION…….273
REVENUES & EXPENDITURES……..274-275
(084) PUBLIC DEFENDER RECORDS AUTOMATION FUND
FUND DESCRIPTION…….276
REVENUES & EXPENDITURES.....…...277-278

SUMMARY OF INTERFUND TRANSFERS.....279-281
BUDGET AND APPROPRIATIONS ORDINANCE 282
RECAP OF REVENUE/EXPENDITURES FOR ALL COUNTY FUNDS.....283-284
TAX LEVY ORDINANCE.....285
TRUTH IN TAXATION CERTIFICATION OF COMPLIANCE.....286

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

DATE: November 19, 2019

TO: Members of the Jo Daviess County Board

From: Dan Reimer, County Administrator

RE: Summary of the Proposed FY2020 Jo Daviess County Annual Budget

The proposed FY2020 Annual Budget, Appropriations Ordinance and Tax Levy Ordinance for Jo Daviess County, Illinois for the fiscal year commencing on the 1st day of December 2019 and ending on the 30th day of November 2020 is respectfully presented to the Jo Daviess County Board for approval and adoption on this 19th day of November 2019.

PUBLIC INSPECTION

Per 55 ILCS 5/6-1001, once the budget has been prepared, it is required to be made conveniently available for public inspection for at least 15 days prior to final action by the County Board. The proposed FY2020 Jo Daviess County budget was posted to the home page of the Jo Daviess County website on October 30, 2019. Three budget related meetings were scheduled for November 19, 2019. A Public Hearing to review the 2019 (payable 2020) property tax levy for SSA #1 was scheduled for Tuesday, November 19, 2019 at 5:30 pm. A Budget Hearing to present and review the FY2020 Jo Daviess County Budget was scheduled for Tuesday, November 19, 2019 at 6:30 pm. A Special County Board Meeting to consider the approval and adoption of the FY2020 Jo Daviess County Annual Budget & Appropriations Ordinance and the 2019 (payable 2020) Annual Tax Levy Ordinance was scheduled for Tuesday, November 19, 2019 at 7:00 pm.

ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE

The proposed Jo Daviess County FY2020 Annual Budget and Appropriations Ordinance consist of the General Corporate Fund (General Fund) budget and sixty (60) Special Revenue Fund (Special Revenue) budgets. Special Revenue Fund budgets are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes or projects. The General Fund is the County's primary operating fund and includes twenty-eight (28) individual budgets. This fund accounts for all financial resources of the general government, except for, revenue sources and programs which are required to be accounted for in another fund. The General Fund contains the operational budgets of a majority of County departments including County Treasurer, County Clerk & Recorder, Sheriff, Coroner, Courts, Probation, Circuit Clerk, State's Attorney, Supervisor of Assessments, Information Technology, Planning & Development, County Board and County Administrator. The operational budgets of three (3) County departments are found in the Special Revenue Funds; they include the Highway Department (Highway Fund and Motor Fuel Tax (MFT) Fund), the Health Department (Public Health Fund and Animal Control Fund), and the GIS Department (GIS Automation Fund). 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 for major operational funds were reviewed and approved for FY2020. The purpose of the minimum fiscal year end fund balance policies is

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

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.

FY2020 BUDGET PREPARATION PROCESS

The Jo Daviess County FY2020 budget was prepared using a fifteen (15) step target based budgeting process. Over the years target based budgeting has proven to simplify the budget preparation process, ensures the budget process remains organized, reduces interdepartmental conflict, and has assisted the County in providing essential services to the residents and taxpayers of Jo Daviess County in a fiscally responsible manner.

Preparation of the FY2020 Jo Daviess County budget began in May of 2019 with Round 1 revenue estimates and will conclude on November 19, 2019 with a budget hearing and presentation of the FY2020 budget to the Jo Daviess County Board. All budgets, General Fund and Special Funds were presented by Department Heads and/or agency representatives and reviewed by the Finance, Tax, & Budgets Committee and the responsible parent Committee during one of four joint committee meetings held in August and September of 2019. All budgets were again reviewed by the County Board and moved forward to the comprehensive draft budget document during one of three budget workshop meetings which were held on October 2nd, October 10th, and October 16th.

The proposed FY2020 Jo Daviess County Budget was developed with the intention of implementing the policies, priorities and goals established by the Jo Daviess County Board, while continuing to maintain and provide essential services to the residents and taxpayers of Jo Daviess County in a fiscally responsible manner.

SUMMARY REVIEW OF FY2020 JO DAVIESS COUNTY BUDGET PROCESS

The following is a summary of the budget steps, and some of the information, recommendations, guidelines and decisions that were made, considered and/or completed during the FY2020 budget process.

Step 1

- May 30, 2019 the Finance, Tax & Budgets Committee reviewed and approved the FY2020 Jo Daviess County budget preparation schedule.

Step 2

- June 4, 2019 the County Administrator's office distributed to all Jo Daviess County Departments FY2020 Round 1 Revenue estimate packets.
- June 14, 2019 Round 1 revenue estimates were due.
- June 11, 2019 the County Board approved the Joint Committee Budget Review Schedule.

Step 3

- The County Administrator's office reviewed revenue estimates from sixty (60) special funds and the General Fund, evaluated projections/changes, and prepared a report for the Finance, Tax & Budgets Committee.

Step 4

- June 27, 2019 the Jo Daviess County Finance, Tax & Budgets Committee:
    - Reviewed FY2020 Round 1 Revenue estimates

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

- Established initial distribution of the 2019 property tax levy (payable 2020)
- Determined initial allocation of County (1%) sales tax
- Established guidelines for development of FY2020 expense budgets
- Set initial target funding amounts for departments and agencies

- During the week of July 1st the County Administrator's office, using target budget guidelines established by the Finance, Tax & Budgets Committee, prepared FY2020 expense budget documents and memos for County Departments and Agencies.

Step 5

- On July 17, 2019 the County Administrator's office began the process of distributing preliminary expense estimate packets to Department Heads and Agencies. Packets included a memo, budget guidelines, instructions, budget expense forms, and descriptions relevant to each department or agency.

Step 6

- On July 25, 2019 the Finance, Tax & Budgets Committee reviewed Round 1 revenue estimates and reviewed and approved initial FY2020 General Fund target expense budget amounts including any new mandatory and/or necessary expense requests. The Committee also approved necessary target expense increases for leap year; a 0.5% factor was approved to calculate salaries/wages and associated benefits.
- Department Heads and Agencies were asked to assemble preliminary expense estimates based on approved target budget guidelines. Department expense budgets were due in the County Administrator's office Monday, August 5th and Agency budgets were due Thursday, August 8th.

Step 7

- In early August, the County Administrator's office reviewed General Fund and Special Fund budgets, worked with Department Heads and agencies to accurately record and organize budget information, evaluated projections/changes; assembled a preliminary FY2020 budget document, and prepared summary reports for the Joint Committee budget review meetings.

Step 8

- Joint Committee budget meetings - Four (4) Joint Committee Budget meetings were held on the following dates - August 20, 22, 27, and September 4th.
- All Jo Daviess County budgets, twenty-seven (27) General Fund budgets and sixty (60) 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 and moved forward to the draft budget document.
- Round 2 revenue estimates were due August 27th. They were processed, organized and reviewed with the Finance, Tax & Budgets Committee on August 29th.

Step 9

- In September the County Administrator's office organized budget information, reviewed actions taken by the Committees at the Joint Committee budget review meetings and incorporated these decisions into the budget documents, evaluated projections/changes, prepared summary reports and assembled budget guides and supplemental information for the County Board Budget Workshops.

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

- Round 3 revenue estimates were due September 20th. They were reviewed, processed, and incorporated into the summary reports for the County Board Budget Workshops.

Step 10

- **Budget Workshop Tuesday, October 2, 2019**
  - ✓ Step 1: County Board reviewed and moved forward to the comprehensive budget document the proposed 2019 Property Tax Levy and distribution amounts (payable 2020).
  - ✓ Step 2: County Board reviewed, approved and moved forward to the comprehensive budget document Round 3 General Fund revenue estimates.
  - ✓ Step 3: County Board reviewed, approved and moved forward to the comprehensive budget document a majority of the Special Fund budgets.
  - ✓ Reviewed unfunded activities/requests.

Step 11

- **Budget Workshop Thursday, October 10, 2019**
  - ✓ Step 4: County Board reviewed, approved and moved forward to the comprehensive budget document General Fund operational budgets.
  - ✓ Determined that $550,000 of General Fund reserve fund balance would be the amount allocated for unfunded activities/requests.
  - ✓ Reviewed unfunded activities/requests.

Step 12

- **Budget Workshop Wednesday, October 16, 2019**
  - ✓ Step 3 "continued": Reviewed, approved and moved forward to the comprehensive budget document any outstanding Special Fund budgets.
  - ✓ Step 5: Reviewed the unfunded activities/requests/contingency list; approved in whole or in part six (6) unfunded requests from the General Fund totaling $550,000 and two (2) unfunded requests from the Economic Development & Investment Fund totaling $7,000.
  - ✓ Scheduled the following Budget meetings:
    - Public Hearing to review the 2019 (payable 2020) property tax levy for SSA #1 scheduled for Tuesday, November 19, 2019 at 5:30 pm.
    - Budget Hearing to present and review the FY2020 Jo Daviess County Budget Tuesday, November 19, 2019 at 6:30 pm.
    - Special County Board Meeting to consider the adoption of the FY2020 Jo Daviess County Annual Budget & Appropriations Ordinance and the 2019 (payable 2020) Annual Tax Levy Ordinance, Tuesday, November 19, 2019 at 7:00 pm.

Step 13

- County Administrator's Office reviewed actions taken by the County Board at the Budget Workshops and organized budget information. Posted the proposed FY2020 Jo Daviess County budget on the Jo Daviess County website on October 30, 2019, prepared recommended budget for distribution to the County Board.

Step 14

- Publish Truth in Taxation notice (if applicable). The County Board determined that a Truth in Taxation Hearing was not required. The proposed 2019 Jo Daviess County aggregate property tax levy extension (payable 2020) is estimated to be 102.8% greater than the aggregate taxes extended in 2018, which is below the Truth in Taxation Law threshold of 105%.
- Public Hearing - The proposed 2019 (payable 2020) property tax levy for SSA #1 is $101,627 or

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

25.5% over the actual 2018 (payable 2019) property tax levy amount of $81,007. As a result the Jo Daviess County Board scheduled a Public Hearing to review the 2019 (payable 2020) property tax levy for SSA #1 for Tuesday, November 19, 2019 at 5:30 pm.

Step 15

- Budget Hearing, November 19, 2019. Presentation of the FY2020 Jo Daviess County Budget. County Board considers adoption of the Combined Annual Budget and Appropriations Ordinance for Jo Daviess County for the fiscal year commencing December 1, 2019 and ending November 30, 2020 and considers adoption of the 2019 Jo Daviess County Annual Tax Levy Ordinance (2019 Tax Levy/Payable 2020).

GUIDELINES FOR ESTABLISHING FY2020 EXPENSE BUDGETS

On June 27, 2019 the Finance, Tax & Budgets Committee approved the following guidelines for establishing FY2020 General Fund and Special Fund expense budgets and agency funding amounts.

.

1. The target-based budgeting process shall be used to establish the twenty-eight (28) General Fund expense budgets and a modified target-based process shall be used to establish the sixty (60) 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 shall be calculated as follows:
   - Salaries/wages
     - Non-Elected/Non-Represented employees - compensation increase per position classification/compensation plan.
     - Probation Officers - comparable average increase of 2.7%.
     - Health Department employees – comparable average increase of 2.7%.
     - Union employees - per collective bargaining agreements.
     - Elected officials - per resolution.
     - Part-time line items – 2.7% increase
     - Overtime line items – 2.7% increase
   - Employer retirement contribution rate – IMRF **10.96%**, SLEP **23.29%**
   - Health Insurance – **4.1%** rate increase
   - S.S./Medicare – increase/decrease proportionally to payroll estimates.
   - Postage is no longer considered a mandatory expense.

   Leap year - On July 25, 2019 the Finance, Tax & Budgets Committee approved a necessary target expense increase for leap year. FY2020 is a leap year meaning there will be one additional work (payroll) day in 2020. The Committee approved the use of a 0.5% factor to calculate salaries/wages and associated benefits.

3. The County Administrator's office shall calculate mandated line item expenses for General Fund and operational Special Fund expense budgets (except for Health Department budgets) prior to expense packet distribution.

4. The initial FY2020 target amount for each General Fund expense budget, after allocating increases/decreases for allowable mandated expenses, shall be set at the same baseline level (zero

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

increase) as the final FY2019 target amount less any non-recurring expenses added during the FY2019 budget process including any approved unfunded requests.

5. **All Interfund Transfers** scheduled in FY2019 shall be maintained unless otherwise instructed. Any request to change, revise, or add an interfund transfer shall be submitted to the County Administrators Office along with a letter or memo explaining the purpose of the change, revision, or addition. Requests will be submitted to the Finance, Tax & Budgets Committee for review and approval.

6. Any **new mandated expense** or any new expenses which will increase per an existing contract or agreement shall be allowed to increase the target amount accordingly, with review and approval by the Finance, Tax & Budgets Committee.

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

8. Any **new General Fund request or activity not considered a mandatory or necessary expense**, and exceeds the department target amount(s), the requesting Department Head(s) shall submit as an unfunded activity on an unfunded expense estimate form. These forms will be used to rank unfunded activities and be used as a reference point for approving further expenditures if additional revenue is identified or resources are allocated.

9. **Special Fund Budgets - Departments with Special Fund budgets are requested to follow the same guidelines as General Fund departments.** The initial target amount for each Special Fund will be set at the same amount as the final FY2019 budget amount. Any increase or decrease of $2,000 or more, in any expense line item, from the amount appropriated in that line item in the previous year shall include a detailed explanation in the expense notes. Any anticipated appropriation of fund balance is to be explained in a detailed memorandum.

10. Initial funding amounts for agencies, who receive funding from the Jo Daviess County General Fund, shall be set at the same level of funding as appropriated in the FY2019 budget.

AGENCY FUNDING AMOUNTS

	FY2020	FY2019	FY2018	FY2017
AGENCY	Budget	Budget	Budget	Budget
NICAA Golden Meals Grant	$8,133	$8,133	$8,133	$8,133
Senior Resource Center	$8,170	$8,170	$8,170	$8,170
Soil & Water Conservation District	$8,000	$8,000	$8,000	$8,000
Jo Daviess/Carroll Solid Waste Agency	$7,000	$7,000	$7,000	$7,000
American Legion Veterans' Grave Markers	$2,000	$2,000	$2,000	$2,000
Veterans Assistance Program Fund	**$22,368***	**$22,368**	$0	$0

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

SUMMARY OF FY2020 REVENUE AND EXPENDITURES
ALL FUNDS
(General Corporate Fund and Special Funds)

REVENUE

FY2020 All Funds revenue is projected to be **$19,182,250**; this is an **increase of $1,112,905 or 6.2%** more than the FY2019 budget amount of $18,069,345.

Five (5) funds are projecting a **revenue increase of $100,000 or more:**

- $647,090 General Corporate Fund (001)
- $314,000 County Motor Fuel Tax Fund (006)
- $158,460 ETSB/911 Fund (007)
- $161,649 General Capital Equipment Replacement Fund (048)
- $124,424 Contingency Fund (016)

One (1) fund is projecting a **revenue decrease of $100,000 or more**:

- $344,450 Public Health Capital Investment Fund (055)

EXPENDITURES

FY2020 All Funds expenditures are projected to be **$23,845,931**; this is an **increase of $2,260,038 or 10.5%** more than the FY2019 budget amount of $21,585,893.

Seven (7) funds are projecting an **expenditure increase of $100,000 or more:**

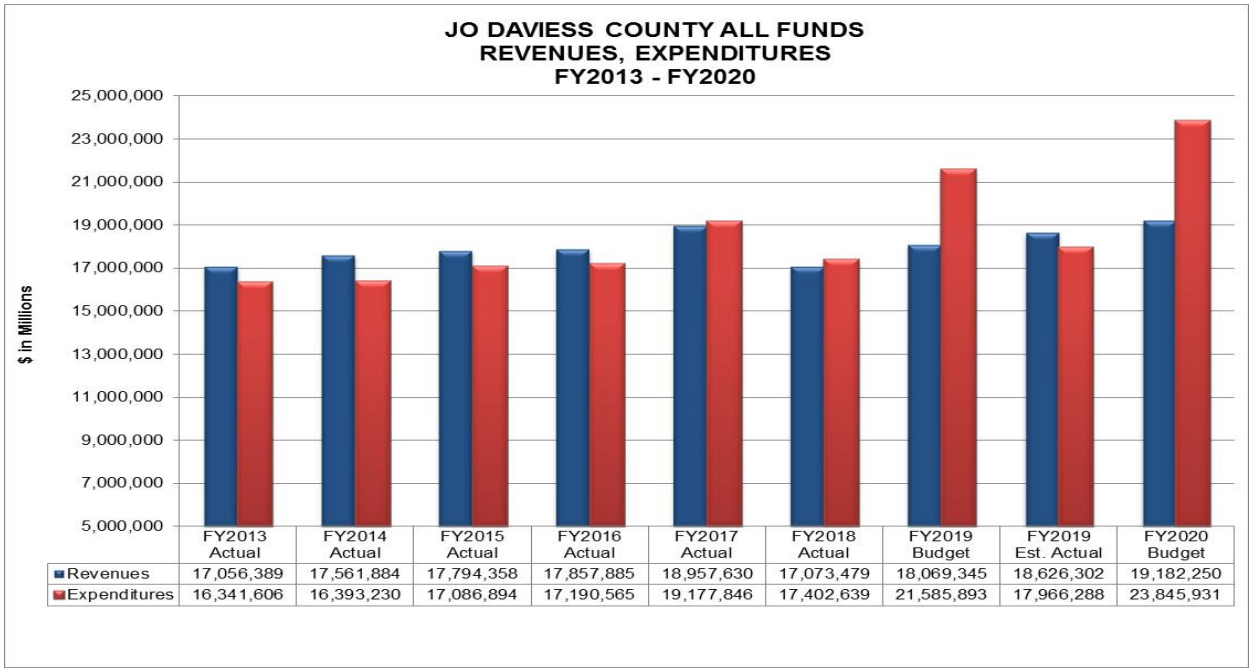
- $782,887 General Corporate Fund (001)
- $492,288 Special Service Area #6 Fund (076)
- $337,464 General Capital Equipment Fund (048)
- $302,677 County Motor Fuel Tax Fund (006)
- $176,805 IMRF Fund (013)
- $155,055 ETSB/911 Fund (007)
- $109,583 General Capital Investment Fund (048)

Two (2) funds are projecting an **expenditure decrease of $100,000 or more:**

- $345,000 Public Health Catastrophic Emergency Fund (046)
- $145,650 Public Health Capital Investment Fund (055)

All County Funds	FY2018 Budget	FY2019 Budget	FY2020 Budget	$ Change 19-20	% Change 19-20
Revenues	$17,765,451	$18,069,345	$19,182,250	$1,112,905	6.2%
Expenditures	$21,776,081	$21,585,893	$23,845,931	$2,260,038	10.5%

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



	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2019 Est. Actual	FY2020 Budget
Revenues	17,056,389	17,561,884	17,794,358	17,857,885	18,957,630	17,073,479	18,069,345	18,626,302	19,182,250
Expenditures	16,341,606	16,393,230	17,086,894	17,190,565	19,177,846	17,402,639	21,585,893	17,966,288	23,845,931

PROJECTED FY2020 BUDGET DEFICIT

The difference between estimated all fund revenue of $19,182,250 and projected all fund expenditures of $23,845,931 is a **deficit of $4,663,681.** For the purpose of balancing the General Fund budget and several Special Fund budgets available fund balance is scheduled for appropriation. The appropriation of fund balance is historically scheduled to balance budgets on an as needed basis for purposes such as capital improvements, economic development loans and unforeseen emergencies (contingency). A majority of the overall projected FY2020 deficit is anticipated to occur within ten (10) funds, all are estimating a deficit of $150,000 or more. See table below.

Fund	Estimated Deficit
Public Health Capital Investment Fund	$958,500
General Corporate Fund	$749,910
Economic Development Investment Fund	$572,235
Federal Aid Matching Fund	$324,352
General Capital Investment Fund	$261,616
General Capital Equipment Replacement Fund	$256,586
County Highway Fund	$217,070
Special Service Area #6 Fund	$243,851
Public Health Fund	$224,264
Highway Capital Investment Fund	$184,161
Total	**$3,992,545**

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

INTERFUND TRANSFERS

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

For purposes of consistency and transparency in presenting the Jo Daviess County budget, **transfers in** are considered to be revenue and **transfers out** are considered to be an expense. Interfund activity is included in the entity-wide consolidated budget totals. Accounting standards require items to be recorded in separate funds, but for reporting purposes interfund activity is eliminated from government-wide financial statements. The FY2020 Interfund Policy Schedule and a summary of Interfund Transfers is included in the FY2020 Jo Daviess County budget document. The table below is a summary of scheduled interfund transfers for the period FY2016 to FY2020.

Scheduled Interfund Activity	FY2016	FY2017	FY2018	FY2019	FY2020
Transfers into General Fund	$1,200,651	$1,265,110	$1,189,121	$1,152,627	$1,358,557
Transfers out of General Fund	$481,509	$246,645	$245,190	$466,617	$625,174
Total of all scheduled Interfund Transfers	$2,859,629	$4,105,912	$2,182,480	$2,568,340	$2,728,073

SUMMARY OF SPECIAL FUNDS

REVENUE - Estimated FY2020 Special Funds revenue is projected to be **$10,922,410**; this is an **increase of $465,815 or 4.5%** more than the FY2019 budget amount of $10,456,595.

Seven (7) Special Funds projecting a revenue ***increase*** in FY2020 of $25,000 or more include:

- $314,000 County Motor Fuel Tax Fund (006)
- $161,649 General Capital Equipment Fund (048)
- $158,460 ETSB/911 Fund (007)
- $124,424 Contingency Fund (016)
- $55,000 JDC Natural Hazard Mitigation Fund (072)
- $53,052 IMRF Fund (013)
- $36,159 JDC Transit Fund (071)

Four (4) Special Funds projecting a revenue ***decrease*** in FY2020 of $25,000 or more include:

- $344,450 Public Health Capital Investment Fund (055)
- $73,757 County Highway Fund (002)
- $38,203 Public Health Fund (003)
- $30,246 GIS Capital Equipment & Investment Fund (064)

EXPENDITURES - Estimated FY2020 Special Funds expenditures are projected to be **$14,836,172**; this is an **increase of $1,477,150 or 11.1%** more than the FY2019 budget amount of $13,359,022.

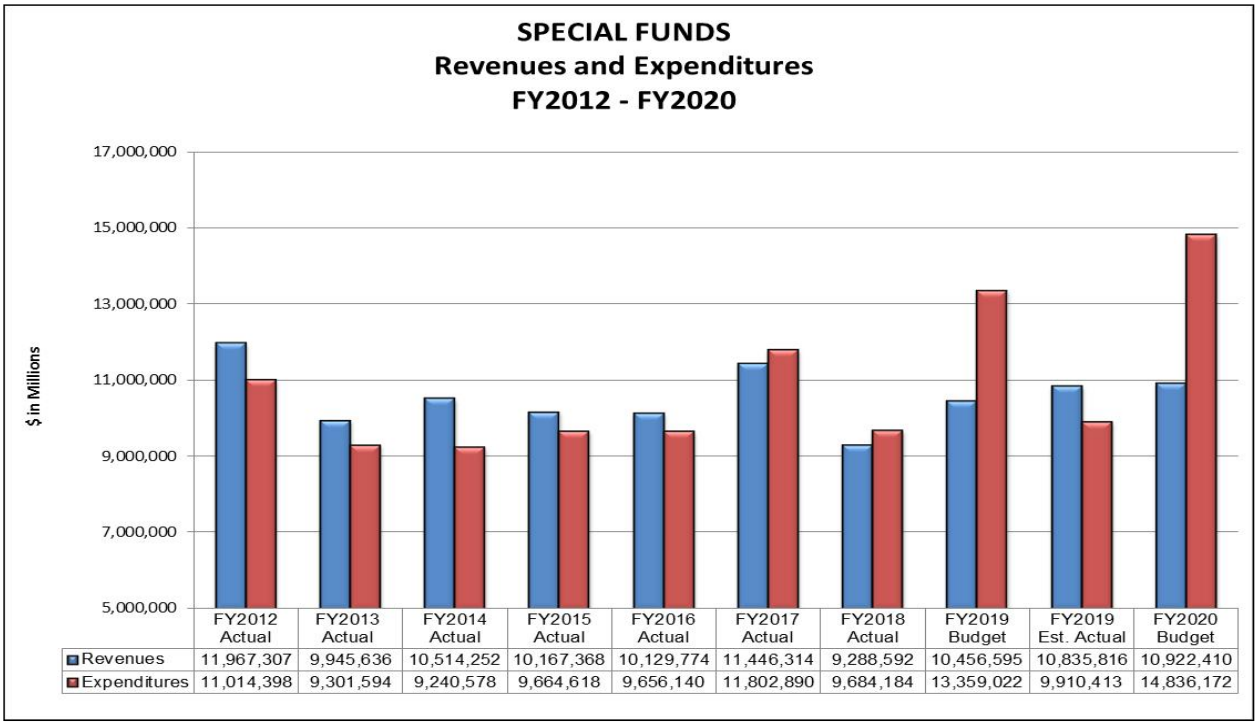
JO DAVIESS COUNTY
Office of the County Administrator
330 North Bench St.
Galena, IL 61036
Tele: 815-777-6557 Fax: 815-777-2285
E-mail: countyadministrator@jodaviess.org

Fourteen (14) funds are projecting an **expenditure increase of $25,000 or more:**

- $782,887 General Corporate Fund (001)
- $492,288 Special Service Area #6 Fund (076)
- $337,464 General Capital Equipment Fund (048)
- $302,677 County Motor Fuel Tax Fund (006)
- $176,805 IMRF Fund (013)
- $155,055 ETSB/911 Fund (007)
- $109,583 General Capital Investment Fund (048)
- $80,000 County Aid to Bridges Fund (011)
- $71,536 JDC Transit Fund (071)
- $55,978 Public Health Fund (003)
- $50,000 Federal Aid Matching (008)
- $47,446 GIS Capital Equipment & Investment Fund (064)
- $40,137 County Highway Fund (002)
- $40,000 ETSB Capital Equipment & Investment Fund (075)

Three (3) funds are projecting an **expenditure decrease of $25,000 or more:**

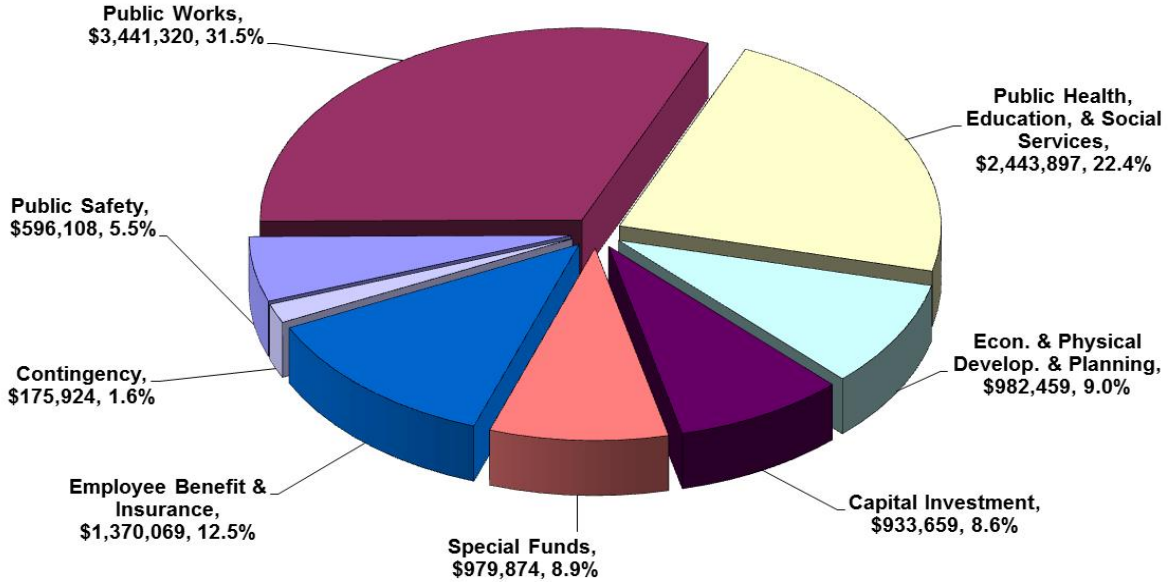
- $345,000 Public Health Catastrophic Emergency Fund (046)
- $145,650 Public Health Capital Investment Fund (055)
- $25,000 JDC Sobriety Court Fund (068)



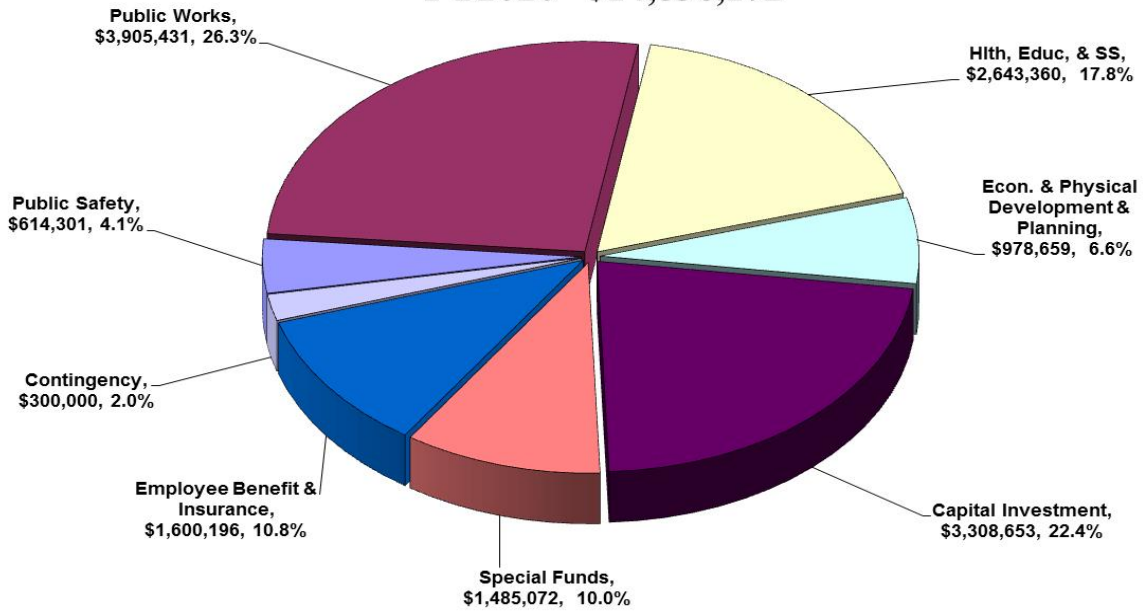
	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2019 Est. Actual	FY2020 Budget
Revenues	11,967,307	9,945,636	10,514,252	10,167,368	10,129,774	11,446,314	9,288,592	10,456,595	10,835,816	10,922,410
Expenditures	11,014,398	9,301,594	9,240,578	9,664,618	9,656,140	11,802,890	9,684,184	13,359,022	9,910,413	14,836,172

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

Jo Daviess County
Special Fund Revenues as projected
FY2020 - $10,922,410



Jo Daviess County
Special Fund Expenditures as projected
FY2020 - $14,836,172



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

SUMMARY OF ALL OPERATING FUNDS

All operating funds include seven (7) funds; the General Corporate Fund and six (6) special revenue funds, County Highway Fund, Motor Fuel Tax Fund, Public Health Fund, Tourism Promotion Fund, GIS Automation Fund and the Animal Control Fund. The Animal Control Fund was added to operating funds for the first time beginning with the FY2016 budget. Previously Animal Control operational expenses were paid for from a budget in the General Fund. The Home Health Care Fund was closed in FY2017.

OPERATIONAL FUND REVENUE

FY2020 revenue estimates (for the **seven (7)** Jo Daviess County operational funds indicate **an overall increase of $828,425 or 7.0%** from prior year (see table below).

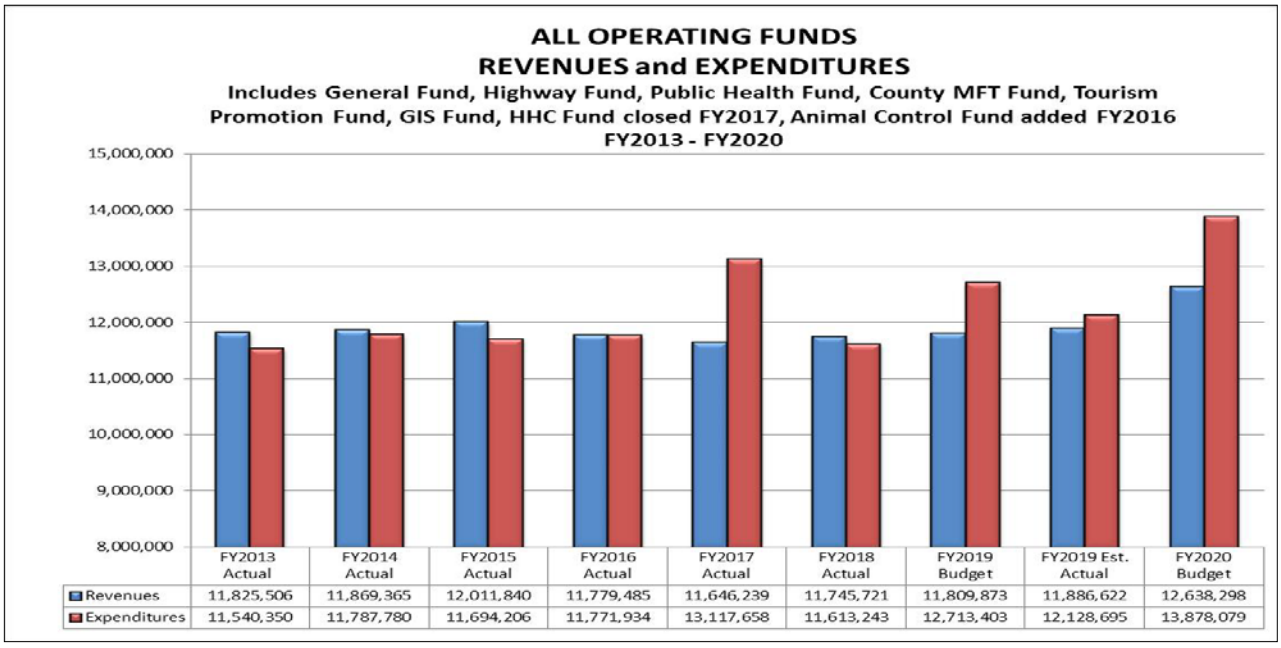
FY2020 REVENUE ESTIMATES – OPERATIONAL FUNDS					
Fund	**FY19 Budget**	**FY19 Est. Actual**	**FY20 Estimate**	**Budget $ Change**	**Budget % Change**
General Fund	7,612,750	7,780,797	8,259,840	647,090	8.5%
Highway	1,623,871	1,611,445	1,550,114	(73,757)	-4.5%
Motor Fuel Tax	515,000	637,000	829,000	314,000	61.0%
Public Health	774,633	623,685	736,430	(38,203)	-4.9%
Tourism Promotion	979,359	943,801	982,459	3,100	0.3%
GIS Automation	199,685	180,325	180,575	(19,110)	-9.6%
Animal Control	104,575	99,880	99,880	(4,695)	-4.5%
Total	**11,809,873**	**11,876,933**	**12,638,298**	**828,425**	**7.0%**

OPERATIONAL FUND EXPENDTURES

FY2020 expense estimates for the **seven (7)** active Jo Daviess County operational funds indicate an **overall increase of $1,164,676, or 9.2% from prior year**.

FY2020 EXPENSE ESTIMATES – OPERATIONAL FUNDS					
Fund	**FY19 Budget**	**FY19 Est. Actual**	**FY20 Budget**	**Budget $ Change**	**Budget % Change**
General Fund	8,226,871	8,055,875	9,009,759	782,888	9.5%
Highway	1,727,047	1,633,613	1,767,184	40,137	2.3%
Motor Fuel Tax	525,570	525,570	828,247	302,677	57.6%
Public Health	904,716	646,580	960,694	55,978	6.2%
Tourism Promotion	978,659	940,000	978,659	(0)	0.0%
GIS Automation	200,565	193,133	182,840	(17,725)	-8.8%
Animal Control	149,975	133,924	150,696	721	0.5%
Total	**12,713,403**	**12,128,695**	**13,328,079**	**1,164,676**	**9.2%**

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



	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Budget	FY2019 Est. Actual	FY2020 Budget
Revenues	11,825,506	11,869,365	12,011,840	11,779,485	11,646,239	11,745,721	11,809,873	11,886,622	12,638,298
Expenditures	11,540,350	11,787,780	11,694,206	11,771,934	13,117,658	11,613,243	12,713,403	12,128,695	13,878,079

FY2020 FINAL BUDGET REVENUE & EXPENSE ESTIMATES – OPERATIONAL FUNDS
November 19, 2019

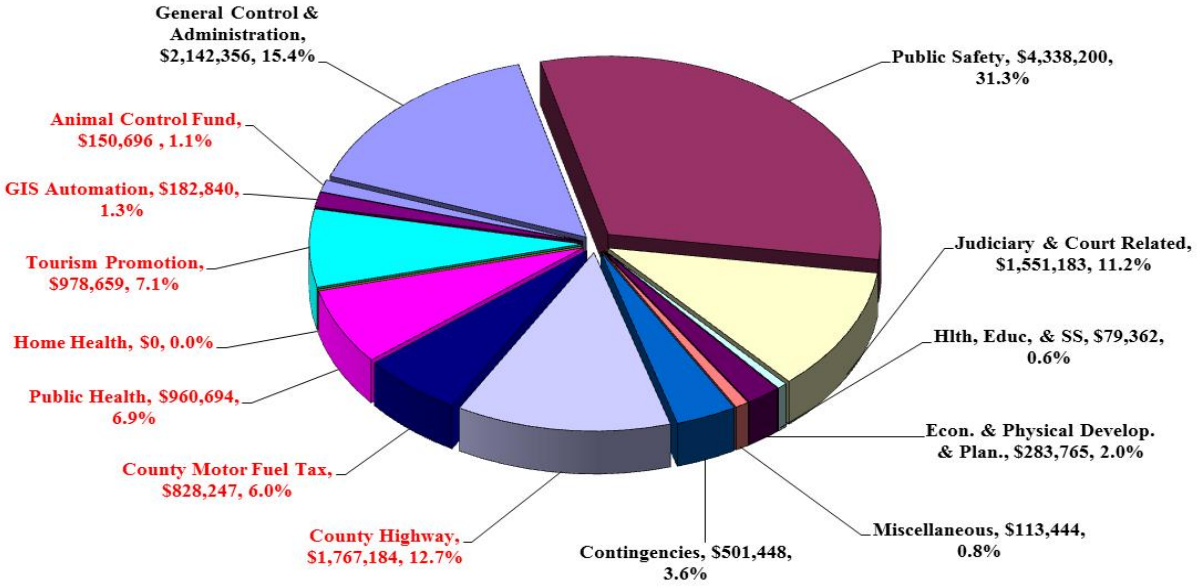
Fund	Revenue	Expense	Surplus/Deficit	% Surplus/Deficit
General Fund	8,259,840	9,009,759	(749,910)	-8.3%
County Highway Fund	1,550,114	1,767,184	(217,070)	-12.3%
Motor Fuel Tax Fund	829,000	828,247	753	0.1%
Public Health Fund	736,430	960,694	(224,264)	-23.3%
Tourism Promotion Fund	982,459	978,659	3,800	0.4%
GIS Automation Fund	180,575	182,840	(2,265)	-1.2%
Animal Control Fund	99,880	150,696	(50,816)	-33.7%
Total	**12,636,298**	**13,878,079**	**(1,241,781)**	**-8.9%**

FY2019 FINAL BUDGET REVENUE & EXPENSE ESTIMATES – OPERATIONAL FUNDS
FY2019 Budget Approved November 27, 2018

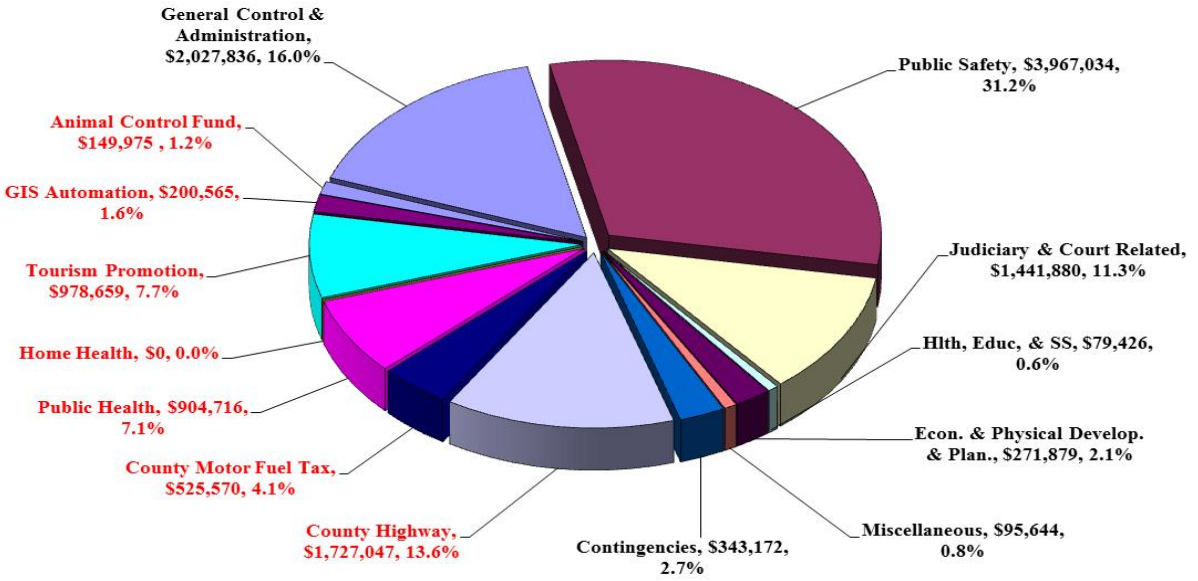
Fund	Revenue	Expense	Surplus/Deficit	% Surplus/Deficit
General Fund	7,612,750	8,226,871	(614,121)	-7.5%
County Highway Fund	1,623,871	1,727,047	(103,176)	-6.0%
Motor Fuel Tax Fund	515,000	525,570	(10,570)	-2.1%
Public Health Fund	774,633	904,716	(130,083)	-16.8%
Tourism Promotion Fund	979,359	978,659	700	0.1%
GIS Automation Fund	199,685	200,565	(880)	-0.4%
Animal Control Fund	104,575	149,975	(45,400)	-43.4%
Total	**11,809,873**	**12,713,403**	**(903,530)**	**-7.1%**

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

Jo Daviess County
FY2020 BUDGET - All Operating Fund Expenditures - $13,878,079
(Includes GF and Operational Special Funds)
11/19/2019



Jo Daviess County
FY2019 BUDGET - All Operating Fund Expenditures - $12,713,403
(Includes GF and Operational Special Funds)

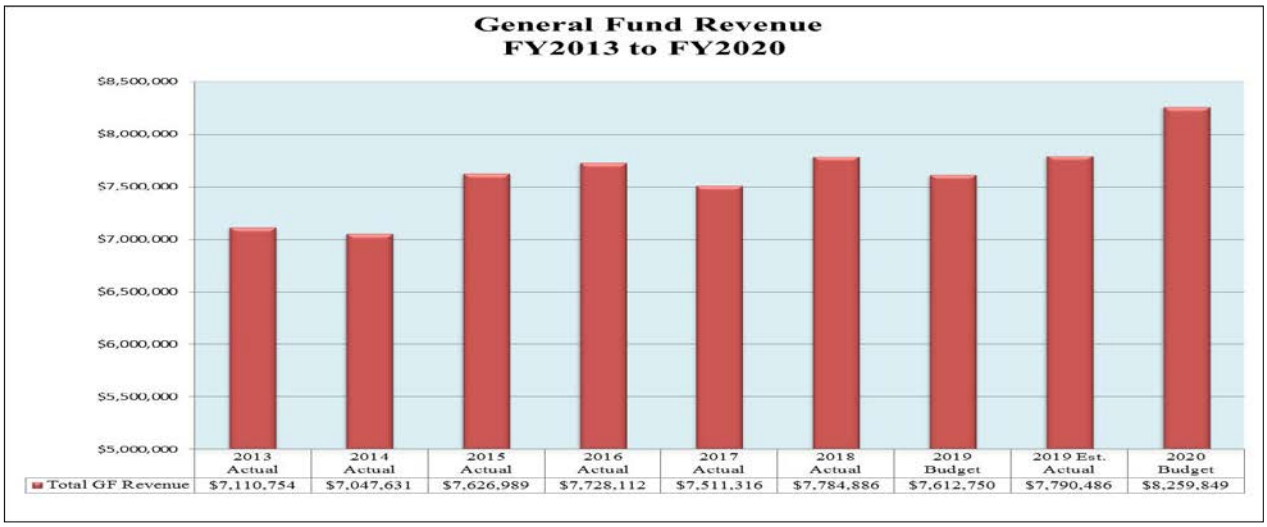


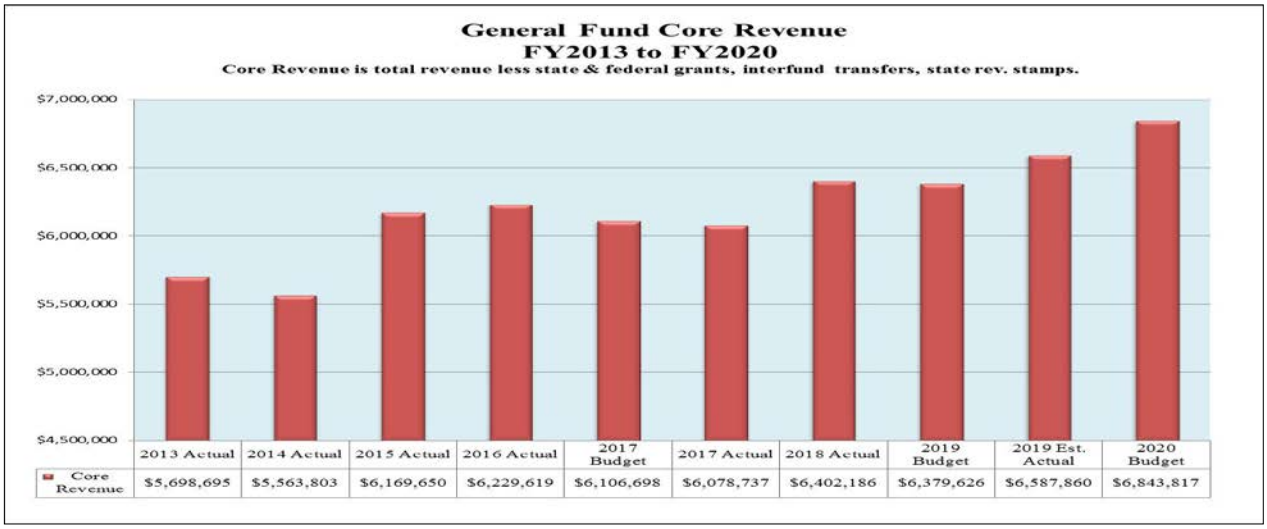
JO DAVIESS COUNTY
Office of the County Administrator
330 North Bench St.
Galena, IL 61036
Tele: 815-777-6557 Fax: 815-777-2285
E-mail: countyadministrator@jodaviess.org

SUMMARY OF FY2020 GENERAL REVENUE ESTIMATES

FY2020 General Fund (GF) revenue is projected to be $8,259,849; **this is an increase of $647,099 or 8.5% more than the FY2019 revenue budget amount of $7,612,750**. Total **GF available revenue** (total revenue less estimated federal/state grants and state revenue stamps) is estimated to increase $632,199 or 8.4%. Total **GF core revenue** (total revenue less estimated federal/state grants, state revenue stamps and interfund transfers) is estimated to increase $464,191 or 7.3%.

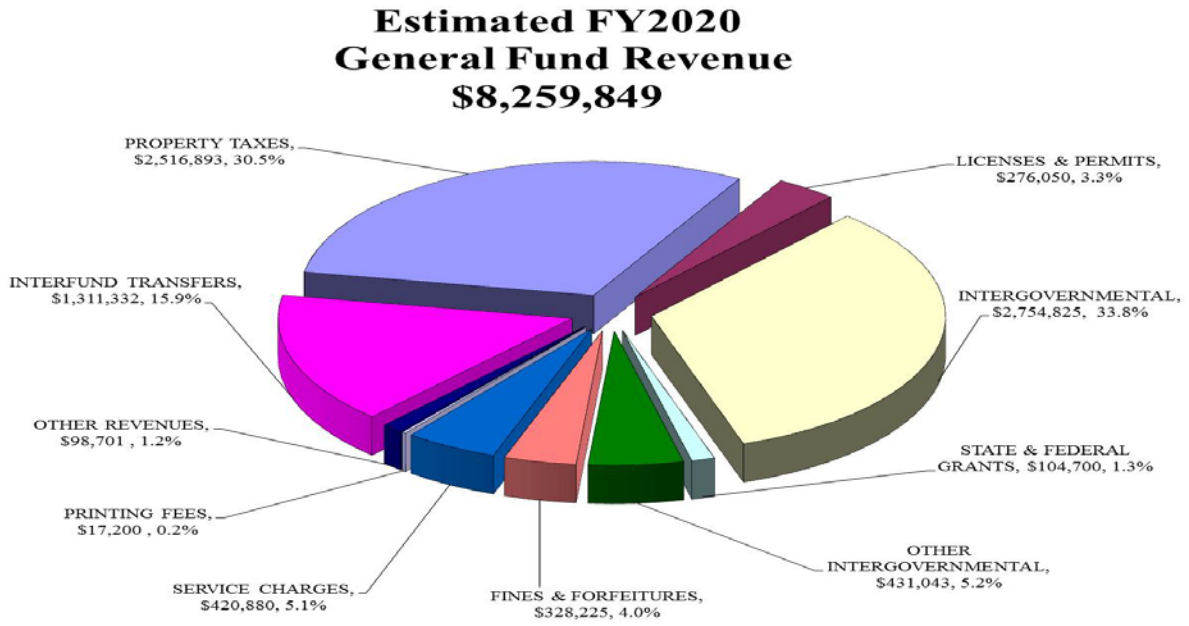
GF Revenue	FY2018 Actual	FY19 Budget	FY19 Est. Actual	FY20 Budget	Budget $ Change	% Change
Total Revenue	$7,784,886	$7,612,750	$7,790.485	$8,259,849	$647,099	8.5%
Total Available Rev.	$7,518,166	$7,522,950	$7,681,660	$8,155,149	$632,199	8.4%
Total Core Revenue	$6,402,187	$6,379,626	$6,587,860	$6,843,817	$464,191	7.3%

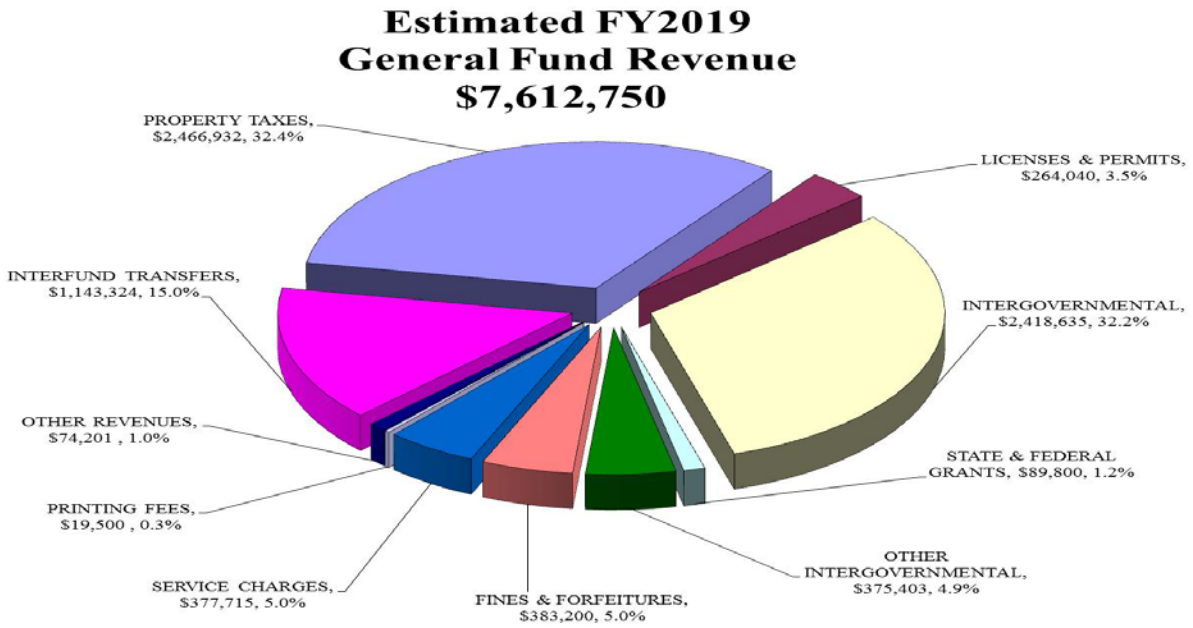




JO DAVIESS COUNTY
Office of the County Administrator
330 North Bench St.
Galena, IL 61036
Tele: 815-777-6557 Fax: 815-777-2285
E-mail: countyadministrator@jodaviess.org

General Fund revenue consists of eleven (11) revenue categories and a total of one hundred-two (102) individual revenue line items. Round 1 revenue estimates – thirty-five (35) revenue line items indicate an increase, thirteen (13) indicate a decrease, and fifty-four (54) indicate no change from prior year budget estimates.





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

Revenue Increases – FY2020 revenue increases are anticipated to occur (compared to FY2019 budget) in **seven (7) categories**: Intergovernmental $336,190, Interfund Transfers $168,008, Other Intergovernmental $55,640, Taxes $49,961, Service Charges $43,165, Other Revenues $24,500, Federal Grants $14,900 and Licenses & Permits $12,010. Significant line item ***increases*** ($10,000 or more) are projected for:

- $124,281 County Sales Tax (1%)
- $104,473 State Income Tax
- $137,108 IMRF interfund transfer
- $75,170 Local Use Tax
- $62,000 GGMI Service Contract
- $46,240 Salary Reimbursement
- $25,000 CD Interest
- $16,673 Corporate Personal Property Replacement Tax
- $15,593 County Supplemental Sales Tax (0.25%)
- $24,460 Social Security/Medicare interfund transfer

Revenue Decreases – FY2020 revenue decreases are anticipated to occur (compared to FY2019 budget) in **two (2) categories**: Fines & Forfeitures ($54,975), and Printing Fees ($2,300). Significant line item revenue ***decreases*** ($10,000 or more) are projected for:

- $60,000 Court Costs, Fines & Fees
- $23,120 County Clerk's Earnings

FY2019 EST. ACTUAL GENERAL FUND REVENUE COMPARED TO BUDGET

FY2019 estimated actual revenue is projected to be $7,790,486; this amount **represents an increase of $177,736 or 2.3% more** than the budget amount of $7,612,750.

Revenue increases – seven (7) revenue categories are anticipated to exceed budget in FY2019:

- $197,933 Intergovernmental
- $31,835 Licenses & Permits
- $27,844 Other Revenues
- $10,126 State Grants
- $8,900 Federal Grants
- $4,865 Other Intergovernmental
- $1,741 Printing Fees

Revenue shortfalls – four (4) revenue categories are anticipated to fall short of budget in FY2019:

- $49,524 Interfund Transfers
- $38,700 Fines & Forfeitures
- $9,580 Service Charges
- $7,704 Property Taxes

Significant line item revenue ***increases*** ($10,000 or more) are projected for:

- $92,395 State Income Tax
- $49,409 Local Use Tax
- $23,000 CD Interest

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

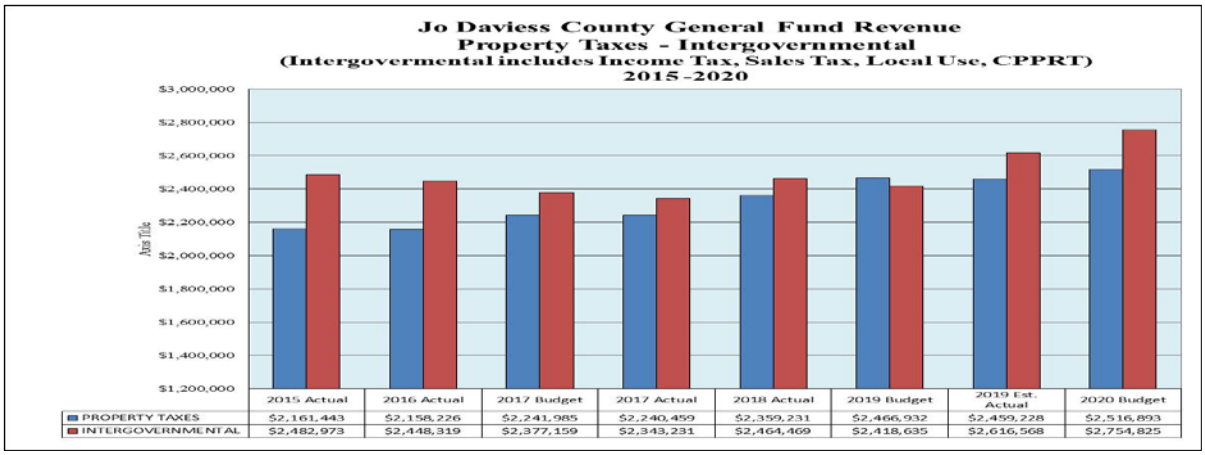
- $21,083 Corporate Personal Property Replacement Tax
- $19,541 County Sales Tax (1%)
- $15,593 County Supplemental Sales Tax (0.25%)
- $12,000 Guest Accommodation Fees
- $11,000 Building Permits
- $10,126 State of Illinois Grants

Significant line item revenue ***decreases*** ($10,000 or more) are projected for:

- $60,000 Court Costs, Fines & Fees
- $23,120 County Clerk's Earnings
- $23,569 Interfund Transfer from IMRF Fund
- $17,229 Interfund Transfer from SS Fund

The chart below compares FY2020 General Fund revenue estimates with FY2019 General Fund revenue budget estimates and FY2018 actual amounts.

GF Revenue by Category	FY2018 Actual	FY2019 Budget	FY2020 Budget	Budget $Change	% Change
Property Taxes	$2,359,231	$2,466,932	$2,516,893	49,961	2.0%
Licenses & Permits	$266,228	$264,040	$276,050	12,010	4.5%
Intergovernmental	$2,464,469	$2,418,635	$2,754,825	336,190	13.9%
State Grants	0	0	0	0	0.0%
Federal Grants	$126,821	$89,800	$104,700	14,900	16.6%
Other Intergovernmental	$393,219	$375,403	$431,043	55,640	14.8%
Fines & Forfeitures	$409,622	$383,200	$328,225	(54,975)	-14.3%
Service Charges	$531,929	$377,715	$420,880	43,165	11.4%
Printing Fees	$25,150	$19,500	$17,200	(2,300)	-11.8%
Other Revenues	$92,238	$74,201	$98,701	24,500	33.0%
Interfund Transfers	$1,115,979	$1,143,324	$1,311,332	168,008	14.7%
TOTAL GF REVENUE	**$7,784,886**	**$7,612,750**	**$8,259,849**	**$647,099**	**8.5%**
TOTAL GF CORE REVENUE	**$6,402,187**	**$6,379,626**	**$6,843,817**	**$464,191**	**7.3%**



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

SUMMARY OF FY2020 GENERAL FUND EXPENSE ESTIMATES

Total General Fund (GF) target expense estimates are projected at $9,009,759; this is **an increase of $782,887 or 9.5%** more than the final approved FY2019 General Fund target amount of $8,226,871.

General Fund Target Expenses							
	FY2016	FY2017	FY2018	FY2019	FY2020	$Change	%Change
General Fund	Budget	Budget	Budget	Budget	Budget	19 to 20	19 to 20
Expenses	$7,810,737	$7,820,336	$8,131,584	$8,226,871	$9,009,759	$782,887	9.5%

The three largest projected FY2020 General Fund expense categories are:

- Public Safety $4,338,200 (48.2%),
- General Control & Administration $2,142,356 (23.8%)
- Judiciary & Court Related $1,551,183 (17.2%)

Six (6) General Fund expense categories are projected to increase in FY2020 and one (1) category is projected to decrease. The amount of increase or decrease is dependent on how target guidelines affected individual budgets within a category.

Categories projecting an **increase** include:

- Public Safety $371,166 (9.4%)
- Contingencies $158,276 (46.1%)
- General Control & Administration $114,520 (5.6%)
- Judiciary & Court Related $109,303 (7.6%)
- Miscellaneous $17,800 (18.6%)
- Economic and Physical Development & Planning $11,886 (4.4%),

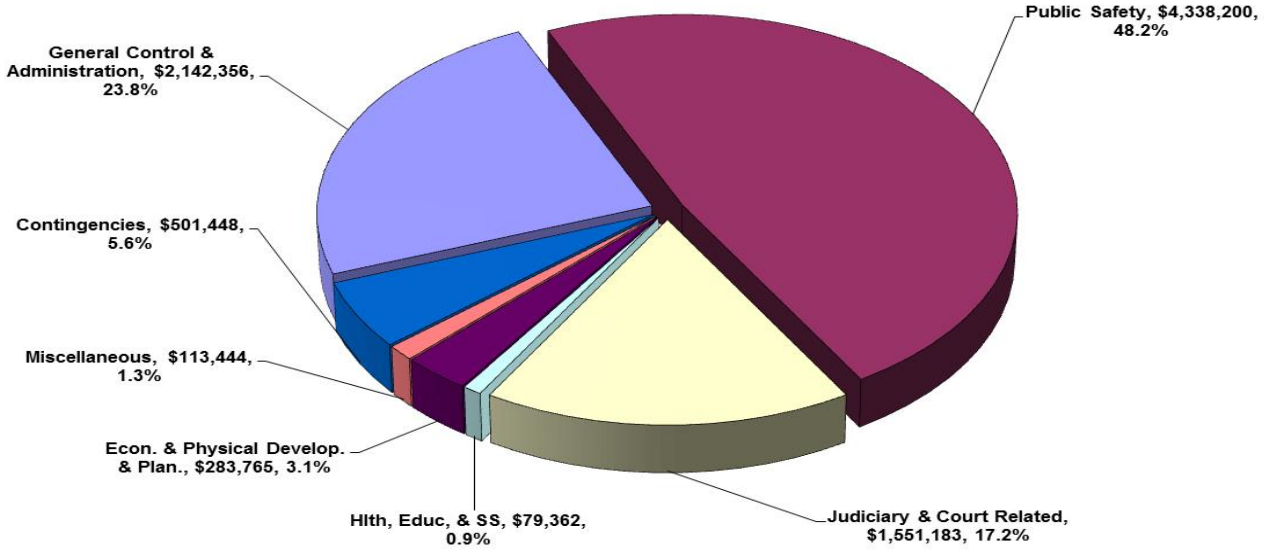
Categories projecting a **decrease** include:

- Health, Education, & Social Services $64 (0.1%)

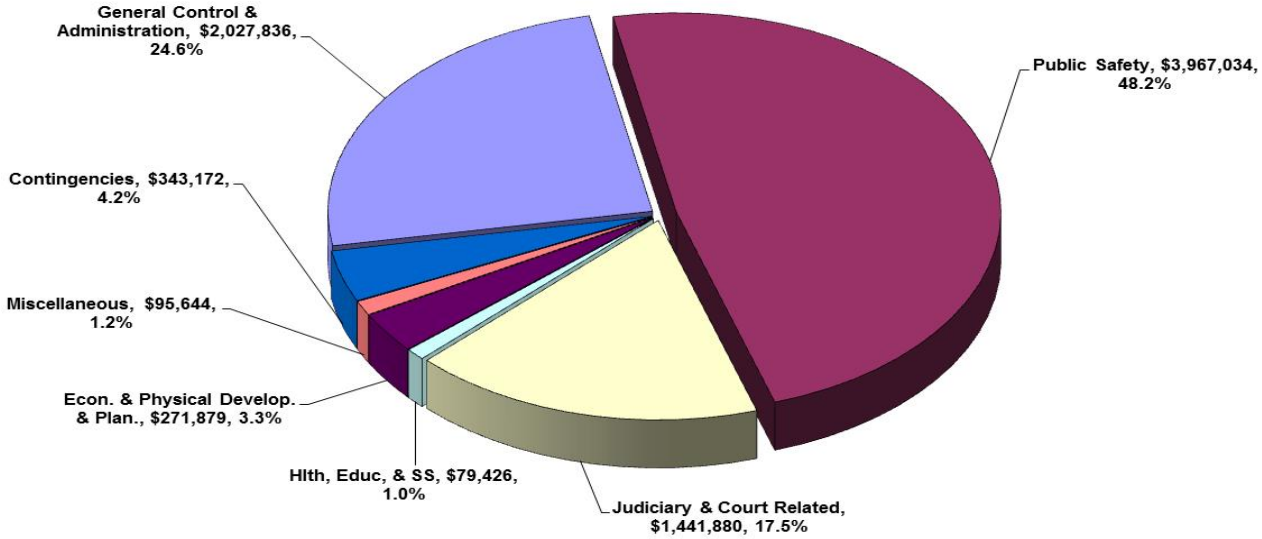
GF Expenditures by Budget Category	Budget FY2018	Budget FY2019	Budget FY2020	$ Change 19-20	Percent Change
General Control & Administration	2,051,048	2,027,836	2,142,356	114,520	5.6%
Miscellaneous	214,729	95,644	113,444	17,800	18.6%
Public Safety	3,970,290	3,967,034	4,338,200	371,166	9.4%
Judiciary & Court Related	1,424,008	1,441,880	1,551,183	109,303	7.6%
Health, Education & Social Services	79,004	79,426	79,362	(64)	-0.1%
Econ. & Physical Dev. & Planning	266,971	271,879	283,765	11,886	4.4%
Contingencies	125,534	343,172	501,448	158,276	46.1%
TOTAL EXPENDITURES	**$8,131,584**	**$8,226,871**	**9,009,759**	**$782,887**	**9.5%**

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

Jo Daviess County
FY2020 Projected General Fund Expenditures
$9,009,759
11/19/2019



Jo Daviess County
FY2019 Projected General Fund Expenditures
$8,226,871
11/27/2018

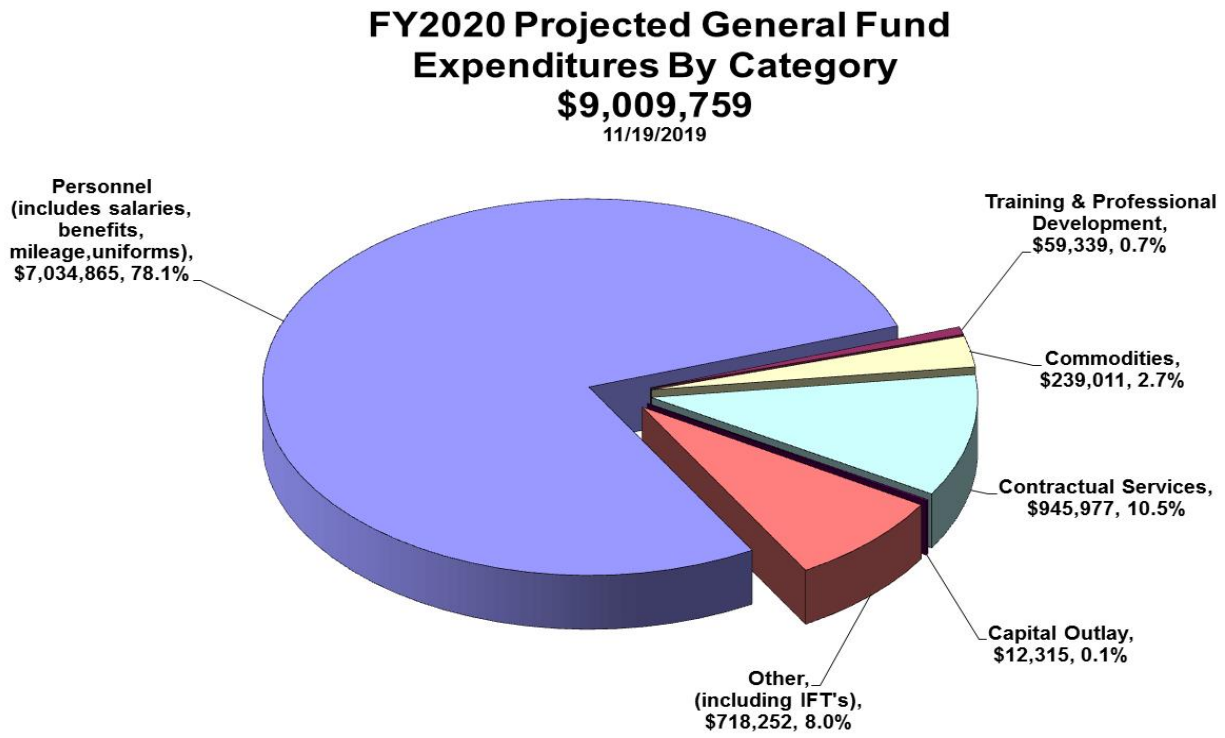


JO DAVIESS COUNTY
Office of the County Administrator
330 North Bench St.
Galena, IL 61036
Tele: 815-777-6557 Fax: 815-777-2285
E-mail: countyadministrator@jodaviess.org

GENERAL FUND ACCOUNT CATEGORY EXPENSES

Five (5) General Fund expense account categories are projected to increase in FY2020 and one (1) expense account category is projected to decrease. The amount of increase or decrease is dependent on how target guidelines affected individual budgets within a category. Account categories projected to increase include: Personnel (salaries & benefits, automobile mileage, and uniform allowance) $565,720 or 8.7%, Other (includes interfund transfers) $164,501 or 29.7%, Commodities $41,174 or 20.8%, Contractual Services $9,482 or 0.1% and Capital Outlay $4,515 or 57.9%. Account category projecting a decrease is: Training & Professional Development $2,503 or 4.1%.

Account Title (category)	**FY2019**	**% of Total**	**FY2020**	**% of Total**	**% Change 19-20**	**Percent Change**
Personnel (includes mileage, uniforms)	$6,469,145	78.6%	$7,034,865	78.1%	$565,720	8.7%
Training & Professional Dev.	$61,842	0.8%	$59,339	0.7%	($2,503)	-4.1%
Commodities	$197,837	2.4%	$239,011	2.7%	$41,174	20.8%
Contractual Services	$936,495	11.4%	$945,977	10.5%	$9,482	0.1%
Capital Outlay	$7,800	0.1%	$12,315	0.1%	$4,515	57.9%
Other (includes interfund transfers)	$553,751	6.7%	$718,252	8.0%	$164,501	29.7%
Total	**$8,226,671**	**100%**	**$9,009,759**	**100%**	**$782,888**	**9.5%**



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

GENERAL FUND PERSONNEL EXPENSES

General Fund target estimates for personnel costs (salaries & benefits, automobile mileage, and uniform allowance) total $7,034,865 and represent **78.1%** of the total FY2020 General Fund expense budget of $9,009,759. **Salaries and benefits** total $6,422,980 and represent **78.1%** of total General Fund expenses; **mileage** $38,523 represents 0.43% and **uniforms** $21,500 represents 0.24% of total General Fund expenses.

Salaries/Wages/Employee Benefits
General Fund Expenditures (FY2016-FY2020)

	FY2016	FY2017	FY2018	FY2019	FY2020	$Change	%Change
Description	Budget	Budget	Budget	Budget	Budget	19 to 20	19 to 20
Salaries- Full-time	3,674,605	3,762,909	3,858,138	3,990,931	4,247,723	256,792	6.4%
Salaries- Per diem	62,780	72,660	72,160	72,160	72,160	0	0.0%
Salaries- Part-time	206,265	203,530	210,379	199,431	222,800	23,369	11.7%
Salaries- Overtime	190,491	216,805	222,822	200,489	276,844	76,355	38.1%
Health Insurance	808,482	891,230	948,901	1,048,942	1,035,722	(13,220)	-1.3%
Social Security	256,141	264,540	270,265	277,556	298,532	20,976	7.5%
Medicare	59,897	61,861	63,199	64,903	69,809	4,906	7.5%
Pension (IMRF/SLEP)	570,972	606,936	622,062	568,569	751,250	182,681	32.2%
Total General Fund Personnel Costs	**$5,829,633**	**$6,080,471**	**$6,267,925**	**$6,422,980**	**$6,974,842**	**$551,862**	**8.6%**

All Operational Funds Combined – Salaries/Wages/Employee Benefits
General Fund and Special Funds (FY2016-FY2020)

Description	**FY2016 Budget**	**FY2017 Budget**	**FY2018 Budget**	**FY2019 Budget**	**FY2020 Budget**	**$ Change 19 to 20**	**% Change 19 to 20**
Salaries/Wages (Total)	5,880,392	5,764,326	5,841,860	5,864,954	6,249,782	384,828	6.6%
Health Insurance	1,149,554	1,175,685	1,251,812	1,315,467	1,376,158	60,691	4.6%
Social Security	363,216	357,569	361,770	363,120	387,209	24,089	6.6%
Medicare	85,157	83,626	84,601	84,914	90,547	5,633	6.6%
Pension (IMRF/SLEP)	751,169	749,687	779,188	683,311	904,970	221,659	32.4%
Total	**$8,234,613**	**$8,136,893**	**$8,325,230**	**$8,311,763**	**$9,008,668**	**$696,905**	**8.4%**

OPERATIONAL FUNDS – Total Salaries/Wages/Benefits (FY2016-FY2020)

Fund	**FY16 Budget**	**FY17 Budget**	**FY18 Budget**	**FY19 Budget**	**FY20 Budget**	**$ Change 19 to 20**	**%Change 19 to 20**
General Fund	5,829,633	6,080,471	6,267,929	6,422,980	6,974,842	551,862	8.6%
County Highway Fund	780,277	802,893	830,747	870,485	940,154	69,669	8.0%
Motor Fuel Tax Fund	116,206	106,135	109,779	110,570	128,247	17,677	16.0%
Public Health Fund	609,000	663,300	876,312	665,010	710,120	45,110	6.8%
GIS Automation Fund	135,070	134,117	139,023	143,508	151,783	8,275	5.8%
Animal Control Fund	70,778	73,746	66,712	65,259	74,704	9,445	14.5%
JDC Transit/PCOM	18,301	18,718	37,725	33,953	28,817	(5,135)	-15.1%
HHC Fund	382,659	0	0	0	0	0	0.0%
Tourism Promotion Fund	292,689	254,513	0	0	0	0	0.0%
Total	**$8,234,613**	**$8,136,893**	**$8,325,230**	**$8,311,763**	**$9,008,668**	**$696,904**	**8.4%**

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

EMPLOYEES – FULL-TIME AND PART-TIME

The FY2020 Jo Daviess County budget includes 112 full-time positions and 6 regular part-time positions. In addition several departments have budgeted funds for temporary and seasonal part-time positions.

Jo Daviess County, Illinois
Full-Time and Regular Part-Time Employees
by County Department (FY2019-FY2020)

Department	Fund	FY2020 # F-Time	FY2020 # P-Time	FY2019 # F-Time	FY2019 # P-Time
Sheriff's Department	General	40.8	0	38.8	0
Health Department	Special	11	1	12	1
Highway	Special	12.2	0	12.2	0
County Clerk/Recorder	General	7	0	7	0
Circuit Clerk	General	6	0	6	0
Probation	General	6	0	6	0
States Attorney	General	6	0	5	0
County Assessor	General	5	0	5	0
Treasurer	General	4	0	4	0
Planning & Development	General	3	1	3	1
County Administrator	General	3	0	3	0
Information & Technology	General	2.9	0	2.9	0
GIS	Special	2.1	0	2.1	0
Animal Control	Special	1	1	1	1
Coroner	General	1	0	1	0
Public Defender	General	0	2	0	2
Emergency Management	General	0	1	0	1
PCOM (JDC Transit)	Special	0.5	0	0.5	0
Grants Administrator	General	0.5	0	0.5	0
Tourism CVB	Special	0	0	0	0
Home Health Care	Special	0	0	0	0
Total - County		**112**	**6**	**110**	**6**
Total - General Fund		85.2	4	82.2	4
Total - Special Fund		26.8	2	27.8	2

Staffing Changes FY2019 Budget and/or FY2020 Budget

1) Health Department – FY2019 dental program not implemented as planned, FY2020 budget includes addition of PH Nurse, Elizabeth Admin. Asst. and contract Dentist (all 6 months)
2) Highway Department - FT Maintenance position added, implemented 2019, PT staff reduced, Staff Engineer position placed on hold.
3) Sheriff's Office – two (2) Correction Officer positions added, implement FY2020 budget.
4) States Attorney - Assistant States Attorney position added, implement FY2020 budget.

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

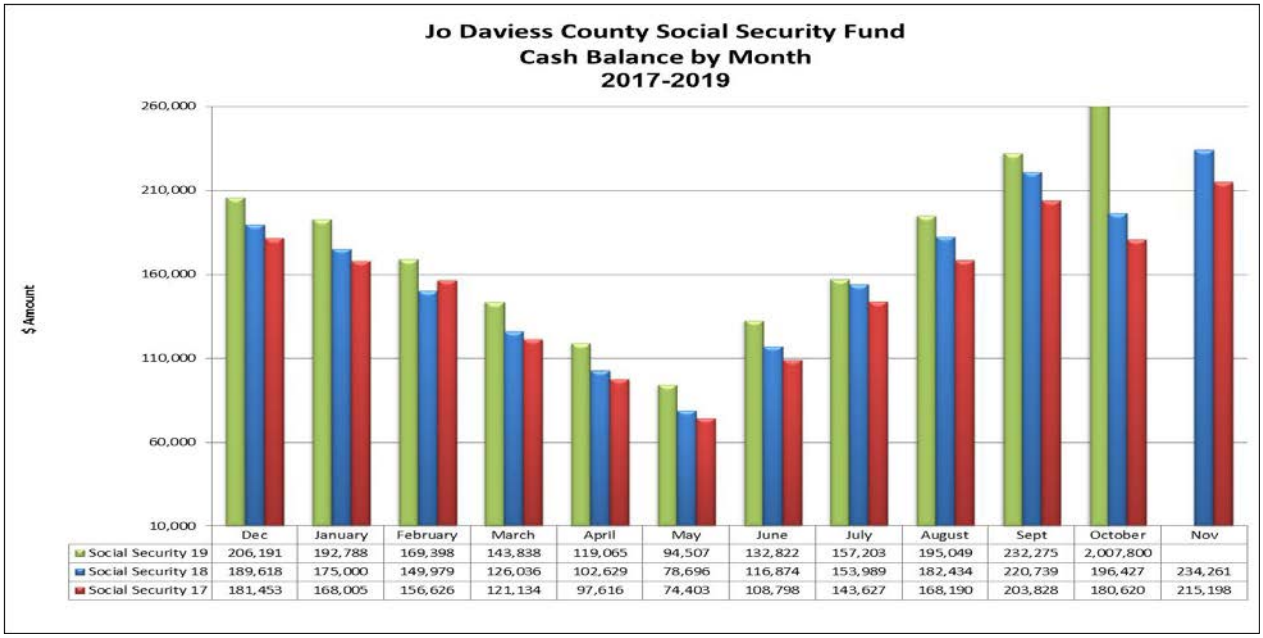
CONSIDERATION OF MINIMUM FISCAL YEAR END FUND BALANCE POLICIES

The purpose of minimum fiscal year end fund balance policies is to ensure that the certain funds retain sufficient revenue to meet cash flow timing needs, 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.

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.

Social Security Fund

The estimated (11/30/2020) fund balance for the Social Security Fund is $193,818 or 52.3% of total eligible expenses for the period. **This amount is $28,695 less than the upper level (60%) minimum fiscal year-end fund balance policy requirement of $222,513 of total eligible expenses for the period and exceeds by $6,391 the lower level (50%) minimum fiscal year-end fund balance policy requirement of $185,428.** Estimated FY2020 property tax revenue of $311,062 represents 92.5% of total revenue for this fund.

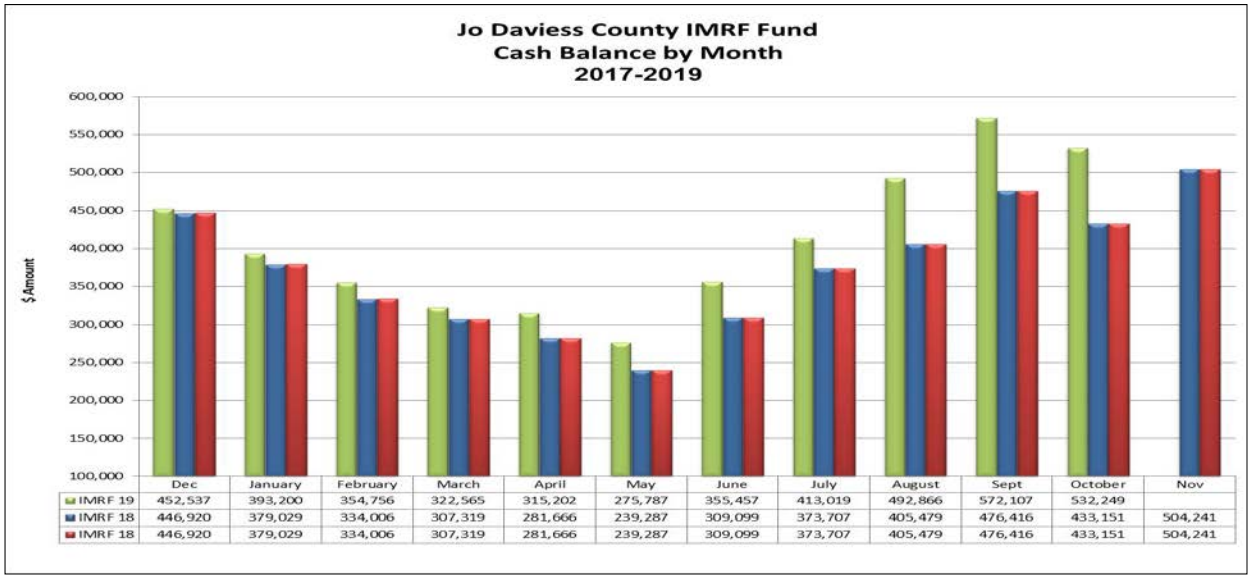


	Dec	January	February	March	April	May	June	July	August	Sept	October	Nov
Social Security 19	206,191	192,788	169,398	143,838	119,065	94,507	132,822	157,203	195,049	232,275	2,007,800	
Social Security 18	189,618	175,000	149,979	126,036	102,629	78,696	116,874	153,989	182,434	220,739	196,427	234,261
Social Security 17	181,453	168,005	156,626	121,134	97,616	74,403	108,798	143,627	168,190	203,828	180,620	215,198

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

IMRF Fund

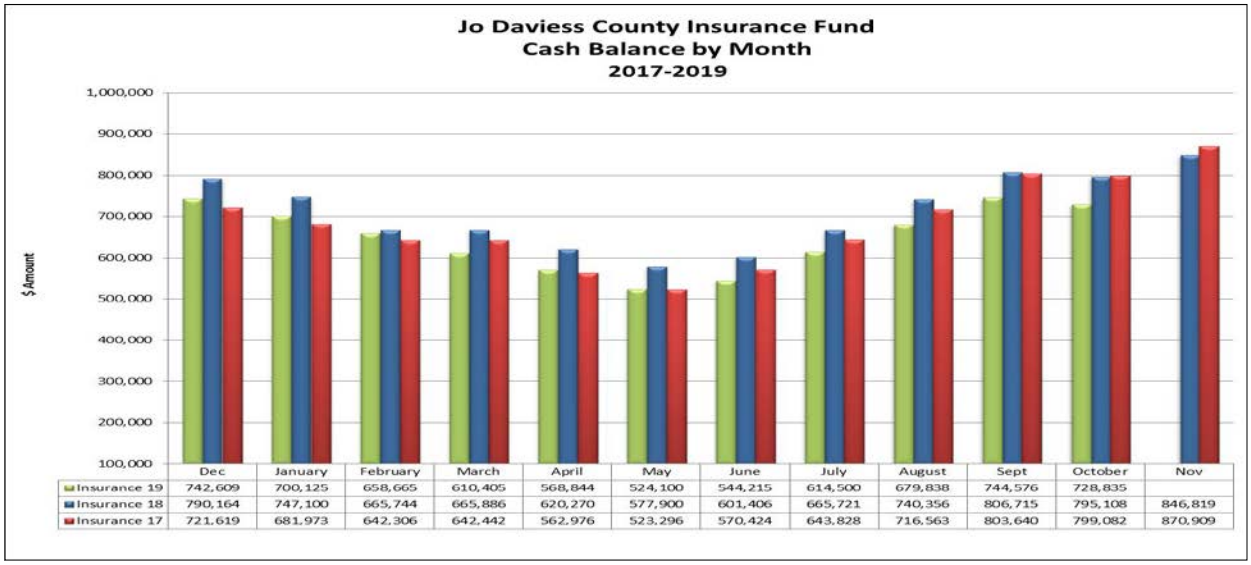
The estimated (11/30/2020) fund balance for the IMRF Fund is $431,266 or 54.0% of total eligible expenses for the period and **is $47,867 less than the upper level (60%) minimum fiscal year-end fund balance policy requirement of $479,133 of total eligible expenses for the period.** Estimated FY2020 property tax revenue of $644,827 represents 92.7% of total revenue for this fund.



	Dec	January	February	March	April	May	June	July	August	Sept	October	Nov
IMRF 19	452,537	393,200	354,756	322,565	315,202	275,787	355,457	413,019	492,866	572,107	532,249	
IMRF 18	446,920	379,029	334,006	307,319	281,666	239,287	309,099	373,707	405,479	476,416	433,151	504,241
IMRF 18	446,920	379,029	334,006	307,319	281,666	239,287	309,099	373,707	405,479	476,416	433,151	504,241

Insurance Fund

The estimated 11/30/2020 fund balance for the Insurance Fund is $685,852 or 159.2% of total eligible expenses for the period and exceeds by $211,988 **the minimum fiscal year-end fund balance policy requirement of $473,864 or 110% of the total amount appropriated for the period**. Estimated FY2020 property tax revenue of $323,250 represents 95.6% of total revenue for this fund.

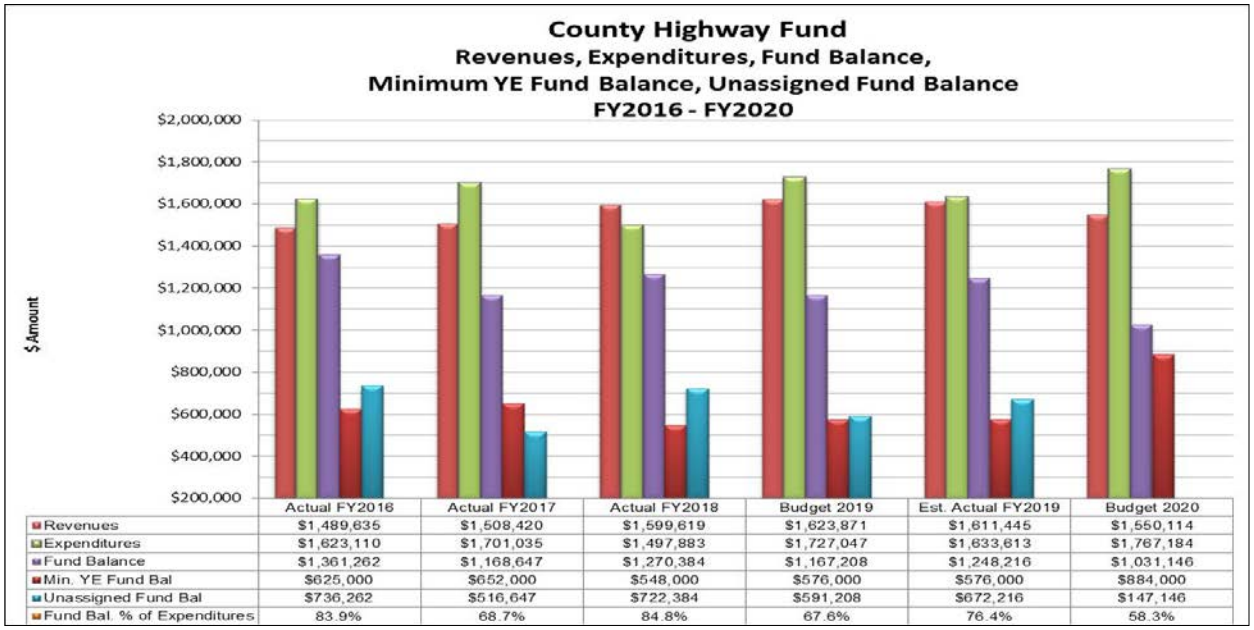


	Dec	January	February	March	April	May	June	July	August	Sept	October	Nov
Insurance 19	742,609	700,125	658,665	610,405	568,844	524,100	544,215	614,500	679,838	744,576	728,835	
Insurance 18	790,164	747,100	665,744	665,886	620,270	577,900	601,406	665,721	740,356	806,715	795,108	846,819
Insurance 17	721,619	681,973	642,306	642,442	562,976	523,296	570,424	643,828	716,563	803,640	799,082	870,909

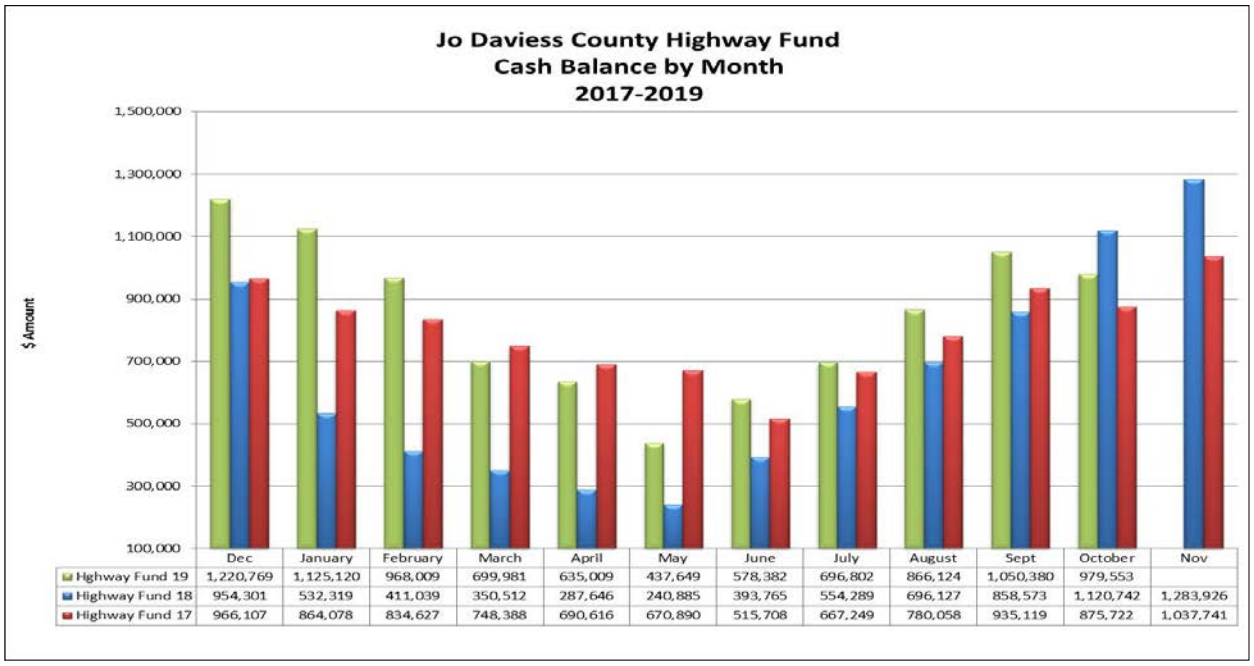
JO DAVIESS COUNTY
Office of the County Administrator
330 North Bench St.
Galena, IL 61036
Tele: 815-777-6557 Fax: 815-777-2285
E-mail: countyadministrator@jodaviess.org

Highway Fund

The estimated (11/30/2020) fund balance for the Highway Fund is $1,031,146 and exceeds by $147,146 or 16.6% the estimated FY2020 **minimum fiscal year-end fund balance policy requirement of $884,000 or 6 months of operating expense.** Estimated FY2020 property tax revenue of $1,204,329 represents 77.7% of total revenue for this fund.



	Actual FY2016	Actual FY2017	Actual FY2018	Budget 2019	Est. Actual FY2019	Budget 2020
Revenues	$1,489,635	$1,508,420	$1,599,619	$1,623,871	$1,611,445	$1,550,114
Expenditures	$1,623,110	$1,701,035	$1,497,883	$1,727,047	$1,633,613	$1,767,184
Fund Balance	$1,361,262	$1,168,647	$1,270,384	$1,167,208	$1,248,216	$1,031,146
Min. YE Fund Bal	$625,000	$652,000	$548,000	$576,000	$576,000	$884,000
Unassigned Fund Bal	$736,262	$516,647	$722,384	$591,208	$672,216	$147,146
Fund Bal. % of Expenditures	83.9%	68.7%	84.8%	67.6%	76.4%	58.3%

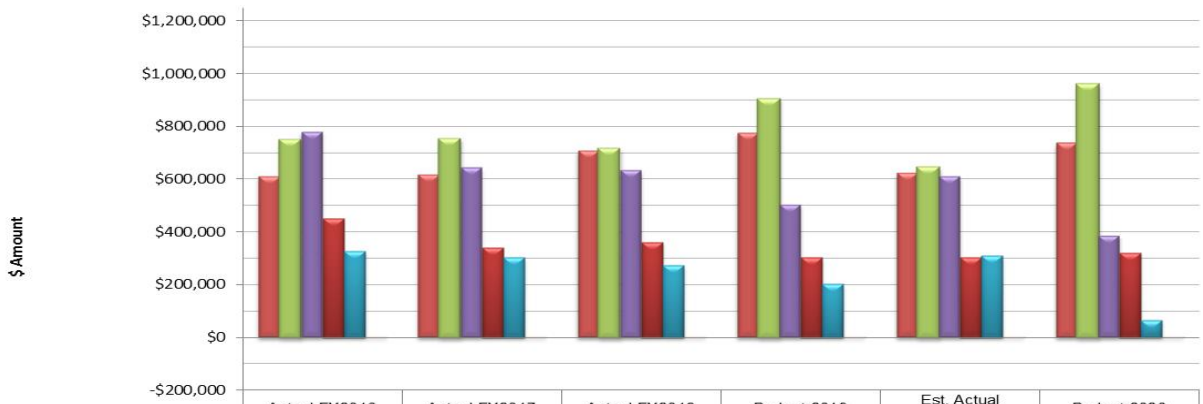


	Dec	January	February	March	April	May	June	July	August	Sept	October	Nov
Highway Fund 19	1,220,769	1,125,120	968,009	699,981	635,009	437,649	578,382	696,802	866,124	1,050,380	979,553	
Highway Fund 18	954,301	532,319	411,039	350,512	287,646	240,885	393,765	554,289	696,127	858,573	1,120,742	1,283,926
Highway Fund 17	966,107	864,078	834,627	748,388	690,616	670,890	515,708	667,249	780,058	935,119	875,722	1,037,741

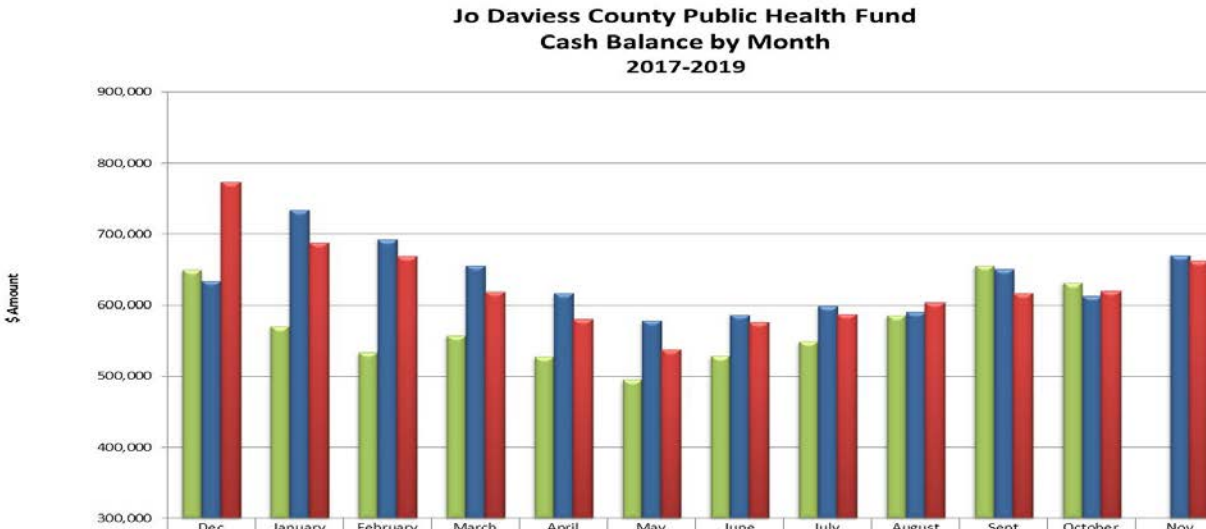
JO DAVIESS COUNTY
Office of the County Administrator
330 North Bench St.
Galena, IL 61036
Tele: 815-777-6557 Fax: 815-777-2285
E-mail: countyadministrator@jodaviess.org

Public Health Fund

The estimated (11/30/2020) fund balance for the Public Health Fund is $386,772 and exceeds by $66,472 or 20.8% **the estimated FY2020 minimum fiscal year-end fund balance policy requirement of $320,300 or 4 months of operating expense**. Estimated FY2020 property tax revenue of $347,637 represents 47.2% of total revenue for this fund.



	Actual FY2016	Actual FY2017	Actual FY2018	Budget 2019	Est. Actual FY2019	Budget 2020
Revenues	$610,606	$617,015	$707,045	$774,635	$623,685	$736,430
Expenditures	$749,978	$754,022	$715,269	$904,716	$646,580	$960,694
Fund Balance	$779,162	$642,155	$633,931	$503,850	$611,036	$386,772
Min. YE Fund Bal	$452,000	$340,000	$362,000	$302,000	$302,000	$320,300
Unassigned Fund Bal	$327,162	$302,155	$271,931	$201,850	$309,036	$66,472
Fund Bal. % of Expenditures	103.9%	85.2%	88.6%	55.7%	94.5%	40.3%

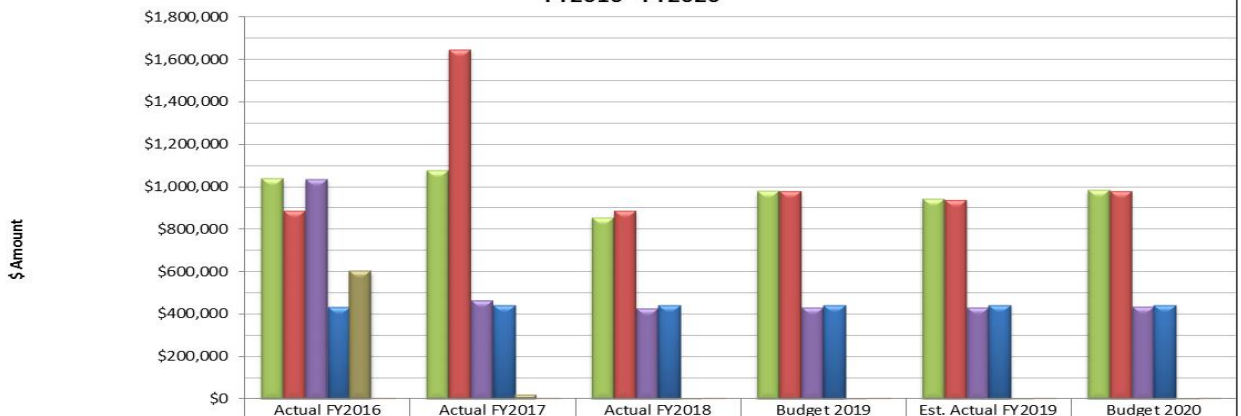


	Dec	January	February	March	April	May	June	July	August	Sept	October	Nov
Public Health 19	649,264	570,643	533,246	557,500	527,152	495,337	528,696	548,903	585,121	655,300	631,383	
Public Health 18	634,789	733,983	692,903	655,348	616,922	578,152	586,093	598,759	590,438	650,849	612,755	669,751
Public Health 17	773,326	688,269	669,077	619,385	579,893	538,044	575,792	587,722	603,200	616,637	620,227	662,777

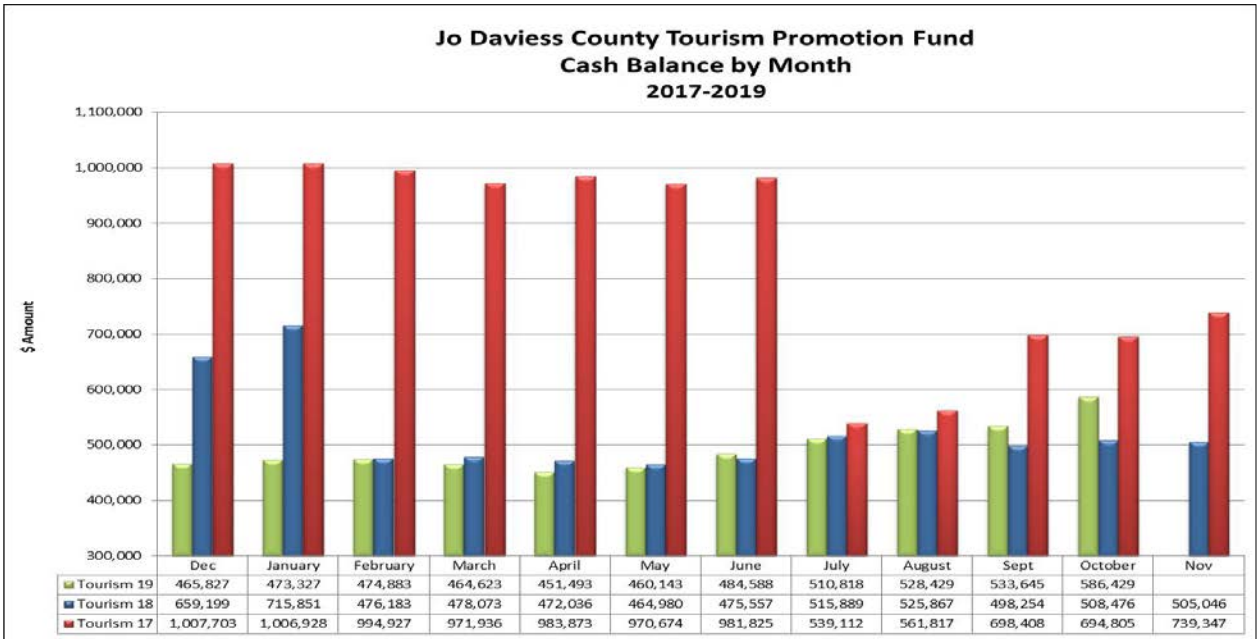
JO DAVIESS COUNTY
Office of the County Administrator
330 North Bench St.
Galena, IL 61036
Tele: 815-777-6557 Fax: 815-777-2285
E-mail: countyadministrator@jodaviess.org

Tourism Promotion Fund

The estimated year end (11/30/2020) fund balance for the Tourism Promotion Fund is $437,020 and is $4,980 less than **the minimum fiscal year-end fund balance policy requirement of $442,000 or 4 months of operating expense.**



	Actual FY2016	Actual FY2017	Actual FY2018	Budget 2019	Est. Actual FY2019	Budget 2020
Revenues	$1,040,157	$1,076,014	$855,695	$979,359	$943,801	$982,459
Expenditures	$888,447	$1,647,008	$889,631	$978,659	$940,000	$978,659
Fund Balance	$1,034,348	$463,354	$429,418	$430,118	$433,219	$437,019
Min. YE Fund Bal	$431,000	$442,000	$442,000	$442,000	$442,000	$442,000
Unassigned Fund Bal	$603,348	$21,354	-$12,582	-$11,882	-$8,781	-$4,981
Fund Bal. % of Expenditures	116.4%	28.1%	48.3%	43.9%	46.1%	44.7%

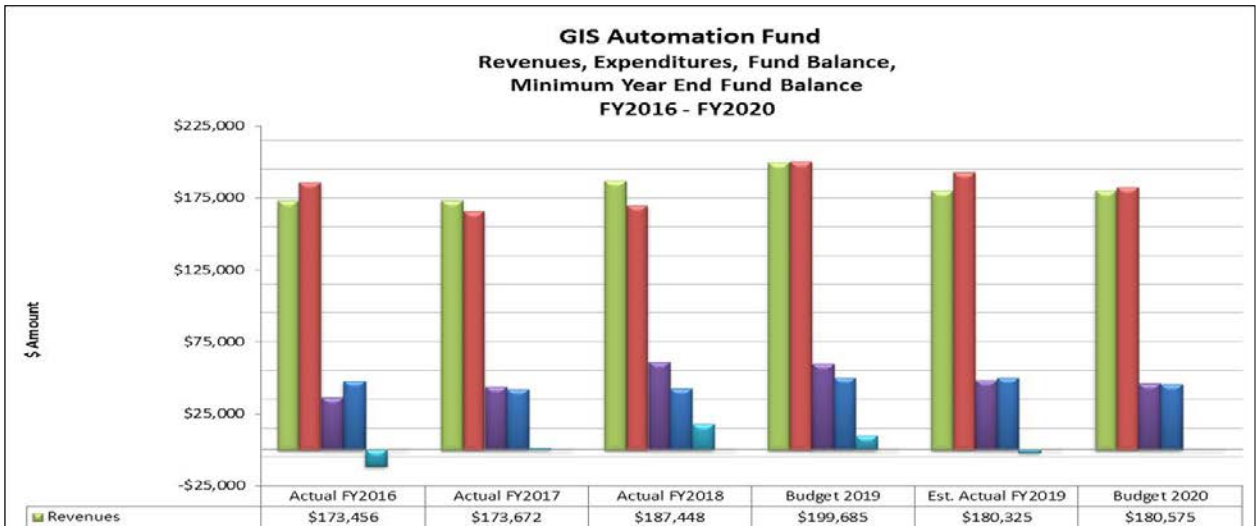


	Dec	January	February	March	April	May	June	July	August	Sept	October	Nov
Tourism 19	465,827	473,327	474,883	464,623	451,493	460,143	484,588	510,818	528,429	533,645	586,429	
Tourism 18	659,199	715,851	476,183	478,073	472,036	464,980	475,557	515,889	525,867	498,254	508,476	505,046
Tourism 17	1,007,703	1,006,928	994,927	971,936	983,873	970,674	981,825	539,112	561,817	698,408	694,805	739,347

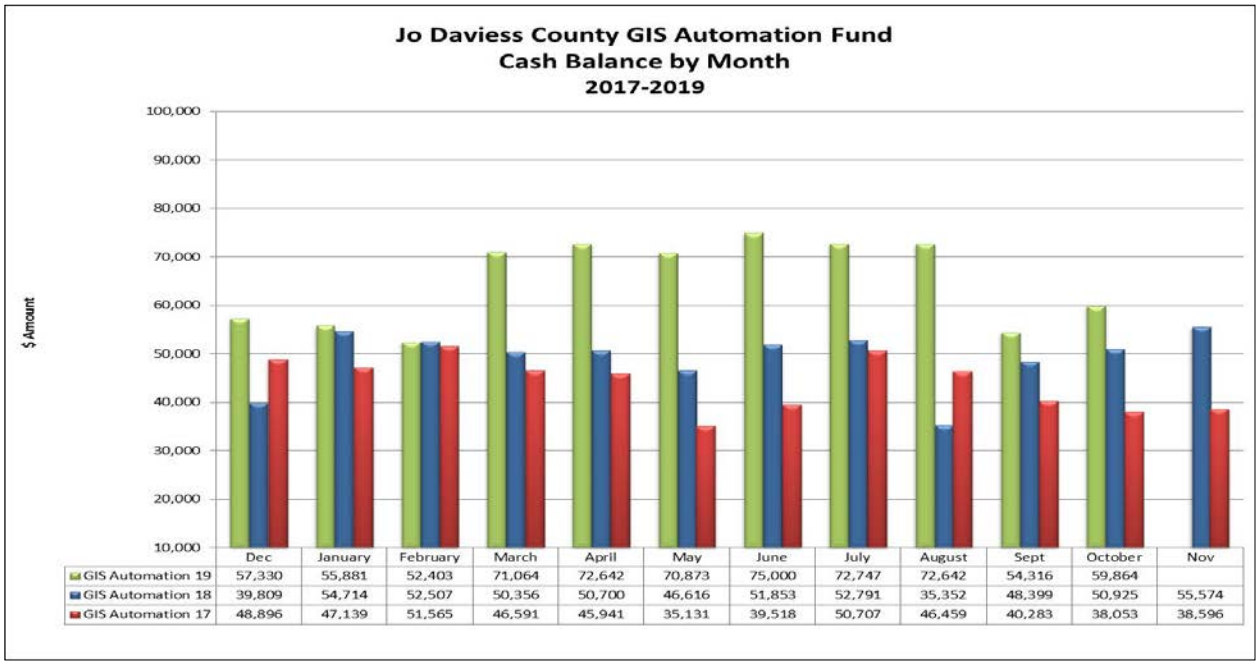
JO DAVIESS COUNTY
Office of the County Administrator
330 North Bench St.
Galena, IL 61036
Tele: 815-777-6557 Fax: 815-777-2285
E-mail: countyadministrator@jodaviess.org

GIS Automation Fund

The estimated year end (11/30/2020) fund balance for the GIS Automation Fund is $45,773 and exceeds by $273 or 0.6% **the FY2020 minimum fiscal year-end fund balance policy requirement of $45,500 or 3 months of operating expense.**



	Actual FY2016	Actual FY2017	Actual FY2018	Budget 2019	Est. Actual FY2019	Budget 2020
Revenues	$173,456	$173,672	$187,448	$199,685	$180,325	$180,575
Expenditures	$186,096	$166,237	$170,055	$200,565	$193,133	$182,840
Fund Balance	$36,017	$43,452	$60,846	$59,966	$48,038	$45,773
Min. YE Fund Bal	$47,500	$42,000	$42,800	$50,200	$50,200	$45,500
Unassigned Fund Bal	-$11,483	$1,452	$18,046	$9,766	-$2,162	$273
Fund Bal. % of Expenditures	19.4%	26.1%	35.8%	29.9%	24.9%	25.0%

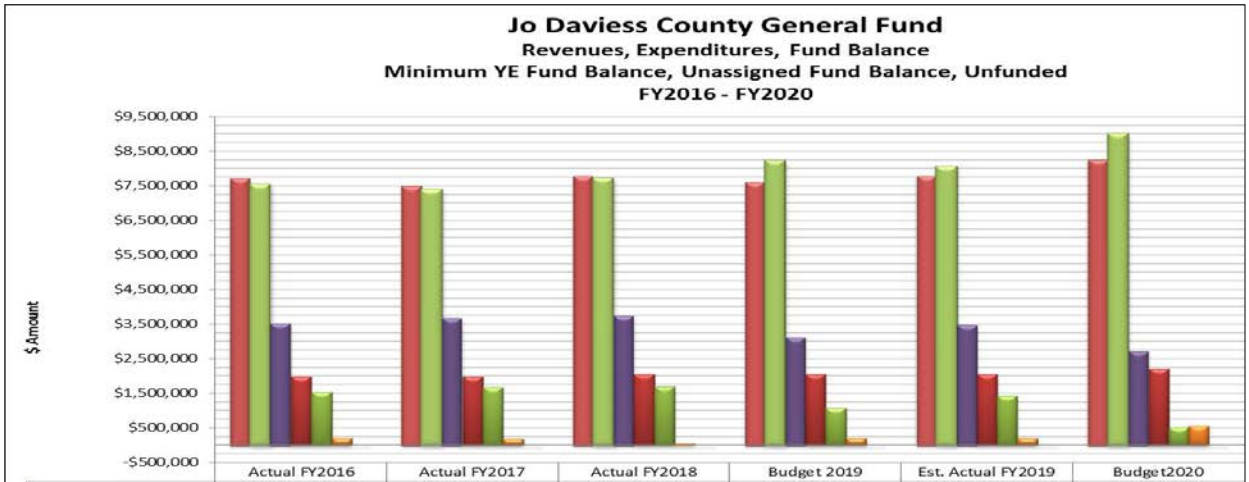


	Dec	January	February	March	April	May	June	July	August	Sept	October	Nov
GIS Automation 19	57,330	55,881	52,403	71,064	72,642	70,873	75,000	72,747	72,642	54,316	59,864	
GIS Automation 18	39,809	54,714	52,507	50,356	50,700	46,616	51,853	52,791	35,352	48,399	50,925	55,574
GIS Automation 17	48,896	47,139	51,565	46,591	45,941	35,131	39,518	50,707	46,459	40,283	38,053	38,596

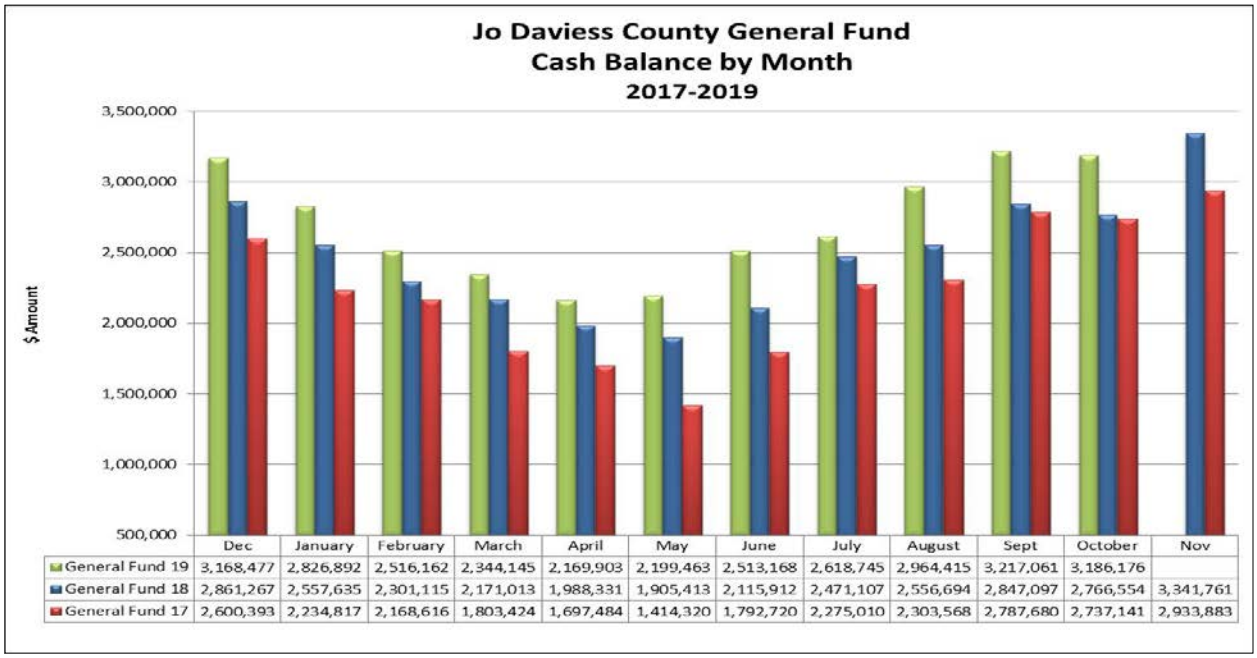
JO DAVIESS COUNTY
Office of the County Administrator
330 North Bench St.
Galena, IL 61036
Tele: 815-777-6557 Fax: 815-777-2285
E-mail: countyadministrator@jodaviess.org

General Fund

The estimated year end (11/30/2020) fund balance for the General Fund is $2,723,359 and exceeds by $511,759 or 23.1% the estimated **FY2020 minimum fiscal year-end fund balance policy requirement of $2,211,600 or 3 months of operating expense.**



	Actual FY2016	Actual FY2017	Actual FY2018	Budget 2019	Est. Actual FY2019	Budget2020
Revenues	$7,728,111	$7,511,316	$7,784,887	$7,612,750	$7,790,485	$8,259,849
Expenditures	$7,534,425	$7,374,956	$7,718,455	$8,226,871	$8,055,875	$9,009,759
Fund Balance	$3,535,867	$3,672,227	$3,738,659	$3,124,538	$3,473,269	$2,723,359
Minimum YE Fund Bal	$1,992,000	$1,992,000	$2,046,000	$2,046,000	$2,046,000	$2,211,600
Unassigned Fund Bal	$1,543,867	$1,680,227	$1,692,659	$1,078,538	$1,427,269	$511,759
Unfunded Approved	$211,604	$183,480	$57,445	$200,000	$200,000	$550,000
Fund Bal. % Exp.	46.9%	49.8%	48.4%	38.0%	43.1%	30.2%



	Dec	January	February	March	April	May	June	July	August	Sept	October	Nov
General Fund 19	3,168,477	2,826,892	2,516,162	2,344,145	2,169,903	2,199,463	2,513,168	2,618,745	2,964,415	3,217,061	3,186,176	
General Fund 18	2,861,267	2,557,635	2,301,115	2,171,013	1,988,331	1,905,413	2,115,912	2,471,107	2,556,694	2,847,097	2,766,554	3,341,761
General Fund 17	2,600,393	2,234,817	2,168,616	1,803,424	1,697,484	1,414,320	1,792,720	2,275,010	2,303,568	2,787,680	2,737,141	2,933,883

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

General Fund Year End Fund Balance

The proposed FY2020 General Corporate Fund budget is a deficit budget in the amount of $749,910 (the difference between revenues and expenses). To balance the FY2020 General Corporate Fund budget the County Board approved the appropriation of fund balance. The projected beginning of the year (12/01/2019) fund balance is estimated at $3,473,269. The minimum fiscal year end fund balance policy for the General Fund requires an estimated three (3) months of operating expenses, for FY2020 the County Board approved the amount of $2,211,600 to be designated and retained in this fund. The estimated year end (11/30/2020) fund balance for the General Corporate Fund is $2,723,359. The estimated year end (11/30/2020) unassigned fund balance for the General Corporate Fund is $511,759; this amount is a decrease of $1,180,899 or 69.8% less than the FY2018 actual year end unassigned fund balance of $1,692,658.

General Fund - Allocation of Unassigned Fund Balance – Unfunded Requests

During budget deliberations, consideration was given for the possible allocation of unassigned fund balance from the General Fund (Unfunded Requests). On 10/02/2019, the County Board determined that $550,000 would be allocated from the General Fund.

On 10/16/2019 the County Board approved the following unfunded requests/activities totaling $550,000 to be paid from the General Fund:

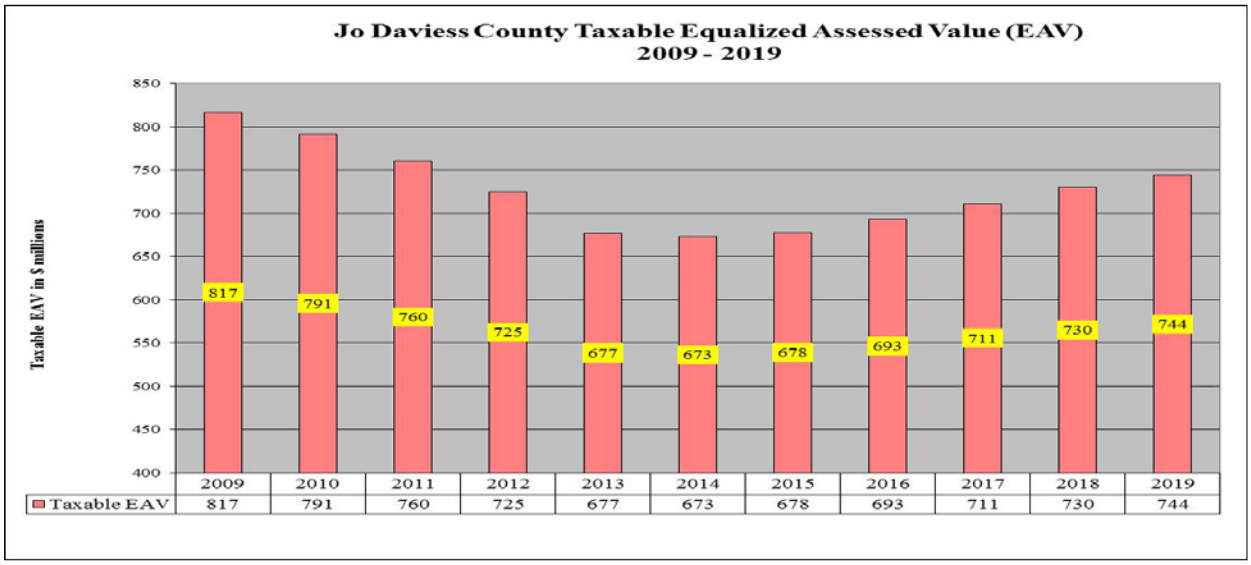
- $151,680 – Wages/benefits for two additional FT correction officers (recurring)
- $110,000 – Purchase new election/voting equipment (non-recurring)
- $95,617 – Wages/benefits for one additional FT Assistant States Attorney (recurring)
- $75,000 - Transfer to the Contingency Fund (non-recurring).
- $67,703 - Repair/paint Courthouse exterior soffit and fascia (non-recurring)
- $50,000 – Professional Services to assist with rewrite of JDC Comprehensive Plan (non-recurring)

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

Proposed 2019 (Payable 2020) Jo Daviess County Property Tax Extension (Levy)

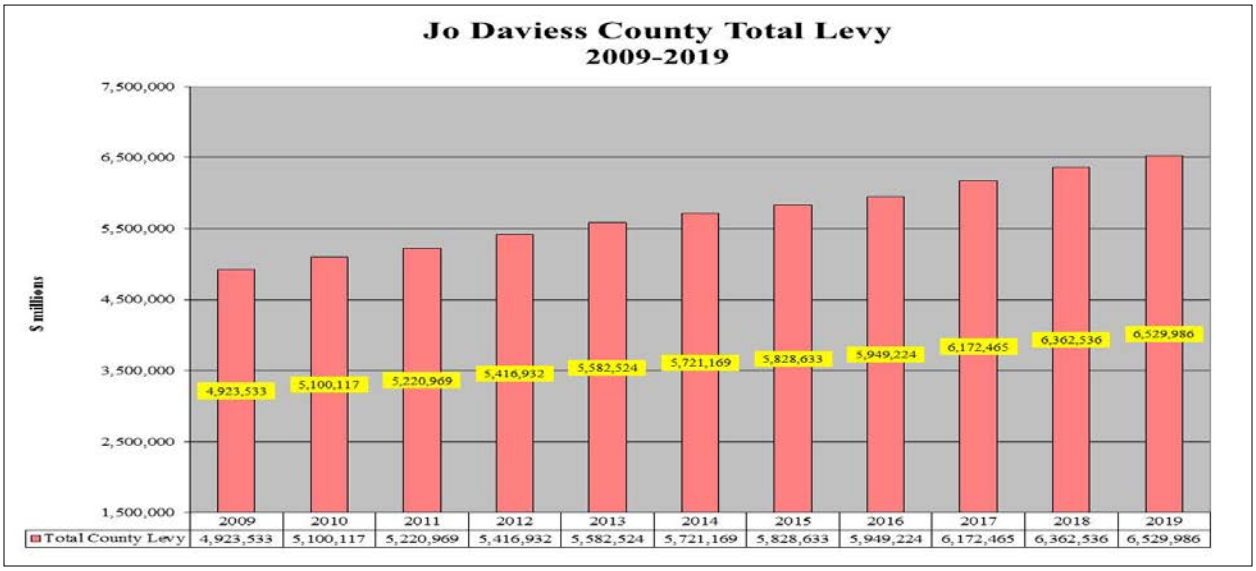
Jo Daviess County is subject to the Illinois Property Tax Extension Limitation Law (PTELL) pursuant to 35 ILCS 200/18-185. This law was adopted by Jo Daviess County as a result of a November 1997 voter referendum. PTELL limits the growth in property tax extension on existing property to an annual increase of 5 percent or the change in the consumer price index (CPI), whichever is less. Special Service Areas are exempt from PTELL and are not included in the County's total aggregate extension. There are provisions in the law which does allow extensions to increase more than the limit; they include increases in proportion to the amount of new property/construction and annexations of territory into a district. A CPI factor of 1.9% was utilized in administering the 2019 Property Tax Extension Limitation Law formula.

The estimated allowable property tax extension increase for 2019 (payable 2020) is $167,450.To determine this amount several variables were considered. The County Assessor's Office estimated the 2019 gross assessed valuation of Jo Daviess County to be **$811,388,088**; this compares to a gross assessed value of $801,429,524 in 2018, and $783,312,690 in 2017. This total includes an estimated $5,300,000 in new property/construction. Using a formula of total EAV plus state assessed minus exemptions minus TIF and Enterprise Zone the County Clerk's Office estimated the 2019 taxable EAV for Jo Daviess County to be $743,295,651.



The County Clerk's Office estimated the overall maximum aggregate tax levy extension for 2019 (payable 2020) to be **$6,529,986**. This amount represents an increase of **$167,450** or 2.6% more than the 2018 PTELL certified levy extension of **$6,362,536**. Approximately $120,888 or 72.2% of the proposed 2019 property tax levy increase (payable 2020) is the result of a 1.9% inflationary CPI increase on existing property, approximately $46,562 or 27.8% is the result of an estimated $5.3 million increase in EAV associated with new property/construction.

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



The following table compares the estimated 2019 property tax extension increase with the actual 2008 thru 2018 property tax extension increases and the variables used to determine the increases.

Year	Total $ Increase	CPI	Increase per CPI	New Property	Increase per N.P.	TIF/EZ Recovery	Increase per TIF/EZ
Est. 2019	**$167,450**	1.9%	$120.888	$5.3 million	$46,562	$0	$0
2018	$190,070	2.1%	$129,622	$6.9 million	$60,448	$0	$0
2017	$223,240	2.1%	$124,935	$11.0 million	$95,880	$0.28 million	$2,424
2016	$120,591	0.7%	$40,800	$9.3 million	$79,791	$0	$0
2015	$107,464	0.8%	$45,770	$7.1 million	$61,694	$0	$0
2014	$138,645	1.5%	$83,737	$6.4 million	$54,908	$0	$0
2013	$165,593	1.7%	$92,088	$9.1 million	$73,505	$0	$0
2012	$195,963	3.0%	$156,629	$5.2 million	$39,334	$0	$0
2011	$120,852	1.5%	$76,502	$6.2 million	$44,350	$0	$0
2010	$176,584	2.7%	$133,142	$6.7 million	$43,442	$0	$0
2009	$71,211	0.1%	$4,852	$11.0 million	$66,359	$0	$0
2008	$416,770	4.1%	$181,858	$23.8 million	$143,937	$14.9 million	$90,975

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

The overall Jo Daviess County property tax levy is distributed between ten (10) individual special purpose property tax levies, they include:

- General Corporate
- County Highway
- Federal Aid Matching
- County Bridge
- Public Health
- Mental Health
- IMRF
- Social Security
- Extension Education
- Insurance

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

Final distribution amounts were determined and set by the County Board at the October 2, 2019, County Board Budget Workshop as follows:

- The levy amount for the **IMRF, Social Security and Insurance Funds** were set at levels that meet or exceed the minimum requirements of the year end reserve fund balance policy of each respective fund (IMRF Fund increase $50,000, SS Fund no change, Insurance Fund no change).

- The levy amount 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 estimated EAV for each respective fund (increased $7,088 from the 2018 (payable 2019) certified PTELL levy amount for each fund).

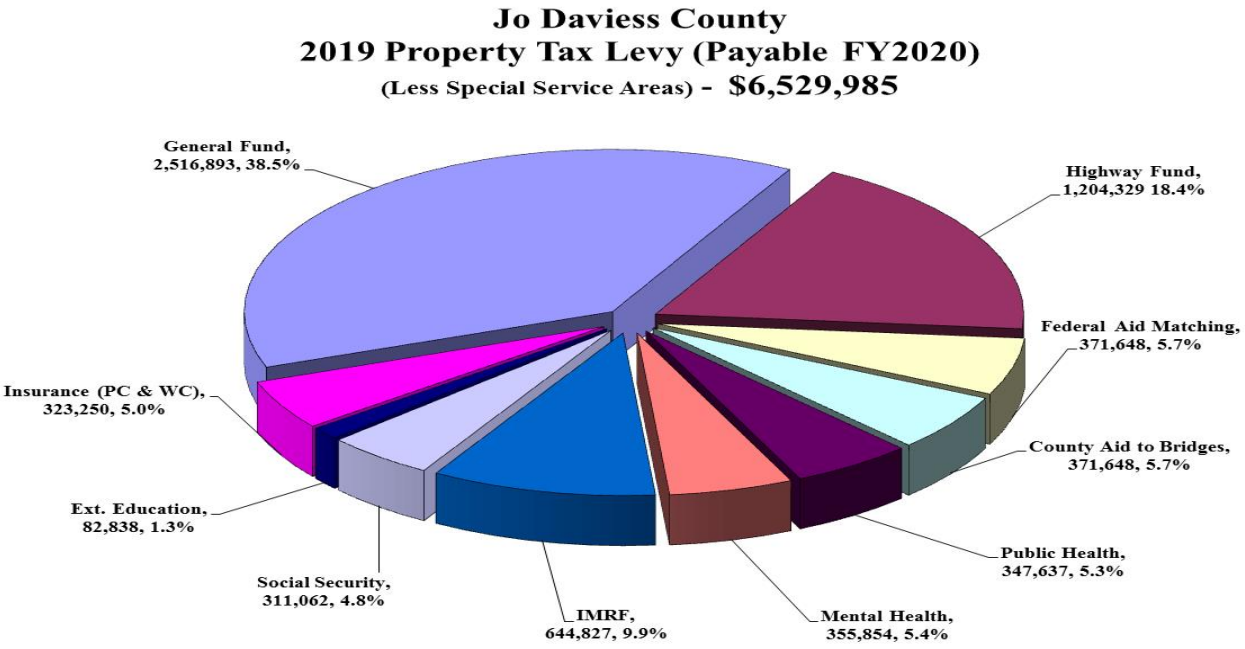
- The levy amount for **the General Corporate Fund, County Highway Fund, Public Health Fund, Mental Health Fund, and Extension Education Fund** were set at levels equal to the 2018 certified PTELL levy amount for each fund **plus** an additional increase of 2.34% for each fund.

Jo Daviess County Tax Levy Extensions
2015 - 2019

					Proposed	$ Change	% Change
	2015	**2016**	**2017**	**2018**	**2019**	**18 to19**	**18 to 19**
General Fund	2,159,501	2,238,578	2,359.161	2,459,228	2,516,893	$57,665	2.34%
Highway Fund	1,039,790	1,071,049	1,128,820	1,176,736	1,204,329	$27,592	2.34%
Federal Aid Matching	336,612	341,663	355,396	364,560	371,648	$7,088	1.94%
County Aid to Bridges	336,612	341,663	355,396	364,560	371,648	$7,088	1.94%
Public Health	323,257	323,309	340,750	339,672	347,637	$7,965	2.34%
Mental Health	348,794	348,797	348,784	347,700	355,854	$8,154	2.34%
IMRF	541,671	541,689	566,685	594,827	644,827	$50,000	8.41%
Social Security	258,786	295,051	312,029	311,062	311,062	$0	0.00%
Ext. Education	81,157	81,174	81,226	80,940	82,838	$1,897	2.34%
Insurance (PC & WC)	402,453	366,251	324,257	323,250	323,250	$0	0.00%
County Totals	$5,828,633	$5,949,224	$6,172,465	$6,362,536	**$6,529,985**	$167,450	2.63%

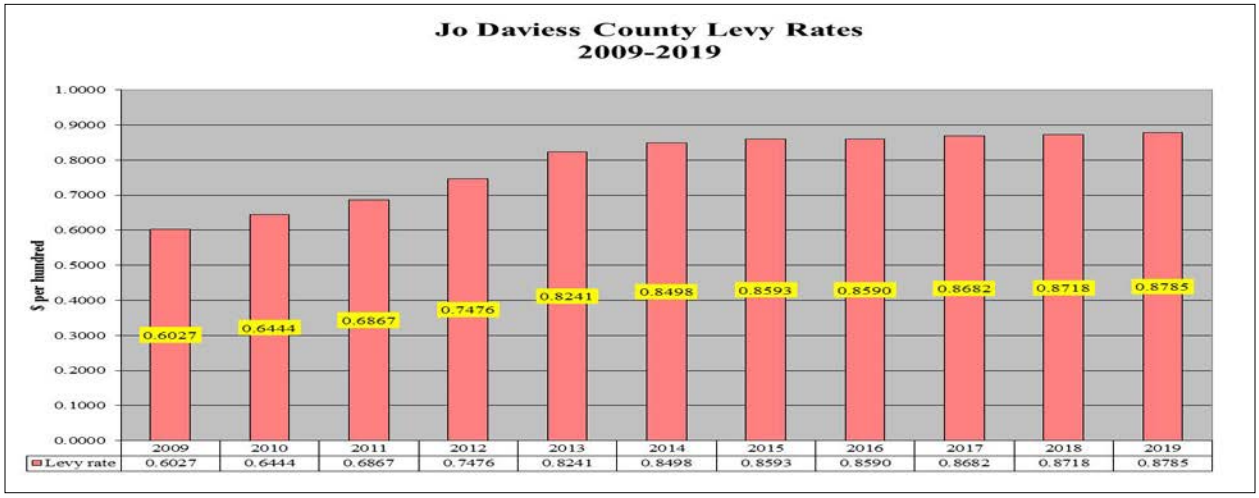
JO DAVIESS COUNTY
Office of the County Administrator
330 North Bench St.
Galena, IL 61036
Tele: 815-777-6557 Fax: 815-777-2285
E-mail: countyadministrator@jodaviess.org

The proposed 2019 Jo Daviess County property tax levy (payable 2020) (Less Special Service Areas) of $6,529,985 represents **34.1%** of the County's aggregate FY2020 all fund revenue estimate of $19,182,250. The proposed General Corporate property tax levy of $2,516,893 represents **30.5%** of the General Corporate Fund's FY2020 estimated revenue amount of $8,259,840.



Estimated 2018 Property Tax Extension Rate

The estimated 2018 JDC property tax rate is 0.8727/hundred dollars of assessed value. This is an increase of 0.0045/hundred dollars of assessed value or 0.5% more than the 2017 rate of 0.8682. In general, property tax levy rates for most taxing districts in Jo Daviess County have leveled off in recent years. This is primarily due to the fact that equalized assessed value of property in several Jo Daviess County taxing districts has increased in recent years.



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

PROPOSED 2019 (PAYABLE 2020) SPECIAL SERVICE AREA TAX 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. None of the proposed SSA tax levies for 2019 (payable 2020) exceed their maximum rates (see table below).

The proposed combined 2019 total property tax levy (payable 2020) for the four SSA as recommended by the Jo Daviess County Special Service Area Commissions is **$574,240**. This represents an increase of **$26,789 or 4.9%** over the actual 2018 combined SSA certified property tax levy amount of $547,451.

Jo Daviess County Special Service Areas						
2019 (Payable 2020) Tax Extensions - Special Service Areas						
11/19/2019						
	Certified	**2018 Rate**	**Max.**	**Proposed Levy**	**Est.**	**$ Change**
Special Service Area	**2018 Extension**	**Setting EAV**	**Rate**	**11/19/2019**	**Rate**	**Prior Yr.**
Special Service Area #1	$81,007	101,627,035	0.1000	$101,627	0.1000	$20,620
Special Service Area #2 and #4	$61,702	63,485,530	0.1000	$63,485	0.1000	$1,783
Special Service Area #5	$27,741	25,219,185	0.1100	$27,741	0.1100	$0
Special Service Area #6	$377,001	381,386,831	0.1000	$381,387	0.1000	$4,386
Total	**$547,451**			**$574,240**		**$26,789**

TRUTH IN TAXATION

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. At the public hearing the taxing district must explain the reasons for its levy and proposed increase. Anyone who wants to present testimony must be given the opportunity to do so. After the hearing, the taxing district may adopt the tax levy.

The proposed 2019 (payable 2020) property tax levy for Jo Daviess County not including special service areas is estimated to be $6,529,986. This amount represents an increase of **$167,450 or 2.6%** over the actual 2018 (payable 2019) property tax levy amount of **$6,362,536**. As a result a Truth in Taxation Hearing is not required.

The overall proposed 2019 (payable 2020) property tax levy for Jo Daviess County including special service areas and abatements is estimated to be **$7,104,225**. This amount is an increase of **$194,239 or 2.8%** over the actual 2018 (payable 2019) property tax levy amount of $6,909,986. As a result a Truth in Taxation Hearing is not required.

PUBLIC HEARING

The proposed 2019 (payable 2020) property tax levy for SSA #1 is estimated to be **$101,627.** This amount represents an increase of **$20,620 or 25.5%** over the actual 2018 certified property tax levy amount of $81,007. As a result the Jo Daviess County Board has scheduled a Public Hearing for Tuesday, November 19, 2019 at 5:30 pm to review the 2019 (payable 2020) property tax levy for SSA #1.

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

MAJOR PROJECTS/PROGRAMS

FY2019 - Several projects and/or programs were completed or implemented in fiscal year 2019.
The Highway Department completed the Rush Township-Rush Town Road Bridge Project, completed a 1.6 mile full depth road reclamation project on Blackjack Road, Galena Salt/Storage Building completed in service; completed construction of the Emergency Operations Center and EMS Coordinator Office and dry walled the conference room in the Highway Building in Hanover, final site work has been started, fieldwork completed, plans partially done on Nora Township-Greenvale Road Culvert, started plans on Willow Road-Culvert over Muddy Plum River Project.

The Sheriff continued to implement the Spillman Public Safety software system, continued to improve security at the Courthouse, closed the Bench Street entrance, added more cameras, collaborated with Emergency Management and the Highway Engineer to construct a new radio communication tower in Hanover, continued to update the flooring in the Public Safety Building/Jail, completed emergency repair of Meeker Street sidewalk.

Emergency Management completed and put into operation the new Emergency Operations Center (EOC) in Hanover, collaborated with the Sheriff and Highway Engineer to construct a new radio communication tower that benefits the entire county communication system, updated the Jo Daviess County Emergency Operations Plan, continued to work with schools, churches, long term care facilities to ensure that emergency plans are updated and viable. Facilitated NIMS training for County Board members, secured a grant to purchase EOC equipment, and began the process to update the Jo Daviess County All Hazards Mitigation Plan,

The County Board approved the creation of four (4) individual Special Service Area Commissions for the purpose of managing each particular service area it represents and granted full authority to each Commission to enter into services contracts with a services provider agency for the purpose of providing financial support to ambulance services that are located within Jo Daviess County, Illinois.

The Ad-Hoc Committee for the Jo Daviess County Board for Emergency Medical Service Sustainability met regularly throughout the year, their Mission is to identify and evaluate all aspects of the EMS system currently in place in Jo Daviess County and to constructively use this information as a catalyst for endorsement and improvement of long-term professional value and sustained high quality of EMS throughout all of Jo Daviess County and their Vision is to develop and maintain professional and sustainable EMS services in Jo Daviess County that serves to improve response time and provides consistent, quality care to our citizens and visitors, a final report will be presented to the County Board prior to the end of the year.

An Ad-Hoc Economic Development Committee was created, their mission statement: The Mission of this initiative is to evaluate all aspects of Economic Development currently in place in Jo Daviess County (IL) and to constructively use this information as a catalyst for improvement of long-term economic growth throughout all of Jo Daviess County. The County began the process of updating the JDC Multi-Jurisdictional All Hazard Mitigation Plan. The County participated with Stephenson County, City of Freeport, Village of Hanover, Village of Lena, and City of East Dubuque in the application process for a new Enterprise Zone, in September the State awarded a new Enterprise Zone for our area,

The County Board approved the renewal of a Destination Marketing Management Agreement with the Galena/Jo Daviess County Office of Tourism and the City of Galena for the purpose of promoting tourism within the City of Galena and Jo Daviess County. Two County Board members, Diane Gallagher and Hendrica Regez were appointed to Co-Chair the Jo Daviess County 2020 Census Committee. The

County Board approved amendments to Jo Daviess County Employee Handbook; several new policies were adopted in November of 2018 and implemented in 2019 including Policy against Discrimination, Harassment, and Sexual Misconduct, Fraud, Waste and Abuse Policy, Whistleblower Policy, and Information Technology Acceptable Use Policy. The Jo Daviess County Pay Grade Structure Schedule was amended. The Grant Administration and Oversight Committee continued to develop policies and procedures that comply with GATA.

The biennial County Board Planning Retreat was held on May 15, 2019. The top prioritized goals receiving 20 or more points and assigned to a Committee include: Revise County zoning ordinances for pro-business growth (56), Fund exterior Courthouse repairs, immediately (42), Complete replacement of deficient County bridges (35), Continue to work for EMS solutions (31), Obtain redundant fiber network service for the County (27), Get the Health Department "back online" with Director and Board (27), Increase ability to address/serve mental health needs within the County (26), Implement mandatory yearly maintenance schedules for all County-occupied buildings (25), Investigate a new Courthouse (25), Promote more passing lanes on Highway 20 (24), Investigate County Board redistricting - reduce the size of the Board (21), Install voice recognition system for recording meetings (21), and Implement 1% Hotel/Motel service tax (20).

The GIS/IT Department replaced twelve data network backbone switches, assisted with networking and computer equipment setup in the Emergency Operations Center (EOC) at the Highway Department facility, provided up-to-date information to the US Census Bureau for the 2020 Census Project, planned and made hardware/software purchases resulting in significant savings for the SAN/virtual server refresh project in FY2020, provided ongoing security training to employees, and continued with the development and maintenance of GIS data layers for use by all County offices and the public and also in the Next Generation 911 phone system and Spillman public safety software used by the Sheriff's office.

The Planning & Development Office reviewed the Cannabis Act and with direction from the Development & Planning Committee filed a text amendment update to the Jo Daviess County Zoning Ordinance to allow for recreational cannabis business establishments within unincorporated areas of the County, facilitated zoning application process leading to approval of eleven (11) commercial solar farm sites within the County, began process to convert County wide address database from paper to digital, continued to provide administrative assistance to NWILED (TCEDA).

The Health Department completed its first year using electronic inspections in the retail food program, implemented an STP testing program, began renovation of the Elizabeth property by removing several structures, and purchased a new vehicle for staff travel.

The County Clerk and Recorder's offices were painted along with the Plat/Elections storage room, completed scanning of all recorded plat of surveys for public access through the Laredo/Tapestry programs, as well as the Avid recording program, hopefully leading to more paid subscriptions to these online services.

The Circuit Clerk's office purchased the PC JIMS scrolling lobby docket, which is located in the hall on the second floor in the Courthouse. The Treasurer's office implemented online escrow payment system for property tax payments throughout the year and continued to collect and track hotel/motel tax.

The Assessment Office, successfully launched a new property search website DevNet wEdge for public use, both a free version and a subscription version, continued to work with the Township Assessors; educating them on the CAMA program, purchased five (5) new computers, shared the purchase of a new

color printer with the IT/GIS Department, published 2019 real estate assessments in October with a deadline of November 1, 2019.

FY2020 – Some of the major projects and/or programs planned for fiscal year 2020.
The Highway Department plans to complete the Galena Salt/Storage Building, complete the Willow Road-Culvert over Muddy Plum River Project, complete the Nora Township-Greenvale Road Culvert Project, plan to complete one mile full depth road reclamation project on Blackjack Road, replace more windows and complete Conference Room in the Highway Building in Hanover, start plans on the Massbach Road-Scrub Creek Bridge Project, and start plans on Scales Mound Township-Holland Road Culvert.

The Sheriff plans to continue to implement the new Spillman Public Safety software system, repair and paint the exterior Courthouse soffit and fascia, continue to update plumbing in Public Safety Building, continue to improve security at the Courthouse, replace more cameras, develop more storage for equipment, work with ETSB to implement a Next Generation phone system. The Jo Daviess County ETSB/911 entered into an agreement with nine other Counties in northwest Illinois (NINGA) to purchase and implement a Next Generation phone system (NG9-1-1); the Next Generation (NG9-1-1) is an Internet Protocol (IP) based system that allows digital information (e.g., voice, photos, videos, text messages) to flow seamlessly from the public, through the 911 network, and on to emergency responders.

Emergency Management plans to continue to implement the new Emergency Operations Center and training center in Hanover, review and update the Jo Daviess County Continuity of Operations plan, conduct retraining sessions on the Code Red Warning system, continue to work with schools, churches, and long term care facilities to exercise and update emergency plans, and complete update of the Jo Daviess County Emergency Operations Plan. The County plans to complete the process of updating the JDC Multi-Jurisdictional All Hazard Mitigation Plan.

The County Clerk plans to purchase new election system and voting equipment for the entire county, purchase and implement an upgraded Accounts Payable module for the financial system which will improve the claims process and make up to date balances available to all users, continue to back index documents, as well as recently scanned plats.

The County Administrator's Office plans to purchase equipment and software to implement the inventoried asset portion of the Fixed Asset Management Policy and work with the Treasurer and County Clerk to implement new software, AP Workflow, Budget Workflow and Excel Connector GL into the CIVIC financial system. The Grant Administration and Oversight Committee plans to develop and recommend a simplified Grants Policy. The Grants Administrator/PCOM plans to continue to research GATA compliance requirements and recommend additional policies and procedures as needed, develop procedures for tracking and monitoring all County grants, audit and assist the 708 Mental Health Board with all administrative needs, research and develop Transit Grant Management requirements between the County and The Workshop, and work with Jo Daviess County Transit to replace the roof on the original Transit Facility.

The Health Department plans to continue to renovate property in the Village of Elizabeth and develop additional services at that location, update the animal control ordinance, update department policies, and implement a strategic plan and a workforce development plan.

The Planning & Development Department plans to continue to provide administrative assistance to NWILED, complete digital conversion of County wide address database, expected to receive permit

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

applications for two community solar farm projects, and begin the process of updating the Jo Daviess County Comprehensive Plan.

The Supervisor of Assessment Office plans to continue to work closely with the Township Assessors providing education and training, provide education and guidance for new Board of Review (BOR) member, keep tax cycle on track with goal of completing BOR hearings by the end of December 2019, plans to send four staff members to classes to meet educational requirements, develop a cost schedule policy for Township Districts that have Township Assessor vacancies or work is not complete.

The Treasurer plans to complete an office remodel and security improvement project which includes additional office space, painting, carpeting and some new furniture.

The Circuit Clerk plans to purchase software and hardware that is needed to maintain the civil e-filing and to implement criminal e-filing that is ordered by the Supreme Court.

The GIS/IT Department plans to complete the SAN/virtual servers upgrade project, upgrade all workstations and laptops to the Windows 10 operating system, upgrade all servers to the Windows 2012R2 or newer server operating systems, assist with implementation of the Next Generation 911 phone system and equipment, review cyber security vulnerabilities on the County's network and implement necessary security measures, and continue to develop/maintain GIS data layers for use by all County offices and the public and also in the Next Generation 911 phone system and Spillman public safety software used by the Sheriff's office.

Acknowledgements
Preparation of the FY2020 Jo Daviess County budget was truly a team effort and was accomplished only through the combined efforts, cooperation and participation of all County officials, Department Heads, County staff and agencies, the Finance, Tax, & Budgets Committee, County Board committees, and the County Board.

Thank you to the members of the Jo Daviess County Board and members of the Finance, Tax, & Budgets Committee for your participation and dedicated commitment in developing the FY2020 Jo Daviess County budget. Thank you to County Treasurer Melisa Hammer, Chief County Assessment Officer Laura Edmonds, and County Clerk Angie Kaiser and members of your respective staff for providing timely financial information throughout the FY2020 budget process. Thank you to all County Department Heads, for your cooperation and participation over several months of budget planning and preparation. I would also like to thank Mary Althof and Michelle Bennett for their assistance, expertise and technical support in preparing this budget.

I am pleased to present to you the FY2020 Jo Daviess County Annual Budget, Appropriations Ordinance, and Tax Levy Ordinance for your approval and adoption.

Respectfully submitted,

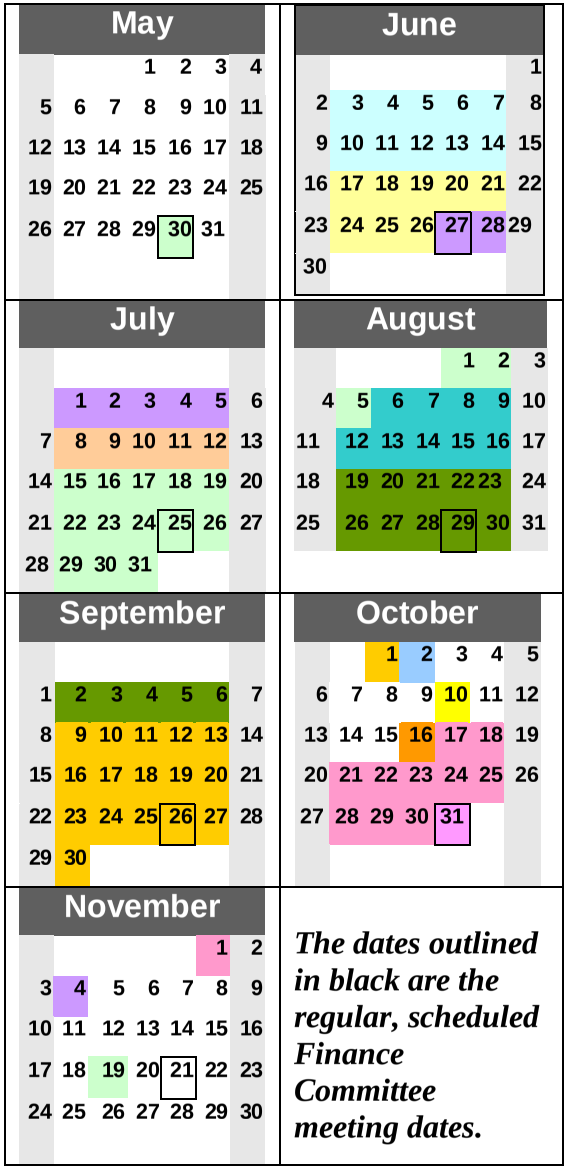
Dan Reimer
Jo Daviess County Administrator

FY2020 JDC Budget Preparation Schedule

Approved by the Finance, Tax, and Budgets Committee May 30, 2019

	Budget Phase	Responsibility	Starting	Ending
1.	Approve FY2020 Budget Preparation Schedule Completed	Finance Committee	5/30/19	5/30/19
2.	Distribute Round 1 revenue estimate documents and forms week of June 4th; Completed and types; revenue estimates due June 14th	Department Heads County Administrator	6/03/19	6/14/19
3.	Assemble master sheet of all revenue projections and evaluate changes Completed corporate comparative data); prepare report for Finance Committee	County Administrator	6/17/19	6/26/19
4.	Review revenue estimates, establish budget guidelines, determine preliminary tax levy distribution, set initial target funding amounts for departments & agencies, prepare expense budget document/forms Completed	Finance Committee County Administrator	6/27/19	7/05/19
5.	Distribute budget guidelines & expense budget documents and forms to Department Heads and agencies week of July 8th. Completed	County Administrator	7/08/19	7/12/19
6.	Department Heads and agencies develop expense estimates, budget Completed due August 5th.	Department Heads Agencies Committees	7/15/19	8/05/19
7.	Develop preliminary budget; departments review budget proposals with County Administrator, organize & summarize, prepare for joint committee meetings. Completed	County Administrator	8/06/19	8/16/19
8.	Joint committee meetings; Finance Committee and parent committees meet to review department and agency budgets, as Completed approve budget plans and move budgets forward individually to draft budget document, Round 2 Revenue Estimates due	Department Heads Finance Committee County Administrator	8/19/19	9/06/19
9.	Prepare Budget Review Session Guides; prepare draft budget documents Completed	County Administrator	9/09/19	10/01/19
10.	Budget Workshop – Step 1: Review and approve tax levy; Step 2: Review General Fund revenue estimates; Step 3: Review and approve Special Fund budgets, review only unfunded requests Completed	County Board County Administrator	10/02/19	10/02/19
11.	Budget Workshop – Step 4: Review and approve General Fund expense budgets, review only unfunded requests Completed	County Board County Administrator	10/10/19	10/10/19
12.	Budget Workshop – Step 5: Make decisions on unfunded requests; Completed required decisions to complete comprehensive budget process.	County Board County Administrator	10/16/19	10/16/19
13.	Prepare recommended budget for distribution to County Board Completed	County Administrator	10/17/19	11/01/19
14.	Publish Truth in Taxation notice (if applicable) & notice of availability Completed budget and hold Truth in Taxation hearing.	County Board County Administrator County Clerk	11/04/19	11/14/19
15.	Presentation of FY2019 budget - Adopt Budget, Appropriation Ordinance & Tax Levy Ordinance	County Board County Administrator	11/19/19	11/19/19

2019



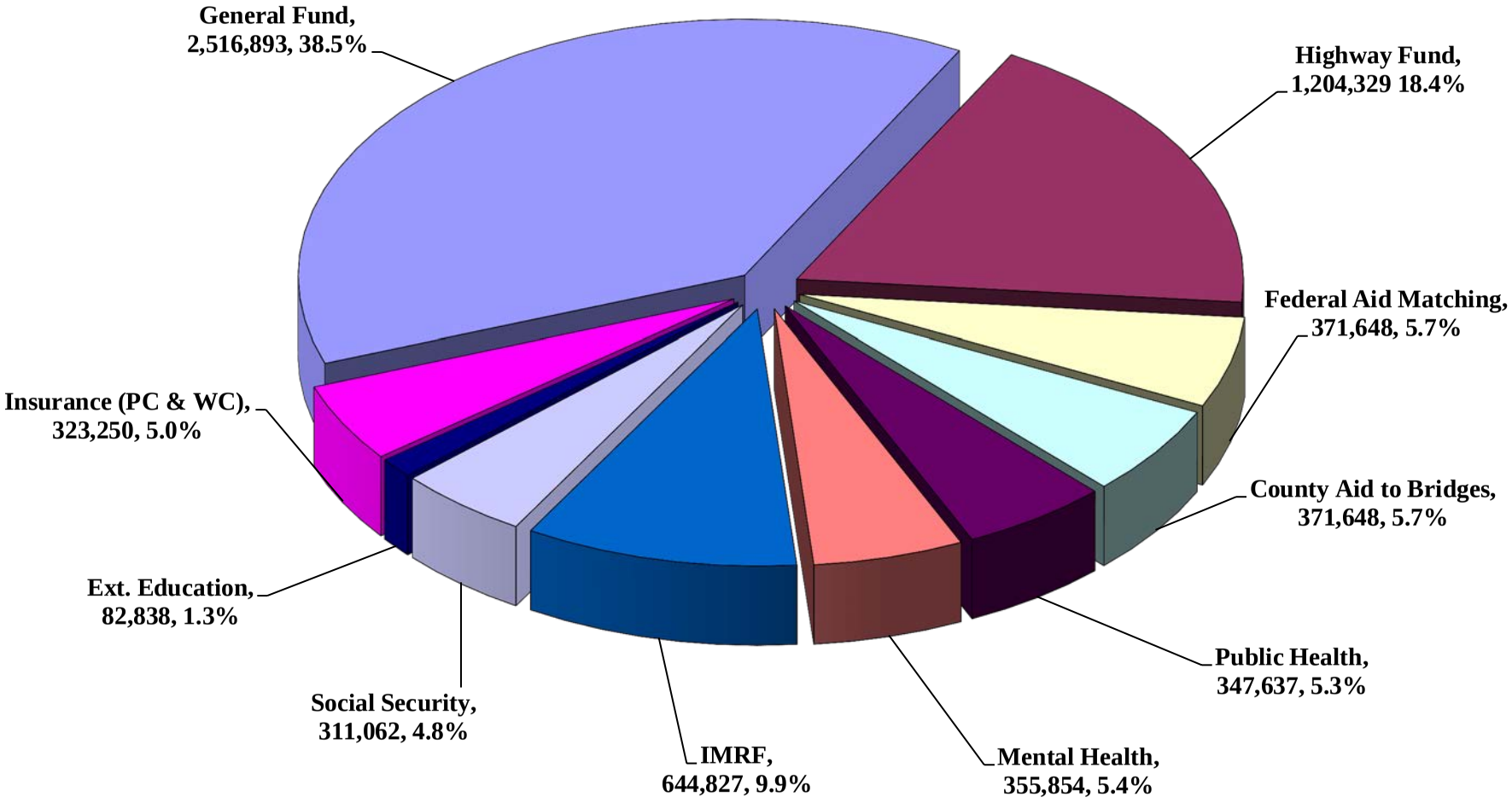
The dates outlined in black are the regular, scheduled Finance Committee meeting dates.

j

Jo Daviess County, Illinois
Tax Rates and Extensions
Proposed 2019 (payable 2020)
November 19, 2019

	2016				2017				2018				2019				
	Tax Levy				Tax Levy				Tax Levy				Tax Levy				
	ACTUAL				ACTUAL				ACTUAL				*ESTIMATED*				
Assessed valuation	$692,607,811				$710,933,314				$729,849,444				$743,295,651				
$ Increase	$14,323,481				$18,325,503				$18,916,130				$13,446,207				
% Increase	2.1%				2.6%				2.7%				1.8%				FY2019
		Actual		%		Actual		%		Actual		%		Proposed		%	Est. Fund Balance
County Levy (max. rate)	**Rate**	**Levy**	+/(-)	Change	**Rate**	**Levy**	+/(-)	Change	**Rate**	**Levy**	+/(-)	Change	**Rate**	**Levy**	+/(-)	Change	(12/01/19)
General County (as needed)	0.32321	**$2,238,578**	$79,076	3.66%	0.33184	**$2,359,161**	$120,583	5.39%	0.33695	**$2,459,228**	$100,067	4.24%	0.33861	**$2,516,893**	$57,665	2.34%	$3,473,269
County Highway (.200)	0.15464	**$1,071,049**	$31,259	3.01%	0.15878	**$1,128,820**	$57,771	5.39%	0.16123	**$1,176,736**	$47,916	4.24%	0.16203	**$1,204,329**	$27,592	2.34%	$1,248,215
Federal Aid Matching (.050)	0.04933	**$341,663**	$5,051	1.50%	0.04999	**$355,396**	$13,732	4.02%	0.04995	**$364,560**	$9,164	2.58%	0.05000	**$371,648**	$7,088	1.94%	$1,660,352
County Aid to Bridges (.050)	0.04933	**$341,663**	$5,051	1.50%	0.04999	**$355,396**	$13,732	4.02%	0.04995	**$364,560**	$9,164	2.58%	0.05000	**$371,648**	$7,088	1.94%	$564,692
Public Health (.120)	0.04668	**$323,309**	$53	0.02%	0.04793	**$340,750**	$17,441	5.39%	0.04654	**$339,672**	-$1,078	-0.32%	0.04677	**$347,637**	$7,965	2.34%	$611,037
Mental Health (.150)	0.05036	**$348,797**	$3	0.00%	0.04906	**$348,784**	-$13	0.00%	0.04764	**$347,700**	-$1,084	-0.31%	0.04788	**$355,854**	$8,154	2.35%	$38,428
IMRF (as needed)	0.07821	**$541,689**	$17	0.00%	0.07971	**$566,685**	$24,996	4.61%	0.08150	**$594,827**	$28,142	4.97%	0.08675	**$644,827**	$50,000	8.41%	$534,484
Social Security Tax (as needed)	0.04260	**$295,051**	$36,265	14.01%	0.04389	**$312,029**	$16,978	5.75%	0.04262	**$311,062**	-$967	-0.31%	0.04185	**$311,062**	$0	0.00%	$228,191
Extension Education (.050)	0.01172	**$81,174**	$17	0.02%	0.01142	**$81,189**	$15	0.02%	0.01109	**$80,940**	-$248	-0.31%	0.01114	**$82,838**	$1,897	2.34%	$1
Insurance (as needed)	0.05288	**$366,251**	-$36,202	-9.00%	0.04561	**$324,257**	-$41,994	-11.47%	0.04429	**$323,250**	-$1,006	-0.31%	0.04349	**$323,250**	$0	0.00%	$778,388
COUNTY TOTALS	**0.85896**	**$5,949,224**	$120,591	2.07%	**0.86822**	**$6,172,465**	$223,241	3.75%	**0.87176**	**$6,362,536**	$190,070	3.08%	**0.87852**	**$6,529,985**	$167,450	2.63%	
Dollar change from previous year		$120,591				$223,241				$190,070				$167,450			
% change from previous year		2.07%				3.75%				3.08%				2.63%			
Special Service Area #1		**$77,969**	$4,968	6.81%		**$79,000**	$1,031	1.32%	0.0797	**$81,007**	$2,007	2.54%	0.1	**$101,627**	$20,620	25.45%	
Special Service Area #2 & 4		**$56,001**	-$2,004	-3.46%		**$59,606**	$3,604	6.44%	0.0972	**$61,702**	$2,096	3.52%	0.1000	**$63,485**	$1,783	2.89%	
Special Service Area #3		**$0**	$0	0.00%		**$0**	$0	0.00%	0.0000	**$0**	$0	0.00%	0.0000	**$0**	$0	0.00%	
Special Service Area #5		**$28,419**	$236	0.84%		**$28,374**	-$44	-0.16%	0.1100	**$27,741**	-$633	-2.23%	0.1100	**$27,741**	$0	0.00%	
Special Service Area #6		**$131,529**	$687	0.53%		**$131,943**	$414	0.31%	0.9885	**$377,001**	$245,058	185.73%	0.9885	**$381,387**	$4,386	1.16%	
SSA TOTALS		**$293,918**	$3,887	1.34%		**$298,923**	$5,005	1.70%		**$547,450**	$248,527	83.14%		**$574,240**	$26,790	4.89%	
Dollar change from previous year		$3,887				$5,005				$248,527				$26,790			
% change from previous year		1.3%				1.7%				83.1%				**4.9%**			
TOTAL OVERALL LEVY		**$6,243,142**	$124,479	2.03%		**$6,471,388**	$228,246	3.66%		**$6,909,986**	$438,598	6.78%		**$7,104,225**	$194,239	2.81%	
Dollar change from previous year		$124,479				$228,246				$438,598				$194,239			
% change from previous year		2.03%				3.66%				6.78%				**2.81%**			

Jo Daviess County
2019 Property Tax Levy (Payable FY2020)
(Less Special Service Areas) - $6,529,985



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 FY2020, an estimated three (3) months of operating expense is required to be retained in this fund. Therefore $2,211,600 is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund and not scheduled for expense during the period.

General Fund FY2020 Budget Summary

REVENUES

FINAL 11/19/2019

Fund Balance ending FY2019: $ 3,473,269

Acct. No.	Acct. Title	Year Ended Nov. 30 2016 ACTUAL	Year Ended Nov. 30 2017 ACTUAL	Year Ended Nov. 30 2018 ACTUAL	**Year Ended Nov. 30 2019** Budget	10-mo Actual	**Est. Actual 2019**	**Year Ended Nov. 30 2020 Proposed 2020**	**$ Amount Budget Change 2019 to 2020**	**% Change 19 to '20**
	TAXES	2,158,226	2,240,459	2,359,231	2,466,932	1,974,100	**2,459,228**	**2,516,893**	49,961	2.0%
	LICENSES & PERMITS	263,614	266,996	266,228	264,040	290,774	**295,875**	**276,050**	12,010	4.5%
	INTERGOVERNMENTAL	2,448,319	2,343,231	2,464,469	2,418,635	2,264,919	**2,616,568**	**2,754,825**	336,190	13.9%
	STATE GRANTS	0	0	0	0	10,126	**10,126**	**0**	0	0.0%
	FEDERAL GRANTS	195,101	126,395	126,821	89,800	31,176	**98,700**	**104,700**	14,900	16.6%
	OTHER INTERGOVERNMENTAL	480,278	353,459	393,219	375,403	292,476	**380,268**	**431,043**	55,640	14.8%
	FINES & FORFEITURES	426,011	433,033	409,622	383,200	220,811	**344,500**	**328,225**	(54,975)	-14.3%
	SERVICE CHARGES	452,187	464,725	531,929	377,715	302,619	**368,135**	**420,880**	43,165	11.4%
	PRINTING FEES	29,154	25,447	25,150	19,500	15,798	**21,241**	**17,200**	(2,300)	-11.8%
	OTHER REVENUES	79,691	79,087	92,238	74,201	78,698	**102,045**	**98,701**	24,500	33.0%
	INTERFUND TRANSFERS	1,195,531	1,178,484	1,115,979	1,143,324	919,937	**1,093,800**	**1,311,332**	168,008	14.7%
	Total	7,728,111	7,511,316	7,784,886	**7,612,750**	6,401,433	**7,790,486**	**8,259,849**	647,099	8.5%
	Total less Grants & State Rev. Stamps	7,425,148	7,257,221	7,518,166	**7,522,950**	6,360,132	**7,681,660**	**8,155,149**	632,199	8.4%
	Total less Grants, IFT's, State Rev. Stamps	6,229,618	6,078,738	6,402,187	**6,379,626**	5,440,195	**6,587,860**	**6,843,817**	464,191	7.3%
Detail of above totals										
	TAXES									
31110	Property Taxes	2,158,226	2,240,459	2,359,231	**2,466,932**	1,974,100	**2,459,228**	**2,516,893**	49,961	2.0%
	LICENSES & PERMITS									
32110	Liquor Licenses	28,450	30,275	30,800	**30,000**	39,625	**39,625**	**31,000**	1,000	3.3%
32210	Marriage Licenses	17,280	17,820	16,340	**18,990**	11,835	**14,000**	**16,500**	(2,490)	-13.1%
32310	Guest Accommodations Fees	159,350	158,925	160,700	**162,500**	174,550	**175,000**	**170,000**	7,500	4.6%
32510	Annual Billboard Fees	2,775	2,775	2,775	**1,850**	1,850	**1,850**	**1,850**	0	0.0%
32610	Building Permits	55,409	56,501	52,563	**50,000**	58,514	**61,000**	**56,000**	6,000	12.0%
32710	Communications Tower Fees	350	700	3,050	**700**	4,400	**4,400**	**700**	0	0.0%
32810	Wind Energy Fees	0	0	0	**0**	0	**0**	**0**	0	0.0%
	INTERGOVERNMENTAL									
34110	State Income Tax	1,123,253	1,059,847	1,105,045	**1,115,402**	1,060,204	**1,207,797**	**1,219,875**	104,473	9.4%
34210	Corporate Personal Property Rplc. Tax	141,289	150,662	130,370	**127,785**	171,667	**148,868**	**144,458**	16,673	13.0%
34220	County Supplemental Sales Tax (1/4%)	699,030	651,608	688,680	**666,200**	563,083	**681,793**	**681,793**	15,593	2.3%
34410	County Sales Tax (1%)	187,882	180,893	205,372	**189,938**	171,295	**209,479**	**314,219**	124,281	65.4%
34510	Local Use Tax	296,091	299,533	334,188	**318,610**	298,058	**368,019**	**393,780**	75,170	23.6%
34520	Inheritance Tax	0	0	0	**0**	0	**0**	**0**	0	#DIV/0!
34705	Live Scan Programs Grant	0	0	0	**0**	0	**0**	**0**	0	#DIV/0!
34730	Death Certificate Surcharge	774	689	815	**700**	612	**612**	**700**	0	0.0%
	STATE GRANTS									
34734	Illinois Emergency Alarms Systems Grant	0	0	0	**0**	0	**0**	**0**	0	#DIV/0!
34738	State of Illinois Grants	0	0	0	**0**	10,126	**10,126**	**0**	0	#DIV/0!

General Fund FY2020 Budget Summary

REVENUES

FINAL 11/19/2019

Fund Balance ending FY2019: $ 3,473,269

Acct. No.	Acct. Title	Year Ended Nov. 30 2016 ACTUAL	Year Ended Nov. 30 2017 ACTUAL	Year Ended Nov. 30 2018 ACTUAL	**Year Ended Nov. 30 2019** Budget	10-mo Actual	**Est. Actual 2019**	**Year Ended Nov. 30 2020 Proposed 2020**	**$ Amount Budget Change 2019 to 2020**	**% Change 19 to '20**
	FEDERAL GRANTS									
34820	Victim Assistance Grant	19,100	19,100	19,100	**19,100**	11,142	**19,100**	**19,100**	0	0.0%
34821	IL Law Enforcement Alarm System	3,757	4,195	255	**0**	0	**0**	**0**	0	#DIV/0!
34825	USDOJ Bulletproof Vest Partner Grant	5,505	0	0	**0**	0	**0**	**6,000**	6,000	#DIV/0!
34830	Federal Entitlement Land (PLIT payments)	18,779	19,198	19,599	**19,600**	20,034	**19,600**	**19,600**	0	0.0%
34835	USDOJ-COPS	0	0	0	**0**	0	**0**	**0**	0	#DIV/0!
34840	Federal Control Land Lease	118,000	51,073	65,356	**51,100**	0	**60,000**	**60,000**	8,900	17.4%
34845	USDOJ-SCAAP	2,610	0	0	**0**	0	**0**	**0**	0	#DIV/0!
34865	Holiday Patrol Grant	24,131	32,829	18,036	**0**	0	**0**	**0**	0	#DIV/0!
34875	Hemp Grant Revenue	3,220	0	4,475	**0**	0	**0**	**0**	0	#DIV/0!
	OTHER INTERGOVERNMENTAL									
34920	Election Reimbursement	10,980	4,635	21,793	**15,000**	17,436	**17,436**	**22,000**	7,000	46.7%
34930	Fish/Wildlife Refuge Act JDC 80%	5,505	6,266	5,078	**5,000**	5,819	**5,819**	**5,800**	800	16.0%
34931	Fish/Wildlife Refuge Act RR SCH 20%	1,376	1,567	1,269	**1,300**	1,455	**1,455**	**1,400**	100	7.7%
34940	Salary Reimbursement (State)	449,412	326,125	330,201	**323,575**	252,382	**323,575**	**369,815**	46,240	14.3%
34708	ITTF Grant - UCP	0	0	588	**0**	0	**0**	**0**	0	#DIV/0!
34951	Code Red Program	4,410	7,685	7,685	**7,685**	7,685	**7,685**	**7,685**	0	0.0%
34952	Spillman CAD Intergovernmental Agreements	0	3,502	3,708	**3,708**	3,708	**3,708**	**3,708**	0	0.0%
34953	Spillman IT Support Intergovernmental Agreements	0	274	45	**135**	45	**90**	**135**	0	0.0%
34985	Emergency Mgmt. Assistance Grant Program	8,595	3,406	22,852	**19,000**	3,945	**20,500**	**20,500**	1,500	7.9%
34990	Sheriff's I.L.E.T.S.B. Reimb	0	0	0	**0**	0	**0**	**0**	0	#DIV/0!
	FINES & FORFEITURES									
35110	Court Costs, Fines, & Fees	272,845	291,307	273,728	**260,000**	194,270	**219,000**	**200,000**	(60,000)	-23.1%
35210	Criminal Fines	38,040	37,427	29,754	**22,000**	22,795	**22,000**	**22,000**	0	0.0%
35410	Penalties on Tax Collection	108,555	103,723	103,476	**100,000**	0	**100,000**	**105,000**	5,000	5.0%
35510	Law Library Fees	5,890	0	0	**0**	0	**0**	**0**	0	#DIV/0!
35710	NSF Replacement	214	275	250	**200**	125	**200**	**225**	25	12.5%
35810	Zoning Violations	466	300	2,414	**1,000**	3,621	**3,300**	**1,000**	0	0.0%
	SERVICE CHARGES									
36110	Sheriff's Fees	42,422	39,863	44,349	**33,000**	30,621	**33,000**	**33,000**	0	0.0%
36210	Housing of Prisoners	23,301	12,061	28,192	**20,000**	23,162	**22,000**	**20,000**	0	0.0%
36215	States Attorney's Fees	7,713	8,277	7,886	**7,600**	5,955	**7,200**	**7,000**	(600)	-7.9%
36310	Public Defender Fees	3,463	3,715	3,497	**2,000**	3,660	**3,700**	**900**	(1,100)	-55.0%
36315	Hearing Fees	6,500	6,775	11,800	**7,500**	8,600	**10,125**	**7,600**	100	1.3%
36700	Revenue Stamps (County Portion)	53,931	63,850	69,950	**59,542**	58,247	**62,577**	**62,577**	3,035	5.1%
36702	Zoning Booklets	25	0	10	**25**	5	**5**	**25**	0	0.0%
36706	County Clerk's Earnings	154,182	147,781	154,258	**182,798**	131,556	**159,678**	**159,678**	(23,120)	-12.6%
36709	Zoning Certificate Fees	14,425	14,515	11,370	**9,750**	7,625	**9,500**	**9,750**	0	0.0%
36711	Indemnity Fees	5,500	5,040	5,000	**3,500**	0	**4,000**	**4,000**	500	14.3%
36712	Zoning Administration Fees	800	200	625	**500**	250	**250**	**250**	(250)	-50.0%
36713	State Portion Revenue Stamps	107,861	127,700	139,900	**0**	0	**0**	**0**	0	#DIV/0!

General Fund FY2020 Budget Summary

REVENUES

FINAL 11/19/2019

Fund Balance ending FY2019: $ 3,473,269

Acct. No.	Acct. Title	Year Ended Nov. 30 2016 ACTUAL	Year Ended Nov. 30 2017 ACTUAL	Year Ended Nov. 30 2018 ACTUAL	**Year Ended Nov. 30 2019** Budget	10-mo Actual	**Est. Actual 2019**	**Year Ended Nov. 30 2020 Proposed 2020**	**$ Amount Budget Change 2019 to 2020**	**% Change 19 to '20**
36715	Service Contract (GGMI)		0	18,000	**18,000**	0	**18,000**	**80,000**	62,000	344.4%
36717	Devnet User Fee- Townships	0	289	1,896	**1,500**	0	**2,200**	**2,200**	700	46.7%
36721	Assessment Subscription Website	0	0	433	**0**	3,010	**3,900**	**3,900**	3,900	#DIV/0!
36803	Court Security Fees	32,064	34,660	34,763	**32,000**	29,929	**32,000**	**30,000**	(2,000)	-6.3%
	PRINTING FEES									
37110	Delinquent Publications	7,050	4,310	5,221	**4,000**	0	**5,000**	**5,000**	1,000	25.0%
37410	Assessor Copy/Fax Fees	14,124	14,492	14,385	**12,000**	9,707	**12,000**	**12,000**	0	0.0%
37411	Planning & Dev. Copy/Fax Fees	0	0	1,155	**0**	242	**241**	**200**	200	#DIV/0!
37610	Duplicate Tax Bills	7,980	6,644	4,389	**3,500**	5,849	**4,000**	**0**	(3,500)	-100.0%
	OTHER REVENUES									
38110	Interest	13,286	14,124	19,137	**14,000**	10,356	**14,000**	**13,000**	(1,000)	-7.1%
38112	CD Interest	4,066	3,749	3,750	**4,000**	22,916	**27,000**	**29,000**	25,000	625.0%
38114	I.P.T.I.P. Interest	14	0	0	**0**	0	**0**	**0**	0	#DIV/0!
38115	Emergency Planning Interest	1	1	1	**1**	1	**1**	**1**	0	0.0%
38120	Collector Account Interest	1,058	0	1,290	**1,200**	0	**1,250**	**1,300**	100	8.3%
38135	Franchise Fees	42,432	43,062	46,849	**41,000**	35,553	**46,000**	**46,000**	5,000	12.2%
38136	Purchasing Card Rebate	580	1,102	1,195	**500**	0	**1,000**	**1,000**	500	100.0%
38140	Donations	0	0	4,226	**0**	0	**0**	**0**	0	#DIV/0!
38157	Workers Comp Proceeds	0	127	209	**0**	6,944	**6,944**	**0**	0	#DIV/0!
38155	Additional Recorder Fee- County	2,189	2,158	1,398	**0**	0	**0**	**0**	0	#DIV/0!
38160	Additional Recorder Fee- Rec Auto	0	0	0	**0**	0	**0**	**0**	0	#DIV/0!
38861	Walmart Giving Grant	2,400	0	0	**0**	0	**0**	**0**	0	#DIV/0!
38905	Dues & Meeting Reimbursement from UCCI	1,725	3,650	3,650	**3,000**	875	**3,000**	**3,000**	0	0.0%
38906	ICRMT Reimbursement	0	0	0	**0**	0	**0**	**0**	0	#DIV/0!
38910	Miscellaneous	2,884	212	4,690	**500**	120	**200**	**300**	(200)	-40.0%
38911	Sheriff's Dept. Miscellaneous	5,217	7,462	3,363	**8,000**	483	**1,200**	**3,500**	(4,500)	-56.3%
38930	Addressing Fees	3,840	3,440	2,480	**2,000**	1,450	**1,450**	**1,600**	(400)	-20.0%
	INTERFUND TRANSFERS									
39910	Transfer in from Highway Audit Fees	9,016	0	0	**0**	0	**0**	**0**	0	#DIV/0!
39911	Transfer in from Public Health - Audit Fees	2,939	0	0	**0**	0	**0**	**0**	0	#DIV/0!
39912	Transfer in from HHC - Audit Fees	1,331	0	0	**0**	0	**0**	**0**	0	#DIV/0!
39913	Transfer in from ETSB (911) - Audit Fees	893	0	0	**0**	0	**0**	**0**	0	#DIV/0!
39914	Transfer in from Tourism - H/M Tax Administration	68,275	35,142	0	**0**	0	**0**	**0**	0	#DIV/0!
39915	Transfer in from HHC - Payroll/AP Claims	4,666	0	0	**0**	0	**0**	**0**	0	#DIV/0!
39916	Transfer in from Rabies Fund	0	0	0	**0**	0	**0**	**0**	0	#DIV/0!
39936	Transfer in Maintenance/Child Support Fund	10,000	10,000	10,000	**10,000**	10,000	**10,000**	**10,000**	0	0.0%
39937	Transfer in Probation Services Fund	0	0	0	**0**	0	**0**	**0**	0	#DIV/0!
39938	Transfer in SS Fund (For SS & Medicare)	304,872	310,279	319,302	**342,229**	267,621	**325,000**	**366,689**	24,460	7.1%
39939	Transfer in IMRF Fund (For IMRF & SLEP)	575,389	565,767	571,836	**568,569**	437,315	**545,000**	**705,677**	137,108	24.1%
39950	Transfer in from PH - Payroll/AP Claims	11,983	11,983	11,983	**11,983**	9,985	**11,983**	**11,983**	0	0.0%
39957	Transfer in from Transit - Admin Expense	13,005	5,088	6,072	**5,000**	3,036	**6,000**	**6,000**	1,000	20.0%

General Fund FY2020 Budget Summary

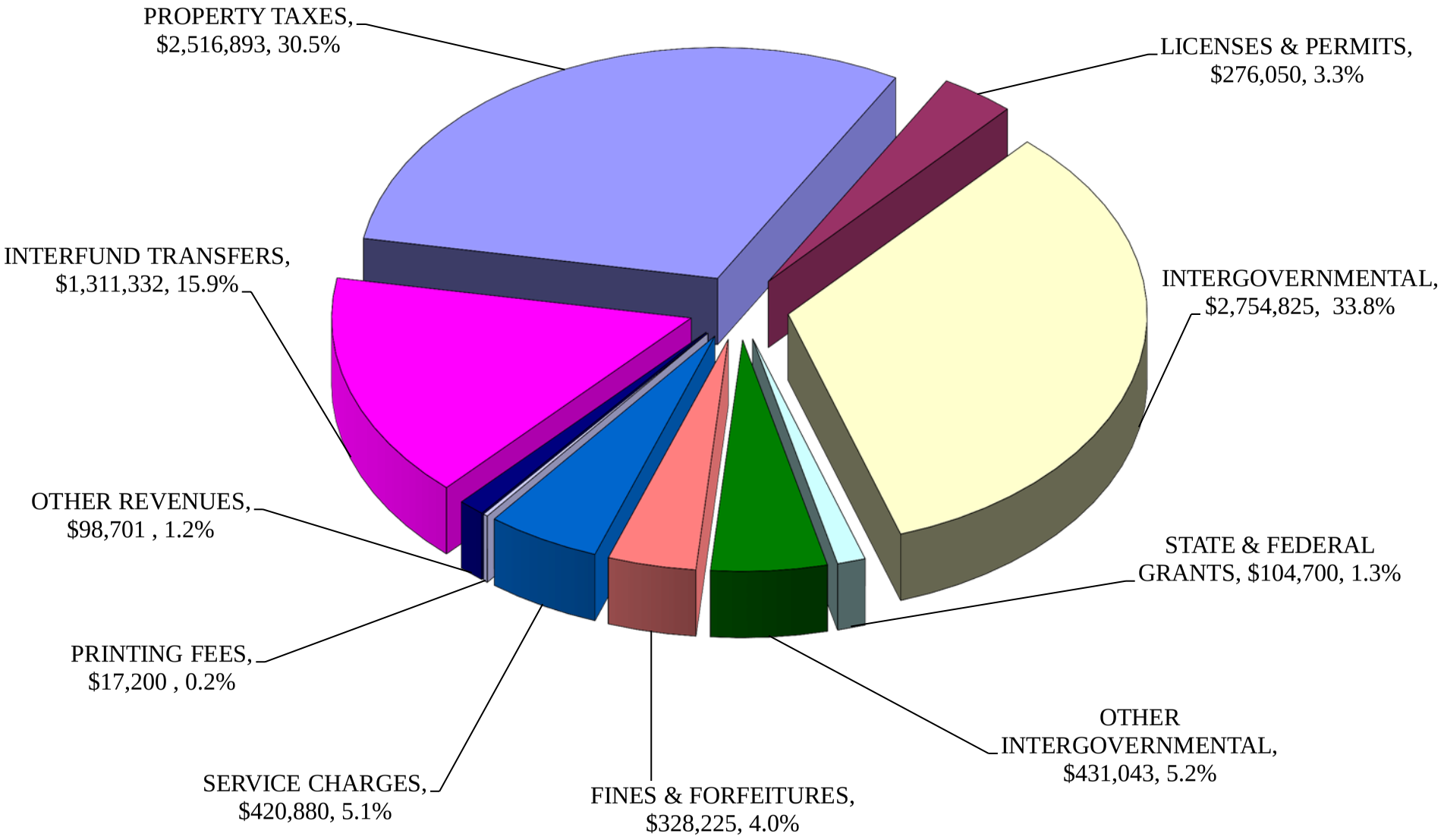
REVENUES

FINAL 11/19/2019

Fund Balance ending FY2019: $ 3,473,269

Acct. No.	Acct. Title	Year Ended Nov. 30 2016 ACTUAL	Year Ended Nov. 30 2017 ACTUAL	Year Ended Nov. 30 2018 ACTUAL	**Year Ended Nov. 30 2019** Budget	10-mo Actual	**Est. Actual 2019**	**Year Ended Nov. 30 2020 Proposed 2020**	**$ Amount Budget Change 2019 to 2020**	**% Change 19 to '20**
39958	Transfer in from Gen. Capital Eq. Fund	0	41,600	0	**0**	0	**0**	**0**	0	#DIV/0!
39960	Transfer in ETSB (911)	120,416	120,416	120,416	**120,416**	119,880	**120,416**	**120,416**	0	0.0%
39961	Transfer in from Tourism Audit Fees	2,860	0	0	**0**	0	**0**	**0**	0	#DIV/0!
39962	Transfer in fron Econ. Dev. & Investment Fund	14,641	14,928	15,410	**15,507**	15,507	**15,507**	**18,927**	3,420	22.1%
39964	Transfer in from Working Cash Fund	0	0	0	**0**	0	**0**	**0**	0	#DIV/0!
39965	Transfer in from Treasurer Auto Fund	0	0	0	**0**	0	**0**	**0**	0	#DIV/0!
39966	Transfer in for Information & Communications	54,744	62,780	60,460	**68,620**	56,092	**58,894**	**64,940**	(3,680)	-5.4%
39967	Transfer in from Mental Health Fund	500	500	500	**1,000**	500	**1,000**	**6,700**	5,700	570.0%
39968	Misc. Interfund Transfer	0	0	0	**0**	0	**0**	**0**	0	#DIV/0!
		7,728,111	7,511,316	7,784,886	7,612,750	6,401,433	7,790,486	8,259,849	647,099	8.5%
	Total Expenditures	7,534,425	7,374,956	7,718,455	8,226,871	6,325,002	8,055,875	9,009,759	782,888	9.5%
	Net Revenues over Expenditures	193,685	136,359	66,431	(614,121)	76,431	(265,389)	(749,910)	(135,789)	22.1%
	Fund Balance, beginning of year	3,342,182	3,535,867	3,672,227	3,738,658	3,738,658	3,738,658	3,473,269	(265,389)	-7.1%
	Fund Balance, end of year	3,535,867	3,672,227	3,738,658	3,124,537	3,815,089	3,473,269	2,723,359	(401,178)	-12.8%

Estimated FY2020
General Fund Revenue
$8,259,849



General Fund FY2020 Budget Summary

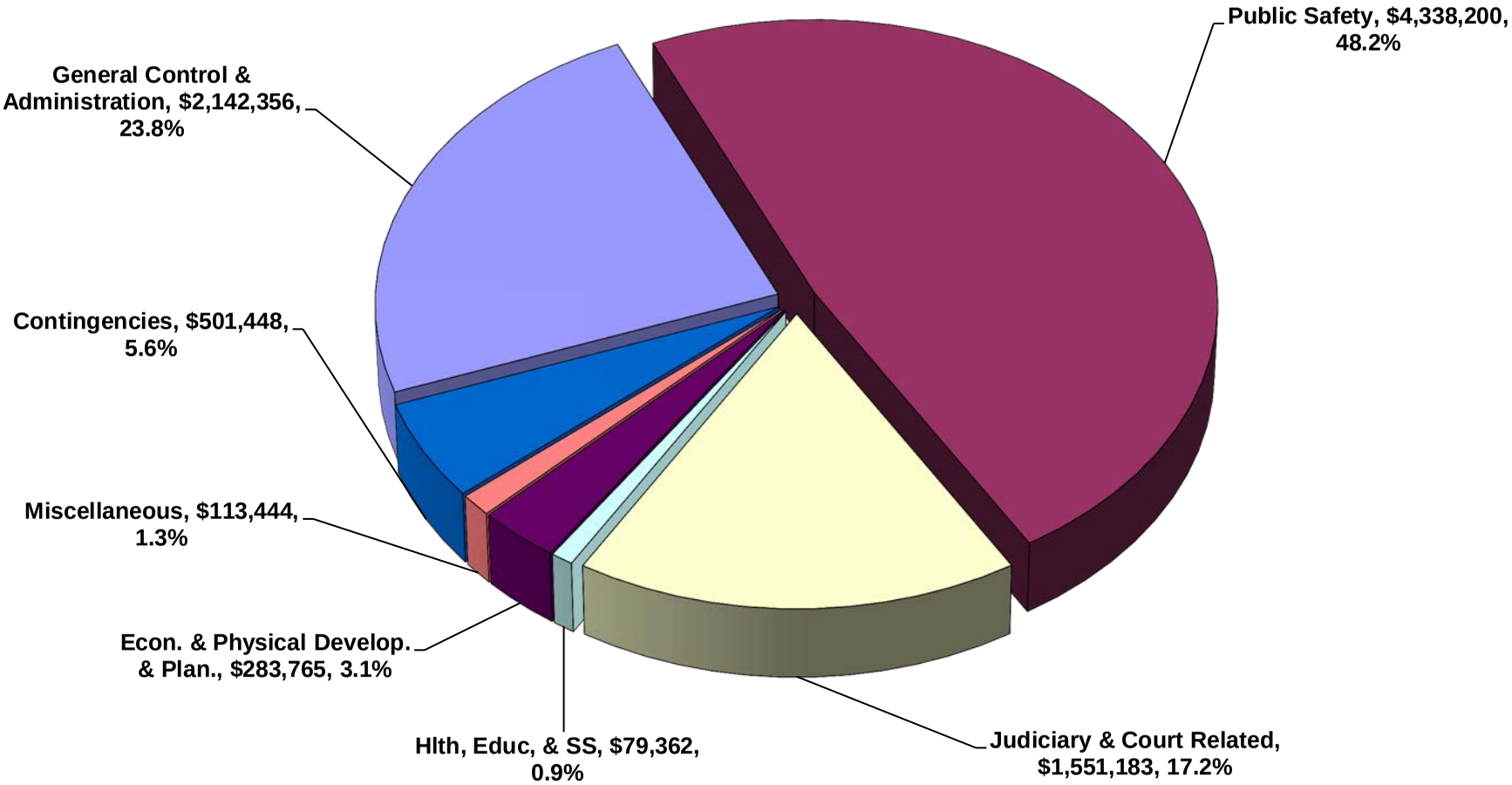
EXPENDITURES

Acct. No.	Account Title	Year Ended Nov. 33 2016 ACTUAL	Year Ended Nov. 30 2017 ACTUAL	Year Ended Nov. 30 2018 Budget	Year Ended Nov. 30 2018 Actual	Variance Budget to Actual	Year Ended Nov. 30 2019 Budget	Year Ended Nov. 30 2019 Est. Actual	Variance Budget to Actual	Year Ended Nov. 30 2020 **Budget**	$ Amount Budget Change 19 to '20	% Budget Change 19 to '20
	General Control & Administration	1,724,900	1,727,517	2,051,048	1,915,745	(135,303)	2,027,836	1,952,583	(75,253)	2,142,356	114,520	5.6%
	Miscellaneous	189,842	189,699	214,729	181,901	(32,828)	95,644	68,990	(26,654)	113,444	17,800	18.6%
	Public Safety	3,589,072	3,704,668	3,970,290	3,856,695	(113,595)	3,967,034	3,955,166	(11,868)	4,338,200	371,166	9.4%
	Judiciary & Court Related	1,342,040	1,320,501	1,424,008	1,320,327	(103,681)	1,441,880	1,407,118	(34,762)	1,551,183	109,303	7.6%
	Hlth, Educ, & SS	79,631	77,322	79,004	79,697	693	79,426	79,426	0	79,362	(64)	-0.1%
	Econ. & Physical Develop. & Planning	241,802	229,715	266,971	238,556	(28,415)	271,879	249,420	(22,459)	283,765	11,886	4.4%
	Contingencies	367,138	125,534	125,534	125,534	0	343,172	343,172	0	501,448	158,276	46.1%
	Total	**7,534,425**	**7,374,956**	**8,131,584**	**7,718,455**	**(413,129)**	**8,226,871**	**8,055,875**	**(170,996)**	**9,009,759**	782,887	9.5%
Detail of above totals												
General Control & Administration												
40101	Courthouse	109,113	91,271	126,945	108,641	(18,304)	144,601	144,601	0	146,677	2,076	1.4%
40102	County Board	86,259	107,766	120,476	110,253	(10,223)	120,476	117,783	(2,693)	124,208	3,732	3.1%
40103	County Administrator	183,793	193,925	218,140	203,512	(14,628)	217,201	210,701	(6,500)	228,333	11,132	5.1%
40104	County Treasurer	242,335	251,365	279,950	265,612	(14,338)	286,284	276,443	(9,841)	302,516	16,232	5.7%
40105	Tax Extension & Collection	16,969	15,441	19,700	16,479	(3,221)	19,700	18,510	(1,190)	20,200	500	2.5%
40106	County Clerk/Recorder	416,479	425,060	467,754	444,515	(23,239)	479,919	479,919	0	504,636	24,717	5.2%
40107	Elections	144,021	86,118	151,990	140,327	(11,663)	102,109	102,109	0	151,993	49,884	48.9%
40108	Supervisor of Assessments	293,922	300,133	342,955	307,730	(35,225)	342,084	342,084	0	341,686	(398)	-0.1%
40109	Board of Review	12,393	10,054	14,636	11,512	(3,124)	17,867	17,865	(2)	17,867	0	0.0%
40110	Information & Cmpt. Tech.	219,615	246,385	272,479	278,020	5,541	260,643	215,161	(45,482)	272,299	11,656	4.5%
40113	Grants Administrator	0	0	36,023	29,144	(6,879)	36,952	27,407	(9,545)	31,941	(5,011)	-13.6%
Miscellaneous												
40112	Miscellaneous	189,842	189,699	214,729	181,901	(32,828)	95,644	68,990	(26,654)	113,444	17,800	18.6%
Public Safety												
41121	County Sheriff	1,808,135	1,873,077	1,975,332	1,940,355	(34,977)	1,956,231	1,956,231	0	2,101,739	145,508	7.4%
41122	Safety Building	663,634	710,588	735,267	762,216	26,949	751,208	751,208	0	956,417	205,209	27.3%
41123	Communications	891,357	877,970	910,984	890,400	(20,584)	899,770	899,770	0	936,265	36,495	4.1%
41124	Court Security	134,771	142,945	212,864	164,984	(47,880)	224,380	224,380	0	212,461	(11,919)	-5.3%
41125	Emergency Management	36,984	57,210	73,725	55,520	(18,205)	72,652	72,603	(49)	74,180	1,528	2.1%
41126	Merit Commission	1,089	3,396	4,000	2,230	(1,770)	4,000	4,000	0	4,000	0	0.0%
41127	County Coroner	53,102	39,482	58,118	40,989	(17,129)	58,793	46,974	(11,819)	53,138	(5,655)	-9.6%
Judiciary & Court Related												
42131	Courts	172,333	162,409	190,496	159,393	(31,103)	191,343	168,018	(23,325)	198,521	7,179	3.8%
42132	Probation Department	418,109	397,292	426,678	412,643	(14,035)	429,544	428,484	(1,060)	429,994	450	0.1%
42133	Circuit Clerk	294,685	302,087	335,198	315,516	(19,682)	345,596	345,596	0	352,447	6,851	2.0%
42134	States Attorney	456,914	458,713	471,636	432,775	(38,861)	475,398	465,020	(10,378)	570,221	94,823	19.9%

		Year Ended	Year Ended	Year Ended			Year Ended			Year Ended	$ Amount	%
		Nov. 33	Nov. 30	Nov. 30		Variance	Nov. 30		Variance	Nov. 30	Budget	Budget
		2016	2017	2018		Budget to	2019		Budget to	2020	Change	Change
Acct. No.	Account Title	ACTUAL	ACTUAL	Budget	Actual	Actual	Budget	Est. Actual	Actual	**Budget**	19 to '20	19 to '20
Health, Education & Social Services												
44153	Animal Control	0	0	0	0	0	0	0	0	0	0	0.0%
44157	Social & Enviornmental Serv.	33,303	33,303	33,303	33,303	0	33,303	33,303	0	33,303	0	0.0%
44159	Regional Supt. of Schools	46,328	44,019	45,701	46,394	693	46,123	46,123	0	46,059	(64)	-0.1%
Econ. & Physical Development & Planning												
45162	Economic Development/Planning	13,708	13,918	15,410	14,321	(1,089)	15,507	15,507	0	18,927	3,420	22.1%
45163	Planning & Development	228,094	215,797	251,561	224,235	(27,326)	256,372	233,913	(22,459)	264,838	8,466	3.3%
Contingency												
49197	Transfer Out-Contingency Fund	14,604	0	0	0	0	50,000	50,000	0	75,000	25,000	50.0%
49197	Transfer Out-Social Security Fund	0	0	0	0	0	0	0	0	0	0	0.0%
49197	Transfer Out-IMRF	0	0	0	0	0	0	0	0	0	0	0.0%
49197	Transfers Out - Election Equipment	0	0	0	0	0	0	0	0	0	0	0.0%
49197	Transfers Out - Economic Dev. Investment	0	0	0	0	0	0	0	0	0	0	0.0%
49197	Transfers Out - Mental Health	0	0	0	0	0	0	0	0	0	0	0.0%
49197	Transfers Out - Insurance	0	0	0	0	0	0	0	0	0	0	0.0%
49197	Transfer Out - Emergency Ser. Comm. Fund	0	0	0	0	0	0	0	0	0	0	0.0%
49197	Transfer Out - Veteran Assistance Program	0	0	0	0	0	22,368	22,368	0	15,000	(7,368)	-32.9%
49197	Transfers Out - Capital Investment	182,000	0	0	0	0	79,058	79,058	0	117,703	38,645	48.9%
49197	Transfers Out - Capital Equipment	45,000	0	0	0	0	66,211	66,211	0	168,211	102,000	154.1%
49197	Transfer Out - Debt Service to ESC Fund	125,534	125,534	125,534	125,534	0	125,534	125,534	0	125,534	0	0.0%
	Total Contingency	367,138	125,534	125,534	125,534	0	343,172	343,172	0	501,448	158,276	46.1%
	Total General Fund Expenditures	7,534,425	7,374,956	8,131,584	7,718,455	(413,129)	8,226,871	8,055,875	(170,996)	9,009,759	782,887	9.5%
	Total General Fund Revenues	7,728,111	7,511,316	7,578,587	7,784,886	206,299	7,612,750	7,790,485	177,735	8,259,849	647,099	8.5%
	Net Revenues over Expenditures	193,686	136,359	(552,997)	66,431	619,428	(614,121)	(265,390)	348,731	(749,910)	(135,788)	22.1%
	Fund Balance, beginning of year	3,342,182	3,535,868	3,672,227	3,672,227	0	3,738,659	3,738,659	0	3,473,269	(265,390)	-7.1%
	Fund Balance, end of year	**3,535,868**	**3,672,227**	**3,119,230**	**3,738,659**	**619,428**	**3,124,537**	**3,473,269**	348,731	**2,723,359**	(401,178)	-12.8%

Jo Daviess County
FY2020 Projected General Fund Expenditures
$9,009,759

11/19/2019



General Fund Targets

FY2020 Target Amounts

FINAL 11/19/2019

	Department	FINAL FY2019 Target Budget Amount	Less increase for mandatory, non-recurring operational expenses	Less unfunded requests for **non-recurring** expenses approved for FY2019	FY2019 Target Budget salaries, benefits	FY2019 Baseline operating budget (less salaries, benefits, & **unfunded**)	Initial FY2020 salaries, benefits estimate	Initial FY2020 Target Amount	Leap year increase **NON-RECURRING** salary or benefit changes approved by Fin. C or CB	Increase or decrease **RECURRING** for salary or benefit changes approved by Fin. C or CB	Increase **RECURRING** per Amendments to Pay Grade Schedule 10.08.19	Increase or decrease for RECURRING operational expenses as approved by Finance Com. or CB	Increase or decrease for NON-RECURRING operational expenses as approved by Fin. C. or CB	Revised FY2020 Target Amount	Amount of change +/(-) in target amount FY19 to FY20	% change +/(-) in target amount FY19 to FY20
40101	Courthouse	144,601			34,070	110,531	35,714	**146,245**	140		292			**146,677**	2,076	1.4%
40102	County Board	120,476			84,355	36,121	84,355	**120,476**					3,732	**124,208**	3,732	3.1%
40103	County Administrator	217,201			209,690	7,511	217,453	**224,964**	972		2,235		162	**228,333**	11,132	5.1%
40104	County Treasurer	286,284			257,859	28,425	269,673	**298,098**	1,089		1,320	1,688	321	**302,516**	16,232	5.7%
40105	Tax Extension & Collection	19,700			0	19,700	0	**19,700**				500		**20,200**	500	2.5%
40106	County Clerk/Recorder	479,919		1,500	426,230	52,189	445,926	**498,115**	1,721		2,449	1,688	663	**504,636**	24,717	5.2%
40107	Elections	102,109			19,781	112,718	39,275	**151,993**						**151,993**	49,884	48.9%
40108	Supervisor of Assessments	342,084			280,977	61,107	283,137	**344,244**	1,045	(7,140)	1,441	1,300	796	**341,686**	(398)	-0.1%
40109	Board of Review	17,867			12,918	4,949	12,918	**17,867**						**17,867**	0	0.0%
40110	Information & Communications	260,643			237,898	22,745	237,636	**260,381**	1,040	5,356	4,733		789	**272,299**	11,656	4.5%
40112	Miscellaneous	95,644			0	95,644	0	**95,644**					17,800	**113,444**	17,800	18.6%
41121	County Sheriff	1,956,231	4,000		1,704,380	247,851	1,801,763	**2,049,614**	7,657	32,468			12,000	**2,101,739**	145,508	7.4%
41122	Safety Building	751,207			563,736	187,471	582,161	**769,632**	2,454	183,108	1,223			**956,417**	205,210	27.3%
41123	Communications	899,770			767,199	132,571	756,640	**889,211**	2,870	39,963		2,010	2,211	**936,265**	36,495	4.1%
41124	Court Security	224,380			207,384	16,996	194,652	**211,648**	813					**212,461**	(11,919)	-5.3%
41125	Emergency Management	72,652			28,632	44,020	29,517	**73,537**	148		257		238	**74,180**	1,528	2.1%
41126	Merit Commission	4,000			0	4,000	0	**4,000**						**4,000**	0	0.0%
41127	County Coroner	58,793			34,950	23,843	29,163	**53,006**	132					**53,138**	(5,655)	-9.6%
42131	Courts	191,343			125,218	66,125	131,311	**197,436**	657				428	**198,521**	7,178	3.8%
42132	Probation Department	429,544			405,144	24,400	403,286	**427,686**	1,598		396		314	**429,994**	450	0.1%
42133	Circuit Clerk	345,596			325,242	20,354	314,075	**334,429**	1,307	14,330	1,801		580	**352,447**	6,851	2.0%
42134	States Attorney	475,398			432,607	42,791	427,074	**469,865**	1,921	95,617	2,504		314	**570,221**	94,823	19.9%
44153	Animal Control	0			0	0	0	**0**						**0**	0	0.0%
44113	Grant Administrator	36,952			33,952	3,000	28,407	**31,407**	138		272		124	**31,941**	(5,011)	-13.6%
44159	Regional Supt. of Schools	46,123			0	46,123	0	**46,123**				(64)		**46,059**	(64)	-0.1%
45162	Economic Development/Planning	15,507			15,507	0	18,189	**18,189**	87		651			**18,927**	3,420	22.1%
45163	Planning & Development	256,372			215,250	41,122	218,720	**259,842**	920		3,815		261	**264,838**	8,466	3.3%
49197	IFT & Contingency Fund	343,171		137,058	0	206,113	0	**206,113**				(7,368)	302,703	**501,448**	158,277	46.1%
	Sub Total	**8,193,568**	**4,000**	**138,558**	**6,422,979**	**1,658,421**	**6,561,045**	**8,219,466**	**26,709**	**363,702**	**23,389**	**(246)**	**343,436**	**8,976,456**	**782,888**	9.6%
44157	Social & Enviornmental Service*	33,303			0	33,303	0	**33,303**						**33,303**	0	0.0%
							3,364,733									
	TOTAL	**8,226,871**	**4,000**	**138,558**	**6,422,979**	**1,691,724**	**6,561,045**	**8,252,769**	**26,709**	**363,702**	**23,389**	**(246)**	**343,436**	**9,009,759**	**782,888**	**9.5%**
					Round 1 General Fund Revenue Estimate: (6/27/19)									**8,035,202**		
					Round 2 General Fund Revenue Estimate: (8/27/19)									**8,137,741**		
					Round 3 General Fund Revenue Estimate: (9/23/19)									**8,161,176**		
					Round 3 General Fund Revenue Estimate: (10/02/19)									**8,218,841**		
					Round 3 General Fund Revenue Estimate: (10/16/19)									**8,259,849**		
					General Fund surplus/deficit after Round 1 Rev Est/Exp Guidelines: (7/15/19)									**(219,575)**		
					General Fund surplus/deficit - after Round 2 revenue est's & joint mtgs: (9/04/19)									**(281,591)**		
					General Fund surplus/deficit - after Round 3 revenue estimates: (9/23/19)									**(261,156)**		
					General Fund surplus/deficit - after Budget Workshop: (10/02/19) Plus Amended Wage Scale									**(226,882)**		
					General Fund surplus/deficit - after Budget Workshop: (10/10/19)									**(240,918)**		
					General Fund surplus/deficit - after Budget Workshop: (10/16/19)								***"Final"***	**(749,910)**		

General Fund Targets

FY2020 Target Amounts

FINAL 11/19/2019

Detail of revisions to FY2020 target amounts as approved by the Finance, Tax & Budgets Committee and/or County Board	
7/25/2019	Communications target- increased **$2,010** for **mandatory** increase in FY2020 Comelec Services maintenace agreement for radio communication system. **(RECURRING)**
7/25/2019	Multiple General Fund budgets - increased a total of **$26,709** for wages/benefits associated with Leap Year, factor of 0.5% applied to applicable budgets **(NON-RECURRING)**
8/20/2019	Circuit Clerk target- increased **$14,330** for change in health insurance coverage **(RECURRING)**
8/20/2019	Sheriff target- increased **$7,140** for change in health insurance coverage **(RECURRING)**
8/20/2019	Communications target- increased **$7,690** for change in health insurance coverage **(RECURRING)**
8/20/2019	Communications target - increased **$32,273** for additional overtime ($25,865-OT, $1,603-S.S., $375-Medicare, $4,429-SLEP/IMRF) **(RECURRING)**
8/20/2019	Sheriff target - increased **$25,328** for additional overtime ($19,343-OT, $1,199-S.S., $280-Medicare, $4,506-SLEP) **(RECURRING)**
8/20/2019	Safety Building target - increased **$31,428** for additional overtime ($24,002-OT, $1,488-S.S., $348-Medicare, $5,590-SLEP) **(RECURRING)**
8/27/2019	Information & Communications target - increased **$5,356** for possible position promtion ($4,516 FT wages, $280 SS, $65 Medicare, $495 IMRF) **(RECURRING)**
8/20/2019	Communications target - increased **$2,211** for Antivirus software renewal **(NON-RECURRING)**
8/20/2019	EMA target - increased **$238** for Antivirus software renewal **(NON-RECURRING)**
8/20/2019	Courts target - increased **$428** for Antivirus software renewal **(NON-RECURRING)**
8/20/2019	Circuit Clerk target - increased **$580** for Antivirus software renewal **(NON-RECURRING)**
8/20/2019	Probation target - increased **$314** for Antivirus software renewal **(NON-RECURRING)**
8/20/2019	States Attorney target - increased **$314** for Antivirus software renewal **(NON-RECURRING)**
8/22/2019	Planning & Development target - increased **$261** for Antivirus software renewal **(NON-RECURRING)**
8/27/2019	Information & Communications target - increased **$789** for Antivirus software renewal **(NON-RECURRING)**
8/27/2019	County Clerk/Recorder target - increased **$663** for Antivirus software renewal **(NON-RECURRING)**
9/4/2019	Grants Administrator target - increased **$124** for Antivirus software renewal **(NON-RECURRING)**
9/4/2019	County Board target - increased **$732** for Antivirus software renewal **(NON-RECURRING)**
9/4/2019	County Administrator target - increased **$162** for Antivirus software renewal **(NON-RECURRING)**
9/4/2019	County Treasurer target - increased **$321** for Antivirus software renewal **(NON-RECURRING)**
9/4/2019	CCAO target - increased **$796** for Antivirus software renewal **(NON-RECURRING)**
9/4/2019	ROE target- **decreased** $64 from intial target for JDC share of FY2020 ROE budgeted expenses **(RECURRING)**
9/4/2019	Tax Extension target - increased **$500** for postage associated with property tax sales **(RECURRING)**
9/4/2019	Supervisor of Assessments target - increased **$1,300** for required educational training expenses **(RECURRING)**
9/4/2019	Sheriff target - increased **$12,000** for purchase of bullet proof vests - DOJ grant reimbureses 50% of cost **(NON-RECURRING)**
9/4/2019	Interfund Transfer to Veterans Assistance Program Fund decreased **$7,368** from **$22,368** to **$15,000** to maintain required annual funding level **(RECURRING- amount may vary year to year)**
9/27/2019	County Board target - increased **$3,000** for 2020 Census - JDC Complete Count Committee **(NON-RECURRING)**
10/8/2019	Multiple General Fund budgets - increased a total of **$23,389** for wage scale amendments applied to applicable budgets **(RECURRING)**
10/10/2019	Supervisor of Assessments target - decreased $7,140 for change in health insurance coverage **(RECURRING)**
10/10/2019	Miscellaneous target - increased $17,800 for CIVIC AP Workflow, Budget Workflow, Excel Connector GL software, training and setup - **($17,800 NON-RECURRING)**
10/15/2015	County Clerk/Recorder target - increased $1,688 per new CIVIC financial system maintenance agreement **(RECURRING)**
10/15/2015	Treasurer target - increased $1,688 per new CIVIC financial system maintenance agreement **(RECURRING)**
10/16/2019	Safety Building target - increased **$151,680** for two additional FT correction officers ($89,980-FT, $5,578-S.S., $1,304-Medicare, $20,956-SLEP, $33,860 Health Ins.) **(RECURRING)**
10/16/2019	States Attorney target - increased **$95,617** for one additional FT Assistant States Attorney ($67,268-FT, $54,171-S.S., $975-Medicare, $7,373-IMRF, $15,830 Health Ins.) **(RECURRING)**
10/16/2019	Interfund Transfer approved- **$110,000** to Gen. Cap. Eq. Replacement Fund for new election/voting equipment **(NON-RECURRING)**
10/16/2019	Interfund Transfer approved- **$50,000** to General Capital Investment Fund for Professional/Consulting Services to assist with rewrite of JDC Comprehensive Plan **(NON-RECURRING)**
10/16/2019	Interfund Transfer approved- **$67,703** to General Capital Investment Fund to repair/paint exterior soffit and fascia Courthouse/PSB **(NON-RECURRING)**
10/16/2019	Interfund Transfer approved- **$75,000** to the Contingency Fund **(NON-RECURRING)**

Unfunded Requests for FY2020 Budget

FINAL 11/19/2019

Request #	Amount	Department	Budget/Line Item	Account Title	Notes	Recurring	Non-Recurring
1	$ 95,617	State's Attorney	001-42134-401,411 421,422,431	Salaries Full-time and benefits	One (1) additional full-time Assistant State's Attorney. Workload in State's Attorney Office continures to increase each year.	X	
2	$ 110,000	County Clerk/Recorder	048-46172-810-395	Equipment	Purchase new election/voting equipment. Current equipment is 15 years old, election security is a prioity. Estimated cost is $190,000, County Clerk has $50,000 set aside, plus $30,000 first year operational savings, $110,000 requested.		X
4	$ 50,000	Planning & Development	042-46171-890-427	Professional Services	Consulting and professional services to assist with rewrite of County Comprehensive Plan.		X
6	$ 151,680	Sheriff's Office	001-41122-401,411 421,422,431	Salaries Full-time and benefits	Two (2) additional full-time correctional officers for the jail. Additional staffing needed to meet standards.	X	
8	$ 67,703	Sheriff's Office/Courthouse	042-46171-805	Buildings	Repair and paint exterior soffit and fascia Courthouse and Public Safety Building		X
14	$ 75,000	Contingency Fund	016-49197-905	Miscellaneous	Increase the available fund balance in the Contingency Fund		X
	$ 550,000	**Total Requests Approved**					

Unfunded Request from Economic Development Investment Fund (18)

The following unfunded requests submitted by NWILED were approved on 10/16/2019

Request #	Amount	Department	Budget/Line Item	Account Title	Notes	Recurring	Non-Recurring
2	$ 5,000	Northwest Illinois Economic Development (NWILED)	018-46177-702	Professional Service	NWILED requests additional funding to help promote three different economic incentive zones: Enterprise Zone , Opportunity Zone and Foreign Trade Zone.		X
3	$ 2,000	Northwest Illinois Economic Development (NWILED)	018-46177-702	Professional Service	NWILED requests additional funding to help offset costs associated with representing JDC on the ECIA Port Expansion study (staff milage, expenses and time).		X
	$ 7,000	**Total Requests Approved**					

001-40101 Courthouse									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**25,267**	**34,070**	**27,310**	**34,070**	**36,146**	2,075
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**2,906**	**5,235**	**4,220**	**3,001**	**3,336**	**3,001**	**3,001**	0
	CONTRACTUAL SERVICES	**106,207**	**86,036**	**79,155**	**107,530**	**61,312**	**107,530**	**107,530**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTALS	**109,113**	**91,271**	**108,641**	**144,601**	**91,958**	**144,601**	**146,677**	2,075
	PERSONNEL								
401	Salaries - Full-time (Custodian 80%)	0	0	17,810	22,898	18,893	22,898	23,948	1,050
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	0	0	0	0	0	0	0	0
405	Salaries - Overtime	0	0	110	733	0	733	733	0
411	Health Insurance	0	0	4,247	6,684	5,566	6,684	6,952	268
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	0	0	1,041	1,465	1,087	1,465	1,530	65
422	Medicare Contribution	0	0	243	343	254	343	358	15
431	Retirement Contribution (IMRF)	0	0	1,816	1,949	1,510	1,949	2,625	676
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	999	145	2,133	1,000	1,072	1,000	1,000	0
602	Janitorial Supplies	1,908	5,090	1,582	2,001	1,935	2,001	2,001	0
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools	0	0	505	0	329	0	0	0
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	53,583	53,230	22,939	33,350	13,827	33,350	33,350	0
702	Professional Service	1,015	83	178	0	3,106	0	0	0
703	Postage								
704	Telephone	407	0	0	0	0	0	0	0
705	Publishing								
706	Printing								
708	Utilities/Maintenance Waterworks Bdg	0	0	0	6,000	2,585	6,000	6,000	0
711	Utilities	51,202	32,723	55,868	68,180	41,794	68,180	68,180	0
712	Garbage Disposal	0	0	170	0	0	0	0	0
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	0	0	0	0	0	0
815	Furniture								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense	0	0	0	0	0	0	0	0
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	**109,113**	**91,271**	**108,641**	**144,601**	**91,958**	**144,601**	**146,677**	2,075

001-40102 County Board									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**71,856**	**93,985**	**96,332**	**100,973**	**70,278**	**99,643**	**100,973**	(0)
	TRAINING & PROFESSIONAL DEV.	**1,778**	**2,045**	**2,410**	**5,022**	**1,694**	**3,750**	**3,750**	(1,272)
	COMMODITIES	**986**	**904**	**952**	**1,888**	**1,299**	**1,990**	**2,320**	432
	CONTRACTUAL SERVICES	**2,843**	**6,512**	**5,556**	**6,443**	**3,487**	**6,250**	**9,500**	3,057
	CAPITAL OUTLAY	**6,602**	**265**	**2,805**	**2,200**	**2,164**	**2,200**	**2,715**	515
	OTHER	**2,195**	**4,055**	**2,198**	**3,950**	**3,706**	**3,950**	**4,950**	1,000
	TOTALS	**86,259**	**107,766**	**110,253**	**120,476**	**82,628**	**117,783**	**124,208**	3,732
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem	49,350	64,250	65,240	69,160	50,960	68,000	69,160	0
403	Salaries - Part-time & Temporary	6,300	9,200	9,200	9,200	2,850	9,200	9,200	0
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	3,450	4,567	4,538	4,858	3,326	4,700	4,858	0
422	Medicare Contribution	807	1,068	1,062	1,136	778	1,125	1,136	(0)
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage	11,949	14,899	16,292	16,618	12,364	16,618	16,618	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	240	150	450	2,510	473	1,500	1,500	(1,010)
502	Travel Expense	263	166	231	762	146	500	500	(262)
503	Dues	1,275	1,729	1,729	1,750	1,075	1,750	1,750	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	277	389	189	588	310	588	1,320	732
605	Office Supplies	710	515	762	1,300	587	1,000	1,000	(300)
606	Minor Equipment & Small Tools	0	0	0	0	0	0	0	0
611	Automotive Fuel/Oil								
621	Print Materials	0	0	0	0	402	402	0	0
	CONTRACTUAL SERVICES								
701	Maintenance Service	997	1,561	1,271	1,500	693	1,500	1,500	0
702	Professional Service	0	875	0	1,033	375	1,000	800	(233)
703	Postage	241	174	157	500	94	250	500	0
704	Telephone & Electronic Communications	1,503	3,560	3,664	2,910	2,324	3,000	3,200	290
705	Publishing	16	343	463	500	0	500	3,500	3,000
706	Printing	0	0	0	0	0	0	0	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	85	0	0	0	0	0	0	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	265	2,805	2,200	2,164	2,200	2,200	0
815	Furniture	6,602	0	0	0	0	0	515	515
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense	195	315	198	950	706	950	950	0
910	Intergovernmental Agreement								
913	Events	0	0	0	0	0	0	1,000	1,000
990	Interfund Transfer	2,000	3,740	2,000	3,000	3,000	3,000	3,000	0
	TOTAL EXPENDITURES	**86,259**	**107,766**	**110,253**	**120,476**	**82,628**	**117,783**	**124,208**	3,732

001-40103 County Administrator									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**177,730**	**188,532**	**197,575**	**210,090**	**167,700**	**203,590**	**221,060**	10,970
	TRAINING & PROFESSIONAL DEV.	**1,260**	**1,522**	**1,226**	**2,406**	**778**	**2,406**	**2,406**	0
	COMMODITIES	**901**	**1,007**	**1,004**	**1,210**	**708**	**1,210**	**1,372**	162
	CONTRACTUAL SERVICES	**1,959**	**1,863**	**2,348**	**2,495**	**1,645**	**2,495**	**2,495**	0
	CAPITAL OUTLAY	**943**	**0**	**358**	**0**	**0**	**0**	**0**	0
	OTHER	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	0
	TOTALS	**183,793**	**193,925**	**203,511**	**217,201**	**171,831**	**210,701**	**228,333**	11,132
	PERSONNEL								
401	Salaries - Full-time	126,050	129,584	147,548	155,350	128,830	155,350	166,445	11,095
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	10,486	15,029	0	0	0	0	0	0
405	Salaries - Overtime								
411	Health Insurance	16,689	18,448	22,830	29,235	17,916	22,735	23,240	(5,995)
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	8,334	8,824	9,137	9,632	7,945	9,632	10,320	688
422	Medicare Contribution	1,948	2,064	2,137	2,253	1,858	2,253	2,413	160
431	Retirement Contribution (IMRF/SLEP)	13,902	14,584	15,924	13,220	11,041	13,220	18,242	5,022
441	Uniform Allowance								
451	Automobile Mileage	321	0	0	400	109	400	400	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	85	320	0	681	250	681	681	0
502	Travel Expense	0	0	0	500	0	500	500	0
503	Dues	1,175	1,202	1,226	1,225	528	1,225	1,225	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	0	0	29	0	0	0	0	0
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	232	511	205	250	122	250	412	162
605	Office Supplies	670	495	771	760	587	760	760	0
606	Minor Equipment & Small Tools	0	0	0	200	0	200	200	0
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	832	559	999	800	615	800	800	0
702	Professional Service	0	25	27	100	125	100	100	0
703	Postage	0	0	0	175	0	175	175	0
704	Telephone & Electronic Communications	1,127	1,280	1,223	1,320	880	1,320	1,320	0
705	Publishing	0	0	100	100	0	100	100	0
706	Printing	0	0	0	0	0	0	0	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges					25			
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	358	0	0	0	0	0
815	Furniture	943	0	0	0	0	0	0	0
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0
	TOTAL EXPENDITURES	**183,793**	**193,925**	**203,511**	**217,201**	**171,831**	**210,701**	**228,333**	11,132

001-40104 County Treasurer									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**217,182**	**225,119**	**238,815**	**258,359**	**203,198**	**250,593**	**272,582**	14,224
	TRAINING & PROFESSIONAL DEV.	**1,264**	**1,083**	**1,752**	**1,650**	**932**	**1,650**	**2,050**	400
	COMMODITIES	**1,102**	**1,418**	**1,529**	**1,700**	**462**	**1,700**	**3,195**	1,495
	CONTRACTUAL SERVICES	**21,037**	**21,996**	**21,516**	**22,575**	**20,256**	**20,500**	**23,188**	613
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**1,750**	**1,750**	**2,000**	**2,000**	**2,000**	**2,000**	**1,500**	(500)
	TOTALS	**242,335**	**251,365**	**265,612**	**286,284**	**226,848**	**276,443**	**302,515**	16,232
	PERSONNEL								
401	Salaries - Full-time	153,185	158,970	163,745	169,738	140,943	169,738	176,078	6,340
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	2,716	1,310	410	10,265	0	2,500	10,595	330
405	Salaries - Overtime								
411	Health Insurance	31,841	36,180	44,240	48,590	39,498	48,590	50,620	2,030
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	9,802	9,830	10,065	11,563	8,594	11,563	11,977	414
422	Medicare Contribution	2,292	2,299	2,354	2,704	2,010	2,704	2,801	97
431	Retirement Contribution (IMRF)	16,905	15,827	17,482	14,998	11,993	14,998	20,011	5,013
441	Uniform Allowance								
451	Automobile Mileage	442	704	518	500	161	500	500	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	448	452	250	600	183	600	750	150
502	Travel Expense	666	331	1,202	750	449	750	1,000	250
503	Dues	150	300	300	300	300	300	300	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	35	70	70	200	81	200	695	495
605	Office Supplies	1,067	1,348	1,459	1,500	381	1,500	1,500	0
606	Minor Equipment & Small Tools	0	0	0	0	0	0	1,000	1,000
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	1,083	1,809	1,406	1,500	1,253	1,000	1,500	0
702	Professional Service	17,872	17,874	18,038	18,500	17,905	18,000	20,188	1,688
703	Postage	227	444	573	975	177	500	600	(375)
704	Telephone & Electronic Communications	1,855	1,869	1,499	1,600	921	1,000	900	(700)
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	1,750	1,750	2,000	2,000	2,000	2,000	1,500	(500)
	TOTAL EXPENDITURES	**242,335**	**251,365**	**265,612**	**286,284**	**226,848**	**276,443**	**302,515**	16,232

001-40105	**Tax Extension**								
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**171**	**0**	**0**	**0**	**0**	**0**	**400**	400
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**1,936**	**861**	**2,135**	**3,000**	**334**	**3,000**	**3,000**	0
	CONTRACTUAL SERVICES	**13,340**	**14,580**	**14,344**	**16,700**	**12,701**	**15,510**	**16,800**	100
	CAPITAL OUTLAY	**1,522**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTALS	**16,969**	**15,441**	**16,479**	**19,700**	**13,036**	**18,510**	**20,200**	500
	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. Insuance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage	171	0	0	0	0	0	400	400
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense	0	0	0	0	0	0	0	0
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies	1,936	185	1,289	2,000	334	2,000	2,000	0
606	Minor Equipment & Small Tools	0	677	846	1,000	0	1,000	1,000	0
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	145	705	12,912	14,000	10,727	13,500	14,000	0
703	Postage	11,604	12,758	1,000	1,000	1,118	1,000	1,700	700
704	Telephone & Electronic Communications								
705	Publishing	1,272	526	432	1,200	421	600	600	(600)
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	320	590	0	500	435	410	500	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture	1,522	0	0	0	0	0	0	0
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	**16,969**	**15,441**	**16,479**	**19,700**	**13,036**	**18,510**	**20,200**	500

001-40106 County Clerk & Recorder									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**379,116**	**384,968**	**402,188**	**427,356**	**343,986**	**427,356**	**451,596**	24,240
	TRAINING & PROFESSIONAL DEV.	**220**	**320**	**124**	**2,206**	**1,403**	**2,206**	**1,625**	(581)
	COMMODITIES	**6,060**	**8,236**	**10,383**	**9,736**	**8,159**	**9,736**	**11,163**	1,427
	CONTRACTUAL SERVICES	**28,583**	**29,035**	**29,319**	**38,121**	**25,260**	**38,121**	**37,252**	(869)
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**2,500**	**3,000**	500
	TOTALS	**416,479**	**425,060**	**444,515**	**479,919**	**381,308**	**479,919**	**504,636**	24,717
	PERSONNEL								
401	Salaries - Full-time	253,917	255,020	268,749	274,031	227,069	274,031	286,465	12,434
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	5,326	6,410	7,645	7,801	6,321	7,801	8,052	251
405	Salaries - Overtime								
411	Health Insurance	77,122	83,152	79,445	98,315	75,109	98,315	100,290	1,975
412	Unemployment Insurance								
413	Worker's Comp. Insuance								
421	Social Security Contribution	14,495	14,376	15,695	18,001	13,411	18,001	18,787	786
422	Medicare Contribution	3,391	3,362	3,670	4,210	3,137	4,210	4,394	184
431	Retirement Contribution (IMRF)	24,864	22,649	26,515	23,873	18,138	23,873	32,109	8,236
441	Uniform Allowance								
451	Automobile Mileage	0	0	467	1,125	801	1,125	1,500	375
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	1,100	329	1,100	500	(600)
502	Travel Expense	220	320	124	1,106	1,074	1,106	1,125	19
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	0	0	0	1,500	1,352	1,500	0	(1,500)
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	0	0	0	0	0	0	663	663
605	Office Supplies	6,060	8,236	10,383	8,236	6,807	8,236	10,500	2,264
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
620	Anticipated Revenue Stamps Sold								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	0						
702	Professional Service	19,291	19,989	20,656	25,412	19,269	25,412	27,100	1,688
703	Postage	5,470	5,250	5,143	8,000	3,805	8,000	6,200	(1,800)
704	Telephone & Electronic Communications	3,822	3,795	3,521	4,709	2,186	4,709	3,952	(757)
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	2,500	2,500	2,500	2,500	2,500	2,500	3,000	500
	TOTAL EXPENDITURES	**416,479**	**425,060**	**444,515**	**479,919**	**381,308**	**479,919**	**504,636**	24,717

001-40107 Elections									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUALS	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**41,976**	**17,334**	**35,821**	**21,281**	**19,351**	**21,281**	**42,275**	20,994
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**30,762**	**11,239**	**32,500**	**16,307**	**9,875**	**16,307**	**32,500**	16,193
	CONTRACTUAL SERVICES	**71,283**	**57,545**	**72,006**	**64,521**	**51,961**	**64,521**	**77,218**	12,697
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTALS	**144,021**	**86,118**	**140,327**	**102,109**	**81,186**	**102,109**	**151,993**	49,884
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	35,684	14,969	30,455	18,155	17,352	18,155	36,310	18,155
405	Salaries - Overtime	3,229	1,005	2,542	1,400	713	1,400	2,500	1,100
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insuance								
421	Social Security Contribution	310	75	158	87	44	87	155	68
422	Medicare Contribution	72	18	37	20	10	20	36	16
431	Retirement Contribution (IMRF)	351	121	276	119	61	119	274	155
441	Uniform Allowance								
451	Automobile Milage	2,330	1,146	2,354	1,500	1,171	1,500	3,000	1,500
	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	30,762	11,239	32,500	16,307	9,875	16,307	32,500	16,193
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	29,870	30,283	30,672	30,283	31,033	30,283	33,400	3,117
702	Professional Service	33,932	15,101	33,469	20,738	10,593	20,738	34,000	13,262
703	Postage	2,700	6,743	2,635	7,500	6,552	7,500	3,750	(3,750)
704	Telephone & Electronic Communications								
705	Publishing	4,781	5,417	5,230	6,000	3,784	6,000	6,068	68
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	**144,021**	**86,118**	**140,327**	**102,109**	**81,186**	**102,109**	**151,993**	49,884

001-40108	**Chief County Assessment Officer**								
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**249,008**	**253,643**	**252,409**	**281,277**	**226,013**	**281,277**	**278,783**	(2,494)
	TRAINING & PROFESSIONAL DEV.	**6,118**	**5,883**	**5,532**	**5,826**	**5,541**	**5,826**	**9,626**	3,800
	COMMODITIES	**3,063**	**3,135**	**3,249**	**4,803**	**1,989**	**4,803**	**5,099**	296
	CONTRACTUAL SERVICES	**32,656**	**33,397**	**43,463**	**47,102**	**26,072**	**47,102**	**45,102**	(2,000)
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**3,076**	**4,079**	**3,076**	**3,076**	**3,076**	**3,076**	**3,076**	0
	TOTALS	**293,922**	**300,136**	**307,730**	**342,084**	**262,691**	**342,084**	**341,686**	(398)
	PERSONNEL								
401	Salaries - Full-time	174,065	177,701	175,041	183,993	156,091	183,993	177,509	(6,484)
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	783	559	708	1,748	664	1,748	1,804	56
405	Salaries - Overtime	0	0	0	955	0	955	986	31
411	Health Insurance	43,993	47,921	53,421	63,775	50,232	63,775	64,270	495
412	Unemployment Insurance								
413	Worker's Comp. Insuance								
421	Social Security Contribution	10,023	10,205	9,926	11,761	8,930	11,761	11,365	(396)
422	Medicare Contribution	2,344	2,387	2,321	2,751	2,088	2,751	2,658	(93)
431	Retirement Contribution (IMRF)	17,502	14,688	10,702	15,994	7,821	15,994	19,892	3,898
441	Uniform Allowance								
451	Automobile Milage	299	181	290	300	187	300	300	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	2,443	1,510	1,700	1,400	2,330	1,400	4,300	2,900
502	Travel Expense	3,153	3,890	3,349	3,700	2,721	3,700	4,600	900
503	Dues	465	425	425	470	465	470	470	0
504	Publications	58	58	58	256	25	256	256	0
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	748	1,272	1,464	1,723	364	1,723	2,519	796
605	Office Supplies	2,315	1,863	1,785	3,080	1,625	3,080	2,580	(500)
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	966	841	1,095	2,050	985	2,050	2,050	0
702	Professional Service	15,782	15,692	25,731	21,432	19,380	21,432	21,432	0
703	Postage	6,369	6,829	6,578	8,443	2,279	8,443	8,443	0
704	Telephone & Electronic Communications	2,813	3,111	3,869	3,400	1,895	3,400	3,400	0
705	Publishing	6,366	6,695	5,817	11,277	1,148	11,277	9,277	(2,000)
706	Printing	360	228	373	500	386	500	500	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	3,076	4,079	3,076	3,076	3,076	3,076	3,076	0
	TOTAL EXPENDITURES	**293,922**	**300,136**	**307,730**	**342,084**	**262,691**	**342,084**	**341,686**	(398)

001-40109	**Board of Review**								
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**9,944**	**9,939**	**9,975**	**14,319**	**13,163**	**14,318**	**14,319**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**265**	**1,647**	**0**	**1,647**	**1,647**	0
	COMMODITIES	**2,140**	**0**	**1,076**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**309**	**116**	**196**	**1,900**	**84**	**1,900**	**1,900**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTALS	**12,393**	**10,054**	**11,512**	**17,867**	**13,247**	**17,865**	**17,867**	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	9,000	9,000	9,000	12,000	12,000	12,000	12,000	0
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insuance								
421	Social Security Contribution	558	558	558	744	744	744	744	0
422	Medicare Contribution	131	131	131	174	174	174	174	0
431	Retirement Contribution (IMRF)								0
441	Uniform Allowance								0
451	Automobile Milage	255	250	286	1,400	245	1,400	1,400	0
	TRAINING & PROFESSIONAL DEV.								0
501	Education & Training	0	0	0	850	0	850	850	0
502	Travel Expense	0	0	265	797	0	797	797	0
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	2,140	0	1,076		0	0	0	0
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								0
703	Postage	249	116	148	800	84	800	800	0
704	Telephone & Electronic Communications								
705	Publishing	0	0	0	900	0	900	900	0
706	Printing	60	0	48	200	0	200	200	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	**12,393**	**10,054**	**11,512**	**17,867**	**13,247**	**17,865**	**17,867**	0

001-40110	Information & Communications Technology								
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**198,798**	**225,826**	**239,975**	**239,368**	**152,376**	**192,515**	**249,964**	10,596
	TRAINING & PROFESSIONAL DEV.	**1,372**	**1,242**	**1,065**	**1,250**	**1,896**	**2,951**	**1,250**	0
	COMMODITIES	**1,783**	**1,941**	**4,637**	**1,750**	**1,318**	**1,750**	**2,539**	789
	CONTRACTUAL SERVICES	**8,780**	**9,444**	**25,730**	**9,100**	**8,102**	**8,770**	**9,091**	(9)
	CAPITAL OUTLAY	**1,381**	**1,932**	**2,363**	**2,000**	**1,463**	**2,000**	**2,000**	0
	OTHER	**7,500**	**6,000**	**4,250**	**7,175**	**6,925**	**7,175**	**7,455**	280
	TOTALS	**219,615**	**246,385**	**278,020**	**260,643**	**172,081**	**215,161**	**272,299**	11,656
	PERSONNEL								
401	Salaries - Full-time	149,571	170,411	180,195	180,353	115,949	145,381	184,810	4,457
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	20,652	24,658	25,827	28,400	17,124	22,538	29,560	
412	Unemployment Insurance								
413	Worker's Comp. Insuance								
421	Social Security Contribution	9,201	10,487	11,041	11,182	7,054	9,015	11,458	276
422	Medicare Contribution	2,152	2,453	2,582	2,615	1,650	2,108	2,680	65
431	Retirement Contribution (IMRF)	16,146	16,981	19,244	15,348	9,791	12,373	20,255	4,907
441	Uniform Allowance								
451	Automobile Mileage	1,077	835	1,085	1,470	808	1,100	1,200	(270)
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	1,300	1,046	747	1,000	1,896	2,701	1,000	0
502	Travel Expense	72	196	318	250	0	250	250	0
503	Dues								
504	Publications	0	0	0	0	0	0	0	0
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	1,577	1,744	4,460	1,500	1,108	1,500	2,289	789
605	Office Supplies	207	197	177	250	210	250	250	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	4,769	5,486	21,793	5,000	5,040	5,000	5,215	215
703	Postage	0	0	34	100	47	60	60	(40)
704	Telephone & Electronic Communications	3,796	3,959	3,903	4,000	2,640	3,335	3,815	(185)
705	Publishing	215	0	0	0	375	375	0	0
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	1,381	1,932	2,363	2,000	1,463	2,000	2,000	0
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency	0	0	0	250	0	250	250	0
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	7,500	6,000	4,250	6,925	6,925	6,925	7,205	280
	TOTAL EXPENDITURES	**219,615**	**246,385**	**278,020**	**260,643**	**172,081**	**215,161**	**272,299**	11,656

001-40112 Miscellaneous									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**8,000**	**0**	**0**	**0**	**0**	**0**	**17,800**	17,800
	CONTRACTUAL SERVICES	**72,185**	**65,521**	**45,988**	**92,794**	**64,254**	**67,535**	**92,794**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**109,657**	**124,179**	**135,913**	**2,850**	**1,455**	**1,455**	**2,850**	0
	TOTALS	**189,842**	**189,699**	**181,901**	**95,644**	**65,709**	**68,990**	**113,444**	17,800
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	8,000	0	0	0	0	0	17,800	17,800
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
620	Anticipated State Rev Stamps Sold								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	67,164	60,679	39,257	87,259	54,893	62,000	87,259	0
703	Postage	4,614	4,842	6,732	5,535	9,361	5,535	5,535	0
704	Telephone & Electronic Communications	407	0	0	0	0	0	0	0
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
903	R R SCH #210 Fish/Wildlife R Act 20%	1,376	1,567	1,269	1,800	1,455	1,455	1,800	0
905	Miscellaneous (State Rev.Stamps, SO Reg)	108,281	122,612	134,643	1,050	0	0	1,050	0
909	Pharmaceutical Drug Pick-Up	0	0	0	0	0	0	0	0
910	Intergovernmental Agreement (Homeland Security Grant Dis.)								
990	Interfund Transfer								
	TOTAL EXPENDITURES	**189,842**	**189,699**	**181,901**	**95,644**	**65,709**	**68,990**	**113,444**	17,800

Jo Daviess County, IL
Annual Budget
FY2020

Miscellaneous Budget Detail

FY2015 - FY2020

							Change
702 Professional Services	**FY15**	**FY16**	**FY17**	**FY18**	**FY19**	**FY20**	**19 to 20**
Auditing Services	71,400	78,200	78,200	72,900	78,200	72,200	(6,000)
Codification Services	5,139	5,139	5,139	5,139	5,139	5,139	0
Weed Inspector	1,500	0	0	0	0	0	0
Cobra Admin	775	775	775	425	425	425	0
Cafeteria (Flex Spending) Plan Administration	1,150	1,150	1,150	1,500	1,500	1,500	0
Purchasing Card Annual Fee	0	0	95	95	95	95	0
Market Analysis Update-JDC Comp Plan	9,500	0	0	0	0	0	0
Implementation of salary plan survey	0	0	0	0	0	0	0
CVB annual meeting	3,000	3,000	0	0	0	0	0
Comprehensive cost/fee study	0	0	40,000	0	0	0	0
GASB 45/75 Actuarial Study	0	5,200	0	5,300	0	6,000	6,000
Illinois State Police Livescan Fees	2,300	1,900	1,900	1,900	1,900	1,900	0
Total - 702	$94,764	$95,364	$127,259	$87,259	$87,259	$87,259	0
604 Computer Supplies							
Civic (Clarity) Financial Software Update	43,650	22,300	0	0	0	17,800	17,800
703 Postage							
Postage machine rental/maintenance	5,535	5,535	5,535	5,535	5,535	5,535	0
704 Telephone & Electronic Comm							
Postage machine local phone line	240	240	0	0	0	0	0
903 R R SCH #210 Fish/Wildlife R Act 20%							
20% portion of Fish/Wildlife Refuge Act payment	1,800	1,800	1,800	1,800	1,800	1,800	0
905 Miscellaneous							
State Portion Revenue Stamps	106,000	106,000	119,085	119,085	0	0	0
State Portion Sex Offender Registration Fees	1,050	1,050	1,050	1,050	1,050	1,050	0
Total - 905	$107,050	$107,050	$120,135	$120,135	$1,050	$1,050	0
Total - Miscellaneous Budget Target Amount	**$253,039**	**$232,289**	**$254,729**	**$214,729**	**$95,644**	**$113,444**	17,800

001-40113 Grants Administrator									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**29,071**	**34,202**	**22,544**	**26,900**	**28,817**	(5,385)
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**750**	**0**	**0**	**0**	(750)
	COMMODITIES	**0**	**0**	**46**	**900**	**0**	**0**	**1,024**	124
	CONTRACTUAL SERVICES	**0**	**0**	**27**	**800**	**132**	**507**	**1,800**	1,000
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**300**	**0**	**0**	**300**	0
	TOTALS	**0**	**0**	**29,144**	**36,952**	**22,677**	**27,407**	**31,941**	(5,011)
	PERSONNEL								
401	Salaries - Full-time	0	0	22,058	22,693	18,745	22,478	23,663	970
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	0	0	3,437	7,593	750	750	750	(6,843)
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	0	0	1,336	1,407	1,162	1,394	1,467	60
422	Medicare Contribution	0	0	313	329	272	326	343	14
431	Retirement Contribution (IMRF)	0	0	1,927	1,931	1,615	1,952	2,594	663
441	Uniform Allowance								
451	Automobile Mileage	0	0	0	250	0	0	0	(250)
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	500	0	0	0	(500)
502	Travel Expense	0	0	0	250	0	0	0	(250)
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	0	0	0	450	0	0	574	124
605	Office Supplies	0	0	46	450	0	0	450	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	0	27	300	0	0	300	0
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications	0	0	0	500	7	7	0	(500)
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	0	0	0	0	125	500	1,500	
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense	0	0	0	300	0	0	300	0
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	**0**	**0**	**29,144**	**36,952**	**22,677**	**27,407**	**31,941**	(5,011)

001-41121 Sheriff									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**1,609,972**	**1,662,831**	**1,640,462**	**1,712,380**	**1,438,402**	**1,712,380**	**1,861,888**	149,508
	TRAINING & PROFESSIONAL DEV.	**7,375**	**11,524**	**16,202**	**17,800**	**16,637**	**17,800**	**13,800**	(4,000)
	COMMODITIES	**64,482**	**65,176**	**83,660**	**91,769**	**72,993**	**91,769**	**91,769**	0
	CONTRACTUAL SERVICES	**42,306**	**49,545**	**94,024**	**50,282**	**26,201**	**50,282**	**50,282**	0
	CAPITAL OUTLAY	**0**	**0**	**25,578**	**0**	**0**	**0**	**0**	0
	OTHER	**84,000**	**84,000**	**84,030**	**84,000**	**84,000**	**84,000**	**84,000**	0
	TOTALS	**1,808,135**	**1,873,077**	**1,943,955**	**1,956,231**	**1,638,233**	**1,956,231**	**2,101,739**	145,508
	PERSONNEL								
401	Salaries - Full-time	956,926	981,364	955,947	1,034,327	857,170	1,034,327	1,067,050	32,723
405	Salaries - Overtime (Union Provisions)								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	7,131	8,314	6,634	37,244	5,164	37,244	38,441	1,197
405	Salaries - Overtime	166,636	163,650	192,982	81,285	139,950	81,285	103,240	21,955
405	Salaries - Overtime - Holiday Patrol Grant	0	0	0	0	0	0	0	0
488	Salaries - River Patrol								
407	Deputy Sheriff Holiday								
411	Health Insurance	187,764	202,536	190,003	247,280	182,220	247,280	266,010	18,730
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	67,752	68,504	67,768	71,880	59,086	71,880	75,344	3,464
422	Medicare Contribution	15,845	16,021	15,908	16,811	13,760	16,811	17,620	809
431	Retirement Contribution (IMRF/SLEP)	199,737	214,374	199,885	215,553	173,154	215,553	274,182	58,629
441	Uniform Allowance	8,180	8,068	11,335	8,000	7,898	8,000	20,000	12,000
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	3,283	4,609	6,038	11,500	11,720	11,500	7,500	(4,000)
502	Travel Expense	2,055	4,597	7,415	4,000	3,394	4,000	4,000	0
503	Dues	1,612	2,115	2,135	1,300	1,225	1,300	1,300	0
504	Publications	425	204	614	1,000	298	1,000	1,000	0
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	8,187	9,681	7,669	10,369	10,434	10,369	10,369	0
604	Computer Supplies	4,969	1,119	2,911	3,900	1,681	3,900	3,900	0
605	Office Supplies								
606	Minor Equipment & Small Tools	1,558	1,890	1,974	2,500	5,355	2,500	2,500	0
611	Automotive Fuel/Oil	49,767	52,486	71,106	75,000	55,523	75,000	75,000	0
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	37,777	35,180	37,810	35,082	16,690	35,082	35,082	0
702	Professional Service	775	2,588	3,600	3,000	84	3,000	3,000	0
703	Postage	1,807	2,050	1,373	2,400	1,297	2,400	2,400	0
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing	1,820	1,829	2,334	2,300	1,643	2,300	2,300	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
725	Union Legal Services	128	7,898	48,907	7,500	6,488	7,500	7,500	0
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	25,578	0	0	0	0	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense	0	0	30	0	0	0	0	0
910	Intergovernmental Agreement								0
990	Interfund Transfer	84,000	84,000	84,000	84,000	84,000	84,000	84,000	
	TOTAL EXPENDITURES	**1,808,135**	**1,873,077**	**1,943,955**	**1,956,231**	**1,638,233**	**1,956,231**	**2,101,739**	145,508

001-41122 Safety Building									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**507,283**	**531,846**	**562,964**	**565,237**	**446,364**	**565,237**	**770,447**	205,210
	TRAINING & PROFESSIONAL DEV.	**1,110**	**885**	**914**	**2,135**	**2,175**	**2,135**	**2,135**	0
	COMMODITIES	**18,584**	**11,120**	**24,503**	**16,200**	**11,246**	**16,200**	**16,200**	0
	CONTRACTUAL SERVICES	**136,658**	**166,736**	**170,236**	**167,636**	**136,304**	**167,636**	**167,636**	(0)
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTALS	**663,634**	**710,588**	**758,617**	**751,208**	**596,089**	**751,208**	**956,417**	205,209
	PERSONNEL								
401	Salaries - Full-time	307,474	315,415	313,250	324,594	273,071	324,594	431,078	106,484
405	Salaries - Overtime (Union Provisions)								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	12,107	19,535	15,903	3,520	2,352	3,520	3,633	113
405	Salaries - Overtime	36,667	36,024	65,349	45,076	32,127	45,076	70,526	25,450
411	Health Insurance	70,947	74,967	75,461	104,675	70,812	104,675	125,200	20,525
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	21,207	21,987	23,148	23,138	17,972	23,138	31,325	8,187
422	Medicare Contribution	4,959	5,142	5,414	5,411	4,203	5,411	7,326	1,915
431	Retirement Contribution (IMRF/SLEP)	52,707	56,926	61,932	57,323	44,108	57,323	99,859	42,536
441	Uniform Allowance	1,214	1,850	2,506	1,500	1,718	1,500	1,500	0
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	1,060	885	914	2,000	2,075	2,000	2,000	0
502	Travel Expense								
503	Dues	50	0	0	135	100	135	135	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	514	0	2,082	2,000	1,254	2,000	2,000	0
602	Janitorial Supplies	5,346	1,945	3,280	3,000	3,042	3,000	3,000	0
603	Operating Supplies	6,480	4,452	3,949	5,000	2,912	5,000	5,000	0
604	Computer Supplies	0	0	9,374	0	0	0	0	0
605	Office Supplies	3,194	3,167	2,890	3,000	3,296	3,000	3,000	0
606	Minor Equipment & Small Tools	3,050	1,556	2,928	3,200	742	3,200	3,200	0
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	8,880	13,573	8,553	10,600	11,774	10,600	10,600	0
702	Professional Service	23,673	30,481	29,162	22,000	20,683	22,000	22,000	0
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities	47,617	48,861	51,119	63,941	37,634	63,941	63,941	(0)
712	Garbage Disposal	1,471	1,554	987	1,100	1,335	1,100	1,100	0
719	Other Service Charges	50,061	66,333	69,440	60,800	56,867	60,800	60,800	0
721	Liability Insurance								
722	General Insurance	4,967	4,967	5,737	7,200	5,737	7,200	7,200	0
723	Risk Management Contribution								
724	Rentals								
725	Union Legal Fees	(11)	968	5,238	1,995	2,275	1,995	1,995	0
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	0	0	0	0	0	0
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	**663,634**	**710,588**	**758,617**	**751,208**	**596,089**	**751,208**	**956,417**	205,209

001-41123 Communications									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**790,253**	**777,128**	**760,392**	**767,199**	**602,706**	**767,199**	**799,473**	32,274
	TRAINING & PROFESSIONAL DEV.	**229**	**294**	**250**	**500**	**495**	**500**	**500**	0
	COMMODITIES	**5,800**	**28,789**	**30,534**	**1,000**	**10,622**	**1,000**	**3,211**	2,211
	CONTRACTUAL SERVICES	**95,074**	**71,759**	**99,224**	**126,071**	**64,903**	**126,071**	**128,081**	2,010
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**5,000**	**5,000**	**5,000**	**5,000**	0
	TOTALS	**891,357**	**877,970**	**890,400**	**899,770**	**683,725**	**899,770**	**936,265**	36,495
	PERSONNEL								
401	Salaries - Full-time	444,680	460,789	462,439	447,235	376,864	447,235	457,682	10,447
405	Salaries - Overtime (Union Provisions)								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	2,597	11,847	6,652	9,387	1,792	9,387	9,640	253
405	Salaries - Overtime	110,168	75,367	76,984	65,420	57,437	65,420	93,052	27,632
411	Health Insurance	79,647	87,833	77,148	116,330	68,401	116,330	96,140	(20,190)
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	33,971	32,738	33,326	32,367	26,253	32,367	34,743	2,376
422	Medicare Contribution	7,945	7,656	7,794	7,570	6,140	7,570	8,125	555
431	Retirement Contribution (IMRF/SLEP)	111,246	100,897	96,049	88,890	65,821	88,890	100,091	11,201
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	229	294	250	500	495	500	500	0
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	5,800	28,789	30,534	1,000	10,148	1,000	3,211	2,211
605	Office Supplies					474			
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	36,189	37,961	50,035	46,953	37,022	46,953	48,963	2,010
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications	31,914	32,754	38,142	64,618	25,259	64,618	64,618	0
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	26,996	0	5,684	10,000	346	10,000	10,000	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
725	Union Legal Services	(24)	1,044	5,363	4,500	2,275	4,500	4,500	0
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	0	0	0	5,000	5,000	5,000	5,000	0
	TOTAL EXPENDITURES	**891,357**	**877,970**	**890,400**	**899,770**	**683,725**	**899,770**	**936,265**	36,495

001-41124	**Court Security**								
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**133,917**	**140,851**	**161,733**	**207,884**	**156,432**	**207,884**	**195,965**	(11,919)
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**500**	**0**	**500**	**500**	0
	COMMODITIES	**860**	**1,601**	**632**	**1,000**	**399**	**1,000**	**1,000**	0
	CONTRACTUAL SERVICES	**(5)**	**484**	**2,619**	**4,005**	**1,138**	**4,005**	**4,005**	0
	CAPITAL OUTLAY	**0**	**9**	**0**	**1,000**	**0**	**1,000**	**1,000**	0
	OTHER	**0**	**0**	**0**	**9,991**	**0**	**9,991**	**9,991**	0
	TOTALS	**134,771**	**142,945**	**164,984**	**224,380**	**157,968**	**224,380**	**212,461**	(11,919)
	PERSONNEL								
401	Salaries - Full-time	70,982	76,663	89,560	116,584	91,837	116,584	119,613	3,029
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	6,058	4,754	4,879	2,284	3,442	2,284	2,357	73
405	Salaries - Overtime	9,558	7,360	4,940	3,164	3,178	3,164	3,266	102
411	Health Insurance	28,749	31,986	38,966	53,025	34,256	53,025	32,030	(20,995)
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	4,547	4,566	5,162	7,566	5,398	7,566	7,765	199
422	Medicare Contribution	1,063	1,068	1,207	1,769	1,262	1,769	1,816	47
431	Retirement Contribution (IMRF/SLEP)	12,369	13,989	15,245	22,992	16,399	22,992	28,618	5,626
441	Uniform Allowance	592	466	1,773	500	659	500	500	0
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	500	0	500	500	0
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools	860	1,601	632	1,000	399	1,000	1,000	0
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	0	0	3,000	0	3,000	3,000	0
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								0
725	Union Legal Services	(5)	484	2,619	1,005	1,138	1,005	1,005	0
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	9	0	1,000	0	1,000	1,000	0
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense	0	0	0	9,991	0	9,991	9,991	0
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	**134,771**	**142,945**	**164,984**	**224,380**	**157,968**	**224,380**	**212,461**	(11,919)

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
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**20,851**	**24,056**	**23,736**	**28,732**	**20,212**	**28,733**	**30,022**	1,289
	TRAINING & PROFESSIONAL DEV.	**938**	**708**	**352**	**1,850**	**98**	**1,850**	**1,700**	(150)
	COMMODITIES	**5,300**	**6,743**	**2,530**	**10,740**	**3,403**	**10,740**	**10,538**	(202)
	CONTRACTUAL SERVICES	**8,208**	**24,411**	**28,403**	**28,830**	**21,139**	**28,780**	**29,421**	591
	CAPITAL OUTLAY	**0**	**791**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**1,687**	**500**	**500**	**2,500**	**500**	**2,500**	**2,500**	0
	TOTALS	**36,984**	**57,209**	**55,520**	**72,652**	**45,352**	**72,603**	**74,180**	1,528
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	19,369	22,347	22,049	23,463	18,776	23,463	24,456	993
405	Salaries - Overtime	0	0	0	2,660	0	2,660	2,745	85
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	1,201	1,385	1,367	1,620	1,164	1,620	1,686	67
422	Medicare Contribution	281	324	320	379	272	379	394	16
431	Retirement Contribution (IMRF)	0	0	0	511	0	511	639	128
441	Uniform Allowance	0	0						
451	Automobile Mileage	0	0	0	100	0	100	100	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	125	125	0	650	51	650	650	0
502	Travel Expense	813	583	352	1,200	47	1,200	1,050	(150)
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	3,907	103	54	3,000	0	3,000	3,000	0
602	Janitorial Supplies					0	0	0	
603	Operating Supplies	81	303	0	1,700	511	1,700	1,700	0
604	Computer Supplies	230	4,175	1,002	1,000	404	1,000	1,238	238
605	Office Supplies	31	0	81	840	187	840	800	(40)
606	Minor Equipment & Small Tools	0	0	253	2,000	315	2,000	1,600	(400)
611	Automotive Fuel/Oil	1,051	2,162	1,140	2,200	1,986	2,200	2,200	0
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	1,829	2,460	4,000	324	4,000	4,000	(0)
702	Professional Service	1,596	931	3,875	105	0	55	105	0
703	Postage	0	4	0	25	0	25	16	(9)
704	Telephone & Electronic Communications	1,192	1,229	699	1,500	346	1,500	1,500	0
705	Publishing	0	0	316	0	0	0	0	0
706	Printing								
711	Utilities	1,292	1,367	2,009	2,200	1,414	2,200	2,200	0
712	Garbage Disposal								
719	Other Service Charges	0	15,000	15,000	15,000	15,000	15,000	15,000	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals	4,128	4,051	4,044	6,000	4,055	6,000	6,600	600
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	791	0	0	0	0	0	0
815	Furniture								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
920	Unbudgeted Grant Expense	1,687	0	0	2,000	0	2,000	2,000	0
990	Interfund Transfer	0	500	500	500	500	500	500	0
	TOTAL EXPENDITURES	**36,984**	**57,209**	**55,520**	**72,652**	**45,352**	**72,603**	**74,180**	1,528

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
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**432**	**250**	**0**	**750**	**0**	**750**	**750**	0
	COMMODITIES	**49**	**0**	**0**	**250**	**0**	**250**	**250**	0
	CONTRACTUAL SERVICES	**608**	**3,146**	**2,230**	**3,000**	**0**	**3,000**	**3,000**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTALS	**1,089**	**3,396**	**2,230**	**4,000**	**0**	**4,000**	**4,000**	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense	182	0	0	500	0	500	500	0
503	Dues	250	250	0	250	0	250	250	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies	49	0	0	250	0	250	250	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	266	3,146	2,053	2,000	0	2,000	2,000	0
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing	342	0	177	1,000	0	1,000	1,000	0
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	**1,089**	**3,396**	**2,230**	**4,000**	**0**	**4,000**	**4,000**	0

001-41127	**County Coroner**								
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**35,419**	**27,005**	**28,206**	**36,950**	**24,928**	**29,074**	**31,295**	(5,655)
	TRAINING & PROFESSIONAL DEV.	**300**	**2,018**	**518**	**4,650**	**702**	**3,900**	**4,750**	100
	COMMODITIES	**241**	**174**	**0**	**553**	**0**	**400**	**453**	(100)
	CONTRACTUAL SERVICES	**15,012**	**8,285**	**10,265**	**16,640**	**11,373**	**13,600**	**16,640**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**2,130**	**2,000**	**2,000**	**0**	**0**	**0**	**0**	0
	TOTALS	**53,102**	**39,482**	**40,989**	**58,793**	**37,004**	**46,974**	**53,138**	(5,655)
	PERSONNEL								
401	Salaries - Full-time	17,727	18,000	18,360	18,722	16,274	18,772	19,198	476
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	3,321	2,150	2,960	3,571	2,140	3,000	3,589	18
405	Salaries - Overtime								
411	Health Insurance	9,569	1,375	1,500	8,355	1,500	1,500	1,500	(6,855)
412	Unemployment Insurance								
413	Worker's Comp. Insuance								
421	Social Security Contribution	1,135	1,604	1,634	1,747	1,505	1,747	1,776	29
422	Medicare Contribution	265	375	382	409	352	409	416	7
431	Retirement Contribution (IMRF)	1,992	2,329	2,833	2,146	2,134	2,146	2,816	670
441	Uniform Allowance								
451	Automobile Mileage	1,409	1,172	537	2,000	1,023	1,500	2,000	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	1,240	0	2,800	0	2,000	2,800	0
502	Travel Expense	0	478	218	1,500	302	1,500	1,500	0
503	Dues	300	300	300	350	400	400	450	100
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	0	0	0	0	0	0	0	0
604	Computer Supplies								
605	Office Supplies	241	174	0	553	0	400	453	(100)
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	13,072	7,660	9,415	14,440	10,673	12,600	14,440	0
703	Postage	47	0	0	0	0	0	0	0
704	Telephone & Electronic Communications	742	0	0	0	0	0	0	0
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	0	0	0	0	0	0	0	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals Morgue Facility	1,152	625	850	2,200	700	1,000	2,200	0
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	130	0	0	0	0	0	0	0
910	Intergovernmental Agreement								
990	Interfund Transfer	2,000	2,000	2,000	0	0	0	0	0
	TOTAL EXPENDITURES	**53,102**	**39,482**	**40,989**	**58,793**	**37,004**	**46,974**	**53,138**	(5,655)

001-42131 Courts									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**118,010**	**119,983**	**124,314**	**125,218**	**109,046**	**125,218**	**131,968**	6,750
	TRAINING & PROFESSIONAL DEV.	**1,195**	**1,195**	**1,499**	**6,000**	**1,240**	**2,100**	**6,000**	0
	COMMODITIES	**7,193**	**5,562**	**6,634**	**9,500**	**3,873**	**6,500**	**9,928**	428
	CONTRACTUAL SERVICES	**43,930**	**32,236**	**24,506**	**46,625**	**21,451**	**28,700**	**42,625**	(4,000)
	CAPITAL OUTLAY	**70**	**1,499**	**510**	**2,000**	**3,319**	**3,500**	**6,000**	4,000
	OTHER	**1,935**	**1,934**	**1,930**	**2,000**	**900**	**2,000**	**2,000**	0
	TOTALS	**172,333**	**162,409**	**159,393**	**191,343**	**139,829**	**168,018**	**198,521**	7,178
	PERSONNEL								
401	Salaries - Full-time	60,001	61,621	63,285	64,994	56,495	64,994	67,083	2,089
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	39,561	40,303	41,688	42,804	37,215	42,804	44,180	1,376
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insuance								
421	Social Security Contribution	6,173	6,319	6,508	6,683	5,810	6,683	6,898	215
422	Medicare Contribution	1,443	1,478	1,522	1,563	1,359	1,563	1,613	50
431	Retirement Contribution (IMRF)	10,832	10,261	11,311	9,174	8,168	9,174	12,194	3,020
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	299	3,500	0	500	3,500	0
502	Travel Expense	0	0	0	1,000	0	100	1,000	0
503	Dues	1,195	1,195	1,200	1,500	1,240	1,500	1,500	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	652	444	220	1,000	313	500	1,428	428
605	Office Supplies	82	432	1,129	1,500	898	1,000	1,500	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials	6,459	4,686	5,285	7,000	2,662	5,000	7,000	0
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	25,856	11,756	6,964	26,500	5,183	10,000	22,500	(4,000)
703	Postage	137	194	122	500	135	200	500	0
704	Telephone & Electronic Communications	3,729	3,963	3,397	4,000	3,588	3,500	4,000	0
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	14,209	16,323	14,023	15,625	12,545	15,000	15,625	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	70	1,499	510	2,000	3,319	3,500	6,000	4,000
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement	1,935	1,934	1,930	2,000	900	2,000	2,000	0
990	Interfund Transfer								
	TOTAL EXPENDITURES	**172,333**	**162,409**	**159,393**	**191,343**	**139,829**	**168,018**	**198,521**	7,178

001-42132 Probation									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**401,857**	**383,179**	**396,783**	**410,644**	**317,352**	**410,384**	**410,780**	136
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**4,750**	**4,971**	**4,839**	**5,000**	**3,384**	**5,000**	**5,314**	314
	CONTRACTUAL SERVICES	**11,502**	**9,142**	**11,021**	**13,900**	**1,798**	**13,100**	**13,900**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTALS	**418,109**	**397,292**	**412,643**	**429,544**	**322,534**	**428,484**	**429,994**	450
	PERSONNEL								
401	Salaries - Full-time	283,286	269,974	277,073	284,890	222,526	271,987	272,321	(12,569)
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	57,835	64,239	67,727	74,215	56,274	82,280	82,280	8,065
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	16,195	15,234	15,616	17,663	12,593	16,863	16,884	(779)
422	Medicare Contribution	3,787	3,563	3,652	4,131	2,945	3,944	3,949	(182)
431	Retirement Contribution (IMRF)	35,254	24,669	27,215	24,244	17,514	29,810	29,846	5,602
441	Uniform Allowance								
451	Automobile Mileage	5,500	5,500	5,500	5,500	5,500	5,500	5,500	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	0	0	0	0	0	0	314	314
605	Office Supplies	4,750	4,971	4,839	5,000	3,384	5,000	5,000	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage	152	130	166	1,000	96	200	1,000	0
704	Telephone & Electronic Communications	2,580	2,222	2,940	2,900	1,703	2,900	2,900	0
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	8,770	6,790	7,915	10,000	0	10,000	10,000	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	**418,109**	**397,292**	**412,643**	**429,544**	**322,534**	**428,484**	**429,994**	450

001-42133	**Circuit Clerk**								
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**278,167**	**284,699**	**300,165**	**325,242**	**239,887**	**325,242**	**331,513**	6,271
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**6,730**	**6,734**	**6,754**	**6,762**	**3,987**	**6,762**	**7,342**	580
	CONTRACTUAL SERVICES	**9,789**	**10,654**	**8,597**	**13,592**	**7,903**	**13,592**	**13,592**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTALS	**294,685**	**302,087**	**315,516**	**345,596**	**251,776**	**345,596**	**352,447**	6,851
	PERSONNEL								
401	Salaries - Full-time	199,372	206,071	217,459	222,875	179,140	222,875	223,028	153
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	43,938	48,719	48,746	65,300	30,342	65,300	65,770	470
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	12,535	12,811	13,645	14,221	11,570	14,221	14,231	10
422	Medicare Contribution	2,931	2,996	3,191	3,326	2,706	3,326	3,328	2
431	Retirement Contribution (IMRF)	19,390	14,102	17,125	19,520	16,129	19,520	25,156	5,636
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	0	0	0	0	0	0	580	580
605	Office Supplies	6,730	6,734	6,754	6,762	3,987	6,762	6,762	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	2,195	2,557	2,119	4,000	2,556	4,000	4,000	0
703	Postage	5,324	4,723	3,734	6,393	3,300	6,393	6,393	0
704	Telephone & Electronic Communications	2,269	3,374	2,745	3,199	2,048	3,199	3,199	0
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	**294,685**	**302,087**	**315,516**	**345,596**	**251,776**	**345,596**	**352,447**	6,851

001-42134	**States Attorney**								
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**424,408**	**418,640**	**394,724**	**432,607**	**335,372**	**424,688**	**527,115**	94,509
	TRAINING & PROFESSIONAL DEV.	**1,311**	**3,508**	**3,071**	**4,800**	**2,588**	**3,770**	**4,800**	0
	COMMODITIES	**3,843**	**4,976**	**2,665**	**3,741**	**3,174**	**3,238**	**3,805**	64
	CONTRACTUAL SERVICES	**23,627**	**26,588**	**26,599**	**29,250**	**25,053**	**28,324**	**29,500**	250
	CAPITAL OUTLAY	**225**	**0**	**716**	**0**	**0**	**0**	**0**	0
	OTHER	**3,500**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	**5,000**	0
	TOTALS	**456,914**	**458,713**	**432,775**	**475,398**	**371,187**	**465,020**	**570,221**	94,823
	PERSONNEL								
401	Salaries - Full-time	292,239	290,577	276,452	288,962	239,864	290,286	361,889	72,927
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	11,696	12,257	7,121	13,351	6,448	12,000	13,780	429
405	Salaries - Overtime								
406	Salaries - Grants (Victim Witness Coordinator)	19,247	19,100	19,100	19,100	16,132	19,100	19,100	0
411	Health Insurance	47,463	45,420	39,929	59,605	32,310	43,400	59,230	(375)
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	18,324	18,304	17,781	19,801	15,653	19,947	24,349	4,548
422	Medicare Contribution	4,322	4,309	4,158	4,629	3,661	4,664	5,693	1,064
431	Retirement Contribution (IMRF)	31,117	28,674	30,183	27,158	21,304	35,291	43,073	15,915
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	350	1,077	280	2,000	1,112	1,500	2,000	0
502	Travel Expense	197	1,661	2,013	2,000	706	1,500	2,000	0
503	Dues	764	770	778	800	770	770	800	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	422	1,280	0	500	466	500	814	314
605	Office Supplies	2,489	3,070	2,222	2,500	2,470	2,500	2,500	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials	932	626	442	741	238	238	491	(250)
	CONTRACTUAL SERVICES								
701	Maintenance Service	607	872	953	1,000	981	1,200	1,300	300
702	Professional Service	7,000	7,250	7,000	7,000	7,000	7,000	7,000	0
703	Postage	740	681	634	700	518	624	700	0
704	Telephone & Electronic Communications	5,500	5,703	5,239	5,500	3,406	4,500	5,500	0
705	Publishing								
706	Printing	0	0	0	50	0	0	0	(50)
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	9,779	12,082	12,772	15,000	13,148	15,000	15,000	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	716	0	0	0	0	0
815	Furniture	225	0	0	0	0	0	0	0
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	3,500	5,000	5,000	5,000	5,000	5,000	5,000	0
	TOTAL EXPENDITURES	**456,914**	**458,713**	**432,775**	**475,398**	**371,187**	**465,020**	**570,221**	94,823

001-44153	Animal Control								``
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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	0	0	0	0	0	0	0
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	0	0	0	0	0	0	0	0
405	Salaries - Overtime	0	0	0	0	0	0	0	0
411	Health Insurance	0	0	0	0	0	0	0	0
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	0	0	0	0	0	0	0	0
422	Medicare Contribution	0	0	0	0	0	0	0	0
431	Retirement Contribution (IMRF)	0	0	0	0	0	0	0	0
441	Uniform Allowance	0	0	0	0	0	0	0	0
451	Automobile Mileage	0	0	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	0	0	0	0	0
502	Travel Expense								
503	Dues	0	0	0	0	0	0	0	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	0	0	0	0	0	0	0	0
602	Janitorial Supplies								
603	Operating Supplies	0	0	0	0	0	0	0	0
604	Computer Supplies								0
605	Office Supplies	0	0	0	0	0	0	0	0
606	Minor Equipment & Small Tools	0	0	0	0	0	0	0	0
611	Automotive Fuel/Oil	0	0	0	0	0	0	0	0
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	0	0	0	0	0	0	0
702	Professional Service	0	0	0	0	0	0	0	0
703	Postage	0	0	0	0	0	0	0	0
704	Telephone & Electronic Communications	0	0	0	0	0	0	0	0
705	Publishing	0	0	0	0	0	0	0	0
706	Printing	0	0	0	0	0	0	0	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	0	0	0	0	0	0	0	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0

001-44157 Social & Environmental									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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	**33,303**	**33,303**	**33,303**	**33,303**	**10,000**	**33,303**	**33,303**	0
	TOTALS	**33,303**	**33,303**	**33,303**	**33,303**	**10,000**	**33,303**	**33,303**	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	33,303	33,303	33,303	33,303	10,000	33,303	33,303	0
908	Transportation Grant Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer to JDC Transit Fund								
	TOTAL EXPENDITURES	**33,303**	**33,303**	**33,303**	**33,303**	**10,000**	**33,303**	**33,303**	0

Jo Daviess County, IL
Annual Budget
FY2020

Social & Environmental Budget Detail Sheet

Activity Code	905 Miscellaneous	FY20 Budget	FY19 Budget	FY18 Budget	FY18 Budget	FY17 Budget	FY16 Budget
20	NICAA Golden Meals	8,133	8,133	8,133	8,133	8,133	8,133
21	Senior Resource Center	8,170	8,170	8,170	8,170	8,170	8,170
25	Soil & Water Conservation District	8,000	8,000	8,000	8,000	8,000	8,000
26	Jo Daviess/Carroll Solid Waste Agency	7,000	7,000	7,000	7,000	7,000	7,000
27	Veterans' Grave markers	2,000	2,000	2,000	2,000	2,000	2,000
	Total	**$33,303**	**$33,303**	**$33,303**	**$33,303**	**$33,303**	**$33,303**

001-44159 Regional Superintendent of Schools									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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	**5,557**	**5,500**	**5,600**	**5,633**	**2,816**	**5,633**	**5,625**	(8)
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**40,771**	**38,519**	**40,795**	**40,490**	**15,340**	**40,490**	**40,434**	(56)
	TOTALS	**46,328**	**44,019**	**46,394**	**46,123**	**18,156**	**46,123**	**46,059**	(64)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals	5,557	5,500	5,600	5,633	2,816	5,633	5,625	(8)
	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	40,771	38,519	40,795	40,490	15,340	40,490	40,434	(56)
990	Interfund Transfer								
	TOTAL EXPENDITURES	**46,328**	**44,019**	**46,394**	**46,123**	**18,156**	**46,123**	**46,059**	(64)

FY2020 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	**2015 Budget**	**2016 Budget**	**2017 Budget**	**2018 Budget**	**2019 Budget**	**2020 Budget**
Support Staff	36,705										
Supplies	0										
Postage	503										
Mileage & Dues	2,095										
Phone/Internet Support	1,131										
Equipment	0										
General Fund - Operational						39,899	39,826	39,386	40,101	40,490	40,434
IMRF			2,305			2,982	2,650	2,587	2,633	2,308	2,305
Social Security				2,514		2,187	2,238	2,277	2,318	2,518	2,514
Insurance					4,836	4,817	4,778	4,729	4,814	4,843	4,836
Rent		5,625				5,602	5,558	5,500	5,600	5,633	5,625
Total Budget	40,434	5,625	2,305	2,514	4,836	**55,487**	**55,050**	**54,477**	**55,466**	**55,792**	**55,714**
$ Difference from prior yr.						34	-437	-573	989	326	-78
% Change						0.1%	-0.8%	-1.0%	1.8%	0.6%	-0.1%
Total General Fund						**45,501**	**45,384**	**44,886**	**45,701**	**46,123**	**46,059**
$ Difference from prior yr.						225	-117	-498	815	422	-64
% Change						0.5%	-0.3%	-1.1%	1.8%	0.9%	-0.1%

001-45162	**Economic Development/Planning**								
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018			2019	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	ACTUAL	PROPOSED	18 to '19
	PERSONNEL	**0**	**13,708**	**13,918**	**15,410**	**12,287**	**15,410**	**18,927**	3,517
	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**	**13,708**	**13,918**	**15,410**	**12,287**	**15,410**	**18,927**	3,517
	PERSONNEL								
401	Salaries - Full-time	0	11,755	12,041	12,373	10,677	12,373	15,325	2,952
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	0	750	750	750	750	750	750	0
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	0	403	395	767	328	767	950	183
422	Medicare Contribution	0	94	92	179	77	179	222	43
431	Retirement Contribution (IMRF)	0	706	640	1,341	455	1,341	1,680	339
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer to Economic Development Fund								
	TOTAL EXPENDITURES	**0**	**13,708**	**13,918**	**15,410**	**12,287**	**15,410**	**18,927**	3,517

001-45163 Planning & Development									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**203,680**	**188,257**	**194,179**	**220,250**	**163,550**	**201,818**	**228,555**	8,305
	TRAINING & PROFESSIONAL DEV.	**839**	**1,074**	**2,059**	**2,100**	**1,211**	**2,050**	**2,050**	(50)
	COMMODITIES	**3,308**	**3,864**	**4,150**	**7,027**	**1,673**	**5,550**	**6,188**	(839)
	CONTRACTUAL SERVICES	**11,249**	**11,762**	**13,402**	**15,950**	**10,351**	**13,450**	**17,000**	1,050
	CAPITAL OUTLAY	**1,972**	**396**	**0**	**600**	**247**	**600**	**600**	0
	OTHER	**7,045**	**10,445**	**10,445**	**10,445**	**10,445**	**10,445**	**10,445**	0
	TOTALS	**228,094**	**215,797**	**224,235**	**256,372**	**187,478**	**233,913**	**264,838**	8,466
	PERSONNEL								
401	Salaries - Full-time	146,436	137,174	140,649	146,888	119,753	146,000	155,440	8,552
402	Salaries - Per diem	1,950	2,213	2,450	3,000	1,750	2,500	3,000	0
403	Salaries - Part-time & Temporary	0	0	0	3,905	0	0	4,030	125
405	Salaries - Overtime	0	0	0	529	0	0	529	0
411	Health Insurance	23,869	18,645	19,475	36,815	18,134	25,000	31,130	(5,685)
412	Unemployment Insurance								
413	Worker's Comp. Insuance								
421	Social Security Contribution	9,346	8,674	8,877	9,382	7,311	8,800	9,920	538
422	Medicare Contribution	2,186	2,029	2,076	2,186	1,710	2,100	2,312	126
431	Retirement Contribution (IMRF)	16,400	14,056	15,469	12,545	10,161	12,400	17,094	4,549
441	Uniform Allowance								
451	Automobile Mileage	3,493	5,465	5,182	5,000	4,731	5,018	5,100	100
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	644	475	800	850	355	800	800	(50)
502	Travel Expense	0	334	994	950	591	950	950	0
503	Dues	195	265	265	300	265	300	300	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	0	906	1,172	1,200	0	1,000	1,200	0
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	272	0	314	700	0	700	961	261
605	Office Supplies	1,097	933	756	1,500	456	1,000	1,000	(500)
606	Minor Equipment & Small Tools	0	0	0	700	0	0	100	(600)
611	Automotive Fuel/Oil	1,939	1,504	1,908	2,077	1,218	2,000	2,077	0
621	Print Materials	0	521	0	850	0	850	850	0
	CONTRACTUAL SERVICES								
701	Maintenance Service	3,692	4,249	3,740	4,550	2,862	3,250	5,500	950
702	Professional Service	0	0			250			
703	Postage	2,345	2,194	2,486	3,100	1,674	3,100	3,100	0
704	Telephone & Electronic Communications	3,315	2,992	4,036	5,000	3,549	4,300	5,000	0
705	Publishing	1,310	1,579	2,401	2,100	1,335	1,500	2,100	0
706	Printing	0	294	0	600	0	600	600	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	587	453	738	600	680	700	700	100
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	1,590	0	0	0	0	0	0	0
815	Furniture	382	396	0	600	247	600	600	0
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	7,045	10,445	10,445	10,445	10,445	10,445	10,445	0
	TOTAL EXPENDITURES	**228,094**	**215,797**	**224,235**	**256,372**	**187,478**	**233,913**	**264,838**	8,466

SUMMARY OF SPECIAL FUNDS

REVENUES

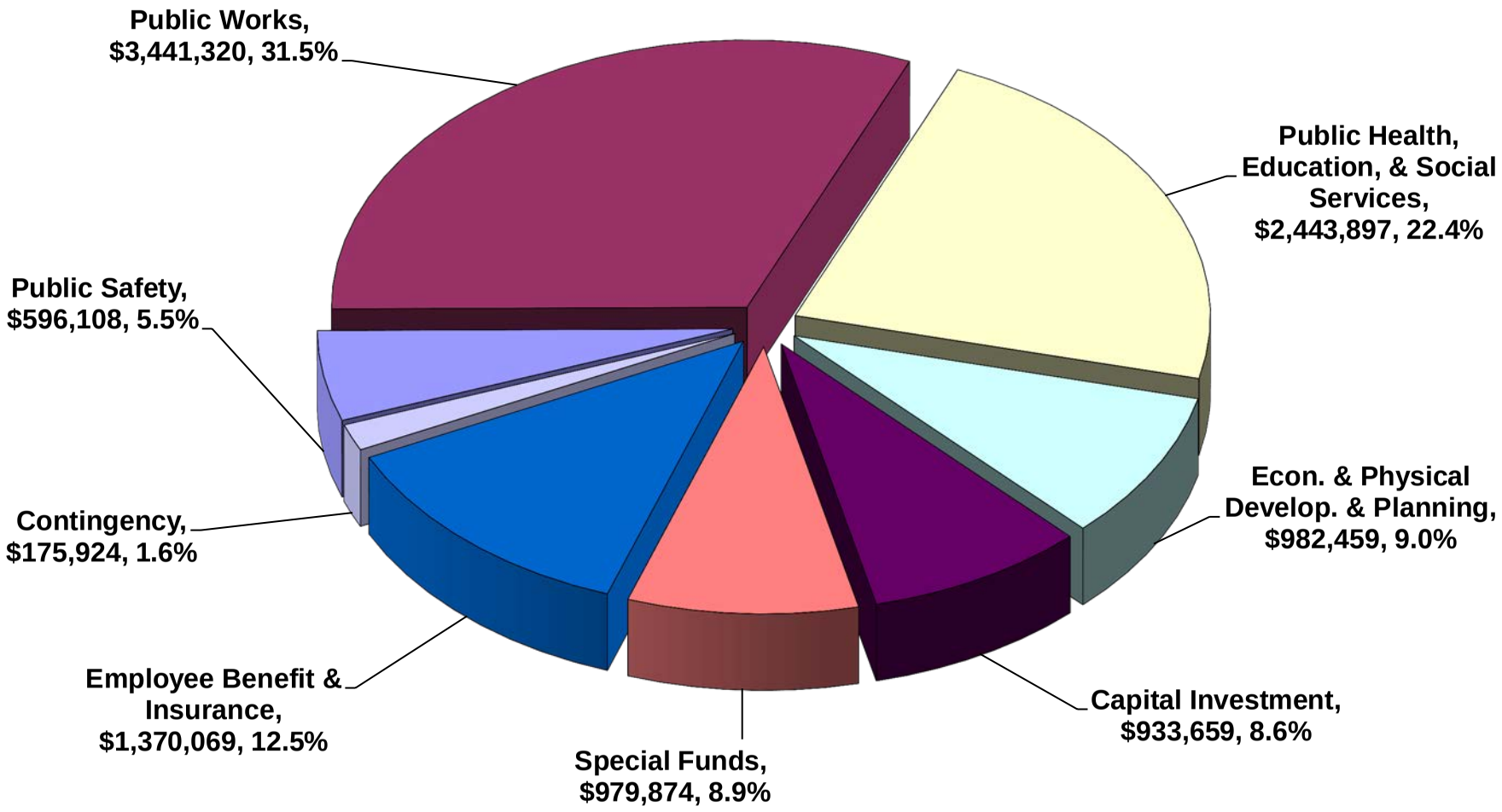
PROPOSED ANNUAL BUDGET

FY2020

Acct. No.	Account Title	Year Ending Nov. 30 2016 ACTUAL	Year Ending Nov. 30 2017 ACTUAL	**Year Ending Nov. 30 2018 ACTUAL**	**Year Ending Nov. 30 2019 Budget**	**10-mo Actual**	**Est. Actual**	**Year Ending Nov. 30 2020 Proposed**	*Difference from previous year*	FY2020 Est. Fund Balance 12/1/2019 BEGINNING	11/30/2020 ENDING
	Public Safety	**409,235**	**406,488**	**536,618**	**378,348**	**335,466**	**548,834**	**596,108**	217,760	**1,122,117**	**1,103,537**
	Public Works	**2,992,815**	**3,403,134**	**2,965,769**	**3,178,166**	**2,437,814**	**3,521,925**	**3,441,320**	263,154	**4,219,798**	**3,755,687**
	Hlth, Educ, & SS	**2,301,929**	**2,256,283**	**2,215,540**	**2,438,218**	**1,430,970**	**2,339,743**	**2,443,897**	5,679	**1,864,719**	**1,665,256**
	Econ. & Physical Develop. & Plan.	**1,177,102**	**1,227,812**	**855,695**	**979,359**	**702,579**	**943,801**	**982,459**	3,100	**433,221**	**437,021**
	Capital Investment	**1,276,804**	**2,065,238**	**726,443**	**1,132,986**	**1,107,241**	**1,149,571**	**933,659**	(199,327)	**3,343,611**	**1,358,617**
	Special Funds	**661,541**	**663,402**	**679,533**	**976,297**	**809,902**	**960,365**	**979,874**	3,577	**1,109,881**	**604,183**
	Employee Benefit & Insurance	**1,296,789**	**1,306,140**	**1,308,280**	**1,322,621**	**1,063,767**	**1,320,928**	**1,370,069**	47,448	**1,541,063**	**1,310,935**
	Contingency	**15,144**	**117,815**	**714**	**50,600**	**50,630**	**50,650**	**175,024**	124,424	**203,187**	**78,211**
	Total	**10,131,359**	**11,446,312**	**9,288,592**	**10,456,595**	**7,938,368**	**10,835,816**	**10,922,410**	465,815	**13,837,596**	**10,313,447**
Detail of above totals											
41000 Public Safety											
007-41128	ETSB/911 Fund	378,604	370,814	493,934	343,776	292,351	502,236	502,236	158,460	1,034,383	1,045,484
009-41129	Sheriff's Forfeiture Fund	13,405	3,921	11,769	13,270	15,968	14,170	18,270	5,000	5,288	7,058
019-41121	JDC Sheriff DUI Fund	8,407	10,518	14,693	7,500	13,272	13,274	7,500	0	38,301	38,301
072-41132	JDC Natutral Hazard Mitigation Fund	0	0	0	0	0	5,000	55,000	55,000	4	4
051-42134	State's Attorney Drug Forfeiture Fund	1429	0	0	500	113	500	500	0	4,175	788
074-42134	State's Attorney Records Automation Fund	1,369	1,509	1,399	1,500	1,114	1,350	1,500	0	10,670	2,170
069-47201	County Jail Medical Costs Fund	2,524	2,851	2,776	4,002	2,482	4,002	4,002	0	1,472	474
068-41133	JDC Sobriety Court Fund (dissolved 6.30.19)	3,496	3,602	3,660	0	2,176	2,137	0	0	0	0
077-42133	E-Citation Fund	0	2,495	2,251	2,100	3,737	2,105	2,100	0	6,851	3,217
078-42133	Law Library Fund	0	5,843	5,945	5,400	4,216	4,050	5,000	(400)	15,839	5,839
081-42135	Unclaimed Bail Fund	0	4,935	25	0	21	10	0	0	4,968	36
082-42136	Drug Addiction Fund	0	0	166	300	16	0	0	(300)	166	166
Total Public Safety		409,235	406,488	536,618	378,348	335,466	548,834	596,108	217,760	1,122,117	1,103,537
43000 Public Works											
002-43141	County Highway Fund	1,489,635	1,508,420	1,599,619	1,623,871	1,208,314	1,611,445	1,550,114	(73,757)	1,248,215	1,031,145
006-43142	County Motor Fuel Tax Fund	519,486	522,108	514,140	515,000	364,884	637,000	829,000	314,000	746,538	747,291
008-43143	Federal Aid Matching Fund	345,029	347,251	363,097	371,680	309,817	379,680	385,648	13,968	1,660,352	1,336,000
011-43145	County Aid to Bridges Fund	638,665	1,025,355	488,912	667,615	554,799	893,800	676,558	8,943	564,692	641,250
Total Public Works		2,992,815	3,403,134	2,965,769	3,178,166	2,437,814	3,521,925	3,441,320	263,154	4,219,798	3,755,687
44000 Health, Education & Social Services											
003-44151	Public Health Fund	610,606	617,015	707,046	774,633	502,246	623,685	736,430	(38,203)	611,037	386,773
026-44152	Home Health Care Fund (closed 12.31.16)	83,553	125	0	0	0	0	0	0	0	0
020-44154	Animal Control Fund	134,481	237,569	96,885	104,575	72,271	99,880	99,880	(4,695)	127,365	76,549
025-44155	Dog Fund (closed 12.31.15)	1,585	0	0	0	0	0	0	0	0	0
014-44156	708 Mental Health Fund	349,104	349,829	349,298	349,084	279,589	348,150	356,304	7,220	38,428	34,548
023-44158	Extension Education Fund	81,150	81,283	81,233	81,189	64,971	80,980	82,878	1,689	1	1,939
022-44160	HHC Memorial Fund (closed 12.31.16)	7	2	0	0	0	0	0	0	0	0
005-44151	Public Health Emergency Preparedness Fund	37,777	45,785	37,555	37,350	26,334	37,350	41,722	4,372	23,768	23,828
046-44162	Public Health Catastrophic Emergency	855	51,412	1,378	863	184	184	0	(863)	0	0
071-47203	Jo Daviess County Transit Fund	1,002,813	873,263	935,562	1,083,424	479,967	1,142,464	1,119,583	36,159	1,050,487	1,127,886
080-44165	County Pet Population Fund	0	0	6,583	7,100	5,407	7,050	7,100	0	13,633	13,733
Total Hlth, Educ, & SS		2,301,929	2,256,283	2,215,540	2,438,218	1,430,970	2,339,743	2,443,897	5,679	1,864,719	1,665,256

45000 Econ. & Physical Development & Planning											
027-45161	Tourism Promotion Fund	1,040,157	1,076,014	855,695	979,359	702,579	943,801	982,459	3,100	433,220	437,020
056-45161	State LTCB Matching Grant Fund	136,944	151,797	0	0	0	0	0	0	1	1
034-45165	Rentech Energy Escrow Fund (closed 11.15.17)	1	1	0	0	0	0	0	0	0	0
Total Econ. & Physical Develop. & Plan.		1,177,102	1,227,812	855,695	979,359	702,579	943,801	982,459	3,100	433,221	437,021
46000 Capital Investment											
042-46171	General Capital Investment Fund	192,055	108,532	67	79,123	79,126	79,138	67,783	(11,340)	260,309	(1,307)
048-46172	General Capital Equip. Rplc. Fund	170,030	40,311	65,715	114,234	99,504	114,291	275,883	161,649	345,607	89,021
055-46173	Public Health Capital Investment Fund	41,454	1,023,569	2,483	345,950	340,971	340,649	1,500	(344,450)	994,202	35,702
059-46174	Highway Capital Investment Fund	560,267	603,074	303,595	303,000	302,023	302,000	302,000	(1,000)	286,153	101,992
032-46161	Tourism Capital Development Fund	290	204	205	200	6,463	6,500	6,500	6,300	298,938	295,545
018-46177	Economic Development Invest. Fund	3,596	4,135	70,980	5,500	12,280	10,500	10,500	5,000	673,547	491,312
054-46178	HHC Capital Equipment Fund (closed 12.31.16)	100	22	0	0	0	0	0	0	0	0
038-46179	Sheriff Vehicle Fund	106,160	99,314	114,276	94,650	108,270	109,650	107,650	13,000	17,739	3,889
064-46180	GIS Capital Equipment & Investment Fund	40,650	15,684	10,066	36,419	1,004	31,173	6,173	(30,246)	100,391	47,868
066-41130	Emergency Services Communications	136,582	144,758	133,281	128,234	130,320	128,234	128,234	0	236,656	177,090
075-46181	ETSB Capital Equipment & Investment Fund	25,621	25,635	25,775	25,676	27,281	27,436	27,436	1,760	130,068	117,504
Total Capital Investment		1,276,804	2,065,238	726,443	1,132,986	1,107,241	1,149,571	933,659	(199,327)	3,343,611	1,358,617
47000 Special Funds											
049-47107	Election Equipment Fund	1	1	1	31,000	6,889	1	31,000	0	631	631
028-47181	Recorder Automation Fund	45,582	47,345	49,440	43,428	46,983	46,978	49,040	5,612	132,857	96,897
030-47182	County Clerk Automation Fund	5,472	5,453	4,962	5,234	4,837	6,394	6,394	1,160	47,125	48,519
029-47183	Circuit Clerk Automation Fund	40,438	44,680	44,732	38,000	33,797	32,634	30,000	(8,000)	45,792	598
039-47184	Court Document Storage Fund	34,077	39,043	38,649	36,000	30,284	30,010	30,000	(6,000)	190,268	155,268
052-47185	Maintenance/Child Support Fund	4,683	2,553	1,075	350	616	406	350	0	41,449	31,799
031-47197	Circuit Clerk Operations & Admin. Fund	3,554	3,805	3,761	3,700	4,763	3,683	3,700	0	26,863	26,363
047-47186	County Treasurer Automation Fund	2,204	1,874	1,853	1,772	242	2,350	2,250	478	10,405	4,655
033-47187	Probation Services Fund	22,889	22,029	24,518	49,541	51,208	60,050	32,050	(17,491)	87,844	60,994
053-47188	Probation EMHD Fund	0	0	0	0	0	0	0	0	3,879	0
058-47189	GIS Automation Fund	173,456	173,672	187,448	199,685	170,794	180,325	180,575	(19,110)	48,038	45,773
043-47191	Special Services Area #1 Fund	73,047	77,987	79,056	81,000	66,397	81,052	101,672	20,672	52	97
044-47192	Special Services Area #2 & 4 Fund	58,052	56,046	59,656	61,700	49,859	61,737	63,520	1,820	37	72
061-47198	Special Services Area #5 Fund	28,224	28,511	28,436	28,419	22,321	27,757	27,757	(662)	16	32
076-47203	Special Services Area #6 Fund	130,731	131,665	131,870	376,979	300,561	377,101	381,487	4,508	244,051	200
040-47177	Small Rental Properties Program	0	0	0	0	0	0	0	0	0	0
065-47199	Sale in Error Fund	13,122	11,181	11,069	10,580	1,896	12,690	12,500	1,920	150,148	62,648
070-47202	Coroner's Equipment & Operations Fund	3,970	13,460	9,316	4,909	7,736	8,864	8,864	3,955	57,899	61,263
079-47204	Juvenile Justice Fund	22,039	4,097	3,690	4,000	5,088	5,700	3,200	(800)	9,895	3,095
083-47205	Veterans Assistance Program Fund	0	0	0	22,368	5,604	22,383	15,015	(7,353)	12,383	5,030
084-47206	Public Defender Records Automation Fund	0	0	0	0	26	250	500	500	250	250
Total Special Funds		661,541	663,402	679,533	998,665	809,902	960,365	979,874	(18,791)	1,109,881	604,183
48000 Employee Benefit & Insurance											
012-48116	Social Security Fund	283,712	320,464	337,297	337,179	274,615	336,382	336,482	(697)	228,191	193,818
013-48117	IL Municipal Retirement Sys. Fund	587,564	590,556	615,499	642,285	523,006	641,027	695,337	53,052	534,484	431,266
017-48118	Insurance Fund	425,513	395,120	355,483	343,157	266,146	343,519	338,250	(4,907)	778,388	685,852
Total Employee Benefit & Insurance		1,296,789	1,306,140	1,308,280	1,322,621	1,063,767	1,320,928	1,370,069	47,448	1,541,063	1,310,935
49000 Contingency											
016-49197	Contingency Fund	15,144	117,815	714	50,600	50,630	50,650	175,024	124,424	203,187	78,211
									0		
Total Contingency		15,144	117,815	714	50,600	50,630	50,650	175,024	124,424	203,187	78,211
Grand Total Special Fund Revenues		**10,131,359**	**11,446,312**	**9,288,592**	**10,456,595**	**7,938,368**	**10,835,816**	**10,922,410**	**465,815**	**13,837,596**	**10,313,447**

Jo Daviess County
Special Fund Revenues as projected
FY2020 - $10,922,410

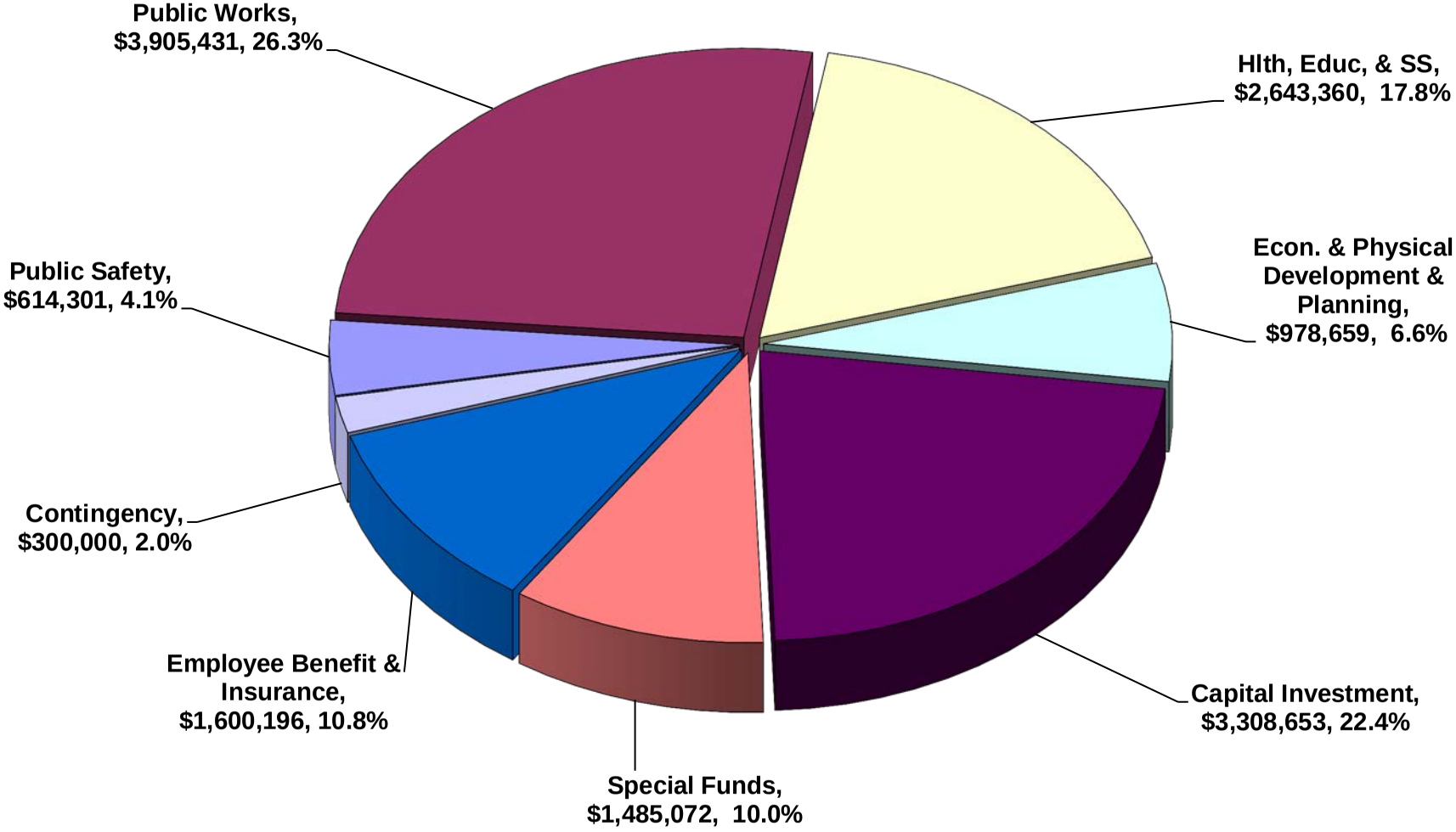


SUMMARY OF SPECIAL FUNDS
EXPENDITURES
PROPOSED ANNUAL BUDGET
FY2020

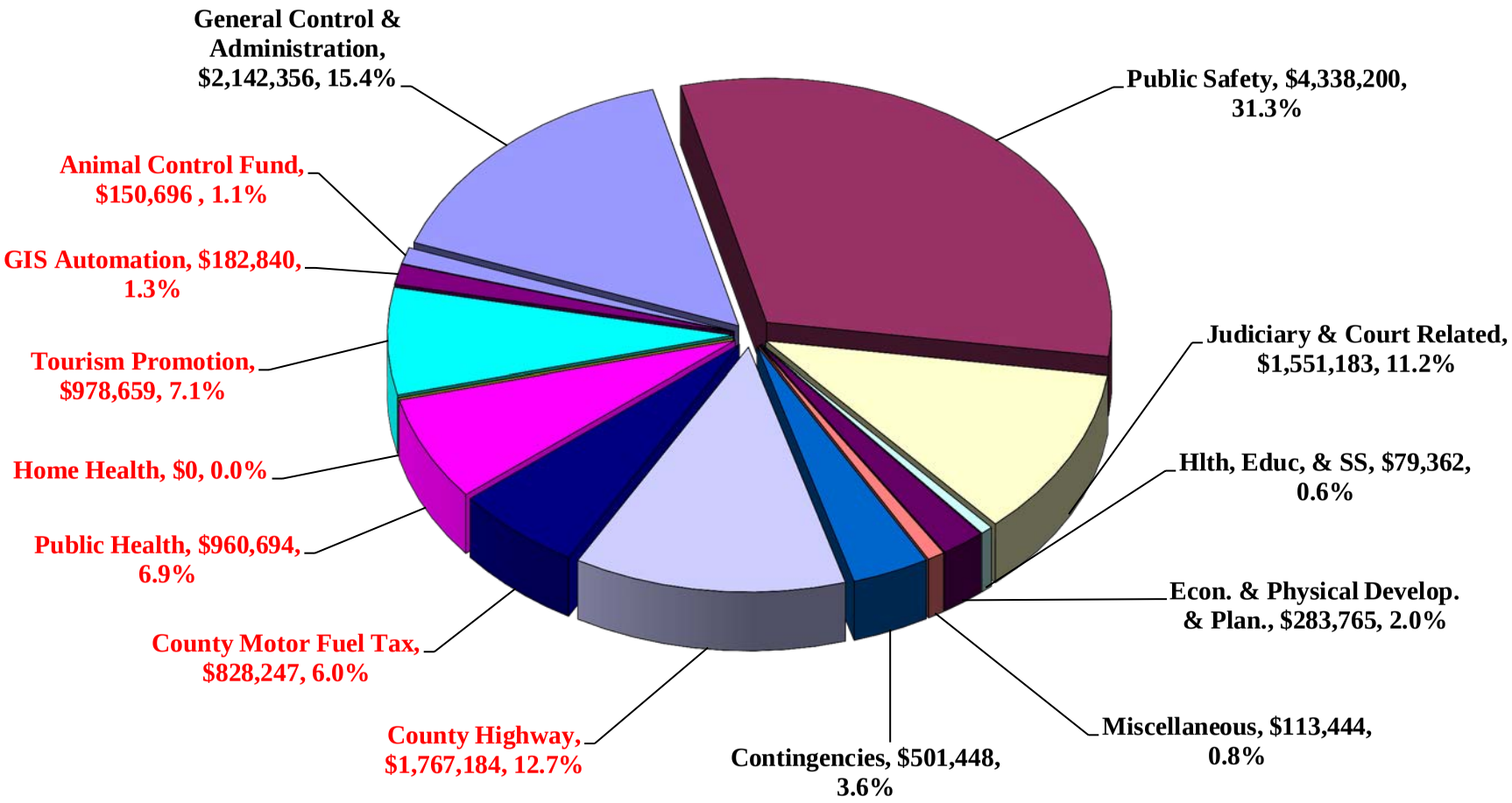
		Year Ending Nov.31 2016 ACTUAL	Year Ending Nov. 30 2017 ACTUAL	**Year Ending Nov. 30 2018 ACTUAL**	**Year Ending Nov. 30 2019 Budget**	**10-mo Actual**	**Est. Actual**	**Year Ending Nov. 30 2020 Proposed**	*Difference from previous year*	FY2020 Est. Fund Balance 12/1/2019 BEGINNING	11/30/2020 ENDING
	Public Safety	**328,898**	**194,950**	**276,792**	**458,107**	**265,343**	**291,236**	**614,301**	156,194	**1,122,117**	**1,103,537**
	Public Works	**3,098,797**	**3,448,263**	**2,934,440**	**3,432,617**	**2,298,810**	**2,764,183**	**3,905,431**	472,814	**4,219,798**	**3,755,687**
	Hlth, Educ, & SS	**2,264,563**	**3,144,220**	**2,246,144**	**2,849,302**	**1,474,140**	**2,541,442**	**2,643,360**	(205,942)	**1,864,719**	**1,665,256**
	Econ. & Physical Develop. & Plan.	**994,843**	**1,829,903**	**889,631**	**978,659**	**636,296**	**940,000**	**978,659**	0	**433,221**	**437,021**
	Capital Investment	**952,758**	**1,300,663**	**1,360,370**	**2,948,336**	**709,400**	**1,112,525**	**3,308,653**	360,317	**3,343,611**	**1,358,617**
	Special Funds	**597,911**	**641,740**	**627,353**	**987,017**	**560,832**	**807,748**	**1,485,572**	498,555	**1,109,881**	**604,183**
	Employee Benefit & Insurance	**1,212,968**	**1,216,952**	**1,332,564**	**1,404,984**	**1,069,566**	**1,299,836**	**1,600,196**	195,212	**1,541,063**	**1,310,935**
	Contingencies	**205,402**	**26,036**	**16,893**	**300,000**	**15,800**	**153,443**	**300,000**	0	**203,187**	**78,211**
	Total	**9,656,140**	**11,802,727**	**9,684,187**	**13,359,022**	**7,030,188**	**9,910,413**	**14,836,172**	1,477,150	**13,837,596**	**10,313,447**
Detail of above totals											
41000 Public Safety											
007-41128	ETSB/911 Fund	306,491	181,984	213,705	336,080	223,766	241,693	491,135	155,055	1,034,383	1,045,484
009-41129	Sheriff's Forfeiture Fund	6,732	6,956	19,527	11,500	11,208	11,500	16,500	5,000	5,288	7,058
019-41121	JDC Sheriff DUI Fund	7,222	1,789	39,365	7,500	3,730	3,730	7,500	0	38,301	38,301
072-41132	JDC Natural Hazard Mitigation Fund	0	0	0	40,000	0	5,000	55,000	15,000	4	4
051-42134	State's Attorney Drug Forfeiture Fund	0	0	0	3,500	0	0	3,500	0	4,175	788
074-42134	State's Attorney Records Automation Fund	0	0	0	10,000	0	0	10,000	0	10,670	2,170
069-41131	County Jail Medical Costs Fund	4,762	2,376	4,195	5,000	289	3,000	5,000	0	1,472	474
068-41133	JDC Sobriety Court Fund (dissolved 6.30.19)	3,691	1,845	0	25,000	26,351	26,313	0	(25,000)	0	0
077-42133	E-Citation Fund	0	0	0	4,595	0	0	5,734	1,139	6,851	3,217
078-42133	Law Library Fund	0	0	0	10,000	0	0	15,000	5,000	15,839	5,839
081-42135	Unclaimed Bail Fund	0	0	0	4,932	0	0	4,932	0	4,968	36
082-42136	Drug Addiction Fund	0	0	0	0	0	0	0	0	166	166
Total Public Safety		328,898	194,950	276,792	458,107	265,343	291,236	614,301	156,194	1,122,117	1,103,537
43000 Public Works											
002-43141	County Highway Fund	1,623,110	1,701,035	1,497,882	1,727,047	1,403,119	1,633,613	1,767,184	40,137	1,248,215	1,031,145
006-43142	County Motor Fuel Tax Fund	547,263	398,162	516,356	525,570	469,096	525,570	828,247	302,677	746,538	747,291
008-43143	Federal Aid Matching Fund	194,150	411,704	252,342	660,000	118,152	140,000	710,000	50,000	1,660,352	1,336,000
011-43145	County Aid to Bridges Fund	734,274	937,362	667,860	520,000	308,442	465,000	600,000	80,000	564,692	641,250
Total Public Works		3,098,797	3,448,263	2,934,440	3,432,617	2,298,810	2,764,183	3,905,431	472,814	4,219,798	3,755,687
44000 Health, Education & Social Services											
003-44151	Public Health Fund	749,978	754,022	715,269	904,716	481,725	646,580	960,694	55,978	611,037	386,773
026-44152	Home Health Care Fund (closed 12.31.16)	157,373	959,548	0	0	0	0	0	0	(0)	(0)
020-44154	Animal Control Fund	85,242	116,689	105,595	149,975	93,144	133,924	150,696	721	127,365	76,549
025-44155	Dog Fund (closed 12.31.15)	1,585	0	0	0	0	0	0	0	0	0
014-44156	708 Mental Health Fund	347,084	348,613	342,014	354,484	796	354,484	360,184	5,700	38,428	34,548
023-44158	Extension Education Fund	81,150	81,283	81,233	81,189	64,971	80,980	80,940	(249)	1	1,939
022-44160	HHC Memorial Fund (closed 12.31.16)	0	3,679	0	0	0	0	0	0	(0)	(0)
005-44151	Public Health Emergency Preparedness Fund	38,192	38,966	37,622	37,290	37,290	37,290	41,662	4,372	23,768	23,828
046-44162	Public Health Catastrophic Emergency	0	0	0	345,000	338,949	338,949	0	(345,000)	0	0
071-44163	Jo Daviess County Transit Fund	803,959	841,420	964,411	970,648	457,266	949,235	1,042,184	71,536	1,050,487	1,127,886
080-44165	County Pet Population Fund	0	0	0	6,000	0	0	7,000	1,000	13,633	13,733
Total Hlth, Educ, & SS		2,264,563	3,144,220	2,246,144	2,849,302	1,474,140	2,541,442	2,643,360	(205,942)	1,864,719	1,665,256
45000 Econ. & Physical Development & Planning											
027-45161	Tourism Promotion Fund	888,447	1,647,009	889,631	978,659	636,296	940,000	978,659	0	433,220	437,020
056-34721	State LTCB Matching Grant Fund	106,396	182,345	0	0	0	0	0	0	1	1
034-45165	Rentech Energy Escrow Fund (closed 11.15.17)	0	549	0	0	0	0	0	0	0	0
Total Econ. & Physical Develop. & Plan.		994,843	1,829,903	889,631	978,659	636,296	940,000	978,659	0	433,221	437,021

		Year Ending	Year Ending	**Year Ending**	**Year Ending**			**Year Ending**		FY2020	
		Nov.31	Nov. 30	**Nov. 30**	**Nov. 30**			**Nov. 30**	*Difference*	Est. Fund Balance	
		2016	2017	**2018**	**2019**			**2020**	*from*	12/1/2019	11/30/2020
		ACTUAL	ACTUAL	**ACTUAL**	**Budget**	**10-mo Actual**	**Est. Actual**	**Proposed**	*previous year*	BEGINNING	ENDING
46000 Capital Investment											
042-46171	General Capital Investment Fund	192,608	98,623	39,909	219,816	8,387	18,200	329,399	109,583	260,309	(1,307)
048-46172	General Capital Equip. Rplc. Fund	196,909	212,568	94,958	195,005	91,223	90,000	532,469	337,464	345,607	89,021
055-46173	Public Health Capital Investment Fund	20,993	180,143	456,336	1,105,650	65,447	135,000	960,000	(145,650)	994,202	35,702
059-46174	Highway Capital Investment Fund	262,840	352,436	437,847	490,000	315,547	430,000	486,161	(3,839)	286,153	101,992
032-46161	Tourism Capital Development Fund	0	0	0	0	0	0	9,893	9,893	298,938	295,545
018-46177	Economic Development Invest. Fund	37,649	39,936	36,517	617,315	71,015	122,315	582,735	(34,580)	673,547	491,312
054-46178	HHC Capital Equipment Fund (closed 12.31.17)	0	51,271	0	0	0	0	0	0	(0)	(0)
038-46179	Sheriff Vehicle Fund	76,255	106,333	168,767	121,500	85,198	119,500	121,500	0	17,739	3,889
064-46180	GIS Capital Equipment & Investment Fund	46,905	21,788	6,795	11,250	960	9,710	58,696	47,446	100,391	47,868
066-46181	Emergency Services Communications	118,599	237,565	119,241	187,800	71,622	187,800	187,800	0	236,656	177,090
075-46181	ETSB Capital Equipment & Investment Fund	0	0	0	0	0	0	40,000	40,000	130,068	117,504
Total Capital Investment		952,758	1,300,663	1,360,370	2,948,336	709,400	1,112,525	3,308,653	360,317	3,343,611	1,358,617
47000 Special Funds											
049-47107	Election Equipment Fund	0	0	0	31,000	0	0	31,000	0	631	631
028-47181	Recorder Automation Fund	35,737	45,087	38,632	89,000	57,935	75,000	85,000	(4,000)	132,857	96,897
030-47182	County Clerk Automation Fund	756	4,633	1,434	5,000	435	5,000	5,000	0	47,125	48,519
029-47183	Circuit Clerk Automation Fund	27,818	57,879	63,932	85,604	41,173	85,604	75,194	(10,410)	45,792	598
039-47184	Court Document Storage Fund	10,596	21,926	9,902	65,000	5,648	65,000	65,000	0	190,268	155,268
052-47185	Maintenance/Child Support Fund	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0	41,449	31,799
031-47197	Circuit Clerk Operations & Admin. Fund	3,098	3,207	3,999	4,200	3,289	4,200	4,200	0	26,863	26,363
047-47186	County Treasurer Automation Fund	1,774	1,316	2,138	4,500	2,532	4,300	8,000	3,500	10,405	4,655
033-47187	Probation Services Fund	27,151	24,677	25,605	68,600	21,938	39,300	58,900	(9,700)	87,844	60,994
053-47188	Probation EMHD Fund	0	0	0	3,879	0	0	3,879	0	3,879	0
058-47189	GIS Automation Fund	186,096	166,237	170,055	200,565	164,513	193,133	182,840	(17,725)	48,038	45,773
043-47191	Special Services Area #1 Fund	73,047	77,987	79,056	81,000	52,038	81,000	101,627	20,627	52	97
044-47192	Special Services Area #2 & 4 Fund	58,052	56,046	59,656	61,700	38,320	61,700	63,485	1,785	37	72
061-47198	Special Services Area #5 Fund	28,224	28,511	28,436	28,419	16,872	27,741	27,741	(678)	16	32
076-47203	Special Services Area #6 Fund	130,731	131,500	131,870	133,050	133,050	133,050	625,338	492,288	244,051	200
040-47177	Small Rental Properties Program	0	0	0	0	0	0	0	0	0	0
065-47199	Sale in Error Fund	0	0	0	100,000	0	0	100,000	0	150,148	62,648
070-47202	Coroner's Equipment & Operations Fund	2,260	377	1,155	5,500	266	3,500	5,500	0	57,899	61,263
079-47204	Juvenile Justice Fund	2,571	12,357	1,483	10,000	9,220	9,220	10,000	0	9,895	3,095
083-47205	Veterans Assistance Program Fund	0	0	0	22,368	3,602	10,000	22,368	0	12,383	5,030
084-47206	Public Defender Records Automation Fund	0	0	0	0	0	0	500	500	250	250
Total Special Funds		597,911	641,740	627,353	987,017	560,832	807,748	1,485,572	498,555	1,109,881	604,183
48000 Employee Benefit & Insurance											
012-48116	Social Security Fund	307,109	312,556	321,619	347,105	268,789	327,518	370,855	23,750	228,191	193,818
013-48117	IL Municipal Retirement Sys. Fund	578,039	577,223	611,341	621,750	438,431	582,308	798,555	176,805	534,484	431,266
017-48118	Insurance Fund	327,820	327,173	399,604	436,129	362,346	390,010	430,786	(5,343)	778,388	685,852
									0		
Total Employee Benefit & Insurance		1,212,968	1,216,952	1,332,564	1,404,984	1,069,566	1,299,836	1,600,196	195,212	1,541,063	1,310,935
49000 Contingency											
016-49197	Contingency Fund	205,402	26,036	16,893	300,000	15,800	153,443	300,000	0	203,187	78,211
Total Contingency		205,402	26,036	16,893	300,000	15,800	153,443	300,000	0	203,187	78,211
Grand Total Special Fund Expenditures		**9,656,140**	**11,802,727**	**9,684,187**	**13,359,022**	**7,030,188**	**9,910,413**	**14,836,172**	1,477,150	**13,837,596**	**10,313,447**

Jo Daviess County
Special Fund Expenditures as projected
FY2020 - $14,836,172



Jo Daviess County
FY2020 BUDGET - All Operating Fund Expenditures - $13,878,079
(Includes GF and Operational Special Funds)
11/19/2019



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 FY2020 an estimated 6 months of operating expense is required to be retained in this fund. Therefore $884,000 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
FY2020

002 County Highway Fund			**Est. Fund Balance ending FY2019:**			**$1,248,215**			
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	TAXES	**1,039,172**	**1,071,953**	**1,128,858**	**1,180,388**	**944,605**	**1,176,736**	**1,204,329**	23,941
	LICENSES & PERMITS	**1,950**	**1,770**	**3,400**	**3,000**	**4,300**	**2,000**	**2,000**	(1,000)
	INTERGOVERNMENTAL REVENUES	**187,882**	**180,893**	**205,371**	**189,938**	**171,295**	**189,938**	**104,740**	(85,198)
	SERVICE CHARGES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**51,606**	**49,578**	**46,367**	**46,000**	**27,769**	**31,505**	**32,000**	(14,000)
	OTHER FINANCING	**7,780**	**7,425**	**23,496**	**7,500**	**19,079**	**20,000**	**15,000**	7,500
	INTERFUND TRANSFER	**201,245**	**196,801**	**192,128**	**197,045**	**41,266**	**191,266**	**192,045**	(5,000)
	TOTAL REVENUES	**1,489,635**	**1,508,420**	**1,599,619**	**1,623,871**	**1,208,314**	**1,611,445**	**1,550,114**	(73,757)
	Taxes								
31110	Property taxes	1,039,172	1,071,953	1,128,858	1,180,388	944,605	1,176,736	1,204,329	23,941
	LICENSES & PERMITS								
32315	Permits	1,950	1,770	3,400	3,000	4,300	2,000	2,000	(1,000)
	INTERGOVERNMENTAL REVENUES								
34410	County Sales Tax (1%)	187,882	180,893	205,371	189,938	171,295	189,938	104,740	(85,198)
34733	IEMA Reimbursement	0	0	0	0	0	0	0	0
34936	FEMA Reimbursement	0	0	0	0	0	0	0	0
	SERVICE CHARGES								
36703	County Map Sales	0	0	0	0	0	0	0	0
	OTHER								
38110	Interest	2,847	3,000	2,650	2,000	2,275	3,000	3,000	1,000
38112	CD Interest	0	0	0	0	5,150	5,000	5,000	5,000
38120	Collector Account Interest	0	0	617	0	0	0	0	0
38123	Fuel Reimbursement	21,908	17,839	25,400	25,000	2,505	2,505	0	(25,000)
38136	Purchasing Card Rebate	86	103	115	0	0	0	0	0
38157	Workers Comp Proceeds	4,404	7,548	571	0	0	0	0	0
38158	Reimb from Railroads	0	0	0	0	0	0	0	0
38217	Insurance Settlement Payment	4,087	2,380	3,384	1,000	0	1,000	1,000	0
38910	Miscellaneous Income	18,275	18,708	13,630	18,000	17,840	20,000	23,000	5,000
	OTHER FINANCING								
39120	Reimb. from Townships	7,780	7,425	23,496	7,500	19,079	20,000	15,000	7,500
	INTERFUND TRANSFER								
39922	From GF for Building & Zoning	7,045	7,045	7,045	7,045	7,045	7,045	7,045	0
39116	Proceeds from Sale of Property	0	0	0	0	0	0	0	0
39917	From MFT for equipment rental	0	0	0	0	0	0	0	0
39929	Transfer in From Capital Investments	0	0	0	0	0	0	0	0
39930	From Township MFT	44,200	39,756	35,083	40,000	34,221	34,221	35,000	(5,000)
39944	From County Bridge Fund	150,000	150,000	150,000	150,000	0	50,000	50,000	(100,000)
39976	From Federal Aid Matching	0	0	0	0	0	100,000	100,000	100,000
39946	From GF for Animal Control								
39948	From GF Contingency								
	TOTAL REVENUES	1,489,635	1,508,420	1,599,619	1,623,871	1,208,314	1,611,445	1,550,114	(73,757)
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
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**649,636**	**715,922**	**774,476**	**876,085**	**734,307**	**893,954**	**947,252**	71,167
	TRAINING & PROFESSIONAL DEV.	**3,870**	**2,941**	**1,982**	**16,900**	**2,033**	**2,697**	**3,400**	(13,500)
	COMMODITIES	**263,100**	**231,754**	**272,712**	**306,500**	**255,595**	**294,400**	**311,500**	5,000
	CONTRACTUAL SERVICES	**120,655**	**119,295**	**118,748**	**134,000**	**79,623**	**99,000**	**109,200**	(24,800)
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**585,849**	**631,123**	**329,964**	**393,562**	**331,562**	**343,562**	**395,832**	2,270
	TOTAL EXPENDITURES	**1,623,110**	**1,701,035**	**1,497,883**	**1,727,047**	**1,403,119**	**1,633,613**	**1,767,184**	40,137
	PERSONNEL								
401	Salaries - Full-time	412,399	438,484	493,016	545,799	449,728	545,800	574,785	28,986
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	34,068	41,001	27,785	22,000	22,159	28,000	22,707	707
405	Salaries - Overtime	21,551	39,280	44,033	51,350	62,158	60,000	52,736	1,386
411	Health Insurance	102,020	110,464	108,328	153,154	115,128	153,154	171,406	18,252
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	26,308	29,648	32,859	38,387	30,417	40,000	40,314	1,927
422	Medicare Contribution	6,153	6,934	7,685	8,978	7,114	9,000	9,428	450
431	Retirement Contribution (IMRF)	42,256	43,773	53,795	50,817	40,922	51,000	68,776	17,959

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
441	Uniform Allowance	4,857	6,338	6,975	5,500	6,680	7,000	7,000	1,500
451	Automobile Mileage	24	0	0	100	0	0	100	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	1,834	1,747	581	15,000	626	1,000	1,500	(13,500)
502	Travel Expense	1,218	326	497	1,000	510	800	1,000	0
503	Dues	817	868	904	900	897	897	900	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	118,032	95,021	106,104	120,000	125,378	120,000	125,000	5,000
602	Janitorial Supplies	1,940	1,881	1,936	2,000	1,423	1,800	2,000	0
603	Operating Supplies	38,859	39,570	33,159	40,000	32,231	38,000	40,000	0
604	Computer Supplies	2,585	3,447	4,242	3,000	2,026	3,000	3,000	0
605	Office Supplies	2,545	2,262	2,523	3,000	1,986	2,000	3,000	0
606	Minor Equipment & Small Tools	5,834	3,791	8,180	8,000	3,514	4,500	8,000	0
611	Automotive Fuel/Oil	92,844	85,255	115,353	130,000	88,769	125,000	130,000	0
621	Print Materials	461	526	1,213	500	268	100	500	0
	CONTRACTUAL SERVICES								
701	Maintenance Service	53,944	41,448	29,309	50,000	23,420	30,000	40,000	(10,000)
702	Professional Service	11,905	19,797	22,260	15,000	6,439	10,000	15,000	0
703	Postage	8,120	8,127	7,950	8,000	8,000	8,000	0	(8,000)
704	Telephone & Electronic Communications	7,788	7,385	8,075	8,000	6,663	8,000	8,200	200
705	Publishing	1,793	1,276	1,205	2,000	686	1,500	2,000	0
706	Printing								
711	Utilities	26,684	28,334	35,648	40,000	31,092	38,000	40,000	0
712	Garbage Disposal	1,317	1,372	1,442	2,000	1,334	1,700	2,000	0
719	Other Service Charges								
721	Liability Insurance	6,172	6,572	6,492	7,000	0	0	0	(7,000)
722	General Insurance								
724	Rentals	2,932	4,983	6,367	2,000	1,988	1,800	2,000	0
	CAPITAL OUTLAY								
801	Land	0	0	0	0	0	0	0	0
805	Buildings	0	0	0	0	0	0	0	0
810	Equipment	0	0	0	0	0	0	0	0
815	Furniture	0	0	0	0	0	0	0	0
820	Vehicle	0	0	0	0	0	0	0	0
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency	0	0	0	50,000	0	0	50,000	0
905	Miscellaneous Expense	0	0	0	0	0	0	0	0
910	Intergovernmental Agreement	0	0	0	0	0	0	0	0
990	Interfund Transfer	585,849	631,123	329,964	343,562	331,562	343,562	345,832	2,270
	TOTAL	1,623,110	1,701,035	1,497,883	1,727,047	1,403,119	1,633,613	1,767,184	40,137
	Revenues Over (Under) Expenditures	(133,475)	(192,615)	101,737	(103,176)	(194,806)	(22,168)	(217,070)	(113,894)
	Fund Balance, beginning of year	1,494,737	1,361,262	1,168,647	1,270,383	1,270,383	1,270,383	1,248,215	(22,168)
	Estimated Fund Balance, end of year	1,361,262	1,168,647	1,270,383	1,167,207	1,075,578	1,248,215	1,031,145	(136,062)

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 FY2020, an estimated four (4) months of operating expense is required to be retained in this fund. Therefore $320,300 is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund and not scheduled for expense during the period.

003 Public Health Fund									
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	TAXES	**323,065**	**323,583**	**340,762**	**340,750**	**272,664**	**339,672**	**347,637**	6,887
	INTERGOVERNMENTAL REVENUES	**127,247**	**136,621**	**111,449**	**125,253**	**72,769**	**129,432**	**117,181**	(8,072)
	SERVICE CHARGES	**98,906**	**100,390**	**105,664**	**267,800**	**115,646**	**112,950**	**222,950**	(44,850)
	OTHER REVENUES	**9,997**	**17,455**	**11,549**	**3,540**	**3,877**	**4,341**	**7,000**	3,460
	OTHER FINANCING SOURCES	**51,392**	**38,966**	**137,622**	**37,290**	**37,290**	**37,290**	**41,662**	4,372
	TOTAL REVENUES	**610,606**	**617,015**	**707,046**	**774,633**	**502,246**	**623,685**	**736,430**	(38,203)
	TAXES								
31110	Property taxes	323,065	323,583	340,762	340,750	272,664	339,672	347,637	6,887
	INTERGOVERNMENTAL REVENUES								0
34711	Health Protection Grant	63,201	63,201	64,921	64,921	64,921	72,107	64,921	0
34713	Potable Water Grant	850	1,000	63	1,100	800	1,100	1,100	0
34714	Tanning Facility Grant	450	400	0	1,150	400	400	400	(750)
34716	IL Tobacco Free Grant	0	0	0	0	0	0	0	0
34722	Well Woman Program	0	0	0	0	0	0	0	0
34725	Teen Parent Services	0	0	0	0	0	0	0	0
34728	Vector Control Grant	4,517	15,655	124	13,082	5,823	10,000	14,935	1,853
34729	Family Case Management Grant	0	0	0	0	0	0	0	0
34730	Death Certificate Surcharge	0	0	0	0	0	0	0	0
34811	Immunization Medicaid Match	19,635	13,818	3,755	15,000	0	15,000	5,000	(10,000)
34812	WIC Grant	0	0	0	0	0	0	0	0
34817	WIC Food Instrument Allocation	0	0	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	825	825	825	825
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	0	0	0	0	0	0	0	0
34836	Medical Reserve Corp Grant	0	0	0	0	0	0	0	0
34838	Vaccine for Children	0	0	0	0	0	0	0	0
34918	IDPH/Cardiovascular	0	0	0	0	0	0	0	0
34919	Immunization Federal Grant	38,595	42,515	42,587	30,000	0	30,000	30,000	0
34936	FEMA Reimbursement	0	0	0	0	0	0	0	0
34938	Misc. Non Federal Grant	0	33	0	0	0	0	0	0
	SERVICE CHARGES								
36510	Fees from Individuals	10,111	13,530	11,744	15,000	10,626	10,000	110,000	95,000
36800	Environmental Health Fees	88,195	86,410	91,520	100,000	102,070	100,000	110,000	10,000
36801	Family Planning Fees	0	0	0	0	0	0	0	0
36804	School Contracts	0	0	0	0	0	0	0	0
36806	Public Aid Fee's for FCM	0	0	0	0	0	0	0	0
36860	B&B Annual Inspection Fee	600	450	2,400	2,800	2,950	2,950	2,950	150
36807	Dental Progam Fees	0	0	0	150,000	0	0	0	(150,000)
	OTHER REVENUES								
38110	Interest Income	2,143	1,750	1,579	1,700	1,176	1,500	1,500	(200)
38120	Collector Account Interest	0	0	186	0	0	0	0	0
38124	Office Space Rental	6,600	11,273	5,046	1,740	2,701	2,741	5,400	3,660
38136	Purchasing Card Rebate	91	98	59	0	0	0	0	0
38860	Dubuque Racing Association	0	0	0	0	0	0	0	0
38862	Grant Revenue		4,330	4,680	0	0	0	0	0
38870	AllKids program	0	0	0	0	0	0	0	0
38880	IDPH TB Program	0	0	0	0	0	0	0	0
38910	Misc Income	1,163	4	0	100	0	100	100	0
	OTHER FINANCING SOURCES								
39117	Insurance Proceeds	0	0	0	0	0	0	0	0
39924	Rent/Utility from HHC	13,200	0	0	0	0	0	0	0
39943	Transfer in from Bio-terrorism	38,192	38,966	37,622	37,290	37,290	37,290	41,662	4,372
39945	Transfer in from PH Emer Resp Grant	0	0	0	0	0	0	0	0
39972	Transfer in from PH Capital Investment	0	0	100,000	0	0	0	0	0
	TOTAL REVENUES	610,606	617,015	707,046	774,633	502,246	623,685	736,430	(38,203)

003-44151 Public Health									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**519,869**	**508,896**	**520,167**	**678,010**	**375,565**	**481,700**	**722,620**	44,610
	TRAINING & PROFESSIONAL DEV.	**5,559**	**7,047**	**7,467**	**9,655**	**5,309**	**9,655**	**9,600**	(55)
	COMMODITIES	**62,748**	**70,337**	**57,485**	**30,250**	**24,127**	**32,650**	**49,250**	19,000
	CONTRACTUAL SERVICES	**49,403**	**54,767**	**60,952**	**127,000**	**46,866**	**72,500**	**127,500**	500
	CAPITAL OUTLAY	**10,091**	**8,096**	**1,596**	**7,000**	**3,709**	**7,000**	**7,000**	0
	OTHER	**102,308**	**104,880**	**67,602**	**52,801**	**26,149**	**43,075**	**44,724**	(8,077)
	TOTAL EXPENDITURES	**749,978**	**754,022**	**715,269**	**904,716**	**481,725**	**646,580**	**960,694**	55,978
	PERSONNEL								
401	Salaries - Full-time	370,128	366,423	372,756	484,786	279,416	350,000	465,556	(19,230)
403	Salaries - Part-time & Temporary	1,181	4,300	13,978	19,344	0	0	23,088	3,744
405	Salaries - Overtime	0	0	0	0	0	0	0	0
411	Health Insurance	71,740	64,952	56,740	81,063	46,378	60,000	128,374	47,311
412	Unemployment Insurance	5,210	4,364	0	6,000	0	4,000	6,000	0
421	Social Security	22,406	21,861	23,878	30,623	17,565	23,500	31,018	395
422	Medicare Contribution	5,240	5,112	5,585	7,162	4,108	5,200	7,253	91
431	Retirement Contribution (IMRF)	39,188	35,359	41,389	42,032	24,401	32,000	54,831	12,799
441	Uniform Allowance	441	977	512	2,000	0	2,000	1,500	(500)
451	Automobile Mileage	4,336	5,548	5,330	5,000	3,698	5,000	5,000	0
	TRAINING & PROFESSIONAL DEV.								0
501	Education & Training	1,015	1,631	883	1,500	712	1,500	1,500	0
502	Travel Expense	2,594	3,451	4,204	5,000	2,535	5,000	5,000	0
503	Dues	1,950	1,965	2,380	3,155	2,062	3,155	3,100	(55)
504	Publications	0	0	0	0	0	0	0	0
505	Tuition Reimbursement	0	0	0	0	0	0	0	0
	COMMODITIES								
601	Maintenance Supplies	233	44	145	150	84	150	150	0
602	Janitorial Supplies	647	533	680	1,200	385	1,000	1,200	0
603	Operating Supplies	56,348	64,748	50,383	20,000	5,111	10,000	20,000	0
604	Computer Supplies	730	1,198	1,848	2,000	15,417	15,600	21,000	19,000
605	Office Supplies	2,291	1,958	2,391	2,400	1,726	2,400	2,400	0
606	Minor Equipment & Small Tools	372	206	995	1,000	40	1,000	1,000	0
611	Automotive Fuel/Oil	1,130	1,063	1,043	1,500	1,364	1,500	1,500	0
621	Print Materials	997	587	0	2,000	0	1,000	2,000	0
	CONTRACTUAL SERVICES								
701	Maintenance Service	16,565	17,042	14,559	28,500	20,947	28,500	28,500	0
702	Professional Service	8,280	14,304	14,561	55,000	4,673	10,000	55,000	0
703	Postage	1,067	1,687	1,359	2,500	1,753	1,500	2,500	0
704	Telephone & Electronic Communication	7,743	5,846	7,587	10,500	2,195	7,000	10,500	0
705	Publishing	2,753	2,686	2,209	3,500	3,486	3,500	3,500	0
706	Printing	509	466	1,105	1,000	0	1,000	1,000	0
711	Utilities	7,980	7,754	14,218	20,000	9,747	15,000	20,000	0
712	Garbage Disposal	3,751	3,389	3,583	4,000	2,582	4,000	4,500	500
719	Other Service Charges	0	0	0	0	0	0	0	0
721	Liability Insurance	0	0	0	0	0	0	0	0
722	General Insurance	0	0	0	0	0	0	0	0
724	Rentals	754	1,593	1,772	2,000	1,482	2,000	2,000	0
	CAPITAL OUTLAY								
801	Land	0	0	0	0	0	0	0	0
805	Buildings	0	0	0	0	0	0	0	0
810	Equipment	10,091	7,452	218	5,000	3,216	5,000	5,000	0
815	Furniture	0	644	1,378	2,000	493	2,000	2,000	0
820	Vehicle	0	0	0	0	0	0	0	0
890	Other Improvements	0	0	0	0	0	0	0	0
	OTHER								
902	WIC Food Instrument Distribution	0	0	0	0	0	0	0	0
901	Contingency	0	0	0	0	0	0	0	0
905	Miscellaneous	3,440	399	292	500	21	500	500	0
907	B&B Fire Dept Inspections	150	0	0	450	0	450	400	(50)
910	Intergovernmental Agreement	0	0	0	0	0	0	0	0
914	E/Health Well Sealing	0	0	0	0	0	0	0	0
990	Interfund Transfer	98,718	104,481	67,310	51,851	26,128	42,125	43,824	(8,027)
	TOTAL EXPENDITURES	749,978	754,022	715,269	904,716	481,725	646,580	960,694	55,978
	Revenues over (under) expend.	(139,372)	(137,008)	(8,223)	(130,083)	20,521	(22,895)	(224,264)	(94,181)
	Fund balance, beginning of year	918,534	779,162	642,155	633,932	633,932	633,932	611,037	(22,895)
	Fund balance, end of year	779,162	642,155	633,932	503,849	654,453	611,037	386,773	(117,076)

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 FY2019:**			**$ 23,768**		
				REVENUES					
		Year Ending Nov. 30, 2016	Year Ending Nov. 30, 2017	Year Ending Nov. 30, 2018	Year Ending Nov. 30, 2019			Year Ending Nov. 30, 2020	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	OTHER REVENUES	**37,777**	**45,785**	**37,555**	**37,350**	**26,334**	**37,350**	**41,722**	4,372
	INTERFUND TRANSFER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**37,777**	**45,785**	**37,555**	**37,350**	**26,334**	**37,350**	**41,722**	4,372
	OTHER REVENUES								
34815	Bio-Terrorism Grant	31,927	45,717	37,485	37,290	26,274	37,290	41,662	4,372
34839	Ebola Grant	5,772	0	0	0	0	0	0	0
38110	Interest income	78	68	70	60	60	60	60	0
38112	CD Interest	0	0	0	0	0	0	0	0
38910	Miscellaneous Income	0	0	0	0	0	0	0	0
	INTERFUND TRANSFER								0
39928	Capital Improvement Fund Transfer	0	0	0	0	0	0	0	0
39945	Trans in P/H Emer Resp Grant	0	0	0	0	0	0	0	0
	TOTAL REVENUES	37,777	45,785	37,555	37,350	26,334	37,350	41,722	4,372
005-44151 Public Health Emergency Preparedness Fund									
				EXPENDITURES					
		Year Ending Nov. 30, 2016	Year Ending Nov. 30, 2017	Year Ending Nov. 30, 2018	Year Ending Nov. 30, 2019			Year Ending Nov. 30, 2020	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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	**38,192**	**38,966**	**37,622**	**37,290**	**37,290**	**37,290**	**41,662**	4,372
	TOTAL EXPENDITURES	**38,192**	**38,966**	**37,622**	**37,290**	**37,290**	**37,290**	**41,662**	4,372
	PERSONNEL								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
704	Telephone & Electronic Communications								
712	Garbage Disposal								
719	Other Service Charges								
	CAPITAL OUTLAY								
810	Equipment								
815	Furniture								
820	Vehicle								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer	38,192	38,966	37,622	37,290	37,290	37,290	41,662	4,372
	TOTAL EXPENDITURES	38,192	38,966	37,622	37,290	37,290	37,290	41,662	4,372
	Revenues over (under) expend.	(415)	6,819	(67)	60	(10,956)	60	60	0
	Fund balance, beginning of year	17,372	16,957	23,775	23,708	23,708	23,708	23,768	60
	Fund balance, end of year	16,957	23,775	23,708	23,768	12,752	23,768	23,828	60

Fund Description

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

006 County Motor Fuel Tax Fund			**Est. Fund Balance ending FY2019:**				**$746,538**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	INTERGOVERNMENTAL	**506,226**	**500,046**	**507,672**	**500,000**	**355,515**	**625,000**	**818,000**	318,000
	OTHER	**5,009**	**2,600**	**4,132**	**5,000**	**7,886**	**9,000**	**8,000**	3,000
	OTHER FINANCING	**8,250**	**19,463**	**2,336**	**10,000**	**1,482**	**3,000**	**3,000**	(7,000)
	TOTAL REVENUES	**519,486**	**522,108**	**514,140**	**515,000**	**364,884**	**637,000**	**829,000**	314,000
	INTERGOVERNMENTAL								
34310	Motor Fuel Tax Allotments	506,226	500,046	507,672	500,000	355,515	625,000	818,000	318,000
34936	FEMA Reimbursement	0	0	0	0	0	0	0	0
	OTHER								
38110	Interest	2,686	2,600	3,310	2,500	3,077	3,000	3,000	500
38910	Miscellaneous	2,324	0	822	2,500	4,809	6,000	5,000	2,500
	OTHER FINANCING								
39120	Reimb. from Townships	8,250	19,463	2,336	10,000	1,482	3,000	3,000	(7,000)
39210	State Allotment	0	0	0	0	0	0	0	0
39917	Reimb. From CMF	0	0	0	0	0	0	0	0
39930	Transfer in from Township Motorfuel	0	0	0	0	0	0	0	0
39923	Transfer in from County Hwy Fund	0	0	0	0	0	0	0	0
39944	Transfer in from County Bridge	0	0	0	0	0	0	0	0
	TOTAL REVENUES	519,486	522,108	514,140	515,000	364,884	637,000	829,000	314,000
006-43142 County Motor Fuel Tax									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**109,800**	**107,155**	**109,716**	**110,570**	**91,656**	**110,570**	**128,247**	17,677
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**437,463**	**291,007**	**406,640**	**415,000**	**377,440**	**415,000**	**700,000**	285,000
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**547,263**	**398,162**	**516,356**	**525,570**	**469,096**	**525,570**	**828,247**	302,677
	PERSONNEL								
401	Salaries - Full-time	86,620	89,524	91,099	93,896	77,543	93,896	106,861	12,965
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	7,991	1,500	1,500	1,500	1,500	1,500	1,500	0
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	5,082	5,653	5,751	5,822	4,808	5,822	6,625	803
422	Medicare Contribution	1,189	1,322	1,345	1,361	1,124	1,361	1,549	188
431	Retirement Contribution (IMRF)	8,918	9,155	10,021	7,991	6,681	7,991	11,712	3,721
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	437,463	291,007	406,640	415,000	377,440	415,000	700,000	285,000
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	547,263	398,162	516,356	525,570	469,096	525,570	828,247	302,677
	Revenues Over (Under) Expenditures	(27,777)	123,947	(2,215)	(10,570)	(104,212)	111,430	753	11,323
	Fund Balance, beginning of year	541,154	513,377	637,324	635,108	635,108	635,108	746,538	111,430
	Estimated Fund Balance, end of year	513,377	637,324	635,108	624,538	530,896	746,538	747,291	122,753

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.

007 - ETSB (911) Emergency Services Fund			**Est. Fund Balance ending FY2019:**				**$1,034,383**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	OTHER REVENUES	**378,604**	**370,814**	**493,934**	**343,776**	**292,351**	**502,236**	**502,236**	158,460
	TOTAL REVENUES	**378,604**	**370,814**	**493,934**	**343,776**	**292,351**	**502,236**	**502,236**	158,460
	OTHER REVENUES								
38110	Interest Income	795	1,256	2,407	1,776	2,949	3,216	3,216	1,440
38112	CD Interest	0	0	0	0	0	0	0	
38136	Purchasing Card Rebate		25	106	0	0	0	0	
38159	911 VOIP Fees	3,833	0	0	0	0	0	0	
38510	911 Service Fees	9,457	0	0	0	0	0	0	
38585	Statewide 911	300,073	369,533	491,420	342,000	289,401	499,020	499,020	157,020
38590	911 Central Management	64,428	0	0	0	0	0	0	
38910	Misc. Revenue	18	0	0	0	0	0	0	
38930	Addressing Fees	0	0	0	0	0	0	0	
	TOTAL REVENUES	378,604	370,814	493,934	343,776	292,351	502,236	502,236	158,460
007 - 41128 ETSB (911) Emergency Services									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**3,061**	**7,632**	**17,098**	**24,875**	**7,558**	**21,675**	**26,121**	1,246
	COMMODITIES	**486**	**587**	**769**	**1,900**	**100**	**100**	**1,995**	95
	CONTRACTUAL SERVICES	**43,033**	**4,973**	**12,610**	**78,338**	**20,492**	**19,177**	**85,278**	6,940
	CAPITAL OUTLAY	**96,428**	**1,026**	**15,462**	**22,226**	**31,573**	**2,000**	**169,000**	146,774
	OTHER	**163,482**	**167,766**	**167,766**	**208,741**	**164,043**	**198,741**	**208,741**	0
	TOTAL EXPENDITURES	**306,491**	**181,984**	**213,705**	**336,080**	**223,766**	**241,693**	**491,135**	155,055
	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	2,698	4,699	11,920	12,415	5,807	12,415	13,038	623
502	Travel Expense	363	2,933	5,086	11,940	1,701	9,000	12,537	597
503	Dues	0	0	92	520	50	260	546	26
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	486	587	769	1,900	100	100	1,995	95
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	CONTRACTUAL SERVICES								
701	Maintenance Service	20,443	3,232	4,480	5,388	1,520	5,388	5,657	269
702	Professional Service	21,068	735	6,906	71,650	18,648	13,422	79,377	7,727
703	Postage	21	3	34	100	0	0	100	0
704	Telephone & Electronic Communications	1,501	1,003	1,190	1,200	324	367	144	(1,056)
705	Publishing	0	0	0	0	0	0	0	0
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	96,428	1,026	15,462	22,226	31,573	2,000	169,000	146,774
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency	0	0	0	40,000	0	30,000	40,000	0
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	163,482	167,766	167,766	168,741	164,043	168,741	168,741	0
	TOTAL EXPENDITURES	306,491	181,984	213,705	336,080	223,766	241,693	491,135	155,055
	Revenues over (under) expend.	72,113	188,829	280,229	7,696	68,585	260,543	11,101	3,405
	Fund balance, beginning of year	232,669	304,782	493,611	773,840	773,840	773,840	1,034,383	260,543
	Estimated Fund balance, end of year	304,782	493,611	773,840	781,536	842,425	1,034,383	1,045,484	263,948

Fund Description

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

008 County Federal Aid Matching Fund				**Est. Fund Balance ending FY2019:**			**$ 1,660,352**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	TAXES	**336,410**	**341,952**	**355,410**	**365,680**	**292,644**	**365,680**	**371,648**	5,968
	OTHER	**8,619**	**5,300**	**7,687**	**6,000**	**17,173**	**14,000**	**14,000**	8,000
	TOTAL REVENUES	**345,029**	**347,251**	**363,097**	**371,680**	**309,817**	**379,680**	**385,648**	13,968
	TAXES								
31110	Property taxes	336,410	341,952	355,410	365,680	292,644	365,680	371,648	5,968
008-39934	Reimbursement from State	0	0	0	0	0	0	0	0
	OTHER								
38110	Interest	3,523	5,300	7,493	6,000	4,299	4,000	4,000	(2,000)
38112	CD Interest	0	0	0	0	12,874	10,000	10,000	10,000
38110	Collector Account Interest	0	0	194	0	0	0	0	0
38218	Reimbursement from Vendor	0	0	0	0	0	0	0	0
38910	Miscellaneous	0	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES								
39120	Reimbursement from Townships	0	0	0	0	0	0	0	0
39934	Reimbursement from State	5,096	0	0	0	0	0	0	0
	TOTAL REVENUES	345,029	347,251	363,097	371,680	309,817	379,680	385,648	13,968
008-43143 County Federal Aid Matching									
				EXPENDITURES					
		Year Ending	Year Ending		Year Ending			Year Ending	
		Nov. 30,	Nov. 30,		Nov. 30,			Nov. 30,	Amount of
		2016	2017		2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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**	**40,000**	**0**	**10,000**	**40,000**	0
	CAPITAL OUTLAY	**194,150**	**411,704**	**252,342**	**520,000**	**18,152**	**30,000**	**570,000**	50,000
	OTHER	**0**	**0**	**0**	**100,000**	**100,000**	**100,000**	**100,000**	0
	TOTAL EXPENDITURES	**194,150**	**411,704**	**252,342**	**660,000**	**118,152**	**140,000**	**710,000**	50,000
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
701	Maintenance Service								
702	Professional Service	0	0	0	40,000	0	10,000	40,000	0
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land	0	0	0	0	0	0	30,000	30,000
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways	194,150	411,704	252,342	520,000	18,152	30,000	540,000	20,000
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	0	0	0	100,000	100,000	100,000	100,000	0
	TOTAL EXPENDITURES	194,150	411,704	252,342	660,000	118,152	140,000	710,000	50,000
	Revenues Over (Under) Expenditures	150,879	(64,452)	110,755	(288,320)	191,665	239,680	(324,352)	(36,032)
	Fund Balance, beginning of year	1,223,489	1,374,369	1,309,917	1,420,672	1,420,672	1,420,672	1,660,352	239,680
	Estimated Fund Balance, end of year	1,374,369	1,309,917	1,420,672	1,132,352	1,612,337	1,660,352	1,336,000	203,648

Fund Description

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

009 - Sheriff's Forfeiture Fund				**Est. Fund Balance ending FY2019:**			**$5,288**		
				REVENUES					
		Year Ending Nov. 30, 2016	Year Ending Nov. 30, 2017	Year Ending Nov. 30, 2018	Year Ending Nov. 30, 2019			Year Ending Nov. 30, 2020	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	OTHER REVENUES	**13,405**	**3,921**	**11,769**	**13,270**	**15,968**	**14,170**	**18,270**	5,000
	OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**13,405**	**3,921**	**11,769**	**13,270**	**15,968**	**14,170**	**18,270**	5,000
	OTHER REVENUES								
34955	Dubuque Racing Association Grant	0	0	5,000	0	0	0	5,000	5,000
35610	Drug Prevention Fines	316	316	1,091	750	1,093	750	750	0
35615	Drug Forfeitures	7,432	0	0	5,000	1,488	800	5,000	0
38110	Interest	25	34	28	20	20	20	20	0
38112	CD Interest								
38136	Purchase Card Rebate	23	17	28	0	0	0	0	0
38140	Donations	5,608	3,555	5,595	5,000	12,139	10,100	5,000	0
38217	Insurance Settlement Payment	0	0	0	0	0	0	0	0
38710	Sheriff's Auction Proceeds								
38910	Miscellaneous	0	0	27	2,500	1,228	2,500	2,500	0
	OTHER FINANCING SOURCES								
39212	Blackhawk Area Task Force								
39931	Anti Drug Educ./Exp. Reimb.								
	TOTAL REVENUES	13,405	3,921	11,769	13,270	15,968	14,170	18,270	5,000
009 - 41129 Sheriff's Forfeiture Fund									
				EXPENDITURES					
		Year Ending Nov. 30, 2016	Year Ending Nov. 30, 2017		Year Ending Nov. 30, 2019			Year Ending Nov. 30, 2020	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**820**	**599**	**590**	**1,500**	**0**	**1,500**	**1,500**	0
	COMMODITIES	**5,912**	**6,357**	**13,937**	**10,000**	**10,306**	**10,000**	**15,000**	5,000
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**5,000**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**902**	**0**	**0**	0
	TOTAL EXPENDITURES	**6,732**	**6,956**	**19,527**	**11,500**	**11,208**	**11,500**	**16,500**	5,000
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	295	599	590	500	0	500	500	0
502	Travel Expense	525	0	0	1,000	0	1,000	1,000	0
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	5,912	6,357	13,937	10,000	10,306	10,000	15,000	5,000
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
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	0	0	5,000	0	0	0	0	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	0	0	0	0	902	0	0	0
910	Intergovernmental Agreement								
912	Sheriff's Auction Proceeds								
990	Interfund Transfer								
	TOTAL EXPENDITURES	6,732	6,956	19,527	11,500	11,208	11,500	16,500	5,000
	Revenues Over (Under) Expenditures	6,673	(3,035)	(7,758)	1,770	4,761	2,670	1,770	0
	Fund Balance, beginning of year	6,738	13,411	10,376	2,618	2,618	2,618	5,288	2,670
	Estimated Fund Balance, end of year	13,411	10,376	2,618	4,388	7,379	5,288	7,058	2,670

Fund Description

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

011 County Aid to Bridges Fund				**Est. Fund Balance ending FY2019:**			**$564,692**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	TAXES	**336,410**	**341,952**	**355,410**	**365,680**	**292,644**	**365,680**	**371,648**	5,968
	INTERGOVERNMENTAL REVENUE	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**486**	**475**	**245**	**35**	**2,934**	**3,010**	**3,010**	2,975
	OTHER FINANCING SOURCES	**301,769**	**682,928**	**133,256**	**301,900**	**259,221**	**525,110**	**301,900**	0
	TOTAL REVENUES	**638,665**	**1,025,355**	**488,912**	**667,615**	**554,799**	**893,800**	**676,558**	8,943
									0
	TAXES								0
31110	Property taxes	336,410	341,952	355,410	365,680	292,644	365,680	371,648	5,968
	INTERGOVERNMENTAL REVENUE								0
34936	FEMA Reimbursement	0	0	0	0	0	0	0	0
	FHWA Reimbursement								0
	OTHER								0
38110	Interest	205	205	40	25	9	10	10	(15)
38111	Interest earned-savings	21	4	11	10	350	500	500	490
38112	CD interest	212	266	0	0	2,575	2,500	2,500	2,500
38120	Collector Account Interest	0	0	194	0	0	0	0	0
38136	Purchasing Card Rebate	48	0	0	0	0	0	0	0
38158	Reimburse from Railroads	0	0	0	0	0	0	0	0
38910	Miscellaneous	0	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES								0
39120	Reimbursement from Townships	301,769	452,077	5,256	150,000	35,110	150,000	150,000	0
39122	Reimbursement from State for Bridge	0	0	0	0	0	0	0	0
39934	Reimbursement from State	0	0	128,000	0	0	0	0	0
39997	Transfer in from Township Bridge	0	230,852	0	151,900	224,110	375,110	151,900	0
	TOTAL REVENUES	638,665	1,025,355	488,912	667,615	554,799	893,800	676,558	8,943
011-43145 County Aid to Bridges									
				EXPENDITURES					
		Year Ending	Year Ending		Year Ending			Year Ending	
		Nov. 30,	Nov. 30,		Nov. 30,			Nov. 30,	Amount of
		2016	2017		2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**33,377**	**49,955**	**18,659**	**50,000**	**11,623**	**30,000**	**50,000**	0
	CONTRACTUAL SERVICES	**109,320**	**116,479**	**131,818**	**100,000**	**39,167**	**80,000**	**80,000**	(20,000)
	CAPITAL OUTLAY	**441,577**	**620,928**	**367,384**	**320,000**	**207,652**	**305,000**	**420,000**	100,000
	OTHER	**150,000**	**150,000**	**150,000**	**50,000**	**50,000**	**50,000**	**50,000**	0
	TOTAL EXPENDITURES	**734,274**	**937,362**	**667,860**	**520,000**	**308,442**	**465,000**	**600,000**	80,000
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	33,377	49,955	18,659	50,000	11,623	30,000	50,000	0
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
702	Professional Service	109,320	116,479	131,818	100,000	39,167	80,000	80,000	(20,000)
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	5,800	3,610	9,100	20,000	0	5,000	20,000	0
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements	435,777	617,318	358,284	300,000	207,652	300,000	400,000	100,000
	OTHER								
901	Contingency								
905	Miscellaneous Expense								
910	Intergovernmental Agreement								
990	Interfund Transfer	150,000	150,000	150,000	50,000	50,000	50,000	50,000	0
	TOTAL EXPENDITURES	734,274	937,362	667,860	520,000	308,442	465,000	600,000	80,000
	Revenues Over (Under) Expenditures	(95,609)	87,993	(178,949)	147,615	246,357	428,800	76,558	(71,057)
	Fund Balance, beginning of year	322,457	226,848	314,841	135,892	135,892	135,892	564,692	428,800
	Estimated Fund Balance, end of year	226,848	314,841	135,892	283,507	382,249	564,692	641,250	357,743

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 FY2020, an estimated 50-60% of the total amount appropriated for the period is required to be retained in this fund. Therefore, $192,000 or 52% of the total amount appropriated for the period is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund and not scheduled for expense during the period.

012-48116 Social Security Fund					**Est. Fund Balance ending FY2019:**			**$228,191**		
					REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	TAXES	**259,152**	**258,632**	**295,300**	**312,041**	**312,029**	**249,701**	**311,062**	**311,062**	(967)
	INTERGOVERNMENTAL	**22,600**	**23,700**	**23,900**	**23,900**	**23,900**	**23,900**	**23,900**	**24,000**	100
	OTHER	**1,514**	**1,379**	**1,264**	**1,357**	**1,250**	**1,013**	**1,420**	**1,420**	170
	INTERFUND TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENEUES	**283,266**	**283,712**	**320,464**	**337,297**	**337,179**	**274,615**	**336,382**	**336,482**	(697)
	TAXES									
31110	Property taxes	259,152	258,632	295,300	312,041	312,029	249,701	311,062	311,062	(967)
	INTERGOVERNMENTAL									
34210	Corp. Personal Property Replc. Tax	22,600	23,700	23,900	23,900	23,900	23,900	23,900	24,000	100
	OTHER									
38110	Interest	1,514	1,379	1,264	1,186	1,250	1,013	1,250	1,250	0
38112	CD Interest	0	0	0	0	0	0	0	0	0
38120	Collector Account Interest	0	0	0	171	0	0	170	170	170
	INTERFUND TRANSFERS									
39951	From County Highway Fund									
39952	From Public Health Fund									
39953	From MFT Fund									
39954	From ETSB (911) Fund	0	0	0	0	0	0	0	0	0
39955	From Home Health Care Fund									
39956	From Tourism Promotion Fund									
39922	From General Fund									
	From COPS More									
	TOTAL REVENEUES	283,266	283,712	320,464	337,297	337,179	274,615	336,382	336,482	(697)
012-48116 Social Security Fund										
	EXPENDITURES									
		Year Ending	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**298,507**	**307,109**	**312,556**	**321,619**	**347,105**	**268,789**	**327,518**	**370,855**	23,750
	TOTAL EXPENDITURES	**298,507**	**307,109**	**312,556**	**321,619**	**347,105**	**268,789**	**327,518**	**370,855**	23,750
	PERSONNEL									
401	Salaries - Full-time									
402	Salaries - Per diem									
403	Salaries - Part-time & Temporary									
405	Salaries - Overtime									
411	Health Insurance									
412	Unemployment Insurance									
413	Worker's Comp. Insurance									
421	Social Security Contribution									
422	Medicare Contribution									
431	Retirement Contribution (IMRF)									
441	Uniform Allowance									
451	Automobile Mileage									
	TRAINING & PROFESSIONAL DEV.									
501	Education & Training									
502	Travel Expense									
503	Dues									
504	Publications									
505	Tuition Reimbursement									
	COMMODITIES									
601	Maintenance Supplies									
602	Janitorial Supplies									
603	Operating Supplies									
604	Computer Supplies									
605	Office Supplies									
606	Minor Equipment & Small Tools									
611	Automotive Fuel/Oil									
621	Print Materials									
	CONTRACTUAL SERVICES									
701	Maintenance Service									
702	Professional Service									
703	Postage									
704	Telephone & Electronic Communications									
705	Publishing									

		Year Ending	Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2015	2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
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	2,187	2,237	2,277	2,317	2,518	1,168	2,518	2,514	(4)
990	Interfund Transfer	296,321	304,872	310,279	319,302	344,587	267,621	325,000	368,341	23,754
	TOTAL EXPENDITURES	298,507	307,109	312,556	321,619	347,105	268,789	327,518	370,855	23,750
	Revenues Over (Under) Expenditures	(15,241)	(23,397)	7,909	15,679	(9,926)	5,826	8,864	(34,373)	(24,447)
	Fund Balance, beginning of year	234,379	219,137	195,740	203,649	219,327	219,327	219,327	228,191	8,864
	Estimated Fund Balance,end of year	219,137	195,740	203,649	219,327	209,401	225,153	228,191	193,818	(15,583)

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 FY2020, an estimated 50-60% of the total amount appropriated for the period is required to be retained in this fund. Therefore, $431,000 or 54% is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund and not scheduled for expense during the period.

013-48117 Illinois Municipal Retirement Fund				**Est. Fund Balance ending FY2019:**			**$534,484**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	TAXES	**541,352**	**542,145**	**566,707**	**596,685**	**477,487**	**594,827**	**644,827**	48,142
	INTERGOVERNMENTAL	**43,300**	**45,400**	**45,700**	**43,100**	**43,100**	**43,100**	**47,410**	4,310
	OTHER	**2,912**	**3,011**	**3,092**	**2,500**	**2,419**	**3,100**	**3,100**	600
	INTERFUND TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**587,564**	**590,556**	**615,499**	**642,285**	**523,006**	**641,027**	**695,337**	53,052
	TAXES								
31110	Property taxes	541,352	542,145	566,707	596,685	477,487	594,827	644,827	48,142
	INTERGOVERNMENTAL								
34210	Corp. Personal Property Replc. Tax	43,300	45,400	45,700	43,100	43,100	43,100	47,410	4,310
	OTHER								
38110	Interest	2,912	3,011	2,782	2,500	2,419	2,800	2,800	300
38120	Collector Account Interest	0	0	310	0	0	300	300	300
	INTERFUND TRANSFERS								
39951	From County Highway Fund								
39952	From Public Health Fund								
39953	From MFT Fund								
39954	From ETSB (911) Fund	0	0	0	0	0	0	0	0
39955	From Home Health Care Fund								
39956	From Tourism Promotion Fund								
39922	From General Fund								
	From COPS More								
	TOTAL REVENUES	587,564	590,556	615,499	642,285	523,006	641,027	695,337	53,052

013-48117 Illinois Municipal Retirement Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**8,869**	**36,872**	**45,000**	**0**	**25,000**	**45,000**	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	**578,039**	**568,354**	**574,470**	**576,750**	**438,431**	**557,308**	**753,555**	176,805
	TOTAL EXPENDITURES	**578,039**	**577,223**	**611,341**	**621,750**	**438,431**	**582,308**	**798,555**	176,805
	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. Insuance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (Accelerated IMRF Payments)	0	8,869	36,872	45,000	0	25,000	45,000	0
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	0	0	0	0	0	0	0	0
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
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	2,649	2,586	2,633	2,308	1,116	2,308	2,305	(3)
990	Interfund Transfer	575,389	565,767	571,836	574,442	437,315	555,000	751,250	176,808
	TOTAL EXPENDITURES	578,039	577,223	611,341	621,750	438,431	582,308	798,555	176,805
	Revenues Over (Under) Expenditures	9,525	13,334	4,158	20,535	84,575	58,719	(103,218)	(123,753)
	Fund Balance, beginning of year	448,749	458,274	471,607	475,765	475,765	475,765	534,484	58,719
	Estimated Fund Balance, end of year	458,274	471,607	475,765	496,300	560,340	534,484	431,266	(65,034)

Fund Description

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

014 Mental Health Fund				**Est. Fund Balance ending FY2019:**			**$38,428**		
				REVENUES					
		Year Ended	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov., 32	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	TAXES	**348,591**	**349,091**	**348,793**	**348,784**	**279,110**	**347,700**	**355,854**	7,070
	OTHER	**513**	**738**	**505**	**300**	**480**	**450**	**450**	150
	INTERFUND TRANSFER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**349,104**	**349,829**	**349,298**	**349,084**	**279,589**	**348,150**	**356,304**	7,220
	TAXES								
31110	Property taxes	348,591	349,091	348,793	348,784	279,110	347,700	355,854	7,070
	OTHER								
38110	Interest	513	738	314	300	480	300	300	0
38120	Collector Account Interest	0	0	191	0	0	150	150	150
	INTERFUND TRANSFER								
39922	From General Fund	0	0	0	0	0	0	0	0
	TOTAL REVENUES	349,104	349,829	349,298	349,084	279,589	348,150	356,304	7,220
014-44156 Mental Health Fund									
				EXPENDITURES					
			Year Ending	Year Ending	Year Ending			Year Ending	
			Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
			2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**283**	**721**	**0**	**500**	**0**	**500**	**500**	0
	TRAINING & PROFESSIONAL DEV.	**2,196**	**1,614**	**1,146**	**1,700**	**0**	**1,700**	**1,700**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**74**	**3,534**	**2,668**	**500**	**0**	**500**	**500**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**344,532**	**342,744**	**338,200**	**351,784**	**796**	**351,784**	**357,484**	5,700
	TOTAL EXPENDITURES	**347,084**	**348,613**	**342,014**	**354,484**	**796**	**354,484**	**360,184**	5,700
	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	283	721	0	500	0	500	500	0
	TRAINING & PROFESSIONAL DEV.								0
501	Education & Training	0	0	0	0	0	0	0	0
502	Travel Expense	764	468	0	500	0	500	500	0
503	Dues	1,432	1,146	1,146	1,200	0	1,200	1,200	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	0	0	0	0	0	0	0	0
605	Office Supplies	0	0	0	0	0	0	0	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	0	343	1,531	0	0	0	0	0
703	Postage	0	0	0	0	0	0	0	0
704	Telephone & Electronic Communications								
705	Publishing	74	3,191	1,137	0	0	0	0	0
706	Printing	0	0	0	500	0	500	500	0
711	Utilities								

		Year Ended	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov., 32	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
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	5,274	0	5,274	5,274	0
905	Miscellaneous	344,032	342,244	0	2,000	296	2,000	2,000	0
921	Grants to Providers	0	0	337,700	343,510	0	343,510	343,510	0
910	Intergovernmental Agreement								
990	Interfund Transfer	500	500	500	1,000	500	1,000	6,700	5,700
	TOTAL EXPENDITURES	347,084	348,613	342,014	354,484	796	354,484	360,184	5,700
	Revenues Over (Under) Expenditures	2,019	1,216	7,284	(5,400)	278,793	(6,334)	(3,880)	1,520
	Fund Balance, beginning of year	34,242	36,261	37,477	44,761	44,761	44,761	38,428	(6,334)
	Estimated Fund Balance, end of year	36,261	37,477	44,761	39,361	323,555	38,428	34,548	(4,814)

Jo Daviess County, IL
Annual Budget
FY2020

014 - Mental Health Expense Budget Detail

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
921 Grants to Providers detail -	**Budget**	**Budget**	**Budget**	**Budget**	**Budget**	**Budget**
Kreider Services/Rainbow Ridge	38,000	0	24,924	25,000	17,310	8,600
Riverview Center, Inc.	47,959	40,705	44,200	44,000	46,000	54,000
Sojourn House	36,000	0	0	0	0	0
Jo Daviess Workshop, Inc.	91,000	91,000	84,450	88,000	88,000	89,000
FHN	119,016	126,327	112,670	64,500	0	0
Midwest Medical Center	0	0	0	0	0	116,000
Galena Clinic	10,000	70,000	60,000	100,000	176,000	0
Contact of Northern Illinois	0	8,000	8,000	8,000	8,000	15,000
Tyler's Justice Center for Children	0	8,000	8,000	8,200	8,200	8,200
Fees For Service	0	0	0	0	0	52,710
Total	$341,975	$344,032	$342,244	$337,700	$343,510	$343,510
Contingency - Pilot Program Jail				$6,051	$0	$0
Total				$343,751	$343,510	$343,510

Fund Description

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

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

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

016 Contingency Fund				**Est. Fund Balance ending FY2019:**			**$ 203,187**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	OTHER	**15,144**	**117,815**	**714**	**50,600**	**50,630**	**50,650**	**175,024**	124,424
	TOTAL REVENUES	**15,144**	**117,815**	**714**	**50,600**	**50,630**	**50,650**	**175,024**	124,424
	OTHER								
34955	Dubuque Racing Assoc Grant	0	0	0	0	0	0	0	0
38110	Interest	540	615	662	600	630	650	650	50
38112	CD Interest	0	0	0	0	0	0	0	0
38140	Donations	0	0	0	0	0	0	0	0
38136	Purchasing Card Rebate	0	0	51	0	0	0	0	0
38158	Reimb from Rail Roads	0	0	0	0	0	0	0	0
38019	Reimbursement from City of Galena	0	0	0	0	0	0	0	0
38910	Transfer from Indemnity Fund								
39922	Transfer from General Fund	14,604	0	0	50,000	50,000	50,000	75,000	25,000
39958	Transfer from Capital Equip. Fund	0	0	0	0	0	0	87,643	87,643
39919	Transfer from Tourism Cap. Dev. Fund	0	0	0	0	0	0	9,893	9,893
39978	Transfer from Juvenile Justice	0	0	0	0	0	0	1,838	1,838
39935	Transfer from Highway Fund	0	0	0	0	0	0	0	0
39971	Transfer from Emerg. Ser. Comm. Fund	0	117,200	0	0	0	0	0	0
39935	Transfer from Public Health Fund	0	0	0	0	0	0	0	0
39964	Transfer Working Cash	0	0	0	0	0	0	0	0
	TOTAL REVENUES	15,144	117,815	714	50,600	50,630	50,650	175,024	124,424
016-49197 Contingency Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**3,776**	**2,680**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**2,602**	**8,740**	**9,070**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**13,520**	**0**	**0**	**15,800**	**103,443**	**0**	0
	OTHER	**202,800**	**0**	**5,143**	**300,000**	**0**	**50,000**	**300,000**	0
	TOTAL EXPENDITURES	**205,402**	**26,036**	**16,893**	**300,000**	**15,800**	**153,443**	**300,000**	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	0	3,776	0	0	0	0	0	0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools	0	0	2680	0	0	0	0	0
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	5,420	7,007	0	0	0	0	0
702	Professional Service	0	0	0	0	0			0
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing	2,602	0	0	0	0	0	0	0
706	Printing	0	2,800	0	0	0	0	0	0
711	Utilities	0	0	2,063	0	0	0	0	0
712	Garbage Disposal	0	520	0	0	0	0	0	0
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings	0	0	0	0	0	0	0	0
810	Equipment	0	6,680	0	0	0	87,643	0	0
815	Furniture								
820	Vehicle	0	6,840	0	0	15,800	15,800	0	0
830	Highways								
890	Other Improvements	0	0	0	0	0	9,893	0	0
	OTHER								
901	Contingency								
904	Loan Repayment	117,200	0	0	0	0	0	0	
905	Miscellaneous	0	0	5,143	250,000	0	50,000	250,000	0
910	Intergovernmental Agreement								
990	Interfund Transfer	85,600	0	0	50,000	0	0	50,000	0
	TOTAL EXPENDITURES	205,402	26,036	16,893	300,000	15,800	163,336	300,000	0
	Revenues Over (Under) Expenditures	(190,258)	91,779	(16,179)	(249,400)	34,830	(112,686)	(124,976)	124,424
	Fund Balance, beginning of year	430,532	240,273	332,053	315,873	315,873	315,873	203,187	(112,686)
	Estimated Fund Balance, end of year	240,273	332,053	315,873	66,473	350,703	203,187	78,211	11,738

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 FY2020, an estimated 110% of the total amount appropriated for the period is required to be retained in this fund. Therefore, $488,000 or 110% is designated as the minimum fiscal year end fund balance for the above purposes. This revenue shall remain in this fund and not scheduled for expense during the period.

017 Insurance Fund				**Est. Fund Balance ending FY2019:**			**$778,388**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	TAXES	**402,217**	**366,561**	**324,269**	**324,257**	**259,482**	**323,250**	**323,250**	(1,007)
	OTHER	**11,737**	**15,620**	**17,327**	**1,400**	**6,664**	**6,769**	**1,500**	100
	INTERFUND TRANSFERS	**11,559**	**12,939**	**13,888**	**17,500**	**0**	**13,500**	**13,500**	(4,000)
	TOTAL REVENUES	**425,513**	**395,120**	**355,483**	**343,157**	**266,146**	**343,519**	**338,250**	(4,907)
	TAXES								
31110	Property taxes	402,217	366,561	324,269	324,257	259,482	323,250	323,250	(1,007)
	OTHER								
38110	Interest	1,595	1,867	1,766	1,400	1,325	1,500	1,500	100
38112	CD Interest	0	0	0	0	0	0	0	0
38120	Collector Account Interest	0	0	177	0	0	0	0	0
38136	Purchasing Card Rebate	0	0	30	0	0	0	0	0
38217	Insurance Settlement Payment	0	0	15,000	0	0	0	0	0
38725	Insurance Program Dividend	0	0	0	0	0	0	0	0
38610	Insurance Program Refund (WC payroll audit)	10,142	13,753	354	0	5,269	5,269	0	0
38910	Misc	0	0	0	0	70	0	0	0
	INTERFUND TRANSFERS								
39915	Transfer In Home Health	2,088	0	0	0	0	0	0	0
39940	Transfer In Public Health	9,471	10,774	10,863	14,000	0	10,000	10,000	(4,000)
39963	Transfer In from General Fund (Contigency)	0	0	0	0	0	0	0	0
39916	Transfer In Animal Control	0	2,165	3,025	3,500	0	3,500	3,500	0
	TOTAL REVENUES	425,513	395,120	355,483	343,157	266,146	343,519	338,250	(4,907)
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
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**0**	**29,750**	**2,355**	**10,000**	**29,750**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**768**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**323,042**	**322,445**	**391,822**	**401,536**	**359,991**	**375,167**	**396,200**	(5,336)
	CAPITAL OUTLAY	**0**	**0**	**2,200**	**0**	**0**	**0**	**0**	0
	OTHER	**4,778**	**4,728**	**4,814**	**4,843**	**0**	**4,843**	**4,836**	(7)
	TOTAL EXPENDITURES	**327,820**	**327,173**	**399,604**	**436,129**	**362,346**	**390,010**	**430,786**	(5,343)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance (payments)	0	0	0	29,750	2,355	10,000	29,750	0
413	Worker's Comp. Insuance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	0	0	768	0	0	0	0	0
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
701	Maintenance Service	0	0	40,567	0	0	0	0	0
702	Professional Service	0	2,184	9,456	10,000	19,116	10,000	10,000	0
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges (deductibles)	70	0	16,016	25,000	708	25,000	25,000	0
721	Liability Insurance (Pollution Insurance)	0	0	0	6,800	6,723	6,723	7,000	200
722	General Insurance								
723	Risk Management Contribution	322,972	320,261	325,783	359,736	333,444	333,444	354,200	(5,536)
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	2,200	0	0	0	0	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
902	Miscellaneous								
910	Intergovernmental Agreement	4,778	4,728	4,814	4,843	0	4,843	4,836	(7)
990	Interfund Transfer								
	TOTAL EXPENDITURES	327,820	327,173	399,604	436,129	362,346	390,010	430,786	(5,343)
	Revenues Over (Under) Expenditures	97,693	67,946	(44,121)	(92,972)	(96,200)	(46,491)	(92,536)	436
	Fund Balance beginning of year	703,359	801,053	868,999	824,878	824,878	824,878	778,388	(46,491)
	Estimated Fund Balance end of year	801,053	868,999	824,878	731,906	728,678	778,388	685,852	(46,055)

Fund Description

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

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

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

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

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

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

Revised – October 2, 2007

018 Economic Development Investment Fund				**Est. Fund Balance ending FY2019:**			**$673,547**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	OTHER REVENUES	**3,596**	**4,135**	**70,980**	**5,500**	**12,280**	**10,500**	**10,500**	5,000
	OTHER FINANCING SOUCES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	INTERFUND TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**3,596**	**4,135**	**70,980**	**5,500**	**12,280**	**10,500**	**10,500**	5,000
	Interest Income on Investments	3,596	4,135	5,682	5,500	12,280	10,500	10,500	5,000
	OTHER REVENUES								
38110	Interest Income Checking	7	3	0	0	0	0	0	0
38111	Interest Income-savings	655	501	519	500	1,857	1,500	1,500	1,000
38112	CD Interest	2,934	3,630	5,163	5,000	10,422	9,000	9,000	4,000
38020	JDCDC Contribution	0	0	65,298	0	0	0	0	0
38018	Freeport/Stephenson E-Zone	0	0	0	0	0	0	0	0
38198	Reimbursement from FAEDF	0	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES								
38115	Hoskins Lumber loan repayment- interest	0	0	0	0	0	0	0	0
38117	Elizabeth Nursing Home loan repay-interest	0	0	0	0	0	0	0	0
38119	Cotton Expressions, Ltd.repay-interest	0	0	0	0	0	0	0	0
38121	Lange Sign Company	0	0	0	0	0	0	0	0
	INTERFUND TRANSFERS								
39927	Transfer from General Fund	0	0	0	0	0	0	0	0
	TOTAL REVENUES	3,596	4,135	70,980	5,500	12,280	10,500	10,500	5,000
018-46177 Economic Development Investment Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**599**	**300**	**0**	**300**	**300**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**1,000**	**0**	**1,000**	**1,000**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**23,008**	**23,008**	**20,508**	**60,508**	**55,508**	**55,508**	**32,508**	(28,000)
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**14,641**	**16,928**	**15,410**	**555,507**	**15,507**	**65,507**	**548,927**	(6,580)
	TOTAL EXPENDITURES	**37,649**	**39,936**	**36,517**	**617,315**	**71,015**	**122,315**	**582,735**	(34,580)
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insuance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage	0	0	599	300	0	300	300	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	1,000	0	1,000	1,000	0
502	Travel Expense	0	0	0	0	0			0
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies	0	0	0	0	0	0	0	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	17,500	17,500	15,000	55,000	50,000	50,000	27,000	(28,000)
703	Postage	0	0	0	0	0	0	0	0
704	Telephone & Electronic Communications	0	0	0	0	0	0	0	0
705	Publishing	0	0	0	0	0	0	0	0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
706	Printing	0	0	0	0	0	0	0	0
711	Utilities							0	
712	Garbage Disposal								
719	Other Service Charges	5,508	5,508	5,508	5,508	5,508	5,508	5,508	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
728	Greenways & Trail Grant Plan	0	0	0	0	0	0	0	0
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	0	0	0	140,000	0	20,000	140,000	0
908	Scheduled (Revolving) Loan Expense	0	0	0	400,000	0	30,000	390,000	(10,000)
910	Intergovernmental Agreement								
913	Events	0	2,000	0	0	0	0	0	0
911	LN/Eric Wheelwright								
990	Interfund Transfer	14,641	14,928	15,410	15,507	15,507	15,507	18,927	3,420
	TOTAL EXPENDITURES	37,649	39,936	36,517	617,315	71,015	122,315	582,735	(34,580)
	Revenues Over (Under) Expenditures	(34,053)	(35,801)	34,463	(611,815)	(58,735)	(111,815)	(572,235)	39,580
	Fund Balance, beginning of year	790,753	756,700	720,899	755,362	755,362	755,362	673,547	(81,815)
	Estimated Fund Balance, end of year	756,700	720,899	755,362	543,547	696,627	673,547	491,312	(52,235)

Fund Description

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

019 - Sheriff's DUI Fund				**Est. Fund Balance ending FY2019:**			**$ 38,301**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	OTHER REVENUES	**5,999**	**8,610**	**8,919**	**5,000**	**13,272**	**13,274**	**5,000**	0
	OTHER FINANCING SOURCES	**2,408**	**1,908**	**5,774**	**2,500**	**0**	**0**	**2,500**	0
	TOTAL REVENUES	**8,407**	**10,518**	**14,693**	**7,500**	**13,272**	**13,274**	**7,500**	0
	OTHER REVENUES								
34738	State of Illinois Grants	0	0	0	0	5,774	5,774	0	
35610	DUI Fines	5,999	8,610	8,919	5,000	7,498	7,500	5,000	0
35615	DUI Forfeitures	0	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES								
38110	Interest Earned								
38136	Purchasing Card Rebate	2	2	0	0	0	0	0	0
38140	Donations	2,406	1,906	5,774	2,500	0	0	2,500	0
38910	Misc.	0	0	0	0	0	0	0	0
	TOTAL REVENUES	8,407	10,518	14,693	7,500	13,272	13,274	7,500	0
019 - 41121 DUI Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**7,222**	**1,789**	**3,746**	**7,500**	**3,730**	**3,730**	**7,500**	0
	CONTRACTUAL SERVICES	**0**	**0**	**35,619**	**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	**7,222**	**1,789**	**39,365**	**7,500**	**3,730**	**3,730**	**7,500**	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	300	789	753	1,000	0	0	1,000	0
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools	6,922	1,000	2,992	6,500	3,730	3,730	6,500	0
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
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	0	0	5,774	0	0	0	0	0
815	Furniture								
820	Vehicle	0	0	29,845	0	0	0	0	0
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	7,222	1,789	39,365	7,500	3,730	3,730	7,500	0
	Revenues Over (Under) Expenditures	1,185	8,729	(24,672)	0	9,542	9,544	0	0
	Fund Balance beginning of year	43,515	44,700	53,429	28,757	28,757	28,757	38,301	9,544
	Estimated Fund Balance end of year	44,700	53,429	28,757	28,757	38,299	38,301	38,301	9,544

Fund Description

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

020 - Animal Control Fund				**Est. Fund Balance ending FY2019:**			**$127,365**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	LICENSES & PERMITS	**105,247**	**80,476**	**79,707**	**90,000**	**61,440**	**85,000**	**85,000**	(5,000)
	FINES & FORFEITS	**6,840**	**5,705**	**15,493**	**13,000**	**9,738**	**13,000**	**13,000**	0
	SERVICE CHARGES	**725**	**955**	**1,250**	**1,200**	**300**	**1,000**	**1,000**	(200)
	OTHER REVENUES/IFT's	**21,669**	**150,434**	**435**	**375**	**794**	**880**	**880**	505
	TOTAL REVENUES	**134,481**	**237,569**	**96,885**	**104,575**	**72,271**	**99,880**	**99,880**	(4,695)
	LICENSES & PERMITS								
32410	Rabies Tags	105,247	80,476	79,707	90,000	61,440	85,000	85,000	(5,000)
	FINES & FORFEITS								
35310	Rabies Penalties	6,840	5,705	15,493	13,000	9,738	13,000	13,000	0
	SERVICE CHARGES								
36610	Private Dog Pickup	25	885	1,250	1,200	300	1,000	1,000	(200)
36615	City Contracts	700	70	0	0	0	0	0	0
	OTHER REVENUES								
38110	Interest Income	82	403	416	350	316	380	380	30
38136	Purchasing Card Rebate	1	31	7	0	0	0	0	0
38910	Miscellaneous	0	0	12	25	478	500	500	475
	INTERFUND TRANSFER								
39968	Transfer from Public Health Fund (Misc.)	21,585	150,000	0	0	0	0	0	0
39968	Transfer from Dog Fund (Misc.)	0	0	0	0	0	0	0	0
39968	Transfer from PH Capital Investment Fund	0	0	0	0	0	0	0	0
	TOTAL REVENUES	134,481	237,569	96,885	104,575	72,271	99,880	99,880	(4,695)
020 - 44154 Animal Control Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**56,164**	**53,603**	**51,058**	**69,059**	**49,131**	**64,857**	**78,254**	9,195
	TRAINING & PROFESSIONAL DEV.	**50**	**700**	**220**	**1,425**	**76**	**76**	**825**	(600)
	COMMODITIES	**3,801**	**1,904**	**2,595**	**4,750**	**2,031**	**3,500**	**3,850**	(900)
	CONTRACTUAL SERVICES	**24,941**	**27,787**	**44,364**	**63,000**	**35,349**	**55,250**	**55,800**	(7,200)
	CAPITAL OUTLAY	**0**	**26,742**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**286**	**5,953**	**7,359**	**11,741**	**6,557**	**10,241**	**11,967**	226
	TOTAL EXPENDITURES	**85,242**	**116,688**	**105,595**	**149,975**	**93,144**	**133,924**	**150,696**	721
	PERSONNEL								
401	Salaries - Full-time	37,816	27,469	42,845	46,000	38,917	46,000	46,956	956
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	1,570	11,519	84	9,726	1,561	4,000	4,996	(4,730)
405	Salaries - Overtime	1,162	2,303	235	1,500	0	0	0	(1,500)
411	Health Insurance	8,897	1,125	1,375	1,500	4,161	5,500	15,796	14,296
412	Unemployment Insurance	0	2,503	0	3,000	0	3,000	3,000	0
413	Worker's Comp. Insuance								
421	Social Security Contribution	2,241	2,552	2,189	2,824	1,644	2,400	2,500	(324)
422	Medicare Contribution	524	597	512	661	385	600	585	(76)
431	Retirement Contribution (IMRF)	3,779	4,138	3,818	3,048	2,154	3,048	3,871	823
441	Uniform Allowance	0	586	0	400	309	309	400	0
451	Automobile Milage	176	811	0	400	0	0	150	(250)
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	575	75	700	0	0	500	(200)
502	Travel Expense	0	0	69	600	0	0	250	(350)
503	Dues	50	125	76	125	76	76	75	(50)
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	0	0	0	100	0	100	350	250
602	Janitorial Supplies								
603	Operating Supplies	14	215	116	150	46	150	150	0
604	Computer Supplies	2,787	252	60	100	93	100	300	200
605	Office Supplies	281	498	54	400	160	150	300	(100)
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil	718	939	2,365	2,500	1,732	2,500	2,500	0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
621	Print Materials	0	0	0	1,500	0	500	250	(1,250)
	CONTRACTUAL SERVICES								
701	Maintenance Service	783	208	288	300	812	900	300	0
702	Professional Service	3,835	9,950	26,792	35,000	18,908	30,000	30,000	(5,000)
703	Postage	5,016	3,294	377	1,500	751	750	1,000	(500)
704	Telephone & Electronic Communications	1,584	1,947	948	3,200	1,125	1,100	2,000	(1,200)
705	Publishing	255	1,574	170	1,000	0	500	500	(500)
706	Printing	1,257	1,086	1,817	2,000	540	2,000	2,000	0
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	12,210	9,730	13,972	20,000	13,213	20,000	20,000	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle	0	26,742	0	0	0	0	0	0
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	286	2,118	39	2,000	316	500	2,000	0
910	Intergovernmental Agreement								
990	Interfund Transfer	0	3,835	7,320	9,741	6,241	9,741	9,967	226
	TOTAL EXPENDITURES	85,242	116,688	105,595	149,975	93,144	133,924	150,696	721
	Revenues Over (Under) Expenditures	49,239	120,880	(8,710)	(45,400)	(20,873)	(34,044)	(50,816)	(5,416)
	Fund Balance beginning of year	0	49,239	170,120	161,409	161,409	161,409	127,365	(34,044)
	Estimated Fund Balance end of year	49,239	170,120	161,409	116,009	140,537	127,365	76,549	(39,460)

Fund Description

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

023 Extension Education Fund				**Est. Fund Balance ending FY2019:**			**$1**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	TAXES	**81,110**	**81,240**	**81,189**	**81,189**	**64,971**	**80,940**	**82,838**	1,649
	OTHER	**40**	**44**	**44**	**0**	**0**	**40**	**40**	40
	TOTAL REVENUES	**81,150**	**81,283**	**81,233**	**81,189**	**64,971**	**80,980**	**82,878**	1,689
	TAXES								
31110	Property taxes	81,110	81,240	81,189	81,189	64,971	80,940	82,838	1,649
	OTHER								
38110	Interest	40	44	0	0	0	0	0	0
38120	Collector Account Interest	0	0	44	0	0	40	40	40
	TOTAL REVENUES	81,150	81,283	81,233	81,189	64,971	80,980	82,878	1,689
023-44158 Extension Education Fund									
				EXPENDITURES					
		Year Ended	Year Ended	Year Ending	Year Ending			Year Ending	
		Nov., 41	Nov., 42	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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	**81,150**	**81,283**	**81,233**	**81,189**	**64,971**	**80,980**	**80,940**	(249)
	TOTAL EXPENDITURES	**81,150**	**81,283**	**81,233**	**81,189**	**64,971**	**80,980**	**80,940**	(249)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
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	81,150	81,283	81,233	81,189	64,971	80,980	80,940	(249)
990	Interfund Transfer (Audit cost)								
	TOTAL EXPENDITURES	81,150	81,283	81,233	81,189	64,971	80,980	80,940	(249)
	Revenues Over (Under) Expenditures	0	0	(0)	0	0	0	1,938	1,938
	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	1,939	1,938

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.

On May 9, 2017, Jo Daviess County entered into a Destination Marketing Management Agreement. Parties to the agreement include Jo Daviess County, the City of Galena and the Galena/Jo Daviess Office of Tourism (Corporation). Per the agreement the County shall take the necessary steps to transfer to the Corporation the entire account balance from the Jo Daviess County Tourism Promotion Fund (027) less the fiscal year 2017 Minimum Year End Fund Balance Policy amount of $442,000, which the $442,000 shall remain in the Jo Daviess County Tourism Promotion Fund (027). Therefore, for FY2020 $442,000 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.

027 Tourism Promotion				**Est. Fund Balance ending FY2019:**			**$433,220**		
				REVENUES					
		Year Ending Nov. 30, 2016	Year Ending Nov. 30, 2017	Year Ending Nov. 30, 2018	Year Ending Nov. 30, 2019			Year Ending Nov. 30, 2020	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	TAXES	**925,013**	**885,379**	**854,935**	**978,659**	**698,729**	**940,000**	**978,659**	0
	INTERGOVERNMENTAL REVENUES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	SERVICE CHARGES	**6,574**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER REVENUES	**108,570**	**190,635**	**760**	**700**	**3,850**	**3,801**	**3,800**	3,100
	TOTAL REVENUES	**1,040,157**	**1,076,014**	**855,695**	**979,359**	**702,579**	**943,801**	**982,459**	3,100
	TAXES								
31410	County Hotel/Motel Tax	925,013	885,379	854,935	978,659	698,729	940,000	978,659	0
	INTERGOVERNMENTAL REVENUES								
34710	IL Marketing Partnership Grant	0	0	0	0	0	0	0	0
	SERVICE CHARGES								
36130	Promotional Sales	0	0	0	0	0	0	0	0
36707	Private Sector Revenue	1,374	0	0	0	0	0	0	0
36708	Event Revenue (Previously Triathlon)	0	0	0	0	0	0	0	0
36727	Basic Service Fees	5,200	0	0	0	0	0	0	0
	OTHER REVENUES								
38110	Interest Earned	1,625	1,255	759	700	572	800	800	100
38111	Interest Earned - Savings	1	1	1	0	1	1	0	0
38112	CD Interest	0	0	0	0	0	0	0	0
38136	Purchasing Card Rebate	549	472	0	0	0	0	0	0
38910	Misc. Reimbursements	0	6,563	0	0	0	0	0	0
35311	Penalties	0	0	0	0	3,277	3,000	3,000	3,000
39929	Transfer in from LTCB	106,396	182,345	0	0	0	0	0	0
39930	Transfer in	0	0	0	0	0	0	0	0
38935	COBRA ARRA Assistance Program	0	0	0	0	0	0	0	0
	TOTAL REVENUES	**1,040,157**	**1,076,014**	**855,695**	**979,359**	**702,579**	**943,801**	**982,459**	3,100
027-45161 Tourism Promotion									
				EXPENDITURES					
		Year Ending Nov. 30, 2016	Year Ending Nov. 30, 2017	Year Ending Nov. 30, 2018	Year Ending Nov. 30, 2019			Year Ending Nov. 30, 2020	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**230,414**	**126,609**	**7,283**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**10,481**	**13,018**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**5,533**	**1,454**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**521,339**	**304,348**	**12,699**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**3,930**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**116,749**	**1,201,579**	**869,648**	**978,659**	**636,296**	**940,000**	**978,659**	0
	TOTAL EXPENDITURES	**888,447**	**1,647,008**	**889,630**	**978,659**	**636,296**	**940,000**	**978,659**	0
	PERSONNEL								
401	Salaries - Full-time	154,977	84,153	0	0	0	0	0	0
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	7,985	5,621	0	0	0	0	0	0
405	Salaries - Overtime	690	734	0	0	0	0	0	0
411	Health Insurance	24,829	12,815	0	0	0	0	0	0
412	Unemployment Insurance	0	4,490	7,283	0	0	0	0	0
413	Worker's Comp. Insurance								
421	Social Security Contribution	9,397	5,299	0	0	0	0	0	0
422	Medicare Contribution	2,198	1,239	0	0	0	0	0	0
431	Retirement Contribution - IMRF	21,909	8,587	0	0	0	0	0	0
441	Uniform Allowance	0	0	0	0	0	0	0	0
451	Automobile Mileage	8,430	3,671	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	3,755	2,935	0	0	0	0	0	0
502	Travel Expense	2,176	4,753	0	0	0	0	0	0
503	Dues	4,550	5,330	0	0	0	0	0	0
504	Publications	0	0	0	0	0	0	0	0
505	Tuition Reimbursement								
	COMMODITIES								
601	Mainenance Supplies	0	0	0	0	0	0	0	0
602	Janitorial Supplies	0	0	0	0	0	0	0	0
603	Operating Supplies	0	0	0	0	0	0	0	0
604	Computer Supplies	2,155	60	0	0	0	0	0	0
	Office Supplies	3,271	1,394	0	0	0	0	0	0
606	Minor Equipment & Small Tools	107	0	0	0	0	0	0	0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	4,864	30,681	12,699	0	0	0	0	0
702	Professional Service	225,656	78,153	0	0	0	0	0	0
703	Postage	1,963	913	0	0	0	0	0	0
704	Telephone & Electronic Communications	42,225	4,490	0	0	0	0	0	0
705	Publishing/Advertising	240,043	183,605	0	0	0	0	0	0
706	Printing	1,873	2,343	0	0	0	0	0	0
711	Utilities	3,507	2,845	0	0	0	0	0	0
712	Garbage Disposal	609	719	0	0	0	0	0	0
719	Other Service Charges								
721	Liability Insurance	0	0	0	0	0	0	0	0
722	General Insurance								
723	Risk Management Contribution								
724	Rentals	600	600	0	0	0	0	0	0
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	0	0	0	0	0	0
815	Furniture	3,930	0	0	0	0	0	0	0
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
902	Community Grant Progarm	0	0	0	0	0	0	0	0
901	Contingency	0	0	0	0	0	0	0	0
905	Miscellaneous Expense								
906	Local Promotional Grants	15,000	15,375	1,500	0	0	0	0	0
907	Trade Shows	23,941	2,597	0	0	0	0	0	0
918	GGMI (Hotel/Motel tax per contract)	0	451,561	868,148	978,659	636,296	940,000	978,659	0
919	GGMI (Fund balance transfer)	0	692,918	0	0	0			0
910	Intergovernmental Agreement								
913	Events	0	0	0	0	0	0	0	0
990	Interfund Transfer	77,808	39,128	0	0	0	0	0	0
	TOTAL EXPENDITURES	**888,447**	**1,647,008**	**889,630**	**978,659**	**636,296**	**940,000**	**978,659**	0
	Net Revenue over Expenditures	**151,711**	**(570,994)**	**(33,935)**	**700**	**66,284**	**3,801**	**3,800**	3,100
	Fund Balance, beginning of year	**882,637**	**1,034,348**	**463,354**	**429,419**	**429,419**	**429,419**	**433,220**	3,801
	Fund balance, end of year (projected)	**1,034,348**	**463,354**	**429,419**	**430,119**	**495,703**	**433,220**	**437,020**	6,901

Fund Description

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

028 - Recorder Automation Fund				**Est. Fund Balance ending FY2019:**			**$ 132,857**		
				REVENUES					
		Year Ending Nov. 30, 2016	Year Ending Nov. 30, 2017	Year Ending Nov. 30, 2018	Year Ending Nov. 30, 2019			Year Ending Nov. 30, 2020	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	SERVICE CHARGES	**43,251**	**45,086**	**47,833**	**43,328**	**43,942**	**43,328**	**45,390**	2,062
	OTHER REVENUES	**2,331**	**2,259**	**1,607**	**100**	**3,042**	**3,650**	**3,650**	3,550
	TOTAL REVENUES	**45,582**	**47,345**	**49,440**	**43,428**	**46,983**	**46,978**	**49,040**	5,612
	SERVICE CHARGES								
36410	Automation Fees	43,251	45,086	47,833	43,328	43,942	43,328	45,390	2,062
39210	State Allotment	0	0	0	0	0	0	0	0
38110	Interest Income	143	101	108	100	1,240	1,450	1,450	1,350
38136	Purchasing Card Rebate	0	0	102	0	0	0	0	0
38160	Rental Housing Fees Recorder	2,189	2,158	1,398	0	0	0	0	0
38700	Proceeds - Capital Lease	0	0	0	0	0	0	0	0
38112	CD Interest	0	0	0	0	1,802	2,200	2,200	2,200
	TOTAL REVENUES	45,582	47,345	49,440	43,428	46,983	46,978	49,040	5,612
028 - 47181 Recorder Automation									
				EXPENDITURES					
		Year Ending Nov. 30, 2016	Year Ending Nov. 30, 2017	Year Ending Nov. 30, 2018	Year Ending Nov. 30, 2019			Year Ending Nov. 30, 2020	Amount of Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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	**35,663**	**31,013**	**38,546**	**70,000**	**43,484**	**70,000**	**70,000**	0
	CAPITAL OUTLAY	**74**	**14,074**	**86**	**5,000**	**452**	**5,000**	**15,000**	10,000
	OTHER	**0**	**0**	**0**	**14,000**	**14,000**	**0**	**0**	(14,000)
	TOTAL EXPENDITURES	**35,737**	**45,087**	**38,632**	**89,000**	**57,935**	**75,000**	**85,000**	(4,000)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
500	Principal Payment on Lease	0	0	0	0	0	0	0	0
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
600	Interest	0	0	0	0	0	0	0	0
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	35,663	31,013	38,546	70,000	43,484	70,000	70,000	0
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	74	14,074	86	5,000	452	5,000	15,000	10,000
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	0	0	0	14,000	14,000	0	0	(14,000)
	TOTAL EXPENDITURES	35,737	45,087	38,632	89,000	57,935	75,000	85,000	(4,000)
	Revenues Over (Under) Expenditures	9,845	2,258	10,808	(45,572)	(10,952)	(28,022)	(35,960)	9,612
	Fund Balance, beginning of year	137,968	147,813	150,071	160,879	160,879	160,879	132,857	(28,022)
	Estimated Fund Balance, end of year	147,813	150,071	160,879	115,307	149,927	132,857	96,897	(18,410)

Fund Description

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

029 - Circuit Clerk Automation Fund				**Est. Fund Balance ending FY2019:**			**$45,792**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	SERVICE CHARGES	**40,295**	**44,600**	**44,651**	**38,000**	**32,589**	**32,000**	**30,000**	(8,000)
	OTHER REVENUES	**143**	**0**	**81**	**0**	**1,208**	**634**	**0**	0
	TOTAL REVENUES	**40,438**	**44,600**	**44,732**	**38,000**	**33,797**	**32,634**	**30,000**	(8,000)
	SERVICE CHARGES								
36410	Automation Fees	40,295	44,600	44,651	38,000	32,589	32,000	30,000	(8,000)
	OTHER REVENUES								
38110	Interest Income	116	0	80	0	1,208	634	0	0
38112	CD Interest	0	0	0	0	0	0	0	0
38136	Purchasing Card Rebate	28	0	1	0	0	0	0	0
	TOTAL REVENUES	40,438	44,600	44,732	38,000	33,797	32,634	30,000	(8,000)
029-47183 - Circuit Clerk Automation									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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	**21,395**	**48,216**	**54,426**	**65,000**	**20,569**	**65,000**	**65,000**	0
	OTHER	**6,423**	**9,663**	**9,506**	**20,604**	**20,604**	**20,604**	**10,194**	(10,410)
	TOTAL EXPENDITURES	**27,818**	**57,879**	**63,932**	**85,604**	**41,173**	**85,604**	**75,194**	(10,410)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	21,395	48,216	54,426	65,000	20,569	65,000	65,000	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	6,423	9,663	9,506	20,604	20,604	20,604	10,194	(10,410)
	TOTAL EXPENDITURES	27,818	57,879	63,932	85,604	41,173	85,604	75,194	(10,410)
	Revenues over (under) expenditures.	12,621	(13,279)	(19,200)	(47,604)	(7,377)	(52,970)	(45,194)	2,410
	Fund balance, beginning of year	118,620	131,240	117,962	98,762	98,762	98,762	45,792	(52,970)
				98,842					
	Estimated Fund balance, end of year	131,240	117,962	98,762	51,158	91,385	45,792	598	(50,560)

Fund Description

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

030 - County Clerk Automation Fund				**Est. Fund Balance ending FY2019:**			**$47,125**		
				REVENUES					
		Year Ended	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov., 34	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	SERVICE CHARGES	**5,396**	**5,392**	**4,896**	**5,234**	**3,824**	**5,234**	**5,234**	0
	OTHER REVENUES	**76**	**61**	**66**	**0**	**1,013**	**1,160**	**1,160**	1,160
	TOTAL REVENUES	**5,472**	**5,453**	**4,962**	**5,234**	**4,837**	**6,394**	**6,394**	1,160
	SERVICE CHARGES								
36410	Automation Fees	5,396	5,392	4,896	5,234	3,824	5,234	5,234	0
	OTHER REVENUES								
38110	Interest Income	76	61	66	0	241	260	260	260
38,112	CD Interest	0	0	0	0	772	900	900	
	TOTAL REVENUES	5,472	5,453	4,962	5,234	4,837	6,394	6,394	1,160
030 - 47182 County Clerk Automation									
				EXPENDITURES					
		Year Ended	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov., 34	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**756**	**633**	**0**	**1,000**	**435**	**1,000**	**1,000**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**4,000**	**1,434**	**4,000**	**0**	**4,000**	**4,000**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**756**	**4,633**	**1,434**	**5,000**	**435**	**5,000**	**5,000**	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	756	633	0	1,000	435	1,000	1,000	0
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								

		Year Ended	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov., 34	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
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	0	4,000	1,434	4,000	0	4,000	4,000	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	756	4,633	1,434	5,000	435	5,000	5,000	0
	Revenues Over (Under) Expenditures	4,717	820	3,528	234	4,402	1,394	1,394	1,160
	Fund Balance, beginning of year	36,666	41,382	42,203	45,731	45,731	45,731	47,125	1,394
	Estimated Fund Balance, end of year	41,382	42,203	45,731	45,965	50,133	47,125	48,519	2,554

Fund Description

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

031 Circuit Clerk's Operation & Administration Fund				**Est. Fund Balance ending FY2018:**			**$ 26,863**		
				REVENUES					
		Year Ended	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov., 34	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	SERVICES CHARGES	**3,533**	**3,783**	**3,736**	**3,700**	**4,385**	**3,500**	**3,700**	0
	OTHER REVENUES	**21**	**22**	**24**	**0**	**378**	**183**	**0**	0
	TOTAL REVENUES	**3,554**	**3,805**	**3,761**	**3,700**	**4,763**	**3,683**	**3,700**	0
	SERVICES CHARGES								
35910	Operations & Admin Fees	3,533	3,783	3,736	3,700	4,385	3,500	3,700	0
	OTHER REVENUES								
38110	Interest income	13	14	14	0	378	183	0	0
38136	Purchasing Card Rebate	8	8	10	0	0	0	0	0
	TOTAL REVENUES	3,554	3,805	3,761	3,700	4,763	3,683	3,700	0
031-47197 Circuit Clerk's Operation & Administration Fund									
				EXPENDITURES					
		Year Ended	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov., 34	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**3,098**	**3,208**	**3,999**	**4,200**	**3,289**	**4,200**	**4,200**	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	**3,098**	**3,208**	**3,999**	**4,200**	**3,289**	**4,200**	**4,200**	0
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insuance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense	3,098	3,208	3,999	4,200	3,289	4,200	4,200	0
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies	0	0	0	0	0	0	0	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								

		Year Ended	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov., 34	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
990	Interfund Transfer								
	TOTAL EXPENDITURES	3,098	3,208	3,999	4,200	3,289	4,200	4,200	0
	Revenues over (under) expend.	456	597	(239)	(500)	1,474	(517)	(500)	0
	Fund balance, beginning of year	26,565	27,021	27,618	27,380	27,380	27,380	26,863	(517)
									0
	Fund balance, end of year	27,021	27,618	27,380	26,880	28,853	26,863	26,363	(517)

Fund Description

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

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

032 Tourism Capital Development Fund				**Est. Fund Balance ending FY2019:**			**$298,938**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	OTHER REVENUES	**290**	**204**	**205**	**200**	**6,463**	**6,500**	**6,500**	6,300
	INTERFUND TRANSFER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**290**	**204**	**205**	**200**	**6,463**	**6,500**	**6,500**	6,300
	OTHER REVENUES								
38110	Interest	290	204	205	200	1,313	1,500	1,500	1,300
38112	CD Interest	0	0	0	0	5,150	5,000	5,000	5,000
	INTERFUND TRANSFER								
39919	From Tourism Promotion Fund	0	0	0	0	0	0	0	0
	TOTAL REVENUES	290	204	205	200	6,463	6,500	6,500	6,300
032-46161 Tourism Capital Development Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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**	**9,893**	9,893
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**	**9,893**	9,893
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insuance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil	0	0	0	0	0	0	0	0
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								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land	0	0	0	0	0	0	0	0
805	Buildings	0	0	0	0	0	0	0	0
810	Equipment								
815	Furniture								
820	Vehicle	0	0	0	0	0	0	0	0
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer	0	0	0	0	0	0	9,893	9,893
	TOTAL EXPENDITURES	0	0	0	0	0	0	9,893	9,893
	Revenues Over (Under) Expenditures	290	204	205	200	6,463	6,500	(3,393)	(3,593)
	Fund Balance, beginning of year	291,739	292,029	292,233	292,438	292,438	292,438	298,938	6,500
	Estimated Fund Balance, end of year	292,029	292,233	292,438	292,638	298,901	298,938	295,545	2,907

Fund Description

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

033 - Probation Services Fund				**Est. Fund Balance ending FY2019:**			**$ 67,094**		
				REVENUES					
		Year Ended	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov., 30	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	SERVICES CHARGES	**20,184**	**20,619**	**23,008**	**24,000**	**23,947**	**31,100**	**31,100**	7,100
	OTHER REVENUES	**2,705**	**1,410**	**1,510**	**541**	**910**	**950**	**950**	409
	INTERFUND TRANSFER	**0**	**0**	**0**	**25,000**	**26,351**	**28,000**	**0**	(25,000)
	TOTAL REVENUES	**22,889**	**22,029**	**24,518**	**49,541**	**51,208**	**60,050**	**32,050**	(17,491)
	SERVICES CHARGES								
34824	Sobriety Court Fees	0	0	0	0	266	4,000	4,000	4,000
36515	Probation services fee	19,384	19,319	21,608	22,500	22,581	25,600	25,600	3,100
36714	Professional service fees	800	1,300	1,400	1,500	1,100	1,500	1,500	0
	OTHER REVENUES								
38110	Interest income	15	7	7	8	372	400	400	392
38112	CD Interest	428	468	543	533	538	550	550	17
38136	Purchasing Card Rebate	50	39	60	0	0	0	0	0
38197	Conference Revenue	2,206	895	900	0	0	0	0	0
38910	Misc. income	5	0	0	0	0	0	0	0
	INTERFUND TRANSFER								
39973	From Sobriety Court Fund	0	0	0	25,000	26,351	28,000	0	(25,000)
	TOTAL REVENUES	22,889	22,029	24,518	49,541	51,208	60,050	32,050	(17,491)
033 - 47187 Probation Services									
				EXPENDITURES					
		Year Ended	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov., 30	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**1,998**	**2,475**	**2,035**	**4,000**	**34**	**4,000**	**4,000**	0
	TRAINING & PROFESSIONAL DEV.	**5,386**	**3,488**	**7,638**	**6,300**	**3,442**	**6,300**	**6,300**	0
	COMMODITIES	**1,397**	**1,688**	**2,000**	**2,500**	**1,881**	**2,500**	**2,500**	0
	CONTRACTUAL SERVICES	**4,440**	**3,743**	**4,805**	**34,100**	**3,610**	**6,500**	**19,100**	(15,000)
	CAPITAL OUTLAY	**5,892**	**7,201**	**4,011**	**10,000**	**6,267**	**10,000**	**14,000**	4,000
	OTHER	**8,037**	**6,084**	**5,116**	**11,700**	**6,704**	**10,000**	**13,000**	1,300
	TOTAL EXPENDITURES	**27,151**	**24,677**	**25,605**	**68,600**	**21,938**	**39,300**	**58,900**	(9,700)
	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. Insuance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage	1,998	2,475	2,035	4,000	34	4,000	4,000	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	3,051	1,759	4,370	6,000	3,167	6,000	6,000	0
502	Travel Expense								
503	Dues	225	250	250	300	275	300	300	0
504	Publications								
505	Tuition Reimbursement								
506	Conference Expense	2,110	1,478	3,018	0	0	0	0	0
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	1,397	1,688	2,000	2,500	1,881	2,500	2,500	0
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								

		Year Ended	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov., 30	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	2,205	2,515	2,340	31,600	2,595	4,000	16,600	(15,000)
703	Postage								
704	Telephone & Electronic Communications	2,235	1,228	2,465	2,500	1,015	2,500	2,500	0
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	5,892	7,201	4,011	10,000	6,267	10,000	14,000	4,000
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	1,614	1,084	116	6,700	1,704	5,000	5,000	(1,700)
910	Intergovernmental Agreement								
990	Interfund Transfer	6,423	5,000	5,000	5,000	5,000	5,000	8,000	3,000
	TOTAL EXPENDITURES	27,151	24,677	25,605	68,600	21,938	39,300	58,900	(9,700)
	Revenues Over (Under) Expenditures	(4,262)	(2,648)	(1,087)	(19,059)	29,271	20,750	(26,850)	(7,791)
	Fund Balance, beginning of year	75,092	70,830	68,181	67,094	67,094	67,094	87,844	20,750
	Estimated Fund Balance, end of year	70,830	68,181	67,094	48,035	96,365	87,844	60,994	12,959

Fund Description

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

038 Sheriff's Vehicle Fund				**Est. Fund Balance ending FY2018:**			**$17,739**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	OTHER REVENUES	**22,160**	**19,314**	**30,276**	**10,650**	**24,270**	**25,650**	**23,650**	13,000
	INTERFUND TRANSFER	**84,000**	**80,000**	**84,000**	**84,000**	**84,000**	**84,000**	**84,000**	0
	TOTAL REVENUES	**106,160**	**99,314**	**114,276**	**94,650**	**108,270**	**109,650**	**107,650**	13,000
	OTHER REVENUES								
38110	Interest income	137	201	194	150	78	150	150	0
38136	Purchasing Card Rebate	1	2	11	0	0	0	0	0
38217	Insurance Settlement Payment	870	0	19,250	0	0	0	0	0
38793	Sale of Vehicles	17,078	14,378	6,100	7,000	21,437	20,000	15,000	8,000
34822	I.D.O.T. Printer Grant								
35855	Squad Rental	490	0	100	0	160	0	0	0
34819	JAG Vehicle Grant	0	0	0	0	0	0	0	0
35110	Court fines and fees	3,505	4,132	3,991	3,000	2,431	5,000	8,000	5,000
35112	E-Citation Fees	78	602	630	500	164	500	500	0
	INTERFUND TRANSFER								
39928	From Capital Equipment Fund	0	0	0	0	0			0
39922	From General Fund	84,000	80,000	84,000	84,000	84,000	84,000	84,000	0
	TOTAL REVENUES	106,160	99,314	114,276	94,650	108,270	109,650	107,650	13,000
038-46179 Sheriff's Vehicle Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**671**	**158**	**8,562**	**10,000**	**1,720**	**10,000**	**10,000**	0
	CONTRACTUAL SERVICES	**6,462**	**8,353**	**587**	**7,500**	**3,017**	**5,500**	**7,500**	0
	CAPITAL OUTLAY	**69,123**	**97,822**	**159,618**	**104,000**	**80,462**	**104,000**	**104,000**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**76,255**	**106,333**	**168,767**	**121,500**	**85,198**	**119,500**	**121,500**	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publication								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
603	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools	671	158	8,562	10,000	1,720	10,000	10,000	0
611	Automotive Fuel/Oil								
621	Print Materials								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	0	0	7,000	1,007	5,000	7,000	0
702	Professional Service	6,462	8,353	587	500	2,009	500	500	0
704	Telephone & Electronic Communications								
712	Garbage Disposal								
719	Other Service Charges								
	CAPITAL OUTLAY								
810	Equipment	19,356	16,201	11,003	20,000	16,492	20,000	20,000	0
815	Furniture								
820	Vehicle	49,766	81,621	148,615	84,000	63,970	84,000	84,000	0
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer								
	TOTAL EXPENDITURES	76,255	106,333	168,767	121,500	85,198	119,500	121,500	0
	Revenues over (under) expend.	29,904	(7,019)	(54,491)	(26,850)	23,071	(9,850)	(13,850)	13,000
	Fund balance, beginning of year	59,195	89,100	82,081	27,589	27,589	27,589	17,739	(9,850)
	Fund balance, end of year	89,100	82,081	27,589	739	50,661	17,739	3,889	3,150

Fund Description

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

039 - Court Document Storage Fund				**Est. Fund Balance ending FY2019:**			**$190,268**		
				REVENUES					
		Year Ended	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov., 41	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	SERVICE CHARGES	**34,059**	**39,016**	**38,590**	**36,000**	**30,264**	**30,000**	**30,000**	(6,000)
	OTHER REVENUES	**18**	**27**	**60**	**0**	**20**	**10**	**0**	0
	TOTAL REVENUES	**34,077**	**39,043**	**38,649**	**36,000**	**30,284**	**30,010**	**30,000**	(6,000)
	SERVICE CHARGES								
36415	Document Storage Fees	34,059	39,016	38,590	36,000	30,264	30,000	30,000	(6,000)
	OTHER REVENUES								
38110	Interest Income	17	19	21	0	20	10	0	0
38136	Purchasing Card Rebate	1	8	39	0	0	0	0	0
	TOTAL REVENUES	34,077	39,043	38,649	36,000	30,284	30,010	30,000	(6,000)
039 - 47184 Court Document Storage									
				EXPENDITURES					
		Year Ended	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov., 41	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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	**10,596**	**21,926**	**9,902**	**65,000**	**5,648**	**65,000**	**65,000**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**10,596**	**21,926**	**9,902**	**65,000**	**5,648**	**65,000**	**65,000**	0
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								

		Year Ended	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov., 41	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	10,596	21,926	9,902	65,000	5,648	65,000	65,000	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer								
	TOTAL EXPENDITURES	10,596	21,926	9,902	65,000	5,648	65,000	65,000	0
	Revenues over (under) expend.	23,481	17,117	28,747	(29,000)	24,636	(34,990)	(35,000)	(6,000)
	Fund balance, beginning of year	155,914	179,394	196,511	225,258	225,258	225,258	190,268	(34,990)
	Estimated Fund balance, end of year	179,394	196,511	225,258	196,258	249,895	190,268	155,268	(40,990)

Fund Description

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

Process:

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

040 Small Rental Properties Program (SRPP)				**Est. Fund Balance ending FY2019:**			**$0**		
				REVENUES					
		Year Endijng	Year Endijng	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	STATE GRANTS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER REVENUES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	STATE GRANTS								
34731	IDHA Housing Assistance Grant								0
	OTHER REVENUES								
38910	Miscellaneous								0
	TOTAL REVENUES	0	0	0	0	0	0	0	0
040-47177 Small Rental Properties Program (SRPP)									
				EXPENDITURES					
		Year Ended	Year Ended	Year Ending	Year Ending			Year Ending	
		Nov., 41	Nov., 42	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insuance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								

		Year Endijng	Year Endijng	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
	Revenues over (under) expend.	0	0	0	0	0	0	0	0
	Fund balance, beginning of year	0	0	0	0	0	0	0	0
	Fund balance, end of year	0	0	0	0	0	0	0	0

Fund Description

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

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

042 - General Capital Investment Fund				**Est. Fund Balance ending FY2019:**			**$260,309**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	OTHER REVENUES	**10,055**	**52**	**67**	**65**	**68**	**80**	**80**	15
	INTERFUND TRANSFER	**182,000**	**108,480**	**0**	**79,058**	**79,058**	**79,058**	**67,703**	(11,355)
	TOTAL REVENUES	**192,055**	**108,532**	**67**	**79,123**	**79,126**	**79,138**	**67,783**	(11,340)
	OTHER REVENUES								0
38110	Interest income	35	23	39	40	40	50	50	10
38111	Interest earned-savings	20	27	28	25	28	30	30	5
38112	CD interest	0	0	0	0	0	0	0	0
38136	Purchasing Card Rebate	0	1	0	0	0	0	0	0
38156	Residual Estate Distribution	0	0	0	0	0	0	0	0
34834	Energy Efficiency Conservation Block Grant	0	0	0	0	0	0	0	0
38862	Grant Revenue	10,000	0	0	0	0	0	0	0
38910	Misc	0	0	0	0	0	0	0	0
	INTERFUND TRANSFER								
39922	From General Fund	182,000	0	0	79,058	79,058	79,058	67,703	(11,355)
39922	From General Fund-IDNR Grant	0	0	0	0	0	0	0	0
39925	From GIS Automation Fund-Ortho update	0	0	0	0	0	0	0	0
39926	From GIS Automation Fund-remonumentation proj.	0	0	0	0	0	0	0	0
39930	Transfer In	0	0	0	0	0	0	0	0
39932	From GIS Automation Fund-address atlas	0	0	0	0	0	0	0	0
39934	From GIS Automation Fund-DB & website reserve	0	0	0	0	0	0	0	0
39958	Transfer in from Gen. Capital Eq. Fund	0	108,480	0	0	0	0	0	0
39963	From Contingency Fund	0	0	0	0	0	0	0	0
	TOTAL REVENUES	192,055	108,532	67	79,123	79,126	79,138	67,783	(11,340)
042 - 46171 General Capital Investment									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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**	**5,000**	**0**	**0**	**5,000**	0
	CAPITAL OUTLAY	**192,608**	**98,623**	**39,909**	**214,816**	**8,387**	**18,200**	**324,399**	109,583
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**192,608**	**98,623**	**39,909**	**219,816**	**8,387**	**18,200**	**329,399**	109,583
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	0	0	0	5,000	0	0	5,000	0
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings	192,608	98,623	39,909	214,816	8,387	18,200	274,399	59,583
810	Equipment	0	0	0	0	0	0	0	0
820	Vehicle								
830	Highways								
890	Other Improvements	0	0	0	0	0	0	50,000	
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES	192,608	98,623	39,909	219,816	8,387	18,200	329,399	109,583
	Revenues over (under) expend.	(553)	9,909	(39,842)	(140,693)	70,739	60,938	(261,616)	(120,923)
	Fund balance, beginning of year	229,857	229,305	239,213	199,371	199,371	199,371	260,309	60,938
	Fund balance, end of year	229,305	239,213	199,371	58,678	270,110	260,309	(1,307)	(59,985)

Jo Daviess County, IL
Annual Budget
FY2020

042 - 46171 General Capital Investment Project Expense Detail

Activity Code	Project Name	Year Ending Nov. 30 2016 Actual	Year Ending Nov. 30 2017 Actual	Year Ending Nov. 30 2018 Actual	Year Ending Nov. 30 2019 Proposed	10-mo Actual	Est. Actual	Year Ending Nov. 30 2020 Proposed
	Summary of 702 Professional Services							
439	911/Dispatch Feasilility Study	0	0	0	5,000	0	0	5,000
		0	0	0	5,000	0	0	5,000
	Summary of 805 Buildings:							
412	Public Safety Building HVAC system project	0	0	0	0	0	0	0
413	Courthouse office improvements (Treasurer)	0	0	0	10,000	669	2,000	8,000
414	Courthouse security improvements (cameras)	25,274	0	0	0	0	0	0
415	Underground fuel tank removal	0	0	0	0	0	0	0
416	Public Safety Bldg. Reroofing	0	0	0	0	0	0	0
425	Gutter heat tapes	0	0	0	0	0	0	0
426	Courthouse roof repairs	0	0	0	0	0	0	0
429	Courthouse/PS Bldg. parking lot	0	0	0	0	0	0	0
433	Carpeting/flooring stairway/2nd floor	0	0	0	0	0	0	0
434	Replace roof/enclose vehicle storage blg	0	0	0	0	0	0	0
435	Courthouse HVAC Improvements	127,338	0	0	17,775	0	0	17,755
436	Courthouse Exterior Improvements (Soffit/Fascia Repair)	5,352	59,269	13,457	53,983	0	0	121,686
651	Countywide Security Projects	33,625	30,990	3,850	70,000	0	10,000	70,000
652	PSB/Jail-Flooring/Showers	1,019	4,783	22,602	24,000	7,654	6,200	17,900
653	Lighting improvements - Dispatch/PSB	0	3,581	0	0	0	0	0
654	Courthouse Restroom Imprvements (ADA Compliance)	0	0	0	39,058	0	0	39,058
	Total	192,608	98,623	39,909	214,816	8,323	18,200	274,399
	Summary of 810 Equipment:							
417	GIS orthophoto. Project/upgrade reserve	0	0	0	0	0	0	0
430	GIS remonumentation project	0	0	0	0	0	0	0
419	Financial management software rplc	0	0	0	0	0	0	0
420	Tax cycle system software/hardware	0	0	0	0	0	0	0
421	Zoning & Subdivision Ords. update	0	0	0	0	0	0	0
422	Courthouse cmptr. Cable upgrade	0	0	0	0	0	0	0
428	Building & Zoning software	0	0	0	0	0	0	0
431	GIS address atlas printing	0	0	0	0	0	0	0
432	GIS database programming & website reserve	0	0	0	0	0	0	0
437	Township Assessor's Program (Devnet)	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0
	Summary of 890 Other Improvements:							
427	Reserve for Zoning, Sub. Ord. & Comp Plan updates	0	0	0	0	0	0	50,000
	Other capital projects							
	Total	0	0	0	0	0	0	50,000
	Summary of 905 Miscellaneous:							
	Assessment Appraisal Reserve	0	0	0	0			
	Total	0	0	0	0	0	0	0
	Summary of 990:							
	Transfer to Gen. Capital Equip. - B&Z Truck	0	0	0	0	0	0	0
	Transfer to GIS Capital Eq/Investment Fund	0	0	0	0	0	0	0
438	Transfer to Emergency Services Comm Fund	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0
	Grand Total	192,608	98,623	39,909	219,816	8,323	18,200	329,399

Fund Description

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

043 Special Service Area Number One				**Est. Fund Balance ending FY2019:**			**$52**		
				REVENUES					
		Year Ended	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov., 30	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	TAXES	**73,011**	**77,944**	**79,013**	**81,000**	**66,397**	**81,007**	**101,627**	20,627
	OTHER REVENUES	**36**	**42**	**43**	**0**	**0**	**45**	**45**	45
	TOTAL REVENUES	**73,047**	**77,987**	**79,056**	**81,000**	**66,397**	**81,052**	**101,672**	20,672
									0
	TAXES								0
31110	Property Taxes	73,011	77,944	79,013	81,000	66,397	81,007	101,627	20,627
	OTHER REVENUES								0
38110	Interest Income	36	42	0	0	0	0	0	0
38120	Collector Account Interest	0	0	43	0	0	45	45	45
	TOTAL REVENUES	73,047	77,987	79,056	81,000	66,397	81,052	101,672	20,672
043-47191 Special Service Area Number One									
				EXPENDITURES					
		Year Ended	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov., 30	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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	**73,047**	**77,987**	**79,056**	**81,000**	**52,038**	**81,000**	**101,627**	20,627
	TOTAL EXPENDITURES	**73,047**	**77,987**	**79,056**	**81,000**	**52,038**	**81,000**	**101,627**	20,627
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insuance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								

		Year Ended	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov., 30	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	73,047	77,987	79,056	81,000	0	81,000	0	(81,000)
910	Intergovernmental Agreement								
924	Service Provider Contract	0	0	0	0	52,038	0	101,627	101,627
990	Interfund Transfer								
	TOTAL EXPENDITURES	73,047	77,987	79,056	81,000	52,038	81,000	101,627	20,627
	Revenues over (under) expend.	0	0	0	0	14,359	52	45	45
	Fund balance, beginning of year	0	0	0	0	0	0	52	52
	Fund balance, end of year	0	0	0	0	14,359	52	97	97

Fund Description

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

044-47192 Special Service Area #2 & #4				**Est. Fund Balance ending FY2019:**			**$37**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	TAXES	**58,024**	**56,015**	**59,624**	**61,700**	**49,859**	**61,702**	**63,485**	1,785
	OTHER REVENUES	**28**	**30**	**33**	**0**	**0**	**35**	**35**	35
	TOTAL REVENUES	**58,052**	**56,046**	**59,656**	**61,700**	**49,859**	**61,737**	**63,520**	1,820
	TAXES								
31110	Property Taxes	58,024	56,015	59,624	61,700	49,859	61,702	63,485	1,785
	OTHER REVENUES								
38110	Interest Income	28	30	0	0	0	0	0	0
38120	Collector Account Interest	0	0	33	0	0	35	35	35
	TOTAL REVENUES	58,052	56,046	59,656	61,700	49,859	61,737	63,520	1,820
044-47192 Special Service Area Number Two and Four									
				EXPENDITURES					
		Year Ended	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov., 41	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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	**58,052**	**56,046**	**59,656**	**61,700**	**38,320**	**61,700**	**63,485**	1,785
	TOTAL EXPENDITURES	**58,052**	**56,046**	**59,656**	**61,700**	**38,320**	**61,700**	**63,485**	1,785
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	58,052	56,046	59,656	61,700	0	61,700	0	(61,700)
910	Intergovernmental Agreement								
924	Service Provider Contract	0	0	0	0	38,320	0	63,485	63,485
990	Interfund Transfer								
	TOTAL EXPENDITURES	58,052	56,046	59,656	61,700	38,320	61,700	63,485	1,785
	Revenues Over (Under) Expenditures	0	0	0	0	11,539	37	35	35
	Fund Balance, beginning of year	0	0	0	0	0	0	37	37
	Estimated Fund Balance, end of year	0	0	0	0	11,539	37	72	72

Fund Description

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

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

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

046 Catastrophic Emergency Fund				**Est. Fund Balance ending FY2019:**			**$0**		
	REVENUES								
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	OTHER REVENUES	**855**	**1,412**	**1,378**	**863**	**184**	**184**	**0**	(863)
	INTERFUND TRANSFER	**0**	**50,000**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**855**	**51,412**	**1,378**	**863**	**184**	**184**	**0**	(863)
	OTHER REVENUES								
38110	Interest	367	406	490	375	184	184	0	(375)
38112	CD Interest	488	1,006	889	488	0	0	0	(488)
	INTERFUND TRANSFER								
39921	Transfer from Public Health	0	50,000	0	0	0	0	0	0
	TOTAL REVENUES	855	51,412	1,378	863	184	184	0	(863)
046-44162 Catastrophic Emergency Fund									
	EXPENDITURES								
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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**	**345,000**	**338,949**	**338,949**	**0**	(345,000)
	TOTAL EXPENDITURES	**0**	**0**	**0**	**345,000**	**338,949**	**338,949**	**0**	(345,000)
	PERSONNEL								
	TRAINING & PROFESSIONAL DEV.								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	0	0	0	0	0	0	0	0
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	0	0	0	0	0	0	0	0
704	Telephone & Electronic Communications								
712	Garbage Disposal								
719	Other Service Charges								
	CAPITAL OUTLAY								
810	Equipment								
815	Furniture								
820	Vehicle								
890	Other Improvements								
	OTHER								
901	Contingency	0	0	0	0	0	0	0	0
905	Miscellaneous	0	0	0	0	0	0	0	0
990	Interfund Transfer	0	0	0	345,000	338,949	338,949	0	(345,000)
	TOTAL EXPENDITURES	0	0	0	345,000	338,949	338,949	0	(345,000)
	Revenues over (under) expend.	855	51,412	1,378	(344,137)	(338,765)	(338,765)	0	344,137
	Fund balance, beginning of year	285,119	285,974	337,386	338,765	338,765	338,765	0	(338,765)
	Fund balance, end of year	285,974	337,386	338,765	(5,372)	0	0	0	5,372

Fund Description

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

047 - Tax Sale Automation Fund (Treasurer Automation)				**Est. Fund Balance ending FY2019:**			**$10,405**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	SERVICE CHARGES	**2,180**	**1,850**	**1,830**	**1,750**	**0**	**1,800**	**1,750**	0
	OTHER REVENUES	**24**	**24**	**23**	**22**	**242**	**550**	**500**	478
	TOTAL REVENUES	**2,204**	**1,874**	**1,853**	**1,772**	**242**	**2,350**	**2,250**	478
	SERVICE CHARGES								
36410	Automation Fees	2,180	1,850	1,830	1,750	0	1,800	1,750	0
	OTHER REVENUES								
38110	Interest Income	22	22	23	22	22	550	500	478
38136	Purchasing Card Rebate	2	2	0	0	0	0	0	0
38910	Miscellaneous	0	0	0	0	220	0	0	
	TOTAL REVENUES	2,204	1,874	1,853	1,772	242	2,350	2,250	478
047 - 47186 Tax Sale Automation Fund (Treasurer Automation)									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**160**	**0**	**0**	**0**	**0**	**0**	**1,500**	1,500
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**192**	**132**	**138**	**500**	**132**	**300**	**500**	0
	CAPITAL OUTLAY	**422**	**184**	**0**	**2,000**	**400**	**2,000**	**4,000**	2,000
	OTHER	**1,000**	**1,000**	**2,000**	**2,000**	**2,000**	**2,000**	**2,000**	0
	TOTAL EXPENDITURES	**1,774**	**1,316**	**2,138**	**4,500**	**2,532**	**4,300**	**8,000**	3,500
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	0	0	0	1,000	1,000
502	Travel Expense	160	0	0	0	0	0	500	500
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	192	132	138	500	132	300	500	0
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	422	184	0	2,000	400	2,000	4,000	2,000
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	1,000	1,000	2,000	2,000	2,000	2,000	2,000	0
	TOTAL EXPENDITURES	1,774	1,316	2,138	4,500	2,532	4,300	8,000	3,500
	Revenues Over (Under) Expenditures	430	558	(285)	(2,728)	(2,290)	(1,950)	(5,750)	(3,022)
	Fund Balance, beginning of year	11,652	12,083	12,641	12,355	12,355	12,355	10,405	(1,950)
	Estimated Fund Balance, end of year	12,083	12,641	12,355	9,627	10,066	10,405	4,655	(4,972)

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.

048 - General Capital Equipment Replacement Fund				**Est. Fund Balance ending FY2019:**			**$ 345,607**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	OTHER REVENUES	**9,745**	**2,345**	**21,923**	**2,025**	**3,172**	**3,082**	**3,010**	985
	INTERFUND TRANSFER	**160,285**	**37,966**	**43,792**	**112,209**	**96,332**	**111,209**	**272,873**	160,664
	TOTAL REVENUES	**170,030**	**40,311**	**65,715**	**114,234**	**99,504**	**114,291**	**275,883**	161,649
	OTHER REVENUES								
38110	Interest income	41	31	16	25	12	10	10	(15)
38136	Purchasing Card Rebate	114	0	0	0	0	0	0	0
38140	Donations	0	0	0	0	0	0	0	0
38112	CD Interest	2,090	2,249	2,854	2,000	3,088	3,000	3,000	1,000
38136	Purchasing Card Rebate	0	65	137	0	0	0	0	0
34734	IL Emergency Alarm Sys Grant	0	0	0	0	0	0	0	0
34835	USDOJ-Cops	0	0	0	0	0	0	0	0
34938	Misc. Non-Federal Grants	7,500	0	0	0	0	0	0	0
35111	Failure to Appear Fees	0	0	0	0	0	0	0	0
34841	FEMA Emergency Operations Center Grant	0	0	18,916	0	0	0	0	0
38710	Sheriff's Auction Proceeds	0	0	0	0	0	0	0	0
38713	Proceeds from Sale	0	0	0	0	72	72	0	0
	INTERFUND TRANSFER								
39979	From Election Equipment Fund	0	0	0	0	0	0	27,000	27,000
39922	Bldg/Zoning/GA Auto	0	0	0	0	0	0	0	0
39922	From General Fund	69,326	33,966	43,792	111,209	96,332	111,209	131,181	19,972
39922	Transfers for SAN/Server Project-General Fund	0	0	0	0	0	0	70,711	70,711
39970	Transfers for SAN/Server Project- Special Funds	0	4,000	0	0	0	0	0	0
39927	From GIS/GIS Capital EquipmentFund	5,359	0	0	0	0	0	23,811	23,811
39921	From Highway Capital Investment Fund	0	0	0	0	0	0	13,161	13,161
39937	From Probation Services Fund	0	0	0	0	0	0	3,000	3,000
39929	From Capital Investment Fund	0	0	0	0	0	0	0	0
39916	From Animal Control Fund	0	0	0	0	0	0	3,009	3,009
39965	From Treasurer's Automation Fund	0	0	0	1,000	0	0	1,000	0
39958	From States Attorney Diversion Fund	0	0	0	0	0	0	0	0
39959	From Dog Fund	0	0	0	0	0	0	0	0
39963	From Contingency	85,600	0	0	0	0	0	0	0
	TOTAL REVENUES	170,030	40,311	65,715	114,234	99,504	114,291	275,883	161,649
048 - 46172 General Capital Equipment Replacement									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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	**187,409**	**60,488**	**94,959**	**195,005**	**91,223**	**90,000**	**444,826**	249,821
	OTHER	**9,500**	**152,080**	**0**	**0**	**0**	**0**	**87,643**	87,643
	TOTAL EXPENDITURES	**196,909**	**212,568**	**94,959**	**195,005**	**91,223**	**90,000**	**532,469**	337,464
	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								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	187,409	60,488	94,959	195,005	91,223	90,000	444,826	249,821
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	9,500	152,080	0	0	0	0	87,643	87,643
	TOTAL EXPENDITURES	196,909	212,568	94,959	195,005	91,223	90,000	532,469	337,464
	Revenues over (under) expend.	(26,879)	(172,257)	(29,244)	(80,771)	8,280	24,291	(256,586)	(175,815)
	Fund balance, beginning of year	549,695	522,817	350,560	321,316	321,316	321,316	345,607	24,291
	Fund balance, end of year	522,817	350,560	321,316	240,545	329,596	345,607	89,021	(151,524)

Jo Daviess County, IL
Annual Budget
FY2020

048 - General Capital Equipment Replacement Fund Revenue Detail

Activity Code	Equipment Item	Year Ended Nov. 30 2016 Budget	Year Ended Nov. 30 2017 Budget	Year Ended Nov. 30 2018 Budget	Year Ended Nov. 30 2019 Budget	Year Ended Nov. 30 **2020 Proposed**	**Cash Balance as of 8/31/19**	Cash Balance as of 7/31/18	Cash Balance as of 8/31/17	Cash Balance as of 9/30/16
	Summary of Interfund Transfers									
390	Co. Clerk's reader/printer & copier resv.	0	0	0	2,500	0	19,478	16,978	16,978	16,978
391	Assessor copier replacement reserve	0	0	0	0	1,000	6,052	6,052	6,052	6,052
392	Sheriff's computer sys. resv.	0	0	0	9	0	799	799	799	799
393	Admin. Computer/Copier reserve	3,000	2,000	3,000	2,500	2,500	7,304	4,804	4,788	4,788
394	Treasurer's equipment resv.	2,750	1,750	3,000	3,000	2,500	11,790	8,790	7,769	4,019
395	Co. Clerk's election prog. resv.	0	0	0	0	113,000	54,998	54,998	54,998	54,998
396	Co. Clerk's Yearbook resv.	2,500	2,500	2,500	0	0	5,414	5,414	3,069	3,069
397	Co. Clerk's plat scanning resv.	0	0	0	0	0	1,314	10,600	10,600	10,600
398	Circuit Clk's. copier rplc. resv.	0	0	0	0	0	0	0	0	0
399	P&D/GA auto rplc. resv.	0	3,400	0	3,400	400	6,800	3,400	0	0
400	SOA's computer rplc. resv.	2,076	0	2,576	2,576	1,076	3,441	7,398	4,822	4,822
401	States Attorney Computer resv.	2,500	2,500	2,500	2,500	2,500	11,798	10,523	14,034	14,034
402	IT San/Virtual server reserve	7,859	17,240	21,451	81,724	141,692	87,646	23,429	10,191	12,615
403	GIS Equipment reserve (closed)	0	0	0	0	0	0	0	0	0
404	Sheriff's vehicles reserve (closed)	0	0	0	0	0	0	0	0	0
405	County Board Room sound system	0	0	0	0	0	(11)	(11)	(11)	(11)
407	Info. & Comm. firewall relc. reserve	250	900	2,500	2,500	2,705	5,010	10	10	1,710
408	Coroner's equipment reserve (vehicle)	2,000	2,000	2,000	0	0	26,419	26,419	22,419	20,419
409	RMS/CAD/JMS Software Project	45,000	0	0	0	0	0	0	0	0
410	States Attorney Furniture	1,000	1,000	1,000	1,000	2,500	5,714	5,000	4,000	3,000
502	Clerk/Rec Office improvements	0	0	0	0	0	0	0	0	0
503	Twp Assessor's software incentive prog	0	0	0	0	0	5,099	8,815	8,815	8,815
504	PSB copier reserve	0	0	0	0	0	2,307	2,307	2,307	2,307
505	Board of Review - computer reserve	0	3,076	0	0	500	936	936	936	0
506	Animal Control computer equip. reserve	0	0	0	0	0	491	491	491	491
507	Assessor Printer	1,000	0	0	0	0	4,259	4,259	4,259	4,259
508	Recorders/Rental Housing	0	0	0	0	0	0	0	0	0
509	Sheriff shooting range improvements	0	0	0	0	0	904	904	904	904
510	Courthouse/PSB Telephone System Reserve	0	0	0	0	0	0	40,239	50,000	50,000
511	Courthouse/PSB Keyscan Reserve	0	0	0	0	0	0	0	0	0
512	Network Management Equipment Reserve	500	0	0	0	1,000	4,467	6,700	6,700	6,700
513	UPS Equipment Reserve	1,000	500	500	500	500	2,524	1,524	3,500	3,000
514	Net BKBNE Equipment Reserve	2,000	850	1,000	9,000	1,000	0	6,000	6,000	5,150
515	County Website	750	250	250	0	0	2,750	2,500	2,500	2,250
516	Net Analysis Equipment Reserve	0	0	0	0	0	0	0	500	500
517	Server Room AC Reserve	250	0	0	0	0	1,250	1,250	1,250	1,250
518	Animal Control Vehicle Reserve	0	0	0	0	0	0	0	2,000	2,000
519	NG 911	0	0	0	0	0	0	0	41,600	41,600
701	EMA Emergency Services Eq. Reserve	47,000	0	0	0	0	20,998	45,664	45,664	46,274
702	Sheriff Emergency Services Eq. Reserve	36,367	0	0	0	0	18,905	36,368	36,368	36,368
703	Admin. Emergency Services Eq. Reserve	2,232	0	0	0	0	2,232	2,232	2,232	2,232
704	Admin Fixed Asset Eq. Reserve	0	7,500	0	0	0	7,500	7,500	0	0
705	P&D Computer Replacement reserve	0	0	3,400	0	0	2,400	3,400	0	0
706	Emergency Operations Center	0	0	24,900	0	0	2,644	0	0	0
	Total	160,034	45,466	70,577	111,209	272,873	333,633	355,694	376,546	371,994
	Riverboat Funds						0	0	83,988	83,988
	Accumulated interest						14,086	9,929	67,151	64,952
	Toal cash funds						**$347,720**	**$365,622**	**$527,685**	**$520,934**

048 - 46172 General Capital Equipment Replacement Expenditure Detail

Activity Code	Equipment Item	Year Ended Nov., 30 2015 Actual	Year Ended Nov. 30 2016 Actual	Year Ended Nov. 30 2017 Budget	Year Ended Nov. 30 2018 Budget	Year Ended Nov. 30 2019 Budget	**Year Ended Nov. 30 2020 Proposed**
	Summary of 810 Equipment:						
390	Co. Clerk's reader/printer & copier resv.	0	0	4,000	4,000	4,000	4,000
391	Assessor copier replacement reserve	6,257	0	0	0	0	0
392	Sheriff's computer sys. resv.	2,000	0	799	799	799	0
393	Admin. Computer system reserve	3,187	634	3,500	3,500	3,500	7,000
394	Treasurer's equipment resv.	3,187	1,432	4,000	0	8,700	7,000
395	Co. Clerk's election prog. resv.	0	0	10,000	10,000	10,000	167,998
396	Co. Clerk's Yearbook resv.	2,565	0	3,000	0	4,000	0
397	Co. Clerk's plat scanning resv.	0	0	4,000	4,000	4,000	0
398	Circuit Clk's. copier rplc. resv.	2,801	0	0	0	0	0
399	Bldg/Zoning vehicle rplc. resv.	0	21,018	0	0	0	0
705	P&D Computer Replacement	0	0	0	3,400	2,400	1,000
400	SOA's computer rplc. resv.	0	0	500	500	7,255	800
401	State's Attorney computer reserve	2,104	1,300	2,500	15,000	10,000	12,500
402	Info.& Comm. system server reserve	3,599	0	25,240	0	10,000	170,047
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	0	2,600	0	0	7,000
408	Coroner's equipment reserve (vehicle)	0	0	0	0	0	0
409	RMS/CAD/JMS Software Project	45,000	45,000	0	0	0	0
410	States Attorney Furniture Reserve	0	0	1,000	5,000	5,000	7,500
706	Emergency Operations Center	0	0	0	24,900	0	
502	Clerk/Rec Office improvements	0	0	0	0	0	0
503	Twp Assessor's software incentive prog	2,576	0	0	2,000	2,000	3,695
504	PSB copier reserve	0	0	2,307	2,307	2,307	0
505	Board of Review - Laptops	0	0	3,076	0	0	0
506	Animal Control computer equip. reserve	0	789	0	0	0	0
507	Assessor Printer	0	0	0	0	3,750	0
508	Recorder/Rental Housing	0	0	0	0	0	0
509	Sheriff shooting range improvements	596	0	904	904	904	904
510	Courthouse/PSB Telephone System Reserve	0	0	77,500	57,500	5,497	0
511	Courthouse/PSB Keyscan Reserve	0	0	0	0	0	0
512	Network Management Equipment Reserve	0	0	0	0	6,700	6,400
513	UPS Equipment Reserve	0	0	0	2,100	0	0
514	Net BKBNE Equipment Reserve	850	0	6,000	0	16,000	0
515	CTY Web Reserve	0	0	0	0	0	0
516	Net Analysis Equipment Reserve	0	0	500	0	0	0
517	Server Rm AC Reserve	0	0	1,250	1,250	1,250	1,250
518	Animal Control Vehicle Reserve	0	0	0	0	0	0
519	NG 911	0	108,400	0	0	0	0
701	EMA Emergency Services Eq. Reserve	0	8,836	46,283	45,664	40,844	20,000
702	Sheriff Emergency Services Eq. Reserve	0	0	36,367	36,367	36,367	18,000
703	Admin. Emergency Services Eq. Reserve	0	0	2,232	2,232	2,232	2,232
704	Admin Fixed Asset Manag. Eq. Reserve	0	0	7,500	7,500	7,500	7,500
	Total	74,720	187,409	245,058	228,923	195,005	444,826
	Summary of 990						
	Transfer to GIS Capital Eq/Invest. Fund	0	0	0	0	0	0
	Transfer to General Fund	0	0	41,600	0	0	0
	Transfer to Contingency Fund	0	0	0	0	0	87,643
	Transfer to PH Capital Investment Fund	0	9,500	2,000	0	0	0
	Transfer to General Cap. Investment Fund	0	0	108,480	0	0	0
	Total	0	9,500	152,080	0	0	87,643

Fund Description

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

049 Election Equipment Fund				**Est. Fund Balance ending FY2019:**			**$631**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	Federal Grant	**0**	**0**	**0**	**31,000**	**6,887**	**0**	**31,000**	0
	OTHER	**1**	**1**	**1**	**0**	**2**	**1**	**0**	0
	INTERFUND TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**1**	**1**	**1**	**31,000**	**6,889**	**1**	**31,000**	0
	Federal Grant								
34865	Election Equipment Upgrade	0	0	0	31,000	0	0	0	(31,000)
34880	HHS HAVA Grant	0	0	0	0	0	0	0	0
34881	HAVA Disability Grant	0	0	0	0	0	0	0	0
34882	HAVA Election Security Grant	0	0	0	0	6,887	0	31,000	31,000
	OTHER								
38110	Interest	1	1	1	0	2	1	0	0
	INTERFUND TRANSFERS								
38910	Transfer from the Indemnity Fund								0
39922	Transfer from the General Fund								0
	TOTAL REVENUES	1	1	1	31,000	6,889	1	31,000	0
049-47107 Election Equipment Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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**	**20,000**	**0**	**0**	**0**	(20,000)
	CAPITAL OUTLAY	**0**	**0**	**0**	**11,000**	**0**	**0**	**4,000**	(7,000)
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**27,000**	27,000
	TOTAL EXPENDITURES	**0**	**0**	**0**	**31,000**	**0**	**0**	**31,000**	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	0	0	0	20,000	0	0	0	(20,000)
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
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	0	0	0	11,000	0	0	4,000	(7,000)
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements	0	0	0	0	0	0	0	0
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer	0	0	0	0	0	0	27,000	27,000
	TOTAL EXPENDITURES	0	0	0	31,000	0	0	31,000	0
	Revenues Over (Under) Expenditures	1	1	1	0	6,889	1	0	0
	Fund Balance, beginning of year	626	628	629	630	630	630	631	1
	Estimated Fund Balance, end of year	628	629	630	630	7,519	631	631	1

Fund Description

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

051 - State's Attorney Drug Forfeiture Fund				**Est. Fund Balance ending FY2019:**			**$ 4,175**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	OTHER REVENUES	**1429**	**0**	**0**	**500**	**113**	**500**	**500**	0
	OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**1429**	**0**	**0**	**500**	**113**	**500**	**500**	0
	OTHER REVENUES								
35610	Drug Fines	0	0	0	0	0	0	0	0
34935	County % of Drug Forfeiture								0
35615	Drug Forfeitures (12.5% of total DF)	1429	0	0	500	113	500	500	0
38110	Interest	0	0	0	0	0	0	0	0
38112	CD Interest								0
38910	Miscellaneous								0
	OTHER FINANCING SOURCES								
39212									0
39931									0
	TOTAL REVENUES	1429	0	0	500	113	500	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
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**3,500**	**0**	**0**	**3,500**	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**	**3,500**	**0**	**0**	**3,500**	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary	0	0	0	0	0	0	0	0
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	0	0	0	3,500	0	0	3,500	0
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	0	0	0	0	0	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements	0	0	0	0	0	0	0	0
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
912	Sheriff's Auction Proceeds								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	3,500	0	0	3,500	0
	Revenues Over (Under) Expenditures	1,429	0	0	(3,000)	113	500	(3,000)	0
	Fund Balance, beginning of year	2,245	3,675	3,675	3,675	3,675	3,675	3,788	113
	Estimated Fund Balance, end of year	3,675	3,675	3,675	675	3,788	4,175	788	113

Fund Description

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

052 Maintenance/Child Support Fund				**Est. Fund Balance ending FY2019:**			**$41,449**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	SERVICES CHARGES	**4,545**	**2,427**	**966**	**350**	**525**	**336**	**350**	0
	OTHER REVENUES	**138**	**126**	**109**	**0**	**91**	**70**	**0**	0
	TOTAL REVENUES	**4,683**	**2,553**	**1,075**	**350**	**616**	**406**	**350**	0
	SERVICES CHARGES								
36704	Child Support/Maintenance	4,545	2,427	966	350	525	336	350	0
	OTHER REVENUES								
38110	Interest income	138	126	109	0	91	70	0	0
	TOTAL REVENUES	4,683	2,553	1,075	350	616	406	350	0
052-47185 Maintenance/Child Support Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	0
	TOTAL EXPENDITURES	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	**10,000**	0
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insuance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
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								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
990	Interfund Transfer	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0
	TOTAL EXPENDITURES	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0
	Revenues over (under) expend.	(5,317)	(7,447)	(8,925)	(9,650)	(9,384)	(9,594)	(9,650)	0
	Fund balance, beginning of year	72,731	67,414	59,967	51,042	51,042	51,042	41,449	(9,594)
	Fund balance, end of year	67,414	59,967	51,042	41,392	41,659	41,449	31,799	(9,594)

Fund Description

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

053 Probation EMHD Program				**Est. Fund Balance ending FY2019:**			**$ 3,879**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	SERVICES CHARGES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER REVENUES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	SERVICES CHARGES								
36705	Home Confinement Monitoring	0	0	0	0	0	0	0	0
	OTHER REVENUES								
38110	Interest income	0	0	0	0	0	0	0	0
	TOTAL REVENUES	0	0	0	0	0	0	0	0
053-47188 Probation EMHD Program									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**3,879**	**0**	**0**	**3,879**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**0**	**0**	**0**	**3,879**	**0**	**0**	**3,879**	0
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insuance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	0	0	0	3,879	0	0	3,879	0
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	0	0	0	0	0	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	3,879	0	0	3,879	0
	Revenues over (under) expend.	0	0	0	(3,879)	0	0	(3,879)	0
	Fund balance, beginning of year	3,879	3,879	3,879	3,879	3,879	3,879	3,879	0
	Fund balance, end of year	3,879	3,879	3,879	0	3,879	3,879	0	0

Fund Description

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

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

055 Public Health Capital Investment Fund				Est. Fund Balance ending FY2019:			$ 994,202		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	INTERGOVERNMENTAL REVENUE	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER REVENUES	**1,954**	**7,072**	**2,483**	**950**	**2,022**	**1,700**	**1,500**	550
	INTERFUND TRANSFER	**39,500**	**1,016,498**	**0**	**345,000**	**338,949**	**338,949**	**0**	(345,000)
	TOTAL REVENUES	**41,454**	**1,023,569**	**2,483**	**345,950**	**340,971**	**340,649**	**1,500**	(344,450)
	INTERGOVERNMENTAL REVENUE								
34846	SWCD Cost Share	0	0	0	0	0	0	0	0
	OTHER REVENUES								
38110	Interest income	528	930	1,337	450	2,022	1,700	1,500	1,050
38112	CD Interest	1,426	6,137	1,071	500	0	0	0	(500)
38136	Purchasing Card Rebate	0	5	75	0	0	0	0	0
38140	Donations	0	0	0	0	0	0	0	0
39117	Insurance Proceeds	0	0	0	0	0	0	0	0
	Bio-Terrorism Grant	0	0	0	0	0	0	0	0
39116	Proceeds from Sale of Property	0	0	0	0	0	0	0	0
34846	Soil Water Conservation Cost Share								
	INTERFUND TRANSFER								
39928	From Capital Investment Fund								
39941	From Gen. Capital Eq. Replacement Fund	9,500	2,000	0	0	0	0	0	0
39942	From Building Improvement Fund	0	0	0	0	0	0	0	0
39929	Transfer from Public Health Fund	30,000	0	0	0	0	0	0	0
39968	Transfer from HHC Fund	0	1,014,498	0	0	0	0	0	0
39974	Transfer from Catatrophic Emergency Fund	0	0	0	345,000	338,949	338,949	0	(345,000)
39968	Transfer from HHC Capital Equipement Fund	0	0	0	0	0	0	0	0
39968	HHC Memorial Fund Transfer	0	0	0	0	0	0	0	0
	TOTAL REVENUES	41,454	1,023,569	2,483	345,950	340,971	340,649	1,500	(344,450)

055 - 46173 Public Health Capital 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
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**2,890**	**35,000**	**0**	**5,000**	**35,000**	0
	CAPITAL OUTLAY	**20,993**	**0**	**353,446**	**1,045,650**	**65,447**	**130,000**	**900,000**	(145,650)
	OTHER	**0**	**178,143**	**100,000**	**25,000**	**0**	**0**	**25,000**	0
	TOTAL EXPENDITURES	**20,993**	**178,143**	**456,336**	**1,105,650**	**65,447**	**135,000**	**960,000**	(145,650)
	PERSONNEL								
501	Education & Training								
502	Travel Expenses								
	COMMODITIES								
601	Maintenance Supplies								
603	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	0	0	0	0	0	0	0	0
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	0	2,890	35,000	0	5,000	35,000	0
702	Professional Service								
704	Telephone & Electronic Communications	0	0	0	0	0	0	0	0
712	Garbage Disposal								
719	Other Service Charges								
	CAPITAL OUTLAY								
805	Buildings	0	2,000	321,478	815,650	65,447	100,000	700,000	(115,650)
810	Equipment	0	0	31,968	200,000	0	0	200,000	0
815	Furniture								
820	Vehicle	0	0	0	30,000	0	30,000	0	(30,000)
890	Other Improvements	20,993	0	0	0	0	0	0	0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	OTHER								
901	Contingency	0	28,143	0	25,000	0	0	25,000	0
905	Miscellaneous	0	0	0	0	0	0	0	0
990	Interfund Transfer	0	150,000	100,000	0	0	0	0	0
	TOTAL EXPENDITURES	20,993	180,143	456,336	1,105,650	65,447	135,000	960,000	(145,650)
	Revenues over (under) expend.	20,460	843,427	(453,853)	(759,700)	275,524	205,649	(958,500)	(198,800)
	Fund balance, beginning of year	378,520	398,980	1,242,407	788,554	788,554	788,554	994,202	205,649
	Fund balance, end of year	398,980	1,242,407	788,554	28,854	1,064,078	994,202	35,702	6,849

Fund Description

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

056 Tourism LTCB Grant Fund				**Est. Fund Balance ending FY2019:**			**$ 1**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	OTHER REVENUES	**136,944**	**151,797**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**136,944**	**151,797**	**0**	**0**	**0**	**0**	**0**	0
	OTHER REVENUES								
34721	IL LTCB Grant	136,944	151,797	0	0	0	0	0	0
38110	Interest								
39968	Misc Interfund Transfer	0	0	0	0	0	0	0	0
	TOTAL REVENUES	136,944	151,797	0	0	0	0	0	0
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 of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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	**106,396**	**182,345**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**106,396**	**182,345**	**0**	**0**	**0**	**0**	**0**	0
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insuance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	LTCB Grant								
990	Interfund Transfer	106,396	182,345	0	0	0	0	0	0
	TOTAL EXPENDITURES	106,396	182,345	0	0	0	0	0	0
	Revenues Over (Under) Expenditures	30,548	(30,548)	0	0	0	0	0	0
	Fund Balance, beginning of year	1	30,549	1	1	1	1	1	0
	Estimated Fund Balance, end of year	30,549	1	1	1	1	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 FY2020, an estimated three (3) months of operating expenses is required to be retained in this fund. Therefore, $45,500 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.

058 - GIS Automation				**Est. Fund Balance ending FY2019:**			**$60,846**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	SERVICE CHARGES	**143,202**	**140,566**	**155,060**	**167,310**	**139,591**	**146,975**	**147,225**	(20,085)
	OTHER REVENUES	**30,254**	**33,106**	**32,388**	**32,375**	**31,202**	**33,350**	**33,350**	975
	TOTAL REVENUES	**173,456**	**173,672**	**187,448**	**199,685**	**170,794**	**180,325**	**180,575**	(19,110)
	SERVICE CHARGES								
36410	GIS Automation Fees	108,167	106,112	114,562	137,970	113,280	117,000	117,000	(20,970)
36701	Plat Book Sales	0	0	0	0	0	0	0	0
36703	County Map Sales	176	156	272	120	99	120	120	0
36715	Service Contracts								
36720	Road & Address Atlas sales	0	20	60	0	15	45	45	45
36716	Address Maps	355	142	90	120	80	60	60	(60)
36810	GIS Mapping Fees	6,896	6,501	6,761	6,600	3,411	4,000	4,000	(2,600)
36815	GIS digital data license fees	10,284	9,726	11,776	3,500	4,556	4,750	5,000	1,500
36820	GIS Website Subscription fees	17,325	17,910	21,539	19,000	18,150	21,000	21,000	2,000
	OTHER REVENUES								
38110	Interest Income	119	116	130	125	140	125	125	0
38136	Purchasing Card Rebate	15	4	3	0	0	0	0	0
38158	Reimb fr Railroads	0	0	0	0	0	0	0	0
34725	IDOT GIS Grant Funding								
38910	Miscellaneous	0	0	5	0	0	0	0	0
39920	Transfer in from Health Dept	2,500	2,500	2,500	2,500	2,500	2,500	2,500	0
39921	Transfer in from County Highway	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0
39914	Transfer in Tourism -Admin.Services	1,260	735	0	0	0	0	0	0
39977	E911 Service Agreement	6,360	9,750	9,750	9,750	8,563	10,725	10,725	975
	TOTAL REVENUES	173,456	173,672	187,448	199,685	170,794	180,325	180,575	(19,110)
058-47189 GIS Automation									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**134,051**	**134,722**	**143,640**	**143,708**	**117,737**	**143,608**	**151,983**	8,275
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**6,000**	**88**	**88**	**100**	(5,900)
	COMMODITIES	**1,295**	**1,201**	**1,064**	**1,700**	**906**	**1,700**	**1,700**	0
	CONTRACTUAL SERVICES	**12,542**	**17,814**	**18,110**	**19,985**	**17,464**	**19,065**	**19,659**	(326)
	CAPITAL OUTLAY	**707**	**0**	**448**	**500**	**145**	**500**	**500**	0
	OTHER	**37,500**	**12,500**	**6,792**	**28,672**	**28,172**	**28,172**	**8,898**	(19,774)
	TOTAL EXPENDITURES	**186,096**	**166,237**	**170,055**	**200,565**	**164,513**	**193,133**	**182,840**	(17,725)
	PERSONNEL								
401	Salaries - Full-time	96,180	98,402	104,604	104,849	86,527	104,849	108,906	4,057
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance	20,651	18,856	19,747	21,715	17,229	21,715	22,610	895
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	5,690	6,070	6,442	6,501	5,329	6,501	6,752	251
422	Medicare Contribution	1,331	1,420	1,507	1,520	1,246	1,520	1,579	59
431	Retirement Contribution (IMRF)	9,985	9,830	11,228	8,923	7,405	8,923	11,936	3,013
441	Uniform Allowance								
451	Automobile Mileage	214	144	112	200	0	100	200	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	0	0	0	5,000	0	0	0	(5,000)
502	Travel Expense	0	0	0	1,000	88	88	100	(900)
503	Dues	0	0	0	0	0	0	0	0
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies	0	0	0	0	0	0	0	0
602	Janitorial Supplies	0	0	0	0	0	0	0	0
603	Operating Supplies	0	0	0	0	0	0	0	0
604	Computer Supplies	844	709	580	900	399	900	900	0
605	Office Supplies	452	493	484	800	508	800	800	0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service	212	172	240	360	267	240	300	(60)
702	Professional Service	11,081	11,097	11,005	11,000	10,154	10,700	11,240	240
703	Postage	110	68	74	150	0	75	100	(50)
704	Telephone & Electronic Communications	1,067	6,477	6,790	8,475	7,044	8,050	8,019	(456)
705	Publishing	72	0	0	0	0	0	0	0
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	707	0	448	500	145	500	500	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency	0	0	0	500	0	0	500	0
905	Miscellaneous								
910	Intergovernmental Agreement	0	0	0	0	0	0	0	0
990	Interfund Transfer	37,500	12,500	6,792	28,172	28,172	28,172	8,398	(19,774)
	TOTAL EXPENDITURES	186,096	166,237	170,055	200,565	164,513	193,133	182,840	(17,725)
	Revenues over (under) expend.	(12,640)	7,435	17,394	(880)	6,281	(12,808)	(2,265)	(1,385)
	Fund balance, beginning of year	48,657	36,017	43,452	60,846	60,846	60,846	48,038	(12,808)
	Fund balance, end of year	36,017	43,452	60,846	59,966	67,127	48,038	45,773	(14,193)

Fund Description

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

059 - Highway Capital Investment Fund				**Est. Fund Balance ending FY2019:**			**$ 286,153**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	OTHER REVENUES	**10,267**	**3,074**	**3,595**	**3,000**	**2,023**	**2,000**	**2,000**	(1,000)
	INTERFUND TRANSFER	**550,000**	**600,000**	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	0
	TOTAL REVENUES	**560,267**	**603,074**	**303,595**	**303,000**	**302,023**	**302,000**	**302,000**	(1,000)
	OTHER REVENUES								
38110	Interest income	1,410	3,031	3,523	3,000	2,023	2,000	2,000	(1,000)
38112	CD Interest	0	0	0	0	0	0	0	0
38136	Purchasing Card Rebate	57	43	72	0	0	0	0	0
38910	Misc	8,800	0	0	0	0	0	0	0
	INTERFUND TRANSFER								
39921	From Highway Fund	550,000	600,000	300,000	300,000	300,000	300,000	300,000	0
39930	From Federal Aid Matching	0	0	0	0	0	0	0	0
39922	From General Fund	0	0	0	0	0	0	0	0
	TOTAL REVENUES	560,267	603,074	303,595	303,000	302,023	302,000	302,000	(1,000)
059 - 46174 Highway Capital Investment									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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	**262,840**	**352,436**	**437,847**	**490,000**	**315,547**	**430,000**	**473,000**	(17,000)
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**13,161**	13,161
	TOTAL EXPENDITURES	**262,840**	**352,436**	**437,847**	**490,000**	**315,547**	**430,000**	**486,161**	(3,839)
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								

Jo Daviess County, IL
Annual Budget
FY2020

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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	64,040	74,225	163,305	90,000	76,329	90,000	50,000	(40,000)
810	Equipment	50,000	109,579	14,536	125,000	86,001	120,000	23,000	(102,000)
815	Furniture								
820	Vehicle	148,800	145,479	159,346	165,000	47,000	120,000	290,000	125,000
830	Highways	0	23,153	100,659	110,000	106,217	100,000	110,000	0
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer	0	0	0	0	0	0	13,161	13,161
	TOTAL EXPENDITURES	262,840	352,436	437,847	490,000	315,547	430,000	486,161	(3,839)
	Revenues over (under) expend.	297,427	250,638	(134,252)	(187,000)	(13,524)	(128,000)	(184,161)	2,839
	Fund balance, beginning of year	341	297,768	548,406	414,153	414,153	414,153	286,153	(128,000)
	Fund balance, end of year	297,768	548,406	414,153	227,153	400,629	286,153	101,992	(125,161)

Fund Description

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

061 Special Service Area Number Five				**Est. Fund Balance ending FY2019:**			**$16**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	TAXES	**28,210**	**28,496**	**28,421**	**28,419**	**22,321**	**27,741**	**27,741**	(678)
	OTHER REVENUES	**14**	**15**	**16**	**0**	**0**	**16**	**16**	16
	TOTAL REVENUES	**28,224**	**28,511**	**28,436**	**28,419**	**22,321**	**27,757**	**27,757**	(662)
	TAXES								
31110	Property Taxes	28,210	28,496	28,421	28,419	22,321	27,741	27,741	(678)
	OTHER REVENUES								
38110	Interest Income	14	15	0	0	0	0	0	0
38120	Collector Account Interest	0	0	16	0	0	16	16	16
	TOTAL REVENUES	28,224	28,511	28,436	28,419	22,321	27,757	27,757	(662)
061-47198 Special Service Area Number Five (Hanover EMS)									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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	**28,224**	**28,511**	**28,436**	**28,419**	**16,872**	**27,741**	**27,741**	(678)
	TOTAL EXPENDITURES	**28,224**	**28,511**	**28,436**	**28,419**	**16,872**	**27,741**	**27,741**	(678)
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	28,224	28,511	28,436	28,419	0	27,741	0	(28,419)
910	Intergovernmental Agreement					16,872			
924	Service Provider Contract	0	0	0	0	0	0	27,741	27,741
990	Interfund Transfer								
	TOTAL EXPENDITURES	28,224	28,511	28,436	28,419	16,872	27,741	27,741	(678)
	Revenues Over (Under) Expenditures	0	0	0	0	5,449	16	16	16
	Fund Balance, beginning of year	0	0	0	0	0	0	16	16
	Estimated Fund Balance, end of year	0	0	0	0	5,449	16	32	32

Fund Description

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

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

064 GIS Capital Equipment & Investment — **Est. Fund Balance ending FY2019: $ 100,391**

REVENUES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2016 ACTUAL	Year Ending Nov. 30, 2017 ACTUAL	Year Ending Nov. 30, 2018 ACTUAL	Year Ending Nov. 30, 2019 BUDGET	10-mo Actual	Est. Actual	Year Ending Nov. 30, 2020 PROPOSED	Amount of Change 19 to '20	% Change 19 to '20
	OTHER REVENUES	**4,650**	**405**	**443**	**419**	**1,004**	**1,173**	**1,173**	754	179.95%
	INTERFUND TRANSFERS	**36,000**	**15,279**	**9,623**	**36,000**	**0**	**30,000**	**5,000**	(31,000)	-86.11%
	TOTAL REVENUES	**40,650**	**15,684**	**10,066**	**36,419**	**1,004**	**31,173**	**6,173**	(30,246)	-83.05%
	OTHER REVENUES									
38110	Interest	64	23	16	14	666	768	768	754	5385.71%
38111	Interest Earned-Savings									
38112	CD Interest	432	383	405	405	338	405	405	0	0.00%
38136	Purchasing Card Rebate	16	0	23	0	0	0	0	0	#DIV/0!
38711	ETSB 911 - Ortho Project Reserve									
38712	Community Prticipation - Ortho P R	4,138	0	0	0	0	0	0	0	#DIV/0!
	INTERFUND TRANSFERS									
39925	From GIS Automation Fund	30,000	9,279	3,623	30,000	0	30,000	5,000	(25,000)	-83.33%
39928	From General Capital Equip. Fund	0	0	0	0	0	0	0	0	#DIV/0!
39929	From General Capital Invest. Fund	0	0	0	0	0	0	0	0	#DIV/0!
39949	Tr in Health Dep Ortho Project	6,000	6,000	6,000	6,000	0	0	0	(6,000)	-100.00%
	TOTAL REVENUES	40,650	15,684	10,066	36,419	1,004	31,173	6,173	(30,246)	-83.05%

064-46180 GIS Capital Equipment & Investment Fund

EXPENDITURES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2016 ACTUAL	Year Ending Nov. 30, 2017 ACTUAL	Year Ending Nov. 30, 2018 ACTUAL	Year Ending Nov. 30, 2019 BUDGET	10-mo Actual	Est. Actual	Year Ending Nov. 30, 2020 PROPOSED	Amount of Change 19 to '20	% Change 19 to '20
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0	#DIV/0!
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0	#DIV/0!
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0	#DIV/0!
	CONTRACTUAL SERVICES	**45,838**	**4,896**	**4,025**	**2,500**	**960**	**960**	**1,000**	(1,500)	-60.00%
	CAPITAL OUTLAY	**1,067**	**16,892**	**2,770**	**8,750**	**0**	**8,750**	**33,885**	25,135	287.26%
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**23,811**	23,811	#DIV/0!
	TOTAL EXPENDITURES	**46,905**	**21,788**	**6,795**	**11,250**	**960**	**9,710**	**58,696**	47,446	421.74%
	PERSONNEL									
401	Salaries - Full-time									
403	Salaries - Part-time & Temporary									
405	Salaries - Overtime									
411	Health Insurance									
412	Unemployment Insurance									
413	Worker's Comp. Insuance									
421	Social Security Contribution									
422	Medicare Contribution									
431	Retirement Contribution (IMRF)									
441	Uniform Allowance									
451	Automobile Milage									
	TRAINING & PROFESSIONAL DEV.									
501	Education & Training									
502	Travel Expense									
503	Dues									
504	Publications									
505	Tuition Reimbursement									
	COMMODITIES									
601	Maintenance Supplies									
602	Janitorial Supplies									
603	Operating Supplies									
604	Computer Supplies									
605	Office Supplies									
606	Minor Equipment & Small Tools									
611	Automotive Fuel/Oil									
621	Print Materials									
	CONTRACTUAL SERVICES									
701	Maintenance Service									
702	Professional Service	45,838	4,896	4,025	2,500	960	960	1,000	(1,500)	-60.00%
703	Postage									
704	Telephone & Electronic Communications									
705	Publishing									
706	Printing	0	0	0	0	0	0	0	0	#DIV/0!
711	Utilities									
712	Garbage Disposal									
719	Other Service Charges									
721	Liability Insurance									
722	General Insurance									
723	Risk Management Contribution									

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending		
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of	%
		2016	2017	2018	2019			2020	Change	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20	19 to '20
724	Rentals									
	CAPITAL OUTLAY									
801	Land									
805	Buildings									
810	Equipment	1,067	16,892	2,770	8,750	0	8,750	33,885	25,135	287.26%
815	Furniture									
820	Vehicle									
830	Highways									
890	Other Improvements									
	OTHER									
901	Contingency									
	Rentech Fund Bal. Reimbursement									
905	Miscellaneous									
915	County Staff Services									
990	Interfund Transfer	0	0	0	0	0	0	23,811	23,811	#DIV/0!
	TOTAL EXPENDITURES	46,905	21,788	6,795	11,250	960	9,710	58,696	47,446	421.74%
	Revenues over (under) expend.	(6,255)	(6,104)	3,271	25,169	44	21,463	(52,523)	(77,692)	-308.68%
	Fund balance, beginning of year	88,015	81,760	75,656	78,928	78,928	78,928	100,391	21,463	27.19%
	Fund balance, end of year	81,760	75,656	78,928	104,097	78,972	100,391	47,868	(56,229)	-54.02%

Fund Description

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

065 Treasurer Sale in Error Fund				**Est. Fund Balance ending FY2019:**			**$150,148**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	OTHER REVENUES	**13,122**	**11,181**	**11,069**	**10,580**	**1,896**	**12,690**	**12,500**	1,920
	INTERFUND TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**13,122**	**11,181**	**11,069**	**10,580**	**1,896**	**12,690**	**12,500**	1,920
	OTHER REVENUES								
38915	Sale in Error Fee	13,020	11,100	10,980	10,500	0	10,500	10,500	0
38110	Interest	0	0	0	0	0	0	0	0
38111	Interest Earned-Savings	102	81	89	80	1,896	2,190	2,000	1,920
38112	CD Interest	0	0	0	0	0	0	0	0
	TOTAL REVENUES	13,122	11,181	11,069	10,580	1,896	12,690	12,500	1,920
065-47199 Treasurer Sale in Error Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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**	**100,000**	**0**	**0**	**100,000**	0
	TOTAL EXPENDITURES	**0**	**0**	**0**	**100,000**	**0**	**0**	**100,000**	0
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insuance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Milage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
	Rentech Fund Bal. Reimbursement								
905	Miscellaneous	0	0	0	100,000	0	0	100,000	0
915	County Staff Services								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	100,000	0	0	100,000	0
	Revenues over (under) expend.	13,122	11,181	11,069	(89,420)	1,896	12,690	(87,500)	1,920
	Fund balance, beginning of year	102,087	115,209	126,389	137,458	137,458	137,458	150,148	12,690
	Fund balance, end of year	115,209	126,389	137,458	48,038	139,354	150,148	62,648	14,610

Fund Description

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

066 - Emergency Services Communications Fund				**Est. Fund Balance ending FY2019:**			**$ 236,656**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	OTHER REVENUES	**6,048**	**14,224**	**2,747**	**2,700**	**4,786**	**2,700**	**2,700**	0
	INTERFUND TRANSFERS	**130,534**	**130,534**	**130,534**	**125,534**	**125,534**	**125,534**	**125,534**	0
	OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**136,582**	**144,758**	**133,281**	**128,234**	**130,320**	**128,234**	**128,234**	0
	OTHER REVENUES								
34611	Local share video gaming tax	2,422	1,266	845	750	1,365	750	750	0
34833	Interoperable Emerg Comm Grant		0	0	0	0	0	0	0
35111	FTA Warranty Fees	1,540	2,085	1,050	1,250	2,706	1,250	1,250	0
38140	Donations	1,250	10,000	0	0	0	0	0	0
38860	Dubuque Racing Association Grant	0	0	0	0	0	0	0	0
34735	IL Law Enforcement Alarm System Grant	0	0	0	0	0	0	0	0
34736	IL Terrorism Task Force Grant	0	0	0	0	0	0	0	0
38110	Interest Earned	835	873	852	700	716	700	700	0
38116	Interest Installment Contract Loan	0	0	0	0	0	0	0	0
38136	Purchasing Card Rebate	0	0	0	0	0	0	0	0
38910	Miscellaneous	0	0	0	0	0	0	0	0
38936	State of Illinois Capital Assistance Grant	0	0	0	0	0	0	0	0
39119	Proceeds from Equipment Sales	0	0	0	0	0	0	0	0
	INTERFUND TRANSFERS								
39922	Transfer in General Fund	125,534	125,534	125,534	125,534	125,534	125,534	125,534	0
39947	Transfer in General Cap. Invest. Fund	0	0	0	0	0	0	0	0
39960	Transfer in ETSB/911	0	0	0	0	0	0	0	0
39963	Transfer in Contingency Fund	0	0	0	0	0	0	0	0
39929	Transfer in Public Health	5,000	5,000	5,000	0	0	0	0	0
	OTHER FINANCING SOURCES								
39613	Debt Certificates	0	0	0	0	0	0	0	0
	TOTAL REVENUES	136,582	144,758	133,281	128,234	130,320	128,234	128,234	0
066-46181 Emergency Services Communications									
				EXPENDITURES					
		`	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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	**645**	**0**	**1,347**	**12,000**	**109**	**12,000**	**12,000**	0
	CAPITAL OUTLAY	**154**	**2,565**	**95**	**58,000**	**12,913**	**58,000**	**58,000**	0
	OTHER	**117,800**	**235,000**	**117,800**	**117,800**	**58,600**	**117,800**	**117,800**	0
	TOTAL EXPENDITURES	**118,599**	**237,565**	**119,241**	**187,800**	**71,622**	**187,800**	**187,800**	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	645	0	1,347	12,000	109	12,000	12,000	0
	Postage	0	0	0	0	0	0	0	0
704	Telephone & Electronic Communications								
705	Publishing	0	0	0	0	0	0	0	0
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges	0	0	0	0	0	0	0	0
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	154	2,565	95	58,000	12,913	58,000	58,000	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
904	Loan Payment (Installment Contract)	117,200	117,200	117,200	117,200	58,600	117,200	117,200	0
905	Miscellaneous								
910	Intergovernmental Agreement	600	600	600	600	0	600	600	0
990	Interfund Transfer	0	117,200						0
	TOTAL EXPENDITURES	118,599	237,565	119,241	187,800	71,622	187,800	187,800	0
	Revenues Over (Under) Expenditures	17,983	(92,807)	14,040	(59,566)	58,697	(59,566)	(59,566)	0
	Fund Balance, beginning of year	357,006	374,989	282,182	296,222	296,222	296,222	236,656	(59,566)
	Estimated Fund Balance, end of year	374,989	282,182	296,222	236,656	354,920	236,656	177,090	(59,566)

Fund Description

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

068 Jo Daviess County Sobriety Court Fund				**Est. Fund Balance ending FY2019:**			**$0**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	OTHER REVENUES	**3,496**	**3,602**	**3,660**	**0**	**2,176**	**2,137**	**0**	0
	INTERFUND TRANSFERS	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**3,496**	**3,602**	**3,660**	**0**	**2,176**	**2,137**	**0**	0
	OTHER REVENUES								
34824	Sobriety Court Fees	3,480	3,583	3,649	0	1,896	1,896	0	0
38110	Interest	10	10	11	0	280	241	0	0
38111	Interest Earned-Savings								
38112	CD Interest								
38136	Purchasing Card Rebate	6	9	0	0	0	0	0	0
	TOTAL REVENUES	3,496	3,602	3,660	0	2,176	2,137	0	0
068-41133 Jo Daviess County Sobriety Court Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**1,134**	**983**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**867**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**1,550**	**862**	**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	**140**	**0**	**0**	**25,000**	**26,351**	**26,313**	**0**	(25,000)
	TOTAL EXPENDITURES	**3,691**	**1,845**	**0**	**25,000**	**26,351**	**26,313**	**0**	(25,000)
	PERSONNEL								
401	Salaries - Full-time								
403	Salaries - Part-time & Temporary	80	0	0	0	0	0	0	0
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insuance								
421	Social Security Contribution	3	0	0	0	0	0	0	0
422	Medicare Contribution	1	0	0	0	0	0	0	0
431	Retirement Contribution (IMRF)	6	0	0	0	0	0	0	0
441	Uniform Allowance								
451	Automobile Milage	1,044	983	0	0	0	0	0	0
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training	867	0	0	0	0	0	0	0
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	1,486	862	0	0	0	0	0	0
604	Computer Supplies								
605	Office Supplies	64	0	0	0	0	0	0	0
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
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								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
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	0	0	0	0	0
	Rentech Fund Bal. Reimbursement								
905	Miscellaneous	140	0	0	0	0	0	0	0
915	County Staff Services	0	0	0	0	0	0	0	0
990	Interfund Transfer	0	0	0	25,000	26,351	26,313	0	(25,000)
	TOTAL EXPENDITURES	3,691	1,845	0	25,000	26,351	26,313	0	(25,000)
	Revenues over (under) expend.	(195)	1,757	3,660	(25,000)	(24,176)	(24,176)	0	25,000
	Fund balance, beginning of year	18,955	18,759	20,516	24,176	24,176	24,176	(0)	(24,176)
	Fund balance, end of year	18,759	20,516	24,176	(824)	0	(0)	(0)	824

Fund Description

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

069 County Jail Medical Costs Fund				**Est. Fund Balance ending FY2019:**			**$1,472**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	OTHER REVENUES	**2,524**	**2,851**	**2,776**	**4,002**	**2,482**	**4,002**	**4,002**	0
	TOTAL REVENUES	**2,524**	**2,851**	**2,776**	**4,002**	**2,482**	**4,002**	**4,002**	0
	OTHER REVENUES								
38110	Interest income	2	1	1	2	1	2	2	0
38136	Purchasing Card Rebate	0	0	0	0	0	0	0	0
35110	Court fines and fees	2,523	2,850	2,775	4,000	2,482	4,000	4,000	0
	TOTAL REVENUES	2,524	2,851	2,776	4,002	2,482	4,002	4,002	0
069-41131 Jail Medical Costs Fund									
				EXPENDITURES					
			Year Ending	Year Ending	Year Ending			Year Ending	
			Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
			2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**1,000**	**0**	**0**	**1,000**	0
	CONTRACTUAL SERVICES	**4,762**	**2,376**	**4,195**	**4,000**	**289**	**3,000**	**4,000**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**4,762**	**2,376**	**4,195**	**5,000**	**289**	**3,000**	**5,000**	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & temporary								
405	Salaries - Overtime								
411	Health Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publication								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies	0	0	0	1,000	0	0	1,000	0
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	4,762	2,376	4,195	4,000	289	3,000	4,000	0
704	Telephone & Electronic Communications								
712	Garbage Disposal								
719	Other Service Charges								
	CAPITAL OUTLAY								
810	Equipment								
815	Furniture								
820	Vehicle								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
990	Interfund Transfer								
	TOTAL EXPENDITURES	4,762	2,376	4,195	5,000	289	3,000	5,000	0

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	Revenues over (under) expend.	(2,238)	476	(1,419)	(998)	2,194	1,002	(998)	0
	Fund balance, beginning of year	3,652	1,413	1,889	470	470	470	1,472	1,002
	Fund balance, end of year	1,413	1,889	470	(528)	2,664	1,472	474	1,002

Fund Description

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

070 Coroners Equipment & Operations Fund				**Est. Fund Balance ending FY2019:**			**$57,899**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	OTHER REVENUES	**3,970**	**13,460**	**9,316**	**4,909**	**7,736**	**8,864**	**8,864**	3,955
	TOTAL REVENUES	**3,970**	**13,460**	**9,316**	**4,909**	**7,736**	**8,864**	**8,864**	3,955
	OTHER REVENUES								
34730	Death Certificate Surcharge	0	9,191	5,267	790	4,412	4,412	4,412	3,622
38110	Interest income	15	19	24	19	774	352	352	333
36115	Coroners fees	3,950	4,250	4,025	4,100	2,550	4,100	4,100	0
38136	Purchasing Card Rebate	5	0	0	0		0	0	0
	TOTAL REVENUES	3,970	13,460	9,316	4,909	7,736	8,864	8,864	3,955
070-47202 Coroner's Equipment & Operations Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**2,260**	**377**	**1,155**	**5,500**	**266**	**3,500**	**5,500**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**2,260**	**377**	**1,155**	**5,500**	**266**	**3,500**	**5,500**	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publication								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
603	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools	2,260	377	1,155	5,500	266	3,500	5,500	0
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
704	Telephone & Electronic Communications								
712	Garbage Disposal								
719	Other Service Charges								
	CAPITAL OUTLAY								
810	Equipment								
815	Furniture								
820	Vehicle								
890	Other Improvements								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	OTHER								
901	Contingency	0	0	0	0	0	0	0	0
905	Miscellaneous								
990	Interfund Transfer								
	TOTAL EXPENDITURES	2,260	377	1,155	5,500	266	3,500	5,500	0
	Revenues over (under) expend.	1,711	13,084	8,161	(591)	7,469	5,364	3,364	3,955
	Fund balance, beginning of year	29,579	31,290	44,373	52,535	52,535	52,535	57,899	5,364
	Fund balance, end of year	31,290	44,373	52,535	51,944	60,004	57,899	61,263	9,319

Fund Description

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

071 Jo Daviess County Transit Fund				**Est. Fund Balance ending FY2019:**			**$1,050,487**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	INTERGOVERNMENTAL REVENUE	**1,001,655**	**872,459**	**934,832**	**1,082,424**	**479,387**	**1,141,464**	**1,118,583**	36,159
	OTHER REVENUES	**1,158**	**803**	**730**	**1,000**	**580**	**1,000**	**1,000**	0
	OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL REVENUES	**1,002,813**	**873,263**	**935,562**	**1,083,424**	**479,967**	**1,142,464**	**1,119,583**	36,159
	INTERGOVERNMENTAL REVENUE								
34740	Illinois DOAP Grant	481,157	548,775	622,610	739,000	430,107	816,228	843,148	104,148
34831	Federal ARRA Capital Grant	0	0	0	0	0	0	0	0
34837	State "Jobs Now" Grant	0	0	0	0	0	0	0	0
34707	State DITF	120,465	0	0	0	0	0	0	0
34870	Section 5311 Operating Assistance Grant	266,237	194,578	181,875	200,063	0	181,875	181,875	(18,188)
34612	Transfer from Transit Reserve Op/Cap Account	133,795	129,106	130,347	143,361	49,280	143,361	93,560	(49,801)
	OTHER REVENUES								
38110	Interest income	1,143	803	728	1,000	333	1,000	1,000	0
38136	Purchasing Card Rebate	15	0	2	0	0	0	0	0
38910	Miscellaneous	0	0	0	0	248	0	0	0
	OTHER FINANCING SOURCES								
39922	Transfer in from General Fund	0	0	0	0	0	0	0	0
	TOTAL REVENUES	1,002,813	873,263	935,562	1,083,424	479,967	1,142,464	1,119,583	36,159
071-44163 Jo Daviess County Transit Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**18,844**	**20,405**	**33,753**	**33,953**	**22,544**	**26,900**	**28,817**	(5,136)
	TRAINING & PROFESSIONAL DEV.	**596**	**674**	**252**	**1,500**	**0**	**0**	**1,500**	0
	COMMODITIES	**58**	**134**	**170**	**250**	**52**	**23**	**250**	0
	CONTRACTUAL SERVICES	**3,422**	**4,053**	**2,073**	**12,800**	**1,906**	**2,162**	**14,300**	1,500
	CAPITAL OUTLAY	**58,081**	**6,450**	**6,218**	**35,000**	**0**	**0**	**35,000**	0
	OTHER	**722,957**	**809,704**	**921,946**	**887,145**	**432,764**	**920,150**	**962,317**	75,172
	TOTAL EXPENDITURES	**803,959**	**841,420**	**964,411**	**970,648**	**457,266**	**949,235**	**1,042,184**	71,536
	PERSONNEL								
401	Salaries - Full-time	0	0	22,058	22,693	18,745	22,478	23,663	970
402	Salaries - Per diem								
403	Salaries - Part-time & temporary	17,505	18,955	4,349	0	0	0	0	0
405	Salaries - Overtime								
411	Health Insurance	0	0	3,436	7,593	750	750	750	(6,843)
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution	1,085	1,175	1,606	1,407	1,162	1,394	1,467	60
422	Medicare Contribution	254	275	375	329	272	326	343	14
431	Retirement Contribution (IMRF)	0	0	1,927	1,931	1,615	1,952	2,594	663
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense	596	674	252	1,500	0	0	1,500	0
503	Dues								
504	Publication								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
603	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	58	134	170	250	52	23	250	0
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	CONTRACTUAL SERVICES								
701	Maintenance Service	0	0	89	500	26	0	500	0
702	Professional Service	3,100	3,604	1,832	12,000	1,667	1,600	12,000	0
704	Telephone & Electronic Communications	172	122	152	300	87	62	300	0
705	Publishing	150	327	0	0	0	0	0	0
712	Garbage Disposal								
724	Rentals	0	0	0	0	125	500	1,500	1,500
	CAPITAL OUTLAY								
810	Equipment	1,523	0	6,218	0	0	0	0	0
815	Furniture	8,207	0	0	0	0	0	0	0
820	Vehicle								
890	Other Improvements (Transit Facility)	48,351	6,450	0	35,000	0	0	35,000	0
	OTHER								
901	Contingency	0	0	0	16,888	0	0	16,888	0
905	Miscellaneous (Operating)	709,952	802,988	0	0	0	0	0	0
922	Reimbursement to Public Transit Provider	0		914,246	862,557	428,926	916,312	937,729	75,172
990	Interfund Transfer	13,005	6,716	7,700	7,700	3,838	3,838	7,700	0
	TOTAL EXPENDITURES	803,959	841,420	964,411	970,648	457,266	949,235	1,042,184	71,536
	Revenues over (under) expend.	198,854	31,843	(28,849)	112,776	22,701	193,229	77,399	(35,377)
	Fund balance, beginning of year	655,411	854,265	886,107	857,258	857,258	857,258	1,050,487	193,229
	Fund balance, end of year	854,265	886,107	857,258	970,034	879,960	1,050,487	1,127,886	157,852

Fund Description

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

072 Jo Daviess County Natural Hazard Mitigation Fund				**Est. Fund Blance ending FY2019:**			**$4**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	INTERGOVERNMENTAL REVENUE	**0**	**0**	**0**	**40,000**	**0**	**5,000**	**55,000**	15,000
	OTHER REVENUES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	Total revenues	**0**	**0**	**0**	**40,000**	**0**	**5,000**	**55,000**	15,000
	INTERGOVERNMENTAL REVENUE								
34733	IEMA Grant (State)	0	0	0	0	0	0	0	0
34851	FEMA Grant (Federal)	0	0	0	40,000	0	5,000	55,000	15,000
	OTHER REVENUES								
38110	Interest income	0	0	0	0	0	0	0	0
	TOTAL REVENUES	0	0	0	40,000	0	5,000	55,000	15,000
072-41132 Jo Daviess County Natural Hazard Mitigation Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**40,000**	**0**	**5,000**	**55,000**	15,000
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	Total	**0**	**0**	**0**	**40,000**	**0**	**5,000**	**55,000**	15,000
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publication								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
603	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	0	0	0	40,000	0	5,000	55,000	15,000
704	Telephone & Electronic Communications								
712	Garbage Disposal								
719	Other Service Charges								
	CAPITAL OUTLAY								
810	Equipment								
815	Furniture								
820	Vehicle								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous (Operating)								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	40,000	0	5,000	55,000	15,000
	Revenues over (under) expend.	0	0	0	0	0	0	0	0
	Fund balance, beginning of year	4	4	4	4	4	4	4	0
	Fund balance, end of year	4	4	4	4	4	4	4	0

Fund Description

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

074 States Attorney Records Automation Fund				**Est. Fund Balance ending FY2019:**			**$10,670**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	INTERGOVERNMENTAL REVENUE	**1,367**	**1,505**	**1,395**	**1,500**	**1,110**	**1,346**	**1,492**	(8)
	OTHER REVENUES	**3**	**4**	**4**	**0**	**4**	**4**	**8**	8
	OTHER FINANCING SOURCES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	Total revenues	**1,369**	**1,509**	**1,399**	**1,500**	**1,114**	**1,350**	**1,500**	0
	INTERGOVERNMENTAL REVENUE								
36410	Automation Fees	1,367	1,505	1,395	1,500	1,110	1,346	1,492	(8)
	OTHER REVENUES								
38111	Interest income	3	4	4	0	4	4	8	8
	TOTAL REVENUES	1,369	1,509	1,399	1,500	1,114	1,350	1,500	0
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 of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**10,000**	**0**	**0**	**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	**0**	**0**	**0**	**10,000**	**0**	**0**	**10,000**	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publication								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
603	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	0	0		10,000	0	0	10,000	0
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
704	Telephone & Electronic Communications								
712	Garbage Disposal								
719	Other Service Charges								
	CAPITAL OUTLAY								
810	Equipment	0	0		0	0	0	0	0
815	Furniture								
820	Vehicle								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous (Operating)								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	10,000	0	0	10,000	0
	Revenues over (under) expend.	1,369	1,509	1,399	(8,500)	1,114	1,350	(8,500)	0
	Fund balance, beginning of year	5,043	6,412	7,921	9,320	9,320	9,320	10,670	1,350
	Fund balance, end of year	6,412	7,921	9,320	820	10,434	10,670	2,170	1,350

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.

075 -46181 ETSB Capital Equipment Replacement & Investment Fund				**Est. Fund Blance ending FY2019:**			**$ 102,632**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	OTHER REVENUES	**21**	**35**	**175**	**76**	**1,681**	**1,836**	**1,836**	1,760
	INTERFUND TRANSFER	**25,600**	**25,600**	**25,600**	**25,600**	**25,600**	**25,600**	**25,600**	0
	TOTAL REVENUES	**25,621**	**25,635**	**25,775**	**25,676**	**27,281**	**27,436**	**27,436**	1,760
	OTHER REVENUES								
38111	Interest income	21	35	175	76	1,681	1,836	1,836	1,760
38140	Donations						0	0	
38112	CD Interest						0	0	
	INTERFUND TRANSFER								
39922	From 911 Fund	25,600	25,600	25,600	25,600	25,600	25,600	25,600	0
	TOTAL REVENUES	25,621	25,635	25,775	25,676	27,281	27,436	27,436	1,760
075 - 46181 ETSB Capital Equipment Replacement & I									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	9-mo Actual	Est. Actual	PROPOSED	19 to '20
	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**	**40,000**	40,000
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**	**40,000**	40,000
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment	0	0	0	0	0	0	0	0
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency	0	0	0	0	0	0	40,000	40,000
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	0	0	0	40,000	40,000
	Revenues over (under) expend.	25,621	25,635	25,775	25,676	27,281	27,436	(12,564)	(38,240)
	Fund balance, beginning of year	25,602	51,223	76,858	89,785	102,632	102,632	130,068	40,283
	Fund balance, end of year	51,223	76,858	102,632	115,461	129,914	130,068	117,504	2,043

Fund Description

Special Service Area #6 (fund number 076)

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

076 Special Service Area Number Six (Galena Ambulance)				**Est. Fund Balance ending FY2019:**			**$244,051**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	TAXES	**130,666**	**131,594**	**131,798**	**376,979**	**300,561**	**377,001**	**381,387**	4,408
	OTHER REVENUES	**64**	**71**	**72**	**0**	**0**	**100**	**100**	100
	TOTAL REVENUES	**130,731**	**131,665**	**131,870**	**376,979**	**300,561**	**377,101**	**381,487**	4,508
	TAXES								
31110	Property Taxes	130,666	131,594	131,798	376,979	300,561	377,001	381,387	4,408
	OTHER REVENUES								
38110	Interest Income	64	71	0	0	0	0	0	0
38120	Collector Account Interest	0	0	72	0	0	100	100	100
	TOTAL REVENUES	130,731	131,665	131,870	376,979	300,561	377,101	381,487	4,508
076-47203 Special Service Area Number Six (Galena Ambulance)									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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	**130,731**	**131,665**	**131,870**	**133,050**	**133,050**	**133,050**	**625,338**	492,288
	TOTAL EXPENDITURES	**130,731**	**131,665**	**131,870**	**133,050**	**133,050**	**133,050**	**625,338**	492,288
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	130,731	131,665	131,870	133,050	0	133,050	0	(133,050)
910	Intergovernmental Agreement								
924	Service Provider Contract	0	0	0	0	133,050	0	625,338	625,338
990	Interfund Transfer								
	TOTAL EXPENDITURES	130,731	131,665	131,870	133,050	133,050	133,050	625,338	492,288
	Revenues Over (Under) Expenditures	0	0	0	243,929	167,511	244,051	(243,851)	(487,780)
	Fund Balance, beginning of year	0	0	0	0	0	0	244,051	244,051
	Estimated Fund Balance, end of year	0	0	0	243,929	167,511	244,051	200	(243,729)

Jo Daviess County, IL

Fund Description

Circuit Court Clerk Electronic Citation Fund (fund number 077). The purpose of this fund is to defray the expenses of the Circuit Clerk's Office for establishing and maintaining electronic citations. Revenue for this fund is derived from fees collected from defendants on a judgment of guilty or a grant of supervision for a violation of any traffic, misdemeanor, municipal ordinance, or conservation case. The Clerk of Court collects the electronic citation fee, 60% of the fee is deposited into the Circuit Court Clerk Electronic Citation Fund and 40% of the fee is disbursed to the arresting agency to defray expenses related to the establishment and maintenance of electronic citations. The Circuit Court Clerk shall be the custodian, ex officio, of the Circuit Court Clerk Electronic Citation Fund and shall use the fund to perform the duties required by the office for establishing and maintaining electronic citations. This fund shall be audited by the County's auditor. This Fund was established under the authority of 705 ILCS 105/27.3e.

077 E-Citation Fund				**Est. Fund Balance ending FY2019:**			**$6,851**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ATUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	SERVICE CHARGES	**0**	**2,493**	**2,245**	**2,100**	**3,726**	**2,100**	**2,100**	0
	OTHER REVENUES	**0**	**2**	**6**	**0**	**11**	**5**	**0**	0
	TOTAL REVENUES	**0**	**2,495**	**2,251**	**2,100**	**3,737**	**2,105**	**2,100**	0
	Fines & Forfeitures								
35112	E-Citation Fees	0	2,493	2,245	2,100	3,726	2,100	2,100	0
	OTHER REVENUES								
38862	Grant Revenue	0	0	0	0	0	0	0	0
38111	Interest Income	0	2	6	0	11	5	0	0
	TOTAL REVENUES	0	2,495	2,251	2,100	3,737	2,105	2,100	0
077-42133 E-Citation Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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**	**4,595**	**0**	**0**	**5,734**	1,139
	TOTAL EXPENDITURES	**0**	**0**	**0**	**4,595**	**0**	**0**	**5,734**	1,139
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ATUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	0	0	0	4,595	0	0	5,734	1,139
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	4,595	0	0	5,734	1,139
	Revenues Over (Under) Expenditures	0	2,495	2,251	(2,495)	3,737	2,105	(3,634)	(1,139)
	Fund Balance, beginning of year	0	0	2,495	4,746	4,746	4,746	6,851	2,105
	Estimated Fund Balance, end of year	0	2,495	4,746	2,251	8,483	6,851	3,217	966

Jo Daviess County, IL

Fund Description

Law Library Fund (fund number 078). The purpose of this fund is to maintain and pay for all expenses associated with the Jo Daviess County Law Library. Revenues for this fund are derived from fees collected by the Jo Daviess County Circuit Clerk at the time of filing of first pleading, paper or other appearance filed by each party in all civil cases. Disbursements from this fund shall be made by the Jo Daviess County Treasurer on the order of the Chief Judge of the Circuit Court of Jo Daviess County. This fund shall be audited by the County's auditor. This Fund was established under the authority of 55 ILCS 5/5-39001

078 Law Library Fund				**Est. Fund Balance ending FY2019:**			**$15,839**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	SERVICE CHARGES	**0**	**5,840**	**5,930**	**5,400**	**4,190**	**4,025**	**4,975**	(425)
	OTHER REVENUES	**0**	**3**	**15**	**0**	**26**	**25**	**25**	25
	TOTAL REVENUES	**0**	**5,843**	**5,945**	**5,400**	**4,216**	**4,050**	**5,000**	(400)
	Fines & Forfeitures								
35510	Law Library Fees	0	5,840	5,930	5,400	4,190	4,025	4,975	(425)
	OTHER REVENUES								
38862	Grant Revenue	0	0	0	0	0	0	0	0
38111	Interest Income	0	3	15	0	26	25	25	25
	TOTAL REVENUES	0	5,843	5,945	5,400	4,216	4,050	5,000	(400)
078-42133 Law Library Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	PERSONNEL	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TRAINING & PROFESSIONAL DEV.	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	COMMODITIES	**0**	**0**	**0**	**1,000**	**0**	**0**	**2,000**	1,000
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**9,000**	**0**	**0**	**13,000**	4,000
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**0**	**0**	**0**	**10,000**	**0**	**0**	**15,000**	5,000
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies	0	0	0	1,000	0	0	2,000	1,000
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture	0	0	0	4,000	0	0	5,000	1,000
820	Vehicle								
830	Highways								
890	Other Improvements	0	0	0	5,000	0	0	8,000	3,000
	OTHER								
901	Contingency								
905	Miscellaneous	0	0	0	0	0	0	0	0
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	10,000	0	0	15,000	5,000
	Revenues Over (Under) Expenditures	0	5,843	5,945	(4,600)	4,216	4,050	(10,000)	(5,400)
	Fund Balance, beginning of year	0	0	5,843	11,789	11,789	11,789	15,839	4,050
	Estimated Fund Balance, end of year	0	5,843	11,789	7,189	16,005	15,839	5,839	(1,350)

Jo Daviess County, IL

Fund Description

Juvenile Justice Fund (fund number 079). The purpose of this fund is to pay expenses associated with the Jo Daviess County Youth Diversion Program. This program was established under the authority of 705 ILCS 405/6-9 and is administered by the Jo Daviess County Juvenile Justice Council. Revenue for this fund is derived from Youth Diversion fees that are collected by the clerk of the circuit court. A Youth Diversion fee of $5.00 is assessed on a judgment of guilty or grant of supervision for a violation of the Illinois Vehicle Code or a violation of a similar provision contained in a county or municipal ordinance committed in the county; or on a judgment of guilty or a grant of supervision 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 shall collect the fees established and must remit the fees to the Youth Diversion Program monthly, less 5%, which is to be retained as fee income to the office of the clerk of the circuit court. This Fund was established under the authority of 55 ILCS 5/5-110.

079 Juvenile Justice Fund				**Est. Fund Balance ending FY2019:**			**$ 13,415**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	SERVICE CHARGES	**22,038**	**4,096**	**3,663**	**4,000**	**2,587**	**3,198**	**3,198**	(802)
	OTHER REVENUES	**1**	**2**	**27**	**0**	**2,501**	**2,502**	**2**	2
	TOTAL REVENUES	**22,039**	**4,097**	**3,690**	**4,000**	**5,088**	**5,700**	**3,200**	(800)
	Service Charges								
36719	Youth Diversion Fees	22,038	4,096	3,663	4,000	2,587	3,198	3,198	(802)
	OTHER REVENUES								
38110	Interest Income	1	2	1	0	1	2	2	2
38136	Purchasing Card Rebate	0	0	6	0	0	0	0	
38140	Donations	0	0	20	0	0	0	0	0
38862	Grant Revenue	0	0	0	0	2,500	2,500	0	
	TOTAL REVENUES	22,039	4,097	3,690	4,000	5,088	5,700	3,200	(800)
079-47204 Juvenile Justice Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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	**2,571**	**12,357**	**1,483**	**10,000**	**9,220**	**9,220**	**10,000**	0
	TOTAL EXPENDITURES	**2,571**	**12,357**	**1,483**	**10,000**	**9,220**	**9,220**	**10,000**	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	0	0	0	0	0	0	0	0
910	Intergovernmental Agreement								
917	Youth Diversion Programs	2,571	12,357	1,483	10,000	9,220	9,220	8,162	(1,838)
990	Interfund Transfer	0	0	0	0	0	0	1,838	
	TOTAL EXPENDITURES	2,571	12,357	1,483	10,000	9,220	9,220	10,000	0
	Revenues Over (Under) Expenditures	19,468	(8,259)	2,207	(6,000)	(4,132)	(3,520)	(6,800)	(800)
	Fund Balance, beginning of year	0	19,468	11,209	13,415	13,415	13,415	9,895	(3,520)
	Estimated Fund Balance, end of year	19,468	11,209	13,415	7,415	9,284	9,895	3,095	(4,320)

Jo Daviess County, IL

Fund Description

County Pet Population Fund (fund number 080).
The purpose of this fund is to offer financial assistance to low income residents to have their pets spayed or neutered. To qualify for the program, the pet owner must meet Federal Poverty Guidelines and be a resident of Jo Daviess County. Revenue for this fund is derived from ten dollars ($10) of the minimum differential fee charged for each unspayed female dog and unneutered male dog registered in Jo Daviess County. All minimum differential fees collected shall be remitted to the County Treasurer, who shall place such money in the County Pet Population Fund. The County Board of Health has management control of this fund; the Public Health Administrator authorizes expenditures from this fund. This Fund was established under the authority of Illinois Revised Statutes 510 ILCS 5/3.

080 County Pet Population Fund				**Est. Fund Balance ending FY2019:**			**$6,583**		
				REVENUES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	SERVICE CHARGES	**0**	**0**	**6,570**	**7,000**	**5,370**	**7,000**	**7,000**	0
	OTHER REVENUES	**0**	**0**	**13**	**100**	**37**	**50**	**100**	0
	TOTAL REVENUES	**0**	**0**	**6,583**	**7,100**	**5,407**	**7,050**	**7,100**	0
	LICENSES & PERMITS								
32415	Dog Registration Minimum Differential Fees	0	0	6,570	7,000	5,370	7,000	7,000	0
	OTHER REVENUES								
38862	Grant Revenue	0	0	0	0	0	0	0	0
38110	Interest Income	0	0	13	100	37	50	100	0
	TOTAL REVENUES	0	0	6,583	7,100	5,407	7,050	7,100	0
080-44165 County Pet Population Fund									
				EXPENDITURES					
		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	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**	**6,000**	**0**	**0**	**7,000**	1,000
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**0**	**0**	**0**	**6,000**	**0**	**0**	**7,000**	1,000
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service	0	0	0	6,000	0	0	7,000	1,000
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								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	6,000	0	0	7,000	1,000
	Revenues Over (Under) Expenditures	0	0	6,583	1,100	5,407	7,050	100	(1,000)
	Fund Balance, beginning of year	0	0	0	6,583	6,583	6,583	13,633	7,050
	Estimated Fund Balance, end of year	0	0	6,583	7,683	11,990	13,633	13,733	6,050

Jo Daviess County, IL

Fund Description

Circuit Clerk Unclaimed Bail Fund (fund number 081). The purpose of this fund is to account for unclaimed bail. 725 ILCS 5/110-17 Section 110-17-4d of the Clerks of Courts Act, authorizes each Circuit Court Clerk to place unclaimed bail in an account with the Treasurer of the County. The provisions of the Uniform Dispositions of Unclaimed Property Act state, any sum of money deposited by any person to secure his release from custody which remains unclaimed by the persons entitled to its return for 3 years after the conditions of the bail bond have been performed and the accused has been discharged from all obligations in the cause shall be presumed to be abandoned. The Clerk of the Circuit Court, as soon thereafter as practicable, shall cause notice to be published once, in English, in a newspaper or newspapers of general circulation in the county wherein the deposit of bond was received. The abandoned property will be placed in the custody of the Treasurer of the County, not later than 85 days after such publication, to whom all further claims must thereafter be directed. The Treasurer of the County shall keep just and true accounts of all moneys paid into the treasury, and if any person appears within 5 years after the deposit of moneys by the Clerk of the Circuit Court and claims any money paid into the treasury. All claims which are not filed within the 5 year period shall be forever barred and funding be placed into the County general fund.

081 Unclaimed Bail Fund

Est. Fund Balance ending FY2019: $4,968

REVENUES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2016 ACTUAL	Year Ending Nov. 30, 2017 ACTUAL	Year Ending Nov. 30, 2018 ACTUAL	Year Ending Nov. 30, 2019 BUDGET	10-mo Actual	Est. Actual	Year Ending Nov. 30, 2020 PROPOSED	Amount of Change 19 to '20
	SERVICE CHARGES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER REVENUES	**0**	**4,938**	**20**	**0**	**21**	**10**	**0**	0
	TOTAL REVENUES	**0**	**4,938**	**20**	**0**	**21**	**10**	**0**	0
	OTHER REVENUES								
38110	Interest Income		3	20	0	21	10	0	0
38863	Unclaimed Funds		4,935	0	0	0	0	0	0
	TOTAL REVENUES	0	4,938	20	0	21	10	0	0

081-42135 Unclaimed Bail Fund

EXPENDITURES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2016 ACTUAL	Year Ending Nov. 30, 2017 ACTUAL	Year Ending Nov. 30, 2018 ACTUAL	Year Ending Nov. 30, 2019 BUDGET	10-mo Actual	Est. Actual	Year Ending Nov. 30, 2020 PROPOSED	Amount of Change 19 to '20
	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**	**4,932**	**0**	**0**	**4,932**	0
	TOTAL EXPENDITURES	**0**	**0**	**0**	**4,932**	**0**	**0**	**4,932**	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	0	0	0	4,932	0	0	4,932	0
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	4,932	0	0	4,932	0
	Revenues Over (Under) Expenditures	0	4,938	20	(4,932)	21	10	(4,932)	0
	Fund Balance, beginning of year	0	0	4,938	4,958	4,958	4,958	4,968	10
	Estimated Fund Balance, end of year	0	4,938	4,958	26	4,978	4,968	36	10

Jo Daviess County, IL

Fund Description

State's Attorney Drug Addiction Fund (fund number 082). The purpose of this fund is to fund drug addiction services. Revenue for this fund is derived from fees collected from any person who violates Section 4 of the Cannabis Control Act, Public Act 99-697. Illinois State Statute 720 ILCS 550/4(a)(2), authorizes each Circuit Clerk to collect a fee of $15 for the County to fund drug addiction services, and $10 for the States Attorney 720 ILCS 550/4(a)(4). The State's Attorney approves expenditures from this Fund. This Fund was established under the authority of 720 ILCS 550/4(a)(2) and (a)(4).

082 Drug Addiction Fund

Est. Fund Balance ending FY2019: $166

REVENUES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2016 ACTUAL	Year Ending Nov. 30, 2017 ACTUAL	Year Ending Nov. 30, 2018 ACTUAL	Year Ending Nov. 30, 2019 BUDGET	10-mo Actual	Est. Actual	Year Ending Nov. 30, 2020 PROPOSED	Amount of Change 19 to '20
	SERVICE CHARGES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER REVENUES	**0**	**0**	**166**	**0**	**16**	**0**	**0**	0
	TOTAL REVENUES	**0**	**0**	**166**	**0**	**16**	**0**	**0**	0
	OTHER REVENUES								
35113	Drug Addiction Fees	0	0	165	0	15	0	0	0
38111	Interest Income	0	0	1		1	0	0	0
	TOTAL REVENUES	0	0	166	0	16	0	0	0

082-42136 Drug Addiction Fund

EXPENDITURES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2016 ACTUAL	Year Ending Nov. 30, 2017 ACTUAL	Year Ending Nov. 30, 2018 ACTUAL	Year Ending Nov. 30, 2019 BUDGET	10-mo Actual	Est. Actual	Year Ending Nov. 30, 2020 PROPOSED	Amount of Change 19 to '20
	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								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous	0	0	0	0	0	0	0	0
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	0	0	0	0	0
	Revenues Over (Under) Expenditures	0	0	166	0	16	0	0	0
	Fund Balance, beginning of year	0	0	0	166	166	166	166	0
	Estimated Fund Balance, end of year	0	0	166	166	182	166	166	0

Fund Description

Veterans Assistance Program Fund (fund number 083). The purpose of this fund is account for revenues and expenses associated with the Jo Daviess County Veterans Assistance Program. Revenue to fund the Jo Daviess County Veterans Assistance Program is derived from the Jo Daviess County General Fund. The amount of annual funding provided by Jo Daviess County to the Veterans Assistance Program is subject to annual County Board budget and appropriation approval. Expenditures from this Fund are authorized by the Jo Daviess County Board. This fund was established by action of the Jo Daviess County Board on October 3, 2018.

083 Veterans Assistance Program Fund

Est. Fund Balance ending FY2019: $12,383

REVENUES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2016 ACTUAL	Year Ending Nov. 30, 2017 ACTUAL	Year Ending Nov. 30, 2018 ACTUAL	Year Ending Nov. 30, 2019 BUDGET	10-mo Actual	Est. Actual	Year Ending Nov. 30, 2020 PROPOSED	Amount of Change 19 to '20
	OTHER REVENUES	**0**	**0**	**0**	**0**	**12**	**15**	**15**	15
	INTERFUND TRANSFER	**0**	**0**	**0**	**22,368**	**5,592**	**22,368**	**15,000**	(7,368)
	TOTAL REVENUES	**0**	**0**	**0**	**22,368**	**5,604**	**22,383**	**15,015**	(7,353)
	OTHER REVENUES								
38110	Interest Income	0	0	0	0	12	15	15	15
	INTERFUND TRANSFER								
39968	Transfer in from General Fund	0	0	0	22,368	5,592	22,368	15,000	(7,368)
	TOTAL REVENUES	0	0	0	22,368	5,604	22,383	15,015	(7,353)

083-47205 Veterans Assisstance Program Fund

EXPENDITURES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2016 ACTUAL	Year Ending Nov. 30, 2017 ACTUAL	Year Ending Nov. 30, 2018 ACTUAL	Year Ending Nov. 30, 2019 BUDGET	10-mo Actual	Est. Actual	Year Ending Nov. 30, 2020 PROPOSED	Amount of Change 19 to '20
	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**	**22,368**	**3,602**	**10,000**	**22,368**	0
	TOTAL EXPENDITURES	**0**	**0**	**0**	**22,368**	**3,602**	**10,000**	**22,368**	0
	PERSONNEL								
401	Salaries - Full-time								
402	Salaries - Per diem								
403	Salaries - Part-time & Temporary								
405	Salaries - Overtime								
411	Health Insurance								
412	Unemployment Insurance								
413	Worker's Comp. Insurance								
421	Social Security Contribution								
422	Medicare Contribution								
431	Retirement Contribution (IMRF)								
441	Uniform Allowance								
451	Automobile Mileage								
	TRAINING & PROFESSIONAL DEV.								
501	Education & Training								
502	Travel Expense								
503	Dues								
504	Publications								
505	Tuition Reimbursement								
	COMMODITIES								
601	Maintenance Supplies								
602	Janitorial Supplies								
603	Operating Supplies								
604	Computer Supplies								
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
810	Equipment								
815	Furniture								
820	Vehicle								
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
923	Contributions to Veterans Assistance Program	0	0	0	22,368	3,602	10,000	22,368	0
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	22,368	3,602	10,000	22,368	0
	Revenues Over (Under) Expenditures	0	0	0	0	2,003	12,383	-7,353	(7,353)
	Fund Balance, beginning of year	0	0	0	0	0	0	12,383	12,383
	Estimated Fund Balance, end of year	0	0	0	0	2,003	12,383	5,030	5,030

Fund Description

Public Defender Records Automation Fund (fund number 084). The purpose of this fund is to defray the expense of establishing and maintaining automated record keeping systems in the offices of the Public Defender. Revenue for this fund is derived from the criminal and traffic assessments to be charged by the Clerk of the Circuit Court, as established in Jo Daviess County Resolution number R2019-16. The money collected by the Clerk of the Circuit Court for this fund is remitted monthly by the Clerk of the Circuit Court to the County Treasurer for deposit into this fund. Expenditures from this fund may be made by the Public Defender for hardware, software, and research and development related to automated record keeping systems. This fund was established under the authority of the Illinois Criminal and Traffic Assessment Act (705 ILCS 135/1-1).

084 Public Defenders Records Automation Fund

Est. Fund Balance ending FY2019: $250

REVENUES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2016 ACTUAL	Year Ending Nov. 30, 2017 ACTUAL	Year Ending Nov. 30, 2018 ACTUAL	Year Ending Nov. 30, 2019 BUDGET	10-mo Actual	Est. Actual	Year Ending Nov. 30, 2020 PROPOSED	Amount of Change 19 to '20
	SERVICE CHARGES	**0**	**0**	**0**	**0**	**26**	**250**	**500**	500
	TOTAL REVENUES	**0**	**0**	**0**	**0**	**26**	**250**	**500**	500
	Service Charges								
36410	Automation Fees	0	0	0	0	26	250	500	500
	TOTAL REVENUES	0	0	0	0	26	250	500	500

084-42137 Public Defenders Records Automation Fund

EXPENDITURES

Acct. No.	Acct. Title	Year Ending Nov. 30, 2016 ACTUAL	Year Ending Nov. 30, 2017 ACTUAL	Year Ending Nov. 30, 2018 ACTUAL	Year Ending Nov. 30, 2019 BUDGET	10-mo Actual	Est. Actual	Year Ending Nov. 30, 2020 PROPOSED	Amount of Change 19 to '20
	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**	**500**	500
	CONTRACTUAL SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	CAPITAL OUTLAY	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	OTHER	**0**	**0**	**0**	**0**	**0**	**0**	**0**	0
	TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**	**500**	500
	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							500	
605	Office Supplies								
606	Minor Equipment & Small Tools								
611	Automotive Fuel/Oil								
621	Print Materials								
	CONTRACTUAL SERVICES								
701	Maintenance Service								
702	Professional Service								
703	Postage								
704	Telephone & Electronic Communications								
705	Publishing								
706	Printing								
711	Utilities								
712	Garbage Disposal								
719	Other Service Charges								
721	Liability Insurance								
722	General Insurance								
723	Risk Management Contribution								
724	Rentals								
	CAPITAL OUTLAY								
801	Land								
805	Buildings								
810	Equipment								
815	Furniture								
820	Vehicle								

		Year Ending	Year Ending	Year Ending	Year Ending			Year Ending	
		Nov. 30,	Nov. 30,	Nov. 30,	Nov. 30,			Nov. 30,	Amount of
		2016	2017	2018	2019			2020	Change
Acct. No.	Acct. Title	ACTUAL	ACTUAL	ACTUAL	BUDGET	10-mo Actual	Est. Actual	PROPOSED	19 to '20
830	Highways								
890	Other Improvements								
	OTHER								
901	Contingency								
905	Miscellaneous								
910	Intergovernmental Agreement								
990	Interfund Transfer								
	TOTAL EXPENDITURES	0	0	0	0	0	0	500	500
	Revenues Over (Under) Expenditures	0	0	0	0	26	250	0	0
	Fund Balance, beginning of year	0	0	0	0	0	0	250	250
	Estimated Fund Balance, end of year	0	0	0	0	26	250	250	250

Jo Daviess County, Illinois
Summary of Interfund Transfers
FY2020 Policy Schedule

FY2020						
Interfund Transfers						
From	**To**	**Amount**	**Department/Fund**	**Purpose**	**Scheduled date of transfer**	**Completed date**
001-40103-990	048-39922.393	$500	County Administrator	*Admin computer equipment & Treas. copier reserve*	6/1/2020	
001-40102-990	048-39922.393	$2,000	County Board	*Admin computer equipment & Treas. copier reserve*	6/1/2020	
001-40102-990	048-39922.402	$1,000	County Board	*IT SAN/server reserve (year two)*	1/1/2020	
001-40103-990	048-39922.402	$500	County Administrator	*IT SAN/server reserve (year two)*	1/1/2020	
001-41125-990	048-39922.402	$500	Emergency Services	*IT SAN/server reserve*	1/1/2020	
001-40108-990	048-39922.391	$1,000	Assessments	*Info & Comm/Copier*	6/1/2020	
001-40108-990	048-39922.402	$500	Assessments	*IT SAN/server reserve*	1/1/2020	
001-40108-990	048-39922.505	$500	Assessments	*Board of Review computer reserve*	1/1/2020	
001-40108-990	048-39922.400	$1,076	Assessments	*SOA's computer replacement reserve*	1/1/2020	
001-40106-990	048-39922.390	$3,000	Clerk/Recorder	*County Clerk election program reserve*	1/1/2020	
001-40104-990	048-39922.394	$1,500	Treasurer	*Treasurer's computer equipment and copier reserve*	6/1/2020	
001-40110-990	048-39922.402	$2,000	Info. & Comm.	*IT SAN/server reserve*	1/1/2020	
001-40110-990	048-39922.407	$2,705	Info. & Comm.	*Firewall repplacement reserve*	1/1/2020	
001-40110-990	048-39922.513	$500	Info. & Comm.	*UPS replacement reserve*	6/1/2020	
001-40110-990	048-39922.514	$1,000	Info. & Comm.	*Computer network backbone equipment replacement*	6/1/2020	
001-40110-990	048-39922.512	$1,000	Info. & Comm.	*Computer network management equipment replacement*	6/1/2020	
001-41121-990	038-39922	$84,000	Sheriff	*vehicles*	semi annual 1/01,6/01	
001-41123-990	048-39922.402	$5,000	Sheriff	*IT SAN/server reserve*	1/1/2020	
001-42134-990	048-39922.401	$2,500	States Attorney	*computer equipment reserve*	1/1/2020	
001-42134-990	048-39922.410	$2,500	States Attorney	*furniture reserve*	1/1/2020	
001-45163-990	048-39922.402	$3,000	Planning & Development	*IT SAN/server reserve*	1/1/2020	
001-45163-990	048-39922.399	$400	Planning & Development	*Planning & Development vehicle reserve*	6/1/2020	
001-45163-990	002-39922	$7,045	Planning & Development	*Highway Dept. overhead charges*	1/1/2020	
001-49197-990	066-39922	$8,334	Sheriff	*Radio communication system replacement reserve*	6/1/2020	
001-49197-990	066-39922	$117,200	County Administrator	*Installment contract radio communication system*	semi-annual 1/01, 6/01	
001-49197-990	083-39968	$15,000	County Administrator	*Veterans Assistance Program*	quarterly	
001-40110-990	048-39922.402	$58,211	Info. & Comm.	*IT SAN/server reserve (two year commitment FY2019, FY2020)*	1/1/2020	
001-49197-990	048-39922.395	$110,000	Clerk/Recorder	*New election/voting equipment*	1/1/2020	
001-49197-990	042-39922.427	$50,000	Planning & Development	*Professional Consulting Services JDC Comprehernsive Plan*	semi-annual 1/01, 6/01	
001-49197-990	042-39922.436	$67,703	County Administrator	*Repair/paint fascia/soffit Courthouse/PSB*	5/1/2020	
001-49197-990	016-39922	$75,000	County Administrator	*Contingency Fund reserve*	7/1/2020	
		$625,174	***subtotal of scheduled transfers out of General Fund***			

Jo Daviess County, Illinois
Summary of Interfund Transfers
FY2020 Policy Schedule

FY2020						
Interfund Transfers						
From	**To**	**Amount**	**Department/Fund**	**Purpose**	**Scheduled date of transfer**	**Completed date**
007-41128-990	001-39960	$2,031	ETSB (911)	*AP Claims processing*	monthly	
007-41128-990	001-39966	$12,000	ETSB (911)	*for IT support program*	monthly	
007-41128-990	058-39977	$10,725	ETSB (911)	*GIS service/mapping*	monthly	
007-41128-990	001-39960	$1,185	ETSB (911)	*Recording Secretary*	monthly	
007-41128-990	001-39960	$117,200	ETSB (911)	*contribution towards debt service-JDC Radio Comm System*	semi-annual 1/01, 6/01	
007-41128-990	075-39922	$25,600	ETSB (911)	*capital equipment reserve*	semi-annual 1/01, 6/01	
002-43141-990	058-39921	$20,000	Highway Fund	*GIS support & ortho flight reserve*	6/1/2020	
002-43141-990	001-39966	$13,832	Highway Fund	*for IT support program*	6/1/2020	
002-43141-990	059-39921	$300,000	Highway Fund	*capital equipment/projects reserve*	semi-annual 1/01, 7/01	
008-43143-990	002-39944	$100,000	County Aid to Bridges	*reimbursement of engineering fees*	11/1/2020	
011-43145-990	002-39944	$50,000	County Aid to Bridges	*reimbursement of engineering fees*	11/1/2020	
003-44151-990	001-39950	$11,983	Public Health Fund	*Payroll/AP claims services*	monthly	
003-44151-990	001-39966	$15,341	Public Health Fund	*for IT support program*	semi annual 1/1,7/1	
003-44151-990	017-39940	$14,000	Public Health Fund	*workers comp, liability, auto insurance*	7/1/2020	
003-44151-990	058-39920	$2,500	Public Health Fund	*GIS support*	semi annual 1/1,7/1	
014-44156-990	001-39967	$6,700	708 Mental Health Fund	*administrative assitance*	semi annual 5/1,11/1	
018-46177-990	001-39962	$18,927	Econ. Dev. Investment Fund	*administrative assitance for NWILED*	semi annual 1/01, 6/01	
020-44154-990	001-39966	$3,458	Animal Control Fund	*for IT support program*	semi annual 1/1,7/1	
020-44154-990	017-39916	$3,500	Animal Control Fund	*workers comp, liability, auto insurance*	6/1/2019	
020-44154-990	048-39922.402	$3,009	Animal Control Fund	*IT SAN/server reserve*	1/1/2020	
049-47107-990	048-39979.402	$27,000	Election Equipment Fund	*IT SAN/server reserve*	3/1/2020	
005-44151-990	003-39943	$41,662	Public Health Emerg Preparedness Fun	*public health emergencey preparedness grant*	10/1/2020	
032-46161-990	016-39919	$9,893	Tourism Capital Dev. Fund	*Reimburse Contigency Fund per Resolution R2019-42*	2/1/2020	
047-47186-990	048-39922.394	$1,000	Treasurer Automation Fund	*Treasurer computer equipment and copier reserve*	7/1/2020	
047-47186-990	048-39922.402	$1,000	Treasurer Automation Fund	*IT SAN/server reserve*	1/1/2020	
029-47183-990	001-39966	$10,194	Circuit Clerk Automation Fund	*for IT support program*	2/1/2020	
033-47187-990	001-39966	$5,000	Probation Services	*for IT support program*	2/1/2020	
033-47187-990	048-39922.402	$3,000	Probation Services	*IT SAN/server reserve*	1/1/2020	
052-47185-990	001-39936	$10,000	Maintenance & Child Support	*for General Fund*	2/1/2020	
055-47189-990	001-39966	$3,398	GIS Automation Fund	*for IT support program*	2/1/2020	
055-47189-990	064-39925.403	$5,000	GIS Automation Fund	*for orthophotography reserve*	6/1/2020	

Jo Daviess County, Illinois
Summary of Interfund Transfers
FY2020 Policy Schedule

FY2020						
Interfund Transfers						
From	**To**	**Amount**	**Department/Fund**	**Purpose**	**Scheduled date of transfer**	**Completed date**
059-46174-990	048-39922.402	$13,161	Highway Capital Investment	*IT SAN/server reserve*	1/1/2020	
064-46180-990	048-39922.402	$23,811	GIS Capital Equipment Fund	*SAN/server reserve*	1/1/2020	
071-44163-990	001-39957	$6,000	JDC Transit Fund	*for administrative expenses*	quarterly	
071-44163-990	001-39966	$1,717	JDC Transit Fund	*for IT support program*	quarterly	
012-48116-990	001-39938	$368,341	Social Security Fund	*Social Security/Medicare for GF departments*	each pay period	
013-48117-990	001-39939	$751,250	IMRF Fund	*IMRF/SLEP for GF departments*	each pay period	
048-46172-990	016-39958	$87,643	General Capital Eq. Fund	*Reimburse Contingency Fund - per Resolutions R2019-36, R2019-37*	6/1/2020	
079-47024-990	016-39978	$1,838	Juvrenile Justice Fund	*Reimburse Contingency Fund - per Resolutions R2019-*	2/1/2020	
016-49197-990	tbd	$0	Contingency Fund	*unanticipated expenses*	as needed	
		$1,358,557	***subtotal of scheduled transfers into General Fund***			
		$2,728,073	***Total of all scheduled interfund transfers***			

Policy Statement:

The interfund transfers memorialized above represent all transfers scheduled and approved as part of the County's FY2020 Budget. This policy sets forth a schedule for these financial transactions to occur. The intent of this policy is to formally designate the period in which these transactions are to occur and to formally document that they have been completed. The intent of this policy is to provde a basis for scheduling and recording these transactions so as to help ensure the continuity of our accounting records as we move through the fiscal year.

COMBINED ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE FOR JO DAVIESS COUNTY, ILLINOIS FOR THE FISCAL YEAR COMMENCING ON THE 1st DAY OF DECEMBER 2019 AND ENDING ON THE 30th DAY OF NOVEMBER 2020

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, 2020, 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 2019-2020 fiscal year begins December 1, 2019 and ends on November 30, 2020; 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, 2019 and ending November 30, 2020; 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, 2019 through November 30, 2020, in the attached schedules of the Annual Budget herein adopted by, the same are hereby appropriated for the purposes herein specified, or so much thereof as may be authorized by law. Supporting documents are made a part of this Ordinance and incorporated herein by reference thereto; and,

BE IT FURTHER ORDAINED that the budget and appropriation herein made and ordained be known as the Combined Budget and Appropriation Ordinance of Jo Daviess County, Illinois, at the special meeting of the Jo Daviess County Board held on November 19, 2019.

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

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

Passed and approved by the County Board of Jo Daviess County, this 19th day of November 2019.

Ayes: 15 Nays: 1

Absent: 1 Abstained: 0

FILED
NOV 20 2019
COUNTY CLERK AND RECORDER
JO DAVIESS COUNTY, ILLINOIS

Scott Toot
Chairperson, Jo Daviess County Board

Attest:

Angela Kaiser
Jo Daviess County Clerk

Recap of Revenue/Expenditures for ALL County Funds
Fiscal Year 2019-2020

Fund Number	Fund Name	FY2019 Budgeted Expenditures	FY2019 Est.10 mo. Actual Exp. thru 09/30/2019	Projected Fund Balance 12/1/2019	Projected Revenues FY2020	Projected Expenditures FY2020	Projected Fund Balance 11/30/2020
001	General Fund	8,226,871	6,325,002	3,473,269	8,259,849	9,009,759	2,723,359
002	Highway Fund	1,727,047	1,208,314	1,248,215	1,550,114	1,767,184	1,031,145
003	Public Health Fund	904,716	481,725	611,037	736,430	960,694	386,773
005	Public Health Emergency Preparedness Fund	37,290	37,290	23,708	41,722	41,662	23,828
006	Motor Fuel Tax Fund	525,570	469,096	746,538	829,000	828,247	747,291
007	911 Fund	336,080	223,766	1,034,383	502,236	491,135	1,045,484
008	Federal Aid Matching Fund	660,000	118,152	1,660,352	385,648	710,000	1,336,000
009	Sheriff's Forfeiture Fund	11,500	11,208	5,288	18,270	16,500	7,058
011	County Aid to Bridges Fund	520,000	308,442	564,692	676,558	600,000	641,250
012	Social Security Fund	347,105	268,789	228,191	336,482	370,855	193,818
013	Illinois Municipal Retirement Fund	621,750	438,431	534,484	695,337	798,555	431,266
014	Mental Health Fund	354,484	796	38,428	356,304	360,184	34,548
016	Contingency Fund	300,000	15,800	203,187	175,024	300,000	78,211
017	Insurance Fund	436,129	362,346	778,388	338,250	430,786	685,852
018	Economic Dev. Investment Fund **	617,315	71,015	673,547	10,500	582,735	491,312
019	JDC Sheriff DUI Fund	7,500	3,730	38,301	7,500	7,500	38,301
020	Animal Control Fund	149,975	93,144	127,365	99,880	150,696	76,549
023	Extension Education Fund	81,189	64,971	1	82,878	80,940	1,939
027	Tourism Promotion Fund	978,659	636,296	433,220	982,459	978,659	437,020
028	Recorder Automation Fund	89,000	57,935	132,857	49,040	85,000	96,897
029	Circuit Clerk Automation Fund	85,604	41,173	45,792	30,000	75,194	598
030	County Clerk Automation Fund	5,000	435	47,125	6,394	5,000	48,519
031	Circuit Clerk Operations & Admin.	4,200	3,289	26,863	3,700	4,200	26,363
032	Tourism Capital Development Fund	0	0	298,938	6,500	9,893	295,545
033	Probation Services Fund	68,600	21,938	87,844	32,050	58,900	60,994
038	Sheriff Vehicle Fund	121,500	85,198	17,739	107,650	121,500	3,889
039	Court Document Storage Fund	65,000	5,648	190,268	30,000	65,000	155,268
040	Small Rental Properties Program Fund	0	0	0	0	0	0
042	General Capital Investment Fund	219,816	8,397	260,309	67,783	329,399	(1,307)
043	Special Service Area #1 Fund	81,000	52,038	52	101,672	101,627	97
044	Special Service Area #2 & 4 Fund	61,700	38,320	37	63,520	63,485	72
046	Public Health Catastrophic Emg. Fund	345,000	338,949	0	0	0	0
047	Treasurer Automation Fund	4,500	2,532	10,405	2,250	8,000	4,655
048	General Capital Equip. Rplc. Fund	195,005	99,504	345,607	275,883	532,469	89,021
049	Election Equipment Fund	31,000	0	631	31,000	31,000	631

Fund Number	Fund Name	FY2019 Budgeted Expenditures	FY2019 Est.10 mo. Actual Exp. thru 09/30/2019	Projected Fund Balance 12/1/2019	Projected Revenues FY2020	Projected Expenditures FY2020	Projected Fund Balance 11/30/2020
051	State's Attorney Drug Forfeiture Fund	3,500	0	4,175	500	3,500	788
052	Maintenance & Child Support Fund	10,000	10,000	41,449	350	10,000	31,799
053	Probation EMHD Fund	3,879	0	3,879	0	3,879	0
055	Public Health Capital Investment Fund	1,105,650	65,447	994,202	1,500	960,000	35,702
056	State LTCB Matching Grant Fund	0	0	1	0	0	1
058	GIS Automation Fund	200,565	164,513	48,038	180,575	182,840	45,773
059	Highway Capital Investment Fund	490,000	315,547	286,153	302,000	486,161	101,992
061	Special Service Area #5 Fund	28,419	16,872	16	27,757	27,741	32
064	GIS Capital Equipment & Investment Fund	11,250	960	100,391	6,173	58,696	47,868
065	Sale In Error Fund	100,000	0	150,148	12,500	100,000	62,648
066	EMS Communications Fund	187,800	71,622	236,656	128,234	187,800	177,090
068	JDC Sobriety Court Fund (dissolved 6/30/2019)	25,000	26,351	0	0	0	0
069	County Jail Medical Costs Fund	5,000	289	1,472	4,002	5,000	474
070	Coroner's Equipment Fund	5,500	266	57,899	8,864	5,500	61,263
071	Jo Daviess County Transit Fund	970,648	457,266	1,050,487	1,119,583	1,042,184	1,127,886
072	JDC Natural Hazard Mitigation Fund	40,000	5,000	4	55,000	55,000	4
074	State's Attorney Records Automation Fund	10,000	0	10,670	1,500	10,000	2,170
075	ETSB Capital Equipment	0	0	130,068	27,436	40,000	117,504
076	Special Service Area #6 Fund	133,050	133,050	244,051	381,487	625,338	200
077	E-Citation Fund	4,595	0	6,851	2,100	5,734	3,217
078	Law Library Fund	10,000	0	15,839	5,000	15,000	5,839
079	Juvenile Justice Fund	10,000	9,220	9,895	3,200	10,000	3,095
080	County Pet Population Fund	6,000	0	13,633	7,100	7,000	13,733
081	Circuit Clerk Unclaimed Bail Fund	4,932	0	4,968	0	4,932	36
082	Drug Addiction Fund	0	0	166	0	0	166
083	Veterans Assistance Program Fund	22,368	3,602	12,383	15,015	22,368	5,030
084	Public Defenders Records Automation Fund	0	0	250	500	500	250
Totals		21,585,893	13,173,674	17,310,805	19,182,259	23,845,931	13,036,806

**Economic Development Investment Fund (018)- projected FY2020 expenditures include $390,000 appropriated for revolving loans, fund balance includes loans receivable.

FILED
NOV 20 2019
COUNTY CLERK AND RECORDER
JO DAVIESS COUNTY, ILLINOIS

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, 2019, and ending on the 30th day of November, 2020. (2019 Tax Levy/Payable 2020)

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, 2019 and ending on the 30th day of November, 2020.

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

FUND	RATE	AMOUNT
General County	0.33861	$2,516,893
County Highway	0.16203	$1,204,329
Federal Aid Matching	0.05000	$371,648
County Aid to Bridges	0.05000	$371,648
Public Health	0.04677	$347,637
Mental Health	0.04788	$355,854
Illinois Municipal Retirement	0.08675	$644,827
Social Security Tax	0.04185	$311,062
Extension Education	0.01114	$82,838
Insurance	0.04349	$323,250
Total County levy		$6,529,985
SPECIAL SERVICE AREAS		
Special Service Area No. One		$101,627
Special Service Area No. Two and Four		$63,485
Special Service Area No. Five		$27,741
Special Service Area No. Six		$381,387
Total Special Service Areas		$574,240
Total		**$7,104,225**

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

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

Passed and approved by the County Board of Jo Daviess County, this 19th day of November, 2019.

Ayes: 16
Nayes: 0
Absent: 1
Abstain: 0

Scott Toot
Chairperson, Jo Daviess County Board

Attest:
Angela Kaiser
Jo Daviess County Clerk

TRUTH IN TAXATION

CERTIFICATE OF COMPLIANCE

I, the undersigned, hereby certify that I am the presiding officer of the **Jo Daviess County Taxing District**, in Jo Daviess County, Illinois, 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, or;

☒ 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

FILED
NOV 20 2019
COUNTY CLERK AND RECORDER
JO DAVIESS COUNTY, ILLINOIS

This certificate applies to the 2019 levy.

Dated this 19th day of November, 2019.

Signed: [signature]

Title: Jo Daviess County Board Chair