



JO DAVIESS COUNTY, ILLINOIS

PROPOSED FY2010

ANNUAL BUDGET

TAX LEVY ORDINANCE

APPROPRIATIONS ORDINANCE

Presented November 19, 2009



JO DAVIESS COUNTY

Office of the County Administrator

330 North Bench St.

Galena, IL 61036

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DATE: November 19, 2009

TO: Members of the Jo Daviess County Board

From: Dan Reimer, County Administrator

RE: FY2010 Final Budget Draft Summary

The following is a summary of the proposed FY2010 Jo Daviess County Annual Budget. The budget along with the FY2010 Appropriations Ordinance and Tax Levy Ordinance is respectfully presented to the Jo Daviess County Board for approval on November 19, 2009.

Annual Budget and Appropriations Ordinance

The proposed Jo Daviess County FY2010 Annual Budget and Appropriations Ordinance consists of twenty-seven (27) individual General Fund budgets and fifty three (53) Special Fund budgets. The General Fund is the primary operating fund of the County and 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, IT, Building & Zoning, Animal Control, County Board and County Administrator. Operational budgets of four (4) County departments can be found in the Special Funds; they include the Highway Department, the Health Department (including Home Health Care), the Convention & Visitors Bureau, and the GIS Department. The Jo Daviess County budget is prepared according to Illinois law and is based on accounting for transactions on the modified accrual basis of accounting.

Generally each fund is an independent accounting entity with appropriations budgeted from each fund based on the sum of estimated net revenues and appropriated fund balances. Several funds derive a portion of their revenue from interfund transfers which reflect the cost of specific improvements and/or services provided. Reserve fund balance policies have been established for all of the County's major operational funds. The purpose of these policies are to ensure that individual operational funds retain sufficient revenues in order to meet the cash flow timing needs associated with department operations, to ensure against fluctuations in revenue receipts, and to provide funding for unforeseen emergencies.

Budget Preparation Process

The Jo Daviess County FY2010 budget was prepared using a target based budgeting process. This 14-step process began in May with Round 1 revenue estimates and will conclude on November 19, 2009 with the presentation of the FY2010 budget to the Jo Daviess County Board for adoption.

Budget Guidelines

Initial FY2010 General Fund target expense budgets were developed using guidelines established on 6/25/09 by the Finance, Tax, and Budgets Committee. Mandated line item expenses were calculated as follows:

- a) Employer retirement contribution rate – IMRF 9.59%, SLEP 14.78%
- b) Health Insurance - 8% increase (subsequently reduced to 0% based on actual renewal rate)
- c) Salaries and wages – non-union - wage freeze, union – per contract wage scale or 0% increase for FY2010 for any un-negotiated union contract.
- d) S.S./Medicare – increase/decrease proportionally to payroll estimates.
- e) Postage – no increase in FY2010.



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Target amounts for all non-personnel expense line items were set at the same level (zero increase) as the FY2009 target amount, less any non-recurring expenses added during the FY2009 budget process. If a new necessary expense exceeded the target amount, the department head was requested to submit an overage request with a letter of explanation. If approved, the necessary expense was allowed to increase the target proportionally. Any request or activity not considered mandatory or necessary to maintain current operations was required to be submitted as an unfunded activity request.

On 7/30/09 the Finance Committee, in response to a projected \$425,000 General Fund budget deficit and per recommendations of County Department Heads revised the target guidelines and cut General Fund budgets by 3%. The original guidelines were continued with the following revisions:

- a) Any reduction in scheduled FY2009 interfund transfers will negate the ability to request any similar unfunded request for FY2010.
- b) If a department has more than one General Fund budget, the cumulative total of initial target amounts for all applicable budgets must total a 3% decrease.
- c) Salary and associated benefit line items may be used to decrease targets. If a department intends to use any of these line items, please contact the County Administrators Office prior to submittal.
- d) Reductions to be restored when initial FY2011 target guidelines are considered.

The budget guidelines established by Finance Committee resulted in a General Fund savings of approximately \$375,550 (see table below).

Results of Cost Reduction Actions - General Fund	
Action	\$ Savings
Pay Freeze	\$154,383
Health Insurance (0% vs. 8%)	\$37,539
3% Reduction in GF Target Amounts	\$183,628
Total Savings	\$375,550

Departments with Special Fund budgets were requested to follow the same expense guidelines as General Fund departments. Any significant increase or decrease in expense line item estimates that deviated from the previous 3-year period, or any appropriation of fund balance, were required to be explained in a detailed memorandum.

All General Fund and Special Fund budgets were presented by Department Heads and reviewed with the Finance Committee and the responsible parent Committee during one of four (4) joint committee meetings held in August. All budgets were again reviewed by the County Board and moved forward to the comprehensive budget document during one of three (3) budget workshop meetings held in October.

The proposed FY2010 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.

Proposed 2009 Jo Daviess County Property Tax Extension (Levy)

Jo Daviess County is subject to the Illinois Property Tax Extension Limitation Law (PTELL). This law was adopted by Jo Daviess County as a result of a November 1997 voter referendum. PTELL limits the growth in property tax extensions on existing property to an annual increase of 5 percent or the change in the consumer



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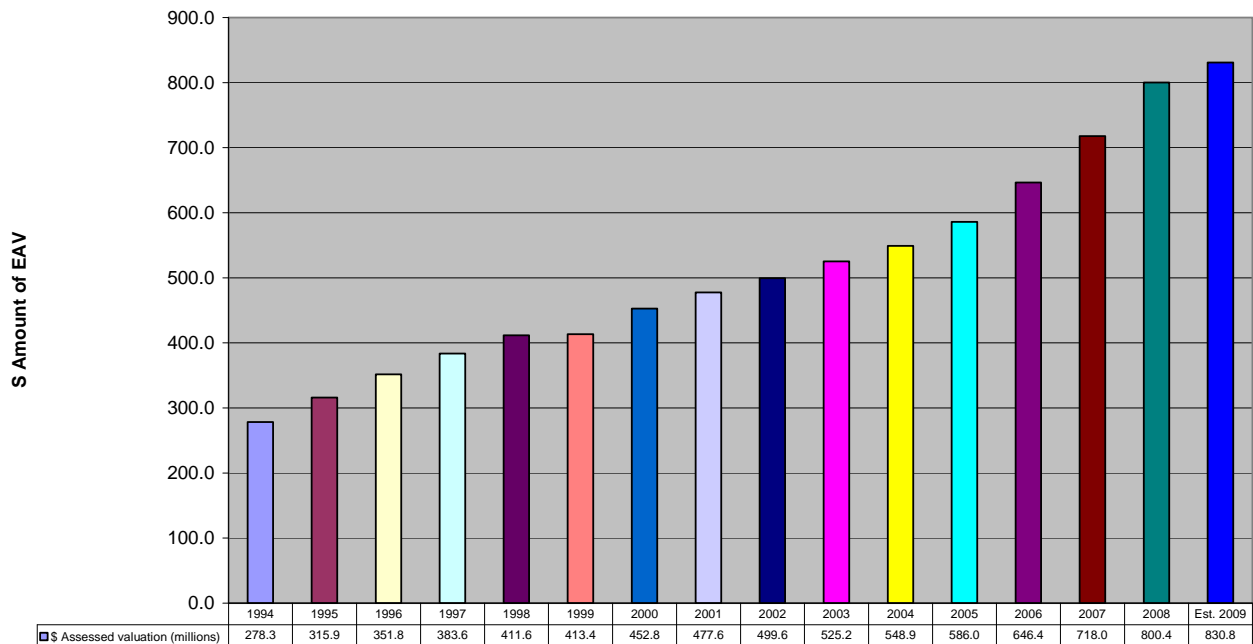
price index (CPI), whichever is less. Special Service Areas are exempt from PTELL and are not included in the total aggregate extension. There are provisions in the law which allows extensions to increase more than the limit; they include increases in proportion to the amount of new construction and annexations of territory into a district. A CPI factor of 0.1% was utilized in administering the 2009 Property Tax Extension Limitation Law formula.

The following table compares the variables used to estimate the allowable tax increase for the Jo Daviess County tax levy, per guidelines of PTELL, for tax years 2008 and 2009. Approximately \$4,852 or 5.9% of the proposed property tax levy increase is the result of a 0.1% inflationary CPI increase on existing property, while approximately \$77,213 or 93.9% is from the addition of an estimated \$13 million in new construction.

Tax Year	Total \$ Increase	CPI	Increase per CPI	New Property	Increase per New Prop.	Galena TIF District	Increase per TIF
2008	\$422,040	4.1%	\$181,858	\$25 million	\$153,178	\$14 million	\$87,004
2009	\$82,065	0.1%	\$4,852	\$13 million	\$77,213	\$0	\$0

Total growth in 2009 Equalized Assessed Valuation (EAV) is estimated to be \$30,382,544 or 3.8% over the 2008 total of \$800,396,298.

Jo Daviess County, IL Taxable Assessed Values (EAV) 1994 - 2009



The proposed total aggregate property tax extension for Jo Daviess County in 2009 (payable in 2010), less



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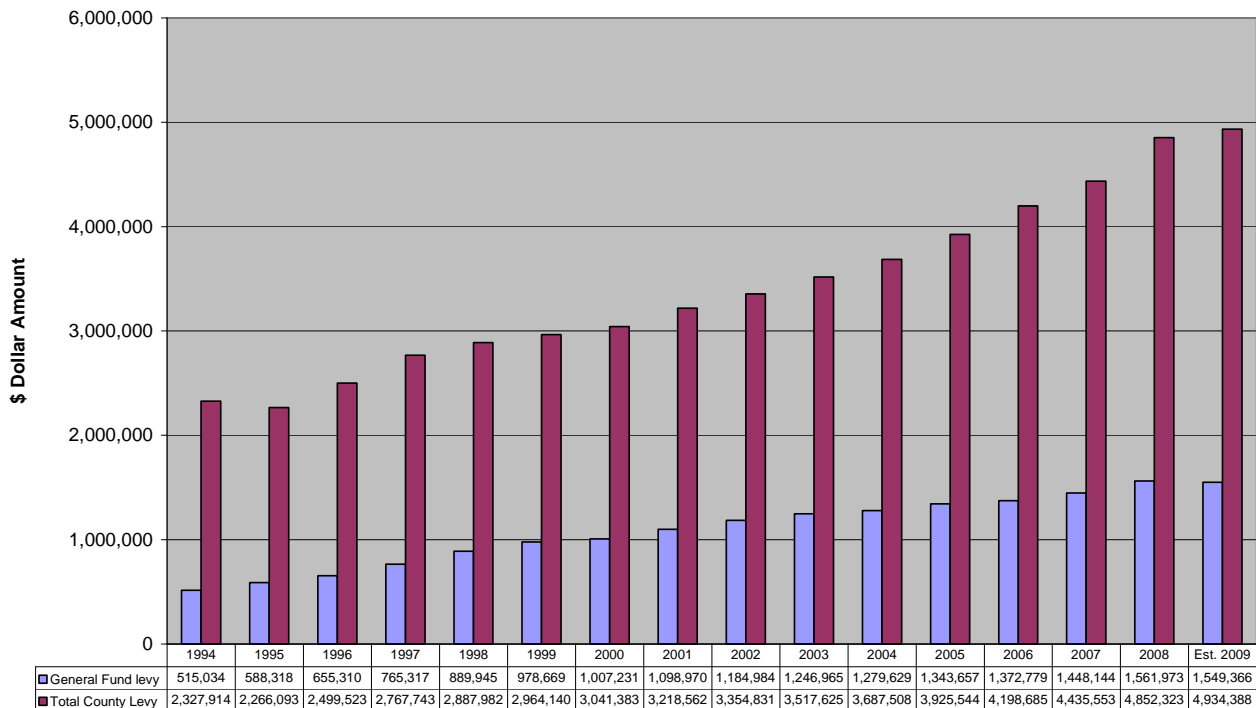
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special service areas (exempt from PTELL), is estimated to be \$4,934,388. This is an increase of \$82,065 or 1.7% over the 2008 property tax extension of \$4,852,323 and represents the smallest dollar increase since 2001 and smallest percentage increase since 1995 (see table below).

The proposed 2009 property tax levy of \$4,934,388 represents 31.5% of the County's aggregate FY2010 all fund revenue estimate of \$15,675,177. The proposed General Corporate property tax levy of \$1,549,366 represents 23.0% of the General Fund's FY2010 revenue budget of \$6,741,499.

Jo Daviess County Tax Levy Total County Extension and General Fund Extension 1994-2009



The proposed 2009 County tax rate is 0.59395/hundred dollars of assessed value. This is a 0.01229 or **2.03% decrease** under the 2008 rate of 0.60624. The proposed 2009 tax levy rate is the lowest County property tax rate since PTELL was adopted 11 years ago. The five years prior to PTELL the tax levy rate ranged from a high of 0.8363 in 1994 to a low of 0.7214 in 1997. (See chart below) One of the reasons why the property tax levy rate has trended down since PTELL was adopted in 1998 is due to the fact that in general the equalized assessed value (EAV) of existing property in Jo Daviess County has increased at a faster rate than the CPI, limiting the tax extension levy rate.



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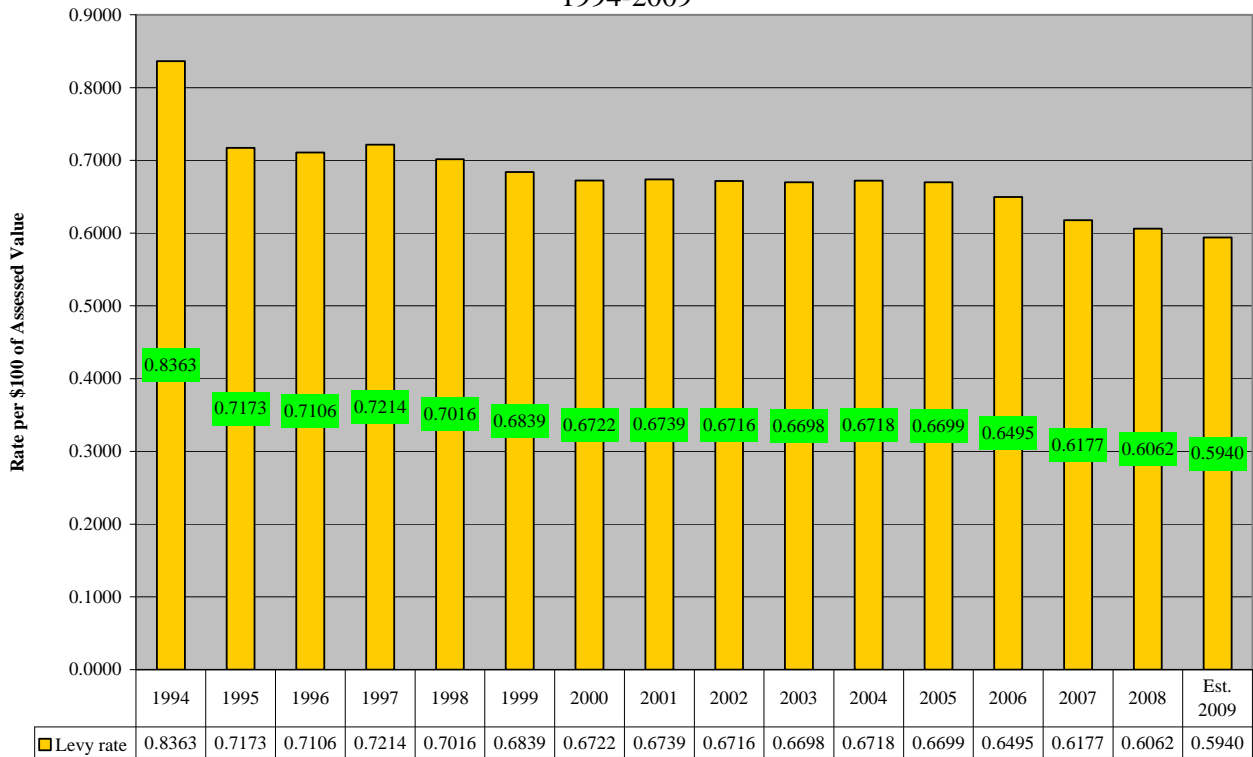
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Jo Daviess County Property Tax Levy Rate 1994-2009



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, Health, Mental Health, IMRF, Social Security, Extension Education, and Insurance. In addition the County is responsible for three special service area (SSA) levies, SSA #1- Warren Ambulance, SSA #2 & #4- Elizabeth Ambulance and SSA #5- Hanover Ambulance. (See attached proposed FY2009 Levy/Rate worksheet, page 17).

For purposes of developing revenue estimates, the Finance, Tax & Budgets Committee set initial County tax levy distribution amounts as follows: a) the levy amounts for the **IMRF, Social Security and Insurance Funds** were set at levels which fully meet the minimum requirements of the reserve fund balance policy of each respective fund and b) the levy amounts for the **General Fund, Highway Fund, Health Fund, Mental Health Fund, Extension Education Fund, Federal Aid Matching Fund** and the **County Aid to Bridge Fund** were decreased and set by using a weighted percentage decrease formula that proportionally distributed the remaining estimated decrease (\$107,880) in property tax levy.

Subsequently, during the October 22, 2009 budget workshop the final 2009 proposed County property tax levy was increased, by \$29,697, to account for the possible addition of an additional \$5 million in new construction as estimated by the Chief County Assessment Officer. This possible increase was designated, within the guidelines of PTELL, to the General Corporate levy.



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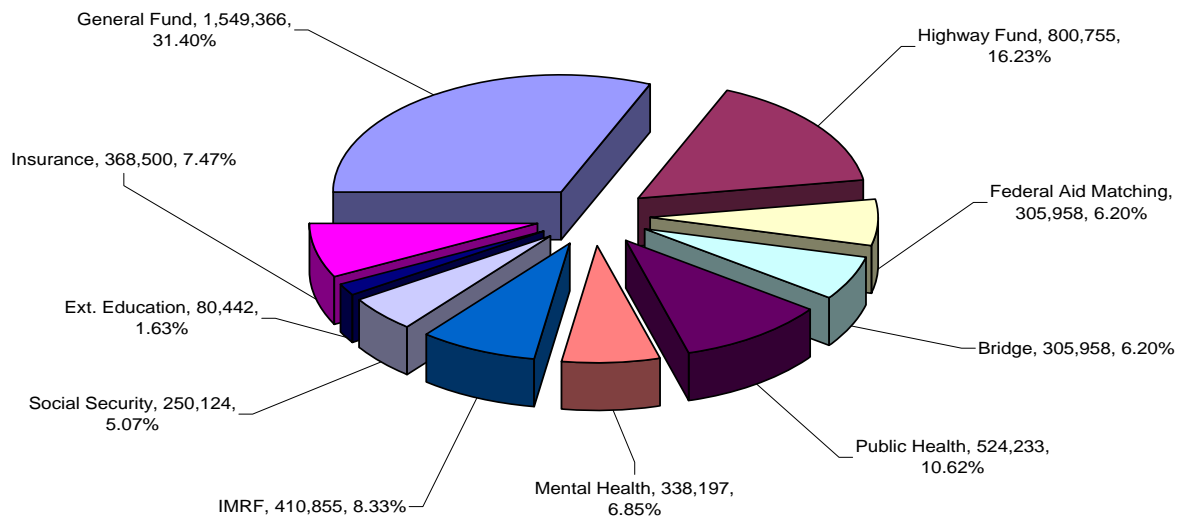
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Jo Daviess County Proposed 2009 Property Tax Levy for FY2010 (Less Special Service Areas) \$4,934,388



Proposed 2009 Special Service Area Property Tax Extension (Levy)

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

The combined 2009 total property tax levy for all three special service areas is \$163,411. This represents an increase of \$23,896 or 17.1% over the 2008 combined SSA property tax levy. SSA #1 has a proposed levy of \$70,000 which is an increase of \$19,987 or 39.9% over its 2008 actual levy of \$50,013, SSA #2 & #4 has a proposed levy of \$64,800 which is an increase of \$2,799 or 4.5% over its 2008 actual levy of \$62,001, and SSA #5 has a proposed levy of \$28,611 which is an increase of \$1,111 or 4.1% over its 2008 actual levy of \$27,500.

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, including



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abatements. The aggregate levy includes the annual corporate levy and all special purpose levies.

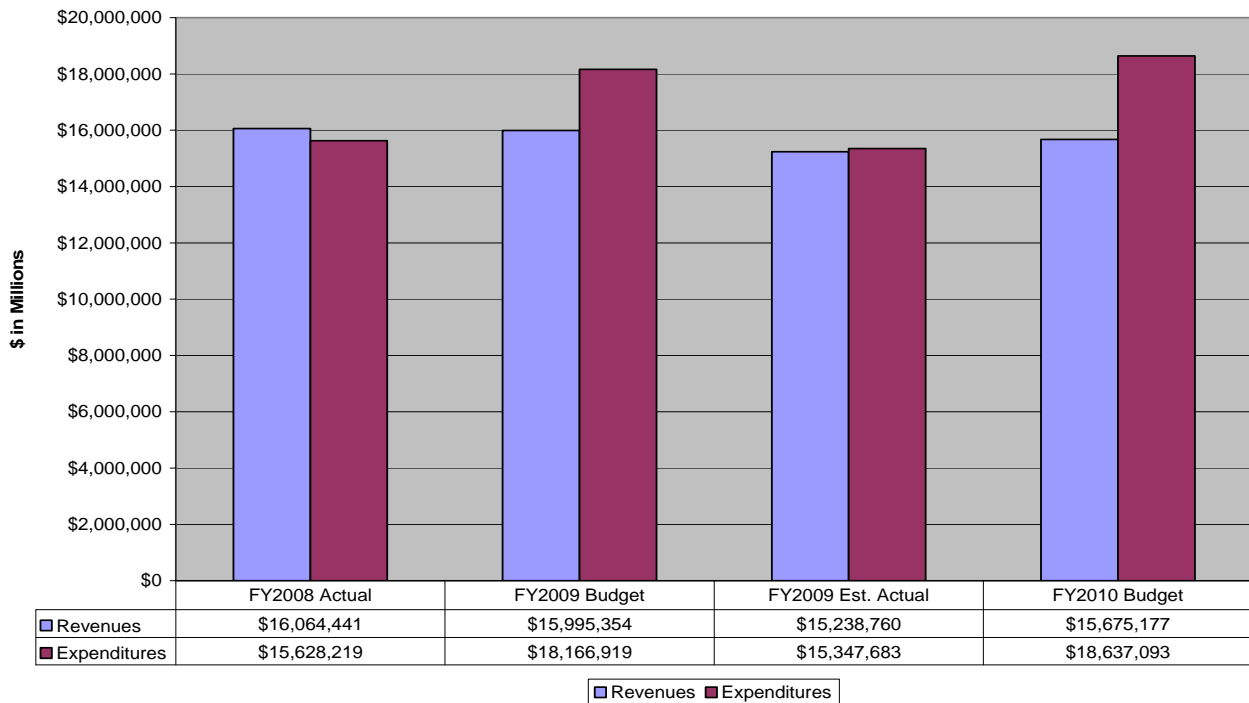
In 2008 the corporate, special purpose, and special service area property taxes extended or abated for Jo Daviess County were \$4,991,838. The proposed corporate, special purpose, and special service area property taxes extended or abated for 2009 are \$5,097,799. This represents a \$105,961 or 2.12% increase over the previous year. Because the proposed 2009 Jo Daviess County aggregate tax levy is 102.12% greater than the aggregate taxes extended in 2008, which is below the Truth in Taxation Law threshold of 105%, a Truth in Taxation hearing will not be required prior to adopting the 2009 Jo Daviess County tax levy.

Summary of All Funds (General Fund and Special Funds)

Estimated FY2010 revenue for all County funds is projected to be \$15,675,177; this is a decrease of \$320,177 or 2.00% less than the FY2009 budget amount of \$15,995,354. Estimated FY2010 expenditures for all County funds are projected to be \$18,637,093; this is an increase of \$470,173 or 2.59% more than the FY2009 budget amount of \$18,166,920.

All County Funds	FY2009 Budget	FY2010 Budget	\$ Change	% Change
Revenues	\$15,995,354	\$15,675,177	(\$320,177)	-2.00%
Expenditures	\$18,166,920	\$18,637,093	\$470,173	2.59%

REVENUES and EXPENDITURES for ALL FUNDS



The difference between estimated all fund revenue of \$15,675,177 and projected all fund expenditures of \$18,637,093 is \$2,961,916. This difference is scheduled to be appropriated from available resources within fund balances. The majority of appropriation from existing fund balances is scheduled to occur in the capital or public works related funds and in several cases is the result of carrying over a project that was planned but



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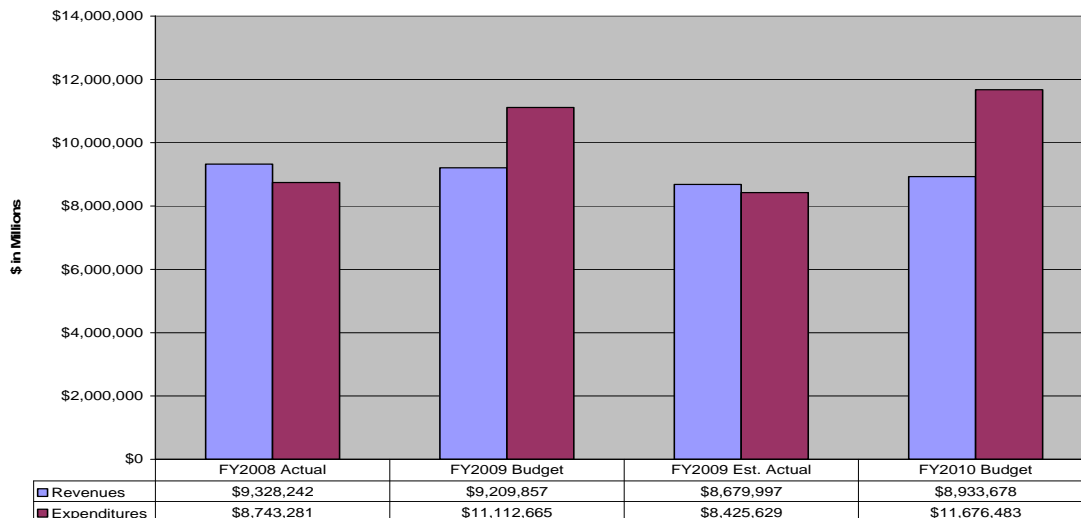
not completed during the fiscal year. Carry over projects include the Public Safety Building HVAC project, the Willow Road resurfacing project, the unheated storage building in Elizabeth and the McFadden Bridge project on Stage Coach Trail. In addition appropriation of available fund balance is historically scheduled on an as needed basis for such purposes as economic development loans and Public Health catastrophic emergencies. Eighty-eight percent (88%) of the all expenditure in excess of revenue is contained within seven (7) funds. (See chart below)

County Aid to Bridges Fund	\$780,842
Federal Aid Matching Fund	\$434,042
Economic Dev. Investment Fund	\$432,342
General Capital Investment Fund	\$279,750
County Highway Fund	\$244,626
General Corporate Fund	\$219,110
ETSB (911) Emergency Services Fund	\$206,686
Total	\$2,597,398

Summary of Special Funds

Estimated Special Funds revenue is projected to be \$8,933,678; this is a decrease of \$276,179 or 3.0% less than the FY2009 budget amount of \$9,209,857. A majority of this decrease can be attributed to the Tourism Promotion Fund, to which revenue is projected to decrease \$478,191. This decrease is associated with the decision of the City of Galena to collect its own hotel/motel tax. Estimated Special Funds expenditures are projected to be \$11,676,483; this is an increase of \$563,818 or 5.1% more than the FY2009 budget amount of \$11,112,665. A majority of this increase is associated with Public Works budgets (County Highway, Federal Aid Matching, and County Aid to Bridges) and Public Health budgets (Public Health Fund, PH Catastrophic Emergency and PH Emergency Response Grant Fund), see attached summary of special funds.

REVENUES and EXPENDITURES for SPECIAL FUNDS





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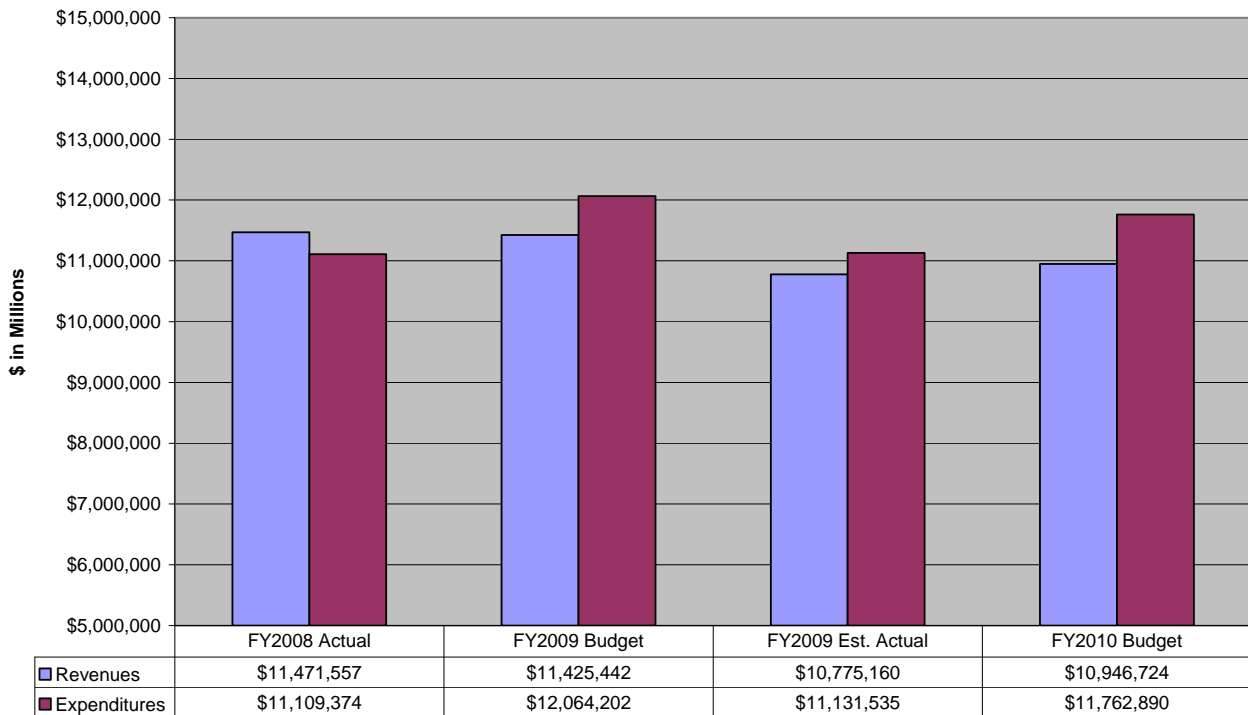
One new special revenue fund was established for FY2010, Fund 067 Public Health Emergency Response Grant Fund.

Special Funds	FY2009 Budget	FY2010 Budget	\$ Change	% Change
Revenues	\$9,209,857	\$8,933,678	(\$276,179)	-3.00%
Expenditures	\$11,112,665	\$11,676,483	\$563,818	5.07%

Summary of Operating Funds

Operating funds include the General Corporate Fund and five (5) special funds - Highway, Public Health, Home Health Care, Tourism Promotion and GIS are considered operating funds. In FY2010 combined revenues of \$10,946,724 for these funds are estimated to decrease \$478,718 or 4.19% from the FY2009 budget amount of \$11,425,442. FY2010 expenditures of \$11,762,890 are projected to decrease \$301,312 or 2.50% from the FY2009 budget amount of \$12,064,202. Operating expenses represent 63.2% of the County's total estimated expenditure budget.

OPERATING FUNDS REVENUES and EXPENDITURES





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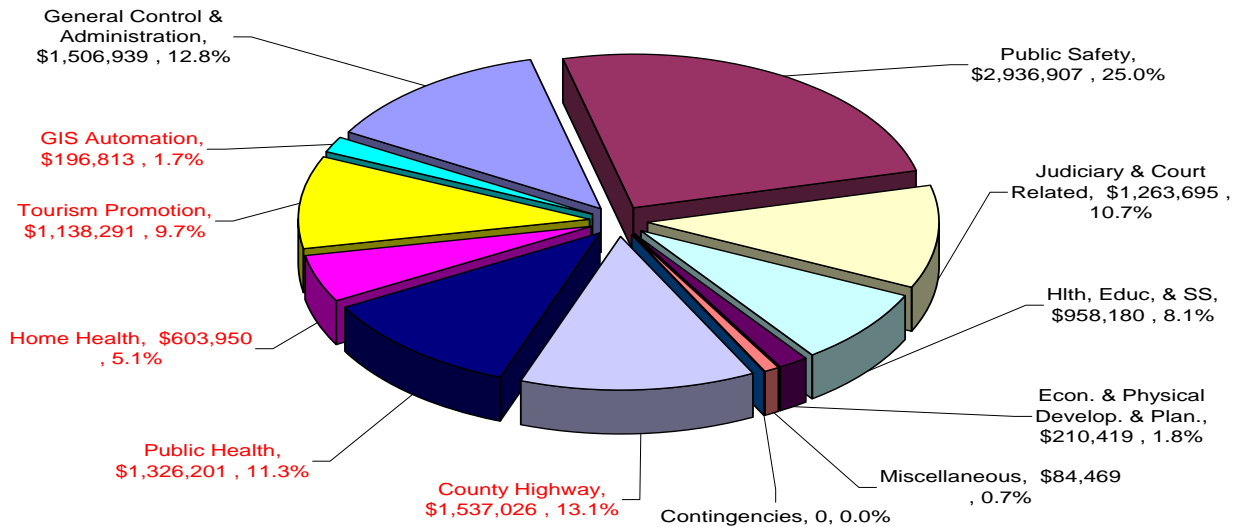
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Jo Daviess County All Operating Fund Expenditures FY2010 - \$11,762,890 (Includes GF and **operational special funds**)



General Corporate Fund - Revenue

Total General Fund (GF) revenue estimates for FY2010 are projected at \$6,741,499, a decrease of \$43,998 or 0.65% under the FY2009 revenue budget amount of \$6,785,497. Total **available GF revenue** (total revenue less estimated federal/state grant revenue) is estimated to decrease \$241,858 or 3.95%. Total **core GF revenue** (total revenue less estimated federal/state grants and interfund transfers) is estimated to decrease \$320,817 or 6.33%.

GF Revenue	FY09 Budget	FY10 Budget	\$ Change	% Change
Total Revenue	\$6,785,497	\$6,741,499	(\$43,998)	-0.65%
Total Available Rev.	\$6,115,372	\$5,873,514	(\$241,858)	-3.95%
Total Core Revenue	\$5,066,449	\$4,745,632	(\$320,817)	-6.33%

General Fund revenue consists of ninety nine (99) individual revenue line items. Twenty five (25) line items indicate an increase, thirty three (33) indicate a decrease, forty (40) indicate no change, and one (1), a new federal grant (ARRA JDC Transit Capital Grant), is being budgeted for the first time. GF revenue consists of 11 revenue categories.

A significant source of revenue decline in FY2010 is anticipated in the intergovernmental revenue category, specifically: state income tax (\$163,660), corporate personal property replacement tax (\$29,000), and county supplemental sales tax (\$25,500). Other significant decreases are projected for salary reimbursements (\$36,687), property taxes (\$12,562), licenses & permits (\$31,859), service charges (\$15,428), and fines and forfeitures (\$5,800).



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Several revenue sources such as sales tax, building permits, property transfers and investment income are anticipated to experience significant decreases due to the economic recession and resulting poor real estate and housing markets; in addition, state shared revenues have dropped off sharply as the economy struggles with the recession. Income tax, corporate personal property replacement tax and local use tax have all shown double digit decreases from prior year. County supplemental sales tax (CST 0.25%) after increasing 3.4% in FY2008, decreased 6.7% in the 1st quarter of 2009, decreased 10.4% in the 2nd quarter and has decreased 14.0% in the first 2 months of the third quarter. County (1% CT) sales tax increased 2.8% in the first quarter of 2009, decreased 11.3% in the 2nd quarter and has decreased 21.0% in the first 2 months of the third quarter. Hotel/Motel tax receipts which usually run parallel to sales tax receipts currently show a 13.28% decrease year to date through September. These negative trends have been factored into FY2010 revenue estimates and must be monitored carefully as we move into the new fiscal year.

GF Revenue by Category	Budget	Estimated	\$Amount	Percent
	FY2009	FY2010	Change	Change
Property Taxes	1,561,928	1,549,366	(12,562)	-0.8%
Licenses & Permits	191,950	160,091	(31,859)	-16.6%
Intergovernmental	2,048,000	1,818,790	(219,210)	-10.7%
State Grants	312,500	344,600	32,100	10.3%
Federal Grants	357,625	523,385	165,760	46.4%
Other Intergovernmental	312,725	272,008	(40,717)	-13.0%
Fines & Forfeitures	453,050	447,250	(5,800)	-1.3%
Service Charges	391,875	376,447	(15,428)	-3.9%
Printing Fees	22,500	23,000	500	2.2%
Other Revenues	84,421	88,680	4,259	5.1%
Interfund Transfers	1,048,923	1,127,882	78,959	7.5%
TOTAL REVENUE	6,785,497	6,741,499	(43,998)	0.65%
Available Revenue- (Total less F/S Grants)	6,115,372	5,873,514	(241,858)	-3.95%
Core Revenue- (Total less Grants & IFT's)	5,066,449	4,745,632	(320,817)	-6.33%

General Fund Core Revenue

Core revenue provides a majority of the revenue needed to maintain levels of service currently offered by General Fund departments. In previous years there has been concern over the lack of revenue growth and, in some cases, losses in revenue that support County operational budgets. The two most consistent General Fund revenue categories intergovernmental revenue and property tax revenue are both projected to decrease for the first time in many years. The bottom line is these concerns from prior years are now reality - core revenue is not keeping pace with expenditures. Total core revenue for FY2010 is estimated at \$4,745,632 and is **\$117,962 or 2.43% less** than the actual core revenue of \$4,863,594 received in FY2005.



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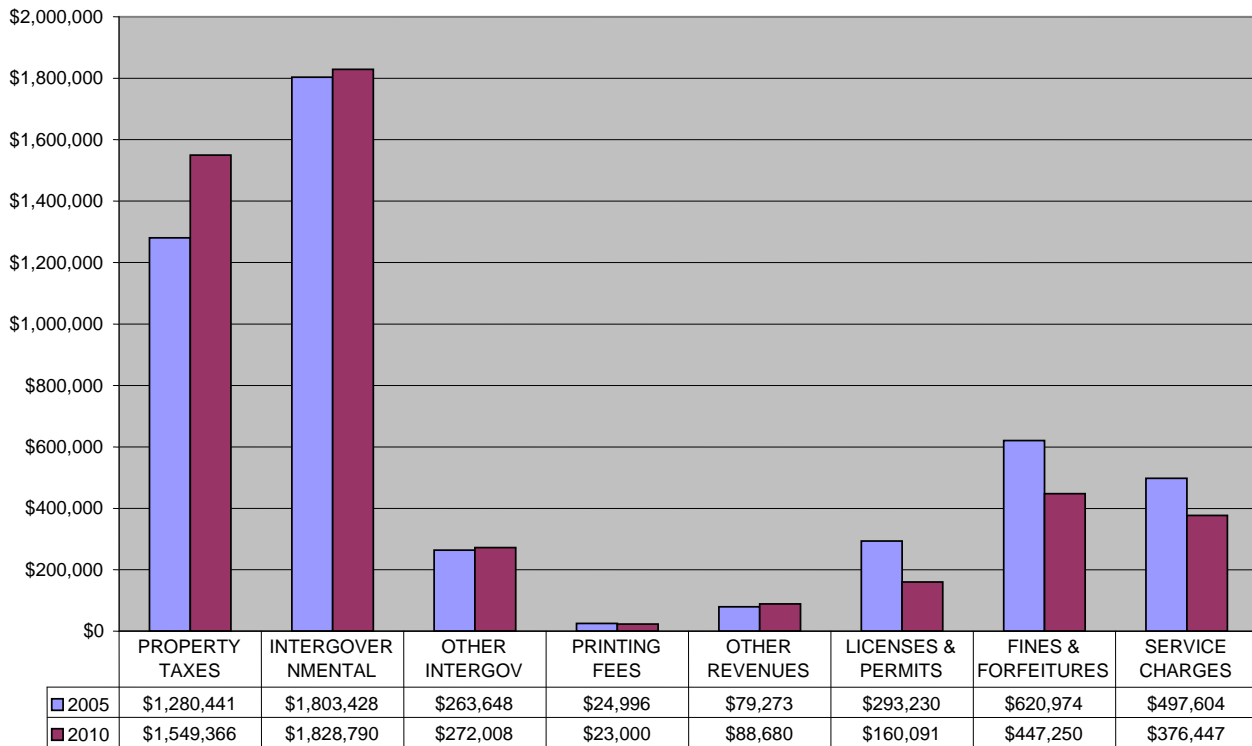
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General Fund Core Revenue Actual FY2005 compared to Estimated FY2010



General Corporate Fund - Expenditures

The total General Fund expense budget for FY2010 is projected at \$6,960,609, this is a decrease of \$93,646 or 1.33% under the final approved FY2009 General Fund expense budget amount of \$7,054,254. If we factor out the Contingencies category and the Social & Environmental Services budget, (a GF budget which contains a high percentage of federal and/or state grants, amounts vary year to year), our GF target expense estimate is projected at \$6,158,426, a decrease of \$166,929 or 2.64% under the final FY2009 General Fund expense budget amount before contingencies of \$6,325,355.

	FY2009	FY2010	\$ Change	% Change
GF Expense Budget (total)	\$7,054,254	\$6,960,609	(\$93,646)	-1.33%
GF Target Expenses less Cont., S & E	\$6,325,355	\$6,158,426	(\$166,929)	-2.64%

By budget category, the most significant projected GF expenditures are for Public Safety \$2,936,907 (42.2%), General Control & Administration \$1,506,939 (21.6%), Judiciary & Court Related \$1,263,695 (18.2%) and Health, Education & Social Services \$958,180 (13.8%). (See chart below)



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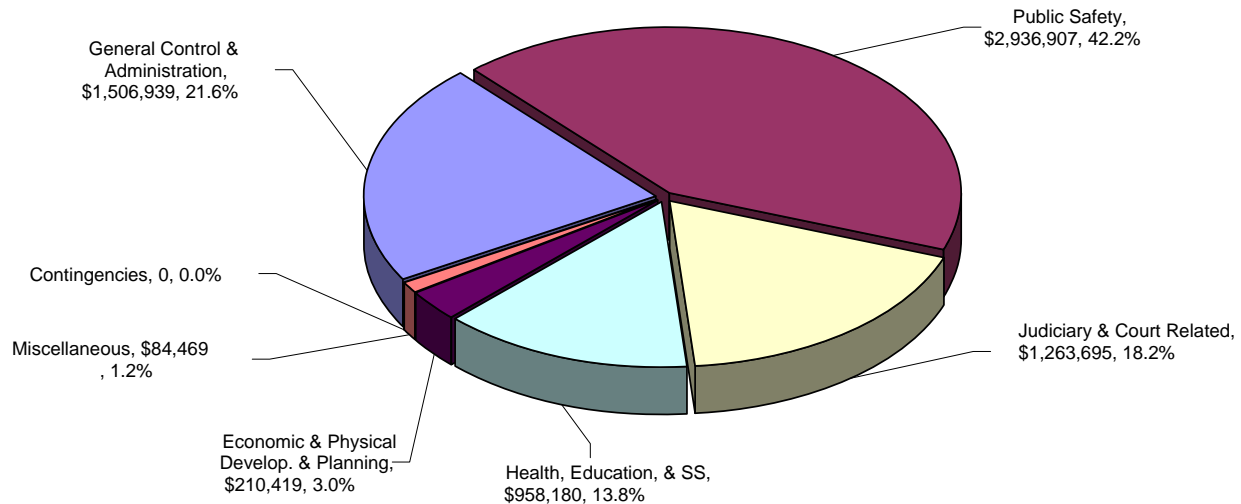
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Jo Daviess County FY2010 Projected General Fund Expenditures \$6,960,609



Most expense categories are projected to decrease in FY2010. The amount of decrease is dependent on how target guidelines affected individual budgets within a category. The largest category decrease is Contingencies with a \$125,815 decrease to \$0, followed by Public Safety with a \$90,711 or 3.00% decrease, and the General Control & Administration with a \$36,453 or 2.36% decrease.

The largest category increase is Health, Education and Social Services (H, E, & SS) with a \$198,140 or 26.07% increase. This increase is primarily due to a new ARRA JDC Transit Capital Grant of \$200,000 which will be used to expand the existing transit building. This grant is anticipated to be received in FY2010. Also the maximum estimated amount of the Downstate Operation Assistance Program grant is anticipated to increase \$32,100 to \$344,600 in FY2010. This State grant is a pass through to the Jo Daviess County Transit and provides additional transportation services to needy county residents. Offsetting this increase is a reduction of \$29,000 to the Sheriff's Holiday patrol grant, which was reduced from two grants to one grant in FY2010.

GF Expenditures by Budget Category	Budget FY2009	Estimated FY2010	\$ Amount Change	Percent Change
General Control & Administration	1,543,392	1,506,939	(36,453)	-2.36%
Miscellaneous	75,355	84,469	9,114	12.09%
Public Safety	3,027,618	2,936,907	(90,711)	-3.00%
Judiciary & Court Related	1,290,697	1,263,695	(27,002)	-2.09%
Health, Education & Social Services	760,039	958,180	198,140	26.07%
Economic & Physical Dev. & Planning	231,338	210,419	(20,919)	-9.04%
Contingencies	125,815	0	(125,815)	-100%
TOTAL EXPENDITURES	7,054,255	6,960,609	(93,646)	-1.33%



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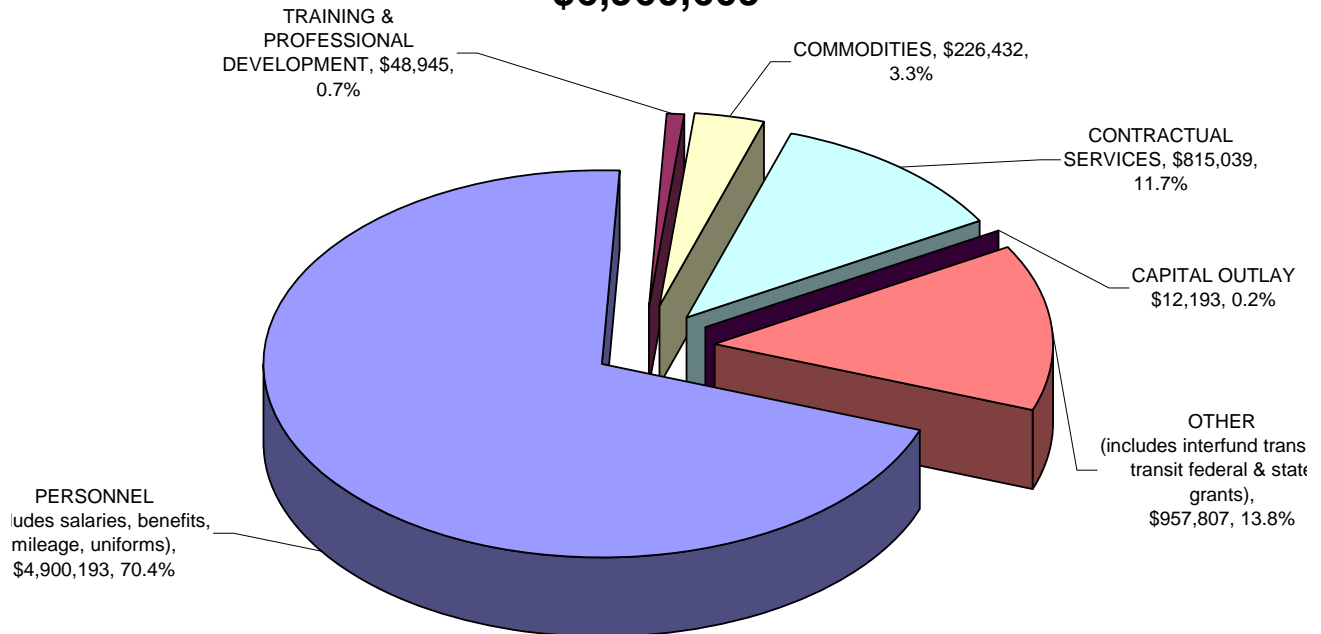
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GF target estimates for personnel costs total \$4,900,123 and represent 70.4% of total GF target expense estimates of \$6,960,609. If we factor out the Social & Environmental budget, the percentage attributable to salaries and benefits increases to 79.4%.

FY2010 Projected General Fund Expenditures \$6,960,609



Jo Daviess County employees a total of 115 full time employees and approximately 45 part time employees, 81.5 full time General Fund positions are budgeted for in the FY2010 budget, see table below.

GF Department	# FT	GF Department	#FT
Sheriff's Department	38	Zoning & Building	3
County Clerk/Recorder	7	County Administrator	2
Circuit Clerk	6	Animal Control	2
Probation	6	Information & Technology	1.5
States Attorney	5	Coroner	1
County Assessor	4		
Treasurer	4	Public Defender	2 PT

Without appropriation of fund balance, the proposed FY2010 GF budget is a deficit budget in the amount of \$219,110 (the difference between revenues and expenses). The projected beginning of the year (12/01/09) fund balance is estimated at \$2,041,543. The fund balance policy for the General Fund requires a minimum of three (3) months of operating expense or \$1,695,000 to be held in reserve. The estimated year end (11/30/10) fund balance is \$1,822,433.



JO DAVIESS COUNTY

Office of the County Administrator

330 North Bench St.

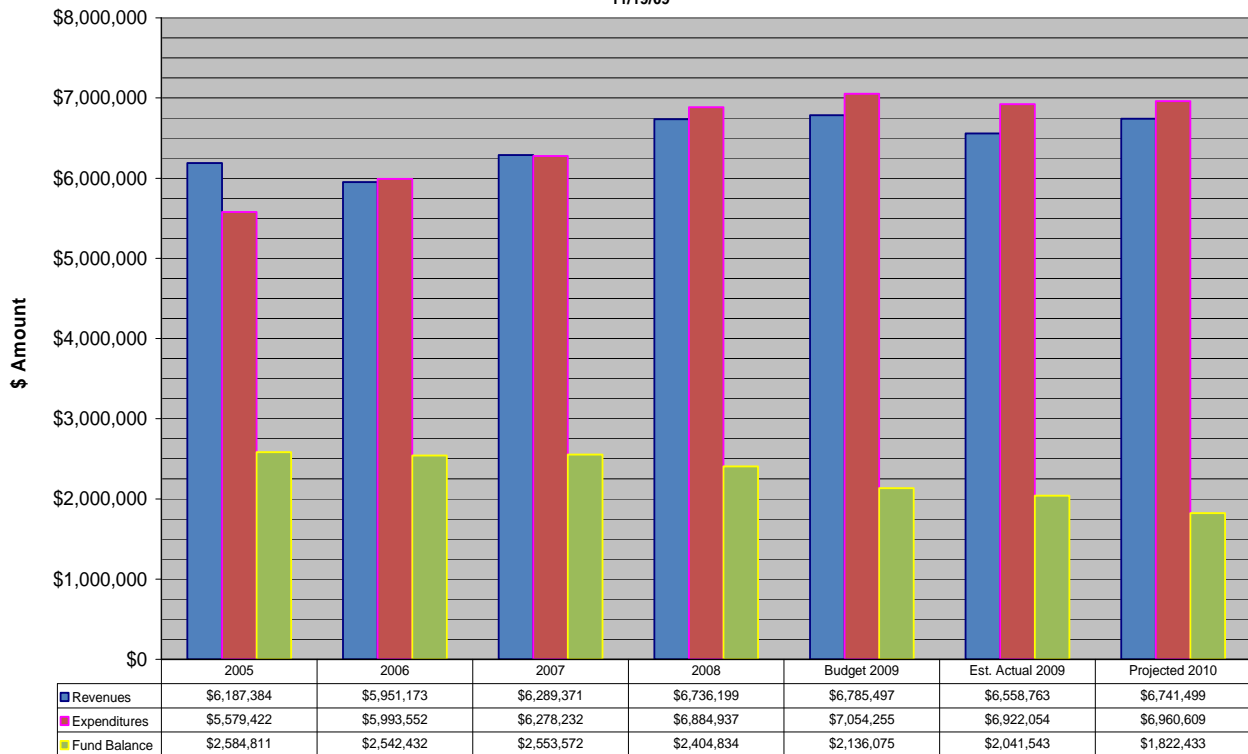
Galena, IL 61036

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

E-mail: countyadministrator@jodaviess.org

Jo Daviess County General Fund Revenues, Expenditures, Fund Balance 2005 - 2010

11/19/09



During budget deliberations, consideration was given for allocation of fund balance in excess of reserve policy requirements. With a current year budget deficit projected at \$363,000 and a proposed FY2010 budget deficit estimated at over \$200,000, the County Board decided not to allocate any additional General Fund reserve fund balance for the purpose of funding unfunded activity requests in FY2010. The Board did approve the appropriation of \$41,000 of undesignated fund balance from the General Capital Investment Fund for three unfunded capital related projects, \$21,000 for the Township Assessor Program, \$10,000 for Courthouse exterior repair and \$10,000 for the JDC emergency communication system.

Major Projects

Several major projects were completed in FY2009 including Phase II of the Courthouse roof project, Courthouse office improvements GIS/IT/Assessor offices, Courthouse parking lot, various road and bridge projects, Zoning Ordinance rewrite, transition to paperless meeting packets, transition to in-house IT department and codification of the County Code. Some of the projects planned for FY2010 include upgrade the public safety building HVAC system, expansion of the JDC transit building, resurface Willow Road, renovate the McFadden Bridge on Stage Coach Trail, resurface a six mile stretch of Stage Coach trail east of Warren, emergency communication system study, complete parcel mapping, continue implementation of the computer network study, implement township assessor program and complete the JDC continuity of operations plan.



JO DAVIESS COUNTY

Office of the County Administrator

330 North Bench St.

Galena, IL 61036

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Acknowledgements

Preparation of the FY2010 budget was accomplished through the combined efforts and cooperation of all County elected officials, department heads, members of the County Board, staff and agencies and I wish to thank all of you for your cooperation and continued participation over several months of budget preparation and review.

A special thank you to members of the JDC Finance, Tax & Budgets Committee, for your dedication and commitment in developing this budget, and to County Treasurer Carol Soat and County Clerk Jean Dimke and members of their respective staff for providing timely financial information during the budget process. I would also like to thank Melisa Hammer and Melissa Kindred for their assistance and technical support in preparing this budget.

I am pleased to present to you the FY2010 Jo Daviess County Annual Budget, Appropriations Ordinance, and Tax Levy Ordinance for your approval and adoption.

Respectfully submitted,

Dan Reimer

Jo Daviess County Administrator

Jo Daviess County, Illinois
Tax Rates Extensions
2006 through 2008
and Proposed 2009 (for FY10)

11/18/2009
3:06 PM

	2006			2007			2008				2009 Proposed Tax Levy ESTIMATED			
	Tax Levy			Tax Levy			Tax Levy							
	ACTUAL			ACTUAL			ACTUAL							
Assessed valuation	\$646,409,013			\$718,040,690			\$800,396,298				\$830,778,842			
\$ Increase	\$60,375,658			\$71,631,677			\$82,355,608				\$30,382,544			Projected
% Increase	10.3%			11.1%			11.5%				3.8%			FY10 beginning
										%	Proposed			%
County Levy (max. rate)	Rate	Levy	+ / (-)	Rate	Levy	+ / (-)	Rate	Levy	+ / (-)	Change	Rate	Levy	+ / (-)	Change
General (as needed eff. 9/06)	0.21237	\$1,372,779	\$29,122	0.20168	\$1,448,144	\$75,365	0.19515	\$1,561,973	\$113,829	7.86%	0.18650	\$1,549,366	-\$12,607	-0.81%
Highway (.1028)	0.09354	\$604,651	\$38,367	0.08810	\$632,594	\$27,943	0.10283	\$823,048	\$190,454	30.11%	0.09639	\$800,755	-\$22,293	-2.71%
Matching (.050)	0.04760	\$307,691	\$19,479	0.04637	\$332,956	\$25,265	0.03929	\$314,476	-\$18,480	-5.55%	0.03683	\$305,958	-\$8,518	-2.71%
Bridge (.050)	0.04760	\$307,691	\$19,479	0.04637	\$332,956	\$25,265	0.03929	\$314,476	-\$18,480	-5.55%	0.03683	\$305,958	-\$8,518	-2.71%
Health (.120)	0.07406	\$478,731	\$30,415	0.06976	\$500,905	\$22,174	0.06732	\$538,827	\$37,922	7.57%	0.06310	\$524,233	-\$14,594	-2.71%
Mental Health (.150)	0.04778	\$308,854	\$19,588	0.04501	\$323,190	\$14,336	0.04343	\$347,612	\$24,422	7.56%	0.04071	\$338,197	-\$9,415	-2.71%
IMRF (as needed)	0.04468	\$288,816	\$57,508	0.04653	\$334,104	\$45,288	0.04208	\$336,807	\$2,703	0.81%	0.04945	\$410,855	\$74,048	21.99%
Social Security Tax (as needed)	0.03551	\$229,540	\$44,060	0.03008	\$215,987	-\$13,553	0.03125	\$250,124	\$34,137	15.81%	0.03011	\$250,124	\$0	0.00%
Extension Education (.050)	0.01136	\$73,432	\$3,284	0.01070	\$76,830	\$3,398	0.01033	\$82,681	\$5,851	7.62%	0.00968	\$80,442	-\$2,239	-2.71%
Insurance (as needed)	0.03504	\$226,502	\$11,838	0.03313	\$237,887	\$11,385	0.03527	\$282,300	\$44,413	18.67%	0.04436	\$368,500	\$86,200	30.53%
COUNTY TOTALS	0.64954	\$4,198,685	\$273,141	0.61773	\$4,435,553	\$236,868	0.60624	\$4,852,323	\$416,770	9.40%	0.59395	\$4,934,388	\$82,065	1.69%
Dollar change from previous year		\$273,141			\$236,868			\$416,770				\$82,065		
% change from previous year		7.0%			5.6%			9.4%				1.7%		
Special Service Area #1		\$40,006			\$40,003	-\$3		\$50,013	\$10,010	25.02%		\$70,000	\$19,987	39.96%
Special Service Area #2 & 4		\$53,553			\$61,056	\$7,503		\$62,001	\$945	1.55%		\$64,800	\$2,799	4.51%
Special Service Area #3					\$0	\$0		\$0	\$0	0.00%		\$0	\$0	0.00%
Special Service Area #5					\$24,502	\$24,502		\$27,500	\$2,999	12.24%		\$28,611	\$1,111	4.04%
SPECIAL SERVICE AREA TOTALS		\$93,559			\$125,561			\$139,515	\$13,955	11.11%		\$163,411	\$23,896	17.13%
Dollar change from previous year					\$32,002			\$13,955				\$23,896		
% change from previous year					34.2%			11.1%				17.1%		
TOTAL OVERALL LEVY		\$4,292,244			\$4,561,114			\$4,991,838				\$5,097,799		
Dollar change from previous year		\$278,664			\$268,870			\$430,724				\$105,961		
% change from previous year		6.94%			6.26%			9.44%				2.12%		

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, 2009, and ending on the 30th day of November, 2010.

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, 2009 and ending on the 30th day on November, 2010.

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

<u>FUND</u>	<u>RATE</u>	<u>AMOUNT</u>
General County	0.18650	1,549,366
County Highway	0.09639	800,755
Federal Aid Matching	0.03683	305,958
County Aid to Bridges	0.03683	305,958
Public Health	0.06310	524,233
Mental Health	0.04071	338,197
Municipal Retirement	0.04945	410,855
Social Security Tax	0.03011	250,124
Extension Education	0.00968	80,442
Insurance	0.04436	368,500
Total county levy		<u>4,934,388</u>
Special Service Area No. One		70,000
Special Service Area No. Two and Four		64,800
Special Service Area No. Five		28,611
Total		<u><u>5,097,799</u></u>

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

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

Passed and approved by the County Board of Jo Daviess County, this 19th day of November, 2009.

Ayes: _____
Nayes: _____
Absent: _____
Abstain: _____

Chairperson, County Board

County Clerk

COMBINED ANNUAL BUDGET AND APPROPRIATIONS ORDINANCE FOR JO DAVIESS
COUNTY, ILLINOIS FOR THE FISCAL YEAR COMMENCING ON THE 1st DAY OF DECEMBER
2009 AND ENDING ON THE 30th DAY OF NOVEMBER 2010

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, 2010, 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 2009-2010 fiscal year begins December 1, 2009 and ends on November 30, 2010; 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, 2009 and ending November 30, 2010; 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, 2009 through November 30, 2010, 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, 2009.

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 2009.

Ayes:_____

Nays:_____

Absent:_____

Abstained:_____

County Board Chair

Attest::_____
County Clerk

Recap of Revenue/Expenditures for ALL County Funds
Fiscal Year 2009-2010

Fund Number	Fund Name	FY2009 Budgeted Expenditures	FY2009 Est. 11 mo. Actual thru 10/31/2009	Projected Fund Balance 12/1/2009	Projected Revenues FY2010	Projected Expenditures FY2010	Projected Fund Balance 11/30/2010
001	General Fund	7,054,255	5,836,621	2,041,542	6,741,499	6,960,609	1,822,432
002	Highway Fund	1,412,162	991,433	977,993	1,292,401	1,537,026	733,368
003	Public Health Fund	1,237,430	907,367	828,805	1,217,884	1,326,201	720,488
005	Public Health Bioterrorism Fund	30,130	30,130	43,668	39,780	39,900	43,548
006	Motor Fuel Tax Fund	799,262	751,211	253,156	615,000	599,939	268,217
007	911 Fund	515,020	246,652	328,066	343,780	550,466	121,380
008	Federal Aid Matching Fund	300,000	0	933,999	315,958	750,000	499,957
009	Sheriff's Forfeiture Fund	4,600	6,554	10,320	5,000	4,800	10,520
011	County Aid to Bridges Fund	1,010,000	383,508	835,257	564,158	1,345,000	54,415
012	Social Security Fund	279,113	245,067	168,987	285,736	285,282	169,441
013	Illinois Municipal Retirement Fund	373,472	330,933	226,183	468,254	428,062	266,376
014	Mental Health Fund	351,185	342,381	15,349	338,347	338,347	15,349
015	Public Health Foundation	4,250	2,874	5,854	0	2,775	3,079
016	Contingency Fund	158,000	49,918	120,792	12,100	130,000	2,892
017	Insurance Fund	301,915	294,490	314,478	390,036	333,247	371,268
018	Economic Dev. Investment Fund *	435,053	54,965	624,899	18,540	450,882	577,557
019	JDC Sheriff DUI Fund	5,000	1,779	6,338	3,500	5,000	4,838
020	Rabies Control Fund	70,000	70,000	24,439	71,982	71,500	24,921
022	Home Health Care Memorial Fund	2,000	0	3,820	520	500	3,840
023	Extension Education Fund	82,642	64,463	1	80,442	80,442	1
025	Dog Fund	13,300	0	8,536	150	300	8,386
026	Home Health Care Fund	639,046	471,049	746,204	642,500	603,950	784,754
027	Tourism Promotion Fund	1,530,631	1,125,737	608,466	1,052,440	1,138,291	522,615
028	Recorder Automation Fund	45,000	29,440	81,425	45,000	45,000	81,425
029	Circuit Clerk Automation Fund	33,000	23,719	100,714	38,000	53,000	85,714
030	County Clerk Automation Fund	4,000	0	26,647	1,876	4,000	24,523
031	Circuit Clerk Operations & Admin.	500	367	10,307	4,000	2,000	12,307
032	Tourism Capital Development Fund	5,000	0	259,316	26,400	5,000	280,716
033	Probation Services Fund	48,600	27,446	89,982	34,000	61,200	62,782
034	Rentech Energy Escrow Fund	11,000	0	538	11,004	11,000	542
035	D.A.R.E. Fund	0	0	0	0	0	0
036	State's Attorney Diversion Program	5,000	0	841	6,250	5,000	2,091
038	Sheriff Vehicle Fund	107,000	103,347	45,620	107,000	107,000	45,620
039	Court Document Storage Fund	25,000	12,376	68,161	16,000	30,000	54,161
040	Small Rental Properties Program Fund	0	0	0	0	0	0
042	General Capital Investment Fund	542,445	247,052	482,001	6,250	286,000	202,251
043	Special Service Area #1 Fund	50,000	40,142	0	70,000	70,000	0
044	Special Service Area #2 & 4 Fund	62,000	49,772	0	64,800	64,800	0
046	Public Health Catastrophic Emg. Fund	12,000	0	153,048	100,900	252,000	1,948
047	Treasurer Automation Fund	3,000	0	8,464	1,950	4,000	6,414
048	General Capital Equip. Rplc. Fund	123,507	53,036	279,575	11,453	46,720	244,308
049	Election Equipment Fund	35,000	1,571	759	35,000	35,000	759
051	State's Attorney Drug Forfeiture Fund	3,000	0	252	3,000	3,000	252
052	Maintenance & Child Support Fund	15,000	10,000	81,750	14,000	10,000	85,750
053	Probation EMHD Fund	3,000	90	4,403	1,460	2,100	3,763
054	HHC Capital Equipment Fund	30,000	7,017	45,772	240	0	46,012
055	Public Health Capital Investment Fund	50,000	17,316	421,811	5,250	0	427,061
056	State LTCB Matching Grant Fund	100,723	100,723	2	99,730	99,730	2
058	GIS Automation Fund	190,679	167,741	82,216	187,250	196,813	72,653
059	Highway Capital Investment Fund	0	0	341	0	0	341
061	Special Service Area #5 Fund	27,500	20,835	0	28,611	28,611	0
064	GIS Capital Equipment & Investment Fund	14,000	12,968	78,652	32,404	16,000	95,056
065	Sale In Error Fund	2,500	0	25,209	13,342	2,500	36,051
066	EMS Communications	10,000	5,900	4,100	110,000	114,100	0
067	Public Health Emergency Response Grant Fund	0	0	0	100,000	100,000	0
Totals		18,166,920	13,137,993	11,479,058	15,675,177	18,637,093	8,902,144

* 018 Economic Development Investment Fund projected expenditure include \$385,000 appropriated for revolving loans, fund balance includes loans receivable.

**Jo Daviess County, IL
Annual Budget
FY2010**

11/18/2009

General Fund FY2010 Budget Summary										
REVENUES										
		Fund Balance ending FY2009:				\$2,041,543				
		Year Ended	Year Ended	Year Ended	Year Ended		Year Ended	Amount		
		Nov., 30	Nov., 30	Nov. 30,	Nov. 30,		Nov. 30,	Budget	%	
		2006	2007	2008	2009		2010	Change	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDIT	BUDGET	9-mo. Actual	Estimated Actual	Estimated	2009 to 2010	09 to '10
	<u>TAXES</u>	1,344,997	1,372,190	1,449,875	1,561,928	896,987	1,561,973	1,549,366	(12,562)	-0.80%
	<u>LICENSES & PERMITS</u>	201,245	303,151	186,938	191,950	177,237	190,381	160,091	(31,859)	-16.60%
	<u>INTERGOVERNMENTAL</u>	1,969,492	2,041,219	2,151,013	2,048,000	1,489,256	1,863,117	1,828,790	(219,210)	-10.70%
	<u>STATE GRANTS</u>	-	-	280,091	312,500	131,225	312,500	344,600	32,100	10.27%
	<u>FEDERAL GRANTS</u>	293,906	195,875	340,386	357,625	163,027	314,129	523,385	165,760	46.35%
	<u>OTHER INTERGOVERNMENTAL</u>	326,737	293,829	300,560	312,725	237,560	319,935	272,008	(40,717)	-13.02%
	<u>FINES & FORFEITURES</u>	484,630	489,464	466,839	453,050	314,060	447,125	447,250	(5,800)	-1.28%
	<u>SERVICE CHARGES</u>	414,664	401,844	422,081	391,875	291,390	372,130	376,447	(15,428)	-3.94%
	<u>PRINTING FEES</u>	26,296	23,978	28,246	22,500	15,957	24,585	23,000	500	2.22%
	<u>OTHER REVENUES</u>	86,342	135,098	114,798	84,421	63,020	83,989	88,680	4,259	5.04%
	<u>INTERFUND TRANSFERS</u>	802,864	1,032,724	995,373	1,048,923	801,394	1,068,899	1,127,882	78,959	7.53%
	Total	5,951,173	6,289,372	6,736,199	6,785,497	4,581,111	6,558,763	6,741,499	(43,998)	-0.65%
	Total less Fed/State Grants	5,657,267	6,093,498	6,115,722	6,115,372	4,286,860	5,932,134	5,873,514	(241,858)	-3.95%
	Total less Grants & IFT's	4,854,403	5,060,774	5,120,349	5,066,449	3,485,466	4,863,235	4,745,632	(320,817)	-6.33%
<i>Detail of above totals</i>										
	<u>TAXES</u>									
31110	Property Taxes	1,344,997	1,372,190	1,449,875	1,561,928	896,987	1,561,973	1,549,366	(12,562)	-0.80% D. Berlage, J. Dimke
	<u>LICENSES & PERMITS</u>									
32110	Liquor Licenses	33,030	29,935	28,200	28,500	28,075	28,075	28,075	(425)	-1.49% J. Dimke
32210	Marriage Licenses	9,955	11,310	11,340	11,300	7,560	9,866	9,866	(1,434)	-12.69% J. Dimke
32310	Guest Accommodations Fees	21,660	65,625	66,555	65,000	66,640	66,490	65,000	0	0.00% L. Delvaux
32510	Annual Billboard Fees	3,300	3,150	3,150	3,150	3,250	3,250	3,150	0	0.00% L. Delvaux
32610	Building Permits	132,100	119,156	72,893	80,000	37,612	45,000	50,000	(30,000)	-37.50% L. Delvaux
32710	Communications Tower Fees	1,200	24,350	4,800	4,000	34,100	37,700	4,000	0	0.00% L. Delvaux
32810	Wind Energy Fees		49,625	-					0	0.00% L. Delvaux
	<u>INTERGOVERNMENTAL</u>									
34110	State Income Tax	880,914	952,286	1,018,490	1,009,000	695,501	855,340	845,340	(163,660)	-16.22% D. Reimer
34210	Corporate Personal Property Rplc. Tax	170,457	201,179	194,387	180,000	123,717	151,000	151,000	(29,000)	-16.11% D. Reimer
34220	County Supplemental Sales Tax (1/4%)	550,087	567,620	589,103	550,000	408,259	530,200	524,500	(25,500)	-4.64% D. Reimer
34410	County Sales Tax (1%)	191,542	178,080	185,591	165,000	137,976	170,750	163,300	(1,700)	-1.03% D. Reimer
34510	Local Use Tax	139,883	140,755	158,728	142,000	108,277	140,300	140,300	(1,700)	-1.20% D. Reimer
34520	Inheritance Tax	33,071	647	1,961	2,000	12,952	12,952	3,000	1,000	50.00% C. Soat
34705	Live Scan Programs Grant	2,176			-	-	-	0	0	0.00% L. Hefel/K. Turner
34706	Homeland Security Grant	-			-	-	-	0	0	0.00% L. Hefel/K. Turner
34730	Death Certificate Surcharge	1,361	652	2,753	-	2,575	2,575	1,350	1,350	#DIV/0! D. Reimer
	<u>STATE GRANTS</u>									
34734	Illinois Emergency Alarms Systems Grant	-			-	-	-	0	0	0.00% L. Hefel/K. Turner

**Jo Daviess County, IL
Annual Budget
FY2010**

11/18/2009

General Fund FY2010 Budget Summary										
REVENUES										
			Fund Balance ending FY2009:		\$2,041,543					
		Year Ended	Year Ended	Year Ended	Year Ended		Year Ended	Amount		
		Nov., 30	Nov., 30	Nov. 30,	Nov. 30,		Nov. 30,	Budget	%	
		2006	2007	2008	2009		2010	Change	Change	
Acct. No.	Acct. Title	ACTUAL	ACTUAL	AUDIT	BUDGET	9-mo. Actual	Estimated Actual	Estimated	2009 to 2010	09 to '10
34740	Downstate Operating Assistance Grant			280,091	312,500	131,225	312,500	344,600	32,100	10.27%
34872	IDOT Granted Vehicles - State Portion	-			-	-	-	0	0	
	FEDERAL GRANTS									
34820	Victim Assistance Grant	16,000	16,000	16,000	16,000	8,000	16,000	16,000	0	0.00%
34821	IL Law Enforcement Alarm System					1,899	1,889	0	0	
34825	USDOJ Bulletproof Vest Partner Grant	1,834	-	-	350	-	305	3,850	3,500	1000.00%
34830	Federal Entitlement Land (PLIT payments)	10,420	10,289	16,363	10,275	16,704	16,704	16,704	6,429	62.57%
34835	USDOJ-COPS	-	-	-	-	-	-	0	0	
34840	Federal Control Land Lease	97,781	-	114,114	50,400	-	63,631	63,631	13,231	26.25%
34845	USDOJ-SCAAP	-	1,616	9,373	1,200	-	1,200	1,200	0	0.00%
34857	Homeland Security Grant	-	-	-	-	-	-	0	0	0.00%
34865	Holiday Patrol Grant	9,563	3,985	9,198	59,000	13,419	30,000	30,000	(29,000)	-49.15%
34870	Public Transit	156,807	162,347	173,375	181,500	122,677	181,500	187,000	5,500	3.03%
34871	IDOT Granted Vehicles - Federal Portion	-	-	-	36,000	-	0	0	(36,000)	-100.00%
34831	ARRA JDC Transit Capital Grant							200,000	200,000	
34875	Hemp Grant Revenue	1,500	1,638	1,963	2,900	327	2,900	5,000	2,100	72.41%
	OTHER INTERGOVERNMENTAL								0	
34920	Election Reimbursement	8,531	2,975	3,300	5,225	25,170	25,170	5,000	(225)	-4.31%
34930	Fish & Wildlife Service Percentage	5,459	5,039	7,128	5,000	5,946	5,946	5,000	0	0.00%
34940	Salary Reimbursement	260,454	262,455	236,278	283,000	197,297	255,346	246,313	(36,687)	-12.96%
34985	ESDA Salary Reimbursement per Audit LCV	-	12,649	12,212	18,000	9,146	12,195	12,195	(5,805)	-32.25%
34950	Hazmat Grant County Reimbursement	48,543	-		-	-	2,000	2,000	2,000	
34970	Sheriff's Village of Hanover contract	3,750	-		-	-			0	
34990	Sheriff's I.L.E.T.S.B. Reimb		10,710	1,545	1,500	-	1,500	1,500	0	0.00%
34995	Medical Reimbursement-Inmate		-	40,097	-	-	17,778	0	0	0.00%
	FINES & FORFEITURES									
35110	Court Costs, Fines, & Fees	356,023	348,037	348,467	336,000	273,007	350,000	350,000	14,000	4.17%
35210	Criminal Fines	60,361	70,557	58,238	64,800	33,827	45,000	45,000	(19,800)	-30.56%
35410	Penalties on Tax Collection	54,724	62,191	52,285	45,000	1,282	45,000	45,000	0	0.00%
35510	Law Library Fees	6,700	8,280	7,550	7,000	5,820	7,000	7,000	0	0.00%
35610	DUI Enforcement	-	-	-	-	-	-	0	0	0.00%
35710	NSF Replacement	422	399	300	150	125	125	150	0	0.00%
35810	Zoning Violations	6,400	-	-	100	-		100	0	0.00%
	SERVICE CHARGES									
36110	Sheriff's Fees	57,511	47,909	38,704	40,000	27,851	30,392	35,000	(5,000)	-12.50%
36115	Coroners Fees	419	447	860	475	454	475	475	0	0.00%
36210	Housing of Prisoners	12,994	7,151	25,771	20,000	13,698	19,891	20,000	0	0.00%
36215	States Attorney's Fees	6,641	6,479	14,114	6,000	11,048	13,000	13,000	7,000	116.67%
36310	Public Defender Fees	6,700	6,360	8,067	8,000	4,330	5,000	5,000	(3,000)	-37.50%

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EXPENDITURES									
Acct. No.	Account Title	Year Ended Nov. 30 2006 AUDITED	Year Ended Nov. 30 2007 AUDITED	Year Ended Nov. 30 2008 AUDITED	BUDGET	Year Ended Nov. 30 2009 9-mo. Actual	Estimated Actual	Year Ending Nov. 30 2010 PROPOSED	Amount of Budget Change '09 to '10
	General Control & Administration	1,297,810	1,334,036	1,419,587	1,543,392	1,075,239	1,502,854	1,506,939	(36,453)
	Miscellaneous	50,835	52,253	52,604	75,355	73,655	101,355	84,469	9,114
	Public Safety	2,414,347	2,753,450	2,932,290	3,027,618	2,109,963	2,982,485	2,936,907	(90,711)
	Judiciary & Court Related	1,088,312	1,145,057	1,205,091	1,290,697	931,704	1,280,987	1,263,695	(27,002)
	Hlth, Educ, & SS	406,924	379,169	678,606	760,039	403,387	722,057	958,180	198,140
	Econ. & Physical Develop. & Plan.	199,176	223,268	192,928	231,338	153,485	206,501	210,419	(20,919)
	Contingencies	536,148	390,998	403,833	125,815	125,815	125,815	-	(125,815)
	Total	5,993,552	6,278,232	6,884,938	7,054,254	4,873,248	6,922,054	6,960,609	(93,646)
<i>Detail of above totals</i>									
General Control & Administration									
40101	Courthouse	125,194	128,321	122,780	120,631	84,105	121,032	114,480	(6,151)
40102	County Board	104,819	109,303	92,219	119,206	69,897	119,206	107,385	(11,821)
40103	County Administrator	151,334	154,969	140,231	160,245	112,585	156,308	152,680	(7,565)
40104	County Treasurer	194,474	200,383	201,467	217,376	159,798	213,941	218,871	1,495
40105	Tax Extension & Collection	16,338	18,666	19,442	23,203	10,585	20,500	19,700	(3,503)
40106	County Clerk/Recorder	314,716	323,773	332,713	358,930	260,869	351,215	353,268	(5,662)
40107	Elections	121,912	68,270	148,523	102,235	78,861	90,535	141,990	39,755
40108	Supervisor of Assessments	226,767	242,579	267,366	294,624	195,393	294,624	267,655	(26,969)
40109	Board of Review	9,186	9,806	13,530	13,424	10,362	13,424	13,021	(403)
40110	Information & Cmpt. Tech.	33,070	77,964	81,315	133,518	92,784	122,069	117,889	(15,629)
									-
40116	Miscellaneous ROE SS Contribution	1,664							-
40112	Miscellaneous	49,171	52,253	52,604	75,355	73,655	101,355	84,469	9,114
									-
Public Safety									
41121	County Sheriff	1,245,844	1,377,819	1,494,676	1,574,893	1,082,323	1,572,605	1,505,020	(69,873)
41122	Safety Building	510,334	585,839	591,606	568,889	410,304	567,489	569,797	908
41123	Communications	426,869	645,109	685,500	666,826	501,727	685,662	693,657	26,831
41124	Court Security	91,678	89,350	108,444	138,305	75,288	99,145	93,738	(44,567)
41125	Emergency Management	95,704	17,045	19,927	21,620	13,290	17,922	20,861	(759)
41126	Merit Commission	2,361	1,975	-	6,500	2,482	4,008	4,000	(2,500)
41127	County Coroner	41,556	36,313	32,137	50,585	24,549	35,654	49,834	(751)

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		Year Ended	Year Ended	Year Ended		Year Ended		Year Ending	Amount of
		Nov. 30	Nov. 30	Nov. 30		Nov. 30		Nov. 30	Budget
		2006	2007	2008		2009		2010	Change
Acct. No.	Account Title	AUDITED	AUDITED	AUDITED	BUDGET	9-mo. Actual	Estimated Actual	PROPOSED	'09 to '10
									-
									-
	Judiciary & Court Related								-
42131	Courts	149,590	163,110	166,908	172,793	118,754	172,793	168,350	(4,443)
42132	Probation Department	304,890	328,872	334,334	370,381	271,762	360,671	364,505	(5,876)
42133	Circuit Clerk	256,218	259,801	265,788	287,843	211,528	287,843	283,376	(4,467)
42134	States Attorney	377,614	393,274	438,062	459,680	329,660	459,680	447,464	(12,216)
									-
	Health, Education & Social Services								-
44153	Animal Control	90,575	96,031	97,894	106,011	70,184	104,029	103,234	(2,777)
44157	Social & Enviornmental Serv.	268,795	235,432	528,136	603,085	294,318	567,085	802,185	199,100
44159	Regional Supt. of Schools	47,554	47,705	52,577	50,943	38,885	50,943	52,761	1,817
									-
	Econ. & Physical Development & Planning								-
45162	Economic Development/Planning	38,200	38,200	-	-	-	-	-	-
45163	Zoning & Building Code Admin.	160,976	185,068	192,928	231,338	153,485	206,501	210,419	(20,919)
									-
	Contingency								-
49197	Transfer Out-Contingency Fund	56,000	92,000	32,417	30,000	30,000	30,000		(30,000)
49197	Transfer Out-Social Security Fund	36,448							-
49197	Transfer Out-IMRF	60,000							-
49197	Transfers Out - Election Equipment	-							-
49197	Transfers Out - Economic Dev. Investment		5,000						-
49197	Transfers Out - Mental Health		6,216						-
49197	Transfers Out - Insurance			4,558					-
49197	Transfer Out - Emergency Ser. Comm. Fund			-	10,000	10,000	10,000		(10,000)
49197	Transfers Out - Capital Investment	315,000	272,782	359,958	69,715	69,715	69,715		(69,715)
49197	Transfers Out - Capital Equipment	68,700	15,000	6,900	16,100	16,100	16,100		(16,100)
	Total General Fund Expenditures	5,993,552	6,278,232	6,884,938	7,054,254	4,873,248	6,922,054	6,960,609	(93,646)
	Total General Fund Revenues	5,951,173	6,289,372	6,736,199	6,785,497	4,581,111	6,558,763	6,741,499	(43,998)
	Net Revenues over Expenditures	(42,379)	11,140	(148,739)	(268,757)	(292,137)	(363,291)	(219,110)	49,648
	Fund Balance, beginning of year	2,584,811	2,542,432	2,553,572	2,404,834	2,404,834	2,404,834	2,041,543	(363,291)
	Fund Balance, end of year	2,542,432	2,553,572	2,404,834	2,136,077	2,112,697	2,041,543	1,822,433	(313,643)

General Fund Targets
FY2010 Target Amounts

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	Department	FY09 Budget Amount (including recurring funding awards)	FY10 estimated salaries, benefits	FY10 postage no change from FY08 except Elections	Initial FY10 Target Amounts	Required 3% General Fund Target Reduction	Target Amount Reduced by 3%	Target change +/- (-) to meet 3% required GF reduction per combined budget guidelines	Decrease for actual health insurance renewal rate 8% initial - 0% actual	Increase or Decrease for shift of expense(s) from one GF budget to another	Increase for necessary RECURRING operational expenses as approved by Finance Com. or C. Board	Increase for necessary NON-RECURRING operational expenses as approved by Fin. C. or CB	FINAL FY2010 Target Amounts
40101	Courthouse	120,631	40,651	0	121,326	3,640	117,686	(2,770)	(436)				114,480
40102	County Board	119,206	58,884	1,794	110,706	3,321	107,385		0				107,385
40103	County Administrator	160,245	150,294	500	157,852	4,736	153,116		(436)				152,680
40104	County Treasurer	217,376	199,325	888	223,276	6,698	216,578	2,807	(2,064)	1,550			218,871
40105	Tax Extension & Collection	23,203	0	13,303	23,203	696	22,507	(2,807)	0				19,700
40106	County Clerk/Recorder	358,929	313,358	9,255	368,320	11,050	357,270	(312)	(3,690)				353,268
40107	Elections	102,235	39,241	3,500	146,060	4,382	141,678	312	0				141,990
40108	Supervisor of Assessments	294,624	220,503	7,943	271,507	8,145	263,362		(2,382)	2,450	4,225		267,655
40109	Board of Review	13,424	8,074	800	13,424	403	13,021		0				13,021
40110	Information & Communications	133,518	95,280	4,120	130,209	3,906	126,303		(654)	(7,760)			117,889
40112	Miscellaneous	75,355	0	0	75,355	2,261	73,094		0	3,760	2,615	5,000	84,469
41121	County Sheriff	1,574,894	1,272,116	2,400	1,555,917	46,678	1,509,239	3,362	(7,581)				1,505,020
41122	Safety Building	568,889	408,352	0	577,787	17,334	560,453	13,034	(3,690)				569,797
41123	Communications	666,827	583,914	0	687,965	20,639	667,326	30,139	(3,808)				693,657
41124	Court Security	138,305	88,174	0	139,674	4,190	135,484	(41,310)	(436)				93,738
41125	Emergency Management	21,620	3,061	0	21,661	650	21,011	(150)	0				20,861
41126	Merit Commission expenses	6,500	0	0	6,500	195	6,305	(2,305)	0				4,000
41127	County Coroner	50,585	25,688	110	51,375	1,541	49,834	-	-				49,834
42131	Courts	172,793	103,024	500	173,557	5,207	168,350		0				168,350
42132	Probation Department	370,381	349,559	1,374	379,133	11,374	367,759		(3,254)				364,505
42133	Circuit Clerk	287,843	267,794	7,368	295,824	8,875	286,949		(3,573)				283,376
42134	States Attorney	459,680	424,292	1,800	464,276	13,928	450,348		(2,884)				447,464
44153	Animal Control	106,011	75,663	4,367	107,655	3,230	104,425		(1,191)				103,234
44159	Regional Supt. of Schools	50,943	0	0	50,943	0	50,943		0		1,818		52,761
45162	Economic Development/Planning	0	0	0	0	0	0		0				0
45163	Zoning & Building Code Admin.	231,338	175,880	2,367	218,473	6,554	211,919		(1,500)				210,419
Sub Total		6,325,355	4,903,127	62,389	6,371,978	189,631	6,182,347	0	(37,579)		8,658	5,000	6,158,426
44157	Social & Environmental Service*	603,085	0	0	600,585	0	600,585				1,600	200,000	802,185
TOTAL		6,928,440	4,903,127		6,972,563	189,631	6,782,932	0	(37,579)		10,258	205,000	6,960,611
Round 1 General Fund Revenue Estimate:													6,551,854
Round 2 General Fund Revenue Estimate:													6,454,789
Round 3 General Fund Revenue Estimate:													6,463,719
Round 3 General Fund Revenue Estimate revised as of 11/10/09													6,741,499
General Fund deficit as of 7/08/09:													(423,324)
General Fund deficit w Rd. 1 Revenue & 3% target decrease													(231,078)
General Fund deficit - 3% target decrease plus - 0% health insurance increase - as of 8/27/09:													(203,757)
General Fund deficit - after Round 2 revenue estimates - as of 9/21/09:													(300,822)
General Fund deficit - after Round 3 revenue estimates - as of 10/02/09:													(291,890)
General Fund deficit - after Budget workshops - as of 11/19/09:													(219,110)

General Fund Targets
FY2010 Target Amounts

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Detail of revisions to initial FY2010 target amounts as approved by the Finance Committee/County Board									
7/30/2009	Miscellaneous budget - mandatory existing contract increase - audit \$2,615								
8/17/2009	Targets reduced (during joint budget meetings 8/17,8/19,8/25,8/27) per actual employee health insurance rate increase (0% vs. 8%)								
8/19/2009	Social & Environmental target increased \$1,600 per Rich Machula per estimates for FY2010 DOAP and 5311 transit grants								
8/27/2009	Information & Communication target decreased \$7,760 to shift postage and copier expenses to appropriate GF budget(s)								
8/27/2009	County Treasurer increased \$1,550 for shift of copier maintenance service expense from I & C budget								
8/27/2009	Supervisor of Assessments increased \$2,450 for shift of copier maintenance (\$1,450) and IFT(\$1,000) for future copier replacement from I & C budget								
8/27/2009	Miscellaneous increased \$3,760 for shift of postage machine costs (\$3,520) and postage machine phone service (\$240) from I & C budget								
8/27/2009	ROE target increased \$1,818 per tri-county agreement (RECURRING)								
8/27/2009	Supervisor of Assessments increased a total of \$4,225 for salary/benefits increase for promotion of Deputy to Chief Deputy, necessary expense (RECURRING)								
10/14/2009	Miscellaneous increased \$5,000 for GASB 45 Actuarial Study (NON-RECURRING)								
10/14/2009	Social & Environmental increased \$200,000 for ARRA JDC Transit capital grant to expand transit building (NON-RECURRING)								

**Summary of Interfund Transfers
FY2010 Policy Schedule**

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FY2010						
From	To	Amount	Dept.	Purpose	Scheduled date of transfer	Completed date
001-40103-990	048-39922.393	\$0	County Administrator	computer equipment & software reserve		
001-40104-990	048-39922.394	\$0	Treasurer	equipment replacement reserve		
001-40106-990	048-39922.390	\$2,500	Clerk/Recorder	reader/printer reserve	1/1/2010	
001-40106-990	048-39922.396	\$0	Clerk/Recorder	yearbook reserve		
001-40106-990	048-39922.397	\$0	Clerk/Recorder	plat scanning project		
001-40107-990	048-39922.395	\$0	Elections	election program reserve		
001-40108-990	048-39922.391	\$1,000	Assessments	Assessment office copier replacement reserve	6/1/2010	
001-40108-990	048-39922.400	\$1,476	Assessments	computer equipment reserve	6/1/2010	
001-40110-990	048-39922.391	\$0	Info. & Comm.	Assessment office copier replacement reserve		
001-40110-990	048-39922.406	\$2,500	Info. & Comm.	JODAV server replacement reserve	1/1/2010	
001-40110-990	048-39922.407	\$300	Info. & Comm.	firewall replacement reserve	1/1/2010	
001-41121-990	038-39922	\$84,000	Sheriff	vehicles	semi annual 2/1,8/1	
001-41127-990	048-39922.408	\$2,677	Coroner	future vehicle or equipment needs	11/1/2010	
001-45163-990	048-39922.399	\$0	Zoning & Building	auto replacement reserve		
001-45163-990	002-39922	\$8,646	Zoning & Building	Highway Dept. overhead charges	1/1/2010	
001-42134-990	048-39922.401	\$0	States Attorney	computer equipment reserve		
		\$103,099	subtotal of scheduled transfers out of General Fund			
007-41128-990	001-39960	\$180,327	ETSB (911)	ck writing Treas., wages (4) Comm's Officers	quarterly 2/1,5/1,8/1,11/1	
007-41128-990	001-39913	\$1,000	ETSB (911)	audit fees	8/1/2010	
007-41128-990	001-39966	\$12,128	ETSB (911)	for IT support program	semi annual 1/1,7/1	
007-41128-990	012-39954	\$12,112	ETSB (911)	SS, MC for Communications Officers (4)	quarterly	
007-41128-990	013-39954	\$23,399	ETSB (911)	IMRF for Communications Officers (4)	quarterly	
007-41128-990	058-39977	\$3,000	ETSB (911)	GIS service contract	11/1/2010	
002-43141-990	058-39921	\$20,000	Highway Fund	GIS support & ortho flight reserve	1/1/2010	
002-43141-990	001-39910	\$9,500	Highway Fund	audit fees	8/1/2010	
002-43141-990	016-39935	\$2,000	Highway Fund	reimbursement for share of 2009 cost/fee study	1/1/2010	
002-43141-990	001-39966	\$5,000	Highway Fund	for IT support program	8/1/2010	
006-43142-990	002-39917	\$100,000	MFT Fund	equipment rental	11/1/2010	
011-43145-990	002-39944	\$100,000	County Aid to Bridges	reimbursement of engineering fees	11/1/2010	
003-44151-990	001-39911	\$7,700	Public Health Fund	audit fees	8/1/2010	
003-44151-990	001-39966	\$12,000	Public Health Fund	for IT support program	semi annual 1/1,7/1	
003-44151-990	016-39935	\$2,000	Public Health Fund	reimbursement for share of 2009 cost/fee study	1/1/2010	
003-44151-990	017-39940	\$14,610	Public Health Fund	workers comp, liability, auto, insurance	6/1/2010	
003-44151-990	055-39928	\$0	Public Health Fund	building reserve	1/1/2010	
003-44151-990	046-39921	\$100,000	Public Health Fund	catastrophic health emergency	1/1/2010	
067-47199-990	003-39945	\$100,000	Public Health Fund	H1N1 grant	2/1, 6/1, 11/1	
014-44156-990	001-39967	\$2,600	708 Mental Health Fund	administrative assistance	semi annual 5/1,11/1	

**Summary of Interfund Transfers
FY2010 Policy Schedule**

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026-44152-990	001-39915	\$2,680	Home Health Care Fund	payroll & claims services	monthly	
026-44152-990	003-39924	\$11,700	Home Health Care Fund	rent	monthly	
026-44152-990	001-39912	\$1,642	Home Health Care Fund	audit fees	8/1/2010	
026-44152-990	001-39966	\$3,200	Home Health Care Fund	for IT support program	semi annual 1/1,7/1	
026-44152-990	017-39915	\$5,926	Home Health Care Fund	workers comp & liability insurance	6/1/2010	
026-44152-990	054-46178	\$0	Home Health Care Fund	capital facilities	11/1/2010	
020-44154-990	001-39916	\$70,000	Rabies Control Fund	fee transfer for Animal Control	quarterly 2/1,5/1,8/1,11/1	
020-44154-990	048-39916	\$1,500	Rabies Control Fund	computer equipment reserve	1/1/2010	
005-44151-990	003-39943	\$39,400	Public Health Bioterrorism Fund	bioterrorism preparedness grant	9/1/2010	
027-45161-990	001-39914	\$67,535	Tourism Promotion Fund	administrative services fee	monthly	
027-45161-990	001-39961	\$4,000	Tourism Promotion Fund	tourism audit fees	8/1/2010	
027-45161-990	001-39966	\$7,200	Tourism Promotion Fund	for IT support program	semi annual 1/1,7/1	
027-45161-990	032-39919	\$20,000	Tourism Promotion Fund	capital facilities	11/1/2010	
056-45164-990	027-39929	\$99,730	Tourism LTCB Grant Fund	tourism grant funds	3 times per year	
042-46171-990-438	066-39947	\$10,000	General Capital Invest. Fund	for study of JDC Emergency Com System	1/1/2010	
029-47183-990	001-39966	\$3,000	Circuit Clerk Automation Fund	for IT support program	2/1/2010	
052-47185-990	001-39936	\$10,000	Maintenance & Child Support	for General Fund	2/1/2010	
024-47196-990	001-39964	\$624	Working Cash Fund	accumulated interest	11/1/2010	
033-47187-990	001-39966	\$3,500	Probation Services	for IT support program	1/1/2010	
033-47187-990	001-39937	\$13,200	Probation Services	to help offset cut in state salary reimbursement	semi annual 1/1, 7/1	
058-47189-990	064-39925.417	\$25,000	GIS Automation Fund	digital orthophotography project 2011	3 times per year	
058-47189-990	064-39925.430	\$600	GIS Automation Fund	section corner remonumentation project	1/1/2010	
058-47189-990	064-39925.403	\$4,500	GIS Automation Fund	capital equipment reserve	6/1/2010	
064-46180-990	016-39935	\$6,000	GIS Capital Eq. & Invest. Fund	reimbursement for share of 2009 cost/fee study	1/1/2010	
058-47189-990	001-39966	\$3,500	GIS Automation Fund	for IT support program	1/1/2010	
058-47189-990	064-39925.431	\$900	GIS Automation Fund	future address atlas printing	1/1/2010	
012-48116-990	001-39938	\$282,667	Social Security Fund	Social Security/Medicare for GF departments	each pay period	
013-48117-990	001-39939	\$424,879	IMRF Fund	IMRF/SLEP for GF departments	each pay period	
016-49197-990	tbd	\$130,000	Contingency Fund	unanticipated expenses	as needed	
		\$1,127,882	subtotal of scheduled transfers into General Fund			
Policy Statement:						
The interfund transfers memorialized above represent all transfers scheduled and approved as part of the County's FY2010 Budget. This policy sets forth a schedule for these financial transactions to occur. The intent of this policy is to formally designate the period in which these transactions are to occur and to formally document that they have been completed. The intent of this policy is to provide a basis for scheduling and recording these transactions so as to help ensure the continuity of our accounting records as we move through the fiscal year.						

Summary of Unfunded Requests FY2010 **Approved 10-22-09**

Amount	Department/Fund	Line Item	Account Title	Notes
\$ 10,000	Emergency Services Communications	066-41130-810	Equipment	Jo Daviess County Communications System
\$ 21,000	Capital Equipment Fund	048-46172-810	Equipment	Township Assessor's software incentive program
\$ 10,000	Courthouse	001-40101-810	Building	Maintanence and repair of Courthouse exterior walls and downspouts
<hr/>				
\$ 41,000	Total approved			

The above unfunded activities requests were approved with appropriation from the General Capital Investment Fund.

SUMMARY OF SPECIAL FUNDS

Expenditures

PROPOSED ANNUAL BUDGET

FY2010

		Year Ending Nov. 30 2006 ACTUAL	Year Ending Nov. 30 2007 ACTUAL	Year Ending Nov. 30 2008 AUDITED		Year Ending Nov. 30 2009 9-mo. Actual		Year Ending Nov. 30 2010 Est. Actual PROPOSED	Difference from previous year	FY2010 Est. Fund Balance 12/1/09 11/30/10 BEGINNING ENDING	
					Budget						
	Public Safety	448,283	374,886	327,782	532,620	233,299	350,835	568,266	35,646	345,817	139,081
	Public Works	2,705,536	2,417,747	3,117,218	3,521,424	1,565,525	2,354,348	4,231,965	710,541	3,000,405	1,555,957
	Hlth, Educ, & SS	1,992,830	2,185,058	2,145,787	2,441,983	1,429,879	2,175,669	2,815,915	373,932	1,829,725	1,606,315
	Econ. & Physical Develop. & Plan.	1,795,604	1,664,833	1,518,796	1,642,354	1,000,364	1,437,565	1,249,021	(393,333)	609,006	523,159
	Capital Investment	360,230	510,181	316,388	1,317,005	487,015	592,142	1,025,702	(291,303)	2,242,087	1,918,922
	Special Funds	592,445	627,894	434,428	544,779	333,103	477,650	609,024	64,245	580,036	526,301
	Employee Benefit & Insurance	757,595	803,508	872,593	954,500	713,450	967,420	1,046,590	92,090	709,648	807,084
	Contingencies	93,931	22,654	10,290	158,000	49,918	70,000	130,000	(28,000)	120,792	2,892
	Total	8,746,453	8,606,762	8,743,281	11,112,665	5,812,552	8,425,629	11,676,483	563,818	9,437,517	7,079,712
	41000 Public Safety										
41128	ETSB/911 Fund	399,743	341,693	303,580	515,020	225,881	335,020	550,466	35,446	328,066	121,380
41129	Sheriff's Forfeiture Fund	34,726	27,904	21,949	4,600	5,904	4,665	4,800	200	10,320	10,520
41121	DUI Fund	9,227	3,526	1,530	5,000	1,514	4,750	5,000	-	6,338	4,838
42134	State's Attorney Drug Forfeiture Fund	4,586	1,763	678	3,000	-	1,400	3,000	-	252	252
42134	State's Attorney Diversion Program	-	-	45	5,000	-	5,000	5,000	-	841	2,091
	Total Public Safety	448,283	374,886	327,782	532,620	233,299	350,835	568,266	35,646	345,817	139,081
	43000 Public Works										
43141	County Highway Fund	1,016,628	1,038,193	1,054,692	1,412,162	839,487	1,050,086	1,537,026	124,864	977,993	733,368
43142	County Motor Fuel Tax Fund	692,661	645,122	649,178	799,262	407,068	799,262	599,939	(199,323)	253,156	268,217
43143	Federal Aid Matching Fund	664,677	1	-	300,000	-	80,000	750,000	450,000	933,999	499,957
43145	County Aid to Bridges Fund	331,569	734,432	1,413,348	1,010,000	318,969	425,000	1,345,000	335,000	835,257	54,415
	Total Public Works	2,705,536	2,417,747	3,117,218	3,521,424	1,565,525	2,354,348	4,231,965	710,541	3,000,405	1,555,957
	44000 Health, Education & Social Services										
44151	Public Health Fund	1,039,440	1,122,492	1,114,735	1,237,430	752,670	1,079,928	1,326,201	88,771	828,805	720,488
44152	Home Health Care Fund	494,800	576,457	520,660	639,046	388,093	554,140	603,950	(35,096)	746,204	784,754
44154	Rabies Control Fund	67,026	67,000	68,030	70,000	55,000	70,000	71,500	1,500	24,439	24,921
44155	Dog Fund	350	450	500	13,300	-	13,000	300	(13,000)	8,536	8,386
44156	708 Mental Health Fund	291,500	315,053	323,119	351,185	171,329	343,272	338,347	(12,838)	15,349	15,349
44158	Extension Education Fund	70,564	73,748	77,092	82,642	28,407	82,681	80,442	(2,200)	1	1
44160	HHC Memorial Fund	-	-	1,766	2,000	-	400	500	(1,500)	3,820	3,840
005-44151	Public Health Bioterrorism Fund	27,505	24,860	38,436	30,130	30,130	30,130	39,900	9,770	43,668	43,548
015-44151	Public Health Foundation	1,645	4,998	1,450	4,250	4,250	2,118	2,775	(1,475)	5,854	3,079
44162	Public Health Catastrophic Emergency	-	-	-	12,000	-	-	252,000	240,000	153,048	1,948
47199	PH Emergency Response Grant Fund	-	-	-	-	-	-	100,000	100,000	-	-
	Total Hlth, Educ, & SS	1,992,830	2,185,058	2,145,787	2,441,983	1,429,879	2,175,669	2,815,915	373,932	1,829,725	1,606,315
	45000 Econ. & Physical Development & Planning										
45161	Tourism Promotion Fund	1,657,140	1,404,748	1,363,591	1,530,631	899,641	1,336,842	1,138,291	(392,340)	608,466	522,615
45161	State LTCB Matching Grant Fund	107,014	97,178	103,878	100,723	100,723	100,723	99,730	(993)	2	2

Jo Daviess County, IL
Annual Budget
FY2009

11/18/2009

		Year Ending	Year Ending	Year Ending		Year Ending		Year Ending		FY2010
		Nov. 30	Nov. 30	Nov. 30		Nov. 30		Nov. 30		Est. Fund Balance
		2006	2007	2008		2009		2010		12/1/09 11/30/10
		ACTUAL	ACTUAL	AUDITED	Budget	9-mo. Actual	Est. Actual	PROPOSED	Difference from previous year	BEGINNING ENDING
45165	Rentech Energy Escrow Fund	31,451	162,908	51,327	11,000	-	-	11,000	-	538 542
Total Econ. & Physical Develop. & Plan.		1,795,604	1,664,833	1,518,796	1,642,354	1,000,364	1,437,565	1,249,021	(393,333)	609,006 523,159
46000 Capital Investment										
46171	General Capital Investment Fund	133,518	306,825	142,639	542,445	247,015	302,647	286,000	(256,445)	482,001 202,251
46172	General Capital Equip. Rplc. Fund	178,872	48,535	25,466	123,507	52,941	68,386	46,720	(76,787)	279,575 244,308
46173	Public Health Capital Investment Fund	-	2,095	-	50,000	17,316	17,316	-	(50,000)	421,811 427,061
46174	Highway Capital Investment Fund	-	-	-	-	-	-	-	-	341 341
46161	Tourism Capital Development Fund	-	-	4,125	5,000	-	5,000	5,000	-	259,316 280,716
46177	Economic Development Invest. Fund	47,840	47,872	55,496	435,053	44,696	67,270	450,882	15,829	624,899 577,557
46178	HHC Capital Equipment Fund	-	-	-	30,000	3,460	7,500	-	(30,000)	45,772 46,012
46179	Sheriff Vehicle Fund	-	104,854	88,663	107,000	102,719	107,000	107,000	-	45,620 45,620
46180	GIS Capital Equipment & Investment Fund	-	-	-	14,000	12,968	11,123	16,000	2,000	78,652 95,056
41130	Emergency Services Communications	-	-	-	10,000	5,900	5,900	114,100	104,100	4,100 -
Total Capital Investment		360,230	510,181	316,388	1,317,005	487,015	592,142	1,025,702	(291,303)	2,242,087 1,918,922
47000 Special Funds										
47107	Election Equipment Upgrade	150,694	33,803	24,640	35,000	1,571	1,571	35,000	-	759 759
47181	Recorder Automation Fund	45,526	116,607	28,600	45,000	22,109	38,500	45,000	-	81,425 81,425
47182	County Clerk Automation Fund	-	7,427	-	4,000	-	-	4,000	-	26,647 24,523
47183	Circuit Clerk Automation Fund	26,119	24,720	24,061	33,000	33,000	33,000	53,000	20,000	100,714 85,714
47184	Court Document Storage Fund	32,487	9,653	10,378	25,000	17,856	25,000	30,000	5,000	68,161 54,161
47185	Maintenance/Child Support Fund	10,000	10,000	10,000	15,000	10,000	15,000	10,000	(5,000)	81,750 85,750
47197	Circuit Clerk Operations & Admin. Fund	-	-	-	500	500	500	2,000	1,500	10,307 12,307
47186	County Treasurer Automation Fund	-	3,000	2,994	3,000	-	3,000	4,000	1,000	8,464 6,414
47187	Probation Services Fund	58,608	27,830	34,425	48,600	21,580	32,900	61,200	12,600	89,982 62,782
47188	Probation EMHD Fund	-	243	1,390	3,000	90	180	2,100	(900)	4,403 3,763
47189	GIS Automation Fund	179,859	200,249	170,758	190,679	143,534	188,485	196,813	6,134	82,216 72,653
47191	Special Services Area #1 Fund	40,205	40,185	40,056	50,000	30,039	50,013	70,000	20,000	0 0
47192	Special Services Area #2 & 4 Fund	48,311	53,864	61,270	62,000	37,542	62,001	64,800	2,800	- -
47198	Special Services Area #5 Fund	-	-	24,452	27,500	15,282	27,500	28,611	1,111	- -
47193	D.A.R.E. Fund (Fund closed)	635	529	1,403	-	-	-	-	-	- -
47177	Small Rental Properties Program	-	99,783	-	-	-	-	-	-	- -
47199	Sale in Error Fund	-	-	-	2,500	-	-	2,500	-	25,209 36,051
Total Special Funds		592,445	627,894	434,428	544,779	333,103	477,650	609,024	64,245	580,036 526,301
48000 Employee Benefit & Insurance										
48116	Social Security Fund	228,681	251,625	262,118	279,113	200,382	278,113	285,282	6,169	168,987 169,441
48117	IL Municipal Retirement Sys. Fund	294,409	323,141	356,678	373,472	270,679	372,472	428,062	54,590	226,183 266,376
48118	Insurance Fund	234,505	228,743	253,797	301,915	242,389	316,835	333,247	31,332	314,478 371,268
Total Employee Benefit & Insurance		757,595	803,508	872,593	954,500	713,450	967,420	1,046,590	92,090	709,648 807,084
49000 Contingency										
49197	Contingency Fund	93,931	22,654	10,290	158,000	49,918	70,000	130,000	(28,000)	120,792 2,892
Total Contingency		93,931	22,654	10,290	158,000	49,918	70,000	130,000	(28,000)	120,792 2,892
Grand Total Special Fund Expenditures		8,746,453	8,606,762	8,743,281	11,112,665	5,812,552	8,425,629	11,676,483	563,818	9,437,517 7,079,712

ORGANIZATION CHART OF JO DAVIESS COUNTY GOVERNMENT

