Ogle County Finance & Insurance Committee Meeting
Tentative Minutes
July 14, 2009

1. Call to Order: Chairman Lyle Hopkins called the meeting to order at 1:03. Members present: Hopkins, Diehl, Kenney, Rice, White, Gronewold, Saunders. Also present Jim Barnes, Bob DeArvil, Lynne Kilker, Becky Huntley, Sheriff Beitel, Steve Rypkema, Doreen O'Brien, Meggon McKinley, Vinde Wells, Michele Miller

2. Approval of Minutes: June 10, 2009: Motion by Gronewold to approve the minutes, 2nd by Kenney. Motion carried.

3. Approval of Monthly Invoices:
    a. Treasurer Invoices: Motion by Rice, 2nd by Saunders to approve the Treasurer bills in the amount of $3,781.84. Motion carried.
    b. Finance & Administrator: Motion by Saunders, 2nd by Diehl to approve the Finance & Administration invoices in the amount of $13, 408.49. Motion carried. It was noted that this includes the final bill for the audit.

4. Public Comment: Michele Miller of the Sauk Valley Community College Small Business Development Center (SBDC) updated the committee regarding their situation where matching funds have been cancelled resulting in a lack of Small Business Administration (SBA) support for the 6 counties they support, including Ogle. She reported that since 2001, SBA office has helped over 1800 people start small business with 18,000 hours of support logged. That's 5.69 hours per client and 8% of the SBDC's time spent with Ogle county people. They've helped create 155 small businesses, retained 152, helped with 7 acquisition and 7 expansions. For every $1 spent, $4 is returned to the community on tax revenue. They have 2 employees covering their 6 counties and with Highland Community's funding ending, the office closed on June 30, 2009. The proposed plan is to obtain $15,000 funding by private entities and other counties and work under Blackhawk RCD at least until December 31. Out of the 2 offices, they hope they can keep one open. They are just $2,000 short of their goal. After December 31, they will have to request more funds. Their goal is to be able to charge for services they can't currently charge for, like strategic planning and other consulting opportunities small businesses need once they are established. They are striving for self sustainability model within 2-3 years.

5. Insurance Report:
    a. Builders Risk: Rice clarified we have chosen to go with the Builders Risk offered by Ringland-Johnson Corporation on the courthouse renovation project because the fee quoted was less than Query Insurance's fee. Query clarified that without earthquake and flood coverage, it's actually $5,500, which is less than Ringland-Johnson's quote. Rice will follow up with

Ringland Johnson to clarify what is included in their rate to ensure we've secured the least expensive rate.

b. Property/Liability- Query reported we did have a recent claim where a vehicle was totaled but no one was hurt. It was a $17,000 loss and our new insurance company was very quick to respond. Query also clarified the question from last meeting that if an employee is traveling en route to work, and within the scope of their duties, they should be compensated if an accident happens. He also noted, however, there is always discretion applied to each situation based on the circumstances.

Brett Webb from Group Administrators then reported on the County's health insurance renewal noting they shopped 15 markets and Marlton came back with best option. Discussion followed. John Coffman reported that prescriptions stayed flat for the coming year and that we are 12% under the expected claims. White motioned to stay with the $60,000 self insurance plan with Marlton and 3% increase. 2nd by Rice. Motion carried.

Health Insurance Amendment: Webb clarified the dependent coverage age update has been raised to age 26 as of June 1, 2009. This is a precedent set by state law, required for all government bodies in Illinois with a fully insured plan. This allows dependents living at home and under age 26 to be covered regardless of whether they are of student standing or not. Coffman clarified there will be no increase this year due to this change, but that there may be a tax status implication requiring the County to send a 1099 in certain situations to prove eligibility. Webb is checking into this for the County. Kenney made a motion to approve the health insurance amendment regarding the eligible class of dependents as discussed. Rice 2nd. Motion carried.

Coffman requested printing new benefits books for the county since this is the third amendment. The committee instructed him to do so, using funds from the insurance fund.

The committee then discussed whether or not to pass the 3% increase on to the County employees. Coffman clarified that we've had very few claims and the fund has benefited as a result. He also noted that part of the benefit of being self insured is that we can pass back savings to those on our plans that have contributed to the low claims. Coffman credited Rice with good management of our insurance plans and funds to help bring the claims balance up to a positive $1.2 million. Coffman noted 2006 was the last year we totally absorbed the increases. Final discussion followed, then White motioned not to pass any rate increases to County employees and agencies. Rice 2nd. Motion carried.

It was asked if the Risk Report by Susan Ogle impacted the county at all. Meggon McKinley noted the materials had just been forwarded and would be reviewed for the next committee's meeting. Query noted the report and conversations seemed to indicate the county was in good shape. There were some recommendations that will be going to the Personnel Committee for incorporation into the County Personnel Manual.

c. Nash Center Employee Benefit for 2010- Meggon McKinley recapped the meeting she, Beth Fridley, and Carol Erickson had with Erin Folk of Nash Center to negotiate a corporate discount to all County employees and board members. Last year, the target was for 20 employees to participate and 30 actually obtained memberships. We would like to offer this program again this year as a cost effective benefit to the employees. The annual rates will remain the same this year; $100 for individuals and $200 for families. This is about half of the full fees. Nash is asking for another $2,000 county donation to cover the expense. This would be paid out of insurance claim fund. The membership would cover use of the facility, but not the classes offered at Nash. Employees would have a one week free trial period and open enrollment during August 10-15, 2009. If someone is on vacation and can't enroll that week, they can enroll any time in August as long as the department head submits a letter of authorization on the employee's behalf to the Nash Center stating they were indeed on vacation. Employees can see the Treasurer to have the fee directly deducted from their paycheck (maximum of 4 payroll deductions.) Kenney motioned to continue with this offering this year. White 2nd. Motion carried.

6. Finance Report –
   a. 2009 Revenues – John Coffman passed out the most current revenue projection report for 2009 and 2010, reporting that things are not improving. For current 09, it appears we could be down between $500,000-$700,000. New numbers have come in since last update. For 2010, Coffman reported it is possible we might be down as much as $1,000,000. Coffman walked through the report with the following highlights/explanations:
      - Property taxes for 2010; the EAV is projected to up 2.5% in 2010, driving a small increase. White noted how fortunate our county is to be so diversified and no real spikes in past years, although he has concern about what we might see in 2012 when new home assessed values start to catch up. Coffman reminded the group these projections are his best estimates and welcomes input.
      - State income tax: April funds that came in July was down $69,000 from last year, and a month later. May was down another $37,000. Coffman notes we would be lucky to get $1,900,000 instead of the $2,500,000 we budgeted.

- Sales tax: tapering off a little the last few months and is .25% down over the prior year.
- Fees and Personal Property Tax Replacement Tax; Interfund transfers from Officers Fund and personal property tax replacements are down. $1,900,000 is budgeted, but we'll be lucky to get $1,150,000 in with recent personal property tax replacement estimates from the state $150,000 less than previously expected.
- Interest: Interest is down because rates are terrible, with no expected change any time soon. YTD through June 2009 = $24,000 interest compared to last year's $79,000.
- Circuit clerk fees: $100k under what had budgeted and we're already $80,000 short so Coffman left it flat for 2010 projections. Coffman noted it would be helpful to understand if there are statutes governing which fees get paid first when people are assessed fines and fees.
- Zoning fees; it was aggressive to budget $60,000 thinking the wind mills would help and activity would be up, but it didn't happen. This has been reduced for 2010.
- Sheriff fees; these appear on track to where we budgeted. Intergovernment reimbursements were budgeted at $100,000 this year (state and federal reimbursements) and we've used the balance that had accumulated. OEMA had extra accumulated, usually had $40,000 out of it, but bumped it up $65,500 in past years to pull down balances. New revenue last year that helped us was 911 reverse & communication expenses – left this flat going forward.

Coffman summarized that this year we budgeted $13,443,000 and it looks like we'll have revenues of $12,758,000 with $200,000 going back into the Officers Fund. White asked what is available for the shortfall, and Coffman says perhaps $600,000 - $700,000 but if we do this, we'll be tight by the time we get to June next year. We could have to loan ourselves money if we go down that road to keep the cash flow moving they way we need it to. Coffman reminded the committee these are best guesses and estimates with many variables.

7. Administrator Report:
   a. 2009 Expense Summary- McKinley summarized where each department expects to be in 2009. Currently, three departments have told her of expected overages; $28,000 in the Circuit Clerk due to expected salary overages, $20,000 in the insurance fund because the budget was set just too close for what was needed, and Probation currently anticipates $7,643 planned overages for the juvenile detention fees, discussed and approved earlier in the year. The County Clerk & Recorder expects to be under budget this year, as does Zoning. Lower than expected fuel expenses have

helped these and other departments this year. White asks the committee if we want to make deeper cuts this year to cushion the impact of next year's significant shortfall. Saunders agrees it must be considered. White would like to know what services would have to be cut in each department to make up for the revenue shortfall, since we can't spend the money if it is not there. He noted a balanced budget has been the key every year to Ogle County's past success and this is going to be a tough job to do this year. Rice noted we must keep a balanced budget and do the hard work of downsizing our budgets this year to cushion next year's decline. He noted we can start controlling things this year, or wait until next year. The committee agreed we must start controlling things now.

McKinley noted that for 2010 budgets, the department heads have been working to keep their budgets at $0 growth, even allowing for the raises in union contracts, and have not had to factor in service cuts or lay offs to stay at $0 growth. But that will change with cuts. Becky Huntley asked if those departments who always give funds back at the end of the year will be recognized and rewarded. White agrees that should be taken into consideration. McKinley says each budget must be reviewed individually instead of an assumption that all must cut equally. It must be based on need and opportunity so that overall, the general fund cuts are as set by the Finance Committee. The Sheriff noted he has already made reductions of $39,000 this year, expecting this revenue environment. He noted his salary pay obligations through the union contracts are already at $179,000. He is looking to cut out training (even though that presents a risk) paying national training out of his own pocket, squeezing a lot of other things wherever possible. If in the 2010 budgets we have to reduce any more, there Sheriff notes he will be forced to look at reducing holidays (which cost $12,000 per day) because while there used to be 8, now there are 14, and then cutting staff. He will be asking the unions what they think we can do to avoid cuts. Coffman noted he has never seen this type of revenue decrease in all his time as Treasurer or on the County Board. McKinley provided a brief economic summary noting the high unemployment is projected to lag through 2010 and even 2011, which is the place where Ogle County gets hit very hard, keeping fees down, and purchase activity low. With the state's financial troubles, many counties are in for a continued tough time in 2010 and 2011. Other counties are experiencing drastic cuts. McKinley is collecting that data and will provide it as she receives it. White commented manufacturing is still not looking good. Many are saying if things don't turn in 10 months, they'll have to shut their doors. Coffman noted that banks don't want to take money. Fed funds are down, and we just can't get a return anywhere on our money.

McKinley asked the committee what it is they are asking the departments to do now as they prepare the final 2010 budgets this month for the

committee review next month. White noted we must cut in 2009, and we must educate the board on how critical this crisis is. Discussion followed and the committee agreed to make 3% reduction in the general fund budget yet this year, and another 7% reduction for 2010. McKinley will work with the department heads to submit such budgets for approval.

b. Payments in Vacation Summary -McKinley then passed out a summary of which departments regularly utilize payments in vacation, noting the most common uses are for utility bills, fuel reimbursements to the Sheriff, and timely employee reimbursements for travel & related expenses. The Sheriff is working to pull appropriate IT bills and janitorial supplies out of the vacation payment cycle.
c. LRP Fund Reporting - Kim Stahl reported that Coffman and McKinley have been working on a report format to show LRP project budgets and expenditures to date over multiple years. The LRP Committee approved the format and will look for the monthly reporting to begin next month.
d. Holabird & Root Fees from 14 month Project Delay- Stahl reported that the LRP Committee advised McKinley to work with Ben Roe and Holabird & Root to review the legitimacy of the additional $31,000 fees presented and address servicing concerns of the committee. McKinley will set the meeting and report progress to the committee.

8. New Business –
   a. 2010 Budget Process- covered as noted above
   b. Nick Sakellariou written response to "me too" clause questions- Kenney reported this information was reviewed at the Personnel Committee and there is no projected impact of the "me too" clauses in the Circuit Clerk's union contract because there is currently equity across all groups and we will not be giving any across the board raises this year. The letter will be emailed to the Board members this week.
   c. Wage Study Update-Kenney also reported that Heuer and McKinley took the wage study to completion by identifying the salary range classifications of the employees that took the EA study. Additional market studies will be needed for the departments that didn't participate to confirm their salary ranges; the Sheriff's and Circuit Clerk's. McKinley noted she would be able to spearhead those studies prior to the 2010 contract negotiations. The Personnel Committee will finalize the salary data and recommend salary wage caps next month.
   d. Watt Building Mileage Reimbursement- McKinley noted she asked for this to be on the agenda because it seemed there remained confusion from last month's discussion. The issue is where to expense the miles Watt Building employees incur for driving to pick up the mail in Oregon, which is likely $2,500 per year. Discussion followed and White motioned to keep these reimbursements in the department's operational budgets. Rice 2nd. Motion carried.

e. Blackhawk Hills SBA Request- Rice motioned to approve $1,000 out of LRP one time for the Black Hawk Hills Small Business Administration funding request. Kenney 2nd. Motion carried.
f. Blackhawk Hills NIU Broadband Grant Request – Rice motioned to approve $1,000 out of LRP one time for the Black Hawk Hills NIU Broadband grant writing request. Saunders 2nd. Motion carries
g. Village of Progress Request- Village of Progress has incurred cash shortfalls as a result of state payment timing and asked the County to advance approved payments to them. Kenney motioned to approve this request, Saunders 2nd. Motion carried. .

9. Old Business –
   a. Shortfall in Circuit Clerk Budget- looking to cut budgets 3% this year, 7% next year, and so funding options from the General Fund are not available.
   b. Help Reading IMRF Audit – Becky Huntley distributed an informative article and asked the committee to read it. Coffman reminded the group that if we do not want to opt into 10% for next year, we must let them know by August 31 and requested this be placed on next month's agenda. Said before we would want to make a payment for 2010.

10. Adjournment – Chairman Hopkins adjourned the meeting at 3:21

Respectfully submitted,
Meggon McKinley, Ogle County Administrator

Lyle Hopkins – Chairman

Ogle County

Budget Worksheet Report

Account Number	Description	2004 Actual Amount	2005 Actual Amount	2006 Actual Amount	2007 Actual Amount	2008 Actual Amount	2009 Board	6/30/2009 Actuals	2009 Projected	2010 Projected	
Fund: 100 - General Fund											
Revenues											
Department: 00 - Non-Departmental											
1 - Property Taxes											
3125	Property Tax	3,258,153.45	3,408,076.44	3,300,212.26	3,466,075.29	3,885,298.28	4,035,500.00	0.00	4,035,500.00	4,110,000.00	
3126	Mobile Home Tax	0.00	0.00	0.00	0.00	0.00	6,000.00	0.00	5,000.00	5,000.00	
3127	PILOT Payment	0.00	0.00	0.00	0.00	0.00	135,000.00	0.00	135,000.00	135,000.00	
	Account Classification Total: 1 - Property Taxes	**$3,258,153.45**	**$3,408,076.44**	**$3,300,212.26**	**$3,466,075.29**	**$3,885,298.28**	**$4,176,500.00**	**$0.00**	**$4,175,500.00**	**$4,250,000.00**	
2 - Fees & Fines											
3330	Cable TV Franchise Fees	36,482.86	40,186.07	45,176.81	51,820.52	56,432.40	50,000.00	57,059.47	57,000.00	56,000.00	
3372	Administrative Court Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
3380	Restitution	0.00	805.00	33.00	1,844.70	2,027.37	1,500.00	0.00	1,500.00	1,500.00	
	Account Classification Total: 2 - Fees & Fines	**$36,482.86**	**$40,991.07**	**$45,209.81**	**$53,665.22**	**$58,459.77**	**$51,500.00**	**$57,059.47**	**$58,500.00**	**$57,500.00**	
4 - Intergovernmental Revenue											
3110	State Income Tax	1,330,703.64	1,449,064.13	2,033,671.32	1,803,860.37	2,160,455.84	2,200,000.00	1,101,121.72	1,900,000.00	1,900,000.00	1887637
3120	Sales Tax	0.00	0.00	0.00	0.00	0.00	0.00				0
3120.10	Sales Tax $.0025 Portion	777,346.32	786,184.51	852,391.39	851,816.73	892,004.99	875,000.00	445,847.48	765,000.00	765,000.00	764310
3120.20	Sales Tax 1% Portion	391,598.04	350,385.91	401,901.50	463,851.94	426,424.40	450,000.00	284,288.70	480,000.00	480,000.00	487352.1
3120.30	Sales Tax Local Use Tax	277,163.05	525,084.55	290,274.41	296,840.88	298,967.84	325,000.00	216,023.12	365,000.00	365,000.00	370325.3
3160	Inheritance Tax Reimbursement	17,214.72	14,907.79	22,537.70	38,932.40	8,387.88	15,000.00	12,842.58	17,500.00	17,500.00	22015.85
	Account Classification Total: 4 - Intergovernmental Revenue	**$2,794,025.77**	**$3,125,626.89**	**$3,600,776.32**	**$3,455,302.32**	**$3,786,240.95**	**$3,865,000.00**	**$2,060,123.60**	**$3,527,500.00**	**$3,527,500.00**	
8 - Other Revenue											
3098	Estimated Beginning Balance	0.00	0.00	0.00	0.00	0.00	325,000.00		325,000.00	200,000.00	
3099	Fund Revenue Budget	0.00	0.00	0.00	0.00	0.00	0.00				
3999	Other Revenue	15,524.83	7,241.20	10,622.35	11,532.34	7,788.46	10,000.00	4,035.23	10,000.00	10,000.00	
	Account Classification Total: 8 - Other Revenue	**$15,524.83**	**$7,241.20**	**$10,622.35**	**$11,532.34**	**$7,788.46**	**$335,000.00**	**$4,035.23**	**$335,000.00**	**$210,000.00**	
9 - Interfund Transfers											
3900	Interfund Transfer In - County Officer & Personal Property	2,269,819.95	1,490,000.00	1,828,000.00	1,800,000.00	1,875,000.00	1,900,000.00	1,500,000.00	1,700,000.00	1,500,000.00	
	Account Classification Total: 9 - Interfund Transfers	**$2,269,819.95**	**$1,490,000.00**	**$1,828,000.00**	**$1,800,000.00**	**$1,875,000.00**	**$1,900,000.00**	**$1,500,000.00**	**$1,700,000.00**	**$1,500,000.00**	
	Department Total: 00 - Non-Departmental	**$8,374,006.86**	**$8,071,935.60**	**$8,784,820.74**	**$8,786,575.17**	**$9,612,787.46**	**$10,328,000.00**	**$3,621,218.30**	**$9,796,500.00**	**$9,545,000.00**	
Department: 01 - County Clerk/Recorder											
2 - Fees & Fines											
3530	Liquor License	24,866.66	26,949.99	23,075.00	23,224.99	23,000.00	25,000.00	19,937.50	25,000.00	25,000.00	
	Account Classification Total: 2 - Fees & Fines	**$24,866.66**	**$26,949.99**	**$23,075.00**	**$23,224.99**	**$23,000.00**	**$25,000.00**	**$19,937.50**	**$25,000.00**	**$25,000.00**	
3 - Licenses & Permits											

Ogle County

Budget Worksheet Report

Account Number	Description	2004 Actual Amount	2005 Actual Amount	2006 Actual Amount	2007 Actual Amount	2008 Actual Amount	2009 Board	6/30/2009 Actuals	2009 Projected	2010 Projected	
3542	County Licenses	2,750.00	2,625.00	2,700.00	2,250.00	2,275.00	3,000.00	2,100.00	2,500.00	2,500.00	
	Account Classification Total: 3 - Licenses & Permits	**$2,750.00**	**$2,625.00**	**$2,700.00**	**$2,250.00**	**$2,275.00**	**$3,000.00**	**$2,100.00**	**$2,500.00**	**$2,500.00**	
6 - Grants											
3605	HAVA Grant	0.00	0.00	0.00	0.00	36,917.10	30,000.00	2,459.75			
	Account Classification Total: 6 - Grants	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$36,917.10**	**$30,000.00**	**$2,459.75**	**$0.00**	**$0.00**	
8 - Other Revenue											
3999	Other Revenue	166,035.44	0.00	335,412.50	60,107.66	8,842.73	5,000.00				
	Account Classification Total: 8 - Other Revenue	**$166,035.44**	**$0.00**	**$335,412.50**	**$60,107.66**	**$8,842.73**	**$5,000.00**	**$0.00**	**$0.00**	**$0.00**	
	Department Total: 01 - County Clerk/Recorder	**$193,652.10**	**$29,574.99**	**$361,187.50**	**$85,582.65**	**$71,034.83**	**$63,000.00**	**$24,497.25**	**$27,500.00**	**$27,500.00**	
Department: 03 - Treasurer											
2 - Fees & Fines											
3310	Copies	3,308.40	6,720.81	6,743.40	12,671.00	9,027.20	10,000.00	5,275.50	9,000.00	9,000.00	
	Account Classification Total: 2 - Fees & Fines	**$3,308.40**	**$6,720.81**	**$6,743.40**	**$12,671.00**	**$9,027.20**	**$10,000.00**	**$5,275.50**	**$9,000.00**	**$9,000.00**	
	Department Total: 03 - Treasurer	**$3,308.40**	**$6,720.81**	**$6,743.40**	**$12,671.00**	**$9,027.20**	**$10,000.00**	**$5,275.50**	**$9,000.00**	**$9,000.00**	
Department: 06 - Judiciary & Jury											
4 - Intergovernmental Revenue											
3218	Public Defender Reimbursement	0.00	0.00	2,527.53	38,886.01	26,866.04	30,000.00	19,265.30	30,000.00	30,000.00	33026.23
	Account Classification Total: 4 - Intergovernmental Revenue	**$0.00**	**$0.00**	**$2,527.53**	**$38,886.01**	**$26,866.04**	**$30,000.00**	**$19,265.30**	**$30,000.00**	**$30,000.00**	
9 - Interfund Transfers											
3900	Interfund Transfer In - County Ordinance	0.00	0.00	0.00	12,000.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	
	Account Classification Total: 9 - Interfund Transfers	**$0.00**	**$0.00**	**$0.00**	**$12,000.00**	**$10,000.00**	**$10,000.00**	**$0.00**	**$10,000.00**	**$10,000.00**	
	Department Total: 06 - Judiciary & Jury	**$0.00**	**$0.00**	**$2,527.53**	**$50,886.01**	**$36,866.04**	**$40,000.00**	**$19,265.30**	**$40,000.00**	**$40,000.00**	
Department: 07 - Circuit Clerk											
2 - Fees & Fines											
3357	Bailiff Fee	99,527.78	136,669.08	134,398.74	141,609.58	126,706.54	130,000.00	68,663.35	118,000.00	118,000.00	117708.6
3362	Police Vehicle Fee	0.00	0.00	0.00	2,872.00	5,040.00	5,000.00	2,502.50	4,400.00	4,400.00	4290
3375	Public Defender	5,398.69	3,919.56	3,450.39	1,913.61	530.87	1,000.00	1,380.00	2,400.00	2,400.00	2365.714
3385	Street Value Drugs	7,694.75	7,183.49	5,310.43	7,324.71	7,191.29	7,500.00	2,621.27	4,500.00	4,500.00	4493.606
3390	Criminal Fines	149,190.30	166,794.14	151,280.83	156,330.20	139,927.55	145,000.00	74,491.62	128,000.00	128,000.00	127699.9
3395	Traffic Fines	493,925.76	420,401.94	414,043.43	438,942.57	384,024.17	410,000.00	191,602.40	332,000.00	332,000.00	328461.3
3396	County Fee -(Traffic)	103,101.89	110,891.81	133,866.69	137,983.18	137,256.61	134,000.00	78,531.10	133,000.00	133,000.00	134624.7
	Account Classification Total: 2 - Fees & Fines	**$858,839.17**	**$845,860.02**	**$842,350.51**	**$886,975.85**	**$800,677.03**	**$832,500.00**	**$419,792.24**	**$722,300.00**	**$722,300.00**	

Ogle County

Budget Worksheet Report

Account Number	Description	2004 Actual Amount	2005 Actual Amount	2006 Actual Amount	2007 Actual Amount	2008 Actual Amount	2009 Board	6/30/2009 Actuals	2009 Projected	2010 Projected	
9 - Interfund Transfers											
3900	Interfund Transfer In - Automation	0.00	0.00	0.00	25,000.00	25,000.00	25,000.00	0.00	25,000.00	25,000.00	
	Account Classification Total: 9 - Interfund Transfers	**$0.00**	**$0.00**	**$0.00**	**$25,000.00**	**$25,000.00**	**$25,000.00**	**$0.00**	**$25,000.00**	**$25,000.00**	
	Department Total: 07 - Circuit Clerk	**$858,839.17**	**$845,860.02**	**$842,350.51**	**$911,975.85**	**$825,677.03**	**$857,500.00**	**$419,792.24**	**$747,300.00**	**$747,300.00**	
Department: 08 - Probation											
4 - Intergovernmental Revenue											
3215	Probation Salary Reimbursements	287,696.36	343,180.00	435,937.10	276,205.86	391,252.00	405,000.00	238,260.93	408,000.00	400,000.00	408447.3
	Account Classification Total: 4 - Intergovernmental Revenue	**$287,696.36**	**$343,180.00**	**$435,937.10**	**$276,205.86**	**$391,252.00**	**$405,000.00**	**$238,260.93**	**$408,000.00**	**$400,000.00**	
9 - Interfund Transfers											
3900	Interfund Transfer In	0.00	0.00	0.00	0.00	0.00	0.00				
	Account Classification Total: 9 - Interfund Transfers	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	
	Department Total: 08 - Probation	**$287,696.36**	**$343,180.00**	**$435,937.10**	**$276,205.86**	**$391,252.00**	**$405,000.00**	**$238,260.93**	**$408,000.00**	**$400,000.00**	
Department: 09 - Focus House											
9 - Interfund Transfers											
3900	Interfund Transfer In - Dependant Children	0.00	0.00	50,000.00	25,000.00	15,000.00	25,000.00	0.00	25,000.00	25,000.00	
	Account Classification Total: 9 - Interfund Transfers	**$0.00**	**$0.00**	**$50,000.00**	**$25,000.00**	**$15,000.00**	**$25,000.00**	**$0.00**	**$25,000.00**	**$25,000.00**	
	Department Total: 09 - Focus House	**$0.00**	**$0.00**	**$50,000.00**	**$25,000.00**	**$15,000.00**	**$25,000.00**	**$0.00**	**$25,000.00**	**$25,000.00**	
Department: 10 - Assessment											
2 - Fees & Fines											
3310	Copies	4,799.80	6,274.93	4,526.15	3,534.85	3,447.05	4,000.00	3,537.30	5,000.00	4,000.00	6063.943
	Account Classification Total: 2 - Fees & Fines	**$4,799.80**	**$6,274.93**	**$4,526.15**	**$3,534.85**	**$3,447.05**	**$4,000.00**	**$3,537.30**	**$5,000.00**	**$4,000.00**	
4 - Intergovernmental Revenue											
3220	Assessor's Salary Reimbursement	24,333.37	29,558.71	28,062.54	32,062.51	31,041.70	32,500.00	21,458.32	32,500.00	32,500.00	36785.69
	Account Classification Total: 4 - Intergovernmental Revenue	**$24,333.37**	**$29,558.71**	**$28,062.54**	**$32,062.51**	**$31,041.70**	**$32,500.00**	**$21,458.32**	**$32,500.00**	**$32,500.00**	
	Department Total: 10 - Assessment	**$29,133.17**	**$35,833.64**	**$32,588.69**	**$35,597.36**	**$34,488.75**	**$36,500.00**	**$24,995.62**	**$37,500.00**	**$36,500.00**	
Department: 11 - Zoning											
2 - Fees & Fines											
3599	Other Licenses & Permits	111,228.64	75,970.88	74,382.09	81,267.02	39,743.04	60,000.00	19,362.62	40,000.00	40,000.00	33193.06
	Account Classification Total: 2 - Fees & Fines	**$111,228.64**	**$75,970.88**	**$74,382.09**	**$81,267.02**	**$39,743.04**	**$60,000.00**	**$19,362.62**	**$40,000.00**	**$40,000.00**	
	Department Total: 11 - Zoning	**$111,228.64**	**$75,970.88**	**$74,382.09**	**$81,267.02**	**$39,743.04**	**$60,000.00**	**$19,362.62**	**$40,000.00**	**$40,000.00**	

Ogle County

Budget Worksheet Report

Account Number	Description	2004 Actual Amount	2005 Actual Amount	2006 Actual Amount	2007 Actual Amount	2008 Actual Amount	2009 Board	6/30/2009 Actuals	2009 Projected	2010 Projected	
Department: 12 - Sheriff											
2 - Fees & Fines											
3233	Inmate Medical Reimbursement	0.00	0.00	0.00	479.47	2,940.37	3,000.00	1,282.29	2,500.00	2,500.00	2198.211
3410	Computer Rent	3,000.00	0.00	0.00	3,600.00	3,600.00	3,600.00		3,600.00	3,600.00	0
3425	Jail Boarding	640,886.14	951,500.23	676,921.53	951,368.41	851,098.94	1,000,000.00	551,121.25	1,000,000.00	1,000,000.00	944779.3
3440	Tower Rent	20,216.74	16,683.42	14,300.08	16,500.08	16,384.69	15,000.00	8,750.04	15,000.00	15,000.00	15000.07
3445	Work Release	17,666.60	23,778.00	14,417.00	9,417.00	5,310.00	10,000.00	4,439.76	7,500.00	7,500.00	7611.017
	Account Classification Total: 2 - Fees & Fines	**$681,769.48**	**$991,961.65**	**$705,638.61**	**$981,364.96**	**$879,334.00**	**$1,031,600.00**	**$565,593.34**	**$1,028,600.00**	**$1,028,600.00**	
4 - Intergovernmental Revenue											
3230	Sheriff's Department Reimbursements	1,852.00	3,650.87	66,746.68	102,786.94	100,524.92	100,000.00	4,287.51	100,000.00	60,000.00	
	Account Classification Total: 4 - Intergovernmental Revenue	**$1,852.00**	**$3,650.87**	**$66,746.68**	**$102,786.94**	**$100,524.92**	**$100,000.00**	**$4,287.51**	**$100,000.00**	**$60,000.00**	
6 - Grants											
3610	Grants	0.00	0.00	0.00	0.00	0.00	15,595.00	10,107.00			
	Account Classification Total: 6 - Grants	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$15,595.00**	**$10,107.00**	**$0.00**	**$0.00**	
8 - Other Revenue											
3608	Sold Property	0.00	0.00	0.00	0.00	28,360.00	25,000.00	56,301.00	56,000.00	25,000.00	
3999	Other Revenue	73.00	10.00	0.00	0.00	0.00	0.00				
	Account Classification Total: 8 - Other Revenue	**$73.00**	**$10.00**	**$0.00**	**$0.00**	**$28,360.00**	**$25,000.00**	**$56,301.00**	**$56,000.00**	**$25,000.00**	
9 - Interfund Transfers											
3900	Interfund Transfer In -Take Bond Fee	0.00	0.00	0.00	20,000.00	60,000.00	60,000.00		60,000.00	20,000.00	
	Account Classification Total: 9 - Interfund Transfers	**$0.00**	**$0.00**	**$0.00**	**$20,000.00**	**$60,000.00**	**$60,000.00**	**$0.00**	**$60,000.00**	**$20,000.00**	
Sub-Department: 60 - OEMA											
9 - Interfund Transfers											
3900	Interfund Transfer In - OEMA	0.00	0.00	40,000.00	66,500.00	66,500.00	66,500.00		66,500.00	40,000.00	
	Account Classification Total: 9 - Interfund Transfers	**$0.00**	**$0.00**	**$40,000.00**	**$66,500.00**	**$66,500.00**	**$66,500.00**	**$0.00**	**$66,500.00**	**$40,000.00**	
	Sub-Department Total: 60 - OEMA	**$0.00**	**$0.00**	**$40,000.00**	**$66,500.00**	**$66,500.00**	**$66,500.00**	**$0.00**	**$66,500.00**	**$40,000.00**	
Sub-Department: 62 - Emergency Communications											
9 - Interfund Transfers											
3900	Interfund Transfer In - 911	0.00	0.00	0.00	0.00	0.00	135,541.00	86,388.02	135,500.00	135,500.00	
	Account Classification Total: 9 - Interfund Transfers	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$135,541.00**	**$86,388.02**	**$135,500.00**	**$135,500.00**	
	Sub-Department Total: 62 - Emergency Communications	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$135,541.00**	**$86,388.02**	**$135,500.00**	**$135,500.00**	
	Department Total: 12 - Sheriff	**$683,694.48**	**$995,622.52**	**$812,385.29**	**$1,170,651.90**	**$1,134,718.92**	**$1,434,236.00**	**$722,676.87**	**$1,446,600.00**	**$1,309,100.00**	

Department: 13 - Coroner

Ogle County

Budget Worksheet Report

Account Number	Description	2004 Actual Amount	2005 Actual Amount	2006 Actual Amount	2007 Actual Amount	2008 Actual Amount	2009 Board	6/30/2009 Actuals	2009 Projected	2010 Projected	
2 - Fees & Fines											
3310	Copies	666.00	1,339.20	356.00	277.00	345.00	500.00	140.00	250.00	250.00	336
3599	Other Licenses & Permits	812.00	890.00	1,222.00	1,040.00	1,010.00	1,000.00	390.00	1,000.00	1,000.00	936
	Account Classification Total: 2 - Fees & Fines	**$1,478.00**	**$2,229.20**	**$1,578.00**	**$1,317.00**	**$1,355.00**	**$1,500.00**	**$530.00**	**$1,250.00**	**$1,250.00**	
8 - Other Revenue											
3999	Other Revenue	1,236.21	1,039.42	1,625.87	1,976.05	1,829.41	2,500.00				
	Account Classification Total: 8 - Other Revenue	**$1,236.21**	**$1,039.42**	**$1,625.87**	**$1,976.05**	**$1,829.41**	**$2,500.00**	**$0.00**	**$0.00**	**$0.00**	
	Department Total: 13 - Coroner	**$2,714.21**	**$3,268.62**	**$3,203.87**	**$3,293.05**	**$3,184.41**	**$4,000.00**	**$530.00**	**$1,250.00**	**$1,250.00**	
Department: 14 - State's Attorney											
4 - Intergovernmental Revenue											
3205	State's Attorney Salary Reimbursement	106,348.00	150,451.29	125,428.74	157,609.03	80,838.94	150,000.00	132,620.62	150,000.00	152,500.00	
3210	Victim Witness Advocate Reimbursement	28,360.00	35,255.67	29,105.50	35,185.22	23,495.61	30,000.00	22,930.00	30,000.00	30,000.00	
	Account Classification Total: 4 - Intergovernmental Revenue	**$134,708.00**	**$185,706.96**	**$154,534.24**	**$192,794.25**	**$104,334.55**	**$180,000.00**	**$155,550.62**	**$180,000.00**	**$182,500.00**	
8 - Other Revenue											
3999	Other Revenue	400.00	0.00	572.08	0.00	574.70	0.00				
	Account Classification Total: 8 - Other Revenue	**$400.00**	**$0.00**	**$572.08**	**$0.00**	**$574.70**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	
	Department Total: 14 - State's Attorney	**$135,108.00**	**$185,706.96**	**$155,106.32**	**$192,794.25**	**$104,909.25**	**$180,000.00**	**$155,550.62**	**$180,000.00**	**$182,500.00**	
	Revenues Total	**$10,679,381.39**	**$10,593,674.04**	**$11,561,233.04**	**$11,632,500.12**	**$12,278,688.93**	**$13,443,236.00**	**$5,251,425.25**	**$12,758,650.00**	**$12,363,150.00**	
	Fund Revenue Total: 100 - General Fund	**$10,679,381.39**	**$10,593,674.04**	**$11,561,233.04**	**$11,632,500.12**	**$12,278,688.93**	**$13,443,236.00**	**$5,251,425.25**	**$12,758,650.00**	**$12,363,150.00**	
	Revenue Grand Totals:	**$10,679,381.39**	**$10,593,674.04**	**$11,561,233.04**	**$11,632,500.12**	**$12,278,688.93**	**$13,443,236.00**				

2009 Budget Status
As of June 30, 2009

#	Department	2009 Budget Projections	Comments
1	Animal Control	No overages	On track
2	Assessments	No overages	Some early expenditures; on track
3	Circuit Clerk	$28,000 expected salary overage	Salary overage from union contract
4	Coroner	No overages	On track
5	County Clerk & Recorder	No overages	Will be under budget; 1 election in April spent much of the budget then
6	Finance	No overages	On track across budgets
7	Health	No overages; trouble if state funding is cut	Will do what's needed to stay to budget; watching State budget closely
8	Highway Dept	No overages	Readjusting expenditures to stay in budget
9	Insurance	$20,000 expected overage	Cut too close during 2009 budget planning
10	Judiciary	No overages	1 x payments early in the year; murder case atty fees to be covered from other line item surpluses & ordinance fund; other misc overages to be absorbed
11	Probation Total	$7,643 planned overages for juvenile detention fees	Managing overages across budgets; none other than juvenile detention fees expected
12	Regional Super	No overages	On track
13	Sheriff Total	Managing overages -none expected for Dec 09	Many 1x payments early in the year plus heavy snow fall & unexpected building maint needs driving overages; making it up by controlling jail food costs, lower fuel costs, reducing weapons/ammo purchases, holiday schedule management; On track across budgets; looking for areas to reduce further if necessary
14	Solid Waste	No overages	On track
15	States Attorney	No overages	1 x payments early in the year; cutting part time hours back; controlling supplies;
16	Treasurer	No overages	On track
17	Zoning	No overages	Will be under budget b/c fuel (22k less than budget)

Payment in Vacation Summary
Jun-09

Department	Regular Payments in Vacation	General Fund Credit Card
Administrator	None	No
Animal Control	Fuel purchase from Sheriff	No
Assessments	None Regular but occassionally for timely travel reimbursement	No
Circuit Clerk	None	No
Coroner	None	No
County Clerk & Recorder	None	No
Health	None	No
Highway Dept	None	No
Probation	None	No
Regional Super	None	No
Sheriff	Utility bills, training/conference travel reimbursement; working to pull out IT and janitorial supplies from vacation	Yes - 7
Solid Waste	None Regular, but occasional utility bills and Sheriff fuel payments	No
States Attorney	None Regular but occasionally for timely travel reimbursement	Yes - 1
Treasurer	None	No
Zoning	None Regular but occasionally for fuel from Sheriff, timely travel reimbursement	No