



Countywide Budget Detail - SR

Budget Year 2019

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	Amount Change FY18-FY19	2019 Submitted Budget	% Change FY18-FY19
Fund 010	Insurance Liability								
	EXPENSE								
	Department 120 - Human Resource Management								
	Sub-Department 130 - Insurance Liability- HRM								
010.120.130.40000	Salaries and Wages	127,174.08	140,441.10	144,416.43	168,189.47	134,096.00	(1.00)	134,095.00	.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Submitted Budget					.4800	78,613.00	37,734.00	
	Submitted Budget					.8000	120,000.00	96,000.00	
	Submitted Budget					.0027	133,734.00	361.00	
								Submitted Budget Totals	\$134,095.00
010.120.130.45000	Healthcare Contribution	12,945.10	14,975.71	16,395.62	18,170.51	17,196.00	3,298.00	20,494.00	19.17
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Submitted Budget					.4800	18,195.00	8,733.60	
	Submitted Budget					.8000	14,700.00	11,760.00	
								Submitted Budget Totals	\$20,493.60
010.120.130.45009	Healthcare Subsidy	.00	.00	(782.43)	(870.12)	.00	.00	.00	.00
010.120.130.45010	Dental Contribution	619.65	648.56	698.99	597.86	825.00	(10.00)	815.00	(1.21)
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Submitted Budget					.4800	636.00	305.28	
	Submitted Budget					.8000	636.00	508.80	
								Submitted Budget Totals	\$814.08
010.120.130.45019	Dental Subsidy	.00	.00	(17.94)	(51.92)	.00	.00	.00	.00
010.120.130.45100	FICA/SS Contribution	9,052.82	9,942.91	10,016.35	12,145.63	10,259.00	(1.00)	10,258.00	.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Submitted Budget					.0765	134,096.00	10,258.00	
								Submitted Budget Totals	\$10,258.00
010.120.130.45200	IMRF Contribution	13,608.89	13,698.66	13,703.30	16,219.39	12,713.00	(2,910.00)	9,803.00	(22.88)
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Submitted Budget					.0731	134,096.00	9,802.42	
								Submitted Budget Totals	\$9,802.42



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Fund 010 - Insurance Liability									
EXPENSE									
Department 120 - Human Resource Management									
Sub-Department 130 - Insurance Liability- HRM									
010.120.130.50000	Project Administration Services	109,358.37	108,609.96	105,388.96	110,110.04	134,000.00	4,000.00	138,000.00	2.98
Budget Transactions									
<i>Level Transaction</i>				<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Submitted Budget		CCMSI - TPA Administration WC/Liability		1.0000		102,000.00		102,000.00	
Submitted Budget		Wine Sergi Liability Broker		1.0000		36,000.00		36,000.00	
								Submitted Budget Totals	\$138,000.00
010.120.130.50150	Contractual/Consulting Services	185,193.37	150,522.84	221,894.18	166,977.36	175,000.00	(75,000.00)	100,000.00	(42.85)
Budget Transactions									
<i>Level Transaction</i>				<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Submitted Budget		Laner Muchin Dombrow Becker Levin and Tominberg Ltd.		1.0000		100,000.00		100,000.00	
								Submitted Budget Totals	\$100,000.00
010.120.130.53000	Liability Insurance	657,875.05	268,681.94	1,123,662.47	1,386,957.59	452,977.00	353,595.00	806,572.00	78.06
Comments									
<i>Level Comment</i>									
Submitted Budget		Joe Onzick will populate for 2019 for 1.87% of County employees total salaries							
Budget Transactions									
<i>Level Transaction</i>				<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Submitted Budget		Notary Bonds		1.0000		1,250.00		1,250.00	
Submitted Budget		Public Official Bonds		1.0000		1,850.00		1,850.00	
Submitted Budget		Liability Insurance County		1.0000		452,472.00		452,472.00	
Submitted Budget		Hep B Vaccines for Employees		1.0000		1,000.00		1,000.00	
Submitted Budget		Liability Claims Expense		1.0000		350,000.00		350,000.00	
								Submitted Budget Totals	\$806,572.00
010.120.130.53010	Workers Compensation	1,433,262.16	1,055,738.00	1,152,619.28	1,450,624.81	1,041,280.00	(1,041,280.00)	.00	(100.00)
Comments									
<i>Level Comment</i>									
Submitted Budget		Joe Onzick will populate for County 2.50% of total salaries							
010.120.130.53020	Unemployment Claims	70,902.81	44,672.97	14,466.94	5,559.50	66,226.00	(66,226.00)	.00	(100.00)
Comments									
<i>Level Comment</i>									
Submitted Budget		Joe Onzick will populate for 2019 at 0.11% of Total Salaries							
010.120.130.53110	Employee Training	.00	135.95	5,124.25	1,925.00	10,000.00	(10,000.00)	.00	(100.00)



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Fund 010 - Insurance Liability									
EXPENSE									
Department 120 - Human Resource Management									
Sub-Department 130 - Insurance Liability- HRM									
010.120.130.60000	Office Supplies	282.15	276.25	253.00	221.26	.00	.00	.00	.00
010.120.130.70070	Automotive Equipment	.00	25,020.00	.00	.00	.00	.00	.00	.00
Sub-Department 130 - Insurance Liability- HRM Totals		\$2,620,274.45	\$1,833,364.85	\$2,807,839.40	\$3,336,776.38	\$2,054,572.00	(\$834,535.00)	\$1,220,037.00	(40.62%)
Department 120 - Human Resource Management Totals		\$2,620,274.45	\$1,833,364.85	\$2,807,839.40	\$3,336,776.38	\$2,054,572.00	(\$834,535.00)	\$1,220,037.00	(40.62%)
EXPENSE TOTALS		\$2,620,274.45	\$1,833,364.85	\$2,807,839.40	\$3,336,776.38	\$2,054,572.00	(\$834,535.00)	\$1,220,037.00	(40.62%)
Fund 010 - Insurance Liability Totals		\$2,620,274.45	\$1,833,364.85	\$2,807,839.40	\$3,336,776.38	\$2,054,572.00	(\$834,535.00)	\$1,220,037.00	(40.62%)
EXPENSE TOTALS		\$2,620,274.45	\$1,833,364.85	\$2,807,839.40	\$3,336,776.38	\$2,054,572.00	(\$834,535.00)	\$1,220,037.00	(40.62%)
Fund 010 - Insurance Liability Totals		(\$2,620,274.45)	(\$1,833,364.85)	(\$2,807,839.40)	(\$3,336,776.38)	(\$2,054,572.00)	\$834,535.00	(\$1,220,037.00)	(40.62%)

Fund 100 - County Automation

REVENUE									
Department 800 - Other- Countywide Expenses									
Sub-Department 000 - Revenues									
100.800.000.34150	Recording Fees	6,707.25	7,384.75	6,775.00	7,046.00	6,775.00	.00	6,775.00	.00

Comments	
Level	Comment
Submitted Budget	This is the fee authorized by 55 ILCS 5/5-1106.1 for dissemination of electronic data in compiled or bulk form, and supported by the Maximus Cost Study conducted in 2006.

Budget Transactions		Number of Units	Cost Per Unit	Total Amount
Level	Transaction			
Submitted Budget	Data Transfer - Property Insights	50.0000	67.75	3,387.50
Submitted Budget	Data Transfer - Data Tree	50.0000	67.75	3,387.50
Submitted Budget Totals				\$6,775.00

100.800.000.38000	Investment Income	217.67	209.03	372.35	575.98	59.00	481.00	540.00	815.25
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Comments	
Level	Comment
Submitted Budget	Average cash balance times 1.8% expected rate of return.

Budget Transactions		Number of Units	Cost Per Unit	Total Amount
Level	Transaction			
Submitted Budget	Investment Income	.0180	30,000.00	540.00
Submitted Budget Totals				\$540.00



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Fund 100 - County Automation									
REVENUE									
Department 800 - Other- Countywide Expenses									
Sub-Department 000 - Revenues									
100.800.000.39900	Cash On Hand	.00	.00	.00	.00	.00	5,015.00	5,015.00	.00
Comments									
Level Comment									
Submitted Budget Planned use of accumulated fund balance to purchase Novatime.									
Budget Transactions									
Level Transaction Number of Units Cost Per Unit Total Amount									
Submitted Budget Cash on Hand 1.0000 5,015.00 5,015.00									
Submitted Budget Totals \$5,015.00									
Sub-Department 000 - Revenues Totals		\$6,924.92	\$7,593.78	\$7,147.35	\$7,621.98	\$6,834.00	\$5,496.00	\$12,330.00	80.42%
Department 800 - Other- Countywide Expenses Totals		\$6,924.92	\$7,593.78	\$7,147.35	\$7,621.98	\$6,834.00	\$5,496.00	\$12,330.00	80.42%
REVENUE TOTALS		\$6,924.92	\$7,593.78	\$7,147.35	\$7,621.98	\$6,834.00	\$5,496.00	\$12,330.00	80.42%
EXPENSE									
Department 800 - Other- Countywide Expenses									
Sub-Department 804 - County Automation									
100.800.804.52130	Repairs and Maint- Computers	.00	.00	.00	.00	.00	9,330.00	9,330.00	.00
Comments									
Level Comment									
Submitted Budget Novatime annual maintenance									
Budget Transactions									
Level Transaction Number of Units Cost Per Unit Total Amount									
Submitted Budget Novatime - Annual Maintenance 1.0000 9,330.00 9,330.00									
Submitted Budget Totals \$9,330.00									
100.800.804.70020	Computer Software- Capital	.00	.00	.00	8,981.20	.00	3,000.00	3,000.00	.00
Comments									
Level Comment									
Submitted Budget This budget is to be used for any payroll related software such as for time and attendance or benefit administration software.									
Budget Transactions									
Level Transaction Number of Units Cost Per Unit Total Amount									
Submitted Budget Payroll Related Software - Novatime Contingency 1.0000 3,000.00 3,000.00									
Submitted Budget Totals \$3,000.00									
100.800.804.89000	Net Income	.00	.00	.00	.00	6,834.00	(6,834.00)	.00	(100.00)



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Fund 100 - County Automation									
EXPENSE									
Department 800 - Other- Countywide Expenses									
Sub-Department 804 - County Automation Totals		\$0.00	\$0.00	\$0.00	\$8,981.20	\$6,834.00	\$5,496.00	\$12,330.00	80.42%
Department 800 - Other- Countywide Expenses Totals		\$0.00	\$0.00	\$0.00	\$8,981.20	\$6,834.00	\$5,496.00	\$12,330.00	80.42%
	EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$8,981.20	\$6,834.00	\$5,496.00	\$12,330.00	80.42%
Fund 100 - County Automation Totals									
	REVENUE TOTALS	\$6,924.92	\$7,593.78	\$7,147.35	\$7,621.98	\$6,834.00	\$5,496.00	\$12,330.00	80.42%
	EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$8,981.20	\$6,834.00	\$5,496.00	\$12,330.00	80.42%
Fund 100 - County Automation Totals		\$6,924.92	\$7,593.78	\$7,147.35	(\$1,359.22)	\$0.00	\$0.00	\$0.00	+++
Fund 110 - Illinois Municipal Retirement									
REVENUE									
Department 800 - Other- Countywide Expenses									
Sub-Department 000 - Revenues									
110.800.000.30000	Property Taxes	6,767,578.88	6,765,413.19	6,775,638.92	6,771,861.64	6,415,937.00	(760,931.00)	5,655,006.00	(11.86)
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Submitted Budget					1.0000	6,415,937.00	6,415,937.00	
	Submitted Budget					1.0000	(738,220.13)	(738,220.13)	
	Submitted Budget					(.0040)	5,677,716.87	(22,710.87)	
						Submitted Budget Totals		\$5,655,006.00	
110.800.000.30170	TIF Distribution Tax	.00	2,280.24	.00	.00	.00	.00	.00	.00
110.800.000.38000	Investment Income	33,957.50	33,359.10	35,628.68	49,855.56	60,177.00	55,694.00	115,871.00	92.55
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Submitted Budget					.0180	6,437,269.00	115,870.84	
						Submitted Budget Totals		\$115,870.84	
110.800.000.38900	Miscellaneous Other	.00	.00	.00	1,778.40	.00	.00	.00	.00
110.800.000.39000	Transfer From Other Funds	643,832.00	118,153.00	15,325.00	31,939.00	5,478.00	(3,572.00)	1,906.00	(65.20)
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Submitted Budget					1.0000	1,906.00	1,906.00	
						Submitted Budget Totals		\$1,906.00	



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G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	Amount Change FY18-FY19	2019 Submitted Budget	% Change FY18-FY19
Fund 110	Illinois Municipal Retirement								
	REVENUE								
	Department 800 - Other- Countywide Expenses								
	Sub-Department 000 - Revenues								
110.800.000.39900	Cash On Hand	.00	.00	.00	.00	263,000.00	(17,000.00)	246,000.00	(6.46)
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Submitted Budget Planned Draw Down of Cash on Hand					1.0000	246,000.00	246,000.00	
						Submitted Budget Totals		\$246,000.00	
	Sub-Department 000 - Revenues Totals	\$7,445,368.38	\$6,919,205.53	\$6,826,592.60	\$6,855,434.60	\$6,744,592.00	(\$725,809.00)	\$6,018,783.00	(10.76%)
	Department 800 - Other- Countywide Expenses Totals	\$7,445,368.38	\$6,919,205.53	\$6,826,592.60	\$6,855,434.60	\$6,744,592.00	(\$725,809.00)	\$6,018,783.00	(10.76%)
	REVENUE TOTALS	\$7,445,368.38	\$6,919,205.53	\$6,826,592.60	\$6,855,434.60	\$6,744,592.00	(\$725,809.00)	\$6,018,783.00	(10.76%)
	EXPENSE								
	Department 800 - Other- Countywide Expenses								
	Sub-Department 802 - Illinois Municipal Retirement								
110.800.802.45200	IMRF Contribution	3,880,806.61	3,629,724.53	3,146,607.48	3,188,110.82	2,973,404.00	(602,314.00)	2,371,090.00	(20.25)
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Submitted Budget IMRF Contribution					.0731	32,436,247.00	2,371,089.66	
						Submitted Budget Totals		\$2,371,089.66	
110.800.802.45210	SLEP Contribution	4,376,474.87	3,749,458.74	3,459,745.69	3,576,268.95	3,769,572.00	(121,879.00)	3,647,693.00	(3.23)
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Submitted Budget SLEP Contribution					.1862	19,590,187.00	3,647,692.82	
						Submitted Budget Totals		\$3,647,692.82	
110.800.802.99000	Transfer To Other Funds	.00	90,800.00	.00	.00	1,616.00	(1,616.00)	.00	(100.00)
	Sub-Department 802 - Illinois Municipal Retirement Totals	\$8,257,281.48	\$7,469,983.27	\$6,606,353.17	\$6,764,379.77	\$6,744,592.00	(\$725,809.00)	\$6,018,783.00	(10.76%)
	Department 800 - Other- Countywide Expenses Totals	\$8,257,281.48	\$7,469,983.27	\$6,606,353.17	\$6,764,379.77	\$6,744,592.00	(\$725,809.00)	\$6,018,783.00	(10.76%)
	EXPENSE TOTALS	\$8,257,281.48	\$7,469,983.27	\$6,606,353.17	\$6,764,379.77	\$6,744,592.00	(\$725,809.00)	\$6,018,783.00	(10.76%)
	Fund 110 - Illinois Municipal Retirement Totals								
	REVENUE TOTALS	\$7,445,368.38	\$6,919,205.53	\$6,826,592.60	\$6,855,434.60	\$6,744,592.00	(\$725,809.00)	\$6,018,783.00	(10.76%)
	EXPENSE TOTALS	\$8,257,281.48	\$7,469,983.27	\$6,606,353.17	\$6,764,379.77	\$6,744,592.00	(\$725,809.00)	\$6,018,783.00	(10.76%)
	Fund 110 - Illinois Municipal Retirement Totals	(\$811,913.10)	(\$550,777.74)	\$220,239.43	\$91,054.83	\$0.00	\$0.00	\$0.00	+++



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Fund 111 - FICA/Social Security									
REVENUE									
Department 800 - Other- Countywide Expenses									
Sub-Department 000 - Revenues									
111.800.000.30000	Property Taxes	3,418,750.21	3,417,494.66	3,422,768.13	3,533,175.81	3,776,027.00	69,476.00	3,845,503.00	1.83
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Submitted Budget	2018 Property Tax Levy					1.0000	3,776,027.00	3,776,027.00	
Submitted Budget	Uncollected Tax					(.0040)	3,860,946.79	(15,443.79)	
Submitted Budget	2019 Shift of Property Tax from General Fund					1.0000	84,919.79	84,919.79	
Submitted Budget Totals								\$3,845,503.00	
111.800.000.30170	TIF Distribution Tax	.00	1,151.90	.00	.00	.00	.00	.00	.00
111.800.000.37900	Miscellaneous Reimbursement	2,876.53	.00	.00	.00	.00	.00	.00	.00
111.800.000.38000	Investment Income	17,077.81	14,935.60	21,226.62	24,613.02	29,295.00	27,506.00	56,801.00	93.89
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Submitted Budget	Interest on Average Cash Balance					.0180	3,155,593.00	56,800.67	
Submitted Budget Totals								\$56,800.67	
111.800.000.38900	Miscellaneous Other	.00	.00	.00	1,369.09	.00	.00	.00	.00
111.800.000.39000	Transfer From Other Funds	80,075.00	46,689.00	11,749.00	24,505.00	4,435.00	(2,441.00)	1,994.00	(55.03)
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Submitted Budget	Transfer from General Fund JJC Grant					1.0000	1,994.00	1,994.00	
Submitted Budget Totals								\$1,994.00	
111.800.000.39900	Cash On Hand	.00	.00	.00	.00	105,000.00	(2,000.00)	103,000.00	(1.90)
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Submitted Budget	Planned Drawdown of Cash on Hand					1.0000	103,000.00	103,000.00	
Submitted Budget Totals								\$103,000.00	
Sub-Department 000 - Revenues Totals		\$3,518,779.55	\$3,480,271.16	\$3,455,743.75	\$3,583,662.92	\$3,914,757.00	\$92,541.00	\$4,007,298.00	2.36%
Department 800 - Other- Countywide Expenses Totals		\$3,518,779.55	\$3,480,271.16	\$3,455,743.75	\$3,583,662.92	\$3,914,757.00	\$92,541.00	\$4,007,298.00	2.36%
	REVENUE TOTALS	\$3,518,779.55	\$3,480,271.16	\$3,455,743.75	\$3,583,662.92	\$3,914,757.00	\$92,541.00	\$4,007,298.00	2.36%



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Fund 111 - FICA/Social Security									
EXPENSE									
Department 800 - Other- Countywide Expenses									
Sub-Department 803 - FICA/Social Security									
111.800.803.45100	FICA/SS Contribution	3,468,727.37	3,580,205.12	3,665,031.14	3,759,347.42	3,913,453.00	93,845.00	4,007,298.00	2.39
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Submitted Budget		FICA		.0765		52,382,982.00		4,007,298.12	
Submitted Budget		Rounding adjustment		1.0000		(.12)		(.12)	
Submitted Budget Totals								4,007,298.00	
111.800.803.99000	Transfer To Other Funds	.00	34,700.00	.00	.00	1,304.00	(1,304.00)	.00	(100.00)
Sub-Department 803 - FICA/Social Security Totals		\$3,468,727.37	\$3,614,905.12	\$3,665,031.14	\$3,759,347.42	\$3,914,757.00	\$92,541.00	\$4,007,298.00	2.36%
Department 800 - Other- Countywide Expenses Totals		\$3,468,727.37	\$3,614,905.12	\$3,665,031.14	\$3,759,347.42	\$3,914,757.00	\$92,541.00	\$4,007,298.00	2.36%
EXPENSE TOTALS		\$3,468,727.37	\$3,614,905.12	\$3,665,031.14	\$3,759,347.42	\$3,914,757.00	\$92,541.00	\$4,007,298.00	2.36%
Fund 111 - FICA/Social Security Totals									
REVENUE TOTALS		\$3,518,779.55	\$3,480,271.16	\$3,455,743.75	\$3,583,662.92	\$3,914,757.00	\$92,541.00	\$4,007,298.00	2.36%
EXPENSE TOTALS		\$3,468,727.37	\$3,614,905.12	\$3,665,031.14	\$3,759,347.42	\$3,914,757.00	\$92,541.00	\$4,007,298.00	2.36%
Fund 111 - FICA/Social Security Totals		\$50,052.18	(\$134,633.96)	(\$209,287.39)	(\$175,684.50)	\$0.00	\$0.00	\$0.00	+++
Fund 112 - Special Reserve									
REVENUE									
Department 800 - Other- Countywide Expenses									
Sub-Department 000 - Revenues									
112.800.000.38000	Investment Income	1,913.98	2,781.17	802.03	2,342.77	1,530.00	3,996.00	5,526.00	261.17
Comments									
<i>Level</i>		<i>Comment</i>							
Submitted Budget		Average balance of \$307,000 times 1.8% average interest rate.							
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Submitted Budget		Investment Income		.0180		307,000.00		5,526.00	
Submitted Budget Totals								5,526.00	
112.800.000.39000	Transfer From Other Funds	.00	312,000.00	459,600.00	2,465,000.00	161,816.00	135,184.00	297,000.00	83.54
Comments									
<i>Level</i>		<i>Comment</i>							
Submitted Budget		Every other year there is a biennial election. In the off years, we set aside 50% of the cost of the biennial election and then draw it down in the year of the biennial election to offset half of the cost, thereby smoothing out the demand on the General Fund from year to year.							



Countywide Budget Detail - SR

Budget Year 2019

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	Amount Change FY18-FY19	2019 Submitted Budget	% Change FY18-FY19
Fund 112 - Special Reserve									
REVENUE									
Department 800 - Other- Countywide Expenses									
Sub-Department 000 - Revenues									
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Submitted Budget					1.0000	297,000.00	297,000.00	
								297,000.00	
								Submitted Budget Totals	\$297,000.00
112.800.000.39900	Cash On Hand	.00	.00	.00	.00	701,225.00	(701,225.00)	.00	(100.00)
	Sub-Department 000 - Revenues Totals	\$1,913.98	\$314,781.17	\$460,402.03	\$2,467,342.77	\$864,571.00	(\$562,045.00)	\$302,526.00	(65.01%)
	Department 800 - Other- Countywide Expenses Totals	\$1,913.98	\$314,781.17	\$460,402.03	\$2,467,342.77	\$864,571.00	(\$562,045.00)	\$302,526.00	(65.01%)
	REVENUE TOTALS	\$1,913.98	\$314,781.17	\$460,402.03	\$2,467,342.77	\$864,571.00	(\$562,045.00)	\$302,526.00	(65.01%)
EXPENSE									
Department 800 - Other- Countywide Expenses									
Sub-Department 806 - Special Reserve									
112.800.806.89000	Net Income	.00	.00	.00	.00	163,346.00	139,180.00	302,526.00	85.20
Comments									
	<i>Level</i>								
	Submitted Budget								
									Add transfer from General Fund for the biennial election along with interest earned to the fund balance.
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Submitted Budget					1.0000	302,526.00	302,526.00	
								302,526.00	
								Submitted Budget Totals	\$302,526.00
112.800.806.99000	Transfer To Other Funds	2,200,000.00	300,000.00	312,000.00	459,600.00	701,225.00	(701,225.00)	.00	(100.00)
	Sub-Department 806 - Special Reserve Totals	\$2,200,000.00	\$300,000.00	\$312,000.00	\$459,600.00	\$864,571.00	(\$562,045.00)	\$302,526.00	(65.01%)
	Department 800 - Other- Countywide Expenses Totals	\$2,200,000.00	\$300,000.00	\$312,000.00	\$459,600.00	\$864,571.00	(\$562,045.00)	\$302,526.00	(65.01%)
	EXPENSE TOTALS	\$2,200,000.00	\$300,000.00	\$312,000.00	\$459,600.00	\$864,571.00	(\$562,045.00)	\$302,526.00	(65.01%)
	Fund 112 - Special Reserve Totals								
	REVENUE TOTALS	\$1,913.98	\$314,781.17	\$460,402.03	\$2,467,342.77	\$864,571.00	(\$562,045.00)	\$302,526.00	(65.01%)
	EXPENSE TOTALS	\$2,200,000.00	\$300,000.00	\$312,000.00	\$459,600.00	\$864,571.00	(\$562,045.00)	\$302,526.00	(65.01%)
	Fund 112 - Special Reserve Totals	(\$2,198,086.02)	\$14,781.17	\$148,402.03	\$2,007,742.77	\$0.00	\$0.00	\$0.00	+++



Countywide Budget Detail - SR

Budget Year 2019

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	Amount Change FY18-FY19	2019 Submitted Budget	% Change FY18-FY19
Fund 113 - Emergency Reserve									
REVENUE									
Department 800 - Other- Countywide Expenses									
Sub-Department 000 - Revenues									
113.800.000.38000	Investment Income	9,792.23	10,825.67	30,733.34	42,585.45	44,820.00	45,180.00	90,000.00	100.80
Comments									
<i>Level</i>		<i>Comment</i>							
Submitted Budget		Average cash balance of \$5,000,000 times expected interest rate of 1.8%. The Emergency Reserve Balance is expected to be higher in FY19 compared to FY18 since the loan to the Title IV Fund was paid off in FY18.							
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Submitted Budget		Investment Income		.0180		5,000,000.00		90,000.00	
Submitted Budget Totals								90,000.00	
113.800.000.39000	Transfer From Other Funds	1,825,000.00	1,022,000.00	.00	.00	.00	.00	.00	.00
Sub-Department 000 - Revenues Totals		\$1,834,792.23	\$1,032,825.67	\$30,733.34	\$42,585.45	\$44,820.00	\$45,180.00	\$90,000.00	100.80%
Department 800 - Other- Countywide Expenses Totals		\$1,834,792.23	\$1,032,825.67	\$30,733.34	\$42,585.45	\$44,820.00	\$45,180.00	\$90,000.00	100.80%
REVENUE TOTALS		\$1,834,792.23	\$1,032,825.67	\$30,733.34	\$42,585.45	\$44,820.00	\$45,180.00	\$90,000.00	100.80%
EXPENSE									
Department 800 - Other- Countywide Expenses									
Sub-Department 815 - Emergency Reserve									
113.800.815.89000	Net Income	.00	.00	.00	.00	44,820.00	45,180.00	90,000.00	100.80
Comments									
<i>Level</i>		<i>Comment</i>							
Submitted Budget		Accumulate earned interest.							
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Submitted Budget		Add to fund balance		1.0000		90,000.00		90,000.00	
Submitted Budget Totals								90,000.00	
Sub-Department 815 - Emergency Reserve Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$44,820.00	\$45,180.00	\$90,000.00	100.80%
Department 800 - Other- Countywide Expenses Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$44,820.00	\$45,180.00	\$90,000.00	100.80%
EXPENSE TOTALS		\$0.00	\$0.00	\$0.00	\$0.00	\$44,820.00	\$45,180.00	\$90,000.00	100.80%
Fund 113 - Emergency Reserve Totals		\$1,834,792.23	\$1,032,825.67	\$30,733.34	\$42,585.45	\$44,820.00	\$45,180.00	\$90,000.00	100.80%
REVENUE TOTALS		\$1,834,792.23	\$1,032,825.67	\$30,733.34	\$42,585.45	\$44,820.00	\$45,180.00	\$90,000.00	100.80%
EXPENSE TOTALS		\$0.00	\$0.00	\$0.00	\$0.00	\$44,820.00	\$45,180.00	\$90,000.00	100.80%
Fund 113 - Emergency Reserve Totals		\$1,834,792.23	\$1,032,825.67	\$30,733.34	\$42,585.45	\$0.00	\$0.00	\$0.00	+++



Countywide Budget Detail - SR

Budget Year 2019

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	Amount Change FY18-FY19	2019 Submitted Budget	% Change FY18-FY19																																								
Fund 114 - Property Tax Freeze Protection																																																	
REVENUE																																																	
Department 800 - Other- Countywide Expenses																																																	
Sub-Department 000 - Revenues																																																	
114.800.000.38000	Investment Income	4,896.08	2,742.21	11,069.46	16,773.23	11,070.00	11,250.00	22,320.00	101.62																																								
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Comments</th> <th colspan="8"></th> </tr> <tr> <th>Level</th> <th>Comment</th> <th colspan="8"></th> </tr> </thead> <tbody> <tr> <td>Submitted Budget</td> <td>Average cash balance of \$1,240,000 times 1.8% expected interest rate.</td> <td colspan="8"></td> </tr> </tbody> </table>										Comments										Level	Comment									Submitted Budget	Average cash balance of \$1,240,000 times 1.8% expected interest rate.																		
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Submitted Budget	Average cash balance of \$1,240,000 times 1.8% expected interest rate.																																																
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Budget Transactions																																																	
Level	Transaction			Number of Units	Cost Per Unit	Total Amount																																											
Submitted Budget	Investment Income			.0180	1,240,000.00	22,320.00																																											
				Submitted Budget Totals		\$22,320.00																																											
114.800.000.39000	Transfer From Other Funds	.00	1,022,000.00	600,000.00	.00	.00	.00	.00	.00																																								
114.800.000.39900	Cash On Hand	.00	.00	.00	.00	588,930.00	(588,930.00)	.00	(100.00)																																								
Sub-Department 000 - Revenues Totals		\$4,896.08	\$1,024,742.21	\$611,069.46	\$16,773.23	\$600,000.00	(\$577,680.00)	\$22,320.00	(96.28%)																																								
Department 800 - Other- Countywide Expenses Totals		\$4,896.08	\$1,024,742.21	\$611,069.46	\$16,773.23	\$600,000.00	(\$577,680.00)	\$22,320.00	(96.28%)																																								
REVENUE TOTALS		\$4,896.08	\$1,024,742.21	\$611,069.46	\$16,773.23	\$600,000.00	(\$577,680.00)	\$22,320.00	(96.28%)																																								
EXPENSE																																																	
Department 800 - Other- Countywide Expenses																																																	
Sub-Department 816 - Property Tax Freeze Protection																																																	
114.800.816.89000	Net Income	.00	.00	.00	.00	.00	22,320.00	22,320.00	.00																																								
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Comments</th> <th colspan="8"></th> </tr> <tr> <th>Level</th> <th>Comment</th> <th colspan="8"></th> </tr> </thead> <tbody> <tr> <td>Submitted Budget</td> <td>Accumulate earned interest</td> <td colspan="8"></td> </tr> </tbody> </table>										Comments										Level	Comment									Submitted Budget	Accumulate earned interest																		
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Budget Transactions																																																	
Level	Transaction			Number of Units	Cost Per Unit	Total Amount																																											
Submitted Budget	Add to Property Tax Freeze Protection Balance			1.0000	22,320.00	22,320.00																																											
				Submitted Budget Totals		\$22,320.00																																											
114.800.816.99000	Transfer To Other Funds	.00	.00	.00	840,000.00	600,000.00	(600,000.00)	.00	(100.00)																																								
Sub-Department 816 - Property Tax Freeze Protection Totals		\$0.00	\$0.00	\$0.00	\$840,000.00	\$600,000.00	(\$577,680.00)	\$22,320.00	(96.28%)																																								
Department 800 - Other- Countywide Expenses Totals		\$0.00	\$0.00	\$0.00	\$840,000.00	\$600,000.00	(\$577,680.00)	\$22,320.00	(96.28%)																																								
EXPENSE TOTALS		\$0.00	\$0.00	\$0.00	\$840,000.00	\$600,000.00	(\$577,680.00)	\$22,320.00	(96.28%)																																								
Fund 114 - Property Tax Freeze Protection Totals		\$4,896.08	\$1,024,742.21	\$611,069.46	\$16,773.23	\$600,000.00	(\$577,680.00)	\$22,320.00	(96.28%)																																								
REVENUE TOTALS		\$4,896.08	\$1,024,742.21	\$611,069.46	\$16,773.23	\$600,000.00	(\$577,680.00)	\$22,320.00	(96.28%)																																								
EXPENSE TOTALS		\$0.00	\$0.00	\$0.00	\$840,000.00	\$600,000.00	(\$577,680.00)	\$22,320.00	(96.28%)																																								



Countywide Budget Detail - SR

Budget Year 2019

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	Amount Change FY18-FY19	2019 Submitted Budget	% Change FY18-FY19
Fund 114	Property Tax Freeze Protection Totals	\$4,896.08	\$1,024,742.21	\$611,069.46	(\$823,226.77)	\$0.00	\$0.00	\$0.00	+++
Fund 601	Public Building Commission								
	REVENUE								
	Department 760 - Debt Service								
	Sub-Department 000 - Revenues								
601.760.000.38000	Investment Income	10,656.24	10,322.22	14,652.38	18,982.64	18,900.00	(18,900.00)	.00	(100.00)
Comments									
Level		Comment							
First Review Budget		Average cash balance of \$2,130,000 times 1.8% expected interest rate.							
Sub-Department 000 - Revenues Totals		\$10,656.24	\$10,322.22	\$14,652.38	\$18,982.64	\$18,900.00	(\$18,900.00)	\$0.00	(100.00%)
Department 760 - Debt Service Totals		\$10,656.24	\$10,322.22	\$14,652.38	\$18,982.64	\$18,900.00	(\$18,900.00)	\$0.00	(100.00%)
REVENUE TOTALS		\$10,656.24	\$10,322.22	\$14,652.38	\$18,982.64	\$18,900.00	(\$18,900.00)	\$0.00	(100.00%)
	EXPENSE								
	Department 760 - Debt Service								
	Sub-Department 764 - Public Building Commission								
601.760.764.89000	Net Income	.00	.00	.00	.00	18,900.00	(18,900.00)	.00	(100.00)
Comments									
Level		Comment							
First Review Budget		Accumulate earned interest.							
Sub-Department 764 - Public Building Commission Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$18,900.00	(\$18,900.00)	\$0.00	(100.00%)
Department 760 - Debt Service Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$18,900.00	(\$18,900.00)	\$0.00	(100.00%)
EXPENSE TOTALS		\$0.00	\$0.00	\$0.00	\$0.00	\$18,900.00	(\$18,900.00)	\$0.00	(100.00%)
Fund 601 - Public Building Commission Totals									
REVENUE TOTALS		\$10,656.24	\$10,322.22	\$14,652.38	\$18,982.64	\$18,900.00	(\$18,900.00)	\$0.00	(100.00%)
EXPENSE TOTALS		\$0.00	\$0.00	\$0.00	\$0.00	\$18,900.00	(\$18,900.00)	\$0.00	(100.00%)
Fund 601 - Public Building Commission Totals		\$10,656.24	\$10,322.22	\$14,652.38	\$18,982.64	\$0.00	\$0.00	\$0.00	+++
Fund 660	Working Cash								
	REVENUE								
	Department 900 - Contingency								
	Sub-Department 000 - Revenues								
660.900.000.38000	Investment Income	15,927.25	15,426.48	21,897.35	28,368.71	28,665.00	28,575.00	57,240.00	99.68
Comments									
Level		Comment							
Submitted Budget		Average balance of \$3,180,000 times 1.8% expected interest rate.							



Countywide Budget Detail - SR

Budget Year 2019

G/L Account	Account Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	Amount Change FY18-FY19	2019 Submitted Budget	% Change FY18-FY19
Fund 660	Working Cash								
REVENUE									
Department 900 - Contingency									
Sub-Department 000 - Revenues									
Budget Transactions									
Level	Transaction					Number of Units	Cost Per Unit	Total Amount	
Submitted Budget	Investment Income					.0180	3,180,000.00	57,240.00	
							Submitted Budget Totals	57,240.00	
Sub-Department 000 - Revenues	Totals	\$15,927.25	\$15,426.48	\$21,897.35	\$28,368.71	\$28,665.00	\$28,575.00	\$57,240.00	99.69%
Department 900 - Contingency	Totals	\$15,927.25	\$15,426.48	\$21,897.35	\$28,368.71	\$28,665.00	\$28,575.00	\$57,240.00	99.69%
	REVENUE TOTALS	\$15,927.25	\$15,426.48	\$21,897.35	\$28,368.71	\$28,665.00	\$28,575.00	\$57,240.00	99.69%
EXPENSE									
Department 900 - Contingency									
Sub-Department 910 - Working Cash									
660.900.910.89000	Net Income	.00	.00	.00	.00	28,665.00	28,575.00	57,240.00	99.68
Comments									
Level	Comment								
Submitted Budget	Accumulate earned interest								
Budget Transactions									
Level	Transaction					Number of Units	Cost Per Unit	Total Amount	
Submitted Budget	Add to Working Cash fund balance					1.0000	57,240.00	57,240.00	
							Submitted Budget Totals	57,240.00	
Sub-Department 910 - Working Cash	Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$28,665.00	\$28,575.00	\$57,240.00	99.69%
Department 900 - Contingency	Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$28,665.00	\$28,575.00	\$57,240.00	99.69%
	EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$28,665.00	\$28,575.00	\$57,240.00	99.69%
Fund 660 - Working Cash	Totals	\$15,927.25	\$15,426.48	\$21,897.35	\$28,368.71	\$28,665.00	\$28,575.00	\$57,240.00	99.69%
	REVENUE TOTALS	\$15,927.25	\$15,426.48	\$21,897.35	\$28,368.71	\$28,665.00	\$28,575.00	\$57,240.00	99.69%
	EXPENSE TOTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$28,665.00	\$28,575.00	\$57,240.00	99.69%
Fund 660 - Working Cash	Totals	\$15,927.25	\$15,426.48	\$21,897.35	\$28,368.71	\$0.00	\$0.00	\$0.00	+++
Net Grand Totals									
	REVENUE GRAND TOTALS	\$12,839,258.63	\$12,805,168.22	\$11,428,238.26	\$13,020,772.30	\$12,223,139.00	(\$1,712,642.00)	\$10,510,497.00	(14.01%)
	EXPENSE GRAND TOTALS	\$16,546,283.30	\$13,218,253.24	\$13,391,223.71	\$15,169,084.77	\$14,277,711.00	(\$2,547,177.00)	\$11,730,534.00	(17.84%)
	Net Grand Totals	(\$3,707,024.67)	(\$413,085.02)	(\$1,962,985.45)	(\$2,148,312.47)	(\$2,054,572.00)	\$834,535.00	(\$1,220,037.00)	(40.62%)