



**CARROLL COUNTY, ILLINOIS**  
**Combined Budget and Appropriation Ordinance and Tax Levy**  
**for the year ending November 30, 2015**  
**Approved November November 20, 2014**

County Board

Kevin Reibel, Chair (District 1)  
Darrell Stitzel, Vice-Chair (District 3)

Paul Hartman (District 1)  
Shawn Picolotti (District 1)  
Cheryl Cole (District 2)  
Ron Preston (District 2)

Gary Imel (District 2)  
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Joseph Payette (District 3)

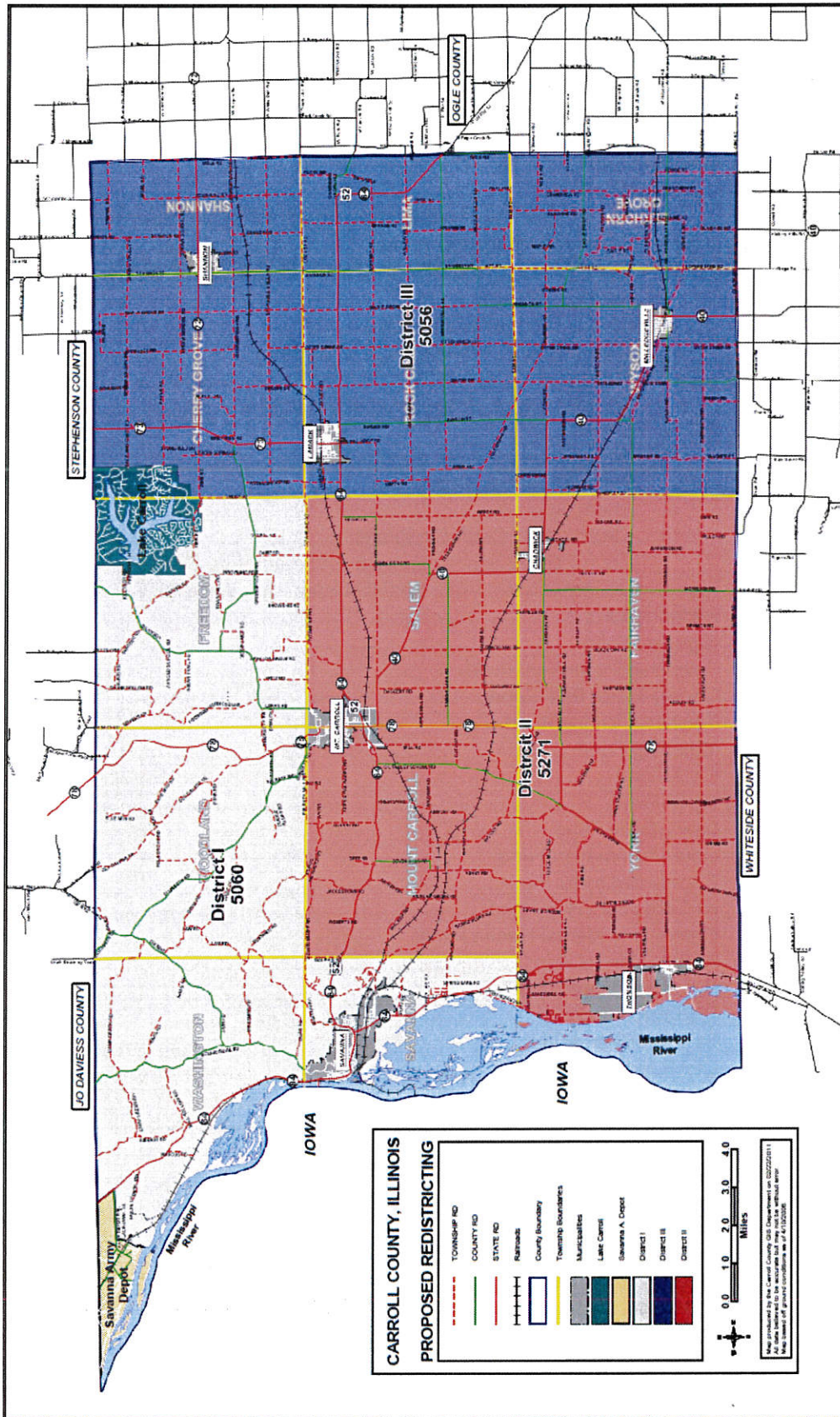
Elected Officials

Brian Woessner, Clerk and Recorder  
Diane Powers, Treasurer  
Jeff Doran, Sheriff  
Matthew Jones, Coroner  
Scott Brinkmeier, States Attorney  
Sherri Miller, Circuit Clerk

Appointed Department Heads

Mike Doty, County Administrator  
Annette Gruhn, Supervisor of Assessments  
Kevin Vandendooren, Supt. Of Highways  
Joe Grim, Animal Control  
Jeremy Hughes, GIS Technician





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## Introduction

The following document contains the Appropriation, Annual Budget and Tax Levy Ordinances for Carroll County, Illinois. Two actual documents are being approved by the County Board within this document. They are the Combined Budget and Appropriations Ordinance and the Tax Levy Ordinance. Within the pages of this document other information such as structure charts by department, five year capital plan, tax rate history and budget policies are provided to assist the individuals planning for the County and the community in understanding the finances of the Carroll County government. These documents will guide the County's operations during the period of December 1, 2014 to November 30, 2015.

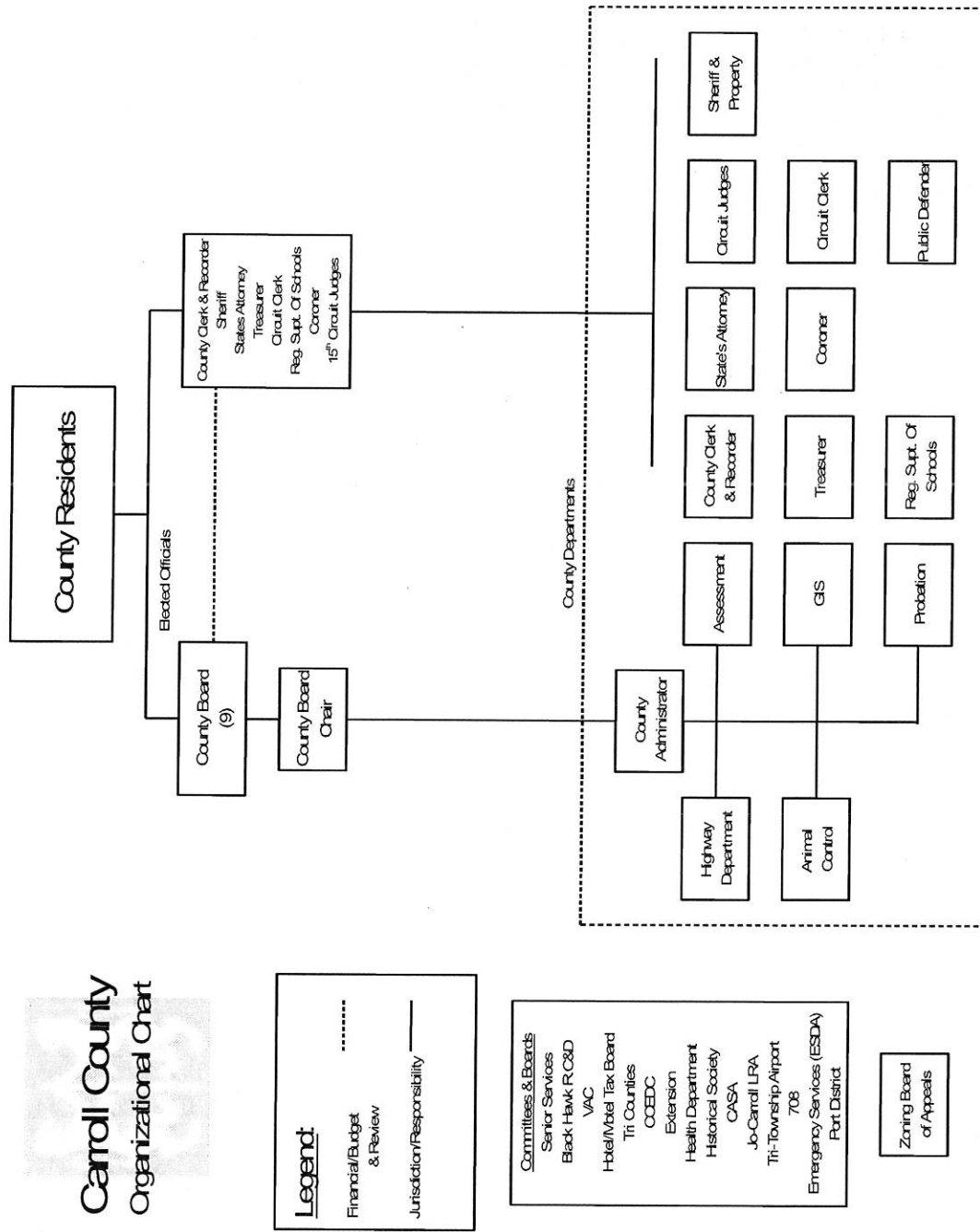
### Combined Budget and Appropriations Ordinance

All funds being appropriated by the County are listed by fund starting on page 8. The budget by fund is then broken out listing revenues and expenses that are anticipated for the fiscal year. Currently Carroll County has sixty funds making up the full County Budget and can be found between pages 8 and 97. The Budget as presented is in a modified accrual format.

### Tax Levy Resolution

Funds needed by the County as planned for in this budget from property taxes, will be approved and levied through a resolution on page 98. Each levy is limited by State Statute and if the combined total aggregate levy exceeds an increase of 5% or more then a Truth in Taxation Hearing is required. The 2014 Tax levy resolution as presented will not exceed this threshold.

# Carroll County Organizational Chart





## Combined Budget and Appropriation Ordinance

### Section One: Appropriations

Be it ordained by the County Board of Carroll County, Illinois, that there shall be and there is hereby appropriated the following amounts from taxes and other funds received into said County Treasury for the purposes herein specified for the fiscal year December 1, 2014, through November 30, 2015.

Fund	Actual	Estimated	Appropriation	Appropriation	Percent
	Year Ended November 30, 2013	Year Ending November 30, 2014			Inc./Dec. 2013 to 2015
11 General County	3,305,258	3,649,698	3,774,573	3,799,096	101%
13 Bridge Aid	306,130	405,000	1,005,000	887,000	88%
14 County Highway	876,636	1,026,280	957,283	1,094,570	114%
15 Township Motor Fuel	668,467	658,000	728,000	794,000	109%
16 County Motor Fuel	620,795	685,579	682,760	720,543	106%
17 TWP County Bridge	35,037	237,000	215,000	222,000	103%
18 Matching	476,294	131,000	508,000	645,000	127%
19 Social Security	223,884	234,541	234,541	244,254	104%
20 Illinois Municipal Retirement	334,423	397,568	401,111	448,973	112%
21 Law Library	1,361	3,000	3,000	3,000	100%
22 Court Automation	12,335	11,200	11,407	11,595	102%
23 County Recorder's Automation	23,548	34,500	34,000	34,000	100%
24 Non Resident Heir	10671	87	9500	10440	110%
26 Community Mental Health	312,000	320,320	320,320	329,000	103%
27 Animal Control	17,116	4,575	5,900	5,912	100%
28 Electronic Monitoring	0	0	0	0	#DIV/0!
29 Vital Records Automation	1,500	1,500	1,500	1,500	100%
30 Senior Citizens Fund	77,540	75,000	75,000	81,000	108%
31 DUI Enforcement Equipment	14,162	0	5,000	5,000	100%
32 Probation Service Fee	13,742	18,258	23,500	31,710	135%
34 Liability Insurance	118,175	125,929	135,625	136,824	101%
35 Payroll Escrow	0	0	0	0	#DIV/0!
36 Payroll	0	0	0	0	#DIV/0!
37 Public Safety Tax	280,000	270,000	280,000	315,000	113%
38 Treasurer Fee	-	0	0	0	#DIV/0!
39 Tax Sale Automation	1,238	2,000	5,000	5,000	100%
Tourism Promotion (Hotel Motel)	34,252	24,700	34,225	34,150	100%
41 911 Fund	182,844	162,826	188,060	193,294	103%
42 Drug Fines	1199.99	2500	3000	3000	100%
43 Court Security Fee	37,034	46,500	52,224	110,762	212%
44 Geographic Information Systems	48,748	58,985	61,153	62,747	103%
45 States Attorney Task Force	3,305	5,640	15,607	13,870	89%
46 Rental Housing	20655	24000	24000	24000	100%
47 Document Storage Fee	7,422	6,000	12,219	16,707	137%
48 States Attorney Continuing Ed. Resolution	7	0	0	0	#DIV/0!
49 Maint. and Child Support Collection	6,769	6,797	18,228	19,900	109%

50	Circuit Clerk	710,991	650,000	610,000	675,000	111%
52	GIS Resolution Fee	35,000	36,000	36,000	29,000	81%
53	States Attorney VOCA	17,486	15,730	18,035	15,071	84%
54	County Health	369,077	367,112	407,611	667,433	164%
55	Grants Fund	160,269	10,779	0	303,906	#DIV/0!
56	Pet Population Control	3,198	2,000	2,000	5,000	250%
57	Circuit Clerk Operation and Adm.	0	0	0	0	#DIV/0!
58	Squad Car Acq. And Maint.	0	4,000	4,000	4,000	100%
59	Victims Impact	0	2,000	2,000	1,000	50%
62	Tax Redemption	383,270	285,392	400,005	300,000	75%
63	Death & Fetal Death Fees	3,400	3,500	3,752	3,700	99%
64	Clerk and Records Fee	306,368	239,450	314,450	238,560	76%
66	Sheriff's Fees	67,401	50,000	50,000	50,000	100%
67	Prisoner Commissary	20,757	8,000	20,000	20,000	100%
68	Sheriff Trust Account	98,596	50,000	100,000	75,000	75%
70	Probation Restitution	2,905	5,700	0	1,000	#DIV/0!
71	Marriage	330	350	0	350	#DIV/0!
72	Coroners Fees	0	0	2,000	2,000	100%
74	Transportation Grant	51,556	200,000	200,000	250,000	125%
	County Historical Society	6,115	6,189	6,189	6,200	100%
	County Agricultural Extension Service	92,000	91,815	91,815	82,642	90%
		<b>10,401,268</b>	<b>10,657,000</b>	<b>12,092,594</b>	<b>13,033,709</b>	

**Less Interfund Transfers Out**

11	General County	115,000	50,000	50,000	16,000	32%
19	Social Security	17,108	16,342	16,342	15,734	96%
20	Illinois Municipal Retirement	25,662	25,561	25,561	25,401	99%
22	Court Automation	0	0	795	795	100%
23	County Recorder's Automation	1,388	10,000	10,000	10,000	100%
32	Probation Service Fee	7,738	7,029	10,000	25,710	257%
34	Liability Fund	10,000	10,000	10,000	10,000	100%
37	Public Safety Tax	280,000	270,000	280,000	290,000	104%
40	Tourism Promotion (Hotel Motel)	1,126	1,100	1,225	1,150	94%
41	911 Fund	72,536	52,626	56,060	54,294	97%
45	States Attorney Task Force	3,305	2,640	4,607	3,870	84%
49	Maint. and Child Support Collection	2,993	2,997	3,128	4,500	144%
50	Circuit Clerk	0	0	40,000	25,000	63%
52	GIS Resolution Fee	35,000	36,000	36,000	29,000	81%
57	Circuit Clk. Oper. & Admin.	0	0	0	0	#DIV/0!
58	Squad Car Acquisition and Maint.	0	4,000	4,000	4,000	100%
62	Tax Redemption	375,785	280,000	392,000	294,000	75%
64	Clerk and Recorder Fees	255,469	205,600	262,590	204,700	78%
<b>Transfers Out</b>		<b>1,203,110</b>	<b>973,895</b>	<b>1,202,308</b>	<b>1,014,153</b>	

<b>Net appropriations</b>	<b>9,198,158</b>	<b>9,683,105</b>	<b>10,890,286</b>	<b>12,019,556</b>
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Adoption of the Combined Budget and Appropriation Ordinance is a combination of the Appropriations and Budget contained within pages 8 to 97 of this document. The signature page is located on page 97.

## Section Two: Budget By Funds

### General Fund Description and Summary

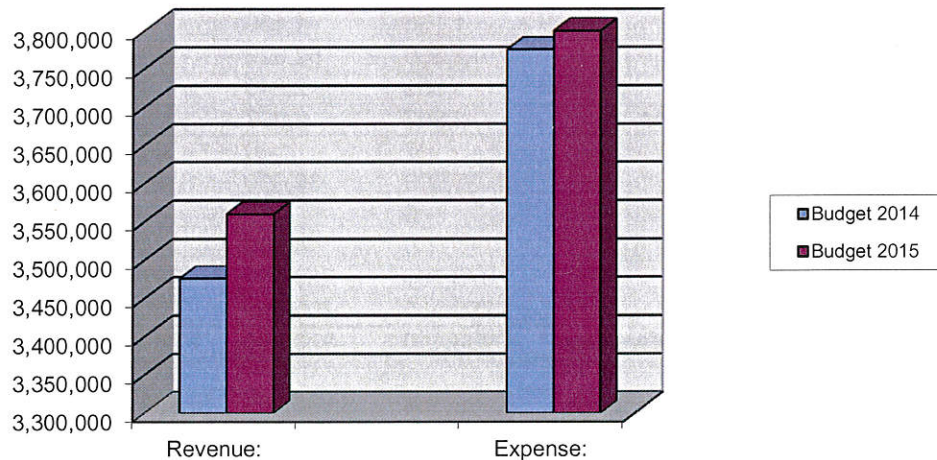
The General Fund accounts for several County Departments and services provided by the County. Operational funds, in full or in part, for the County Clerk and Recorder, Treasurer, Administration, County Board, Zoning, Supervisor of Assessments, Sheriff, Circuit Clerk, Animal Control, Coroner, Judicial, Probation, Public Defender, States Attorney, Emergency Services, Veterans Assistance and Regional Superintendent of Schools. Property Tax for the General Fund are levied under Illinois Statute (55 ILCS 5/5-1024). Revenues from State sales tax are received under Illinois Statute (30 ILCS 1151,2,3). Other various sources make up the remainder of the revenues in the General Fund.

For the first time in several years the revenues from most of the major sources appear to be leveling off or showing signs of improving. The general fund is able to maintain a fund balance of just above the 20 to 30 percent recommended by the auditors.

Summary for Budget Year Ending November 30, 2014:

	<u>Budget 2014</u>	<u>Budget 2015</u>
Revenue:	3,475,831	3,559,570
Expense:	3,774,573	3,799,096

### General Fund Budget Comparison



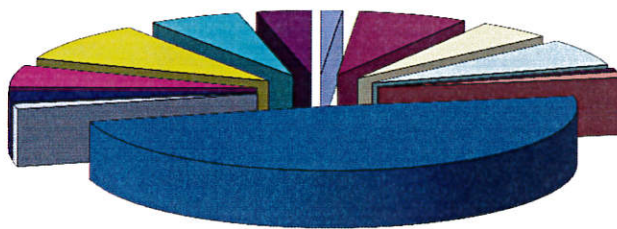


Full-Time Salaries---Defined as those that receive retirement benefits including overtime wages.

	Budget 2014	Budget 2015
Courthouse	29,081	29,935
Assessment	152,519	156,682
Treasurer	114,574	105,732
Clerk and Recorder	142,287	146,561
Coroner	15,500	16,000
Animal Control	28,450	29,289
Sheriff	1,048,314	1,051,683
Emergency Services	27,307	28,126
Public Defender	43,452	60,129
Probation	130,140	117,753
States Attorney	211,471	213,946
Circuit Clerk	127,759	130,452
Administrator	74,621	76,860
	<u>2,145,475</u>	<u>2,163,149</u>

<p>Percent Salary Increase General Fund Non-Union and Un-Negotiated Union 3.00%</p>
---

Salaries 2015



- Courthouse
- Assessment
- Treasurer
- Clerk and Recorder
- Coroner
- Animal Control
- Sheriff
- Emergency Services
- Public Defender
- Probation
- States Attorney
- Circuit Clerk
- Administrator

# General Fund Revenues

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Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3001 REAL ESTATE TAX COLLECTION	848,472	880,000	880,000	905,000	103%
3002 MOBILE HOME TAX COLLECTION	723	800	800	900	113%
3003 PERSONAL PROPERTY REPLACEMENT	157,578	163,000	140,000	160,000	114%
3005 FEES-TREASURERS	4,468	4,500	4,500	4,000	89%
3008 STATES ATTORNEY REIMBURSEMENT	122,916	113,460	113,000	120,000	106%
3009 STATE-GRANTS IN AID	33,246	54,000	48,000	71,000	148%
3010 STATE-PROB SALARY SUBSIDY	5,720	9,000	8,000	9,500	119%
3011 STATE SOA SALARY REIM	24,358	24,750	24,750	25,500	103%
3012 STATE ESDA FUND REIM	11,162	12,000	18,000	12,000	67%
3013 STATE INCOME TAXES	592,739	600,000	600,000	620,000	103%
3014 STATE ELEC JUDGE REIM	2,674	4,500	4,500	4,500	100%
3016 STATES ATTORNEY FEES	4,666	4,900	5,000	5,000	100%
3017 FINES - CIRCUIT CLERK	84,435	80,000	77,000	80,000	104%
3018 PUBLIC DEFENDER INCOME	14,406	14,000	13,000	14,000	108%
3020 COUNTY 1% SALES TAX	92,993	102,000	95,000	95,000	100%
3021 COUNTY .25% SALES TAX	340,734	340,000	340,000	340,000	100%
3027 INTEREST EARNED	3,557	4,000	5,000	4,000	80%
3029 TRANS FROM 49 & 50 - INT	0	3,200	3,200	0	0%
3030 INTEREST-CO COLL/DELINQ/INLIEU	0	0	50	25	50%
3031 ZONING & PERMIT INCOME	7,900	14,000	8,000	9,000	113%
3032 JUDICIAL FUND - RESOLUTIONS	3,322	3,000	3,000	3,000	100%
3034 EMPLOYEES INS REIMBURSEMENTS	10,127	17,800	8,000	13,000	163%
3036 MISCELLANEOUS INCOME	180	300	300	300	100%
3037 DELINQUENT TAXES - PENALTIES	49,951	55,000	55,000	55,000	100%
3040 ILEC - WORK RELEASE INCOME	11,964	5,000	2,000	4,000	200%
3042 SOA--NOTARY FEES-INCOME	3,761	1,200	5,000	1,200	24%
3043 CABLE TV FRANCHISE FEES	11,621	12,000	12,000	12,000	100%
3044 TRANSFER FROM TOUR5% TREAS FEE	1,126	1,100	1,225	1,150	94%
3046 CORPS OF ENGINEERS--CAUSEWAY	13,936	14,216	13,500	14,000	104%
3048 TRANSFER FROM PROB SERVICE FEE	7,738	7,029	10,000	15,210	152%
3052 STATE--LOCAL USE TAX	104,951	106,000	99,000	105,000	106%
3058 TRANSFER FROM PUB SAFETY TAX	280,000	270,000	280,000	290,000	104%
3059 FEES - TRANSFER STATION	6,507	6,500	6,500	6,500	100%
3061 FOREIGN SHERIFF FEES	592.48	600	400	500	125%
3067 JUDGE--PLACEMENT REIMBURSEMENT	0	0	500	0	0%
3069 JAIL TELEPHONE--COLLECT CALLS	0	0	1	0	0%
CIR CL--ARRESTEE'S MEDICAL FEE	1,983	1,800	1,800	1,800	100%
3077 MULTI-TOWNSHIP--ASSESSING	31,365	35,679	35,679	36,255	102%
3078 TRANSFER FROM CHD. SUP. CIR CLK	2,943	2,730	2,631	3,754	143%

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3080 TRANSFER FROM 911 WGE REIM DIS	52,831	38,099	40,000	39,431	99%
3083 MINOR HOUSING	476	250	700	400	57%
3089 CIR CLERK--BLOOD TEST FEE	-	200	50	200	400%
3090 SHERIFF-SS INCENTIVE PAYMENT	3,200	2,000	1,000	2,000	200%
3091 SHERIFF--HIREBACK	-	0	750	500	67%
3092 TRANSFER FROM 911 INS REIMB	9,287	6,872	8,000	7,000	88%
3100 TAX SALE INDEMNITY FEES	3,360	1,000	1,000	1,000	100%
3105 US FISH/WILDLIFE-REFUGE REV SH	2,730	4,163	3,000	3,500	0%
3106 INT FROM CIR CL-DEP TO GEN FD	3,412	3,500	3,200	3,300	103%
3215 CIR CLERK--GENERAL FEE-38.675%	43,744	44,000	30,000	42,000	140%
3216 CIR CLERK-MISC INCOME	71	1,400	500	1,000	200%
3218 CO CLERK--FEES	195,000	175,000	220,890	174,000	79%
3219 SHERIFF--FEES	60,121	47,000	48,000	47,000	98%
3220 CIRCUIT CLERK--FEES	80,036	80,000	95,000	90,000	95%
3230 COURTHOUSE POP MACHINE INC	2,227	2,200	1,700	1,900	112%
3240 REIMB--PUBLIC DEFENDER SALARY	27,985	28,000	25,000	40,046	160%
3260 HIGHLAND C C -RENT-PTE	1,100	1,100	1,200	1,200	100%
3282 TRANS FROM PROB SER.-SALARY REIM	5,000	7,500	7,500	10,500	140%
3283 TRAN FRM 62-5400 TAX REDEMP	-	0	5	0	0%
3285 TRAN FRM 64-5400 CL/REC FEES	-	0	0	0	#DIV/0!
3301 TRANSFER FROM F23--CLERK SALARY	5,000	5,000	5,000	5,000	100%
3304 TRANSFER FROM F23 FD--REC FEES	6,000	6,000	6,000	6,000	100%
3306 TRANSFER FROM LIABILITY FUND 34	10,000	10,000	10,000	10,000	100%
3317 ASSESSOR/GIS WEBSITE	2,130	2,600	3,000	2,000	67%
3371 TRANS--OTHER INTEREST EARNED	13		0	0	#DIV/0!
3318 TRANSFER FROM F50 CIR CLK		0	40,000	25,000	63%
3321 VIDEO GAMING		4,100	0	4500	#DIV/0!
3322 WORK COMP REIM		2,500	0	0	#DIV/0!
<b>TOTAL REVENUE</b>	<b>3,408,535</b>	<b>3,440,548</b>	<b>3,475,831</b>	<b>3,559,570</b>	



# General Fund EXPENSES

11

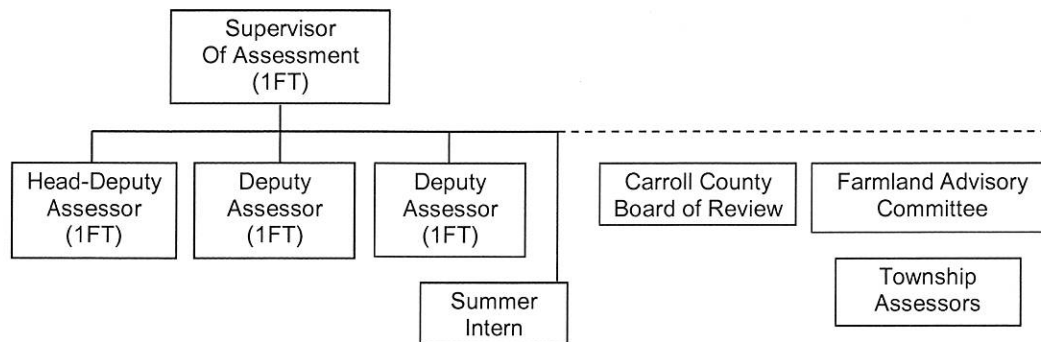
Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
<b>00</b>					
5040 BANK SERVICE CHARGE					
<b>01 COURTHOUSE UPKEEP</b>					
5002 JANITOR	27,643	28,481	28,481	29,335	103%
5003 REPAIRS & MAINTENANCE	24,959	27,000	30,000	50,000	167%
5004 UTILITIES--ELECTRICITY & WATER	47,053	55,000	56,000	55,000	98%
5005 UTILITIES--TELEPHONE	32,423	30,000	26,500	26,000	98%
5006 UTILITIES--GAS	5,087	11,500	13,000	12,000	92%
5008 CARPETING & COURTYARD	0	0	1,000	1,000	100%
5026 HVAC MAINTENANCE CONTRACT	21,705	23,510	23,510	23,510	100%
5436 COURTHOUSE IMP-CIP TUCK POINT	20,000	20,000	20,000	20,000	100%
5461 COURTHOUSE IMP-CIP PHONE SYS		80,000	85,000	0	0%
COURTHOUSE IMP-CIP PARKING LOT	0	0	0	35,000	#DIV/0!
5437 PART-TIME JANITOR	6,864	10,000	12,665	13,045	103%
5438 JANITOR OVERTIME	10	600	600	600	100%
5459 COURTHOUSE IFIBER LEASE	0	1,000	7,200	7,200	100%
5460 HIGHWAY IFIBER LEASE	0	500	1,200	1,200	100%
6027 HEALTH/LIFE INSURANCE	5,097	6,468	6,468	7,087	110%
<b>DEPT. SUBTOTAL</b>	<b>190,840</b>	<b>294,059</b>	<b>311,624</b>	<b>280,977</b>	
<b>02 SUPPLIES AND RENTALS</b>					
5319 RENTALS & LEASE	6,797.17	9,000	9,000	9,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	7,683.46	9,000	9,000	9,000	100%
5451 DEVENET LEASE	21,231.00	21,231	21,231	21,231	100%
<b>DEPT. SUBTOTAL</b>	<b>35,712</b>	<b>39,231</b>	<b>39,231</b>	<b>39,231</b>	
<b>03 OFFICE EQUIPMENT AND MAINTENANCE</b>					
5025 OFFICE EQUIPMENT MAINTENANCE	4,215	6,000	8,000	7,000	88%
<b>DEPT. SUBTOTAL</b>	<b>4,215</b>	<b>6,000</b>	<b>8,000</b>	<b>7,000</b>	
<b>04 COUNTY BOARD SERVICIES</b>					
5045 EQUIPMENT	209			2,000	
5320 PER DIEM ALLOWANCE	15,470	17,000	24,000	23,000	96%
5422 TRAVEL, DUES & SUPPLIES	-1,125	3,000	3,500	3,300	94%
<b>DEPT. SUBTOTAL</b>	<b>14,345</b>	<b>20,000</b>	<b>27,500</b>	<b>26,300</b>	

# General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
<b>05 SUPERVISOR OF ASSESSMENTS</b>					
5009 CLERKHIRE SALARIES	83,592	88,519	88,519	91,182	103%
5012 TRAVEL	3,501	5,500	6,000	6,000	100%
5014 EDUCATION	800	1,180	1,500	1,500	100%
5017 INDUSTRIAL APPRAISAL CONTRACT	0	0	2,500	2,500	100%
5018 FARMLAND ADVISORY COM	241	241	250	250	100%
5024 DUES	325	325	350	350	100%
5027 APPRAISAL SOFTWARE	10,700	11,200	11,500	11,500	100%
5028 ASSESSOR/GIS WEB	2,485	1,500	2,000	1,500	75%
5310 SALARY--SOA	48,901	50,000	50,000	51,500	103%
5314 PART TIME- SUMMER INTERN		0		10,000	#DIV/0!
5321 CLERKHIRE--OVERTIME PAY	6,282	10,000	14,000	4,000	29%
5323 PRINTING, SUPPLIES & POSTAGE	15,741	16,000	20,000	20,000	100%
6027 HEALTH/LIFE INSURANCE	19,430	24,027	24,027	25,704	107%
<b>DEPT. SUBTOTAL</b>	<b>191,997</b>	<b>208,492</b>	<b>220,646</b>	<b>225,986</b>	

The Assessment Office is responsible for the mass appraisal of all real property in Carroll County. Information on mobile homes is also maintained. The Assessment Office administers the following exemptions: owner-occupied, homestead, homestead improvement and senior assessment freeze. Exemptions for churches, government bodies and not-for-profit organizations are also kept on file. Sales information and sales reports are compiled for public use. Property record cards are kept up to date with a picture of the property and the appraisal information. There are 13321 parcels at this time. Maps are maintained in the GIS Department showing property ownership.



Contractual Employees: Carpenters Union No. 790 Salaries

Position	Current Hourly Rate	2014-15 Hourly Rate	Current Yearly Salary	2014-15 Yearly Salary
Head-Deputy Assessor	17.91	18.45	32,596	33,579
Deputy Assessor	17.91	18.45	32,596	33,579
Deputy Assessor	12.81	13.20	23,314	24,024
			<b>88,507</b>	<b>91,182</b>

# General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
<b>06 BOARD OF REVIEW</b>					
5012 TRAVEL	200	58	600	500	83%
5014 EDUCATION	0	0	300	300	100%
5311 SALARY--BOARD OF REVIEW	9,000	9,000	9,000	9,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	1,318	1,590	1,700	1,600	94%
<b>DEPT. SUBTOTAL</b>	<b>10,518</b>	<b>10,648</b>	<b>11,600</b>	<b>11,400</b>	
<b>07 ELECTIONS</b>					
5019 JUDGES, BALLOTS & SUPPLIES	50,107	110,000	110,000	110,000	100%
5020 CLERK'S OFFICE OVERTIME	1,485	4,000	4,000	4,000	100%
5021 MOTOR VOTER REGISTRATION	0	4,000	4,000	4,000	100%
5022 HELP AMERICA VOTE ACT	3,067	7,000	7,000	7,000	100%
<b>DEPT. SUBTOTAL</b>	<b>54,658</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>	
<b>08 BONDS - COUNTY OFFICERS</b>					
5328 BONDS FOR COUNTY OFFICERS	1,618	1,000	1,000	1,000	100%
<b>DEPT. SUBTOTAL</b>	<b>1,618</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	
<b>09 PERMANENT REGISTRATION</b>					
5329 PERMANENT REGISTRATION	3,000	6,000	6,000	6,000	100%
<b>DEPT. SUBTOTAL</b>	<b>3,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	
<b>10 ACCOUNTING SERVICE &amp; AUDIT</b>					
5023 ACCOUNTING SERVICE & AUDIT	33,275	29,100	32,875	33,725	103%
<b>DEPT. SUBTOTAL</b>	<b>33,275</b>	<b>29,100</b>	<b>32,875</b>	<b>33,725</b>	
<b>11 REIMBURSABLE INS - SEE #11-3034</b>					
6049 REIMBURSABLE INS-SEE #11-3034	10,127	17,800	13,073	14,811	113%
<b>DEPT. SUBTOTAL</b>	<b>10,127</b>	<b>17,800</b>	<b>13,073</b>	<b>14,811</b>	



## General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
<b>12 COUNTY TREASURER</b>					
5009 CLERKHIRE SALARIES	64,815	64,105	64,574	54,232	84%
5314 PART TIME	150	0	10,000	5,000	50%
5010 DUES	-	150	150	150	100%
5012 TRAVEL	90	0	250	250	100%
5014 EDUCATION	-	0	350	350	100%
5323 PRINTING, SUPPLIES & POSTAGE	23,686	24,000	24,000	25,000	104%
6002 SALARY--TREASURER	1,000	50,000	50,000	51,500	103.0%
ONLINE TAXES	48,901	1,000	1,000	1,000	100.0%
6027 HEALTH/LIFE INSURANCE	14,652	20,004	18,174	19,499	107%
<b>DEPT. SUBTOTAL</b>	<b>153,294</b>	<b>159,259</b>	<b>168,498</b>	<b>156,981</b>	

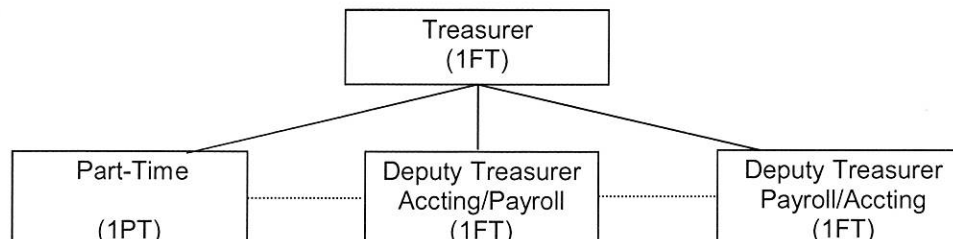
The County Treasurer's Office has the following responsibilities:

- Prepare all County property and mobile home taxes; collects the revenue and distributes it to fifty different taxing districts
- Invests all County funds under her jurisdiction into interest bearing funds, approximately seventy different accounts
- Handles approximately thirty different funds besides the real estate taxes and mobile home taxes. Examples: County highway funds, township motor fuel funds, County motor fuel funds, bridge aid, inheritance taxes, etc.
- Handles the payroll reports, retirement funds, and County health insurance
- Issues all W-2 forms at the end of the year for all County employees
- Is the Treasurer of the County 5% hotel/motel tax and is the Treasurer of the 911 Board
- The County Treasurer is an elected position.

Full-Time Equivalent Positions

3

Department Organizational Chart



Contractual Employees: Carpenters Union No. 790 Salaries

Position	Current Hourly Rate	2014-15	Current Yearly Salary	2014-15 Yearly Salary	
Deputy Treasurer-Collector (35 hrs/wk)			0.00	0.00	#DIV/0!
Deputy Treasurer-Accting/Payroll(35 hrs/wk)	18.63	19.19	33,906.60	34,923.80	1.03
Deputy Treasurer-Payroll/Accting(35 hrs/wk)	10.30	10.61	18,746.00	19,308.38	1.03
			52,652.60	54,232.18	

# General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
<b>13 COUNTY CLERK AND RECORDER</b>					
5009 CLERKHIRE SALARIES	89,397	92,287	92,287	95,061	103%
5010 DUES	420	420	420	420	100%
5012 TRAVEL	362	750	750	750	100%
5014 EDUCATION	400	650	650	650	100%
5323 PRINTING, SUPPLIES & POSTAGE	6,482	9,000	9,000	9,000	100%
6027 HEALTH/LIFE INSURANCE	19,430	24,027	24,027	25,704	107%
6031 RECORDERS-TRANSACTION FEE	13,277	13,500	13,500	13,500	100%
6068 DEED STAMPS	39,423	60,000	60,000	60,000	100%
6074 SALARY-COUNTY CLERK	48,901	50,000	50,000	51,500	103%
<b>DEPT. SUBTOTAL</b>	<b>218,090</b>	<b>250,634</b>	<b>250,634</b>	<b>256,585</b>	

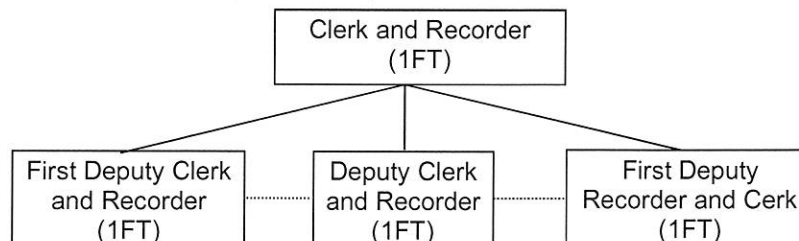
## Department Discription:

The County Clerk's office has five major functions: (1) Tax extender for computing tax rates and the redemption of delinquent taxes; (2) Chief election officer for the county; (3) Keeper of the county records; and (4) Clerk of the County Board; (5) Records all property transactions. Numerous other tasks are allotted to the Department. The Clerk and Record is an elected Department Head.

Full-Time Equivalent Positions

4

## Department Organizational Chart



Contractual Employees: Carpenters Union No. 790 Salaries

Position	Current Hourly Rate	2014-15 Hourly Rate	Current Yearly Salary	2014-15 Yearly Salary
	17.08	17.59	31,085.60	32,018.17
First Deputy Recorder and Clerk (35 hrs/wk)	16.77	17.27	30,521.40	31,437.04
Deputy Clerk and Recorder (35 hrs/wk)	16.86	17.37	30,685.20	31,605.76
			<u>92,292.20</u>	<u>95,060.97</u>

**General Fund  
EXPENSES**

**11**

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2013	Year Ending November 30, 2014	Year Ending November 30, 2014	Year Ending November 30, 2015	Inc./Dec. 2014 to 2015
<b>14</b>	<b>CAPITAL EQUIPMENT PURCHASE</b>					
6032	CAPITAL EQUIPMENT PURCHASE	0	0	0	0	#DIV/0!
	<b>DEPT. SUBTOTAL</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>15</b>	<b>CONTINGENCY</b>					
5352	CONTINGENCY	0	0	5,000	5,000	100%
	<b>DEPT. SUBTOTAL</b>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	
<b>16</b>	<b>LITIGATION EXPENSE</b>					
6034	LITIGATION EXPENSE	0	0	10,000	10,000	100%
	<b>DEPT. SUBTOTAL</b>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	



# General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
<b>17 ZONING</b>					
5010 DUES	80		200	200	100%
5011 TRAINING--ZONING	380		700	700	100%
5012 TRAVEL	1,332	300	1,700	1,200	71%
5323 PRINTING, SUPPLIES & POSTAGE	725	1,200	1,000	1,500	150%
5423 TRAVEL--BOARD OF APPEALS	233	500	500	500	100%
6027 HEALTH/LIFE INSURANCE	61	0	100	0	0%
6035 BOARD OF APPEALS	800	1,500	2,000	2,000	100%
6041 NOXIOUS WEED ADMINISTRATION	-		500	500	100%
6042 PUBLICATIONS	569	850	1,200	1,200	100%
6090 TRANSFER TO GIS FUND 44		4,333	4,333	0	0%
6075 ZONING-SALARY	31,313	2,750	0	0	#DIV/0!
<b>DEPT. SUBTOTAL</b>	<b>35,491</b>	<b>11,433</b>	<b>12,233</b>	<b>7,800</b>	

The specific duties of the zoning shall include:

- Providing zoning information upon request.
- Receiving applications for building and occupancy permits, and reviewing such applications to determine if they comply with the ordinance provisions, and issuing or denying permits.
- Receiving applications for special use permits, variances and amendments, referring such applications to the appropriate public hearings, and publishing notice of such hearing.
- Conducting inspections.
- Investigating violations.
- Keeping the zoning map and text up to date.
- Assisting with implementation of planning and development plans and projects

# General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
<b>18 CORONER</b>					
5010 DUES	300	300	300	300	100%
5012 TRAVEL	800	700	800	800	100%
5323 PRINTING, SUPPLIES & POSTAGE	500	250	500	500	100%
6003 DEPUTY CORONER--SALARIES	1,200	1,800	1,800	1,800	100%
6013 CORONER TRAINING CLASSES	-	700	800	800	100%
6038 AUTOPSIES	5,859	5,900	5,900	5,900	100%
6058 SALARY-CORONER	15,000	15,500	15,500	16,000	103%
6069 COURT REPORTER	-	500	500	500	100%
<b>DEPT. SUBTOTAL</b>	<b>23,660</b>	<b>25,650</b>	<b>26,100</b>	<b>26,600</b>	

The Coroner's office is responsible to those who have died by determining the cause of death in cases of homicide, accident, suicide, or cases where there was no recent attending physician or where the circumstances surrounding the death are mysterious or unknown. Department consist of the Coroner (non-union) and various Deputy coroners as needed.

## 19 DOG CATCHER (Animal Control)

5014 EDUCATION	1,300	1,000	1,300	1,000	77%
5323 PRINTING, SUPPLIES & POSTAGE	2,287	2,500	2,500	2,500	100%
6027 HEALTH/LIFE INSURANCE	5,097	6,458	6,468	7,087	110%
6039 AUTO, TELEPHONE & SUPPLIES	3,400	3,900	3,900	3,900	100%
6059 SALARY-DOG CATCHER	27,142	27,950	27,950	28,789	103%
6061 PART-TIME SALARY	1,858	2,700	3,000	3,000	100%
6062 OVERTIME FOR FULL-TIME EMPL	0	0	500	500	100%
6072 PETTY CASH-SMALL ITEMS	470	350	600	500	83%
6078 UNIFORMS	356	400	400	400	100%
7055 CELL PHONE	140	300	600	600	100%
<b>DEPT. SUBTOTAL</b>	<b>42,048</b>	<b>45,558</b>	<b>47,218</b>	<b>48,276</b>	

The Animal Control office investigates complaints of dogs and other animals running at large, picks up stray animals and investigates complaints of abuse and neglect. Manages the Animal Control facilities located behind the Highway Department buildings and dog registration program within the County. Department consists of one non-union full-time employees and various part-time as needed.

# General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
<b>20 COUNTY SHERIFF</b>					
5010 DUES	710	1,200	800	1,200	150%
5012 TRAVEL	56	200	1,000	500	50%
5323 PRINTING, SUPPLIES & POSTAGE	15,901	11,000	11,000	12,000	109%
6005 SALARY--CHIEF DEPUTY	52,162	53,727	53,727	55,339	103%
6014 HIREBACK PAY	2,872	2,000	2,500	2,500	100%
6027 HEALTH/LIFE INSURANCE	118,265	155,236	155,236	170,090	110%
6037 WEAPONS & AMMO *	1,185	1,700	2,200	2,200	100%
6044 SQUAD CARE MAINTENANCE *	23,440	12,000	13,000	12,000	92%
6046 UNIFORMS *	6,980	8,500	10,000	10,000	100%
6047 RADIO CONTRACT & REPAIRS	1,168	1,200	2,000	2,000	100%
6048 TRAINING FEES *	(4,566)	6,000	6,000	6,000	100%
6051 SHERIFF--FUEL *	36,399	33,000	35,000	35,000	100%
6052 EXTRADITION EXPENSE	1,119	1,500	1,500	1,500	100%
6053 HOLIDAY PAY--Deputies,Jailers	25,355	23,809	42,000	27,000	64%
6054 HOLIDAY PAY--Disp	14,800	14,121	0	15,000	#DIV/0!
6060 SALARY-SHERIFF	57,400	58,600	58,600	60,358	103%
6064 DEPUTIES--FOP SALARIES *	293,762	304,295	304,295	305,290	100%
6065 DEPUTIES--FOP OVERTIME *	35,048	31,000	29,000	30,000	103%
6066 SHERIFF--OTHER SALARIES	11,878	12,454	12,454	12,828	103%
6067 OTHER SALARIES--P/T PAY	14,933	15,000	9,000	15,000	167%
6073 DIETING OF PRISONERS	44,700	47,200	47,200	47,200	100%
6076 CT SECURITY SALARY (40%)	9,797	13,000	11,000	11,700	106%
6077 PRISONER HOUSING-OUT OF CTY	-	3,000	2,000	2,500	125%
6079 JAILERS--FOP SALARIES	208,007	218,745	218,745	220,379	101%
6080 DISPATCH--FOP SALARIES	290,531	282,444	282,444	290,990	103%
6081 JAILERS--FOP OVERTIME	11,911	17,500	16,835	17,000	101%
6082 DISPATCH--FOP OVERTIME	28,163	30,000	27,714	30,000	108%
6083 INVESTIGATOR ON CALL	-	0	400	400	100%
6084 PRISONER DENTAL	373	2,500	1,000	1,500	150%
6085 PRISONER MEDICAL	2,573	3,000	8,000	8,000	100%
6086 PRISONER PRESCRIPTION	3,880	4,000	5,000	5,000	100%
6087 PRISONER GENERAL CARE	3,133	3,000	7,000	5,000	71%
6088 P/T DISPATCH	6,561	15,000	20,000	20,000	100%
K-9 MAINTENANCE	1,649	0	0		#DIV/0!
7075 CELL PHONES	2,025	10,000	10,000	11,000	110%
<b>DEPT. SUBTOTAL</b>	<b>1,322,171</b>	<b>1,395,931</b>	<b>1,406,650</b>	<b>1,446,473</b>	<b>103%</b>
<b>21 VILLAGE OF THOMSON</b>					
7049 THOMSON--POLICING CAUSEWAY	12,936	13,000	11,000	12,000	109%
<b>DEPT. SUBTOTAL</b>	<b>12,936</b>	<b>13,000</b>	<b>11,000</b>	<b>12,000</b>	

The Sheriff is the chief law enforcement officer of the County. The Office of Sheriff dates back in history to old world Europe and was brought to this country by early settlers where it has evolved into a multi-task agency.

The Sheriff's Office is staffed by twenty-eight personnel that investigate complaints of criminal activity, operate a county jail, provide emergency 9-1-1 dispatch to persons in need of assistance, and ensure security of the courts and other offices in the courthouse.

The Sheriff and his staff work closely with other law enforcement agencies in the county to promote a safe place for citizens to live and work.

The Sheriff is an elected Non-Union Full-Time employee.

The Chief-Deputy is a Non-Union Employee

The Sheriff's Secretary is a Non-Union Employee

Seven Various Part-Time Non-Union Positions

Two Non-Union Janitor Maintenance

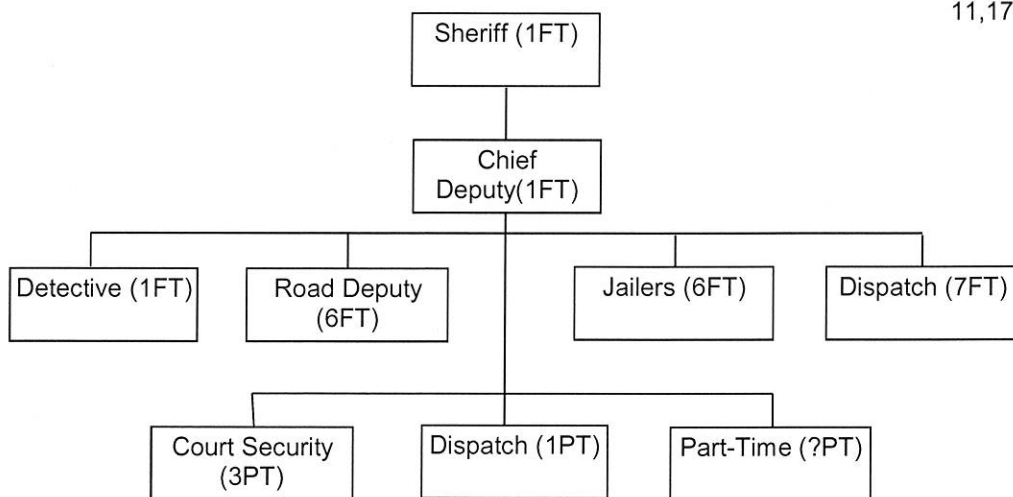
Three Non-Union Part-Time Court Security

Contractual Employees:

Illinois Federal Order of Police Labor Council: Salaries

Position			Current Yearly Salary	2013-14 Yearly Salary		
Detective			44,949	46,243	102.9%	
Road Deputy			48,569	49,926	102.8%	
Road Deputy		new employee	42,362	36,248	85.6%	
Road Deputy			50,121	50,978	101.7%	
Road Deputy			41,328	42,561	103.0%	
Road Deputy			37,190	38,352	103.1%	
Road Deputy	Deputies Sal	305,290.00	39,776	40,982	103.0%	
Jailer			37,837	39,010	103.1%	
Jailer			33,699	34,801	103.3%	
Jailer		new employee	38,354	34,275	89.4%	
Jailer			36,802	37,957	103.1%	
Jailer			36,285	37,431	103.2%	
Jailer	Jailers Sal	220,379.00	35,768	36,905	103.2%	
Dispatch		retire/position eliminated	0	0	#DIV/0!	
Dispatch			45,078	46,375	102.9%	
Dispatch			41,975	43,218	103.0%	
Dispatch			41,975	43,218	103.0%	
Dispatch			40,940	42,199	103.1%	
Dispatch			38,354	39,539	103.1%	
Dispatch			37,837	39,010	103.1%	
Dispatch	TC's Sal	290,990.00	36,285	37,431	103.2%	
#VALUE!						
			816,659.00	805,484	816,659	101.4%

11,175.00



\* Sheriff Department line items that receive reimbursements from the Public Safety Tax Fund



**General Fund  
EXPENSES**

**11**

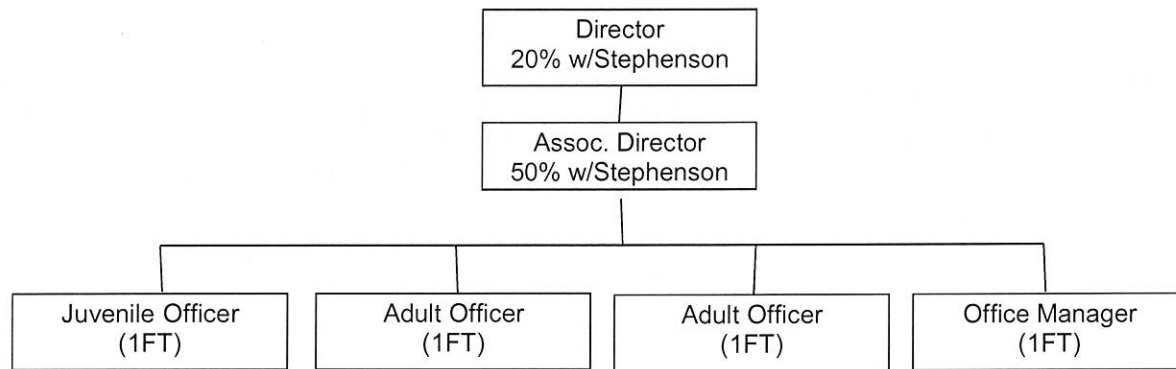
Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
<b>22 EMERGENCY SERVICES</b>					
5010 DUES	621	100	100	100	100%
5012 TRAVEL	1,391	1,500	1,500	1,500	100%
5323 PRINTING, SUPPLIES & POSTAGE	764	1,000	1,000	1,000	100%
7002 SALARY-EMERGENCY SERVICES	14,421	14,853	14,853	15,299	103%
7051 NEW EQUIPMENT & MAINTENANCE	1,222	3,000	3,000	3,000	100%
7052 MISC MEETING EXPENSE	762	3,000	3,000	3,000	100%
7055 CELL PHONE	1,071	1,000	1,000	1,000	100%
7084 SEC SALARY-ONE HALF TIME	12,093	12,454	12,454	12,828	103%
<b>DEPT. SUBTOTAL</b>	<b>32,345</b>	<b>36,907</b>	<b>36,907</b>	<b>37,726</b>	
<b>23 JURY EXPENSES</b>					
5323 PRINTING, SUPPLIES & POSTAGE	2,000	2,500	3,000	3,000	100%
7088 JUROR'S FEES	3,505	18,000	10,000	10,000	100%
<b>DEPT. SUBTOTAL</b>	<b>5,505</b>	<b>20,500</b>	<b>13,000</b>	<b>13,000</b>	

## General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
<b>24 PUBLIC DEFENDER</b>					
5014 EDUCATION	-		300		
7080 SALARY-PUBLIC DEFENDER	42,187	43,452	43,452	60,129	138%
7104 DEFENDING ATTORNEY SALARY	18,720	19,892	19,892	20,489	103%
7110 JUVENILE DEFENSE ATTY--SALARY	14,491	14,926	14,926	0	0%
<b>DEPT. SUBTOTAL</b>	<b>75,397</b>	<b>78,270</b>	<b>78,270</b>	<b>80,618</b>	
<b>25 PROBATION</b>					
5009 CLERKHIRE SALARIES	34,656	31,346	35,695	20,475	57%
5323 PRINTING, SUPPLIES & POSTAGE	1,822	2,700	2,200	2,500	114%
6027 HEALTH/LIFE INSURANCE	10,305		12,936	14,174	110%
7011 CHIEF MANAGING OFFICER-TRAVEL	2,000	2,000	2,000	2,000	100%
7057 MEETING & TRAINING	20	385	50	400	800%
7059 WORK RELEASE: DIRECTOR SALARY	42,876	44,162	44,162	45,487	103%
7065 SALARY-RESTORATIVE JUSTICE	36,672	37,772	37,772	38,905	103%
7069 DRUG TESTING	2,307	2,307	2,000	3,000	150%
7070 SOFTWARE MAINTENANCE	1,860	1,860	1,860	1,860	100%
7071 SOFTWARE & HARDWARE UPGRADE	-	0	500	4,000	800%
7072 PERSONAL SAFETY	-	0	50	1,200	2400%
7073 CMO TRAINING	700	700	700	700	100%
7074 ELECTRONIC MONITORING START UP	-	0	50	0	0%
7075 OFFICE EQUIPMENT REPAIR	863	1,200	1,000	1,200	120%
7078 CELLULAR PHONES	230	345	250	350	140%
7081 SALARY-PROBATION OFFICER	55,811	56,673	56,673	58,373	103%
7086 CHIEF MANAGING OFFICER SALARY	9,472	13,075	13,075	13,467	103%
7107 PROBATION OFFICER--TRAVEL PAY	2,000	2,000	2,000	2,000	100%
7108 WORK RELEASE DIR--TRAVEL PAY	2,000	2,000	2,000	2,000	100%
7109 RES JUSTICE COORD--TRAVEL PAY	2,000	2,000	2,000	2,000	100%
<b>DEPT. SUBTOTAL</b>	<b>205,594</b>	<b>200,525</b>	<b>216,973</b>	<b>214,091</b>	

The Carroll County Probation Department is staffed by six individuals; a director, associate director, three probation officers and an administrative assistant. The Office serves both adults and juveniles, handling an adult case-load of 358 and a juvenile case-load of 55. In addition to meeting monthly with active clients, the Office prepares court orders and pre-sentence investigations, collects and distributes restitution, does drug testing, operates a work release and public service work program. Monthly statistics are sent to the administrative office of the Illinois Courts.

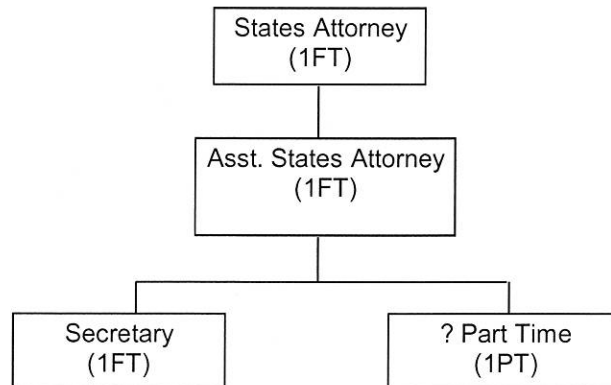


# General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
<b>26 STATES ATTORNEY</b>					
5009 CLERKHIRE SALARIES	27,636	28,422	28,422	29,275	103%
5010 DUES	912	1250	900	1,000	111%
5012 TRAVEL	549	700	700	700	100%
5014 EDUCATION	2,732	1,500	1,500	1,600	107%
5323 PRINTING, SUPPLIES & POSTAGE	10,993	10,000	10,000	10,000	100%
6027 HEALTH/LIFE INSURANCE	15,292	19,405	19,405	21,261	110%
7063 VACATION-SECRETARY	-	0	350	350	100%
7064 APPELLATE PROSECUTOR	7,000	7,000	7,000	7,000	100%
7068 INVESTIGATION EXPENSES	1,853	2,000	2,000	2,000	100%
7082 SALARY-STATE'S ATTORNEY	128,959	128,959	128,959	128,959	100%
7090 ASST STATE'S ATTORNEY	52,516	54,090	54,090	55,713	103%
<b>DEPT. SUBTOTAL</b>	<b>248,442</b>	<b>253,326</b>	<b>253,326</b>	<b>257,858</b>	

The State's Attorney's Office has the duty to provide legal representation to the people of the State of Illinois and the County of Carroll in all criminal and civil proceedings in the Circuit Court of Carroll County in which the people of the state of the County may be interested, to commence and prosecute all actions brought by any County officer in his official capacity, to defend all actions and proceedings brought against the County of any county officer, and generally to enforce dozens of civil laws and all of the criminal laws within the County. All employees are non-union.

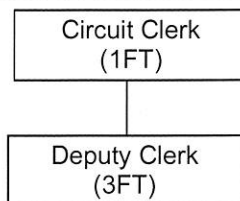


# General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
<b>27 CIRCUIT CLERK</b>					
5009 CLERKHIRE SALARIES	74,322	76,259	76,259	78,452	103%
5010 DUES	25	375	375	375	100%
5012 TRAVEL	623	1,000	3,000	2,000	67%
5014 EDUCATION	-	500	1,000	1,000	100%
5323 PRINTING, SUPPLIES	12,766	17,000	17,000	17,000	100%
5325 COMPUTER EQUIP/SOFTWARE	1,987	1,987		2,000	#DIV/0!
5327 POSTAGE	1,000	3,500	3,500	3,500	100%
5421 CIR CLERK CLERKHIRE--O/T PAY	5	0	1,500	500	33%
6027 HEALTH/LIFE INSURANCE	14,694	18,174	18,174	19,499	107%
7083 SALARY-CIRCUIT CLERK	49,500	50,000	50,000	51,500	103%
<b>DEPT. SUBTOTAL</b>	<b>154,923</b>	<b>168,795</b>	<b>170,808</b>	<b>175,825</b>	
<b>28 COURT EXPENSES - JUDGES</b>					
5323 PRINTING, SUPPLIES & POSTAGE	3,894	3,000	5,300	5,300	100%
5398 OTHER EXPENDITURES	3,665	1,200	2,500	2,500	100%
5424 DUES--JUDGE	200	225	200	200	100%
5425 DUES--ASSOCIATE JUDGE	200	225	200	200	100%
7092 ASSC JUDGE-SUPPLIES/OTHER EXP	-	200	400	400	100%
7095 REIMB TO STATE-JUD SALARY	687	800	800	800	100%
7099 JUVENILE DETENTION	15,700	15,000	8,000	13,000	163%
7105 CHIEF JUDGE FUND	900	2,625	900	900	100%
7106 PSYCHIATRIST	700	2,000	2,000	2,000	100%
<b>DEPT. SUBTOTAL</b>	<b>25,946</b>	<b>25,275</b>	<b>20,300</b>	<b>25,300</b>	

The Circuit Court of Carroll County is a part of the Fifteenth Judicial Circuit which also includes the Circuit Courts of Jo Daviess, Stephenson, Ogle and Lee counties. Judges from the Circuit Court of Carroll County may hold court throughout the circuit as assigned by the Chief Judge of the



Contractual Employees: Carpenters Union No. 790 Salaries

Position	Current Hourly Rate	2014-2015 Hourly Rate	Current Yearly Salary	2014-15 Yearly Salary	
Deputy Clerk (35 hrs/wk)	20.13	20.69	36,637.61	37,660.26	103%
Deputy Clerk (35 hrs/wk)	11.15	11.48	20,293.00	20,901.79	103%
Deputy Clerk (35 hrs/wk)	10.61	10.93	19,310.20	19,889.51	103%
			<b>76,240.81</b>	<b>78,451.56</b>	<b>103%</b>



# General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
<b>29 COUNTY EDUCATION SVCS REGION</b>					
7102 SHARED COSTS-JODAVIESS & STEPH	17,462	19,000	19,000	19,000	100%
7103 SHARED RENT-JODAVIESS & STEPH	2,499	3,200	3,200	2,588	81%
<b>DEPT. SUBTOTAL</b>	<b>19,960</b>	<b>22,200</b>	<b>22,200</b>	<b>21,588</b>	
<b>30 COUNTY ADMINISTRATOR</b>					
5010 DUES	322	400	700	700	100%
5012 TRAVEL	233	600	1,000	1,000	100%
5014 EDUCATION	-	1,100	1,100	1,100	100%
5323 PRINTING, SUPPLIES & POSTAGE	196	400	700	700	100%
6027 HEALTH/LIFE INSURANCE	5,098	6,468	6,468	7,087	110%
7055 CELL PHONE	-	600	600	600	100%
8002 SALARY-COUNTY ADMINISTRATOR (1F1	72,595	74,621	74,621	76,860	103%
<b>DEPT. SUBTOTAL</b>	<b>78,443</b>	<b>84,189</b>	<b>85,189</b>	<b>88,047</b>	
<b>31 FINANCIAL SOFTWARE</b>					
5431 SOFTWARE SUPPORT/OFF SITE BACK	8,111	8,500	6,000	12,000	200%
8185 FINANCIAL SOFTWARE PKG (1 OF 1	0		0		#DIV/0!
<b>DEPT. SUBTOTAL</b>	<b>8,111</b>	<b>8,500</b>	<b>6,000</b>	<b>12,000</b>	
<b>32 MISCELLANEOUS</b>					
8201 PURCHASE POP-CTHSE POP MACH	1,460	1,400	1,400	1,400	100%
8204 R C & D--DUES	500	500	500	500	100%
8205 R C & D--GRANT	3,398	3,398	3,398	3,398	100%
8206 WASTE MANAGEMENT-AGENCY COOP	7,000	7,000	7,000	7,000	100%
8209 VETERANS TRANS SERVICE	2,500	2,500	2,500	2,500	100%
8211 SOIL & WATER CONSERVATION	5,000	5,000	5,000	5,000	100%
8224 HIGHWAY FD-REFUGE REV SHARING	1,365	2,000	2,000	2,000	100%
8231 SCALES MAINT.	-	1,200	1,200	1,600	133%
8528 WEST CARROLL - REFUGE REV SHA	1,365	2,000	2,000	2,000	100%
8543 SALES TAX REBATE	0	0	2500	2500	100%
<b>DEPT. SUBTOTAL</b>	<b>22,588</b>	<b>24,998</b>	<b>27,498</b>	<b>27,898</b>	

# General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
<b>34 VETERANS ASSISTANCE</b>					
5010 DUES	222	548	350	500	143%
5323 PRINTING, SUPPLIES & POSTAGE	1,860	1,600	1,600	1,600	100%
7066 SUPPLIES, BOOKS & PERIODICALS	295				#DIV/0!
9190 VETERAN ASST--WAGES (2 PT)	8,320	8,570	8,570	10,000	117%
9193 MILEAGE & TRAINING	2,031	2,000	2,000	2,200	110%
9198 VETERANS ASSISTANCE	14,380	16,000	16,000	17,000	106%
9201 EQUIPMENT	1,058	1,000	1,200	1,200	100%
<b>DEPT. SUBTOTAL</b>	<b>28,167</b>	<b>29,718</b>	<b>29,720</b>	<b>32,500</b>	
<b>36 WEBSITE</b>					
8529 COUNTY WEB SITE	850	1,500	1,500	1,500	100%
<b>DEPT. SUBTOTAL</b>	<b>850</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	
<b>37 CAPITAL IMPROVEMENTS</b>					
8530 CAPITAL IMPROVEMENT	0				#DIV/0!
8519 CIRCUIT CLERK SERVER	10,000	0	40,000	25,000	
8520 TRANS TO GIS	9,163	10,000	10,000	16,000	
<b>DEPT. SUBTOTAL</b>	<b>19,163</b>	<b>10,000</b>	<b>50,000</b>	<b>41,000</b>	
<b>39 HEALTH INSURANCE</b>					
6025 HEALTH INS ADMINISTRATIVE FEE	2,849	4,200	4,000	4,000	100%
6026 SELF-INSURANCE PORTION	18,980	22,000	25,000	25,000	
<b>DEPT. SUBTOTAL</b>	<b>21,829</b>	<b>26,200</b>	<b>29,000</b>	<b>29,000</b>	
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>3,305,258</b>	<b>3,649,698</b>	<b>3,774,573</b>	<b>3,799,096</b>	101%
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>103,277</b>	<b>-209,150</b>	<b>-298,742</b>	<b>-239,526</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>1,590,114</b>	<b>1,693,392</b>	<b>1,693,392</b>	<b>1,484,242</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>1,693,392</b>	<b>1,484,242</b>	<b>1,394,650</b>	<b>1,244,716</b>	Fund Bal 32.76%

# Bridge Aid Fund

13

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3001 REAL ESTATE TAX COLLECTION	157,122	162,500	165,000	170,000	103%
3002 MOBILE HOME TAX COLLECTION	134	125	125		0%
3027 INTEREST EARNED	309	300	500		0%
3144 REVENUE FROM TOWNSHIP WORK	184,295	533,186	427,000	460,000	108%
<b>TOTAL REVENUE</b>	<b>341,860</b>	<b>696,111</b>	<b>592,625</b>	<b>630,000</b>	
5112 REIMBURSEMENTS		295,000	470,000	460,000	98%
5114 AID TO TWPS IN BLDING BRIDGES	240,589	110,000	535,000	427,000	80%
CAPITAL OUTLAY	65,541		0		#DIV/0!
<b>TOTAL EXPENSES</b>	<b>306,130</b>	<b>405,000</b>	<b>1,005,000</b>	<b>887,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>35,730</b>	<b>291,111</b>	<b>-412,375</b>	<b>-257,000</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>435,369</b>	<b>471,100</b>	<b>471,100</b>	<b>762,211</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>471,100</b>	<b>762,211</b>	<b>58,725</b>	<b>505,211</b>	

## PROJECT WORKSHEET

### REVENUE

3144

Sec 13-13128-00-BR	\$340,000
VARIOUS TWP CULVERT	\$120,000
<b>TOTAL</b>	<b>\$460,000</b>

### EXPENSE

5112

Sec 13-13128-00-BR	\$340,000
VARIOUS TWP CULVERT	\$120,000
<b>TOTAL</b>	<b>\$460,000</b>

5114

Sec 13-13128-00-BR	\$38,000
R.O.W. FOR IDEAL BRIDGE	\$120,000
GALENA ST. BRIDGE	
VARIOUS TWP CULVERT	\$120,000
VARIOUS CO. CULVERTS	
P. E. FOR IDEAL R.R. BRIDGE	\$149,000
<b>TOTAL</b>	<b>\$427,000</b>

# Highway Fund

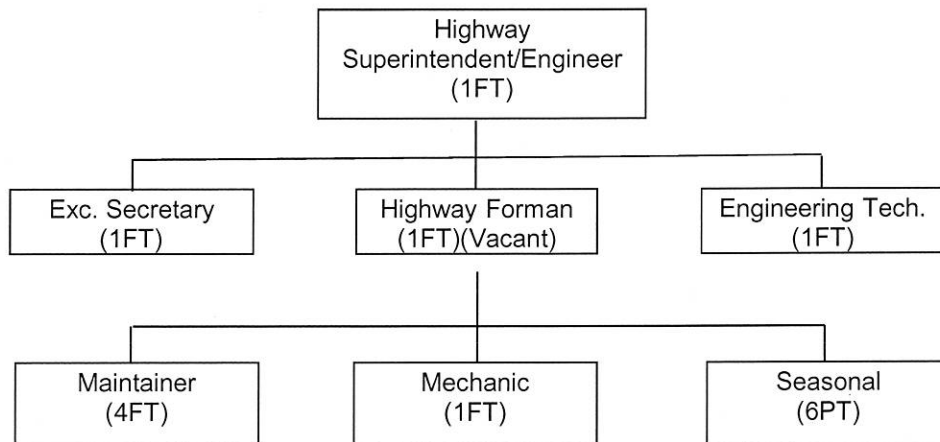
14

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3001 REAL ESTATE TAX COLLECTION	314,247	325,000	325,000	350,000	108%
3002 MOBILE HOME TAX COLLECTION	268	44,000	250	250	100%
3027 INTEREST EARNED	721	300	1,000	700	70%
3099 OTHER INCOME	3,148	10,000	3,000	3,000	100%
3145 FROM CO MOTOR FUEL TAX FUNDS	87,000	150,000	150,000	200,000	133%
3146 FROM TWP MOTOR FUEL TAX FUNDS	168,042	128,000	200,000	150,000	75%
3148 SALE OF MATERIALS & LABOR	313,470	207,000	225,000	235,000	104%
3150 INSURANCE CLAIMS	6,225	0	1,000	1,000	100%
3152 FLOOD CONTROL LAND LEASE	30,054	30,000	30,000	30,000	100%
3155 FROM BRIDGE AID FUNDS	1,142	55,000	15,000	20,000	133%
3157 SALE OF MAPS	775	0	0	0	#DIV/0!
3160 OVERWEIGHT FINE INCOME	1,365	2,552	400	400	100%
3162 WILDLIFE REFUGE			0	0	#DIV/0!
3399 FEDERAL GRANTS					
<b>TOTAL REVENUE</b>	<b>926,457</b>	<b>951,852</b>	<b>950,650</b>	<b>990,350</b>	
5101 MAINTENANCE OF COUNTY HWYS	113,631	160,000	92,000	200,000	217%
5102 EQUIPMENT PURCHASES	32,775	89,177	120,000	100,000	83%
5103 HIGHWAY EQUIPMENT MAINT.	55,244	70,000	70,000	70,000	100%
5104 MATERIALS, STORES & SUPPLIES	101,054	140,000	110,000	110,000	100%
5105 GARAGE OPERATION & MAINT.	12,739	20,000	14,000	14,000	100%
5106 ENGINEERING FEES	6,106	5,600	5,000	6,000	120%
5109 ADMINISTRATIVE	4,188	10,500	12,000	7,000	58%
5112 REIMBURSEMENTS	249,506	190,000	190,000	220,000	116%
5312 SALARIES & WAGES--HIGHWAY	249,932	256,038	256,038	263,869	103%
5314 PART-TIME WAGES	1,695	7,500	15,000	15,000	100%
5316 OVERTIME WAGES (FULL-TIME)	10,582	25,000	18,000	26,000	144%
5480 LEAD WORKER REG/OT WAGES	0	1,945	0	2,005	#DIV/0!
6025 HEALTH ADMINISTRATIVE	525	900	500	1,000	200%
6026 SELF-INSURANCE PORTION	3,467	2,800	3,000	3,000	100%
6027 HEALTH/LIFE INSURANCE	35,193	46,820	51,745	56,697	110%
<b>TOTAL EXPENSES</b>	<b>876,636</b>	<b>1,026,280</b>	<b>957,283</b>	<b>1,094,570</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>49,821</b>	<b>-74,428</b>	<b>-6,633</b>	<b>-104,220</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>352,110</b>	<b>401,930</b>	<b>401,930</b>	<b>327,502</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>401,930</b>	<b>327,502</b>	<b>395,297</b>	<b>223,282</b>	<b>20%</b>

HWY. DEPT. CAPITOL PURCHASES

		Maintenance of County Highways	
5102 VEHICLE		5101 ROW	
	100,000	Salt	125,000
		Patch mix & Materials	
		Ice Abrasives	24,000
		Culvert Replacements	51,000
	<u>100,000</u>		<u>200,000</u>
2109 2 COMPUTERS		Highway Equipment Maintenance	
COPIER			
SUPPLIES	<u>0</u>		

The Carroll County Highway Department maintains 125 miles of roads and 20 bridges within the County. There are eight full time employees and the County Engineer. The Highway Department administers six funds plus state and federal funding.



Contractual Employees: Teamsters Local 722 Salaries

Position	Current Hourly Rate	2014-15 Hourly Rate	Current Yearly Salary	2014-15 Yearly Salary	
Maintainer-new and never filled	15.45	15.91	0.00	0.00	
Executive Secretary	20.78	21.36	43,222.40	44,428.80	102.8%
Engineering Technician	20.49	21.05	42,619.20	43,784.00	102.7%
Mechanic	16.49	17.01	34,299.20	35,380.80	103.2%
Maintainer	15.49	15.99	32,219.20	33,259.20	103.2%
Maintainer	17.65	18.18	36,712.00	37,814.40	103.0%
Maintainer	16.76	17.28	34,860.80	35,942.40	103.1%
Maintainer	15.49	15.99	32,219.20	33,259.20	103.2%
			<u>256,152.00</u>	<u>263,868.80</u>	



# Township Motor Fuel Fund

15

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	331	300	300		0%
3057 STATE OF IL--ALLOTMENTS	616,528	610,000	610,000	605,000	99%
3099 OTHER INCOME	-		112,000		0%
3158 IL--NEEDY ASSIST PROGRAM	59,999	60,000	77,000	77,000	100%
3370 IL-IL JOBS NOW CAP BILL PROGRA	112,861	112,861		112,000	
<b>TOTAL REVENUE</b>	<b>789,719</b>	<b>783,161</b>	<b>799,300</b>	<b>794,000</b>	
5120 MAINT/CONSTRUCTION - ROADS	633,952	630,000	700,000	766,000	109%
5332 ENGINEERING	34,515	28,000	28,000	28,000	100%
<b>TOTAL EXPENSES</b>	<b>668,467</b>	<b>658,000</b>	<b>728,000</b>	<b>794,000</b>	
<b>ET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>121,252</b>	<b>125,161</b>	<b>71,300</b>	<b>0</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>260,525</b>	<b>381,777</b>	<b>381,777</b>	<b>506,938</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>381,777</b>	<b>506,938</b>	<b>453,077</b>	<b>506,938</b>	

Unknown/Last Year

## PROJECT WORKSHEET

### 5120 Maintenance of Township Roads

A-1 Seal Coat

Salt

Aggregates

766,000

**TOTAL** 766,000

# County Motor Fuel Fund

16

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	3,945	3,300	3,600		0%
3057 STATE OF IL--ALLOTMENTS	284,371	275,000	290,000	275,000	95%
3135 ENGINEER SALARY REIMBURSEMENT	45,029	46,380	46,380	47,771	103%
3147 FROM OTHER FUNDS		0	0		#DIV/0!
3156 IL-COMP ASSIST PROGRAM	122,519	122,000	122,000	122,000	
3370 IL-IL JOBS NOW CAP BILL PROGRA	53,129	106,000	53,000	53,000	
<b>TOTAL REVENUE</b>	<b>508,993</b>	<b>552,680</b>	<b>514,980</b>	<b>497,771</b>	
5115 SUPTERINTENDENT SALARY	90,058	92,760	92,760	95,543	103%
5116 TRANS TO F14-COUNTY EQUIP RENTAL	87,000	150,000	150,000	200,000	133%
5117 MAINTENANCE	132,659	400,000	410,000	400,000	98%
5120 MAINT/CONSTRUCTION - ROADS	287,306	17,819	0		#DIV/0!
5121 LABOR	23,772	25,000	30,000	25,000	83%
5128 EMPLOYER SHARE OF IMRF FUND			0		#DIV/0!
3130 EMPLOYER SHARE OF FICA TAXES			0		#DIV/0!
<b>TOTAL EXPENSES</b>	<b>620,795</b>	<b>685,579</b>	<b>682,760</b>	<b>720,543</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-111,802</b>	<b>-132,899</b>	<b>-167,780</b>	<b>-222,771</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>454,560</b>	<b>342,758</b>	<b>342,758</b>	<b>209,859</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>342,758</b>	<b>209,859</b>	<b>174,978</b>	<b>-12,912</b>	Fund Bal -2%
Unknown/Last Year					
PROJECT WORKSHEET					
5117 MAINTENANCE, A-1 Seal Coat	310,000	310,000			
Pavement Striping	65,000				
Aggr, patch, crack sealant	25,000				
	<b>\$400,000</b>				
5120 MAINT/CONSTRUCTION - ROADS					
TIMBER LAKE ROAD HMA					

# TWP Bridge Fund

17

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	123	176	100	100	100%
3057 STATE OF IL--ALLOTMENTS	176,422	302,000	215,000		79%
<b>TOTAL REVENUE</b>	<b>176,544</b>	<b>302,176</b>	<b>215,100</b>	<b>100</b>	
5122 REIMB--COUNTY BRIDGE AID	35,037	237,000	215,000	222,000	103%
<b>TOTAL EXPENSES</b>	<b>35,037</b>	<b>237,000</b>	<b>215,000</b>	<b>222,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>141,507</b>	<b>65,176</b>	<b>100</b>	<b>-221,900</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>49,746</b>	<b>191,253</b>	<b>191,253</b>	<b>256,429</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>191,253</b>	<b>256,429</b>	<b>191,353</b>	<b>34,529</b>	

## PROJECT WORKSHEET

5122 REIMB - COUNTY BRIDGE AID

## Matching Fund

18

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3001 REAL ESTATE TAX COLLECTION	157,122	162,500	165,000	170,000	103%
3002 MOBILE HOME TAX COLLECTION	134	22,000	150	100	67%
3027 INTEREST EARNED	2,210	693	2,000	2,000	100%
3099 OTHER INCOME					#DIV/0!
<b>TOTAL REVENUE</b>	<b>159,467</b>	<b>185,193</b>	<b>167,150</b>	<b>172,100</b>	
5113 TRANSPORTATION--CONSTRUCTION	476,294	131,000	508,000	165,000	32%
5118 PROJECTS TO BE IDENTIFIED	0	0	0	480,000	
<b>TOTAL EXPENSES</b>	<b>476,294</b>	<b>131,000</b>	<b>508,000</b>	<b>645,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-316,828</b>	<b>54,193</b>	<b>-340,850</b>	<b>-472,900</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>750,690</b>	<b>433,863</b>	<b>433,863</b>	<b>488,056</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>433,863</b>	<b>488,056</b>	<b>93,013</b>	<b>15,156</b>	

Unknown/Last years

### PROJECT WORKSHEET

#### 5113 CONSTRUCTION - ROADS

SHANNON RTE	155,000
GALENA ST P.E.	\$10,000
	<u>\$165,000</u>

# FICA Fund

19

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3001 REAL ESTATE TAX COLLECTION	229,839	232,000	232,000	232,000	100%
3002 MOBILE HOME TAX COLLECTION	196	300	300	300	100%
3003 PERSONAL PROPERTY REPLACEMENT	0	0	12,000	0	0%
3027 INTEREST EARNED	750	600	1,200	700	58%
3200 TRANSFER FROM 911--REIMB	4,042	2,915	3,060	3,100	101%
3204 TRANSFER FROM MAINT/CHILD 47/49	225	191	191	287	150%
3136 TRANSFER FROM TASK FORCE F.45	202	0	612	383	63%
3201 TRANSFER FROM COURT AUTO F. 22	0	0	306	306	
<b>TOTAL REVENUE</b>	<b>235,254</b>	<b>236,006</b>	<b>249,669</b>	<b>237,076</b>	
5130 EMPLOYER'S SHARE OF FICA TAXES	204,434	215,799	215,799	226,919	105%
5131 SUPERINTENDENT SHARE TRUST FD	929	900	900	101	11%
5133 PROBATION DEPT--PAULEY	1,412	1,500	1,500	1,500	100%
5399 TRANSFER TO CO HEALTH FD	17,108	16,342	16,342	15,734	96%
<b>TOTAL EXPENSES</b>	<b>223,884</b>	<b>234,541</b>	<b>234,541</b>	<b>244,254</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>11,370</b>	<b>1,465</b>	<b>15,128</b>	<b>-7,179</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>294,146</b>	<b>305,516</b>	<b>305,516</b>	<b>306,981</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>305,516</b>	<b>306,981</b>	<b>320,644</b>	<b>299,802</b>	<b>123%</b>
WORKSHEET					
PAYROLL FULL-TIME	2,656,650	2,734,941	2,743,628	2,790,265	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
<b>TOTAL FICA FULL-TIME</b>	<b>203,234</b>	<b>209,223</b>	<b>209,888</b>	<b>213,455</b>	
PAYROLL PART-TIME	110,742	147,463	163,928	176,001	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
<b>TOTAL FICA PART-TIME</b>	<b>8,472</b>	<b>11,281</b>	<b>12,540</b>	<b>13,464</b>	
<b>TOTAL FICA</b>	<b>211,706</b>	<b>220,504</b>	<b>222,428</b>	<b>226,919</b>	

# IMRF Fund

20

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3001 REAL ESTATE TAX COLLECTION	364,745.79	370,000	370,000	370,000	100%
3002 MOBILE HOME TAX COLLECTION	310.95	400	400	400	100%
3003 PERSONAL PROPERTY REPLACEMENT	0.00	0	24,000	0	0%
3027 INTEREST EARNED	813.04	800	1,500	800	53%
3200 TRANSFER FROM 911--REIMB	6,377	4,740	5,000	4,763	95%
3204 TRANSFER FROM MAINT/CHILD 47/49	355	306	306	459	150%
3201 TRANSFER FROM COURT AUTO F. 22	0	0	489	489	100%
3136 TRANSFER FROM TASK FORCE F.45	463	0	1,355	847	63%
<b>TOTAL REVENUE</b>	<b>373,064</b>	<b>376,246</b>	<b>403,050</b>	<b>377,757</b>	
5128 EMPLOYER'S SHARE OF IMRF FUND	305,343	369,318	372,861	370,595	99%
5129 SUPERINTENDENT SHARE TRUST FD	1,486	1,139	1,139	1,377	121%
5133 PROBATION DEPT--PAULEY	1,931	1,550	1,550	1,600	103%
5399 TRANSFER TO CO HEALTH FD	25,662	25,561	25,561	25,401	99%
VOLUNTARY PAYMENT				50,000	
<b>TOTAL EXPENSES</b>	<b>334,423</b>	<b>397,568</b>	<b>401,111</b>	<b>448,973</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>38,642</b>	<b>-21,322</b>	<b>1,939</b>	<b>-71,216</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>310,318</b>	<b>348,960</b>	<b>348,960</b>	<b>327,638</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>348,960</b>	<b>327,638</b>	<b>350,899</b>	<b>256,422</b>	Fund Bal 57%

## WORKSHEET

PAYROLL FULL-TIME IMRF	1,955,334	2,038,451	2,045,233	2,085,525
FUNDING RATE	12.22%	12.22%	12.22%	12.08%
	<u>238,942</u>	<u>249,099</u>	<u>249,927</u>	<u>251,931</u>
PAYROLL FULL-TIME SLEP	686,517	709,676	725,702	717,866
FUNDING RATE	12.83%	16.94%	16.94%	16.53%
	<u>88,080</u>	<u>120,219</u>	<u>122,934</u>	<u>118,663</u>

## Law Library

21

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2013	Year Ending November 30, 2014	Year Ending November 30, 2014	Year Ending November 30, 2015	Inc./Dec. 2014 to 2015
3027	INTEREST EARNED	11	16	30	18	60%
3064	CIRCUIT CLERK--LAW LIBRARY FEE	2,365	2,800	3,000	3,000	100%
<b>TOTAL REVENUE</b>		<u>2,376</u>	<u>2,816</u>	<u>3,030</u>	<u>3,018</u>	
5353	BOOKS, PERIODICALS & SUPPLIES	1,361	3,000	3,000	3,000	100%
<b>TOTAL EXPENSES</b>		<u>1,361</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		1,015	-184	30	18	
<b>FUND BALANCE, BEGINNING OF YEAR</b>		3,600	4,615	4,615	4,431	
<b>FUND BALANCE, END OF YEAR</b>		<u>4,615</u>	<u>4,431</u>	<u>4,645</u>	<u>4,449</u>	



## Court Automation

22

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	76	75	12	60	500%
3186 CIR CLERK--CT AUTOMATION FEES	11,517	12,000	12,000	12,000	100%
<b>TOTAL REVENUE</b>	<b>11,593</b>	<b>12,075</b>	<b>12,012</b>	<b>12,060</b>	
5045 EQUIPMENT	0	200	800	800	100%
5135 COMPUTER SOFTWARE	12,335	11,000	5,812	6,000	103%
5140 WAGES	0		4,000	4,000	100%
5400 OPERATING TRANSFER TO IMRF	0		489	489	100%
5351 OPERATING TRANSFER TO FICA	0		306	306	100%
<b>TOTAL EXPENSES</b>	<b>12,335</b>	<b>11,200</b>	<b>11,407</b>	<b>11,595</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-742</b>	<b>875</b>	<b>605</b>	<b>465</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>12,038</b>	<b>11,297</b>	<b>11,297</b>	<b>12,172</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>11,297</b>	<b>12,172</b>	<b>11,902</b>	<b>12,637</b>	

# County Recorder Fund

23

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	246	280	300	300	100%
3045 FEES COLLECTED	20,474	18,000	22,000	20,000	91%
3060 ONLINE REVENUES	5,432	8,000	6,500	8,000	123%
3315 COURT SETTLEMENT AWARD	7,550				
<b>TOTAL REVENUE</b>	<b>33,701</b>	<b>26,280</b>	<b>28,800</b>	<b>28,300</b>	
5140 TRANSFER TO GEN FD--CLERK SALARY	5,000.00	5,000	5,000	5,000	100%
5160 EDUCATION	786	1,500	1,500	1,500	100%
5181 ONLINE EXPENSES	801	2,000	1,500	1,500	
5185 EQUIPMENT	9,572.55	10,000	10,000	10,000	100%
5186 BOOK REPAIR	1388	10,000	10,000	10,000	100%
5410 TRANSFER TO GEN FD--REC FEES	6,000.00	6,000	6,000	6,000	100%
<b>TOTAL EXPENSES</b>	<b>23,548</b>	<b>34,500</b>	<b>34,000</b>	<b>34,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>10,153</b>	<b>-8,220</b>	<b>-5,200</b>	<b>-5,700</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>79,132</b>	<b>89,285</b>	<b>89,285</b>	<b>81,065</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>89,285</b>	<b>81,065</b>	<b>84,085</b>	<b>75,365</b>	<b>Fund Bal 222%</b>

# Non Resident Heir Fund

24

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	44	35	35	35	100%
3224 FEES--NON-RESIDENT HEIR	20,301	1,500	200	1,500	750%
<b>TOTAL REVENUE</b>	<b>20,346</b>	<b>1,535</b>	<b>235</b>	<b>1,535</b>	
9204 IL--NON-RESIDENT HEIR FUNDS	10,671	87	9,500	10,440	110%
<b>TOTAL EXPENSES</b>	<b>10,671</b>	<b>87</b>	<b>9,500</b>	<b>10,440</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>9,675</b>	<b>1,448</b>	<b>-9,265</b>	<b>-8,905</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>2,951</b>	<b>12,626</b>	<b>12,626</b>	<b>14,074</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>12,626</b>	<b>14,074</b>	<b>3,361</b>	<b>5,169</b>	

# Community Mental Health Fund

26

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3001 REAL ESTATE TAX COLLECTION	309,784	320,000	320,000	329,000	102.8%
3002 MOBILE HOME TAX COLLECTION	264	260	260		0%
3027 INTEREST EARNED	70	60	60		0%
<b>TOTAL REVENUE</b>	<b>310,118</b>	<b>320,320</b>	<b>320,320</b>	<b>329,000</b>	
5134 TYLERS JUSTICE CTR FOR CHIDREN	10,296.00	10,265	10,265	10,543	103%
5336 GRANTS-SINNISSIPPI MENTAL HLTH	123,240.00	122,873	122,873	126,203	103%
5345 CASA	22,464.00	22,389	22,389	22,996	103%
5346 LUTHERAN SOCIAL SERVICES	13,104.00	13,065	13,065	13,419	103%
5348 RIVERVIEW & CHOICES	33,384.00	33,284	33,284	34,186	103%
5352 CONTINGENCY	0	8,960	8,960	9,203	103%
5389 GRANTS-ROLLING HILLS CENTER	109,512	109,186	109,186	112,145	103%
5401 ADMINISTRATIVE	0	298	298	306	103%
<b>TOTAL EXPENSES</b>	<b>312,000</b>	<b>320,320</b>	<b>320,320</b>	<b>329,000</b>	<b>103%</b>
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-1,882</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>14,381</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	

# Animal Control Fund

27

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	26	29	30	30	100%
3099 OTHER INCOME	1,267	1,584	1,400	1,400	100%
3120 TAGS & REGISTRATIONS	4,928	4,438	4,500	4,500	100%
<b>TOTAL REVENUE</b>	<b>6,221</b>	<b>6,051</b>	<b>5,930</b>	<b>5,930</b>	
5024 DUES	65	65	65	65	
5136 ANIMAL CONTROL--CLAIMS	-	0	300	300	100%
5138 ANIMAL CONTROL--SERVICES	1,200	1,200	1,200	1,200	100%
5357 ANIMAL CONTROL--SUPPLIES	393	400	700	400	57%
5358 ANIMAL CONTROL--EUTH & VETS	606	500	1,200	800	67%
5361 RABIES ADMINISTRATOR SALARY	2,000	2,060	2,060	2,122	103%
5366 IL DEPT OF AGRI-ANNUAL LICENSE	25	25	25	25	100%
5370 ANIMAL CONTROL-ADVERTISING			0		#DIV/0!
5380 CAPITAL EXPENDITURES	12,826	325	350	1,000	286%
<b>TOTAL EXPENSES</b>	<b>17,116</b>	<b>4,575</b>	<b>5,900</b>	<b>5,912</b>	<b>#DIV/0!</b>
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-10,895</b>	<b>1,476</b>	<b>30</b>	<b>18</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>21,644</b>	<b>10,749</b>	<b>10,749</b>	<b>12,225</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>10,749</b>	<b>12,225</b>	<b>10,779</b>	<b>12,243</b>	

## Electronic Monitoring

28

Item		Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027	INTEREST EARNED	7	6	10	6	60%
3066	CIRCUIT CLERK--EM FEES			0		#DIV/0!
<b>TOTAL REVENUE</b>		<u>7</u>	<u>6</u>	<u>10</u>	<u>6</u>	
DISBURSEMENT		0	0	0	0	#DIV/0!
<b>TOTAL EXPENSES</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		7	6	10	6	
<b>FUND BALANCE, BEGINNING OF YEAR</b>		2,585	2,593	2,593	2,599	
<b>FUND BALANCE, END OF YEAR</b>		<u>2,593</u>	<u>2,599</u>	<u>2,603</u>	<u>2,605</u>	

## Vital Records

29

Item		Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027	INTEREST EARNED	59	60	60	60	100%
3179	VITAL RECORDS RECEIPTS	3,120	3,000	2,700	2,700	100%
<b>TOTAL REVENUE</b>		<b>3,179</b>	<b>3,060</b>	<b>2,760</b>	<b>2,760</b>	
5323	PRINTING, SUPPLIES & POSTAGE EQUIPMENT	1,500	1,500	1,500 2,500	1,500	100%
<b>TOTAL EXPENSES</b>		<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>1,679</b>	<b>1,560</b>	<b>1,260</b>	<b>1,260</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>19,209</b>	<b>20,888</b>	<b>20,888</b>	<b>22,448</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>20,888</b>	<b>22,448</b>	<b>22,148</b>	<b>23,708</b>	



# Senior Citizen Fund

30

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3001 REAL ESTATE TAX COLLECTION	77,461	75,000	75,000	81,250	108%
3002 MOBILE HOME TAX COLLECTION	66		100		0%
3027 INTEREST EARNED	13				
<b>TOTAL REVENUE</b>	<b>77,540</b>	<b>75,000</b>	<b>75,100</b>	<b>81,250</b>	
5359 CC SR CITIZEN SERVICES ORG INC	58,921	67,000	67,000	73,000	109%
5360 TRI-COUNTY OPPORTUNITIES	10,854	0	0	0	#DIV/0!
5362 LUTHERAN SOCIAL SERVICES	7,753	8,000	8,000	8,000	100%
	13				
<b>TOTAL EXPENSES</b>	<b>77,540</b>	<b>75,000</b>	<b>75,000</b>	<b>81,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>250</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>250</b>	

**DUI****31**

Item		Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027	INTEREST EARNED	23	10	100	50	50%
3164	DUI FEES	4,057	4,000	4,000	4,000	100%
<b>TOTAL REVENUE</b>		<b>4,080</b>	<b>4,010</b>	<b>4,100</b>	<b>4,050</b>	
5338	DUI ENFORCEMENT-- EQUIPMENT	14,162	0	5,000	5,000	100%
<b>TOTAL EXPENSES</b>		<b>14,162</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>-10,082</b>	<b>4,010</b>	<b>-900</b>	<b>-950</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>11,028</b>	<b>945</b>	<b>945</b>	<b>4,955</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>945</b>	<b>4,955</b>	<b>45</b>	<b>4,005</b>	

## Probation Services Fee

32

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	178	135	200	140	70%
3165 CIR CLERK--PROB SERVICE FEES	19,296	14,601	20,000	15,000	75%
3187 OTHER INCOME	5,501	7,196	3,500	6,000	171%
<b>TOTAL REVENUE</b>	<b>24,975</b>	<b>21,932</b>	<b>23,700</b>	<b>21,140</b>	
5206 FUTURE EXPENDITURES	1,003	3,729	6,000	6,000	100%
5400 TRANS TO F11-SALARY SUBSIDY REIM	5,000	7,500	7,500	10,500	105%
5403 TRANSFER TO F11--PROB SERV	7,738	7,029	10,000	15,210	
<b>TOTAL EXPENSES</b>	<b>13,742</b>	<b>18,258</b>	<b>23,500</b>	<b>31,710</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>11,233</b>	<b>3,674</b>	<b>200</b>	<b>-10,570</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>52,837</b>	<b>64,070</b>	<b>64,070</b>	<b>67,744</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>64,070</b>	<b>67,744</b>	<b>64,270</b>	<b>57,174</b>	

# Liability

34

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3001 REAL ESTATE TAX COLLECTION	214,850	215,000	215,000	215,000	100%
3002 MOBILE HOME TAX COLLECTION	183	250	250	250	100%
3027 INTEREST EARNED	667	554	125	300	240%
<b>TOTAL REVENUE</b>	<b>215,700</b>	<b>215,804</b>	<b>215,375</b>	<b>215,550</b>	
5012 TRAVEL-CIRMA BOARD MEETINGS	162	300	600	600	
5208 SUPERINTENDENT/SCHOOLS TR FD	2,148	2,025	2,025	2,224	110%
5375 PROP., LIABILITY& WORK-COMP INS.	100,005	104,980	104,000	106,000	102%
5376 UNEMPLOYMENT INSURANCE	5,860	5,624	9,000	8,000	89%
5425 TRANSFER TO FUND 11-LITIGATION	10,000	10,000	10,000	10,000	100%
5455 ARBITRATION EXPENSE	1	3,000	10,000	10,000	100%
<b>TOTAL EXPENSES</b>	<b>118,175</b>	<b>125,929</b>	<b>135,625</b>	<b>136,824</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>97,525</b>	<b>89,875</b>	<b>79,750</b>	<b>78,726</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>264,167</b>	<b>361,692</b>	<b>361,692</b>	<b>451,567</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>361,692</b>	<b>451,567</b>	<b>441,441</b>	<b>530,293</b>	<b>Fund Bal 388%</b>

## Payroll Escrow

35

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	0	0	0	0	#DIV/0!
3207 TRANSFER FROM GENERAL FD	0	0	0	0	#DIV/0!
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
DISBURSEMENT	0	0	0	0	#DIV/0!
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>14,435</b>	<b>14,435</b>	<b>14,435</b>	<b>14,435</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>14,435</b>	<b>14,435</b>	<b>14,435</b>	<b>14,435</b>	

# Payroll

36

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	0	0	0	0	#DIV/0!
<b>TOTAL REVENUE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
DISBURSEMENT	0	0	0	0	#DIV/0!
<b>TOTAL EXPENSES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	0	0	0	0	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	120	121	121	121	
<b>FUND BALANCE, END OF YEAR</b>	<u>121</u>	<u>121</u>	<u>121</u>	<u>121</u>	

## Public Safety

37

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	235	200	400	300	75%
3166 IL--PUBLIC SAFETY TAX	273,490	290,000	280,000	290,000	104%
<b>TOTAL REVENUE</b>	<b>273,725</b>	<b>290,200</b>	<b>280,400</b>	<b>290,300</b>	
5412 TRANSFER TO GENERAL FD	280,000	270,000	280,000	290,000	104%
MERGER 911 STUDY		11,000	25,000	25,000	
RADIO				5,000	
<b>TOTAL EXPENSES</b>	<b>280,000</b>	<b>270,000</b>	<b>280,000</b>	<b>315,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-6,275</b>	<b>20,200</b>	<b>400</b>	<b>-24,700</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>76,700</b>	<b>70,424</b>	<b>70,424</b>	<b>90,624</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>70,424</b>	<b>90,624</b>	<b>70,824</b>	<b>65,924</b>	<b>21%</b>



# TreasurerFee

38

Item	Actual	Estimated	Budget	Budget	Percent
	Year Ended November 30, 2013	Year Ending November 30, 2014	Year Ending November 30, 2014	Year Ending November 30, 2015	Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	0	0	0	0	#DIV/0!
<b>TOTAL REVENUE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
5100 CUSTODIAL MONIES DISB.	0	0	0	0	#DIV/0!
<b>TOTAL EXPENSES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	0	0	0	0	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	0	0	0	0	
<b>FUND BALANCE, END OF YEAR</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

## Tax Sale Automation

39

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	27	27	30	30	100%
3213 FEES COLLECTED--TAX SALE AUTO	1,724	1,800	2,000	2,000	100%
<b>TOTAL REVENUE</b>	<b>1,751</b>	<b>1,827</b>	<b>2,030</b>	<b>2,030</b>	
5200 AUTOMATION EQUIPMENT	1,238	2,000	5,000	5,000	100%
<b>TOTAL EXPENSES</b>	<b>1,238</b>	<b>2,000</b>	<b>5,000</b>	<b>5,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>513</b>	<b>-173</b>	<b>-2,970</b>	<b>-2,970</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>9,341</b>	<b>9,854</b>	<b>9,854</b>	<b>9,681</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>9,854</b>	<b>9,681</b>	<b>6,884</b>	<b>6,711</b>	

# Hotel Motel

40

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3004 5% TAX RECEIPTS	22,201	22,000	24,500	23,000	94%
3027 INTEREST EARNED	53	37	50	50	100%
3099 OTHER INCOME	3,910	2,000	2,000	2,000	100%
<b>TOTAL REVENUE</b>	<b>26,164</b>	<b>24,037</b>	<b>26,550</b>	<b>25,050</b>	
5151 ADMINISTRATION	836	1,000	1,000	1,000	100%
5153 TRANSFER TO GEN FD5 % TREA FEE	1,126	1,100	1,225	1,150	94%
5154 TOURISM/PROMOTIONS	19,090	10,000	19,400	19,400	100%
5155 BLACKHAWK WATERWAYS CVB	13,200	12,600	12,600	12,600	100%
5323 PRINTING, SUPPLIES & POSTAGE		0	0	0	#DIV/0!
<b>TOTAL EXPENSES</b>	<b>34,252</b>	<b>24,700</b>	<b>34,225</b>	<b>34,150</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-8,089</b>	<b>-663</b>	<b>-7,675</b>	<b>-9,100</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>21,264</b>	<b>13,175</b>	<b>13,175</b>	<b>12,512</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>13,175</b>	<b>12,512</b>	<b>5,500</b>	<b>3,412</b>	

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	431	400	500	400	80%
3099 OTHER INCOME	28	2	50	2	4%
3123 MADISON RIVER COMMUNICATIONS			250		0%
3182 WIRELESS FEES	80,356	79,000	79,000	85,000	108%
3190 VERIZON NORTH			20		0%
3191 GALLATIN RIVER COMMUNICATIONS	58,299	61,000	56,000	61,000	109%
3192 CITIZENS COMMUNICATIONS	43,124	40,000	42,000	40,000	95%
3193 AT&T COMMUNICATIONS	811	800	700	800	114%
3208 SAGE TELECOM	3				
3245 MEDIACOM	19,131	20,000	18,000	20,000	111%
3248 VONAGE	499	500	500	500	100%
3250 CLEAR RATE COMMUNICATIONS	-		0		#DIV/0!
3279 TELECOM COMM.-LEVEL 3	200	200	200	200	100%
3286 GRANITE TELE/COMCAST CORP	22	25	25	25	
<b>TOTAL REVENUE</b>	<b>202,905</b>	<b>201,927</b>	<b>197,245</b>	<b>207,927</b>	
5191 CONTRACTUAL SERVICES	24,021	30,000	34,000	34,000	100%
5192 EQUIPMENT & REPAIRS	22,312	15,000	30,000	40,000	133%
5193 ADMINISTRATIVE EXPENSES	1,247	1,300	2,000	2,000	100%
5196 PUBLIC AWARENESS	980	1,500	500	1,500	300%
5197 TRAINING	5,938	3,000	3,000	3,000	100%
5203 TRANSFER TO GN FD-WGE REIM-DIS	52,831	38,099	40,000	39,431	99%
5210 TRANSFER TO SOC SEC REIM DIS	4,042	2,915	3,060	3,100	101%
5323 PRINTING, SUPPLIES & POSTAGE	661	1,400	500	500	100%
5373 NETWORKING	55,150	58,000	62,000	58,000	94%
5377 TRANSFER TO GEN FD-INS-DISPATC	9,287	6,872	8,000	7,000	88%
5378 TRANSFER TO IMRF FD-IMRF-DISP	6,377	4,740	5,000	4,763	95%
5404 CONTINGENCY--911	0		0		#DIV/0!
<b>TOTAL EXPENSES</b>	<b>182,844</b>	<b>162,826</b>	<b>188,060</b>	<b>193,294</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>20,061</b>	<b>39,101</b>	<b>9,185</b>	<b>14,633</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>142,530</b>	<b>162,591</b>	<b>162,591</b>	<b>201,692</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>162,591</b>	<b>201,692</b>	<b>171,776</b>	<b>216,325</b>	

## Drug Fines

42

Item		Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027	INTEREST EARNED	215	100	200	200	100%
3099	OTHER INCOME					#DIV/0!
3181	DRUG FINE & FORFEITURE	122	3,000	3,000	3,000	100%
<b>TOTAL REVENUE</b>		<u>338</u>	<u>3,100</u>	<u>3,200</u>	<u>3,200</u>	
5035	EQUIPMENT/TRAINING					
5341	OTHER EXPENDITURES	1,200	2,500	3,000	3,000	100%
<b>TOTAL EXPENSES</b>		<u>1,200</u>	<u>2,500</u>	<u>3,000</u>	<u>3,000</u>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		-862	600	200	200	
<b>FUND BALANCE, BEGINNING OF YEAR</b>		17,628	16,766	16,766	17,366	
<b>FUND BALANCE, END OF YEAR</b>		<u>16,766</u>	<u>17,366</u>	<u>16,966</u>	<u>17,566</u>	

## Court Security

43

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	508	500	800	800	100%
3138 CIR CLERK--COURT SECURITY FEE	27,259	32,500	32,500	32,500	100%
<b>TOTAL REVENUE</b>	<b>27,767</b>	<b>33,000</b>	<b>33,300</b>	<b>33,300</b>	
5128 EMPLOYER'S SHARE OF IMRF FUND			0		#DIV/0!
5130 EMPLOYER'S SHARE OF FICA TAXES	1,120	1,500	1,224	1,262	103%
5300 PUBLIC SAFETY--EQUIPMENT MAINT	1,928	3,000	4,000	10,000	250%
5303 PUBLIC SAFETY--EQUIPMENT	19,291	25,000	20,000	50,000	250%
5305 PUBLIC SAFETY--TRAINING		0	500	500	100%
5307 PUBLIC SAFETY--TRAVEL		0	500	500	100%
5309 CT SECURITY--WAGES (60%)	14,696	17,000	16,000	16,500	103%
SECURITY PLAN		0	10,000	10,000	1
COURTHOUSE BLDG. SEC WAGES				22,000	
<b>TOTAL EXPENSES</b>	<b>37,034</b>	<b>46,500</b>	<b>52,224</b>	<b>110,762</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-9,267</b>	<b>-13,500</b>	<b>-18,924</b>	<b>-77,462</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>179,568</b>	<b>170,301</b>	<b>170,301</b>	<b>156,801</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>170,301</b>	<b>156,801</b>	<b>151,377</b>	<b>79,339</b>	

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3019 SALE OF PLATBOOKS	1,619	2,000	2,000	2,000	100%
3027 INTEREST EARNED	84	200	200	200	100%
3125 SALE OF GIS MAPS AND DATA	3,067	3,000	3,000	3,000	100%
3139 TRANSFER FROM GIS RESOLUTION	35,000	36,000	36,000	29,000	81%
3317 ASSESSOR/GIS WEBSITE	10,000	3,000	3,000	3,000	100%
3309 TRANS FROM GEN	2,520	14,333	10,000	16,000	160%
<b>TOTAL REVENUE</b>	<b>52,290</b>	<b>58,533</b>	<b>54,200</b>	<b>53,200</b>	
5012 TRAVEL	-	0	200	200	100%
5014 EDUCATION	-	0	1,000	1,000	100%
5028 ASSESSOR/GIS WEB	2,485	2,485	2,485	1,500	60%
5323 PRINTING, SUPPLIES & POSTAGE	1,252	1,000	1,500	1,500	100%
5350 EQUIPMENT	770	1,000	1,000	1,000	100%
6027 HEALTH/LIFE INSURANCE	5,097	6,000	6,468	7,087	110%
9206 GIS TECHNICIAN SALARY	34,642	42,000	42,000	43,260	103%
9207 GIS LEASES & MAINTENANCE	3,504	5,500	5,500	3,200	58%
9211 PLAT BOOK	998	1,000	1,000	1,000	100%
INTERN				3,000	121%
<b>TOTAL EXPENSES</b>	<b>48,748</b>	<b>58,985</b>	<b>61,153</b>	<b>62,747</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>3,541</b>	<b>-452</b>	<b>-6,953</b>	<b>-9,547</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>42,232</b>	<b>45,773</b>	<b>45,773</b>	<b>45,321</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>45,773</b>	<b>45,321</b>	<b>38,820</b>	<b>35,774</b>	<b>57%</b>



## Task Force

45

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	65	55	200	100	50%
<b>TOTAL REVENUE</b>	<b>65</b>	<b>55</b>	<b>200</b>	<b>100</b>	
5313 TASK FORCE OFFICER SALARY	-	0	8,000	5,000	63%
5351 TRANSFER--SOCIAL SECURITY FD	202	0	612	383	63%
5400 TRANSFER TO IMRF FD	463	0	1,355	847	63%
6252 K-9 STIPEND	2,640	2,640	2,640	2,640	
6253 K-9 MAINTENANCE	-	1,000	1,000	3,000	
6254 K-9 OVERTIME WAGES	-	2,000	2,000	2,000	
<b>TOTAL EXPENSES</b>	<b>3,305</b>	<b>5,640</b>	<b>15,607</b>	<b>13,870</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-3,240</b>	<b>-5,585</b>	<b>-15,407</b>	<b>-13,770</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>23,672</b>	<b>20,432</b>	<b>20,432</b>	<b>14,847</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>20,432</b>	<b>14,847</b>	<b>5,025</b>	<b>1,077</b>	

## Rental Housing

46

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED			0		#DIV/0!
3223 RENTAL HOUSING SUPPORT FEES	27,171	24,000	24,000	24,000	100%
<b>TOTAL REVENUE</b>	<b>27,171</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>	
9203 IL--RENTAL HOUSING SUPPORT FEE	20,655	24,000	24,000	24,000	100%
<b>TOTAL EXPENSES</b>	<b>20,655</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>6,516</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>-2,052</b>	<b>4,464</b>	<b>0</b>	<b>4,464</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>4,464</b>	<b>4,464</b>	<b>0</b>	<b>4,464</b>	

## Document Storage

47

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	25	50	75	50	67%
3167 CIR CLERK--DOC STOR FEES	11,438	12,000	11,200	12,000	107%
<b>TOTAL REVENUE</b>	<b>11,463</b>	<b>12,050</b>	<b>11,275</b>	<b>12,050</b>	
5334 SOFTWARE	0	0	0	0	
5395 EQUIPMENT	5,859	6,000	2,000	6,000	300%
5369 WAGES	0	0	2,497	3,000	120%
5130 EMPLOYER'S SHARE OF FICA TAXES	1,032	0	191	230	120%
5400 TRAN TO 20-3204 IMRF	54	0	54	0	0%
5407 TRAN TO 11-3078 WAGES	443	0	443	443	100%
5414 TRAN TO 19-3204 FICA	34	0	34	34	100%
5441 ARCHIVING-EXPENSE	0	0	7,000	7,000	100%
<b>TOTAL EXPENSES</b>	<b>7,422</b>	<b>6,000</b>	<b>12,219</b>	<b>16,707</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>4,041</b>	<b>6,050</b>	<b>-944</b>	<b>-4,657</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>472</b>	<b>4,513</b>	<b>4,513</b>	<b>10,563</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>4,513</b>	<b>10,563</b>	<b>3,569</b>	<b>5,907</b>	
LOAN FROM GENERAL FUND					
REPAYMENT					
BALANCE OF LOAN				0	

# States Attorney Cont. Ed.

48

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	0	0	0	0	#DIV/0!
3099 OTHER INCOME	0	0	0	0	#DIV/0!
3168 ST ATTY EDITORIAL REVIEW FEES	0	0	0	0	#DIV/0!
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
5040 BANK SERVICE CHARGE	0	0	0	0	#DIV/0!
5331 CONTINUING EDUCATION EXPENSES	0	0	0	0	#DIV/0!
5412 TRANSFER TO GENERAL FD	7	0	0	0	#DIV/0!
<b>TOTAL EXPENSES</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-7</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## Child Support Fee

49

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	1,097	500	500	500	100%
3140 CHILD SUPPORT FEES	16,607	17,000	20,000	18,000	90%
3163 CHILD SUPPORT ENF GRANT					
3281 CHILD SUPPORT ENF PROG (FED)					
<b>TOTAL REVENUE</b>	<b>17,704</b>	<b>17,500</b>	<b>20,500</b>	<b>18,500</b>	
5317 EQUIPMENT	-		5,000	5,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	-		3,000	3,000	100%
5372 SOFTWARE MAINTENANCE FEE	3,776	3,800	3,500	3,800	109%
5400 TRANSFER TO IMRF FD	302	306	306	459	150%
5406 CHILD SUPPORT--POSTAGE	-		3,600	3,600	100%
5407 TRANSFER TO GEN FD--CLK WAGES	2,500	2,500	2,500	3,754	150%
5414 TRANSFER TO SOC SEC--CLERKHIRE	191	191	191	287	150%
5435 TRANSFER INT TO GENERAL FD	-		131		0%
<b>TOTAL EXPENSES</b>	<b>6,769</b>	<b>6,797</b>	<b>18,228</b>	<b>19,900</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>10,935</b>	<b>10,703</b>	<b>2,272</b>	<b>-1,400</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>135,338</b>	<b>146,273</b>	<b>146,273</b>	<b>156,976</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>146,273</b>	<b>156,976</b>	<b>148,545</b>	<b>155,577</b>	

# Circuit Clerk Fund

50

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTERST EARNED			60	10	17%
3272 MONEY COLLECTED	694,372	650,000	570,000	650,000	114%
<b>TOTAL REVENUE</b>	<b>694,372</b>	<b>650,000</b>	<b>570,060</b>	<b>650,010</b>	
5040 BANK SERVICE CHARGE			0		#DIV/0!
5465 TRANSFER INT TO GENERAL FUND			40,000	25,000	63%
8538 CHECKS WRITTEN	710,991	650,000	570,000	650,000	114%
<b>TOTAL EXPENSES</b>	<b>710,991</b>	<b>650,000</b>	<b>610,000</b>	<b>675,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-16,618.67</b>	<b>0</b>	<b>-39,940</b>	<b>-24,990</b>	<b>63%</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>173,620</b>	<b>157,001</b>	<b>157,001</b>	<b>157,001</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>157,001</b>	<b>157,001</b>	<b>117,061</b>	<b>132,011</b>	

## GIS Resolution Fund

52

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	64	40	150	40	27%
3133 GIS RESOLUTION FEES	34,909	28,000	39,000	28,000	72%
<b>TOTAL REVENUE</b>	<b>34,973</b>	<b>28,040</b>	<b>39,150</b>	<b>28,040</b>	
5408 TRANSFER TO GIS FUND	35,000	36,000	36,000	29,000	81%
<b>TOTAL EXPENSES</b>	<b>35,000</b>	<b>36,000</b>	<b>36,000</b>	<b>29,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-27</b>	<b>-7,960</b>	<b>3,150</b>	<b>-960</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>9,779</b>	<b>9,751</b>	<b>9,751</b>	<b>1,791</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>9,751</b>	<b>1,791</b>	<b>12,901</b>	<b>831</b>	

# VOCA

53

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	9		1		0%
3169 GRANT MONEY RECEIVED	11,890	15,071	16,753	15,078	90%
<b>TOTAL REVENUE</b>	<b>11,900</b>	<b>15,071</b>	<b>16,754</b>	<b>15,078</b>	
5130 EMPLOYER'S SHARE OF FICA TAXES	882	900	1,282	1,071	84%
5386 VOCA FUND--WAGES	12,105	12,105	16,753	14,000	84%
5447 BALANCE DUE GRANT AGENCY	4,500	2,725	0		
<b>TOTAL EXPENSES</b>	<b>17,486</b>	<b>15,730</b>	<b>18,035</b>	<b>15,071</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-5,587</b>	<b>-659</b>	<b>-1,281</b>	<b>7</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>4,507</b>	<b>-1,079</b>	<b>-1,079</b>	<b>-1,738</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>-1,079</b>	<b>-1,738</b>	<b>-2,360</b>	<b>-1,731</b>	



# Health Department

54

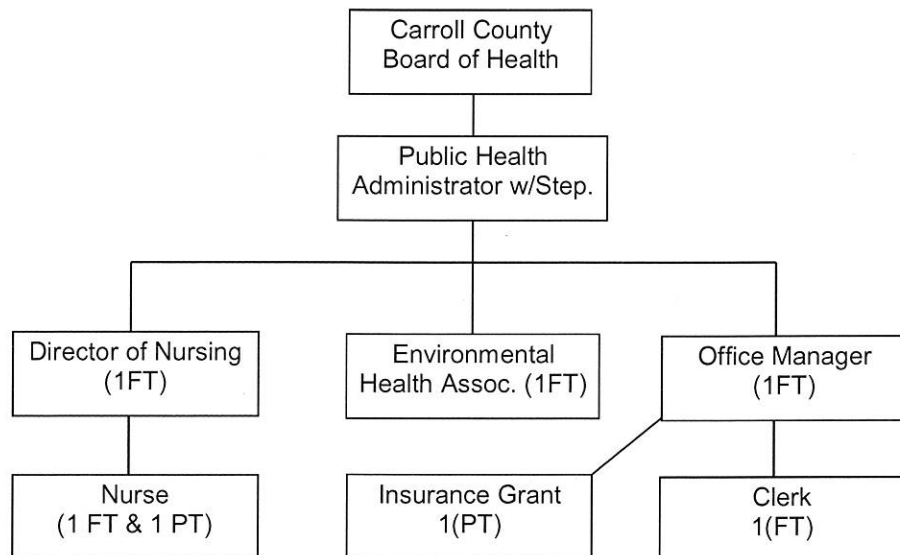
Item	Actual Year Ended 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3001 REAL ESTATE TAX COLLECTION	36,389	36,500	36,500	10,000	27%
3002 MOBILE HOME TAX COLLECTION	31	100	100	100	100%
3027 INTEREST EARNED	1,617	1,500	1,500	1,500	100%
3099 OTHER INCOME	8,930	18,000	20,000	11,500	58%
3127 BIOTRRORISM GRANT	31,037	32,497	32,497	33,068	102%
3129 LOCAL HEALTH PROJECT GRANT	126,402	63,201	63,201	63,201	100%
3134 FCM CONTRACT	66,998	45,000	50,466	48,579	96%
3142 EH FEES	19,940	20,000	20,000	21,000	105%
3189 WIC GRANT	60,194	51,259	51,259	51,291	100%
3211 TRANSFER FROM SOCIAL SEC.	17,108	16,342	16,342	15,734	96%
3212 TRANSFER FROM IMRF FUND	25,662	25,561	25,561	25,401	99%
3226 TOBACCO GRANT	30,309	24,247	24,247	24,247	100%
3227 OTHER FEES	27,091	36,250	36,250	57,600	159%
3232 MOSQUITO PREVENTION GRANT	12,468	12,463	12,463	12,728	102%
3255 CHILDHOOD LEAD POISON GRANT	616	500	300	300	100%
3313 ESDA TRANSFER	6,500	6,500	6,500	6,500	
3319 IN-PERSON COUNSELING GRANT	2,773	12,000		0	
3363 FEDERAL GRANTS	1,896	0	0		#DIV/0!
RENTAL INCOME				12,000	
<b>TOTAL REVENUE</b>	<b>475,962</b>	<b>401,920</b>	<b>397,186</b>	<b>394,749</b>	
5004 UTILITIES	3,414	4,007	4,007	7,000	
5012 TRAVEL	4,432	3,400	3,400	4,000	118%
5070 SALARY--DIRECTOR OF NURSING	47,995	49,436	49,436	50,919	103%
5075 OTHER SALARIES	151,060	155,226	155,226	151,652	98%
5085 TELEPHONE	3,696	4,871	4,871	5,735	118%
5095 TRAINING	687	2,000	2,300	2,000	87%
5100 CONTINGENCY--HEALTH FD	-	0	0	0	#DIV/0!
5128 EMPLOYER'S SHARE OF IMRF FUND	20,923	25,561	25,561	25,401	99%
5130 EMPLOYER'S SHARE OF FICA TAX	13,979	16,342	16,342	15,734	96%
5322 REPAIRS	2,604	1,500	3,500	3,500	100%
REPAIRS & MAINT. BUILDING				3,000	
5323 PRINTING, SUPPLIES & POSTAGE	9,702	12,000	12,000	12,000	100%
5335 EQUIPMENT	1,857	4,250	4,250	9,500	224%
5344 CONTRACTUAL	28,352	24,381	24,381	32,277	132%
5382 MANAGEMENT CONTRACT	20,772	22,148	22,148	22,600	102%
5396 MEDICAL SUPPLIES & COMMODITIES	10,461	12,000	20,700	30,700	148%
PART-TIME JANITOR				2080	#DIV/0!
5458 RENT	21,733	23,749	23,749	24,300	102%
6025 HEALTH INSURANCE-ADMINISTRATIVE	364	1,000	400	1,000	250%
6026 SELF-INSURANCE PORTION	2,553	2,000	3,000	2,600	87%
6027 HEALTH/LIFE INSURANCE	24,491	3,241	32,341	35,435	110%
BUILDING PURCHASE				226,000	#DIV/0!
<b>TOTAL EXPENSES</b>	<b>369,077</b>	<b>367,112</b>	<b>407,611</b>	<b>667,433</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>106,884</b>	<b>34,808</b>	<b>-10,425</b>	<b>-272,684</b>	

<b>FUND BALANCE, BEGINNING OF YEAR</b>	522,012	628,896	628,896	663,704
<b>FUND BALANCE, END OF YEAR</b>	628,896	663,704	618,471	391,020

Carroll County Health Department offers services that reach throughout the community that include preventative health care services for adults and children. The department investigates disease outbreaks, and provides referrals for patients with problems such as tuberculosis, sexually transmitted diseases, and HIV/aids. Adult and childhood vaccines are available as one of the most successful and cost-effective public health tools available for preventing disease related illness and death.

The department also conducts environmental health inspections of water wells, food and beverage establishments, and private sewage disposal. Environmental health works to maintain the integrity of the environment, and protects our natural resources from being contaminated with natural or man-made wastes.

We are engaged in federally funded nutrition education and supplementation program for women, infants and children (WIC). Support is given to families through case management to assist them with continuity of appropriate medical care and building self-sufficiency. Teen parents also receive guidance and support to complete education and build independence.



		2013-14	2014-15	
RN	Clerk		\$18,820.98	#DIV/0!
RN	RN		\$39,910.23	#DIV/0!
EH associate	EH Associate		\$40,262.66	#DIV/0!
Office	Office Manager		\$33,105.44	#DIV/0!
Clerk	RN		\$19,552.39	#DIV/0!
Insurance Grant employee			\$0.00	
		\$155,226.00	\$151,651.70	97.70%

# Grants

55

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	38	30	50	30	
3256 CO CLERK - DEATH CERT GRANT	541	554			
3310 PUBLIC TRANSPORTATION GRANT	109,663	4,320			#DIV/0!
3311 HAZARD MITIGATION GRANT	9,203				#DIV/0!
3312 INTEROPERABLE EMERGENCY COMM	19,831				
3340 FEDERAL PUBLIC TRANS GRANT	16,452				
All Grants				300,000	
<b>TOTAL REVENUE</b>	<b>155,727</b>	<b>4,904</b>	<b>50</b>	<b>300,030</b>	
5434 EOC EQUIPMENT GRANT EXPENSES	4,094				#DIV/0!
5442 CO CLERK--DEATH CERT GRANT	364			1,095	#DIV/0!
5446 DEATH CERT FOR CORONER EXPENSE	663	10,779			
5457 INTEROPERABLE EMERGENCY COMM	19,831			2,607	
5504 BULLET PROOF VESTS				204	
5506 PUBLIC TRANSPORTATION GR EXP	126,115				
5511 HAZARD MITIGATION GRANT EXP	9,203				#DIV/0!
All Grants				300,000	
<b>TOTAL EXPENSES</b>	<b>160,269</b>	<b>10,779</b>	<b>0</b>	<b>303,906</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-4,542</b>	<b>-5,875</b>	<b>50</b>	<b>-3,876</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>14,451</b>	<b>9,910</b>	<b>9,910</b>	<b>4,035</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>9,910</b>	<b>4,035</b>	<b>9,960</b>	<b>159</b>	

## Pet Population Control

56

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	42	30	7	30	429%
3121 IL STATE PET POPULATION FEES	2,492	2,500	2,900	2,900	100%
<b>TOTAL REVENUE</b>	<b>2,534</b>	<b>2,530</b>	<b>2,907</b>	<b>2,930</b>	
5503 SPAY & NEUTERING	3,198	2,000	2,000	5,000	250%
<b>TOTAL EXPENSES</b>	<b>3,198</b>	<b>2,000</b>	<b>2,000</b>	<b>5,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-664</b>	<b>530</b>	<b>907</b>	<b>-2,070</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>14,818</b>	<b>14,153</b>	<b>14,153</b>	<b>14,683</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>14,153</b>	<b>14,683</b>	<b>15,060</b>	<b>12,613</b>	

# Circuit Clerk Operations and Admin.

57

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	-	0		0	#DIV/0!
3247 CIR CLERK--OPERATION ADD-ONS	1,553	1,500	900	1,200	133%
<b>TOTAL REVENUE</b>	<b>1,553</b>	<b>1,500</b>	<b>900</b>	<b>1,200</b>	
5323 PRINTING, SUPPLIES & POSTAGE					
5400 TRANSFER TO GENERAL FUND					#DIV/0!
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>1,553</b>	<b>1,500</b>	<b>900</b>	<b>1,200</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>4,836</b>	<b>6,389</b>	<b>6,389</b>	<b>7,889</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>6,389</b>	<b>7,889</b>	<b>7,289</b>	<b>9,089</b>	

# Squad Car Acquisition and Maint.

58

Item		Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027	INTEREST EARNED	11	6	4	6	150%
3249	SQUAD CAR MAINTENANCE	1,284	1,700	1,000	1,700	170%
TOTAL REVENUE		1,295	1,706	1,004	1,706	
5400	TRANSFER TO GENERAL FUND	0	4,000	4,000	4,000	100%
TOTAL EXPENSES		0	4,000	4,000	4,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		1,295	-2,294	-2,996	-2,294	
FUND BALANCE, BEGINNING OF YEAR		3,363	4,658	4,658	2,364	
FUND BALANCE, END OF YEAR		4,658	2,364	1,662	70	

## Victims Impact

59

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED	10				#DIV/0!
3251 VICTIMS IMPACT FEES	540	600	1,000	600	60%
<b>TOTAL REVENUE</b>	<b>550</b>	<b>600</b>	<b>1,000</b>	<b>600</b>	
5014 EDUCATION		2,000	2,000	1,000	50%
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>1,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>550</b>	<b>-1,400</b>	<b>-1,000</b>	<b>-400</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>3,353</b>	<b>3,904</b>	<b>3,904</b>	<b>2,504</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>3,904</b>	<b>2,504</b>	<b>2,904</b>	<b>2,104</b>	

# Historical Society

60

Item		Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3001	REAL ESTATE TAX COLLECTION	6,227	6,200	6,200	6,200	100%
3002	MOBILE HOME TAX COLLECTION			0	0	#DIV/0!
<b>TOTAL REVENUE</b>		<u>6,227</u>	<u>6,200</u>	<u>6,200</u>	<u>6,200</u>	
5500	disb	6,227	6,200	6,200	6,200	100%
<b>TOTAL EXPENSES</b>		<u>6,227</u>	<u>6,200</u>	<u>6,200</u>	<u>6,200</u>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		0	0	0	0	#DIV/0!
<b>FUND BALANCE, BEGINNING OF YEAR</b>		0	0	0	0	
<b>FUND BALANCE, END OF YEAR</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	



## Extension

61

Item		Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3001	REAL ESTATE TAX COLLECTION	75,010	75,000	75,000	75,000	100%
3002	MOBILE HOME TAX COLLECTION			0		#DIV/0!
<b>TOTAL REVENUE</b>		<u>75,010</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	
5500	TAX BUYER REIMBURSEMENT	75,010	75,000	75,000	75,000	100%
<b>TOTAL EXPENSES</b>		<u>75,010</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		0.00	0	0	0	#DIV/0!
<b>FUND BALANCE, BEGINNING OF YEAR</b>		0.00	0	0	0	
<b>FUND BALANCE, END OF YEAR</b>		<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	

# Tax Redemption Fund

62

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2013	Year Ending November 30, 2014	Year Ending November 30, 2014	Year Ending November 30, 2015	Inc./Dec. 2014 to 2015
3027	INTEREST EARNED	2		4	0	0%
3264	REDEMPTION INCOME	382,386	285,000	400,000	300,000	75%
<b>TOTAL REVENUE</b>		<b>382,388</b>	<b>285,000</b>	<b>400,004</b>	<b>300,000</b>	
5400	TRAN TO 11-3283 GEN FD-INT	7		5		
8531	TAX BUYER REIMBURSEMENT	375,785	280,000	392,000	294,000	75%
8541	REDEMPTION FILING FEES	7,400	5,000	8,000	6,000	
8544	OVERPAYMENTS/REIMBURSE	79	392			
<b>TOTAL EXPENSES</b>		<b>383,270</b>	<b>285,392</b>	<b>400,005</b>	<b>300,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>-882</b>	<b>-392</b>	<b>-1</b>	<b>0</b>	<b>0%</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>3,113</b>	<b>2,231</b>	<b>2,231</b>	<b>1,839</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>2,231</b>	<b>1,839</b>	<b>2,230</b>	<b>1,839</b>	

## Death and Fetal Death Fees

63

Item		Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027	INTEREST EARNED					#DIV/0!
3265	DEATH FEES	3,312	3,500	3,000	3,500	117%
TOTAL REVENUE		3,312	3,500	3,000	3,500	
5400	TRAN TO 11-3284 GEN FD-INT					
8532	FEES DISBURSEMENT	3,400	3,500	3,752	3,700	99%
TOTAL EXPENSES		3,400	3,500	3,752	3,700	
NET CHANGE IN FUND BALANCE (REV/EXP)		-88	0	-752	-200	27%
FUND BALANCE, BEGINNING OF YEAR		352	264	264	264	
FUND BALANCE, END OF YEAR		264	264	-488	64	

# Clerk and Recorders Fees

64

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2013	Year Ending November 30, 2014	Year Ending November 30, 2014	Year Ending November 30, 2015	Inc./Dec. 2014 to 2015
3027	INTEREST EARNED					#DIV/0!
3266	RECORDER FEES(COUNTER SALES)	21,650.77	27,000	28,000	28,000	100%
3291	RECORDING DEPOSITS	81,989.00	65,000	92,000	65,000	71%
3292	DEED STAMPS	80,127.00	83,000	90,000	85000	23%
3293	RHSP	26,424.00	20,000	29,000	21,000	100%
3294	GIS RESOLUTION FEES	34,909.00	28,000	39,000	29,000	74%
3295	RECORDING AUTOMATION FEES	20,473.00	15,000	22,500	16,000	71%
3296	VITALS	8,281.00	8,000	8,000	8,000	100%
3297	VITAL RESOLUTION FEES	3,065.00	2,600	2,700	2,700	100%
3298	DOMESTIC VIOLENCE FEES	340	350	360	350	97%
3299	MISC FEES	2,959.65	3,000	2,890	3,000	104%
<b>TOTAL REVENUE</b>		<b>280,218</b>	<b>251,950</b>	<b>314,450</b>	<b>258,050</b>	
5266	TRANS GEN FUND--COUNTER SALES	23,040.50	29,000	28,000	28,000	100%
5291	TRANS GEN FUND--RECORDING DEP	88,705.50	60,000	92,000	60,000	65%
5292	TRANS GEN FUND--DEED STAMPS	90,549.50	75,000	90,000	75,000	83%
5293	RHSP	28,458.00	18,500	29,000	18,500	64%
5294	TRANS TO GIS RESOLUTION	37,738.00	28,000	39,000	28,000	72%
5295	RECORDING AUTOMATION	22,126.50	15,000	22,500	15,000	67%
5296	TRANS GEN FUND--VITALS	9,175.00	8,000	8,000	8,000	100%
5297	TRANS TO VITAL RESOLUTION	3,120.00	2,600	2,700	2,700	100%
5298	DOMESTIC VIOLENCE	315	350	360	360	100%
5299	TRANS GEN FUND--MISC FEES	3,140.40	3,000	2,890	3,000	104%
5400	TRAN TO 11-3285 GEN FD-INT			0		#DIV/0!
<b>TOTAL EXPENSES</b>		<b>306,368</b>	<b>239,450</b>	<b>314,450</b>	<b>238,560</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>-26,150</b>	<b>12,500</b>	<b>0</b>	<b>19,490</b>	<b>#DIV/0!</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>30,559</b>	<b>4,409</b>	<b>4,409</b>	<b>16,909</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>4,409</b>	<b>16,909</b>	<b>4,409</b>	<b>36,399</b>	<b>Fund Bal 15%</b>

# Sheriff's Fee

66

Item		Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027	INTEREST EARNED			5	5	100%
3268	SHERIFF'S FEES	66,170	50,000	50,000	50,000	100%
TOTAL REVENUE		66,170	50,000	50,005	50,005	
8534	FEES TO GENERAL FUND	67,400.94	50,000	50,000	50,000	100%
TOTAL EXPENSES		67,401	50,000	50,000	50,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-1,231	0	5	5	100%
FUND BALANCE, BEGINNING OF YEAR		4,732	3,501	3,501	3,501	
FUND BALANCE, END OF YEAR		3,501	3,501	3,506	3,506	

# Prisoner Commissary

67

Item		Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027	INTEREST EARNED			1		0%
3269	MONEY RECEIVED	20,851	8,000	20,000	20,000	100%
<b>TOTAL REVENUE</b>		<u>20,851</u>	<u>8,000</u>	<u>20,001</u>	<u>20,000</u>	
8535	COMMISSARY EXPENSES	20,757	8,000	20,000	20,000	100%
<b>TOTAL EXPENSES</b>		<u>20,757</u>	<u>8,000</u>	<u>20,000</u>	<u>20,000</u>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		94.10	0	1	0	0%
<b>FUND BALANCE, BEGINNING OF YEAR</b>		164	258	258	258	
<b>FUND BALANCE, END OF YEAR</b>		<u>258</u>	<u>258</u>	<u>259</u>	<u>258</u>	

# Sheriff Trust Account

68

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2013	Year Ending November 30, 2014	Year Ending November 30, 2014	Year Ending November 30, 2015	Inc./Dec. 2014 to 2015
3027	INTEREST EARNED			0		#DIV/0!
3270	SHERIFF SALE AND BOND FEE	97,159	50,000	100,000	75,000	75%
<b>TOTAL REVENUE</b>		<u>97,159</u>	<u>50,000</u>	<u>100,000</u>	<u>75,000</u>	
8536	SALE AND BOND DISBURESMENT	98,596	50,000	100,000	75,000	75%
<b>TOTAL EXPENSES</b>		<u>98,596</u>	<u>50,000</u>	<u>100,000</u>	<u>75,000</u>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		-1,437	0	0	0	#DIV/0!
<b>FUND BALANCE, BEGINNING OF YEAR</b>		6,999	5,562	5,562	5,562	
<b>FUND BALANCE, END OF YEAR</b>		<u>5,562</u>	<u>5,562</u>	<u>5,562</u>	<u>5,562</u>	

# Trustee

69

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3271 TRUSTEE PROPERTIES SALE	6,182				#DIV/0!
<b>TOTAL REVENUE</b>	<u>6,182</u>	<u>0</u>	<u>0</u>	<u>0</u>	
8537 TAX SALE DISBURSEMENTS	6,182				#DIV/0!
<b>TOTAL EXPENSES</b>	<u>6,182</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	0	0	0	0	#DIV/0!
<b>FUND BALANCE, BEGINNING OF YEAR</b>	264	264	264	264	
<b>FUND BALANCE, END OF YEAR</b>	<u>264</u>	<u>264</u>	<u>264</u>	<u>264</u>	



## Probation Restitution

70

Item		Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027	INTEREST EARNED			0		#DIV/0!
3273	RESTITUTION FEE	2,821	1,202	0	1,000	#DIV/0!
<b>TOTAL REVENUE</b>		<u>2,821</u>	<u>1,202</u>	<u>0</u>	<u>1,000</u>	
8539	RESTITUTION DISBURSEMENT	2,905	5,700		1,000	#DIV/0!
<b>TOTAL EXPENSES</b>		<u>2,905</u>	<u>5,700</u>	<u>0</u>	<u>1,000</u>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		-84	-4,498	0	0	#DIV/0!
<b>FUND BALANCE, BEGINNING OF YEAR</b>		6,488	6,405	6,405	1,907	
<b>FUND BALANCE, END OF YEAR</b>		<u>6,405</u>	<u>1,907</u>	<u>6,405</u>	<u>1,907</u>	

# Marriage Fund

71

Item		Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027	INTEREST EARNED					#DIV/0!
3274	MARRIAGE FUND INCOME	110	240	250	250	100%
<b>TOTAL REVENUE</b>		<b>110</b>	<b>240</b>	<b>250</b>	<b>250</b>	
8540	MARRIAGE FUND DISBURSEMENT	329.99	350	0	350	#DIV/0!
<b>TOTAL EXPENSES</b>		<b>330</b>	<b>350</b>	<b>0</b>	<b>350</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>-220</b>	<b>-110</b>	<b>250</b>	<b>-100</b>	<b>-40%</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>1,553</b>	<b>1,333</b>	<b>1,333</b>	<b>1,223</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>1,333</b>	<b>1,223</b>	<b>1,583</b>	<b>1,123</b>	

## Coroners Fees

72

Item		Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027	INTEREST EARNED	18	16	10	15	150%
3140	CORONERS FEES	2,700	1,500	1,500	1,500	100%
<b>TOTAL REVENUE</b>		<b>2,718</b>	<b>1,516</b>	<b>1,510</b>	<b>1,515</b>	
Disbursements		0	0	2,000	2,000	100%
<b>TOTAL EXPENSES</b>		<b>0</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>2,718</b>	<b>1,516</b>	<b>-490</b>	<b>-485</b>	<b>99%</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>4,574</b>	<b>7,292</b>	<b>7,292</b>	<b>8,808</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>7,292</b>	<b>8,808</b>	<b>6,802</b>	<b>8,323</b>	

K-9

73

Item		Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027	INTEREST EARNED					#DIV/0!
	GRANT REIMBURSEMENTS	320			400	#DIV/0!
	<b>TOTAL REVENUE</b>	<b>320</b>	<b>0</b>	<b>0</b>	<b>400</b>	
	DISBURSMENTS	338.94	400		400	#DIV/0!
	<b>TOTAL EXPENSES</b>	<b>339</b>	<b>400</b>	<b>0</b>	<b>400</b>	
	<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-19</b>	<b>-400</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
	<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>999</b>	<b>980</b>	<b>980</b>	<b>580</b>	
	<b>FUND BALANCE, END OF YEAR</b>	<b>980</b>	<b>580</b>	<b>980</b>	<b>580</b>	

# Transportation Grant

74

Item	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
3027 INTEREST EARNED			0		#DIV/0!
3310 PUBLIC TRANS. GRANT	21206				
3340 FEDERAL PUB. TRANS GRA.	30,350	200,000	200,000	250,000	125%
<b>TOTAL REVENUE</b>	<b>51,556</b>	<b>200,000</b>	<b>200,000</b>	<b>250,000</b>	
DISBURSMENTS	51556	200,000	200,000	250,000	125%
<b>TOTAL EXPENSES</b>	<b>51,556</b>	<b>200,000</b>	<b>200,000</b>	<b>250,000</b>	
CHANGE IN FUND BALANCE (REV/EXP)	0	0	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR	0	0	0	0	
<b>FUND BALANCE, END OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# Carroll County Five Year Capital Plan

Dept.	Inventory Item	Funding Source	2014	Planning Year 2015	2016	2017	2018	2019	2020
Capital Projects									
Animal Control	Animal Control Vehicle	Animal Control (Fund 27)					20,000		
GIS	Computer	General (Fund 11 or GIS44)	0						
Health	Building	Health Dept.(Fund 54)		226,000					
County Highway Dept.	Equipment	Highway (Fund 15)			160,000				
Circuit Clerk	AS/400	General (Fund 11)		25,000					
Probation	Copy Machine - purchased 2007(\$5673.00)	General (Fund 11)							
Sheriff	Squad Car	Court Security (Fund 43) (to be determined)	5,000 21,000	50,000	28,000	29,000	52,000	30,000	31,000
	Phone System	General (Fund 11)	80,000						
Courthouse	Courthouse Repairs	General (Fund 11)							
	Tuck Pointing	General (Fund 11)	20,000	20,000	20,000	20,000	20,000		
	Parking Lot	General (Fund 11)		35,000					
	Flat Roof	General (Fund 11)			100,000				
	North Pitched Roof	General (Fund 11)				50,000			
	Jail House Plumbing	General (Fund 11)			40,000				
	Outside Stone Step Repairs	General (Fund 11)				5,000			
	Building Security and Space needs	Funds 11, 43 and 37			500,000	500,000	500,000		
States Attorney	None								
Supervisor of Assessments		General (Fund 11)							
Treasurer	Financial Software	General (Fund 11)				40000			

Zoning	None			
Emergency Services				
No Requests				
County Clerk	copier	Misc. Grants		
Voting Equipment	County Clerk	General (Fund 11)		
copier		General (Fund 11)	100,000	7,000
Voter Registration Software		General (Fund 11) (7-5021 or 5022)	15,000	
<b>Routine Computer Replacement</b>				
All Computer related purchases that are done on a regular basis and could be combined to create purchase savings. Does not include specialized highend equipment.				
Animal Control				
Computer		General (Fund 11)		
Printer		General (Fund 11)		
Laptop Computer for vehicle		Animal Control (Fund 27)	563	
GIS				
Workstation - High End		General (Fund 11)	3,000	
Health				
3 computer stations		Misc. Grants		
3 computer stations		Misc. Grants		
computer server		Misc. Grants		
County Highway Dept.				
Desktop Computer (2)		Highway Fund	4,839	
Probation				
Server - purchased 2008 (\$4174.36)		Probation Service Fees		
Sheriff				
2 computer replacements		General (Fund 11)		
Circuit Clerk		General (Fund 11)	25,000	
AS/400				
Court Services-Judges				
2 PC's		General (Fund 11)	1,000	
PC		General (Fund 11)	1,000	
States Attorney				
None				
Supervisor of Assessments				
2 PC's		General (Fund 11)		
2 PC's		General (Fund 11)		
Printer		General (Fund 11)		
Vanguard Appraisal Software		General (Fund 11)	2,000	

[illegible]



## ADOPTION OF THE COMBINED BUDGET AND APPROPRIATIONS ORDINANCE

### Section Three: Partial Invalidity

That if any section, subdivision or sentence or word of this Ordinance is for any reason held void or invalid or to be unconstitutional, such decision shall not effect the validity of the remaining portions of this Ordinance.

### Section Four:

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

Passed and approved by the County Board of the County of Carroll, this 20th day of November, A.D., 2014.

Ayes:

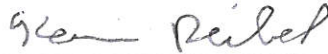
8

Nays:

0

Absent:

1



Chair, County Board



County Board Member



County Board Member

## TAX LEVY RESOLUTION

A Resolution levying taxes for all corporate purposes for the County of Carroll, Illinois, for the fiscal year Commencing on the 1st day of December, A.D., 2014 and ending on the 30th day of November, A.D., 2015.

Be it Ordained by the County Board, Carroll County, Illinois:

Section One: That the amount hereinafter set forth, or so much thereof as may be authorized by law, and the same is hereby levied for the fiscal year of the said County of Carroll, Illinois, beginning the 1st day of December, A.D., 2014 and ending on the 30th day of November, A.D., 2015.

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

General County:

Corporate	905,000
Liability Insurance (including Unemployment Ins.)	140,000
Agriculture Co-op Extension	75,000
Historical Society	6,200
County Highway	350,000
Matching	170,000
County Bridge	170,000
Community Mental Health	329,000
County Health	10,000
Illinois Municipal Retirement	370,000
Federal Social Security	234,000
Senior Citizens	81,250

Total 2,840,450

Ayes: 8

Nays: 0

Absent: 1

Adopted and passed the foregoing tax levies by a roll call vote of the County Board of Carroll County, Illinois, on November 20, 2014.

Ken Reibel  
Chairman of the Board

**Carroll County Levy Sources by Statute**

**Bridge (Joint Expense)**  
605 ILCS 5/5-602

0.05% - Authorized by vote of the county board. May be increased to 0.25% for a 10-year period by referendum.

**Corporate (General)**  
55 ILCS 5/5-1024

0.27% for counties 15,001 to 79,999

**Illinois Municipal Retirement Fund**  
40 ILCS 5/7-171, 5/7-132

No rate limit. An amount which will be sufficient to produce the amount needed. Applies to counties as outlined in Illinois Compiled Statutes.

**Senior Citizens Social Services**  
55 ILCS 5/5-1034

0.025% - Authorized by referendum.

**Social Security**  
40 ILCS 5/21-110, 5/21-110.1

No rate limit. An amount sufficient to meet the cost of participating in the Social Security program. May include amount sufficient to meet costs of participating in the Federal Medicare Program.

**Tort Judgments and Liability Insurance**  
745 ILCS 10/9-107

No rate limit. Amount sufficient to pay liability insurance premiums, for participation in a joint self-insurance association, payment of tort judgments or settlements, unemployment premiums and for creating a reserve.

**Mentally Retarded and Developmentally Disabled Persons - Care and Treatment**  
55 ILCS 105/1, 105/2

0.10% - Subject to backdoor referendum

**Highway**

605 ILCS 5/5-601

0.10% - Or rate limit in effect on 7-1-67, whichever is greater. Can be raised to 0.20% by referendum.

**Health or Multiple County Health Department**

55 ILCS 5/5-25003

0.10% - Authorized by referendum. In any county in which a health department or multiple county department was established by referendum and organized prior to January 1, 1970, the County Board may, by resolution and without subsequent referendum levy at a rate not to exceed 0.10%. However, any increase in excess of 0.05% must be adopted by 3/5 majority vote.

**Federal Aid Highway Matching Tax**

605 ILCS 5/5-603

0.05% - For the purpose of providing funds to pay the expenses for engineering and right-of-way costs, utility relocations and its proportionate share of construction or maintenance of highways in the federal aid network or county highway network

**Extension Education**

505 ILCS 45/8

0.05% - Authorized by referendum.

**Historical Museum**

55 ILCS 5/6-23001

0.002% - May be increased to 0.004% by referendum.

Carroll County Levy Worksheet

MAX LEVY	2014		2013		2012		2011		2010		2009		2008	
	Estimated Levy	Estimated Rate	Estimated Levy	Estimated Rate	Levy	Rate	Levy	Rate	Levy	Rate	Levy	Rate	Levy	Rate
General	888,300	0.27508	880,000	0.27500	860,000	0.27830	858,692	0.27481	947,584	0.26833	993,479	0.27000	977,139	0.27000
Liability Insurance		0.04255	215,000	0.06719	215,000	0.06825	212,000	0.06785	236,004	0.06683	154,000	0.04185	77,990	0.02155
Agri. Co-op Ext.	98,700	0.02280	75,000	0.02344	75,000	0.02381	75,000	0.02400	75,007	0.02124	82,642	0.02246	91,815	0.02537
Historical Society	6,580	0.00188	6,200	0.00194	6,200	0.00197	6,200	0.00198	6,215	0.00176	6,200	0.00168	6,189	0.00171
Highway	329,000	0.10638	325,000	0.10156	320,000	0.10159	319,467	0.10224	353,141	0.10000	350,000	0.09512	336,997	0.09312
Matching	164,500	0.05167	165,000	0.05156	160,000	0.05079	161,236	0.05160	176,571	0.05000	183,978	0.05000	180,952	0.05000
Bridge	164,500	0.05167	165,000	0.05156	160,000	0.05079	161,236	0.05160	176,571	0.05000	183,978	0.05000	180,952	0.05000
Mental Health	329,000	0.10000	320,000	0.10000	310,000	0.09841	319,467	0.10224	322,488	0.09132	322,487	0.08764	323,795	0.08947
County Health	246,750	0.00304	36,500	0.01141	36,414	0.01156	36,414	0.01165	35,032	0.00992	36,514	0.00992	36,806	0.01017
IMRF		0.11246	370,000	0.11563	365,000	0.11587	360,000	0.11521	353,035	0.09997	293,500	0.07977	308,486	0.08524
Social Security		0.07112	232,000	0.07250	230,000	0.07302	230,000	0.07361	220,007	0.06230	265,000	0.07202	210,990	0.05830
Senior Citizens	82,250	0.02470	75,000	0.02344	77,500	0.02460	80,000	0.02560	86,802	0.02458	85,000	0.02310	84,324	0.02330
Total	2,840,450	0.86336	2,864,700	0.89522	2,815,114	0.89369	2,819,712	0.90240	2,988,457	0.84625	2,956,778	0.80357	2,816,435	0.77823
EAV	329,000,000	99.15%	320,000,000	101.60%	315,000,000	99.84%	312,467,465	94.35%	353,141,114	101.07%	367,955,010	104.98%	361,903,228	127%

**Tax Levy and Rate 1997 to 2007**

Year	1997	1998	1999	2000	2001	2002	2003	2004*	2005	2006	2007
Total Levy	1,459,000	1,478,300	1,526,250	1,703,600	1,778,800	1,843,100	2,096,700	2,201,000	2,256,200	2,250,332	2,216,700
%Inc./Dec.		1.32%	3.24%	11.62%	4.41%	3.61%	13.76%	4.97%	2.51%	-0.26%	-1.49%
Year	1997	1998	1999	2000	2001	2002	2003	2004*	2005	2006	2007
Total Rate	0.74350	0.71380	0.67910	0.72070	0.72580	0.71260	0.75202	0.76590	0.75200	0.69700	0.64392
EAV	192,791,085	207,023,426	220,222,648	235,141,588	242,054,204	258,267,896	275,461,081	284,803,632	299,583,114	316,992,964	344,281,270

## Employee Information

Information provided is strait salaries with no overtime, hire back, IMRF, FICA, un-negotiated contracts or other increases not directly related to the base salaries of the positions currently know. They are broken down by categories to see the impact on the budget.

### Union Salaries

These salaries can only be changed by contract negotiations.

	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
F.O.P.	792,300	805,484	805,484	816,659	101%
Carpenters	237,803	244,911	245,380	240,475	98%
Carpenters-Circuit Clk	74,322	76,259	76,259	78,452	103%
Teamsters	249,932	256,038	256,038	263,869	103%
Total Full-time	1,354,357	1,382,692	1,383,161	1,399,454	

### Non-Union and Non-Elected Officials Salaries

	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
General Fund					
Full-time	531,485	515,523	517,122	516,345	99.85%
Part-time	13,311	24,270	32,235	34,045	105.61%
Highway Fund					
Full-time	90,058	92,760	92,760	95,543	103.00%
Part-time	1,695	7,500	15,000	15,000	100.00%
GIS Fund					
Full-time	34,642	42,000	42,000	43,260	103.00%
Health Department Fund					
Full-time	199,055	204,662	204,662	202,571	98.98%
Total Full-time	855,241	854,945	856,544	857,718	
Total Part-time	15,006	31,770	47,235	49,045	

**Elected Officials Salaries**

	Actual Year Ended November 30, 2013	Estimated Year Ending November 30, 2014	Budget Year Ending November 30, 2014	Budget Year Ending November 30, 2015	Percent Inc./Dec. 2014 to 2015
Set by 4 yr. Ordinance	113,053	197,200	197,200	201,700	102.28%
Other	186,146	187,911	187,911	205,088	109.14%
Full-time	299,199	385,111	385,111	406,788	

<b>Total Salaries</b>	<b>2,523,804</b>	<b>2,654,518</b>	<b>2,672,051</b>	<b>2,713,006</b>	
<b>Percent of Total Salaries</b>					
Union	54%	52%	52%	52%	
Non-Union	34%	33%	34%	33%	
Elected	12%	15%	14%	15%	

**Health Insurance Premium Information**

				New Rates	
6027 General Fund	219,117	282,267	280,547	305,019	109%
6027 Highway	35,193	46,820	51,745	56,697	110%
6027 Health Department	24,491	3,241	32,341	35,435	110%
	278,801	332,328	364,633	397,151	109%

**General Fund Reimbursement**

Carpenters		2014-15	Premium	Employee	Employer	Employer
	Base	Per Emp./Mon.	Over Base	20%	80%	Per Emp./Year
	338.75	561.75	223	44.6	178.4	6,206
Blue Cross		2014-15	Premium	Employee	Employer	Employer
	Base	Per Emp./Mon.	Over Base	20%	80%	Per Emp./Year
	338.75	653.55	314.8	62.96	251.84	7,087



# Elected Officials Salary Comparison History for Carroll County

Year	S.O.A.*	County Clerk	Treasurer	Circuit Clerk	Coroner	Sheriff	County Board**	States Attorney***
2002	35,000	35,000	35,000	35,000	13,000	44,265	50	107,000
2003	40,000	114.29%	40,000	114.29%	13,000	44,265	50	107,000
2004	40,000	100.00%	40,000	100.00%	13,000	45,265	50	107,000
2005	40,000	100.00%	40,000	100.00%	13,000	46,265	50	109,645
2006	40,000	100.00%	40,000	100.00%	13,000	47,265	50	112,057
2007	41,400	103.50%	41,400	103.50%	13,000	48,915	50	120,037
2008	42,800	103.38%	42,800	103.38%	13,000	50,565	50	120,037
2009	44,200	103.27%	44,200	103.27%	14,000	52,215	50	124,238
2010	45,600	103.17%	45,600	103.17%	14,000	53,865	50	128,959
2011	46,970	103.00%	46,700	102.41%	14,500	55,000	50	128,959
2012	47,800	101.77%	47,800	102.36%	14,500	56,200	50	128,959
2013	48,900	102.30%	48,900	102.30%	15,000	57,400	55	128,959
2014	50,000	102.25%	50,000	102.25%	15,500	58,600	55	128,959
2015	51,500	103.00%	51,500	103.00%	16,000	60,358	55	128,959
2016	53,045	103.00%	53,045	103.00%	16,500	62,169	55	0.00%
2017	54,636	103.00%	54,636	103.00%		64,034	55	100.00%
2018	56,275	103.00%	56,275	103.00%		65,955	55	100.00%

\*The Supervisor of Assessments (SOA) is appointed and is not elected. Past practice has been to set the SOA salary equal to the Treasurer, County Clerk and Circuit Clerk.

\*\*The County Board members receive \$55 per meeting. Members can also claim travel (fuel) allotment for out of County meetings only.

\*\*\*States Attorney Salary is set by the State and is paid part by the State (approximately 86%) and part by the County (14%)

Elected offices are statutorily required to be set for four years at least 180 days prior to the first day of office. This does not apply to the Circuit Clerk.

## **Carroll County Board Budget Policies**

Carroll County government operates on policies designed to protect the County's assets and taxpayers' interests, provide guidance to employees, and serve the public efficiently. It is the intent that the policy statements be used to avoid conflicting goals or activities, which may have a negative impact on the overall financial position of the County. The County's system of internal accounting controls is designed to provide reasonable assurance that the financial records are reliable for preparing financial statements and maintaining accountability for assets and obligations.

### **Accounting/Auditing**

State statutes require an annual audit by independent certified public accountants (55 ILCS 5/6-31003). A Comprehensive Annual Financial Report (CAFR) shall be prepared according to the criteria set by the Government Finance Officers Association (GFOA). The County follows Generally Accepted Accounting Principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). The County has implemented GASB 34 which requires Government-wide financial statements on a full accrual basis of accounting (June 1999 the Governmental Accounting Standards Board issued GASB Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments).

### **Appropriation**

All operating funds are appropriated in the "Official Budget". Appropriations will be considered the maximum authorization to incur obligations and not a mandate to spend.

### **Balanced Budget**

By County Board policy, the budget should be balance expenditures against available revenues relative to all funds. Beginning with the 2009-2010 budget the goal of the County is to balance the budget. In light of the economic times, if it is not attainable in the first year, every effort should be made to make this happen by the 2011-2012 budget cycle.

### **Budgets may be amended by either:**

1. Elected and Non-elected Department Heads may authorize excess line item expenses within a department budget as long as they do not exceed the total combined appropriation for these two categories. This line item overage will then be submitted in writing to the Finance Committee for their information;
2. All departments must submit in writing the transfer to the County Board to provide an accounting record of the requested budget change prior to the adjustment/transfer being done. The County Administrator will forward the request to the Treasurer and Finance Committee.
3. All other transfers and emergency appropriations after budget adoption require a 2/3rd majority vote of all the members constituting the County Board (55 ILCS 5/6-1003).  
Building Costs

### **Capital Budget - Short Term**

During the budget process, funds are set aside to cover the costs for such items like new vehicles, computer technology, equipment and furniture and fixtures. These capital items are funded in the Non-Departmental budget at similar levels each budget year. Short Term Capital requests above the maintenance budget compete with all other supplemental requests submitted during the budget process. Dedicated sources of funding will be excluded from this competition (i.e. 911 or Clerk's Automation Fund), but all items will need to be appropriated in the budget year the purchase is desired.

### **Capital Budget - Long Term**

The County has (is creating) a long term capital budget plan that resides in the County's financial model. The plan is reviewed at the beginning of each year and updated to reflect the priorities of the County. This budget is for capital projects that typically require large amounts of investment and take longer than one year to complete. Long Term Capital projects do not compete for operating dollars during the current budget process, but are funded through the reserves of the general fund at the discretion of the County Board.

### **Compensated Absences**

The audited financial reports show a liability for the accumulation of vacation and compensatory time earned by employees but not taken. The balance is a projection of what the County would be required to payout if it discontinued business as of that date.

### **Contingency Fund**

A General Fund contingency line item will be designated for emergency purchases during the year. Items that are unexpected or are of an emergency nature may request from the Board to have funds transferred from the General Fund contingency line item.

### **Depreciation**

The County does not budget for depreciation expense.

### **EEO-Affirmative Action**

The County's policy shall be that all vendors doing greater than \$20,000 of business with the County must follow guidelines established for equal employment opportunity and affirmative action. Generally, the vendor must have a written sexual harassment policy that meets state statutes (775 ILCS 15/3), a written EEO policy (775 ILCS 5/1-102), and a workforce profile that demonstrates its EEO practices. The County refuses to conduct business with vendors who do not meet these guidelines.

### **Elected Officials and Appointed Boards**

If an elected official or appointed board decides not to follow the County's budget policies as set forth by the County Board, it is their responsibility to notify the County Board through County Administrator immediately of their intent.

The County Board with their best ability will determine appropriate budget dollars to be allocated to any elected official or appointed board who decides to opt out of the budget process.

### **Elected Officials' Salaries**

The setting of salaries for the new terms of Elected Officials is to be completed during the budget process and at least 180 days prior to the election in the fiscal year the office/term expires (50 ILCS 145/1). The new salaries are to be set and approved by the, the Finance Committee and the Full County Board.

### **Employee Wage & Compensation System**

The County Board each year will address adjusting those salaries not determined by contracts based on the current financial conditions of the County.

### **Encumbrance**

Encumbrances at year-end for unfilled obligations of the current year budget are re-appropriated in the succeeding year based on County Board approval (55 ILCS 5/6-1005). An encumbrance for capital expenditures will continue in force until the purpose for which it is made has been accomplished or abandoned. An appropriation for a capital expenditure is deemed to have been abandoned to the extent that the project is not under contract by the close of November 30, the last day of the County's fiscal year. Encumbrances at year end do not constitute expenditures or liabilities in the financial statements; however, for budgeting purposes, encumbrances are treated as a reserve of budget dollars and fund balance in the year the commitment to purchase is made.

### **Fund Balance**

To avoid service disruption due to revenue short falls the County will attempt to maintain a minimum fund balance of 30% of annual expenses and transfers for funds that routinely pay wages and benefits. These funds are the General Fund, Highway Fund, Motor Fuel Tax Fund, Social Security Fund, IMRF Fund, GIS Fund and the County Health Fund. If the fund balance drops below the 30% value, the Finance Committee will develop an action plan to restore the fund balance to the desired level.

### **Fixed Assets**

The County maintains a fixed asset inventory of furniture, equipment, buildings, infrastructure and improvements with a value and a useful life of one year or more.

### **Fiscal Year**

The County's fiscal year is December 1<sup>st</sup> through November 30<sup>th</sup>. (Set by County Board per 55 I LCS 5/6-1001)

### **Grants**

The importance of preparing and implementing a proper grant budget cannot be overstated. To inform the County Board of the value of a new grant program, the Board must have full knowledge of the total cost of the program and its funding sources. Too often, grant programs contain hidden costs. All new grant applications (regardless of dollar amounts) must have copies sent to the Treasurer office to be routinely reviewed by the Finance Committee.

### **Internal Control**

Internal control procedures shall be documented and reviewed periodically by the Finance Committee to provide reasonable assurance regarding:

- (1) the safeguarding of assets against loss from unauthorized use or disposition; and
- (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.

### **Investment**

The County Treasurer is responsible for the investing of all Carroll County funds (55 I LCS 5/3-11006).

### **Position Reclassifications**

Anticipated position reclassifications and/or new position requests are to be completed during the budget process cycle. Priority will be given to requests presented in the context of a reorganization that enhances customer service and/or reduces the cost of doing business.

### **Purchasing**

All items with an expected value of \$20,000 or greater must be competitively bid (55 ILCS 5/5-1022) with exceptions for professional services or other items as defined in state statutes. All departments are authorized to make purchases up to \$20,000 as long as the item was included in the appropriated budget. All general fund capital items will be purchased from the capital budget unless funding is provided through a grant or an outside funding source. Capital purchases to be charged to any fiscal year budget must be physically on site by November 30<sup>th</sup> of that fiscal year to be expensed in that fiscal year budget. Budgeted items not purchased and on-site by November 30, 2009 can only be purchased if included in the next fiscal year budget. Departments that can foresee capital projects or purchase not being complete in this time frame and would still like to complete, must submit the request for inclusion in the budget for the following year.

### **Revenues/Expenses**

Revenues and expenses are projected using conservative estimates based on historical information and current levels of collection. Departments should bill appropriate parties for amounts owed to Carroll County, review aging reports, complete follow-up information about the account, and monitor all accounts receivables. Expenses should be recorded in the appropriate line item as assigned by each department.

### **Salaries and Fringe Benefits**

Department's are responsible for computing salaries for their department by submitting salary information to the County Administrator by the scheduled time. All fringe benefits will be calculated by the Treasurer's department after each department has submitted salary requests.

### **Capital Projects and Purchases**

A ranking of importance by the department for each request will be noted and compiled into an overall county listing. The Finance committee will review all requests and their rankings, and develop recommendations based on overall need, importance and purpose to the operations of the County in meeting the strategic and financial goals established for the budget. A presentation of the final recommendations will be made to the Board.

### **User Fees**

The County charges user fees for items and services which benefit a specific user more than the general public. State statutes or an indirect cost study determines user fees. Fee studies based on costs are conducted as needed to determine the level of fees needed to equal the total cost of providing the service.

**Carroll County Budget Process  
2014-15**

The Carroll County budget process is a year long event with the results of the final 2014-15 County budget. The process will seek involvement from the County Board, Finance Committee, Department leaders and public. To accomplish the best possible budget to serve the needs of the County's residents, a look at both the long range big picture and individual line items will take place over the course of the year to guide the Board to the final budget to be implemented for the following fiscal year.

The Budget Process can be summarized in four major categories or steps as follows:

1. Department Participation and Budget Preparation
2. Finance Committee Review and Recommendation
3. County Board Review and Approval

The Time table below further explains these categories by tasks and to whom the tasks are assigned.

Target Date	Responsibility	Task
<b>Step 1 Department Participation in Budget Preparation</b>		
7/11/14	Adm	Issue budget request worksheets to department heads, etc.
7/31/14	Dept. Heads	Return budget request worksheets to Administrator
8/8/14	Treasurer/Adm	August revenues and expenses with budget to actual and general ledger to Administrator
<b>Step 2 Review and Recommendations</b>		
8/21/14	Adm/Board	First Review of Budget by Board. Discussion of Budget set times with Departments for questions during next months meeting and set goals if needed
9/4/14 9/18/14 10/6/14	Board/Adm/Dept's	Additional meetings to go over budget and make changes and recommendations. Discuss and/or set tax rates.
10/14/14	Adm	Prepare final budget and send to Board
10/16/14	Board/Adm	Review final draft and make any last changes before public display.



**Step 3 County Board Review and Approval**

10/20/14	Adm	Deliver tentative budget document to County Clerk for public display (at least 15 days prior to November County Board meeting)
10/31/14	County Clerk	Notify paper of 105% notice (if necessary) (between 7 and 14 days prior to budget hearing)
11/20/14	County Board	Review, revise and act on the Budget and Levy Ordinance
No later then 12/26/2014	County Clerk	File Ordinance and Levy in the County Clerks Office

All members of the public are welcome to attend and observe all Board meetings scheduled for budgeting purposes.



