



CARROLL COUNTY, ILLINOIS
Combined Budget and Appropriation Ordinance and Tax Levy
for the year ending November 30, 2018
Approved November 16, 2017

County Board

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

Paul Hartman (District 1)
Mike Yuswak (District 1)
Cheryl Cole (District 2)
Ron Preston (District 2)

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

Elected Officials

Brian Woessner, Clerk and Recorder
Diane Powers, Treasurer
Jeff Doran, Sheriff
Matthew Jones, Coroner
Scott Brinkmeier, States Attorney
Patty Hiher, 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

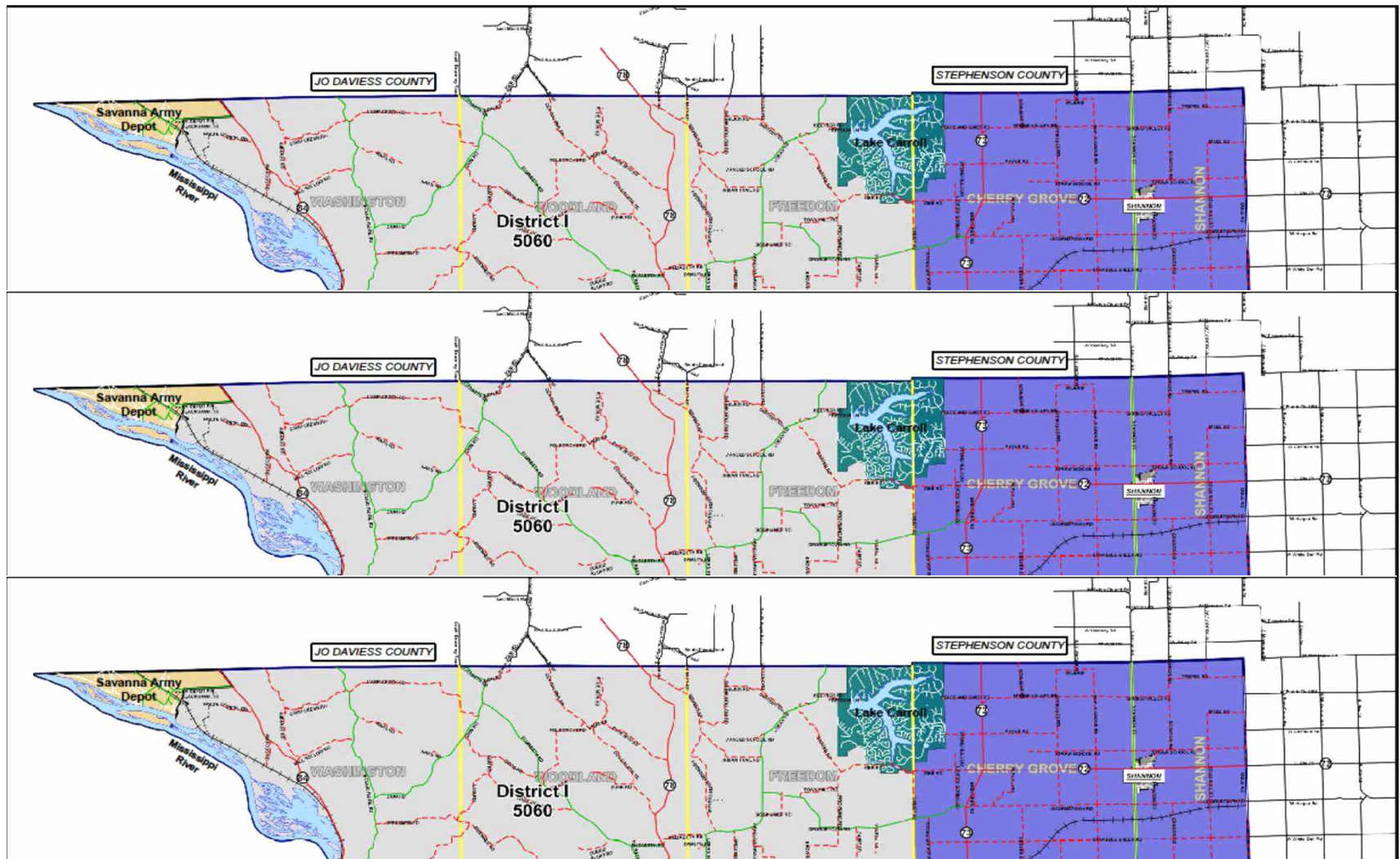


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Introduction

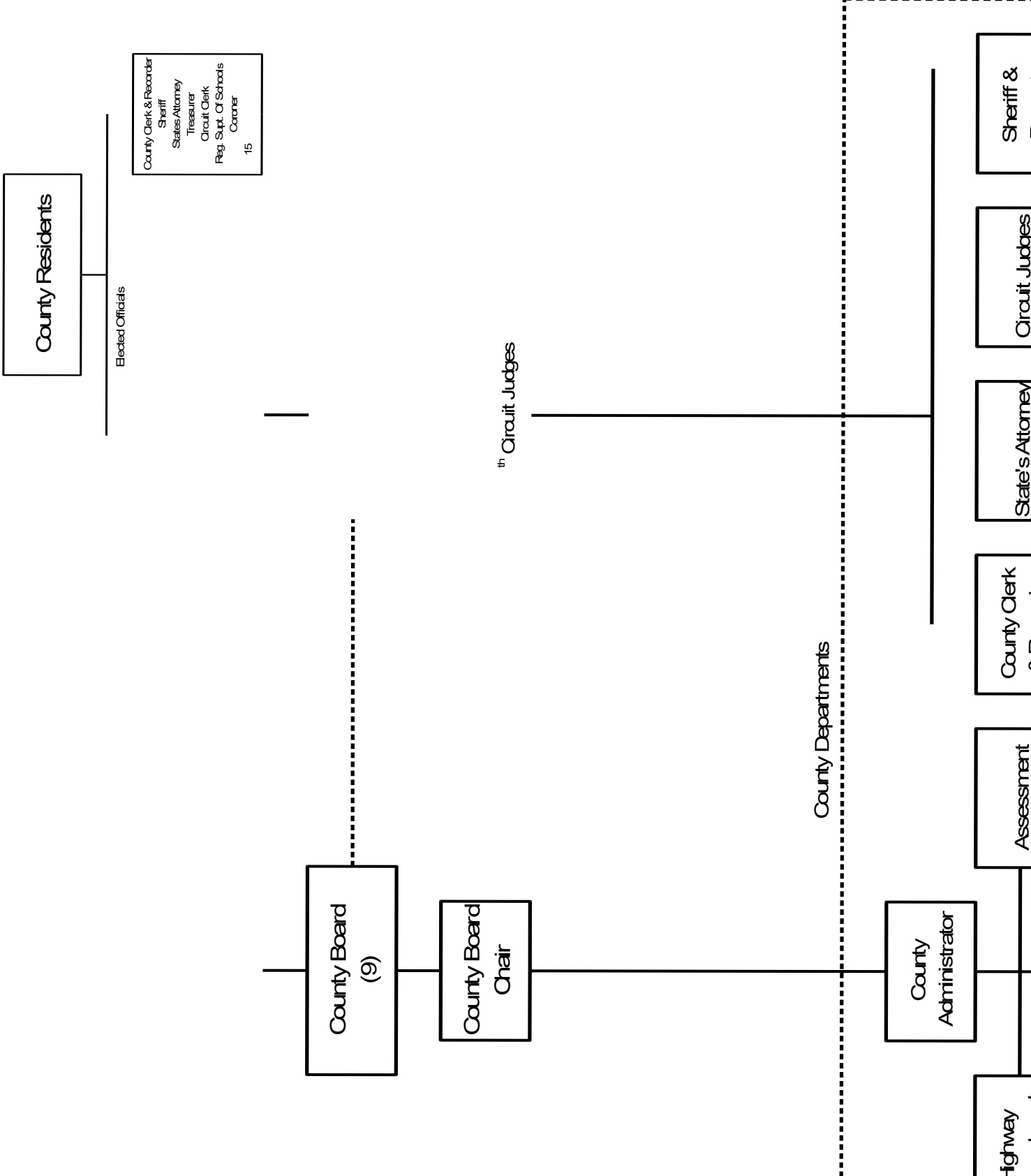
The following document contains the Appropriation, Annual Budget and Tax Levy Ordinances for Carroll County, Illinois. Two actual documents are being approved by the County Board within this document. They are the Combined Budget and Appropriations Ordinance and the Tax Levy Ordinance. Within the pages 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, 2017 to November 30, 2018.

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 96. 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 97. 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 2017 Tax levy resolution as presented will not exceed this threshold.



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, 2017, through November 30, 2018.

Fund	Actual	Estimated	Appropriation	Appropriation	Percent
	Year Ended November 30, 2016	Year Ending November 30, 2017			Inc./Dec. 2017 to 2018
11 General County	3,707,802	3,728,041	3,889,944	3,743,572	96%
13 Bridge Aid	619,580	699,216	2,295,300	2,280,944	99%
14 County Highway	897,695	851,202	1,077,643	1,266,866	118%
15 Township Motor Fuel	612,794	572,000	725,400	710,400	98%
16 County Motor Fuel	335,161	418,101	726,242	592,259	82%
17 TWP County Bridge	212,989	10,000	0	0	#DIV/0!
18 Matching	84,715	71,025	845,700	920,497	109%
19 Social Security	230,303	247,589	247,589	251,248	101%
20 Illinois Municipal Retirement	418,925	484,422	484,422	460,468	95%
21 Law Library	0	3,000	3,000	3,000	100%
22 Court Automation	8,125	27,000	42,595	41,000	96%
23 County Recorder's Automation	37,391	42,600	55,300	55,300	100%
24 Non Resident Heir	772.37	232	10700	10,000	93%
26 Community Mental Health	339,280	340,280	340,280	347,280	102%
27 Animal Control	4,044	4,298	5,052	31,130	616%
28 Electronic Monitoring	0	0	0	3,000	#DIV/0!
29 Vital Records Automation	1,700	1,500	3,500	3,500	100%
30 Senior Citizens Fund	79,888	79,000	85,000	85,000	100%
31 DUI Enforcement Equipment	0	3,000	3,000	5,000	167%
32 Probation Service Fee	29,355	26,500	34,120	21,500	63%
34 Liability Insurance	124,480	132,961	137,992	138,492	100%
35 Payroll Escrow	0	0	12000	12,000	100%
36 Payroll	0	0	121	121	100%
37 Public Safety Tax	207,812	195,000	245,000	245,000	100%
38 Treasurer Fee	-	0	0	0	#DIV/0!
39 Tax Sale Automation	0	3,000	5,000	5,000	100%
40 Tourism Promotion (Hotel Motel)	27,131	24,300	37,200	36,900	99%
41 911 Fund	176,492	398,344	465,831	238,737	51%
42 Drug Fines	1637.5	3000	3000	3,000	100%
43 Court Security Fee	52,901	67,500	73,295	40,219	55%
44 Geographic Information Systems	58,148	62,210	70,066	72,647	104%
45 States Attorney Task Force	3,621	5,038	9,538	7,236	76%
46 Rental Housing	24777	24000	22200	24,000	108%
47 Document Storage Fee	7,497	4,000	52,550	27,604	53%
49 Maint. and Child Support Collection	5,266	26,000	30,900	36,397	118%
50 Circuit Clerk	724,599	675,000	675,000	650,000	96%

52	GIS Resolution Fee	29,000	29,000	29,000	57,000	197%
53	States Attorney VOCA	14,750	17,148	16,148	16,148	100%
54	County Health	343,408	371,894	406,219	409,654	101%
55	Grants Fund	6,200	15,025	300,000	300,000	100%
56	Pet Population Control	3,569	3,866	5,000	5,000	100%
57	Circuit Clerk Operation and Adm.	0	0	0	7,000	#DIV/0!
58	Squad Car Acq. And Maint.	2,369	1,000	1,000	3,000	300%
59	Victims Impact	0	1,000	1,000	600	60%
60	County Historical Society	6,216	6,200	6,200	6,200	100%
61	County Agricultural Extension Service	74,958	75,000	75,000	75,000	100%
62	Tax Redemption	240,233	256,500	287,000	276,500	96%
63	Death & Fetal Death Fees	4,864	4,500	4,000	4,000	100%
64	Clerk and Records Fee	301,281	293,800	279,900	316,800	113%
66	Sheriff's Fees	53,851	35,000	35,000	36,000	103%
67	Prisoner Commissary	23,775	12,000	30,000	25,000	83%
68	Sheriff Trust Account	30,526	40,000	40,000	40,000	100%
69	Trustee	8,181	0	0	0	
70	Probation Restitution	3,166	49	600	370	62%
71	Marriage	0	200	200	200	100%
72	Coroners Fees	0	2,000	2,000	2,000	100%
73	K-9 Fund	385	600	1,500	600	40%
74	Transportation Grant	190,788	300,000	300,000	300,000	100%
75	Failure to Appear	0	0	0	0	#DIV/0!
76	Sex Offender Registry	0	0	0	2,000	#DIV/0!
77	Veterans Assistance Commission	0	0	0	14,933	#DIV/0!
		10,372,403	10,694,142	14,534,247	14,250,388	

Less Interfund Transfers Out

11	General County	115,000	50,000	50,000	13,000	26%
19	Social Security	15,289	14,607	14,607	14,662	100%
20	Illinois Municipal Retirement	24,682	23,581	23,581	22,636	96%
22	Court Automation	0	0	795	0	0%
23	County Recorder's Automation	12,582	15,000	20,000	20,000	100%
32	Probation Service Fee	16,780	15,000	19,620	17,500	89%
34	Liability Fund	10,000	10,000	10,000	10,000	100%
37	Public Safety Tax	207,812	195,000	220,000	220,000	100%
40	Tourism Promotion (Hotel Motel)	1,670	1,800	1,800	1,500	83%
41	911 Fund	56,323	51,344	57,331	59,237	103%
45	States Attorney Task Force	3,113	3,538	3,538	4,236	120%
49	Maint. and Child Support Collection	3,004	0	2,500	2,997	120%
50	Circuit Clerk	0	25,000	25,000	0	0%
52	GIS Resolution Fee	29,000	29,000	29,000	57,000	197%
57	Circuit Clk. Oper. & Admin.	0	0	0	0	#DIV/0!
58	Squad Car Acquisition and Maint.	0	1,000	1,000	3,000	300%
64	Clerk and Recorder Fees	256,778	252,500	240,500	220,000	91%
Transfers Out		752,031	687,370	719,272	665,768	

Net appropriations **9,620,372** **10,006,771** **13,814,975** **13,584,620**

Adoption of the Combined Budget and Appropriation Ordinance is a combination of the Appropriations and Budget contained within pages 8 to 96 of this document. The signature page is located on page 96.

Section Two: Budget By Funds

General Fund Description and Summary

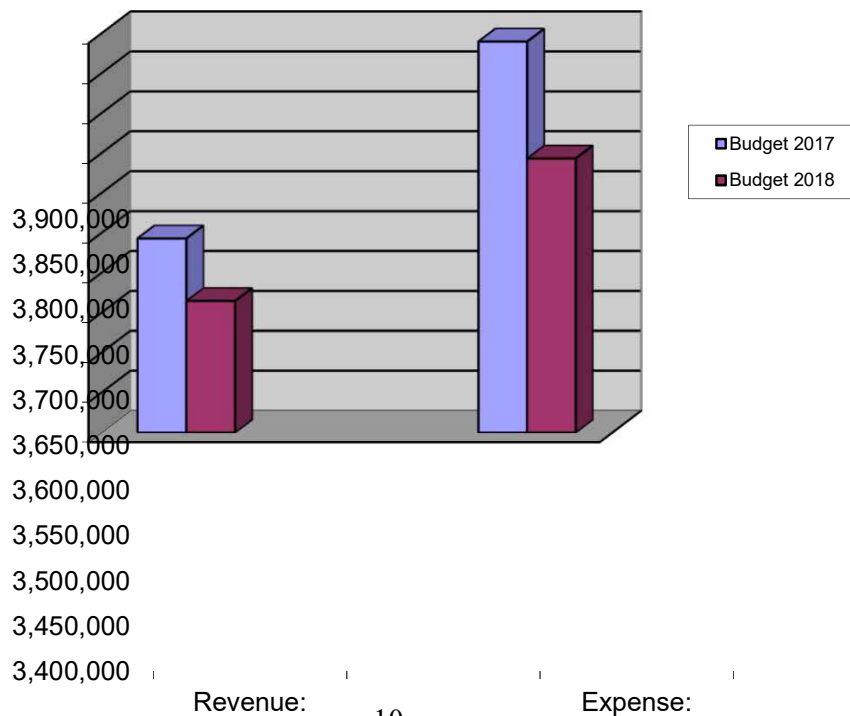
The General Fund accounts for several County Departments and services provided by the County. Operational funds, in full or in part, for the County Clerk and Recorder, Treasurer, Administration, County Board, Zoning, Supervisor of Assessments, Sheriff, Circuit Clerk, Animal Control, Coroner, Judicial, 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.

Revenues from most of the major sources appear to be stable 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. Several other factors related to funding source through or controlled by the State of Illinois, may be changed by the State this year and could have a major impact on the funds received by the County.

Summary for Budget Year Ending November 30, 2018:

	<u>Budget 2017</u>	<u>Budget 2018</u>
Revenue:	3,643,413	3,565,057
Expense:	3,889,944	3,743,572

General Fund Budget Comparison

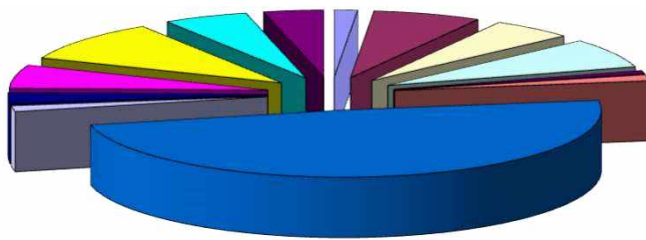


Full-Time Salaries---Defined as those that receive retirement benefits including overtime wages.

	Budget 2017	Budget 2018
Courthouse	31,721	32,655
Assessment	148,409	152,501
Treasurer	112,203	115,551
Clerk and Recorder	155,173	159,828
Coroner	17,000	17,500
Animal Control	31,043	31,959
Sheriff	1,070,575	1,095,377
Emergency Services	29,839	30,734
Public Defender	63,791	60,000
Probation	124,924	126,918
States Attorney	219,123	221,828
Circuit Clerk	117,562	119,137
Administrator	81,541	83,987
	<u>2,202,904</u>	<u>2,247,974</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, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3001 REAL ESTATE TAX COLLECTION	916,489	922,339	940,000	950,000	101%
3002 MOBILE HOME TAX COLLECTION	541	600	900	900	100%
3003 PERSONAL PROPERTY REPLACEMENT	153,280	169,787	160,000	132,639	83%
3005 FEES-TREASURERS	3,202	9,000	5,000	5,000	100%
3008 STATES ATTORNEY REIMBURSEMENT	113,461	113,461	113,500	113,500	100%
3009 STATE-GRANTS IN AID	76,492	77,000	80,000	80,000	100%
3010 STATE-PROB SALARY SUBSIDY	10,440	10,000	12,000	10,000	83%
3011 STATE SOA SALARY REIM	26,521	27,000	27,000	27,000	100%
3012 STATE ESDA FUND REIM	18,092	12,000	12,000	12,000	100%
3013 STATE INCOME TAXES	605,579	620,000	635,000	629,000	99%
3014 STATE ELEC JUDGE REIM	8,730	8,055	5,000	5,000	100%
3016 STATES ATTORNEY FEES	5,973	5,500	5,100	5,500	108%
3017 FINES - CIRCUIT CLERK	92,810	97,000	82,000	93,000	113%
3018 PUBLIC DEFENDER INCOME	10,274	10,000	13,000	12,000	92%
3020 COUNTY 1% SALES TAX	145,912	140,000	140,000	140,000	100%
3021 COUNTY .25% SALES TAX	287,802	290,000	275,000	297,000	108%
3027 INTEREST EARNED	3,500	5,000	3,500	3,500	100%
3031 ZONING & PERMIT INCOME	4,705	25,000	12,000	8,000	67%
3032 JUDICIAL FUND - RESOLUTIONS	0	100	500	400	80%
3034 EMPLOYEES INS REIMBURSEMENTS	21,839	17,000	25,000	23,500	94%
3036 MISCELLANEOUS INCOME	537	700	350	500	143%
3037 DELINQUENT TAXES - PENALTIES	48,000	42,000	46,000	47,000	102%
3040 ILEC - WORK RELEASE INCOME	12,724	12,000	7,000	11,000	157%
3042 SOA--NOTARY FEES-INCOME	884	800	1,000	700	70%
3043 CABLE TV FRANCHISE FEES	12,137	12,608	12,000	12,500	104%
3044 TRANSFER FROM TOUR5% TREAS FEE	1,670	1,800	1,800	1,500	83%
3046 CORPS OF ENGINEERS--CAUSEWAY	14,200	14,480	14,200	14,480	102%
3048 TRANSFER FROM PROB SERVICE FEE	16,780	15,000	19,620	7,000	36%
3052 STATE--LOCAL USE TAX	149,547	148,000	140,000	143,000	102%
3058 TRANSFER FROM PUB SAFETY TAX	210,000	195,000	220,000	220,000	100%
3059 FEES - TRANSFER STATION	7,488	6,700	6,500	6,500	100%
3061 FOREIGN SHERIFF FEES	760	700	1,000	1,000	100%
3075 CIR CL--ARRESTEE'S MEDICAL FEE	2,330	1,900	1,800	1,850	103%
3077 MULTI-TOWNSHIP--ASSESSING	36,796	36,255	36,255	43,016	119%
3078 TRANSFER FROM CHD. SUP. CIR CLK	2,730	300	2,800	2,500	89%

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending November 30, 2017	Budget Year Ending November 30, 2018	Percent Inc./Dec. 2017 to 2018
3080 TRANSFER FROM 911 WGE REIM DIS	40,558	37,162	41,832	43,087	103%
3083 MINOR HOUSING	175	300	400	400	100%
3087 IL-RECTS/LEASE FOR FLOOD		24,358	0	0	
3089 CIR CLERK--BLOOD TEST FEE	-	100	200	200	100%
3090 SHERIFF-SS INCENTIVE PAYMENT	400	500	2,000	600	30%
3091 SHERIFF--HIREBACK	-	0	500	400	80%
3092 TRANSFER FROM 911 INS REIMB	7,668	7,027	6,956	7,085	102%
3100 TAX SALE INDEMNITY FEES	2,700	5,000	1,000	1,000	100%
3105 US FISH/WILDLIFE-REFUGE REV SH	4,097	4,700	4,000	4,000	0%
3106 INT FROM CIR CL-DEP TO GEN FD	1,393	1,300	3,300	1,500	45%
3215 CIR CLERK--GENERAL FEE-38.675%	51,376	49,700	42,500	43,000	101%
3216 CIR CLERK-MISC INCOME	5,104	5,000	4,000	5,000	125%
3218 CO CLERK--FEES	221,724	210,000	235,000	164,000	70%
3219 SHERIFF--FEES	40,101	40,000	45,000	43,000	96%
3220 CIRCUIT CLERK--FEES	86,739	80,000	90,000	87,000	97%
3230 COURTHOUSE POP MACHINE INC	1,538	1,400	1,700	1,600	94%
3240 REIMB--PUBLIC DEFENDER SALARY	41,285	41,000	42,000	42,000	100%
3260 BUSN. EMPL. SKILLS TEAM	1,300	1,200	1,200	1,200	100%
3282 TRANS FROM PROB SER.-SALARY REIM	10,500	10,500	10,500	10,500	100%
3301 TRANSFER FROM F23--CLERK SALARY	5,000	5,000	5,000	5,000	100%
3304 TRANSFER FROM F23 FD--REC FEES	14,000	14,000	14,000	14,000	100%
3306 TRANSFER FROM LIABILITY FUND 34	10,000	10,000	10,000	10,000	100%
3317 WEB INC.	5,223	5,500	2,000	3,000	150%
3318 TRANSFER FROM F50 CIR CLK	-	0	5,000	0	0%
3321 VIDEO GAMING	13,762	16,000	16,000	16,500	103%
3322 WORK COMP REIM	3,786	0	2,500	0	0%
3372 CIR-CLERK-DRUG ADDICTION S	195	500		500	
3373 SHERIFF-E-CITATION FEE		700		700	
TOTAL REVENUE	3,590,847	3,617,332	3,643,413	3,565,057	

General Fund EXPENSES

11

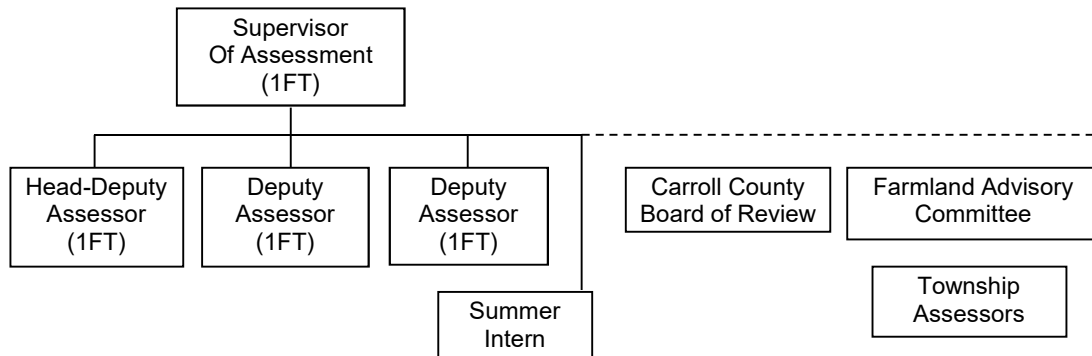
Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
00					
5040 BANK SERVICE CHARGE					
01 COURTHOUSE UPKEEP					
5002 JANITOR	29,072	28,000	31,121	32,055	103%
5003 REPAIRS & MAINTENANCE	32,193	43,000	36,000	36,000	100%
5004 UTILITIES--ELECTRICITY & WATER	46,968	47,000	51,000	50,000	98%
5005 UTILITIES--TELEPHONE	35,670	37,000	40,000	39,000	98%
5006 UTILITIES--GAS	5,026	6,500	12,000	10,000	83%
5008 CARPETING & COURTYARD	0	0	1,000	1,000	100%
5026 HVAC MAINTENANCE CONTRACT	20,908	23,510	23,510	23,510	100%
5436 COURTHOUSE IMP-CIP TUCK POINT	23,500	29,000	23,000	25,000	109%
5437 PART-TIME JANITOR	12,523	12,000	13,839	14,254	103%
5438 JANITOR OVERTIME	0	350	600	600	100%
5459 COURTHOUSE IFIBER LEASE	7,200	7,200	7,200	7,200	100%
5460 HIGHWAY IFIBER LEASE	1,200	1,200	1,200	1,200	100%
6027 HEALTH/LIFE INSURANCE	66	4,800	6,956	7,085	102%
DEPT. SUBTOTAL	214,325	239,560	247,426	246,904	
02 SUPPLIES AND RENTALS					
5319 RENTALS & LEASE	9,913	9,000	9,000	9,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	6,029	8,500	8,500	8,500	100%
5451 DEVENET LEASE	23,753	24,000	24,000	24,000	100%
DEPT. SUBTOTAL	39,695	41,500	41,500	41,500	
03 OFFICE EQUIPMENT AND MAINTENANCE					
5025 OFFICE EQUIPMENT MAINTENANCE	4,597	5,000	5,000	5,000	100%
DEPT. SUBTOTAL	4,597	5,000	5,000	5,000	
04 COUNTY BOARD SERVICES					
5045 EQUIPMENT	0	200	1,000	1,000	100%
5320 PER DIEM ALLOWANCE	11,575	13,000	19,500	18,000	92%
5422 TRAVEL, DUES & SUPPLIES	-1,033	2,000	2,000	2,000	100%
DEPT. SUBTOTAL	10,542	15,200	22,500	21,000	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
05 SUPERVISOR OF ASSESSMENTS					
5009 CLERKHIRE SALARIES	80,555	81,773	81,773	84,226	103%
5010 DUES	365	365	350	365	
5012 TRAVEL	4,480	5,500	6,000	7,000	117%
5014 EDUCATION	1,295	1,100	1,500	1,500	100%
5017 INDUSTRIAL APPRAISAL CONTRACT	0	0	2,500	2,500	100%
5018 FARMLAND ADVISORY COM	287	180	250	250	100%
5027 APPRAISAL SOFTWARE	11,200	11,200	11,500	11,500	100%
5028 ASSESSOR/GIS WEB	1,485	1,500	1,500	1,500	100%
5310 SALARY--SOA	53,453	54,636	54,636	56,275	103%
5314 PART TIME- SUMMER INTERN	5,305	5,700	8,000	8,000	100%
5321 CLERKHIRE--OVERTIME PAY	199	1,200	4,000	4,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	11,315	15,000	20,000	20,000	100%
6027 HEALTH/LIFE INSURANCE	25,951	25,000	26,963	21,255	79%
DEPT. SUBTOTAL	195,889	203,154	218,972	218,371	

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	2017-2018 Hourly Rate	Current Yearly Salary	2017-2018 Yearly Salary
Head-Deputy Assessor	11.38	11.72	20,712	21,333
Deputy Assessor	19.48	20.06	35,454	36,517
Deputy Assessor	14.07	14.49	25,607	26,376
			81,773	84,226

General Fund EXPENSES

11

Item		Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
06	BOARD OF REVIEW					
5012	TRAVEL	378	300	500	500	100%
5014	EDUCATION	300	100	300	300	100%
5311	SALARY--BOARD OF REVIEW	8,925	9,000	9,000	9,000	100%
5323	PRINTING, SUPPLIES & POSTAGE	784	1,500	1,600	1,600	100%
	DEPT. SUBTOTAL	10,387	10,900	11,400	11,400	
07	ELECTIONS					
5019	JUDGES, BALLOTS & SUPPLIES	116,782	116,782	110,000	110,000	100%
5020	CLERK'S OFFICE OVERTIME	1,515	2,000	4,000	4,000	100%
5021	MOTOR VOTER REGISTRATION	0	4,000	4,000	4,000	100%
5022	HELP AMERICA VOTE ACT	6,377	6,000	7,000	7,000	100%
	DEPT. SUBTOTAL	124,674	128,782	125,000	125,000	
08	BONDS - COUNTY OFFICERS					
5328	BONDS FOR COUNTY OFFICERS	1,636	1,500	1,000	1,500	150%
	DEPT. SUBTOTAL	1,636	1,500	1,000	1,500	
09	PERMANENT REGISTRATION					
5329	PERMANENT REGISTRATION	6,000	6,000	6,000	6,000	100%
	DEPT. SUBTOTAL	6,000	6,000	6,000	6,000	
10	ACCOUNTING SERVICE & AUDIT					
5023	ACCOUNTING SERVICE & AUDIT	29,445	31,975	33,758	34,225	101%
	DEPT. SUBTOTAL	29,445	31,975	33,758	34,225	
11	REIMBURSABLE INS - SEE #11-3034					
6049	REIMBURSABLE INS-SEE #11-3034	19,614	4,000	25,000	20,000	80%
	DEPT. SUBTOTAL	19,614	4,000	25,000	20,000	

General Fund EXPENSES

11

Item		Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
12	COUNTY TREASURER					
5009	CLERKHIRE SALARIES	55,517	57,567	57,567	59,294	103%
5010	DUES	300	150	150	150	100%
5012	TRAVEL	250	50	250	250	100%
5014	EDUCATION	99	50	350	350	100%
5314	PART TIME	376	2,500	5,000	5,000	100%
5323	PRINTING, SUPPLIES & POSTAGE	22,890	18,000	25,000	25,000	100%
6002	SALARY--TREASURER	53,454	54,636	54,636	56,257	103%
6027	HEALTH/LIFE INSURANCE	19,828	21,000	20,294	21,255	105%
	DEPT. SUBTOTAL	152,713	153,953	163,247	167,556	

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

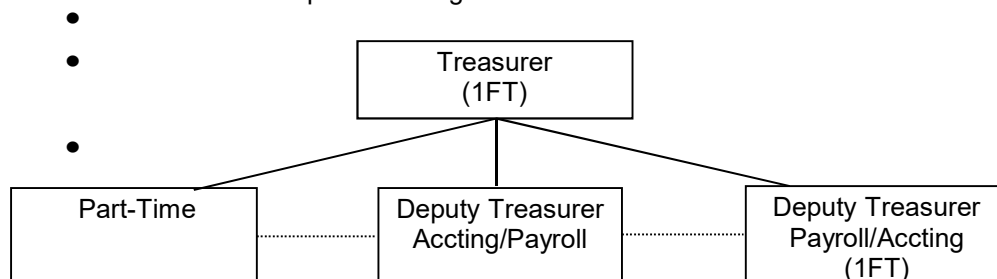
Is the Treasurer of the County 5% hotel/motel tax and is the Treasurer of the 911 Board

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	2017-18	Current Yearly Salary	2017-18 Yearly Salary	
Deputy Treasurer-Collector (35 hrs/wk)			0.00	0.00	#DIV/0!
Deputy Treasurer-Accting/Payroll(35 hrs/wk)	20.25	20.86	36,855.00	37,960.65	1.03
Deputy Treasurer-Payroll/Accting(35 hrs/wk)	11.38	11.72	20,711.60	21,332.95	1.03
			57,566.60	59,293.60	

General Fund EXPENSES

11

Item		Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
13	COUNTY CLERK AND RECORDER					
5009	CLERKHIRE SALARIES	100,414	100,414	100,537	103,553	103%
5010	DUES	540	220	0	0	#DIV/0!
5012	TRAVEL	856	0	0	0	#DIV/0!
5014	EDUCATION	90	0	0	0	#DIV/0!
5323	PRINTING, SUPPLIES & POSTAGE	8,576	7,000	8,000	8,000	100%
6027	HEALTH/LIFE INSURANCE	25,951	25,951	26,963	28,341	105%
6031	RECORDERS-TRANSACTION FEE	13,271	12,000	0	0	#DIV/0!
6068	DEED STAMPS	76,133	49,000	80,000	0	0%
6074	SALARY-COUNTY CLERK	53,453	53,453	54,636	56,275	103%
	DEPT. SUBTOTAL	279,284	248,038	270,136	196,169	

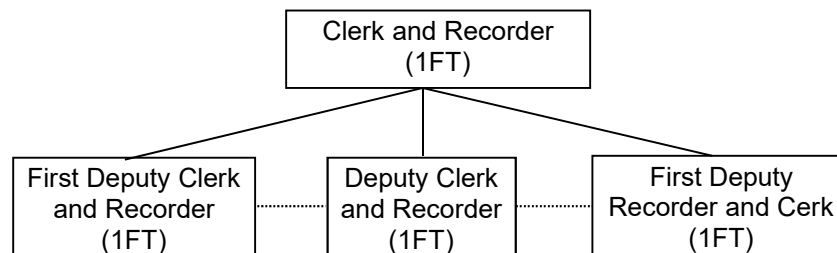
Department Discription:

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	2017-18 Hourly Rate	Current Yearly Salary	2017-18 Yearly Salary	
First Deputy Clerk and Recorder(35 hrs/wk)	18.60	19.16	33,852.00	34,867.56	103%
First Deputy Recorder and Clerk (35 hrs/wk)	18.27	18.82	33,251.40	34,248.94	103%
Deputy Clerk and Recorder (35 hrs/wk)	18.37	18.92	33,433.40	34,436.40	103%
			<u>100,536.80</u>	<u>103,552.90</u>	

General Fund EXPENSES

11

Item		Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
14	CAPITAL EQUIPMENT PURCHASE					
6032	CAPITAL EQUIPMENT PURCHASE	0	0	0	0	#DIV/0!
	DEPT. SUBTOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
15	CONTINGENCY					
5352	CONTINGENCY	0	0	2,500	2,500	100%
	DEPT. SUBTOTAL	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	
16	LITIGATION EXPENSE					
6034	LITIGATION EXPENSE	0		10,000	10,000	100%
	DEPT. SUBTOTAL	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
17 ZONING					
5010 DUES	-	100	200	200	100%
5011 TRAINING--ZONING	-	0	800	800	100%
5012 TRAVEL	282	600	1,200	1,200	100%
5323 PRINTING, SUPPLIES & POSTAGE	819	600	1,000	1,000	100%
5423 TRAVEL--BOARD OF APPEALS	-	0	500	500	100%
6035 BOARD OF APPEALS	250	1,500	2,000	2,000	100%
6041 NOXIOUS WEED ADMINISTRATION	-	0	500	500	100%
6042 PUBLICATIONS	342	800	1,200	1,200	100%
DEPT. SUBTOTAL	1,693	3,600	7,400	7,400	

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, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
18 CORONER					
5010 DUES	-	150	300	300	100%
5012 TRAVEL	889	889	800	900	113%
5323 PRINTING, SUPPLIES & POSTAGE	-	700	500	500	100%
6003 DEPUTY CORONER--SALARIES	4,835	4,200	4,200	4,200	100%
6013 CORONER TRAINING CLASSES	295	400	600	600	100%
6038 AUTOPSIES	9,520	7,000	7,000	7,000	100%
6058 SALARY-CORONER	15,993	17,000	17,000	17,500	103%
6069 COURT REPORTER	-	300	400	400	100%
DEPT. SUBTOTAL	31,532	30,639	30,800	31,400	

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	0	0	200	200	100%
5323 PRINTING, SUPPLIES & POSTAGE	1,926	2,200	2,500	2,500	100%
6027 HEALTH/LIFE INSURANCE	7,582	6,956	6,956	7,085	102%
6039 AUTO, TELEPHONE & SUPPLIES	4,897	4,000	4,200	4,200	100%
6059 SALARY-DOG CATCHER	29,714	30,543	30,543	31,459	103%
6061 PART-TIME SALARY	2,628	2,800	3,000	3,000	100%
6062 OVERTIME FOR FULL-TIME EMPL	0	500	500	500	100%
6072 PETTY CASH-SMALL ITEMS	432	400	400	400	100%
6078 UNIFORMS	389	400	400	400	100%
7055 CELL PHONE	584	436	600	600	100%
DEPT. SUBTOTAL	48,152	48,235	49,299	50,344	

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 registion 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, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
20 COUNTY SHERIFF					
5010 DUES	847	1,690	1,550	1,700	110%
5012 TRAVEL	-	250	500	500	100%
5323 PRINTING, SUPPLIES & POSTAGE	16,070	12,000	12,000	12,000	100%
6005 SALARY--CHIEF DEPUTY	57,635	58,709	58,709	60,470	103%
6014 HIREBACK PAY	-	2,500	2,500	2,500	100%
6027 HEALTH/LIFE INSURANCE	159,401	156,000	166,952	170,044	102%
6037 WEAPONS & AMMO *	2,674	3,900	2,200	2,300	105%
6044 SQUAD CARE MAINTENANCE *	16,527	12,000	13,000	14,000	108%
6046 UNIFORMS *	20,534	12,000	10,000	11,000	110%
6047 RADIO CONTRACT & REPAIRS	1,879	4,000	2,250	2,750	122%
6048 TRAINING FEES *	1,480	8,000	9,000	9,000	100%
6051 SHERIFF--FUEL *	18,729	22,000	27,000	25,000	93%
6052 EXTRADITION EXPENSE	78	1,500	2,000	2,000	100%
6053 HOLIDAY PAY--Deputies,Jailers	17,176	23,000	27,000	27,000	100%
6054 HOLIDAY PAY--Disp	23,747	25,000	15,000	15,000	100%
6060 SALARY-SHERIFF	62,647	64,034	64,034	65,955	103%
6064 DEPUTIES--FOP SALARIES *	248,673	272,000	286,206	293,066	102%
6065 DEPUTIES--FOP OVERTIME *	39,416	40,000	30,000	32,000	107%
6066 SHERIFF--OTHER SALARIES	6,048	13,609	13,609	14,017	103%
6067 OTHER SALARIES--P/T PAY	35,855	35,000	25,000	26,000	104%
6073 DIETING OF PRISONERS	44,370	45,000	47,000	47,000	100%
6076 CT SECURITY SALARY (40%)	25,635	23,000	30,000	29,000	97%
6077 PRISONER HOUSING-OUT OF CTY	-	300	2,500	2,500	100%
6079 JAILERS--FOP SALARIES	217,923	217,000	219,850	224,782	102%
6080 DISPATCH--FOP SALARIES	301,982	303,000	308,667	310,586	101%
6081 JAILERS--FOP OVERTIME	17,433	15,000	15,000	15,000	100%
6082 DISPATCH--FOP OVERTIME	66,350	51,000	45,000	50,000	111%
6083 INVESTIGATOR ON CALL	-	0	400	400	100%
6084 PRISONER DENTAL	813	1,700	1,500	1,500	100%
6085 PRISONER MEDICAL	5,021	3,500	7,000	6,500	93%
6086 PRISONER PRESCRIPTION	3,226	2,000	5,000	4,000	80%
6087 PRISONER GENERAL CARE	4,380	9,000	5,000	6,000	120%
6088 P/T DISPATCH	13,440	14,000	14,000	14,000	100%
7055 CELL PHONES	6,652	5,000	7,000	7,000	100%
DEPT. SUBTOTAL	1,436,638	1,456,692	1,476,427	1,504,571	
21 VILLAGE OF THOMSON					
7049 THOMSON--POLICING CAUSEWAY	13,200	13,200	13,000	13,200	102%
DEPT. SUBTOTAL	13,200	13,200	13,000	13,200	

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

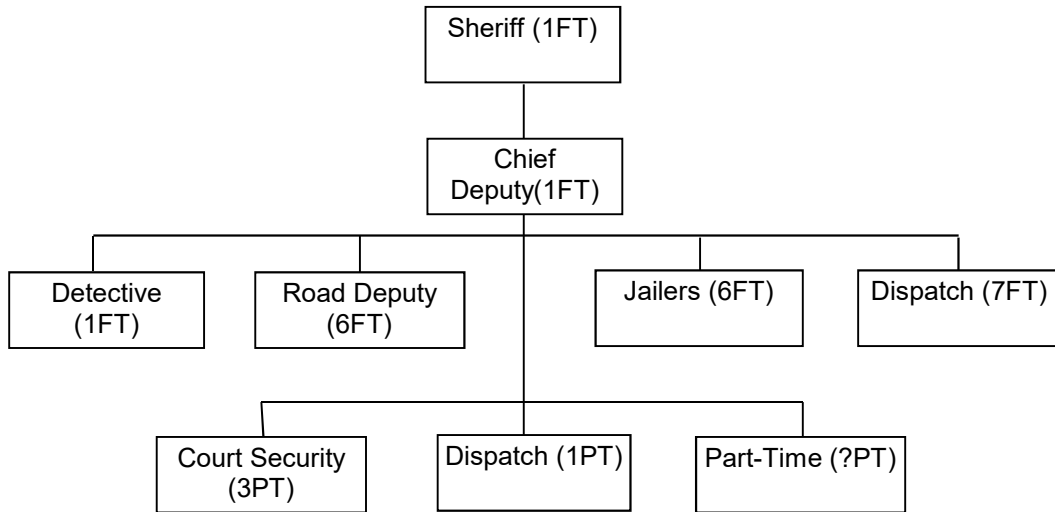
Two Non-Union Janitor Maintenance

Three Non-Union Part-Time Court Security

Contractual Employees:

Illinois Federal Order of Police Labor Council: Salaries

Position	2017-18	Current Yearly Salary	2017-18 Yearly Salary	
Detective		48,996	50,466	103.0%
Road Deputy		43,485	44,790	103.0%
Road Deputy		36,871	37,977	103.0%
Road Deputy		45,139	46,493	103.0%
Road Deputy		36,297	37,386	103.0%
Road Deputy		36,871	37,977	103.0%
Road Deputy	Deputies Sal	293,065.90	36,871	37,977 103.0%
Jailer		34,805	35,849	103.0%
Jailer		34,291	35,320	103.0%
Jailer		40,316	41,525	103.0%
Jailer		34,805	35,849	103.0%
Jailer		39,213	40,389	103.0%
Jailer	Jailers Sal	224,782.05	34,805	35,849 103.0%
Dispatch		49,134	50,608	103.0%
Dispatch		41,969	43,228	103.0%
Dispatch		34,291	35,320	103.0%
Dispatch		44,725	46,067	103.0%
Dispatch		45,828	47,203	103.0%
Dispatch		45,828	47,203	103.0%
Dispatch	TC's Sal	310,586.20	39,765	40,958 103.0%
		828,434.15	804,305	828,434 103.0%
				24,129



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

General Fund EXPENSES

11

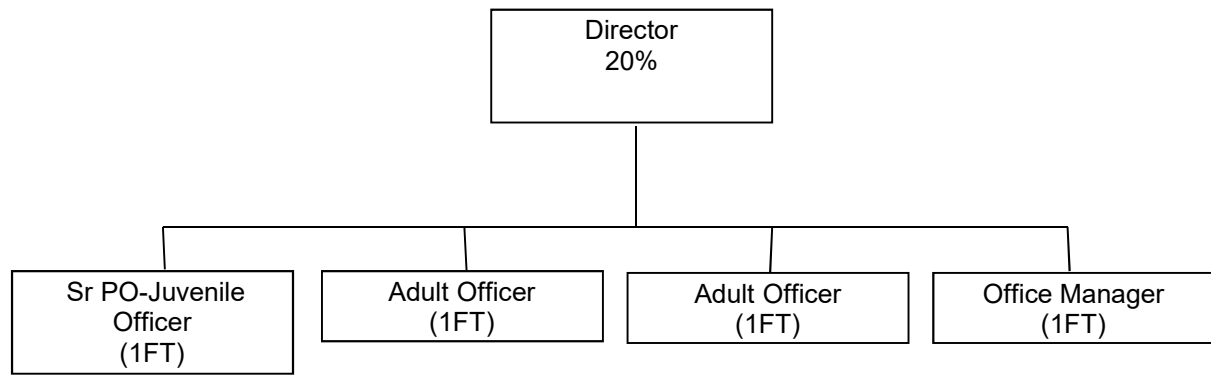
Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
22 EMERGENCY SERVICES					
5010 DUES	2,834	1,200	1,200	1,200	100%
5012 TRAVEL	-	500	1,200	1,500	125%
5323 PRINTING, SUPPLIES & POSTAGE	445	600	700	700	100%
7002 SALARY-EMERGENCY SERVICES	15,879	16,231	16,231	16,718	103%
5198 PT and Training	-	500	3,000	1,500	50%
7051 NEW EQUIPMENT & MAINTENANCE	3,761	2,000	2,500	3,000	120%
7052 MEETING EXPENSE	794	1,700	2,000	2,000	100%
7055 CELL PHONE	1,379	2,052	1,000	2,052	205%
7084 SEC SALARY-ONE HALF TIME	12,806	13,608	13,608	14,016	103%
DEPT. SUBTOTAL	37,899	38,391	41,439	42,686	
23 JURY EXPENSES					
5323 PRINTING, SUPPLIES & POSTAGE	-	1,000	2,500	2,500	100%
7088 JUROR'S FEES	12,535	4,000	9,000	9,000	100%
DEPT. SUBTOTAL	12,535	5,000	11,500	11,500	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
24 PUBLIC DEFENDER					
5014 EDUCATION	-	0	0	300	
7080 SALARY-PUBLIC DEFENDER	62,410	62,000	63,791	60,000	94%
7104 DEFENDING ATTORNEY SALARY	14,635	14,500	19,000	19,000	100%
7110 JUVENILE DEFENSE ATTY--SALARY	-		0		#DIV/0!
DEPT. SUBTOTAL	77,044	76,500	82,791	79,300	
25 PROBATION					
5009 CLERKHIRE SALARIES	22,898	21,722	21,722	20,620	95%
5323 PRINTING, SUPPLIES & POSTAGE	2,608	2,500	3,000	3,000	100%
6027 HEALTH/LIFE INSURANCE	10,202	13,913	13,913	14,170	102%
6091 SENIOR PO-STIPEND	50	1,150	1,200	1,200	100%
7011 TRAVEL REIMBURSEMENT	-	3,000	3,600	3,600	100%
7057 MEETING & TRAINING	649	1,800	2,000	3,000	150%
7059 WORK RELEASE: DIRECTOR SALARY	47,211	48,258	48,258	49,706	103%
7065 SALARY-RESTORATIVE JUSTICE	40,380	41,274	41,274	42,512	103%
7069 DRUG TESTING	2,266	1,000	2,000	2,000	100%
7070 SOFTWARE MAINTENANCE	2,873	2,500	3,000	3,000	100%
7071 SOFTWARE & HARDWARE UPGRADE	1,976	5,500	6,000	2,000	33%
7072 PERSONAL SAFETY	-	60	100	100	100%
7073 CHIEF JUDGE	1,400	700	700	700	100%
7074 ELECTRONIC MONITORING START UP	1,044	600	1,500	0	0%
7075 OFFICE EQUIPMENT REPAIR	5,131	200	2,000	2,000	100%
7078 PHONE REIMBURSEMENT	11	150	200	200	100%
7081 SALARY-PROBATION OFFICER	58,405	61,928	61,928	63,786	103%
7086 CHIEF MANAGING OFFICER SALARY	5,847	7,000	7,000	7,500	107%
7107 PROBATION OFFICER--TRAVEL PAY	2,000	0	0	0	#DIV/0!
7108 WORK RELEASE DIR--TRAVEL PAY	2,000	0	0	0	#DIV/0!
7109 RES JUSTICE COORD--TRAVEL PAY	2,000	0	0	0	#DIV/0!
DEPT. SUBTOTAL	208,951	213,255	219,395	219,094	

The Carroll County Probation Department is staffed by five individuals: Director (Shared between Stephenson and Carroll Counties 80%/ 20% respectfully), One Senior Probation officer with Juvenile caseload responsibilities, two adult probation officers and one administrative assistant. Probation works closely with the courts and various community providers to ensure compliance with court orders and address behaviors that bring offenders into the system. Probation officers utilize various tools and resources such as risk assessments, drug testing, Electronic Home Monitoring, referrals to agencies, etc, to ensure each person is provide with the appropriate level of intervention to promote long term behavioral change and public safety.

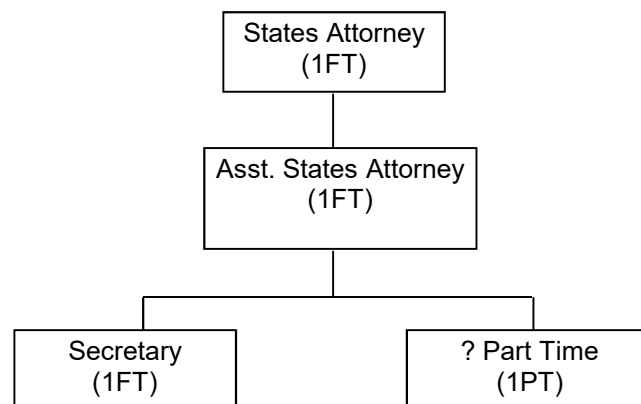


General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
26 STATES ATTORNEY					
5009 CLERKHIRE SALARIES	29,064	31,058	31,058	31,990	103%
5010 DUES	1,124	1,000	1,000	1,000	100%
5012 TRAVEL	622	700	700	700	100%
5014 EDUCATION	1,455	1,600	1,600	1,600	100%
5323 PRINTING, SUPPLIES & POSTAGE	10,129	10,000	10,000	10,500	105%
6027 HEALTH/LIFE INSURANCE	22,720	20,869	20,869	21,255	102%
7063 VACATION-SECRETARY	-				#DIV/0!
7064 APPELLATE PROSECUTOR	14,000	7,000	7,000	7,000	100%
7068 INVESTIGATION EXPENSES	1,756	2,000	2,000	2,000	100%
7082 SALARY-STATE'S ATTORNEY	129,951	128,959	128,959	128,959	100%
7090 ASST STATE'S ATTORNEY	57,825	59,106	59,106	60,879	103%
DEPT. SUBTOTAL	268,645	262,292	262,292	265,883	

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.

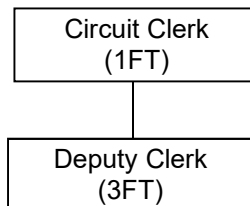


General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
27 CIRCUIT CLERK					
5009 CLERKHIRE SALARIES	69,819	61,500	62,426	61,862	99%
5010 DUES	-	265	375	500	133%
5012 TRAVEL	-	700	1,500	2,000	133%
5014 EDUCATION	-	100	1,000	1,000	100%
5323 PRINTING, SUPPLIES	14,912	12,000	17,000	17,000	100%
5325 COMPUTER EQUIP/SOFTWARE	-	0	1,500	3,000	200%
5327 POSTAGE	2,439	3,500	3,500	3,500	100%
5421 CIR CLERK CLERKHIRE--O/T 1.5	3	500	500	1,000	200%
6027 HEALTH/LIFE INSURANCE	22,758	15,000	26,963	14,170	53%
7083 SALARY-CIRCUIT CLERK	54,242	54,636	54,636	56,275	103%
6063 STRAIGHT OVERTIME-1.0				1,000	
DEPT. SUBTOTAL	164,173	148,201	169,400	160,307	
28 COURT EXPENSES - JUDGES					
5323 PRINTING, SUPPLIES & POSTAGE	6,092	4,800	4,800	4,800	100%
5341 OTHER EXPENDITURES	3,413	3,000	3,000	3,000	100%
5424 DUES--JUDGE	225	225	225	225	100%
5425 DUES--ASSOCIATE JUDGE	225	225	225	225	100%
7092 ASSC JUDGE-SUPPLIES/OTHER EXP	395	700	500	500	100%
7095 REIMB TO STATE-JUD SALARY	702	800	800	800	100%
7099 JUVENILE DETENTION	31,515	36,000	15,000	15,000	100%
7105 CHIEF JUDGE FUND	1,800	900	900	900	100%
7106 PSYCHIATRIST	-	2,000	2,200	2,200	100%
DEPT. SUBTOTAL	44,367	48,650	27,650	27,650	

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



Contractual Employees: Carpenters Union No. 790 Salaries

Position	Current Hourly Rate	2017-18 Hourly Rate	Current Yearly Salary	2017-18 Yearly Salary	
Deputy Clerk (35 hrs/wk)	11.00	11.33	20,020.00	20,620.60	103%
Deputy Clerk (35 hrs/wk)	11.00	11.33	20,020.00	20,620.60	103%
Deputy Clerk (35 hrs/wk)	11.00	11.33	20,020.00	20,620.60	103%
			60,060.00	61,861.80	103%

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
29 COUNTY EDUCATION SVCS REGION					
7102 SHARED COSTS-JODAVIESS & STEPH	21,508	19,926	19,926	19,792	99%
7103 SHARED RENT-JODAVIESS & STEPH	2,951	2,782	2,782	2,763	99%
DEPT. SUBTOTAL	24,459	22,708	22,708	22,555	
30 COUNTY ADMINISTRATOR					
5010 DUES	353	425	600	600	100%
5012 TRAVEL	170	250	800	800	100%
5014 EDUCATION	517	400	900	900	100%
5323 PRINTING, SUPPLIES & POSTAGE	720	1,200	700	700	100%
6027 HEALTH/LIFE INSURANCE	7,582	6,956	6,956	7,085	102%
7055 CELL PHONE	-	600	600	600	100%
8002 SALARY-COUNTY ADMINISTRATOR (1FT	79,099	81,541	81,541	83,987	103%
DEPT. SUBTOTAL	88,442	91,372	92,097	94,672	
31 FINANCIAL SOFTWARE					
5431 SOFTWARE SUPPORT/OFF SITE BACK	12,285	16,000	12,000	16,000	133%
DEPT. SUBTOTAL	12,285	16,000	12,000	16,000	
32 MISCELLANEOUS					
8201 PURCHASE POP-CTHSE POP MACH	1,731	900	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	5,500	110%
8224 HIGHWAY FD-REFUGE REV SHARING	-	2,000	2,000	2,000	100%
8231 SCALES MAINT.	800	1,000	1,500	1,500	100%
8528 WEST CARROLL - REFUGE REV SHA	-	2,000	2,000	2,000	100%
8543 SALES TAX REBATE	0	0	2,000	1000	50%
DEPT. SUBTOTAL	20,928	24,298	27,298	26,798	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
34 VETERANS ASSISTANCE					
5010 DUES	405	500	500	389	78%
5323 PRINTING, SUPPLIES & POSTAGE	1,686	1,600	1,600	1,072	67%
9190 VETERAN WAGES (2 PT)	9,934	10,609	10,609	7,321	69%
9193 MILEAGE & TRAINING	2,030	2,100	2,200	1,474	67%
9198 VETERANS ASSISTANCE	15,290	10,000	17,000	11,390	67%
9201 EQUIPMENT	793	500	1,000	1,340	134%
DEPT. SUBTOTAL	30,139	25,309	32,909	22,986	
36 WEBSITE					
8529 COUNTY WEB SITE	1,221	1,500	2,000	2,000	100%
DEPT. SUBTOTAL	1,221	1,500	2,000	2,000	
37 CAPITAL IMPROVEMENTS					
5147 ROOF-HIGHWAY & ANIMAL C.		20,813	21,000		
8516 GIS WORK STATION	2,948	0	0		
8517 GIS FLYOVER	29,800	0	0		
8518 FINACIAL SOFTWARE	42,805	0	0	0	
8520 TRANS TO GIS	10,000	20,000	20,000	13,000	
8530 SHERIFF-CAD SYSTEM/		50,000	50,000		
8551 STATES ATTORNEY-COPIER		5,024	6,000		
DEPT. SUBTOTAL	85,553	95,837	97,000	13,000	
39 HEALTH INSURANCE					
6024 HEALTH INS EXCISE TAX	102	100	100	100	100%
6025 HEALTH INS ADMINISTRATIVE FEE	3,540	3,700	4,000	4,000	100%
6026 SELF-INSURANCE PORTION	7,500	13,000	25,000	21,000	84%
DEPT. SUBTOTAL	11,142	16,800	29,100	25,100	
TOTAL GENERAL FUND EXPENSES	3,707,802	3,728,041	3,889,944	3,743,572	96%
NET CHANGE IN FUND BALANCE (REV/EXP)	-116,955	-110,709	-246,531	-178,515	
FUND BALANCE, BEGINNING OF YEAR	1,593,944	1,476,989	1,476,989	1,366,280	
FUND BALANCE, END OF YEAR	1,476,989	1,366,280	1,230,458	1,187,765	Fund Bal 31.73%

Bridge Aid Fund

13

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending November 30, 2017	Budget Year Ending November 30, 2018	Percent Inc./Dec. 2017 to 2018
3001 REAL ESTATE TAX COLLECTION	169,722	170,895	175,000	180,000	0%
3002 MOBILE HOME TAX COLLECTION	100	97	125	125	0%
3027 INTEREST EARNED	1,706	1,442	800	1,000	0%
3144 REVENUE FROM TOWNSHIP WORK	386,102	451,353	2,029,700	2,032,967	0%
3399 FEDERAL GRANTS					#DIV/0!
TOTAL REVENUE	557,630	623,787	2,205,625	2,214,092	
5112 REIMBURSEMENTS	445,714	343,459	2,029,700	2,023,944	0%
5114 AID TO TWPS IN BLDING BRIDGES	173,866	355,757	265,600	257,000	0%
8552 CAPITAL OUTLAY					#DIV/0!
TOTAL EXPENSES	619,580	699,216	2,295,300	2,280,944	
NET CHANGE IN FUND BALANCE (REV/EXP)	-61,951	-75,429	-89,675	-66,852	
FUND BALANCE, BEGINNING OF YEAR	488,378	426,427	426,427	350,998	
FUND BALANCE, END OF YEAR	426,427	350,998	336,752	284,146	

PROJECT WORKSHEET

FY 2018

	3144 REVENUE	5112 REIMB.	5114 AID TO TWP.	TOTAL PROJ. COST
IDEAL BRIDGE PHASE 11 P.E.	157,362	148,339		148,828
IDEAL R.O.W.	84,000	84,000		140,000
IDEAL BRIDGE CONSTR ENGR.	551,154	551,154		660,000
IDEAL BRIDGE CONSTR.	794,580	794,580		3,470,902
GALENA ST. P.E.	33,300	33,300		37,000
GALENA ST. CONST.	210,571	210,571		2,105,705
GALENA ST. CONST. ENGR	72,000	72,000		80,000
TWP CULVERT	130,000	130,000	130,000	260,000
COUNTY CULVERT - IDEAL ROAD			60,000	60,000
COUNTY CULVERT - GEORGETOWN			42,000	42,000
COUNTY CULVERT - MILLEDGEVILLE			25,000	25,000
TOTAL	2,032,967	2,023,944	257,000	7,029,435

Highway Fund

14

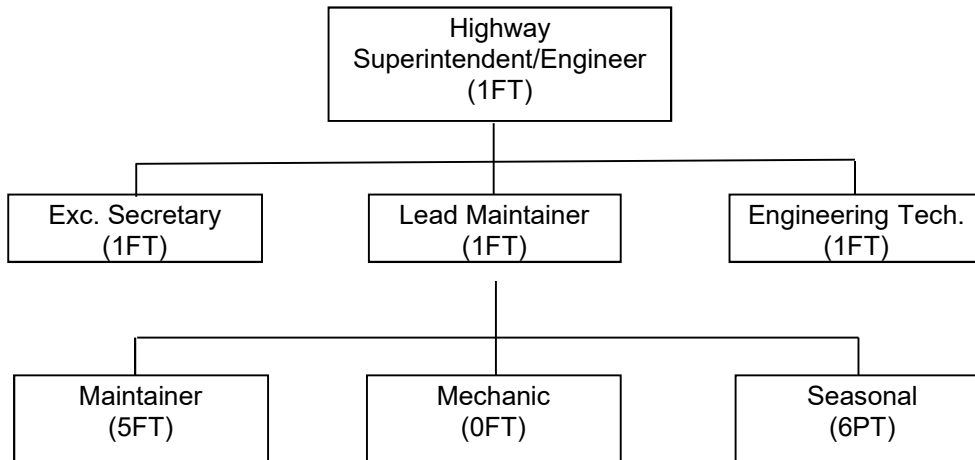
Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3001 REAL ESTATE TAX COLLECTION	339,440	341,791	355,000	365,000	103%
3002 MOBILE HOME TAX COLLECTION	201	200	200	200	100%
3027 INTEREST EARNED	1,068	800	800	800	100%
3099 OTHER INCOME	11,281	32,798	10,000	13,900	139%
3145 FROM CO MOTOR FUEL TAX FUNDS	178,562	168,000	200,000	170,000	85%
3146 FROM TWP MOTOR FUEL TAX FUNDS	130,837	170,604	160,000	160,000	100%
3148 SALE OF MATERIALS & LABOR	214,326	248,328	200,000	200,000	100%
3150 INSURANCE CLAIMS	14,315	0	1,000	1,000	100%
3152 FLOOD CONTROL LAND LEASE	0	48,714	26,000	26,000	100%
3155 FROM BRIDGE AID FUNDS	15,716	34,645	70,000	15,000	21%
3160 OVERWEIGHT FINE INCOME	0	0	700	400	57%
3999 CAPITAL LEASE PROCEEDS		143,000	145,000	0	0
TOTAL REVENUE	905,745	1,188,880	1,168,700	952,300	
5101 MAINTENANCE OF COUNTY HWYS	116,522	110,856	120,000	239,000	199%
5102 EQUIPMENT PURCHASES	94,062	182,235	182,235	180,153	99%
5103 HIGHWAY EQUIPMENT MAINT.	58993.25	54,000	70,000	91,000	130%
5104 MATERIALS, STORES & SUPPLIES	60,576	60,000	70,000	80,300	115%
5105 GARAGE OPERATION & MAINT.	4,536	17,500	24,000	49,000	204%
5106 ENGINEERING FEES	5,200	5,100	20,000	27,000	135%
5109 ADMINISTRATIVE	4,935	4,300	5,000	5,000	100%
5112 REIMBURSEMENTS	272,401	143,300	220,000	220,000	100%
5312 SALARIES & WAGES--HIGHWAY	216,586	202,540	270,088	278,191	103%
5314 PART-TIME WAGES	1,325	15,000	15,000	15,000	100%
5316 OVERTIME WAGES (FULL-TIME)	8,948	9,000	26,000	26,000	100%
5480 LEAD WORKER REG/OT WAGES	1,474	2,126	2,126	2,126	100%
6025 HEALTH ADMINISTRATIVE	602	518	1,500	1,500	100%
6026 SELF-INSURANCE PORTION	1,548	1,500	3,000	3,000	100%
6027 HEALTH/LIFE INSURANCE	49,989	43,227	48,694	49,596	102%
TOTAL EXPENSES	897,695	851,202	1,077,643	1,266,866	
NET CHANGE IN FUND BALANCE (REV/EXP)	8,051	337,678	91,057	-314,566	
FUND BALANCE, BEGINNING OF YEAR	477,817	485,867	485,867	823,545	
FUND BALANCE, END OF YEAR	485,867	823,545	576,924	508,980	40%

HWY. DEPT. CAPITOL PURCHASES

Maintenance of County Highways

		5101		
5102 TWO TANDEM PAYMENT	142,918			
MOTOR GRADER PAYMENT	37,235	SALT, PATCH MIX, AGG.	116,000	
		GEORGETOWN ROW	40,000	
		GEOR. HIRED TRUCKS	30,000	
		GEOR. HIRED EXCAV.	30,000	
		GEOG. EQUIP. RENTAL	8,000	
		TREE TRIMMING	15,000	
5106 SOFTWARE, MEETINGS, ETC.	6,000			
GEORGETOWN P.E. & ROW	13,800			
GEORGETOWN SURVEY LAYOUT	7200	HIGHWAY EQUIP. MAINT.	239,000	
	27,000			

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	2017-18 Hourly Rate	Current Yearly Salary	2017-18 Yearly Salary	
Executive Secretary	22.48	23.15	46,758.40	48,161.15	103.0%
Engineering Technician - Vacant	18.08	18.62	37,606.40	38,734.59	103.0%
Mechanic	17.53	18.06	36,462.40	37,556.27	103.0%
Maintainer	17.06	17.57	35,484.80	36,549.34	103.0%
Maintainer	19.27	19.85	40,081.60	41,284.05	103.0%
Maintainer	18.37	18.92	38,209.60	39,355.89	103.0%
Maintainer	17.06	17.57	35,484.80	36,549.34	103.0%
			270,088.00	278,190.64	

Township Motor Fuel Fund

15

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED	519	500	500	500	100%
3057 STATE OF IL--ALLOTMENTS	651,882	661,000	635,000	655,000	103%
3099 OTHER INCOME	29	0	0	0	#DIV/0!
3158 IL--NEEDY ASSIST PROGRAM	48,256	24,000	58,000	24,000	41%
3370 IL-IL JOBS NOW CAP BILL PROGRA	-		0		#DIV/0!
TOTAL REVENUE	700,686	685,500	693,500	679,500	
5120 MAINT/CONSTRUCTION - ROADS	583,613	550,000	700,000	685,000	98%
5332 ENGINEERING	29,182	22,000	25,400	25,400	100%
TOTAL EXPENSES	612,794	572,000	725,400	710,400	
ET CHANGE IN FUND BALANCE (REV/EXP)	87,891	113,500	-31,900	-30,900	
FUND BALANCE, BEGINNING OF YEAR	464,103	551,995	551,995	665,495	
FUND BALANCE, END OF YEAR	551,995	665,495	520,095	634,595	

PROJECT WORKSHEET

5120 Maintenance of Township Roads

A-1 Seal Coat	400,000
Salt	60,000
Aggregates	225,000
TOTAL	685,000

County Motor Fuel Fund

16

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED	2,006	2,400	2,000	2,000	100%
3057 STATE OF IL--ALLOTMENTS	284,125	302,642	279,000	290,000	104%
3135 ENGINEER SALARY REIMBURSEMENT	49,147	50,129	50,621	50,130	99%
3156 IL-COMP ASSIST PROGRAM	116,216	60,000	116,000	58,000	
3370 IL-IL JOBS NOW CAP BILL PROGRA	0		0		
TOTAL REVENUE	451,493	415,171	447,621	400,130	
5115 SUPERTENDENT SALARY	99,049	100,259	101,242	100,259	99%
5116 TRANS TO F14-COUNTY EQUIP RENTAL	178,562	168,000	200,000	170,000	85%
5117 MAINTENANCE	36,438	125,000	400,000	287,000	72%
5314 LABOR-PART TIME	21,111	24,842	25,000	35,000	140%
TOTAL EXPENSES	335,161	418,101	726,242	592,259	
NET CHANGE IN FUND BALANCE (REV/EXP)	116,332	-2,930	-278,621	-192,130	
FUND BALANCE, BEGINNING OF YEAR	195,810	312,143	312,143	309,213	
FUND BALANCE, END OF YEAR	312,143	309,213	33,522	117,083	Fund Bal 20%
Unknown/Last Year					
PROJECT WORKSHEET					
5117 MAINTENANCE, A-1 Seal Coat				112,000	
Pavement Striping				60,000	
Aggr, patch, crack sealant				40,000	
Georgetown				75,000	
TOTAL				287,000	

TWP Bridge Fund

17

Item		Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027	INTEREST EARNED	69	5	0	0	#DIV/0!
3057	STATE OF IL--ALLOTMENTS	212,989	10,000	0	0	#DIV/0!
TOTAL REVENUE		<u>213,057</u>	<u>10,005</u>	<u>0</u>	<u>0</u>	
5122	REIMB--COUNTY BRIDGE AID	212,989	10,000	0	0	#DIV/0!
TOTAL EXPENSES		<u>212,989</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		69	5	0	0	
FUND BALANCE, BEGINNING OF YEAR		4,713	4,781	4,781	4,786	
FUND BALANCE, END OF YEAR		<u>4,781</u>	<u>4,786</u>	<u>4,781</u>	<u>4,786</u>	

PROJECT WORKSHEET

5122 REIMB - COUNTY BRIDGE AID

Matching Fund

18

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending November 30, 2017	Budget Year Ending November 30, 2018	Percent Inc./Dec. 2017 to 2018
3001 REAL ESTATE TAX COLLECTION	169,722	170,895	175,000	180,000	103%
3002 MOBILE HOME TAX COLLECTION	100	97	100	100	100%
3027 INTEREST EARNED	2,373	2,800	1,800	2,000	111%
3099 OTHER INCOME					#DIV/0!
TOTAL REVENUE	172,195	173,792	176,900	182,100	
5113 TRANSPORTATION--CONSTRUCTION	84,715	71,025	345,700	620,497	179%
5118 PROJECTS TO BE IDENTIFIED	0	0	500,000	300,000	60%
TOTAL EXPENSES	84,715	71,025	845,700	920,497	
NET CHANGE IN FUND BALANCE (REV/EXP)	87,479	102,767	-472,900	-738,397	
FUND BALANCE, BEGINNING OF YEAR	650,518	737,997	550,125	840,764	
FUND BALANCE, END OF YEAR	737,997	840,764	77,225	102,367	
PROJECT WORKSHEET					
5113 CONSTRUCTION-ROADS					
GALENA ST CONSTR.				210,571	
GALENA ST P.E.				8000	
WOODLAND PRE ENGR.				3,800	
GEORGETWON RECONST.				75,000	
IDEAL BRIDGE PHASE II P.E.				70,635	
IDEAL R.O.W.				56,000	
IDEAL BRIDGE CONST. ENGR.				73,846	
IDEALL BRIDGE CONSTR.				122,645	
			TOTAL	620,497	

FICA Fund

19

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3001 REAL ESTATE TAX COLLECTION	246,670	247,000	247,000	247,000	100%
3002 MOBILE HOME TAX COLLECTION	146	150	150	150	100%
3027 INTEREST EARNED	1,048	700	150	700	467%
3136 TRANSFER FROM TASK FORCE F.45	230	230	230	260	113%
3200 TRANSFER FROM 911--REIMB	3,047	2,843	3,583	3,679	103%
3201 TRANSFER FROM COURT AUTO F. 22	0	0	306	0	
3204 TRANSFER FROM MAINT/CHILD 47/49	209	0	0	191	#DIV/0!
TOTAL REVENUE	251,350	250,923	251,419	251,980	
5130 EMPLOYER'S SHARE OF FICA TAXES	215,013	230,830	230,830	234,434	102%
5131 SUPERINTENDENT SHARE TRUST FD	0	1,152	1,152	1,152	100%
5133 PROBATION DEPT--DIRECTOR	0	1,000	1,000	1,000	100%
5399 TRANSFER TO CO HEALTH FD	15,289	14,607	14,607	14,662	100%
TOTAL EXPENSES	230,303	247,589	247,589	251,248	
NET CHANGE IN FUND BALANCE (REV/EXP)	21,047	3,334	3,830	732	
FUND BALANCE, BEGINNING OF YEAR	319,088	340,135	340,135	343,469	
FUND BALANCE, END OF YEAR	340,135	343,469	343,965	344,201	137%
WORKSHEET					
PAYROLL FULL-TIME	2,515,699	2,720,057	2,831,735	2,882,224	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
TOTAL FICA FULL-TIME	192,451	208,084	216,628	220,490	
PAYROLL PART-TIME	152,219	175,259	185,648	182,275	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
TOTAL FICA PART-TIME	11,645	13,407	14,202	13,944	
TOTAL FICA	204,096	221,492	230,830	234,434	

IMRF Fund

20

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3001 REAL ESTATE TAX COLLECTION	369,482	430,000	430,000	450,000	105%
3002 MOBILE HOME TAX COLLECTION	218	250	400	300	75%
3027 INTEREST EARNED	712	300	600	500	83%
3136 TRANSFER FROM TASK FORCE F.45	508	508	508	576	113%
3200 TRANSFER FROM 911--REIMB	5,050	4,313	4,960	5,386	109%
3201 TRANSFER FROM COURT AUTO F. 22	0	0	489	0	0%
3204 TRANSFER FROM MAINT/CHILD 47/49	341	0	0	306	#DIV/0!
TOTAL REVENUE	376,311	435,371	436,957	457,067	
5128 EMPLOYER'S SHARE OF IMRF FUND	344,243	378,532	378,532	385,523	102%
5129 SUPERINTENDENT SHARE TRUST FD		1,309	1,309	1,309	100%
5133 PROBATION DEPT--DIRECTOR		1,000	1,000	1,000	100%
5399 TRANSFER TO CO HEALTH FD	24,682	23,581	23,581	22,636	96%
5464 VOLUNTARY PAYMENT	50,000	80,000	80,000	50,000	
TOTAL EXPENSES	418,925	484,422	484,422	460,468	
NET CHANGE IN FUND BALANCE (REV/EXP)	-42,614	-49,051	-47,465	-3,401	
FUND BALANCE, BEGINNING OF YEAR	291,505	248,891	248,891	199,840	
FUND BALANCE, END OF YEAR	248,891	199,840	201,427	196,439	Fund Bal 43%
WORKSHEET					
PAYROLL FULL-TIME IMRF	1,831,050	2,032,653	2,143,275	2,177,185	102%
FUNDING RATE	12.22%	12.22%	12.48%	12.48%	
	223,754	248,390	267,481	271,713	
PAYROLL FULL-TIME SLEP	660,902	692,243	703,299	720,773	
FUNDING RATE	12.83%	16.94%	15.79%	15.79%	
	84,794	117,266	111,051	113,810	

Law Library

21

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2016	Year Ending November 30, 2017	Year Ending Appropriation 2017	Year Ending Appropriation 2018	Inc./Dec. 2017 to 2018
3027	INTEREST EARNED	33	18	18	20	111%
3064	CIRCUIT CLERK--LAW LIBRARY FEE	2,300	2,125	2,125	2,200	104%
TOTAL REVENUE		<u>2,333</u>	<u>2,143</u>	<u>2,143</u>	<u>2,220</u>	
5353	BOOKS, PERIODICALS & SUPPLIES	0	3,000	3,000	3,000	100%
TOTAL EXPENSES		<u>0</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		2,333	-857	-857	-780	
FUND BALANCE, BEGINNING OF YEAR		8,435	10,768	10,768	9,911	
FUND BALANCE, END OF YEAR		<u>10,768</u>	<u>9,911</u>	<u>9,911</u>	<u>9,131</u>	

Court Automation

22

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED	106	100	60	100	167%
3186 CIR CLERK--CT AUTOMATION FEES	14,127	22,000	44,000	27,000	61%
TOTAL REVENUE	14,233	22,100	44,060	27,100	
5045 EQUIPMENT			800	1,000	125%
5135 COMPUTER SOFTWARE	8,125	4,000	4,000	5,000	125%
5140 WAGES		0	4,000	0	0%
5400 OPERATING TRANSFER TO IMRF			489	0	0%
5351 OPERATING TRANSFER TO FICA			306	0	0%
7113 COMPUTER SYSTEM		23,000	33,000	35,000	
TOTAL EXPENSES	8,125	27,000	42,595	41,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	6,107	-4,900	1,465	-13,900	
FUND BALANCE, BEGINNING OF YEAR	11,856	17,963.31	17,963	13,063	
FUND BALANCE, END OF YEAR	17,963	13,063	19,428	-837	

County Recorder Fund

23

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED	349	349	350	370	106%
3045 FEES COLLECTED	19,206	18,000	20,000	18,000	90%
3060 ONLINE REVENUES	12,829	13,000	12,000	14,000	117%
3315 COURT SETTLEMENT AWARD					
TOTAL REVENUE	32,384	31,349	32,350	32,370	
5143 TRANSFER TO GEN FD--CLERK SALARY	5,000	5,000	5,000	5,000	100%
5160 EDUCATION	1,218	1,800	1,800	1,800	100%
5181 ONLINE EXPENSES	3,710	4,000	4,500	4,500	
5185 EQUIPMENT	880	2,800	10,000	10,000	100%
5186 BOOK REPAIR	12,582	15,000	20,000	20,000	100%
5410 TRANSFER TO GEN FD--REC FEES	14,000	14,000	14,000	14,000	100%
TOTAL EXPENSES	37,391	42,600	55,300	55,300	
NET CHANGE IN FUND BALANCE (REV/EXP)	-5,006	-11,251	-22,950	-22,930	
FUND BALANCE, BEGINNING OF YEAR	99,204	94,197	94,197	82,946	
FUND BALANCE, END OF YEAR	94,197	82,946	71,247	60,016	Fund Bal 109%

Non Resident Heir Fund

24

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED	46	50	50	50	100%
3224 FEES--NON-RESIDENT HEIR	91	150	1,500	150	10%
TOTAL REVENUE	137	200	1,550	200	
9204 IL--NON-RESIDENT HEIR FUNDS	772	232	10,700	10,000	93%
TOTAL EXPENSES	772	232	10,700	10,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	-635	-32	-9,150	-9,800	
FUND BALANCE, BEGINNING OF YEAR	13,530	12,895	12,895	12,863	
FUND BALANCE, END OF YEAR	12,895	12,863	3,745	3,063	

Community Mental Health Fund

26

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3001 REAL ESTATE TAX COLLECTION	338,524	340,000	340,000	345,000	101.5%
3002 MOBILE HOME TAX COLLECTION	200	200	200	200	100%
3027 INTEREST EARNED	117	30	80	80	100%
TOTAL REVENUE	338,841	340,230	340,280	345,280	
5134 TYLERS JUSTICE CTR FOR CHIDREN	11,196.00	11,187	11,187	11,187	100%
5336 GRANTS-SINNISSIPPI MENTAL HLTH	134,016.00	133,905	133,905	133,905	100%
5345 CASA	24,428.00	24,409	24,409	24,409	100%
5346 LUTHERAN SOCIAL SERVICES	14,250.00	14,239	14,239	14,239	100%
5348 RIVERVIEW & CHOICES	36,303.00	36,273	36,273	36,273	100%
5352 CONTINGENCY	0	280	280	4,280	1529%
5389 GRANTS-ROLLING HILLS CENTER	119,087	118,987	118,987	118,987	100%
5401 ADMINISTRATIVE/NON-WAGES		0	0	0	#DIV/0!
8553 SUBSTANCE ABUSE COAL.		1000	1000	2000	
8554 SHERIFF'S MENTAL HEALTH EXP.				2000	
TOTAL EXPENSES	339,280	340,280	340,280	347,280	102%
NET CHANGE IN FUND BALANCE (REV/EXP)	-439	-50	0	-2,000	
FUND BALANCE, BEGINNING OF YEAR	5,735	5,296	5,296	5,246	
FUND BALANCE, END OF YEAR	5,296	5,246	5,296	3,246	

Animal Control Fund

27

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED	36	40	30	40	133%
3099 OTHER INCOME	949	1,100	1,300	1,300	100%
3120 TAGS & REGISTRATIONS	6,091	5,418	4,800	5,000	104%
TOTAL REVENUE	7,075	6,558	6,130	6,340	
5010 DUES	25	85	75	85	
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	350	250	400	400	100%
5358 ANIMAL CONTROL--EUTH & VETS	258	486	800	800	100%
5361 RABIES ADMINISTRATOR SALARY	2,186	2,252	2,252	2,320	103%
5366 IL DEPT OF AGRI-ANNUAL LICENSE	25	25	25	25	100%
5380 CAPITAL EXPENDITURES	-		0	26,000	#DIV/0!
TOTAL EXPENSES	4,044	4,298	5,052	31,130	#DIV/0!
NET CHANGE IN FUND BALANCE (REV/EXP)	3,031	2,260	1,078	-24,790	
FUND BALANCE, BEGINNING OF YEAR	9,438	12,469	12,469	14,729	
FUND BALANCE, END OF YEAR	12,469	14,729	13,547	-10,061	

Electronic Monitoring

28

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2016	Year Ending November 30, 2017	Year Ending Appropriation 2017	Year Ending Appropriation 2018	Inc./Dec. 2017 to 2018
3027	INTEREST EARNED	15	20	12	20	167%
3066	CIRCUIT CLERK--EM FEES	1,555	500	1,000	1,500	150%
TOTAL REVENUE		<u>1,570</u>	<u>520</u>	<u>1,012</u>	<u>1,520</u>	
MONITORING EXPENSES		0	0	0	3,000	#DIV/0!
TOTAL EXPENSES		<u>0</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		1,570	520	1,012	-1,480	
FUND BALANCE, BEGINNING OF YEAR		3,875	5,446	5,446	5,966	
FUND BALANCE, END OF YEAR		<u>5,446</u>	<u>5,966</u>	<u>6,458</u>	<u>4,486</u>	

Vital Records

29

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2016	Year Ending November 30, 2017	Year Ending Appropriation 2017	Year Ending Appropriation 2018	Inc./Dec. 2017 to 2018
3027	INTEREST EARNED	89	90	80	90	113%
3179	VITAL RECORDS RECEIPTS	3,445	2,600	3,000	2,800	93%
TOTAL REVENUE		<u>3,534</u>	<u>2,690</u>	<u>3,080</u>	<u>2,890</u>	
5323	PRINTING, SUPPLIES & POSTAGE	1,700	1,500	1,500	1,500	100%
5045	EQUIPMENT		0	2,000	2,000	
TOTAL EXPENSES		<u>1,700</u>	<u>1,500</u>	<u>3,500</u>	<u>3,500</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		1,834	1,190	-420	-610	
FUND BALANCE, BEGINNING OF YEAR		24,506	26,340	26,340	27,530	
FUND BALANCE, END OF YEAR		<u>26,340</u>	<u>27,530</u>	<u>25,920</u>	<u>26,920</u>	

Senior Citizen Fund

30

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3001 REAL ESTATE TAX COLLECTION	82,892	85,000	85,000	85,000	100%
3002 MOBILE HOME TAX COLLECTION	49	60	60	60	100%
3027 INTEREST EARNED					
TOTAL REVENUE	82,941	85,060	85,060	85,060	
5359 CC SR CITIZEN SERVICES ORG INC	75,000	79,000	79,000	83,000	105%
5362 SENIOR PROGRAMS	4,888	0	6,000	2,000	33%
TOTAL EXPENSES	79,888	79,000	85,000	85,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	3,053	6,060	60	60	
FUND BALANCE, BEGINNING OF YEAR	0	0	0	6,060	
FUND BALANCE, END OF YEAR	3,053	6,060	60	6,120	

DUI

31

Item		Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027	INTEREST EARNED	15	20	30	25	83%
3164	DUI FEES	4,829	3,800	3,800	3,800	100%
TOTAL REVENUE		<u>4,844</u>	<u>3,820</u>	<u>3,830</u>	<u>3,825</u>	
5338	DUI ENFORCEMENT-- EQUIPMENT	-	3,000	3,000	5,000	167%
TOTAL EXPENSES		<u>0</u>	<u>3,000</u>	<u>3,000</u>	<u>5,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		4,844	820	830	-1,175	
FUND BALANCE, BEGINNING OF YEAR		2,190	7,034	7,034	7,854	
FUND BALANCE, END OF YEAR		<u>7,034</u>	<u>7,854</u>	<u>7,864</u>	<u>6,679</u>	

Probation Services Fee

32

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED	231	200	220	220	100%
3165 CIR CLERK--PROB SERVICE FEES	15,576	14,800	15,000	15,000	100%
3099 OTHER INCOME		0	0	0	#DIV/0!
3323 DRUG TEST FEE	1,395	600	1,800	1,000	56%
3324 PROBATION INT/INTRA FEE	2,846	2,000	3,000	2,500	83%
TOTAL REVENUE	20,048	17,600	20,020	18,720	
5206 FUTURE EXPENDITURES	2,075	1,000	4,000	4,000	100%
5403 TRANSFER TO F11--PROB SERV	16,780	15,000	19,620	7,000	36%
5411 TRANS TO F11-SHORTFALL REIM	10,500	10,500	10,500	10,500	54%
TOTAL EXPENSES	29,355	26,500	34,120	21,500	
NET CHANGE IN FUND BALANCE (REV/EXP)	-9,307	-8,900	-14,100	-2,780	
FUND BALANCE, BEGINNING OF YEAR	61,239	51,932	51,932	43,032	
FUND BALANCE, END OF YEAR	51,932	43,032	37,832	40,252	

Liability

34

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3001 REAL ESTATE TAX COLLECTION	166,767	137,000	137,000	137,000	100%
3002 MOBILE HOME TAX COLLECTION	99	150	250	150	60%
3027 INTEREST EARNED	1,410	1,300	900	1,300	144%
TOTAL REVENUE	168,276	138,450	138,150	138,450	
5012 TRAVEL-CIRMA BOARD MEETINGS	164	300	600	600	100%
5208 SUPERINTENDENT/SCHOOLS TR FD	2,337	2,392	2,392	2,392	100%
5375 PROP., LIABILITY& WORK-COMP INS.	111,839	112,269	117,000	117,500	100%
5376 UNEMPLOYMENT INSURANCE	139	8,000	8,000	8,000	100%
5452 TRANSFER TO FUND 11-LITIGATION	10,000	10,000	10,000	10,000	100%
5455 ARBITRATION EXPENSE	-		0		#DIV/0!
TOTAL EXPENSES	124,480	132,961	137,992	138,492	
NET CHANGE IN FUND BALANCE (REV/EXP)	43,796	5,489	158	-42	
FUND BALANCE, BEGINNING OF YEAR	464,300	508,096	508,096	513,585	
FUND BALANCE, END OF YEAR	508,096	513,585	508,254	513,543	Fund Bal 371%

Payroll Escrow

35

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED	0	0	0	0	#DIV/0!
3207 TRANSFER FROM GENERAL FD	0	0	0	0	#DIV/0!
TOTAL REVENUE	0	0	0	0	
5510 DISBURSEMENT	0	0	12,000	12,000	100%
TOTAL EXPENSES	0	0	12,000	12,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	0	0	-12,000	-12,000	
FUND BALANCE, BEGINNING OF YEAR	14,446	14,446	14,446	14,446	
FUND BALANCE, END OF YEAR	14,446	14,446	2,446	2,446	

Payroll

36

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED	0	0	0	0	#DIV/0!
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
5510 DISBURSEMENT	0	0	121	121	100%
TOTAL EXPENSES	<u>0</u>	<u>0</u>	<u>121</u>	<u>121</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)	0	0	-121	-121	
FUND BALANCE, BEGINNING OF YEAR	120	121	121	121	
FUND BALANCE, END OF YEAR	<u>121</u>	<u>121</u>	<u>0</u>	<u>0</u>	

Public Safety

37

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED	337	350	350	350	100%
3166 IL--PUBLIC SAFETY TAX	207,812	210,000	220,000	212,000	96%
TOTAL REVENUE	208,149	210,350	220,350	212,350	
5302 COURTHOUSE STUDY	0	0	25,000	5,000	20%
5303 SQUAD CAR				20,000	#DIV/0!
5412 TRANSFER TO GENERAL FD	207,812	195,000	220,000	220,000	100%
TOTAL EXPENSES	207,812	195,000	245,000	245,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	337	15,350	-24,650	-32,650	
FUND BALANCE, BEGINNING OF YEAR	59,800	60,136	60,136	75,486	
FUND BALANCE, END OF YEAR	60,136	75,486	35,486	42,836	17%

TreasurerFee

38

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED	0	0	0	0	#DIV/0!
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
5100 CUSTODIAL MONIES DISB.	0	0	0	0	#DIV/0!
TOTAL EXPENSES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)	0	0	0	0	
FUND BALANCE, BEGINNING OF YEAR	0	0	0	0	
FUND BALANCE, END OF YEAR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Tax Sale Automation

39

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED	39	40	40	40	100%
3213 FEES COLLECTED--TAX SALE AUTO	2,340	2,000	2,000	2,000	100%
TOTAL REVENUE	2,379	2,040	2,040	2,040	
5200 AUTOMATION EQUIPMENT	0	3,000	5,000	5,000	100%
TOTAL EXPENSES	0	3,000	5,000	5,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	2,379	-960	-2,960	-2,960	
FUND BALANCE, BEGINNING OF YEAR	11,033	13,412	13,412	12,452	
FUND BALANCE, END OF YEAR	13,412	12,452	10,452	9,492	

Hotel Motel

40

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3004 5% TAX RECEIPTS	33,355	30,000	36,000	30,000	83%
3027 INTEREST EARNED	183	120	100	100	100%
3099 OTHER INCOME	2,085	2,000	2,000	2,000	100%
TOTAL REVENUE	35,622	32,120	38,100	32,100	
5151 ADMINISTRATION	739	500	1,000	1,000	100%
5153 TRANSFER TO GEN FD5 % TREA FEE	1,670	1,800	1,800	1,500	83%
5154 TOURISM/PROMOTIONS	9,723	7,000	19,400	19,400	100%
5155 BLACKHAWK WATERWAYS CVB	15,000	15,000	15,000	15,000	100%
TOTAL EXPENSES	27,131	24,300	37,200	36,900	
NET CHANGE IN FUND BALANCE (REV/EXP)	8,491	7,820	900	-4,800	
FUND BALANCE, BEGINNING OF YEAR	25,389	33,880	33,880	41,700	
FUND BALANCE, END OF YEAR	33,880	41,700	34,780	36,900	

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED	633	250	550	300	55%
3099 OTHER INCOME	28	-	0	0	#DIV/0!
3182 WIRELESS FEES	217,655	233,000	256,028	268,000	105%
3191 CENTURYLINK	4,118	-	0	0	#DIV/0!
3192 FRONTIER	4,638	-	0	0	#DIV/0!
3193 AT&T COMMUNICATIONS	26	-	0	0	#DIV/0!
3245 MEDIACOM	3,744	-	0	0	#DIV/0!
3248 VONAGE	1,149	-	0	0	#DIV/0!
3279 TELECOM COMM.-LEVEL 3	57	-	0	0	#DIV/0!
3286 GRANITE TELE/COMCAST CORP	25	-	0	0	#DIV/0!
TOTAL REVENUE	232,073	233,250	256,578	268,300	
5191 CONTRACTUAL SERVICES	32,922	34,000	34,000	30,000	88%
5192 EQUIPMENT & REPAIRS	23,342	50,000	50,000	50,000	100%
5193 ADMINISTRATIVE EXPENSES	188	1,000	2,000	2,000	100%
5196 PUBLIC AWARENESS	1,069	500	1,500	1,500	100%
5197 TRAINING	1,277	3,000	3,000	3,000	100%
5203 TRANSFER TO GN FD-WGE REIM-DIS	40,558	37,162	41,832	43,087	103%
5210 TRANSFER TO SOC SEC REIM DIS	3,047	2,843	3,583	3,679	103%
5314 PART-TIME WAGES		500	5,000	5,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	0	500	500	500	100%
5373 NETWORKING	61,372	7,500	7,500	7,500	100%
5377 TRANSFER TO GEN FD-INS-DISPATC	7,668	7,027	6,956	7,085	102%
5378 TRANSFER TO IMRF FD-IMRF-DISP	5,050	4,313	4,960	5,386	109%
5404 CONTINGENCY--911		0	0	0	#DIV/0!
5144 CAPITAL PROJECTS-CAD &NG911		250,000	285,000	60,000	21%
7115 NINGA YEARLY FEE			20,000	20,000	100%
TOTAL EXPENSES	176,492	398,344	465,831	238,737	
NET CHANGE IN FUND BALANCE (REV/EXP)	55,581	-165,094	-209,253	29,563	
FUND BALANCE, BEGINNING OF YEAR	246,695	302,276	302,276	137,181	
FUND BALANCE, END OF YEAR	302,276	137,181	93,023	166,745	

Drug Fines

42

Item		Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027	INTEREST EARNED	122	100		100	#DIV/0!
3181	DRUG FINE & FORFEITURE	6,001	3,000	3,000	3,000	100%
TOTAL REVENUE		<u>6,123</u>	<u>3,100</u>	<u>3,000</u>	<u>3,100</u>	
5035	EQUIPMENT/TRAINING					
5341	OTHER EXPENDITURES	1,638	3,000	3,000	3,000	100%
TOTAL EXPENSES		<u>1,638</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		4,485	100	0	100	
FUND BALANCE, BEGINNING OF YEAR		17,286	21,771	21,771	21,871	
FUND BALANCE, END OF YEAR		<u>21,771</u>	<u>21,871</u>	<u>21,771</u>	<u>21,971</u>	

Court Security

43

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED	322	300	500	300	60%
3138 CIR CLERK--COURT SECURITY FEE	31,213	29,000	30,000	30,000	100%
TOTAL REVENUE	31,536	29,300	30,500	30,300	
5128 EMPLOYER'S SHARE OF IMRF FUND		0	0	0	#DIV/0!
5130 EMPLOYER'S SHARE OF FICA TAXES	726	2,000	2,295	2,219	97%
5300 PUBLIC SAFETY--EQUIPMENT MAINT	387	1,500	7,000	3,000	43%
5303 PUBLIC SAFETY--EQUIPMENT	23,846	36,000	33,000	5,000	15%
5305 PUBLIC SAFETY--TRAINING	0	0	500	500	100%
5307 PUBLIC SAFETY--TRAVEL	0	0	500	500	100%
5309 CT SECURITY--WAGES (60%)	27,942	28,000	30,000	29,000	97%
5308 COURTHOUSE BLDG. SEC WAGES			0		#DIV/0!
TOTAL EXPENSES	52,901	67,500	73,295	40,219	
NET CHANGE IN FUND BALANCE (REV/EXP)	-21,365	-38,200	-42,795	-9,919	
FUND BALANCE, BEGINNING OF YEAR	99,183	77,818	77,818	39,618	
FUND BALANCE, END OF YEAR	77,818	39,618	35,023	29,699	

GIS

44

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3019 SALE OF PLATBOOKS	5,382	1,000	2,000	1,000	50%
3027 INTEREST EARNED	78	100	200	150	75%
3125 SALE OF GIS MAPS AND DATA	2,809	5,000	3,500	3,500	100%
3139 TRANSFER FROM GIS RESOLUTION	29,000	29,000	29,000	57,000	197%
3317 ASSESSOR/GIS WEBSITE	4,320	3,000	3,000	3,500	117%
3329 TRANS FROM GEN	10,000	20,000	20,000	13,000	65%
TOTAL REVENUE	51,589	58,100	57,700	78,150	
5012 TRAVEL	-	0	200	200	100%
5014 EDUCATION	55	0	1,000	1,000	100%
5028 ASSESSOR/GIS WEB	1,485	2,500	2,500	2,500	100%
5314 INTERN	-	0	3,000	4,000	133%
5317 EQUIPMENT		800	1,000	1,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	425	1,000	1,500	1,500	100%
6027 HEALTH/LIFE INSURANCE	7,582	7,000	6,956	7,085	102%
9206 GIS TECHNICIAN SALARY	46,345	48,410	48,410	49,862	103%
9207 GIS LEASES & MAINTENANCE	2,256	2,500	5,500	5,500	100%
9211 PLAT BOOK	-	0	0	0	#DIV/0!
9212 GIS RESOLUTION STUDY	0	0	0	0	#DIV/0!
TOTAL EXPENSES	58,148	62,210	70,066	72,647	
NET CHANGE IN FUND BALANCE (REV/EXP)	-6,560	-4,110	-12,366	5,503	
FUND BALANCE, BEGINNING OF YEAR	38,745	32,185	32,185	28,075	
FUND BALANCE, END OF YEAR	32,185	28,075	19,819	33,577	46%

Task Force

45

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED	46	40	40	40	100%
3400 SEIZURE REVENUE			10,000	5,000	50%
TOTAL REVENUE	46	40	10,040	5,040	
5313 TASK FORCE OFFICER SALARY	-		3,000	0	0%
5351 TRANSFER--SOCIAL SECURITY FD	230	230	230	260	113%
5400 TRANSFER TO IMRF FD		508	508	576	113%
5429 TRANS TO 20-3136 TASK FORCE	508				#DIV/0!
6252 K-9 STIPEND	2,883	2,800	2,800	3,400	121%
6253 K-9 MAINTENANCE	-	500	2,000	2,000	100%
6254 K-9 OVERTIME WAGES	-	1,000	1,000	1,000	100%
TOTAL EXPENSES	3,621	5,038	9,538	7,236	
NET CHANGE IN FUND BALANCE (REV/EXP)	-3,576	-4,998	502	-2,196	
FUND BALANCE, BEGINNING OF YEAR	14,636	11,060	11,060	6,062	
FUND BALANCE, END OF YEAR	11,060	6,062	11,562	3,866	

Rental Housing

46

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED			0		#DIV/0!
3223 RENTAL HOUSING SUPPORT FEES	24,777	24,000	24,000	24,000	100%
TOTAL REVENUE	24,777	24,000	24,000	24,000	
9203 IL--RENTAL HOUSING SUPPORT FEE	24,777	24,000	22,200	24,000	108%
TOTAL EXPENSES	24,777	24,000	22,200	24,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	0	0	1,800	0	
FUND BALANCE, BEGINNING OF YEAR	0	0	0	0	
FUND BALANCE, END OF YEAR	0	0	1,800	0	

Document Storage

47

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED	124	50	100	50	50%
3167 CIR CLERK--DOC STOR FEES	14,124	25,000	44,066	30,000	68%
TOTAL REVENUE	14,248	25,050	44,166	30,050	
5334 SOFTWARE	7,221	4,000	4,000	5,000	125%
5369 WAGES	-		3,000	3,000	100%
5395 EQUIPMENT	-		5,000	5,000	100%
5400 TRAN TO 20-3204 IMRF	29		100	230	230%
5407 TRAN TO 11-3078 WAGES	230		300		0%
5414 TRAN TO 19-3204 FICA	18		100	374	374%
5441 ARCHIVING-EXPENSE	-	0	7,000	7,000	100%
7113 COMPUTER SYSTEM	349	33,050	33,050	7,000	21%
TOTAL EXPENSES	7,497	4,000	52,550	27,604	
NET CHANGE IN FUND BALANCE (REV/EXP)	6,750	21,050	-8,384	2,446	
FUND BALANCE, BEGINNING OF YEAR	12,022	18,773	18,773	39,823	
FUND BALANCE, END OF YEAR	18,773	39,823	10,389	42,269	

Child Support Fee

49

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED	462	900	600	700	117%
3140 CHILD SUPPORT FEES	668	20,000	25,000	20,000	80%
3163 CHILD SUPPORT ENF GRANT					
3281 CHILD SUPPORT ENF PROG (FED)					
TOTAL REVENUE	1,130	20,900	25,600	20,700	
5317 EQUIPMENT	-	5,000	5,000	7,400	148%
5323 PRINTING, SUPPLIES & POSTAGE	-	500	3,000	3,000	100%
5372 SOFTWARE MAINTENANCE FEE	1,590	1,500	3,800	4,000	105%
5384 EXPENSES PER CIRCUIT CLERK	673				#DIV/0!
5400 TRANSFER TO IMRF FD	312		0	306	#DIV/0!
5406 CHILD SUPPORT--POSTAGE		0	3,600		0%
5407 TRANSFER TO GEN FD--CLK WAGES	2,500		2,500	2,500	100%
5414 TRANSFER TO SOC SEC--CLERKHIRE	192		0	191	#DIV/0!
5435 TRANSFER INT TO GENERAL FD			0		#DIV/0!
7113 COMPUTER SYSTEM		19,000	13,000	19,000	146%
TOTAL EXPENSES	5,266	26,000	30,900	36,397	
NET CHANGE IN FUND BALANCE (REV/EXP)	-4,136	-5,100	-5,300	-15,697	
FUND BALANCE, BEGINNING OF YEAR	165,734	161,597.95	161,598	156,498	
FUND BALANCE, END OF YEAR	161,598	156,498	156,298	140,801	

Circuit Clerk Fund

50

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTERST EARNED	39	20	20	20	100%
3272 MONEY COLLECTED	693,813	650,000	650,000	650,000	100%
TOTAL REVENUE	693,853	650,020	650,020	650,020	
5040 BANK SERVICE CHARGE					#DIV/0!
5465 TRANSFER INT TO GENERAL FUND	0	25,000	25,000		0%
8538 CHECKS WRITTEN	724,599	650,000	650,000	650,000	100%
TOTAL EXPENSES	724,599	675,000	675,000	650,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	-30,746.63	-24,980	-24,980	20	
FUND BALANCE, BEGINNING OF YEAR	184,642	153,896	153,896	128,916	
FUND BALANCE, END OF YEAR	153,896	128,916	128,916	128,936	

GIS Resolution Fund

52

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED	66	80	150	200	133%
3133 GIS RESOLUTION FEES	30,650	29,000	29,000	53,000	183%
TOTAL REVENUE	30,716	29,080	29,150	53,200	
5408 TRANSFER TO GIS FUND	29,000	29,000	29,000	57,000	197%
TOTAL EXPENSES	29,000	29,000	29,000	57,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	1,716	80	150	-3,800	
FUND BALANCE, BEGINNING OF YEAR	7,801	9,516	9,516	9,596	
FUND BALANCE, END OF YEAR	9,516	9,596	9,666	5,796	

VOCA

53

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED			0	0	#DIV/0!
3169 GRANT MONEY RECEIVED	12,000	9,000	18,848	18,848	100%
TOTAL REVENUE	12,000	9,000	18,848	18,848	
5130 EMPLOYER'S SHARE OF FICA TAXES	356	1,148	1,148	1,148	100%
5386 VOCA FUND--WAGES	12,995	15,000	15,000	15,000	100%
5447 BALANCE DUE GRANT AGENCY	1,399	1,000	0		
TOTAL EXPENSES	14,750	17,148	16,148	16,148	
NET CHANGE IN FUND BALANCE (REV/EXP)	-2,750	-8,148	2,700	2,700	
FUND BALANCE, BEGINNING OF YEAR	5,571	2,821	2,821	-5,327	
FUND BALANCE, END OF YEAR	2,821	-5,327	5,521	-2,627	

Health Department

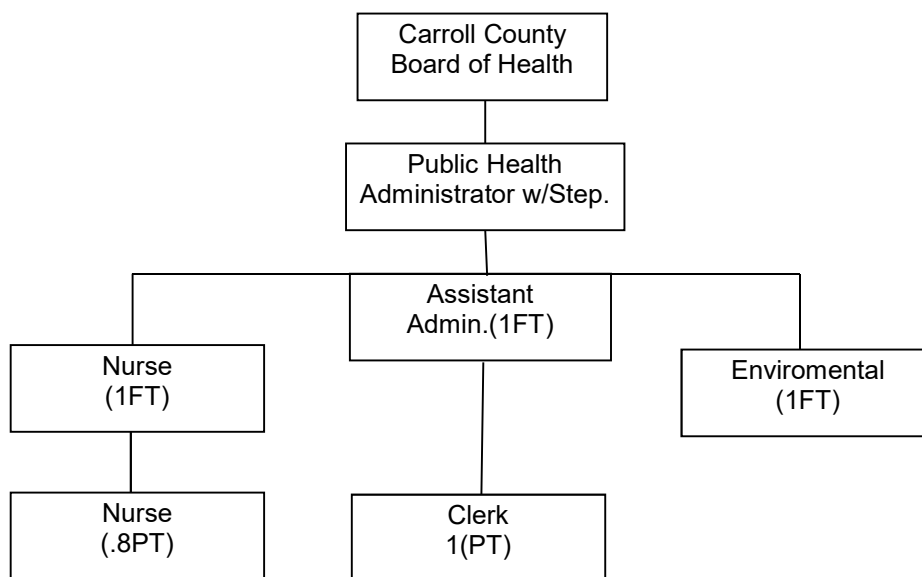
54

Item	Actual Year Ended 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3001 REAL ESTATE TAX COLLECTION	10,014	10,014	10,000	10,000	100%
3002 MOBILE HOME TAX COLLECTION	6	6	100	100	100%
3027 INTEREST EARNED	1,059	1,000	1,000	1,000	100%
3099 OTHER INCOME	3,017		5,000	4,000	80%
3127 BIOTERRORISM GRANT	43,413	32,050	32,050	32,838	102%
3129 LOCAL HEALTH PROJECT GRANT	63,201	63,201	63,201	66,361	105%
3134 FCM CONTRACT	35,187	43,721	43,721	43,721	100%
3142 EH FEES	29,464	30,000	28,500	33,000	116%
3189 WIC GRANT	49,651	48,155	48,155	50,201	104%
3211 TRANSFER FROM SOCIAL SEC.	15,289	14,607	14,607	14,663	100%
3212 TRANSFER FROM IMRF FUND	24,682	23,581	23,581	22,636	96%
3226 TOBACCO GRANT	21,985	20,714	20,714	20,714	100%
3227 OTHER FEES	47,974	55,000	59,700	63,000	106%
3232 MOSQUITO PREVENTION GRANT	14,784	12,806	12,806	13,158	103%
3255 CHILDHOOD LEAD POISON GRANT	0	0		5,000	#DIV/0!
3313 ESDA TRANSFER		0		0	#DIV/0!
3327 RENTAL INCOME	15,925	14,700	14,700	14,700	100%
3363 FEDERAL GRANTS		0		0	#DIV/0!
3365 EBOLA	2,518	1,218	2,000	0	0%
TOTAL REVENUE	378,169	370,773	379,835	395,092	
5003 REPAIRS & MAINT. BUILDING	10,805	8,000	13,000	13,000	100%
5004 UTILITIES	5,628	5,500	6,000	6,000	100%
5012 TRAVEL	5,220	4,000	4,000	4,000	100%
5070 SALARY--DIRECTOR OF NURSING	4,830	0	0	0	#DIV/0!
5075 OTHER SALARIES	165,795	183,000	190,930	191,672	100%
5085 TELEPHONE	4,396	4,500	5,735	5,303	92%
5095 TRAINING	711	1,000	2,000	2,000	100%
5128 EMPLOYER'S SHARE OF IMRF FUND	21,588	23,581	23,581	22,636	96%
5130 EMPLOYER'S SHARE OF FICA TAX	13,252	14,607	14,607	14,662	100%
5322 REPAIRS	711	2,500	3,000	3,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	11,719	12,000	12,000	13,000	108%
5335 EQUIPMENT	257	500	1,000	13,500	1350%
5344 CONTRACTUAL	30,488	34,000	35,944	36,500	102%
5382 MANAGEMENT CONTRACT	22,894	22,660	22,660	22,660	100%
5396 MEDICAL SUPPLIES & COMMODITIES	13,111	23,000	30,700	30,700	100%
5397 STATE IMMUNIZATION	(1,047)	0		0	#DIV/0!
5437 PART-TIME JANITOR	1,920	2,080	2,080	2,080	100%
5458 RENT	-	600	600	600	100%
6025 HEALTH INSURANCE-ADMINISTRATIVE	350	350	1,000		0%
6026 SELF-INSURANCE PORTION	952	952	1,600		0%
6027 HEALTH/LIFE INSURANCE	29,064	29,064	34,782	28,341	81%
7112 PROPERTY TAX	766	0	1,000		0%
TOTAL EXPENSES	343,408	371,894	406,219	409,654	
NET CHANGE IN FUND BALANCE (REV/EXP)	34,761	-1,121	-26,385	-14,561	
FUND BALANCE, BEGINNING OF YEAR	337,795	372,555	372,555	371,434	
FUND BALANCE, END OF YEAR	372,555	371,434	346,171	356,873	

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.



ADJUSTED MID-YEAR

	2016-17	2017-18	
RN (.8FTE no ins)	\$36,363.49	\$32,618.04	89.70%
RN (FTE)	\$41,241.20	\$42,478.44	103.00%
EH Associate (FTE)	\$42,714.64	\$43,996.08	103.00%
Assistant Administrator (FTE)	\$43,115.80	\$44,409.27	103.00%
Clerk (FTE)	\$22,495.20	\$23,170.06	103.00%
Seasonal	\$5,000.00	\$5,000.00	100.00%
	<u>\$190,930.33</u>	<u>\$191,671.89</u>	<u>100.39%</u>

Grants

55

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED	14	25	15	20	133%
3287 LEPC/HMEP GRANT	6,200				#DIV/0!
3289 BULLET PROOF VESTS GRANT	1,007				#DIV/0!
3326 ALL GRANTS		15,000	300,000	300,000	100%
TOTAL REVENUE	7,221	15,025	300,015	300,020	
5502 LEPC/HMEP GRANT	6,200				#DIV/0!
5504 BULLET PROOF VESTS					#DIV/0!
5507 ALL GRANTS		15,025	300,000	300,000	100%
TOTAL EXPENSES	6,200	15,025	300,000	300,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	1,021	0	15	20	
FUND BALANCE, BEGINNING OF YEAR	3,628	4,649	4,649	4,649	
FUND BALANCE, END OF YEAR	4,649	4,649	4,664	4,669	

Pet Population Control

56

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED	48	46	45	45	100%
3121 IL STATE PET POPULATION FEES	2,567	2,340	2,400	2,400	100%
TOTAL REVENUE	2,615	2,386	2,445	2,445	
5503 SPAY & NEUTERING	3,569	3,866	5,000	5,000	100%
TOTAL EXPENSES	3,569	3,866	5,000	5,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	-954	-1,480	-2,555	-2,555	
FUND BALANCE, BEGINNING OF YEAR	14,853	13,900	13,900	12,420	
FUND BALANCE, END OF YEAR	13,900	12,420	11,345	9,865	

Circuit Clerk Operations and Admin.

57

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED					#DIV/0!
3247 CIR CLERK--OPERATION ADD-ONS	1,852	1,600	1,600	1,000	63%
TOTAL REVENUE	1,852	1,600	1,600	1,000	
5323 PRINTING, SUPPLIES & POSTAGE				1,000	#DIV/0!
COMPUTERS				6,000	#DIV/0!
TOTAL EXPENSES	0	0	0	7,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	1,852	1,600	1,600	-6,000	
FUND BALANCE, BEGINNING OF YEAR	9,692	11,544	11,544	13,144	
FUND BALANCE, END OF YEAR	11,544	13,144	13,144	7,144	

Squad Car Acquisition and Maint.

58

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2016	Year Ending November 30, 2017	Year Ending Appropriation 2017	Year Ending Appropriation 2018	Inc./Dec. 2017 to 2018
3027	INTEREST EARNED	19	20	10	20	200%
3249	SQUAD CAR MAINTENANCE	2,740	2,000	1,800	2,000	111%
TOTAL REVENUE		<u>2,759</u>	<u>2,020</u>	<u>1,810</u>	<u>2,020</u>	
5435	TRANSFER TO GENERAL FUND		1,000	1,000	3,000	300%
9210	SQUAD CAR MAINTENANCE	2,369				
TOTAL EXPENSES		<u>2,369</u>	<u>1,000</u>	<u>1,000</u>	<u>3,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		390	1,020	810	-980	
FUND BALANCE, BEGINNING OF YEAR		5,085	5,475	5,475	6,495	
FUND BALANCE, END OF YEAR		<u>5,475</u>	<u>6,495</u>	<u>6,285</u>	<u>5,515</u>	

Victims Impact

59

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED	14	15		15	#DIV/0!
3251 VICTIMS IMPACT FEES	420	600	600	600	100%
TOTAL REVENUE	434	615	600	615	
5014 EDUCATION	0	1,000	1,000	600	60%
TOTAL EXPENSES	0	1,000	1,000	600	
NET CHANGE IN FUND BALANCE (REV/EXP)	434	-385	-400	15	
FUND BALANCE, BEGINNING OF YEAR	4,032	4,466	4,466	4,081	
FUND BALANCE, END OF YEAR	4,466	4,081	4,066	4,096	

Historical Society

60

Item		Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3001	REAL ESTATE TAX COLLECTION	6,212	6,200	6,200	6,200	100%
3002	MOBILE HOME TAX COLLECTION	4	4	0	4	#DIV/0!
TOTAL REVENUE		6,216	6,204	6,200	6,204	
5500	DISTRIBUTION	6,216	6,200	6,200	6,200	100%
TOTAL EXPENSES		6,216	6,200	6,200	6,200	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	4	0	4	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		0	0	0	4	
FUND BALANCE, END OF YEAR		0	4	0	8	

Extension

61

Item		Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3001	REAL ESTATE TAX COLLECTION	74,913	75,000	75,000	75,000	100%
3002	MOBILE HOME TAX COLLECTION	44		0		#DIV/0!
TOTAL REVENUE		<u>74,958</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	
5500	TAX BUYER REIMBURSEMENT	74,958	75,000	75,000	75,000	100%
TOTAL EXPENSES		<u>74,958</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	0	0	0	
FUND BALANCE, BEGINNING OF YEAR		0	0	0	0	
FUND BALANCE, END OF YEAR		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Tax Redemption Fund

62

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2016	Year Ending November 30, 2017	Year Ending Appropriation 2017	Year Ending Appropriation 2018	Inc./Dec. 2017 to 2018
3027	INTEREST EARNED			0		#DIV/0!
3264	REDEMPTION INCOME	263,801	256,000	250,000	260,000	104%
TOTAL REVENUE		<u>263,801</u>	<u>256,000</u>	<u>250,000</u>	<u>260,000</u>	
5435	TRAN TO 11-3283 GEN FD-INT					
8531	TAX BUYER REIMBURSEMENT	232,472	250,000	280,000	270,000	96%
8541	REDEMPTION FILING FEES	7,300	6,500	7,000	6,500	93%
8544	OVERPAYMENTS/REIMBURSE	460				#DIV/0!
TOTAL EXPENSES		<u>240,233</u>	<u>256,500</u>	<u>287,000</u>	<u>276,500</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		23,568	-500	-37,000	-16,500	
FUND BALANCE, BEGINNING OF YEAR		-22,939	629	629	129	
FUND BALANCE, END OF YEAR		<u>629</u>	<u>129</u>	<u>-36,371</u>	<u>-16,371</u>	

Death and Fetal Death Fees

63

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2016	Year Ending November 30, 2017	Year Ending Appropriation 2017	Year Ending Appropriation 2018	Inc./Dec. 2017 to 2018
3027	INTEREST EARNED					#DIV/0!
3265	DEATH FEES	4,872	4,500	4,000	4,000	100%
TOTAL REVENUE		4,872	4,500	4,000	4,000	
5435	TRAN TO 11-3284 GEN FD-INT					
8532	FEES DISBURSEMENT	4,864	4,500	4,000	4,000	100%
TOTAL EXPENSES		4,864	4,500	4,000	4,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		8	0	0	0	
FUND BALANCE, BEGINNING OF YEAR		312	320	320	320	
FUND BALANCE, END OF YEAR		320	320	320	320	

Clerk and Records Fees

64

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2016	Year Ending November 30, 2017	Year Ending Appropriation 2017	Year Ending Appropriation 2018	Inc./Dec. 2017 to 2018
3027	INTEREST EARNED					#DIV/0!
3266	RECORDER FEES(COUNTER SALES)	23,541	26,000	28,000	26,000	93%
3291	RECORDING DEPOSITS	79,198	71,000	70,000	70,000	100%
3292	DEED STAMPS	130,691	112,000	115,000	115,000	100%
3293	RHSP	25,227	23,000	22,000	22,000	100%
3294	GIS RESOLUTION FEES	33,389	30,000	29,000	53,000	183%
3295	RECORDING AUTOMATION FEES	19,546	18,000	17,000	17,000	100%
3296	VITALS	9,764	8,000	9,000	8,000	89%
3297	VITAL RESOLUTION FEES	3,320	2,800	3,000	2,800	93%
3298	DOMESTIC VIOLENCE FEES	509	300	400	300	75%
3299	MISC FEES	2,898	2,700	2,500	2,700	108%
TOTAL REVENUE		328,084	293,800	295,900	316,800	
5041	DEED STAMP EXP				57,500	
5266	TRANS GEN FUND--COUNTER SALES	22,985	26,000	28,000	26,000	93%
5291	TRANS GEN FUND--RECORDING DEP	72,747	71,000	69,000	70,000	101%
5292	TRANS GEN FUND--DEED STAMPS	114,159	112,000	100,000	57,500	58%
5293	RHSP	24,777	23,000	22,000	22,000	100%
5294	TRANS TO GIS RESOLUTION	30,650	30,000	29,000	53,000	183%
5295	RECORDING AUTOMATION	19,206	18,000	17,000	17,000	100%
5296	TRANS GEN FUND--VITALS	9,857	8,000	9,000	8,000	89%
5297	TRANS TO VITAL RESOLUTION	3,445	2,800	3,000	2,800	93%
5298	DOMESTIC VIOLENCE	520	300	400	300	75%
5299	TRANS GEN FUND--MISC FEES	2,936	2,700	2,500	2,700	108%
5435	TRAN TO 11-3285 GEN FD-INT			0		#DIV/0!
TOTAL EXPENSES		301,281	293,800	279,900	316,800	
NET CHANGE IN FUND BALANCE (REV/EXP)		26,803	0	16,000	0	
FUND BALANCE, BEGINNING OF YEAR		8,140	34,944	34,944	34,944	
FUND BALANCE, END OF YEAR		34,944	34,944	50,944	34,944	Fund Bal 11%

Sheriff's Fee

66

Item		Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027	INTEREST EARNED		5	5	5	100%
3268	SHERIFF'S FEES	50,033	36,000	35,000	36,000	103%
TOTAL REVENUE		50,033	36,005	35,005	36,005	
8534	FEES TO GENERAL FUND	53,851	35,000	35,000	36,000	103%
TOTAL EXPENSES		53,851	35,000	35,000	36,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-3,817	1,005	5	5	
FUND BALANCE, BEGINNING OF YEAR		3,962	145	145	1,150	
FUND BALANCE, END OF YEAR		145	1,150	150	1,155	

Prisoner Commissary

67

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2016	Year Ending November 30, 2017	Year Ending Appropriation 2017	Year Ending Appropriation 2018	Inc./Dec. 2017 to 2018
3027	INTEREST EARNED					#DIV/0!
3269	MONEY RECEIVED	25,880	15,000	30,000	25,000	83%
TOTAL REVENUE		<u>25,880</u>	<u>15,000</u>	<u>30,000</u>	<u>25,000</u>	
8535	COMMISSARY EXPENSES	23,775	12,000	30,000	25,000	83%
TOTAL EXPENSES		<u>23,775</u>	<u>12,000</u>	<u>30,000</u>	<u>25,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		2,105	3,000	0	0	
FUND BALANCE, BEGINNING OF YEAR		178	2,283	2,283	5,283	
FUND BALANCE, END OF YEAR		<u>2,283</u>	<u>5,283</u>	<u>2,283</u>	<u>5,283</u>	

Sheriff Trust Account

68

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2016	Year Ending November 30, 2017	Year Ending Appropriation 2017	Year Ending Appropriation 2018	Inc./Dec. 2017 to 2018
3027	INTEREST EARNED	-	0	0	0	#DIV/0!
3270	SHERIFF SALE AND BOND FEE	30,526	40,000	40,000	40,000	100%
TOTAL REVENUE		<u>30,526</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	
8536	SALE AND BOND DISBURESMENT	30,526	40,000	40,000	40,000	100%
TOTAL EXPENSES		<u>30,526</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	0	0	0	
FUND BALANCE, BEGINNING OF YEAR		5,562	5,562	5,562	5,562	
FUND BALANCE, END OF YEAR		<u>5,562</u>	<u>5,562</u>	<u>5,562</u>	<u>5,562</u>	

Trustee

69

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2016	Year Ending November 30, 2017	Year Ending Appropriation 2017	Year Ending Appropriation 2018	Inc./Dec. 2017 to 2018
3271	TRUSTEE PROPERTIES SALE	4,930	0	0	0	#DIV/0!
	TOTAL REVENUE	4,930	0	0	0	
8537	TAX SALE DISBURSEMENTS	8,181	0	0	0	#DIV/0!
	TOTAL EXPENSES	8,181	0	0	0	
	NET CHANGE IN FUND BALANCE (REV/EXP)	-3,251	0	0	0	
	FUND BALANCE, BEGINNING OF YEAR	2,832	-419	-419	-419	
	FUND BALANCE, END OF YEAR	-419	-419	-419	-419	

Probation Restitution

70

Item		Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027	INTEREST EARNED	0	0	0	0	#DIV/0!
3273	RESTITUTION FEE	1,300	0	100	0	0%
TOTAL REVENUE		1,300	0	100	0	
8539	RESTITUTION DISBURSEMENT	3,166	49	600	370	62%
TOTAL EXPENSES		3,166	49	600	370	
NET CHANGE IN FUND BALANCE (REV/EXP)		-1,866	-49	-500	-370	
FUND BALANCE, BEGINNING OF YEAR		2,286	420	420	371	
FUND BALANCE, END OF YEAR		420	371	-80	1	

Marriage Fund

71

Item		Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027	INTEREST EARNED	0	0	0	0	#DIV/0!
3274	MARRIAGE FUND INCOME	220	200	200	200	100%
TOTAL REVENUE		220	200	200	200	
8540	MARRIAGE FUND DISBURSEMENT	0	200	200	200	100%
TOTAL EXPENSES		0	200	200	200	
NET CHANGE IN FUND BALANCE (REV/EXP)		220	0	0	0	
FUND BALANCE, BEGINNING OF YEAR		1,448	1,668	1,668	1,668	
FUND BALANCE, END OF YEAR		1,668	1,668	1,668	1,668	

Coroners Fees

72

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2016	Year Ending November 30, 2017	Year Ending Appropriation 2017	Year Ending Appropriation 2018	Inc./Dec. 2017 to 2018
3027	INTEREST EARNED	43	10	30	10	33%
3140	CORONERS FEES	2,500	4,000	1,900	4,000	211%
TOTAL REVENUE		<u>2,543</u>	<u>4,010</u>	<u>1,930</u>	<u>4,010</u>	
5510	Disbursements	0	2,000	2,000	2,000	100%
TOTAL EXPENSES		<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		2,543	2,010	-70	2,010	
FUND BALANCE, BEGINNING OF YEAR		11,248	13,792	13,792	15,802	
FUND BALANCE, END OF YEAR		<u>13,792</u>	<u>15,802</u>	<u>13,722</u>	<u>17,812</u>	

K-9**73**

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2016	Year Ending November 30, 2017	Year Ending Appropriation 2017	Year Ending Appropriation 2018	Inc./Dec. 2017 to 2018
3027	INTEREST EARNED					#DIV/0!
3330	K-9 RECIEPTS	100	100	900	500	
3325	GRANT REIMBURSEMENTS	0	0	0	0	#DIV/0!
TOTAL REVENUE		<u>100</u>	<u>100</u>	<u>900</u>	<u>500</u>	
6089	K-9 EXPENSE	385	600	1,500	600	40%
TOTAL EXPENSES		<u>385</u>	<u>600</u>	<u>1,500</u>	<u>600</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		-285	-500	-600	-100	
FUND BALANCE, BEGINNING OF YEAR		2,790	2,505	2,505	2,005	
FUND BALANCE, END OF YEAR		<u>2,505</u>	<u>2,005</u>	<u>1,905</u>	<u>1,905</u>	

Transportation Grant

74

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED	0	0	0	0	#DIV/0!
3310 PUBLIC TRANS. GRANT	124,190	0	0	0	#DIV/0!
3340 FEDERAL PUB. TRANS GRA.	66,598	300,000	300,000	300,000	100%
TOTAL REVENUE	190,788	300,000	300,000	300,000	
5510 DISBURSMENTS	190,788	300,000	300,000	300,000	100%
TOTAL EXPENSES	190,788	300,000	300,000	300,000	
CHANGE IN FUND BALANCE (REV/EXP)	0	0	0	0	
FUND BALANCE, BEGINNING OF YEAR	0	0	0	0	
FUND BALANCE, END OF YEAR	0	0	0	0	

Failure To Appear

75

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2014	Year Ending November 30, 2015	Year Ending November 30, 2015	Year Ending November 30, 2016	Inc./Dec. 2015 to 2016
3027	INTEREST EARNED	16	10	6	10	#DIV/0!
3320	FAILURE TO APPEAR FEES	2,670	1,400	1,600	1,500	#DIV/0!
TOTAL REVENUE		2,686	1,410	1,606	1,510	
5506	DISBURSMENTS	-	-	-	-	0
TOTAL EXPENSES		-	-	-	-	
IET CHANGE IN FUND BALANCE (REV/EXP)		2,686	1,410	1,606	1,510	
FUND BALANCE, BEGINNING OF YEAR		3,528	6,214	6,214	7,624	
FUND BALANCE, END OF YEAR		6,214	7,624	7,820	9,134	

SEX OFFENDER REGISTRY FUND

76

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2016	Year Ending November 30, 2017	Year Ending Appropriation 2017	Year Ending Appropriation 2018	Inc./Dec. 2017 to 2018
3027	INTEREST EARNED	-	-	-	-	#DIV/0!
3196	SEX OFFENDER REGISTRY	1,712	900	-	900	#DIV/0!
TOTAL REVENUE		1,712	900	-	900	
8538	CHECKS WRITTEN	-	-	-	2,000	#DIV/0!
TOTAL EXPENSES		-	-	-	2,000	
IET CHANGE IN FUND BALANCE (REV/EXP)		1,712	900	0	-1,100	
FUND BALANCE, BEGINNING OF YEAR		-	1,712	1,712	2,612	
FUND BALANCE, END OF YEAR		1,712	2,612	1,712	1,512	

Veterans Assistance Commission

77

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2016	Year Ending November 30, 2017	Year Ending Appropriation 2017	Year Ending Appropriation 2018	Inc./Dec. 2017 to 2018
3001	REAL ESTATE TAX COLLECTION	-	-	-	44,800	#DIV/0!
		-	-	-	44,800	
TOTAL REVENUE						
5510	DISBURSMENTS	-	-	-	14,933	#DIV/0!
TOTAL EXPENSES		-	-	-	14,933	
IET CHANGE IN FUND BALANCE (REV/EXP)		-	0	0	29,867	
FUND BALANCE, BEGINNING OF YEAR		-	0	0	0	
FUND BALANCE, END OF YEAR		-	0	0	29,867	

Carroll County Five Year Capital Plan

Dept.	Inventory Item	Funding Source	2015	2016	2017	Planning Year 2018	2019	2020	2021	2022
Capital Projects										
Animal Control										
	Vehicle	Animal Control (Fund 27)				26,000				
GIS										
Health										
	Building Repairs	Health Dept.(Fund 54)	226,000	13,000		13,000				
County Highway Dept.										
	Equipment Vehicle and Attachments	Highway (Fund 14)	97,000	98,500		180,000				
Circuit Clerk										
Probation										
Sheriff										
	Squad Car	Court Security(Fund 37,31&43)	50,000	33,000		28,000	30,000	31,000		
Courthouse										
	Tuck Pointing	General (Fund 11)	20,000	23,000	20,000	30,000				
States Attorney										
Supervisor of Assessments										
Treasurer										
Zoning										
Emergency Services										
County Clerk										
	Voting Equipment	General (Fund 11)						100,000		
	copier	General (Fund 11)					7,000			
Total Routine Computer Replacement Requests			393,000	167,500	20,000	277,000	37,000	131,000	0	0

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 16th day of November, A.D., 2017.

Ayes: 8
Nays: —
Absent: 1

Gary P. Smel
Chair, County Board Member

Ken Reidel
County Board Member, Chairman

[Signature]
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., 2017 and ending on the 30th day of November, A.D., 2018.

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., 2017 and ending on the 30th day of November, A.D., 2018.

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

General County:	
Corporate	950,000
Liability Insurance (including Unemployment Ins.)	137,000
Agriculture Co-op Extension	75,000
Historical Society	6,200
County Highway	365,000
Matching	180,000
County Bridge	180,000
Community Mental Health	345,000
County Health	10,000
Illinois Municipal Retirement	450,000
Federal Social Security	247,000
Senior Citizens	85,000
Veterans Assistance Commission	44,800
	<u>3,075,000</u>
	Total
Ayes: <u>6</u>	
Nays: <u>2</u>	
Absent: <u>1</u>	

Adopted and passed the foregoing tax levies by a roll call vote of the County Board of Carroll County, Illinois, on November 16, 2017.

Kenn Reidel
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.

	MAX LEVY	2017 Estimated Levy	2017 Estimated Rate	2016 Estimated Levy	2016 Estimated Rate	2015 Levy	2015 Rate	2014 Levy	2014 Rate	2013 Levy	2013 Rate	2012 Levy	2012 Rate	2011 Levy	2011 Rate	2010 Levy	2010 Rate
General	931,500	950,000	0.27536	940,000	0.27633	940,000	0.27633	905,000	0.27508	880,000	0.27500	860,000	0.27830	858,692	0.27481	947,584	0.26833
Liability Insurance		137,000	0.03971	137,000	0.04027	167,000	0.04909	140,000	0.04255	215,000	0.06719	215,000	0.06825	212,000	0.06785	236,004	0.06683
Agri. Co-op Ext.	103,500	75,000	0.02174	75,000	0.02205	75,000	0.02205	75,000	0.02280	75,000	0.02344	75,000	0.02381	75,000	0.02400	75,007	0.02124
Historical Society	6,900	6,200	0.00180	6,200	0.00182	6,200	0.00182	6,200	0.00188	6,200	0.00194	6,200	0.00197	6,200	0.00198	6,215	0.00176
Highway	345,000	365,000	0.10580	355,000	0.10436	370,000	0.10877	350,000	0.10638	325,000	0.10156	320,000	0.10159	319,467	0.10224	353,141	0.10000
Matching	172,500	180,000	0.05217	175,000	0.05144	175,000	0.05144	170,000	0.05167	165,000	0.05156	160,000	0.05079	161,236	0.05160	176,571	0.05000
Bridge	172,500	180,000	0.05217	175,000	0.05144	175,000	0.05144	170,000	0.05167	165,000	0.05156	160,000	0.05079	161,236	0.05160	176,571	0.05000
Mental Health	345,000	345,000	0.10000	340,000	0.09995	339,000	0.09965	329,000	0.10000	320,000	0.10000	310,000	0.09841	319,467	0.10224	322,488	0.09132
County Health	258,750	10,000	0.00290	10,000	0.00294	10,000	0.00294	10,000	0.00304	36,500	0.01141	36,414	0.01156	36,414	0.01165	35,032	0.00992
IMRF		450,000	0.13043	430,000	0.12641	370,000	0.10877	370,000	0.11246	370,000	0.11563	365,000	0.11587	360,000	0.11521	353,035	0.09997
Social Security		247,000	0.07159	247,000	0.07261	247,000	0.07261	234,000	0.07112	232,000	0.07250	230,000	0.07302	230,000	0.07361	220,007	0.06230
Senior Citizens	86,250	85,000	0.02464	85,000	0.02499	83,000	0.02440	81,250	0.02470	75,000	0.02344	77,500	0.02460	80,000	0.02560	86,802	0.02458
VAC	103,500	44,800	0.01299														
Total		3,075,000	0.89130	2,975,200	0.87461	2,957,200	0.86932	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
		103.35%		100.61%		104.11%		99%		101.76%		99.84%		94.35%		101.07%	
		345,000,000		340,175,000		340,175,000		329,000,000		320,000,000		315,000,000		312,467,465		353,141,114	

Year	1998	1999	2000	2001	2002	2003	2004*	2005	2006	2007	2008
Total Levy	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	2,818,099
%Inc./Dec.		3.24%	11.62%	4.41%	3.61%	13.76%	4.97%	2.51%	-0.26%	-1.49%	27.13%
Total Rate	0.71380	0.67910	0.72070	0.72580	0.71260	0.75202	0.76590	0.75200	0.69700	0.64392	0.77869
EAV	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	361,903,228

Year	2009	2010	2011	2012	2013	2014	2015	2016	2017
Total Levy	2,956,778	2,988,457	2,819,712	2,815,114	2,864,700	2,840,450	2,957,200	2,975,200	3,075,000
%Inc./Dec.	4.92%	1.07%	-5.65%	-0.16%	1.76%	-0.85%	4.11%	0.61%	3.35%
Total Rate	0.80357	0.84625	0.90240	0.89369	0.89521875	0.863358663	0.869317263	0.874608657	0.891304348
EAV	367,955,010	353,141,114	312,467,465	315,000,000	320,000,000	329,000,000	340,175,000	340,175,000	345,000,000

Health Insurance

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.

Health Insurance Premium Information

				New Rates	
6027 General Fund	291,840	285,532	313,472	301,177	96%
6027 Highway	49,989	43,227	48,694	49,596	102%
6027 Health Department	28,341	29,064	34,782	28,341	81%
	370,170	357,823	396,948	379,113	96%

General Fund Reimbursement

Blue Cross	Base	2015-16 Per Emp./Mon.	Premium Over Base	Employee 20%	Employer 80%	Employer Per Emp./Year
	338.75	653.35 639.93	314.60	62.92	251.68	7,085.16

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%	40,000	114.29%	35,000	100.00%	13,000	100.00%	44,265	100.00%	50	100.00%	107,000	100.00%
2004	40,000	100.00%	40,000	100.00%	40,000	100.00%	35,000	100.00%	13,000	100.00%	45,265	102.26%	50	100.00%	107,000	100.00%
2005	40,000	100.00%	40,000	100.00%	40,000	100.00%	40,000	114.29%	13,000	100.00%	46,265	102.21%	50	100.00%	109,645	102.47%
2006	40,000	100.00%	40,000	100.00%	40,000	100.00%	40,000	100.00%	13,000	100.00%	47,265	102.16%	50	100.00%	112,057	102.20%
2007	41,400	103.50%	41,400	103.50%	41,400	103.50%	40,000	100.00%	13,000	100.00%	48,915	103.49%	50	100.00%	120,037	107.12%
2008	42,800	103.38%	42,800	103.38%	42,800	103.38%	40,000	100.00%	13,000	100.00%	50,565	103.37%	50	100.00%	120,037	100.00%
2009	44,200	103.27%	44,200	103.27%	44,200	103.27%	44,200	110.50%	14,000	107.69%	52,215	103.26%	50	100.00%	124,238	103.50%
2010	45,600	103.17%	45,600	103.17%	45,600	103.17%	45,600	103.17%	14,000	100.00%	53,865	103.16%	50	100.00%	128,959	103.80%
2011	46,970	103.00%	46,700	102.41%	46,700	102.41%	46,700	102.41%	14,500	103.57%	55,000	102.11%	50	100.00%	128,959	100.00%
2012	47,800	101.77%	47,800	102.36%	47,800	102.36%	49,500	106.00%	14,500	100.00%	56,200	102.18%	50	100.00%	128,959	100.00%
2013	48,900	102.30%	48,900	102.30%	48,900	102.30%	49,500	100.00%	15,000	103.45%	57,400	102.14%	55	110.00%	128,959	100.00%
2014	50,000	102.25%	50,000	102.25%	50,000	102.25%	50,000	101.01%	15,500	103.33%	58,600	102.09%	55	100.00%	128,959	100.00%
2015	51,500	103.00%	51,500	103.00%	51,500	103.00%	51,500	103.00%	16,000	103.23%	60,358	103.00%	55	100.00%	128,959	100.00%
2016	53,045	103.00%	53,045	103.00%	53,045	103.00%	53,045	103.00%	16,500	103.13%	62,169	103.00%	55	100.00%	128,959	100.00%
2017	54,636	103.00%	54,636	103.00%	54,636	103.00%	54,636	103.00%	17,000	103.03%	64,034	103.00%	55	100.00%	128,959	100.00%
2018	56,275	103.00%	56,275	103.00%	56,275	103.00%	56,275	103.00%	17,500	102.94%	65,955	103.00%	55	100.00%	128,959	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 1st through November 30th. (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 30th 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
2017-18**

The Carroll County budget process is a year long event with the results of the final 2017-18 County budget. The process will seek involvement from the County Board, 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. Review and Public Discussion
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
Step 1 Department Participation in Budget Preparation		
6/28/17	Adm	Issue budget request worksheets to department heads, etc.
7/29/17	Dept. Heads	Return budget request worksheets to Administrator
8/11/17	Treasurer/Adm	August revenues and expenses with budget to actual and general ledger to Administrator
Target Date	Responsibility	Task
Step 2 Review and Public Discussion		
8/17/17	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
9/7/17 9/21/17 10/5/17	Board/Adm/Dept's	Additional meetings to go over budget and make changes and recommendations. Discuss and/or set tax rates.
10/13/17	Adm	Prepare final budget and send to Board
10/19/17	Board/Adm	Review final draft and make any last changes before public display.

Step 3 County Board Review and Approval

10/19/17	Adm	Deliver tentative budget document to County Clerk for public display (at least 15 days prior to November County Board meeting)
10/30/17	County Clerk	Notify paper of 105% notice (if necessary) (between 7 and 14 days prior to budget hearing)
11/16/17	County Board	Review, revise and act on the Budget and Levy Ordinance
No later then 12/30/2017	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.