

CARROLL COUNTY, ILLINOIS
Combined Budget and Appropriation Ordinance
and Tax Levy
for the year ending November 30, 2010

Adopted November 19, 2009

County Board

Rodney Fritz, Chair
Judith Gray, Vice-Chair

Cheryl Cole
Edie Block
Gerald Bork
Kurt Dreger
James Hazelbower
Paul Hartman
Sharon Hook

Shawn Picolotti
Ronald Preston
Juanita Randklev
Kevin Reibel
Joyce Schubert
Charles Wemstrom

Elected Officials

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

Appointed Department Heads

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

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Introduction

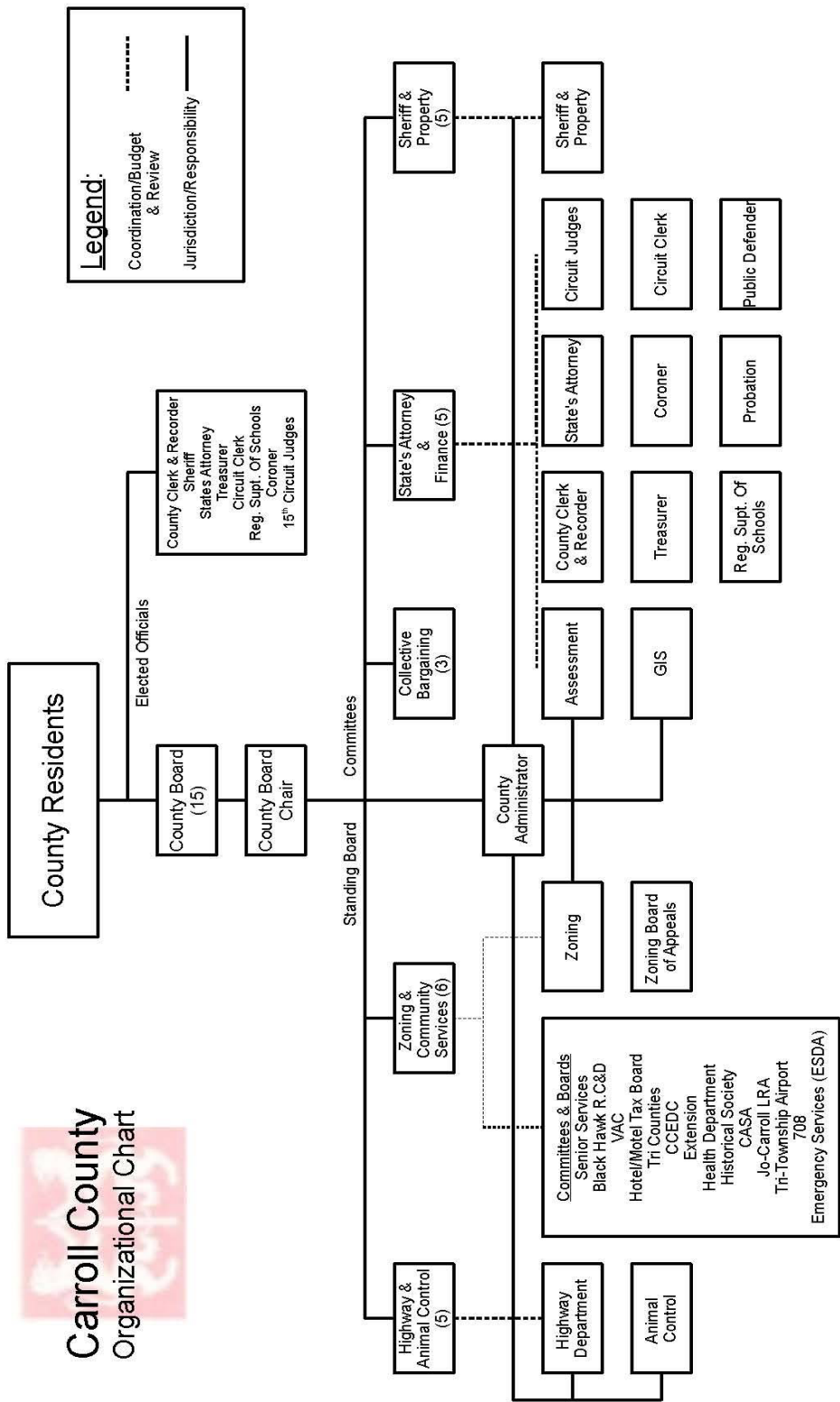
The following document contains the Appropriation, Annual Budget and Tax Levy Ordinances for Carroll County, Illinois. Two actual documents are being approved by the County Board within this document. They are the Combined Budget and Appropriations Ordinance and the Tax Levy Ordinance. Within the pages of these documents 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, 2009 to November 30, 2010.

Combined Budget and Appropriations Ordinance

All funds being appropriated by the County are listed by fund starting on page 7. The budget by fund is then broken out listing revenues and expenses that are anticipated for the fiscal year. Currently Carroll County has fifty seven funds making up the full County Budget and can be found between pages 9 and 89. The Budget is prepared on a cash basis budget and is later adjusted to a modified accrual by our Auditors during the audition process.

Tax Levy Ordinance

Funds needed by the County as planned for in the above budget from property taxes, will be approved and levied through this ordinance. Each levy is limited by State Statute and if the combined total exceeds an increase of 5% or more then a Truth in Taxation Hearing would be required. The 2009 Tax levy ordinance 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, 2009, through November 30, 2010.

Fund	Actual	Estimated	2008-09	2009-10	
	Year Ended November 30, 2008	Year Ending November 30, 2009	Appropriation 2009	Appropriation 2010	
11 General County	3,408,928	3,554,347	3,826,915	3,680,214	96%
13 Bridge Aid	314,341	354,518	500,000	710,000	142%
14 County Highway	1,048,356	1,034,059	935,000	1,036,600	111%
15 Township Motor Fuel	667,501	625,602	0	625,600	#####
16 County Motor Fuel	544,375	657,171	957,800	749,994	78%
17 TWP County Bridge	52,518	127,700	0	162,500	#####
18 Matching	33,190	69,400	800,000	1,050,000	131%
19 Social Security	202,204	238,629	238,629	310,650	130%
20 Illinois Municipal Retirement	268,513	317,276	317,276	391,407	123%
21 Law Library	10,732	7,000	10,000	4,000	40%
22 Court Automation	6,945	10,344	11,000	13,397	122%
23 County Recorder's Automation	18,864	5,000	15,000	16,400	109%
24 Non Resident Heir	140	146	0	150	#####
25 County Building	29,427	0	0	0	#####
26 Community Mental Health	326,509	334,400	339,900	328,000	96%
27 Animal Control	5,166	6,865	0	6,425	#####
28 Electronic Monitoring	0	0	0	0	#####
29 Vital Records Automation	2,311	1,500	1,500	1,500	100%
30 Senior Citizens Fund	74,329	84,474	85,557	84,500	99%
31 DUI Enforcement Equipment	2,202	6,000	10,000	10,000	100%
32 Probation Service Fee	18,203	10,679	19,376	32,676	169%
34 Liability Insurance	144,680	153,234	153,734	152,975	100%
35 Payroll Escrow	0	0	0	0	#####
36 Payroll	0	0	0	0	#####
37 Public Safety Tax	275,000	285,000	285,000	310,000	109%
38 Treasurer Fee	0	0	0	0	#####
39 Tax Sale Automation	0	0	0	5,500	#####
40 Tourism Promotion (Hotel Motel)	30,735	31,744	42,500	42,900	101%
41 911 Fund	233,307	241,690	234,000	231,500	99%
42 Drug Fines	3000	2	5000	4	0%
43 Court Security Fee	18,161	22,000	35,724	36,724	103%
44 Geographic Information Systems	46,259	42,900	50,360	43,900	87%
45 States Attorney Task Force	3,000	7,229	14,000	12,459	89%
46 Rental Housing	28692	31500	31500	31500	100%
47 Document Storage Fee	20,761	17,544	6,000	8,000	133%
48 States Attorney Continuing Ed. Resolution	0	0	0	0	#####

49	Maint. and Child Support Collection	8,735	16,140	15,040	15,194	101%
50	Circuit Clerk	0	0	0	3,000	#####
51	Special Computer Upgrade	90,940	20,200	20,200	20,220	100%
52	GIS Resolution Fee	35,000	40,000	40,000	40,000	100%
53	States Attorney VOCA	15,195	12,465	12,465	14,958	120%
54	County Health	326,057	346,101	379,022	384,174	101%
55	Grants Fund	20,262	637	22,000	0	0%
56	Pet Population Control	0	0	0	0	#####
57	Circuit Clerk Operation and Adm.	0	0	0	1,500	#####
58	Squad Car Acq. And Maint.	0	0	0	2,500	#####
59	Victims Impact	82	750	1,000	1,000	100%
62	Tax Redemption	0	325,000	0	325,000	#####
63	Death & Fetal Death Fees	0	15,000	15,000	15,000	100%
64	Clerk and Records Fee	0	250,000	0	236,000	#####
65	Inheritance Tax	0	0	0	0	#####
66	Sheriff's Fees	0	26,863	0	26,863	#####
67	Prisoner Commissary	0	9,148	0	8,500	#####
68	Sheriff Trust Account	0	26,050	0	26,050	#####
70	Probation Restitution	0	1,000	1,000	1,000	100%
71	Marriage	0	80	0	160	#####
90	Tax Collection	0	0	0	0	#####
	County Historical Society	6,115	6,189	6,189	6,200	100%
	County Agricultural Extension Service	92,000	91,815	91,815	82,642	90%
Total Appropriated		8,432,735	9,465,391	9,529,502	11,299,436	

Less Interfund Transfers Out

11	General County	115,000	50,000	50,000	0	0%
19	Social Security	13,708	15,022	15,022	15,071	100%
20	Illinois Municipal Retirement	18,421	16,936	16,936	24,074	142%
22	Court Automation	0	0	0	397	#####
23	County Recorder's Automation	10,110	0	0	0	#####
29	Vital Records Automation	1,008	0	0	0	#####
32	Probation Service Fee	9,778	7,622	12,376	25,676	207%
37	Public Safety Tax	275,000	285,000	285,000	310,000	109%
40	Tourism Promotion (Hotel Motel)	1,229	2,000	1,600	2,000	125%
41	911 Fund	98,368	97,905	94,000	98,500	105%
45	States Attorney Task Force	0	1,229	0	2,459	#####
49	Maint. and Child Support Collection	5,255	6,340	5,240	5,394	103%
50	Circuit Clerk	0	0	0	3,000	#####
52	GIS Resolution Fee	35,000	40,000	40,000	40,000	100%
57	Circuit Clk. Oper. & Admin.	0	0	0	1,500	#####
58	Squad Car Acquisition and Maint.	0	0	0	2,500	#####
Transfers Out		582,877	522,054	520,174	530,571	
Net appropriations		7,849,858	8,943,337	9,009,328	10,768,865	

Adoption of the Combined Budget and Appropriation Ordinance is a combination of the Appropriations and Budget contained within pages 7 to 93 of this document. The signature page is located on page 93.

Section Two: Budget By Funds

General Fund Description and Summary

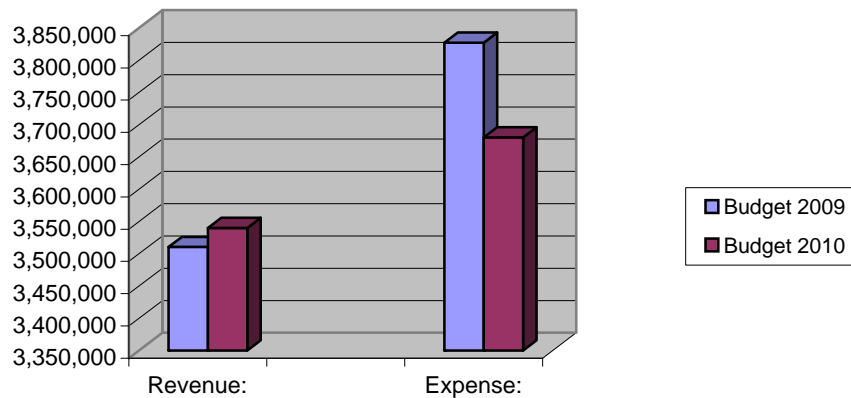
The General Fund accounts for several County Departments and services provided by the County. Operational funds, in full or in part, for the County Clerk and Recorder, Treasurer, Administration, County Board, Zoning, Supervisor of Assessments, Sheriff, Circuit Clerk, Animal Control, Coroner, Judicial,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

This budget and the 2008-09 budget have been a challenge for County due the loss of income from one major business that left the unincorporated county taking almost \$500,000 from our General Fund revenue stream. Adding to the revenue problem, the State revenue sources have been reduced. However, with strong management and conservative spending from the Board and Department leaders we now see the County nearly eliminating the \$300,000 planned deficit for the year ending November 30, 2009 budget.

Summary for Budget Year Ending November 30, 2010:

	<u>Budget 2009</u>	<u>Budget 2010</u>
Revenue:	3,510,486	3,540,117
Expense:	3,826,915	3,680,214

General Fund Budget Comparison



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

	<u>Budget 2009</u>	<u>Budget 2010</u>
Courthouse	26,809	26,553
Assessment	127,530	137,025
Treasurer	133,380	138,875
Clerk and Recorder	122,915	128,410
Zoning	26,737	27,540
Coroner	14,000	14,000
Animal Control	25,146	25,876
Sheriff	1,032,113	990,137
Emergency Services	22,747	23,428
Public Defender	38,606	39,764
Probation	113,359	116,760
States Attorney	195,860	203,752
Circuit Clerk	148,320	158,687
Administrator	65,000	66,950
	<u>2,092,522</u>	<u>2,097,757</u>

Health Insurance Per Individual

	<u>2008-09</u>	<u>2009-10</u>
County Portion	5,092	5,332
		4.7% Inc.
Total cost plus employee contrib.	5,349	5,600

Monthly Break down

	Total	445.75			County Portion
Base	338.75	20%	80%		
	107	21.4	85.6		424.35



Salaries 2010

- Courthouse
- Assessment
- Treasurer
- Clerk and Recorder
- Zoning
- 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, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3001 REAL ESTATE TAX COLLECTION	447,508	997,000	973,500	993,479	102%
3002 MOBILE HOME TAX COLLECTION	493	1,200	1,200	1,200	100%
3003 PERSONAL PROPERTY REPLACEMENT	146,836	113,600	130,000	113,000	87%
3005 FEES-TREASURERS	2,572	4,900	2,000	4,500	225%
3008 STATES ATTORNEY REIMBURSEMENT	63,432	113,000	110,000	116,064	106%
3009 STATE-GRANTS IN AID	55,767	58,000	55,000	41,400	75%
3010 STATE-PROB SALARY SUBSIDY	7,923	12,000	12,000	7,310	61%
3011 STATE SOA SALARY REIM	21,283	22,100	22,100	22,800	103%
3012 STATE ESDA FUND REIM	10,693	11,087	10,000	11,000	110%
3013 STATE INCOME TAXES	644,393	536,000	625,000	585,000	94%
3014 STATE ELEC JUDGE REIM	2,475	9,225	5,000	4,275	86%
3015 INHERITANCE TAX INCOME	10,315	0	2,000	500	25%
3016 STATES ATTORNEY FEES	5,687	5,000	7,000	5,000	71%
3017 FINES - CIRCUIT CLERK	66,212	78,000	65,000	78,000	120%
3018 PUBLIC DEFENDER INCOME	18,148	14,000	13,000	14,000	108%
3019 SALE OF PLAT BOOKS	1,655	1,000	500	1,000	200%
3020 COUNTY 1% SALES TAX	108,049	104,000	90,000	104,000	116%
3021 COUNTY .25% SALES TAX	291,391	310,000	310,000	310,000	100%
3027 INTEREST EARNED	30,872	18,000	30,000	18,000	60%
3029 CIR CL-INT/CHKG-FGIC-CHILD SUP	241	2,000	0	1,000	#DIV/0!
3030 INTEREST-CO COLL/DELINQ/INLIEU	814	0	0	0	#DIV/0!
3031 ZONING & PERMIT INCOME	16,245	20,400	16,000	16,000	100%
3032 JUDICIAL FUND - RESOLUTIONS	2,651	3,000	2,750	3,000	109%
3034 EMPLOYEES INS REIMBURSEMENTS	16,749	21,000	10,000	18,000	180%
3036 MISCELLANEOUS INCOME	6,225	1,500	15,000	1,500	10%
3037 DELINQUENT TAXES - PENALTIES	51,815	95,000	65,000	52,000	80%
3039 CARROLL CO - DOG FEES, FINES	0	0	0	0	#DIV/0!
3040 ILEC - WORK RELEASE INCOME	3,381	7,500	3,000	6,500	217%
3042 SOA--NOTARY FEES-INCOME	6,764	6,500	7,000	6,500	93%
3043 CABLE TV FRANCHISE FEES	9,954	10,000	10,000	10,000	100%
3044 TRANSFER FROM TOUR5% TREAS FEE	1,229	2,000	1,600	2,000	125%
3045 FEES COLLECTED	10,110	0	0	0	#DIV/0!
3046 CORPS OF ENGINEERS--CAUSEWAY	0	12,268	12,000	12,000	100%
3048 TRANSFER FROM PROB SERVICE FEE	9,778	12,376	12,376	13,176	106%
3052 STATE--LOCAL USE TAX	89,172	94,000	90,000	100,000	111%
3055 TRANSFER FROM VITAL RECORDS FD	1,008	0	0	0	#DIV/0!
3058 TRANSFER FROM PUB SAFETY TAX	275,000	285,000	285,000	310,000	109%
3059 FEES - TRANSFER STATION	7,086	6,800	7,500	6,500	87%
3061 FOREIGN SHERIFF FEES	882	600	1,000	500	50%
3067 JUDGE--PLACEMENT REIMBURSEMENT	554	0	1,000	250	25%
3069 JAIL TELEPHONE--COLLECT CALLS	1,197	500	2,700	1,000	37%
3075 CIR CL--ARRESTEE'S MEDICAL FEE	1,554	2,000	2,300	2,000	87%
3076 TRANSFER FROM SQUAD CAR F. 50				2,500	
3077 MULTI-TOWNSHIP--ASSESSING	16,918	19,660	19,660	31,383	160%
3078 TRANSFER FROM CHD. SUP. CIR CLK	4,500	4,500	4,500	4,500	100%

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3080 TRANSFER FROM 911 WGE REIM DIS	79,129	70,000	68,000	72,000	106%
3083 MINOR HOUSING	1,939	1,200	2,500	1,500	60%
3089 CIR CLERK--BLOOD TEST FEE	400	0	50	50	100%
3091 SHERIFF--HIREBACK	0	500	500	500	100%
3092 TRANSFER FROM 911 INS REIMB	7,028	13,500	13,500	14,000	104%
3100 TAX SALE INDEMNITY FEES	2,820	2,500	250	2,000	800%
3101 MISC CTYS-HOUSING JAIL INMATES	0	0	0	0	#DIV/0!
3105 US FISH/WILDLIFE-REFUGE REV SH	5,043	4,000	2,000	4,000	200%
3215 CIR CLERK--GENERAL FEE-38.675%	17,139	19,000	17,000	18,500	109%
3216 CIR CLERK-MISC INCOME	557	200	0	500	#DIV/0!
3218 CO CLERK--FEES	163,903	187,000	185,000	195,000	105%
3219 SHERIFF--FEES	61,626	50,000	75,000	60,000	80%
3220 CIRCUIT CLERK--FEES	94,944	99,000	92,000	99,000	108%
3225 INSURANCE CLAIMS--GEN FD		4,500	0	2,000	#DIV/0!
3230 COURTHOUSE POP MACHINE INC	1,941	2,000	3,000	2,000	67%
3236 TRANSFER OF A/P INTEREST	0	0	0	0	#DIV/0!
3238 REIMB FROM SINNISSIPPI GRANT	0	0	0	0	#DIV/0!
3240 REIMB--PUBLIC DEFENDER SALARY	20,561	19,053	20,000	20,000	100%
3241 ST ATTY PRISON REIMBURSEMENT	0	0	0	0	#DIV/0!
3244 CO CLERK-INTEREST-MULTI ACCTS	142	0	0	0	#DIV/0!
3245 MEDIACOM	0	0	0	0	#DIV/0!
3246 REIMB-EARLY VOTING EXPENSES	0	3,060	0	0	#DIV/0!
3029 TRANSFER FROM FUND 50				3,000	
3280 TRANSFER FUND 57				1,500	
3281 VAC REIM				10	
3282 TRANSFER FROM PROB SER. SPECIAL				12,500	
3247 CIR CLERK--OPERATION ADD-ONS	0	0	0	0	#DIV/0!
3252 TRANSFER FROM ST ATTY CONT ED	0	0	0	0	#DIV/0!
3253 TRANSFER FROM CO OFFICES FUND	29,427	0	0	0	#DIV/0!
3260 HIGHLAND C C -RENT-PTE	700	1,200	0	1,200	#DIV/0!
3275 SHERIFF-INT-TIME-CAPSULE/CD	0	20	0	20	#DIV/0!
TOTAL REVENUE	2,956,830	3,491,449	3,510,486	3,540,117	

General Fund EXPENSES

11

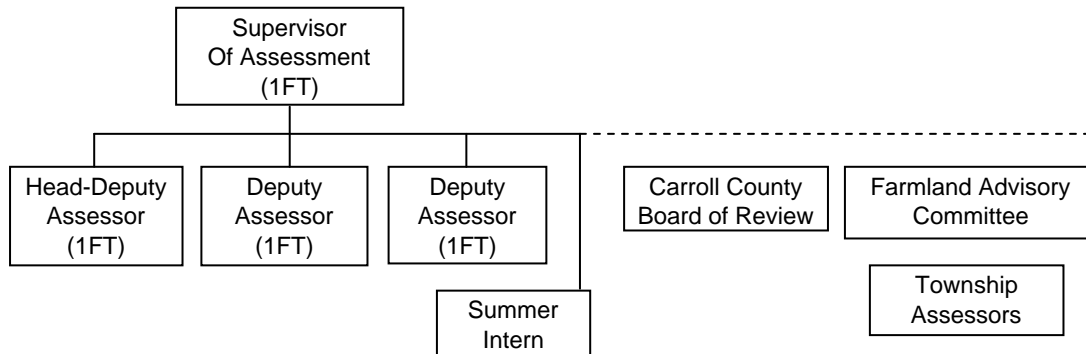
Item		Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
01	COURTHOUSE UPKEEP					
5002	JANITOR	24,012	24,809	24,809	25,553	103%
5003	REPAIRS & MAINTENANCE	47,756	47,000	35,000	35,000	100%
	COURTHOUSE UPKEEP CONT.	71,768	71,809	59,809	60,553	
5004	UTILITIES--ELECTRICITY & WATER	35,428	43,000	40,000	40,000	100%
5005	UTILITIES--TELEPHONE	27,419	25,500	27,000	27,000	100%
5006	UTILITIES--GAS	11,606	8,700	20,000	15,000	75%
5008	CARPETING & COURTYARD	3,639	500	5,000	5,000	100%
5026	HVAC MAINTENANCE CONTRACT	0	22,000	22,000	21,515	98%
5436	COURTHOUSE IMPROVEMENT	6,515	58,000	68,000	38,000	56%
5437	PART-TIME JANITOR	9,423	11,032	11,032	11,363	103%
5438	JANITOR OVERTIME	138	200	2,000	1,000	50%
6027	HEALTH/LIFE INSURANCE	4,885	5,200	5,200	5,400	104%
	DEPT. SUBTOTAL	99,053	174,132	200,232	164,278	
02	SUPPLIES AND RENTALS					
5319	RENTALS & LEASE	30,186	6,000	35,000	14,000	40%
5323	PRINTING, SUPPLIES & POSTAGE	14,525	12,000	15,000	13,000	87%
	DEPT. SUBTOTAL	44,711	18,000	50,000	27,000	
03	OFFICE EQUIPMENT AND MAINTENANCE					
5025	OFFICE EQUIPMENT MAINTENANCE	13,166	7,900	13,000	12,000	92%
	DEPT. SUBTOTAL	13,166	7,900	13,000	12,000	
04	COUNTY BOARD SERVICES					
5320	PER DIEM ALLOWANCE	29,400	27,100	35,000	34,000	97%
5422	TRAVEL, DUES & SUPPLIES	7,435	4,200	17,500	6,000	34%
	DEPT. SUBTOTAL	36,835	31,300	52,500	40,000	

General Fund EXPENSES

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Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
05 SUPERVISOR OF ASSESSMENTS					
5009 CLERKHIRE SALARIES	73,049	75,330	75,330	79,425	105%
5012 TRAVEL	4,879	3,426	7,200	7,000	97%
5014 EDUCATION	920	367	1,500	1,000	67%
5017 INDUSTRIAL APPRAISAL CONTRACT	1,000	2,935	10,000	7,000	70%
5018 FARMLAND ADVISORY COM	212	93	300	300	100%
5024 DUES	300	350	400	400	100%
5027 APPRAISAL SOFTWARE	0	10,250	10,700	11,000	103%
5028 CAPITAL PUR-APPRAISAL SOFT.	0	0	4,000	0	0%
5310 SALARY--SOA	46,862	44,200	44,200	45,600	103%
5321 CLERKHIRE--OVERTIME PAY	5,929	9,000	8,000	12,000	150%
5323 PRINTING, SUPPLIES & POSTAGE	19,501	19,971	20,000	20,000	100%
6027 HEALTH/LIFE INSURANCE	16,238	18,776	20,000	21,600	108%
DEPT. SUBTOTAL	168,890	184,698	201,630	205,325	

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 for Fiscal Yr. 12/1/09-11/30/10

Position	Current Hourly Rate	2009-10 Hourly Rate	Current Yearly Salary	2009-10 Yearly Salary
Head-Deputy Assessor	15	16	27,882	29,247
Deputy Assessor	15	16	27,882	29,247
Deputy Assessor	11	12	19,565	20,930
			75,330	79,425

General Fund EXPENSES

11

Item		Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
06	BOARD OF REVIEW					
5012	TRAVEL	1,122	200	1,200	600	50%
5014	EDUCATION	0	0	200	200	100%
5311	SALARY--BOARD OF REVIEW	6,280	9,000	9,000	9,000	100%
5323	PRINTING, SUPPLIES & POSTAGE	1,436	1,838	1,500	1,850	123%
	DEPT. SUBTOTAL	8,838	11,038	11,900	11,650	
07	ELECTIONS					
5019	JUDGES, BALLOTS & SUPPLIES	113,495	131,600	150,000	128,000	85%
5020	CLERK'S OFFICE OVERTIME	4,608	1,700	5,000	5,000	100%
5021	MOTOR VOTER REGISTRATION	478	1,700	5,000	4,500	90%
5022	HELP AMERICA VOTE ACT	676	5,000	9,000	8,100	90%
	DEPT. SUBTOTAL	119,257	140,000	169,000	145,600	
08	BONDS - COUNTY OFFICERS					
5328	BONDS FOR COUNTY OFFICERS	949	1,000	2,200	1,500	68%
	DEPT. SUBTOTAL	949	1,000	2,200	1,500	
09	PERMANENT REGISTRATION					
5329	PERMANENT REGISTRATION	5,488	6,000	8,000	7,200	90%
	DEPT. SUBTOTAL	5,488	6,000	8,000	7,200	
10	ACCOUNTING SERVICE & AUDIT					
5023	ACCOUNTING SERVICE & AUDIT	47,100	48,500	38,000	30,000	79%
	DEPT. SUBTOTAL	47,100	48,500	38,000	30,000	
11	REIMBURSABLE INS - SEE #11-3034					
6049	REIMBURSABLE INS-SEE #11-3040	16,749	20,539	10,000	24,500	245%
	DEPT. SUBTOTAL	16,749	20,539	10,000	24,500	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
12 COUNTY TREASURER					
5009 CLERKHIRE SALARIES	84,875	89,180	89,180	93,275	105%
5010 DUES	0	210	210	210	100%
5012 TRAVEL	0	0	500	250	50%
5014 EDUCATION	0	0	500	350	70%
5323 PRINTING, SUPPLIES & POSTAGE	19,046	19,586	19,000	20,000	105%
6002 SALARY--TREASURER	42,746	44,200	44,200	45,600	103%
6027 HEALTH/LIFE INSURANCE	17,605	18,283	20,000	21,600	108%
DEPT. SUBTOTAL	164,272	171,459	173,590	181,285	

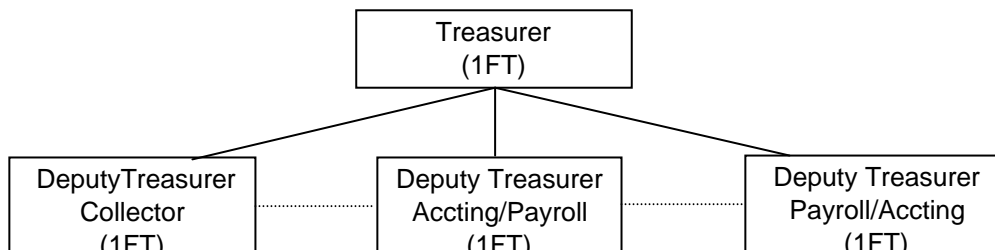
The County Treasurer's Office has the following responsibilities:

- 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

4

Department Organizational Chart



Contractual Employees: Carpenters Union No. 790 Salaries for Fiscal Yr. 12/1/09-11/30/10

Position	Current Hourly Rate	2009-10 Hourly Rate	Current Yearly Salary	2009-10 Yearly Salary
Deputy Treasurer-Collector (35 hrs/wk)	17.71	18.46	32,232.20	33,597.20
Deputy Treasurer-Accting/Payroll(35 hrs/wk)	15.97	16.72	29,065.40	30,430.40
Deputy Treasurer-Payroll/Accting(35 hrs/wk)	15.32	16.07	27,882.40	29,247.40
			89,180.00	93,275.00

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
13 COUNTY CLERK AND RECORDER					
5009 CLERKHIRE SALARIES	74,410	78,715	78,715	82,810	105%
5010 DUES	380		400	400	100%
5012 TRAVEL	975	1,500	2,000	2,000	100%
5014 EDUCATION	-94	800	1,500	1,350	90%
5323 PRINTING, SUPPLIES & POSTAGE	7,473	8,000	12,500	10,500	84%
6027 HEALTH/LIFE INSURANCE	17,605	20,000	20,000	21,600	108%
6030 BOOK REPAIRS	14,997	15,000	15,000	5,000	33%
6031 RECORDERS-TRANSACTION FEE	10,110	12,000	0	12,500	#DIV/0!
6036 FEE STUDY	5,500				
6033 VITAL RECORDERS RESOLUTION	1,008	0	0	0	#DIV/0!
6063 SECRETARY SALARIES	0	0	0	0	#DIV/0!
6068 DEED STAMPS	43,550	55,000	65,000	60,000	92%
6074 SALARY-COUNTY CLERK	42,746	44,200	44,200	45,600	103%
DEPT. SUBTOTAL	218,660	235,215	239,315	241,760	

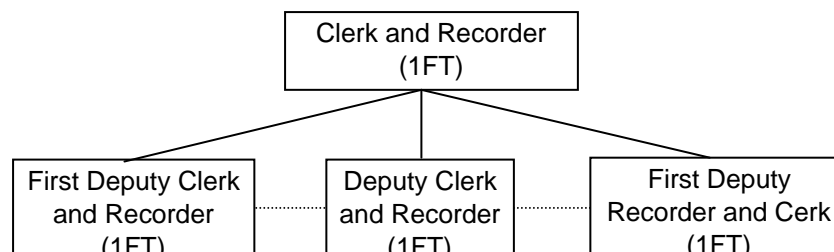
Department Discription:

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 for Fiscal Yr. 12/1/09-11/30/10

Position	Current Hourly Rate	2009-10 Hourly Rate	Current Yearly Salary	2009-10 Yearly Salary
First Deputy Clerk and Recorder (35 hrs/wk)	14.57	15.32	26,517.40	27,882.40
First Deputy Recorder and Clerk (35 hrs/wk)	14.30	15.05	26,026.00	27,391.00
Deputy Clerk and Recorder (35 hrs/wk)	14.38	15.13	26,171.60	27,536.60
			78,715.00	82,810.00

General Fund EXPENSES

11

Item		Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
14	CAPITAL EQUIPMENT PURCHASE					
6032	CAPITAL EQUIPMENT PURCHASE	19,740	8,100	9,600	9,600	100%
	DEPT. SUBTOTAL	19,740	8,100	9,600	9,600	
15	CONTINGENCY					
5352	CONTINGENCY	0	0	31,900	55,000	172%
	DEPT. SUBTOTAL	0	0	31,900	55,000	
16	LITIGATION EXPENSE					
6034	LITIGATION EXPENSE	4,242	17,200	25,000	25,000	100%
	DEPT. SUBTOTAL	4,242	17,200	25,000	25,000	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
17 ZONING					
5010 DUES	130	150	200	200	100%
5011 TRAINING--ZONING	348	350	700	700	100%
5012 TRAVEL	1,345	1,400	1,950	1,950	100%
5323 PRINTING, SUPPLIES & POSTAGE	699	700	1,400	1,400	100%
5423 TRAVEL--BOARD OF APPEALS	328	185	950	950	100%
6027 HEALTH/LIFE INSURANCE	66	100	100	100	100%
6035 BOARD OF APPEALS	1,350	750	3,000	3,000	100%
6041 NOXIOUS WEED ADMINISTRATION	395	395	500	500	100%
6042 PUBLICATIONS	390	200	1,200	1,200	100%
6075 ZONING-SALARY (1FT)	25,671	26,737	26,737	27,540	103%
DEPT. SUBTOTAL	30,722	30,967	36,737	37,540	

The specific duties of the zoning officer 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, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
18 CORONER					
5010 DUES	0	300	300	300	100%
5012 TRAVEL	649	300	800	800	100%
5323 PRINTING, SUPPLIES & POSTAGE	400	0	500	500	100%
6003 DEPUTY CORONER--SALARIES	1,400	1,800	1,800	1,800	100%
6013 CORONER TRAINING CLASSES	637	300	800	800	100%
6038 AUTOPSIES	6,874	4,000	5,900	5,900	100%
6058 SALARY-CORONER	13,000	14,000	14,000	14,000	100%
6069 COURT REPORTER	209	0	500	500	100%
DEPT. SUBTOTAL	23,169	20,700	24,600	24,600	

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	0	1,200	#DIV/0!
5323 PRINTING, SUPPLIES & POSTAGE	2,605	2,450	2,500	2,700	108%
6027 HEALTH/LIFE INSURANCE	4,885	5,145	5,200	5,400	104%
6039 AUTO, TELEPHONE & SUPPLIES	2,811	3,320	3,500	3,700	106%
6059 SALARY-DOG CATCHER	23,366	24,346	24,346	25,076	103%
6061 PART-TIME SALARY	1,710	1,800	1,800	1,800	100%
6062 OVERTIME FOR FULL-TIME EMPL	152	500	800	800	100%
6072 PETTY CASH-SMALL ITEMS	214	300	300	600	200%
6078 UNIFORMS	0	300	300	400	133%
DEPT. SUBTOTAL	35,743	38,161	38,746	41,676	

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

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
20 COUNTY SHERIFF					
5010 DUES	575	575	800	800	100%
5012 TRAVEL	0	0	600	600	100%
5323 PRINTING, SUPPLIES & POSTAGE	11,601	14,000	15,100	13,000	86%
6005 SALARY--CHIEF DEPUTY	44,395	46,800	46,800	48,204	103%
6014 HIREBACK PAY	744	3,000	5,000	5,000	100%
6027 HEALTH/LIFE INSURANCE	116,015	128,500	128,500	135,000	105%
6043 PRISONER CARE	17,680	23,000	19,000	23,000	121%
6044 SQUAD CARE MAINTENANCE	13,366	16,000	19,000	12,500	66%
6046 UNIFORMS	10,624	11,000	12,000	10,000	83%
6037 WEAPONS & AMMO				2,000	
6047 RADIO CONTRACT & REPAIRS	2,708	2,800	3,000	3,000	100%
6048 TRAINING FEES	7,101	8,500	13,000	10,000	77%
6050 K-9 STIPEND	38,136	38,290	38,290	2,460	6%
6051 SHERIFF--FUEL	40,619	25,000	40,000	35,000	88%
6052 EXTRADITION EXPENSE	1,432	200	10,000	2,500	25%
6053 SHERIFF--HOLIDAY PAY	40,251	42,092	42,092	42,092	100%
6060 SALARY-SHERIFF	50,502	52,215	52,215	53,865	103%
6064 DEPUTIES--FOP SALARIES	699,115	729,500	264,056	264,056	100%
6079 JAILERS--FOP SALARIES	0		196,435	196,435	100%
6080 DISPATCH--FOP SALARIES	0		288,725	288,725	100%
6065 DEPUTIES--FOP OVERTIME	76,063	75,000	80,000	26,250	33%
6081 JAILERS--FOP OVERTIME	0		0	19,500	#DIV/0!
6082 DISPATCH--FOP OVERTIME	0		0	29,250	#DIV/0!
6083 INVESTIGATOR ON CALL				400	
6066 SHERIFF--OTHER SALARIES	10,402	10,849	10,849	11,174	103%
6067 OTHER SALARIES--P/T PAY	5,297	10,000	16,000	12,000	75%
6073 DIETING OF PRISONERS	36,768	37,000	40,000	39,000	98%
6076 CT SECURITY SALARY (40%)	7,652	9,000	10,920	10,920	100%
6077 PRISONER HOUSING-OUT OF CTY	0	5,000	5,000	5,000	100%
6253 K-9 MAINTENANCE	0	220	1,500	1,000	67%
6254 K-9 OVERTIME WAGES	2,186	2,000	2,500	2,300	92%
8217 SHERIFF'S SQUAD CAR PURCHASE	31,106	28,224	29,000	0	0%
DEPT. SUBTOTAL	1,264,338	1,318,765	1,390,382	1,305,031	
21 VILLAGE OF THOMSON					
7049 THOMSON--POLICING CAUSEWAY	10,912	12,268	11,000	11,000	100%
DEPT. SUBTOTAL	10,912	12,268	11,000	11,000	

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

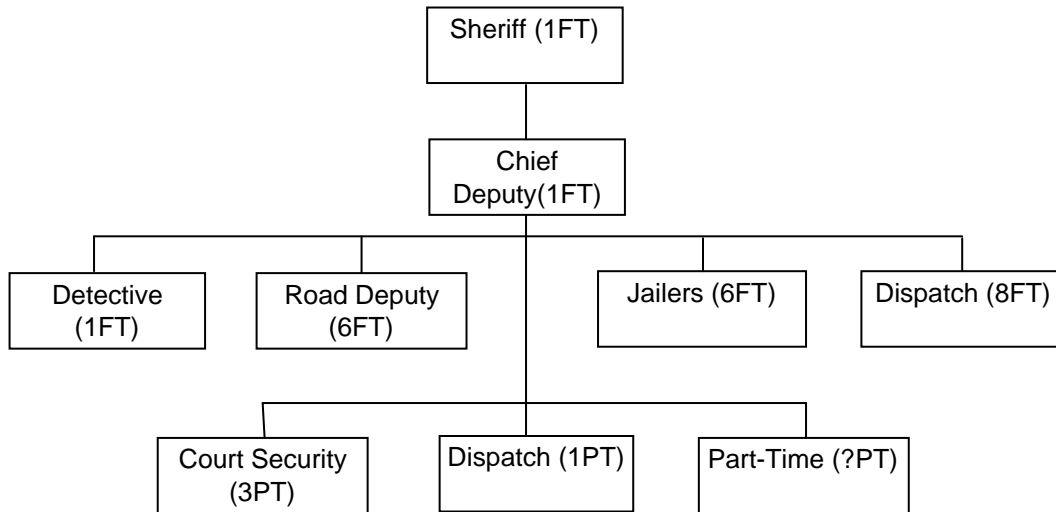
Two Non-Union Janitor Maintenance

Three Non-Union Part-Time Court Security

Contractual Employees:

Illinois Federal Order of Police Labor Council: Salaries for Fiscal Yr. 12/1/09-11/30/10

Position	Current Hourly Rate	2009-10 Hourly Rate	Current Yearly Salary	2009-10 Yearly Salary
Detective	18.82	18.82	39,145.60	39,145.60
Road Deputy-K9	17.14	17.14	35,651.20	35,651.20
Road Deputy	21.23	21.23	44,158.40	44,158.40
Road Deputy	20.50	20.50	42,640.00	42,640.00
Road Deputy	16.42	16.42	34,153.60	34,153.60
Road Deputy	17.62	17.62	36,649.60	36,649.60
Road Deputy	15.22	15.22	31,657.60	31,657.60
Jailer	18.10	18.10	37,648.00	37,648.00
Jailer	15.94	15.94	33,155.20	33,155.20
Jailer	15.70	15.70	32,656.00	32,656.00
Jailer	15.22	15.22	31,657.60	31,657.60
Jailer	14.50	14.50	30,160.00	30,160.00
Jailer	14.98	14.98	31,158.40	31,158.40
Dispatch	20.75	20.75	43,160.00	43,160.00
Dispatch	19.06	19.06	39,644.80	39,644.80
Dispatch	17.62	17.62	36,649.60	36,649.60
Dispatch	17.62	17.62	36,649.60	36,649.60
Dispatch	17.14	17.14	35,651.20	35,651.20
Dispatch	15.94	15.94	33,155.20	33,155.20
Dispatch	15.70	15.70	32,656.00	32,656.00
Dispatch	14.98	14.98	31,158.40	31,158.40
			<hr/> 749,216.00	<hr/> 749,216.00



General Fund EXPENSES

11

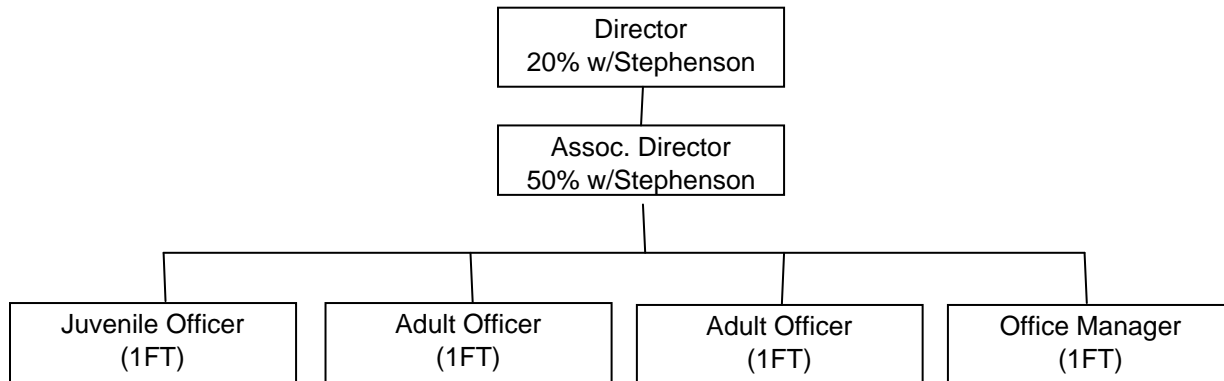
Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
22 EMERGENCY SERVICES					
5010 DUES	74	81	90	90	100%
5012 TRAVEL	899	1,220	1,200	1,200	100%
5323 PRINTING, SUPPLIES & POSTAGE	409	500	800	800	100%
7002 SALARY-EMERGENCY SERVICES	11,423	11,898	11,898	12,254	103%
7051 NEW EQUIPMENT & MAINTENANCE	2,078	3,000	4,000	2,000	50%
7052 MISC MEETING EXPENSE	1,800	150	2,000	1,000	50%
7053 SHERIFF WEATHER RADAR	1,188	0	1,287	0	0%
7055 CELL PHONE	706	800	900	900	100%
7084 SEC SALARY-ONE HALF TIME	10,402	10,849	10,849	11,174	103%
7091 COUNTY EMERGENCY EXPENSE	0	0	800	200	25%
7111 TRAINING-IEMA PLEDGE	400		0	400	#DIV/0!
DEPT. SUBTOTAL	29,379	28,498	33,824	30,018	
23 JURY EXPENSES					
5323 PRINTING, SUPPLIES & POSTAGE	1,690	110	4,000	2,500	63%
7088 JUROR'S FEES	-3,265	7,000	14,000	12,000	86%
DEPT. SUBTOTAL	-1,575	7,110	18,000	14,500	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
24 PUBLIC DEFENDER					
7080 SALARY-PUBLIC DEFENDER	37,079	38,606	38,606	39,764	103%
7104 DEFENDING ATTORNEY SALARY	11,123	18,000	18,204	18,204	100%
7110 JUVENILE DEFENSE ATTY--SALARY	13,134	13,600	13,659	13,659	100%
DEPT. SUBTOTAL	61,336	70,206	70,469	71,627	
25 PROBATION					
5009 CLERKHIRE SALARIES	29,844	31,092	31,092	32,025	103%
5142 CAPITAL EQUIPMENT	0	0	0	0	#DIV/0!
5323 PRINTING, SUPPLIES & POSTAGE	2,957	3,800	3,800	3,800	100%
6027 HEALTH/LIFE INSURANCE	19,539	20,580	19,500	21,600	111%
7011 CHIEF MANAGING OFFICER-TRAVEL	2,300	2,600	2,600	2,600	100%
7057 MEETING & TRAINING	882	0		600	#DIV/0!
7059 WORK RELEASE: DIRECTOR SALARY	35,707	38,469	38,469	39,623	103%
7065 SALARY-RESTORATIVE JUSTICE	30,682	32,902	32,902	33,889	103%
7069 DRUG TESTING	2,955	1,800	2,500	2,200	88%
7070 SOFTWARE MAINTENANCE	1,108	1,776	1,776	1,776	100%
7071 SOFTWARE & HARDWARE UPGRADE	956	0	1,500	1,000	67%
7072 CAPSTUN SUPPLIES	0	0	50	50	100%
7073 CMO TRAINING	700	700	700	700	100%
7074 ELECTRONIC MONITORING START UP	0	0	50	50	100%
7075 OFFICE EQUIPMENT REPAIR	704	1,000	1,800	1,000	56%
7078 CELLULAR PHONES	2,420	2,346	2,700	2,000	74%
7081 SALARY-PROBATION OFFICER	45,819	49,365	49,365	50,846	103%
7086 CHIEF MANAGING OFFICER SALARY	6,999	10,000	10,000	10,000	100%
7107 PROBATION OFFICER--TRAVEL PAY	2,300	2,600	2,600	2,600	100%
7108 WORK RELEASE DIR--TRAVEL PAY	2,300	2,600	2,600	2,600	100%
7109 RES JUSTICE COORD--TRAVEL PAY	2,300	2,600	2,600	2,600	100%
DEPT. SUBTOTAL	190,472	204,230	206,604	211,559	

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

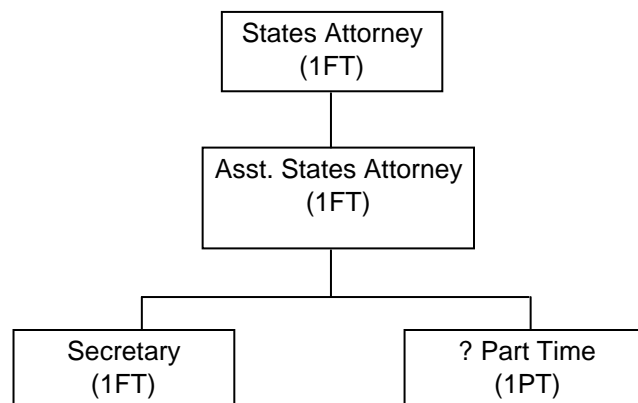


General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
26 STATES ATTORNEY					
5009 CLERKHIRE SALARIES	23,353	23,889	23,889	25,500	107%
5010 DUES	836	939	900	900	100%
5012 TRAVEL	56	1,027	700	700	100%
5014 EDUCATION	1,561	1,173	1,500	1,500	100%
5323 PRINTING, SUPPLIES & POSTAGE	8,373	9,320	9,320	9,320	100%
6027 HEALTH/LIFE INSURANCE	14,247	15,400	15,400	16,200	105%
7063 VACATION-SECRETARY	0	350	700	700	100%
7064 APPELLATE PROSECUTOR	7,000	7,000	7,000	7,000	100%
7068 INVESTIGATION EXPENSES	1,858	1,410	2,000	2,000	100%
7082 SALARY-STATE'S ATTORNEY	127,298	124,238	124,238	128,959	104%
7090 ASST STATE'S ATTORNEY	40,327	42,000	47,733	49,293	103%
9205 ST ATTY-SPEC ASST SALARY	0	0	0	0	#DIV/0!
DEPT. SUBTOTAL	224,909	226,746	233,380	242,072	

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.

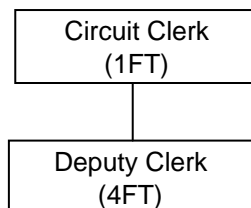


General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
27 CIRCUIT CLERK					
5009 CLERKHIRE SALARIES	101,877	103,620	103,620	113,077	109%
5010 DUES	554	300	300	300	100%
5012 TRAVEL	0	1,000	1,000	2,000	200%
5014 EDUCATION	0	1,000	1,000	1,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	13,277	9,000	15,000	15,000	100%
5327 POSTAGE	146	3,000	3,000	3,000	100%
5421 CIR CLERK CLERKHIRE--O/T PAY	0	500	500	10	2%
6027 HEALTH/LIFE INSURANCE	21,846	26,000	22,200	27,000	122%
7083 SALARY-CIRCUIT CLERK	40,000	44,200	44,200	45,600	103%
COMPUTER SOFTWARE				1,000	#DIV/0!
DEPT. SUBTOTAL	177,700	188,620	190,820	207,987	
28 COURT EXPENSES - JUDGES					
5323 PRINTING, SUPPLIES & POSTAGE	3,833	4,000	6,000	5,000	83%
5398 OTHER EXPENDITURES	3,297	2,000	4,000	2,500	63%
5424 DUES--JUDGE	200	300	300	300	100%
5425 DUES--ASSOCIATE JUDGE	200	200	200	200	100%
7092 ASSC JUDGE-SUPPLIES/OTHER EXP	0	200	400	400	100%
7095 REIMB TO STATE-JUD SALARY	758	800	800	800	100%
7099 JUVENILE DETENTION	14,820	15,000	25,000	20,000	80%
7101 SUMMER INTERN	0	0	2,400	0	0%
7105 CHIEF JUDGE FUND	0	900	900	900	100%
7106 PSYCHIATRIST	235	700	4,000	1,000	25%
DEPT. SUBTOTAL	23,343	24,100	44,000	31,100	

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



Contractual Employees: Carpenters Union No. 790 Salaries for Fiscal Yr. 12/1/09-11/30/10

Position	Current Hourly Rate	2009-10 Hourly Rate	Current Yearly Salary	2009-10 Yearly Salary
Deputy Clerk (35 hrs/wk)	17.35	18.10	31,577.00	32,942.00
Deputy Clerk (35 hrs/wk)	15.08	15.83	27,445.60	28,810.60
Deputy Clerk (35 hrs/wk)	13.35	14.10	24,297.00	25,662.00
Deputy Clerk (35 hrs/wk)	13.35	14.10	24,297.00	25,662.00
			107,616.60	113,076.60

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
29 COUNTY EDUCATION SVCS REGION					
7098 SCHOOL HEALTH & SAFETY SERV	0	0	0	0	#DIV/0!
7102 SHARED COSTS-JODAVIESS & STEPH	21,360	21,919	21,919	21,354	97%
7103 SHARED RENT-JODAVIESS & STEPH	2,945	2,505	2,505	2,440	97%
DEPT. SUBTOTAL	24,305	24,424	24,424	23,794	
30 COUNTY ADMINISTRATOR					
5010 DUES	0	700	1,000	900	90%
5012 TRAVEL	0	500	1,500	1,300	87%
5014 EDUCATION	0	900	1,200	1,200	100%
5323 PRINTING, SUPPLIES & POSTAGE	0	400	1,100	800	73%
6027 HEALTH/LIFE INSURANCE	1,628	5,200	5,200	5,400	104%
7055 CELL PHONE	0	600	600	600	100%
8002 SALARY-COUNTY ADMINISTRATOR (1FT	24,526	65,000	65,000	66,950	103%
DEPT. SUBTOTAL	26,154	73,300	75,600	77,150	
31 FINANCIAL SOFTWARE					
5431 SOFTWARE SUPPORT	4,060	3,600	5,000	4,000	80%
8185 FINANCIAL SOFTWARE PKG (1 OF 1	70	0	0	0	#DIV/0!
DEPT. SUBTOTAL	4,130	3,600	5,000	4,000	
32 MISCELLANEOUS					
8201 PURCHASE POP-CTHSE POP MACH	1,090	1,500	1,500	1,500	100%
8202 ECONOMIC DEVELOPMENT	80,000	40,000	40,000	35,000	88%
8204 R C & D--DUES	500	250	500	500	100%
8205 R C & D--GRANT	3,652	3,600	3,653	3,653	100%
8206 WASTE MANAGEMENT-AGENCY COOP	6,500	6,500	6,500	6,500	100%
8209 VFW AMBULANCE SERVICE	2,500	2,500	2,500	2,500	100%
8211 SOIL & WATER CONSERVATION	5,000	5,000	5,000	5,000	100%
8212 CEDS	0	1,000	1000	1,000	100%
8220 PURCHASE OF SQUAD CAR	0	4,700	0	0	#DIV/0!
8222 SQUAD CAR REPAIRS FROM ACCID.	0	0	0	0	#DIV/0!
8224 HIGHWAY FD-REFUGE REV SHARING	2,522	1,956	1,000	2,000	200%
8408 TRANSFER TO GIS FUND	0	50,000	50,000	0	0%
8525 TRANSFER--IMRF FUND	0	0	0	0	#DIV/0!
8526 TRANSFER--FICA FUND	0	0	0	0	#DIV/0!
8527 EXP FROM SINNISSIPPI GRANT	0	0	0	0	#DIV/0!
8528 WEST CARROLL - REFUGE REV SHA	2,522	1,956	1,000	2,000	200%
DEPT. SUBTOTAL	104,286	118,962	112,653	59,653	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
33 COUNTY OFFICES FUND					
8230 TRANSFER-COUNTY OFFICES FUND	0	0	0	0	#DIV/0!
DEPT. SUBTOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
34 VETERANS ASSISTANCE					
5010 DUES	555	300	600	800	133%
5323 PRINTING, SUPPLIES & POSTAGE	1,452	600	200	1,500	750%
7066 PRINT-SUPP-BOOKS-PERIODICALS	48	400	500	500	100%
9190 VETERAN ASST--WAGES (1 PT)	5,000	5,200	5,200	5,356	103%
9193 MILEAGE & TRAINING	1,563	500	1,000	2,000	200%
9198 VETERANS ASSISTANCE	1,353	8,200	5,000	10,000	200%
9201 EQUIPMENT	170	600	1,000	1,000	100%
DEPT. SUBTOTAL	<u>10,141</u>	<u>15,800</u>	<u>13,500</u>	<u>21,156</u>	
35 SPECIAL COMPUTER UPGRADE					
9202 TRANSR TO SPECIAL COMP UPGRD	115,000	0	0	0	#DIV/0!
DEPT. SUBTOTAL	<u>115,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	
36 WEBSITE					
8529 COUNTY WEB SITE	3,605	1,000	1,500	1,500	100%
DEPT. SUBTOTAL	<u>3,605</u>	<u>1,000</u>	<u>1,500</u>	<u>1,500</u>	
37 HIGHWAY CAPITAL IMPROVEMENTS					
8530 HIGHWAY CAPITAL BLDG IMPRVMENT	11,141	0	0	0	#DIV/0!
DEPT. SUBTOTAL	<u>11,141</u>	<u>0</u>	<u>0</u>	<u>0</u>	
32					
8542 CIP-SQUAD CAR				22,000	
TOTAL GENERFUND EXPENSES	<u>3,408,928</u>	<u>3,554,347</u>	<u>3,826,915</u>	<u>3,680,214</u>	96%
NET CHANGE IN FUND BALANCE (REV/EXP)	-452,098	-62,898	-316,429	-140,097	
FUND BALANCE, BEGINNING OF YEAR	1,844,137	1,392,039	1,395,687	1,329,141	
FUND BALANCE, END OF YEAR	1,392,039	1,329,141	1,079,258	1,189,044	Bal./Exp. 32.3%

Bridge Aid Fund

13

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3001 REAL ESTATE TAX COLLECTION	161,133	180,250	180,250	183,978	102%
3002 MOBILE HOME TAX COLLECTION	179	149	250	250	100%
3027 INTEREST EARNED	9,528	4,480	3,000	3,000	100%
3144 REVENUE FROM TOWNSHIP WORK	153,993	197,267	0	356,250	#DIV/0!
TOTAL REVENUE	324,833	382,146	183,500	543,478	
5112 REIMBURSEMENTS	111,350	189,460	0	356,250	#DIV/0!
5114 AID TO TWPS IN BLDING BRIDGES	202,991	165,058	500,000	353,750	71%
CAPITAL OUTLAY	0	0	0	0	#DIV/0!
TOTAL EXPENSES	314,341	354,518	500,000	710,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	10,492	27,628	-316,500	-166,522	
FUND BALANCE, BEGINNING OF YEAR	392,833	403,325	403,326	430,953	
FUND BALANCE, END OF YEAR	403,325	430,953	86,826	264,431	

PROJECT WORKSHEET

REVENUE

3144 MT. CARROLL SEC 09-06123-00-BR	\$206,250
VARIOUS TOWNSHIP CULVERTS	\$150,000
COUNTY CULVERT	\$0
TOTAL	\$356,250

EXPENSE

5112 MT. CARROLL SEC 09-06123-00-BR	\$206,250
VARIOUS TOWNSHIP CULVERTS	\$150,000
COUNTY CULVERT	\$0
TOTAL	\$356,250

5114 MT. CARROLL SEC 09-06123-00-BR	\$43,750
VARIOUS TOWNSHIP CULVERTS	\$150,000
COUNTY CULVERT	\$160,000
TOTAL	\$353,750

Highway Fund

14

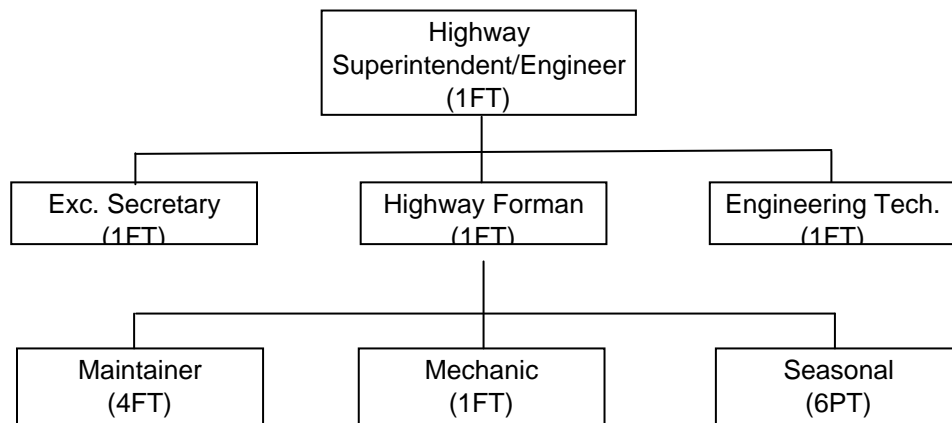
Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3001 REAL ESTATE TAX COLLECTION	323,211	335,663	335,663	350,000	104%
3002 MOBILE HOME TAX COLLECTION	359	280	500	500	100%
3027 INTEREST EARNED	6,463	3,500	4,000	4,000	100%
3099 OTHER INCOME	43,567	7,000	0	7,000	#DIV/0!
3145 FROM CO MOTOR FUEL TAX FUNDS	200,633	200,000	354,000	125,000	35%
3146 FROM TWP MOTOR FUEL TAX FUNDS	202,601	162,507	0	160,000	#DIV/0!
3148 SALE OF MATERIALS & LABOR	278,563	217,500	110,000	215,000	195%
3150 INSURANCE CLAIMS	10,984	22,919	1,000	1,000	100%
3152 FLOOD CONTROL LAND LEASE	18,232	17,594	18,000	18,000	100%
3155 FROM BRIDGE AID FUNDS	89	17,010	15,000	15,000	100%
3156 IL--COMP ASSIST PROGRAM	0	0	0	0	#DIV/0!
3157 SALE OF MAPS	0	0	0	0	#DIV/0!
3160 OVERWEIGHT FINE INCOME	0	625	400	400	0%
3161 MEDICAID MATCH RECOVERY	0	0	0	0	#DIV/0!
3162 WILDLIFE REFUGE	2,522	1,956	2,500	2,000	#REF!
TOTAL REVENUE	1,087,224	986,554	841,063	897,900	
5101 MAINTENANCE OF COUNTY HWYS	135,537	171,640	105,000	105,000	100%
5102 EQUIPMENT PURCHASES	8,000	52,577	77,000	150,000	195%
5103 HIGHWAY EQUIPMENT MAINT.	97,962	94,500	75,000	90,000	120%
5104 MATERIALS, STORES & SUPPLIES	161,810	120,000	145,000	115,000	79%
5105 GARAGE OPERATION & MAINT.	15,988	16,000	18,000	18,000	100%
5106 ENGINEERING FEES	8,248	11,000	10,000	11,000	110%
5108 MAIN GARAGE REPAIRS	0	0	30,000	0	0%
5109 ADMINISTRATIVE	5,523	4,500	7,000	7,000	100%
5110 INTEREST EXPENSE	0	0	0	0	#DIV/0!
5112 REIMBURSEMENTS	262,725	217,930	70,000	180,000	257%
5312 SALARIES & WAGES--HIGHWAY	260,510	265,244	261,000	275,000	105%
5314 PART-TIME WAGES	15,868	10,792	30,000	10,000	33%
5316 OVERTIME WAGES (FULL-TIME)	32,221	24,000	26,000	27,000	104%
5352 CONTINGENCY	0	0	32,000	0	0%
6027 HEALTH/LIFE INSURANCE	43,964	45,876	49,000	48,600	99%
TOTAL EXPENSES	1,048,356	1,034,059	935,000	1,036,600	
NET CHANGE IN FUND BALANCE (REV/EXP)	38,868	-47,505	-93,937	-138,700	
FUND BALANCE, BEGINNING OF YEAR	354,544	393,412	393,510	345,907	
FUND BALANCE, END OF YEAR	393,412	345,907	299,573	207,207	20%

HWY. DEPT. CAPITOL PURCHASES

Maintenance of County Highways

1EA	TANDUM DUMP TRUCK	\$120,000	Salt	\$95,000
			Patch mix & Materials	\$3,000
			Aggregate	\$5,000
			Herbicide	\$2,000
				<u>\$105,000</u>
			Highway Equipment Maintenance	
		<u>\$120,000</u>	Various	\$75,000
				<u>\$75,000</u>

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



Contractual Employees: Teamsters Local 722 Salaries for Fiscal Yr. 12/1/09-11/30/10

Position	Current Hourly Rate	2009-10 Hourly Rate	Current Yearly Salary	2009-10 Yearly Salary
Forman	18.25	18.75	37,960.00	39,000.00
Executive Secretary	18.21	18.71	37,876.80	38,916.80
Engineering Technician	17.90	18.40	37,232.00	38,272.00
Mechanic	15.40	15.90	32,032.00	33,072.00
Maintainer	15.65	16.15	32,552.00	33,592.00
Maintainer	15.15	15.65	31,512.00	32,552.00
Maintainer	14.25	14.75	29,640.00	30,680.00
Maintainer	13.15	13.65	27,352.00	28,392.00
			<u>266,156.80</u>	<u>274,476.80</u>

Township Motor Fuel Fund

15

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	5,358	2,763	0	2,000	#DIV/0!
3057 STATE OF IL--ALLOTMENTS	684,848	676,132	0	670,000	#DIV/0!
3099 OTHER INCOME	949	0	0	1,000	#DIV/0!
3158 IL--NEEDY ASSIST PROGRAM	30,760	30,760	0	30,000	#DIV/0!
TOTAL REVENUE	721,915	709,655	0	703,000	
5120 MAINT/CONSTRUCTION - ROADS	637,909	600,000	0	600,000	#DIV/0!
5332 ENGINEERING	29,592	25,602	0	25,600	#DIV/0!
TOTAL EXPENSES	667,501	625,602	0	625,600	
ET CHANGE IN FUND BALANCE (REV/EXP)	54,414	84,053	0	77,400	
FUND BALANCE, BEGINNING OF YEAR	129,445	183,859	183,859	267,912	
FUND BALANCE, END OF YEAR	183,859	267,912	183,859	345,312	

PROJECT WORKSHEET

5120 Maintenance of Township Roads

A-1 Seal Coat	396,000
Salt	76,000
Aggregates	128,000
TOTAL	600,000

County Motor Fuel Fund

16

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	17,060	7,500	3,000	3,000	100%
3057 STATE OF IL--ALLOTMENTS	315,751	310,000	324,000	310,000	96%
3099 OTHER INCOME	0	7,073	0	0	#DIV/0!
3135 ENGINEER SALARY REIMBURSEMENT	38,850	40,400	40,700	41,612	102%
3156 IL-COMP ASSIST PROGRAM	122,519	120,000	120,000	120,000	100%
TOTAL REVENUE	494,180	484,973	487,700	474,612	
5115 SUPERTENDENT SALARY	77,614	80,800	80,800	83,224	103%
5116 COUNTY EQUIP RENTAL	200,000	200,000	200,000	125,000	63%
5117 MAINTENANCE	222,472	327,946	625,000	200,000	32%
5120 MAINT/CONSTRUCTION - ROADS	0	0	0	300,000	#DIV/0!
5121 LABOR	31,080	35,000	35,000	25,000	71%
5128 EMPLOYER SHARE OF IMRF FUND	7,221	7,200	10,819	10,403	96%
3130 EMPLOYER SHARE OF FICA TAXES	5,988	6,225	6,181	6,367	103%
TOTAL EXPENSES	544,375	657,171	957,800	749,994	
NET CHANGE IN FUND BALANCE (REV/EXP)	-50,195	-172,198	-470,100	-275,382	
FUND BALANCE, BEGINNING OF YEAR	549,178	498,983	498,983	326,785	
FUND BALANCE, END OF YEAR	498,983	326,785	28,883	51,403	
PROJECT WORKSHEET					
5117 MAINTENANCE, A-1 Seal Coat	\$90,000				
Pavement Striping	\$50,000				
Aggr, patch, crack sealant	\$60,000				
	\$200,000				
5120 MAINT/CONSTRUCTION - ROADS					
BIT. SURF. MIX - IDEAL ROAD	\$300,000				

TWP Bridge Fund

17

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2008	Year Ending November 30, 2009	Year Ending November 30, 2009	Year Ending November 30, 2010	Inc./Dec. 2009 to 2010
3027	INTEREST EARNED	1,010	300	0	300	#DIV/0!
3057	STATE OF IL--ALLOTMENTS	155,820	1,730	0	162,500	#DIV/0!
TOTAL REVENUE		156,830	2,030	0	162,800	
5122	REIMB--COUNTY BRIDGE AID	52,518	127,700	0	162,500	#DIV/0!
TOTAL EXPENSES		52,518	127,700	0	162,500	
NET CHANGE IN FUND BALANCE (REV/EXP)		104,312	-125,670	0	300	
FUND BALANCE, BEGINNING OF YEAR		54,045	158,357	158,357	32,687	
FUND BALANCE, END OF YEAR		158,357	32,687	158,357	32,987	

PROJECT WORKSHEET

5122 REIMB - COUNTY BRIDGE AID

MT. CARROLL ROAD DIST.

SEC 09-06123-00-BR \$162,500

Matching Fund

18

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3001 REAL ESTATE TAX COLLECTION	161,133	180,250	180,250	183,978	102%
3002 MOBILE HOME TAX COLLECTION	179	149	250	250	100%
3027 INTEREST EARNED	26,388	18,500	3,000	3,000	100%
3072 REIMB-GIS GRANT	0	0	0	0	#DIV/0!
TOTAL REVENUE	187,700	198,899	183,500	187,228	
5111 GIS	0	0	0	0	#DIV/0!
5113 TRANSPORTATION--CONSTRUCTION	33,190	69,400	800,000	650,000	81%
5118 PROJECTS TO BE IDENTIFIED				400,000	
TOTAL EXPENSES	33,190	69,400	800,000	1,050,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	154,510	129,499	-616,500	-862,772	
FUND BALANCE, BEGINNING OF YEAR	670,564	825,074	825,074	954,573	
FUND BALANCE, END OF YEAR	825,074	954,573	208,574	91,801	
PROJECT WORKSHEET					
5113 CONSTRUCTION - ROADS	\$600,000				
IDEAL ROAD					
5113 CONSTRUCTION - BRIDGES	\$50,000				
SEC 09-00088-00-BR					

FICA Fund

19

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3001 REAL ESTATE TAX COLLECTION	169,086	210,163	210,163	265,000	126%
3002 MOBILE HOME TAX COLLECTION	189	300	300	300	100%
3003 PERSONAL PROPERTY REPLACEMENT	13,704	12,000	12,000	12,000	100%
3027 INTEREST EARNED	2,005	600	1,500	600	40%
3200 TRANSFER FROM 911--REIMB	5,534	5,503	5,500	5,500	100%
3204 TRANSFER FROM MAINT/CHILD SUPP	344	344	344	344	100%
3136 TRANSFER FROM TASK FORCE F.45				765	
3201 TRANSFER FROM COURT AUTO F. 22	0	0	0	153	
TOTAL REVENUE	190,862	228,910	229,807	284,662	
5130 EMPLOYER'S SHARE OF FICA TAXES	186,149	221,308	221,308	293,399	133%
5131 SUPERINTENDENT SHARE TRUST FD	1,296	1,299	1,299	1,180	91%
5133 PROBATION DEPT--PAULEY	1,051	1,000	1,000	1,000	100%
5399 TRANSFER TO CO HEALTH FD	13,708	15,022	15,022	15,071	100%
TOTAL EXPENSES	202,204	238,629	238,629	310,650	
NET CHANGE IN FUND BALANCE (REV/EXP)	-11,342	-9,719	-8,822	-25,988	
FUND BALANCE, BEGINNING OF YEAR	169,889	158,547	158,547	148,828	
FUND BALANCE, END OF YEAR	158,547	148,828	149,725	122,840	40%
WORKSHEET					
PAYROLL FULL-TIME	2,513,243	2,650,683	2,707,668	2,725,649	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
TOTAL FICA FULL-TIME	192,263	202,777	207,137	208,512	
PAYROLL PART-TIME	1,057,158	1,111,970	1,173,201	1,109,637	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
TOTAL FICA PART-TIME	80,873	85,066	89,750	84,887	
TOTAL FICA	273,136	287,843	296,886	293,399	

IMRF Fund

20

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3001 REAL ESTATE TAX COLLECTION	275,505	297,281	297,281	293,500	99%
3002 MOBILE HOME TAX COLLECTION	308	300	400	400	100%
3003 PERSONAL PROPERTY REPLACEMENT	20,259	24,000	25,000	24,000	96%
3027 INTEREST EARNED	2,662	1,000	2,000	1	0%
3200 TRANSFER FROM 911--REIMB	6,677	6,461	7,000	7,000	100%
3204 TRANSFER FROM MAINT/CHILD SUPP	411	396	396	550	139%
3201 TRANSFER FROM COURT AUTO F. 22	0	0	0	244	
3136 TRANSFER FROM TASK FORCE F.45				1,694	
TOTAL REVENUE	305,822	329,438	332,077	327,389	
5128 EMPLOYER'S SHARE OF IMRF FUND	247,405	297,472	297,472	364,397	122%
5129 SUPERINTENDENT SHARE TRUST FD	1,657	1,668	1,668	1,436	86%
5133 PROBATION DEPT--PAULEY	1,030	1,200	1,200	1,500	125%
5399 TRANSFER TO CO HEALTH FD	18,421	16,936	16,936	24,074	142%
TOTAL EXPENSES	268,513	317,276	317,276	391,407	
NET CHANGE IN FUND BALANCE (REV/EXP)	37,309	12,162	14,801	-64,018	
FUND BALANCE, BEGINNING OF YEAR	211,962	249,271	249,270	261,433	
FUND BALANCE, END OF YEAR	249,271	261,433	264,071	197,415	50%
WORKSHEET					
PAYROLL FULL-TIME IMRF	1,565,622	1,664,684	1,981,258	2,066,821	
FUNDING RATE	8.80%	8.80%	8.80%	12.22%	
	137,775	146,492	174,351	252,565	
PAYROLL FULL-TIME SLEP	951,392	988,897	727,388	660,162	
FUNDING RATE	12.83%	16.94%	16.94%	16.94%	
	122,064	167,519	123,220	111,831	

Law Library

21

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2008	Year Ending November 30, 2009	Year Ending November 30, 2009	Year Ending November 30, 2010	Inc./Dec. 2009 to 2010
3027	INTEREST EARNED	352	80	1,400	75	5%
3064	CIRCUIT CLERK--LAW LIBRARY FEE	2,950	3,500	4,000	6,000	150%
TOTAL REVENUE		3,302	3,580	5,400	6,075	
5353	BOOKS, PERIODICALS & SUPPLIES	10,732	7,000	10,000	4,000	40%
TOTAL EXPENSES		10,732	7,000	10,000	4,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-7,430	-3,420	-4,600	2,075	
FUND BALANCE, BEGINNING OF YEAR		23,811	16,381	16,381	12,961	
FUND BALANCE, END OF YEAR		16,381	12,961	11,781	15,036	

Court Automation

22

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	18	6	0	18	#DIV/0!
3186 CIR CLERK--CT AUTOMATION FEES	9,958	12,000	13,000	13,000	100%
TOTAL REVENUE	9,976	12,006	13,000	13,018	
5045 EQUIPMENT	0	1,050	1,050	1,050	100%
5135 COMPUTER SOFTWARE	6,945	9,294	9,950	9,950	100%
5137 RESEARCH & DEVELOPMENT	0	0	0	0	#DIV/0!
5140 WAGES	0	0	0	2,000	#DIV/0!
5400 OPERATING TRANSFER TO IMRF	0	0	0	244	#DIV/0!
5351 OPERATING TRANSFER TO FICA	0	0	0	153	#DIV/0!
TOTAL EXPENSES	6,945	10,344	11,000	13,397	
NET CHANGE IN FUND BALANCE (REV/EXP)	3,031	1,662	2,000	-379	
FUND BALANCE, BEGINNING OF YEAR	4,949	7,980	7,981	9,642	
FUND BALANCE, END OF YEAR	7,980	9,642	9,981	9,263	

County Recorder Fund

23

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	555	200	400	400	100%
3045 FEES COLLECTED	16,115	20,000	15,000	20,000	133%
TOTAL REVENUE	16,670	20,200	15,400	20,400	
5185 EQUIPMENT	8,754	5,000	15,000	11,400	76%
5410 TRANSFER TO GEN FD--REC FEES	10,110	0	0	0	#DIV/0!
5186 BOOK REPAIR				5,000	
TOTAL EXPENSES	18,864	5,000	15,000	16,400	
NET CHANGE IN FUND BALANCE (REV/EXP)	-2,194	15,200	400	4,000	
FUND BALANCE, BEGINNING OF YEAR	27,449	25,255	25,254	40,455	
FUND BALANCE, END OF YEAR	25,255	40,455	25,654	44,455	

Non Resident Heir Fund

24

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	147	40	0	40	#DIV/0!
3224 FEES--NON-RESIDENT HEIR	90	146	0	150	#DIV/0!
TOTAL REVENUE	237	186	0	190	
9204 IL--NON-RESIDENT HEIR FUNDS	140	146	0	150	#DIV/0!
TOTAL EXPENSES	140	146	0	150	
NET CHANGE IN FUND BALANCE (REV/EXP)	97	40	0	40	
FUND BALANCE, BEGINNING OF YEAR	8,849	8,809	8,945	8,849	
FUND BALANCE, END OF YEAR	8,946	8,849	8,945	8,889	

County Building Fund

25

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	461	0	0	0	#DIV/0!
3207 TRANSFER FROM GENERAL FD	0	0	0	0	#DIV/0!
TOTAL REVENUE	461	0	0	0	
5139 BUILDING REPAIRS	0	0	0	0	#DIV/0!
5146 HEATING/AIR COND SYS-YR 1 OF 5	0	0	0	0	#DIV/0!
6199 TRANSFERS	29,427	0	0	0	#DIV/0!
9208 BUILDING IMPROVEMENTS	0	0	0	0	#DIV/0!
TOTAL EXPENSES	29,427	0	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)	-28,966	0	0	0	
FUND BALANCE, BEGINNING OF YEAR	28,966	0	0	0	
FUND BALANCE, END OF YEAR	0	0	0	0	

Community Mental Health Fund

26

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3001 REAL ESTATE TAX COLLECTION	306,339	322,487	322,487	322,487	100%
3002 MOBILE HOME TAX COLLECTION	340	300	500	300	60%
3027 INTEREST EARNED	855	100	0	50	#DIV/0!
TOTAL REVENUE	307,534	322,887	322,987	322,837	
5134 TYLERS JUSTICE CTR FOR CHIDREN	10,000	11,000	11,000	10,800	98%
5336 GRANTS-SINNISSIPPI MENTAL HLTH	127,800	131,600	131,600	129,000	98%
5345 CASA	22,000	24,000	24,000	23,500	98%
5346 LUTHERAN SOCIAL SERVICES	13,000	14,000	14,000	13,700	98%
5348 RIVERVIEW	19,800	22,500	22,500	22,100	98%
5352 CONTINGENCY	8,000	1,000	6,800	1,000	15%
5354 CHOICES	12,100	13,000	13,000	12,800	98%
5389 GRANTS-ROLLING HILLS CENTER	113,600	117,000	117,000	114,800	98%
CC SUBST. EDUC. COALITION	0	0	0	0	#DIV/0!
5401 ADMINISTRATIVE	209	300		300	#DIV/0!
TOTAL EXPENSES	326,509	334,400	339,900	328,000	96%
NET CHANGE IN FUND BALANCE (REV/EXP)	-18,975	-11,513	-16,913	-5,163	
FUND BALANCE, BEGINNING OF YEAR	35,903	16,928	16,929	5,415	
FUND BALANCE, END OF YEAR	16,928	5,415	16	252	

Animal Control Fund

27

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	421	155	300	200	67%
3099 OTHER INCOME	2,080	1,140	2,300	1,200	52%
3120 TAGS & REGISTRATIONS	2,565	3,900	2,700	4,000	148%
TOTAL REVENUE	5,066	5,195	5,300	5,400	
5136 ANIMAL CONTROL--CLAIMS	0	0	300	300	100%
5138 ANIMAL CONTROL--SERVICES	1,200	1,600	1,600	1,600	100%
5357 ANIMAL CONTROL--SUPPLIES	185	642	200	700	350%
5358 ANIMAL CONTROL--EUTH & VETS	792	1,098	1,200	1,200	100%
5361 RABIES ADMINISTRATOR SALARY	2,000	2,000	2,000	2,000	100%
5366 IL DEPT OF AGRI-ANNUAL LICENSE	25	25	25	25	100%
5370 ANIMAL CONTROL-ADVERTISING	64	0	0	100	#DIV/0!
5380 CAPITAL EXPENDITURES	900	1,500	1,500	500	33%
	0	0	0	50	#DIV/0!
TOTAL EXPENSES	5,166	6,865		6,425	
NET CHANGE IN FUND BALANCE (REV/EXP)	-100	-1,670	5,300	-1,025	
FUND BALANCE, BEGINNING OF YEAR	25,752	25,652	25,652	23,982	
FUND BALANCE, END OF YEAR	25,652	23,982	30,952	22,957	

Electronic Monitoring

28

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2008	Year Ending November 30, 2009	Year Ending November 30, 2009	Year Ending November 30, 2010	Inc./Dec. 2009 to 2010
3027	INTEREST EARNED	15	8	15	10	67%
3066	CIRCUIT CLERK--EM FEES	0	0	0	0	#DIV/0!
TOTAL REVENUE		15	8	15	10	
	DISBURSEMENT	0	0	0	0	#DIV/0!
TOTAL EXPENSES		0	0	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)		15	8	15	10	
FUND BALANCE, BEGINNING OF YEAR		2,546	2,561	2,561	2,569	
FUND BALANCE, END OF YEAR		2,561	2,569	2,576	2,579	

Vital Records

29

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2008	Year Ending November 30, 2009	Year Ending November 30, 2009	Year Ending November 30, 2010	Inc./Dec. 2009 to 2010
3027	INTEREST EARNED	195	60	150	60	40%
3179	VITAL RECORDS RECEIPTS	1,836	2,040	1,900	2,050	108%
TOTAL REVENUE		<u>2,031</u>	<u>2,100</u>	<u>2,050</u>	<u>2,110</u>	
5323	PRINTING, SUPPLIES & POSTAGE	1,303	1,500	1,500	1,500	100%
5402	TRANSFER TO GEN FD-VITAL REC	1,008	0	0	0	#DIV/0!
TOTAL EXPENSES		<u>2,311</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		-280	600	550	610	
FUND BALANCE, BEGINNING OF YEAR		11,732	11,452	11,453	12,052	
FUND BALANCE, END OF YEAR		<u>11,452</u>	<u>12,052</u>	<u>12,003</u>	<u>12,662</u>	

Senior Citizen Fund

30

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3001 REAL ESTATE TAX COLLECTION	74,246	84,324	84,324	85,000	101%
3002 MOBILE HOME TAX COLLECTION	83	150	150	150	100%
TOTAL REVENUE	74,329	84,474	84,474	85,150	
5359 CC SR CITIZEN SERVICES ORG INC	47,605	56,696	57,057	63,000	110%
5360 TRI-COUNTY OPPORTUNITIES	17,071	17,639	18,000	12,500	69%
5362 LUTHERAN SOCIAL SERVICES	9,653	10,139	10,500	9,000	86%
TOTAL EXPENSES	74,329	84,474	85,557	84,500	
NET CHANGE IN FUND BALANCE (REV/EXP)	0	0	-1,083	650	
FUND BALANCE, BEGINNING OF YEAR	0	0	0	0	
FUND BALANCE, END OF YEAR	0	0	-1,083	650	

DUI

31

Item		Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027	INTEREST EARNED	396	200	650	200	31%
3164	DUI FEES	7,436	200	8,000	200	3%
TOTAL REVENUE		7,832	400	8,650	400	
5338	DUI ENFORCEMENT-- EQUIPMENT	2,202	6,000	10,000	10,000	100%
TOTAL EXPENSES		2,202	6,000	10,000	10,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		5,630	-5,600	-1,350	-9,600	
FUND BALANCE, BEGINNING OF YEAR		21,031	26,661	26,661	21,061	
FUND BALANCE, END OF YEAR		26,661	21,061	25,311	11,461	

Probation Services Fee

32

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	411	204	750	500	67%
3165 CIR CLERK--PROB SERVICE FEES	19,848	22,545	20,000	23,000	115%
3187 OTHER INCOME	1,060	786	0	0	#DIV/0!
TOTAL REVENUE	21,319	23,535	20,750	23,500	
5206 FUTURE EXPENDITURES	8,425	3,057	7,000	7,000	100%
5403 TRANSFER TO GEN FD--PROB SERV	9,778	7,622	12,376	13,176	106%
5400 SALARY SUBSIDY REIMBURSEMENT	0	0	0	12,500	
TOTAL EXPENSES	18,203	10,679	19,376	32,676	
NET CHANGE IN FUND BALANCE (REV/EXP)	3,116	12,856	1,374	-9,176	
FUND BALANCE, BEGINNING OF YEAR	21,736	24,852	24,852	37,708	
FUND BALANCE, END OF YEAR	24,852	37,708	26,226	28,532	

Liability

34

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3001 REAL ESTATE TAX COLLECTION	154,945	77,496	77,496	154,000	199%
3002 MOBILE HOME TAX COLLECTION	239	300	300	300	100%
3027 INTEREST EARNED	919	250	500	250	50%
3099 OTHER INCOME	0	0	0	0	#DIV/0!
3259 WRKRS COMP RISK MGMT/LOSS CON	2,500	0	0	0	#DIV/0!
TOTAL REVENUE	158,603	78,046	78,296	154,550	
5205 WORK-COMP INSURANCE	65,861	59,773	59,773	64,532	108%
5208 SUPERINTENDENT/SCHOOLS TR FD	1,899	2,112	2,112	2,063	98%
5375 PROPERTY & LIABILITY INSURANCE	74,527	84,849	84,849	77,380	91%
5376 UNEMPLOYMENT INSURANCE	2,393	6,500	7,000	9,000	129%
TOTAL EXPENSES	144,680	153,234	153,734	152,975	
NET CHANGE IN FUND BALANCE (REV/EXP)	13,923	-75,188	-75,438	1,575	
FUND BALANCE, BEGINNING OF YEAR	102,220	116,143	116,142	40,955	
FUND BALANCE, END OF YEAR	116,143	40,955	40,704	42,530	28%

Payroll Escrow

35

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	117	55	0	25	#DIV/0!
3207 TRANSFER FROM GENERAL FD	0	0	0	0	#DIV/0!
TOTAL REVENUE	117	55	0	25	
DISBURSEMENT	0	0	0	0	#DIV/0!
TOTAL EXPENSES	0	0	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)	117	55	0	25	
FUND BALANCE, BEGINNING OF YEAR	14,209	14,326	14,327	14,381	
FUND BALANCE, END OF YEAR	14,326	14,381	14,327	14,406	

Payroll

36

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	21	5	0	5	#DIV/0!
TOTAL REVENUE	21	5	0	5	
DISBURSEMENT	0	0	0	0	#DIV/0!
TOTAL EXPENSES	0	0	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)	21	5	0	5	
FUND BALANCE, BEGINNING OF YEAR	87	108	108	113	
FUND BALANCE, END OF YEAR	108	113	108	118	

Public Safety

37

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	2,646	1,000	2,900	1,200	41%
3166 IL--PUBLIC SAFETY TAX	235,957	285,000	285,000	290,000	102%
TOTAL REVENUE	238,603	286,000	287,900	291,200	
5412 TRANSFER TO GENERAL FD	275,000	285,000	285,000	310,000	109%
5429 TRANSFER TO TASK FORCE FUND	0	0	0	0	#DIV/0!
TOTAL EXPENSES	275,000	285,000	285,000	310,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	-36,397	1,000	2,900	-18,800	
FUND BALANCE, BEGINNING OF YEAR	129,659	93,262	93,263	94,262	
FUND BALANCE, END OF YEAR	93,262	94,262	96,163	75,462	24%

TreasurerFee

38

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	106	60	0	0	#DIV/0!
TOTAL REVENUE	106	60	0	0	
DISBURSEMENT	0	0	0	0	#DIV/0!
TOTAL EXPENSES	0	0	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)	106	60	0	0	
FUND BALANCE, BEGINNING OF YEAR	5,131	5,237	5,237	5,297	
FUND BALANCE, END OF YEAR	5,237	5,297	5,237	5,297	

Tax Sale Automation

39

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	33	65	20	30	150%
3213 FEES COLLECTED--TAX SALE AUTO	1,380	400	100	500	500%
TOTAL REVENUE	1,413	465	120	530	
5200 AUTOMATION EQUIPMENT	0	0	0	5,500	#DIV/0!
TOTAL EXPENSES	0	0	0	5,500	
NET CHANGE IN FUND BALANCE (REV/EXP)	1,413	465	120	-4,970	
FUND BALANCE, BEGINNING OF YEAR	4,819	6,232	6,232	6,697	
FUND BALANCE, END OF YEAR	6,232	6,697	6,352	1,727	

Hotel Motel

40

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3004 5% TAX RECEIPTS	24,577	38,781	30,000	30,000	100%
3027 INTEREST EARNED	507	224	500	500	100%
3099 OTHER INCOME	2,300	2,000	2,000	2,000	100%
TOTAL REVENUE	27,384	41,005	32,500	32,500	
5151 ADMINISTRATION	869	1,574	1,700	1,700	100%
5153 TRANSFER TO GEN FD5 % TREA FEE	1,229	2,000	1,600	2,000	125%
5154 TOURISM/PROMOTIONS	15,437	14,970	26,000	26,000	100%
5155 BLACKHAWK WATERWAYS CVB	13,200	13,200	13,200	13,200	100%
5323 PRINTING, SUPPLIES & POSTAGE	0	0	0	0	#DIV/0!
TOTAL EXPENSES	30,735	31,744	42,500	42,900	
NET CHANGE IN FUND BALANCE (REV/EXP)	-3,351	9,261	-10,000	-10,400	
FUND BALANCE, BEGINNING OF YEAR	35,638	32,287	32,287	41,548	
FUND BALANCE, END OF YEAR	32,287	41,548	22,287	31,148	

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	3,773	2,990	5,000	3,000	60%
3099 OTHER INCOME	771	1,895	500	2,000	400%
3123 MADISON RIVER COMMUNICATIONS	351	398	400	350	88%
3182 WIRELESS FEES	71,970	86,052	75,000	80,000	107%
3190 VERIZON NORTH	27	21	50	30	60%
3191 GALLATIN RIVER COMMUNICATIONS	86,640	80,551	83,870	80,000	95%
3192 CITIZENS COMMUNICATIONS	65,366	62,037	70,000	60,000	86%
3193 AT&T COMMUNICATIONS	37	68	50	50	100%
3208 SAGE TELECOM	19	34	30	30	100%
3235 CIMCO COMMUNICATIONS	22	17	40	20	50%
3245 MEDIACOM	9,929	11,446	12,000	12,000	100%
3248 VONAGE	0	2	0	0	#DIV/0!
3250 CLEAR RATE COMMUNICATIONS	21	19	25	20	80%
3277 PREFERRED LONG DISTANCE		82		50	#DIV/0!
TOTAL REVENUE	238,926	245,612	246,965	237,550	
5191 CONTRACTUAL SERVICES	19,479	51,024	50,000	50,000	100%
5192 EQUIPMENT	44,308	29,323	20,000	10,000	50%
5193 ADMINISTRATIVE EXPENSES	3,554	3,362	5,000	4,000	80%
5195 BLDG CONSTRUCTION/REMODELING	0	0	2,000	0	0%
5196 PUBLIC AWARENESS	0	0	2,000	1,000	50%
5197 TRAINING	5,351	2,797	6,000	4,000	67%
5202 TELEPHONE	16,577	0	0	0	#DIV/0!
5203 TRANSFER TO GN FD-WGE REIM-DIS	72,343	71,934	68,000	72,000	106%
5210 TRANSFER TO SOC SEC REIM DIS	5,534	5,503	5,500	5,500	100%
5211 CITY OF SAV-WAGE REIMBURSEMENT	1,209	0	5,000	5,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	4,535	432	4,000	1,000	25%
5373 NETWORKING	39,926	56,847	45,000	57,000	127%
5377 TRANSFER TO GEN FD-INS-DISPATC	13,814	14,007	13,500	14,000	104%
5378 TRANSFER TO IMRF FD-IMRF-DISP	6,677	6,461	7,000	7,000	100%
5404 CONTINGINCY--911	0	0	1,000	1,000	100%
TOTAL EXPENSES	233,307	241,690	234,000	231,500	
NET CHANGE IN FUND BALANCE (REV/EXP)	5,619	3,922	12,965	6,050	
FUND BALANCE, BEGINNING OF YEAR	122,580	128,199	128,202	132,121	
FUND BALANCE, END OF YEAR	128,199	132,121	141,167	138,171	

Drug Fines

42

Item		Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027	INTEREST EARNED	411	2	400	4	1%
3099	OTHER INCOME	0	1	0	1	#DIV/0!
3181	DRUG FINE & FORFEITURE	1,852	1	5,000	1	0%
TOTAL REVENUE		2,263	4	5,400	6	
5341	OTHER EXPENDITURES	3,000	2	5,000	4	0%
TOTAL EXPENSES		3,000	2	5,000	4	
NET CHANGE IN FUND BALANCE (REV/EXP)		-737	2	400	2	
FUND BALANCE, BEGINNING OF YEAR		22,496	21,759	21,759	21,761	
FUND BALANCE, END OF YEAR		21,759	21,761	22,159	21,763	

Court Security

43

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	1,981	1,500	3,500	1,500	43%
3138 CIR CLERK--COURT SECURITY FEE	31,078	33,000	33,000	33,000	100%
TOTAL REVENUE	33,059	34,500	36,500	34,500	
5128 EMPLOYER'S SHARE OF IMRF FUND	0	0	0	0	#DIV/0!
5130 EMPLOYER'S SHARE OF FICA TAXES	878	1,000	0	1,000	#DIV/0!
5300 PUBLIC SAFETY--EQUIPMENT MAINT	545	2,000	8,000	8,000	100%
5303 PUBLIC SAFETY--EQUIPMENT	5,260	7,000	10,000	10,000	100%
5305 PUBLIC SAFETY--TRAINING	0	0	1,000	1,000	100%
5307 PUBLIC SAFETY--TRAVEL	0	0	500	500	100%
5309 CT SECURITY--WAGES (60%)	11,478	12,000	16,224	16,224	100%
TOTAL EXPENSES	18,161	22,000	35,724	36,724	
NET CHANGE IN FUND BALANCE (REV/EXP)	14,898	12,500	776	-2,224	
FUND BALANCE, BEGINNING OF YEAR	105,232	120,130	120,130	132,630	
FUND BALANCE, END OF YEAR	120,130	132,630	120,906	130,406	

GIS

44

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	142	120	0	0	#DIV/0!
3125 SALE OF GIS MAPS	2,622	6,000	3,000	6,000	200%
3139 TRANSFER FROM GIS RESOLUTION	35,000	40,000	40,000	40,000	100%
3231 REIMBURSEMENT FOR FLYOVER	0	50,000	50,000	0	0%
TOTAL REVENUE	37,764	96,120	93,000	46,000	
5012 TRAVEL	42	100	1,000	400	40%
5014 EDUCATION	379	400	1,000	800	80%
5170 SPECIAL AERIAL PHOTOGRAPHY	0	0	0	0	#DIV/0!
5323 PRINTING, SUPPLIES & POSTAGE	1,945	2,100	2,100	2,100	100%
5350 EQUIPMENT	0	0	0	0	#DIV/0!
6027 HEALTH/LIFE INSURANCE	4,885	5,200	5,200	5,400	104%
9206 GIS TECHNICIAN SALARY	36,224	32,000	37,960	32,000	84%
9207 GIS LEASES & MAINTENANCE	2,784	3,100	3,100	3,200	103%
TOTAL EXPENSES	46,259	42,900	50,360	43,900	
NET CHANGE IN FUND BALANCE (REV/EXP)	-8,495	53,220	42,640	2,100	
FUND BALANCE, BEGINNING OF YEAR	-5,385	-13,880	-13,881	39,340	
FUND BALANCE, END OF YEAR	-13,880	39,340	28,759	41,440	

Task Force

45

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	699	500	1,300	500	38%
TOTAL REVENUE	699	500	1,300	500	
5313 TASK FORCE OFFICER SALARY	3,000	6,000	14,000	10,000	71%
5351 TRANSFER--SOCIAL SECURITY FD	0	459	0	765	#DIV/0!
5400 TRANSFER TO IMRF FD	0	770	0	1,694	#DIV/0!
5405 TRANSFER TO GEN FD--HLTH INS	0	0	0	0	#DIV/0!
TOTAL EXPENSES	3,000	7,229	14,000	12,459	
NET CHANGE IN FUND BALANCE (REV/EXP)	-2,301	-6,729	-12,700	-11,959	
FUND BALANCE, BEGINNING OF YEAR	44,633	42,332	42,332	35,603	
FUND BALANCE, END OF YEAR	42,332	35,603	29,632	23,644	

Rental Housing

46

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	0	0	0	0	#DIV/0!
3223 RENTAL HOUSING SUPPORT FEES	28,692	31,500	31,500	31,500	100%
TOTAL REVENUE	28,692	31,500	31,500	31,500	
9203 IL--RENTAL HOUSING SUPPORT FEE	28,692	31,500	31,500	31,500	100%
TOTAL EXPENSES	28,692	31,500	31,500	31,500	
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	0	0	0	0	

Document Storage

47

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	54	250	30	200	667%
3167 CIR CLERK--DOC STOR FEES	9,982	11,000	14,000	14,000	100%
TOTAL REVENUE	10,036	11,250	14,030	14,200	
5395 EQUIPMENT	16,438	500	0	0	#DIV/0!
5130 EMPLOYER'S SHARE OF FICA TAXES	0	0	0	0	#DIV/0!
5441 ARCHIVING-EXPENSE	4,323	17,044	6,000	8,000	133%
TOTAL EXPENSES	20,761	17,544	6,000	8,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	-10,725	-6,294	8,030	6,200	
FUND BALANCE, BEGINNING OF YEAR	18,673	7,948	-4,253	1,654	
FUND BALANCE, END OF YEAR	7,948	1,654	3,777	7,854	
LOAN FROM GENERAL FUND	22,000				
2009 REPAYMENT	8,000				
BALANCE OF LOAN	14,000				

States Attorney Cont. Ed.

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Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	0	0	0	0	#DIV/0!
3099 OTHER INCOME	0	0	0	0	#DIV/0!
3168 ST ATTY EDITORIAL REVIEW FEES	0	0	0	0	#DIV/0!
TOTAL REVENUE	0	0	0	0	
5040 BANK SERVICE CHARGE	0	0	0	0	#DIV/0!
5331 CONTINUING EDUCATION EXPENSES	0	0	0	0	#DIV/0!
5412 TRANSFER TO GENERAL FD	0	0	0	0	#DIV/0!
TOTAL EXPENSES	0	0	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)	0	0	0	0	
FUND BALANCE, BEGINNING OF YEAR	7	7	7	7	
FUND BALANCE, END OF YEAR	7	7	7	7	

Child Support Fee

49

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	1,687	500	1,700	500	29%
3140 CHILD SUPPORT FEES	16,240	17,000	17,000	15,000	88%
TOTAL REVENUE	17,927	17,500	18,700	15,500	
5317 EQUIPMENT	0	0	0	0	#DIV/0!
5323 PRINTING, SUPPLIES & POSTAGE	0	2,200	2,200	2,200	100%
5372 SOFTWARE MAINTENANCE FEE	3,480	4,000	4,000	4,000	100%
5400 TRANSFER TO IMRF FD	411	396	396	550	139%
5406 CHILD SUPPORT--POSTAGE	0	3,600	3,600	3,600	100%
5407 TRANSFER TO GEN FD--CLK WAGES	4,500	4,500	4,500	4,500	100%
5414 TRANSFER TO SOC SEC--CLERKHIRE	344	344	344	344	100%
5435 TRANSFER INT TO GENERAL FD	0	1,100	0	0	#DIV/0!
TOTAL EXPENSES	8,735	16,140	15,040	15,194	
NET CHANGE IN FUND BALANCE (REV/EXP)	9,192	1,360	3,660	306	
FUND BALANCE, BEGINNING OF YEAR	78,482	87,674	87,672	89,034	
FUND BALANCE, END OF YEAR	87,674	89,034	91,332	89,340	

Circuit Clerk Fund

50

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2008	Year Ending November 30, 2009	Year Ending November 30, 2009	Year Ending November 30, 2010	Inc./Dec. 2009 to 2010
3027	INTERST EARNED	0	60	0	3,000	#DIV/0!
3272	MONEY COLLECTED	0	0	0	0	#DIV/0!
TOTAL REVENUE		0	60	0	3,000	
5040	BANK SERVICE CHARGE	0	0	0	0	#DIV/0!
5435	TRANSFER INT TO GENERAL FUND	0	0	0	3,000	#DIV/0!
8538	CHECKS WRITTEN	0	0	0	0	#DIV/0!
TOTAL EXPENSES		0	0	0	3,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	60	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		0	0	135,593	60	
FUND BALANCE, END OF YEAR		0	60	135,593	60	

Special Computer Upgrade

51

Item		Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027	INTEREST EARNED	281	150	120	100	83%
3210	TRANSFER FROM GENERAL FD	115,000	0	0	0	#DIV/0!
TOTAL REVENUE		115,281	150	120	100	
5385	MANATRON LEASE	47,631	0	0	0	#DIV/0!
5418	VANGUARD SOFTWARE LEASE	5,850	0	0	0	#DIV/0!
5419	VANGUARD CONVERSION FEE	0	0	0	0	#DIV/0!
5439	SOFTWARE CONVERSION	17,550	0	0	0	#DIV/0!
5440	EQUIPMENT	19,909	0	0	0	#DIV/0!
5448	DEVNET CONTRACT	0	20,200	20,200	20,220	100%
TOTAL EXPENSES		90,940	20,200	20,200	20,220	
NET CHANGE IN FUND BALANCE (REV/EXP)		24,341	-20,050	-20,080	-20,120	
FUND BALANCE, BEGINNING OF YEAR		10,193	34,534	34,534	14,484	
FUND BALANCE, END OF YEAR		34,534	14,484	14,454	-5,636	

GIS Resolution Fund

52

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	270	100	200	100	50%
3133 GIS RESOLUTION FEES	39,776	43,000	42,000	43,000	102%
TOTAL REVENUE	40,046	43,100	42,200	43,100	
5408 TRANSFER TO GIS FUND	35,000	40,000	40,000	40,000	100%
TOTAL EXPENSES	35,000	40,000	40,000	40,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	5,046	3,100	2,200	3,100	
FUND BALANCE, BEGINNING OF YEAR	4,608	9,654	9,654	12,754	
FUND BALANCE, END OF YEAR	9,654	12,754	11,854	15,854	

VOCA

53

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	5	5	0	10	#DIV/0!
3169 GRANT MONEY RECEIVED	11,615	12,465	12,465	14,958	120%
TOTAL REVENUE	11,620	12,470	12,465	14,968	
5128 EMPLOYER'S SHARE OF IMRF FUND	0	0	0	0	#DIV/0!
5130 EMPLOYER'S SHARE OF FICA TAXES	1,080	965	0	1,063	#DIV/0!
5386 VOCA FUND--WAGES	14,115	11,500	12,465	13,895	111%
5415 REPAY GRANT TO STATE	0	0	0	0	#DIV/0!
5447 BALANCE DUE GRANT AGENCY	0	0	0	0	#DIV/0!
TOTAL EXPENSES	15,195	12,465	12,465	14,958	
NET CHANGE IN FUND BALANCE (REV/EXP)	-3,575	5	0	10	
FUND BALANCE, BEGINNING OF YEAR	2,102	-1,473	-1,472	-1,468	
FUND BALANCE, END OF YEAR	-1,473	-1,468	-1,472	-1,458	

Health Department

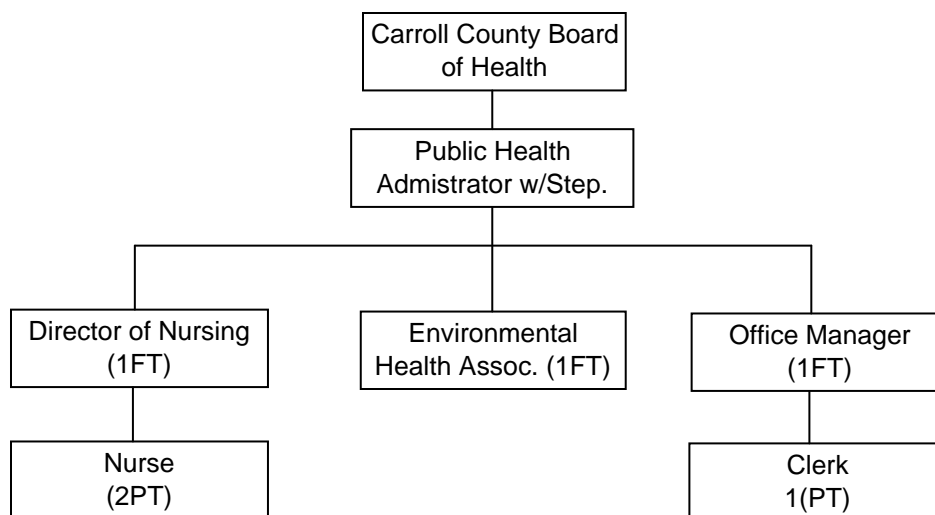
54

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3001 REAL ESTATE TAX COLLECTION	34,819	36,614	36,614	36,514	100%
3002 MOBILE HOME TAX COLLECTION	38	100	100	100	100%
3027 INTEREST EARNED	5,279	4,147	0	4,147	#DIV/0!
3062 TEEN PARENT SERVICES GRANT	13,238	9,800	0	12,800	#DIV/0!
3099 OTHER INCOME	26,857	3,669	5,000	1,900	38%
3127 BIOTRRORISM GRANT	42,913	40,000	28,652	35,330	123%
3129 LOCAL HEALTH PROJECT GRANT	84,232	61,304	63,201	63,201	100%
3134 FCM CONTRACT	65,100	82,332	92,300	74,343	81%
3174 WISE WOMAN GRANT	2,000	0	0	0	#DIV/0!
3142 EH FEES	18,735	18,000	18,750	15,000	80%
3189 WIC GRANT	53,400	47,000	50,600	45,100	89%
3211 TRANSFER FROM SOCIAL SEC.	13,708	15,022	15,022	15,071	100%
3212 TRANSFER FROM IMRF FUND	18,421	16,936	16,936	24,074	142%
3226 TOBACCO GRANT	19,703	9,000	20,000	20,000	100%
3227 OTHER FEES	0	25,530	22,700	30,000	132%
3232 MOSQUITO PREVENTION GRANT	1,000	4,071		4,071	#DIV/0!
3237 INFLUENZA GRANT	0	0	0	0	#DIV/0!
3239 HEART SMART FOR TEENS GRANT	20,928	0	0	0	#DIV/0!
3254 PANDEMIC FLU GRANT	0	0	0	0	#DIV/0!
3255 CHILDHOOD LEAD POISON GRANT	56	100	0	100	#DIV/0!
3258 CHILD SAFETY GRANT	500	0	0	0	#DIV/0!
TOTAL REVENUE	420,927	373,625	369,875	381,751	
5012 TRAVEL	5,347	6,000	7,450	7,850	105%
5070 SALARY--DIRECTOR OF NURSING	41,195	43,061	43,061	44,353	103%
5075 OTHER SALARIES	125,367	148,303	148,303	152,649	103%
5085 TELEPHONE	4,384	4,000	7,000	6,780	97%
5095 TRAINING	819	841	1,950	1,100	56%
5100 CONTINGENCY--HEALTH FD	4,804	0	5,500	4,000	73%
5128 EMPLOYER'S SHARE OF IMRF FUND	14,493	17,319	17,319	24,074	139%
5130 EMPLOYER'S SHARE OF FICA TAX	12,742	14,639	14,639	15,071	103%
5322 REPAIRS	1,338	2,500	3,500	3,500	100%
5323 PRINTING, SUPPLIES & POSTAGE	9,941	9,500	20,000	16,150	81%
5335 EQUIPMENT	3,901	8,713	11,400	13,547	119%
5344 CONTRACTUAL	39,635	27,000	27,000	23,200	86%
5382 MANAGEMENT CONTRACT	22,000	22,000	22,000	22,000	100%
5396 MEDICAL SUPPLIES & COMMODITIES	20,140	16,500	17,500	17,500	100%
6027 HEALTH/LIFE INSURANCE	19,951	25,725	32,400	32,400	100%
TOTAL EXPENSES	326,057	346,101	379,022	384,174	
NET CHANGE IN FUND BALANCE (REV/EXP)	94,870	27,524	-9,147	-2,423	
FUND BALANCE, BEGINNING OF YEAR	280,924	375,794	375,794	403,318	
FUND BALANCE, END OF YEAR	375,794	403,318	366,647	400,894	

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.



Grants

55

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3175 CO CLK-HANDICAPPED VOTER GRANT	2,878	0	0	0	#DIV/0!
3228 COPS TECHNOLOGY GRANT	0	0	0	0	#DIV/0!
3243 FORENSIC EQUIPMENT GRANT	0	0	0	0	#DIV/0!
3256 CO CLERK--DEATH CERT GRANT	164	544	0	0	#DIV/0!
3257 SAFETY EQUIP GRANT (SQUAD CAR)	17,220	0	0	0	#DIV/0!
3261 DEATH CERT FOR CORONER GRANT	1,565	4,415	0	0	#DIV/0!
3276 SHERIFF-RESCUE BOAT & EQUIP.	0	11,000	11,000	0	0%
TOTAL REVENUE	21,827	15,959	11,000	0	
5387 SHERIFF GRANT--SQUAD CAR	0	0	0	0	#DIV/0!
5390 PURCHASE OF HANDICAP EQUIP	2,878	0	0	0	#DIV/0!
5393 OTHER GRANT EXPENDITURES	0	0	0	0	#DIV/0!
5433 COPS TECHNOLOGY GRANT-EXPENSE	0	0	0	0	#DIV/0!
5442 CO CLERK--DEATH CERT GRANT	164	499	0	0	#DIV/0!
5443 SAFETY EQUIP GRANT (SQUAD CAR)	16,820	0	0	0	#DIV/0!
5446 DEATH CERT FOR CORONER EXP	0	138	0	0	#DIV/0!
5447 BALANCE DUE GRANT AGENCY	400	0	0	0	#DIV/0!
9209 FORENSIC EQUIP GR-EXPENDITURES	0	0	0	0	#DIV/0!
5501 SHERIFF-RESCUE BOAT & EQUIP.	0	0	22,000		
TOTAL EXPENSES	20,262	637	22,000	0	
NET CHANGE IN FUND BALANCE (REV/EXP)	1,565	15,322	-11,000	0	
FUND BALANCE, BEGINNING OF YEAR	1,361	2,926	2,926	18,248	
FUND BALANCE, END OF YEAR	2,926	18,248	-8,074	18,248	

Pet Population Control

56

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	9	0	10	0	0%
3099 OTHER INCOME	0	0	0	0	#DIV/0!
3121 IL STATE PET POPULATION FINES	1,745	2,166	2,000	2,200	110%
TOTAL REVENUE	1,754	2,166	2,010	2,200	
DISBURSMENTS	0	0	0	0	#DIV/0!
TOTAL EXPENSES	0	0	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)	1,754	2,166	2,010	2,200	
FUND BALANCE, BEGINNING OF YEAR	2,414	4,168	4,168	6,334	
FUND BALANCE, END OF YEAR	4,168	6,334	6,178	8,534	

Circuit Clerk Operations and Admin.

57

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027 INTEREST EARNED	2	2	0	4	#DIV/0!
3247 CIR CLERK--OPERATION ADD-ONS	615	700	300	700	233%
TOTAL REVENUE	617	702	300	704	
5400 TRANSFER TO GENERAL FUND	0	0	0	1,500	#DIV/0!
TOTAL EXPENSES	0	0	0	1,500	
NET CHANGE IN FUND BALANCE (REV/EXP)	617	702	300	-796	
FUND BALANCE, BEGINNING OF YEAR	290	907	906	1,609	
FUND BALANCE, END OF YEAR	907	1,609	1,206	813	

Squad Car Acquisition and Maint.

58

Item		Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027	INTEREST EARNED	2	2	10	2	20%
3249	SQUAD CAR MAINTENANCE	880	900	700	900	129%
TOTAL REVENUE		882	902	710	902	
5400	TRANSFER TO GENERAL FUND	0	0	0	2,500	#DIV/0!
TOTAL EXPENSES		0	0	0	2,500	
NET CHANGE IN FUND BALANCE (REV/EXP)		882	902	710	-1,598	
FUND BALANCE, BEGINNING OF YEAR		396	1,278	1,278	2,180	
FUND BALANCE, END OF YEAR		1,278	2,180	1,988	582	

Victims Impact

59

Item		Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027	INTEREST EARNED	1	0	0	0	#DIV/0!
3251	VICTIMS IMPACT FEES	380	1,000	1,000	1,000	100%
TOTAL REVENUE		381	1,000	1,000	1,000	
5014	EDUCATION	82	750	1,000	1,000	100%
TOTAL EXPENSES		82	750	1,000	1,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		299	250	0	0	
FUND BALANCE, BEGINNING OF YEAR		371	670	671	920	
FUND BALANCE, END OF YEAR		670	920	671	920	

Tax Redemption Fund

62

Item		Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027	INTEREST EARNED	0	30	0	40	#DIV/0!
3264	REDEMPTION INCOME	0	325,000	0	325,000	#DIV/0!
		0				
	TOTAL REVENUE	0	325,030	0	325,040	
8531	TAX BUYER REIMBURSEMENT	0	325,000	0	325,000	#DIV/0!
	TOTAL EXPENSES	0	325,000	0	325,000	
	NET CHANGE IN FUND BALANCE (REV/EXP)	0	30	0	40	#DIV/0!
	FUND BALANCE, BEGINNING OF YEAR	0	0	854	30	
	FUND BALANCE, END OF YEAR	0	30	854	70	

Death and Fetal Death Fees

63

Item		Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027	INTEREST EARNED	0	0	0	0	#DIV/0!
3265	DEATH FEES	0	15,000	15,000	15,000	100%
TOTAL REVENUE		0	15,000	15,000	15,000	
8532	FEES DISBURSEMENT	0	15,000	15,000	15,000	100%
TOTAL EXPENSES		0	15,000	15,000	15,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	0	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		0	0	0	0	
FUND BALANCE, END OF YEAR		0	0	0	0	

Clerk and Records Fees

64

Item		Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027	INTEREST EARNED	0	20	0	30	#DIV/0!
3266	RECORDING FEES	0	250,000	0	250,000	#DIV/0!
TOTAL REVENUE		0	250,020	0	250,030	
8532	FEE DISBURSEMENT	0	250,000	0	236,000	#DIV/0!
TOTAL EXPENSES		0	250,000	0	236,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	20	0	14,030	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		0	0	18,137	20	
FUND BALANCE, END OF YEAR		0	20	18,137	14,050	

Inheritance Tax

65

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2008	Year Ending November 30, 2009	Year Ending November 30, 2009	Year Ending November 30, 2010	Inc./Dec. 2009 to 2010
3027	INTEREST EARNED	0	0	0	0	#DIV/0!
3267	INHERITANCE TAX	0	0	0	0	#DIV/0!
TOTAL REVENUE		0	0	0	0	
8533	INHERITANCE DISBURSEMENT	0	0	0	0	#DIV/0!
TOTAL EXPENSES		0	0	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	0	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		0	0	26	0	
FUND BALANCE, END OF YEAR		0	0	26	0	

Sheriff's Fee

66

Item		Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027	INTEREST EARNED	0	4	0	4	#DIV/0!
3268	SHERIFF'S FEES	0	26,863	0	26,863	#DIV/0!
TOTAL REVENUE		0	26,867	0	26,867	
8534	FEES TO GENERAL FUND	0	26,863	0	26,863	#DIV/0!
TOTAL EXPENSES		0	26,863	0	26,863	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	4	0	4	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		0	0	3,198	4	
FUND BALANCE, END OF YEAR		0	4	3,198	8	

Prisoner Commissary

67

Item		Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027	INTEREST EARNED	0	4	0	4	#DIV/0!
3269	MONEY RECEIVED	0	7,913	0	10,000	#DIV/0!
TOTAL REVENUE		0	7,917	0	10,004	
8535	COMMISSARY EXPENSES	0	9,148	0	8,500	#DIV/0!
TOTAL EXPENSES		0	9,148	0	8,500	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	-1,231	0	1,504	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		0	0	1,320	-1,231	
FUND BALANCE, END OF YEAR		0	-1,231	1,320	273	

Sheriff Trust Account

68

Item		Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027	INTEREST EARNED	0	26,050	0	26,050	#DIV/0!
3270	SHERIFF SALE AND BOND FEE	0	0	0	0	#DIV/0!
TOTAL REVENUE		0	26,050	0	26,050	
8536	SALE AND BOND DISBURESMENT	0	26,050	0	26,050	#DIV/0!
TOTAL EXPENSES		0	26,050	0	26,050	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	0	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		0	0	1,694	0	
FUND BALANCE, END OF YEAR		0	0	1,694	0	

Probation Restitution

70

Item		Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027	INTEREST EARNED	0	0	0	0	#DIV/0!
3273	RESTITUTION FEE	0	5,275	5,275	4,000	76%
TOTAL REVENUE		0	5,275	5,275	4,000	
8539	RESTITUTION DISBURSEMENT	0	1,000	1,000	1,000	100%
TOTAL EXPENSES		0	1,000	1,000	1,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	4,275	4,275	3,000	70%
FUND BALANCE, BEGINNING OF YEAR		0	0	4,244	4,275	
FUND BALANCE, END OF YEAR		0	4,275	8,519	7,275	

Marriage Fund

71

Item		Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
3027	INTEREST EARNED	0	0	0	0	#DIV/0!
3274	MARRIAGE FUND INCOME	0	80	0	160	#DIV/0!
TOTAL REVENUE		0	80	0	160	
8540	MARRIAGE FUND DISBURSEMENT	0	80	0	160	#DIV/0!
TOTAL EXPENSES		0	80	0	160	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	0	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		0	854	854	854	
FUND BALANCE, END OF YEAR		0	854	854	854	

Tax Collection

90

Item	Actual Year Ended November 30, 2008	Estimated Year Ending November 30, 2009	Budget Year Ending November 30, 2009	Budget Year Ending November 30, 2010	Percent Inc./Dec. 2009 to 2010
TAX COLLECTED	0	0	0	0	#DIV/0!
TOTAL REVENUE	0	0	0	0	
TAX DISBURSED	0	0	0	0	#DIV/0!
TOTAL EXPENSES	0	0	0	0	
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	0	0	0	0	

Carroll County Five Year Capital Plan - General Fund Departments

100

Dept.	Inventory Item	Funding Source	Current Budget 2009	Planning Year 2010	2011	2012	2013	2014
Capital Projects								
Animal Control								
	Live Traps	General (Fund 11)	572					
	Tranquilizer Guns	General (Fund 11)	739					
	Vehicle	General (Fund 11)				30,014		
	Garage/Office attached to pound	Animal Control (Fund 27)			17,000			
	Indoor Kennels	General (Fund 11)					12,385	
	Fence in area around dog pound	General (Fund 11)			2,625			
GIS								
	Digital Orthophotography Flyover	General Fund, cities, Lake Carroll?			75,000			
	GIS Website	General (Fund 11)				10,000		
	Plotter	General (Fund 11)						20,000
Health								
	Building	Pending grant opportunities				500,000		
Probation								
	Copy Machine - purchased 2007(\$5673.00)	General (Fund 11)				6,577		
Sheriff								
	Squad Car	General (Fund 11)	29,000	22,000	22,000			
	No Requests							
	Telephone System	General (Fund 11)			35,000			
Courthouse								
	Courthouse Repairs	General (Fund 11)	68,000					
	Tuck Pointing	General (Fund 11)		38,000	31,000	35,000		
Circuit Clerk								
	AS 400	Court Auto. (Fund 22)(Fund 57)?						70,000
States Attorney								
	None							
Supervisor of Assessments								
	Copy Machine	General (Fund 11)			10,000			
Treasurer								
	None							
Zoning								
	None							
Emergency Services								
	No Requests							
Recorders								
	copier	Misc. Grants	8,000	0				
County Clerk								
	Voter Registration Scanner	Vital Records Auto. (Fund 29)				1,000		
	Voting Equipment	General (Fund 11)						250,000
	Voter Registration Software	General (Fund 11) (7-5021 or 5022)				15,000		

Routine Computer Replacement

All Computer related purchases that are done on a regular basis and could be combined to create purchase savings. Does not include specialized highend equipment.

Animal Control						
	Computer	General (Fund 11)		487		
	Printer	General (Fund 11)			212	
	Laptop Computer for vehicle	Animal Control (Fund 27)	500			563
GIS	Workstation - High End	General (Fund 11)			3,000	
Health						
	3 computer stations	Misc. Grants	3,000			3,090
	3 computer stations	Misc. Grants	3,000			
	computer server	Misc. Grants	8,000			
Probation						
	Server - purchased 2008 (\$4174.36)	Probation Service Fees			4,839	
Sheriff						
	No Requests					
Circuit Clerk						
	None					
Court Services-Judges						
	2 PC's	General (Fund 11)		2,000		
	PC	General (Fund 11)			1,000	
States Attorney						
	None					
Supervisor of Assessments						
	2 PC's	General (Fund 11)		2,000		
	2 PC's	General (Fund 11)		2,000		
	Printer	General (Fund 11)			400	
	Vangard Appraisal Software	General (Fund 11)	11,000	11,900		
Treasurer						
	PC	(Fund 38)	1,000			
	PC	(Fund 38)	1,000			
	PC	(Fund 38)	1,000			
	PC	(Fund 38)	1,000			
	PC	(Fund 38)	1,000			
	FILE SERVER FOR ACCTING	General (Fund 11)				15,000
	PRINTER	General (Fund 11)			4,000	
Zoning						
	Dell Optiplex GX620 computer	General (Fund 11)			3,000	
	HP 2500C+ printer	General (Fund 11)			2,000	
Administration						
	PC/Laptop	General (Fund 11)		1,500		
Emergency Services						
	No Requests					

Recorder	Clerk's Computer	Recorders Auto. (Fund 23)				2,240	
	Deputy Computer	Recorders Auto. (Fund 23)			2,240		
	Public Stations (2)	Recorders Auto. (Fund 23)				4,500	2,644
	Servers,Backups	Recorders Auto. (Fund 23)					13,092
	Recording Scanner	Recorders Auto. (Fund 23)	3,800				
	Recording Software	Recorders Auto. (Fund 23)		5,500			I Doc 17500
	Imaging Software	Recorders Auto. (Fund 23)		5,200			
County Clerk							
	Deputy,s Computers (4)	Vital Records Auto. (Fund 29)			9,475		
	Ballot Printer	General (Fund 11) (7-5019)				10,000	
	Deputy's printer (2)	Vital Records Auto. (Fund 29)	1,500				
	Vitals Printer	Vital Records Auto. (Fund 29)			1,000		
Total Routine Computer Replacement Requests			3,000	32,800	30,587	23,327	39,579
Total CIP Requests with Computer Replacement			112,311	92,800	253,799	644,244	91,543
General Fund Total			98,311	71,000	195,512	107,202	40,385
							270,563

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.

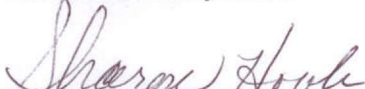
Section Four:

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 19th day of November, A.D., 2009.

Ayes: 13
Nays: 0
Absent: 1 1 vacancy


Chairman, County Board


County Board Member


County Board Member

TAX LEVY RESOLUTION

An Ordinance 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., 2009 and ending on the 30th day of November, A.D., 2010.

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 sme in hereby levied for the fiscal year of the said County of Carroll, Illinois, beginning the 1st day of December, A.D., 2009 and ending on the 30th day of November, A.D., 2010.

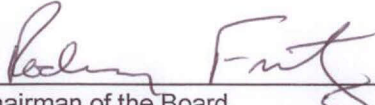
Section Two: The amount levied for each object and purpose is as follows:

General County:

Corporate	993,479
Liability Insurance (including Unemployment Ins.	154,000
Agriculture Co-op Extension	82,642
Historical Society	6,200
County Highway	350,000
Matching	183,978
County Bridge	183,978
Community Mental Health	322,487
County Health	36,514
Illinois Municipal Retirement	293,500
Federal Social Security	265,000
Senior Citizens	85,000

Total	<u>2,956,778</u>
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Adopted and passed the foregoing tax levies by a roll call vote of the County Board of Carroll County, Illinois, on November 19th, 2009.


Chairman of the Board

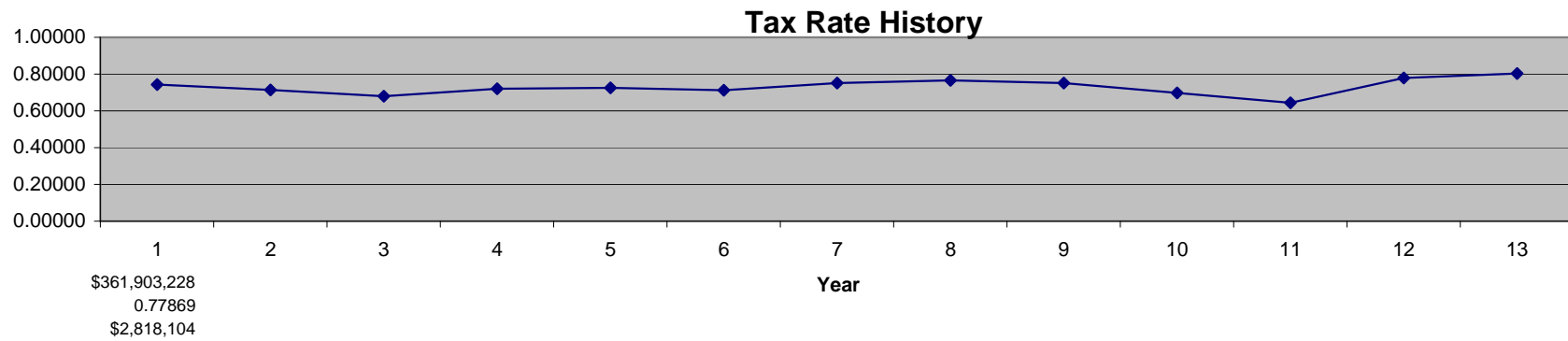
Carroll County Levy Worksheet

	MAX LEVY	2009 Estimated Levy	2009 Estimated Rate	2008 Levy	2008 Rate	2007 Levy	2007 Rate	2006 Levy	2006 Rate	2005 Levy	2005 Rate	2004 Levy	2004 Rate	2003 Levy	2003 Rate	Rate Maximum
General	993,479	993,479	0.27000	977,139	0.27000	450,000	0.13071	436,000.00	0.13755	620,000.00	0.20770	600,000.00	0.21070	590,000.00	0.21420	0.27000
Liability Insurance		154,000	0.04185	77,990	0.02155	155,000	0.04503	211,000.00	0.06657	177,000.00	0.05910	142,000.00	0.04990	140,000.00	0.05084	None
Agri. Co-op Ext.	110,387	82,642	0.02246	91,815	0.02537	92,000	0.02673	75,217.00	0.02373	73,500.00	0.02460	73,000.00	0.02570	72,000.00	0.02615	0.03000
Historical Society	7,359	6,200	0.00168	6,189	0.00171	6,200	0.00181	6,115.00	0.00193	6,000.00	0.00200	6,000.00	0.00200	5,700.00	0.00200	0.00200
Highway	367,955	350,000	0.09512	336,997	0.09312	325,000	0.09440	325,000.00	0.10000	300,000.00	0.10000	290,000.00	0.10000	285,000.00	0.10000	0.10000
Matching	183,978	183,978	0.05000	180,952	0.05000	162,000	0.04706	175,000.00	0.05000	152,000.00	0.05000	150,000.00	0.05000	145,000.00	0.05000	0.05000
Bridge	183,978	183,978	0.05000	180,952	0.05000	162,000	0.04706	175,000.00	0.05000	152,000.00	0.05000	150,000.00	0.05000	145,000.00	0.05000	0.05000
Mental Health	367,955	322,487	0.08764	323,795	0.08947	308,000	0.08947	301,000.00	0.09496	288,000.00	0.09620	277,000.00	0.09730	275,000.00	0.09985	0.10000
County Health	275,966	36,514	0.00992	36,806	0.01017	35,000	0.01017	34,000.00	0.01073	31,000.00	0.01040	22,000.00	0.00780		0.00000	0.07500
IMRF		293,500	0.07977	308,486	0.08524	277,000	0.08046	272,000.00	0.08581	222,000.00	0.07420	238,000.00	0.08360	175,000.00	0.06354	None
Social Security		265,000	0.07202	210,990	0.05830	170,000	0.04938	167,000.00	0.05269	160,000.00	0.05350	183,000.00	0.06430	194,000.00	0.07044	None
Senior Citizens	91,989	85,000	0.02310	84,324	0.02330	74,500	0.02164	73,000.00	0.02303	72,700.00	0.02430	70,000.00	0.02460	70,000.00	0.02500	0.02500
VAC Levy	110,387	0	0.00000													0.03000
Total		2,956,778	0.80357	2,816,435	0.77823	2,216,700	0.64392	2,250,332	0.69700	2,254,200	0.75200	2,201,000	0.76590	2,096,700	0.75202	
		104.98%		127%		99%		100%		102%		105%				
EAV		367,955,010		361,903,228												

Tax Levy and Rate 1997 to Proposed 2008

Year	1997	1998	1999	2000	2001	2002	2003	2004*	2005	2006	2007	2008	2009
Total Levy	1,459,000	1,478,300	1,526,250	1,703,600	1,778,800	1,843,100	2,096,700	2,201,000	2,256,200	2,250,332	2,216,700	2,818,099	2,956,778
%Inc./Dec.		1.32%	3.24%	11.62%	4.41%	3.61%	13.76%	4.97%	2.51%	-0.26%	-1.49%	27.13%	4.92%
Year	1997	1998	1999	2000	2001	2002	2003	2004*	2005	2006	2007	2008	2009
Total Rate	0.74350	0.71380	0.67910	0.72070	0.72580	0.71260	0.75202	0.76590	0.75200	0.69700	0.64392	0.77869	0.80357

EAV	192,791,085	207,023,426	220,222,648	235,141,588	242,054,204	258,267,896	275,461,081	284,803,632	299,583,114	316,992,964	344,281,270	361,903,228	367,955,010
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*First year with Health Department Levy

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
2009-10**

The Carroll County budget process is a year long event with the results of the final 2009-10 County budget. The process will seek involvement from the County Board, Finance Committee, Department leaders and public. To accomplish the best possible budget to serve the needs of the County's residents, a look at both the long range big picture and individual line items will take place over the course of the year to guide the Board to the final budget to be implemented for the following fiscal year.

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

1. Planning
2. Policies and Long Range Planning
3. Department Participation
4. Finance Committee Review and Recommendation
5. 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 Planning		
1/15/09	County Board	County Board Approves Budget Calendar
1/20/09-2/6/09	Adm/Department Heads	Administrator meets with Department Heads to Discuss Budget Calendar and 20 year Capital Plan
Step 2 Policies and Long Range Planning		
4/9/09	Adm	Administrator to present template for 2009-10 Budget to Finance Committee
4/9/09	Adm	Administrator to present draft Budget Policies for Committee Consideration
5/14/09	FC/Adm	Create and Recommend Budget Policy for next Fiscal year To County Board
5/21/09	County Board	County Board Approves Budget Policies
5/26/09-6/5/09	Adm/Dept. Heads	Administrator to meet with department heads to Discuss Board Policies and procedures for 2009-10 Budget
6/22/09	Department Heads	Turn in Draft 2009-10 Long Range Capital Expenditures to Administrator
7/9/09	FC	Finance Committee to review 20 year Capital Plan

Step 3 Department Participation

8/5/09	FC/Adm	Issue budget request worksheets to department heads, etc.
8/24/09	Dept. Heads	Return budget request worksheets to Administrator
9/5/09	Treasurer	August revenues and expenses with budget to actual and general ledger to Administrator
9/11/09	Adm	Provide Treasurer and Clerk with revenues and expense estimate worksheets and cover letter
9/12/09	Treasurer/Clerk	Provide department heads with revenues and expense estimate worksheets and cover letter

Target Date	Responsibility	Task
Step 4 Finance Committee Review and Recommendations		
9/13/09	FC	First Review of Budget by Finance Committee. Discussion of Budget requests with Departments questions from department heads on budget and estimates process, if any
9/22/09	Treasurer/Clerk	Revenues and expense estimate worksheets returned to Administrator
9/21/09	Adm	Finalize revenue and expense estimates for current year
10/2/09	Adm	Investigate and review budget requests
10/8/09	FC	2nd meeting to go over budget and make changes and recommendations. Discuss and/or set tax rates.
10/22/09	FC	Finance Committee Meeting if needed to Finalize budget discussion and recommendation

Step 5 County Board Review and Approval

10/29/09	Adm	Deliver tentative budget document to County Clerk for public display (at least 15 days prior to November County Board meeting)
10/30/09	County Clerk	Distribute Copies of Budget to Board members
10/30/09	County Clerk	Notify paper of 105% notice (if necessary)
11/1/09	Paper	105% notice published (between 7 and 14 days prior to budget hearing) (if necessary)
11/19/09	County Board	Review, revise and act on the Budget and Levy Ordinance
11/26/09	Adm	Make revisions and return 30 corrected copies to County Clerk (stapled)
12/1/09	Adm	Bind 6 complete sets for signature to Chairman, Fin Com chr, County Clerk (3) and County Administrator
No later then 12/29/09	County Clerk	File Ordinance and Levy in the County Clerks Office

All members of the Board and public are welcome to attend and observe all Finance Committee and s. County Board Meeting