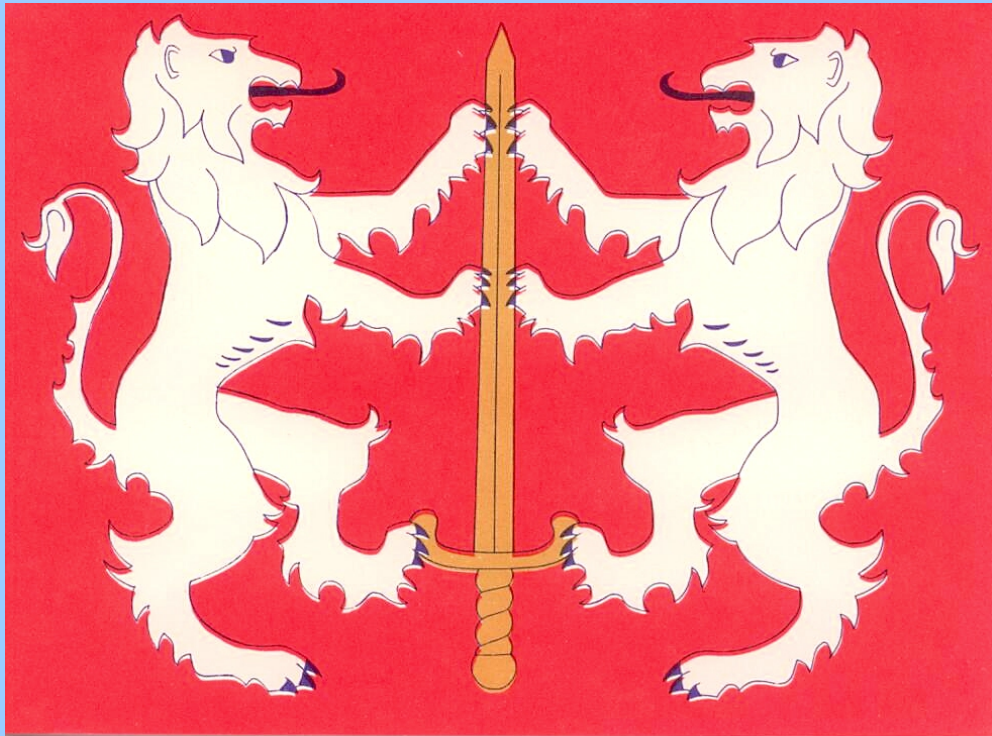


CARROLL COUNTY, ILLINOIS
Combined Budget and Appropriation Ordinance
and Tax Levy
for the year ending November 30, 2011

Adopted November 18, 2010



County Board

Rodney Fritz, Chair
Kevin Reibel, Vice-Chair

Cheryl Cole
Edie Block
Gerald Bork
Kurt Dreger
Darrell Stitzel
Paul Hartman
Sharon Hook

Shawn Picolotti
Ronald Preston
Juanita Randklev
Annette Rahn
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

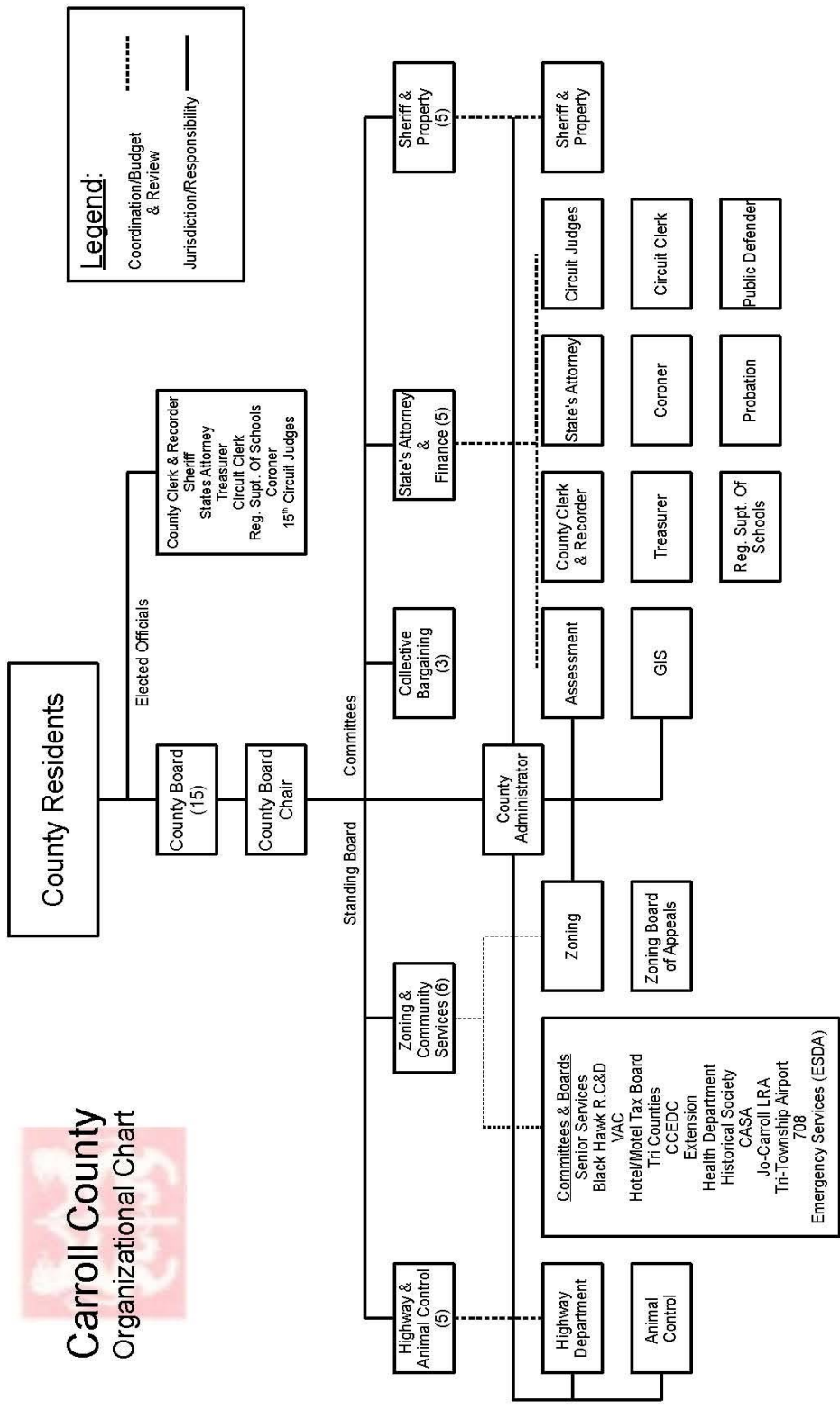
The following document contains the Appropriation, Annual Budget and Tax Levy Ordinances for Carroll County, Illinois. Two actual documents are being approved by the County Board within this document. They are the Combined Budget and Appropriations Ordinance and the Tax Levy Ordinance. Within the pages 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, 2010 to November 30, 2011.

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 2010 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, 2010, through November 30, 2011.

Fund	Actual	Estimated	2009-10 Appropriation	2010-11 Appropriation	
	Year Ended November 30, 2009	Year Ending November 30, 2010			
11 General County	3,516,999	3,519,743	3,680,394	3,599,977	98%
13 Bridge Aid	364,627	710,000	710,000	400,000	56%
14 County Highway	1,055,585	1,016,600	1,036,600	881,989	85%
15 Township Motor Fuel	645,238	625,600	625,600	625,000	100%
16 County Motor Fuel	664,495	749,994	749,994	444,888	59%
17 TWP County Bridge	127,701	162,500	162,500	0	0%
18 Matching	61,819	650,000	650,000	680,000	105%
19 Social Security	212,158	229,943	310,650	235,857	76%
20 Illinois Municipal Retirement	263,662	384,081	391,407	391,817	100%
21 Law Library	8,632	4,000	4,000	3,500	88%
22 Court Automation	10,653	12,741	13,397	11,407	85%
23 County Recorder's Automation	4,610	5,000	16,400	21,350	130%
24 Non Resident Heir	44	1370.92	150	150	100%
26 Community Mental Health	334,196	328,000	328,000	322,787	98%
27 Animal Control	6,255	6,725	6,425	8,525	133%
28 Electronic Monitoring	0	0	0	0	#####
29 Vital Records Automation	1,396	1,000	1,500	1,500	100%
30 Senior Citizens Fund	86,200	84,500	84,500	87,400	103%
31 DUI Enforcement Equipment	4,039	5,000	10,000	25,000	250%
32 Probation Service Fee	8,858	21,793	32,676	23,760	73%
34 Liability Insurance	148,464	152,975	152,975	150,433	98%
35 Payroll Escrow	0	0	0	0	#####
36 Payroll	0	0	0	0	#####
37 Public Safety Tax	285,000	310,000	310,000	273,700	88%
38 Treasurer Fee	0	0	0	0	#####
39 Tax Sale Automation	0	0	5,500	5,500	100%
40 Tourism Promotion (Hotel Motel)	30,632	36,600	42,900	62,400	145%
41 911 Fund	250,235	211,440	231,500	229,800	99%
42 Drug Fines	2777.01	1000	4	25000	#####
43 Court Security Fee	16,033	36,724	36,724	37,211	101%
44 Geographic Information Systems	39,844	44,800	43,900	48,910	111%
45 States Attorney Task Force	3,500	7,229	14,000	18,399	131%
46 Rental Housing	31347	24000	31500	24000	76%
47 Document Storage Fee	18,705	8,586	8,000	11,200	140%
48 States Attorney Continuing Ed. Resolution	0	0	0	0	#####
49 Maint. and Child Support Collection	9,843	12,454	15,194	18,227	120%

50	Circuit Clerk	547847.97	573000	3000	573000	#####
51	Special Computer Upgrade	20,220	20,220	20,220	0	0%
52	GIS Resolution Fee	40,000	40,000	40,000	35,000	88%
53	States Attorney VOCA	12,779	14,900	14,958	16,758	112%
54	County Health	342,906	410,957	432,674	382,679	88%
55	Grants Fund	31,151	7,462	0	6,536	#####
56	Pet Population Control	0	0	0	0	#####
57	Circuit Clerk Operation and Adm.	0	1,500	1,500	0	0%
58	Squad Car Acq. And Maint.	0	2,500	2,500	0	0%
59	Victims Impact	0	250	1,000	750	75%
62	Tax Redemption	488,465	306,000	325,000	306,000	94%
63	Death & Fetal Death Fees	10,998	1,986	15,000	1,986	13%
64	Clerk and Records Fee	285,611	252,900	236,000	254,800	108%
65	Inheritance Tax	0	150,000	0	0	#####
66	Sheriff's Fees	49,123	33,000	26,863	33,000	123%
67	Prisoner Commissary	17,721	20,000	8,500	20,000	235%
68	Sheriff Trust Account	73,826	156,395	26,050	50,000	192%
70	Probation Restitution	1,537	917	1,000	1,000	100%
71	Marriage	0	0	160	0	0%
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		10,233,848	11,454,390	10,958,819	10,440,038	

Less Interfund Transfers Out

11	General County	115,000	50,000	50,000	0	0%
19	Social Security	15,022	15,071	15,071	14,433	96%
20	Illinois Municipal Retirement	16,936	24,074	24,074	22,576	94%
22	Court Automation	0	397	397	795	200%
23	County Recorder's Automation	0	0	0	6,000	#####
29	Vital Records Automation	0	0	0	0	#####
32	Probation Service Fee	6,759	7,961	13,176	16,760	127%
37	Public Safety Tax	285,000	310,000	310,000	273,700	88%
40	Tourism Promotion (Hotel Motel)	1,822	1,700	2,000	1,500	75%
41	911 Fund	98,812	98,500	98,500	103,800	105%
45	States Attorney Task Force	0	1,229	0	2,459	#####
49	Maint. and Child Support Collection	6,260	5,894	5,394	3,127	58%
50	Circuit Clerk	77	3,000	3,000	3,000	100%
52	GIS Resolution Fee	40,000	40,000	40,000	35,000	88%
57	Circuit Clk. Oper. & Admin.	0	1,500	1,500	0	0%
58	Squad Car Acquisition and Maint.	0	2,500	2,500	0	0%
Transfers Out		585,689	561,826	565,612	483,150	
Net appropriations		9,648,159	10,892,563	10,393,207	9,956,888	

Adoption of the Combined Budget and Appropriation Ordinance is a combination of the Appropriations and Budget contained within pages 7 to 91 of this document. The signature page is located on page 92.

Section Two: Budget By Funds

General Fund Description and Summary

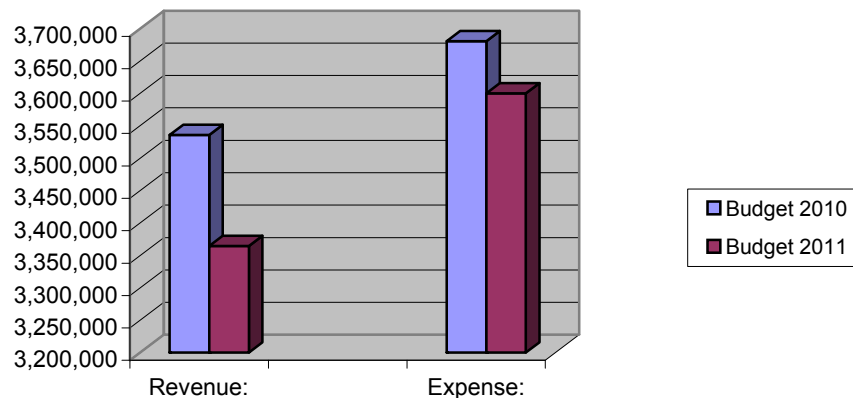
The General Fund accounts for several County Departments and services provided by the County. Operational funds, in full or in part, for the County Clerk and Recorder, Treasurer, Administration, County Board, Zoning, Supervisor of Assessments, Sheriff, Circuit Clerk, Animal Control, Coroner, Judicial, 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 years budget challenge for County is due to two major income factors. First the loss of income from the state for reimbursements of salaries and timely payments of income and sale tax. The second hurdle is created by the down turn in the economy that has produced a shrinking assessed value. The low assessed value has reduced the revenues of the General Fund by 3.7 percent of the tax levy from the previous year.

Summary for Budget Year Ending November 30, 2011:

	<u>Budget 2010</u>	<u>Budget 2011</u>
Revenue:	3,535,917	3,364,465
Expense:	3,680,394	3,599,977

General Fund Budget Comparison



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

	Budget 2010	Budget 2011
Courthouse	26,553	26,564
Assessment	137,025	137,125
Treasurer	138,875	139,975
Clerk and Recorder	128,410	129,510
Zoning	27,540	28,091
Coroner	14,000	14,000
Animal Control	25,876	26,378
Sheriff	990,317	971,726
Emergency Services	23,428	23,897
Public Defender	39,764	39,764
Probation	116,760	119,095
States Attorney	203,752	204,469
Circuit Clerk	158,687	132,466
Administrator	66,950	68,289
	<u>2,097,937</u>	<u>2,061,348</u>

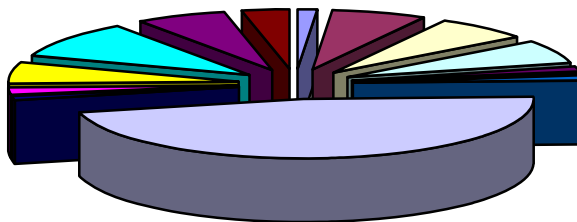
Health Insurance Per Individual

	2009-10	2010-11
County Portion	5,332	5,373
Total cost plus employee contrib.	5,600	5,700

Monthly Break down

Total	475.00			County Portion
Base	338.75	20%	80%	
	136.25	27.25	109	447.75

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

11

Item	Actual Year Ended November 30, 2,009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3001 REAL ESTATE TAX COLLECTION	981,372	993,479	993,479	947,550	95%
3002 MOBILE HOME TAX COLLECTION	805	1,200	1,200	1,200	100%
3003 PERSONAL PROPERTY REPLACEMENT	113,673	115,000	113,000	115,000	102%
3005 FEES-TREASURERS	5,005	4,000	4,500	4,000	89%
3008 STATES ATTORNEY REIMBURSEMENT	113,461	113,461	116,064	113,461	98%
3009 STATE-GRANTS IN AID	57,447	47,731	41,400	48,000	116%
3010 STATE-PROB SALARY SUBSIDY	12,266	7,306	7,310	8,000	109%
3011 STATE SOA SALARY REIM	14,617	18,000	22,800	9,340	41%
3012 STATE ESDA FUND REIM	11,088	7,000	11,000	8,000	73%
3013 STATE INCOME TAXES	535,846	484,224	585,000	487,198	83%
3014 STATE ELEC JUDGE REIM	9,225	4,500	4,275	4,200	98%
3015 INHERITANCE TAX INCOME		9,000	500	100	20%
3016 STATES ATTORNEY FEES	5,178	5,100	5,000	5,100	102%
3017 FINES - CIRCUIT CLERK	78,408	78,000	78,000	78,000	100%
3018 PUBLIC DEFENDER INCOME	14,085	11,500	14,000	13,000	93%
3019 SALE OF PLAT BOOKS	975	1,100	1,000	2,000	200%
3020 COUNTY 1% SALES TAX	106,023	93,315	104,000	95,300	92%
3021 COUNTY .25% SALES TAX	311,686	319,720	310,000	321,500	104%
3027 INTEREST EARNED	16,979	9,000	18,000	9,000	50%
3029 TRANS FROM 49 & 50 - INT	1,020	3,600	1,000	3,130	313%
3030 INTEREST-CO COLL/DELINQ/INLIEU		25	0		#DIV/0!
3031 ZONING & PERMIT INCOME	20,402	16,300	16,000	14,000	88%
3032 JUDICIAL FUND - RESOLUTIONS	3,147	3,000	3,000	3,000	100%
3034 EMPLOYEES INS REIMBURSEMENTS	21,592	18,000	18,000	25,498	142%
3036 MISCELLANEOUS INCOME	1,244	1,000	1,500	1,200	80%
3037 DELINQUENT TAXES - PENALTIES	99,720	52,000	52,000	52,000	100%
3039 CARROLL CO - DOG FEES, FINES			0		#DIV/0!
3040 ILEC - WORK RELEASE INCOME	7,621	3,000	6,500	3,000	46%
3042 SOA--NOTARY FEES-INCOME	5,739	6,200	6,500	5,000	77%
3043 CABLE TV FRANCHISE FEES	10,003	10,620	10,000	10,000	100%
3044 TRANSFER FROM TOUR5% TREAS FEE	1,822	1,700	2,000	1,500	75%
3045 FEES COLLECTED		0	0		#DIV/0!
3046 CORPS OF ENGINEERS--CAUSEWAY	12,268	12,880	12,000	12,800	107%
3048 TRANSFER FROM PROB SERVICE FEE	6,759	7,961	13,176	11,760	89%
3052 STATE--LOCAL USE TAX	98,963	82,384	100,000	85,000	85%
3055 TRANSFER FROM VITAL RECORDS FD	0	0	0	0	#DIV/0!
3058 TRANSFER FROM PUB SAFETY TAX	285,000	310,000	310,000	273,700	88%
3059 FEES - TRANSFER STATION	6,669	6,500	6,500	6,500	100%
3061 FOREIGN SHERIFF FEES	621	500	500	500	100%
3067 JUDGE--PLACEMENT REIMBURSEMENT		500	250	500	200%
3069 JAIL TELEPHONE--COLLECT CALLS	7	5	1,000	10	1%
3075 CIR CL--ARRESTEE'S MEDICAL FEE	1,880	2,000	2,000	2,000	100%
3076 TRANSFER FROM SQUAD CAR F. 50	0	2,500	2,500	0	0%
3077 MULTI-TOWNSHIP--ASSESSING	19,032	31,383	31,383	31,383	100%
3078 TRANSFER FROM CHD. SUP. CIR CLK	4,500	4,500	4,500	2,500	56%

Item	Actual Year Ended November 30, 2,009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3080 TRANSFER FROM 911 WGE REIM DIS	72,283	72,000	72,000	75,000	104%
3083 MINOR HOUSING	1,125	1,000	1,500	1,100	73%
3089 CIR CLERK--BLOOD TEST FEE		200	50	50	100%
3090 SHERIFF-SS INCENTIVE PAYMENT	800	1,600		1,000	#DIV/0!
3091 SHERIFF--HIREBACK	356	500	500	500	100%
3092 TRANSFER FROM 911 INS REIMB	14,639	14,000	14,000	14,000	100%
3100 TAX SALE INDEMNITY FEES	2,180	1,000	2,000	1,500	75%
3101 MISC CTYS-HOUSING JAIL INMATES			0		#DIV/0!
3105 US FISH/WILDLIFE-REFUGE REV SH	3,912	4,000	4,000	4,000	100%
3106 INT FROM CIR CL-DEP TO GEN FD	828	2,000		2,000	#DIV/0!
3215 CIR CLERK--GENERAL FEE-38.675%	20,623	18,600	18,500	18,500	100%
3216 CIR CLERK-MISC INCOME	160	500	500	500	100%
3218 CO CLERK--FEES	186,995	187,000	195,000	195,000	100%
3219 SHERIFF--FEES	44,705	55,000	60,000	58,000	97%
3220 CIRCUIT CLERK--FEES	99,434	99,000	99,000	99,000	100%
3225 INSURANCE CLAIMS--GEN FD	4,105	2,000	2,000	2,000	100%
3230 COURTHOUSE POP MACHINE INC	1,987	1,600	2,000	1,800	90%
3236 TRANSFER OF A/P INTEREST	237		0		#DIV/0!
3238 REIMB FROM SINNISSIPPI GRANT			0		#DIV/0!
3240 REIMB--PUBLIC DEFENDER SALARY	19,054	20,000	20,000	8,000	40%
3241 ST ATTY PRISON REIMBURSEMENT			0		#DIV/0!
3244 CO CLERK-INTEREST-MULTI ACCTS			0		#DIV/0!
3245 MEDIACOM			0		#DIV/0!
3246 REIMB-EARLY VOTING EXPENSES	3,060	683	0		#DIV/0!
3260 HIGHLAND C C -RENT-PTE	1,200	1,200		1,200	#DIV/0!
3280 TRANSFER FUND 57		1,500	1,500	0	0%
3281 VAC REIM			10	10	100%
3282 TRANSFER FROM PROB SER. SPECIAL	0	12,500	12,500	5,000	40%
3247 CIR CLERK--OPERATION ADD-ONS			0		#DIV/0!
3252 TRANSFER FROM ST ATTY CONT ED	0	0	0	0	#DIV/0!
3253 TRANSFER FROM CO OFFICES FUND			0	0	#DIV/0!
TRANSFER TO GEN FD--CLERK SALARY				5,000	#DIV/0!
TRANSFER TO GEN FD--EDUCATION				350	#DIV/0!
TRANSFER TO GEN FD- EQUIPMENT				5,000	#DIV/0!
TRANSFER TO GEN FD--REC FEES				6,000	#DIV/0!
TRANSFER FROM F42				0	
TRANSFER TO GEN FD-BOOK REPAIR				5,000	#DIV/0!
TRANSFER FROM LIABILITY FUND 34	0	0	0	40,000	#DIV/0!
3275 SHERIFF-INT-TIME-CAPSULE/CD	24	25	20	25	125%
TOTAL REVENUE	3,473,853	3,395,102	3,535,917	3,364,465	

General Fund EXPENSES

11

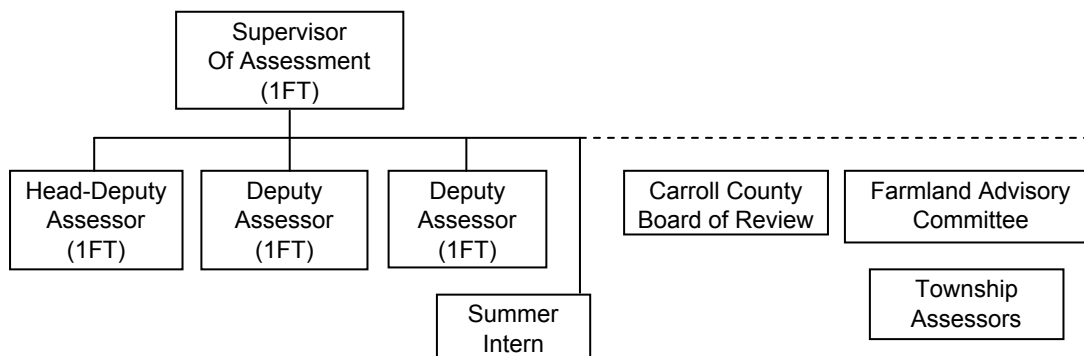
Item		Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
01	COURTHOUSE UPKEEP					
5002	JANITOR	24,778	25,553	25,553	26,064	102%
5003	REPAIRS & MAINTENANCE	49,984	35,000	35,000	35,000	100%
	COURTHOUSE UPKEEP CONT.	74,762	60,553	60,553	61,064	
5004	UTILITIES--ELECTRICITY & WATER	44,248	45,000	40,000	40,000	100%
5005	UTILITIES--TELEPHONE	25,573	22,000	27,000	27,000	100%
5006	UTILITIES--GAS	8,729	12,000	15,000	15,000	100%
5008	CARPETING & COURTYARD	0	1,000	5,000	1,000	20%
5026	HVAC MAINTENANCE CONTRACT	21,201	21,515	21,515	22,180	103%
5436	COURTHOUSE IMP-CIP TUCK POINT	57,966	36,000	38,000	30,000	79%
5437	PART-TIME JANITOR	10,770	11,363	11,363	11,590	102%
5438	JANITOR OVERTIME	125	500	1,000	500	50%
6027	HEALTH/LIFE INSURANCE	5,145	5,400	5,400	6,904	128%
	DEPT. SUBTOTAL	173,758	154,778	164,278	154,174	
02	SUPPLIES AND RENTALS					
	DEVENET LEASE		0		20,220	
5319	RENTALS & LEASE	6,442	0	14,000	9,000	64%
5323	PRINTING, SUPPLIES & POSTAGE	12,451	4,000	13,000	10,500	81%
	DEPT. SUBTOTAL	18,893	4,000	27,000	39,720	
03	OFFICE EQUIPMENT AND MAINTENANCE					
5025	OFFICE EQUIPMENT MAINTENANCE	8,316	6,000	12,000	9,000	75%
	DEPT. SUBTOTAL	8,316	6,000	12,000	9,000	
04	COUNTY BOARD SERVICES					
5320	PER DIEM ALLOWANCE	27,075	25,000	34,000	28,000	82%
5422	TRAVEL, DUES & SUPPLIES	3,927	4,000	6,000	3,000	50%
	DEPT. SUBTOTAL	31,002	29,000	40,000	31,000	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
05 SUPERVISOR OF ASSESSMENTS					
5009 CLERKHIRE SALARIES	75,172	79,425	79,425	79,425	100%
5012 TRAVEL	3,585	4,000	7,000	5,000	71%
5014 EDUCATION	369	700	1,000	1,200	120%
5017 INDUSTRIAL APPRAISAL CONTRACT	2,935	5,000	7,000	4,000	57%
5018 FARMLAND ADVISORY COM	93	100	300	300	100%
5024 DUES	350	350	400	400	100%
5027 APPRAISAL SOFTWARE	10,250	10,700	11,000	11,000	100%
5028 CAPITAL PUR-APPRAISAL SOFT.	0		0		#DIV/0!
5310 SALARY--SOA	44,146	45,600	45,600	46,700	102%
5321 CLERKHIRE--OVERTIME PAY	9,308	9,000	12,000	11,000	92%
5323 PRINTING, SUPPLIES & POSTAGE	19,971	18,000	20,000	20,000	100%
6027 HEALTH/LIFE INSURANCE	18,776	21,600	21,600	24,004	111%
DEPT. SUBTOTAL	184,955	194,475	205,325	203,029	

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	2010-11 Hourly Rate	Current Yearly Salary	2010-11 Yearly Salary
Head-Deputy Assessor	16.07	16.07	29,247	29,247
Deputy Assessor	16.07	16.07	29,247	29,247
Deputy Assessor	11.50	11.50	20,930	20,930
			79,425	79,425

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
06 BOARD OF REVIEW					
5012 TRAVEL	125	599	600	500	83%
5014 EDUCATION	0	100	200	200	100%
5311 SALARY--BOARD OF REVIEW	9,000	9,000	9,000	9,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	1,838	1,320	1,850	1,600	86%
DEPT. SUBTOTAL	10,963	11,019	11,650	11,300	
07 ELECTIONS					
5019 JUDGES, BALLOTS & SUPPLIES	128,916	125,000	128,000	128,000	100%
5020 CLERK'S OFFICE OVERTIME	1,590	4,000	5,000	4,000	80%
5021 MOTOR VOTER REGISTRATION	1,430	4,000	4,500	4,000	89%
5022 HELP AMERICA VOTE ACT	4,271	8,000	8,100	7,500	93%
DEPT. SUBTOTAL	136,206	141,000	145,600	143,500	
08 BONDS - COUNTY OFFICERS					
5328 BONDS FOR COUNTY OFFICERS	1,088	250	1,500	1,000	67%
DEPT. SUBTOTAL	1,088	250	1,500	1,000	
09 PERMANENT REGISTRATION					
5329 PERMANENT REGISTRATION	6,203	2,000	7,200	6,000	83%
DEPT. SUBTOTAL	6,203	18,515	7,200	6,000	
10 ACCOUNTING SERVICE & AUDIT					
5023 ACCOUNTING SERVICE & AUDIT	48,750	27,000	30,000	30,500	102%
DEPT. SUBTOTAL	48,750	27,000	30,000	30,500	
11 REIMBURSABLE INS - SEE #11-3034					
6049 REIMBURSABLE INS-SEE #11-3040	21,592	18,515	24,500	18,000	73%
DEPT. SUBTOTAL	21,592	18,515	24,500	18,000	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
12 COUNTY TREASURER					
5009 CLERKHIRE SALARIES	89,023	93,275	93,275	93,275	100%
5010 DUES	210	210	210	210	100%
5012 TRAVEL	0	0	250	250	100%
5014 EDUCATION	0	0	350	350	100%
5323 PRINTING, SUPPLIES & POSTAGE	20,374	20,000	20,000	21,000	105%
6002 SALARY--TREASURER	44,146	45,600	45,600	46,700	102%
6027 HEALTH/LIFE INSURANCE	18,701	21,600	21,600	24,004	111%
DEPT. SUBTOTAL	172,454	180,685	181,285	185,789	

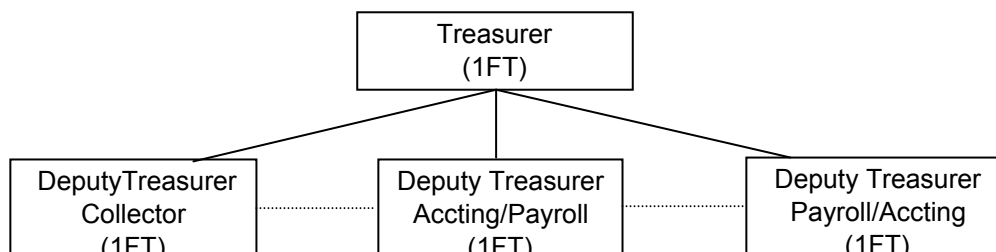
The County Treasurer's Office has the following responsibilities:

- 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	2010-11 Hourly Rate	Current Yearly Salary	2010-11 Yearly Salary
Deputy Treasurer-Collector (35 hrs/wk)	18.46	18.46	33,597.20	33,597.20
Deputy Treasurer-Accting/Payroll(35 hrs/wk)	16.72	16.72	30,430.40	30,430.40
Deputy Treasurer-Payroll/Accting(35 hrs/wk)	16.07	16.07	29,247.40	29,247.40
			93,275.00	93,275.00

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
13 COUNTY CLERK AND RECORDER					
5009 CLERKHIRE SALARIES	78,558	82,810	82,810	82,810	100%
5010 DUES	380	400	400	400	100%
5012 TRAVEL	1,321	1,500	2,000	1,500	75%
5014 EDUCATION	469	1,200	1,350	1,350	100%
5323 PRINTING, SUPPLIES & POSTAGE	5,258	8,000	10,500	9,000	86%
6027 HEALTH/LIFE INSURANCE	18,701	21,600	21,600	24,004	111%
6030 BOOK REPAIRS	15,000	2,500	5,000	5,000	100%
6031 RECORDERS-TRANSACTION FEE	13,205	10,000	12,500	13,500	108%
6036 FEE STUDY	0				
6033 VITAL RECORDERS RESOLUTION	0		0		#DIV/0!
6063 SECRETARY SALARIES	0		0		#DIV/0!
6068 DEED STAMPS	46,963	65,000	60,000	60,000	100%
6074 SALARY-COUNTY CLERK	44,146	44,146	45,600	46,700	102%
DEPT. SUBTOTAL	224,000	237,156	241,760	244,264	

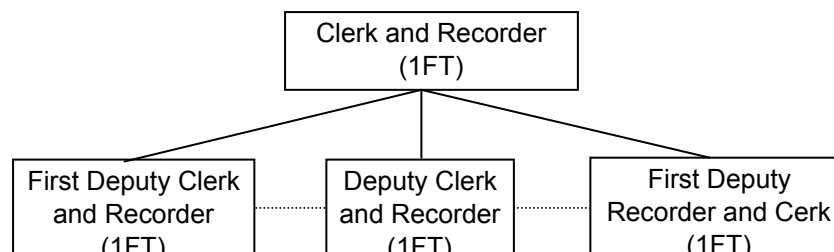
Department Discription:

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	2010-11 Hourly Rate	Current Yearly Salary	2010-11 Yearly Salary
First Deputy Clerk and Recorder (35 hrs/wk)	15.32	15.32	27,882.40	27,882.40
First Deputy Recorder and Clerk (35 hrs/wk)	15.05	15.05	27,391.00	27,391.00
Deputy Clerk and Recorder (35 hrs/wk)	15.13	15.13	27,536.60	27,536.60
			82,810.00	82,810.00

General Fund EXPENSES

11

Item		Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
14	CAPITAL EQUIPMENT PURCHASE					
6032	CAPITAL EQUIPMENT PURCHASE	8,100	0	9,600	0	0%
	DEPT. SUBTOTAL	<u>8,100</u>	<u>0</u>	<u>9,600</u>	<u>0</u>	
15	CONTINGENCY					
5352	CONTINGENCY	0	35,000	55,000	50,000	91%
	DEPT. SUBTOTAL	<u>0</u>	<u>35,000</u>	<u>55,000</u>	<u>50,000</u>	
16	LITIGATION EXPENSE					
6034	LITIGATION EXPENSE	17,136	45,000	25,000	40,000	160%
	DEPT. SUBTOTAL	<u>17,136</u>	<u>45,000</u>	<u>25,000</u>	<u>40,000</u>	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
17 ZONING					
5010 DUES	80	130	200	200	100%
5011 TRAINING--ZONING	328	651	700	700	100%
5012 TRAVEL	796	1,417	1,950	1,500	77%
5323 PRINTING, SUPPLIES & POSTAGE	615	747	1,400	1,000	71%
5423 TRAVEL--BOARD OF APPEALS	181	400	950	950	100%
6027 HEALTH/LIFE INSURANCE	66	66	100	100	100%
6035 BOARD OF APPEALS	750	1,750	3,000	2,000	67%
6041 NOXIOUS WEED ADMINISTRATION	395	441	500	500	100%
6042 PUBLICATIONS	168	1,019	1,200	1,200	100%
6075 ZONING-SALARY (1FT)	26,697	27,540	27,540	28,091	102%
DEPT. SUBTOTAL	30,076	34,161	37,540	36,241	

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, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
18 CORONER					
5010 DUES	300	300	300	300	100%
5012 TRAVEL	800	800	800	800	100%
5323 PRINTING, SUPPLIES & POSTAGE	500	500	500	500	100%
6003 DEPUTY CORONER--SALARIES	1,200	1,800	1,800	1,800	100%
6013 CORONER TRAINING CLASSES	0	800	800	800	100%
6038 AUTOPSIES	4,110	5,900	5,900	5,900	100%
6058 SALARY-CORONER	13,962	14,000	14,000	14,000	100%
6069 COURT REPORTER	0	500	500	500	100%
DEPT. SUBTOTAL	20,872	24,600	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	1,200	1,200	1,200	100%
5323 PRINTING, SUPPLIES & POSTAGE	2,453	2,700	2,700	2,200	81%
6027 HEALTH/LIFE INSURANCE	5,145	5,400	5,400	6,904	128%
6039 AUTO, TELEPHONE & SUPPLIES	3,393	3,700	3,700	3,700	100%
6059 SALARY-DOG CATCHER	24,300	25,076	25,076	25,578	102%
6061 PART-TIME SALARY	1,693	1,800	1,800	1,800	100%
6062 OVERTIME FOR FULL-TIME EMPL	0	800	800	800	100%
6072 PETTY CASH-SMALL ITEMS	300	600	600	600	100%
6078 UNIFORMS	300	400	400	400	100%
DEPT. SUBTOTAL	37,584	41,676	41,676	43,182	

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, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
20 COUNTY SHERIFF					
5010 DUES	575	620	800	800	100%
5012 TRAVEL	0	0	600	600	100%
5323 PRINTING, SUPPLIES & POSTAGE	12,724	13,000	13,000	13,000	100%
6005 SALARY--CHIEF DEPUTY	46,731	48,204	48,204	49,168	102%
6014 HIREBACK PAY	506	2,000	5,000	3,000	60%
6027 HEALTH/LIFE INSURANCE	124,338	135,000	135,000	165,696	123%
6043 PRISONER CARE	25,360	23,000	23,000	0	0%
PRISONER DENTAL				1,000	
PRISONER MEDICAL				7,000	
PRISONER PRESCRIPTION				5,000	
PRISONER GENERAL CARE				10,000	
6044 SQUAD CARE MAINTENANCE *	13,779	14,000	12,500	12,500	100%
6046 UNIFORMS *	12,324	10,000	10,000	10,000	100%
6037 WEAPONS & AMMO *		1,500	2,000	2,000	100%
6047 RADIO CONTRACT & REPAIRS	1,810	2,500	3,000	3,000	100%
6048 TRAINING FEES *	7,632	5,000	10,000	5,000	50%
6050 K-9 STIPEND	38,242	2,640	2,640	0	0%
6051 SHERIFF--FUEL *	23,701	27,000	35,000	30,000	86%
6052 EXTRADITION EXPENSE	177	1,000	2,500	1,500	60%
6053 SHERIFF--HOLIDAY PAY	41,176	42,092	42,092	42,092	100%
6060 SALARY-SHERIFF	52,152	53,865	53,865	55,000	102%
6064 DEPUTIES--FOP SALARIES *	712,174	264,056	264,056	264,056	100%
6079 JAILERS--FOP SALARIES		196,435	196,435	196,435	100%
6080 DISPATCH--FOP SALARIES		288,725	288,725	288,725	100%
6065 DEPUTIES--FOP OVERTIME *	74,079	32,000	26,250	26,250	100%
6081 JAILERS--FOP OVERTIME		12,000	19,500	13,000	67%
6082 DISPATCH--FOP OVERTIME		18,000	29,250	22,000	75%
6083 INVESTIGATOR ON CALL	0	0	400	400	100%
6066 SHERIFF--OTHER SALARIES	10,831	11,174	11,174	11,397	102%
6067 OTHER SALARIES--P/T PAY	9,461	15,000	12,000	12,000	100%
6073 DIETING OF PRISONERS	36,729	40,000	39,000	39,000	100%
6076 CT SECURITY SALARY (40%)	7,917	8,000	10,920	10,920	100%
6077 PRISONER HOUSING-OUT OF CTY	0	0	5,000	2,000	40%
6253 K-9 MAINTENANCE	211	750	1,000	0	0%
6254 K-9 OVERTIME WAGES	1,777	2,000	2,300	0	0%
8217 SHERIFF'S SQUAD CAR PURCHASE	28,225		0	0	#DIV/0!
DEPT. SUBTOTAL	1,282,628	1,269,561	1,305,211	1,302,540	
21 VILLAGE OF THOMSON					
7049 THOMSON--POLICING CAUSEWAY	11,268	11,000	11,000	11,000	100%
DEPT. SUBTOTAL	11,268	11,000	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

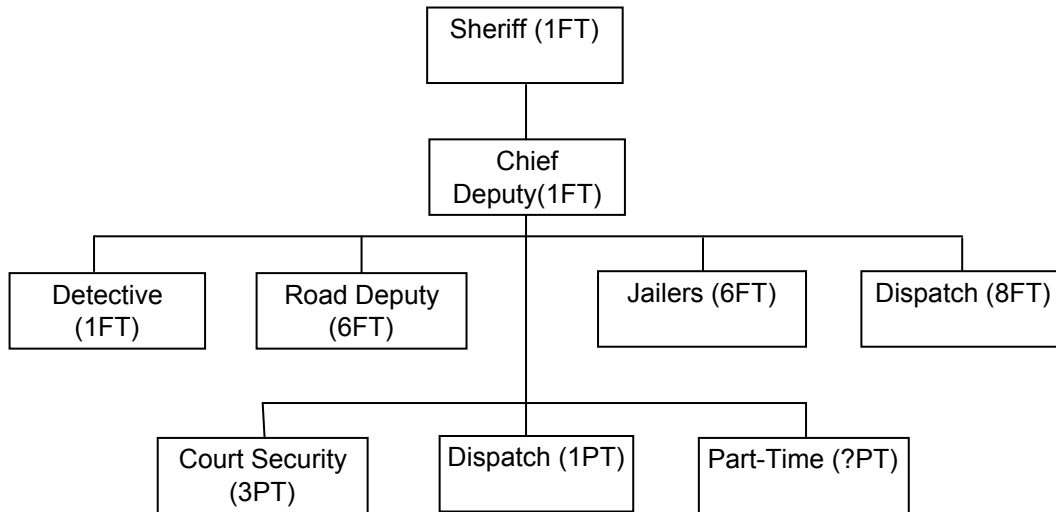
Two Non-Union Janitor Maintenance

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	2010-11 Hourly Rate	Current Yearly Salary	2010-11 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
			749,216.00	749,216.00



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

**General Fund
EXPENSES**

11

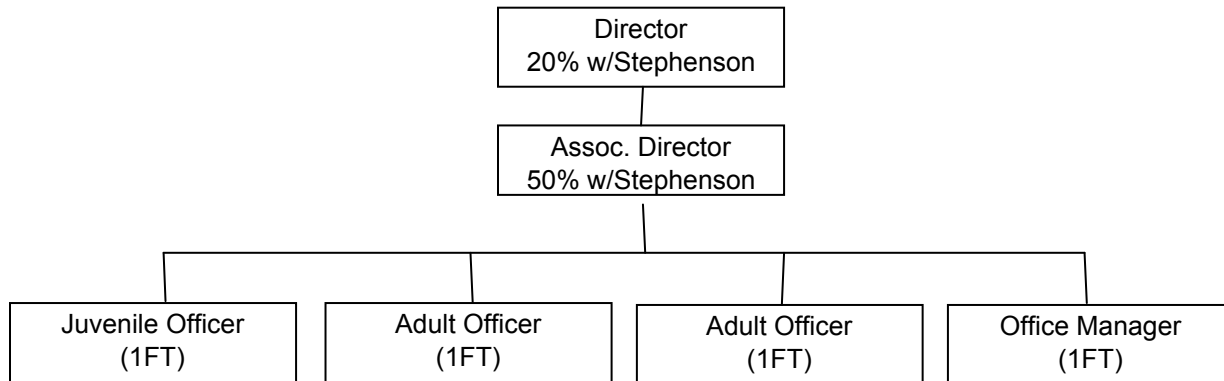
Item		2009	2010	2010	2011	Percent Inc./Dec. 2010 to 2011
		Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	
22	EMERGENCY SERVICES					
5010	DUES	81	90	90	90	100%
5012	TRAVEL	977	1,200	1,200	1,200	100%
5323	PRINTING, SUPPLIES & POSTAGE	410	800	800	800	100%
7002	SALARY-EMERGENCY SERVICES	11,880	12,254	12,254	12,499	102%
7051	NEW EQUIPMENT & MAINTENANCE	3,091	2,000	2,000	1,000	50%
7052	MISC MEETING EXPENSE	1,317	1,000	1,000	1,000	100%
7053	SHERIFF WEATHER RADAR	1,188	0	0	0	#DIV/0!
7055	CELL PHONE	672	900	900	900	100%
7084	SEC SALARY-ONE HALF TIME	10,831	11,174	11,174	11,397	102%
7091	COUNTY EMERGENCY EXPENSE	0	200	200	200	100%
7111	TRAINING-IEMA PLEDGE	0	400	400	400	100%
	DEPT. SUBTOTAL	30,447	30,018	30,018	29,487	
23	JURY EXPENSES					
5323	PRINTING, SUPPLIES & POSTAGE	107	600	2,500	1,000	40%
7088	JUROR'S FEES	9,876	11,000	12,000	12,500	104%
	DEPT. SUBTOTAL	9,983	11,600	14,500	13,500	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
24 PUBLIC DEFENDER					
7080 SALARY-PUBLIC DEFENDER	38,549	39,764	39,764	39,764	100%
7104 DEFENDING ATTORNEY SALARY	17,613	18,204	18,204	18,204	100%
7110 JUVENILE DEFENSE ATTY--SALARY	13,659	13,659	13,659	13,659	100%
DEPT. SUBTOTAL	69,821	71,627	71,627	71,627	
25 PROBATION					
5009 CLERKHIRE SALARIES	31,046	32,025	32,025	32,666	102%
5142 CAPITAL EQUIPMENT	0	0	0	0	#DIV/0!
5323 PRINTING, SUPPLIES & POSTAGE	3,554	2,332	3,800	2,700	71%
6027 HEALTH/LIFE INSURANCE	20,580	21,394	21,600	27,616	128%
7011 CHIEF MANAGING OFFICER-TRAVEL	2,588	2,600	2,600	2,000	77%
7057 MEETING & TRAINING	0	50	600	600	100%
7059 WORK RELEASE: DIRECTOR SALARY	37,162	39,623	39,623	40,415	102%
7065 SALARY-RESTORATIVE JUSTICE	32,671	33,889	33,889	34,567	102%
7069 DRUG TESTING	1,943	1,783	2,200	2,000	91%
7070 SOFTWARE MAINTENANCE	1,776	1,860	1,776	1,860	105%
7071 SOFTWARE & HARDWARE UPGRADE	0	0	1,000	500	50%
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	425	322	1,000	750	75%
7078 CELLULAR PHONES	1,915	913	2,000	1,000	50%
7081 SALARY-PROBATION OFFICER	49,010	50,846	50,846	51,863	102%
7086 CHIEF MANAGING OFFICER SALARY	6,849	9,044	10,000	10,000	100%
7107 PROBATION OFFICER--TRAVEL PAY	2,588	2,600	2,600	2,000	77%
7108 WORK RELEASE DIR--TRAVEL PAY	2,518	2,600	2,600	2,000	77%
7109 RES JUSTICE COORD--TRAVEL PAY	2,588	2,600	2,600	2,000	77%
DEPT. SUBTOTAL	197,915	205,182	211,559	215,337	

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.

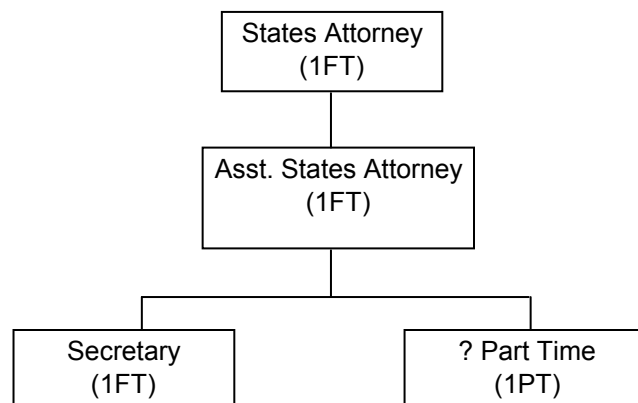


General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
26 STATES ATTORNEY					
5009 CLERKHIRE SALARIES	24,298	25,500	25,500	26,010	102%
5010 DUES	939	946	900	900	100%
5012 TRAVEL	1,028	700	700	700	100%
5014 EDUCATION	1,581	1,500	1,500	1,500	100%
5323 PRINTING, SUPPLIES & POSTAGE	9,168	9,320	9,320	9,320	100%
6027 HEALTH/LIFE INSURANCE	14,578	16,200	16,200	20,712	128%
7063 VACATION-SECRETARY	0	350	700	350	50%
7064 APPELLATE PROSECUTOR	7,000	7,000	7,000	7,000	100%
7068 INVESTIGATION EXPENSES	3,101	1,000	2,000	2,000	100%
7082 SALARY-STATE'S ATTORNEY	129,141	128,959	128,959	128,959	100%
7090 ASST STATE'S ATTORNEY	38,206	32,000	49,293	49,500	100%
9205 ST ATTY-SPEC ASST SALARY	0	0	0		#DIV/0!
DEPT. SUBTOTAL	229,039	223,475	242,072	246,951	

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

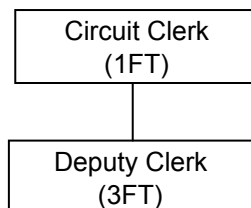
11

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
27 CIRCUIT CLERK					
5009 CLERKHIRE SALARIES	107,407	113,077	113,077	84,266	75%
5010 DUES	579	300	300	350	117%
5012 TRAVEL	1,164	2,000	2,000	2,000	100%
5014 EDUCATION	0	1,000	1,000	1,000	100%
5323 PRINTING, SUPPLIES	8,899	15,000	15,000	15,000	100%
5327 POSTAGE	2,798	3,000	3,000	2,000	67%
5421 CIR CLERK CLERKHIRE--O/T PAY	0	10	10	1,500	15000%
6027 HEALTH/LIFE INSURANCE	23,219	27,000	27,000	24,004	89%
7083 SALARY-CIRCUIT CLERK	44,038	45,600	45,600	46,700	102%
COMPUTER SOFTWARE		1,000	1,000	0	0%
DEPT. SUBTOTAL	188,104	207,987	207,987	176,820	

28 COURT EXPENSES - JUDGES

5323 PRINTING, SUPPLIES & POSTAGE	4,044	5,000	5,000	5,000	100%
5398 OTHER EXPENDITURES	2,034	2,500	2,500	2,500	100%
5424 DUES--JUDGE	200	300	300	300	100%
5425 DUES--ASSOCIATE JUDGE	200	200	200	200	100%
7092 ASSC JUDGE-SUPPLIES/OTHER EXP	0	400	400	400	100%
7095 REIMB TO STATE-JUD SALARY	762	800	800	800	100%
7099 JUVENILE DETENTION	14,800	5,000	20,000	10,000	50%
7101 SUMMER INTERN	0	0	0	0	#DIV/0!
7105 CHIEF JUDGE FUND	900	900	900	900	100%
7106 PSYCHIATRIST	600	1,000	1,000	1,000	100%
DEPT. SUBTOTAL	23,540	16,100	31,100	21,100	

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)	18.10	18.10	32,942.00	32,942.00
Deputy Clerk (35 hrs/wk)	15.83	15.83	28,810.60	0.00
Deputy Clerk (35 hrs/wk)	14.10	14.10	25,662.00	25,662.00
Deputy Clerk (35 hrs/wk)	14.10	0.00	25,662.00	25,662.00
			113,076.60	84,266.00

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
29 COUNTY EDUCATION SVCS REGION					
7098 SCHOOL HEALTH & SAFETY SERV	0		0		#DIV/0!
7102 SHARED COSTS-JODAVIESS & STEPH	21,793	21,354	21,354	18,329	86%
7103 SHARED RENT-JODAVIESS & STEPH	2,505	2,800	2,440	3,116	128%
DEPT. SUBTOTAL	24,297	24,154	23,794	21,445	
30 COUNTY ADMINISTRATOR					
5010 DUES	508	800	900	700	78%
5012 TRAVEL	358	1,100	1,300	1,100	85%
5014 EDUCATION	840	1,100	1,200	1,100	92%
5323 PRINTING, SUPPLIES & POSTAGE	591	600	800	750	94%
6027 HEALTH/LIFE INSURANCE	5,145	5,400	5,400	6,904	128%
7055 CELL PHONE	0	600	600	600	100%
8002 SALARY-COUNTY ADMINISTRATOR (1FT	65,000	66,950	66,950	68,289	102%
DEPT. SUBTOTAL	72,442	76,550	77,150	79,443	
31 FINANCIAL SOFTWARE					
5431 SOFTWARE SUPPORT	3,645	4,000	4,000	4,000	100%
8185 FINANCIAL SOFTWARE PKG (1 OF 1	0		0	0	#DIV/0!
DEPT. SUBTOTAL	3,645	4,000	4,000	4,000	
32 MISCELLANEOUS					
5408 TRANSFER TO GIS FUND	50,000	0	0	0	#DIV/0!
8201 PURCHASE POP-CTHSE POP MACH	1,539	1,500	1,500	1,500	100%
8202 ECONOMIC DEVELOP. (TCEDA & other)	40,000	35,000	35,000	20,000	57%
8204 R C & D--DUES	0	500	500	500	100%
8205 R C & D--GRANT	3,652	3,653	3,653	3,653	100%
8206 WASTE MANAGEMENT-AGENCY COOP	6,500	6,500	6,500	7,000	108%
8209 VFW AMBULANCE SERVICE	2,500	2,500	2,500	2,500	100%
8211 SOIL & WATER CONSERVATION	5,000	5,000	5,000	4,000	80%
8212 CEDS	1,000	1,000	1,000	1	0%
8222 SQUAD CAR REPAIRS FROM ACCID.	4,605	0	0	0	#DIV/0!
8224 HIGHWAY FD-REFUGE REV SHARING	1,956	1,924	2,000	2,000	100%
8525 TRANSFER--IMRF FUND	0	0	0		#DIV/0!
8526 TRANSFER--FICA FUND	0	0	0		#DIV/0!
8527 EXP FROM SINNISSIPPI GRANT	0	0	0		#DIV/0!
Sales Tax Rebate				10,000	#DIV/0!
8542 CIP-SQUAD CAR		26,000	22,000	0	0%
8528 WEST CARROLL - REFUGE REV SHA	1,956	1,924	2,000	2,000	100%
DEPT. SUBTOTAL	118,707	85,501	81,653	53,154	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
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	105	200	800	250	31%
5323 PRINTING, SUPPLIES & POSTAGE	737	1,500	1,500	1,500	100%
7066 PRINT-SUPP-BOOKS-PERIODICALS	177	250	500	0	0%
9190 VETERAN ASST--WAGES (1 PT)	5,152	5,356	5,356	5,463	102%
9193 MILEAGE & TRAINING	1,098	1,000	2,000	1,500	75%
9198 VETERANS ASSISTANCE	7,809	9,000	10,000	10,000	100%
9201 EQUIPMENT	402	800	1,000	1,000	100%
DEPT. SUBTOTAL	<u>15,480</u>	<u>18,106</u>	<u>21,156</u>	<u>19,713</u>	
35 SPECIAL COMPUTER UPGRADE					
9202 TRANSR TO SPECIAL COMP UPGRD	0	0	0	0	#DIV/0!
DEPT. SUBTOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
36 WEBSITE					
8529 COUNTY WEB SITE	924	1,500	1,500	1,500	100%
DEPT. SUBTOTAL	<u>924</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	
37 HIGHWAY CAPITAL IMPROVEMENTS					
8530 HIGHWAY CAPITAL BLDG IMPRVMENT	12,051	0	0		#DIV/0!
DEPT. SUBTOTAL	<u>12,051</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL GENERAL FUND EXPENSES	<u>3,516,999</u>	<u>3,519,743</u>	<u>3,680,394</u>	<u>3,599,977</u>	98%
NET CHANGE IN FUND BALANCE (REV/EXP)	-43,145.71	-124,641	-144,477	-235,512	
FUND BALANCE, BEGINNING OF YEAR	1,395,687	1,352,541	1,395,687	1,227,901	
FUND BALANCE, END OF YEAR	1,352,541	1,227,901	1,251,210	992,389	Fund Bal 27.6%

Bridge Aid Fund

13

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3001 REAL ESTATE TAX COLLECTION	182,926	183,978	183,978	177,000	#REF!
3002 MOBILE HOME TAX COLLECTION	149	250	250	150	60%
3027 INTEREST EARNED	6,018	3,000	3,000	3,000	100%
3144 REVENUE FROM TOWNSHIP WORK	198,741	356,250	356,250	200,000	56%
TOTAL REVENUE	387,835	543,478	543,478	380,150	
5112 REIMBURSEMENTS	192,720	356,250	356,250	200,000	56%
5114 AID TO TWPS IN BLDING BRIDGES	171,907	353,750	353,750	200,000	57%
CAPITAL OUTLAY	0	0	0		#DIV/0!
TOTAL EXPENSES	364,627	710,000	710,000	400,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	23,208	-166,522	-166,522	-19,850	
FUND BALANCE, BEGINNING OF YEAR	403,326	426,534	403,326	260,012	
FUND BALANCE, END OF YEAR	426,534	260,012	236,804	240,162	

Unknown/Last years

PROJECT WORKSHEET

REVENUE

3144

VARIOUS TOWNSHIP CULVERTS	\$200,000
COUNTY CULVERT	\$0
TOTAL	\$200,000

EXPENSE

5112

VARIOUS TOWNSHIP CULVERTS	\$200,000
COUNTY CULVERT	\$0
TOTAL	\$200,000

5114

VARIOUS TOWNSHIP CULVERTS	\$200,000
COUNTY CULVERT	
TOTAL	\$200,000

Highway Fund

14

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3001 REAL ESTATE TAX COLLECTION	344,822	350,000	350,000	355,000	101%
3002 MOBILE HOME TAX COLLECTION	281	500	500	300	60%
3027 INTEREST EARNED	4,004	4,000	4,000	3,000	75%
3099 OTHER INCOME	16,295	7,000	7,000	7,000	100%
3145 FROM CO MOTOR FUEL TAX FUNDS	200,000	125,000	125,000	75,000	60%
3146 FROM TWP MOTOR FUEL TAX FUNDS	162,722	160,000	160,000	160,000	100%
3148 SALE OF MATERIALS & LABOR	222,152	215,000	215,000	205,000	95%
3150 INSURANCE CLAIMS	22,920	1,000	1,000	1,000	100%
3152 FLOOD CONTROL LAND LEASE	17,595	18,000	18,000	18,000	100%
3155 FROM BRIDGE AID FUNDS	16,391	15,000	15,000	15,000	100%
3156 IL--COMP ASSIST PROGRAM	0	0	0		#DIV/0!
3157 SALE OF MAPS	415	0	0		#DIV/0!
3160 OVERWEIGHT FINE INCOME	625	400	400	400	0%
3161 MEDICAID MATCH RECOVERY	0	0	0		#DIV/0!
3162 WILDLIFE REFUGE	1,956	2,000	2,000	2,000	#REF!
TOTAL REVENUE	1,010,178	897,900	897,900	841,700	
5101 MAINTENANCE OF COUNTY HWYS	191,339	105,000	105,000	95,000	90%
5102 EQUIPMENT PURCHASES	52,578	150,000	150,000	50,000	33%
5103 HIGHWAY EQUIPMENT MAINT.	86,425	90,000	90,000	90,000	100%
5104 MATERIALS, STORES & SUPPLIES	120,890	115,000	115,000	102,000	89%
5105 GARAGE OPERATION & MAINT.	15,748	18,000	18,000	17,000	94%
5106 ENGINEERING FEES	10,706	11,000	11,000	10,000	91%
5108 MAIN GARAGE REPAIRS	0	0	0		#DIV/0!
5109 ADMINISTRATIVE	4,915	7,000	7,000	6,000	86%
5110 INTEREST EXPENSE	0	0	0	0	#DIV/0!
5112 REIMBURSEMENTS	221,617	180,000	180,000	180,000	100%
5312 SALARIES & WAGES--HIGHWAY	264,806	255,000	275,000	242,757	88%
5314 PART-TIME WAGES	16,198	10,000	10,000	10,000	100%
5316 OVERTIME WAGES (FULL-TIME)	24,895	27,000	27,000	24,000	89%
5352 CONTINGENCY	0	0	0		#DIV/0!
6027 HEALTH/LIFE INSURANCE	45,469	48,600	48,600	55,232	114%
CIP-COMPUTERS				0	
TOTAL EXPENSES	1,055,585	1,016,600	1,036,600	881,989	
NET CHANGE IN FUND BALANCE (REV/EXP)	-45,407	-118,700	-138,700	-40,289	
FUND BALANCE, BEGINNING OF YEAR	393,510	348,103	393,510	229,403	
FUND BALANCE, END OF YEAR	348,103	229,403	254,810	189,114	21%

HWY. DEPT. CAPITOL PURCHASES

1EA	3/4 ton pickup	\$35,000
1EA	Snow Plow Wing	\$7,000
1EA	Salt Spreader	\$5,000
	Computer	\$3,000

\$50,000

Maintenance of County Highways

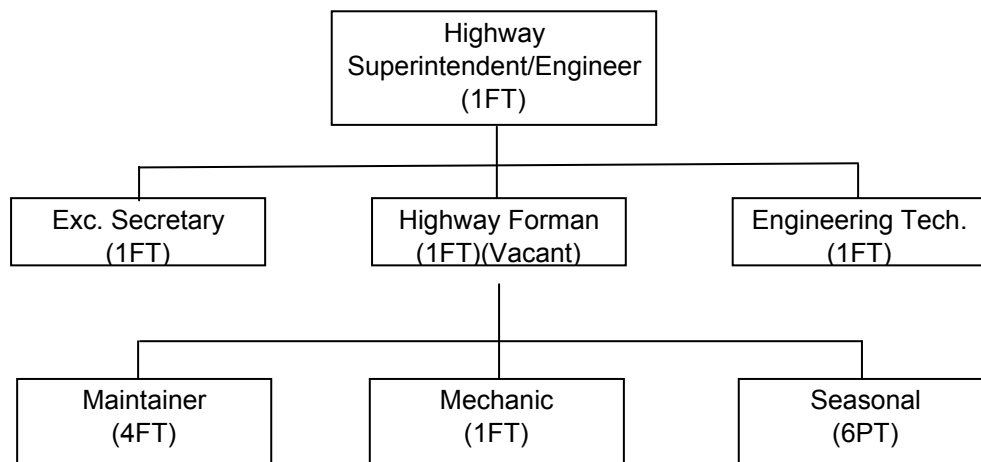
Salt	\$85,000
Patch mix & Materials	\$3,000
Aggregate	\$5,000
Herbicide	\$2,000
	<u>\$95,000</u>

Highway Equipment Maintenance

Various \$95,000

\$95,000

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



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

Position	Current Hourly Rate	2010-11 Hourly Rate	Current Yearly Salary	2010-11 Yearly Salary
Forman	18.75	0.00	39,000.00	
Executive Secretary	18.71	19.21	38,916.80	39,956.80
Engineering Technician	18.40	18.90	38,272.00	39,312.00
Mechanic	15.90	16.40	33,072.00	34,112.00
Maintainer	16.15	16.65	33,592.00	34,632.00
Maintainer	15.65	16.15	32,552.00	33,592.00
Maintainer	14.75	15.25	30,680.00	31,720.00
Maintainer	13.65	14.15	28,392.00	29,432.00
			<u>274,476.80</u>	<u>242,756.80</u>

Township Motor Fuel Fund

15

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	2,536	2,000	2,000	2,000	100%
3057 STATE OF IL--ALLOTMENTS	646,440	670,000	670,000	645,000	96%
3099 OTHER INCOME	0	1,000	1,000	1,000	100%
3158 IL--NEEDY ASSIST PROGRAM	30,760	30,000	30,000	30,000	100%
TOTAL REVENUE	679,735	703,000	703,000	678,000	
5120 MAINT/CONSTRUCTION - ROADS	619,636	600,000	600,000	600,000	100%
5332 ENGINEERING	25,602	25,600	25,600	25,000	98%
TOTAL EXPENSES	645,238	625,600	625,600	625,000	
ET CHANGE IN FUND BALANCE (REV/EXP)	34,498	77,400	77,400	53,000	
FUND BALANCE, BEGINNING OF YEAR	183,859	218,357	183,859	295,757	
FUND BALANCE, END OF YEAR	218,357	295,757	261,259	348,757	

Unknown/Last Year

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, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	8,434	3,000	3,000	3,000	100%
3057 STATE OF IL--ALLOTMENTS	296,103	310,000	310,000	310,000	100%
3099 OTHER INCOME	7,074	0	0	0	#DIV/0!
3135 ENGINEER SALARY REIMBURSEMENT	40,400	41,612	41,612	42,444	102%
3156 IL-COMP ASSIST PROGRAM	122,519	120,000	120,000	120,000	100%
TOTAL REVENUE	474,529	474,612	474,612	475,444	
5115 SUPERTENDENT SALARY	80,681	83,224	83,224	84,888	102%
5116 TRANS TO F14-COUNTY EQUIP RENTAL	200,000	125,000	125,000	75,000	60%
5117 MAINTENANCE	335,180	200,000	200,000	260,000	130%
5120 MAINT/CONSTRUCTION - ROADS	0	300,000	300,000	0	0%
5121 LABOR	35,221	25,000	25,000	25,000	100%
5128 EMPLOYER SHARE OF IMRF FUND	7,190	10,403	10,403	0	0%
3130 EMPLOYER SHARE OF FICA TAXES	6,223	6,367	6,367	0	0%
TOTAL EXPENSES	664,495	749,994	749,994	444,888	
NET CHANGE IN FUND BALANCE (REV/EXP)	-189,966	-275,382	-275,382	30,556	
FUND BALANCE, BEGINNING OF YEAR	498,983	309,016	498,983	33,634	
FUND BALANCE, END OF YEAR	309,016	33,634	223,601	64,190	Fund Bal 14%

Unknown/Last Year

PROJECT WORKSHEET

5117 MAINTENANCE, A-1 Seal Coat	\$150,000
Pavement Striping	\$50,000
Aggr, patch, crack sealant	\$60,000

\$260,000

5120 MAINT/CONSTRUCTION - ROADS	
BIT. SURF. MIX - IDEAL ROAD	\$300,000

TWP Bridge Fund

17

Item		Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027	INTEREST EARNED	300	300	300	300	100%
3057	STATE OF IL--ALLOTMENTS	1,731	162,500	162,500	0	109%
TOTAL REVENUE		2,030	162,800	162,800	300	
5122	REIMB--COUNTY BRIDGE AID	127,701	162,500	162,500	0	0%
TOTAL EXPENSES		127,701	162,500	162,500	0	
NET CHANGE IN FUND BALANCE (REV/EXP)		-125,670	300	300	300	
FUND BALANCE, BEGINNING OF YEAR		158,357	32,687	158,357	32,987	
FUND BALANCE, END OF YEAR		32,687	32,987	158,657	33,287	

PROJECT WORKSHEET
5122 REIMB - COUNTY BRIDGE AID

Matching Fund

18

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3001 REAL ESTATE TAX COLLECTION	182,926	183,978	183,978	177,000	96%
3002 MOBILE HOME TAX COLLECTION	149	250	250	150	60%
3027 INTEREST EARNED	19,534	3,000	3,000	10,000	333%
3072 REIMB-GIS GRANT	0	0	0	0	#DIV/0!
TOTAL REVENUE	202,610	187,228	187,228	187,150	
5111 GIS	0	0	0		#DIV/0!
5113 TRANSPORTATION--CONSTRUCTION	61,819	650,000	650,000	50,000	8%
5118 PROJECTS TO BE IDENTIFIED		400,000	400,000	630,000	
TOTAL EXPENSES	61,819	650,000	650,000	680,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	140,791	-462,772	-462,772	-492,850	
FUND BALANCE, BEGINNING OF YEAR	825,074	965,866	825,074	503,094	
FUND BALANCE, END OF YEAR	965,866	503,094	362,302	10,244	
Unknown/Last years					
PROJECT WORKSHEET					
5113 CONSTRUCTION - ROADS	\$630,000				
IDEAL ROAD					
5113 CONSTRUCTION - BRIDGES	\$50,000				
SEC 09-00088-00-BR					

FICA Fund

19

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3001 REAL ESTATE TAX COLLECTION	213,546	265,000	265,000	220,000	83%
3002 MOBILE HOME TAX COLLECTION	174	300	300	300	100%
3003 PERSONAL PROPERTY REPLACEMENT	12,000	12,000	12,000	12,000	100%
3027 INTEREST EARNED	1,193	600	600	600	100%
3200 TRANSFER FROM 911--REIMB	5,530	5,500	5,500	5,800	105%
3204 TRANSFER FROM MAINT/CHILD SUPP	344	344	344	191	56%
3136 TRANSFER FROM TASK FORCE F.45		765	765	765	100%
3201 TRANSFER FROM COURT AUTO F. 22	0	153	153	306	
TOTAL REVENUE	232,787	284,662	284,662	239,962	
5130 EMPLOYER'S SHARE OF FICA TAXES	194,747	212,692	293,399	212,633	72%
5131 SUPERINTENDENT SHARE TRUST FD	2,389	1,180	1,180	891	76%
5133 PROBATION DEPT--PAULEY	0	1,000	1,000	1,000	100%
5399 TRANSFER TO CO HEALTH FD	15,022	15,071	15,071	14,433	96%
5352 MISC-HWY				6,900	
TOTAL EXPENSES	212,158	229,943	310,650	235,857	
NET CHANGE IN FUND BALANCE (REV/EXP)	20,629	54,719	-25,988	4,105	
FUND BALANCE, BEGINNING OF YEAR	158,547	179,176	158,547	233,895	
FUND BALANCE, END OF YEAR	179,176	233,895	132,559	238,000	101%
WORKSHEET					
PAYROLL FULL-TIME	2,622,059	2,664,662	2,732,129	2,658,972	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
TOTAL FICA FULL-TIME	200,588	203,847	209,008	203,411	
PAYROLL PART-TIME	112,756	115,624	119,500	120,545	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
TOTAL FICA PART-TIME	8,626	8,845	9,142	9,222	
TOTAL FICA	209,213	212,692	218,150	212,633	

IMRF Fund

20

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3001 REAL ESTATE TAX COLLECTION	304,140	293,500	293,500	353,000	120%
3002 MOBILE HOME TAX COLLECTION	248	400	400	400	100%
3003 PERSONAL PROPERTY REPLACEMENT	25,000	24,000	24,000	24,000	100%
3027 INTEREST EARNED	2,298	2,500	1	2,500	250000%
3200 TRANSFER FROM 911--REIMB	6,361	7,000	7,000	9,000	129%
3204 TRANSFER FROM MAINT/CHILD SUPP	396	550	396	306	77%
3201 TRANSFER FROM COURT AUTO F. 22	0	153	153	489	
3136 TRANSFER FROM TASK FORCE F.45			0	1,694	
TOTAL REVENUE	338,443	328,103	325,450	391,388	
5128 EMPLOYER'S SHARE OF IMRF FUND	244,204	357,071	364,397	355,752	98%
5129 SUPERINTENDENT SHARE TRUST FD	1,436	1,436	1,436	1,139	79%
5133 PROBATION DEPT--PAULEY	1,087	1,500	1,500	1,550	103%
5399 TRANSFER TO CO HEALTH FD	16,936	24,074	24,074	22,576	94%
5352 MISC-HWY				10,800	
TOTAL EXPENSES	263,662	384,081	391,407	391,817	
NET CHANGE IN FUND BALANCE (REV/EXP)	74,781	-55,978	-65,957	-429	
FUND BALANCE, BEGINNING OF YEAR	249,270	324,050	249,270	268,072	
FUND BALANCE, END OF YEAR	324,050	268,072	183,313	267,643	Fund Bal 68%
WORKSHEET					
PAYROLL FULL-TIME IMRF	1,659,188	2,013,624	2,073,121	2,011,550	
FUNDING RATE	8.80%	12.22%	12.22%	12.22%	
	146,009	246,065	253,335	245,811	
PAYROLL FULL-TIME SLEP	966,836	655,292	660,342	649,001	
FUNDING RATE	12.83%	16.94%	16.94%	16.94%	
	124,045	111,006	111,862	109,941	

Law Library

21

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2009	Year Ending November 30, 2010	Year Ending November 30, 2010	Year Ending November 30, 2011	Inc./Dec. 2010 to 2011
3027	INTEREST EARNED	72	50	75	35	47%
3064	CIRCUIT CLERK--LAW LIBRARY FEE	3,095	4,000	6,000	3,500	58%
TOTAL REVENUE		3,167	4,050	6,075	3,535	
5353	BOOKS, PERIODICALS & SUPPLIES	8,632	4,000	4,000	3,500	88%
TOTAL EXPENSES		8,632	4,000	4,000	3,500	
NET CHANGE IN FUND BALANCE (REV/EXP)		-5,465	50	2,075	35	
FUND BALANCE, BEGINNING OF YEAR		16,381	10,916	16,381	10,966	
FUND BALANCE, END OF YEAR		10,916	10,966	18,456	11,001	

Court Automation

22

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	24	40	18	12	67%
3186 CIR CLERK--CT AUTOMATION FEES	10,971	11,500	13,000	11,200	86%
TOTAL REVENUE	10,994	11,540	13,018	11,212	
5045 EQUIPMENT	0	1,050	1,050	800	76%
5135 COMPUTER SOFTWARE	10,653	9,294	9,950	5,812	58%
5137 RESEARCH & DEVELOPMENT	0	0	0	0	#DIV/0!
5140 WAGES	0	2,000	2,000	4,000	200%
5400 OPERATING TRANSFER TO IMRF	0	244	244	489	200%
5351 OPERATING TRANSFER TO FICA	0	153	153	306	200%
TOTAL EXPENSES	10,653	12,741	13,397	11,407	
NET CHANGE IN FUND BALANCE (REV/EXP)	341	-1,201	-379	-195	
FUND BALANCE, BEGINNING OF YEAR	7,981	8,322	7,981	7,121	
FUND BALANCE, END OF YEAR	8,322	7,121	7,602	6,926	

County Recorder Fund

23

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	217	250	400	250	63%
3045 FEES COLLECTED	22,600	19,500	20,000	20,000	100%
TOTAL REVENUE	22,816	19,750	20,400	20,250	
TRANSFER TO GEN FD--CLERK SALARY				5,000	#DIV/0!
TRANSFER TO GEN FD--EDUCATION				350	#DIV/0!
5185 TRANSFER TO GEN FD- EQUIPMENT	4,610	5,000	11,400	5,000	44%
5410 TRANSFER TO GEN FD--REC FEES	0	0	0	6,000	#DIV/0!
5186 TRANSFER TO GEN FD-BOOK REPAIR			5,000	5,000	100%
TOTAL EXPENSES	4,610	5,000	16,400	21,350	
NET CHANGE IN FUND BALANCE (REV/EXP)	18,207	14,750	4,000	-1,100	
FUND BALANCE, BEGINNING OF YEAR	25,254	43,460	25,254	58,210	
FUND BALANCE, END OF YEAR	43,460	58,210	29,254	57,110	Fund Bal 267%

Non Resident Heir Fund

24

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	46	40	40	40	100%
3224 FEES--NON-RESIDENT HEIR	545	545	150	600	400%
TOTAL REVENUE	591	585	190	640	
9204 IL--NON-RESIDENT HEIR FUNDS	44	1,371	150	150	100%
TOTAL EXPENSES	44	1,371	150	150	
NET CHANGE IN FUND BALANCE (REV/EXP)	547	-786	40	490	
FUND BALANCE, BEGINNING OF YEAR	8,945	9,731	8,945	8,945	
FUND BALANCE, END OF YEAR	9,492	8,945	8,985	9,435	

Community Mental Health Fund

26

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3001 REAL ESTATE TAX COLLECTION	330,596	322,487	322,487	322,487	100%
3002 MOBILE HOME TAX COLLECTION	269	300	300	250	83%
3027 INTEREST EARNED	225	50	50	50	100%
TOTAL REVENUE	331,090	322,837	322,837	322,787	
5134 TYLERS JUSTICE CTR FOR CHIDREN	11,000	10,800	10,800	10,600	98%
5336 GRANTS-SINNISSIPPI MENTAL HLTH	131,600	129,000	129,000	127,000	98%
5345 CASA	24,000	23,500	23,500	23,200	99%
5346 LUTHERAN SOCIAL SERVICES	14,000	13,700	13,700	13,900	101%
5348 RIVERVIEW	22,500	22,100	22,100	21,900	99%
5352 CONTINGENCY	0	1,000	1,000	0	0%
5354 CHOICES	13,000	12,800	12,800	12,600	98%
5389 GRANTS-ROLLING HILLS CENTER	118,000	114,800	114,800	113,200	99%
CC SUBST. EDUC. COALITION	0	0	0		#DIV/0!
5401 ADMINISTRATIVE	96	300	300	387	129%
TOTAL EXPENSES	334,196	328,000	328,000	322,787	98%
NET CHANGE IN FUND BALANCE (REV/EXP)	-3,106	-5,163	-5,163	0	
FUND BALANCE, BEGINNING OF YEAR	16,929	13,824	16,929	8,661	
FUND BALANCE, END OF YEAR	13,824	8,661	11,766	8,661	

Animal Control Fund

27

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	126	100	200	200	100%
3099 OTHER INCOME	1,595	1,500	1,200	1,200	100%
3120 TAGS & REGISTRATIONS	3,240	4,400	4,000	4,000	100%
TOTAL REVENUE	4,961	6,000	5,400	5,400	
5136 ANIMAL CONTROL--CLAIMS	0	300	300	300	100%
5138 ANIMAL CONTROL--SERVICES	1,200	1,600	1,600	1,600	100%
5357 ANIMAL CONTROL--SUPPLIES	480	700	700	700	100%
5358 ANIMAL CONTROL--EUTH & VETS	1,051	1,200	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	0	400	100	100	100%
5380 CAPITAL EXPENDITURES	1,499	500	500	2,600	520%
TOTAL EXPENSES	6,255	6,725	6,425	8,525	#DIV/0!
NET CHANGE IN FUND BALANCE (REV/EXP)	-1,294	-725	-1,025	-3,125	
FUND BALANCE, BEGINNING OF YEAR	25,652	24,357	25,652	23,632	
FUND BALANCE, END OF YEAR	24,357	23,632	24,627	20,507	

Electronic Monitoring

28

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2009	Year Ending November 30, 2010	Year Ending November 30, 2010	Year Ending November 30, 2011	Inc./Dec. 2010 to 2011
3027	INTEREST EARNED	7	5	15	10	67%
3066	CIRCUIT CLERK--EM FEES	0	0	0	0	#DIV/0!
TOTAL REVENUE		7	5	15	10	
	DISBURSEMENT	0	0	0	0	#DIV/0!
TOTAL EXPENSES		0	0	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)		7	5	15	10	
FUND BALANCE, BEGINNING OF YEAR		2,561	2,567	2,561	2,572	
FUND BALANCE, END OF YEAR		2,567	2,572	2,576	2,582	

Vital Records

29

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2009	Year Ending November 30, 2010	Year Ending November 30, 2010	Year Ending November 30, 2011	Inc./Dec. 2010 to 2011
3027	INTEREST EARNED	58	50	60	50	83%
3179	VITAL RECORDS RECEIPTS	2,507	3,000	2,050	3,000	146%
TOTAL REVENUE		<u>2,565</u>	<u>3,050</u>	<u>2,110</u>	<u>3,050</u>	
5323	PRINTING, SUPPLIES & POSTAGE	1,396	1,000	1,500	1,500	100%
5402	TRANSFER TO GEN FD-VITAL REC	0		0		#DIV/0!
TOTAL EXPENSES		<u>1,396</u>	<u>1,000</u>	<u>1,500</u>	<u>1,500</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		1,169	2,050	610	1,550	
FUND BALANCE, BEGINNING OF YEAR		11,453	12,622	11,453	14,672	
FUND BALANCE, END OF YEAR		<u>12,622</u>	<u>14,672</u>	<u>12,063</u>	<u>16,222</u>	

Senior Citizen Fund

30

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3001 REAL ESTATE TAX COLLECTION	86,129	85,000	85,000	86,800	102%
3002 MOBILE HOME TAX COLLECTION	70	120	150	120	80%
TOTAL REVENUE	86,200	85,120	85,150	86,920	
5359 CC SR CITIZEN SERVICES ORG INC	57,720	63,000	63,000	65,900	105%
5360 TRI-COUNTY OPPORTUNITIES	18,124	12,500	12,500	12,500	100%
5362 LUTHERAN SOCIAL SERVICES	10,355	9,000	9,000	9,000	100%
TOTAL EXPENSES	86,200	84,500	84,500	87,400	
NET CHANGE IN FUND BALANCE (REV/EXP)	0	620	650	-480	
FUND BALANCE, BEGINNING OF YEAR	0	0	0	620	
FUND BALANCE, END OF YEAR	0	620	650	140	

DUI

31

Item		Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027	INTEREST EARNED	135	175	200	200	100%
3164	DUI FEES	4,644	7,000	200	5,000	2500%
TOTAL REVENUE		4,779	7,175	400	5,200	
5338	DUI ENFORCEMENT-- EQUIPMENT	4,039	5,000	10,000	25,000	250%
TOTAL EXPENSES		4,039	5,000	10,000	25,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		740	2,175	-9,600	-19,800	
FUND BALANCE, BEGINNING OF YEAR		26,661	27,401	26,661	29,576	
FUND BALANCE, END OF YEAR		27,401	29,576	17,061	9,776	

***Squad car purchase of \$25,000

Probation Services Fee

32

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	225	321	500	500	100%
3165 CIR CLERK--PROB SERVICE FEES	20,280	25,669	23,000	23,000	100%
3187 OTHER INCOME	1,564	1,558	0	1,500	#DIV/0!
TOTAL REVENUE	22,070	27,548	23,500	25,000	
5206 FUTURE EXPENDITURES	2,099	1,332	7,000	7,000	100%
5403 TRANSFER TO GEN FD--PROB SERV	6,759	7,961	13,176	11,760	89%
5400 SALARY SUBSIDY REIMBURSEMENT	0	12,500	12,500	5,000	
TOTAL EXPENSES	8,858	21,793	32,676	23,760	
NET CHANGE IN FUND BALANCE (REV/EXP)	13,212	5,755	-9,176	1,240	
FUND BALANCE, BEGINNING OF YEAR	24,852	38,064	24,852	43,819	
FUND BALANCE, END OF YEAR	38,064	43,819	15,676	45,059	

Liability

34

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3001 REAL ESTATE TAX COLLECTION	81,356	154,000	154,000	236,000	153%
3002 MOBILE HOME TAX COLLECTION	65	225	300	250	83%
3027 INTEREST EARNED	272	100	250	125	50%
3099 OTHER INCOME	0	0	0		#DIV/0!
3259 WRKRS COMP RISK MGMT/LOSS CON	0	0	0		#DIV/0!
TOTAL REVENUE	81,692	154,325	154,550	236,375	
5205 WORK-COMP INSURANCE	56,181	64,532	64,532		0%
5208 SUPERINTENDENT/SCHOOLS TR FD	2,110	2,063	2,063	2,025	98%
5375 PROPERTY & LIABILITY INSURANCE	85,173	77,380	77,380	98,958	128%
5376 UNEMPLOYMENT INSURANCE	5,000	9,000	9,000	9,450	105%
TRANSFER TO FUND 11-LITIGATION				40,000	
TOTAL EXPENSES	148,464	152,975	152,975	150,433	
NET CHANGE IN FUND BALANCE (REV/EXP)	-66,771	1,350	1,575	85,942	
FUND BALANCE, BEGINNING OF YEAR	116,142	49,371	49,371	50,721	
FUND BALANCE, END OF YEAR	49,371	50,721	50,946	136,662	91%

WORKSHEET

TRANSFER TO FUND 11

LITIGATION EXPENSE	40000
ADMINISTRATION AND TRAINING EXPENSE	
TRAINING-SHERIFFS	0
ADMINISTRATOR	0
TREASURER OFFICE	0
ASSIT. STATES ATTORNEY	0
STATES ATTORNEY	0
	<u>40000</u>

Payroll Escrow

35

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	44	25	25	25	100%
3207 TRANSFER FROM GENERAL FD	0	0	0	0	#DIV/0!
TOTAL REVENUE	44	25	25	25	
DISBURSEMENT	0	0	0	0	#DIV/0!
TOTAL EXPENSES	0	0	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)	44	25	25	25	
FUND BALANCE, BEGINNING OF YEAR	14,327	14,371	14,327	14,396	
FUND BALANCE, END OF YEAR	14,371	14,396	14,352	14,421	

Payroll

36

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	6	3	5	5	100%
TOTAL REVENUE	6	3	5	5	
DISBURSEMENT	0	0	0	0	#DIV/0!
TOTAL EXPENSES	0	0	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)	6	3	5	5	
FUND BALANCE, BEGINNING OF YEAR	108	114	108	117	
FUND BALANCE, END OF YEAR	114	117	113	122	

Public Safety

37

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	1,353	1,200	1,200	1,200	100%
3166 IL--PUBLIC SAFETY TAX	262,526	267,274	290,000	273,700	94%
TOTAL REVENUE	263,879	268,474	291,200	274,900	
5412 TRANSFER TO GENERAL FD	285,000	310,000	310,000	273,700	88%
5429 TRANSFER TO TASK FORCE FUND	0		0		#DIV/0!
TOTAL EXPENSES	285,000	310,000	310,000	273,700	
NET CHANGE IN FUND BALANCE (REV/EXP)	-21,121	-41,526	-18,800	1,200	
FUND BALANCE, BEGINNING OF YEAR	93,263	72,142	93,263	30,616	
FUND BALANCE, END OF YEAR	72,142	30,616	74,463	31,816	12%

TreasurerFee

38

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	47	20	0	20	#DIV/0!
TOTAL REVENUE	47	20	0	20	
DISBURSEMENT	0	0	0	0	#DIV/0!
TOTAL EXPENSES	0	0	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)	47	20	0	20	
FUND BALANCE, BEGINNING OF YEAR	5,237	5,284	5,237	5,304	
FUND BALANCE, END OF YEAR	5,284	5,304	5,237	5,324	

Tax Sale Automation

39

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	38	35	30	35	117%
3213 FEES COLLECTED--TAX SALE AUTO	1,860	1,600	500	1,600	320%
TOTAL REVENUE	1,898	1,635	530	1,635	
5200 AUTOMATION EQUIPMENT	0	0	5,500	5,500	100%
TOTAL EXPENSES	0	0	5,500	5,500	
NET CHANGE IN FUND BALANCE (REV/EXP)	1,898	1,635	-4,970	-3,865	
FUND BALANCE, BEGINNING OF YEAR	6,232	8,130	6,232	9,765	
FUND BALANCE, END OF YEAR	8,130	9,765	1,262	5,900	

Hotel Motel

40

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3004 5% TAX RECEIPTS	36,577	34,000	30,000	30,000	100%
3027 INTEREST EARNED	223	300	500	300	60%
3099 OTHER INCOME	2,225	2,250	2,000	2,000	100%
TOTAL REVENUE	39,025	36,550	32,500	32,300	
5151 ADMINISTRATION	2,041	1,700	1,700	1,700	100%
5153 TRANSFER TO GEN FD5 % TREA FEE	1,822	1,700	2,000	1,500	75%
5154 TOURISM/PROMOTIONS	13,569	20,000	26,000	46,000	177%
5155 BLACKHAWK WATERWAYS CVB	13,200	13,200	13,200	13,200	100%
5323 PRINTING, SUPPLIES & POSTAGE	0		0		#DIV/0!
TOTAL EXPENSES	30,632	36,600	42,900	62,400	
NET CHANGE IN FUND BALANCE (REV/EXP)	8,392	-50	-10,400	-30,100	
FUND BALANCE, BEGINNING OF YEAR	32,287	40,679	32,287	40,629	
FUND BALANCE, END OF YEAR	40,679	40,629	21,887	10,529	

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	2,635	2,000	3,000	2,000	67%
3099 OTHER INCOME	1,527	1,200	2,000	1,000	50%
3123 MADISON RIVER COMMUNICATIONS	336	337	350	300	86%
3182 WIRELESS FEES	91,379	81,000	80,000	82,000	103%
3190 VERIZON NORTH	20	20	30	20	67%
3191 GALLATIN RIVER COMMUNICATIONS	72,498	75,300	80,000	73,000	91%
3192 CITIZENS COMMUNICATIONS	61,108	58,800	60,000	60,000	100%
3193 AT&T COMMUNICATIONS	59	50	50	50	100%
3208 SAGE TELECOM	29	30	30	30	100%
3235 CIMCO COMMUNICATIONS	23	20	20	20	100%
3245 MEDIACOM	11,756	12,700	12,000	12,700	106%
3248 VONAGE	0		0		#DIV/0!
3250 CLEAR RATE COMMUNICATIONS	20	20	20	20	100%
3277 PREFERRED LONG DISTANCE	82	0	50		0%
3279 TELECOM COMM.-LEVEL 3	51	105		100	#DIV/0!
3286 GRANITE TELE/COMCAST CORP		80		100	
TOTAL REVENUE	241,524.30	231,662.00	237,550.00	231,340.00	
5191 CONTRACTUAL SERVICES	52,230	33,000	50,000	40,000	80%
5192 EQUIPMENT	32,366	11,000	10,000	10,000	100%
5193 ADMINISTRATIVE EXPENSES	2,641	2,640	4,000	4,000	100%
5195 BLDG CONSTRUCTION/REMODELING	0		0		#DIV/0!
5196 PUBLIC AWARENESS	904	1,000	1,000	1,000	100%
5197 TRAINING	2,908	3,900	4,000	4,000	100%
5202 TELEPHONE	0		0		#DIV/0!
5203 TRANSFER TO GN FD-WGE REIM-DIS	72,283	72,000	72,000	75,000	104%
5210 TRANSFER TO SOC SEC REIM DIS	5,530	5,500	5,500	5,800	105%
5211 CITY OF SAV-WAGE REIMBURSEMENT	0	0	5,000	5,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	141	1,000	1,000	1,000	100%
5373 NETWORKING	60,233	59,400	57,000	60,000	105%
5377 TRANSFER TO GEN FD-INS-DISPATC	14,639	14,000	14,000	14,000	100%
5378 TRANSFER TO IMRF FD-IMRF-DISP	6,361	7,000	7,000	9,000	129%
5404 CONTINGENCY--911	0	1,000	1,000	1,000	100%
TOTAL EXPENSES	250,235	211,440	231,500	229,800	
NET CHANGE IN FUND BALANCE (REV/EXP)	-8,711	20,222	6,050	1,540	
FUND BALANCE, BEGINNING OF YEAR	128,202	119,491	128,202	139,713	
FUND BALANCE, END OF YEAR	119,491	139,713	134,252	141,253	

Drug Fines

42

Item		Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027	INTEREST EARNED	279	250	4	300	7500%
3099	OTHER INCOME	0		1	0	0%
3181	DRUG FINE & FORFEITURE	3,000	1,500	1	5,000	500000%
TOTAL REVENUE		3,280	1,750	6	5,300	
5341	OTHER EXPENDITURES	2,777	1,000	4	25,000	625000%
TOTAL EXPENSES		2,777	1,000	4	25,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		502	750	2	-19,700	
FUND BALANCE, BEGINNING OF YEAR		21,759	22,261	21,759	23,011	
FUND BALANCE, END OF YEAR		22,261	23,011	21,761	3,311	

Court Security

43

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	1,540	1,000	1,500	1,200	80%
3138 CIR CLERK--COURT SECURITY FEE	32,313	32,000	33,000	32,500	98%
TOTAL REVENUE	33,853	33,000	34,500	33,700	
5128 EMPLOYER'S SHARE OF IMRF FUND	0	0	0	0	#DIV/0!
5130 EMPLOYER'S SHARE OF FICA TAXES	908	1,000	1,000	1,000	100%
5300 PUBLIC SAFETY--EQUIPMENT MAINT	450	8,000	8,000	8,000	100%
5303 PUBLIC SAFETY--EQUIPMENT	2,799	10,000	10,000	10,000	100%
5305 PUBLIC SAFETY--TRAINING	0	1,000	1,000	1,000	100%
5307 PUBLIC SAFETY--TRAVEL	0	500	500	500	100%
5309 CT SECURITY--WAGES (60%)	11,875	16,224	16,224	16,711	103%
TOTAL EXPENSES	16,033	36,724	36,724	37,211	
NET CHANGE IN FUND BALANCE (REV/EXP)	17,820	-3,724	-2,224	-3,511	
FUND BALANCE, BEGINNING OF YEAR	120,130	137,950	120,130	134,226	
FUND BALANCE, END OF YEAR	137,950	134,226	117,906	130,715	

GIS

44

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	106	175	0	200	#DIV/0!
3125 SALE OF GIS MAPS	6,169	3,000	6,000	5,000	83%
3139 TRANSFER FROM GIS RESOLUTION	40,000	40,000	40,000	35,000	88%
3231 REIMBURSEMENT FOR FLYOVER	50,000	0	0		#DIV/0!
TOTAL REVENUE	96,275	43,175	46,000	40,200	
5012 TRAVEL	53	400	400	400	100%
5014 EDUCATION	0	800	800	800	100%
5170 SPECIAL AERIAL PHOTOGRAPHY	0	0	0	0	#DIV/0!
5323 PRINTING, SUPPLIES & POSTAGE	873	1,200	2,100	1,900	90%
5350 EQUIPMENT	0	0	0	0	#DIV/0!
6027 HEALTH/LIFE INSURANCE	3,870	5,400	5,400	5,670	105%
9206 GIS TECHNICIAN SALARY	30,740	32,000	32,000	32,640	102%
9207 GIS LEASES & MAINTENANCE	4,308	5,000	3,200	5,000	156%
PLATE BOOK				2,500	#DIV/0!
TOTAL EXPENSES	39,844	44,800	43,900	48,910	
NET CHANGE IN FUND BALANCE (REV/EXP)	56,431	-1,625	2,100	-8,710	
FUND BALANCE, BEGINNING OF YEAR	-13,881	42,550	-13,881	40,925	
FUND BALANCE, END OF YEAR	42,550	40,925	-11,781	32,215	66%

Task Force

45

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	206	500	1,300	500	38%
TOTAL REVENUE	206	500	1,300	500	
5313 TASK FORCE OFFICER SALARY	3,500	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!
K-9 STIPEND				2,640	
K-9 MAINTENANCE				1,000	
K-9 OVERTIME WAGES				2,300	
TOTAL EXPENSES	3,500	7,229	14,000	18,399	
NET CHANGE IN FUND BALANCE (REV/EXP)	-3,294	-6,729	-12,700	-17,899	
FUND BALANCE, BEGINNING OF YEAR	42,332	39,038	42,332	32,309	
FUND BALANCE, END OF YEAR	39,038	32,309	29,632	14,410	

Rental Housing

46

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	0	0	0		#DIV/0!
3223 RENTAL HOUSING SUPPORT FEES	31,347	24,000	31,500	24,000	76%
TOTAL REVENUE	31,347	24,000	31,500	24,000	
9203 IL--RENTAL HOUSING SUPPORT FEE	31,347	24,000	31,500	24,000	76%
TOTAL EXPENSES	31,347	24,000	31,500	24,000	
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, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	159	20	200	112	56%
3167 CIR CLERK--DOC STOR FEES	10,944	11,000	14,000	11,200	80%
TOTAL REVENUE	11,103	11,020	14,200	11,312	
5334 SOFTWARE		586			
5395 EQUIPMENT	490		0	2,000	#DIV/0!
WAGES				2,200	
5130 EMPLOYER'S SHARE OF FICA TAXES	0		0		#DIV/0!
5441 ARCHIVING-EXPENSE	18,215	8,000	8,000	7,000	88%
TOTAL EXPENSES	18,705	8,586	8,000	11,200	
NET CHANGE IN FUND BALANCE (REV/EXP)	-7,603	2,434	6,200	112	
FUND BALANCE, BEGINNING OF YEAR	-4,253	-11,856	-4,253	-9,422	
FUND BALANCE, END OF YEAR	-11,856	-9,422	1,947	-9,310	
LOAN FROM GENERAL FUND	22,000				
2009 REPAYMENT	8,000				
BALANCE OF LOAN	<u>14,000</u>				

States Attorney Cont. Ed.

48

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
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, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	507	500	500	130	26%
3140 CHILD SUPPORT FEES	13,089	13,089	15,000	13,000	87%
3288 CHILD SUPPORT ENF PROG (FED)	8,332				
TOTAL REVENUE	21,928	13,589	15,500	13,130	
5317 EQUIPMENT	0	0	0	5,000	#DIV/0!
5323 PRINTING, SUPPLIES & POSTAGE	102	2,200	2,200	3,000	136%
5372 SOFTWARE MAINTENANCE FEE	3,480	4,000	4,000	3,500	88%
5400 TRANSFER TO IMRF FD	396	550	550	306	56%
5406 CHILD SUPPORT--POSTAGE	0	360	3,600	3,600	100%
5407 TRANSFER TO GEN FD--CLK WAGES	4,500	4,500	4,500	2,500	56%
5414 TRANSFER TO SOC SEC--CLERKHIRE	344	344	344	191	56%
5435 TRANSFER INT TO GENERAL FD	1,020	500	0	130	#DIV/0!
TOTAL EXPENSES	9,843	12,454	15,194	18,227	
NET CHANGE IN FUND BALANCE (REV/EXP)	12,086	1,135	306	-5,097	
FUND BALANCE, BEGINNING OF YEAR	87,672	99,758	87,672	100,893	
FUND BALANCE, END OF YEAR	99,758	100,893	87,978	95,797	

Circuit Clerk Fund

50

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2009	Year Ending November 30, 2010	Year Ending November 30, 2010	Year Ending November 30, 2011	Inc./Dec. 2010 to 2011
3027	INTERST EARNED	77	3,000	3,000	3,000	100%
3272	MONEY COLLECTED	545,030	570,000	0	570,000	#DIV/0!
TOTAL REVENUE		545,107	573,000	3,000	573,000	
5040	BANK SERVICE CHARGE	0		0		#DIV/0!
5435	TRANSFER INT TO GENERAL FUND	77	3,000	3,000	3,000	100%
8538	CHECKS WRITTEN	547,771	570,000	0	570,000	#DIV/0!
TOTAL EXPENSES		547,848	573,000	3,000	573,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-2,741	0	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		135,593	132,852	135,593	132,852	
FUND BALANCE, END OF YEAR		132,852	132,852	135,593	132,852	

Special Computer Upgrade

51

Item		Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027	INTEREST EARNED	94	10	100	0	0%
3210	TRANSFER FROM GENERAL FD	0		0	0	#DIV/0!
TOTAL REVENUE		94	10	100	0	
5385	MANATRON LEASE	0		0	0	#DIV/0!
5418	VANGUARD SOFTWARE LEASE	0		0	0	#DIV/0!
5419	VANGUARD CONVERSION FEE	0		0	0	#DIV/0!
5439	SOFTWARE CONVERSION	0		0	0	#DIV/0!
5440	EQUIPMENT	0		0	0	#DIV/0!
5448	DEVNET CONTRACT	20,220	20,220	20,220	0	0%
TOTAL EXPENSES		20,220	20,220	20,220	0	
NET CHANGE IN FUND BALANCE (REV/EXP)		-20,126	-20,210	-20,120	0	
FUND BALANCE, BEGINNING OF YEAR		34,534	14,408	34,534	-5,802	
FUND BALANCE, END OF YEAR		14,408	-5,802	14,414	-5,802	

GIS Resolution Fund

52

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	129	125	100	125	125%
3133 GIS RESOLUTION FEES	41,461	37,000	43,000	38,000	88%
TOTAL REVENUE	41,590	37,125	43,100	38,125	
5408 TRANSFER TO GIS FUND	40,000	40,000	40,000	35,000	88%
TOTAL EXPENSES	40,000	40,000	40,000	35,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	1,590	-2,875	3,100	3,125	
FUND BALANCE, BEGINNING OF YEAR	9,654	11,245	9,654	8,370	
FUND BALANCE, END OF YEAR	11,245	8,370	12,754	11,495	

VOCA

53

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	1	3	10	5	50%
3169 GRANT MONEY RECEIVED	12,465	14,900	14,958	16,753	112%
TOTAL REVENUE	12,466	14,903	14,968	16,758	
5128 EMPLOYER'S SHARE OF IMRF FUND	0		0		#DIV/0!
5130 EMPLOYER'S SHARE OF FICA TAXES	889	1,040	1,063	1,063	100%
5386 VOCA FUND--WAGES	11,625	13,860	13,895	13,895	100%
5415 REPAY GRANT TO STATE	0		0		#DIV/0!
5447 BALANCE DUE GRANT AGENCY	265		0		#DIV/0!
misc				1,800	
TOTAL EXPENSES	12,779	14,900	14,958	16,758	
NET CHANGE IN FUND BALANCE (REV/EXP)	-312	3	10	0	
FUND BALANCE, BEGINNING OF YEAR	-1,472	-1,785	-1,472	-1,782	
FUND BALANCE, END OF YEAR	-1,785	-1,782	-1,462	-1,782	

Health Department

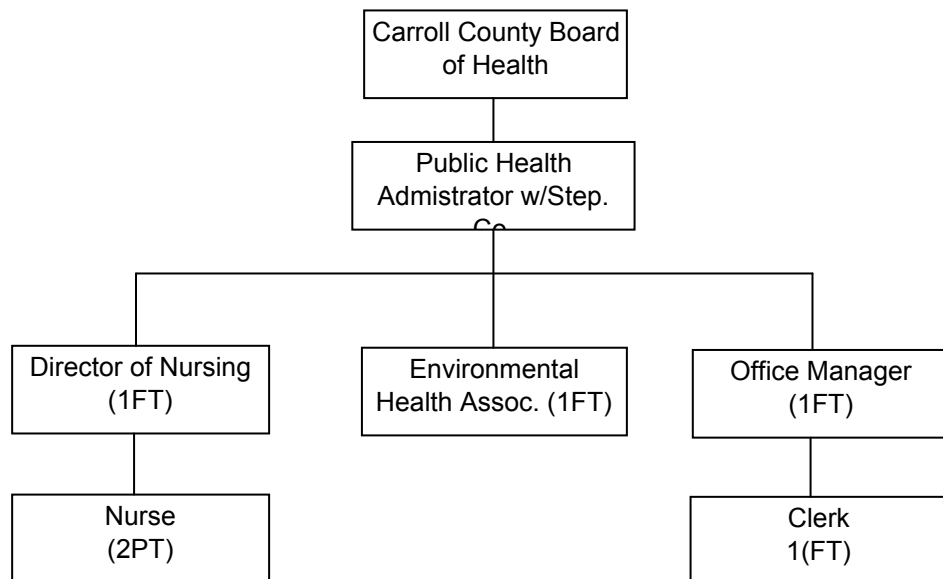
54

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3001 REAL ESTATE TAX COLLECTION	38,033	36,514	36,514	35,000	96%
3002 MOBILE HOME TAX COLLECTION	31	100	100	100	100%
3027 INTEREST EARNED	5,135	5,951	4,147	4,000	96%
3062 TEEN PARENT SERVICES GRANT	4,800	6,000	12,800	5,400	42%
3099 OTHER INCOME	4,120	15,000	15,400	2,300	15%
3127 BIOTRRORISM GRANT	32,739	32,000	35,330	34,933	99%
3129 LOCAL HEALTH PROJECT GRANT	61,305	63,201	63,201	63,201	100%
3134 FCM CONTRACT	61,543	73,200	74,343	70,983	95%
3174 WISE WOMAN GRANT	0	500	0	500	#DIV/0!
3142 EH FEES	22,958	17,000	15,000	17,000	113%
3189 WIC GRANT	48,600	42,000	45,100	46,500	103%
3211 TRANSFER FROM SOCIAL SEC.	15,022	15,071	15,071	14,433	96%
3212 TRANSFER FROM IMRF FUND	16,936	24,074	24,074	22,576	94%
3226 TOBACCO GRANT	10,703	18,000	20,000	20,000	100%
3227 OTHER FEES	29,761	30,000	30,000	29,500	98%
3232 MOSQUITO PREVENTION GRANT	4,071	3,397	4,071	3,400	84%
3237 INFLUENZA GRANT	1,275	0	0	0	#DIV/0!
3239 HEART SMART FOR TEENS GRANT	0	0	0	0	#DIV/0!
3254 PANDEMIC FLU GRANT	2,952	74,818	74,818	0	0%
3255 CHILDHOOD LEAD POISON GRANT	126	200	100	200	200%
3258 CHILD SAFETY GRANT	0	0	0	0	#DIV/0!
TOTAL REVENUE	360,108	457,026	470,069	370,026	
5012 TRAVEL	4,572	7,850	7,850	3,900	50%
5070 SALARY--DIRECTOR OF NURSING	42,991	44,353	44,353	45,240	102%
5075 OTHER SALARIES	144,086	154,949	154,949	155,678	100%
5085 TELEPHONE	3,675	6,000	6,780	5,013	74%
5095 TRAINING	341	2,000	1,100	2,500	227%
5100 CONTINGENCY--HEALTH FD	0	0	4,000	4,000	100%
5128 EMPLOYER'S SHARE OF IMRF FUND	16,500	24,074	24,074	22,576	94%
5130 EMPLOYER'S SHARE OF FICA TAX	14,311	15,271	15,271	14,433	95%
5322 REPAIRS	1,824	3,000	3,500	3,000	86%
5323 PRINTING, SUPPLIES & POSTAGE	11,533	30,000	31,150	14,615	47%
5335 EQUIPMENT	7,212	30,000	32,547	7,500	23%
5344 CONTRACTUAL	30,168	30,000	30,200	24,800	82%
5382 MANAGEMENT CONTRACT	22,000	22,000	22,000	22,000	100%
5396 MEDICAL SUPPLIES & COMMODITIES	19,661	20,000	22,500	16,000	71%
6027 HEALTH/LIFE INSURANCE	24,032	21,460	32,400	41,424	128%
TOTAL EXPENSES	342,906	410,957	432,674	382,679	
NET CHANGE IN FUND BALANCE (REV/EXP)	17,202	46,069	37,395	-12,653	
FUND BALANCE, BEGINNING OF YEAR	375,794	392,995	375,794	439,065	
FUND BALANCE, END OF YEAR	392,995	439,065	413,188	426,412	

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.



RN	\$37,889.12
RN	\$35,457.24
EH associate	\$35,772.83
Office	\$28,885.58
Clerk	\$17,672.93
	\$155,677.70

Grants

55

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3175 CO CLK-HANDICAPPED VOTER GRANT	0	3,375	0		#DIV/0!
3228 COPS TECHNOLOGY GRANT	0		0		#DIV/0!
3243 FORENSIC EQUIPMENT GRANT	0		0		#DIV/0!
3256 CO CLERK--DEATH CERT GRANT	544		0		#DIV/0!
3257 SAFETY EQUIP GRANT (SQUAD CAR)	0		0		#DIV/0!
3261 DEATH CERT FOR CORONER GRANT	4,415		0		#DIV/0!
3276 SHERIFF-RESCUE BOAT & EQUIP.	22,000		0		#DIV/0!
3278 VOTER REGISTRATION GRANT	11,376				
3287 LEPC/HMEP GRANT		512			
TOTAL REVENUE	38,335	3,887	0	0	
5387 SHERIFF GRANT--SQUAD CAR	0		0		#DIV/0!
5390 PURCHASE OF HANDICAP EQUIP	0	3,375	0		#DIV/0!
5393 OTHER GRANT EXPENDITURES	0		0		#DIV/0!
5433 COPS TECHNOLOGY GRANT-EXPENSE	0		0		#DIV/0!
5442 CO CLERK--DEATH CERT GRANT	500		0	44	#DIV/0!
5443 SAFETY EQUIP GRANT (SQUAD CAR)	0		0		#DIV/0!
5446 DEATH CERT FOR CORONER EXP	1,370		0	4,610	#DIV/0!
5447 BALANCE DUE GRANT AGENCY	0		0		#DIV/0!
5450 VOTER REGISTRATION GRANT EXP	11,376		0		
5501 SHERIFF-RESCUE BOAT & EQUIP.	17,905	4,087	0	8	#DIV/0!
5502 LEPC-HMEP GRANT				512	
9209 FORENSIC EQUIP GR-EXPENDITURES	0		0	1,362	
TOTAL EXPENSES	31,151	7,462	0	6,536	
NET CHANGE IN FUND BALANCE (REV/EXP)	7,184	-3,575	0	-6,536	
FUND BALANCE, BEGINNING OF YEAR	2,926	10,111	6,536	6,536	
FUND BALANCE, END OF YEAR	10,111	6,536	6,536	0	

Pet Population Control

56

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	6	7	0	7	#DIV/0!
3099 OTHER INCOME	20		0		#DIV/0!
3121 IL STATE PET POPULATION FINES	2,135	3,000	2,200	2,500	114%
TOTAL REVENUE	2,161	3,007	2,200	2,507	
DISBURSMENTS	0	0	0	0	#DIV/0!
TOTAL EXPENSES	0	0	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)	2,161	3,007	2,200	2,507	
FUND BALANCE, BEGINNING OF YEAR	4,168	6,329	4,168	9,336	
FUND BALANCE, END OF YEAR	6,329	9,336	6,368	11,843	

Circuit Clerk Operations and Admin.

57

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	1	2	4	8	200%
3247 CIR CLERK--OPERATION ADD-ONS	795	700	700	800	114%
TOTAL REVENUE	796	702	704	808	
5400 TRANSFER TO GENERAL FUND	0	1,500	1,500	0	0%
TOTAL EXPENSES	0	1,500	1,500	0	
NET CHANGE IN FUND BALANCE (REV/EXP)	796	-798	-796	808	
FUND BALANCE, BEGINNING OF YEAR	906	1,701	906	903	
FUND BALANCE, END OF YEAR	1,701	903	110	1,711	

Squad Car Acquisition and Maint.

58

Item		Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027	INTEREST EARNED	2	2	2	2	100%
3249	SQUAD CAR MAINTENANCE	1,220	700	900	900	100%
TOTAL REVENUE		1,222	702	902	902	
5400	TRANSFER TO GENERAL FUND	0	2,500	2,500	0	0%
TOTAL EXPENSES		0	2,500	2,500	0	
NET CHANGE IN FUND BALANCE (REV/EXP)		1,222	-1,798	-1,598	902	
FUND BALANCE, BEGINNING OF YEAR		1,278	2,500	1,278	702	
FUND BALANCE, END OF YEAR		2,500	702	-320	1,604	

Victims Impact

59

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027 INTEREST EARNED	1	0	0	0	#DIV/0!
3251 VICTIMS IMPACT FEES	760	600	1,000	1,000	100%
TOTAL REVENUE	761	600	1,000	1,000	
5014 EDUCATION	0	250	1,000	750	75%
TOTAL EXPENSES	0	250	1,000	750	
NET CHANGE IN FUND BALANCE (REV/EXP)	761	350	0	250	
FUND BALANCE, BEGINNING OF YEAR	671	1,432	671	1,782	
FUND BALANCE, END OF YEAR	1,432	1,782	671	2,032	

Tax Redemption Fund

62

Item		Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027	INTEREST EARNED	21	10	40	10	25%
3264	REDEMPTION INCOME	430,559	306,000	325,000	306,000	94%
		0				
	TOTAL REVENUE	430,580	306,010	325,040	306,010	
8531	TAX BUYER REIMBURSEMENT	488,073	299,800	325,000	299,800	92%
8541	REDEMPTION FILING FEES	393	6,200		6,200	
	TOTAL EXPENSES	488,465	306,000	325,000	306,000	
	NET CHANGE IN FUND BALANCE (REV/EXP)	-57,886	10	40	10	25%
	FUND BALANCE, BEGINNING OF YEAR	58,767	881	854	891	
	FUND BALANCE, END OF YEAR	881	891	894	901	

Death and Fetal Death Fees

63

Item		Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027	INTEREST EARNED	1		0		#DIV/0!
3265	DEATH FEES	10,998	1,986	15,000	1,986	13%
TOTAL REVENUE		10,999	1,986	15,000	1,986	
8532	FEES DISBURSEMENT	10,998	1,986	15,000	1,986	13%
TOTAL EXPENSES		10,998	1,986	15,000	1,986	
NET CHANGE IN FUND BALANCE (REV/EXP)		1	0	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		0	1	0	1	
FUND BALANCE, END OF YEAR		1	1	0	1	

Clerk and Recorders Fees

64

Item		Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027	INTEREST EARNED	20	15	30	15	50%
3266	RECORDING FEES	287,003	276,500	250,000	280,000	112%
TOTAL REVENUE		287,023	276,515	250,030	280,015	
8532	FEE DISBURSEMENT	285,611	252,900	236,000	254,800	108%
TOTAL EXPENSES		285,611	252,900	236,000	254,800	
NET CHANGE IN FUND BALANCE (REV/EXP)		1,413	23,615	14,030	25,215	180%
FUND BALANCE, BEGINNING OF YEAR		18,137	19,550	18,137	43,165	
FUND BALANCE, END OF YEAR		19,550	43,165	32,167	68,380	Fund Bal 27%

Inheritance Tax

65

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2009	Year Ending November 30, 2010	Year Ending November 30, 2010	Year Ending November 30, 2011	Inc./Dec. 2010 to 2011
3027	INTEREST EARNED	0	16	0	0	#DIV/0!
3267	INHERITANCE TAX	0	150,000	0	0	#DIV/0!
TOTAL REVENUE		0	150,016	0	0	
8533	INHERITANCE DISBURSEMENT	0	150,000	0	0	#DIV/0!
TOTAL EXPENSES		0	150,000	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	16	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		26	26	26	42	
FUND BALANCE, END OF YEAR		26	42	26	42	

Sheriff's Fee

66

Item		Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027	INTEREST EARNED	3	3	4	3	75%
3268	SHERIFF'S FEES	50,690	36,000	26,863	36,000	134%
TOTAL REVENUE		50,693	36,003	26,867	36,003	
8534	FEES TO GENERAL FUND	49,123	33,000	26,863	33,000	123%
	FEES TO DUI FUND					
TOTAL EXPENSES		49,123	33,000	26,863	33,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		1,570	3,003	4	3,003	75075%
FUND BALANCE, BEGINNING OF YEAR		3,198	4,768	3,198	7,771	
FUND BALANCE, END OF YEAR		4,768	7,771	3,202	10,774	

Prisoner Commissary

67

Item		Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027	INTEREST EARNED	1	1	4	1	25%
3269	MONEY RECEIVED	16,622	20,000	10,000	20,000	200%
TOTAL REVENUE		16,623	20,001	10,004	20,001	
8535	COMMISSARY EXPENSES	17,721	20,000	8,500	20,000	235%
TOTAL EXPENSES		17,721	20,000	8,500	20,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-1,099	1	1,504	1	0%
FUND BALANCE, BEGINNING OF YEAR		1,320	222	1,320	223	
FUND BALANCE, END OF YEAR		222	223	2,824	224	

Sheriff Trust Account

68

Item		Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027	INTEREST EARNED	8	10	0	10	#DIV/0!
3270	SHERIFF SALE AND BOND FEE	73,726	161,047	26,050	50,000	192%
TOTAL REVENUE		73,734	161,057	26,050	50,010	
8536	SALE AND BOND DISBURESMENT	73,826	156,395	26,050	50,000	192%
TOTAL EXPENSES		73,826	156,395	26,050	50,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-92	4,662	0	10	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		1,694	1,602	1,694	6,264	
FUND BALANCE, END OF YEAR		1,602	6,264	1,694	6,274	

Probation Restitution

70

Item		Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027	INTEREST EARNED	0	0	0	0	#DIV/0!
3273	RESTITUTION FEE	2,537	1,207	4,000	1,000	25%
TOTAL REVENUE		2,537	1,207	4,000	1,000	
8539	RESTITUTION DISBURSEMENT	1,537	917	1,000	1,000	100%
TOTAL EXPENSES		1,537	917	1,000	1,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		1,000	290	3,000	0	0%
FUND BALANCE, BEGINNING OF YEAR		4,244	5,244	4,244	5,534	
FUND BALANCE, END OF YEAR		5,244	5,534	7,244	5,534	

Marriage Fund

71

Item		Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
3027	INTEREST EARNED	0	0	0	0	#DIV/0!
3274	MARRIAGE FUND INCOME	210	135	160	150	94%
TOTAL REVENUE		210	135	160	150	
8540	MARRIAGE FUND DISBURSEMENT	0	0	160	0	0%
TOTAL EXPENSES		0	0	160	0	
NET CHANGE IN FUND BALANCE (REV/EXP)		210	135	0	150	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		854	854	854	989	
FUND BALANCE, END OF YEAR		1,064	989	854	1,139	

Tax Collection

90

Item	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
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

Dept.	Inventory Item	Funding Source	Current Budget 2010	Planning Year 2011	2012	2013	2014	2015
Capital Projects								
Animal Control								
	Live Traps	General (Fund 11)						
	Tranquilizer Guns	General (Fund 11)						
	Vehicle	General (Fund 11)			30,014			
	Garage/Office attached to pound	Animal Control (Fund 27)						
	Indoor Kennels	General (Fund 11)				12,385		
	Fence in area around dog pound	Animal Control (Fund 27)		2,600				
GIS								
	Digital Orthophotography Flyover	General (Fund 11)			20,000	35,000		
	GIS Website	General (Fund 11)			10,000			
	Plotter	General (Fund 11)					20,000	
Health								
	Building	Pending grant opportunities			500,000			
County Highway Dept.								
	Pick Up	Highway (Fund 15)		35,000				
	Snow Plow Wing	Highway (Fund 15)		7,000				
	Salt Spreader	Highway (Fund 15)		5,000				
Probation								
	Copy Machine - purchased 2007(\$5673.00)	General (Fund 11)			6,577			
Sheriff								
	Squad Car	DUI (Fund 31)	22,000	25,000				
	No Requests							
	Telephone System	General (Fund 11)			35,000			
Courthouse								
	Courthouse Repairs	General (Fund 11)						
	Tuck Pointing	General (Fund 11)	38,000	30,000	35,000			
Circuit Clerk								
	AS 400	Court Auto. (Fund 22)(Fund 57)?					70,000	
States Attorney								
	None							
Supervisor of Assessments								

Treasurer	Copy Machine	General (Fund 11)		10,000	
Zoning	None				
Emergency Services	None				
Recorders	No Requests				
County Clerk	copier	Misc. Grants			
	Voter Regisration 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)		500	
	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 computer stations	Misc. Grants	3,000		
	computer server	Misc. Grants	8,000		
County Highway Dept.	Desktop Computer (2)	Highway Fund		3,000	4,839
Probation	Server - purchased 2008 (\$4174.36)	Probation Service Fees			
Sheriff	No Requests				
Circuit Clerk	None				
Court Services-Judges	2 PC's	General (Fund 11)		1,000	
	PC	General (Fund 11)		2,000	
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		
	Vanguard Appraisal Software	General (Fund 11)	11,000				
Treasurer	PC	(Fund 39)		1,000			
	PC	(Fund 39)		1,000			
	PC	(Fund 39)		1,000			
	PC	(Fund 39)		1,000			
	PC	(Fund 39)		1,000	4,000	15,000	
	FILE SERVER FOR ACCTING	General (Fund 11)					
	PRINTER	General (Fund 11)			3,000		
Zoning					2,000		
	Dell Optiplex GX620 computer	General (Fund 11)					
	HP 2500C+ printer	General (Fund 11)					
Administration							
	PC/Laptop	General (Fund 11)			1,500		
Emergency Services							
	No Requests					2,240	
Recorder					2,240		
	Clerk's Computer	Recorders Auto. (Fund 23)				4,500	2,644
	Deputy Computer	Recorders Auto. (Fund 23)					13,092
	Public Stations (2)	Recorders Auto. (Fund 23)					
	Servers,Backups	Recorders Auto. (Fund 23)					17,500
	Recording Scanner	Recorders Auto. (Fund 23)	3,800				
	Recording Software	Recorders Auto. (Fund 23)		5,500			
	Imaging Software	Recorders Auto. (Fund 23)		5,200	9,475		
County Clerk						10,000	
	Deputy,s Computers (4)	Vital Records Auto. (Fund 29)					
	Ballot Printer	General (Fund 11) (7-5019)			1,000		
	Deputy's printer (2)	Vital Records Auto. (Fund 29)	1,500				
	Vitals Printer	Vital Records Auto. (Fund 29)			29,327	41,579	33,799
Total Routine Computer Replacement Requests			27,800	21,700	58,653	83,158	67,598
Total CIP Requests with Computer Replacement			87,800	126,300	721,244	130,543	407,598
							0

ADOPTION OF THE COMBINED BUDGET AND APPROPRIATIONS ORDINANCE

Section Three: Partial Invalidity

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

Section Four:

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

Passed and approved by the County Board of the County of Carroll, this 18th day of November, A.D., 2010.

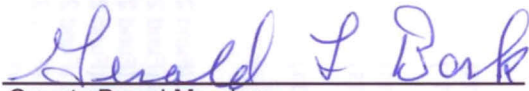
Budget

Ayes: 13
Nays: 2
Absent: 0

Levy

Ayes: 15
Nays: 0
Absent: 0


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., 2010 and ending on the 30th day of November, A.D., 2011.

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

General County:

Corporate	947,550
Liability Insurance (including Unemployment Ins.	236,000
Agriculture Co-op Extension	75,000
Historical Society	6,200
County Highway	355,000
Matching	177,000
County Bridge	177,000
Community Mental Health	322,487
County Health	35,000
Illinois Municipal Retirement	353,000
Federal Social Security	220,000
Senior Citizens	86,800

Total	<u>2,991,037</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 18th, 2010.


Chairman of the Board

Carroll County Levy Sources by Statute

Bridge (Joint Expense)

605 ILCS 5/5-602

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

Corporate (General)

55 ILCS 5/5-1024

0.27% for counties 15,001 to 79,999

Illinois Municipal Retirement Fund

40 ILCS 5/7-171, 5/7-132

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

Senior Citizens Social Services

55 ILCS 5/5-1034

0.025% - Authorized by referendum.

Social Security

40 ILCS 5/21-110, 5/21-110.1

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

Tort Judgments and Liability Insurance

745 ILCS 10/9-107

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

Mentally Retarded and Developmentally Disabled Persons - Care and Treatment

55 ILCS 105/1, 105/2

0.10% - Subject to backdoor referendum

Highway

605 ILCS 5/5-601

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

Health or Multiple County Health Department

55 ILCS 5/5-25003

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

Federal Aid Highway Matching Tax

605 ILCS 5/5-603

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

Extension Education

505 ILCS 45/8

0.05% - Authorized by referendum.

Historical Museum

55 ILCS 5/6-23001

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

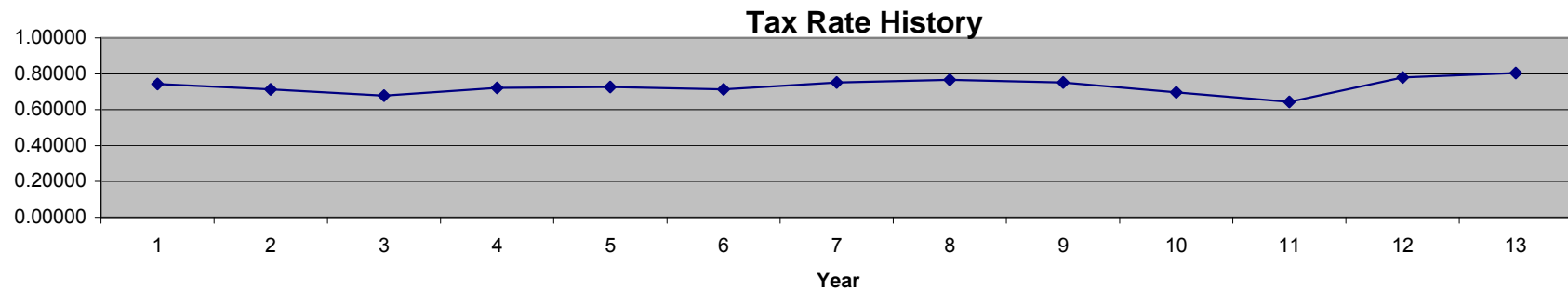
Carroll County Levy Worksheet

	MAX LEV	2010 Estimated Levy	2010 Estimated Rate	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	947,550	947,550	0.27000	993,479	0.27000	977,139	0.27000	450,000	0.13071	436,000.00	0.13755	620,000	0.20770	600,000.00	0.21070	590,000	0.21420	0.27000
Liability Insurance		236,000	0.06725	154,000	0.04185	77,990	0.02155	155,000	0.04503	211,000.00	0.06657	177,000	0.05910	142,000.00	0.04990	140,000	0.05084	None
Agri. Co-op Ext.	105,283	75,000	0.02137	82,642	0.02246	91,815	0.02537	92,000	0.02673	75,217.00	0.02373	73,500	0.02460	73,000.00	0.02570	72,000	0.02615	0.03000
Historical Society	7,019	6,200	0.00177	6,200	0.00168	6,189	0.00171	6,200	0.00181	6,115.00	0.00193	6,000	0.00200	6,000.00	0.00200	5,700	0.00200	0.00200
Highway	350,944	355,000	0.10116	350,000	0.09512	336,997	0.09312	325,000	0.09440	325,000.00	0.10000	300,000	0.10000	290,000.00	0.10000	285,000	0.10000	0.10000
Matching	175,472	177,000	0.05044	183,978	0.05000	180,952	0.05000	162,000	0.04706	175,000.00	0.05000	152,000	0.05000	150,000.00	0.05000	145,000	0.05000	0.05000
Bridge	175,472	177,000	0.05044	183,978	0.05000	180,952	0.05000	162,000	0.04706	175,000.00	0.05000	152,000	0.05000	150,000.00	0.05000	145,000	0.05000	0.05000
Mental Health	350,944	322,487	0.09189	322,487	0.08764	323,795	0.08947	308,000	0.08947	301,000.00	0.09496	288,000	0.09620	277,000.00	0.09730	275,000	0.09985	0.10000
County Health	263,208	35,000	0.00997	36,514	0.00992	36,806	0.01017	35,000	0.01017	34,000.00	0.01073	31,000	0.01040	22,000.00	0.00780		0.00000	0.07500
IMRF		353,000	0.10059	293,500	0.07977	308,486	0.08524	277,000	0.08046	272,000.00	0.08581	222,000	0.07420	238,000.00	0.08360	175,000	0.06354	None
Social Security		220,000	0.06269	265,000	0.07202	210,990	0.05830	170,000	0.04938	167,000.00	0.05269	160,000	0.05350	183,000.00	0.06430	194,000	0.07044	None
Senior Citizens	87,736	86,800	0.02473	85,000	0.02310	84,324	0.02330	74,500	0.02164	73,000.00	0.02303	72,700	0.02430	70,000.00	0.02460	70,000	0.02500	0.02500
Total		2,991,037	0.85228	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	
EAV		101.16%		104.98%		127%		99%		100%		102%		105%				
		350,944,347		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

Employee Information

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

Union Salaries

These salaries can only be changed by contract negotiations.

	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
F.O.P.	712,174	751,856	751,856	749,216	
Carpenters	242,752	255,510	255,510	255,510	
Carpenters-Circuit Clk	107,407	113,077	113,077	84,266	
Teamsters	264,806	255,000	275,000	242,757	
Total Full-time	1,327,139	1,375,443	1,395,443	1,331,749	

Non-Union and Non-Elected Officials Salaries

		Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
General Fund	Full-time	484,437	496,452	514,701	524,204	101.85%
	Part-time	27,075	33,519	30,519	30,853	101.10%
Highway Fund	Full-time	80,681	83,224	83,224	84,888	102.00%
	Part-time	16,198	10,000	10,000	10,000	100.00%
GIS Fund	Full-time	30,740	32,000	32,000	32,640	102.00%
Health Department Fund	Full-time	187,077	199,302	199,302	200,918	100.81%
Total Full-time		782,935	810,978	829,227	842,650	
Total Part-time		43,273	43,519	40,519	40,853	

Elected Officials Salaries

	Actual Year Ended November 30, 2009	Estimated Year Ending November 30, 2010	Budget Year Ending November 30, 2010	Budget Year Ending November 30, 2011	Percent Inc./Dec. 2010 to 2011
Set by 4 yr. Ordinance	184,482	189,211	190,665	195,100	
Other	181,651	182,723	182,723	182,723	
Full-time	366,133	371,934	373,388	377,823	

Total Salaries	2,519,480	2,601,874	2,638,577	2,593,075
Percent of Total Salaries				
Union	53%	53%	53%	51%
Non-Union	33%	33%	33%	34%
Elected	15%	14%	14%	15%

Elected Officials Salaries Set by Ordinance May 20, 2010 (50 ILCS 145)

Beginning on:	Dec. 1, 2010	Dec. 1, 2011	Dec. 1, 2012	Dec. 1, 2013
Clerk and Recorder	46,700	47,800	48,900	50,000
Treasurer	46,700	47,800	48,900	50,000
Sheriff	55,000	56,200	57,400	58,600

Health Insurance Information

				New Rates	
6027 General Fund	254,393	280,660	280,900	330,851	49,951
6027 Highway	45,469	48,600	48,600	55,232	6,632
6027 Health Department	24,032	21,460	32,400	41,424	9,024
	323,894	350,720	361,900	427,507	65,607

General Fund Reimbursement

Carpenters		2011	Premium	Employee		
	Base	Per Emp.	Over Base	20%	#Emp.	Reim./Year
	338.75	475	136.25	27.25	12	3,924
Blue Cross		2011	Premium	Employee		
	Base	Per Emp.	Over Base	20%	#Emp.	Reim./Year
	338.75	575.31	236.56	47.312	38	21,574
						25,498

Highway Fund Reimbursement

Blue Cross	2011	Premium	Employee			
	Base	Per Emp.	Over Base	20%	#Emp.	Reim./Year
	338.75	575.31	236.56	47.312	8	4,542

Health Department Reimbursement

Blue Cross	2011	Premium	Employee			
	Base	Per Emp.	Over Base	20%	#Emp.	Reim./Year
	338.75	575.31	236.56	47.312	6	3,406

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
2010-11**

The Carroll County budget process is a year long event with the results of the final 2010-11 County budget. The process will seek involvement from the County Board, Finance Committee, Department leaders and public. To accomplish the best possible budget to serve the needs of the County's residents, a look at both the long range big picture and individual line items will take place over the course of the year to guide the Board to the final budget to be implemented for the following fiscal year.

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

1. Capital Improvement
2. Department Participation and Budget Preparation
3. Finance Committee Review and Recommendation
4. 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 Capital Improvement		
7/6/10	Department Heads	Turn in Draft 2010-11 Long Range Capital Expenditures to Administrator
7/8/10	FC	Finance Committee to review 5 year Capital Plan
Step 2 Department Participation in Budget Preparation		
7/16/10	FC/Adm	Issue budget request worksheets to department heads, etc.
8/6/10	Dept. Heads	Return budget request worksheets to Administrator
9/5/10	Treasurer/Adm	August revenues and expenses with budget to actual and general ledger to Administrator
Step 3 Finance Committee Review and Recommendations		
8/12/10	FC	First Review of Budget by Finance Committee. Discussion of Budget set times with Departments for questions during next months meeting and set goals if needed
9/9/10	FC/Dept's	2nd meeting to go over budget and make changes and recommendations. Discuss and/or set tax rates. All Day meeting.
10/8/10	Adm	Prepare final budget and send to FC
10/14/10	FC	Review final draft and make any last changes before public display.
10/28/10	FC	Finance Committee Meeting if needed to Finalize budget discussion and recommendation

Step 4 County Board Review and Approval

10/29/10	Adm	Deliver tentative budget document to County Clerk for public display (at least 15 days prior to November County Board meeting)
10/30/10	County Clerk	Distribute Copies of Budget to Board members
10/30/10	County Clerk	Notify paper of 105% notice (if necessary)
11/1/10	Paper	105% notice published (between 7 and 14 days prior to budget hearing) (if necessary)
11/11/10	FC	Last review by FC
11/18/10	County Board	Review, revise and act on the Budget and Levy Ordinance
12/1/10	Adm	Bind 6 complete sets for signature to Chairman, Fin Com chr, County Clerk (3) and County Administrator
No later then 12/29/2010	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