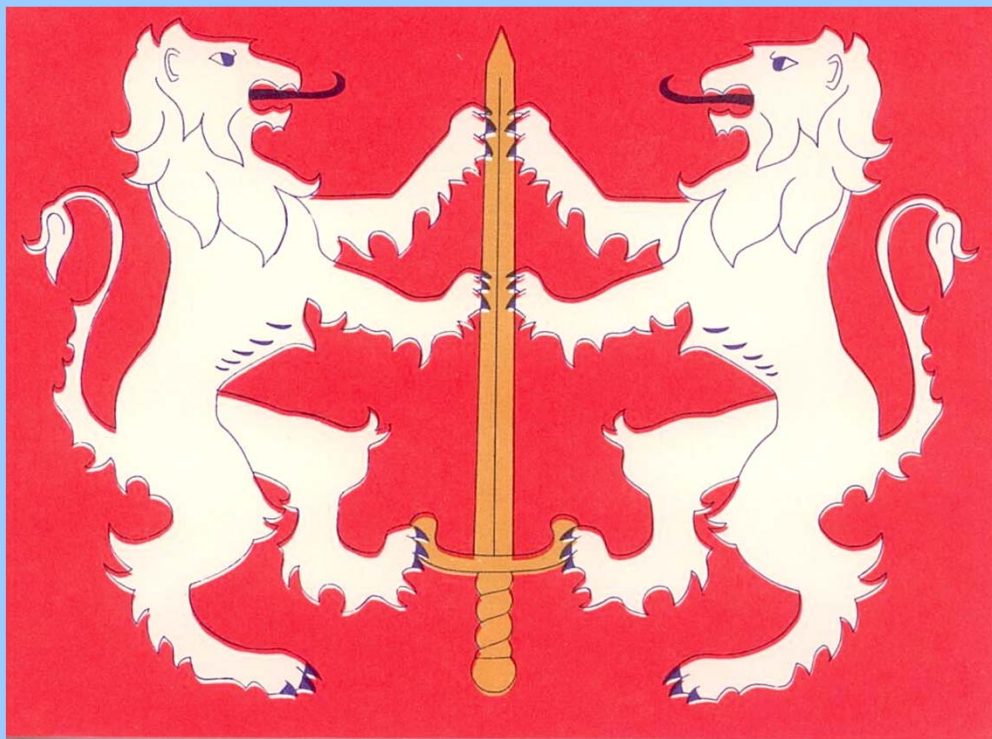


CARROLL COUNTY, ILLINOIS  
Combined Budget and Appropriation Ordinance  
and Tax Levy  
for the year ending November 30, 2012

Adopted November 17, 2011



County Board

Rodney Fritz, Chair  
Kevin Reibel, Vice-Chair

Cheryl Cole  
Joseph Payette  
Jim Anderson  
Kurt Dreger  
Darrell Stitzel  
Paul Hartman  
Sharon Hook

Shawn Picolotti  
Gary Imel  
Juanita Randklev  
Annette Rahn  
Joyce Schubert  
Donald Mantzke

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 this document other information such as structure charts by department, five year capital plan, tax rate history and budget policies are provided to assist the individuals planning for the County and the community in understanding the finances of the Carroll County government. These documents will guide the County's operations during the period of December 1, 2011 to November 30, 2012.

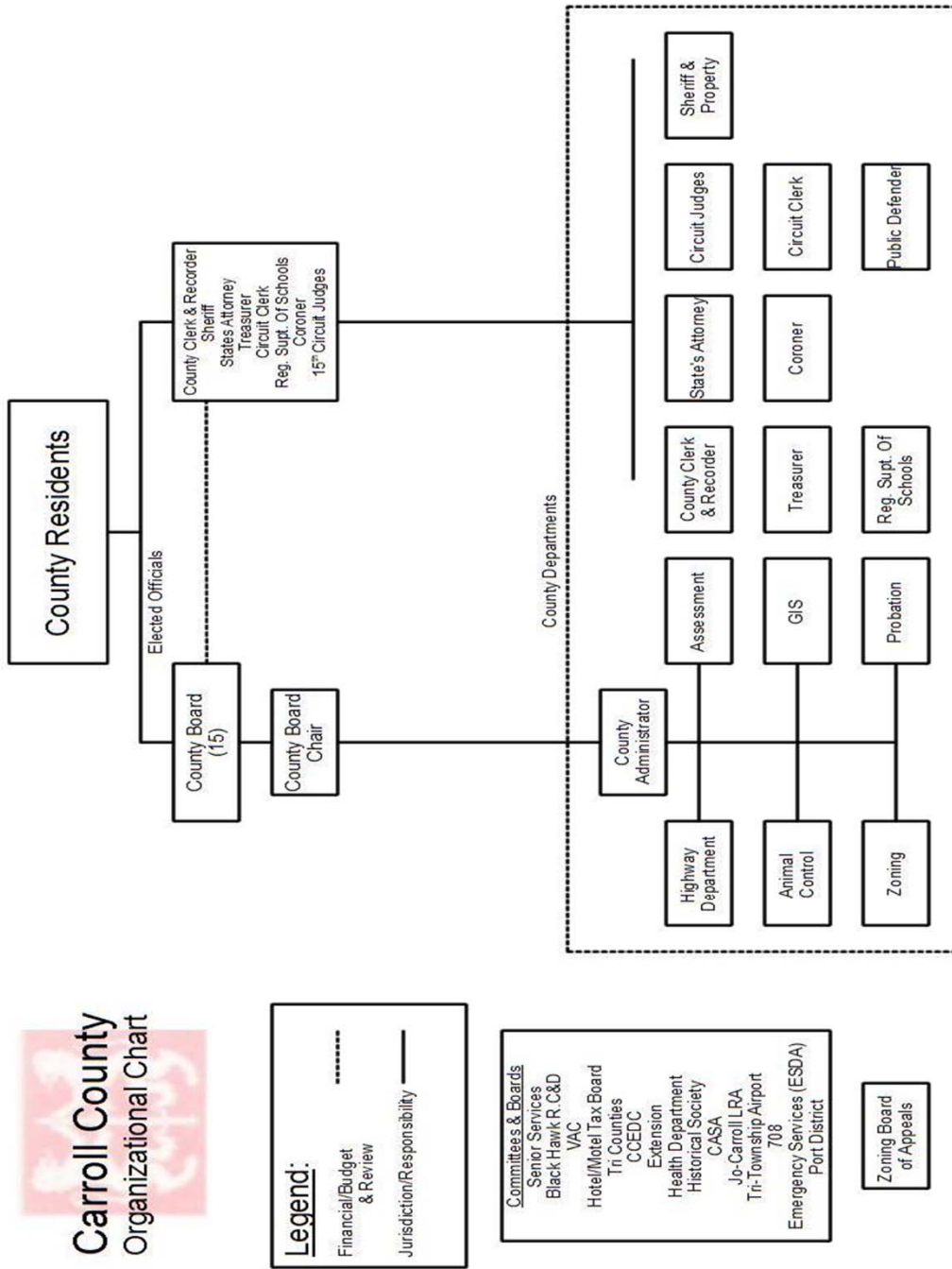
### Combined Budget and Appropriations Ordinance

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 7 and 96. The Budget as presented is in a modified accrual format.

### Tax Levy Resolution

Funds needed by the County as planned for in this budget from property taxes, will be approved and levied through a resolution on page 97. Each levy is limited by State Statute and if the combined total aggregate levy exceeds an increase of 5% or more then a Truth in Taxation Hearing is required. The 2011 Tax levy ordinance as presented will not exceed this threshold.

# Carroll County Organizational Chart



## Combined Budget and Appropriation Ordinance

### Section One: Appropriations

Be it ordained by the County Board of Carroll County, Illinois, that there shall be and there is hereby appropriated the following amounts from taxes and other funds received into said County Treasury for the purposes herein specified for the fiscal year December 1, 2011, through November 30, 2012.

Fund	Actual	Estimated	Appropriation	Appropriation	
	Year Ended November 30, 2010	Year Ending November 30, 2011			
11 General County	3,363,325	3,565,374	3,728,537	3,618,147	97%
13 Bridge Aid	188,707	311,996	400,000	2,260,000	565%
14 County Highway	925,352	991,688	881,989	1,098,749	125%
15 Township Motor Fuel	749,231	779,630	625,000	832,000	133%
16 County Motor Fuel	614,989	481,445	444,888	611,435	137%
17 TWP County Bridge	0	0	0	364,000	#DIV/0!
18 Matching	570,308	0	50,000	569,000	1138%
19 Social Security	208,076	228,957	228,957	240,328	105%
20 Illinois Municipal Retirement	280,719	391,809	395,371	400,381	101%
21 Law Library	5,977	3,500	3,500	3,500	100%
22 Court Automation	7,279	11,407	11,407	11,407	100%
23 County Recorder's Automation	4,602	12,500	21,350	27,500	129%
24 Non Resident Heir	14570.86	1100	150	200	133%
26 Community Mental Health	326,800	322,787	322,787	321,758	100%
27 Animal Control	5,672	6,201	8,525	7,790	91%
28 Electronic Monitoring	0	0	0	0	#DIV/0!
29 Vital Records Automation	1,192	1,500	1,500	1,500	100%
30 Senior Citizens Fund	85,032	87,400	87,400	77,613	89%
31 DUI Enforcement Equipment	0	30,000	30,000	0	0%
32 Probation Service Fee	14,599	17,960	12,000	33,110	276%
34 Liability Insurance	162,900	180,433	180,433	121,033	67%
35 Payroll Escrow	0	0	0	0	#DIV/0!
36 Payroll	0	0	0	0	#DIV/0!
37 Public Safety Tax	310,000	273,700	273,700	320,000	117%
38 Treasurer Fee	5,303	0	0	0	#DIV/0!
39 Tax Sale Automation	1,463	2,500	5,500	2,500	45%
40 Tourism Promotion (Hotel Motel)	29,434	40,700	62,400	62,200	100%
41 911 Fund	204,624	210,556	229,800	220,400	96%
42 Drug Fines	1000	1500	25000	8000	32%
43 Court Security Fee	21,128	29,571	37,211	36,724	99%
44 Geographic Information Systems	37,245	46,360	48,910	49,245	101%
45 States Attorney Task Force	3,500	9,557	17,988	18,399	102%
46 Rental Housing	26145	24000	24000	24000	100%
47 Document Storage Fee	6,707	11,200	11,200	11,200	100%
48 States Attorney Continuing Ed. Resolution	0	0	0	7	#DIV/0!
49 Maint. and Child Support Collection	9,651	18,227	18,227	18,227	100%

50	Circuit Clerk	593205.81	573000	573000	573000	100%
51	Special Computer Upgrade	10,110	0	0	0	#DIV/0!
52	GIS Resolution Fee	40,000	35,000	35,000	35,000	100%
53	States Attorney VOCA	16,731	16,758	16,758	16,758	100%
54	County Health	369,749	367,627	382,679	397,768	104%
55	Grants Fund	7,470	20,708	26,536	8,623	32%
56	Pet Population Control	0	1,987	0	14,596	#DIV/0!
57	Circuit Clerk Operation and Adm.	0	0	0	0	#DIV/0!
58	Squad Car Acq. And Maint.	2,500	0	0	0	#DIV/0!
59	Victims Impact	0	750	750	750	100%
62	Tax Redemption	322,197	410,000	306,000	400,500	131%
63	Death & Fetal Death Fees	1,999	1,900	1,986	1,900	96%
64	Clerk and Records Fee	273,891	279,087	254,800	283,087	111%
65	Inheritance Tax	150,000	7,010	0	0	#DIV/0!
66	Sheriff's Fees	51,413	33,000	33,000	33,000	100%
67	Prisoner Commissary	25,159	15,000	20,000	20,000	100%
68	Sheriff Trust Account	159,904	52,000	50,000	50,000	100%
70	Probation Restitution	1,327	1,932	1,000	1,900	190%
71	Marriage	154	150	0	150	#DIV/0!
90	Tax Collection	0	0	0	0	#DIV/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%
		<b>10,309,453</b>	<b>10,007,471</b>	<b>9,987,244</b>	<b>13,296,227</b>	

#### Less Interfund Transfers Out

11	General County	115,000	50,000	50,000	10,000	20%
19	Social Security	15,071	14,433	14,433	14,500	100%
20	Illinois Municipal Retirement	24,074	22,576	22,576	22,576	100%
22	Court Automation	0	795	795	795	100%
23	County Recorder's Automation	0	6,000	6,000	6,000	100%
32	Probation Service Fee	7,989	11,760	11,760	15,110	128%
34	Liability Fund	0	70,000	70,000	10,000	
37	Public Safety Tax	310,000	273,700	273,700	300,000	110%
40	Tourism Promotion (Hotel Motel)	1,590	1,500	1,500	1,500	100%
41	911 Fund	97,462	104,907	103,800	104,900	101%
45	States Attorney Task Force	0	717	2,048	2,459	120%
49	Maint. and Child Support Collection	5,394	3,127	3,127	3,127	100%
50	Circuit Clerk	1,875	3,000	3,000	3,000	100%
52	GIS Resolution Fee	40,000	35,000	35,000	35,000	100%
57	Circuit Clk. Oper. & Admin.	0	0	0	0	#DIV/0!
58	Squad Car Acquisition and Maint.	2,500	0	0	0	#DIV/0!
62	Tax Redemption	21	0	0	500	
64	Clerk and Recorder Fees	59,970	233,951	254,800	237,951	
<b>Transfers Out</b>		<b>680,945</b>	<b>831,466</b>	<b>852,539</b>	<b>767,418</b>	
<b>Net appropriations</b>		<b>9,628,508</b>	<b>9,176,005</b>	<b>9,134,705</b>	<b>12,528,809</b>	

Adoption of the Combined Budget and Appropriation Ordinance is a combination of the Appropriations and Budget contained within pages 7 to 96 of this document. The signature page is located on page 96.



## **Section Two: Budget By Funds**

### **General Fund Description and Summary**

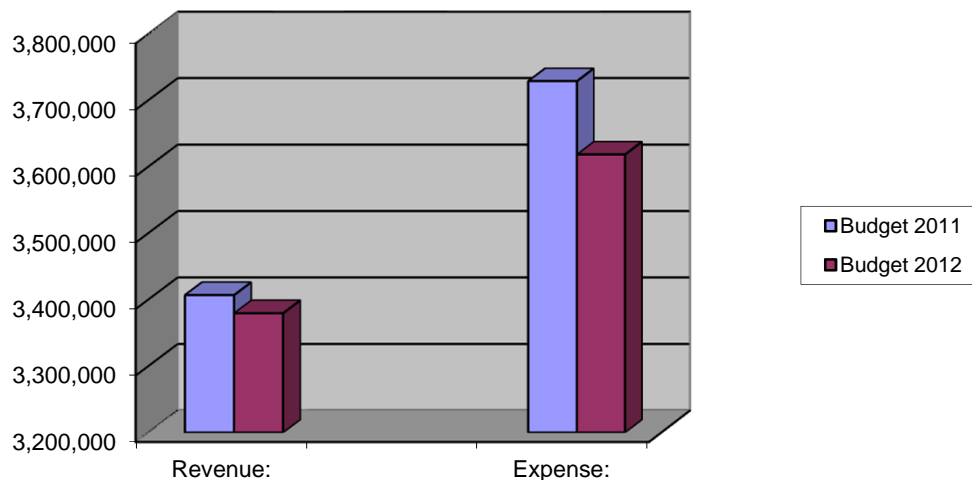
The General Fund accounts for several County Departments and services provided by the County. Operational funds, in full or in part, for the County Clerk and Recorder, Treasurer, Administration, County Board, Zoning, Supervisor of Assessments, Sheriff, Circuit Clerk, Animal Control, Coroner, Judicial,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

This years budget challenge for the 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 12 percent of the tax levy from the previous year.

Summary for Budget Year Ending November 30, 2012:

	<u>Budget 2011</u>	<u>Budget 2012</u>
Revenue:	3,406,595	3,379,285
Expense:	3,728,537	3,618,147

#### **General Fund Budget Comparison**



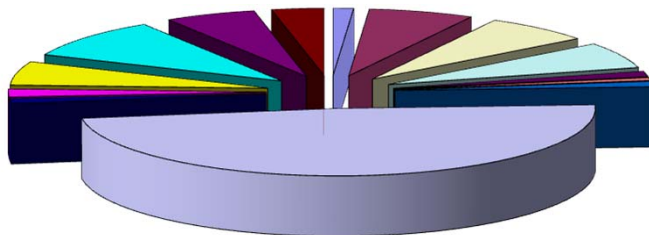
Full-Time Salaries---Defined as those that receive retirement benefits including overtime wages.

	Budget 2011	Budget 2012
Courthouse	26,564	27,446
Assessment	138,708	142,238
Treasurer	141,831	145,785
Clerk and Recorder	131,166	134,800
Zoning	28,091	28,934
Coroner	14,000	14,000
Animal Control	26,378	26,845
Sheriff	1,061,844	1,044,360
Emergency Services	23,896	25,739
Public Defender	39,764	40,957
Probation	119,096	122,669
States Attorney	204,469	206,734
Circuit Clerk	132,466	122,947
Administrator	68,289	70,338
	<u>2,156,563</u>	<u>2,153,793</u>

Percent Salary Increase General Fund  
Non-Union and Un-Negotiated Union  
3.00%

Decrease in Sheriff's department due to back  
pay in 2011

Salaries 2010



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

## General Fund Revenues

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Item	Actual Year Ended November 30, 2,010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3001 REAL ESTATE TAX COLLECTION	982,018	947,584	947,550	858,662	91%
3002 MOBILE HOME TAX COLLECTION	792	722	1,200	1,000	83%
3003 PERSONAL PROPERTY REPLACEMENT	125,008	166,896	115,000	150,000	130%
3005 FEES-TREASURERS	4,798	5,063	4,000	4,500	113%
3008 STATES ATTORNEY REIMBURSEMENT	113,461	113,461	113,461	113,461	100%
3009 STATE-GRANTS IN AID	41,399	48,000	48,000	48,000	100%
3010 STATE-PROB SALARY SUBSIDY	5,306	8,000	8,000	8,000	100%
3011 STATE SOA SALARY REIM	15,976	17,261	9,340	15,000	161%
3012 STATE ESDA FUND REIM	17,138	21,574	8,000	15,000	188%
3013 STATE INCOME TAXES	523,874	574,343	487,198	540,000	111%
3014 STATE ELEC JUDGE REIM	4,500	8,505	4,200	4,500	107%
3015 INHERITANCE TAX INCOME	9,000	450	100	450	450%
3016 STATES ATTORNEY FEES	5,670	5,100	5,100	5,100	100%
3017 FINES - CIRCUIT CLERK	71,146	76,000	78,000	77,000	99%
3018 PUBLIC DEFENDER INCOME	13,783	13,271	13,000	13,000	100%
3019 SALE OF PLAT BOOKS	1,227	4,000	2,000	0	0%
3020 COUNTY 1% SALES TAX	96,072	90,000	95,300	91,000	95%
3021 COUNTY .25% SALES TAX	349,372	333,000	321,500	333,000	104%
3027 INTEREST EARNED	9,947	6,000	9,000	6,000	67%
3029 TRANS FROM 49 & 50 - INT	1,875	3,130	3,130	3,130	100%
3030 INTEREST-CO COLL/DELINQ/INLIEU	24	47		50	#DIV/0!
3031 ZONING & PERMIT INCOME	17,890	10,810	14,000	10,000	71%
3032 JUDICIAL FUND - RESOLUTIONS	2,960	3,222	3,000	3,000	100%
3034 EMPLOYEES INS REIMBURSEMENTS	18,996	14,000	25,498	14,000	55%
3036 MISCELLANEOUS INCOME	548	200	1,200	300	25%
3037 DELINQUENT TAXES - PENALTIES	58,790	53,849	52,000	55,000	106%
3040 ILEC - WORK RELEASE INCOME	2,505	2,500	3,000	2,500	83%
3042 SOA--NOTARY FEES-INCOME	5,255	4,328	5,000	4,000	80%
3043 CABLE TV FRANCHISE FEES	10,621	10,546	10,000	10,500	105%
3044 TRANSFER FROM TOUR5% TREAS FEE	1,590	1,500	1,500	1,500	100%
3046 CORPS OF ENGINEERS--CAUSEWAY	12,880	13,264	12,800	13,000	102%
3048 TRANSFER FROM PROB SERVICE FEE	7,989	11,760	11,760	10,110	86%
3052 STATE--LOCAL USE TAX	88,288	96,688	85,000	96,000	113%
3058 TRANSFER FROM PUB SAFETY TAX	310,000	273,700	273,700	300,000	110%
3059 FEES - TRANSFER STATION	7,217	6,706	6,500	6,500	100%
3061 FOREIGN SHERIFF FEES	446	635	500	500	100%
3067 JUDGE--PLACEMENT REIMBURSEMENT	0	0	500	500	100%
3069 JAIL TELEPHONE--COLLECT CALLS	0	10	10	10	100%
3075 CIR CL--ARRESTEE'S MEDICAL FEE	1,713	1,800	2,000	1,900	95%
3076 TRANSFER FROM SQUAD CAR F. 50	2,500	0	0	0	#DIV/0!
3077 MULTI-TOWNSHIP--ASSESSING	32,237	31,383	31,383	31,383	100%
3078 TRANSFER FROM CHD. SUP. CIR CLK	4,500	2,500	2,630	2,500	95%

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3080 TRANSFER FROM 911 WGE REIM DIS	69,803	75,000	75,000	75,000	100%
3083 MINOR HOUSING	575	1,100	1,100	1,100	100%
3089 CIR CLERK--BLOOD TEST FEE	200	50	50	50	100%
3090 SHERIFF-SS INCENTIVE PAYMENT	1,600	500	1,000	1,000	100%
3091 SHERIFF--HIREBACK	160	1,999	500	750	150%
3092 TRANSFER FROM 911 INS REIMB	14,292	15,107	14,000	16,000	114%
3100 TAX SALE INDEMNITY FEES	4,260	4,700	1,500	1,500	100%
3105 US FISH/WILDLIFE-REFUGE REV SH	3,847	2,800	4,000	3,000	75%
3106 INT FROM CIR CL-DEP TO GEN FD	1,627	3,600	2,000	3,000	150%
3215 CIR CLERK--GENERAL FEE-38.675%	24,839	32,995	18,500	27,000	146%
3216 CIR CLERK-MISC INCOME	0	515	500	500	100%
3218 CO CLERK--FEES	195,313	197,000	195,000	196,822	101%
3219 SHERIFF--FEES	44,105	47,000	58,000	47,000	81%
3220 CIRCUIT CLERK--FEES	96,042	97,000	99,000	97,000	98%
3225 INSURANCE CLAIMS--GEN FD	0	0	2,000	1,000	50%
3230 COURTHOUSE POP MACHINE INC	1,390	1,800	1,800	1,800	100%
3236 TRANSFER OF A/P INTEREST	66	0			#DIV/0!
3240 REIMB--PUBLIC DEFENDER SALARY	30,901	25,000	20,000	25,000	125%
3246 RIEM--EARLY VOTER	683	2,318			#DIV/0!
3260 HIGHLAND C C -RENT-PTE	1,300	1,200	1,200	1,200	100%
3280 TRANSFER FUND 57	0	0	0	0	#DIV/0!
3281 VAC REIM	0	10	10		0%
3282 TRANS FROM PROB SER.-SALARY REIM	12,500	5,000	5,000	5,000	100%
3283 TRAN FRM 62-5400 TAX REDEMP	21	0	0	500	
3284 TRAN FRM 63-5400 DEATH SUR	1				
3285 TRAN FRM 64-5400 CL/REC FEES	20	0	0	4,000	
3247 CIR CLERK--OPERATION ADD-ONS	0	0			#DIV/0!
3252 TRANSFER FROM ST ATTY CONT ED	0	0	0	7	#DIV/0!
3301 TRANSFER FROM F23--CLERK SALARY	0	5,000	5,000	5,000	100%
3302 TRANSFER FROM F23--EDUCATION	0	350	350	0	0%
3303 TRANSFER FROM F23- EQUIPMENT	0	1,500	5,000	0	0%
TRANSFER FROM F23 FD--REC FEES	0	6,000	6,000	6,000	100%
3305 TRANSFER FROM F23-BOOK REPAIR	0	0	5,000	0	0%
3306 TRANSFER FROM LIABILITY FUND 34	0	70,000	70,000	10,000	14%
3275 SHERIFF-INT-TIME-CAPSULE/CD	0	25	25		0%
<b>TOTAL REVENUE</b>	<b>3,482,857</b>	<b>3,579,377</b>	<b>3,406,595</b>	<b>3,379,285</b>	

# General Fund EXPENSES

11

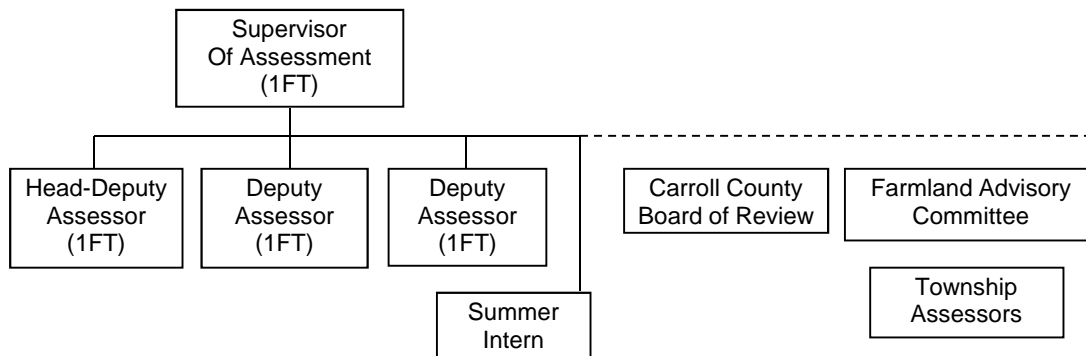
Item	Actual Year Ended November 30, 2,010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
<b>00</b>					
5040 BANK SERVICE CHARGE	-74				
<b>01 COURTHOUSE UPKEEP</b>					
5002 JANITOR	25,657	26,064	26,064	26,846	103%
5003 REPAIRS & MAINTENANCE HIGHWAY	35,943	30,000	35,000	30,000	86%
<b>COURTHOUSE UPKEEP CONT.</b>	<u>61,600</u>	<u>56,064</u>	<u>61,064</u>	<u>56,846</u>	
5004 UTILITIES--ELECTRICITY & WATER	55,507	56,000	40,000	56,000	140%
5005 UTILITIES--TELEPHONE	25,650	26,000	27,000	27,000	100%
5006 UTILITIES--GAS	7,038	8,000	15,000	15,000	100%
5008 CARPETING & COURTYARD	240	200	1,000	1,000	100%
5026 HVAC MAINTENANCE CONTRACT	21,837	22,180	22,180	23,000	104%
5436 COURTHOUSE IMP-CIP TUCK POINT COURTHOUSE IMP-CIP PHONE SYS	29,287	30,000	30,000	20,000	67%
5437 PART-TIME JANITOR	11,197	11,590	11,590	11,938	103%
5438 JANITOR OVERTIME	0	0	500	600	120%
6027 HEALTH/LIFE INSURANCE	5,348	6,384	6,904	6,226	90%
<b>DEPT. SUBTOTAL</b>	<u>156,105</u>	<u>160,354</u>	<u>154,174</u>	<u>160,764</u>	
<b>02 SUPPLIES AND RENTALS</b>					
5319 RENTALS & LEASE	11,278	9,000	9,000	9,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	8,798	9,000	10,500	10,000	95%
5451 DEVENET LEASE	5,055	20,220	20,220	21,231	105%
<b>DEPT. SUBTOTAL</b>	<u>25,131</u>	<u>38,220</u>	<u>39,720</u>	<u>40,231</u>	
<b>03 OFFICE EQUIPMENT AND MAINTENANCE</b>					
5025 OFFICE EQUIPMENT MAINTENANCE	5,069	5,200	9,000	8,000	89%
<b>DEPT. SUBTOTAL</b>	<u>5,069</u>	<u>5,200</u>	<u>9,000</u>	<u>8,000</u>	
<b>04 COUNTY BOARD SERVICIES</b>					
5320 PER DIEM ALLOWANCE	28,950	28,000	28,000	28,000	100%
5422 TRAVEL, DUES & SUPPLIES	4,262	3,000	3,000	3,500	117%
<b>DEPT. SUBTOTAL</b>	<u>33,212</u>	<u>31,000</u>	<u>31,000</u>	<u>31,500</u>	

# General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2,010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
<b>05 SUPERVISOR OF ASSESSMENTS</b>					
5009 CLERKHIRE SALARIES	79,151	83,775	81,008	83,438	103%
5012 TRAVEL	1,710	4,200	5,000	5,000	100%
5014 EDUCATION	947	952	1,200	1,200	100%
5017 INDUSTRIAL APPRAISAL CONTRACT	4,299	1,000	4,000	3,000	75%
5018 FARMLAND ADVISORY COM	89	184	300	250	83%
5024 DUES	350	350	400	350	88%
5027 APPRAISAL SOFTWARE	10,700	11,000	11,000	11,000	100%
5028 CAPITAL PUR-APPRAISAL SOFT.					#DIV/0!
5310 SALARY--SOA	45,808	46,700	46,700	47,800	102%
5321 CLERKHIRE--OVERTIME PAY	8,284	11,000	11,000	11,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	16,108	19,000	20,000	20,000	100%
6027 HEALTH/LIFE INSURANCE	20,459	22,872	24,004	23,699	99%
<b>DEPT. SUBTOTAL</b>	<b>187,905</b>	<b>201,033</b>	<b>204,612</b>	<b>206,737</b>	

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



Contractual Employees: Carpenters Union No. 790 Salaries

Position	Current Hourly Rate	2011-12 Hourly Rate	Current Yearly Salary	2011-12 Yearly Salary
Head-Deputy Assessor	16.39	16.88	29,830	30,725
Deputy Assessor	16.39	16.88	29,830	30,725
Deputy Assessor	11.73	12.08	21,349	21,989
			<b>81,008</b>	<b>83,438</b>

# General Fund EXPENSES

11

Item		Actual Year Ended November 30, 2,010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
<b>06</b>	<b>BOARD OF REVIEW</b>					
5012	TRAVEL	599	84	600	600	100%
5014	EDUCATION	100	200	200	200	100%
5311	SALARY--BOARD OF REVIEW	9,100	9,000	9,000	9,000	100%
5323	PRINTING, SUPPLIES & POSTAGE	1,321	996	1,850	1,850	100%
	<b>DEPT. SUBTOTAL</b>	<b>11,120</b>	<b>10,280</b>	<b>11,650</b>	<b>11,650</b>	
<b>07</b>	<b>ELECTIONS</b>					
5019	JUDGES, BALLOTS & SUPPLIES	81,014	118,000	128,000	110,000	86%
5020	CLERK'S OFFICE OVERTIME	3,530	2,000	4,000	4,000	100%
5021	MOTOR VOTER REGISTRATION	3,718	4,000	4,000	4,000	100%
5022	HELP AMERICA VOTE ACT	7,952	5,000	7,500	7,000	93%
	<b>DEPT. SUBTOTAL</b>	<b>96,214</b>	<b>129,000</b>	<b>143,500</b>	<b>125,000</b>	
<b>08</b>	<b>BONDS - COUNTY OFFICERS</b>					
5328	BONDS FOR COUNTY OFFICERS	729	1,000	1,000	1,000	100%
	<b>DEPT. SUBTOTAL</b>	<b>729</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	
<b>09</b>	<b>PERMANENT REGISTRATION</b>					
5329	PERMANENT REGISTRATION	7,030	6,000	6,000	6,000	100%
	<b>DEPT. SUBTOTAL</b>	<b>7,030</b>	<b>14,000</b>	<b>6,000</b>	<b>6,000</b>	
<b>10</b>	<b>ACCOUNTING SERVICE &amp; AUDIT</b>					
5023	ACCOUNTING SERVICE & AUDIT	31,000	27,750	30,500	31,500	103%
	<b>DEPT. SUBTOTAL</b>	<b>31,000</b>	<b>27,750</b>	<b>30,500</b>	<b>31,500</b>	
<b>11</b>	<b>REIMBURSABLE INS - SEE #11-3034</b>					
6049	REIMBURSABLE INS-SEE #11-3040	17,921	14,000	18,000	14,000	78%
	<b>DEPT. SUBTOTAL</b>	<b>17,921</b>	<b>14,000</b>	<b>18,000</b>	<b>14,000</b>	

## General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
<b>12 COUNTY TREASURER</b>					
5009 CLERKHIRE SALARIES	93,808	98,362	95,131	97,985	103%
5010 DUES	210	150	210	150	71%
5012 TRAVEL	0	160	250	250	100%
5014 EDUCATION	0	315	350	350	100%
5323 PRINTING, SUPPLIES & POSTAGE	18,280	20,000	21,000	24,000	114%
6002 SALARY--TREASURER	45,808	46,700	46,700	47,800	102.4%
6027 HEALTH/LIFE INSURANCE	20,459	22,872	24,004	23,699	99%
<b>DEPT. SUBTOTAL</b>	<b>178,565</b>	<b>188,559</b>	<b>187,645</b>	<b>194,234</b>	

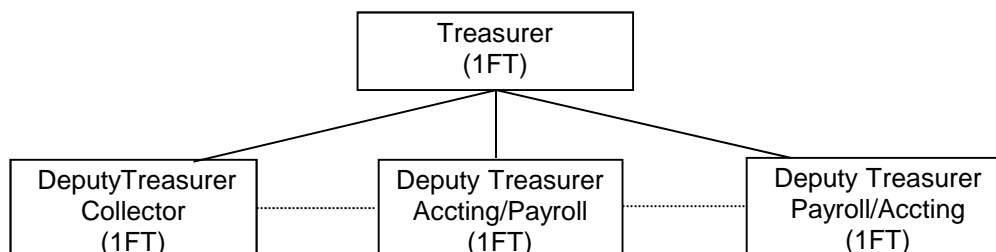
The County Treasurer's Office has the following responsibilities:

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

Full-Time Equivalent Positions

4

Department Organizational Chart





Contractual Employees: Carpenters Union No. 790 Salaries

Position	Current Hourly Rate	2011-12 Hourly Rate	Current Yearly Salary	2011-12 Yearly Salary	
Deputy Treasurer-Collector (35 hrs/wk)	18.83	19.39	34,270.60	35,298.72	1.03
Deputy Treasurer-Accting/Payroll(35 hrs/wk)	17.05	17.56	31,031.00	31,961.93	1.03
Deputy Treasurer-Payroll/Accting(35 hrs/wk)	16.39	16.88	29,829.80	30,724.69	1.03
			95,131.40	97,985.34	

# General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
<b>13 COUNTY CLERK AND RECORDER</b>					
5009 CLERKHIRE SALARIES	83,395	87,333	84,466	87,000	103%
5010 DUES	200	400	400	420	105%
5012 TRAVEL	1,319	1,500	1,500	750	50%
5014 EDUCATION	949	1,350	1,350	650	48%
5323 PRINTING, SUPPLIES & POSTAGE	6,627	9,000	9,000	9,000	100%
6027 HEALTH/LIFE INSURANCE	20,459	22,872	24,004	23,699	99%
6030 BOOK REPAIRS	0	0	5,000	0	0%
6031 RECORDERS-TRANSACTION FEE	11,298	13,500	13,500	13,500	100%
6068 DEED STAMPS	52,145	60,000	60,000	60,000	100%
6074 SALARY-COUNTY CLERK	45,808	46,700	46,700	47,800	102%
<b>DEPT. SUBTOTAL</b>	<b>222,199</b>	<b>242,655</b>	<b>245,920</b>	<b>242,819</b>	

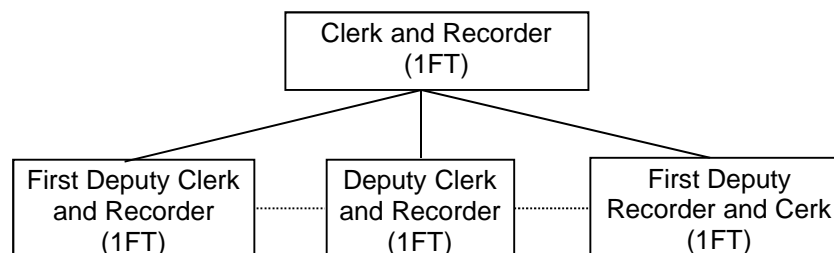
## Department Discription:

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

Full-Time Equivalent Positions

4

## Department Organizational Chart



Contractual Employees: Carpenters Union No. 790 Salaries

Position	Current Hourly Rate	2011-12 Hourly Rate	Current Yearly Salary	2011-12 Yearly Salary
First Deputy Clerk and Recorder (35 hrs/wk)	15.63	16.10	28,446.60	29,300.00
First Deputy Recorder and Clerk (35 hrs/wk)	15.35	15.81	27,937.00	28,775.11
Deputy Clerk and Recorder (35 hrs/wk)	15.43	15.89	28,082.60	28,925.08
			<b>84,466.20</b>	<b>87,000.19</b>

# General Fund EXPENSES

11

Item		Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
<b>14</b>	<b>CAPITAL EQUIPMENT PURCHASE</b>					
6032	CAPITAL EQUIPMENT PURCHASE	0		0	0	#DIV/0!
	<b>DEPT. SUBTOTAL</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>15</b>	<b>CONTINGENCY</b>					
5352	CONTINGENCY	0	6,000	50,000	6,000	12%
	<b>DEPT. SUBTOTAL</b>	<u>0</u>	<u>6,000</u>	<u>50,000</u>	<u>6,000</u>	
<b>16</b>	<b>LITIGATION EXPENSE</b>					
6034	LITIGATION EXPENSE	46,189	70,000	70,000	10,000	14%
	<b>DEPT. SUBTOTAL</b>	<u>46,189</u>	<u>70,000</u>	<u>70,000</u>	<u>10,000</u>	

# General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
<b>17 ZONING</b>					
5010 DUES	130	130	200	200	100%
5011 TRAINING--ZONING	541	450	700	700	100%
5012 TRAVEL	1,007	1,000	1,500	1,500	100%
5323 PRINTING, SUPPLIES & POSTAGE	1,045	700	1,000	1,000	100%
5423 TRAVEL--BOARD OF APPEALS	440	400	950	950	100%
6027 HEALTH/LIFE INSURANCE	66	66	100	100	100%
6035 BOARD OF APPEALS	1,700	1,500	2,000	2,000	100%
6041 NOXIOUS WEED ADMINISTRATION	441	400	500	500	100%
6042 PUBLICATIONS	1,161	600	1,200	1,200	100%
6075 ZONING-SALARY (1FT)	27,635	28,091	28,091	28,934	103%
<b>DEPT. SUBTOTAL</b>	<b>34,166</b>	<b>33,337</b>	<b>36,241</b>	<b>37,084</b>	

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, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
<b>18 CORONER</b>					
5010 DUES	325	325	300	300	100%
5012 TRAVEL	800	1,100	800	800	100%
5323 PRINTING, SUPPLIES & POSTAGE	500	600	500	500	100%
6003 DEPUTY CORONER--SALARIES	1,200	1,200	1,800	1,800	100%
6013 CORONER TRAINING CLASSES		500	800	800	100%
6038 AUTOPSIES	10,800	8,000	5,900	5,900	100%
6058 SALARY-CORONER	14,054	14,000	14,000	14,000	100%
6069 COURT REPORTER	399	250	500	500	100%
<b>DEPT. SUBTOTAL</b>	<b>28,078</b>	<b>25,975</b>	<b>24,600</b>	<b>24,600</b>	

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

### 19 DOG CATCHER (Animal Control)

5014 EDUCATION	1,200	1,200	1,200	1,300	108%
5323 PRINTING, SUPPLIES & POSTAGE	2,172	2,175	2,200	2,200	100%
6027 HEALTH/LIFE INSURANCE	5,348	6,384	6,904	6,226	90%
6039 AUTO, TELEPHONE & SUPPLIES	3,434	3,700	3,700	3,700	100%
6059 SALARY-DOG CATCHER	25,253	25,578	25,578	26,345	103%
6061 PART-TIME SALARY	1,867	2,028	1,800	2,000	111%
6062 OVERTIME FOR FULL-TIME EMPL	217	300	800	500	63%
6072 PETTY CASH-SMALL ITEMS	600	600	600	600	100%
6078 UNIFORMS	400	400	400	400	100%
<b>DEPT. SUBTOTAL</b>	<b>40,491</b>	<b>42,365</b>	<b>43,182</b>	<b>43,272</b>	

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

# General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2,011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
<b>20 COUNTY SHERIFF</b>					
5010 DUES	620	600	800	800	100%
5012 TRAVEL	0	900	600	1,000	167%
5323 PRINTING, SUPPLIES & POSTAGE	13,300	12,500	13,000	13,500	104%
6005 SALARY--CHIEF DEPUTY	48,422	49,168	49,168	50,643	103%
6014 HIREBACK PAY	1,312	1,000	3,000	3,000	100%
6027 HEALTH/LIFE INSURANCE	125,687	153,216	165,696	149,430	90%
6037 WEAPONS & AMMO *	1,549	1,500	2,000	2,000	100%
6044 SQUAD CARE MAINTENANCE *	16,768	12,000	12,500	12,500	100%
6046 UNIFORMS *	8,598	9,000	10,000	10,000	100%
6047 RADIO CONTRACT & REPAIRS	2,041	2,000	3,000	2,000	67%
6048 TRAINING FEES *	4,666	4,000	5,000	6,000	120%
6051 SHERIFF--FUEL *	29,042	38,000	30,000	35,000	117%
6052 EXTRADITION EXPENSE	454	1,300	1,500	1,500	100%
6053 HOLIDAY PAY--Deputies and Jailers	22,526	42,092	42,092	42,092	100%
6054 HOLIDAY PAY--Dispatchers	14,436	0	0	0	#DIV/0!
6060 SALARY-SHERIFF	54,019	55,000	55,000	56,200	102%
6064 DEPUTIES--FOP SALARIES *	255,375	296,202	296,202	287,150	97%
6065 DEPUTIES--FOP OVERTIME *	38,227	27,000	26,250	28,613	109%
6066 SHERIFF--OTHER SALARIES	11,215	11,397	11,397	11,739	103%
6067 OTHER SALARIES--P/T PAY	14,488	8,500	12,000	12,000	100%
6073 DIETING OF PRISONERS	46,880	39,000	39,000	40,000	103%
6076 CT SECURITY SALARY (40%)	8,556	8,500	10,920	11,000	101%
6077 PRISONER HOUSING-OUT OF CTY	0	0	2,000	2,000	100%
6079 JAILERS--FOP SALARIES	186,542	221,886	221,886	214,632	97%
6080 DISPATCH--FOP SALARIES	289,811	321,246	321,246	312,100	97%
6081 JAILERS--FOP OVERTIME	15,484	12,000	13,000	14,170	109%
6082 DISPATCH--FOP OVERTIME	13,829	14,500	22,000	23,760	108%
6083 INVESTIGATOR ON CALL	0	0	400	400	100%
6084 PRISONER DENTAL		500	1,000	1,000	100%
6085 PRISONER MEDICAL	1,027	6,000	7,000	9,000	129%
6086 PRISONER PRESCRIPTION		3,000	5,000	5,000	100%
6087 PRISONER GENERAL CARE	18,318	5,000	10,000	9,500	95%
6253 K-9 MAINTENANCE	706	500	0		#DIV/0!
6050 K-9 OFFICER STIPEND	456	2,640	0		#DIV/0!
6254 K-9 OVERTIME WAGES	1,838	1,500	0		#DIV/0!
<b>DEPT. SUBTOTAL</b>	<b>1,246,194</b>	<b>1,360,147</b>	<b>1,392,657</b>	<b>1,367,728</b>	<b>98%</b>
<b>21 VILLAGE OF THOMSON</b>					
7049 THOMSON--POLICING CAUSEWAY	11,880	11,000	11,000	11,000	100%
<b>DEPT. SUBTOTAL</b>	<b>11,880</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	

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

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

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

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

The Chief-Deputy is a Non-Union Employee

The Sheriff's Secretary is a Non-Union Employee

Seven Various Part-Time Non-Union Positions

Two Non-Union Janitor Maintenance

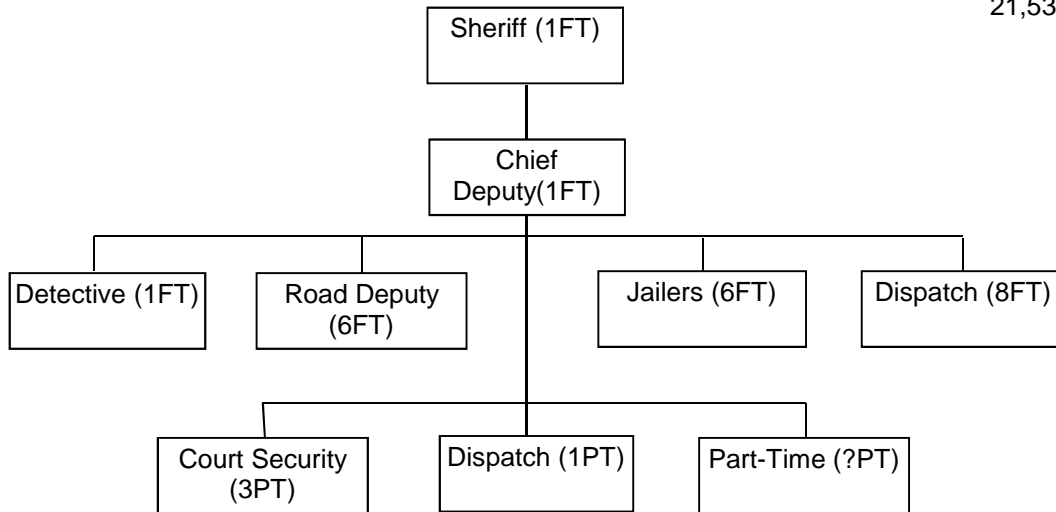
Three Non-Union Part-Time Court Security

Contractual Employees:

Illinois Federal Order of Police Labor Council: Salaries

Position			Current Yearly Salary	2011-12 Yearly Salary	
Detective			41,350	42,450.00	102.7%
Road Deputy			44,850	45,950.00	102.5%
Road Deputy	Dep. 09/10	7,200.00	38,850	39,950.00	102.8%
Road Deputy	Dep. 10/11	9,551.51	46,350	47,450.00	102.4%
Road Deputy			37,850	38,950.00	102.9%
Road Deputy			33,850	34,950.00	103.2%
Road Deputy	Deputies Sal	279,450.00	36,350	37,450.00	103.0%
Jailer			34,600	35,575.00	102.8%
Jailer	JL 09/10	5,712.50	39,600	40,575.00	102.5%
Jailer	JL 10/11	7,573.92	35,100	36,075.00	102.8%
Jailer			33,600	34,575.00	102.9%
Jailer			33,100	34,075.00	102.9%
Jailer	Jailers Sal	208,600.00	32,600	33,757.00	103.5%
Dispatch			45,100	46,075.00	102.2%
Dispatch			41,600	42,575.00	102.3%
Dispatch	TC 09/10	7,800.00	38,600	39,575.00	102.5%
Dispatch	TC 10/11	9,145.86	38,600	39,575.00	102.5%
Dispatch			37,600	38,575.00	102.6%
Dispatch			35,100	36,075.00	102.8%
Dispatch			34,600	35,575.00	102.8%
Dispatch	TC's Sal	304,300.00	33,100	34,075.00	102.9%
46,983.79					
			839,333.79	792,350	813,882.00
					102.7%

21,532.00



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



# General Fund EXPENSES

11

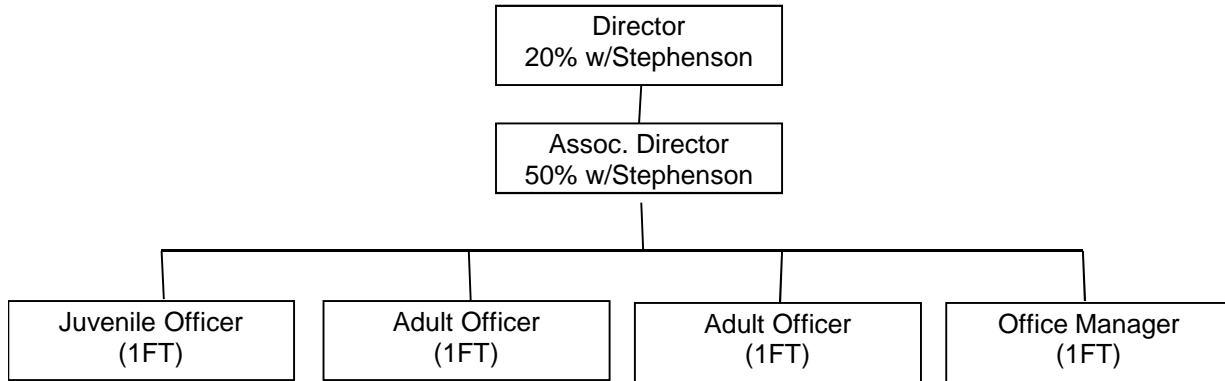
Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
<b>22 EMERGENCY SERVICES</b>					
5010 DUES	94	100	90	100	111%
5012 TRAVEL	1271	1,400	1,200	1,500	125%
5323 PRINTING, SUPPLIES & POSTAGE	435	800	800	1,000	125%
7002 SALARY-EMERGENCY SERVICES	12309	12,499	12,499	14,000	112%
7051 NEW EQUIPMENT & MAINTENANCE	1203	1,500	1,000	3,000	300%
7052 MISC MEETING EXPENSE	1734	1,000	1,000	3,000	300%
7053 SHERIFF WEATHER RADAR			0		#DIV/0!
7055 CELL PHONE	1311	1,800	900	1,000	111%
7084 SEC SALARY-ONE HALF TIME	11215	11,397	11,397	11,739	103%
7091 COUNTY EMERGENCY EXPENSE	240	0	200	200	100%
7111 TRAINING-IEMA PLEDGE	0	400	400	400	100%
<b>DEPT. SUBTOTAL</b>	<b>29,812</b>	<b>30,896</b>	<b>29,486</b>	<b>35,939</b>	
<b>23 JURY EXPENSES</b>					
5323 PRINTING, SUPPLIES & POSTAGE	2,118	500	1,000	1,000	100%
7088 JUROR'S FEES	8,130	3,000	12,500	12,500	100%
<b>DEPT. SUBTOTAL</b>	<b>10,248</b>	<b>3,500</b>	<b>13,500</b>	<b>13,500</b>	

## General Fund EXPENSES

**11**

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
<b>24 PUBLIC DEFENDER</b>					
7080 SALARY-PUBLIC DEFENDER	39,943	39,764	39,764	40,957	103%
7104 DEFENDING ATTORNEY SALARY	12,962	18,204	18,204	18,750	103%
7110 JUVENILE DEFENSE ATTY--SALARY	13,252	13,659	13,659	14,069	103%
<b>DEPT. SUBTOTAL</b>	<b>66,157</b>	<b>71,627</b>	<b>71,627</b>	<b>73,776</b>	
<b>25 PROBATION</b>					
5009 CLERKHIRE SALARIES	32,170	32,666	32,666	33,646	103%
5142 CAPITAL EQUIPMENT			0		#DIV/0!
5323 PRINTING, SUPPLIES & POSTAGE	2,103	2,700	2,700	2,700	100%
6027 HEALTH/LIFE INSURANCE	21,394	18,000	27,616	24,905	90%
7011 CHIEF MANAGING OFFICER-TRAVEL	2,610	2,000	2,000	2,000	100%
7057 MEETING & TRAINING	50		600		0%
7059 WORK RELEASE: DIRECTOR SALARY	39,617	40,415	40,415	41,627	103%
7065 SALARY-RESTORATIVE JUSTICE	33,883	34,567	34,567	35,604	103%
7069 DRUG TESTING	1,902	2,908	2,000	3,000	150%
7070 SOFTWARE MAINTENANCE	1,860	1,860	1,860	1,860	100%
7071 SOFTWARE & HARDWARE UPGRADE	0	500	500	500	100%
7072 CAPSTUN SUPPLIES	0	50	50	50	100%
7073 CMO TRAINING	700	700	700	700	100%
7074 ELECTRONIC MONITORING START UP	0	50	50	50	100%
7075 OFFICE EQUIPMENT REPAIR	638	136	750	750	100%
7078 CELLULAR PHONES	737	505	1,000	500	50%
7081 SALARY-PROBATION OFFICER	50,847	51,863	51,863	53,419	103%
7086 CHIEF MANAGING OFFICER SALARY	0	10,000	10,000	10,000	100%
7107 PROBATION OFFICER--TRAVEL PAY	2,610	2,000	2,000	2,000	100%
7108 WORK RELEASE DIR--TRAVEL PAY	2,610	2,000	2,000	2,000	100%
7109 RES JUSTICE COORD--TRAVEL PAY	2,610	2,000	2,000	2,000	100%
<b>DEPT. SUBTOTAL</b>	<b>196,339</b>	<b>204,920</b>	<b>215,337</b>	<b>217,311</b>	

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

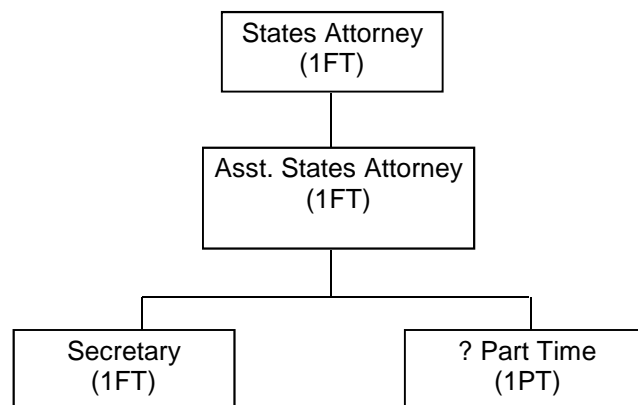


# General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
<b>26 STATES ATTORNEY</b>					
5009 CLERKHIRE SALARIES	25,741	26,210	26,010	26,790	103%
5010 DUES	1,524	900	900	900	100%
5012 TRAVEL	737	700	700	700	100%
5014 EDUCATION	1,340	1,500	1,500	1,500	100%
5323 PRINTING, SUPPLIES & POSTAGE	10,927	9,320	9,320	9,500	102%
6027 HEALTH/LIFE INSURANCE	13,371	18,000	20,712	18,679	90%
7063 VACATION-SECRETARY	0	350	350	350	100%
7064 APPELLATE PROSECUTOR	7,000	7,000	7,000	7,000	100%
7068 INVESTIGATION EXPENSES	892	2,000	2,000	2,000	100%
7082 SALARY-STATE'S ATTORNEY	129,455	128,959	128,959	128,959	100%
7090 ASST STATE'S ATTORNEY	26,459	41,000	49,500	50,985	103%
9205 ST ATTY-SPEC ASST SALARY	0		0		#DIV/0!
<b>DEPT. SUBTOTAL</b>	<b>217,448</b>	<b>235,939</b>	<b>246,951</b>	<b>247,363</b>	

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



# General Fund EXPENSES

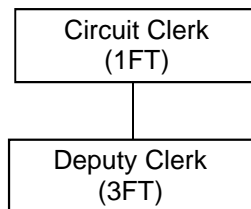
11

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
<b>27 CIRCUIT CLERK</b>					
5009 CLERKHIRE SALARIES	111,665	80,165	84,266	71,947	85%
5010 DUES	579	350	350	350	100%
5012 TRAVEL	257	2,000	2,000	2,000	100%
5014 EDUCATION	0	1,000	1,000	1,000	100%
5323 PRINTING, SUPPLIES	15,098	15,000	15,000	15,000	100%
5327 POSTAGE	2,334	2,000	2,000	2,000	100%
5421 CIR CLERK CLERKHIRE--O/T PAY	0	1,500	1,500	1,500	100%
6027 HEALTH/LIFE INSURANCE	24,153	20,000	27,000	23,699	88%
7083 SALARY-CIRCUIT CLERK	45,808	46,700	46,700	49,500	106%
<b>DEPT. SUBTOTAL</b>	<b>199,894</b>	<b>168,715</b>	<b>179,816</b>	<b>166,996</b>	

## 28 COURT EXPENSES - JUDGES

5323 PRINTING, SUPPLIES & POSTAGE	5,293	3,500	5,000	5,300	106%
5398 OTHER EXPENDITURES	2,422	2,500	2,500	2,500	100%
5424 DUES--JUDGE	400	300	300	400	133%
5425 DUES--ASSOCIATE JUDGE	0	200	200	200	100%
7092 ASSC JUDGE-SUPPLIES/OTHER EXP	423	300	400	400	100%
7095 REIMB TO STATE-JUD SALARY	762	800	800	800	100%
7099 JUVENILE DETENTION	3,220	4,000	10,000	10,000	100%
7101 SUMMER INTERN			0		#DIV/0!
7105 CHIEF JUDGE FUND	900	900	900	900	100%
7106 PSYCHIATRIST	3,150	2,000	1,000	1,000	100%
<b>DEPT. SUBTOTAL</b>	<b>16,570</b>	<b>14,500</b>	<b>21,100</b>	<b>21,500</b>	

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



Contractual Employees: Carpenters Union No. 790 Salaries

Position	Current Hourly Rate	2011-12 Hourly Rate	Current Yearly Salary	2011-12 Yearly Salary	
Deputy Clerk (35 hrs/wk)	18.42	18.93	33,524.40	34,455.33	103%
Deputy Clerk (35 hrs/wk)	15.83		28,810.60	0.00	0%
Deputy Clerk (35 hrs/wk)	10.00	10.30	18,200.00	18,746.00	103%
Deputy Clerk (35 hrs/wk)	10.00	10.30	18,200.00	18,746.00	103%
			<b>98,735.00</b>	<b>71,947.33</b>	<b>103%</b>

# General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
<b>29 COUNTY EDUCATION SVCS REGION</b>					
7098 SCHOOL HEALTH & SAFETY SERV	20,741				#DIV/0!
7102 SHARED COSTS-JODAVIESS & STEPH	2,538	18,329	18,329	18,329	100%
7103 SHARED RENT-JODAVIESS & STEPH		3,116	3,116	3,116	100%
<b>DEPT. SUBTOTAL</b>	<b>23,280</b>	<b>21,445</b>	<b>21,445</b>	<b>21,445</b>	
<b>30 COUNTY ADMINISTRATOR</b>					
5010 DUES	331	600	700	700	100%
5012 TRAVEL	260	850	1,100	1,000	91%
5014 EDUCATION	445	1,100	1,100	1,100	100%
5323 PRINTING, SUPPLIES & POSTAGE	378	650	750	700	93%
6027 HEALTH/LIFE INSURANCE	5348	6,384	6,904	6,226	90%
7055 CELL PHONE	0	0	600	600	100%
8002 SALARY-COUNTY ADMINISTRATOR (1FT	66771	68,289	68,289	70,338	103%
<b>DEPT. SUBTOTAL</b>	<b>73,533</b>	<b>77,873</b>	<b>79,443</b>	<b>80,664</b>	
<b>31 FINANCIAL SOFTWARE</b>					
5431 SOFTWARE SUPPORT	3,604	5,000	4,000	5,000	125%
8185 FINANCIAL SOFTWARE PKG (1 OF 1			0		#DIV/0!
<b>DEPT. SUBTOTAL</b>	<b>3,604</b>	<b>5,000</b>	<b>4,000</b>	<b>5,000</b>	
<b>32 MISCELLANEOUS</b>					
8201 PURCHASE POP-CTHSE POP MACH	707	1,400	1,500	1,400	93%
8202 ECONOMIC DEVELOP. (TCEDA & other)	45,000	20,000	20,000	0	0%
8204 R C & D--DUES	500	500	500	500	100%
8205 R C & D--GRANT	3,652	3,653	3,653	3,398	93%
8206 WASTE MANAGEMENT-AGENCY COOP	6,500	7,000	7,000	7,000	100%
8209 VFW AMBULANCE SERVICE	0	2,500	2,500	2,500	100%
8211 SOIL & WATER CONSERVATION	5,000	4,000	4,000	5,000	125%
SCALES MAINT.				1,200	
8212 CEDS	0	0	1	0	0%
8224 HIGHWAY FD-REFUGE REV SHARING	1,924	2,000	2,000	2,000	100%
SALES TAX REBATE		0	10,000	5,000	50%
8528 WEST CARROLL - REFUGE REV SHA	1,924	2,000	2,000	2,000	100%
<b>DEPT. SUBTOTAL</b>	<b>65,206</b>	<b>43,053</b>	<b>53,154</b>	<b>29,998</b>	

# General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
<b>34 VETERANS ASSISTANCE</b>					
5010 DUES	105	125	250	250	100%
5323 PRINTING, SUPPLIES & POSTAGE	1811	1,250	1,500	1,600	107%
7066 PRINT-SUPP-BOOKS-PERIODICALS	431	64	0	0	#DIV/0!
9190 VETERAN ASST--WAGES (1 PT)	5380	5,463	5,463	6,240	114%
2nd VETERAN ASST--WAGES (1 PT)					#DIV/0!
9193 MILEAGE & TRAINING	1183	1,200	1,500	1,500	100%
9198 VETERANS ASSISTANCE	9980	10,000	10,000	15,000	150%
9201 EQUIPMENT	620	1,016	1,000	1,200	120%
<b>DEPT. SUBTOTAL</b>	<b>19,511</b>	<b>19,118</b>	<b>19,713</b>	<b>25,790</b>	
<b>35 SPECIAL COMPUTER UPGRADE</b>					
9202 TRANSR TO SPECIAL COMP UPGRD	1,000	0	0	0	#DIV/0!
<b>DEPT. SUBTOTAL</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>36 WEBSITE</b>					
8529 COUNTY WEB SITE	0	850	1,500	1,500	100%
<b>DEPT. SUBTOTAL</b>	<b>0</b>	<b>850</b>	<b>1,500</b>	<b>1,500</b>	
<b>37 CAPITAL IMPROVEMENTS</b>					
8530 CAPITAL IMPROVEMENT			0		#DIV/0!
CIRCUIT CLERK SERVER				25,000	
FLYOVER PHOTO TRANS TO GIS				10,000	
CLERK COPIER				8,000	
ASSESMENT 2 COMP. AND 1 PRINTER				2,400	
SHERIFF'S 2 COMPUTERS				2,000	
<b>DEPT. SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,400</b>	
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>3,363,325</b>	<b>3,565,374</b>	<b>3,728,537</b>	<b>3,618,147</b>	<b>97%</b>
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>119,532</b>	<b>14,003</b>	<b>-321,942</b>	<b>-238,862</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>1,533,092</b>	<b>1,652,623</b>	<b>1,652,623</b>	<b>1,666,626</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>1,652,623</b>	<b>1,666,626</b>	<b>1,330,681</b>	<b>1,427,764</b>	<b>Fund Bal 39.5%</b>

# Bridge Aid Fund

13

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3001 REAL ESTATE TAX COLLECTION	181,855	176,571	177,000	161,236	91%
3002 MOBILE HOME TAX COLLECTION	147	134	150	150	100%
3027 INTEREST EARNED	2,651	2,877	3,000	3,000	100%
3144 REVENUE FROM TOWNSHIP WORK	20,916	103,928	200,000	1,960,000	980%
<b>TOTAL REVENUE</b>	<b>205,568</b>	<b>283,510</b>	<b>380,150</b>	<b>2,124,386</b>	
5112 REIMBURSEMENTS	47,776.00	119,088	200,000	1,960,000	980%
5114 AID TO TWPS IN BLDING BRIDGES	140,930.56	192,908	200,000	300,000	150%
CAPITAL OUTLAY	0		0		#DIV/0!
<b>TOTAL EXPENSES</b>	<b>188,707</b>	<b>311,996</b>	<b>400,000</b>	<b>2,260,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>16,861</b>	<b>-28,486</b>	<b>-19,850</b>	<b>-135,614</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>433,228</b>	<b>450,089</b>	<b>450,089</b>	<b>421,603</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>450,089</b>	<b>421,603</b>	<b>430,239</b>	<b>285,989</b>	

Unknown/Last years

## PROJECT WORKSHEET

### REVENUE

3144

SUNSHINE RD - ICC, BNSF, TBP & TWP	\$1,666,000
GALENA ST. BRIDGE	\$144,000
VARIOUS TWP CULVERT	\$150,000
<b>TOTAL</b>	<b>\$1,960,000</b>

### EXPENSE

5112

ICC, BNSF, TBP & TWP	\$1,666,000
GALENA ST. BRIDGE	\$144,000
VARIOUS TWP CULVERT	\$150,000
<b>TOTAL</b>	<b>\$1,960,000</b>

5114

SUNSHINE RD - ICC, BNSF, TBP & TWP	\$34,000
GALENA ST. BRIDGE	\$16,000
VARIOUS TWP CULVERT	\$150,000
VARIOUS CO. CULVERTS	\$100,000
<b>TOTAL</b>	<b>\$300,000</b>



# Highway Fund

14

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3001 REAL ESTATE TAX COLLECTION	349,745	353,141	355,000	319,467	90%
3002 MOBILE HOME TAX COLLECTION	282	268	300	268	89%
3027 INTEREST EARNED	2,948	2,500	3,000	3,000	100%
3099 OTHER INCOME	32,704	62,000	7,000	7,000	100%
3145 FROM CO MOTOR FUEL TAX FUNDS	125,000	75,000	75,000	100,000	133%
3146 FROM TWP MOTOR FUEL TAX FUNDS	150,130	190,670	160,000	190,000	119%
3148 SALE OF MATERIALS & LABOR	225,211	405,760	205,000	225,000	110%
3150 INSURANCE CLAIMS	388	0	1,000	1,000	100%
3152 FLOOD CONTROL LAND LEASE	29,926	30,235	18,000	30,000	167%
3155 FROM BRIDGE AID FUNDS	6,705	15,220	15,000	75,000	500%
3156 IL--COMP ASSIST PROGRAM					#DIV/0!
3157 SALE OF MAPS		12		0	#DIV/0!
3160 OVERWEIGHT FINE INCOME	1,150	0	400	400	#REF!
3162 WILDLIFE REFUGE	1,924	1,355	2,000	1,000	#REF!
<b>TOTAL REVENUE</b>	<b>926,112</b>	<b>1,136,161</b>	<b>841,700</b>	<b>952,135</b>	
5101 MAINTENANCE OF COUNTY HWYS	119,980	88,000	95,000	90,000	95%
5102 EQUIPMENT PURCHASES	115,253	30,215	50,000	227,000	454%
5103 HIGHWAY EQUIPMENT MAINT.	67,495	71,500	90,000	70,000	78%
5104 MATERIALS, STORES & SUPPLIES	96,392	115,000	102,000	118,000	116%
5105 GARAGE OPERATION & MAINT.	13,316	17,000	17,000	15,000	88%
5106 ENGINEERING FEES	9,599	7,000	10,000	7,000	70%
5109 ADMINISTRATIVE	3,683	4,500	6,000	6,000	100%
5112 REIMBURSEMENTS	192,089	325,678	180,000	190,000	106%
5312 SALARIES & WAGES--HIGHWAY	245,621	245,200	242,757	276,712	114%
5314 PART-TIME WAGES	3,150	18,595	10,000	15,000	150%
5316 OVERTIME WAGES (FULL-TIME)	15,542	19,500	24,000	28,000	117%
6027 HEALTH/LIFE INSURANCE	43,233	49,500	55,232	56,036	101%
<b>TOTAL EXPENSES</b>	<b>925,352</b>	<b>991,688</b>	<b>881,989</b>	<b>1,098,749</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>759</b>	<b>144,473</b>	<b>-40,289</b>	<b>-146,614</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>314,043</b>	<b>314,802</b>	<b>314,802</b>	<b>459,275</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>314,802</b>	<b>459,275</b>	<b>274,513</b>	<b>312,662</b>	<b>28%</b>

# HWY. DEPT. CAPITOL PURCHASES

5102 BROOM	\$0
LOADER	\$70,000
Radios	\$7,000
TRUCK	\$150,000

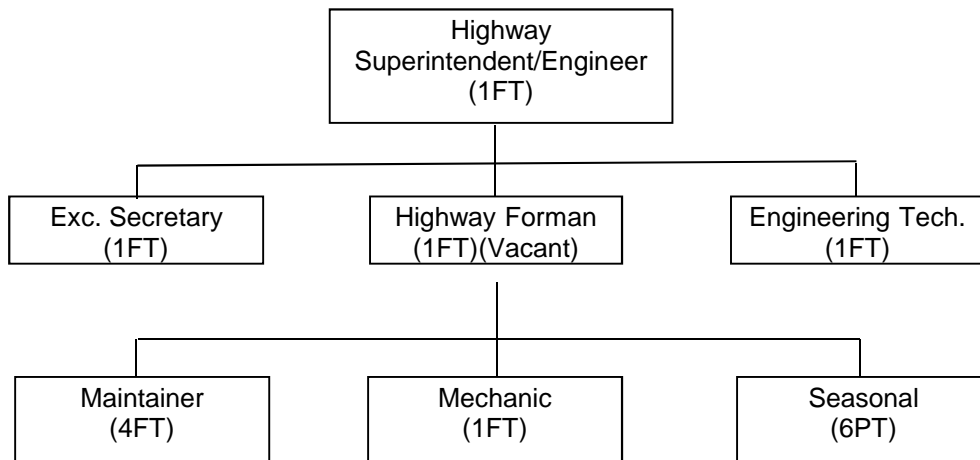
\$227,000

## Maintenance of County Highways

5101	Salt	\$75,000
Patch mix & Materials		\$8,000
Aggregate		\$5,000
Herbicide		\$2,000
		<u>\$90,000</u>

## Highway Equipment Maintenance

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



Contractual Employees: Teamsters Local 722 Salaries

Position	Current Hourly Rate	2011-12 Hourly Rate	Current Yearly Salary	2011-12 Yearly Salary
Maintainer	0.00	14.42	0.00	29,993.60
Executive Secretary	19.21	19.79	39,956.80	41,155.50
Engineering Technician	18.90	19.47	39,312.00	40,491.36
Mechanic	15.00	15.45	31,200.00	32,136.00
Maintainer	16.65	17.15	34,632.00	35,670.96
Maintainer	16.15	16.63	33,592.00	34,599.76
Maintainer	15.25	15.71	31,720.00	32,671.60
Maintainer	14.15	14.42	29,432.00	29,993.60
			<u>239,844.80</u>	<u>276,712.38</u>

# Township Motor Fuel Fund

15

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED	1,668	2,000	2,000	2,000	100%
3057 STATE OF IL--ALLOTMENTS	658,009	655,250	645,000	645,000	100%
3099 OTHER INCOME	112,861	113,202	1,000	112,000	11200%
3158 IL--NEEDY ASSIST PROGRAM	30,760	30,000	30,000	30,000	100%
<b>TOTAL REVENUE</b>	<b>803,298</b>	<b>800,452</b>	<b>678,000</b>	<b>789,000</b>	
5120 MAINT/CONSTRUCTION - ROADS	725,509	750,000	600,000	800,000	133%
5332 ENGINEERING	23,721	29,630	25,000	32,000	128%
<b>TOTAL EXPENSES</b>	<b>749,231</b>	<b>779,630</b>	<b>625,000</b>	<b>832,000</b>	
<b>ET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>54,068</b>	<b>20,822</b>	<b>53,000</b>	<b>-43,000</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>284,774</b>	<b>338,841</b>	<b>338,841</b>	<b>359,663</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>338,841</b>	<b>359,663</b>	<b>391,841</b>	<b>316,663</b>	

Unknown/Last Year

## PROJECT WORKSHEET

### 5120 Maintenance of Township Roads

A-1 Seal Coat	650,000
Salt	50,000
Aggregates	100,000
<b>TOTAL</b>	<b>800,000</b>

# County Motor Fuel Fund

16

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED	5,017	2,200	3,000	4,000	133%
3057 STATE OF IL--ALLOTMENTS	312,330	319,575	310,000	312,000	101%
3099 OTHER INCOME	0	0	0	0	#DIV/0!
3135 ENGINEER SALARY REIMBURSEMENT	41,612	42,444	42,444	43,717	103%
3156 IL-COMP ASSIST PROGRAM	122,519	120,000	120,000	122,000	102%
16 00 (IL-IL JOBS NOW CAP BILL PROGRA	53,129	53,129		53,129	
16 00 (IL--TRUCK ACCESS ROUTE PROGRAM	193,800				
<b>TOTAL REVENUE</b>	<b>728,408</b>	<b>537,348</b>	<b>475,444</b>	<b>534,846</b>	
5115 SUPTERINTENDENT SALARY	83,601	84,950	84,888	87,435	103%
5116 TRANS TO F14-COUNTY EQUIP RENTAL	125,000	75,000	75,000	100,000	133%
5117 MAINTENANCE	144,684	257,500	260,000	394,000	152%
5120 MAINT/CONSTRUCTION - ROADS	217,637	37472	0	0	#DIV/0!
5121 LABOR	27,747	26,523	25,000	30,000	120%
5128 EMPLOYER SHARE OF IMRF FUND	9,911	0	0	0	#DIV/0!
3130 EMPLOYER SHARE OF FICA TAXES	6,408	0	0		#DIV/0!
<b>TOTAL EXPENSES</b>	<b>614,989</b>	<b>481,445</b>	<b>444,888</b>	<b>611,435</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>113,418.80</b>	<b>55,903</b>	<b>30,556</b>	<b>-76,588</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>334,098.48</b>	<b>447,517</b>	<b>447,517</b>	<b>503,420</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>447,517.28</b>	<b>503,420</b>	<b>478,073</b>	<b>426,832</b>	Fund Bal 70%

Unknown/Last Year

## PROJECT WORKSHEET

5117 MAINTENANCE, A-1 Seal Coat	224,000
Pavement Striping	55,000
Aggr, patch, crack sealant	28,000
TIMBERLAKE ROAD	\$87,000
	<u>\$394,000</u>

5120 MAINT/CONSTRUCTION - ROADS  
BIT. SURF. MIX - IDEAL ROAD

## TWP Bridge Fund

17

Item		Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027	INTEREST EARNED	190	200	300	200	67%
3057	STATE OF IL--ALLOTMENTS	0		0	364,000	#DIV/0!
<b>TOTAL REVENUE</b>		190	200	300	364,200	
5122	REIMB--COUNTY BRIDGE AID	0	0	0	364,000	#DIV/0!
<b>TOTAL EXPENSES</b>		0	0	0	364,000	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		190	200	300	200	
<b>FUND BALANCE, BEGINNING OF YEAR</b>		32,687	32,876	32,876	33,076	
<b>FUND BALANCE, END OF YEAR</b>		32,876	33,076	33,176	33,276	

### PROJECT WORKSHEET

5122 REIMB - COUNTY BRIDGE AID

## Matching Fund

18

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3001 REAL ESTATE TAX COLLECTION	181,854.50	176,571	177,000	161,236	91%
3002 MOBILE HOME TAX COLLECTION	146.72	150	150	150	100%
3027 INTEREST EARNED	10,600.63	6,000	10,000	6,000	60%
3099 OTHER INCOME	0.29		0		#DIV/0!
<b>TOTAL REVENUE</b>	<b>192,602</b>	<b>182,721</b>	<b>187,150</b>	<b>167,386</b>	
5113 TRANSPORTATION--CONSTRUCTION	570,307.86	0	50,000	169,000	338%
5118 PROJECTS TO BE IDENTIFIED	0	0	630,000	400,000	
<b>TOTAL EXPENSES</b>	<b>570,308</b>	<b>0</b>	<b>50,000</b>	<b>569,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-377,706</b>	<b>182,721</b>	<b>137,150</b>	<b>-401,614</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>966,067</b>	<b>588,361</b>	<b>588,361</b>	<b>771,082</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>588,361</b>	<b>771,082</b>	<b>725,511</b>	<b>369,468</b>	
Unknown/Last years					
PROJECT WORKSHEET					
5113 CONSTRUCTION - ROADS	\$169,000				
TIMBERLAKE					
CONSTRUCTION - BRIDGES					
10-00091-01-DR					
	<b>\$169,000</b>				

# FICA Fund

19

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3001 REAL ESTATE TAX COLLECTION	264,816	220,007	220,000	230,000	105%
3002 MOBILE HOME TAX COLLECTION	214	300	300	300	100%
3003 PERSONAL PROPERTY REPLACEMENT	12,000	12,000	12,000	12,000	100%
3027 INTEREST EARNED	1,862	1,200	600	1,200	200%
3200 TRANSFER FROM 911--REIMB	5,340	5,800	5,800	5,400	93%
3204 TRANSFER FROM MAINT/CHILD SUPP	344	191	191	191	100%
3136 TRANSFER FROM TASK FORCE F.45	0	268	765	765	100%
3201 TRANSFER FROM COURT AUTO F. 22	0	306	306	306	
<b>TOTAL REVENUE</b>	<b>284,576</b>	<b>240,072</b>	<b>239,962</b>	<b>250,162</b>	
5130 EMPLOYER'S SHARE OF FICA TAXES	190,701	212,633	212,633	223,778	105%
5131 SUPERINTENDENT SHARE TRUST FD	1,161	891	891	900	101%
5133 PROBATION DEPT--PAULEY	1,143	1,000	1,000	1,150	115%
5399 TRANSFER TO CO HEALTH FD	15,071	14,433	14,433	14,500	100%
<b>TOTAL EXPENSES</b>	<b>208,076</b>	<b>228,957</b>	<b>228,957</b>	<b>240,328</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>76,500</b>	<b>11,114</b>	<b>11,005</b>	<b>9,834</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>166,849</b>	<b>243,349</b>	<b>243,349</b>	<b>254,463</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>243,349</b>	<b>254,463</b>	<b>254,353</b>	<b>264,297</b>	<b>110%</b>
WORKSHEET					
PAYROLL FULL-TIME	2,621,335	2,723,484	2,754,187	2,797,667	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
<b>TOTAL FICA FULL-TIME</b>	<b>200,532</b>	<b>208,347</b>	<b>210,695</b>	<b>214,022</b>	
PAYROLL PART-TIME	90,712	123,636	120,544	127,536	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
<b>TOTAL FICA PART-TIME</b>	<b>6,939</b>	<b>9,458</b>	<b>9,222</b>	<b>9,756</b>	
<b>TOTAL FICA</b>	<b>207,472</b>	<b>217,805</b>	<b>219,917</b>	<b>223,778</b>	

# IMRF Fund

20

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3001 REAL ESTATE TAX COLLECTION	293,296	353,035	353,000	360,000	102%
3002 MOBILE HOME TAX COLLECTION	237	400	400	400	100%
3003 PERSONAL PROPERTY REPLACEMENT	24,000	24,000	24,000	24,000	100%
3027 INTEREST EARNED	3,215	1,500	2,500	1,500	60%
3200 TRANSFER FROM 911--REIMB	8,026	9,000	9,000	8,500	94%
3204 TRANSFER FROM MAINT/CHILD SUPP	550	306	306	306	100%
3201 TRANSFER FROM COURT AUTO F. 22	0	489	489	489	100%
3136 TRANSFER FROM TASK FORCE F.45	0	449	1,283	1,694	132%
<b>TOTAL REVENUE</b>	<b>329,323</b>	<b>389,179</b>	<b>390,978</b>	<b>396,888</b>	
5128 EMPLOYER'S SHARE OF IMRF FUND	254,000	366,544	370,106	375,116	101%
5129 SUPERINTENDENT SHARE TRUST FD	1,396	1,139	1,139	1,139	100%
5133 PROBATION DEPT--PAULEY	1,248	1,550	1,550	1,550	100%
5399 TRANSFER TO CO HEALTH FD	24,074	22,576	22,576	22,576	100%
<b>TOTAL EXPENSES</b>	<b>280,719</b>	<b>391,809</b>	<b>395,371</b>	<b>400,381</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>48,605</b>	<b>-2,630</b>	<b>-4,393</b>	<b>-3,493</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>240,777</b>	<b>289,382</b>	<b>289,382</b>	<b>286,752</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>289,382</b>	<b>286,752</b>	<b>284,989</b>	<b>283,259</b>	Fund Bal 71%
WORKSHEET					
PAYROLL FULL-TIME IMRF	1,979,657	2,023,135	2,049,168	2,104,167	
FUNDING RATE	8.80%	12.22%	12.22%	12.22%	
	174,210	247,227	250,408	257,129	
PAYROLL FULL-TIME SLEP	621,907	704,348	706,598	696,500	
FUNDING RATE	12.83%	16.94%	16.94%	16.94%	
	79,791	119,317	119,698	117,987	



## Law Library

21

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2010	Year Ending November 30, 2011	Year Ending November 30, 2011	Year Ending November 30, 2012	Inc./Dec. 2011 to 2012
3027	INTEREST EARNED	49	35	35	35	100%
3064	CIRCUIT CLERK--LAW LIBRARY FEE	3060	3,500	3,500	3,500	100%
<b>TOTAL REVENUE</b>		<b>3,109</b>	<b>3,535</b>	<b>3,535</b>	<b>3,535</b>	
5353	BOOKS, PERIODICALS & SUPPLIES	5,976.9	3,500	3,500	3,500	100%
<b>TOTAL EXPENSES</b>		<b>5,977</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>-2,868</b>	<b>35</b>	<b>35</b>	<b>35</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>10,916</b>	<b>8,049</b>	<b>8,049</b>	<b>8,084</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>8,049</b>	<b>8,084</b>	<b>8,084</b>	<b>8,119</b>	

## Court Automation

22

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED	49	30	18	12	67%
3186 CIR CLERK--CT AUTOMATION FEES	11546	13,000	13,000	11,200	86%
<b>TOTAL REVENUE</b>	<b>11,595</b>	<b>13,030</b>	<b>13,018</b>	<b>11,212</b>	
5045 EQUIPMENT	0	800	800	800	100%
5135 COMPUTER SOFTWARE	7,279	5,812	5,812	5,812	100%
5140 WAGES	0	4,000	4,000	4,000	100%
5400 OPERATING TRANSFER TO IMRF	0	489	489	489	100%
5351 OPERATING TRANSFER TO FICA	0	306	306	306	100%
<b>TOTAL EXPENSES</b>	<b>7,279</b>	<b>11,407</b>	<b>11,407</b>	<b>11,407</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>4,315.48</b>	<b>1,623</b>	<b>1,611</b>	<b>-195</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>9,208.00</b>	<b>13,523</b>	<b>13,523</b>	<b>15,147</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>13,523.48</b>	<b>15,147</b>	<b>15,134</b>	<b>14,952</b>	

# County Recorder Fund

23

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED	329	280	250	250	100%
3045 FEES COLLECTED	21041	20,000	20,000	20,000	100%
<b>TOTAL REVENUE</b>	<b>21,370</b>	<b>20,280</b>	<b>20,250</b>	<b>20,250</b>	
5140 TRANSFER TO GEN FD--CLERK SALARY		5,000	5,000	5,000	100%
5160 EDUCATION		0	350	1,500	429%
5185 EQUIPMENT	302	1,500	5,000	10,000	200%
5410 TRANSFER TO GEN FD--REC FEES	0	6,000	6,000	6,000	100%
5186 BOOK REPAIR	4300	0	5,000	5,000	100%
<b>TOTAL EXPENSES</b>	<b>4,602</b>	<b>12,500</b>	<b>21,350</b>	<b>27,500</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>16,768</b>	<b>7,780</b>	<b>-1,100</b>	<b>-7,250</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>45,145</b>	<b>61,913</b>	<b>61,913</b>	<b>69,693</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>61,913</b>	<b>69,693</b>	<b>60,813</b>	<b>62,443</b>	<b>Fund Bal 227%</b>

## Non Resident Heir Fund

24

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED	45	20	40	20	50%
3224 FEES--NON-RESIDENT HEIR	8923	200	600	200	33%
<b>TOTAL REVENUE</b>	<b>8,967</b>	<b>220</b>	<b>640</b>	<b>220</b>	
9204 IL--NON-RESIDENT HEIR FUNDS	14,571	1,100	150	200	133%
<b>TOTAL EXPENSES</b>	<b>14,571</b>	<b>1,100</b>	<b>150</b>	<b>200</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-5,604</b>	<b>-880</b>	<b>490</b>	<b>20</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>9,492</b>	<b>3,888</b>	<b>3,888</b>	<b>3,008</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>3,888</b>	<b>3,008</b>	<b>4,378</b>	<b>3,028</b>	

# Community Mental Health Fund

26

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3001 REAL ESTATE TAX COLLECTION	322,247	322,488	322,487	319,467	99%
3002 MOBILE HOME TAX COLLECTION	260	270	250	260	104%
3027 INTEREST EARNED	201	60	50	60	120%
<b>TOTAL REVENUE</b>	<b>322,707</b>	<b>322,818</b>	<b>322,787</b>	<b>319,787</b>	
5134 TYLERS JUSTICE CTR FOR CHIDREN	10,800	10,600	10,600	10,311	97%
5336 GRANTS-SINNISSIPPI MENTAL HLTH	129,000	127,000	127,000	123,424	97%
5345 CASA	23,500	23,200	23,200	22,489	97%
5346 LUTHERAN SOCIAL SERVICES	13,700	13,900	13,900	13,124	94%
5348 RIVERVIEW & CHOICES	22,100	21,900	21,900	33,434	153%
5354 CHOICES	12,800	12,600	12,600		0%
5389 GRANTS-ROLLING HILLS CENTER	114,800	113,200	113,200	109,676	97%
5401 ADMINISTRATIVE	83	387	387	300	78%
5352 CONTINGENCY	17			9,000	#DIV/0!
<b>TOTAL EXPENSES</b>	<b>326,800</b>	<b>322,787</b>	<b>322,787</b>	<b>321,758</b>	<b>100%</b>
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-4,093</b>	<b>31</b>	<b>0</b>	<b>-1,971</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>13,824</b>	<b>9,730</b>	<b>9,730</b>	<b>9,762</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>9,730</b>	<b>9,762</b>	<b>9,730</b>	<b>7,791</b>	

# Animal Control Fund

27

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED	69	48	200	50	25%
3099 OTHER INCOME	1715	1,080	1,200	1,200	100%
3120 TAGS & REGISTRATIONS	4234	3,770	4,000	6,300	158%
<b>TOTAL REVENUE</b>	<b>6,018</b>	<b>4,898</b>	<b>5,400</b>	<b>7,550</b>	
5024 DUES	50	65	0	65	
5136 ANIMAL CONTROL--CLAIMS	18	0	300	300	100%
5138 ANIMAL CONTROL--SERVICES	1329	1,200	1,600	1,200	75%
5357 ANIMAL CONTROL--SUPPLIES	267	400	700	500	71%
5358 ANIMAL CONTROL--EUTH & VETS	964	800	1,200	1,200	100%
5361 RABIES ADMINISTRATOR SALARY	2000	2,000	2,000	2,000	100%
5366 IL DEPT OF AGRI-ANNUAL LICENSE	40	25	25	25	100%
5370 ANIMAL CONTROL-ADVERTISING	371	100	100	0	0%
5380 CAPITAL EXPENDITURES	633	1,611	2,600	2,500	96%
<b>TOTAL EXPENSES</b>	<b>5,672</b>	<b>6,201</b>	<b>8,525</b>	<b>7,790</b>	#DIV/0!
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>346</b>	<b>-1,303</b>	<b>-3,125</b>	<b>-240</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>24,357</b>	<b>24,704</b>	<b>24,704</b>	<b>23,401</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>24,704</b>	<b>23,401</b>	<b>21,579</b>	<b>23,161</b>	

## Electronic Monitoring

28

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2010	Year Ending November 30, 2011	Year Ending November 30, 2011	Year Ending November 30, 2012	Inc./Dec. 2011 to 2012
3027	INTEREST EARNED	7	5	15	10	67%
3066	CIRCUIT CLERK--EM FEES	0	0	0	0	#DIV/0!
<b>TOTAL REVENUE</b>		<b>7</b>	<b>5</b>	<b>15</b>	<b>10</b>	
	DISBURSEMENT	0	0	0	0	#DIV/0!
<b>TOTAL EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>7</b>	<b>5</b>	<b>15</b>	<b>10</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>2,566</b>	<b>2,572</b>	<b>2,572</b>	<b>2,577</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>2,572</b>	<b>2,577</b>	<b>2,587</b>	<b>2,587</b>	

## Vital Records

29

Item		Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027	INTEREST EARNED	70	60	50	60	120%
3179	VITAL RECORDS RECEIPTS	3315	3,413	3,000	3,413	114%
<b>TOTAL REVENUE</b>		<b>3,385</b>	<b>3,473</b>	<b>3,050</b>	<b>3,473</b>	
5323	PRINTING, SUPPLIES & POSTAGE	1,192	1,500	1,500	1,500	100%
<b>TOTAL EXPENSES</b>		<b>1,192</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>2,193</b>	<b>1,973</b>	<b>1,550</b>	<b>1,973</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>12,622</b>	<b>14,815</b>	<b>14,815</b>	<b>16,788</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>14,815</b>	<b>16,788</b>	<b>16,365</b>	<b>18,761</b>	



## Senior Citizen Fund

30

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3001 REAL ESTATE TAX COLLECTION	84,963	86,802	86,800	80,000	92%
3002 MOBILE HOME TAX COLLECTION	69	120	120	120	100%
<b>TOTAL REVENUE</b>	<b>85,032</b>	<b>86,922</b>	<b>86,920</b>	<b>80,120</b>	
5359 CC SR CITIZEN SERVICES ORG INC	62,931	65,900	65,900	58,542	89%
5360 TRI-COUNTY OPPORTUNITIES	12,751	12,500	12,500	11,088	89%
5362 LUTHERAN SOCIAL SERVICES	9,350	9,000	9,000	7,983	89%
<b>TOTAL EXPENSES</b>	<b>85,032</b>	<b>87,400</b>	<b>87,400</b>	<b>77,613</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>0</b>	<b>-478</b>	<b>-480</b>	<b>2,507</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-478</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>0</b>	<b>-478</b>	<b>-480</b>	<b>2,029</b>	

# DUI

31

Item		Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027	INTEREST EARNED	169	150	200	150	75%
3164	DUI FEES	4889	3,000	5,000	3,500	70%
<b>TOTAL REVENUE</b>		<b>5,058</b>	<b>3,150</b>	<b>5,200</b>	<b>3,650</b>	
5338	DUI ENFORCEMENT-- EQUIPMENT	0	30,000	30,000	0	0%
<b>TOTAL EXPENSES</b>		<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>5,058</b>	<b>-26,850</b>	<b>-24,800</b>	<b>3,650</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>29,025</b>	<b>34,084</b>	<b>34,084</b>	<b>7,234</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>34,084</b>	<b>7,234</b>	<b>9,284</b>	<b>10,884</b>	

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

## Probation Services Fee

32

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED	225	65	500	120	24%
3165 CIR CLERK--PROB SERVICE FEES	20,280	18,000	23,000	20,000	87%
3187 OTHER INCOME	1,564	1,500	1,500	1,500	100%
<b>TOTAL REVENUE</b>	<b>22,070</b>	<b>19,565</b>	<b>25,000</b>	<b>21,620</b>	
5206 FUTURE EXPENDITURES	2,099	1,200	7,000	18,000	257%
5400 TRANS TO F11-SALARY SUBSIDY REIM	12,500	5000	5,000	5,000	43%
5403 TRANSFER TO F11--PROB SERV	7,989	11,760	11,760	10,110	
<b>TOTAL EXPENSES</b>	<b>14,599</b>	<b>17,960</b>	<b>12,000</b>	<b>33,110</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>7,471</b>	<b>1,605</b>	<b>13,000</b>	<b>-11,490</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>35,839</b>	<b>43,310</b>	<b>43,310</b>	<b>44,915</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>43,310</b>	<b>44,915</b>	<b>56,310</b>	<b>33,425</b>	

## Liability

34

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3001 REAL ESTATE TAX COLLECTION	153,886	236,004	236,000	212,000	90%
3002 MOBILE HOME TAX COLLECTION	124	250	250	250	100%
3027 INTEREST EARNED	196	125	125	125	100%
<b>TOTAL REVENUE</b>	<b>154,206</b>	<b>236,379</b>	<b>236,375</b>	<b>212,375</b>	
5205 WORK-COMP INSURANCE	64,532				#DIV/0!
5208 SUPERINTENDENT/SCHOOLS TR FD	2,062	2,025	2,025	2,025	100%
5375 PROPERTY & LIABILITY INSURANCE	77,873	98,958	98,958	98,958	100%
5376 UNEMPLOYMENT INSURANCE	18,433	9,450	9,450	9,450	100%
5425 TRANSFER TO FUND 11-LITIGATION		70,000	70,000	10,000	14%
5012 TRAVEL-CIRMA BOARD MEETINGS				600	
<b>TOTAL EXPENSES</b>	<b>162,900</b>	<b>180,433</b>	<b>180,433</b>	<b>121,033</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-8,693</b>	<b>55,946</b>	<b>55,942</b>	<b>91,342</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>85,364</b>	<b>76,670</b>	<b>76,670</b>	<b>132,616</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>76,670</b>	<b>132,616</b>	<b>132,612</b>	<b>223,958</b>	<b>185%</b>

## Payroll Escrow

35

Item		Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027	INTEREST EARNED	42	25	25	25	100%
3207	TRANSFER FROM GENERAL FD	0		0		#DIV/0!
<b>TOTAL REVENUE</b>		<b>42</b>	<b>25</b>	<b>25</b>	<b>25</b>	
	DISBURSEMENT	0	0	0	0	#DIV/0!
<b>TOTAL EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>42</b>	<b>25</b>	<b>25</b>	<b>25</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>14,371</b>	<b>14,413</b>	<b>14,413</b>	<b>14,438</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>14,413</b>	<b>14,438</b>	<b>14,438</b>	<b>14,463</b>	

## Payroll

36

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED	5	5	5	5	100%
<b>TOTAL REVENUE</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	
DISBURSEMENT	0	0	0	0	#DIV/0!
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>114</b>	<b>118</b>	<b>118</b>	<b>123</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>118</b>	<b>123</b>	<b>123</b>	<b>128</b>	

## Public Safety

37

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED	1,414	1,300	1,200	1,300	108%
3166 IL--PUBLIC SAFETY TAX	293,905	280,000	273,700	280,000	102%
<b>TOTAL REVENUE</b>	<b>295,319</b>	<b>281,300</b>	<b>274,900</b>	<b>281,300</b>	
5412 TRANSFER TO GENERAL FD	310,000	273,700	273,700	300,000	110%
CIP-NARROWBAND RADIOS				20,000	
MERGER 911 STUDY				0	
<b>TOTAL EXPENSES</b>	<b>310,000</b>	<b>273,700</b>	<b>273,700</b>	<b>320,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-14,681</b>	<b>7,600</b>	<b>1,200</b>	<b>-38,700</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>115,887</b>	<b>101,207</b>	<b>101,207</b>	<b>108,807</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>101,207</b>	<b>108,807</b>	<b>102,407</b>	<b>70,107</b>	<b>22%</b>

## TreasurerFee

38

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED	19	0	20	0	0%
<b>TOTAL REVENUE</b>	<b>19</b>	<b>0</b>	<b>20</b>	<b>0</b>	
5100 CUSTODIAL MONIES DISB.	5,303	0	0	0	#DIV/0!
<b>TOTAL EXPENSES</b>	<b>5,303</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-5,284</b>	<b>0</b>	<b>20</b>	<b>0</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>5,284</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>0</b>	<b>0</b>	<b>20</b>	<b>0</b>	



## Tax Sale Automation

39

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED	31	35	35	35	100%
3213 FEES COLLECTED--TAX SALE AUTO	1950	2,000	1,600	2,000	125%
<b>TOTAL REVENUE</b>	<b>1,981</b>	<b>2,035</b>	<b>1,635</b>	<b>2,035</b>	
5200 AUTOMATION EQUIPMENT	1,463	2,500	5,500	2,500	45%
<b>TOTAL EXPENSES</b>	<b>1,463</b>	<b>2,500</b>	<b>5,500</b>	<b>2,500</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>518</b>	<b>-465</b>	<b>-3,865</b>	<b>-465</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>8,130</b>	<b>8,648</b>	<b>8,648</b>	<b>8,183</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>8,648</b>	<b>8,183</b>	<b>4,783</b>	<b>7,718</b>	

## Hotel Motel

40

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3004 5% TAX RECEIPTS	31,814	30,000	30,000	30,000	100%
3027 INTEREST EARNED	249	130	300	130	43%
3099 OTHER INCOME	2,220	2,000	2,000	2,000	100%
<b>TOTAL REVENUE</b>	<b>34,283</b>	<b>32,130</b>	<b>32,300</b>	<b>32,130</b>	
5151 ADMINISTRATION	953	1,000	1,700	1,500	88%
5153 TRANSFER TO GEN FD5 % TREA FEE	1590	1,500	1,500	1,500	100%
5154 TOURISM/PROMOTIONS	13690	25,000	46,000	46,000	100%
5155 BLACKHAWK WATERWAYS CVB	13200	13,200	13,200	13,200	100%
5323 PRINTING, SUPPLIES & POSTAGE	0		0		#DIV/0!
<b>TOTAL EXPENSES</b>	<b>29,434</b>	<b>40,700</b>	<b>62,400</b>	<b>62,200</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>4,849</b>	<b>-8,570</b>	<b>-30,100</b>	<b>-30,070</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>40,679</b>	<b>45,528</b>	<b>45,528</b>	<b>36,958</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>45,528</b>	<b>36,958</b>	<b>15,428</b>	<b>6,888</b>	

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED	1,432	1,191	2,000	1,200	60%
3099 OTHER INCOME	1,219	630	1,000	600	60%
3123 MADISON RIVER COMMUNICATIONS	398	175	300	200	67%
3182 WIRELESS FEES	73,517	71,612	82,000	75,000	91%
3190 VERIZON NORTH	22	20	20	20	100%
3191 GALLATIN RIVER COMMUNICATIONS	72,738	69,000	73,000	68,000	93%
3192 CITIZENS COMMUNICATIONS	57,136	54,500	60,000	54,000	90%
3193 AT&T COMMUNICATIONS	0	36	50	30	60%
3208 SAGE TELECOM	0	0	30	0	0%
3235 CIMCO COMMUNICATIONS	17	0	20	0	0%
3245 MEDIACOM	13,256	14,250	12,700	15,000	118%
3248 VONAGE	195	578		600	#DIV/0!
3250 CLEAR RATE COMMUNICATIONS	20	20	20	20	100%
3277 PREFERRED LONG DISTANCE	0	0		0	#DIV/0!
3279 TELECOM COMM.-LEVEL 3	165	201	100	200	200%
3286 GRANITE TELE/COMCAST CORP	126	127	100	125	
<b>TOTAL REVENUE</b>	<b>220,241.34</b>	<b>212,340.00</b>	<b>231,340.00</b>	<b>214,995.00</b>	
5191 CONTRACTUAL SERVICES	37,543.23	35,757	40,000	40,000	100%
5192 EQUIPMENT	5,310.56	5,300	10,000	6,000	60%
5193 ADMINISTRATIVE EXPENSES	92	92	4,000	4,000	100%
5196 PUBLIC AWARENESS	384.79	500	1,000	500	50%
5197 TRAINING	2,681.00	2,000	4,000	2,000	50%
5203 TRANSFER TO GN FD-WGE REIM-DIS	69,803.12	75,000	75,000	75,000	100%
5210 TRANSFER TO SOC SEC REIM DIS	5,339.94	5,800	5,800	5,400	93%
5211 CITY OF SAV-WAGE REIMBURSEMENT	0	0	5,000	0	0%
5323 PRINTING, SUPPLIES & POSTAGE	0	500	1,000	500	50%
5373 NETWORKING	61,150.44	61,500	60,000	61,500	103%
5377 TRANSFER TO GEN FD-INS-DISPATC	14,292.10	15,107	14,000	16,000	114%
5378 TRANSFER TO IMRF FD-IMRF-DISP	8,026.42	9,000	9,000	8,500	94%
5404 CONTINGINCY--911	0	0	1,000	1,000	100%
<b>TOTAL EXPENSES</b>	<b>204,624</b>	<b>210,556</b>	<b>229,800</b>	<b>220,400</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>15,618</b>	<b>1,784</b>	<b>1,540</b>	<b>-5,405</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>130,925</b>	<b>146,543</b>	<b>146,543</b>	<b>148,327</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>146,543</b>	<b>148,327</b>	<b>148,083</b>	<b>142,922</b>	

## Drug Fines

42

Item		Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027	INTEREST EARNED	284	300	300	300	100%
3099	OTHER INCOME	700	0	0	0	#DIV/0!
3181	DRUG FINE & FORFEITURE	2058	1,500	5,000	5,000	100%
<b>TOTAL REVENUE</b>		<b>3,042</b>	<b>1,800</b>	<b>5,300</b>	<b>5,300</b>	
5341	OTHER EXPENDITURES	1,000	1,500	25,000	8,000	32%
<b>TOTAL EXPENSES</b>		<b>1,000</b>	<b>1,500</b>	<b>25,000</b>	<b>8,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>2,042</b>	<b>300</b>	<b>-19,700</b>	<b>-2,700</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>22,261</b>	<b>24,303</b>	<b>24,303</b>	<b>24,603</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>24,303</b>	<b>24,603</b>	<b>4,603</b>	<b>21,903</b>	

## Court Security

43

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED	1,065	800	1,200	800	67%
3138 CIR CLERK--COURT SECURITY FEE	32,031	32,500	32,500	32,500	100%
<b>TOTAL REVENUE</b>	<b>33,096</b>	<b>33,300</b>	<b>33,700</b>	<b>33,300</b>	
5128 EMPLOYER'S SHARE OF IMRF FUND	0		0		#DIV/0!
5130 EMPLOYER'S SHARE OF FICA TAXES	967.59	1,071	1,000	1,224	122%
5300 PUBLIC SAFETY--EQUIPMENT MAINT	31.97	4,000	8,000	8,000	100%
5303 PUBLIC SAFETY--EQUIPMENT	7,294.24	9,000	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%)	12,834.25	14,000	16,711	16,000	96%
<b>TOTAL EXPENSES</b>	<b>21,128</b>	<b>29,571</b>	<b>37,211</b>	<b>36,724</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>11,968</b>	<b>3,729</b>	<b>-3,511</b>	<b>-3,424</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>140,093</b>	<b>152,060</b>	<b>152,060</b>	<b>155,789</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>152,060</b>	<b>155,789</b>	<b>148,549</b>	<b>152,365</b>	

## GIS

44

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED	175	225	200	200	100%
3125 SALE OF GIS MAPS AND DATA	9,823	10,000	5,000	7,500	150%
3139 TRANSFER FROM GIS RESOLUTION	40,000	35,000	35,000	35,000	100%
3231 REIMBURSEMENT FOR FLYOVER	0	0	0	0	#DIV/0!
TRANS FROM F11 FLYOVER				10,000	
3019 SALE OF PLATBOOKS				3,000	
<b>TOTAL REVENUE</b>	<b>49,998</b>	<b>45,225</b>	<b>40,200</b>	<b>55,700</b>	
5012 TRAVEL	60	50	400	200	50%
5014 EDUCATION	0	0	800	500	63%
5170 SPEC. AERIAL PHOTOGRAPHY (2016)	0	0	0	0	#DIV/0!
5323 PRINTING, SUPPLIES & POSTAGE	60	500	1,900	1,500	79%
5350 EQUIPMENT	0	0	0	1,000	#DIV/0!
6027 HEALTH/LIFE INSURANCE	0	5,670	5,670	6,226	110%
9206 GIS TECHNICIAN SALARY	32,353	32,640	32,640	33,619	103%
9207 GIS LEASES & MAINTENANCE	4,772	5,000	5,000	5,200	104%
PLAT BOOK		2,500	2,500	1,000	40%
<b>TOTAL EXPENSES</b>	<b>37,245</b>	<b>46,360</b>	<b>48,910</b>	<b>49,245</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>12,754</b>	<b>-1,135</b>	<b>-8,710</b>	<b>6,455</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>34,589</b>	<b>47,342</b>	<b>47,342</b>	<b>46,207</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>47,342</b>	<b>46,207</b>	<b>38,632</b>	<b>52,662</b>	<b>107%</b>
WORK SHEET					
FLYOVER RESERVE FROM 2011	10,000				

## Task Force

45

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED	206	200	500	200	40%
<b>TOTAL REVENUE</b>	<b>206</b>	<b>200</b>	<b>500</b>	<b>200</b>	
5313 TASK FORCE OFFICER SALARY	3,500	3,500	10,000	10,000	100%
5351 TRANSFER--SOCIAL SECURITY FD	0	268	765	765	100%
5400 TRANSFER TO IMRF FD	0	449	1,283	1,694	132%
5405 TRANSFER TO GEN FD--HLTH INS	0		0		#DIV/0!
K-9 STIPEND	0	2,640	2,640	2,640	
K-9 MAINTENANCE	0	700	1,000	1,000	
K-9 OVERTIME WAGES	0	2,000	2,300	2,300	
<b>TOTAL EXPENSES</b>	<b>3,500</b>	<b>9,557</b>	<b>17,988</b>	<b>18,399</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-3,294</b>	<b>-9,357</b>	<b>-17,488</b>	<b>-18,199</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>39,015</b>	<b>35,721</b>	<b>35,721</b>	<b>26,364</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>35,721</b>	<b>26,364</b>	<b>18,233</b>	<b>8,165</b>	

## Rental Housing

46

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED	0	0	0	0	#DIV/0!
3223 RENTAL HOUSING SUPPORT FEES	26,145	24,000	24,000	24,000	100%
<b>TOTAL REVENUE</b>	<b>26,145</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>	
9203 IL--RENTAL HOUSING SUPPORT FEE	26,145	24,000	24,000	24,000	100%
<b>TOTAL EXPENSES</b>	<b>26,145</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



## Document Storage

47

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED	16	75	112	75	67%
3167 CIR CLERK--DOC STOR FEES	11,482	11,200	11,200	11,200	100%
<b>TOTAL REVENUE</b>	<b>11,498</b>	<b>11,275</b>	<b>11,312</b>	<b>11,275</b>	
5334 SOFTWARE	586				
5395 EQUIPMENT		2,000	2,000	2,000	100%
WAGES		2,200	2,200	2,200	
5130 EMPLOYER'S SHARE OF FICA TAXES					#DIV/0!
5441 ARCHIVING-EXPENSE	6,121	7,000	7,000	7,000	100%
<b>TOTAL EXPENSES</b>	<b>6,707</b>	<b>11,200</b>	<b>11,200</b>	<b>11,200</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>4,791</b>	<b>75</b>	<b>112</b>	<b>75</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>-10,981</b>	<b>-6,190</b>	<b>-6,190</b>	<b>-6,115</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>-6,190</b>	<b>-6,115</b>	<b>-6,078</b>	<b>-6,040</b>	
LOAN FROM GENERAL FUND	22,000				
REPAYMENT	16,000				
BALANCE OF LOAN	6,000				

# States Attorney Cont. Ed.

48

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED		0	0	0	#DIV/0!
3099 OTHER INCOME	0	0	0	0	#DIV/0!
3168 ST ATTY EDITORIAL REVIEW FEES	0	0	0	0	#DIV/0!
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
5040 BANK SERVICE CHARGE	0	0	0	0	#DIV/0!
5331 CONTINUING EDUCATION EXPENSES	0	0	0	0	#DIV/0!
5412 TRANSFER TO GENERAL FD	0	0	0	7	#DIV/0!
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-7</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>	

## Child Support Fee

49

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED	693	130	130	130	100%
3140 CHILD SUPPORT FEES	11881	18,000	13,000	15,000	115%
3281 CHILD SUPPORT ENF PROG (FED)	6340				
<b>TOTAL REVENUE</b>	<b>18,914</b>	<b>18,130</b>	<b>13,130</b>	<b>15,130</b>	
5317 EQUIPMENT	0	5,000	5,000	5,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	501	3,000	3,000	3,000	100%
5372 SOFTWARE MAINTENANCE FEE	3,480.00	3,500	3,500	3,500	100%
5400 TRANSFER TO IMRF FD	550	306	306	306	100%
5406 CHILD SUPPORT--POSTAGE	276	3,600	3,600	3,600	100%
5407 TRANSFER TO GEN FD--CLK WAGES	4,500.00	2,500	2,500	2,500	100%
5414 TRANSFER TO SOC SEC--CLERKHIRE	344	191	191	191	100%
5435 TRANSFER INT TO GENERAL FD		130	130	130	100%
<b>TOTAL EXPENSES</b>	<b>9,651</b>	<b>18,227</b>	<b>18,227</b>	<b>18,227</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>9,263</b>	<b>-97</b>	<b>-5,097</b>	<b>-3,097</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>99,758</b>	<b>109,022</b>	<b>109,022</b>	<b>108,925</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>109,022</b>	<b>108,925</b>	<b>103,925</b>	<b>105,828</b>	

# Circuit Clerk Fund

50

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2010	Year Ending November 30, 2011	Year Ending November 30, 2011	Year Ending November 30, 2012	Inc./Dec. 2011 to 2012
3027	INTERST EARNED	0	60	3,000	60	2%
3272	MONEY COLLECTED	597,091	570,000	570,000	570,000	100%
<b>TOTAL REVENUE</b>		<b>597,091</b>	<b>570,060</b>	<b>573,000</b>	<b>570,060</b>	
5040	BANK SERVICE CHARGE	0		0		#DIV/0!
5435	TRANSFER INT TO GENERAL FUND	1,875	3,000	3,000	3,000	100%
8538	CHECKS WRITTEN	591,331	570,000	570,000	570,000	100%
<b>TOTAL EXPENSES</b>		<b>593,206</b>	<b>573,000</b>	<b>573,000</b>	<b>573,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>3,885.10</b>	<b>-2,940</b>	<b>0</b>	<b>-2,940</b>	<b>#DIV/0!</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>132,852.01</b>	<b>136,737</b>	<b>136,737</b>	<b>133,797</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>136,737.11</b>	<b>133,797</b>	<b>136,737</b>	<b>130,857</b>	

## Special Computer Upgrade

51

Item		Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027	INTEREST EARNED	8	0	0	0	#DIV/0!
3210	TRANSFER FROM GENERAL FD	1,000	0	0	0	#DIV/0!
<b>TOTAL REVENUE</b>		<b>1,008</b>	<b>0</b>	<b>0</b>	<b>0</b>	
5440	EQUIPMENT	0	0	0	0	#DIV/0!
5448	DEVNET CONTRACT	10,110	0	0	0	#DIV/0!
<b>TOTAL EXPENSES</b>		<b>10,110</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>-9,102</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>9,353</b>	<b>252</b>	<b>252</b>	<b>252</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>252</b>	<b>252</b>	<b>252</b>	<b>252</b>	

## GIS Resolution Fund

52

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED	94	100	125	100	80%
3133 GIS RESOLUTION FEES	35,343	33,716	38,000	33,716	89%
<b>TOTAL REVENUE</b>	<b>35,437</b>	<b>33,816</b>	<b>38,125</b>	<b>33,816</b>	
5408 TRANSFER TO GIS FUND	40,000	35,000	35,000	35,000	100%
<b>TOTAL EXPENSES</b>	<b>40,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-4,563</b>	<b>-1,184</b>	<b>3,125</b>	<b>-1,184</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>14,028</b>	<b>9,465</b>	<b>9,465</b>	<b>8,281</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>9,465</b>	<b>8,281</b>	<b>12,590</b>	<b>7,097</b>	

# VOCA

53

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED	2		5		0%
3169 GRANT MONEY RECEIVED	21,958	16,758	16,753	16,758	100%
<b>TOTAL REVENUE</b>	<b>21,960</b>	<b>16,758</b>	<b>16,758</b>	<b>16,758</b>	
5128 EMPLOYER'S SHARE OF IMRF FUND	0		0		#DIV/0!
5130 EMPLOYER'S SHARE OF FICA TAXES	929	1,063	1,063	1,063	100%
5386 VOCA FUND--WAGES	15,698	13,895	13,895	13,895	100%
5415 REPAY GRANT TO STATE	0				#DIV/0!
5447 BALANCE DUE GRANT AGENCY	104				#DIV/0!
misc		1,800	1,800	1,800	
<b>TOTAL EXPENSES</b>	<b>16,731</b>	<b>16,758</b>	<b>16,758</b>	<b>16,758</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>5,230</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>-1,785</b>	<b>3,445</b>	<b>3,445</b>	<b>3,445</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>3,445</b>	<b>3,445</b>	<b>3,445</b>	<b>3,445</b>	

# Health Department

54

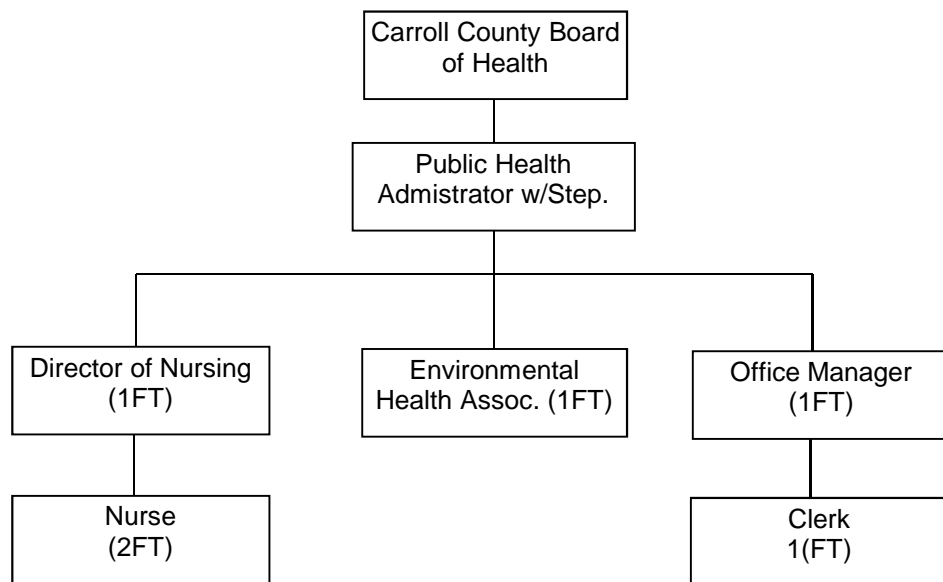
Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3001 REAL ESTATE TAX COLLECTION	36,518	35,032	35,000	36,414	104%
3002 MOBILE HOME TAX COLLECTION	29	100	100	100	100%
3027 INTEREST EARNED	5,520	2,000	4,000	2,000	50%
3062 TEEN PARENT SERVICES GRANT	5,872	5,135	5,400	0	0%
3099 OTHER INCOME	3,353	13,500	2,300	15,300	665%
3127 BIOTRRORISM GRANT	39,463	36,933	34,933	32,658	93%
3129 LOCAL HEALTH PROJECT GRANT	63,201	63,201	63,201	62,569	99%
3134 FCM CONTRACT	55,743	89,643	70,983	67,265	95%
3142 EH FEES	16,302	20,000	17,000	19,500	115%
3174 WISE WOMAN GRANT	0	0	500	500	100%
3189 WIC GRANT	47,482	46,500	46,500	46,500	100%
3211 TRANSFER FROM SOCIAL SEC.	15,071	14,433	14,433	16,163	112%
3212 TRANSFER FROM IMRF FUND	24,074	22,576	22,576	25,388	112%
3226 TOBACCO GRANT	10,000	20,000	20,000	20,000	100%
3227 OTHER FEES	30,803	29,500	29,500	45,500	154%
3232 MOSQUITO PREVENTION GRANT	3,397	4,000	3,400	3,400	100%
3237 INFLUENZA GRANT	850	0	0	0	#DIV/0!
3254 PANDEMIC FLU GRANT	51,590	0	0	0	#DIV/0!
3255 CHILDHOOD LEAD POISON GRANT	198	466	200	200	100%
3382 ARRA IMMUNIZATIONS	13,500	0	0	0	#DIV/0!
WOMENS HEALTH WEEK GRANT		1,000			
<b>TOTAL REVENUE</b>	<b>422,968</b>	<b>404,019</b>	<b>370,026</b>	<b>393,457</b>	
5012 TRAVEL	3,649	4,300	3,900	3,800	97%
5070 SALARY--DIRECTOR OF NURSING	44,553	45,240	45,240	46,597	103%
5075 OTHER SALARIES	151,681	155,678	155,678	160,511	103%
5085 TELEPHONE	3,723	4,000	5,013	5,000	100%
5095 TRAINING	615	1,500	2,500	2,300	92%
5100 CONTINGENCY--HEALTH FD	0	0	4,000	2,352	59%
5128 EMPLOYER'S SHARE OF IMRF FUND	23,269	22,576	22,576	25,388	112%
5130 EMPLOYER'S SHARE OF FICA TAX	15,206	14,433	14,433	16,163	112%
5322 REPAIRS	574	700	3,000	3,500	117%
5323 PRINTING, SUPPLIES & POSTAGE	9,461	14,000	14,615	14,000	96%
5335 EQUIPMENT	22,490	8,400	7,500	5,300	71%
5344 CONTRACTUAL	24,518	24,800	24,800	21,600	87%
5382 MANAGEMENT CONTRACT	22,001	22,000	22,000	22,600	103%
5396 MEDICAL SUPPLIES & COMMODITIES	26,549	20,000	16,000	31,300	196%
6027 HEALTH/LIFE INSURANCE	21,460	30,000	41,424	37,357	90%
<b>TOTAL EXPENSES</b>	<b>369,749</b>	<b>367,627</b>	<b>382,679</b>	<b>397,768</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>53,220</b>	<b>36,392</b>	<b>-12,653</b>	<b>-4,311</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>432,875</b>	<b>486,095</b>	<b>486,095</b>	<b>522,487</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>486,095</b>	<b>522,487</b>	<b>473,442</b>	<b>518,175</b>	



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.



	2010-11	2011-12	
RN	\$37,889.12	\$39,025.79	103.00%
RN	\$35,457.24	\$36,520.96	103.00%
EH associate	\$35,772.83	\$36,846.01	103.00%
Office	\$28,885.58	\$30,300.00	104.90%
Clerk	\$17,672.93	\$17,818.00	100.82%
	<u>\$155,677.70</u>	<u>\$160,510.77</u>	103.10%

## Grants

55

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED	1				
3175 CO CLK-HANDICAPPED VOTER GRANT	3,375				#DIV/0!
3228 COPS TECHNOLOGY GRANT					#DIV/0!
3243 FORENSIC EQUIPMENT GRANT					#DIV/0!
3256 CO CLERK--DEATH CERT GRANT					#DIV/0!
3257 SAFETY EQUIP GRANT (SQUAD CAR)		20,000	20,000		0%
3261 DEATH CERT FOR CORONER GRANT					#DIV/0!
3276 SHERIFF-RESCUE BOAT & EQUIP.					#DIV/0!
3278 VOTER REGISTRATION GRANT					
3287 LEPC/HMEP GRANT	512				
<b>TOTAL REVENUE</b>	<b>3,888</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	
5387 SHERIFF GRANT--SQUAD CAR		20,000	20,000		0%
5390 PURCHASE OF HANDICAP EQUIP	3,375				#DIV/0!
5393 OTHER GRANT EXPENDITURES					#DIV/0!
5433 COPS TECHNOLOGY GRANT-EXPENSE					#DIV/0!
5442 CO CLERK--DEATH CERT GRANT			44	44	100%
5443 SAFETY EQUIP GRANT (SQUAD CAR)					#DIV/0!
5446 DEATH CERT FOR CORONER EXP			4,610	4,610	100%
5447 BALANCE DUE GRANT AGENCY					#DIV/0!
5450 VOTER REGISTRATION GRANT EXP					
5501 SHERIFF-RESCUE BOAT & EQUIP.	4,095		8	0	0%
5502 LEPC-HMEP GRANT		708	512	2,607	
9209 FORENSIC EQUIP GR-EXPENDITURES			1,362	1,362	
<b>TOTAL EXPENSES</b>	<b>7,470</b>	<b>20,708</b>	<b>26,536</b>	<b>8,623</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-3,582</b>	<b>-708</b>	<b>-6,536</b>	<b>-8,623</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>10,111</b>	<b>6,528</b>	<b>6,528</b>	<b>5,820</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>6,528</b>	<b>5,820</b>	<b>-7</b>	<b>-2,803</b>	

## Pet Population Control

56

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED	8	7	7	7	100%
3121 IL STATE PET POPULATION FINES	3,989	3,250	2,500	3,000	120%
<b>TOTAL REVENUE</b>	<b>3,997</b>	<b>3,257</b>	<b>2,507</b>	<b>3,007</b>	
5503 DISBURSMENTS	0	1,987	0	14,596	#DIV/0!
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>1,987</b>	<b>0</b>	<b>14,596</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>3,997</b>	<b>1,270</b>	<b>2,507</b>	<b>-11,589</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>6,329</b>	<b>10,326</b>	<b>10,326</b>	<b>11,596</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>10,326</b>	<b>11,596</b>	<b>12,833</b>	<b>7</b>	

# Circuit Clerk Operations and Admin.

57

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027 INTEREST EARNED	2	8	8	8	100%
3247 CIR CLERK--OPERATION ADD-ONS	786	800	800	800	100%
<b>TOTAL REVENUE</b>	<b>788</b>	<b>808</b>	<b>808</b>	<b>808</b>	
5400 TRANSFER TO GENERAL FUND	0	0	0	0	#DIV/0!
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>788</b>	<b>808</b>	<b>808</b>	<b>808</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>1,701</b>	<b>2,489</b>	<b>2,489</b>	<b>3,297</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>2,489</b>	<b>3,297</b>	<b>3,297</b>	<b>4,105</b>	

## Squad Car Acquisition and Maint.

58

Item		Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027	INTEREST EARNED	3	4	2	4	200%
3249	SQUAD CAR MAINTENANCE	1,000	1,000	900	1,000	111%
<b>TOTAL REVENUE</b>		<b>1,003</b>	<b>1,004</b>	<b>902</b>	<b>1,004</b>	
5400	TRANSFER TO GENERAL FUND	2,500	0	0	0	#DIV/0!
<b>TOTAL EXPENSES</b>		<b>2,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>-1,497</b>	<b>1,004</b>	<b>902</b>	<b>1,004</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>2,500</b>	<b>1,002</b>	<b>1,002</b>	<b>2,006</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>1,002</b>	<b>2,006</b>	<b>1,904</b>	<b>3,010</b>	

## Victims Impact

59

Item		Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027	INTEREST EARNED	2	2	0	2	#DIV/0!
3251	VICTIMS IMPACT FEES	620	600	1,000	1,000	100%
<b>TOTAL REVENUE</b>		<b>622</b>	<b>602</b>	<b>1,000</b>	<b>1,002</b>	
5014	EDUCATION	0	750	750	750	100%
<b>TOTAL EXPENSES</b>		<b>0</b>	<b>750</b>	<b>750</b>	<b>750</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>622</b>	<b>-148</b>	<b>250</b>	<b>252</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>1,432</b>	<b>2,054</b>	<b>2,054</b>	<b>1,906</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>2,054</b>	<b>1,906</b>	<b>2,304</b>	<b>2,158</b>	

## Historical Society

60

Item		Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3001	REAL ESTATE TAX COLLECTION	6,218.00	6,215	0	6,200	#DIV/0!
3002	MOBILE HOME TAX COLLECTION	5		0		#DIV/0!
<b>TOTAL REVENUE</b>		<b>6,223</b>	<b>6,215</b>	<b>0</b>	<b>6,200</b>	
5500	TAX BUYER REIMBURSEMENT	6,223	6,200	0	6,200	#DIV/0!
<b>TOTAL EXPENSES</b>		<b>6,223</b>	<b>6,200</b>	<b>0</b>	<b>6,200</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>0</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>15</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>0</b>	<b>15</b>	<b>0</b>	<b>15</b>	

## Extension

61

Item		Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3001	REAL ESTATE TAX COLLECTION	82,599.00	75,007	75,000	75,000	100%
3002	MOBILE HOME TAX COLLECTION	67		0		#DIV/0!
<b>TOTAL REVENUE</b>		<b>82,666</b>	<b>75,007</b>	<b>75,000</b>	<b>75,000</b>	
5500	TAX BUYER REIMBURSEMENT	82,666.00	75,000	75,000	75,000	100%
<b>TOTAL EXPENSES</b>		<b>82,666</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>0</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>0</b>	<b>7</b>	<b>0</b>	<b>7</b>	



## Tax Redemption Fund

62

Item		Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027	INTEREST EARNED	11	0	10	0	0%
3264	REDEMPTION INCOME	324,417	410,000	306,000	400,000	131%
		0				
	<b>TOTAL REVENUE</b>	<b>324,428</b>	<b>410,000</b>	<b>306,010</b>	<b>400,000</b>	
5400	TRAN TO 11-3283 GEN FD-INT	21	0	0	500	
8531	TAX BUYER REIMBURSEMENT	316,329	402,100	299,800	392,000	131%
8541	REDEMPTION FILING FEES	5,847	7,900	6,200	8,000	
	<b>TOTAL EXPENSES</b>	<b>322,197</b>	<b>410,000</b>	<b>306,000</b>	<b>400,500</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		2,232	0	10	-500	-5000%
<b>FUND BALANCE, BEGINNING OF YEAR</b>		881	3,113	3,113	3,113	
<b>FUND BALANCE, END OF YEAR</b>		<b>3,113</b>	<b>3,113</b>	<b>3,123</b>	<b>2,613</b>	

## Death and Fetal Death Fees

63

Item		Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027	INTEREST EARNED	0	0		0	#DIV/0!
3265	DEATH FEES	2092	1,900	1,986	1,900	96%
<b>TOTAL REVENUE</b>		<b>2,092</b>	<b>1,900</b>	<b>1,986</b>	<b>1,900</b>	
5400	TRAN TO 11-3284 GEN FD-INT	1	0	0	0	
8532	FEES DISBURSEMENT	1,998	1,900	1,986	1,900	96%
<b>TOTAL EXPENSES</b>		<b>1,999</b>	<b>1,900</b>	<b>1,986</b>	<b>1,900</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>93</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>1</b>	<b>94</b>	<b>94</b>	<b>94</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>94</b>	<b>94</b>	<b>94</b>	<b>94</b>	

## Clerk and Records Fees

64

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2010	Year Ending November 30, 2011	Year Ending November 30, 2011	Year Ending November 30, 2012	Inc./Dec. 2011 to 2012
3027	INTEREST EARNED	19	0	15		0%
3266	RECORDING FEES	171,653	29177	280,000	29177	10%
3291	RECORDING DEPOSITS	44,084	77,000		77,000	
3292	DEED STAMPS	35,889	77,000		77,000	
3293	RHSP	10,116	25,056		25,056	
3294	GIS RESOLUTION FEES	13,541	33,716		33,716	
3295	RECORDING AUTOMATION FEES	8,098	19,945		19,945	
3296	VITALS	2,836	7433		7433	
3297	VITAL RESOLUTION FEES	980	3,413		3,413	
3298	DOMESTIC VIOLENCE FEES	150	135		135	
3299	MISC FEES	1,345	6,212		6,212	
<b>TOTAL REVENUE</b>		<b>288,711</b>	<b>279,087</b>	<b>280,015</b>	<b>279,087</b>	
5266	TRANS GEN FUND--COUNTER SALES	2,157	29,177		29,177	
5291	TRANS GEN FUND--RECORDING DEP	24,881	77,000		77,000	
5292	TRANS GEN FUND--DEED STAMPS	18,709	77,000		77,000	
5293	RHSP	7,848	25,056		25,056	
5294	TRANS TO GIS RESOLUTION	10,351	33,716		33,716	
5295	RECORDING AUTOMATION	6,150	19,945		19,945	
5296	TRANS GEN FUND--VITALS	2,270	7,433		7,433	
5297	TRANS TO VITAL RESOLUTION	760	3,413		3,413	
5298	DOMESTIC VIOLENCE	135	135		135	
5299	TRANS GEN FUND--MISC FEES	823	6,212		6,212	
5400	TRAN TO 11-3285 GEN FD-INT	20	0		4,000	
8532	FEE DISBURSEMENT	199,788	0	254,800	0	0%
<b>TOTAL EXPENSES</b>		<b>273,891</b>	<b>279,087</b>	<b>254,800</b>	<b>283,087</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>14,820</b>	<b>0</b>	<b>25,215</b>	<b>-4,000</b>	<b>-16%</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>19,550</b>	<b>34,370</b>	<b>34,370</b>	<b>34,370</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>34,370</b>	<b>34,370</b>	<b>59,585</b>	<b>30,370</b>	<b>11%</b>

Fund Bal

## Inheritance Tax

65

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2010	Year Ending November 30, 2011	Year Ending November 30, 2011	Year Ending November 30, 2012	Inc./Dec. 2011 to 2012
3027	INTEREST EARNED	14	0	0	0	#DIV/0!
3267	INHERITANCE TAX	157,010	0	0	0	#DIV/0!
<b>TOTAL REVENUE</b>		<b>157,024</b>	<b>0</b>	<b>0</b>	<b>0</b>	
8533	INHERITANCE DISBURSEMENT	150,000	7,010	0	0	#DIV/0!
<b>TOTAL EXPENSES</b>		<b>150,000</b>	<b>7,010</b>	<b>0</b>	<b>0</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>7,024</b>	<b>-7,010</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>26</b>	<b>7,051</b>	<b>7,051</b>	<b>41</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>7,051</b>	<b>41</b>	<b>7,051</b>	<b>41</b>	

## Sheriff's Fee

66

Item		Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027	INTEREST EARNED	3	5	3	5	167%
3268	SHERIFF'S FEES	49,137	36,000	36,000	36,000	100%
<b>TOTAL REVENUE</b>		<b>49,140</b>	<b>36,005</b>	<b>36,003</b>	<b>36,005</b>	
8534	FEES TO GENERAL FUND	51,413	33,000	33,000	33,000	100%
	FEES TO DUI FUND					
<b>TOTAL EXPENSES</b>		<b>51,413</b>	<b>33,000</b>	<b>33,000</b>	<b>33,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>-2,274</b>	<b>3,005</b>	<b>3,003</b>	<b>3,005</b>	<b>100%</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>4,768</b>	<b>2,494</b>	<b>2,494</b>	<b>5,499</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>2,494</b>	<b>5,499</b>	<b>5,497</b>	<b>8,504</b>	

## Prisoner Commissary

67

Item		Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027	INTEREST EARNED	1	1	1	1	100%
3269	MONEY RECEIVED	25,481	15,000	20,000	20,000	100%
<b>TOTAL REVENUE</b>		<b>25,482</b>	<b>15,001</b>	<b>20,001</b>	<b>20,001</b>	
8535	COMMISSARY EXPENSES	25,159	15,000	20,000	20,000	100%
<b>TOTAL EXPENSES</b>		<b>25,159</b>	<b>15,000</b>	<b>20,000</b>	<b>20,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>323.36</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>100%</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>221.61</b>	<b>545</b>	<b>545</b>	<b>546</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>544.97</b>	<b>546</b>	<b>546</b>	<b>547</b>	

## Sheriff Trust Account

68

Item		Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027	INTEREST EARNED	10	10	10	10	100%
3270	SHERIFF SALE AND BOND FEE	164,953	52,000	50,000	50,000	100%
<b>TOTAL REVENUE</b>		<b>164,964</b>	<b>52,010</b>	<b>50,010</b>	<b>50,010</b>	
8536	SALE AND BOND DISBURESMENT	159,904	52,000	50,000	50,000	100%
<b>TOTAL EXPENSES</b>		<b>159,904</b>	<b>52,000</b>	<b>50,000</b>	<b>50,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>5,059.30</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>100%</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>1,601.98</b>	<b>6,661</b>	<b>6,661</b>	<b>6,671</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>6,661.28</b>	<b>6,671</b>	<b>6,671</b>	<b>6,681</b>	

# Trustee

69

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3271 TRUSTEE PROPERTIES SALE	4,246	52,000		52,000	#DIV/0!
<b>TOTAL REVENUE</b>	<u>4,246</u>	<u>52,000</u>	<u>0</u>	<u>52,000</u>	
8537 TAX SALE DISBURSEMENTS	3,982.34	52,000		52,000	#DIV/0!
<b>TOTAL EXPENSES</b>	<u>3,982</u>	<u>52,000</u>	<u>0</u>	<u>52,000</u>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	264.00	0	0	0	#DIV/0!
<b>FUND BALANCE, BEGINNING OF YEAR</b>	0.00	264	264	264	
<b>FUND BALANCE, END OF YEAR</b>	<u>264.00</u>	<u>264</u>	<u>264</u>	<u>264</u>	



## Probation Restitution

70

Item		Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027	INTEREST EARNED	0	0	0	0	#DIV/0!
3273	RESTITUTION FEE	1,872	1,910	1,000	1,900	190%
<b>TOTAL REVENUE</b>		<b>1,872</b>	<b>1,910</b>	<b>1,000</b>	<b>1,900</b>	
8539	RESTITUTION DISBURSEMENT	1,327	1,932	1,000	1,900	190%
<b>TOTAL EXPENSES</b>		<b>1,327</b>	<b>1,932</b>	<b>1,000</b>	<b>1,900</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>545</b>	<b>-22</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>5,244</b>	<b>5,789</b>	<b>5,789</b>	<b>5,767</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>5,789</b>	<b>5,767</b>	<b>5,789</b>	<b>5,767</b>	

## Marriage Fund

71

Item		Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027	INTEREST EARNED	0	0	0	0	#DIV/0!
3274	MARRIAGE FUND INCOME	270	150	150	150	100%
<b>TOTAL REVENUE</b>		<b>270</b>	<b>150</b>	<b>150</b>	<b>150</b>	
8540	MARRIAGE FUND DISBURSEMENT	154	150	0	150	#DIV/0!
<b>TOTAL EXPENSES</b>		<b>154</b>	<b>150</b>	<b>0</b>	<b>150</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>116</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>0%</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>1,064</b>	<b>1,180</b>	<b>1,180</b>	<b>1,180</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>1,180</b>	<b>1,180</b>	<b>1,330</b>	<b>1,180</b>	

## Coroners Fees

72

Item		Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
3027	INTEREST EARNED	0			2	#DIV/0!
3140	CORONERS FEES	750	1,100		1,100	#DIV/0!
<b>TOTAL REVENUE</b>		<b>750</b>	<b>1,100</b>	<b>0</b>	<b>1,102</b>	
Disbursements		0	0	0	0	#DIV/0!
<b>TOTAL EXPENSES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>		<b>750</b>	<b>1,100</b>	<b>0</b>	<b>1,102</b>	<b>#DIV/0!</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>		<b>0</b>	<b>750</b>	<b>750</b>	<b>1,850</b>	
<b>FUND BALANCE, END OF YEAR</b>		<b>750</b>	<b>1,850</b>	<b>750</b>	<b>2,952</b>	

## Tax Collection

90

Item	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
TAX COLLECTED	0	0	0	0	#DIV/0!
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
TAX DISBURSED	0	0	0	0	#DIV/0!
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# **Carroll County Five Year Capital Plan - General Fund Departments**

Dept.	Inventory Item	Funding Source	Current Budget 2011	Planning Year 2012	2013	2014	2015	2015
<b>Capital Projects</b>								
Animal Control								
	Tranquilizer Guns	General (Fund 11)						
	Vehicle	Animal Control (Fund 27)			21,000			
	Shed	Animal Control (Fund 27)		2,500				
	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)		10,000	10,000	10,000	20,000	
	GIS Website	General (Fund 11)			10,000			
	Plotter	General (Fund 11)				10,000		
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)	25,000		26,000	27,000	27,500	28,000
	Telephone System	General (Fund 11)			35,000			
Courthouse								
	Courthouse Repairs	General (Fund 11)						
	Tuck Pointing	General (Fund 11)	30,000	20,000				
Circuit Clerk								
	AS 400	Court Auto. (Fund 22)(Fund 57)?				70,000		
States Attorney								
	None							
Supervisor of Assessments								
	Copy Machine	General (Fund 11)			10,000			
Treasurer								
	None							
Zoning								
	None							
Emergency Services								
	No Requests							
Recorders								
	copier	Misc. Grants						
County Clerk								
	Voter Registration Scanner	Vital Records Auto. (Fund 29)		1,000				
	Voting Equipment	General (Fund 11)						250,000
	copier	General (Fund 11)		8,000				
	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)			
Printer	General (Fund 11)			
Laptop Computer for vehicle	Animal Control (Fund 27)			563
GIS				
Workstation - High End	General (Fund 11)		3,000	
Health				
3 computer stations	Misc. Grants	3,000		
3 computer stations	Misc. Grants			
computer server	Misc. Grants			
County Highway Dept.				
Desktop Computer (2)	Highway Fund	3,000		4,839
Probation				
Server - purchased 2008 (\$4174.36)	Probation Service Fees			
Sheriff				
2 computer replacements	General (Fund 11)		2,000	
Circuit Clerk				
AS/400	General (Fund 11)		25,000	
Court Services-Judges				
2 PC's	General (Fund 11)			1,000
PC	General (Fund 11)			1,000
States Attorney				
None				
Supervisor of Assessments				
2 PC's	General (Fund 11)		2,000	
2 PC's	General (Fund 11)			2,000
Printer	General (Fund 11)		400	
Vangard Appraisal Software	General (Fund 11)			
Treasurer				
PC	(Fund 39)	1,000		
PC	(Fund 39)	1,000		
PC	(Fund 39)	1,000		
PC	(Fund 39)	1,000		15,000
PC	(Fund 39)	1,000	4,000	
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)			
Emergency Services				
No Requests				

Recorder						
Clerk's Computer	Recorders Auto. (Fund 23)		2,240			
Deputy Computer	Recorders Auto. (Fund 23)					
Public Stations (2)	Recorders Auto. (Fund 23)		4,500	2,644		
Servers,Backups	Recorders Auto. (Fund 23)			13,092		
Recording Scanner	Recorders Auto. (Fund 23)					
Recording Software	Recorders Auto. (Fund 23)	5,500		17,500		
Imaging Software	Recorders Auto. (Fund 23)	5,200				
County Clerk						
Deputy,s Computers (4)	Vital Records Auto. (Fund 29)					
Ballot Printer	General (Fund 11) (7-5019)			10,000		
Deputy's printer (2)	Vital Records Auto. (Fund 29)					
Vitals Printer	Vital Records Auto. (Fund 29)					
Total Routine Computer Replacement Requests		21,700	33,400	38,579	43,799	0
Total CIP Requests with Computer Replacement		126,300	74,900	684,541	160,799	47,500
					278,000	

## 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 17th day Of November, 2011.

	Budget	Levy
Ayes:	<u>13</u>	<u>14</u>
Nays:	<u>1</u>	<u>0</u>
Absent:	<u>1</u>	<u>1</u>

  
Chair, 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., 2011 and ending on the 30th day of November, A.D., 2012.

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., 2011 and ending on the 30th day of November, A.D., 2012.


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

General County:

Corporate	858,662
Liability Insurance (including Unemployment Ins.	212,000
Agriculture Co-op Extension	75,000
Historical Society	6,200
County Highway	319,467
Matching	161,236
County Bridge	161,236
Community Mental Health	319,467
County Health	36,414
Illinois Municipal Retirement	360,000
Federal Social Security	230,000
Senior Citizens	80,000

Total	<u>2,819,682</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 17th, 2011.

  
Chairman of the Board

## **Carroll County Levy Sources by Statute**

### **Bridge (Joint Expense)**

605 ILCS 5/5-602

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

### **Corporate (General)**

55 ILCS 5/5-1024

0.27% for counties 15,001 to 79,999

### **Illinois Municipal Retirement Fund**

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

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

### **Senior Citizens Social Services**

55 ILCS 5/5-1034

0.025% - Authorized by referendum.

### **Social Security**

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

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

### **Tort Judgments and Liability Insurance**

745 ILCS 10/9-107

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

**Mentally Retarded and Developmentally Disabled Persons - Care and Treatment**

55 ILCS 105/1, 105/2

0.10% - Subject to backdoor referendum

**Highway**

605 ILCS 5/5-601

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

**Health or Multiple County Health Department**

55 ILCS 5/5-25003

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

**Federal Aid Highway Matching Tax**

605 ILCS 5/5-603

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

**Extension Education**

505 ILCS 45/8

0.05% - Authorized by referendum.

**Historical Museum**

55 ILCS 5/6-23001

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

**Carroll County Levy Worksheet**

	MAX LEVY	2011 Estimated Levy	2011 Estimated Rate	2010 Levy	2010 Rate	2009 Levy	2009 Rate	2008 Levy	2008 Rate	2007 Levy	2007 Rate	2006 Levy	2006 Rate	2005 Levy	2005 Rate	2004 Levy	2004 Rate
General	843,662	858,662	0.27480	947,584	0.26833	993,479	0.27000	977,139	0.27000	450,000	0.13071	436,000.00	0.13755	620,000	0.20770	600,000	0.21070
Liability Insurance		212,000	0.06785	236,004	0.06683	154,000	0.04185	77,990	0.02155	155,000	0.04503	211,000.00	0.06657	177,000	0.05910	142,000	0.04990
Agri. Co-op Ext.	93,740	75,000	0.02400	75,007	0.02124	82,642	0.02246	91,815	0.02537	92,000	0.02673	75,217.00	0.02373	73,500	0.02460	73,000	0.02570
Historical Society	6,249	6,200	0.00198	6,215	0.00176	6,200	0.00168	6,189	0.00171	6,200	0.00181	6,115.00	0.00193	6,000	0.00200	6,000	0.00200
Highway	312,467	319,467	0.10224	353,141	0.10000	350,000	0.09512	336,997	0.09312	325,000	0.09440	325,000.00	0.10000	300,000	0.10000	290,000	0.10000
Matching	156,234	161,236	0.05160	176,571	0.05000	183,978	0.05000	180,952	0.05000	162,000	0.04706	175,000.00	0.05000	152,000	0.05000	150,000	0.05000
Bridge	156,234	161,236	0.05160	176,571	0.05000	183,978	0.05000	180,952	0.05000	162,000	0.04706	175,000.00	0.05000	152,000	0.05000	150,000	0.05000
Mental Health	312,467	319,467	0.10224	322,488	0.09132	322,487	0.08764	323,795	0.08947	308,000	0.08947	301,000.00	0.09496	288,000	0.09620	277,000	0.09730
County Health	234,351	36,414	0.01165	35,032	0.00992	36,514	0.00992	36,806	0.01017	35,000	0.01017	34,000.00	0.01073	31,000	0.01040	22,000	0.00780
IMRF		360,000	0.11521	353,035	0.09997	293,500	0.07977	308,486	0.08524	277,000	0.08046	272,000.00	0.08581	222,000	0.07420	238,000	0.08360
Social Security		230,000	0.07361	220,007	0.06230	265,000	0.07202	210,990	0.05830	170,000	0.04938	167,000.00	0.05269	160,000	0.05350	183,000	0.06430
Senior Citizens	78,117	80,000	0.02560	86,802	0.02458	85,000	0.02310	84,324	0.02330	74,500	0.02164	73,000.00	0.02303	72,700	0.02430	70,000	0.02460
Total		2,819,682	0.90239	2,988,457	0.84625	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
EAV		94.35% 312,467,465		101.07% 353,141,114		104.98% 367,955,010		127% 361,903,228		99%		100%		102%		105%	

**Tax Levy and Rate 1997 to Proposed 2011**

Year	1997	1998	1999	2000	2001	2002	2003	2004*	2005	2006	2007	2008	2009	2010	2011
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	2,988,457	2,819,682
%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%	1.07%	-5.65%
Year	1997	1998	1999	2000	2001	2002	2003	2004*	2005	2006	2007	2008	2009	2010	2011
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	0.84625	0.90239
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	353,141,114	312,467,465

\*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, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
F.O.P.	731,728	839,334	839,334	813,882	97%
Carpenters	256,353	269,470	260,606	268,424	103%
Carpenters-Circuit Clk	111,665	80,165	84,266	71,947	85%
Teamsters	245,621	245,200	242,757	276,712	114%
Total Full-time	1,345,368	1,434,169	1,426,963	1,430,966	

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

		Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
General Fund	Full-time	459,480	482,008	490,308	504,716	102.94%
	Part-time	19,470	25,081	25,853	29,178	112.86%
Highway Fund	Full-time	83,601	84,950	84,888	87,435	103.00%
	Part-time	3,150	18,595	10,000	15,000	150.00%
GIS Fund	Full-time	32,353	32,640	32,640	33,619	103.00%
Health Department Fund	Full-time	196,234	200,918	200,918	207,108	103.08%
Total Full-time		771,668	800,516	808,754	832,878	
Total Part-time		22,620	43,676	35,853	44,178	

### Elected Officials Salaries

	Actual Year Ended November 30, 2010	Estimated Year Ending November 30, 2011	Budget Year Ending November 30, 2011	Budget Year Ending November 30, 2012	Percent Inc./Dec. 2011 to 2012
Set by 4 yr. Ordinance	184,305	179,100	179,100	185,100	
Other	183,452	182,723	182,723	183,916	
Full-time	367,757	361,823	361,823	369,016	

<b>Total Salaries</b>	<b>2,507,413</b>	<b>2,640,183</b>	<b>2,633,393</b>	<b>2,677,037</b>
<b>Percent of Total Salaries</b>				
<b>Union</b>	<b>54%</b>	<b>54%</b>	<b>54%</b>	<b>53%</b>
<b>Non-Union</b>	<b>32%</b>	<b>32%</b>	<b>32%</b>	<b>33%</b>
<b>Elected</b>	<b>15%</b>	<b>14%</b>	<b>14%</b>	<b>14%</b>

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	262,095	297,050	333,848	306,588	92%
6027 Highway	43,233	49,500	55,232	56,036	101%
6027 Health Department	21,460	30,000	41,424	37,357	90%
	326,787	376,550	430,504	399,982	93%

### General Fund Reimbursement

Carpenters		2012	Premium	Employee	Employer	Employer
Base		Per Emp./Mon.	Over Base	20%	80%	Per Emp./Year
338.75		522	183.25	36.65	146.6	5,824
Blue Cross		2012	Premium	Employee	Employer	Employer
Base		Per Emp./Mon.	Over Base	20%	80%	Per Emp./Year
338.75		563.88	225.13	45.026	180.10	6,226
		6766.56				

## **Carroll County Board Budget Policies**

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

### **Accounting/Auditing**

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

### **Appropriation**

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

### **Balanced Budget**

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

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

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



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

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

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

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

### **Compensated Absences**

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

### **Contingency Fund**

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

### **Depreciation**

The County does not budget for depreciation expense.

### **EEO-Affirmative Action**

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

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

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

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

### **Elected Officials' Salaries**

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

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

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

### **Encumbrance**

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

### **Fund Balance**

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

### **Fixed Assets**

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

### **Fiscal Year**

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

### **Grants**

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

### **Internal Control**

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

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

### **Investment**

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

### **Position Reclassifications**

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

## **Purchasing**

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

## **Revenues/Expenses**

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

## **Salaries and Fringe Benefits**

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

## **Capital Projects and Purchases**

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

## **User Fees**

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

**Carroll County Budget Process  
2011-12**

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
<b>Step 1 Capital Improvement</b>		
7/27/11	Department Heads	Turn in Draft 2010-11 Long Range Capital Expenditures to Administrator
8/11/11	FC	Finance Committee to review 5 year Capital Plan
<b>Step 2 Department Participation in Budget Preparation</b>		
6/29/11	FC/Adm	Issue budget request worksheets to department heads, etc.
7/27/11	Dept. Heads	Return budget request worksheets to Administrator
8/11/11	Treasurer/Adm	August revenues and expenses with budget to actual and general ledger to Administrator

Target Date	Responsibility	Task
<b>Step 3 Finance Committee Review and Recommendations</b>		
8/11/11	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
8/8/11	FC/Dept's	2nd meeting to go over budget and make changes and recommendations. Discuss and/or set tax rates. All Day meeting.
10/16/11	Adm	Prepare final budget and send to FC
10/13/11	FC	Review final draft and make any last changes before public display.
10/27/11	FC	Finance Committee Meeting if needed to Finalize budget discussion and recommendation

#### **Step 4 County Board Review and Approval**

11/1/11	Adm	Deliver tentative budget document to County Clerk for public display (at least 15 days prior to November County Board meeting)
10/20/11	County Clerk	Distribute Copies of Budget to Board members
10/31/11	County Clerk	Notify paper of 105% notice (if necessary)
11/1/11	Paper	105% notice published (between 7 and 14 days prior to budget hearing) (if necessary)
11/10/11	FC	Last review by FC
11/17/11	County Board	Review, revise and act on the Budget and Levy Ordinance
12/1/11	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