



CARROLL COUNTY, ILLINOIS
Combined Budget and Appropriation Ordinance and Tax Levy
for the year ending
November 30, 2013
Amended June 20, 2013

County Board

Rodney Fritz, Chair (District 3)
Kevin Reibel, Vice-Chair (District 1)

Cheryl Cole (District 2)
Joseph Payette (District 3)
Jim Anderson (District 2)
Kurt Dreger (District 1)
Darrell Stitzel (District 3)
Paul Hartman (District 1)
Sharon Hook (District 2)

Shawn Picolotti (District 1)
Gary Imel (District 2)
Juanita Randklev (District 1)
Annette Rahn (District 2)
Joyce Schubert (District 3)
Donald Mantzke (District 3)

Elected Officials

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

Appointed Department Heads

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

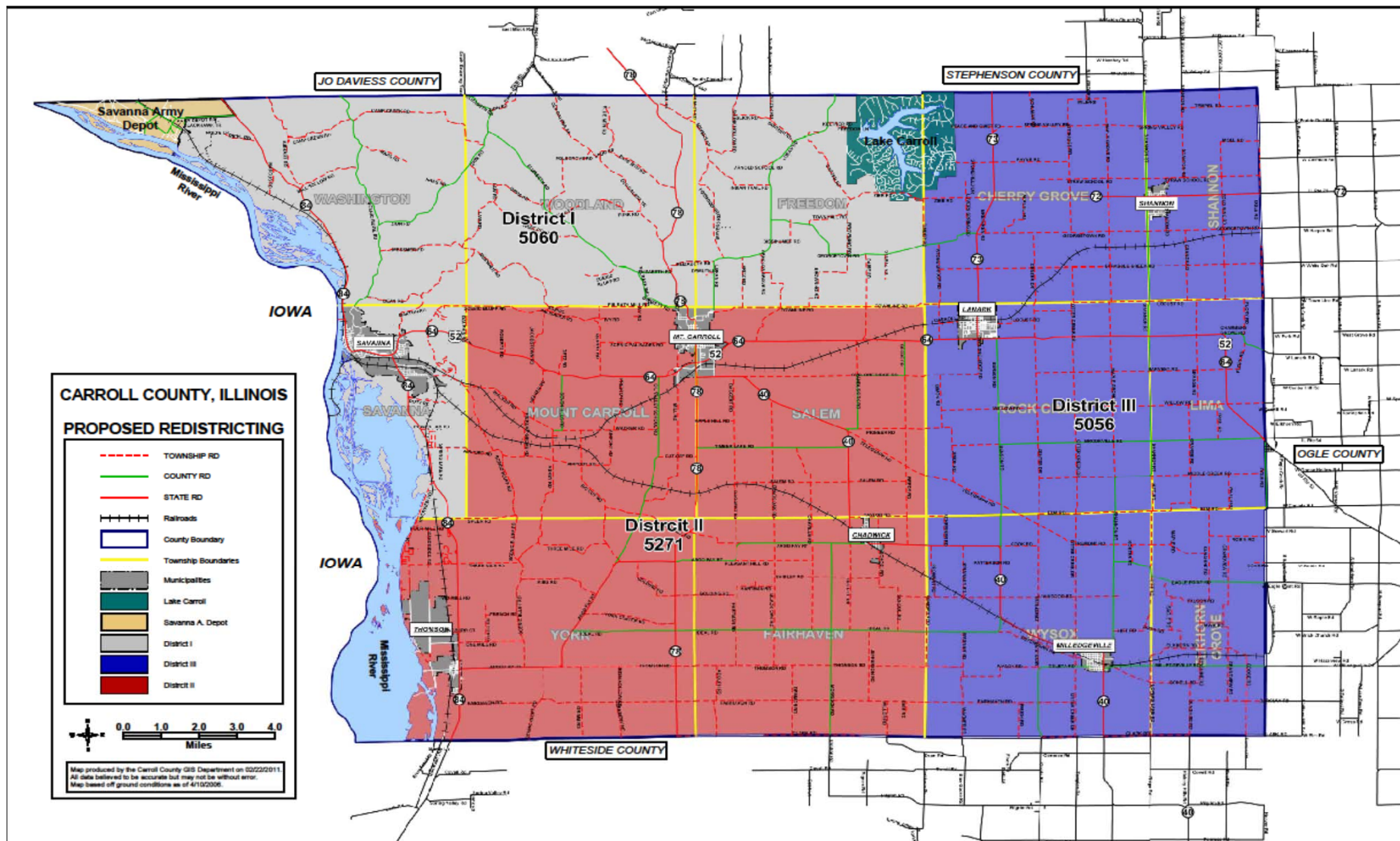


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Introduction

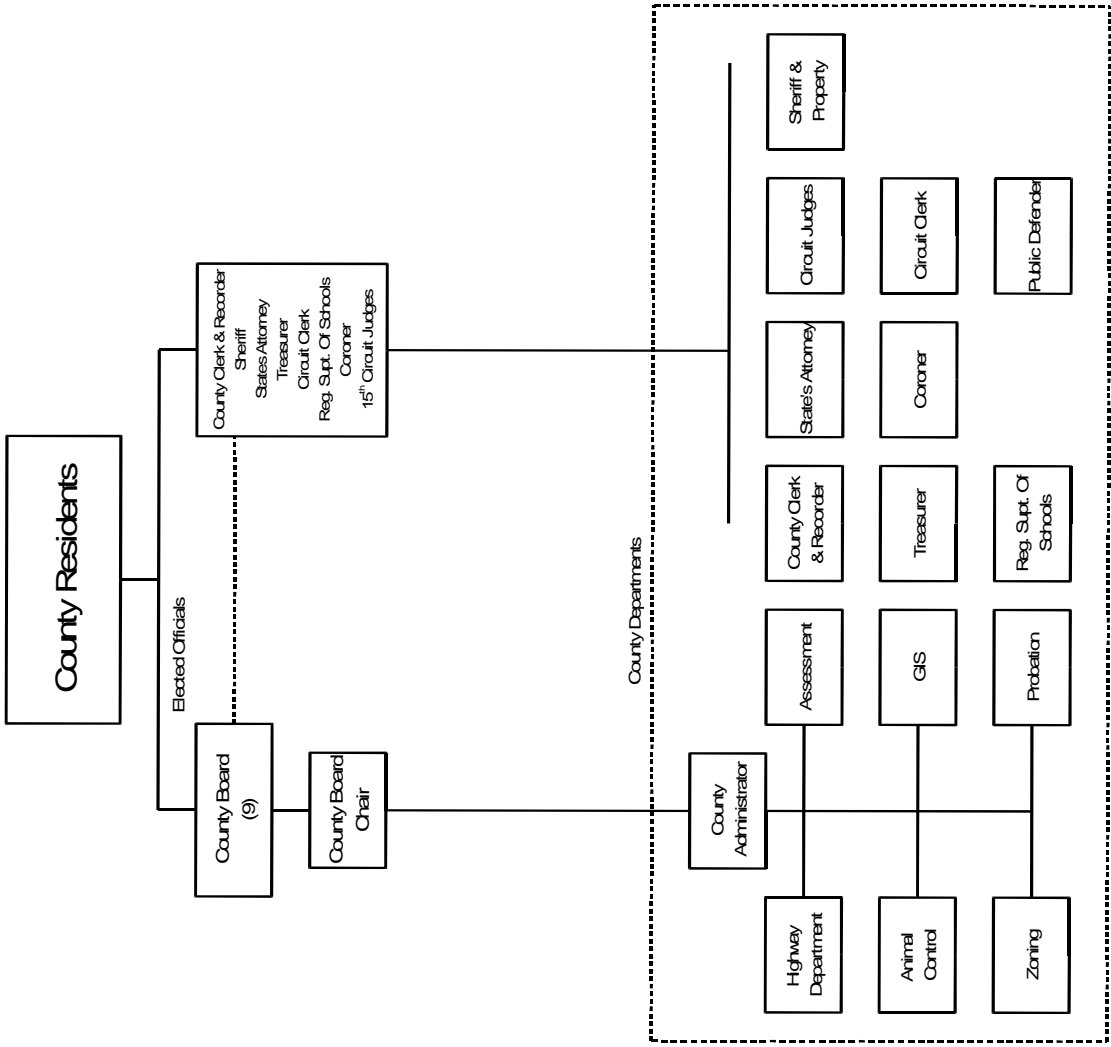
The following document contains the Appropriation, Annual Budget and Tax Levy Ordinances for Carroll County, Illinois. Two actual documents are being approved by the County Board within this document. They are the Combined Budget and Appropriations Ordinance and the Tax Levy Ordinance. Within the pages 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, 2012 to November 30, 2013.

Combined Budget and Appropriations Ordinance

All funds being appropriated by the County are listed by fund starting on page 8. The budget by fund is then broken out listing revenues and expenses that are anticipated for the fiscal year. Currently Carroll County has fifty seven funds making up the full County Budget and can be found between pages 8 and 96. The Budget as presented is in a modified accrual format.

Tax Levy Resolution

Funds needed by the County as planned for in this budget from property taxes, will be approved and levied through a resolution on page 97. Each levy is limited by State Statute and if the combined total aggregate levy exceeds an increase of 5% or more then a Truth in Taxation Hearing is required. The 2012 Tax levy resolution as presented will not exceed this threshold.



Legend:

.....
Financial/Budget & Review

Jurisdiction/Responsibility

- Committees & Boards
- Senior Services
 - Black Hawk R&D VAC
 - Hotel/Motel Tax Board
 - Tri Counties COEDC Extension
 - Health Department
 - Historical Society
 - CASA
 - Jo-Carroll LRA
 - Tri-Township Airport 708
 - Emergency Services (ESDA) Port District

Zoning Board of Appeals

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, 2012, through November 30, 2013.

Fund	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Appropriation 2012	Appropriation 2013	Percent Inc./Dec. 2012 to 2013
11 General County	3,441,569	3,340,524	3,642,916	3,666,268	101%
13 Bridge Aid	286,752	1,478,943	2,260,000	669,000	30%
14 County Highway	941,149	1,029,087	1,098,748	955,746	87%
15 Township Motor Fuel	806,250	832,000	832,000	728,000	88%
16 County Motor Fuel	469,325	584,642	611,435	725,058	119%
17 TWP County Bridge	0	186,914	364,000	240,000	66%
18 Matching	9,598	215,819	569,000	813,000	143%
19 Social Security	226,818	212,957	212,957	236,253	111%
20 Illinois Municipal Retirement	374,248	389,409	400,252	396,254	99%
21 Law Library	5,761	3,500	3,500	3,500	100%
22 Court Automation	10,747	11,407	11,407	11,407	100%
23 County Recorder's Automation	12,313	17,500	27,500	35,500	129%
24 Non Resident Heir	1290	0	200	37	19%
26 Community Mental Health	322,825	321,758	321,758	310,320	96%
27 Animal Control	6,065	7,490	7,790	18,490	237%
28 Electronic Monitoring	0	0	0	0	#DIV/0!
29 Vital Records Automation	1,373	1,500	1,500	1,500	100%
30 Senior Citizens Fund	86,667	77,613	77,613	77,447	100%
31 DUI Enforcement Equipment	28,869	0	0	14,000	#DIV/0!
32 Probation Service Fee	19,048	19,649	23,000	21,000	91%
34 Liability Insurance	150,113	119,933	121,033	121,625	100%
35 Payroll Escrow	0	0	0	0	#DIV/0!
36 Payroll	0	0	0	0	#DIV/0!
37 Public Safety Tax	286,964	315,000	320,000	280,000	88%
38 Treasurer Fee	-	0	0	0	#DIV/0!
39 Tax Sale Automation	1,454	2,500	2,500	5,000	200%
40 Tourism Promotion (Hotel Motel)	45,353	37,580	62,200	42,000	68%
41 911 Fund	208,671	218,542	220,400	213,300	97%
42 Drug Fines	4856.87	0	8000	3000	38%
43 Court Security Fee	13,457	24,724	36,724	45,724	125%
44 Geographic Information Systems	45,284	48,086	49,245	52,775	107%
45 States Attorney Task Force	7,571	8,878	18,399	18,099	98%
46 Rental Housing	24921	24000	24000	21948	91%
47 Document Storage Fee	7,418	11,618	11,200	11,683	104%
48 States Attorney Continuing Ed. Resolution	0	7	0	7	#DIV/0!
49 Maint. and Child Support Collection	6,472	13,621	18,227	18,227	100%

50 Circuit Clerk	625,417	573,000	573,000	573,000	100%
52 GIS Resolution Fee	35,000	35,000	35,000	35,000	100%
53 States Attorney VOCA	16,165	16,686	16,758	18,035	108%
54 County Health	367,869	384,903	397,768	442,525	111%
55 Grants Fund	38,084	152,227	28,631	0	0%
56 Pet Population Control	0	1,200	14,596	2,000	14%
57 Circuit Clerk Operation and Adm.	0	0	0	0	#DIV/0!
58 Squad Car Acq. And Maint.	0	0	0	0	#DIV/0!
59 Victims Impact	0	500	750	1,000	133%
62 Tax Redemption	364,321	465,000	400,500	400,005	100%
63 Death & Fetal Death Fees	1,752	2,000	1,900	1,900	100%
64 Clerk and Records Fee	282,216	318,450	283,087	314,450	111%
65 Inheritance Tax	7,361	41	0	0	#DIV/0!
66 Sheriff's Fees	52,690	33,000	33,000	35,000	106%
67 Prisoner Commissary	16,208	15,000	20,000	20,000	100%
68 Sheriff Trust Account	95,788	190,000	50,000	100,000	200%
70 Probation Restitution	2,061	2,426	1,900	2,100	111%
71 Marriage	3	18	150	0	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%
	9,856,249	11,842,655	13,312,548	11,790,026	

Less Interfund Transfers Out

11 General County	115,000	50,000	50,000	10,000	20%
19 Social Security	14,433	14,500	14,500	14,700	101%
20 Illinois Municipal Retirement	22,576	22,576	22,576	25,662	114%
22 Court Automation	0	795	795	795	100%
23 County Recorder's Automation	6,000	6,000	6,000	6,000	100%
32 Probation Service Fee	8,027	8,649	10,110	15,000	148%
34 Liability Fund	40,000	10,000	10,000	10,000	
37 Public Safety Tax	273,700	295,000	300,000	280,000	93%
40 Tourism Promotion (Hotel Motel)	1,465	1,300	1,500	1,300	87%
41 911 Fund	101,556	101,300	104,900	71,800	68%
45 States Attorney Task Force	3,470	738	2,459	2,459	100%
49 Maint. and Child Support Collection	2,992	3,121	3,127	3,127	100%
50 Circuit Clerk	0	3,000	3,000	3,000	100%
52 GIS Resolution Fee	35,000	35,000	35,000	35,000	100%
57 Circuit Clk. Oper. & Admin.	0	0	0	0	#DIV/0!
58 Squad Car Acquisition and Maint.	0	0	0	0	#DIV/0!
62 Tax Redemption	11	5	500	5	1%
64 Clerk and Recorder Fees	236,898	266,590	237,951	262,590	110%
Transfers Out	861,128	818,574	802,418	741,438	
Net appropriations	8,995,121	11,024,082	12,510,130	11,048,588	

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

Section Two: Budget By Funds

General Fund Description and Summary

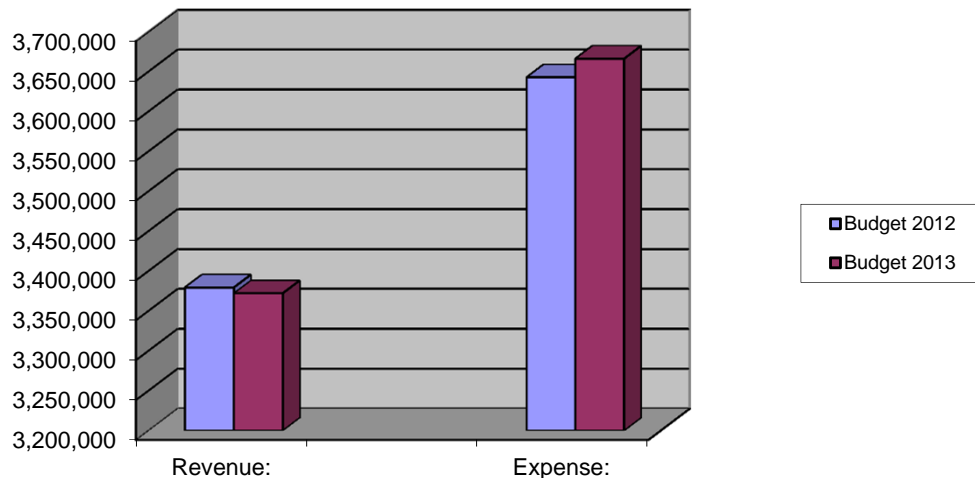
The General Fund accounts for several County Departments and services provided by the County. Operational funds, in full or in part, for the County Clerk and Recorder, Treasurer, Administration, County Board, Zoning, Supervisor of Assessments, Sheriff, Circuit Clerk, Animal Control, Coroner, Judicial,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

This years budget challenge for the County is due to two major income factors. First the stagnant or 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.

Summary for Budget Year Ending November 30, 2013:

	<u>Budget 2012</u>	<u>Budget 2013</u>
Revenue:	3,379,415	3,372,092
Expense:	3,642,916	3,666,268

General Fund Budget Comparison

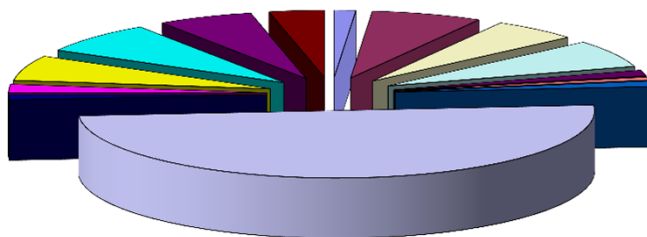


Full-Time Salaries---Defined as those that receive retirement benefits including overtime wages.

	Budget 2012	Budget 2013
Courthouse	27,446	28,251
Assessment	142,229	145,840
Treasurer	145,771	113,474
Clerk and Recorder	134,796	138,499
Zoning	28,934	29,802
Coroner	14,000	15,000
Animal Control	26,078	26,845
Sheriff	1,044,099	1,051,026
Emergency Services	25,739	26,511
Public Defender	40,957	42,186
Probation	122,669	126,349
States Attorney	206,734	158,553
Circuit Clerk	122,947	125,038
Administrator	70,338	72,448
	<u>2,152,736</u>	<u>2,099,821</u>

Precent Salary Increase General Fund Non-Union and Un-Negotiated Union 3.00%
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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, 2,011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3001 REAL ESTATE TAX COLLECTION	945,379	858,692	858,662	860,000	100%
3002 MOBILE HOME TAX COLLECTION	722	800	1,000	800	80%
3003 PERSONAL PROPERTY REPLACEMENT	105,883	138,940	150,000	138,941	93%
3005 FEES-TREASURERS	5,245	4,500	4,500	4,500	100%
3008 STATES ATTORNEY REIMBURSEMENT	113,461	122,916	113,461	132,371	117%
3009 STATE-GRANTS IN AID	45,597	48,000	48,000	48,000	100%
3010 STATE-PROB SALARY SUBSIDY	7,000	8,000	8,000	8,000	100%
3011 STATE SOA SALARY REIM	19,206	22,000	15,000	24,000	160%
3012 STATE ESDA FUND REIM	21,574	15,000	15,000	18,000	120%
3013 STATE INCOME TAXES	561,112	568,826	540,000	540,000	100%
3014 STATE ELEC JUDGE REIM	8,505	4,500	4,500	4,500	100%
3015 INHERITANCE TAX INCOME	442	19,345	450	0	0%
3016 STATES ATTORNEY FEES	4,580	5,000	5,100	5,000	98%
3017 FINES - CIRCUIT CLERK	80,104	71,000	77,000	77,000	100%
3018 PUBLIC DEFENDER INCOME	13,040	13,000	13,000	13,000	100%
3019 SALE OF PLAT BOOKS	3,964	0	0	0	#DIV/0!
3020 COUNTY 1% SALES TAX	93,850	95,000	91,000	94,000	103%
3021 COUNTY .25% SALES TAX	337,141	335,000	333,000	340,000	102%
3027 INTEREST EARNED	4,851	4,400	6,000	5,000	83%
3029 TRANS FROM 49 & 50 - INT	0	3,130	3,130	3,130	100%
3030 INTEREST-CO COLL/DELINQ/INLIEU	47	50	50	50	100%
3031 ZONING & PERMIT INCOME	11,040	14,000	10,000	13,000	130%
3032 JUDICIAL FUND - RESOLUTIONS	3,452	2,800	3,000	3,000	100%
3034 EMPLOYEES INS REIMBURSEMENTS	13,691	8,000	14,000	8,000	57%
3036 MISCELLANEOUS INCOME	100	300	300	300	100%
3037 DELINQUENT TAXES - PENALTIES	56,046	55,000	55,000	55,000	100%
3040 ILEC - WORK RELEASE INCOME	1,891	1,500	2,500	1,500	60%
3042 SOA--NOTARY FEES-INCOME	4,550	5,000	4,000	5,000	125%
3043 CABLE TV FRANCHISE FEES	10,546	12,037	10,500	12,000	114%
3044 TRANSFER FROM TOUR5% TREAS FEE	1,465	1,300	1,500	1,300	87%
3046 CORPS OF ENGINEERS--CAUSEWAY	26,928	13,000	13,000	13,000	100%
3048 TRANSFER FROM PROB SERVICE FEE	8,027	8,649	10,110	10,000	99%
3052 STATE--LOCAL USE TAX	98,065	96,000	96,000	96,000	100%
3058 TRANSFER FROM PUB SAFETY TAX	273,700	295,000	300,000	280,000	93%
3059 FEES - TRANSFER STATION	7,123	6,500	6,500	6,500	100%
3061 FOREIGN SHERIFF FEES	635	400	500	400	80%
3067 JUDGE--PLACEMENT REIMBURSEMENT	0	500	500	500	100%
3069 JAIL TELEPHONE--COLLECT CALLS	0	0	10	10	100%
3075 CIR CL--ARRESTEE'S MEDICAL FEE	1,789	1,800	1,900	1,800	95%
3077 MULTI-TOWNSHIP--ASSESSING	31,350	31,383	31,383	31,365	100%
3078 TRANSFER FROM CHD. SUP. CIR CLK	2,500	2,500	2,630	2,630	100%

Item	Actual Year Ended November 30, 2,011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3080 TRANSFER FROM 911 WGE REIM DIS	71,182	75,000	75,000	51,000	68%
3083 MINOR HOUSING	245	300	1,100	700	64%
3089 CIR CLERK--BLOOD TEST FEE	0	0	50	50	100%
3090 SHERIFF-SS INCENTIVE PAYMENT	0	2,000	1,000	1,000	100%
3091 SHERIFF--HIREBACK	2,861	750	750	750	100%
3092 TRANSFER FROM 911 INS REIMB	16,572	12,000	16,000	11,000	69%
3100 TAX SALE INDEMNITY FEES	5,480	1,500	1,500	1,500	100%
3105 US FISH/WILDLIFE-REFUGE REV SH	2,711	3,000	3,000	3,000	0%
3106 INT FROM CIR CL-DEP TO GEN FD	3,419	3,403	3,000	3,200	107%
3215 CIR CLERK--GENERAL FEE-38.675%	34,397	27,000	27,000	27,000	100%
3216 CIR CLERK-MISC INCOME	525	500	500	500	100%
3218 CO CLERK--FEES	200,163	201,000	196,822	220,890	112%
3219 SHERIFF--FEES	47,239	44,000	47,000	45,000	96%
3220 CIRCUIT CLERK--FEES	94,817	90,000	97,000	95,000	98%
3225 INSURANCE CLAIMS--GEN FD	0	0	1,000	0	0%
3230 COURTHOUSE POP MACHINE INC	1,508	1,600	1,800	1,700	94%
3236 TRANSFER OF A/P INTEREST	33	0		0	#DIV/0!
3240 REIMB--PUBLIC DEFENDER SALARY	22,025	29,246	25,000	25,000	100%
3246 RIEM--EARLY VOTER	2,319	0	0	0	#DIV/0!
3252 TRAN FRM ST ATTY CONT ED	0	7	7	0	0%
3260 HIGHLAND C C -RENT-PTE	1,100	1,200	1,200	1,200	100%
3282 TRANS FROM PROB SER.-SALARY REIM	5,000	5,000	5,000	5,000	100%
3283 TRAN FRM 62-5400 TAX REDEMP	11	5	500	5	
3284 TRAN FRM 63-5400 DEATH SUR	0	0	0	0	
3285 TRAN FRM 64-5400 CL/REC FEES	19	4,000	4,000	0	
3301 TRANSFER FROM F23--CLERK SALARY	5,000	5,000	5,000	5,000	100%
TRANSFER FROM F23 FD--REC FEES	6,000	6,000	6,000	6,000	100%
3306 TRANSFER FROM LIABILITY FUND 34	40,000	10,000	10,000	10,000	100%
3275 SHERIFF-INT-TIME-CAPSULE/CD			0		#DIV/0!
TRANSFER FROM FUND 47-WAGES				443	
TOTAL REVENUE	3,487,223	3,416,279	3,379,415	3,372,092	

General Fund EXPENSES

11

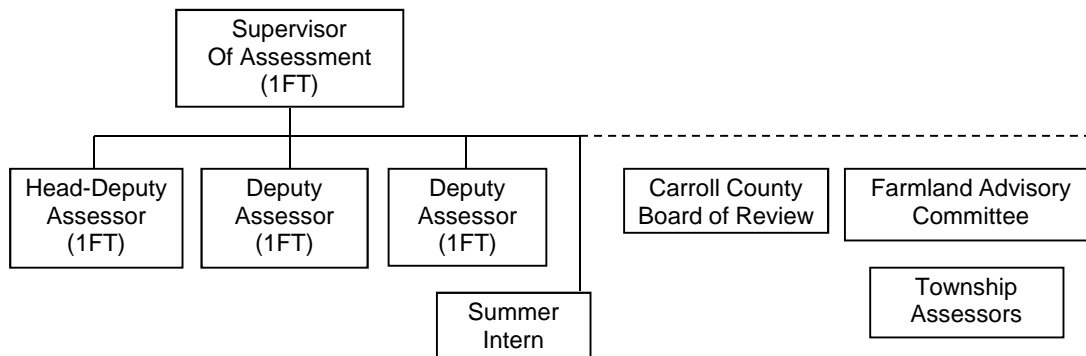
Item		Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
00						
5040	BANK SERVICE CHARGE	0				
01	COURTHOUSE UPKEEP					
5002	JANITOR	26,214	26,846	26,846	27,651	103%
5003	REPAIRS & MAINTENANCE	28,502	30,000	30,000	30,000	100%
	COURTHOUSE iFIBER LEASE				4,200	#DIV/0!
	iFIBER LEASE				700	#DIV/0!
	HIGHWAY		4,000	7,000		
	COURTHOUSE UPKEEP CONT.	54,717	60,846	63,846	62,551	
5004	UTILITIES--ELECTRICITY & WATER	56,580	56,000	56,000	56,000	100%
5005	UTILITIES--TELEPHONE	25,967	26,000	27,000	26,500	98%
5006	UTILITIES--GAS	7,137	8,000	15,000	13,000	87%
5008	CARPETING & COURTYARD	119	1,000	1,000	1,000	100%
5026	HVAC MAINTENANCE CONTRACT	22,492	23,000	23,000	23,510	102%
5436	COURTHOUSE IMP-CIP TUCK POINT	27,468	20,000	20,000	20,000	100%
	COURTHOUSE IMP-CIP PHONE SYS		0	0	0	#DIV/0!
5437	PART-TIME JANITOR	8,450	9,000	11,938	12,296	103%
5438	JANITOR OVERTIME	0	600	600	600	100%
6027	HEALTH/LIFE INSURANCE	6,388	6,226	6,226	5,963	96%
	DEPT. SUBTOTAL	154,601	149,826	160,764	158,869	
02	SUPPLIES AND RENTALS					
5319	RENTALS & LEASE	6,324	9,000	9,000	9,000	100%
5323	PRINTING, SUPPLIES & POSTAGE	9,032	10,000	10,000	10,000	100%
5451	DEVENET LEASE	20,473	21,231	21,231	21,231	100%
	DEPT. SUBTOTAL	35,828	40,231	40,231	40,231	
03	OFFICE EQUIPMENT AND MAINTENANCE					
5025	OFFICE EQUIPMENT MAINTENANCE	5,461.2	8,000	8,000	8,000	100%
	DEPT. SUBTOTAL	5,461	8,000	8,000	8,000	
04	COUNTY BOARD SERVICIES					
5320	PER DIEM ALLOWANCE	20,400.00	20,000	28,000	24,000	86%
5422	TRAVEL, DUES & SUPPLIES	3,636.22	3,500	3,500	3,500	100%
	DEPT. SUBTOTAL	24,036	23,500	31,500	27,500	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
05 SUPERVISOR OF ASSESSMENTS					
5009 CLERKHIRE SALARIES	81,406	83,429	83,429	85,940	103%
5012 TRAVEL	2,490	3,500	5,000	5,000	100%
5014 EDUCATION	952	980	1,200	1,800	150%
5017 INDUSTRIAL APPRAISAL CONTRACT	0	1,250	3,000	3,000	100%
5018 FARMLAND ADVISORY COM	134	240	250	250	100%
5024 DUES	325	350	350	350	100%
5027 APPRAISAL SOFTWARE	10,700	10,850	11,000	11,000	100%
ASSESSOR/GIS WEB	0	0	0	2,485	#DIV/0!
5310 SALARY--SOA	45,127	47,800	47,800	48,900	102%
5321 CLERKHIRE--OVERTIME PAY	6,612	8,000	11,000	11,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	12,157	17,000	20,000	20,000	100%
6027 HEALTH/LIFE INSURANCE	24,489	23,699	23,699	22,802	96%
DEPT. SUBTOTAL	184,392	197,098	206,728	212,527	

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	2013-13 Hourly Rate	Current Yearly Salary	2012-13 Yearly Salary
Head-Deputy Assessor	16.88	17.39	30,722	31,650
Deputy Assessor	16.88	17.39	30,722	31,650
Deputy Assessor	12.08	12.44	21,986	22,641
			83,429	85,940

General Fund EXPENSES

11

Item		Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
06	BOARD OF REVIEW					
5012	TRAVEL	84	300	600	600	100%
5014	EDUCATION	200	200	200	300	150%
5311	SALARY--BOARD OF REVIEW	9,083	9,000	9,000	9,000	100%
5323	PRINTING, SUPPLIES & POSTAGE	996	800	1,850	1,700	92%
	DEPT. SUBTOTAL	10,363	10,300	11,650	11,600	
07	ELECTIONS					
5019	JUDGES, BALLOTS & SUPPLIES	120,155	110,000	110,000	110,000	100%
5020	CLERK'S OFFICE OVERTIME	1,692	4,000	4,000	4,000	100%
5021	MOTOR VOTER REGISTRATION	1,827	4,000	4,000	4,000	100%
5022	HELP AMERICA VOTE ACT	2,896	7,000	7,000	7,000	100%
	DEPT. SUBTOTAL	126,571	125,000	125,000	125,000	
08	BONDS - COUNTY OFFICERS					
5328	BONDS FOR COUNTY OFFICERS	678	1,000	1,000	1,000	100%
	DEPT. SUBTOTAL	678	1,000	1,000	1,000	
09	PERMANENT REGISTRATION					
5329	PERMANENT REGISTRATION	5,919	6,000	6,000	6,000	100%
	DEPT. SUBTOTAL	5,919	8,000	6,000	6,000	
10	ACCOUNTING SERVICE & AUDIT					
5023	ACCOUNTING SERVICE & AUDIT	23,750	28,500	31,500	32,025	102%
	DEPT. SUBTOTAL	23,750	28,500	31,500	32,025	
11	REIMBURSABLE INS - SEE #11-3034					
6049	REIMBURSABLE INS-SEE #11-3040	13,691	8,000	14,000	8,000	57%
	DEPT. SUBTOTAL	13,691	8,000	14,000	8,000	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
12 COUNTY TREASURER					
5009 CLERKHIRE SALARIES	95,382	97,971	97,971	64,574	66%
5314 PART TIME				10,000	
5010 DUES	150	150	150	150	100%
5012 TRAVEL	160	150	250	250	100%
5014 EDUCATION	315	0	350	350	100%
5323 PRINTING, SUPPLIES & POSTAGE	18,069	0	24,000	24,000	100%
6002 SALARY--TREASURER	45,127	22,000	47,800	48,900	102.3%
ONLINE TAXES			0	3,000	#DIV/0!
6027 HEALTH/LIFE INSURANCE	24,489	47,800	23,699	17,189	73%
DEPT. SUBTOTAL	183,692	23,699	194,220	168,413	

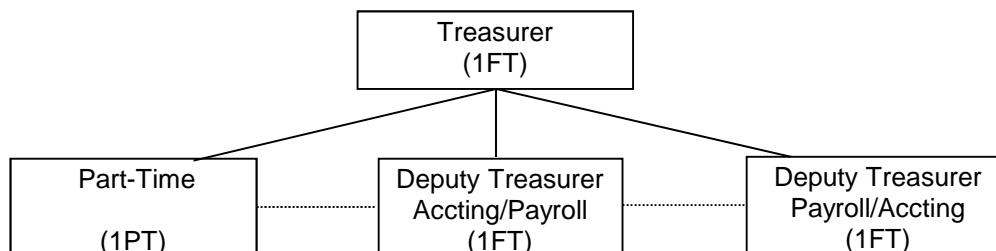
The County Treasurer's Office has the following responsibilities:

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

Full-Time Equivalent Positions

3

Department Organizational Chart



Contractual Employees: Carpenters Union No. 790 Salaries

Position	Current Hourly Rate	2011-12	Current Yearly Salary	2011-12 Yearly Salary	
Deputy Treasurer-Collector (35 hrs/wk)	19.39		35,289.80	0.00	0
Deputy Treasurer-Accting/Payroll(35 hrs/wk)	17.56	18.09	31,959.20	32,923.80	1.03018
Deputy Treasurer-Payroll/Accting(35 hrs/wk)	16.88	17.39	30,721.60	31,649.80	1.03021
			97,970.60	64,573.60	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
13 COUNTY CLERK AND RECORDER					
5009 CLERKHIRE SALARIES	84,676	86,996	86,996	89,599	103%
5010 DUES	420	420	420	420	100%
5012 TRAVEL	1,223	750	750	750	100%
5014 EDUCATION	1,345	650	650	650	100%
5323 PRINTING, SUPPLIES & POSTAGE	7,484	9,000	9,000	9,000	100%
6027 HEALTH/LIFE INSURANCE	24,489		23,699	22,802	96%
6031 RECORDERS-TRANSACTION FEE	12,434	13,500	13,500	13,500	100%
6068 DEED STAMPS	72,062	60,000	60,000	60,000	100%
6074 SALARY-COUNTY CLERK	45,127	47,800	47,800	48,900	102%
DEPT. SUBTOTAL	249,261	219,116	242,815	245,621	

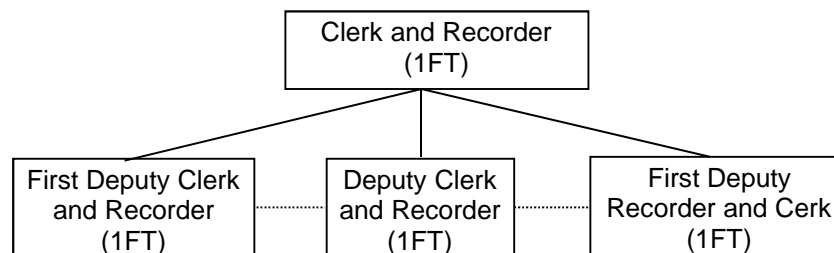
Department Discription:

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)	16.10	16.58	29,302.00	30,175.60
First Deputy Recorder and Clerk (35 hrs/wk)	15.81	16.28	28,774.20	29,629.60
Deputy Clerk and Recorder (35 hrs/wk)	15.89	16.37	28,919.80	29,793.40
			86,996.00	89,598.60

General Fund EXPENSES

11

Item		Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
14	CAPITAL EQUIPMENT PURCHASE					
6032	CAPITAL EQUIPMENT PURCHASE	0	0	0	0	#DIV/0!
	DEPT. SUBTOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
15	CONTINGENCY					
5352	CONTINGENCY	0	0	6,000	6,000	100%
	DEPT. SUBTOTAL	<u>0</u>	<u>0</u>	<u>6,000</u>	<u>6,000</u>	
16	LITIGATION EXPENSE					
6034	LITIGATION EXPENSE	69,657	0	10,000	10,000	100%
	DEPT. SUBTOTAL	<u>69,657</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
17 ZONING					
5010 DUES	60	60	200	200	100%
5011 TRAINING--ZONING	336	500	700	700	100%
5012 TRAVEL	817	800	1,500	1,500	100%
5323 PRINTING, SUPPLIES & POSTAGE	802	800	1,000	1,000	100%
5423 TRAVEL--BOARD OF APPEALS	198	350	950	950	100%
6027 HEALTH/LIFE INSURANCE	66	72	100	100	100%
6035 BOARD OF APPEALS	850	1,750	2,000	2,000	100%
6041 NOXIOUS WEED ADMINISTRATION	0	480	500	500	100%
6042 PUBLICATIONS	912	1,000	1,200	1,200	100%
6075 ZONING-SALARY (1FT)	27,330	28,934	28,934	29,802	103%
DEPT. SUBTOTAL	31,371	34,746	37,084	37,952	

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, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
18 CORONER					
5010 DUES	325	300	300	300	100%
5012 TRAVEL	538	800	800	800	100%
5323 PRINTING, SUPPLIES & POSTAGE	90	500	500	500	100%
6003 DEPUTY CORONER--SALARIES	1,200	1,800	1,800	1,800	100%
6013 CORONER TRAINING CLASSES	415	800	800	800	100%
6038 AUTOPSIES	7,994	5,900	5,900	5,900	100%
6058 SALARY-CORONER	13,520	14,500	14,000	15,000	107%
6069 COURT REPORTER	0	250	500	500	100%
DEPT. SUBTOTAL	24,082	24,850	24,600	25,600	

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

19 DOG CATCHER (Animal Control)

5014 EDUCATION	1,200	1,300	1,300	1,300	100%
5323 PRINTING, SUPPLIES & POSTAGE	1,974	2,200	2,200	2,500	114%
6027 HEALTH/LIFE INSURANCE	6,388	6,226	6,226	5,963	96%
6039 AUTO, TELEPHONE & SUPPLIES	3,615	3,700	3,700	3,900	105%
6059 SALARY-DOG CATCHER	25,619	25,578	25,578	26,345	103%
6061 PART-TIME SALARY	2,046	1,800	2,000	2,000	100%
6062 OVERTIME FOR FULL-TIME EMPL	0	0	500	500	100%
6072 PETTY CASH-SMALL ITEMS	600	600	600	600	100%
6078 UNIFORMS	400	400	400	400	100%
7055 CELL PHONE	0	0	0	600	#DIV/0!
DEPT. SUBTOTAL	41,842	41,804	42,504	44,108	

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

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
20 COUNTY SHERIFF					
5010 DUES	620	800	800	800	100%
5012 TRAVEL	699	1,000	1,000	1,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	12,689	12,000	13,500	13,500	100%
6005 SALARY--CHIEF DEPUTY	47,507	50,643	50,643	52,162	103%
6014 HIREBACK PAY	362	2,000	3,000	2,500	83%
6027 HEALTH/LIFE INSURANCE	164,317	165,696	165,696	143,110	86%
6037 WEAPONS & AMMO *	1,784	2,000	2,000	2,200	110%
6044 SQUAD CARE MAINTENANCE *	12,739	12,500	12,500	13,000	104%
6046 UNIFORMS *	6,660	10,000	10,000	10,000	100%
6047 RADIO CONTRACT & REPAIRS	1,888	2,000	2,000	2,000	100%
6048 TRAINING FEES *	3,971	5,500	6,000	5,500	92%
6051 SHERIFF--FUEL *	38,848	35,000	35,000	35,000	100%
6052 EXTRADITION EXPENSE	1,279	1,500	1,500	1,500	100%
6053 HOLIDAY PAY--Deputies,Jailers,Disp	25,061	42,000	42,092	42,000	100%
6054 HOLIDAY PAY--Dispatchers	15,205		0		#DIV/0!
6060 SALARY-SHERIFF	53,143	56,200	56,200	57,400	102%
6064 DEPUTIES--FOP SALARIES *	277,593	287,150	287,150	295,562	103%
6065 DEPUTIES--FOP OVERTIME *	23,961	28,613	28,613	29,000	101%
6066 SHERIFF--OTHER SALARIES	11,444	11,739	11,739	12,091	103%
6067 OTHER SALARIES--P/T PAY	7,733	8,000	12,000	9,000	75%
P/T DISPATCH				20,000	
6073 DIETING OF PRISONERS	38,396	40,000	40,000	47,200	118%
6076 CT SECURITY SALARY (40%)	8,487	11,000	11,000	11,000	100%
6077 PRISONER HOUSING-OUT OF CTY	0	1,000	2,000	2,000	100%
6079 JAILERS--FOP SALARIES	207,480	214,632	214,632	221,125	103%
6080 DISPATCH--FOP SALARIES	297,216	312,100	312,100	298,079	96%
6081 JAILERS--FOP OVERTIME	14,250	14,170	14,170	15,445	109%
6082 DISPATCH--FOP OVERTIME	14,698	18,000	23,760	25,661	108%
6083 INVESTIGATOR ON CALL	0	0	400	400	100%
6084 PRISONER DENTAL	66	500	1,000	1,000	100%
6085 PRISONER MEDICAL	4,527	5,000	9,000	8,000	89%
6086 PRISONER PRESCRIPTION	2,601	5,000	5,000	5,000	100%
6087 PRISONER GENERAL CARE	3,956	5,000	9,500	9,000	95%
6253 K-9 MAINTENANCE	188	0	0	0	#DIV/0!
6050 K-9 OFFICER STIPEND	-173	0	0	0	#DIV/0!
DEPT. SUBTOTAL	1,299,194	1,360,743	1,383,995	1,391,236	101%
21 VILLAGE OF THOMSON					
7049 THOMSON--POLICING CAUSEWAY	25,028	11,000	11,000	11,000	100%
DEPT. SUBTOTAL	25,028	11,000	11,000	11,000	

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

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

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

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

The Chief-Deputy is a Non-Union Employee

The Sheriff's Secretary is a Non-Union Employee

Seven Various Part-Time Non-Union Positions

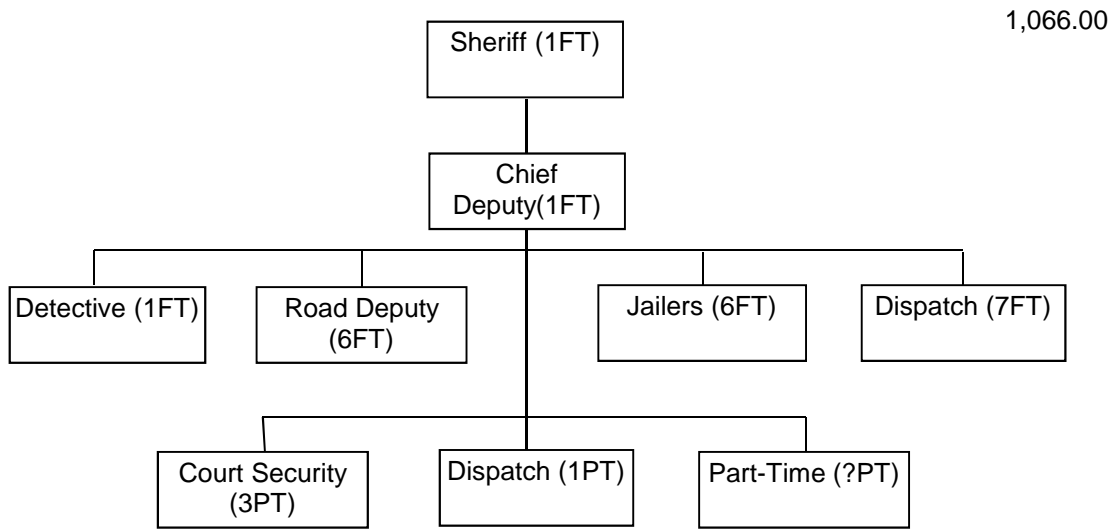
Two Non-Union Janitor Maintenance

Three Non-Union Part-Time Court Security

Contractual Employees:

Illinois Federal Order of Police Labor Council: Salaries

Position			Current Yearly Salary	2011-12 Yearly Salary	
Detective			42,450	43,676	102.9%
Road Deputy			45,950	47,235	102.8%
Road Deputy			39,950	41,134	103.0%
Road Deputy			47,450	48,760	102.8%
Road Deputy			38,950	40,117	103.0%
Road Deputy			34,950	36,049	103.1%
Road Deputy	Deputies Sal	287,150.00	37,450	38,591	103.0%
Jailer			35,575	36,685	103.1%
Jailer			40,575	41,769	102.9%
Jailer			36,075	37,193	103.1%
Jailer			34,575	35,668	103.2%
Jailer			34,075	35,159	103.2%
Jailer	Jailers Sal	214,450.00	33,575	34,651	103.2%
Dispatch			46,075	24,000	52.1%
Dispatch			42,575	43,803	102.9%
Dispatch			39,575	40,752	103.0%
Dispatch			39,575	40,752	103.0%
Dispatch			38,575	39,735	103.0%
Dispatch			36,075	37,193	103.1%
Dispatch			35,575	36,685	103.1%
Dispatch	TC's Sal	312,100.00	34,075	35,159	103.2%
	0.00				
			813,700.00	813,700	814,766
					100.1%



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

General Fund EXPENSES

11

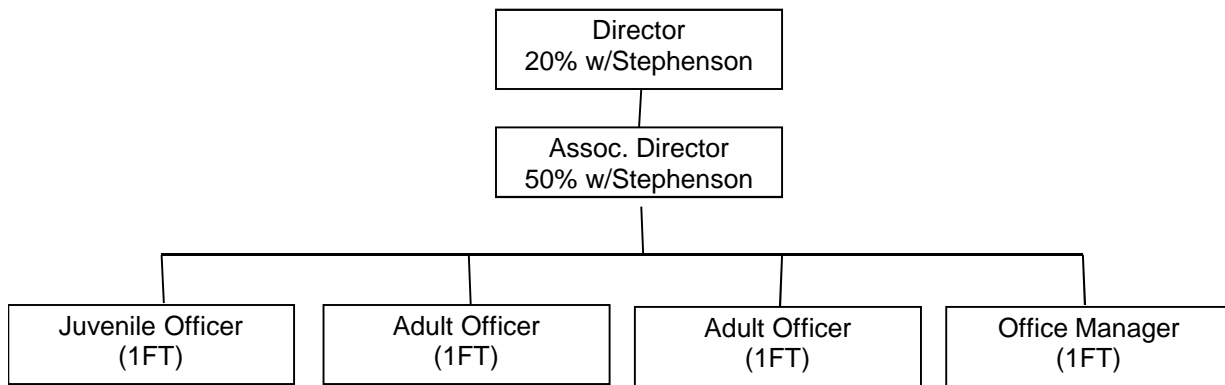
Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
22 EMERGENCY SERVICES					
5010 DUES	0	100	100	100	100%
5012 TRAVEL	1,377	1,500	1,500	1,500	100%
5323 PRINTING, SUPPLIES & POSTAGE	693	1,000	1,000	1,000	100%
7002 SALARY-EMERGENCY SERVICES	12,077	14,000	14,000	14,420	103%
7051 NEW EQUIPMENT & MAINTENANCE	1,243	3,000	3,000	3,000	100%
7052 MISC MEETING EXPENSE	1,096	3,000	3,000	3,000	100%
7055 CELL PHONE	1,128	1,000	1,000	1,000	100%
7084 SEC SALARY-ONE HALF TIME	11,444	11,739	11,739	12,091	103%
7091 COUNTY EMERGENCY EXPENSE	0				#DIV/0!
7111 TRAINING-IEMA PLEDGE	0				#DIV/0!
DEPT. SUBTOTAL	29,057	35,339	35,339	36,111	
23 JURY EXPENSES					
5323 PRINTING, SUPPLIES & POSTAGE	0	500	1,000	2,000	200%
7088 JUROR'S FEES	3,956	12,500	12,500	12,500	100%
DEPT. SUBTOTAL	3,956	13,000	13,500	14,500	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
24 PUBLIC DEFENDER					
5014 EDUCATION		299		300	
7080 SALARY-PUBLIC DEFENDER	38,399	40,957	40,957	42,186	103%
7104 DEFENDING ATTORNEY SALARY	18,270	16,000	18,750	19,313	103%
7110 JUVENILE DEFENSE ATTY--SALARY	13,659	14,069	14,069	14,491	103%
DEPT. SUBTOTAL	70,328	71,026	73,776	75,989	
25 PROBATION					
5009 CLERKHIRE SALARIES	31,562	33,646	33,646	34,655	103%
5142 CAPITAL EQUIPMENT			0	0	#DIV/0!
5323 PRINTING, SUPPLIES & POSTAGE	2,762	3,219	2,700	3,300	122%
6027 HEALTH/LIFE INSURANCE	14,891	25,000	27,616	23,852	86%
7011 CHIEF MANAGING OFFICER-TRAVEL	1,930	2,000	2,000	2,000	100%
7057 MEETING & TRAINING	0	50	0	50	#DIV/0!
7059 WORK RELEASE: DIRECTOR SALARY	39,054	41,627	41,627	42,876	103%
7065 SALARY-RESTORATIVE JUSTICE	33,404	35,604	35,604	36,672	103%
7069 DRUG TESTING	2,143	1,547	3,000	2,000	67%
7070 SOFTWARE MAINTENANCE	2,085	1,860	1,860	1,860	100%
7071 SOFTWARE & HARDWARE UPGRADE	180	318	500	500	100%
7072 CAPSTUN SUPPLIES	0	0	50	50	100%
7073 CMO TRAINING	0	700	700	700	100%
7074 ELECTRONIC MONITORING START UP	0	0	50	50	100%
7075 OFFICE EQUIPMENT REPAIR	318	750	750	1,000	133%
7078 CELLULAR PHONES	506	205	500	250	50%
7081 SALARY-PROBATION OFFICER	49,590	53,419	53,419	55,022	103%
7086 CHIEF MANAGING OFFICER SALARY	21,680	0	10,000	12,694	127%
7107 PROBATION OFFICER--TRAVEL PAY	1,930	2,000	2,000	2,000	100%
7108 WORK RELEASE DIR--TRAVEL PAY	1,930	2,000	2,000	2,000	100%
7109 RES JUSTICE COORD--TRAVEL PAY	1,930	2,000	2,000	2,000	100%
DEPT. SUBTOTAL	205,897	205,945	220,022	223,531	

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.

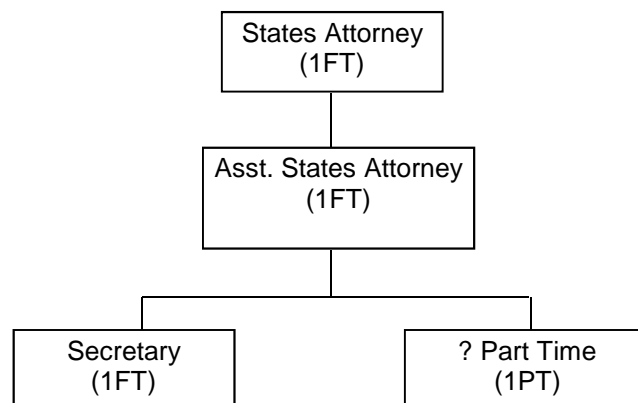


General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
26 STATES ATTORNEY					
5009 CLERKHIRE SALARIES	26,020	26,790	26,790	27,594	103%
5010 DUES	556	900	900	900	100%
5012 TRAVEL	713	700	700	700	100%
5014 EDUCATION	2,239	1,500	1,500	1,500	100%
5323 PRINTING, SUPPLIES & POSTAGE	9,087	9,500	9,500	9,785	103%
6027 HEALTH/LIFE INSURANCE	18,412	18,679	18,679	17,889	96%
7063 VACATION-SECRETARY	0	0	350	350	100%
7064 APPELLATE PROSECUTOR	14,000	7,000	7,000	7,000	5%
7068 INVESTIGATION EXPENSES	1,994	1,000	2,000	2,000	350%
7082 SALARY-STATE'S ATTORNEY	124,533	128,959	128,959	128,959	2%
7090 ASST STATE'S ATTORNEY	37,224	50,985	50,985	52,515	103%
9205 ST ATTY-SPEC ASST SALARY	0		0		#DIV/0!
DEPT. SUBTOTAL	234,777	246,013	247,363	249,191	

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

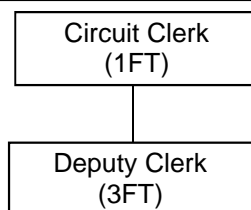
11

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
27 CIRCUIT CLERK					
5009 CLERKHIRE SALARIES	76,766	71,947	71,947	74,038	103%
5010 DUES	598	350	350	350	100%
5012 TRAVEL	481	1,000	2,000	2,000	100%
5014 EDUCATION	0	1,000	1,000	1,000	100%
5323 PRINTING, SUPPLIES	12,463	14,000	15,000	15,000	100%
5327 POSTAGE	2,770	3,014	2,000	2,500	125%
5421 CIR CLERK CLERKHIRE--O/T PAY	134	1,000	1,500	1,500	100%
6027 HEALTH/LIFE INSURANCE	19,396	23,699	23,699	22,802	96%
7083 SALARY-CIRCUIT CLERK	45,127	49,500	49,500	49,500	100%
DEPT. SUBTOTAL	157,734	165,510	166,996	168,690	

28 COURT EXPENSES - JUDGES

5323 PRINTING, SUPPLIES & POSTAGE	3,453	4,900	5,300	5,300	100%
5398 OTHER EXPENDITURES	1,485	2,500	2,500	2,500	100%
5424 DUES--JUDGE	200	400	400	400	100%
5425 DUES--ASSOCIATE JUDGE	200	200	200	200	100%
7092 ASSC JUDGE-SUPPLIES/OTHER EXP	0	200	400	400	100%
7095 REIMB TO STATE-JUD SALARY	762	800	800	800	100%
7099 JUVENILE DETENTION	4,505	6,000	10,000	8,000	80%
7105 CHIEF JUDGE FUND	900	900	900	900	100%
7106 PSYCHIATRIST	3,600	2,000	1,000	2,000	200%
DEPT. SUBTOTAL	15,105	17,900	21,500	20,500	

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)	18.93	19.46	34,452.60	35,417.20	103%
Deputy Clerk (35 hrs/wk)	10.30	10.61	18,746.00	19,310.20	103%
Deputy Clerk (35 hrs/wk)	10.30	10.61	18,746.00	19,310.20	103%
			71,944.60	74,037.60	103%

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
29 COUNTY EDUCATION SVCS REGION					
7102 SHARED COSTS-JODAVIESS & STEPH	17,865	18,329	18,329	18,329	100%
7103 SHARED RENT-JODAVIESS & STEPH	2,614	3,116	3,116	3,116	100%
DEPT. SUBTOTAL	20,479	21,445	21,445	21,445	
30 COUNTY ADMINISTRATOR					
5010 DUES	443	600	700	700	100%
5012 TRAVEL	502	1,000	1,000	1,000	100%
5014 EDUCATION	880	1,000	1,100	1,100	100%
5323 PRINTING, SUPPLIES & POSTAGE	912	700	700	700	100%
6027 HEALTH/LIFE INSURANCE	6,388	6,226	6,226	5,963	96%
7055 CELL PHONE	0	600	600	600	100%
8002 SALARY-COUNTY ADMINISTRATOR (1FT	66,088	70,338	70,338	72,448	103%
DEPT. SUBTOTAL	75,213	80,464	80,664	82,511	
31 FINANCIAL SOFTWARE					
5431 SOFTWARE SUPPORT/OFF SITE BACK	4,392	5,000	5,000	7,700	154%
8185 FINANCIAL SOFTWARE PKG (1 OF 1	0		0		#DIV/0!
DEPT. SUBTOTAL	4,392	5,000	5,000	7,700	
32 MISCELLANEOUS					
8201 PURCHASE POP-CTHSE POP MACH	1,154	1,400	1,400	1,400	100%
8202 ECONOMIC DEVELOP. (TCEDA & other)	10,000	0	0	0	#DIV/0!
8204 R C & D--DUES	500	500	500	500	100%
8205 R C & D--GRANT	3,652	3,398	3,398	3,398	100%
8206 WASTE MANAGEMENT-AGENCY COOP	7,000	7,000	7,000	7,000	100%
8209 VFW AMBULANCE SERVICE	2,500	2,500	2,500	2,500	100%
8211 SOIL & WATER CONSERVATION	4,000	5,000	5,000	5,000	100%
8224 HIGHWAY FD-REFUGE REV SHARING	1,356	2,000	2,000	2,000	#REF!
8231 SCALES MAINT.		1,200	1,200	1,200	100%
8528 WEST CARROLL - REFUGE REV SHA	1,356	2,000	2,000	2,000	#REF!
8543 SALES TAX REBATE			5000	5000	100%
DEPT. SUBTOTAL	31,517	24,998	29,998	29,998	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
34 VETERANS ASSISTANCE					
5010 DUES	166	250	250	250	100%
5323 PRINTING, SUPPLIES & POSTAGE	1,578	1,600	1,600	1,600	100%
7066 PRINT-SUPP-BOOKS-PERIODICALS	64	0	0	0	#DIV/0!
9190 VETERAN ASST--WAGES (1 PT)	5,279	6,427	6,427	8,320	129%
2nd VETERAN ASST--WAGES (1 PT)	0	0	0		#DIV/0!
9193 MILEAGE & TRAINING	1,539	1,500	1,500	1,500	100%
9198 VETERANS ASSISTANCE	9,890	14,000	15,000	15,000	100%
9201 EQUIPMENT	1,016	1,200	1,200	1,200	100%
DEPT. SUBTOTAL	19,533	24,977	25,977	27,870	
36 WEBSITE					
8529 COUNTY WEB SITE	1,700	1,500	1,500	1,500	100%
DEPT. SUBTOTAL	1,700	1,500	1,500	1,500	
37 CAPITAL IMPROVEMENTS					
8530 CAPITAL IMPROVEMENT					#DIV/0!
CIRCUIT CLERK SERVER			25,000	25,000	
FLYOVER PHOTO TRANS TO GIS		10,000	10,000	10,000	
CLERK COPIER	7,748	7,748	8,000		
ASSESMENT 2 COMP. AND 1 PRINTER		2,400	2,400		
SHERIFF'S 2 COMPUTERS		2,000	2,000		
TREASURERS FINANCIAL SERV/SOFT				9,500	
DEPT. SUBTOTAL	7,748	22,148	47,400	44,500	
39 Health Insurance					
6025 HEALTH INS ADMINISTRATIVE FEE	0	4,000	0	4,000	#DIV/0!
6026 SELF-INSURANCE PORTION		25,000		25,000	
DEPT. SUBTOTAL	0	29,000	0	29,000	
TOTAL GENERAL FUND EXPENSES	3,441,569	3,340,524	3,642,916	3,666,268	101%
NET CHANGE IN FUND BALANCE (REV/EXP)	45,655	75,754	-263,501	-294,176	
FUND BALANCE, BEGINNING OF YEAR	1,652,623	1,698,278	1,698,278	1,774,032	
FUND BALANCE, END OF YEAR	1,698,278	1,774,032	1,434,777	1,479,856	Fund Bal 40.4%

Bridge Aid Fund

13

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3001 REAL ESTATE TAX COLLECTION	176,159	161,241	161,236	160,000	99%
3002 MOBILE HOME TAX COLLECTION	134	125	150	125	83%
3027 INTEREST EARNED	2,891	2,495	3,000	2,000	67%
3144 REVENUE FROM TOWNSHIP WORK	98,694	1,246,546	1,960,000	439,000	22%
3099 2011 FHWA FLOOD REIM.		6,863			
TOTAL REVENUE	277,879	1,417,270	2,124,386	601,125	
5112 REIMBURSEMENTS	116,474	1,174,438	1,960,000	439,000	22%
5114 AID TO TWPS IN BLDING BRIDGES	170,278	304,505	300,000	230,000	77%
CAPITAL OUTLAY	0		0		#DIV/0!
TOTAL EXPENSES	286,752	1,478,943	2,260,000	669,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	-8,873	-61,673	-135,614	-67,875	
FUND BALANCE, BEGINNING OF YEAR	450,089	441,216	441,216	379,543	
FUND BALANCE, END OF YEAR	441,216	379,543	305,602	311,668	

Unknown/Last years

PROJECT WORKSHEET

REVENUE

3144

XX TOWNSHIP - BRIDGE	\$270,000
GALENA ST. BRIDGE	\$119,000
VARIOUS TWP CULVERT	\$50,000
TOTAL	\$439,000

EXPENSE

5112

XX TOWNSHIP - BRIDGE	\$270,000
GALENA ST. BRIDGE	\$119,000
VARIOUS TWP CULVERT	\$50,000
TOTAL	\$439,000

5114

XX TOWNSHIP - BRIDGE	\$30,000
GALENA ST. BRIDGE	\$0
VARIOUS TWP CULVERT	\$50,000
VARIOUS CO. CULVERTS	\$100,000
P. E. FOR IDEAL R.R. BRIDGE	\$50,000
TOTAL	\$230,000

Highway Fund

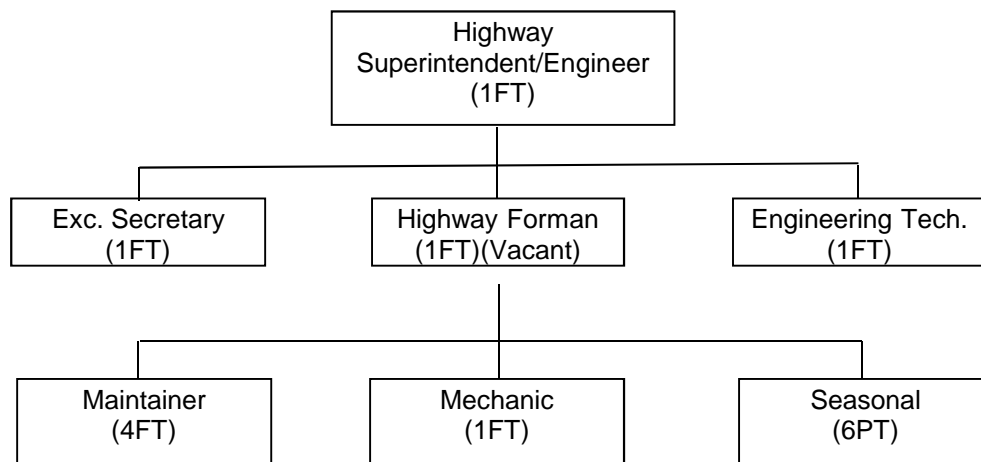
14

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3001 REAL ESTATE TAX COLLECTION	352,317	319,493	319,467	320,000	100%
3002 MOBILE HOME TAX COLLECTION	269	248	268	250	93%
3027 INTEREST EARNED	2,789	1,860	3,000	1,800	60%
3099 OTHER INCOME	43,828	9,933	7,000	7,000	100%
3145 FROM CO MOTOR FUEL TAX FUNDS	75,000	100,000	100,000	87,000	87%
3146 FROM TWP MOTOR FUEL TAX FUNDS	194,297	203,325	190,000	195,000	103%
3148 SALE OF MATERIALS & LABOR	403,435	163,583	225,000	225,000	100%
3150 INSURANCE CLAIMS	0	0	1,000	1,000	100%
3152 FLOOD CONTROL LAND LEASE	30,235	29,734	30,000	30,000	100%
3155 FROM BRIDGE AID FUNDS	14,835	54,510	75,000	32,000	43%
3157 SALE OF MAPS	13	0	0	0	#DIV/0!
3160 OVERWEIGHT FINE INCOME	0	350	400	400	#REF!
3162 WILDLIFE REFUGE	1,356	1,000	1,000	1,000	#REF!
3399 FEDERAL GRANTS	-22,125				
TOTAL REVENUE	1,096,248	884,036	952,135	900,450	
5101 MAINTENANCE OF COUNTY HWYS	82,421	93,000	90,000	145,000	161%
5102 EQUIPMENT PURCHASES	30,215	225,000	227,000	65,000	29%
5103 HIGHWAY EQUIPMENT MAINT.	60,844	65,000	70,000	65,000	93%
5104 MATERIALS, STORES & SUPPLIES	116,386	103,000	118,000	110,000	93%
5105 GARAGE OPERATION & MAINT.	15,413	11,000	15,000	15,000	100%
5106 ENGINEERING FEES	6,404	8,352	7,000	7,000	100%
5109 ADMINISTRATIVE	4,584	3,400	6,000	7,500	125%
5112 REIMBURSEMENTS	299,018	207,000	190,000	190,000	100%
5312 SALARIES & WAGES--HIGHWAY	238,480	246,406	276,712	254,093	92%
5314 PART-TIME WAGES	18,165	15,000	15,000	15,500	103%
5316 OVERTIME WAGES (FULL-TIME)	17,550	7,800	28,000	28,500	102%
6025 HEALTH ADMINISTRATIVE		450		450	
6026 SELF-INSURANCE PORTION		5,000		5,000	
6027 HEALTH/LIFE INSURANCE	51,669	38,679	56,036	47,703	85%
TOTAL EXPENSES	941,149	1,029,087	1,098,748	955,746	
NET CHANGE IN FUND BALANCE (REV/EXP)	155,099	-145,051	-146,613	-55,296	
FUND BALANCE, BEGINNING OF YEAR	314,802	469,901	469,901	324,850	
FUND BALANCE, END OF YEAR	469,901	324,850	323,288	269,554	28%

HWY. DEPT. CAPITOL PURCHASES

		Maintenance of County Highways	
5102 VEHICLE TANKER	30,000	5101 ROW	25,000
	35,000	Salt	75,000
		Patch mix & Materials	8,000
		Aggregate	5,000
		Herbicide	2,000
	<u>65,000</u>		<u>30,000</u>
			145,000
2109 2 COMPUTERS	4,000	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-new and never filled	14.49	15.00	0.00	0.00
Executive Secretary	19.70	20.21	40,976.00	42,036.80
Engineering Technician	19.39	19.90	40,331.20	41,392.00
Mechanic	15.49	16.00	32,219.20	33,280.00
Maintainer	17.14	17.65	35,651.20	36,712.00
Maintainer	16.64	17.15	34,611.20	35,672.00
Maintainer	15.74	16.25	32,739.20	33,800.00
Maintainer	14.49	15.00	30,139.20	31,200.00
			<u>246,667.20</u>	<u>254,092.80</u>

Township Motor Fuel Fund

15

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	1,716	950	2,000	1,000	50%
3057 STATE OF IL--ALLOTMENTS	649,289	632,454	645,000	607,000	94%
3099 OTHER INCOME	113,202	112,861	112,000	112,000	100%
3158 IL--NEEDY ASSIST PROGRAM	30,760	30,000	30,000	30,000	100%
TOTAL REVENUE	794,967	776,265	789,000	750,000	
5120 MAINT/CONSTRUCTION - ROADS	776,620	800,000	800,000	700,000	88%
5332 ENGINEERING	29,631	32,000	32,000	28,000	88%
TOTAL EXPENSES	806,250	832,000	832,000	728,000	
ET CHANGE IN FUND BALANCE (REV/EXP)	-11,284	-55,735	-43,000	22,000	
FUND BALANCE, BEGINNING OF YEAR	338,841	327,558	327,558	271,823	
FUND BALANCE, END OF YEAR	327,558	271,823	284,558	293,823	

Unknown/Last Year

PROJECT WORKSHEET

5120 Maintenance of Township Roads

A-1 Seal Coat	550,000
Salt	50,000
Aggregates	100,000
TOTAL	700,000

County Motor Fuel Fund

16

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	2,157	3,590	4,000	4,000	100%
3057 STATE OF IL--ALLOTMENTS	319,023	311,364	312,000	312,000	100%
3099 OTHER INCOME	53,129	0	0	0	#DIV/0!
3135 ENGINEER SALARY REIMBURSEMENT	42,444	43,717	43,717	45,029	103%
3156 IL-COMP ASSIST PROGRAM	122,519	122,000	122,000	122,000	100%
16 00 (IL-IL JOBS NOW CAP BILL PROGRA	0	53,129	53,129	53,129	
16 00 (IL--TRUCK ACCESS ROUTE PROGRAM	0				
TOTAL REVENUE	539,272	533,800	534,846	536,158	
5115 SUPTERINTENDENT SALARY	82,019	87,435	87,435	90,058	103%
5116 TRANS TO F14-COUNTY EQUIP RENTAL	75,000	100,000	100,000	87,000	87%
5117 MAINTENANCE	257,678	316,165	394,000	298,000	76%
5120 MAINT/CONSTRUCTION - ROADS	28,105	51,042	0	220,000	#DIV/0!
5121 LABOR	26,524	30,000	30,000	30,000	100%
5128 EMPLOYER SHARE OF IMRF FUND	0	0	0	0	#DIV/0!
3130 EMPLOYER SHARE OF FICA TAXES	0	0	0	0	#DIV/0!
TOTAL EXPENSES	469,325	584,642	611,435	725,058	
NET CHANGE IN FUND BALANCE (REV/EXP)	69,947.37	-50,842	-76,589	-188,900	
FUND BALANCE, BEGINNING OF YEAR	447,517.28	517,465	517,465	466,623	
FUND BALANCE, END OF YEAR	517,464.65	466,623	440,876	277,723	Fund Bal 38%
Unknown/Last Year					
PROJECT WORKSHEET					
5117 MAINTENANCE, A-1 Seal Coat	193,000				
Pavement Striping	65,000				
Aggr, patch, crack sealant	40,000				
TIMBERLAKE ROAD					
	\$298,000				
5120 MAINT/CONSTRUCTION - ROADS					
TIMBER LAKE ROAD HMA	\$220,000				

TWP Bridge Fund

17

Item		Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027	INTEREST EARNED	85	550	200	200	100%
3057	STATE OF IL--ALLOTMENTS		186,914	364,000	240,000	44%
TOTAL REVENUE		85	187,464	364,200	240,200	
5122	REIMB--COUNTY BRIDGE AID	0	186,914	364,000	240,000	66%
TOTAL EXPENSES		0	186,914	364,000	240,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		85	550	200	200	
FUND BALANCE, BEGINNING OF YEAR		32,876	32,962	32,962	33,512	
FUND BALANCE, END OF YEAR		32,962	33,512	33,162	33,712	

PROJECT WORKSHEET

5122 REIMB - COUNTY BRIDGE AID

Matching Fund

18

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3001 REAL ESTATE TAX COLLECTION	176,159	161,241	161,236	160,000	99%
3002 MOBILE HOME TAX COLLECTION	134	125	150	150	100%
3027 INTEREST EARNED	6,562	4,780	6,000	5,000	83%
3099 OTHER INCOME					#DIV/0!
TOTAL REVENUE	182,856	166,146	167,386	165,150	
5113 TRANSPORTATION--CONSTRUCTION	9,598.04	215,819	169,000	813,000	481%
5118 PROJECTS TO BE IDENTIFIED	0	0	400,000	0	
TOTAL EXPENSES	9,598	215,819	569,000	813,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	173,258	-49,673	-401,614	-647,850	
FUND BALANCE, BEGINNING OF YEAR	588,361	761,619	761,619	711,946	
FUND BALANCE, END OF YEAR	761,619	711,946	360,005	64,096	

Unknown/Last years

PROJECT WORKSHEET

5113 CONSTRUCTION - ROADS

TIMBERLAKE	\$440,000
SHANNON RTE	\$373,000
	<hr/>
	\$813,000

FICA Fund

19

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3001 REAL ESTATE TAX COLLECTION	219,494	230,000	230,000	230,000	100%
3002 MOBILE HOME TAX COLLECTION	168	300	300	300	100%
3003 PERSONAL PROPERTY REPLACEMENT	12,000	12,000	12,000	12,000	100%
3027 INTEREST EARNED	1,038	1,200	1,200	1,200	100%
3200 TRANSFER FROM 911--REIMB	5,445	5,400	5,400	3,700	69%
3204 TRANSFER FROM MAINT/CHILD SUPP	191	191	191	191	100%
3136 TRANSFER FROM TASK FORCE F.45	233	230	765	765	100%
3201 TRANSFER FROM COURT AUTO F. 22	0	306	306	306	
TRANSFER FROM DOC STOR F. 47				34	
TOTAL REVENUE	238,569	249,627	250,162	248,462	
5130 EMPLOYER'S SHARE OF FICA TAXES	210,122	196,407	196,407	219,503	112%
5131 SUPERINTENDENT SHARE TRUST FD	891	900	900	900	100%
5133 PROBATION DEPT--PAULEY	1,371	1,150	1,150	1,150	100%
5399 TRANSFER TO CO HEALTH FD	14,433	14,500	14,500	14,700	101%
TOTAL EXPENSES	226,818	212,957	212,957	236,253	
NET CHANGE IN FUND BALANCE (REV/EXP)	11,751	36,670	37,205	12,209	
FUND BALANCE, BEGINNING OF YEAR	243,349	255,100	255,100	291,770	
FUND BALANCE, END OF YEAR	255,100	291,770	292,305	303,979	129%
WORKSHEET					
PAYROLL FULL-TIME	2,467,511	2,685,558	2,773,871	2,707,910	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
TOTAL FICA FULL-TIME	188,765	205,445	212,201	207,155	
PAYROLL PART-TIME	98,582	107,096	127,984	161,414	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
TOTAL FICA PART-TIME	7,542	8,193	9,791	12,348	
TOTAL FICA	196,306	213,638	221,992	219,503	

IMRF Fund

20

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3001 REAL ESTATE TAX COLLECTION	352,213.28	360,025	360,000	365,000	101%
3002 MOBILE HOME TAX COLLECTION	268.9	400	400	400	100%
3003 PERSONAL PROPERTY REPLACEMENT	24,000.00	24,000	24,000	24,000	100%
3027 INTEREST EARNED	1,234.32	1,500	1,500	1,500	100%
3200 TRANSFER FROM 911--REIMB	8,357	8,900	8,500	6,100	72%
3204 TRANSFER FROM MAINT/CHILD SUPP	301	300	306	306	100%
3201 TRANSFER FROM COURT AUTO F. 22	0	489	489	489	100%
3136 TRANSFER FROM TASK FORCE F.45	515	508	1,694	1,694	100%
TRANSFER FROM DOC. STOR. F. 47				54	
TOTAL REVENUE	386,889	396,122	396,889	399,488	
5128 EMPLOYER'S SHARE OF IMRF FUND	348,856	364,144	374,987	367,903	98%
5129 SUPERINTENDENT SHARE TRUST FD	1,139	1,139	1,139	1,139	100%
5133 PROBATION DEPT--PAULEY	1,677	1,550	1,550	1,550	100%
5399 TRANSFER TO CO HEALTH FD	22,576	22,576	22,576	25,662	114%
TOTAL EXPENSES	374,248	389,409	400,252	396,254	
NET CHANGE IN FUND BALANCE (REV/EXP)	12,641	6,714	-3,363	3,234	
FUND BALANCE, BEGINNING OF YEAR	289,382	302,023	302,023	308,736	
FUND BALANCE, END OF YEAR	302,023	308,736	298,660	311,970	Fund Bal 79%
WORKSHEET					
PAYROLL FULL-TIME IMRF	1,818,155	2,015,889	2,103,110	2,019,226	
FUNDING RATE	12.22%	12.22%	12.22%	12.22%	
	222,178	246,342	257,000	246,749	
PAYROLL FULL-TIME SLEP	649,356	695,408	696,500	715,195	
FUNDING RATE	12.83%	16.94%	16.94%	16.94%	
	83,312	117,802	117,987	121,154	

Law Library

21

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2011	Year Ending November 30, 2012	Year Ending November 30, 2012	Year Ending November 30, 2013	Inc./Dec. 2012 to 2013
3027	INTEREST EARNED	27	30	35	30	86%
3064	CIRCUIT CLERK--LAW LIBRARY FEE	2,895	3,000	3,500	3,000	86%
TOTAL REVENUE		<u>2,922</u>	<u>3,030</u>	<u>3,535</u>	<u>3,030</u>	
5353	BOOKS, PERIODICALS & SUPPLIES	5,761	3,500	3,500	3,500	100%
TOTAL EXPENSES		<u>5,761</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		-2,840	-470	35	-470	
FUND BALANCE, BEGINNING OF YEAR		8,049	5,209	5,209	4,739	
FUND BALANCE, END OF YEAR		<u>5,209</u>	<u>4,739</u>	<u>5,244</u>	<u>4,269</u>	

Court Automation

22

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	47	45	12	12	100%
3186 CIR CLERK--CT AUTOMATION FEES	11,476	10,000	11,200	11,200	100%
TOTAL REVENUE	11,523	10,045	11,212	11,212	
5045 EQUIPMENT	0	800	800	800	100%
5135 COMPUTER SOFTWARE	10,747	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%
TOTAL EXPENSES	10,747	11,407	11,407	11,407	
NET CHANGE IN FUND BALANCE (REV/EXP)	775	-1,362	-195	-195	
FUND BALANCE, BEGINNING OF YEAR	13,523	14,299	14,299	12,937	
FUND BALANCE, END OF YEAR	14,299	12,937	14,104	12,742	

County Recorder Fund

23

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	238	290	250	290	116%
3045 FEES COLLECTED	19,533	22,000	20,000	22,000	110%
3060 ONLINE REVENUES			0	6,500	#DIV/0!
TOTAL REVENUE	19,771	22,290	20,250	28,790	
5140 TRANSFER TO GEN FD--CLERK SALARY	5,000	5,000	5,000	5,000	100%
5160 EDUCATION	350	1,500	1,500	1,500	100%
5181 ONLINE EXPENSES			0	3,000	
5185 EQUIPMENT	963	5,000	10,000	10,000	100%
5410 TRANSFER TO GEN FD--REC FEES	6,000	6,000	6,000	6,000	100%
5186 BOOK REPAIR			5,000	10,000	200%
TOTAL EXPENSES	12,313	17,500	27,500	35,500	
NET CHANGE IN FUND BALANCE (REV/EXP)	7,458	4,790	-7,250	-6,710	
FUND BALANCE, BEGINNING OF YEAR	61,913	69,372	69,372	74,162	
FUND BALANCE, END OF YEAR	69,372	74,162	62,122	67,452	Fund Bal 190%

Non Resident Heir Fund

24

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	14	10	20	10	50%
3224 FEES--NON-RESIDENT HEIR	215	200	200	200	100%
TOTAL REVENUE	229	210	220	210	
9204 IL--NON-RESIDENT HEIR FUNDS	1,290	0	200	37	19%
TOTAL EXPENSES	1,290	0	200	37	
NET CHANGE IN FUND BALANCE (REV/EXP)	-1,061	210	20	173	
FUND BALANCE, BEGINNING OF YEAR	3,888	2,827	2,827	3,037	
FUND BALANCE, END OF YEAR	2,827	3,037	2,847	3,210	

Community Mental Health Fund

26

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3001 REAL ESTATE TAX COLLECTION	321,736	319,493	319,467	310,000	97%
3002 MOBILE HOME TAX COLLECTION	246	260	260	260	100%
3027 INTEREST EARNED	84	60	60	60	100%
TOTAL REVENUE	322,065	319,813	319,787	310,320	
5134 TYLERS JUSTICE CTR FOR CHIDREN	10,655	10,311	10,311	9,944	96%
5336 GRANTS-SINNISSIPPI MENTAL HLTH	127,496	123,424	123,424	119,036	96%
5345 CASA	23,243	22,489	22,489	21,690	96%
5346 LUTHERAN SOCIAL SERVICES	13,579	13,124	13,124	12,657	96%
5348 RIVERVIEW & CHOICES	34,175	33,434	33,434	32,245	96%
5354 CHOICES	350		0	0	#DIV/0!
5389 GRANTS-ROLLING HILLS CENTER	113,289	109,676	109,676	105,777	96%
5401 ADMINISTRATIVE	38	300	300	289	96%
5352 CONTINGENCY		9,000	9,000	8,680	96%
TOTAL EXPENSES	322,825	321,758	321,758	310,320	96%
NET CHANGE IN FUND BALANCE (REV/EXP)	-760	-1,945	-1,971	0	
FUND BALANCE, BEGINNING OF YEAR	9,747	8,988	8,988	7,042	
FUND BALANCE, END OF YEAR	8,988	7,042	7,017	7,042	

Animal Control Fund

27

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	41	84	50	75	150%
3099 OTHER INCOME	1,377	1,560	1,200	1,400	117%
3120 TAGS & REGISTRATIONS	3,103	4,540	6,300	4,500	71%
TOTAL REVENUE	4,521	6,184	7,550	5,975	
5024 DUES	65	65	65	65	
5136 ANIMAL CONTROL--CLAIMS	-	0	300	300	100%
5138 ANIMAL CONTROL--SERVICES	1,458	1,200	1,200	1,200	100%
5357 ANIMAL CONTROL--SUPPLIES	434	500	500	700	140%
5358 ANIMAL CONTROL--EUTH & VETS	472	1,200	1,200	1,200	100%
5361 RABIES ADMINISTRATOR SALARY	2,000	2,000	2,000	2,000	100%
5366 IL DEPT OF AGRI-ANNUAL LICENSE	25	25	25	25	100%
5370 ANIMAL CONTROL-ADVERTISING	-	0	0	0	#DIV/0!
5380 CAPITAL EXPENDITURES	1,611	2,500	2,500	13,000	520%
TOTAL EXPENSES	6,065	7,490	7,790	18,490	#DIV/0!
NET CHANGE IN FUND BALANCE (REV/EXP)	-1,544	-1,306	-240	-12,515	
FUND BALANCE, BEGINNING OF YEAR	24,704	23,160	23,160	21,854	
FUND BALANCE, END OF YEAR	23,160	21,854	22,920	9,339	

Electronic Monitoring

28

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2011	Year Ending November 30, 2012	Year Ending November 30, 2012	Year Ending November 30, 2013	Inc./Dec. 2012 to 2013
3027	INTEREST EARNED	3	10	10	10	100%
3066	CIRCUIT CLERK--EM FEES			0		#DIV/0!
	TOTAL REVENUE	3	10	10	10	
	DISBURSEMENT	0	0	0	0	#DIV/0!
	TOTAL EXPENSES	0	0	0	0	
	NET CHANGE IN FUND BALANCE (REV/EXP)	3	10	10	10	
	FUND BALANCE, BEGINNING OF YEAR	2,572	2,575	2,575	2,585	
	FUND BALANCE, END OF YEAR	2,575	2,585	2,585	2,595	

Vital Records

29

Item		Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027	INTEREST EARNED	57	60	60	60	100%
3179	VITAL RECORDS RECEIPTS	3,325	2,700	3,000	2,700	90%
TOTAL REVENUE		3,382	2,760	3,060	2,760	
5323	PRINTING, SUPPLIES & POSTAGE	1,373	1,500	1,500	1,500	100%
TOTAL EXPENSES		1,373	1,500	1,500	1,500	
NET CHANGE IN FUND BALANCE (REV/EXP)		2,008	1,260	1,560	1,260	
FUND BALANCE, BEGINNING OF YEAR		14,815	16,823	16,823	18,083	
FUND BALANCE, END OF YEAR		16,823	18,083	18,383	19,343	

Senior Citizen Fund

30

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3001 REAL ESTATE TAX COLLECTION	86,601	80,013	80,000	77,500	97%
3002 MOBILE HOME TAX COLLECTION	66	120	120	120	100%
TOTAL REVENUE	86,667	80,133	80,120	77,620	
5359 CC SR CITIZEN SERVICES ORG INC	64,993	58,542	58,542	58,547	100%
5360 TRI-COUNTY OPPORTUNITIES	12,138	11,088	11,088	11,000	99%
5362 LUTHERAN SOCIAL SERVICES	9,536	7,983	7,983	7,900	99%
TOTAL EXPENSES	86,667	77,613	77,613	77,447	
NET CHANGE IN FUND BALANCE (REV/EXP)	0	2,520	2,507	173	
FUND BALANCE, BEGINNING OF YEAR	0	0	0	2,520	
FUND BALANCE, END OF YEAR	0	2,520	2,507	2,692	

DUI

31

Item		Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027	INTEREST EARNED	73	100	150	100	67%
3164	DUI FEES	2,780	3,300	3,500	3,400	97%
TOTAL REVENUE		2,852	3,400	3,650	3,500	
5338	DUI ENFORCEMENT-- EQUIPMENT	28,869	0	0	14,000	#DIV/0!
TOTAL EXPENSES		28,869	0	0	14,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-26,017	3,400	3,650	-10,500	
FUND BALANCE, BEGINNING OF YEAR		34,084	8,067	8,067	11,467	
FUND BALANCE, END OF YEAR		8,067	11,467	11,717	967	

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

Probation Services Fee

32

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	154	200	120	200	167%
3165 CIR CLERK--PROB SERVICE FEES	20,212	20,000	20,000	20,000	100%
3187 OTHER INCOME	2,474	2,000	1,500	2,000	133%
TOTAL REVENUE	22,840	22,200	21,620	22,200	
5206 FUTURE EXPENDITURES	6,022	6,000	18,000	6,000	33%
5400 TRANS TO F11-SALARY SUBSIDY REIM	5,000	5,000	5,000	5,000	49%
5403 TRANSFER TO F11--PROB SERV	8,027	8,649	10,110	10,000	
TOTAL EXPENSES	19,048	19,649	23,000	21,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	3,792	2,551	-1,380	1,200	
FUND BALANCE, BEGINNING OF YEAR	43,310	47,103	47,103	49,654	
FUND BALANCE, END OF YEAR	47,103	49,654	45,723	50,854	

Liability

34

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3001 REAL ESTATE TAX COLLECTION	235,455	212,021	212,000	215,000	101%
3002 MOBILE HOME TAX COLLECTION	180	200	250	250	100%
3027 INTEREST EARNED	189	150	125	125	100%
TOTAL REVENUE	235,823	212,371	212,375	215,375	
5205 WORK COMP INSURANCE	(3,524)	0	0	0	
5208 SUPERINTENDENT/SCHOOLS TR FD	2,043	2,025	2,025	2,025	100%
5375 PROP., LIABILITY& WORK-COMP INS.	100,175	98,958	98,958	100,000	101%
5376 UNEMPLOYMENT INSURANCE	8,672	8,500	9,450	9,000	95%
5425 TRANSFER TO FUND 11-LITIGATION	40,000	10,000	10,000	10,000	100%
5012 TRAVEL-CIRMA BOARD MEETINGS	2,747	450	600	600	100%
TOTAL EXPENSES	150,113	119,933	121,033	121,625	
NET CHANGE IN FUND BALANCE (REV/EXP)	85,710	92,438	91,342	93,750	
FUND BALANCE, BEGINNING OF YEAR	76,670	162,380	162,380	254,818	
FUND BALANCE, END OF YEAR	162,380	254,818	253,722	348,568	287%

Payroll Escrow

35

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	22	6	25	10	40%
3207 TRANSFER FROM GENERAL FD			0		#DIV/0!
TOTAL REVENUE	22	6	25	10	
DISBURSEMENT	0	0	0	0	#DIV/0!
TOTAL EXPENSES	0	0	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)	22	6	25	10	
FUND BALANCE, BEGINNING OF YEAR	14,413	14,435	14,435	14,441	
FUND BALANCE, END OF YEAR	14,435	14,441	14,460	14,451	

Payroll

36

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	2	0	5	0	0%
TOTAL REVENUE	2	0	5	0	
DISBURSEMENT	0	0	0	0	#DIV/0!
TOTAL EXPENSES	0	0	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)	2	0	5	0	
FUND BALANCE, BEGINNING OF YEAR	118	120	120	120	
FUND BALANCE, END OF YEAR	120	120	125	120	

Public Safety

37

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	404	400	1,300	400	31%
3166 IL--PUBLIC SAFETY TAX	283,752	280,000	280,000	280,000	100%
TOTAL REVENUE	284,156	280,400	281,300	280,400	
5412 TRANSFER TO GENERAL FD	273,700	295,000	300,000	280,000	93%
CIP-NARROWBAND RADIOS	13,264	20,000	20,000	0	
MERGER 911 STUDY			0		
TOTAL EXPENSES	286,964	315,000	320,000	280,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	-2,808	-34,600	-38,700	400	
FUND BALANCE, BEGINNING OF YEAR	101,207	98,399	98,399	63,799	
FUND BALANCE, END OF YEAR	98,399	63,799	59,699	64,199	23%

TreasurerFee

38

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	0	0	0	0	#DIV/0!
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
5100 CUSTODIAL MONIES DISB.	0	0	0	0	#DIV/0!
TOTAL EXPENSES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)	0	0	0	0	
FUND BALANCE, BEGINNING OF YEAR	0	0	0	0	
FUND BALANCE, END OF YEAR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Tax Sale Automation

39

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	35	35	35	40	114%
3213 FEES COLLECTED--TAX SALE AUTO	1,780	2,000	2,000	2,000	100%
TOTAL REVENUE	1,815	2,035	2,035	2,040	
5200 AUTOMATION EQUIPMENT	1,454	2,500	2,500	5,000	200%
TOTAL EXPENSES	1,454	2,500	2,500	5,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	361	-465	-465	-2,960	
FUND BALANCE, BEGINNING OF YEAR	8,648	9,008	9,008	8,543	
FUND BALANCE, END OF YEAR	9,008	8,543	8,543	5,583	

Hotel Motel

40

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3004 5% TAX RECEIPTS	33,788	25,000	30,000	25,000	83%
3027 INTEREST EARNED	130	100	130	100	77%
3099 OTHER INCOME	3,387	3,386	2,000	2,000	100%
TOTAL REVENUE	37,305	28,486	32,130	27,100	
5151 ADMINISTRATION	1,263	1,080	1,500	1,500	100%
5153 TRANSFER TO GEN FD5 % TREA FEE	1,465	1,300	1,500	1,300	87%
5154 TOURISM/PROMOTIONS	29,424	22,000	46,000	26,000	57%
5155 BLACKHAWK WATERWAYS CVB	13,200	13,200	13,200	13,200	100%
5323 PRINTING, SUPPLIES & POSTAGE		0	0	0	#DIV/0!
TOTAL EXPENSES	45,353	37,580	62,200	42,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	-8,048	-9,094	-30,070	-14,900	
FUND BALANCE, BEGINNING OF YEAR	45,528	37,480	37,480	28,386	
FUND BALANCE, END OF YEAR	37,480	28,386	7,410	13,486	

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	1,235	900	1,200	1,000	83%
3099 OTHER INCOME	621	850	600	900	150%
3123 MADISON RIVER COMMUNICATIONS	132	250	200	200	100%
3182 WIRELESS FEES	75,006	77,000	75,000	79,000	105%
3190 VERIZON NORTH	19	20	20	20	100%
3191 GALLATIN RIVER COMMUNICATIONS	67,333	65,000	68,000	65,000	96%
3192 CITIZENS COMMUNICATIONS	53,240	51,000	54,000	50,000	93%
3193 AT&T COMMUNICATIONS	18	365	30	365	1217%
3208 SAGE TELECOM	0	0	0	0	#DIV/0!
3235 CIMCO COMMUNICATIONS	0	0	0	0	#DIV/0!
3245 MEDIACOM	14,636	15,648	15,000	16,000	107%
3248 VONAGE	555	509	600	600	100%
3250 CLEAR RATE COMMUNICATIONS	19	10	20	10	50%
3277 PREFERRED LONG DISTANCE		0	0	0	#DIV/0!
3279 TELECOM COMM.-LEVEL 3	194	190	200	200	100%
3286 GRANITE TELE/COMCAST CORP	163	112	125	120	
TOTAL REVENUE	213,169.96	211,854.00	214,995.00	213,415.00	
5191 CONTRACTUAL SERVICES	35,891	38,596	40,000	45,000	113%
5192 EQUIPMENT & REPAIRS	9,321	15,000	6,000	25,000	417%
5193 ADMINISTRATIVE EXPENSES	184	146	4,000	2,000	50%
5196 PUBLIC AWARENESS	0	0	500	500	100%
5197 TRAINING	258	2,000	2,000	7,000	350%
5203 TRANSFER TO GN FD-WGE REIM-DIS	71,182	75,000	75,000	51,000	68%
5210 TRANSFER TO SOC SEC REIM DIS	5,445	5,400	5,400	3,700	69%
5211 CITY OF SAV-WAGE REIMBURSEMENT	0	0	0	0	#DIV/0!
5323 PRINTING, SUPPLIES & POSTAGE	323	0	500	500	100%
5373 NETWORKING	61,138	61,500	61,500	61,500	100%
5377 TRANSFER TO GEN FD-INS-DISPATC	16,572	12,000	16,000	11,000	69%
5378 TRANSFER TO IMRF FD-IMRF-DISP	8,357	8,900	8,500	6,100	72%
5404 CONTINGINCY--911	0	0	1,000	0	0%
TOTAL EXPENSES	208,671	218,542	220,400	213,300	
NET CHANGE IN FUND BALANCE (REV/EXP)	4,499	-6,688	-5,405	115	
FUND BALANCE, BEGINNING OF YEAR	146,543	151,041	151,041	144,353	
FUND BALANCE, END OF YEAR	151,041	144,353	145,636	144,468	

Drug Fines

42

Item		Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027	INTEREST EARNED	299	200	300	200	67%
3099	OTHER INCOME	0		0		#DIV/0!
3181	DRUG FINE & FORFEITURE	1,252	500	5,000	3,000	60%
TOTAL REVENUE		1,551	700	5,300	3,200	
5341	OTHER EXPENDITURES	4,857	0	8,000	3,000	38%
TOTAL EXPENSES		4,857	0	8,000	3,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-3,306	700	-2,700	200	
FUND BALANCE, BEGINNING OF YEAR		24,303	20,997	20,997	21,697	
FUND BALANCE, END OF YEAR		20,997	21,697	18,297	21,897	

Court Security

43

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	791	800	800	800	100%
3138 CIR CLERK--COURT SECURITY FEE	31,463	32,500	32,500	32,500	100%
TOTAL REVENUE	32,254	33,300	33,300	33,300	
5128 EMPLOYER'S SHARE OF IMRF FUND			0		#DIV/0!
5130 EMPLOYER'S SHARE OF FICA TAXES	1,011	1,224	1,224	1,224	100%
5300 PUBLIC SAFETY--EQUIPMENT MAINT	955	1,000	8,000	5,000	63%
5303 PUBLIC SAFETY--EQUIPMENT	-1,238	6,000	10,000	22,000	220%
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%)	12,729	15,000	16,000	16,000	100%
TOTAL EXPENSES	13,457	24,724	36,724	45,724	
NET CHANGE IN FUND BALANCE (REV/EXP)	18,798	8,576	-3,424	-12,424	
FUND BALANCE, BEGINNING OF YEAR	152,060	170,858	170,858	179,434	
FUND BALANCE, END OF YEAR	170,858	179,434	167,434	167,010	

GIS

44

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	98	150	200	200	100%
3125 SALE OF GIS MAPS AND DATA	2,267	3,500	7,500	5,000	67%
3139 TRANSFER FROM GIS RESOLUTION	35,000	39,000	35,000	35,000	100%
3231 REIMBURSEMENT FOR FLYOVER		0	0		#DIV/0!
TRANS FROM F11 FLYOVER		10,000	10,000	10,000	
3019 SALE OF PLATBOOKS	975	2,250	3,000	3,000	
TOTAL REVENUE	38,340	54,900	55,700	53,200	
5012 TRAVEL	41	41	200	200	100%
5014 EDUCATION		0	500	500	100%
5170 SPEC. AERIAL PHOTOGRAPHY (2016)	301	0	0		#DIV/0!
ASSESSOR/GIS WEB	-		0	2,485	
5323 PRINTING, SUPPLIES & POSTAGE	6,388	1,000	1,500	1,500	100%
5350 EQUIPMENT	31,519	1,000	1,000	1,000	100%
6027 HEALTH/LIFE INSURANCE	4,660	6,226	6,226	5,963	96%
9206 GIS TECHNICIAN SALARY	2,374	33,619	33,619	34,628	103%
9207 GIS LEASES & MAINTENANCE		5,200	5,200	5,500	106%
9211 PLAT BOOK		1,000	1,000	1,000	100%
TOTAL EXPENSES	45,284	48,086	49,245	52,775	
NET CHANGE IN FUND BALANCE (REV/EXP)	-6,944	6,814	6,455	425	
FUND BALANCE, BEGINNING OF YEAR	47,342	40,399	40,399	47,213	
FUND BALANCE, END OF YEAR	40,399	47,213	46,854	47,637	90%
WORK SHEET					
FLYOVER RESERVE FROM 2011	10,000				

Task Force

45

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	118	120	200	200	100%
TOTAL REVENUE	118	120	200	200	
5313 TASK FORCE OFFICER SALARY	3,500	3,000	10,000	10,000	100%
5351 TRANSFER--SOCIAL SECURITY FD	233	230	765	765	100%
5400 TRANSFER TO IMRF FD	515	508	1,694	1,694	100%
5405 TRANSFER TO GEN FD--HLTH INS			0		#DIV/0!
K-9 STIPEND	2,722	2,640	2,640	2,640	
K-9 MAINTENANCE	0	1,000	1,000	1,000	
K-9 OVERTIME WAGES	601	1,500	2,300	2,000	
TOTAL EXPENSES	7,571	8,878	18,399	18,099	
NET CHANGE IN FUND BALANCE (REV/EXP)	-7,453	-8,758	-18,199	-17,899	
FUND BALANCE, BEGINNING OF YEAR	34,721	27,268	27,268	18,510	
FUND BALANCE, END OF YEAR	27,268	18,510	9,069	611	

Rental Housing

46

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED			0		#DIV/0!
3223 RENTAL HOUSING SUPPORT FEES	22,869	24,000	24,000	24,000	100%
TOTAL REVENUE	22,869	24,000	24,000	24,000	
9203 IL--RENTAL HOUSING SUPPORT FEE	24,921	24,000	24,000	21,948	91%
TOTAL EXPENSES	24,921	24,000	24,000	21,948	
NET CHANGE IN FUND BALANCE (REV/EXP)	-2,052	0	0	2,052	
FUND BALANCE, BEGINNING OF YEAR	0	-2,052	0	-2,052	
FUND BALANCE, END OF YEAR	-2,052	-2,052	0	0	

Document Storage

47

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	12	10	75	75	100%
3167 CIR CLERK--DOC STOR FEES	11,489	11,200	11,200	11,200	100%
TOTAL REVENUE	11,501	11,210	11,275	11,275	
5334 SOFTWARE					
5395 EQUIPMENT		2,000	2,000	2,000	100%
5369 WAGES		2,200	2,200	2,497	
5130 EMPLOYER'S SHARE OF FICA TAXES				187	#DIV/0!
5441 ARCHIVING-EXPENSE	7,418	7,418	7,000	7,000	100%
TOTAL EXPENSES	7,418	11,618	11,200	11,683	
NET CHANGE IN FUND BALANCE (REV/EXP)	4,083	-408	75	-408	
FUND BALANCE, BEGINNING OF YEAR	-6,190	-2,107	-2,107	-2,515	
FUND BALANCE, END OF YEAR	-2,107	-2,515	-2,032	-2,923	
LOAN FROM GENERAL FUND	22,000				
REPAYMENT	19,500				
BALANCE OF LOAN	2,500				

States Attorney Cont. Ed.

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Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	0	0	0	0	#DIV/0!
3099 OTHER INCOME	0	0	0	0	#DIV/0!
3168 ST ATTY EDITORIAL REVIEW FEES	0	0	0	0	#DIV/0!
TOTAL REVENUE	0	0	0	0	
5040 BANK SERVICE CHARGE	0	0	0	0	#DIV/0!
5331 CONTINUING EDUCATION EXPENSES	0	0	0	0	#DIV/0!
5412 TRANSFER TO GENERAL FD	0	7	0	7	#DIV/0!
TOTAL EXPENSES	0	7	0	7	
NET CHANGE IN FUND BALANCE (REV/EXP)	0	-7	0	-7	
FUND BALANCE, BEGINNING OF YEAR	7	7	7	0	
FUND BALANCE, END OF YEAR	7	0	7	-7	

Child Support Fee

49

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	746	700	130	500	385%
3140 CHILD SUPPORT FEES	23,561	10,000	15,000	15,000	100%
3281 CHILD SUPPORT ENF PROG (FED)					
TOTAL REVENUE	24,307	10,700	15,130	15,500	
5317 EQUIPMENT	-	2,500	5,000	5,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	-	1,500	3,000	3,000	100%
5372 SOFTWARE MAINTENANCE FEE	3,480	3,500	3,500	3,500	100%
5400 TRANSFER TO IMRF FD	301	300	306	306	100%
5406 CHILD SUPPORT--POSTAGE	-	3,000	3,600	3,600	100%
5407 TRANSFER TO GEN FD--CLK WAGES	2,500	2,500	2,500	2,500	100%
5414 TRANSFER TO SOC SEC--CLERKHIRE	191	191	191	191	100%
5435 TRANSFER INT TO GENERAL FD	-	130	130	130	100%
TOTAL EXPENSES	6,472	13,621	18,227	18,227	
NET CHANGE IN FUND BALANCE (REV/EXP)	17,835	-2,921	-3,097	-2,727	
FUND BALANCE, BEGINNING OF YEAR	109,022	126,857	126,857	123,936	
FUND BALANCE, END OF YEAR	126,857	123,936	123,760	121,209	

Circuit Clerk Fund

50

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTERST EARNED	44	10	60	60	100%
3272 MONEY COLLECTED	618,034	570,000	570,000	570,000	100%
TOTAL REVENUE	618,078	570,010	570,060	570,060	
5040 BANK SERVICE CHARGE		0	0	0	#DIV/0!
5435 TRANSFER INT TO GENERAL FUND		3,000	3,000	3,000	100%
8538 CHECKS WRITTEN	625,417	570,000	570,000	570,000	100%
TOTAL EXPENSES	625,417	573,000	573,000	573,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	-7,338.52	-2,990	-2,940	-2,940	100%
FUND BALANCE, BEGINNING OF YEAR	136,737.11	129,399	129,399	126,409	
FUND BALANCE, END OF YEAR	129,398.59	126,409	126,459	123,469	

GIS Resolution Fund

52

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	56	100	100	100	100%
3133 GIS RESOLUTION FEES	33,277	39,000	33,716	39,000	116%
TOTAL REVENUE	33,333	39,100	33,816	39,100	
5408 TRANSFER TO GIS FUND	35,000	35,000	35,000	35,000	100%
TOTAL EXPENSES	35,000	35,000	35,000	35,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	-1,667	4,100	-1,184	4,100	
FUND BALANCE, BEGINNING OF YEAR	9,465	7,798	7,798	11,898	
FUND BALANCE, END OF YEAR	7,798	11,898	6,614	15,998	

VOCA

53

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	1	1	1	1	100%
3169 GRANT MONEY RECEIVED	16,753	16,753	16,753	16,753	100%
TOTAL REVENUE	16,754	16,754	16,754	16,754	
5128 EMPLOYER'S SHARE OF IMRF FUND			0		#DIV/0!
5130 EMPLOYER'S SHARE OF FICA TAXES	1,250	1,186	1,063	1,282	121%
5386 VOCA FUND--WAGES	13,662	15,500	13,895	16,753	121%
5415 REPAY GRANT TO STATE					#DIV/0!
5447 BALANCE DUE GRANT AGENCY					#DIV/0!
5454 misc	1,253		1,800		
TOTAL EXPENSES	16,165	16,686	16,758	18,035	
NET CHANGE IN FUND BALANCE (REV/EXP)	590	68	-4	-1,281	
FUND BALANCE, BEGINNING OF YEAR	3,445	4,035	4,035	4,103	
FUND BALANCE, END OF YEAR	4,035	4,103	4,031	2,822	

Health Department

54

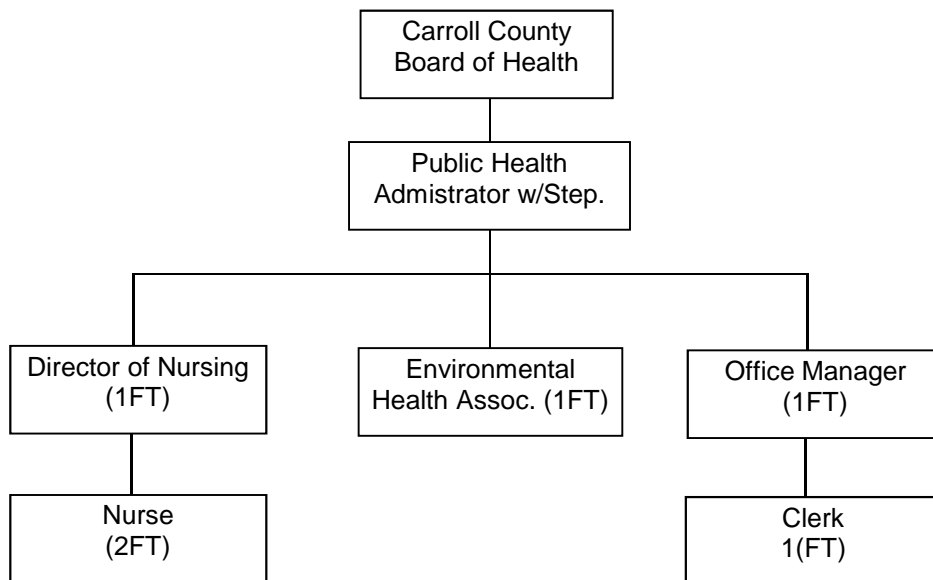
Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3001 REAL ESTATE TAX COLLECTION	34,949	36,414	36,414	36,414	100%
3002 MOBILE HOME TAX COLLECTION	27	100	100	100	100%
3027 INTEREST EARNED	2,202	2,100	2,000	2,000	100%
3062 TEEN PARENT SERVICES GRANT	2,635	0	0	0	#DIV/0!
3099 OTHER INCOME	16,014	5,000	15,300	8,000	52%
3127 BIOTRRORISM GRANT	22,093	32,658	32,658	33,380	102%
3129 LOCAL HEALTH PROJECT GRANT	63,201	62,569	62,569	63,201	101%
3134 FCM CONTRACT	92,306	67,265	67,265	66,217	98%
3142 EH FEES	22,761	20,000	19,500	19,500	100%
3174 WISE WOMAN GRANT	0	0	500	0	0%
3189 WIC GRANT	42,498	46,500	46,500	48,884	105%
3211 TRANSFER FROM SOCIAL SEC.	14,433	16,163	16,163	17,108	106%
3212 TRANSFER FROM IMRF FUND	22,576	25,388	25,388	25,662	101%
3226 TOBACCO GRANT	19,788	20,000	20,000	24,247	121%
3227 OTHER FEES	30,550	38,000	45,500	39,957	88%
3232 MOSQUITO PREVENTION GRANT	4,000	7,000	3,400	12,000	353%
3237 INFLUENZA GRANT		0	0	0	#DIV/0!
3254 PANDEMIC FLU GRANT		0	0	0	#DIV/0!
3255 CHILDHOOD LEAD POISON GRANT	466	500	200	300	150%
3382 ARRA IMMUNIZATIONS		0	0	0	#DIV/0!
ESDA TRANS				6,500	
3263 WOMENS HEALTH WEEK GRANT	1,000	0		0	
TOTAL REVENUE	391,498	379,657	393,457	403,470	
5012 TRAVEL	4,421	2,800	3,800	3,925	103%
5070 SALARY--DIRECTOR OF NURSING	43,711	46,597	46,597	47,995	103%
5075 OTHER SALARIES	154,161	165,855	160,511	165,326	103%
5085 TELEPHONE	3,592	3,500	5,000	4,500	90%
5095 TRAINING	1,744	2,300	2,300	2,600	113%
5100 CONTINGENCY--HEALTH FD	829	0	2,352	5,000	213%
5128 EMPLOYER'S SHARE OF IMRF FUND	26,545	25,388	25,388	25,662	101%
5130 EMPLOYER'S SHARE OF FICA TAX	16,791	16,163	16,163	17,108	106%
5322 REPAIRS	817	1,500	3,500	3,500	100%
5323 PRINTING, SUPPLIES & POSTAGE	10,554	14,000	14,000	13,000	93%
5335 EQUIPMENT	8,566	5,300	5,300	5,300	100%
RENT			0	23,710	#DIV/0!
UTILITIES			0	3,500	#DIV/0!
5344 CONTRACTUAL	23,593	19,500	21,600	28,421	132%
5382 MANAGEMENT CONTRACT	20,166	22,600	22,600	22,600	100%
5396 MEDICAL SUPPLIES & COMMODITIES	21,214	28,000	31,300	31,200	100%
6025 HEALTH INSURANCE-ADMINISTRATIVE		400		400	
6026 SELF-INSURANCE PORTION		3,000		3,000	
6027 HEALTH/LIFE INSURANCE	31,165	28,000	37,357	35,778	96%
TOTAL EXPENSES	367,869	384,903	397,768	442,525	
NET CHANGE IN FUND BALANCE (REV/EXP)	23,629	-5,246	-4,311	-39,055	

FUND BALANCE, BEGINNING OF YEAR	486,095	509,724	509,724	504,478
FUND BALANCE, END OF YEAR	509,724	504,478	505,413	465,423

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.



	2011-12	2012-13	
RN	\$39,025.79	\$40,196.56	103.00%
RN	\$36,520.96	\$37,616.59	103.00%
EH associate	\$36,846.01	\$37,951.39	103.00%
Office	\$30,300.00	\$31,209.00	103.00%
Clerk	\$17,818.00	\$18,352.54	103.00%
	<u>\$160,510.76</u>	<u>\$165,326.08</u>	103.00%

Grants

55

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	7	40		40	
3234 EOC EQUIPMENT GRANT		19,720			
3256 CO CLERK - DEATH CERT GRANT		364			
3257 SAFETY EQUIP GRANT (SQUAD CAR)	20,000				
3261 DEATH CERT FOR CORONER GRANT		4,000			
3287 LEPC/HMEP GRANT	2,804				
3289 BULLET PROOF VESTS GRANT	2,160	203			#DIV/0!
3307 BLACKHAWK HILLS RC AND D GRANT	1,907				#DIV/0!
3308 NARROW BANDING GRANT	13,264				#DIV/0!
3310 PUBLIC TRANSPORTATION GRANT		87,415			#DIV/0!
3311 HAZARD MITIGATION GRANT		31,947			#DIV/0!
TOTAL REVENUE	40,142	143,689	0	40	
5318 BLACKHAWK HILLS RC & D-EXPENSE	1,907		20,000		0%
5434 EOC EQUIPMENT GRANT EXPENSES		19,720			#DIV/0!
5442 CO CLERK--DEATH CERT GRANT	44	364			#DIV/0!
5443 SAFETY EQUIP GRANT (SQUAD CAR)	20,000				#DIV/0!
5446 DEATH CERT FOR CORONER EXPENSE	0	8,610			
5501 SHERIFF--RESCUE BOAT & EQUIP	0		44		
5502 LEPC-HMEP GRANT	708	2,607			
5504 BULLET PROOF VESTS GRANT-EXP	2,160	203	4,610		
5505 NARROW BANDING GRANT EXPENSES	13,264				
5506 PUBLIC TRANSPORTATION GR EXP		87,415			
5511 HAZARD MITIGATION GRANT EXP		31,947			#DIV/0!
9209 FORENSIC EQUIP GR-EXPENDITURES	0	1,361			#DIV/0!
			8		0%
			2,607		0%
			1,362		
TOTAL EXPENSES	38,084	152,227	28,631	0	
NET CHANGE IN FUND BALANCE (REV/EXP)	2,058	-8,538	-28,631	40	
FUND BALANCE, BEGINNING OF YEAR	6,528	8,587	8,587	49	
FUND BALANCE, END OF YEAR	8,587	49	-20,044	89	

Pet Population Control

56

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	6	6	7	7	100%
3121 IL STATE PET POPULATION FINES	2,968	3,300	3,000	3,000	100%
TOTAL REVENUE	2,973	3,306	3,007	3,007	
5503 DISBURSMENTS	0	1,200	14,596	2,000	14%
TOTAL EXPENSES	0	1,200	14,596	2,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	2,973	2,106	-11,589	1,007	
FUND BALANCE, BEGINNING OF YEAR	10,326	13,299	13,299	15,405	
FUND BALANCE, END OF YEAR	13,299	15,405	1,710	16,412	

Circuit Clerk Operations and Admin.

57

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	2	8	8	8	100%
3247 CIR CLERK--OPERATION ADD-ONS	1,202	800	800	800	100%
TOTAL REVENUE	1,204	808	808	808	
5400 TRANSFER TO GENERAL FUND	0	0	0	0	#DIV/0!
TOTAL EXPENSES	0	0	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)	1,204	808	808	808	
FUND BALANCE, BEGINNING OF YEAR	2,489	3,693	3,693	4,501	
FUND BALANCE, END OF YEAR	3,693	4,501	4,501	5,309	

Squad Car Acquisition and Maint.

58

Item		Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027	INTEREST EARNED	1	4	4	4	100%
3249	SQUAD CAR MAINTENANCE	1,145	1,000	1,000	1,000	100%
TOTAL REVENUE		1,146	1,004	1,004	1,004	
5400	TRANSFER TO GENERAL FUND	0	0	0	0	#DIV/0!
TOTAL EXPENSES		0	0	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)		1,146	1,004	1,004	1,004	
FUND BALANCE, BEGINNING OF YEAR		1,002	2,148	2,148	3,152	
FUND BALANCE, END OF YEAR		2,148	3,152	3,152	4,156	

Victims Impact

59

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027 INTEREST EARNED	1	1	2	2	100%
3251 VICTIMS IMPACT FEES	628	800	1,000	1,000	100%
TOTAL REVENUE	629	801	1,002	1,002	
5014 EDUCATION	0	500	750	1,000	133%
TOTAL EXPENSES	0	500	750	1,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	629	301	252	2	
FUND BALANCE, BEGINNING OF YEAR	2,054	2,683	2,683	2,984	
FUND BALANCE, END OF YEAR	2,683	2,984	2,935	2,986	

Historical Society

60

Item		Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3001	REAL ESTATE TAX COLLECTION	6,200	6,208	6,200	6,200	100%
3002	MOBILE HOME TAX COLLECTION	5	0	0		#DIV/0!
TOTAL REVENUE		6,204	6,208	6,200	6,200	
5500	TAX BUYER REIMBURSEMENT	6,204	6,200	6,200	5,700	92%
TOTAL EXPENSES		6,204	6,200	6,200	5,700	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	8	0	500	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		0	0	0	8	
FUND BALANCE, END OF YEAR		0	8	0	508	

Extension

61

Item		Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3001	REAL ESTATE TAX COLLECTION	74,806	75,020	75,000	75,000	100%
3002	MOBILE HOME TAX COLLECTION	57		0		#DIV/0!
TOTAL REVENUE		74,863	75,020	75,000	75,000	
5500	TAX BUYER REIMBURSEMENT	74,863	75,000	75,000	75,000	100%
TOTAL EXPENSES		74,863	75,000	75,000	75,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	20	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		0	0	0	20	
FUND BALANCE, END OF YEAR		0	20	0	20	

Tax Redemption Fund

62

Item		Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027	INTEREST EARNED	8	4	0	4	#DIV/0!
3264	REDEMPTION INCOME	362,068	465,000	400,000	400,000	100%
TOTAL REVENUE		362,076	465,004	400,000	400,004	
5400	TRAN TO 11-3283 GEN FD-INT	11	5	500	5	
8531	TAX BUYER REIMBURSEMENT	356,634	455,995	392,000	392,000	100%
8541	REDEMPTION FILING FEES	7,277	9,000	8,000	8,000	
8544	OVERPAYMENTS/REIMBURSE	399				
TOTAL EXPENSES		364,321	465,000	400,500	400,005	
NET CHANGE IN FUND BALANCE (REV/EXP)		-2,244	4	-500	-1	0%
FUND BALANCE, BEGINNING OF YEAR		3,113	868	868	872	
FUND BALANCE, END OF YEAR		868	872	368	871	

Death and Fetal Death Fees

63

Item		Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027	INTEREST EARNED	0	0	0	0	#DIV/0!
3265	DEATH FEES	1,784	2,100	1,900	1,900	100%
TOTAL REVENUE		1,784	2,100	1,900	1,900	
5400	TRAN TO 11-3284 GEN FD-INT	0	0	0	0	
8532	FEES DISBURSEMENT	1,752	2,000	1,900	1,900	100%
TOTAL EXPENSES		1,752	2,000	1,900	1,900	
NET CHANGE IN FUND BALANCE (REV/EXP)		32	100	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		94	126	126	226	
FUND BALANCE, END OF YEAR		126	226	126	226	

Clerk and Records Fees

64

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2011	Year Ending November 30, 2012	Year Ending November 30, 2012	Year Ending November 30, 2013	Inc./Dec. 2012 to 2013
3027	INTEREST EARNED	9				#DIV/0!
3266	RECORDER FEES(COUNTER SALES)	22,255	28,000	29,177	28,000	96%
3291	RECORDING DEPOSITS	79,019	92,000	77,000	92,000	119%
3292	DEED STAMPS	84,909	90,000	77,000	90,000	117%
3293	RHSP	24,921	29,000	25,056	29,000	116%
3294	GIS RESOLUTION FEES	33,277	39,000	33,716	39,000	116%
3295	RECORDING AUTOMATION FEES	19,533	22,500	19,945	22,500	113%
3296	VITALS	8,334	8,000	7,433	8,000	108%
3297	VITAL RESOLUTION FEES	3,290	2,700	3,413	2,700	79%
3298	DOMESTIC VIOLENCE FEES	365	360	135	360	267%
3299	MISC FEES	5,655	2,890	6,212	2,890	47%
TOTAL REVENUE		281,565	314,450	279,087	314,450	
5266	TRANS GEN FUND--COUNTER SALES	21,240	28,000	29,177	28,000	96%
5291	TRANS GEN FUND--RECORDING DEP	79,811	92,000	77,000	92,000	119%
5292	TRANS GEN FUND--DEED STAMPS	85,161	90,000	77,000	90,000	117%
5293	RHSP	25,137	29,000	25,056	29,000	116%
5294	TRANS TO GIS RESOLUTION	33,618	39,000	33,716	39,000	116%
5295	RECORDING AUTOMATION	19,821	22,500	19,945	22,500	113%
5296	TRANS GEN FUND--VITALS	8,311	8,000	7,433	8,000	108%
5297	TRANS TO VITAL RESOLUTION	3,325	2,700	3,413	2,700	79%
5298	DOMESTIC VIOLENCE	360	360	135	360	267%
5299	TRANS GEN FUND--MISC FEES	5,414	2,890	6,212	2,890	47%
5400	TRAN TO 11-3285 GEN FD-INT	19	4,000	4,000	0	0%
TOTAL EXPENSES		282,216	318,450	283,087	314,450	
NET CHANGE IN FUND BALANCE (REV/EXP)		-651	-4,000	-4,000	0	0%
FUND BALANCE, BEGINNING OF YEAR		34,370	33,719	33,719	29,719	
FUND BALANCE, END OF YEAR		33,719	29,719	29,719	29,719	Fund Bal 9%

Inheritance Tax

65

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2011	Year Ending November 30, 2012	Year Ending November 30, 2012	Year Ending November 30, 2013	Inc./Dec. 2012 to 2013
3027	INTEREST EARNED	0	0	0	0	#DIV/0!
3267	INHERITANCE TAX	351	0	0	0	#DIV/0!
TOTAL REVENUE		351	0	0	0	
8533	INHERITANCE DISBURSEMENT	7,361	0	0	0	#DIV/0!
	TRANSFER TO GEN. FUND		41			
TOTAL EXPENSES		7,361	41	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)		-7,010	-41	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		7,051	41	41	0	
FUND BALANCE, END OF YEAR		41	0	41	0	

Sheriff's Fee

66

Item		Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027	INTEREST EARNED	1	5	5	5	100%
3268	SHERIFF'S FEES	53,201	36,000	36,000	37,000	103%
TOTAL REVENUE		53,202	36,005	36,005	37,005	
8534	FEES TO GENERAL FUND	52,690	33,000	33,000	35,000	106%
	FEES TO DUI FUND					
TOTAL EXPENSES		52,690	33,000	33,000	35,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		512	3,005	3,005	2,005	67%
FUND BALANCE, BEGINNING OF YEAR		2,494	3,006	3,006	6,011	
FUND BALANCE, END OF YEAR		3,006	6,011	6,011	8,016	

Prisoner Commissary

67

Item		Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027	INTEREST EARNED	0	1	1	1	100%
3269	MONEY RECEIVED	15,815	15,000	20,000	20,000	100%
TOTAL REVENUE		15,816	15,001	20,001	20,001	
8535	COMMISSARY EXPENSES	16,208	15,000	20,000	20,000	100%
TOTAL EXPENSES		16,208	15,000	20,000	20,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-392.49	1	1	1	100%
FUND BALANCE, BEGINNING OF YEAR		544.97	152	152	153	
FUND BALANCE, END OF YEAR		152.48	153	153	154	

Sheriff Trust Account

68

Item		Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027	INTEREST EARNED	7		10		0%
3270	SHERIFF SALE AND BOND FEE	94,741	190,000	50,000	100,000	200%
TOTAL REVENUE		94,748	190,000	50,010	100,000	
8536	SALE AND BOND DISBURESMENT	95,788	190,000	50,000	100,000	200%
TOTAL EXPENSES		95,788	190,000	50,000	100,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-1,040	0	10	0	0%
FUND BALANCE, BEGINNING OF YEAR		6,661	5,622	5,622	5,622	
FUND BALANCE, END OF YEAR		5,622	5,622	5,632	5,622	

Trustee

69

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3271 TRUSTEE PROPERTIES SALE	11,614	52,000	52,000	52,000	100%
TOTAL REVENUE	11,614	52,000	52,000	52,000	
8537 TAX SALE DISBURSEMENTS	11,228	52,000	52,000	52,000	100%
TOTAL EXPENSES	11,228	52,000	52,000	52,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	386	0	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR	264	650	650	650	
FUND BALANCE, END OF YEAR	650	650	650	650	

Probation Restitution

70

Item		Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027	INTEREST EARNED		0	0	0	#DIV/0!
3273	RESTITUTION FEE	2,651	2,347	1,900	2,100	111%
TOTAL REVENUE		<u>2,651</u>	<u>2,347</u>	<u>1,900</u>	<u>2,100</u>	
8539	RESTITUTION DISBURSEMENT	2,061	2,426	1,900	2,100	111%
TOTAL EXPENSES		<u>2,061</u>	<u>2,426</u>	<u>1,900</u>	<u>2,100</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		590	-79	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		5,789	6,378	6,378	6,299	
FUND BALANCE, END OF YEAR		<u>6,378</u>	<u>6,299</u>	<u>6,378</u>	<u>6,299</u>	

Marriage Fund

71

Item		Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027	INTEREST EARNED	-3		0		#DIV/0!
3274	MARRIAGE FUND INCOME	160	70	150	70	47%
TOTAL REVENUE		157	70	150	70	
8540	MARRIAGE FUND DISBURSEMENT	3	18	150	0	0%
TOTAL EXPENSES		3	18	150	0	
NET CHANGE IN FUND BALANCE (REV/EXP)		154	52	0	70	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		1,180	1,334	1,334	1,386	
FUND BALANCE, END OF YEAR		1,334	1,386	1,334	1,456	

Coroners Fees

72

Item		Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
3027	INTEREST EARNED	1	2	2	2	100%
3140	CORONERS FEES	1,660	1,100	1,100	1,100	100%
TOTAL REVENUE		1,661	1,102	1,102	1,102	
Disbursements		0	1,100	0	1,100	#DIV/0!
TOTAL EXPENSES		0	1,100	0	1,100	
NET CHANGE IN FUND BALANCE (REV/EXP)		1,661	2	1,102	2	0%
FUND BALANCE, BEGINNING OF YEAR		750	2,411	2,411	2,413	
FUND BALANCE, END OF YEAR		2,411	2,413	3,513	2,415	

Tax Collection

90

Item	Actual Year Ended November 30, 2011	Estimated Year Ending November 30, 2012	Budget Year Ending November 30, 2012	Budget Year Ending November 30, 2013	Percent Inc./Dec. 2012 to 2013
TAX COLLECTED	0	0	0	0	#DIV/0!
TOTAL REVENUE	0	0	0	0	
TAX DISBURSED	0	0	0	0	#DIV/0!
TOTAL EXPENSES	0	0	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)	0	0	0	0	
FUND BALANCE, BEGINNING OF YEAR	0	0	0	0	
FUND BALANCE, END OF YEAR	0	0	0	0	

Carroll County Five Year Capital Plan

Dept.	Inventory Item	Funding Source	Current Budget 2012	Planning Year 2013	2014	2015	2016	2017
Capital Projects								
Animal Control								
	Tranquilizer Guns	General (Fund 11)						
	Vehicle	Animal Control (Fund 27)			21,000			
	Shed/Interior Kennel Replacement	Animal Control (Fund 27)	2,500	13,000				
	Indoor Kennels	General (Fund 11)			12,385			
	Fence in area around dog pound	Animal Control (Fund 27)						
GIS								
	Digital Orthophotography Flyover	General (Fund 11)	10,000	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)						
	Snow Plow Wing	Highway (Fund 15)						
	Salt Spreader	Highway (Fund 15)						
Probation								
	Copy Machine - purchased 2007(\$5673.00)	General (Fund 11)			6,577			
Sheriff								
	Squad Car	DUI (Fund 31)		14,000	26,000	27,000	27,500	28,000
		Court Security (Fund 43)		12,000				
	Phone System	General (Fund 11)			35,000			
Courthouse								
	Courthouse Repairs	General (Fund 11)						
	Tuck Pointing	General (Fund 11)	20,000	20,000				
Circuit Clerk								
	AS 400					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 computer stations	Misc. Grants			
computer server	Misc. Grants			
County Highway Dept.				
Desktop Computer (2)	Highway Fund			4,839
Probation				
Server - purchased 2008 (\$4174.36)	Probation Service Fees			
Sheriff				
2 computer replacements	General (Fund 11)	2,000		
Circuit Clerk				
AS/400	General (Fund 11)	25,000	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		
Vanguard Appraisal Software	General (Fund 11)			
Treasurer				
PC	(Fund 39)			
PC	(Fund 39)			
PC	(Fund 39)			
PC	(Fund 39)			15,000
PC	(Fund 39)	4,000		
FILE SERVER FOR ACCTING	General (Fund 11)		9,500	
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)			17,500		
Imaging Software	Recorders Auto. (Fund 23)					
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		33,400	34,500	38,579	43,799	0
Total CIP Requests with Computer Replacement		74,900	103,500	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 15th day of November, A.D., 2012.

Ayes: _____

Nays: _____

Absent: _____

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., 2012 and ending on the 30th day of November, A.D., 2013.

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

Section One: That the amount hereinafter set forth, or so much thereof as may be authorized by law, and the same is hereby levied for the fiscal year of the said County of Carroll, Illinois, beginning the 1st day of December, A.D., 2012 and ending on the 30th day of November, A.D., 2013.

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

General County:

Corporate	860,000
Liability Insurance (including Unemployment Ins.)	215,000
Agriculture Co-op Extension	75,000
Historical Society	6,200
County Highway	320,000
Matching	160,000
County Bridge	160,000
Community Mental Health	310,000
County Health	36,414
Illinois Municipal Retirement	365,000
Federal Social Security	230,000
Senior Citizens	77,500

Total	2,815,114
-------	-----------

Ayes: _____

Nays: _____

Absent: _____

Adopted and passed the foregoing tax levies by a roll call vote of the County Board of Carroll County, Illinois, on November 15th, 2012.

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	2011 Levy	2011 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
General	850,500	860,000	0.27302	858,692	0.27481	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
Liability Insurance		215,000	0.06825	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
Agri. Co-op Ext.	94,500	75,000	0.02381	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
Historical Society	6,300	6,200	0.00197	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
Highway	315,000	320,000	0.10159	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
Matching	157,500	160,000	0.05079	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
Bridge	157,500	160,000	0.05079	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
Mental Health	315,000	310,000	0.09841	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
County Health	236,250	36,414	0.01156	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
IMRF		365,000	0.11587	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
Social Security		230,000	0.07302	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
Senior Citizens	78,750	77,500	0.02460	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
VAC ?																	
Total		2,815,114	0.89369	2,819,712	0.90240	2,988,457	0.84625	2,956,778	0.80357	2,816,435	0.77823	2,216,700	0.64392	2,250,332	0.69700	2,254,200	0.75200
EAV		99.84%		94.35%		101.07%		104.98%		127%		99%		100%		102%	
		315,000,000		312,467,465		353,141,114		367,955,010		361,903,228							

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	2,819,712
%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	0.90240
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.	782,288	813,882	813,882	814,766	100%
Carpenters	261,464	268,396	268,395	240,113	89%
Carpenters-Circuit Clk	76,766	71,947	71,947	74,038	103%
Teamsters	238,480	246,406	276,712	254,093	92%
Total Full-time	1,358,998	1,400,631	1,430,936	1,383,009	

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	351,404	503,949	503,949	518,733	102.93%
	Part-time	11,852	22,227	29,365	30,616	104.26%
Highway Fund	Full-time	82,019	87,435	87,435	90,058	103.00%
	Part-time	18,165	15,000	15,000	15,500	103.33%
GIS Fund	Full-time	2,374	33,619	33,619	34,628	103.00%
Health Department Fund	Full-time	197,872	212,452	207,108	213,321	103.00%
Total Full-time		633,668	837,455	832,111	856,740	
Total Part-time		30,017	37,227	44,365	46,116	

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	173,776	159,300	185,100	194,500	
Other	176,452	184,416	183,916	186,145	
Full-time	350,228	343,716	369,016	380,645	

Total Salaries	2,372,911	2,619,029	2,676,428	2,666,510
Percent of Total Salaries				
Union	57%	53%	53%	52%
Non-Union	28%	33%	33%	34%
Elected	15%	13%	14%	14%

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	296,754	323,323	325,565	288,434	89%
6027 Highway	51,669	38,679	56,036	47,703	85%
6027 Health Department	31,165	28,000	37,357	35,778	96%
	379,588	390,002	418,958	371,915	89%

General Fund Reimbursement

Carpenters	2012	Premium	Employee	Employer	Employer
Base	Per Emp./Mon.	Over Base	20%	80%	Per Emp./Year
338.75	500	161.25	32.25	129	5,613
Blue Cross	2012	Premium	Employee	Employer	Employer
Base	Per Emp./Mon.	Over Base	20%	80%	Per Emp./Year
338.75	536.45	197.7	39.54	158.16	5.963

Elected Officials Salary Comparison History for Carroll County

Year	S.O.A.*		County Clerk		Treasurer		Circuit Clerk		Coroner		Sheriff		County Board**		States Attorney***	
2002	35,000		35,000		35,000		35,000		13,000		44,265		50		107,000	
2003	40,000	114.29%	40,000	114.29%	40,000	114.29%	35,000	100.00%	13,000	100.00%	44,265	100.00%	50	100.00%	107,000	100.00%
2004	40,000	100.00%	40,000	100.00%	40,000	100.00%	35,000	100.00%	13,000	100.00%	45,265	102.26%	50	100.00%	107,000	100.00%
2005	40,000	100.00%	40,000	100.00%	40,000	100.00%	40,000	114.29%	13,000	100.00%	46,265	102.21%	50	100.00%	109,645	102.47%
2006	40,000	100.00%	40,000	100.00%	40,000	100.00%	40,000	100.00%	13,000	100.00%	47,265	102.16%	50	100.00%	112,057	102.20%
2007	41,400	103.50%	41,400	103.50%	41,400	103.50%	40,000	100.00%	13,000	100.00%	48,915	103.49%	50	100.00%	120,037	107.12%
2008	42,800	103.38%	42,800	103.38%	42,800	103.38%	40,000	100.00%	13,000	100.00%	50,565	103.37%	50	100.00%	120,037	100.00%
2009	44,200	103.27%	44,200	103.27%	44,200	103.27%	44,200	110.50%	14,000	107.69%	52,215	103.26%	50	100.00%	124,238	103.50%
2010	45,600	103.17%	45,600	103.17%	45,600	103.17%	45,600	103.17%	14,000	100.00%	53,865	103.16%	50	100.00%	128,959	103.80%
2011	46,970	103.00%	46,700	102.41%	46,700	102.41%	46,700	102.41%	14,500	103.57%	55,000	102.11%	50	100.00%	128,959	100.00%
2012	47,800	101.77%	47,800	102.36%	47,800	102.36%	49,500	106.00%	14,500	100.00%	56,200	102.18%	50	100.00%	128,959	100.00%
2013		0.00%	48,900	102.30%	48,900	102.30%	49,500	100.00%	15,000	103.45%	57,400	102.14%		0.00%		0.00%
2014		#DIV/0!	50,000	102.25%	50,000	102.25%	50,000	101.01%	15,500	103.33%	58,600	102.09%		#DIV/0!		#DIV/0!
2015								0.00%	16,000	103.23%						#DIV/0!
2016							#DIV/0!		16,500	103.13%						#DIV/0!

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

**The County Board members receive \$50 per meeting plus Travel (fuel) allotment.

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

Red Highlighted positions are offices statutorily required to be set for four years at least 180 days prior to the first day of office.

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 restores the fund balance to the desired level.

Fixed Assets

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

Fiscal Year

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

Grants

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

Internal Control

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

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

Investment

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

Position Reclassifications

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

Purchasing

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

Revenues/Expenses

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

Salaries and Fringe Benefits

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

Capital Projects and Purchases

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

User Fees

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

**Carroll County Budget Process
2012-13**

The Carroll County budget process is a year long event with the results of the final 2012-13 County budget. The process will seek involvement from the County Board, Finance Committee, Department leaders and public. To accomplish the best possible budget to serve the needs of the County's residents, a look at both the long range big picture and individual line items will take place over the course of the year to guide the Board to the final budget to be implemented for the following fiscal year.

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

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

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

Target Date	Responsibility	Task
Step 1 Capital Improvement		
7/27/12	Department Heads	Turn in Draft 2010-11 Long Range Capital Expenditures to Administrator
8/11/12	Board/Adm	Review 5 year Capital Plan
Step 2 Department Participation in Budget Preparation		
7/2/12	Adm	Issue budget request worksheets to department heads, etc.
8/6/12	Dept. Heads	Return budget request worksheets to Administrator
8/8/12	Treasurer/Adm	August revenues and expenses with budget to actual and general ledger to Administrator

Target Date	Responsibility	Task
Step 3 Finance Committee Review and Recommendations		
8/16/12	Adm/Board	First Review of Budget by Board. Discussion of Budget set times with Departments for questions during next months meeting and set goals if needed
9/6/12	Board/Adm/Dept's	2nd meeting to go over budget and make changes and recommendations. Discuss and/or set tax rates. All Day meeting.
10/4/12	Adm	Prepare final budget and send to Board
10/18/12	Board/Adm	Review final draft and make any last changes before public display.
10/25/12	Board/Adm	Board Meeting if needed to Finalize budget discussion and recommendation

Step 4 County Board Review and Approval

10/31/12	Adm	Deliver tentative budget document to County Clerk for public display (at least 15 days prior to November County Board meeting)
10/31/12	County Clerk	Notify paper of 105% notice (if necessary) (between 7 and 14 days prior to budget hearing)
11/15/12	County Board	Review, revise and act on the Budget and Levy Ordinance
12/1/12	Adm	Bind 6 complete sets for signature to Chairman, Fin Com chr, County Clerk (3) and County Administrator
No later then 12/28/2012	County Clerk	File Ordinance and Levy in the County Clerks Office

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