



CARROLL COUNTY, ILLINOIS
Combined Budget and Appropriation Ordinance and Tax Levy
for the year ending November 30, 2016
Approved November November 19, 2015

County Board

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

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

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

Elected Officials

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

Appointed Department Heads

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

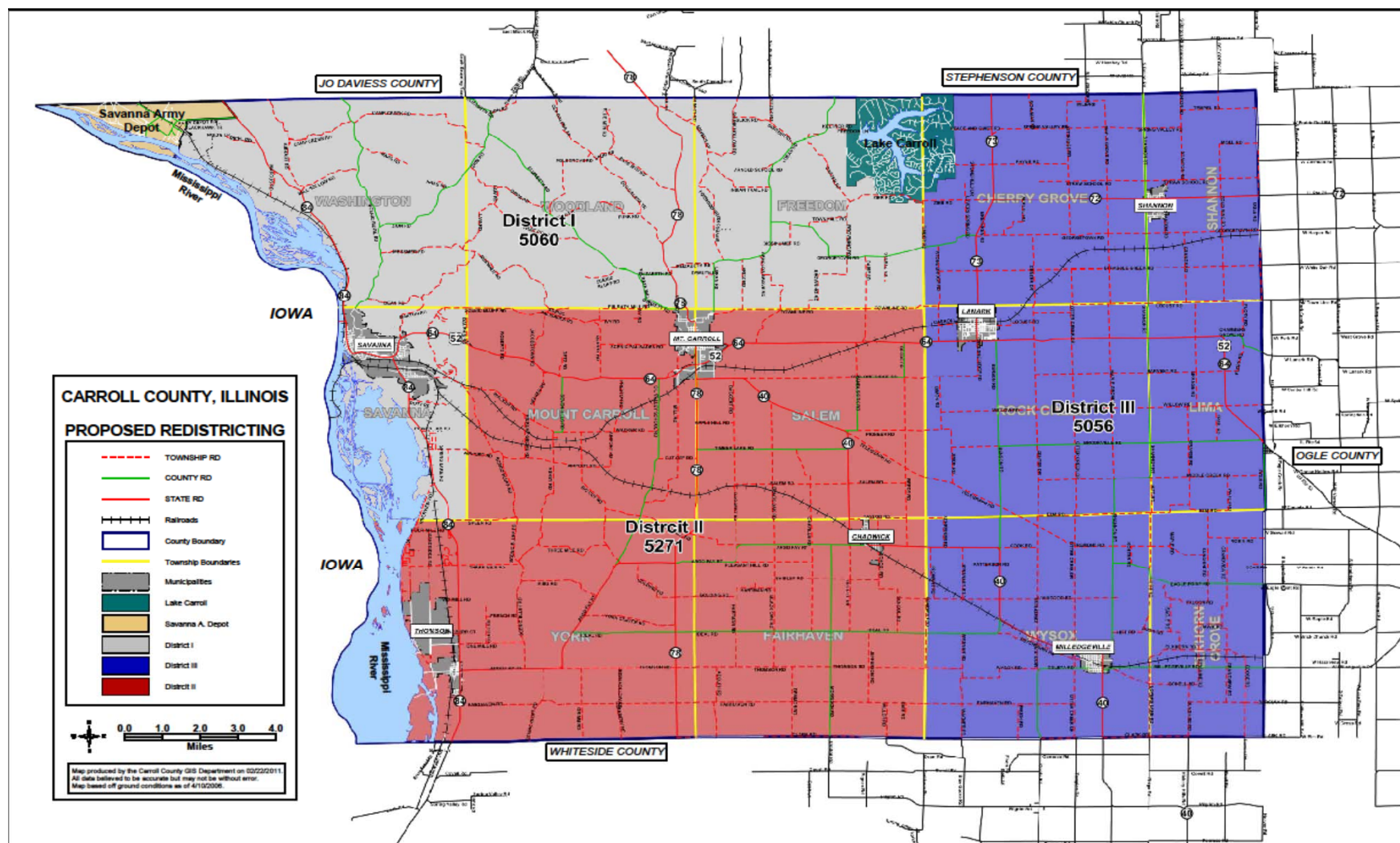


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Introduction

The following document contains the Appropriation, Annual Budget and Tax Levy Ordinances for Carroll County, Illinois. Two actual documents are being approved by the County Board within this document. They are the Combined Budget and Appropriations Ordinance and the Tax Levy Ordinance. Within the pages of this document other information such as structure charts by department, five year capital plan, tax rate history and budget policies are provided to assist the individuals planning for the County and the community in understanding the finances of the Carroll County government. These documents will guide the County's operations during the period of December 1, 2015 to November 30, 2016.

Combined Budget and Appropriations Ordinance

All funds being appropriated by the County are listed by fund starting on page 8. The budget by fund is then broken out listing revenues and expenses that are anticipated for the fiscal year. Currently Carroll County has sixty funds making up the full County Budget and can be found between pages 8 and 97. 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 98. 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 2015 Tax levy resolution as presented will not exceed this threshold.



County Residents

Elected Officials

County Board
(9)

County Board
Chair

County Clerk & Recorder
Sheriff
State's Attorney
Treasurer
Circuit Clerk
Reg. Supt. Of Schools
Coroner
15th Circuit Judges

County Departments

County
Administrator

Highway
Department

Assessment

County Clerk
& Recorder

State's Attorney

Circuit Judges

Sheriff &
Property

Animal
Control

GIS

Treasurer

Coroner

Circuit Clerk

Probation

Reg. Supt. Of
Schools

Public Defender

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, 2014, through November 30, 2015.

Fund	Actual	Estimated	Appropriation	Appropriation	Percent Inc./Dec. 2013 to 2016
	Year Ended November 30, 2014	Year Ending November 30, 2015			
11 General County	3,607,546	3,705,854	3,801,097	3,926,121	103%
13 Bridge Aid	760,542	623,812	887,000	2,875,680	324%
14 County Highway	1,103,982	866,182	1,094,570	1,113,320	102%
15 Township Motor Fuel	760,156	727,037	794,000	745,000	94%
16 County Motor Fuel	604,870	542,693	720,430	560,293	78%
17 TWP County Bridge	374,208	116,686	222,000	0	0%
18 Matching	41,595	135,801	645,000	671,000	104%
19 Social Security	230,166	232,734	244,254	250,067	102%
20 Illinois Municipal Retirement	384,805	438,379	448,974	456,306	102%
21 Law Library	445	500	3,000	3,000	100%
22 Court Automation	13,227	3,200	11,595	11,595	100%
23 County Recorder's Automation	25,222	26,000	34,000	55,200	162%
24 Non Resident Heir	87.5	90	10440	11250	108%
26 Community Mental Health	320,000	329,001	329,001	339,280	103%
27 Animal Control	4,249	5,187	5,912	10,361	175%
28 Electronic Monitoring	0	0	0	0	#DIV/0!
29 Vital Records Automation	991	1,000	1,500	4,500	300%
30 Senior Citizens Fund	75,046	81,000	81,000	83,000	102%
31 DUI Enforcement Equipment	5,000	3,000	5,000	3,000	60%
32 Probation Service Fee	17,066	29,492	31,710	36,410	115%
34 Liability Insurance	124,837	129,604	136,824	138,938	102%
35 Payroll Escrow	0	0	0	0	#DIV/0!
36 Payroll	0	0	0	0	#DIV/0!
37 Public Safety Tax	274,000	245,000	320,000	295,000	92%
38 Treasurer Fee	-	0	0	0	#DIV/0!
39 Tax Sale Automation	1,311	1,300	5,000	5,000	100%
Tourism Promotion (Hotel Motel)	26,044	27,425	34,150	37,339	109%
41 911 Fund	169,393	220,205	193,294	212,121	110%
42 Drug Fines	2958.96	2000	3000	3000	100%
43 Court Security Fee	47,991	95,500	110,762	93,641	85%
44 Geographic Information Systems	52,921	55,745	62,747	74,725	119%
45 States Attorney Task Force	2,640	5,253	13,870	9,378	68%
46 Rental Housing	26676	24000	24000	22200	93%
47 Document Storage Fee	7,307	16,525	16,668	16,565	99%
49 Maint. and Child Support Collection	6,613	11,787	19,900	18,397	92%
50 Circuit Clerk	655,045	650,000	675,000	675,000	100%

52	GIS Resolution Fee	35,000	29,000	29,000	29,000	100%
53	States Attorney VOCA	17,208	15,071	15,071	15,071	100%
54	County Health	384,733	607,989	667,434	406,885	61%
55	Grants Fund	11,662	9,547	303,906	300,000	99%
56	Pet Population Control	1,850	2,118	5,500	5,000	91%
57	Circuit Clerk Operation and Adm.	0	0	0	0	#DIV/0!
58	Squad Car Acq. And Maint.	3,000	4,000	4,000	1,000	25%
59	Victims Impact	1,135	1,000	1,000	1,000	100%
62	Tax Redemption	251,327	296,000	300,000	300,000	100%
63	Death & Fetal Death Fees	3,988	3,500	3,752	3,500	93%
64	Clerk and Records Fee	249,854	268,550	238,560	264,550	111%
66	Sheriff's Fees	49,740	50,000	50,000	50,000	100%
67	Prisoner Commissary	25,302	32,000	20,000	30,000	150%
68	Sheriff Trust Account	8,408	10,000	75,000	10,000	13%
70	Probation Restitution	5,687	680	1,000	500	50%
71	Marriage	0	200	350	200	57%
72	Coroners Fees	0	2,000	2,000	2,000	100%
73	K-9 Fund	14,353	2,000	400	1,500	375%
74	Transportation Grant	220,705	250,000	250,000	275,000	110%
60	County Historical Society	6,115	6,189	6,189	6,200	100%
61	County Agricultural Extension Service	92,000	91,815	91,815	82,642	90%
		11,109,007	11,033,651	13,050,674	14,540,734	

Less Interfund Transfers Out

11	General County	115,000	50,000	50,000	10,000	20%
19	Social Security	16,342	15,734	15,734	15,289	97%
20	Illinois Municipal Retirement	25,561	25,401	25,401	24,682	97%
22	Court Automation	0	0	795	795	100%
23	County Recorder's Automation	4,334	4,000	10,000	20,000	200%
32	Probation Service Fee	7,029	15,210	15,210	30,410	200%
34	Liability Fund	10,000	10,000	10,000	10,000	100%
37	Public Safety Tax	270,000	240,000	290,000	270,000	93%
40	Tourism Promotion (Hotel Motel)	1,230	1,575	1,150	1,939	169%
41	911 Fund	52,626	54,905	54,294	56,121	103%
45	States Attorney Task Force	2,640	3,253	3,870	3,378	87%
49	Maint. and Child Support Collection	3,133	2,987	4,500	2,997	67%
50	Circuit Clerk	0	0	25,000	25,000	100%
52	GIS Resolution Fee	35,000	29,000	29,000	29,000	100%
57	Circuit Clk. Oper. & Admin.	0	0	0	0	#DIV/0!
58	Squad Car Acquisition and Maint.	3,000	4,000	4,000	1,000	25%
62	Tax Redemption	5,540	290,000	294,000	294,000	100%
64	Clerk and Recorder Fees	212,013	230,200	204,700	226,200	111%
Transfers Out		763,449	976,265	1,037,654	1,020,810	

Net appropriations **10,345,558** **10,057,385** **12,013,020** **13,519,924**

Adoption of the Combined Budget and Appropriation Ordinance is a combination of the Appropriations and Budget contained within pages 8 to 97 of this document. The signature page is located on page 97.

Section Two: Budget By Funds

General Fund Description and Summary

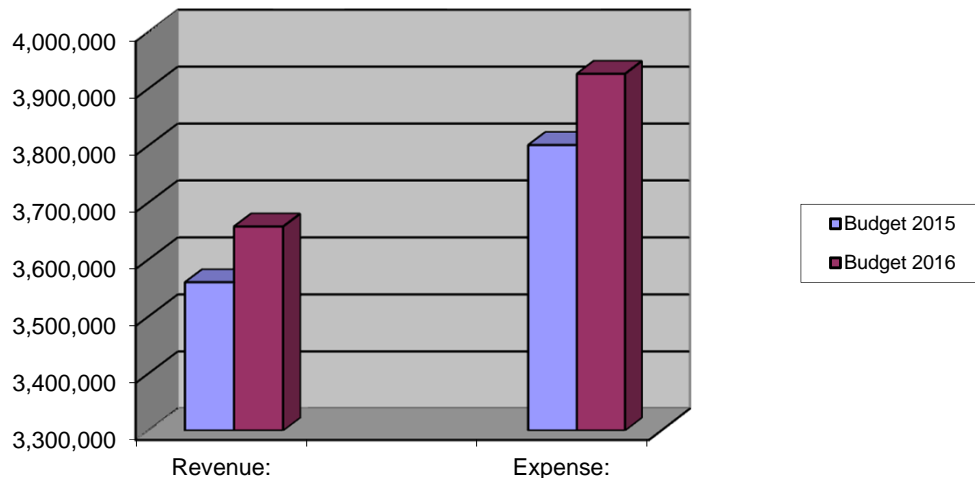
The General Fund accounts for several County Departments and services provided by the County. Operational funds, in full or in part, for the County Clerk and Recorder, Treasurer, Administration, County Board, Zoning, Supervisor of Assessments, Sheriff, Circuit Clerk, Animal Control, Coroner, Judicial,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

For the first time in several years the revenues from most of the major sources appear to be leveling off or showing signs of improving. The general fund is able to maintain a fund balance of just above the 20 to 30 percent recommended by the auditors. Several other factors related to funding source through or controlled by the State of Illinois, may be change by the State this year and could have a major impact on the funds received by the County.

Summary for Budget Year Ending November 30, 2016:

	<u>Budget 2015</u>	<u>Budget 2016</u>
Revenue:	3,560,014	3,657,929
Expense:	3,801,097	3,926,121

General Fund Budget Comparison

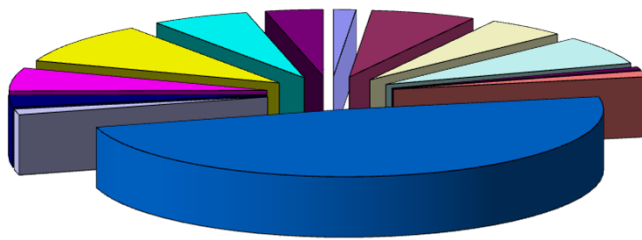


Full-Time Salaries---Defined as those that receive retirement benefits including overtime wages.

	Budget 2014	Budget 2015
Courthouse	29,935	30,815
Assessment	156,682	144,197
Treasurer	105,732	108,864
Clerk and Recorder	146,561	150,961
Coroner	16,000	16,500
Animal Control	29,289	30,153
Sheriff	1,051,684	1,066,995
Emergency Services	28,126	28,970
Public Defender	60,129	61,933
Probation	117,753	121,286
States Attorney	213,947	216,497
Circuit Clerk	130,452	133,657
Administrator	76,860	79,166
	<u>2,163,150</u>	<u>2,189,993</u>

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

Salaries 2015



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

General Fund Revenues

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Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3001 REAL ESTATE TAX COLLECTION	844,331	889,000	905,000	940,000	104%
3002 MOBILE HOME TAX COLLECTION	635	900	900	900	100%
3003 PERSONAL PROPERTY REPLACEMENT	162,223	173,214	160,000	165,000	103%
3005 FEES-TREASURERS	5,890	5,000	4,000	5,000	125%
3008 STATES ATTORNEY REIMBURSEMENT	113,461	113,500	120,000	113,500	95%
3009 STATE-GRANTS IN AID	50,422	85,345	71,000	75,000	106%
3010 STATE-PROB SALARY SUBSIDY	11,000	10,000	9,500	11,000	116%
3011 STATE SOA SALARY REIM	24,908	25,500	25,500	26,000	102%
3012 STATE ESDA FUND REIM	17,919	17,604	12,000	12,000	100%
3013 STATE INCOME TAXES	595,623	640,000	620,000	630,000	102%
3014 STATE ELEC JUDGE REIM	8,460	7,785	4,500	8,500	189%
3016 STATES ATTORNEY FEES	5,379	5,500	5,000	5,100	102%
3017 FINES - CIRCUIT CLERK	70,221	90,000	80,000	80,000	100%
3018 PUBLIC DEFENDER INCOME	12,125	14,000	14,000	14,500	104%
3020 COUNTY 1% SALES TAX	110,772	105,000	95,000	95,000	100%
3021 COUNTY .25% SALES TAX	350,476	340,000	340,000	340,000	100%
3027 INTEREST EARNED	3,398	4,000	4,000	4,000	100%
3029 TRANS FROM 49 & 50 - INT	131	0	0	0	#DIV/0!
3030 INTEREST-CO COLL/DELINQ/INLIEU	0	0	25	0	0%
3031 ZONING & PERMIT INCOME	19,970	17,715	9,000	15,000	167%
3032 JUDICIAL FUND - RESOLUTIONS	2,839	489	3,000	2,500	83%
3034 EMPLOYEES INS REIMBURSEMENTS	19,066	20,500	13,000	14,000	108%
3036 MISCELLANEOUS INCOME	326	500	300	350	117%
3037 DELINQUENT TAXES - PENALTIES	52,021	46,000	55,000	55,000	100%
3040 ILEC - WORK RELEASE INCOME	4,616	6,559	4,000	4,000	100%
3042 SOA--NOTARY FEES-INCOME	875	800	1,200	1,000	83%
3043 CABLE TV FRANCHISE FEES	11,831	12,445	12,000	12,000	100%
3044 TRANSFER FROM TOUR5% TREAS FEE	1,230	1,575	1,150	1,300	113%
3046 CORPS OF ENGINEERS--CAUSEWAY	14,216	14,500	14,000	14,100	101%
3048 TRANSFER FROM PROB SERVICE FEE	7,029	15,210	15,210	19,910	131%
3052 STATE--LOCAL USE TAX	117,773	110,000	105,000	112,000	107%
3058 TRANSFER FROM PUB SAFETY TAX	270,000	240,000	290,000	270,000	93%
3059 FEES - TRANSFER STATION	6,877	6,500	6,500	6,500	100%
3061 FOREIGN SHERIFF FEES	5640	5,600	500	5,000	1000%
3067 JUDGE--PLACEMENT REIMBURSEMENT	0	0	0		#DIV/0!
3069 JAIL TELEPHONE--COLLECT CALLS	0	0	0		#DIV/0!
3075 CIR CL--ARRESTEE'S MEDICAL FEE	1,715	1,800	1,800	1,800	100%
3076 TRAN FRM 58-5400 SQUAD CAR AQ	3,000	0		0	
3077 MULTI-TOWNSHIP--ASSESSING	35,679	36,255	36,255	36,255	100%
3078 TRANSFER FROM CHD. SUP. CIR CLK	2,730	2,730	4,197	2,800	67%

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3080 TRANSFER FROM 911 WGE REIM DIS	38,099	39,718	39,431	40,614	103%
3083 MINOR HOUSING	394	700	400	400	100%
3089 CIR CLERK--BLOOD TEST FEE	200	300	200	200	100%
3090 SHERIFF-SS INCENTIVE PAYMENT	2,000	2,000	2,000	2,000	100%
3091 SHERIFF--HIREBACK	-	0	500	500	100%
3092 TRANSFER FROM 911 INS REIMB	6,872	7,343	7,000	7,500	107%
3100 TAX SALE INDEMNITY FEES	3,880	2,320	1,000	1,000	100%
3105 US FISH/WILDLIFE-REFUGE REV SH	4,163	3,897	3,500	3,900	0%
3106 INT FROM CIR CL-DEP TO GEN FD	3,403	681	3,300	3,300	100%
3215 CIR CLERK--GENERAL FEE-38.675%	44,416	42,772	42,000	42,500	101%
3216 CIR CLERK-MISC INCOME	1,702	3,300	1,000	1,900	190%
3218 CO CLERK--FEES	181,090	217,526	174,000	200,000	115%
3219 SHERIFF--FEES	47,497	44,000	47,000	47,000	100%
3220 CIRCUIT CLERK--FEES	78,590	89,408	90,000	90,000	100%
3230 COURTHOUSE POP MACHINE INC	1,996	1,663	1,900	1,900	100%
3240 REIMB--PUBLIC DEFENDER SALARY	28,824	40,046	40,046	41,000	102%
3260 HIGHLAND C C -RENT-PTE	1,200	1,200	1,200	1,200	100%
3282 TRANS FROM PROB SER.-SALARY REIM	7,500	10,500	10,500	10,500	100%
3283 TRAN FRM 62-5400 TAX REDEMP	-	0	0	0	#DIV/0!
3285 TRAN FRM 64-5400 CL/REC FEES	-	0	0	0	#DIV/0!
3301 TRANSFER FROM F23--CLERK SALARY	5,000	5,000	5,000	5,000	100%
3304 TRANSFER FROM F23 FD--REC FEES	6,000	6,000	6,000	14,000	233%
3306 TRANSFER FROM LIABILITY FUND 34	10,000	10,000	10,000	10,000	100%
3309 TRANSFER FROM FUND CLOSURE	-	254	0	0	
3317 ASSESSOR/GIS WEBSITE	2,970	4,710	2,000	2,000	100%
3318 TRANSFER FROM F50 CIR CLK	-	0	25,000	25,000	100%
3321 VIDEO GAMING	5,419	6,000	4500	6,000	133%
3322 WORK COMP REIM	2,477	9,007	0	1500	#DIV/0!
TOTAL REVENUE	3,448,503	3,613,871	3,560,014	3,657,929	

General Fund EXPENSES

11

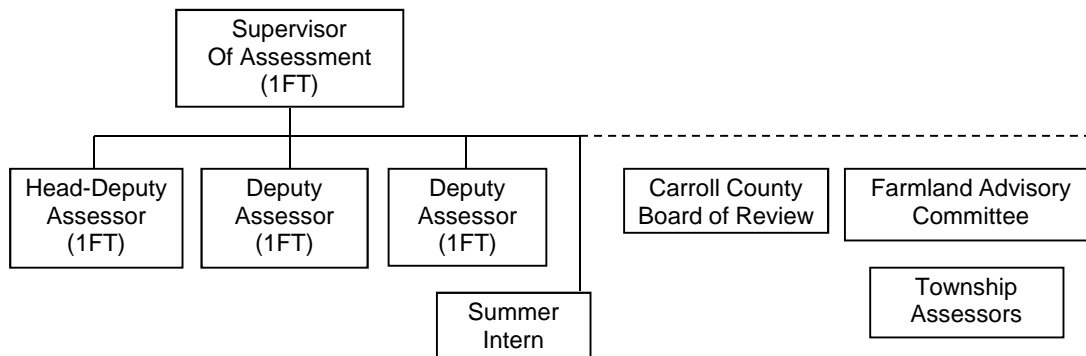
Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
00					
5040 BANK SERVICE CHARGE					
01 COURTHOUSE UPKEEP					
5002 JANITOR	28,549	29,335	29,335	30,215	103%
5003 REPAIRS & MAINTENANCE	35,356	65,000	50,000	36,000	72%
5004 UTILITIES--ELECTRICITY & WATER	54,943	46,310	55,000	51,000	93%
5005 UTILITIES--TELEPHONE	31,453	40,000	26,000	40,000	154%
5006 UTILITIES--GAS	8,890	8,000	12,000	12,000	100%
5007 SUPPLIES	422	0			
5008 CARPETING & COURTYARD	0	0	1,000	1,000	100%
5026 HVAC MAINTENANCE CONTRACT	20,100	20,500	23,510	23,510	100%
5436 COURTHOUSE IMP-CIP TUCK POINT	5,000	30,000	20,000	23,000	115%
5437 PART-TIME JANITOR	8,586	9,700	13,045	13,436	103%
5438 JANITOR OVERTIME	657	100	600	600	100%
5459 COURTHOUSE IFIBER LEASE	0	7,200	7,200	7,200	100%
5460 HIGHWAY IFIBER LEASE	0	1,200	1,200	1,200	100%
5461 COURTHOUSE IMP-CIP PHONE SYS	63,167	250	0	0	#DIV/0!
5461 COURTHOUSE IMP-CIP PARKING LOT	0	25,450	35,000	0	0%
6027 HEALTH/LIFE INSURANCE	6,679	66	7,087	7,540	106%
DEPT. SUBTOTAL	263,803	283,111	280,977	246,702	
02 SUPPLIES AND RENTALS					
5319 RENTALS & LEASE	8,468	9,000	9,000	9,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	5,916	8,000	9,000	8,500	94%
5451 DEVENET LEASE	21,231	21,231	21,231	23,430	110%
DEPT. SUBTOTAL	35,615	38,231	39,231	40,930	
03 OFFICE EQUIPMENT AND MAINTENANCE					
5025 OFFICE EQUIPMENT MAINTENANCE	3,410	5,000	7,000	5,500	79%
DEPT. SUBTOTAL	3,410	5,000	7,000	5,500	
04 COUNTY BOARD SERVICIES					
5045 EQUIPMENT		1,000	2,000	1,500	75%
5320 PER DIEM ALLOWANCE	13,225	15,000	23,000	21,000	91%
5422 TRAVEL, DUES & SUPPLIES	93	2,000	3,300	2,000	61%
DEPT. SUBTOTAL	13,318	18,000	28,300	24,500	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
05 SUPERVISOR OF ASSESSMENTS					
5009 CLERKHIRE SALARIES	88,259	82,000	91,182	79,152	87%
5012 TRAVEL	4,882	6,295	6,000	6,000	100%
5014 EDUCATION	1,480	1,355	1,500	1,500	100%
5017 INDUSTRIAL APPRAISAL CONTRACT	0	0	2,500	2,500	100%
5018 FARMLAND ADVISORY COM	240	122	250	250	100%
5024 DUES	325	325	350	350	100%
5027 APPRAISAL SOFTWARE	11,200	11,300	11,500	11,500	100%
5028 ASSESSOR/GIS WEB	1,485	1,500	1,500	1,500	100%
5310 SALARY--SOA	50,000	51,500	51,500	53,045	103%
5314 PART TIME- SUMMER INTERN	5,325	5,630	10,000	8,000	80%
5321 CLERKHIRE--OVERTIME PAY		2,500	4,000	4,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	14,755	15,000	20,000	20,000	100%
6027 HEALTH/LIFE INSURANCE	23,751	25,704	25,704	27,290	106%
DEPT. SUBTOTAL	201,701	203,231	225,986	215,087	

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	2015-16 Hourly Rate	Current Yearly Salary	2015-16 Yearly Salary
Head-Deputy Assessor	10.60	10.90	19,292	19,838
Deputy Assessor	18.45	19.00	33,579	34,580
Deputy Assessor	13.20	13.59	24,024	24,734
			76,895	79,152

General Fund EXPENSES

11

Item		Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
06	BOARD OF REVIEW					
5012	TRAVEL	58	100	500	500	100%
5014	EDUCATION	200	0	300	300	100%
5311	SALARY--BOARD OF REVIEW	9,000	9,000	9,000	9,000	100%
5323	PRINTING, SUPPLIES & POSTAGE	1,590	1,500	1,600	1,600	100%
	DEPT. SUBTOTAL	10,848	10,600	11,400	11,400	
07	ELECTIONS					
5019	JUDGES, BALLOTS & SUPPLIES	127,072	109,000	110,000	110,000	100%
5020	CLERK'S OFFICE OVERTIME	3,524	1,700	4,000	4,000	100%
5021	MOTOR VOTER REGISTRATION	3,950	3,500	4,000	4,000	100%
5022	HELP AMERICA VOTE ACT	9,515	6,000	7,000	7,000	100%
	DEPT. SUBTOTAL	144,060	120,200	125,000	125,000	
08	BONDS - COUNTY OFFICERS					
5328	BONDS FOR COUNTY OFFICERS	739	800	1,000	1,000	100%
	DEPT. SUBTOTAL	739	800	1,000	1,000	
09	PERMANENT REGISTRATION					
5329	PERMANENT REGISTRATION	6,000	5,740	6,000	6,000	100%
	DEPT. SUBTOTAL	6,000	5,740	6,000	6,000	
10	ACCOUNTING SERVICE & AUDIT					
5023	ACCOUNTING SERVICE & AUDIT	27,850	29,700	33,725	33,725	100%
	DEPT. SUBTOTAL	27,850	29,700	33,725	33,725	
11	REIMBURSABLE INS - SEE #11-3034					
6049	REIMBURSABLE INS-SEE #11-3034	18,453	20,500	14,811	21,000	142%
	DEPT. SUBTOTAL	18,453	20,500	14,811	21,000	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
12 COUNTY TREASURER					
5009 CLERKHIRE SALARIES	63,478	54,323	54,232	55,819	103%
5314 PART TIME	150	0	5,000	5,000	100%
5010 DUES	-	150	150	150	100%
5012 TRAVEL	-	250	250	250	100%
5014 EDUCATION	-	107	350	350	100%
5323 PRINTING, SUPPLIES & POSTAGE	25,680	20,000	25,000	25,000	100%
6002 SALARY--TREASURER	50,000	51,500	51,500	53,045	103.0%
5324 ONLINE TAXES	1,000	0	1,000	0	0.0%
6027 HEALTH/LIFE INSURANCE	19,790	19,499	19,499	20,707	106%
DEPT. SUBTOTAL	160,097	145,829	156,981	160,321	

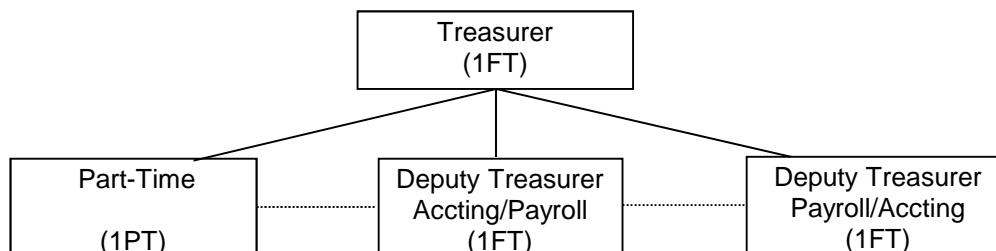
The County Treasurer's Office has the following responsibilities:

- 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	2014-15	Current Yearly Salary	2015-16 Yearly Salary	
Deputy Treasurer-Collector (35 hrs/wk)			0.00	0.00	#DIV/0!
Deputy Treasurer-Accting/Payroll(35 hrs/wk)	19.19	19.77	34,925.80	35,981.40	1.03022
Deputy Treasurer-Payroll/Accting(35 hrs/wk)	10.61	10.90	19,310.20	19,838.00	1.02733
			54,236.00	55,819.40	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
13 COUNTY CLERK AND RECORDER					
5009 CLERKHIRE SALARIES	92,512	95,061	95,061	97,916	103%
5010 DUES	420	420	420	0	0%
5012 TRAVEL	602	750	750	0	0%
5014 EDUCATION	947	650	650	0	0%
5323 PRINTING, SUPPLIES & POSTAGE	8,913	6,000	9,000	8,000	89%
6027 HEALTH/LIFE INSURANCE	24,238	25,704	25,704	27,290	106%
6031 RECORDERS-TRANSACTION FEE	11,323	13,500	13,500	0	0%
6068 DEED STAMPS	55,246	70,000	60,000	70,000	117%
6074 SALARY-COUNTY CLERK	50,000	51,500	51,500	53,045	103%
DEPT. SUBTOTAL	244,202	263,585	256,585	256,251	

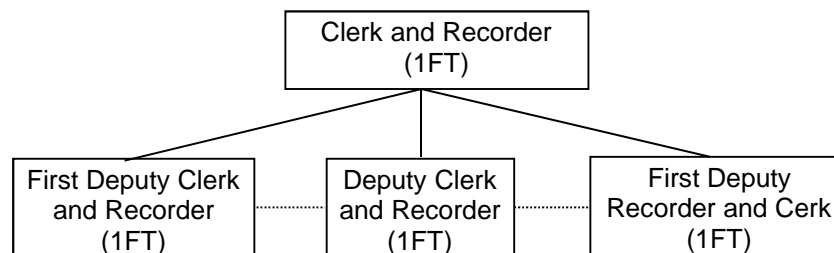
Department Discription:

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	2014-15 Hourly Rate	Current Yearly Salary	2014-15 Yearly Salary
First Deputy Clerk and Recorder(35 hrs/wk)	17.59	18.12	32,013.80	32,978.40
First Deputy Recorder and Clerk (35 hrs/wk)	17.27	17.79	31,431.40	32,377.80
Deputy Clerk and Recorder (35 hrs/wk)	17.37	17.89	31,613.40	32,559.80
			95,058.60	97,916.00

General Fund EXPENSES

11

Item		Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
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	5,000	2,500	50%
	DEPT. SUBTOTAL	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>2,500</u>	
16	LITIGATION EXPENSE					
6034	LITIGATION EXPENSE	0	0	10,000	10,000	100%
	DEPT. SUBTOTAL	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
17 ZONING					
5010 DUES	-	100	200	200	100%
5011 TRAINING--ZONING	-	0	700	800	114%
5012 TRAVEL	451	600	1,200	1,200	100%
5323 PRINTING, SUPPLIES & POSTAGE	1,819	1,200	1,500	1,000	67%
5423 TRAVEL--BOARD OF APPEALS	-	0	500	500	100%
6027 HEALTH/LIFE INSURANCE	-		0	0	#DIV/0!
6035 BOARD OF APPEALS	1,250	2,000	2,000	2,000	100%
6041 NOXIOUS WEED ADMINISTRATION	-	240	500	500	100%
6042 PUBLICATIONS	1,339	2,582	1,200	1,200	100%
6090 TRANSFER TO GIS FUND 44	(458)	0	0	0	#DIV/0!
6075 ZONING-SALARY	4,333		0		#DIV/0!
DEPT. SUBTOTAL	8,734	6,722	7,800	7,400	

The specific duties of the zoning shall include:

- Providing zoning information upon request.
- Receiving applications for building and occupancy permits, and reviewing such applications to determine if they comply with the ordinance provisions, and issuing or denying permits.
- Receiving applications for special use permits, variances and amendments, referring such applications to the appropriate public hearings, and publishing notice of such hearing.
- Conducting inspections.
- Investigating violations.
- Keeping the zoning map and text up to date.
- Assisting with implementation of planning and development plans and projects

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
18 CORONER					
5010 DUES	300	300	300	300	100%
5012 TRAVEL	678	500	800	1,200	150%
5323 PRINTING, SUPPLIES & POSTAGE	-	354	500	500	100%
6003 DEPUTY CORONER--SALARIES	1,200	1,800	1,800	4,200	233%
6013 CORONER TRAINING CLASSES	295	200	800	800	100%
6038 AUTOPSIES	7,374	7,135	5,900	5,900	100%
6058 SALARY-CORONER	15,500	16,000	16,000	16,500	103%
6069 COURT REPORTER	-	0	500	500	100%
DEPT. SUBTOTAL	25,347	26,289	26,600	29,900	

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	495	100	1,000	800	80%
5323 PRINTING, SUPPLIES & POSTAGE	1,362	2,500	2,500	2,500	100%
6027 HEALTH/LIFE INSURANCE	6,679	7,087	7,087	7,540	106%
6039 AUTO, TELEPHONE & SUPPLIES	4,153	3,900	3,900	3,900	100%
6059 SALARY-DOG CATCHER	28,162	28,789	28,789	29,653	103%
6061 PART-TIME SALARY	2,640	2,700	3,000	3,000	100%
6062 OVERTIME FOR FULL-TIME EMPL	0	0	500	500	100%
6072 PETTY CASH-SMALL ITEMS	399	400	500	400	80%
6078 UNIFORMS	385	400	400	400	100%
7055 CELL PHONE	236	489	600	600	100%
DEPT. SUBTOTAL	44,511	46,365	48,276	49,293	

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, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
20 COUNTY SHERIFF					
5010 DUES	1,710	1,550	1,200	1,550	129%
5012 TRAVEL	-	848	500	500	100%
5323 PRINTING, SUPPLIES & POSTAGE	14,283	15,089	12,000	12,000	100%
6005 SALARY--CHIEF DEPUTY	53,727	55,339	55,339	56,999	103%
6014 HIREBACK PAY	217	2,339	2,500	2,500	100%
6027 HEALTH/LIFE INSURANCE	150,842	163,254	170,090	180,972	106%
6037 WEAPONS & AMMO *	1,361	2,200	2,200	2,200	100%
6044 SQUAD CARE MAINTENANCE *	18,116	17,974	12,000	12,000	100%
6046 UNIFORMS *	13,658	10,804	10,000	10,000	100%
6047 RADIO CONTRACT & REPAIRS	1,964	2,633	2,000	2,500	125%
6048 TRAINING FEES *	9,137	6,053	6,000	7,000	117%
6051 SHERIFF--FUEL *	32,813	22,000	35,000	33,000	94%
6052 EXTRADITION EXPENSE	2,280	2,556	1,500	2,000	133%
6053 HOLIDAY PAY--Deputies,Jailers	23,809	25,431	27,000	27,000	100%
6054 HOLIDAY PAY--Disp	14,121	14,548	15,000	15,000	100%
6060 SALARY-SHERIFF	58,600	60,358	60,358	62,169	103%
6064 DEPUTIES--FOP SALARIES *	290,842	305,290	305,290	297,738	98%
6065 DEPUTIES--FOP OVERTIME *	41,139	30,000	30,000	30,000	100%
6066 SHERIFF--OTHER SALARIES	12,458	12,828	12,828	13,213	103%
6067 OTHER SALARIES--P/T PAY	28,779	37,000	15,000	20,000	133%
6073 DIETING OF PRISONERS	45,765	47,200	47,200	47,200	100%
6076 CT SECURITY SALARY (40%)	12,464	18,000	11,700	32,500	278%
6077 PRISONER HOUSING-OUT OF CTY	3,300	0	2,500	2,500	100%
6079 JAILERS--FOP SALARIES	216,941	220,379	220,379	222,656	101%
6080 DISPATCH--FOP SALARIES	282,443	290,990	290,990	299,720	103%
6081 JAILERS--FOP OVERTIME	17,117	10,000	17,000	15,000	88%
6082 DISPATCH--FOP OVERTIME	43,855	60,000	30,000	40,000	133%
6083 INVESTIGATOR ON CALL	-	0	400	400	100%
6084 PRISONER DENTAL	2,476	500	1,500	1,500	100%
6085 PRISONER MEDICAL	195	10,000	8,000	7,000	88%
6086 PRISONER PRESCRIPTION	3,597	3,000	5,000	5,000	100%
6087 PRISONER GENERAL CARE	1,664	3,000	5,000	5,000	100%
6088 P/T DISPATCH	14,239	11,000	20,000	14,000	70%
6253 K-9 MAINTENANCE	640	347	0	0	#DIV/0!
7075 CELL PHONES	8,850	8,000	11,000	8,000	73%
DEPT. SUBTOTAL	1,423,401	1,470,510	1,446,474	1,488,817	103%
21 VILLAGE OF THOMSON					
7049 THOMSON--POLICING CAUSEWAY	13,216	13,500	12,000	13,000	108%
DEPT. SUBTOTAL	13,216	13,500	12,000	13,000	

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

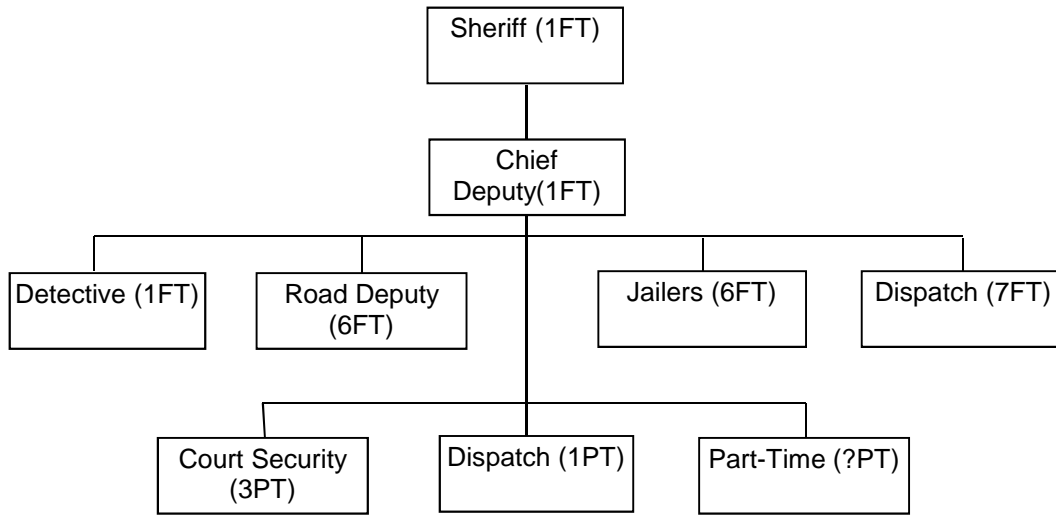
Two Non-Union Janitor Maintenance

Three Non-Union Part-Time Court Security

Contractual Employees:

Illinois Federal Order of Police Labor Council: Salaries

Position		Current Yearly Salary	2015-2016 Yearly Salary	
Detective		46,243	47,630	103.0%
Road Deputy		49,926	51,424	103.0%
Road Deputy		36,248	37,335	103.0%
Road Deputy	Starting Dec. 1	50,978	35,797	70.2%
Road Deputy		42,561	43,838	103.0%
Road Deputy		38,352	39,503	103.0%
Road Deputy	Deputies Sal	297,738.36	40,982	42,211
Jailer		39,010	40,180	103.0%
Jailer		34,801	35,845	103.0%
Jailer		34,275	35,303	103.0%
Jailer		37,957	39,096	103.0%
Jailer	Starting September	33,223	34,220	103.0%
Jailer	Jailers Sal	222,656.13	36,905	38,012
Dispatch		46,375	47,766	103.0%
Dispatch		43,218	44,515	103.0%
Dispatch		43,218	44,515	103.0%
Dispatch		42,199	43,465	103.0%
Dispatch		39,539	40,725	103.0%
Dispatch		39,010	40,180	103.0%
Dispatch	TC's Sal	299,719.70	37,431	38,554
		820,114.19	812,451	820,114
				7,663
				100.9%



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

General Fund EXPENSES

11

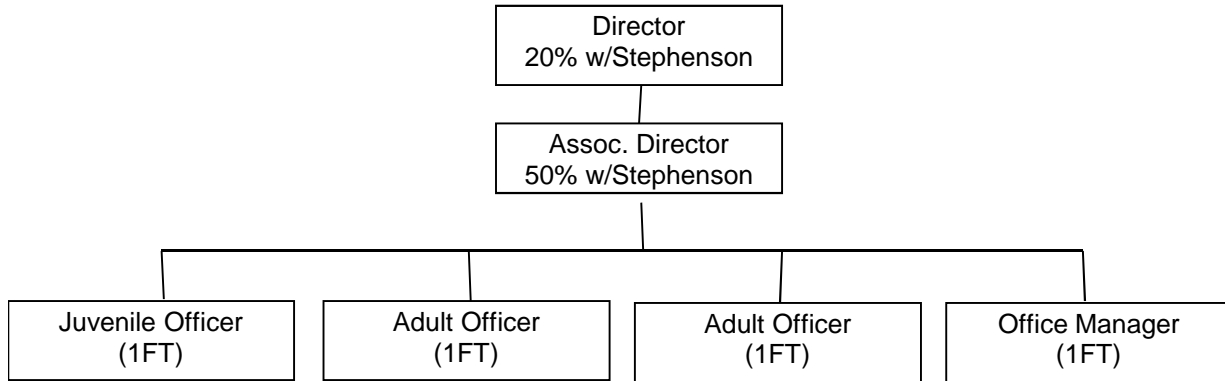
Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
22 EMERGENCY SERVICES					
5010 DUES	1,248	1,105	100	1,200	1200%
5012 TRAVEL	538	700	1,500	800	53%
5323 PRINTING, SUPPLIES & POSTAGE	773	100	1,000	700	70%
7002 SALARY-EMERGENCY SERVICES	14,852	15,299	15,299	15,758	103%
7051 NEW EQUIPMENT & MAINTENANCE	2,321	1,100	3,000	2,500	83%
7052 MISC MEETING EXPENSE	582	1,100	3,000	2,700	90%
7055 CELL PHONE	910	1,200	1,000	1,000	100%
7084 SEC SALARY-ONE HALF TIME	12,458	12,828	12,828	13,212	103%
DEPT. SUBTOTAL	33,682	33,432	37,726	37,870	
23 JURY EXPENSES					
5323 PRINTING, SUPPLIES & POSTAGE	1,967	500	3,000	2,500	83%
7088 JUROR'S FEES	13,885	4,500	10,000	9,000	90%
DEPT. SUBTOTAL	15,852	5,000	13,000	11,500	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
24 PUBLIC DEFENDER					
5014 EDUCATION	-		0		
7080 SALARY-PUBLIC DEFENDER	43,451	60,129	60,129	61,933	103%
7104 DEFENDING ATTORNEY SALARY	8,670	16,010	20,489	19,000	93%
7110 JUVENILE DEFENSE ATTY--SALARY	14,926		0	0	#DIV/0!
DEPT. SUBTOTAL	67,048	76,139	80,618	80,933	
25 PROBATION					
5009 CLERKHIRE SALARIES	30,891	20,475	20,475	21,089	103%
5323 PRINTING, SUPPLIES & POSTAGE	2,880	3,900	2,500	3,000	120%
6027 HEALTH/LIFE INSURANCE	10,135	7,333	14,174	15,081	106%
7011 CHIEF MANAGING OFFICER-TRAVEL	2,000	2,000	2,000	500	25%
7057 MEETING & TRAINING	-	40	400	400	100%
7059 WORK RELEASE: DIRECTOR SALARY	44,162	45,487	45,487	46,852	103%
7065 SALARY-RESTORATIVE JUSTICE	37,773	38,905	38,905	40,072	103%
7069 DRUG TESTING	1,894	1,500	3,000	2,000	67%
7070 SOFTWARE MAINTENANCE	930	2,608	1,860	2,860	154%
7071 SOFTWARE & HARDWARE UPGRADE	627	5,142	4,000	2,000	50%
7072 PERSONAL SAFETY	-	1,200	1,200	100	8%
7073 CMO TRAINING	-	700	700	700	100%
7074 ELECTRONIC MONITORING START UP	-	1,974	0	1,500	#DIV/0!
7075 OFFICE EQUIPMENT REPAIR	210	1,200	1,200	7,000	583%
7078 CELLULAR PHONES	-	350	350	350	100%
7081 SALARY-PROBATION OFFICER	56,137	58,373	58,373	60,124	103%
7086 CHIEF MANAGING OFFICER SALARY	9,732	8,000	13,467	10,000	74%
7107 PROBATION OFFICER--TRAVEL PAY	2,000	2,000	2,000	2,000	100%
7108 WORK RELEASE DIR--TRAVEL PAY	2,000	2,000	2,000	2,000	100%
7109 RES JUSTICE COORD--TRAVEL PAY	2,000	2,000	2,000	2,000	100%
DEPT. SUBTOTAL	203,371	205,187	214,091	219,628	

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.

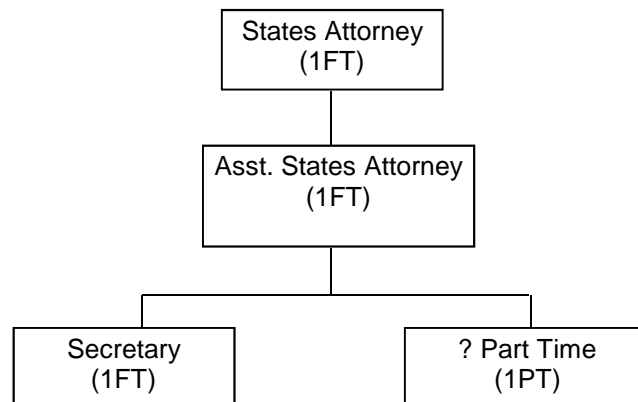


General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
26 STATES ATTORNEY					
5009 CLERKHIRE SALARIES	28,564	29,275	29,275	30,153	103%
5010 DUES	1,254	1022	1,000	1,000	100%
5012 TRAVEL	665	700	700	700	100%
5014 EDUCATION	93	1,600	1,600	1,600	100%
5323 PRINTING, SUPPLIES & POSTAGE	9,178	9,000	10,000	10,000	100%
6027 HEALTH/LIFE INSURANCE	20,034	21,261	21,261	22,621	106%
7063 VACATION-SECRETARY	-	0	350	350	100%
7064 APPELLATE PROSECUTOR	7,000	7,000	7,000	7,000	100%
7068 INVESTIGATION EXPENSES	2,432	500	2,000	2,000	100%
7082 SALARY-STATE'S ATTORNEY	128,959	128,959	128,959	128,959	100%
7090 ASST STATE'S ATTORNEY	54,089	55,713	55,713	57,384	103%
DEPT. SUBTOTAL	252,268	255,030	257,858	261,768	

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

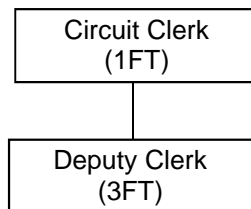
11

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
27 CIRCUIT CLERK					
5009 CLERKHIRE SALARIES	74,083	78,452	78,452	80,112	102%
5010 DUES	289	300	375	375	100%
5012 TRAVEL	693	600	2,000	1,500	75%
5014 EDUCATION	-	0	1,000	1,000	100%
5323 PRINTING, SUPPLIES	18,410	18,000	17,000	17,000	100%
5325 COMPUTER EQUIP/SOFTWARE	(1)	0	2,000	1,500	75%
5327 POSTAGE	2,202	2,300	3,500	3,500	100%
5421 CIR CLERK CLERKHIRE--O/T PAY	(0)	50	500	500	100%
6027 HEALTH/LIFE INSURANCE	20,336	22,427	19,499	27,290	140%
7083 SALARY-CIRCUIT CLERK	50,000	51,500	51,500	53,045	103%
DEPT. SUBTOTAL	166,013	173,629	175,825	185,822	

28 COURT EXPENSES - JUDGES

5323 PRINTING, SUPPLIES & POSTAGE	4,182	4,500	5,300	4,700	89%
5398 OTHER EXPENDITURES	2,174	2,500	2,500	2,500	100%
5424 DUES--JUDGE	225	225	200	225	113%
5425 DUES--ASSOCIATE JUDGE	225	225	200	225	113%
7092 ASSC JUDGE-SUPPLIES/OTHER EXP	-	100	400	500	125%
7095 REIMB TO STATE-JUD SALARY	701	800	800	800	100%
7099 JUVENILE DETENTION	29,665	34,500	13,000	15,000	115%
7105 CHIEF JUDGE FUND	900	900	900	900	100%
7106 PSYCHIATRIST	2,625	2,200	2,000	2,000	100%
DEPT. SUBTOTAL	40,697	45,950	25,300	26,850	

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	2015-16 Hourly Rate	Current Yearly Salary	2015-16 Yearly Salary	
Deputy Clerk (35 hrs/wk)	20.69	21.27	37,705.80	38,761.40	103%
Deputy Clerk (35 hrs/wk)	11.48	11.82	20,893.60	21,512.40	103%
Deputy Clerk (35 hrs/wk)	10.60	10.90	19,292.00	19,838.00	103%
			77,891.40	80,111.80	103%

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
29 COUNTY EDUCATION SVCS REGION					
7102 SHARED COSTS-JODAVIESS & STEPH	17,637	19,000	19,000	19,500	103%
7103 SHARED RENT-JODAVIESS & STEPH	2,491	2,588	2,588	2,719	105%
DEPT. SUBTOTAL	20,128	21,588	21,588	22,219	
30 COUNTY ADMINISTRATOR					
5010 DUES	325	400	700	600	86%
5012 TRAVEL	108	500	1,000	900	90%
5014 EDUCATION	-	500	1,100	1,000	91%
5323 PRINTING, SUPPLIES & POSTAGE	419	500	700	700	100%
6027 HEALTH/LIFE INSURANCE	6,679	7,087	7,087	7,540	106%
7055 CELL PHONE	-	600	600	600	100%
8002 SALARY-COUNTY ADMINISTRATOR (1FT	74,213	76,860	76,860	79,166	103%
DEPT. SUBTOTAL	81,744	86,447	88,047	90,506	
31 FINANCIAL SOFTWARE					
5431 SOFTWARE SUPPORT/OFF SITE BACK	7,355	10,000	12,000	12,000	100%
8185 FINANCIAL SOFTWARE PKG (1 OF 1	0		0		#DIV/0!
DEPT. SUBTOTAL	7,355	10,000	12,000	12,000	
32 MISCELLANEOUS					
8201 PURCHASE POP-CTHSE POP MACH	1,321	1,000	1,400	1,400	100%
8204 R C & D--DUES	500	500	500	500	100%
8205 R C & D--GRANT	3,398	3,389	3,398	3,398	100%
8206 WASTE MANAGEMENT-AGENCY COOP	7,000	7,000	7,000	7,000	100%
8209 VETERANS TRANS SERVICE	2,500	2,500	2,500	2,500	100%
8211 SOIL & WATER CONSERVATION	5,000	5,000	5,000	5,000	100%
8224 HIGHWAY FD-REFUGE REV SHARING	-	1,000	2,000	2,000	100%
8231 SCALES MAINT.	-	1,000	1,600	1,500	94%
8528 WEST CARROLL - REFUGE REV SHA	-	2,000	2,000	2,000	100%
8543 SALES TAX REBATE	0	0	2500	2000	80%
DEPT. SUBTOTAL	19,719	23,389	27,898	27,298	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
34 VETERANS ASSISTANCE					
5010 DUES	203	350	500	500	100%
5323 PRINTING, SUPPLIES & POSTAGE	1,600	1,400	1,600	1,600	100%
9190 VETERAN WAGES (2 PT)	8,570	10,000	10,000	10,300	103%
9193 MILEAGE & TRAINING	1,895	2,200	2,200	2,200	100%
9198 VETERANS ASSISTANCE	10,483	11,000	17,000	17,000	100%
9201 EQUIPMENT	1,173	200	1,200	1,200	100%
DEPT. SUBTOTAL	23,924	25,150	32,500	32,800	
36 WEBSITE					
8529 COUNTY WEB SITE	900	900	1,500	1,500	100%
DEPT. SUBTOTAL	900	900	1,500	1,500	
37 CAPITAL IMPROVEMENTS					
8530 CAPITAL IMPROVEMENT					#DIV/0!
8519 CIRCUIT CLERK SERVER	0		25,000	25,000	
GIS WORK STATION				3,000	
8520 TRANS TO GIS	10,000	16,000	16,000	10,000	
GIS FLYOVER				56,000	
FINACIAL SOFTWARE				44,000	
DEPT. SUBTOTAL	10,000	16,000	41,000	138,000	
39 HEALTH INSURANCE					
6024 HEALTH INS EXCISE TAX	98	100		100	
6025 HEALTH INS ADMINISTRATIVE FEE	8,217	4,000	4,000	4,000	100%
6026 SELF-INSURANCE PORTION	11,226	16,000	25,000	25,000	
DEPT. SUBTOTAL	19,541	20,100	29,000	29,100	
TOTAL GENERAL FUND EXPENSES	3,607,546	3,705,854	3,801,097	3,926,121	103%
NET CHANGE IN FUND BALANCE (REV/EXP)	-159,043	-91,983	-241,084	-268,192	
FUND BALANCE, BEGINNING OF YEAR	1,693,392	1,534,348	1,534,348	1,442,365	
FUND BALANCE, END OF YEAR	1,534,348	1,442,365	1,293,265	1,174,173	Fund Bal 29.91%

Bridge Aid Fund

13

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3001 REAL ESTATE TAX COLLECTION	156,358	165,000	165,000	175,000	106%
3002 MOBILE HOME TAX COLLECTION	118	100	125	131	105%
3027 INTEREST EARNED	779	800	500	800	160%
3144 REVENUE FROM TOWNSHIP WORK	538,955	439,974	427,000	2,540,680	595%
3399 FEDERAL GRANTS	34,533	0			#DIV/0!
TOTAL REVENUE	730,743	605,874	592,625	2,716,611	
5112 REIMBURSEMENTS	562,791	449,057	460,000	2,540,680	552%
5114 AID TO TWPS IN BLDING BRIDGES	197,751	174,755	427,000	335,000	78%
CAPITAL OUTLAY			0		#DIV/0!
TOTAL EXPENSES	760,542	623,812	887,000	2,875,680	
NET CHANGE IN FUND BALANCE (REV/EXP)	-29,799	-17,938	-294,375	-159,069	
FUND BALANCE, BEGINNING OF YEAR	471,100	441,301	441,301	423,363	
FUND BALANCE, END OF YEAR	441,301	423,363	146,926	264,294	

PROJECT WORKSHEET

FY 2016

	3144 REVENUE	5112 REIMB.	5114 AID TO TWP.	TOTAL PROJ. COST
IDEAL BRIDGE ENGR.	80,000	80,000	20,000	100,000
IDEAL BRIDGE CONST.	2,355,680	2,355,680	160,000	2,515,680
TWP CULVERT	30,000	30,000	30,000	60,000
TWP CULVERT	5,000	5,000	5,000	10,000
TWP CULVERT	20,000	20,000	20,000	40,000
TWP CULVERT	15,000	15,000	15,000	30,000
TWP CULVERT	10,000	10,000	10,000	20,000
CARROLL COUNTY CULVERT			15,000	15,000
CARROLL COUNTY CULVERT			10,000	10,000
CARROLL COUNTY CULVERT			25,000	25,000
TBP PROJECT	25,000	25,000	25,000	50,000
TOTAL	2,540,680	2,540,680	335,000	2,875,680

Highway Fund

14

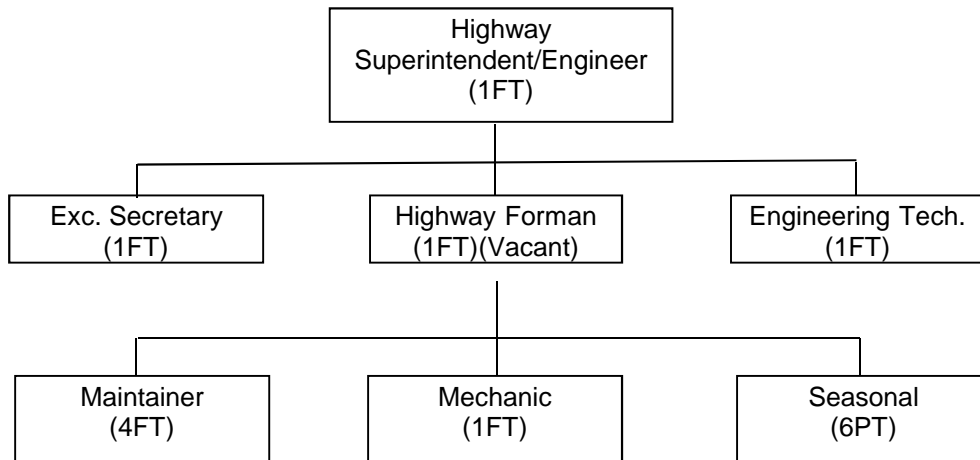
Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3001 REAL ESTATE TAX COLLECTION	312,716	329,600	350,000	370,000	106%
3002 MOBILE HOME TAX COLLECTION	235	250	250	250	100%
3027 INTEREST EARNED	596	650	700	700	100%
3099 OTHER INCOME	13,029	11,582	3,000	10,000	333%
3145 FROM CO MOTOR FUEL TAX FUNDS	130,000	200,000	200,000	200,000	100%
3146 FROM TWP MOTOR FUEL TAX FUNDS	157,500	145,000	150,000	150,000	100%
3148 SALE OF MATERIALS & LABOR	277,218	195,412	235,000	225,000	96%
3150 INSURANCE CLAIMS	0	0	1,000	1,000	100%
3152 FLOOD CONTROL LAND LEASE	22,905	26,600	30,000	26,000	87%
3155 FROM BRIDGE AID FUNDS	61,284	18,000	20,000	70,000	350%
3160 OVERWEIGHT FINE INCOME	3,052	700	400	700	175%
3399 FEDERAL GRANTS	6,355	0		0	
TOTAL REVENUE	984,889	927,794	990,350	1,053,650	
5101 MAINTENANCE OF COUNTY HWYS	186,957	106,640	200,000	180,000	90%
5102 EQUIPMENT PURCHASES	89,177	97,000	100,000	98,500	99%
5103 HIGHWAY EQUIPMENT MAINT.	75451.27	61,193	70,000	72,000	103%
5104 MATERIALS, STORES & SUPPLIES	135,556	77,135	110,000	100,000	91%
5105 GARAGE OPERATION & MAINT.	18,739	11,402	14,000	14,000	100%
5106 ENGINEERING FEES	4,417	7,000	6,000	41,000	683%
5109 ADMINISTRATIVE	7,124	3,301	7,000	7,000	100%
5112 REIMBURSEMENTS	238,177	168,735	220,000	220,000	100%
5312 SALARIES & WAGES--HIGHWAY	257,538	258,470	263,869	271,731	103%
5314 PART-TIME WAGES	10,154	956	15,000	15,000	100%
5316 OVERTIME WAGES (FULL-TIME)	28,187	14,900	26,000	27,000	104%
5480 LEAD WORKER REG/OT WAGES	1,793	1,800	2,005	2,065	103%
6025 HEALTH ADMINISTRATIVE	1,688	1,350	1,000	1,500	150%
6026 SELF-INSURANCE PORTION	2,202	3,000	3,000	3,200	107%
6027 HEALTH/LIFE INSURANCE	46,821	53,300	56,697	60,324	106%
TOTAL EXPENSES	1,103,982	866,182	1,094,570	1,113,320	
NET CHANGE IN FUND BALANCE (REV/EXP)	-119,093	61,612	-104,220	-59,670	
FUND BALANCE, BEGINNING OF YEAR	401,930	282,837	282,837	344,449	
FUND BALANCE, END OF YEAR	282,837	344,449	178,617	284,779	26%

HWY. DEPT. CAPITOL PURCHASES

				Maintenance of County Highways			
				5101	ROW		
5102	BAT WING PLOW	15,000			Salt	145,000	
	MOTOR GRADER PAYMENT	38,000		Patch mix & Materials		29,000	
	SUV	32,000		Aggregate		5,000	
	BROOM ATTACHMENT	13,500		Herbicide		1,000	
		98,500				180,000	
2109				Highway Equipment Maintenance			

0

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	2015-16 Hourly Rate	Current Yearly Salary	2015-16 Yearly Salary	
Executive Secretary	21.36	21.93	44,428.80	45,614.40	102.7%
Engineering Technician	21.05	21.62	43,784.00	44,969.60	102.7%
Mechanic	17.01	17.53	35,380.80	36,462.40	103.1%
Maintainer	15.99	16.51	33,259.20	34,340.80	103.3%
Maintainer	18.18	18.72	37,814.40	38,937.60	103.0%
Maintainer	17.28	17.82	35,942.40	37,065.60	103.1%
Maintainer	15.99	16.51	33,259.20	34,340.80	103.3%
			263,868.80	271,731.20	

Township Motor Fuel Fund

15

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED	504	500		500	#DIV/0!
3057 STATE OF IL--ALLOTMENTS	635,558	347,732	605,000	866,331	143%
3099 OTHER INCOME	-		0		#DIV/0!
3158 IL--NEEDY ASSIST PROGRAM	58,051	60,542	77,000	58,000	75%
3370 IL-IL JOBS NOW CAP BILL PROGRA	225,722	-	112,000	0	0
TOTAL REVENUE	919,835	408,774	794,000	924,831	
5120 MAINT/CONSTRUCTION - ROADS	734,341	697,819	766,000	720,000	94%
5332 ENGINEERING	25,815	29,218	28,000	25,000	89%
TOTAL EXPENSES	760,156	727,037	794,000	745,000	
ET CHANGE IN FUND BALANCE (REV/EXP)	159,679	-318,263	0	179,831	
FUND BALANCE, BEGINNING OF YEAR	381,777	541,456	541,456	223,193	
FUND BALANCE, END OF YEAR	541,456	223,193	541,456	403,024	

PROJECT WORKSHEET

5120 Maintenance of Township Roads

A-1 Seal Coat	400,000
Salt	60,000
Aggregates	260,000
TOTAL	720,000

County Motor Fuel Fund

16

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED	3,007	2,554	0	2,190	#DIV/0!
3057 STATE OF IL--ALLOTMENTS	279,026	177,163	275,000	370,590	135%
3135 ENGINEER SALARY REIMBURSEMENT	46,380	47,771	47,771	49,146	103%
3156 IL-COMP ASSIST PROGRAM	122519	117,171	122,000	117,000	
3370 IL-IL JOBS NOW CAP BILL PROGRA	106,258	0	53,000		
TOTAL REVENUE	557,190	344,659	497,771	538,926	
5115 SUPTERINTENDENT SALARY	92,760	95,543	95,430	98,293	103%
5116 TRANS TO F14-COUNTY EQUIP RENTAL	130,000	200,000	200,000	200,000	100%
5117 MAINTENANCE	351,267	224,390	400,000	237,000	59%
5120 MAINT/CONSTRUCTION - ROADS		-	0		#DIV/0!
5121 LABOR	30,843	22,760	25,000	25,000	100%
TOTAL EXPENSES	604,870	542,693	720,430	560,293	
NET CHANGE IN FUND BALANCE (REV/EXP)	-47,680	-198,034	-222,659	-21,366	
FUND BALANCE, BEGINNING OF YEAR	342,758	295,078	295,078	97,044	
FUND BALANCE, END OF YEAR	295,078	97,044	72,419	75,677	Fund Bal 14%
Unknown/Last Year					
PROJECT WORKSHEET					
5117 MAINTENANCE, A-1 Seal Coat	C.H. # 8	ILL RTE. 78 - 4.0 MI		57,000	
	IDEAL ROAD	MORRISON RTE.			
		2,009			
	C.H. # 16	ELIZABETH F 4.4 MI		62,000	
	ZION RD	SCENIC RIDGE ROAD			
Pavement Striping				80,000	
Aggr, patch, crack sealant				38,000	
TOTAL				237,000	

TWP Bridge Fund

17

Item		Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027	INTEREST EARNED	289	91	100	0	0%
3057	STATE OF IL--ALLOTMENTS	301,862		0	0	#DIV/0!
TOTAL REVENUE		302,151	91	100	0	
5122	REIMB--COUNTY BRIDGE AID	374,208	116,686	222,000	0	0%
TOTAL EXPENSES		374,208	116,686	222,000	0	
NET CHANGE IN FUND BALANCE (REV/EXP)		-72,057	-116,595	-221,900	0	
FUND BALANCE, BEGINNING OF YEAR		191,253	119,196	119,196	2,601	
FUND BALANCE, END OF YEAR		119,196	2,601	-102,704	2,601	

PROJECT WORKSHEET

5122 REIMB - COUNTY BRIDGE AID

Matching Fund

18

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3001 REAL ESTATE TAX COLLECTION	156,358	165,000	170,000	175,000	103%
3002 MOBILE HOME TAX COLLECTION	118	100	100	100	100%
3027 INTEREST EARNED	1,382	1,700	2,000	1,700	85%
3099 OTHER INCOME					#DIV/0!
TOTAL REVENUE	157,857	166,800	172,100	176,800	
5113 TRANSPORTATION--CONSTRUCTION	41,595	135,801	165,000	71,000	43%
5118 PROJECTS TO BE IDENTIFIED	0	0	480,000	600,000	
TOTAL EXPENSES	41,595	135,801	645,000	671,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	116,262	30,999	-472,900	-494,200	
FUND BALANCE, BEGINNING OF YEAR	433,863	550,125	550,125	581,124	
FUND BALANCE, END OF YEAR	550,125	581,124	77,225	86,924	
Unknown/Last years					
PROJECT WORKSHEET					
5113 CARROLL COUNTY CULVERT				15,000	
CARROLL COUNTY CULVERT				10,000	
CARROLL COUNTY CULVERT				25,000	
GALENA ST. BRIDGE				16,000	
				5,000	
			TOTAL	71,000	

FICA Fund

19

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3001 REAL ESTATE TAX COLLECTION	231,942	232,000	232,000	247,000	106%
3002 MOBILE HOME TAX COLLECTION	174	300	300	300	100%
3003 PERSONAL PROPERTY REPLACEMENT	0		0	0	#DIV/0!
3027 INTEREST EARNED	760	700	700	700	100%
3200 TRANSFER FROM 911--REIMB	0	3,036	3,100	3,107	100%
3204 TRANSFER FROM MAINT/CHILD 47/49	2,915	287	287	191	67%
3136 TRANSFER FROM TASK FORCE F.45	0	194	383	230	60%
3201 TRANSFER FROM COURT AUTO F. 22	209	0	306	306	
TOTAL REVENUE	236,000	236,517	237,076	251,834	
5130 EMPLOYER'S SHARE OF FICA TAXES	211,425	215,000	226,919	232,228	102%
5131 SUPERINTENDENT SHARE TRUST FD	935	500	101	1,049	1039%
5133 PROBATION DEPT--PAULEY	1,464	1,500	1,500	1,500	100%
5399 TRANSFER TO CO HEALTH FD	16,342	15,734	15,734	15,289	97%
TOTAL EXPENSES	230,166	232,734	244,254	250,067	
NET CHANGE IN FUND BALANCE (REV/EXP)	5,834	3,783	-7,179	1,767	
FUND BALANCE, BEGINNING OF YEAR	305,516	311,350	311,350	315,133	
FUND BALANCE, END OF YEAR	311,350	315,133	304,172	316,900	127%
WORKSHEET					
PAYROLL FULL-TIME	2,516,739	2,761,807	2,790,154	2,831,324	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
TOTAL FICA FULL-TIME	192,531	211,278	213,447	216,596	
PAYROLL PART-TIME	150,427	162,816	176,001	204,336	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
TOTAL FICA PART-TIME	11,508	12,455	13,464	15,632	
TOTAL FICA	204,038	223,734	226,911	232,228	

IMRF Fund

20

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3001 REAL ESTATE TAX COLLECTION	369,881.88	370,000	370,000	370,000	100%
3002 MOBILE HOME TAX COLLECTION	278.17	400	400	400	100%
3003 PERSONAL PROPERTY REPLACEMENT	0.00	0	0	0	#DIV/0!
3027 INTEREST EARNED	775.72	800	800	800	100%
3200 TRANSFER FROM 911--REIMB	0	4,808	4,763	4,900	103%
3204 TRANSFER FROM MAINT/CHILD 47/49	4,740	200	459	306	67%
3201 TRANSFER FROM COURT AUTO F. 22	0	0	489	489	100%
3136 TRANSFER FROM TASK FORCE F.45	340	419	847	508	60%
TOTAL REVENUE	376,015	376,627	377,758	377,403	
5128 EMPLOYER'S SHARE OF IMRF FUND	355,855	360,000	370,595	378,728	102%
5129 SUPERINTENDENT SHARE TRUST FD	1,429	1,377	1,377	1,296	94%
5133 PROBATION DEPT--PAULEY	1,960	1,600	1,600	1,600	100%
5399 TRANSFER TO CO HEALTH FD	25,561	25,401	25,401	24,682	97%
5464 VOLUNTARY PAYMENT		50,000	50,000	50,000	
TOTAL EXPENSES	384,805	438,379	448,974	456,306	
NET CHANGE IN FUND BALANCE (REV/EXP)	-8,790	-61,752	-71,216	-78,904	
FUND BALANCE, BEGINNING OF YEAR	348,960	340,170	340,170	278,419	
FUND BALANCE, END OF YEAR	340,170	278,419	268,955	199,515	Fund Bal 44%
WORKSHEET					
PAYROLL FULL-TIME IMRF	1,800,228	2,066,250	2,085,414	2,131,232	102%
FUNDING RATE	12.22%	12.22%	12.22%	12.48%	
	219,988	252,496	254,838	265,978	
PAYROLL FULL-TIME SLEP	702,390	709,136	717,866	714,063	
FUNDING RATE	12.83%	16.94%	16.94%	15.79%	
	90,117	120,128	121,607	112,750	

Law Library

21

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2014	Year Ending November 30, 2015	Year Ending November 30, 2015	Year Ending November 30, 2016	Inc./Dec. 2015 to 2016
3027	INTEREST EARNED	15	18	18	18	100%
3064	CIRCUIT CLERK--LAW LIBRARY FEE	2,101	2,600	3,000	2,800	93%
TOTAL REVENUE		<u>2,116</u>	<u>2,618</u>	<u>3,018</u>	<u>2,818</u>	
5353	BOOKS, PERIODICALS & SUPPLIES	445	500	3,000	3,000	100%
TOTAL EXPENSES		<u>445</u>	<u>500</u>	<u>3,000</u>	<u>3,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		1,671	2,118	18	-182	
FUND BALANCE, BEGINNING OF YEAR		4,614.98	6,286	6,286	8,404	
FUND BALANCE, END OF YEAR		<u>6,286.46</u>	<u>8,404</u>	<u>6,304</u>	<u>8,222</u>	

Court Automation

22

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED	72	60	60	60	100%
3186 CIR CLERK--CT AUTOMATION FEES	11,566	12,000	12,000	12,000	100%
TOTAL REVENUE	11,638	12,060	12,060	12,060	
5045 EQUIPMENT	200	200	800	800	100%
5135 COMPUTER SOFTWARE	13,027	3,000	6,000	6,000	100%
5140 WAGES	0	0	4,000	4,000	100%
5400 OPERATING TRANSFER TO IMRF	0	0	489	489	100%
5351 OPERATING TRANSFER TO FICA	0	0	306	306	100%
TOTAL EXPENSES	13,227	3,200	11,595	11,595	
NET CHANGE IN FUND BALANCE (REV/EXP)	-1,589	8,860	465	465	
FUND BALANCE, BEGINNING OF YEAR	11,297	9,707.70	9,708	18,568	
FUND BALANCE, END OF YEAR	9,708	18,568	10,173	19,033	

County Recorder Fund

23

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED	248	300	300	300	100%
3045 FEES COLLECTED	16,569	24,000	20,000	24,000	120%
3060 ONLINE REVENUES	9,385	12,000	8,000	12,000	150%
3315 COURT SETTLEMENT AWARD					
TOTAL REVENUE	26,202	36,300	28,300	36,300	
5140 TRANSFER TO GEN FD--CLERK SALARY	5,000.00	5,000	5,000	5,000	100%
5160 EDUCATION	218.68	500	1,500	2,200	147%
5181 ONLINE EXPENSES	3,585	4,000	1,500	4,000	
5185 EQUIPMENT	6,084.25	6,500	10,000	10,000	100%
5186 BOOK REPAIR	4333.99	4,000	10,000	20,000	200%
5410 TRANSFER TO GEN FD--REC FEES	6,000.00	6,000	6,000	14,000	233%
TOTAL EXPENSES	25,222	26,000	34,000	55,200	
NET CHANGE IN FUND BALANCE (REV/EXP)	980	10,300	-5,700	-18,900	
FUND BALANCE, BEGINNING OF YEAR	89,285	90,265	90,265	100,565	
FUND BALANCE, END OF YEAR	90,265	100,565	84,565	81,665	Fund Bal 148%

Non Resident Heir Fund

24

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED	38	35	35	35	100%
3224 FEES--NON-RESIDENT HEIR	1,000	0	1,500	1,500	100%
TOTAL REVENUE	1,038	35	1,535	1,535	
9204 IL--NON-RESIDENT HEIR FUNDS	88	90	10,440	11,250	108%
TOTAL EXPENSES	88	90	10,440	11,250	
NET CHANGE IN FUND BALANCE (REV/EXP)	951	-55	-8,905	-9,715	
FUND BALANCE, BEGINNING OF YEAR	12,626	13,577	13,577	13,522	
FUND BALANCE, END OF YEAR	13,577	13,522	4,672	3,807	

Community Mental Health Fund

26

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3001 REAL ESTATE TAX COLLECTION	312,716	329,000	329,000	339,000	103.0%
3002 MOBILE HOME TAX COLLECTION	235	150	0	200	#DIV/0!
3027 INTEREST EARNED	92	80	0	80	#DIV/0!
TOTAL REVENUE	313,044	329,230	329,000	339,280	
5134 TYLERS JUSTICE CTR FOR CHIDREN	10,560.00	10,543	10,543	11,187	106%
5336 GRANTS-SINNISSIPPI MENTAL HLTH	126,400.00	126,203	126,203	133,905	106%
5345 CASA	23,040.00	22,996	22,996	24,409	106%
5346 LUTHERAN SOCIAL SERVICES	13,440.00	13,419	13,419	14,239	106%
5348 RIVERVIEW & CHOICES	34,240.00	34,186	34,186	36,273	106%
5352 CONTINGENCY	0	9,203	9,203	280	3%
5389 GRANTS-ROLLING HILLS CENTER	112,320	112,145	112,145	118,987	106%
5401 ADMINISTRATIVE	0	306	306	0	0%
TOTAL EXPENSES	320,000	329,001	329,001	339,280	103%
NET CHANGE IN FUND BALANCE (REV/EXP)	-6,956	229	-1	0	
FUND BALANCE, BEGINNING OF YEAR	12,500	5,543	5,543	5,773	
FUND BALANCE, END OF YEAR	5,543	5,773	5,543	5,773	

Animal Control Fund

27

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED	32	41	30	40	133%
3099 OTHER INCOME	1,349	1,300	1,400	1,300	93%
3120 TAGS & REGISTRATIONS	5,117	4,592	4,500	4,500	100%
TOTAL REVENUE	6,498	5,933	5,930	5,840	
5024 DUES	65	50	65	50	
5136 ANIMAL CONTROL--CLAIMS	-	0	300	300	100%
5138 ANIMAL CONTROL--SERVICES	1,200	1,200	1,200	1,200	100%
5357 ANIMAL CONTROL--SUPPLIES	-	0	400	400	100%
5358 ANIMAL CONTROL--EUTH & VETS	556	920	800	800	100%
5361 RABIES ADMINISTRATOR SALARY	2,060	2,122	2,122	2,186	103%
5366 IL DEPT OF AGRI-ANNUAL LICENSE	25	25	25	25	100%
5380 CAPITAL EXPENDITURES	342	870	1,000	5,400	540%
TOTAL EXPENSES	4,249	5,187	5,912	10,361	#DIV/0!
NET CHANGE IN FUND BALANCE (REV/EXP)	2,249	746	18	-4,521	
FUND BALANCE, BEGINNING OF YEAR	10,749	12,998	12,998	13,744	
FUND BALANCE, END OF YEAR	12,998	13,744	13,016	9,223	

Electronic Monitoring

28

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2014	Year Ending November 30, 2015	Year Ending November 30, 2015	Year Ending November 30, 2016	Inc./Dec. 2015 to 2016
3027	INTEREST EARNED	7	7	6	7	117%
3066	CIRCUIT CLERK--EM FEES			0		#DIV/0!
	TOTAL REVENUE	7	7	6	7	
	DISBURSEMENT	0	0	0	0	#DIV/0!
	TOTAL EXPENSES	0	0	0	0	
	NET CHANGE IN FUND BALANCE (REV/EXP)	7	7	6	7	
	FUND BALANCE, BEGINNING OF YEAR	2,593	2,600	2,600	2,607	
	FUND BALANCE, END OF YEAR	2,600	2,607	2,606	2,614	

Vital Records

29

Item		Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027	INTEREST EARNED	62	70	60	70	117%
3179	VITAL RECORDS RECEIPTS	2,675	3,000	2,700	2,700	100%
TOTAL REVENUE		2,737	3,070	2,760	2,770	
5323	PRINTING, SUPPLIES & POSTAGE EQUIPMENT	991	1,000	1,500	2,500 2,000	167%
TOTAL EXPENSES		991	1,000	1,500	4,500	
NET CHANGE IN FUND BALANCE (REV/EXP)		1,747	2,070	1,260	-1,730	
FUND BALANCE, BEGINNING OF YEAR		20,888	22,634	22,634	24,704	
FUND BALANCE, END OF YEAR		22,634	24,704	23,894	22,974	

Senior Citizen Fund

30

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3001 REAL ESTATE TAX COLLECTION	74,989	81,250	81,250	83,000	102%
3002 MOBILE HOME TAX COLLECTION	56	60		60	#DIV/0!
3027 INTEREST EARNED					
TOTAL REVENUE	75,046	81,310	81,250	83,060	
5359 CC SR CITIZEN SERVICES ORG INC	67,091	73,000	73,000	75,000	103%
5362 LUTHERAN SOCIAL SERVICES	7,955	8,000	8,000	8,000	100%
TOTAL EXPENSES	75,046	81,000	81,000	83,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	0	310	250	60	
FUND BALANCE, BEGINNING OF YEAR	0	0	0	310	
FUND BALANCE, END OF YEAR	0	310	250	370	

DUI

31

Item		Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027	INTEREST EARNED	2	50	50	50	100%
3164	DUI FEES	2,417	4,500	4,000	4,000	100%
TOTAL REVENUE		2,419	4,550	4,050	4,050	
5338	DUI ENFORCEMENT-- EQUIPMENT	5,000	3,000	5,000	3,000	60%
TOTAL EXPENSES		5,000	3,000	5,000	3,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-2,581	1,550	-950	1,050	
FUND BALANCE, BEGINNING OF YEAR		945	-1,635	-1,635	-85	
FUND BALANCE, END OF YEAR		-1,635	-85	-2,585	965	

Probation Services Fee

32

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED	182	212	140	200	143%
3165 CIR CLERK--PROB SERVICE FEES	15,980	19,240	15,000	18,000	120%
3187 OTHER INCOME	37	0	6,000	0	0%
3323 PROBATION SERVICES FEE	1,670	2,700		2,700	#DIV/0!
3324 PROBATION SERVICES FEE	4,739	8,100		8,100	#DIV/0!
TOTAL REVENUE	22,609	30,252	21,140	29,000	
5206 FUTURE EXPENDITURES	2,536	3,782	6,000	6,000	100%
5400 TRANS TO F11-SALARY SUBSIDY REIM	7,500	10,500	10,500	10,500	69%
5403 TRANSFER TO F11--PROB SERV	7,029	15,210	15,210	19,910	
TOTAL EXPENSES	17,066	29,492	31,710	36,410	
NET CHANGE IN FUND BALANCE (REV/EXP)	5,544	760	-10,570	-7,410	
FUND BALANCE, BEGINNING OF YEAR	64,069	69,613	69,613	70,372	
FUND BALANCE, END OF YEAR	69,613	70,372	59,043	62,962	

Liability

34

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3001 REAL ESTATE TAX COLLECTION	214,962	215,000	215,000	167,000	78%
3002 MOBILE HOME TAX COLLECTION	162	200	250	250	100%
3027 INTEREST EARNED	904	900	300	900	300%
TOTAL REVENUE	216,027	216,100	215,550	168,150	
5012 TRAVEL-CIRMA BOARD MEETINGS	-	200	600	600	
5208 SUPERINTENDENT/SCHOOLS TR FD	2,142	2,224	2,224	2,338	105%
5375 PROP., LIABILITY& WORK-COMP INS.	103,980	105,180	106,000	112,000	106%
5376 UNEMPLOYMENT INSURANCE	8,715	6,000	8,000	8,000	100%
5425 TRANSFER TO FUND 11-LITIGATION	10,000	10,000	10,000	10,000	100%
5455 ARBITRATION EXPENSE	-	6,000	10,000	6,000	60%
TOTAL EXPENSES	124,837	129,604	136,824	138,938	
NET CHANGE IN FUND BALANCE (REV/EXP)	91,190	86,496	78,726	29,212	
FUND BALANCE, BEGINNING OF YEAR	361,693	452,883	452,883	539,379	
FUND BALANCE, END OF YEAR	452,883	539,379	531,609	568,591	Fund Bal 409%

Payroll Escrow

35

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED	0	0	0	0	#DIV/0!
3207 TRANSFER FROM GENERAL FD	0	0	0	0	#DIV/0!
TOTAL REVENUE	0	0	0	0	
DISBURSEMENT	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	14,446	14,446	14,446	14,446	
FUND BALANCE, END OF YEAR	14,446	14,446	14,446	14,446	

Payroll

36

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED	0	0	0	0	#DIV/0!
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
DISBURSEMENT	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	121	121	121	121	
FUND BALANCE, END OF YEAR	<u>121</u>	<u>121</u>	<u>121</u>	<u>121</u>	

Public Safety

37

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED	270	300	300	300	100%
3166 IL--PUBLIC SAFETY TAX	279,850	250,000	290,000	270,000	93%
TOTAL REVENUE	280,120	250,300	290,300	270,300	
5412 TRANSFER TO GENERAL FD	270,000	240,000	290,000	270,000	93%
5462 MERGER 911 STUDY	4000		25,000	0	
5301 RADIO		5,000	5,000	0	
COURTHOUSE STUDY				25,000	
TOTAL EXPENSES	274,000	245,000	320,000	295,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	6,120	5,300	-29,700	-24,700	
FUND BALANCE, BEGINNING OF YEAR	70,424	76,545	76,545	81,845	
FUND BALANCE, END OF YEAR	76,545	81,845	46,845	57,145	19%

TreasurerFee

38

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2014	Year Ending November 30, 2015	Year Ending November 30, 2015	Year Ending November 30, 2016	Inc./Dec. 2015 to 2016
3027	INTEREST EARNED	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, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED	28	30	30	30	100%
3213 FEES COLLECTED--TAX SALE AUTO	1,270	1,300	2,000	2,000	100%
TOTAL REVENUE	1,298	1,330	2,030	2,030	
5200 AUTOMATION EQUIPMENT	1,311	1,300	5,000	5,000	100%
TOTAL EXPENSES	1,311	1,300	5,000	5,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	-13	30	-2,970	-2,970	
FUND BALANCE, BEGINNING OF YEAR	9,854	9,841	9,841	9,871	
FUND BALANCE, END OF YEAR	9,841	9,871	6,871	6,901	

Hotel Motel

40

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3004 5% TAX RECEIPTS	24,604	31,500	23,000	31,000	135%
3027 INTEREST EARNED	39	40	50	50	100%
3099 OTHER INCOME	2,376	2,010	2,000	2,000	100%
TOTAL REVENUE	27,019	33,550	25,050	33,050	
5151 ADMINISTRATION	821	850	1,000	1,000	100%
5153 TRANSFER TO GEN FD5 % TREA FEE	1,230	1,575	1,150	1,939	169%
5154 TOURISM/PROMOTIONS	11,393	10,000	19,400	19,400	100%
5155 BLACKHAWK WATERWAYS CVB	12,600	15,000	12,600	15,000	119%
5323 PRINTING, SUPPLIES & POSTAGE			0		#DIV/0!
TOTAL EXPENSES	26,044	27,425	34,150	37,339	
NET CHANGE IN FUND BALANCE (REV/EXP)	975	6,125	-9,100	-4,289	
FUND BALANCE, BEGINNING OF YEAR	13,175	14,150	14,150	20,275	
FUND BALANCE, END OF YEAR	14,150	20,275	5,050	15,986	

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED	489	500	400	500	125%
3099 OTHER INCOME	5	0	2		0%
3182 WIRELESS FEES	89,684	109,000	85,000	115,000	135%
3191 GALLATIN RIVER COMMUNICATIONS	55,023	52,500	61,000	50,000	82%
3192 CITIZENS COMMUNICATIONS	38,797	36,500	40,000	35,000	88%
3193 AT&T COMMUNICATIONS	749	600	800	500	63%
3208 SAGE TELECOM	3				
3245 MEDIACOM	20,006	22,000	20,000	30,000	150%
3248 VONAGE	492	950	500	1,000	200%
3279 TELECOM COMM.-LEVEL 3	263	300	200	250	125%
3286 GRANITE TELE/COMCAST CORP	49	65	25	75	
TOTAL REVENUE	205,562	222,415	207,927	232,325	
5191 CONTRACTUAL SERVICES	29,226	31,000	34,000	34,000	100%
5192 EQUIPMENT & REPAIRS	22,635	70,000	40,000	50,000	125%
5193 ADMINISTRATIVE EXPENSES	57	0	2,000	2,000	100%
5196 PUBLIC AWARENESS	1,436	800	1,500	1,500	100%
5197 TRAINING	2,331	3,000	3,000	3,000	100%
5203 TRANSFER TO GN FD-WGE REIM-DIS	38,099	39,718	39,431	40,614	103%
5210 TRANSFER TO SOC SEC REIM DIS	2,915	3,036	3,100	3,107	100%
5323 PRINTING, SUPPLIES & POSTAGE	1,405	500	500	500	100%
5373 NETWORKING	59,678	60,000	58,000	65,000	112%
5377 TRANSFER TO GEN FD-INS-DISPATC	6,872	7,343	7,000	7,500	107%
5378 TRANSFER TO IMRF FD-IMRF-DISP	4,740	4,808	4,763	4,900	103%
5404 CONTINGENCY--911			0		#DIV/0!
TOTAL EXPENSES	169,393	220,205	193,294	212,121	
NET CHANGE IN FUND BALANCE (REV/EXP)	36,169	2,210	14,633	20,204	
FUND BALANCE, BEGINNING OF YEAR	162,835	199,005	199,005	201,215	
FUND BALANCE, END OF YEAR	199,005	201,215	213,638	221,419	

Drug Fines

42

Item		Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027	INTEREST EARNED	68	70	200	70	35%
3099	OTHER INCOME					#DIV/0!
3181	DRUG FINE & FORFEITURE	1031	3,000	3,000	3,000	100%
TOTAL REVENUE		<u>1,100</u>	<u>3,070</u>	<u>3,200</u>	<u>3,070</u>	
5035	EQUIPMENT/TRAINING	762				
5341	OTHER EXPENDITURES	2,197	2,000	3,000	3,000	100%
TOTAL EXPENSES		<u>2,959</u>	<u>2,000</u>	<u>3,000</u>	<u>3,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		-1,859	1,070	200	70	
FUND BALANCE, BEGINNING OF YEAR		16,766	14,906	14,906	15,976	
FUND BALANCE, END OF YEAR		<u>14,906</u>	<u>15,976</u>	<u>15,106</u>	<u>16,046</u>	

Court Security

43

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED	454	500	800	600	75%
3138 CIR CLERK--COURT SECURITY FEE	27,684	32,500	32,500	32,500	100%
TOTAL REVENUE	28,137	33,000	33,300	33,100	
5128 EMPLOYER'S SHARE OF IMRF FUND	1390		0		#DIV/0!
5130 EMPLOYER'S SHARE OF FICA TAXES	2,406	2,000	1,262	3,741	296%
5300 PUBLIC SAFETY--EQUIPMENT MAINT	25,498	7,000	10,000	7,000	70%
5303 PUBLIC SAFETY--EQUIPMENT	0	48,000	50,000	33,000	66%
5305 PUBLIC SAFETY--TRAINING	0	0	500	500	100%
5307 PUBLIC SAFETY--TRAVEL	0	0	500	500	100%
5309 CT SECURITY--WAGES (60%)	18,696	16,500	16,500	48,900	296%
5306 SECURITY PLAN		0	10,000	0	0
5308 COURTHOUSE BLDG. SEC WAGES		22,000	22,000	0	0
TOTAL EXPENSES	47,991	95,500	110,762	93,641	
NET CHANGE IN FUND BALANCE (REV/EXP)	-19,854	-62,500	-77,462	-60,541	
FUND BALANCE, BEGINNING OF YEAR	170,301	150,448	150,448	87,948	
FUND BALANCE, END OF YEAR	150,448	87,948	72,986	27,407	

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3019 SALE OF PLATBOOKS	937	937	2,000	4,000	200%
3027 INTEREST EARNED	82	100	200	200	100%
3125 SALE OF GIS MAPS AND DATA	3,919	3,000	3,000	3,500	117%
3139 TRANSFER FROM GIS RESOLUTION	35,000	29,000	29,000	29,000	100%
3207 TRANSFER FROM GENERAL FUND	4,333				
3317 ASSESSOR/GIS WEBSITE	3,960	3,960	3,000	3,000	100%
3309 TRANS FROM GEN	10,000	16,000	16,000	10,000	63%
TOTAL REVENUE	58,230	52,997	53,200	49,700	
5012 TRAVEL	-	0	200	200	100%
5014 EDUCATION	-	0	1,000	1,000	100%
5028 ASSESSOR/GIS WEB	1,485	2,485	1,500	2,485	166%
5323 PRINTING, SUPPLIES & POSTAGE	268	1,000	1,500	1,500	100%
5350 EQUIPMENT	-	200	1,000	1,000	100%
6027 HEALTH/LIFE INSURANCE	6,679	5,600	7,087	7,540	106%
9206 GIS TECHNICIAN SALARY	42,292	43,260	43,260	47,000	109%
9207 GIS LEASES & MAINTENANCE	2,196	3,200	3,200	5,500	172%
9211 PLAT BOOK	-		1,000	4,500	450%
5314 INTERN		0	3000	3,000	200%
GIS RESOLUTION STUDY				1,000	
TOTAL EXPENSES	52,921	55,745	62,747	74,725	
NET CHANGE IN FUND BALANCE (REV/EXP)	5,309	-2,748	-9,547	-25,025	
FUND BALANCE, BEGINNING OF YEAR	45,773	51,082	51,082	48,334	
FUND BALANCE, END OF YEAR	51,082	48,334	41,535	23,309	31%

Task Force

45

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED	55	60	100	100	100%
SEIZURE REVENUE				15,000	
TOTAL REVENUE	55	60	100	15,100	
5313 TASK FORCE OFFICER SALARY	-	0	5,000	3,000	60%
5351 TRANSFER--SOCIAL SECURITY FD	-	194	383	230	60%
5400 TRANSFER TO IMRF FD	-	419	847	508	60%
6252 K-9 STIPEND	2,640	2,640	2,640	2,640	
6253 K-9 MAINTENANCE	-	1,000	3,000	2,000	
6254 K-9 OVERTIME WAGES	-	1,000	2,000	1,000	
TOTAL EXPENSES	2,640	5,253	13,870	9,378	
NET CHANGE IN FUND BALANCE (REV/EXP)	-2,585	-5,193	-13,770	5,722	
FUND BALANCE, BEGINNING OF YEAR	20,432	17,847	17,847	12,654	
FUND BALANCE, END OF YEAR	17,847	12,654	4,077	18,376	

Rental Housing

46

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED			0		#DIV/0!
3223 RENTAL HOUSING SUPPORT FEES	20,394	24,000	24,000	24,000	100%
TOTAL REVENUE	20,394	24,000	24,000	24,000	
9203 IL--RENTAL HOUSING SUPPORT FEE	26,676	24,000	24,000	22,200	93%
TOTAL EXPENSES	26,676	24,000	24,000	22,200	
NET CHANGE IN FUND BALANCE (REV/EXP)	-6,282	0	0	1,800	
FUND BALANCE, BEGINNING OF YEAR	4,482	-1,800	0	-1,800	
FUND BALANCE, END OF YEAR	-1,800	-1,800	0	0	

Document Storage

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Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED	54	100	50	100	200%
3167 CIR CLERK--DOC STOR FEES	11,844	13,000	12,000	13,000	108%
TOTAL REVENUE	11,898	13,100	12,050	13,100	
5334 SOFTWARE	-		0		
5395 EQUIPMENT	7,031	6,000	6,000	6,000	100%
5369 WAGES	-	3,000	3,000	3,000	100%
5130 EMPLOYER'S SHARE OF FICA TAXES	-	191	191	230	120%
5400 TRAN TO 20-3204 IMRF	29	0	0	0	#DIV/0!
5407 TRAN TO 11-3078 WAGES	230	300	443	300	68%
5414 TRAN TO 19-3204 FICA	18	34	34	35	103%
5441 ARCHIVING-EXPENSE	-	7,000	7,000	7,000	100%
TOTAL EXPENSES	7,307	16,525	16,668	16,565	
NET CHANGE IN FUND BALANCE (REV/EXP)	4,590	-3,425	-4,618	-3,465	
FUND BALANCE, BEGINNING OF YEAR	4,513	9,103	9,103	5,678	
FUND BALANCE, END OF YEAR	9,103	5,678	4,485	2,214	
LOAN FROM GENERAL FUND REPAYMENT					
BALANCE OF LOAN			0		

Child Support Fee

49

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED	713	600	500	600	120%
3140 CHILD SUPPORT FEES	4,848	9,000	18,000	9,000	50%
3163 CHILD SUPPORT ENF GRANT					
3281 CHILD SUPPORT ENF PROG (FED)					
TOTAL REVENUE	5,561	9,600	18,500	9,600	
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	3,800	3,800	3,800	100%
5400 TRANSFER TO IMRF FD	311	200	459	306	67%
5406 CHILD SUPPORT--POSTAGE	-	1,000	3,600	3,600	100%
5407 TRANSFER TO GEN FD--CLK WAGES	2,500	2,500	3,754	2,500	67%
5414 TRANSFER TO SOC SEC--CLERKHIRE	191	287	287	191	67%
5435 TRANSFER INT TO GENERAL FD	131		0		#DIV/0!
TOTAL EXPENSES	6,613	11,787	19,900	18,397	
NET CHANGE IN FUND BALANCE (REV/EXP)	-1,052	-2,187	-1,400	-8,797	
FUND BALANCE, BEGINNING OF YEAR	146,273	145,220.81	145,221	143,034	
FUND BALANCE, END OF YEAR	145,221	143,034	143,821	134,237	

Circuit Clerk Fund

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Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTERST EARNED		20	10	20	200%
3272 MONEY COLLECTED	700,957	650,000	650,000	650,000	100%
TOTAL REVENUE	700,957	650,020	650,010	650,020	
5040 BANK SERVICE CHARGE					#DIV/0!
5465 TRANSFER INT TO GENERAL FUND		0	25,000	25,000	100%
8538 CHECKS WRITTEN	655,045	650,000	650,000	650,000	100%
TOTAL EXPENSES	655,045	650,000	675,000	675,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	45,912.37	20	-24,990	-24,980	100%
FUND BALANCE, BEGINNING OF YEAR	157,001	202,913	202,913	202,933	
FUND BALANCE, END OF YEAR	202,913	202,933	177,923	177,953	

GIS Resolution Fund

52

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED	53	100	40	100	250%
3133 GIS RESOLUTION FEES	28,336	33,000	28,000	29,000	104%
TOTAL REVENUE	28,389	33,100	28,040	29,100	
5408 TRANSFER TO GIS FUND	35,000	29,000	29,000	29,000	100%
TOTAL EXPENSES	35,000	29,000	29,000	29,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	-6,611	4,100	-960	100	
FUND BALANCE, BEGINNING OF YEAR	9,751	3,141	3,141	7,241	
FUND BALANCE, END OF YEAR	3,141	7,241	2,181	7,341	

VOCA

53

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED	0		0		#DIV/0!
3169 GRANT MONEY RECEIVED	16,256	15,078	15,078	15,078	100%
TOTAL REVENUE	16,256	15,078	15,078	15,078	
5130 EMPLOYER'S SHARE OF FICA TAXES	1,034	1,071	1,071	1,071	100%
5386 VOCA FUND--WAGES	13,449	14,000	14,000	14,000	100%
5447 BALANCE DUE GRANT AGENCY	2,725		0		
TOTAL EXPENSES	17,208	15,071	15,071	15,071	
NET CHANGE IN FUND BALANCE (REV/EXP)	-952	7	7	7	
FUND BALANCE, BEGINNING OF YEAR	-1,079	-2,032	-2,032	-2,025	
FUND BALANCE, END OF YEAR	-2,032	-2,025	-2,025	-2,018	

Health Department

54

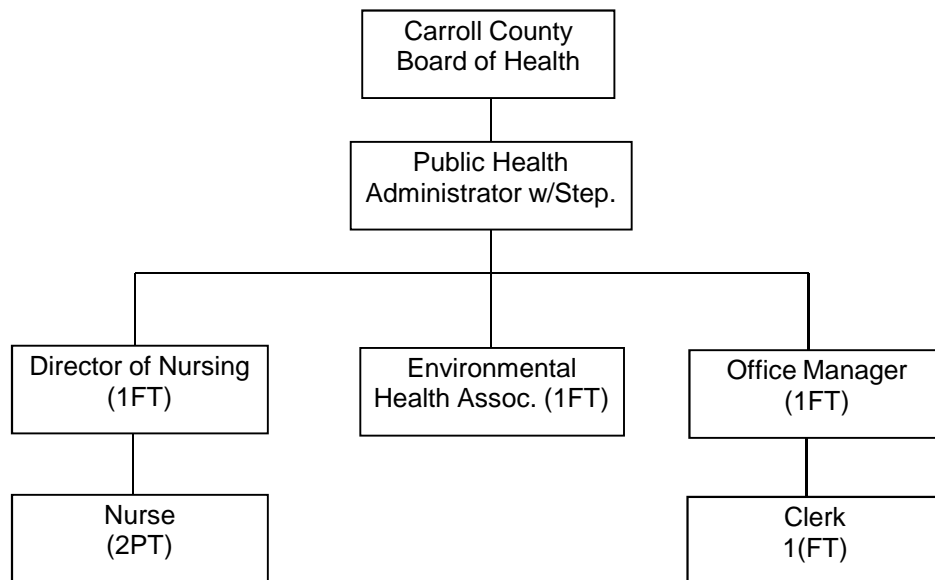
Item	Actual Year Ended 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3001 REAL ESTATE TAX COLLECTION	36,494	10,000	10,000	10,000	100%
3002 MOBILE HOME TAX COLLECTION	27	100	100	100	100%
3027 INTEREST EARNED	1,618	1,400	1,500	1,500	100%
3099 OTHER INCOME	5,436	3,000	11,500	6,000	52%
3127 BIOTRRORISM GRANT	32,346	37,954	33,068	32,967	100%
3129 LOCAL HEALTH PROJECT GRANT	19,905	63,201	63,201	63,201	100%
3134 FCM CONTRACT	51,271	45,000	48,579	43,721	90%
3142 EH FEES	26,919	26,000	21,000	24,500	117%
3189 WIC GRANT	60,332	50,000	51,291	48,155	94%
3211 TRANSFER FROM SOCIAL SEC.	16,342	15,803	15,734	15,289	97%
3212 TRANSFER FROM IMRF FUND	25,561	21,200	25,401	24,682	97%
3226 TOBACCO GRANT	21,674	20,000	24,247	20,714	85%
3227 OTHER FEES	39,450	57,600	57,600	57,600	100%
3232 MOSQUITO PREVENTION GRANT	15,060	12,728	12,728	12,712	100%
3255 CHILDHOOD LEAD POISON GRANT	480	450	300	300	100%
3313 ESDA TRANSFER	0	0	6,500	0	0%
3319 IN-PERSON COUNSELING GRANT	-2,773	0		0	#DIV/0!
3363 FEDERAL GRANTS	10,375	0	0		#DIV/0!
RENTAL INCOME		11,025	12,000	14,700	123%
PHEP-EBOLA		2,500		6,595	#DIV/0!
TOTAL REVENUE	360,516	377,961	394,749	382,735	
5003 REPAIRS & MAINT. BUILDING	0	3,000	3,000	13,000	433%
5004 UTILITIES	3,821	6,000	7,000	6,000	86%
5012 TRAVEL	3,565	3,500	4,000	4,000	100%
5070 SALARY--DIRECTOR OF NURSING	49,435	50,919	50,919	52,447	103%
5075 OTHER SALARIES	147,470	142,584	151,653	151,831	100%
5085 TELEPHONE	4,057	4,500	5,735	5,735	100%
5095 TRAINING	550	2,000	2,000	2,000	100%
5128 EMPLOYER'S SHARE OF IMRF FUND	22,030	21,200	25,401	24,682	97%
5130 EMPLOYER'S SHARE OF FICA TAX	14,991	14,803	15,734	15,289	97%
5322 REPAIRS	2,267	2,500	3,500	3,000	86%
5323 PRINTING, SUPPLIES & POSTAGE	10,083	12,000	12,000	12,000	100%
5335 EQUIPMENT	1,524	5,500	9,500	1,000	11%
5344 CONTRACTUAL	25,742	32,277	32,277	27,160	84%
5382 MANAGEMENT CONTRACT	22,660	22,600	22,600	22,600	100%
5396 MEDICAL SUPPLIES & COMMODITIES	15,964	20,000	30,700	30,700	100%
5437 PART-TIME JANITOR	720	2,080	2,080	2,080	100%
5458 RENT	23,709	2,200	24,300	600	2%
6025 HEALTH INSURANCE-ADMINISTRATIVE	1,175	480	1,000	1,000	100%
6026 SELF-INSURANCE PORTION	1,573	2,600	2,600	1,600	62%
6027 HEALTH/LIFE INSURANCE	33,397	30,000	35,435	30,162	85%
7061 BUILDING PURCHASE		227,246	226,000	0	0%
PROPERTY TAX				2,500	#DIV/0!
TOTAL EXPENSES	384,733	607,989	667,434	406,885	
NET CHANGE IN FUND BALANCE (REV/EXP)	-24,218	-230,028	-272,685	-24,150	

FUND BALANCE, BEGINNING OF YEAR	628,896	604,679	604,679	374,651
FUND BALANCE, END OF YEAR	<u>604,679</u>	<u>374,651</u>	<u>331,993</u>	<u>350,501</u>

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.



		2014-15	2014-15	
RN	Clerk	\$18,895.97	\$19,462.85	103.00%
RN	RN	\$32,887.98	\$33,874.62	103.00%
EH associate	EH Associate	\$41,470.54	\$42,714.66	103.00%
Office	Office Manager	\$34,107.29	\$35,130.51	103.00%
Clerk	RN	\$20,046.74	\$20,648.14	103.00%
		<u>\$147,408.52</u>	<u>\$151,830.78</u>	103.00%

Grants

55

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED	22	25	30	20	
3256 CO CLERK - DEATH CERT GRANT	554	466			
3261 DEATH CERT FOR CORONER GRANT	4,320				
3287 LEPC/HMEP GRANT	9,547	10222			
3310 PUBLIC TRANSPORTATION GRANT					
3311 HAZARD MITIGATION GRANT					
3312 INTEROPERABLE EMERGENCY COMM					
3326 ALL GRANTS			300,000	300,000	
TOTAL REVENUE	14,443	10,713	300,030	300,020	
5434 EOC EQUIPMENT GRANT EXPENSES					
5442 CO CLERK--DEATH CERT GRANT	883		1,095		
5446 DEATH CERT FOR CORONER EXPENSE	10,779				
5457 INTEROPERABLE EMERGENCY COMM			2,607		
5502 LEPC/HMEP GRANT		9,547			
5504 BULLET PROOF VESTS			204		
5507 ALL GRANTS			300,000	300,000	
5511 HAZARD MITIGATION GRANT EXP					
TOTAL EXPENSES	11,662	9,547	303,906	300,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	2,781	1,166	-3,876	20	
FUND BALANCE, BEGINNING OF YEAR	9,910	12,691	12,691	13,857	
FUND BALANCE, END OF YEAR	12,691	13,857	8,815	13,877	

Pet Population Control

56

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED	40	46	30	50	167%
3121 IL STATE PET POPULATION FEES	1,998	2,274	2,900	2,400	83%
TOTAL REVENUE	2,038	2,320	2,930	2,450	
5503 SPAY & NEUTERING	1,850	2,118	5,500	5,000	91%
TOTAL EXPENSES	1,850	2,118	5,500	5,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	188	202	-2,570	-2,550	
FUND BALANCE, BEGINNING OF YEAR	14,153	14,341	14,341	14,543	
FUND BALANCE, END OF YEAR	14,341	14,543	11,771	11,993	

Circuit Clerk Operations and Admin.**57**

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED					#DIV/0!
3247 CIR CLERK--OPERATION ADD-ONS	1,639	1,600	1,200	1,600	133%
TOTAL REVENUE	1,639	1,600	1,200	1,600	
5323 PRINTING, SUPPLIES & POSTAGE					
5400 TRANSFER TO GENERAL FUND					#DIV/0!
TOTAL EXPENSES	0	0	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)	1,639	1,600	1,200	1,600	
FUND BALANCE, BEGINNING OF YEAR	6,389	8,028	8,028	9,628	
FUND BALANCE, END OF YEAR	8,028	9,628	9,228	11,228	

Squad Car Acquisition and Maint.

58

Item		Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027	INTEREST EARNED	12	5	6	5	83%
3249	SQUAD CAR MAINTENANCE	1,891	1,800	1,700	1,800	106%
TOTAL REVENUE		1,903	1,805	1,706	1,805	
5400	TRANSFER TO GENERAL FUND	3,000	4,000	4,000	1,000	25%
TOTAL EXPENSES		3,000	4,000	4,000	1,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-1,097	-2,195	-2,294	805	
FUND BALANCE, BEGINNING OF YEAR		4,658	3,561	3,561	1,366	
FUND BALANCE, END OF YEAR		3,561	1,366	1,267	2,171	

Victims Impact

59

Item		Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027	INTEREST EARNED	12				#DIV/0!
3251	VICTIMS IMPACT FEES	640	440	600	600	100%
TOTAL REVENUE		652	440	600	600	
5014	EDUCATION	1,135	1,000	1,000	1,000	100%
TOTAL EXPENSES		1,135	1,000	1,000	1,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-484	-560	-400	-400	
FUND BALANCE, BEGINNING OF YEAR		3,904	3,420	3,420	2,860	
FUND BALANCE, END OF YEAR		3,420	2,860	3,020	2,460	

Historical Society

60

Item		Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3001	REAL ESTATE TAX COLLECTION	6,223	6,200	6,200	6,200	100%
3002	MOBILE HOME TAX COLLECTION	5		0	0	#DIV/0!
TOTAL REVENUE		6,228	6,200	6,200	6,200	
5500	disb	6,228	6,200	6,200	6,200	100%
TOTAL EXPENSES		6,228	6,200	6,200	6,200	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	0	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		0	0	0	0	
FUND BALANCE, END OF YEAR		0	0	0	0	

Extension

61

Item		Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3001	REAL ESTATE TAX COLLECTION	74,989	75,000	75,000	75,000	100%
3002	MOBILE HOME TAX COLLECTION	56		0		#DIV/0!
TOTAL REVENUE		75,046	75,000	75,000	75,000	
5500	TAX BUYER REIMBURSEMENT	75,046	75,000	75,000	75,000	100%
TOTAL EXPENSES		75,046	75,000	75,000	75,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	0	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		0	0	0	0	
FUND BALANCE, END OF YEAR		0	0	0	0	

Tax Redemption Fund

62

Item		Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027	INTEREST EARNED	-		0		#DIV/0!
3264	REDEMPTION INCOME	266,920	300,000	300,000	300,000	100%
TOTAL REVENUE		<u>266,920</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	
5400	TRAN TO 11-3283 GEN FD-INT					
8531	TAX BUYER REIMBURSEMENT	245,342	290,000	294,000	294,000	100%
8541	REDEMPTION FILING FEES	5,540	6,000	6,000	6,000	100%
8544	OVERPAYMENTS/REIMBURSE	445				#DIV/0!
TOTAL EXPENSES		<u>251,327</u>	<u>296,000</u>	<u>300,000</u>	<u>300,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		15,593	4,000	0	0	
FUND BALANCE, BEGINNING OF YEAR		-17,597	-2,004	-2,004	1,996	
FUND BALANCE, END OF YEAR		<u>-2,004</u>	<u>1,996</u>	<u>-2,004</u>	<u>1,996</u>	

Death and Fetal Death Fees

63

Item		Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027	INTEREST EARNED					#DIV/0!
3265	DEATH FEES	4,112	3,500	3,000	3,500	117%
TOTAL REVENUE		4,112	3,500	3,000	3,500	
5400	TRAN TO 11-3284 GEN FD-INT					
8532	FEES DISBURSEMENT	3,988	3,500	3,752	3,500	93%
TOTAL EXPENSES		3,988	3,500	3,752	3,500	
NET CHANGE IN FUND BALANCE (REV/EXP)		124	0	-752	0	0%
FUND BALANCE, BEGINNING OF YEAR		264	388	388	388	
FUND BALANCE, END OF YEAR		388	388	-364	388	

Clerk and Records Fees

64

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2014	Year Ending November 30, 2015	Year Ending November 30, 2015	Year Ending November 30, 2016	Inc./Dec. 2015 to 2016
3027	INTEREST EARNED					#DIV/0!
3266	RECORDER FEES(COUNTER SALES)	20,132	28,000	28,000	28,000	100%
3291	RECORDING DEPOSITS	67,088	68,000	65,000	68,000	105%
3292	DEED STAMPS	82,823	87,000	85,000	87,000	26%
3293	RHSP	20,907	22,000	21,000	22,000	138%
3294	GIS RESOLUTION FEES	28,336	33,000	29,000	29,000	100%
3295	RECORDING AUTOMATION FEES	16,570	16,000	16,000	16,000	100%
3296	VITALS	7,951	8,000	8,000	8,000	100%
3297	VITAL RESOLUTION FEES	2,645	2,700	2,700	2,700	100%
3298	DOMESTIC VIOLENCE FEES	350	350	350	350	100%
3299	MISC FEES	3,089	3,500	3,000	3,500	117%
TOTAL REVENUE		249,890	268,550	258,050	264,550	
5266	TRANS GEN FUND--COUNTER SALES	20,131.78	28,000	28,000	28,000	100%
5291	TRANS GEN FUND--RECORDING DEP	67,096.00	68,000	60,000	68,000	113%
5292	TRANS GEN FUND--DEED STAMPS	82,822.50	87,000	75,000	87,000	116%
5293	RHSP	20,907.00	22,000	18,500	22,000	119%
5294	TRANS TO GIS RESOLUTION	28,336.00	33,000	28,000	29,000	104%
5295	RECORDING AUTOMATION	16,569.00	16,000	15,000	16,000	107%
5296	TRANS GEN FUND--VITALS	7,951.00	8,000	8,000	8,000	100%
5297	TRANS TO VITAL RESOLUTION	2,675.00	2,700	2,700	2,700	100%
5298	DOMESTIC VIOLENCE	365	350	360	350	97%
5299	TRANS GEN FUND--MISC FEES	3,001.15	3,500	3,000	3,500	117%
5400	TRAN TO 11-3285 GEN FD-INT			0		#DIV/0!
TOTAL EXPENSES		249,854	268,550	238,560	264,550	
NET CHANGE IN FUND BALANCE (REV/EXP)		36	0	19,490	0	0%
FUND BALANCE, BEGINNING OF YEAR		4,409	4,444	4,444	4,444	
FUND BALANCE, END OF YEAR		4,444	4,444	23,934	4,444	Fund Bal 2%

Sheriff's Fee

66

Item		Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027	INTEREST EARNED			5		0%
3268	SHERIFF'S FEES	54,174	50,000	50,000	50,000	100%
TOTAL REVENUE		54,174	50,000	50,005	50,000	
8534	FEES TO GENERAL FUND	49,740.14	50,000	50,000	50,000	100%
TOTAL EXPENSES		49,740	50,000	50,000	50,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		4,434	0	5	0	0%
FUND BALANCE, BEGINNING OF YEAR		3,501	7,936	7,936	7,936	
FUND BALANCE, END OF YEAR		7,936	7,936	7,941	7,936	

Prisoner Commissary

67

Item		Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027	INTEREST EARNED	-				#DIV/0!
3269	MONEY RECEIVED	27,125	35,000	20,000	30,000	150%
TOTAL REVENUE		27,125	35,000	20,000	30,000	
8535	COMMISSARY EXPENSES	25,302	32,000	20,000	30,000	150%
TOTAL EXPENSES		25,302	32,000	20,000	30,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		1,824	3,000	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		258	2,081	2,081	5,081	
FUND BALANCE, END OF YEAR		2,081	5,081	2,081	5,081	

Sheriff Trust Account

68

Item		Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027	INTEREST EARNED			0		#DIV/0!
3270	SHERIFF SALE AND BOND FEE	8,408	10,000	75,000	10,000	13%
TOTAL REVENUE		8,408	10,000	75,000	10,000	
8536	SALE AND BOND DISBURESMENT	8,408	10,000	75,000	10,000	13%
TOTAL EXPENSES		8,408	10,000	75,000	10,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	0	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		5,562	5,562	5,562	5,562	
FUND BALANCE, END OF YEAR		5,562	5,562	5,562	5,562	

Trustee

69

Item		Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3271	TRUSTEE PROPERTIES SALE	9,215	0	0	0	#DIV/0!
TOTAL REVENUE		<u>9,215</u>	<u>0</u>	<u>0</u>	<u>0</u>	
8537	TAX SALE DISBURSEMENTS	6,383	0	0	0	#DIV/0!
TOTAL EXPENSES		<u>6,383</u>	<u>0</u>	<u>0</u>	<u>0</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		2,832	0	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		0	2,832	2,832	2,832	
FUND BALANCE, END OF YEAR		<u>2,832</u>	<u>2,832</u>	<u>2,832</u>	<u>2,832</u>	

Probation Restitution

70

Item		Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027	INTEREST EARNED			0		#DIV/0!
3273	RESTITUTION FEE	601	1,165	1,000	1,000	100%
TOTAL REVENUE		601	1,165	1,000	1,000	
8539	RESTITUTION DISBURSEMENT	5,687	680	1,000	500	50%
TOTAL EXPENSES		5,687	680	1,000	500	
NET CHANGE IN FUND BALANCE (REV/EXP)		-5,086	485	0	500	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		6,405	1,318	1,318	1,803	
FUND BALANCE, END OF YEAR		1,318	1,803	1,318	2,303	

Marriage Fund

71

Item		Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027	INTEREST EARNED					#DIV/0!
3274	MARRIAGE FUND INCOME	210	200	250	200	80%
TOTAL REVENUE		210	200	250	200	
8540	MARRIAGE FUND DISBURSEMENT		200	350	200	57%
TOTAL EXPENSES		0	200	350	200	
NET CHANGE IN FUND BALANCE (REV/EXP)		210	0	-100	0	0%
FUND BALANCE, BEGINNING OF YEAR		1,333	1,543	1,543	1,543	
FUND BALANCE, END OF YEAR		1,543	1,543	1,443	1,543	

Coroners Fees

72

Item		Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027	INTEREST EARNED	24	30	15	30	200%
3140	CORONERS FEES	2,000	1,900	1,500	1,900	127%
TOTAL REVENUE		2,024	1,930	1,515	1,930	
Disbursements		0	2,000	2,000	2,000	100%
TOTAL EXPENSES		0	2,000	2,000	2,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		2,024	-70	-485	-70	14%
FUND BALANCE, BEGINNING OF YEAR		7,292	9,315	9,315	9,245	
FUND BALANCE, END OF YEAR		9,315	9,245	8,830	9,175	

K-9**73**

Item		Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027	INTEREST EARNED					#DIV/0!
3330	K-9 RECIEPTS		1,000		900	
3325	GRANT REIMBURSEMENTS	16,950	0	400		0%
TOTAL REVENUE		16,950	1,000	400	900	
5510	DISBURSMENTS	14,353	2,000	400	1,500	375%
TOTAL EXPENSES		14,353	2,000	400	1,500	
NET CHANGE IN FUND BALANCE (REV/EXP)		2,597	-1,000	0	-600	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		980	3,578	3,578	2,578	
FUND BALANCE, END OF YEAR		3,578	2,578	3,578	1,978	

Transportation Grant

74

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED			0		#DIV/0!
3310 PUBLIC TRANS. GRANT	147264				
3340 FEDERAL PUB. TRANS GRA.	73,441	250,000	250,000	275,000	110%
TOTAL REVENUE	220,705	250,000	250,000	275,000	
5506 DISBURSMENTS	220705	250,000	250,000	275,000	110%
TOTAL EXPENSES	220,705	250,000	250,000	275,000	
CHANGE IN FUND BALANCE (REV/EXP)	0	0	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR	0	0	0	0	
FUND BALANCE, END OF YEAR	0	0	0	0	

Failure To Appear

75

Item	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
3027 INTEREST EARNED	3	6	-	6	#DIV/0!
3320 FAILURE TO APPEAR FEES	1,953	1,600	-	1,600	
TOTAL REVENUE	1,956	1,606	-	1,606	
5506 DISBURSMENTS	-		-	-	0
TOTAL EXPENSES	-	-	-	-	
IET CHANGE IN FUND BALANCE (REV/EXP)	1,956	1,606	0	1,606	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR	59	2,015	2,015	3,621	
FUND BALANCE, END OF YEAR	2,015	3,621	2,015	5,227	

Carroll County Five Year Capital Plan

Dept.	Inventory Item	Funding Source	2015	Planning Year 2016	2017	2018	2019	2020
Capital Projects								
Animal Control								
	Vehicle	Animal Control (Fund 27)				20,000		
	Outdoor Kennel Repairs	Animal Control (Fund 27)		5,400				
GIS								
	Flyover	General (Fund 11)		56,000				
Health								
	Building Repairs	Health Dept.(Fund 54)	226,000	13,000				
County Highway Dept.								
	Equipment Vehicle and Attachments	Highway (Fund 15)	97,000	98,500				
Circuit Clerk								
	AS/400	General (Fund 11)		25,000				
Probation								
	Copy Machine	General (Fund 11)		7,000				
Sheriff								
	Squad Car	Court Security (Fund 43) (Fund to be determined)	50,000	33,000	29,000	52,000	30,000	31,000
Courthouse								
	Courthouse Repairs	General (Fund 11)						
	Tuck Pointing	General (Fund 11)	20,000	23,000	20,000	20,000		
	Parking Lot	General (Fund 11)	35,000					
	Flat Roof	General (Fund 11)				100,000		
	North Pitched Roof	General (Fund 11)			50,000			
	Jail House Plumbing	General (Fund 11)	40,000					
	Outside Stone Step Repairs	General (Fund 11)			5,000			
	Building Security and Space needs	Funds 11, 43 and 37		25,000	500,000	500,000	500,000	500,000
States Attorney								
	None							
Supervisor of Assessments								
		General (Fund 11)						
Treasurer								
	Financial Software	General (Fund 11)		44,000				

Zoning				
None				
Emergency Services				
No Requests				
County Clerk				
Voting Equipment	General (Fund 11)		100,000	
copier	General (Fund 11)			7,000
Voter Registration Software	General (Fund 11) (7-5021 or 50	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				
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)			
Circuit Clerk				
AS/400	General (Fund 11)		25,000	
Court Services-Judges				
2 PC's	General (Fund 11)	1,000		
PC	General (Fund 11)	1,000	500	
States Attorney				
None				
Supervisor of Assessments				
2 PC's	General (Fund 11)			2,000
Printer	General (Fund 11)			
Vangard Appraisal Software	General (Fund 11)			

Treasurer						
PC	(Fund 39)					
FILE SERVER FOR ACCTING	General (Fund 11)					
PRINTER	General (Fund 11)			3,000		
Administration						
PC/Laptop	General (Fund 11)		500			
Emergency Services						
No Requests						
Recorder						
Public Stations (2)	Recorders Auto. (Fund 23)					
Servers,Backups	Recorders Auto. (Fund 23)	10,000				
Recording Software	Recorders Auto. (Fund 23)					
County Clerk						
Ballot Printer	General (Fund 11) (7-5019)					
Total Routine Computer Replacement Requests		16,839	29,563	5,000	0	0
Total CIP Requests with Computer Replacement		499,839	359,463	609,000	792,000	537,000
				531,000		

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 19th day of November, A.D., 2015.

Ayes:

8

Nays:

0

Absent:

1

Kevin Reibel

Chair, County Board

Ray P. Smel

County Board Member

Reuben A. Firth

County Board Member

TAX LEVY RESOLUTION

A Resolution levying taxes for all corporate purposes for the County of Carroll, Illinois, for the fiscal year Commencing on the 1st day of December, A.D., 2015 and ending on the 30th day of November, A.D., 2016.

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., 2015 and ending on the 30th day of November, A.D., 2016.

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

General County:

Corporate	940,000
Liability Insurance (including Unemployment Ins.)	167,000
Agriculture Co-op Extension	75,000
Historical Society	6,200
County Highway	370,000
Matching	175,000
County Bridge	175,000
Community Mental Health	339,000
County Health	10,000
Illinois Municipal Retirement	370,000
Federal Social Security	247,000
Senior Citizens	83,000

Total 2,957,200

Ayes: 8

Nays: 0

Absent: 1

Adopted and passed the foregoing tax levies by a roll call vote of the County Board of Carroll County, Illinois, on November 19, 2015.

Kenn Reibel

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 Cou

	MAX LEVY	2014 Estimated Levy	2014 Estimated Rate	2014 Levy	2014 Rate	2013 Levy	2013 Rate	2012 Levy	2012 Rate	2011 Levy	2011 Rate	2010 Levy	2010 Rate	2009 Levy	2009 Rate
General	918,473	940,000	0.27633	905,000	0.27508	880,000	0.27500	860,000	0.27830	858,692	0.27481	947,584	0.26833	993,479	0.27000
Liability Insurance		167,000	0.04909	140,000	0.04255	215,000	0.06719	215,000	0.06825	212,000	0.06785	236,004	0.06683	154,000	0.04185
Agri. Co-op Ext.	102,053	75,000	0.02205	75,000	0.02280	75,000	0.02344	75,000	0.02381	75,000	0.02400	75,007	0.02124	82,642	0.02246
Historical Society	6,804	6,200	0.00182	6,200	0.00188	6,200	0.00194	6,200	0.00197	6,200	0.00198	6,215	0.00176	6,200	0.00168
Highway	340,175	370,000	0.10877	350,000	0.10638	325,000	0.10156	320,000	0.10159	319,467	0.10224	353,141	0.10000	350,000	0.09512
Matching	170,088	175,000	0.05144	170,000	0.05167	165,000	0.05156	160,000	0.05079	161,236	0.05160	176,571	0.05000	183,978	0.05000
Bridge	170,088	175,000	0.05144	170,000	0.05167	165,000	0.05156	160,000	0.05079	161,236	0.05160	176,571	0.05000	183,978	0.05000
Mental Health	340,175	339,000	0.09965	329,000	0.10000	320,000	0.10000	310,000	0.09841	319,467	0.10224	322,488	0.09132	322,487	0.08764
County Health	255,131	10,000	0.00294	10,000	0.00304	36,500	0.01141	36,414	0.01156	36,414	0.01165	35,032	0.00992	36,514	0.00992
IMRF		370,000	0.10877	370,000	0.11246	370,000	0.11563	365,000	0.11587	360,000	0.11521	353,035	0.09997	293,500	0.07977
Social Security		247,000	0.07261	234,000	0.07112	232,000	0.07250	230,000	0.07302	230,000	0.07361	220,007	0.06230	265,000	0.07202
Senior Citizens	85,044	83,000	0.02440	81,250	0.02470	75,000	0.02344	77,500	0.02460	80,000	0.02560	86,802	0.02458	85,000	0.02310
Total		2,957,200	0.86932	2,840,450		2,864,700	0.89522	2,815,114	0.89369	2,819,712	0.90240	2,988,457	0.84625	2,956,778	0.80357
EAV		103.23%		99%		101.60%		99.84%		94.35%		101.07%		104.98%	
		340,175,000		329,000,000		320,000,000		315,000,000		312,467,465		353,141,114		367,955,010	

Tax Levy and Rate 1998 to 2008

Year	1998	1999	2000	2001	2002	2003	2004*	2005	2006	2007	2008
Total Levy	1,478,300	1,526,250	1,703,600	1,778,800	1,843,100	2,096,700	2,201,000	2,256,200	2,250,332	2,216,700	2,818,099
%Inc./Dec.		3.24%	11.62%	4.41%	3.61%	13.76%	4.97%	2.51%	-0.26%	-1.49%	27.13%
Year	1998	1999	2000	2001	2002	2003	2004*	2005	2006	2007	2008
Total Rate	0.71380	0.67910	0.72070	0.72580	0.71260	0.75202	0.76590	0.75200	0.69700	0.64392	0.77869
EAV	207,023,426	220,222,648	235,141,588	242,054,204	258,267,896	275,461,081	284,803,632	299,583,114	316,992,964	344,281,270	361,903,228

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, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
F.O.P.	790,226	816,659	816,659	820,114	100%
Carpenters	244,248	231,384	240,475	232,887	97%
Carpenters-Circuit Clk	74,083	78,452	78,452	80,112	102%
Teamsters	10,154	258,470	263,869	271,731	103%
Total Full-time	1,118,711	1,384,965	1,399,454	1,404,844	

Non-Union and Non-Elected Officials Salaries

		Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
General Fund	Full-time	512,789	510,879	516,346	527,965	102.25%
	Part-time	6,199	32,400	34,045	33,736	99.09%
Highway Fund	Full-time	92,760	95,543	95,430	98,293	103.00%
	Part-time	28,187	956	15,000	15,000	100.00%
GIS Fund	Full-time	42,292	43,260	43,260	47,000	108.65%
Health Department Fund	Full-time	196,906	193,503	202,572	204,277	100.84%
Total Full-time		844,747	843,185	857,607	877,535	
Total Part-time		34,386	33,356	49,045	48,736	

Elected Officials Salaries

	Actual Year Ended November 30, 2014	Estimated Year Ending November 30, 2015	Budget Year Ending November 30, 2015	Budget Year Ending November 30, 2016	Percent Inc./Dec. 2015 to 2016
Set by 4 yr. Ordinance	123,089	201,700	201,700	206,335	102.30%
Other	187,910	205,088	205,088	207,392	101.12%
Full-time	310,999	406,788	406,788	413,727	

Total Salaries	2,308,843	2,668,294	2,712,895	2,744,843
Percent of Total Salaries				
Union	48%	52%	52%	51%
Non-Union	38%	33%	33%	34%
Elected	13%	15%	15%	15%

Health Insurance Premium Information

				New Rates	
6027 General Fund	281,029	294,089	305,018	329,293	108%
6027 Highway	46,821	53,300	56,697	60,324	106%
6027 Health Department	30,162	30,000	35,435	30,162	85%
	358,012	377,389	397,150	419,779	106%

General Fund Reimbursement

Carpenters		2015-16	Premium	Employee	Employer	Employer
	Base	Per Emp./Mon.	Over Base	20%	80%	Per Emp./Year
	338.75	601.07	262.32	52.46	209.86	6,583.30
		561.75				
Blue Cross		2015-16	Premium	Employee	Employer	Employer
	Base	Per Emp./Mon.	Over Base	20%	80%	Per Emp./Year
	338.75	700.78	362.03	72.41	289.62	7,540.49
		653.55				

Elected Officials Salary Comparison History for Carroll County

Year	S.O.A.*	County Clerk			Treasurer		Circuit Clerk		Coroner		Sheriff		County Board**		States Attorney***	
2002	35,000		35,000		35,000		35,000		13,000		44,265		50		107,000	
2003	40,000	114.29%	40,000	114.29%	40,000	114.29%	35,000	100.00%	13,000	100.00%	44,265	100.00%	50	100.00%	107,000	100.00%
2004	40,000	100.00%	40,000	100.00%	40,000	100.00%	35,000	100.00%	13,000	100.00%	45,265	102.26%	50	100.00%	107,000	100.00%
2005	40,000	100.00%	40,000	100.00%	40,000	100.00%	40,000	114.29%	13,000	100.00%	46,265	102.21%	50	100.00%	109,645	102.47%
2006	40,000	100.00%	40,000	100.00%	40,000	100.00%	40,000	100.00%	13,000	100.00%	47,265	102.16%	50	100.00%	112,057	102.20%
2007	41,400	103.50%	41,400	103.50%	41,400	103.50%	40,000	100.00%	13,000	100.00%	48,915	103.49%	50	100.00%	120,037	107.12%
2008	42,800	103.38%	42,800	103.38%	42,800	103.38%	40,000	100.00%	13,000	100.00%	50,565	103.37%	50	100.00%	120,037	100.00%
2009	44,200	103.27%	44,200	103.27%	44,200	103.27%	44,200	110.50%	14,000	107.69%	52,215	103.26%	50	100.00%	124,238	103.50%
2010	45,600	103.17%	45,600	103.17%	45,600	103.17%	45,600	103.17%	14,000	100.00%	53,865	103.16%	50	100.00%	128,959	103.80%
2011	46,970	103.00%	46,700	102.41%	46,700	102.41%	46,700	102.41%	14,500	103.57%	55,000	102.11%	50	100.00%	128,959	100.00%
2012	47,800	101.77%	47,800	102.36%	47,800	102.36%	49,500	106.00%	14,500	100.00%	56,200	102.18%	50	100.00%	128,959	100.00%
2013	48,900	102.30%	48,900	102.30%	48,900	102.30%	49,500	100.00%	15,000	103.45%	57,400	102.14%	55	110.00%	128,959	100.00%
2014	50,000	102.25%	50,000	102.25%	50,000	102.25%	50,000	101.01%	15,500	103.33%	58,600	102.09%	55	100.00%	128,959	100.00%
2015	51,500	103.00%	51,500	103.00%	51,500	103.00%	51,500	103.00%	16,000	103.23%	60,358	103.00%	55	100.00%	128,959	100.00%
2016	53,045	103.00%	53,045	103.00%	53,045	103.00%	53,045	103.00%	16,500	103.13%	62,169	103.00%	55	100.00%		0.00%
2017	54,636	103.00%	54,636	103.00%	54,636	103.00%	54,636	103.00%			64,034	103.00%	55	100.00%		
2018	56,275	103.00%	56,275	103.00%	56,275	103.00%	56,275	103.00%			65,955	103.00%	55	100.00%		

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

**The County Board members receive \$55 per meeting. Members can also claim travel (fuel) allotment for out of County meetings only.

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

Elected offices are statutorily required to be set for four years at least 180 days prior to the first day of office. This does not apply to the Circuit Clerk.

Carroll County Board Budget Policies

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

Accounting/Auditing

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

Appropriation

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

Balanced Budget

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

Budgets may be amended by either:

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

Capital Budget - Short Term

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

Capital Budget - Long Term

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

Compensated Absences

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

Contingency Fund

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

Depreciation

The County does not budget for depreciation expense.

EEO-Affirmative Action

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

Elected Officials and Appointed Boards

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

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

Elected Officials' Salaries

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

Employee Wage & Compensation System

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

Encumbrance

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

Fund Balance

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

Fixed Assets

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

Fiscal Year

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

Grants

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

Internal Control

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

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

Investment

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

Position Reclassifications

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

Purchasing

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

Revenues/Expenses

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

Salaries and Fringe Benefits

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

Capital Projects and Purchases

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

User Fees

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

**Carroll County Budget Process
2015-16**

The Carroll County budget process is a year long event with the results of the final 2015-16 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. Department Participation and Budget Preparation
2. Finance Committee Review and Recommendation
3. County Board Review and Approval

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

Target Date	Responsibility	Task
Step 1 Department Participation in Budget Preparation		
7/8/15	Adm	Issue budget request worksheets to department heads, etc.
7/29/15	Dept. Heads	Return budget request worksheets to Administrator
8/7/15	Treasurer/Adm	August revenues and expenses with budget to actual and general ledger to Administrator
Target Date	Responsibility	Task
Step 2 Review and Recommendations		
8/20/15	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
9/3/15 9/17/15 10/1/15	Board/Adm/Dept's	Additional meetings to go over budget and make changes and recommendations. Discuss and/or set tax rates.
10/13/15	Adm	Prepare final budget and send to Board
10/15/15	Board/Adm	Review final draft and make any last changes before public display.

Step 3 County Board Review and Approval

10/19/15	Adm	Deliver tentative budget document to County Clerk for public display (at least 15 days prior to November County Board meeting)
10/30/15	County Clerk	Notify paper of 105% notice (if necessary) (between 7 and 14 days prior to budget hearing)
11/19/15	County Board	Review, revise and act on the Budget and Levy Ordinance
No later than 12/29/2015	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.