



CARROLL COUNTY, ILLINOIS
Combined Budget and Appropriation Ordinance and Tax Levy
for the year ending November 30, 2017
Approved November 17, 2016

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
Patty Hiher, 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

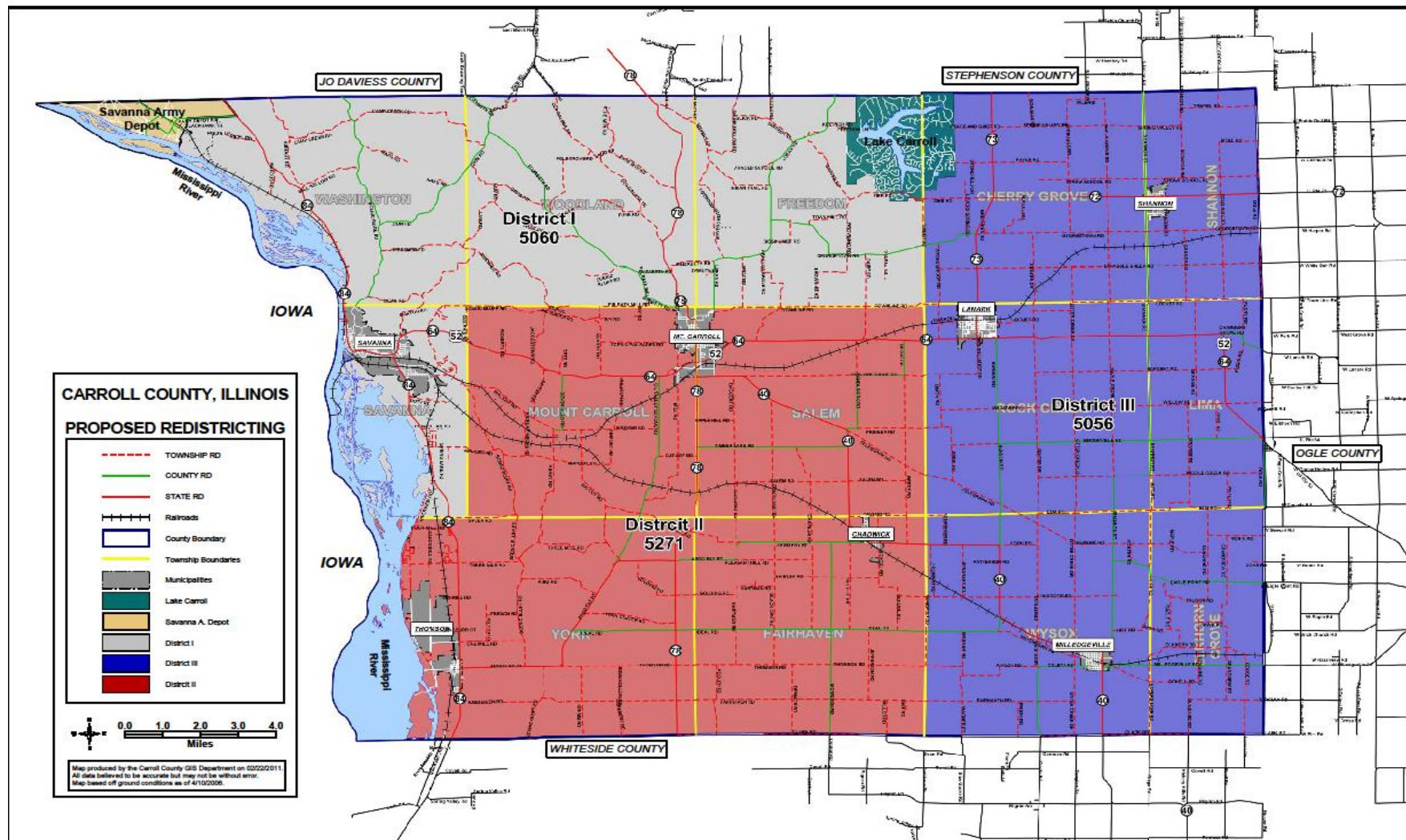


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Introduction

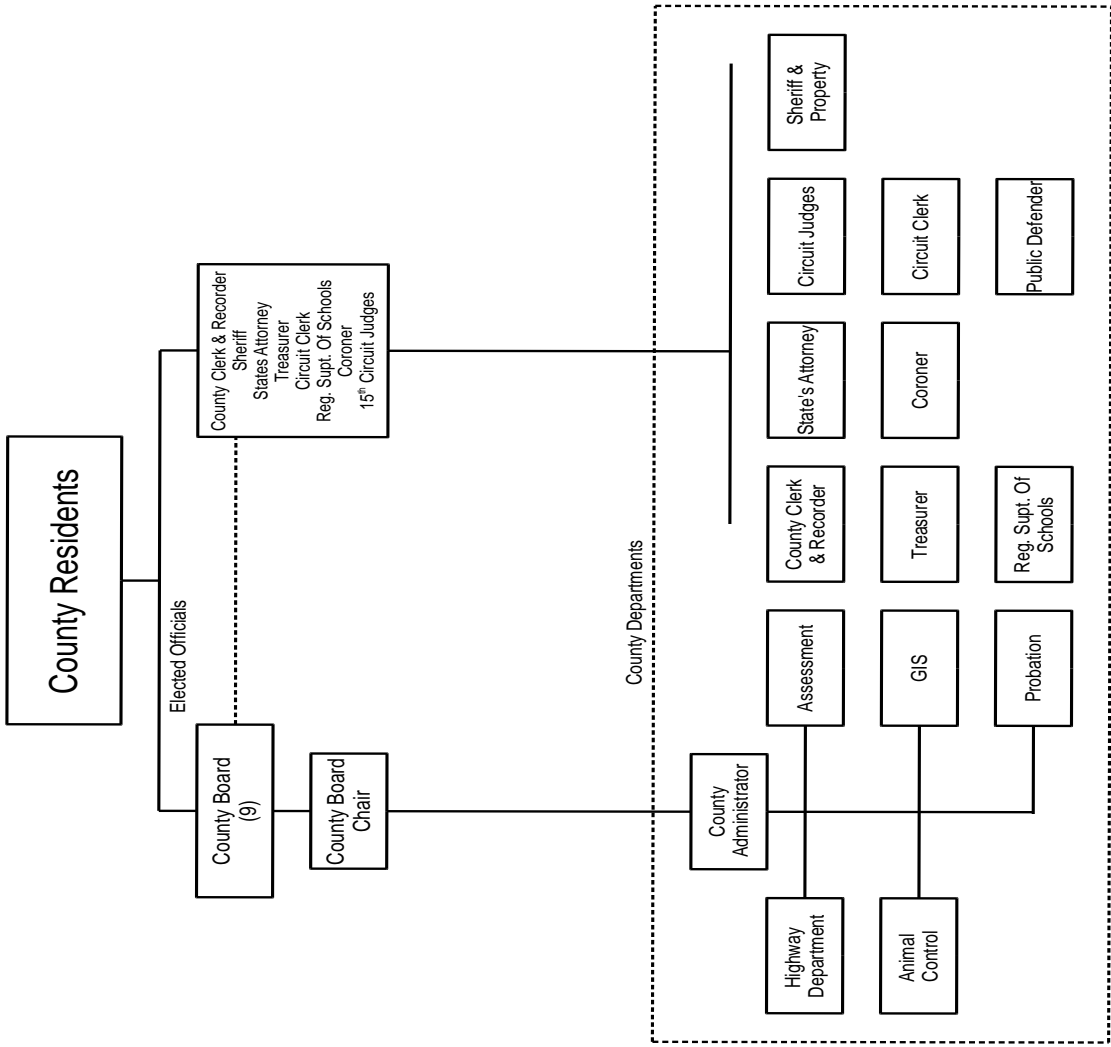
The following document contains the Appropriation, Annual Budget and Tax Levy Ordinances for Carroll County, Illinois. Two actual documents are being approved by the County Board within this document. They are the Combined Budget and Appropriations Ordinance and the Tax Levy Ordinance. Within the pages 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, 2016 to November 30, 2017.

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

Tax Levy Resolution

Funds needed by the County as planned for in this budget from property taxes, will be approved and levied through a resolution on page 97. Each levy is limited by State Statute and if the combined total aggregate levy exceeds an increase of 5% or more then a Truth in Taxation Hearing is required. The 2016 Tax levy resolution as presented will not exceed this threshold.



Legend:

Financial/Budget & Review -----

Jurisdiction/Responsibility ———

- Committees & Boards
- Senior Services
 - Black Hawk R.C.D
 - VAC
 - Hotel/Motel Tax Board
 - Tri Counties
 - CCEDC
 - 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, 2016, through November 30, 2017.

Fund	Actual	Estimated	Appropriation	Appropriation	Percent
	Year Ended November 30, 2015	Year Ending November 30, 2016			Inc./Dec. 2016 to 2017
11 General County	3,602,454	3,731,606	3,918,343	3,890,144	99%
13 Bridge Aid	368,604	652,600	2,875,680	2,295,300	80%
14 County Highway	1,088,579	964,370	1,113,320	1,077,643	97%
15 Township Motor Fuel	774,340	672,182	745,000	725,400	97%
16 County Motor Fuel	546,317	354,731	560,293	726,242	130%
17 TWP County Bridge	116,686	242,400	0	0	#DIV/0!
18 Matching	63,401	85,773	645,000	845,700	131%
19 Social Security	230,688	231,638	250,066	247,589	99%
20 Illinois Municipal Retirement	425,098	437,697	456,306	484,421	106%
21 Law Library	0	0	3,000	3,000	100%
22 Court Automation	8,620	12,920	11,595	42,595	367%
23 County Recorder's Automation	16,671	28,300	55,200	55,300	100%
24 Non Resident Heir	90	600	11250	10700	95%
26 Community Mental Health	329,000	339,280	339,280	340,280	100%
27 Animal Control	9,539	9,091	10,361	5,052	49%
28 Electronic Monitoring	0	0	0	0	#DIV/0!
29 Vital Records Automation	1,500	1,500	2,500	3,500	140%
30 Senior Citizens Fund	81,288	79,888	83,000	85,000	102%
31 DUI Enforcement Equipment	0	0	3,000	3,000	100%
32 Probation Service Fee	29,750	29,280	36,410	34,120	94%
34 Liability Insurance	129,871	135,688	138,938	137,992	99%
35 Payroll Escrow	0	2446	0	12000	#DIV/0!
36 Payroll	0	0	0	121	#DIV/0!
37 Public Safety Tax	243,500	210,000	295,000	245,000	83%
38 Treasurer Fee	-	0	0	0	#DIV/0!
39 Tax Sale Automation	0	2,000	5,000	5,000	100%
Tourism Promotion (Hotel Motel)	29,647	28,970	37,339	37,200	100%
41 911 Fund	218,935	182,123	212,121	465,831	220%
42 Drug Fines	1386.96	1800	3000	3000	100%
43 Court Security Fee	78,255	43,900	93,641	73,295	78%
44 Geographic Information Systems	59,646	66,370	74,725	70,066	94%
45 States Attorney Task Force	3,264	3,878	9,378	9,538	102%
46 Rental Housing	20475	22200	22200	22200	100%
47 Document Storage Fee	7,575	7,000	16,565	52,780	319%
49 Maint. and Child Support Collection	5,103	8,297	18,397	28,400	154%
50 Circuit Clerk	723,513	675,000	675,000	675,000	100%

52	GIS Resolution Fee	25,000	29,000	29,000	29,000	100%
53	States Attorney VOCA	13,288	15,071	15,071	16,148	107%
54	County Health	582,215	359,695	409,386	406,219	99%
55	Grants Fund	19,094	5,475	300,000	300,000	100%
56	Pet Population Control	1,922	3,925	5,000	5,000	100%
57	Circuit Clerk Operation and Adm.	0	0	0	0	#DIV/0!
58	Squad Car Acq. And Maint.	0	0	1,000	1,000	100%
59	Victims Impact	0	500	1,000	1,000	100%
62	Tax Redemption	329,893	267,280	300,000	287,000	96%
63	Death & Fetal Death Fees	4,088	4,000	3,500	4,000	114%
64	Clerk and Records Fee	283,220	297,100	264,550	279,900	106%
66	Sheriff's Fees	56,922	30,000	50,000	35,000	70%
67	Prisoner Commissary	38,460	20,000	30,000	30,000	100%
68	Sheriff Trust Account	8,408	35,000	75,000	40,000	53%
70	Probation Restitution	979	2,100	500	600	120%
71	Marriage	295	200	200	200	100%
72	Coroners Fees	0	0	2,000	2,000	100%
73	K-9 Fund	1,778	500	1,500	1,500	100%
74	Transportation Grant	226,780	275,000	275,000	300,000	109%
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%
		10,904,251	10,706,377	14,581,619	14,539,817	

Less Interfund Transfers Out

11	General County	115,000	50,000	50,000	20,000	40%
19	Social Security	15,734	15,289	15,289	14,607	96%
20	Illinois Municipal Retirement	25,401	25,401	24,682	23,581	96%
22	Court Automation	0	795	795	795	100%
23	County Recorder's Automation	570	3,000	20,000	20,000	100%
32	Probation Service Fee	15,210	16,780	19,910	30,120	151%
34	Liability Fund	10,000	10,000	10,000	10,000	100%
37	Public Safety Tax	240,000	210,000	270,000	220,000	81%
40	Tourism Promotion (Hotel Motel)	1,939	1,670	1,939	1,800	93%
41	911 Fund	54,905	56,323	56,121	57,331	102%
45	States Attorney Task Force	3,264	3,378	3,378	3,538	105%
49	Maint. and Child Support Collection	2,993	2,997	2,997	0	0%
50	Circuit Clerk	0	25,000	25,000	25,000	100%
52	GIS Resolution Fee	25,000	29,000	29,000	29,000	100%
57	Circuit Clk. Oper. & Admin.	0	0	0	0	#DIV/0!
58	Squad Car Acquisition and Maint.	0	0	1,000	1,000	100%
62	Tax Redemption	9,833	260,000	294,000	280,000	95%
64	Clerk and Recorder Fees	246,183	257,700	226,200	240,500	106%
Transfers Out		766,032	967,332	1,050,311	977,272	

Net appropriations **10,138,219** **9,739,045** **13,531,308** **13,562,546**

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

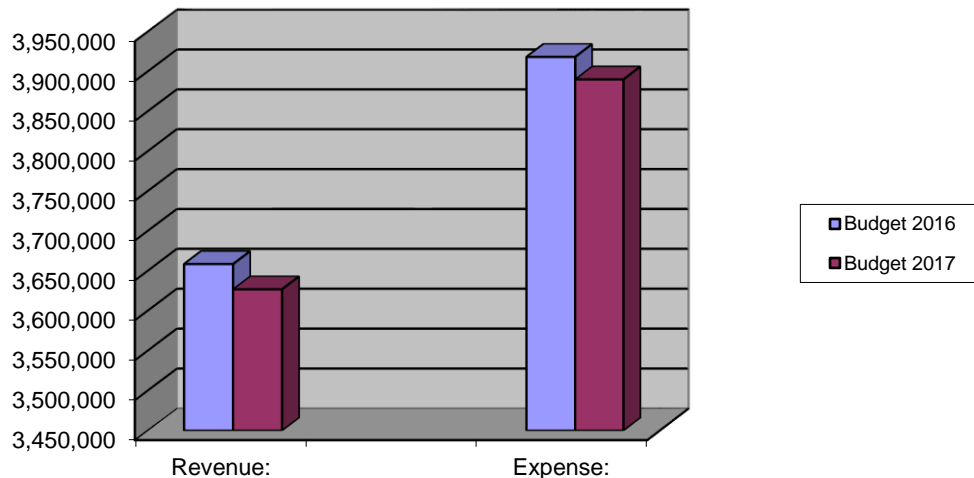
The General Fund accounts for several County Departments and services provided by the County. Operational funds, in full or in part, for the County Clerk and Recorder, Treasurer, Administration, County Board, Zoning, Supervisor of Assessments, Sheriff, Circuit Clerk, Animal Control, Coroner, Judicial, 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 changed 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, 2017:

	<u>Budget 2016</u>	<u>Budget 2017</u>
Revenue:	3,658,568	3,626,914
Expense:	3,918,343	3,890,144

General Fund Budget Comparison

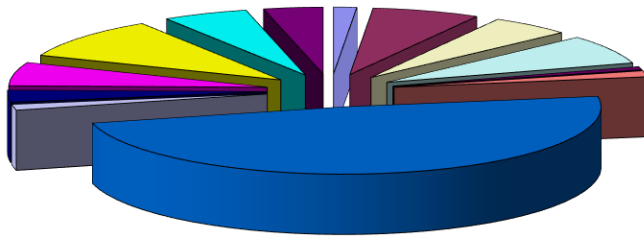


Full-Time Salaries---Defined as those that receive retirement benefits including overtime wages.

	Budget 2016	Budget 2017
Courthouse	30,815	31,721
Assessment	144,197	148,409
Treasurer	108,864	112,203
Clerk and Recorder	150,961	155,173
Coroner	16,500	17,000
Animal Control	30,153	31,043
Sheriff	1,066,995	1,070,576
Emergency Services	28,970	29,839
Public Defender	61,933	63,791
Probation	121,285	124,924
States Attorney	216,496	219,122
Circuit Clerk	133,657	117,562
Administrator	79,166	81,541
	<u>2,189,992</u>	<u>2,202,903</u>

Precent Salary Increase General Fund Non-Union and Un-Negotiated Union 3.00%
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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, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3001 REAL ESTATE TAX COLLECTION	888,681	916,450	940,000	940,000	100%
3002 MOBILE HOME TAX COLLECTION	599	700	900	900	100%
3003 PERSONAL PROPERTY REPLACEMENT	172,985	160,000	165,000	160,000	97%
3005 FEES-TREASURERS	7,095	3,500	5,000	5,000	100%
3008 STATES ATTORNEY REIMBURSEMENT	113,461	113,500	113,500	113,500	100%
3009 STATE-GRANTS IN AID	85,345	80,000	75,000	80,000	107%
3010 STATE-PROB SALARY SUBSIDY	17,000	12,000	11,000	12,000	109%
3011 STATE SOA SALARY REIM	29,918	26,522	26,000	27,000	104%
3012 STATE ESDA FUND REIM	17,604	13,000	12,000	12,000	100%
3013 STATE INCOME TAXES	661,933	640,000	630,000	635,000	101%
3014 STATE ELEC JUDGE REIM	3,600	4,365	8,500	5,000	59%
3016 STATES ATTORNEY FEES	5,777	5,600	5,100	5,100	100%
3017 FINES - CIRCUIT CLERK	98,661	94,500	80,000	82,000	103%
3018 PUBLIC DEFENDER INCOME	13,202	9,000	14,500	13,000	90%
3020 COUNTY 1% SALES TAX	115,748	140,000	95,000	140,000	147%
3021 COUNTY .25% SALES TAX	301,932	275,000	340,000	275,000	81%
3027 INTEREST EARNED	3,331	3,500	4,000	3,500	88%
3031 ZONING & PERMIT INCOME	25,370	12,000	15,000	12,000	80%
3032 JUDICIAL FUND - RESOLUTIONS	489	100	2,500	500	20%
3034 EMPLOYEES INS REIMBURSEMENTS	22,152	25,488	14,000	25,000	179%
3036 MISCELLANEOUS INCOME	467	504	350	350	100%
3037 DELINQUENT TAXES - PENALTIES	46,000	48,000	55,000	46,000	84%
3040 ILEC - WORK RELEASE INCOME	7,931	13,000	4,000	7,000	175%
3042 SOA--NOTARY FEES-INCOME	972	1,000	1,000	1,000	100%
3043 CABLE TV FRANCHISE FEES	12,445	12,137	12,000	12,000	100%
3044 TRANSFER FROM TOUR5% TREAS FEE	1,939	1,670	1,939	1,800	93%
3046 CORPS OF ENGINEERS--CAUSEWAY	14,500	14,200	14,100	14,200	101%
3048 TRANSFER FROM PROB SERVICE FEE	15,210	16,780	19,910	19,620	99%
3052 STATE--LOCAL USE TAX	138,606	141,200	112,000	140,000	125%
3058 TRANSFER FROM PUB SAFETY TAX	240,000	210,000	270,000	220,000	81%
3059 FEES - TRANSFER STATION	6,443	6,500	6,500	6,500	100%
3061 FOREIGN SHERIFF FEES	421	1,000	5,000	1,000	20%
3075 CIR CL--ARRESTEE'S MEDICAL FEE	1,885	2,180	1,800	1,800	100%
3076 TRAN FRM 58-5400 SQUAD CAR AQ	0	0	0	0	#DIV/0!
3077 MULTI-TOWNSHIP--ASSESSING	36,257	36,255	36,255	36,255	100%
3078 TRANSFER FROM CHD. SUP. CIR CLK	2,730	2,500	2,800	300	11%

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3080 TRANSFER FROM 911 WGE REIM DIS	39,718	40,558	40,614	41,832	103%
3083 MINOR HOUSING	673	400	400	400	100%
3089 CIR CLERK--BLOOD TEST FEE	420	200	200	200	100%
3090 SHERIFF-SS INCENTIVE PAYMENT	1,800	500	2,000	2,000	100%
3091 SHERIFF--HIREBACK	-	100	500	500	100%
3092 TRANSFER FROM 911 INS REIMB	7,343	7,668	7,500	6,956	93%
3100 TAX SALE INDEMNITY FEES	2,320	2,700	1,000	1,000	100%
3105 US FISH/WILDLIFE-REFUGE REV SH	3,897	4,097	3,900	4,000	0%
3106 INT FROM CIR CL-DEP TO GEN FD	682	1,500	3,300	3,300	100%
3215 CIR CLERK--GENERAL FEE-38.675%	42,428	50,023	42,500	42,500	100%
3216 CIR CLERK-MISC INCOME	3,278	4,700	1,900	4,000	211%
3218 CO CLERK--FEES	213,946	230,000	200,000	235,000	118%
3219 SHERIFF--FEES	45,079	43,000	47,000	45,000	96%
3220 CIRCUIT CLERK--FEES	88,842	88,000	90,000	90,000	100%
3230 COURTHOUSE POP MACHINE INC	1,663	1,700	1,900	1,700	89%
3240 REIMB--PUBLIC DEFENDER SALARY	44,909	41,285	41,000	42,000	102%
3260 BUSN. EMPL. SKILLS TEAM	1,200	1,200	1,200	1,200	100%
3282 TRANS FROM PROB SER.-SALARY REIM	10,500	10,500	10,500	10,500	100%
3301 TRANSFER FROM F23--CLERK SALARY	5,000	5,000	5,000	5,000	100%
3304 TRANSFER FROM F23 FD--REC FEES	6,000	14,000	14,000	0	0%
3306 TRANSFER FROM LIABILITY FUND 34	10,000	10,000	10,000	10,000	100%
3309 TRANSFER FROM FUND CLOSURE	254	0	0	0	
3317 WEB INC.	4,710	4,863	2,000	2,000	100%
3318 TRANSFER FROM F50 CIR CLK	-	0	25,000	5,000	20%
3321 VIDEO GAMING	10,108	17,500	6000	16,000	267%
3322 WORK COMP REIM	9,007	4,000	1500	2,500	167%
3372 CIR-CLERK-DRUG ADDICTION S		195			
TOTAL REVENUE	3,664,466	3,625,839	3,658,568	3,626,914	

General Fund EXPENSES

11

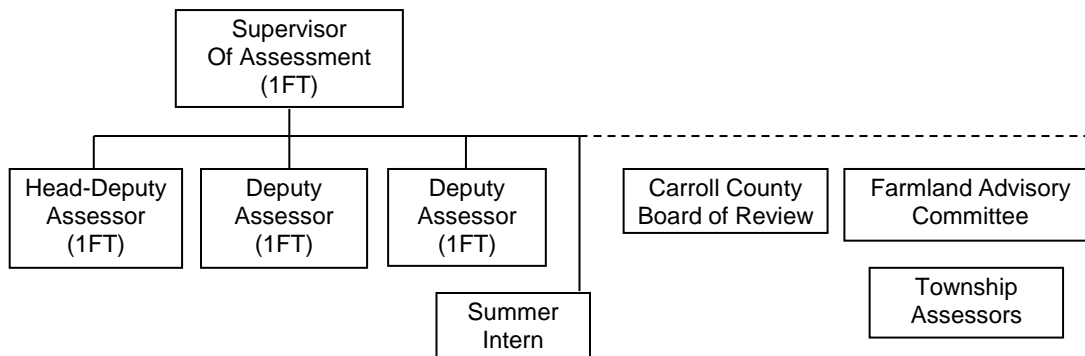
Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
00					
5040 BANK SERVICE CHARGE					
01 COURTHOUSE UPKEEP					
5002 JANITOR	28,108	30,215	30,215	31,121	103%
5003 REPAIRS & MAINTENANCE	60,755	33,000	36,000	36,000	100%
5004 UTILITIES--ELECTRICITY & WATER	49,118	51,000	51,000	51,000	100%
5005 UTILITIES--TELEPHONE	39,199	38,000	40,000	40,000	100%
5006 UTILITIES--GAS	7,194	10,000	12,000	12,000	100%
5008 CARPETING & COURTYARD	0	100	1,000	1,000	100%
5026 HVAC MAINTENANCE CONTRACT	20,500	23,510	23,510	23,510	100%
5436 COURTHOUSE IMP-CIP TUCK POINT	30,000	23,000	23,000	23,000	100%
5437 PART-TIME JANITOR	9,247	13,436	13,436	13,839	103%
5438 JANITOR OVERTIME	0	100	600	600	100%
5459 COURTHOUSE IFIBER LEASE	7,200	7,200	7,200	7,200	100%
5460 HIGHWAY IFIBER LEASE	1,200	1,200	1,200	1,200	100%
5461 COURTHOUSE IMP-CIP PHONE SYS	250	0	0	0	#DIV/0!
5461 COURTHOUSE IMP-CIP PARKING LOT	25,450	0	0	0	0%
6027 HEALTH/LIFE INSURANCE	61	50	7,540	6,956	92%
DEPT. SUBTOTAL	278,281	230,811	246,701	247,427	
02 SUPPLIES AND RENTALS					
5319 RENTALS & LEASE	8,393	9,000	9,000	9,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	8,880	8,500	8,500	8,500	100%
5451 DEVENET LEASE	27,089	23,430	23,430	24,000	102%
DEPT. SUBTOTAL	44,362	40,930	40,930	41,500	
03 OFFICE EQUIPMENT AND MAINTENANCE					
5025 OFFICE EQUIPMENT MAINTENANCE	4,376	4,500	5,500	5,000	91%
DEPT. SUBTOTAL	4,376	4,500	5,500	5,000	
04 COUNTY BOARD SERVICIES					
5045 EQUIPMENT	750	0	1,500	1,000	67%
5320 PER DIEM ALLOWANCE	12,840	14,000	21,000	19,500	93%
5422 TRAVEL, DUES & SUPPLIES	2,738	1,000	2,000	2,000	100%
DEPT. SUBTOTAL	16,328	15,000	24,500	22,500	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
05 SUPERVISOR OF ASSESSMENTS					
5009 CLERKHIRE SALARIES	83,577	79,152	79,152	81,773	103%
5012 TRAVEL	5,686	5,500	6,000	6,000	100%
5014 EDUCATION	1,355	1,350	1,500	1,500	100%
5017 INDUSTRIAL APPRAISAL CONTRACT	0	0	2,500	2,500	100%
5018 FARMLAND ADVISORY COM	122	237	250	250	100%
5024 DUES	325	325	350	350	100%
5027 APPRAISAL SOFTWARE	10,135	11,500	11,500	11,500	100%
5028 ASSESSOR/GIS WEB	1,500	1,500	1,500	1,500	100%
5310 SALARY--SOA	51,704	53,045	53,045	54,636	103%
5314 PART TIME- SUMMER INTERN	5,630	5,400	8,000	8,000	100%
5321 CLERKHIRE--OVERTIME PAY	2,424	3,500	4,000	4,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	12,850	14,000	20,000	20,000	100%
6027 HEALTH/LIFE INSURANCE	21,946	27,290	27,290	26,963	99%
DEPT. SUBTOTAL	197,254	202,799	215,087	218,972	

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	2016-2017 Hourly Rate	Current Yearly Salary	2016-2017 Yearly Salary
Head-Deputy Assessor	10.90	11.38	19,838	20,712
Deputy Assessor	19.00	19.48	34,580	35,454
Deputy Assessor	13.59	14.07	24,734	25,607
			79,152	81,773

General Fund EXPENSES

11

Item		Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
06	BOARD OF REVIEW					
5012	TRAVEL	104	380	500	500	100%
5014	EDUCATION	0	300	300	300	100%
5311	SALARY--BOARD OF REVIEW	9,075	9,000	9,000	9,000	100%
5323	PRINTING, SUPPLIES & POSTAGE	1,501	784	1,600	1,600	100%
	DEPT. SUBTOTAL	10,680	10,464	11,400	11,400	
07	ELECTIONS					
5019	JUDGES, BALLOTS & SUPPLIES	49,291	110,000	110,000	110,000	100%
5020	CLERK'S OFFICE OVERTIME	1,641	4,000	4,000	4,000	100%
5021	MOTOR VOTER REGISTRATION	2,628	4,000	4,000	4,000	100%
5022	HELP AMERICA VOTE ACT	5,465	7,000	7,000	7,000	100%
	DEPT. SUBTOTAL	59,025	125,000	125,000	125,000	
08	BONDS - COUNTY OFFICERS					
5328	BONDS FOR COUNTY OFFICERS	597	1,029	1,000	1,000	100%
	DEPT. SUBTOTAL	597	1,029	1,000	1,000	
09	PERMANENT REGISTRATION					
5329	PERMANENT REGISTRATION	5,740	6,000	6,000	6,000	100%
	DEPT. SUBTOTAL	5,740	6,000	6,000	6,000	
10	ACCOUNTING SERVICE & AUDIT					
5023	ACCOUNTING SERVICE & AUDIT	22,950	29,445	33,725	33,758	100%
	DEPT. SUBTOTAL	22,950	29,445	33,725	33,758	
11	REIMBURSABLE INS - SEE #11-3034					
6049	REIMBURSABLE INS-SEE #11-3034	22,151	24,843	14,811	25,000	169%
	DEPT. SUBTOTAL	22,151	24,843	14,811	25,000	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
12 COUNTY TREASURER					
5009 CLERKHIRE SALARIES	54,504	55,819	55,819	57,567	103%
5314 PART TIME	150	500	5,000	5,000	100%
5010 DUES	250	150	150	150	100%
5012 TRAVEL	106	250	250	250	100%
5014 EDUCATION	-	350	350	350	100%
5323 PRINTING, SUPPLIES & POSTAGE	18,249	23,000	25,000	25,000	100%
6002 SALARY--TREASURER	-	53,045	53,045	54,636	103.0%
5324 ONLINE TAXES	51,703	0	0	0	#DIV/0!
6027 HEALTH/LIFE INSURANCE	19,469	20,707	20,707	20,294	98%
DEPT. SUBTOTAL	144,432	153,821	160,321	163,247	

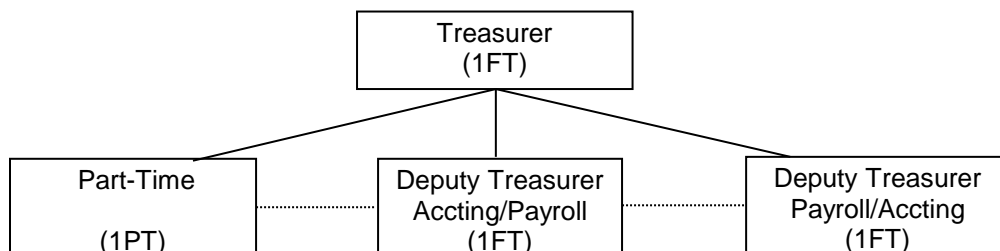
The County Treasurer's Office has the following responsibilities:

- 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)	19.77	20.25	35,981.40	36,855.00	1.02428
Deputy Treasurer-Payroll/Accting(35 hrs/wk)	10.90	11.38	19,838.00	20,711.60	1.04404
			55,819.40	57,566.60	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
13 COUNTY CLERK AND RECORDER					
5009 CLERKHIRE SALARIES	95,437	97,916	97,916	100,537	103%
5010 DUES	420	320	0	0	#DIV/0!
5012 TRAVEL	618	856	0	0	#DIV/0!
5014 EDUCATION	650	90	0	0	#DIV/0!
5323 PRINTING, SUPPLIES & POSTAGE	5,159	3,000	8,000	8,000	100%
6027 HEALTH/LIFE INSURANCE	24,885	25,704	25,704	26,963	105%
6031 RECORDERS-TRANSACTION FEE	9,656	11,340	0	0	#DIV/0!
6068 DEED STAMPS	72,403	73,000	70,000	80,000	114%
6074 SALARY-COUNTY CLERK	51,704	53,045	53,045	54,636	103%
DEPT. SUBTOTAL	260,932	265,271	254,665	270,136	

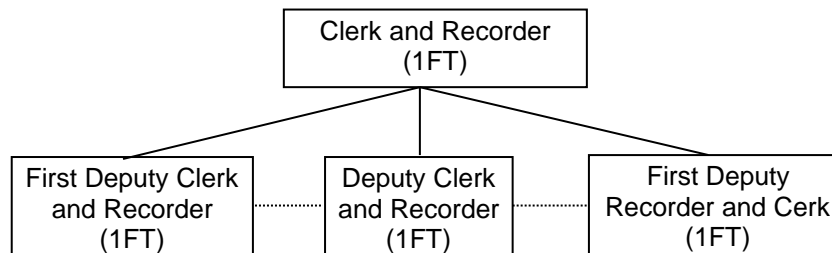
Department Discription:

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	2016-17 Hourly Rate	Current Yearly Salary	2016-17 Yearly Salary	
First Deputy Clerk and Recorder(35 hrs/wk)	18.12	18.60	32,978.40	33,852.00	103%
First Deputy Recorder and Clerk (35 hrs/wk)	17.79	18.27	32,377.80	33,251.40	103%
Deputy Clerk and Recorder (35 hrs/wk)	17.89	18.37	32,559.80	33,433.40	103%
			97,916.00	100,536.80	

General Fund EXPENSES

11

Item		Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
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	2,500	2,500	100%
	DEPT. SUBTOTAL	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	
16	LITIGATION EXPENSE					
6034	LITIGATION EXPENSE	0	1,000	10,000	10,000	100%
	DEPT. SUBTOTAL	<u>0</u>	<u>1,000</u>	<u>10,000</u>	<u>10,000</u>	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
17 ZONING					
5010 DUES	10	100	200	200	100%
5011 TRAINING--ZONING	-	0	800	800	100%
5012 TRAVEL	509	500	1,200	1,200	100%
5323 PRINTING, SUPPLIES & POSTAGE	1,170	1,000	1,000	1,000	100%
5423 TRAVEL--BOARD OF APPEALS	-	0	500	500	100%
6035 BOARD OF APPEALS	1,500	600	2,000	2,000	100%
6041 NOXIOUS WEED ADMINISTRATION	240	0	500	500	100%
6042 PUBLICATIONS	2,582	500	1,200	1,200	100%
DEPT. SUBTOTAL	6,011	2,700	7,400	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, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
18 CORONER					
5010 DUES	-	0	300	300	100%
5012 TRAVEL	597	0	1,200	800	67%
5323 PRINTING, SUPPLIES & POSTAGE	354	0	500	500	100%
6003 DEPUTY CORONER--SALARIES	1,200	3,000	4,200	4,200	100%
6013 CORONER TRAINING CLASSES	187	600	800	600	75%
6038 AUTOPSIES	7,785	9,000	5,900	7,000	119%
6058 SALARY-CORONER	16,064	16,500	16,500	17,000	103%
6069 COURT REPORTER	-	200	500	400	80%
DEPT. SUBTOTAL	26,186	29,300	29,900	30,800	

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

19 DOG CATCHER (Animal Control)

5014 EDUCATION	0	0	800	200	25%
5323 PRINTING, SUPPLIES & POSTAGE	2,428	2,500	2,500	2,500	100%
6027 HEALTH/LIFE INSURANCE	7,176	7,540	7,540	6,956	92%
6039 AUTO, TELEPHONE & SUPPLIES	3,896	4,800	3,900	4,200	108%
6059 SALARY-DOG CATCHER	28,755	29,653	29,653	30,543	103%
6061 PART-TIME SALARY	2,748	2,700	3,000	3,000	100%
6062 OVERTIME FOR FULL-TIME EMPL	0	360	500	500	100%
6072 PETTY CASH-SMALL ITEMS	471	400	400	400	100%
6078 UNIFORMS	394	400	400	400	100%
7055 CELL PHONE	386	540	600	600	100%
DEPT. SUBTOTAL	46,253	48,893	49,293	49,299	

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, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
20 COUNTY SHERIFF					
5010 DUES	1,010	1,500	1,550	1,550	100%
5012 TRAVEL	848	400	500	500	100%
5323 PRINTING, SUPPLIES & POSTAGE	14,286	14,282	12,000	12,000	100%
6005 SALARY--CHIEF DEPUTY	55,581	56,999	56,999	58,709	103%
6014 HIREBACK PAY	2,339	2,500	2,500	2,500	100%
6027 HEALTH/LIFE INSURANCE	163,254	172,000	180,972	166,952	92%
6037 WEAPONS & AMMO *	1,418	2,633	2,200	2,200	100%
6044 SQUAD CARE MAINTENANCE *	17,974	14,340	12,000	13,000	108%
6046 UNIFORMS *	10,575	17,000	10,000	10,000	100%
6047 RADIO CONTRACT & REPAIRS	1,631	2,000	2,500	2,250	90%
6048 TRAINING FEES *	6,196	11,000	7,000	9,000	129%
6051 SHERIFF--FUEL *	19,172	19,000	33,000	27,000	82%
6052 EXTRADITION EXPENSE	2,557	200	2,000	2,000	100%
6053 HOLIDAY PAY--Deputies,Jailers	25,432	26,000	27,000	27,000	100%
6054 HOLIDAY PAY--Disp	14,549	15,000	15,000	15,000	100%
6060 SALARY-SHERIFF	60,596	62,169	62,169	64,034	103%
6064 DEPUTIES--FOP SALARIES *	301,583	261,000	297,738	286,206	96%
6065 DEPUTIES--FOP OVERTIME *	28,989	36,000	30,000	30,000	100%
6066 SHERIFF--OTHER SALARIES	12,882	13,213	13,213	13,609	103%
6067 OTHER SALARIES--P/T PAY	37,087	32,000	20,000	25,000	125%
6073 DIETING OF PRISONERS	44,972	42,000	47,200	47,000	100%
6076 CT SECURITY SALARY (40%)	17,546	25,000	32,500	30,000	92%
6077 PRISONER HOUSING-OUT OF CTY	-	100	2,500	2,500	100%
6079 JAILERS--FOP SALARIES	214,063	215,000	222,656	219,850	99%
6080 DISPATCH--FOP SALARIES	292,107	299,720	299,720	308,667	103%
6081 JAILERS--FOP OVERTIME	10,226	16,000	15,000	15,000	100%
6082 DISPATCH--FOP OVERTIME	62,243	62,000	40,000	45,000	113%
6083 INVESTIGATOR ON CALL	-	0	400	400	100%
6084 PRISONER DENTAL	419	1,000	1,500	1,500	100%
6085 PRISONER MEDICAL	12,552	5,000	7,000	7,000	100%
6086 PRISONER PRESCRIPTION	2,961	4,000	5,000	5,000	100%
6087 PRISONER GENERAL CARE	3,197	4,700	5,000	5,000	100%
6088 P/T DISPATCH	11,328	14,000	14,000	14,000	100%
6253 K-9 MAINTENANCE	347	0	0	0	#DIV/0!
7055 CELL PHONES	6,694	6,000	8,000	7,000	88%
DEPT. SUBTOTAL	1,456,612	1,453,756	1,488,817	1,476,428	99%
21 VILLAGE OF THOMSON					
7049 THOMSON--POLICING CAUSEWAY	13,500	13,200	13,000	13,200	102%
DEPT. SUBTOTAL	13,500	13,200	13,000	13,200	

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

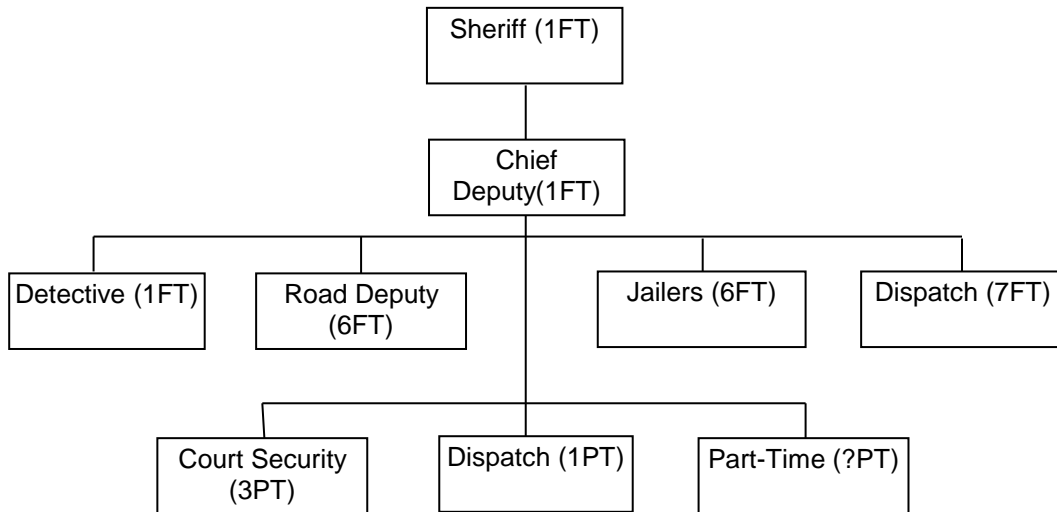
Two Non-Union Janitor Maintenance

Three Non-Union Part-Time Court Security

Contractual Employees:

Illinois Federal Order of Police Labor Council: Salaries

Position			Current Yearly Salary	2016-17 Yearly Salary	
Detective			47,569	48,996	103.0%
Road Deputy			42,218	43,485	103.0%
Road Deputy			35,797	36,871	103.0%
Road Deputy			43,824	45,139	103.0%
Road Deputy			36,868	37,974	103.0%
Road Deputy			35,797	36,871	103.0%
Road Deputy	Deputies Sal	286,206.37	35,797	36,871	103.0%
Jailer			33,791	34,805	103.0%
Jailer			34,861	35,907	103.0%
Jailer			39,142	40,316	103.0%
Jailer			33,791	34,805	103.0%
Jailer			38,071	39,213	103.0%
Jailer	Jailers Sal	219,850.25	33,791	34,805	103.0%
Dispatch			47,703	49,134	103.0%
Dispatch			40,747	41,969	103.0%
Dispatch			40,212	41,418	103.0%
Dispatch			43,422	44,725	103.0%
Dispatch			44,493	45,828	103.0%
Dispatch			44,493	45,828	103.0%
Dispatch	TC's Sal	308,667.35	38,607	39,765	103.0%
			814,723.96	790,994	814,724
					23,730
					103.0%



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

General Fund EXPENSES

11

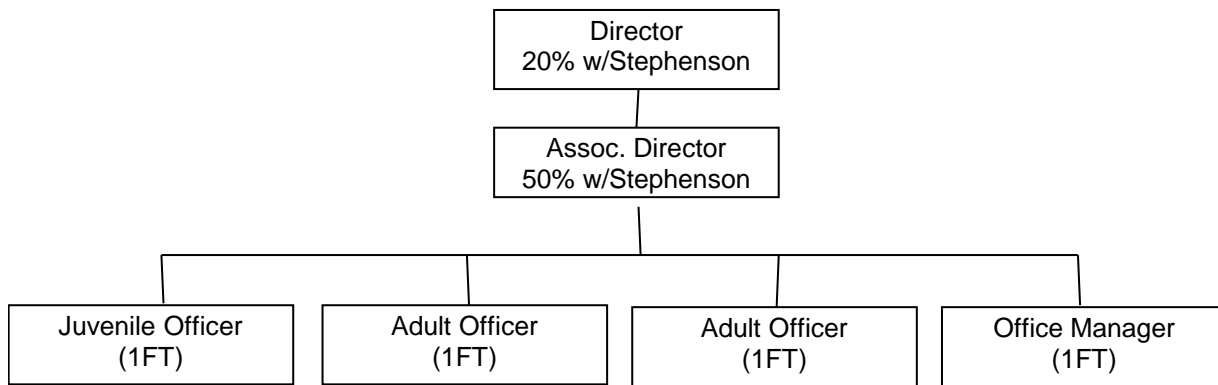
Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
22 EMERGENCY SERVICES					
5010 DUES	1,105	2,600	1,200	1,200	100%
5012 TRAVEL	1,015	100	800	1,200	150%
5323 PRINTING, SUPPLIES & POSTAGE	67	550	700	700	100%
7002 SALARY-EMERGENCY SERVICES	15,360	15,758	15,758	16,231	103%
5198 PT and Training				3,000	
7051 NEW EQUIPMENT & MAINTENANCE	1,178	3,343	2,500	2,500	100%
7052 MISC MEETING EXPENSE	1,420	1,200	2,700	2,000	74%
7055 CELL PHONE	1,560	1,400	1,000	1,000	100%
7084 SEC SALARY-ONE HALF TIME	12,882	13,212	13,212	13,608	103%
DEPT. SUBTOTAL	34,586	38,163	37,870	41,439	
23 JURY EXPENSES					
5323 PRINTING, SUPPLIES & POSTAGE	-	500	2,500	2,500	100%
7088 JUROR'S FEES	4,165	6,500	9,000	9,000	100%
DEPT. SUBTOTAL	4,165	7,000	11,500	11,500	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
24 PUBLIC DEFENDER					
5014 EDUCATION			0		
7080 SALARY-PUBLIC DEFENDER	60,368	61,933	61,933	63,791	103%
7104 DEFENDING ATTORNEY SALARY	16,686	14,000	19,000	19,000	100%
7110 JUVENILE DEFENSE ATTY--SALARY			0	0	#DIV/0!
DEPT. SUBTOTAL	77,053	75,933	80,933	82,791	
25 PROBATION					
5009 CLERKHIRE SALARIES	20,359	21,089	21,089	21,722	103%
5323 PRINTING, SUPPLIES & POSTAGE	3,820	3,000	3,000	3,000	100%
6027 HEALTH/LIFE INSURANCE	7,308	12,000	15,081	13,913	92%
7011 TRAVEL REIMBURSEMENT	1,500	0	500	3,600	720%
7057 MEETING & TRAINING	40	650	400	2,000	500%
7059 WORK RELEASE: DIRECTOR SALARY	45,666	46,852	46,852	48,258	103%
7065 SALARY-RESTORATIVE JUSTICE	39,059	40,072	40,072	41,274	103%
7069 DRUG TESTING	1,461	2,400	2,000	2,000	100%
7070 SOFTWARE MAINTENANCE	2,608	2,822	2,860	3,000	105%
7071 SOFTWARE & HARDWARE UPGRADE	5,142	1,000	2,000	6,000	300%
7072 PERSONAL SAFETY	1,155	0	100	100	100%
7073 CMO TRAINING - CHIEF JUDGE	700	700	700	700	100%
7074 ELECTRONIC MONITORING START UP	1,975	1,200	1,500	1,500	100%
7075 OFFICE EQUIPMENT REPAIR	1,143	6,000	7,000	2,000	29%
7078 PHONE REIMBURSEMENT	206	100	350	200	57%
7081 SALARY-PROBATION OFFICER	59,098	60,124	60,124	61,928	103%
6091 SENIOR PO-STIPEND				1,200	
7086 CHIEF MANAGING OFFICER SALARY	7,616	6,685	10,000	7,000	70%
7107 PROBATION OFFICER--TRAVEL PAY	2,000	2,000	2,000	0	0%
7108 WORK RELEASE DIR--TRAVEL PAY	2,000	2,000	2,000	0	0%
7109 RES JUSTICE COORD--TRAVEL PAY	2,000	2,000	2,000	0	0%
DEPT. SUBTOTAL	204,854	210,694	219,628	219,394	

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.

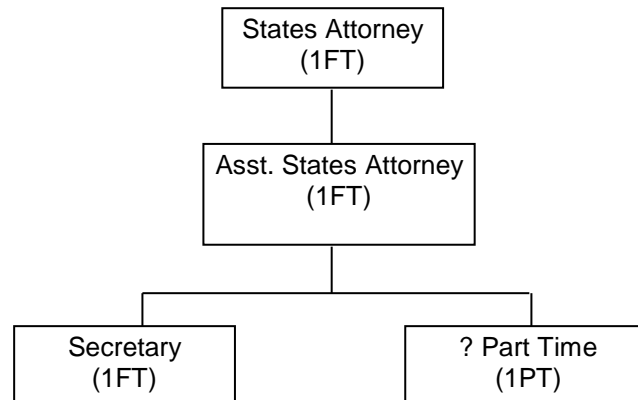


General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
26 STATES ATTORNEY					
5009 CLERKHIRE SALARIES	29,856	30,153	30,153	31,058	103%
5010 DUES	1,022	1,124	1,000	1,000	100%
5012 TRAVEL	614	700	700	700	100%
5014 EDUCATION	1,600	1,200	1,600	1,600	100%
5323 PRINTING, SUPPLIES & POSTAGE	8,616	10,000	10,000	10,000	100%
6027 HEALTH/LIFE INSURANCE	21,504	22,621	22,621	20,869	92%
7063 VACATION-SECRETARY	-		350		0%
7064 APPELLATE PROSECUTOR	7,000	7,000	7,000	7,000	100%
7068 INVESTIGATION EXPENSES	830	1,200	2,000	2,000	100%
7082 SALARY-STATE'S ATTORNEY	129,455	128,959	128,959	128,959	100%
7090 ASST STATE'S ATTORNEY	55,935	57,384	57,384	59,106	103%
DEPT. SUBTOTAL	256,432	260,341	261,767	262,291	

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

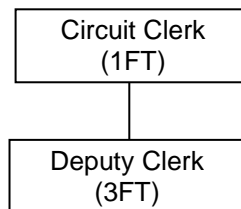
11

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
27 CIRCUIT CLERK					
5009 CLERKHIRE SALARIES	78,741	70,000	80,112	62,426	78%
5010 DUES	554	375	375	375	100%
5012 TRAVEL	-	0	1,500	1,500	100%
5014 EDUCATION	-	0	1,000	1,000	100%
5323 PRINTING, SUPPLIES	17,265	16,000	17,000	17,000	100%
5325 COMPUTER EQUIP/SOFTWARE	-	0	1,500	1,500	100%
5327 POSTAGE	1,462	3,300	3,500	3,500	100%
5421 CIR CLERK CLERKHIRE--O/T PAY	59	100	500	500	100%
6027 HEALTH/LIFE INSURANCE	22,428	24,000	27,290	26,963	99%
7083 SALARY-CIRCUIT CLERK	51,704	53,045	53,045	54,636	103%
DEPT. SUBTOTAL	172,213	166,820	185,822	169,400	

28 COURT EXPENSES - JUDGES

5323 PRINTING, SUPPLIES & POSTAGE	4,375	3,800	4,700	4,800	102%
5341 OTHER EXPENDITURES	6,576	3,113	2,500	3,000	120%
5424 DUES--JUDGE	225	225	225	225	100%
5425 DUES--ASSOCIATE JUDGE	225	225	225	225	100%
7092 ASSC JUDGE-SUPPLIES/OTHER EXP	49	500	500	500	100%
7095 REIMB TO STATE-JUD SALARY	698	800	800	800	100%
7099 JUVENILE DETENTION	32,810	31,000	15,000	15,000	100%
7105 CHIEF JUDGE FUND	-	900	900	900	100%
7106 PSYCHIATRIST	2,200	800	2,000	2,200	110%
DEPT. SUBTOTAL	47,158	41,363	26,850	27,650	

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



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)	21.27	11.00	38,761.40	20,020.00	52%
Deputy Clerk (35 hrs/wk)	11.82	12.30	21,512.40	22,386.00	104%
Deputy Clerk (35 hrs/wk)	10.90	11.00	19,838.00	20,020.00	101%
			80,111.80	62,426.00	78%

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
29 COUNTY EDUCATION SVCS REGION					
7102 SHARED COSTS-JODAVIESS & STEPH	16,996	19,500	19,500	19,926	102%
7103 SHARED RENT-JODAVIESS & STEPH	2,588	2,719	2,719	2,782	102%
DEPT. SUBTOTAL	19,584	22,219	22,219	22,708	
30 COUNTY ADMINISTRATOR					
5010 DUES	328	500	600	600	100%
5012 TRAVEL	218	300	900	800	89%
5014 EDUCATION	-	700	1,000	900	90%
5323 PRINTING, SUPPLIES & POSTAGE	522	700	700	700	100%
6027 HEALTH/LIFE INSURANCE	7,176	7,540	7,540	6,956	92%
7055 CELL PHONE	-	0	600	600	100%
8002 SALARY-COUNTY ADMINISTRATOR (1FT	77,438	79,166	79,166	81,541	103%
DEPT. SUBTOTAL	85,682	88,906	90,506	92,097	
31 FINANCIAL SOFTWARE					
5431 SOFTWARE SUPPORT/OFF SITE BACK	9,683	12,000	12,000	12,000	100%
DEPT. SUBTOTAL	9,683	12,000	12,000	12,000	
32 MISCELLANEOUS					
6027 HEALTH/LIFE INSURANCE	122				
8201 PURCHASE POP-CTHSE POP MACH	893	1,400	1,400	1,400	100%
8204 R C & D--DUES	500	500	500	500	100%
8205 R C & D--GRANT	3,398	3,398	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	100%
8211 SOIL & WATER CONSERVATION	5,000	5,000	5,000	5,000	100%
8224 HIGHWAY FD-REFUGE REV SHARING	1,000	1,000	2,000	2,000	100%
8231 SCALES MAINT.		1,000	1,500	1,500	100%
8528 WEST CARROLL - REFUGE REV SHA		0	2,000	2,000	100%
8543 SALES TAX REBATE		0	2000	2000	100%
DEPT. SUBTOTAL	17,913	21,798	27,298	27,298	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
34 VETERANS ASSISTANCE					
5010 DUES	378	480	500	500	100%
5323 PRINTING, SUPPLIES & POSTAGE	1,302	1,519	1,600	1,600	100%
9190 VETERAN WAGES (2 PT)	10,039	10,300	10,300	10,609	103%
9193 MILEAGE & TRAINING	1,607	2,100	2,200	2,200	100%
9198 VETERANS ASSISTANCE	10,079	16,000	17,000	17,000	100%
9201 EQUIPMENT	75	800	1,200	1,000	83%
DEPT. SUBTOTAL	23,480	31,199	32,800	32,909	
36 WEBSITE					
8529 COUNTY WEB SITE	0	1,500	1,500	2,000	133%
DEPT. SUBTOTAL	0	1,500	1,500	2,000	
37 CAPITAL IMPROVEMENTS					
5147 ROOF-HIGHWAY & ANIMAL C.				21,000	
8530 SHERIFF-CAD SYSTEM/				50,000	#DIV/0!
8519 CIRCUIT CLERK SERVER		0	25,000	0	
8516 GIS WORK STATION		2,948	3,000	0	
8520 TRANS TO GIS	16,000	10,000	10,000	20,000	
8551 STATES ATTORNEY-COPIER				6,000	
8517 GIS FLYOVER		25,000	56,000	0	
8518 FINACIAL SOFTWARE		42,810	44,000		
DEPT. SUBTOTAL	16,000	80,758	138,000	97,000	
39 HEALTH INSURANCE					
6024 HEALTH INS EXCISE TAX	98	150	100	100	
6025 HEALTH INS ADMINISTRATIVE FEE	2,989	4,000	4,000	4,000	100%
6026 SELF-INSURANCE PORTION	14,894	10,000	25,000	25,000	
DEPT. SUBTOTAL	17,981	14,150	29,100	29,100	
TOTAL GENERAL FUND EXPENSES	3,602,454	3,731,606	3,918,343	3,890,144	99%
NET CHANGE IN FUND BALANCE (REV/EXP)	62,013	-105,767	-259,775	-263,231	
FUND BALANCE, BEGINNING OF YEAR	1,534,349	1,596,362	1,596,362	1,490,595	
FUND BALANCE, END OF YEAR	1,596,362	1,490,595	1,336,587	1,227,365	Fund Bal 31.55%

Bridge Aid Fund

13

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3001 REAL ESTATE TAX COLLECTION	164,570	169,962	175,000	175,000	0%
3002 MOBILE HOME TAX COLLECTION	111	125	131	125	0%
3027 INTEREST EARNED	1,338	1,447	800	800	0%
3144 REVENUE FROM TOWNSHIP WORK	249,662	472,600	2,540,680	2,029,700	0%
3399 FEDERAL GRANTS					#DIV/0!
TOTAL REVENUE	415,681	644,133	2,716,611	2,205,625	
5112 REIMBURSEMENTS	254,050	472,600	2,540,680	2,029,700	0%
5114 AID TO TWPS IN BLDING BRIDGES	114,555	180,000	335,000	265,600	0%
8552 CAPITAL OUTLAY					#DIV/0!
TOTAL EXPENSES	368,604	652,600	2,875,680	2,295,300	
NET CHANGE IN FUND BALANCE (REV/EXP)	47,077	-8,467	-159,069	-89,675	
FUND BALANCE, BEGINNING OF YEAR	441,301	488,378	488,378	479,911	
FUND BALANCE, END OF YEAR	488,378	479,911	329,309	390,236	

PROJECT WORKSHEET

FY 2017

	3144 REVENUE	5112 REIMB.	5114 AID TO TWP.	TOTAL PROJ. COST
IDEAL BRIDGE ENGR.	102,000	102,000	68,000	170,000
IDEAL BRIDGE R.O.W.	86,400	86,400	57,600	144,000
GALENA ST. MT. CARROLL P.E.	64,800	64,800		72,000
GALENA ST. MT. CARROLL CONSTR.	1,620,000	1,620,000		1,800,000
WOODLAND PRE. ENG.	76,500	76,500		85,000
TWP CULVERT	80,000	80,000	80,000	160,000
COUNTY CULVERT - BENSON RTE			30,000	30,000
COUNTY CULVERT - GEORGETOWN			7,000	7,000
COUNTY CULVERT - MILLEDGEVILLE			8,000	8,000
COUNTY CULVERT			15,000	15,000
TOTAL	2,029,700	2,029,700	265,600	2,491,000

Highway Fund

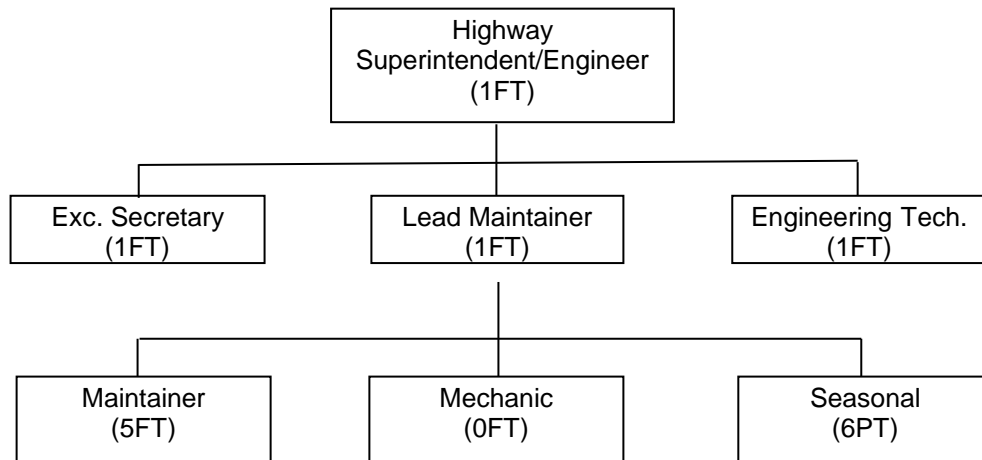
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Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3001 REAL ESTATE TAX COLLECTION	329,142	339,500	370,000	355,000	96%
3002 MOBILE HOME TAX COLLECTION	222	200	250	200	80%
3027 INTEREST EARNED	768	650	700	800	114%
3099 OTHER INCOME	14,528	10,000	10,000	10,000	100%
3145 FROM CO MOTOR FUEL TAX FUNDS	200,000	200,000	200,000	200,000	100%
3146 FROM TWP MOTOR FUEL TAX FUNDS	163,300	136,000	150,000	160,000	107%
3148 SALE OF MATERIALS & LABOR	347,979	223,067	225,000	200,000	89%
3150 INSURANCE CLAIMS	0	14,315	1,000	1,000	100%
3152 FLOOD CONTROL LAND LEASE	26,602	26,000	26,000	26,000	100%
3155 FROM BRIDGE AID FUNDS	22,869	24,406	70,000	70,000	100%
3160 OVERWEIGHT FINE INCOME	3,148	2,450	700	700	100%
3999 CAPITAL LEASE PROCEEDS	175,000		0	145,000	#DIV/0!
TOTAL REVENUE	1,283,558	976,588	1,053,650	1,168,700	
5101 MAINTENANCE OF COUNTY HWYS	138,773	140,317	180,000	120,000	67%
5102 EQUIPMENT PURCHASES	244,776	113,838	98,500	182,235	185%
5103 HIGHWAY EQUIPMENT MAINT.	67132.82	61,000	72,000	70,000	97%
5104 MATERIALS, STORES & SUPPLIES	87,648	64,361	100,000	70,000	70%
5105 GARAGE OPERATION & MAINT.	18,269	11,500	14,000	24,000	171%
5106 ENGINEERING FEES	8,774	4,500	41,000	20,000	49%
5109 ADMINISTRATIVE	3,587	5,000	7,000	5,000	71%
5112 REIMBURSEMENTS	185,821	275,372	220,000	220,000	100%
5312 SALARIES & WAGES--HIGHWAY	257,925	222,964	271,731	270,088	99%
5314 PART-TIME WAGES	1,455	1,523	15,000	15,000	100%
5316 OVERTIME WAGES (FULL-TIME)	16,169	11,000	27,000	26,000	96%
5480 LEAD WORKER REG/OT WAGES	1,452	1,350	2,065	2,126	103%
6025 HEALTH ADMINISTRATIVE	588	560	1,500	1,500	100%
6026 SELF-INSURANCE PORTION	2,979	833	3,200	3,000	94%
6027 HEALTH/LIFE INSURANCE	53,232	50,253	60,324	48,694	81%
TOTAL EXPENSES	1,088,579	964,370	1,113,320	1,077,643	
NET CHANGE IN FUND BALANCE (REV/EXP)	194,979	12,218	-59,670	91,057	
FUND BALANCE, BEGINNING OF YEAR	282,837	477,817	477,817	490,035	
FUND BALANCE, END OF YEAR	477,817	490,035	418,147	581,092	54%

HWY. DEPT. CAPITOL PURCHASES

		Maintenance of County Highways	
5102 TWO TANDEM	145,000	5101 ROW	
MOTOR GRADER PAYMENT	37,235	Salt	94,000
		Patch mix & Materials	20,000
		Aggregate	5,000
		Herbicide	1,000
	<u>182,235</u>		<u>120,000</u>
2109 SALT SHED SHINGLES	10,000	Highway Equipment Maintenance	
MISC.	14,000		
	<u>24,000</u>		

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



Contractual Employees: Teamsters Local 722 Salaries

Position	Current Hourly Rate	2016-17 Hourly Rate	Current Yearly Salary	2016-17 Yearly Salary	
Executive Secretary	21.93	22.48	45,614.40	46,758.40	102.5%
Engineering Technician - Vacant	17.53	18.08	36,462.40	37,606.40	103.1%
Mechanic - Vacant	16.00	17.53	33,280.00	36,462.40	109.6%
Maintainer	16.51	17.06	34,340.80	35,484.80	103.3%
Maintainer	18.72	19.27	38,937.60	40,081.60	102.9%
Maintainer	17.82	18.37	37,065.60	38,209.60	103.1%
Maintainer	16.51	17.06	34,340.80	35,484.80	103.3%
			<u>260,041.60</u>	<u>270,088.00</u>	

Township Motor Fuel Fund

15

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED	500		500		0%
3057 STATE OF IL--ALLOTMENTS	635,215	824,015	866,331	635,000	73%
3099 OTHER INCOME	730	29	0	0	#DIV/0!
3158 IL--NEEDY ASSIST PROGRAM	60,542	50,000	58,000	58,000	100%
3370 IL-IL JOBS NOW CAP BILL PROGRA	-		0		#DIV/0!
TOTAL REVENUE	696,987	874,044	924,831	693,000	
5120 MAINT/CONSTRUCTION - ROADS	745,122	643,000	720,000	700,000	97%
5332 ENGINEERING	29,218	29,182	25,000	25,400	102%
TOTAL EXPENSES	774,340	672,182	745,000	725,400	
ET CHANGE IN FUND BALANCE (REV/EXP)	-77,352	201,862	179,831	-32,400	
FUND BALANCE, BEGINNING OF YEAR	541,456	464,103	464,103	665,966	
FUND BALANCE, END OF YEAR	464,103	665,966	643,934	633,566	

PROJECT WORKSHEET

5120 Maintenance of Township Roads

A-1 Seal Coat	400,000
Salt	60,000
Aggregates	240,000
TOTAL	700,000

County Motor Fuel Fund

16

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED	2,104	2,000	2,190	2,000	91%
3057 STATE OF IL--ALLOTMENTS	280,003	361,710	370,590	279,000	75%
3135 ENGINEER SALARY REIMBURSEMENT	47,772	49,146	49,146	50,621	103%
3156 IL-COMP ASSIST PROGRAM	117,171	116,216	117,000	116,000	
3370 IL-IL JOBS NOW CAP BILL PROGRA	0		0		
TOTAL REVENUE	447,049	529,072	538,926	447,621	
5115 SUPERTENDENT SALARY	95,921	98,293	98,293	101,242	103%
5116 TRANS TO F14-COUNTY EQUIP RENTAL	200,000	200,000	200,000	200,000	100%
5117 MAINTENANCE	227,637	36,438	237,000	400,000	169%
5121 LABOR	22,759	20,000	25,000	25,000	100%
TOTAL EXPENSES	546,317	354,731	560,293	726,242	
NET CHANGE IN FUND BALANCE (REV/EXP)	-99,268	174,341	-21,367	-278,621	
FUND BALANCE, BEGINNING OF YEAR	295,078	195,810	195,810	370,151	
FUND BALANCE, END OF YEAR	195,810	370,151	174,443	91,530	Fund Bal 13%
Unknown/Last Year					
PROJECT WORKSHEET					
5117 MAINTENANCE, A-1 Seal Coat				295,000	
Pavement Striping				80,000	
Aggr, patch, crack sealant				25,000	
TOTAL				400,000	

TWP Bridge Fund

17

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED	95	5	0	0	#DIV/0!
3057 STATE OF IL--ALLOTMENTS	2,107	242,400	0	0	#DIV/0!
TOTAL REVENUE	2,202	242,405	0	0	
5122 REIMB--COUNTY BRIDGE AID	116,686	242,400	0	0	#DIV/0!
TOTAL EXPENSES	116,686	242,400	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)	-114,484	5	0	0	
FUND BALANCE, BEGINNING OF YEAR	119,196	4,713	4,713	4,718	
FUND BALANCE, END OF YEAR	4,713	4,718	4,713	4,718	

PROJECT WORKSHEET

5122 REIMB - COUNTY BRIDGE AID

Matching Fund

18

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3001 REAL ESTATE TAX COLLECTION	164,570	169,962	170,000	175,000	103%
3002 MOBILE HOME TAX COLLECTION	111	100	100	100	100%
3027 INTEREST EARNED	1,814	2,000	2,000	1,800	90%
3099 OTHER INCOME					#DIV/0!
TOTAL REVENUE	166,495	172,062	172,100	176,900	
5113 TRANSPORTATION--CONSTRUCTION	63,401	85,773	165,000	345,700	210%
5118 PROJECTS TO BE IDENTIFIED	0	0	480,000	500,000	104%
TOTAL EXPENSES	63,401	85,773	645,000	845,700	
NET CHANGE IN FUND BALANCE (REV/EXP)	103,094	86,289	-472,900	-668,800	
FUND BALANCE, BEGINNING OF YEAR	550,125	653,219	550,125	739,508	
FUND BALANCE, END OF YEAR	653,219	739,508	77,225	70,708	
PROJECT WORKSHEET					
5113 CONSTRUCTION-ROADS				150,000	
GALENA ST P.E.				7,200	
GALENA ST CONSTR.				180,000	
WOODLAND PRE ENGR.				8,500	
TOTAL				345,700	

FICA Fund

19

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3001 REAL ESTATE TAX COLLECTION	233,920	247,022	247,000	247,000	100%
3002 MOBILE HOME TAX COLLECTION	158	150	300	150	50%
3003 PERSONAL PROPERTY REPLACEMENT	909		0		#DIV/0!
3027 INTEREST EARNED	194	831	700	150	21%
3200 TRANSFER FROM 911--REIMB	3,036	3,047	3,107	3,583	115%
3204 TRANSFER FROM MAINT/CHILD 47/49	0	191	191	0	0%
3136 TRANSFER FROM TASK FORCE F.45	209	230	230	230	100%
3201 TRANSFER FROM COURT AUTO F. 22		489	306	306	
TOTAL REVENUE	238,426	251,960	251,834	251,418	
5130 EMPLOYER'S SHARE OF FICA TAXES	213,657	215,000	232,228	230,830	99%
5131 SUPERINTENDENT SHARE TRUST FD	1,010	1,049	1,049	1,152	110%
5133 PROBATION DEPT--PAULEY	287	300	1,500	1,000	67%
5399 TRANSFER TO CO HEALTH FD	15,734	15,289	15,289	14,607	96%
TOTAL EXPENSES	230,688	231,638	250,066	247,589	
NET CHANGE IN FUND BALANCE (REV/EXP)	7,738	20,322	1,768	3,830	
FUND BALANCE, BEGINNING OF YEAR	311,350	319,088	319,088	339,411	
FUND BALANCE, END OF YEAR	319,088	339,411	320,856	343,240	139%
WORKSHEET					
PAYROLL FULL-TIME	2,532,174	2,713,811	2,831,324	2,831,734	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
TOTAL FICA FULL-TIME	193,711	207,607	216,596	216,628	
PAYROLL PART-TIME	148,829	159,794	204,336	185,648	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
TOTAL FICA PART-TIME	11,385	12,224	15,632	14,202	
TOTAL FICA	205,097	219,831	232,228	230,830	

IMRF Fund

20

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3001 REAL ESTATE TAX COLLECTION	369,857.87	370,007	370,000	430,000	116%
3002 MOBILE HOME TAX COLLECTION	249.3	400	400	400	100%
3003 PERSONAL PROPERTY REPLACEMENT	767.75	0	0		#DIV/0!
3027 INTEREST EARNED	419.61	542	800	600	75%
3200 TRANSFER FROM 911--REIMB	4,808	5,050	4,900	4,960	101%
3204 TRANSFER FROM MAINT/CHILD 47/49	0	306	306	0	0%
3201 TRANSFER FROM COURT AUTO F. 22	330	306	489	489	100%
3136 TRANSFER FROM TASK FORCE F.45		508	508	508	100%
TOTAL REVENUE	376,432	377,119	377,403	436,957	
5128 EMPLOYER'S SHARE OF IMRF FUND	347,936	360,000	378,728	378,532	100%
5129 SUPERINTENDENT SHARE TRUST FD	1,377	1,296	1,296	1,309	101%
5133 PROBATION DEPT--DIRECTOR	384	1,000	1,600	1,000	63%
5399 TRANSFER TO CO HEALTH FD	25,401	25,401	24,682	23,581	96%
5464 VOLUNTARY PAYMENT	50,000	50,000	50,000	80,000	
TOTAL EXPENSES	425,098	437,697	456,306	484,421	
NET CHANGE IN FUND BALANCE (REV/EXP)	-48,665	-60,578	-78,903	-47,464	
FUND BALANCE, BEGINNING OF YEAR	340,170	291,505	291,505	230,927	
FUND BALANCE, END OF YEAR	291,505	230,927	212,602	183,463	Fund Bal 38%
WORKSHEET					
PAYROLL FULL-TIME IMRF	1,818,817	2,052,113	2,131,232	2,143,274	101%
FUNDING RATE	12.22%	12.22%	12.48%	12.48%	
				11.43	
	222,259	250,768	265,978	267,481	
PAYROLL FULL-TIME SLEP	698,809	675,668	714,062	703,300	
FUNDING RATE	12.83%	16.94%	15.79%	15.79%	
				14.51	
	89,657	114,458	112,750	111,051	

Law Library

21

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2015	Year Ending November 30, 2016	Year Ending November 30, 2016	Year Ending November 30, 2017	Inc./Dec. 2016 to 2017
3027	INTEREST EARNED	24	26	18	18	100%
3064	CIRCUIT CLERK--LAW LIBRARY FEE	2,125	2,125	3,000	2,125	71%
TOTAL REVENUE		<u>2,149</u>	<u>2,151</u>	<u>3,018</u>	<u>2,143</u>	
5353	BOOKS, PERIODICALS & SUPPLIES	0	0	3,000	3,000	100%
TOTAL EXPENSES		<u>0</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		2,149	2,151	18	-857	
FUND BALANCE, BEGINNING OF YEAR		6,286.46	8,435	8,435	10,587	
FUND BALANCE, END OF YEAR		<u>8,435.41</u>	<u>10,587</u>	<u>8,453</u>	<u>9,730</u>	

Court Automation

22

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED	82	85	60	60	100%
3186 CIR CLERK--CT AUTOMATION FEES	10,686	11,492	12,000	44,000	367%
TOTAL REVENUE	10,768	11,577	12,060	44,060	
5045 EQUIPMENT	0	0	800	800	100%
5135 COMPUTER SOFTWARE	8,620	8,125	6,000	4,000	67%
5140 WAGES	0	4,000	4,000	4,000	100%
5400 OPERATING TRANSFER TO IMRF	0	306	489	489	100%
5351 OPERATING TRANSFER TO FICA	0	489	306	306	100%
7113 COMPUTER SYSTEM				33,000	
TOTAL EXPENSES	8,620	12,920	11,595	42,595	
NET CHANGE IN FUND BALANCE (REV/EXP)	2,149	-1,344	465	1,465	
FUND BALANCE, BEGINNING OF YEAR	9,708	11,856.27	11,856	10,513	
FUND BALANCE, END OF YEAR	11,856	10,513	12,321	11,978	

County Recorder Fund

23

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED	312	350	300	350	117%
3045 FEES COLLECTED	16,082	18,000	24,000	20,000	83%
3060 ONLINE REVENUES	9,215	12,000	12,000	12,000	100%
3315 COURT SETTLEMENT AWARD					
TOTAL REVENUE	25,609	30,350	36,300	32,350	
5143 TRANSFER TO GEN FD--CLERK SALARY	5,000.00	5,000	5,000	5,000	100%
5160 EDUCATION	768.8	1,800	2,200	1,800	82%
5181 ONLINE EXPENSES	3,314	4,500	4,000	4,500	
5185 EQUIPMENT	1,018.04	8,000	10,000	10,000	100%
5186 BOOK REPAIR	569.72	3,000	20,000	20,000	100%
5410 TRANSFER TO GEN FD--REC FEES	6,000.00	6,000	14,000	14,000	100%
TOTAL EXPENSES	16,671	28,300	55,200	55,300	
NET CHANGE IN FUND BALANCE (REV/EXP)	8,938	2,050	-18,900	-22,950	
FUND BALANCE, BEGINNING OF YEAR	90,265	99,204	99,204	101,254	
FUND BALANCE, END OF YEAR	99,204	101,254	80,304	78,304	Fund Bal 142%

Non Resident Heir Fund

24

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED	43	43	35	50	143%
3224 FEES--NON-RESIDENT HEIR	-	1,500	1,500	1,500	100%
TOTAL REVENUE	43	1,543	1,535	1,550	
9204 IL--NON-RESIDENT HEIR FUNDS	90	600	11,250	10,700	95%
TOTAL EXPENSES	90	600	11,250	10,700	
NET CHANGE IN FUND BALANCE (REV/EXP)	-47	943	-9,715	-9,150	
FUND BALANCE, BEGINNING OF YEAR	13,577	13,530	13,530	14,473	
FUND BALANCE, END OF YEAR	13,530	14,473	3,815	5,323	

Community Mental Health Fund

26

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3001 REAL ESTATE TAX COLLECTION	328,880	339,006	339,000	340,000	100.3%
3002 MOBILE HOME TAX COLLECTION	222	200	200	200	100%
3027 INTEREST EARNED	91	110	80	80	100%
TOTAL REVENUE	329,192	339,316	339,280	340,280	
5134 TYLERS JUSTICE CTR FOR CHIDREN	10,857.00	11,187	11,187	11,187	100%
5336 GRANTS-SINNISSIPPI MENTAL HLTH	129,955.00	133,905	133,905	133,905	100%
5345 CASA	23,688.00	24,409	24,409	24,409	100%
5346 LUTHERAN SOCIAL SERVICES	13,818.00	14,239	14,239	14,239	100%
5348 RIVERVIEW & CHOICES	35,203.00	36,273	36,273	36,273	100%
5352 CONTINGENCY	0	280	280	280	100%
5389 GRANTS-ROLLING HILLS CENTER	115,479	118,987	118,987	118,987	100%
5401 ADMINISTRATIVE	0		0		#DIV/0!
8553 SUBSTANCE ABUSE COAL.				1000	
TOTAL EXPENSES	329,000	339,280	339,280	340,280	100%
NET CHANGE IN FUND BALANCE (REV/EXP)	192	36	0	0	
FUND BALANCE, BEGINNING OF YEAR	5,543	5,735	5,735	5,771	
FUND BALANCE, END OF YEAR	5,735	5,771	5,735	5,771	

Animal Control Fund

27

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED	42	30	40	30	75%
3099 OTHER INCOME	1,025	1,100	1,300	1,300	100%
3120 TAGS & REGISTRATIONS	4,912	5,200	4,500	4,800	107%
TOTAL REVENUE	5,979	6,330	5,840	6,130	
5010 DUES	(15)	25	50	75	
5136 ANIMAL CONTROL--CLAIMS	48	0	300	300	100%
5138 ANIMAL CONTROL--SERVICES	300	1,200	1,200	1,200	100%
5357 ANIMAL CONTROL--SUPPLIES	-	0	400	400	100%
5358 ANIMAL CONTROL--EUTH & VETS	761	450	800	800	100%
5361 RABIES ADMINISTRATOR SALARY	2,122	2,186	2,186	2,252	103%
5366 IL DEPT OF AGRI-ANNUAL LICENSE	25	25	25	25	100%
5380 CAPITAL EXPENDITURES	6,298	5,205	5,400	0	0%
TOTAL EXPENSES	9,539	9,091	10,361	5,052	#DIV/0!
NET CHANGE IN FUND BALANCE (REV/EXP)	-3,560	-2,761	-4,521	1,078	
FUND BALANCE, BEGINNING OF YEAR	12,998	9,438	9,438	6,677	
FUND BALANCE, END OF YEAR	9,438	6,677	4,917	7,755	

Electronic Monitoring

28

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2015	Year Ending November 30, 2016	Year Ending November 30, 2016	Year Ending November 30, 2017	Inc./Dec. 2016 to 2017
3027	INTEREST EARNED	9	12	7	12	171%
3066	CIRCUIT CLERK--EM FEES	1,267	758	0	1,000	#DIV/0!
	TOTAL REVENUE	1,275	771	7	1,012	
	DISBURSEMENT	0	0	0	0	#DIV/0!
	TOTAL EXPENSES	0	0	0	0	
	NET CHANGE IN FUND BALANCE (REV/EXP)	1,275	771	7	1,012	
	FUND BALANCE, BEGINNING OF YEAR	2,600	3,875	3,875	4,646	
	FUND BALANCE, END OF YEAR	3,875	4,646	3,882	5,658	

Vital Records

29

Item		Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027	INTEREST EARNED	77	80	70	80	114%
3179	VITAL RECORDS RECEIPTS	3,295	3,000	2,700	3,000	111%
TOTAL REVENUE		3,372	3,080	2,770	3,080	
5323	PRINTING, SUPPLIES & POSTAGE	1,500	1,500	2,500	1,500	60%
5040	EQUIPMENT			2,000	2,000	
TOTAL EXPENSES		1,500	1,500	2,500	3,500	
NET CHANGE IN FUND BALANCE (REV/EXP)		1,872	1,580	270	-420	
FUND BALANCE, BEGINNING OF YEAR		22,634	24,506	24,506	26,086	
FUND BALANCE, END OF YEAR		24,506	26,086	24,776	25,666	

Senior Citizen Fund

30

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3001 REAL ESTATE TAX COLLECTION	81,234	83,009	83,000	85,000	102%
3002 MOBILE HOME TAX COLLECTION	55	60	60	60	100%
3027 INTEREST EARNED					
TOTAL REVENUE	81,288	83,069	83,060	85,060	
5359 CC SR CITIZEN SERVICES ORG INC	73,160	75,000	75,000	79,000	105%
5362 SENIOR PROGRAMS	8,129	4,888	8,000	6,000	75%
TOTAL EXPENSES	81,288	79,888	83,000	85,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	0	3,181	60	60	
FUND BALANCE, BEGINNING OF YEAR	0	0	0	3,181	
FUND BALANCE, END OF YEAR	0	3,181	60	3,241	

DUI

31

Item		Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027	INTEREST EARNED	3	10	50	30	60%
3164	DUI FEES	3,822	4,500	4,000	3,800	95%
TOTAL REVENUE		3,825	4,510	4,050	3,830	
5338	DUI ENFORCEMENT-- EQUIPMENT	-	0	3,000	3,000	100%
TOTAL EXPENSES		0	0	3,000	3,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		3,825	4,510	1,050	830	
FUND BALANCE, BEGINNING OF YEAR		-1,635	2,190	2,190	6,700	
FUND BALANCE, END OF YEAR		2,190	6,700	3,240	7,530	

Probation Services Fee

32

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED	242	217	200	220	110%
3165 CIR CLERK--PROB SERVICE FEES	16,790	15,000	18,000	15,000	83%
3099 OTHER INCOME	-	0	0	0	#DIV/0!
3323 DRUG TEST FEE	1,900	1,825	2,700	1,800	67%
3324 PROBATION INT/INTRA FEE	2,444	3,500	8,100	3,000	37%
TOTAL REVENUE	21,376	20,542	29,000	20,020	
5206 FUTURE EXPENDITURES	4,040	2,000	6,000	4,000	67%
5411 TRANS TO F11-SHORTFALL REIM	10,500	10,500	10,500	10,500	53%
5403 TRANSFER TO F11--PROB SERV	15,210	16,780	19,910	19,620	
TOTAL EXPENSES	29,750	29,280	36,410	34,120	
NET CHANGE IN FUND BALANCE (REV/EXP)	-8,374	-8,738	-7,410	-14,100	
FUND BALANCE, BEGINNING OF YEAR	69,613	61,239	61,239	52,501	
FUND BALANCE, END OF YEAR	61,239	52,501	53,829	38,401	

Liability

34

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3001 REAL ESTATE TAX COLLECTION	139,952	167,004	167,000	137,000	82%
3002 MOBILE HOME TAX COLLECTION	94	250	250	250	100%
3027 INTEREST EARNED	1,241	900	900	900	100%
TOTAL REVENUE	141,288	168,154	168,150	138,150	
5012 TRAVEL-CIRMA BOARD MEETINGS	-	350	600	600	
5208 SUPERINTENDENT/SCHOOLS TR FD	2,225	2,338	2,338	2,392	102%
5375 PROP., LIABILITY& WORK-COMP INS.	105,180	112,000	112,000	117,000	104%
5376 UNEMPLOYMENT INSURANCE	3,470	8,000	8,000	8,000	100%
5452 TRANSFER TO FUND 11-LITIGATION	10,000	10,000	10,000	10,000	100%
5455 ARBITRATION EXPENSE	8,996	3,000	6,000	0	0%
TOTAL EXPENSES	129,871	135,688	138,938	137,992	
NET CHANGE IN FUND BALANCE (REV/EXP)	11,417	32,466	29,212	158	
FUND BALANCE, BEGINNING OF YEAR	452,883	464,300	464,300	496,766	
FUND BALANCE, END OF YEAR	464,300	496,766	493,512	496,924	Fund Bal 360%

Payroll Escrow

35

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
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	
5510 DISBURSEMENT	0	2,446	0	12,000	#DIV/0!
TOTAL EXPENSES	0	2,446	0	12,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	0	-2,446	0	-12,000	
FUND BALANCE, BEGINNING OF YEAR	14,446	14,446	14,446	12,000	
FUND BALANCE, END OF YEAR	14,446	12,000	14,446	0	

Payroll

36

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED	0	0	0	0	#DIV/0!
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
5510 DISBURSEMENT	0	0	0	121	#DIV/0!
TOTAL EXPENSES	<u>0</u>	<u>0</u>	<u>0</u>	<u>121</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)	0	0	0	-121	
FUND BALANCE, BEGINNING OF YEAR	121	121	121	121	
FUND BALANCE, END OF YEAR	<u>121</u>	<u>121</u>	<u>121</u>	<u>0</u>	

Public Safety

37

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED	353	350	300	350	117%
3166 IL--PUBLIC SAFETY TAX	228,590	200,000	270,000	220,000	81%
TOTAL REVENUE	228,943	200,350	270,300	220,350	
5412 TRANSFER TO GENERAL FD	240,000	210,000	270,000	220,000	81%
5462 MERGER 911 STUDY	-1500		0		
5301 RADIO	5000		0		
5302 COURTHOUSE STUDY			25,000	25,000	
TOTAL EXPENSES	243,500	210,000	295,000	245,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	-14,557	-9,650	-24,700	-24,650	
FUND BALANCE, BEGINNING OF YEAR	76,545	61,988	61,988	52,338	
FUND BALANCE, END OF YEAR	61,988	52,338	37,288	27,688	11%

TreasurerFee

38

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED	0	0	0	0	#DIV/0!
TOTAL REVENUE	0	0	0	0	
5100 CUSTODIAL MONIES DISB.	0	0	0	0	#DIV/0!
TOTAL EXPENSES	0	0	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)	0	0	0	0	
FUND BALANCE, BEGINNING OF YEAR	0	0	0	0	
FUND BALANCE, END OF YEAR	0	0	0	0	

Tax Sale Automation

39

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED	32	40	30	40	133%
3213 FEES COLLECTED--TAX SALE AUTO	1,160	2,000	2,000	2,000	100%
TOTAL REVENUE	1,192	2,040	2,030	2,040	
5200 AUTOMATION EQUIPMENT	0	2,000	5,000	5,000	100%
TOTAL EXPENSES	0	2,000	5,000	5,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	1,192	40	-2,970	-2,960	
FUND BALANCE, BEGINNING OF YEAR	9,841	11,033	11,033	11,073	
FUND BALANCE, END OF YEAR	11,033	11,073	8,063	8,113	

Hotel Motel

40

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3004 5% TAX RECEIPTS	38,782	36,000	31,000	36,000	116%
3027 INTEREST EARNED	61	80	50	100	200%
3099 OTHER INCOME	2,043	2,037	2,000	2,000	100%
TOTAL REVENUE	40,886	38,117	33,050	38,100	
5151 ADMINISTRATION	785	800	1,000	1,000	100%
5153 TRANSFER TO GEN FD5 % TREA FEE	1,939	1,670	1,939	1,800	93%
5154 TOURISM/PROMOTIONS	14,323	11,500	19,400	19,400	100%
5155 BLACKHAWK WATERWAYS CVB	12,600	15,000	15,000	15,000	100%
5323 PRINTING, SUPPLIES & POSTAGE			0		#DIV/0!
TOTAL EXPENSES	29,647	28,970	37,339	37,200	
NET CHANGE IN FUND BALANCE (REV/EXP)	11,239	9,147	-4,289	900	
FUND BALANCE, BEGINNING OF YEAR	14,150	25,389	25,389	34,537	
FUND BALANCE, END OF YEAR	25,389	34,537	21,100	35,437	

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED	548	524	500	550	110%
3099 OTHER INCOME	28	28		0	#DIV/0!
3182 WIRELESS FEES	159,321	210,000	115,000	256,028	223%
3191 CENTURYLINK	50,013	8,041	50,000	0	0%
3192 FRONTIER	34,520	7,374	35,000	0	0%
3193 AT&T COMMUNICATIONS	537	26	500	0	0%
3245 MEDIACOM	20,360	3,744	30,000	0	0%
3248 VONAGE	952	1,149	1,000	0	0%
3279 TELECOM COMM.-LEVEL 3	281	57	250	0	0%
3286 GRANITE TELE/COMCAST CORP	64	25	75	0	
TOTAL REVENUE	266,626	230,967	232,325	256,578	
5191 CONTRACTUAL SERVICES	31,341	33,500	34,000	34,000	100%
5192 EQUIPMENT & REPAIRS	67,872	25,000	50,000	50,000	100%
5193 ADMINISTRATIVE EXPENSES	0	0	2,000	2,000	100%
5196 PUBLIC AWARENESS	648	1100	1,500	1,500	100%
5197 TRAINING	2,953	1,200	3,000	3,000	100%
5203 TRANSFER TO GN FD-WGE REIM-DIS	39,718	40,558	40,614	41,832	103%
5210 TRANSFER TO SOC SEC REIM DIS	3,036	3,047	3,107	3,583	115%
5314 PART-TIME WAGES				5,000	
5323 PRINTING, SUPPLIES & POSTAGE	355	-	500	500	100%
5373 NETWORKING	60,863	65,000	65,000	7,500	12%
5377 TRANSFER TO GEN FD-INS-DISPATC	7,343	7,668	7,500	6,956	93%
5378 TRANSFER TO IMRF FD-IMRF-DISP	4,808	5,050	4,900	4,960	101%
5404 CONTINGENCY--911			0	0	#DIV/0!
5144 CAPITAL PROJECTS-CAD &NG911				285,000	#DIV/0!
7114 NINGA MEMBERSHIP-\$50,000				0	#DIV/0!
7115 NINGA YEARLY FEE				20,000	#DIV/0!
TOTAL EXPENSES	218,935	182,123	212,121	465,831	
NET CHANGE IN FUND BALANCE (REV/EXP)	47,690	48,845	20,204	-209,253	
FUND BALANCE, BEGINNING OF YEAR	199,005	246,695	246,695	295,540	
FUND BALANCE, END OF YEAR	246,695	295,540	266,899	86,286	

Drug Fines

42

Item		Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027	INTEREST EARNED	59	100	70		0%
3181	DRUG FINE & FORFEITURE	3,707	5,800	3,000	3,000	100%
TOTAL REVENUE		3,766	5,900	3,070	3,000	
5035	EQUIPMENT/TRAINING	737	0			
5341	OTHER EXPENDITURES	650	1,800	3,000	3,000	100%
TOTAL EXPENSES		1,387	1,800	3,000	3,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		2,379	4,100	70	0	
FUND BALANCE, BEGINNING OF YEAR		14,906	17,286	17,286	21,386	
FUND BALANCE, END OF YEAR		17,286	21,386	17,356	21,386	

Court Security

43

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED	442	300	600	500	83%
3138 CIR CLERK--COURT SECURITY FEE	26,548	28,000	32,500	30,000	92%
TOTAL REVENUE	26,990	28,300	33,100	30,500	
5128 EMPLOYER'S SHARE OF IMRF FUND	2010		0	0	#DIV/0!
5130 EMPLOYER'S SHARE OF FICA TAXES	3,849	1,200	3,741	2,295	61%
5300 PUBLIC SAFETY--EQUIPMENT MAINT	46,078	700	7,000	7,000	100%
5303 PUBLIC SAFETY--EQUIPMENT	0	14,000	33,000	33,000	100%
5305 PUBLIC SAFETY--TRAINING	0	0	500	500	100%
5307 PUBLIC SAFETY--TRAVEL	0	0	500	500	100%
5309 CT SECURITY--WAGES (60%)	0	28,000	48,900	30,000	61%
5308 COURTHOUSE BLDG. SEC WAGES	26,318	0	0	0	#DIV/0!
TOTAL EXPENSES	78,255	43,900	93,641	73,295	
NET CHANGE IN FUND BALANCE (REV/EXP)	-51,265	-15,600	-60,541	-42,795	
FUND BALANCE, BEGINNING OF YEAR	150,448	99,183	99,183	83,583	
FUND BALANCE, END OF YEAR	99,183	83,583	38,642	40,788	

GIS

44

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3019 SALE OF PLATBOOKS	321	5,207	4,000	2,000	50%
3027 INTEREST EARNED	112	120	200	200	100%
3125 SALE OF GIS MAPS AND DATA	2,465	3,000	3,500	3,500	100%
3139 TRANSFER FROM GIS RESOLUTION	25,000	29,000	29,000	29,000	100%
3207 TRANSFER FROM GENERAL FUND	16,000				
3317 ASSESSOR/GIS WEBSITE	3,410	3,000	3,000	3,000	100%
3329 TRANS FROM GEN		10,000	10,000	20,000	200%
TOTAL REVENUE	47,308	50,327	49,700	57,700	
5012 TRAVEL	-	0	200	200	100%
5014 EDUCATION	-	55	1,000	1,000	100%
5028 ASSESSOR/GIS WEB	1,485	2,485	2,485	2,500	101%
5314 INTERN		0	3,000	3,000	
5323 PRINTING, SUPPLIES & POSTAGE	-	1,350	1,500	1,500	100%
5317 EQUIPMENT	-	100	1,000	1,000	100%
6027 HEALTH/LIFE INSURANCE	7,176	7,540	7,540	6,956	92%
9206 GIS TECHNICIAN SALARY	43,632	47,000	47,000	48,410	103%
9207 GIS LEASES & MAINTENANCE	2,196	3,200	5,500	5,500	100%
9211 PLAT BOOK	5,158	4,640	4,500		0%
9212 GIS RESOLUTION STUDY		0	1000		
TOTAL EXPENSES	59,646	66,370	74,725	70,066	
NET CHANGE IN FUND BALANCE (REV/EXP)	-12,338	-16,043	-25,025	-12,366	
FUND BALANCE, BEGINNING OF YEAR	51,082	38,745	38,745	22,702	
FUND BALANCE, END OF YEAR	38,745	22,702	13,720	10,335	15%

Task Force

45

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED	53	30	100	40	40%
3400 SEIZURE REVENUE		0	15,000	10,000	
TOTAL REVENUE	53	30	15,100	10,040	
5313 TASK FORCE OFFICER SALARY	-	0	3,000	3,000	100%
5351 TRANSFER--SOCIAL SECURITY FD	194	230	230	230	100%
5400 TRANSFER TO IMRF FD	420	508	508	508	100%
6252 K-9 STIPEND	2,650	2,640	2,640	2,800	106%
6253 K-9 MAINTENANCE	-	500	2,000	2,000	100%
6254 K-9 OVERTIME WAGES	-	0	1,000	1,000	100%
TOTAL EXPENSES	3,264	3,878	9,378	9,538	
NET CHANGE IN FUND BALANCE (REV/EXP)	-3,211	-3,848	5,722	502	
FUND BALANCE, BEGINNING OF YEAR	17,847	14,636	14,636	10,788	
FUND BALANCE, END OF YEAR	14,636	10,788	20,357	11,290	

Rental Housing

46

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED			0		#DIV/0!
3223 RENTAL HOUSING SUPPORT FEES	22,275	24,000	24,000	24,000	100%
TOTAL REVENUE	22,275	24,000	24,000	24,000	
9203 IL--RENTAL HOUSING SUPPORT FEE	20,475	22,200	22,200	22,200	100%
TOTAL EXPENSES	20,475	22,200	22,200	22,200	
NET CHANGE IN FUND BALANCE (REV/EXP)	1,800	1,800	1,800	1,800	
FUND BALANCE, BEGINNING OF YEAR	-1,800	0	0	1,800	
FUND BALANCE, END OF YEAR	0	1,800	1,800	3,600	

Document Storage

47

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED	87	100	100	100	100%
3167 CIR CLERK--DOC STOR FEES	10,756	12,000	13,000	44,066	339%
TOTAL REVENUE	10,843	12,100	13,100	44,166	
5130 EMPLOYER'S SHARE OF FICA TAXES	586	0	230	230	100%
5334 SOFTWARE	-	7,000	0	4,000	
5369 WAGES	-	0	3,000	3,000	100%
5395 EQUIPMENT	6,714	0	6,000	5,000	83%
5400 TRAN TO 20-3204 IMRF	28	0	0	100	#DIV/0!
5407 TRAN TO 11-3078 WAGES	230	0	300	300	100%
5414 TRAN TO 19-3204 FICA	18	0	35	100	286%
5441 ARCHIVING-EXPENSE	-	0	7,000	7,000	100%
7113 COMPUTER SYSTEM				33,050	
TOTAL EXPENSES	7,575	7,000	16,565	52,780	
NET CHANGE IN FUND BALANCE (REV/EXP)	3,268	5,100	-3,465	-8,614	
FUND BALANCE, BEGINNING OF YEAR	9,103	12,371	12,371	17,471	
FUND BALANCE, END OF YEAR	12,371	17,471	8,906	8,858	

Child Support Fee

49

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED	681	500	600	600	100%
3140 CHILD SUPPORT FEES	24,935	22,000	9,000	25,000	278%
3163 CHILD SUPPORT ENF GRANT					
3281 CHILD SUPPORT ENF PROG (FED)					
TOTAL REVENUE	25,616	22,500	9,600	25,600	
5317 EQUIPMENT	-	0	5,000	5,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	-	500	3,000	3,000	100%
5372 SOFTWARE MAINTENANCE FEE	2,110	3,800	3,800	3,800	100%
5400 TRANSFER TO IMRF FD	302	306	306	0	0%
5406 CHILD SUPPORT--POSTAGE	-	1,000	3,600	3,600	100%
5407 TRANSFER TO GEN FD--CLK WAGES	2,500	2,500	2,500	0	0%
5414 TRANSFER TO SOC SEC--CLERKHIRE	191	191	191	0	0%
5435 TRANSFER INT TO GENERAL FD			0		#DIV/0!
7113 COMPUTER SYSTEM				13,000	
TOTAL EXPENSES	5,103	8,297	18,397	28,400	
NET CHANGE IN FUND BALANCE (REV/EXP)	20,513	14,203	-8,797	-2,800	
FUND BALANCE, BEGINNING OF YEAR	145,221	165,733.79	165,734	179,937	
FUND BALANCE, END OF YEAR	165,734	179,937	156,937	177,137	

Circuit Clerk Fund

50

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTERST EARNED	42	20	20	20	100%
3272 MONEY COLLECTED	709,010	650,000	650,000	650,000	100%
TOTAL REVENUE	709,052	650,020	650,020	650,020	
5040 BANK SERVICE CHARGE					#DIV/0!
5465 TRANSFER INT TO GENERAL FUND		25,000	25,000	25,000	100%
8538 CHECKS WRITTEN	723,513	650,000	650,000	650,000	100%
TOTAL EXPENSES	723,513	675,000	675,000	675,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	-14,461.08	-24,980	-24,980	-24,980	100%
FUND BALANCE, BEGINNING OF YEAR	202,913	188,452	188,452	163,472	
FUND BALANCE, END OF YEAR	188,452	163,472	163,472	138,492	

GIS Resolution Fund

52

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED	35	100	100	150	150%
3133 GIS RESOLUTION FEES	29,625	30,000	29,000	29,000	100%
TOTAL REVENUE	29,660	30,100	29,100	29,150	
5408 TRANSFER TO GIS FUND	25,000	29,000	29,000	29,000	100%
TOTAL EXPENSES	25,000	29,000	29,000	29,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	4,660	1,100	100	150	
FUND BALANCE, BEGINNING OF YEAR	3,141	7,801	7,801	8,901	
FUND BALANCE, END OF YEAR	7,801	8,901	7,901	9,051	

VOCA

53

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED	5		0		#DIV/0!
3169 GRANT MONEY RECEIVED	20,886	15,000	15,078	18,848	125%
TOTAL REVENUE	20,891	15,000	15,078	18,848	
5130 EMPLOYER'S SHARE OF FICA TAXES	950	1,071	1,071	1,148	107%
5386 VOCA FUND--WAGES	12,339	14,000	14,000	15,000	107%
5447 BALANCE DUE GRANT AGENCY			0		
TOTAL EXPENSES	13,288	15,071	15,071	16,148	
NET CHANGE IN FUND BALANCE (REV/EXP)	7,603	-71	7	2,701	
FUND BALANCE, BEGINNING OF YEAR	-2,032	5,571	5,571	5,500	
FUND BALANCE, END OF YEAR	5,571	5,500	5,578	8,201	

Health Department

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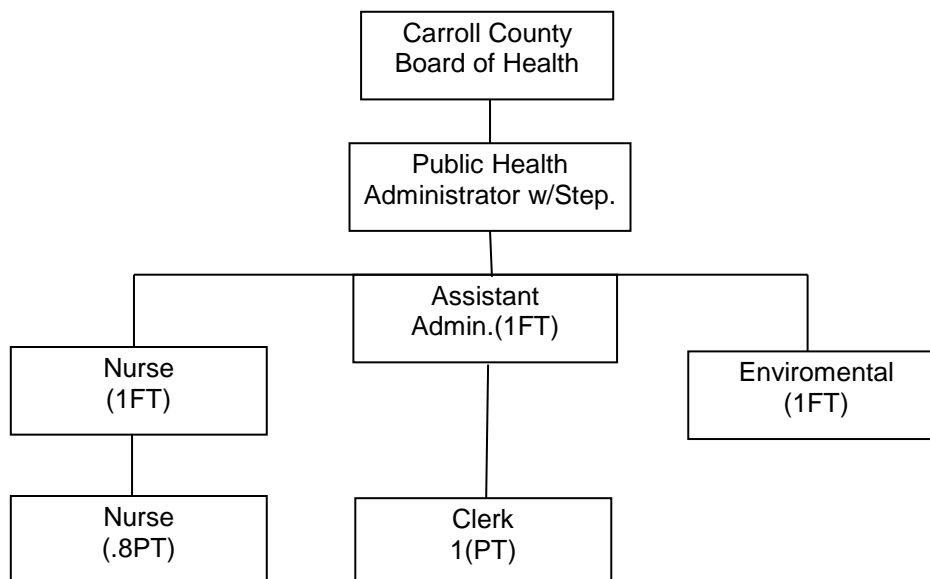
Item	Actual Year Ended	Estimated Year Ending November 30,	Budget Year Ending November 30,	Budget Year Ending November 30,	Percent Inc./Dec. 2016 to
	2015	2016	2016	2017	2017
3001 REAL ESTATE TAX COLLECTION	10,007	10,007	10,000	10,000	100%
3002 MOBILE HOME TAX COLLECTION	7	7	100	100	100%
3027 INTEREST EARNED	1,208	1,000	1,500	1,000	67%
3099 OTHER INCOME	6,070	3,000	6,000	5,000	83%
3127 BIOTRRORISM GRANT	27,717	32,967	32,967	32,050	97%
3129 LOCAL HEALTH PROJECT GRANT	43,296	63,201	63,201	63,201	100%
3134 FCM CONTRACT	47,454	43,721	43,721	43,721	100%
3142 EH FEES	24,151	26,000	24,500	28,500	116%
3189 WIC GRANT	37,911	48,155	48,155	48,155	100%
3211 TRANSFER FROM SOCIAL SEC.	15,734	15,289	15,289	14,607	96%
3212 TRANSFER FROM IMRF FUND	25,401	24,682	24,682	23,581	96%
3226 TOBACCO GRANT	14,316	20,714	20,714	20,714	100%
3227 OTHER FEES	34,711	50,000	57,600	59,700	104%
3232 MOSQUITO PREVENTION GRANT	16,603	12,712	12,712	12,806	101%
3255 CHILDHOOD LEAD POISON GRANT	364	0	300		0%
3313 ESDA TRANSFER	0		0		#DIV/0!
3327 RENTAL INCOME	10,800	14,700	14,700	14,700	100%
3363 FEDERAL GRANTS	-419	3,000	6,595		0%
3365 EBOLA				2,000	
TOTAL REVENUE	315,331	369,155	382,735	379,835	
5003 REPAIRS & MAINT. BUILDING	2,863	11,000	13,000	13,000	100%
5004 UTILITIES	4,607	5,000	6,000	6,000	100%
5012 TRAVEL	2,679	4,000	4,000	4,000	100%
5070 SALARY--DIRECTOR OF NURSING	40,126	6,850	52,447	0	0%
5075 OTHER SALARIES	141,075	178,329	151,831	190,930	126%
5085 TELEPHONE	4,117	4,000	5,735	5,735	100%
5095 TRAINING	195	500	2,000	2,000	100%
5128 EMPLOYER'S SHARE OF IMRF FUND	19,770	23,110	24,682	23,581	96%
5130 EMPLOYER'S SHARE OF FICA TAX	13,820	14,166	15,289	14,607	96%
5322 REPAIRS	1,815	1,000	3,000	3,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	10,780	10,000	12,000	12,000	100%
5335 EQUIPMENT	6,156	0	1,000	1,000	100%
5344 CONTRACTUAL	31,753	26,000	27,160	35,944	132%
5382 MANAGEMENT CONTRACT	22,660	22,660	22,600	22,660	100%
5396 MEDICAL SUPPLIES & COMMODITIES	16,398	18,000	30,700	30,700	100%
5437 PART-TIME JANITOR	2,080	2,080	2,080	2,080	100%
5458 RENT	2,200	600	600	600	100%
6025 HEALTH INSURANCE-ADMINISTRATIVE	413	400	1,000	1,000	100%
6026 SELF-INSURANCE PORTION	2,128	1,000	1,600	1,600	100%
6027 HEALTH/LIFE INSURANCE	29,333	30,000	30,162	34,782	115%
7061 BUILDING PURCHASE	227,246	0	0	0	#DIV/0!
7112 PROPERTY TAX		1,000	2,500	1,000	40%
TOTAL EXPENSES	582,215	359,695	409,386	406,219	
NET CHANGE IN FUND BALANCE (REV/EXP)	-266,884	9,460	-26,651	-26,384	
FUND BALANCE, BEGINNING OF YEAR	604,679	337,795	337,795	347,255	

FUND BALANCE, END OF YEAR	337,795	347,255	311,144	320,870
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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.



ADJUSTED MID-YEAR

	2015-16	2016-17	
RN (.8FTE no ins)	\$35,304.36	\$36,363.49	103.00%
RN (FTE)	\$40,040.00	\$41,241.20	103.00%
EH Associate (FTE)	\$41,470.52	\$42,714.64	103.00%
Assistant Administrator (FTE)	\$41,860.00	\$43,115.80	103.00%
Clerk (FTE)	\$21,840.00	\$22,495.20	103.00%
Seasonal	\$5,000.00	\$5,000.00	100.00%
	<u>\$185,514.88</u>	<u>\$190,930.33</u>	<u>102.92%</u>

Grants

55

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED	18	12	30	15	
3256 CO CLERK - DEATH CERT GRANT	466				
3261 DEATH CERT FOR CORONER GRANT					
3287 LEPC/HMEP GRANT	9,547				
3311 HAZARD MITIGATION GRANT					
3326 ALL GRANTS		5,858	300,000	300,000	
TOTAL REVENUE	10,031	5,870	300,030	300,015	
5434 EOC EQUIPMENT GRANT EXPENSES					
5442 CO CLERK--DEATH CERT GRANT					
5446 DEATH CERT FOR CORONER EXPENSE					
5457 INTEROPERABLE EMERGENCY COMM					
5502 LEPC/HMEP GRANT	19,094				
5504 BULLET PROOF VESTS					
5507 ALL GRANTS		5,475	300,000	300,000	
5511 HAZARD MITIGATION GRANT EXP					
TOTAL EXPENSES	19,094	5,475	300,000	300,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	-9,063	395	30	15	
FUND BALANCE, BEGINNING OF YEAR	12,691	3,628	3,628	4,023	
FUND BALANCE, END OF YEAR	3,628	4,023	3,658	4,038	

Pet Population Control

56

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED	46	44	50	45	90%
3121 IL STATE PET POPULATION FEES	2,388	2,400	2,400	2,400	100%
TOTAL REVENUE	2,434	2,444	2,450	2,445	
5503 SPAY & NEUTERING	1,922	3,925	5,000	5,000	100%
TOTAL EXPENSES	1,922	3,925	5,000	5,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	512	-1,481	-2,550	-2,555	
FUND BALANCE, BEGINNING OF YEAR	14,341	14,853	14,853	13,372	
FUND BALANCE, END OF YEAR	14,853	13,372	12,303	10,817	

Circuit Clerk Operations and Admin.

57

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED					#DIV/0!
3247 CIR CLERK--OPERATION ADD-ONS	1,664	1,625	1,600	1,600	100%
TOTAL REVENUE	1,664	1,625	1,600	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)	1,664	1,625	1,600	1,600	
FUND BALANCE, BEGINNING OF YEAR	8,028	9,692	9,692	11,317	
FUND BALANCE, END OF YEAR	9,692	11,317	11,292	12,917	

Squad Car Acquisition and Maint.

58

Item		Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027	INTEREST EARNED	14	20	5	10	200%
3249	SQUAD CAR MAINTENANCE	1,510	1,700	1,800	1,800	100%
TOTAL REVENUE		1,524	1,720	1,805	1,810	
5435	TRANSFER TO GENERAL FUND		0	1,000	1,000	100%
TOTAL EXPENSES		0	0	1,000	1,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		1,524	1,720	805	810	
FUND BALANCE, BEGINNING OF YEAR		3,561	5,085	5,085	6,805	
FUND BALANCE, END OF YEAR		5,085	6,805	5,890	7,615	

Victims Impact

59

Item		Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027	INTEREST EARNED	12				#DIV/0!
3251	VICTIMS IMPACT FEES	600	460	600	600	100%
TOTAL REVENUE		612	460	600	600	
5014	EDUCATION		500	1,000	1,000	100%
TOTAL EXPENSES		0	500	1,000	1,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		612	-40	-400	-400	
FUND BALANCE, BEGINNING OF YEAR		3,420	4,032	4,032	3,992	
FUND BALANCE, END OF YEAR		4,032	3,992	3,632	3,592	

Historical Society

60

Item		Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3001	REAL ESTATE TAX COLLECTION	6,221	6,221	6,200	6,200	100%
3002	MOBILE HOME TAX COLLECTION	4		0	0	#DIV/0!
TOTAL REVENUE		6,225	6,221	6,200	6,200	
5500	DISTRIBUTION	6,225	6,200	6,200	6,200	100%
TOTAL EXPENSES		6,225	6,200	6,200	6,200	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	21	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		0	0	0	21	
FUND BALANCE, END OF YEAR		0	21	0	21	

Extension

61

Item		Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3001	REAL ESTATE TAX COLLECTION	74,979	75,021	75,000	75,000	100%
3002	MOBILE HOME TAX COLLECTION	51		0		#DIV/0!
TOTAL REVENUE		75,030	75,021	75,000	75,000	
5500	TAX BUYER REIMBURSEMENT	75,030	75,000	75,000	75,000	100%
TOTAL EXPENSES		75,030	75,000	75,000	75,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	21	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		0	0	0	21	
FUND BALANCE, END OF YEAR		0	21	0	21	

Tax Redemption Fund

62

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2015	Year Ending November 30, 2016	Year Ending November 30, 2016	Year Ending November 30, 2017	Inc./Dec. 2016 to 2017
3027	INTEREST EARNED	-		0		#DIV/0!
3264	REDEMPTION INCOME	308,958	250,000	300,000	250,000	83%
TOTAL REVENUE		308,958	250,000	300,000	250,000	
5435	TRAN TO 11-3283 GEN FD-INT					
8531	TAX BUYER REIMBURSEMENT	319,916	260,000	294,000	280,000	95%
8541	REDEMPTION FILING FEES	9,833	7,100	6,000	7,000	117%
8544	OVERPAYMENTS/REIMBURSE	144	180			#DIV/0!
TOTAL EXPENSES		329,893	267,280	300,000	287,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-20,935	-17,280	0	-37,000	
FUND BALANCE, BEGINNING OF YEAR		-2,005	-22,939	-22,939	-40,219	
FUND BALANCE, END OF YEAR		-22,939	-40,219	-22,939	-77,219	

Death and Fetal Death Fees

63

Item		Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027	INTEREST EARNED					#DIV/0!
3265	DEATH FEES	4,012	4,000	3,500	4,000	114%
TOTAL REVENUE		4,012	4,000	3,500	4,000	
5435	TRAN TO 11-3284 GEN FD-INT					
8532	FEES DISBURSEMENT	4,088	4,000	3,500	4,000	114%
TOTAL EXPENSES		4,088	4,000	3,500	4,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-76	0	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		388	312	312	312	
FUND BALANCE, END OF YEAR		312	312	312	312	

Clerk and Recorders Fees

64

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2015	Year Ending November 30, 2016	Year Ending November 30, 2016	Year Ending November 30, 2017	Inc./Dec. 2016 to 2017
3027	INTEREST EARNED					#DIV/0!
3266	RECORDER FEES(COUNTER SALES)	22,247	28,000	28,000	28,000	100%
3291	RECORDING DEPOSITS	70,354	70,000	68,000	70,000	103%
3292	DEED STAMPS	108,600	116,000	87,000	115,000	25%
3293	RHSP	22,104	22,280	22,000	22,000	132%
3294	GIS RESOLUTION FEES	29,625	29,800	29,000	29,000	100%
3295	RECORDING AUTOMATION FEES	17,353	17,000	16,000	17,000	106%
3296	VITALS	9,086	9,000	8,000	9,000	113%
3297	VITAL RESOLUTION FEES	3,390	3,000	2,700	3,000	111%
3298	DOMESTIC VIOLENCE FEES	490	400	350	400	114%
3299	MISC FEES	3,667	2,400	3,500	2,500	71%
TOTAL REVENUE		286,916	297,880	264,550	295,900	
5266	TRANS GEN FUND--COUNTER SALES	22,246	28,000	28,000	28,000	100%
5291	TRANS GEN FUND--RECORDING DEP	70,347	69,500	68,000	69,000	101%
5292	TRANS GEN FUND--DEED STAMPS	108,600	116,000	87,000	100,000	115%
5293	RHSP	20,475	22,000	22,000	22,000	100%
5294	TRANS TO GIS RESOLUTION	29,625	29,800	29,000	29,000	100%
5295	RECORDING AUTOMATION	16,082	17,000	16,000	17,000	106%
5296	TRANS GEN FUND--VITALS	8,402	9,000	8,000	9,000	113%
5297	TRANS TO VITAL RESOLUTION	3,295	3,000	2,700	3,000	111%
5298	DOMESTIC VIOLENCE	480	400	350	400	114%
5299	TRANS GEN FUND--MISC FEES	3,668	2,400	3,500	2,500	71%
5435	TRAN TO 11-3285 GEN FD-INT			0		#DIV/0!
TOTAL EXPENSES		283,220	297,100	264,550	279,900	
NET CHANGE IN FUND BALANCE (REV/EXP)		3,696	780	0	16,000	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		4,444	8,140	8,140	8,920	
FUND BALANCE, END OF YEAR		8,140	8,920	8,140	24,920	Fund Bal 9%

Sheriff's Fee

66

Item		Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027	INTEREST EARNED			5	5	100%
3268	SHERIFF'S FEES	52,948	30,000	50,000	35,000	70%
TOTAL REVENUE		52,948	30,000	50,005	35,005	
8534	FEES TO GENERAL FUND	56,922	30,000	50,000	35,000	70%
TOTAL EXPENSES		56,922	30,000	50,000	35,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-3,974	0	5	5	100%
FUND BALANCE, BEGINNING OF YEAR		7,936	3,962	3,962	3,962	
FUND BALANCE, END OF YEAR		3,962	3,962	3,967	3,967	

Prisoner Commissary

67

Item		Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027	INTEREST EARNED					#DIV/0!
3269	MONEY RECEIVED	36,557	20,000	30,000	30,000	100%
TOTAL REVENUE		36,557	20,000	30,000	30,000	
8535	COMMISSARY EXPENSES	38,460	20,000	30,000	30,000	100%
TOTAL EXPENSES		38,460	20,000	30,000	30,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-1,903	0	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		2,081	178	178	178	
FUND BALANCE, END OF YEAR		178	178	178	178	

Sheriff Trust Account

68

Item		Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027	INTEREST EARNED			0		#DIV/0!
3270	SHERIFF SALE AND BOND FEE	8,408	35,000	75,000	40,000	53%
TOTAL REVENUE		8,408	35,000	75,000	40,000	
8536	SALE AND BOND DISBURESMENT	8,408	35,000	75,000	40,000	53%
TOTAL EXPENSES		8,408	35,000	75,000	40,000	
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, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3271 TRUSTEE PROPERTIES SALE	5,245		0	0	#DIV/0!
TOTAL REVENUE	5,245	0	0	0	
8537 TAX SALE DISBURSEMENTS	4,826		0	0	#DIV/0!
TOTAL EXPENSES	4,826	0	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)	419	0	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR	2,832	3,251	3,251	3,251	
FUND BALANCE, END OF YEAR	3,251	3,251	3,251	3,251	

Probation Restitution

70

Item		Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027	INTEREST EARNED			0		#DIV/0!
3273	RESTITUTION FEE	1,947	1,300	1,000	100	10%
TOTAL REVENUE		1,947	1,300	1,000	100	
8539	RESTITUTION DISBURSEMENT	979	2,100	500	600	120%
TOTAL EXPENSES		979	2,100	500	600	
NET CHANGE IN FUND BALANCE (REV/EXP)		969	-800	500	-500	-100%
FUND BALANCE, BEGINNING OF YEAR		1,318	2,287	2,287	1,487	
FUND BALANCE, END OF YEAR		2,287	1,487	2,787	987	

Marriage Fund

71

Item		Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027	INTEREST EARNED					#DIV/0!
3274	MARRIAGE FUND INCOME	200	200	200	200	100%
TOTAL REVENUE		200	200	200	200	
8540	MARRIAGE FUND DISBURSEMENT	294.9	200	200	200	100%
TOTAL EXPENSES		295	200	200	200	
NET CHANGE IN FUND BALANCE (REV/EXP)		-95	0	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		1,543	1,448	1,448	1,448	
FUND BALANCE, END OF YEAR		1,448	1,448	1,448	1,448	

Coroners Fees

72

Item		Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027	INTEREST EARNED	33	30	30	30	100%
3140	CORONERS FEES	1,900	1,900	1,900	1,900	100%
TOTAL REVENUE		1,933	1,930	1,930	1,930	
5510	Disbursements	0	0	2,000	2,000	100%
TOTAL EXPENSES		0	0	2,000	2,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		1,933	1,930	-70	-70	100%
FUND BALANCE, BEGINNING OF YEAR		9,315	11,248	11,248	13,178	
FUND BALANCE, END OF YEAR		11,248	13,178	11,178	13,108	

K-9

73

Item		Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027	INTEREST EARNED					#DIV/0!
3330	K-9 RECIEPTS	990	900	900	900	
3325	GRANT REIMBURSEMENTS			0		#DIV/0!
TOTAL REVENUE		990	900	900	900	
5510	DISBURSMENTS	1,778	500	1,500	1,500	100%
TOTAL EXPENSES		1,778	500	1,500	1,500	
NET CHANGE IN FUND BALANCE (REV/EXP)		-788	400	-600	-600	100%
FUND BALANCE, BEGINNING OF YEAR		3,578	2,790	2,790	3,190	
FUND BALANCE, END OF YEAR		2,790	3,190	2,190	2,590	

Transportation Grant

74

Item	Actual Year Ended November 30, 2015	Estimated Year Ending November 30, 2016	Budget Year Ending November 30, 2016	Budget Year Ending November 30, 2017	Percent Inc./Dec. 2016 to 2017
3027 INTEREST EARNED			0		#DIV/0!
3310 PUBLIC TRANS. GRANT	155,007				
3340 FEDERAL PUB. TRANS GRA.	71,773	275,000	275,000	300,000	109%
TOTAL REVENUE	226,780	275,000	275,000	300,000	
5510 DISBURSMENTS	226,780	275,000	275,000	300,000	109%
TOTAL EXPENSES	226,780	275,000	275,000	300,000	
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	9		6	6	#DIV/0!
3320 FAILURE TO APPEAR FEES	1,504	2,100	1,600	1,600	
TOTAL REVENUE	1,513	2,100	1,606	1,606	
5506 DISBURSMENTS	-		-	-	
TOTAL EXPENSES	-	-	-	-	
IET CHANGE IN FUND BALANCE (REV/EXP)	1,513	2,100	1,606	1,606	
FUND BALANCE, BEGINNING OF YEAR	2,015	3,528	3,528	5,628	
FUND BALANCE, END OF YEAR	3,528	5,628	5,134	7,234	

Carroll County Five Year Capital Plan

Dept.	Inventory Item	Funding Source	2015	2016	Planning Year 2017	2018	2019	2020
Capital Projects								
Animal Control								
	Vehicle	Animal Control (Fund 27)				20,000		
	Outdoor Kennel Repairs	Animal Control (Fund 27)		5,400				
	Roof Repair	General (Fund 11)			5,000			
GIS								
	Flyover	General (Fund 11)		56,000				
Health								
	Building/ Repairs	Health Dept.(Fund 54)	226,000	13,000	13,000			
County Highway Dept.								
	Equipment Vehicle and Attachments	Highway (Fund 15)	97,000	98,500	182,235	98,500		
	Roof Repair	General (Fund 11)			16,000			
Circuit Clerk								
	AS/400	Funds 11, 22 ,47 & 49		25,000	84,050	12,000	12,000	
Probation								
	Copy Machine	General (Fund 11)		7,000				
Sheriff								
	Squad Car	Court Security (Fund 43)	50,000	33,000	33,000	52,000	30,000	31,000
	CAD System				50,000			
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 37		25,000	25,000	500,000	500,000	500,000
States Attorney								
	copier	General (Fund 11)			6,000			
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				
	Total CIP	483,000	329,900	434,285	907,500	599,000
					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 17th day of November, A.D., 2016.

Ayes: 9

Nays: 0

Absent: 0

Keri Reibel
Chair, County Board

Paul Hartman
County Board Member

Ray P. Smel
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., 2016 and ending on the 30th day of November, A.D., 2017.

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., 2016 and ending on the 30th day of November, A.D., 2017.

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

General County:

Corporate	940,000
Liability Insurance (including Unemployment Ins.)	137,000
Agriculture Co-op Extension	75,000
Historical Society	6,200
County Highway	355,000
Matching	175,000
County Bridge	175,000
Community Mental Health	340,000
County Health	10,000
Illinois Municipal Retirement	430,000
Federal Social Security	247,000
Senior Citizens	85,000

Total	<u>2,975,200</u>
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Ayes: 9

Nays: 0

Absent: 0

Adopted and passed the foregoing tax levies by a roll call vote of the County Board of Carroll County, Illinois, on November 17, 2016.

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 Co

	MAX LEVY	2016 Estimated Levy	2016 Estimated Rate	2015 Levy	2015 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	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		137,000	0.04027	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	0.02205	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	0.00182	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	355,000	0.10436	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	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	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	340,000	0.09995	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	0.00294	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		430,000	0.12641	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	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	85,000	0.02499	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		2,975,200	0.87461	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		100.61%		104.11%		99%		101.76%		99.84%		94.35%		101.07%		104.98%	
		340,175,000		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.	807,753	775,720	820,114	814,724	99%
Carpenters	233,518	232,887	232,887	239,876	103%
Carpenters-Circuit Clk	78,741	70,000	80,112	62,426	78%
Teamsters	1,455	222,964	271,731	270,088	99%
Total Full-time	1,121,467	1,301,571	1,404,844	1,387,114	

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	512,056	524,649	527,964	540,503	102.37%
	Part-time	8,752	31,436	33,736	34,448	102.11%
Highway Fund	Full-time	95,921	98,293	98,293	101,242	103.00%
	Part-time	16,169	1,523	15,000	15,000	100.00%
GIS Fund	Full-time	43,632	47,000	47,000	48,410	103.00%
Health Department Fund	Full-time	181,201	185,178	204,278	190,930	93.47%
Total Full-time		832,810	855,120	877,535	881,085	
Total Part-time		24,921	32,959	48,736	49,448	

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	122,878	201,135	206,335	210,908	102.22%
Other	205,886	207,392	207,392	209,750	101.14%
Full-time	328,764	408,527	413,727	420,658	

Total Salaries	2,307,962	2,598,177	2,744,842	2,738,305
Percent of Total Salaries				
Union	49%	50%	51%	51%
Non-Union	37%	34%	34%	34%
Elected	14%	16%	15%	15%

Health Insurance Premium Information

				New Rates	
6027 General Fund	289,397	307,452	327,704	313,474	96%
6027 Highway	53,232	50,253	60,324	48,694	81%
6027 Health Department	34,782	30,000	30,162	34,782	115%
	377,411	387,705	418,190	396,950	95%

General Fund Reimbursement

Carpenters	Base	2015-16 Per Emp./Mon.	Premium Over Base	Employee 20%	Employer 80%	Employer Per Emp./Year
	338.75	610.00	271.25	54.25	217.00	6,669.00
	661.75	575.00				
Blue Cross	Base	2015-16 Per Emp./Mon.	Premium Over Base	Employee 20%	Employer 80%	Employer Per Emp./Year
	338.75	639.93	301.18	60.24	240.94	6,956.33
		700.78				

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%	128,959	100.00%
2017	54,636	103.00%	54,636	103.00%	54,636	103.00%	54,636	103.00%	17,000	103.03%	64,034	103.00%	55	100.00%	128,959	100.00%
2018	56,275	103.00%	56,275	103.00%	56,275	103.00%	56,275	103.00%	17,500	102.94%	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
2016-17**

The Carroll County budget process is a year long event with the results of the final 2016-17 County budget. The process will seek involvement from the County Board, 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. Review and Public Discussion
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		
7/8/16	Adm	Issue budget request worksheets to department heads, etc.
7/29/16	Dept. Heads	Return budget request worksheets to Administrator
8/8/16	Treasurer/Adm	August revenues and expenses with budget to actual and general ledger to Administrator
Target Date	Responsibility	Task
Step 2 Review and Public Discussion		
8/18/16	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
9/1/16 9/15/16 10/6/16	Board/Adm/Dept's	Additional meetings to go over budget and make changes and recommendations. Discuss and/or set tax rates.
10/14/16	Adm	Prepare final budget and send to Board
10/20/16	Board/Adm	Review final draft and make any last changes before public display.

Step 3 County Board Review and Approval

10/20/16	Adm	Deliver tentative budget document to County Clerk for public display (at least 15 days prior to November County Board meeting)
10/30/16	County Clerk	Notify paper of 105% notice (if necessary) (between 7 and 14 days prior to budget hearing)
11/17/16	County Board	Review, revise and act on the Budget and Levy Ordinance
No later than 12/30/2016	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.