



**CARROLL COUNTY, ILLINOIS**  
**Combined Budget and Appropriation Ordinance and Tax Levy**  
**for the year ending November 30, 2019**  
**Approved November 15, 2018**

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

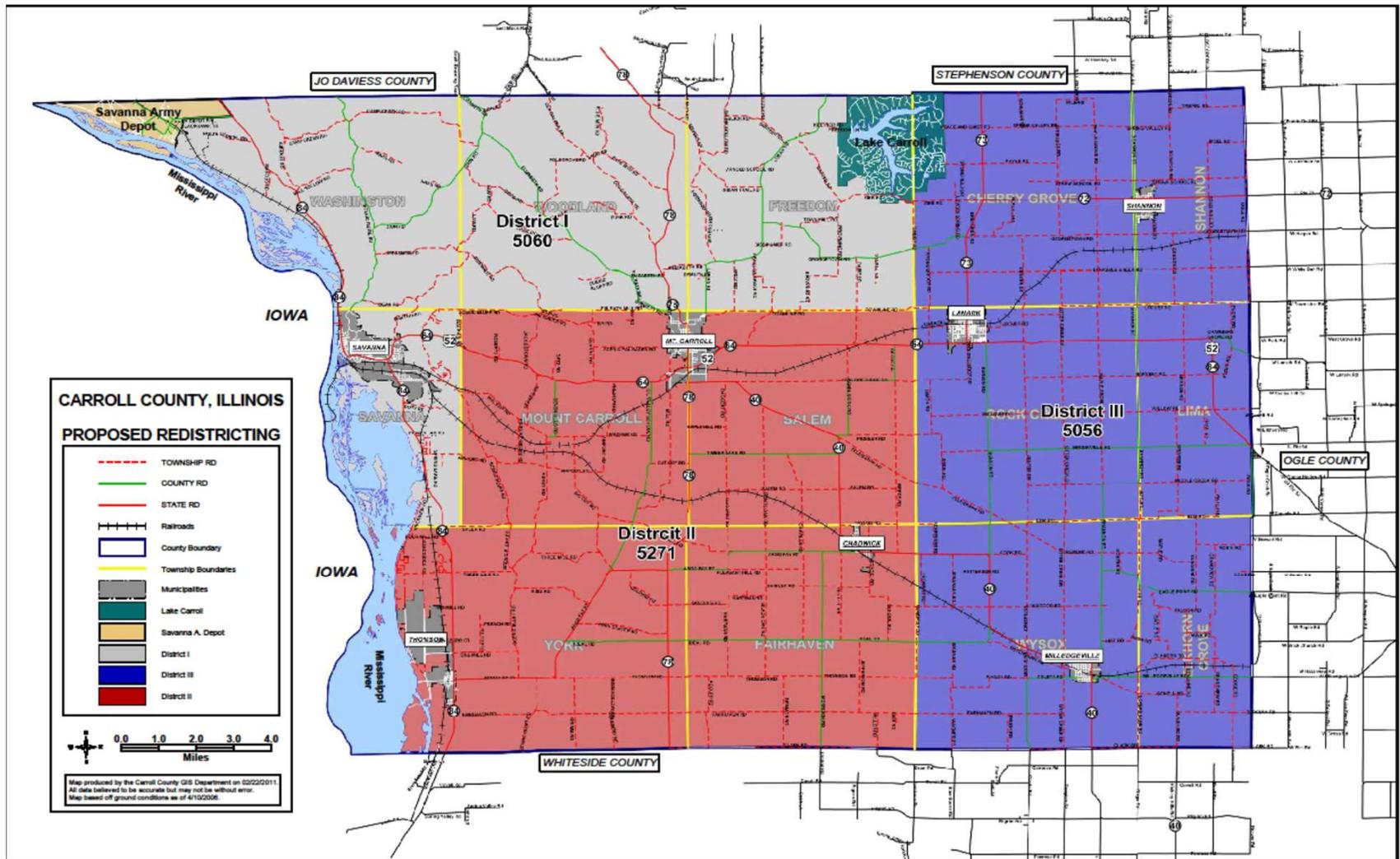


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## Introduction

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, 2018 to November 30, 2019.

### Combined Budget and Appropriations Ordinance

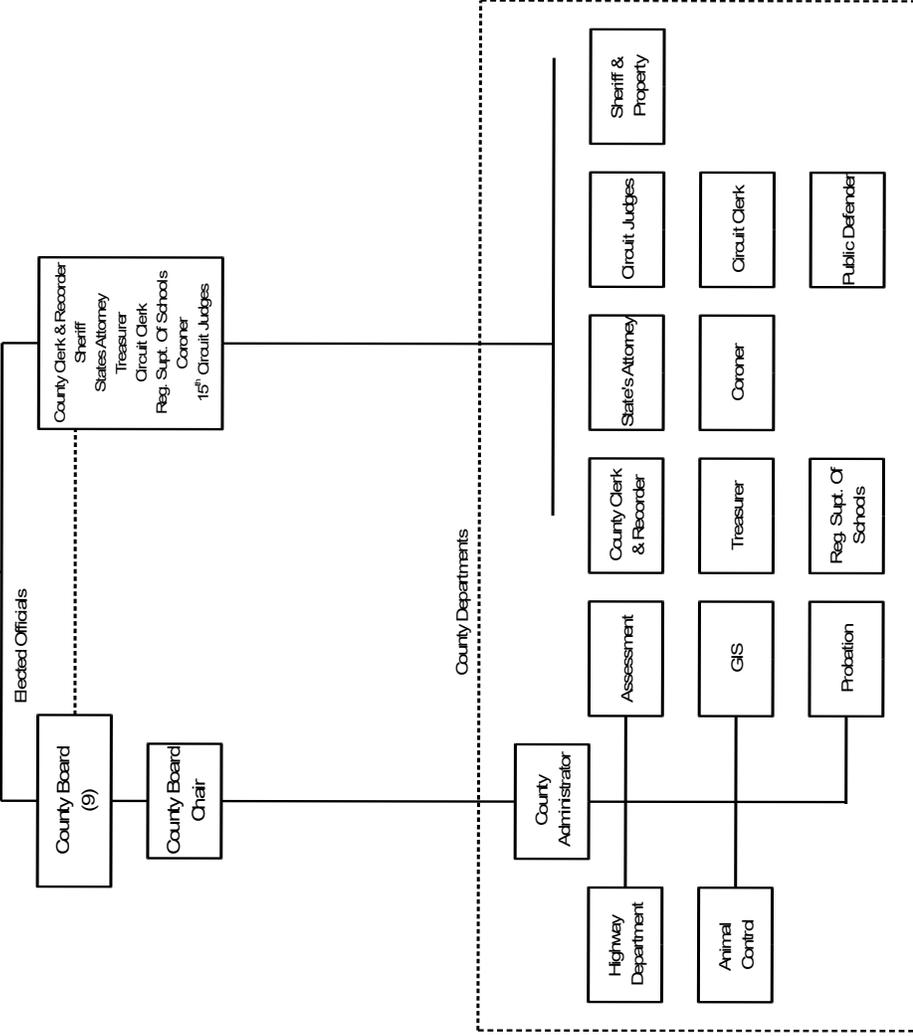
All funds being appropriated by the County are listed by fund starting on page 8. The budget by fund is then broken out listing revenues and expenses that are anticipated for the fiscal year. Currently Carroll County has sixty funds making up the full County Budget and can be found between pages 8 and 94. 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 95. 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 2018 Tax levy resolution as presented will not exceed this threshold.



# County Residents



**Legend:**

.....  
Financial/Budget & Review

—————  
Jurisdiction/Responsibility

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

Zoning Board of Appeals

## Combined Budget and Appropriation Ordinance

### Section One: Appropriations

Be it ordained by the County Board of Carroll County, Illinois, that there shall be and there is hereby appropriated the following amounts from taxes and other funds received into said County Treasury for the purposes herein specified for the fiscal year December 1, 2018, through November 30, 2019.

<b>Fund</b>	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Appropriation 2018	Appropriation 2019	Percent Inc./Dec. 2018 to 2019
11 General County	3,657,320	3,631,651	3,737,722	3,741,388	100%
13 Bridge Aid	623,165	771,993	2,280,944	2,542,580	111%
14 County Highway	870,766	1,081,505	1,266,866	1,106,382	87%
15 Township Motor Fuel	741,012	728,000	710,400	728,000	102%
16 County Motor Fuel	414,250	470,259	592,259	519,267	88%
17 TWP County Bridge	0	0	0	176,000	#DIV/0!
18 Matching	99,115	507,079	920,497	896,000	97%
19 Social Security	234,874	240,814	251,248	261,718	104%
20 Illinois Municipal Retirement	438,581	459,945	460,468	467,617	102%
21 Law Library	1,770	1,770	3,000	3,000	100%
22 Court Automation	23,786	23,638	41,000	41,000	100%
23 County Recorder's Automation	32,240	40,400	55,300	40,400	73%
24 Non Resident Heir	0	12213	10000	1,726	17%
26 Community Mental Health	339,943	347,280	347,280	355,280	102%
27 Animal Control	4,573	30,246	31,130	5,311	17%
28 Electronic Monitoring	0	0	3,000	0	0%
29 Vital Records Automation	253	2,500	3,500	3,500	100%
30 Senior Citizens Fund	82,770	83,000	85,000	87,000	102%
31 DUI Enforcement Equipment	432	5,500	5,000	6,000	120%
32 Probation Service Fee	26,408	19,500	21,500	22,500	105%
34 Liability Insurance	126,240	121,029	138,492	150,983	109%
35 Payroll Escrow	0	0	12000	14,446	120%
36 Payroll	121	0	121	0	0%
37 Public Safety Tax	195,000	238,200	245,000	240,000	98%
39 Tax Sale Automation	2,526	2,600	5,000	5,000	100%
40 Tourism Promotion (Hotel Motel)	24,666	26,918	36,900	36,900	100%
41 911 Fund	327,630	194,068	238,898	258,791	108%
42 Drug Fines	637.86	1000	3000	2,500	83%
43 Court Security Fee	52,436	38,000	40,219	86,355	215%
44 Geographic Information Systems	59,484	65,022	72,647	74,380	102%
45 States Attorney Task Force	5,771	4,600	10,138	9,292	92%
46 Rental Housing	22500	23000	22200	22,000	99%
47 Document Storage Fee	35,690	12,802	27,604	29,104	105%
49 Maint. and Child Support Collection	24,632	24,500	36,397	66,387	182%
50 Circuit Clerk	743,533	650,000	650,000	650,000	100%
52 GIS Resolution Fee	29,000	45,000	57,000	45,200	79%

53 States Attorney VOCA	13,921	656	16,148	15,000	93%
54 County Health	348,290	380,251	413,254	422,173	102%
55 Grants Fund	10,627	3,875	300,000	313,135	104%
56 Pet Population Control	4,157	2,500	5,000	5,000	100%
57 Circuit Clerk Operation and Adm.	0	6,500	7,000	7,000	100%
58 Squad Car Acq. And Maint.	1,000	500	3,000	3,000	100%
59 Victims Impact	0	600	600	600	100%
60 County Historical Society	6,221	6,200	6,200	6,200	100%
61 County Agricultural Extension Service	75,028	75,000	75,000	75,000	100%
62 Tax Redemption	270,828	328,250	276,500	308,250	111%
63 Death & Fetal Death Fees	4,308	5,600	4,000	5,000	125%
64 Clerk and Records Fee	273,992	294,900	316,800	294,600	93%
66 Sheriff's Fees	44,731	35,000	35,000	35,000	100%
67 Prisoner Commissary	14,465	18,000	25,000	22,000	88%
68 Sheriff Trust Account	17,418	20,000	40,000	30,000	75%
69 Trustee	1,911	0	0	0	#DIV/0!
70 Probation Restitution	49	0	600	372	62%
71 Marriage	390	200	200	200	100%
72 Coroners Fees	0	2,000	2,000	2,000	100%
73 K-9 Fund	451	600	600	600	100%
74 Transportation Grant	236,442	300,000	300,000	315,000	105%
75 Failure to Appear	0	0	0	0	#DIV/0!
76 Sex Offender Registry	1,140	2,000	2,000	2,000	100%
77 Veterans Assistance Commission	0	14,933	14,933	44,773	300%
	<b>10,565,352</b>	<b>11,384,665</b>	<b>14,248,632</b>	<b>14,556,136</b>	
<b>Less Interfund Transfers Out</b>					
11 General County	115,000	50,000	50,000	13,000	26%
19 Social Security	14,607	14,662	14,662	15,262	104%
20 Illinois Municipal Retirement	23,581	22,636	22,636	24,638	109%
22 Court Automation	0	0	0	0	#DIV/0!
23 County Recorder's Automation	2,077	5,000	20,000	10,000	50%
32 Probation Service Fee	13,827	7,000	7,000	10,500	150%
34 Liability Fund	10,000	0	10,000	10,000	100%
37 Public Safety Tax	195,000	220,000	220,000	220,000	100%
40 Tourism Promotion (Hotel Motel)	1,449	1,418	1,500	1,500	100%
41 911 Fund	51,344	48,760	59,398	50,291	85%
45 States Attorney Task Force	3,407	3,400	4,138	4,292	104%
49 Maint. and Child Support Collection	0	0	2,997	11,987	400%
50 Circuit Clerk	0	0	0	0	#DIV/0!
52 GIS Resolution Fee	29,000	45,000	57,000	45,200	79%
57 Circuit Clk. Oper. & Admin.	0	5,500	6,000	0	0%
58 Squad Car Acquisition and Maint.	1,000	500	3,000	3,000	100%
64 Clerk and Recorder Fees	220,496	189,100	220,000	188,800	86%
<b>Transfers Out</b>	<b>680,788</b>	<b>612,976</b>	<b>698,331</b>	<b>608,470</b>	
<b>Net appropriations</b>	<b>9,884,564</b>	<b>10,771,689</b>	<b>13,550,301</b>	<b>13,947,666</b>	

Adoption of the Combined Budget and Appropriation Ordinance is a combination of the Appropriations and Budget contained within pages 8 to 94 of this document. The signature page is located on page 94.

**Section Two: Budget By Funds**

**General Fund Description and Summary**

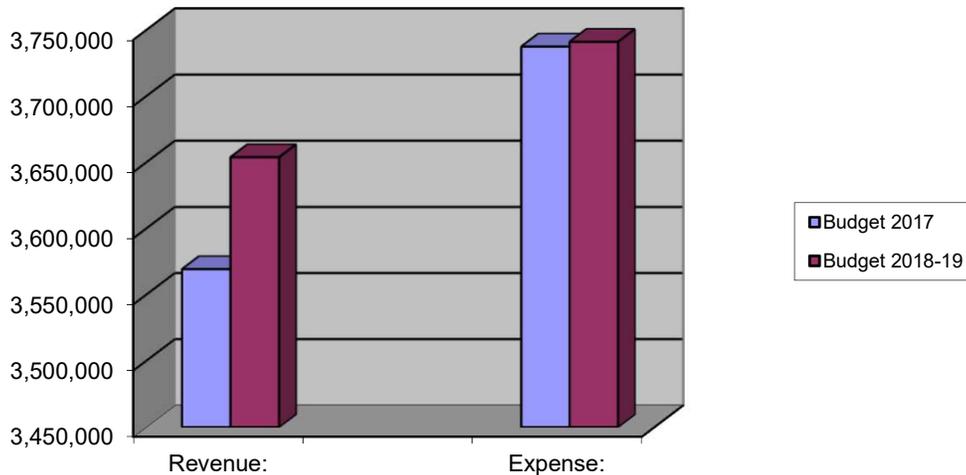
The General Fund accounts for several County Departments and services provided by the County. Operational funds, in full or in part, for the County Clerk and Recorder, Treasurer, Administration, County Board, Zoning, Supervisor of Assessments, Sheriff, Circuit Clerk, Animal Control, Coroner, Judicial,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

Revenues from most of the major sources appear to be stable 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, 2018:

	<u>Budget 2017</u>	<u>Budget 2018-19</u>
Revenue:	3,569,518	3,654,190
Expense:	3,737,722	3,741,388

**General Fund Budget Comparison**

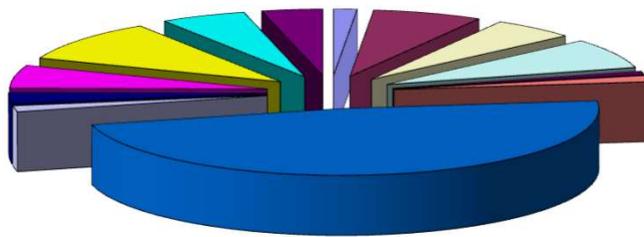


Full-Time Salaries---Defined as those that receive retirement benefits including overtime wages.

	Budget 2017	Budget 2018
Courthouse	32,655	33,617
Assessment	152,501	156,701
Treasurer	115,551	119,037
Clerk and Recorder	159,828	164,628
Coroner	17,500	18,000
Animal Control	31,959	32,903
Sheriff	1,092,906	1,088,042
Emergency Services	30,734	31,656
Public Defender	60,000	61,800
Probation	122,790	126,474
States Attorney	221,828	227,451
Circuit Clerk	119,137	122,062
Administrator	83,987	86,507
	<u>2,241,376</u>	<u>2,268,877</u>

Precent Salary Increase General Fund Non-Union and Un-Negotiated Union 3.00%
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Salaries 2015



# General Fund Revenues

## 11

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3001 REAL ESTATE TAX COLLECTION	922,391	950,000	950,000	990,000	104%
3002 MOBILE HOME TAX COLLECTION	524	700	900	900	100%
3003 PERSONAL PROPERTY REPLACEMENT	161,870	146,000	136,000	138,000	101%
3005 FEES-TREASURERS	8,972	8,000	7,000	7,000	100%
3008 STATES ATTORNEY REIMBURSEMENT	113,461	115,000	113,500	116,338	103%
3009 STATE-GRANTS IN AID	58,478	95,950	80,000	80,000	100%
3010 STATE-PROB SALARY SUBSIDY	12,100	12,500	10,000	8,300	83%
3011 STATE SOA SALARY REIM	27,318	27,500	27,000	27,500	102%
3012 STATE ESDA FUND REIM	3,728	23,000	12,000	23,000	192%
3013 STATE INCOME TAXES	571,394	620,000	629,000	629,000	100%
3014 STATE ELEC JUDGE REIM	3,690	4,000	5,000	5,000	100%
3016 STATES ATTORNEY FEES	4,484	4,000	5,500	5,000	91%
3017 FINES - CIRCUIT CLERK	94,890	80,000	93,000	90,000	97%
3018 PUBLIC DEFENDER INCOME	9,309	7,000	12,000	9,000	75%
3020 COUNTY 1% SALES TAX	151,372	164,000	140,000	150,000	107%
3021 COUNTY .25% SALES TAX	304,452	310,000	297,000	304,000	102%
3027 INTEREST EARNED	5,903	7,000	3,500	4,500	129%
3031 ZONING & PERMIT INCOME	25,945	18,500	8,000	16,000	200%
3032 JUDICIAL FUND - RESOLUTIONS	0	200	400	400	100%
3034 EMPLOYEES INS REIMBURSEMENTS	14,305	7,000	23,500	15,000	64%
3036 MISCELLANEOUS INCOME	653	500	500	500	100%
3037 DELINQUENT TAXES - PENALTIES	42,000	43,500	47,000	47,000	100%
3040 ILEC - WORK RELEASE INCOME	11,859	11,000	11,000	12,000	109%
3042 SOA--NOTARY FEES-INCOME	729	1,000	700	800	114%
3043 CABLE TV FRANCHISE FEES	12,609	11,850	12,500	12,500	100%
3044 TRANSFER FROM TOUR5% TREAS FEE	1,449	1,418	1,500	1,500	100%
3046 CORPS OF ENGINEERS--CAUSEWAY	14,481	14,915	14,480	15,000	104%
3048 TRANSFER FROM PROB SERVICE FEE	13,827	7,000	7,000	0	0%
3052 STATE--LOCAL USE TAX	158,543	168,000	143,000	162,000	113%
3058 TRANSFER FROM PUB SAFETY TAX	195,000	220,000	220,000	220,000	100%
3059 FEES - TRANSFER STATION	7,447	7,000	6,500	7,000	108%
3061 FOREIGN SHERIFF FEES	751	700	600	1,000	167%
3075 CIR CL--ARRESTEE'S MEDICAL FEE	1,915	1,500	1,850	1,700	92%
3076 TRAN FRM 58-5400 SQUAD CAR AQ	1,000	0	0	0	#DIV/0!
3077 MULTI-TOWNSHIP--ASSESSING	37,974	43,016	43,016	44,000	102%
3078 TRANSFER FROM CHD. SUP. CIR CLK	0	0	2,500	10,000	400%

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending November 30, 2018	Budget Year Ending November 30, 2019	Percent Inc./Dec. 2018 to 2019
3079 SALE OF PROPERTY	15	-	-	-	
3080 TRANSFER FROM 911 WGE REIM DIS	37,162	34,835	43,087	35,825	83%
3083 MINOR HOUSING	206	400	400	400	100%
3087 IL-RECTS/LEASE FOR FLOOD	-	0	0	0	
3089 CIR CLERK--BLOOD TEST FEE		200	200	200	100%
3090 SHERIFF-SS INCENTIVE PAYMENT	-	400	600	500	83%
3091 SHERIFF--HIREBACK	-	400	400	400	100%
3092 TRANSFER FROM 911 INS REIMB	7,027	7,235	7,085	7,247	102%
3100 TAX SALE INDEMNITY FEES	5,000	5,000	1,000	2,000	200%
3105 US FISH/WILDLIFE-REFUGE REV SH	4,646	3,780	4,000	4,000	0%
3106 INT FROM CIR CL-DEP TO GEN FD	683	1,500	1,500	1,500	100%
3215 CIR CLERK--GENERAL FEE-38.675%	47,429	35,000	43,000	43,000	100%
3216 CIR CLERK-MISC INCOME	4,733	4,500	5,000	5,000	100%
3218 CO CLERK--FEES	188,078	131,000	164,000	164,000	100%
3219 SHERIFF--FEES	38,898	35,000	43,000	42,000	98%
3220 CIRCUIT CLERK--FEES	74,070	71,000	87,000	85,000	98%
3230 COURTHOUSE POP MACHINE INC	1,185	1,600	1,600	1,500	94%
3240 REIMB--PUBLIC DEFENDER SALARY	42,011	42,000	42,000	43,000	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	14,000	14,000	14,000	14,000	100%
3306 TRANSFER FROM LIABILITY FUND 34	10,000	10,000	10,000	10,000	100%
3317 WEB INC.	5,520	6,120	3,000	4,000	133%
3318 TRANSFER FROM F50 CIR CLK	-	0	0	0	#DIV/0!
3321 VIDEO GAMING	14,593	14,000	16,000	16,000	100%
3322 WORK COMP REIM	3,480	3,480	0	3,480	#DIV/0!
3372 CIR-CLERK-DRUG ADDICTION S	525	500	500	500	100%
3373 SHERIFF-E-CITATION FEE	907	1,500	700	600	86%
<b>TOTAL REVENUE</b>	<b>3,511,689</b>	<b>3,570,399</b>	<b>3,569,518</b>	<b>3,654,190</b>	

**General Fund  
EXPENSES**

**11**

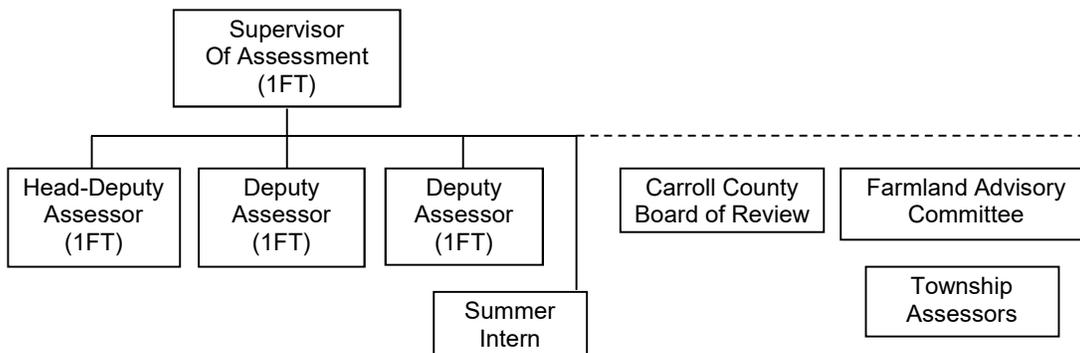
Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
<b>00</b>					
5040 BANK SERVICE CHARGE	21	5			
6049 REIMB INSURANCE	12,369	5,363			
	<u>12,390</u>	<u>5,368</u>	<u>0</u>	<u>0</u>	
<b>01 COURTHOUSE UPKEEP</b>					
5002 JANITOR	28,017	28,000	32,055	33,017	103%
5003 REPAIRS & MAINTENANCE	45,291	73,355	36,000	40,000	111%
5004 UTILITIES--ELECTRICITY & WATER	48,334	46,000	50,000	49,000	98%
5005 UTILITIES--TELEPHONE	32,574	38,000	39,000	39,000	100%
5006 UTILITIES--GAS	5,675	7,000	10,000	9,000	90%
5008 CARPETING & COURTYARD	0	0	1,000	1,000	100%
5026 HVAC MAINTENANCE CONTRACT	21,328	23,510	23,510	23,000	98%
5436 COURTHOUSE IMP-CIP TUCK POINT	29,000	25,000	25,000	25,000	100%
5437 PART-TIME JANITOR	11,165	11,000	14,254	14,682	103%
5438 JANITOR OVERTIME	350	250	600	600	100%
5459 COURTHOUSE IFIBER LEASE	7,200	7,200	7,200	8,200	114%
5460 HIGHWAY IFIBER LEASE	1,200	1,200	1,200	1,400	117%
6020 LIFE INSURANCE	75	75		75	
6027 HEALTH/LIFE INSURANCE	4,060	2,356	7,085	0	0%
COURTHOUSE IMP				20,000	
<b>DEPT. SUBTOTAL</b>	<u>234,269</u>	<u>262,946</u>	<u>246,904</u>	<u>263,973</u>	
<b>02 SUPPLIES AND RENTALS</b>					
5319 RENTALS & LEASE	6,107	6,000	9,000	9,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	7,607	5,900	8,500	8,000	94%
5451 DEVENET LEASE	23,343	24,000	24,000	24,000	100%
<b>DEPT. SUBTOTAL</b>	<u>37,056</u>	<u>35,900</u>	<u>41,500</u>	<u>41,000</u>	
<b>03 OFFICE EQUIPMENT AND MAINTENANCE</b>					
5025 OFFICE EQUIPMENT MAINTENANCE	5,168	5,808	5,000	5,500	110%
<b>DEPT. SUBTOTAL</b>	<u>5,168</u>	<u>5,808</u>	<u>5,000</u>	<u>5,500</u>	
<b>04 COUNTY BOARD SERVICES</b>					
5045 EQUIPMENT	0	0	1,000	1,000	100%
5320 PER DIEM ALLOWANCE	10,200	11,000	18,000	18,000	100%
5422 TRAVEL, DUES & SUPPLIES	-1,740	100	2,000	2,000	100%
<b>DEPT. SUBTOTAL</b>	<u>8,460</u>	<u>11,100</u>	<u>21,000</u>	<u>21,000</u>	

# General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
<b>05 SUPERVISOR OF ASSESSMENTS</b>					
5009 CLERKHIRE SALARIES	83,498	84,226	84,226	86,738	103%
5010 DUES	325	325	365	365	
5012 TRAVEL	5,999	4,500	7,000	7,000	100%
5014 EDUCATION	2,070	1,100	1,500	1,500	100%
5017 INDUSTRIAL APPRAISAL CONTRACT	0	0	2,500	2,500	100%
5018 FARMLAND ADVISORY COM	-871	240	250	250	100%
5027 APPRAISAL SOFTWARE	12,250	11,200	11,500	11,500	100%
5028 ASSESSOR/GIS WEB	1,485	1,500	1,500	1,500	100%
5310 SALARY--SOA	54,865	56,275	56,275	57,963	103%
5314 PART TIME- SUMMER INTERN	5,753	3,600	8,000	8,000	100%
5321 CLERKHIRE--OVERTIME PAY	145	3,000	4,000	4,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	16,508	15,000	20,000	20,000	100%
6020 LIFE INSURANCE	137	260		140	#DIV/0!
6027 HEALTH/LIFE INSURANCE	22,257	21,255	21,255	21,741	102%
<b>DEPT. SUBTOTAL</b>	<b>204,421</b>	<b>202,481</b>	<b>218,371</b>	<b>223,197</b>	

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



Contractual Employees: Carpenters Union No. 790 Salaries

Position	Current Hourly Rate	2018-19 Hourly Rate	Current Yearly Salary	2018-19 Yearly Salary
Head-Deputy Assessor	11.72	12.07	21,330	21,970
Deputy Assessor	20.06	20.66	36,509	37,604
Deputy Assessor	14.49	14.92	26,372	27,163
			<b>84,211</b>	<b>86,738</b>

**General Fund  
EXPENSES**

**11**

<b>Item</b>	<b>Actual Year Ended November 30, 2017</b>	<b>Estimated Year Ending November 30, 2018</b>	<b>Budget Year Ending Appropriation 2018</b>	<b>Budget Year Ending Appropriation 2019</b>	<b>Percent Inc./Dec. 2018 to 2019</b>
<b>06 BOARD OF REVIEW</b>					
5012 TRAVEL	173	170	500	500	100%
5014 EDUCATION	90	0	300	300	100%
5311 SALARY--BOARD OF REVIEW	9,000	9,000	9,000	9,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	1,200	800	1,600	1,600	100%
<b>DEPT. SUBTOTAL</b>	<b>10,463</b>	<b>9,970</b>	<b>11,400</b>	<b>11,400</b>	
<b>07 ELECTIONS</b>					
5019 JUDGES, BALLOTS & SUPPLIES	94,872	65,000	110,000	110,000	100%
5020 CLERK'S OFFICE OVERTIME	1,474	3,500	4,000	4,000	100%
5021 MOTOR VOTER REGISTRATION	208	500	4,000	4,000	100%
5022 HELP AMERICA VOTE ACT	3,195	3,200	7,000	7,000	100%
<b>DEPT. SUBTOTAL</b>	<b>99,748</b>	<b>72,200</b>	<b>125,000</b>	<b>125,000</b>	
<b>08 BONDS - COUNTY OFFICERS</b>					
5328 BONDS FOR COUNTY OFFICERS	674	700	1,500	1,000	67%
<b>DEPT. SUBTOTAL</b>	<b>674</b>	<b>700</b>	<b>1,500</b>	<b>1,000</b>	
<b>09 PERMANENT REGISTRATION</b>					
5329 PERMANENT REGISTRATION	6,000	4,000	6,000	6,000	100%
<b>DEPT. SUBTOTAL</b>	<b>6,000</b>	<b>4,000</b>	<b>6,000</b>	<b>6,000</b>	
<b>10 ACCOUNTING SERVICE &amp; AUDIT</b>					
5023 ACCOUNTING SERVICE & AUDIT	31,975	30,450	34,225	31,065	91%
<b>DEPT. SUBTOTAL</b>	<b>31,975</b>	<b>30,450</b>	<b>34,225</b>	<b>31,065</b>	
<b>11 REIMBURSABLE INS - SEE #11-3034</b>					
6049 REIMBURSABLE INS-SEE #11-3034	1,280	1,500	20,000	7,840	39%
<b>DEPT. SUBTOTAL</b>	<b>1,280</b>	<b>1,500</b>	<b>20,000</b>	<b>7,840</b>	

# General Fund EXPENSES

## 11

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
<b>12 COUNTY TREASURER</b>					
5009 CLERKHIRE SALARIES	57,808	59,294	59,294	61,074	103%
5010 DUES	150	150	150	150	100%
5012 TRAVEL	-	0	250	250	100%
5014 EDUCATION	-	0	350	350	100%
5314 PART TIME	2,135	0	5,000	5,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	19,395	21,000	25,000	25,000	100%
6002 SALARY--TREASURER	54,865	56,257	56,257	57,963	103%
6020 LIFE INSURANCE	137	240		240	#DIV/0!
6027 HEALTH INSURANCE	19,669	21,248	21,255	21,741	102%
<b>DEPT. SUBTOTAL</b>	<b>154,159</b>	<b>158,189</b>	<b>167,556</b>	<b>171,769</b>	

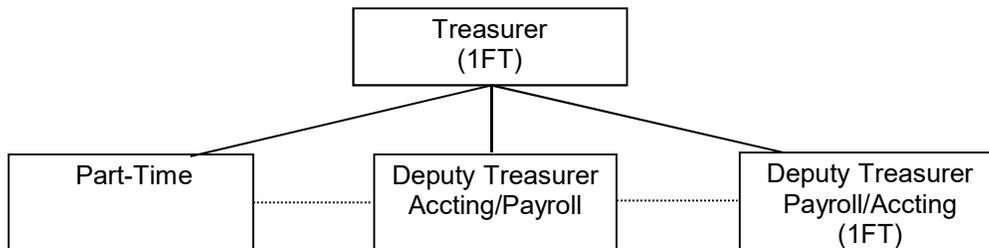
The County Treasurer's Office has the following responsibilities:

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

Full-Time Equivalent Positions

3

Department Organizational Chart



Contractual Employees: Carpenters Union No. 790 Salaries

Position	Current Hourly Rate	2018-19	Current Yearly Salary	2018-19 Yearly Salary	
Deputy Treasurer-Accting/Payroll(35 hrs/wk)	20.86	21.49	37,965.20	39,104.16	1.03
Deputy Treasurer-Payroll/Accting(35 hrs/wk)	11.72	12.07	21,330.40	21,970.31	1.03
			59,295.60	61,074.47	

**General Fund  
EXPENSES**

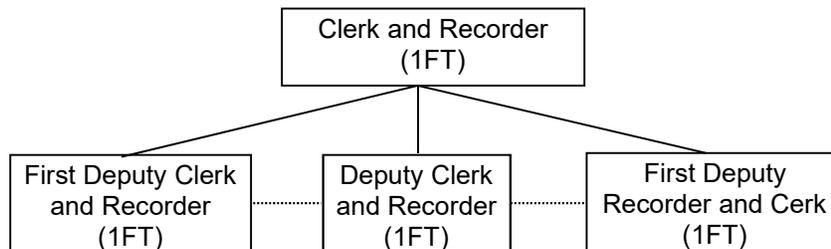
**11**

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
<b>13 COUNTY CLERK AND RECORDER</b>					
5009 CLERKHIRE SALARIES	100,954	103,553	103,553	106,665	103%
5010 DUES	(220)		0		#DIV/0!
5012 TRAVEL			0		#DIV/0!
5014 EDUCATION			0		#DIV/0!
5323 PRINTING, SUPPLIES & POSTAGE	7,266	7,000	8,000	8,000	100%
6020 LIFE INSURANCE	137	250	250		0%
6027 HEALTH/LIFE INSURANCE	25,761	28,341	28,341	28,988	102%
6031 RECORDERS-TRANSACTION FEE	10,138	9,000	0		#DIV/0!
6068 DEED STAMPS	48,400		0		#DIV/0!
6074 SALARY-COUNTY CLERK	54,865	56,275	56,275	57,963	103%
<b>DEPT. SUBTOTAL</b>	<b>247,301</b>	<b>204,419</b>	<b>196,419</b>	<b>201,616</b>	

**Department Discription:**

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

Full-Time Equivalent Positions 4  
Department Organizational Chart



Contractual Employees: Carpenters Union No. 790 Salaries

Position	Current Hourly Rate	2018-19 Hourly Rate	Current Yearly Salary	2018-19 Yearly Salary	
First Deputy Clerk and Recorder(35 hrs/wk)	19.16	19.73	34,871.20	35,917.34	103%
First Deputy Recorder and Clerk (35 hrs/wk)	18.82	19.38	34,252.40	35,279.97	103%
Deputy Clerk and Recorder (35 hrs/wk)	18.92	19.49	34,434.40	35,467.43	103%
			<u>103,558.00</u>	<u>106,664.74</u>	

**General Fund  
EXPENSES**

**11**

<b>Item</b>	<b>Actual Year Ended November 30, 2017</b>	<b>Estimated Year Ending November 30, 2018</b>	<b>Budget Year Ending Appropriation 2018</b>	<b>Budget Year Ending Appropriation 2019</b>	<b>Percent Inc./Dec. 2018 to 2019</b>
<b>14 CAPITAL EQUIPMENT PURCHASE</b>					
6032 CAPITAL EQUIPMENT PURCHASE	0	0	0	0	#DIV/0!
<b>DEPT. SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>15 CONTINGENCY</b>					
5352 CONTINGENCY	0	0	2,500	12,000	480%
<b>DEPT. SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>12,000</b>	
<b>16 LITIGATION EXPENSE</b>					
6034 LITIGATION EXPENSE	0	0	10,000	10,000	100%
<b>DEPT. SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>	

**General Fund  
EXPENSES**

**11**

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
<b>17 ZONING</b>					
5010 DUES	-	50	200	200	100%
5011 TRAINING--ZONING	-	0	800	800	100%
5012 TRAVEL	165	200	1,200	1,200	100%
5323 PRINTING, SUPPLIES & POSTAGE	769	900	1,000	1,000	100%
5423 TRAVEL--BOARD OF APPEALS	-	0	500	500	100%
6035 BOARD OF APPEALS	1,150	1,500	2,000	2,000	100%
6041 NOXIOUS WEED ADMINISTRATION	-	400	500	500	100%
6042 PUBLICATIONS	839	800	1,200	1,200	100%
<b>DEPT. SUBTOTAL</b>	<b>2,923</b>	<b>3,850</b>	<b>7,400</b>	<b>7,400</b>	

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, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
<b>18 CORONER</b>					
5010 DUES	-	0	300	300	100%
5012 TRAVEL	878	900	900	900	100%
5323 PRINTING, SUPPLIES & POSTAGE	652	150	500	500	100%
6003 DEPUTY CORONER--SALARIES	4,200	4,200	4,200	4,200	100%
6013 CORONER TRAINING CLASSES	368	0	600	600	100%
6038 AUTOPSIES	7,125	8,500	7,000	7,000	100%
6058 SALARY-CORONER	17,070	17,500	17,500	18,000	103%
6069 COURT REPORTER	-	0	400	400	100%
<b>DEPT. SUBTOTAL</b>	<b>30,293</b>	<b>31,250</b>	<b>31,400</b>	<b>31,900</b>	

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

**19 DOG CATCHER (Animal Control)**

5014 EDUCATION	75	125	200	200	100%
5323 PRINTING, SUPPLIES & POSTAGE	1,986	2,300	2,500	2,500	100%
6020 LIFE INSURANCE	75	80		75	
6027 HEALTH/LIFE INSURANCE	6,952	7,085	7,085	7,247	102%
6039 AUTO, TELEPHONE & SUPPLIES	4,465	4,200	4,200	4,200	100%
6059 SALARY-DOG CATCHER	30,662	31,459	31,459	32,403	103%
6061 PART-TIME SALARY	2,332	3,800	3,000	5,400	180%
6062 OVERTIME FOR FULL-TIME EMPL	0	100	500	500	100%
6072 PETTY CASH-SMALL ITEMS	328	400	400	400	100%
6078 UNIFORMS	412	400	400	400	100%
7055 CELL PHONE	350	400	600	600	100%
<b>DEPT. SUBTOTAL</b>	<b>47,636</b>	<b>50,349</b>	<b>50,344</b>	<b>53,925</b>	

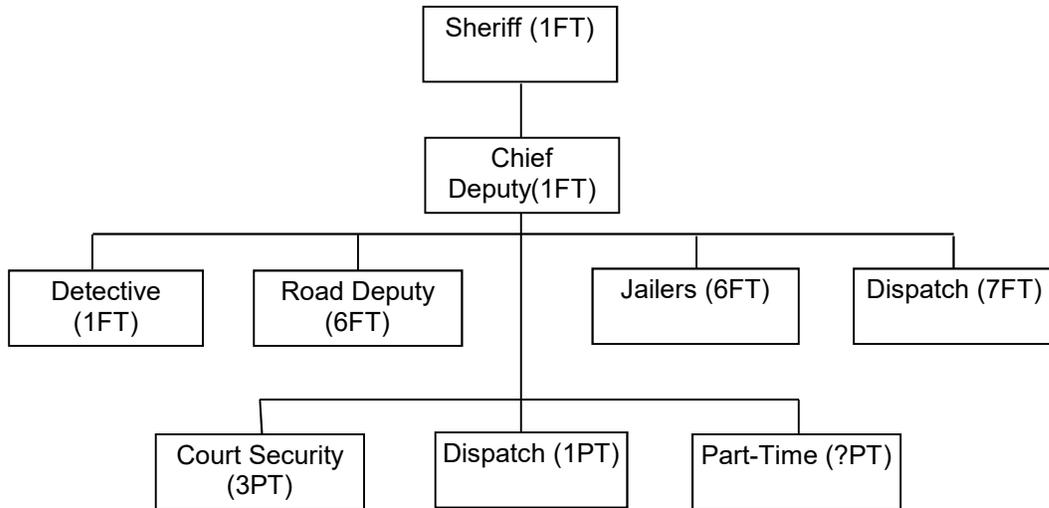
The Animal Control office investigates complaints of dogs and other animals running at large, picks up stray animals and investigates complaints of abuse and neglect. Manages the Animal Control facilities located behind the Highway Department buildings and dog registion program within the County. Department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

**General Fund  
EXPENSES**

**11**

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
<b>20 COUNTY SHERIFF</b>					
5010 DUES	2,000	1,700	1,700	1,700	100%
5012 TRAVEL	240	200	500	500	100%
5323 PRINTING, SUPPLIES & POSTAGE	14,579	17,600	12,000	14,000	117%
6005 SALARY--CHIEF DEPUTY	58,954	62,000	58,000	59,740	103%
6014 HIREBACK PAY	-	300	2,500	2,500	100%
6020 LIFE INSURANCE	1,659	1,707		1,700	#DIV/0!
6027 HEALTH INSURANCE	141,933	136,914	170,044	137,693	81%
6037 WEAPONS & AMMO *	3,228	2,000	2,300	2,200	96%
6044 SQUAD CARE MAINTENANCE *	13,422	16,100	14,000	14,000	100%
6046 UNIFORMS *	13,566	13,173	11,000	12,000	109%
6047 RADIO CONTRACT & REPAIRS	3,864	2,000	2,750	2,750	100%
6048 TRAINING FEES *	9,662	11,000	9,000	10,000	111%
6051 SHERIFF--FUEL *	21,626	21,000	25,000	22,000	88%
6052 EXTRADITION EXPENSE	833	100	2,000	1,000	50%
6053 HOLIDAY PAY--Deputies,Jailers	22,810	20,742	27,000	26,000	96%
6054 HOLIDAY PAY--Disp	25,049	24,730	15,000	17,000	113%
6060 SALARY-SHERIFF	64,302	65,955	65,955	67,934	103%
6064 DEPUTIES--FOP SALARIES *	281,514	274,000	293,066	278,331	95%
6065 DEPUTIES--FOP OVERTIME *	40,672	52,000	32,000	37,000	116%
6066 SHERIFF--OTHER SALARIES	8,886	14,017	14,017	14,438	103%
6067 OTHER SALARIES--P/T PAY	34,185	38,000	26,000	28,000	108%
6073 DIETING OF PRISONERS	43,035	48,000	47,000	47,000	100%
6076 CT SECURITY SALARY (40%)	23,046	35,000	29,000	30,000	103%
6077 PRISONER HOUSING-OUT OF CTY	-	15,500	2,500	5,000	200%
6079 JAILERS--FOP SALARIES	218,805	226,000	224,782	230,980	103%
6080 DISPATCH--FOP SALARIES	303,321	302,000	310,586	307,120	99%
6081 JAILERS--FOP OVERTIME	14,677	18,000	15,000	15,000	100%
6082 DISPATCH--FOP OVERTIME	51,051	45,000	50,000	49,000	98%
6083 INVESTIGATOR ON CALL	-	1,050	400	400	100%
6084 PRISONER DENTAL	1,624	1,300	1,500	1,200	80%
6085 PRISONER MEDICAL	2,493	5,900	6,500	6,500	100%
6086 PRISONER PRESCRIPTION	1,568	1,200	4,000	4,000	100%
6087 PRISONER GENERAL CARE	8,724	5,500	6,000	6,000	100%
6088 P/T DISPATCH	17,538	14,000	14,000	15,000	107%
7055 CELL PHONES	3,743	5,200	7,000	7,000	100%
<b>DEPT. SUBTOTAL</b>	<b>1,452,607</b>	<b>1,498,888</b>	<b>1,502,100</b>	<b>1,474,685</b>	
<b>21 VILLAGE OF THOMSON</b>					
7049 THOMSON--POLICING CAUSEWAY	13,481	13,415	13,000	13,400	103%
<b>DEPT. SUBTOTAL</b>	<b>13,481</b>	<b>13,415</b>	<b>13,000</b>	<b>13,400</b>	





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

# General Fund EXPENSES

## 11

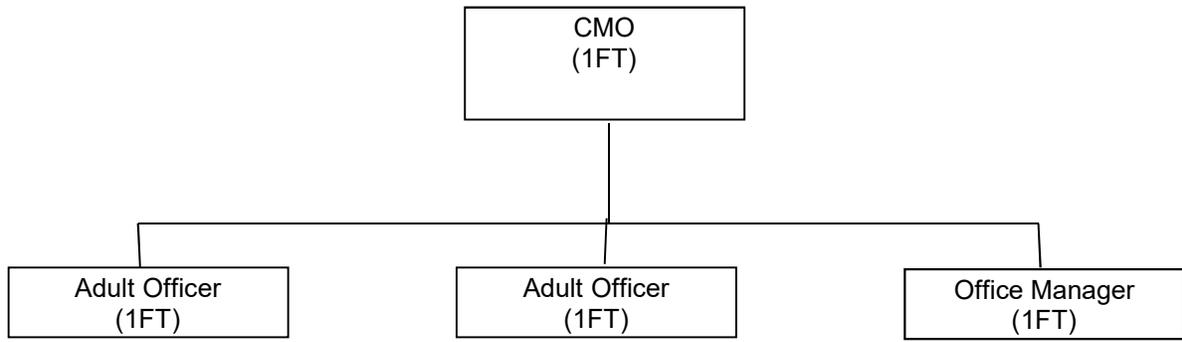
Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
<b>22 EMERGENCY SERVICES</b>					
5010 DUES	2,528	2,500	1,200	1,000	83%
5012 TRAVEL	-	550	1,500	3,600	240%
5323 PRINTING, SUPPLIES & POSTAGE	-	500	700	1,900	271%
7002 SALARY-EMERGENCY SERVICES	16,299	16,718	16,718	17,220	103%
5198 TRAINING	693	200	1,500	1,500	100%
5314 PART-TIME SALARY				4,800	#DIV/0!
7051 NEW EQUIPMENT & MAINTENANCE	2,687	4,700	3,000	4,000	133%
7052 MEETING EXPENSE	665	1,000	2,000	2,000	100%
7055 CELL PHONE	2,594	2,322	2,052	3,000	146%
7084 SEC SALARY-ONE HALF TIME	13,671	14,016	14,016	14,436	103%
<b>DEPT. SUBTOTAL</b>	<u>39,137</u>	<u>42,506</u>	<u>42,686</u>	<u>53,456</u>	
*Revenue line Item 11-3012 offsets a portion of the ESDA expenses					
<b>23 JURY EXPENSES</b>					
5323 PRINTING, SUPPLIES & POSTAGE	-	2,314	2,500	2,500	100%
7088 JUROR'S FEES	4,370	2,900	9,000	9,000	100%
<b>DEPT. SUBTOTAL</b>	<u>4,370</u>	<u>5,214</u>	<u>11,500</u>	<u>11,500</u>	

**General Fund  
EXPENSES**

**11**

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
<b>24 PUBLIC DEFENDER</b>					
5014 EDUCATION		200	300		
7080 SALARY-PUBLIC DEFENDER	60,817	60,000	60,000	61,800	103%
7104 DEFENDING ATTORNEY SALARY	14,595	14,000	19,000	19,000	100%
7110 JUVENILE DEFENSE ATTY--SALARY	-		0		#DIV/0!
<b>DEPT. SUBTOTAL</b>	<b>75,412</b>	<b>74,000</b>	<b>79,000</b>	<b>80,800</b>	
<b>25 PROBATION</b>					
5009 CLERKHIRE SALARIES	19,280	20,620	20,620	21,239	103%
5323 PRINTING, SUPPLIES & POSTAGE	3,115	2,800	3,000	3,500	117%
6020 LIFE INSURANCE	294	308		295	
6027 HEALTH INSURANCE	13,326	12,987	14,170	14,494	102%
6091 SENIOR PO-STIPEND	1,170	900	1,200	0	0%
7011 TRAVEL REIMBURSEMENT	3,063	2,900	3,600	3,600	100%
7057 MEETING & TRAINING	1,240	2,000	3,000	0	0%
7059 WORK RELEASE: DIRECTOR SALARY	48,457	49,704	49,706	51,197	103%
7065 SALARY-RESTORATIVE JUSTICE	41,447	40,000	34,170	35,195	103%
7069 DRUG TESTING	919	1,850	2,000	0	0%
7070 SOFTWARE MAINTENANCE	2,026	2,500	3,000	4,500	150%
7071 SOFTWARE & HARDWARE UPGRADE	5,518	1,000	2,000	2,000	100%
7072 PERSONAL SAFETY	60	0	100	200	200%
7073 CHIEF JUDGE	-	700	700	700	100%
7074 ELECTRONIC MONITORING START UP	569	0	0	0	#DIV/0!
7075 OFFICE EQUIPMENT REPAIR	-	200	2,000	2,000	100%
7078 PHONE REIMBURSEMENT	131	250	200	700	350%
7081 SALARY-PROBATION OFFICER	62,186	65,000	68,000	70,040	103%
7086 CHIEF MANAGING OFFICER SALARY	4,745	4,900	7,500	0	0%
7099 JUVENILE DETENTION			0	30,000	#DIV/0!
<b>DEPT. SUBTOTAL</b>	<b>207,546</b>	<b>208,619</b>	<b>214,966</b>	<b>239,660</b>	

The Carroll County Probation Department is staffed by four individuals: Chief Managing Officer with Juvenile caseload responsibilities, two adult probation officers and one administrative assistant. Probation works closely with the courts and various community providers to ensure compliance with court orders and address behaviors that bring offenders into the system. Probation officers utilize various tools and resources such as risk assessments, drug testing, Electronic Home Monitoring, referrals to agencies, etc, to ensure each person is provided with the appropriate level of intervention to promote long term behavioral change and public safety.

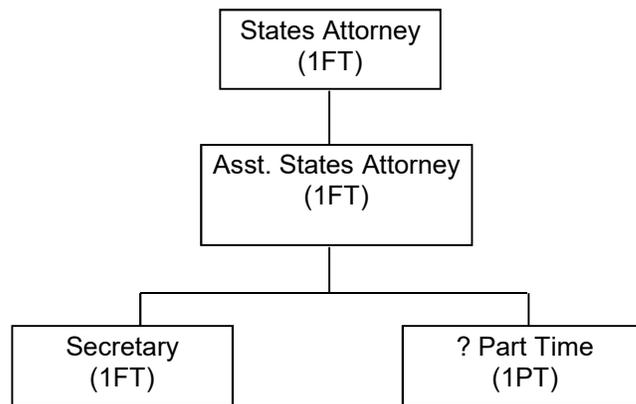


**General Fund  
EXPENSES**

**11**

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
<b>26 STATES ATTORNEY</b>					
5009 CLERKHIRE SALARIES	31,179	31,990	31,990	32,950	103%
5010 DUES	995	1,000	1,000	1,000	100%
5012 TRAVEL	396	500	700	700	100%
5014 EDUCATION	1,600	1,600	1,600	1,600	100%
5323 PRINTING, SUPPLIES & POSTAGE	9,865	10,000	10,500	10,500	100%
6020 LIEF INSURANCE	198	230		200	#DIV/0!
6027 HEALTH/LIFE INSURANCE	20,856	21,255	21,255	21,741	102%
7064 APPELLATE PROSECUTOR	-	7,000	7,000	7,000	100%
7068 INVESTIGATION EXPENSES	1,841	1,000	2,000	2,000	100%
7082 SALARY-STATE'S ATTORNEY	129,455	130,000	128,959	131,796	102%
7090 ASST STATE'S ATTORNEY	59,354	60,879	60,879	62,705	103%
<b>DEPT. SUBTOTAL</b>	<b>255,739</b>	<b>265,454</b>	<b>265,883</b>	<b>272,192</b>	

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



# General Fund EXPENSES

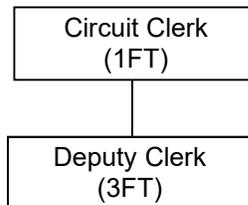
## 11

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
<b>27 CIRCUIT CLERK</b>					
5009 CLERKHIRE SALARIES	59,826	61,862	61,862	63,099	102%
5010 DUES	605	490	500	500	100%
5012 TRAVEL	290	1,300	2,000	2,000	100%
5014 EDUCATION	466	200	1,000	1,500	150%
5323 PRINTING, SUPPLIES	11,340	8,000	17,000	13,000	76%
5325 COMPUTER EQUIP/SOFTWARE	1,159	2,518	3,000	3,000	100%
5327 POSTAGE	2,971	2,557	3,500	3,500	100%
5421 CIR CLERK CLERKHIRE--O/T 1.5	-	200	1,000	1,000	100%
6020 LIFE INSURANCE	112	112		112	#DIV/0!
6027 HEALTH INSURANCE	13,549	11,206	14,170	7,247	51%
6063 OVERTIME-1.0	69	457	1,000	1,000	100%
7083 SALARY-CIRCUIT CLERK	54,865	56,275	56,275	57,963	103%
<b>DEPT. SUBTOTAL</b>	<b>145,252</b>	<b>145,177</b>	<b>161,307</b>	<b>153,921</b>	

### 28 COURT EXPENSES - JUDGES

5323 PRINTING, SUPPLIES & POSTAGE	5,831	6,100	4,800	5,000	104%
5341 OTHER EXPENDITURES	1,470	2,700	3,000	3,000	100%
5424 DUES--JUDGE	225	225	225	225	100%
5425 DUES--ASSOCIATE JUDGE	225	225	225	225	100%
7092 ASSC JUDGE-SUPPLIES/OTHER EXP	223	100	500	500	100%
7095 REIMB TO STATE-JUD SALARY	702	702	800	800	100%
7099 JUVENILE DETENTION	52,370	44,000	15,000	0	0%
7105 CHIEF JUDGE FUND	900	900	900	900	100%
7106 PSYCHIATRIST	2,000	7,300	2,200	2,200	100%
<b>DEPT. SUBTOTAL</b>	<b>63,945</b>	<b>62,252</b>	<b>27,650</b>	<b>12,850</b>	

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



Contractual Employees: Carpenters Union No. 790 Salaries

Position	Current Hourly Rate	2018-19 Hourly Rate	Current Yearly Salary	2018-19 Yearly Salary	
Deputy Clerk (35 hrs/wk)	11.33	11.67	20,620.60	21,239.22	103%
Deputy Clerk (35 hrs/wk)	11.33	11.67	20,620.60	21,239.22	103%
Deputy Clerk (35 hrs/wk)	11.00	11.33	20,020.00	20,620.60	103%
			<b>61,261.20</b>	<b>63,099.04</b>	<b>103%</b>

**General Fund  
EXPENSES**

**11**

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
<b>29 COUNTY EDUCATION SVCS REGION</b>					
7102 SHARED COSTS-JODAVIESS & STEPH	16,250	19,792	19,792	19,922	101%
7103 SHARED RENT-JODAVIESS & STEPH	1,855	2,763	2,763	2,771	100%
<b>DEPT. SUBTOTAL</b>	<b>18,105</b>	<b>22,555</b>	<b>22,555</b>	<b>22,693</b>	
<b>30 COUNTY ADMINISTRATOR</b>					
5010 DUES	424	100	600	600	100%
5012 TRAVEL	162	100	800	800	100%
5014 EDUCATION	-	100	900	900	100%
5323 PRINTING, SUPPLIES & POSTAGE	818	820	700	700	100%
6020 LIFE INSURANCE	75	81		75	
6027 HEALTH/LIFE INSURANCE	6,952	7,085	7,085	7,247	102%
7055 CELL PHONE	-	50	600	600	100%
8002 SALARY-COUNTY ADMINISTRATOR (1FT	81,882	83,987	83,987	86,507	103%
<b>DEPT. SUBTOTAL</b>	<b>90,312</b>	<b>92,323</b>	<b>94,672</b>	<b>97,429</b>	
<b>31 FINANCIAL SOFTWARE</b>					
5431 SOFTWARE SUPPORT/OFF SITE BACK	15,849	16,000	16,000	16,000	100%
<b>DEPT. SUBTOTAL</b>	<b>15,849</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	
<b>32 MISCELLANEOUS</b>					
8201 PURCHASE POP-CTHSE POP MACH	1,008	800	1,400	1,200	86%
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	5,500	5,500	6,000	109%
8224 HIGHWAY FD-REFUGE REV SHARING	-	2,000	2,000	2,000	100%
8231 SCALES MAINT.	1,000	1,100	1,500	1,500	100%
8528 WEST CARROLL - REFUGE REV SHA	-	2,000	2,000	2,000	100%
8543 SALES TAX REBATE	0	0	1,000	1000	100%
<b>DEPT. SUBTOTAL</b>	<b>17,906</b>	<b>24,798</b>	<b>26,798</b>	<b>27,098</b>	

**General Fund  
EXPENSES**

**11**

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
<b>34 VETERANS ASSISTANCE</b>					
5010 DUES	355	389	389		0%
5323 PRINTING, SUPPLIES & POSTAGE	1,376	1,072	1,072		0%
9190 VETERAN WAGES (2 PT)	11,098	7,143	7,321		0%
9193 MILEAGE & TRAINING	1,436	1,287	1,474		0%
9198 VETERANS ASSISTANCE	8,293	7,643	11,390		0%
9201 EQUIPMENT	1,000	1,340	1,340		0%
<b>DEPT. SUBTOTAL</b>	<b>23,558</b>	<b>18,874</b>	<b>22,986</b>	<b>0</b>	
<b>36 WEBSITE</b>					
8529 COUNTY WEB SITE	2,830	1,880	2,000	2,000	100%
<b>DEPT. SUBTOTAL</b>	<b>2,830</b>	<b>1,880</b>	<b>2,000</b>	<b>2,000</b>	
<b>37 CAPITAL IMPROVEMENTS</b>					
5147 ROOF-HIGHWAY & ANIMAL C.	20,813				
8517 GIS FLYOVER	-200				
8520 TRANS TO GIS	20,000	13,000	13,000	13,000	
8530 CAPITAL IMPROVEMENTS	36,435	12,600			
8551 STATES ATTORNEY-COPIER	5,024				
<b>DEPT. SUBTOTAL</b>	<b>82,072</b>	<b>25,600</b>	<b>13,000</b>	<b>13,000</b>	
<b>39 HEALTH INSURANCE</b>					
6024 HEALTH INS EXCISE TAX	99	115	100	120	120%
6025 HEALTH INS ADMINISTRATIVE FEE	7,044	3,500	4,000	4,000	100%
6026 SELF-INSURANCE PORTION	7,837	20,000	21,000	21,000	100%
<b>DEPT. SUBTOTAL</b>	<b>14,981</b>	<b>23,615</b>	<b>25,100</b>	<b>25,120</b>	<b>100%</b>
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>3,657,320</b>	<b>3,631,651</b>	<b>3,737,722</b>	<b>3,741,388</b>	<b>100%</b>
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-145,631</b>	<b>-61,252</b>	<b>-168,204</b>	<b>-87,198</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>1,466,373</b>	<b>1,320,742</b>	<b>1,320,742</b>	<b>1,259,490</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>1,320,742</b>	<b>1,259,490</b>	<b>1,152,539</b>	<b>1,172,292</b>	<b>Fund Bal 31.33%</b>

# Bridge Aid Fund

13

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending November 30, 2018	Budget Year Ending November 30, 2019	Percent Inc./Dec. 2018 to 2019
3001 REAL ESTATE TAX COLLECTION	170,811	175,000	180,000	185,000	0%
3002 MOBILE HOME TAX COLLECTION	97	100	125	125	0%
3027 INTEREST EARNED	1,491	1,150	1,000	1,100	0%
3144 REVENUE FROM TOWNSHIP WORK	305,107	934,904	2,032,967	2,162,580	0%
3399 FEDERAL GRANTS	0				#DIV/0!
<b>TOTAL REVENUE</b>	<b>477,507</b>	<b>1,111,154</b>	<b>2,214,092</b>	<b>2,348,805</b>	
5112 REIMBURSEMENTS	345,246	585,744	2,023,944	2,226,580	0%
5114 AID TO TWPS IN BLDING BRIDGES	277,919	159,249	257,000	222,000	0%
8552 CAPITAL OUTLAY		27,000		94,000	#DIV/0!
<b>TOTAL EXPENSES</b>	<b>623,165</b>	<b>771,993</b>	<b>2,280,944</b>	<b>2,542,580</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-145,658</b>	<b>339,161</b>	<b>-66,852</b>	<b>-193,775</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>426,427</b>	<b>280,769</b>	<b>280,769</b>	<b>619,930</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>280,769</b>	<b>619,930</b>	<b>213,917</b>	<b>426,155</b>	

## PROJECT WORKSHEET

FY 2019

	3144 REVENUE	5112 REIMB.	5114 AID TO TWP.	TOTAL PROJ. COST
IDEAL PHASE II PREL. ENGR		44000		
IDEAL BRIDGE CONSTR ENGR.	475000	475000		
IDEAL BRIDGE CONSTR.	894580	894580		
IDEAL UTILITIES - 2019	100000	100000		
OLD GALENA TRAIL - P.E.	27000	27000		
OLD GALENA TRAIL -CONSTRUCTION	208000	208000	0	
OLD GALENA TRAIL - C.E.		20000	20000	
OLD GALENA TRAIL - UTILITIES	36000	36000		
MT CARROLL-3617 PILE REPAIR	41000	41000	41000	
FREEDOM - KELTNER RD BR	50000	50000	50000	
ROCK CREEK MIDDLE CR RD BR	43000	43000	43000	
ROAD DIST. - CULVERTS	68000	68000	68000	
COUNTY CULVERT - GEORGETOWN				
CAPITAL OUTLAY				
CARROLL - CULVERTS				94,000
Mt. CARROLL	220,000	220,000		
<b>TOTAL</b>	<b>2,162,580</b>	<b>2,226,580</b>	<b>222,000</b>	<b>94,000</b>

# Highway Fund

14

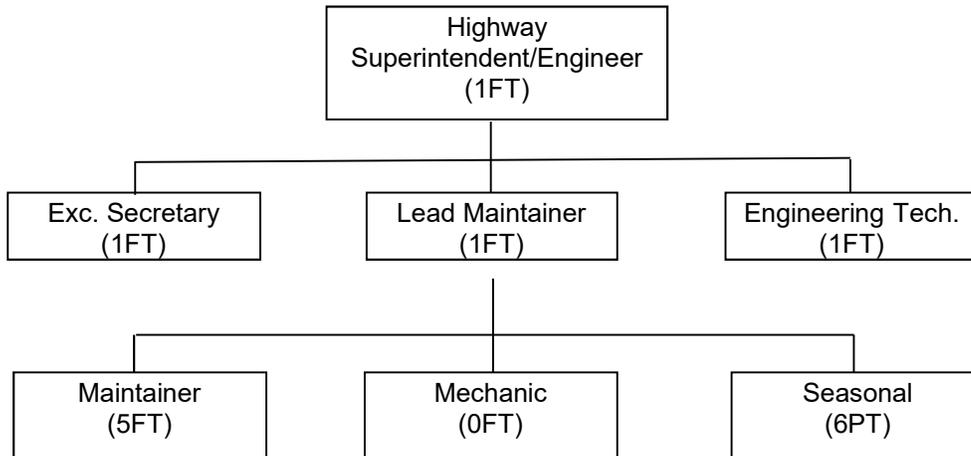
Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3001 REAL ESTATE TAX COLLECTION	341,626	350,000	365,000	370,000	101%
3002 MOBILE HOME TAX COLLECTION	194	195	200	200	100%
3027 INTEREST EARNED	1,417	2,180	800	1,200	150%
3099 OTHER INCOME	34,115	2,975	13,900	3,000	22%
3145 FROM CO MOTOR FUEL TAX FUNDS	168,000	170,000	170,000	170,000	100%
3146 FROM TWP MOTOR FUEL TAX FUNDS	172,508	172,942	160,000	170,000	106%
3148 SALE OF MATERIALS & LABOR	202,944	184,472	200,000	185,000	93%
3150 INSURANCE CLAIMS	0	0	1,000	1,000	100%
3152 FLOOD CONTROL LAND LEASE	24,358	24,358	26,000	24,358	94%
3155 FROM BRIDGE AID FUNDS	15,096	17,343	15,000	55,000	367%
3160 OVERWEIGHT FINE INCOME	0	0	400	400	100%
3999 CAPITAL LEASE PROCEEDS	0	0	0	0	#DIV/0!
<b>TOTAL REVENUE</b>	<b>960,257</b>	<b>924,465</b>	<b>952,300</b>	<b>980,158</b>	
5101 MAINTENANCE OF COUNTY HWYS	121,535	208,913	239,000	233,500	98%
5102 EQUIPMENT PURCHASES	182,236	180,387	180,153	74,235	41%
5103 HIGHWAY EQUIPMENT MAINT.	56760.24	103,450	91,000	113,000	124%
5104 MATERIALS, STORES & SUPPLIES	63,282	84,500	80,300	70,000	87%
5105 GARAGE OPERATION & MAINT.	18,470	13,385	49,000	49,000	100%
5106 ENGINEERING FEES	4,138	24,451	27,000	4,800	18%
5109 ADMINISTRATIVE	4,610	5,900	5,000	5,500	110%
5112 REIMBURSEMENTS	144,565	141,481	220,000	160,000	73%
5312 SALARIES & WAGES--HIGHWAY	204,768	239,150	278,191	286,541	103%
5314 PART-TIME WAGES	15,088	4,041	15,000	15,000	100%
5316 OVERTIME WAGES (FULL-TIME)	7,675	17,810	26,000	28,000	108%
5480 LEAD WORKER REG/OT WAGES	1,926	2,126	2,126	2,190	103%
6020 LIFE INSURANCE	430	564		640	#DIV/0!
6025 HEALTH ADMINISTRATIVE	1,106	588	1,500	1,500	100%
6026 SELF-INSURANCE PORTION	1,298	5,274	3,000	4,500	150%
6027 HEALTH/LIFE INSURANCE	42,880	49,485	49,596	57,976	117%
<b>TOTAL EXPENSES</b>	<b>870,766</b>	<b>1,081,505</b>	<b>1,266,866</b>	<b>1,106,382</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>89,491</b>	<b>-157,040</b>	<b>-314,566</b>	<b>-126,224</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>485,867</b>	<b>575,358</b>	<b>575,358</b>	<b>418,318</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>575,358</b>	<b>418,318</b>	<b>260,792</b>	<b>292,094</b>	<b>26.40%</b>

HWY. DEPT. CAPITOL PURCHASES

Maintenance of County Highways

		5101	
5102 PICK UP TRUCK	30,000		
MOTOR GRADER PAYMENT	37,235	SALT, PATCH MIX, AGG.	120,000
LAWN MOWER	7,000	TREE TRIMMING	16,500
		GEORGETOWN RD	97,000
	<u>74,235</u>	HIGHWAY EQUIP. MAINT.	<u>233,500</u>
5106 SOFTWARE, MEETINGS, ETC.	4,800	5105	
		GAS & ELEC	21000
		REPAIR MTN GAR. ROOF	28000
	<u>4,800</u>	HIGHWAY EQUIP. MAINT.	<u>49000</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	2017-18 Hourly Rate	Current Yearly Salary	2017-18 Yearly Salary	
Executive Secretary	23.04	23.61	47,923.20	49,108.80	102.5%
Engineering Technician - Vacant	18.64	19.21	38,771.20	39,956.80	103.1%
Mechanic	18.09	18.66	37,627.20	38,812.80	103.2%
Maintainer	17.62	18.19	36,649.60	37,835.20	103.2%
Maintainer	19.83	20.40	41,246.40	42,432.00	102.9%
Maintainer	18.93	19.50	39,374.40	40,560.00	103.0%
Maintainer	17.62	18.19	36,649.60	37,835.20	103.2%
			<u>278,241.60</u>	<u>286,540.80</u>	103.0%

# Township Motor Fuel Fund

15

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	594	847	500	500	100%
3057 STATE OF IL--ALLOTMENTS	661,576	694,311	655,000	700,000	107%
3099 OTHER INCOME			0	0	#DIV/0!
3158 IL--NEEDY ASSIST PROGRAM	23,504	23,500	24,000	23,500	98%
3370 IL-IL JOBS NOW CAP BILL PROGRA	-		0		#DIV/0!
<b>TOTAL REVENUE</b>	<b>685,674</b>	<b>718,658</b>	<b>679,500</b>	<b>724,000</b>	
5120 MAINT/CONSTRUCTION - ROADS	684,037	700,000	685,000	700,000	102%
5332 ENGINEERING	56,975	28,000	25,400	28,000	110%
<b>TOTAL EXPENSES</b>	<b>741,012</b>	<b>728,000</b>	<b>710,400</b>	<b>728,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-55,339</b>	<b>-9,342</b>	<b>-30,900</b>	<b>-4,000</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>551,995</b>	<b>496,656</b>	<b>496,656</b>	<b>487,314</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>496,656</b>	<b>487,314</b>	<b>465,756</b>	<b>483,314</b>	

PROJECT WORKSHEET

5120 <b>Maintenance of Township Roads</b>	700,000
A-1 Seal Coat	
Salt	
Aggregates	
<b>TOTAL</b>	<b>700,000</b>

**County Motor Fuel Fund**

**16**

<b>Item</b>	<b>Actual Year Ended November 30, 2017</b>	<b>Estimated Year Ending November 30, 2018</b>	<b>Budget Year Ending Appropriation 2018</b>	<b>Budget Year Ending Appropriation 2019</b>	<b>Percent Inc./Dec. 2018 to 2019</b>
3027 INTEREST EARNED	3,001	2,982	2,000	2,000	100%
3057 STATE OF IL--ALLOTMENTS	312,859	328,800	290,000	325,000	112%
3135 ENGINEER SALARY REIMBURSEMENT	50,129	50,129	50,130	51,634	103%
3156 IL-COMP ASSIST PROGRAM	60,760	60,760	58,000	60,760	105%
3370 IL-IL JOBS NOW CAP BILL PROGRA			0		
<b>TOTAL REVENUE</b>	<b>426,749</b>	<b>442,671</b>	<b>400,130</b>	<b>439,394</b>	
5115 SUPTERINTENDENT SALARY	100,667	100,259	100,259	103,267	103%
5116 TRANS TO F14-COUNTY EQUIP RENTAL	168,000	170,000	170,000	170,000	100%
5117 MAINTENANCE	120,740	165,000	287,000	216,000	75%
5314 LABOR-PART TIME	24,842	35,000	35,000	30,000	86%
<b>TOTAL EXPENSES</b>	<b>414,250</b>	<b>470,259</b>	<b>592,259</b>	<b>519,267</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>12,499</b>	<b>-27,588</b>	<b>-192,129</b>	<b>-79,874</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>312,143</b>	<b>324,642</b>	<b>324,642</b>	<b>297,054</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>324,642</b>	<b>297,054</b>	<b>132,513</b>	<b>217,181</b>	<b>Fund Bal 42%</b>
	Unknown/Last Year				
PROJECT WORKSHEET					
5117 MAINTENANCE, A-1 Seal Coat				68,000	
Pavement Striping				60,000	
Aggr, patch, crack sealant				42,000	
Georgetown				46,000	
			<b>TOTAL</b>	<b>216,000</b>	

# TWP Bridge Fund

17

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	10	1	0	10	#DIV/0!
3099 OTHER INCOME	1		0	176,000	#DIV/0!
<b>TOTAL REVENUE</b>	<b>11</b>	<b>1</b>	<b>0</b>	<b>176,010</b>	
5122 REIMB--COUNTY BRIDGE AID		0	0	176,000	#DIV/0!
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>176,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>11</b>	<b>1</b>	<b>0</b>	<b>10</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>4,781</b>	<b>4,792</b>	<b>4,792</b>	<b>4,793</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>4,792</b>	<b>4,793</b>	<b>4,792</b>	<b>4,803</b>	

PROJECT WORKSHEET

5122 REIMB - COUNTY BRIDGE AID

Woodland Rd Dist - Old Galena Trail Rd

# Matching Fund

18

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending November 30, 2018	Budget Year Ending November 30, 2019	Percent Inc./Dec. 2018 to 2019
3001 REAL ESTATE TAX COLLECTION	170,811	175,000	180,000	185,000	103%
3002 MOBILE HOME TAX COLLECTION	97	100	100	100	100%
3027 INTEREST EARNED	3,303	5,038	2,000	3,000	150%
3099 OTHER INCOME		252,958		11,000	#DIV/0!
<b>TOTAL REVENUE</b>	<b>174,211</b>	<b>433,096</b>	<b>182,100</b>	<b>199,100</b>	
5113 TRANSPORTATION--CONSTRUCTION	99,115	507,079	620,497	96,000	15%
5118 PROJECTS TO BE IDENTIFIED			300,000	800,000	267%
<b>TOTAL EXPENSES</b>	<b>99,115</b>	<b>507,079</b>	<b>920,497</b>	<b>896,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>75,096</b>	<b>-73,983</b>	<b>-472,900</b>	<b>-696,900</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>737,998</b>	<b>813,094</b>	<b>550,125</b>	<b>739,111</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>813,094</b>	<b>739,111</b>	<b>77,225</b>	<b>42,211</b>	
PROJECT WORKSHEET					
5113 CONSTRUCTION-ROADS					
CONSTRUCTION-ROADS					
IDEAL PHASE II PREL. ENGR				11000	
OLD GALENA TRAIL - P.E.				3000	
OLD GALENA TRAIL -CONSTRUCTION				32000	
OLD GALENA TRAIL - UTILITIES				4000	
GEORGETOWN ROAD				46000	
			<b>TOTAL</b>	<b>96,000</b>	

**FICA Fund**

**19**

<b>Item</b>	<b>Actual Year Ended November 30, 2017</b>	<b>Estimated Year Ending November 30, 2018</b>	<b>Budget Year Ending Appropriation 2018</b>	<b>Budget Year Ending Appropriation 2019</b>	<b>Percent Inc./Dec. 2018 to 2019</b>
3001 REAL ESTATE TAX COLLECTION	246,892	247,000	247,000	247,000	100%
3002 MOBILE HOME TAX COLLECTION	140	150	150	150	100%
3027 INTEREST EARNED	1,381	1,300	700	1,300	186%
3136 TRANSFER FROM TASK FORCE F.45	230	0	230	153	67%
3200 TRANSFER FROM 911--REIMB	2,843	2,665	3,679	2,741	74%
3201 TRANSFER FROM COURT AUTO F. 22	0	0	0	0	
3204 TRANSFER FROM MAINT/CHILD 47/49	0	0	191	765	401%
<b>TOTAL REVENUE</b>	<b>251,486</b>	<b>251,115</b>	<b>251,950</b>	<b>252,109</b>	
5130 EMPLOYER'S SHARE OF FICA TAXES	218,039	224,000	234,434	244,018	104%
5131 SUPERINTENDENT SHARE TRUST FD	1,056	1,152	1,152	1,239	108%
5133 PROBATION DEPT--DIRECTOR	1,172	1,000	1,000	1,200	120%
5399 TRANSFER TO CO HEALTH FD	14,607	14,662	14,662	15,262	104%
<b>TOTAL EXPENSES</b>	<b>234,874</b>	<b>240,814</b>	<b>251,248</b>	<b>261,718</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>16,613</b>	<b>10,301</b>	<b>702</b>	<b>-9,609</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>340,135</b>	<b>356,748</b>	<b>356,748</b>	<b>367,049</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>356,748</b>	<b>367,049</b>	<b>357,450</b>	<b>357,439</b>	<b>137%</b>
<b>WORKSHEET</b>					
PAYROLL FULL-TIME	2,576,647	2,848,333	2,909,360	2,958,465	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
<b>TOTAL FICA FULL-TIME</b>	<b>197,113</b>	<b>217,897</b>	<b>222,566</b>	<b>226,323</b>	
PAYROLL PART-TIME	164,898	180,290	201,675	231,308	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
<b>TOTAL FICA PART-TIME</b>	<b>12,615</b>	<b>13,792</b>	<b>15,428</b>	<b>17,695</b>	
<b>TOTAL FICA</b>	<b>209,728</b>	<b>231,690</b>	<b>237,994</b>	<b>244,018</b>	

**IMRF Fund**

**20**

<b>Item</b>	<b>Actual Year Ended November 30, 2017</b>	<b>Estimated Year Ending November 30, 2018</b>	<b>Budget Year Ending Appropriation 2018</b>	<b>Budget Year Ending Appropriation 2019</b>	<b>Percent Inc./Dec. 2018 to 2019</b>
3001 REAL ESTATE TAX COLLECTION	429,796	450,000	450,000	450,000	100%
3002 MOBILE HOME TAX COLLECTION	244	300	300	300	100%
3027 INTEREST EARNED	716	600	500	600	120%
3136 TRANSFER FROM TASK FORCE F.45	508	0	508	339	67%
3200 TRANSFER FROM 911--REIMB	4,313	4,191	5,547	4,478	81%
3201 TRANSFER FROM COURT AUTO F. 22	0	0	0	0	#DIV/0!
3204 TRANSFER FROM MAINT/CHILD 47/49	0	0	306	1,222	399%
<b>TOTAL REVENUE</b>	<b>435,577</b>	<b>455,091</b>	<b>457,161</b>	<b>456,939</b>	
5128 EMPLOYER'S SHARE OF IMRF FUND	332,484	385,000	385,523	390,844	101%
5129 SUPERINTENDENT SHARE TRUST FD	1,200	1,309	1,309	1,135	87%
5133 PROBATION DEPT--DIRECTOR	1,316	1,000	1,000	1,000	100%
5399 TRANSFER TO CO HEALTH FD	23,581	22,636	22,636	24,638	109%
5464 VOLUNTARY PAYMENT	80,000	50,000	50,000	50,000	100%
<b>TOTAL EXPENSES</b>	<b>438,581</b>	<b>459,945</b>	<b>460,468</b>	<b>467,617</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-3,004</b>	<b>-4,854</b>	<b>-3,307</b>	<b>-10,678</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>248,891</b>	<b>245,887</b>	<b>245,887</b>	<b>241,033</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>245,887</b>	<b>241,033</b>	<b>242,580</b>	<b>230,354</b>	<b>Fund Bal 49%</b>
<b>WORKSHEET</b>					
PAYROLL FULL-TIME IMRF	1,849,864	2,104,606	2,176,057	2,223,980	102%
FUNDING RATE	12.22%	12.22%	12.48%	12.48%	
	<b>226,053</b>	<b>257,183</b>	<b>271,572</b>	<b>277,553</b>	
PAYROLL FULL-TIME SLEP	701,734	718,997	718,303	717,484	
FUNDING RATE	12.83%	16.94%	15.79%	15.79%	
	<b>90,033</b>	<b>121,798</b>	<b>113,420</b>	<b>113,291</b>	

# Law Library

21

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	47	50	20	50	250%
3064 CIRCUIT CLERK--LAW LIBRARY FEE	1,910	2,000	2,200	2,200	100%
<b>TOTAL REVENUE</b>	<b>1,957</b>	<b>2,050</b>	<b>2,220</b>	<b>2,250</b>	
5353 BOOKS, PERIODICALS & SUPPLIES	1,770	1,770	3,000	3,000	100%
<b>TOTAL EXPENSES</b>	<b>1,770</b>	<b>1,770</b>	<b>3,000</b>	<b>3,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>187</b>	<b>280</b>	<b>-780</b>	<b>-750</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>10,768</b>	<b>10,955</b>	<b>10,955</b>	<b>11,235</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>10,955</b>	<b>11,235</b>	<b>10,175</b>	<b>10,485</b>	

## Court Automation

22

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	90	100	100	100	100%
3186 CIR CLERK--CT AUTOMATION FEES	24,503	23,000	27,000	23,000	85%
<b>TOTAL REVENUE</b>	<b>24,593</b>	<b>23,100</b>	<b>27,100</b>	<b>23,100</b>	
5045 EQUIPMENT	0	1,000	1,000	1,000	100%
5135 COMPUTER SOFTWARE	786	1,500	5,000	5,000	100%
5140 WAGES	0		0		#DIV/0!
5351 OPERATING TRANSFER TO FICA	0		0	0	#DIV/0!
5400 OPERATING TRANSFER TO IMRF	0		0	0	#DIV/0!
7113 COMPUTER SYSTEM	23,000	21,138	35,000	35,000	100%
<b>TOTAL EXPENSES</b>	<b>23,786</b>	<b>23,638</b>	<b>41,000</b>	<b>41,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>807</b>	<b>-538</b>	<b>-13,900</b>	<b>-17,900</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>17,964</b>	<b>18,771.39</b>	<b>18,771</b>	<b>18,233</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>18,771</b>	<b>18,233</b>	<b>4,871</b>	<b>333</b>	

# County Recorder Fund

23

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	438	550	370	500	135%
3045 FEES COLLECTED	17,480	16,000	18,000	16,000	89%
3060 ONLINE REVENUES	15,681	16,000	14,000	16,000	114%
3315 COURT SETTLEMENT AWARD					
<b>TOTAL REVENUE</b>	<b>33,599</b>	<b>32,550</b>	<b>32,370</b>	<b>32,500</b>	
5143 TRANSFER TO GEN FD--CLERK SALARY	5,000	5,000	5,000	5,000	100%
5160 EDUCATION	2,467	1,800	1,800	1,800	100%
5181 ONLINE EXPENSES	5,743	4,600	4,500	4,600	102%
5185 EQUIPMENT	2,952	10,000	10,000	5,000	50%
5186 BOOK REPAIR	2,077	5,000	20,000	10,000	50%
5410 TRANSFER TO GEN FD--REC FEES	14,000	14,000	14,000	14,000	100%
<b>TOTAL EXPENSES</b>	<b>32,240</b>	<b>40,400</b>	<b>55,300</b>	<b>40,400</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>1,359</b>	<b>-7,850</b>	<b>-22,930</b>	<b>-7,900</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>94,198</b>	<b>95,557</b>	<b>95,557</b>	<b>87,707</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>95,557</b>	<b>87,707</b>	<b>72,627</b>	<b>79,807</b>	<b>Fund Bal 198%</b>

# Non Resident Heir Fund

24

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	55	90	50	90	180%
3224 FEES--NON-RESIDENT HEIR	846	67	1,500	500	33%
<b>TOTAL REVENUE</b>	<b>901</b>	<b>157</b>	<b>1,550</b>	<b>590</b>	
9204 IL--NON-RESIDENT HEIR FUNDS	0	12,213	10,000	1,726	17%
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>12,213</b>	<b>10,000</b>	<b>1,726</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>901</b>	<b>-12,056</b>	<b>-8,450</b>	<b>-1,136</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>12,895</b>	<b>13,796</b>	<b>13,796</b>	<b>1,740</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>13,796</b>	<b>1,740</b>	<b>5,346</b>	<b>604</b>	

# Community Mental Health Fund

26

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3001 REAL ESTATE TAX COLLECTION	339,847	345,000	345,000	355,000	102.9%
3002 MOBILE HOME TAX COLLECTION	193	200	200	200	100%
3027 INTEREST EARNED	215	80	80	80	100%
3099 OTHER INCOME	45				
<b>TOTAL REVENUE</b>	<b>340,300</b>	<b>345,280</b>	<b>345,280</b>	<b>355,280</b>	
5134 TYLERS JUSTICE CTR FOR CHIDREN	11,186.00	11,187	11,187	11,445	102%
5336 GRANTS-SINNISSIPPI MENTAL HLTH	133,882.00	133,905	133,905	136,990	102%
5345 CASA	24,404.00	24,409	24,409	24,971	102%
5346 LUTHERAN SOCIAL SERVICES	14,236.00	14,239	14,239	14,567	102%
5348 RIVERVIEW & CHOICES	36,267.00	36,273	36,273	37,109	102%
5352 CONTINGENCY	0	4,280	4,280	4,379	102%
5389 GRANTS-ROLLING HILLS CENTER	118,968	118,987	118,987	121,728	102%
5401 ADMINISTRATIVE/NON-WAGES		0	0	0	#DIV/0!
8553 SUBSTANCE ABUSE COAL.	1000	2000	2000	2,046	102%
SHERIFF'S MENTAL HEALTH EXP.		2000	2000	2,046	102%
<b>TOTAL EXPENSES</b>	<b>339,943</b>	<b>347,280</b>	<b>347,280</b>	<b>355,280</b>	<b>102%</b>
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>357</b>	<b>-2,000</b>	<b>-2,000</b>	<b>0</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>5,297</b>	<b>5,654</b>	<b>5,654</b>	<b>3,654</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>5,654</b>	<b>3,654</b>	<b>3,654</b>	<b>3,654</b>	

# Animal Control Fund

27

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	54	53	40	50	125%
3099 OTHER INCOME	1,072	1,200	1,300	1,300	100%
3120 TAGS & REGISTRATIONS	4,843	4,500	5,000	4,500	90%
<b>TOTAL REVENUE</b>	<b>5,969</b>	<b>5,753</b>	<b>6,340</b>	<b>5,850</b>	
5010 DUES	85	85	85	85	100%
5136 ANIMAL CONTROL--CLAIMS	(25)	0	300	300	100%
5138 ANIMAL CONTROL--SERVICES	1,500	1,200	1,200	1,200	100%
5357 ANIMAL CONTROL--SUPPLIES	-	0	400	400	100%
5358 ANIMAL CONTROL--EUTH & VETS	736	600	800	800	100%
5361 RABIES ADMINISTRATOR SALARY	2,252	2,320	2,320	0	0%
5366 IL DEPT OF AGRI-ANNUAL LICENSE	25	41	25	26	104%
5380 CAPITAL EXPENDITURES contract		26,000	26,000	0 2,500	0% #DIV/0!
<b>TOTAL EXPENSES</b>	<b>4,573</b>	<b>30,246</b>	<b>31,130</b>	<b>5,311</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>1,396</b>	<b>-24,493</b>	<b>-24,790</b>	<b>539</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>12,468</b>	<b>13,864</b>	<b>13,864</b>	<b>-10,629</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>13,864</b>	<b>-10,629</b>	<b>-10,926</b>	<b>-10,090</b>	

# Electronic Monitoring

28

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	24		20	0	0%
3066 CIRCUIT CLERK--EM FEES	313		1,500	0	0%
<b>TOTAL REVENUE</b>	<b>337</b>	<b>0</b>	<b>1,520</b>	<b>0</b>	
MONITORING EXPENSES			3,000	0	0%
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>337</b>	<b>0</b>	<b>-1,480</b>	<b>0</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>5,445</b>	<b>5,782</b>	<b>5,782</b>	<b>5,782</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>5,782</b>	<b>5,782</b>	<b>4,302</b>	<b>5,782</b>	

# Vital Records

29

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	114	140	90	140	156%
3179 VITAL RECORDS RECEIPTS	2,605	2,600	2,800	2,800	100%
<b>TOTAL REVENUE</b>	<b>2,719</b>	<b>2,740</b>	<b>2,890</b>	<b>2,940</b>	
5323 PRINTING, SUPPLIES & POSTAGE	253	1,500	1,500	1,500	100%
5040 EQUIPMENT	0	1,000	2,000	2,000	100%
<b>TOTAL EXPENSES</b>	<b>253</b>	<b>2,500</b>	<b>3,500</b>	<b>3,500</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>2,466</b>	<b>240</b>	<b>-610</b>	<b>-560</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>26,340</b>	<b>28,806</b>	<b>28,806</b>	<b>29,046</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>28,806</b>	<b>29,046</b>	<b>28,196</b>	<b>28,486</b>	

## Senior Citizen Fund

30

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3001 REAL ESTATE TAX COLLECTION	84,962	85,000	85,000	87,000	102%
3002 MOBILE HOME TAX COLLECTION	48	50	60	55	92%
3027 INTEREST EARNED	1				
<b>TOTAL REVENUE</b>	<b>85,012</b>	<b>85,050</b>	<b>85,060</b>	<b>87,055</b>	
5359 CC SR CITIZEN SERVICES ORG INC	84,962	83,000	83,000	87,000	105%
5362 SENIOR PROGRAMS	-2,192	0	2,000		0%
<b>TOTAL EXPENSES</b>	<b>82,770</b>	<b>83,000</b>	<b>85,000</b>	<b>87,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>2,241</b>	<b>2,050</b>	<b>60</b>	<b>55</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>3,053</b>	<b>0</b>	<b>0</b>	<b>2,050</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>5,294</b>	<b>2,050</b>	<b>60</b>	<b>2,105</b>	

# DUI

31

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	37	35	25	30	120%
3164 DUI FEES	4,479	3,800	3,800	3,800	100%
<b>TOTAL REVENUE</b>	<b>4,517</b>	<b>3,835</b>	<b>3,825</b>	<b>3,830</b>	
5338 DUI ENFORCEMENT-- EQUIPMENT	432	5,500	5,000	6,000	120%
<b>TOTAL EXPENSES</b>	<b>432</b>	<b>5,500</b>	<b>5,000</b>	<b>6,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>4,085</b>	<b>-1,665</b>	<b>-1,175</b>	<b>-2,170</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>7,034</b>	<b>11,119</b>	<b>11,119</b>	<b>9,454</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>11,119</b>	<b>9,454</b>	<b>9,944</b>	<b>7,284</b>	

# Probation Services Fee

32

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	220	400	220	400	182%
3165 CIR CLERK--PROB SERVICE FEES	15,068	14,000	15,000	15,000	100%
3099 OTHER INCOME		0	0	0	#DIV/0!
3323 DRUG TEST FEE	635	500	1,000	1,000	100%
3324 PROBATION INT/INTRA FEE	1,700	250	2,500	1,000	40%
ELECTRONIC HOME MONITORING		0		6,000	#DIV/0!
<b>TOTAL REVENUE</b>	<b>17,623</b>	<b>15,150</b>	<b>18,720</b>	<b>23,400</b>	
5206 FUTURE EXPENDITURES	2,081	2,000	4,000	4,000	100%
5403 TRANSFER TO F11--PROB SERV	13,827	7,000	7,000	0	0%
5411 TRANS TO F11-SHORTFALL REIM	10,500	10,500	10,500	10,500	100%
DRUG TESTING				2,000	#DIV/0!
MEETING AND TRAINING				3,000	#DIV/0!
ELECTRONIC HOME MONITORING				3,000	#DIV/0!
<b>TOTAL EXPENSES</b>	<b>26,408</b>	<b>19,500</b>	<b>21,500</b>	<b>22,500</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-8,785</b>	<b>-4,350</b>	<b>-2,780</b>	<b>900</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>51,932</b>	<b>43,147</b>	<b>43,147</b>	<b>38,797</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>43,147</b>	<b>38,797</b>	<b>40,367</b>	<b>39,697</b>	

# Liability

34

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3001 REAL ESTATE TAX COLLECTION	136,958	137,000	137,000	137,000	100%
3002 MOBILE HOME TAX COLLECTION	78	150	150	150	100%
3027 INTEREST EARNED	1,891	1,900	1,300	1,900	146%
<b>TOTAL REVENUE</b>	<b>138,928</b>	<b>139,050</b>	<b>138,450</b>	<b>139,050</b>	
5012 TRAVEL-CIRMA BOARD MEETINGS	498	600	600	600	100%
5208 SUPERINTENDENT/SCHOOLS TR FD	2,392	2,392	2,392	2,383	100%
5375 PROP., LIABILITY& WORK-COMP INS.	112,269	113,034	117,500	130,000	111%
5376 UNEMPLOYMENT INSURANCE	1,081	5,003	8,000	8,000	100%
5452 TRANSFER TO FUND 11-LITIGATION	10,000	0	10,000	10,000	100%
5455 ARBITRATION EXPENSE	-		0		#DIV/0!
<b>TOTAL EXPENSES</b>	<b>126,240</b>	<b>121,029</b>	<b>138,492</b>	<b>150,983</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>12,688</b>	<b>18,021</b>	<b>-42</b>	<b>-11,933</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>508,096</b>	<b>520,784</b>	<b>520,784</b>	<b>538,805</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>520,784</b>	<b>538,805</b>	<b>520,742</b>	<b>526,873</b>	<b>Fund Bal 349%</b>

# Payroll Escrow

35

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED			0	0	#DIV/0!
3207 TRANSFER FROM GENERAL FD			0	0	#DIV/0!
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
5510 DISBURSEMENT			12,000	14,446	120%
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>12,000</b>	<b>14,446</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>0</b>	<b>0</b>	<b>-12,000</b>	<b>-14,446</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>14,446</b>	<b>14,446</b>	<b>14,446</b>	<b>14,446</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>14,446</b>	<b>14,446</b>	<b>2,446</b>	<b>0</b>	

# Payroll

36

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED			0		#DIV/0!
<b>TOTAL REVENUE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
5510 DISBURSEMENT	121		121		0%
<b>TOTAL EXPENSES</b>	<u>121</u>	<u>0</u>	<u>121</u>	<u>0</u>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	-121	0	-121	0	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	242	121	121	121	
<b>FUND BALANCE, END OF YEAR</b>	<u>121</u>	<u>121</u>	<u>0</u>	<u>121</u>	

# Public Safety

37

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	383	275	350	300	86%
3166 IL--PUBLIC SAFETY TAX	210,463	218,000	212,000	220,000	104%
<b>TOTAL REVENUE</b>	<b>210,847</b>	<b>218,275</b>	<b>212,350</b>	<b>220,300</b>	
5302 COURTHOUSE STUDY			5,000	0	0%
5303 SQUAD CAR		18,200	20,000	20,000	100%
5412 TRANSFER TO GENERAL FD	195,000	220,000	220,000	220,000	100%
<b>TOTAL EXPENSES</b>	<b>195,000</b>	<b>238,200</b>	<b>245,000</b>	<b>240,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>15,847</b>	<b>-19,925</b>	<b>-32,650</b>	<b>-19,700</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>60,136</b>	<b>75,983</b>	<b>75,983</b>	<b>56,058</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>75,983</b>	<b>56,058</b>	<b>43,333</b>	<b>36,358</b>	<b>15%</b>

# Tax Sale Automation

39

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	53	85	40	80	200%
3213 FEES COLLECTED--TAX SALE AUTO	1,600	1,800	2,000	1,800	90%
<b>TOTAL REVENUE</b>	<b>1,653</b>	<b>1,885</b>	<b>2,040</b>	<b>1,880</b>	
5200 AUTOMATION EQUIPMENT	2,526	2,600	5,000	5,000	100%
<b>TOTAL EXPENSES</b>	<b>2,526</b>	<b>2,600</b>	<b>5,000</b>	<b>5,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-873</b>	<b>-715</b>	<b>-2,960</b>	<b>-3,120</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>13,412</b>	<b>12,539</b>	<b>12,539</b>	<b>11,824</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>12,539</b>	<b>11,824</b>	<b>9,579</b>	<b>8,704</b>	

# Hotel Motel

40

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3004 5% TAX RECEIPTS	28,906	30,000	30,000	30,000	100%
3027 INTEREST EARNED	144	200	100	200	200%
3099 OTHER INCOME	108	2,000	2,000	2,000	100%
<b>TOTAL REVENUE</b>	<b>29,157</b>	<b>32,200</b>	<b>32,100</b>	<b>32,200</b>	
5151 ADMINISTRATION	217	500	1,000	1,000	100%
5153 TRANSFER TO GEN FD5 % TREA FEE	1,449	1,418	1,500	1,500	100%
5154 TOURISM/PROMOTIONS	8,000	10,000	19,400	19,400	100%
5155 BLACKHAWK WATERWAYS CVB	15,000	15,000	15,000	15,000	100%
<b>TOTAL EXPENSES</b>	<b>24,666</b>	<b>26,918</b>	<b>36,900</b>	<b>36,900</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>4,491</b>	<b>5,282</b>	<b>-4,800</b>	<b>-4,700</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>33,881</b>	<b>38,372</b>	<b>38,372</b>	<b>43,654</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>38,372</b>	<b>43,654</b>	<b>33,572</b>	<b>38,954</b>	

911

41

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	432	410	300	425	142%
3182 WIRELESS FEES	244,631	268,000	268,000	270,000	101%
<b>TOTAL REVENUE</b>	<b>245,063</b>	<b>268,410</b>	<b>268,300</b>	<b>270,425</b>	
5144 CAPITAL PROJECTS-CAD & NG911	205,590	74,008	60,000	60,000	
5191 CONTRACTUAL SERVICES	22,779	29,000	30,000	45,000	150%
5192 EQUIPMENT & REPAIRS	34,480	33,000	50,000	90,000	180%
5193 ADMINISTRATIVE EXPENSES	100	250	2,000	1,000	50%
5196 PUBLIC AWARENESS	1,189	1500	1,500	1,500	100%
5197 TRAINING	3,333	2,000	3,000	3,000	100%
5203 TRANSFER TO GN FD-WGE REIM-DIS	37,162	34,835	43,087	35,825	83%
5210 TRANSFER TO SOC SEC REIM DIS	2,843	2,665	3,679	2,741	74%
5314 PART-TIME WAGES	0	0	5,000	0	0%
5323 PRINTING, SUPPLIES & POSTAGE	0	50	500	500	100%
5373 NETWORKING	8,816	5,500	7,500	7,500	100%
5377 TRANSFER TO GEN FD-INS-DISPATC	7,027	7,069	7,085	7,247	102%
5378 TRANSFER TO IMRF FD-IMRF-DISP	4,313	4,191	5,547	4,478	81%
5404 CONTINGINCY--911	0		0		#DIV/0!
7115 NINGA YEARLY FEE			20,000	0	0%
<b>TOTAL EXPENSES</b>	<b>327,630</b>	<b>194,068</b>	<b>238,898</b>	<b>258,791</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-82,568</b>	<b>74,342</b>	<b>29,402</b>	<b>11,634</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>302,276</b>	<b>219,708</b>	<b>219,708</b>	<b>294,050</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>219,708</b>	<b>294,050</b>	<b>249,110</b>	<b>305,684</b>	

## Drug Fines

42

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	168	180	100	100	100%
3181 DRUG FINE & FORFEITURE	1,266	1,500	3,000	2,000	67%
<b>TOTAL REVENUE</b>	<b>1,433</b>	<b>1,680</b>	<b>3,100</b>	<b>2,100</b>	
5035 EQUIPMENT/TRAINING					
5341 OTHER EXPENDITURES	638	1,000	3,000	2,500	83%
<b>TOTAL EXPENSES</b>	<b>638</b>	<b>1,000</b>	<b>3,000</b>	<b>2,500</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>795</b>	<b>680</b>	<b>100</b>	<b>-400</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>21,771</b>	<b>22,566</b>	<b>22,566</b>	<b>23,246</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>22,566</b>	<b>23,246</b>	<b>22,666</b>	<b>22,846</b>	

# Court Security

43

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	267	210	300	300	100%
3138 CIR CLERK--COURT SECURITY FEE	25,421	29,000	30,000	75,000	250%
<b>TOTAL REVENUE</b>	<b>25,688</b>	<b>29,210</b>	<b>30,300</b>	<b>75,300</b>	
5128 EMPLOYER'S SHARE OF IMRF FUND	0		0	0	#DIV/0!
5130 EMPLOYER'S SHARE OF FICA TAXES	2,746		2,219	5,355	241%
5300 EQUIPMENT MAINT	22,298	5,500	3,000	6,000	200%
5303 EQUIPMENT	0	2,100	5,000	4,000	80%
5305 TRAINING	0	200	500	500	100%
5307 TRAVEL		200	500	500	100%
5309 CT SECURITY--WAGES	27,393	30,000	29,000	70,000	241%
<b>TOTAL EXPENSES</b>	<b>52,436</b>	<b>38,000</b>	<b>40,219</b>	<b>86,355</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-26,748</b>	<b>-8,790</b>	<b>-9,919</b>	<b>-11,055</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>77,817</b>	<b>51,069</b>	<b>51,069</b>	<b>42,279</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>51,069</b>	<b>42,279</b>	<b>41,150</b>	<b>31,224</b>	
<b>PAYROLL PART-TIME</b>					
CT SECURITY--WAGES (60%)	27,393	30,000	29,000	70,000	

## GIS

## 44

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3019 SALE OF PLATBOOKS	1,165	1,000	1,000	1,000	100%
3027 INTEREST EARNED	77	150	150	150	100%
3125 SALE OF GIS MAPS AND DATA	6,638	3,500	3,500	3,500	100%
3139 TRANSFER FROM GIS RESOLUTION	29,000	57,000	57,000	45,200	79%
3317 ASSESSOR/GIS WEBSITE	5,400	4,000	3,500	3,500	100%
3329 TRANS FROM GEN	20,000	13,000	13,000	13,000	100%
<b>TOTAL REVENUE</b>	<b>62,280</b>	<b>78,650</b>	<b>78,150</b>	<b>66,350</b>	
5012 TRAVEL	-	0	200	200	100%
5014 EDUCATION	-	0	1,000	1,000	100%
5028 ASSESSOR/GIS WEB	1,485	2,500	2,500	2,500	100%
5314 INTERN	-	0	4,000	4,000	100%
5317 EQUIPMENT	-	1,000	1,000	1,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	31	1,000	1,500	1,500	100%
6020 LIFE INSURANCE	75	75		75	#DIV/0!
6027 HEALTH INSURANCE	6,952	7,085	7,085	7,247	102%
9206 GIS TECHNICIAN SALARY	48,613	49,862	49,862	51,358	103%
9207 GIS LEASES & MAINTENANCE	2,328	3,500	5,500	5,500	100%
<b>TOTAL EXPENSES</b>	<b>59,484</b>	<b>65,022</b>	<b>72,647</b>	<b>74,380</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>2,796</b>	<b>13,628</b>	<b>5,503</b>	<b>-8,030</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>32,185</b>	<b>34,981</b>	<b>34,981</b>	<b>48,609</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>34,981</b>	<b>48,609</b>	<b>40,484</b>	<b>40,579</b>	<b>54.56%</b>

# Task Force

45

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	37	40	40	40	100%
3400 SEIZURE REVENUE		0	10,000	5,000	
<b>TOTAL REVENUE</b>	<b>37</b>	<b>40</b>	<b>10,040</b>	<b>5,040</b>	
5313 TASK FORCE OFFICER SALARY	-	0	3,000	2,000	67%
5351 TRANSFER--SOCIAL SECURITY FD	230	0	230	153	67%
5400 TRANSFER TO IMRF FD		0	508	339	67%
5429 TRANS TO 20-3136 TASK FORCE	508	0			
6252 K-9 STIPEND	3,177	3,400	3,400	3,800	112%
6253 K-9 MAINTENANCE	-	1,000	2,000	2,000	100%
6254 K-9 OVERTIME WAGES	1,856	200	1,000	1,000	100%
<b>TOTAL EXPENSES</b>	<b>5,771</b>	<b>4,600</b>	<b>10,138</b>	<b>9,292</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-5,734</b>	<b>-4,560</b>	<b>-98</b>	<b>-4,252</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>14,636</b>	<b>8,902</b>	<b>8,902</b>	<b>4,342</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>8,902</b>	<b>4,342</b>	<b>8,803</b>	<b>90</b>	

# Rental Housing

46

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	0		0	0	#DIV/0!
3223 RENTAL HOUSING SUPPORT FEES	22,500	23,000	24,000	24,000	100%
<b>TOTAL REVENUE</b>	<b>22,500</b>	<b>23,000</b>	<b>24,000</b>	<b>24,000</b>	
9203 IL--RENTAL HOUSING SUPPORT FEE	22,500	23,000	22,200	22,000	99%
<b>TOTAL EXPENSES</b>	<b>22,500</b>	<b>23,000</b>	<b>22,200</b>	<b>22,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>0</b>	<b>0</b>	<b>1,800</b>	<b>2,000</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>0</b>	<b>0</b>	<b>1,800</b>	<b>2,000</b>	

# Document Storage

47

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	48	50	50	50	100%
3167 CIR CLERK--DOC STOR FEES	24,151	23,000	30,000	23,000	77%
<b>TOTAL REVENUE</b>	<b>24,199</b>	<b>23,050</b>	<b>30,050</b>	<b>23,050</b>	
5334 SOFTWARE	3,253	4,000	5,000	5,000	100%
5369 WAGES	-	1,500	3,000	3,000	100%
5395 EQUIPMENT	3,456	2,000	5,000	5,000	100%
5400 TRAN TO 20-3204 IMRF	-	115	230	230	100%
5407 TRAN TO 11-3078 WAGES	-		0		#DIV/0!
5414 TRAN TO 19-3204 FICA	-	187	374	374	100%
5441 ARCHIVING-EXPENSE	-	0	7,000	8,500	121%
7113 COMPUTER SYSTEM	28,981	5,000	7,000	7,000	100%
<b>TOTAL EXPENSES</b>	<b>35,690</b>	<b>12,802</b>	<b>27,604</b>	<b>29,104</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-11,490</b>	<b>10,248</b>	<b>2,446</b>	<b>-6,054</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>43,372</b>	<b>31,882</b>	<b>31,882</b>	<b>42,130</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>31,882</b>	<b>42,130</b>	<b>34,328</b>	<b>36,076</b>	

# Child Support Fee

49

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	1,159	1,100	700	1,100	157%
3140 CHILD SUPPORT FEES	25,319	10,000	20,000	15,000	75%
3163 CHILD SUPPORT ENF GRANT					
3281 CHILD SUPPORT ENF PROG (FED)					
<b>TOTAL REVENUE</b>	<b>26,478</b>	<b>11,100</b>	<b>20,700</b>	<b>16,100</b>	
5317 EQUIPMENT	4,998	4,500	7,400	7,400	100%
5323 PRINTING, SUPPLIES & POSTAGE	704	1,500	3,000	3,000	100%
5372 SOFTWARE MAINTENANCE FEE	2,345	500	4,000	5,000	125%
5384 EXPENSES PER CIRCUIT CLERK	673				#DIV/0!
5400 TRANSFER TO IMRF FD	0		306	1,222	399%
5406 CHILD SUPPORT--POSTAGE	1,005		0		#DIV/0!
5407 TRANSFER TO GEN FD--CLK WAGES	0		2,500	10,000	400%
5414 TRANSFER TO SOC SEC--CLERKHIRE	-		191	765	401%
5435 TRANSFER INT TO GENERAL FD	-		0		#DIV/0!
7113 COMPUTER SYSTEM	14,908	18,000	19,000	19,000	100%
				20,000	#DIV/0!
<b>TOTAL EXPENSES</b>	<b>24,632</b>	<b>24,500</b>	<b>36,397</b>	<b>66,387</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>1,845</b>	<b>-13,400</b>	<b>-15,697</b>	<b>-50,287</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>161,597</b>	<b>163,442.34</b>	<b>163,442</b>	<b>150,042</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>163,442</b>	<b>150,042</b>	<b>147,745</b>	<b>99,755</b>	

# Circuit Clerk Fund

50

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTERST EARNED	33	30	20	30	150%
3272 MONEY COLLECTED	748,375	650,000	650,000	650,000	100%
<b>TOTAL REVENUE</b>	<b>748,409</b>	<b>650,030</b>	<b>650,020</b>	<b>650,030</b>	
5040 BANK SERVICE CHARGE					#DIV/0!
5465 TRANSFER INT TO GENERAL FUND			0		#DIV/0!
8538 CHECKS WRITTEN	743,533	650,000	650,000	650,000	100%
<b>TOTAL EXPENSES</b>	<b>743,533</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>4,876.23</b>	<b>30</b>	<b>20</b>	<b>30</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>153,896</b>	<b>158,772</b>	<b>158,772</b>	<b>158,802</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>158,772</b>	<b>158,802</b>	<b>158,792</b>	<b>158,832</b>	

# GIS Resolution Fund

52

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	76	150	200	200	100%
3133 GIS RESOLUTION FEES	29,813	53,000	53,000	45,000	85%
<b>TOTAL REVENUE</b>	<b>29,889</b>	<b>53,150</b>	<b>53,200</b>	<b>45,200</b>	
5408 TRANSFER TO GIS FUND	29,000	45,000	57,000	45,200	79%
<b>TOTAL EXPENSES</b>	<b>29,000</b>	<b>45,000</b>	<b>57,000</b>	<b>45,200</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>889</b>	<b>8,150</b>	<b>-3,800</b>	<b>0</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>9,516</b>	<b>10,405</b>	<b>10,405</b>	<b>18,555</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>10,405</b>	<b>18,555</b>	<b>6,605</b>	<b>18,555</b>	

**VCVA**

**53**

<b>Item</b>	<b>Actual Year Ended November 30, 2017</b>	<b>Estimated Year Ending November 30, 2018</b>	<b>Budget Year Ending Appropriation 2018</b>	<b>Budget Year Ending Appropriation 2019</b>	<b>Percent Inc./Dec. 2018 to 2019</b>
3027 INTEREST EARNED	1	4	0	4	#DIV/0!
3169 GRANT MONEY RECEIVED	12,085		18,848	15,000	80%
<b>TOTAL REVENUE</b>	<b>12,085</b>	<b>4</b>	<b>18,848</b>	<b>15,004</b>	
5130 EMPLOYER'S SHARE OF FICA TAXES	0		1,148	1,054	92%
5386 VCVA- FUND--WAGES	12,952	656	15,000	13,946	93%
5415 BALANCE DUE GRANT AGENCY	970		0		
<b>TOTAL EXPENSES</b>	<b>13,921</b>	<b>656</b>	<b>16,148</b>	<b>15,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-1,836</b>	<b>-652</b>	<b>2,700</b>	<b>4</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>2,821</b>	<b>985</b>	<b>985</b>	<b>333</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>985</b>	<b>333</b>	<b>3,685</b>	<b>337</b>	

# Health Department

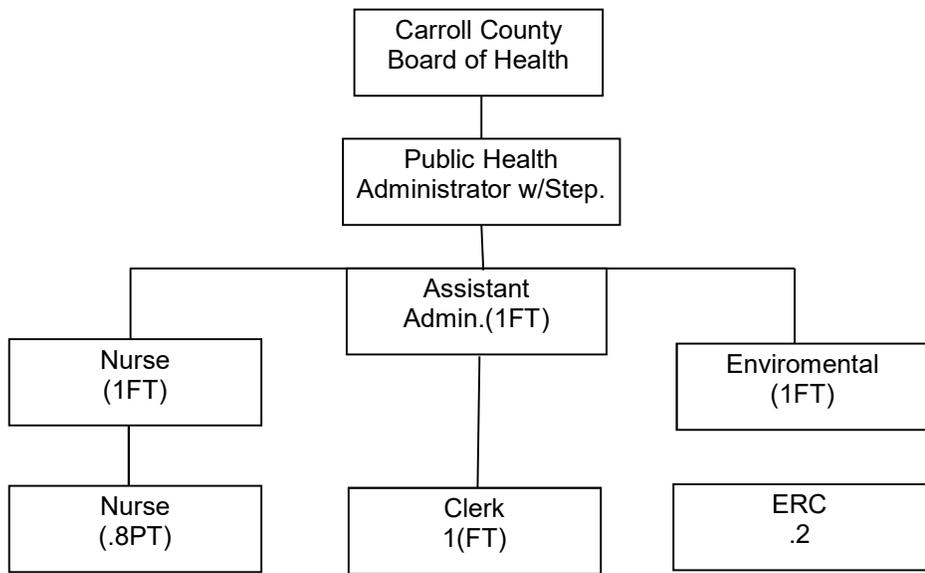
54

Item	Actual	Estimated	Budget	Budget	Percent
	Year Ended	Year Ending	Year Ending	Year Ending	Inc./Dec.
	2017	November 30, 2018	Appropriation 2018	Appropriation 2019	2018 to 2019
3001 REAL ESTATE TAX COLLECTION	10,009	10,000	10,000	10,000	100%
3002 MOBILE HOME TAX COLLECTION	6	100	100	100	100%
3027 INTEREST EARNED	1,319	2,000	1,000	2,000	200%
3099 OTHER INCOME	77	3,900	4,000	14,000	350%
3127 BIOTERRORISM GRANT	38,173	32,838	32,838	32,355	99%
3129 LOCAL HEALTH PROJECT GRANT	63,201	64,340	66,361	64,340	97%
3134 FCM CONTRACT	44,142	40,000	43,721	35,640	82%
3142 EH FEES	31,257	31,257	33,000	35,000	106%
3189 WIC GRANT	52,637	45,000	50,201	47,379	94%
3211 TRANSFER FROM SOCIAL SEC.	14,607	14,663	14,663	15,262	104%
3212 TRANSFER FROM IMRF FUND	23,581	22,636	22,636	24,638	109%
3226 TOBACCO GRANT	12,089	20,714	20,714	20,714	100%
3227 OTHER FEES	43,156	55,000	63,000	57,400	91%
3232 MOSQUITO PREVENTION GRANT	9,983	13,158	13,158	13,158	100%
3255 CHILDHOOD LEAD POISON GRANT		9,300	5,000	16,500	330%
3313 ESDA TRANSFER		0	0	0	#DIV/0!
3327 RENTAL INCOME	14,700	11,000	14,700	14,700	100%
3363 FEDERAL GRANTS		0	0	0	#DIV/0!
3365 EBOLA	3,562		0		#DIV/0!
<b>TOTAL REVENUE</b>	<b>362,498</b>	<b>375,906</b>	<b>395,092</b>	<b>403,186</b>	
5003 REPAIRS & MAINT. BUILDING	5,819	7,000	13,000	7,500	58%
5004 UTILITIES	4,361	4,500	6,000	6,000	100%
5012 TRAVEL	4,266	4,000	4,000	4,600	115%
5075 OTHER SALARIES	177,325	191,672	191,672	197,422	103%
5085 TELEPHONE	4,198	5,000	5,303	5,303	100%
5095 TRAINING	518	1,000	2,000	1,900	95%
5128 EMPLOYER'S SHARE OF IMRF FUND	20,629	22,636	22,636	24,638	109%
5130 EMPLOYER'S SHARE OF FICA TAX	13,317	14,662	14,662	15,262	104%
5322 REPAIRS	1,338	1,000	3,000	3,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	10,656	13,000	13,000	13,000	100%
5335 EQUIPMENT	-	3,000	13,500	6,100	45%
5344 CONTRACTUAL	36,085	36,500	36,500	44,840	123%
5382 MANAGEMENT CONTRACT	20,772	22,660	22,660	23,340	103%
5396 MEDICAL SUPPLIES & COMMODITIES	20,026	20,000	30,700	32,600	106%
5397 STATE IMMUNIZATION	(3,522)		0		#DIV/0!
5437 PART-TIME JANITOR	2,200	2,080	2,080	2,080	100%
5458 RENT	600	600	600	600	100%
6020 LIFE INSURANCE	300				#DIV/0!
6025 HEALTH INSURANCE-ADMINISTRATIVE	728	1,000	1,000	1,000	100%
6026 SELF-INSURANCE PORTION	865	1,600	1,600	1,000	63%
6027 HEALTH INSURANCE	27,808	28,341	28,341	28,988	102%
COLON SCREENING GRANT				2,000	#DIV/0!
7112 PROPERTY TAX	-		1,000	1,000	100%
<b>TOTAL EXPENSES</b>	<b>348,290</b>	<b>380,251</b>	<b>413,254</b>	<b>422,173</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>14,208</b>	<b>-4,345</b>	<b>-18,162</b>	<b>-18,987</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>372,577</b>	<b>386,785</b>	<b>386,785</b>	<b>382,440</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>386,785</b>	<b>382,440</b>	<b>368,624</b>	<b>363,454</b>	<b>86.09%</b>

Carroll County Health Department offers services that reach throughout the community that include preventative health care services for adults and children. The department investigates disease outbreaks, and provides referrals for patients with problems such as tuberculosis, sexually transmitted diseases, and HIV/aids. Adult and childhood vaccines are available as one of the most successful and cost-effective public health tools available for preventing disease related illness and death.

The department also conducts environmental health inspections of water wells, food and beverage establishments, and private sewage disposal. Environmental health works to maintain the integrity of the environment, and protects our natural resources from being contaminated with natural or man-made wastes.

We are engaged in federally funded nutrition education and supplementation program for women, infants and children (WIC). Support is given to families through case management to assist them with continuity of appropriate medical care and building self-sufficiency. Teen parents also receive guidance and support to complete education and build independence.



ADJUSTED MID-YEAR

	2017-18	2018-19	
RN (.8FTE no ins)	\$32,618.04	\$33,596.58	103.00%
RN (FTE)	\$42,478.44	\$43,752.79	103.00%
EH Associate (FTE)	\$43,996.08	\$45,315.96	103.00%
Assistant Administrator (FTE)	\$44,409.27	\$45,741.55	103.00%
Clerk (FTE)	\$23,170.06	\$23,865.16	103.00%
Seasonal	\$5,000.00	\$5,150.00	103.00%
	<u>\$191,671.89</u>	<u>\$197,422.04</u>	103.00%

# Grants

55

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	43	55	20	55	275%
3256 CO CLERK--DEATH CERT GRANT	566				
3287 LEPC/HMEP GRANT	5,370	4972			#DIV/0!
3289 BULLET PROOF VESTS GRANT	406				#DIV/0!
3326 ALL GRANTS	0		300,000	300,000	100%
3350 708 GRANT BENEFIT TICKET SALE	6,627				
3551 708 GRANT BENEFIT DONATIONS	4,000	1,200			
<b>TOTAL REVENUE</b>	<b>17,012</b>	<b>6,227</b>	<b>300,020</b>	<b>300,055</b>	
5504 BULLET PROOF VESTS				1,616	
5542 CO CLERK DEATH CERT				1,245	
5446 CORONER DEATH CERT		3,875		6,467	
5502 HEMP GRANT				2,607	
5507 ALL GRANTS	0		300,000	300,000	
5650 708 BENEFIT GRANT EXPENSES	6,088			1,200	#DIV/0!
5651 708 BENEFIT GRANT TO AGENCIES	4,539				
<b>TOTAL EXPENSES</b>	<b>10,627</b>	<b>3,875</b>	<b>300,000</b>	<b>313,135</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>6,385</b>	<b>2,352</b>	<b>20</b>	<b>-13,080</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>4,649</b>	<b>11,034</b>	<b>11,034</b>	<b>13,386</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>11,034</b>	<b>13,386</b>	<b>11,054</b>	<b>307</b>	

# Pet Population Control

56

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	55	60	45	45	100%
3121 IL STATE PET POPULATION FEES	1,998	2,100	2,400	2,400	100%
<b>TOTAL REVENUE</b>	<b>2,053</b>	<b>2,160</b>	<b>2,445</b>	<b>2,445</b>	
5503 SPAY & NEUTERING	4,157	2,500	5,000	5,000	100%
<b>TOTAL EXPENSES</b>	<b>4,157</b>	<b>2,500</b>	<b>5,000</b>	<b>5,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-2,104</b>	<b>-340</b>	<b>-2,555</b>	<b>-2,555</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>13,899</b>	<b>11,795</b>	<b>11,795</b>	<b>11,455</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>11,795</b>	<b>11,455</b>	<b>9,240</b>	<b>8,900</b>	

**Circuit Clerk Operations and Admin.**

**57**

<b>Item</b>	<b>Actual Year Ended November 30, 2017</b>	<b>Estimated Year Ending November 30, 2018</b>	<b>Budget Year Ending Appropriation 2018</b>	<b>Budget Year Ending Appropriation 2019</b>	<b>Percent Inc./Dec. 2018 to 2019</b>
3027 INTEREST EARNED	2	2		2	#DIV/0!
3247 CIR CLERK--OPERATION ADD-ONS	1,855	1,400	1,000	1,500	150%
<b>TOTAL REVENUE</b>	<b>1,857</b>	<b>1,402</b>	<b>1,000</b>	<b>1,502</b>	
5323 PRINTING, SUPPLIES & POSTAGE		1,000	1,000	1,000	100%
COMPUTERS		5,500	6,000	6,000	100%
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>6,500</b>	<b>7,000</b>	<b>7,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>1,857</b>	<b>-5,098</b>	<b>-6,000</b>	<b>-5,498</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>11,544</b>	<b>13,401</b>	<b>13,401</b>	<b>8,303</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>13,401</b>	<b>8,303</b>	<b>7,401</b>	<b>2,805</b>	

## Squad Car Acquisition and Maint.

58

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	26	30	20	20	100%
3249 SQUAD CAR MAINTENANCE	1,780	1,000	2,000	1,800	90%
<b>TOTAL REVENUE</b>	<b>1,806</b>	<b>1,030</b>	<b>2,020</b>	<b>1,820</b>	
5435 TRANSFER TO GENERAL FUND	1,000	500	3,000	3,000	100%
9210 SQUAD CAR MAINTENANCE					
<b>TOTAL EXPENSES</b>	<b>1,000</b>	<b>500</b>	<b>3,000</b>	<b>3,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>806</b>	<b>530</b>	<b>-980</b>	<b>-1,180</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>5,475</b>	<b>6,281</b>	<b>6,281</b>	<b>6,811</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>6,281</b>	<b>6,811</b>	<b>5,301</b>	<b>5,631</b>	

# Victims Impact

59

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	20	25	15	15	100%
3251 VICTIMS IMPACT FEES	420	400	600	500	83%
<b>TOTAL REVENUE</b>	<b>440</b>	<b>425</b>	<b>615</b>	<b>515</b>	
5014 EDUCATION	0	600	600	600	100%
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>600</b>	<b>600</b>	<b>600</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>440</b>	<b>-175</b>	<b>15</b>	<b>-85</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>4,466</b>	<b>4,906</b>	<b>4,906</b>	<b>4,731</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>4,906</b>	<b>4,731</b>	<b>4,921</b>	<b>4,646</b>	

# Historical Society

60

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3001 REAL ESTATE TAX COLLECTION	6,217	6,200	6,200	6,200	100%
3002 MOBILE HOME TAX COLLECTION	4		0		#DIV/0!
<b>TOTAL REVENUE</b>	<b>6,221</b>	<b>6,200</b>	<b>6,200</b>	<b>6,200</b>	
5500 DISTRIBUTION	6,221	6,200	6,200	6,200	100%
<b>TOTAL EXPENSES</b>	<b>6,221</b>	<b>6,200</b>	<b>6,200</b>	<b>6,200</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>#DIV/0!</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# Extension

61

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3001 REAL ESTATE TAX COLLECTION	74,985	75,000	75,000	75,000	100%
3002 MOBILE HOME TAX COLLECTION	43		0		#DIV/0!
<b>TOTAL REVENUE</b>	<b>75,028</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	
5500 TAX BUYER REIMBURSEMENT	75,028	75,000	75,000	75,000	100%
<b>TOTAL EXPENSES</b>	<b>75,028</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# Tax Redemption Fund

62

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED			0		#DIV/0!
3264 REDEMPTION INCOME	270,828	320,000	260,000	320,000	123%
<b>TOTAL REVENUE</b>	<b>270,828</b>	<b>320,000</b>	<b>260,000</b>	<b>320,000</b>	
5435 TRAN TO 11-3283 GEN FD-INT					
8531 TAX BUYER REIMBURSEMENT	260,946	320,000	270,000	300,000	111%
8541 REDEMPTION FILING FEES	9,529	8,000	6,500	8,000	123%
8544 OVERPAYMENTS/REIMBURSE	353	250		250	#DIV/0!
<b>TOTAL EXPENSES</b>	<b>270,828</b>	<b>328,250</b>	<b>276,500</b>	<b>308,250</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>0</b>	<b>-8,250</b>	<b>-16,500</b>	<b>11,750</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>629</b>	<b>629</b>	<b>629</b>	<b>-7,621</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>629</b>	<b>-7,621</b>	<b>-15,871</b>	<b>4,129</b>	

# Death and Fetal Death Fees

63

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED					#DIV/0!
3265 DEATH FEES	4,560	5,500	4,000	5,000	125%
<b>TOTAL REVENUE</b>	<b>4,560</b>	<b>5,500</b>	<b>4,000</b>	<b>5,000</b>	
5435 TRAN TO 11-3284 GEN FD-INT					
8532 FEES DISBURSEMENT	4,308	5,600	4,000	5,000	125%
<b>TOTAL EXPENSES</b>	<b>4,308</b>	<b>5,600</b>	<b>4,000</b>	<b>5,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>252</b>	<b>-100</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>320</b>	<b>572</b>	<b>572</b>	<b>472</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>572</b>	<b>472</b>	<b>572</b>	<b>472</b>	

# Clerk and Recorders Fees

64

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED					#DIV/0!
3266 RECORDER FEES(COUNTER SALES)	22,702	28,000	26,000	26,000	100%
3291 RECORDING DEPOSITS	69,553	70,000	70,000	70,000	100%
3292 DEED STAMPS	105,839	113,000	115,000	113,000	98%
3293 RHSP	22,428	21,000	22,000	21,000	95%
3294 GIS RESOLUTION FEES	29,725	45,000	53,000	45,000	85%
3295 RECORDING AUTOMATION FEES	17,430	16,500	17,000	16,500	97%
3296 VITALS	8,014	8,500	8,000	8,000	100%
3297 VITAL RESOLUTION FEES	2,610	2,800	2,800	2,800	100%
3298 DOMESTIC VIOLENCE FEES	411	300	300	300	100%
3299 MISC FEES	2,494	2,200	2,700	2,500	93%
<b>TOTAL REVENUE</b>	<b>281,206</b>	<b>307,300</b>	<b>316,800</b>	<b>305,100</b>	
5041 DEED STAMP EXP	13,117	68,000	57,500	68,000	118%
5266 TRANS GEN FUND--COUNTER SALES	21,924	28,000	26,000	28,000	108%
5291 TRANS GEN FUND--RECORDING DEP	69,663	70,000	70,000	70,000	100%
5292 TRANS GEN FUND--DEED STAMPS	85,919	34,800	57,500	35,000	61%
5293 RHSP	22,500	21,000	22,000	21,000	95%
5294 TRANS TO GIS RESOLUTION	29,813	45,000	53,000	45,000	85%
5295 RECORDING AUTOMATION	17,480	16,500	17,000	16,500	97%
5296 TRANS GEN FUND--VITALS	8,013	8,500	8,000	8,000	100%
5297 TRANS TO VITAL RESOLUTION	2,605	2,800	2,800	2,800	100%
5298 DOMESTIC VIOLENCE	400	300	300	300	100%
5299 TRANS GEN FUND--MISC FEES	2,558		2,700		0%
5435 TRAN TO 11-3285 GEN FD-INT			0		#DIV/0!
<b>TOTAL EXPENSES</b>	<b>273,992</b>	<b>294,900</b>	<b>316,800</b>	<b>294,600</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>7,214</b>	<b>12,400</b>	<b>0</b>	<b>10,500</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>34,944</b>	<b>42,158</b>	<b>42,158</b>	<b>54,558</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>42,158</b>	<b>54,558</b>	<b>42,158</b>	<b>65,058</b>	<b>Fund Bal 22%</b>

# Sheriff's Fee

66

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	-	5	5	5	100%
3268 SHERIFF'S FEES	47,913	36,000	36,000	36,000	100%
<b>TOTAL REVENUE</b>	<b>47,913</b>	<b>36,005</b>	<b>36,005</b>	<b>36,005</b>	
8534 FEES TO GENERAL FUND	44,731	35,000	35,000	35,000	100%
<b>TOTAL EXPENSES</b>	<b>44,731</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>3,182</b>	<b>1,005</b>	<b>1,005</b>	<b>1,005</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>145</b>	<b>3,327</b>	<b>3,327</b>	<b>4,332</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>3,327</b>	<b>4,332</b>	<b>4,332</b>	<b>5,337</b>	

# Prisoner Commissary

67

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED					#DIV/0!
3269 MONEY RECEIVED	20,182	15,000	25,000	22,000	88%
<b>TOTAL REVENUE</b>	<b>20,182</b>	<b>15,000</b>	<b>25,000</b>	<b>22,000</b>	
8535 COMMISSARY EXPENSES	14,465	18,000	25,000	22,000	88%
<b>TOTAL EXPENSES</b>	<b>14,465</b>	<b>18,000</b>	<b>25,000</b>	<b>22,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>5,716</b>	<b>-3,000</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>2,283</b>	<b>7,999</b>	<b>7,999</b>	<b>4,999</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>7,999</b>	<b>4,999</b>	<b>7,999</b>	<b>4,999</b>	

# Sheriff Trust Account

68

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	2	2	0	2	#DIV/0!
3270 SHERIFF SALE AND BOND FEE	17,618	20,000	40,000	30,000	75%
<b>TOTAL REVENUE</b>	<b>17,620</b>	<b>20,002</b>	<b>40,000</b>	<b>30,002</b>	
8536 SALE AND BOND DISBURESMENT	17,418	20,000	40,000	30,000	75%
<b>TOTAL EXPENSES</b>	<b>17,418</b>	<b>20,000</b>	<b>40,000</b>	<b>30,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>202</b>	<b>2</b>	<b>0</b>	<b>2</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>5,562</b>	<b>5,764</b>	<b>5,764</b>	<b>5,766</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>5,764</b>	<b>5,766</b>	<b>5,764</b>	<b>5,768</b>	

# Trustee

69

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3271 TRUSTEE PROPERTIES SALE	2,611		0		#DIV/0!
<b>TOTAL REVENUE</b>	<u>2,611</u>	<u>0</u>	<u>0</u>	<u>0</u>	
8537 TAX SALE DISBURSEMENTS	1,911		0		#DIV/0!
<b>TOTAL EXPENSES</b>	<u>1,911</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	700	0	0	0	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	0	700	700	700	
<b>FUND BALANCE, END OF YEAR</b>	<u>700</u>	<u>700</u>	<u>700</u>	<u>700</u>	

# Probation Restitution

70

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED			0	0	#DIV/0!
3273 RESTITUTION FEE	0		100	0	0%
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>	
8539 RESTITUTION DISBURSEMENT	49	0	600	372	62%
<b>TOTAL EXPENSES</b>	<b>49</b>	<b>0</b>	<b>600</b>	<b>372</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-49</b>	<b>0</b>	<b>-500</b>	<b>-372</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>421</b>	<b>372</b>	<b>372</b>	<b>372</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>372</b>	<b>372</b>	<b>-128</b>	<b>0</b>	

# Marriage Fund

71

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED					#DIV/0!
3274 MARRIAGE FUND INCOME	180	200	200	200	100%
<b>TOTAL REVENUE</b>	<b>180</b>	<b>200</b>	<b>200</b>	<b>200</b>	
8540 MARRIAGE FUND DISBURSEMENT	390	200	200	200	100%
<b>TOTAL EXPENSES</b>	<b>390</b>	<b>200</b>	<b>200</b>	<b>200</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-210</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>1,669</b>	<b>1,459</b>	<b>1,459</b>	<b>1,459</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>1,459</b>	<b>1,459</b>	<b>1,459</b>	<b>1,459</b>	

## Coroner Fees

72

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED	74	100	10	100	1000%
3140 CORONER FEES	7,654	3,800	4,000	4,000	100%
<b>TOTAL REVENUE</b>	<b>7,728</b>	<b>3,900</b>	<b>4,010</b>	<b>4,100</b>	
5510 DISBURSEMENTS	0	2,000	2,000	2,000	100%
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>7,728</b>	<b>1,900</b>	<b>2,010</b>	<b>2,100</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>13,791</b>	<b>21,519</b>	<b>21,519</b>	<b>23,419</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>21,519</b>	<b>23,419</b>	<b>23,529</b>	<b>25,519</b>	

**K-9**

**73**

<b>Item</b>	<b>Actual Year Ended November 30, 2017</b>	<b>Estimated Year Ending November 30, 2018</b>	<b>Budget Year Ending Appropriation 2018</b>	<b>Budget Year Ending Appropriation 2019</b>	<b>Percent Inc./Dec. 2018 to 2019</b>
3027 INTEREST EARNED	0	1		1	#DIV/0!
3330 K-9 RECIEPTS	100	300	500	500	
3325 GRANT REIMBURSEMENTS			0		#DIV/0!
<b>TOTAL REVENUE</b>	<b>100</b>	<b>301</b>	<b>500</b>	<b>501</b>	
5510 K-9 EXPENSE	451	600	600	600	100%
<b>TOTAL EXPENSES</b>	<b>451</b>	<b>600</b>	<b>600</b>	<b>600</b>	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>-351</b>	<b>-299</b>	<b>-100</b>	<b>-99</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>2,505</b>	<b>2,154</b>	<b>2,154</b>	<b>1,855</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>2,154</b>	<b>1,855</b>	<b>2,054</b>	<b>1,756</b>	

# Transportation Grant

74

Item	Actual Year Ended November 30, 2017	Estimated Year Ending November 30, 2018	Budget Year Ending Appropriation 2018	Budget Year Ending Appropriation 2019	Percent Inc./Dec. 2018 to 2019
3027 INTEREST EARNED				0	#DIV/0!
3310 PUBLIC TRANS. GRANT	225,627				#DIV/0!
3340 FEDERAL PUB. TRANS GRA.	10,815	300,000	300,000	315,000	105%
<b>TOTAL REVENUE</b>	<b>236,442</b>	<b>300,000</b>	<b>300,000</b>	<b>315,000</b>	
5510 DISBURSMENTS	236,442	300,000	300,000	315,000	105%
<b>TOTAL EXPENSES</b>	<b>236,442</b>	<b>300,000</b>	<b>300,000</b>	<b>315,000</b>	
<b>CHANGE IN FUND BALANCE (REV/EXP)</b>	0	0	0	0	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	0	0	0	0	
<b>FUND BALANCE, END OF YEAR</b>	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	28	50	10	50	#DIV/0!
3320 FAILURE TO APPEAR FEES	1,528	2,000	1,500	2,000	#DIV/0!
<b>TOTAL REVENUE</b>	<b>1,556</b>	<b>2,050</b>	<b>1,510</b>	<b>2,050</b>	
5506 DISBURSMENTS	-	-	-	-	0
<b>TOTAL EXPENSES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>IET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>1,556</b>	<b>2,050</b>	<b>1,510</b>	<b>2,050</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>6,214</b>	<b>7,770</b>	<b>7,770</b>	<b>9,820</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>7,770</b>	<b>9,820</b>	<b>9,280</b>	<b>11,870</b>	

# SEX OFFENDER REGISTRY FUND

76

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3027 INTEREST EARNED	0	1	-	1	#DIV/0!
3196 SEX OFFENDER REGISTRY	1,950	1,500	900	1,500	#DIV/0!
<b>TOTAL REVENUE</b>	<b>1,951</b>	<b>1,501</b>	<b>900</b>	<b>1,501</b>	
8538 CHECKS WRITTEN	1,140	2,000	2,000	2,000	#DIV/0!
<b>TOTAL EXPENSES</b>	<b>1,140</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	
<b>IET CHANGE IN FUND BALANCE (REV/EXP)</b>	<b>811</b>	<b>-499</b>	<b>-1,100</b>	<b>-499</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>1,712</b>	<b>2,523</b>	<b>2,523</b>	<b>2,024</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>2,523</b>	<b>2,024</b>	<b>1,423</b>	<b>1,525</b>	

# Veterans Assistance Commission

77

Item	Actual Year Ended November 30, 2016	Estimated Year Ending November 30, 2017	Budget Year Ending Appropriation 2017	Budget Year Ending Appropriation 2018	Percent Inc./Dec. 2017 to 2018
3001 REAL ESTATE TAX COLLECTION	-	44,800	44,800	44,800	#DIV/0!
<b>TOTAL REVENUE</b>		-	44,800	44,800	
5506 DISBURSMENTS	-	14,933	14,933	44,773	#DIV/0!
<b>TOTAL EXPENSES</b>		-	14,933	44,773	
<b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>	-	29,867	29,867	27	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	-	0	0	29,867	
<b>FUND BALANCE, END OF YEAR</b>	-	29,867	29,867	29,894	

WORKSHEET

DUES	1,606
PRINTING, SUPPLIES & POSTAGE	1,000
VETERAN WAGES (2 PT)	19,961
MILEAGE & TRAINING	1,966
VETERANS ASSISTANCE	16,500
TRANSPORTATION ASSISTANCE	2,000
EQUIPMENT	500
EQUIPMENT MAINTENANCE	240
ADMINISTRATIVE	1,000

SUBTOTAL - - - 44,773

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 16th day of November 15, A.D., 2018.

Ayes: 8  
Nays: 0  
Absent: 1

Kevin Reibel  
Chair, County Board

Mary P. Smel  
County Board Member

Will  
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., 2018 and ending on the 30th day of November, A.D., 2019.

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., 2018 and ending on the 30th day of November, A.D., 2019.

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

General County:	8--	
Corporate		990,000
Liability Insurance (including Unemployment Ins.)		137,000
Agriculture Co-op Extension		75,000
Historical Society		6,200
County Highway		370,000
Matching		185,000
County Bridge		185,000
Community Mental Health		355,000
County Health		10,000
Illinois Municipal Retirement		450,000
Federal Social Security		247,000
Senior Citizens		87,000
Veterans Assistance Commission		44,800
	Total	3,142,000
Ayes:	3	
Nays:	0	
Absent:	1	

Adopted and passed the foregoing tax levies by a roll call vote of the County Board of Carroll County, Illinois, on November 15, 2018.

*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.

	MAX LEVY	2018 Estimated Levy	2018 Estimated Rate	2017 Levy	2017 Rate	2016 Levy	2016 Rate	2015 Levy	2015 Rate	2014 Levy	2014 Rate	2013 Levy	2013 Rate	2012 Levy	2012 Rate	2011 Levy	2011 Rate
General	958,500	990,000	0.27887	950,000	0.27536	940,000	0.27633	940,000	0.27633	905,000	0.27508	880,000	0.27500	860,000	0.27830	858,692	0.27481
Liability Insurance		137,000	0.03859	137,000	0.03971	137,000	0.04027	167,000	0.04909	140,000	0.04255	215,000	0.06719	215,000	0.06825	212,000	0.06785
Agri. Co-op Ext.	106,500	75,000	0.02113	75,000	0.02174	75,000	0.02205	75,000	0.02205	75,000	0.02280	75,000	0.02344	75,000	0.02381	75,000	0.02400
Historical Society	7,100	6,200	0.00175	6,200	0.00180	6,200	0.00182	6,200	0.00182	6,200	0.00188	6,200	0.00194	6,200	0.00197	6,200	0.00198
Highway	355,000	370,000	0.10423	365,000	0.10580	355,000	0.10436	370,000	0.10877	350,000	0.10638	325,000	0.10156	320,000	0.10159	319,467	0.10224
Matching	177,500	185,000	0.05211	180,000	0.05217	175,000	0.05144	175,000	0.05144	170,000	0.05167	165,000	0.05156	160,000	0.05079	161,236	0.05160
Bridge	177,500	185,000	0.05211	180,000	0.05217	175,000	0.05144	175,000	0.05144	170,000	0.05167	165,000	0.05156	160,000	0.05079	161,236	0.05160
Mental Health	355,000	355,000	0.10000	345,000	0.10000	340,000	0.09995	339,000	0.09965	329,000	0.10000	320,000	0.10000	310,000	0.09841	319,467	0.10224
County Health	266,250	10,000	0.00282	10,000	0.00290	10,000	0.00294	10,000	0.00294	10,000	0.00304	36,500	0.01141	36,414	0.01156	36,414	0.01165
IMRF		450,000	0.12676	450,000	0.13043	430,000	0.12641	370,000	0.10877	370,000	0.11246	370,000	0.11563	365,000	0.11587	360,000	0.11521
Social Security		247,000	0.06958	247,000	0.07159	247,000	0.07261	247,000	0.07261	234,000	0.07112	232,000	0.07250	230,000	0.07302	230,000	0.07361
Senior Citizens	88,750	87,000	0.02451	85,000	0.02464	85,000	0.02499	83,000	0.02440	81,250	0.02470	75,000	0.02344	77,500	0.02460	80,000	0.02560
VAC	106,500	44,800	0.01262	44,800	0.01299												
Total		3,142,000	0.88507	3,075,000	0.89130	2,975,200	0.87461	2,957,200	0.86932	2,840,450	0.86336	2,864,700	0.89522	2,815,114	0.89369	2,819,712	0.90240
		102.18%		103.35%		100.61%		104.11%		99%		101.76%		99.84%		94.35%	
		355,000,000		345,000,000		340,175,000		340,175,000		329,000,000		320,000,000		315,000,000		312,467,465	

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%
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

Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total Levy	2,956,778	2,988,457	2,819,712	2,815,114	2,864,700	2,840,450	2,957,200	2,975,200	3,075,000	3,142,000
%Inc./Dec.	4.92%	1.07%	-5.65%	-0.16%	1.76%	-0.85%	4.11%	0.61%	3.35%	2.18%
Total Rate	0.80357	0.84625	0.90240	0.89369	0.89521875	0.863358663	0.869317263	0.874608657	0.891304348	0.885070423
EAV	367,955,010	353,141,114	312,467,465	315,000,000	320,000,000	329,000,000	340,175,000	340,175,000	355,000,000	

## Health Insurance

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.

### Health Insurance Premium Information

				New Rates	
6027 General Fund	268,279	259,646	301,175	257,246	85%
6027 Highway	42,880	49,485	49,596	57,976	117%
6027 Health Department	28,988	28,341	28,341	28,988	102%
	340,147	337,472	379,112	344,210	91%

### Reimbursement

Blue Cross		2018-2019	Premium	Employee	Employer	Employer
	Base	Per Emp./Mon.	Over Base	20%	80%	Per Emp./Year
	338.75	670.21	331.46	66.29	265.17	7,247.02
		653.35			603.92	

### 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%	128,959	100.00%
2019	57,963	103.00%	57,963	103.00%	57,963	103.00%	57,963	103.00%	18,000	102.86%	67,934	103.00%	55	100.00%	131,796	102.20%
2020			59,702	103.00%	59,702	103.00%			18,500	102.78%	69,972	103.00%	55	100.00%		
2021			61,493	103.00%	61,493	103.00%					72,071	103.00%				
2022			63,338	103.00%	63,338	103.00%					74,233	103.00%				

\*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 1<sup>st</sup> through November 30<sup>th</sup>. (Set by County Board per 55 I LCS 5/6-1001)

## **Grants**

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

## **Internal Control**

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

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

## **Investment**

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

## **Position Reclassifications**

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

## **Purchasing**

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

## **Revenues/Expenses**

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

## **Salaries and Fringe Benefits**

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

## **Capital Projects and Purchases**

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

## **User Fees**

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

**Carroll County Budget Process  
2018-19**

The Carroll County budget process is a year long event with the results of the final 2018-19 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
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**Step 1 Department Participation in Budget Preparation**

6/29/18	Adm	Issue budget request worksheets to department heads, etc.
7/27/18	Dept. Heads	Return budget request worksheets to Administrator
8/8/18	Treasurer/Adm	August revenues and expenses with budget to actual and general ledger to Administrator

Target Date	Responsibility	Task
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**Step 2 Review and Public Discussion**

8/16/18	Adm/Board	First Review of Budget by Board. Discussion of Budget set times with Departments for questions during next months meeting and set goals if needed
9/6/18 9/20/18 10/4/18	Board/Adm/Dept's	Additional meetings to go over budget and make changes and recommendations. Discuss and/or set tax rates.
10/10/18	Adm	Prepare final budget and send to Board
10/18/18	Board/Adm	Review final draft and make any last changes before public display.

**Step 3 County Board Review and Approval**

10/18/18	Adm	Deliver tentative budget document to County Clerk for public display (at least 15 days prior to November County Board meeting)
10/26/18	County Clerk	Notify paper of 105% notice (if necessary) (between 7 and 14 days prior to budget hearing)
11/15/18	County Board	Review, revise and act on the Budget and Levy Ordinance
No later than 12/28/2018	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.