

**CARROLL COUNTY, ILLINOIS**  
**Combined Budget and Appropriation Ordinance and Tax Levy**  
**for the year ending November 30, 2014**  
**Approved November 21, 2013**

County Board

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

Paul Hartman (District 1)  
Shawn Picolotti (District 1)  
Cheryl Cole (District 2)  
Ron Preston (District 2)

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

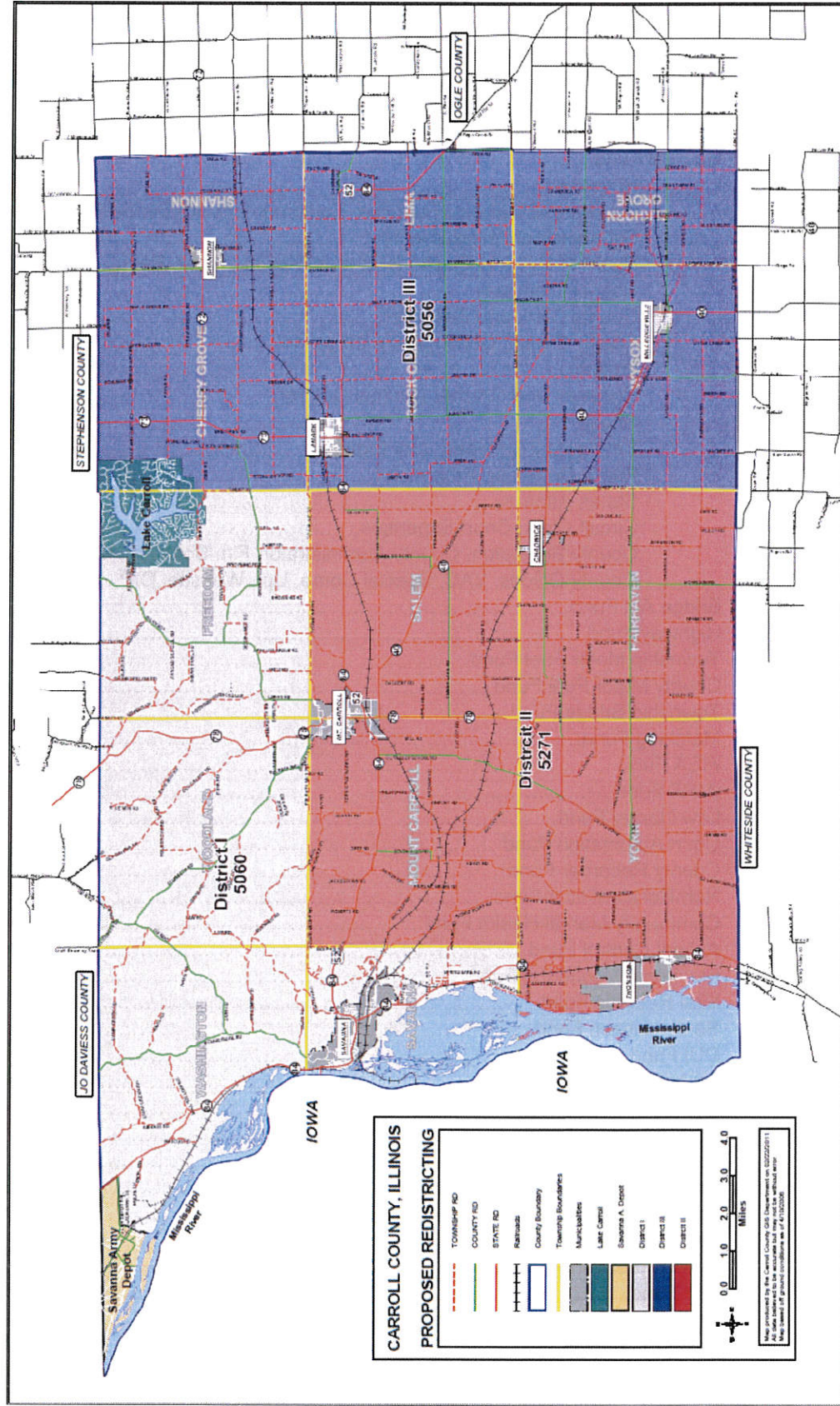
Elected Officials

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

Appointed Department Heads

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





## Table of Content

|   | Page |
|---|------|
| Introduction.....   | 6    |
| Organizational Structure Chart.....                             | 7    |
| Combined Budget and Appropriation Ordinance.....                | 8    |
| Appropriations .....  | 8    |
| General Fund.....   | 10   |
| Revenues.....   | 12   |
| Courthouse Upkeep, Supplies, Equipment, Board Services.....     | 14   |
| Supervisor of Assessments.....                                  | 15   |
| Board of Review, Elections, Bonds, Regist., Audit, Reim.....    | 16   |
| County Treasurer.....   | 17   |
| County Clerk and Recorder.....                                  | 19   |
| Capital Equip., Contingency, Litigation.....                    | 20   |
| Zoning.....   | 21   |
| Coroner, Dog Catcher (Animal Control).....                      | 22   |
| Sheriff.....  | 23   |
| Emergency Services, Jury Expense.....                           | 26   |
| Public Defender, Probation.....                                 | 27   |
| States Attorney.....  | 29   |
| Circuit Clerk, Court Expenses.....                              | 30   |
| County Education, County Administrator, Fin. Software, Misc.... | 31   |
| County Offices, VAC, Special Comp. Up., Website, CIP.....       | 32   |
| Bridge Aid Fund.....  | 33   |
| Highway Fund.....   | 34   |
| Township Motor Fuel Fund.....                                   | 36   |
| County Motor Fuel Fund.....                                     | 37   |
| Township Bridge Fund.....                                       | 38   |
| Matching Fund.....  | 39   |
| FICA Fund.....  | 40   |
| IMRF Fund.....  | 41   |
| Law Library Fund.....   | 42   |
| Court Automation Fund.....                                      | 43   |
| County Recorder Fund.....                                       | 44   |
| Non-Resident Heir Fund.....                                     | 45   |
| Community Mental Health Fund.....                               | 46   |
| Animal Control Fund.....  | 47   |
| Electronic Monitoring Fund.....                                 | 48   |
| Vital Records Fund.....   | 49   |
| Senior Citizen Fund.....  | 50   |
| DUI Fund.....   | 51   |
| Probation Services Fund.....                                    | 52   |
| Liability Fund.....   | 53   |
| Payroll Escrow Fund.....  | 54   |
| Payroll Fund.....   | 55   |
| Public Safety Fund.....   | 56   |
| Treasurer Fee Fund.....   | 57   |
| Tax Sale Automation Fund.....                                   | 58   |
| Hotel Motel Fund.....   | 59   |
| 911 Fund.....   | 60   |
| Drug Fines Fund.....  | 61   |
| Court Security Fund.....  | 62   |



|   |     |
|---|-----|
| GIS Fund.....   | 63  |
| Task Force Fund.....                                  | 64  |
| Rental Housing Fund.....                              | 65  |
| Document Storage Fund.....                            | 66  |
| States Attorney Continuing Education Fund.....        | 67  |
| Child Support Fee Fund.....                           | 68  |
| Circuit Clerk Fund.....                               | 69  |
| GIS Resolution Fund.....                              | 70  |
| VOCA Fund.....  | 71  |
| Health Department Fund.....                           | 72  |
| Grants Fund.....                                      | 74  |
| Pet Population Control Fund.....                      | 75  |
| Circuit Clerk Operations and Administration Fund..... | 76  |
| Squad Car Acquisition and Maintenance Fund.....       | 77  |
| Victims Impact Fund.....                              | 78  |
| Historical Society.....                               | 79  |
| Extension.....  | 80  |
| Tax Redemption Fund.....                              | 81  |
| Death and Fetal Death Fees Fund.....                  | 82  |
| Clerk and Records Fees Fund.....                      | 83  |
| Inheritance Tax Fund.....                             | 84  |
| Sheriff's Fee Fund.....                               | 85  |
| Prisoner Commissary Fund.....                         | 86  |
| Sheriff's Trust Account Fund.....                     | 87  |
| Trustee.....  | 88  |
| Probation Restitution Fund.....                       | 89  |
| Marriage Fund.....                                    | 90  |
| Coroner Fees.....                                     | 91  |
| Transportation Grant Fund.....                        | 92  |
| Tax Collection Fund.....                              | 93  |
| Five Year Capital Plan.....                           | 94  |
| Adoption of Budget.....                               | 97  |
| Tax Levy Resolution .....                             | 98  |
| Levy Sources Defined.....                             | 99  |
| Tax Levy Worksheet.....                               | 101 |
| Tax Levy Rate History.....                            | 102 |
| Employee Information.....                             | 103 |
| Elected Officials Salary.....                         | 105 |
| Carroll County Budget Policies.....                   | 106 |
| Budget Process Calendar.....                          | 111 |

## 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, 2013 to November 30, 2014.

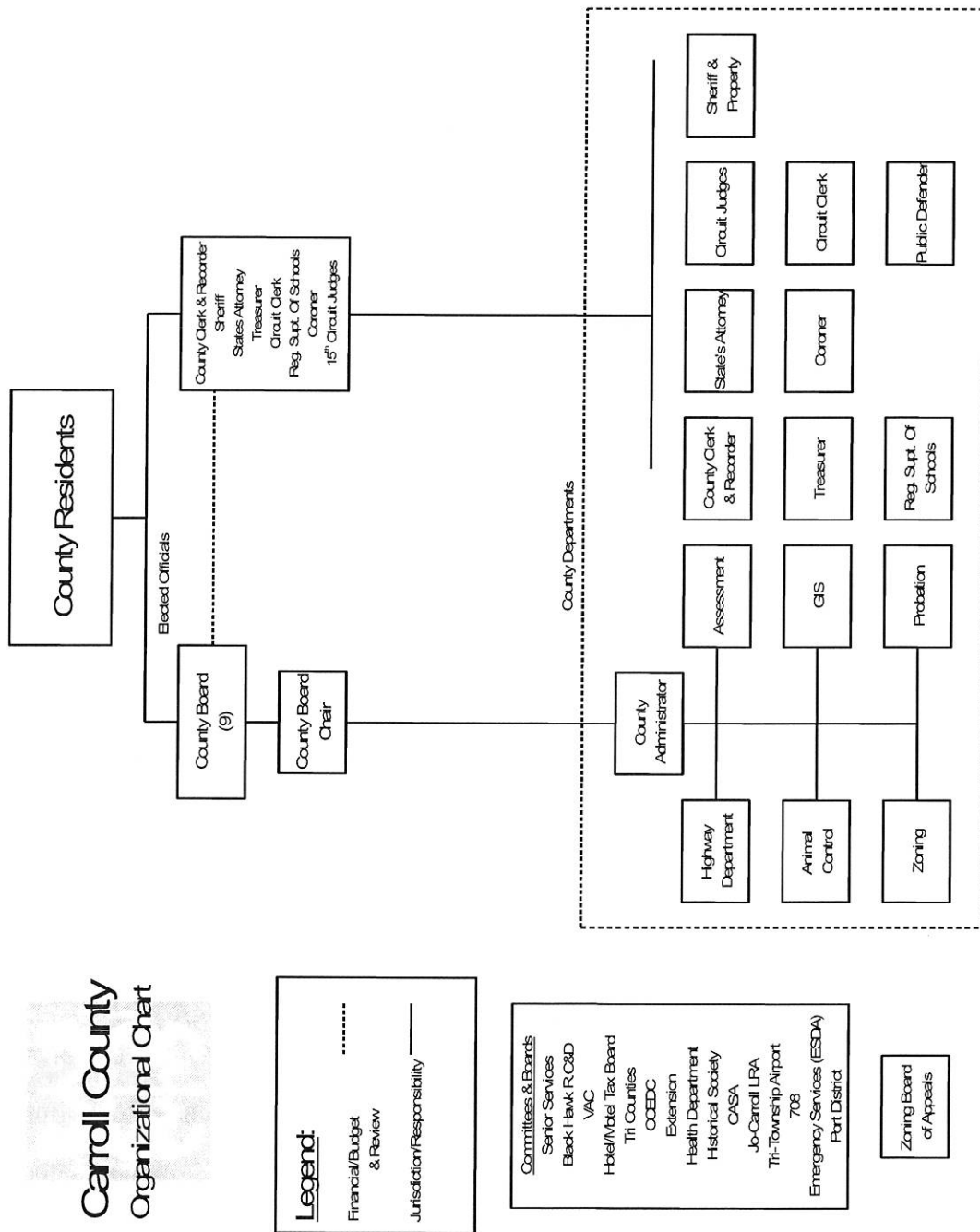
### Combined Budget and Appropriations Ordinance

All funds being appropriated by the County are listed by fund starting on page 8. The budget by fund is then broken out listing revenues and expenses that are anticipated for the fiscal year. Currently Carroll County has sixty funds making up the full County Budget and can be found between pages 8 and 97. The Budget as presented is in a modified accrual format.

### Tax Levy Resolution

Funds needed by the County as planned for in this budget from property taxes, will be approved and levied through a resolution on page 98. Each levy is limited by State Statute and if the combined total aggregate levy exceeds an increase of 5% or more then a Truth in Taxation Hearing is required. The 2013 Tax levy resolution as presented will not exceed this threshold.

# Carroll County Organizational Chart





## Combined Budget and Appropriation Ordinance

### Section One: Appropriations

Be it ordained by the County Board of Carroll County, Illinois, that there shall be and there is hereby appropriated the following amounts from taxes and other funds received into said County Treasury for the purposes herein specified for the fiscal year December 1, 2013, through November 30, 2014.

| Fund   | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Appropriation<br>2013 | Appropriation<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|--|--|--|-----------------------|-----------------------|---|
| 11 General County                            | 3,417,996                                    | 3,484,861  | 3,657,785             | 3,776,478             | 103%                                    |
| 13 Bridge Aid                                | 1,276,598                                    | 666,000  | 669,000               | 1,005,000             | 150%                                    |
| 14 County Highway                            | 1,045,514                                    | 889,491  | 955,746               | 957,284               | 100%                                    |
| 15 Township Motor Fuel                       | 883,938                                      | 728,000  | 728,000               | 728,000               | 100%                                    |
| 16 County Motor Fuel                         | 469,325                                      | 628,058  | 725,058               | 682,760               | 94%                                     |
| 17 TWP County Bridge                         | 146,381                                      | 75,638   | 240,000               | 215,000               | 90%                                     |
| 18 Matching                                  | 176,614                                      | 443,300  | 813,000               | 508,000               | 62%                                     |
| 19 Social Security                           | 226,818                                      | 212,957  | 212,957               | 234,541               | 110%                                    |
| 20 Illinois Municipal Retirement             | 374,248                                      | 390,471  | 395,878               | 390,522               | 99%                                     |
| 21 Law Library                               | 4,455  | 3,000  | 3,500                 | 3,000                 | 86%                                     |
| 22 Court Automation                          | 12,554                                       | 12,335   | 11,407                | 11,407                | 100%                                    |
| 23 County Recorder's Automation              | 16,797                                       | 27,400   | 35,500                | 34,000                | 96%                                     |
| 24 Non Resident Heir                         | 37   | 10761  | 37                    | 9500                  | 25676%                                  |
| 26 Community Mental Health                   | 314,538                                      | 310,318  | 310,318               | 320,320               | 103%                                    |
| 27 Animal Control                            | 7,430  | 17,563   | 18,490                | 5,900                 | 32%                                     |
| 28 Electronic Monitoring                     | 0  | 0  | 0                     | 0                     | #DIV/0!                                 |
| 29 Vital Records Automation                  | 838  | 700  | 1,500                 | 4,000                 | 267%                                    |
| 30 Senior Citizens Fund                      | 80,088                                       | 77,447   | 77,447                | 75,000                | 97%                                     |
| 31 DUI Enforcement Equipment                 | 101  | 14,000   | 14,000                | 5,000                 | 36%                                     |
| 32 Probation Service Fee                     | 17,978                                       | 15,539   | 21,000                | 23,500                | 112%                                    |
| 34 Liability Insurance                       | 110,913                                      | 121,625  | 121,625               | 135,625               | 112%                                    |
| 35 Payroll Escrow                            | 0  | 0  | 0                     | 0                     | #DIV/0!                                 |
| 36 Payroll                                   | 0  | 0  | 0                     | 0                     | #DIV/0!                                 |
| 37 Public Safety Tax                         | 301,435                                      | 280,000  | 280,000               | 305,000               | 109%                                    |
| 38 Treasurer Fee                             | -  | 0  | 0                     | 0                     | #DIV/0!                                 |
| 39 Tax Sale Automation                       | 1,276  | 1,500  | 5,000                 | 5,000                 | 100%                                    |
| 40 Tourism Promotion (Hotel Motel)           | 44,376                                       | 39,777   | 42,000                | 34,225                | 81%                                     |
| 41 911 Fund                                  | 229,020                                      | 211,866  | 213,300               | 188,060               | 88%                                     |
| 42 Drug Fines                                | 1904.04                                      | 3000   | 3000                  | 3000                  | 100%                                    |
| 43 Court Security Fee                        | 20,975                                       | 43,000   | 45,724                | 52,224                | 114%                                    |
| 44 Geographic Information Systems            | 48,912                                       | 48,544   | 52,776                | 61,153                | 116%                                    |
| 45 States Attorney Task Force                | 4,686  | 8,132  | 18,099                | 15,607                | 86%                                     |
| 46 Rental Housing                            | 28053  | 21948  | 21948                 | 24000                 | 109%                                    |
| 47 Document Storage Fee                      | 7,617  | 9,718  | 12,215                | 12,219                | 100%                                    |
| 48 States Attorney Continuing Ed. Resolution | 7  | 0  | 0                     | 0                     | #DIV/0!                                 |
| 49 Maint. and Child Support Collection       | 7,508  | 18,228   | 18,227                | 15,078                | 83%                                     |

|    |                                       |                   |                   |                   |                   |         |
|----|---------------------------------------|-------------------|-------------------|-------------------|-------------------|---------|
| 50 | Circuit Clerk                         | 556,395           | 573,000           | 573,000           | 610,000           | 106%    |
| 52 | GIS Resolution Fee                    | 35,000            | 35,000            | 35,000            | 36,000            | 103%    |
| 53 | States Attorney VOCA                  | 7,329             | 14,000            | 18,035            | 18,035            | 100%    |
| 54 | County Health                         | 369,234           | 409,864           | 442,526           | 409,111           | 92%     |
| 55 | Grants Fund                           | 313,964           | 0                 | 0                 | 0                 | #DIV/0! |
| 56 | Pet Population Control                | 1,311             | 2,000             | 2,000             | 2,000             | 100%    |
| 57 | Circuit Clerk Operation and Adm.      | 200               | 0                 | 0                 | 0                 | #DIV/0! |
| 58 | Squad Car Acq. And Maint.             | 0                 | 0                 | 0                 | 4,000             | #DIV/0! |
| 59 | Victims Impact                        | 0                 | 0                 | 1,000             | 2,000             | 200%    |
| 62 | Tax Redemption                        | 383,270           | 263,350           | 400,005           | 267,500           | 67%     |
| 63 | Death & Fetal Death Fees              | 2,950             | 3,000             | 1,900             | 3,752             | 197%    |
| 64 | Clerk and Records Fee                 | 302,032           | 320,470           | 314,450           | 314,450           | 100%    |
| 65 | Inheritance Tax                       | 329,468           | 0                 | 0                 | 0                 | #DIV/0! |
| 66 | Sheriff's Fees                        | 58,515            | 50,000            | 35,000            | 50,000            | 143%    |
| 67 | Prisoner Commissary                   | 13,537            | 19,000            | 20,000            | 20,000            | 100%    |
| 68 | Sheriff Trust Account                 | 170,705           | 100,000           | 100,000           | 100,000           | 100%    |
| 70 | Probation Restitution                 | 4,197             | 0                 | 2,100             | 0                 | 0%      |
| 71 | Marriage                              | 21                | 0                 | 0                 | 0                 | #DIV/0! |
| 72 | Coroners Fees                         |                   |                   |                   | 2,000             |         |
| 74 | Transportation Grant                  |                   |                   |                   | 200,000           |         |
| 90 | Tax Collection                        | 0                 | 0                 | 0                 | 0                 | #DIV/0! |
|    | County Historical Society             | 6,115             | 6,189             | 6,189             | 6,200             | 100%    |
|    | County Agricultural Extension Service | 92,000            | 91,815            | 91,815            | 82,642            | 90%     |
|    |                                       | <b>11,925,175</b> | <b>10,702,865</b> | <b>11,767,558</b> | <b>11,968,092</b> |         |

**Less Interfund Transfers Out**

|                      |                                     |                  |                  |                  |                  |         |
|----------------------|-------------------------------------|------------------|------------------|------------------|------------------|---------|
| 11                   | General County                      | 115,000          | 50,000           | 50,000           | 10,000           | 20%     |
| 19                   | Social Security                     | 14,433           | 14,500           | 14,500           | 16,342           | 113%    |
| 20                   | Illinois Municipal Retirement       | 22,576           | 22,576           | 22,576           | 25,561           | 113%    |
| 22                   | Court Automation                    | 0                | 0                | 795              | 795              | 100%    |
| 23                   | County Recorder's Automation        | 0                | 6,000            | 10,000           | 10,000           | 100%    |
| 32                   | Probation Service Fee               | 7,949            | 7,739            | 10,000           | 17,500           | 175%    |
| 34                   | Liability Fund                      | 10,000           | 10,000           | 10,000           | 10,000           |         |
| 37                   | Public Safety Tax                   | 290,000          | 280,000          | 280,000          | 280,000          | 100%    |
| 40                   | Tourism Promotion (Hotel Motel)     | 1,272            | 1,126            | 1,300            | 1,225            | 94%     |
| 41                   | 911 Fund                            | 103,245          | 71,882           | 71,800           | 56,060           | 78%     |
| 45                   | States Attorney Task Force          | 3,379            | 3,132            | 5,099            | 4,607            | 90%     |
| 49                   | Maint. and Child Support Collection | 3,738            | 3,128            | 3,127            | 3,128            | 100%    |
| 50                   | Circuit Clerk                       | 0                | 3,000            | 3,000            | 40,000           | 1333%   |
| 52                   | GIS Resolution Fee                  | 35,000           | 35,000           | 35,000           | 36,000           | 103%    |
| 57                   | Circuit Clk. Oper. & Admin.         | 0                | 0                | 0                | 0                | #DIV/0! |
| 58                   | Squad Car Acquisition and Maint.    | 0                | 0                | 0                | 4,000            | #DIV/0! |
| 62                   | Tax Redemption                      | 375,785          | 256,400          | 392,000          | 260,000          | 66%     |
| 64                   | Clerk and Recorder Fees             | 251,882          | 266,090          | 262,590          | 262,590          | 100%    |
| <b>Transfers Out</b> |                                     | <b>1,234,259</b> | <b>1,030,573</b> | <b>1,171,787</b> | <b>1,037,808</b> |         |

|                           |                   |                  |                   |                   |
|---------------------------|-------------------|------------------|-------------------|-------------------|
| <b>Net appropriations</b> | <b>10,690,916</b> | <b>9,672,293</b> | <b>10,595,771</b> | <b>10,930,284</b> |
|---------------------------|-------------------|------------------|-------------------|-------------------|

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

## Section Two: Budget By Funds

### General Fund Description and Summary

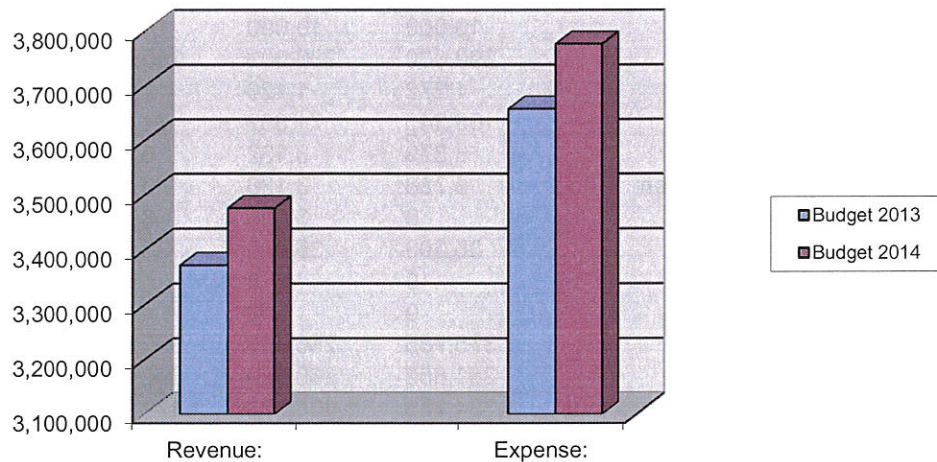
The General Fund accounts for several County Departments and services provided by the County. Operational funds, in full or in part, for the County Clerk and Recorder, Treasurer, Administration, County Board, Zoning, Supervisor of Assessments, Sheriff, Circuit Clerk, Animal Control, Coroner, Judicial,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

For the first time in several years the revenues from most of the major sources appear to be leveling off or showing signs of improving. The general fund is able to maintain a fund balance of just above the 20 to 30 percent recommended by the auditors.

Summary for Budget Year Ending November 30, 2013:

|          | <u>Budget 2013</u> | <u>Budget 2014</u> |
|----------|--------------------|--------------------|
| Revenue: | 3,372,092          | 3,475,826          |
| Expense: | 3,657,785          | 3,776,478          |

### General Fund Budget Comparison



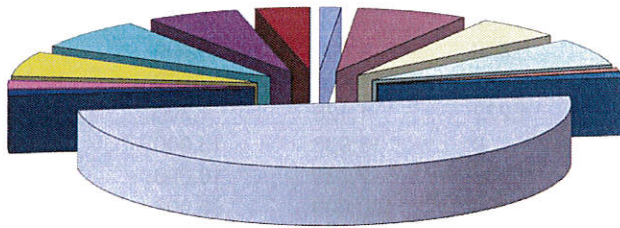


Full-Time Salaries---Defined as those that receive retirement benefits including overtime wages.

|                    | Budget 2013      | Budget 2014      |
|--------------------|------------------|------------------|
| Courthouse         | 28,251           | 29,081           |
| Assessment         | 145,840          | 152,519          |
| Treasurer          | 113,474          | 116,511          |
| Clerk and Recorder | 138,499          | 142,287          |
| Zoning             | 29,802           | 0                |
| Coroner            | 15,000           | 15,500           |
| Animal Control     | 27,636           | 28,450           |
| Sheriff            | 1,051,025        | 1,048,314        |
| Emergency Services | 26,511           | 27,306           |
| Public Defender    | 42,186           | 43,452           |
| Probation          | 126,349          | 130,139          |
| States Attorney    | 209,068          | 159,381          |
| Circuit Clerk      | 125,038          | 127,759          |
| Administrator      | 72,448           | 74,621           |
|                    | <u>2,151,126</u> | <u>2,095,318</u> |

|  |
|--|
| Precent Salary Increase General Fund<br>Non-Union and Un-Negotiated Union<br>3.00% |
|--|

Salaries 2010



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

## General Fund Revenues

11

| Item                                 | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|--------------------------------------|--|--|---|---|---|
| 3001 REAL ESTATE TAX COLLECTION      | 858,847                                      | 860,000  | 860,000                                       | 880,000                                       | 102%                                    |
| 3002 MOBILE HOME TAX COLLECTION      | 668  | 800  | 800   | 800   | 100%                                    |
| 3003 PERSONAL PROPERTY REPLACEMENT   | 106,142                                      | 138,941  | 138,941                                       | 140,000                                       | 101%                                    |
| 3005 FEES-TREASURERS                 | 5,462  | 4,500  | 4,500   | 4,500   | 100%                                    |
| 3008 STATES ATTORNEY REIMBURSEMENT   | 104,006                                      | 113,460  | 132,371                                       | 113,000                                       | 85%                                     |
| 3009 STATE-GRANTS IN AID             | 37,711                                       | 35,000   | 48,000  | 48,000  | 100%                                    |
| 3010 STATE-PROB SALARY SUBSIDY       | 8,720  | 6,000  | 8,000   | 8,000   | 100%                                    |
| 3011 STATE SOA SALARY REIM           | 23,808                                       | 24,500   | 24,000  | 24,750  | 103%                                    |
| 3012 STATE ESDA FUND REIM            | 19,081                                       | 21,900   | 18,000  | 18,000  | 100%                                    |
| 3013 STATE INCOME TAXES              | 470,740                                      | 620,000  | 540,000                                       | 600,000                                       | 111%                                    |
| 3014 STATE ELEC JUDGE REIM           | 4,050  | 4,500  | 4,500   | 4,500   | 100%                                    |
| 3015 INHERITANCE TAX INCOME          | 19,345                                       | 0  | 0   | 0   | #DIV/0!                                 |
| 3016 STATES ATTORNEY FEES            | 4,811  | 5,000  | 5,000   | 5,000   | 100%                                    |
| 3017 FINES - CIRCUIT CLERK           | 65,769                                       | 77,000   | 77,000  | 77,000  | 100%                                    |
| 3018 PUBLIC DEFENDER INCOME          | 13,298                                       | 13,000   | 13,000  | 13,000  | 100%                                    |
| 3020 COUNTY 1% SALES TAX             | 109,065                                      | 100,000  | 94,000  | 95,000  | 101%                                    |
| 3021 COUNTY .25% SALES TAX           | 339,132                                      | 340,000  | 340,000                                       | 340,000                                       | 100%                                    |
| 3027 INTEREST EARNED                 | 5,002  | 3,500  | 5,000   | 5,000   | 100%                                    |
| 3029 TRANS FROM 49 & 50 - INT        | 743  | 1,200  | 3,130   | 3,200   | 102%                                    |
| 3030 INTEREST-CO COLL/DELINQ/INLIEU  | 1  | 50   | 50  | 50  | 100%                                    |
| 3031 ZONING & PERMIT INCOME          | 15,810                                       | 7,500  | 13,000  | 8,000   | 62%                                     |
| 3032 JUDICIAL FUND - RESOLUTIONS     | 2,935  | 3,100  | 3,000   | 3,000   | 100%                                    |
| 3034 EMPLOYEES INS REIMBURSEMENTS    | 6,517  | 9,500  | 8,000   | 8,000   | 100%                                    |
| 3036 MISCELLANEOUS INCOME            | 5,155  | 300  | 300   | 300   | 100%                                    |
| 3037 DELINQUENT TAXES - PENALTIES    | 54,414                                       | 49,950   | 55,000  | 55,000  | 100%                                    |
| 3040 ILEC - WORK RELEASE INCOME      | 3,206  | 11,700   | 1,500   | 2,000   | 133%                                    |
| 3042 SOA--NOTARY FEES-INCOME         | 5,660  | 4,500  | 5,000   | 5,000   | 100%                                    |
| 3043 CABLE TV FRANCHISE FEES         | 12,037                                       | 11,621   | 12,000  | 12,000  | 100%                                    |
| 3044 TRANSFER FROM TOUR5% TREAS FEE  | 1,272  | 1,126  | 1,300   | 1,225   | 94%                                     |
| 3046 CORPS OF ENGINEERS--CAUSEWAY    | 0  | 13,936   | 13,000  | 13,500  | 104%                                    |
| 3048 TRANSFER FROM PROB SERVICE FEE  | 7,949  | 7,739  | 10,000  | 10,000  | 100%                                    |
| 3052 STATE--LOCAL USE TAX            | 94,858                                       | 100,000  | 96,000  | 99,000  | 103%                                    |
| 3058 TRANSFER FROM PUB SAFETY TAX    | 290,000                                      | 280,000  | 280,000                                       | 280,000                                       | 100%                                    |
| 3059 FEES - TRANSFER STATION         | 6,728.19                                     | 6,500  | 6,500   | 6,500   | 100%                                    |
| 3061 FOREIGN SHERIFF FEES            | 345.43                                       | 400  | 400   | 400   | 100%                                    |
| 3067 JUDGE--PLACEMENT REIMBURSEMENT  | 0  | 200  | 500   | 500   | 100%                                    |
| 3069 JAIL TELEPHONE--COLLECT CALLS   | 0  | 0  | 10  | 1   | 10%                                     |
| 3075 CIR CL--ARRESTEE'S MEDICAL FEE  | 1,653  | 1,800  | 1,800   | 1,800   | 100%                                    |
| 3077 MULTI-TOWNSHIP--ASSESSING       | 31,398                                       | 31,365   | 31,365  | 35,679  | 114%                                    |
| 3078 TRANSFER FROM CHD. SUP. CIR CLK | 2,500  | 3,000  | 2,630   | 2,631   | 100%                                    |

| Item                                  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2012 to<br>2014 |
|---------------------------------------|--|--|---|---|---|
| 3080 TRANSFER FROM 911 WGE REIM DIS   | 76,716                                       | 52,800   | 51,000  | 40,000  | 78%                                     |
| 3083 MINOR HOUSING                    | 200  | 700  | 700   | 700   | 100%                                    |
| 3089 CIR CLERK--BLOOD TEST FEE        | -  | 50   | 50  | 50  | 100%                                    |
| 3090 SHERIFF--SS INCENTIVE PAYMENT    | 2,800  | 3,200  | 1,000   | 1,000   | 100%                                    |
| 3091 SHERIFF--HIREBACK                | 542  | 550  | 750   | 750   | 100%                                    |
| 3092 TRANSFER FROM 911 INS REIMB      | 11,339                                       | 9,300  | 11,000  | 8,000   | 73%                                     |
| 3100 TAX SALE INDEMNITY FEES          | 4,942  | 3,360  | 1,500   | 1,000   | 67%                                     |
| 3105 US FISH/WILDLIFE-REFUGE REV SH   | 2,905  | 3,000  | 3,000   | 3,000   | 0%                                      |
| 3106 INT FROM CIR CL-DEP TO GEN FD    | 3,404  | 3,411  | 3,200   | 3,200   | 100%                                    |
| 3137 TRAN FROM 48-5412 (INT)          | 7  | 0  | 0   | 0   | #DIV/0!                                 |
| 3215 CIR CLERK--GENERAL FEE-38.675%   | 29,833                                       | 36,704   | 27,000  | 30,000  | 111%                                    |
| 3216 CIR CLERK-MISC INCOME            | 7  | 500  | 500   | 500   | 100%                                    |
| 3218 CO CLERK--FEES                   | 208,577                                      | 210,000  | 220,890                                       | 220,890                                       | 100%                                    |
| 3219 SHERIFF--FEES                    | 56,106                                       | 57,918   | 45,000  | 48,000  | 107%                                    |
| 3220 CIRCUIT CLERK--FEES              | 92,589                                       | 85,000   | 95,000  | 95,000  | 100%                                    |
| 3230 COURTHOUSE POP MACHINE INC       | 1,988  | 2,000  | 1,700   | 1,700   | 100%                                    |
| 3236 TRANSFER OF A/P INTEREST         | 6  | 0  | 0   | 0   | #DIV/0!                                 |
| 3240 REIMB--PUBLIC DEFENDER SALARY    | 33,796                                       | 25,641   | 25,000  | 25,000  | 100%                                    |
| 3246 RIEM--EARLY VOTER                | 8,247  |  | 0   | 0   | #DIV/0!                                 |
| 3252 TRAN FRM ST ATTY CONT ED         | -  |  | 0   | 0   | #DIV/0!                                 |
| 3260 HIGHLAND C C -RENT-PTE           | 1,300  | 1,200  | 1,200   | 1,200   | 100%                                    |
| 3282 TRANS FROM PROB SER.-SALARY REIM | 5,000  | 5,000  | 5,000   | 7,500   | 150%                                    |
| 3283 TRAN FRM 62-5400 TAX REDEMP      | 7  | 0  | 5   | 0   |   |
| 3285 TRAN FRM 64-5400 CL/REC FEES     | 4,000  | 0  | 0   | 0   |   |
| 3301 TRANSFER FROM F23--CLERK SALARY  | 5,000  | 5,000  | 5,000   | 5,000   | 100%                                    |
| 3317 ASSESSOR/GIS WEBSITE             |  | 2,130  |   | 3,000   |   |
| TRANSFER FROM F23 FD--REC FEES        | 6,000  | 6,000  | 6,000   | 6,000   | 100%                                    |
| 3306 TRANSFER FROM LIABILITY FUND 34  | 10,000                                       | 10,000   | 10,000  | 10,000  | 100%                                    |
| TRANSFER FROM F50 CIR CLK             |  |  |   | 40,000  |   |
| 3371 TRANS--OTHER INTEREST EARNED     | 5  |  | 0   | 0   | #DIV/0!                                 |
| <b>TOTAL REVENUE</b>                  | <b>3,304,154</b>                             | <b>3,437,052</b>                                 | <b>3,372,092</b>                              | <b>3,475,826</b>                              |   |



# General Fund EXPENSES

11

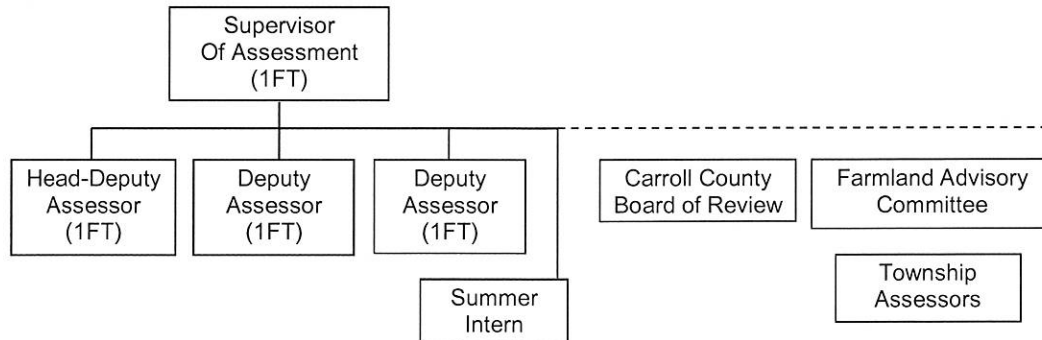
| Item                                       | Actual<br>Year Ended<br>November 30,<br>2,012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|--|---|--|---|---|---|
| <b>00</b>                                  |   |  |   |   |   |
| 5040 BANK SERVICE CHARGE                   | 0   | 0  | 0   | 0   |   |
| <b>01 COURTHOUSE UPKEEP</b>                |   |  |   |   |   |
| 5002 JANITOR                               | 27,112  | 27,651   | 27,651  | 28,481  | 103%                                    |
| 5003 REPAIRS & MAINTENANCE                 | 47,551  | 27,000   | 30,000  | 30,000  | 100%                                    |
| COURTHOUSE iFIBER LEASE                    |   | 0  | 4,200   | 7,200   | 171%                                    |
| HIGHWAY iFIBER LEASE                       |   | 0  | 700   | 1,200   | 171%                                    |
| 5004 UTILITIES--ELECTRICITY & WATER        | 57,595  | 52,000   | 56,000  | 56,000  | 100%                                    |
| 5005 UTILITIES--TELEPHONE                  | 27,628  | 31,000   | 26,500  | 26,500  | 100%                                    |
| 5006 UTILITIES--GAS                        | 5,067   | 6,000  | 13,000  | 13,000  | 100%                                    |
| 5008 CARPETING & COURTYARD                 | 0   | 500  | 1,000   | 1,000   | 100%                                    |
| 5026 HVAC MAINTENANCE CONTRACT             | 23,167  | 23,510   | 23,510  | 23,510  | 100%                                    |
| 5436 COURTHOUSE IMP-CIP TUCK POINT         | 2,062   | 20,000   | 20,000  | 20,000  | 100%                                    |
| COURTHOUSE IMP-CIP PHONE SYS               | 0   |  | 0   | 85,000  | #DIV/0!                                 |
| 5437 PART-TIME JANITOR                     | 6,416   | 7,500  | 12,296  | 12,665  | 103%                                    |
| 5438 JANITOR OVERTIME                      | 194   | 600  | 600   | 600   | 100%                                    |
| 6027 HEALTH/LIFE INSURANCE                 | 6,566   | 5,963  | 5,963   | 6,468   | 108%                                    |
| <b>DEPT. SUBTOTAL</b>                      | <b>203,356</b>                                | <b>201,724</b>                                   | <b>221,420</b>                                | <b>311,624</b>                                |   |
| <b>02 SUPPLIES AND RENTALS</b>             |   |  |   |   |   |
| 5319 RENTALS & LEASE                       | 5,889.90                                      | 7,000  | 9,000   | 9,000   | 100%                                    |
| 5323 PRINTING, SUPPLIES & POSTAGE          | 8,419.08                                      | 8,500  | 10,000  | 9,000   | 90%                                     |
| 5451 DEVENET LEASE                         | 15,923.00                                     | 21,231   | 21,231  | 21,231  | 100%                                    |
| <b>DEPT. SUBTOTAL</b>                      | <b>30,232</b>                                 | <b>36,731</b>                                    | <b>40,231</b>                                 | <b>39,231</b>                                 |   |
| <b>03 OFFICE EQUIPMENT AND MAINTENANCE</b> |   |  |   |   |   |
| 5025 OFFICE EQUIPMENT MAINTENANCE          | 7,066   | 5,000  | 8,000   | 8,000   | 100%                                    |
| <b>DEPT. SUBTOTAL</b>                      | <b>7,066</b>                                  | <b>5,000</b>                                     | <b>8,000</b>                                  | <b>8,000</b>                                  |   |
| <b>04 COUNTY BOARD SERVICIES</b>           |   |  |   |   |   |
| 5045 EQUIPMENT                             | 4,821   | 209  |   |   |   |
| 5320 PER DIEM ALLOWANCE                    | 9,050   | 18,000   | 24,000  | 24,000  | 100%                                    |
| 5422 TRAVEL, DUES & SUPPLIES               | 2,829   | 1,200  | 3,500   | 3,500   | 100%                                    |
| <b>DEPT. SUBTOTAL</b>                      | <b>11,879</b>                                 | <b>19,200</b>                                    | <b>27,500</b>                                 | <b>27,500</b>                                 |   |

# General Fund EXPENSES

11

| Item                                | Actual<br>Year Ended<br>November 30,<br>2,012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|-------------------------------------|---|--|---|---|---|
| <b>05 SUPERVISOR OF ASSESSMENTS</b> |   |  |   |   |   |
| 5009 CLERKHIRE SALARIES             | 84,139  | 85,940   | 85,940  | 88,519  | 103%                                    |
| 5012 TRAVEL                         | 4,119   | 3,600  | 5,000   | 6,000   | 120%                                    |
| 5014 EDUCATION                      | 980   | 800  | 1,800   | 1,500   | 83%                                     |
| 5017 INDUSTRIAL APPRAISAL CONTRACT  | 1,250   | 0  | 3,000   | 2,500   | 83%                                     |
| 5018 FARMLAND ADVISORY COM          | 240   | 241  | 250   | 250   | 100%                                    |
| 5024 DUES                           | 345   | 345  | 350   | 350   | 100%                                    |
| 5027 APPRAISAL SOFTWARE             | 10,700  | 10,700   | 11,000  | 11,500  | 105%                                    |
| ASSESSOR/GIS WEB                    |   | 2,485  | 2,485   | 2,000   | 80%                                     |
| 5310 SALARY--SOA                    | 48,145  | 48,900   | 48,900  | 50,000  | 102%                                    |
| 5321 CLERKHIRE--OVERTIME PAY        | 7,035   | 7,800  | 11,000  | 14,000  | 127%                                    |
| 5323 PRINTING, SUPPLIES & POSTAGE   | 11,869  | 15,750   | 20,000  | 20,000  | 100%                                    |
| 6027 HEALTH/LIFE INSURANCE          | 24,169  | 22,802   | 22,802  | 24,027  | 105%                                    |
| <b>DEPT. SUBTOTAL</b>               | <b>192,989</b>                                | <b>199,363</b>                                   | <b>212,527</b>                                | <b>220,646</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<br>Hourly Rate | 2013-13<br>Hourly Rate | Current<br>Yearly Salary | 2012-13<br>Yearly Salary |
|----------------------|------------------------|------------------------|--------------------------|--------------------------|
| Head-Deputy Assessor | 17.39                  | 17.91                  | 31,650                   | 32,599                   |
| Deputy Assessor      | 17.39                  | 17.91                  | 31,650                   | 32,599                   |
| Deputy Assessor      | 12.44                  | 12.81                  | 22,641                   | 23,320                   |
|                      |                        |                        | <b>85,940</b>            | <b>88,519</b>            |

# General Fund EXPENSES

11

| Item                                      | Actual<br>Year Ended<br>November 30,<br>2,012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|---|--|---|---|---|
| <b>06 BOARD OF REVIEW</b>                 |   |  |   |   |   |
| 5012 TRAVEL                               | 270   | 200  | 600   | 600   | 100%                                    |
| 5014 EDUCATION                            | 200   | 0  | 300   | 300   | 100%                                    |
| 5311 SALARY--BOARD OF REVIEW              | 9,000   | 9,000  | 9,000   | 9,000   | 100%                                    |
| 5323 PRINTING, SUPPLIES & POSTAGE         | 437   | 1,320  | 1,700   | 1,700   | 100%                                    |
| <b>DEPT. SUBTOTAL</b>                     | <b>9,906</b>                                  | <b>10,520</b>                                    | <b>11,600</b>                                 | <b>11,600</b>                                 |   |
| <b>07 ELECTIONS</b>                       |   |  |   |   |   |
| 5019 JUDGES, BALLOTS & SUPPLIES           | 83,011  | 110,000  | 110,000                                       | 110,000                                       | 100%                                    |
| 5020 CLERK'S OFFICE OVERTIME              | 3,547   | 2,200  | 4,000   | 4,000   | 100%                                    |
| 5021 MOTOR VOTER REGISTRATION             | 1,282   | 4,000  | 4,000   | 4,000   | 100%                                    |
| 5022 HELP AMERICA VOTE ACT                | 5,023   | 7,000  | 7,000   | 7,000   | 100%                                    |
| <b>DEPT. SUBTOTAL</b>                     | <b>92,862</b>                                 | <b>123,200</b>                                   | <b>125,000</b>                                | <b>125,000</b>                                |   |
| <b>08 BONDS - COUNTY OFFICERS</b>         |   |  |   |   |   |
| 5328 BONDS FOR COUNTY OFFICERS            | 948   | 1,600  | 1,000   | 1,000   | 100%                                    |
| <b>DEPT. SUBTOTAL</b>                     | <b>948</b>                                    | <b>1,600</b>                                     | <b>1,000</b>                                  | <b>1,000</b>                                  |   |
| <b>09 PERMANENT REGISTRATION</b>          |   |  |   |   |   |
| 5329 PERMANENT REGISTRATION               | 5,700   | 3,000  | 6,000   | 6,000   | 100%                                    |
| <b>DEPT. SUBTOTAL</b>                     | <b>5,700</b>                                  | <b>3,000</b>                                     | <b>6,000</b>                                  | <b>6,000</b>                                  |   |
| <b>10 ACCOUNTING SERVICE &amp; AUDIT</b>  |   |  |   |   |   |
| 5023 ACCOUNTING SERVICE & AUDIT           | 32,250  | 29,025   | 32,250  | 32,875  | 102%                                    |
| <b>DEPT. SUBTOTAL</b>                     | <b>32,250</b>                                 | <b>29,025</b>                                    | <b>32,250</b>                                 | <b>32,875</b>                                 |   |
| <b>11 REIMBURSABLE INS - SEE #11-3034</b> |   |  |   |   |   |
| 6049 REIMBURSABLE INS-SEE #11-3040        | 6,571   | 9,500  | 8,000   | 13,073  | 163%                                    |
| <b>DEPT. SUBTOTAL</b>                     | <b>6,571</b>                                  | <b>9,500</b>                                     | <b>8,000</b>                                  | <b>13,073</b>                                 |   |

## General Fund EXPENSES

11

| Item                              | Actual<br>Year Ended<br>November 30,<br>2,012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|-----------------------------------|---|--|---|---|---|
| <b>12 COUNTY TREASURER</b>        |   |  |   |   |   |
| 5009 CLERKHIRE SALARIES           | 95,288  | 64,574   | 64,574  | 66,511  | 103%                                    |
| 5314 PART TIME                    | -   | 0  | 10,000  | 10,000  | 100%                                    |
| 5010 DUES                         | 150   | 150  | 150   | 150   | 100%                                    |
| 5012 TRAVEL                       | -   | 0  | 250   | 250   | 100%                                    |
| 5014 EDUCATION                    | -   | 90   | 350   | 350   | 100%                                    |
| 5323 PRINTING, SUPPLIES & POSTAGE | 23,408  | 26,000   | 24,000  | 24,000  | 100%                                    |
| 6002 SALARY--TREASURER            | 48,145  | 48,900   | 48,900  | 50,000  | 102.2%                                  |
| ONLINE TAXES                      |   | 1,000  | 3,000   | 1,000   | 33.3%                                   |
| 6027 HEALTH/LIFE INSURANCE        | 21,830  | 17,484   | 17,189  | 18,174  | 106%                                    |
| <b>DEPT. SUBTOTAL</b>             | <b>188,820</b>                                | <b>158,198</b>                                   | <b>168,413</b>                                | <b>170,435</b>                                |   |

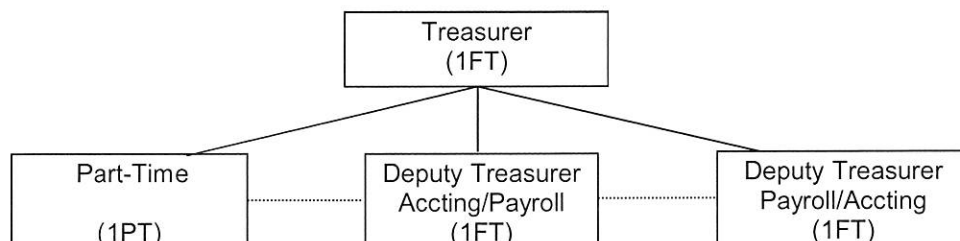
The County Treasurer's Office has the following responsibilities:

- 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<br>Hourly Rate | 2011-12 | Current<br>Yearly Salary | 2011-12<br>Yearly Salary |         |
|---|------------------------|---------|--------------------------|--------------------------|---------|
| Deputy Treasurer-Collector (35 hrs/wk)      |                        |         | 0.00                     | 0.00                     | #DIV/0! |
| Deputy Treasurer-Accting/Payroll(35 hrs/wk) | 18                     | 18.63   | 32,923.80                | 33,911.51                | 1.03    |
| Deputy Treasurer-Payroll/Accting(35 hrs/wk) | 17                     | 17.91   | 31,649.80                | 32,599.29                | 1.03    |
|   |                        |         | 64,573.60                | 66,510.81                |         |

# General Fund EXPENSES

11

| Item                                | Actual<br>Year Ended<br>November 30,<br>2,012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|-------------------------------------|---|--|---|---|---|
| <b>13 COUNTY CLERK AND RECORDER</b> |   |  |   |   |   |
| 5009 CLERKHIRE SALARIES             | 87,971  | 89,599   | 89,599  | 92,287  | 103%                                    |
| 5010 DUES                           | 420   | 420  | 420   | 420   | 100%                                    |
| 5012 TRAVEL                         | 539   | 750  | 750   | 750   | 100%                                    |
| 5014 EDUCATION                      | 676   | 650  | 650   | 650   | 100%                                    |
| 5323 PRINTING, SUPPLIES & POSTAGE   | 6,131   | 7,000  | 9,000   | 9,000   | 100%                                    |
| 6027 HEALTH/LIFE INSURANCE          | 24,169  | 22,802   | 22,802  | 24,027  | 105%                                    |
| 6031 RECORDERS-TRANSACTION FEE      | 14,321  | 14,000   | 13,500  | 13,500  | 100%                                    |
| 6068 DEED STAMPS                    | 56,395  | 65,000   | 60,000  | 60,000  | 100%                                    |
| 6074 SALARY-COUNTY CLERK            | 48,145  | 48,145   | 48,900  | 50,000  | 102%                                    |
| <b>DEPT. SUBTOTAL</b>               | <b>238,766</b>                                | <b>248,366</b>                                   | <b>245,621</b>                                | <b>250,634</b>                                |   |

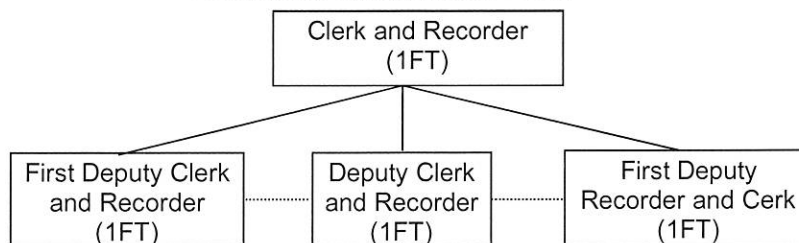
## Department Discription:

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<br>Hourly Rate | 2013-14<br>Hourly Rate | Current<br>Yearly Salary | 2013-14<br>Yearly Salary |
|---|------------------------|------------------------|--------------------------|--------------------------|
| First Deputy Clerk and Recorder (35 hrs/wk) | 16.58                  | 17.08                  | 30,175.60                | 31,080.87                |
| First Deputy Recorder and Clerk (35 hrs/wk) | 16.28                  | 16.77                  | 29,629.60                | 30,518.49                |
| Deputy Clerk and Recorder (35 hrs/wk)       | 16.37                  | 16.86                  | 29,793.40                | 30,687.20                |
|   |                        |                        | <u>89,598.60</u>         | <u>92,286.56</u>         |

**General Fund  
EXPENSES**

**11**

| Item                                 | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|--------------------------------------|--|--|---|---|---|
| <b>14 CAPITAL EQUIPMENT PURCHASE</b> |  |  |   |   |   |
| 6032 CAPITAL EQUIPMENT PURCHASE      | 0  | 0  | 0   | 0   | #DIV/0!                                 |
| <b>DEPT. SUBTOTAL</b>                | <u>0</u>                                     | <u>0</u>   | <u>0</u>                                      | <u>0</u>                                      |   |
| <b>15 CONTINGENCY</b>                |  |  |   |   |   |
| 5352 CONTINGENCY                     | 0  | 0  | 6,000   | 5,000   | 83%                                     |
| <b>DEPT. SUBTOTAL</b>                | <u>0</u>                                     | <u>0</u>   | <u>6,000</u>                                  | <u>5,000</u>                                  |   |
| <b>16 LITIGATION EXPENSE</b>         |  |  |   |   |   |
| 6034 LITIGATION EXPENSE              | 0  |  | 10,000  | 10,000  | 100%                                    |
| <b>DEPT. SUBTOTAL</b>                | <u>0</u>                                     | <u>0</u>   | <u>10,000</u>                                 | <u>10,000</u>                                 |   |

# General Fund EXPENSES

11

| Item                              | Actual<br>Year Ended<br>November 30,<br>2,012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|-----------------------------------|---|--|---|---|---|
| <b>17 ZONING</b>                  |   |  |   |   |   |
| 5010 DUES                         | 30  | 100  | 200   | 200   | 100%                                    |
| 5011 TRAINING--ZONING             | 309   | 500  | 700   | 700   | 100%                                    |
| 5012 TRAVEL                       | 774   | 1,500  | 1,500   | 1,700   | 113%                                    |
| 5323 PRINTING, SUPPLIES & POSTAGE | 755   | 850  | 1,000   | 1,000   | 100%                                    |
| 5423 TRAVEL--BOARD OF APPEALS     | 320   | 400  | 950   | 500   | 53%                                     |
| 6027 HEALTH/LIFE INSURANCE        | 66  | 66   | 100   | 100   | 100%                                    |
| 6035 BOARD OF APPEALS             | 1,100   | 1,100  | 2,000   | 2,000   | 100%                                    |
| 6041 NOXIOUS WEED ADMINISTRATION  | 480   | 100  | 500   | 500   | 100%                                    |
| 6042 PUBLICATIONS                 | 284   | 400  | 1,200   | 1,200   | 100%                                    |
| TRANSFER TO GIS FUND 44           |   |  |   | 4,333   |   |
| 6075 ZONING-SALARY                | 29,009  | 29,802   | 29,802  | 0   | 0%                                      |
| <b>DEPT. SUBTOTAL</b>             | <b>33,127</b>                                 | <b>34,818</b>                                    | <b>37,952</b>                                 | <b>12,233</b>                                 |   |

The specific duties of the zoning officer shall include:

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



## General Fund EXPENSES

11

| Item                              | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|-----------------------------------|--|--|---|---|---|
| <b>18 CORONER</b>                 |  |  |   |   |   |
| 5010 DUES                         | -  | 0  | 300   | 300   | 100%                                    |
| 5012 TRAVEL                       | 356  | 0  | 800   | 800   | 100%                                    |
| 5323 PRINTING, SUPPLIES & POSTAGE | -  | 0  | 500   | 500   | 100%                                    |
| 6003 DEPUTY CORONER--SALARIES     | 1,200  | 1,800  | 1,800   | 1,800   | 100%                                    |
| 6013 CORONER TRAINING CLASSES     | -  | 400  | 800   | 800   | 100%                                    |
| 6038 AUTOPSIES                    | 9,386  | 6,000  | 5,900   | 5,900   | 100%                                    |
| 6058 SALARY-CORONER               | 14,103                                       | 15,000   | 15,000  | 15,500  | 103%                                    |
| 6069 COURT REPORTER               | -  | 0  | 500   | 500   | 100%                                    |
| <b>DEPT. SUBTOTAL</b>             | <b>25,045</b>                                | <b>23,200</b>                                    | <b>25,600</b>                                 | <b>26,100</b>                                 |   |

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

### 19 DOG CATCHER (Animal Control)

|                                   |               |               |               |               |      |
|-----------------------------------|---------------|---------------|---------------|---------------|------|
| 5014 EDUCATION                    | 1,300         | 1,300         | 1,300         | 1,300         | 100% |
| 5323 PRINTING, SUPPLIES & POSTAGE | 2,103         | 2,200         | 2,500         | 2,500         | 100% |
| 6027 HEALTH/LIFE INSURANCE        | 6,566         | 5,963         | 5,963         | 6,468         | 108% |
| 6039 AUTO, TELEPHONE & SUPPLIES   | 4,335         | 3,800         | 3,900         | 3,900         | 100% |
| 6059 SALARY-DOG CATCHER           | 26,556        | 27,136        | 27,136        | 27,950        | 103% |
| 6061 PART-TIME SALARY             | 1,866         | 1,900         | 2,000         | 3,000         | 150% |
| 6062 OVERTIME FOR FULL-TIME EMPL  | 0             | 500           | 500           | 500           | 100% |
| 6072 PETTY CASH-SMALL ITEMS       | 593           | 400           | 600           | 600           | 100% |
| 6078 UNIFORMS                     | 395           | 400           | 400           | 400           | 100% |
| 7055 CELL PHONE                   | 0             | 600           | 600           | 600           | 100% |
| <b>DEPT. SUBTOTAL</b>             | <b>43,713</b> | <b>44,199</b> | <b>44,899</b> | <b>47,218</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 registration program within the County. Department consists of one non-union full-time employees and various part-time as needed.

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

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

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

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

The Chief-Deputy is a Non-Union Employee

The Sheriff's Secretary is a Non-Union Employee

Seven Various Part-Time Non-Union Positions

Two Non-Union Janitor Maintenance

Three Non-Union Part-Time Court Security

Contractual Employees:

Illinois Federal Order of Police Labor Council: Salaries

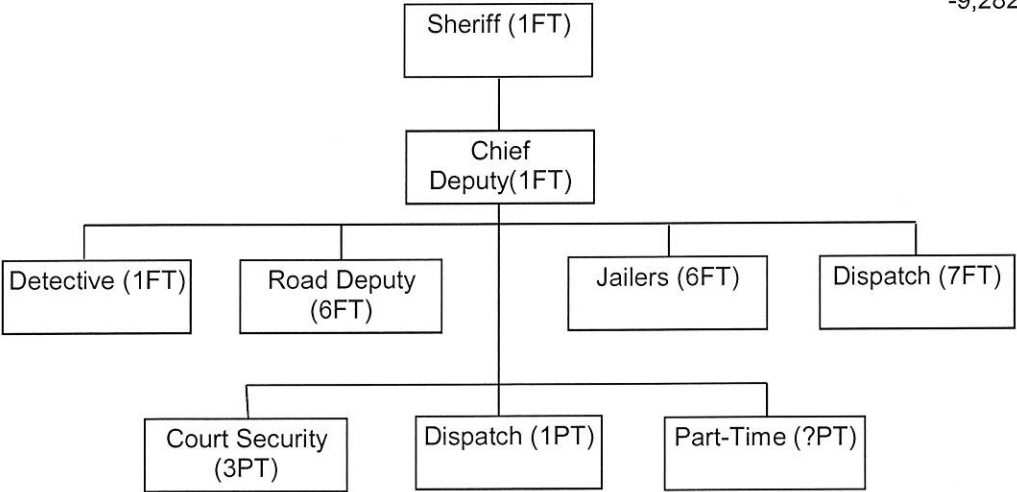
| Position    |              |                            | Current<br>Yearly Salary | 2013-14<br>Yearly Salary |               |
|-------------|--------------|----------------------------|--------------------------|--------------------------|---------------|
| Detective   |              |                            | 43,676                   | 44,949                   | 102.9%        |
| Road Deputy |              |                            | 47,235                   | 48,569                   | 102.8%        |
| Road Deputy |              |                            | 41,134                   | 42,362                   | 103.0%        |
| Road Deputy |              |                            | 48,760                   | 50,121                   | 102.8%        |
| Road Deputy |              |                            | 40,117                   | 41,328                   | 103.0%        |
| Road Deputy |              |                            | 36,049                   | 37,190                   | 103.2%        |
| Road Deputy | Deputies Sal | 295,562.00                 | 38,591                   | 39,776                   | 103.1%        |
| Jailer      |              |                            | 36,685                   | 37,837                   | 103.1%        |
| Jailer      |              | new employee               | 41,769                   | 33,699                   | 80.7%         |
| Jailer      |              |                            | 37,193                   | 38,354                   | 103.1%        |
| Jailer      |              |                            | 35,668                   | 36,802                   | 103.2%        |
| Jailer      |              |                            | 35,159                   | 36,285                   | 103.2%        |
| Jailer      | Jailers Sal  | 221,125.00                 | 34,651                   | 35,768                   | 103.2%        |
| Dispatch    |              | retire/position eliminated | 24,000                   | 0                        | 0.0%          |
| Dispatch    |              |                            | 43,803                   | 45,078                   | 102.9%        |
| Dispatch    |              |                            | 40,752                   | 41,975                   | 103.0%        |
| Dispatch    |              |                            | 40,752                   | 41,975                   | 103.0%        |
| Dispatch    |              |                            | 39,735                   | 40,940                   | 103.0%        |
| Dispatch    |              |                            | 37,193                   | 38,354                   | 103.1%        |
| Dispatch    |              |                            | 36,685                   | 37,837                   | 103.1%        |
| Dispatch    | TC's Sal     | 298,079.00                 | 35,159                   | 36,285                   | 103.2%        |
| #VALUE!     |              |                            |                          |                          |               |
|             |              |                            | 814,766.00               | 814,766                  | 805,484 98.9% |

# General Fund EXPENSES

11

| Item                                    | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| <b>20 COUNTY SHERIFF</b>                |  |  |   |   |   |
| 5010 DUES                               | 720  | 800  | 800   | 800   | 100%                                    |
| 5012 TRAVEL                             | 0  | 500  | 1,000   | 1,000   | 100%                                    |
| 5323 PRINTING, SUPPLIES & POSTAGE       | 13,138.09                                    | 17,000   | 13,500  | 11,000  | 81%                                     |
| 7055 PHONES                             |  |  |   | 10,000  |   |
| 6005 SALARY--CHIEF DEPUTY               | 51,006.60                                    | 52,162   | 52,162  | 53,727  | 103%                                    |
| 6014 HIREBACK PAY                       | 0  | 1,500  | 2,500   | 2,500   | 100%                                    |
| 6027 HEALTH/LIFE INSURANCE              | 147,513.04                                   | 143,110  | 143,110                                       | 155,236                                       | 108%                                    |
| 6037 WEAPONS & AMMO *                   | 379.14                                       | 2,200  | 2,200   | 2,200   | 100%                                    |
| 6044 SQUAD CARE MAINTENANCE *           | 13,087.77                                    | 22,000   | 13,000  | 13,000  | 100%                                    |
| 6046 UNIFORMS *                         | 8,927.85                                     | 10,000   | 10,000  | 10,000  | 100%                                    |
| 6047 RADIO CONTRACT & REPAIRS           | 1,423.93                                     | 1,500  | 2,000   | 2,000   | 100%                                    |
| 6048 TRAINING FEES *                    | 11,595.70                                    | 4,500  | 5,500   | 6,000   | 109%                                    |
| 6051 SHERIFF--FUEL *                    | 38,820.18                                    | 35,000   | 35,000  | 35,000  | 100%                                    |
| 6052 EXTRADITION EXPENSE                | 1,200.75                                     | 1,500  | 1,500   | 1,500   | 100%                                    |
| 6053 HOLIDAY PAY--Deputies,Jailers,Disp | 24,836.08                                    | 40,000   | 42,000  | 42,000  | 100%                                    |
| 6060 SALARY-SHERIFF                     | 56,607.52                                    | 57,400   | 57,400  | 58,600  | 102%                                    |
| 6064 DEPUTIES--FOP SALARIES *           | 309,062.95                                   | 295,562  | 295,562                                       | 304,295                                       | 103%                                    |
| 6065 DEPUTIES--FOP OVERTIME *           | 36,796.45                                    | 31,000   | 29,000  | 29,000  | 100%                                    |
| 6066 SHERIFF--OTHER SALARIES            | 16,859.20                                    | 12,091   | 12,091  | 12,454  | 103%                                    |
| 6067 OTHER SALARIES--P/T PAY            | 5,286.18                                     | 14,000   | 9,000   | 9,000   | 100%                                    |
| P/T DISPATCH                            |  | 6,000  | 20,000  | 20,000  | 100%                                    |
| 6073 DIETING OF PRISONERS               | 37,869.59                                    | 46,000   | 47,200  | 47,200  | 100%                                    |
| 6076 CT SECURITY SALARY (40%)           | 9,564.92                                     | 11,000   | 11,000  | 11,000  | 100%                                    |
| 6077 PRISONER HOUSING-OUT OF CTY        | 0  | 200  | 2,000   | 2,000   | 100%                                    |
| 6079 JAILERS--FOP SALARIES              | 215,282.54                                   | 221,125  | 221,125                                       | 218,745                                       | 99%                                     |
| 6080 DISPATCH--FOP SALARIES             | 314,354.87                                   | 298,079  | 298,079                                       | 282,444                                       | 95%                                     |
| 6081 JAILERS--FOP OVERTIME              | 13,401.47                                    | 12,000   | 15,445  | 16,835  | 109%                                    |
| 6082 DISPATCH--FOP OVERTIME             | 14,015.65                                    | 24,000   | 25,661  | 27,714  | 108%                                    |
| 6083 INVESTIGATOR ON CALL               | 0  | 0  | 400   | 400   | 100%                                    |
| 6084 PRISONER DENTAL                    | 213  | 500  | 1,000   | 1,000   | 100%                                    |
| 6085 PRISONER MEDICAL                   | 2,502.97                                     | 2,500  | 8,000   | 8,000   | 100%                                    |
| 6086 PRISONER PRESCRIPTION              | 2,980.96                                     | 4,000  | 5,000   | 5,000   | 100%                                    |
| 6087 PRISONER GENERAL CARE              | 2,503.29                                     | 3,000  | 9,000   | 7,000   | 78%                                     |
| 6253 K-9 MAINTENANCE                    | 595.67                                       | 1,500  | 0   |   | #DIV/0!                                 |
| <b>DEPT. SUBTOTAL</b>                   | <b>1,350,546</b>                             | <b>1,371,729</b>                                 | <b>1,391,235</b>                              | <b>1,406,650</b>                              | <b>101%</b>                             |
| <b>21 VILLAGE OF THOMSON</b>            |  |  |   |   |   |
| 7049 THOMSON--POLICING CAUSEWAY         | 11,000                                       | 12,936   | 11,000  | 11,000  | 100%                                    |
| <b>DEPT. SUBTOTAL</b>                   | <b>11,000</b>                                | <b>12,936</b>                                    | <b>11,000</b>                                 | <b>11,000</b>                                 |   |

-9,282.00



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

**General Fund  
EXPENSES**

**11**

| Item                              | Actual<br>Year Ended<br>November 30,<br>2,012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|-----------------------------------|---|--|---|---|---|
| <b>22 EMERGENCY SERVICES</b>      |   |  |   |   |   |
| 5010 DUES                         | 81  | 156  | 100   | 100   | 100%                                    |
| 5012 TRAVEL                       | 2,348   | 1,500  | 1,500   | 1,500   | 100%                                    |
| 5323 PRINTING, SUPPLIES & POSTAGE | 566   | 750  | 1,000   | 1,000   | 100%                                    |
| 7002 SALARY-EMERGENCY SERVICES    | 14,092  | 14,420   | 14,420  | 14,853  | 103%                                    |
| 7051 NEW EQUIPMENT & MAINTENANCE  | 3,754   | 3,000  | 3,000   | 3,000   | 100%                                    |
| 7052 MISC MEETING EXPENSE         | 322   | 750  | 3,000   | 3,000   | 100%                                    |
| 7055 CELL PHONE                   | 1,140   | 1,000  | 1,000   | 1,000   | 100%                                    |
| 7084 SEC SALARY-ONE HALF TIME     | 11,827  | 12,091   | 12,091  | 12,454  | 103%                                    |
| <b>DEPT. SUBTOTAL</b>             | <b>34,130</b>                                 | <b>33,667</b>                                    | <b>36,111</b>                                 | <b>36,906</b>                                 |   |
| <b>23 JURY EXPENSES</b>           |   |  |   |   |   |
| 5323 PRINTING, SUPPLIES & POSTAGE | 1,000   | 1,000  | 2,000   | 3,000   | 150%                                    |
| 7088 JUROR'S FEES                 | 18,398  | 9,500  | 12,500  | 10,000  | 80%                                     |
| <b>DEPT. SUBTOTAL</b>             | <b>19,398</b>                                 | <b>10,500</b>                                    | <b>14,500</b>                                 | <b>13,000</b>                                 |   |

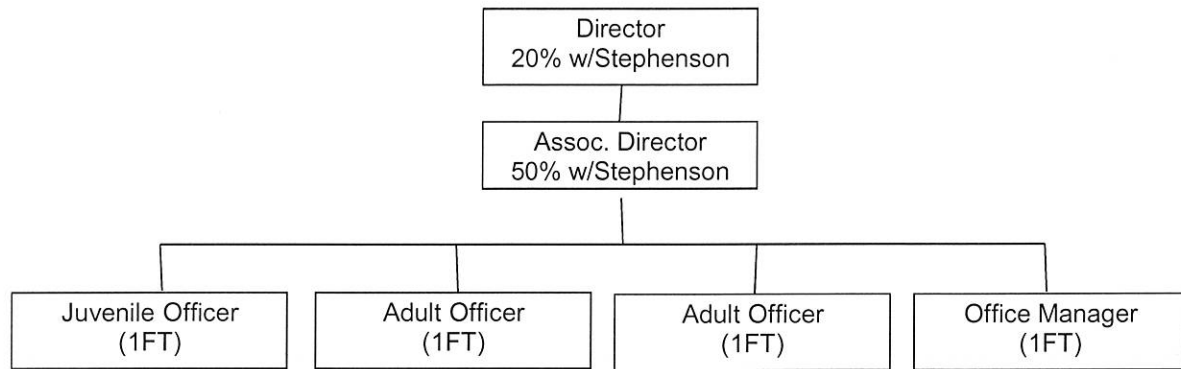


## General Fund EXPENSES

11

| Item                                | Actual<br>Year Ended<br>November 30,<br>2,012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|-------------------------------------|---|--|---|---|---|
| <b>24 PUBLIC DEFENDER</b>           |   |  |   |   |   |
| 5014 EDUCATION                      | 299   | 300  | 300   | 300   |   |
| 7080 SALARY-PUBLIC DEFENDER         | 41,251  | 42,186   | 42,186  | 43,452  | 103%                                    |
| 7104 DEFENDING ATTORNEY SALARY      | 8,907   | 18,719   | 19,313  | 19,892  | 103%                                    |
| 7110 JUVENILE DEFENSE ATTY--SALARY  | 14,069  | 14,491   | 14,491  | 14,926  | 103%                                    |
| <b>DEPT. SUBTOTAL</b>               | <b>64,227</b>                                 | <b>75,396</b>                                    | <b>75,990</b>                                 | <b>78,270</b>                                 |   |
| <b>25 PROBATION</b>                 |   |  |   |   |   |
| 5009 CLERKHIRE SALARIES             | 33,887  | 34,655   | 34,655  | 35,695  | 103%                                    |
| 5323 PRINTING, SUPPLIES & POSTAGE   | 2,189   | 2,300  | 3,300   | 2,200   | 67%                                     |
| 6027 HEALTH/LIFE INSURANCE          | 12,301  | 12,500   | 23,852  | 12,936  | 54%                                     |
| 7011 CHIEF MANAGING OFFICER-TRAVEL  | 2,000   | 2,000  | 2,000   | 2,000   | 100%                                    |
| 7057 MEETING & TRAINING             | 50  | 50   | 50  | 20  | 40%                                     |
| 7059 WORK RELEASE: DIRECTOR SALARY  | 41,925  | 42,876   | 42,876  | 44,162  | 103%                                    |
| 7065 SALARY-RESTORATIVE JUSTICE     | 35,859  | 36,672   | 36,672  | 37,772  | 103%                                    |
| 7069 DRUG TESTING                   | 1,809   | 1,800  | 2,000   | 2,000   | 100%                                    |
| 7070 SOFTWARE MAINTENANCE           | 1,860   | 1,860  | 1,860   | 1,860   | 100%                                    |
| 7071 SOFTWARE & HARDWARE UPGRADE    | 449   | 0  | 500   | 500   | 100%                                    |
| 7072 CAPSTUN SUPPLIES               | -   | 0  | 50  | 50  | 100%                                    |
| 7073 CMO TRAINING                   | 1,400   | 700  | 700   | 700   | 100%                                    |
| 7074 ELECTRONIC MONITORING START UP | -   | 0  | 50  | 50  | 100%                                    |
| 7075 OFFICE EQUIPMENT REPAIR        | 722   | 862  | 1,000   | 1,000   | 100%                                    |
| 7078 CELLULAR PHONES                | 103   | 0  | 250   | 250   | 100%                                    |
| 7081 SALARY-PROBATION OFFICER       | 54,134  | 55,022   | 55,022  | 56,673  | 103%                                    |
| 7086 CHIEF MANAGING OFFICER SALARY  | 9,461   | 9,500  | 12,694  | 13,075  | 103%                                    |
| 7107 PROBATION OFFICER--TRAVEL PAY  | 2,000   | 2,000  | 2,000   | 2,000   | 100%                                    |
| 7108 WORK RELEASE DIR--TRAVEL PAY   | 2,000   | 2,000  | 2,000   | 2,000   | 100%                                    |
| 7109 RES JUSTICE COORD--TRAVEL PAY  | 2,000   | 2,000  | 2,000   | 2,000   | 100%                                    |
| <b>DEPT. SUBTOTAL</b>               | <b>204,149</b>                                | <b>206,797</b>                                   | <b>223,531</b>                                | <b>216,943</b>                                |   |

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

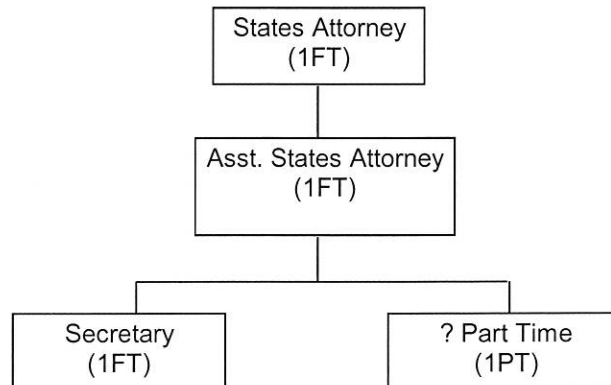


# General Fund EXPENSES

11

| Item                              | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|-----------------------------------|--|--|---|---|---|
| <b>26 STATES ATTORNEY</b>         |  |  |   |   |   |
| 5009 CLERKHIRE SALARIES           | 27,459                                       | 27,459   | 27,594  | 28,422  | 103%                                    |
| 5010 DUES                         | 1,025  | 900  | 900   | 900   | 100%                                    |
| 5012 TRAVEL                       | 610  | 300  | 700   | 700   | 100%                                    |
| 5014 EDUCATION                    | 713  | 1,500  | 1,500   | 1,500   | 100%                                    |
| 5323 PRINTING, SUPPLIES & POSTAGE | 9,542  | 9,785  | 9,785   | 10,000  | 102%                                    |
| 6027 HEALTH/LIFE INSURANCE        | 18,211                                       | 18,000   | 17,889  | 19,405  | 108%                                    |
| 7063 VACATION-SECRETARY           | -  | 350  | 350   | 350   | 100%                                    |
| 7064 APPELLATE PROSECUTOR         | -  | 7,000  | 7,000   | 7,000   | 100%                                    |
| 7068 INVESTIGATION EXPENSES       | 1,810  | 1,400  | 2,000   | 2,000   | 100%                                    |
| 7082 SALARY-STATE'S ATTORNEY      | 129,913                                      | 129,959  | 128,959                                       | 128,959                                       | 100%                                    |
| 7090 ASST STATE'S ATTORNEY        | 48,847                                       | 52,515   | 52,515  | 54,090  | 103%                                    |
| <b>DEPT. SUBTOTAL</b>             | <b>238,130</b>                               | <b>249,168</b>                                   | <b>249,192</b>                                | <b>253,326</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.

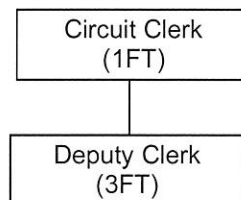


# General Fund EXPENSES

11

| Item                               | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|------------------------------------|--|--|---|---|---|
| <b>27 CIRCUIT CLERK</b>            |  |  |   |   |   |
| 5009 CLERKHIRE SALARIES            | 72,980                                       | 74,038   | 74,038  | 76,259  | 103%                                    |
| 5010 DUES                          | 265  | 100  | 350   | 375   | 107%                                    |
| 5012 TRAVEL                        | -  | 625  | 2,000   | 3,000   | 150%                                    |
| 5014 EDUCATION                     | -  | 100  | 1,000   | 1,000   | 100%                                    |
| 5323 PRINTING, SUPPLIES            | 15,972                                       | 15,000   | 15,000  | 17,000  | 113%                                    |
| 5327 POSTAGE                       | 4,014  | 2,500  | 2,500   | 3,500   | 140%                                    |
| 5421 CIR CLERK CLERKHIRE--O/T PAY  | 3  | 0  | 1,500   | 1,500   | 100%                                    |
| 6027 HEALTH/LIFE INSURANCE         | 20,443                                       | 18,000   | 22,802  | 18,174  | 80%                                     |
| 7083 SALARY-CIRCUIT CLERK          | 49,845                                       | 49,500   | 49,500  | 50,000  | 101%                                    |
| <b>DEPT. SUBTOTAL</b>              | <b>163,522</b>                               | <b>159,863</b>                                   | <b>168,690</b>                                | <b>170,808</b>                                |   |
| <b>28 COURT EXPENSES - JUDGES</b>  |  |  |   |   |   |
| 5323 PRINTING, SUPPLIES & POSTAGE  | 4,168  | 3,500  | 5,300   | 5,300   | 100%                                    |
| 5398 OTHER EXPENDITURES            | 3,333  | 3,300  | 2,500   | 2,500   | 100%                                    |
| 5424 DUES--JUDGE                   | 200  | 200  | 400   | 200   | 50%                                     |
| 5425 DUES--ASSOCIATE JUDGE         | 200  | 200  | 200   | 200   | 100%                                    |
| 7092 ASSC JUDGE-SUPPLIES/OTHER EXP | 287  | 0  | 400   | 400   | 100%                                    |
| 7095 REIMB TO STATE-JUD SALARY     | 702  | 800  | 800   | 800   | 100%                                    |
| 7099 JUVENILE DETENTION            | 5,330  | 10,600   | 8,000   | 8,000   | 100%                                    |
| 7105 CHIEF JUDGE FUND              | 900  | 900  | 900   | 900   | 100%                                    |
| 7106 PSYCHIATRIST                  | 5,600  | 2,850  | 2,000   | 2,000   | 100%                                    |
| <b>DEPT. SUBTOTAL</b>              | <b>20,720</b>                                | <b>22,350</b>                                    | <b>20,500</b>                                 | <b>20,300</b>                                 |   |

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



Contractual Employees: Carpenters Union No. 790 Salaries

| Position                 | Current<br>Hourly Rate | 2011-12<br>Hourly Rate | Current<br>Yearly Salary | 2011-12<br>Yearly Salary |      |
|--------------------------|------------------------|------------------------|--------------------------|--------------------------|------|
| Deputy Clerk (35 hrs/wk) | 19.46                  | 20.04                  | 35,417.20                | 36,479.72                | 103% |
| Deputy Clerk (35 hrs/wk) | 10.61                  | 10.93                  | 19,310.20                | 19,889.51                | 103% |
| Deputy Clerk (35 hrs/wk) | 10.61                  | 10.93                  | 19,310.20                | 19,889.51                | 103% |
|                          |                        |                        | 74,037.60                | 76,258.73                | 103% |

# General Fund EXPENSES

11

| Item                                   | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|--|--|--|---|---|---|
| <b>29 COUNTY EDUCATION SVCS REGION</b> |  |  |   |   |   |
| 7102 SHARED COSTS-JODAVIESS & STEPH    | 18,502                                       | 18,329   | 18,329  | 19,000  | 104%                                    |
| 7103 SHARED RENT-JODAVIESS & STEPH     | 2,634  | 3,116  | 3,116   | 3,200   | 103%                                    |
| <b>DEPT. SUBTOTAL</b>                  | <b>21,136</b>                                | <b>21,445</b>                                    | <b>21,445</b>                                 | <b>22,200</b>                                 |   |
| <b>30 COUNTY ADMINISTRATOR</b>         |  |  |   |   |   |
| 5010 DUES                              | 308  | 300  | 700   | 700   | 100%                                    |
| 5012 TRAVEL                            | 143  | 300  | 1,000   | 1,000   | 100%                                    |
| 5014 EDUCATION                         | 696  | 300  | 1,100   | 1,100   | 100%                                    |
| 5323 PRINTING, SUPPLIES & POSTAGE      | 38   | 700  | 700   | 700   | 100%                                    |
| 6027 HEALTH/LIFE INSURANCE             | 6,565  | 6,100  | 5,963   | 6,468   | 108%                                    |
| 7055 CELL PHONE                        | -  | 0  | 600   | 600   | 100%                                    |
| 8002 SALARY-COUNTY ADMINISTRATOR (1F1  | 70,987                                       | 72,448   | 72,448  | 74,621  | 103%                                    |
| <b>DEPT. SUBTOTAL</b>                  | <b>78,735</b>                                | <b>80,148</b>                                    | <b>82,511</b>                                 | <b>85,190</b>                                 |   |
| <b>31 FINANCIAL SOFTWARE</b>           |  |  |   |   |   |
| 5431 SOFTWARE SUPPORT/OFF SITE BACK    | 5,298  | 7,500  | 7,700   | 6,000   | 78%                                     |
| 8185 FINANCIAL SOFTWARE PKG (1 OF 1    | 0  |  | 0   |   | #DIV/0!                                 |
| <b>DEPT. SUBTOTAL</b>                  | <b>5,298</b>                                 | <b>7,500</b>                                     | <b>7,700</b>                                  | <b>6,000</b>                                  |   |
| <b>32 MISCELLANEOUS</b>                |  |  |   |   |   |
| 8201 PURCHASE POP-CTHSE POP MACH       | 1,300  | 1,400  | 1,400   | 1,400   | 100%                                    |
| 8204 R C & D-DUES                      | 4,152  | 500  | 500   | 500   | 100%                                    |
| 8205 R C & D-GRANT                     | 7,000  | 3,398  | 3,398   | 3,398   | 100%                                    |
| 8206 WASTE MANAGEMENT-AGENCY COOP      | 2,500  | 7,000  | 7,000   | 7,000   | 100%                                    |
| 8209 VETERANS TRANS SERVICE            | 5,000  | 2,500  | 2,500   | 2,500   | 100%                                    |
| 8211 SOIL & WATER CONSERVATION         | 1,453  | 5,000  | 5,000   | 5,000   | 100%                                    |
| 8224 HIGHWAY FD-REFUGE REV SHARING     | -  | 2,000  | 2,000   | 2,000   | #REF!                                   |
| 8231 SCALES MAINT.                     | 1,453  | 200  | 1,200   | 1,200   | 100%                                    |
| 8528 WEST CARROLL - REFUGE REV SHA     | -  | 2,000  | 2,000   | 2,000   | #REF!                                   |
| 8543 SALES TAX REBATE                  |  | 0  | 5000  | 2500  | 100%                                    |
| <b>DEPT. SUBTOTAL</b>                  | <b>22,857</b>                                | <b>23,998</b>                                    | <b>29,998</b>                                 | <b>27,498</b>                                 |   |



# General Fund EXPENSES

11

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| <b>34 VETERANS ASSISTANCE</b>               |  |  |   |   |   |
| 5010 DUES                                   | 251  | 250  | 250   | 350   | 140%                                    |
| 5323 PRINTING, SUPPLIES & POSTAGE           | 1,600  | 1,600  | 1,600   | 1,600   | 100%                                    |
| 9190 VETERAN ASST--WAGES (1 PT)             | 6,280  | 8,320  | 8,320   | 8,570   | 103%                                    |
| 9193 MILEAGE & TRAINING                     | 964  | 1,500  | 1,500   | 2,000   | 133%                                    |
| 9198 VETERANS ASSISTANCE                    | 15,460                                       | 15,000   | 15,000  | 16,000  | 107%                                    |
| 9201 EQUIPMENT                              | 968  | 1,200  | 1,200   | 1,200   | 100%                                    |
| <b>DEPT. SUBTOTAL</b>                       | <b>25,523</b>                                | <b>27,870</b>                                    | <b>27,870</b>                                 | <b>29,720</b>                                 |   |
| <b>36 WEBSITE</b>                           |  |  |   |   |   |
| 8529 COUNTY WEB SITE                        | 1,000  | 850  | 1,500   | 1,500   | 100%                                    |
| <b>DEPT. SUBTOTAL</b>                       | <b>1,000</b>                                 | <b>850</b>                                       | <b>1,500</b>                                  | <b>1,500</b>                                  |   |
| <b>37 CAPITAL IMPROVEMENTS</b>              |  |  |   |   |   |
| 8530 CAPITAL IMPROVEMENT                    |  |  |   |   | #DIV/0!                                 |
| CIRCUIT CLERK SERVER                        | 0  |  | 25,000  | 40,000  |   |
| TRANS TO GIS                                | 10,000                                       | 10,000   | 10,000  | 10,000  |   |
| TREASURERS FINANCAL SERV/SOFT               | 2,376  | 9,170  | 9,500   |   |   |
| <b>DEPT. SUBTOTAL</b>                       | <b>12,376</b>                                | <b>10,000</b>                                    | <b>35,000</b>                                 | <b>50,000</b>                                 |   |
| <b>39 HEALTH INSURANCE</b>                  |  |  |   |   |   |
| 6025 HEALTH INS ADMINISTRATIVE FEE          | 2,922  | 3,000  | 4,000   | 4,000   | 100%                                    |
| 6026 SELF-INSURANCE PORTION                 | 19,094                                       | 20,000   | 25,000  | 25,000  |   |
| <b>DEPT. SUBTOTAL</b>                       | <b>22,016</b>                                | <b>23,000</b>                                    | <b>29,000</b>                                 | <b>29,000</b>                                 |   |
| <b>TOTAL GENERAL FUND EXPENSES</b>          | <b>3,417,996</b>                             | <b>3,484,861</b>                                 | <b>3,657,785</b>                              | <b>3,776,478</b>                              | <b>103%</b>                             |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>-113,842</b>                              | <b>-47,809</b>                                   | <b>-285,693</b>                               | <b>-300,652</b>                               |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>1,704,165</b>                             | <b>1,590,323</b>                                 | <b>1,590,323</b>                              | <b>1,542,514</b>                              |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>1,590,323</b>                             | <b>1,542,514</b>                                 | <b>1,304,631</b>                              | <b>1,241,863</b>                              | <b>Fund Bal<br/>32.9%</b>               |

# Bridge Aid Fund

13

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3001 REAL ESTATE TAX COLLECTION             | 161,271                                      | 160,000  | 160,000                                       | 165,000                                       | 103%                                    |
| 3002 MOBILE HOME TAX COLLECTION             | 125  | 130  | 125   | 125   | 100%                                    |
| 3027 INTEREST EARNED                        | 1,840  | 235  | 2,000   | 500   | 25%                                     |
| 3144 REVENUE FROM TOWNSHIP WORK             | 204,448                                      | 676,580  | 439,000                                       | 427,000                                       | 97%                                     |
| STATE GRANTS                                | 861,608                                      | 0  | 0   |   | #DIV/0!                                 |
| FEDERAL GRANTS                              | 41,460                                       | 0  | 0   |   | #DIV/0!                                 |
| 3099 2011 FHWA FLOOD REIM.                  |  | 0  | 0   |   | #DIV/0!                                 |
| <b>TOTAL REVENUE</b>                        | <b>1,270,752</b>                             | <b>836,945</b>                                   | <b>601,125</b>                                | <b>592,625</b>                                |   |
| 5112 REIMBURSEMENTS                         | 1,021,543                                    | 581,000  | 439,000                                       | 470,000                                       | 107%                                    |
| 5114 AID TO TWPS IN BLDING BRIDGES          | 255,056                                      | 85,000   | 230,000                                       | 535,000                                       | 233%                                    |
| CAPITAL OUTLAY                              | 0  |  | 0   |   | #DIV/0!                                 |
| <b>TOTAL EXPENSES</b>                       | <b>1,276,598</b>                             | <b>666,000</b>                                   | <b>669,000</b>                                | <b>1,005,000</b>                              |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>-5,846</b>                                | <b>170,945</b>                                   | <b>-67,875</b>                                | <b>-412,375</b>                               |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>441,216</b>                               | <b>435,369</b>                                   | <b>435,369</b>                                | <b>606,314</b>                                |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>435,369</b>                               | <b>606,314</b>                                   | <b>367,494</b>                                | <b>193,939</b>                                |   |

## PROJECT WORKSHEET

### REVENUE

3144

|                      |                  |
|----------------------|------------------|
| XX TOWNSHIP - BRIDGE | \$277,000        |
| GALENA ST. BRIDGE    | \$80,000         |
| VARIOUS TWP CULVERT  | \$70,000         |
| <b>TOTAL</b>         | <b>\$427,000</b> |

### EXPENSE

5112

|                      |                  |
|----------------------|------------------|
| XX TOWNSHIP - BRIDGE | \$320,000        |
| GALENA ST. BRIDGE    | \$80,000         |
| VARIOUS TWP CULVERT  | \$70,000         |
| <b>TOTAL</b>         | <b>\$470,000</b> |

5114

|                             |                  |
|-----------------------------|------------------|
| XX TOWNSHIP - BRIDGE        | \$40,000         |
| GALENA ST. BRIDGE           | \$0              |
| VARIOUS TWP CULVERT         | \$70,000         |
| VARIOUS CO. CULVERTS        | \$250,000        |
| P. E. FOR IDEAL R.R. BRIDGE | \$75,000         |
| R.O.W. FOR IDEAL BRIDGE     | \$100,000        |
| <b>TOTAL</b>                | <b>\$535,000</b> |

# Highway Fund

14

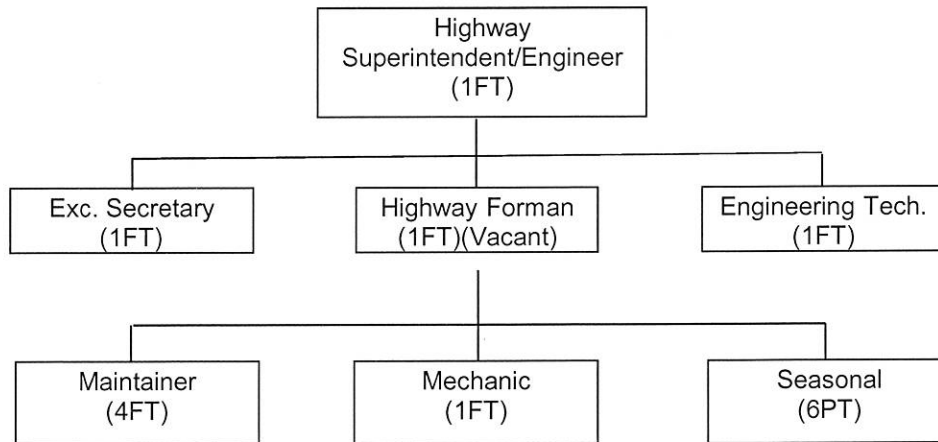
| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3001 REAL ESTATE TAX COLLECTION             | 319,553                                      | 319,553  | 320,000                                       | 325,000                                       | 102%                                    |
| 3002 MOBILE HOME TAX COLLECTION             | 248  | 248  | 250   | 250   | 100%                                    |
| 3027 INTEREST EARNED                        | 2,021  | 2,021  | 1,800   | 1,000   | 56%                                     |
| 3099 OTHER INCOME                           | 9,463  | 9,463  | 7,000   | 3,000   | 43%                                     |
| 3145 FROM CO MOTOR FUEL TAX FUNDS           | 100,000                                      | 100,000  | 87,000  | 150,000                                       | 172%                                    |
| 3146 FROM TWP MOTOR FUEL TAX FUNDS          | 216,341                                      | 216,341  | 195,000                                       | 200,000                                       | 103%                                    |
| 3148 SALE OF MATERIALS & LABOR              | 234,168                                      | 234,168  | 225,000                                       | 225,000                                       | 100%                                    |
| 3150 INSURANCE CLAIMS                       | 0  | 0  | 1,000   | 1,000   | 100%                                    |
| 3152 FLOOD CONTROL LAND LEASE               | 29,734                                       | 29,734   | 30,000  | 30,000  | 100%                                    |
| 3155 FROM BRIDGE AID FUNDS                  | 13,369                                       | 13,369   | 32,000  | 15,000  | 47%                                     |
| 3157 SALE OF MAPS                           | 3  | 3  | 0   | 0   | #DIV/0!                                 |
| 3160 OVERWEIGHT FINE INCOME                 | 1,370  | 1,370  | 400   | 400   | 100%                                    |
| 3162 WILDLIFE REFUGE                        | 1,453  | 1,453  | 1,000   | 0   | 0%                                      |
| 3399 FEDERAL GRANTS                         | 0  | 0  |   |   |   |
| <b>TOTAL REVENUE</b>                        | <b>927,723</b>                               | <b>927,723</b>                                   | <b>900,450</b>                                | <b>950,650</b>                                |   |
| 5101 MAINTENANCE OF COUNTY HWYS             | 94,440                                       | 112,000  | 145,000                                       | 92,000  | 63%                                     |
| 5102 EQUIPMENT PURCHASES                    | 224,029                                      | 36,774   | 65,000  | 120,000                                       | 185%                                    |
| 5103 HIGHWAY EQUIPMENT MAINT.               | 60,819                                       | 55,000   | 65,000  | 70,000  | 108%                                    |
| 5104 MATERIALS, STORES & SUPPLIES           | 102,157                                      | 100,000  | 110,000                                       | 110,000                                       | 100%                                    |
| 5105 GARAGE OPERATION & MAINT.              | 11,462                                       | 15,000   | 15,000  | 14,000  | 93%                                     |
| 5106 ENGINEERING FEES                       | 8,352  | 6,333  | 7,000   | 5,000   | 71%                                     |
| 5109 ADMINISTRATIVE                         | 3,418  | 3,700  | 7,500   | 12,000  | 160%                                    |
| 5112 REIMBURSEMENTS                         | 219,774                                      | 245,000  | 190,000                                       | 190,000                                       | 100%                                    |
| 5312 SALARIES & WAGES--HIGHWAY              | 250,000                                      | 249,881  | 254,093                                       | 256,038                                       | 101%                                    |
| 5314 PART-TIME WAGES                        | 16,683                                       | 1,695  | 15,500  | 15,000  | 97%                                     |
| 5316 OVERTIME WAGES (FULL-TIME)             | 8,366  | 18,000   | 28,500  | 18,000  | 63%                                     |
| 6025 HEALTH ADMINISTRATIVE                  | 1,237  | 540  | 450   | 500   |   |
| 6026 SELF-INSURANCE PORTION                 | 2,745  | 2,800  | 5,000   | 3,000   |   |
| 6027 HEALTH/LIFE INSURANCE                  | 42,032                                       | 42,768   | 47,703  | 51,745  | 108%                                    |
| <b>TOTAL EXPENSES</b>                       | <b>1,045,514</b>                             | <b>889,491</b>                                   | <b>955,746</b>                                | <b>957,284</b>                                |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>-117,792</b>                              | <b>38,232</b>                                    | <b>-55,296</b>                                | <b>-6,634</b>                                 |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>469,901</b>                               | <b>352,110</b>                                   | <b>352,110</b>                                | <b>390,341</b>                                |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>352,110</b>                               | <b>390,341</b>                                   | <b>296,814</b>                                | <b>383,708</b>                                | <b>40%</b>                              |

HWY. DEPT. CAPITOL PURCHASES

Maintenance of County Highways

|                     |                |                               |               |
|---------------------|----------------|-------------------------------|---------------|
| 5102 VEHICLE        | 30,000         | 5101 ROW                      | 75,000        |
| ASPHALT DISTRIBUTOR | 90,000         | Salt                          | 10,000        |
|                     |                | Patch mix & Materials         | 5,000         |
|                     |                | Aggregate                     | 2,000         |
|                     |                | Herbicide                     |               |
|                     | <u>120,000</u> |                               | <u>92,000</u> |
| 2109 2 COMPUTERS    | 4,000          | Highway Equipment Maintenance |               |
| COPIER              | 4200           |                               |               |
| SUPPLIES            | <u>3800</u>    |                               |               |
|                     | <u>12,000</u>  |                               |               |

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



Contractual Employees: Teamsters Local 722 Salaries

| Position                        | Current<br>Hourly Rate | 2011-12<br>Hourly Rate | Current<br>Yearly Salary | 2013-14<br>Yearly Salary |      |
|---------------------------------|------------------------|------------------------|--------------------------|--------------------------|------|
| Maintainer-new and never filled | 15.00                  | 15.45                  | 0.00                     | 0.00                     |      |
| Executive Secretary             | 20.21                  | 20.82                  | 42,036.80                | 43,297.90                | 1.03 |
| Engineering Technician          | 19.90                  | 20.50                  | 41,392.00                | 42,633.76                | 1.03 |
| Mechanic                        | 16.00                  | 16.48                  | 33,280.00                | 34,278.40                | 1.03 |
| Maintainer                      | 15.00                  | 15.45                  | 31,200.00                | 32,136.00                | 1.03 |
| Maintainer                      | 17.15                  | 17.66                  | 35,672.00                | 36,742.16                | 1.03 |
| Maintainer                      | 16.25                  | 16.74                  | 33,800.00                | 34,814.00                | 1.03 |
| Maintainer                      | 15.00                  | 15.45                  | 31,200.00                | 32,136.00                | 1.03 |
|                                 |                        |                        | <u>248,580.80</u>        | <u>256,038.22</u>        |      |

# Township Motor Fuel Fund

15

| Item                                       | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|--|--|--|---|---|---|
| 3027 INTEREST EARNED                       | 704  | 300  | 1,000   | 300   | 30%                                     |
| 3057 STATE OF IL--ALLOTMENTS               | 626,108                                      | 584,000  | 607,000                                       | 610,000                                       | 100%                                    |
| 3099 OTHER INCOME                          | -  | 112,000  | 112,000                                       | 112,000                                       | 100%                                    |
| 3158 IL--NEEDY ASSIST PROGRAM              | 77,232                                       | 60,000   | 30,000  | 77,000  | 257%                                    |
| IL-IL JOBS NOW CAP BILL PROGRA             | 112,861                                      |  |   |   |   |
| <b>TOTAL REVENUE</b>                       | <b>704,044</b>                               | <b>756,300</b>                                   | <b>750,000</b>                                | <b>799,300</b>                                |   |
| 5120 MAINT/CONSTRUCTION - ROADS            | 853,949                                      | 700,000  | 700,000                                       | 700,000                                       | 100%                                    |
| 5332 ENGINEERING                           | 29,989                                       | 28,000   | 28,000  | 28,000  | 100%                                    |
| <b>TOTAL EXPENSES</b>                      | <b>883,938</b>                               | <b>728,000</b>                                   | <b>728,000</b>                                | <b>728,000</b>                                |   |
| <b>ET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>-179,894</b>                              | <b>28,300</b>                                    | <b>22,000</b>                                 | <b>71,300</b>                                 |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>     | <b>440,419</b>                               | <b>260,525</b>                                   | <b>260,525</b>                                | <b>288,825</b>                                |   |
| <b>FUND BALANCE, END OF YEAR</b>           | <b>260,525</b>                               | <b>288,825</b>                                   | <b>282,525</b>                                | <b>360,125</b>                                |   |

Unknown/Last Year

## PROJECT WORKSHEET

### 5120 Maintenance of Township Roads

|               |                |
|---------------|----------------|
| A-1 Seal Coat | 550,000        |
| Salt          | 50,000         |
| Aggregates    | 100,000        |
| <b>TOTAL</b>  | <b>700,000</b> |

# County Motor Fuel Fund

16

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 2,784  | 3,600  | 4,000   | 3,600   | 90%                                     |
| 3057 STATE OF IL--ALLOTMENTS                | 306,299                                      | 272,000  | 312,000                                       | 290,000                                       | 93%                                     |
| 3135 ENGINEER SALARY REIMBURSEMENT          | 43,717                                       | 45,029   | 43,717  | 46,380  | 106%                                    |
| 3147 FROM OTHER FUNDS                       | 49,511                                       |  | 122,000                                       |   | 0%                                      |
| 3156 IL-COMP ASSIST PROGRAM                 | 122,519                                      | 122,000  | 53,129  | 122,000                                       |   |
| 3370 IL-IL JOBS NOW CAP BILL PROGRA         | 53,129                                       | 53,000   |   | 53,000  |   |
| <b>TOTAL REVENUE</b>                        | <b>577,960</b>                               | <b>495,629</b>                                   | <b>534,846</b>                                | <b>514,980</b>                                |   |
| 5115 SUPTERINTENDENT SALARY                 | 82,019                                       | 90,058   | 90,058  | 92,760  | 103%                                    |
| 5116 TRANS TO F14-COUNTY EQUIP RENTAL       | 75,000                                       | 87,000   | 87,000  | 150,000                                       | 172%                                    |
| 5117 MAINTENANCE                            | 257,678                                      | 135,000  | 298,000                                       | 410,000                                       | 138%                                    |
| 5120 MAINT/CONSTRUCTION - ROADS             | 28,105                                       | 292,000  | 220,000                                       |   | 0%                                      |
| 5121 LABOR                                  | 26,524                                       | 24,000   | 30,000  | 30,000  | 100%                                    |
| 5128 EMPLOYER SHARE OF IMRF FUND            | 0  |  | 0   |   | #DIV/0!                                 |
| 3130 EMPLOYER SHARE OF FICA TAXES           | 0  |  | 0   |   | #DIV/0!                                 |
| <b>TOTAL EXPENSES</b>                       | <b>469,325</b>                               | <b>628,058</b>                                   | <b>725,058</b>                                | <b>682,760</b>                                |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>108,635</b>                               | <b>-132,429</b>                                  | <b>-190,212</b>                               | <b>-167,780</b>                               |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>345,925</b>                               | <b>454,560</b>                                   | <b>454,560</b>                                | <b>322,131</b>                                |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>454,560</b>                               | <b>322,131</b>                                   | <b>264,348</b>                                | <b>154,351</b>                                | Fund Bal<br>23%                         |
| Unknown/Last Year                           |  |  |   |   |   |
| PROJECT WORKSHEET                           |  |  |   |   |   |
| 5117 MAINTENANCE, A-1 Seal Coat             | 330,000                                      |  |   |   |   |
| Pavement Striping                           | 60,000                                       |  |   |   |   |
| Aggr, patch, crack sealant                  | 20,000                                       |  |   |   |   |
|   | <b>\$410,000</b>                             |  |   |   |   |
| 5120 MAINT/CONSTRUCTION - ROADS             |  |  |   |   |   |
| TIMBER LAKE ROAD HMA                        |  |  |   |   |   |



## TWP Bridge Fund

17

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 537  | 77   | 200   | 100   | 50%                                     |
| 3057 STATE OF IL--ALLOTMENTS                | 162,629                                      | 50,235   | 240,000                                       | 215,000                                       | 69%                                     |
| <b>TOTAL REVENUE</b>                        | <b>163,166</b>                               | <b>50,312</b>                                    | <b>240,200</b>                                | <b>215,100</b>                                |   |
| 5122 REIMB--COUNTY BRIDGE AID               | 146,381                                      | 75,638   | 240,000                                       | 215,000                                       | 90%                                     |
| <b>TOTAL EXPENSES</b>                       | <b>146,381</b>                               | <b>75,638</b>                                    | <b>240,000</b>                                | <b>215,000</b>                                |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>16,785</b>                                | <b>-25,326</b>                                   | <b>200</b>                                    | <b>100</b>                                    |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>32,962</b>                                | <b>49,746</b>                                    | <b>49,746</b>                                 | <b>24,420</b>                                 |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>49,746</b>                                | <b>24,420</b>                                    | <b>49,946</b>                                 | <b>24,520</b>                                 |   |

PROJECT WORKSHEET

5122 REIMB - COUNTY BRIDGE AID

## Matching Fund

18

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3001 REAL ESTATE TAX COLLECTION             | 176,159                                      | 160,000  | 160,000                                       | 165,000                                       | 103%                                    |
| 3002 MOBILE HOME TAX COLLECTION             | 161,271                                      | 134  | 150   | 150   | 100%                                    |
| 3027 INTEREST EARNED                        | 125  | 1,903  | 5,000   | 2,000   | 40%                                     |
| 3099 OTHER INCOME                           | 4,289  | 0  |   |   | #DIV/0!                                 |
| <b>TOTAL REVENUE</b>                        | <b>341,844</b>                               | <b>162,037</b>                                   | <b>165,150</b>                                | <b>167,150</b>                                |   |
| 5113 TRANSPORTATION--CONSTRUCTION           | 176,614                                      | 443,300  | 813,000                                       | 508,000                                       | 62%                                     |
| 5118 PROJECTS TO BE IDENTIFIED              | 0  | 0  | 0   | 0   |   |
| <b>TOTAL EXPENSES</b>                       | <b>176,614</b>                               | <b>443,300</b>                                   | <b>813,000</b>                                | <b>508,000</b>                                |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>165,230</b>                               | <b>-281,263</b>                                  | <b>-647,850</b>                               | <b>-340,850</b>                               |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>585,460</b>                               | <b>750,690</b>                                   | <b>750,690</b>                                | <b>469,427</b>                                |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>750,690</b>                               | <b>469,427</b>                                   | <b>102,840</b>                                | <b>128,577</b>                                |   |

Unknown/Last years

### PROJECT WORKSHEET

#### 5113 CONSTRUCTION - ROADS

|                |                  |
|----------------|------------------|
| SHANNON RTE    | 500000           |
| GALENA ST P.E. | <u>\$8,000</u>   |
|                | <u>\$508,000</u> |

# FICA Fund

19

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3001 REAL ESTATE TAX COLLECTION             | 219,494                                      | 230,000  | 230,000                                       | 232,000                                       | 101%                                    |
| 3002 MOBILE HOME TAX COLLECTION             | 168  | 300  | 300   | 300   | 100%                                    |
| 3003 PERSONAL PROPERTY REPLACEMENT          | 12,000                                       | 12,000   | 12,000  | 12,000  | 100%                                    |
| 3027 INTEREST EARNED                        | 1,038  | 1,200  | 1,200   | 1,200   | 100%                                    |
| 3200 TRANSFER FROM 911--REIMB               | 5,869  | 3,782  | 3,700   | 3,060   | 83%                                     |
| 3204 TRANSFER FROM MAINT/CHILD SUPP         | 191  | 191  | 191   | 191   | 100%                                    |
| 3136 TRANSFER FROM TASK FORCE F.45          | 228  | 153  | 765   | 612   | 80%                                     |
| 3201 TRANSFER FROM COURT AUTO F. 22         | 0  | 0  | 306   | 306   |   |
| <b>TOTAL REVENUE</b>                        | <b>238,988</b>                               | <b>247,626</b>                                   | <b>248,462</b>                                | <b>249,669</b>                                |   |
| 5130 EMPLOYER'S SHARE OF FICA TAXES         | 210,122                                      | 196,407  | 196,407                                       | 215,799                                       | 110%                                    |
| 5131 SUPERINTENDENT SHARE TRUST FD          | 891  | 900  | 900   | 900   | 100%                                    |
| 5133 PROBATION DEPT--PAULEY                 | 1,371  | 1,150  | 1,150   | 1,500   | 130%                                    |
| 5399 TRANSFER TO CO HEALTH FD               | 14,433                                       | 14,500   | 14,500  | 16,342  | 113%                                    |
| <b>TOTAL EXPENSES</b>                       | <b>226,818</b>                               | <b>212,957</b>                                   | <b>212,957</b>                                | <b>234,541</b>                                |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>12,170</b>                                | <b>34,669</b>                                    | <b>35,505</b>                                 | <b>15,128</b>                                 |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>281,976</b>                               | <b>294,146</b>                                   | <b>294,146</b>                                | <b>328,815</b>                                |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>294,146</b>                               | <b>328,815</b>                                   | <b>329,651</b>                                | <b>343,944</b>                                | <b>147%</b>                             |
| WORKSHEET                                   |  |  |   |   |   |
| PAYROLL FULL-TIME                           | 2,008,075                                    | 2,687,555  | 2,730,088                                     | 2,656,972                                     |   |
| TAX RATE                                    | 7.65%  | 7.65%  | 7.65%   | 7.65%   |   |
| <b>TOTAL FICA FULL-TIME</b>                 | <b>153,618</b>                               | <b>205,598</b>                                   | <b>208,852</b>                                | <b>203,258</b>                                |   |
| PAYROLL PART-TIME                           | 343,635                                      | 119,925  | 161,414                                       | 163,927                                       |   |
| TAX RATE                                    | 7.65%  | 7.65%  | 7.65%   | 7.65%   |   |
| <b>TOTAL FICA PART-TIME</b>                 | <b>26,288</b>                                | <b>9,174</b>                                     | <b>12,348</b>                                 | <b>12,540</b>                                 |   |
| <b>TOTAL FICA</b>                           | <b>179,906</b>                               | <b>214,772</b>                                   | <b>221,200</b>                                | <b>215,799</b>                                |   |

# IMRF Fund

20

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3001 REAL ESTATE TAX COLLECTION             | 352,213.28                                   | 360,025  | 360,000                                       | 370,000                                       | 103%                                    |
| 3002 MOBILE HOME TAX COLLECTION             | 268.9  | 400  | 400   | 400   | 100%                                    |
| 3003 PERSONAL PROPERTY REPLACEMENT          | 24,000.00                                    | 24,000   | 24,000  | 24,000  | 100%                                    |
| 3027 INTEREST EARNED                        | 1,234.32                                     | 1,500  | 1,500   | 1,500   | 100%                                    |
| 3200 TRANSFER FROM 911--REIMB               | 9,321  | 6,000  | 6,100   | 5,000   | 82%                                     |
| 3204 TRANSFER FROM MAINT/CHILD SUPP         | 304  | 306  | 306   | 306   | 100%                                    |
| 3201 TRANSFER FROM COURT AUTO F. 22         | 0  | 0  | 489   | 489   | 100%                                    |
| 3136 TRANSFER FROM TASK FORCE F.45          | 491  | 339  | 1,694   | 1,355   | 80%                                     |
| <b>TOTAL REVENUE</b>                        | <b>387,832</b>                               | <b>392,570</b>                                   | <b>394,489</b>                                | <b>403,050</b>                                |   |
| 5128 EMPLOYER'S SHARE OF IMRF FUND          | 348,856                                      | 365,206  | 370,614                                       | 362,272                                       | 98%                                     |
| 5129 SUPERINTENDENT SHARE TRUST FD          | 1,139  | 1,139  | 1,139   | 1,139   | 100%                                    |
| 5133 PROBATION DEPT--PAULEY                 | 1,677  | 1,550  | 1,550   | 1,550   | 100%                                    |
| 5399 TRANSFER TO CO HEALTH FD               | 22,576                                       | 22,576   | 22,576  | 25,561  | 113%                                    |
| <b>TOTAL EXPENSES</b>                       | <b>374,248</b>                               | <b>390,471</b>                                   | <b>395,878</b>                                | <b>390,522</b>                                |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>13,584</b>                                | <b>2,099</b>                                     | <b>-1,389</b>                                 | <b>12,528</b>                                 |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>296,734</b>                               | <b>310,318</b>                                   | <b>310,318</b>                                | <b>312,417</b>                                |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>310,318</b>                               | <b>312,417</b>                                   | <b>308,929</b>                                | <b>324,945</b>                                | <b>Fund Bal<br/>83%</b>                 |
| <b>WORKSHEET</b>                            |  |  |   |   |   |
| PAYROLL FULL-TIME IMRF                      | 1,556,112                                    | 2,003,317  | 2,041,405                                     | 1,958,576                                     |   |
| FUNDING RATE                                | 12.22%                                       | 12.22%   | 12.22%  | 12.22%  |   |
|   | 190,157                                      | 244,805  | 249,460                                       | 239,338                                       |   |
| PAYROLL FULL-TIME SLEP                      | 451,963                                      | 710,749  | 715,194                                       | 725,702                                       |   |
| FUNDING RATE                                | 12.83%                                       | 16.94%   | 16.94%  | 16.94%  |   |
|   | 57,987                                       | 120,401  | 121,154                                       | 122,934                                       |   |

## Law Library

21

| Item  |                                | Actual                             | Estimated                           | Budget                              | Budget                              | Percent                      |
|---|--------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------|
|   |                                | Year Ended<br>November 30,<br>2012 | Year Ending<br>November 30,<br>2013 | Year Ending<br>November 30,<br>2013 | Year Ending<br>November 30,<br>2014 | Inc./Dec.<br>2013 to<br>2014 |
| 3027  | INTEREST EARNED                | 15                                 | 30                                  | 30                                  | 30                                  | 100%                         |
| 3064  | CIRCUIT CLERK--LAW LIBRARY FEE | 2,830                              | 3,000                               | 3,000                               | 3,000                               | 100%                         |
| <b>TOTAL REVENUE</b>                        |                                | <u>2,845</u>                       | <u>3,030</u>                        | <u>3,030</u>                        | <u>3,030</u>                        |                              |
| 5353  | BOOKS, PERIODICALS & SUPPLIES  | 4,455                              | 3,000                               | 3,500                               | 3,000                               | 86%                          |
| <b>TOTAL EXPENSES</b>                       |                                | <u>4,455</u>                       | <u>3,000</u>                        | <u>3,500</u>                        | <u>3,000</u>                        |                              |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> |                                | -1,610                             | 30                                  | -470                                | 30                                  |                              |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      |                                | 5,209                              | 3,600                               | 3,600                               | 3,630                               |                              |
| <b>FUND BALANCE, END OF YEAR</b>            |                                | <u>3,600</u>                       | <u>3,630</u>                        | <u>3,130</u>                        | <u>3,660</u>                        |                              |

## Court Automation

22

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 71   | 54   | 12  | 12  | 100%                                    |
| 3186 CIR CLERK--CT AUTOMATION FEES          | 10,222                                       | 11,200   | 11,200  | 12,000  | 107%                                    |
| <b>TOTAL REVENUE</b>                        | <b>10,293</b>                                | <b>11,254</b>                                    | <b>11,212</b>                                 | <b>12,012</b>                                 |   |
| 5045 EQUIPMENT                              | 0  | 0  | 800   | 800   | 100%                                    |
| 5135 COMPUTER SOFTWARE                      | 12,554                                       | 12,335   | 5,812   | 5,812   | 100%                                    |
| 5140 WAGES                                  | 0  | 0  | 4,000   | 4,000   | 100%                                    |
| 5400 OPERATING TRANSFER TO IMRF             | 0  | 0  | 489   | 489   | 100%                                    |
| 5351 OPERATING TRANSFER TO FICA             | 0  | 0  | 306   | 306   | 100%                                    |
| <b>TOTAL EXPENSES</b>                       | <b>12,554</b>                                | <b>12,335</b>                                    | <b>11,407</b>                                 | <b>11,407</b>                                 |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>-2,261</b>                                | <b>-1,081</b>                                    | <b>-195</b>                                   | <b>605</b>                                    |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>14,299</b>                                | <b>12,038</b>                                    | <b>12,038</b>                                 | <b>10,957</b>                                 |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>12,038</b>                                | <b>10,957</b>                                    | <b>11,843</b>                                 | <b>11,562</b>                                 |   |



# County Recorder Fund

23

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 285  | 300  | 290   | 300   | 103%                                    |
| 3045 FEES COLLECTED                         | 21,651                                       | 21,000   | 22,000  | 22,000  | 100%                                    |
| 3060 ONLINE REVENUES                        | 4,621  | 6,200  | 6,500   | 6,500   | 100%                                    |
| <b>TOTAL REVENUE</b>                        | <b>26,556</b>                                | <b>27,500</b>                                    | <b>28,790</b>                                 | <b>28,800</b>                                 |   |
| 5140 TRANSFER TO GEN FD--CLERK SALARY       | 5,000.00                                     | 5,000  | 5,000   | 5,000   | 100%                                    |
| 5160 EDUCATION                              | 698.54                                       | 1,200  | 1,500   | 1,500   | 100%                                    |
| 5181 ONLINE EXPENSES                        |  | 1,200  | 3,000   | 1,500   |   |
| 5185 EQUIPMENT                              | 5,097.97                                     | 8,000  | 10,000  | 10,000  | 100%                                    |
| 5186 BOOK REPAIR                            | 0  | 6,000  | 10,000  | 10,000  | 100%                                    |
| 5410 TRANSFER TO GEN FD--REC FEES           | 6,000.00                                     | 6,000  | 6,000   | 6,000   | 100%                                    |
| <b>TOTAL EXPENSES</b>                       | <b>16,797</b>                                | <b>27,400</b>                                    | <b>35,500</b>                                 | <b>34,000</b>                                 |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>9,760</b>                                 | <b>100</b>                                       | <b>-6,710</b>                                 | <b>-5,200</b>                                 |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>69,372</b>                                | <b>79,132</b>                                    | <b>79,132</b>                                 | <b>79,232</b>                                 |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>79,132</b>                                | <b>79,232</b>                                    | <b>72,422</b>                                 | <b>74,032</b>                                 | <b>Fund Bal<br/>218%</b>                |

## Non Resident Heir Fund

24

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 10   | 35   | 10  | 35  | 350%                                    |
| 3224 FEES--NON-RESIDENT HEIR                | 151  | 21,000   | 200   | 200   | 100%                                    |
| <b>TOTAL REVENUE</b>                        | <b>161</b>                                   | <b>21,035</b>                                    | <b>210</b>                                    | <b>235</b>                                    |   |
| 9204 IL--NON-RESIDENT HEIR FUNDS            | 37   | 10,761   | 37  | 9,500   | 25676%                                  |
| <b>TOTAL EXPENSES</b>                       | <b>37</b>                                    | <b>10,761</b>                                    | <b>37</b>                                     | <b>9,500</b>                                  |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>124</b>                                   | <b>10,274</b>                                    | <b>173</b>                                    | <b>-9,265</b>                                 |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>2,827</b>                                 | <b>2,951</b>                                     | <b>2,951</b>                                  | <b>13,225</b>                                 |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>2,951</b>                                 | <b>13,225</b>                                    | <b>3,124</b>                                  | <b>3,960</b>                                  |   |

## Community Mental Health Fund

26

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3001 REAL ESTATE TAX COLLECTION             | 319,553                                      | 310,000  | 310,000                                       | 320,000                                       | 103%                                    |
| 3002 MOBILE HOME TAX COLLECTION             | 248  | 260  | 260   | 260   | 100%                                    |
| 3027 INTEREST EARNED                        | 92   | 60   | 60  | 60  | 100%                                    |
| <b>TOTAL REVENUE</b>                        | <b>319,893</b>                               | <b>310,320</b>                                   | <b>310,320</b>                                | <b>320,320</b>                                |   |
| 5134 TYLERS JUSTICE CTR FOR CHIDREN         | 10,378.00                                    | 9,944  | 9,944   | 10,265  | 103%                                    |
| 5336 GRANTS-SINNISSIPPI MENTAL HLTH         | 124,228.00                                   | 119,036  | 119,036                                       | 122,873                                       | 103%                                    |
| 5345 CASA                                   | 22,644.00                                    | 21,690   | 21,690  | 22,389  | 103%                                    |
| 5346 LUTHERAN SOCIAL SERVICES               | 13,209.00                                    | 12,657   | 12,657  | 13,065  | 103%                                    |
| 5348 RIVERVIEW & CHOICES                    | 33,651.00                                    | 32,245   | 32,245  | 33,284  | 103%                                    |
| 5389 GRANTS-ROLLING HILLS CENTER            | 110,390                                      | 105,777  | 105,777                                       | 109,186                                       | 103%                                    |
| 5401 ADMINISTRATIVE                         | 38   | 289  | 289   | 298   | 103%                                    |
| 5352 CONTINGENCY                            | 0  | 8,680  | 8,680   | 8,960   | 103%                                    |
| <b>TOTAL EXPENSES</b>                       | <b>314,538</b>                               | <b>310,318</b>                                   | <b>310,318</b>                                | <b>320,320</b>                                | <b>103%</b>                             |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>5,355</b>                                 | <b>2</b>   | <b>2</b>                                      | <b>0</b>                                      |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>9,026</b>                                 | <b>14,381</b>                                    | <b>14,381</b>                                 | <b>14,383</b>                                 |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>14,381</b>                                | <b>14,383</b>                                    | <b>14,383</b>                                 | <b>14,383</b>                                 |   |

# Animal Control Fund

27

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 86   | 28   | 75  | 30  | 40%                                     |
| 3099 OTHER INCOME                           | 1,225  | 1,434  | 1,400   | 1,400   | 100%                                    |
| 3120 TAGS & REGISTRATIONS                   | 4,604  | 4,498  | 4,500   | 4,500   | 100%                                    |
| <b>TOTAL REVENUE</b>                        | <b>5,915</b>                                 | <b>5,960</b>                                     | <b>5,975</b>                                  | <b>5,930</b>                                  |   |
| 5024 DUES                                   | 65   | 65   | 65  | 65  |   |
| 5136 ANIMAL CONTROL--CLAIMS                 | 0  | 0  | 300   | 300   | 100%                                    |
| 5138 ANIMAL CONTROL--SERVICES               | 1,200.00                                     | 1,200  | 1,200   | 1,200   | 100%                                    |
| 5357 ANIMAL CONTROL--SUPPLIES               | 482.6  | 500  | 700   | 700   | 100%                                    |
| 5358 ANIMAL CONTROL--EUTH & VETS            | 1,157.80                                     | 972  | 1,200   | 1,200   | 100%                                    |
| 5361 RABIES ADMINISTRATOR SALARY            | 2,000.00                                     | 2,000  | 2,000   | 2,060   | 103%                                    |
| 5366 IL DEPT OF AGRI-ANNUAL LICENSE         | 25   |  | 25  | 25  | 100%                                    |
| 5370 ANIMAL CONTROL-ADVERTISING             | 0  |  | 0   | 0   | #DIV/0!                                 |
| 5380 CAPITAL EXPENDITURES                   | 2,500.00                                     | 12,826   | 13,000  | 350   | 3%                                      |
| <b>TOTAL EXPENSES</b>                       | <b>7,430</b>                                 | <b>17,563</b>                                    | <b>18,490</b>                                 | <b>5,900</b>                                  | <b>#DIV/0!</b>                          |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>-1,516</b>                                | <b>-11,603</b>                                   | <b>-12,515</b>                                | <b>30</b>                                     |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>23,160</b>                                | <b>21,644</b>                                    | <b>21,644</b>                                 | <b>10,041</b>                                 |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>21,644</b>                                | <b>10,041</b>                                    | <b>9,129</b>                                  | <b>10,071</b>                                 |   |

## Electronic Monitoring

28

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 10   | 7  | 10  | 10  | 100%                                    |
| 3066 CIRCUIT CLERK--EM FEES                 |  | 0  | 0   | 0   | #DIV/0!                                 |
| <b>TOTAL REVENUE</b>                        | <b>10</b>                                    | <b>7</b>   | <b>10</b>                                     | <b>10</b>                                     |   |
| DISBURSEMENT                                | 0  | 0  | 0   | 0   | #DIV/0!                                 |
| <b>TOTAL EXPENSES</b>                       | <b>0</b>                                     | <b>0</b>   | <b>0</b>                                      | <b>0</b>                                      |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>10</b>                                    | <b>7</b>   | <b>10</b>                                     | <b>10</b>                                     |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>2,575</b>                                 | <b>2,585</b>                                     | <b>2,585</b>                                  | <b>2,592</b>                                  |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>2,585</b>                                 | <b>2,592</b>                                     | <b>2,595</b>                                  | <b>2,602</b>                                  |   |

## Vital Records

29

| Item  |                              | Actual                             | Estimated                           | Budget                              | Budget                              | Percent                      |
|---|------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------|
|   |                              | Year Ended<br>November 30,<br>2012 | Year Ending<br>November 30,<br>2013 | Year Ending<br>November 30,<br>2013 | Year Ending<br>November 30,<br>2014 | Inc./Dec.<br>2013 to<br>2014 |
| 3027  | INTEREST EARNED              | 64                                 | 60                                  | 60                                  | 60                                  | 100%                         |
| 3179  | VITAL RECORDS RECEIPTS       | 3,160                              | 3,400                               | 3,000                               | 2,700                               | 90%                          |
| <b>TOTAL REVENUE</b>                        |                              | <b>3,224</b>                       | <b>3,460</b>                        | <b>3,060</b>                        | <b>2,760</b>                        |                              |
| 5323  | PRINTING, SUPPLIES & POSTAGE | 838                                | 700                                 | 1,500                               | 1,500                               | 100%                         |
|   | EQUIPMENT                    |                                    |                                     |                                     | 2,500                               |                              |
| <b>TOTAL EXPENSES</b>                       |                              | <b>838</b>                         | <b>700</b>                          | <b>1,500</b>                        | <b>4,000</b>                        |                              |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> |                              | <b>2,386</b>                       | <b>2,760</b>                        | <b>1,560</b>                        | <b>-1,240</b>                       |                              |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      |                              | <b>16,823</b>                      | <b>19,209</b>                       | <b>19,209</b>                       | <b>21,969</b>                       |                              |
| <b>FUND BALANCE, END OF YEAR</b>            |                              | <b>19,209</b>                      | <b>21,969</b>                       | <b>20,769</b>                       | <b>20,729</b>                       |                              |

## Senior Citizen Fund

30

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3001 REAL ESTATE TAX COLLECTION             | 80,026                                       | 77,500   | 77,500  | 75,000  | 97%                                     |
| 3002 MOBILE HOME TAX COLLECTION             | 62   | 70   | 120   | 100   | 83%                                     |
| <b>TOTAL REVENUE</b>                        | <b>80,089</b>                                | <b>77,570</b>                                    | <b>77,620</b>                                 | <b>75,100</b>                                 |   |
| 5359 CC SR CITIZEN SERVICES ORG INC         | 60,066                                       | 58,547   | 58,547  | 67,000  | 114%                                    |
| 5360 TRI-COUNTY OPPORTUNITIES               | 12,013                                       | 11,000   | 11,000  |   | 0%                                      |
| 5362 LUTHERAN SOCIAL SERVICES               | 8,009  | 7,900  | 7,900   | 8,000   | 101%                                    |
| <b>TOTAL EXPENSES</b>                       | <b>80,088</b>                                | <b>77,447</b>                                    | <b>77,447</b>                                 | <b>75,000</b>                                 |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>0</b>                                     | <b>123</b>                                       | <b>173</b>                                    | <b>100</b>                                    |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>0</b>                                     | <b>0</b>   | <b>0</b>                                      | <b>123</b>                                    |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>0</b>                                     | <b>123</b>                                       | <b>173</b>                                    | <b>223</b>                                    |   |



# DUI

31

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 34   | 50   | 150   | 100   | 67%                                     |
| 3164 DUI FEES                               | 3,028  | 4,000  | 3,500   | 4,000   | 114%                                    |
| <b>TOTAL REVENUE</b>                        | <b>3,062</b>                                 | <b>4,050</b>                                     | <b>3,650</b>                                  | <b>4,100</b>                                  |   |
| 5338 DUI ENFORCEMENT-- EQUIPMENT            | 101  | 14,000   | 14,000  | 5,000   | 36%                                     |
| <b>TOTAL EXPENSES</b>                       | <b>101</b>                                   | <b>14,000</b>                                    | <b>14,000</b>                                 | <b>5,000</b>                                  |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>2,961</b>                                 | <b>-9,950</b>                                    | <b>-10,350</b>                                | <b>-900</b>                                   |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>8,067</b>                                 | <b>11,028</b>                                    | <b>11,028</b>                                 | <b>1,078</b>                                  |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>11,028</b>                                | <b>1,078</b>                                     | <b>678</b>                                    | <b>178</b>                                    |   |

## Probation Services Fee

32

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 208  | 160  | 200   | 200   | 100%                                    |
| 3165 CIR CLERK--PROB SERVICE FEES           | 20,379                                       | 20,136   | 20,000  | 20,000  | 100%                                    |
| 3187 OTHER INCOME                           | 3,125  | 4,605  | 2,000   | 3,500   | 175%                                    |
| <b>TOTAL REVENUE</b>                        | <b>23,713</b>                                | <b>24,901</b>                                    | <b>22,200</b>                                 | <b>23,700</b>                                 |   |
| 5206 FUTURE EXPENDITURES                    | 5,029  | 2,800  | 6,000   | 6,000   | 100%                                    |
| 5400 TRANS TO F11-SALARY SUBSIDY REIM       | 5,000  | 5000   | 5,000   | 7,500   | 75%                                     |
| 5403 TRANSFER TO F11--PROB SERV             | 7,949  | 7,739  | 10,000  | 10,000  |   |
| <b>TOTAL EXPENSES</b>                       | <b>17,978</b>                                | <b>15,539</b>                                    | <b>21,000</b>                                 | <b>23,500</b>                                 |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>5,734</b>                                 | <b>9,362</b>                                     | <b>1,200</b>                                  | <b>200</b>                                    |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>47,103</b>                                | <b>52,837</b>                                    | <b>52,837</b>                                 | <b>62,199</b>                                 |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>52,837</b>                                | <b>62,199</b>                                    | <b>54,037</b>                                 | <b>62,399</b>                                 |   |

## Liability

34

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3001 REAL ESTATE TAX COLLECTION             | 212,061                                      | 215,000  | 215,000                                       | 215,000                                       | 100%                                    |
| 3002 MOBILE HOME TAX COLLECTION             | 165  | 250  | 250   | 250   | 100%                                    |
| 3027 INTEREST EARNED                        | 473  | 125  | 125   | 125   | 100%                                    |
| <b>TOTAL REVENUE</b>                        | <b>212,699</b>                               | <b>215,375</b>                                   | <b>215,375</b>                                | <b>215,375</b>                                |   |
| 5012 TRAVEL-CIRMA BOARD MEETINGS            | 317  | 600  | 600   | 600   |   |
| 5208 SUPERINTENDENT/SCHOOLS TR FD           | 2,041  | 2,025  | 2,025   | 2,025   | 100%                                    |
| 5375 PROP., LIABILITY& WORK-COMP INS.       | 92,827                                       | 100,000  | 100,000                                       | 104,000                                       | 104%                                    |
| 5376 UNEMPLOYMENT INSURANCE                 | 4,199  | 9,000  | 9,000   | 9,000   | 100%                                    |
| 5425 TRANSFER TO FUND 11-LITIGATION         | 10,000                                       | 10,000   | 10,000  | 10,000  | 100%                                    |
| 5455 ARBITRATION EXPENSE                    | 1,529  | 0  | 0   | 10,000  | #DIV/0!                                 |
| <b>TOTAL EXPENSES</b>                       | <b>110,913</b>                               | <b>121,625</b>                                   | <b>121,625</b>                                | <b>135,625</b>                                |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>101,786</b>                               | <b>93,750</b>                                    | <b>93,750</b>                                 | <b>79,750</b>                                 |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>162,380</b>                               | <b>264,167</b>                                   | <b>264,167</b>                                | <b>357,916</b>                                |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>264,167</b>                               | <b>357,916</b>                                   | <b>357,916</b>                                | <b>437,666</b>                                | <b>Fund Bal<br/>323%</b>                |

## Payroll Escrow

35

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 11   | 0  | 10  | 0   | 0%                                      |
| 3207 TRANSFER FROM GENERAL FD               | 0  | 0  | 0   | 0   | #DIV/0!                                 |
| <b>TOTAL REVENUE</b>                        | <b>11</b>                                    | <b>0</b>   | <b>10</b>                                     | <b>0</b>                                      |   |
| DISBURSEMENT                                | 0  | 0  | 0   | 0   | #DIV/0!                                 |
| <b>TOTAL EXPENSES</b>                       | <b>0</b>                                     | <b>0</b>   | <b>0</b>                                      | <b>0</b>                                      |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>11</b>                                    | <b>0</b>   | <b>10</b>                                     | <b>0</b>                                      |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>14,435</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>14,456</b>                                 | <b>14,446</b>                                 |   |

## Payroll

36

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 0  | 0  | 0   | 0   | #DIV/0!                                 |
| <b>TOTAL REVENUE</b>                        | <u>0</u>                                     | <u>0</u>   | <u>0</u>                                      | <u>0</u>                                      |   |
| DISBURSEMENT                                | 0  | 0  | 0   | 0   | #DIV/0!                                 |
| <b>TOTAL EXPENSES</b>                       | <u>0</u>                                     | <u>0</u>   | <u>0</u>                                      | <u>0</u>                                      |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | 0  | 0  | 0   | 0   |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | 120  | 121  | 121   | 121   |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <u>121</u>                                   | <u>121</u>                                       | <u>121</u>                                    | <u>121</u>                                    |   |

## Public Safety

37

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 342  | 400  | 400   | 400   | 100%                                    |
| 3166 IL--PUBLIC SAFETY TAX                  | 279,395                                      | 280,000  | 280,000                                       | 280,000                                       | 100%                                    |
| <b>TOTAL REVENUE</b>                        | <b>279,736</b>                               | <b>280,400</b>                                   | <b>280,400</b>                                | <b>280,400</b>                                |   |
| 5412 TRANSFER TO GENERAL FD                 | 290,000                                      | 280,000  | 280,000                                       | 280,000                                       | 100%                                    |
| CIP-NARROWBAND RADIOS                       | 11,435                                       |  |   |   |   |
| MERGER 911 STUDY                            |  |  |   | 25,000  |   |
| <b>TOTAL EXPENSES</b>                       | <b>301,435</b>                               | <b>280,000</b>                                   | <b>280,000</b>                                | <b>305,000</b>                                |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>-21,699</b>                               | <b>400</b>                                       | <b>400</b>                                    | <b>-24,600</b>                                |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>98,399</b>                                | <b>76,700</b>                                    | <b>76,700</b>                                 | <b>77,100</b>                                 |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>76,700</b>                                | <b>77,100</b>                                    | <b>77,100</b>                                 | <b>52,500</b>                                 | <b>17%</b>                              |

# TreasurerFee

38

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 0  | 0  | 0   | 0   | #DIV/0!                                 |
| <b>TOTAL REVENUE</b>                        | <b>0</b>                                     | <b>0</b>   | <b>0</b>                                      | <b>0</b>                                      |   |
| 5100 CUSTODIAL MONIES DISB.                 | 0  | 0  | 0   | 0   | #DIV/0!                                 |
| <b>TOTAL EXPENSES</b>                       | <b>0</b>                                     | <b>0</b>   | <b>0</b>                                      | <b>0</b>                                      |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>0</b>                                     | <b>0</b>   | <b>0</b>                                      | <b>0</b>                                      |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>0</b>                                     | <b>0</b>   | <b>0</b>                                      | <b>0</b>                                      |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>0</b>                                     | <b>0</b>   | <b>0</b>                                      | <b>0</b>                                      |   |



## Tax Sale Automation

39

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 35   | 30   | 40  | 30  | 75%                                     |
| 3213 FEES COLLECTED--TAX SALE AUTO          | 1,574  | 2,000  | 2,000   | 2,000   | 100%                                    |
| <b>TOTAL REVENUE</b>                        | <b>1,609</b>                                 | <b>2,030</b>                                     | <b>2,040</b>                                  | <b>2,030</b>                                  |   |
| 5200 AUTOMATION EQUIPMENT                   | 1,276  | 1,500  | 5,000   | 5,000   | 100%                                    |
| <b>TOTAL EXPENSES</b>                       | <b>1,276</b>                                 | <b>1,500</b>                                     | <b>5,000</b>                                  | <b>5,000</b>                                  |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>333</b>                                   | <b>530</b>                                       | <b>-2,960</b>                                 | <b>-2,970</b>                                 |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>9,008</b>                                 | <b>9,341</b>                                     | <b>9,341</b>                                  | <b>9,871</b>                                  |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>9,341</b>                                 | <b>9,871</b>                                     | <b>6,381</b>                                  | <b>6,901</b>                                  |   |

## Hotel Motel

40

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3004 5% TAX RECEIPTS                        | 26,011                                       | 22,753   | 25,000  | 24,500  | 98%                                     |
| 3027 INTEREST EARNED                        | 110  | 50   | 100   | 50  | 50%                                     |
| 3099 OTHER INCOME                           | 2,037  | 3,910  | 2,000   | 2,000   | 100%                                    |
| <b>TOTAL REVENUE</b>                        | <b>28,159</b>                                | <b>26,713</b>                                    | <b>27,100</b>                                 | <b>26,550</b>                                 |   |
| 5151 ADMINISTRATION                         | 950  | 836  | 1,500   | 1,000   | 67%                                     |
| 5153 TRANSFER TO GEN FD5 % TREA FEE         | 1,272  | 1,126  | 1,300   | 1,225   | 94%                                     |
| 5154 TOURISM/PROMOTIONS                     | 28,954                                       | 24,615   | 26,000  | 19,400  | 75%                                     |
| 5155 BLACKHAWK WATERWAYS CVB                | 13,200                                       | 13,200   | 13,200  | 12,600  | 95%                                     |
| 5323 PRINTING, SUPPLIES & POSTAGE           |  | 0  | 0   | 0   | #DIV/0!                                 |
| <b>TOTAL EXPENSES</b>                       | <b>44,376</b>                                | <b>39,777</b>                                    | <b>42,000</b>                                 | <b>34,225</b>                                 |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>-16,217</b>                               | <b>-13,064</b>                                   | <b>-14,900</b>                                | <b>-7,675</b>                                 |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>37,480</b>                                | <b>21,264</b>                                    | <b>21,264</b>                                 | <b>8,200</b>                                  |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>21,264</b>                                | <b>8,200</b>                                     | <b>6,364</b>                                  | <b>525</b>                                    |   |

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 748  | 411  | 1,000   | 500   | 50%                                     |
| 3099 OTHER INCOME                           | 359  | 30   | 900   | 50  | 6%                                      |
| 3123 MADISON RIVER COMMUNICATIONS           | 128  | 244  | 200   | 250   | 125%                                    |
| 3182 WIRELESS FEES                          | 90,473                                       | 83,679   | 79,000  | 79,000  | 100%                                    |
| 3190 VERIZON NORTH                          | 17   | 20   | 20  | 20  | 100%                                    |
| 3191 GALLATIN RIVER COMMUNICATIONS          | 62,699                                       | 59,815   | 65,000  | 56,000  | 86%                                     |
| 3192 CITIZENS COMMUNICATIONS                | 48,186                                       | 44,525   | 50,000  | 42,000  | 84%                                     |
| 3193 AT&T COMMUNICATIONS                    | 784  | 708  | 365   | 700   | 192%                                    |
| 3245 MEDIACOM                               | 16,343                                       | 17,713   | 16,000  | 18,000  | 113%                                    |
| 3248 VONAGE                                 | 509  | 495  | 600   | 500   | 83%                                     |
| 3250 CLEAR RATE COMMUNICATIONS              | 2  | 0  | 10  | 0   | 0%                                      |
| 3279 TELECOM COMM.-LEVEL 3                  | 200  | 204  | 200   | 200   | 100%                                    |
| 3286 GRANITE TELE/COMCAST CORP              | 61   | 22   | 120   | 25  |   |
| <b>TOTAL REVENUE</b>                        | <b>220,509</b>                               | <b>207,866</b>                                   | <b>213,415</b>                                | <b>197,245</b>                                |   |
| 5191 CONTRACTUAL SERVICES                   | 33,995                                       | 37,000   | 45,000  | 34,000  | 76%                                     |
| 5192 EQUIPMENT & REPAIRS                    | 26,943                                       | 32,684   | 25,000  | 30,000  | 120%                                    |
| 5193 ADMINISTRATIVE EXPENSES                | 1,582  | 1,600  | 2,000   | 2,000   | 100%                                    |
| 5196 PUBLIC AWARENESS                       | 845  | 1000   | 500   | 500   | 100%                                    |
| 5197 TRAINING                               | 1,564  | 3,000  | 7,000   | 3,000   | 43%                                     |
| 5203 TRANSFER TO GN FD-WGE REIM-DIS         | 76,716                                       | 52,800   | 51,000  | 40,000  | 78%                                     |
| 5210 TRANSFER TO SOC SEC REIM DIS           | 5,869  | 3,782  | 3,700   | 3,060   | 83%                                     |
| 5323 PRINTING, SUPPLIES & POSTAGE           | 92   | 700  | 500   | 500   | 100%                                    |
| 5373 NETWORKING                             | 60,754                                       | 64,000   | 61,500  | 62,000  | 101%                                    |
| 5377 TRANSFER TO GEN FD-INS-DISPATC         | 11,339                                       | 9,300  | 11,000  | 8,000   | 73%                                     |
| 5378 TRANSFER TO IMRF FD-IMRF-DISP          | 9,321  | 6,000  | 6,100   | 5,000   | 82%                                     |
| 5404 CONTINGENCY--911                       | 0  | 0  | 0   | 0   | #DIV/0!                                 |
| <b>TOTAL EXPENSES</b>                       | <b>229,020</b>                               | <b>211,866</b>                                   | <b>213,300</b>                                | <b>188,060</b>                                |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>-8,511</b>                                | <b>-4,000</b>                                    | <b>115</b>                                    | <b>9,185</b>                                  |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>151,041</b>                               | <b>142,530</b>                                   | <b>142,530</b>                                | <b>138,530</b>                                |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>142,530</b>                               | <b>138,530</b>                                   | <b>142,645</b>                                | <b>147,715</b>                                |   |

## Drug Fines

42

| Item  |                        | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|------------------------|--|--|---|---|---|
| 3027  | INTEREST EARNED        | 234  | 200  | 200   | 200   | 100%                                    |
| 3099  | OTHER INCOME           | 0  |  |   |   | #DIV/0!                                 |
| 3181  | DRUG FINE & FORFEITURE | 1,369  | 3,000  | 3,000   | 3,000   | 100%                                    |
| <b>TOTAL REVENUE</b>                        |                        | <u>1,604</u>                                 | <u>3,200</u>                                     | <u>3,200</u>                                  | <u>3,200</u>                                  |   |
| 5035  | EQUIPMENT/TRAINING     | 3,069  |  |   |   |   |
| 5341  | OTHER EXPENDITURES     | 1,904  | 3,000  | 3,000   | 3,000   | 100%                                    |
| <b>TOTAL EXPENSES</b>                       |                        | <u>1,904</u>                                 | <u>3,000</u>                                     | <u>3,000</u>                                  | <u>3,000</u>                                  |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> |                        | -300   | 200  | 200   | 200   |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      |                        | 17,928                                       | 17,628   | 17,628  | 17,828  |   |
| <b>FUND BALANCE, END OF YEAR</b>            |                        | <u>17,628</u>                                | <u>17,828</u>                                    | <u>17,828</u>                                 | <u>18,028</u>                                 |   |

## Court Security

43

| Item   | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|--|--|--|---|---|---|
| 3027 INTEREST EARNED                           | 799  | 800  | 800   | 800   | 100%                                    |
| 3138 CIR CLERK--COURT SECURITY FEE             | 28,886                                       | 32,500   | 32,500  | 32,500  | 100%                                    |
| <b>TOTAL REVENUE</b>                           | <b>29,686</b>                                | <b>33,300</b>                                    | <b>33,300</b>                                 | <b>33,300</b>                                 |   |
| 5128 EMPLOYER'S SHARE OF IMRF FUND             |  |  | 0   |   | #DIV/0!                                 |
| 5130 EMPLOYER'S SHARE OF FICA TAXES            | 1,118  | 1,000  | 1,224   | 1,224   | 100%                                    |
| 5300 PUBLIC SAFETY--EQUIPMENT MAINT            | 140  | 4,000  | 5,000   | 4,000   | 80%                                     |
| 5303 PUBLIC SAFETY--EQUIPMENT                  | 5,370  | 22,000   | 22,000  | 20,000  | 91%                                     |
| 5305 PUBLIC SAFETY--TRAINING                   | 0  | 0  | 1,000   | 500   | 50%                                     |
| 5307 PUBLIC SAFETY--TRAVEL                     | 0  | 0  | 500   | 500   | 100%                                    |
| 5309 CT SECURITY--WAGES (60%)<br>SECURITY PLAN | 14,348                                       | 16,000   | 16,000  | 16,000<br>10,000                              | 100%                                    |
| <b>TOTAL EXPENSES</b>                          | <b>20,975</b>                                | <b>43,000</b>                                    | <b>45,724</b>                                 | <b>52,224</b>                                 |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b>    | <b>8,711</b>                                 | <b>-9,700</b>                                    | <b>-12,424</b>                                | <b>-18,924</b>                                |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>         | <b>170,857</b>                               | <b>179,568</b>                                   | <b>179,568</b>                                | <b>169,868</b>                                |   |
| <b>FUND BALANCE, END OF YEAR</b>               | <b>179,568</b>                               | <b>169,868</b>                                   | <b>167,144</b>                                | <b>150,944</b>                                |   |

## GIS

44

| Item  | Actual                             | Estimated                           | Budget                              | Budget                              | Percent                      |
|---|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------|
|   | Year Ended<br>November 30,<br>2012 | Year Ending<br>November 30,<br>2013 | Year Ending<br>November 30,<br>2013 | Year Ending<br>November 30,<br>2014 | Inc./Dec.<br>2013 to<br>2014 |
| 3019 SALE OF PLATBOOKS                      | 2,315                              | 2,000                               | 5,000                               | 2,000                               | 40%                          |
| 3027 INTEREST EARNED                        | 116                                | 150                                 | 200                                 | 200                                 | 100%                         |
| 3125 SALE OF GIS MAPS AND DATA              | 3,315                              | 1,500                               | 3,000                               | 3,000                               | 100%                         |
| 3139 TRANSFER FROM GIS RESOLUTION           | 35,000                             | 35,000                              | 35,000                              | 36,000                              | 103%                         |
| 3317 ASSESSOR/GIS WEBSITE                   |                                    |                                     |                                     | 3,000                               |                              |
| 3309 TRANS FROM GEN                         | 10,000                             | 10,000                              | 10,000                              | 14,333                              | 143%                         |
| <b>TOTAL REVENUE</b>                        | <b>50,746</b>                      | <b>48,650</b>                       | <b>53,200</b>                       | <b>58,533</b>                       |                              |
| 5012 TRAVEL                                 | 54                                 | 0                                   | 200                                 | 200                                 | 100%                         |
| 5014 EDUCATION                              | -                                  | 0                                   | 500                                 | 1,000                               | 200%                         |
| 5323 PRINTING, SUPPLIES & POSTAGE           | 1,385                              | 200                                 | 1,500                               | 1,500                               | 100%                         |
| 5350 EQUIPMENT                              | 975                                | 770                                 | 1,000                               | 1,000                               | 100%                         |
| 6027 HEALTH/LIFE INSURANCE                  | 6,566                              | 5,963                               | 5,963                               | 6,468                               | 108%                         |
| 9206 GIS TECHNICIAN SALARY                  | 34,076                             | 34,628                              | 34,628                              | 42,000                              | 121%                         |
| 9207 GIS LEASES & MAINTENANCE               | 4,828                              | 3,500                               | 5,500                               | 5,500                               | 100%                         |
| 9211 PLAT BOOK                              | 1,028                              | 998                                 | 1,000                               | 1,000                               | 100%                         |
| ASSESSOR/GIS WEB                            |                                    | 2,485                               | 2,485                               | 2,485                               | 100%                         |
| <b>TOTAL EXPENSES</b>                       | <b>48,912</b>                      | <b>48,544</b>                       | <b>52,776</b>                       | <b>61,153</b>                       |                              |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>1,833</b>                       | <b>106</b>                          | <b>424</b>                          | <b>-2,620</b>                       |                              |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>40,399</b>                      | <b>42,232</b>                       | <b>42,232</b>                       | <b>42,338</b>                       |                              |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>42,232</b>                      | <b>42,338</b>                       | <b>42,656</b>                       | <b>39,718</b>                       | <b>65%</b>                   |
| WORK SHEET                                  |                                    |                                     |                                     |                                     |                              |
| FLYOVER RESERVE FROM 2011                   | 10,000                             |                                     |                                     |                                     |                              |

## Task Force

45

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 90   | 200  | 200   | 200   | 100%                                    |
| <b>TOTAL REVENUE</b>                        | <b>90</b>                                    | <b>200</b>                                       | <b>200</b>                                    | <b>200</b>                                    |   |
| 5313 TASK FORCE OFFICER SALARY              | 450  | 2,000  | 10,000  | 8,000   | 80%                                     |
| 5351 TRANSFER--SOCIAL SECURITY FD           | 228  | 153  | 765   | 612   | 80%                                     |
| 5400 TRANSFER TO IMRF FD                    | 491  | 339  | 1,694   | 1,355   | 80%                                     |
| 6252 K-9 STIPEND                            | 2,660  | 2,640  | 2,640   | 2,640   |   |
| 6253 K-9 MAINTENANCE                        | -  | 1,000  | 1,000   | 1,000   |   |
| 6254 K-9 OVERTIME WAGES                     | 857  | 2,000  | 2,000   | 2,000   |   |
| <b>TOTAL EXPENSES</b>                       | <b>4,686</b>                                 | <b>8,132</b>                                     | <b>18,099</b>                                 | <b>15,607</b>                                 |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>-4,596</b>                                | <b>-7,932</b>                                    | <b>-17,899</b>                                | <b>-15,407</b>                                |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>28,268</b>                                | <b>23,672</b>                                    | <b>23,672</b>                                 | <b>15,740</b>                                 |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>23,672</b>                                | <b>15,740</b>                                    | <b>5,773</b>                                  | <b>333</b>                                    |   |



## Rental Housing

46

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        |  |  | 0   |   | #DIV/0!                                 |
| 3223 RENTAL HOUSING SUPPORT FEES            | 28,071                                       | 24,000   | 24,000  | 24,000  | 100%                                    |
| <b>TOTAL REVENUE</b>                        | <b>28,071</b>                                | <b>24,000</b>                                    | <b>24,000</b>                                 | <b>24,000</b>                                 |   |
| 9203 IL--RENTAL HOUSING SUPPORT FEE         | 28,053                                       | 21,948   | 21,948  | 24,000  | 109%                                    |
| <b>TOTAL EXPENSES</b>                       | <b>28,053</b>                                | <b>21,948</b>                                    | <b>21,948</b>                                 | <b>24,000</b>                                 |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>18</b>                                    | <b>2,052</b>                                     | <b>2,052</b>                                  | <b>0</b>                                      |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>-2,052</b>                                | <b>-2,034</b>                                    | <b>0</b>                                      | <b>18</b>                                     |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>-2,034</b>                                | <b>18</b>  | <b>2,052</b>                                  | <b>18</b>                                     |   |

## Document Storage

47

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 15   | 30   | 75  | 75  | 100%                                    |
| 3167 CIR CLERK--DOC STOR FEES               | 10,181                                       | 11,200   | 11,200  | 11,200  | 100%                                    |
| <b>TOTAL REVENUE</b>                        | <b>10,196</b>                                | <b>11,230</b>                                    | <b>11,275</b>                                 | <b>11,275</b>                                 |   |
| 5334 SOFTWARE                               |  | 3,516  | 0   |   |   |
| 5395 EQUIPMENT                              |  |  | 2,000   | 2,000   | 100%                                    |
| 5369 WAGES                                  |  | 2,000  | 2,497   | 2,497   | 100%                                    |
| 5130 EMPLOYER'S SHARE OF FICA TAXES         |  | 187  | 187   | 191   | 102%                                    |
| 5400 TRAN TO 20-3204 IMRF                   |  | 54   | 54  | 54  | 100%                                    |
| 5407 TRAN TO 11-3078 WAGES                  |  | 443  | 443   | 443   | 100%                                    |
| 5414 TRAN TO 19-3204 FICA                   |  | 34   | 34  | 34  | 100%                                    |
| 5441 ARCHIVING-EXPENSE                      | 7,617  | 7,000  | 7,000   | 7,000   | 100%                                    |
| <b>TOTAL EXPENSES</b>                       | <b>7,617</b>                                 | <b>9,718</b>                                     | <b>12,215</b>                                 | <b>12,219</b>                                 |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>2,579</b>                                 | <b>1,512</b>                                     | <b>-940</b>                                   | <b>-944</b>                                   |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>-2,107</b>                                | <b>472</b>                                       | <b>472</b>                                    | <b>1,984</b>                                  |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>472</b>                                   | <b>1,984</b>                                     | <b>-468</b>                                   | <b>1,040</b>                                  |   |
| LOAN FROM GENERAL FUND                      |  |  |   |   |   |
| REPAYMENT                                   |  |  |   |   |   |
| BALANCE OF LOAN                             |  |  | 0   |   |   |

States Attorney Cont. Ed.

48

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 0  | 0  | 0   | 0   | #DIV/0!                                 |
| 3099 OTHER INCOME                           | 0  | 0  | 0   | 0   | #DIV/0!                                 |
| 3168 ST ATTY EDITORIAL REVIEW FEES          | 0  | 0  | 0   | 0   | #DIV/0!                                 |
| <b>TOTAL REVENUE</b>                        | <b>0</b>                                     | <b>0</b>   | <b>0</b>                                      | <b>0</b>                                      |   |
| 5040 BANK SERVICE CHARGE                    | 0  | 0  | 0   | 0   | #DIV/0!                                 |
| 5331 CONTINUING EDUCATION EXPENSES          | 0  | 0  | 0   | 0   | #DIV/0!                                 |
| 5412 TRANSFER TO GENERAL FD                 | 7  | 0  | 0   | 0   | #DIV/0!                                 |
| <b>TOTAL EXPENSES</b>                       | <b>7</b>                                     | <b>0</b>   | <b>0</b>                                      | <b>0</b>                                      |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>-7</b>                                    | <b>0</b>   | <b>0</b>                                      | <b>0</b>                                      |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>7</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>                                      |   |

## Child Support Fee

49

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 886  | 628  | 500   | 500   | 100%                                    |
| 3140 CHILD SUPPORT FEES                     | 9,803  | 25,252   | 15,000  | 20,000  | 133%                                    |
| 3163 CHILD SUPPORT ENF GRANT                | 1,802  |  |   |   |   |
| 3281 CHILD SUPPORT ENF PROG (FED)           | 3,499  |  |   |   |   |
| <b>TOTAL REVENUE</b>                        | <b>15,989</b>                                | <b>25,880</b>                                    | <b>15,500</b>                                 | <b>20,500</b>                                 |   |
| 5317 EQUIPMENT                              | -  | 5,000  | 5,000   | 5,000   | 100%                                    |
| 5323 PRINTING, SUPPLIES & POSTAGE           | -  | 3,000  | 3,000   | 3,000   | 100%                                    |
| 5372 SOFTWARE MAINTENANCE FEE               | 3,770  | 3,500  | 3,500   | 350   | 10%                                     |
| 5400 TRANSFER TO IMRF FD                    | 304  | 306  | 306   | 306   | 100%                                    |
| 5406 CHILD SUPPORT--POSTAGE                 | -  | 3,600  | 3,600   | 3,600   | 100%                                    |
| 5407 TRANSFER TO GEN FD--CLK WAGES          | 2,500  | 2,500  | 2,500   | 2,500   | 100%                                    |
| 5414 TRANSFER TO SOC SEC--CLERKHIRE         | 191  | 191  | 191   | 191   | 100%                                    |
| 5435 TRANSFER INT TO GENERAL FD             | 743  | 131  | 130   | 131   | 101%                                    |
| <b>TOTAL EXPENSES</b>                       | <b>7,508</b>                                 | <b>18,228</b>                                    | <b>18,227</b>                                 | <b>15,078</b>                                 |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>8,481</b>                                 | <b>7,652</b>                                     | <b>-2,727</b>                                 | <b>5,422</b>                                  |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>126,857</b>                               | <b>135,338</b>                                   | <b>135,338</b>                                | <b>142,990</b>                                |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>135,338</b>                               | <b>142,990</b>                                   | <b>132,611</b>                                | <b>148,412</b>                                |   |

# Circuit Clerk Fund

50

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTERST EARNED                         | 6  | 60   | 60  | 60  | 100%                                    |
| 3272 MONEY COLLECTED                        | 600,610                                      | 570,000  | 570,000                                       | 570,000                                       | 100%                                    |
| <b>TOTAL REVENUE</b>                        | <b>600,616</b>                               | <b>570,060</b>                                   | <b>570,060</b>                                | <b>570,060</b>                                |   |
| 5040 BANK SERVICE CHARGE                    |  |  | 0   |   | #DIV/0!                                 |
| 5435 TRANSFER INT TO GENERAL FUND           | 0  | 3,000  | 3,000   | 40,000  | 1333%                                   |
| 8538 CHECKS WRITTEN                         | 556,395                                      | 570,000  | 570,000                                       | 570,000                                       | 100%                                    |
| <b>TOTAL EXPENSES</b>                       | <b>556,395</b>                               | <b>573,000</b>                                   | <b>573,000</b>                                | <b>610,000</b>                                |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>44,221.09</b>                             | <b>-2,940</b>                                    | <b>-2,940</b>                                 | <b>-39,940</b>                                | <b>1359%</b>                            |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>129,399</b>                               | <b>173,620</b>                                   | <b>173,620</b>                                | <b>170,680</b>                                |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>173,620</b>                               | <b>170,680</b>                                   | <b>170,680</b>                                | <b>130,740</b>                                |   |

## GIS Resolution Fund

52

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 74   | 150  | 100   | 150   | 150%                                    |
| 3133 GIS RESOLUTION FEES                    | 36,907                                       | 39,000   | 39,000  | 39,000  | 100%                                    |
| <b>TOTAL REVENUE</b>                        | <b>36,981</b>                                | <b>39,150</b>                                    | <b>39,100</b>                                 | <b>39,150</b>                                 |   |
| 5408 TRANSFER TO GIS FUND                   | 35,000                                       | 35,000   | 35,000  | 36,000  | 103%                                    |
| <b>TOTAL EXPENSES</b>                       | <b>35,000</b>                                | <b>35,000</b>                                    | <b>35,000</b>                                 | <b>36,000</b>                                 |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>1,981</b>                                 | <b>4,150</b>                                     | <b>4,100</b>                                  | <b>3,150</b>                                  |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>7,798</b>                                 | <b>9,779</b>                                     | <b>9,779</b>                                  | <b>13,929</b>                                 |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>9,779</b>                                 | <b>13,929</b>                                    | <b>13,879</b>                                 | <b>17,079</b>                                 |   |

# VOCA

53

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 12   |  | 1   | 1   | 100%                                    |
| 3169 GRANT MONEY RECEIVED                   | 7,790  | 13,000   | 16,753  | 16,753  | 100%                                    |
| <b>TOTAL REVENUE</b>                        | <b>7,802</b>                                 | <b>13,000</b>                                    | <b>16,754</b>                                 | <b>16,754</b>                                 |   |
| 5130 EMPLOYER'S SHARE OF FICA TAXES         | 584  | 1,000  | 1,282   | 1,282   | 100%                                    |
| 5386 VOCA FUND--WAGES                       | 6,746  | 13,000   | 16,753  | 16,753  | 100%                                    |
| 5454 misc                                   | 0  |  | 0   |   |   |
| <b>TOTAL EXPENSES</b>                       | <b>7,329</b>                                 | <b>14,000</b>                                    | <b>18,035</b>                                 | <b>18,035</b>                                 |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>473</b>                                   | <b>-1,000</b>                                    | <b>-1,281</b>                                 | <b>-1,281</b>                                 |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>4,035</b>                                 | <b>4,507</b>                                     | <b>4,507</b>                                  | <b>3,507</b>                                  |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>4,507</b>                                 | <b>3,507</b>                                     | <b>3,226</b>                                  | <b>2,227</b>                                  |   |

# Health Department

54

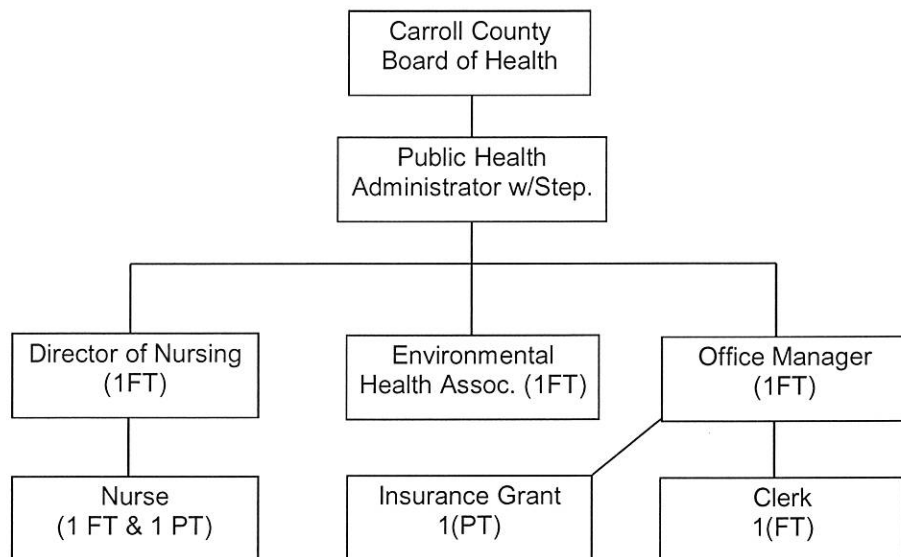
| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3001 REAL ESTATE TAX COLLECTION             | 36,434                                       | 36,414   | 36,414  | 36,500  | 100%                                    |
| 3002 MOBILE HOME TAX COLLECTION             | 28   | 100  | 100   | 100   | 100%                                    |
| 3027 INTEREST EARNED                        | 2,136  | 1,770  | 2,000   | 1,500   | 75%                                     |
| 3099 OTHER INCOME                           | 801  | 5,500  | 8,000   | 20,000  | 250%                                    |
| 3127 BIOTRRORISM GRANT                      | 46,333                                       | 33,380   | 33,380  | 32,497  | 97%                                     |
| 3129 LOCAL HEALTH PROJECT GRANT             | 62,569                                       | 63,201   | 63,201  | 63,201  | 100%                                    |
| 3134 FCM CONTRACT                           | 36,717                                       | 66,217   | 66,217  | 50,466  | 76%                                     |
| 3142 EH FEES                                | 25,274                                       | 19,500   | 19,500  | 20,000  | 103%                                    |
| 3189 WIC GRANT                              | 47,402                                       | 48,884   | 48,884  | 51,259  | 105%                                    |
| 3211 TRANSFER FROM SOCIAL SEC.              | 16,163                                       | 16,000   | 17,108  | 16,342  | 96%                                     |
| 3212 TRANSFER FROM IMRF FUND                | 25,388                                       | 24,000   | 25,662  | 25,561  | 100%                                    |
| 3226 TOBACCO GRANT                          | 25,303                                       | 24,247   | 24,247  | 24,247  | 100%                                    |
| 3227 OTHER FEES                             | 38,014                                       | 37,174   | 39,957  | 36,250  | 91%                                     |
| 3232 MOSQUITO PREVENTION GRANT              | 3,117  | 12,000   | 12,000  | 12,463  | 104%                                    |
| 3255 CHILDHOOD LEAD POISON GRANT            | 500  | 300  | 300   | 300   | 100%                                    |
| 3399 FEDERAL GRANTS                         | 15,342                                       | 0  | 0   | 0   | #DIV/0!                                 |
| ESDA TRANS                                  |  |  | 6,500   | 6,500   | 100%                                    |
| <b>TOTAL REVENUE</b>                        | <b>381,522</b>                               | <b>388,687</b>                                   | <b>403,470</b>                                | <b>397,186</b>                                |   |
| 5004 UTILITIES                              | 441  | 3,500  | 3,500   | 4,007   |   |
| 5012 TRAVEL                                 | 2,403  | 3,300  | 3,925   | 3,400   | 87%                                     |
| 5070 SALARY--DIRECTOR OF NURSING            | 46,932                                       | 47,996   | 47,996  | 49,436  | 103%                                    |
| 5075 OTHER SALARIES                         | 157,711                                      | 160,000  | 165,326                                       | 155,226                                       | 94%                                     |
| 5085 TELEPHONE                              | 3,268  | 3,600  | 4,500   | 4,871   | 108%                                    |
| 5095 TRAINING                               | 2,389  | 1,000  | 2,600   | 2,300   | 88%                                     |
| 5100 CONTINGENCY--HEALTH FD                 | -  | 0  | 5,000   | 0   | 0%                                      |
| 5128 EMPLOYER'S SHARE OF IMRF FUND          | 24,643                                       | 24,000   | 25,662  | 25,561  | 100%                                    |
| 5130 EMPLOYER'S SHARE OF FICA TAX           | 15,450                                       | 16,000   | 17,108  | 16,342  | 96%                                     |
| 5322 REPAIRS                                | 325  | 2,800  | 3,500   | 3,500   | 100%                                    |
| 5323 PRINTING, SUPPLIES & POSTAGE           | 9,071  | 11,000   | 13,000  | 12,000  | 92%                                     |
| 5335 EQUIPMENT                              | 3,294  | 3,000  | 5,300   | 4,250   | 80%                                     |
| 5344 CONTRACTUAL                            | 20,755                                       | 30,000   | 28,421  | 24,381  | 86%                                     |
| 5382 MANAGEMENT CONTRACT                    | 22,660                                       | 22,600   | 22,600  | 22,148  | 98%                                     |
| 5396 MEDICAL SUPPLIES & COMMODITIES         | 17,242                                       | 20,000   | 31,200  | 20,700  | 66%                                     |
| 5458 RENT                                   | 9,879  | 27,662   | 23,710  | 23,749  | 100%                                    |
| 6025 HEALTH INSURANCE-ADMINISTRATIVE        | 884  | 350  | 400   | 400   | 100%                                    |
| 6026 SELF-INSURANCE PORTION                 | 1,961  | 2,500  | 3,000   | 3,000   | 100%                                    |
| 6027 HEALTH/LIFE INSURANCE                  | 29,925                                       | 30,556   | 35,778  | 32,341  | 90%                                     |
| CIP -BUILDING                               |  |  |   |   | #DIV/0!                                 |
| 5437 PART-TIME JANITOR                      |  |  |   | 1,500   | #DIV/0!                                 |
| <b>TOTAL EXPENSES</b>                       | <b>369,234</b>                               | <b>409,864</b>                                   | <b>442,526</b>                                | <b>409,111</b>                                |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>12,288</b>                                | <b>-21,177</b>                                   | <b>-39,056</b>                                | <b>-11,925</b>                                |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>509,724</b>                               | <b>522,012</b>                                   | <b>522,012</b>                                | <b>500,835</b>                                |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>522,012</b>                               | <b>500,835</b>                                   | <b>482,956</b>                                | <b>488,910</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.



|                          | 2012-13      | 2013-14      |         |
|--------------------------|--------------|--------------|---------|
| RN                       | \$40,196.56  | \$21,370.44  | 53.16%  |
| RN                       | \$37,616.59  | \$38,745.09  | 103.00% |
| EH associate             | \$37,951.39  | \$39,089.93  | 103.00% |
| Office                   | \$31,209.00  | \$32,145.27  | 103.00% |
| Clerk                    | \$18,325.54  | \$18,875.31  | 103.00% |
| Insurance Grant employee |              | \$5,000.00   |         |
|                          | \$165,299.08 | \$155,226.04 | 93.91%  |

## Grants

55

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 54   | 50   | 40  | 50  |   |
| 3234 EOC EQUIPMENT GRANT                    | 37,665                                       |  |   |   |   |
| 3256 CO CLERK - DEATH CERT GRANT            | 364  |  |   |   |   |
| 3257 SAFETY EQUIP GRANT (SQUAD CAR)         | 4,000  |  |   |   |   |
| 3261 DEATH CERT FOR CORONER GRANT           | 203  |  |   |   |   |
| 3289 BULLET PROOF VESTS GRANT               | 120,981                                      |  |   |   | #DIV/0!                                 |
| 3310 PUBLIC TRANSPORTATION GRANT            | 56,638                                       |  |   |   | #DIV/0!                                 |
| 3311 HAZARD MITIGATION GRANT                | 7,110  |  |   |   | #DIV/0!                                 |
| 3312 INTEROPERABLE EMERGENCY COMM           | 92,814                                       |  |   |   |   |
| 3314 FEDERAL PUBLIC TRANS GRANT             |  |  |   |   |   |
| <b>TOTAL REVENUE</b>                        | <b>319,829</b>                               | <b>50</b>  | <b>40</b>                                     | <b>50</b>                                     |   |
| 5434 EOC EQUIPMENT GRANT EXPENSES           | 33,571                                       |  |   |   | #DIV/0!                                 |
| 5442 CO CLERK--DEATH CERT GRANT             | 0  |  |   |   | #DIV/0!                                 |
| 5446 DEATH CERT FOR CORONER EXPENSE         | 1,488  |  |   |   |   |
| 5457 INTEROPERABLE EMERGENCY COMM           | 7,110  |  |   |   |   |
| 5502 LEPC-HMEP GRANT                        | 0  |  |   |   |   |
| 5506 PUBLIC TRANSPORTATION GR EXP           | 213,795                                      |  |   |   |   |
| 5511 HAZARD MITIGATION GRANT EXP            | 56,638                                       |  |   |   | #DIV/0!                                 |
| 9209 FORENSIC EQUIP GR-EXPENDITURES         | 1,361  |  |   |   | #DIV/0!                                 |
| <b>TOTAL EXPENSES</b>                       | <b>313,964</b>                               | <b>0</b>   | <b>0</b>                                      | <b>0</b>                                      |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>5,865</b>                                 | <b>50</b>  | <b>40</b>                                     | <b>50</b>                                     |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>8,587</b>                                 | <b>14,451</b>                                    | <b>14,451</b>                                 | <b>14,501</b>                                 |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>14,451</b>                                | <b>14,501</b>                                    | <b>14,491</b>                                 | <b>14,551</b>                                 |   |

## Pet Population Control

56

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 50   | 7  | 7   | 7   | 100%                                    |
| 3121 IL STATE PET POPULATION FINES          | 2,780  | 2,806  | 3,000   | 2,900   | 97%                                     |
| <b>TOTAL REVENUE</b>                        | <b>2,830</b>                                 | <b>2,813</b>                                     | <b>3,007</b>                                  | <b>2,907</b>                                  |   |
| 5503 DISBURSMENTS                           | 1,311  | 2,000  | 2,000   | 2,000   | 100%                                    |
| <b>TOTAL EXPENSES</b>                       | <b>1,311</b>                                 | <b>2,000</b>                                     | <b>2,000</b>                                  | <b>2,000</b>                                  |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>1,519</b>                                 | <b>813</b>                                       | <b>1,007</b>                                  | <b>907</b>                                    |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>13,299</b>                                | <b>14,818</b>                                    | <b>14,818</b>                                 | <b>15,631</b>                                 |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>14,818</b>                                | <b>15,631</b>                                    | <b>15,825</b>                                 | <b>16,538</b>                                 |   |

# Circuit Clerk Operations and Admin.

57

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 0  |  | 8   |   | 0%                                      |
| 3247 CIR CLERK--OPERATION ADD-ONS           | 1,343  | 900  | 800   | 900   | 113%                                    |
| <b>TOTAL REVENUE</b>                        | <b>1,343</b>                                 | <b>900</b>                                       | <b>808</b>                                    | <b>900</b>                                    |   |
| 5323 PRINTING, SUPPLIES & POSTAGE           | 200  |  |   | 0   |   |
| 5400 TRANSFER TO GENERAL FUND               | 0  | 0  | 0   |   | #DIV/0!                                 |
| <b>TOTAL EXPENSES</b>                       | <b>200</b>                                   | <b>0</b>   | <b>0</b>                                      | <b>0</b>                                      |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>1,143</b>                                 | <b>900</b>                                       | <b>808</b>                                    | <b>900</b>                                    |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>3,693</b>                                 | <b>4,836</b>                                     | <b>4,836</b>                                  | <b>5,736</b>                                  |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>4,836</b>                                 | <b>5,736</b>                                     | <b>5,644</b>                                  | <b>6,636</b>                                  |   |

# Squad Car Acquisition and Maint.

58

| Item  |                          | Actual                             | Estimated                           | Budget                              | Budget                              | Percent                      |
|---|--------------------------|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------|
|   |                          | Year Ended<br>November 30,<br>2012 | Year Ending<br>November 30,<br>2013 | Year Ending<br>November 30,<br>2013 | Year Ending<br>November 30,<br>2014 | Inc./Dec.<br>2013 to<br>2014 |
| 3027  | INTEREST EARNED          | 10                                 | 7                                   | 4                                   | 4                                   | 100%                         |
| 3249  | SQUAD CAR MAINTENANCE    | 1,205                              | 1,000                               | 1,000                               | 1,000                               | 100%                         |
| <b>TOTAL REVENUE</b>                        |                          | <u>1,215</u>                       | <u>1,007</u>                        | <u>1,004</u>                        | <u>1,004</u>                        |                              |
| 5400  | TRANSFER TO GENERAL FUND | 0                                  | 0                                   | 0                                   | 4,000                               | #DIV/0!                      |
| <b>TOTAL EXPENSES</b>                       |                          | <u>0</u>                           | <u>0</u>                            | <u>0</u>                            | <u>4,000</u>                        |                              |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> |                          | 1,215                              | 1,007                               | 1,004                               | -2,996                              |                              |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      |                          | 2,148                              | 3,363                               | 3,363                               | 4,370                               |                              |
| <b>FUND BALANCE, END OF YEAR</b>            |                          | <u>3,363</u>                       | <u>4,370</u>                        | <u>4,367</u>                        | <u>1,374</u>                        |                              |

## Victims Impact

59

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 11   |  | 2   |   | 0%                                      |
| 3251 VICTIMS IMPACT FEES                    | 660  | 900  | 1,000   | 1,000   | 100%                                    |
| <b>TOTAL REVENUE</b>                        | <b>671</b>                                   | <b>900</b>                                       | <b>1,002</b>                                  | <b>1,000</b>                                  |   |
| 5014 EDUCATION                              | 0  | 0  | 1,000   | 2,000   | 200%                                    |
| <b>TOTAL EXPENSES</b>                       | <b>0</b>                                     | <b>0</b>   | <b>1,000</b>                                  | <b>2,000</b>                                  |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>671</b>                                   | <b>900</b>                                       | <b>2</b>                                      | <b>-1,000</b>                                 |   |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>2,683</b>                                 | <b>3,353</b>                                     | <b>3,353</b>                                  | <b>4,253</b>                                  |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>3,353</b>                                 | <b>4,253</b>                                     | <b>3,355</b>                                  | <b>3,253</b>                                  |   |

# Historical Society

60

| Item  |                            | Actual                             | Estimated                           | Budget                              | Budget                              | Percent                      |
|---|----------------------------|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------|
|   |                            | Year Ended<br>November 30,<br>2012 | Year Ending<br>November 30,<br>2013 | Year Ending<br>November 30,<br>2013 | Year Ending<br>November 30,<br>2014 | Inc./Dec.<br>2013 to<br>2014 |
| 3001  | REAL ESTATE TAX COLLECTION | 6,208                              | 6,200                               | 6,200                               | 6,200                               | 100%                         |
| 3002  | MOBILE HOME TAX COLLECTION | 5                                  | 0                                   | 0                                   | 0                                   | #DIV/0!                      |
| <b>TOTAL REVENUE</b>                        |                            | <b>6,213</b>                       | <b>6,200</b>                        | <b>6,200</b>                        | <b>6,200</b>                        |                              |
| 5500  | TAX BUYER REIMBURSEMENT    | 6,213                              | 5,700                               | 5,700                               | 6,200                               | 109%                         |
| <b>TOTAL EXPENSES</b>                       |                            | <b>6,213</b>                       | <b>5,700</b>                        | <b>5,700</b>                        | <b>6,200</b>                        |                              |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> |                            | <b>0</b>                           | <b>500</b>                          | <b>500</b>                          | <b>0</b>                            | <b>0%</b>                    |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      |                            | <b>0</b>                           | <b>0</b>                            | <b>0</b>                            | <b>500</b>                          |                              |
| <b>FUND BALANCE, END OF YEAR</b>            |                            | <b>0</b>                           | <b>500</b>                          | <b>500</b>                          | <b>500</b>                          |                              |

## Extension

61

| Item  |                            | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|----------------------------|--|--|---|---|---|
| 3001  | REAL ESTATE TAX COLLECTION | 75,034                                       | 75,000   | 75,000  | 75,000  | 100%                                    |
| 3002  | MOBILE HOME TAX COLLECTION | 40   | 0  | 0   |   | #DIV/0!                                 |
| <b>TOTAL REVENUE</b>                        |                            | <b>75,074</b>                                | <b>75,000</b>                                    | <b>75,000</b>                                 | <b>75,000</b>                                 |   |
| 5500  | TAX BUYER REIMBURSEMENT    | 75,074                                       | 75,000   | 75,000  | 75,000  | 100%                                    |
| <b>TOTAL EXPENSES</b>                       |                            | <b>75,074</b>                                | <b>75,000</b>                                    | <b>75,000</b>                                 | <b>75,000</b>                                 |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> |                            | <b>0.00</b>                                  | <b>0</b>   | <b>0</b>                                      | <b>0</b>                                      | <b>#DIV/0!</b>                          |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      |                            | <b>0.00</b>                                  | <b>0</b>   | <b>0</b>                                      | <b>0</b>                                      |   |
| <b>FUND BALANCE, END OF YEAR</b>            |                            | <b>0.00</b>                                  | <b>0</b>   | <b>0</b>                                      | <b>0</b>                                      |   |



# Tax Redemption Fund

62

| Item  |                            | Actual                             | Estimated                           | Budget                              | Budget                              | Percent                      |
|---|----------------------------|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------|
|   |                            | Year Ended<br>November 30,<br>2012 | Year Ending<br>November 30,<br>2013 | Year Ending<br>November 30,<br>2013 | Year Ending<br>November 30,<br>2014 | Inc./Dec.<br>2013 to<br>2014 |
| 3027  | INTEREST EARNED            | 2                                  | 2                                   | 4                                   | 2                                   | 50%                          |
| 3264  | REDEMPTION INCOME          | 382,386                            | 264,500                             | 400,000                             | 270,000                             | 68%                          |
| <b>TOTAL REVENUE</b>                        |                            | <b>382,388</b>                     | <b>264,502</b>                      | <b>400,004</b>                      | <b>270,002</b>                      |                              |
| 5400  | TRAN TO 11-3283 GEN FD-INT | 7                                  | 0                                   | 5                                   |                                     |                              |
| 8531  | TAX BUYER REIMBURSEMENT    | 375,785                            | 256,400                             | 392,000                             | 260,000                             | #REF!                        |
| 8541  | REDEMPTION FILING FEES     | 7,400                              | 6,850                               | 8,000                               | 7,500                               |                              |
| 8544  | OVERPAYMENTS/REIMBURSE     | 79                                 | 100                                 |                                     | 100                                 |                              |
| <b>TOTAL EXPENSES</b>                       |                            | <b>383,270</b>                     | <b>263,350</b>                      | <b>400,005</b>                      | <b>267,500</b>                      |                              |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> |                            | <b>-882</b>                        | <b>1,152</b>                        | <b>-1</b>                           | <b>2,502</b>                        | <b>-250200%</b>              |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      |                            | <b>868</b>                         | <b>-14</b>                          | <b>-14</b>                          | <b>1,138</b>                        |                              |
| <b>FUND BALANCE, END OF YEAR</b>            |                            | <b>-14</b>                         | <b>1,138</b>                        | <b>-15</b>                          | <b>3,640</b>                        |                              |

## Death and Fetal Death Fees

63

| Item  |                            | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|----------------------------|--|--|---|---|---|
| 3027  | INTEREST EARNED            | 0  |  | 0   |   | #DIV/0!                                 |
| 3265  | DEATH FEES                 | 3,176  | 3,400  | 1,900   | 3,000   | 158%                                    |
| <b>TOTAL REVENUE</b>                        |                            | <b>3,176</b>                                 | <b>3,400</b>                                     | <b>1,900</b>                                  | <b>3,000</b>                                  |   |
| 5400  | TRAN TO 11-3284 GEN FD-INT | 0  |  | 0   |   |   |
| 8532  | FEES DISBURSEMENT          | 2,950  | 3,000  | 1,900   | 3,752   | 197%                                    |
| <b>TOTAL EXPENSES</b>                       |                            | <b>2,950</b>                                 | <b>3,000</b>                                     | <b>1,900</b>                                  | <b>3,752</b>                                  |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> |                            | <b>226</b>                                   | <b>400</b>                                       | <b>0</b>                                      | <b>-752</b>                                   | <b>#DIV/0!</b>                          |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      |                            | <b>126</b>                                   | <b>352</b>                                       | <b>352</b>                                    | <b>752</b>                                    |   |
| <b>FUND BALANCE, END OF YEAR</b>            |                            | <b>352</b>                                   | <b>752</b>                                       | <b>352</b>                                    | <b>0</b>                                      |   |

# Clerk and Recorders Fees

64

| Item  |                               | Actual                             | Estimated                           | Budget                              | Budget                              | Percent                      |
|---|-------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------|
|   |                               | Year Ended<br>November 30,<br>2012 | Year Ending<br>November 30,<br>2013 | Year Ending<br>November 30,<br>2013 | Year Ending<br>November 30,<br>2014 | Inc./Dec.<br>2013 to<br>2014 |
| 3027  | INTEREST EARNED               | -6.55                              |                                     |                                     |                                     | #DIV/0!                      |
| 3266  | RECORDER FEES(COUNTER SALES)  | 21,099.26                          | 28,500                              | 28,000                              | 28,000                              | 100%                         |
| 3291  | RECORDING DEPOSITS            | 87,654.50                          | 94,500                              | 92,000                              | 92,000                              | 100%                         |
| 3292  | DEED STAMPS                   | 86,728.50                          | 87,000                              | 90,000                              | 90,000                              | 32%                          |
| 3293  | RHSP                          | 28,053.00                          | 30,500                              | 29,000                              | 29,000                              | #REF!                        |
| 3294  | GIS RESOLUTION FEES           | 36,907.00                          | 40,000                              | 39,000                              | 39,000                              | 100%                         |
| 3295  | RECORDING AUTOMATION FEES     | 21,642.50                          | 23,500                              | 22,500                              | 22,500                              | 100%                         |
| 3296  | VITALS                        | 9,023.00                           | 9,800                               | 8,000                               | 8,000                               | 100%                         |
| 3297  | VITAL RESOLUTION FEES         | 3,225.00                           | 3,400                               | 2,700                               | 2,700                               | 100%                         |
| 3298  | DOMESTIC VIOLENCE FEES        | 450                                | 380                                 | 360                                 | 360                                 | 100%                         |
| 3299  | MISC FEES                     | 4,095.68                           | 3,100                               | 2,890                               | 2,890                               | 100%                         |
| <b>TOTAL REVENUE</b>                        |                               | <b>298,872</b>                     | <b>320,680</b>                      | <b>314,450</b>                      | <b>314,450</b>                      |                              |
| 5266  | TRANS GEN FUND--COUNTER SALES | 22,857.10                          | 28,500                              | 28,000                              | 28,000                              | 100%                         |
| 5291  | TRANS GEN FUND--RECORDING DEP | 87,545.50                          | 94,500                              | 92,000                              | 92,000                              | 100%                         |
| 5292  | TRANS GEN FUND--DEED STAMPS   | 84,149.25                          | 87,000                              | 90,000                              | 90,000                              | 100%                         |
| 5293  | RHSP                          | 28,071.00                          | 30,500                              | 29,000                              | 29,000                              | 100%                         |
| 5294  | TRANS TO GIS RESOLUTION       | 36,927.00                          | 40,000                              | 39,000                              | 39,000                              | 100%                         |
| 5295  | RECORDING AUTOMATION          | 21,649.50                          | 23,500                              | 22,500                              | 22,500                              | 100%                         |
| 5296  | TRANS GEN FUND--VITALS        | 8,718.00                           | 9,800                               | 8,000                               | 8,000                               | 100%                         |
| 5297  | TRANS TO VITAL RESOLUTION     | 3,160.00                           | 3,400                               | 2,700                               | 2,700                               | 100%                         |
| 5298  | DOMESTIC VIOLENCE             | 430                                | 380                                 | 360                                 | 360                                 | 100%                         |
| 5299  | TRANS GEN FUND--MISC FEES     | 4,524.91                           | 2,890                               | 2,890                               | 2,890                               | 100%                         |
| 5400  | TRAN TO 11-3285 GEN FD-INT    | 4,000.00                           |                                     | 0                                   |                                     | #DIV/0!                      |
| <b>TOTAL EXPENSES</b>                       |                               | <b>302,032</b>                     | <b>320,470</b>                      | <b>314,450</b>                      | <b>314,450</b>                      |                              |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> |                               | <b>-3,160</b>                      | <b>210</b>                          | <b>0</b>                            | <b>0</b>                            | <b>#DIV/0!</b>               |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      |                               | <b>33,719</b>                      | <b>30,559</b>                       | <b>30,559</b>                       | <b>30,769</b>                       |                              |
| <b>FUND BALANCE, END OF YEAR</b>            |                               | <b>30,559</b>                      | <b>30,769</b>                       | <b>30,559</b>                       | <b>30,769</b>                       | <b>Fund Bal<br/>10%</b>      |

# Inheritance Tax

65

| Item  |                          | Actual                             | Estimated                           | Budget                              | Budget                              | Percent                      |
|---|--------------------------|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------|
|   |                          | Year Ended<br>November 30,<br>2012 | Year Ending<br>November 30,<br>2013 | Year Ending<br>November 30,<br>2013 | Year Ending<br>November 30,<br>2014 | Inc./Dec.<br>2013 to<br>2014 |
| 3027  | INTEREST EARNED          | 1                                  |                                     | 0                                   |                                     | #DIV/0!                      |
| 3267  | INHERITANCE TAX          | 322,416                            |                                     | 0                                   |                                     | #DIV/0!                      |
| <b>TOTAL REVENUE</b>                        |                          | <u>322,417</u>                     | <u>0</u>                            | <u>0</u>                            | <u>0</u>                            |                              |
|   | TRANSFER TO GEN. FUND    | 42                                 |                                     |                                     |                                     |                              |
| 8533  | INHERITANCE DISBURSEMENT | 329,467.53                         |                                     | 0                                   |                                     | #DIV/0!                      |
| <b>TOTAL EXPENSES</b>                       |                          | <u>329,468</u>                     | <u>0</u>                            | <u>0</u>                            | <u>0</u>                            |                              |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> |                          | -7,051                             | 0                                   | 0                                   | 0                                   | #DIV/0!                      |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      |                          | 7,051                              | 0                                   | 0                                   | 0                                   |                              |
| <b>FUND BALANCE, END OF YEAR</b>            |                          | <u>0</u>                           | <u>0</u>                            | <u>0</u>                            | <u>0</u>                            |                              |

## Sheriff's Fee

66

| Item  |                      | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|----------------------|--|--|---|---|---|
| 3027  | INTEREST EARNED      | 0  | 5  | 5   | 5   | 100%                                    |
| 3268  | SHERIFF'S FEES       | 60,240                                       | 50,000   | 37,000  | 50,000  | 135%                                    |
| <b>TOTAL REVENUE</b>                        |                      | <u>60,241</u>                                | <u>50,005</u>                                    | <u>37,005</u>                                 | <u>50,005</u>                                 |   |
| 8534  | FEES TO GENERAL FUND | 58,514.73                                    | 50,000   | 35,000  | 50,000  | 143%                                    |
|   | FEES TO DUI FUND     |  |  |   |   |   |
| <b>TOTAL EXPENSES</b>                       |                      | <u>58,515</u>                                | <u>50,000</u>                                    | <u>35,000</u>                                 | <u>50,000</u>                                 |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> |                      | 1,726  | 5  | 2,005   | 5   | 0%                                      |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      |                      | 3,006  | 4,732  | 4,732   | 4,737   |   |
| <b>FUND BALANCE, END OF YEAR</b>            |                      | <u>4,732</u>                                 | <u>4,737</u>                                     | <u>6,737</u>                                  | <u>4,742</u>                                  |   |

# Prisoner Commissary

67

| Item  |                     | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|---------------------|--|--|---|---|---|
| 3027  | INTEREST EARNED     | 0  | 1  | 1   | 1   | 100%                                    |
| 3269  | MONEY RECEIVED      | 13,548                                       | 20,000   | 20,000  | 20,000  | 100%                                    |
| <b>TOTAL REVENUE</b>                        |                     | <b>13,548</b>                                | <b>20,001</b>                                    | <b>20,001</b>                                 | <b>20,001</b>                                 |   |
| 8535  | COMMISSARY EXPENSES | 13,537                                       | 19,000   | 20,000  | 20,000  | 100%                                    |
| <b>TOTAL EXPENSES</b>                       |                     | <b>13,537</b>                                | <b>19,000</b>                                    | <b>20,000</b>                                 | <b>20,000</b>                                 |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> |                     | <b>11.27</b>                                 | <b>1,001</b>                                     | <b>1</b>                                      | <b>1</b>                                      | <b>100%</b>                             |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      |                     | <b>152</b>                                   | <b>164</b>                                       | <b>164</b>                                    | <b>1,165</b>                                  |   |
| <b>FUND BALANCE, END OF YEAR</b>            |                     | <b>164</b>                                   | <b>1,165</b>                                     | <b>165</b>                                    | <b>1,166</b>                                  |   |

# Sheriff Trust Account

68

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                        | 2  | 0  | 0   | 0   | #DIV/0!                                 |
| 3270 SHERIFF SALE AND BOND FEE              | 172,080                                      | 100,000  | 100,000                                       | 100,000                                       | 100%                                    |
| <b>TOTAL REVENUE</b>                        | <b>172,082</b>                               | <b>100,000</b>                                   | <b>100,000</b>                                | <b>100,000</b>                                |   |
| 8536 SALE AND BOND DISBURESMENT             | 170,705                                      | 100,000  | 100,000                                       | 100,000                                       | 100%                                    |
| <b>TOTAL EXPENSES</b>                       | <b>170,705</b>                               | <b>100,000</b>                                   | <b>100,000</b>                                | <b>100,000</b>                                |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | <b>1,377</b>                                 | <b>0</b>   | <b>0</b>                                      | <b>0</b>                                      | <b>#DIV/0!</b>                          |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      | <b>5,622</b>                                 | <b>6,999</b>                                     | <b>6,999</b>                                  | <b>6,999</b>                                  |   |
| <b>FUND BALANCE, END OF YEAR</b>            | <b>6,999</b>                                 | <b>6,999</b>                                     | <b>6,999</b>                                  | <b>6,999</b>                                  |   |

# Trustee

69

| Item |   | Actual                             | Estimated                           | Budget                              | Budget                              | Percent                      |
|------|---|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------|
|      |   | Year Ended<br>November 30,<br>2012 | Year Ending<br>November 30,<br>2013 | Year Ending<br>November 30,<br>2013 | Year Ending<br>November 30,<br>2014 | Inc./Dec.<br>2013 to<br>2014 |
| 3271 | TRUSTEE PROPERTIES SALE                     | 14,475                             |                                     | 52,000                              |                                     | 0%                           |
|      | <b>TOTAL REVENUE</b>                        | <u>14,475</u>                      | <u>0</u>                            | <u>52,000</u>                       | <u>0</u>                            |                              |
| 8537 | TAX SALE DISBURSEMENTS                      | 14,739                             |                                     | 52,000                              |                                     | 0%                           |
|      | <b>TOTAL EXPENSES</b>                       | <u>14,739</u>                      | <u>0</u>                            | <u>52,000</u>                       | <u>0</u>                            |                              |
|      | <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> | -264                               | 0                                   | 0                                   | 0                                   | #DIV/0!                      |
|      | <b>FUND BALANCE, BEGINNING OF YEAR</b>      | 264                                | 0                                   | 0                                   | 0                                   |                              |
|      | <b>FUND BALANCE, END OF YEAR</b>            | <u>0</u>                           | <u>0</u>                            | <u>0</u>                            | <u>0</u>                            |                              |



## Probation Restitution

70

| Item  |                          | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--------------------------|--|--|---|---|---|
| 3027  | INTEREST EARNED          |  | 0  | 0   | 0   | #DIV/0!                                 |
| 3273  | RESTITUTION FEE          | 4,307  | 0  | 2,100   | 0   | 0%                                      |
| <b>TOTAL REVENUE</b>                        |                          | <u>4,307</u>                                 | <u>0</u>   | <u>2,100</u>                                  | <u>0</u>                                      |   |
| 8539  | RESTITUTION DISBURSEMENT | 4,197  | 0  | 2,100   | 0   | 0%                                      |
| <b>TOTAL EXPENSES</b>                       |                          | <u>4,197</u>                                 | <u>0</u>   | <u>2,100</u>                                  | <u>0</u>                                      |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> |                          | 110  | 0  | 0   | 0   | #DIV/0!                                 |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      |                          | 6,378  | 6,488  | 6,488   | 6,488   |   |
| <b>FUND BALANCE, END OF YEAR</b>            |                          | <u>6,488</u>                                 | <u>6,488</u>                                     | <u>6,488</u>                                  | <u>6,488</u>                                  |   |

## Marriage Fund

71

| Item  |                            | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|----------------------------|--|--|---|---|---|
| 3027  | INTEREST EARNED            | 0  |  | 0   |   | #DIV/0!                                 |
| 3274  | MARRIAGE FUND INCOME       | 240  | 250  | 70  | 250   | 357%                                    |
| <b>TOTAL REVENUE</b>                        |                            | <b>240</b>                                   | <b>250</b>                                       | <b>70</b>                                     | <b>250</b>                                    |   |
| 8540  | MARRIAGE FUND DISBURSEMENT | 21   | 0  | 0   | 0   | #DIV/0!                                 |
| <b>TOTAL EXPENSES</b>                       |                            | <b>21</b>                                    | <b>0</b>   | <b>0</b>                                      | <b>0</b>                                      |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> |                            | <b>219</b>                                   | <b>250</b>                                       | <b>70</b>                                     | <b>250</b>                                    | <b>357%</b>                             |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      |                            | <b>1,334</b>                                 | <b>1,553</b>                                     | <b>1,553</b>                                  | <b>1,803</b>                                  |   |
| <b>FUND BALANCE, END OF YEAR</b>            |                            | <b>1,553</b>                                 | <b>1,803</b>                                     | <b>1,623</b>                                  | <b>2,053</b>                                  |   |

## Coroners Fees

72

| Item  |                 | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|-----------------|--|--|---|---|---|
| 3027  | INTEREST EARNED | 13   | 10   | 2   | 10  | 500%                                    |
| 3140  | CORONERS FEES   | 2,150  | 1,500  | 1,100   | 1,500   | 136%                                    |
| <b>TOTAL REVENUE</b>                        |                 | <b>2,163</b>                                 | <b>1,510</b>                                     | <b>1,102</b>                                  | <b>1,510</b>                                  |   |
| Disbursements                               |                 | 0  | 0  | 1,100   | 2,000   | 182%                                    |
| <b>TOTAL EXPENSES</b>                       |                 | <b>0</b>                                     | <b>0</b>   | <b>1,100</b>                                  | <b>2,000</b>                                  |   |
| <b>NET CHANGE IN FUND BALANCE (REV/EXP)</b> |                 | <b>2,163</b>                                 | <b>1,510</b>                                     | <b>2</b>                                      | <b>-490</b>                                   | <b>-24500%</b>                          |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>      |                 | <b>2,411</b>                                 | <b>4,574</b>                                     | <b>4,574</b>                                  | <b>6,084</b>                                  |   |
| <b>FUND BALANCE, END OF YEAR</b>            |                 | <b>4,574</b>                                 | <b>6,084</b>                                     | <b>4,576</b>                                  | <b>5,594</b>                                  |   |

## Transportation Grant

74

| Item                                    | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| 3027 INTEREST EARNED                    | 0  |  | 0   |   | #DIV/0!                                 |
| GRANT REIMBURSEMENTS                    | 0  |  | 0   | 200,000                                       | #DIV/0!                                 |
| <b>TOTAL REVENUE</b>                    | <b>0</b>                                     | <b>0</b>   | <b>0</b>                                      | <b>200,000</b>                                |   |
| DISBURSMENTS                            | 0  |  | 0   | 200,000                                       | #DIV/0!                                 |
| <b>TOTAL EXPENSES</b>                   | <b>0</b>                                     | <b>0</b>   | <b>0</b>                                      | <b>200,000</b>                                |   |
| <b>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>                                      |   |

## Tax Collection

90

| Item  | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|---|--|--|---|---|---|
| TAX COLLECTED                               | 0  | 0  | 0   | 0   | #DIV/0!                                 |
| <b>TOTAL REVENUE</b>                        | <u>0</u>                                     | <u>0</u>   | <u>0</u>                                      | <u>0</u>                                      |   |
| TAX DISBURSED                               | 0  | 0  | 0   | 0   | #DIV/0!                                 |
| <b>TOTAL EXPENSES</b>                       | <u>0</u>                                     | <u>0</u>   | <u>0</u>                                      | <u>0</u>                                      |   |
| <b>NET 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>            | <u>0</u>                                     | <u>0</u>   | <u>0</u>                                      | <u>0</u>                                      |   |

# Carroll County Five Year Capital Plan

| Dept.                       | Inventory Item                           | Funding Source                     | Current Budget 2013 | Planning Year 2014 | 2015    | 2016   | 2017   | 2018    |
|-----------------------------|--|------------------------------------|---------------------|--------------------|---------|--------|--------|---------|
| <b>Capital Projects</b>     |  |                                    |                     |                    |         |        |        |         |
| Animal Control              | Animal Control Vehicle                   | Animal Control (Fund 27)           |                     |                    | 21,000  |        |        |         |
|                             | Dog Trap                                 | Animal Control (Fund 27)           | 13,000              | 350                |         |        |        |         |
|                             | Indoor Kennels                           | Animal Control (Fund 27)           | 13,000              |                    |         |        |        |         |
| GIS                         | Digital Orthophotography Flyover         | General (Fund 11)                  |                     | 0                  | 10,000  | 10,000 | 20,000 |         |
|                             | Plotter                                  | General (Fund 11)                  | 10,000              |                    | 10,000  |        |        |         |
| Health                      | Building                                 | Health Dept.(Fund 54)              |                     |                    | 250,000 |        |        |         |
| County Highway Dept.        | Pick Up                                  | Highway (Fund 15)                  |                     |                    |         |        |        |         |
|                             | Snow Plow Wing                           | Highway (Fund 15)                  |                     |                    |         |        |        |         |
|                             | Salt Spreader                            | Highway (Fund 15)                  |                     |                    |         |        |        |         |
| Probation                   | Copy Machine - purchased 2007(\$5673.00) | General (Fund 11)                  |                     |                    | 6,577   |        |        |         |
| Sheriff                     | Squad Car                                | DUI (Fund 31)                      | 14,000              | 5,000              | 28,000  | 28,000 | 29,000 | 29,000  |
|                             |  | Court Security (Fund 43)           | 12,000              | 17,000             |         |        |        |         |
|                             |  | Squad Car Acq. (Fund 58)           |                     | 4,000              |         |        |        |         |
|                             | Phone System                             | General (Fund 11)                  |                     | 60,000             |         |        |        |         |
| Courthouse                  | Courthouse Repairs                       | General (Fund 11)                  |                     |                    |         |        |        |         |
|                             | Tuck Pointing                            | General (Fund 11)                  | 20,000              | 20,000             |         |        |        |         |
| Circuit Clerk               |  |                                    |                     |                    |         |        |        |         |
| States Attorney             |  |                                    |                     |                    |         |        |        |         |
| None                        |  |                                    |                     |                    |         |        |        |         |
| Supervisor of Assessments   |  |                                    |                     |                    |         |        |        |         |
| Copy Machine                |  | General (Fund 11)                  |                     |                    | 10,000  |        |        |         |
| Treasurer                   |  |                                    |                     |                    |         |        |        |         |
| None                        |  |                                    |                     |                    |         |        |        |         |
| Zoning                      |  |                                    |                     |                    |         |        |        |         |
| None                        |  |                                    |                     |                    |         |        |        |         |
| Emergency Services          |  |                                    |                     |                    |         |        |        |         |
| No Requests                 |  |                                    |                     |                    |         |        |        |         |
| Recorders                   |  |                                    |                     |                    |         |        |        |         |
| copier                      |  | Misc. Grants                       |                     |                    |         |        |        |         |
| County Clerk                |  |                                    |                     |                    |         |        |        |         |
| Voter Registration Scanner  |  | Vital Records Auto. (Fund 29)      |                     |                    |         |        |        |         |
| Voting Equipment            |  | General (Fund 11)                  |                     |                    |         |        |        | 250,000 |
| copier                      |  | General (Fund 11)                  |                     |                    |         |        |        |         |
| Voter Registration Software |  | General (Fund 11) (7-5021 or 5022) |                     |                    | 15,000  |        |        |         |

# **Routine Computer Replacement**

All Computer related purchases that are done on a regular basis and could be combined to create purchase savings. Does not include specialized highend equipment.

|                                     |                          |       |        |        |  |
|-------------------------------------|--------------------------|-------|--------|--------|--|
| Animal Control                      |                          |       |        |        |  |
| Computer                            | General (Fund 11)        |       |        |        |  |
| Printer                             | General (Fund 11)        |       |        |        |  |
| Laptop Computer for vehicle         | Animal Control (Fund 27) | 563   |        |        |  |
| GIS                                 |                          |       |        |        |  |
| Workstation - High End              | General (Fund 11)        | 3,000 |        |        |  |
| Health                              |                          |       |        |        |  |
| 3 computer stations                 | Misc. Grants             |       |        |        |  |
| 3 computer stations                 | Misc. Grants             |       |        |        |  |
| computer server                     | Misc. Grants             |       |        |        |  |
| County Highway Dept.                |                          |       |        |        |  |
| Desktop Computer (2)                | Highway Fund             | 4,839 |        |        |  |
| Probation                           |                          |       |        |        |  |
| Server - purchased 2008 (\$4174.36) | Probation Service Fees   |       |        |        |  |
| Sheriff                             |                          |       |        |        |  |
| 2 computer replacements             | General (Fund 11)        |       | 2,000  |        |  |
| Circuit Clerk                       |                          |       |        |        |  |
| AS/400                              | General (Fund 11)        |       | 25,000 | 40,000 |  |
| Court Services-Judges               |                          |       |        |        |  |
| 2 PC's                              | General (Fund 11)        |       |        | 1,000  |  |
| PC                                  | General (Fund 11)        |       |        | 1,000  |  |
| States Attorney                     |                          |       |        |        |  |
| None                                |                          |       |        |        |  |
| Supervisor of Assessments           |                          |       |        |        |  |
| 2 PC's                              | General (Fund 11)        |       | 2,000  |        |  |
| 2 PC's                              | General (Fund 11)        |       |        |        |  |
| Printer                             | General (Fund 11)        |       |        |        |  |
| Vangard Appraisal Software          | General (Fund 11)        |       | 400    |        |  |





## 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 21th day of November, A.D., 2013.

Ayes: 9  
Nays: 0  
Absent: —

Glen Reibel  
Chair, County Board

Daniel Shiff  
County Board Member

Gary P. Smel  
County Board Member

## TAX LEVY RESOLUTION

A Resolution levying taxes for all corporate purposes for the County of Carroll, Illinois, for the fiscal year Commencing on the 1st day of December, A.D., 2013 and ending on the 30th day of November, A.D., 2014.

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., 2013 and ending on the 30th day of November, A.D., 2014.

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

General County:

|   |         |
|---|---------|
| Corporate   | 880,000 |
| Liability Insurance (including Unemployment Ins.) | 215,000 |
| Agriculture Co-op Extension                       | 75,000  |
| Historical Society                                | 6,200   |
| County Highway                                    | 325,000 |
| Matching  | 165,000 |
| County Bridge                                     | 165,000 |
| Community Mental Health                           | 320,000 |
| County Health                                     | 36,500  |
| Illinois Municipal Retirement                     | 370,000 |
| Federal Social Security                           | 232,000 |
| Senior Citizens                                   | 75,000  |

Total 2,864,700

Ayes: 9

Nays: 0

Absent: —

Adopted and passed the foregoing tax levies by a roll call vote of the County Board of Carroll County, Illinois, on November 21, 2013.

Kenneth Rabel  
Chairman of the Board

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

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

605 ILCS 5/5-602

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

### **Corporate (General**

55 ILCS 5/5-1024

0.27% for counties 15,001 to 79,999

### **Illinois Municipal Retirement Fund**

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

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

### **Senior Citizens Social Services**

55 ILCS 5/5-1034

0.025% - Authorized by referendum.

### **Social Security**

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

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

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

745 ILCS 10/9-107

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

**Mentally Retarded and Developmentally Disabled Persons - Care and Treatment**  
55 ILCS 105/1, 105/2

0.10% - Subject to backdoor referendum

**Highway**  
605 ILCS 5/5-601

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

**Health or Multiple County Health Department**  
55 ILCS 5/5-25003

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

**Federal Aid Highway Matching Tax**  
605 ILCS 5/5-603

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

**Extension Education**  
505 ILCS 45/8

0.05% - Authorized by referendum.

**Historical Museum**  
55 ILCS 5/6-23001  
0.002% - May be increased to 0.004% by referendum.

Carroll County Levy Worksheet

|                     | MAX LEVY | 2013           |                | 2012        |         | 2011        |         | 2010        |         | 2009        |         | 2008        |         | 2007      |         | 2006       |         |
|---------------------|----------|----------------|----------------|-------------|---------|-------------|---------|-------------|---------|-------------|---------|-------------|---------|-----------|---------|------------|---------|
|                     |          | Estimated Levy | Estimated Rate | Levy        | Rate    | Levy        | Rate    | Levy        | Rate    | Levy        | Rate    | Levy        | Rate    | Levy      | Rate    | Levy       | Rate    |
| General             | 864,000  | 880,000        | 0.27500        | 860,000     | 0.27830 | 858,692     | 0.27481 | 947,584     | 0.26833 | 993,479     | 0.27000 | 977,139     | 0.27000 | 450,000   | 0.13071 | 435,000.00 | 0.13755 |
| Liability Insurance |          | 215,000        | 0.06719        | 215,000     | 0.06825 | 212,000     | 0.06785 | 236,004     | 0.06663 | 154,000     | 0.04185 | 77,990      | 0.02155 | 155,000   | 0.04503 | 211,000.00 | 0.06657 |
| Agri. Co-op Ext.    | 96,000   | 75,000         | 0.02344        | 75,000      | 0.02381 | 75,000      | 0.02400 | 75,007      | 0.02124 | 82,642      | 0.02246 | 91,815      | 0.02537 | 92,000    | 0.02673 | 75,217.00  | 0.02373 |
| Historical Society  | 6,400    | 6,200          | 0.00194        | 6,200       | 0.00197 | 6,200       | 0.00198 | 6,215       | 0.00176 | 6,200       | 0.00168 | 6,189       | 0.00171 | 6,200     | 0.00181 | 6,115.00   | 0.00193 |
| Highway             | 320,000  | 325,000        | 0.10156        | 320,000     | 0.10159 | 319,467     | 0.10224 | 353,141     | 0.10000 | 350,000     | 0.09512 | 336,997     | 0.09312 | 325,000   | 0.09440 | 325,000.00 | 0.10000 |
| Matching            | 160,000  | 165,000        | 0.05156        | 160,000     | 0.05079 | 161,236     | 0.05160 | 176,571     | 0.05000 | 183,978     | 0.05000 | 180,952     | 0.05000 | 162,000   | 0.04706 | 175,000.00 | 0.05000 |
| Bridge              | 160,000  | 165,000        | 0.05156        | 160,000     | 0.05079 | 161,236     | 0.05160 | 176,571     | 0.05000 | 183,978     | 0.05000 | 180,952     | 0.05000 | 162,000   | 0.04706 | 175,000.00 | 0.05000 |
| Mental Health       | 320,000  | 320,000        | 0.10000        | 310,000     | 0.09841 | 319,467     | 0.10224 | 322,488     | 0.09132 | 322,487     | 0.08764 | 323,795     | 0.08947 | 308,000   | 0.08947 | 301,000.00 | 0.09496 |
| County Health       | 240,000  | 36,500         | 0.01141        | 36,414      | 0.01156 | 36,414      | 0.01165 | 35,032      | 0.00992 | 36,514      | 0.00992 | 36,806      | 0.01017 | 35,000    | 0.01017 | 34,000.00  | 0.01073 |
| IMRF                |          | 370,000        | 0.11563        | 365,000     | 0.11587 | 360,000     | 0.11521 | 353,035     | 0.09997 | 293,500     | 0.07977 | 308,486     | 0.08524 | 277,000   | 0.08046 | 272,000.00 | 0.08581 |
| Social Security     |          | 232,000        | 0.07250        | 230,000     | 0.07302 | 230,000     | 0.07361 | 220,007     | 0.06230 | 265,000     | 0.07202 | 210,990     | 0.05830 | 170,000   | 0.04938 | 167,000.00 | 0.05269 |
| Senior Citizens     | 80,000   | 75,000         | 0.02344        | 77,500      | 0.02460 | 80,000      | 0.02560 | 86,802      | 0.02458 | 85,000      | 0.02310 | 84,324      | 0.02330 | 74,500    | 0.02164 | 73,000.00  | 0.02303 |
| Total               |          | 2,864,700      | 0.89522        | 2,815,114   | 0.89369 | 2,819,712   | 0.90240 | 2,988,457   | 0.84625 | 2,956,778   | 0.80357 | 2,816,435   | 0.77823 | 2,216,700 | 0.64392 | 2,250,332  | 0.69700 |
| EAV                 |          | 101.60%        |                | 99.84%      |         | 94.35%      |         | 101.07%     |         | 104.98%     |         | 127%        |         | 99%       |         | 100%       |         |
|                     |          | 320,000,000    |                | 315,000,000 |         | 312,467,465 |         | 353,141,114 |         | 367,955,010 |         | 361,903,228 |         |           |         |            |         |

**Tax Levy and Rate 1997 to 2007**

| Year       | 1997        | 1998        | 1999        | 2000        | 2001        | 2002        | 2003        | 2004*       | 2005        | 2006        | 2007        |
|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Total Levy | 1,459,000   | 1,478,300   | 1,526,250   | 1,703,600   | 1,778,800   | 1,843,100   | 2,096,700   | 2,201,000   | 2,256,200   | 2,250,332   | 2,216,700   |
| %Inc./Dec. |             | 1.32%       | 3.24%       | 11.62%      | 4.41%       | 3.61%       | 13.76%      | 4.97%       | 2.51%       | -0.26%      | -1.49%      |
| Year       | 1997        | 1998        | 1999        | 2000        | 2001        | 2002        | 2003        | 2004*       | 2005        | 2006        | 2007        |
| Total Rate | 0.74350     | 0.71380     | 0.67910     | 0.72070     | 0.72580     | 0.71260     | 0.75202     | 0.76590     | 0.75200     | 0.69700     | 0.64392     |
| EAV        | 192,791,085 | 207,023,426 | 220,222,648 | 235,141,588 | 242,054,204 | 258,267,896 | 275,461,081 | 284,803,632 | 299,583,114 | 316,992,964 | 344,281,270 |

## Employee Information

Information provided is strait salaries with no overtime, hire back, IMRF, FICA, un-negotiated contracts or other increases not directly related to the base salaries of the positions currently know. They are broken down by categories to see the impact on the budget.

### Union Salaries

These salaries can only be changed by contract negotiations.

|                        | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|------------------------|--|--|---|---|---|
| F.O.P.                 | 838,700                                      | 814,766  | 814,766                                       | 805,484                                       | 99%                                     |
| Carpenters             | 267,397                                      | 240,113  | 240,112                                       | 247,316                                       | 103%                                    |
| Carpenters-Circuit Clk | 72,980                                       | 74,038   | 74,038  | 76,259  | 103%                                    |
| Teamsters              | 250,000                                      | 249,881  | 254,093                                       | 256,038                                       | 101%                                    |
| Total Full-time        | 1,429,077                                    | 1,378,798  | 1,383,009                                     | 1,385,097                                     |   |

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

|                        | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|------------------------|--|--|---|---|---|
| General Fund           |  |  |   |   |   |
| Full-time              | 479,939                                      | 519,389  | 519,524                                       | 504,047                                       | 97.02%                                  |
| Part-time              | 17,065                                       | 20,220   | 30,616  | 32,234  | 105.29%                                 |
| Highway Fund           |  |  |   |   |   |
| Full-time              | 82,019                                       | 90,058   | 90,058  | 92,760  | 103.00%                                 |
| Part-time              | 16,683                                       | 1,695  | 15,500  | 15,000  | 96.77%                                  |
| GIS Fund               |  |  |   |   |   |
| Full-time              | 34,076                                       | 34,628   | 34,628  | 42,000  | 121.29%                                 |
| Health Department Fund |  |  |   |   |   |
| Full-time              | 204,643                                      | 207,996  | 213,322                                       | 204,662                                       | 95.94%                                  |
| Total Full-time        | 800,677                                      | 852,071  | 857,532                                       | 843,468                                       |   |
| Total Part-time        | 33,748                                       | 21,915   | 46,116  | 47,234  |   |



### Elected Officials Salaries

|                        | Actual<br>Year Ended<br>November 30,<br>2012 | Estimated<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2013 | Budget<br>Year Ending<br>November 30,<br>2014 | Percent<br>Inc./Dec.<br>2013 to<br>2014 |
|------------------------|--|--|---|---|---|
| Set by 4 yr. Ordinance | 119,820                                      | 192,545  | 194,500                                       | 197,200                                       | 101.39%                                 |
| Other                  | 185,268                                      | 187,145  | 186,145                                       | 187,911                                       | 100.95%                                 |
| Full-time              | 305,088                                      | 379,690  | 380,645                                       | 385,111                                       |   |

|                                  |                  |                  |                  |                  |
|----------------------------------|------------------|------------------|------------------|------------------|
| <b>Total Salaries</b>            | <b>2,568,590</b> | <b>2,632,474</b> | <b>2,667,302</b> | <b>2,660,910</b> |
| <b>Percent of Total Salaries</b> |                  |                  |                  |                  |
| Union                            | 56%              | 52%              | 52%              | 52%              |
| Non-Union                        | 32%              | 33%              | 34%              | 33%              |
| Elected                          | 12%              | 14%              | 14%              | 14%              |

Elected Officials Salaries Set by Ordinance May 20, 2010 (50 ILCS 145)

| Beginning on:      | Dec. 1,<br>2010 | Dec. 1,<br>2011 | Dec. 1,<br>2012 | Dec. 1,<br>2013 |
|--------------------|-----------------|-----------------|-----------------|-----------------|
| Clerk and Recorder | 46,700          | 47,800          | 48,900          | 50,000          |
| Treasurer          | 46,700          | 47,800          | 48,900          | 50,000          |
| Sheriff            | 55,000          | 56,200          | 57,400          | 58,600          |

### Health Insurance Premium Information

|                        |         |         |         | New Rates |      |
|------------------------|---------|---------|---------|-----------|------|
| 6027 General Fund      | 278,095 | 262,290 | 266,583 | 280,548   | 105% |
| 6027 Highway           | 42,032  | 42,768  | 47,703  | 51,745    | 108% |
| 6027 Health Department | 29,925  | 30,556  | 35,778  | 32,341    | 90%  |
|                        | 350,053 | 335,614 | 350,064 | 364,634   | 104% |

### General Fund Reimbursement

|            |               |           |          |          |               |
|------------|---------------|-----------|----------|----------|---------------|
| Carpenters | 2013-14       | Premium   | Employee | Employer | Employer      |
| Base       | Per Emp./Mon. | Over Base | 20%      | 80%      | Per Emp./Year |
| 338.75     | 525           | 186.25    | 37.25    | 149      | 5,853         |
| Blue Cross | 2013-14       | Premium   | Employee | Employer | Employer      |
| Base       | Per Emp./Mon. | Over Base | 20%      | 80%      | Per Emp./Year |
| 338.75     | 589.08        | 250.33    | 50.07    | 200.26   | 6,468         |



# 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  | 40,000       | 40,000    | 35,000        | 13,000  | 44,265  | 50             | 107,000            |
| 2004 | 40,000  | 40,000       | 40,000    | 35,000        | 13,000  | 45,265  | 50             | 107,000            |
| 2005 | 40,000  | 40,000       | 40,000    | 40,000        | 13,000  | 46,265  | 50             | 109,645            |
| 2006 | 40,000  | 40,000       | 40,000    | 40,000        | 13,000  | 47,265  | 50             | 112,057            |
| 2007 | 41,400  | 41,400       | 41,400    | 40,000        | 13,000  | 48,915  | 50             | 120,037            |
| 2008 | 42,800  | 42,800       | 42,800    | 40,000        | 13,000  | 50,565  | 50             | 120,037            |
| 2009 | 44,200  | 44,200       | 44,200    | 44,200        | 14,000  | 52,215  | 50             | 124,238            |
| 2010 | 45,600  | 45,600       | 45,600    | 45,600        | 14,000  | 53,865  | 50             | 128,959            |
| 2011 | 46,970  | 46,700       | 46,700    | 46,700        | 14,500  | 55,000  | 50             | 128,959            |
| 2012 | 47,800  | 47,800       | 47,800    | 49,500        | 14,500  | 56,200  | 50             | 128,959            |
| 2013 | 48,900  | 48,900       | 48,900    | 49,500        | 15,000  | 57,400  | 55             | 128,959            |
| 2014 | 50,000  | 50,000       | #VALUE!   | 50,000        | 15,500  | 58,600  | 55             | 128,959            |
| 2015 |         |              |           |               | 16,000  |         |                | 0.00%              |
| 2016 |         |              |           |               | 16,500  |         |                | #DIV/0!            |
| 2017 |         |              |           |               |         |         |                |                    |
| 2018 |         |              |           |               |         |         |                |                    |

\*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  
2013-14**

The Carroll County budget process is a year long event with the results of the final 2013-14 County budget. The process will seek involvement from the County Board, Finance Committee, Department leaders and public. To accomplish the best possible budget to serve the needs of the County's residents, a look at both the long range big picture and individual line items will take place over the course of the year to guide the Board to the final budget to be implemented for the following fiscal year.

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

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

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

| Target Date  | Responsibility   | Task   |
|--|------------------|--|
| <b>Step 1 Department Participation in Budget Preparation</b> |                  |  |
| 7/17/13  | Adm              | Issue budget request worksheets to department heads, etc.  |
| 7/31/13  | Dept. Heads      | Return budget request worksheets to Administrator  |
| 8/13/13  | Treasurer/Adm    | August revenues and expenses with budget to actual and general ledger to Administrator   |
| Target Date  | Responsibility   | Task   |
| <b>Step 2 Finance Committee Review and Recommendations</b>   |                  |  |
| 8/16/13  | Adm/Board        | First Review of Budget by Board.<br>Discussion of Budget set times with Departments for questions during next months meeting and set goals if needed |
| 9/5/13<br>9/19/13<br>10/3/13                                 | Board/Adm/Dept's | Additional meetings to go over budget and make changes and recommendations. Discuss and/or set tax rates. All Day meeting.                           |
| 10/15/13   | Adm              | Prepare final budget and send to Board   |
| 10/17/13   | Board/Adm        | Review final draft and make any last changes before public display.  |



**Step 3 County Board Review and Approval**

|                          |              |  |
|--------------------------|--------------|--|
| 10/18/13                 | Adm          | Deliver tentative budget document to County Clerk for public display (at least 15 days prior to November County Board meeting) |
| 10/31/13                 | County Clerk | Notify paper of 105% notice (if necessary) (between 7 and 14 days prior to budget hearing)                                     |
| 11/21/13                 | County Board | Review, revise and act on the Budget and Levy Ordinance  |
| No later then 12/28/2013 | 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.