

**CARROLL COUNTY, ILLINOIS**

**Budget Appropriation and Tax Levy**

**For the year ending November 30, 2009**



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**INDEPENDENT ACCOUNTANT'S REPORT**

To the County Board  
Carroll County, Illinois  
Mt. Carroll, Illinois

We have compiled the accompanying forecasted statements of revenues and expenditures and schedules of expenditures and appropriations of Carroll County as of November 30, 2009 and 2008, and for the years then ending, in accordance with attestation standards established by the American Institute of Certified Public Accountants. The accompanying forecasted statements and schedules were prepared for Carroll County, Illinois for the purpose of complying with budget and appropriation requirements outlined by the Illinois Compiled Statutes.

A compilation is limited to presenting in the form of a forecast information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

These financial statements do not conform to accounting principles generally accepted in the United States of America, and the forecasted balance sheet is omitted. Accordingly, the accompanying projection and this report are intended solely for the information and use of the Carroll County Board and is not intended to be and should not be used by anyone other than these specified parties.

The historical actual revenues and expenditures for the year ended November 30, 2007, were based on our audit report dated January 16, 2008 are set forth on pages 2-52 of this document. In addition, the historical budgeted revenues and expenditures for the year ended November 30, 2008 were based on our forecast report dated November 20, 2008 are set forth on pages 2-52 of this document.

*Lindgren, Callihan, VanOsdol & Co., Ltd.*

Sterling, Illinois  
November 20, 2008

# APPROPRIATION RESOLUTION

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 purpose herein specified for the fiscal year December 1, 2008, through November 30, 2009.

Fund	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	2007-08 Appropriation	2008-09 Appropriation
General County	3,368,091	3,582,562	3,884,581	3,798,499
County Highway	1,090,896	1,054,630	927,000	935,000
Matching	5,350	33,190	800,000	800,000
County Bridge	201,930	520,367	550,000	500,000
County Motor Fuel	474,479	542,818	972,700	957,800
County Health	307,788	329,548	366,280	379,022
Community Mental Health	329,915	312,468	312,610	340,200
Social Security	190,203	217,787	253,780	238,629
Illinois Municipal Retirement	273,409	306,672	380,102	317,276
Liability Insurance	155,527	99,206	155,000	153,734
County Historical Society	6,129	6,100	6,200	6,200
County Agricultural Extension Service	75,346	91,000	92,000	91,828
Animal Control	20,451	5,861	11,725	6,825
County Offices	113,673	29,465	20,094	0
Geographic Information Systems	136,475	46,830	48,400	50,360
Law Library	12,347	9,082	10,000	10,000
Court Automation	9,241	10,000	10,000	11,000
Maintenance and Child Support Collection	25,237	10,835	12,473	15,040
Senior Citizens Fund	73,125	73,700	78,500	85,557
States Attorney Special Fees and Fines	1,520	500	5,000	5,000
Probation Service Fee	11,137	22,242	16,380	19,376
Electronic Monitoring	0	0	0	0
Tourism Promotion	31,464	32,380	42,500	42,500
Tax Sale Automation	0	0	0	0
County Recorder's Automation	11,877	25,074	31,000	15,000
Vital Records Automation	1,500	1,503	1,500	1,500
911 Fund	346,119	223,487	233,942	234,000
Court Security Fee	14,058	22,918	35,100	35,724
Document Storage Fee	60,319	17,953	12,000	6,000
Carroll County Task Force	0	3,000	14,000	14,000
States Attorney Continuing Education Resolution	90	0	0	0
Special Computer Upgrade	90,981	92,589	114,006	20,200
DUI Enforcement Equipment	2,029	4,000	10,000	10,000
Public Safety Tax	260,000	275,000	275,000	285,000
Geographic Information Systems Resolution Fee	74,000	45,000	78,000	40,000
States Attorney VOCA Fund	10,424	15,819	16,600	12,465
Grants Fund	18,539	20,262	0	0
Special VIP Fund	410	82	1,000	1,000
Pet Population Control Fund	0	0	0	0
Circuit Clerk Operation and Administration Fund	0	0	0	0
Squad Car Acquisition and Maintenance Fund	0	0	0	0
Total appropriated	7,804,079	8,083,930	9,777,473	9,438,735
Less interfund transfers out				
General County	145,000	115,000	115,000	50,000
Social Security	12,238	13,141	13,708	15,022
Illinois Municipal Retirement	18,062	15,700	18,421	16,936
County Offices	0	29,465	20,094	0
Maintenance and Child Support Collection	10,860	5,255	5,373	5,240
Probation Service Fee	8,910	11,140	11,380	12,376
Tourism Promotion	1,485	1,424	1,600	1,600
County Recorder's Automation	11,877	14,000	18,000	0
Vital Records Automation	1,500	200	1,500	0
911 Fund	93,844	92,917	86,942	94,000
Carroll County Task Force	0	0	0	0
States Attorney Continuing Education Resolution	90	0	0	0
Public Safety Tax	260,000	275,000	275,000	285,000
Geographic Information Systems Resolution Fee	74,000	45,000	78,000	40,000
Net appropriations	7,166,213	7,465,688	9,132,455	8,918,561

**CARROLL COUNTY, ILLINOIS  
GENERAL COUNTY FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues</b>				
<b>Taxes:</b>				
Property taxes	436,974	445,400	441,536	974,700
Municipal sales tax	410,257	90,000	540,000	90,000
Supplemental sales tax	329,746	244,500	340,000	310,000
	<u>1,176,977</u>	<u>779,900</u>	<u>1,321,536</u>	<u>1,374,700</u>
<b>Intergovernmental revenue:</b>				
Illinois state income tax	602,640	690,000	625,000	625,000
State local use tax	88,554	96,000	87,000	90,000
Personal property replacement tax	149,545	137,143	155,000	130,000
State of Illinois:				
Probation officers	55,871	67,023	60,000	67,000
Inheritance tax commission	1,890	10,500	10,000	2,000
States attorney	106,290	108,740	110,000	110,000
Public defender reimbursement	25,909	19,165	0	20,000
Elections	5,500	5,000	5,000	5,000
Emergency services and disaster	10,168	10,693	12,500	10,000
Supervisor of assessments	22,366	21,400	22,000	22,100
States attorney prison reimbursemen	0	0	13,250	0
U S Fish and Wildlife	1,809	5,043	2,000	2,000
	<u>1,070,542</u>	<u>1,170,707</u>	<u>1,101,750</u>	<u>1,083,100</u>
<b>Revenue from services:</b>				
Circuit clerk fines	80,911	64,699	75,000	65,000
Interest and penalties from tax collections	55,191	67,400	55,000	65,000
County official fees:				
Circuit clerk	103,196	92,311	100,000	92,000
County clerk and recorder	187,254	159,996	190,000	185,000
Treasurer	1,852	2,479	1,500	2,000
Sheriff	109,797	64,856	75,000	75,000
Zoning	18,445	17,133	18,000	16,000
States attorney	6,925	5,465	7,000	7,000
Public defender	13,167	17,027	11,000	13,000
Judge placement reimbursement	2,700	554	1,000	1,000
SOA notary fees	7,998	7,088	9,000	7,000
Township assessment fees	16,201	17,964	17,964	19,660
Judicial fund resolution	3,070	2,740	3,500	2,750
Cable TV franchise fees	9,336	9,954	10,000	10,000
Circuit clerk general fees	16,762	17,920	15,000	17,000
Minor housing fees	3,731	2,085	500	2,500
Plat book sales	2,002	805	2,000	500
Housing of prisoners		0	300	0
Tax sale indemnity fees	240	340	3,500	250

**CARROLL COUNTY, ILLINOIS  
GENERAL COUNTY FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenue from services (continued):</b>				
Foreign sheriff fees	1,093	897	1,000	1,000
Sheriff - hireback	467	0	250	500
Arrestee's medical fees	2,225	1,407	2,000	2,300
Blood test fee	0	0	50	50
Transfer station fees	7,274	7,141	7,500	7,500
Policing Thomson Causeway	23,824	12,000	14,000	12,000
Work release room and board	5,752	3,541	2,000	3,000
Jail telephone-collect calls	2,676	1,525	2,500	2,700
	<u>682,089</u>	<u>577,327</u>	<u>624,564</u>	<u>609,710</u>
<b>Revenue from use of money and property - interest</b>	<u>88,423</u>	<u>31,953</u>	<u>60,000</u>	<u>30,000</u>
<b>All other revenues:</b>				
Miscellaneous	15,570	4,216	9,000	15,000
Courthouse pop machine	2,919	1,954	2,500	3,000
Dog fees, fines and refunds		0	500	0
Insurance reimbursement	17,533	12,558	10,000	10,000
Transfer from County Offices Fund (P. 25)	0	29,465	20,094	0
Transfer from Tourism Promotion Fund (P.34)	1,485	1,424	1,600	1,600
Transfer from Probation Service Fee Fund (P.32)	8,910	11,140	11,380	12,376
Transfer from 911 Fund (P. 38)				
Wage reimbursement -				
Dispatcher	68,604	68,000	63,300	68,000
Insurance -				
Dispatcher	12,939	13,500	10,000	13,500
Transfer from Recorder's Automation Fund (P.36)	11,877	14,000	18,000	0
Transfer from Vital Records Automation Fund (P.37)	1,500	200	1,500	0
Transfer from Public Safety Tax Fund (P.45)	260,000	275,000	275,000	285,000
Transfer from State's Attorney Continuing Education Resolution Fund (P. 42)	90	0	0	0
Transfer from Maintenance and Child Support Collection Fund for wage reimbursement (P. 29)	10,054	4,500	4,600	4,500
	<u>411,481</u>	<u>435,957</u>	<u>427,474</u>	<u>412,976</u>
<b>Total revenues</b>	<u>3,429,512</u>	<u>2,995,844</u>	<u>3,535,324</u>	<u>3,510,486</u>
<b>Expenditures</b>	<u>3,368,091</u>	<u>3,582,562</u>	<u>3,884,581</u>	<u>3,798,499</u>
<b>Net change in fund balance</b>	<u>61,421</u>	<u>(586,718)</u>	<u>(349,257)</u>	<u>(288,013)</u>
<b>Fund balance, beginning of year</b>	<u>2,053,452</u>	<u>2,114,873</u>	<u>2,014,542</u>	<u>1,528,155</u>
<b>Fund balance, end of year</b>	<u>2,114,873</u>	<u>1,528,155</u>	<u>1,665,285</u>	<u>1,240,142</u>

**CARROLL COUNTY, ILLINOIS  
GENERAL COUNTY FUND  
STATEMENT OF EXPENDITURES AND APPROPRIATIONS**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>General Control and Administration:</b>				
<b>Courthouse:</b>				
Repairs, maintenance and supplies	33,613	45,000	30,000	35,000
Courthouse improvement	0	59,515	68,000	68,000
Carpeting and courtyard	4,596	3,639	9,000	5,000
Electricity	46,748	35,000	45,000	40,000
Telephone	24,821	25,000	30,000	27,000
Gas	9,460	15,000	20,000	20,000
Health/life insurance	4,751	5,000	5,000	5,200
Janitors' and part-time janitor's salaries	31,122	34,463	34,463	35,841
HAVC maintenance contract	0	0	0	22,000
Janitor overtime	0	0	844	2,000
	<u>155,111</u>	<u>222,617</u>	<u>242,307</u>	<u>260,041</u>
<b>Supplies and rentals:</b>				
Printing and stationery	14,347	13,475	30,000	15,000
Machine rental and leases	45,461	28,765	75,000	35,000
	<u>59,808</u>	<u>42,240</u>	<u>105,000</u>	<u>50,000</u>
<b>County Board Services and Expense:</b>				
Per diem allowance	33,700	29,375	35,000	35,000
Travel, dues and supplies	17,309	6,919	10,000	17,500
	<u>51,009</u>	<u>36,294</u>	<u>45,000</u>	<u>52,500</u>
<b>Supervisor of Assessments:</b>				
Salary	41,426	42,800	42,800	44,200
Clerk hire - salaries	72,909	74,500	72,909	75,330
Clerk hire - overtime	5,462	6,154	3,000	8,000
Farmland advisory com	214	212	225	300
Printing, supplies and postage	15,796	19,340	19,350	20,000
Travel	3,611	4,800	3,900	7,200
Dues	392	300	400	400
Education	2,278	920	1,800	1,500
Appraisal software	0	0	0	10,700
Capital purchases - appraisal software	0	0	0	4,000
Health/life insurance	17,046	18,000	20,000	20,000
Individual appraisal contract	922	1,000	12,000	10,000
	<u>160,056</u>	<u>168,026</u>	<u>176,384</u>	<u>201,630</u>
<b>Board of Review Services:</b>				
Salary	6,280	6,280	6,280	9,000
Printing and supplies	788	1,450	1,500	1,500
Travel and supplies	421	1,100	1,000	1,200
Education	0	0	175	200
	<u>7,489</u>	<u>8,830</u>	<u>8,955</u>	<u>11,900</u>

**CARROLL COUNTY, ILLINOIS**  
**GENERAL COUNTY FUND**  
**STATEMENT OF EXPENDITURES AND APPROPRIATIONS**  
**(CONTINUED)**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Election:</b>				
Judges, ballots, and supplies	133,187	150,000	150,000	150,000
Motor voter registration	2,255	5,000	5,000	5,000
Clerk overtime	1,578	5,000	5,000	5,000
Help America Vote Act (HAVA)	0	7,500	10,000	9,000
	<u>137,020</u>	<u>167,500</u>	<u>170,000</u>	<u>169,000</u>
<b>Bonds - county officers</b>	<u>2,135</u>	<u>1,040</u>	<u>2,000</u>	<u>2,200</u>
<b>Permanent registration</b>	<u>801</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
<b>Accounting service and audit -</b>				
Audit and budget	<u>45,850</u>	<u>47,100</u>	<u>47,100</u>	<u>38,000</u>
<b>Insurance expense -</b>				
Reimbursable insurance	<u>18,490</u>	<u>16,744</u>	<u>0</u>	<u>0</u>
<b>County treasurer:</b>				
Salary	41,426	42,800	42,800	44,200
Clerk hire	79,625	80,125	79,625	89,180
Printing supplies and postage	12,545	18,382	18,500	19,000
Travel	98	0	1,000	500
Dues	210	0	210	210
Health/life insurance	17,048	17,605	20,000	20,000
Education	0	0	1,000	500
	<u>150,952</u>	<u>158,912</u>	<u>163,135</u>	<u>173,590</u>
<b>County clerk:</b>				
Salary	41,416	42,800	42,800	44,200
Clerk hire	69,160	69,160	69,160	78,715
Deed stamps	64,600	65,000	80,000	65,000
Printing, supplies, and microfilming	7,909	14,000	14,000	12,500
Travel	1,349	2,000	2,000	2,000
Dues	320	400	400	400
Book repair	3,419	15,000	15,000	15,000
Recorder's computer	11,777	14,000	18,000	0
Vital records resolution	1,500	1,500	1,500	0
Health/life insurance	17,561	20,000	20,000	20,000
Education and training	591	1,500	1,500	1,500
	<u>219,602</u>	<u>245,360</u>	<u>264,360</u>	<u>239,315</u>
<b>Office equipment maintenance</b>	<u>11,674</u>	<u>13,025</u>	<u>10,000</u>	<u>13,000</u>
<b>County web site</b>	<u>0</u>	<u>3,605</u>	<u>10,000</u>	<u>1,500</u>
<b>Software support</b>	<u>4,817</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>

**CARROLL COUNTY, ILLINOIS**  
**GENERAL COUNTY FUND**  
**STATEMENT OF EXPENDITURES AND APPROPRIATIONS**  
**(CONTINUED)**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Capital equipment purchase</b>	13,717	11,035	9,200	1,500
<b>Highway capital building improvement</b>	0	44,896	45,000	0
<b>Contingency - General</b>	0	0	40,000	40,000
<b>County Administrator:</b>				
County administrator salary	0	25,730	75,000	65,000
Printing, supplies and postage	0	0		1,100
Cellular phone	0	0		600
Travel	0	0		1,500
Dues	0	0		1,000
Health/life insurance	0	2,632	0	5,200
Education	0	0		1,200
	0	28,362	75,000	75,600
<b>Litigation-negotiation expense</b>	22,028	4,242	30,000	25,000
<b>Total General Control and Administration</b>	1,060,559	1,232,828	1,456,441	1,367,776
<b>County Development:</b>				
<b>Zoning:</b>				
Salary	24,739	25,709	25,709	26,737
Health insurance	55	67	0	100
Board of Appeals	1,950	1,500	3,000	3,000
Travel - zoning officer	1,068	1,800	1,800	1,950
Dues and training	270	778	900	900
Travel - Board of Appeals	493	850	850	950
Noxious weed administration	277	395	500	500
Printing, supplies and other	1,181	1,235	1,400	1,400
New publications	828	610	1,200	1,200
	30,861	32,944	35,359	36,737
<b>R C &amp; D:</b>				
Grant	3,652	3,653	3,653	3,653
Dues	500	500	500	500
	4,152	4,153	4,153	4,153
<b>VFW ambulance service</b>	2,500	2,500	2,500	2,500
<b>CCEDS -</b>				
Grant	0	1,000	1,000	1,000
<b>Solid Waste Management:</b>				
Agency coop	6,500	6,500	6,500	6,500

**CARROLL COUNTY, ILLINOIS**  
**GENERAL COUNTY FUND**  
**STATEMENT OF EXPENDITURES AND APPROPRIATIONS**  
**(CONTINUED)**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Economic Development Funding:</b>				
Up front \$20,000 grant-and matching \$1 for \$1 collected from other sources up to \$20,000	80,000	80,000	80,000	40,000
<b>Wildlife refuge</b>	0	5,044	2,000	2,000
<b>Expense from Sinnissippi grant</b>	800	0	0	0
<b>Purchase pop</b>	1,369	1,500	1,500	1,500
<b>Soil and water conservation</b>	5,000	5,000	5,000	5,000
<b>Total County Development</b>	131,182	138,641	138,012	99,390
<b>Public Safety:</b>				
<b>Coroner's expense:</b>				
Salary	13,000	13,000	13,000	14,000
Deputy coroner salary	483	1,400	1,400	1,800
Autopsies	6,618	7,294	6,200	5,900
Travel	502	500	500	800
Coroner training classes	0	500	800	800
Dues	300	300	300	300
Court reporter	588	359	1,000	500
Supplies and printing	400	400	400	500
	21,891	23,753	23,600	24,600
<b>Animal Control:</b>				
Salary	21,709	23,410	23,410	24,346
Overtime - full time	73	168	800	800
Part time salary	1,588	1,630	1,600	1,800
Auto allowance, telephone and other utilities	981	3,484	3,500	3,500
Supplies and utilities	1,439	2,497	2,500	2,500
Uniforms	0	0	0	300
Health/life insurance	4,355	4,885	5,000	5,200
Petty cash, small items	297	239	300	300
	30,442	36,313	37,110	38,746
<b>County Sheriff:</b>				
Salary	48,947	50,565	50,565	52,215
Salary - chief deputy	39,384	45,000	41,123	46,800
Deputies-F.O.P. **	723,723	704,250	704,250	729,500
Holiday pay	138	36,200	36,200	42,092
Deputies-F.O.P.-overtime and comp time*	84,898	75,000	65,000	80,000
Hireback pay	0	3,000	5,000	5,000

**CARROLL COUNTY, ILLINOIS  
GENERAL COUNTY FUND  
STATEMENT OF EXPENDITURES AND APPROPRIATIONS  
(CONTINUED)**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>County Sheriff (continued):</b>				
Health/life insurance	108,490	115,000	115,000	128,500
Other salaries	9,759	10,432	10,432	10,849
Other salaries-part time	8,607	6,000	16,000	16,000
Dieting of prisoners	36,134	32,000	40,000	40,000
Prisoner housing out of county		0	5,000	5,000
Prisoner care	10,024	16,000	17,000	19,000
Squad car maintenance*	14,781	16,000	20,000	19,000
Fuel*	28,792	40,000	30,000	40,000
Office supplies and miscellaneous services	12,847	14,000	15,100	15,100
Travel	123	0	600	600
Dues	600	575	700	800
Uniforms, weapons and ammunition*	10,466	11,000	12,000	12,000
Radio contract and repair	1,791	2,800	3,000	3,000
Training fees and N.W. Criminal Justice*	10,265	7,000	14,000	13,000
Extradition	0	2,000	7,000	10,000
K-9 maintenance*	0	0	600	1,500
K-9 overtime wages*	0	2,500	1,500	2,500
K-9 salary*	1,874	37,040	37,040	38,290
Sheriff's squad car purchase (one in FY08)*	43,927	40,000	45,000	29,000
Court security salary (40%)	6,210	8,000	10,400	10,920
	<u>1,201,780</u>	<u>1,274,362</u>	<u>1,302,510</u>	<u>1,370,666</u>
<b>Village of Thomson - policing causeway</b>	<u>9,850</u>	<u>10,912</u>	<u>9,850</u>	<u>11,000</u>
<b>Emergency services:</b>				
Director salary	11,009	11,440	11,440	11,898
Secretary salary-one-half time	9,759	10,432	10,432	10,849
Travel	697	800	800	1,200
Dues	45	74	50	90
Printing and supplies	615	600	800	800
New equipment and maintenance	10,640	4,000	4,000	4,000
Miscellaneous meeting expense	457	1,700	2,000	2,000
Cell phone	507	700	700	900
Training - IEMA pledge	0	500	800	0
County emergency expenses	0	0	0	800
Sheriff weather radar	1,216	1,300	1,500	1,287
	<u>34,945</u>	<u>31,546</u>	<u>32,522</u>	<u>33,824</u>
<b>Total Public Safety</b>	<u>1,298,908</u>	<u>1,376,886</u>	<u>1,405,592</u>	<u>1,478,836</u>
<b>Judiciary and Court Related:</b>				
<b>Jury expense:</b>				
Juror's fees	6,951	6,200	14,400	14,000
Printing supplies and postage	1,974	4,000	4,000	4,000
	<u>8,925</u>	<u>10,200</u>	<u>18,400</u>	<u>18,000</u>
 * Reimbursed by Public Safety Tax Fund	 195,003	 228,540	 225,140	 235,290
**Partially reimbursed by Public Safety Fund			49,860	49,710

**CARROLL COUNTY, ILLINOIS  
GENERAL COUNTY FUND  
STATEMENT OF EXPENDITURES AND APPROPRIATIONS  
(CONTINUED)**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Judiciary and Court Related (continued):</b>				
Public defender salary	36,061	38,017	37,121	38,606
Defending attorney salary	12,470	11,132	17,504	18,204
Juvenile defense attorney salary	12,782	13,135	13,134	13,659
<b>Probation Department:</b>				
District director salary (20%)	8,438	10,000	10,000	10,000
District director travel	2,301	2,300	2,300	2,600
Restorative Justice Coordinator (50%)	28,480	30,749	30,749	32,902
Restorative Justice Coordinator (50%) travel	2,301	2,300	2,300	2,600
Probation officer salary	43,412	45,919	45,919	49,365
Probation officer travel	2,301	2,300	2,300	2,600
Administrator assistant	28,557	29,896	29,896	31,092
Health/life insurance	18,999	19,500	19,500	19,500
Printing and supplies	3,280	3,500	3,500	3,800
Work release:				
Director salary	33,837	35,785	35,785	38,469
Travel	2,301	2,300	2,300	2,600
<b>Probation Service Fee Reimbursables:</b>				
Meeting and training	1,395	600	1,300	1,300
Drug testing	1,513	2,700	2,000	2,500
Capstun supplies	0	50	50	50
CMO training	700	700	700	700
Electronic monitoring start up	0	50	50	50
Software and hardware upgrade	1,326	1,500	1,500	1,500
Software maintenance	780	1,776	1,580	1,776
Office equipment repair	1,664	1,100	1,800	1,800
Cellular phones	2,091	2,664	2,400	2,700
Capital equipment	5,673	0	0	0
	189,349	195,689	195,929	207,904
<b>State's Attorney:</b>				
Salary	120,037	120,037	120,037	124,238
Secretarial salary	21,638	22,970	22,970	23,889
Appellate prosecutor	7,000	7,000	7,000	7,000
Travel	362	500	600	700
Printing and supplies	8,020	7,665	7,600	9,320
Assistant state's attorney	41,954	45,897	45,897	47,733
Health/life insurance	14,248	15,000	15,000	15,400
Investigation expenses	1,127	1,577	2,000	2,000
Vacation secretary	0	700	700	700
Education	1,834	1,415	1,500	1,500
Dues and fees	802	836	900	900
Special Assistant State's Attorney	2,907	0	0	0
	219,929	223,597	224,204	233,380

**CARROLL COUNTY, ILLINOIS  
GENERAL COUNTY FUND  
STATEMENT OF EXPENDITURES AND APPROPRIATIONS  
(CONTINUED)**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Circuit Clerk:</b>				
Salary	40,000	40,000	40,000	44,200
Clerk hire	94,198	90,382	90,382	103,620
Clerk overtime	0	0	3,000	500
Printing and supplies	11,943	15,000	15,000	15,000
Travel	880	0	2,000	1,000
Computer education	0	0	2,000	1,000
Postage-other than child support	3,953	3,000	3,000	3,000
Health/life insurance	21,146	20,000	20,000	22,200
Dues	554	265	300	300
	<u>172,674</u>	<u>168,647</u>	<u>175,682</u>	<u>190,820</u>
<b>Court expense:</b>				
<b>Judge:</b>				
Printing, supplies, books and periodicals	1,939	4,500	6,500	6,000
Dues	0	300	300	300
<b>Associate judge:</b>				
Supplies and other expense	0	400	400	400
Dues	200	200	200	200
<b>Miscellaneous court:</b>				
Psychiatrist	2,360	1,000	4,000	4,000
Other	2,565	3,000	4,000	4,000
Reimbursement to State for judicial salaries	720	800	800	800
Summer intern	0	0	2,400	2,400
Juvenile detention	38,415	15,000	25,000	25,000
	<u>46,199</u>	<u>25,200</u>	<u>43,600</u>	<u>43,100</u>
<b>Chief judge fund</b>	<u>1,800</u>	<u>900</u>	<u>900</u>	<u>900</u>
<b>Total Judiciary and Court Related</b>	<u>700,189</u>	<u>686,517</u>	<u>726,474</u>	<u>764,573</u>
<b>Public Health -</b>				
<b>Veterans Assistance:</b>				
Salary	447	5,000	5,000	5,200
Supplies, books and periodicals	127	48	200	500
Printing and supplies	237	1,364	300	200
Mileage and training	72	738	1,000	1,000
Dues	105	660	300	600
Equipment	0	0	200	1,000
Veterans assistance	4,999	969	12,000	5,000
Emergencies	189	0	0	0
<b>Total Public Health</b>	<u>6,176</u>	<u>8,779</u>	<u>19,000</u>	<u>13,500</u>

**CARROLL COUNTY, ILLINOIS  
GENERAL COUNTY FUND  
STATEMENT OF EXPENDITURES AND APPROPRIATIONS  
(CONTINUED)**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>All other expenditures:</b>				
<b>County Superintendent of Educational Services</b>				
<b>Region:</b>				
School health and safety services	1,216	0	0	0
Shared costs - Jo Daviess and Stephenson County	21,490	21,412	21,563	21,919
Shared rent - Jo Daviess and Stephenson County	3,371	2,499	2,499	2,505
	<u>26,077</u>	<u>23,911</u>	<u>24,062</u>	<u>24,424</u>
<b>Operating transfer out:</b>				
County Offices Fund (P.25)	105,000	0	0	0
Geographic Informations Systems Fund (p. 26)	0	0	0	50,000
Special Computer Upgrade Fund (P. 43)	40,000	115,000	115,000	0
	<u>145,000</u>	<u>115,000</u>	<u>115,000</u>	<u>50,000</u>
<b>Total General Fund expenditures</b>	<u>3,368,091</u>	<u>3,582,562</u>	<u>3,884,581</u>	<u>3,798,499</u>

**CARROLL COUNTY, ILLINOIS  
COUNTY HIGHWAY FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Taxes - property taxes	317,501	321,700	321,000	336,163
Intergovernmental revenues:				
Sale of materials and labor	311,021	264,053	130,000	110,000
Reimbursement from MFT funds	371,583	397,311	410,000	354,000
Reimbursement from Bridge Aid funds	25,839	34,500	15,000	15,000
Flood control land lease	18,422	24,309	9,000	18,000
Wildlife refuge	0	2,522	900	2,500
Revenue from services - overweight fines	0	0	400	400
Revenue from use of money and property - interest	7,090	6,261	4,000	4,000
Insurance claims and miscellaneous	424	3,000	1,000	1,000
Other income	14,272	41,724	35,000	0
<b>Total revenues</b>	<b>1,066,152</b>	<b>1,095,380</b>	<b>926,300</b>	<b>841,063</b>
<b>Expenditures</b>	<b>1,090,896</b>	<b>1,054,630</b>	<b>927,000</b>	<b>935,000</b>
<b>Net change in fund balance</b>	<b>(24,744)</b>	<b>40,750</b>	<b>(700)</b>	<b>(93,937)</b>
<b>Fund balance, beginning of year</b>	<b>370,617</b>	<b>345,873</b>	<b>513,216</b>	<b>386,623</b>
<b>Fund balance, end of year</b>	<b>345,873</b>	<b>386,623</b>	<b>512,516</b>	<b>292,686</b>

**CARROLL COUNTY, ILLINOIS  
COUNTY HIGHWAY FUND  
SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Transportation:</b>				
Construction and maintenance of county highways	53,998	98,534	80,000	105,000
Salaries and wages	251,102	260,510	261,000	261,000
Part time wages	4,108	15,000	30,000	30,000
Overtime wages	23,637	32,267	26,000	26,000
Equipment purchases	254,583	0	130,000	77,000
Highway equipment maintenance	68,919	152,720	80,000	75,000
Materials, stores and supplies	105,914	165,819	110,000	145,000
Garage operation, maintenance	10,847	16,683	18,000	18,000
Engineering fees	8,574	8,513	10,000	10,000
Administrative	4,226	5,475	7,000	7,000
Health insurance	42,766	43,963	53,000	49,000
Reimbursable expenditures	262,222	255,146	70,000	70,000
Main garage repairs	0	0	20,000	30,000
Contingency	0	0	32,000	32,000
<b>Total expenditures</b>	<b>1,090,896</b>	<b>1,054,630</b>	<b>927,000</b>	<b>935,000</b>

**CARROLL COUNTY, ILLINOIS  
MATCHING FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Taxes - property taxes	158,750	160,300	160,500	180,500
Revenue from use of money and property - interest	18,702	21,675	3,000	3,000
GIS grant	28,765	0		
Other income		0		
<b>Total revenues</b>	<b>206,217</b>	<b>181,975</b>	<b>163,500</b>	<b>183,500</b>
<b>Expenditures</b>	<b>5,350</b>	<b>33,190</b>	<b>800,000</b>	<b>800,000</b>
<b>Net change in fund balance</b>	<b>200,867</b>	<b>148,785</b>	<b>(636,500)</b>	<b>(616,500)</b>
<b>Fund balance, beginning of year</b>	<b>471,741</b>	<b>672,608</b>	<b>668,215</b>	<b>821,393</b>
<b>Fund balance, end of year</b>	<b>672,608</b>	<b>821,393</b>	<b>31,715</b>	<b>204,893</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Transportation -</b>				
Construction	5,350	33,190	800,000	800,000
GIS		0	0	0
<b>Total expenditures</b>	<b>5,350</b>	<b>33,190</b>	<b>800,000</b>	<b>800,000</b>

**CARROLL COUNTY, ILLINOIS  
COUNTY BRIDGE FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Taxes - property	158,750	160,300	160,500	180,500
Revenue from township work	0	327,882	290,000	0
Revenue from use of money and property - interest	16,622	10,960	3,000	3,000
<b>Total revenues</b>	<b>175,372</b>	<b>499,142</b>	<b>453,500</b>	<b>183,500</b>
<b>Expenditures</b>	<b>201,930</b>	<b>520,367</b>	<b>550,000</b>	<b>500,000</b>
<b>Net change in fund balance</b>	<b>(26,558)</b>	<b>(21,225)</b>	<b>(96,500)</b>	<b>(316,500)</b>
<b>Fund balance, beginning of year</b>	<b>415,605</b>	<b>389,047</b>	<b>192,769</b>	<b>367,822</b>
<b>Fund balance, end of year</b>	<b>389,047</b>	<b>367,822</b>	<b>96,269</b>	<b>51,322</b>

**SCHEDULE OF EXPENDITURES AND APROPRIATIONS**

<b>Transportation:</b>				
Aid to townships in building bridges	164,210	248,692	550,000	500,000
Reimbursements	37,720	271,675		
Capital outlay	0	0		
<b>Total expenditures</b>	<b>201,930</b>	<b>520,367</b>	<b>550,000</b>	<b>500,000</b>

**CARROLL COUNTY, ILLINOIS  
COUNTY MOTOR FUEL TAX FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Intergovernmental revenues:				
Motor fuel tax allotments	351,336	312,269	338,000	324,000
Assessed value compensation program	120,069	120,000	120,000	120,000
Engineer's salary reimbursement	37,730	38,850	38,850	40,700
Revenue from use of money and property - interest	21,579	18,398	3,000	3,000
Other revenue	533	0	0	0
<b>Total revenues</b>	<b>531,247</b>	<b>489,517</b>	<b>499,850</b>	<b>487,700</b>
<b>Expenditures</b>	<b>474,479</b>	<b>542,818</b>	<b>972,700</b>	<b>957,800</b>
<b>Net change in fund balance</b>	<b>56,768</b>	<b>(53,301)</b>	<b>(472,850)</b>	<b>(470,100)</b>
<b>Fund balance, beginning of year</b>	<b>515,092</b>	<b>571,860</b>	<b>586,709</b>	<b>518,559</b>
<b>Fund balance, end of year</b>	<b>571,860</b>	<b>518,559</b>	<b>113,859</b>	<b>48,459</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Transportation:</b>				
Salary of superintendent	75,503	77,700	77,700	80,800
County equipment rental and labor	147,275	200,000	200,000	200,000
Maintenance	208,120	219,363	650,000	625,000
Labor	29,945	31,081	30,000	35,000
Retirement benefits	13,636	14,674	15,000	17,000
<b>Total expenditures</b>	<b>474,479</b>	<b>542,818</b>	<b>972,700</b>	<b>957,800</b>

**CARROLL COUNTY, ILLINOIS  
COUNTY HEALTH FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Taxes - property	34,067	34,600	34,443	36,714
Intergovernmental revenue:				
WIC grant	45,500	45,100	48,800	50,600
Bioterrorism grant	15,544	38,275	20,000	28,652
Pandemic flu grant		0	10,000	0
Local health protection grant	57,635	84,232	63,201	63,201
Heart Smart Grant	17,899	20,928	25,000	0
Tobacco grant	20,000	7,944	20,000	20,000
Teen parent services grant	11,850	12,638	0	0
Wise women grant	1,000	2,000	0	0
Mosquito prevention grant	2,000	1,000	0	0
Influenza grant	16,182	0		0
FCM and TPS contracts	65,298	71,300	81,000	92,300
Immunization received from state	10,544	0	0	0
Revenue from services -				
EH fees	21,850	17,440	18,750	18,750
Other fees	0	2,500	11,500	22,700
Revenue from use of money and property - interest	10,032	5,337	0	0
Other income	18,081	0	5,000	5,000
Transfer from Social Security Fund (p. 19)	12,238	13,141	13,708	15,022
Transfer from IMRF Fund (p. 20)	18,062	15,700	18,421	16,936
<b>Total revenues</b>	<b>377,782</b>	<b>372,135</b>	<b>369,823</b>	<b>369,875</b>
<b>Expenditures</b>	<b>307,788</b>	<b>329,548</b>	<b>366,280</b>	<b>379,022</b>
<b>Net change in fund balance</b>	<b>69,994</b>	<b>42,587</b>	<b>3,543</b>	<b>(9,147)</b>
<b>Fund balance, beginning of year</b>	<b>219,531</b>	<b>289,525</b>	<b>265,847</b>	<b>332,112</b>
<b>Fund balance, end of year</b>	<b>289,525</b>	<b>332,112</b>	<b>269,390</b>	<b>322,965</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Public Health:</b>				
Salary of director of nursing	38,924	41,196	41,241	43,061
Other salaries	113,061	130,576	137,952	148,303
Health insurance	18,994	19,982	24,000	32,400
Telephone	4,354	4,636	7,000	7,000
Postage and office supplies	7,428	11,081	15,100	20,000
Training	216	730	1,700	1,950
Miscellaneous		4,804	6,358	5,500
Medical supplies and commodities	26,662	12,726	11,000	17,500
Employer's share IMRF & FICA	26,298	28,841	32,129	31,958
Travel	4,107	6,717	8,000	7,450
Repairs	80	1,343	1,750	3,500
Contractual	40,481	41,763	53,450	27,000
Management contract	22,001	22,000	22,000	22,000
Equipment	5,182	3,153	4,600	11,400
<b>Total expenditures</b>	<b>307,788</b>	<b>329,548</b>	<b>366,280</b>	<b>379,022</b>

**CARROLL COUNTY, ILLINOIS  
COMMUNITY MENTAL HEALTH FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues</b>				
Taxes - property taxes	301,503	304,900	304,822	322,987
Revenue from use of money and property - interest	2,836	1,159	0	0
<b>Total revenues</b>	304,339	306,059	304,822	322,987
<b>Expenditures</b>	329,915	312,468	312,610	340,200
Net change in fund balance	(25,576)	(6,409)	(7,788)	(17,213)
Fund balance, beginning of year	65,362	39,786	52,985	33,377
Fund balance, end of year	39,786	33,377	45,197	16,164

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Public Health:</b>	<b>Per Cent</b>				
<b>Grants to:</b>					
Sinnissippi Mental Health Center	38.7%	123,800	125,496	125,496	131,600
Rolling Hills Progress Center	34.4%	112,500	116,242	116,242	117,000
CASA	7.1%	23,000	21,442	21,442	24,000
Lutheran Social Services	4.1%	15,000	12,978	12,978	14,000
Riverview	6.6%	20,500	19,000	16,928	22,500
Choices	3.8%	13,500	9,028	9,028	13,000
Tyler's Justie Center for Children	3.2%	21,500	8,000	3,386	11,000
Administrative	0.1%	115	282	282	300
Contingency	2.0%	0	0	6,828	6,800
<b>Total expenditures</b>	<b>100.0%</b>	<b>329,915</b>	<b>312,468</b>	<b>312,610</b>	<b>340,200</b>

**CARROLL COUNTY, ILLINOIS  
SOCIAL SECURITY FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Taxes - property taxes	167,295	168,200	169,135	210,463
Intergovernmental revenue - corporate personal property replacement tax	11,848	13,704	13,704	12,000
Revenue from use of money and property - interest	5,608	1,973	5,000	1,500
Operating transfer from:				
Carroll County Task Force Fund (p. 41)		0	0	0
911 Fund (p. 38)	5,248	5,202	4,842	5,500
Maintenance and Child Support Fund (p. 29)	344	411	352	344
<b>Total revenues</b>	<b>190,343</b>	<b>189,490</b>	<b>193,033</b>	<b>229,807</b>
<b>Expenditures</b>	<b>190,203</b>	<b>217,787</b>	<b>253,780</b>	<b>238,629</b>
<b>Net change in fund balance</b>	<b>140</b>	<b>(28,297)</b>	<b>(60,747)</b>	<b>(8,822)</b>
<b>Fund balance, beginning of year</b>	<b>161,275</b>	<b>161,415</b>	<b>156,501</b>	<b>133,118</b>
<b>Fund balance, end of year</b>	<b>161,415</b>	<b>133,118</b>	<b>95,754</b>	<b>124,296</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>All other expenditures:</b>				
Payment to Social Security				
Administration for employer's share of FICA taxes	174,860	203,355	237,822	221,308
Superintendent of Schools Trust Fund	1,301	1,291	1,250	1,299
Probation department	1,804	0	1,000	1,000
Transfer to Health Fund to pay social security tax (p. 17)	12,238	13,141	13,708	15,022
<b>Total expenditures</b>	<b>190,203</b>	<b>217,787</b>	<b>253,780</b>	<b>238,629</b>
<b>Tax rate</b>	<b>7.65%</b>	<b>7.65%</b>	<b>7.65%</b>	<b>7.65%</b>

**CARROLL COUNTY, ILLINOIS  
ILLINOIS MUNICIPAL RETIREMENT  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Taxes - property taxes	272,409	274,200	275,450	297,681
Intergovernmental revenue - corporate personal property replacement tax	18,291	27,012	20,260	25,000
Revenue from use of money and property - interest	5,901	2,484	4,500	2,000
Operating transfer from:				
Carroll County Task Force Fund (p. 41)	0	0	0	0
911 Fund (p. 38)	7,053	6,215	8,800	7,000
Maintenance and Child Support Fund (p. 29)	462	344	421	396
<b>Total revenues</b>	<b>304,116</b>	<b>310,255</b>	<b>309,431</b>	<b>332,077</b>
<b>Expenditures</b>	<b>273,409</b>	<b>306,672</b>	<b>380,102</b>	<b>317,276</b>
<b>Net change in fund balance</b>	<b>30,707</b>	<b>3,583</b>	<b>(70,671)</b>	<b>14,801</b>
<b>Fund balance, beginning of year</b>	<b>168,746</b>	<b>199,453</b>	<b>198,875</b>	<b>203,036</b>
<b>Fund balance, end of year</b>	<b>199,453</b>	<b>203,036</b>	<b>128,204</b>	<b>217,837</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>All other expenditures:</b>				
Payment to Illinois Municipal Retirement Fund for employer's share of IMRF taxes	251,895	289,321	358,681	297,472
Superintendent of Schools Trust Fund	1,630	1,651	1,800	1,668
Probation Department	1,822	0	1,200	1,200
Transfer to Health Fund to pay IMRF tax (p. 17)	18,062	15,700	18,421	16,936
<b>Total expenditures</b>	<b>273,409</b>	<b>306,672</b>	<b>380,102</b>	<b>317,276</b>
<b>Tax rates:</b>				
Law enforcement	12.85%	13.88%	13.88%	12.83%
All other	10.29%	9.14%	9.14%	8.80%

**CARROLL COUNTY, ILLINOIS  
LIABILITY INSURANCE FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Taxes - property taxes	211,333	153,500	150,003	77,796
Revenue from use of money and property - interest	2,227	682	1,000	500
Other revenue - insurance refunds	5,298	2,500	0	0
<b>Total revenues</b>	<b>218,858</b>	<b>156,682</b>	<b>151,003</b>	<b>78,296</b>
<b>Expenditures</b>	<b>155,527</b>	<b>99,206</b>	<b>155,000</b>	<b>153,734</b>
<b>Net change in fund balance</b>	<b>63,331</b>	<b>57,476</b>	<b>(3,997)</b>	<b>(75,439)</b>
<b>Fund balance, beginning of year</b>	<b>78,455</b>	<b>141,786</b>	<b>177,308</b>	<b>199,262</b>
<b>Fund balance, end of year</b>	<b>141,786</b>	<b>199,262</b>	<b>173,311</b>	<b>123,824</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>General Control and Administration:</b>				
Insurance (excluding liability, including workers comp)	40,520	52,335	72,250	59,773
Liability insurance, errors and omission	106,658	44,859	70,000	84,849
Unemployment insurance	6,353	113	10,000	7,000
Superintendent of Schools Trust Fund	1,996	1,899	2,750	2,112
<b>Total expenditures</b>	<b>155,527</b>	<b>99,206</b>	<b>155,000</b>	<b>153,734</b>

**CARROLL COUNTY, ILLINOIS  
COUNTY HISTORICAL SOCIETY FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Taxes - property taxes	6,129	6,100	6,195	6,173
<b>Total revenues</b>	6,129	6,100	6,195	6,173
<b>Expenditures</b>	6,129	6,100	6,200	6,200
Net change in fund balance	0	0	(5)	(27)
Fund balance, beginning of year	0	0	0	0
Fund balance, end of year	0	0	(5)	(27)

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>County Development:</b>				
Grants	6,129	6,100	6,200	6,200

**CARROLL COUNTY, ILLINOIS  
COUNTY AGRICULTURAL EXTENSION SERVICE FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Taxes - property taxes	75,346	91,000	91,806	91,586
<b>Total revenues</b>	<b>75,346</b>	<b>91,000</b>	<b>91,806</b>	<b>91,586</b>
<b>Expenditures</b>	<b>75,346</b>	<b>91,000</b>	<b>92,000</b>	<b>91,828</b>
Net change in fund balance	0	0	(194)	(242)
Fund balance, beginning of year	0	0	0	0
Fund balance, end of year	0	0	(194)	(242)

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>County Development:</b>				
Agricultural extension service	75,346	91,000	92,000	91,828

**CARROLL COUNTY, ILLINOIS  
ANIMAL CONTROL FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Licenses and permits - dog tags	4,082	2,695	0	2,700
Revenue from services - fines and fees	3,677	2,260	2,500	2,300
Revenue from use of money and property - interest	1,349	431	1,250	300
<b>Total revenues</b>	<b>9,108</b>	<b>5,386</b>	<b>3,750</b>	<b>5,300</b>
<b>Expenditures</b>	<b>20,451</b>	<b>5,861</b>	<b>11,725</b>	<b>6,825</b>
<b>Net change in fund balance</b>	<b>(11,343)</b>	<b>(475)</b>	<b>(7,975)</b>	<b>(1,525)</b>
<b>Fund balance, beginning of year</b>	<b>37,095</b>	<b>25,752</b>	<b>26,145</b>	<b>25,277</b>
<b>Fund balance, end of year</b>	<b>25,752</b>	<b>25,277</b>	<b>18,170</b>	<b>23,752</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Public Safety:</b>				
Supplies	606	185	800	200
Euthanasia and vets	1,082	967	2,000	1,200
Claims	353	0	1,000	300
Rabies administrator salary	2,000	2,000	2,000	2,000
Rendering services	1,200	1,200	1,600	1,600
Advertising	0	84	0	0
Capital expenditures	15,185	1,400	4,300	1,500
Annual license	25	25	25	25
<b>Total expenditures</b>	<b>20,451</b>	<b>5,861</b>	<b>11,725</b>	<b>6,825</b>

**CARROLL COUNTY, ILLINOIS  
COUNTY OFFICES FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Revenue from use of money and property - interest	2,341	499	1,500	0
Other income		0	0	0
Operating transfer from General Fund (P. 11)	105,000	0	0	0
<b>Total revenues</b>	<b>107,341</b>	<b>499</b>	<b>1,500</b>	<b>0</b>
<b>Expenditures</b>	<b>113,673</b>	<b>29,465</b>	<b>20,094</b>	<b>0</b>
<b>Net change in fund balance</b>	<b>(6,332)</b>	<b>(28,966)</b>	<b>(18,594)</b>	<b>0</b>
<b>Fund balance, beginning of year</b>	<b>35,298</b>	<b>28,966</b>	<b>18,594</b>	<b>0</b>
<b>Fund balance, end of year</b>	<b>28,966</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>General Control and Administration -</b>				
Building repairs	20,295	0	0	0
Interest expense	1,566	0	0	0
Building improvement	29,545	0	0	0
Heating and air conditioning system	62,267	0	0	0
Transfer to General Fund (P. 3)	0	29,465	20,094	0
<b>Total expenditures</b>	<b>113,673</b>	<b>29,465</b>	<b>20,094</b>	<b>0</b>

**CARROLL COUNTY, ILLINOIS  
GEOGRAPHIC INFORMATION SYSTEMS FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Revenue from use of money and property - interest	646	140	500	0
Sale of maps	3,465	2,750	3,000	3,000
Reimbursement for flyover	7,307	0	0	
Operating transfer from General Fund (p. 11)	0	0	0	50,000
Operating transfer from GIS Fee Fund (P. 46)	74,000	45,000	78,000	40,000
<b>Total revenues</b>	<b>85,418</b>	<b>47,890</b>	<b>81,500</b>	<b>93,000</b>
<b>Expenditures</b>	<b>136,475</b>	<b>46,830</b>	<b>48,400</b>	<b>50,360</b>
<b>Net change in fund balance</b>	<b>(51,057)</b>	<b>1,060</b>	<b>33,100</b>	<b>42,640</b>
<b>Fund balance, beginning of year</b>	<b>43,842</b>	<b>(7,215)</b>	<b>(32,396)</b>	<b>(6,155)</b>
<b>Fund balance, end of year</b>	<b>(7,215)</b>	<b>(6,155)</b>	<b>704</b>	<b>36,485</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>General Control and Administration -</b>				
GIS Technician	27,754	36,500	36,500	37,960
Health insurance	4,361	5,000	5,000	5,200
Summer intern - salary	0	0		
Equipment	9,900	0		
Leases and maintenance	2,615	2,784	2,800	3,100
Special aerial photography	90,414	0		
Education	0	379	1,000	1,000
Supplies	1,403	2,100	2,100	2,100
Travel	28	67	1,000	1,000
<b>Total expenditures</b>	<b>136,475</b>	<b>46,830</b>	<b>48,400</b>	<b>50,360</b>

GIS Fee Fund to repay an \$30,000 interfund loan in fiscal year 2009 to the General Fund.

**CARROLL COUNTY, ILLINOIS  
LAW LIBRARY FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Revenue from services -				
Fines and fees	2,995	4,000	4,000	4,000
Revenue from use of money and property - interest	1,249	700	1,500	1,400
Other revenue		0	0	0
<b>Total revenues</b>	<b>4,244</b>	<b>4,700</b>	<b>5,500</b>	<b>5,400</b>
<b>Expenditures</b>	<b>12,347</b>	<b>9,082</b>	<b>10,000</b>	<b>10,000</b>
<b>Net change in fund balance</b>	<b>(8,103)</b>	<b>(4,382)</b>	<b>(4,500)</b>	<b>(4,600)</b>
<b>Fund balance, beginning of year</b>	<b>31,252</b>	<b>23,149</b>	<b>27,221</b>	<b>18,767</b>
<b>Fund balance, end of year</b>	<b>23,149</b>	<b>18,767</b>	<b>22,721</b>	<b>14,167</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Judiciary and court related -</b>				
Books, periodicals and supplies	12,347	9,082	10,000	10,000

**CARROLL COUNTY, ILLINOIS  
COURT AUTOMATION FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Revenue from services -				
Fines and fees	10,393	9,885	10,000	13,000
Revenue from use of money and property - interest	25	15	300	0
<b>Total revenues</b>	<b>10,418</b>	<b>9,900</b>	<b>10,300</b>	<b>13,000</b>
<b>Expenditures</b>	<b>9,241</b>	<b>10,000</b>	<b>10,000</b>	<b>11,000</b>
<b>Net change in fund balance</b>	<b>1,177</b>	<b>(100)</b>	<b>300</b>	<b>2,000</b>
<b>Fund balance, beginning of year</b>	<b>4,676</b>	<b>5,853</b>	<b>3,271</b>	<b>5,753</b>
<b>Fund balance, end of year</b>	<b>5,853</b>	<b>5,753</b>	<b>3,571</b>	<b>7,753</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Judiciary and court related -</b>				
Software	9,241	10,000	10,000	9,950
Equipment	0	0	0	1,050
<b>Total expenditures</b>	<b>9,241</b>	<b>10,000</b>	<b>10,000</b>	<b>11,000</b>

**CARROLL COUNTY, ILLINOIS**  
**MAINTENANCE AND CHILD SUPPORT COLLECTION FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Revenue from services -				
Fines and fees	16,960	18,160	15,000	17,000
Revenue from use of money and property - interest	935	1,769	3,500	1,700
<b>Total revenues</b>	<b>17,895</b>	<b>19,929</b>	<b>18,500</b>	<b>18,700</b>
<b>Expenditures</b>	<b>25,237</b>	<b>10,835</b>	<b>12,473</b>	<b>15,040</b>
<b>Net change in fund balance</b>	<b>(7,342)</b>	<b>9,094</b>	<b>6,027</b>	<b>3,660</b>
<b>Fund balance, beginning of year</b>	<b>85,824</b>	<b>78,482</b>	<b>90,638</b>	<b>87,576</b>
<b>Fund balance, end of year</b>	<b>78,482</b>	<b>87,576</b>	<b>96,665</b>	<b>91,236</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Judiciary and court related -</b>				
Operating transfer to General Fund for Salaries/wages (P. 3)	10,054	4,500	4,600	4,500
Operating transfer to IMRF Fund (p. 20)	462	344	421	396
Operating transfer to Social Security Fund (p. 19)	344	411	352	344
Supplies	1,052	0	1,000	2,200
Software maintenance fee	3,415	3,480	4,000	4,000
Equipment	9,519	0	0	0
Postage	391	2,100	2,100	3,600
<b>Total expenditures</b>	<b>25,237</b>	<b>10,835</b>	<b>12,473</b>	<b>15,040</b>

**CARROLL COUNTY, ILLINOIS  
SENIOR CITIZENS FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	73,125	73,700	73,926	84,474
<b>Total revenues</b>	73,125	73,700	73,926	84,474
<b>Expenditures</b>	73,125	73,700	78,500	85,557
Net change in fund balance	0	0	(4,574)	(1,083)
Fund balance, beginning of year	0	0	0	0
Fund balance, end of year	0	0	(4,574)	(1,083)

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Public Welfare:</b>				
Carroll County Senior Citizens Organization	45,208	47,050	50,000	57,057
Tri County Opportunities Council	17,630	16,938	18,000	18,000
Lutheran Social Services	10,287	9,712	10,500	10,500
<b>Total expenditures</b>	73,125	73,700	78,500	85,557

**CARROLL COUNTY, ILLINOIS**  
**STATES ATTORNEY SPECIAL FEES AND FINES (FORMERLY STREET VALUE FINES)**  
**STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Revenue from services -				
Fines and fees	2,503	3,474	5,000	5,000
Other income	13	0	0	
Revenue from use of money and property - interest	1,008	420	1,000	400
<b>Total revenues</b>	<b>3,524</b>	<b>3,894</b>	<b>6,000</b>	<b>5,400</b>
<b>Expenditures</b>	<b>1,520</b>	<b>500</b>	<b>5,000</b>	<b>5,000</b>
<b>Net change in fund balance</b>	<b>2,004</b>	<b>3,394</b>	<b>1,000</b>	<b>400</b>
<b>Fund balance, beginning of year</b>	<b>20,492</b>	<b>22,496</b>	<b>22,853</b>	<b>25,890</b>
<b>Fund balance, end of year</b>	<b>22,496</b>	<b>25,890</b>	<b>23,853</b>	<b>26,290</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Expenditures:</b>				
Public Welfare:				
Drug abuse program		0		
Equipment /training		0		
Other	1,520	500	5,000	5,000
<b>Total expenditures</b>	<b>1,520</b>	<b>500</b>	<b>5,000</b>	<b>5,000</b>

**CARROLL COUNTY, ILLINOIS  
PROBATION SERVICE FEE FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Revenue from services -				
Fines and fees	16,598	20,187	16,000	20,000
Revenue from use of money and property - interest	975	456	750	750
Other income	420	478	0	0
<b>Total revenues</b>	<b>17,993</b>	<b>21,121</b>	<b>16,750</b>	<b>20,750</b>
<b>Expenditures</b>	<b>11,137</b>	<b>22,242</b>	<b>16,380</b>	<b>19,376</b>
<b>Net change in fund balance</b>	<b>6,856</b>	<b>(1,121)</b>	<b>370</b>	<b>1,374</b>
<b>Fund balance, beginning of year</b>	<b>16,161</b>	<b>23,017</b>	<b>17,770</b>	<b>21,896</b>
<b>Fund balance, end of year</b>	<b>23,017</b>	<b>21,896</b>	<b>18,140</b>	<b>23,270</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Expenditures -</b>				
Operating transfer out-to General Fund (P. 3)	8,910	11,140	11,380	12,376
Future probation service fee expenditures	2,227	11,102	5,000	7,000
<b>Total expenditures</b>	<b>11,137</b>	<b>22,242</b>	<b>16,380</b>	<b>19,376</b>

**CARROLL COUNTY, ILLINOIS  
ELECTRONIC MONITORING FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Revenue from services - Fines and fees	5	0	0	
Revenue from use of money and property - interest	19	15	0	15
<b>Total revenues</b>	24	15	0	15
<b>Expenditures</b>	0	0	0	0
<b>Net change in fund balance</b>	24	15	0	15
<b>Fund balance, beginning of year</b>	2,522	2,546	2,541	2,561
<b>Fund balance, end of year</b>	2,546	2,561	2,541	2,576

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Expenditures - Drug testing</b>	0	0	0	0
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**CARROLL COUNTY, ILLINOIS  
TOURISM PROMOTION FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Hotel and motel tax		28,496	29,800	30,000
Revenue from use of money and property - interest	1,344	542	200	500
Other	31,764	2,300	2,000	2,000
<b>Total revenues</b>	<b>33,108</b>	<b>31,338</b>	<b>32,000</b>	<b>32,500</b>
<b>Expenditures</b>	<b>31,464</b>	<b>32,380</b>	<b>42,500</b>	<b>42,500</b>
<b>Net change in fund balance</b>	<b>1,644</b>	<b>(1,042)</b>	<b>(10,500)</b>	<b>(10,000)</b>
<b>Fund balance, beginning of year</b>	<b>33,994</b>	<b>35,638</b>	<b>33,666</b>	<b>34,596</b>
<b>Fund balance, end of year</b>	<b>35,638</b>	<b>34,596</b>	<b>23,166</b>	<b>24,596</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

County development:				
Tourism\ promotions	16,371	16,087	26,000	26,000
Blackhawk Waterways	12,000	13,200	13,200	13,200
Administrative	1,604	1,669	1,700	1,700
Printing, supplies and postage	4	0	0	
Operating transfer out-to General Fund (P. 3)	1,485	1,424	1,600	1,600
<b>Total expenditures</b>	<b>31,464</b>	<b>32,380</b>	<b>42,500</b>	<b>42,500</b>

**CARROLL COUNTY, ILLINOIS  
TAX SALE AUTOMATION FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Revenues from services				
Fees collected	1,380	1,320	100	100
Revenue from use of money and property - interest	17	44	20	20
<b>Total revenues</b>	<b>1,397</b>	<b>1,364</b>	<b>120</b>	<b>120</b>
<b>Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balance</b>	<b>1,397</b>	<b>1,364</b>	<b>120</b>	<b>120</b>
<b>Fund balance, beginning of year</b>	<b>3,422</b>	<b>4,819</b>	<b>4,915</b>	<b>6,183</b>
<b>Fund balance, end of year</b>	<b>4,819</b>	<b>6,183</b>	<b>5,035</b>	<b>6,303</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Expenditures -</b>				
All other expenditures -				
Computer software	0	0	0	0

**CARROLL COUNTY, ILLINOIS  
COUNTY RECORDER'S AUTOMATION FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Revenues from services -				
Fines and fees	17,739	16,576	19,000	15,000
Revenue from use of money and property - interest	1,273	557	700	400
<b>Total revenues</b>	<b>19,012</b>	<b>17,133</b>	<b>19,700</b>	<b>15,400</b>
<b>Expenditures</b>	<b>11,877</b>	<b>25,074</b>	<b>31,000</b>	<b>15,000</b>
<b>Net change in fund balance</b>	<b>7,135</b>	<b>(7,941)</b>	<b>(11,300)</b>	<b>400</b>
<b>Fund balance, beginning of year</b>	<b>21,726</b>	<b>28,861</b>	<b>22,752</b>	<b>20,920</b>
<b>Fund balance, end of year</b>	<b>28,861</b>	<b>20,920</b>	<b>11,452</b>	<b>21,320</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

Equipment		11,074	13,000	15,000
Operating transfer to General Fund (P. 3)	11,877	14,000	18,000	0
<b>Total expenditures</b>	<b>11,877</b>	<b>25,074</b>	<b>31,000</b>	<b>15,000</b>

**CARROLL COUNTY, ILLINOIS  
VITAL RECORDS AUTOMATION FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Revenues from services -				
Fines and fees	2,010	1,868	2,000	1,900
Revenue from use of money and property - interest	515	204	300	150
Other revenue		0	0	
<b>Total revenues</b>	<b>2,525</b>	<b>2,072</b>	<b>2,300</b>	<b>2,050</b>
<b>Expenditures</b>	<b>1,500</b>	<b>1,503</b>	<b>1,500</b>	<b>1,500</b>
<b>Net change in fund balance</b>	<b>1,025</b>	<b>569</b>	<b>800</b>	<b>550</b>
<b>Fund balance, beginning of year</b>	<b>10,707</b>	<b>11,732</b>	<b>11,682</b>	<b>12,301</b>
<b>Fund balance, end of year</b>	<b>11,732</b>	<b>12,301</b>	<b>12,482</b>	<b>12,851</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Expenditures:</b>				
Printing, supplies & postage		1,303	0	1,500
Operating transfer out-to General Fund (P. 3)	1,500	200	1,500	0
<b>Total expenditures</b>	<b>1,500</b>	<b>1,503</b>	<b>1,500</b>	<b>1,500</b>

**CARROLL COUNTY, ILLINOIS**  
**911 FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Revenues from services -				
Fines and fees	216,684	227,738	230,000	241,465
Revenue from use of money and property - interest	6,038	2,860	5,500	5,000
Other income	877	477	500	500
<b>Total revenues</b>	<b>223,599</b>	<b>231,075</b>	<b>236,000</b>	<b>246,965</b>
<b>Expenditures</b>	<b>346,119</b>	<b>223,487</b>	<b>233,942</b>	<b>234,000</b>
<b>Net change in fund balance</b>	<b>(122,520)</b>	<b>7,588</b>	<b>2,058</b>	<b>12,965</b>
<b>Fund balance, beginning of year</b>	<b>233,938</b>	<b>111,418</b>	<b>189,825</b>	<b>119,006</b>
<b>Fund balance, end of year</b>	<b>111,418</b>	<b>119,006</b>	<b>191,883</b>	<b>131,971</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Expenditures -</b>				
<b>Public safety:</b>				
Contractual services-maintenance	67,507	46,725	45,000	50,000
Administrative expenses	5,195	4,613	3,000	5,000
Supplies and postage	1,201	4,244	2,000	4,000
Building construction/remodeling	65	0	5,000	2,000
Public awareness	2,050	2,050	2,000	2,000
Equipment	118,294	6,502	40,000	20,000
Training	2,007	5,961	5,000	6,000
Contingency	1,237	0	5,000	1,000
Networking	43,841	42,527	20,000	45,000
Telephone	9,813	15,675	15,000	0
Future equipment replacement		0		
City of Savanna - wage reimbursement	1,065	2,273	5,000	5,000
Operating transfers to General Fund (P.3):				
Wage reimbursement:				
Dispatcher	68,604	68,000	63,300	68,000
Insurance reimbursement (P.3):				
Dispatcher	12,939	13,500	10,000	13,500
Operating transfers to IMRF Fund (P.20):				
Dispatcher	7,053	6,215	8,800	7,000
Operating transfer to Social Security Fund (P.19) :				
Dispatcher	5,248	5,202	4,842	5,500
<b>Total expenditures</b>	<b>346,119</b>	<b>223,487</b>	<b>233,942</b>	<b>234,000</b>

**CARROLL COUNTY, ILLINOIS  
COURT SECURITY FEE FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Revenues from services -				
Fines and fees	32,980	30,844	32,000	33,000
Revenue from use of money and property - interest	4,304	2,011	3,750	3,500
<b>Total revenues</b>	<b>37,284</b>	<b>32,855</b>	<b>35,750</b>	<b>36,500</b>
<b>Expenditures</b>	<b>14,058</b>	<b>22,918</b>	<b>35,100</b>	<b>35,724</b>
<b>Net change in fund balance</b>	<b>23,226</b>	<b>9,937</b>	<b>650</b>	<b>776</b>
<b>Fund balance, beginning of year</b>	<b>84,349</b>	<b>107,575</b>	<b>88,899</b>	<b>117,512</b>
<b>Fund balance, end of year</b>	<b>107,575</b>	<b>117,512</b>	<b>89,549</b>	<b>118,288</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Expenditures -</b>				
Public Safety				
Equipment	2,760	8,000	10,000	10,000
Equipment maintenance	598	2,000	8,000	8,000
Employers' share of IMRF fund	338	0	0	
Employer's share of FICA taxes	706	918	0	
Training		0	1,000	1,000
Travel	341	0	500	500
Court Security Officer (60%)	9,315	12,000	15,600	16,224
<b>Total expenditures</b>	<b>14,058</b>	<b>22,918</b>	<b>35,100</b>	<b>35,724</b>

**CARROLL COUNTY, ILLINOIS  
DOCUMENT STORAGE FEE FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Revenue from services -				
Fees collected	10,473	9,971	10,000	14,000
Revenue from use of money and				
property - interest	718	13	270	30
<b>Total revenues</b>	<b>11,191</b>	<b>9,984</b>	<b>10,270</b>	<b>14,030</b>
<b>Expenditures</b>	<b>60,319</b>	<b>17,953</b>	<b>12,000</b>	<b>6,000</b>
<b>Net change in fund balance</b>	<b>(49,128)</b>	<b>(7,969)</b>	<b>(1,730)</b>	<b>8,030</b>
<b>Fund balance, beginning of year</b>	<b>53,890</b>	<b>4,762</b>	<b>2,540</b>	<b>(3,207)</b>
<b>Fund balance, end of year</b>	<b>4,762</b>	<b>(3,207)</b>	<b>810</b>	<b>4,823</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>General Control and Administration -</b>				
Equipment	60,319	5,953	0	
Archiving		12,000	12,000	6,000
<b>Total expenditures</b>	<b>60,319</b>	<b>17,953</b>	<b>12,000</b>	<b>6,000</b>

Document Storage Fee Fund to repay an \$8,000 interfund loan in fiscal year 2009 to the General Fund.

**CARROLL COUNTY, ILLINOIS  
CARROLL COUNTY TASK FORCE FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Revenue from use of money and property - interest	1,897	651	500	1,300
Operating transfer from Public Safety Fund (P.45)		0	0	
<b>Total revenues</b>	<b>1,897</b>	<b>651</b>	<b>500</b>	<b>1,300</b>
<b>Expenditures</b>	<b>0</b>	<b>3,000</b>	<b>14,000</b>	<b>14,000</b>
<b>Net change in fund balance</b>	<b>1,897</b>	<b>(2,349)</b>	<b>(13,500)</b>	<b>(12,700)</b>
<b>Fund balance, beginning of year</b>	<b>42,736</b>	<b>44,633</b>	<b>42,736</b>	<b>42,284</b>
<b>Fund balance, end of year</b>	<b>44,633</b>	<b>42,284</b>	<b>29,236</b>	<b>29,584</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Public Safety:</b>				
Task force officer salary	0	3,000	14,000	14,000
Operating transfer to General Fund health insurance (p. 3)	0	0		
Operating transfer to Social Security Fund (p. 19)	0	0		
Operating transfer to IMRF Fund (p. 20)	0	0		
<b>Total expenditures</b>	<b>0</b>	<b>3,000</b>	<b>14,000</b>	<b>14,000</b>

**CARROLL COUNTY, ILLINOIS**  
**STATES ATTORNEY CONTINUING EDUCATION RESOLUTION FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Revenue from use of money and property - interest	3	0	0	0
<b>Total revenues</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>	<b>698</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net change in fund balance	(695)	0	0	0
Fund balance, beginning of year	702	7	705	7
Fund balance, end of year	7	7	705	7

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

Continuing education expenses	608			
Operating transfer out - General Fund (P. 3)	90	0	0	0
<b>Total expenditures</b>	<b>698</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CARROLL COUNTY, ILLINOIS  
SPECIAL COMPUTER UPGRADE FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Revenue from use of money and property - interest	1,121	180	1,250	120
Operating transfer from General Fund (P. 11)	40,000	115,000	115,000	0
<b>Total revenues</b>	<b>41,121</b>	<b>115,180</b>	<b>116,250</b>	<b>120</b>
<b>Expenditures</b>	<b>90,981</b>	<b>92,589</b>	<b>114,006</b>	<b>20,200</b>
Net change in fund balance	(49,860)	22,591	2,244	(20,080)
Fund balance, beginning of year	60,053	10,193	10,005	32,784
Fund balance, end of year	10,193	32,784	12,249	12,704

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>General Control and Administration -</b>				
Manatron lease	53,606	47,631	47,631	
Vanguard software lease	21,375	7,500	21,375	
Software conversion	16,000	17,550	35,000	
Equipment	0	19,908	10,000	
Devnet contract	0	0	0	20,200
<b>Total expenditures</b>	<b>90,981</b>	<b>92,589</b>	<b>114,006</b>	<b>20,200</b>

**CARROLL COUNTY, ILLINOIS  
DUI ENFORCEMENT EQUIPMENT FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Revenue from services - Fines and fees	8,634	7,272	6,500	8,000
Revenue from use of money and property - interest	764	436	250	650
<b>Total revenues</b>	<b>9,398</b>	<b>7,708</b>	<b>6,750</b>	<b>8,650</b>
<b>Expenditures</b>	<b>2,029</b>	<b>4,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Net changes in fund balance</b>	<b>7,369</b>	<b>3,708</b>	<b>(3,250)</b>	<b>(1,350)</b>
<b>Fund balance, beginning of year</b>	<b>13,112</b>	<b>20,481</b>	<b>23,264</b>	<b>24,189</b>
<b>Fund balance, end of year</b>	<b>20,481</b>	<b>24,189</b>	<b>20,014</b>	<b>22,839</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Expenditures - Equipment</b>	<b>2,029</b>	<b>4,000</b>	<b>10,000</b>	<b>10,000</b>
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**CARROLL COUNTY, ILLINOIS  
PUBLIC SAFETY TAX FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Taxes-public safety tax	267,694	196,163	275,000	285,000
Revenue from use of money and property - interest	7,469	2,932	6,000	2,900
<b>Total revenues</b>	<b>275,163</b>	<b>199,095</b>	<b>281,000</b>	<b>287,900</b>
<b>Expenditures</b>	<b>260,000</b>	<b>275,000</b>	<b>275,000</b>	<b>285,000</b>
<b>Net change in fund balance</b>	<b>15,163</b>	<b>(75,905)</b>	<b>6,000</b>	<b>2,900</b>
<b>Fund balance, beginning of year</b>	<b>155,730</b>	<b>170,893</b>	<b>170,200</b>	<b>94,988</b>
<b>Fund balance, end of year</b>	<b>170,893</b>	<b>94,988</b>	<b>176,200</b>	<b>97,888</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Expenditures:</b>				
Public safety				
Transfer to General Fund (P. 3 )	260,000	275,000	275,000	285,000
Transfer to Task Force Fund (P. 41)		0		
Municipal request		0		
Prisoner care-out of county		0		
<b>Total expenditures</b>	<b>260,000</b>	<b>275,000</b>	<b>275,000</b>	<b>285,000</b>

**CARROLL COUNTY, ILLINOIS**  
**GEOGRAPHIC INFORMATION SYSTEMS FEE RESOLUTION FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Revenue from services -				
Fees collected	43,830	41,668	42,000	42,000
Revenue from use of money and				
property - interest	1,153	536	1,000	200
<b>Total revenues</b>	<b>44,983</b>	<b>42,204</b>	<b>43,000</b>	<b>42,200</b>
<b>Expenditures</b>	<b>74,000</b>	<b>45,000</b>	<b>78,000</b>	<b>40,000</b>
<b>Net change in fund balance</b>	<b>(29,017)</b>	<b>(2,796)</b>	<b>(35,000)</b>	<b>2,200</b>
<b>Fund balance, beginning of year</b>	<b>37,112</b>	<b>8,095</b>	<b>36,585</b>	<b>5,299</b>
<b>Fund balance, end of year</b>	<b>8,095</b>	<b>5,299</b>	<b>1,585</b>	<b>7,499</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>General Control and Administration -</b>				
Transfer to GIS Fund (P .26)	74,000	45,000	78,000	40,000

**CARROLL COUNTY, ILLINOIS  
STATES ATTORNEY VOCA FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Revenue from services - Grant income	8,100	14,615	16,600	12,465
Revenue from use of money and property - interest	10	5	5	
<b>Total revenues</b>	<b>8,110</b>	<b>14,620</b>	<b>16,605</b>	<b>12,465</b>
<b>Expenditures</b>	<b>10,424</b>	<b>15,819</b>	<b>16,600</b>	<b>12,465</b>
<b>Net change in fund balance</b>	<b>(2,314)</b>	<b>(1,199)</b>	<b>5</b>	<b>0</b>
<b>Fund balance, beginning of year</b>	<b>3,516</b>	<b>1,202</b>	<b>(14)</b>	<b>3</b>
<b>Fund balance, end of year</b>	<b>1,202</b>	<b>3</b>	<b>(9)</b>	<b>3</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Judiciary and Court Related :</b>				
Salaries	8,249	14,695	16,600	12,465
Employer's share of IMRF Fund	122	0		
Employer's share of FICA taxes	594	1,124		
Repay grant to state	1,459	0		
Supplies		0		
Equipment		0		
<b>Total expenditures</b>	<b>10,424</b>	<b>15,819</b>	<b>16,600</b>	<b>12,465</b>

**CARROLL COUNTY, ILLINOIS  
GRANTS FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Safety equipment grant (squad car)		17,220		
County clerk - death cert grant		164		
County clerk - HAVA grant		2,878		
II - ESDA grant		0		
COPS technology grant	18,539	0		
EOC equipment grant	1,361	0		
Other grants		0		
<b>Total revenues</b>	<b>19,900</b>	<b>20,262</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>	<b>18,539</b>	<b>20,262</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balance</b>	<b>1,361</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund balance, beginning of year</b>	<b>0</b>	<b>1,361</b>	<b>1,361</b>	<b>1,361</b>
<b>Fund balance, end of year</b>	<b>1,361</b>	<b>1,361</b>	<b>1,361</b>	<b>1,361</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Expenditures -</b>				
County clerk - HAVA grant expenditures		2,878		
Sheriff grant - purchase of squad car		0		
ESDA grant		0		
County clerk - death cert grant		164		
COPS technology grant	18,539	0		
EOC equipment grant		17,220		
Others grant expenditures		0		
<b>Total expenditures</b>	<b>18,539</b>	<b>20,262</b>	<b>0</b>	<b>0</b>

**CARROLL COUNTY, ILLINOIS  
SPECIAL VIP FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Victims impact fees	781	380	1,000	1,000
Revenue from use of money and property - interest	0	1		
<b>Total revenues</b>	<b>781</b>	<b>381</b>	<b>1,000</b>	<b>1,000</b>
<b>Expenditures</b>	<b>410</b>	<b>82</b>	<b>1,000</b>	<b>1,000</b>
<b>Net change in fund balance</b>	<b>371</b>	<b>299</b>	<b>0</b>	<b>0</b>
<b>Fund balance, beginning of year</b>	<b>0</b>	<b>371</b>	<b>493</b>	<b>670</b>
<b>Fund balance, end of year</b>	<b>371</b>	<b>670</b>	<b>493</b>	<b>670</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Expenditures -</b>				
Education	410	82	1,000	1,000
<b>Total expenditures</b>	<b>410</b>	<b>82</b>	<b>1,000</b>	<b>1,000</b>

**CARROLL COUNTY, ILLINOIS  
PET POPULATION CONTROL FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Revenues from services - IL state pet population fines	2,409	1,965	2,200	2,000
Revenue from use of money and property - interest	5	8		10
<b>Total revenues</b>	<b>2,414</b>	<b>1,973</b>	<b>2,200</b>	<b>2,010</b>
<b>Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balance</b>	<b>2,414</b>	<b>1,973</b>	<b>2,200</b>	<b>2,010</b>
<b>Fund balance, beginning of year</b>	<b>0</b>	<b>2,414</b>	<b>2,227</b>	<b>4,387</b>
<b>Fund balance, end of year</b>	<b>2,414</b>	<b>4,387</b>	<b>4,427</b>	<b>6,397</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Expenditures -</b>				
<b>Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CARROLL COUNTY, ILLINOIS  
CIRCUIT CLERK OPERATION AND ADMINISTRATION FUND  
STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Revenues from services -				
Circuit clerk - operation ad-ons	289	499		300
Revenue from use of money and property - interest	1	1		
<b>Total revenues</b>	<b>290</b>	<b>500</b>	<b>0</b>	<b>300</b>
<b>Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balance</b>	<b>290</b>	<b>500</b>	<b>0</b>	<b>300</b>
<b>Fund balance, beginning of year</b>	<b>0</b>	<b>290</b>	<b>235</b>	<b>790</b>
<b>Fund balance, end of year</b>	<b>290</b>	<b>790</b>	<b>235</b>	<b>1,090</b>

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Expenditures -</b>				
Expenditures	0	0	0	0
<b>Total expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CARROLL COUNTY, ILLINOIS**  
**SQUAD CARE ACQUISITION AND MAINTENANCE FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES**

	Actual Year Ended November 30, 2007	Estimated Year Ending November 30, 2008	Budget Year Ending November 30, 2008	Budget Year Ending November 30, 2009
<b>Revenues:</b>				
Revenues from services - Squad car maintenance fees	395	773		700
Revenue from use of money and property - interest	1			10
<b>Total revenues</b>	396	773	0	710
<b>Expenditures</b>	0	0	0	0
<b>Net change in fund balance</b>	396	773	0	710
<b>Fund balance, beginning of year</b>	0	396	293	1,169
<b>Fund balance, end of year</b>	396	1,169	293	1,879

**SCHEDULE OF EXPENDITURES AND APPROPRIATIONS**

<b>Expenditures -</b>				
Expenditures	0	0	0	0
<b>Total expenditures</b>	0	0	0	0

**CARROLL COUNTY, ILLINOIS**  
**ALL FUNDS**  
**SUMMARY OF CAPITAL EXPENDITURES**

**General Fund:**

Courthouse improvement -  
Tuckpointing

\$68,000

Animal Control - transport box

1,500

\$69,500

**Highway Fund:**

Shoulder spreader  
Vehicle

\$42,000

35,000

\$77,000

## ADOPTION OF THE BUDGET

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 affect 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 the 20th day of November, A.D., 2008.

Ayes:	<u>15</u>
Nayes:	<u>0</u>
Absent:	<u>0</u>

\_\_\_\_\_  
Chairman, County Board

\_\_\_\_\_  
County Board Member

\_\_\_\_\_  
County Board Member

## **TAX LEVY RESOLUTION**

An ordinance levying taxes for all corporate purposes for the County of Carroll, Illinois, for the fiscal year commencing on the 1st day of December, A.D., 2008, and ending on the 30th day of November, A.D., 2009.

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

Section one: That the amounts 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., 2008, and ending the 30th day of November, A.D., 2009.

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

General County:	
Corporate	\$984,000
Liability Insurance (includes unemployment insurance)	79,000
Agriculture Co-op Extension	91,750
Historical Society	6,175
County Highway	340,000
Matching	182,000
County Bridge	182,000
Community Mental Health	326,000
County Health	37,500
Illinois Municipal Retirement	300,000
Federal Social Security	211,000
Senior Citizens	85,000
	<hr/>
Total	<u><u>\$2,824,425</u></u>

**CARROLL COUNTY, ILLINOIS**  
**STATEMENT OF TAX LEVIES**  
**For the year ending November 30, 2009**

**GENERAL FUND**

**General County (Corporate) Fund:**

**Salaries:**

County sheriff - deputies - F.O.P.	\$560,000
County treasurer - clerk hire	70,000
County clerk - clerk hire	70,000
Supervisor of assessments - clerk hire	70,000
Circuit clerk - clerk hire	70,000
States Attorney-secretary salary	20,000
Electricity	40,000
Telephone	30,000
Gas	20,000
Health/life insurance	<u>34,000</u>
Total corporate	<u><u>\$984,000</u></u>

**LIABILITY INSURANCE FUND**

For the purpose of paying liability related insurance	<u><u>\$79,000</u></u>
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**AGRICULTURAL CO-OP EXTENSION FUND**

For the purpose of providing funds to support the Agricultural Extension Service in Carroll County, Illinois	<u><u>\$91,750</u></u>
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**HISTORICAL SOCIETY FUND**

For the purpose of providing funds to support the Historical Society in Carroll County, Illinois	<u><u>\$6,175</u></u>
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**COUNTY HIGHWAY FUND**

Salaries of highway employees	\$255,000
Equipment purchases	70,000
Maintenance of equipment	<u>15,000</u>
Total Highway fund Levy	<u><u>\$340,000</u></u>

**CARROLL COUNTY, ILLINOIS**  
**STATEMENT OF TAX LEVIES**  
**(CONTINUED)**  
For the year ending November 30, 2009

**MATCHING FUND**

For the purpose of providing funds to pay the County's proportionate share of the expense of construction or reconstructing highways in the Federal Aid Secondary system

\$182,000

**COUNTY BRIDGE FUND**

Aid to townships in building bridges at joint expense to county and townships - (county share)

\$182,000

**COMMUNITY MENTAL HEALTH FUND**

For the purpose of providing funds for the Community Mental Health Programs of Carroll County, Illinois

\$326,000

**COUNTY HEALTH FUND**

For the purpose of providing funds for the County Health Program of Carroll County, Illinois-salaries

\$37,500

**ILLINOIS MUNICIPAL RETIREMENT FUND**

For the purpose of providing funds for the county's share of payments to Illinois Municipal Retirement Fund

\$300,000

**SOCIAL SECURITY TAX FUND**

For the purpose of providing funds for the County's share of payments to the Federal social security program

\$211,000

**SENIOR CITIZENS FUND**

For the purpose of providing funds for the county's share of payments to senior citizens agencies

\$85,000

## **ADOPTION OF TAX LEVY**

Adopted and passed the foregoing tax levies by a roll call vote of and by the County Board of Carroll County, Illinois, at the November 15th, 2007 session, an adjourned session of the October 9th, 2008 meeting which was adjourned to October 23th, 2008, which was adjourned to November 13th, 2008, which was adjourned to November 20th, 2008 meeting.

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Chairman

**CARROLL COUNTY, ILLINOIS**  
**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND**  
**SIGNIFICANT FORECAST ASSUMPTIONS**  
November 30, 2009 and 2008

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This financial forecast presents, to the best of the Carroll County Board's belief, the County's expected receipts and disbursements for the years ending November 30, 2009 and 2008. Accordingly, the forecast reflects their judgment as of November 20, 2008 the date of this forecast, of the expected conditions and the expected course of action. The assumptions disclosed herein are those that the County Board believes are significant to the forecast. There will usually be differences between forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

**(A) Summary of Significant Accounting Policies:**

These forecasted statements and schedules are prepared on the modified accrual basis of accounting. Accordingly, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal year.

In addition, the forecasted statements and schedules do not conform to accounting principles generally accepted in the United States of America, and the forecasted balance sheet is omitted

**(B) Summary of Significant Forecasted Assumption:**

Each responsible County official and department head has estimated for the year ending November 30, 2008, the significant revenue and expenditure account balances under their control. Current fiscal year results through August 31, 2008, have been used, along with each responsible official's plans and intentions for the remainder of the fiscal year to forecast results for the year ending November 30, 2008. All known and expected sources of revenues have been considered in forecasting revenues for the year ending November 30, 2009. Expenditures have been forecasted based on all known spending needs and budget constraints.

Budgets are prepared for the General Fund and all Special Revenue Funds. Budgets are not prepared for Agency Funds.

The 2008 budget was legally adopted by the County Board on November 15, 2007 with no amendments.