



**Combined Budget and Appropriation Ordinance and Tax Levy
for the year ending November 30, 2019
Approved November 21, 2019**

County Board

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

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

Gary Imel (District 2)
Barbara Anderson (District 3)
Joseph Payette (District 3)

Elected Officials

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

Appointed Department Heads

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

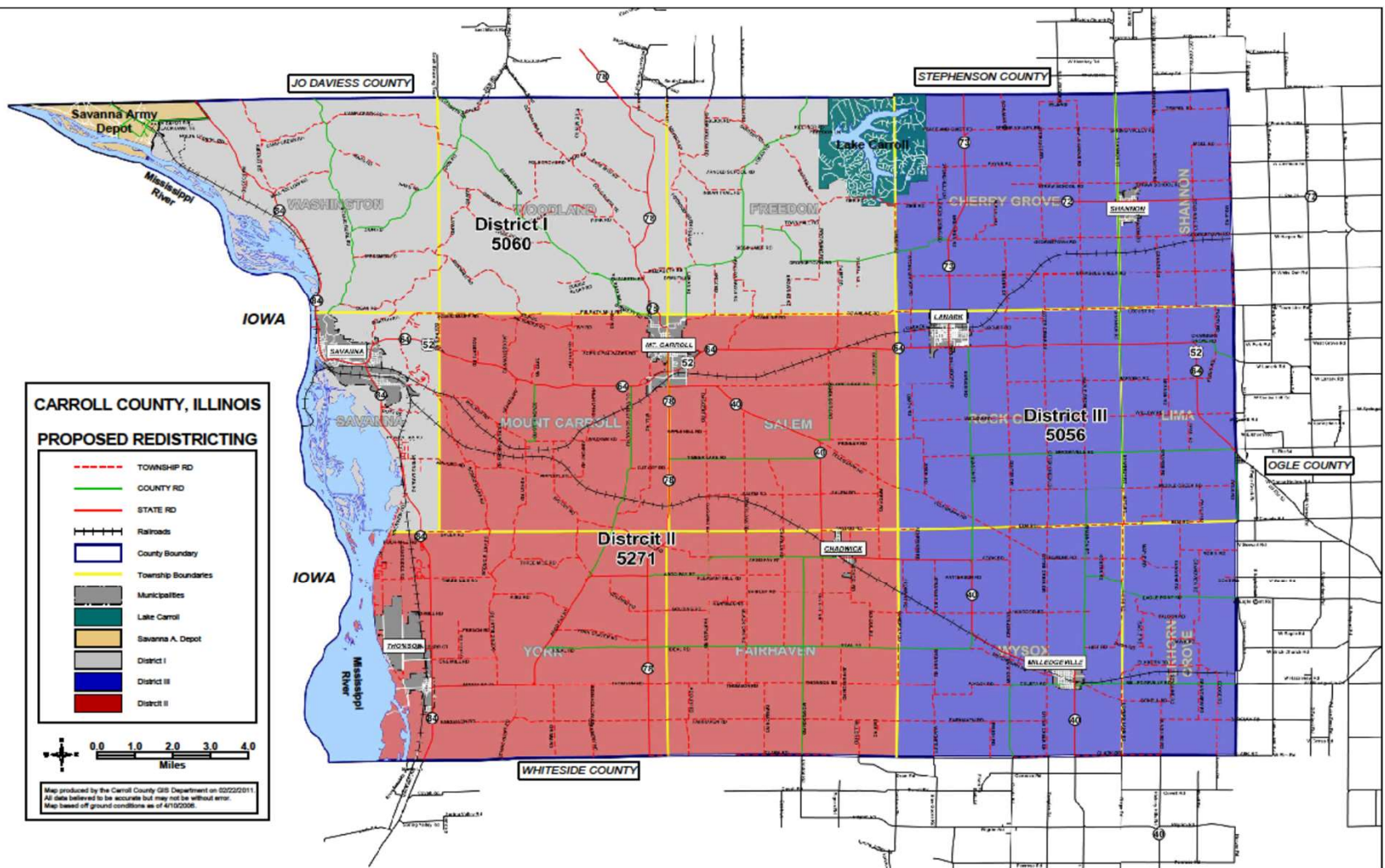


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Introduction

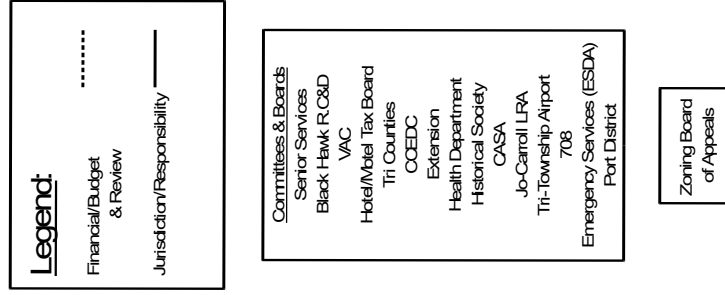
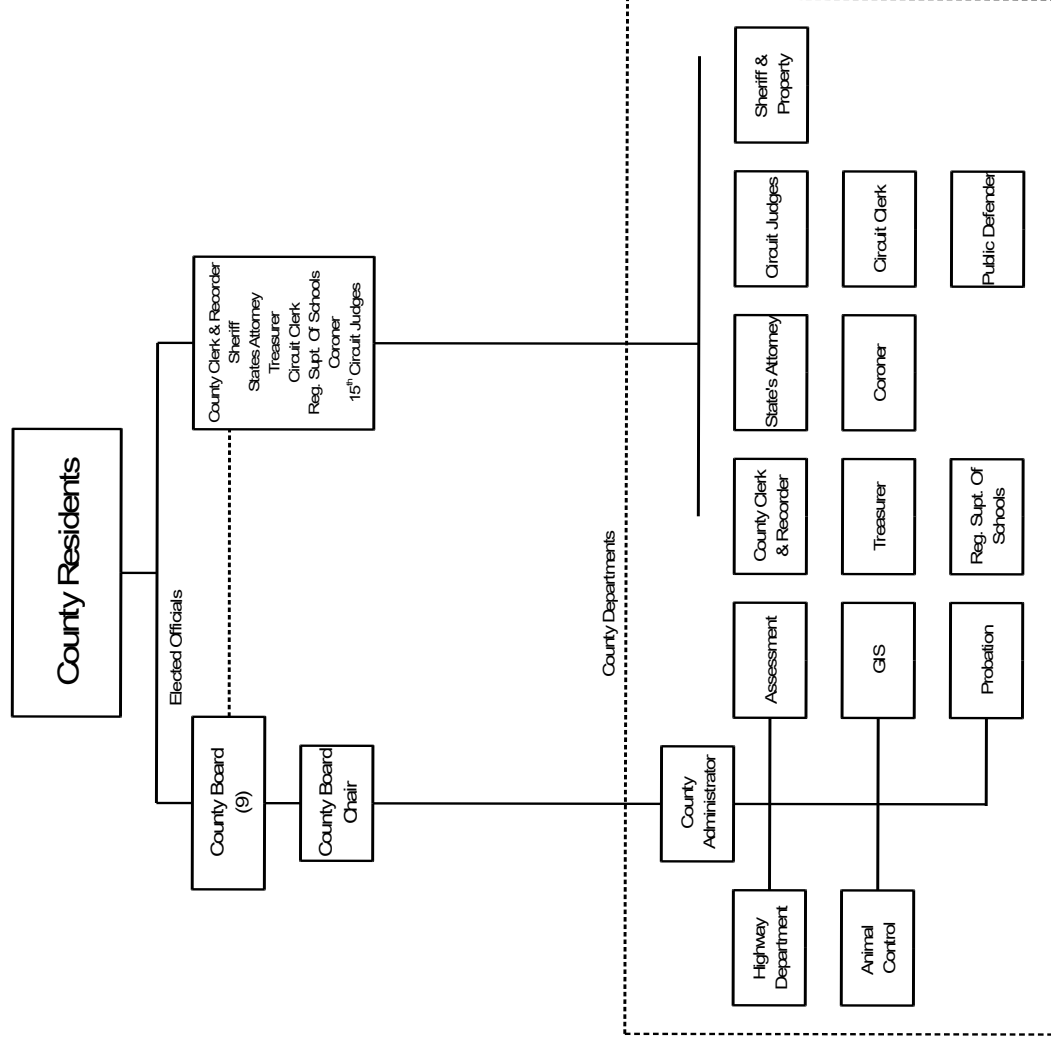
The following document contains the Appropriation, Annual Budget and Tax Levy Ordinances for Carroll County, Illinois. Two actual documents are being approved by the County Board within this document. They are the Combined Budget and Appropriations Ordinance and the Tax Levy Ordinance. Within the pages of this document other information such as structure charts by department, five year capital plan, tax rate history and budget policies are provided to assist the individuals planning for the County and the community in understanding the finances of the Carroll County government. These documents will guide the County's operations during the period of December 1, 2019 to November 30, 2020.

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 99. 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 100. 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 2019 Tax levy resolution as presented will not exceed this threshold.



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, 2019, through November 30, 2020.

Fund	Actual	Estimated	Appropriation	Appropriation	Percent
	Year Ended November 30, 2018	Year Ending November 30, 2019			Inc./Dec. 2019 to 2020
11 General County	3,680,148	3,629,161	3,740,911	3,876,232	104%
13 Bridge Aid	662,312	537,974	2,542,580	2,348,580	92%
14 County Highway	1,229,087	1,101,031	1,106,382	1,154,235	104%
15 Township Motor Fuel	698,445	678,012	728,000	1,140,000	157%
16 County Motor Fuel	496,845	463,267	519,267	935,365	180%
17 TWP County Bridge	35,885	0	176,000	400,000	227%
18 Matching	249,590	107,000	896,000	1,015,385	113%
19 Social Security	239,608	256,462	261,719	253,316	0.96789
20 Illinois Municipal Retirement	411,681	404,457	404,457	403,683	100%
21 Law Library	1,884	1,000	3,000	1,500	50%
22 Court Automation	10,052	14,100	41,000	42,000	102%
23 County Recorder's Automation	36,913	25,200	40,400	39,000	97%
24 Non Resident Heir	12212.89	0	1726	17,000	985%
26 Community Mental Health	347,585	355,280	355,280	370,550	104%
27 Animal Control	29,942	2,926	5,311	5,176	97%
28 Electronic Monitoring	1,627	0	0	4,390	#DIV/0!
29 Vital Records Automation	3,176	1,100	3,500	4,000	114%
30 Senior Citizens Fund	84,890	87,000	87,000	90,000	103%
31 DUI Enforcement Equipment	5,595	6,154	6,000	5,000	83%
32 Probation Service Fee	21,818	20,000	22,500	13,000	58%
34 Liability Insurance	136,163	143,400	150,983	206,497	137%
35 Payroll Escrow	0	14446	14446	0	0%
36 Payroll	0	242	0	0	#DIV/0!
37 Public Safety Tax	238,132	189,500	240,000	245,000	102%
39 Tax Sale Automation	0	2,600	5,000	5,000	100%
40 Tourism Promotion (Hotel Motel)	29,851	36,550	36,900	36,750	100%
41 911 Fund	238,959	152,782	258,791	315,112	122%
42 Drug Fines	0	2500	2500	2,500	100%
43 Court Security Fee	40,054	33,500	86,355	36,000	42%
44 Geographic Information Systems	62,225	68,534	74,380	74,691	100%
45 States Attorney Task Force	5,561	4,500	9,292	0	0%
46 Rental Housing	20880	0	22200	0	0%
47 Document Storage Fee	14,033	7,912	29,104	29,104	100%
49 Maint. and Child Support Collection	24,689	32,330	46,387	44,604	96%
50 Circuit Clerk	659,291	650,000	650,000	650,000	100%
52 GIS Resolution Fee	47,000	45,000	45,200	45,000	100%
53 States Attorney VOCA	5,939	15,000	15,000	15,000	100%
54 County Health	376,008	384,320	422,173	489,510	116%
55 Grants Fund	23,330	58,947	300,000	324,000	108%

56	Pet Population Control	3,231	3,000	5,000	5,000	100%
57	Circuit Clerk Operation and Adm.	5,891	3,500	7,000	7,000	100%
58	Squad Car Acq. And Maint.	0	0	3,000	5,000	167%
59	Victims Impact	0	600	600	1,000	167%
60	County Historical Society	6,215	6,200	6,200	6,200	100%
61	County Agricultural Extension Service	74,904	75,000	75,000	75,000	100%
62	Tax Redemption	326,443	300,085	308,250	298,185	97%
63	Death & Fetal Death Fees	4,164	2,850	5,000	3,000	60%
64	Clerk and Records Fee	282,189	268,800	294,600	266,800	91%
66	Sheriff's Fees	42,121	35,000	35,000	35,000	100%
67	Prisoner Commissary	15,112	13,000	22,000	18,000	82%
68	Sheriff Trust Account	17,301	67,000	30,000	35,000	117%
69	Trustee	8,058	0	0	0	#DIV/0!
70	Probation Restitution	0	372	372	0	0%
71	Marriage	0	0	200	0	0%
72	Coroners Fees	0	2,000	2,000	2,000	100%
73	K-9 Fund	0	0	600	0	0%
74	Transportation Grant	237,185	255,000	315,000	325,000	103%
75	Failure to Appear	0	0	0	0	#DIV/0!
76	Sex Offender Registry	1,170	0	2,000	0	0%
77	Veterans Assistance Commission	14,933	30,494	44,773	44,518	99%

11,204,225	10,564,594	14,459,566	15,719,365
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Less Interfund Transfers Out

11	General County	115,000	50,000	50,000	14,000	28%
19	Social Security	14,663	15,262	15,262	15,715	103%
20	Illinois Municipal Retirement	22,636	24,638	24,638	25,377	103%
22	Court Automation	0	0	0	0	#DIV/0!
23	County Recorder's Automation	1,640	0	10,000	10,000	100%
32	Probation Service Fee	7,000	0	0	0	#DIV/0!
34	Liability Fund	10,000	10,000	10,000	52,815	528%
37	Public Safety Tax	220,000	170,000	220,000	220,000	100%
40	Tourism Promotion (Hotel Motel)	1,418	1,300	1,500	1,350	90%
41	911 Fund	48,428	50,291	50,291	52,371	104%
45	States Attorney Task Force	5,234	3,800	4,292	0	0%
49	Maint. and Child Support Collection	0	5,330	11,987	7,104	59%
50	Circuit Clerk	0	0	0	0	#DIV/0!
52	GIS Resolution Fee	47,000	45,000	45,200	45,000	100%
57	Circuit Clk. Oper. & Admin.	5,638	3,000	6,000	0	0%
58	Squad Car Acquisition and Maint.	0	0	3,000	5,000	167%
64	Clerk and Recorder Fees	177,827	173,200	188,800	171,200	91%

Transfers Out	676,484	551,821	640,970	619,932
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Net appropriations	10,527,740	10,012,772	13,818,596	15,099,433
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Adoption of the Combined Budget and Appropriation Ordinance is a combination of the Appropriations and Budget contained within pages 8 to 99 of this document. The signature page is located on page 99.

Section Two: Budget By Funds

General Fund Description and Summary

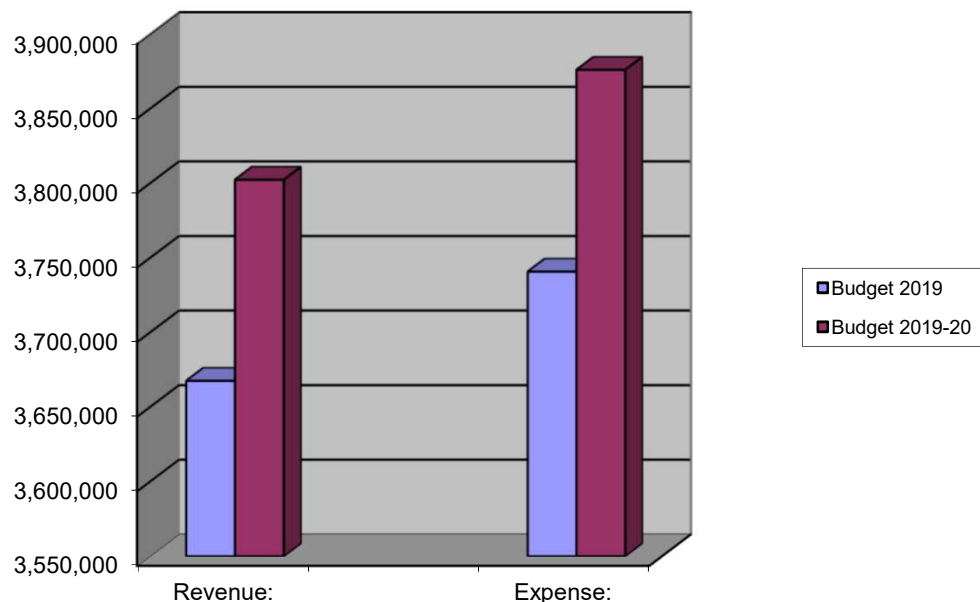
The General Fund accounts for several County Departments and services provided by the County. Operational funds, in full or in part, for the County Clerk and Recorder, Treasurer, Administration, County Board, Zoning, Supervisor of Assessments, Sheriff, Circuit Clerk, Animal Control, Coroner, Judicial,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

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

Summary for Budget Year Ending November 30, 2020:

	<u>Budget 2019</u>	<u>Budget 2019-20</u>
Revenue:	3,667,690	3,802,614
Expense:	3,740,911	3,876,232

General Fund Budget Comparison

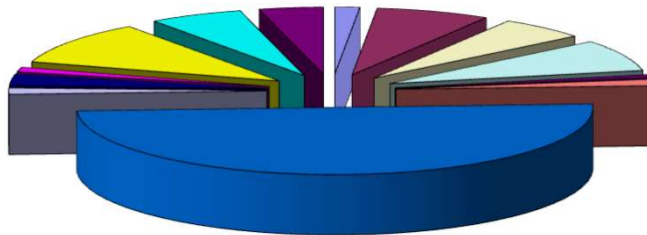


Full-Time Salaries---Defined as those that receive retirement benefits including overtime wages.

	Budget 2019	Budget 2020
Courthouse	33,617	34,608
Assessment	155,339	159,139
Treasurer	117,259	121,976
Clerk and Recorder	164,630	169,569
Coroner	18,000	18,500
Animal Control	32,903	33,875
Sheriff	1,088,043	1,110,660
Emergency Services	31,656	32,606
Public Defender	61,800	63,654
Probation	24,204	24,870
States Attorney	227,451	233,095
Circuit Clerk	122,062	130,487
Administrator	86,507	89,102
	<u>2,163,470</u>	<u>2,222,140</u>

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

Salaries 2020



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

General Fund Revenues

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Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3001 REAL ESTATE TAX COLLECTION	942,317	970,000	990,000	1,056,000	107%
3002 MOBILE HOME TAX COLLECTION	503	600	900	700	78%
3003 PERSONAL PROPERTY REPLACEMENT	147,159	180,200	138,000	181,000	131%
3005 FEES-TREASURERS	7,890	7,000	7,000	7,000	100%
3008 STATES ATTORNEY REIMBURSEMENT	114,644	116,338	116,338	119,066	102%
3009 STATE-GRANTS IN AID	95,251	80,000	80,000	156,432	196%
3010 STATE-PROB SALARY SUBSIDY	12,500	10,300	8,300	0	0%
3011 STATE SOA SALARY REIM	28,137	28,000	27,500	28,300	103%
3012 STATE ESDA FUND REIM	32,355	23,000	23,000	23,000	100%
3013 STATE INCOME TAXES	595,761	635,000	629,000	643,000	102%
3014 STATE ELEC JUDGE REIM	3,240	6,795	5,000	5,000	100%
3016 STATES ATTORNEY FEES	3,923	5,000	5,000	5,000	100%
3017 FINES - CIRCUIT CLERK	71,184	82,000	90,000	70,000	78%
3018 PUBLIC DEFENDER INCOME	5,656	6,500	9,000	7,000	78%
3020 COUNTY 1% SALES TAX	166,329	180,000	150,000	172,000	115%
3021 COUNTY .25% SALES TAX	312,069	304,000	304,000	304,000	100%
3027 INTEREST EARNED	7,485	10,600	4,500	10,000	222%
3031 ZONING & PERMIT INCOME	8,075	19,824	16,000	16,000	100%
3032 JUDICIAL FUND - RESOLUTIONS	115	200	400	300	75%
3034 EMPLOYEES INS REIMBURSEMENTS	5,990	10,000	15,000	11,000	73%
3036 MISCELLANEOUS INCOME	469	9,213	500	1,000	200%
3037 DELINQUENT TAXES - PENALTIES	43,500	55,000	47,000	48,000	102%
3040 ILEC - WORK RELEASE INCOME	10,640	4,000	12,000	8,000	67%
3042 SOA--NOTARY FEES-INCOME	1,108	500	800	800	100%
3043 CABLE TV FRANCHISE FEES	11,840	12,079	12,500	12,100	97%
3044 TRANSFER FROM TOUR5% TREAS FEE	1,418	1,300	15,000	1,350	9%
3046 CORPS OF ENGINEERS--CAUSEWAY	30,279	15,364	15,000	15,000	100%
3048 TRANSFER FROM PROB SERVICE FEE	7,000	0	0	0	#DIV/0!
3052 STATE--LOCAL USE TAX	176,213	185,000	162,000	189,000	117%
3058 TRANSFER FROM PUB SAFETY TAX	220,000	170,000	220,000	220,000	100%
3059 FEES - TRANSFER STATION	6,673	7,000	7,000	7,000	100%
3061 FOREIGN SHERIFF FEES	450	500	1,000	700	70%
3075 CIR CL--ARRESTEE'S MEDICAL FEE	1,419	1,350	1,700	1,500	88%
3076 TRAN FRM 58-5400 SQUAD CAR AQ	-	0	0	0	#DIV/0!
3077 MULTI-TOWNSHIP--ASSESSING	43,016	44,000	44,000	44,000	100%
3078 TRANSFER FROM CHD. SUP. CIR CLK	0	5,624	10,000	6,000	60%

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending November 30, 2019	Budget Year Ending November 30, 2020	Percent Inc./Dec. 2019 to 2020
3079 SALE OF PROPERTY	-	720	-	-	
3080 TRANSFER FROM 911 WGE REIM DIS	34,622	35,825	35,825	36,500	102%
3083 MINOR HOUSING	275	300	400	400	100%
3089 CIR CLERK--BLOOD TEST FEE	200	200	200	200	100%
3090 SHERIFF-SS INCENTIVE PAYMENT	800	1,000	500	600	120%
3091 SHERIFF--HIREBACK	-	400	400	400	100%
3092 TRANSFER FROM 911 INS REIMB	7,235	7,247	7,247	8,516	118%
3100 TAX SALE INDEMNITY FEES	5,000	4,000	2,000	2,000	100%
3105 US FISH/WILDLIFE-REFUGE REV SH	3,780	4,332	4,000	4,000	0%
3106 INT FROM CIR CL-DEP TO GEN FD	681	750	1,500	750	50%
3215 CIR CLERK--GENERAL FEE-38.675%	33,278	35,000	43,000	35,000	81%
3216 CIR CLERK-MISC INCOME	2,611	8,710	5,000	4,000	80%
3218 CO CLERK--FEES	129,369	135,000	164,000	135,000	82%
3219 SHERIFF--FEES	34,645	35,000	42,000	35,000	83%
3220 CIRCUIT CLERK--FEES	72,489	79,132	85,000	79,000	93%
3230 COURTHOUSE POP MACHINE INC	1,318	1,300	1,500	1,400	93%
3240 REIMB--PUBLIC DEFENDER SALARY	39,996	40,000	43,000	41,000	95%
3260 BUSN. EMPL. SKILLS TEAM	1,200	1,200	1,200	1,200	100%
3282 TRANS FROM PROB F32-SALARY REIM	10,500	10,000	10,500	0	0%
3301 TRANSFER FROM F23--CLERK SALARY	5,000	5,000	5,000	5,000	100%
3304 TRANSFER FROM F23 FD--REC FEES	14,000	11,000	14,000	12,000	86%
3306 TRANSFER FROM LIABILITY FUND 34	10,000	10,000	10,000	10,000	100%
3317 WEB INC.	6,200	5,250	4,000	5,000	125%
3318 TRANSFER FROM F50 CIR CLK	0	0	0	0	#DIV/0!
3321 VIDEO GAMING	13,140	13,000	16,000	13,000	81%
3322 WORK COMP REIM	-	3,000	3,480	3,000	86%
3372 CIR-CLERK-DRUG ADDICTION S	238	250	500	400	80%
3373 SHERIFF-E-CITATION FEE	1,169	3,758	600	1,000	167%
TRANSFER FROM F34-SAFETY	-	0	0	32,723	#DIV/0!
TOTAL REVENUE	3,542,353	3,633,182	3,667,690	3,802,614	

General Fund EXPENSES

11

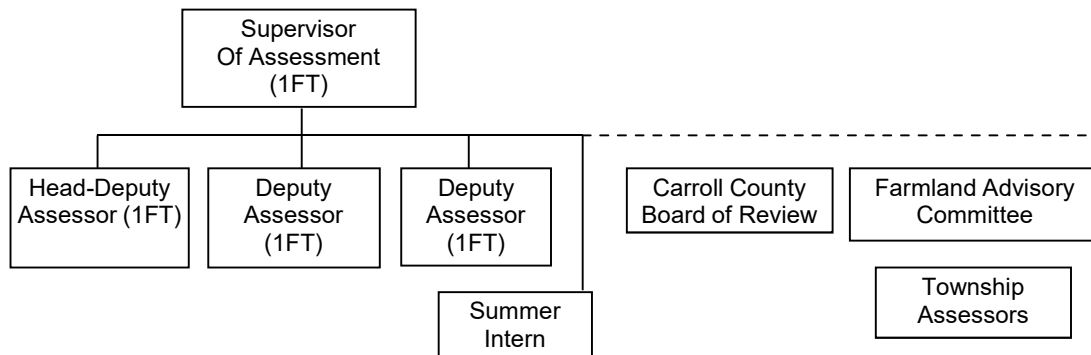
Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
00					
5040 BANK SERVICE CHARGE	5	5			
6049 REIMB INSURANCE	6,032	-			
	6,037	5	0	0	
01 COURTHOUSE UPKEEP					
5002 JANITOR	27,253	31,000	33,017	34,008	103%
5003 REPAIRS & MAINTENANCE	85,069	63,760	40,000	40,000	100%
5004 UTILITIES--ELECTRICITY & WATER	50,458	51,503	49,000	50,000	102%
5005 UTILITIES--TELEPHONE	41,874	34,340	39,000	33,000	85%
5006 UTILITIES--GAS	6,758	7,000	9,000	8,000	89%
5008 CARPETING & COURTYARD	0	0	1,000	1,000	100%
5026 HVAC MAINTENANCE CONTRACT	21,702	22,032	23,000	23,000	100%
5436 COURTHOUSE IMP-CIP TUCK POINT	25,000	25,000	25,000	25,000	100%
5437 PART-TIME JANITOR	10,896	11,500	14,682	15,122	103%
5438 JANITOR OVERTIME	272	600	600	600	100%
5459 COURTHOUSE iFIBER LEASE	7,200	8,400	8,200	8,200	100%
5460 HIGHWAY iFIBER LEASE	1,200	1,400	1,400	1,400	1
6020 LIFE INSURANCE	48	75	75	75	100%
6027 HEALTH/LIFE INSURANCE	2,356	0	0	0	#DIV/0!
5254 COURTHOUSE IMP		1,189	20,000		
DEPT. SUBTOTAL	280,085	257,800	263,974	239,405	
02 SUPPLIES AND RENTALS					
5319 RENTALS & LEASE	6,398	7,000	9,000	9,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	5,968	5,416	8,000	8,000	100%
5451 DEVENET LEASE	23,927	24,000	24,000	24,000	100%
DEPT. SUBTOTAL	36,294	36,416	41,000	41,000	
03 OFFICE EQUIPMENT AND MAINTENANCE					
5025 OFFICE EQUIPMENT MAINTENANCE	5,987	5,200	5,500	6,000	109%
DEPT. SUBTOTAL	5,987	5,200	5,500	6,000	
04 COUNTY BOARD SERVICIES					
5045 EQUIPMENT	0	0	1,000	1,000	100%
5320 PER DIEM ALLOWANCE	10,970	10,860	18,000	14,000	78%
5422 TRAVEL, DUES & SUPPLIES	2,563	675	2,000	2,500	125%
DEPT. SUBTOTAL	13,533	11,535	21,000	17,500	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
05 SUPERVISOR OF ASSESSMENTS					
5009 CLERKHIRE SALARIES	84,788	85,376	85,376	87,937	103%
5010 DUES	325	325	365	365	
5012 TRAVEL	4,003	6,746	7,000	7,000	100%
5014 EDUCATION	375	1,080	1,500	1,500	100%
5017 INDUSTRIAL APPRAISAL CONTRACT	0	10	2,500	1,000	40%
5018 FARMLAND ADVISORY COM	237	240	250	250	100%
5027 APPRAISAL SOFTWARE	10,150	11,200	11,500	11,700	102%
5028 ASSESSOR/GIS WEB	1,444	1,444	1,500	1,500	100%
5253 IT MANAGED SERVICE	0	968		968	
5310 SALARY--SOA	56,517	57,963	57,963	59,702	103%
5314 PART TIME- SUMMER INTERN	3,490	5,397	8,000	7,500	94%
5321 CLERKHIRE--OVERTIME PAY	3,071	3,051	4,000	4,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	16,008	16,338	20,000	18,000	90%
6020 LIFE INSURANCE	240	239	140	140	100%
6027 HEALTH/LIFE INSURANCE	21,248	22,011	21,255	25,548	120%
DEPT. SUBTOTAL	201,897	212,387	221,349	227,111	

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



Contractual Employees: Carpenters Union No. 790 Salaries

Position	Current Hourly Rate	2019-2020 Hourly Rate	Current Yearly Salary	2019-20 Yearly Salary
Deputy Assessor	12.36	12.73	22,495	23,170
Head-Deputy Assessor	20.06	20.66	36,509	37,604
Deputy Assessor	14.49	14.92	26,372	27,163
			85,376	87,937

General Fund EXPENSES

11

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
06	BOARD OF REVIEW					
5012	TRAVEL	137	65	500	500	100%
5014	EDUCATION	0	10	300	300	100%
5311	SALARY--BOARD OF REVIEW	9,000	8,250	9,000	9,000	100%
5323	PRINTING, SUPPLIES & POSTAGE	38	1,400	1,600	1,300	81%
	DEPT. SUBTOTAL	9,175	9,725	11,400	11,100	
07	ELECTIONS					
5019	JUDGES, BALLOTS & SUPPLIES	86,008	105,000	110,000	120,000	109%
5020	CLERK'S OFFICE OVERTIME	3,670	2,200	4,000	4,000	100%
5021	MOTOR VOTER REGISTRATION	1,800	2,000	4,000	0	0%
5022	HELP AMERICA VOTE ACT	4,525	3,965	7,000	7,000	100%
	DEPT. SUBTOTAL	96,003	113,165	125,000	131,000	
08	BONDS - COUNTY OFFICERS					
5328	BONDS FOR COUNTY OFFICERS	490	1,157	1,000	1,000	100%
	DEPT. SUBTOTAL	490	1,157	1,000	1,000	
09	PERMANENT REGISTRATION					
5329	PERMANENT REGISTRATION	3,000	6,000	6,000	6,000	100%
	DEPT. SUBTOTAL	3,000	6,000	6,000	6,000	
10	ACCOUNTING SERVICE & AUDIT					
5023	ACCOUNTING SERVICE & AUDIT	30,450	31,605	31,065	31,490	101%
	DEPT. SUBTOTAL	30,450	31,605	31,065	31,490	
11	REIMBURSABLE INS - SEE #11-3034					
	Expense from Fund 35 per Auditor		10,050			
6049	REIMBURSABLE INS-SEE #11-3034	0	7,840	7,840	4,000	51%
	DEPT. SUBTOTAL	0	17,890	7,840	4,000	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
12 COUNTY TREASURER					
5009 CLERK/HIRE SALARIES	59,182	60,460	59,296	62,274	105%
5010 DUES	150	150	150	150	100%
5012 TRAVEL	-	255	250	350	140%
5014 EDUCATION	-	355	350	350	100%
5314 PART TIME	-	0	5,000	2,500	50%
5253 IT MANAGED SERVICE	-	1,468		1,468	
5323 PRINTING, SUPPLIES & POSTAGE	21,458	16,801	25,000	21,000	84%
6002 SALARY--TREASURER	56,517	57,963	57,963	59,702	103%
6020 LIFE INSURANCE	240	214	240	240	100%
6027 HEALTH INSURANCE	21,248	22,011	21,741	25,548	118%
DEPT. SUBTOTAL	158,795	159,678	169,990	173,583	

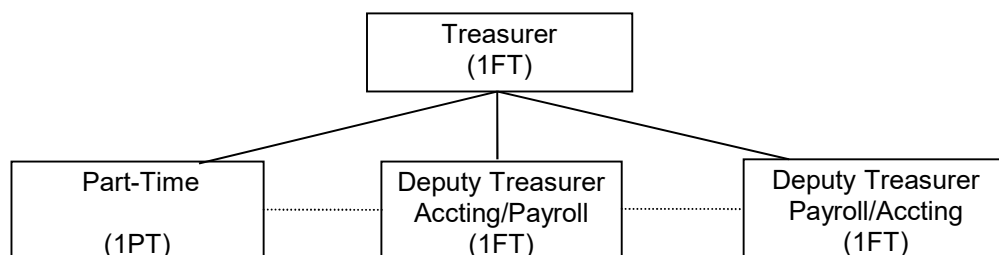
The County Treasurer's Office has the following responsibilities:

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

Full-Time Equivalent Positions

3

Department Organizational Chart



Contractual Employees: Carpenters Union No. 790 Salaries

Position	Current Hourly Rate	2019-2020	Current Yearly Salary	2019-20 Yearly Salary	
Deputy Treasurer-Accting/Payroll(35 hrs/wk)	20.86	21.49	37,965.20	39,104.16	1.03
Deputy Treasurer-Payroll/Accting(35 hrs/wk)	12.36	12.73	22,495.20	23,170.06	1.03
			60,460.40	62,274.21	

General Fund EXPENSES

11

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
13	COUNTY CLERK AND RECORDER					
5009	CLERKHIRE SALARIES	104,003	106,667	106,667	109,867	103%
5010	DUES	4,662				#DIV/0!
5012	TRAVEL					#DIV/0!
5014	EDUCATION					#DIV/0!
5253	IT MANAGED SERVICE		1,935		1,935	
5323	PRINTING, SUPPLIES & POSTAGE		5,914	8,000	8,000	100%
6020	LIFE INSURANCE	217	209			#DIV/0!
6027	HEALTH/LIFE INSURANCE	28,315	29,288	28,988	34,065	118%
6031	RECORDERS-TRANSACTION FEE	10,222	10,845			#DIV/0!
6068	DEED STAMPS	1,013				#DIV/0!
6074	SALARY-COUNTY CLERK	56,517	57,963	57,963	59,702	103%
	DEPT. SUBTOTAL	204,948	212,821	201,618	213,568	

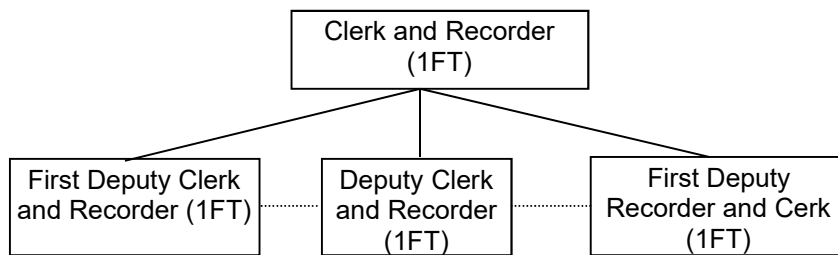
Department Discription:

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

Full-Time Equivalent Positions

4

Department Organizational Chart



Contractual Employees: Carpenters Union No. 790 Salaries

Position	Current Hourly Rate	2019-20 Hourly Rate	Current Yearly Salary	2019-20 Yearly Salary	
First Deputy Clerk and Recorder(35 hrs/wk)	19.73	20.33	35,915.88	36,993.36	103%
First Deputy Recorder and Clerk (35 hrs/wk)	19.38	19.97	35,278.88	36,337.25	103%
Deputy Clerk and Recorder (35 hrs/wk)	19.49	20.07	35,471.80	36,535.95	103%
			106,666.56	109,866.56	

General Fund EXPENSES

11

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
14 CAPITAL EQUIPMENT PURCHASE						
6032	CAPITAL EQUIPMENT PURCHASE	0	0	0	0	#DIV/0!
	DEPT. SUBTOTAL	0	0	0	0	
15 CONTINGENCY						
5352	CONTINGENCY	0	0	12,000	0	0%
	DEPT. SUBTOTAL	0	0	12,000	0	
16 LITIGATION EXPENSE						
6034	LITIGATION EXPENSE	0	0	10,000	10,000	100%
	DEPT. SUBTOTAL	0	0	10,000	10,000	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
17 ZONING					
5010 DUES	10	10	200	200	100%
5011 TRAINING--ZONING	-	10	800	200	25%
5012 TRAVEL	153	170	1,200	600	50%
5323 PRINTING, SUPPLIES & POSTAGE	876	968	1,000	1,000	100%
5423 TRAVEL--BOARD OF APPEALS	-	0	500	500	100%
6035 BOARD OF APPEALS	900	1,200	2,000	2,000	100%
6041 NOXIOUS WEED ADMINISTRATION	346	348	500	500	100%
6042 PUBLICATIONS	613	982	1,200	1,200	100%
DEPT. SUBTOTAL	2,898	3,689	7,400	6,200	

The specific duties of the zoning shall include:

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

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
18 CORONER					
5010 DUES	-	0	300	300	100%
5012 TRAVEL	488	489	900	900	100%
5323 PRINTING, SUPPLIES & POSTAGE	88	10	500	500	100%
6003 DEPUTY CORONER--SALARIES	4,200	4,200	4,200	4,200	100%
6013 CORONER TRAINING CLASSES	-	10	600	600	100%
6038 AUTOPSIES	9,352	7,496	7,000	7,000	100%
6058 SALARY-CORONER	17,576	18,000	18,000	18,500	103%
6069 COURT REPORTER		10	400	400	100%
DEPT. SUBTOTAL	31,704	30,215	31,900	32,400	

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	50	210	200	200	100%
5253 IT MANAGED SERVICE		198		198	
5323 PRINTING, SUPPLIES & POSTAGE	2,413	2,959	2,500	2,500	100%
6020 LIFE INSURANCE	80	80	75	75	
6027 HEALTH/LIFE INSURANCE	7,083	7,337	7,247	8,516	118%
6039 AUTO, TELEPHONE & SUPPLIES	4,117	3,539	4,200	4,200	100%
6059 SALARY-DOG CATCHER	31,584	32,403	32,403	33,375	103%
6061 PART-TIME SALARY	3,622	5,000	5,400	5,400	100%
6062 OVERTIME FOR FULL-TIME EMPL	0	0	500	500	100%
6072 PETTY CASH-SMALL ITEMS	425	400	400	400	100%
6078 UNIFORMS	393	383	400	400	100%
7055 CELL PHONE	313	330	600	600	100%
DEPT. SUBTOTAL	50,082	52,838	53,925	56,364	

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

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
20 COUNTY SHERIFF					
5010 DUES	1,570	1,400	1,700	1,500	88%
5012 TRAVEL	40	10	500	500	100%
5253 IT MANAGED SERVICES		2,181	2,181	2,181	
5323 PRINTING, SUPPLIES & POSTAGE	19,425	15,847	14,000	14,000	100%
6005 SALARY--CHIEF DEPUTY	62,438	59,740	59,740	61,532	103%
6014 HIREBACK PAY	-	0	2,500	1,000	40%
6020 LIFE INSURANCE	1,708	1,600	1,700	1,700	100%
6027 HEALTH INSURANCE	136,914	142,413	137,693	161,807	118%
6037 WEAPONS & AMMO *	65	3,133	2,200	2,500	114%
6044 SQUAD CARE MAINTENANCE *	23,874	20,880	14,000	15,000	107%
6046 UNIFORMS *	16,308	12,722	12,000	12,000	100%
6047 RADIO CONTRACT & REPAIRS	2,125	1,800	2,750	2,500	91%
6048 TRAINING FEES *	6,416	4,500	10,000	9,000	90%
6051 SHERIFF--FUEL *	21,860	28,674	22,000	22,000	100%
6052 EXTRADITION EXPENSE	10	514	1,000	500	0.5
6053 HOLIDAY PAY--Deputies,Jailers	20,957	22,402	26,000	26,000	100%
6054 HOLIDAY PAY--Disp	25,155	25,464	17,000	21,000	124%
6060 SALARY-SHERIFF	66,238	67,934	67,934	69,972	103%
6064 DEPUTIES--FOP SALARIES *	273,151	278,331	278,331	286,681	103%
6065 DEPUTIES--FOP OVERTIME *	52,952	30,000	37,000	34,000	92%
6066 SHERIFF--OTHER SALARIES	806	14,904	14,438	14,871	103%
6067 OTHER SALARIES--P/T PAY	41,021	35,000	28,000	29,000	104%
6073 DIETING OF PRISONERS	48,218	44,559	47,000	47,000	100%
6076 CT SECURITY SALARY (40%)	34,737	23,000	30,000	30,000	100%
6077 PRISONER HOUSING-OUT OF CTY	19,170	15,785	5,000	7,000	140%
6079 JAILERS--FOP SALARIES	228,088	230,980	230,980	237,909	103%
6080 DISPATCH--FOP SALARIES	302,073	302,000	307,120	316,895	103%
6081 JAILERS--FOP OVERTIME	18,018	8,100	15,000	13,000	87%
6082 DISPATCH--FOP OVERTIME	44,378	44,000	49,000	44,000	90%
6083 INVESTIGATOR ON CALL	1,275	1,250	400	1,200	300%
6084 PRISONER DENTAL	1,366	1,005	1,200	1,200	100%
6085 PRISONER MEDICAL	5,830	6,960	6,500	18,000	277%
6086 PRISONER PRESCRIPTION	1,637	1,518	4,000	3,000	75%
6087 PRISONER GENERAL CARE	5,325	4,325	6,000	5,500	92%
6088 P/T DISPATCH	11,886	15,181	15,000	14,000	93%
6252 K9 WAGES				3,800	#DIV/0!
6253 K-9 MAINTENANCE	696			2,000	#DIV/0!
6254 K-9 OVERTIME WAGES	235			1,000	#DIV/0!
7055 CELL PHONES	5,057	5,835	7,000	6,000	86%
DEPT. SUBTOTAL	1,501,021	1,473,948	1,476,867	1,540,748	
21 VILLAGE OF THOMSON					
7049 THOMSON--POLICING CAUSEWAY	26,815	13,400	13,400	13,400	100%
DEPT. SUBTOTAL	26,815	13,400	13,400	13,400	

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

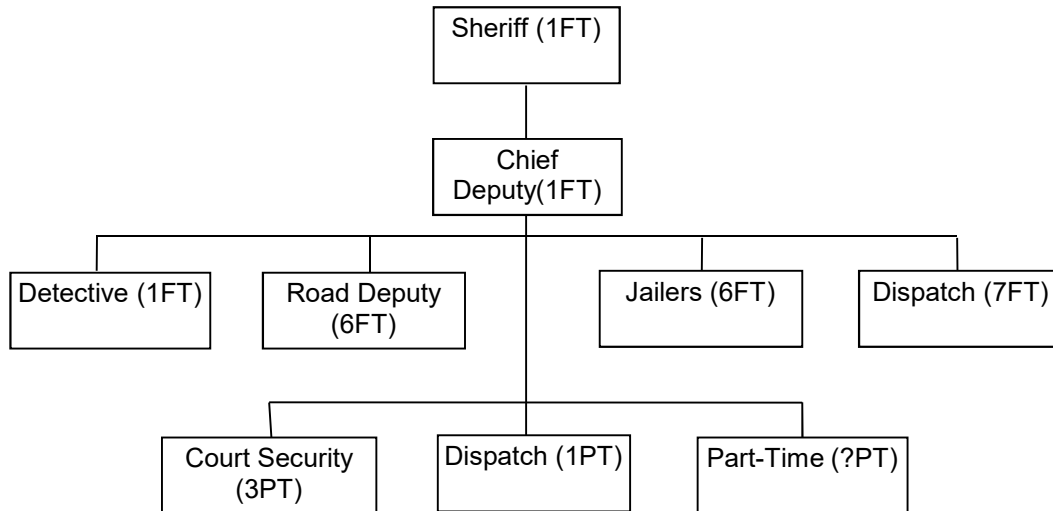
Two Non-Union Janitor Maintenance

Three Non-Union Part-Time Court Security

Contractual Employees:

Illinois Federal Order of Police Labor Council: Salaries

				Current	2019-2020	
				Yearly Salary	Yearly Salary	
Detective	Starting Aug.			39,116	40,290	103.0%
Road Deputy				39,116	40,290	103.0%
Road Deputy	Dec?			37,901	39,038	103.0%
Road Deputy				38,508	39,663	103.0%
Road Deputy				47,888	49,324	103.0%
Road Deputy				37,901	39,038	103.0%
Road Deputy	Deputies Sal	286,680.64		37,901	39,038	103.0%
Jailer				35,835	36,910	103.0%
Jailer				36,924	38,032	103.0%
Jailer				36,924	38,032	103.0%
Jailer				42,771	44,054	103.0%
Jailer				36,924	38,032	103.0%
Jailer	Jailers Sal	237,908.95		41,601	42,849	103.0%
Dispatch				52,126	53,690	103.0%
Dispatch				48,619	50,078	103.0%
Dispatch				35,835	36,910	103.0%
Dispatch				47,449	48,872	103.0%
Dispatch				44,525	45,861	103.0%
Dispatch				36,924	38,032	103.0%
Dispatch	TC's Sal	316,895.07		42,187	43,452	103.0%
				841,484.66	816,975	841,485
						24,509
						103.0%



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

General Fund EXPENSES

11

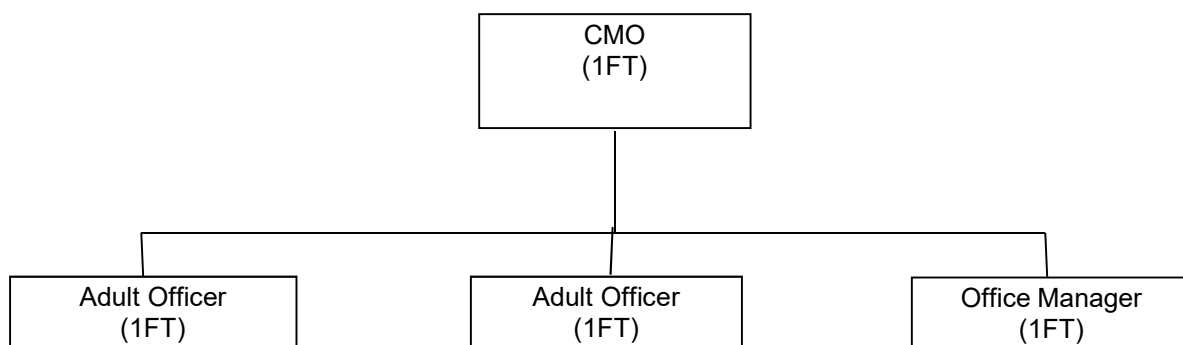
Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
22 EMERGENCY SERVICES					
5010 DUES	2,048	100	1,000	400	40%
5012 TRAVEL	834	2,398	3,600	3,000	83%
5198 TRAINING	-	100	1,500	1,500	100%
5314 PART-TIME SALARY	1,800	5,585	4,800	4,800	253%
5323 PRINTING, SUPPLIES & POSTAGE	421	700	1,900	1800	100%
7002 SALARY-EMERGENCY SERVICES	16,790	16,200	17,220	17,737	103%
7051 NEW EQUIPMENT & MAINTENANCE	2,736	500	4,000	3,000	75%
7052 MEETING EXPENSE	865	70	2,000	1,500	75%
7055 CELL PHONE	2,462	2,500	3,000	3,000	100%
7084 SEC SALARY-ONE HALF TIME	14,083	14,436	14,436	14,869	103%
VEHICLE AND MAINTENANCE	-	0	0	0	
DEPT. SUBTOTAL	42,039	42,589	53,456	51,606	
*Revenue line Item 11-3012 offsets a portion of the ESDA expenses					
23 JURY EXPENSES					
5323 PRINTING, SUPPLIES & POSTAGE	2,314	500	2,500	2,500	100%
7088 JUROR'S FEES	4,002	3,308	9,000	8,000	89%
DEPT. SUBTOTAL	6,316	3,808	11,500	10,500	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
24 PUBLIC DEFENDER					
5014 EDUCATION	195	195		195	
7080 SALARY-PUBLIC DEFENDER	60,231	61,800	61,800	63,654	103%
7104 DEFENDING ATTORNEY SALARY	11,894	31,547	19,000	19,000	100%
7110 JUVENILE DEFENSE ATTY--SALARY	-	0	0	1,000	#DIV/0!
LEGAL SEARCH SUBSCRIPTIONS				1,000	
DEPT. SUBTOTAL	72,320	93,347	80,800	83,654	
25 PROBATION					
5009 CLERKHIRE SALARIES	20,404	22,204	22,204	22,870	103%
5253 IT MANAGED SERVICE	-	1,142		1,142	
5323 PRINTING, SUPPLIES & POSTAGE	2,561	3,604	3,500	3,200	91%
6020 LIFE INSURANCE	309	320	295	295	
6027 HEALTH INSURANCE	12,987	14,674	14,494	17,032	118%
6091 SENIOR PO-STIPEND	830	0	0	0	#DIV/0!
7011 TRAVEL REIMBURSEMENT	2,747	2,931	3,600	3,600	100%
7057 MEETING & TRAINING	1,137	0	0	0	#DIV/0!
7059 WORK RELEASE: DIRECTOR SALARY	49,918	51,197	51,197	52,733	103%
7065 SALARY-ADULT OFFICER	40,237	35,195	35,195	36,251	103%
7069 DRUG TESTING	1,840	0	0	0	#DIV/0!
7070 SOFTWARE MAINTENANCE	2,470	3,365	4,500	3,500	78%
7071 SOFTWARE & HARDWARE UPGRADE	1,899	2,099	2,000	2,000	100%
7072 PERSONAL SAFETY	-	50	200	200	100%
7073 CHIEF JUDGE	1,400	700	700	700	100%
7075 OFFICE EQUIPMENT REPAIR	1,285	2,000	2,000	2,000	100%
7078 PHONE REIMBURSEMENT	320	700	700	850	121%
7081 SALARY-CHIEF MANAGING OFFICER	65,327	70,040	70,040	72,141	103%
7086 CHIEF MANAGING OFFICER SALARY	4,894	0	0	0	#DIV/0!
ENHANCED WAGES				0	
7099 JUVENILE DETENTION	-	3,125	30,000	30,000	100%
DEPT. SUBTOTAL	210,563	213,346	240,625	248,515	

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

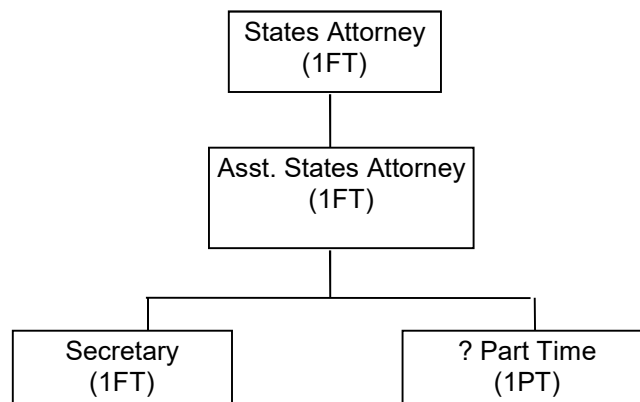


General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
26 STATES ATTORNEY					
5009 CLERKHIRE SALARIES	32,115	32,950	32,950	33,939	103%
5010 DUES	1,000	1,015	1,000	1,000	100%
5012 TRAVEL	496	550	700	700	100%
5014 EDUCATION	1,590	1,200	1,600	1,600	100%
5253 IT MANAGED SERVICE	-	793		793	
5323 PRINTING, SUPPLIES & POSTAGE	10,992	6,300	10,500	10,500	100%
6020 LIEF INSURANCE	216	205	200	200	100%
6027 HEALTH/LIFE INSURANCE	21,248	21,741	21,741	25,548	118%
7064 APPELLATE PROSECUTOR	14,000	7,000	7,000	8,000	114%
7068 INVESTIGATION EXPENSES	910	336	2,000	2,000	100%
7082 SALARY-STATE'S ATTORNEY	131,256	131,795	131,796	134,570	102%
7090 ASST STATE'S ATTORNEY	61,140	62,705	62,705	64,586	103%
DEPT. SUBTOTAL	274,962	266,590	272,192	283,436	

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



General Fund EXPENSES

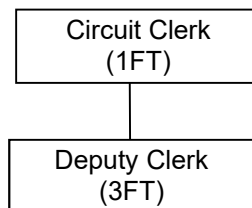
11

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
27 CIRCUIT CLERK					
5009 CLERKHIRE SALARIES	61,712	68,732	63,099	70,785	112%
5010 DUES	490	340	500	500	100%
5012 TRAVEL	1,579	700	2,000	2,000	100%
5014 EDUCATION	350	1,080	1,500	1,000	67%
5253 IT MANAGED SERVICE	-	1,784	0	1,784	#DIV/0!
5323 PRINTING, SUPPLIES	9,391	8,100	13,000	11,500	88%
5325 COMPUTER EQUIP/SOFTWARE	2,518	3,839	3,000	3,000	100%
5327 POSTAGE	2,557	2,670	3,500	3,000	86%
5421 CIR CLERK CLERKHIRE--O/T 1.5	-	0	1,000	0	0%
6020 LIFE INSURANCE	134	80	112	150	134%
6027 HEALTH INSURANCE	11,206	7,337	7,247	8,516	118%
6063 OVERTIME-1.0	388	898	1,000	0	0%
7083 SALARY-CIRCUIT CLERK	56,517	57,963	57,963	59,702	103%
DEPT. SUBTOTAL	146,843	153,523	153,921	161,937	

28 COURT EXPENSES - JUDGES

5253 IT MANAGED SERVICE	0	793	0	793	#DIV/0!
5323 PRINTING, SUPPLIES & POSTAGE	5,909	3,500	5,000	6,000	120%
5341 OTHER EXPENDITURES	2,673	6,701	3,000	3,000	100%
5424 DUES--JUDGE	225	225	225	225	100%
5425 DUES--ASSOCIATE JUDGE	-	225	225	225	100%
7092 ASSC JUDGE-SUPPLIES/OTHER EXP	-	50	500	500	100%
7095 REIMB TO STATE-JUD SALARY	702	700	800	800	100%
7099 JUVENILE DETENTION	34,713	0	0	0	#DIV/0!
7105 CHIEF JUDGE FUND	900	900	900	900	100%
7106 PSYCHIATRIST	7,300	100	2,200	2,200	100%
DEPT. SUBTOTAL	52,421	13,194	12,850	14,643	

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 Circuit.



Circuit Clerk Contractual Employees: Carpenters Union No. 790 Salaries

Position	Current Hourly Rate	2019-20 Hourly Rate	Current Yearly Salary	2019-20 Yearly Salary	
Deputy Clerk (35 hrs/wk)	12.70	13.08	23,114.00	23,807.42	103%
Deputy Clerk (35 hrs/wk)	12.70	13.08	23,114.00	23,807.42	103%
Deputy Clerk (35 hrs/wk)	12.36	12.73	22,495.20	23,170.06	103%
			68,723.20	70,784.90	#DIV/0!

County Board Approved Circuit Clerk Salary (Equal to County Deputy Clerk Positions)

Position					
Deputy Clerk (35 hrs/wk)	12.36	12.73	22,495.20	23,170.06	103%
Deputy Clerk (35 hrs/wk)	12.36	12.73	22,495.20	23,170.06	103%
Deputy Clerk (35 hrs/wk)	12.36	12.73	22,495.20	23,170.06	103%
			67,485.60	69,510.17	103%

Circuit Clerk Salary Enhancement Program (paid by Circuit Clerk Child Support Fund 49)

Position					
Deputy Clerk (35 hrs/wk)	0.34	0.35	618.80	637.36	103%
Deputy Clerk (35 hrs/wk)	0.34	0.35	618.80	637.36	103%
Deputy Clerk (35 hrs/wk)	0.00	0.00	0.00	0.00	#DIV/0!
			1,237.60	1,274.73	103%

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
29 COUNTY EDUCATION SVCS REGION					
7102 SHARED COSTS-JODAVIESS & STEPH	19,793	19,922	19,922	19,193	96%
7103 SHARED RENT-JODAVIESS & STEPH	2,764	2,771	2,771	2,769	100%
DEPT. SUBTOTAL	22,557	22,693	22,693	21,963	
30 COUNTY ADMINISTRATOR					
5010 DUES	-	50	600	600	100%
5012 TRAVEL	68	50	800	800	100%
5014 EDUCATION	-	50	900	900	100%
5253 IT MANAGED SERVICE	-	198		198	#DIV/0!
5323 PRINTING, SUPPLIES & POSTAGE	814	1,400	700	700	100%
6020 LIFE INSURANCE	80	80	75	75	
6027 HEALTH/LIFE INSURANCE	7,083	7,247	7,247	8,516	118%
7055 CELL PHONE	-	0	600	0	0%
8002 SALARY-COUNTY ADMINISTRATOR (1FT	84,347	86,507	86,507	89,102	1.03
DEPT. SUBTOTAL	92,392	95,582	97,429	100,892	
31 FINANCIAL SOFTWARE					
5431 SOFTWARE SUPPORT/OFF SITE BACK	15,114	13,600	16,000	16,000	100%
DEPT. SUBTOTAL	15,114	13,600	16,000	16,000	
32 MISCELLANEOUS					
8201 PURCHASE POP-CTHSE POP MACH	684	516	1,200	1,200	100%
8204 R C & D--DUES	500	500	500	500	100%
8205 R C & D--GRANT	3,398	3,398	3,398	3,398	100%
8206 WASTE MANAGEMENT-AGENCY COOP	7,000	7,000	7,000	7,000	100%
8209 VETERANS TRANS SERVICE	2,500	2,500	2,500	2,500	100%
8211 SOIL & WATER CONSERVATION	5,500	6,000	6,000	7,000	117%
8224 HIGHWAY FD-REFUGE REV SHARING	-	0	2,000	0	0%
8231 SCALES MAINT.	1,000	1,000	1,500	1,500	100%
8528 WEST CARROLL - REFUGE REV SHA	-	0	2,000	0	0%
8543 SALES TAX REBATE	0	0	1,000	1,000	100%
DEPT. SUBTOTAL	20,581	20,914	27,098	24,098	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
34 VETERANS ASSISTANCE					
5010 DUES	389				#DIV/0!
5323 PRINTING, SUPPLIES & POSTAGE	1,072				#DIV/0!
9190 VETERAN WAGES (2 PT)	6,572				#DIV/0!
9193 MILEAGE & TRAINING	1,287				#DIV/0!
9198 VETERANS ASSISTANCE	5,530				#DIV/0!
9201 EQUIPMENT	1,340				#DIV/0!
DEPT. SUBTOTAL	16,190	0	0	0	
36 WEBSITE					
8529 COUNTY WEB SITE	0	1,880	2,000	2,000	100%
DEPT. SUBTOTAL	0	1,880	2,000	2,000	100%
37 CAPITAL IMPROVEMENTS					
8520 TRANS TO GIS F44	13,000	13,000	13,000	14,000	108%
SHERIFF VEHICLE	12,578			30,000	
SIDEWALK STEPS			0	10,000	#DIV/0!
SERVER				15,000	
DEPT. SUBTOTAL	25,578	13,000	13,000	69,000	
39 HEALTH INSURANCE					
6024 HEALTH INS EXCISE TAX	115	120	120	120	100%
6025 HEALTH INS ADMINISTRATIVE FEE	-814	3,500	4,000	4,000	100%
6026 SELF-INSURANCE PORTION	23,757	22,000	21,000	22,000	105%
DEPT. SUBTOTAL	23,058	25,620	25,120	26,120	104%
TOTAL GENERAL FUND EXPENSES	3,680,148.44	3,629,161	3,740,911	3,876,232	104%
NET CHANGE IN FUND BALANCE (REV/EXP)	-137,795.35	4,022	-73,221	-73,618	
FUND BALANCE, BEGINNING OF YEAR	1,331,369.49	1,193,574	1,193,574	1,197,596	
FUND BALANCE, END OF YEAR	1,193,574.14	1,197,596	1,120,353	1,123,977	Fund Bal 29.00%

Bridge Aid Fund

13

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2018	Year Ending November 30, 2019	Year Ending November 30, 2019	Year Ending November 30, 2020	Inc./Dec. 2019 to 2020
3001	REAL ESTATE TAX COLLECTION	174,505	178,000	185,000	197,000	0%
3002	MOBILE HOME TAX COLLECTION	93	88	125	125	0%
3027	INTEREST EARNED	1,117	1,560	1,100	500	0%
3144	REVENUE FROM TOWNSHIP WORK	195,099	585,393	2,162,580	2,123,580	0%
3399	FEDERAL GRANTS	0				#DIV/0!
TOTAL REVENUE		370,813	765,041	2,348,805	2,321,205	
5112	REIMBURSEMENTS	449,468	336,468	2,226,580	2,123,580	0%
5114	AID TO TWPS IN BLDING BRIDGES	212,844	160,506	222,000	205,000	0%
8552	CAPITAL OUTLAY		41,000	94,000	20,000	#DIV/0!
TOTAL EXPENSES		662,312	537,974	2,542,580	2,348,580	
NET CHANGE IN FUND BALANCE (REV/EXP)		-291,499	227,067	-193,775	-27,375	
FUND BALANCE, BEGINNING OF YEAR		280,769	-10,730	-10,730	216,337	
FUND BALANCE, END OF YEAR		-10,730.29	216,337	-204,505	188,962	

PROJECT WORKSHEET

FY 2020

	3144 REVENUE	5112 REIMB.	5114 AID TO TWP.	TOTAL PROJ. COST
IDEAL BRIDGE CONSTR ENGR.	700,000	700,000		700,000
IDEAL BRIDGE CONSTR.	894,580	894,580		7,000,000
IDEAL UTILITIES - 2019	100,000	100,000		100,000
CHERRY GROVE - 3311 PILE REPAIR	35,000	35,000	35,000	70,000
ROCK CR-LIMA MIDDLE CR RD BR	264,000	264,000	40,000	304,000
ROCK CR-LIMA OTTER CRE RD BR	40,000	40,000	40,000	80,000
ROAD DIST. - CULVERTS	90,000	90,000	90,000	180,000
TOTAL	2,123,580	2,123,580	205,000	8,434,000
CAPITAL OUTLAY				
CARROLL - CULVERTS			20,000	80,000
		TOTAL	20,000	
TOTAL	2,123,580	2,123,580	225,000	8,514,000

Highway Fund

14

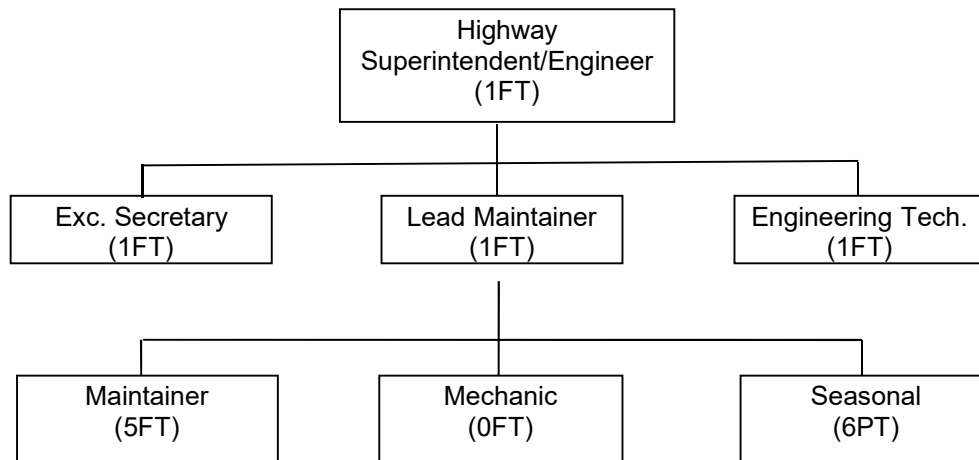
Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3001 REAL ESTATE TAX COLLECTION	349,009	356,000	370,000	393,575	106%
3002 MOBILE HOME TAX COLLECTION	186	175	200	200	100%
3027 INTEREST EARNED	2,843	2,535	1,200	1,500	125%
3099 OTHER INCOME	45,037	12,500	3,000	3,000	100%
3145 FROM CO MOTOR FUEL TAX FUNDS	170,000	170,000	170,000	200,000	118%
3146 FROM TWP MOTOR FUEL TAX FUNDS	177,463	142,675	170,000	200,000	118%
3148 SALE OF MATERIALS & LABOR	226,349	296,275	185,000	200,000	108%
3150 INSURANCE CLAIMS	4,450	296	1,000	1,000	100%
3152 FLOOD CONTROL LAND LEASE	27,931	27,400	24,358	27,931	115%
3155 FROM BRIDGE AID FUNDS	13,500	6,500	55,000	20,480	37%
3160 OVERWEIGHT FINE INCOME		0	400	400	100%
3999 CAPITAL LEASE PROCEEDS			0	87,000	#DIV/0!
TRANSFER FROM F34-SAFETY				1,837	
TOTAL REVENUE	1,016,769	1,014,356	980,158	1,136,923	
5101 MAINTENANCE OF COUNTY HWYS	208,201	198,253	233,500	137,000	59%
5102 EQUIPMENT PURCHASES	180,387	37,235	74,235	218,559	2.94415
5103 HIGHWAY EQUIPMENT MAINT.	107,890	132,000	113,000	113,000	100%
5104 MATERIALS, STORES & SUPPLIES	82,999	99,420	70,000	84,000	120%
5105 GARAGE OPERATION & MAINT.	13,206	13,658	49,000	40,000	82%
5106 ENGINEERING FEES	17,639	5,000	4,800	6,000	125%
5109 ADMINISTRATIVE	5,039	3,800	5,500	6,500	118%
5112 REIMBURSEMENTS	311,111	290,000	160,000	160,000	100%
5253 IT MANAGED SERVICE	0	595		595	#DIV/0!
5312 SALARIES & WAGES--HIGHWAY	231,310	249,250	286,541	280,072	98%
5314 PART-TIME WAGES	3,591	4,000	15,000	15,000	100%
5316 OVERTIME WAGES (FULL-TIME)	14,059	19,000	28,000	25,000	89%
5480 LEAD WORKER REG/OT WAGES	2,086	2,145	2,190	2,256	103%
6020 LIFE INSURANCE	537	505	640	640	100%
6025 HEALTH ADMINISTRATIVE	-35	490	1,500	1,500	100%
6026 SELF-INSURANCE PORTION	3,860	3,500	4,500	4,500	100%
6027 HEALTH/LIFE INSURANCE	47,209	42,180	57,976	59,613	103%
TOTAL EXPENSES	1,229,087	1,101,031	1,106,382	1,154,235	
NET CHANGE IN FUND BALANCE (REV/EXP)	-212,318	-86,675	-126,224	-17,312	
FUND BALANCE, BEGINNING OF YEAR	575,358	363,041	363,041	276,366	
FUND BALANCE, END OF YEAR	363,041	276,366	236,817	259,054	22.44%

HWY. DEPT. CAPITOL PURCHASES

Maintenance of County Highways

		5101	
5102 TANDEM DUMP TRUCK	173,324		
MOTOR GRADER PAYMENT	37,235	SALT, PATCH MIX, AGG.	120,000
LAWN MOWER	8,000	TREE TRIMMING	17,000
	<u>218,559</u>		
		HIGHWAY EQUIP. MAINT.	<u>137,000</u>
5106 SOFTWARE, MEETINGS, ETC.	6,000	5105	
		GAS & ELEC	21000
		REPAIR MTN GAR. ROOF	28000
	<u>6,000</u>	HIGHWAY EQUIP. MAINT.	<u>49,000</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

	0.59				
	Current	2019-20	Current	2019-20	
Position	Hourly Rate	Hourly Rate	Yearly Salary	Yearly Salary	
Executive Secretary	23.61	24.20	49,108.80	50,336.00	102.5%
Engineering Technician - Vacant (Secretary)	12.00	12.59	24,960.00	26,187.20	104.9%
Mechanic	18.63	19.22	38,750.40	39,977.60	103.2%
Maintainer	18.19	18.78	37,835.20	39,062.40	103.2%
Maintainer	20.40	20.99	42,432.00	43,659.20	102.9%
Maintainer	19.50	20.09	40,560.00	41,787.20	103.0%
Maintainer	18.19	18.78	37,835.20	39,062.40	103.2%
			271,481.60	280,072.00	103.2%

Township Motor Fuel Fund

15

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027 INTEREST EARNED	1,339	1,325	500	1,300	260%
3057 STATE OF IL--ALLOTMENTS	662,139	641,783	700,000	1,075,000	154%
3099 OTHER INCOME	25,070	0	0	0	#DIV/0!
3158 IL--NEEDY ASSIST PROGRAM		23,500	23,500	23,500	100%
3370 IL-IL JOBS NOW CAP BILL PROGRA			0		#DIV/0!
TOTAL REVENUE	688,548	666,608	724,000	1,099,800	
5120 MAINT/CONSTRUCTION - ROADS	698,446	650,000	700,000	1,100,000	157%
5332 ENGINEERING	0	28,012	28,000	40,000	143%
TOTAL EXPENSES	698,445	678,012	728,000	1,140,000	
ET CHANGE IN FUND BALANCE (REV/EXP)	-9,897	-11,404	-4,000	-40,200	
FUND BALANCE, BEGINNING OF YEAR	496,656	486,759	486,759	475,355	
FUND BALANCE, END OF YEAR	486,759.02	475,355	482,759	435,155	

PROJECT WORKSHEET

5120 Maintenance of Township Roads	1,100,000
A-1 Seal Coat	
Salt	
Aggregates	
TOTAL	1,100,000

County Motor Fuel Fund

16

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027 INTEREST EARNED	2,997	2,525	2,000	2,000	100%
3057 STATE OF IL--ALLOTMENTS	328,231	338,967	325,000	546,000	168%
3135 ENGINEER SALARY REIMBURSEMENT	50,129	51,633	51,634	53,183	103%
3156 IL-COMP ASSIST PROGRAM	182,591	60,760	60,760	60,760	100%
3370 IL-IL JOBS NOW CAP BILL PROGRA TRANSFER FROM F34-SAFETY			0	1,837	
TOTAL REVENUE	563,948	453,885	439,394	663,779	
5115 SUPERTENDENT SALARY	100,644	103,267	103,267	106,365	103%
5116 TRANS TO F14-COUNTY EQUIP RENTAL	170,000	170,000	170,000	200,000	118%
5117 MAINTENANCE	203,884	160,000	216,000	599,000	277%
5314 LABOR-PART TIME	22,318	30,000	30,000	30,000	100%
TOTAL EXPENSES	496,845	463,267	519,267	935,365	
NET CHANGE IN FUND BALANCE (REV/EXP)	67,103	-9,382	-79,873	-271,586	
FUND BALANCE, BEGINNING OF YEAR	324,642	391,744	391,744	382,362	
FUND BALANCE, END OF YEAR	391,744.23	382,362	311,871	110,776	Fund Bal 12%
Unknown/Last Year					
PROJECT WORKSHEET					
5117 MAINTENANCE, A-1 Seal Coat				482,000	
Pavement Striping				80,000	
Aggr, patch, crack sealant				37,000	
TOTAL				599,000	

TWP Bridge Fund

17

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027	INTEREST EARNED	14	10	10	10	100%
3057	STATE OF IL-ALLOTMENTS	35,885	0		400,000	
3099	OTHER INCOME	5	5	176,000	5	112%
TOTAL REVENUE		35,904	15	176,010	400,015	
5122	REIMB--COUNTY BRIDGE AID	35,885	0	176,000	400,000	227%
TOTAL EXPENSES		35,885	0	176,000	400,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		19	15	10	15	
FUND BALANCE, BEGINNING OF YEAR		4,792	4,811	4,811	4,826	
FUND BALANCE, END OF YEAR		4,811	4,826	4,821	4,841	

Matching Fund

18

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending November 30, 2019	Budget Year Ending November 30, 2020	Percent Inc./Dec. 2019 to 2020
3001 REAL ESTATE TAX COLLECTION	174,505	178,000	185,000	197,000	106%
3002 MOBILE HOME TAX COLLECTION	93	87	100	100	100%
3027 INTEREST EARNED	6,022	8,800	3,000	8,500	283%
3099 OTHER INCOME		0	11,000	0	0%
TOTAL REVENUE	180,619	186,887	199,100	205,600	
5113 TRANSPORTATION--CONSTRUCTION	249,590	107,000	96,000	315,385	329%
5118 PROJECTS TO BE IDENTIFIED	0	0	800,000	700,000	88%
TOTAL EXPENSES	249,590	107,000	896,000	1,015,385	
NET CHANGE IN FUND BALANCE (REV/EXP)	-68,971	79,887	-472,900	-809,785	
FUND BALANCE, BEGINNING OF YEAR	813,094	744,123	550,125	824,010	
FUND BALANCE, END OF YEAR	744,122.81	824,010	77,225	14,225	

PROJECT WORKSHEET

5113 CONSTRUCTION-ROADS

OLD GALENA TRAIL - P.E.	21332
OLD GALENA TRAIL -CONSTRUCTION	22000
OLD GALENA TRAIL - UTILITIES	5000
OLD GALENA TRAIL - C.E.	10000
IDEAL ROAD RECONST. - P.E.	60000
CARROLL CO - SN 008-4211 REPAIR	137,053
COUNTY CULVERTS	60,000
TOTAL	315,385

FICA Fund

19

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3001 REAL ESTATE TAX COLLECTION	246,504	247,000	247,000	247,000	100%
3002 MOBILE HOME TAX COLLECTION	131	130	150	150	100%
3027 INTEREST EARNED	2,545	2,600	1,300	2,500	192%
3136 TRANSFER FROM TASK FORCE F.45	260	0	153	0	0%
3200 TRANSFER FROM 911--REIMB	2,649	2,741	2,741	2,792	102%
3201 TRANSFER FROM COURT AUTO F. 22		0	0	0	
3204 TRANSFER FROM MAINT/CHILD 47/49		430	765	459	60%
TOTAL REVENUE	252,089	252,901	252,109	252,901	
5130 EMPLOYER'S SHARE OF FICA TAXES	222,938	240,000	244,018	236,363	97%
5131 SUPERINTENDENT SHARE TRUST FD	1,157	1,200	1,239	1,238	100%
5133 PROBATION DEPT--DIRECTOR	850	0	1,200	0	0%
5399 TRANSFER TO CO HEALTH FD	14,663	15,262	15,262	15,715	103%
TOTAL EXPENSES	239,608	256,462	261,719	253,316	
NET CHANGE IN FUND BALANCE (REV/EXP)	12,481	-3,561	-9,610	-415	
FUND BALANCE, BEGINNING OF YEAR	356,748	369,228	369,228	365,668	
FUND BALANCE, END OF YEAR	369,228.43	365,668	359,618	365,253	144%
WORKSHEET					
PAYROLL FULL-TIME	2,603,489	2,726,927	2,856,658	2,918,421	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
TOTAL FICA FULL-TIME	199,167	208,610	218,534	223,259	
PAYROLL PART-TIME	158,591	153,202	213,008	171,293	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
TOTAL FICA PART-TIME	12,132	11,720	16,295	13,104	
TOTAL FICA	211,299	220,330	234,829	236,363	

IMRF Fund

20

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3001 REAL ESTATE TAX COLLECTION	449,070	450,000	450,000	418,000	93%
3002 MOBILE HOME TAX COLLECTION	240	300	300	300	100%
3027 INTEREST EARNED	1,460	1,000	600	700	117%
3136 TRANSFER FROM TASK FORCE F.45	576	0	339	0	0%
3200 TRANSFER FROM 911--REIMB	3,922	4,478	4,478	4,563	102%
3201 TRANSFER FROM COURT AUTO F. 22	0	0	0	0	#DIV/0!
3204 TRANSFER FROM MAINT/CHILD 47/49		524	1,222	645	53%
TOTAL REVENUE	455,268	456,302	456,939	424,208	
5128 EMPLOYER'S SHARE OF IMRF FUND	336,807	327,684	327,684	326,171	100%
5129 SUPERINTENDENT SHARE TRUST FD	1,287	1,135	1,135	1,135	100%
5133 PROBATION DEPT--DIRECTOR	951	1,000	1,000	1,000	100%
5399 TRANSFER TO CO HEALTH FD	22,636	24,638	24,638	25,377	103%
5464 VOLUNTARY PAYMENT	50,000	50,000	50,000	50,000	100%
TOTAL EXPENSES	411,681	404,457	404,457	403,683	
NET CHANGE IN FUND BALANCE (REV/EXP)	43,587	51,845	52,482	20,525	
FUND BALANCE, BEGINNING OF YEAR	245,887	289,474	289,474	341,319	
FUND BALANCE, END OF YEAR	289,474.06	341,319	341,956	361,844	Fund Bal 90%
WORKSHEET					
PAYROLL FULL-TIME IMRF	1,856,257	2,003,976	2,122,173	2,162,527	102%
FUNDING RATE	12.22%	12.22%	12.48%	10.75%	
	226,835	244,886	264,847	232,472	
PAYROLL FULL-TIME SLEP	722,077	697,487	717,485	734,894	
FUNDING RATE	12.83%	16.94%	15.79%	12.75%	
	92,643	118,154	113,291	93,699	

Law Library

21

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2018	Year Ending November 30, 2019	Year Ending Appropriation 2019	Year Ending Appropriation 2020	Inc./Dec. 2019 to 2020
3027	INTEREST EARNED	89	50	50	50	100%
3064	CIRCUIT CLERK--LAW LIBRARY FEE	2,220	2,200	2,200	2,250	102%
TOTAL REVENUE		2,309	2,250	2,250	2,300	
5353	BOOKS, PERIODICALS & SUPPLIES	1,884	1,000	3,000	1,500	50%
TOTAL EXPENSES		1,884	1,000	3,000	1,500	
NET CHANGE IN FUND BALANCE (REV/EXP)		425	1,250	-750	800	
FUND BALANCE, BEGINNING OF YEAR		10,955	11,380	11,380	12,630	
FUND BALANCE, END OF YEAR		11,380	12,630	10,630	13,430	

Court Automation

22

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027 INTEREST EARNED	219		100		0%
3186 CIR CLERK--CT AUTOMATION FEES	21,367	26,000	23,000	15,000	65%
TOTAL REVENUE	21,587	26,000	23,100	15,000	
5045 EQUIPMENT	700	500	1,000	2,000	200%
5135 COMPUTER SOFTWARE	400	3,600	5,000	5,000	100%
5140 WAGES			0		#DIV/0!
5351 OPERATING TRANSFER TO FICA			0	0	#DIV/0!
5400 OPERATING TRANSFER TO IMRF			0	0	#DIV/0!
7113 COMPUTER SYSTEM	8,952	10,000	35,000	35,000	100%
TOTAL EXPENSES	10,052	14,100	41,000	42,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	11,535	11,900	-17,900	-27,000	
FUND BALANCE, BEGINNING OF YEAR	18,771	30,305.53	30,306	42,206	
FUND BALANCE, END OF YEAR	30,306	42,206	12,406	15,206	

County Recorder Fund

23

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027 INTEREST EARNED	769	800	500	700	140%
3045 FEES COLLECTED	16,182	1,500	16,000	16,000	100%
3060 ONLINE REVENUES	17,390	17,600	16,000	18,000	113%
3315 COURT SETTLEMENT AWARD					
TOTAL REVENUE	34,340	19,900	32,500	34,700	
5143 TRANSFER TO GEN FD--CLERK SALARY	5,000	5,000	5,000	5,000	100%
5160 EDUCATION	1,352	1,000	1,800	1,800	100%
5181 ONLINE EXPENSES	5,504	5,200	4,600	5,200	113%
5185 EQUIPMENT	9,417	2,000	5,000	5,000	100%
5186 BOOK REPAIR	1,640	0	10,000	10,000	100%
5410 TRANSFER TO GEN FD--REC FEES	14,000	12,000	14,000	12,000	86%
TOTAL EXPENSES	36,913	25,200	40,400	39,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	-2,573	-5,300	-7,900	-4,300	
FUND BALANCE, BEGINNING OF YEAR	95,557	92,984	92,984	87,684	
FUND BALANCE, END OF YEAR	92,983.62	87,684	85,084	83,384	Fund Bal 214%

Non Resident Heir Fund

24

Item					
	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027 INTEREST EARNED	80	60	90	60	67%
3224 FEES--NON-RESIDENT HEIR	67	16,000	500	5,000	1000%
TOTAL REVENUE	147	16,060	590	5,060	
9204 IL--NON-RESIDENT HEIR FUNDS	12,213	0	1,726	17,000	985%
TOTAL EXPENSES	12,213	0	1,726	17,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	-12,066	16,060	-1,136	-11,940	
FUND BALANCE, BEGINNING OF YEAR	13,796	1,730	1,730	17,790	
FUND BALANCE, END OF YEAR	1,729.97	17,790	594	5,850	

Community Mental Health Fund

26

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3001 REAL ESTATE TAX COLLECTION	344,298	355,000	355,000	370,000	104.2%
3002 MOBILE HOME TAX COLLECTION	184	200	200	200	100%
3027 INTEREST EARNED	409	300	80	350	438%
3099 OTHER INCOME					
TOTAL REVENUE	344,891	355,500	355,280	370,550	
5134 TYLERS JUSTICE CTR FOR CHIDREN	11,287	11,445	11,445	11,937	104%
5336 GRANTS-SINNISSIPPI MENTAL HLTH	136,481	136,990	136,990	142,878	104%
5345 CASA	24,831	24,971	24,971	26,044	104%
5346 LUTHERAN SOCIAL SERVICES	14,412	14,567	14,567	15,193	104%
5348 RIVERVIEW & CHOICES	36,985	37,109	37,109	38,704	104%
5352 CONTINGENCY	0	4,378	4,378	4,566	104%
5389 GRANTS-ROLLING HILLS CENTER	121,200	121,728	121,728	126,960	104%
5401 ADMINISTRATIVE/NON-WAGES	2,084	0	0	0	#DIV/0!
8553 SUBSTANCE ABUSE COAL.	305	2046	2046	2,134	104%
SHERIFF'S MENTAL HEALTH EXP.		2046	2046	2,134	1.04298
TOTAL EXPENSES	347,585	355,280	355,280	370,550	104%
NET CHANGE IN FUND BALANCE (REV/EXP)	-2,694	220	0	0	
FUND BALANCE, BEGINNING OF YEAR	5,654	2,960	2,960	3,180	
FUND BALANCE, END OF YEAR	2,959.98	3,180	2,960	3,180	

Animal Control Fund

27

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027 INTEREST EARNED	31	35	50	50	100%
3099 OTHER INCOME	2,006	1,087	1,300	1,300	100%
3120 TAGS & REGISTRATIONS	5,389	6,300	4,500	6,000	133%
TOTAL REVENUE	7,425	7,422	5,850	7,350	
5010 DUES	-	100	85	100	118%
5136 ANIMAL CONTROL--CLAIMS	-	0	300	300	100%
5138 ANIMAL CONTROL--SERVICES	1,200	1,200	1,200	1,200	100%
5357 ANIMAL CONTROL--SUPPLIES	-	250	400	250	63%
5358 ANIMAL CONTROL--EUTH & VETS	381	350	800	800	100%
5361 RABIES ADMINISTRATOR SALARY	2,320	0	0	0	#DIV/0!
5366 IL DEPT OF AGRI-ANNUAL LICENSE	41	26	26	26	100%
5380 CAPITAL EXPENDITURES	26,000	0	0	0	#DIV/0!
5379 REGISTRATION CONTRACT		1,000	2,500	2,500	1
TOTAL EXPENSES	29,942	2,926	5,311	5,176	
NET CHANGE IN FUND BALANCE (REV/EXP)	-22,517	4,496	539	2,174	
FUND BALANCE, BEGINNING OF YEAR	13,864	-8,652	-8,652	-4,156	
FUND BALANCE, END OF YEAR	-8,652	-4,156	-8,113	-1,982	

Electronic Monitoring

28

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027	INTEREST EARNED	38	0	0	0	#DIV/0!
3066	CIRCUIT CLERK--EM FEES	150		0		#DIV/0!
TOTAL REVENUE		<u>188</u>	<u>0</u>	<u>0</u>	<u>0</u>	
MONITORING EXPENSES		1,627	0	0	4,390	#DIV/0!
TOTAL EXPENSES		<u>1,627</u>	<u>0</u>	<u>0</u>	<u>4,390</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		-1,438	0	0	-4,390	
FUND BALANCE, BEGINNING OF YEAR		5,782	4,344	4,344	4,344	
FUND BALANCE, END OF YEAR		<u>4,344.05</u>	<u>4,344</u>	<u>4,344</u>	<u>-46</u>	

Vital Records

29

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027	INTEREST EARNED	197	250	140	250	179%
3179	VITAL RECORDS RECEIPTS	2,875	2,700	2,800	2,200	79%
TOTAL REVENUE		3,072	2,950	2,940	2,450	
5040	EQUIPMENT	900	0	1,500	2,500	167%
5323	PRINTING, SUPPLIES & POSTAGE	2,276	1,100	2,000	1,500	75%
TOTAL EXPENSES		3,176	1,100	3,500	4,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-104	1,850	-560	-1,550	
FUND BALANCE, BEGINNING OF YEAR		28,806	28,702	28,702	30,552	
FUND BALANCE, END OF YEAR		28,702	30,552	28,142	29,002	

Senior Citizen Fund

30

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3001 REAL ESTATE TAX COLLECTION	84,845	87,000	87,000	90,000	103%
3002 MOBILE HOME TAX COLLECTION	45	55	55		0%
3027 INTEREST EARNED	0				
TOTAL REVENUE	84,890	87,055	87,055	90,000	
5359 CC SR CITIZEN SERVICES ORG INC	84,890	87,000	87,000	90,000	103.45%
5362 SENIOR PROGRAMS	0		0		#DIV/0!
TOTAL EXPENSES	84,890	87,000	87,000	90,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	0	55	55	0	
FUND BALANCE, BEGINNING OF YEAR	5,294	0	0	55	
FUND BALANCE, END OF YEAR	5,294	55	55	55	

DUI

31

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027	INTEREST EARNED	56	60	30	60	200%
3164	DUI FEES	4,829	3,100	3,800	3,800	100%
TOTAL REVENUE		<u>4,884</u>	<u>3,160</u>	<u>3,830</u>	<u>3,860</u>	
5338	DUI ENFORCEMENT-- EQUIPMENT	5,595	6,154	6,000	5,000	83%
TOTAL EXPENSES		<u>5,595</u>	<u>6,154</u>	<u>6,000</u>	<u>5,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		-711	-2,994	-2,170	-1,140	
FUND BALANCE, BEGINNING OF YEAR		11,119	10,408	10,408	7,415	
FUND BALANCE, END OF YEAR		<u>10,408.24</u>	<u>7,415</u>	<u>8,238</u>	<u>6,275</u>	

Probation Services Fee

32

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027 INTEREST EARNED	367	400	400	400	100%
3165 CIR CLERK--PROB SERVICE FEES	16,394	15,000	15,000	15,000	100%
3099 OTHER INCOME		230	0	0	#DIV/0!
3323 DRUG TEST FEE	2,586	2,400	1,000	2,000	200%
3324 PROBATION INT/INTRA FEE	-	0	1,000	0	0%
3217 ELECTRONIC HOME MONITORING		1,000	6,000	6,000	100%
				4,390	
TOTAL REVENUE	19,347	19,030	23,400	27,790	
5206 FUTURE EXPENDITURES	3,346	4,000	4,000	4,000	100%
5403 TRANSFER TO F11--PROB SERV	7,000		0	0	#DIV/0!
5411 TRANS TO F11-SHORTFALL REIM	10,500	10,000	10,500	0	0%
7057 MEETING AND TRAINING	340	3,000	3,000	3,000	150%
7069 DRUG TESTING	632	2,000	2,000	3,000	100%
7074 ELECTRONIC HOME MONITORING		1,000	3,000	3,000	100%
TOTAL EXPENSES	21,818	20,000	22,500	13,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	-2,471	-970	900	14,790	
FUND BALANCE, BEGINNING OF YEAR	43,150	40,680	40,680	39,710	
FUND BALANCE, END OF YEAR	40,680	39,710	41,580	54,500	

Liability

34

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3001 REAL ESTATE TAX COLLECTION	136,742	137,000	137,000	150,000	109%
3002 MOBILE HOME TAX COLLECTION	73	100	150	150	100%
3027 INTEREST EARNED	3,477	4,000	1,900	4,000	211%
3512 INSURANCE DAMAGES REIM	7,671	5,000		10,000	
TOTAL REVENUE	147,963	146,100	139,050	164,150	
5012 TRAVEL-CIRMA BOARD MEETINGS	169	200	600	600	100%
5208 SUPERINTENDENT/SCHOOLS TR FD	2,376	2,383	2,383	2,500	105%
5375 PROP., LIABILITY& WORK-COMP INS.	113,034	120,817	130,000	135,000	104%
5376 UNEMPLOYMENT INSURANCE	9,742	4,000	8,000	8,000	100%
5452 TRANSFER TO FUND 11-LITIGATION	10,000	10,000	10,000	10,000	100%
5512 INSURANCE DAMAGES EXPENSE	842	6,000	0	10,000	#DIV/0!
TRANS TO FUND 11-SAFETY PROG.	-	-	-	32,723	
TRANS TO FUND 16-SAFETY PROG.	-	-	-	1,837	
TRANS TO FUND 14-SAFETY PROG.	-	-	-	1,837	
TRANS TO FUND 44-SAFETY PROG.	-	-	-	2,116	
TRANS TO FUND 54-SAFETY PROG.	-	-	-	1,885	
TOTAL EXPENSES	136,163	143,400	150,983	206,497	
NET CHANGE IN FUND BALANCE (REV/EXP)	11,799	2,700	-11,933	-42,347	
FUND BALANCE, BEGINNING OF YEAR	520,784	532,583	532,583	535,283	
FUND BALANCE, END OF YEAR	532,583	535,283	520,650	492,936	Fund Bal 239%

Payroll Escrow

35

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2018	Year Ending November 30, 2019	Year Ending Appropriation 2019	Year Ending Appropriation 2020	Inc./Dec. 2019 to 2020
3027	INTEREST EARNED	0	0	0	0	#DIV/0!
3207	TRANSFER FROM GENERAL FD	0	0	0	0	#DIV/0!
TOTAL REVENUE		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
5510	DISBURSEMENT	0	14,446	14,446	0	0%
TOTAL EXPENSES		<u>0</u>	<u>14,446</u>	<u>14,446</u>	<u>0</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	-14,446	-14,446	0	
FUND BALANCE, BEGINNING OF YEAR		14,446	14,446	14,446	0	
FUND BALANCE, END OF YEAR		<u>14,446</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Payroll

36

Item					Percent Inc./Dec. 2019 to 2020
	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	
3027 INTEREST EARNED	0				#DIV/0!
TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
5510 DISBURSEMENT	0	242			#DIV/0!
TOTAL EXPENSES	<u>0</u>	<u>242</u>	<u>0</u>	<u>0</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)	0	-242	0	0	
FUND BALANCE, BEGINNING OF YEAR	242	242	242	0	
FUND BALANCE, END OF YEAR	<u>242</u>	<u>0</u>	<u>242</u>	<u>0</u>	

Public Safety

37

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027 INTEREST EARNED	723	500	300	600	200%
3036 MISC. INCOME	500				
3166 IL--PUBLIC SAFETY TAX	225,695	220,000	220,000	225,000	102%
TOTAL REVENUE	226,918	220,500	220,300	225,600	
5300 EQUIPMENT					
5303 SQUAD CAR	18,132	19,500	20,000	25,000	125%
5412 TRANSFER TO GENERAL FD	220,000	170,000	220,000	220,000	100%
TOTAL EXPENSES	238,132	189,500	240,000	245,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	-11,214	31,000	-19,700	-19,400	
FUND BALANCE, BEGINNING OF YEAR	75,983	64,769	64,769	95,769	
FUND BALANCE, END OF YEAR	64,768.81	95,769	45,069	76,369	31%

Tax Sale Automation

39

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027	INTEREST EARNED	97	100	80	100	125%
3213	FEES COLLECTED--TAX SALE AUTO	1,800	2,000	1,800	2,000	111%
TOTAL REVENUE		<u>1,897</u>	<u>2,100</u>	<u>1,880</u>	<u>2,100</u>	
5200	AUTOMATION EQUIPMENT	0	2,600	5,000	5,000	100%
TOTAL EXPENSES		<u>0</u>	<u>2,600</u>	<u>5,000</u>	<u>5,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		1,897	-500	-3,120	-2,900	
FUND BALANCE, BEGINNING OF YEAR		12,539	14,436	14,436	13,936	
FUND BALANCE, END OF YEAR		<u>14,435.97</u>	<u>13,936</u>	<u>11,316</u>	<u>11,036</u>	

Hotel Motel

40

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3004 5% TAX RECEIPTS	28,355	26,000	30,000	27,000	90%
3027 INTEREST EARNED	282	387	200	300	150%
3099 OTHER INCOME	35	2,000	2,000	2,000	100%
TOTAL REVENUE	28,673	28,387	32,200	29,300	
5151 ADMINISTRATION	841	850	1,000	1,000	100%
5153 TRANSFER TO GEN FD5 % TREA FEE	1,418	1,300	1,500	1,350	90%
5154 TOURISM/PROMOTIONS	12,592	19,400	19,400	19,400	100%
5155 BLACKHAWK WATERWAYS CVB	15,000	15,000	15,000	15,000	100%
TOTAL EXPENSES	29,851	36,550	36,900	36,750	
NET CHANGE IN FUND BALANCE (REV/EXP)	-1,178	-8,163	-4,700	-7,450	
FUND BALANCE, BEGINNING OF YEAR	38,372	37,193	37,193	29,030	
FUND BALANCE, END OF YEAR	37,193	29,030	32,493	21,580	

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027 INTEREST EARNED	707	900	425	600	141%
3182 WIRELESS FEES	313,203	328,000	270,000	325,000	120%
TOTAL REVENUE	313,909	328,900	270,425	325,600	
5144 CAPITAL PROJECTS & EQUIP	74,008	0	60,000	140,000	233%
5191 CONTRACTUAL SERVICES	68,735	70,000	45,000	60,000	133%
5192 EQUIPMENT & REPAIRS	37,500	20,000	90,000	20,000	22%
5193 ADMINISTRATIVE EXPENSES	286	1,000	1,000	1,000	100%
5196 PUBLIC AWARENESS	1,615	1500	1,500	1,500	100%
5197 TRAINING	4,301	3,000	3,000	4,000	133%
5203 TRANSFER TO GN FD-WGE REIM-DIS	34,622	35,825	35,825	36,500	102%
5210 TRANSFER TO SOC SEC REIM DIS	2,649	2,741	2,741	2,792	102%
5253 IT MANAGED SERVICE	0	991		991	#DIV/0!
5323 PRINTING, SUPPLIES & POSTAGE	0	-	500	250	50%
5373 NETWORKING	4,086	6,000	7,500	35,000	4.66667
5377 TRANSFER TO GEN FD-INS-DISPATC	7,235	7,247	7,247	8,516	118%
5378 TRANSFER TO IMRF FD-IMRF-DISP	3,922	4,478	4,478	4,563	102%
TOTAL EXPENSES	238,959	152,782	258,791	315,112	
NET CHANGE IN FUND BALANCE (REV/EXP)	74,951	176,118	11,634	10,488	
FUND BALANCE, BEGINNING OF YEAR	219,708	294,659	294,659	470,777	
FUND BALANCE, END OF YEAR	294,659	470,777	306,293	481,265	

Drug Fines

42

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027	INTEREST EARNED	171	100	100	100	100%
3181	DRUG FINE & FORFEITURE	313	2,000	2,000	2,000	100%
TOTAL REVENUE		484	2,100	2,100	2,100	
5035	EQUIPMENT/TRAINING					
5341	OTHER EXPENDITURES	0	2,500	2,500	2,500	100%
TOTAL EXPENSES		0	2,500	2,500	2,500	
NET CHANGE IN FUND BALANCE (REV/EXP)		484	-400	-400	-400	
FUND BALANCE, BEGINNING OF YEAR		22,566	23,050	23,050	22,650	
FUND BALANCE, END OF YEAR		23,050	22,650	22,650	22,250	

Court Security

43

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027	INTEREST EARNED	296	300	300	300	100%
3036	MISC. INCOME	1,087				
3138	CIR CLERK--COURT SECURITY FEE	22,260	20,000	75,000	20,000	27%
TOTAL REVENUE		23,643	20,300	75,300	20,300	
5130	EMPLOYER'S SHARE OF FICA TAXES	0	0	5,355	0	0%
5300	EQUIPMENT MAINT	5,678	1,500	6,000	1,000	17%
5303	EQUIPMENT	3,413	2,000	4,000	4,000	100%
5305	TRAINING	0	0	500	500	100%
5307	TRAVEL	0	0	500	500	100%
5309	CT SECURITY--WAGES	30,963	30,000	70,000	30,000	43%
TOTAL EXPENSES		40,054	33,500	86,355	36,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-16,411	-13,200	-11,055	-15,700	
FUND BALANCE, BEGINNING OF YEAR		51,069	34,658	34,658	21,458	
FUND BALANCE, END OF YEAR		34,658	21,458	23,603	5,758	
PAYROLL PART-TIME						
CT SECURITY--WAGES (60%)		30,963	30,000	70,000	30,000	

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3019 SALE OF PLATBOOKS	820	450	1,000	1,000	100%
3027 INTEREST EARNED	122	150	150	150	100%
3125 SALE OF GIS MAPS AND DATA	1,702	2,000	3,500	3,500	100%
3139 TRANSFER FROM GIS RESOLUTION	47,000	45,000	45,200	45,000	100%
3317 ASSESSOR/GIS WEBSITE	5,800	3,000	3,500	3,500	100%
3329 TRANS FROM GEN	13,000	13,000	13,000	14,000	108%
TRANSFER FROM F34-SAFETY				2,116	
TOTAL REVENUE	68,444	63,600	66,350	69,266	
5012 TRAVEL	-	0	200	200	100%
5014 EDUCATION	-	0	1,000	1,000	100%
5028 ASSESSOR/GIS WEB	1,444	2,500	2,500	1,600	64%
5253 IT MANAGED SERVICE		396	0	396	#DIV/0!
5314 INTERN	-	0	4,000	2,000	50%
5317 EQUIPMENT	-	1,000	1,000	1,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	643	1,000	1,500	1,500	100%
6020 LIFE INSURANCE	80	80	75	80	1.066667
6027 HEALTH INSURANCE	7,083	7,200	7,247	8,516	118%
9206 GIS TECHNICIAN SALARY	50,076	51,358	51,358	52,899	103%
9207 GIS LEASES & MAINTENANCE	2,900	5,000	5,500	5,500	100%
TOTAL EXPENSES	62,225	68,534	74,380	74,691	
NET CHANGE IN FUND BALANCE (REV/EXP)	6,219	-4,934	-8,030	-5,425	
FUND BALANCE, BEGINNING OF YEAR	34,981	41,200	41,200	36,265	
FUND BALANCE, END OF YEAR	41,199.60	36,265	33,170	30,840	41.29%

*Target for fund balance is 40%

Task Force

45

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2018	Year Ending November 30, 2019	Year Ending Appropriation 2019	Year Ending Appropriation 2020	Inc./Dec. 2019 to 2020
3027	INTEREST EARNED	26		40	0	0%
3400	SEIZURE REVENUE	0	500	5,000	1,000	
	TOTAL REVENUE	26	500	5,040	1,000	
5313	TASK FORCE OFFICER SALARY	-		2,000		0%
5351	TRANSFER--SOCIAL SECURITY FD	260		153	0	0%
5400	TRANSFER TO IMRF FD	576		339	0	0%
6252	K-9 STIPEND	3,152	3,800	3,800	0	0%
6253	K-9 MAINTENANCE	1,506	700	2,000	0	0%
6254	K-9 OVERTIME WAGES	67	0	1,000	0	0%
	TOTAL EXPENSES	5,561	4,500	9,292	0	
	NET CHANGE IN FUND BALANCE (REV/EXP)	-5,535	-4,000	-4,252	1,000	
	FUND BALANCE, BEGINNING OF YEAR	5,212	-323	-323	-4,323	
	FUND BALANCE, END OF YEAR	-323.43	-4,323	-4,575	-3,323	

Rental Housing

46

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027 INTEREST EARNED	0		0		#DIV/0!
3223 RENTAL HOUSING SUPPORT FEES	20,880		24,000		0%
TOTAL REVENUE	20,880	0	24,000	0	
9203 IL--RENTAL HOUSING SUPPORT FEE	20,880		22,200		0%
TOTAL EXPENSES	20,880	0	22,200	0	
NET CHANGE IN FUND BALANCE (REV/EXP)	0	0	1,800	0	
FUND BALANCE, BEGINNING OF YEAR	0	0	0	0	
FUND BALANCE, END OF YEAR	0	0	1,800	0	

Document Storage

47

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027 INTEREST EARNED	111	50	50	60	120%
3167 CIR CLERK--DOC STOR FEES	21,307	27,000	30,000	15,000	50%
TOTAL REVENUE	21,418	27,050	30,050	15,060	
5334 SOFTWARE		500	5,000	5,000	100%
5369 WAGES	450	3,000	3,000	3,000	100%
5395 EQUIPMENT	899	1,912	5,000	5,000	100%
5400 TRAN TO 20-3204 IMRF	-		230	230	100%
5407 TRAN TO 11-3078 WAGES	-		0	0	#DIV/0!
5414 TRAN TO 19-3204 FICA	-		374	374	100%
5441 ARCHIVING-EXPENSE	7,000	0	8,500	8,500	100%
7113 COMPUTER SYSTEM	5,684	2,500	7,000	7,000	100%
TOTAL EXPENSES	14,033	7,912	29,104	29,104	
NET CHANGE IN FUND BALANCE (REV/EXP)	7,385	19,138	946	-14,044	
FUND BALANCE, BEGINNING OF YEAR	7,282	14,667	14,667	33,805	
FUND BALANCE, END OF YEAR	14,667	33,805	15,613	19,761	

Child Support Fee

49

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027 INTEREST EARNED	1,446	400	1,100	400	36%
3140 CHILD SUPPORT FEES	12,174	1,200	15,000	12,000	80%
3163 CHILD SUPPORT ENF GRANT					
3281 CHILD SUPPORT ENF PROG (FED)					
TOTAL REVENUE	13,620	1,600	16,100	12,400	
5317 EQUIPMENT	5,762	5,000	7,400	7,500	101%
5323 PRINTING, SUPPLIES & POSTAGE	1,077	2,500	3,000	3,000	100%
5372 SOFTWARE MAINTENANCE FEE	3,144	4,500	5,000	5,000	100%
5400 TRANSFER TO IMRF FD	0	524	1,222	645	53%
5407 TRANSFER TO GEN FD--CLK WAGES	0	4,376	10,000	6,000	60%
5414 TRANSFER TO SOC SEC--CLERKHIRE	-	430	765	459	60%
5421 CIR CLERK CLERKHIRE--O/T 1.5				1,000	
6063 OVERTIME-1.0				1,000	
7113 COMPUTER SYSTEM	14,706	15,000	19,000	20,000	105%
TOTAL EXPENSES	24,689	32,330	46,387	44,604	#DIV/0!
NET CHANGE IN FUND BALANCE (REV/EXP)	-11,069	-30,730	-30,287	-32,204	
FUND BALANCE, BEGINNING OF YEAR	163,442	152,373.15	152,373	121,643	
FUND BALANCE, END OF YEAR	152,373.15	121,643	122,086	89,439	

Circuit Clerk Fund

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Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2018	Year Ending November 30, 2019	Year Ending Appropriation 2019	Year Ending Appropriation 2020	Inc./Dec. 2019 to 2020
3027	INTERST EARNED	0	30	20	30	150%
3272	MONEY COLLECTED	646,688	650,000	650,000	650,000	100%
TOTAL REVENUE		646,689	650,030	650,020	650,030	
5040	BANK SERVICE CHARGE					#DIV/0!
5465	TRANSFER INT TO GENERAL FUND			0		#DIV/0!
8538	CHECKS WRITTEN	659,291	650,000	650,000	650,000	100%
TOTAL EXPENSES		659,291	650,000	650,000	650,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-12,602.63	30	20	30	
FUND BALANCE, BEGINNING OF YEAR		158,772	146,169	146,169	146,199	
FUND BALANCE, END OF YEAR		146,169.27	146,199	146,189	146,229	

GIS Resolution Fund

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Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027	INTEREST EARNED	201	200	200	200	100%
3133	GIS RESOLUTION FEES	45,582	45,000	45,000	44,000	98%
TOTAL REVENUE		45,783	45,200	45,200	44,200	
5408	TRANSFER TO GIS FUND	47,000	45,000	45,200	45,000	100%
TOTAL EXPENSES		47,000	45,000	45,200	45,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-1,217	200	0	-800	
FUND BALANCE, BEGINNING OF YEAR		10,405	9,189	9,189	9,389	
FUND BALANCE, END OF YEAR		9,188.52	9,389	9,189	8,589	

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027 INTEREST EARNED	9	4	4	4	100%
3169 GRANT MONEY RECEIVED	7,500	15,000	15,000	15,000	100%
TOTAL REVENUE	7,509	15,004	15,004	15,004	
5130 EMPLOYER'S SHARE OF FICA TAXES	0	1,054	1,054	1,054	100%
5386 VCVA- FUND--WAGES	5,939	13,946	13,946	13,946	100%
5415 BALANCE DUE GRANT AGENCY					
TOTAL EXPENSES	5,939	15,000	15,000	15,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	1,570	4	4	4	
FUND BALANCE, BEGINNING OF YEAR	985	2,555	2,555	2,559	
FUND BALANCE, END OF YEAR	2,554.96	2,559	2,559	2,563	

Health Department

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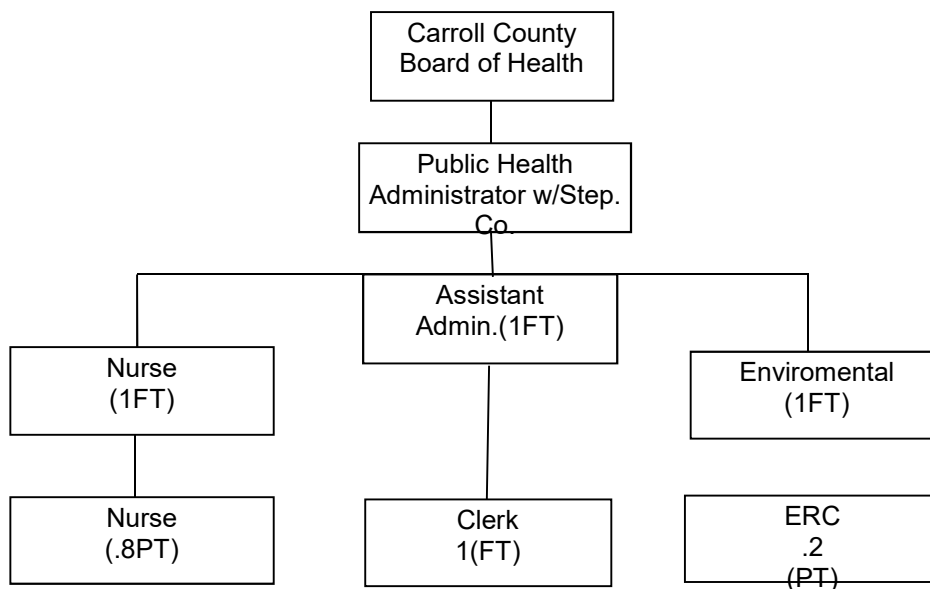
Item	Actual Year Ended 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3001 REAL ESTATE TAX COLLECTION	9,981	9,981	10,000	11,000	110%
3002 MOBILE HOME TAX COLLECTION	5	5	100	100	100%
3027 INTEREST EARNED	2,634	3,675	2,000	3,000	150%
3099 OTHER INCOME	13,392	10,000	14,000	5,000	36%
3127 BIOTRRORISM GRANT	21,513	32,355	32,355	32,355	100%
3129 LOCAL HEALTH PROJECT GRANT	64,340	64,340	64,340	64,340	100%
3134 FCM CONTRACT	20,237	44,800	35,640	43,440	122%
3142 EH FEES	32,122	33,000	35,000	41,750	119%
3189 WIC GRANT	41,261	45,000	47,379	45,000	95%
3211 TRANSFER FROM SOCIAL SEC.	14,663	14,663	15,262	15,715	103%
3212 TRANSFER FROM IMRF FUND	22,636	22,636	24,638	25,377	103%
3226 TOBACCO GRANT	15,776	17,000	20,714	20,000	97%
3227 OTHER FEES	48,281	54,500	57,400	61,200	107%
3232 MOSQUITO PREVENTION GRANT	6,616	13,158	13,158	15,370	117%
3255 CHILDHOOD LEAD POISON GRANT	9300	12,000	16,500	12,300	75%
3313 ESDA TRANSFER	0	0	0	0	#DIV/0!
3327 RENTAL INCOME	9,800	0	14,700	0	0%
3363 FEDERAL GRANTS	0	0	0	0	#DIV/0!
3365 EBOLA	3,672	0	0	0	#DIV/0!
TRANSFER FROMF34-SAFETY				1,885	#DIV/0!
TOTAL REVENUE	336,229	377,113	403,186	397,832	
5003 REPAIRS & MAINT. BUILDING	6,048	3,700	7,500	11,500	153%
5004 UTILITIES	3,869	4,754	6,000	5,000	83%
5012 TRAVEL	3,880	2,000	4,600	4,400	96%
5075 OTHER SALARIES	187,289	187,289	197,422	203,345	103%
5085 TELEPHONE	4,731	4,252	5,303	5,000	94%
5095 TRAINING	243	600	1,900	1,000	53%
5128 EMPLOYER'S SHARE OF IMRF FUND	23,518	24,638	24,638	25,377	103%
5130 EMPLOYER'S SHARE OF FICA TAX	15,031	15,262	15,262	15,715	103%
5253 IT MANAGED SERVICE	-	2,134	0	2,134	#DIV/0!
5322 REPAIRS	89	500	3,000	3,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	10,029	13,000	13,000	13,000	100%
5335 EQUIPMENT	2,855	3,000	6,100	68,500	1123%
5344 CONTRACTUAL	45,763	44,840	44,840	42,800	95%
5382 MANAGEMENT CONTRACT	18,884	23,340	23,340	23,340	100%
5396 MEDICAL SUPPLIES & COMMODITIES	18,064	20,000	32,600	25,000	77%
5397 STATE IMMUNIZATION	2,067	0	0	0	#DIV/0!
5437 PART-TIME JANITOR	2,080	2,080	2,080	2,080	100%
5458 RENT	600	600	600	600	100%
6020 LIFE INSURANCE	308	319		319	#DIV/0!
6025 HEALTH INSURANCE-ADMINISTRATIVE	(56)	288	1,000	336	34%
6026 SELF-INSURANCE PORTION	2,384	2,236	1,000	1,000	100%
6027 HEALTH INSURANCE	28,331	28,988	28,988	34,065	118%
COLON SCREENING GRANT	-	500	2,000	1,000	50%
7112 PROPERTY TAX	-	0	1,000	1,000	100%
TOTAL EXPENSES	376,008	384,320	422,173	489,510	
NET CHANGE IN FUND BALANCE (REV/EXP)	-39,778	-7,207	-18,987	-91,678	
FUND BALANCE, BEGINNING OF YEAR	386,764	346,986	346,986	339,780	
FUND BALANCE, END OF YEAR	346,986.14	339,780	327,999	248,101	50.68%

*Target for fund balance is 40%

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

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

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



ADJUSTED MID-YEAR

	2018-19	2019-20	
RN (.8FTE no ins)	\$33,596.58	\$34,604.48	103.00%
RN (FTE)	\$43,752.79	\$45,065.37	103.00%
EH Associate (FTE)	\$45,315.96	\$46,675.44	103.00%
Assistant Administrator (FTE)	\$45,741.55	\$47,113.80	103.00%
Clerk (FTE)	\$23,865.16	\$24,581.11	103.00%
Seasonal	\$5,150.00	\$5,304.50	103.00%
	<u>\$197,422.04</u>	<u>\$203,344.70</u>	103.00%

Grants

55

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2018	Year Ending November 30, 2019	Year Ending Appropriation 2019	Year Ending Appropriation 2020	Inc./Dec. 2019 to 2020
3027	INTEREST EARNED	93	100	55	80	145%
3234	EOC EQUIPMENT GRANT	5,428				
3261	DEATH CERT FOR CORONER	4,972	4412			#DIV/0!
3326	ALL GRANTS	0		300,000	300,000	100%
3350	708 GRANT BENEFIT TICKET SALE	7,280			8,000	
3551	708 GRANT BENEFIT DONATIONS	6,747			7,000	
3256	CO CLERK DEATH CERT		625			
3287	HEMP GRANT		7,485			
	SHERIFF EQUIP GRANT		55,220			
	MOTOR VOTER REGISTRATION				4,000	
	GIS/911 INTERN				5,000	
TOTAL REVENUE		24,520	67,842	300,055	324,080	
5434	EOC EQUIPMENT GRANT EXP	5,428				
5442	CO CLERK DEATH CERT		1,120			
5446	CORONER DEATH CERT	3,875				
5502	HEMP GRANT		2,607			
5507	ALL GRANTS	0		300,000	300,000	
5552	SHERIFF EQUIP GRANT EXP		55,220			
5650	708 BENEFIT GRANT EXPENSES	6,807			7,000	#DIV/0!
5651	708 BENEFIT GRANT TO AGENCIES	7,219			8,000	
	MOTOR VOTER REGISTRATION				4,000	
	GIS/911 INTERN				5,000	
TOTAL EXPENSES		23,330	58,947	300,000	324,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		1,190	8,895	55	80	
FUND BALANCE, BEGINNING OF YEAR		11,034	12,224	12,224	21,119	
FUND BALANCE, END OF YEAR		12,224	21,119	12,279	21,199	

Pet Population Control

56

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027 INTEREST EARNED	90	115	45	85	189%
3121 IL STATE PET POPULATION FEES	2,408	2,577	2,400	2,500	104%
TOTAL REVENUE	2,498	2,692	2,445	2,585	
5503 SPAY & NEUTERING	3,231	3,000	5,000	5,000	100%
TOTAL EXPENSES	3,231	3,000	5,000	5,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	-734	-308	-2,555	-2,415	
FUND BALANCE, BEGINNING OF YEAR	11,795	11,062	11,062	10,754	
FUND BALANCE, END OF YEAR	11,062	10,754	8,507	8,339	

Circuit Clerk Operations and Admin.

57

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027	INTEREST EARNED	5	20	2	2	100%
3247	CIR CLERK--OPERATION ADD-ONS	1,359	2,500	1,500	1,800	120%
TOTAL REVENUE		<u>1,364</u>	<u>2,520</u>	<u>1,502</u>	<u>1,802</u>	
5323	PRINTING, SUPPLIES & POSTAGE	253	500	1,000	1,000	100%
7113	COMPUTERS	5,638	3,000	6,000	6,000	100%
TOTAL EXPENSES		<u>5,891</u>	<u>3,500</u>	<u>7,000</u>	<u>7,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		-4,527	-980	-5,498	-5,198	
FUND BALANCE, BEGINNING OF YEAR		13,401	8,874	8,874	7,894	
FUND BALANCE, END OF YEAR		<u>8,873.50</u>	<u>7,894</u>	<u>3,376</u>	<u>2,696</u>	

Squad Car Acquisition and Maint.

58

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027	INTEREST EARNED	52	60	20	60	300%
3249	SQUAD CAR MAINTENANCE	1,180	1,800	1,800	1,800	100%
TOTAL REVENUE		<u>1,232</u>	<u>1,860</u>	<u>1,820</u>	<u>1,860</u>	
5435	TRANSFER TO GENERAL FUND	0	0	3,000	5,000	167%
9210	SQUAD CAR MAINTENANCE					
TOTAL EXPENSES		<u>0</u>	<u>0</u>	<u>3,000</u>	<u>5,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		1,232	1,860	-1,180	-3,140	
FUND BALANCE, BEGINNING OF YEAR		6,281	7,513	7,513	9,373	
FUND BALANCE, END OF YEAR		<u>7,513.16</u>	<u>9,373</u>	<u>6,333</u>	<u>6,233</u>	

Victims Impact

59

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027	INTEREST EARNED	39	40	15	40	267%
3251	VICTIMS IMPACT FEES	360	260	500	500	100%
TOTAL REVENUE		399	300	515	540	
5014	EDUCATION	0	600	600	1,000	167%
TOTAL EXPENSES		0	600	600	1,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		399	-300	-85	-460	
FUND BALANCE, BEGINNING OF YEAR		4,906	5,305	5,305	5,005	
FUND BALANCE, END OF YEAR		5,305	5,005	5,220	4,545	

Historical Society

60

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3001	REAL ESTATE TAX COLLECTION	6,212	6,200	6,200	6,200	100%
3002	MOBILE HOME TAX COLLECTION	3		0		#DIV/0!
TOTAL REVENUE		6,215	6,200	6,200	6,200	
5500	DISTRIBUTION	6,215	6,200	6,200	6,200	100%
TOTAL EXPENSES		6,215	6,200	6,200	6,200	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	0	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		6,200	6,200	6,200	6,200	
FUND BALANCE, END OF YEAR		6,200	6,200	6,200	6,200	

Extension

61

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3001	REAL ESTATE TAX COLLECTION	74,864	75,000	75,000	75,000	100%
3002	MOBILE HOME TAX COLLECTION	40				#DIV/0!
TOTAL REVENUE		<u>74,904</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	
5500	TAX BUYER REIMBURSEMENT	74,904	75,000	75,000	75,000	100%
TOTAL EXPENSES		<u>74,904</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	0	0	0	
FUND BALANCE, BEGINNING OF YEAR		75,000	75,000	75,000	75,000	
FUND BALANCE, END OF YEAR		<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	

Tax Redemption Fund

62

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2018	Year Ending November 30, 2019	Year Ending Appropriation 2019	Year Ending Appropriation 2020	Inc./Dec. 2019 to 2020
3027	INTEREST EARNED					#DIV/0!
3264	REDEMPTION INCOME	324,612	300,000	320,000	300,000	94%
TOTAL REVENUE		324,612	300,000	320,000	300,000	
5435	TRAN TO 11-3283 GEN FD-INT					
8531	TAX BUYER REIMBURSEMENT	322,735	291,100	300,000	290,000	97%
8541	REDEMPTION FILING FEES	3,604	8,800	8,000	8,000	100%
8544	OVERPAYMENTS/REIMBURSE	104	185	250	185	74%
TOTAL EXPENSES		326,443	300,085	308,250	298,185	
NET CHANGE IN FUND BALANCE (REV/EXP)		-1,830	-85	11,750	1,815	
FUND BALANCE, BEGINNING OF YEAR		629	-1,201	-1,201	-1,286	
FUND BALANCE, END OF YEAR		-1,201	-1,286	10,549	529	

Death and Fetal Death Fees

63

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027	INTEREST EARNED					#DIV/0!
3265	DEATH FEES	3,908	2,800	5,000	3,000	60%
TOTAL REVENUE		3,908	2,800	5,000	3,000	
5435	TRAN TO 11-3284 GEN FD-INT					
8532	FEES DISBURSEMENT	4,164	2,850	5,000	3,000	60%
TOTAL EXPENSES		4,164	2,850	5,000	3,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-256	-50	0	0	
FUND BALANCE, BEGINNING OF YEAR		572	316	316	266	
FUND BALANCE, END OF YEAR		316	266	316	266	

Clerk and Records Fees

64

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2018	Year Ending November 30, 2019	Year Ending Appropriation 2019	Year Ending Appropriation 2020	Inc./Dec. 2019 to 2020
3027	INTEREST EARNED					#DIV/0!
3266	RECORDER FEES(COUNTER SALES)	22,406	28,000	26,000	28,000	108%
3291	RECORDING DEPOSITS	67,896	60,000	70,000	60,000	86%
3292	DEED STAMPS	63,504	90,000	113,000	90,000	80%
3293	RHSP	20,682	20,000	21,000	20,000	95%
3294	GIS RESOLUTION FEES	47,600	44,000	45,000	44,000	98%
3295	RECORDING AUTOMATION FEES	16,197	15,000	16,500	15,000	91%
3296	VITALS	7,761	7,000	8,000	7,000	88%
3297	VITAL RESOLUTION FEES	2,735	2,200	2,800	2,200	79%
3298	DOMESTIC VIOLENCE FEES	565	600	300	600	200%
3299	MISC FEES	2,085	2,000	2,500	2,000	80%
TOTAL REVENUE		251,431	268,800	305,100	268,800	
5041	DEED STAMP EXP	66,896	60,000	68,000	60,000	88%
5266	TRANS GEN FUND--COUNTER SALES	21,595	28,000	28,000	28,000	100%
5291	TRANS GEN FUND--RECORDING DEP	67,429	60,000	70,000	60,000	0.85714
5292	TRANS GEN FUND--DEED STAMPS	29,878	30,000	35,000	30,000	86%
5293	RHSP	20,880	20,000	21,000	20,000	95%
5294	TRANS TO GIS RESOLUTION	45,582	44,000	45,000	44,000	98%
5295	RECORDING AUTOMATION	16,182	15,000	16,500	15,000	91%
5296	TRANS GEN FUND--VITALS	8,353	7,000	8,000	7,000	88%
5297	TRANS TO VITAL RESOLUTION	2,875	2,200	2,800	2,200	79%
5298	DOMESTIC VIOLENCE	405	600	300	600	200%
5299	TRANS GEN FUND--MISC FEES	2,116	2,000	0	0	#DIV/0!
5435	TRAN TO 11-3285 GEN FD-INT	0	0	0	0	#DIV/0!
TOTAL EXPENSES		282,189	268,800	294,600	266,800	
NET CHANGE IN FUND BALANCE (REV/EXP)		-30,758	0	10,500	2,000	
FUND BALANCE, BEGINNING OF YEAR		42,158	11,399	11,399	11,399	
FUND BALANCE, END OF YEAR		11,399	11,399	21,899	13,399	Fund Bal 5%

Sheriff's Fee

66

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027	INTEREST EARNED	-	0	5	5	100%
3268	SHERIFF'S FEES	43,662	34,000	36,000	36,000	100%
TOTAL REVENUE		43,662	34,000	36,005	36,005	
8534	FEES TO GENERAL FUND	42,121	35,000	35,000	35,000	100%
TOTAL EXPENSES		42,121	35,000	35,000	35,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		1,541	-1,000	1,005	1,005	
FUND BALANCE, BEGINNING OF YEAR		3,327	4,868	4,868	3,868	
FUND BALANCE, END OF YEAR		4,868	3,868	5,873	4,873	

Prisoner Commissary

67

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027	INTEREST EARNED					#DIV/0!
3269	MONEY RECEIVED	16,070	16,000	22,000	18,000	82%
TOTAL REVENUE		<u>16,070</u>	<u>16,000</u>	<u>22,000</u>	<u>18,000</u>	
8535	COMMISSARY EXPENSES	15,112	13,000	22,000	18,000	82%
TOTAL EXPENSES		<u>15,112</u>	<u>13,000</u>	<u>22,000</u>	<u>18,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		958	3,000	0	0	
FUND BALANCE, BEGINNING OF YEAR		7,999	8,957	8,957	11,957	
FUND BALANCE, END OF YEAR		<u>8,957</u>	<u>11,957</u>	<u>8,957</u>	<u>11,957</u>	

Sheriff Trust Account

68

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027	INTEREST EARNED	4	15	2	15	750%
3270	SHERIFF SALE AND BOND FEE	27,902	55,000	30,000	35,000	117%
TOTAL REVENUE		<u>27,906</u>	<u>55,015</u>	<u>30,002</u>	<u>35,015</u>	
8536	SALE AND BOND DISBURESMENT	17,301	67,000	30,000	35,000	117%
TOTAL EXPENSES		<u>17,301</u>	<u>67,000</u>	<u>30,000</u>	<u>35,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		10,605	-11,985	2	15	
FUND BALANCE, BEGINNING OF YEAR		5,764	16,368	16,368	4,383	
FUND BALANCE, END OF YEAR		<u>16,368</u>	<u>4,383</u>	<u>16,370</u>	<u>4,398</u>	

Trustee

69

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3271	TRUSTEE PROPERTIES SALE	7,358		0		#DIV/0!
TOTAL REVENUE		<u>7,358</u>	<u>0</u>	<u>0</u>	<u>0</u>	
8537	TAX SALE DISBURSEMENTS	8,058		0		#DIV/0!
TOTAL EXPENSES		<u>8,058</u>	<u>0</u>	<u>0</u>	<u>0</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		-700	0	0	0	
FUND BALANCE, BEGINNING OF YEAR		0	-700	-700	-700	
FUND BALANCE, END OF YEAR		<u>-700</u>	<u>-700</u>	<u>-700</u>	<u>-700</u>	

Probation Restitution

70

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027	INTEREST EARNED			0		#DIV/0!
3273	RESTITUTION FEE	0		0		#DIV/0!
TOTAL REVENUE		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
8539	RESTITUTION DISBURSEMENT	0	372	372		0%
TOTAL EXPENSES		<u>0</u>	<u>372</u>	<u>372</u>	<u>0</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	-372	-372	0	
FUND BALANCE, BEGINNING OF YEAR		372	372	372	0	
FUND BALANCE, END OF YEAR		<u>372</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Marriage Fund

71

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027	INTEREST EARNED					#DIV/0!
3274	MARRIAGE FUND INCOME	120		200		0%
TOTAL REVENUE		<u>120</u>	<u>0</u>	<u>200</u>	<u>0</u>	
8540	MARRIAGE FUND DISBURSEMENT	0		200		0%
TOTAL EXPENSES		<u>0</u>	<u>0</u>	<u>200</u>	<u>0</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		120	0	0	0	
FUND BALANCE, BEGINNING OF YEAR		1,459	1,579	1,579	1,579	
FUND BALANCE, END OF YEAR		<u>1,579</u>	<u>1,579</u>	<u>1,579</u>	<u>1,579</u>	

Coroner Fees

72

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027	INTEREST EARNED	177	100	100	100	100%
3140	CORONER FEES	2,825	3,000	4,000	3,500	88%
TOTAL REVENUE		3,002	3,100	4,100	3,600	
5510	DISBURSEMENTS	0	2,000	2,000	2,000	100%
TOTAL EXPENSES		0	2,000	2,000	2,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		3,002	1,100	2,100	1,600	
FUND BALANCE, BEGINNING OF YEAR		21,519	24,521	24,521	25,621	
FUND BALANCE, END OF YEAR		24,521	25,621	26,621	27,221	

K-9

73

Item		Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027	INTEREST EARNED	1		1		0%
3330	K-9 RECIEPTS	200		500		
3325	GRANT REIMBURSEMENTS			0		#DIV/0!
TOTAL REVENUE		201	0	501	0	
5510	K-9 EXPENSE	-		600		0%
TOTAL EXPENSES		0	0	600	0	
NET CHANGE IN FUND BALANCE (REV/EXP)		201	0	-99	0	
FUND BALANCE, BEGINNING OF YEAR		2,154	2,355	2,355	2,355	
FUND BALANCE, END OF YEAR		2,355	2,355	2,256	2,355	

Transportation Grant

74

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending Appropriation 2019	Budget Year Ending Appropriation 2020	Percent Inc./Dec. 2019 to 2020
3027 INTEREST EARNED					#DIV/0!
3310 PUBLIC TRANS. GRANT	186,604	200,000		255,000	#DIV/0!
3340 FEDERAL PUB. TRANS GRA.	50,581	55,000	315,000	70,000	22%
TOTAL REVENUE	237,185	255,000	315,000	325,000	
5510 DISBURSMENTS	237,185	255,000	315,000	325,000	103%
TOTAL EXPENSES	237,185	255,000	315,000	325,000	
CHANGE IN FUND BALANCE (REV/EXP)	0	0	0	0	
FUND BALANCE, BEGINNING OF YEAR	0	0	0	0	
FUND BALANCE, END OF YEAR	0	0	0	0	

Failure To Appear

75

Item	Actual		Estimated		Budget		Percent Inc./Dec. 2019 to 2020
	Year Ended November 30, 2018	Year Ending November 30, 2019	Year Ending November 30, 2019	Year Ending November 30, 2019	Year Ending November 30, 2020	Year Ending November 30, 2020	
3027 INTEREST EARNED	69			50			#DIV/0!
3320 FAILURE TO APPEAR FEES	2,487			2,000			#DIV/0!
TOTAL REVENUE	2,556	-	2,050	-			
5506 DISBURSMENTS	-	-	-	-			0
TOTAL EXPENSES	-	-	-	-			
IET CHANGE IN FUND BALANCE (REV/EXP)	2,556	0	2,050	0			
FUND BALANCE, BEGINNING OF YEAR	7,770	10,326	10,326	10,326	10,326		
FUND BALANCE, END OF YEAR	10,326	10,326	12,376	10,326			

SEX OFFENDER REGISTRY FUND

76

Item	Actual		Estimated		Budget		Percent Inc./Dec. 2019 to 2020
	Year Ended November 30, 2018	Year Ending November 30, 2019	Year Ending November 30, 2019	Year Ending November 30, 2020	Year Ending November 30, 2020		
3027 INTEREST EARNED	0		1				#DIV/0!
3196 SEX OFFENDER REGISTRY	1,715		1,500				#DIV/0!
TOTAL REVENUE	1,715	-	1,501	-			
8538 CHECKS WRITTEN	1,170		2,000				#DIV/0!
TOTAL EXPENSES	1,170	-	2,000	-			
IET CHANGE IN FUND BALANCE (REV/EXP)	545	0	-499	0			
FUND BALANCE, BEGINNING OF YEAR	2,523	3,068	3,068	3,068			
FUND BALANCE, END OF YEAR	3,068	3,068	2,569	3,068			

Veterans Assistance Commission

77

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending November 30, 2019	Budget Year Ending November 30, 2020	Percent Inc./Dec. 2019 to 2020
3001 REAL ESTATE TAX COLLECTION	44,800	44,773	44,800	44,800	100%
	44,800	44,773	44,800	44,800	100%
TOTAL REVENUE					
5506 DISBURSMENTS	14,933	30,494	44,773	44,518	99%
TOTAL EXPENSES	14,933	30,494	44,773	44,518	99%
NET CHANGE IN FUND BALANCE (REV/EXP)	29,867	14,279	27	282	
FUND BALANCE, BEGINNING OF YEAR	-	29,867	29,867	44,146	
FUND BALANCE, END OF YEAR	29,867	44,146	29,894	44,428	

<u>WORKSHEET</u>	Budget 2019	Budget 2020			
DUES	1,606.00	1,645.00	102.4%		
PRINTING, SUPPLIES & POSTAGE	1,000.00	1,200.00	120.0%		
VETERAN WAGES (2 PT)	19,960.73	19,976.25	100.1%		
MILEAGE & TRAINING	1,966.12	2,516.12	128.0%		
VETERANS ASSISTANCE	16,500.00	8,500.00	51.5%		
TRANSPORTATION ASSISTANCE	2,000.00	7,000.00	350.0%		
EQUIPMENT	500.00	500.00	100.0%		
EQUIPMENT MAINTENANCE	240.00	240.00	100.0%		
ADMINISTRATIVE	1,000.00	2,940.94	294.1%		
SUBTOTAL	-	-	44,772.85	44,518.31	99.43%

States Attorney Records Automation

80

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending November 30, 2019	Budget Year Ending November 30, 2020	Percent Inc./Dec. 2019 to 2020
3027 INTEREST EARNED	-	-	-	1.00	#DIV/0!
##### FEES				1.00	
	-	-	-	2.00	#DIV/0!
TOTAL REVENUE					
##### DISBURSMENTS	-	-	-	1.00	#DIV/0!
TOTAL EXPENSES	-	-	-	1.00	#DIV/0!
NET CHANGE IN FUND BALANCE (REV/EXP)	-	-	-	1.00	
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-	
FUND BALANCE, END OF YEAR	-	-	-	1.00	

Public Defender Records Automation

81

Item	Actual				Percent Inc./Dec. 2019 to 2020
	Year Ended November 30, 2018	Year Ending November 30, 2019	Year Ending November 30, 2019	Year Ending November 30, 2020	
3027 INTEREST EARNED				1	#DIV/0!
3801 FEES				1	
	-	-	-	2	#DIV/0!
TOTAL REVENUE					
5521 DISBURSMENTS				1	#DIV/0!
TOTAL EXPENSES	-	-	-	1	#DIV/0!
NET CHANGE IN FUND BALANCE (REV/EXP)	-	0	0	1	
FUND BALANCE, BEGINNING OF YEAR	-	0	0	0	
FUND BALANCE, END OF YEAR	-	0	0	1	

Law Enforcement Operations

82

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending November 30, 2019	Budget Year Ending November 30, 2020	Percent Inc./Dec. 2019 to 2020
3027 INTEREST EARNED				1	#DIV/0!
3802 FEES		1,500		5,000	
	-	1,500	-	5,001	#DIV/0!
TOTAL REVENUE					
5522 DISBURSMENTS				1	#DIV/0!
TOTAL EXPENSES	-	-	-	1	#DIV/0!
NET CHANGE IN FUND BALANCE (REV/EXP)	-	1,500	0	5,000	
FUND BALANCE, BEGINNING OF YEAR	-	0	0	1,500	
FUND BALANCE, END OF YEAR	-	1,500	0	6,500	

Probation Court Fee

83

Item	Actual Year Ended November 30, 2018	Estimated Year Ending November 30, 2019	Budget Year Ending November 30, 2019	Budget Year Ending November 30, 2020	Percent Inc./Dec. 2019 to 2020
3027 INTEREST EARNED				1	#DIV/0!
3803 Fees		20		1	
	-	20	-	2	#DIV/0!
TOTAL REVENUE					
5523 DISBURSMENTS				1	#DIV/0!
TOTAL EXPENSES	-	-	-	1	#DIV/0!
NET CHANGE IN FUND BALANCE (REV/EXP)	-	20	0	1	
FUND BALANCE, BEGINNING OF YEAR	-	0	0	20	
FUND BALANCE, END OF YEAR	-	20	0	21	

ADOPTION OF THE COMBINED BUDGET AND APPROPRIATIONS ORDINANCE

Section Three: Partial Invalidity

That if any section, subdivision or sentence or word of this Ordinance is for any reason held void or invalid or to be unconstitutional, such decision shall not effect the validity of the remaining portions of this Ordinance.

Section Four:

That this Ordinance shall be in full force and affect from and after its passage as provided by law.

Passed and approved by the County Board of the County of Carroll, this 16th day of November 21, A.D., 2019.

Ayes: _____

Nays: _____

Absent: _____

Chair, County Board

County Board Member

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., 2019 and ending on the 30th day of November, A.D., 2020.

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., 2019 and ending on the 30th day of November, A.D., 2020.

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

General County:

Corporate	1,056,000
Liability Insurance (including Unemployment Ins.)	150,000
Agriculture Co-op Extension	75,000
Historical Society	6,200
County Highway	393,575
Matching	197,000
County Bridge	197,000
Community Mental Health	370,000
County Health	11,000
Illinois Municipal Retirement	418,000
Federal Social Security	247,000
Senior Citizens	90,000
Veterans Assistance Commission	44,800
Total	<u>3,255,575</u>

Ayes: _____

Nays: _____

Absent: _____

Adopted and passed the foregoing tax levies by a roll call vote of the County Board of Carroll County, Illinois, on November 21, 2020.

Chairman of the Board

Carroll County Levy Sources by Statute

Bridge (Joint Expense)

605 ILCS 5/5-602

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

Corporate (General

55 ILCS 5/5-1024

0.27% for counties 15,001 to 79,999

Illinois Municipal Retirement Fund

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

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

Senior Citizens Social Services

55 ILCS 5/5-1034

0.025% - Authorized by referendum.

Social Security

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

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

Tort Judgments and Liability Insurance

745 ILCS 10/9-107

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

Mentally Retarded and Developmentally Disabled Persons - Care and Treatment

55 ILCS 105/1, 105/2

0.10% - Subject to backdoor referendum

Highway

605 ILCS 5/5-601

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

Health or Multiple County Health Department

55 ILCS 5/5-25003

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

Federal Aid Highway Matching Tax

605 ILCS 5/5-603

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

Extension Education

505 ILCS 45/8

0.05% - Authorized by referendum.

Historical Museum

55 ILCS 5/6-23001

0.002% - May be increased to 0.004% by referendum.

	MAX LEVY	2019 Estimated Levy	2019 Estimated Rate	2018 Levy	2018 Rate	2017 Levy	2017 Rate	2016 Levy	2016 Rate	2015 Levy	2015 Rate	2014 Levy	2014 Rate
General	1,035,653	1,056,000	0.27530	990,000	0.27887	950,000	0.27536	940,000	0.27633	940,000	0.27633	905,000	0.27508
Liability Insurance		150,000	0.03911	137,000	0.03859	137,000	0.03971	137,000	0.04027	167,000	0.04909	140,000	0.04255
Agri. Co-op Ext.	115,073	75,000	0.01955	75,000	0.02113	75,000	0.02174	75,000	0.02205	75,000	0.02205	75,000	0.02280
Historical Society	7,672	6,200	0.00162	6,200	0.00175	6,200	0.00180	6,200	0.00182	6,200	0.00182	6,200	0.00188
Highway	383,575	393,575	0.10261	370,000	0.10423	365,000	0.10580	355,000	0.10436	370,000	0.10877	350,000	0.10638
Matching	191,788	197,000	0.05136	185,000	0.05211	180,000	0.05217	175,000	0.05144	175,000	0.05144	170,000	0.05167
Bridge	191,788	197,000	0.05136	185,000	0.05211	180,000	0.05217	175,000	0.05144	175,000	0.05144	170,000	0.05167
Mental Health	383,575	370,000	0.09646	355,000	0.10000	345,000	0.10000	340,000	0.09995	339,000	0.09965	329,000	0.10000
County Health	287,681	11,000	0.00287	10,000	0.00282	10,000	0.00290	10,000	0.00294	10,000	0.00294	10,000	0.00304
IMRF		418,000	0.10897	450,000	0.12676	450,000	0.13043	430,000	0.12641	370,000	0.10877	370,000	0.11246
Social Security		247,000	0.06439	247,000	0.06958	247,000	0.07159	247,000	0.07261	247,000	0.07261	234,000	0.07112
Senior Citizens	95,894	90,000	0.02346	87,000	0.02451	85,000	0.02464	85,000	0.02499	83,000	0.02440	81,250	0.02470
VAC	115,073	44,800	0.01168	44,800	0.01262	44,800	0.01299						
Total		3,255,575	0.848745	3,142,000	0.885077	3,075,000	0.89130	2,975,200	0.87461	2,957,200	0.86932	2,840,450	0.86336
		103.61%		102.18%		103.35%		100.61%		104.11%		99%	
		383,575,000		355,000,000		345,000,000		340,175,000		340,175,000		329,000,000	

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

Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Total Levy	2,956,778	2,988,457	2,819,712	2,815,114	2,864,700	2,840,450	2,957,200	2,975,200	3,075,000	3,142,000	
%Inc./Dec.	4.92%	1.07%	-5.65%	-0.16%	1.76%	-0.85%	4.11%	0.61%	3.35%	2.18%	
Total Rate	0.80357	0.84625	0.90240	0.89369	0.89521875	0.863358663	0.869317263	0.874608657	0.891304348	0.8850770	
EAV	367,955,010	353,141,114	312,467,465	315,000,000	320,000,000	329,000,000	340,175,000	340,175,000	345,000,000	355,000,000	

Health Insurance

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

Health Insurance Premium Information

				New Rates	
6027 General Fund	265,198	262,314	256,759	301,665	117%
6027 Highway	47,209	42,180	57,976	59,613	103%
6027 Health Department	34,065	28,988	28,988	34,065	118%
	346,471	333,482	343,723	395,342	115%

Reimbursement

Blue Cross	Base	2018-2019 Per Emp./Mon.	Premium Over Base	Employee 20%	Employer 80%	Employer Per Emp./Year
	338.75	802.41	463.66	92.73	370.93	8,516.14
120%		670.21			709.68	

Elected Officials Salary Comparison History for Carroll County

Year	S.O.A.*		County Clerk		Treasurer		Circuit Clerk		Coroner		Sheriff		County Board**		States Attorney***	
2002	35,000		35,000		35,000		35,000		13,000		44,265		50		107,000	
2003	40,000	114.29%	40,000	114.29%	40,000	114.29%	35,000	100.00%	13,000	100.00%	44,265	100.00%	50	100.00%	107,000	100.00%
2004	40,000	100.00%	40,000	100.00%	40,000	100.00%	35,000	100.00%	13,000	100.00%	45,265	102.26%	50	100.00%	107,000	100.00%
2005	40,000	100.00%	40,000	100.00%	40,000	100.00%	40,000	114.29%	13,000	100.00%	46,265	102.21%	50	100.00%	109,645	102.47%
2006	40,000	100.00%	40,000	100.00%	40,000	100.00%	40,000	100.00%	13,000	100.00%	47,265	102.16%	50	100.00%	112,057	102.20%
2007	41,400	103.50%	41,400	103.50%	41,400	103.50%	40,000	100.00%	13,000	100.00%	48,915	103.49%	50	100.00%	120,037	107.12%
2008	42,800	103.38%	42,800	103.38%	42,800	103.38%	40,000	100.00%	13,000	100.00%	50,565	103.37%	50	100.00%	120,037	100.00%
2009	44,200	103.27%	44,200	103.27%	44,200	103.27%	44,200	110.50%	14,000	107.69%	52,215	103.26%	50	100.00%	124,238	103.50%
2010	45,600	103.17%	45,600	103.17%	45,600	103.17%	45,600	103.17%	14,000	100.00%	53,865	103.16%	50	100.00%	128,959	103.80%
2011	46,970	103.00%	46,700	102.41%	46,700	102.41%	46,700	102.41%	14,500	103.57%	55,000	102.11%	50	100.00%	128,959	100.00%
2012	47,800	101.77%	47,800	102.36%	47,800	102.36%	49,500	106.00%	14,500	100.00%	56,200	102.18%	50	100.00%	128,959	100.00%
2013	48,900	102.30%	48,900	102.30%	48,900	102.30%	49,500	100.00%	15,000	103.45%	57,400	102.14%	55	110.00%	128,959	100.00%
2014	50,000	102.25%	50,000	102.25%	50,000	102.25%	50,000	101.01%	15,500	103.33%	58,600	102.09%	55	100.00%	128,959	100.00%
2015	51,500	103.00%	51,500	103.00%	51,500	103.00%	51,500	103.00%	16,000	103.23%	60,358	103.00%	55	100.00%	128,959	100.00%
2016	53,045	103.00%	53,045	103.00%	53,045	103.00%	53,045	103.00%	16,500	103.13%	62,169	103.00%	55	100.00%	128,959	100.00%
2017	54,636	103.00%	54,636	103.00%	54,636	103.00%	54,636	103.00%	17,000	103.03%	64,034	103.00%	55	100.00%	128,959	100.00%
2018	56,275	103.00%	56,275	103.00%	56,275	103.00%	56,275	103.00%	17,500	102.94%	65,955	103.00%	55	100.00%	128,959	100.00%
2019	57,963	103.00%	57,963	103.00%	57,963	103.00%	57,963	103.00%	18,000	102.86%	67,934	103.00%	55	100.00%	131,796	102.20%
2020			59,702	103.00%	59,702	103.00%			18,500	102.78%	69,972	103.00%	55	100.00%		
2021			61,493	103.00%	61,493	1.029999					72,071	103.00%				
2022			63,338	103.00%	63,338	103.00%					74,233	103.00%				

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

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

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

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

Carroll County Board Budget Policies

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

Accounting/Auditing

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

Appropriation

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

Balanced Budget

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

Budgets may be amended by either:

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

Capital Budget - Short Term

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

Capital Budget - Long Term

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

Compensated Absences

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

Contingency Fund

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

Depreciation

The County does not budget for depreciation expense.

EEO-Affirmative Action

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

Elected Officials and Appointed Boards

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

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

Elected Officials' Salaries

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

Employee Wage & Compensation System

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

Encumbrance

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

Fund Balance

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

Fixed Assets

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

Fiscal Year

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

Grants

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

Internal Control

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

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

Investment

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

Position Reclassifications

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

Purchasing

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

Revenues/Expenses

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

Salaries and Fringe Benefits

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

Capital Projects and Purchases

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

User Fees

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

**Carroll County Budget Process
2019-20**

The Carroll County budget process is a year long event with the results of the final 2018-19 County budget. The process will seek involvement from the County Board, Department leaders and public. To accomplish the best possible budget to serve the needs of the County's residents, a look at both the long range big picture and individual line items will take place over the course of the year to guide the Board to the final budget to be implemented for the following fiscal year.

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

1. Department Participation and Budget Preparation
2. Review and Public Discussion
3. County Board Review and Approval

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

Target Date	Responsibility	Task
Step 1 Department Participation in Budget Preparation		
7/3/19	Adm	Issue budget request worksheets to department heads, etc.
8/7/19	Dept. Heads	Return budget request worksheets to Administrator
8/8/19	Treasurer/Adm	August revenues and expenses with budget to actual and general ledger to Administrator
Target Date	Responsibility	Task
Step 2 Review and Public Discussion		
8/18/19	Adm/Board	First Review of Budget by Board. Discussion of Budget set times with Departments for questions during next months meeting and set goals if needed
9/5/19 9/19/19 10/3/19	Board/Adm/Dept's	Additional meetings to go over budget and make changes and recommendations. Discuss and/or set tax rates.
10/9/19	Adm	Prepare final budget and send to Board
10/17/19	Board/Adm	Review final draft and make any last changes before public display.

Step 3 County Board Review and Approval

10/17/19	Adm	Deliver tentative budget document to County Clerk for public display (at least 15 days prior to November County Board meeting)
10/25/19	County Clerk	Notify paper of 105% notice (if necessary) (between 7 and 14 days prior to budget hearing)
11/21/19	County Board	Review, revise and act on the Budget and Levy Ordinance
No later then 12/27/2019	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.