



**Combined Budget and Appropriation Ordinance and Tax Levy
for the year ending November 30, 2023
Approved November 17, 2022**

County Board

Kevin Reibel, Chair (District 1)
Joseph Payette, Vice-Chair (District 3)

Paul Hartman (District 1)
Mike Yuswak (District 1)
Robert Hartman (District 2)
Ron Preston (District 2)

Gary Imel (District 2)
Barbara Anderson (District 3)
Keith Vandermyde (District 3)

Elected Officials

Amy Buss, Clerk and Recorder
Diane Powers, Treasurer
Ryan Kloepping, Sheriff
Matthew Jones, Coroner
Aaron Kaney, 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

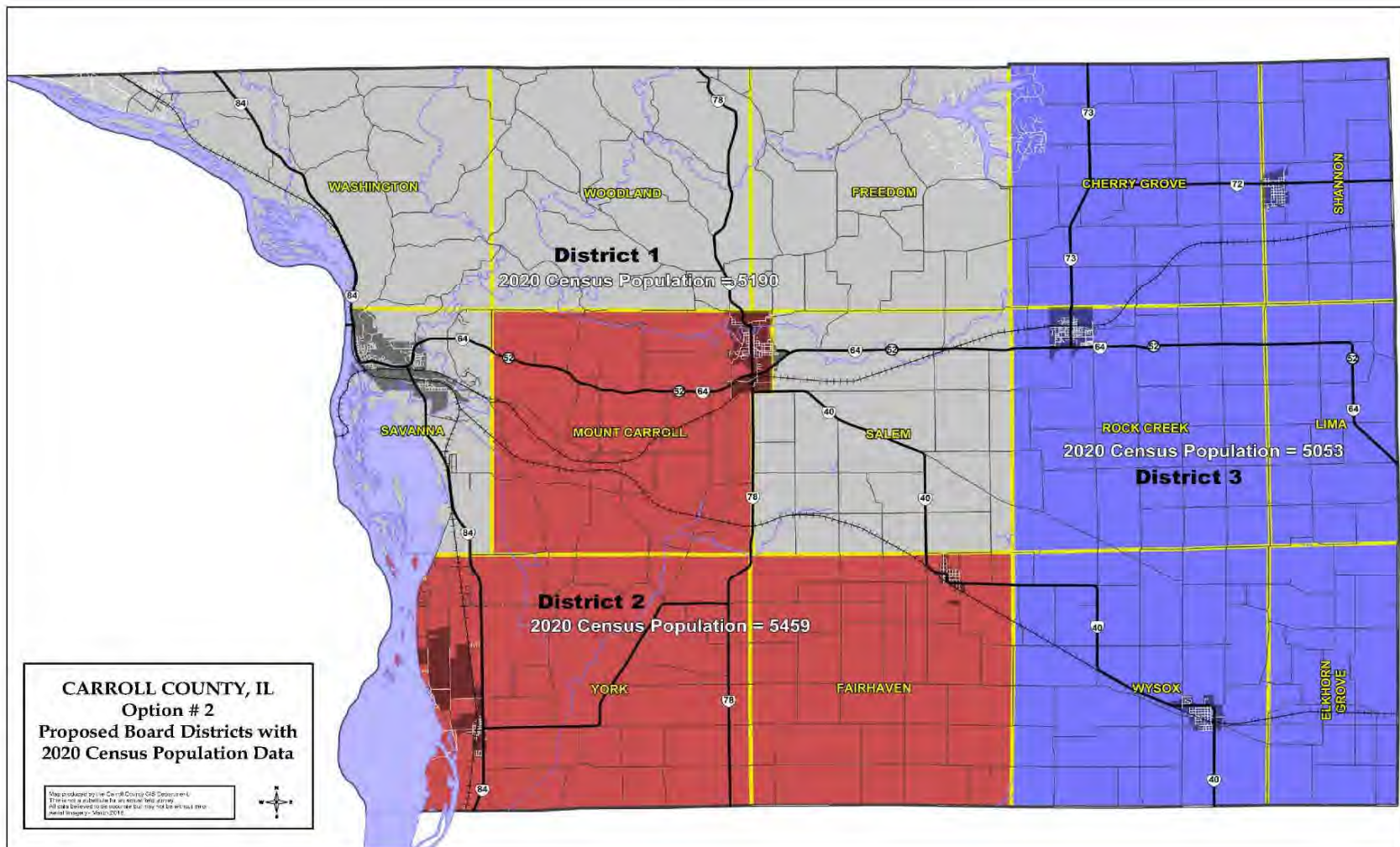


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Introduction

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 Resolution. 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, 2022 to November 30, 2023.

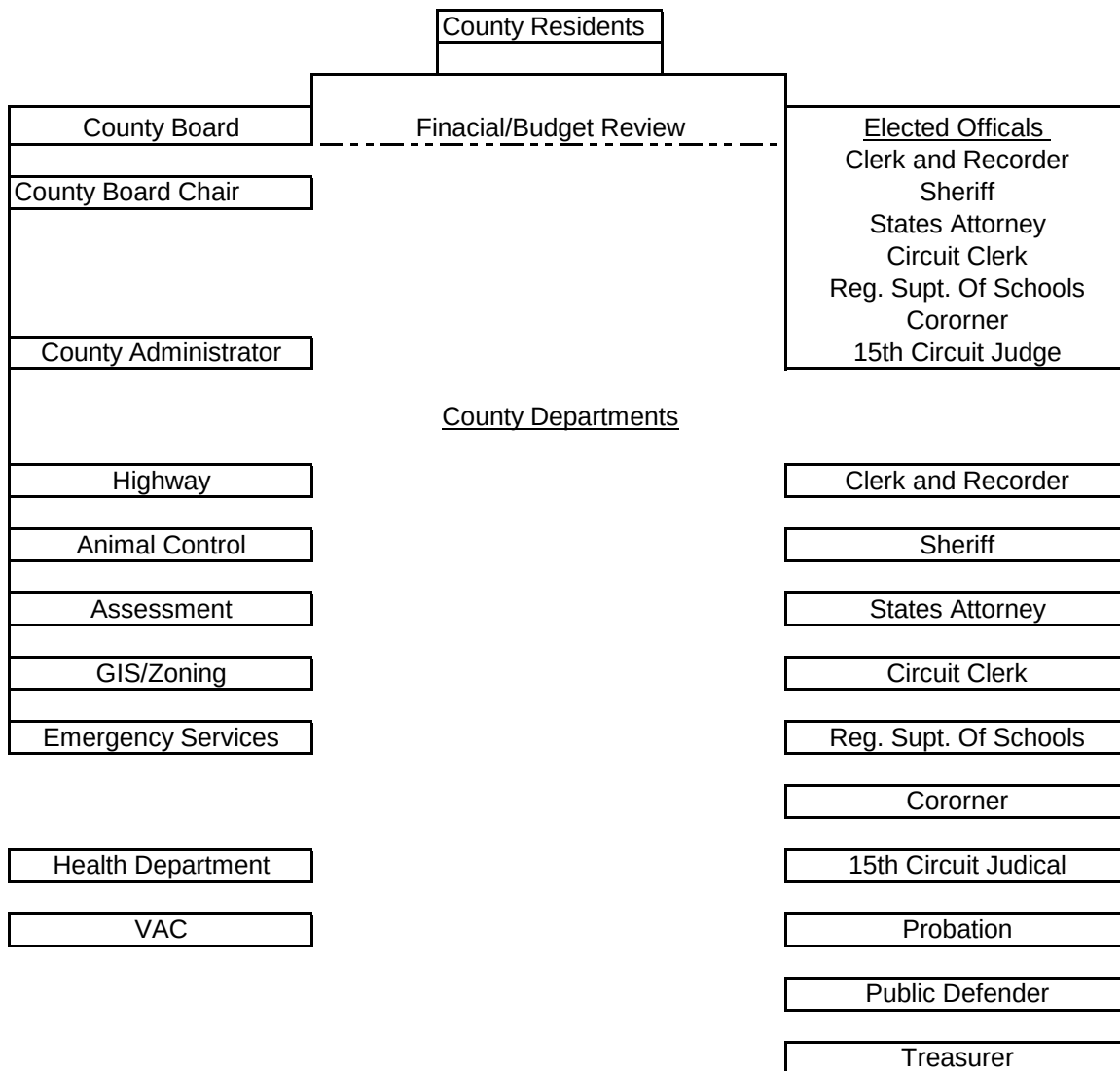
Combined Budget and Appropriations Ordinance

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 98. 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 99. 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 2022 Tax levy resolution as presented will not exceed this threshold.

County Organizational Chart



Combined Budget and Appropriation Ordinance

Section One: Appropriations

Be it ordained by the County Board of Carroll County, Illinois, that there shall be and there is hereby appropriated the following amounts from taxes and other funds received into said County Treasury for the purposes herein specified for the fiscal year December 1, 2022, through November 30, 2023.

Fund	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Appropriation 2022	Appropriation 2023	Percent Inc./Dec. 2022 to 2023
11 General County	3,786,941	4,115,108	4,385,159	5,119,400	117%
13 Bridge Aid	1,260,408	540,600	1,628,809	2,017,310	124%
14 County Highway	1,248,883	1,230,996	1,263,047	1,190,407	94%
15 Township Motor Fuel	1,431,121	1,445,701	2,335,800	1,873,709	80%
16 County Motor Fuel	713,945	829,355	802,443	1,238,477	154%
17 TWP County Bridge	333,983	141,627	504,000	54,443	11%
18 Matching	56,488	193,985	1,590,000	1,856,890	117%
19 Social Security	234,572	280,453	297,826	309,664	104%
20 Illinois Municipal Retirement	393,289	381,963	405,842	431,653	106%
21 Law Library	77	2,000	2,000	2,000	100%
22 Court Automation	6,891	1,000	42,000	42,000	100%
23 County Recorder's Automation	87,155	48,100	74,000	74,500	101%
24 Non Resident Heir	24023	2667.23	10000	24,601	246%
26 Community Mental Health	373,310	390,250	390,250	405,250	104%
27 Animal Control	4,455	6,495	5,176	9,552	185%
29 Vital Records Automation	11,721	11,000	14,000	11,800	84%
30 Senior Citizens Fund	94,980	98,000	98,000	104,000	106%
31 DUI Enforcement Equipment	4,000	5,000	5,000	2,000	40%
32 Probation Service Fee	4,231	15,000	25,000	40,030	160%
34 Liability Insurance	215,940	221,778	235,293	220,432	94%
37 Public Safety Tax	215,120	215,000	215,000	257,000	120%
39 Tax Sale Automation	757	1,500	2,500	2,500	100%
40 Tourism Promotion (Hotel Motel)	26,481	27,750	36,550	52,750	144%
41 911 Fund	268,151	526,638	526,638	540,278	103%
42 Drug Fines	0	950	6000	6,000	100%
43 Court Security Fee	59,780	63,500	62,000	64,000	103%
44 Geographic Information Systems	90,301	79,801	88,402	83,033	94%
45 States Attorney Task Force	0	0	0	0	#DIV/0!
46 Rental Housing	31230	24000	25000	25,000	100%
47 Document Storage Fee	11,037	10,000	29,104	30,305	104%
49 Maint. and Child Support Collection	12,058	20,447	48,947	48,933	100%
50 Circuit Clerk	682,257	550,000	600,000	550,000	92%
52 GIS Resolution Fee	45,000	55,000	55,000	60,000	109%
53 States Attorney VOCA	14,723	15,000	15,000	16,999	113%
54 County Health	633,406	584,208	830,474	579,181	70%
55 Grants Fund	45,764	597	514,023	915,167	178%
56 Pet Population Control	4,784	6,044	5,000	5,000	100%
57 Circuit Clerk Operation and Adm.	1	4,700	7,000	7,000	100%
58 Squad Car Acq. And Maint.	2,000	2,000	2,000	0	0%

59 Victims Impact	0	0	3,000	2,000	67%
60 County Historical Society	6,217	6,200	6,200	6,200	100%
61 County Agricultural Extension Service	74,984	75,000	75,000	75,000	100%
62 Tax Redemption	374,763	308,100	300,000	257,100	86%
63 Death & Fetal Death Fees	4,260	6,000	5,000	5,000	100%
64 Clerk and Records Fee	406,834	361,300	390,100	360,300	92%
66 Sheriff's Fees	51,954	38,000	32,000	40,000	125%
67 Prisoner Commissary	43,395	29,000	32,000	40,000	125%
68 Sheriff Trust Account	26,181	24,000	25,000	26,000	104%
69 Trustee	15,822	5,000	5,000	8,500	170%
71 Marriage	334	330	0	300	#DIV/0!
72 Coroners Fees	0	0	2,000	2,000	100%
73 K-9 Fund	1,007	2,000	2,500	3,000	120%
74 Transportation Grant	470,888	559,311	400,000	1,000,000	250%
75 Failure to Appear	0	7,000	7,000	2,000	29%
76 Sex Offender Registry	1,170	2,050	2,000	2,000	100%
77 Veterans Assistance Commission	45,578	45,800	45,800	45,800	100%
81 Public Defender Records Automation	0	0	1,000	1,000	100%
82 Law Enforcement Operations	2,847	20,000	30,000	20,000	67%
83 Probation Court Fee	0	1,500	1,500	1,500	100%
84 Coronavirus Relief Fund	62,160	571,937	2,678,579	2,117,178	79%
85 Capital Projects	0	0	0	400,000	#DIV/0!
86 Opioid Settlement	0	0	0	10,000	#DIV/0!
	14,017,655	14,210,741	21,225,962	22,686,142	

Less Interfund Transfers Out

11 General County	115,000	50,000	50,000	423,696	847%
19 Social Security	15,715	19,173	19,173	18,391	96%
20 Illinois Municipal Retirement	28,066	30,823	30,823	29,580	96%
23 County Recorder's Automation	49,270	8,000	22,000	8,000	36%
32 Probation Service Fee	1,015	0	0	7,030	#DIV/0!
34 Liability Fund	17,211	10,000	10,000	55,363	554%
37 Public Safety Tax	190,000	190,000	190,000	210,000	111%
40 Tourism Promotion (Hotel Motel)	2,280	2,250	1,050	2,250	214%
41 911 Fund	8,667	117,638	117,638	132,278	112%
45 States Attorney Task Force	0	0	0	0	#DIV/0!
49 Maint. and Child Support Collection	1,307	947	947	933	99%
50 Circuit Clerk	0	0	0	0	#DIV/0!
52 GIS Resolution Fee	45,000	55,000	55,000	60,000	109%
57 Circuit Clk. Oper. & Admin.	0	4,100	6,000	0	0%
58 Squad Car Acquisition and Maint.	2,000	2,000	2,000	0	0%
64 Clerk and Recorder Fees	285,279	219,700	236,800	218,000	92%
Transfers Out	760,810	709,631	741,431	1,165,522	

Net appropriations **13,256,845** **13,501,110** **20,484,530** **21,520,620**

Adoption of the Combined Budget and Appropriation Ordinance is a combination of the Appropriations and Budget contained within pages 8 to 98 of this document. The signature page is located on page 98.

Section Two: Budget By Funds

General Fund Description and Summary

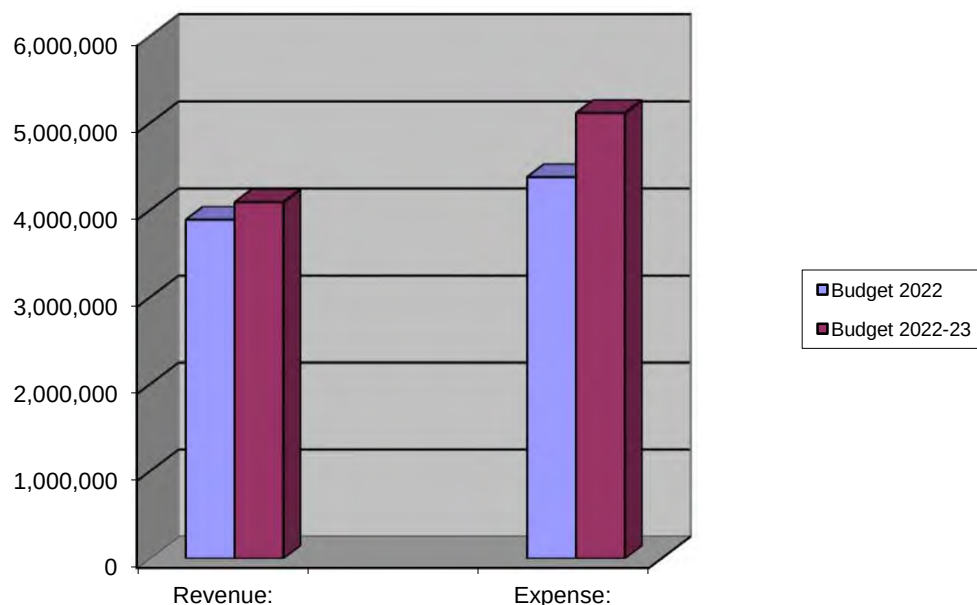
The General Fund accounts for several County Departments and services provided by the County. Operational funds, in full or in part, for the County Clerk and Recorder, Treasurer, Administration, County Board, Zoning, Supervisor of Assessments, Sheriff, Circuit Clerk, Animal Control, Coroner, Judicial, Probation, Public Defender, States Attorney, Emergency Services, 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 showing signs of improving. The general fund is able to maintain a fund balance of just above the 20 to 30 percent recommended by the auditors.

Summary for Budget Year Ending November 30, 2023:

	<u>Budget 2022</u>	<u>Budget 2022-23</u>
Revenue:	3,895,134	4,095,466
Expense:	4,385,159	5,119,400

General Fund Budget Comparison



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

	Budget 2022	Budget 2023
Courthouse	34,990	36,362
Assessment	164,124	163,552
Treasurer	139,648	129,492
Clerk and Recorder	175,684	188,500
Coroner	19,627	20,215
Animal Control	38,908	41,044
Sheriff	1,259,452	1,356,666
Emergency Services	37,592	39,095
Public Defender	69,031	71,792
Probation	196,233	201,751
States Attorney	238,936	246,931
Circuit Clerk	148,202	156,131
Administrator	97,528	101,429
	<u>2,619,954</u>	<u>2,752,960</u>

Percent Salary Increase General Fund Non-Union and Un-Negotiated Union 4.00%
--

Salaries 2021



- 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, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3001 REAL ESTATE TAX COLLECTION	1,068,512	1,110,000	1,110,000	1,145,000	103%
3002 MOBILE HOME TAX COLLECTION	443	500	700	700	100%
3003 PERSONAL PROPERTY REPLACEMENT	287,051	558,969	142,040	20,000	14%
3005 FEES-TREASURERS	6,900	500	6,500	4,000	62%
STATE-SHERIFF SAL REIM(66.6%)		16,000		77,256	#DIV/0!
3008 STATES ATTORNEY REIMBURSEMENT	124,549	126,570	126,570	126,570	100%
3009 STATE-GRANTS IN AID	199,887	168,446	159,639	159,639	100%
3010 STATE-PROB SALARY SUBSIDY	2,562	0	0	7,030	#DIV/0!
3011 STATE SOA SALARY REIM	28,185	30,747	30,747	31,977	104%
3012 STATE ESDA FUND REIM	20,527	20,000	25,000	25,000	100%
3013 STATE INCOME TAXES	820,181	910,044	650,000	800,000	123%
3014 STATE ELEC JUDGE REIM	6,120	3,835	5,000	5,000	100%
3016 STATES ATTORNEY FEES	7,520	6,000	5,500	5,500	100%
3017 FINES - CIRCUIT CLERK	54,442	50,000	50,000	50,000	100%
3018 PUBLIC DEFENDER INCOME	4,259	3,000	5,500	5,500	100%
3020 COUNTY 1% SALES TAX	269,099	267,224	150,000	180,000	120%
3021 COUNTY .25% SALES TAX	365,574	339,691	295,000	300,000	102%
3027 INTEREST EARNED	1,764	16,454	3,000	4,000	133%
3031 ZONING & PERMIT INCOME	23,355	18,331	13,000	13,000	100%
3032 JUDICIAL FUND - RESOLUTIONS	0	300	300	300	100%
3034 EMPLOYEES INS REIMBURSEMENTS	17,952	16,000	15,000	15,000	100%
3036 MISCELLANEOUS INCOME	2,537	500	2,500	2,500	100%
3037 DELINQUENT TAXES - PENALTIES	60,000	50,000	50,000	50,000	100%
3040 ILEC - WORK RELEASE INCOME	568	200	1,000	1,000	100%
3042 SOA--NOTARY FEES-INCOME	1,850	500	500	500	100%
3043 CABLE TV FRANCHISE FEES	12,569	11,965	12,000	12,000	100%
3044 TRANSFER FROM TOUR5% TREAS FEE	2,280	1,000	1,000	2,250	225%
3046 CORPS OF ENGINEERS--CAUSEWAY	16,792	16,792	16,000	16,000	100%
3052 STATE--LOCAL USE TAX	257,911	218,178	220,000	220,000	100%
3058 TRANSFER FROM PUB SAFETY TAX	190,000	190,000	190,000	210,000	111%
3059 FEES - TRANSFER STATION	10,200	8,200	8,000	8,000	100%
3061 FOREIGN SHERIFF FEES	176	200	200	200	100%
3075 CIR CL--ARRESTEE'S MEDICAL FEE	2,533	1,900	1,900	1,900	100%
3077 MULTI-TOWNSHIP--ASSESSING	43,017	1,897	46,389	0	0%
3078 TRANSFER FROM CHD. SUP. CIR CLK	1,109	800	800	800	100%

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending November 30, 2022	Budget Year Ending November 30, 2023	Percent Inc./Dec. 2022 to 2023
3080 TRANSFER FROM 911 WGE REIM DIS	36,930	85,506	85,506	88,926	104%
3083 MINOR HOUSING	-	150	150	150	100%
3089 CIR CLERK--BLOOD TEST FEE	400	200	200	200	100%
3090 SHERIFF-SS INCENTIVE PAYMENT	200	300	300	300	100%
3091 SHERIFF--HIREBACK	-	100	100	100	100%
3092 TRANSFER FROM 911 INS REIMB	78	14,903	14,903	15,434	104%
3100 TAX SALE INDEMNITY FEES	5,000	2,000	2,000	2,000	100%
3101 MISC CTYS-HOUSING JAIL INMATES		59,950			#DIV/0!
3105 US FISH/WILDLIFE-REFUGE REV SH	3,530	3,500	3,500	3,500	100%
3106 INT FROM CIR CL-DEP TO GEN FD	-	1,133	1,000	1,000	100%
3107 LOCAL SHARE CANNABIS USE	8,605	9,015	4,000	7,000	175%
3215 CIR CLERK--GENERAL FEE-38.675%	1,015	500	1,000	1,000	100%
3216 CIR CLERK-MISC INCOME	21,812	20,755	16,000	17,000	106%
3218 CO CLERK--FEES	178,611	148,247	135,000	140,000	104%
3219 SHERIFF--FEES	21,847	22,410	20,000	21,000	105%
3220 CIRCUIT CLERK--FEES	85,555	84,518	75,000	75,000	100%
3230 COURTHOUSE POP MACHINE INC	389	0	800	0	0%
3240 REIMB--PUBLIC DEFENDER SALARY	43,705	44,000	43,000	45,000	105%
3260 BUSN. EMPL. SKILLS TEAM	1,200	1,200	1,200	1,200	100%
3300 TRAN FROM 34-5216	33,704	35,290	35,290	38,634	109%
3301 TRANSFER FROM F23--CLERK SALARY	5,000	5,000	5,000	24,000	480%
3304 TRANSFER FROM F23 FD--REC FEES	12,000	0	0	0	#DIV/0!
3306 TRANSFER FROM LIABILITY FUND 34	10,000	10,000	10,000	10,000	100%
3317 WEB INC.	7,960	5,000	5,000	5,000	100%
3321 VIDEO GAMING	20,208	21,000	13,000	19,000	146%
3322 WORK COMP REIM	935	7,956	1,200	1,200	100%
3354 LOCAL CARES/CURES ACT REV	256,435	3,590	0	0	#DIV/0!
3372 CIR-CLERK-DRUG ADDICTION S	90	50	200	200	100%
3373 SHERIFF-E-CITATION FEE	8,954	8,000	8,000	8,000	100%
3374 SRO REIM. FROM EASTLAND SCH.	36,368	68,617	70,000	70,000	100%
TOTAL REVENUE	4,710,956	4,827,634	3,895,134	4,095,466	

General Fund EXPENSES

11

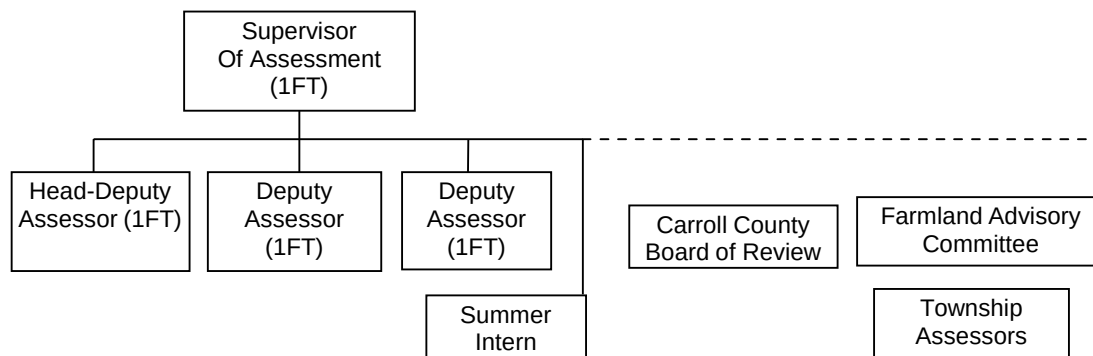
Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
00					
5040 BANK SERVICE CHARGE					
6049 REIMB INSURANCE	1,330				
	<u>1,330</u>	<u>0</u>	<u>0</u>	<u>0</u>	
01 COURTHOUSE UPKEEP					
5002 JANITOR	30,526	34,290	34,290	35,662	104%
5003 REPAIRS & MAINTENANCE	43,642	42,000	41,000	43,000	105%
5004 UTILITIES--ELECTRICITY & WATER	61,842	56,000	50,000	53,000	106%
5005 UTILITIES--TELEPHONE	26,733	30,000	33,000	32,000	97%
5006 UTILITIES--GAS	5,288	8,000	12,000	15,000	125%
5008 CARPETING & COURTYARD	0	1,000	1,000	0	0%
5026 HVAC MAINTENANCE CONTRACT	23,213	23,000	23,000	24,000	104%
5436 COURTHOUSE IMP-COURTYARD IMP.	24,350	29,900	25,000	26,000	104%
5437 PART-TIME JANITOR	11,788	12,200	16,043	16,685	104%
5438 JANITOR OVERTIME	0	700	700	700	100%
5459 COURTHOUSE iFIBER LEASE	6,550	8,200	8,200	8,200	100%
5460 HIGHWAY iFIBER LEASE	1,360	1,400	1,400	1,400	100%
6020 LIFE INSURANCE	0	75	75	75	100%
6027 HEALTH/LIFE INSURANCE		0	0		#DIV/0!
DEPT. SUBTOTAL	<u>235,292</u>	<u>246,765</u>	<u>245,709</u>	<u>255,722</u>	
02 SUPPLIES AND RENTALS					
5319 RENTALS & LEASE	5,241	9,000	9,000	9,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	5,532	8,000	8,000	8,000	100%
5451 DEVENET LEASE	24,510	24,510	24,500	24,510	100%
DEPT. SUBTOTAL	<u>35,283</u>	<u>41,510</u>	<u>41,500</u>	<u>41,510</u>	
03 OFFICE EQUIPMENT AND MAINTENANCE					
5025 OFFICE EQUIPMENT MAINTENANCE	3,857	6,000	6,000	6,000	100%
DEPT. SUBTOTAL	<u>3,857</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	
04 COUNTY BOARD SERVICIES					
5045 EQUIPMENT	318	500	1,000	1,000	100%
5320 PER DIEM ALLOWANCE	11,080	13,000	14,000	14,000	100%
5422 TRAVEL, DUES & SUPPLIES	43	1,500	2,500	5,000	200%
DEPT. SUBTOTAL	<u>11,441</u>	<u>15,000</u>	<u>17,500</u>	<u>20,000</u>	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
05 SUPERVISOR OF ASSESSMENTS					
5009 CLERKHIRE SALARIES	86,531	84,000	86,286	87,560	101%
5010 DUES	325	325	325	325	100%
5012 TRAVEL	10,954	4,500	7,500	7,500	100%
5014 EDUCATION	2,370	1,600	1,600	2,000	125%
5017 INDUSTRIAL APPRAISAL CONTRACT	500	0	1,000	1,000	100%
5018 FARMLAND ADVISORY COM	119	240	250	250	100%
5027 APPRAISAL SOFTWARE	11,700	11,700	11,700	14,375	123%
5028 ASSESSOR/GIS WEB	1,444	1,444	1,500	1,500	100%
5179 CAR PURCHASE & MAINTENANCE	7,000	7,000	7,000	3,000	43%
5253 IT MANAGED SERVICE	1,936	968	968	968	100%
5310 SALARY--SOA	61,771	66,338	66,338	68,992	104%
5314 PART TIME	4,224	125	7,500	3,000	40%
5321 CLERKHIRE--OVERTIME PAY	2,779	4,000	4,000	4,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	12,565	15,000	18,000	18,000	100%
6020 LIFE INSURANCE	306	306	140	300	214%
6027 HEALTH/LIFE INSURANCE	27,523	27,523	29,805	30,867	104%
DEPT. SUBTOTAL	232,047	225,069	243,912	243,638	

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	2022-23 Hourly Rate	Current Yearly Salary	2022-23 Yearly Salary
Deputy Assessor	14.00	14.56	25,480	26,499
Deputy Assessor	14.31	14.88	26,044	27,082
Deputy Assessor	17.95	18.67	32,669	33,979
			84,193	87,560

General Fund EXPENSES

11

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
06	BOARD OF REVIEW					
5012	TRAVEL	56	150	500	500	100%
5014	EDUCATION	0	0	300	300	100%
5311	SALARY--BOARD OF REVIEW	9,000	9,000	9,000	9,000	100%
5323	PRINTING, SUPPLIES & POSTAGE	1,250	1,200	1,300	1,300	100%
	DEPT. SUBTOTAL	10,306	10,350	11,100	11,100	
07	ELECTIONS					
						#DIV/0!
5019	JUDGES	94,290	25,000	25,000	25,000	100%
5020	CLERK'S OFFICE OVERTIME	1,906	3,000	4,000	4,000	100%
5021	MOTOR VOTER REGISTRATION	4,814	0	0	0	#DIV/0!
5022	POLLING PLACE RENTALS	7,000	6,000	6,000	6,000	100%
5182	SOFTWARE LEASE ELECTIONS	17,761	75,000	76,500	76,500	100%
5024	ELECTION PUBLICATIONS		19,000	15,000	15,000	100%
5323	SUPPLIES		5,200	4,500	4,500	100%
	DEPT. SUBTOTAL	125,771	133,200	131,000	131,000	
08	BONDS - COUNTY OFFICERS					
5328	BONDS FOR COUNTY OFFICERS	39	500	1,200	1,200	100%
	DEPT. SUBTOTAL	39	500	1,200	1,200	
09	PERMANENT REGISTRATION					
5329	PERMANENT REGISTRATION	10,500	6,000	6,000	6,000	100%
	DEPT. SUBTOTAL	10,500	6,000	6,000	6,000	
10	ACCOUNTING SERVICE & AUDIT					
5023	ACCOUNTING SERVICE & AUDIT	39,550	40,000	45,775	47,000	103%
	DEPT. SUBTOTAL	39,550	40,000	45,775	47,000	
11	REIMBURSABLE INS - SEE #11-3034					
6049	REIMBURSABLE INS-SEE #11-3034	15,964	17,288	24,000	20,000	83%
	DEPT. SUBTOTAL	15,964	17,288	24,000	20,000	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
12 COUNTY TREASURER					
5009 CLERKHIRE SALARIES	65,633	73,310	73,310	60,501	83%
5010 DUES	150	150	150	150	100%
5012 TRAVEL	-	0	200	500	250%
5014 EDUCATION	-	0	300	300	100%
5253 IT MANAGED SERVICE	2,936	1,500	1,500	2,000	133%
5314 PART TIME	-	8,200	8,000	5,000	63%
5323 PRINTING, SUPPLIES & POSTAGE	18,219	19,000	21,000	22,000	105%
6002 SALARY--TREASURER	61,771	63,338	66,338	68,991	104%
6020 LIFE INSURANCE	211	240	240	240	100%
6027 HEALTH INSURANCE	21,540	22,354	22,354	24,462	109%
DEPT. SUBTOTAL	170,461	188,092	193,392	184,145	

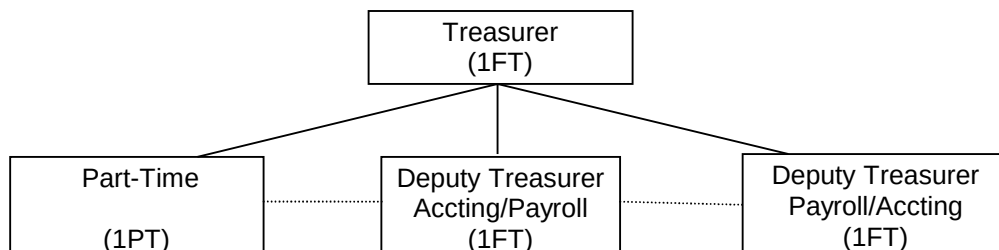
The County Treasurer's Office has the following responsibilities:

- 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	2022-23	Current Yearly Salary	2022-23 Yearly Salary
Deputy Treasurer-Payroll(35 hrs/wk)-Retiring Jan.	25.13	26.13	45,736.60	7,612.00
Deputy Treasurer-Payroll(35 hrs/wk)-new Aug. 22	14.00	14.56	8,000.00	26,499.20
DeputyTreasurer-Accting. New Treas. Dec. 1		14.50	0.00	26,390.00
DeputyTreasurer-Accting-Treasurer as of Dec. 1	15.15	0.00	27,573.00	0.00
			81,309.60	60,501.20

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
13 COUNTY CLERK AND RECORDER					
5009 CLERKHIRE SALARIES	93,818	109,346	109,346	118,509	108%
5253 IT MANAGED SERVICE	3,870	1,935	1,935	2,000	103%
5314 PART TIME- SCANNING				8,000	#DIV/0!
5323 PRINTING, SUPPLIES & POSTAGE	9,210	8,000	8,000	8,000	100%
6020 LIFE INSURANCE	246	246	207	207	100%
6027 HEALTH/LIFE INSURANCE	28,851	29,805	29,805	34,726	117%
6031 RECORDERS-TRANSACTION FEE	13,904				#DIV/0!
6074 SALARY-COUNTY CLERK	61,771	63,338	66,338	69,991	106%
DEPT. SUBTOTAL	211,671	212,670	215,631	241,433	

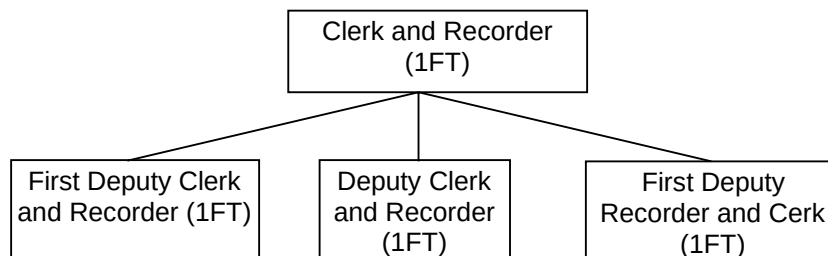
Department Discription:

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	2022-23 Hourly Rate	Current Yearly Salary	2022-23 Yearly Salary	
First Deputy Clerk and Recorder(35 hrs/wk)	14.31	14.88	26,044.20	27,081.60	104%
First Deputy Recorder and Clerk (35 hrs/wk)	22.83	23.75	41,550.60	21,612.50	52%
Deputy Clerk and Recorder (35 hrs/wk)	22.94	23.86	41,750.80	43,425.20	104%
Training Deputy Clerk		14.50	0.00	26,390.00	
			109,345.60	118,509.30	

General Fund EXPENSES

11

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
14 CAPITAL EQUIPMENT PURCHASE						
6032	CAPITAL EQUIPMENT PURCHASE	0	0	0	0	#DIV/0!
	DEPT. SUBTOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
15 CONTINGENCY						
5352	CONTINGENCY	0	0	0		#DIV/0!
	DEPT. SUBTOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
16 LITIGATION EXPENSE						
6034	LITIGATION EXPENSE	0	0	10,000	10,000	100%
	DEPT. SUBTOTAL	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
17 ZONING					
5010 DUES	25	25	100	100	100%
5011 TRAINING--ZONING	-	0	200	200	100%
5012 TRAVEL	178	410	600	1,000	167%
5323 PRINTING, SUPPLIES & POSTAGE	465	2,716	1,500	3,000	200%
5423 TRAVEL--BOARD OF APPEALS	-	0	0	0	#DIV/0!
6035 BOARD OF APPEALS	250	500	2,000	2,000	100%
6041 NOXIOUS WEED ADMINISTRATION	415	400	500	500	100%
6042 PUBLICATIONS	173	518	1,200	1,200	100%
5372 SOFTWARE MAINTENANCE FEE		2,716	1,500	3,500	233%
DEPT. SUBTOTAL	1,505	7,285	7,600	11,500	

The specific duties of the zoning shall include:

- Providing zoning information upon request.
- Zoning Officer: 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.
- Hearing Officer: 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, Code Enforcement.
- Keeping the zoning map and text up to date.
- Assisting with implementation of planning and development plans and projects
- Ordinance Administration: CH. 360 Building, 700 Zonning, 705 Signs, 710 PUD, 715 Mobile Homes, 720 Flood Plain, 725 Solar, 730 Land Subdivisions, 735 Cannabis Special Use, 740 HDMV, 745 Guest Homes.

General Fund EXPENSES

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Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
18 CORONER					
5010 DUES	-	300	300	300	100%
5012 TRAVEL	-	900	900	900	100%
5323 PRINTING, SUPPLIES & POSTAGE	-	500	500	500	100%
6003 DEPUTY CORONER--SALARIES	4,200	4,200	4,200	4,500	107%
6013 CORONER TRAINING CLASSES	-	600	600	600	100%
6038 AUTOPSIES	9,903	7,000	7,000	7,000	100%
6058 SALARY-CORONER	19,142	19,627	19,627	20,215	103%
6069 COURT REPORTER	-	400	400	400	100%
DEPT. SUBTOTAL	33,245	33,527	33,527	34,415	

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

19 DOG CATCHER (Animal Control)

5014 EDUCATION	0	1,200	1,200	1,200	100%
5253 IT MANAGED SERVICE	396	198	198	228	115%
5323 PRINTING, SUPPLIES & POSTAGE	2,112	2,500	2,500	2,500	100%
6020 LIFE INSURANCE	80	75	75	75	100%
6027 HEALTH/LIFE INSURANCE	7,180	7,451	7,451	7,716.84	104%
6039 AUTO, TELEPHONE & SUPPLIES	609	9,638	6,200	6,500	105%
6059 SALARY-DOG CATCHER	34,538	38,408	38,408	39,943.84	104%
6061 PART-TIME SALARY	5,272	5,200	5,562	7,500	135%
6062 OVERTIME FOR FULL-TIME EMPL	0	0	500	1,100	220%
6072 PETTY CASH-SMALL ITEMS	368	400	400	400	100%
6078 UNIFORMS	382	400	400	400	100%
7055 CELL PHONE	556	625	625	625	100%
DEPT. SUBTOTAL	51,494	66,095	63,519	68,189	

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

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
20 COUNTY SHERIFF					
5010 DUES	845	3,200	1,600	3,200	200%
5012 TRAVEL	436	500	500	500	100%
5253 IT MANAGED SERVICES	4,362	2,182	2,182	3,000	137%
5323 PRINTING, SUPPLIES & POSTAGE	12,132	14,000	15,000	15,000	100%
6005 SALARY--CHIEF DEPUTY	61,810	66,378	66,378	69,033	104%
6020 LIFE INSURANCE	1,416	1,700	1,700	1,700	100%
6027 HEALTH INSURANCE	119,666	156,477	156,477	162,054	104%
6037 WEAPONS & AMMO *	1,494	3,000	3,000	3,500	117%
6044 SQUAD CARE MAINTENANCE *	23,733	25,000	16,000	20,000	125%
6046 UNIFORMS *	13,650	16,406	13,000	16,000	123%
6047 RADIO CONTRACT & REPAIRS	1,015	8,300	8,300	8,500	102%
6048 TRAINING FEES *	9,010	13,000	11,000	13,000	118%
6051 SHERIFF--FUEL *	33,134	52,000	36,000	50,000	139%
6052 EXTRADITION EXPENSE	-	500	500	500	100%
6053 HOLIDAY PAY--Deputies,Jailers	24,199	33,277	27,000	27,000	100%
6054 HOLIDAY PAY--Disp	15,450	20,318	22,000	22,000	100%
6060 SALARY-SHERIFF	72,396	74,233	74,233	116,950	158%
6064 DEPUTIES--FOP SALARIES *	288,393	356,397	356,397	370,653	104%
6065 DEPUTIES--FOP OVERTIME *	47,933	65,000	35,000	40,000	114%
6066 SHERIFF--OTHER SALARIES	15,819	17,277	17,277	17,968	104%
6067 OTHER SALARIES--P/T PAY	11,511	20,000	32,000	29,000	91%
6073 DIETING OF PRISONERS	45,126	62,000	62,000	62,000	100%
6076 CT SECURITY SALARY (40%)	36,890	36,000	32,000	36,000	113%
6077 PRISONER HOUSING-OUT OF CTY	-	500	7,000	7,000	100%
6079 JAILERS--FOP SALARIES	211,841	230,000	255,520	265,740	104%
6080 DISPATCH--FOP SALARIES	293,968	366,848	366,848	381,521	104%
6081 JAILERS--FOP OVERTIME	25,020	20,000	11,000	20,000	182%
6082 DISPATCH--FOP OVERTIME	50,843	38,000	45,000	43,000	96%
6083 INVESTIGATOR ON CALL	1,255	1,300	1,300	1,300	100%
6084 PRISONER DENTAL	2,199	600	1,200	1,200	100%
6085 PRISONER MEDICAL	10,779	10,000	16,000	14,000	88%
6086 PRISONER PRESCRIPTION	2,675	3,000	3,000	3,500	117%
6087 PRISONER GENERAL CARE	4,329	8,000	9,000	8,000	89%
6088 P/T DISPATCH	21,786	8,000	14,000	13,000	93%
6252 K9 WAGES	3385.02	3,800	3,800	3,800	100%
6253 K-9 MAINTENANCE	-	2,000	2,000	2,000	100%
6254 K-9 OVERTIME WAGES	-	1,000	1,000	1,000	100%
7055 CELL PHONES	6,260	6,260	6,000	6,000	100%
DEPT. SUBTOTAL	1,474,761	1,746,453	1,732,211	1,858,619	107%
21 VILLAGE OF THOMSON					
7049 THOMSON--POLICING CAUSEWAY	14,777	14,777	14,777	15,220	103%
DEPT. SUBTOTAL	14,777	14,777	14,777	15,220	

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

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

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

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

The Chief-Deputy is a Non-Union Employee

The Sheriff's Secretary is a Non-Union Employee

Seven Various Part-Time Non-Union Positions

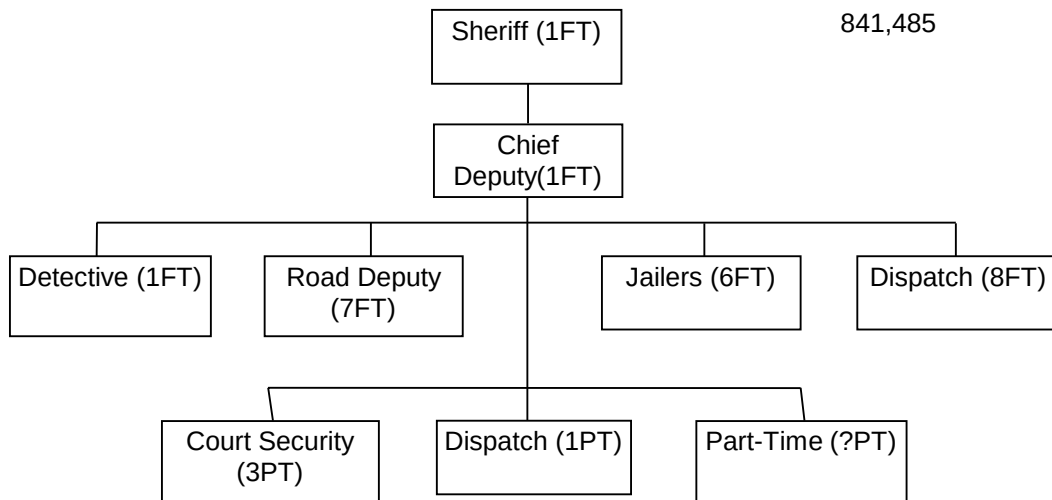
Two Non-Union Janitor Maintenance

Three Non-Union Part-Time Court Security

Contractual Employees:

Illinois Federal Order of Police Labor Council: Salaries

Position	2021-22	Current Yearly Salary	2021-22 Yearly Salary	
Road Deputy		45,743	47,573	104.0%
Road Deputy		44,415	46,192	104.0%
Road Deputy		44,415	46,192	104.0%
Road Deputy		45,079	46,882	104.0%
Road Deputy		45,743	47,573	104.0%
Road Deputy		44,415	46,192	104.0%
Road Deputy		43,064	44,786	104.0%
Road Deputy		43,523	45,264	104.0%
	Deputies Sal	370,653		
Jailer		49,736	51,726	104.0%
Jailer		40,998	42,638	104.0%
Jailer		40,998	42,638	104.0%
Jailer		41,395	43,051	104.0%
Jailer		41,395	43,051	104.0%
Jailer	Jailers Sal	265,740	40,998	42,638
Dispatch		41,395	43,051	104.0%
Dispatch		51,653	53,719	104.0%
Dispatch		49,099	51,063	104.0%
Dispatch		42,158	43,844	104.0%
Dispatch		43,348	45,082	104.0%
Dispatch		43,348	45,082	104.0%
Dispatch		54,849	57,043	104.0%
Dispatch	TC's Sal	381,521	40,998	42,638
		1,017,915	978,764	1,017,915
				39,151



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

General Fund EXPENSES

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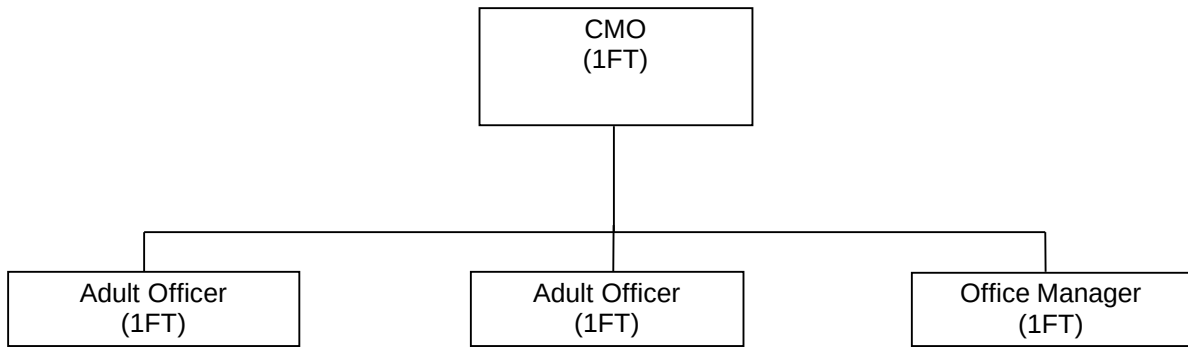
Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
22 EMERGENCY SERVICES					
5010 DUES	400	213	400	400	100%
5012 TRAVEL	853	200	500	500	100%
5198 TRAINING	1,346	700	2,000	2,500	125%
5314 PART-TIME SALARY	2,500	2,500	2,500	3,000	120%
5323 PRINTING, SUPPLIES & POSTAGE	1,500	1,000	1,500	2,000	133%
7002 SALARY-DIRECTOR	18,352	20,317	20,317	21,130	104%
7051 NEW EQUIPMENT & MAINTENANCE	2,000	800	2,500	3,000	120%
7052 MEETING EXPENSE	87	400	500	500	100%
7060 EMERGENCY EXPENSES		1,050	2,500	2,500	100%
7055 CELL PHONE	2,787	2,700	2,700	2,700	100%
7084 SEC SALARY-ONE HALF TIME	15,381	14,547	17,274	17,965	104%
7202 STARCOM		1,300	1,300	1,300	100%
7201 VEHICLE AND MAINTENANCE	400	2,000	2,500	3,600	144%
DEPT. SUBTOTAL	45,607	47,727	56,492	61,095	108%
*Revenue line Item 11-3012 offsets a portion of the ESDA expenses					
23 JURY EXPENSES					
5323 PRINTING, SUPPLIES & POSTAGE	2,120	1,700	2,500	2,500	100%
7088 JUROR'S FEES	6,242	7,800	10,000	10,000	100%
DEPT. SUBTOTAL	8,362	9,500	12,500	12,500	

General Fund EXPENSES

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Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
24 PUBLIC DEFENDER					
5323 SUPPLIES	-				
7080 SALARY-PUBLIC DEFENDER	65,903	69,031	69,031	71,792.16	104%
7104 DEFENDING ATTORNEY SALARY	28,914	34,000	30,000	37,500	125%
7116 LEGAL SEARCH SUBSCRIPTIONS	1,100	1,200	1,200	1,320	110%
DEPT. SUBTOTAL	95,917	104,231	100,231	110,612	
25 PROBATION					
5009 CLERKHIRE SALARIES	14,591	27,576	27,576	28,679	104%
5253 IT MANAGED SERVICE	2,284	1,142	1,142	1,142	100%
5323 PRINTING, SUPPLIES & POSTAGE	1,380	2,500	3,200	3,500	109%
6020 LIFE INSURANCE	239	295	295	295	100%
6027 HEALTH INSURANCE	14,360	22,354	22,354	23,151	104%
7011 TRAVEL REIMBURSEMENT	545	3,600	3,600	5,000	139%
7059 WORK RELEASE: DIRECTOR SALARY	54,560	55,944	43,000	43,645	102%
7065 SALARY-ADULT OFFICER	39,239	36,267	43,000	44,290	103%
7070 SOFTWARE MAINT. CONTRACTS	2,118	3,500	3,500	5,000	143%
7071 SOFTWARE & HARDWARE UPGRADE	106	1,000	3,000	6,500	217%
7072 PERSONAL SAFETY	158	200	200	200	100%
7073 CHIEF JUDGE	700	700	700	1,000	143%
7075 OFFICE EQUIPMENT REPAIR	1,148	0	0	0	#DIV/0!
7078 PHONE REIMBURSEMENT	847	850	850	1,000	118%
7081 SALARY-CHIEF MANAGING OFFICER	74,641	82,657	82,657	85,137	103%
7096 PERFORMANCE BONUS	3,000	3,000	3,000	2,000	67%
7099 JUVENILE DETENTION	375	5,000	30,000	30,000	100%
DEPT. SUBTOTAL	210,291	246,585	268,074	280,538	
			258,894		

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.

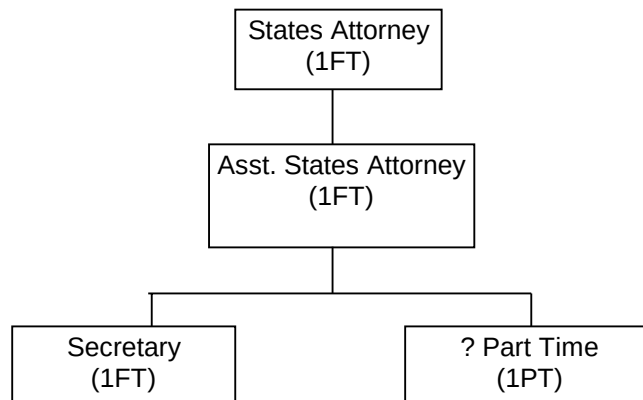


General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
26 STATES ATTORNEY					
5009 CLERKHIRE SALARIES	31,814	31,868	31,868	33,143	104%
5010 DUES	1,023	1,400	1,000	1,400	140%
5012 TRAVEL	75	700	700	900	129%
5014 EDUCATION	375	1,600	1,600	2,000	125%
5253 IT MANAGED SERVICE	1,586	793	793	793	100%
5323 PRINTING, SUPPLIES & POSTAGE	8,018	10,000	11,000	10,000	91%
5341 OTHER EXPENSE-OUT OF CO. SEV.		1,000	1,500	1,500	100%
6020 LIEF INSURANCE	173	200	200	200	100%
6027 HEALTH/LIFE INSURANCE	15,557	22,354	22,354	23,151	104%
7064 APPELLATE PROSECUTOR	7,000	7,000	8,000	8,000	100%
7068 INVESTIGATION EXPENSES	1,509	2,000	2,000	2,000	100%
7082 SALARY-STATE'S ATTORNEY	140,696	142,068	142,068	146,188	103%
5183 DIGITAL EVIDENCE PROGRAM				4,000	#DIV/0!
7090 ASST STATE'S ATTORNEY	16,419	62,500	65,000	67,600	104%
DEPT. SUBTOTAL	224,246	283,483	288,083	300,875	

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.

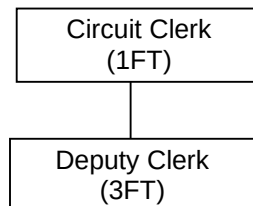


General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
27 CIRCUIT CLERK					
5009 CLERKHIRE SALARIES	68,757	81,864	81,864	85,140	104%
5010 DUES	375	500	500	500	100%
5012 TRAVEL	1,113	1,400	2,000	2,000	100%
5014 EDUCATION	175	500	1,000	1,000	100%
5253 IT MANAGED SERVICE	3,568	1,784	1,784	1,785	100%
5323 PRINTING, SUPPLIES	6,400	7,500	11,000	11,000	100%
5325 COMPUTER EQUIP/SOFTWARE	3,355	3,000	3,000	3,000	100%
5327 POSTAGE	1,388	2,200	3,000	3,000	100%
5430 CLERKHIRE SALARY ENHANCEMENT	1010				
6020 LIFE INSURANCE	86	150	150	150	100%
6027 HEALTH INSURANCE	7,778	20,827	14,903	15,434	104%
6063 OVERTIME-1.0	(20)	0	0	2,000	#DIV/0!
7083 SALARY-CIRCUIT CLERK	61,771	66,338	66,338	68,991	104%
DEPT. SUBTOTAL	155,756	186,063	185,539	193,999	
28 COURT EXPENSES - JUDGES					
5253 IT MANAGED SERVICE	1,586	793	793	793	100%
5323 PRINTING, SUPPLIES & POSTAGE	7,033	5,000	5,000	5,000	100%
5341 OTHER EXPENDITURES	2,434	2,000	2,000	2,000	100%
5424 DUES--JUDGE	225	225	225	225	100%
5425 DUES--ASSOCIATE JUDGE	225	225	225	225	100%
7095 REIMB TO STATE-JUD SALARY	696	800	800	800	100%
7105 CHIEF JUDGE FUND	900	900	900	900	100%
7106 PSYCHIATRIST	4,430	2,200	2,200	4,000	182%
DEPT. SUBTOTAL	17,528	12,143	12,143	13,943	

The Office of the Clerk of the Circuit Court is a Constitutional Office. While the Clerk is elected on a county wide basis, it is not a county office as defined by the Illinois Constitution. It is a non-judicial office of the judicial branch of state government. The duties are set forth by statute, Rules of the Supreme Court and local Circuit Court Rules. Our computer system has improved the efficiency and services in the Clerk's office, we are a paperless court, all civil pleadings are E-Filed and we are accepting E-Filed documents in criminal actions as well. The Clerk is required to attend all sessions of court, keep and preserve all records and files of the court, issue process as required by law, and is the Keeper of the Seal of the Court.



Circuit Clerk Contractual Employees: Carpenters Union No. 790 Salaries

Position	Current Hourly Rate	2022-23 Hourly Rate	Current Yearly Salary	2022-23 Yearly Salary	
Deputy Clerk (35 hrs/wk)	15.52	16.14	28,246.40	29,374.80	104%
Deputy Clerk (35 hrs/wk)	14.31	14.88	26,044.20	27,081.60	104%
Deputy Clerk (35 hrs/wk)	15.15	15.76	27,573.00	28,683.20	104%
			81,863.60	85,139.60	104%

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

Position					
Deputy Clerk (35 hrs/wk)	15.15	15.76	27,573.00	28,683.20	104%
Deputy Clerk (35 hrs/wk)	14.31	14.88	26,044.20	27,081.60	104%
Deputy Clerk (35 hrs/wk)	15.15	15.76	27,573.00	28,683.20	104%
			81,190.20	84,448.00	104%

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

Position					
Deputy Clerk (35 hrs/wk)	0.37	0.38	673.40	691.60	103%
Deputy Clerk (35 hrs/wk)	0.00	0.00	0.00	0.00	#DIV/0!
Deputy Clerk (35 hrs/wk)	0.00	0.00	0.00	0.00	#DIV/0!
			673.40	691.60	103%

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
29 COUNTY EDUCATION SVCS REGION					
7102 SHARED COSTS-JODAVIESS & STEPH	20,354	20,601	20,601	20,437	99%
7103 SHARED RENT-JODAVIESS & STEPH	2,832	2,866	2,866	243	8%
DEPT. SUBTOTAL	23,186	23,467	23,467	20,680	
30 COUNTY ADMINISTRATOR					
5010 DUES	-	100	600	600	100%
5012 TRAVEL	39	150	800	800	100%
5014 EDUCATION	-	100	900	900	100%
5253 IT MANAGED SERVICE	396	198	198	198	100%
5323 PRINTING, SUPPLIES & POSTAGE	280	700	700	700	100%
6020 LIFE INSURANCE	80	80	80	80	100%
6027 HEALTH/LIFE INSURANCE	7,180	7,451	7,451	7,717	104%
8002 SALARY-COUNTY ADMINISTRATOR (1FT	92,190	97,528	97,528	101,429	104%
DEPT. SUBTOTAL	100,165	106,307	108,258	112,424	
31 FINANCIAL SOFTWARE					
5431 SOFTWARE SUPPORT/OFF SITE BACK BACKUP SUPPORT	16,509	18,000	18,000	12,000	67%
DEPT. SUBTOTAL	16,509	18,000	18,000	6,000	#DIV/0!
32 MISCELLANEOUS					
8201 PURCHASE POP-CTHSE POP MACH	248				#DIV/0!
8204 R C & D--DUES	-	500	500	500	100%
8205 R C & D--GRANT	3,898	3,398	3,398	3,925	116%
8206 WASTE MANAGEMENT-AGENCY COOP	7,000	7,000	7,000	7,300	104%
8209 VETERANS TRANS SERVICE	2,500	2,500	2,500	2,500	100%
8211 SOIL & WATER CONSERVATION	7,500	8,000	8,000	8,500	106%
8231 SCALES MAINT.	1,228	1,500	1,500	1,500	100%
8543 SALES TAX REBATE	0	0	1,000	1,000	100%
DEPT. SUBTOTAL	22,374	22,898	23,898	25,225	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
36 WEBSITE					
8529 COUNTY WEB SITE	940	2,000	2,000	2,000	100%
DEPT. SUBTOTAL	<u>940</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	100%
37 CAPITAL IMPROVEMENTS					
5144 CAPITAL PROJECTS	145,479	0	200,000	300,000	150%
8520 TRANS TO GIS F44	14,000	14,000	14,000	14,000	100%
8530 CAPITAL IMPROVEMENTS	8,200				#DIV/0!
5428 TRANS TO TASK F45 & VCVA F53-BAL				9,696	#DIV/0!
5427 TRANS TO CAPITAL PRO. F85				400,000	#DIV/0!
5524 COURTROOM AND OFFICE FURN.				9,000	#DIV/0!
DEPT. SUBTOTAL	<u>167,679</u>	<u>14,000</u>	<u>214,000</u>	<u>732,696</u>	#DIV/0!
39 HEALTH INSURANCE					
6024 HEALTH INS EXCISE TAX	122	122	122	122	100%
6025 HEALTH INS ADMINISTRATIVE FEE	3,368	4,000	4,000	4,000	100%
6026 SELF-INSURANCE PORTION	15,600	24,000	24,000	24,000	100%
DEPT. SUBTOTAL	<u>19,090</u>	<u>28,122</u>	<u>28,122</u>	<u>28,122</u>	100%
TOTAL GENERAL FUND EXPENSES	<u>3,786,941</u>	<u>4,115,108</u>	<u>4,385,159</u>	<u>5,119,400</u>	117%
NET CHANGE IN FUND BALANCE (REV/EXP)	924,015	712,526	-490,025	-1,023,934	
FUND BALANCE, BEGINNING OF YEAR	1,469,594	2,393,609	2,393,609	3,106,136	
FUND BALANCE, END OF YEAR	2,393,609	3,106,136	1,903,584	2,082,202	Fund Bal 40.67%

Bridge Aid Fund

13

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3001 REAL ESTATE TAX COLLECTION	197,874	203,800	203,000	210,000	103%
3002 MOBILE HOME TAX COLLECTION	82	82	82	82	100%
3027 INTEREST EARNED	1,071	4,233	1,160	2,100	181%
3099 OTHER INCOME	25,220	145		0	#DIV/0!
3144 REVENUE FROM TOWNSHIP WORK	1,322,913	306,727	564,809	1,202,766	213%
5153 TOWNSHIP BRIDGE REIM				25,500	#DIV/0!
TOTAL REVENUE	1,547,160	514,987	769,051	1,440,448	
5112 REIMBURSEMENTS	1,086,440	165,100	564,809	921,330	163%
5114 AID TO TWPS IN BLDING BRIDGES	159,205	165,100	244,000	814,330	334%
8552 CAPITAL OUTLAY	14,763	210,400	820,000	250,000	30%
5267 TOWNSHIP BRIDGE PROGRAM				25,500	#DIV/0!
5268 COUNTY BRIDGE PROGRAM				6,150	#DIV/0!
TOTAL EXPENSES	1,260,408	540,600	1,628,809	2,017,310	
NET CHANGE IN FUND BALANCE (REV/EXP)	286,752	-25,613	-859,758	-576,862	
FUND BALANCE, BEGINNING OF YEAR	1,306,864	1,593,616	1,593,616	1,568,003	
FUND BALANCE, END OF YEAR	1,593,616	1,568,003	733,858	991,141	

PROJECT WORKSHEET

FY 2022

	3144 REVENUE	5112 REIMB.	5114 AID TO TWP.	TOTAL PROJ. COST
Otter Creek TBP Reimburse	141,627	-	-	-
SALEM-3705 PREL ENGR	80,000	80,000	80,000	160,000
MT CARROLL-9912 PREL ENGR	176,809	107,000		176,809
BIG CUT BRIDGE OVER BNSF	252,000	182,000	182,000	252,000
VAR BRIDGE MAINT-0083112	43,000	43,000	43,000	86,000
ROAD DIST. - CULVERTS	80,000	80,000	80,000	160,000
CARROLL - CULVERTS				250,000
GRANT	429,330	429,330	429,330	4,293,503

TOTAL	1,202,766	921,330	814,330	5,378,312
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TOTAL	1,202,766	921,330	814,330	5,378,312
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Highway Fund

14

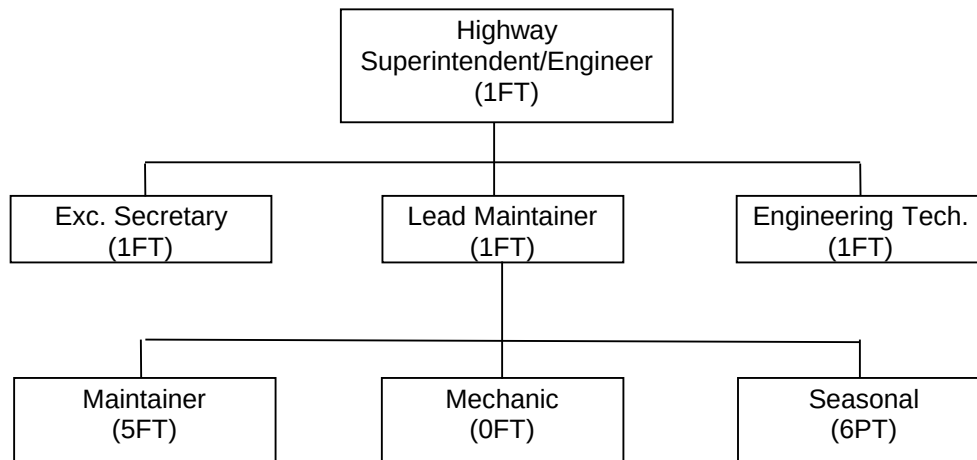
Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3001 REAL ESTATE TAX COLLECTION	395,744	407,600	410,000	420,000	102%
3002 MOBILE HOME TAX COLLECTION	164	143	160	160	100%
3027 INTEREST EARNED	361	866	341	600	176%
3099 OTHER INCOME	10,574	6,504	3,000	3,000	100%
3145 FROM CO MOTOR FUEL TAX FUNDS	200,000	200,000	250,000	250,000	100%
3146 FROM TWP MOTOR FUEL TAX FUNDS	269,081	262,000	226,000	262,000	116%
3148 SALE OF MATERIALS & LABOR	150,465	122,500	135,000	120,000	89%
3150 INSURANCE CLAIMS	37,878	13,053	1,000	1,000	100%
3152 FLOOD CONTROL LAND LEASE	29,368	29,300	29,300	29,300	100%
3155 FROM BRIDGE AID FUNDS	24,282	12,856	6,000	12,000	200%
3160 OVERWEIGHT FINE INCOME	0	0	400	400	100%
3300 TRANSFER FROM F34-SAFETY	1,897	0	1,800	1,800	100%
3999 CAPITAL LEASE PROCEEDS	83,500	0	105,000	105,000	100%
TOTAL REVENUE	1,203,315	1,054,822	1,168,001	1,205,260	
5101 MAINTENANCE OF COUNTY HWYS	167,757	126,000	181,000	181,000	100%
5102 EQUIPMENT PURCHASES	318,438	308,000	303,263	165,000	54%
5103 HIGHWAY EQUIPMENT MAINT.	151,322	130,000	120,400	130,000	108%
5104 MATERIALS, STORES & SUPPLIES	87,348	96,312	84,000	96,000	114%
5105 GARAGE OPERATION & MAINT.	11,123	15,541	14,000	32,000	229%
5106 ENGINEERING FEES	5,413	5,000	6,000	4,500	75%
5109 ADMINISTRATIVE	4,096	5,200	6,500	8,500	131%
5112 REIMBURSEMENTS	167,998	168,000	140,000	150,000	107%
5253 IT MANAGED SERVICE	1,190	595	595	595	100%
5312 SALARIES & WAGES--HIGHWAY	256,469	309,110	309,110	321,474	104%
5314 PART-TIME WAGES	4,043	4,000	15,000	15,000	100%
5316 OVERTIME WAGES (FULL-TIME)	20,281	8,838	21,300	22,200	104%
5480 LEAD WORKER REG/OT WAGES	4,295	2,313	2,300	2,400	104%
6020 LIFE INSURANCE	492	479	640	640	100%
6025 HEALTH ADMINISTRATIVE	664	1,716	1,500	1,800	120%
6026 SELF-INSURANCE PORTION	3,080	5,280	5,280	5,280	100%
6027 HEALTH/LIFE INSURANCE	44,875	44,612	52,159	54,018	104%
TOTAL EXPENSES	1,248,883	1,230,996	1,263,047	1,190,407	
NET CHANGE IN FUND BALANCE (REV/EXP)	-45,568	-176,174	-95,046	14,853	
FUND BALANCE, BEGINNING OF YEAR	463,669	418,101	418,101	241,927	
FUND BALANCE, END OF YEAR	418,101	241,927	323,055	256,780	21.57%

HWY. DEPT. CAPITOL PURCHASES

Maintenance of County Highways

5102 Truck		5101	
WHEEL LOADER FORKS	15,000	SALT, PATCH MIX, AGG.	151,000
PICKUP TRUCK	45,000	TREE TRIMMING	30,000
DUMP TRUCK PAYMENT	105,000		
	<u>165,000</u>		
		HIGHWAY EQUIP. MAINT.	<u>181,000</u>
5106 PAPER, POSTAGE, ETC	4,500	5105	
		GAS & ELEC	17,000
		REPAIR MTN GAR. ROOF	15,000
	<u>4,500</u>	HIGHWAY EQUIP. MAINT.	<u>32,000</u>

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



Contractual Employees: Teamsters Local 722 Salaries

Position	Current Hourly Rate	2022-23 Hourly Rate	Current Yearly Salary	2022-23 Yearly Salary	
HIGHWAY MAINT	21.41	22.27	44,541.14	46,323	104.0%
HIGHWAY MAINT	23.69	24.64	49,275.84	51,247	104.0%
HIGHWAY SECRETARY	15.04	15.64	31,279.68	32,531	104.0%
Mechanic	21.87	22.74	45,483.79	47,303	104.0%
HIGHWAY MAINT	22.76	23.67	47,347.68	49,242	104.0%
HIGHWAY MAINT	21.41	22.27	44,541.14	46,323	104.0%
ENG. TECH	22.42	23.32	46,640.69	48,506	104.0%
			<u>309,109.95</u>	<u>321,474</u>	104.0%

Township Motor Fuel Fund

15

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027 INTEREST EARNED	2,937	2,863	1,300	2,500	192%
3057 STATE OF IL--ALLOTMENTS	1,002,343	1,028,131	940,960	1,030,000	109%
3158 IL--NEEDY ASSIST PROGRAM	41897	38,112	29,369	38,112	130%
3176 IL-REBUILD ILLINOIS PROGRAM	566560.32	566,560	566,560		0%
3370 IL-IL JOBS NOW CAP BILL	2				#DIV/0!
TOTAL REVENUE	1,613,739	1,635,666	1,538,189	1,070,612	
5120 MAINT/CONSTRUCTION - ROADS	1,107,111	760,657	2,000,000	1,535,000	77%
5158 REBUILD ILLINOIS	286,708	632,082	283,800	283,000	100%
5332 ENGINEERING	37,302	52,962	52,000	55,709	107%
TOTAL EXPENSES	1,431,121	1,445,701	2,335,800	1,873,709	
ET CHANGE IN FUND BALANCE (REV/EXP)	182,618	189,965	-797,611	-803,097	
FUND BALANCE, BEGINNING OF YEAR	1,190,046	1,372,664	1,372,664	1,562,629	
FUND BALANCE, END OF YEAR	1,372,664	1,562,629	575,053	759,532	

PROJECT WORKSHEET

5120 Maintenance of Township Roads

A-1 Seal Coat	1,100,000
Salt	135,000
Aggregates	300,000
TOTAL	1,535,000

County Motor Fuel Fund

16

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027 INTEREST EARNED	6,408	4,665	3,000	3,500	117%
3057 STATE OF IL--ALLOTMENTS	471,204	479,200	475,000	475,000	100%
3135 ENGINEER SALARY REIMBURSEMENT	54,778	57,921	57,921	60,238	104%
3156 IL-COMP ASSIST PROGRAM	197,862	119,697	119,697	119,697	100%
3176 IL-REBUILD ILLINOIS PROGRAM	268,018	268,018	268,018		0%
TOTAL REVENUE	998,269	929,501	923,636	658,435	
5040 BANK SERVICE CHARGE	15	0			
5115 SUPTERINTENDENT SALARY	110,050	115,843	115,843	120,477	104%
5116 TRANS TO F14-COUNTY EQUIP RENTAL	200,000	175,000	200,000	250,000	125%
5117 MAINTENANCE	376,991	525,000	456,600	838,000	184%
5314 LABOR-PART TIME	26,889	13,512	30,000	30,000	100%
TOTAL EXPENSES	713,945	829,355	802,443	1,238,477	
NET CHANGE IN FUND BALANCE (REV/EXP)	284,324	100,146	121,193	-580,041	
FUND BALANCE, BEGINNING OF YEAR	930,079	1,214,404	1,214,404	1,314,550	
FUND BALANCE, END OF YEAR	1,214,404	1,314,550	1,335,597	734,508	Fund Bal 59%
Unknown/Last Year					
PROJECT WORKSHEET					
5117 MAINTENANCE, A-1 Seal Coat				348,000	
Pavement Striping				60,000	
Aggr, patch, crack sealant				130,000	
SHANNON RTE; IL RTE 64 TO 72				50,000	
Salt and Chip Mix Bin				250,000	
TOTAL				838,000	

TWP Bridge Fund

17

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2021	Year Ending November 30, 2022	Year Ending Appropriation 2022	Year Ending Appropriation 2023	Inc./Dec. 2022 to 2023
3027	INTEREST EARNED	220	5	5	5	100%
3057	STATE OF IL-ALLOTMENTS	137,803	107,153	107,153	54,443	51%
3099	OTHER INCOME	34,474	0	0	0	#DIV/0!
TOTAL REVENUE		172,497	107,158	107,158	54,448	
5040	BANK SERVICE CHARGE					
5122	REIMB--COUNTY BRIDGE AID	333,983	141,627	504,000	54,443	11%
TOTAL EXPENSES		333,983	141,627	504,000	54,443	
NET CHANGE IN FUND BALANCE (REV/EXP)		-161,486	-34,469	-396,842	5	
FUND BALANCE, BEGINNING OF YEAR		197,285	35,799	35,799	1,330	
FUND BALANCE, END OF YEAR		35,799	1,330	-361,043	1,335	

Matching Fund

18

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending November 30, 2022	Budget Year Ending November 30, 2023	Percent Inc./Dec. 2022 to 2023
3001 REAL ESTATE TAX COLLECTION	197,874	203,810	203,000	210,000	103%
3002 MOBILE HOME TAX COLLECTION	82	88	88	88	100%
3027 INTEREST EARNED	1,109	1,314	1,100	500	45%
3099 OTHER INCOME		114,356	176,000	212,000	120%
TOTAL REVENUE	199,065	319,568	380,188	422,588	
5113 TRANSPORTATION--CONSTRUCTION	0	2,985	1,190,000	1,591,890	134%
5118 PROJECTS TO BE IDENTIFIED	56,488	191,000	400,000	265,000	66%
TOTAL EXPENSES	56,488	193,985	1,590,000	1,856,890	
NET CHANGE IN FUND BALANCE (REV/EXP)	142,577	125,583	-472,900	-1,434,302	
FUND BALANCE, BEGINNING OF YEAR	1,062,589	1,205,167	550,125	1,330,750	
FUND BALANCE, END OF YEAR	1,205,167	1,330,750	77,225	-103,552	
PROJECT WORKSHEET					
5113					
CONSTRUCTION-ROADS				265,000	
SHANNON RTE; IL RTE 64 TO 72				1,075,000	
BRIDGE PROGRAM				251,890	
			TOTAL	1,591,890	

FICA Fund

19

Item	Actual Year Ended November 30, 2,021.00	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3001 REAL ESTATE TAX COLLECTION	249,793.35	260,000	260,000	265,000	102%
3002 MOBILE HOME TAX COLLECTION	103.51	150	150	150	100%
3027 INTEREST EARNED	364.50	2,500	2,500	1,000	40%
3200 TRANSFER FROM 911--REIMB	2,825.15	6,541	6,541	6,803	104%
3204 TRANSFER FROM MAINT/CHILD 47/49	84.83	61	61	61	100%
TOTAL REVENUE	253,171.34	269,252	269,252	273,014	
5130 EMPLOYER'S SHARE OF FICA TAXES	217,476.69	260,000	277,373	290,003	105%
5131 SUPERINTENDENT SHARE TRUST FD	1,380.07	1,280	1,280	1,271	99%
5399 TRANSFER TO CO HEALTH FD	15,715.00	19,173	19,173	18,391	96%
TOTAL EXPENSES	234,571.76	280,453	297,826.00	309,664	
NET CHANGE IN FUND BALANCE (REV/EXP)	18,600	-11,201	-28,574	-36,650	
FUND BALANCE, BEGINNING OF YEAR	390,235	408,835	408,835	397,634	
FUND BALANCE, END OF YEAR	408,835	397,634	380,261	360,984	117%
WORKSHEET					
PAYROLL FULL-TIME	2,740,477.83	3,324,627	3,398,311	3,541,620	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
TOTAL FICA FULL-TIME	209,646.55	254,334	259,971	270,934	
PAYROLL PART-TIME	219,688.50	205,076	233,391	249,264	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
TOTAL FICA PART-TIME	16,806.17	15,688	17,854	19,069	
TOTAL FICA	226,452.72	270,022	277,825	290,003	

IMRF Fund

20

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2,023	Percent Inc./Dec. 2022 to 2023
3001 REAL ESTATE TAX COLLECTION	424,674	430,000	430,000	431,000	100%
3002 MOBILE HOME TAX COLLECTION	176	300	300	300	100%
3027 INTEREST EARNED	380	800	400	600	150%
3200 TRANSFER FROM 911--REIMB	3,782	10,688	10,688	11,116	104%
3204 TRANSFER FROM MAINT/CHILD 47/49	114	86	86	72	84%
TOTAL REVENUE	429,125	441,874	441,474	443,088	
5128 EMPLOYER'S SHARE OF IMRF FUND	313,997	300,000	323,879	325,908	101%
5129 SUPERINTENDENT SHARE TRUST FD	1,226	1,140	1,140	1,165	102%
5399 TRANSFER TO CO HEALTH FD	28,066	30,823	30,823	29,580	96%
5464 VOLUNTARY PAYMENT/RETIREMENT PEN.	50,000	50,000	50,000	75,000	150%
TOTAL EXPENSES	393,289	381,963	405,842	431,653	
NET CHANGE IN FUND BALANCE (REV/EXP)	35,836	59,911	35,632	11,435	
FUND BALANCE, BEGINNING OF YEAR	458,354	494,190	494,190	554,101	
FUND BALANCE, END OF YEAR	494,190	554,101	529,822	565,536	Fund Bal 131%
WORKSHEET					
PAYROLL FULL-TIME IMRF	1,987,175	2,454,223	2,545,983	2,605,443	102%
FUNDING RATE	12.22%	10.75%	10.75%	9.00%	
	242,833	263,829	273,693	234,490	
PAYROLL FULL-TIME SLEP	737,853	850,085	830,328	914,177	
FUNDING RATE	12.83%	12.75%	12.75%	10.00%	
	94,667	108,386	105,867	91,418	

Law Library

21

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2021	Year Ending November 30, 2022	Year Ending Appropriation 2022	Year Ending Appropriation 2023	Inc./Dec. 2022 to 2023
3027	INTEREST EARNED	7	60	10	15	150%
3064	CIRCUIT CLERK--LAW LIBRARY FEE	1,915	1,990	1,000	1,500	150%
TOTAL REVENUE		1,922	2,050	1,010	1,515	
5353	BOOKS, PERIODICALS & SUPPLIES	77	2,000	2,000	2,000	100%
TOTAL EXPENSES		77	2,000	2,000	2,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		1,845	50	-990	-485	
FUND BALANCE, BEGINNING OF YEAR		6,227	8,072	8,072	8,122	
FUND BALANCE, END OF YEAR		8,072	8,122	7,082	7,637	

Court Automation

22

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027 INTEREST EARNED	404	250	300	300	100%
3186 CIR CLERK--CT AUTOMATION FEES	27,684	25,000	25,000	22,000	88%
TOTAL REVENUE	28,088	25,250	25,300	22,300	
5045 EQUIPMENT	0	0	2,000	2,000	100%
5135 COMPUTER SOFTWARE	350	1,000	5,000	5,000	100%
7113 COMPUTER SYSTEM	6,541	0	35,000	35,000	100%
TOTAL EXPENSES	6,891	1,000	42,000	42,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	21,197	24,250	-16,700	-19,700	
FUND BALANCE, BEGINNING OF YEAR	68,910	90,107.52	90,108	114,358	
FUND BALANCE, END OF YEAR	90,108	114,358	73,408	94,658	

County Recorder Fund

23

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027 INTEREST EARNED	119	300	800	140	18%
3045 FEES COLLECTED	21,540	18,000	17,000	18,000	106%
3060 ONLINE REVENUES	29,312	30,000	25,000	30,000	120%
TOTAL REVENUE	50,970	48,300	42,800	48,140	
5143 TRANSFER TO GEN FD--CLERK SALARY	5,000	5,000	5,000	24,000	480%
5160 EDUCATION	1,629	2,600	2,000	2,500	125%
5181 ONLINE EXPENSES	11,163	9,000	13,000	13,000	100%
5185 EQUIPMENT	7,071	4,500	5,000	5,000	100%
5186 BOOK REPAIR SCANNING AND INDEXING	49,270	8,000	22,000	8,000	36%
5410 TRANSFER TO GEN FD--REC FEES	12,000	0	0	0	#DIV/0!
6031 RECORDERS TRANSACTION FEE	1,022	12,000	16,000	15,000	94%
5445 BASTION SYSTEM CLOUD BACK UP		7,000	8,000	7,000	88%
COUNTER TOPS FOR CLERK SIDE			3,000	0	0%
TOTAL EXPENSES	87,155	48,100	74,000	74,500	
NET CHANGE IN FUND BALANCE (REV/EXP)	-36,185	200	-31,200	-26,360	
FUND BALANCE, BEGINNING OF YEAR	121,474	85,289	85,289	85,489	
FUND BALANCE, END OF YEAR	85,289	85,489	54,089	59,129	Fund Bal 79%

Non Resident Heir Fund

24

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2021	Year Ending November 30, 2022	Year Ending Appropriation 2022	Year Ending Appropriation 2023	Inc./Dec. 2022 to 2023
3027	INTEREST EARNED	17	167	30	60	200%
3224	FEES--NON-RESIDENT HEIR	1,216	15,960	5,000	1,000	20%
3154	EVIDENCE				1,000	#DIV/0!
TOTAL REVENUE		1,233	16,127	5,030	2,060	
9204	IL--NON-RESIDENT HEIR FUNDS	24,023	2,667	10,000	22,472	225%
5290	EVIDENCE				2,129	#DIV/0!
TOTAL EXPENSES		24,023	2,667	10,000	24,601	
NET CHANGE IN FUND BALANCE (REV/EXP)		-22,790	13,460	-4,970	-22,541	
FUND BALANCE, BEGINNING OF YEAR		33,460	10,670	10,670	24,130	
FUND BALANCE, END OF YEAR		10,670	24,130	5,700	1,589	

Community Mental Health Fund

26

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2,023	Percent Inc./Dec. 2022 to 2023
3001 REAL ESTATE TAX COLLECTION	379,718	390,000	390,000	405,000	104%
3002 MOBILE HOME TAX COLLECTION	157	200	200	200	100%
3027 INTEREST EARNED	57	50	50	50	100%
3099 OTHER INCOME					
TOTAL REVENUE	379,932	390,250	390,250	405,250	
5134 TYLERS JUSTICE CTR FOR CHIDREN	11,985	12,293	12,293	12,765	104%
5336 GRANTS-SINNISSIPPI MENTAL HLTH	146,734	152,978	152,978	158,858	104%
5345 CASA	26,747	27,513	27,513	28,570	104%
5346 LUTHERAN SOCIAL SERVICES	15,409	15,805	15,805	16,413	104%
5348 RIVERVIEW & CHOICES	39,749	41,171	41,171	42,754	104%
5352 CONTINGENCY	0	0	0	0	#DIV/0!
5389 GRANTS-ROLLING HILLS CENTER	130,386	135,807	135,807	141,027	104%
8553 SUBSTANCE ABUSE COAL.	2000	2,342	2,342	2,432	104%
8554 SHERIFF'S MENTAL HEALTH EXP.	300	2,342	2,342	2,432	104%
TOTAL EXPENSES	373,310	390,250	390,250	405,250	
NET CHANGE IN FUND BALANCE (REV/EXP)	6,622	0	0	0	
FUND BALANCE, BEGINNING OF YEAR	16,210	22,832	22,832	22,832	
FUND BALANCE, END OF YEAR	22,832	22,832	22,832	22,832	

Animal Control Fund

27

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027 INTEREST EARNED	7	12	1	8	800%
3099 OTHER INCOME	2,847	2,800	2,000	2,000	100%
3120 TAGS & REGISTRATIONS	8,149	8,500	6,000	7,500	125%
TOTAL REVENUE	11,002	11,312	8,001	9,508	
5010 DUES	50	50	100	50	50%
5136 ANIMAL CONTROL--CLAIMS	-	568	300	300	100%
5138 ANIMAL CONTROL--SERVICES	2,125	1,200	1,200	1,200	100%
5357 ANIMAL CONTROL--SUPPLIES	-	300	250	300	120%
5358 ANIMAL CONTROL--EUTH & VETS	728	800	800	800	100%
5361 RABIES ADMINISTRATOR SALARY			0		#DIV/0!
5366 IL DEPT OF AGRI-ANNUAL LICENSE	102	102	26	102	392%
5380 CAPITAL EXPENDITURES		975	0	4,300	#DIV/0!
5379 REGISTRATION CONTRACT	1,450	2,500	2,500	2,500	100%
TOTAL EXPENSES	4,455	6,495	5,176	9,552	
NET CHANGE IN FUND BALANCE (REV/EXP)	6,547	4,817	2,825	-44	
FUND BALANCE, BEGINNING OF YEAR	3,896	10,444	10,444	15,260	
FUND BALANCE, END OF YEAR	10,444	15,260	13,269	15,216	

Vital Records

29

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027	INTEREST EARNED	25	40	30	40	133%
3179	VITAL RECORDS RECEIPTS	3,243	3,500	3,000	3,500	117%
TOTAL REVENUE		3,268	3,540	3,030	3,540	
5040	EQUIPMENT	10,200	1,200	1,500	1,500	100%
5323	PRINTING, SUPPLIES & POSTAGE	1,521	1,800	1,500	2,000	133%
5445	BASTION SYSTEM CLOUD BACK UP		1,000	1,000	1,800	180%
5441	BACK SCANNING & INDEXING		7,000	10,000	6,500	65%
TOTAL EXPENSES		11,721	11,000	14,000	11,800	
NET CHANGE IN FUND BALANCE (REV/EXP)		-8,453	-7,460	-10,970	-8,260	
FUND BALANCE, BEGINNING OF YEAR		32,755	24,301	24,301	16,841	
FUND BALANCE, END OF YEAR		24,301	16,841	13,331	8,581	

Senior Citizen Fund

30

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3001 REAL ESTATE TAX COLLECTION	94,940	98,000	98,000	104,000	106%
3002 MOBILE HOME TAX COLLECTION	39				#DIV/0!
3027 INTEREST EARNED					
TOTAL REVENUE	94,980	98,000	98,000	104,000	
5359 CC SR CITIZEN SERVICES ORG INC	94,980	98,000	98,000	104,000	106%
5362 SENIOR PROGRAMS					#DIV/0!
TOTAL EXPENSES	94,980	98,000	98,000	104,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	0	0	0	0	
FUND BALANCE, BEGINNING OF YEAR	5,294	0	0	0	
FUND BALANCE, END OF YEAR	5,294	0	0	0	

DUI

31

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027	INTEREST EARNED	3	5	5		0%
3164	DUI FEES	5,110	2800	3,000	2,800	93%
TOTAL REVENUE		5,113	2,805	3,005	2,800	
5338	DUI ENFORCEMENT-- EQUIPMENT	4,000	5000	5,000	2,000	40%
TOTAL EXPENSES		4,000	5,000	5,000	2,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		1,113	-2,195	-1,995	800	
FUND BALANCE, BEGINNING OF YEAR		4,042	5,155	5,155	2,960	
FUND BALANCE, END OF YEAR		5,155	2,960	3,160	3,760	

Probation Services Fee

32

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027 INTEREST EARNED	85	400	400	400	100%
3165 CIR CLERK--PROB SERVICE FEES	24,720	18,000	20,000	20,000	100%
3217 ELECTRONIC HOME MONITORING	690	100	1,000	1,000	100%
3323 DRUG TEST FEE	1,577	1,000	2,000	2,000	100%
3324 PROBATION INT/INTRA FEE	4,868	1,200	4,000	4,000	100%
TOTAL REVENUE	31,939	20,700	27,400	27,400	
5206 FUTURE EXPENDITURES	2,393	5,000	10,000	10,000	100%
5403 TRANSFER TO F11--PROB SERV			0	7,030	#DIV/0!
5411 TRANS TO F11-SHORTFALL REIM		-	0	0	#DIV/0!
7057 MEETING AND TRAINING	561	5,000	5,000	5,000	100%
7069 DRUG TESTING	1,015	4,000	5,000	5,000	100%
5184 STATE DATA SYSTEM				8,000	160%
7074 ELECTRONIC HOME MONITORING	263	1,000	5,000	5,000	100%
TOTAL EXPENSES	4,231	15,000	25,000	40,030	
NET CHANGE IN FUND BALANCE (REV/EXP)	27,709	5,700	2,400	-12,630	
FUND BALANCE, BEGINNING OF YEAR	70,651	98,359	98,359	104,059	
FUND BALANCE, END OF YEAR	98,359	104,059	100,759	91,429	

Liability

34

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3001 REAL ESTATE TAX COLLECTION	169,893	180,000	180,000	200,000	111%
3002 MOBILE HOME TAX COLLECTION	70	100	100	100	100%
3027 INTEREST EARNED	404	800	300	300	100%
3512 INSURANCE DAMAGES REIM	18,115	12,000	15,000	15,000	100%
TOTAL REVENUE	188,483	192,900	195,400	215,400	
5012 TRAVEL-CIRMA BOARD MEETINGS	-	100	600	600	100%
5187 LEGAL EXPENSE	216	0	225	225	100%
5208 SUPERINTENDENT/SCHOOLS TR FD	2,381	2,500	2,500	2,444	98%
5216 TRANS TO FUND 11-SAFETY PROG.	33,704	35,000	35,290	38,634	109%
5218 TRANS TO FUND 14-SAFETY PROG.	1,897	1,894	1,894	2,066	109%
5219 TRANS TO FUND 44-SAFETY PROG.	2,179	2,365	2,365	2,459	104%
5220 TRANS TO FUND 54-SAFETY PROG.	1,941	2,119	2,119	2,204	104%
5375 PROP., LIABILITY& WORK-COMP INS.	148,636	156,000	158,500	140,000	88%
5376 UNEMPLOYMENT INSURANCE	(2,226)	4,800	4,800	4,800	100%
5452 TRANSFER TO FUND 11-LITIGATION	10,000	10,000	10,000	10,000	100%
5512 INSURANCE DAMAGES EXPENSE	17,211	7,000	17,000	17,000	100%
TOTAL EXPENSES	215,940	221,778	235,293	220,432	
NET CHANGE IN FUND BALANCE (REV/EXP)	-27,457	-28,878	-39,893	-5,032	
FUND BALANCE, BEGINNING OF YEAR	509,327	481,869	481,869	452,991	
FUND BALANCE, END OF YEAR	481,869	452,991	441,976	447,959	Fund Bal 203%

Public Safety

37

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027 INTEREST EARNED	79	400	100	300	300%
3036 MISC. INCOME					
3166 IL--PUBLIC SAFETY TAX	257,209	255,000	210,000	250,000	119%
TOTAL REVENUE	257,288	255,400	210,100	250,300	
5300 EQUIPMENT					
5303 SQUAD CAR	25,120	25,000	25,000	47,000	188%
5412 TRANSFER TO GENERAL FD	190,000	190,000	190,000	210,000	111%
TOTAL EXPENSES	215,120	215,000	215,000	257,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	42,167.69	40,400	-4,900	-6,700	
FUND BALANCE, BEGINNING OF YEAR	59,357.24	101,525	101,525	141,925	
FUND BALANCE, END OF YEAR	101,524.93	141,925	96,625	135,225	53%

Tax Sale Automation

39

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027	INTEREST EARNED	23	60	50	60	120%
3213	FEES COLLECTED--TAX SALE AUTO	3,360	3,500	3,500	3,500	100%
TOTAL REVENUE		3,383	3,560	3,550	3,560	
5200	AUTOMATION EQUIPMENT	757	1,500	2,500	2,500	100%
TOTAL EXPENSES		757	1,500	2,500	2,500	
NET CHANGE IN FUND BALANCE (REV/EXP)		2,626	2,060	1,050	1,060	
FUND BALANCE, BEGINNING OF YEAR		21,890	24,516	24,516	26,576	
FUND BALANCE, END OF YEAR		24,516	26,576	25,566	27,636	

Hotel Motel

40

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2021	Year Ending November 30, 2022	Year Ending Appropriation 2022	Year Ending Appropriation 2023	Inc./Dec. 2022 to 2023
3004	5% TAX RECEIPTS	46,473	45,000	30,000	45,000	150%
3027	INTEREST EARNED	34	50	25	50	200%
3099	OTHER INCOME	279		55	100	182%
TOTAL REVENUE		46,786	45,050	30,080	45,150	
5151	ADMINISTRATION	-	500	500	500	100%
5153	TRANSFER TO GEN FD5 % TREA FEE	2,280	2,250	1,050	2,250	214%
5154	TOURISM/PROMOTIONS	9,200	10,000	20,000	35,000	175%
5155	BLACKHAWK WATERWAYS CVB	15,000	15,000	15,000	15,000	100%
TOTAL EXPENSES		26,481	27,750	36,550	52,750	
NET CHANGE IN FUND BALANCE (REV/EXP)		20,306	17,300	-6,470	-7,600	
FUND BALANCE, BEGINNING OF YEAR		27,604	47,909	47,909	65,209	
FUND BALANCE, END OF YEAR		47,909	65,209	41,439	57,609	

Item	Actual	Estimated	Budget	Budget	Percent
	Year Ended November 30, 2021	Year Ending November 30, 2022	Year Ending Appropriation 2022	Year Ending Appropriation 2023	Inc./Dec. 2022 to 2023
3027 INTEREST EARNED	1,519	1,100	1,100	1,100	100%
3099 OTHER INCOME	9,597	127,000	127,000		0%
3182 WIRELESS FEES	314,281	325,000	325,000	325,000	100%
TOTAL REVENUE	325,397	453,100	453,100	326,100	
5144 CAPITAL PROJECTS & EQUIP	126,430	250,000	250,000	225,000	90%
5191 CONTRACTUAL SERVICES	73,230	60,000	60,000	85,000	142%
5192 EQUIPMENT & REPAIRS	10,496	30,000	30,000	50,000	167%
5193 ADMINISTRATIVE EXPENSES		1,500	1,500	1,000	67%
5196 PUBLIC AWARENESS	2,002	5,000	5,000	2,500	50%
5197 TRAINING	1,471	4,000	4,000	4,000	100%
5203 TRANSFER TO GN FD-WGE REIM-DIS	36,930	85,506	85,506	88,926	104%
5210 TRANSFER TO SOC SEC REIM DIS	2,825	6,541	6,541	6,803	104%
5253 IT MANAGED SERVICE	1,982	1,000	1,000	1,000	100%
5408 TRANSFER TO GIS		10,000	10,000	10,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	1,294	2,500	2,500	4,500	180%
5373 NETWORKING	7,632	45,000	45,000	35,000	78%
5377 TRANSFER TO GEN FD-INS-DISPATC	78	14,903	14,903	15,434	104%
5378 TRANSFER TO IMRF FD-IMRF-DISP	3,782	10,688	10,688	11,116	104%
TOTAL EXPENSES	268,151	526,638	526,638	540,278	
NET CHANGE IN FUND BALANCE (REV/EXP)	57,246	-73,538	-73,538	-214,178	
FUND BALANCE, BEGINNING OF YEAR	603,225	660,471	660,471	586,933	
FUND BALANCE, END OF YEAR	660,471	586,933	586,933	372,755	

Drug Fines

42

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027	INTEREST EARNED	127	100	100	100	100%
3181	DRUG FINE & FORFEITURE	2,864		1,000	1,000	100%
TOTAL REVENUE		<u>2,991</u>	<u>100</u>	<u>1,100</u>	<u>1,100</u>	
5035	EQUIPMENT/TRAINING					
5341	OTHER EXPENDITURES	0	950	6,000	6,000	100%
TOTAL EXPENSES		<u>0</u>	<u>950</u>	<u>6,000</u>	<u>6,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		2,991	-850	-4,900	-4,900	
FUND BALANCE, BEGINNING OF YEAR		22,616	25,607	25,607	24,757	
FUND BALANCE, END OF YEAR		<u>25,607</u>	<u>24,757</u>	<u>20,707</u>	<u>19,857</u>	

Court Security

43

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027	INTEREST EARNED	43	100	100	100	100%
3036	MISC. INCOME					#DIV/0!
3138	CIR CLERK--COURT SECURITY FEE	61,991	58,000	55,000	58,000	105%
TOTAL REVENUE		62,034	58,100	55,100	58,100	
5300	EQUIPMENT MAINT	483	0	1,000	1,000	100%
5303	EQUIPMENT	3,946	8,500	10,000	5,000	50%
5305	TRAINING	0	0	500	500	100%
5307	TRAVEL	0	0	500	500	100%
5309	CT SECURITY--WAGES	55,351	55,000	50,000	57,000	114%
TOTAL EXPENSES		59,780	63,500	62,000	64,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		2,255	-5,400	-6,900	-5,900	
FUND BALANCE, BEGINNING OF YEAR		44,870	47,125	47,125	41,725	
FUND BALANCE, END OF YEAR		47,125	41,725	40,225	35,825	
PAYROLL PART-TIME						
CT SECURITY--WAGES (60%)		55,351	55,000	50,000	57,000	

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2021	Year Ending November 30, 2022	Year Ending Appropriation 2022	Year Ending Appropriation 2023	Inc./Dec. 2022 to 2023
3019	SALE OF PLATBOOKS	40	200	3,500	2,500	71%
3027	INTEREST EARNED	29	50	200	200	100%
3125	SALE OF GIS MAPS AND DATA	825	2,000	2,500	2,000	80%
3139	TRANSFER FROM GIS RESOLUTION	45,000	55,000	55,000	60,000	109%
3300	TRANSFER FROM F34-SAFETY	2,179	2,365	2,365	2,459	104%
3317	ASSESSOR/GIS WEBSITE	8,320	8,000	5,000	7,500	150%
3329	TRANS FROM GEN	14,000	14,000	14,000	14,000	100%
3332	TRANS FROM FUND 41 (911)		10,000	10,000	10,000	100%
TOTAL REVENUE		70,392	91,615	92,565	98,659	
5012	TRAVEL	-	0	200	200	100%
5014	EDUCATION	-	0	500	500	100%
5028	ASSESSOR/GIS WEB	1,444	1,650	1,650	1,650	100%
5253	IT MANAGED SERVICE	792	500	400	400	100%
5191	GIS SERVICES		0	3,000	3,000	100%
5317	EQUIPMENT	-	500	1,000	1,000	100%
5323	PRINTING, SUPPLIES & POSTAGE	-	800	1,500	1,500	100%
6020	LIFE INSURANCE	80	80	80	80	100%
6027	HEALTH INSURANCE	7,180	7,500	7,451	7,717	104%
9206	GIS TECHNICIAN SALARY	54,733	59,121	59,121	61,486	104%
9207	GIS LEASES & MAINTENANCE	2,472	3,000	5,500	5,500	100%
9213	GIS FLYOVER	23,600	0	-	0	#DIV/0!
9211	PLAT & ATLAS BOOKS		6,650	8000	0	0%
TOTAL EXPENSES		90,301	79,801	88,402	83,033	
NET CHANGE IN FUND BALANCE (REV/EXP)		-19,909	11,814	4,163	15,627	
FUND BALANCE, BEGINNING OF YEAR		50,972	31,063	31,063	42,877	
FUND BALANCE, END OF YEAR		31,063	42,877	35,226	58,504	70.46%

*Target for fund balance is 40%

Task Force

45

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2021	Year Ending November 30, 2022	Year Ending Appropriation 2022	Year Ending Appropriation 2023	Inc./Dec. 2022 to 2023
3027	INTEREST EARNED				0	#DIV/0!
3400	SEIZURE REVENUE					
3210	TRANSFER FROM GEN. FUND 11				3,017	
	TOTAL REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,017</u>	
5313	TASK FORCE OFFICER SALARY			0		#DIV/0!
5351	TRANSFER--SOCIAL SECURITY FD			0	0	#DIV/0!
5400	TRANSFER TO IMRF FD			0	0	#DIV/0!
6252	K-9 STIPEND	-		0		#DIV/0!
6253	K-9 MAINTENANCE			0		#DIV/0!
6254	K-9 OVERTIME WAGES	-		0		#DIV/0!
	TOTAL EXPENSES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	0	0	3,017	
FUND BALANCE, BEGINNING OF YEAR		-3,017	-3,017	-3,017	-3,017	
FUND BALANCE, END OF YEAR		<u>-3,017</u>	<u>-3,017</u>	<u>-3,017</u>	<u>0.00</u>	

Rental Housing

46

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027 INTEREST EARNED	5				#DIV/0!
3223 RENTAL HOUSING SUPPORT FEES	28,620	24,000	25,000	25,000	100%
TOTAL REVENUE	28,625	24,000	25,000	25,000	
9203 IL--RENTAL HOUSING SUPPORT FEE	31,230	24,000	25,000	25,000	100%
TOTAL EXPENSES	31,230	24,000	25,000	25,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	0	0	0	0	
FUND BALANCE, BEGINNING OF YEAR	15	15	0	15	
FUND BALANCE, END OF YEAR	15	15	0	15	

Document Storage

47

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027	INTEREST EARNED	299	230	250	250	100%
3167	CIR CLERK--DOC STOR FEES	27,708	23,000	25,000	20,000	80%
TOTAL REVENUE		28,006	23,230	25,250	20,250	
5334	SOFTWARE	2,700	0	5,000	5,000	100%
5369	WAGES	-	0	3,000	4,000	133%
5395	EQUIPMENT	3,879	0	5,000	5,000	100%
5400	TRAN TO 20-3204 IMRF	-	0	230	306	133%
5407	TRAN TO 11-3078 WAGES	-	0	0		#DIV/0!
5414	TRAN TO 19-3204 FICA		0	374	499	133%
5441	ARCHIVING-EXPENSE	0	4,000	8,500	8,500	100%
7113	COMPUTER SYSTEM	4458	6,000	7,000	7,000	100%
TOTAL EXPENSES		11,037	10,000	29,104	30,305	
NET CHANGE IN FUND BALANCE (REV/EXP)		16,969	13,230	-3,854	-10,055	
FUND BALANCE, BEGINNING OF YEAR		47,315	64,284	64,284	77,514	
FUND BALANCE, END OF YEAR		64,284	77,514	60,430	67,459	

Child Support Fee

49

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027 INTEREST EARNED	303	180	300	200	67%
3140 CHILD SUPPORT FEES	7,235	4,500	5,000	4,000	80%
3163 CHILD SUPPORT ENF GRANT					
3281 CHILD SUPPORT ENF PROG (FED)					
TOTAL REVENUE	7,539	4,680	5,300	4,200	
5317 EQUIPMENT	-	1,000	7,500	7,500	100%
5323 PRINTING, SUPPLIES & POSTAGE	750	1,000	3,000	3,000	100%
5372 SOFTWARE MAINTENANCE FEE	3,879	2,000	5,000	5,000	100%
5400 TRANSFER TO IMRF FD	114	86	86	72	84%
5407 TRANSFER TO GEN FD--CLK WAGES	1,109	800	800	800	100%
5414 TRANSFER TO SOC SEC--CLERKHIRE	85	61	61	61	100%
5421 CIR CLERK CLERKHIRE--O/T 1.5	-	500	1,000	1,000	100%
5441 ARCHIVING	-	5,000	10,000	10,000	100%
6063 OVERTIME-1.0	587	0	1,500	1,500	100%
7113 COMPUTER SYSTEM	5,535	10,000	20,000	20,000	100%
TOTAL EXPENSES	12,058	20,447	48,947	48,933	#DIV/0!
NET CHANGE IN FUND BALANCE (REV/EXP)	-4,519.04	-15,767	-43,647	-44,733	
FUND BALANCE, BEGINNING OF YEAR	109,654.69	105,135.65	105,136	89,369	
FUND BALANCE, END OF YEAR	105,135.65	89,369	61,489	44,635	

Circuit Clerk Fund

50

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2021	Year Ending November 30, 2022	Year Ending Appropriation 2022	Year Ending Appropriation 2023	Inc./Dec. 2022 to 2023
3027	INTERST EARNED			0	0	#DIV/0!
3272	MONEY COLLECTED	734,932	550,000	600,000	550,000	92%
TOTAL REVENUE		734,932	550,000	600,000	550,000	
5040	BANK SERVICE CHARGE					#DIV/0!
5465	TRANSFER INT TO GENERAL FUND					#DIV/0!
8538	CHECKS WRITTEN	682,257	550,000	600,000	550,000	92%
TOTAL EXPENSES		682,257	550,000	600,000	550,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		52,674	0	0	0	
FUND BALANCE, BEGINNING OF YEAR		152,895	205,569	205,569	205,569	
FUND BALANCE, END OF YEAR		205,569	205,569	205,569	205,569	

GIS Resolution Fund

52

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027	INTEREST EARNED	48	100	150	150	100%
3133	GIS RESOLUTION FEES	63,064	70,000	62,000	53,000	85%
TOTAL REVENUE		63,112	70,100	62,150	53,150	
5408	TRANSFER TO GIS FUND	45,000	55,000	55,000	60,000	109%
TOTAL EXPENSES		45,000	55,000	55,000	60,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		18,112.32	15,100	7,150	-6,850	
FUND BALANCE, BEGINNING OF YEAR		29,979.71	48,092	48,092	63,192	
FUND BALANCE, END OF YEAR		48,092.03	63,192	55,242	56,342	

VCVA

53

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027 INTEREST EARNED	-				#DIV/0!
3169 GRANT MONEY RECEIVED	11,250	15,000	15,000	17,000	113%
3210 TRANSFER FROM GEN FUND11				6,677	#DIV/0!
TOTAL REVENUE	11,250	15,000	15,000	23,677	
5130 EMPLOYER'S SHARE OF FICA TAXES	1,081	1,054	1,054	1,300	123%
5386 VCVA- FUND--WAGES	13,642	13,946	13,946	15,699	113%
5415 BALANCE DUE GRANT AGENCY					
TOTAL EXPENSES	14,723	15,000	15,000	16,999	
NET CHANGE IN FUND BALANCE (REV/EXP)	-3,473	0	0	6,678	
FUND BALANCE, BEGINNING OF YEAR	-3,205	-6,678	-6,678	-6,678	
FUND BALANCE, END OF YEAR	-6,678	-6,678	-6,678	0.00	

Health Department

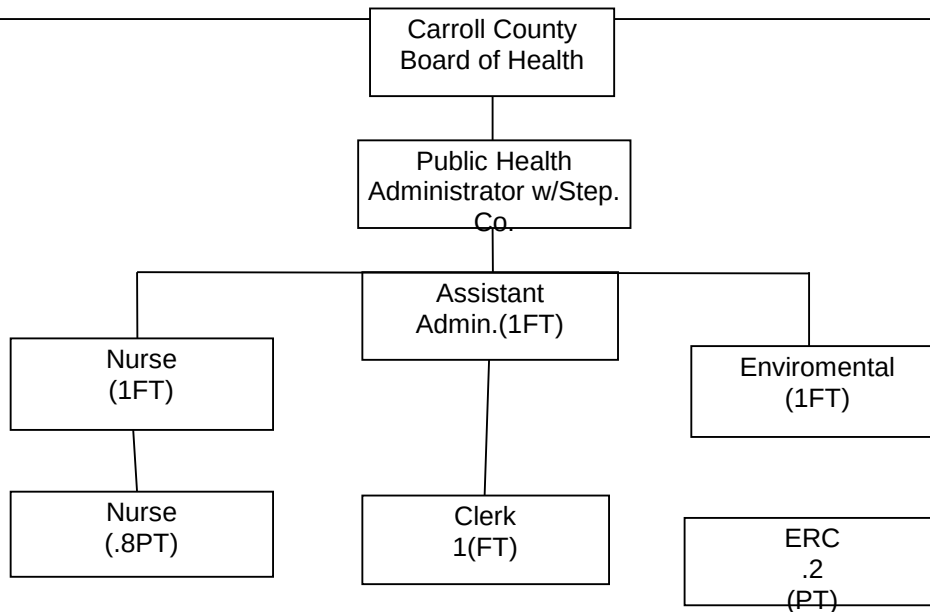
54

Item	Actual Year Ended 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3001 REAL ESTATE TAX COLLECTION	11,991	13,000	13,000	14,000	108%
3002 MOBILE HOME TAX COLLECTION	5	100	100	100	100%
3027 INTEREST EARNED	421	2,000	500	1,500	300%
3099 OTHER INCOME	294,778	298,000	298,000	101,500	34%
3127 BIOTRRORISM GRANT	30,074	36,529	36,529	36,392	100%
3129 LOCAL HEALTH PROJECT GRANT	66,612	80,000	89,340	65,476	73%
3134 FCM CONTRACT	32,177	35,000	46,880	42,230	90%
3142 EH FEES	52,629	48,000	46,000	54,000	117%
3189 WIC GRANT	44,443	43,512	43,512	46,870	108%
3211 TRANSFER FROM SOCIAL SEC.	17,363	19,173	19,173	18,391	96%
3212 TRANSFER FROM IMRF FUND	28,066	30,823	30,823	29,580	96%
3226 TOBACCO GRANT	24,147	20,000	20,000	22,364	112%
3227 OTHER FEES	41,835	45,000	58,900	43,000	73%
3232 MOSQUITO PREVENTION GRANT	9,967	13,000	15,370	14,228	93%
3255 CHILDHOOD LEAD POISON GRANT	4300.89	8,000	12,300	12,000	98%
3300 TRANSFER FROM F34-SAFETY	1,941	2,119	2,119	2,204	104%
3327 RENTAL INCOME	1,680	1,680	1,680	1,500	89%
3363 FEDERAL GRANTS			0		#DIV/0!
3365 EBOLA			0		#DIV/0!
TOTAL REVENUE	662,430	695,936	734,226	505,335	
5003 REPAIRS & MAINT. BUILDING	31,782	24,000	29,500	17,000	58%
5004 UTILITIES	6,070	6,000	6,500	5,500	85%
5012 TRAVEL	993	900	2,250	2,250	100%
5075 OTHER SALARIES	230,927	246,983	246,983	237,022	96%
5085 TELEPHONE	7,436	6,400	6,900	6,200	90%
5095 TRAINING	64	548	1,250	1,250	100%
5128 EMPLOYER'S SHARE OF IMRF FUND	23,111	30,823	30,823	29,580	96%
5130 EMPLOYER'S SHARE OF FICA TAX	17,618	19,173	19,173	18,391	96%
5253 IT MANAGED SERVICE	4,268	2,134	2,134	2,134	100%
5322 REPAIRS	311	1,500	2,500	2,500	100%
5323 PRINTING, SUPPLIES & POSTAGE	17,094	20,000	28,000	17,000	61%
5335 EQUIPMENT	42,360	28,000	92,000	70,500	77%
5344 CONTRACTUAL	187,185	105,000	219,866	72,066	33%
5382 MANAGEMENT CONTRACT	19,940	23,807	23,807	24,521	103%
5388 COLON SCREENING GRANT	21,540	6,000	2,000	5,000	250%
5396 MEDICAL SUPPLIES & COMMODITIES	17,632	17,500	47,600	32,100	67%
5397 STATE IMMUNIZATION	1,145	0	0	0	#DIV/0!
5437 PART-TIME JANITOR	2,080	3,380	3,640	3,380	93%
5458 RENT	-	600	600	600	100%
6020 LIFE INSURANCE	239	319	319	319	100%
6025 HEALTH INSURANCE-ADMINISTRATIVE	288	336	336		0%
6026 SELF-INSURANCE PORTION	1,320	1,000	1,000	1,000	100%
6027 HEALTH INSURANCE		29,805	29,805	30,867	104%
7112 PROPERTY TAX			0		#DIV/0!
LPN -GRANT		10,000	33,488		0%
TOTAL EXPENSES	633,406	584,208	830,474	579,181	
NET CHANGE IN FUND BALANCE (REV/EXP)	29,024.80	111,728	-96,248	-73,846	
FUND BALANCE, BEGINNING OF YEAR	455,111.76	484,137	484,137	595,865	
FUND BALANCE, END OF YEAR	484,136.56	595,865	387,889	522,019	90.13%

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

	2021-22	2022-23	
RN (FTE no ins)	\$46,115.80	\$47,960.43	104.00%
RN (FTE)	\$50,809.85	\$52,842.24	104.00%
EH Associate (FTE)	\$52,517.51	\$54,618.21	104.00%
Assistant Administrator (FTE)	\$52,983.03	\$55,102.35	104.00%
Clerk (FTE)	\$25,480.00	\$26,499.20	104.00%
Emergency Response Coord. (.2 to .5) ***increase in hours	.	\$0.00	#VALUE!
	\$227,906.19	\$237,022.44	104.00%

Grants

55

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2021	Year Ending November 30, 2022	Year Ending Appropriation 2022	Year Ending Appropriation 2023	Inc./Dec. 2022 to 2023
3027	INTEREST EARNED	19	21	30	50	167%
3261	DEATH CERT CORONER GRANT	3,922	5,727			#DIV/0!
3278	MOTOR VOTER REGIST. GRANT	-		500,000		0%
3287	LEPC/HMEP GRANT	14,064				#DIV/0!
3326	ALL GRANTS	-		0	900,000	#DIV/0!
3351	708 GRANT BENEFIT DONATIONS	20				#DIV/0!
3353	K9 GRANT FUND REVENUE	5,000		0	0	#DIV/0!
TOTAL REVENUE		23,025	5,748	500,030	900,050	
5050	INTEREST TO GEN FUND			190	450	237%
5442	CO CLERK DEATH CERT	-1	597	367	-230	-63%
5446	CORONER DEATH CERT	0		8,258	13,985	169%
5450	MOTOR VOTER REGISTRATION	0				#DIV/0!
5502	HEMP GRANT	14,064				#DIV/0!
5504	BULLET PROFF VESTS	0		1,616	1,616	100%
5507	ALL GRANTS	0		500,000	900,000	180%
5552	SHERIFF EQUIP GRANT EXP	0		-825	-825	100%
5553	K9 GRANT EXPENSE	21,000		4,246	0	0%
5650	708 BENEFIT GRANT EXPENSES	0		474	474	100%
5651	708 BENEFIT GRANT TO AGENCIES	10,700		-303	-303	100%
TOTAL EXPENSES		45,764	597	514,023	915,167	
NET CHANGE IN FUND BALANCE (REV/EXP)		-22,739	5,151	-13,993	-15,117	
FUND BALANCE, BEGINNING OF YEAR		32,754	10,015	10,015	15,167	
FUND BALANCE, END OF YEAR		10,015	15,167	-3,978	50	

Pet Population Control

56

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027 INTEREST EARNED	7	6	7	6	86%
3121 IL STATE PET POPULATION FEES	2,579	2,500	2,500	2,500	100%
TOTAL REVENUE	2,586	2,506	2,507	2,506	
5503 SPAY & NEUTERING	4,784	6,044	5,000	5,000	100%
TOTAL EXPENSES	4,784	6,044	5,000	5,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	-2,198	-3,538	-2,493	-2,494	
FUND BALANCE, BEGINNING OF YEAR	7,211	5,013	5,013	1,475	
FUND BALANCE, END OF YEAR	5,013	1,475	2,520	-1,019	

Circuit Clerk Operations and Admin.

57

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027	INTEREST EARNED	10	6	6	6	100%
3247	CIR CLERK--OPERATION ADD-ONS	6,898	7,350	6,500	7,000	108%
TOTAL REVENUE		6,908	7,356	6,506	7,006	
5323	PRINTING, SUPPLIES & POSTAGE	0	600	1,000	1,000	100%
7113	COMPUTERS	0	4,100	6,000	6,000	100%
TOTAL EXPENSES		1	4,700	7,000	7,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		6,907	2,656	-494	6	
FUND BALANCE, BEGINNING OF YEAR		15,976	22,883	22,883	25,539	
FUND BALANCE, END OF YEAR		22,883	25,539	22,389	25,545	

Squad Car Acquisition and Maint.

58

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027	INTEREST EARNED	3	15	50	5	10%
3249	SQUAD CAR MAINTENANCE	20	20	200	20	10%
TOTAL REVENUE		22	35	250	25	
5435	TRANSFER TO GENERAL FUND	2,000	2,000	2,000	0	0%
9210	SQUAD CAR MAINTENANCE	0				
TOTAL EXPENSES		2,000	2,000	2,000	0	
NET CHANGE IN FUND BALANCE (REV/EXP)		-1,978	-1,965	-1,750	25	
FUND BALANCE, BEGINNING OF YEAR		3,954	1,976	1,976	11	
FUND BALANCE, END OF YEAR		1,976	11	226	36	

Victims Impact

59

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027	INTEREST EARNED	0	0	25	25	100%
3251	VICTIMS IMPACT FEES	260	0	0		#DIV/0!
TOTAL REVENUE		<u>260</u>	<u>0</u>	<u>25</u>	<u>25</u>	
5014	EDUCATION	0	0	3,000	2,000	67%
TOTAL EXPENSES		<u>0</u>	<u>0</u>	<u>3,000</u>	<u>2,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		260	0	-2,975	-1,975	
FUND BALANCE, BEGINNING OF YEAR		5,580	5,840	5,840	5,840	
FUND BALANCE, END OF YEAR		<u>5,840</u>	<u>5,840</u>	<u>2,865</u>	<u>3,865</u>	

Historical Society

60

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3001	REAL ESTATE TAX COLLECTION	6,215	6,200	6,200	6,200	100%
3002	MOBILE HOME TAX COLLECTION	3		0		#DIV/0!
TOTAL REVENUE		6,217	6,200	6,200	6,200	
5500	DISTRIBUTION	6,217	6,200	6,200	6,200	100%
TOTAL EXPENSES		6,217	6,200	6,200	6,200	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	0	0	0	#DIV/0!
FUND BALANCE, BEGINNING OF YEAR		0	0	0	0	
FUND BALANCE, END OF YEAR		0	0	0	0	

Extension

61

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3001	REAL ESTATE TAX COLLECTION	74,953	75,000	75,000	75,000	100%
3002	MOBILE HOME TAX COLLECTION	31	26			#DIV/0!
TOTAL REVENUE		<u>74,984</u>	<u>75,026</u>	<u>75,000</u>	<u>75,000</u>	
5500	TAX BUYER REIMBURSEMENT	74,984	75,000	75,000	75,000	100%
TOTAL EXPENSES		<u>74,984</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	26	0	0	
FUND BALANCE, BEGINNING OF YEAR		0	0	0	26	
FUND BALANCE, END OF YEAR		<u>0</u>	<u>26</u>	<u>0</u>	<u>26</u>	

Tax Redemption Fund

62

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027	INTEREST EARNED					#DIV/0!
3264	REDEMPTION INCOME	338,193	255,000	300,000	250,000	83%
TOTAL REVENUE		338,193	255,000	300,000	250,000	
5435	TRAN TO 11-3283 GEN FD-INT					
8531	TAX BUYER REIMBURSEMENT	366,715	301,000	290,000	250,000	86%
8541	REDEMPTION FILING FEES	8,005	7,000	9,900	7,000	71%
8544	OVERPAYMENTS/REIMBURSE	42	100	100	100	100%
TOTAL EXPENSES		374,763	308,100	300,000	257,100	
NET CHANGE IN FUND BALANCE (REV/EXP)		-36,570	-53,100	0	-7,100	
FUND BALANCE, BEGINNING OF YEAR		101,476	64,907	64,907	11,807	
FUND BALANCE, END OF YEAR		64,907	11,807	64,907	4,707	

Death and Fetal Death Fees

63

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027	INTEREST EARNED					#DIV/0!
3265	DEATH FEES	4,264	6,000	5,000	5,000	100%
TOTAL REVENUE		<u>4,264</u>	<u>6,000</u>	<u>5,000</u>	<u>5,000</u>	
5435	TRAN TO 11-3284 GEN FD-INT					
8532	FEES DISBURSEMENT	4,260	6,000	5,000	5,000	100%
TOTAL EXPENSES		<u>4,260</u>	<u>6,000</u>	<u>5,000</u>	<u>5,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		4	0	0	0	
FUND BALANCE, BEGINNING OF YEAR		412	416	416	416	
FUND BALANCE, END OF YEAR		<u>416</u>	<u>416</u>	<u>416</u>	<u>416</u>	

Clerk and Recorders Fees

64

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2021	Year Ending November 30, 2022	Year Ending Appropriation 2022	Year Ending Appropriation 2023	Inc./Dec. 2022 to 2023
3027	INTEREST EARNED					#DIV/0!
3266	RECORDER FEES(COUNTER SALES)	26,227	25,000	27,000	27,000	100%
3291	RECORDING DEPOSITS	85,745	70,000	80,000	70,000	88%
3292	DEED STAMPS	171,549	148,500	157,500	145,000	92%
3293	RHSP	28,305	24,000	27,000	24,000	89%
3294	GIS RESOLUTION FEES	62,291	53,000	62,000	53,000	85%
3295	RECORDING AUTOMATION FEES	21,281	18,100	21,000	18,100	86%
3296	VITALS	10,068	11,400	10,500	11,000	105%
3297	VITAL RESOLUTION FEES	3,371	3,500	3,000	3,500	117%
3298	DOMESTIC VIOLENCE FEES	430	300	300	300	100%
3299	MISC FEES	1,764	800	1,800	1,000	56%
TOTAL REVENUE		411,030	354,600	390,100	352,900	
5041	DEED STAMP EXP	110,498	99,000	105,000	100,000	95%
5266	TRANS GEN FUND--COUNTER SALES	25,835	25,000	27,000	27,000	100%
5291	TRANS GEN FUND--RECORDING DEP	86,779	74,000	80,000	70,000	88%
5292	TRANS GEN FUND--DEED STAMPS	55,248	52,000	52,500	52,500	100%
5293	RHSP	28,620	24,000	27,000	24,000	89%
5294	TRANS TO GIS RESOLUTION	63,064	53,000	62,000	53,000	85%
5295	RECORDING AUTOMATION	21,540	18,100	21,000	18,000	86%
5296	TRANS GEN FUND--VITALS	9,780	11,400	10,500	11,000	105%
5297	TRANS TO VITAL RESOLUTION	3,243	3,500	3,000	3,500	117%
5298	DOMESTIC VIOLENCE	430	500	300	300	100%
5299	TRANS GEN FUND--MISC FEES	1,797	800	1,800	1,000	56%
8544	OVERPAYMENT/REIMBURSEMENT			0		#DIV/0!
5435	TRAN TO 11-3285 GEN FD-INT			0		#DIV/0!
TOTAL EXPENSES		406,834	361,300	390,100	360,300	
NET CHANGE IN FUND BALANCE (REV/EXP)		4,197	-6,700	0	-7,400	
FUND BALANCE, BEGINNING OF YEAR		38,574	42,771	42,771	36,071	
FUND BALANCE, END OF YEAR		42,771	36,071	42,771	28,671	Fund Bal 8%

Sheriff's Fee

66

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027	INTEREST EARNED		1	3	1	33%
3268	SHERIFF'S FEES	49,194	38,000	32,000	40,000	125%
TOTAL REVENUE		<u>49,194</u>	<u>38,001</u>	<u>32,003</u>	<u>40,001</u>	
8534	FEES TO GENERAL FUND	51,954	38,000	32,000	40,000	125%
TOTAL EXPENSES		<u>51,954</u>	<u>38,000</u>	<u>32,000</u>	<u>40,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		-2,760	1	3	1	
FUND BALANCE, BEGINNING OF YEAR		7,258	4,498	4,498	4,499	
FUND BALANCE, END OF YEAR		<u>4,498</u>	<u>4,499</u>	<u>4,501</u>	<u>4,500</u>	

Prisoner Commissary

67

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027	INTEREST EARNED					#DIV/0!
3269	MONEY RECEIVED	48,069	32,000	30,000	35,000	117%
TOTAL REVENUE		48,069	32,000	30,000	35,000	
8535	COMMISSARY EXPENSES	43,395	29,000	29,000	40,000	138%
	AUDIT		0	3,000	0	0%
	OTHER			0	0	#DIV/0!
TOTAL EXPENSES		43,395	29,000	32,000	40,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		4,674	3,000	-2,000	-5,000	
FUND BALANCE, BEGINNING OF YEAR		11,635	16,310	16,310	19,310	
FUND BALANCE, END OF YEAR		16,310	19,310	14,310	14,310	

Sheriff Trust Account

68

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027	INTEREST EARNED	3				#DIV/0!
3270	SHERIFF SALE AND BOND FEE	26,181	24,000	25,000	26,000	104%
TOTAL REVENUE		<u>26,184</u>	<u>24,000</u>	<u>25,000</u>	<u>26,000</u>	
8536	SALE AND BOND DISBURESMENT	26,181	24,000	25,000	26,000	104%
TOTAL EXPENSES		<u>26,181</u>	<u>24,000</u>	<u>25,000</u>	<u>26,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		3	0	0	0	
FUND BALANCE, BEGINNING OF YEAR		5,591	5,594	5,594	5,594	
FUND BALANCE, END OF YEAR		<u>5,594</u>	<u>5,594</u>	<u>5,594</u>	<u>5,594</u>	

Trustee

69

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3271	TRUSTEE PROPERTIES SALE	14,913	5,000	5,000	8,500	170%
TOTAL REVENUE		14,913	5,000	5,000	8,500	
8537	TAX SALE DISBURSEMENTS	15,822	5,000	5,000	8,500	170%
TOTAL EXPENSES		15,822	5,000	5,000	8,500	
NET CHANGE IN FUND BALANCE (REV/EXP)		-909	0	0	0	
FUND BALANCE, BEGINNING OF YEAR		969	60	60	60	
FUND BALANCE, END OF YEAR		60	60	60	60	

Marriage Fund

71

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027	INTEREST EARNED					#DIV/0!
3274	MARRIAGE FUND INCOME	40	60	10	10	100%
TOTAL REVENUE		40	60	10	10	
8540	MARRIAGE FUND DISBURSEMENT	334	330		300	#DIV/0!
TOTAL EXPENSES		334	330	0	300	
NET CHANGE IN FUND BALANCE (REV/EXP)		-294	-270	10	-290	
FUND BALANCE, BEGINNING OF YEAR		1,294	1,000	1,000	730	
FUND BALANCE, END OF YEAR		1,000	730	1,010	440	

Coroner Fees

72

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027	INTEREST EARNED	33	248	200	100	50%
3140	CORONER FEES	3,300	4,250	3,500	3,700	106%
TOTAL REVENUE		3,333	4,498	3,700	3,800	
5510	DISBURSEMENTS	0	0	2,000	2,000	100%
TOTAL EXPENSES		0	0	2,000	2,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		3,333	4,498	1,700	1,800	
FUND BALANCE, BEGINNING OF YEAR		31,427	34,759	34,759	39,257	
FUND BALANCE, END OF YEAR		34,759	39,257	36,459	41,057	

K-9

73

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending Appropriation 2022	Budget Year Ending Appropriation 2023	Percent Inc./Dec. 2022 to 2023
3027	INTEREST EARNED	2	4	1	1	100%
3330	K-9 RECIEPTS	0	684	1,000	500	
3325	GRANT REIMBURSEMENTS	9,393				#DIV/0!
TOTAL REVENUE		<u>9,395</u>	<u>688</u>	<u>1,001</u>	<u>501</u>	
5510	K-9 EXPENSE	1,007	2,000	2,500	3,000	120%
TOTAL EXPENSES		<u>1,007</u>	<u>2,000</u>	<u>2,500</u>	<u>3,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		8,388	-1,312	-1,499	-2,499	
FUND BALANCE, BEGINNING OF YEAR		2,162	10,550	10,550	9,238	
FUND BALANCE, END OF YEAR		<u>10,550</u>	<u>9,238</u>	<u>9,051</u>	<u>6,739</u>	

Transportation Grant

74

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2021	Year Ending November 30, 2022	Year Ending Appropriation 2022	Year Ending Appropriation 2023	Inc./Dec. 2022 to 2023
3027	INTEREST EARNED					#DIV/0!
3310	PUBLIC TRANS. GRANT	360,464	491,896	400,000	1,000,000	250%
3340	FEDERAL PUB. TRANS GRA.	110,424	67,414	0		#DIV/0!
TOTAL REVENUE		470,888	559,311	400,000	1,000,000	
5510	DISBURSMENTS	470,888	559,311	400,000	1,000,000	250%
TOTAL EXPENSES		470,888	559,311	400,000	1,000,000	
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	Budget	Percent
		Year Ended November 30, 2021	Year Ending November 30, 2022	Year Ending November 30, 2022	Year Ending November 30, 2023	Inc./Dec. 2019 to 2023
3027	INTEREST EARNED	13	30	10	30	#DIV/0!
3320	FAILURE TO APPEAR FEES	1,018	1,800	800	1,800	#DIV/0!
TOTAL REVENUE		1,031	1,830	810	1,830	
5506	DISBURSMENTS	-	7,000	7,000	2,000	#DIV/0!
TOTAL EXPENSES		-	7,000	7,000	2,000	
IET CHANGE IN FUND BALANCE (REV/EXP)		1,031	-5,170	-6,190	-170	
FUND BALANCE, BEGINNING OF YEAR		12,739	13,770	13,770	8,600	
FUND BALANCE, END OF YEAR		13,770	8,600	7,580	8,430	

SEX OFFENDER REGISTRY FUND

76

Item	Actual	Estimated	Budget	Budget	Percent
	Year Ended November 30, 2021	Year Ending November 30, 2022	Year Ending November 30, 2022	Year Ending November 30, 2023	Inc./Dec. 2019 to 2023
3027 INTEREST EARNED					#DIV/0!
3196 SEX OFFENDER REGISTRY	2,239	2,000	2,000	1,800	#DIV/0!
TOTAL REVENUE	2,239	2,000	2,000	1,800	
8538 CHECKS WRITTEN	1,170	2,050	2,000	2,000	#DIV/0!
TOTAL EXPENSES	1,170	2,050	2,000	2,000	
IET CHANGE IN FUND BALANCE (REV/EXP)	1,069	-50	0	-200	
FUND BALANCE, BEGINNING OF YEAR	4,503	5,572	5,572	5,522	
FUND BALANCE, END OF YEAR	5,572	5,522	5,572	5,322	

Veterans Assistance Commission

77

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending November 30, 2022	Budget Year Ending November 30, 2023	Percent Inc./Dec. 2019 to 2023
3001 REAL ESTATE TAX COLLECTION	45,788	45,800	45,800	45,800	100%
3002 MOBILE HOME TAX COLLECTION	19	20	30		
	45,807	45,820	45,830	45,800	100%
TOTAL REVENUE					
5506 DISBURSMENTS	45,578	45,800	45,800	45,800	100%
TOTAL EXPENSES	45,578	45,800	45,800	45,800	100%
NET CHANGE IN FUND BALANCE (REV/EXP)	229	20	30	0	
FUND BALANCE, BEGINNING OF YEAR	30,212	30,441	30,441	30,461	
FUND BALANCE, END OF YEAR	30,441	30,461	30,471	30,461	

<u>WORKSHEET</u>	Budget 2022	Budget 2023	
DUES	1,645	1,645	100.0%
PRINTING, SUPPLIES & POSTAGE	1,200	1,400	116.7%
WAGES	20,987	25,500	121.5%
MILEAGE & TRAINING	2,516	2,516	100.0%
VETERANS ASSISTANCE	7,000	7,000	100.0%
TRANSPORTATION ASSISTANCE	18,500	7,000	37.8%
EQUIPMENT	1,500	2,000	133.3%
EQUIPMENT MAINTENANCE	400	550	137.5%
ADMINISTRATIVE	3,500	3,000	85.7%
MEDIACOM		3,000	#DIV/0!
INSURANCE		625	#DIV/0!
	\$57,248	\$54,236	94.7%

States Attorney Records Automation

80

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending November 30, 2022	Budget Year Ending November 30, 2023	Percent Inc./Dec. 2019 to 2023
3027	INTEREST EARNED	1	6	1	1	1.00
3800	FEES	452	332	500	300	
		453	338	501	301	
TOTAL REVENUE						
5520	DISBURSMENTS	0	0	0	0	#DIV/0!
TOTAL EXPENSES		0	0	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)		453	338	501	301	
FUND BALANCE, BEGINNING OF YEAR		325	777	777	1,116	
FUND BALANCE, END OF YEAR		777	1,116	1,278	1,417	

Public Defender Records Automation

81

Item	Actual		Estimated		Budget		Percent Inc./Dec. 2019 to 2023
	Year Ended November 30, 2021	Year Ending November 30, 2022	Year Ending November 30, 2022	Year Ending November 30, 2023	Year Ending November 30, 2023		
3027 INTEREST EARNED	1	14	-	5	#DIV/0!		
3801 FEES	868	628	800	700	88%		
	869	642	800	705	88%		
TOTAL REVENUE							
5521 DISBURSMENTS	-	-	1,000	1,000	100%		
TOTAL EXPENSES	-	-	1,000	1,000	100%		
NET CHANGE IN FUND BALANCE (REV/EXP)	869	642	-200	-295			
FUND BALANCE, BEGINNING OF YEAR	788	1,657	1,657	2,298			
FUND BALANCE, END OF YEAR	1,657	2,298	1,457	2,003			

Law Enforcement Operations

82

Item	Actual	Estimated	Budget	Budget	Percent
	Year Ended November 30, 2021	Year Ending November 30, 2022	Year Ending November 30, 2022	Year Ending November 30, 2023	Inc./Dec. 2019 to 2023
3027 INTEREST EARNED	24.56	80	30	60	200%
3802 FEES	24,152	15,000	15,000	15,000	100%
	24,152	15,080	15,030	15,060	100%
TOTAL REVENUE					
5522 DISBURSMENTS	2,847	20,000	30,000	20,000	67%
TOTAL EXPENSES	2,847	20,000	30,000	20,000	67%
NET CHANGE IN FUND BALANCE (REV/EXP)	21,305	-4,920	-14,970	-4,940	
FUND BALANCE, BEGINNING OF YEAR	18,795	40,100	40,100	35,180	
FUND BALANCE, END OF YEAR	40,100	35,180	25,130	30,240	

Probation Court Fee

83

Item	Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending November 30, 2022	Budget Year Ending November 30, 2023	Percent Inc./Dec. 2019 to 2023
3027 INTEREST EARNED	2	29	5	10	200%
3803 FEES	1,980	1,669	1,500	2,000	133%
	1,982	1,698	1,505	2,010	134%
TOTAL REVENUE					
5523 DISBURSMENTS	-	1,500	1,500	1,500	100%
TOTAL EXPENSES	-	1,500	1,500	1,500	100%
NET CHANGE IN FUND BALANCE (REV/EXP)	1,982	198	5	510	
FUND BALANCE, BEGINNING OF YEAR	1,422	3,404	3,404	3,603	
FUND BALANCE, END OF YEAR	3,404	3,603	3,409	4,113	

Corona Virus Relief Fund

84

Item		Actual Year Ended November 30, 2021	Estimated Year Ending November 30, 2022	Budget Year Ending November 30, 2022	Budget Year Ending November 30, 2023	Percent Inc./Dec. 2019 to 2023
3333	REVENUE	1389290	1,389,290	1,389,290		0%
	INTEREST		3,500			
		1,389,290	1,389,290	1,389,290	-	0%
	TOTAL REVENUE					
5555	CORONA VIRUS RELIEF EXP	34,855	69,710	2,678,579	2,117,178	79%
5557	PREMIUM PAY	11,359	79,000			
5561	HVAC		50,000			
5558	TECHNOLOGY UPGRADE	15,946	48,048			
5559	FIRE DEPT RADIOS		98,202			
5560	VEHICLES		36,977			
9208	BUILDING IMPROVEMENTS		190,000			
	TOTAL EXPENSES	62,160	571,937	2,678,579	2,117,178	79%
	NET CHANGE IN FUND BALANCE (REV/EXP)	1,327,130.43	817,352	-1,289,289	-2,117,178	
	FUND BALANCE, BEGINNING OF YEAR	(27,304.64)	1,299,826	1,299,826	2,117,178	
	FUND BALANCE, END OF YEAR	1,299,825.79	2,117,178	10,537	0	

Capital Projects-Unrestricted

85

Item	Actual	Estimated	Budget	Budget	Percent
	Year Ended November 30, 2021	Year Ending November 30, 2022	Year Ending November 30, 2022	Year Ending November 30, 2023	Inc./Dec. 2019 to 2023
INTEREST				400	#DIV/0!
3210 TRANSFER FROM GENERAL FUND				400,000	#DIV/0!
	-	-	-	400,400	#DIV/0!
TOTAL REVENUE					
5510 DISBURSEMENTS				400,000	#DIV/0!
TOTAL EXPENSES	-	-	-	400,000	#DIV/0!
NET CHANGE IN FUND BALANCE (REV/EXP)	-	0	0	400	
FUND BALANCE, BEGINNING OF YEAR	-	0	0	0	
FUND BALANCE, END OF YEAR	-	0	0	400.00	

Opioid Settlement

86

		Actual	Estimated	Budget	Budget	Percent
		Year Ended	Year Ending	Year Ending	Year Ending	Inc./Dec.
		November 30,	November 30,	November 30,	November 30,	2019 to
		2021	2022	2022	2023	2023
Item						
	INTEREST					#DIV/0!
3269	MONEY RECEIVED		10,065		10,000	#DIV/0!
		-	10,065	-	10,000	#DIV/0!
	TOTAL REVENUE					
	DISBURSEMENTS				10,000	#DIV/0!
	TOTAL EXPENSES	-	-	-	10,000	#DIV/0!
	NET CHANGE IN FUND BALANCE (REV/EXP)	-	10,065	0	0	
	FUND BALANCE, BEGINNING OF YEAR	-	0	0	10,065	
	FUND BALANCE, END OF YEAR	-	10,065	0	10,065	

ADOPTION OF THE COMBINED BUDGET AND APPROPRIATIONS ORDINANCE

Section Three: Partial Invalidity

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

Section Four:

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

Passed and approved by the County Board of the County of Carroll, this 17th day of November, A.D., 2022.

Ayes: 7
Nays: 0
Absent: 2


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., 2022 and ending on the 30th day of November, A.D., 2023.

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., 2022 and ending on the 30th day of November, A.D., 2023.

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

General County:	1,145,000
Corporate	200,000
Liability Insurance (including Unemployment Ins.)	75,000
Agriculture Co-op Extension	6,200
Historical Society	420,000
County Highway	210,000
Matching	210,000
County Bridge	405,000
Community Mental Health	14,000
County Health	431,000
Illinois Municipal Retirement	265,000
Federal Social Security	104,000
Senior Citizens	45,800
Veterans Assistance Commission	
Total	<u>3,531,000</u>

Ayes: 7

Nays: 0

Absent: 2

Adopted and passed the foregoing tax levies by a roll call vote of the County Board of Carroll County, Illinois, on November 17, 2022.


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	2022 Estimated Levy	2022 Estimated Rate	2021 Levy	2021 Rate	2020 Levy	2020 Rate	2019 Levy	2019 Rate	2018 Levy	2018 Rate	2017 Levy
General	1,213,923	1,145,000	0.25467	1,110,000	0.26915	1,080,000	0.27907	1,056,000	0.27530	990,000	0.27887	950,000
Liability Insurance		200,000	0.04448	180,000	0.04365	170,000	0.04393	150,000	0.03911	137,000	0.03859	137,000
Agri. Co-op Ext.	134,880	75,000	0.01668	75,000	0.01819	75,000	0.01938	75,000	0.01955	75,000	0.02113	75,000
Historical Society	8,992	6,200	0.00138	6,200	0.00150	6,200	0.00160	6,200	0.00162	6,200	0.00175	6,200
Highway	449,601	420,000	0.09342	410,000	0.09942	400,000	0.10336	393,575	0.10261	370,000	0.10423	365,000
Matching	224,801	210,000	0.04671	203,000	0.04922	200,000	0.05168	197,000	0.05136	185,000	0.05211	180,000
Bridge	224,801	210,000	0.04671	203,000	0.04922	200,000	0.05168	197,000	0.05136	185,000	0.05211	180,000
Mental Health	449,601	405,000	0.09008	390,000	0.09457	380,000	0.09819	370,000	0.09646	355,000	0.10000	345,000
County Health	337,201	14,000	0.00311	13,000	0.00315	12,000	0.00310	11,000	0.00287	10,000	0.00282	10,000
IMRF		431,000	0.09586	430,000	0.10427	425,000	0.10982	418,000	0.10897	450,000	0.12676	450,000
Social Security		265,000	0.05894	260,000	0.06304	250,000	0.06460	247,000	0.06439	247,000	0.06958	247,000
Senior Citizens	112,400	104,000	0.02313	98,000	0.02376	95,000	0.02455	90,000	0.02346	87,000	0.02451	85,000
VAC	134,880	45,800	0.01019	45,800	0.01111	45,800	0.01183	44,800	0.01168	44,800	0.01262	44,800
Total		3,531,000	0.78536	3,424,000	0.83024	3,339,000	0.862791	3,255,575	0.848745	3,142,000	0.885077	3,075,000
		103.13%		102.55%		102.56%		103.61%		102.18%		103.35%
		449,601,059		412,408,458		387,000,000		383,575,000		355,000,000		345,000,000

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	3,255,575
%Inc./Dec.	4.92%	1.07%	-5.65%	-0.16%	1.76%	-0.85%	4.11%	0.61%	3.35%	2.18%	3.61%
Total Rate	0.80357	0.84625	0.90240	0.89369	0.89521875	0.863358663	0.869317263	0.874608657	0.891304348	0.8850770	0.848745
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	383,575,000

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	280,388	297,842	294,201	311,127	106%
6027 Highway	44,875	44,612	52,159	54,018	104%
6027 Health Department	30,867	29,805	29,805	30,867	104%
	356,130	372,259	376,165	396,012	105%

Reimbursement

United	Base	2021-2022 Per Emp./Mon.	Premium Over Base	Employee 20%	Employer 80%	Employer Per Emp./Year
	338.75	719.15	380.40	76.08	304.32	7,716.84
104%		691.49			643.07	

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%	59,702	103.00%	59,702	103.00%	18,500	102.78%	69,972	103.00%	55	100.00%	134,570	102.10%	
2021	61,493	103.00%	61,493	103.00%	61,493	103.00%	61,493	103.00%	19,055	103.00%	72,071	103.00%	55	100.00%	138,603	103.00%	
2022	63,338	103.00%	63,338	103.00%	63,338	103.00%	63,338	103.00%	19,627	103.00%	74,233	103.00%	60	109.09%	142,068	102.50%	
2023	68,991	103.00%	69,991	110.50%	68,991	103.00%	68,911	103.00%	20,215	103.00%	116,950	157.54%	60	100.00%	146,188	102.90%	
2024			71,061	101.53%	71,061	103.00%			20,822	103.00%							
			73,193	103.00%	73,193	103.00%											
			75,389	103.00%	75,389	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 County Board 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 County Board.
- (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).

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 \$30,000 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.

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 County Board.

Internal Control

Internal control procedures shall be documented and reviewed periodically by the County Board 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.

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 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 County Board will develop an action plan to restores 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.

Purchasing

All items with an expected value of \$30,000 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 \$30,000 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

Departments 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 County Board 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
2022-23**

The Carroll County budget process is a year long event with the results of the final 2022-23 County budget. The process will seek involvement from the County Board, Department leaders and public. To accomplish the best possible budget to serve the needs of the County's residents, a look at both the long range big picture and individual line items will take place over the course of the year to guide the Board to the final budget to be implemented for the following fiscal year.

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

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

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

Target Date	Responsibility	Task
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Step 1 Department Participation in Budget Preparation

7/5/22	Adm	Issue budget request worksheets to department heads, etc.
8/8/21	Dept. Heads	Return budget request worksheets to Administrator
8/12/22	Treasurer/Adm	August revenues and expenses with budget to actual and general ledger to Administrator

Target Date	Responsibility	Task
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Step 2 Review and Public Discussion

8/18/22	Adm/Board	First Review of Budget by Board. Discussion of Budget set times with Departments for questions during next months meeting and set goals if needed
9/1/22 9/15/22 10/6/22 10/20/22	Board/Adm/Dept's	Additional meetings to go over budget and make changes and recommendations. Discuss and/or set tax rates.
10/20/22	Board/Adm	Review final draft and make any last changes before public display.

Step 3 County Board Review and Approval

10/20/22	Adm	Deliver tentative budget document to County Clerk for public display (at least 15 days prior to November County Board meeting)
10/21/22	County Clerk	Notify paper of 105% notice (if necessary) (between 7 and 14 days prior to budget hearing)
11/17/22	County Board	Review, revise and act on the Budget and Levy Ordinance
No later then 12/31/22	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.