



**Combined Budget and Appropriation Ordinance and Tax Levy
for the year ending November 30, 2024
Approved November 16, 2023**

County Board

Joseph Payette, Chair (District 3)
John Grotto, Vice-Chair (District 1)

Christopher Flikkema (District 1)
Susan Jacobs (District 1)
James Rieck (District 2)
Julie Bickelhaupt (District 2)

Ron Preston (District 2)
William Iske (District 3)
Keith Vandermyde (District 3)

Elected Officials

Amy Buss, Clerk and Recorder
Lydia Hutchcraft, 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
Sara Renkes, Supt. Of Highways
Lisa Ashby, Animal Control
Vacant, Director of Zoning
Marcie Arno, Probation

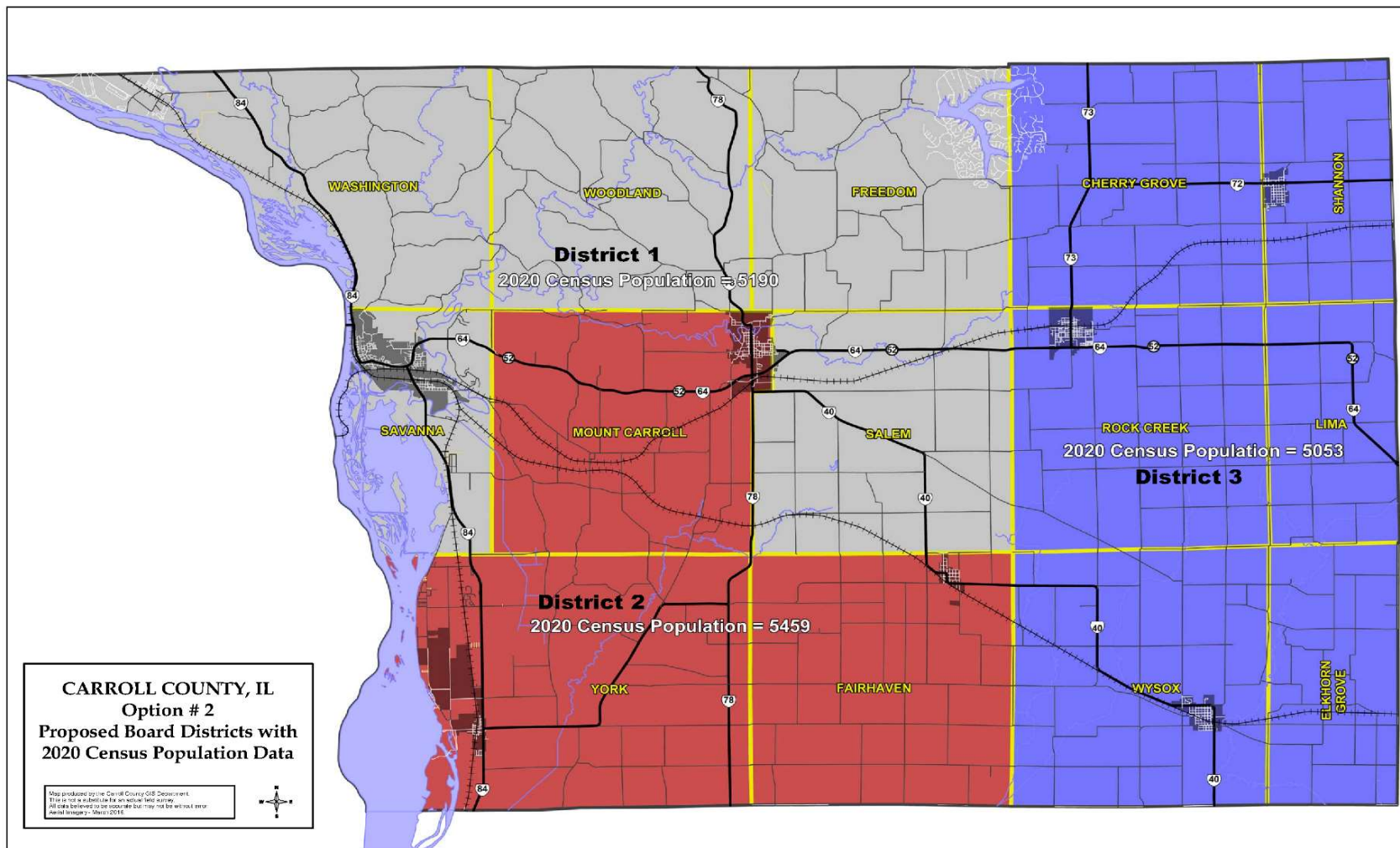


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Introduction

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, 2023 to November 30, 2024.

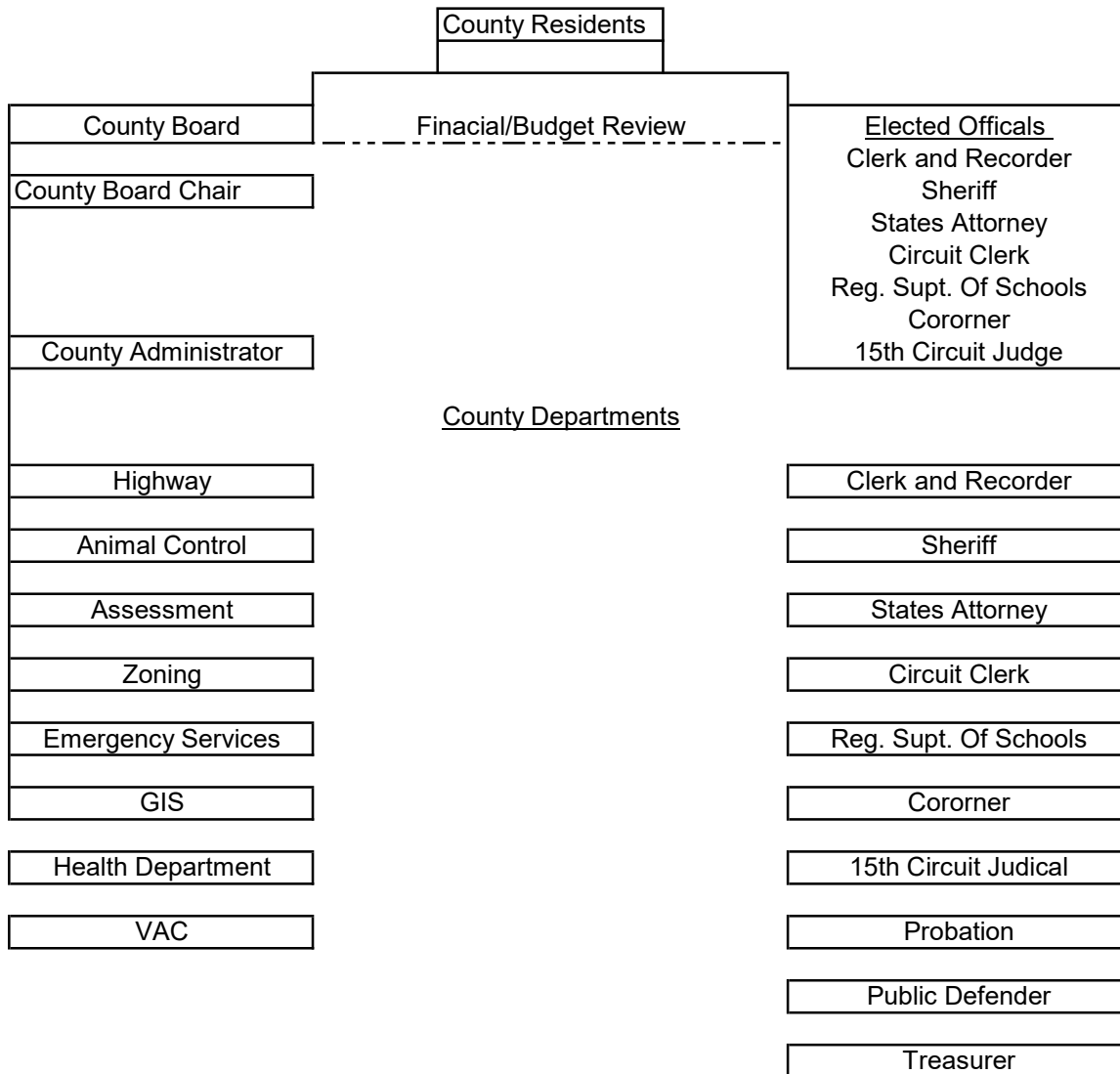
Combined Budget and Appropriations Ordinance

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 2023 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, 2023, through November 30, 2024.

Fund	Actual	Estimated	Appropriation	Appropriation	Percent Inc./Dec. 2023 to 2024
	Year Ended November 30, 2022	Year Ending November 30, 2023			
11 General County	3,998,550	4,872,339	5,257,901	6,313,602	120%
13 Bridge Aid	689,579	926,735	2,017,310	4,306,350	213%
14 County Highway	1,013,949	1,193,344	1,211,384	1,155,460	95%
15 Township Motor Fuel	1,531,268	1,147,672	1,873,709	1,805,757	96%
16 County Motor Fuel	718,916	773,971	1,238,000	1,686,675	136%
17 TWP County Bridge	0	196,071	54,448	447,241	821%
18 Matching	212,842	550,000	1,856,890	5,827,638	314%
19 Social Security	286,639	309,588	309,588	371,978	120%
20 Illinois Municipal Retirement	415,716	320,745	431,563	379,267	88%
21 Law Library	424	500	2,000	2,000	100%
22 Court Automation	3,175	21,500	42,000	42,500	101%
23 County Recorder's Automation	42,633	60,096	74,500	53,300	72%
24 Non Resident Heir	3008.23	0	24601	23,472	95%
26 Community Mental Health	388,105	405,251	405,251	446,474	110%
27 Animal Control	5,016	9,552	9,552	9,552	100%
29 Vital Records Automation	11,422	10,000	11,800	7,000	59%
30 Senior Citizens Fund	93,063	104,000	104,000	112,000	108%
31 DUI Enforcement Equipment	5,000	1,000	2,000	2,000	100%
32 Probation Service Fee	4,247	8,500	40,030	47,433	118%
34 Liability Insurance	217,385	195,353	199,202	235,166	118%
37 Public Safety Tax	190,109	257,000	257,000	263,000	102%
39 Tax Sale Automation	0	2,500	2,500	5,000	200%
40 Tourism Promotion (Hotel Motel)	30,671	33,100	52,750	58,500	111%
41 911 Fund	428,483	405,947	539,484	398,843	74%
42 Drug Fines	950	1000	6000	6,000	100%
43 Court Security Fee	62,897	62,000	64,000	64,500	101%
44 Geographic Information Systems	79,508	86,929	83,033	81,823	99%
45 States Attorney Task Force	0	0	0	0	#DIV/0!
46 Rental Housing	23724	30000	25000	60,000	240%
47 Document Storage Fee	10,938	6,000	30,305	32,805	108%
49 Maint. and Child Support Collection	14,523	4,053	48,933	49,911	102%
50 Circuit Clerk	620,617	456,000	550,000	500,000	91%
52 GIS Resolution Fee	55,000	60,000	60,000	62,000	103%
53 States Attorney VOCA	15,835	16,908	16,999	43,234	254%
54 County Health	494,768	516,391	679,318	760,205	112%
55 Grants Fund	597	27,275	915,167	984,000	108%
56 Pet Population Control	5,424	2,500	5,000	2,600	52%
57 Circuit Clerk Operation and Adm.	3,081	4,000	7,000	7,000	100%
58 Squad Car Acq. And Maint.	0	0	0	1,000	#DIV/0!

59 Victims Impact	0	0	2,000	0	0%
60 County Historical Society	6,197	6,200	6,200	6,200	100%
61 County Agricultural Extension Service	74,980	75,000	75,000	75,000	100%
62 Tax Redemption	346,230	277,100	257,100	307,100	119%
63 Death & Fetal Death Fees	5,724	5,000	5,000	5,000	100%
64 Clerk and Records Fee	348,117	339,664	360,300	377,000	105%
66 Sheriff's Fees	42,978	40,000	40,000	42,000	105%
67 Prisoner Commissary	30,132	20,000	40,000	25,000	63%
68 Sheriff Trust Account	23,976	21,000	26,000	24,000	92%
69 Trustee	28,742	25,503	8,500	8,500	100%
71 Marriage	330	0	300	0	0%
72 Coroners Fees	0	2,000	2,000	2,000	100%
73 K-9 Fund	1,802	1,500	3,000	3,000	100%
74 Transportation Grant	586,434	700,000	1,000,000	1,300,000	130%
75 Failure to Appear	7,000	0	2,000	2,000	100%
76 Sex Offender Registry	45,830	2,000	2,000	2,000	100%
77 Veterans Assistance Commission	45,830	45,800	45,800	110,000	240%
81 Public Defender Records Automation	0	0	1,000	1,000	100%
82 Law Enforcement Operations	22,435	8,000	20,000	20,000	100%
83 Probation Court Fee	0	0	1,500	1,500	100%
84 Coronavirus Relief Fund	942,770	613,670	2,117,178	1,419,759	67%
85 Capital Projects	0	0	400,000	1,140,400	285%
86 Opioid Settlement	0	10,000	10,000	30,000	300%
87 Public Defender Safe-T Act	0	0	0	95,164	
88 E-Citation	0	0	0	0	
	14,237,569	15,270,256	22,933,096	31,651,909	

Less Interfund Transfers Out

11 General County	115,000	50,000	50,000	700,000	1400%
19 Social Security	19,173	18,391	18,391	26,798	146%
20 Illinois Municipal Retirement	30,823	29,580	29,580	43,295	146%
23 County Recorder's Automation	6,302	10,000	8,000	2,000	25%
32 Probation Service Fee	7,030	0	7,030	12,433	177%
34 Liability Fund	6,597	10,000	10,000	55,034	550%
37 Public Safety Tax	190,000	210,000	210,000	213,000	101%
40 Tourism Promotion (Hotel Motel)	1,780	2,000	2,250	2,500	111%
41 911 Fund	29,304	103,219	120,368	125,074	104%
45 States Attorney Task Force	0	0	0	0	#DIV/0!
49 Maint. and Child Support Collection	947	933	933	911	98%
50 Circuit Clerk	0	0	0	0	#DIV/0!
52 GIS Resolution Fee	55,000	60,000	60,000	62,000	103%
57 Circuit Clk. Oper. & Admin.	2,700	3,500	6,000	0	0%
58 Squad Car Acquisition and Maint.	0	0	0	0	#DIV/0!
64 Clerk and Recorder Fees	246,555	207,364	218,000	209,700	96%
Transfers Out	711,210	704,987	740,552	1,452,745	

Net appropriations **13,526,359** **14,565,269** **22,192,544** **30,199,164**

Adoption of the Combined Budget and Appropriation Ordinance is a combination of the Appropriations and Budget contained within pages 8 to 102 of this document. The signature page is located on page 100.

Section Two: Budget By Funds

General Fund Description and Summary

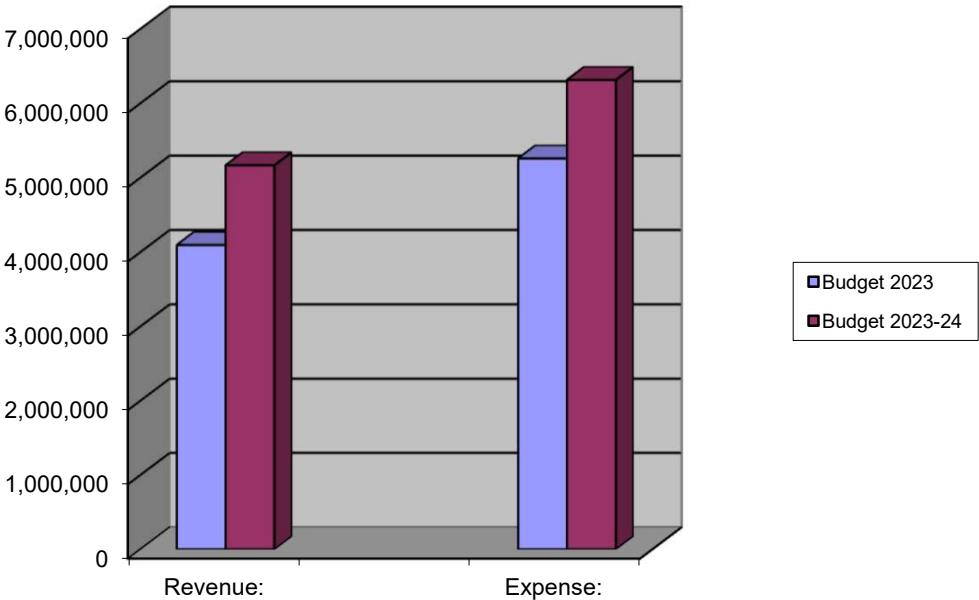
The General Fund accounts for several County Departments and services provided by the County. Operational funds, in full or in part, for the County Clerk and Recorder, Treasurer, Administration, County Board, Zoning, Supervisor of Assessments, Sheriff, Circuit Clerk, Animal Control, Coroner, Judicial, 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, 2024:

	<u>Budget 2023</u>	<u>Budget 2023-24</u>
Revenue:	4,095,426	5,166,297
Expense:	5,257,901	6,313,602

General Fund Budget Comparison

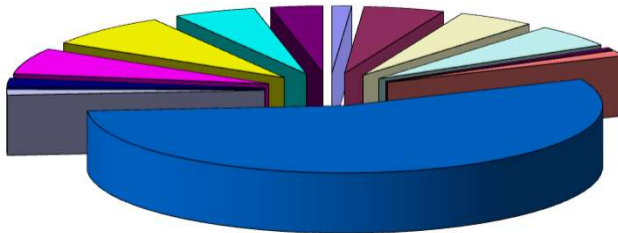


Full and Perm-Part Time Salaries---Defined as those that receive retirement benefits including overtime wages.

	Budget 2023	Budget 2024
Courthouse	39,362	40,522
Assessment	167,971	167,971
Treasurer	127,809	161,368
Clerk and Recorder	174,897	180,144
Coroner	20,215	20,215
Animal Control	41,044	42,275
Sheriff	1,434,206	1,834,001
Emergency Services	42,106	43,369
Public Defender	73,292	75,491
Probation	202,462	208,536
States Attorney	252,931	262,857
Circuit Clerk	164,630	170,509
Administrator	104,429	107,562
	<u>2,845,354</u>	<u>3,314,819</u>

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

Salaries 2024



- 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, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3001 REAL ESTATE TAX COLLECTION	1,108,797	1,245,000	1,145,000	1,245,000	109%
3002 MOBILE HOME TAX COLLECTION	387	400	700	700	100%
3003 PERSONAL PROPERTY REPLACEMENT	580,805	498,636	20,000	450,000	2250%
3005 FEES-TREASURERS	3,200	3,500	4,000	4,000	100%
3007 STATE-SHERIFF SAL REIM(66.6%)	16,495	77,256	77,256	80,274	104%
3008 STATES ATTORNEY REIMBURSEMENT	128,287	128,000	126,570	130,000	103%
3009 STATE-GRANTS IN AID	154,772	159,639	159,639	165,000	103%
3010 STATE-PROB SALARY SUBSIDY		0	7,030	12,000	171%
3011 STATE SOA SALARY REIM	33,169	31,977	31,977	32,936	103%
3012 STATE ESDA FUND REIM	20,767	0	25,000	15,000	60%
3013 STATE INCOME TAXES	980,617	960,000	800,000	870,000	109%
3014 STATE ELEC JUDGE REIM	2,835	7,000	5,000	5,000	100%
3016 STATES ATTORNEY FEES	5,743	6,660	5,500	6,000	109%
3017 FINES - CIRCUIT CLERK	45,287	45,000	50,000	45,000	90%
3018 PUBLIC DEFENDER INCOME	3,100	1,800	5,500	1,500	27%
3020 COUNTY 1% SALES TAX	302,374	329,800	180,000	270,000	150%
3021 COUNTY .25% SALES TAX	377,049	392,000	300,000	350,000	117%
3027 INTEREST EARNED	32,198	125,000	4,000	90,000	2250%
3031 ZONING & PERMIT INCOME	20,091	16,400	13,000	14,000	108%
3032 JUDICIAL FUND - RESOLUTIONS	0	300	300	300	100%
3034 EMPLOYEES INS REIMBURSEMENTS	17,287	25,800	15,000	25,000	167%
3036 MISCELLANEOUS INCOME	490	1,000	2,500	2,000	80%
3037 DELINQUENT TAXES - PENALTIES	45,200	50,000	50,000	50,000	100%
3040 ILEC - WORK RELEASE INCOME	0	1,000	1,000	1,000	100%
3042 SOA--NOTARY FEES-INCOME	-875	500	500	500	100%
3043 CABLE TV FRANCHISE FEES	11,965	11,357	12,000	12,000	100%
3044 TRANSFER FROM TOUR5% TREAS FEE	1,780	2,000	2,250	2,500	111%
3046 CORPS OF ENGINEERS--CAUSEWAY	17,295	17,295	16,000	17,300	108%
3052 STATE--LOCAL USE TAX	235,483	240,000	220,000	220,000	100%
3058 TRANSFER FROM PUB SAFETY TAX	190,000	210,000	210,000	213,000	101%
3059 FEES - TRANSFER STATION	8,173	5,000	8,000	6,000	75%
3061 FOREIGN SHERIFF FEES	98	283	200	200	100%
3075 CIR CL--ARRESTEE'S MEDICAL FEE	2,038	2,100	1,900	1,900	100%
3077 MULTI-TOWNSHIP--ASSESSING	1,421	0	0		#DIV/0!
3078 TRANSFER FROM CHD. SUP. CIR CLK	800	800	800	800	100%

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending November 30, 2023	Budget Year Ending November 30, 2024	Percent Inc./Dec. 2023 to 2024
3080 TRANSFER FROM 911 WGE REIM DIS	86,232	88,926	88,926	90,775	102%
3083 MINOR HOUSING	-	437	150	150	100%
3089 CIR CLERK--BLOOD TEST FEE	-	0	200	200	100%
3090 SHERIFF-SS INCENTIVE PAYMENT	-	300	300	300	100%
3091 SHERIFF--HIREBACK	-	100	100	100	100%
3092 TRANSFER FROM 911 INS REIMB	7,696	15,434	15,434	21,182	137%
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	3,500	3,500	3,500	3,500	100%
3106 INT FROM CIR CL-DEP TO GEN FD	1,134	1,000	1,000	1,000	100%
3107 LOCAL SHARE CANNABIS USE	9,843	8,400	7,000	8,000	114%
3215 CIR CLERK--GENERAL FEE-38.675%	398	100	1,000	100	10%
3216 CIR CLERK-MISC INCOME	23,106	21,900	17,000	20,000	118%
3218 CO CLERK--FEES	155,333	148,169	140,000	145,000	104%
3219 SHERIFF--FEES	24,397	31,657	21,000	25,000	119%
3220 CIRCUIT CLERK--FEES	93,655	85,718	75,000	80,000	107%
3230 COURTHOUSE POP MACHINE INC	-		0		#DIV/0!
3240 REIMB--PUBLIC DEFENDER SALARY	46,016	46,000	45,000	46,000	102%
3260 BUSN. EMPL. SKILLS TEAM	1,200	1,200	1,200	1,200	100%
3300 TRAN FROM 34-5216	35,290	38,595	38,594	38,594	100%
3301 TRANSFER FROM F23--CLERK SALARY	5,000	14,496	24,000	5,000	21%
3304 TRANSFER FROM F23 FD--REC FEES			0	0	#DIV/0!
3306 TRANSFER FROM LIABILITY FUND 34	10,000	10,000	10,000	10,000	100%
3317 WEB INC.	6,105	7,880	5,000	5,000	100%
3321 VIDEO GAMING	23,889	23,000	19,000	22,000	116%
3322 WORK COMP REIM	7,956	1,200	1,200	800	67%
3354 LOCAL CARES/CURES ACT REV	3,590		0	0	#DIV/0!
3372 CIR-CLERK-DRUG ADDICTION S	45	40	200	50	25%
3373 SHERIFF-E-CITATION FEE	8,228	5,192	8,000	0	0%
3374 SRO REIM.	68,596	70,000	70,000	301,436	431%
TRANSFER FROM 911 DIRECTOR OF 911				48,519	
TOTAL REVENUE	5,033,287	5,220,747	4,095,426	5,166,297	

General Fund EXPENSES

11

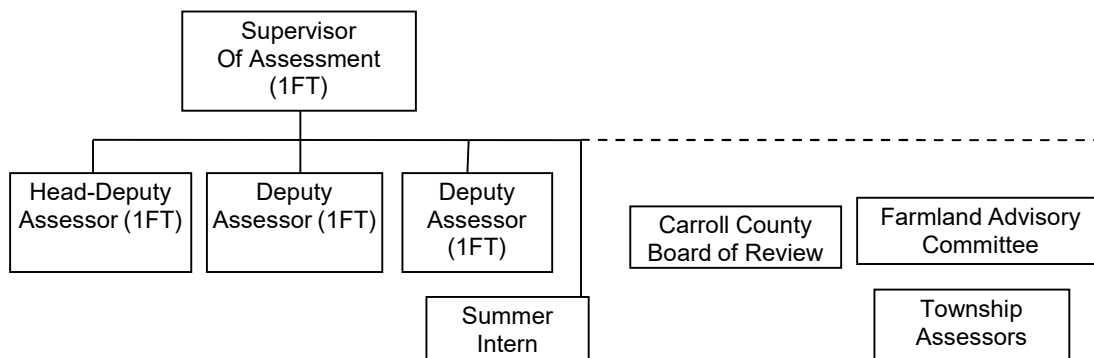
Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
00					
5040 BANK SERVICE CHARGE	10				
6049 REIMB INSURANCE					
	10	0	0	0	
01 COURTHOUSE UPKEEP					
5002 JANITOR	34,536	38,662	38,662	39,822	103%
5003 REPAIRS & MAINTENANCE	39,061	42,000	43,000	43,000	100%
5004 UTILITIES--ELECTRICITY & WATER	55,551	53,000	53,000	52,000	98%
5005 UTILITIES--TELEPHONE	27,450	32,000	32,000	33,000	103%
5006 UTILITIES--GAS	6,324	13,000	15,000	12,800	85%
5026 HVAC MAINTENANCE CONTRACT	12,126	24,000	24,000	25,000	104%
5436 COURTHOUSE IMP-COURTYARD IMP.	30,000	26,000	26,000	35,000	135%
5437 PART-TIME JANITOR/Maint.	12,246	14,000	18,000	18,540	103%
5438 JANITOR OVERTIME	0	700	700	700	100%
5459 COURTHOUSE IFIBER LEASE	6,300	0	8,200	7,000	85%
5460 HIGHWAY IFIBER LEASE	1,360	1,400	1,400	1,400	100%
6020 LIFE INSURANCE			75	75	100%
6027 HEALTH/LIFE INSURANCE			0		#DIV/0!
DEPT. SUBTOTAL	224,953	244,762	260,037	268,337	
02 SUPPLIES AND RENTALS					
5319 RENTALS & LEASE	4,508	2,849	9,000	9,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	8,136	4,500	8,000	8,000	100%
5451 DEVENET LEASE	24,510	24,510	24,510	24,510	100%
DEPT. SUBTOTAL	37,154	31,859	41,510	41,510	
03 OFFICE EQUIPMENT AND MAINTENANCE					
5025 OFFICE EQUIPMENT MAINTENANCE	5,787	7,320	6,000	7,330	122%
DEPT. SUBTOTAL	5,787	7,320	6,000	7,330	
04 COUNTY BOARD SERVICIES					
5045 EQUIPMENT	0	500	1,000	1,000	100%
5320 PER DIEM ALLOWANCE	11,890	14,000	14,000	15,000	107%
5422 TRAVEL, DUES & SUPPLIES	-1,284	3,000	5,000	5,000	100%
DEPT. SUBTOTAL	10,606	17,500	20,000	21,000	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
05 SUPERVISOR OF ASSESSMENTS					
5009 CLERKHIRE SALARIES	77,978	98,400	88,980	91,649	103%
5010 DUES	325	325	325	325	100%
5012 TRAVEL	3,076	5,000	7,500	7,500	100%
5014 EDUCATION	2,850	2,000	2,000	2,000	100%
5017 INDUSTRIAL APPRAISAL CONTRACT	400	300	1,000	1,000	100%
5018 FARMLAND ADVISORY COM	240	183	250	250	100%
5027 APPRAISAL SOFTWARE	12,750	14,375	14,375	14,375	100%
5028 ASSESSOR/GIS WEB	1,444	1,444	1,500	1,500	100%
5179 CAR PURCHASE & MAINTENANCE	0	0	3,000	0	0%
5253 IT MANAGED SERVICE	1,193	500	968	1,200	124%
5310 SALARY--SOA	66,723	71,991	71,991	74,151	103%
5314 PART TIME	210	98	3,000	3,000	100%
5321 CLERKHIRE--OVERTIME PAY	4,787	7,725	4,000	4,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	12,112	17,026	18,000	18,000	100%
6020 LIFE INSURANCE	299	300	300	300	100%
6027 HEALTH/LIFE INSURANCE	27,882	31,334	30,867	31,972	104%
DEPT. SUBTOTAL	212,269	251,001	248,056	251,222	

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	2023-24 Hourly Rate	Current Yearly Salary	2023-24 Yearly Salary
Deputy Assessor	16.21	16.70	29,502	30,387
Deputy Assessor	16.15	16.63	29,393	30,275
Deputy Assessor	16.53	17.03	30,085	30,987
			88,980	91,649

General Fund EXPENSES

11

Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
06	BOARD OF REVIEW					
5012	TRAVEL	98	15	500	500	100%
5014	EDUCATION	0	0	300	300	100%
5311	SALARY--BOARD OF REVIEW	9,000	9,000	9,000	9,500	106%
5323	PRINTING, SUPPLIES & POSTAGE	1,200	500	1,300	1,300	100%
	DEPT. SUBTOTAL	10,298	9,515	11,100	11,600	
07	ELECTIONS					
						#DIV/0!
5019	JUDGES	86,165	16,400	25,000	38,000	152%
5020	CLERK'S OFFICE OVERTIME	3,946	2,100	4,000	4,000	100%
5021	MOTOR VOTER REGISTRATION	-4,814		0		#DIV/0!
5022	POLLING PLACE RENTALS	5,055	3,910	6,000	6,500	108%
5024	ELECTION PUBLICATIONS	19,083	11,500	15,000	11,000	73%
5182	SOFTWARE LEASE ELECTIONS	58,301	63,444	76,500	73,000	95%
5323	SUPPLIES	5,367	4,000	4,500	10,000	222%
	CONTRACT-TextMyGov				4,000	
	DEPT. SUBTOTAL	173,103	101,354	131,000	146,500	
08	BONDS - COUNTY OFFICERS					
5328	BONDS FOR COUNTY OFFICERS	829	1,200	1,200	1,200	100%
	DEPT. SUBTOTAL	829	1,200	1,200	1,200	
09	PERMANENT REGISTRATION					
5329	PERMANENT REGISTRATION	1,500	13,500	6,000	13,500	225%
	DEPT. SUBTOTAL	1,500	13,500	6,000	13,500	
10	ACCOUNTING SERVICE & AUDIT					
5023	ACCOUNTING SERVICE & AUDIT	39,225	46,740	47,000	48,035	102%
	DEPT. SUBTOTAL	39,225	46,740	47,000	48,035	
11	REIMBURSABLE INS - SEE #11-3034					
6049	REIMBURSABLE INS-SEE #11-3034	18,670	25,880	20,000	25,000	125%
	DEPT. SUBTOTAL	18,670	25,880	20,000	25,000	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
12 COUNTY TREASURER					
5009 CLERKHIRE SALARIES	81,198	60,501	58,818	90,307	154%
5010 DUES	-	150	150	150	100%
5012 TRAVEL	-	500	500	300	60%
5014 EDUCATION	-	300	300	120	40%
5253 IT MANAGED SERVICE	1,809	2,000	2,000	2,000	100%
5314 PART TIME	-	1,100	5,000	2,000	40%
5323 PRINTING, SUPPLIES & POSTAGE	24,941	25,084	22,000	22,000	100%
6002 SALARY--TREASURER	66,723	68,991	68,991	71,061	103%
6020 LIFE INSURANCE	231	240	240	240	100%
6027 HEALTH INSURANCE	25,364	8,298	24,462	31,972	131%
DEPT. SUBTOTAL	200,266	167,164	182,461	220,150	

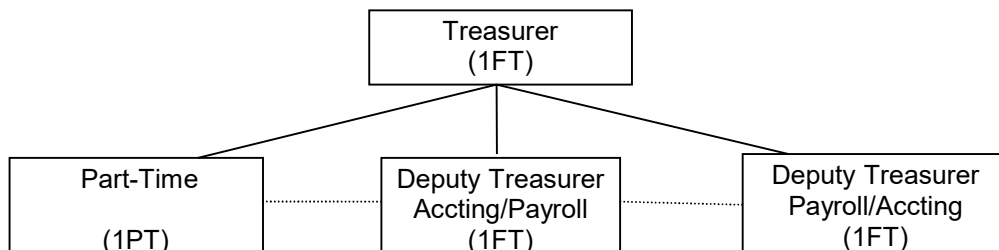
The County Treasurer's Office has the following responsibilities:

- 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	2023-24	Current Yearly Salary	2023-24 Yearly Salary
Deputy Treasurer-Payroll(35 hrs/wk)	16.15	16.63	29,409.15	30,274.79
Deputy Treasurer-Tax (35 hrs/wk)		16.35	0.00	29,757.00
DeputyTreasurer-Accting (35 hrs/wk)	16.15	16.63	29,409.15	30,274.79
			58,818.30	90,306.58

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
13 COUNTY CLERK AND RECORDER					
5009 CLERKHIRE SALARIES	109,829	130,000	105,906	109,083	103%
5253 IT MANAGED SERVICE	2,387	2,387	2,000	2,600	130%
5314 PART TIME- SCANNING		400	8,000	0	0%
5323 PRINTING, SUPPLIES & POSTAGE	7,755	8,000	8,000	8,000	100%
6020 LIFE INSURANCE	160	199	207	300	145%
6027 HEALTH/LIFE INSURANCE	29,492	33,165	34,726	31,972	92%
6031 RECORDERS-TRANSACTION FEE					#DIV/0!
6074 SALARY-COUNTY CLERK	66,723	69,991	68,991	71,061	103%
DEPT. SUBTOTAL	216,347	244,142	227,830	223,016	

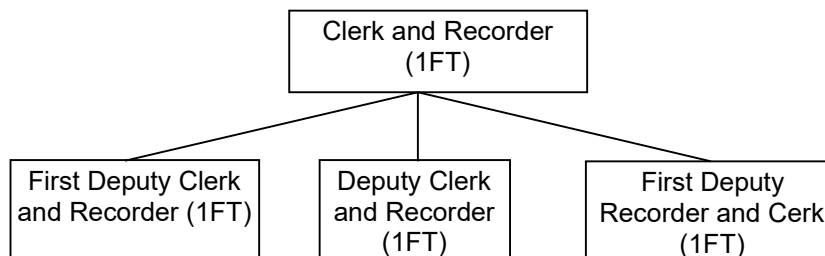
Department Discription:

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	2023-2024 Hourly Rate	Current Yearly Salary	2023-24 Yearly Salary	
Deputy Clerk and Recorder(35 hrs/wk)	16.53	17.03	30,084.60	30,987.14	103%
Deputy Recorder and Clerk (35 hrs/wk)	16.15	16.63	29,393.00	30,274.79	103%
Deputy Clerk and Recorder (35 hrs/wk)	25.51	26.28	46,428.20	47,821.05	103%
			<u>105,905.80</u>	<u>109,082.97</u>	

General Fund EXPENSES

11

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2022	Year Ending November 30, 2023	Year Ending Appropriation 2023	Year Ending Appropriation 2024	Inc./Dec. 2023 to 2024
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	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, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
17 ZONING					
5010 DUES	25	100	100	100	100%
5011 TRAINING--ZONING	-	200	200	1,000	500%
5012 TRAVEL	292	1,000	1,000	2,000	200%
5323 PRINTING, SUPPLIES & POSTAGE	1,021	3,000	3,000	3,000	100%
5372 SOFTWARE MAINTENANCE FEE	2,716	3,500	3,500	3,500	
5423 TRAVEL--BOARD OF APPEALS		0	0	0	#DIV/0!
6027 HEALTH/LIFE INSURANCE		1,000		7,993	
6035 BOARD OF APPEALS	650	2,000	2,000	2,000	100%
6041 NOXIOUS WEED ADMINISTRATION	275	500	500	500	100%
6042 PUBLICATIONS	608	1,200	1,200	1,200	100%
ZONING-SALARY		15,000	47,500	48,925	103%
DEPT. SUBTOTAL	5,587	27,500	59,000	70,218	

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

11

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
18 CORONER					
5010 DUES	300	300	300	300	100%
5012 TRAVEL	623	900	900	900	100%
5323 PRINTING, SUPPLIES & POSTAGE	-	500	500	500	100%
6003 DEPUTY CORONER--SALARIES	4,200	4,500	4,500	5,500	122%
6013 CORONER TRAINING CLASSES	894	600	600	600	100%
6038 AUTOPSIES	8,494	7,000	7,000	7,000	100%
6058 SALARY-CORONER	19,718	20,215	20,215	20,822	103%
6069 COURT REPORTER	-	400	400	400	100%
DEPT. SUBTOTAL	34,229	34,415	34,415	36,022	

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	448	500	228	500	219%
5323 PRINTING, SUPPLIES & POSTAGE	1,177	2,500	2,500	3,000	120%
6020 LIFE INSURANCE	80	75	75	75	100%
6027 HEALTH/LIFE INSURANCE	7,435	7,717	7,717	7,993.03	104%
6039 AUTO, TELEPHONE & SUPPLIES	8,584	6,500	6,500	8,500	131%
6059 SALARY-DOG CATCHER	38,674	39,944	41,044	42,275.16	103%
6061 PART-TIME SALARY	5,180	7,500	7,500	8,000	107%
6062 OVERTIME FOR FULL-TIME EMPL	0	1,100		0	#DIV/0!
6072 PETTY CASH-SMALL ITEMS	426	400	400	400	100%
6078 UNIFORMS	595	400	400	400	100%
7055 CELL PHONE	619	625	625	625	100%
DEPT. SUBTOTAL	63,219	68,461	68,189	72,968	

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, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
20 COUNTY SHERIFF					
5010 DUES	3,183	4,000	3,200	4,000	125%
5012 TRAVEL	728	1,200	500	1,500	300%
5253 IT MANAGED SERVICES	2,695	3,000	3,000	3,500	117%
5323 PRINTING, SUPPLIES & POSTAGE	13,179	15,000	15,000	15,000	100%
6005 SALARY--CHIEF DEPUTY	66,764	76,033	76,033	78,314	103%
SALARY--DIRECTOR OF 911		17,258	69,033	71,104	103%
911-Director Expenses				3,000	#DIV/0!
911 Director Phone Reim		135		540	#DIV/0!
6020 LIFE INSURANCE	1,423	1,800	1,700	2,100	124%
6027 HEALTH INSURANCE	130,941	160,000	162,054	247,784	153%
6037 WEAPONS & AMMO *	1,605	2,500	3,500	4,000	114%
6044 SQUAD CARE MAINTENANCE *	18,962	23,000	20,000	20,000	100%
6046 UNIFORMS *	18,648	19,000	16,000	18,500	116%
6047 RADIO CONTRACT & REPAIRS	(1,153)	12,000	8,500	15,000	176%
6048 TRAINING FEES *	11,346	12,000	13,000	13,000	100%
6051 SHERIFF--FUEL *	51,566	53,000	50,000	54,000	108%
6052 EXTRADITION EXPENSE	-	0	500	500	100%
6053 HOLIDAY PAY--Deputies,Jailers	33,277	31,872	27,000	36,000	133%
6054 HOLIDAY PAY--Disp	20,791	20,065	22,000	24,000	109%
6060 SALARY-SHERIFF	74,577	116,950	116,950	121,628	104%
6064 DEPUTIES--FOP SALARIES *	358,543	410,000	370,653	600,065	162%
6065 DEPUTIES--FOP OVERTIME *	62,081	70,000	40,000	60,000	150%
6066 SHERIFF--OTHER SALARIES	17,400	22,000	19,476	20,060	103%
6067 OTHER SALARIES--P/T PAY	19,119	33,000	29,000	24,000	83%
6073 DIETING OF PRISONERS	71,176	62,000	62,000	55,000	89%
6076 CT SECURITY SALARY (40%)	35,112	41,000	36,000	41,000	114%
6077 PRISONER HOUSING-OUT OF CTY	-	100	7,000	5,000	71%
6079 JAILERS--FOP SALARIES	219,914	280,000	265,740	377,522	142%
6080 DISPATCH--FOP SALARIES	361,784	385,000	381,521	407,843	107%
6081 JAILERS--FOP OVERTIME	17,846	17,000	20,000	20,000	100%
6082 DISPATCH--FOP OVERTIME	32,564	34,000	43,000	37,000	86%
6083 INVESTIGATOR ON CALL	1,305	1,300	1,300	1,300	100%
6084 PRISONER DENTAL	-	1,500	1,200	1,500	125%
6085 PRISONER MEDICAL	8,291	9,000	14,000	13,000	93%
6086 PRISONER PRESCRIPTION	2,853	6,000	3,500	3,500	100%
6087 PRISONER GENERAL CARE	6,377	8,500	8,000	7,000	88%
6088 P/T DISPATCH	6,879	8,500	13,000	10,000	77%
6252 K9 WAGES	3463.65	3,800	3,800	3,465	91%
6253 K-9 MAINTENANCE	-	1,000	2,000	2,000	100%
6254 K-9 OVERTIME WAGES	-	1,000	1,000	1,000	100%
7055 CELL PHONES	8,505	4,000	6,000	7,500	125%
DEPT. SUBTOTAL	1,681,746	1,967,513	1,936,160	2,431,225	126%
21 VILLAGE OF THOMSON					
7049 THOMSON--POLICING CAUSEWAY	0	15,220	15,220	15,700	103%

DEPT. SUBTOTAL	0	15,220	15,220	15,700
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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

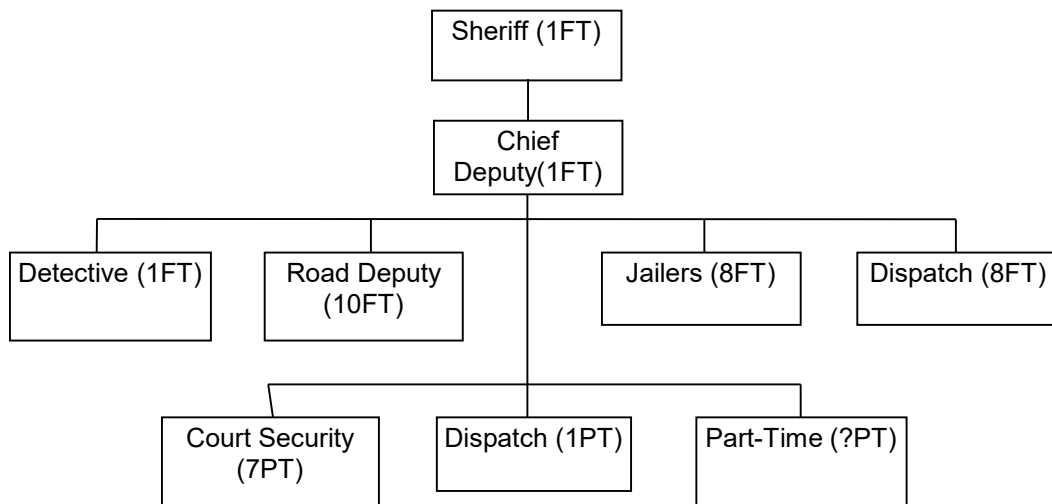
Two Non-Union Janitor Maintenance

Three Non-Union Part-Time Court Security

Contractual Employees:

Illinois Federal Order of Police Labor Council: Salaries

		2022-23	2023-24	
		Current	2023-24	
Position	2023-24	Yearly Salary	Yearly Salary	
Road Deputy	Detective	54,573	56,210.19	103.0%
Road Deputy	K-9	53,192	54,787.76	103.0%
Road Deputy		51,786	53,339.58	103.0%
Road Deputy		53,192	54,787.76	103.0%
Road Deputy	SRO	54,573	56,210.19	103.0%
Road Deputy		51,786	53,339.58	103.0%
Road Deputy		53,882	55,498.46	103.0%
Road Deputy	SRO	50,260	51,767.80	103.0%
Road Deputy		51,238	52,775.14	103.0%
Road Deputy	SRO	56,867	58,573.01	103.0%
Road Deputy	SRO	51,238	52,775.14	103.0%
11 Deputies Sal		600,065		
Corrections		46,138	47,522	103.0%
Corrections		46,551	47,948	103.0%
Corrections		43,985	45,305	103.0%
Corrections		44,580	45,917	103.0%
Corrections		46,551	47,948	103.0%
Corrections		55,226	56,883	103.0%
Corrections-New			43,000	#DIV/0!
Corrections-New			43,000	#DIV/0!
8 Corrections S.		377,522		
Dispatch		47,082	48,494	103.0%
Dispatch		45,844	47,219	103.0%
Dispatch		55,719	57,391	103.0%
Dispatch		43,080	44,372	103.0%
Dispatch		53,063	54,655	103.0%
Dispatch		59,043	60,814	103.0%
Dispatch		47,082	48,494	103.0%
Dispatch	8 TC's Sal	407,843	45,051	46,403
		1,385,430	1,261,582	1,385,430
				123,847
				109.8%



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

General Fund EXPENSES

11

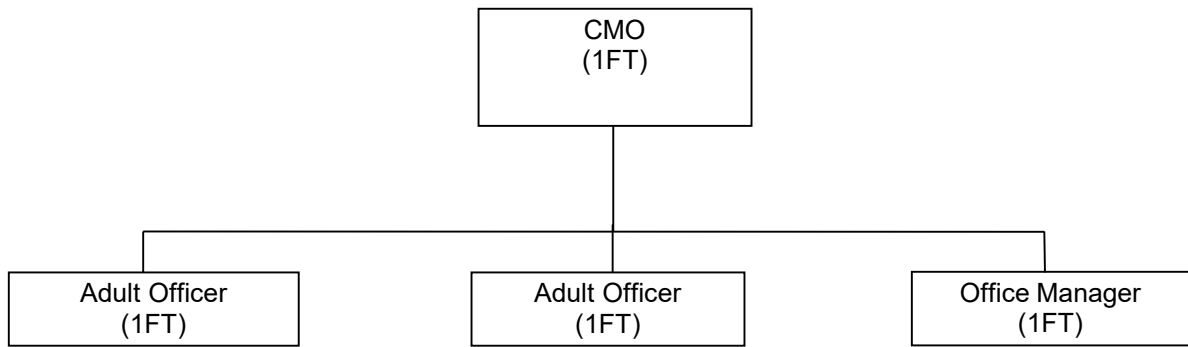
Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
22 EMERGENCY SERVICES					
5010 DUES	0	200	400	400	100%
5012 TRAVEL	161	200	500	500	100%
5198 TRAINING	1,828	1,000	2,500	2,500	100%
5314 PART-TIME SALARY	2,170	1,500	3,000	3,000	100%
5323 PRINTING, SUPPLIES & POSTAGE	575	1,000	2,000	2,000	100%
7002 SALARY-DIRECTOR	21,039	22,630	22,630	23,309	103%
7051 NEW EQUIPMENT & MAINTENANCE	2,268	2,500	3,000	3,000	100%
7052 MEETING EXPENSE	339	1,000	500	500	100%
7055 CELL PHONE	1,128	2,200	2,700	2,700	100%
7060 EMERGENCY EXPENSES	879.09	2,500	2,500	2,500	100%
7084 SEC SALARY-ONE HALF TIME	17,400	19,476	19,476	20,060	103%
7201 VEHICLE AND MAINTENANCE	2,400	3,600	3,600	3,600	100%
7202 STARCOM	1545.6	1,300	1,300	1,300	100%
DEPT. SUBTOTAL	<u>51,733</u>	<u>59,106</u>	<u>64,106</u>	<u>65,369</u>	102%
*Revenue line Item 11-3012 offsets a portion of the ESDA expenses					
23 JURY EXPENSES					
5323 PRINTING, SUPPLIES & POSTAGE	2,302	2,100	2,500	2,500	100%
7088 JUROR'S FEES	6,959	13,000	10,000	12,000	120%
DEPT. SUBTOTAL	<u>9,261</u>	<u>15,100</u>	<u>12,500</u>	<u>14,500</u>	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
24 PUBLIC DEFENDER					
5323 SUPPLIES				500	
7080 SALARY-PUBLIC DEFENDER	69,390	73,292	73,292	75,490.76	103%
7104 DEFENDING ATTORNEY SALARY	35,752	37,500	37,500	38,000	101%
7116 LEGAL SEARCH SUBSCRIPTIONS	1,100	1,320	1,320	1,400	106%
DEPT. SUBTOTAL	106,241	112,112	112,112	115,391	
25 PROBATION					
5009 CLERKHIRE SALARIES	24,810	23,300	29,390	30,272	103%
5253 IT MANAGED SERVICE	1,405	1,405	1,142	1,500	131%
5323 PRINTING, SUPPLIES & POSTAGE	1,718	3,500	3,500	3,500	100%
6020 LIFE INSURANCE	200	295	295	295	100%
6027 HEALTH INSURANCE	11,132	23,151	23,151	23,979	104%
7011 TRAVEL REIMBURSEMENT	1,165	3,000	5,000	5,000	100%
7059 WORK RELEASE: DIRECTOR SALARY	51,983	43,645	43,645	44,954	103%
7065 SALARY-ADULT OFFICER	39,917	44,290	44,290	45,619	103%
7070 SOFTWARE MAINT. CONTRACTS	3,937	5,000	5,000	5,000	100%
7071 SOFTWARE & HARDWARE UPGRADE	0	6,500	6,500	6,500	100%
7072 PERSONAL SAFETY	132	500	200	500	250%
7073 CHIEF JUDGE	700	700	1,000	1,000	100%
7075 OFFICE EQUIPMENT REPAIR			0		#DIV/0!
7078 PHONE REIMBURSEMENT	694	1,000	1,000	1,000	100%
7081 SALARY-CHIEF MANAGING OFFICER	80,068	85,137	85,137	87,691	103%
7096 PERFORMANCE BONUS	2,000	0	2,000	3,000	150%
7099 JUVENILE DETENTION	3,625	14,000	30,000	30,000	100%
DEPT. SUBTOTAL	223,485	255,423	281,250	289,810	

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.

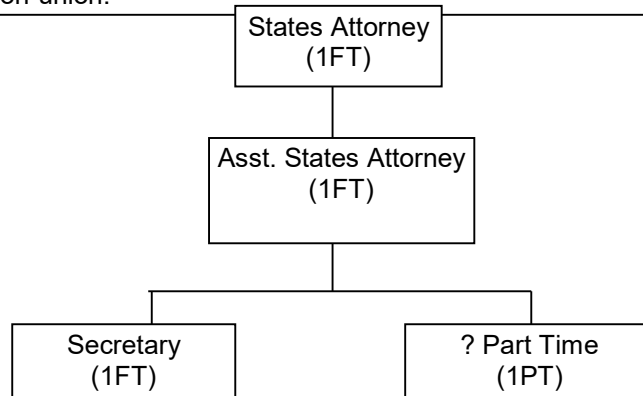


General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
26 STATES ATTORNEY					
5009 CLERKHIRE SALARIES	32,016	36,143	36,143	37,227	103%
5010 DUES	1,040	1,500	1,400	1,500	107%
5012 TRAVEL	506	900	900	1,000	111%
5014 EDUCATION	1,962	2,000	2,000	2,200	110%
5253 IT MANAGED SERVICE	982	982	793	982	124%
5323 PRINTING, SUPPLIES & POSTAGE	11,189	10,000	10,000	10,000	100%
5341 OTHER EXPENSE-OUT OF CO. SEV.	921	1,000	1,500	1,000	67%
6020 LIEF INSURANCE	233	239	200	200	100%
6027 HEALTH/LIFE INSURANCE	21,686	23,151	23,151	23,979	104%
7064 APPELLATE PROSECUTOR	-	7,000	8,000	8,000	100%
7068 INVESTIGATION EXPENSES	1,229	1,800	2,000	2,000	100%
7082 SALARY-STATE'S ATTORNEY	144,484	146,188	146,188	152,912	105%
5183 DIGITAL EVIDENCE PROGRAM		3,312	4,000	4,000	100%
TRANSFER TO VCVA F53		0	0	20,350	
7090 ASST STATE'S ATTORNEY	62,000	70,600	70,600	72,718	103%
DEPT. SUBTOTAL	278,248	304,815	306,875	338,068	

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.

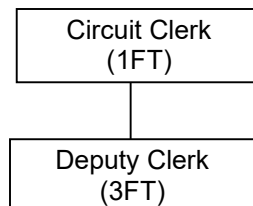


General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
27 CIRCUIT CLERK					
5009 CLERKHIRE SALARIES	83,697	93,639	93,639	96,448	103%
5010 DUES	375	375	500	500	100%
5012 TRAVEL	1,383	1,500	2,000	2,000	100%
5014 EDUCATION	669	750	1,000	1,000	100%
5253 IT MANAGED SERVICE	2,213	2,213	1,785	2,300	129%
5323 PRINTING, SUPPLIES	7,117	8,500	11,000	11,000	100%
5325 COMPUTER EQUIP/SOFTWARE	3,000	3,000	3,000	4,000	133%
5327 POSTAGE	2,477	3,000	3,000	3,000	100%
5430 CLERKHIRE SALARY ENHANCEMENT	(18)	692	692	712	103%
6020 LIFE INSURANCE	100	150	150	150	100%
6027 HEALTH INSURANCE	17,780	15,434	15,434	15,986	104%
6063 OVERTIME-1.0	19		2,000	3,000	150%
7083 SALARY-CIRCUIT CLERK	66,723	68,991	68,991	71,061	103%
DEPT. SUBTOTAL	185,536	198,244	203,191	211,158	
28 COURT EXPENSES - JUDGES					
5253 IT MANAGED SERVICE	1,785	981	793	1,000	126%
5323 PRINTING, SUPPLIES & POSTAGE	5,286	5,000	5,000	5,500	110%
5341 OTHER EXPENDITURES	1,161	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	734	800	800	800	100%
7105 CHIEF JUDGE FUND	900	900	900	900	100%
7106 PSYCHIATRIST	4,200	4,000	4,000	4,500	113%
DEPT. SUBTOTAL	14,516	14,131	13,943	15,150	

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	2023-24 Hourly Rate	Current Yearly Salary	2023-24 Yearly Salary	
Deputy Clerk (35 hrs/wk)	17.41	17.93	31,686.20	32,636.79	103%
Deputy Clerk (35 hrs/wk)	17.51	18.04	31,868.20	32,824.25	103%
Deputy Clerk (35 hrs/wk)	16.53	17.03	30,084.60	30,987.14	103%
			93,639.00	96,448.17	103%

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

Position					
Deputy Clerk (35 hrs/wk)	17.41	17.93	31,686.20	32,636.79	103%
Deputy Clerk (35 hrs/wk)	17.51	18.04	31,868.20	32,824.25	103%
Deputy Clerk (35 hrs/wk)	16.53	17.03	30,084.60	30,987.14	103%
			93,639.00	96,448.17	103%

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

Position					
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!
Deputy Clerk (35 hrs/wk)	0.00	0.00	0.00	0.00	#DIV/0!
			0.00	0.00	#DIV/0!

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
29 COUNTY EDUCATION SVCS REGION					
7102 SHARED COSTS-JODAVIESS & STEPH	19,002	20,437	20,437	20,755	102%
7103 SHARED RENT-JODAVIESS & STEPH	2,837	2,843	2,843	2,887	102%
DEPT. SUBTOTAL	21,839	23,280	23,280	23,642	
30 COUNTY ADMINISTRATOR					
5010 DUES	-	0	600	600	100%
5012 TRAVEL	50	300	800	800	100%
5014 EDUCATION	-	100	900	900	100%
5253 IT MANAGED SERVICE	278	250	198	300	152%
5323 PRINTING, SUPPLIES & POSTAGE	638	1,000	700	700	100%
6020 LIFE INSURANCE	80	80	80	80	100%
6027 HEALTH/LIFE INSURANCE	7,435	7,717	7,717	7,993	104%
8002 SALARY-COUNTY ADMINISTRATOR (1FT	98,058	104,429	104,429	107,562	103%
DEPT. SUBTOTAL	106,539	113,876	115,424	118,935	
31 FINANCIAL SOFTWARE					
5431 SOFTWARE SUPPORT/OFF SITE BACK	16,222	18,145	12,000	12,000	100%
5525 BACKUP SUPPORT	4,175	6,000	6,000	5,500	92%
DEPT. SUBTOTAL	16,222	18,145	12,000	17,500	
32 MISCELLANEOUS					
8204 R C & D--DUES	-	500	500	500	100%
8205 R C & D--GRANT NWILED	3,898	3,925	3,925	3,925	100%
8206 WASTE MANAGEMENT-AGENCY COOP	7,000	7,300	7,300	7,300	100%
8209 VETERANS TRANS SERVICE	-	0	2,500	2,500	100%
8211 SOIL & WATER CONSERVATION	8,000	8,500	8,500	9,000	106%
8231 SCALES MAINT.	1,000	1,000	1,500	1,500	100%
8543 SALES TAX REBATE	0	0	1,000	1,000	100%
DEPT. SUBTOTAL	19,898	21,225	25,225	26,725	

General Fund EXPENSES

11

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
35 HIGHWAY OFFICE UPKEEP					
5003				2,000	
5004 UTILITIES--ELECTRICITY & WATER				3,100	#DIV/0!
5005 UTILITIES--TELEPHONE					#DIV/0!
5006 UTILITIES--GAS				3,200	#DIV/0!
5460 HIGHWAY IFIBER LEASE				1,200	#DIV/0!
	0	0	0	9,500	
36 WEBSITE					
8529 COUNTY WEB SITE	3,800	2,000	2,000	2,000	100%
DEPT. SUBTOTAL	3,800	2,000	2,000	2,000	100%
37 CAPITAL IMPROVEMENTS					
5144 CAPITAL PROJECTS	0	1,000	300,000	400,000	133%
8520 TRANS TO GIS F44	14,000	14,000	14,000		0%
8530 CAPITAL IMPROVEMENTS					#DIV/0!
5428/9 TRANS TO TASK F45 & VCVA F53-BAL		9,696	9,696		0%
5427 TRANS TO CAPITAL PRO. F85		400,000	400,000	700,000	175%
5524 COURTROOM AND OFFICE FURN.		9,000	9,000		0%
ANIMAIL CONTROL PROJECTS				20,000	#DIV/0!
DEPT. SUBTOTAL	14,000	433,696	732,696	1,120,000	
39 HEALTH INSURANCE					
6024 HEALTH INS EXCISE TAX	0	140	122	122	100%
6025 HEALTH INS ADMINISTRATIVE FEE	3,576	4,000	4,000	4,200	105%
6026 SELF-INSURANCE PORTION	7,857	22,000	24,000	27,000	113%
DEPT. SUBTOTAL	11,433	26,140	28,122	31,322	111%
TOTAL GENERAL FUND EXPENSES	3,998,550	4,872,339	5,257,901	6,313,602	120%
NET CHANGE IN FUND BALANCE (REV/EXP)	1,034,737	348,408	-1,162,475	-1,147,304	
FUND BALANCE, BEGINNING OF YEAR	2,389,434	3,424,171	3,424,171	3,772,579	
FUND BALANCE, END OF YEAR	3,424,171	3,772,579	2,261,696	2,625,275	Fund Bal 41.58%

Bridge Aid Fund

13

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3001 REAL ESTATE TAX COLLECTION	202,806	210,000	210,000	220,000	105%
3002 MOBILE HOME TAX COLLECTION	71	68	82	70	85%
3027 INTEREST EARNED	14,255	40,000	2,100	10,000	476%
3144 REVENUE FROM TOWNSHIP WORK	235,606	678,601	1,202,766	3,728,000	310%
3153 TOWNSHIP BRIDGE REIM		317,232	25,500	11,475	45%
TOTAL REVENUE	452,737	1,245,901	1,440,448	3,969,545	
5112 REIMBURSEMENTS	268,376	536,974	921,330	3,728,000	405%
5114 AID TO TWPS IN BLDING BRIDGES	190,698	108,261	814,330	250,000	31%
5267 TOWNSHIP BRIDGE PROGRAM-Inspections		12,900	25,500	11,475	
5268 COUNTY BRIDGE PROGRAM-Inspections		18,600	6,150	16,875	
8552 CAPITAL OUTLAY	230,504	250,000	250,000	300,000	120%
TOTAL EXPENSES	689,579	926,735	2,017,310	4,306,350	
NET CHANGE IN FUND BALANCE (REV/EXP)	-236,842	319,166	-576,862	-336,805	
FUND BALANCE, BEGINNING OF YEAR	1,293,616	1,056,774	1,056,774	1,375,940	
FUND BALANCE, END OF YEAR	1,056,774	1,375,940	479,912	1,039,135	

PROJECT WORKSHEET

FY 2024

	3144 REVENUE	5112 REIMB.	5114 AID TO TWP.	TOTAL PROJ. COST
ROAD DIST. - CULVERTS	200,000	200,000	200,000	400,000
Prelim Engr Similar Repairs	50,000	50,000	50,000	100,000
BIG CUT BRIDGE OVER BNSF				3,478,000
Special Bridge Fund	776,000	776,000		
BNSF Reimbursement	776,000	776,000		
Grade Crossing Fund	1,926,000	1,926,000		
Milledgeville Bridge Repairs	-	-	-	300,000

TOTAL	3,728,000	3,728,000	250,000	4,278,000
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TOTAL	3,728,000	3,728,000	250,000	4,278,000
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Highway Fund

14

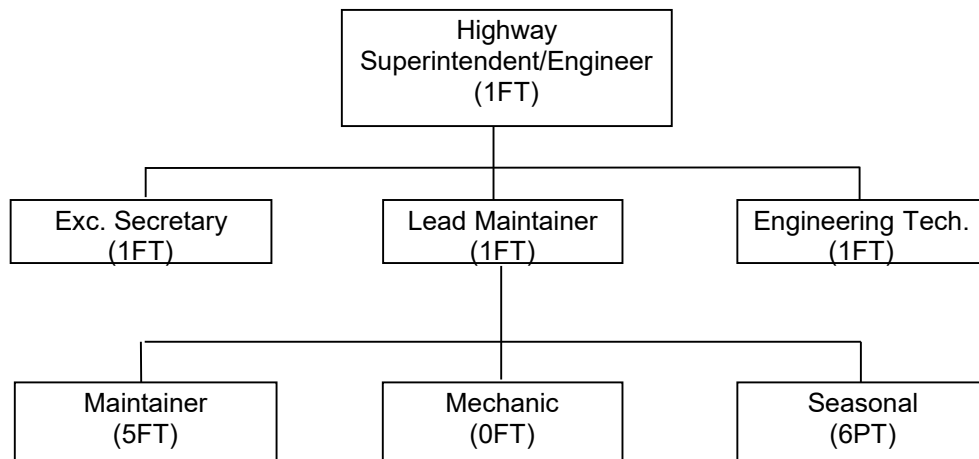
Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2,024	Percent Inc./Dec. 2023 to 2024
3001 REAL ESTATE TAX COLLECTION	409,576	420,000	420,000	450,000	107%
3002 MOBILE HOME TAX COLLECTION	143	154	160	160	100%
3027 INTEREST EARNED	5,623	11,000	600	4,000	667%
3099 OTHER INCOME	12,327	5,500	3,000	5,000	167%
3145 FROM CO MOTOR FUEL TAX FUNDS	181,832	200,000	250,000	200,000	80%
3146 FROM TWP MOTOR FUEL TAX FUNDS	267,242	237,495	262,000	250,000	95%
3148 SALE OF MATERIALS & LABOR	224,762	173,038	120,000	46,664	39%
3150 INSURANCE CLAIMS	13,054	0	1,000	1,000	100%
3152 FLOOD CONTROL LAND LEASE	14,023	29,300	29,300	29,300	100%
3155 FROM BRIDGE AID FUNDS	32,036	6,000	12,000	6,000	50%
3160 OVERWEIGHT FINE INCOME	0	0	400	0	0%
3300 TRANSFER FROM F34-SAFETY	1,800	1,800	1,800	1,800	100%
3999 CAPITAL LEASE PROCEEDS	0	0	105,000	0	0%
TOTAL REVENUE	1,162,417	1,084,287	1,205,260	993,924	
5101 MAINTENANCE OF COUNTY HWYS	110,849	181,000	181,000	169,000	93%
5102 EQUIPMENT PURCHASES	94,949	243,559	165,000	213,793	130%
5103 HIGHWAY EQUIPMENT MAINT.	98,173	61,441	130,000	130,000	100%
5104 MATERIALS, STORES & SUPPLIES	100,856	96,000	96,000	96,000	100%
5105 GARAGE OPERATION & MAINT.	13,380	20,000	32,000	34,680	108%
5106 ENGINEERING FEES	3,503	4,500	4,500	4,500	100%
5108 MIAN GARAGE REPAIRS	516	0			
5109 ADMINISTRATIVE	5,960	12,000	8,500	5,000	59%
5112 REIMBURSEMENTS	226,877	145,174	150,000	58,064	39%
5253 IT MANAGED SERVICE	731	731	595	731	123%
5312 SALARIES & WAGES--HIGHWAY	301,684	342,451	342,451	352,725	103%
5314 PART-TIME WAGES	129	150	15,000	1,000	7%
5316 OVERTIME WAGES (FULL-TIME)	7,053	22,200	22,200	23,310	105%
5480 LEAD WORKER REG/OT WAGES	2,193	2,400	2,400	2,626	109%
6020 LIFE INSURANCE	479	640	640	1,000	156%
6025 HEALTH ADMINISTRATIVE	576	1,800	1,800	1,800	100%
6026 SELF-INSURANCE PORTION	1,429	5,280	5,280	5,280	100%
6027 HEALTH/LIFE INSURANCE	44,612	54,018	54,018	55,951	104%
TOTAL EXPENSES	1,013,949	1,193,344	1,211,384	1,155,460	
NET CHANGE IN FUND BALANCE (REV/EXP)	148,468	-109,057	-6,124	-161,536	
FUND BALANCE, BEGINNING OF YEAR	418,149	566,617	566,617	457,561	
FUND BALANCE, END OF YEAR	566,617.46	457,561	560,494	296,025	25.62%

HWY. DEPT. CAPITOL PURCHASES

Maintenance of County Highways

5102 Truck		5101	
Bonnel Mack Truck	78,290	Weed Spray	7,000
Bonnel Volvo Truck	75,502	Salt	128,000
PICKUP TRUCK	60,000	Patch	5,000
	<u>213,793</u>	Aggregate	9,000
		TREE TRIMMING	20,000
		HIGHWAY EQUIP. MAINT.	<u>169,000</u>
5106 PAPER, POSTAGE, ETC	4,500	5105	
		GAS & ELEC	17,340
		Garage Doors	5,500
		Gutter Repair	1,500
		Heat and Cool Maintenance	340
		REPAIR MTN GAR. ROOF	10,000
	4,500	HIGHWAY EQUIP. MAINT.	<u>34,680</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	2023-24 Hourly Rate	Current Yearly Salary	2023-24 Yearly Salary	
HIGHWAY MAINT	23.71	24.42	49,316.80	50,796	103.0%
HIGHWAY MAINT	26.08	26.86	54,246.40	55,874	103.0%
HIGHWAY SECRETARY	17.08	17.59	35,526.40	36,592	103.0%
Mechanic	24.18	24.91	50,294.40	51,803	103.0%
HIGHWAY MAINT	25.12	25.87	52,249.60	53,817	103.0%
HIGHWAY MAINT	23.71	24.42	49,316.80	50,796	103.0%
ENG. TECH	24.76	25.50	51,500.80	53,046	103.0%
			<u>342,451.20</u>	<u>352,725</u>	103.0%

Township Motor Fuel Fund

15

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027 INTEREST EARNED	3,065	9,000	2,500	2,400	96%
3057 STATE OF IL--ALLOTMENTS	1,035,847	1,030,000	1,030,000	1,030,000	100%
3099 OTHER INCOME	0	0		0	
3158 IL--NEEDY ASSIST PROGRAM	38112	38,112	38,112	38,112	100%
3176 IL-REBUILD ILLINOIS PROGRAM	566,560	0		0	#DIV/0!
TOTAL REVENUE	1,643,584	1,077,112	1,070,612	1,070,512	
5120 MAINT/CONSTRUCTION - ROADS	826,820	802,835	1,535,000	1,742,000	113%
5158 REBUILD ILLINOIS	651,485	275,323	283,000	4,677	2%
5332 ENGINEERING	52,963	69,514	55,709	59,080	106%
TOTAL EXPENSES	1,531,268	1,147,672	1,873,709	1,805,757	
ET CHANGE IN FUND BALANCE (REV/EXP)	112,316	-70,560	-803,097	-735,245	
FUND BALANCE, BEGINNING OF YEAR	1,372,664	1,484,979	1,484,979	1,414,419	
FUND BALANCE, END OF YEAR	1,484,979.20	1,414,419	681,882	679,174	

PROJECT WORKSHEET

5120 Maintenance of Township Roads

A-1 Seal Coat	980,000
Salt	96,000
Aggregates	305,000
Dust Control	100,000
Patch	235,000
Equipment Rental	26,000
TOTAL	1,742,000

County Motor Fuel Fund

16

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027 INTEREST EARNED	5,264	9,300	3,500	3,000	86%
3057 STATE OF IL--ALLOTMENTS	475,915	475,000	475,000	475,000	100%
3135 ENGINEER SALARY REIMBURSEMENT	57,922	60,000	60,238	62,400	104%
3156 IL-COMP ASSIST PROGRAM	199,962	119,697	119,697	119,697	100%
3176 IL-REBUILD ILLINOIS PROGRAM	268,018	0	0		#DIV/0!
TOTAL REVENUE	1,007,080	663,997	658,435	660,097	
5040 BANK SERVICE CHARGE	-15	0			
5115 SUPTERINTENDENT SALARY	120,913	120,000	120,000	124,800	104%
5116 TRANS TO F14-COUNTY EQUIP RENTAL	114,378	200,000	250,000	200,000	80%
5117 MAINTENANCE	469,321	423,971	838,000	527,875	63%
5158 Rebuild Illinios				804,000	
5314 LABOR-PART TIME	14,320	30,000	30,000	30,000	100%
TOTAL EXPENSES	718,916	773,971	1,238,000	1,686,675	
NET CHANGE IN FUND BALANCE (REV/EXP)	288,164	-109,974	-579,565	-1,026,578	
FUND BALANCE, BEGINNING OF YEAR	1,214,404	1,502,568	1,502,568	1,392,594	
FUND BALANCE, END OF YEAR	1,502,568	1,392,594	923,003	366,016	Fund Bal 22%
Unknown/Last Year					
PROJECT WORKSHEET					
5117 MAINTENANCE, A-1 Seal Coat				314,875	
Crack Sealant				5,500	
Pavement Striping				67,500	
Aggr				100,000	
Patch				40,000	
Ideal				0	
TOTAL				527,875	

TWP Bridge Fund

17

Item	Actual		Estimated		Budget		Percent
	Year Ended	November 30,	Year Ending	November 30,	Year Ending	Year Ending	
	2022	2023	2023	2023	2024	2024	Inc./Dec.
3027 INTEREST EARNED	72	84	5				0%
3057 STATE OF IL-ALLOTMENTS	-	0	54,443				0%
3099 OTHER INCOME	88,837	196,071	0				#DIV/0!
State IDOT Funding					447,241		
TOTAL REVENUE	88,909	196,155	54,448	447,241			
5040 BANK SERVICE CHARGE							
5122 REIMB--COUNTY BRIDGE AID	0	196,071	54,448				0%
State IDOT Expense					447,241		
TOTAL EXPENSES	0	196,071	54,448	447,241			
NET CHANGE IN FUND BALANCE (REV/EXP)	88,909	84	0	0			
FUND BALANCE, BEGINNING OF YEAR	35,799	124,708	124,708	124,792			
FUND BALANCE, END OF YEAR	124,708	124,792	124,708	124,792			

Matching Fund

18

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending November 30, 2023	Budget Year Ending November 30, 2024	Percent Inc./Dec. 2023 to 2024
3001 REAL ESTATE TAX COLLECTION	202,806	210,000	210,000	220,000	105%
3002 MOBILE HOME TAX COLLECTION	71	68	88	88	100%
3027 INTEREST EARNED	14,660	41,000	500	13,000	2600%
3099 OTHER INCOME	121,806	132,250	212,000	5,660,000	2670%
TOTAL REVENUE	339,343	383,318	422,588	5,893,088	
5113 TRANSPORTATION--CONSTRUCTION	2,984	250,000	1,591,890	5,552,638	349%
5118 PROJECTS TO BE IDENTIFIED	209,857	300,000	265,000	275,000	104%
TOTAL EXPENSES	212,842	550,000	1,856,890	5,827,638	
NET CHANGE IN FUND BALANCE (REV/EXP)	126,501	-166,682	-472,900	65,450	
FUND BALANCE, BEGINNING OF YEAR	1,205,167	1,331,668	550,125	1,164,985	
FUND BALANCE, END OF YEAR	1,331,668	1,164,985	77,225	1,230,435	
PROJECT WORKSHEET					
5113					
CONSTRUCTION-ROADS					
Ideal Preliminary Engineering				112,030.40	
Ideal Construction				400,000.00	
Ideal Project Reimbursable expenses				4,985,000.00	
Safe Streets for All Grant- Match				5,608.08	
State Planning and Research Grant- Match				50,000.00	
			TOTAL	5,552,638	

FICA Fund

19

Item	Actual Year Ended November 30, 2,022.00	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3001 REAL ESTATE TAX COLLECTION	259,753.87	265,000	265,000	330,000	125%
3002 MOBILE HOME TAX COLLECTION	90.60	150	150	150	100%
3027 INTEREST EARNED	4,390.49	8,000	1,000	7,000	700%
3200 TRANSFER FROM 911--REIMB	6,596.74	6,803	6,803	6,944	102%
3204 TRANSFER FROM MAINT/CHILD 47/49	61.00	61	61	61	100%
TOTAL REVENUE	270,892.70	280,014	273,014	344,155	
5130 EMPLOYER'S SHARE OF FICA TAXES	266,238.41	289,926	289,926	343,890	119%
5131 SUPERINTENDENT SHARE TRUST FD	1,227.35	1,271	1,271	1,290	102%
5399 TRANSFER TO CO HEALTH FD	19,173.00	18,391	18,391	26,798	146%
TRANSFER TO VCVA F53		1,209	1,300	2,367	182%
TOTAL EXPENSES	286,638.76	309,588	309,588.00	371,978	
NET CHANGE IN FUND BALANCE (REV/EXP)	-15,746	-29,574	-36,574	-27,822	
FUND BALANCE, BEGINNING OF YEAR	408,835	393,089	393,089	363,515	
FUND BALANCE, END OF YEAR	393,089	363,515	356,515	335,693	90%
WORKSHEET					
PAYROLL FULL-TIME	2,960,065.82	3,682,306.84	3,802,150.94	4,244,929.69	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
TOTAL FICA FULL-TIME	226,445.04	281,696	290,865	324,737	
PAYROLL PART-TIME	188,341.18	231,379	250,579	250,360	
TAX RATE	7.65%	7.65%	7.65%	7.65%	
TOTAL FICA PART-TIME	14,408.10	17,700	19,169	19,153	
TOTAL FICA	240,853.14	299,397	310,034	343,890	

IMRF Fund

20

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2,024	Percent Inc./Dec. 2023 to 2024
3001 REAL ESTATE TAX COLLECTION	429,562	431,000	431,000	325,000	75%
3002 MOBILE HOME TAX COLLECTION	150	300	300	300	100%
3027 INTEREST EARNED	5,863	16,000	600	14,000	2333%
3200 TRANSFER FROM 911--REIMB	7,497	11,116	11,116	500	4%
3204 TRANSFER FROM MAINT/CHILD 47/49	86	72	72	50	69%
TOTAL REVENUE	443,158	458,488	443,088	339,850	
5128 EMPLOYER'S SHARE OF IMRF FUND	333,883	240,000	325,818	282,856	87%
5129 SUPERINTENDENT SHARE TRUST FD	1,010	1,165	1,165	1,183	102%
5399 TRANSFER TO CO HEALTH FD	30,823	29,580	29,580	43,295	146%
TRANSFER TO VCVA F53		0	0	1,934	
5464 VOLUNTARY PAYMENT/RETIREMENT PEN.	50,000	50,000	75,000	50,000	67%
TOTAL EXPENSES	415,716	320,745	431,563	379,267	
NET CHANGE IN FUND BALANCE (REV/EXP)	27,442	137,743	11,525	-39,417	
FUND BALANCE, BEGINNING OF YEAR	494,190	521,632	521,632	659,375	
FUND BALANCE, END OF YEAR	521,632	659,375	533,157	619,958	Fund Bal 163%
WORKSHEET					
PAYROLL FULL-TIME IMRF	2,112,394	2,654,028	2,805,641	2,882,772	103%
FUNDING RATE	12.22%	10.75%	10.75%	6.25%	
	258,135	285,308	301,606	180,173	
PAYROLL FULL-TIME SLEP	841,507	1,023,913	990,209	1,369,098	
FUNDING RATE	12.83%	12.75%	12.75%	7.50%	
	107,965	130,549	126,252	102,682	

Law Library

21

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2022	Year Ending November 30, 2023	Year Ending Appropriation 2023	Year Ending Appropriation 2024	Inc./Dec. 2023 to 2024
3027	INTEREST EARNED	106	300	15	250	1667%
3064	CIRCUIT CLERK--LAW LIBRARY FEE	2,230	1,500	1,500	1,600	107%
TOTAL REVENUE		2,336	1,800	1,515	1,850	
5353	BOOKS, PERIODICALS & SUPPLIES	424	500	2,000	2,000	100%
TOTAL EXPENSES		424	500	2,000	2,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		1,912	1,300	-485	-150	
FUND BALANCE, BEGINNING OF YEAR		8,072	9,983	9,983	11,283	
FUND BALANCE, END OF YEAR		9,983	11,283	9,498	11,133	

Court Automation

22

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027 INTEREST EARNED	444	1,000	300	300	100%
3186 CIR CLERK--CT AUTOMATION FEES	27,383	19,500	22,000	20,000	91%
TOTAL REVENUE	27,827	20,500	22,300	20,300	
5045 EQUIPMENT	0	500	2,000	2,500	125%
5135 COMPUTER SOFTWARE	613	1,000	5,000	5,000	100%
7113 COMPUTER SYSTEM	2,563	20,000	35,000	35,000	100%
TOTAL EXPENSES	3,175	21,500	42,000	42,500	
NET CHANGE IN FUND BALANCE (REV/EXP)	24,652	-1,000	-19,700	-22,200	
FUND BALANCE, BEGINNING OF YEAR	90,108	114,759.58	114,760	113,760	
FUND BALANCE, END OF YEAR	114,760	113,760	95,060	91,560	

County Recorder Fund

23

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027 INTEREST EARNED	1,001	3,200	140	3,200	2286%
3045 FEES COLLECTED	17,737	18,000	18,000	18,000	100%
3060 ONLINE REVENUES	30,621	29,000	30,000	30,000	100%
TOTAL REVENUE	49,359	50,200	48,140	51,200	
5143 TRANSFER TO GEN FD--CLERK SALARY	5,000	14,496	24,000	5,000	21%
5160 EDUCATION	2,499	2,800	2,500	2,700	108%
5181 ONLINE EXPENSES	6,842	7,000	13,000	10,000	77%
5185 EQUIPMENT	3,403	3,800	5,000	5,000	100%
5186 BOOK REPAIR SCANNING AND INDEXING	6,302	10,000	8,000	2,000	25%
5410 TRANSFER TO GEN FD--REC FEES			0		#DIV/0!
6031 RECORDERS TRANSACTION FEE	6,050	15,000	15,000	18,000	
5445 BASTION SYSTEM CLOUD BACK UP	12,537	7,000	7,000	10,600	
TOTAL EXPENSES	42,633	60,096	74,500	53,300	
NET CHANGE IN FUND BALANCE (REV/EXP)	6,726	-9,896	-26,360	-2,100	
FUND BALANCE, BEGINNING OF YEAR	83,827	90,553	90,553	80,657	
FUND BALANCE, END OF YEAR	90,553	80,657	64,193	78,557	Fund Bal 147%

Non Resident Heir Fund

24

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2022	Year Ending November 30, 2023	Year Ending Appropriation 2023	Year Ending Appropriation 2024	Inc./Dec. 2023 to 2024
3027	INTEREST EARNED	283	600	60	400	667%
3224	FEES--NON-RESIDENT HEIR EVIDENCE	15,960	1,000	1,000	1,000	100%
	TOTAL REVENUE	16,243	2,600	2,060	2,400	
9204	IL--NON-RESIDENT HEIR FUNDS EVIDENCE	3,008	0	22,472 2,129	22,472 1,000	100%
	TOTAL EXPENSES	3,008	0	24,601	23,472	
NET CHANGE IN FUND BALANCE (REV/EXP)		13,235	2,600	-22,541	-21,072	
FUND BALANCE, BEGINNING OF YEAR		10,670	23,906	23,906	26,506	
FUND BALANCE, END OF YEAR		23,906	26,506	1,365	5,434	

Community Mental Health Fund

26

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2,024	Percent Inc./Dec. 2023 to 2024
3001 REAL ESTATE TAX COLLECTION	389,586	405,000	405,000	420,000	103.7%
3002 MOBILE HOME TAX COLLECTION	136	200	200	200	100%
3027 INTEREST EARNED	1,228	900	50	800	1600%
3099 OTHER INCOME					
TOTAL REVENUE	390,950	406,100	405,250	421,000	
5134 TYLERS JUSTICE CTR FOR CHIDREN	14,783	12,765	12,765	13,262	103.9%
5336 GRANTS-SINNISSIPPI MENTAL HLTH	152,965	158,858	158,858	165,032	103.9%
5345 CASA	27,510	28,570	28,570	29,681	103.9%
5346 LUTHERAN SOCIAL SERVICES	15,804	16,413	16,413	17,051	103.9%
5348 RIVERVIEW & CHOICES	41,168	42,754	42,754	44,416	103.9%
5352 CONTINGENCY	0			0	#DIV/0!
5389 GRANTS-ROLLING HILLS CENTER	135,795	141,027	141,027	146,508	103.9%
8553 SUBSTANCE ABUSE COAL.		2,432	2,432		0.0%
8554 SHERIFF'S MENTAL HEALTH EXP.	80	2,432	2,432	2,526	103.9%
Additional Disp				28,000	
TOTAL EXPENSES	388,105	405,251	405,251	446,474	110%
NET CHANGE IN FUND BALANCE (REV/EXP)	2,845	849	-1	-25,474	
FUND BALANCE, BEGINNING OF YEAR	22,832	25,677	25,677	26,526	
FUND BALANCE, END OF YEAR	25,677	26,526	25,676	1,052	

Animal Control Fund

27

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027 INTEREST EARNED	176	8	8	8	100%
3099 OTHER INCOME	3,346	2,000	2,000	2,000	100%
3120 TAGS & REGISTRATIONS	9,490	7,500	7,500	7,500	100%
TOTAL REVENUE	13,012	9,508	9,508	9,508	
5010 DUES	50	50	50	50	100%
5136 ANIMAL CONTROL--CLAIMS	568	300	300	300	100%
5138 ANIMAL CONTROL--SERVICES	900	1,200	1,200	1,200	100%
5357 ANIMAL CONTROL--SUPPLIES	-	300	300	300	100%
5358 ANIMAL CONTROL--EUTH & VETS	487	800	800	800	100%
5361 RABIES ADMINISTRATOR SALARY	102.25				#DIV/0!
5366 IL DEPT OF AGRI-ANNUAL LICENSE	1934	102	102	102	100%
5380 CAPITAL EXPENDITURES	975	4,300	4,300	4,300	100%
5379 REGISTRATION CONTRACT		2,500	2,500	2,500	1
TOTAL EXPENSES	5,016	9,552	9,552	9,552	
NET CHANGE IN FUND BALANCE (REV/EXP)	7,996	-44	-44	-44	
FUND BALANCE, BEGINNING OF YEAR	10,444	18,439	18,439	18,395	
FUND BALANCE, END OF YEAR	18,439	18,395	18,395	18,351	

Vital Records

29

Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027	INTEREST EARNED	251	60	40	60	150%
3179	VITAL RECORDS RECEIPTS	3,326	3,500	3,500	3,000	86%
TOTAL REVENUE		3,577	3,560	3,540	3,060	
5040	EQUIPMENT	981	500	1,500	1,500	100%
5323	PRINTING, SUPPLIES & POSTAGE	2,313	500	2,000	2,000	100%
5441	BACK SCANNING & INDEXING	7,128	6,500	6,500	1,000	
5445	BASTION SYSTEM CLOUD BACK UP	1,000	2,500	1800	2,500	
TOTAL EXPENSES		11,422	10,000	11,800	7,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-7,846	-6,440	-8,260	-3,940	
FUND BALANCE, BEGINNING OF YEAR		24,301	16,456	16,456	10,016	
FUND BALANCE, END OF YEAR		16,456	10,016	8,196	6,076	

Senior Citizen Fund

30

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3001 REAL ESTATE TAX COLLECTION	93,029	104,000	104,000	112,000	108%
3002 MOBILE HOME TAX COLLECTION	34	34		34	#DIV/0!
3027 INTEREST EARNED					
TOTAL REVENUE	93,063	104,034	104,000	112,034	
5359 CC SR CITIZEN SERVICES ORG INC	93,063	104,000	104,000	112,000	108%
5362 SENIOR PROGRAMS					#DIV/0!
TOTAL EXPENSES	93,063	104,000	104,000	112,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	0	34	0	34	
FUND BALANCE, BEGINNING OF YEAR	5,294	0	0	34	
FUND BALANCE, END OF YEAR	5,294	34	0	68	

DUI

31

Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027	INTEREST EARNED	28	100	0	80	#DIV/0!
3164	DUI FEES	2,669	3000	2,800	3,000	107%
TOTAL REVENUE		<u>2,697</u>	<u>3,100</u>	<u>2,800</u>	<u>3,080</u>	
5338	DUI ENFORCEMENT-- EQUIPMENT	5,000	1000	2,000	2,000	100%
TOTAL EXPENSES		<u>5,000</u>	<u>1,000</u>	<u>2,000</u>	<u>2,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		-2,303	2,100	800	1,080	
FUND BALANCE, BEGINNING OF YEAR		5,155	2,852	2,852	4,952	
FUND BALANCE, END OF YEAR		<u>2,852</u>	<u>4,952</u>	<u>3,652</u>	<u>6,032</u>	

Probation Services Fee

32

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027 INTEREST EARNED	1,267	2,500	400	1,000	250%
3165 CIR CLERK--PROB SERVICE FEES	13,938	20,000	20,000	20,000	100%
3217 ELECTRONIC HOME MONITORING	15.5	500	1,000	5,000	
3323 DRUG TEST FEE	1,013	2,000	2,000	5,000	250%
3324 PROBATION INT/INTRA FEE	5,210	7,000	4,000	5,000	125%
TOTAL REVENUE	21,444	32,000	27,400	36,000	
5206 FUTURE EXPENDITURES	1,116	1,000	10,000	10,000	100%
5403 TRANSFER TO F11--PROB SERV			7,030	12,433	177%
5411 TRANS TO F11-SHORTFALL REIM			0	0	#DIV/0!
7057 MEETING AND TRAINING	2298.29	5,000	5,000	5,000	100%
7069 DRUG TESTING	832.36	1,500	5,000	5,000	100%
5184 STATE DATA SYSTEM			8,000	10,000	
7074 ELECTRONIC HOME MONITORING		1,000	5,000	5,000	100%
TOTAL EXPENSES	4,247	8,500	40,030	47,433	
NET CHANGE IN FUND BALANCE (REV/EXP)	17,197	23,500	-12,630	-11,433	
FUND BALANCE, BEGINNING OF YEAR	98,359	115,557	115,557	139,057	
FUND BALANCE, END OF YEAR	115,557	139,057	102,927	127,624	

Liability

34

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3001 REAL ESTATE TAX COLLECTION	179,803	200,000	200,000	200,000	100%
3002 MOBILE HOME TAX COLLECTION	63	100	100	100	100%
3027 INTEREST EARNED	4,947	9,000	300	8,000	2667%
3512 INSURANCE DAMAGES REIM	1,937	15,000	15,000	17,000	113%
TOTAL REVENUE	186,749	224,100	215,400	225,100	
5012 TRAVEL-CIRMA BOARD MEETINGS	194	200	600	600	100%
5187 LEGAL EXPENSE	0	200	225	250	111%
5208 SUPERINTENDENT/SCHOOLS TR FD	2,516	2,444	2,444	2,482	102%
5216 TRANS TO FUND 11-SAFETY PROG.	35,290	17,465	17,465	40,383	231%
5218 TRANS TO FUND 14-SAFETY PROG.	1,800	2,028	2,028	2,258	111%
5219 TRANS TO FUND 44-SAFETY PROG.	2,365	2,436	2,436	0	0%
5220 TRANS TO FUND 54-SAFETY PROG.	2,119	2,204	2,204	2,393	109%
5326 FINANCIAL FRAUD		1,000			
5375 PROP., LIABILITY& WORK-COMP INS.	156,504	137,576	140,000	155,000	111%
5376 UNEMPLOYMENT INSURANCE	-	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	6,597	15,000	17,000	17,000	100%
TOTAL EXPENSES	217,385	195,353	199,202	235,166	
NET CHANGE IN FUND BALANCE (REV/EXP)	-30,636	28,747	16,198	-10,066	
FUND BALANCE, BEGINNING OF YEAR	481,869	451,234	451,234	479,981	
FUND BALANCE, END OF YEAR	451,234	479,981	467,432	469,914	Fund Bal 200%

Public Safety

37

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027 INTEREST EARNED	1,667	4,000	300	3,000	1000%
3036 MISC. INCOME	286,381				
3166 IL--PUBLIC SAFETY TAX		270,000	250,000	260,000	104%
TOTAL REVENUE	288,048	274,000	250,300	263,000	
5300 EQUIPMENT					
5303 SQUAD CAR	109	47,000	47,000	50,000	106%
5412 TRANSFER TO GENERAL FD	190,000	210,000	210,000	213,000	101%
TOTAL EXPENSES	190,109	257,000	257,000	263,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	97,939.23	17,000	-6,700	0	
FUND BALANCE, BEGINNING OF YEAR	101,525	199,464	199,464	216,464	
FUND BALANCE, END OF YEAR	199,464	216,464	192,764	216,464	82%

Tax Sale Automation

39

Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027	INTEREST EARNED	289	700	60	400	667%
3213	FEES COLLECTED--TAX SALE AUTO	2,263	3,500	3,500	3,000	86%
TOTAL REVENUE		2,552	4,200	3,560	3,400	
5200	AUTOMATION EQUIPMENT	0	2,500	2,500	2,500	100%
5319					1,500	
5014					1,000	
TOTAL EXPENSES		0	2,500	2,500	5,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		2,552	1,700	1,060	-1,600	
FUND BALANCE, BEGINNING OF YEAR		24,516	27,068	27,068	28,768	
FUND BALANCE, END OF YEAR		27,068	28,768	28,128	27,168	

Hotel Motel

40

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2022	Year Ending November 30, 2023	Year Ending Appropriation 2023	Year Ending Appropriation 2024	Inc./Dec. 2023 to 2024
3004	5% TAX RECEIPTS	36,305	40,000	45,000	45,000	100%
3027	INTEREST EARNED	596	1,860	50	1,200	2400%
3099	OTHER INCOME	452	700	100	400	400%
TOTAL REVENUE		37,353	42,560	45,150	46,600	
5151	ADMINISTRATION	375	300	500	1,000	200%
5153	TRANSFER TO GEN FD5 % TREA FEE	1,780	2,000	2,250	2,500	111%
5154	TOURISM/PROMOTIONS	13,516	15,800	35,000	40,000	114%
5155	BLACKHAWK WATERWAYS CVB	15,000	15,000	15,000	15,000	100%
TOTAL EXPENSES		30,671	33,100	52,750	58,500	
NET CHANGE IN FUND BALANCE (REV/EXP)		6,682	9,460	-7,600	-11,900	
FUND BALANCE, BEGINNING OF YEAR		47,909	54,591	54,591	64,051	
FUND BALANCE, END OF YEAR		54,591	64,051	46,991	52,151	

Item	Actual	Estimated	Budget	Budget	Percent
	Year Ended November 30, 2022	Year Ending November 30, 2023	Year Ending Appropriation 2023	Year Ending Appropriation 2024	Inc./Dec. 2023 to 2024
3027 INTEREST EARNED	2,893	6,000	1,100	6,000	545%
3099 OTHER INCOME	93,332	15,000		13,000	
3182 WIRELESS FEES	346,155	325,000	325,000	340,000	105%
TOTAL REVENUE	442,380	346,000	326,100	359,000	
5144 CAPITAL PROJECTS & EQUIP	233,691	140,000	225,000	30,000	13%
5191 CONTRACTUAL SERVICES	34,107	85,000	85,000	85,000	100%
5192 EQUIPMENT & REPAIRS	19,698	35,000	50,000	60,000	120%
5193 ADMINISTRATIVE EXPENSES	282	1,000	1,000	8,000	800%
5196 PUBLIC AWARENESS	1,311	1500	2,500	1,000	40%
5197 TRAINING	2,672	2,500	4,000	2,000	50%
5203 TRANSFER TO GN FD-WGE REIM-DIS	86,232	88,926	88,131	90,775	103%
5210 TRANSFER TO SOC SEC REIM DIS	6,597	6,597	6,803	6,944	102%
5215 TRANSFER GEN FUND DIRECTOR				48,519	
5253 IT MANAGED SERVICE	1,232	1,232	1,000	1,250	125%
5378 TRANSFER TO IMRF FD-IMRF-DISP	3977.26	7,496	11,116	5,673	51%
5323 PRINTING, SUPPLIES & POSTAGE	13,490	4,000	4,500	8,000	178%
5373 NETWORKING	7,696	25,000	35,000	30,000	86%
5377 TRANSFER TO GEN FD-INS-DISPATC	7,497	7,696	15,434	21,182	137%
5408 TRANSFER TO GIS	10,000	0	10,000	500	5%
TOTAL EXPENSES	428,483	405,947	539,484	398,843	
NET CHANGE IN FUND BALANCE (REV/EXP)	13,897	-59,947	-213,384	-39,843	
FUND BALANCE, BEGINNING OF YEAR	660,471	674,368	674,368	614,421	
FUND BALANCE, END OF YEAR	674,368	614,421	460,984	574,578	

Drug Fines

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Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027	INTEREST EARNED	87	100	100	100	100%
3181	DRUG FINE & FORFEITURE		6,957	1,000		0%
TOTAL REVENUE		<u>87</u>	<u>7,057</u>	<u>1,100</u>	<u>100</u>	
5035	EQUIPMENT/TRAINING					
5341	OTHER EXPENDITURES	950	1,000	6,000	6,000	100%
TOTAL EXPENSES		<u>950</u>	<u>1,000</u>	<u>6,000</u>	<u>6,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		-863	6,057	-4,900	-5,900	
FUND BALANCE, BEGINNING OF YEAR		25,607	24,745	24,745	30,802	
FUND BALANCE, END OF YEAR		<u>24,745</u>	<u>30,802</u>	<u>19,845</u>	<u>24,902</u>	

Court Security

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Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2022	Year Ending November 30, 2023	Year Ending Appropriation 2023	Year Ending Appropriation 2024	Inc./Dec. 2023 to 2024
3027	INTEREST EARNED	484	1,000	100	800	800%
3036	MISC. INCOME					
3138	CIR CLERK--COURT SECURITY FEE	61,990	58,000	58,000	59,000	102%
TOTAL REVENUE		62,474	59,000	58,100	59,800	
5300	EQUIPMENT MAINT	500	500	1,000	500	50%
5303	EQUIPMENT	8,000	4,500	5,000	5,000	100%
5305	TRAINING	0	0	500	250	50%
5307	TRAVEL	0	0	500	250	50%
5309	CT SECURITY--WAGES	54,396	57,000	57,000	58,500	103%
TOTAL EXPENSES		62,897	62,000	64,000	64,500	
NET CHANGE IN FUND BALANCE (REV/EXP)		-423	-3,000	-5,900	-4,700	
FUND BALANCE, BEGINNING OF YEAR		47,125	46,702	46,702	43,702	
FUND BALANCE, END OF YEAR		46,702	43,702	40,802	39,002	
PAYROLL PART-TIME						
CT SECURITY--WAGES (60%)		54,396	57,000	57,000	58,500	

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2022	Year Ending November 30, 2023	Year Ending Appropriation 2023	Year Ending Appropriation 2024	Inc./Dec. 2023 to 2024
3019	SALE OF PLATBOOKS	40	2,500	2,500	500	20%
3027	INTEREST EARNED	238	200	200	200	100%
3125	SALE OF GIS MAPS AND DATA	1,794	2,000	2,000	2,000	100%
3139	TRANSFER FROM GIS RESOLUTION	55,000	60,000	60,000	62,000	103%
3300	TRANSFER FROM F34-SAFETY	2,365	2,459	2,459	0	
3317	ASSESSOR/GIS WEBSITE	7,660	7,500	7,500	7,500	100%
3329	TRANS FROM GEN	14,000	14,000	14,000	0	0%
3332	TRANS FROM FUND 41 (911)	10,000	10,000	10,000	10,000	100%
TOTAL REVENUE		91,097	98,659	98,659	82,200	
5012	TRAVEL	-	200	200	200	100%
5014	EDUCATION	-	500	500	500	100%
5028	ASSESSOR/GIS WEB	1,444	1,650	1,650	1,650	100%
5253	IT MANAGED SERVICE	-	400	400	400	100%
5191	GIS SERVICES	481.48	3000	3,000	3,000	100%
5317	EQUIPMENT	-	1,000	1,000	1,000	100%
5323	PRINTING, SUPPLIES & POSTAGE	-	1,500	1,500	1,500	100%
6020	LIFE INSURANCE	80	80	80	80	100%
6027	HEALTH INSURANCE	7,435	7,717	7,717	7,993	104%
9206	GIS TECHNICIAN SALARY	59,473	35,382	61,486	0	0%
9207	GIS LEASES & MAINTENANCE	2,596	5,500	5,500	5,500	100%
	CONTRACTUAL		30,000		60,000	
9211	PLAT & ATLAS BOOKS	8,000		-		#DIV/0!
9213	GIS FLYOVER			0		#DIV/0!
TOTAL EXPENSES		79,508	86,929	83,033	81,823	
NET CHANGE IN FUND BALANCE (REV/EXP)		11,589	11,730	15,626	377	
FUND BALANCE, BEGINNING OF YEAR		31,063	42,652	42,652	54,382	
FUND BALANCE, END OF YEAR		42,652	54,382	58,278	54,759	66.92%

*Target for fund balance is 40%

Task Force

45

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2022	Year Ending November 30, 2023	Year Ending Appropriation 2023	Year Ending Appropriation 2024	Inc./Dec. 2023 to 2024
3027	INTEREST EARNED					0 #DIV/0!
3400	SEIZURE REVENUE					
3210	TRANSFER FROM GEN FUND 11		3,017	3,017		
	TOTAL REVENUE	0	3,017	3,017	0	
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	0	0	0	0	
	NET CHANGE IN FUND BALANCE (REV/EXP)	0	3,017	3,017	0	
	FUND BALANCE, BEGINNING OF YEAR	-3,017	-3,017	-3,017	0	
	FUND BALANCE, END OF YEAR	-3,017	0	0	0.00	

Rental Housing

46

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027 INTEREST EARNED	0				#DIV/0!
3223 RENTAL HOUSING SUPPORT FEES	23,716	30,000	25,000	60,000	240%
TOTAL REVENUE	23,716	30,000	25,000	60,000	
9203 IL--RENTAL HOUSING SUPPORT FEE	23,724	30,000	25,000	60,000	240%
TOTAL EXPENSES	23,724	30,000	25,000	60,000	
NET CHANGE IN FUND BALANCE (REV/EXP)	0	0	0	0	
FUND BALANCE, BEGINNING OF YEAR	7	7	0	7	
FUND BALANCE, END OF YEAR	7	7	0	7	

Document Storage

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Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2022	Year Ending November 30, 2023	Year Ending Appropriation 2023	Year Ending Appropriation 2024	Inc./Dec. 2023 to 2024
3027	INTEREST EARNED	265	840	250	350	140%
3167	CIR CLERK--DOC STOR FEES	27,435	19,500	20,000	20,000	100%
TOTAL REVENUE		<u>27,701</u>	<u>20,340</u>	<u>20,250</u>	<u>20,350</u>	
5334	SOFTWARE	2,563	1,000	5,000	5,000	100%
5369	WAGES	-		4,000	4,000	100%
5395	EQUIPMENT	3,250	1,000	5,000	5,000	100%
5400	TRAN TO 20-3204 IMRF	-		306	306	100%
5407	TRAN TO 11-3078 WAGES	-		0		#DIV/0!
5414	TRAN TO 19-3204 FICA	0		499	499	100%
5441	ARCHIVING-EXPENSE	0	2,000	8,500	10,000	118%
7113	COMPUTER SYSTEM	5125.23	2,000	7,000	8,000	114%
TOTAL EXPENSES		<u>10,938</u>	<u>6,000</u>	<u>30,305</u>	<u>32,805</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		16,763	14,340	-10,055	-12,455	
FUND BALANCE, BEGINNING OF YEAR		64,284	81,047	81,047	95,387	
FUND BALANCE, END OF YEAR		<u>81,047</u>	<u>95,387</u>	<u>70,992</u>	<u>82,931</u>	

Child Support Fee

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Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027 INTEREST EARNED	189	250	200	200	100%
3140 CHILD SUPPORT FEES	5,779	4,000	4,000	4,000	100%
3163 CHILD SUPPORT ENF GRANT					
3281 CHILD SUPPORT ENF PROG (FED)					
TOTAL REVENUE	5,968	4,250	4,200	4,200	
5317 EQUIPMENT	3,250	0	7,500	7,500	100%
5323 PRINTING, SUPPLIES & POSTAGE	-	0	3,000	3,000	100%
5372 SOFTWARE MAINTENANCE FEE	413	0	5,000	5,000	100%
5400 TRANSFER TO IMRF FD	86	72	72	50	69%
5407 TRANSFER TO GEN FD--CLK WAGES	800	800	800	800	100%
5414 TRANSFER TO SOC SEC--CLERKHIRE	61	61	61	61	100%
5421 CIR CLERK CLERKHIRE--O/T 1.5	-	0	1,000	2,000	
5441 ARCHIVING	-	0	10,000	10,000	
6063 OVERTIME-1.0	672	1,120	1,500	1,500	
7113 COMPUTER SYSTEM	9,242	2,000	20,000	20,000	100%
TOTAL EXPENSES	14,523	4,053	48,933	49,911	#DIV/0!
NET CHANGE IN FUND BALANCE (REV/EXP)	-8,555.38	197	-44,733	-45,711	
FUND BALANCE, BEGINNING OF YEAR	105,136	96,580.27	96,580	96,777	
FUND BALANCE, END OF YEAR	96,580	96,777	51,847	51,066	

Circuit Clerk Fund

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Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2022	Year Ending November 30, 2023	Year Ending Appropriation 2023	Year Ending Appropriation 2024	Inc./Dec. 2023 to 2024
3027	INTERST EARNED			0	0	#DIV/0!
3272	MONEY COLLECTED	592,555	485,000	550,000	500,000	91%
TOTAL REVENUE		592,555	485,000	550,000	500,000	
5040	BANK SERVICE CHARGE					#DIV/0!
5465	TRANSFER INT TO GENERAL FUND					#DIV/0!
8538	CHECKS WRITTEN	620,617	456,000	550,000	500,000	91%
TOTAL EXPENSES		620,617	456,000	550,000	500,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-28,063	29,000	0	0	
FUND BALANCE, BEGINNING OF YEAR		259,008	230,946	230,946	259,946	
FUND BALANCE, END OF YEAR		230,946	259,946	230,946	259,946	

GIS Resolution Fund

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Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027	INTEREST EARNED	715	1,500	150	1,500	1000%
3133	GIS RESOLUTION FEES	53,037	53,000	53,000	62,000	117%
TOTAL REVENUE		53,752	54,500	53,150	63,500	
5408	TRANSFER TO GIS FUND	55,000	60,000	60,000	62,000	103%
TOTAL EXPENSES		55,000	60,000	60,000	62,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-1,248.20	-5,500	-6,850	1,500	
FUND BALANCE, BEGINNING OF YEAR		48,092	46,844	46,844	41,344	
FUND BALANCE, END OF YEAR		46,844	41,344	39,994	42,844	

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027 INTEREST EARNED	-				#DIV/0!
3169 GRANT MONEY RECEIVED	23,500	17,000	17,000	19,000	112%
TRANSFER FROM GEN FUND11				20,350	
TRANSFER FROM IMRF F20				1,934	
TRANSFER FROM FICA F19				2,367	
TOTAL REVENUE	23,500	17,000	17,000	43,651	
5130 EMPLOYER'S SHARE OF FICA TAXES	1,209	1,209	1,300	2,367	182%
5386 VCVA- FUND--WAGES	14,627	15,699	15,699	30,940	197%
IMRF				1,934	
HEALTH INSURANCE				7,993	
TOTAL EXPENSES	15,835	16,908	16,999	43,234	
NET CHANGE IN FUND BALANCE (REV/EXP)	7,665	92	1	417	
FUND BALANCE, BEGINNING OF YEAR	-6,678	987	987	1,079	
FUND BALANCE, END OF YEAR	987	1,079	988	1,495.60	

Health Department

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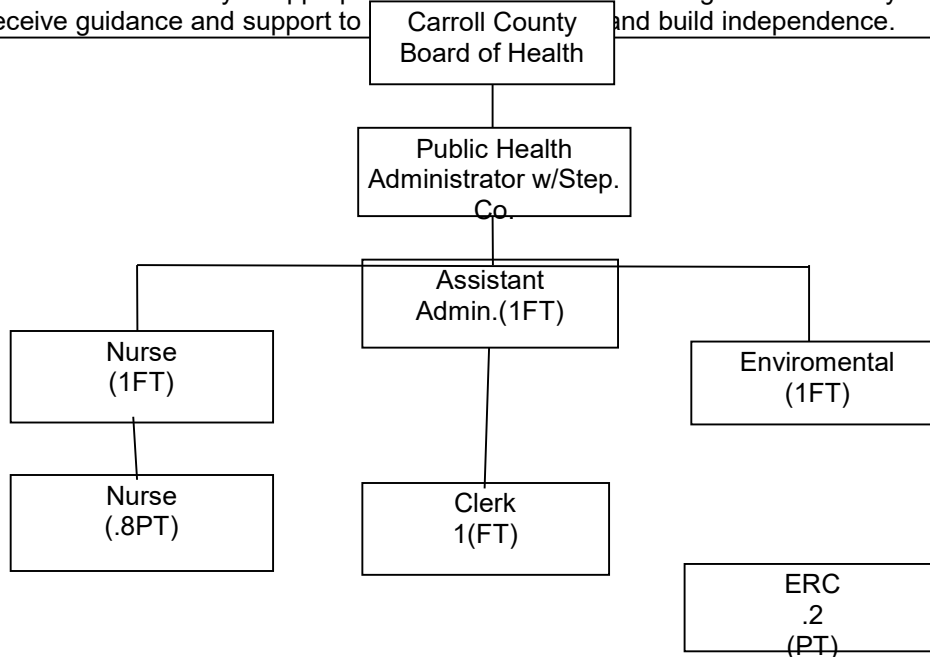
Item	Actual Year Ended 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3001 REAL ESTATE TAX COLLECTION	13,008	14,000	14,000	15,000	107%
3002 MOBILE HOME TAX COLLECTION	5	100	100	100	100%
3027 INTEREST EARNED	6,371	18,000	1,500	15,000	1000%
3099 OTHER INCOME	127,415	-20,000	101,500	62,500	62%
3127 BIOTRRORISM GRANT	41,664	41,392	36,392	36,392	100%
3129 LOCAL HEALTH PROJECT GRANT	13,004	65,476	65,476	100,000	153%
3134 FCM CONTRACT	31,782	40,000	42,230	40,000	95%
3142 EH FEES	47,022	54,000	54,000	54,000	100%
3189 WIC GRANT	52,336	46,870	46,870	44,965	96%
3211 TRANSFER FROM SOCIAL SEC.	19,173	18,391	18,391	26,798	146%
3212 TRANSFER FROM IMRF FUND	30,823	29,580	29,580	43,295	146%
3226 TOBACCO GRANT	20,591	22,364	22,364	22,364	100%
3227 OTHER FEES	55,114	40,000	43,000	43,000	100%
3232 MOSQUITO PREVENTION GRANT	10,218	12,000	14,228	15,000	105%
3255 CHILDHOOD LEAD POISON GRANT	5799.48	10,500	12,000	12,000	100%
3300 TRANSFER FROMF34-SAFETY	2,119	2,204	2,204	2,393	109%
3327 RENTAL INCOME	1,400	1,500	1,500	1,500	100%
TICK SURVEILLANCE				4,125	
SIPA - Salary Grant				350,000	
3363 FEDERAL GRANTS			0		#DIV/0!
3365 EBOLA grants in			0		#DIV/0!
				30,000	
TOTAL REVENUE	477,844	396,377	505,335	918,432	
5003 REPAIRS & MAINT. BUILDING	9,885	19,840	17,000	6,500	38%
5004 UTILITIES	6,576	6,900	5,500	7,000	127%
5012 TRAVEL	1,029	2,200	2,250	2,500	111%
5075 OTHER SALARIES	234,956	250,000	337,160	346,915	103%
5085 TELEPHONE	5,637	4,000	6,200	4,000	65%
5095 TRAINING	403	500	1,250	1,000	80%
5128 EMPLOYER'S SHARE OF IMRF FUND	21,386	29,580	29,580	43,295	146%
5130 EMPLOYER'S SHARE OF FICA TAX	19,387	18,391	18,391	26,798	146%
5253 IT MANAGED SERVICE	2,637	2,700	2,134	2,300	108%
5322 REPAIRS	168	2,500	2,500	2,500	100%
5323 PRINTING, SUPPLIES & POSTAGE	13,853	13,000	17,000	17,000	100%
5335 EQUIPMENT	15,119	6,000	70,500	70,500	100%
5344 CONTRACTUAL	91,489	72,066	72,066	97,000	135%
5382 MANAGEMENT CONTRACT	23,866	26,000	24,521	24,521	100%
5388 COLON SCREENING GRANT	-	3,000	5,000	3,000	60%
5391 LPN -GRANT	3,464	0		0	
5396 MEDICAL SUPPLIES & COMMODITIES	16,765	22,000	32,100	22,000	69%
5397 STATE IMMUNIZATION	(300)	0	0	0	#DIV/0!
5437 PART-TIME JANITOR	3,040	3,380	3,380	3,380	100%
5458 RENT	600	600	600	600	100%
6020 LIFE INSURANCE	253	319	319	319	100%
6025 HEALTH INSURANCE-ADMINISTRATIVE	296				#DIV/0!
6026 SELF-INSURANCE PORTION	714.3	1,000	1,000	1,000	100%
6027 HEALTH INSURANCE	23545.18	30,867	30,867	39,965	129%
SIPA - ENHANCED INSURANCE grant out		1,548	0	8,113	#DIV/0!
				30,000	
TOTAL EXPENSES	494,768	516,391	679,318	760,205	
NET CHANGE IN FUND BALANCE (REV/EXP)	-16,923	-120,014	-173,983	158,227	
FUND BALANCE, BEGINNING OF YEAR	484,137	467,213	467,213	347,199	
FUND BALANCE, END OF YEAR	467,213	347,199	293,230	505,426	66.49%

*Target for fund balance is 40%

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

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

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



ADJUSTED MID-YEAR

	2022-23	2023-24	
RN (FTE no ins)	\$47,960.43	\$49,399.24	103.00%
RN (FTE)	\$55,853.00	\$57,528.59	103.00%
EH Associate (FTE)	\$57,618.00	\$59,346.54	103.00%
Assistant Administrator (FTE)	\$58,091.00	\$59,833.73	103.00%
Clerk (FTE)	\$29,499.00	\$30,383.97	103.00%
Emergency Response Coord. (.2 to .5) ***increase in hours	\$18,938.40	\$19,506.55	103.00%
SIPA Grant position (FT) (new)	\$36,400.00	\$37,492.00	103.00%
SIPA Grant position (PT) (new)	\$20,800.00	\$21,424.00	103.00%
	\$12,000.00	\$12,000.00	100.00%
	<u>\$337,159.83</u>	<u>\$346,914.62</u>	102.89%

Grants

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Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2022	Year Ending November 30, 2023	Year Ending Appropriation 2023	Year Ending Appropriation 2024	Inc./Dec. 2023 to 2024
3027	INTEREST EARNED	306	1,500	50		0%
3261	DEATH CERT CORONER GRANT	5,727	790			#DIV/0!
3278	MOTOR VOTER REGIST. GRANT					#DIV/0!
3287	LEPC/HMEP GRANT					#DIV/0!
3326	ALL GRANTS			900,000	900,000	100%
3328	GRANT REC. CIRCUIT CLERK		8,000			
3351	708 GRANT BENEFIT DONATIONS					#DIV/0!
3353	K9 GRANT FUND REVENUE			0	0	#DIV/0!
3401	LATCF	50,000	50,000			
TOTAL REVENUE		56,033	60,290	900,050	900,000	
5149	GRANT MONEY CIRCUIT CLERK		8,000			
5050	INTEREST TO GEN FUND	0	450	450	2,000	444%
5159	LATCF		18,000		82,000	
5442	CO CLERK DEATH CERT	597		-230		0%
5446	CORONER DEATH CERT			13,985		0%
5450	MOTOR VOTER REGISTRATION					#DIV/0!
5502	HEMP GRANT					#DIV/0!
5504	BULLET PROFF VESTS			1,616		0%
5507	ALL GRANTS		825	900,000	900,000	100%
5552	SHERIFF EQUIP GRANT EXP			-825		0%
5553	K9 GRANT EXPENSE			0		#DIV/0!
5650	708 BENEFIT GRANT EXPENSES			474		0%
5651	708 BENEFIT GRANT TO AGENCIES			-303		0%
TOTAL EXPENSES		597	27,275	915,167	984,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		55,436	33,015	-15,117	-84,000	
FUND BALANCE, BEGINNING OF YEAR		10,015	65,452	65,452	98,467	
FUND BALANCE, END OF YEAR		65,452	98,467	50,335	14,467	

Pet Population Control

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Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027 INTEREST EARNED	32	100	6	100	1667%
3121 IL STATE PET POPULATION FEES	3,483	2,500	2,500	2,500	100%
TOTAL REVENUE	3,515	2,600	2,506	2,600	
5503 SPAY & NEUTERING	5,424	2,500	5,000	2,600	52%
TOTAL EXPENSES	5,424	2,500	5,000	2,600	
NET CHANGE IN FUND BALANCE (REV/EXP)	-1,908	100	-2,494	0	
FUND BALANCE, BEGINNING OF YEAR	5,013	3,105	3,105	3,205	
FUND BALANCE, END OF YEAR	3,105	3,205	611	3,205	

Circuit Clerk Operations and Admin.

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Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027	INTEREST EARNED	13	6	6	6	100%
3247	CIR CLERK--OPERATION ADD-ONS	8,421	5,800	7,000	6,000	86%
TOTAL REVENUE		8,434	5,806	7,006	6,006	
5323	PRINTING, SUPPLIES & POSTAGE	381	500	1,000	1,000	100%
7113	COMPUTERS	2,700	3,500	6,000	6,000	100%
TOTAL EXPENSES		3,081	4,000	7,000	7,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		5,353	1,806	6	-994	
FUND BALANCE, BEGINNING OF YEAR		22,883	28,236	28,236	30,042	
FUND BALANCE, END OF YEAR		28,236	30,042	28,242	29,048	

Squad Car Acquisition and Maint.

58

Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027	INTEREST EARNED	23	50	5	30	600%
3249	SQUAD CAR MAINTENANCE	20	160	20	50	250%
	SRO-VEHICLE REIM		10,000		40,000	
	TOTAL REVENUE	43	10,210	25	40,080	
5435	TRANSFER TO GENERAL FUND	0		0	0	#DIV/0!
9210	SQUAD CAR MAINTENANCE				1,000	
	SRO SQUAD CAR PURCHASE					
	TOTAL EXPENSES	0	0	0	1,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		43	10,210	25	39,080	
FUND BALANCE, BEGINNING OF YEAR		1,976	2,019	2,019	12,229	
FUND BALANCE, END OF YEAR		2,019	12,229	2,044	51,309	

Victims Impact

59

Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027	INTEREST EARNED		25	25	25	100%
3251	VICTIMS IMPACT FEES			0		#DIV/0!
TOTAL REVENUE		0	25	25	25	
5014	EDUCATION			2,000		0%
TOTAL EXPENSES		0	0	2,000	0	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	25	-1,975	25	
FUND BALANCE, BEGINNING OF YEAR		5,840	5,840	5,840	5,865	
FUND BALANCE, END OF YEAR		5,840	5,865	3,865	5,890	

Historical Society

60

Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3001	REAL ESTATE TAX COLLECTION	6,195	6,200	6,200	6,200	100%
3002	MOBILE HOME TAX COLLECTION	2		0		#DIV/0!
TOTAL REVENUE		6,197	6,200	6,200	6,200	
5500	DISTRIBUTION	6,197	6,200	6,200	6,200	100%
TOTAL EXPENSES		6,197	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, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3001	REAL ESTATE TAX COLLECTION	74,954	75,000	75,000	75,000	100%
3002	MOBILE HOME TAX COLLECTION	26				#DIV/0!
TOTAL REVENUE		<u>74,980</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	
5500	TAX BUYER REIMBURSEMENT	74,980	75,000	75,000	75,000	100%
TOTAL EXPENSES		<u>74,980</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		0	0	0	0	
FUND BALANCE, BEGINNING OF YEAR		0	0	0	0	
FUND BALANCE, END OF YEAR		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

Tax Redemption Fund

62

Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027	INTEREST EARNED					#DIV/0!
3264	REDEMPTION INCOME	245,008	250,000	250,000	320,000	128%
TOTAL REVENUE		245,008	250,000	250,000	320,000	
5435	TRAN TO 11-3283 GEN FD-INT					
8531	TAX BUYER REIMBURSEMENT	338,889	270,000	250,000	300,000	120%
8541	REDEMPTION FILING FEES	7,260	7,000	7,000	7,000	100%
8544	OVERPAYMENTS/REIMBURSE	81	100	100	100	100%
TOTAL EXPENSES		346,230	277,100	257,100	307,100	
NET CHANGE IN FUND BALANCE (REV/EXP)		-101,222	-27,100	-7,100	12,900	
FUND BALANCE, BEGINNING OF YEAR		18,063	-83,159	-83,159	-110,259	
FUND BALANCE, END OF YEAR		-83,159	-110,259	-90,259	-97,359	

Death and Fetal Death Fees

63

Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027	INTEREST EARNED					#DIV/0!
3265	DEATH FEES	5,716	5,000	5,000	5,000	100%
TOTAL REVENUE		<u>5,716</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	
5435	TRAN TO 11-3284 GEN FD-INT					
8532	FEES DISBURSEMENT	5,724	5,000	5,000	5,000	100%
TOTAL EXPENSES		<u>5,724</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		-8	0	0	0	
FUND BALANCE, BEGINNING OF YEAR		416	408	408	408	
FUND BALANCE, END OF YEAR		<u>408</u>	<u>408</u>	<u>408</u>	<u>408</u>	

Clerk and Recorders Fees

64

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2022	Year Ending November 30, 2023	Year Ending Appropriation 2023	Year Ending Appropriation 2024	Inc./Dec. 2023 to 2024
3027	INTEREST EARNED					#DIV/0!
3266	RECORDER FEES(COUNTER SALES)	25,272	22,800	27,000	25,000	93%
3291	RECORDING DEPOSITS	70,534	69,000	70,000	65,000	93%
3292	DEED STAMPS	143,552	130,000	145,000	130,000	90%
3293	RHSP	22,824	30,000	24,000	60,000	250%
3294	GIS RESOLUTION FEES	51,169	55,964	53,000	62,000	117%
3295	RECORDING AUTOMATION FEES	17,472	17,000	18,100	17,000	94%
3296	VITALS	10,687	9,200	11,000	9,000	82%
3297	VITAL RESOLUTION FEES	3,234	3,100	3,500	3,000	86%
3298	DOMESTIC VIOLENCE FEES	450	300	300	300	100%
3299	MISC FEES	756	900	1,000	900	90%
TOTAL REVENUE		345,949	338,264	352,900	372,200	
5041	DEED STAMP EXP	94,469	85,000	100,000	90,000	90%
5266	TRANS GEN FUND--COUNTER SALES	25,590	25,000	27,000	25,000	93%
5291	TRANS GEN FUND--RECORDING DEP	73,178	69,000	70,000	65,000	93%
5292	TRANS GEN FUND--DEED STAMPS	45,140	45,000	52,500	45,000	86%
5293	RHSP	23,716	30,000	24,000	60,000	250%
5294	TRANS TO GIS RESOLUTION	53,037	55,964	53,000	62,000	117%
5295	RECORDING AUTOMATION	17,737	17,000	18,000	17,000	94%
5296	TRANS GEN FUND--VITALS	10,830	9,000	11,000	9,000	82%
5297	TRANS TO VITAL RESOLUTION	3,326	2,700	3,500	3,000	86%
5298	DOMESTIC VIOLENCE	440	300	300	300	100%
5299	TRANS GEN FUND--MISC FEES	596	700	1,000	700	70%
8544	OVERPAYMENT/REIMBURSEMENT	60		0		#DIV/0!
5435	TRAN TO 11-3285 GEN FD-INT			0		#DIV/0!
TOTAL EXPENSES		348,117	339,664	360,300	377,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-2,168	-1,400	-7,400	-4,800	
FUND BALANCE, BEGINNING OF YEAR		42,771	40,603	40,603	39,203	
FUND BALANCE, END OF YEAR		40,603	39,203	33,203	34,403	Fund Bal 9%

Sheriff's Fee

66

Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027	INTEREST EARNED		1	1	1	100%
3268	SHERIFF'S FEES	40,337	43,000	40,000	42,000	105%
TOTAL REVENUE		<u>40,337</u>	<u>43,001</u>	<u>40,001</u>	<u>42,001</u>	
8534	FEES TO GENERAL FUND	42,978	40,000	40,000	42,000	105%
TOTAL EXPENSES		<u>42,978</u>	<u>40,000</u>	<u>40,000</u>	<u>42,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		-2,640	3,001	1	1	
FUND BALANCE, BEGINNING OF YEAR		4,498	1,857	1,857	4,858	
FUND BALANCE, END OF YEAR		<u>1,857</u>	<u>4,858</u>	<u>1,858</u>	<u>4,859</u>	

Prisoner Commissary

67

Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027	INTEREST EARNED					#DIV/0!
3269	MONEY RECEIVED	34,763	20,000	35,000	20,000	57%
TOTAL REVENUE		34,763	20,000	35,000	20,000	
8535	COMMISSARY EXPENSES	30,132	20,000	40,000	25,000	63%
	AUDIT			0		#DIV/0!
	OTHER			0		#DIV/0!
TOTAL EXPENSES		30,132	20,000	40,000	25,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		4,631	0	-5,000	-5,000	
FUND BALANCE, BEGINNING OF YEAR		16,310	20,941	20,941	20,941	
FUND BALANCE, END OF YEAR		20,941	20,941	15,941	15,941	

Sheriff Trust Account

68

Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027	INTEREST EARNED	3	3		3	#DIV/0!
3270	SHERIFF SALE AND BOND FEE	24,406	21,000	26,000	24,000	92%
TOTAL REVENUE		<u>24,409</u>	<u>21,003</u>	<u>26,000</u>	<u>24,003</u>	
8536	SALE AND BOND DISBURESMENT	23,976	21,000	26,000	24,000	92%
TOTAL EXPENSES		<u>23,976</u>	<u>21,000</u>	<u>26,000</u>	<u>24,000</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		433	3	0	3	
FUND BALANCE, BEGINNING OF YEAR		5,594	6,027	6,027	6,030	
FUND BALANCE, END OF YEAR		<u>6,027</u>	<u>6,030</u>	<u>6,027</u>	<u>6,033</u>	

Trustee

69

Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3271	TRUSTEE PROPERTIES SALE	29,192	25,503	8,500	8,500	100%
TOTAL REVENUE		<u>29,192</u>	<u>25,503</u>	<u>8,500</u>	<u>8,500</u>	
8537	TAX SALE DISBURSEMENTS	28,742	25,503	8,500	8,500	100%
TOTAL EXPENSES		<u>28,742</u>	<u>25,503</u>	<u>8,500</u>	<u>8,500</u>	
NET CHANGE IN FUND BALANCE (REV/EXP)		450	0	0	0	
FUND BALANCE, BEGINNING OF YEAR		60	510	510	510	
FUND BALANCE, END OF YEAR		<u>510</u>	<u>510</u>	<u>510</u>	<u>510</u>	

Marriage Fund

71

Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027	INTEREST EARNED	60				#DIV/0!
3274	MARRIAGE FUND INCOME			10		0%
TOTAL REVENUE		60	0	10	0	
8540	MARRIAGE FUND DISBURSEMENT	330		300		0%
TOTAL EXPENSES		330	0	300	0	
NET CHANGE IN FUND BALANCE (REV/EXP)		-270	0	-290	0	
FUND BALANCE, BEGINNING OF YEAR		1,000	730	730	730	
FUND BALANCE, END OF YEAR		730	730	440	730	

Coroner Fees

72

Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027	INTEREST EARNED	436	1,000	100	800	800%
3140	CORONER FEES	4,550	3,700	3,700	3,700	100%
TOTAL REVENUE		4,986	4,700	3,800	4,500	
5510	DISBURSEMENTS	0	2,000	2,000	2,000	100%
TOTAL EXPENSES		0	2,000	2,000	2,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		4,986	2,700	1,800	2,500	
FUND BALANCE, BEGINNING OF YEAR		34,759	39,745	39,745	42,445	
FUND BALANCE, END OF YEAR		39,745	42,445	41,545	44,945	

K-9

73

Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending Appropriation 2023	Budget Year Ending Appropriation 2024	Percent Inc./Dec. 2023 to 2024
3027	INTEREST EARNED	5	3	1	3	300%
3330	K-9 RECIEPTS	684	300	500	500	
3325	GRANT REIMBURSEMENTS					#DIV/0!
TOTAL REVENUE		689	303	501	503	
5510	K-9 EXPENSE	1,802	1,500	3,000	3,000	100%
TOTAL EXPENSES		1,802	1,500	3,000	3,000	
NET CHANGE IN FUND BALANCE (REV/EXP)		-1,113	-1,197	-2,499	-2,497	
FUND BALANCE, BEGINNING OF YEAR		10,550	9,437	9,437	8,240	
FUND BALANCE, END OF YEAR		9,437	8,240	6,938	5,743	

Transportation Grant

74

Item		Actual	Estimated	Budget	Budget	Percent
		Year Ended November 30, 2022	Year Ending November 30, 2023	Year Ending Appropriation 2023	Year Ending Appropriation 2024	Inc./Dec. 2023 to 2024
3027	INTEREST EARNED					#DIV/0!
3310	PUBLIC TRANS. GRANT	519,020	700,000	1,000,000	1,300,000	130%
3340	FEDERAL PUB. TRANS GRA.	67,414		0		#DIV/0!
TOTAL REVENUE		586,434	700,000	1,000,000	1,300,000	
5189	TRANSIT GARAGE		20,000			
5510	DISBURSMENTS	586,434	700,000	1,000,000	1,300,000	130%
TOTAL EXPENSES		586,434	700,000	1,000,000	1,300,000	
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, 2022	Year Ending November 30, 2023	Year Ending November 30, 2023	Year Ending November 30, 2024	Inc./Dec. 2019 to 2024
3027	INTEREST EARNED	99	300	30	200	#DIV/0!
3320	FAILURE TO APPEAR FEES	1,551	500	1,800	500	#DIV/0!
TOTAL REVENUE		1,651	800	1,830	700	
5506	DISBURSMENTS	7,000	-	2,000	2,000	#DIV/0!
TOTAL EXPENSES		7,000	-	2,000	2,000	
IET CHANGE IN FUND BALANCE (REV/EXP)		(5,349)	800	-170	-1,300	
FUND BALANCE, BEGINNING OF YEAR		13,770	8,420	8,420	9,220	
FUND BALANCE, END OF YEAR		8,420	9,220	8,250	7,920	

SEX OFFENDER REGISTRY FUND

76

Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending November 30, 2023	Budget Year Ending November 30, 2024	Percent Inc./Dec. 2019 to 2024
3027	INTEREST EARNED	45,756				#DIV/0!
3196	SEX OFFENDER REGISTRY	16	1,700	1,800	1,800	#DIV/0!
TOTAL REVENUE		45,772	1,700	1,800	1,800	
8538	CHECKS WRITTEN	45,830	2,000	2,000	2,000	#DIV/0!
TOTAL EXPENSES		45,830	2,000	2,000	2,000	
IET CHANGE IN FUND BALANCE (REV/EXP)		(58)	-300	-200	-200	
FUND BALANCE, BEGINNING OF YEAR		5,460	5,402	5,402	5,102	
FUND BALANCE, END OF YEAR		5,402	5,102	5,202	4,902	

Veterans Assistance Commission

77

Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending November 30, 2023	Budget Year Ending November 30, 2024	Percent Inc./Dec. 2019 to 2024
3001	REAL ESTATE TAX COLLECTION	45,756	45,800	45,800	85,000	186%
3002	MOBILE HOME TAX COLLECTION	16				
TOTAL REVENUE		45,772	45,800	45,800	85,000	186%
5506	DISBURSMENTS	45,830	45,800	45,800	110,000	240%
TOTAL EXPENSES		45,830	45,800	45,800	110,000	240%
NET CHANGE IN FUND BALANCE (REV/EXP)		(58)	0	0	-25,000	
FUND BALANCE, BEGINNING OF YEAR		30,441	30,383	30,383	30,383	
FUND BALANCE, END OF YEAR		30,383	30,383	30,383	5,383	

<u>WORKSHEET</u>		Budget 2023	Budget 2024	
	DUES	1,645	1,645	100.0%
	PRINTING, SUPPLIES & POSTAGE	1,400	1,400	100.0%
	WAGES	25,500	35,000	137.3%
	MILEAGE & TRAINING	2,516	3,000	119.2%
	VETERANS ASSISTANCE	7,000	3,000	42.9%
	TRANSPORTATION ASSISTANCE	7,000	30,000	428.6%
	EQUIPMENT	2,000	2,000	100.0%
	EQUIPMENT MAINTENANCE	550	1,000	181.8%
	ADMINISTRATIVE	3,000	3,000	100.0%
	AUDIT	-	15,000	#DIV/0!
	INTERNET	\$3,000	3,000	100.0%
	INSURANCE	\$625.00	625	100.0%
		\$54,236	\$98,670	181.9%

Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending November 30, 2023	Budget Year Ending November 30, 2024	Percent Inc./Dec. 2019 to 2024
3027	INTEREST EARNED	12	6	1	6	6.00
3800	FEES	348	300	300	300	
TOTAL REVENUE		360	306	301	306	
5520	DISBURSMENTS	0		0		#DIV/0!
TOTAL EXPENSES		0	0	0	0	
NET CHANGE IN FUND BALANCE (REV/EXP)		360	306	301	306	
FUND BALANCE, BEGINNING OF YEAR		777	1,137	1,137	1,443	
FUND BALANCE, END OF YEAR		1,137	1,443	1,438	1,749	

Public Defender Records Automation

81

Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending November 30, 2023	Budget Year Ending November 30, 2024	Percent Inc./Dec. 2019 to 2024
3027	INTEREST EARNED	25	70	5	60	1200%
3801	FEES	690	700	700	800	114%
		715	770	705	860	122%
TOTAL REVENUE						
5521	DISBURSMENTS	-	-	1,000	1,000	100%
TOTAL EXPENSES		-	-	1,000	1,000	100%
NET CHANGE IN FUND BALANCE (REV/EXP)		715	770	-295	-140	
FUND BALANCE, BEGINNING OF YEAR		1,657	2,371	2,371	3,141	
FUND BALANCE, END OF YEAR		2,371	3,141	2,076	3,001	

Law Enforcement Operations

82

Item	Actual	Estimated	Budget	Budget	Percent
	Year Ended November 30, 2022	Year Ending November 30, 2023	Year Ending November 30, 2023	Year Ending November 30, 2024	Inc./Dec. 2019 to 2024
3027 INTEREST EARNED	361	700	60	700	1167%
3802 FEES	10,444	17,000	15,000	17,000	
	10,444	17,700	15,060	17,700	118%
TOTAL REVENUE					
5522 DISBURSMENTS	22,435	8,000	20,000	20,000	100%
TOTAL EXPENSES	22,435	8,000	20,000	20,000	100%
NET CHANGE IN FUND BALANCE (REV/EXP)	(11,991)	9,700	-4,940	-2,300	
FUND BALANCE, BEGINNING OF YEAR	40,461	28,469	28,469	38,169	
FUND BALANCE, END OF YEAR	28,469	38,169	23,529	35,869	

Probation Court Fee

83

Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending November 30, 2023	Budget Year Ending November 30, 2024	Percent Inc./Dec. 2019 to 2024
3027	INTEREST EARNED	53	100	10	100	1000%
3803	FEES	1,715	2,000	2,000	2,000	100%
		1,768	2,100	2,010	2,100	104%
TOTAL REVENUE						
5523	DISBURSMENTS	-		1,500	1,500	100%
TOTAL EXPENSES		-	-	1,500	1,500	100%
NET CHANGE IN FUND BALANCE (REV/EXP)		1,768	2,100	510	600	
FUND BALANCE, BEGINNING OF YEAR		3,404	5,173	5,173	7,273	
FUND BALANCE, END OF YEAR		5,173	7,273	5,683	7,873	

Corona Virus Relief Fund

84

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending November 30, 2023	Budget Year Ending November 30, 2024	Percent Inc./Dec. 2019 to 2024
3027 INTEREST	22,845	45,000		20,000	#DIV/0!
3333 REVENUE	942,770				#DIV/0!
TOTAL REVENUE	965,615	45,000	-	20,000	#DIV/0!
5555 CORONA VIRUS RELIEF EXP	94,237		2,117,178	1,419,759	67%
5556 COVID-19 TESTING	727				
5557 PREMIUM PAY	162,151				
5558 TECHNOLOGY UPGRADE	107,718	40,717			
5559 FIRE DEPT RADIOS	98,202				
5560 VEHICLES	42,671	312,553			
5561 HVAC	122,800	85,768			
5562 misc covid		26,510			
9208 BUILDING IMPROVEMENTS	314,264	148,122			
TOTAL EXPENSES	942,770	613,670	2,117,178	1,419,759	67%
NET CHANGE IN FUND BALANCE (REV/EXP)	22,844.33	-568,670	-2,117,178	-1,399,759	
FUND BALANCE, BEGINNING OF YEAR	(27,304.64)	-4,460	-4,460	-573,130	
FUND BALANCE, END OF YEAR	(4,460.31)	-573,130	-2,121,638	-1,972,889	

Capital Projects-Unrestricted

85

Item	Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending November 30, 2023	Budget Year Ending November 30, 2024	Percent Inc./Dec. 2019 to 2024
INTEREST		400	400	40,000	10000%
TRANSFER FROM GENERAL FUND		400,000	400,000	700,000	175%
TOTAL REVENUE	-	400,400	400,400	740,000	185%
DISBURSEMENTS			400,000	1,140,400	285%
TOTAL EXPENSES	-	-	400,000	1,140,400	285%
NET CHANGE IN FUND BALANCE (REV/EXP)	-	400,400	400	-400,400	
FUND BALANCE, BEGINNING OF YEAR		0	0	400,400	
FUND BALANCE, END OF YEAR	-	400,400	400	0.00	

Opioid Settlement

86

Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending November 30, 2023	Budget Year Ending November 30, 2024	Percent Inc./Dec. 2019 to 2024
	INTEREST					#DIV/0!
3269	MONEY RECEIVED	10065	20,000	10,000	10,000	100%
		10,065	20,000	10,000	10,000	100%
TOTAL REVENUE						
	DISBURSEMENTS		10,000	10,000	30,000	300%
TOTAL EXPENSES		-	10,000	10,000	30,000	300%
NET CHANGE IN FUND BALANCE (REV/EXP)		10,065.39	10,000	0	-20,000	
FUND BALANCE, BEGINNING OF YEAR		-	10,065	10,065	20,065	
FUND BALANCE, END OF YEAR		10,065.39	20,065	10,065	65	

Public Defender Safety Act

87

Item	Actual	Estimated	Budget	Budget	Percent
	Year Ended November 30, 2022	Year Ending November 30, 2023	Year Ending November 30, 2023	Year Ending November 30, 2024	Inc./Dec. 2019 to 2024
INTEREST					#DIV/0!
3269 MONEY RECEIVED		95,164			#DIV/0!
	-	95,164	-	-	#DIV/0!
TOTAL REVENUE					
DISBURSEMENTS				95,164	#DIV/0!
TOTAL EXPENSES	-	-	-	95,164	#DIV/0!
NET CHANGE IN FUND BALANCE (REV/EXP)	-	95,164	0	-95,164	
FUND BALANCE, BEGINNING OF YEAR	-	0	0	95,164	
FUND BALANCE, END OF YEAR	-	95,164	0	0	

E-Citation

88

Item		Actual Year Ended November 30, 2022	Estimated Year Ending November 30, 2023	Budget Year Ending November 30, 2023	Budget Year Ending November 30, 2024	Percent Inc./Dec. 2019 to 2024
INTEREST						#DIV/0!
3373	E-Citation		793		800	#DIV/0!
TOTAL REVENUE		-	793	-	800	#DIV/0!
DISBURSEMENTS						#DIV/0!
TOTAL EXPENSES		-	-	-	-	#DIV/0!
NET CHANGE IN FUND BALANCE (REV/EXP)		-	793	0	800	
FUND BALANCE, BEGINNING OF YEAR		-	0	0	793	
FUND BALANCE, END OF YEAR		-	793	0	1,593	

ADOPTION OF THE COMBINED BUDGET AND APPROPRIATIONS ORDINANCE

Section Three: Partial Invalidity

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

Section Four:

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

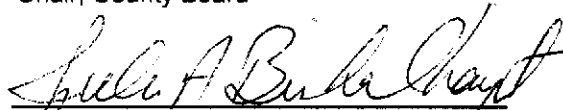
Passed and approved by the County Board of the County of Carroll, this 16th day of November, A.D., 2023.

Ayes: 9

Nays: —

Absent: —


Chair, County Board


County Board Member


County Board Member

TAX LEVY RESOLUTION

A Resolution levying taxes for all corporate purposes for the County of Carroll, Illinois, for the fiscal year Commencing on the 1st day of December, A.D., 2023 and ending on the 30th day of November, A.D., 2024.

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., 2023 and ending on the 30th day of November, A.D., 2024.

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

General County:

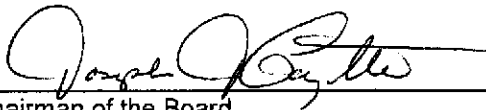
Corporate	1,245,000
Liability Insurance (including Unemployment Ins.)	200,000
Agriculture Co-op Extension	75,000
Historical Society	6,200
County Highway	450,000
Matching	220,000
County Bridge	220,000
Community Mental Health	420,000
County Health	15,000
Illinois Municipal Retirement	325,000
Federal Social Security	330,000
Senior Citizens	112,000
Veterans Assistance Commission	85,000
	<u>3,703,200</u>
Total	<u>3,703,200</u>

Ayes: 9

Nays: —

Absent: —

Adopted and passed the foregoing tax levies by a roll call vote of the County Board of Carroll County, Illinois, on November 16, 2023.


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	2023 Estimated Levy	2023 Estimated Rate	2022 Levy	2022 Rate	2021 Levy	2021 Rate	2020 Levy	2020 Rate	2019 Levy	2019 Rate	2018 Levy	2018 Rate
General	1,350,000	1,245,000	0.24900	1,145,000	0.25467	1,110,000	0.26915	1,080,000	0.27907	1,056,000	0.27530	990,000	0.27887
Liability Insurance		200,000	0.04000	200,000	0.04448	180,000	0.04365	170,000	0.04393	150,000	0.03911	137,000	0.03859
Agri. Co-op Ext.	150,000	75,000	0.01500	75,000	0.01668	75,000	0.01819	75,000	0.01938	75,000	0.01955	75,000	0.02113
Historical Society	10,000	6,200	0.00124	6,200	0.00138	6,200	0.00150	6,200	0.00160	6,200	0.00162	6,200	0.00175
Highway	500,000	450,000	0.09000	420,000	0.09342	410,000	0.09942	400,000	0.10336	393,575	0.10261	370,000	0.10423
Matching	250,000	220,000	0.04400	210,000	0.04671	203,000	0.04922	200,000	0.05168	197,000	0.05136	185,000	0.05211
Bridge	250,000	220,000	0.04400	210,000	0.04671	203,000	0.04922	200,000	0.05168	197,000	0.05136	185,000	0.05211
Mental Health	500,000	420,000	0.08400	405,000	0.09008	390,000	0.09457	380,000	0.09819	370,000	0.09646	355,000	0.10000
County Health	375,000	15,000	0.00300	14,000	0.00311	13,000	0.00315	12,000	0.00310	11,000	0.00287	10,000	0.00282
IMRF		325,000	0.06500	431,000	0.09586	430,000	0.10427	425,000	0.10982	418,000	0.10897	450,000	0.12676
Social Security		330,000	0.06600	265,000	0.05894	260,000	0.06304	250,000	0.06460	247,000	0.06439	247,000	0.06958
Senior Citizens	125,000	112,000	0.02240	104,000	0.02313	98,000	0.02376	95,000	0.02455	90,000	0.02346	87,000	0.02451
VAC	150,000	85,000	0.01700	45,800	0.01019	45,800	0.01111	45,800	0.01183	44,800	0.01168	44,800	0.01262
Total		3,703,200	0.74064	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
		104.88%	0.0189	103.13%		102.55%		102.56%		103.61%		102.18%	
		500,000,000		449,601,059		412,408,458		387,000,000		383,575,000		#####	

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	310,414	289,816	319,121	412,645	129%
6027 Highway	44,612	54,018	54,018	55,951	104%
6027 Health Department	39,965	30,867	30,867	39,965	129%
	394,991	374,701	404,006	508,561	126%

Reimbursement

United	Base	2023-24 Per Emp./Mon.	Premium Over Base	Employee 20%	Employer 80%	Employer Per Emp./Year
	338.75	747.92	409.17	81.83	327.34	7,993.03
	104.00%	719.15			666.09	

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
2023-24**

The Carroll County budget process is a year long event with the results of the final 2023-24 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

7/3/23	Adm	Issue budget request worksheets to department heads, etc.
7/31/23	Dept. Heads	Return budget request worksheets to Administrator
8/9/23	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

8/17/23	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
9/7/23 9/21/23 10/5/23 10/19/23	Board/Adm/Dept's	Additional meetings to go over budget and make changes and recommendations. Discuss and/or set tax rates.
10/19/23	Board/Adm	Review final draft and make any last changes before public display.

Step 3 County Board Review and Approval

10/20/23	Adm	Deliver tentative budget document to County Clerk for public display (at least 15 days prior to November County Board meeting)
10/20/23	County Clerk	Notify paper of 105% notice (if necessary) (between 7 and 14 days prior to budget hearing)
11/16/23	County Board	Review, revise and act on the Budget and Levy Ordinance
No later then 12/31/23	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.