

County of Carroll

FISCAL YEAR 2025 DRAFT



Proposed Version - 10/17/2024
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INTRODUCTION

Carroll County Budget Book

Introduction

The following digital budget book 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, 2024 to November 30, 2025.

Combined Budget and Appropriations Ordinance

The budget by fund is broken out listing revenues and expenses that are anticipated for the fiscal year. Currently Carroll County has sixty-six funds making up the full County Budget. 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. Each levy is limited by State Statute and if the combined total aggregate levy exceeds an increase of 5% or more; a Truth in Taxation Hearing is required. The 2025 Tax levy resolution as presented will not exceed this threshold.

Carroll County, Illinois



Combined Budget, Appropriation Ordinance, and Tax Levy
for fiscal year 2025
December 1, 2024 through November 30, 2025

Carroll County History

Carroll County was organized in 1839, and was named for Charles Carroll, a wealthy landowner and politician from Maryland. He was one of the men who signed the Declaration of Independence, and incidentally, was the last of the signers to die. The honor of naming the County was bestowed upon Isaac Chambers, the first settler in the County. Since Charles Carroll was one of the political heroes of the day, and since many settlers were originally from Maryland, Mr. Chambers decided to name the County after him. Prior to being established, the area was a part of Jo-Davies County.

Savanna was the largest community (and still is) in the county, and they wanted very much to have the county seat in their town. During the 1800's it was quite an honor for a town to be voted county seat. In 1839, there was a vote taken and Savanna won by 41 votes. In the next four years, there was much quibbling over boundaries and so forth, and in 1843, another vote was taken and Mount Carroll became the County seat and that is how it has remained ever since. The courthouse currently consists of 66 full-time employees, 35 part-time employees and 15 board members.

Carroll County has many waterways and in the 1800s they were used for floating timber down to the mills for processing. The land is very rolling and quite pretty.

We can boast one lovely state park in the county. It is Palisades Park, located in Savanna, and the view from the limestone bluffs overlooking the Mississippi River is very picturesque.

The County has two railroads at present - the Burlington Northern and I C & E rail link. There was a train robbery within the County in 1902. The train was heading north out of Savanna and was flagged down by a man with a lantern. When the conductor saw that the switch was partly open, he realized the train was about to be robbed. Three masked men took the crew captive and blew open the safe. They escaped with the money and sent the train on its way to confuse the people who would be in pursuit. One of the robbers was injured in the fight and was killed (shot) by one of the other robbers because he was unable to travel. The other two men got in a boat and headed for Iowa where they hid the loot and went on. They were later captured and confessed.

Carroll County has had only one public hanging in its history, and it was Joseph O'Neil in 1873 for a murder he committed in Whiteside County.

At the present time, there are three school districts in the county. There are several homes for the aged.

Although this may seem like a strange fact, Carroll County has only one stop light. It is located in Savanna.

Population Overview



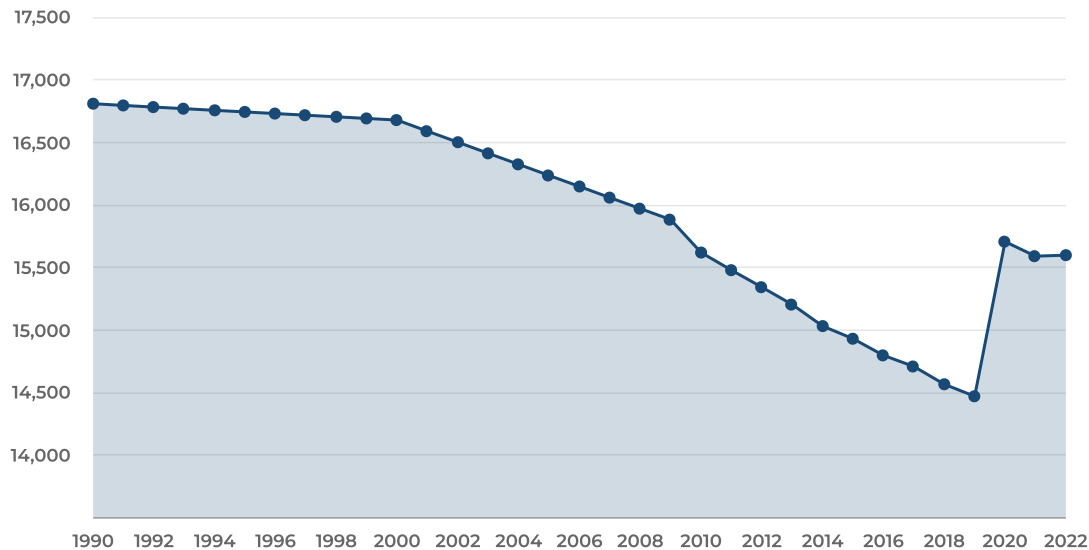
TOTAL POPULATION

15,594

▲ .05%
vs. 2021

GROWTH RANK

10 out of **103**
Counties in Illinois



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



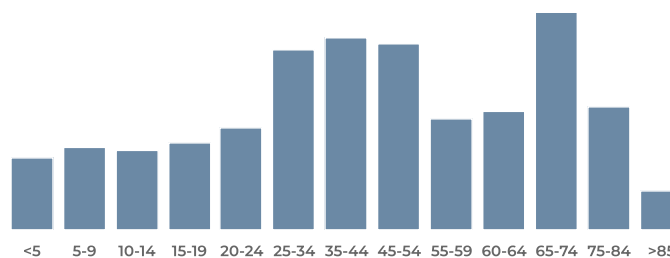
DAYTIME POPULATION

14,495

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

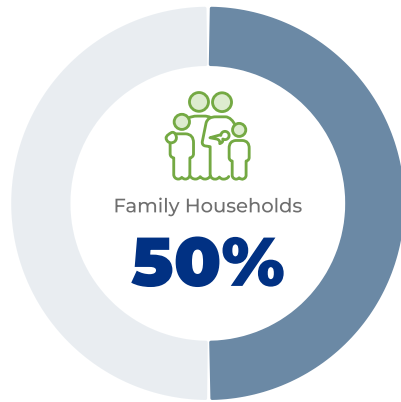
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

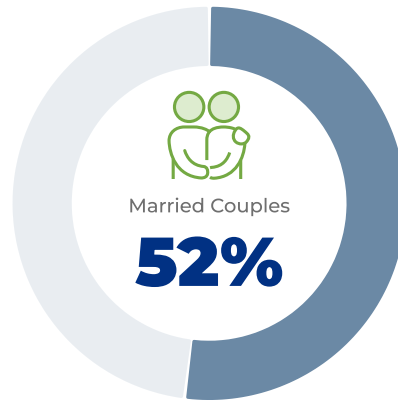
6,317

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



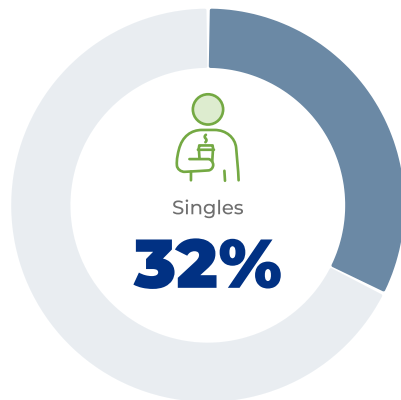
▲ 8%

higher than state average



▲ 9%

higher than state average



▲ 10%

higher than state average



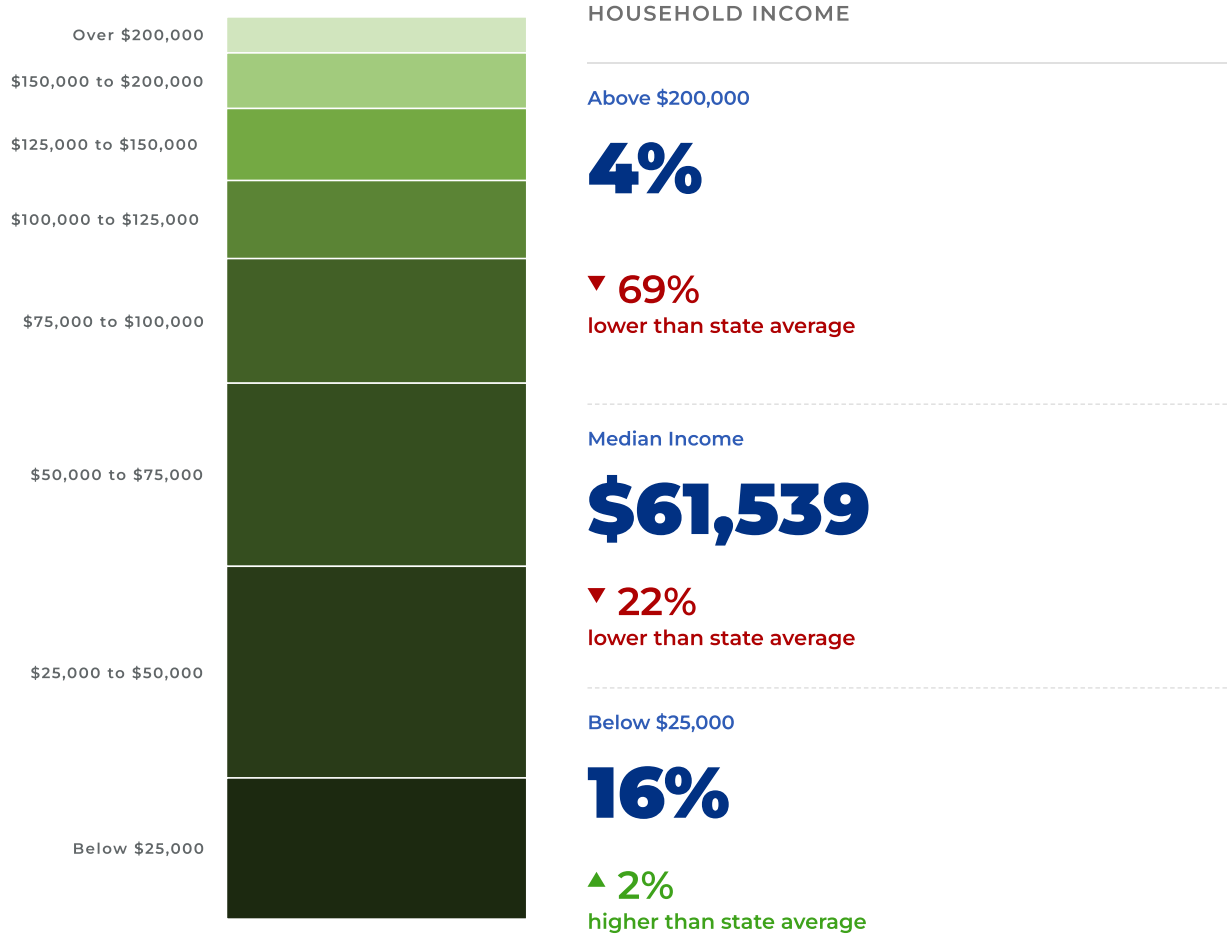
▼ 9%

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



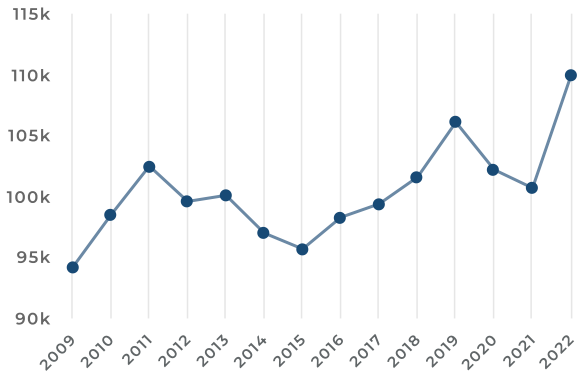
* Data Source: American Community Survey 5-year estimates

Housing Overview



2022 MEDIAN HOME VALUE

\$109,900



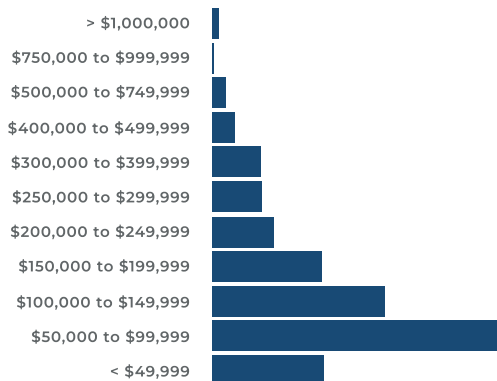
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Carroll State Avg.



HOME VALUE DISTRIBUTION

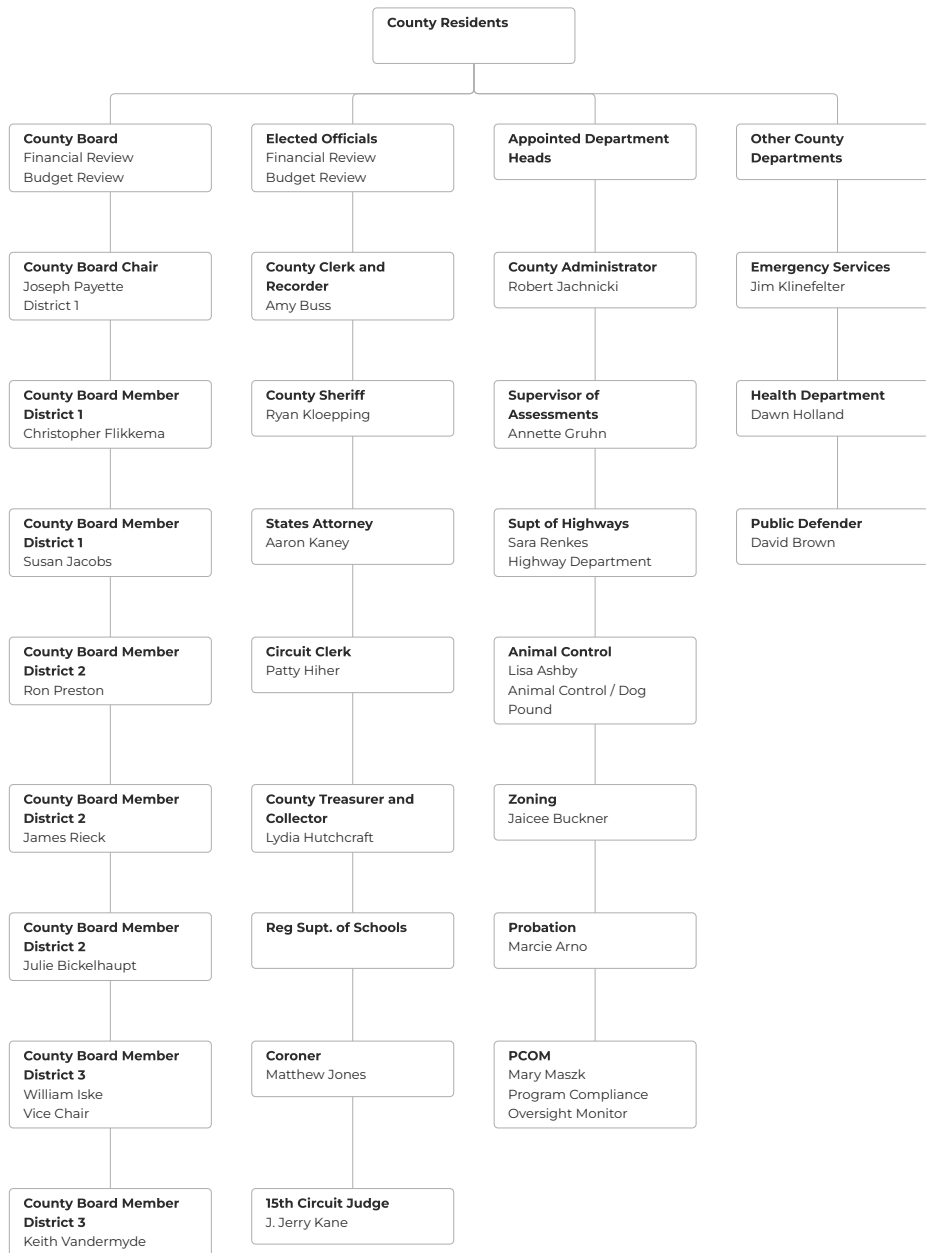


* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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Organization Chart

County Organizational Chart



Combined Budget and Appropriation Ordinance

See attachment for Draft Appropriations.

Adoption of the Combined Budget and Appropriation Ordinance

Basis of Budgeting

Budgetary Basis of Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles. The appropriated budget is prepared by fund, function, and department. The county's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. Appropriations of all budgeted funds lapse at the end of the fiscal year.

Budget Policy

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 of the policy statements to 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 History

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 or transfer being made. 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 by the Non-Departmental budgets 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 when the purchase is desired.

Capital Budget - Long Term

The County has 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 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 ILCS 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.

Position Reclassifications

Anticipated position reclassification 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 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's 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 will be deemed to have been abandoned if 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 shortfalls, 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 restore the fund balance to the desired level.

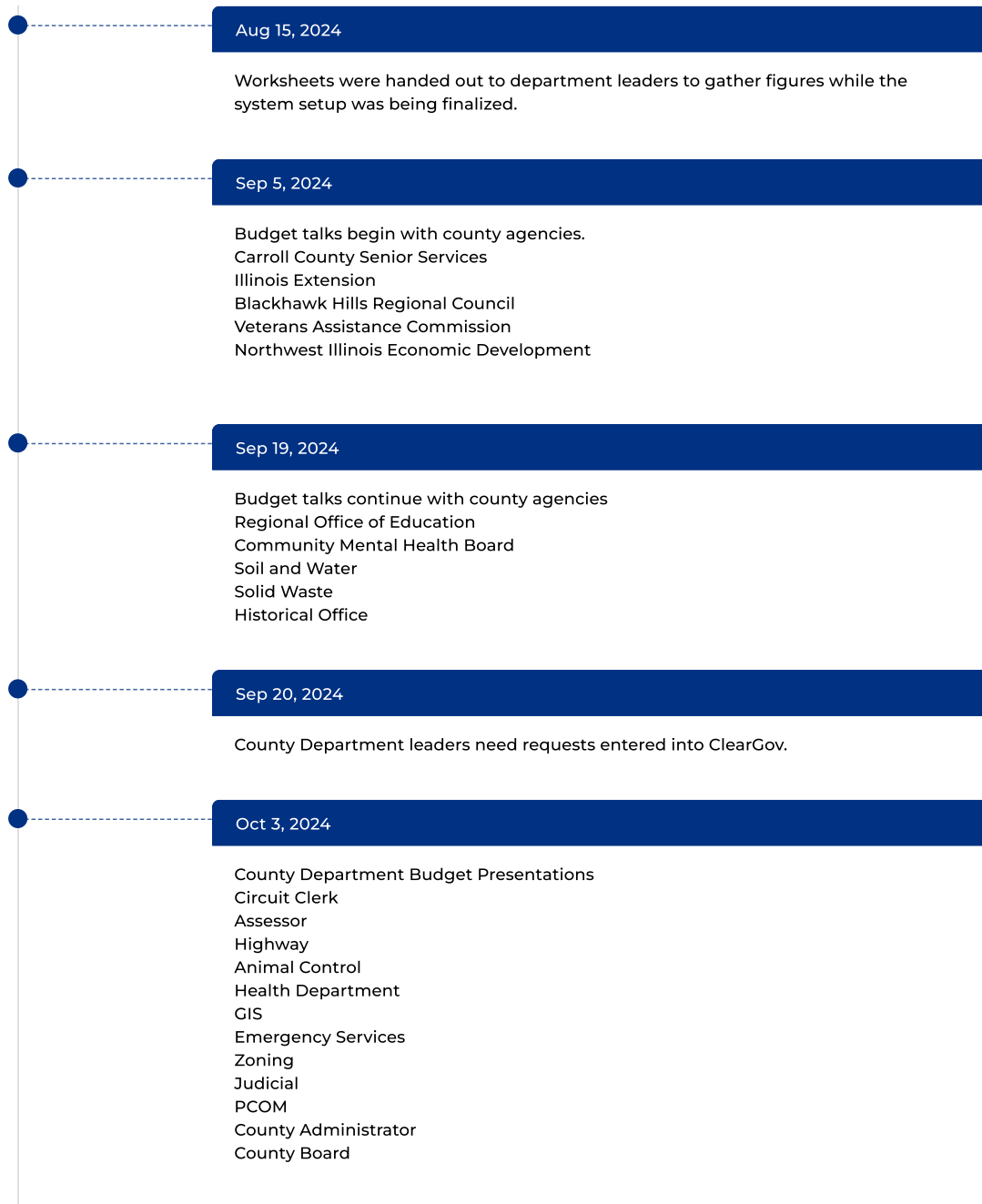
Budget Timeline

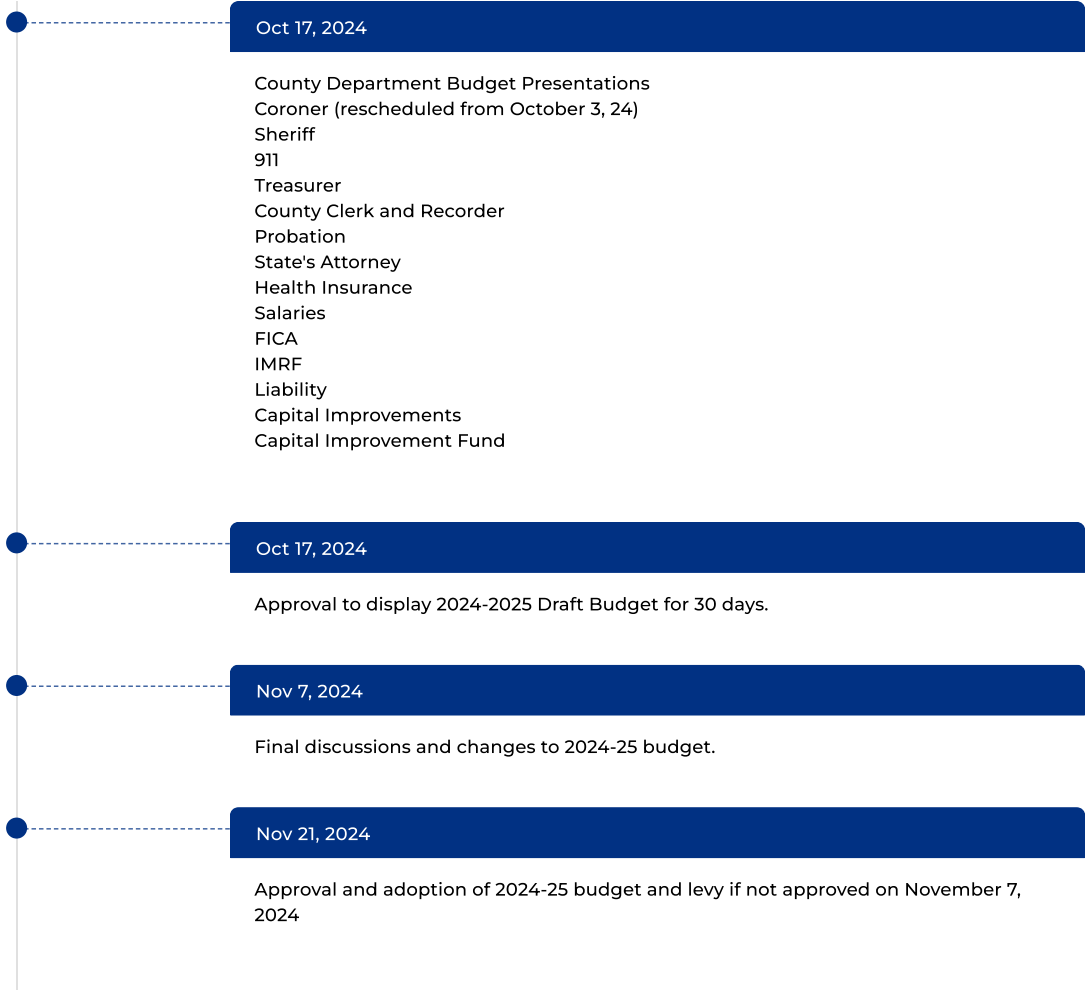
The Carroll County budget process is a year-long event with the results of the final 2024-25 County budget. The process will seek involvement from the County Board, Department leaders and the public. To accomplish the best possible budget to serve the needs of the County's residents, a look at both the 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. This year, the county implemented a new budgeting software called ClearGov to help with transparency and to help create a Capital Improvement plan with goals for the next year and after.

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 timetable below further explains these categories by tasks and to whom the tasks are assigned.





Levy Sources by State Statute

Carroll County Levy Sources by Statute

Bridge (Joint Expense)

605 ILCS 5/5-602

0.05% - Authorized by vote of the county board. It 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. It may include an amount sufficient to meet the 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 Intellectually Challenged 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. It 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.

Levy Amounts

	MAX LEVY	2024 Estimated Levy	2024 Estimated Rate	2023 Estimated Levy	2023 Estimated Rate	2022 Levy	2022 Rate	2021 Levy	2021 Rate	2020 Levy	2020 Rate
General	1,512,000	1,362,000	0.24321	1,245,000	0.24900	1,145,000	0.25467	1,110,000	0.26915	1,080,000	0.27907
Liability Insurance		200,000	0.03571	200,000	0.04000	200,000	0.04448	180,000	0.04385	170,000	0.04393
Agri. Co-op Ext.	168,000	75,000	0.01339	75,000	0.01500	75,000	0.01668	75,000	0.01819	75,000	0.01938
Historical Society	11,200	7,000	0.00125	6,200	0.00124	6,200	0.00138	6,200	0.00150	6,200	0.00160
Highway	580,000	472,500	0.08438	450,000	0.09000	420,000	0.09342	410,000	0.09942	400,000	0.10336
Matching	280,000	230,000	0.04107	220,000	0.04400	210,000	0.04671	203,000	0.04922	200,000	0.05168
Bridge	280,000	230,000	0.04107	220,000	0.04400	210,000	0.04671	203,000	0.04922	200,000	0.05168
Mental Health	560,000	420,000	0.07500	420,000	0.08400	405,000	0.09008	390,000	0.09457	380,000	0.09819
County Health	420,000	16,000	0.00286	15,000	0.00300	14,000	0.00311	13,000	0.00315	12,000	0.00310
IMRF		325,000	0.05804	325,000	0.06500	431,000	0.09586	430,000	0.10427	425,000	0.10982
Social Security		340,000	0.06071	330,000	0.06600	265,000	0.05894	260,000	0.06304	250,000	0.06460
Senior Citizens	140,000	122,000	0.02179	112,000	0.02240	104,000	0.02313	98,000	0.02376	95,000	0.02455
VAC	168,000	86,800	0.01546	85,000	0.01700	45,800	0.01019	45,800	0.01111	45,800	0.01183
Total		3,886,100	0.69395	3,703,200	0.74064	3,531,000	0.78536	3,424,000	0.83024	3,339,000	0.862791
		104.94%		104.88%	0.0189	103.13%		102.55%		102.56%	
		560,000,000		500,000,000		449,601,059		412,408,458		387,000,000	

BUDGET OVERVIEW

Personnel and Salaries

All employees receive a 3% increase on December 1, 2024. To view a list of positions within the departments, current salaries and the new proposed salaries for fiscal year 2025 click on the attachment below.

Accounting Information

Property Taxes

The County's property tax is levied each year on all taxable real property located in the County. The property tax levy is recorded as revenue by the County in accordance with the applicable measurement focus and basis of accounting for the upcoming Fiscal Year. The County must file its tax levy by the last Tuesday of December each year. The township assessors are responsible for assessment of all taxable real property within the County. The County Clerk computes the annual tax of each parcel of real property and prepares tax books used by the County Treasurer/Collector as a basis for issuing tax bills to all taxpayers in the County. Property taxes are collected by the County Treasurer, who remits to the units their respective share of the collections. The owner of real property on January 1 (lien date) in any year is liable for taxes for that year.

FUND SUMMARIES

Corporate

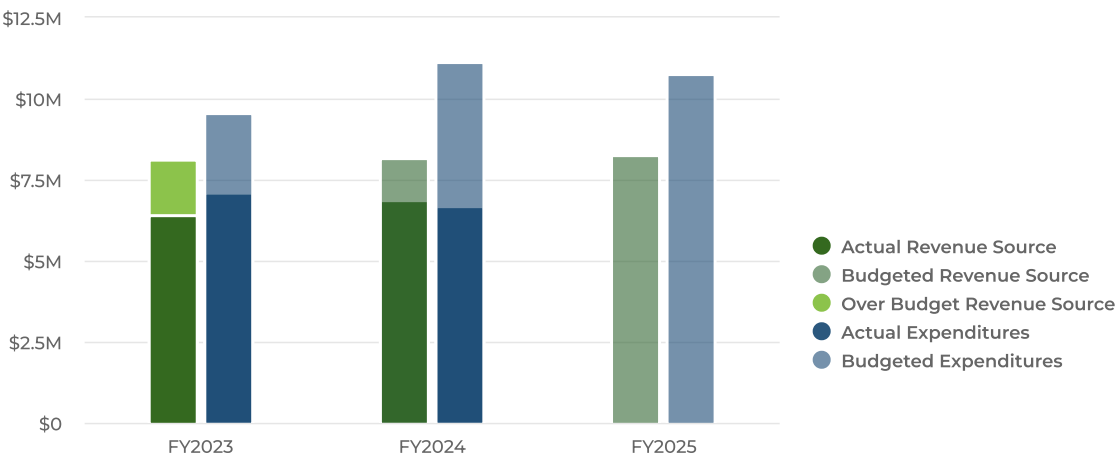
The General Fund accounts for several County Departments and services provided by the County. Operational funds, in full or in part, for the County Clerk and Recorder, Treasurer, Administration, County Board, Zoning, Supervisor of Assessments, Sheriff, Circuit Clerk, Animal Control, Coroner, Judicial, Probation, Public Defender, States Attorney, Emergency Services, and Regional Superintendent of Schools. Property Tax for the General Fund is 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 different sources make up the remainder of the revenues in the General Fund.

Summary

The County of Carroll is projecting \$8.27M of revenue in FY2025, which represents a 1.0% increase over the prior year. Budgeted expenditures are projected to decrease by 3.6% or \$396.98K to \$10.77M in FY2025.

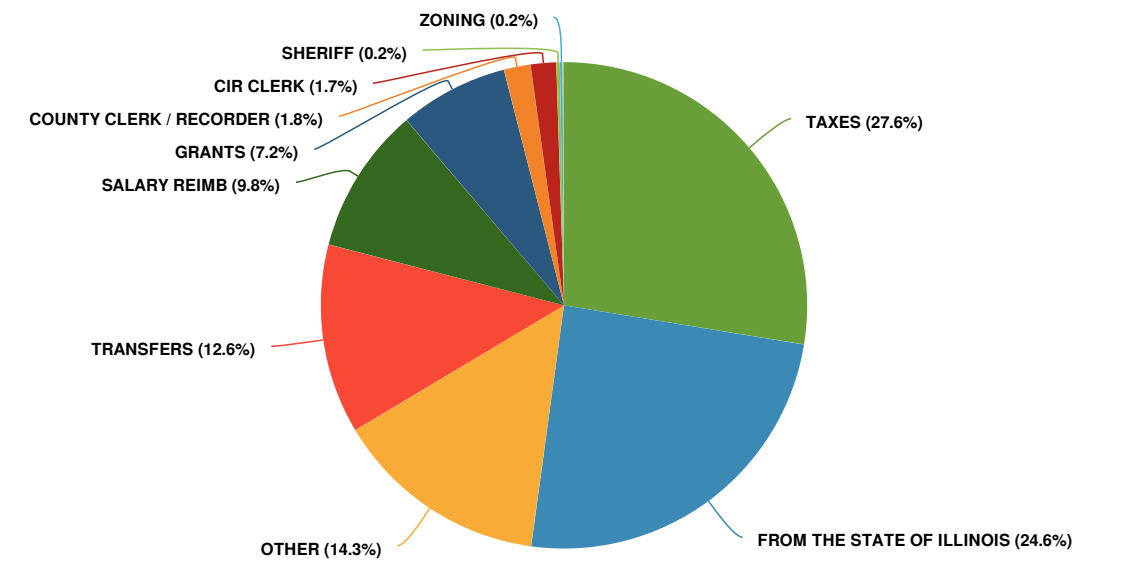
The funds included within the Corporate page consist of the following. To view these individual funds, drop the arrow down to see each fund in more detail.

- 011- General
- 019- FICA (Social Security)
- 020- IMRF (Retirement)
- 034- Liability Insurance
- 084- Coronavirus Relief
- 085- Capital Projects Unrestricted

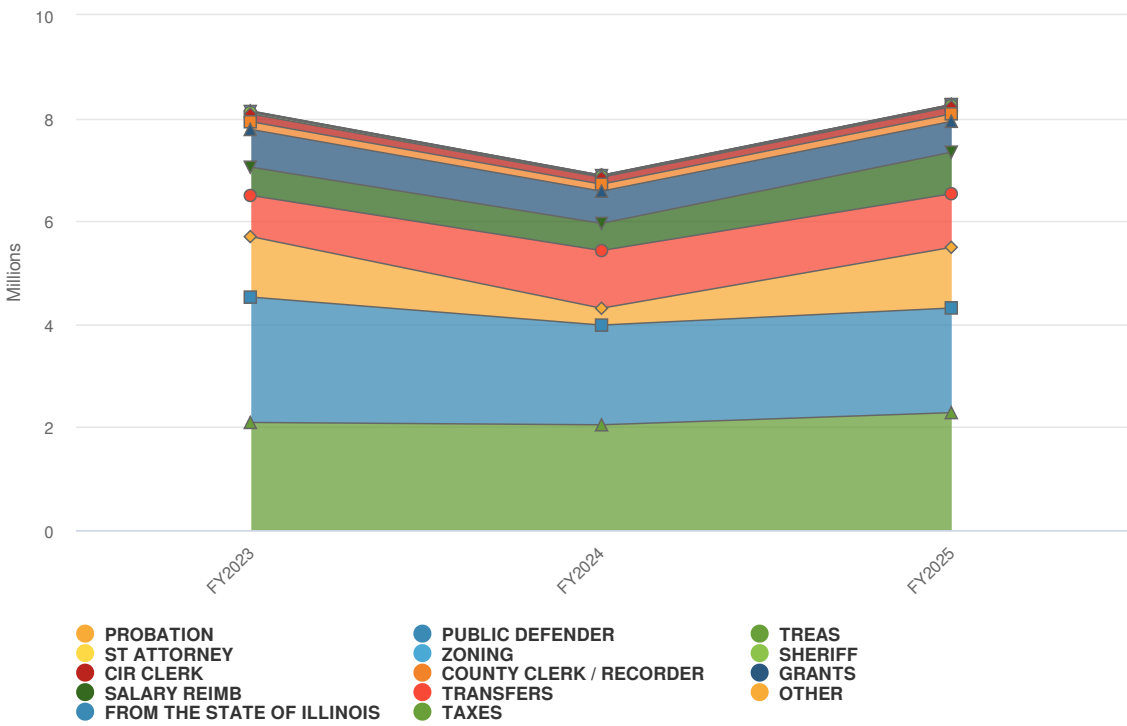


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
TAXES						
REAL ESTATE TAX COLLECTION	011-00-00-3001	\$1,143,674	\$1,145,000	\$1,245,000	\$1,362,000	9.4%
MOBILE HOME TAX COLLECTION	011-00-00-3002	\$370	\$700	\$700	\$350	-50%
DELINQUENT TAXES - PENALTIES	011-00-00-3037	\$45,200	\$50,000	\$50,000	\$49,000	-2%
TAX SALE INDEMNITY FEES	011-00-00-3100	\$5,000	\$2,000	\$2,000	\$3,500	75%
REAL ESTATE TAX COLLECTION	019-00-00-3001	\$264,703	\$265,000	\$330,000	\$340,000	3%
MOBILE HOME TAX COLLECTION	019-00-00-3002	\$86	\$150	\$150	\$150	0%
REAL ESTATE TAX COLLECTION	020-00-00-3001	\$430,514	\$431,000	\$325,000	\$325,000	0%
MOBILE HOME TAX COLLECTION	020-00-00-3002	\$139	\$300	\$300	\$90	-70%
REAL ESTATE TAX COLLECTION	034-00-00-3001	\$199,813	\$200,000	\$200,000	\$200,000	0%
MOBILE HOME TAX COLLECTION	034-00-00-3002	\$65	\$100	\$100	\$100	0%
Total TAXES:		\$2,089,564	\$2,094,250	\$2,153,250	\$2,280,190	5.9%
FROM THE STATE OF ILLINOIS						
PERSONAL PROPERTY REPLACEMENT	011-00-00-3003	\$483,203	\$20,000	\$450,000	\$238,618	-47%
STATE-ESDA FUND REIMB	011-00-00-3012	\$20,412	\$25,000	\$15,000	\$20,000	33.3%
STATE-INCOME TAXES	011-00-00-3013	\$961,190	\$800,000	\$870,000	\$870,000	0%
COUNTY 1% SALES TAX	011-00-00-3020	\$299,617	\$180,000	\$270,000	\$290,000	7.4%
COUNTY .25% SALES TAX	011-00-00-3021	\$395,401	\$300,000	\$350,000	\$350,000	0%
STATE--LOCAL USE TAX	011-00-00-3052	\$239,764	\$220,000	\$220,000	\$225,000	2.3%
LOCAL SHARE CANNABIS USE TAX	011-00-00-3107	\$8,377	\$7,000	\$8,000	\$9,000	12.5%
VIDEO GAMING TAX	011-00-00-3321	\$26,992	\$19,000	\$22,000	\$30,000	36.4%
Total FROM THE STATE OF ILLINOIS:		\$2,434,957	\$1,571,000	\$2,205,000	\$2,032,618	-7.8%
TREAS						
FEES-TREASURERS	011-00-00-3005	\$0	\$4,000	\$4,000	\$300	-92.5%
Total TREAS:		\$0	\$4,000	\$4,000	\$300	-92.5%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
SALARY REIMB						
SHERIFF SALARY REIMBURSEMENT	011-00-00-3007	\$75,586	\$77,256	\$80,274	\$106,722	32.9%
STATE-ST ATTY SALARY REIMB	011-00-00-3008	\$132,931	\$126,570	\$130,000	\$145,000	11.5%
STATE-GRANTS IN AID	011-00-00-3009	\$153,050	\$159,639	\$165,000	\$169,950	3%
STATE-PROB SALARY SUBSIDY	011-00-00-3010	\$14,645	\$7,030	\$12,000	\$0	-100%
STATE-SOA SALARY REIMB	011-00-00-3011	\$34,495	\$31,977	\$32,936	\$33,924	3%
REIMB--PUBLIC DEFENDER SALARY	011-00-00-3240	\$47,856	\$45,000	\$46,000	\$51,580	12.1%
SRO REIMB FROM EASTLAND SCHOOL	011-00-00-3374	\$90,641	\$70,000	\$301,436	\$300,000	-0.5%
Total SALARY REIMB:		\$549,205	\$517,472	\$767,646	\$807,176	5.1%
COUNTY CLERK / RECORDER						
STATE-ELECTION JUDGE REIM	011-00-00-3014	\$6,660	\$5,000	\$5,000	\$5,800	16%
CO CLERK--FEES	011-00-00-3218	\$143,758	\$140,000	\$145,000	\$140,000	-3.4%
Total COUNTY CLERK / RECORDER:		\$150,418	\$145,000	\$150,000	\$145,800	-2.8%
OTHER						
INTEREST EARNED	011-00-00-3027	\$143,151	\$4,000	\$90,000	\$98,000	8.9%
JUDICIAL FUND - RESOLUTIONS	011-00-00-3032	\$0	\$300	\$300	\$0	-100%
EMPLOYEES INS REIMBURSEMENTS	011-00-00-3034	\$25,889	\$15,000	\$25,000	\$27,288	9.2%
MISCELLANEOUS INCOME	011-00-00-3036	\$1,532	\$2,500	\$2,000	\$1,000	-50%
SOA--NOTARY FEES-INCOME	011-00-00-3042	\$573	\$500	\$500	\$500	0%
CABLE TV FRANCHISE FEES	011-00-00-3043	\$11,357	\$12,000	\$12,000	\$9,500	-20.8%
CORPS OF ENGINEERS--CAUSEWAY	011-00-00-3046	\$17,791	\$16,000	\$17,300	\$0	-100%
FEES - TRANSFER STATION	011-00-00-3059	\$6,821	\$8,000	\$6,000	\$6,000	0%
FOREIGN SHERIFF FEES	011-00-00-3061	\$306	\$200	\$200	\$25	-87.5%
SHERIFF--SS INCENTIVE PAYMENT	011-00-00-3090	\$0	\$300	\$300	\$300	0%

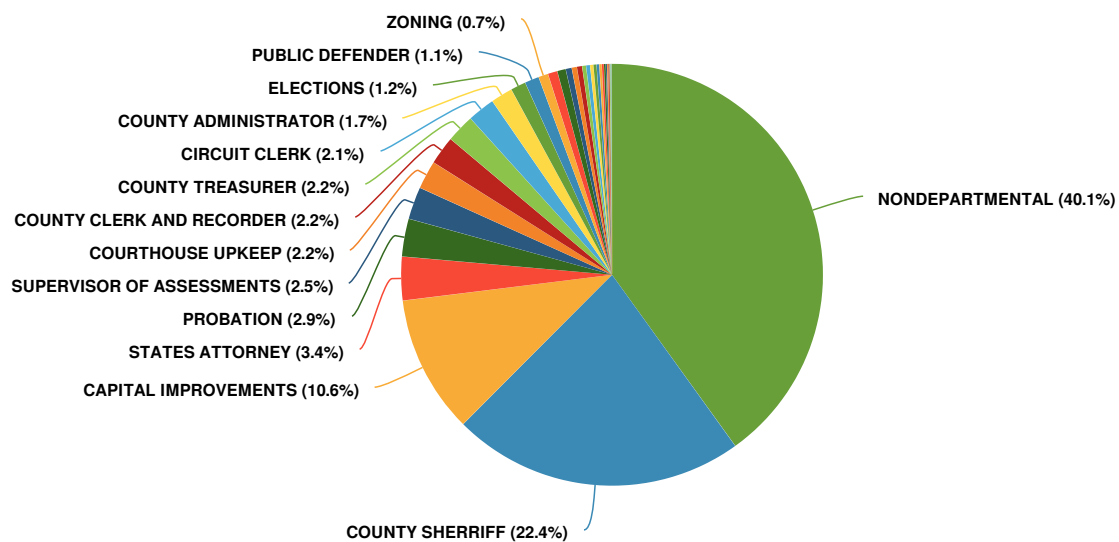
Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
SHERIFF--HIREBACK	011-00-00-3091	\$0	\$100	\$100	\$100	0%
US FISH/WILDLIFE-REFUGE REV SH	011-00-00-3105	\$3,916	\$3,500	\$3,500	\$3,600	2.9%
INT FROM CIR CLK 11-0100/50	011-00-00-3106	\$1,134	\$1,000	\$1,000	\$0	-100%
BUSINESS EMPL SKILLS TEAM-RENT	011-00-00-3260	\$1,200	\$1,200	\$1,200	\$1,200	0%
WEB INC	011-00-00-3317	\$8,000	\$5,000	\$5,000	\$5,000	0%
WORKMAN'S COMP REIMB	011-00-00-3322	\$775	\$1,200	\$800	\$800	0%
SHERIFF- E-CITATION FEE	011-00-00-3373	\$4,443	\$8,000	\$0	\$0	0%
INTEREST EARNED	019-00-00-3027	\$14,705	\$1,000	\$7,000	\$12,440	77.7%
INTEREST EARNED	020-00-00-3027	\$25,863	\$600	\$14,000	\$15,000	7.1%
INTEREST EARNED	034-00-00-3027	\$14,798	\$300	\$8,000	\$9,000	12.5%
INSURANCE DAMAGES REIMBURSE	034-00-00-3512	\$0	\$15,000	\$17,000	\$17,000	0%
Transit Garage	074-00-00-3338	\$0	\$0	\$0	\$936,000	N/A
INTEREST EARNED	084-00-00-3027	\$64,183	\$0	\$20,000	\$0	-100%
CORONA VIRUS RELIEF REV	084-00-00-3333	\$827,998	\$0	\$0	\$0	0%
INTEREST EARNED	085-00-00-3027	\$0	\$400	\$40,000	\$36,000	-10%
Total OTHER:		\$1,174,435	\$96,100	\$271,200	\$1,178,753	334.6%
ST ATTORNEY						
STATES ATTORNEY FEES	011-00-00-3016	\$6,460	\$5,500	\$6,000	\$6,000	0%
Total ST ATTORNEY:		\$6,460	\$5,500	\$6,000	\$6,000	0%
CIR CLERK						
FINES - CIRCUIT CLERK	011-00-00-3017	\$45,405	\$50,000	\$45,000	\$40,000	-11.1%
CIR CL--ARRESTEE'S MEDICAL FEE	011-00-00-3075	\$2,146	\$1,900	\$1,900	\$1,200	-36.8%
MINOR HOUSING	011-00-00-3083	\$438	\$150	\$150	\$0	-100%
CIR CLERK--BLOOD TEST FEE	011-00-00-3089	\$0	\$200	\$200	\$0	-100%
CIR CLERK--GENERAL FEE-38.675%	011-00-00-3215	\$105	\$1,000	\$100	\$100	0%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
CIR CLERK-MISC INCOME	011-00-00-3216	\$21,214	\$17,000	\$20,000	\$20,000	0%
CIRCUIT CLERK--FEES	011-00-00-3220	\$81,264	\$75,000	\$80,000	\$80,000	0%
CIR CLRK--DRUG ADDICTION SERV	011-00-00-3372	\$40	\$200	\$50	\$0	-100%
Total CIR CLERK:		\$150,612	\$145,450	\$147,400	\$141,300	-4.1%
PUBLIC DEFENDER						
PUBLIC DEFENDER INCOME	011-00-00-3018	\$1,916	\$5,500	\$1,500	\$250	-83.3%
Total PUBLIC DEFENDER:		\$1,916	\$5,500	\$1,500	\$250	-83.3%
ZONING						
ZONING & PERMIT INCOME	011-00-00-3031	\$17,885	\$13,000	\$14,000	\$14,700	5%
Total ZONING:		\$17,885	\$13,000	\$14,000	\$14,700	5%
PROBATION						
ILEC - WORK RELEASE INCOME	011-00-00-3040	\$0	\$1,000	\$1,000	\$0	-100%
Total PROBATION:		\$0	\$1,000	\$1,000	\$0	-100%
TRANSFERS						
TRAN FRM 40-5153 5% TREA FEE	011-00-00-3044	\$2,000	\$2,250	\$2,500	\$2,200	-12%
TRAN FRM 37-5412 PUB SAFETY	011-00-00-3058	\$210,000	\$210,000	\$213,000	\$215,000	0.9%
TRAN FRM 47/49-5407 C CLK SAL	011-00-00-3078	\$800	\$800	\$800	\$0	-100%
TRAN FRM 41-5203 911 DISP WAG	011-00-00-3080	\$88,131	\$88,926	\$90,775	\$87,500	-3.6%
TRAN FRM 41-5377 911 INS REIM	011-00-00-3092	\$15,561	\$15,434	\$21,182	\$19,747	-6.8%
TRANS FRM 041 DIRECTOR OF 911	011-00-00-3097	\$0	\$0	\$48,519	\$0	-100%
TRAN FROM 34-5216	011-00-00-3300	\$38,594	\$38,594	\$38,594	\$0	-100%
TRAN FRM 23-5143 CLERK SAL	011-00-00-3301	\$14,496	\$24,000	\$5,000	\$0	-100%
TRAN FRM 34-5452 LITIGATION	011-00-00-3306	\$10,000	\$10,000	\$10,000	\$10,000	0%
TRANS--OTHER INTEREST EARNED	011-00-00-3371	\$450	\$0	\$0	\$0	0%
TRAN FRM 41-5210 911--REIMB	019-00-00-3200	\$6,740	\$6,803	\$6,944	\$4,500	-35.2%
TRAN FRM 47/ 49-5414	019-00-00-3204	\$560	\$61	\$61	\$61	0%

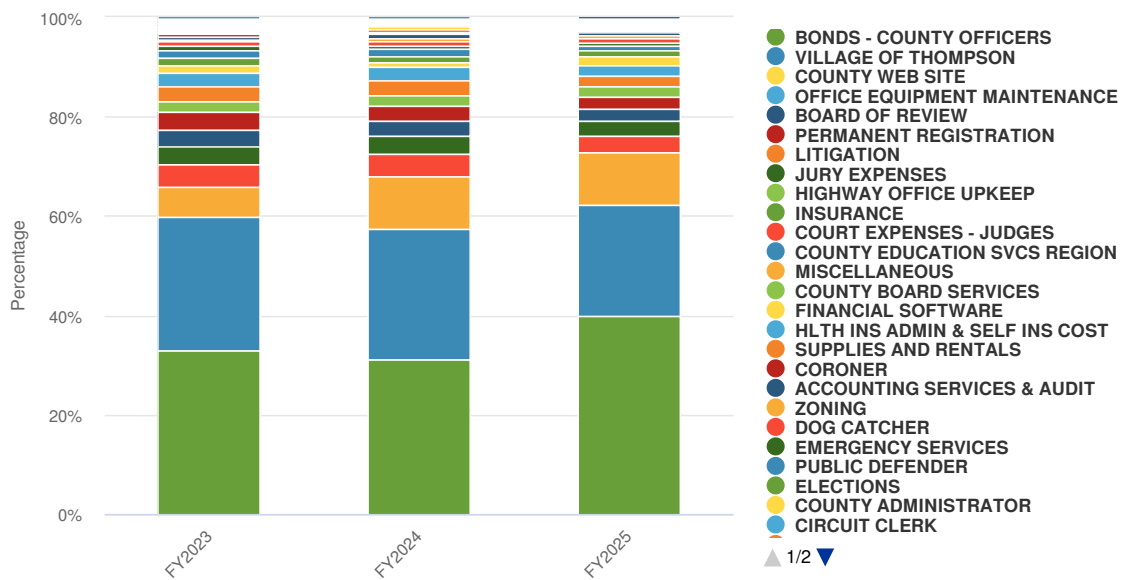
Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
TRAN FRM 41-5378 911--REIMB	020-00-00-3200	\$11,013	\$11,116	\$500	\$2,000	300%
TRAN FRM 47/49-5400	020-00-00-3204	\$378	\$72	\$50	\$50	0%
TRANSFER FROM GENERAL FD	085-00-00-3210	\$400,000	\$400,000	\$700,000	\$700,000	0%
Total TRANSFERS:		\$798,723	\$808,056	\$1,137,925	\$1,041,058	-8.5%
GRANTS						
PUBLIC TRANSPORTATION GRANT	074-00-00-3310	\$686,361	\$1,000,000	\$1,300,000	\$542,401	-58.3%
FEDERAL PUBLIC TRANS GRANT	074-00-00-3340	\$45,993	\$0	\$0	\$55,652	N/A
Total GRANTS:		\$732,354	\$1,000,000	\$1,300,000	\$598,053	-54%
SHERIFF						
SHERIFF--FEES	011-00-00-3219	\$31,721	\$21,000	\$25,000	\$20,000	-20%
Total SHERIFF:		\$31,721	\$21,000	\$25,000	\$20,000	-20%
Total Revenue Source:		\$8,138,250	\$6,427,328	\$8,183,921	\$8,266,198	1%

Expenditures by Function

Budgeted Expenditures by Function

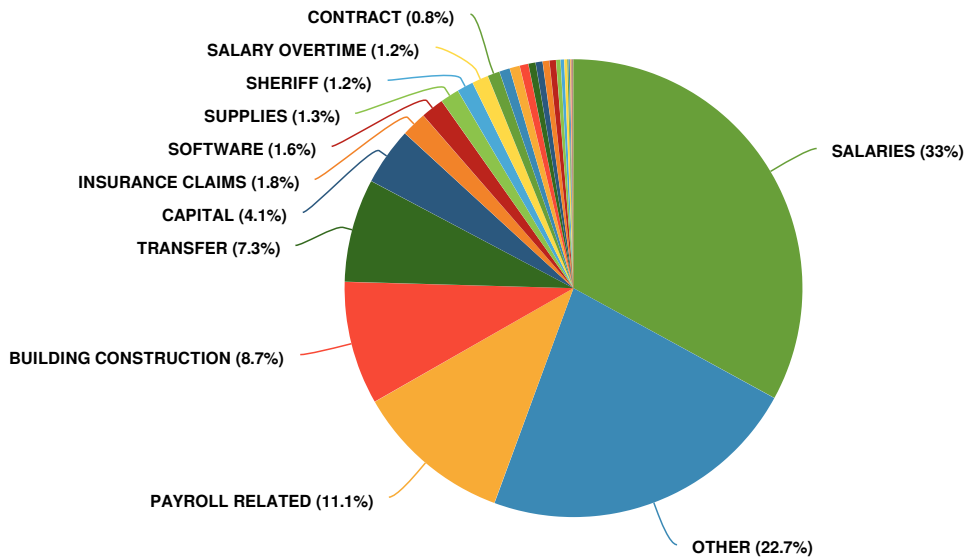


Budgeted and Historical Expenditures by Function

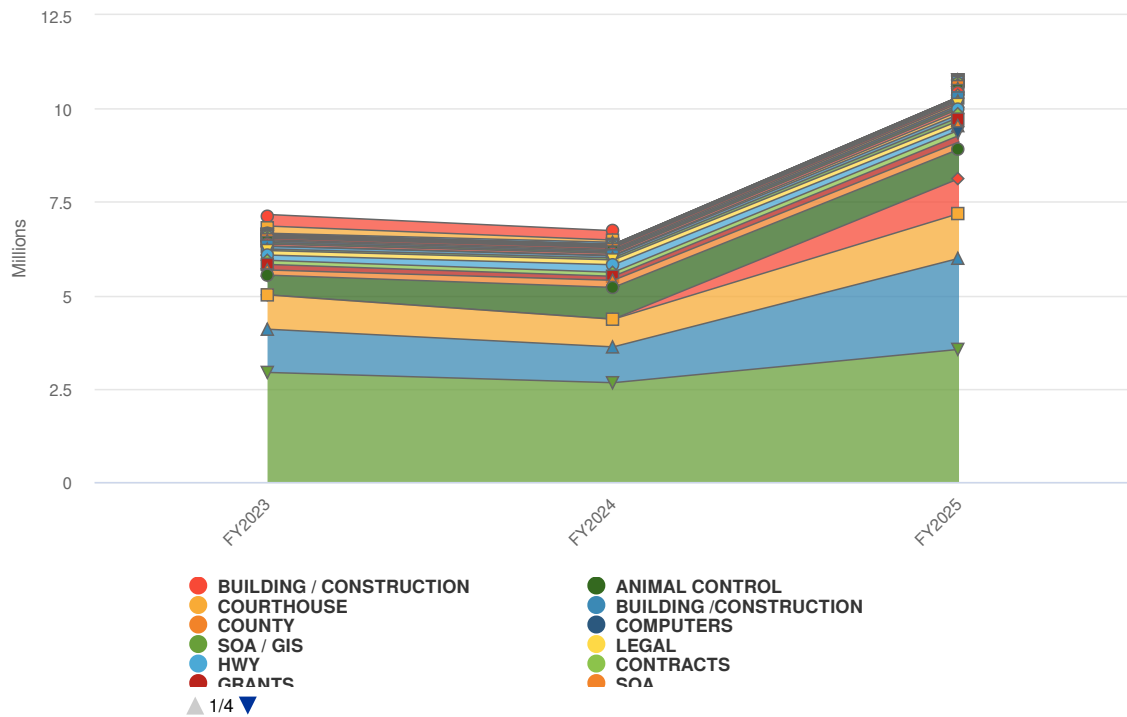


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
SALARIES						
JANITORS' SALARIES	011-01-00-5002	\$38,936	\$35,662	\$39,822	\$41,027	3%
PART-TIME JANITOR	011-01-00-5437	\$12,795	\$16,685	\$18,540	\$20,000	7.9%
CLERKHIRE--SALARIES	011-05-00-5009	\$95,659	\$87,560	\$91,649	\$94,398	3%
SALARY - SUPER OF ASSESSMENTS	011-05-00-5310	\$72,502	\$68,992	\$74,151	\$76,376	3%
PART-TIME WAGES-SUMMER INTERN	011-05-00-5314	\$0	\$3,000	\$3,000	\$3,000	0%
SALARY BRD OF REVIEW OFFICIALS	011-06-00-5311	\$9,000	\$9,000	\$9,500	\$9,500	0%
CLERKHIRE SALARIES-TREASURER	011-12-00-5009	\$60,027	\$60,501	\$90,307	\$92,492	2.4%
PART-TIME WAGES	011-12-00-5314	\$923	\$5,000	\$2,000	\$1,000	-50%
SALARY - TREASURER	011-12-00-6002	\$69,502	\$68,991	\$71,061	\$73,193	3%
CLERKHIRE SALARIES--CO CLERK	011-13-00-5009	\$127,183	\$118,509	\$109,083	\$112,364	3%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
PART-TIME WAGES	011-13-00-5314	\$384	\$8,000	\$0	\$0	0%
SALARY - COUNTY CLERK	011-13-00-6074	\$70,501	\$69,991	\$71,061	\$73,193	3%
SALARY - ZONING	011-17-00-6075	\$14,256	\$0	\$48,925	\$50,393	3%
SALARY - DEPUTY CORONER	011-18-00-6003	\$3,750	\$4,500	\$5,500	\$3,600	-34.5%
SALARY - CORONER	011-18-00-6058	\$20,366	\$20,215	\$20,822	\$28,447	36.6%
SALARY - DOG CATCHER	011-19-00-6059	\$39,353	\$39,944	\$42,275	\$42,275	0%
SALARY PART-TIME	011-19-00-6061	\$7,074	\$7,500	\$8,000	\$12,000	50%
SALARY - CHIEF DEPUTY	011-20-00-6005	\$76,544	\$69,033	\$78,314	\$88,270	12.7%
SALARY- 911 DIRECTOR	011-20-00-6006	\$15,931	\$0	\$71,104	\$73,237	3%
SALARY - SHERIFF	011-20-00-6060	\$117,521	\$116,950	\$122,330	\$128,079	4.7%
DEPUTIES-- FOP	011-20-00-6064	\$436,096	\$370,653	\$599,363	\$590,000	-1.6%
SALARY - OTHER	011-20-00-6066	\$21,841	\$17,968	\$20,060	\$20,662	3%
SALARY - OTHER PART-TIME	011-20-00-6067	\$30,220	\$29,000	\$24,000	\$24,000	0%
SALARY - COURT SECURITY 40%	011-20-00-6076	\$39,762	\$36,000	\$41,000	\$42,230	3%
JAILERS--FOP SALARIES	011-20-00-6079	\$266,913	\$265,740	\$377,522	\$388,848	3%
DISPATCH--FOP SALARIES	011-20-00-6080	\$385,899	\$381,521	\$407,843	\$420,078	3%
PART-TIME DISPATCHERS	011-20-00-6088	\$7,730	\$13,000	\$10,000	\$9,000	-10%
K-9 WAGES	011-20-00-6252	\$3,134	\$3,800	\$3,465	\$3,569	3%
PART-TIME WAGES	011-22-00-5314	\$2,538	\$3,000	\$3,000	\$3,000	0%
SALARY - EMERGENCY SERVICES	011-22-00-7002	\$22,787	\$21,130	\$23,309	\$24,008	3%
SECRETARY SALARY--1/2 TIME	011-22-00-7084	\$19,605	\$17,965	\$20,060	\$20,662	3%
SALARY - PUBLIC DEFENDER	011-24-00-7080	\$73,823	\$71,792	\$75,491	\$77,756	3%
DEFENDING ATTORNEY-SALARY	011-24-00-7104	\$30,156	\$37,500	\$38,000	\$38,000	0%
ADMINISTRATIVE ASST SALARY	011-25-00-5009	\$24,315	\$28,679	\$30,272	\$31,180	3%
SALARY: ADULT OFFICER WRK REL	011-25-00-7059	\$43,975	\$43,645	\$44,954	\$46,303	3%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
SALARY: ADULT OFFICER	011-25-00-7065	\$44,630	\$44,290	\$45,619	\$46,988	3%
CHIEF JUDGE	011-25-00-7073	\$700	\$1,000	\$1,000	\$700	-30%
SALARY- CHIEF MANAGING OFFICER	011-25-00-7081	\$85,776	\$85,137	\$87,691	\$91,199	4%
JUVENILE DETENTION	011-25-00-7099	\$13,260	\$30,000	\$30,000	\$30,000	0%
CLERKHIRE SALARIES-ST ATTY	011-26-00-5009	\$35,877	\$33,143	\$37,227	\$38,344	3%
SALARY - STATE'S ATTORNEY	011-26-00-7082	\$150,158	\$146,188	\$152,912	\$160,100	4.7%
ASST STATE'S ATTORNEY SALARY	011-26-00-7090	\$71,095	\$67,600	\$72,718	\$80,000	10%
SPEC ASST ST ATTY SALARY	011-26-00-9205	\$0	\$0	\$0	\$10,000	N/A
CLERKHIRE SALARIES-CIR CLERK	011-27-00-5009	\$94,270	\$85,140	\$96,448	\$99,341	3%
CLERKHIRE SAL ENHANCEMENT	011-27-00-5430	\$0	\$0	\$712	\$0	-100%
SALARY - CIRCUIT CLERK	011-27-00-7083	\$69,502	\$68,991	\$71,061	\$76,376	7.5%
REIMB TO STATE - JUDGE SALARY	011-28-00-7095	\$715	\$800	\$800	\$800	0%
SALARY - COUNTY ADMINISTRATOR	011-30-00-8002	\$105,179	\$101,429	\$107,562	\$113,300	5.3%
WAGES 5369	074-00-00-5369	\$0	\$0	\$0	\$40,170	N/A
Total SALARIES:		\$2,932,164	\$2,815,144	\$3,399,533	\$3,549,458	4.4%
REPAIRS						
REPAIRS & MAINTENANCE	011-01-00-5003	\$36,431	\$43,000	\$43,000	\$43,000	0%
OFFICE EQUIPMENT MAINTENANCE	011-03-00-5025	\$7,963	\$6,000	\$7,330	\$8,000	9.1%
REPAIRS MAINTENANCE	011-35-00-5003	\$0	\$0	\$2,000	\$2,000	0%
Total REPAIRS:		\$44,394	\$49,000	\$52,330	\$53,000	1.3%
PHONES						
UTILITIES--TELEPHONE	011-01-00-5005	\$29,739	\$32,000	\$33,000	\$33,000	0%
AUTO TELEPHONE & SUPPLIES	011-19-00-6039	\$6,367	\$6,500	\$8,500	\$8,500	0%
CELL PHONE	011-19-00-7055	\$217	\$625	\$625	\$965	54.4%
911 DIRECTOR PHONE REIMB	011-20-00-6011	\$0	\$0	\$540	\$540	0%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
CELL PHONES	011-20-00-7055	\$2,925	\$6,000	\$7,500	\$7,500	0%
CELL PHONE	011-22-00-7055	\$2,627	\$2,700	\$2,700	\$3,000	11.1%
CELL PHONES	011-25-00-7078	\$257	\$1,000	\$1,000	\$1,000	0%
Total PHONES:		\$42,133	\$48,825	\$53,865	\$54,505	1.2%
UTILITES						
UTILITIES--ELECTRICITY & WATER	011-01-00-5004	\$47,356	\$53,000	\$52,000	\$51,000	-1.9%
UTILITIES--GAS	011-01-00-5006	\$8,274	\$15,000	\$12,800	\$10,000	-21.9%
UTILITIES--ELECTRICITYWATER	011-35-00-5004	\$334	\$0	\$3,100	\$3,270	5.5%
UTILITIES--GAS	011-35-00-5006	\$749	\$0	\$3,200	\$2,700	-15.6%
Total UTILITES:		\$56,713	\$68,000	\$71,100	\$66,970	-5.8%
SUPPLIES						
PRINTING, SUPPLIES & POSTAGE	011-02-00-5323	\$8,491	\$8,000	\$8,000	\$9,000	12.5%
TRAVEL, DUES & SUPPLIES	011-04-00-5422	-\$2,434	\$5,000	\$5,000	\$9,000	80%
PRINTING SUPPLIES & OTHERS	011-05-00-5323	\$17,018	\$18,000	\$18,000	\$20,000	11.1%
PRINTING, SUPPLIES & POSTAGE	011-06-00-5323	\$29	\$1,300	\$1,300	\$1,500	15.4%
PRINTING, SUPPLIES & POSTAGE	011-07-00-5323	\$8,779	\$4,500	\$10,000	\$5,500	-45%
PRINTING & SUPPLIES	011-12-00-5323	\$25,840	\$22,000	\$22,000	\$24,000	9.1%
PRINTING & SUPPLIES	011-13-00-5323	\$8,307	\$8,000	\$8,000	\$8,500	6.3%
PRINTING & SUPPLIES	011-17-00-5323	\$4,107	\$3,000	\$3,000	\$3,000	0%
PRINTING & SUPPLIES	011-18-00-5323	\$0	\$500	\$500	\$500	0%
PRINTING & SUPPLIES	011-19-00-5323	\$2,259	\$2,500	\$3,000	\$3,000	0%
PETTY CASH SMALL ITEMS	011-19-00-6072	\$241	\$400	\$400	\$400	0%
OFFICE SUPPLIES	011-20-00-5323	\$12,312	\$15,000	\$15,000	\$15,000	0%
PRINTING & SUPPLIES	011-22-00-5323	\$825	\$2,000	\$2,000	\$2,500	25%
PRINTING, SUPPLIES & POSTAGE	011-23-00-5323	\$1,369	\$2,500	\$2,500	\$2,500	0%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
SUPPLIES	011-24-00-5323	\$0	\$0	\$500	\$500	0%
PRINTING & SUPPLIES	011-25-00-5323	\$1,138	\$3,500	\$3,500	\$5,000	42.9%
PRINTING & SUPPLIES	011-26-00-5323	\$8,260	\$10,000	\$10,000	\$10,000	0%
PRINTING & SUPPLIES	011-27-00-5323	\$6,657	\$11,000	\$11,000	\$11,000	0%
POSTAGE	011-27-00-5327	\$1,365	\$3,000	\$3,000	\$3,000	0%
PRINTING & SUPPLIES-BOOKS/PER	011-28-00-5323	\$5,231	\$5,000	\$5,500	\$6,250	13.6%
PRINTING, SUPPLIES & POSTAGE	011-30-00-5323	\$959	\$700	\$700	\$750	7.1%
PRINTING, SUPPLIES & POSTAGE	074-00-00-5323	\$0	\$0	\$0	\$2,500	N/A
Total SUPPLIES:		\$110,753	\$125,900	\$132,900	\$143,400	7.9%
BUILDING / CONSTRUCTION						
OFFICE IMPROVEMENTS	011-37-00-5524	\$8,041	\$9,000	\$0	\$0	0%
BUILDING IMPROVEMENTS - EXP	084-00-00-9208	\$301,546	\$0	\$0	\$0	0%
Total BUILDING / CONSTRUCTION:		\$309,587	\$9,000	\$0	\$0	0%
DUES						
DUES	011-05-00-5010	\$325	\$325	\$325	\$325	0%
DUES	011-12-00-5010	\$150	\$150	\$150	\$150	0%
DUES	011-13-00-5010	\$0	\$0	\$0	\$550	N/A
DUES-ZONING	011-17-00-5010	\$50	\$100	\$100	\$100	0%
DUES	011-18-00-5010	\$0	\$300	\$300	\$400	33.3%
DUES	011-20-00-5010	\$3,429	\$3,200	\$4,000	\$4,500	12.5%
DUES	011-22-00-5010	\$100	\$400	\$400	\$400	0%
DUES	011-26-00-5010	\$1,882	\$1,400	\$1,500	\$1,500	0%
DUES	011-27-00-5010	\$375	\$500	\$500	\$600	20%
DUES--JUDGE	011-28-00-5424	\$225	\$225	\$225	\$225	0%
DUES--ASSOCIATE JUDGE	011-28-00-5425	\$225	\$225	\$225	\$225	0%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
DUES	011-30-00-5010	\$0	\$600	\$600	\$225	-62.5%
NWILED MEMBERSHIP	011-32-00-5032	\$1,000	\$0	\$1,000	\$1,000	0%
BLACKHAWK HILLS R C - Dues	011-32-00-8204	\$1,000	\$500	\$500	\$0	-100%
Total DUES:		\$8,761	\$7,925	\$9,825	\$10,200	3.8%
TRAINING						
EDUCATION	011-05-00-5014	\$3,100	\$2,000	\$2,000	\$2,000	0%
EDUCATION	011-06-00-5014	\$0	\$300	\$300	\$300	0%
EDUCATION	011-12-00-5014	\$386	\$300	\$120	\$120	0%
TRAINING--ZONING	011-17-00-5011	\$0	\$200	\$1,000	\$1,000	0%
CORONER TRAINING CLASSES	011-18-00-6013	\$0	\$600	\$600	\$600	0%
EDUCATION	011-19-00-5014	\$0	\$1,200	\$1,200	\$1,200	0%
TRAINING FEES	011-20-00-6048	\$17,384	\$13,000	\$13,000	\$13,000	0%
MISC MEETING EXPENSE	011-22-00-7052	\$1,345	\$500	\$500	\$500	0%
EDUCATION	011-26-00-5014	\$1,185	\$2,000	\$2,200	\$2,200	0%
EDUCATION	011-27-00-5014	\$769	\$1,000	\$1,000	\$1,000	0%
EDUCATION	011-30-00-5014	\$0	\$900	\$900	\$1,000	11.1%
Total TRAINING:		\$24,170	\$22,000	\$22,820	\$22,920	0.4%
SOA / GIS						
FARMLAND ADVISORY COM	011-05-00-5018	\$183	\$250	\$250	\$250	0%
Total SOA / GIS:		\$183	\$250	\$250	\$250	0%
CO CLERK REC						
JUDGES, BALLOTS & SUPPLIES	011-07-00-5019	-\$15,293	\$25,000	\$38,000	\$17,000	-55.3%
HELP AMERICA VOTE ACT	011-07-00-5022	\$5,990	\$6,000	\$6,500	\$3,225	-50.4%
ELECTION PUBLICATIONS	011-07-00-5024	\$12,138	\$15,000	\$11,000	\$8,000	-27.3%
Total CO CLERK REC:		\$2,835	\$46,000	\$55,500	\$28,225	-49.1%
AUDIT						

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
ACCOUNTING SERVICE & AUDIT	011-10-00-5023	\$46,740	\$47,000	\$48,035	\$50,000	4.1%
Total AUDIT:		\$46,740	\$47,000	\$48,035	\$50,000	4.1%
CONTRACT						
HAVC MAINTENANCE CONTRACT	011-01-00-5026	\$11,604	\$24,000	\$25,000	\$23,000	-8%
COURTHOUSE iFIBER LEASE	011-01-00-5459	-\$4,200	\$8,200	\$7,000	\$10,000	42.9%
iFIBER LEASE	011-01-00-5460	\$1,360	\$1,400	\$1,400	\$3,000	114.3%
RENTALS & LEASE	011-02-00-5319	\$2,849	\$9,000	\$9,000	\$9,000	0%
DEVNET LEASE	011-02-00-5451	\$18,382	\$24,510	\$24,510	\$24,510	0%
INDUSTRIAL APPRAISAL CONTRACT	011-05-00-5017	\$0	\$1,000	\$1,000	\$1,500	50%
CONTRACT- TEXT MY GOV	011-07-00-5036	\$0	\$0	\$4,000	\$4,000	0%
RADIO CONTRACT & REPAIRS	011-20-00-6047	\$10,794	\$8,500	\$15,000	\$15,000	0%
iFIBER LEASE	011-35-00-5460	\$0	\$0	\$1,200	\$910	-24.2%
Total CONTRACT:		\$40,789	\$76,610	\$88,110	\$90,920	3.2%
HWY						
NOXIOUS WEED ADMINISTRATION	011-17-00-6041	\$290	\$500	\$500	\$500	0%
SCALES MAINTENANCE	011-32-00-8231	\$200	\$1,500	\$1,500	\$0	-100%
Total HWY:		\$490	\$2,000	\$2,000	\$500	-75%
OTHER						
BANK SERVICE CHARGE	011-00-00-5040	\$294	\$0	\$0	\$0	0%
BONDS FOR COUNTY OFFICERS	011-08-00-5328	\$732	\$1,200	\$1,200	\$1,000	-16.7%
PUBLICATIONS	011-17-00-6042	\$642	\$1,200	\$1,200	\$1,200	0%
AUTOPSIES	011-18-00-6038	\$4,144	\$7,000	\$7,000	\$7,000	0%
OTHER EXPENDITURES	011-26-00-5341	\$731	\$1,500	\$1,000	\$1,000	0%
OTHER EXPENDITURES	011-28-00-5341	\$1,650	\$2,000	\$2,000	\$2,500	25%
SHARED COSTS - JO DAVIES & STE	011-29-00-7102	\$22,123	\$20,437	\$20,755	\$20,280	-2.3%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
SHARED RENT - JO DAVIES & STE	011-29-00-7103	\$2,843	\$243	\$2,887	\$2,821	-2.3%
SOIL & WATER CONSERVATION	011-32-00-8211	\$8,500	\$8,500	\$9,000	\$10,000	11.1%
SALES TAX REBATE	011-32-00-8543	\$0	\$1,000	\$1,000	\$1,000	0%
COUNTY WEB SITE	011-36-00-8529	\$0	\$2,000	\$2,000	\$2,000	0%
SUPERINTENDENT SHARE TRUST FD	019-00-00-5131	\$1,379	\$1,271	\$1,290	\$1,261	-2.2%
SUPERINTENDENT SHARE TRUST FD	020-00-00-5129	\$1,268	\$1,165	\$1,183	\$1,156	-2.3%
FINANCIAL FRAUD	034-00-00-5326	\$1,176	\$0	\$0	\$0	0%
DISBURSEMENTS	074-00-00-5510	\$732,060	\$1,000,000	\$1,300,000	\$538,053	-58.6%
VEHICLES	084-00-00-5560	\$353,030	\$0	\$0	\$0	0%
Misc Covid Expenses	084-00-00-5562	\$27,016	\$0	\$0	\$0	0%
DISBURSEMENTS	085-00-00-5510	\$0	\$400,000	\$1,140,400	\$1,849,800	62.2%
Total OTHER:		\$1,157,588	\$1,447,516	\$2,490,915	\$2,439,071	-2.1%
EQUIP						
EQUIPMENT	011-04-00-5045	\$0	\$1,000	\$1,000	\$0	-100%
NEW EQUIPMENT & MAINTENANCE	011-22-00-7051	\$2,613	\$3,000	\$3,000	\$4,500	50%
Total EQUIP:		\$2,613	\$4,000	\$4,000	\$4,500	12.5%
ANIMAL CONTROL						
ANIMAL CONTROL PROJECTS	011-37-00-5152	\$0	\$0	\$20,000	\$0	-100%
Total ANIMAL CONTROL:		\$0	\$0	\$20,000	\$0	-100%
VEHICLE PURCHASE / MAINTENANCE						
CAR PURCHASE & MAINTENANCE	011-05-00-5179	\$7,000	\$3,000	\$0	\$0	0%
SQUAD CAR MAINTENANCE	011-20-00-6044	\$20,295	\$20,000	\$20,000	\$22,000	10%
SHERIFF--FUEL	011-20-00-6051	\$44,729	\$50,000	\$54,000	\$54,000	0%
VEHICLE AND MAINTENANCE	011-22-00-7201	\$3,600	\$3,600	\$3,600	\$4,500	25%
Total VEHICLE PURCHASE / MAINTENANCE:		\$75,624	\$76,600	\$77,600	\$80,500	3.7%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
LEGAL						
LEGAL EXPENSE	034-00-00-5187	\$0	\$225	\$250	\$250	0%
Total LEGAL:		\$0	\$225	\$250	\$250	0%
BUILDING CONSTRUCTION						
TRANSIT GARAGE	074-00-00-5189	\$294	\$0	\$0	\$936,000	N/A
Total BUILDING CONSTRUCTION:		\$294	\$0	\$0	\$936,000	N/A
COMPUTER						
IT MANAGE SERVICES	011-05-00-5253	\$0	\$968	\$1,200	\$1,200	0%
IT MANAGE SERVICES	011-12-00-5253	\$0	\$2,000	\$2,000	\$2,000	0%
IT MANAGE SERVICES	011-13-00-5253	\$0	\$2,000	\$2,600	\$3,000	15.4%
IT MANAGE SERVICES	011-19-00-5253	\$0	\$228	\$500	\$500	0%
IT MANAGE SERVICES	011-20-00-5253	\$0	\$3,000	\$3,500	\$3,500	0%
IT MANAGE SERVICES	011-25-00-5253	\$0	\$1,142	\$1,500	\$0	-100%
IT MANAGE SERVICES	011-26-00-5253	\$0	\$793	\$982	\$0	-100%
IT MANAGE SERVICES	011-27-00-5253	\$0	\$1,785	\$2,300	\$2,300	0%
IT MANAGE SERVICES	011-28-00-5253	\$0	\$793	\$1,000	\$1,000	0%
IT MANAGE SERVICES	011-30-00-5253	\$0	\$198	\$300	\$64,180	21,293.3%
Total COMPUTER:		\$0	\$12,907	\$15,882	\$77,680	389.1%
COURTHOUSE						
COURTHOUSE IMPROVMT-TUCK POINT	011-01-00-5436	\$23,271	\$26,000	\$35,000	\$0	-100%
HVAC	084-00-00-5561	\$169,519	\$0	\$0	\$0	0%
Total COURTHOUSE:		\$192,790	\$26,000	\$35,000	\$0	-100%
COUNTY						
PREMIUM PAY	084-00-00-5557	-\$83,151	\$0	\$0	\$0	0%
Total COUNTY:		-\$83,151	\$0	\$0	\$0	0%
TRAVEL						

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
PER DIEM ALLOWANCE	011-04-00-5320	\$16,745	\$14,000	\$15,000	\$25,000	66.7%
TRAVEL	011-05-00-5012	\$3,706	\$7,500	\$7,500	\$7,500	0%
TRAVEL	011-06-00-5012	\$0	\$500	\$500	\$500	0%
TRAVEL	011-12-00-5012	\$314	\$500	\$300	\$300	0%
TRAVEL-ZONING	011-17-00-5012	\$325	\$1,000	\$2,000	\$3,000	50%
TRAVEL	011-18-00-5012	\$646	\$900	\$900	\$900	0%
TRAVEL	011-20-00-5012	\$746	\$500	\$1,500	\$1,500	0%
TRAVEL	011-22-00-5012	\$2,036	\$500	\$500	\$750	50%
TRAVEL REIMBURSEMENT	011-25-00-7011	\$1,657	\$5,000	\$5,000	\$5,000	0%
TRAVEL	011-26-00-5012	\$469	\$900	\$1,000	\$1,000	0%
TRAVEL	011-27-00-5012	\$1,327	\$2,000	\$2,000	\$2,000	0%
TRAVEL	011-30-00-5012	\$127	\$800	\$800	\$1,500	87.5%
TRAVEL-CIRMA BRD MTGS	034-00-00-5012	\$0	\$600	\$600	\$800	33.3%
TRAVEL	074-00-00-5012	\$0	\$0	\$0	\$2,000	N/A
Total TRAVEL:		\$28,098	\$34,700	\$37,600	\$51,750	37.6%
COMPUTERS						
TECHNOLOGY UPGRADE	084-00-00-5558	\$25,330	\$0	\$0	\$0	0%
Total COMPUTERS:		\$25,330	\$0	\$0	\$0	0%
COURTS						
LITIGATION EXPENSE	011-16-00-6034	\$0	\$10,000	\$10,000	\$10,000	0%
COURT REPORTER	011-18-00-6069	\$0	\$400	\$400	\$400	0%
JUROR'S EXPENSES	011-23-00-7088	\$12,521	\$10,000	\$12,000	\$12,000	0%
APPELLATE PROSECUTOR	011-26-00-7064	\$15,000	\$8,000	\$8,000	\$10,000	25%
CHIEF JUDGE FUND	011-28-00-7105	\$900	\$900	\$900	\$900	0%
Total COURTS:		\$28,421	\$29,300	\$31,300	\$33,300	6.4%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
SALARY OVERTIME						
JANITOR OVERTIME	011-01-00-5438	\$0	\$700	\$700	\$700	0%
CLERKHIRE - OVERTIME PAY	011-05-00-5321	\$7,367	\$4,000	\$4,000	\$4,000	0%
CLERK'S OFFICE OVERTIME	011-07-00-5020	\$1,537	\$4,000	\$4,000	\$2,000	-50%
OVERTIME FULL-TIME EMPLOYEE	011-19-00-6062	\$0	\$1,100	\$0	\$0	0%
DEPUTIES-- FOP OVERTIME	011-20-00-6065	\$66,690	\$40,000	\$60,000	\$60,000	0%
JAILERS--FOP OVERTIME	011-20-00-6081	\$15,644	\$20,000	\$20,000	\$20,000	0%
DISPATCH--FOP OVERTIME	011-20-00-6082	\$29,518	\$43,000	\$37,000	\$35,000	-5.4%
K-9 OVERTIME WAGES	011-20-00-6254	\$0	\$1,000	\$1,000	\$1,000	0%
STRAIGHT OVERTIME--1.0	011-27-00-6063	-\$4	\$2,000	\$3,000	\$3,000	0%
Total SALARY OVERTIME:		\$120,751	\$115,800	\$129,700	\$125,700	-3.1%
CAPITAL						
CAPITAL PUR-ASSESSOR/GIS WEB	011-05-00-5028	\$1,444	\$1,500	\$1,500	\$1,500	0%
CAPITAL PROJECTS	011-37-00-5144	\$0	\$300,000	\$400,000	\$437,000	9.3%
Total CAPITAL:		\$1,444	\$301,500	\$401,500	\$438,500	9.2%
COTHER						
CORONA VIRUS RELIEF EXP	084-00-00-5555	\$0	\$2,117,178	\$1,419,759	\$0	-100%
Total COTHER:		\$0	\$2,117,178	\$1,419,759	\$0	-100%
BUILDING /CONSTRUCTION						
JAIL IMPROVEMENTS	084-00-00-5563	\$34,708	\$0	\$0	\$0	0%
Total BUILDING /CONSTRUCTION:		\$34,708	\$0	\$0	\$0	0%
PAYROLL RELATED						
LIFE INSURANCE	011-01-00-6020	\$0	\$75	\$75	\$75	0%
LIFE INSURANCE	011-05-00-6020	\$319	\$300	\$300	\$300	0%
HEALTH/LIFE INSURANCE	011-05-00-6027	\$31,335	\$30,867	\$31,972	\$37,712	18%
REIMBURSEABLE INS-SEE #11-3034	011-11-00-6049	\$21,574	\$20,000	\$25,000	\$26,000	4%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
LIFE INSURANCE	011-12-00-6020	\$88	\$240	\$240	\$240	0%
HEALTH/LIFE INSURANCE	011-12-00-6027	\$8,298	\$24,462	\$31,972	\$39,560	23.7%
LIFE INSURANCE	011-13-00-6020	\$200	\$207	\$300	\$400	33.3%
HEALTH/LIFE INSURANCE	011-13-00-6027	\$33,166	\$34,726	\$31,972	\$35,864	12.2%
LIFE INSURANCE	011-17-00-6020	\$7	\$0	\$0	\$80	N/A
HEALTH/LIFE INSURANCE	011-17-00-6027	\$642	\$0	\$7,993	\$9,890	23.7%
LIFE INSURANCE	011-19-00-6020	\$73	\$75	\$75	\$75	0%
HEALTH/LIFE INSURANCE	011-19-00-6027	\$7,037	\$7,717	\$7,993	\$9,890	23.7%
LIFE INSURANCE	011-20-00-6020	\$1,450	\$1,700	\$2,100	\$2,100	0%
HEALTH/LIFE INSURANCE	011-20-00-6027	\$139,501	\$162,054	\$247,784	\$187,912	-24.2%
DEPUTIES & JAILERS-HOLIDAY PAY	011-20-00-6053	\$31,872	\$27,000	\$36,000	\$37,080	3%
DISPATCH--HOLIDAY PAY	011-20-00-6054	\$20,065	\$22,000	\$24,000	\$24,720	3%
LIFE INSURANCE	011-25-00-6020	\$293	\$295	\$295	\$295	0%
HEALTH/LIFE INSURANCE	011-25-00-6027	\$21,133	\$23,151	\$23,979	\$29,670	23.7%
PERFORMANCE BONUS	011-25-00-7096	\$6,000	\$2,000	\$3,000	\$3,250	8.3%
LIFE INSURANCE	011-26-00-6020	\$239	\$200	\$200	\$200	0%
HEALTH/LIFE INSURANCE	011-26-00-6027	\$23,036	\$23,151	\$23,979	\$19,780	-17.5%
LIFE INSURANCE	011-27-00-6020	\$80	\$150	\$150	\$150	0%
HEALTH/LIFE INSURANCE	011-27-00-6027	\$14,990	\$15,434	\$15,986	\$17,932	12.2%
LIFE INSURANCE	011-30-00-6020	\$80	\$80	\$80	\$0	-100%
HEALTH/LIFE INSURANCE	011-30-00-6027	\$7,679	\$7,717	\$7,993	\$0	-100%
HEALTH INSURANCE EXCISE TAX	011-39-00-6024	-\$139	\$122	\$122	\$140	14.8%
HEALTH INS ADMINISTRATIVE FEES	011-39-00-6025	\$3,496	\$4,000	\$4,200	\$4,200	0%
HEALTH INS SELF INS COSTS	011-39-00-6026	\$20,071	\$24,000	\$27,000	\$27,000	0%
EMPLOYER'S SHARE OF FICA TAXES	019-00-00-5130	\$276,228	\$289,926	\$343,890	\$340,000	-1.1%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
EMPLOYER'S SHARE OF IMRF FUND	020-00-00-5128	\$200,185	\$325,818	\$282,856	\$293,351	3.7%
VOLUNTARY PAYMENT	020-00-00-5464	\$50,000	\$75,000	\$50,000	\$50,000	0%
Total PAYROLL RELATED:		\$918,996	\$1,122,467	\$1,231,506	\$1,197,866	-2.7%
INSURANCE CLAIMS						
PROPERTY & CAS INSURANCE	034-00-00-5375	\$137,576	\$140,000	\$155,000	\$170,500	10%
UNEMPLOYMENT INSURANCE	034-00-00-5376	\$125	\$4,800	\$4,800	\$4,800	0%
INSURANCE DAMAGES EXPENSES	034-00-00-5512	\$0	\$17,000	\$17,000	\$17,000	0%
Total INSURANCE CLAIMS:		\$137,701	\$161,800	\$176,800	\$192,300	8.8%
SOA						
BOARD OF APPEALS	011-17-00-6035	\$750	\$2,000	\$2,000	\$2,000	0%
Total SOA:		\$750	\$2,000	\$2,000	\$2,000	0%
SHERIFF						
UNIFORMS	011-19-00-6078	\$0	\$400	\$400	\$400	0%
911 DIRECTOR EXPENSES	011-20-00-6010	\$0	\$0	\$3,000	\$1,000	-66.7%
WEAPONS & AMMO	011-20-00-6037	\$1,803	\$3,500	\$4,000	\$4,000	0%
UNIFORMS	011-20-00-6046	\$20,783	\$16,000	\$18,500	\$25,000	35.1%
EXTRADITION EXPENSE	011-20-00-6052	\$0	\$500	\$500	\$500	0%
DIETING OF PRISONERS	011-20-00-6073	\$62,120	\$62,000	\$55,000	\$58,000	5.5%
PRISONER HOUSING-OUT OF CTY	011-20-00-6077	\$0	\$7,000	\$5,000	\$4,000	-20%
INVESTIGATOR ON CALL	011-20-00-6083	\$1,310	\$1,300	\$1,300	\$1,300	0%
PRISONER DENTAL	011-20-00-6084	\$1,306	\$1,200	\$1,500	\$1,500	0%
PRISONER MEDICAL	011-20-00-6085	\$6,243	\$14,000	\$13,000	\$12,000	-7.7%
PRISONER PRESCRIPTION	011-20-00-6086	\$4,448	\$3,500	\$3,500	\$4,000	14.3%
PRISONER GENERAL CARE	011-20-00-6087	\$7,070	\$8,000	\$7,000	\$7,000	0%
K-9 MAINTENANCE	011-20-00-6253	\$0	\$2,000	\$2,000	\$2,000	0%

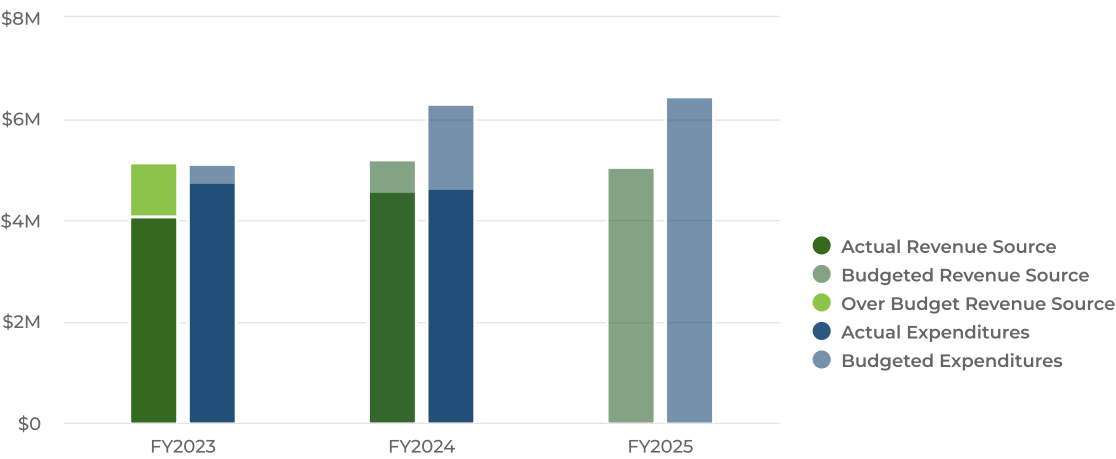
Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
THOMSON-POLICING CAUSEWAY	011-21-00-7049	\$30,876	\$15,220	\$15,700	\$0	-100%
PT & TRAINING	011-22-00-5198	\$2,314	\$2,500	\$2,500	\$2,500	0%
PERSONAL SAFETY	011-25-00-7072	\$121	\$200	\$500	\$500	0%
INVESTIGATION EXPENSE	011-26-00-7068	\$1,653	\$2,000	\$2,000	\$2,000	0%
Total SHERIFF:		\$140,048	\$139,320	\$135,400	\$125,700	-7.2%
TRANSFER						
TRANSFER TO VCVA FD	011-26-00-5428	\$0	\$0	\$20,350	\$20,961	3%
TRANSFER TO FUND 085	011-37-00-5427	\$400,000	\$400,000	\$700,000	\$700,000	0%
TRANSFER TO VCVA FD	011-37-00-5428	\$6,677	\$6,679	\$0	\$0	0%
TRANSFER TO TASK FORCE FUND	011-37-00-5429	\$3,017	\$3,017	\$0	\$0	0%
TRAN TO 44-3329 REIMB FROM GEN	011-37-00-8520	\$14,000	\$14,000	\$0	\$0	0%
TRAN TO 54-3211 HEALTH FD	019-00-00-5399	\$18,391	\$18,391	\$26,798	\$20,509	-23.5%
TRANSFER TO VCVA FD	019-00-00-5428	\$0	\$0	\$2,367	\$0	-100%
TRAN TO 54-3212 CO HEALTH FD	020-00-00-5399	\$29,580	\$29,580	\$43,295	\$28,596	-34%
TRANSFER TO VCVA FD	020-00-00-5428	\$0	\$0	\$1,934	\$0	-100%
SUPERINTENDENT/SCHOOLS TR FD	034-00-00-5208	\$2,444	\$2,444	\$2,482	\$2,425	-2.3%
TRAN TO 11-3300 GEN FUND	034-00-00-5216	\$38,594	\$38,594	\$40,383	\$0	-100%
TRAN TO 14-3300 HIGHWAY	034-00-00-5218	\$1,800	\$2,066	\$2,258	\$0	-100%
TRAN TO 44-3300 GIS	034-00-00-5219	\$2,459	\$2,459	\$0	\$0	0%
TRAN TO 54-3300 HEALTH DEPT	034-00-00-5220	\$2,204	\$2,204	\$2,393	\$0	-100%
TRAN TO 11-3306 LITIGATION	034-00-00-5452	\$10,000	\$10,000	\$10,000	\$10,000	0%
TRANSFER--IMRF FUND	074-00-00-8525	\$0	\$0	\$0	\$1,808	N/A
TRANSFER--FICA FUND	074-00-00-8526	\$0	\$0	\$0	\$3,073	N/A
Total TRANSFER:		\$529,166	\$529,434	\$852,260	\$787,372	-7.6%
EMA						

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
COUNTY EMERGENCY EXPENSES	011-22-00-7060	\$1,366	\$2,500	\$2,500	\$2,500	0%
STARCOM	011-22-00-7202	\$1,300	\$1,300	\$1,300	\$1,650	26.9%
Total EMA:		\$2,666	\$3,800	\$3,800	\$4,150	9.2%
MENTAL HEALTH						
PSYCHIATRIST	011-28-00-7106	\$1,000	\$4,000	\$4,500	\$4,500	0%
Total MENTAL HEALTH:		\$1,000	\$4,000	\$4,500	\$4,500	0%
CONTRACTS						
LEGAL SEARCH SUBSCRIPTIONS	011-24-00-7116	\$1,200	\$1,320	\$1,400	\$1,400	0%
Total CONTRACTS:		\$1,200	\$1,320	\$1,400	\$1,400	0%
GRANTS						
BLACKHAWK HILLS R C -- GRANT	011-32-00-8205	\$7,852	\$3,925	\$3,925	\$1,570	-60%
Total GRANTS:		\$7,852	\$3,925	\$3,925	\$1,570	-60%
WASTE MANAGEMENT						
SOLID WASTE -AGENCY COOP	011-32-00-8206	\$7,300	\$7,300	\$7,300	\$7,500	2.7%
Total WASTE MANAGEMENT:		\$7,300	\$7,300	\$7,300	\$7,500	2.7%
VAC						
VETERANS TRANSPORTATION SERVIC	011-32-00-8209	\$0	\$2,500	\$2,500	\$0	-100%
Total VAC:		\$0	\$2,500	\$2,500	\$0	-100%
SOFTWARE						
APPRAISAL SOFTWARE	011-05-00-5027	\$14,375	\$14,375	\$14,375	\$17,265	20.1%
SOFTWARE LEASE	011-07-00-5182	\$89,043	\$76,500	\$73,000	\$86,428	18.4%
SOFTWARE MAINTENANCE FEE	011-17-00-5372	\$5,632	\$3,500	\$3,500	\$9,250	164.3%
SOFTWARE MAINTENANCE	011-25-00-7070	\$3,540	\$5,000	\$5,000	\$10,000	100%
SOFTWARE & HARDWARE UPGRADE	011-25-00-7071	\$5,076	\$6,500	\$6,500	\$10,000	53.8%
DIGITAL EVIDENCE PROGRAM	011-26-00-5183	\$6,624	\$4,000	\$4,000	\$4,000	0%
COMPUTER EQUIP/SOFTWARE EXP	011-27-00-5325	\$3,069	\$3,000	\$4,000	\$10,000	150%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
FINANCIAL SOFTWARE SUPPORT	011-31-00-5431	\$18,088	\$12,000	\$12,000	\$21,660	80.5%
BACKUP SUPPORT	011-31-00-5525	\$2,710	\$6,000	\$5,500	\$5,500	0%
Total SOFTWARE:		\$148,158	\$130,875	\$127,875	\$174,103	36.2%
CO CLERK/ REC						
PERMANENT REGISTRATION	011-09-00-5329	\$15,539	\$6,000	\$13,500	\$9,500	-29.6%
Total CO CLERK/ REC:		\$15,539	\$6,000	\$13,500	\$9,500	-29.6%
Total Expense Objects:		\$7,114,598	\$9,598,121	\$11,162,540	\$10,765,560	-3.6%

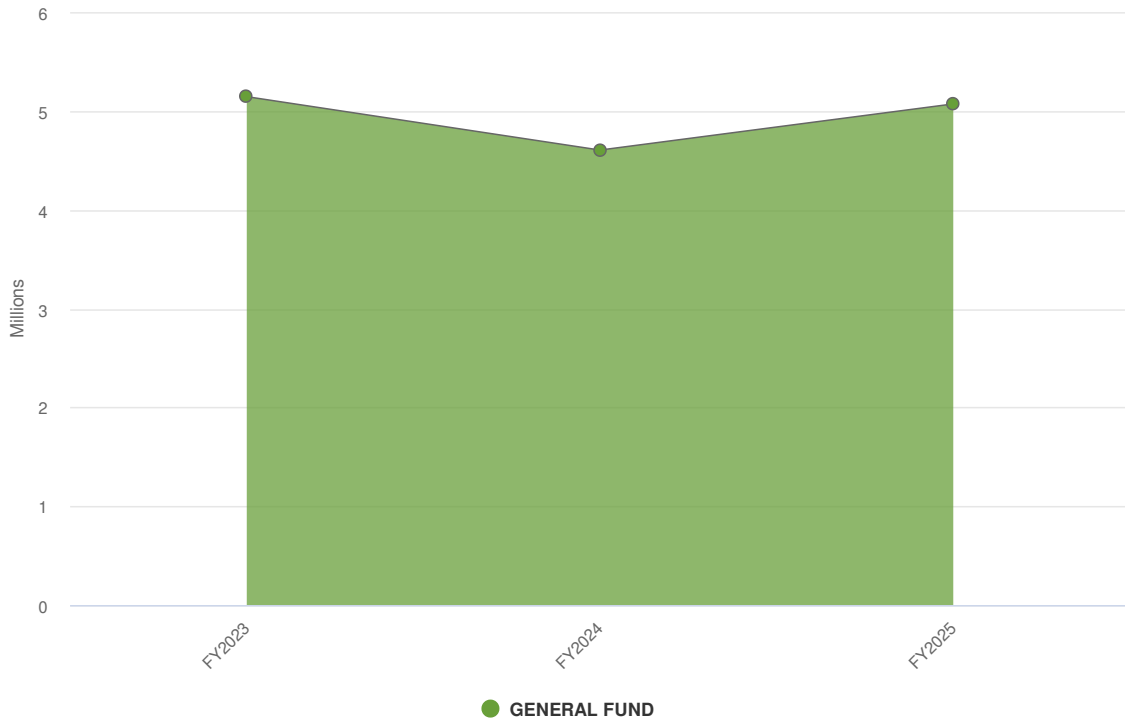
Summary

The County of Carroll is projecting \$5.07M of revenue in FY2025, which represents a 2.8% decrease over the prior year. Budgeted expenditures are projected to increase by 2.2% or \$137.91K to \$6.45M in FY2025.



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
GENERAL FUND						
REAL ESTATE TAX COLLECTION	011-00-00-3001	\$1,143,674	\$1,145,000	\$1,245,000	\$1,362,000	9.4%
MOBILE HOME TAX COLLECTION	011-00-00-3002	\$370	\$700	\$700	\$350	-50%
PERSONAL PROPERTY REPLACEMENT	011-00-00-3003	\$483,203	\$20,000	\$450,000	\$238,618	-47%
FEES-TREASURERS	011-00-00-3005	\$0	\$4,000	\$4,000	\$300	-92.5%
SHERIFF SALARY REIMBURSEMENT	011-00-00-3007	\$75,586	\$77,256	\$80,274	\$106,722	32.9%
STATE-ST ATTY SALARY REIMB	011-00-00-3008	\$132,931	\$126,570	\$130,000	\$145,000	11.5%
STATE-GRANTS IN AID	011-00-00-3009	\$153,050	\$159,639	\$165,000	\$169,950	3%
STATE-PROB SALARY SUBSIDY	011-00-00-3010	\$14,645	\$7,030	\$12,000	\$0	-100%
STATE-SOA SALARY REIMB	011-00-00-3011	\$34,495	\$31,977	\$32,936	\$33,924	3%
STATE-ESDA FUND REIMB	011-00-00-3012	\$20,412	\$25,000	\$15,000	\$20,000	33.3%
STATE-INCOME TAXES	011-00-00-3013	\$961,190	\$800,000	\$870,000	\$870,000	0%

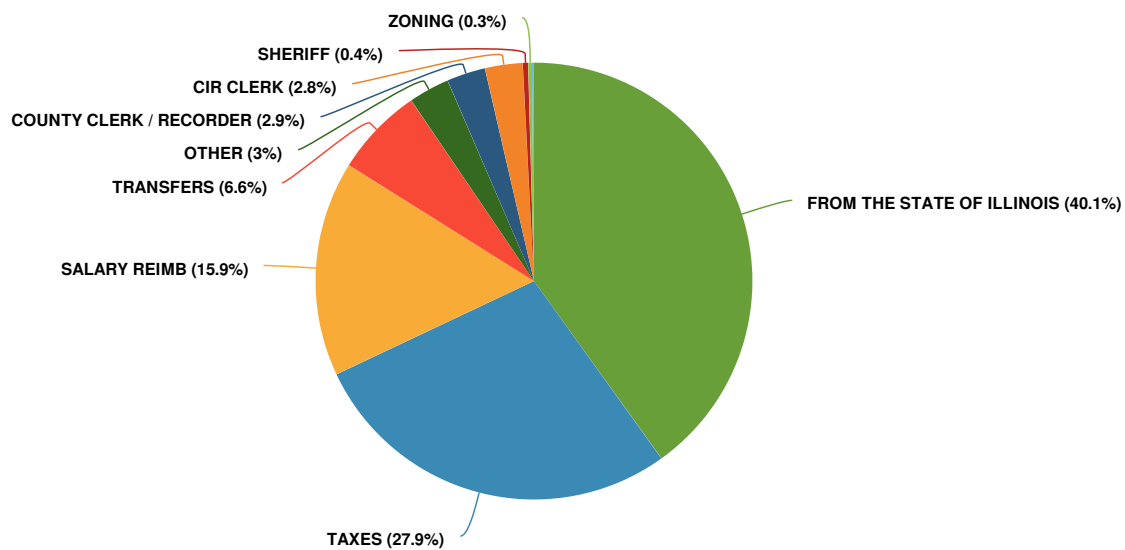
Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
STATE-ELECTION JUDGE REIM	011-00-00-3014	\$6,660	\$5,000	\$5,000	\$5,800	16%
STATES ATTORNEY FEES	011-00-00-3016	\$6,460	\$5,500	\$6,000	\$6,000	0%
FINES - CIRCUIT CLERK	011-00-00-3017	\$45,405	\$50,000	\$45,000	\$40,000	-11.1%
PUBLIC DEFENDER INCOME	011-00-00-3018	\$1,916	\$5,500	\$1,500	\$250	-83.3%
COUNTY 1% SALES TAX	011-00-00-3020	\$299,617	\$180,000	\$270,000	\$290,000	7.4%
COUNTY .25% SALES TAX	011-00-00-3021	\$395,401	\$300,000	\$350,000	\$350,000	0%
INTEREST EARNED	011-00-00-3027	\$143,151	\$4,000	\$90,000	\$98,000	8.9%
ZONING & PERMIT INCOME	011-00-00-3031	\$17,885	\$13,000	\$14,000	\$14,700	5%
JUDICIAL FUND - RESOLUTIONS	011-00-00-3032	\$0	\$300	\$300	\$0	-100%
EMPLOYEES INS REIMBURSEMENTS	011-00-00-3034	\$25,889	\$15,000	\$25,000	\$27,288	9.2%
MISCELLANEOUS INCOME	011-00-00-3036	\$1,532	\$2,500	\$2,000	\$1,000	-50%
DELINQUENT TAXES - PENALTIES	011-00-00-3037	\$45,200	\$50,000	\$50,000	\$49,000	-2%
ILEC - WORK RELEASE INCOME	011-00-00-3040	\$0	\$1,000	\$1,000	\$0	-100%
SOA--NOTARY FEES-INCOME	011-00-00-3042	\$573	\$500	\$500	\$500	0%
CABLE TV FRANCHISE FEES	011-00-00-3043	\$11,357	\$12,000	\$12,000	\$9,500	-20.8%
TRAN FRM 40-5153 5% TREA FEE	011-00-00-3044	\$2,000	\$2,250	\$2,500	\$2,200	-12%
CORPS OF ENGINEERS--CAUSEWAY	011-00-00-3046	\$17,791	\$16,000	\$17,300	\$0	-100%
STATE--LOCAL USE TAX	011-00-00-3052	\$239,764	\$220,000	\$220,000	\$225,000	2.3%
TRAN FRM 37-5412 PUB SAFETY	011-00-00-3058	\$210,000	\$210,000	\$213,000	\$215,000	0.9%
FEES - TRANSFER STATION	011-00-00-3059	\$6,821	\$8,000	\$6,000	\$6,000	0%
FOREIGN SHERIFF FEES	011-00-00-3061	\$306	\$200	\$200	\$25	-87.5%
CIR CL--ARRESTEE'S MEDICAL FEE	011-00-00-3075	\$2,146	\$1,900	\$1,900	\$1,200	-36.8%
TRAN FRM 47/49-5407 C CLK SAL	011-00-00-3078	\$800	\$800	\$800	\$0	-100%
TRAN FRM 41-5203 911 DISP WAG	011-00-00-3080	\$88,131	\$88,926	\$90,775	\$87,500	-3.6%
MINOR HOUSING	011-00-00-3083	\$438	\$150	\$150	\$0	-100%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
CIR CLERK--BLOOD TEST FEE	011-00-00-3089	\$0	\$200	\$200	\$0	-100%
SHERIFF--SS INCENTIVE PAYMENT	011-00-00-3090	\$0	\$300	\$300	\$300	0%
SHERIFF--HIREBACK	011-00-00-3091	\$0	\$100	\$100	\$100	0%
TRAN FRM 41-5377 911 INS REIM	011-00-00-3092	\$15,561	\$15,434	\$21,182	\$19,747	-6.8%
TRANS FRM 041 DIRECTOR OF 911	011-00-00-3097	\$0	\$0	\$48,519	\$0	-100%
TAX SALE INDEMNITY FEES	011-00-00-3100	\$5,000	\$2,000	\$2,000	\$3,500	75%
US FISH/WILDLIFE-REFUGE REV SH	011-00-00-3105	\$3,916	\$3,500	\$3,500	\$3,600	2.9%
INT FROM CIR CLK 11-0100/50	011-00-00-3106	\$1,134	\$1,000	\$1,000	\$0	-100%
LOCAL SHARE CANNABIS USE TAX	011-00-00-3107	\$8,377	\$7,000	\$8,000	\$9,000	12.5%
CIR CLERK--GENERAL FEE-38.675%	011-00-00-3215	\$105	\$1,000	\$100	\$100	0%
CIR CLERK-MISC INCOME	011-00-00-3216	\$21,214	\$17,000	\$20,000	\$20,000	0%
CO CLERK--FEES	011-00-00-3218	\$143,758	\$140,000	\$145,000	\$140,000	-3.4%
SHERIFF--FEES	011-00-00-3219	\$31,721	\$21,000	\$25,000	\$20,000	-20%
CIRCUIT CLERK--FEES	011-00-00-3220	\$81,264	\$75,000	\$80,000	\$80,000	0%
REIMB--PUBLIC DEFENDER SALARY	011-00-00-3240	\$47,856	\$45,000	\$46,000	\$51,580	12.1%
BUSINESS EMPL SKILLS TEAM-RENT	011-00-00-3260	\$1,200	\$1,200	\$1,200	\$1,200	0%
TRAN FROM 34-5216	011-00-00-3300	\$38,594	\$38,594	\$38,594	\$0	-100%
TRAN FRM 23-5143 CLERK SAL	011-00-00-3301	\$14,496	\$24,000	\$5,000	\$0	-100%
TRAN FRM 34-5452 LITIGATION	011-00-00-3306	\$10,000	\$10,000	\$10,000	\$10,000	0%
WEB INC	011-00-00-3317	\$8,000	\$5,000	\$5,000	\$5,000	0%
VIDEO GAMING TAX	011-00-00-3321	\$26,992	\$19,000	\$22,000	\$30,000	36.4%
WORKMAN'S COMP REIMB	011-00-00-3322	\$775	\$1,200	\$800	\$800	0%
TRANS--OTHER INTEREST EARNED	011-00-00-3371	\$450	\$0	\$0	\$0	0%
CIR CLRK--DRUG ADDICTION SERV	011-00-00-3372	\$40	\$200	\$50	\$0	-100%
SHERIFF- E-CITATION FEE	011-00-00-3373	\$4,443	\$8,000	\$0	\$0	0%

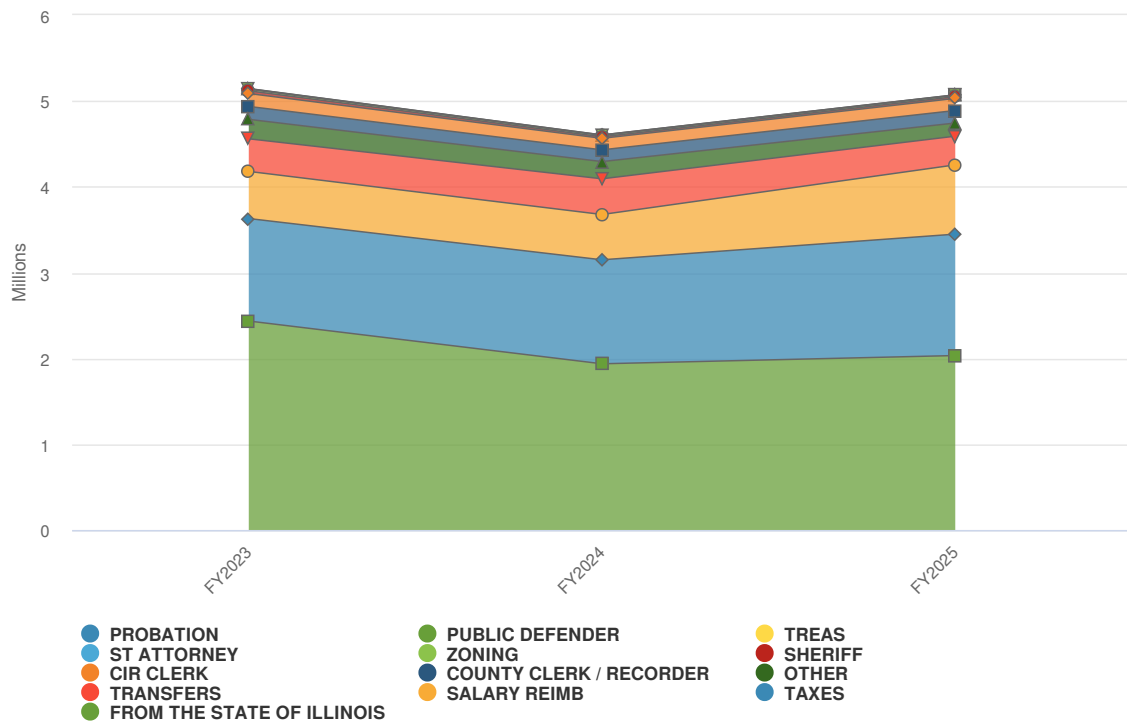
Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
SRO REIMB FROM EASTLAND SCHOOL	011-00-00-3374	\$90,641	\$70,000	\$301,436	\$300,000	-0.5%
Total GENERAL FUND:		\$5,144,338	\$4,095,426	\$5,214,816	\$5,070,754	-2.8%

Revenues by Source

Projected 2025 Revenues by Source

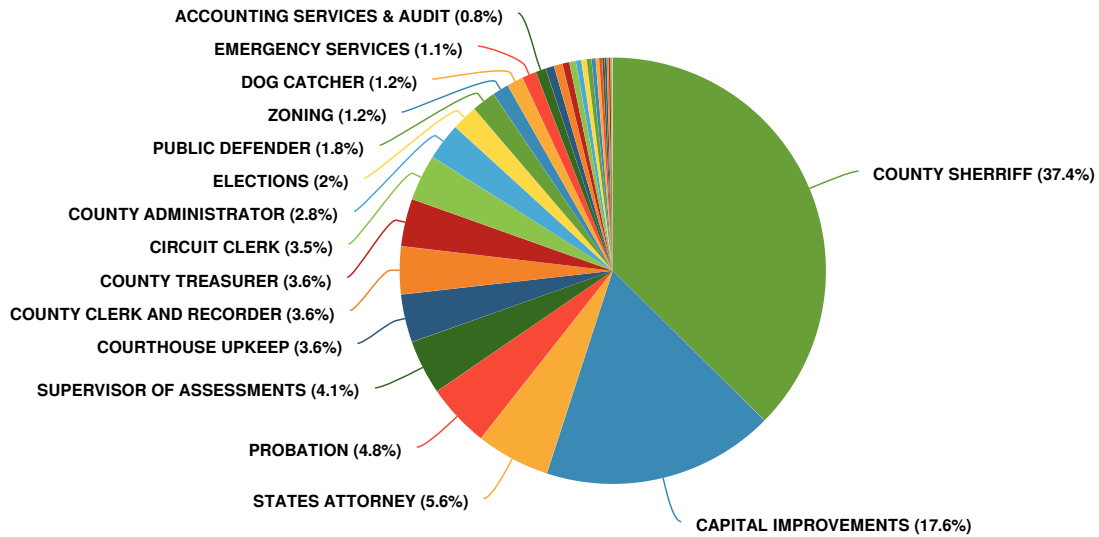


Budgeted and Historical 2025 Revenues by Source

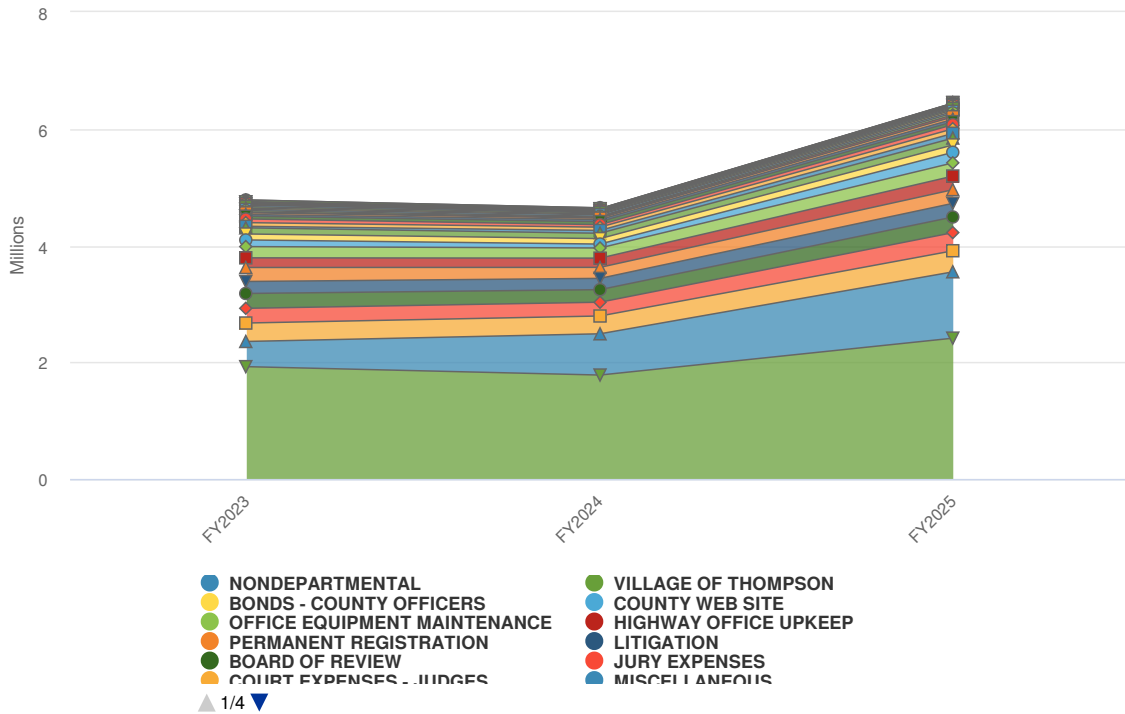


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
BANK SERVICE CHARGE	011-00-00-5040	\$294	\$0	\$0	\$0	0%
JANITORS' SALARIES	011-01-00-5002	\$38,936	\$35,662	\$39,822	\$41,027	3%
REPAIRS & MAINTENANCE	011-01-00-5003	\$36,431	\$43,000	\$43,000	\$43,000	0%
UTILITIES--ELECTRICITY & WATER	011-01-00-5004	\$47,356	\$53,000	\$52,000	\$51,000	-1.9%
UTILITIES--TELEPHONE	011-01-00-5005	\$29,739	\$32,000	\$33,000	\$33,000	0%
UTILITIES--GAS	011-01-00-5006	\$8,274	\$15,000	\$12,800	\$10,000	-21.9%
HAVC MAINTENANCE CONTRACT	011-01-00-5026	\$11,604	\$24,000	\$25,000	\$23,000	-8%
COURTHOUSE IMPROVMT-TUCK POINT	011-01-00-5436	\$23,271	\$26,000	\$35,000	\$0	-100%
PART-TIME JANITOR	011-01-00-5437	\$12,795	\$16,685	\$18,540	\$20,000	7.9%
JANITOR OVERTIME	011-01-00-5438	\$0	\$700	\$700	\$700	0%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
COURTHOUSE iFIBER LEASE	011-01-00-5459	-\$4,200	\$8,200	\$7,000	\$10,000	42.9%
iFIBER LEASE	011-01-00-5460	\$1,360	\$1,400	\$1,400	\$3,000	114.3%
LIFE INSURANCE	011-01-00-6020	\$0	\$75	\$75	\$75	0%
RENTALS & LEASE	011-02-00-5319	\$2,849	\$9,000	\$9,000	\$9,000	0%
PRINTING, SUPPLIES & POSTAGE	011-02-00-5323	\$8,491	\$8,000	\$8,000	\$9,000	12.5%
DEVNET LEASE	011-02-00-5451	\$18,382	\$24,510	\$24,510	\$24,510	0%
OFFICE EQUIPMENT MAINTENANCE	011-03-00-5025	\$7,963	\$6,000	\$7,330	\$8,000	9.1%
EQUIPMENT	011-04-00-5045	\$0	\$1,000	\$1,000	\$0	-100%
PER DIEM ALLOWANCE	011-04-00-5320	\$16,745	\$14,000	\$15,000	\$25,000	66.7%
TRAVEL, DUES & SUPPLIES	011-04-00-5422	-\$2,434	\$5,000	\$5,000	\$9,000	80%
CLERKHIRE--SALARIES	011-05-00-5009	\$95,659	\$87,560	\$91,649	\$94,398	3%
DUES	011-05-00-5010	\$325	\$325	\$325	\$325	0%
TRAVEL	011-05-00-5012	\$3,706	\$7,500	\$7,500	\$7,500	0%
EDUCATION	011-05-00-5014	\$3,100	\$2,000	\$2,000	\$2,000	0%
INDUSTRIAL APPRAISAL CONTRACT	011-05-00-5017	\$0	\$1,000	\$1,000	\$1,500	50%
FARMLAND ADVISORY COM	011-05-00-5018	\$183	\$250	\$250	\$250	0%
APPRAISAL SOFTWARE	011-05-00-5027	\$14,375	\$14,375	\$14,375	\$17,265	20.1%
CAPITAL PUR-ASSESSOR/GIS WEB	011-05-00-5028	\$1,444	\$1,500	\$1,500	\$1,500	0%
CAR PURCHASE & MAINTENANCE	011-05-00-5179	\$7,000	\$3,000	\$0	\$0	0%
IT MANAGE SERVICES	011-05-00-5253	\$0	\$968	\$1,200	\$1,200	0%
SALARY - SUPER OF ASSESSMENTS	011-05-00-5310	\$72,502	\$68,992	\$74,151	\$76,376	3%
PART-TIME WAGES-SUMMER INTERN	011-05-00-5314	\$0	\$3,000	\$3,000	\$3,000	0%
CLERKHIRE - OVERTIME PAY	011-05-00-5321	\$7,367	\$4,000	\$4,000	\$4,000	0%
PRINTING SUPPLIES & OTHERS	011-05-00-5323	\$17,018	\$18,000	\$18,000	\$20,000	11.1%
LIFE INSURANCE	011-05-00-6020	\$319	\$300	\$300	\$300	0%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
HEALTH/LIFE INSURANCE	011-05-00-6027	\$31,335	\$30,867	\$31,972	\$37,712	18%
TRAVEL	011-06-00-5012	\$0	\$500	\$500	\$500	0%
EDUCATION	011-06-00-5014	\$0	\$300	\$300	\$300	0%
SALARY BRD OF REVIEW OFFICIALS	011-06-00-5311	\$9,000	\$9,000	\$9,500	\$9,500	0%
PRINTING, SUPPLIES & POSTAGE	011-06-00-5323	\$29	\$1,300	\$1,300	\$1,500	15.4%
JUDGES, BALLOTS & SUPPLIES	011-07-00-5019	-\$15,293	\$25,000	\$38,000	\$17,000	-55.3%
CLERK'S OFFICE OVERTIME	011-07-00-5020	\$1,537	\$4,000	\$4,000	\$2,000	-50%
HELP AMERICA VOTE ACT	011-07-00-5022	\$5,990	\$6,000	\$6,500	\$3,225	-50.4%
ELECTION PUBLICATIONS	011-07-00-5024	\$12,138	\$15,000	\$11,000	\$8,000	-27.3%
CONTRACT- TEXT MY GOV	011-07-00-5036	\$0	\$0	\$4,000	\$4,000	0%
SOFTWARE LEASE	011-07-00-5182	\$89,043	\$76,500	\$73,000	\$86,428	18.4%
PRINTING, SUPPLIES & POSTAGE	011-07-00-5323	\$8,779	\$4,500	\$10,000	\$5,500	-45%
BONDS FOR COUNTY OFFICERS	011-08-00-5328	\$732	\$1,200	\$1,200	\$1,000	-16.7%
PERMANENT REGISTRATION	011-09-00-5329	\$15,539	\$6,000	\$13,500	\$9,500	-29.6%
ACCOUNTING SERVICE & AUDIT	011-10-00-5023	\$46,740	\$47,000	\$48,035	\$50,000	4.1%
REIMBURSEABLE INS-SEE #11-3034	011-11-00-6049	\$21,574	\$20,000	\$25,000	\$26,000	4%
CLERKHIRE SALARIES-TREASURER	011-12-00-5009	\$60,027	\$60,501	\$90,307	\$92,492	2.4%
DUES	011-12-00-5010	\$150	\$150	\$150	\$150	0%
TRAVEL	011-12-00-5012	\$314	\$500	\$300	\$300	0%
EDUCATION	011-12-00-5014	\$386	\$300	\$120	\$120	0%
IT MANAGE SERVICES	011-12-00-5253	\$0	\$2,000	\$2,000	\$2,000	0%
PART-TIME WAGES	011-12-00-5314	\$923	\$5,000	\$2,000	\$1,000	-50%
PRINTING & SUPPLIES	011-12-00-5323	\$25,840	\$22,000	\$22,000	\$24,000	9.1%
SALARY - TREASURER	011-12-00-6002	\$69,502	\$68,991	\$71,061	\$73,193	3%
LIFE INSURANCE	011-12-00-6020	\$88	\$240	\$240	\$240	0%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
HEALTH/LIFE INSURANCE	011-12-00-6027	\$8,298	\$24,462	\$31,972	\$39,560	23.7%
CLERKHIRE SALARIES--CO CLERK	011-13-00-5009	\$127,183	\$118,509	\$109,083	\$112,364	3%
DUES	011-13-00-5010	\$0	\$0	\$0	\$550	N/A
IT MANAGE SERVICES	011-13-00-5253	\$0	\$2,000	\$2,600	\$3,000	15.4%
PART-TIME WAGES	011-13-00-5314	\$384	\$8,000	\$0	\$0	0%
PRINTING & SUPPLIES	011-13-00-5323	\$8,307	\$8,000	\$8,000	\$8,500	6.3%
LIFE INSURANCE	011-13-00-6020	\$200	\$207	\$300	\$400	33.3%
HEALTH/LIFE INSURANCE	011-13-00-6027	\$33,166	\$34,726	\$31,972	\$35,864	12.2%
SALARY - COUNTY CLERK	011-13-00-6074	\$70,501	\$69,991	\$71,061	\$73,193	3%
LITIGATION EXPENSE	011-16-00-6034	\$0	\$10,000	\$10,000	\$10,000	0%
DUES-ZONING	011-17-00-5010	\$50	\$100	\$100	\$100	0%
TRAINING--ZONING	011-17-00-5011	\$0	\$200	\$1,000	\$1,000	0%
TRAVEL-ZONING	011-17-00-5012	\$325	\$1,000	\$2,000	\$3,000	50%
PRINTING & SUPPLIES	011-17-00-5323	\$4,107	\$3,000	\$3,000	\$3,000	0%
SOFTWARE MAINTENANCE FEE	011-17-00-5372	\$5,632	\$3,500	\$3,500	\$9,250	164.3%
LIFE INSURANCE	011-17-00-6020	\$7	\$0	\$0	\$80	N/A
HEALTH/LIFE INSURANCE	011-17-00-6027	\$642	\$0	\$7,993	\$9,890	23.7%
BOARD OF APPEALS	011-17-00-6035	\$750	\$2,000	\$2,000	\$2,000	0%
NOXIOUS WEED ADMINISTRATION	011-17-00-6041	\$290	\$500	\$500	\$500	0%
PUBLICATIONS	011-17-00-6042	\$642	\$1,200	\$1,200	\$1,200	0%
SALARY - ZONING	011-17-00-6075	\$14,256	\$0	\$48,925	\$50,393	3%
DUES	011-18-00-5010	\$0	\$300	\$300	\$400	33.3%
TRAVEL	011-18-00-5012	\$646	\$900	\$900	\$900	0%
PRINTING & SUPPLIES	011-18-00-5323	\$0	\$500	\$500	\$500	0%
SALARY - DEPUTY CORONER	011-18-00-6003	\$3,750	\$4,500	\$5,500	\$3,600	-34.5%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
CORONER TRAINING CLASSES	011-18-00-6013	\$0	\$600	\$600	\$600	0%
AUTOPSIES	011-18-00-6038	\$4,144	\$7,000	\$7,000	\$7,000	0%
SALARY - CORONER	011-18-00-6058	\$20,366	\$20,215	\$20,822	\$28,447	36.6%
COURT REPORTER	011-18-00-6069	\$0	\$400	\$400	\$400	0%
EDUCATION	011-19-00-5014	\$0	\$1,200	\$1,200	\$1,200	0%
IT MANAGE SERVICES	011-19-00-5253	\$0	\$228	\$500	\$500	0%
PRINTING & SUPPLIES	011-19-00-5323	\$2,259	\$2,500	\$3,000	\$3,000	0%
LIFE INSURANCE	011-19-00-6020	\$73	\$75	\$75	\$75	0%
HEALTH/LIFE INSURANCE	011-19-00-6027	\$7,037	\$7,717	\$7,993	\$9,890	23.7%
AUTO TELEPHONE & SUPPLIES	011-19-00-6039	\$6,367	\$6,500	\$8,500	\$8,500	0%
SALARY - DOG CATCHER	011-19-00-6059	\$39,353	\$39,944	\$42,275	\$42,275	0%
SALARY PART-TIME	011-19-00-6061	\$7,074	\$7,500	\$8,000	\$12,000	50%
OVERTIME FULL-TIME EMPLOYEE	011-19-00-6062	\$0	\$1,100	\$0	\$0	0%
PETTY CASH SMALL ITEMS	011-19-00-6072	\$241	\$400	\$400	\$400	0%
UNIFORMS	011-19-00-6078	\$0	\$400	\$400	\$400	0%
CELL PHONE	011-19-00-7055	\$217	\$625	\$625	\$965	54.4%
DUES	011-20-00-5010	\$3,429	\$3,200	\$4,000	\$4,500	12.5%
TRAVEL	011-20-00-5012	\$746	\$500	\$1,500	\$1,500	0%
IT MANAGE SERVICES	011-20-00-5253	\$0	\$3,000	\$3,500	\$3,500	0%
OFFICE SUPPLIES	011-20-00-5323	\$12,312	\$15,000	\$15,000	\$15,000	0%
SALARY - CHIEF DEPUTY	011-20-00-6005	\$76,544	\$69,033	\$78,314	\$88,270	12.7%
SALARY- 911 DIRECTOR	011-20-00-6006	\$15,931	\$0	\$71,104	\$73,237	3%
911 DIRECTOR EXPENSES	011-20-00-6010	\$0	\$0	\$3,000	\$1,000	-66.7%
911 DIRECTOR PHONE REIMB	011-20-00-6011	\$0	\$0	\$540	\$540	0%
LIFE INSURANCE	011-20-00-6020	\$1,450	\$1,700	\$2,100	\$2,100	0%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
HEALTH/LIFE INSURANCE	011-20-00-6027	\$139,501	\$162,054	\$247,784	\$187,912	-24.2%
WEAPONS & AMMO	011-20-00-6037	\$1,803	\$3,500	\$4,000	\$4,000	0%
SQUAD CAR MAINTENANCE	011-20-00-6044	\$20,295	\$20,000	\$20,000	\$22,000	10%
UNIFORMS	011-20-00-6046	\$20,783	\$16,000	\$18,500	\$25,000	35.1%
RADIO CONTRACT & REPAIRS	011-20-00-6047	\$10,794	\$8,500	\$15,000	\$15,000	0%
TRAINING FEES	011-20-00-6048	\$17,384	\$13,000	\$13,000	\$13,000	0%
SHERIFF--FUEL	011-20-00-6051	\$44,729	\$50,000	\$54,000	\$54,000	0%
EXTRADITION EXPENSE	011-20-00-6052	\$0	\$500	\$500	\$500	0%
DEPUTIES & JAILERS-HOLIDAY PAY	011-20-00-6053	\$31,872	\$27,000	\$36,000	\$37,080	3%
DISPATCH--HOLIDAY PAY	011-20-00-6054	\$20,065	\$22,000	\$24,000	\$24,720	3%
SALARY - SHERIFF	011-20-00-6060	\$117,521	\$116,950	\$122,330	\$128,079	4.7%
DEPUTIES-- FOP	011-20-00-6064	\$436,096	\$370,653	\$599,363	\$590,000	-1.6%
DEPUTIES-- FOP OVERTIME	011-20-00-6065	\$66,690	\$40,000	\$60,000	\$60,000	0%
SALARY - OTHER	011-20-00-6066	\$21,841	\$17,968	\$20,060	\$20,662	3%
SALARY - OTHER PART-TIME	011-20-00-6067	\$30,220	\$29,000	\$24,000	\$24,000	0%
DIETING OF PRISONERS	011-20-00-6073	\$62,120	\$62,000	\$55,000	\$58,000	5.5%
SALARY - COURT SECURITY 40%	011-20-00-6076	\$39,762	\$36,000	\$41,000	\$42,230	3%
PRISONER HOUSING-OUT OF CTY	011-20-00-6077	\$0	\$7,000	\$5,000	\$4,000	-20%
JAILERS--FOP SALARIES	011-20-00-6079	\$266,913	\$265,740	\$377,522	\$388,848	3%
DISPATCH--FOP SALARIES	011-20-00-6080	\$385,899	\$381,521	\$407,843	\$420,078	3%
JAILERS--FOP OVERTIME	011-20-00-6081	\$15,644	\$20,000	\$20,000	\$20,000	0%
DISPATCH--FOP OVERTIME	011-20-00-6082	\$29,518	\$43,000	\$37,000	\$35,000	-5.4%
INVESTIGATOR ON CALL	011-20-00-6083	\$1,310	\$1,300	\$1,300	\$1,300	0%
PRISONER DENTAL	011-20-00-6084	\$1,306	\$1,200	\$1,500	\$1,500	0%
PRISONER MEDICAL	011-20-00-6085	\$6,243	\$14,000	\$13,000	\$12,000	-7.7%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
PRISONER PRESCRIPTION	011-20-00-6086	\$4,448	\$3,500	\$3,500	\$4,000	14.3%
PRISONER GENERAL CARE	011-20-00-6087	\$7,070	\$8,000	\$7,000	\$7,000	0%
PART-TIME DISPATCHERS	011-20-00-6088	\$7,730	\$13,000	\$10,000	\$9,000	-10%
K-9 WAGES	011-20-00-6252	\$3,134	\$3,800	\$3,465	\$3,569	3%
K-9 MAINTENANCE	011-20-00-6253	\$0	\$2,000	\$2,000	\$2,000	0%
K-9 OVERTIME WAGES	011-20-00-6254	\$0	\$1,000	\$1,000	\$1,000	0%
CELL PHONES	011-20-00-7055	\$2,925	\$6,000	\$7,500	\$7,500	0%
THOMSON-POLICING CAUSEWAY	011-21-00-7049	\$30,876	\$15,220	\$15,700	\$0	-100%
DUES	011-22-00-5010	\$100	\$400	\$400	\$400	0%
TRAVEL	011-22-00-5012	\$2,036	\$500	\$500	\$750	50%
PT & TRAINING	011-22-00-5198	\$2,314	\$2,500	\$2,500	\$2,500	0%
PART-TIME WAGES	011-22-00-5314	\$2,538	\$3,000	\$3,000	\$3,000	0%
PRINTING & SUPPLIES	011-22-00-5323	\$825	\$2,000	\$2,000	\$2,500	25%
SALARY - EMERGENCY SERVICES	011-22-00-7002	\$22,787	\$21,130	\$23,309	\$24,008	3%
NEW EQUIPMENT & MAINTENANCE	011-22-00-7051	\$2,613	\$3,000	\$3,000	\$4,500	50%
MISC MEETING EXPENSE	011-22-00-7052	\$1,345	\$500	\$500	\$500	0%
CELL PHONE	011-22-00-7055	\$2,627	\$2,700	\$2,700	\$3,000	11.1%
COUNTY EMERGENCY EXPENSES	011-22-00-7060	\$1,366	\$2,500	\$2,500	\$2,500	0%
SECRETARY SALARY--1/2 TIME	011-22-00-7084	\$19,605	\$17,965	\$20,060	\$20,662	3%
VEHICLE AND MAINTENANCE	011-22-00-7201	\$3,600	\$3,600	\$3,600	\$4,500	25%
STARCOM	011-22-00-7202	\$1,300	\$1,300	\$1,300	\$1,650	26.9%
PRINTING, SUPPLIES & POSTAGE	011-23-00-5323	\$1,369	\$2,500	\$2,500	\$2,500	0%
JUROR'S EXPENSES	011-23-00-7088	\$12,521	\$10,000	\$12,000	\$12,000	0%
SUPPLIES	011-24-00-5323	\$0	\$0	\$500	\$500	0%
SALARY - PUBLIC DEFENDER	011-24-00-7080	\$73,823	\$71,792	\$75,491	\$77,756	3%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
DEFENDING ATTORNEY-SALARY	011-24-00-7104	\$30,156	\$37,500	\$38,000	\$38,000	0%
LEGAL SEARCH SUBSCRIPTIONS	011-24-00-7116	\$1,200	\$1,320	\$1,400	\$1,400	0%
ADMINISTRATIVE ASST SALARY	011-25-00-5009	\$24,315	\$28,679	\$30,272	\$31,180	3%
IT MANAGE SERVICES	011-25-00-5253	\$0	\$1,142	\$1,500	\$0	-100%
PRINTING & SUPPLIES	011-25-00-5323	\$1,138	\$3,500	\$3,500	\$5,000	42.9%
LIFE INSURANCE	011-25-00-6020	\$293	\$295	\$295	\$295	0%
HEALTH/LIFE INSURANCE	011-25-00-6027	\$21,133	\$23,151	\$23,979	\$29,670	23.7%
TRAVEL REIMBURSEMENT	011-25-00-7011	\$1,657	\$5,000	\$5,000	\$5,000	0%
SALARY: ADULT OFFICER WRK REL	011-25-00-7059	\$43,975	\$43,645	\$44,954	\$46,303	3%
SALARY: ADULT OFFICER	011-25-00-7065	\$44,630	\$44,290	\$45,619	\$46,988	3%
SOFTWARE MAINTENANCE	011-25-00-7070	\$3,540	\$5,000	\$5,000	\$10,000	100%
SOFTWARE & HARDWARE UPGRADE	011-25-00-7071	\$5,076	\$6,500	\$6,500	\$10,000	53.8%
PERSONAL SAFETY	011-25-00-7072	\$121	\$200	\$500	\$500	0%
CHIEF JUDGE	011-25-00-7073	\$700	\$1,000	\$1,000	\$700	-30%
CELL PHONES	011-25-00-7078	\$257	\$1,000	\$1,000	\$1,000	0%
SALARY- CHIEF MANAGING OFFICER	011-25-00-7081	\$85,776	\$85,137	\$87,691	\$91,199	4%
PERFORMANCE BONUS	011-25-00-7096	\$6,000	\$2,000	\$3,000	\$3,250	8.3%
JUVENILE DETENTION	011-25-00-7099	\$13,260	\$30,000	\$30,000	\$30,000	0%
CLERKHIRE SALARIES-ST ATTY	011-26-00-5009	\$35,877	\$33,143	\$37,227	\$38,344	3%
DUES	011-26-00-5010	\$1,882	\$1,400	\$1,500	\$1,500	0%
TRAVEL	011-26-00-5012	\$469	\$900	\$1,000	\$1,000	0%
EDUCATION	011-26-00-5014	\$1,185	\$2,000	\$2,200	\$2,200	0%
DIGITAL EVIDENCE PROGRAM	011-26-00-5183	\$6,624	\$4,000	\$4,000	\$4,000	0%
IT MANAGE SERVICES	011-26-00-5253	\$0	\$793	\$982	\$0	-100%
PRINTING & SUPPLIES	011-26-00-5323	\$8,260	\$10,000	\$10,000	\$10,000	0%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
OTHER EXPENDITURES	011-26-00-5341	\$731	\$1,500	\$1,000	\$1,000	0%
TRANSFER TO VCVA FD	011-26-00-5428	\$0	\$0	\$20,350	\$20,961	3%
LIFE INSURANCE	011-26-00-6020	\$239	\$200	\$200	\$200	0%
HEALTH/LIFE INSURANCE	011-26-00-6027	\$23,036	\$23,151	\$23,979	\$19,780	-17.5%
APPELLATE PROSECUTOR	011-26-00-7064	\$15,000	\$8,000	\$8,000	\$10,000	25%
INVESTIGATION EXPENSE	011-26-00-7068	\$1,653	\$2,000	\$2,000	\$2,000	0%
SALARY - STATE'S ATTORNEY	011-26-00-7082	\$150,158	\$146,188	\$152,912	\$160,100	4.7%
ASST STATE'S ATTORNEY SALARY	011-26-00-7090	\$71,095	\$67,600	\$72,718	\$80,000	10%
SPEC ASST ST ATTY SALARY	011-26-00-9205	\$0	\$0	\$0	\$10,000	N/A
CLERKHIRE SALARIES-CIR CLERK	011-27-00-5009	\$94,270	\$85,140	\$96,448	\$99,341	3%
DUES	011-27-00-5010	\$375	\$500	\$500	\$600	20%
TRAVEL	011-27-00-5012	\$1,327	\$2,000	\$2,000	\$2,000	0%
EDUCATION	011-27-00-5014	\$769	\$1,000	\$1,000	\$1,000	0%
IT MANAGE SERVICES	011-27-00-5253	\$0	\$1,785	\$2,300	\$2,300	0%
PRINTING & SUPPLIES	011-27-00-5323	\$6,657	\$11,000	\$11,000	\$11,000	0%
COMPUTER EQUIP/SOFTWARE EXP	011-27-00-5325	\$3,069	\$3,000	\$4,000	\$10,000	150%
POSTAGE	011-27-00-5327	\$1,365	\$3,000	\$3,000	\$3,000	0%
CLERKHIRE SAL ENHANCEMENT	011-27-00-5430	\$0	\$0	\$712	\$0	-100%
LIFE INSURANCE	011-27-00-6020	\$80	\$150	\$150	\$150	0%
HEALTH/LIFE INSURANCE	011-27-00-6027	\$14,990	\$15,434	\$15,986	\$17,932	12.2%
STRAIGHT OVERTIME--1.0	011-27-00-6063	-\$4	\$2,000	\$3,000	\$3,000	0%
SALARY - CIRCUIT CLERK	011-27-00-7083	\$69,502	\$68,991	\$71,061	\$76,376	7.5%
IT MANAGE SERVICES	011-28-00-5253	\$0	\$793	\$1,000	\$1,000	0%
PRINTING & SUPPLIES-BOOKS/PER	011-28-00-5323	\$5,231	\$5,000	\$5,500	\$6,250	13.6%
OTHER EXPENDITURES	011-28-00-5341	\$1,650	\$2,000	\$2,000	\$2,500	25%

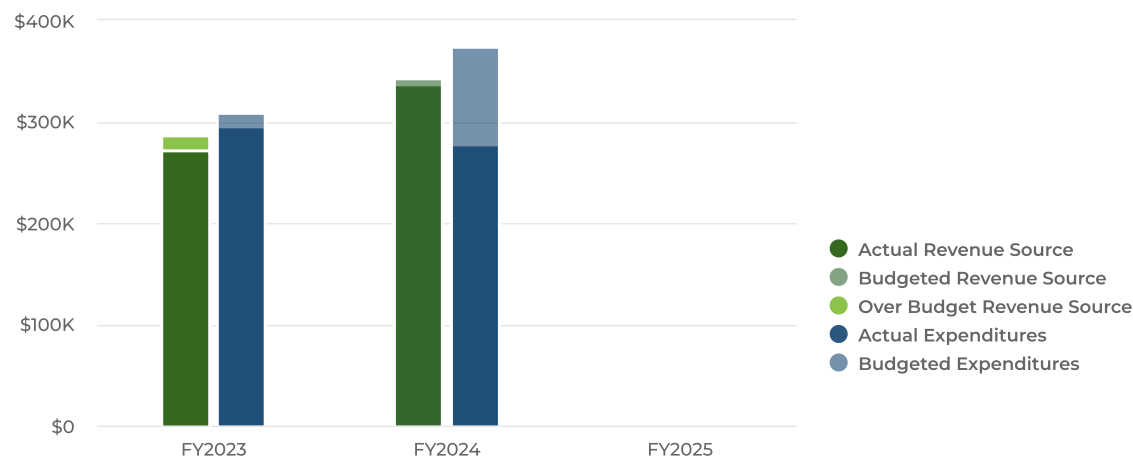
Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
DUES--JUDGE	011-28-00-5424	\$225	\$225	\$225	\$225	0%
DUES--ASSOCIATE JUDGE	011-28-00-5425	\$225	\$225	\$225	\$225	0%
REIMB TO STATE - JUDGE SALARY	011-28-00-7095	\$715	\$800	\$800	\$800	0%
CHIEF JUDGE FUND	011-28-00-7105	\$900	\$900	\$900	\$900	0%
PSYCHIATRIST	011-28-00-7106	\$1,000	\$4,000	\$4,500	\$4,500	0%
SHARED COSTS - JO DAVIES & STE	011-29-00-7102	\$22,123	\$20,437	\$20,755	\$20,280	-2.3%
SHARED RENT - JO DAVIES & STE	011-29-00-7103	\$2,843	\$243	\$2,887	\$2,821	-2.3%
DUES	011-30-00-5010	\$0	\$600	\$600	\$225	-62.5%
TRAVEL	011-30-00-5012	\$127	\$800	\$800	\$1,500	87.5%
EDUCATION	011-30-00-5014	\$0	\$900	\$900	\$1,000	11.1%
IT MANAGE SERVICES	011-30-00-5253	\$0	\$198	\$300	\$64,180	21,293.3%
PRINTING, SUPPLIES & POSTAGE	011-30-00-5323	\$959	\$700	\$700	\$750	7.1%
LIFE INSURANCE	011-30-00-6020	\$80	\$80	\$80	\$0	-100%
HEALTH/LIFE INSURANCE	011-30-00-6027	\$7,679	\$7,717	\$7,993	\$0	-100%
SALARY - COUNTY ADMINISTRATOR	011-30-00-8002	\$105,179	\$101,429	\$107,562	\$113,300	5.3%
FINANCIAL SOFTWARE SUPPORT	011-31-00-5431	\$18,088	\$12,000	\$12,000	\$21,660	80.5%
BACKUP SUPPORT	011-31-00-5525	\$2,710	\$6,000	\$5,500	\$5,500	0%
NWILED MEMBERSHIP	011-32-00-5032	\$1,000	\$0	\$1,000	\$1,000	0%
BLACKHAWK HILLS R C - Dues	011-32-00-8204	\$1,000	\$500	\$500	\$0	-100%
BLACKHAWK HILLS R C -- GRANT	011-32-00-8205	\$7,852	\$3,925	\$3,925	\$1,570	-60%
SOLID WASTE -AGENCY COOP	011-32-00-8206	\$7,300	\$7,300	\$7,300	\$7,500	2.7%
VETERANS TRANSPORTATION SERVIC	011-32-00-8209	\$0	\$2,500	\$2,500	\$0	-100%
SOIL & WATER CONSERVATION	011-32-00-8211	\$8,500	\$8,500	\$9,000	\$10,000	11.1%
SCALES MAINTENANCE	011-32-00-8231	\$200	\$1,500	\$1,500	\$0	-100%
SALES TAX REBATE	011-32-00-8543	\$0	\$1,000	\$1,000	\$1,000	0%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
REPAIRS MAINTENANCE	011-35-00-5003	\$0	\$0	\$2,000	\$2,000	0%
UTILITIES--ELECTRICITYWATER	011-35-00-5004	\$334	\$0	\$3,100	\$3,270	5.5%
UTILITIES--GAS	011-35-00-5006	\$749	\$0	\$3,200	\$2,700	-15.6%
iFIBER LEASE	011-35-00-5460	\$0	\$0	\$1,200	\$910	-24.2%
COUNTY WEB SITE	011-36-00-8529	\$0	\$2,000	\$2,000	\$2,000	0%
CAPITAL PROJECTS	011-37-00-5144	\$0	\$300,000	\$400,000	\$437,000	9.3%
ANIMAL CONTROL PROJECTS	011-37-00-5152	\$0	\$0	\$20,000	\$0	-100%
TRANSFER TO FUND 085	011-37-00-5427	\$400,000	\$400,000	\$700,000	\$700,000	0%
TRANSFER TO VCVA FD	011-37-00-5428	\$6,677	\$6,679	\$0	\$0	0%
TRANSFER TO TASK FORCE FUND	011-37-00-5429	\$3,017	\$3,017	\$0	\$0	0%
OFFICE IMPROVEMENTS	011-37-00-5524	\$8,041	\$9,000	\$0	\$0	0%
TRAN TO 44-3329 REIMB FROM GEN	011-37-00-8520	\$14,000	\$14,000	\$0	\$0	0%
HEALTH INSURANCE EXCISE TAX	011-39-00-6024	-\$139	\$122	\$122	\$140	14.8%
HEALTH INS ADMINISTRATIVE FEES	011-39-00-6025	\$3,496	\$4,000	\$4,200	\$4,200	0%
HEALTH INS SELF INS COSTS	011-39-00-6026	\$20,071	\$24,000	\$27,000	\$27,000	0%
Total Expenditures:		\$4,780,837	\$5,119,400	\$6,313,602	\$6,451,508	2.2%

019 - FICA (Social Security)

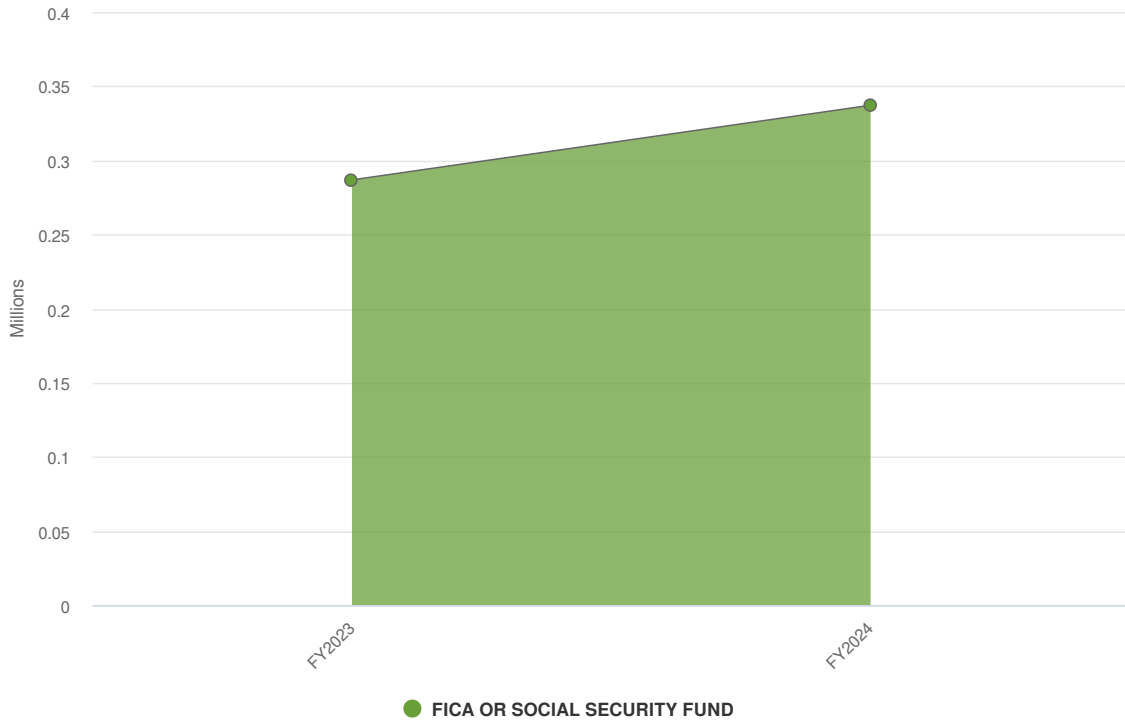
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$374.35K to \$0 in FY2025.



Revenue by Fund

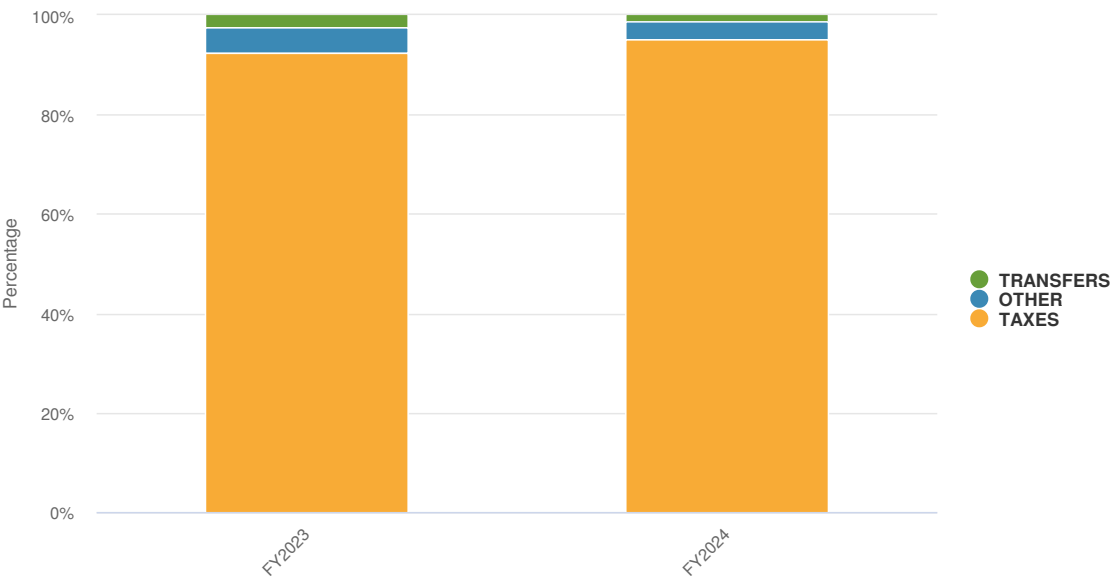
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
FICA OR SOCIAL SECURITY FUND						
REAL ESTATE TAX COLLECTION	019-00-00-3001	\$264,703	\$265,000	\$330,000	\$340,000	-100%
MOBILE HOME TAX COLLECTION	019-00-00-3002	\$86	\$150	\$150	\$150	-100%
INTEREST EARNED	019-00-00-3027	\$14,705	\$1,000	\$7,000	\$12,440	-100%
TRAN FRM 41-5210 911--REIMB	019-00-00-3200	\$6,740	\$6,803	\$6,944	\$4,500	-100%
TRAN FRM 47/ 49-5414	019-00-00-3204	\$560	\$61	\$61	\$61	-100%
Total FICA OR SOCIAL SECURITY FUND:		\$286,793	\$273,014	\$344,155	\$357,151	-100%

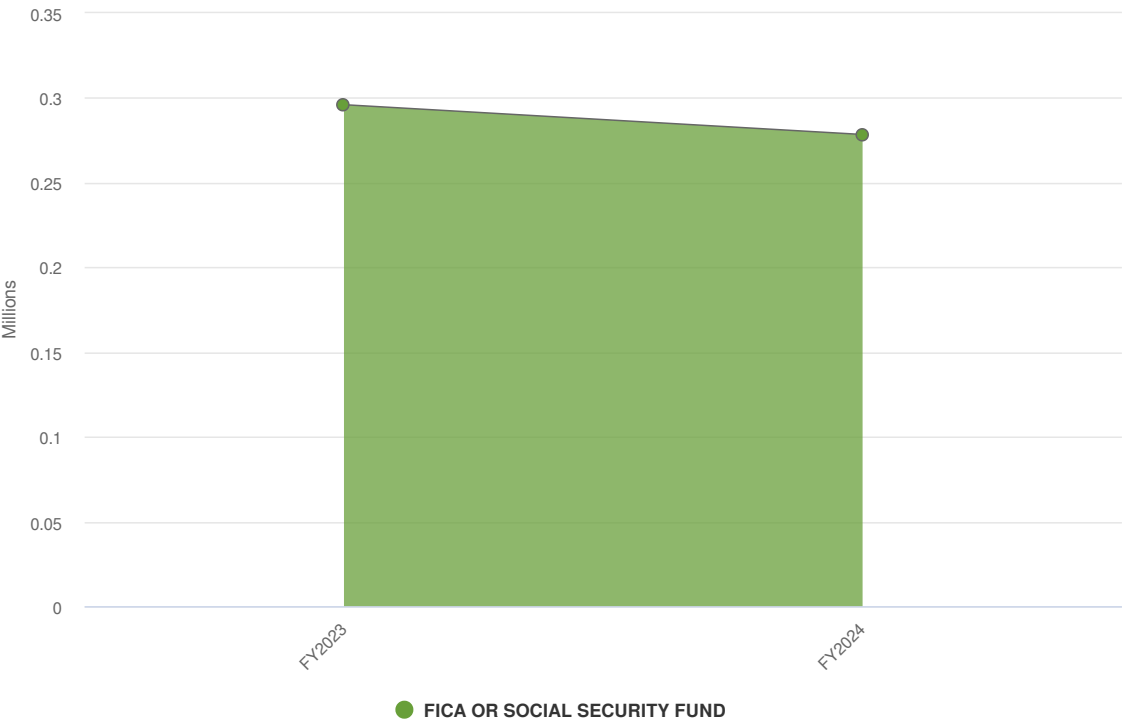
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



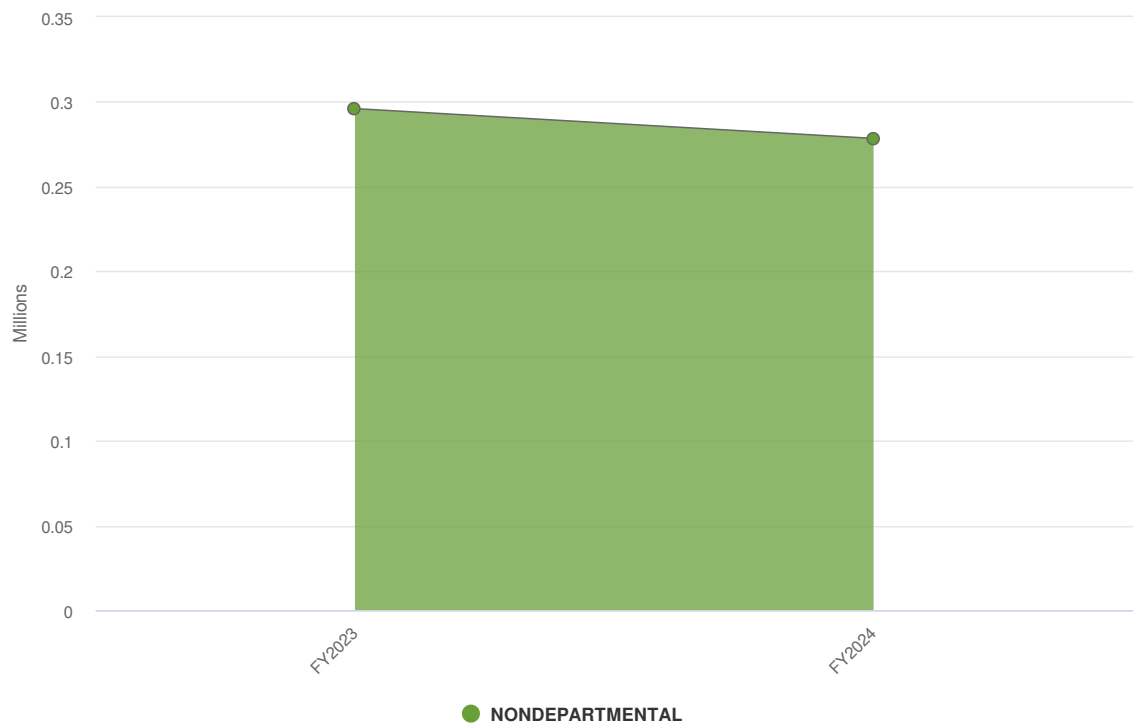
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

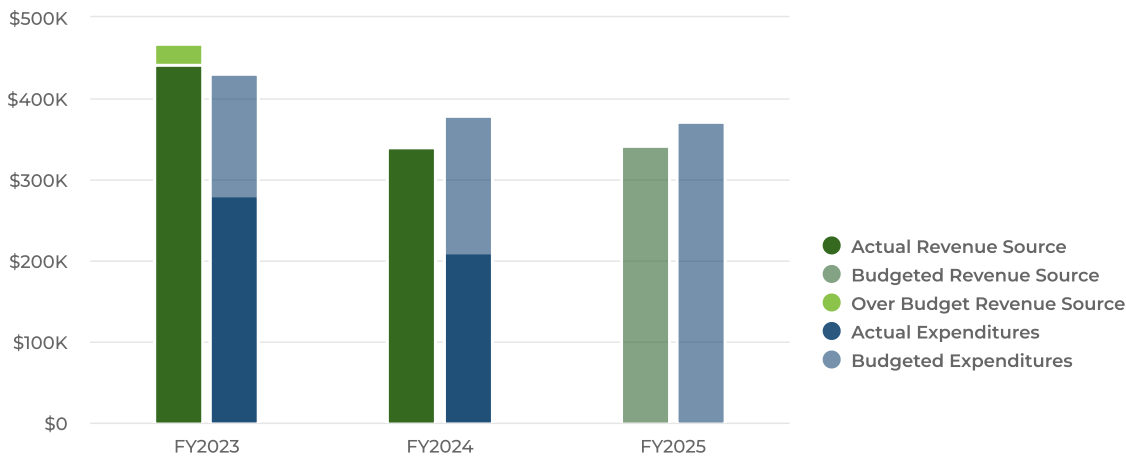
Budgeted and Historical Expenditures by Function



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
EMPLOYER'S SHARE OF FICA TAXES	019-00-00-5130	\$276,228	\$289,926	\$343,890	\$340,000	-100%
SUPERINTENDENT SHARE TRUST FD	019-00-00-5131	\$1,379	\$1,271	\$1,290	\$1,261	-100%
TRAN TO 54-3211 HEALTH FD	019-00-00-5399	\$18,391	\$18,391	\$26,798	\$20,509	-100%
TRANSFER TO VCVA FD	019-00-00-5428	\$0	\$0	\$2,367	\$0	-100%
Total Expenditures:		\$295,998	\$309,588	\$374,345	\$361,770	-100%

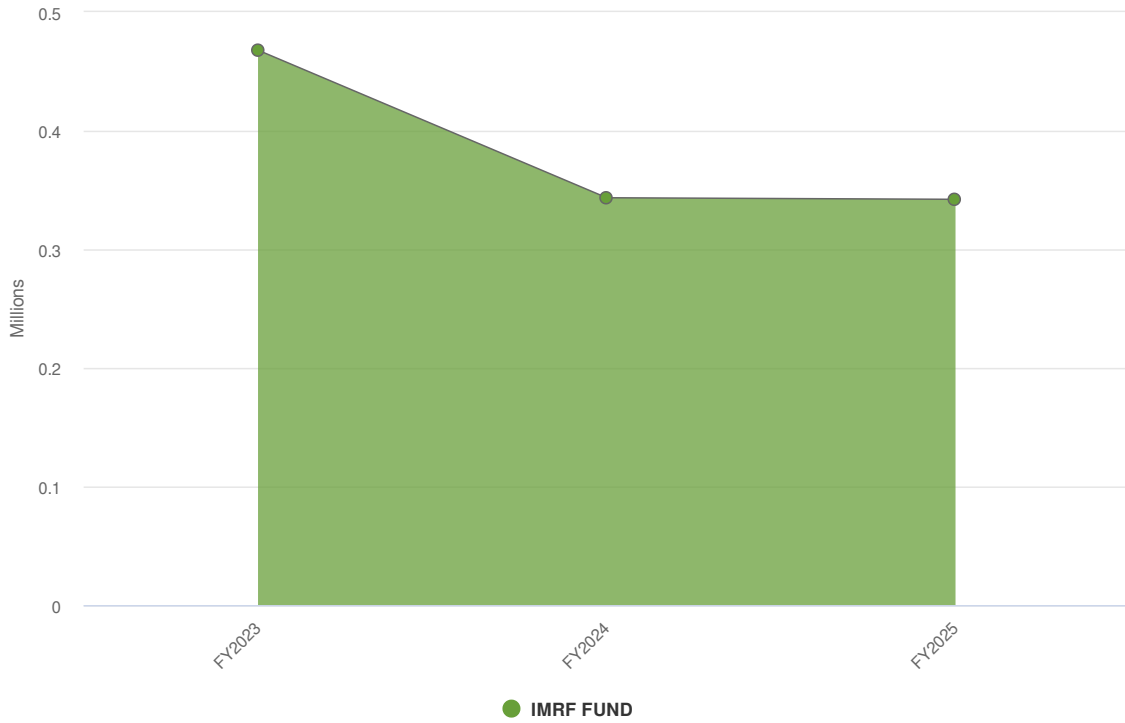
Summary

The County of Carroll is projecting \$342.14K of revenue in FY2025, which represents a 0.7% increase over the prior year. Budgeted expenditures are projected to decrease by 1.6% or \$6.17K to \$373.1K in FY2025.



Revenue by Fund

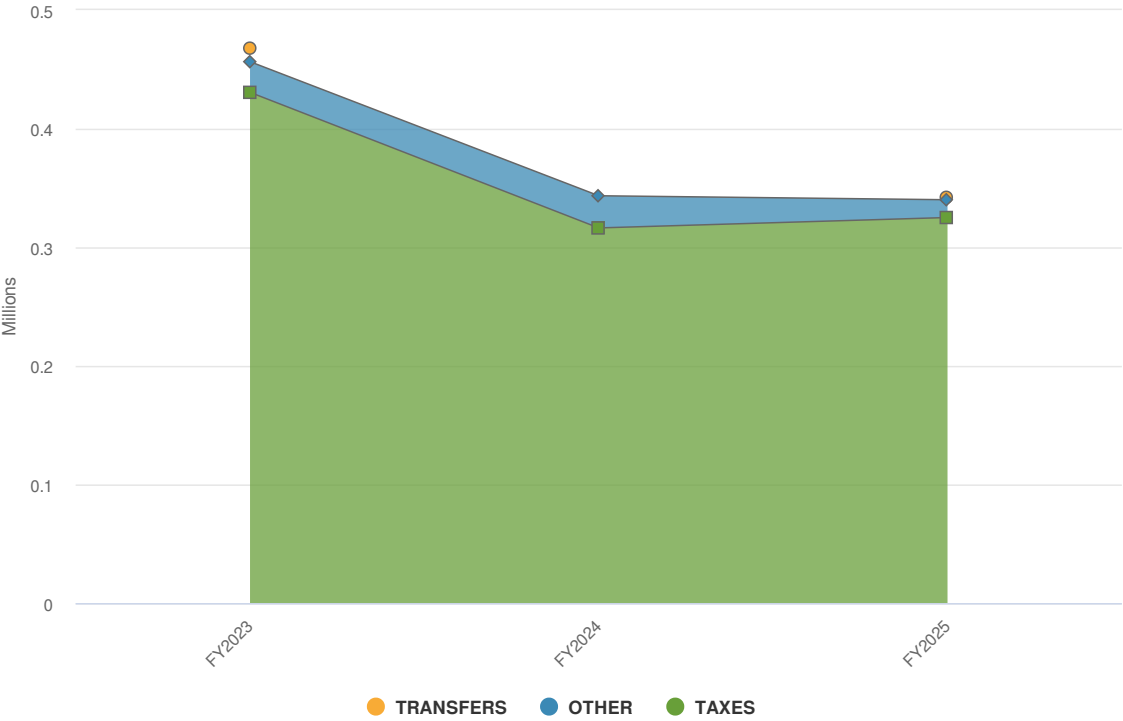
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
IMRF FUND						
REAL ESTATE TAX COLLECTION	020-00-00-3001	\$430,514	\$431,000	\$325,000	\$325,000	0%
MOBILE HOME TAX COLLECTION	020-00-00-3002	\$139	\$300	\$300	\$90	-70%
INTEREST EARNED	020-00-00-3027	\$25,863	\$600	\$14,000	\$15,000	7.1%
TRAN FRM 41-5378 911--REIMB	020-00-00-3200	\$11,013	\$11,116	\$500	\$2,000	300%
TRAN FRM 47/49-5400	020-00-00-3204	\$378	\$72	\$50	\$50	0%
Total IMRF FUND:		\$467,907	\$443,088	\$339,850	\$342,140	0.7%

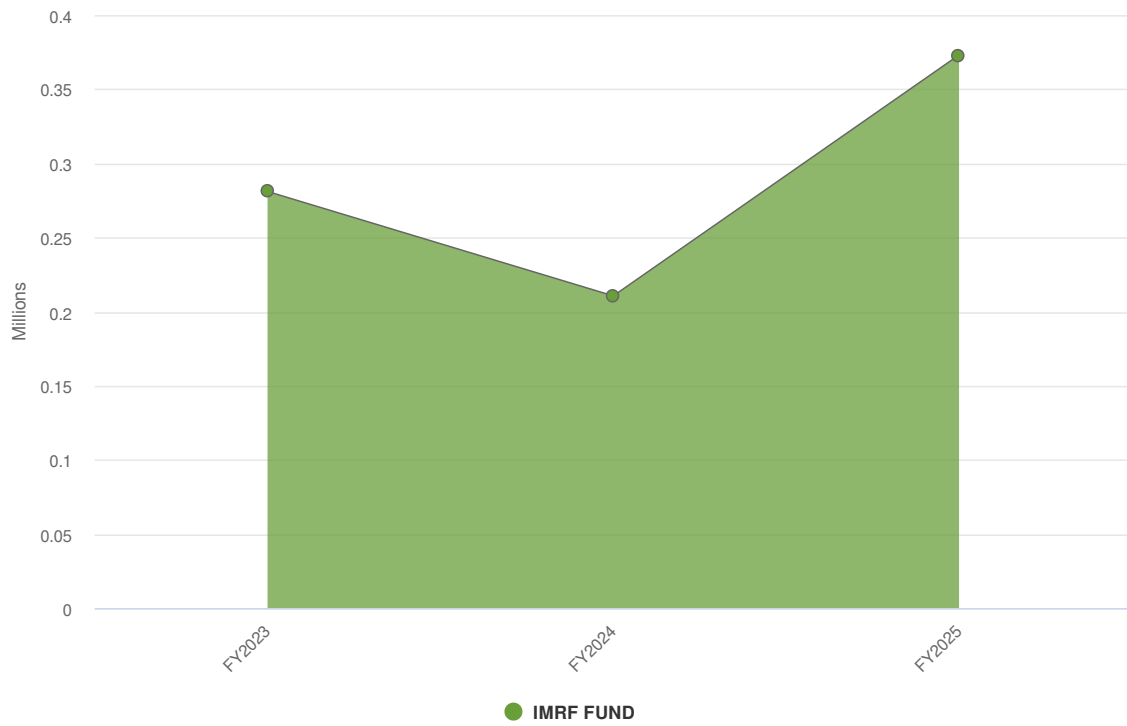
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



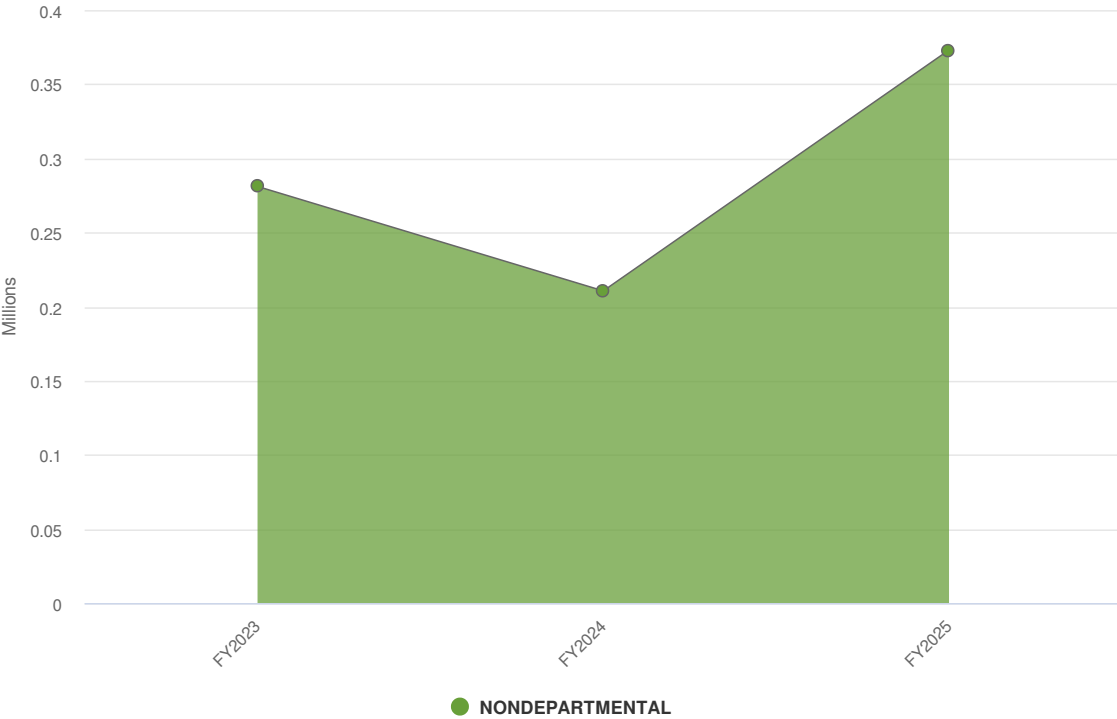
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

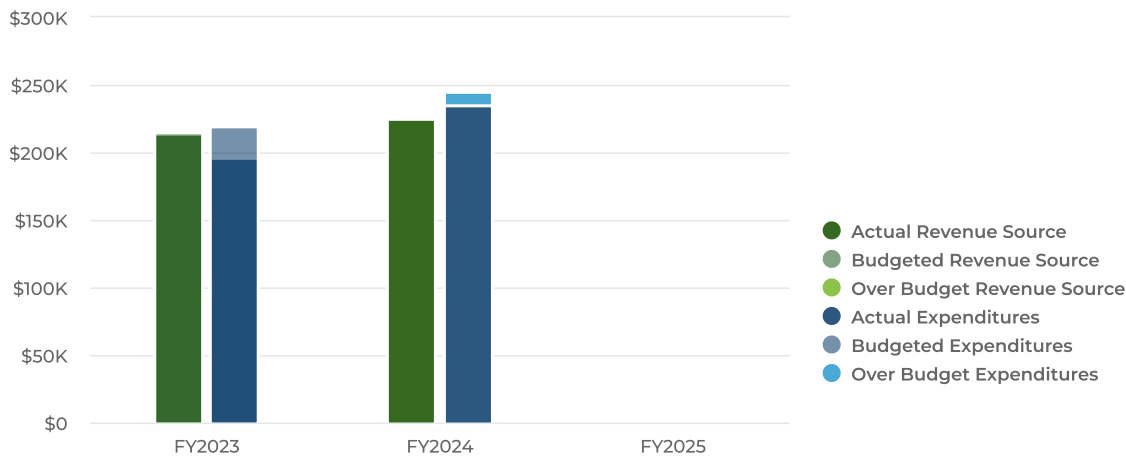


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
EMPLOYER'S SHARE OF IMRF FUND	020-00-00-5128	\$200,185	\$325,818	\$282,856	\$293,351	3.7%
SUPERINTENDENT SHARE TRUST FD	020-00-00-5129	\$1,268	\$1,165	\$1,183	\$1,156	-2.3%
TRAN TO 54-3212 CO HEALTH FD	020-00-00-5399	\$29,580	\$29,580	\$43,295	\$28,596	-34%
TRANSFER TO VCVA FD	020-00-00-5428	\$0	\$0	\$1,934	\$0	-100%
VOLUNTARY PAYMENT	020-00-00-5464	\$50,000	\$75,000	\$50,000	\$50,000	0%
Total Expenditures:		\$281,033	\$431,563	\$379,268	\$373,103	-1.6%

034 - Liability Insurance Fund

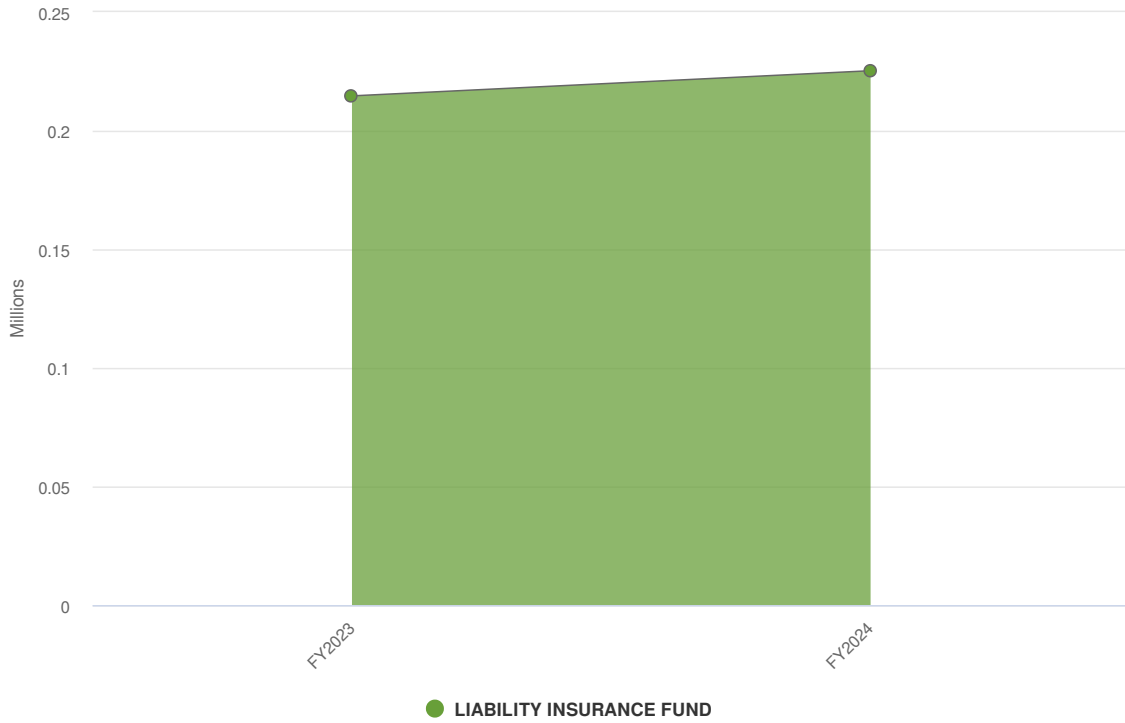
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$235.17K to \$0 in FY2025.



Revenue by Fund

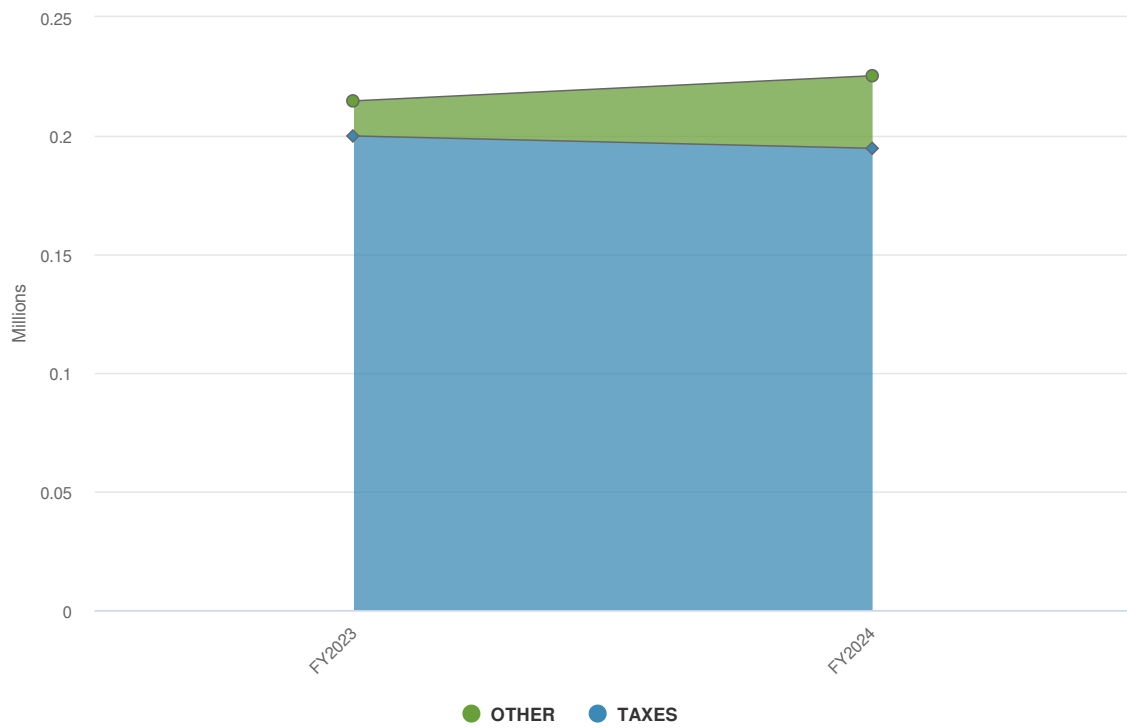
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
LIABILITY INSURANCE FUND						
TAXES						
REAL ESTATE TAX COLLECTION	034-00-00-3001	\$199,813	\$200,000	\$200,000	\$200,000	-100%
MOBILE HOME TAX COLLECTION	034-00-00-3002	\$65	\$100	\$100	\$100	-100%
Total TAXES:		\$199,878	\$200,100	\$200,100	\$200,100	-100%
OTHER						
INTEREST EARNED	034-00-00-3027	\$14,798	\$300	\$8,000	\$9,000	-100%
INSURANCE DAMAGES REIMBURSE	034-00-00-3512	\$0	\$15,000	\$17,000	\$17,000	-100%
Total OTHER:		\$14,798	\$15,300	\$25,000	\$26,000	-100%
Total LIABILITY INSURANCE FUND:		\$214,676	\$215,400	\$225,100	\$226,100	-100%

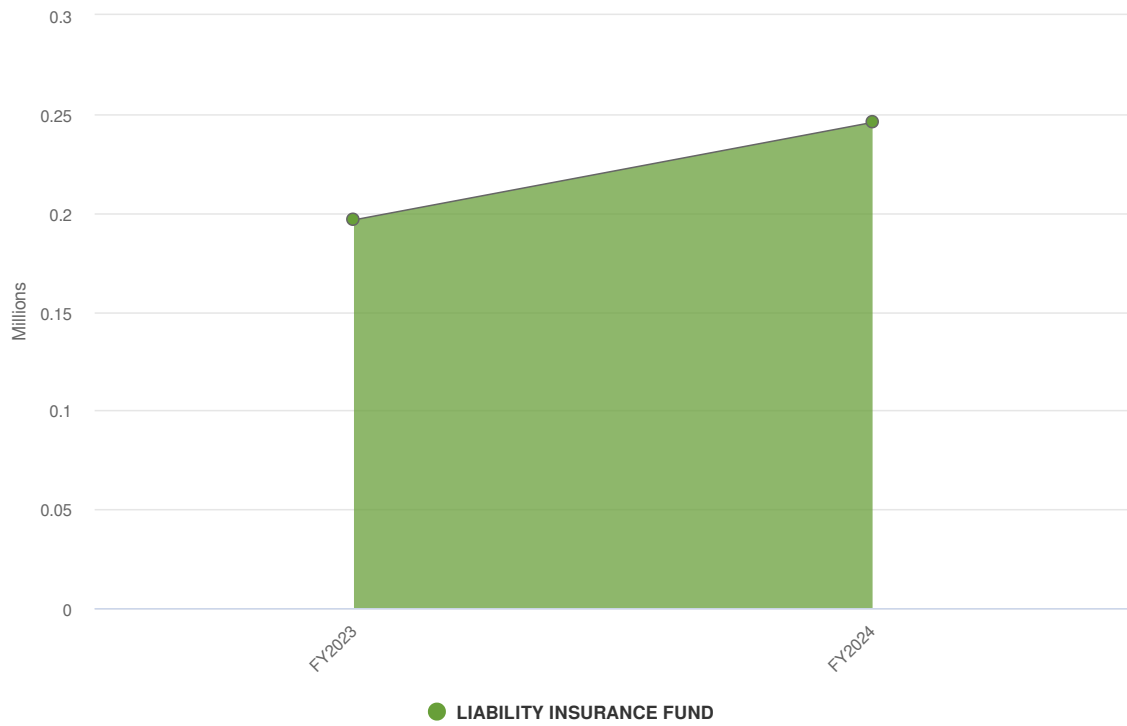
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



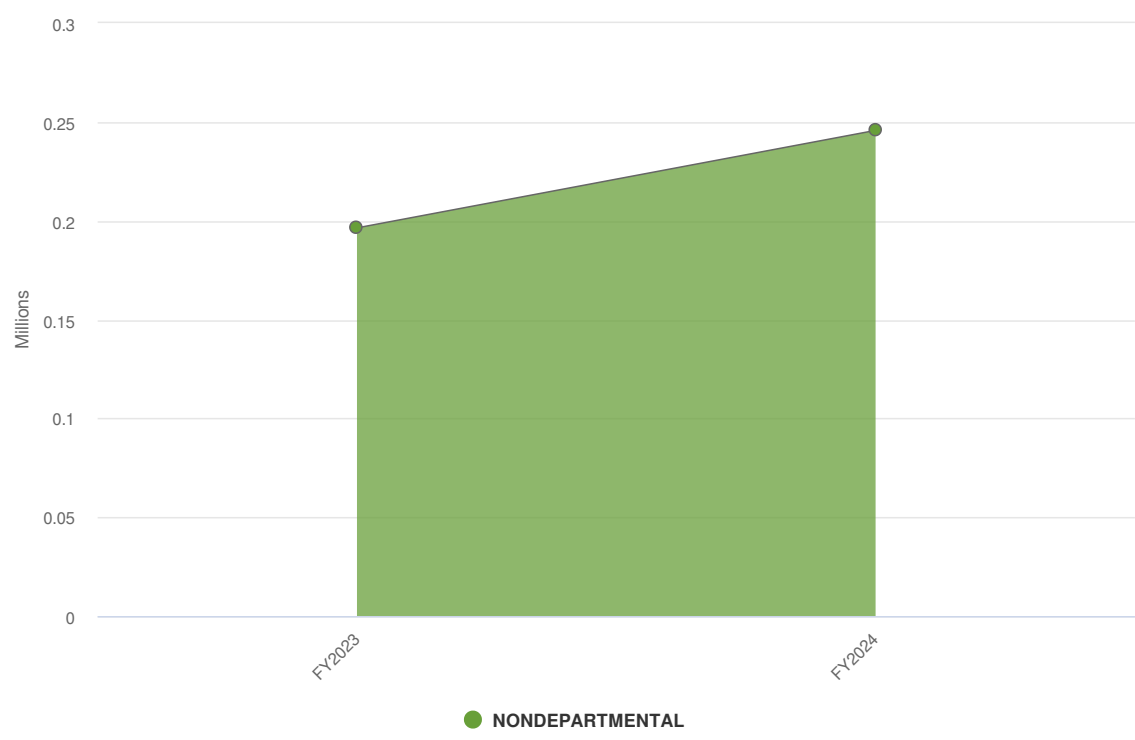
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function



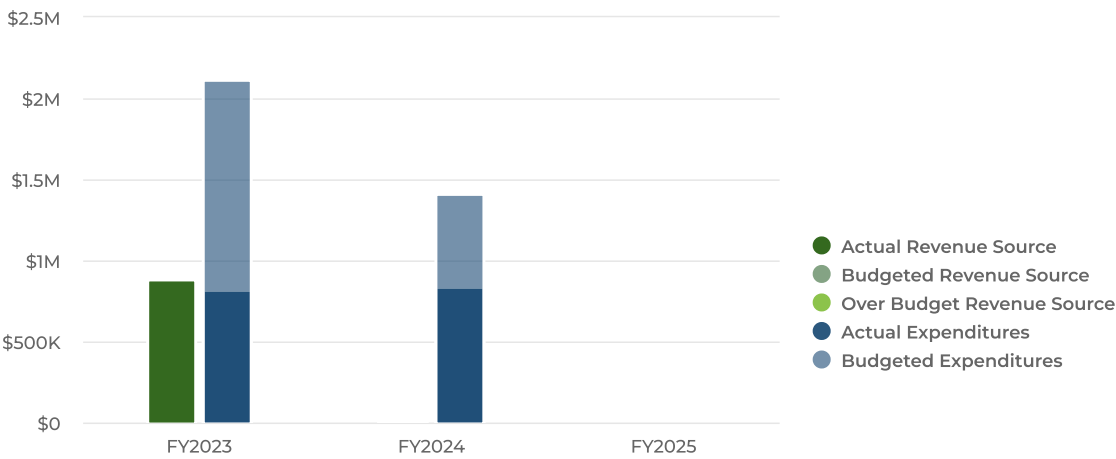
Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
NONDEPARTMENTAL						
TRAVEL-CIRMA BRD MTGS	034-00-00-5012	\$0	\$600	\$600	\$800	-100%
LEGAL EXPENSE	034-00-00-5187	\$0	\$225	\$250	\$250	-100%
SUPERINTENDENT/SCHOOLS TR FD	034-00-00-5208	\$2,444	\$2,444	\$2,482	\$2,425	-100%
TRAN TO 11-3300 GEN FUND	034-00-00-5216	\$38,594	\$38,594	\$40,383	\$0	-100%
TRAN TO 14-3300 HIGHWAY	034-00-00-5218	\$1,800	\$2,066	\$2,258	\$0	-100%
TRAN TO 44-3300 GIS	034-00-00-5219	\$2,459	\$2,459	\$0	\$0	0%
TRAN TO 54-3300 HEALTH DEPT	034-00-00-5220	\$2,204	\$2,204	\$2,393	\$0	-100%
FINANCIAL FRAUD	034-00-00-5326	\$1,176	\$0	\$0	\$0	0%
PROPERTY & CAS INSURANCE	034-00-00-5375	\$137,576	\$140,000	\$155,000	\$170,500	-100%
UNEMPLOYMENT INSURANCE	034-00-00-5376	\$125	\$4,800	\$4,800	\$4,800	-100%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
TRAN TO 11-3306 LITIGATION	034-00-00-5452	\$10,000	\$10,000	\$10,000	\$10,000	-100%
INSURANCE DAMAGES EXPENSES	034-00-00-5512	\$0	\$17,000	\$17,000	\$17,000	-100%
Total NONDEPARTMENTAL:		\$196,378	\$220,392	\$235,166	\$205,775	-100%
Total Expenditures:		\$196,378	\$220,392	\$235,166	\$205,775	-100%

084 - Coronavirus Relief Fund

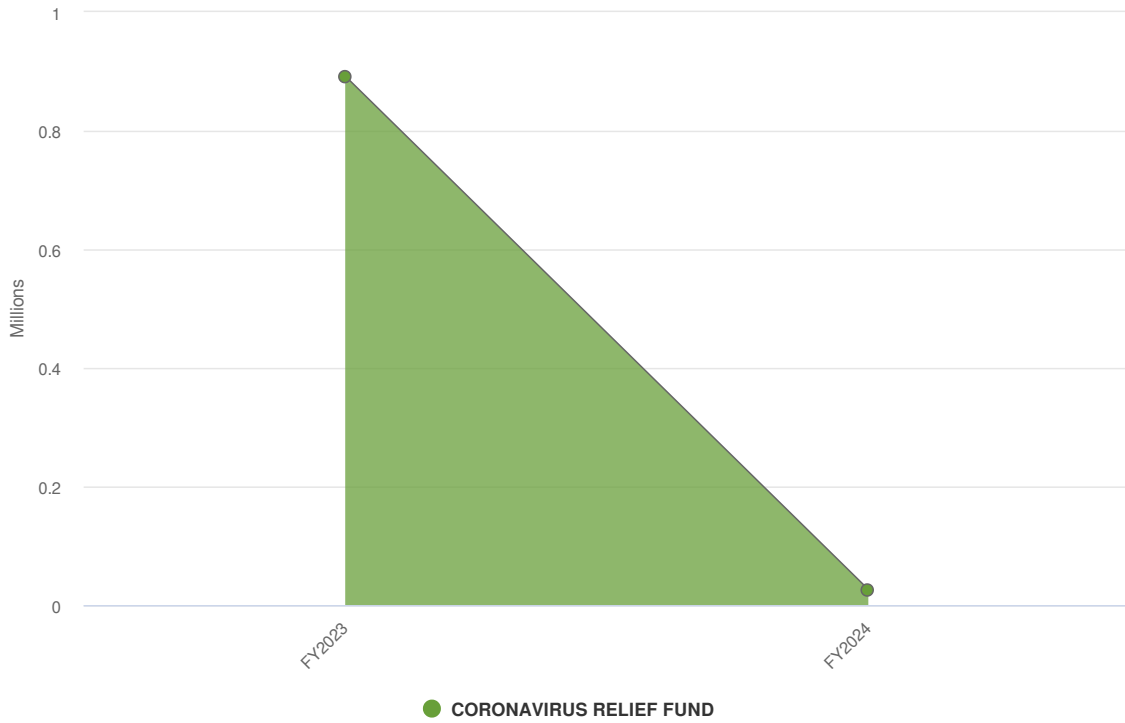
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$1.42M to \$0 in FY2025.



Revenue by Fund

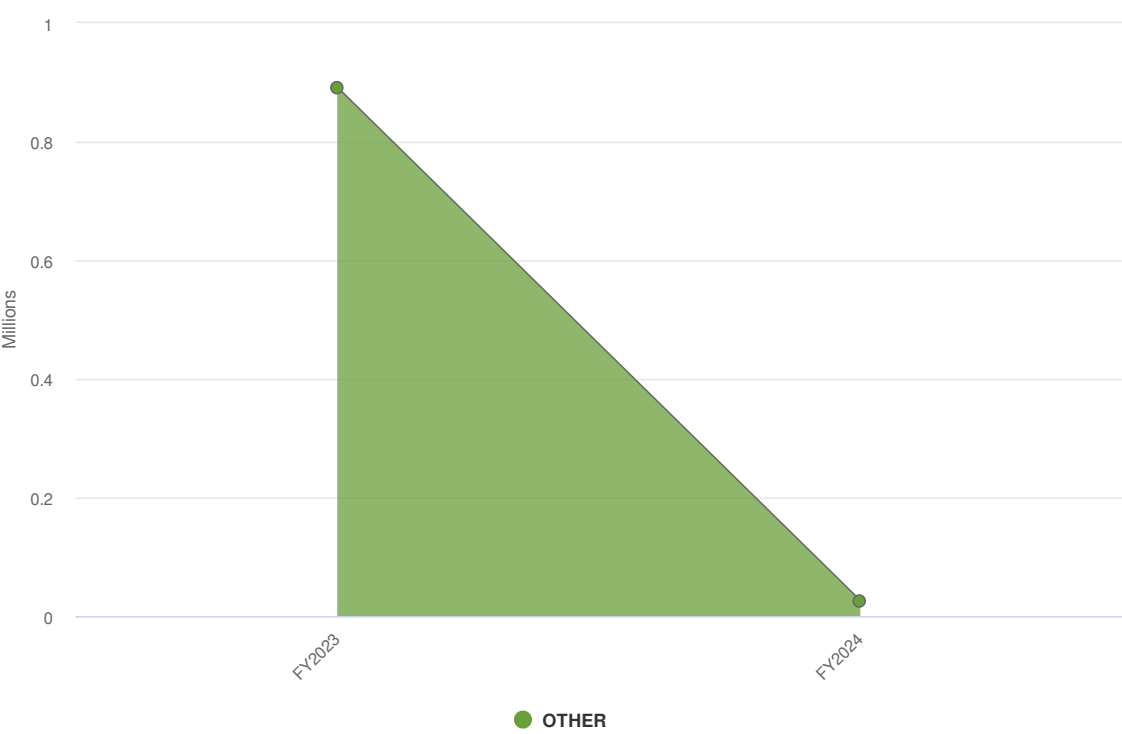
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
CORONAVIRUS RELIEF FUND						
OTHER						
INTEREST EARNED	084-00-00-3027	\$64,183	\$0	\$20,000	\$0	-100%
CORONA VIRUS RELIEF REV	084-00-00-3333	\$827,998	\$0	\$0	\$0	0%
Total OTHER:		\$892,181	\$0	\$20,000	\$0	-100%
Total CORONAVIRUS RELIEF FUND:		\$892,181	\$0	\$20,000	\$0	-100%

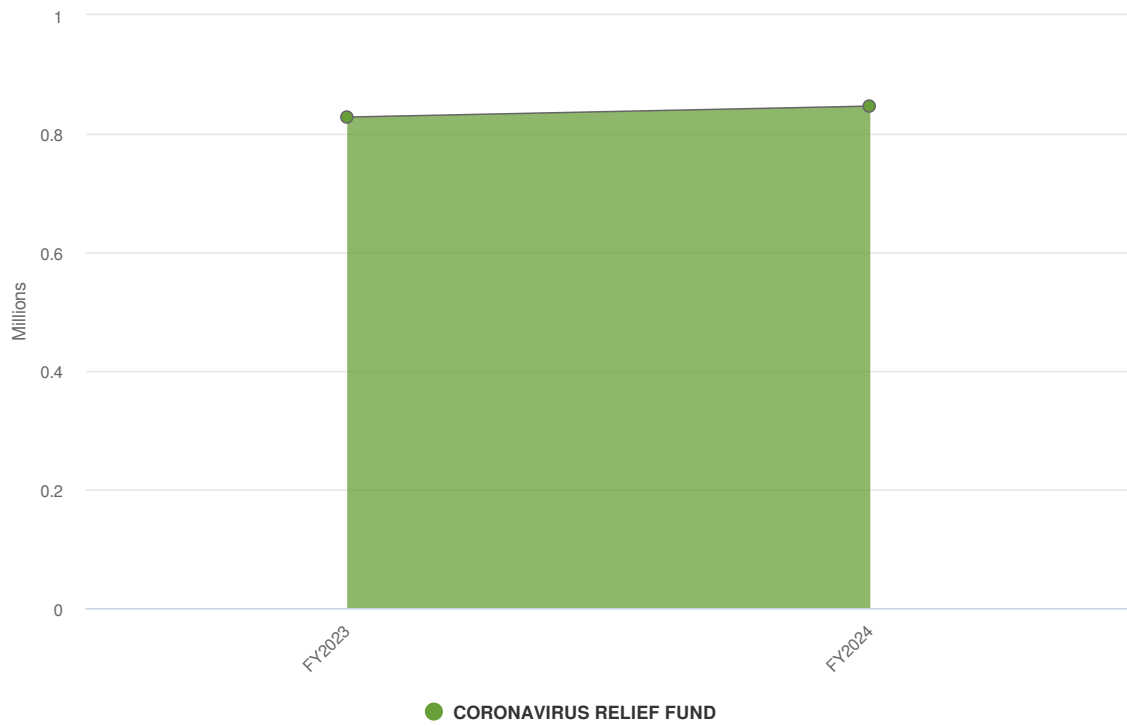
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



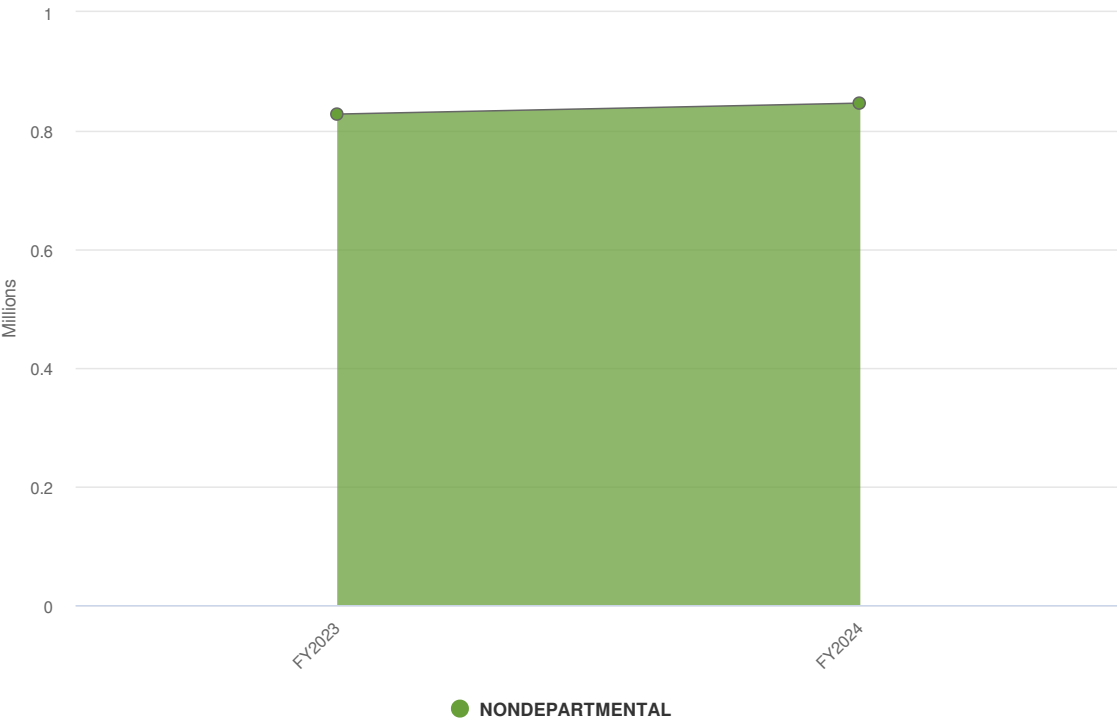
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

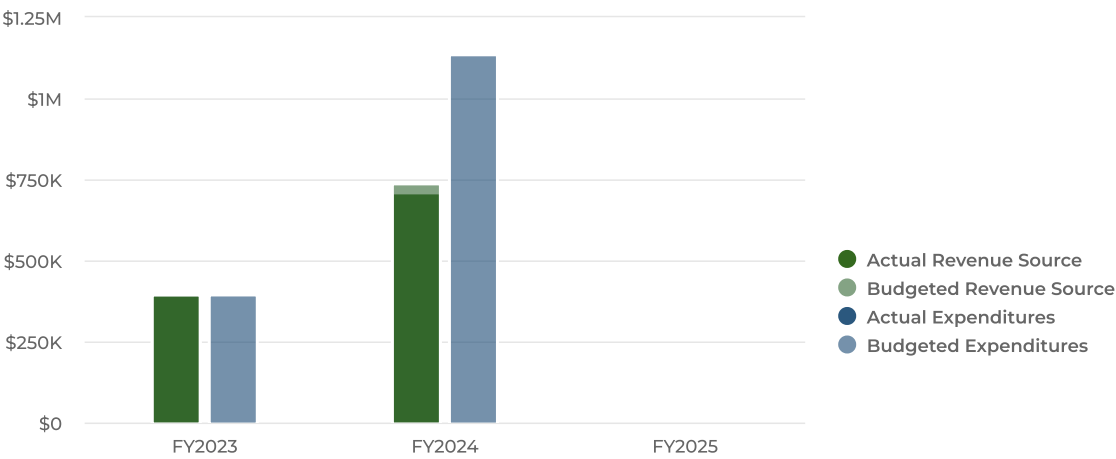


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
CORONA VIRUS RELIEF EXP	084-00-00-5555	\$0	\$2,117,178	\$1,419,759	\$0	-100%
PREMIUM PAY	084-00-00-5557	-\$83,151	\$0	\$0	\$0	0%
TECHNOLOGY UPGRADE	084-00-00-5558	\$25,330	\$0	\$0	\$0	0%
VEHICLES	084-00-00-5560	\$353,030	\$0	\$0	\$0	0%
HVAC	084-00-00-5561	\$169,519	\$0	\$0	\$0	0%
Misc Covid Expenses	084-00-00-5562	\$27,016	\$0	\$0	\$0	0%
JAIL IMPROVEMENTS	084-00-00-5563	\$34,708	\$0	\$0	\$0	0%
BUILDING IMPROVEMENTS - EXP	084-00-00-9208	\$301,546	\$0	\$0	\$0	0%
Total Expenditures:		\$827,998	\$2,117,178	\$1,419,759	\$0	-100%

085 - Capital Projects Unrestricted

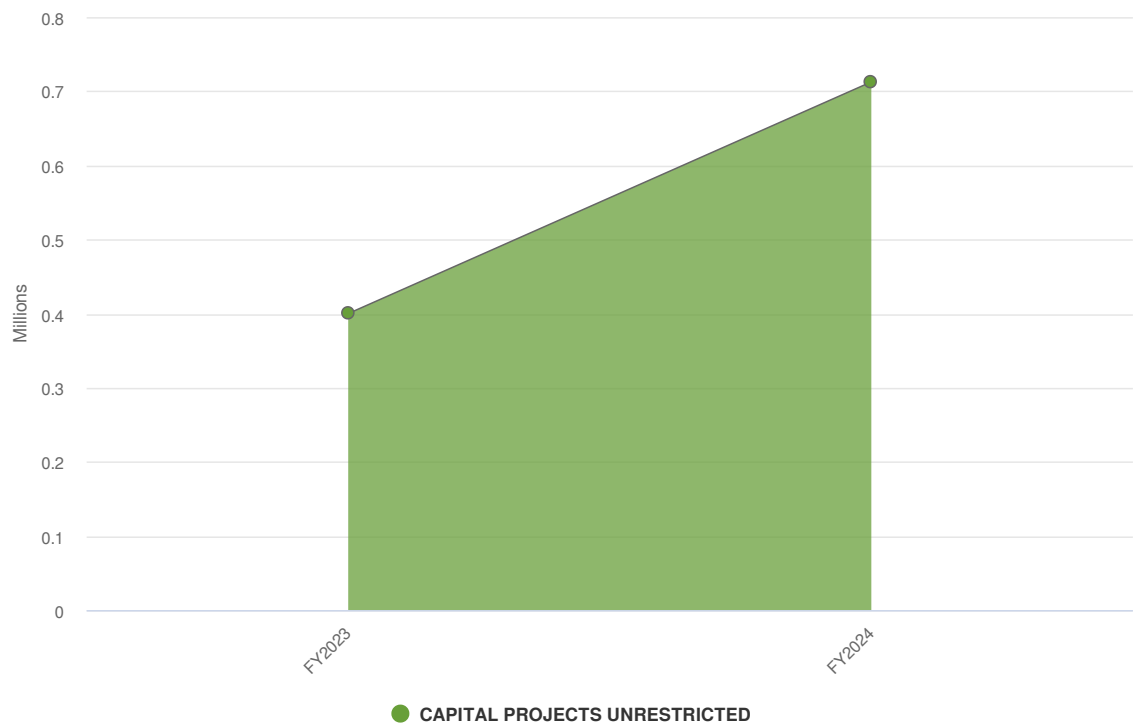
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$1.14M to \$0 in FY2025.



Revenue by Fund

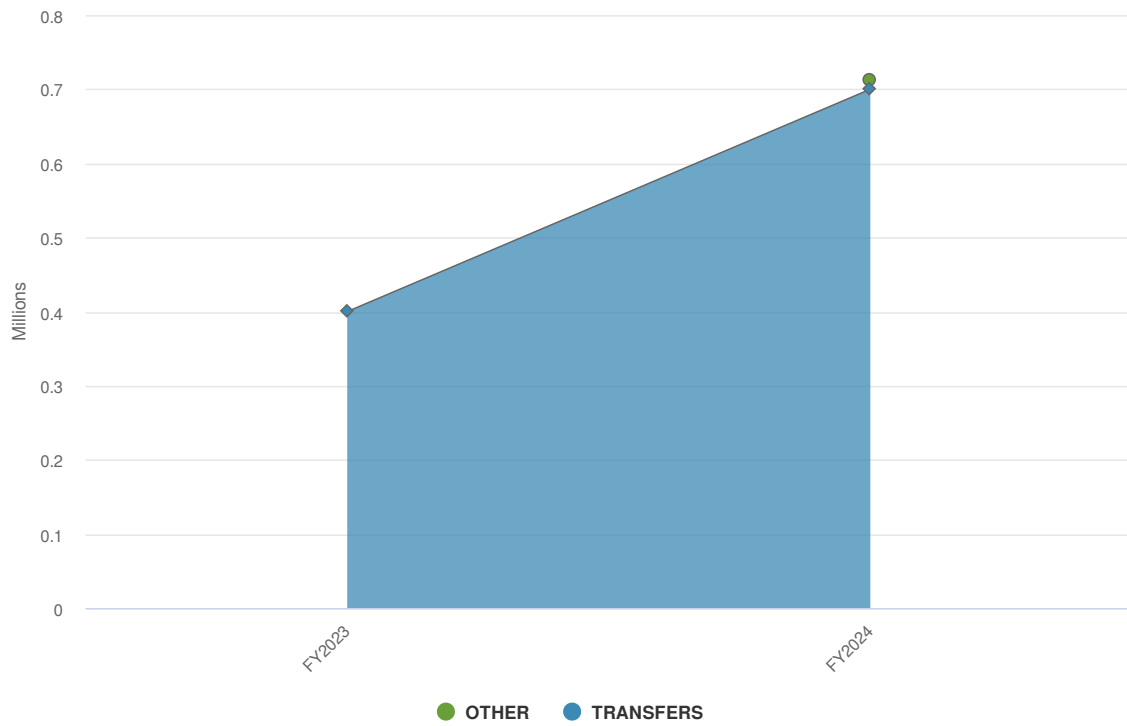
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
CAPITAL PROJECTS UNRESTRICTED						
INTEREST EARNED	085-00-00-3027	\$0	\$400	\$40,000	\$36,000	-100%
TRANSFER FROM GENERAL FD	085-00-00-3210	\$400,000	\$400,000	\$700,000	\$700,000	-100%
Total CAPITAL PROJECTS UNRESTRICTED:		\$400,000	\$400,400	\$740,000	\$736,000	-100%

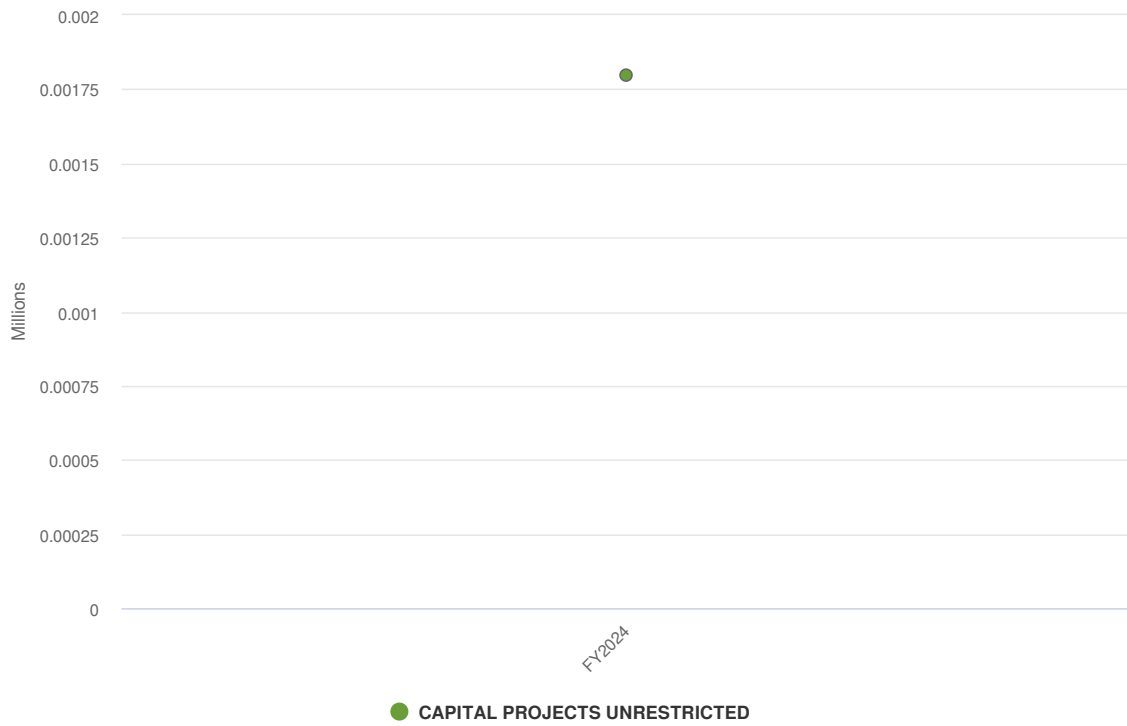
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function



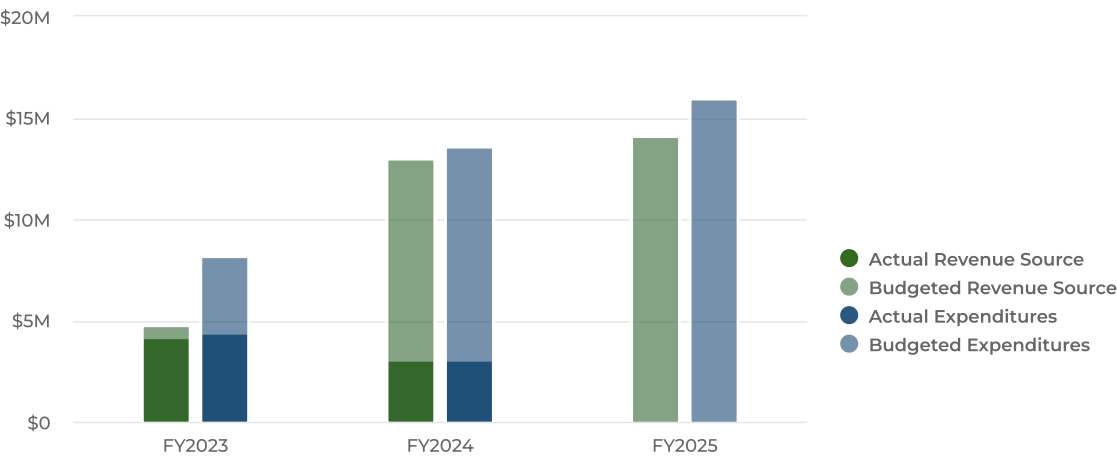
Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
DISBURSEMENTS	085-00-00-5510	\$0	\$400,000	\$1,140,400	\$1,849,800	-100%
Total Expenditures:		\$0	\$400,000	\$1,140,400	\$1,849,800	-100%

Summary

The County of Carroll is projecting \$14.13M of revenue in FY2025, which represents a 8.4% increase over the prior year. Budgeted expenditures are projected to increase by 16.9% or \$2.31M to \$15.97M in FY2025.

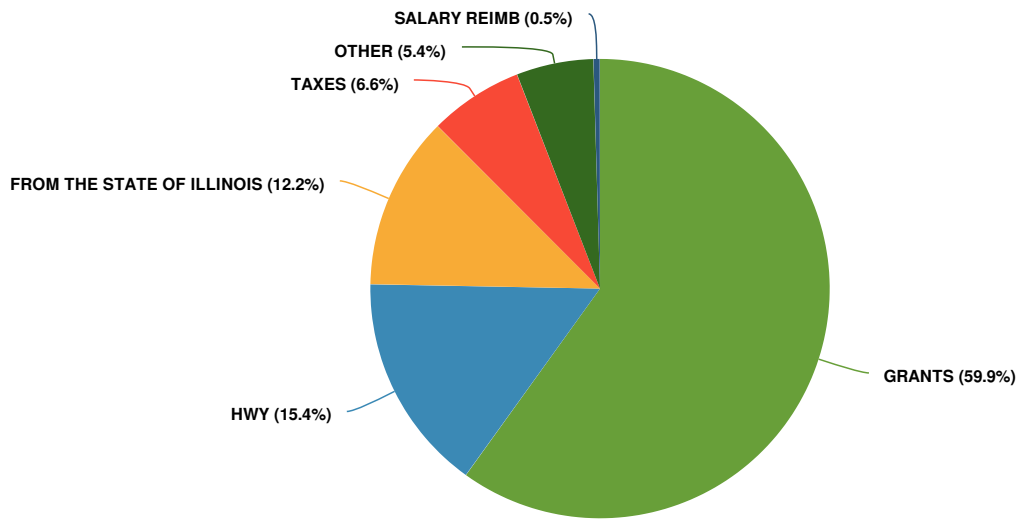
The funds included within the Highway page consist of the following. To view these individual funds, drop the arrow down to see each fund in more detail.

- 013- Bridge Aid
- 014- County Highway
- 015- Township Motor Fuel Tax
- 016- County Motor Fuel tax
- 017- Township Bridge
- 018- County Matching

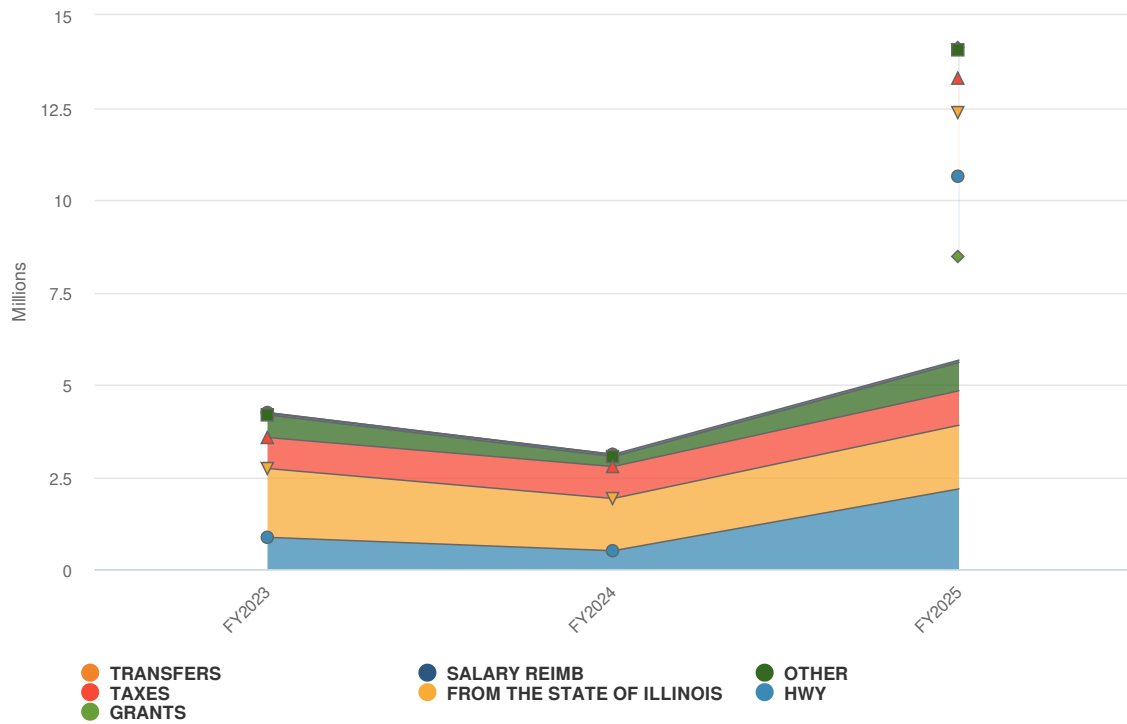


Revenues by Source

Projected 2025 Revenues by Source

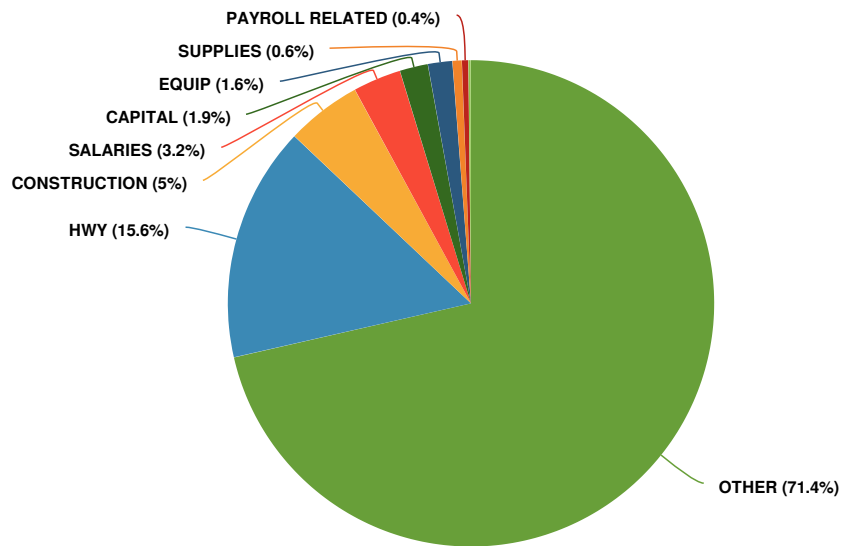


Budgeted and Historical 2025 Revenues by Source

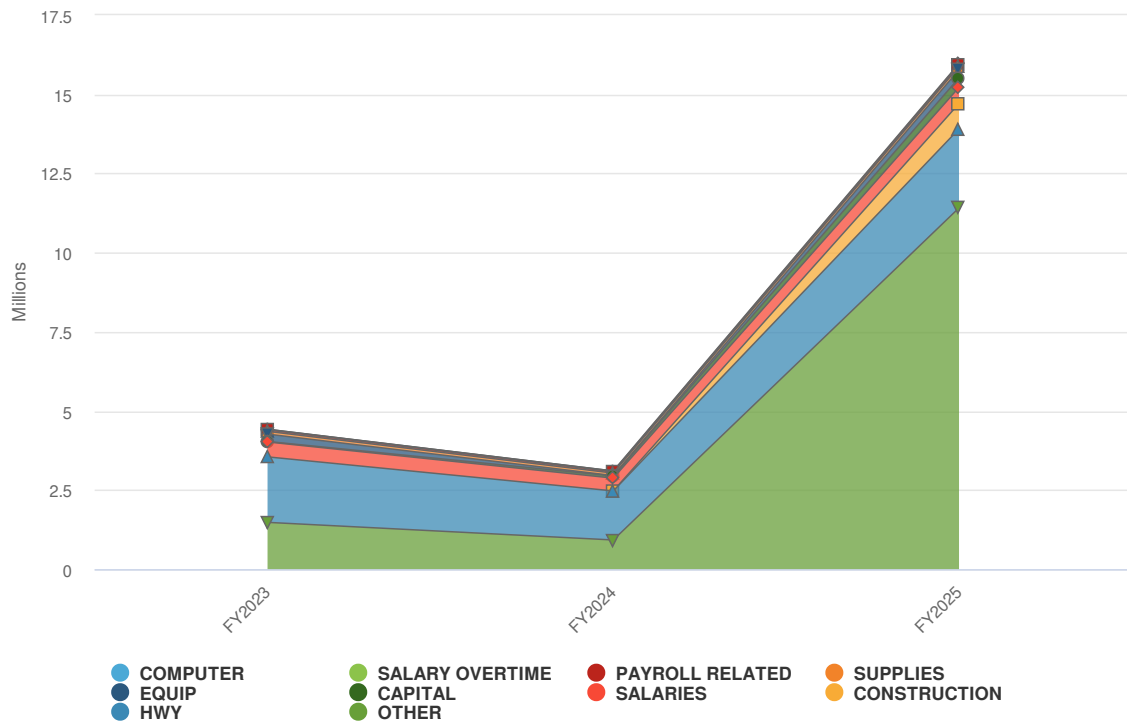


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

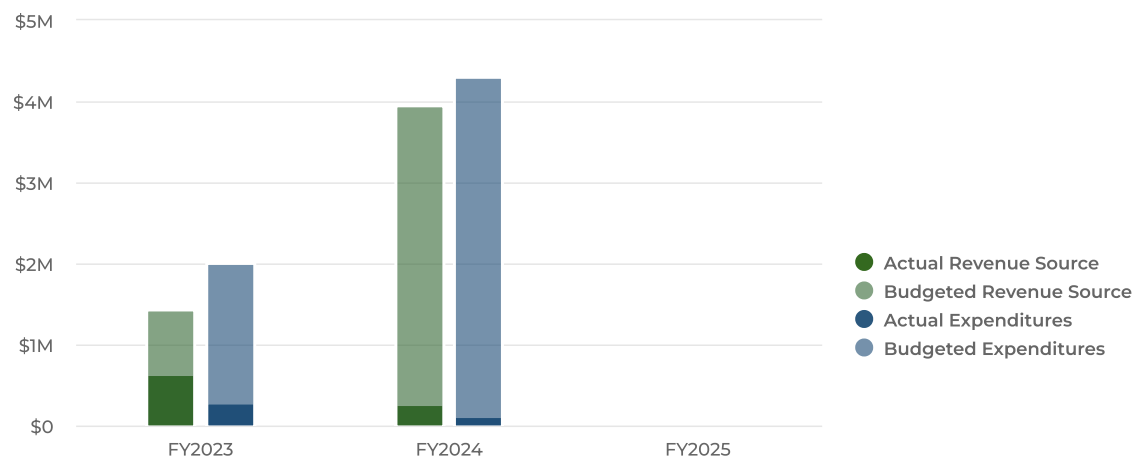


Budgeted and Historical Expenditures by Expense Type



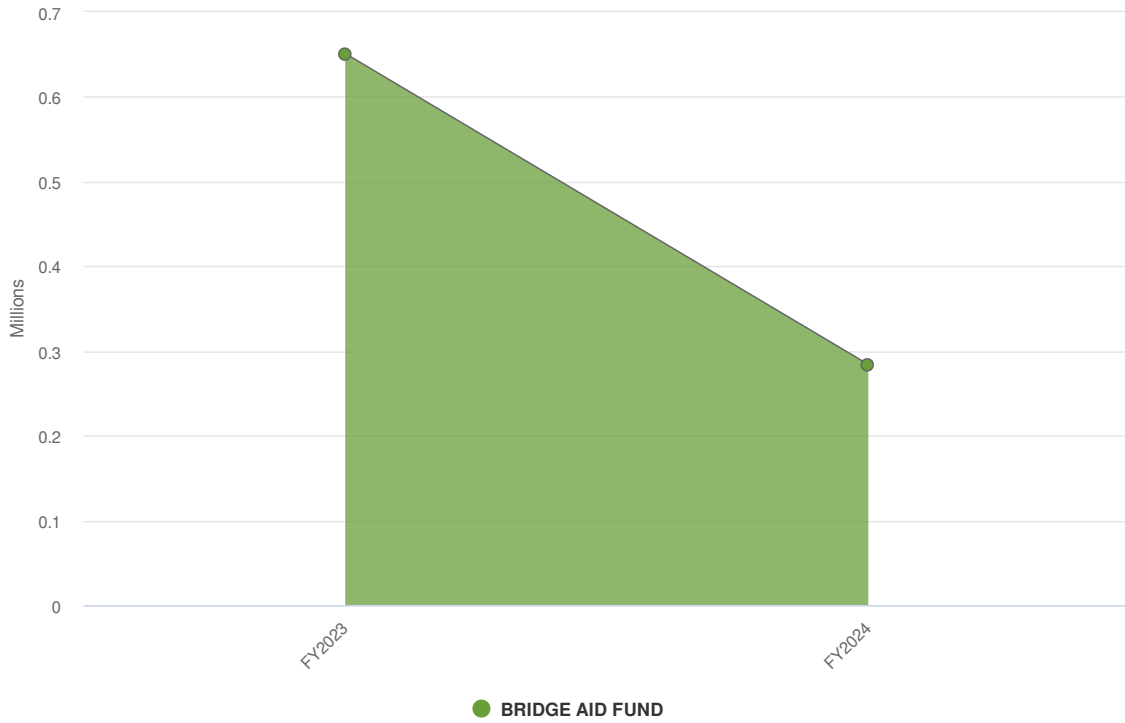
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$4.31M to \$0 in FY2025.



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
BRIDGE AID FUND						
REAL ESTATE TAX COLLECTION	013-00-00-3001	\$209,777	\$210,000	\$220,000	\$230,000	-100%
MOBILE HOME TAX COLLECTION	013-00-00-3002	\$68	\$82	\$70	\$75	-100%
INTEREST EARNED	013-00-00-3027	\$53,334	\$2,100	\$10,000	\$20,000	-100%
OTHER INCOME	013-00-00-3099	\$12,225	\$0	\$0	\$115,986	0%
REVENUE FROM TOWNSHIP WORK	013-00-00-3144	\$375,766	\$1,202,766	\$3,728,000	\$872,275	-100%
TOWNSHIP BRIDGE REIMBURSEMENT	013-00-00-3153	\$0	\$25,500	\$11,475	\$893,556	-100%
STATE GRANTS	013-00-00-3390	\$0	\$0	\$0	\$2,782,101	0%
FEDERAL GRANTS	013-00-00-3399	\$0	\$0	\$0	\$5,684,382	0%
Total BRIDGE AID FUND:		\$651,170	\$1,440,448	\$3,969,545	\$10,598,375	-100%

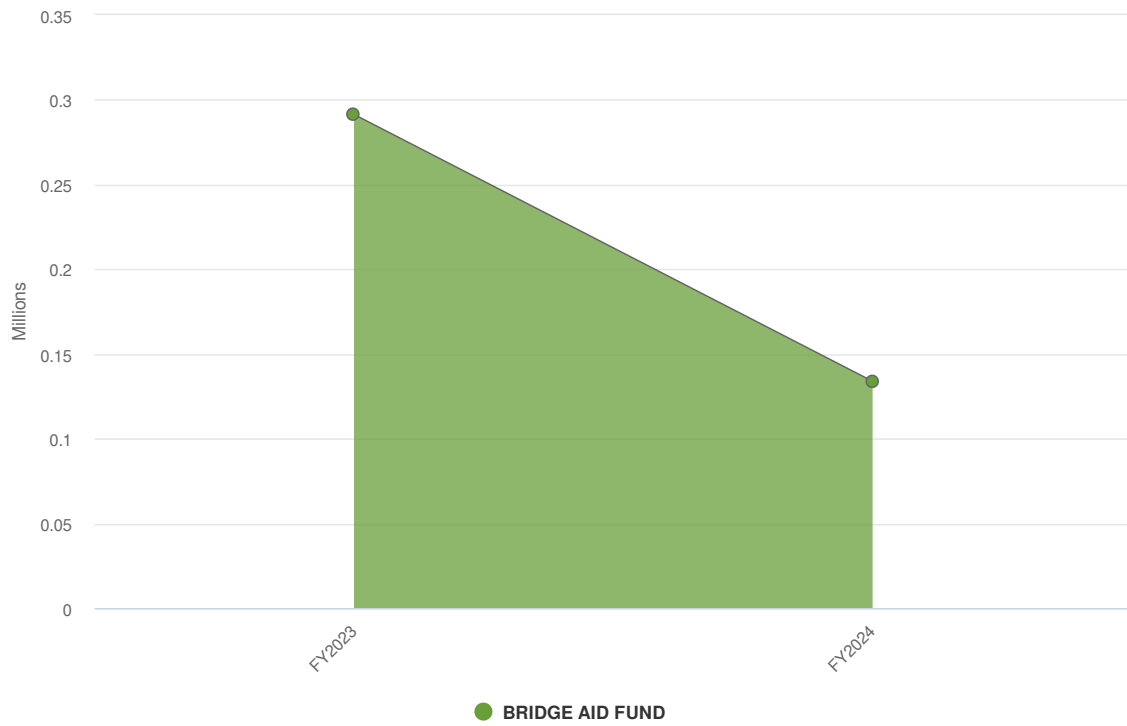
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



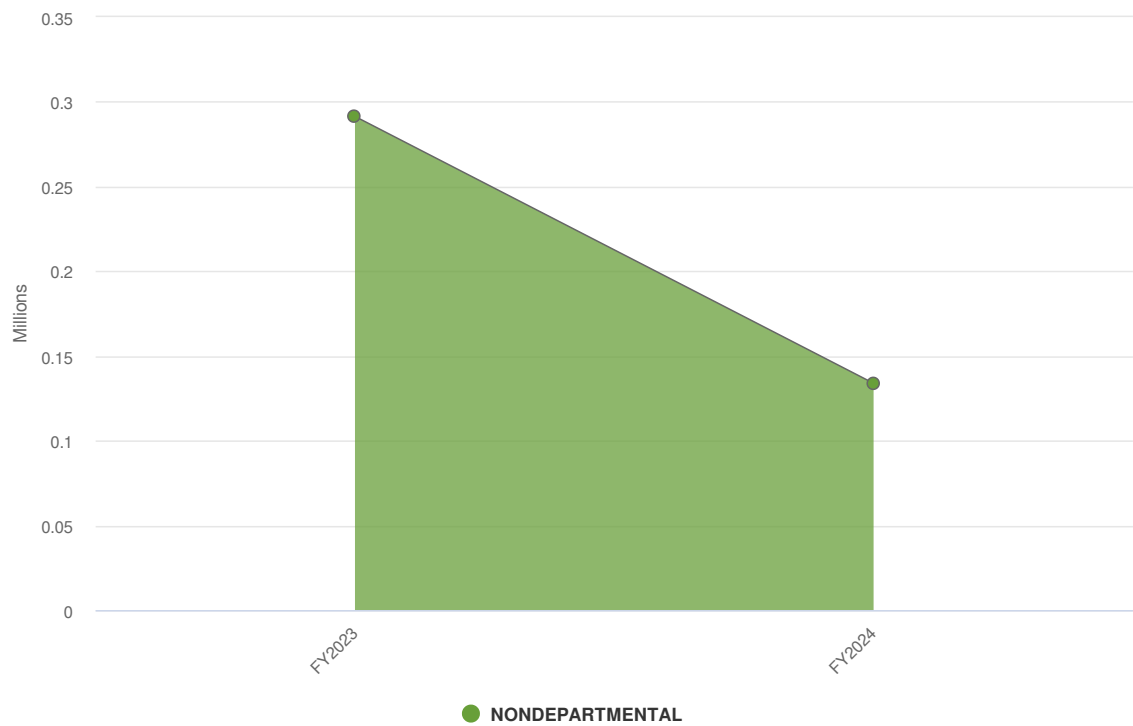
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

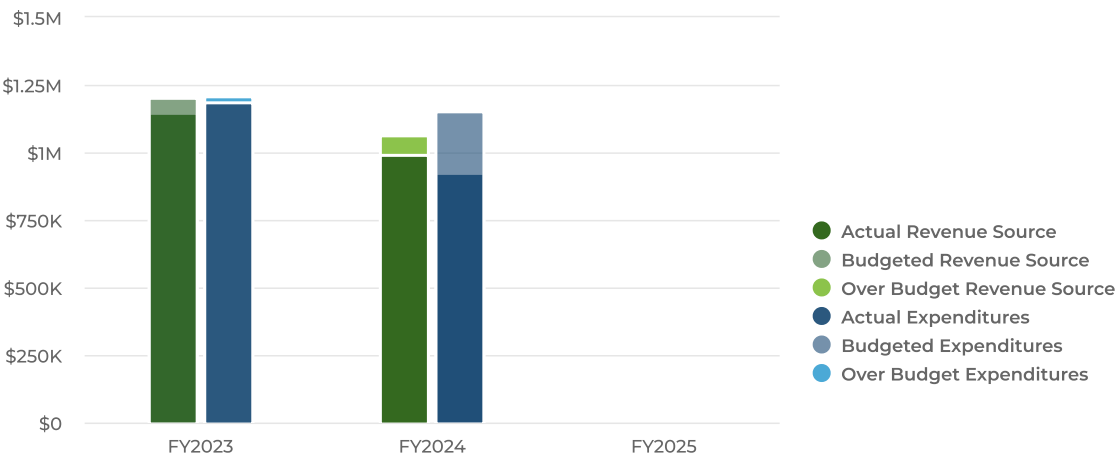


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
REIMBURSEMENTS	013-00-00-5112	\$187,605	\$921,330	\$3,728,000	\$10,348,300	-100%
AID TO TWPS IN BLDING BRIDGES	013-00-00-5114	\$88,326	\$814,330	\$250,000	\$487,330	-100%
TOWNSHIP BRIDGE PROGRAM	013-00-00-5267	\$0	\$25,500	\$11,475	\$10,650	-100%
COUNTY BRIDGE PROGRAM	013-00-00-5268	\$0	\$6,150	\$16,875	\$41,314	-100%
CAPITAL OUTLAY	013-00-00-8552	\$15,443	\$250,000	\$300,000	\$300,000	-100%
Total Expenditures:		\$291,375	\$2,017,310	\$4,306,350	\$11,187,594	-100%

014 - County Highway Fund

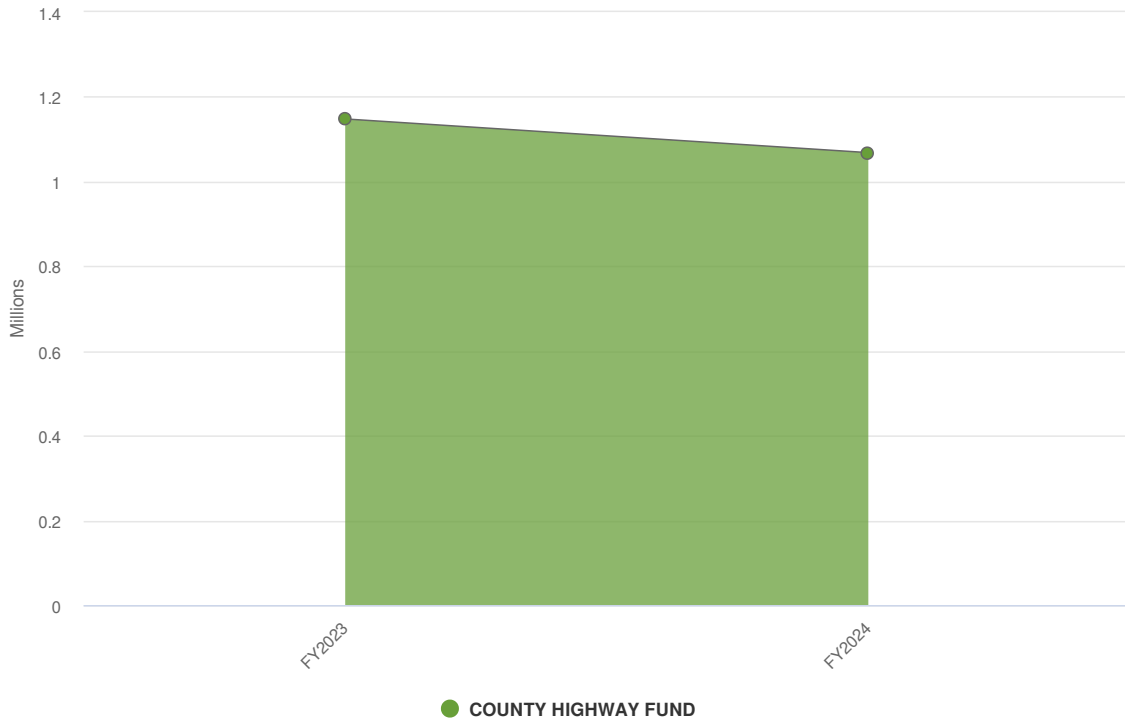
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$1.16M to \$0 in FY2025.



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

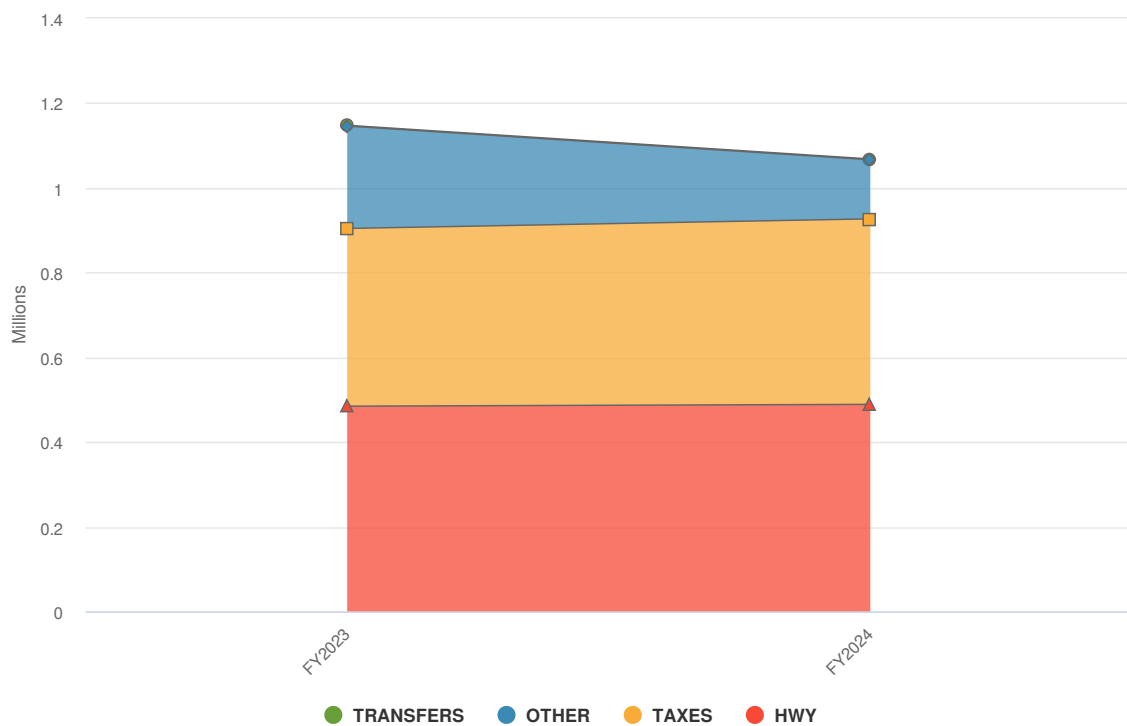


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
COUNTY HIGHWAY FUND						
REAL ESTATE TAX COLLECTION	014-00-00-3001	\$419,555	\$420,000	\$450,000	\$472,500	-100%
MOBILE HOME TAX COLLECTION	014-00-00-3002	\$136	\$160	\$160	\$160	-100%
INTEREST EARNED	014-00-00-3027	\$16,281	\$600	\$4,000	\$4,200	-100%
OTHER INCOME	014-00-00-3099	\$7,262	\$3,000	\$5,000	\$10,000	-100%
FROM CO MOTOR FUEL TAX FUNDS	014-00-00-3145	\$241,193	\$250,000	\$200,000	\$250,000	-100%
FROM TWP MOTOR FUEL TAX FUNDS	014-00-00-3146	\$234,149	\$262,000	\$250,000	\$150,000	-100%
SALE OF MATERIALS & LABOR	014-00-00-3148	\$218,274	\$120,000	\$46,664	\$70,000	-100%
INSURANCE CLAIMS	014-00-00-3150	\$0	\$1,000	\$1,000	\$1,000	-100%
FLOOD CONTROL LAND LEASE	014-00-00-3152	\$0	\$29,300	\$29,300	\$29,300	-100%
FROM BRIDGE AID FUNDS	014-00-00-3155	\$9,081	\$12,000	\$6,000	\$6,000	-100%
OVERWEIGHT FINE INCOME	014-00-00-3160	\$0	\$400	\$0	\$0	0%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
TRAN FROM 34-5218	014-00-00-3300	\$1,800	\$1,800	\$1,800	\$0	-100%
CAPITAL LEASE PROCEEDS	014-00-00-3999	\$0	\$105,000	\$0	\$0	0%
Total COUNTY HIGHWAY FUND:		\$1,147,730	\$1,205,260	\$993,924	\$993,160	-100%

Revenues by Source

Budgeted and Historical 2025 Revenues by Source



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function



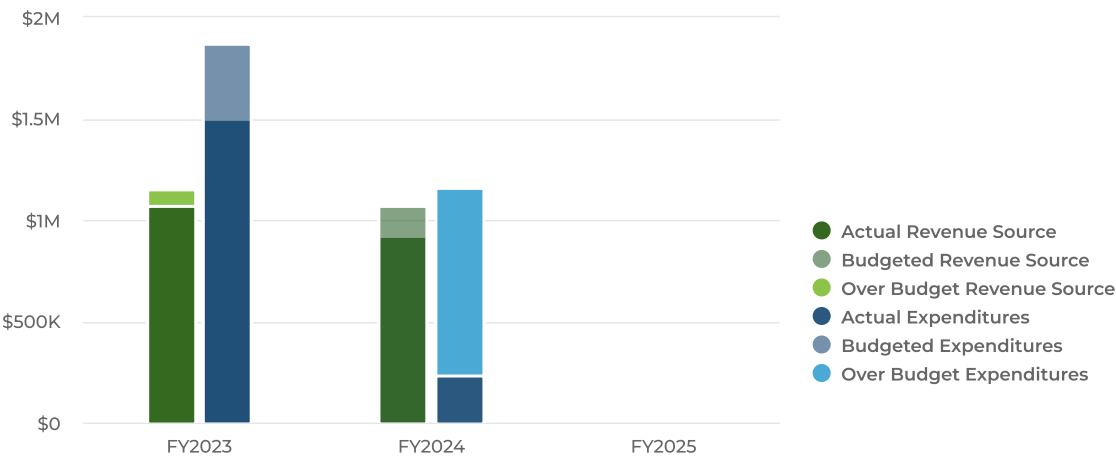
Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
MAINTENANCE OF COUNTY HIGHWAYS	014-00-00-5101	\$189,317	\$181,000	\$169,000	\$200,000	-100%
EQUIPMENT PURCHASES	014-00-00-5102	\$232,837	\$165,000	\$213,793	\$258,793	-100%
HIGHWAY EQUIPMENT MAINTENANCE	014-00-00-5103	\$71,695	\$130,000	\$130,000	\$130,000	-100%
MATERIALS, STORES & SUPPLIES	014-00-00-5104	\$86,497	\$96,000	\$96,000	\$98,880	-100%
GARAGE OPERATION & MAINTENANCE	014-00-00-5105	\$16,137	\$32,000	\$34,680	\$35,720	-100%
ENGINEERING FEES	014-00-00-5106	\$3,781	\$4,500	\$4,500	\$4,500	-100%
ADMINISTRATIVE	014-00-00-5109	\$12,929	\$8,500	\$5,000	\$5,120	-100%
REIMBURSEMENTS	014-00-00-5112	\$186,651	\$150,000	\$58,064	\$120,000	-100%
IT MANAGE SERVICES	014-00-00-5253	\$0	\$595	\$731	\$0	-100%
SALARIES & WAGES--HIGHWAY	014-00-00-5312	\$343,305	\$321,474	\$352,725	\$363,307	-100%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
PART-TIME WAGES	014-00-00-5314	\$0	\$15,000	\$1,000	\$1,000	-100%
OVERTIME WAGES (FULL-TIME)	014-00-00-5316	\$11,586	\$22,200	\$23,310	\$24,476	-100%
LEAD WORKER REG/OT WAGES	014-00-00-5480	\$2,342	\$2,400	\$2,626	\$2,705	-100%
LIFE INSURANCE	014-00-00-6020	\$505	\$640	\$1,000	\$1,000	-100%
HEALTH INS ADMINISTRATIVE FEES	014-00-00-6025	\$552	\$1,800	\$1,800	\$1,800	-100%
HEALTH INS SELF INS COSTS	014-00-00-6026	\$2,500	\$5,280	\$5,280	\$5,280	-100%
HEALTH/LIFE INSURANCE	014-00-00-6027	\$48,483	\$54,018	\$55,951	\$59,341	-100%
Total Expenditures:		\$1,209,117	\$1,190,407	\$1,155,460	\$1,311,922	-100%

015 - Township Motor Fuel Tax

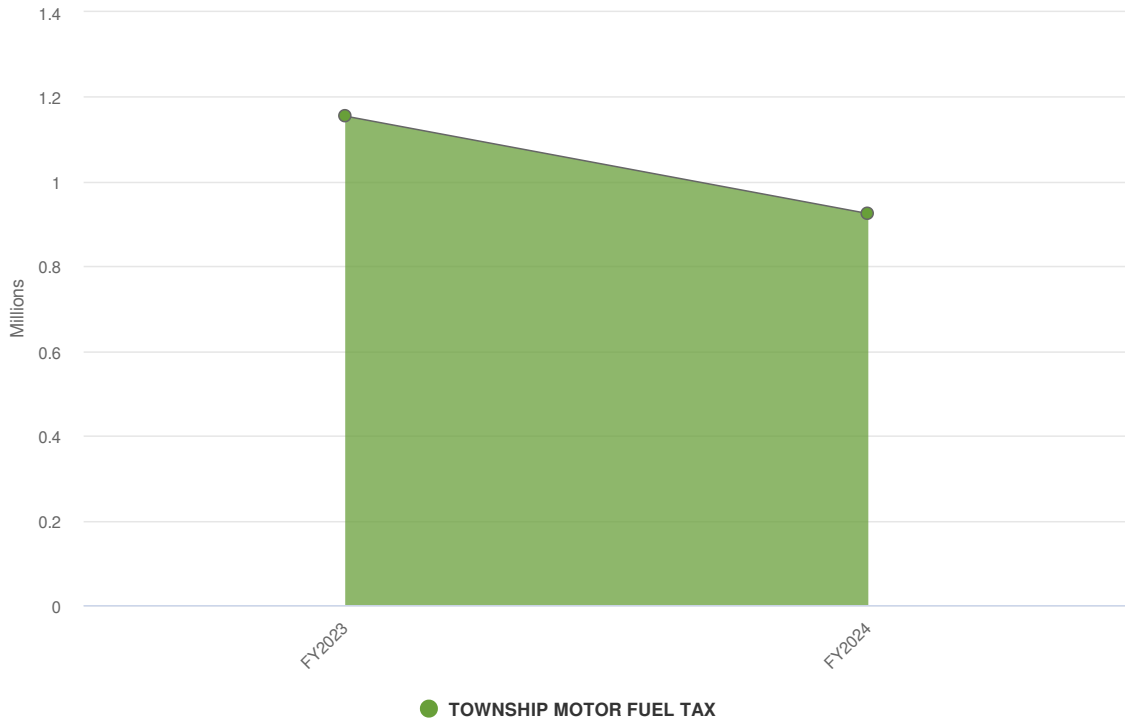
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$237.76K to \$0 in FY2025.



Revenue by Fund

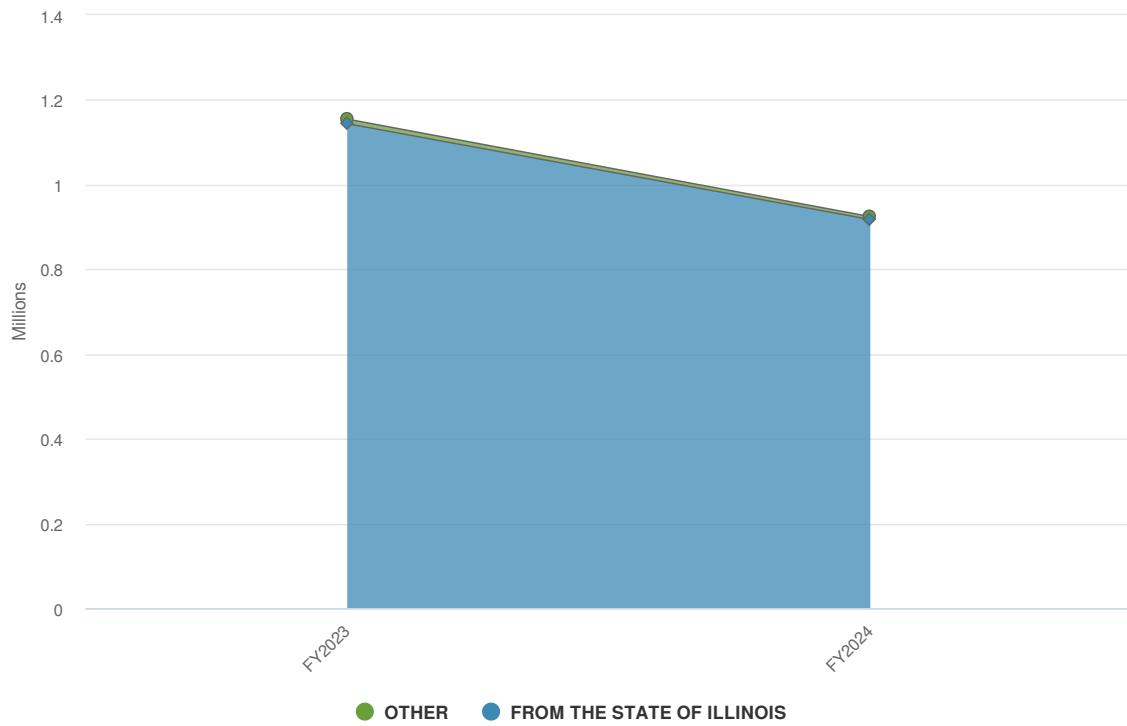
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
TOWNSHIP MOTOR FUEL TAX						
INTEREST EARNED	015-00-00-3027	\$10,912	\$2,500	\$2,400	\$2,400	-100%
STATE OF IL--ALLOTMENTS	015-00-00-3057	\$1,115,237	\$1,030,000	\$1,030,000	\$1,020,000	-100%
IL--NEEDY ASSIST PROGRAM	015-00-00-3158	\$28,358	\$38,112	\$38,112	\$30,000	-100%
Total TOWNSHIP MOTOR FUEL TAX:		\$1,154,507	\$1,070,612	\$1,070,512	\$1,052,400	-100%

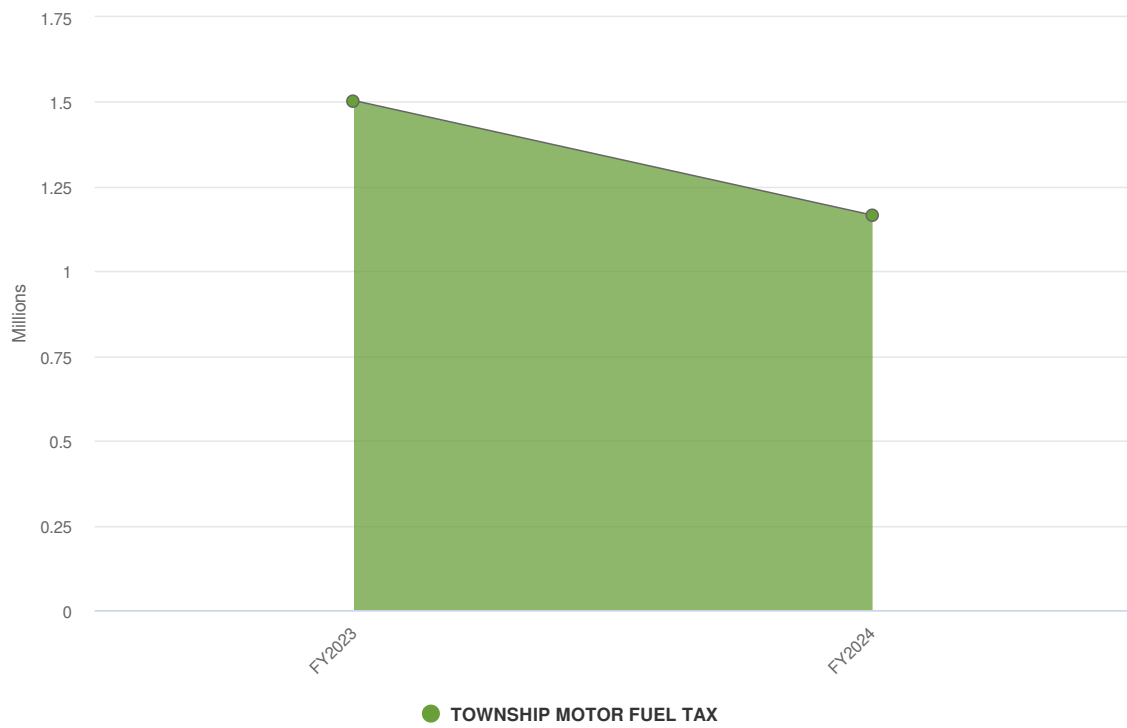
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



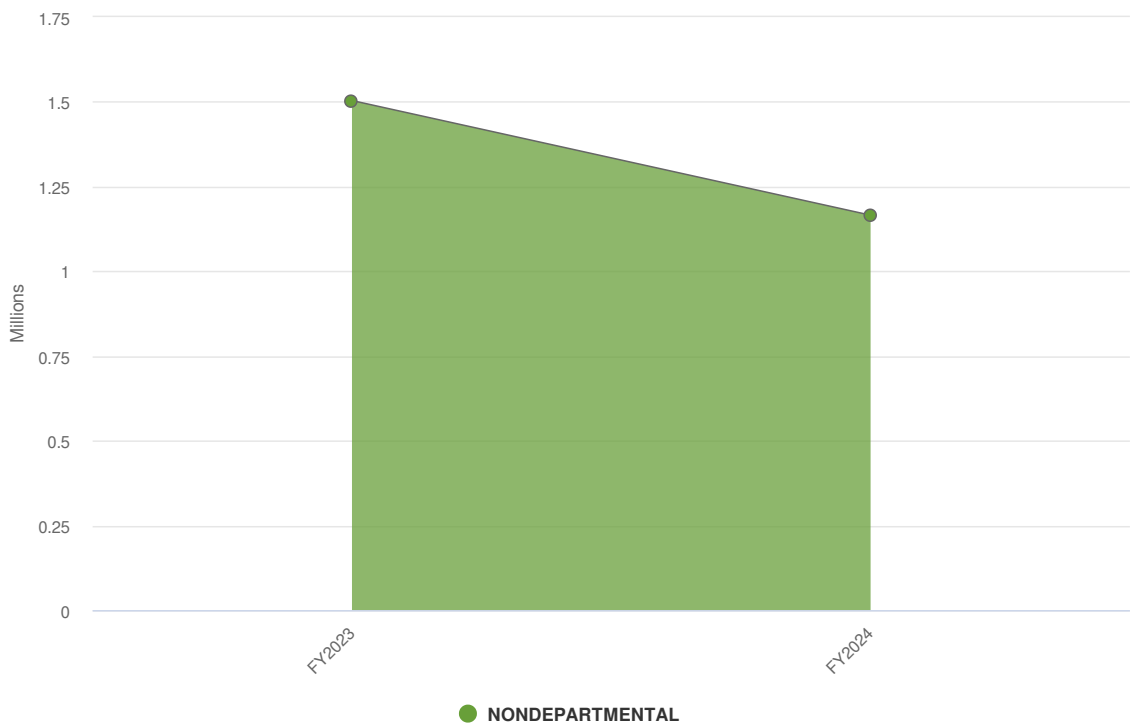
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

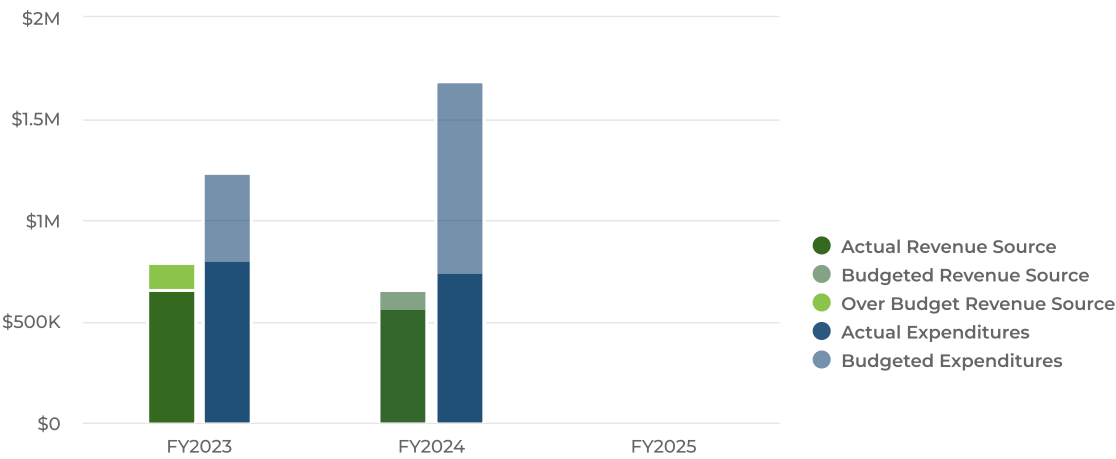


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
MAINT/CONSTRUCTION - ROADS	015-00-00-5120	\$992,293	\$1,535,000	\$174,000	\$900,000	-100%
REBUILD ILLINOIS	015-00-00-5158	\$452,306	\$283,000	\$4,677	\$0	-100%
ENGINEERING	015-00-00-5332	\$59,263	\$55,709	\$59,080	\$40,000	-100%
Total Expenditures:		\$1,503,862	\$1,873,709	\$237,757	\$940,000	-100%

016 - County Motor Fuel Tax

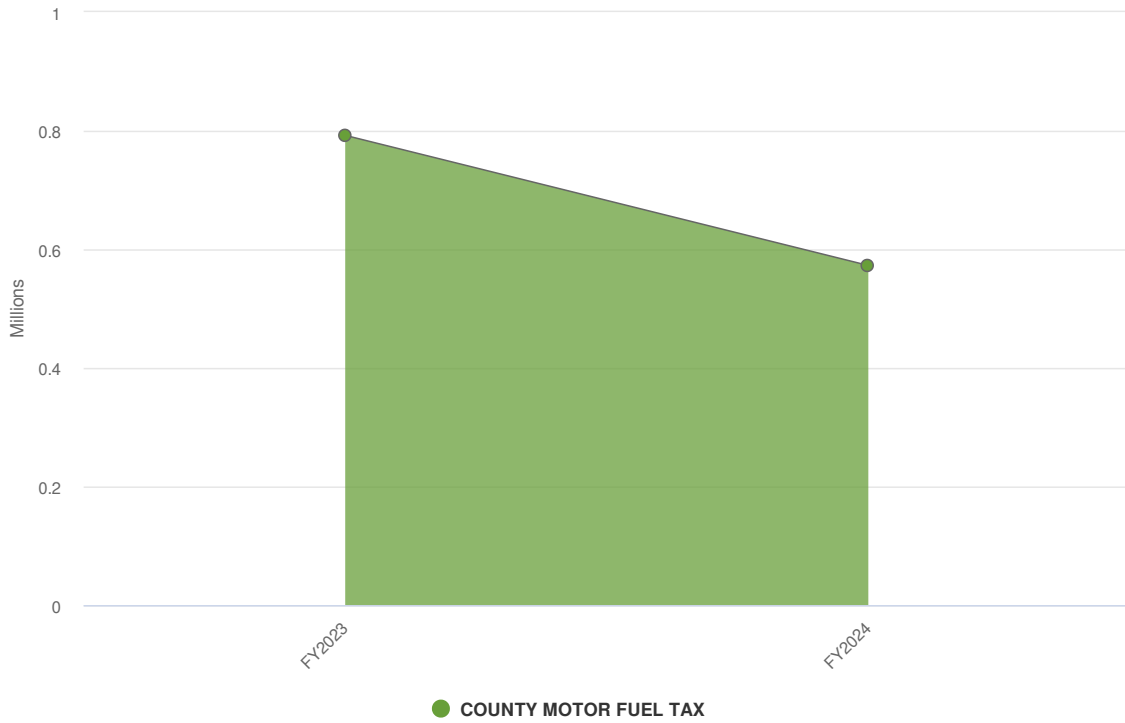
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$1.69M to \$0 in FY2025.



Revenue by Fund

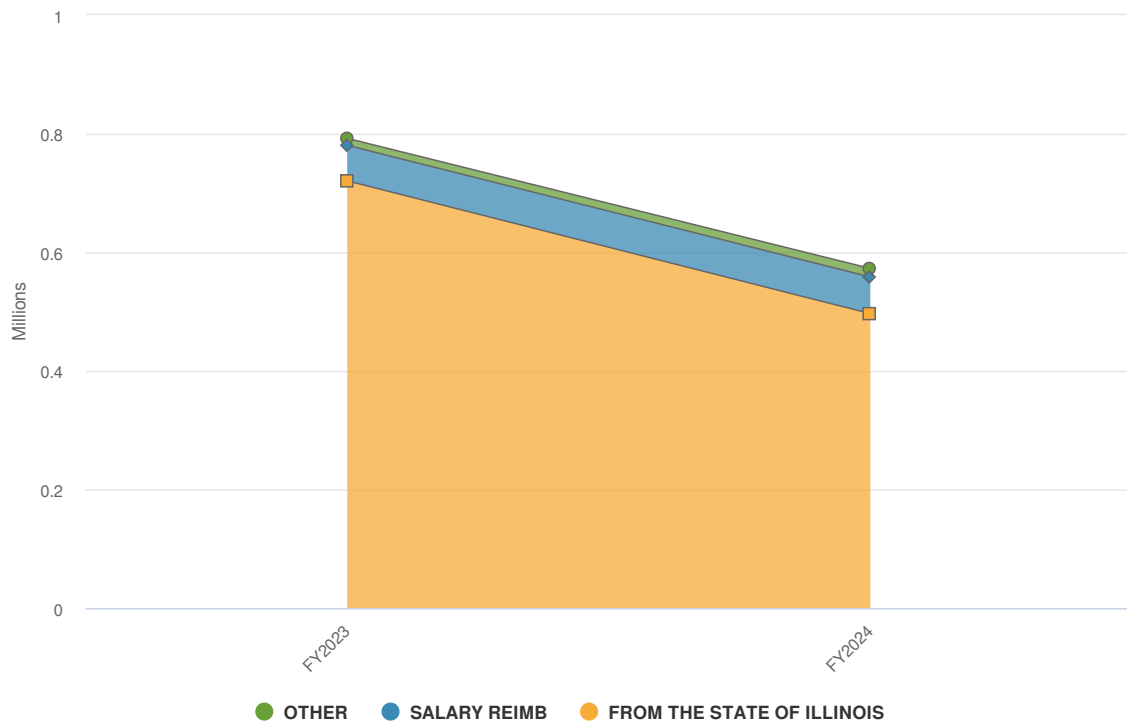
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
COUNTY MOTOR FUEL TAX						
INTEREST EARNED	016-00-00-3027	\$11,722	\$3,500	\$3,000	\$3,000	-100%
STATE OF IL--ALLOTMENTS	016-00-00-3057	\$519,980	\$475,000	\$475,000	\$480,000	-100%
ENGINEER'S SALARY REIMB	016-00-00-3135	\$60,000	\$60,238	\$62,400	\$64,272	-100%
IL--COMP ASSIST PROGRAM	016-00-00-3156	\$200,466	\$119,697	\$119,697	\$195,000	-100%
Total COUNTY MOTOR FUEL TAX:		\$792,167	\$658,435	\$660,097	\$742,272	-100%

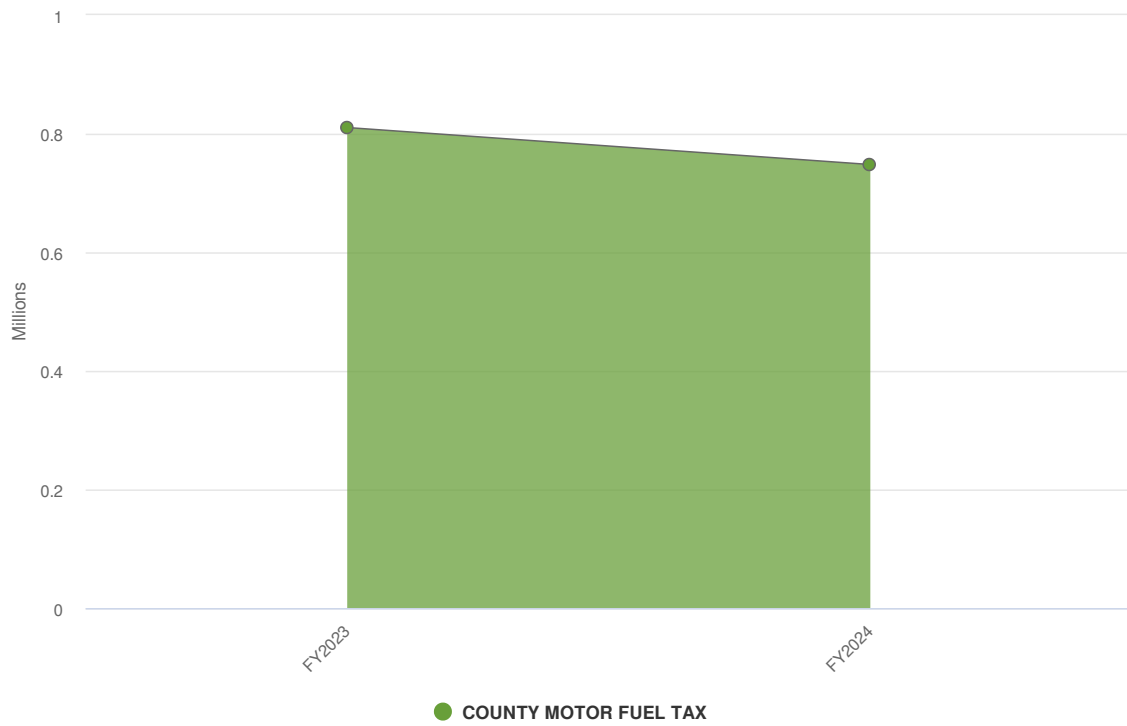
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



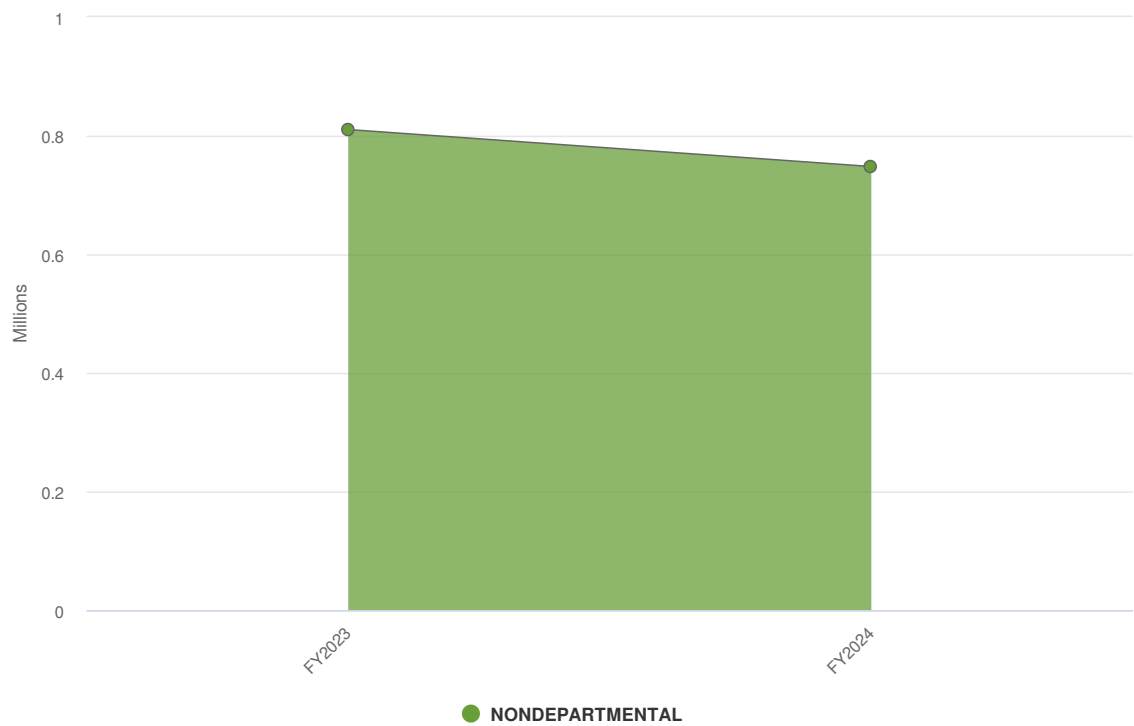
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

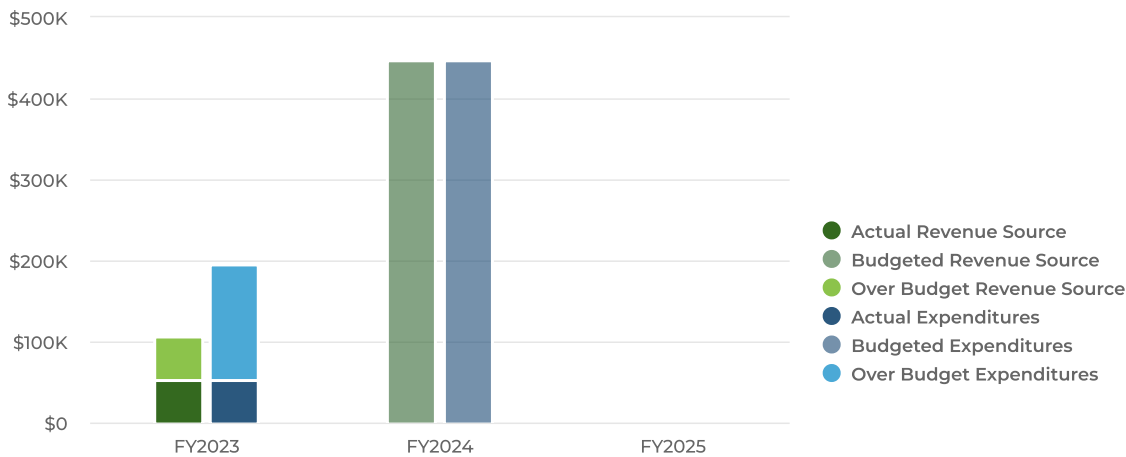


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
SUPERINTENDENT SALARY	016-00-00-5115	\$116,436	\$120,477	\$124,800	\$128,544	-100%
COUNTY EQUIPMENT RENTAL	016-00-00-5116	\$0	\$250,000	\$200,000	\$200,000	-100%
MAINTENANCE	016-00-00-5117	\$682,382	\$838,000	\$527,875	\$663,800	-100%
REBUILD ILLINOIS	016-00-00-5158	\$0	\$0	\$804,000	\$0	-100%
PART-TIME WAGES	016-00-00-5314	\$11,561	\$30,000	\$30,000	\$20,000	-100%
Total Expenditures:		\$810,379	\$1,238,477	\$1,686,675	\$1,012,344	-100%

017 - Township Bridge Program

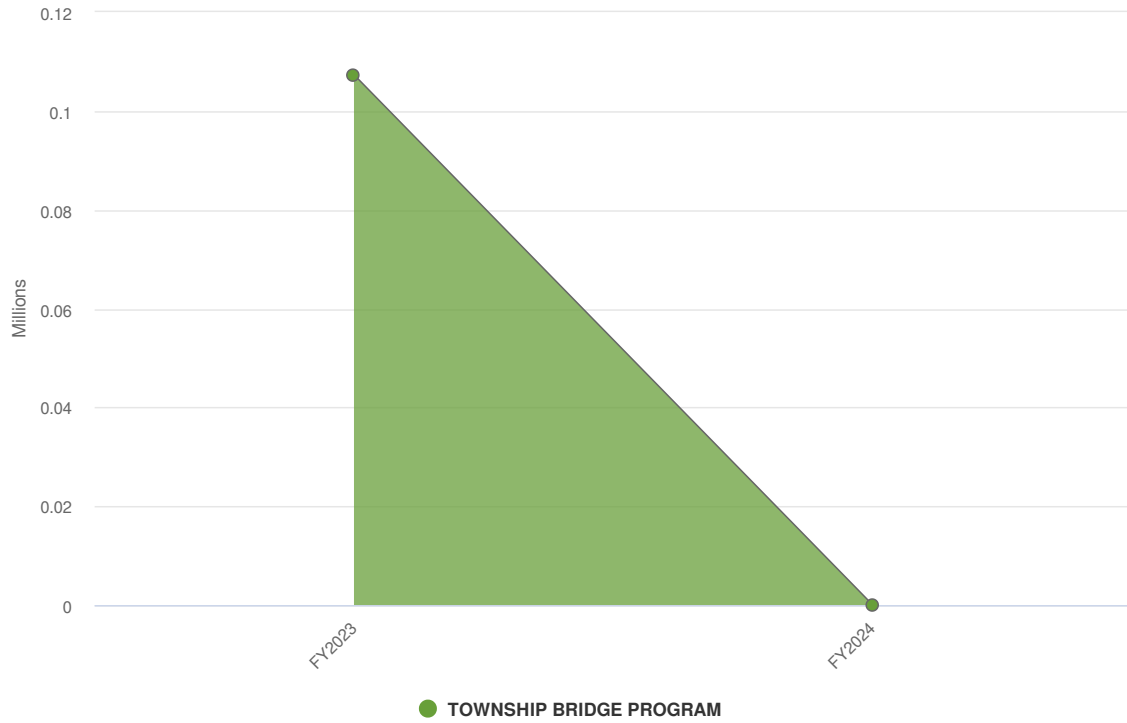
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$447.24K to \$0 in FY2025.



Revenue by Fund

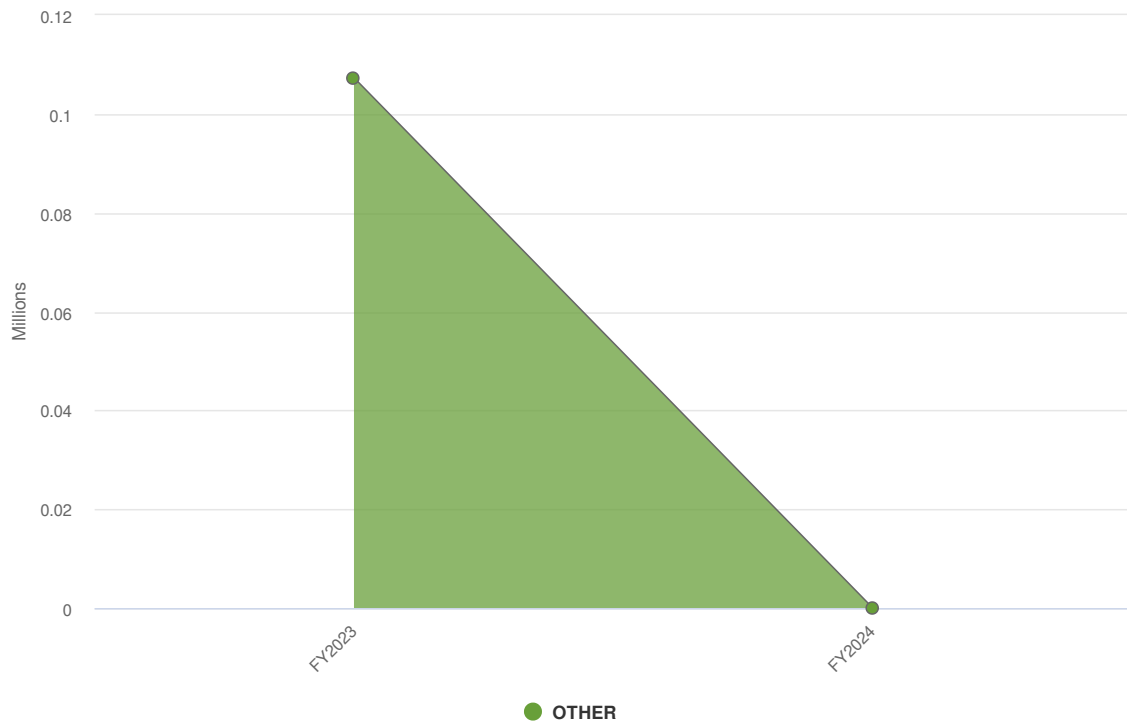
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
TOWNSHIP BRIDGE PROGRAM						
INTEREST EARNED	017-00-00-3027	\$101	\$5	\$0	\$50	0%
STATE IDOT FUND	017-00-00-3056	\$0	\$0	\$447,241	\$447,241	-100%
STATE OF IL-- ALLOTMENTS	017-00-00-3057	\$0	\$54,443	\$0	\$0	0%
OTHER INCOME	017-00-00-3099	\$107,234	\$0	\$0	\$0	0%
Total TOWNSHIP BRIDGE PROGRAM:		\$107,335	\$54,448	\$447,241	\$447,291	-100%

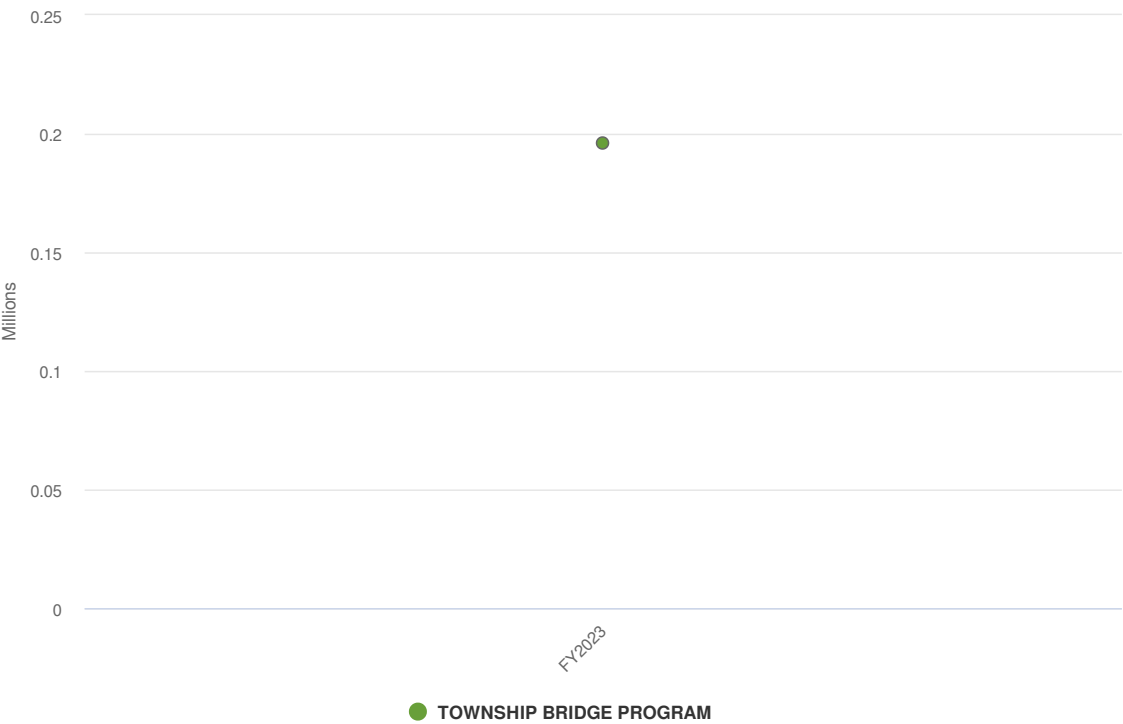
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



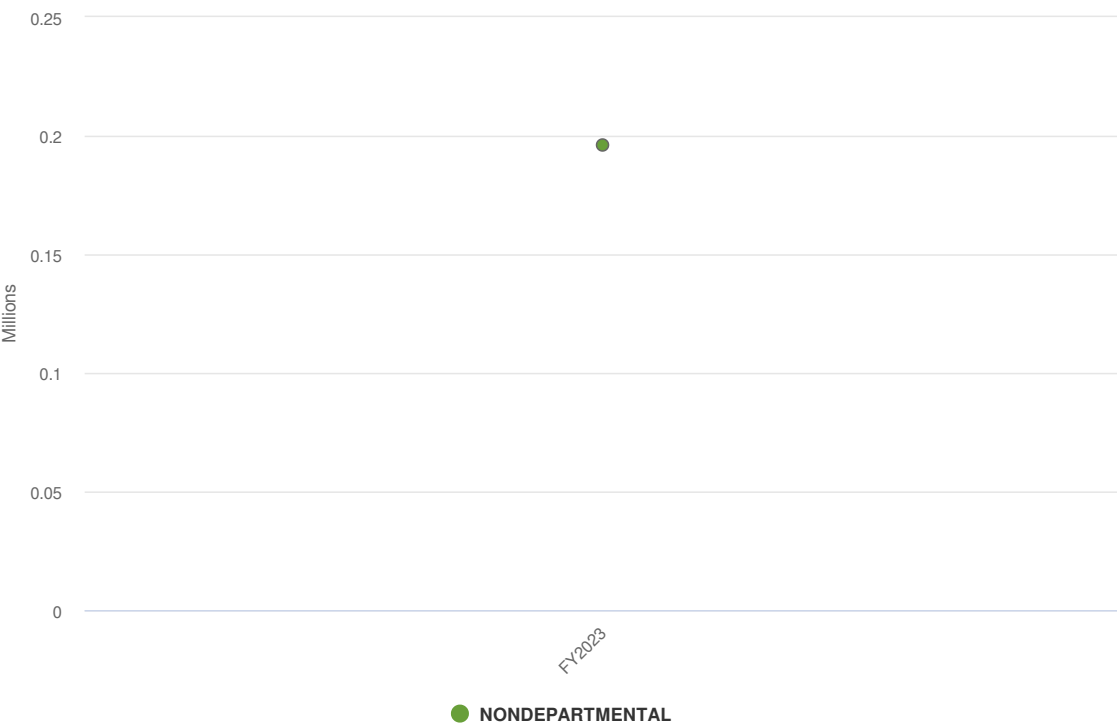
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

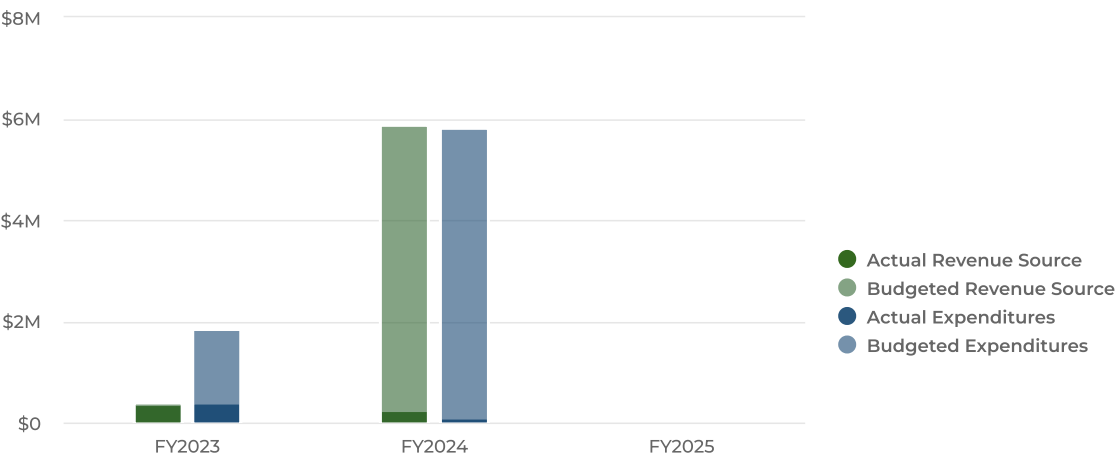


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
STATE IDOT EXPENSES	017-00-00-5033	\$0	\$0	\$447,241	\$266,841	-100%
REIMB--COUNTY BRIDGE AID	017-00-00-5122	\$196,071	\$54,443	\$0	\$180,400	0%
Total Expenditures:		\$196,071	\$54,443	\$447,241	\$447,241	-100%

018 - County Matching Fund

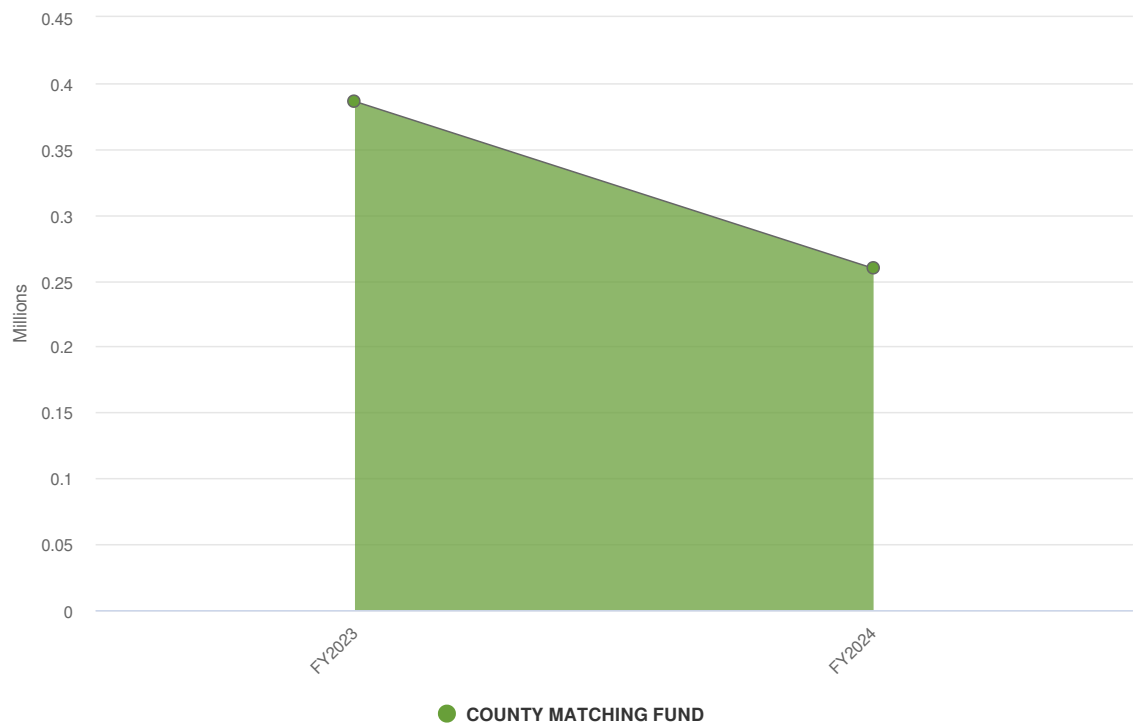
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$5.83M to \$0 in FY2025.



Revenue by Fund

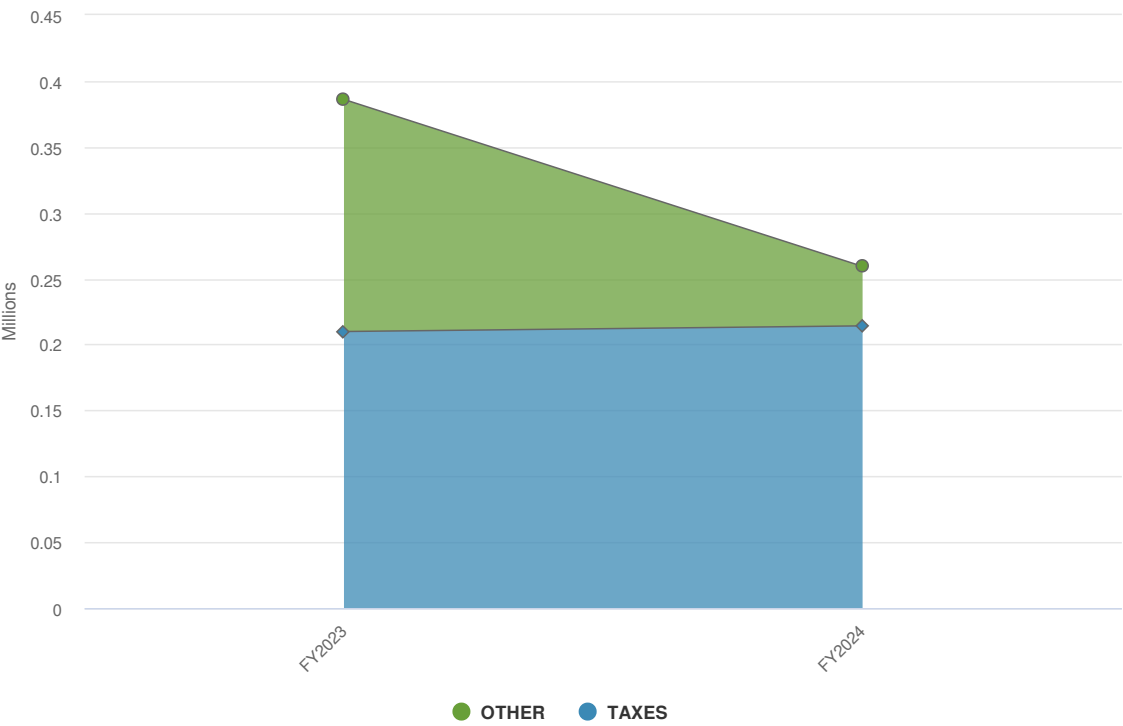
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
COUNTY MATCHING FUND						
REAL ESTATE TAX COLLECTION	018-00-00-3001	\$209,777	\$210,000	\$220,000	\$230,000	-100%
MOBILE HOME TAX COLLECTION	018-00-00-3002	\$68	\$88	\$88	\$88	-100%
INTEREST EARNED	018-00-00-3027	\$55,511	\$500	\$13,000	\$13,000	-100%
OTHER INCOME	018-00-00-3099	\$120,652	\$212,000	\$5,660,000	\$50,000	-100%
Total COUNTY MATCHING FUND:		\$386,008	\$422,588	\$5,893,088	\$293,088	-100%

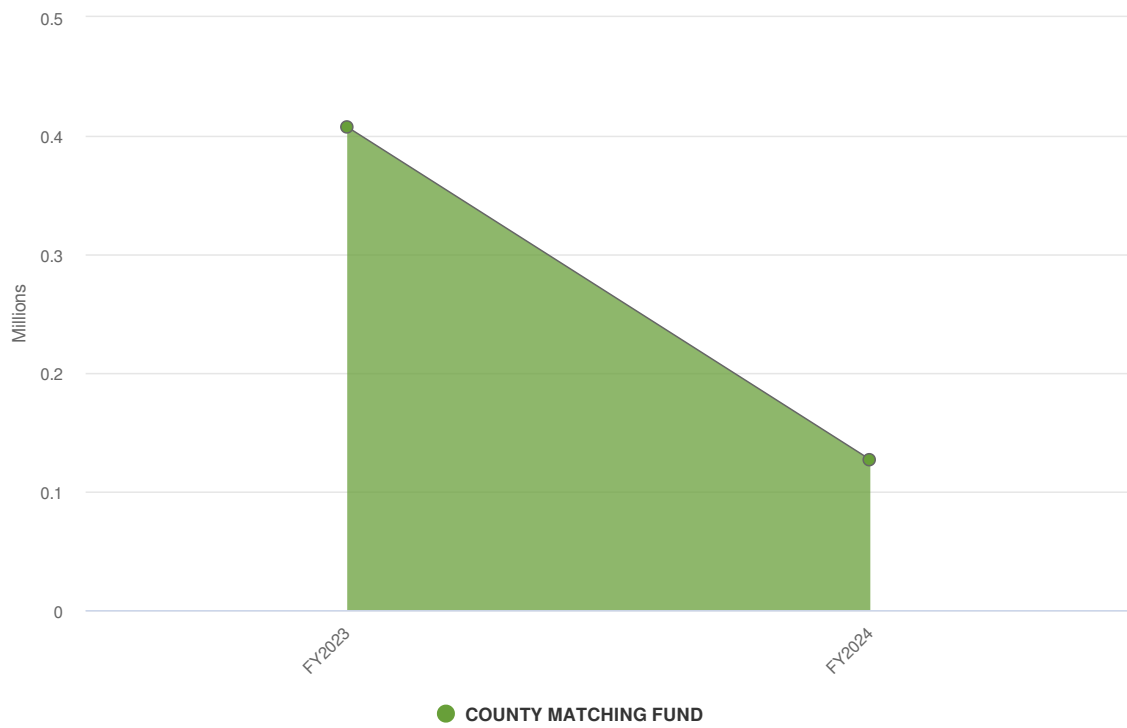
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



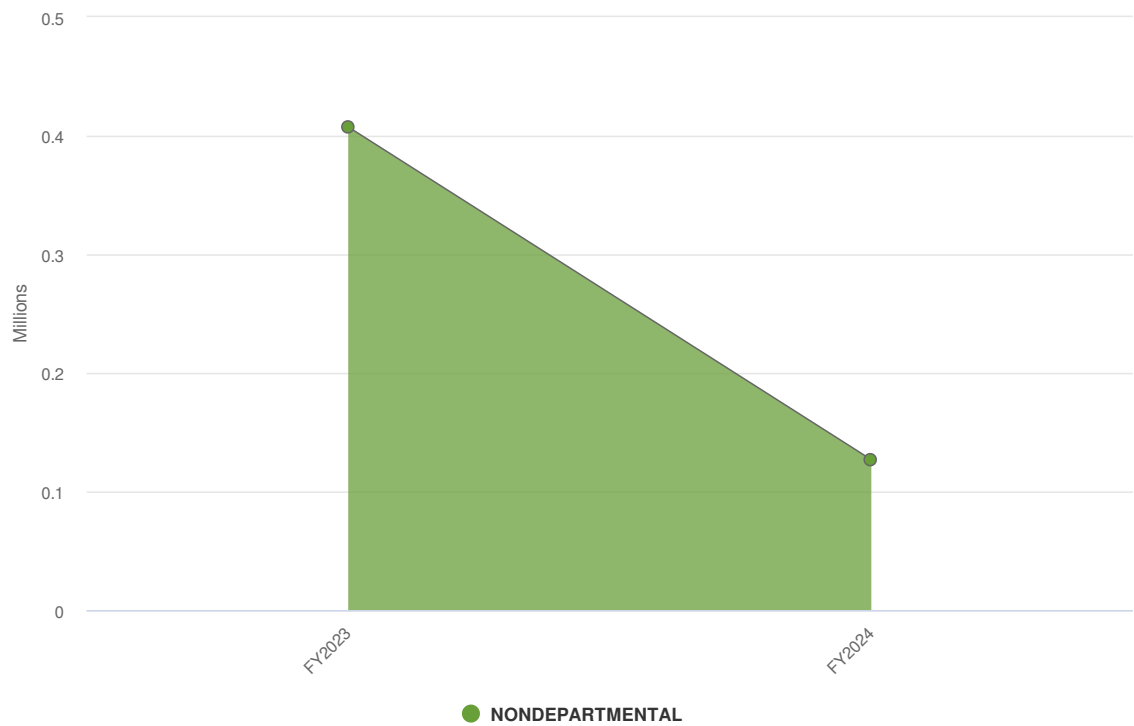
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function



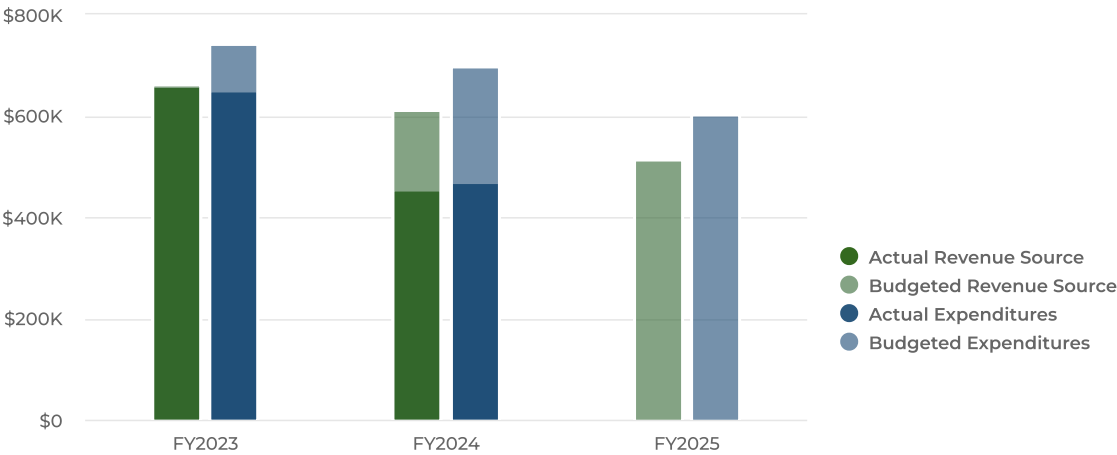
Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
TRANSPORTATION--CONSTRUCTION	018-00-00-5113	\$0	\$1,591,890	\$5,552,638	\$800,000	-100%
PROJECTS TO BE IDENTIFIED	018-00-00-5118	\$407,398	\$265,000	\$275,000	\$275,000	-100%
Total Expenditures:		\$407,398	\$1,856,890	\$5,827,638	\$1,075,000	-100%

Summary

The County of Carroll is projecting \$516.61K of revenue in FY2025, which represents a 15.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 13.4% or \$93.74K to \$604.98K in FY2025.

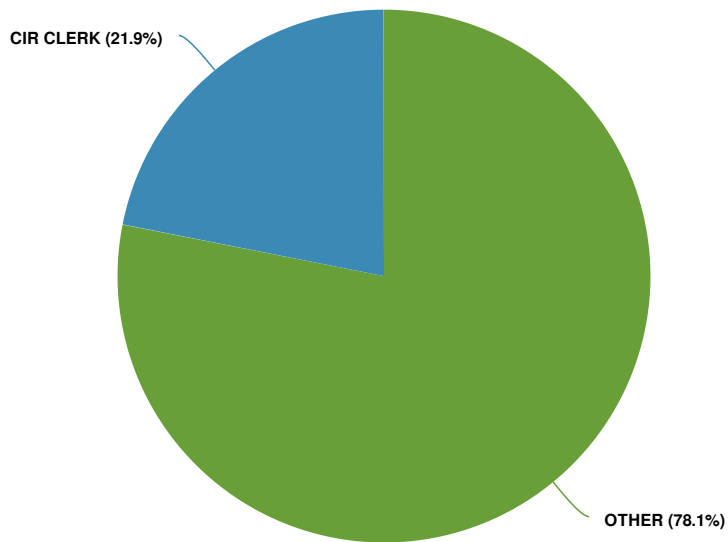
The funds included within the Circuit Clerk page consist of the following. To view these individual funds, drop the arrow down to see each fund in more detail.

- 022- Court Automation
- 047- Document Storage Fee
- 049- Child Support Fee
- 050- Circuit Clerk
- 057- Operation and Admin
- 088- E-Citation

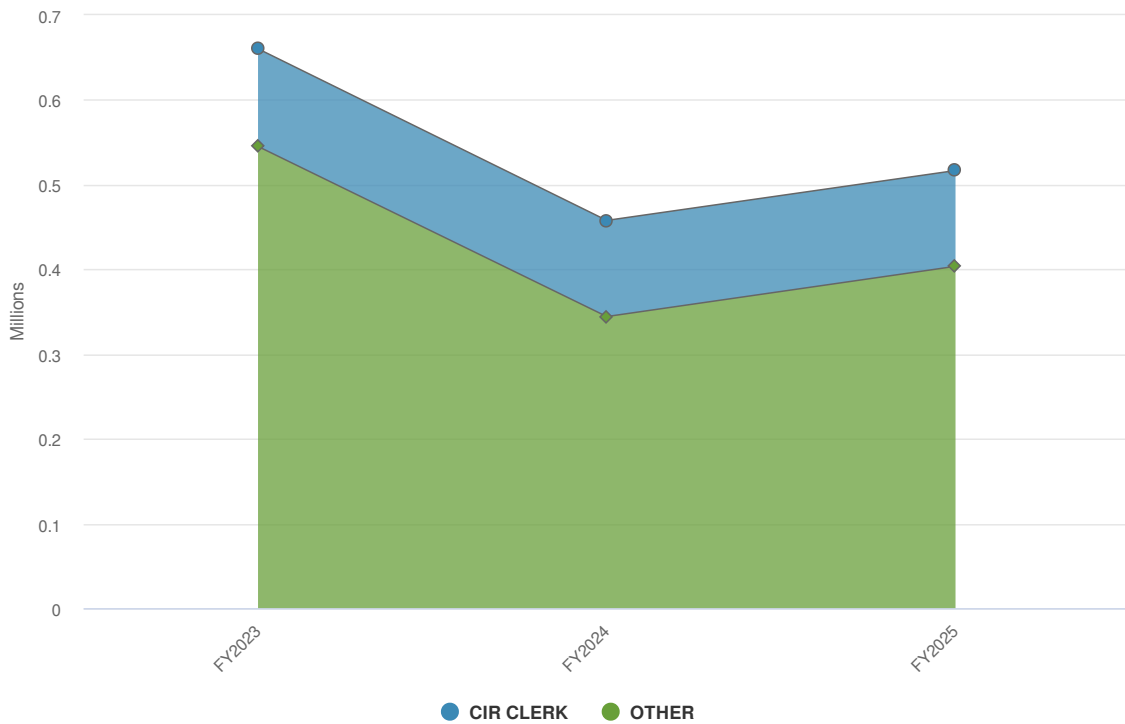


Revenues by Source

Projected 2025 Revenues by Source

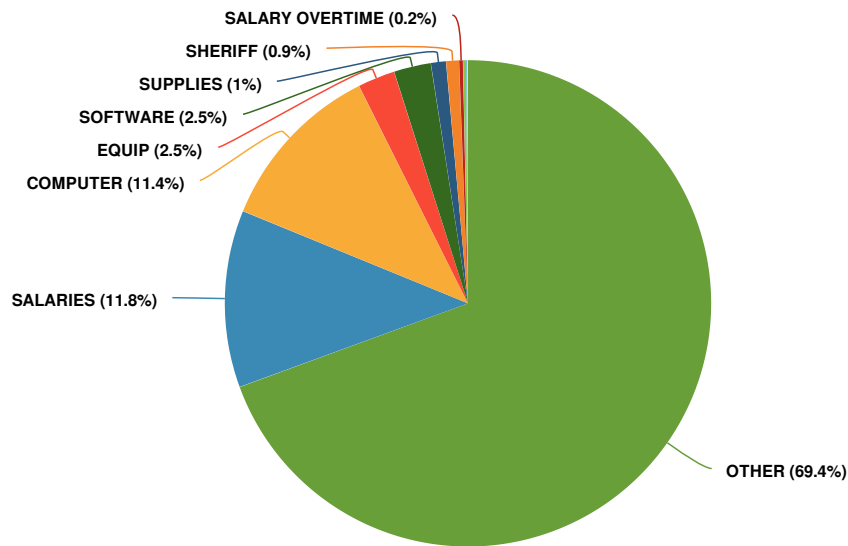


Budgeted and Historical 2025 Revenues by Source

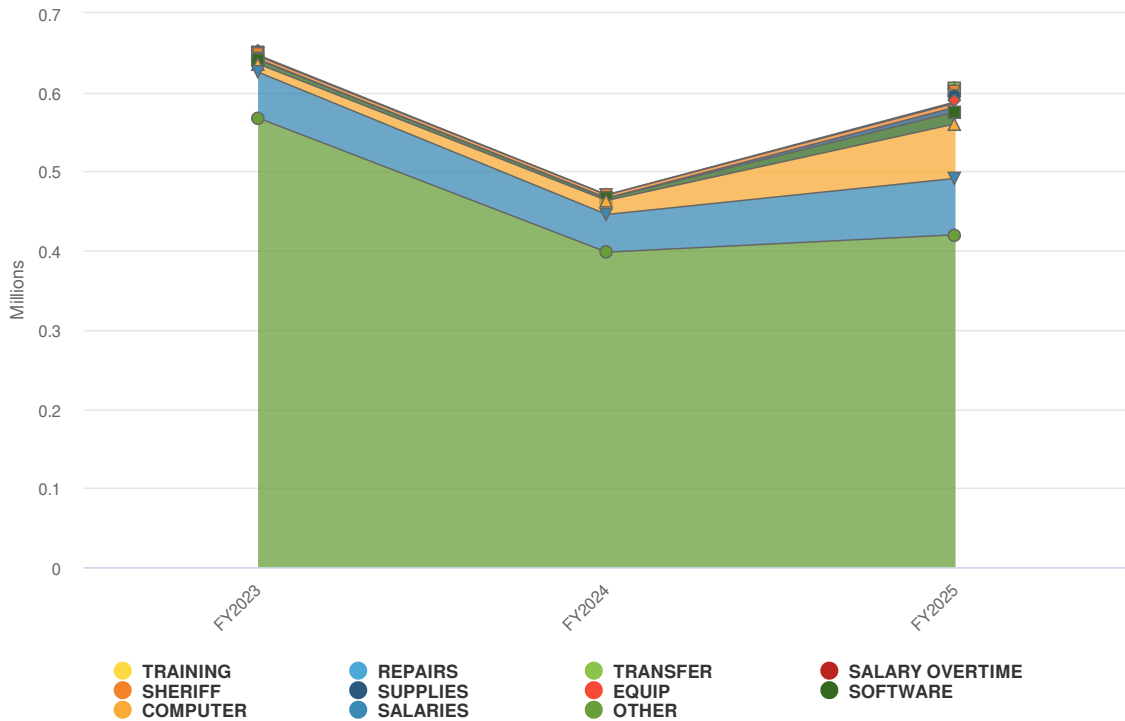


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



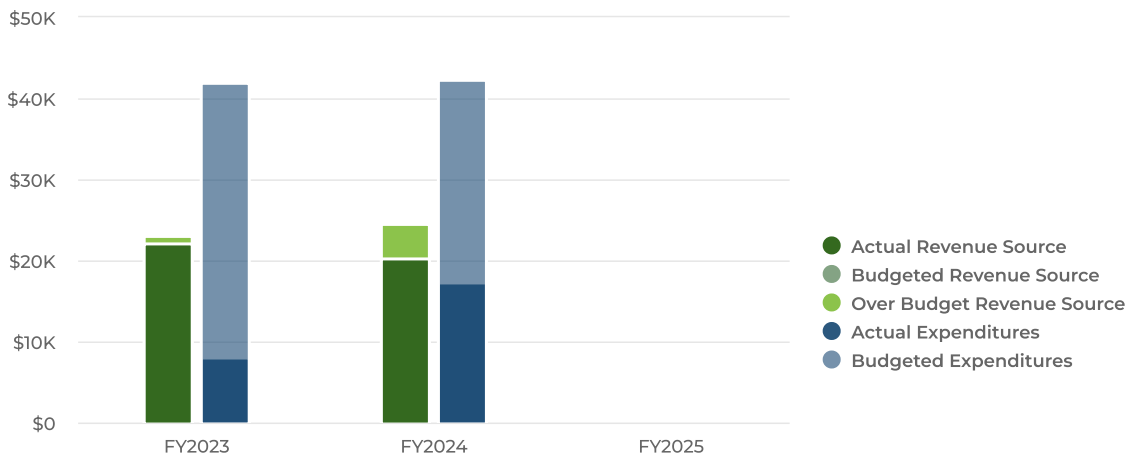
Budgeted and Historical Expenditures by Expense Type



022 - Court Automation

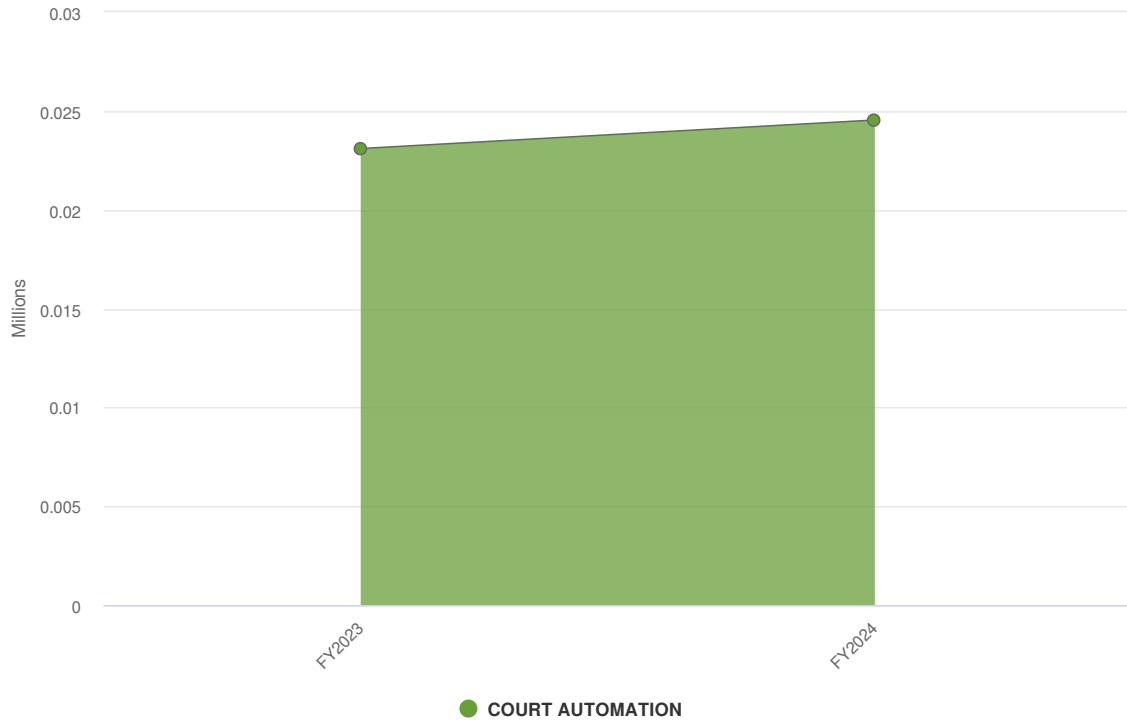
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$42.5K to \$0 in FY2025.



Revenue by Fund

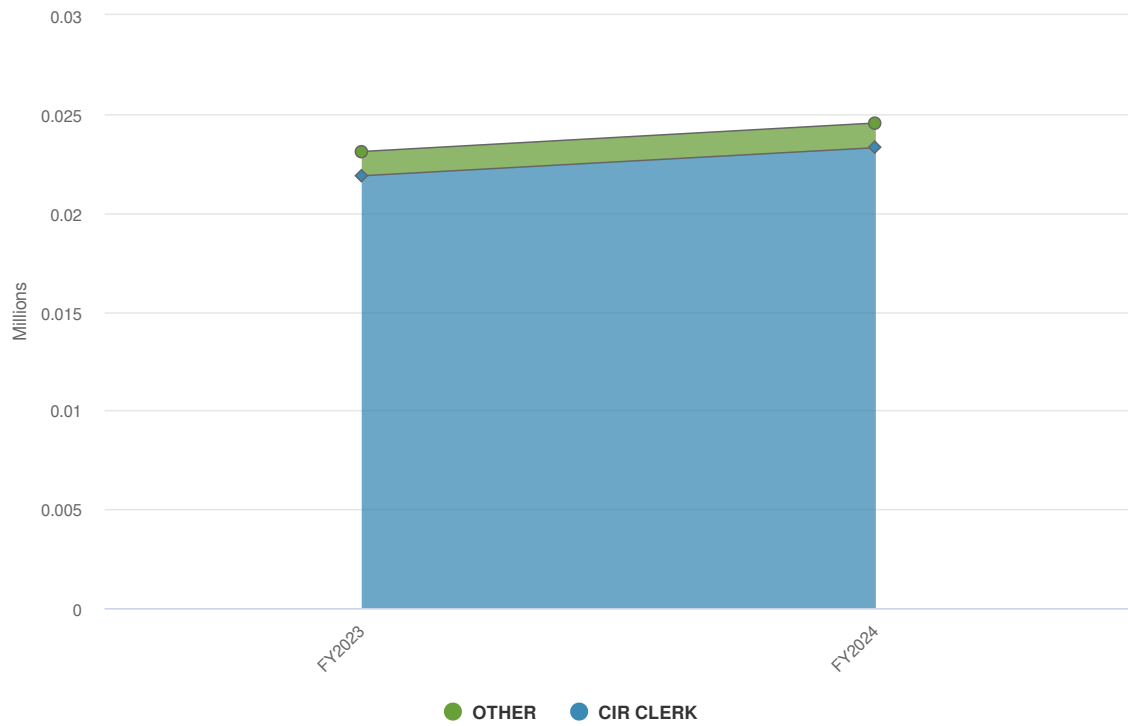
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
COURT AUTOMATION						
INTEREST EARNED	022-00-00-3027	\$1,228	\$300	\$300	\$1,000	-100%
CIR CLERK--CT AUTOMATION FEES	022-00-00-3186	\$21,869	\$22,000	\$20,000	\$21,000	-100%
Total COURT AUTOMATION:		\$23,097	\$22,300	\$20,300	\$22,000	-100%

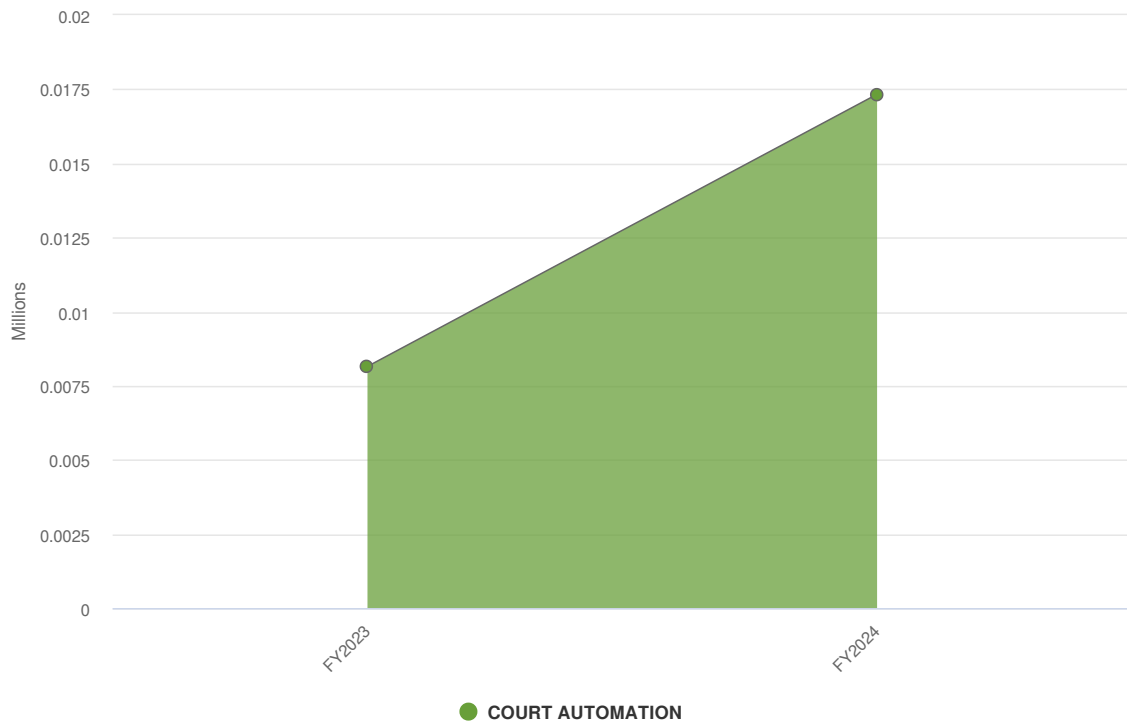
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



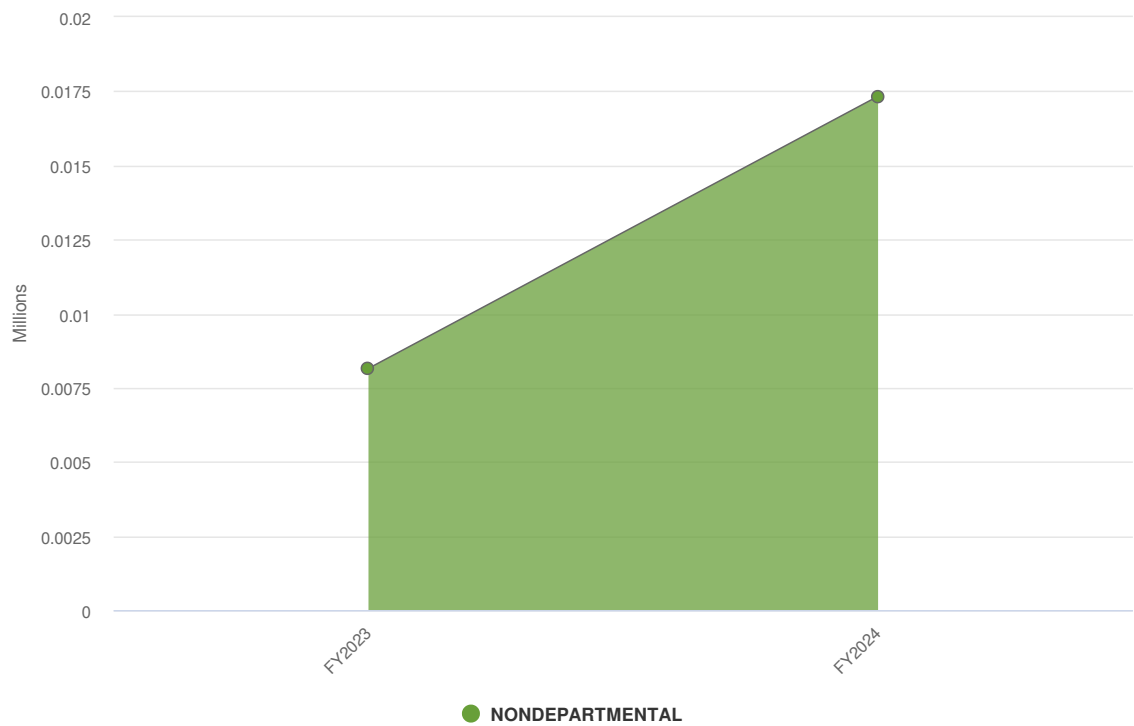
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

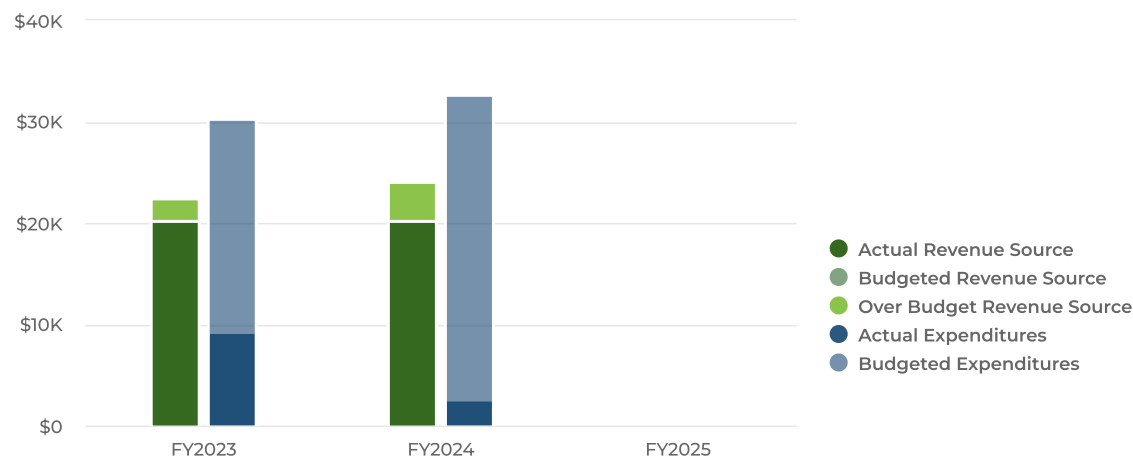


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
EQUIPMENT	022-00-00-5045	\$0	\$2,000	\$2,500	\$2,500	-100%
COMPUTER SOFTWARE	022-00-00-5135	\$200	\$5,000	\$5,000	\$5,000	-100%
COMPUTER SYSTEM	022-00-00-7113	\$7,951	\$35,000	\$35,000	\$35,000	-100%
Total Expenditures:		\$8,151	\$42,000	\$42,500	\$42,500	-100%

047 - Document Storage Fee

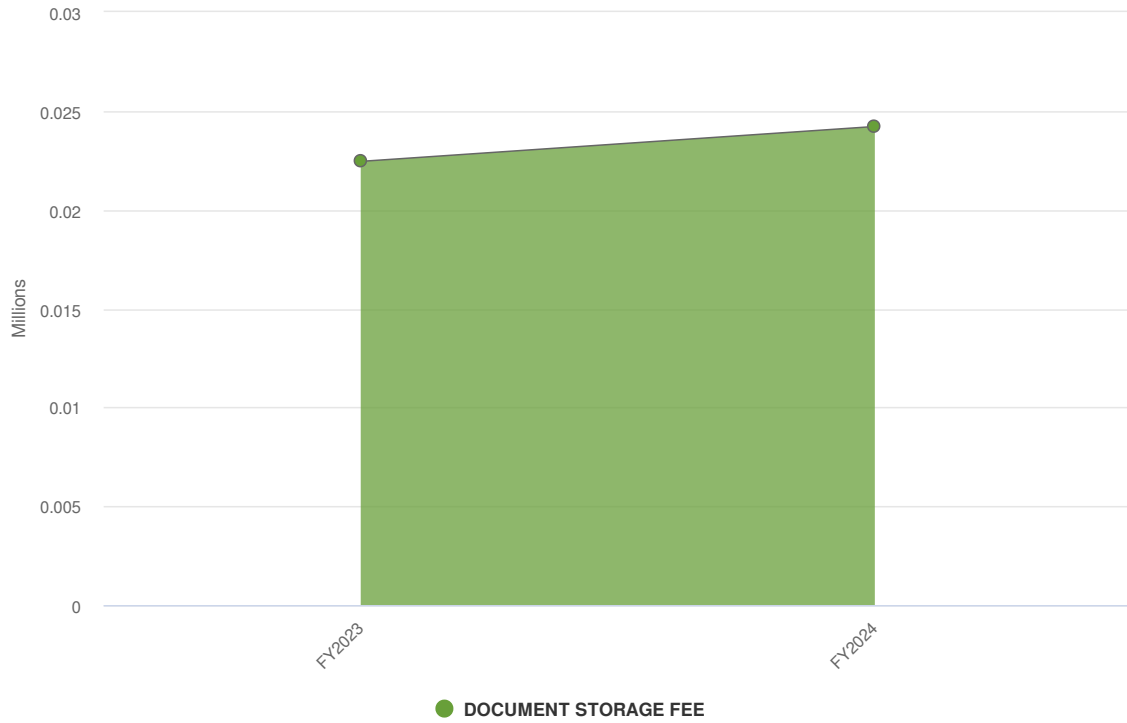
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$32.81K to \$0 in FY2025.



Revenue by Fund

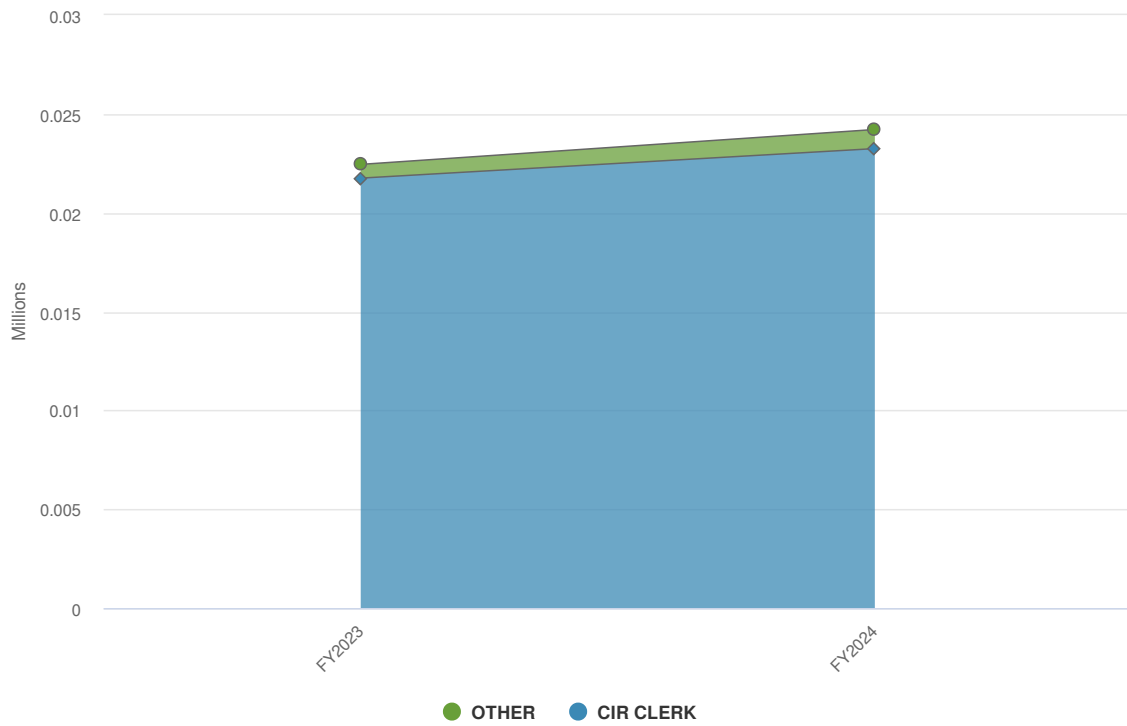
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
DOCUMENT STORAGE FEE						
INTEREST EARNED	047-00-00-3027	\$696	\$250	\$350	\$750	-100%
CIR CLERK--DOC STOR FEES	047-00-00-3167	\$21,751	\$20,000	\$20,000	\$20,000	-100%
Total DOCUMENT STORAGE FEE:		\$22,446	\$20,250	\$20,350	\$20,750	-100%

Revenues by Source

Budgeted and Historical 2025 Revenues by Source



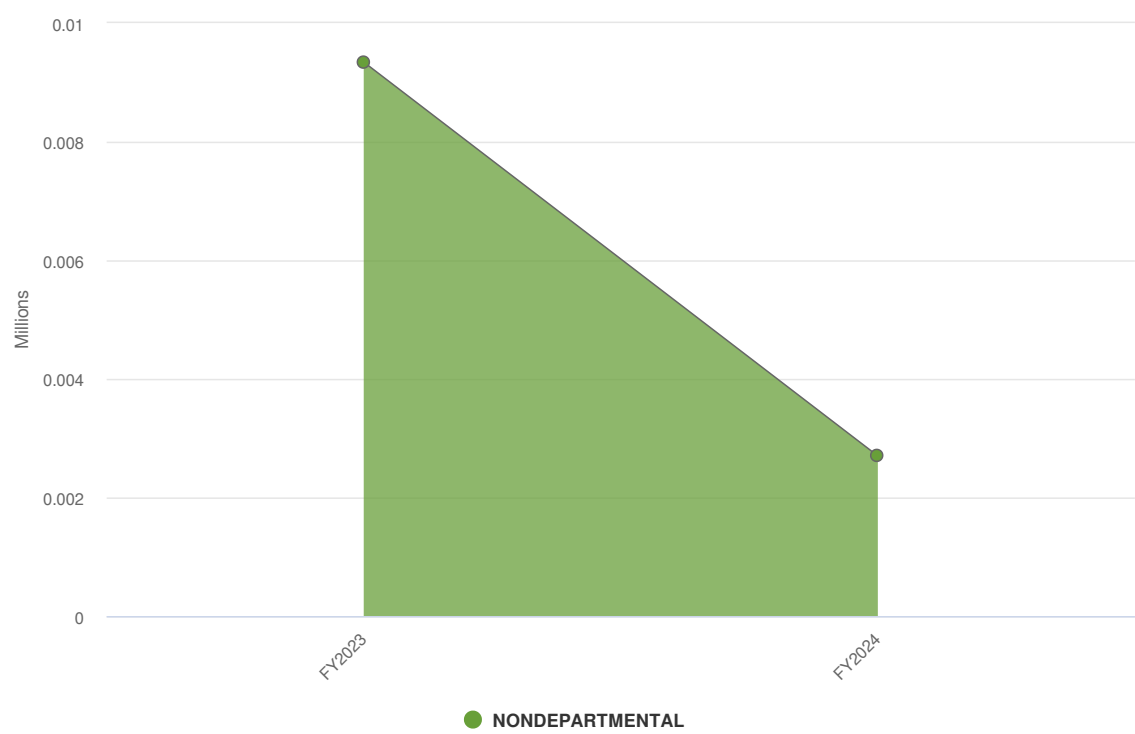
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

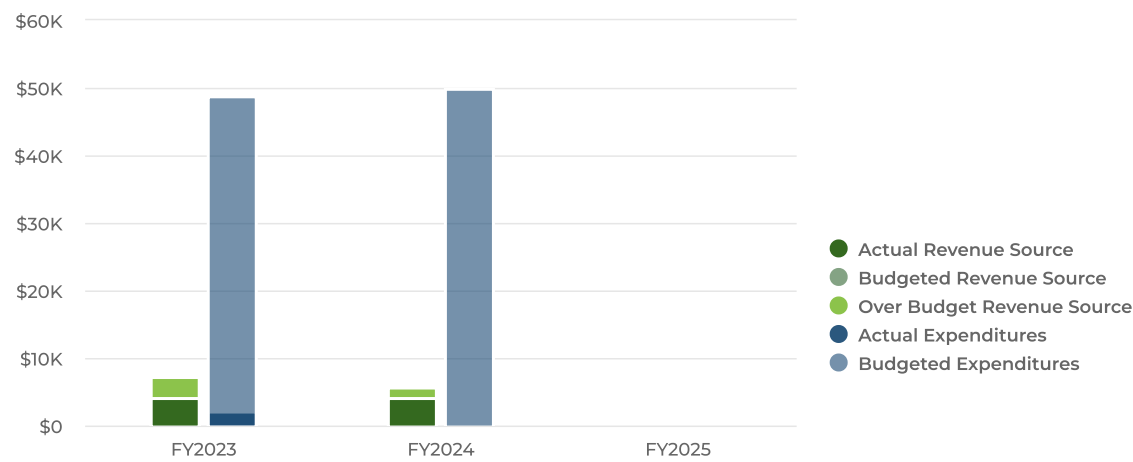


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
SOFTWARE	047-00-00-5334	\$5,000	\$5,000	\$5,000	\$5,000	-100%
WAGES	047-00-00-5369	\$0	\$4,000	\$4,000	\$9,000	-100%
EQUIPMENT	047-00-00-5395	\$2,229	\$5,000	\$5,000	\$5,000	-100%
TRAN TO 20-3204 IMRF-CLK IMRF	047-00-00-5400	\$306	\$306	\$306	\$135	-100%
TRAN TO 19-3204 SOC SEC--CLK	047-00-00-5414	\$499	\$499	\$499	\$230	-100%
ARCHIVING	047-00-00-5441	\$1,567	\$8,500	\$10,000	\$10,000	-100%
COMPUTER SYSTEM	047-00-00-7113	-\$257	\$7,000	\$8,000	\$8,000	-100%
Total Expenditures:		\$9,343	\$30,305	\$32,805	\$37,365	-100%

049 - Child Support Fee Fund

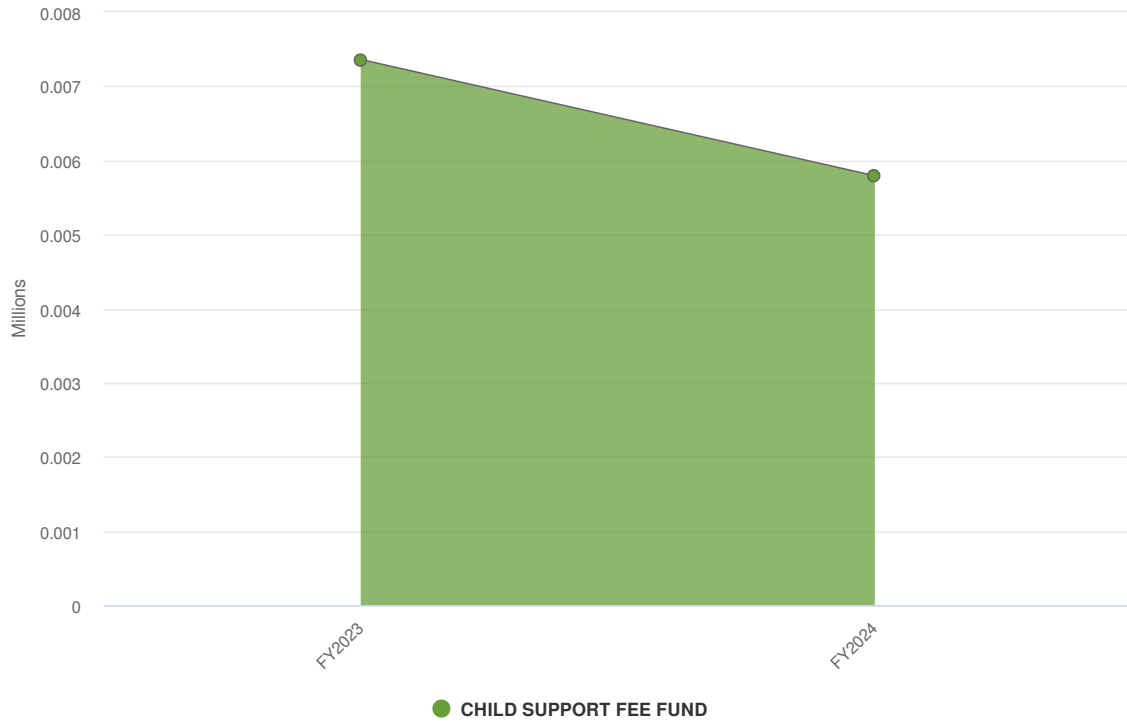
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$49.91K to \$0 in FY2025.



Revenue by Fund

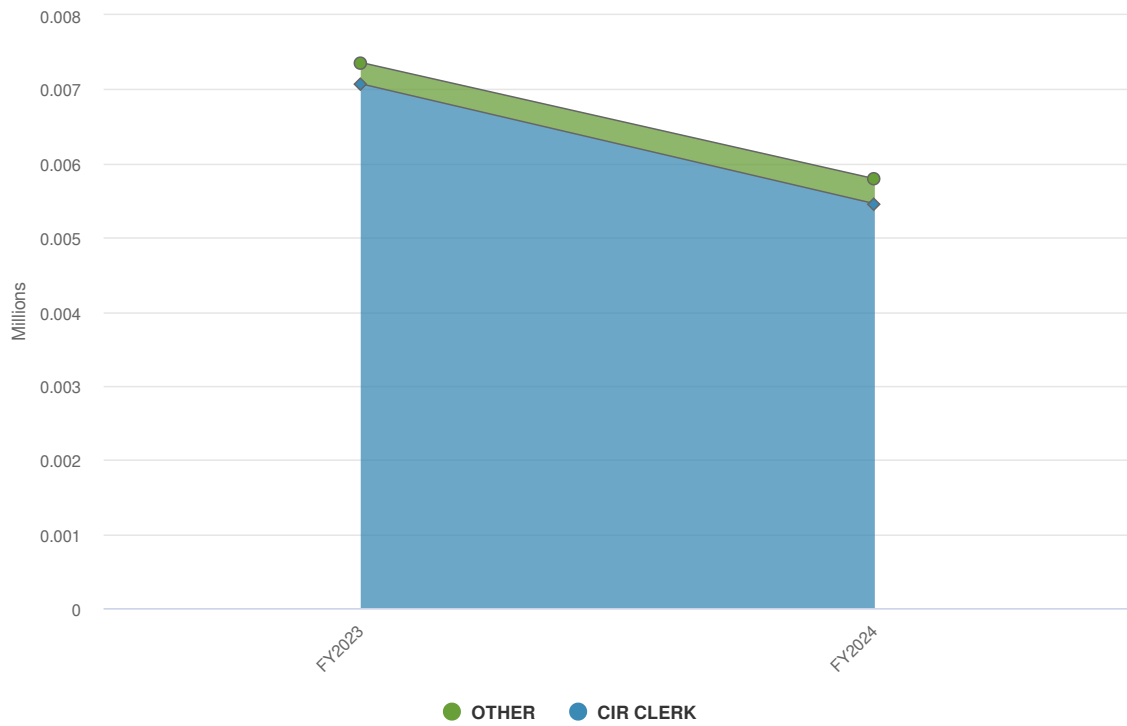
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
CHILD SUPPORT FEE FUND						
INTEREST EARNED	049-00-00-3027	\$288	\$200	\$200	\$250	-100%
CHILD SUPPORT FEES	049-00-00-3140	\$7,074	\$4,000	\$4,000	\$4,500	-100%
Total CHILD SUPPORT FEE FUND:		\$7,362	\$4,200	\$4,200	\$4,750	-100%

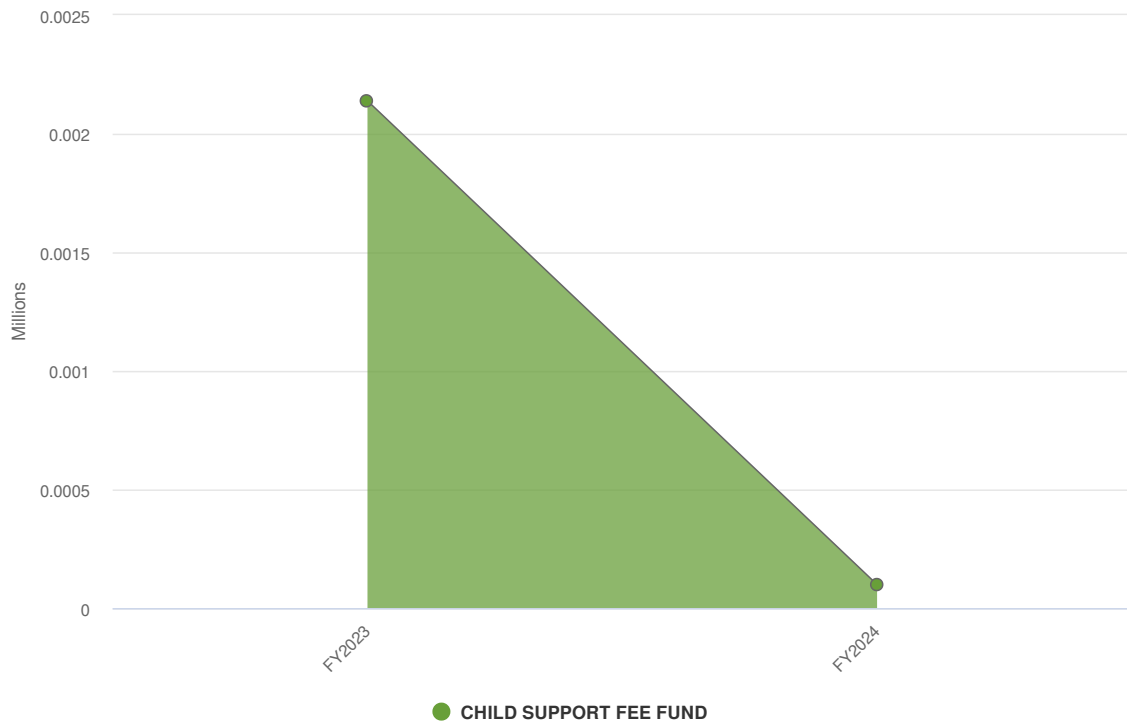
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



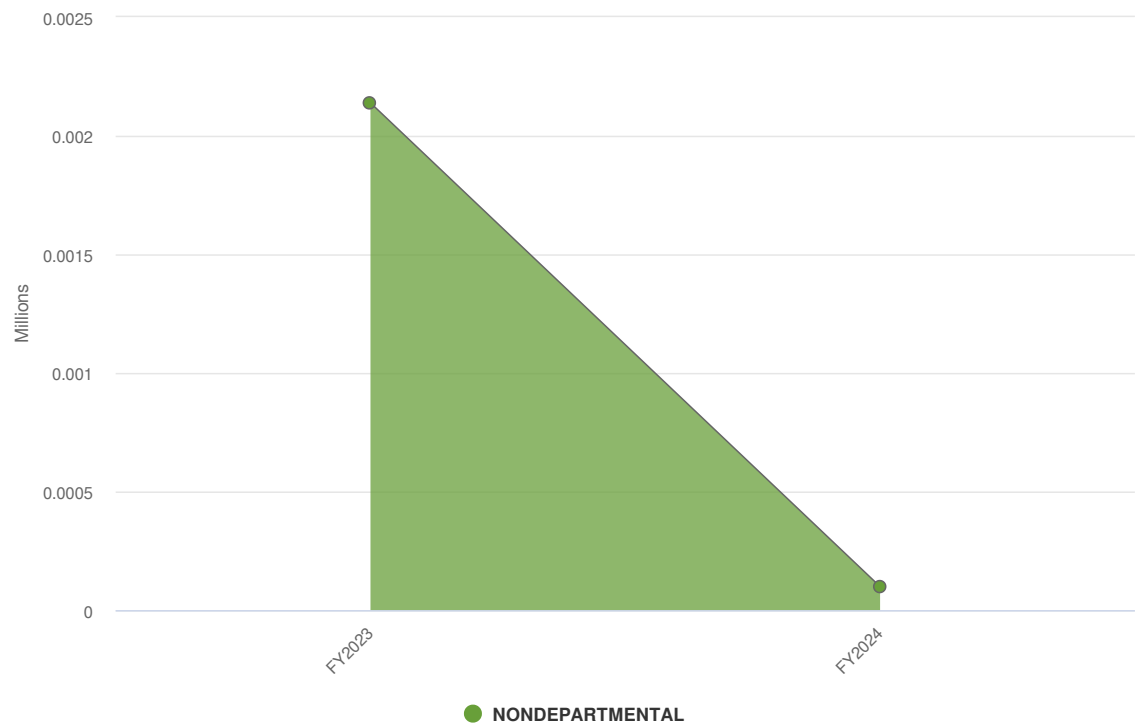
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

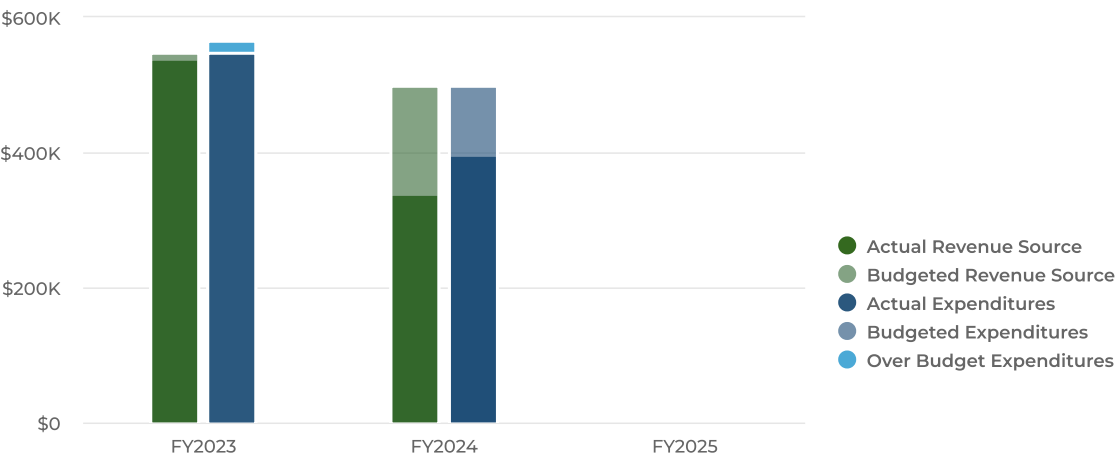


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
EQUIPMENT	049-00-00-5317	\$0	\$7,500	\$7,500	\$7,500	-100%
PRINTING, SUPPLIES & POSTAGE	049-00-00-5323	\$0	\$3,000	\$3,000	\$3,000	-100%
SOFTWARE MAINTENANCE FEE	049-00-00-5372	\$0	\$5,000	\$5,000	\$5,000	-100%
TRAN TO 20-3204 IMRF--CLK IMRF	049-00-00-5400	\$72	\$72	\$50	\$0	-100%
TRAN TO 11-3078 GN FD--CLK WAGE	049-00-00-5407	\$800	\$800	\$800	\$800	-100%
TRAN TO 19-3204 SOC SEC--CLK	049-00-00-5414	\$61	\$61	\$61	\$61	-100%
CIR CLERK CLERKHIRE--O/T PAY	049-00-00-5421	\$0	\$1,000	\$2,000	\$2,000	-100%
ARCHIVING	049-00-00-5441	\$0	\$10,000	\$10,000	\$10,000	-100%
STRAIGHT OVERTIME--1.0	049-00-00-6063	\$1,206	\$1,500	\$1,500	\$1,500	-100%
COMPUTER SYSTEM	049-00-00-7113	\$0	\$20,000	\$20,000	\$20,000	-100%
Total Expenditures:		\$2,139	\$48,933	\$49,911	\$49,861	-100%

050 - Circuit Clerk Fund

Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$500K to \$0 in FY2025.



Revenue by Fund

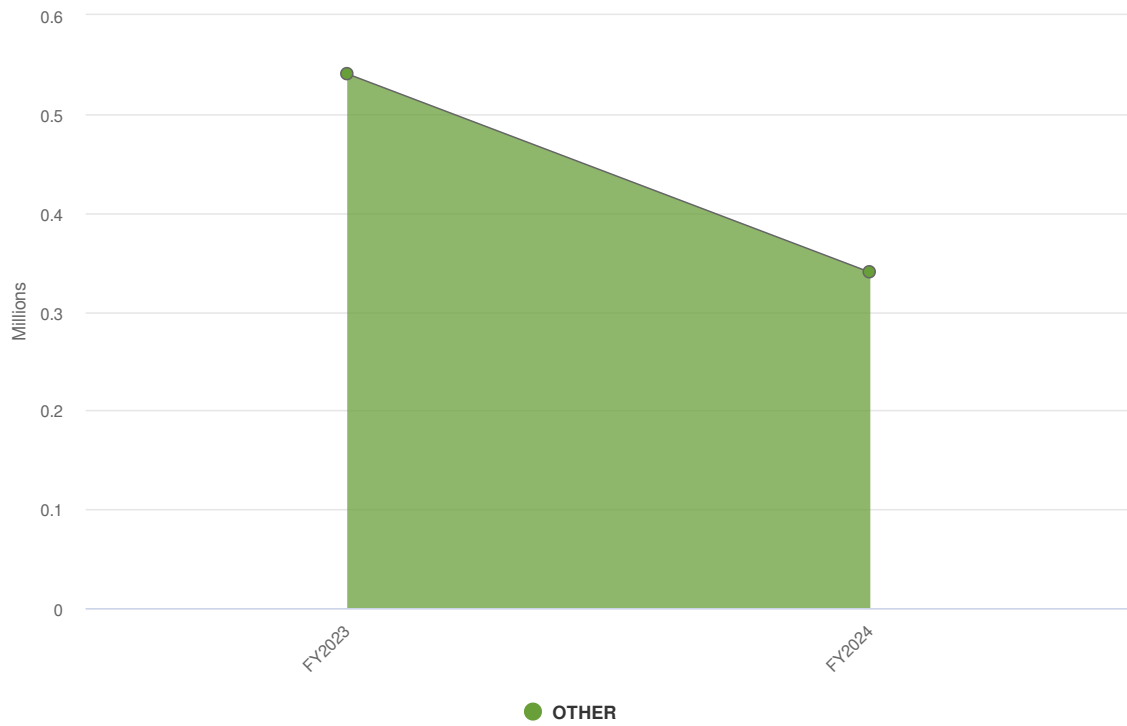
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
CIRCUIT CLERK FUNDS						
MONEY COLLECTED	050-00-00-3272	\$540,582	\$550,000	\$500,000	\$400,000	-100%
Total CIRCUIT CLERK FUNDS:		\$540,582	\$550,000	\$500,000	\$400,000	-100%

Revenues by Source

Budgeted and Historical 2025 Revenues by Source



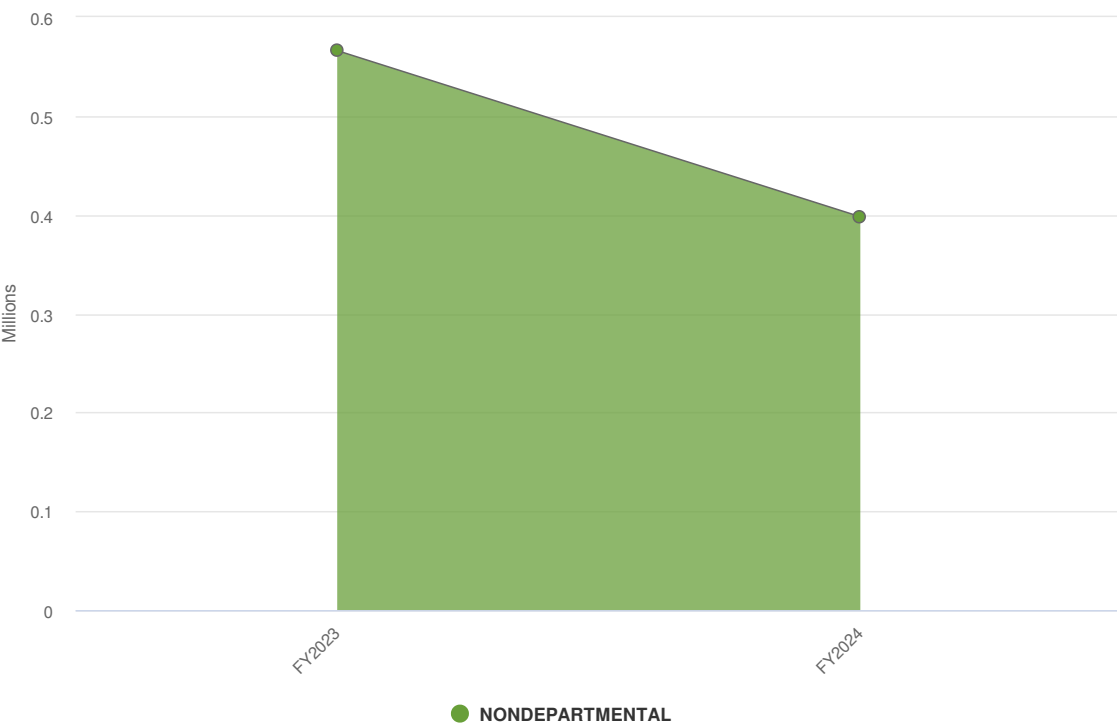
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

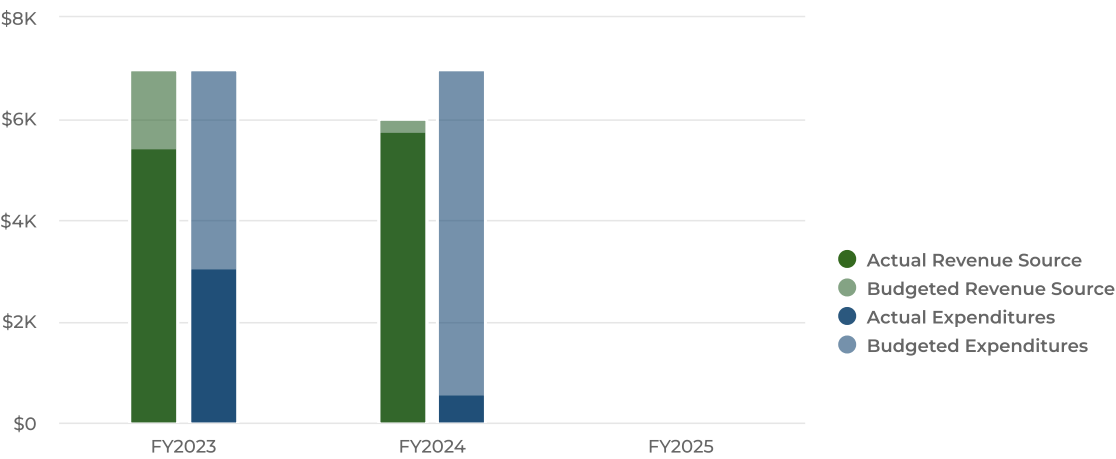


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
CHECKS WRITTEN	050-00-00-8538	\$566,119	\$550,000	\$500,000	\$400,000	-100%
Total Expenditures:		\$566,119	\$550,000	\$500,000	\$400,000	-100%

057 - Operation and Admin Fund (Cir Clerk)

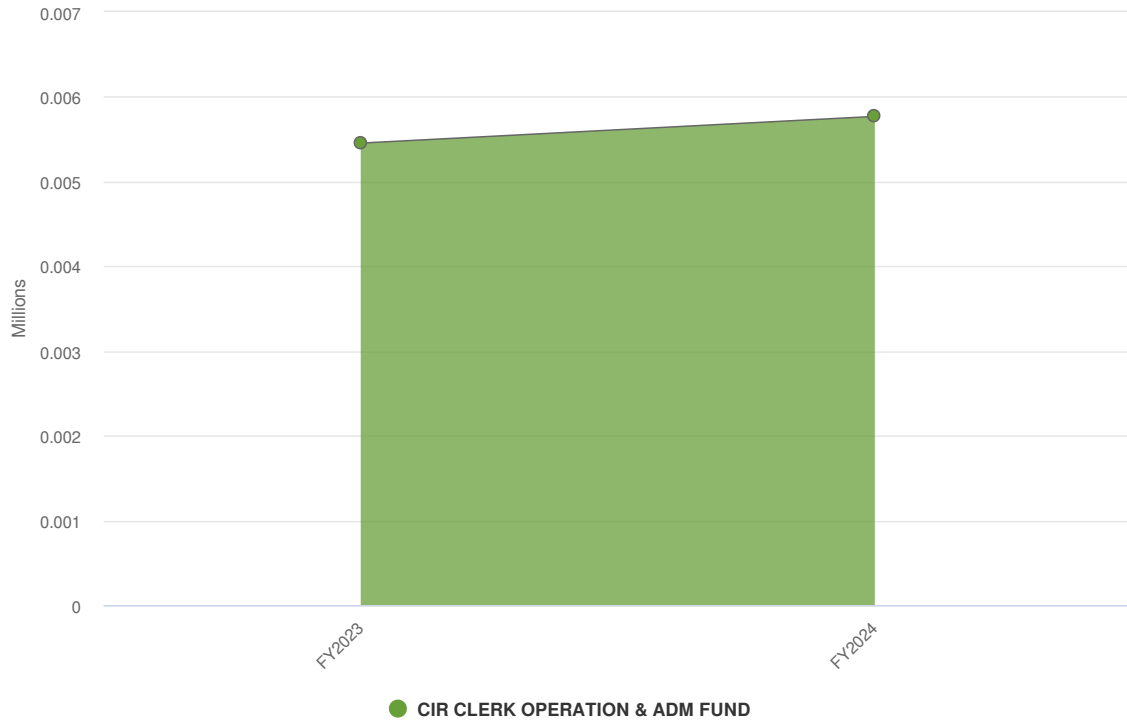
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$7K to \$0 in FY2025.



Revenue by Fund

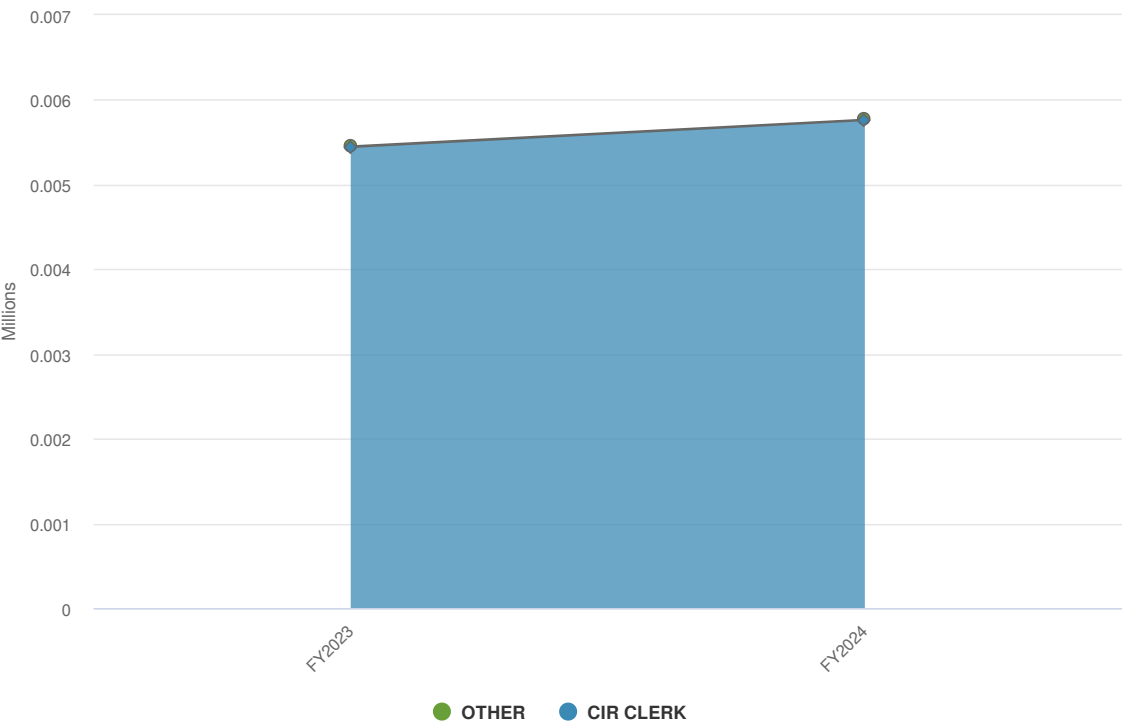
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
CIR CLERK OPERATION & ADM FUND						
INTEREST EARNED	057-00-00-3027	\$15	\$6	\$6	\$10	-100%
CIR CLERK--OPERATION AD-ONS	057-00-00-3247	\$5,439	\$7,000	\$6,000	\$6,000	-100%
Total CIR CLERK OPERATION & ADM FUND:		\$5,453	\$7,006	\$6,006	\$6,010	-100%

Revenues by Source

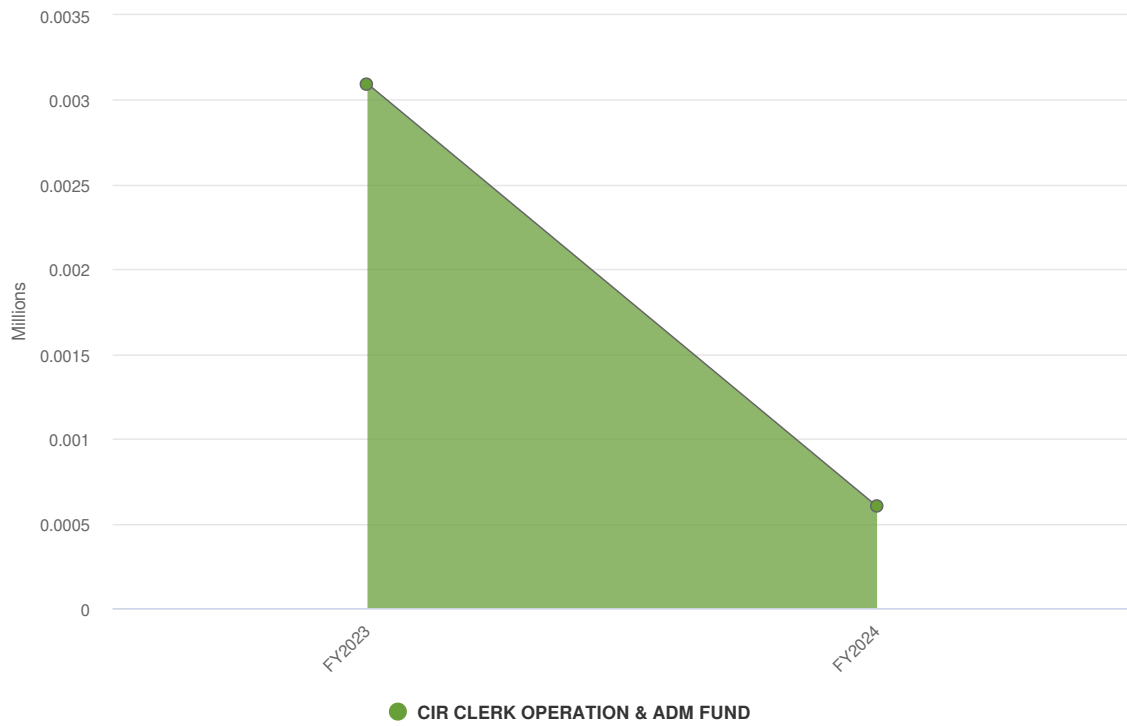
Budgeted and Historical 2025 Revenues by Source



Expenditures by Fund

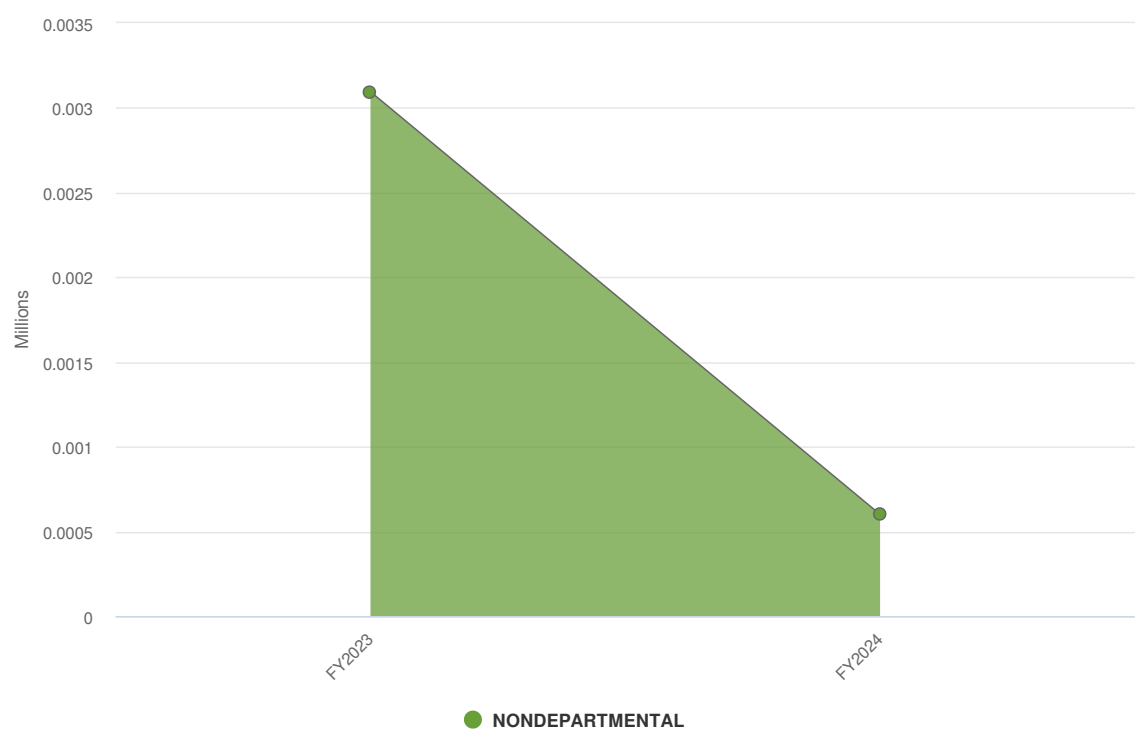
2025 Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

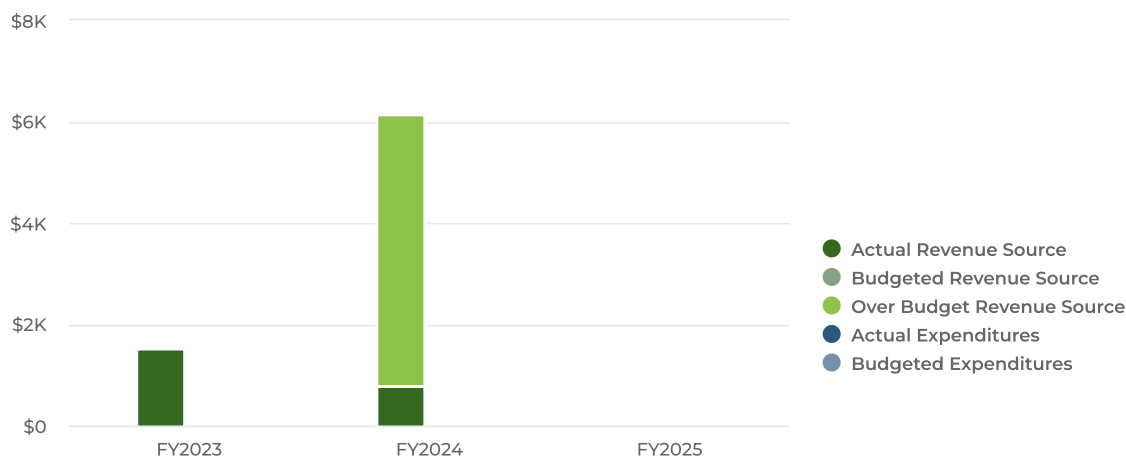
Budgeted and Historical Expenditures by Function



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
PRINTING, SUPPLIES & POSTAGE	057-00-00-5323	\$395	\$1,000	\$1,000	\$1,000	-100%
COMPUTER SYSTEM	057-00-00-7113	\$2,700	\$6,000	\$6,000	\$6,000	-100%
Total Expenditures:		\$3,095	\$7,000	\$7,000	\$7,000	-100%

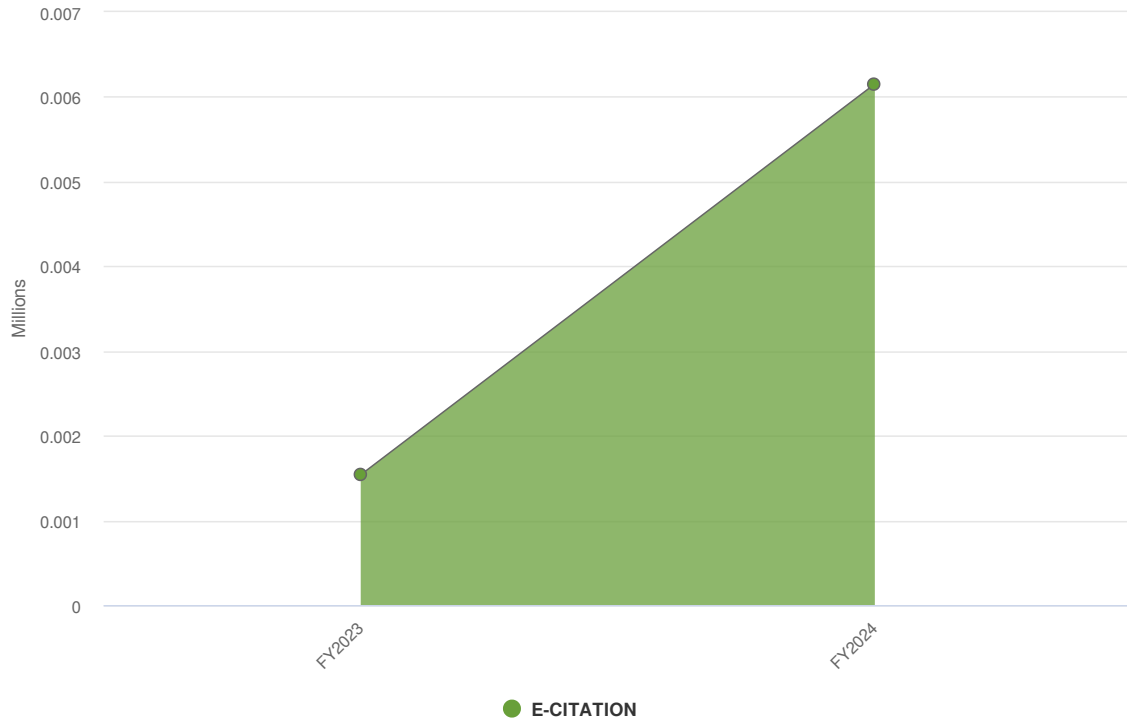
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.



Revenue by Fund

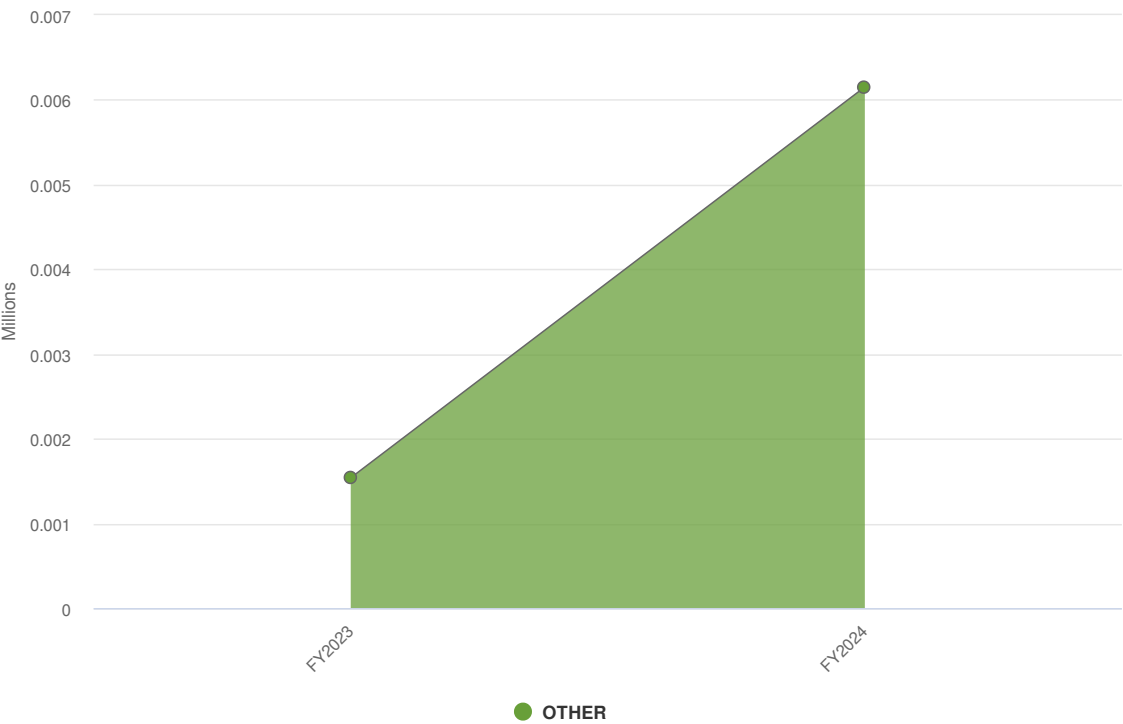
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
E-CITATION						
E-CITATION FEE	088-00-00-3373	\$1,538	\$0	\$800	\$0	-100%
Total E-CITATION:		\$1,538	\$0	\$800	\$0	-100%

Revenues by Source

Budgeted and Historical 2025 Revenues by Source



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund

Expenditures by Function

Budgeted and Historical Expenditures by Function

Name	Account ID	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures				
E-Citation Expenses	088-00-00-5042	\$0	\$7,000	0%
Total Expenditures:		\$0	\$7,000	0%

County Clerk and Recorder

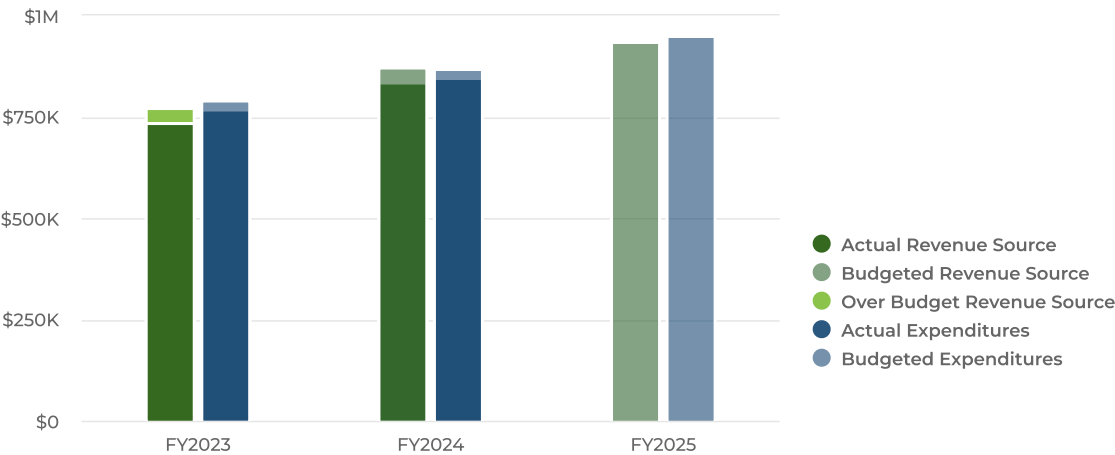
The County Clerk's office has five major functions: (1) Tax extender for computing tax rates and the redemption of delinquent taxes; (2) Chief election officer for the county; (3) Keeper of the county records; and (4) Clerk of the County Board; (5) Records all property transactions. Numerous other tasks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

Summary

The County of Carroll is projecting \$937.91K of revenue in FY2025, which represents a 7.2% increase over the prior year. Budgeted expenditures are projected to increase by 9.1% or \$79.25K to \$950.65K in FY2025.

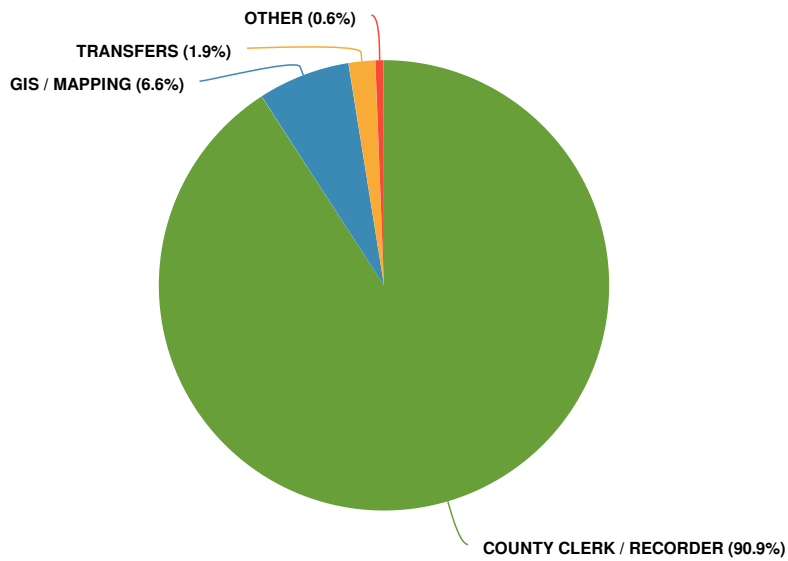
The funds included within the County Clerk and Recorder page consist of the following. To view these individual funds, drop the arrow down to see each fund in more detail.

- 023- County Recorder Fees
- 029- Vital Resolution
- 046- Rental Housing Support Surcharge
- 052- GIS Resolution
- 062- Tax Redemption
- 063- Death and Fetal Death Fees
- 064- County Clerk and Recorder Fees

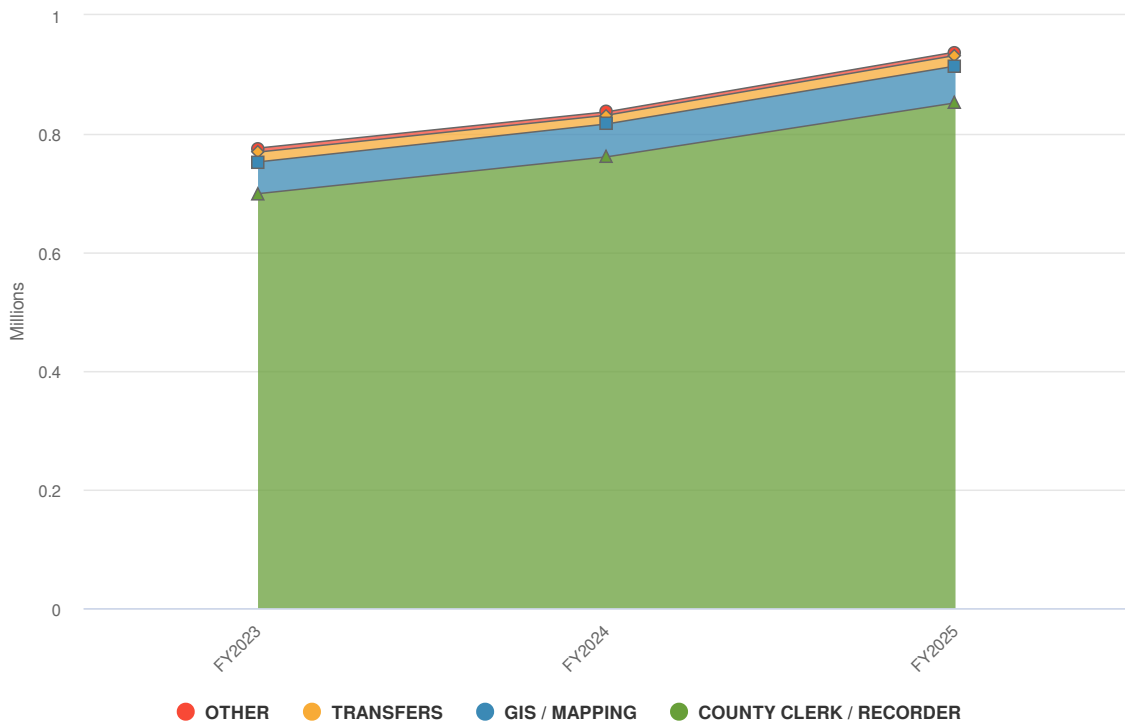


Revenues by Source

Projected 2025 Revenues by Source

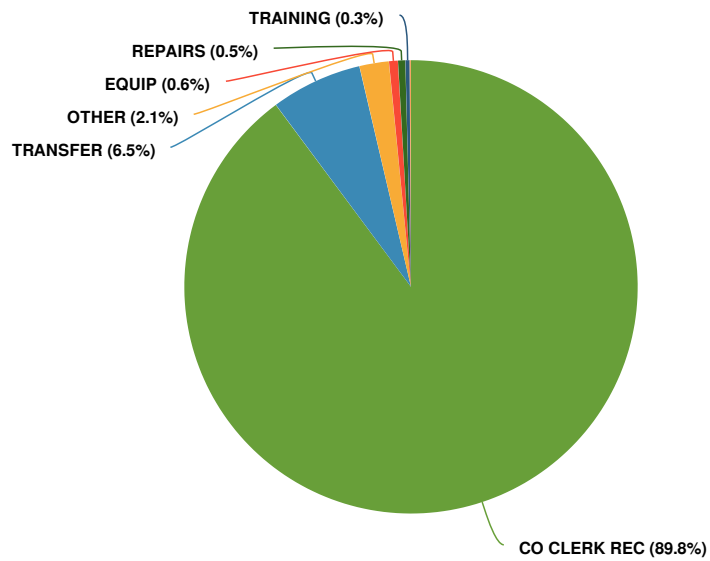


Budgeted and Historical 2025 Revenues by Source

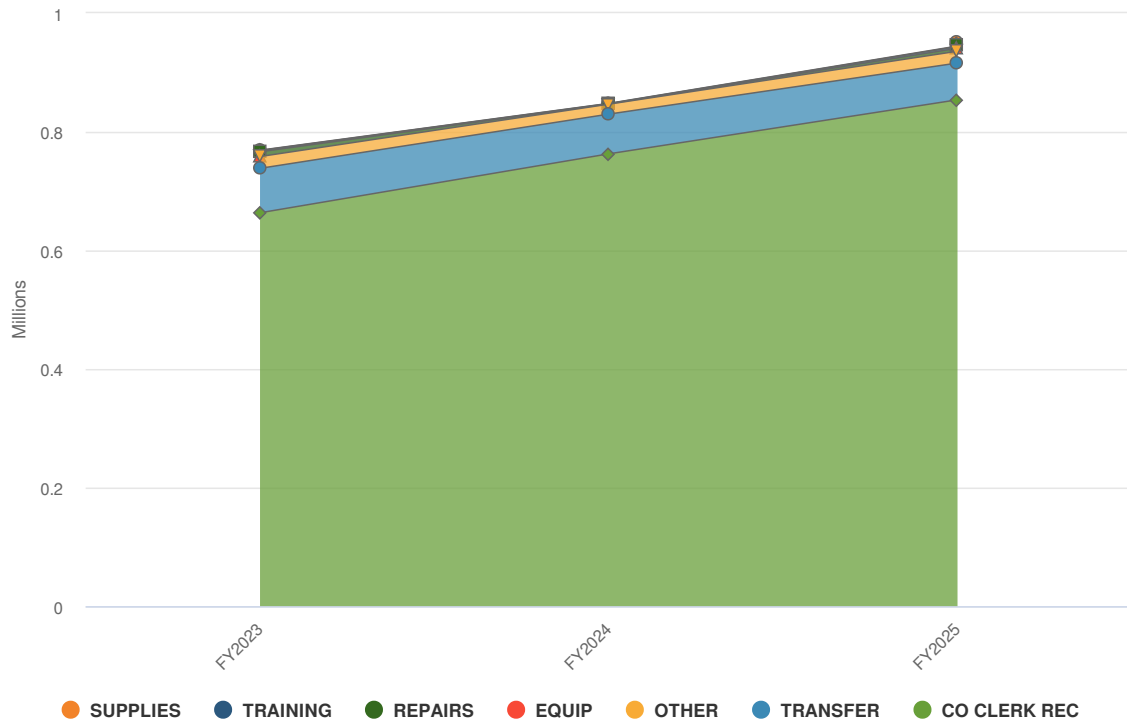


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



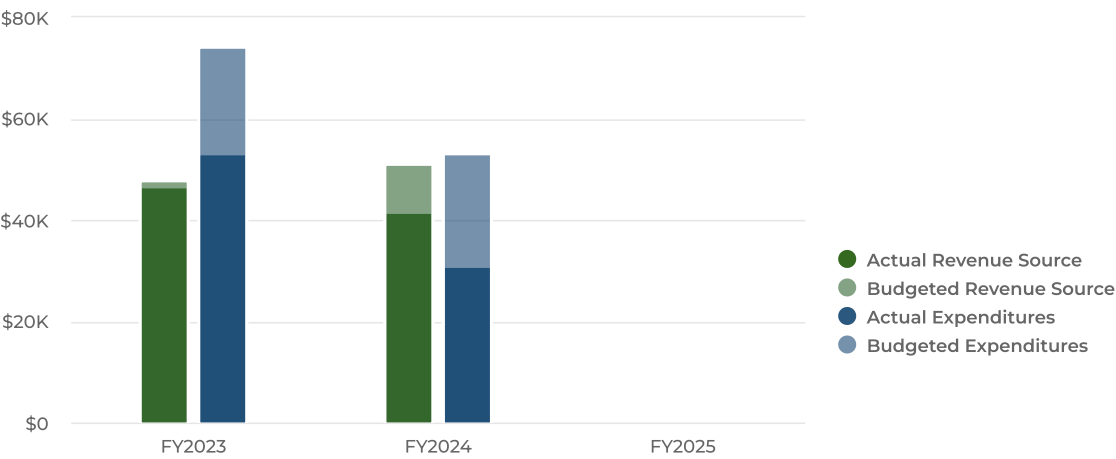
Budgeted and Historical Expenditures by Expense Type



023 - County Recorder Fees

Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$53.3K to \$0 in FY2025.



Revenue by Fund

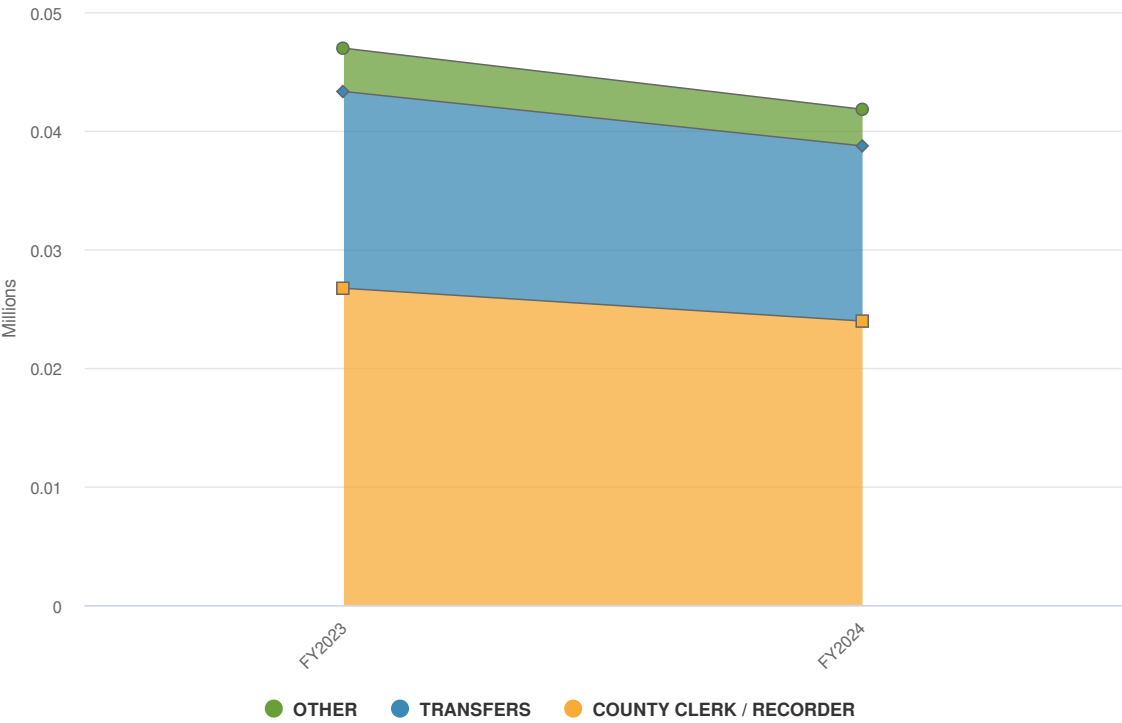
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
COUNTY RECORDER FEES						
INTEREST EARNED	023-00-00-3027	\$3,653	\$140	\$3,200	\$3,500	-100%
FEES COLLECTED	023-00-00-3045	\$16,590	\$18,000	\$18,000	\$18,000	-100%
ONLINE SUBSCRIBER'S FEES	023-00-00-3060	\$26,712	\$30,000	\$30,000	\$30,000	-100%
Total COUNTY RECORDER FEES:		\$46,955	\$48,140	\$51,200	\$51,500	-100%

Revenues by Source

Budgeted and Historical 2025 Revenues by Source



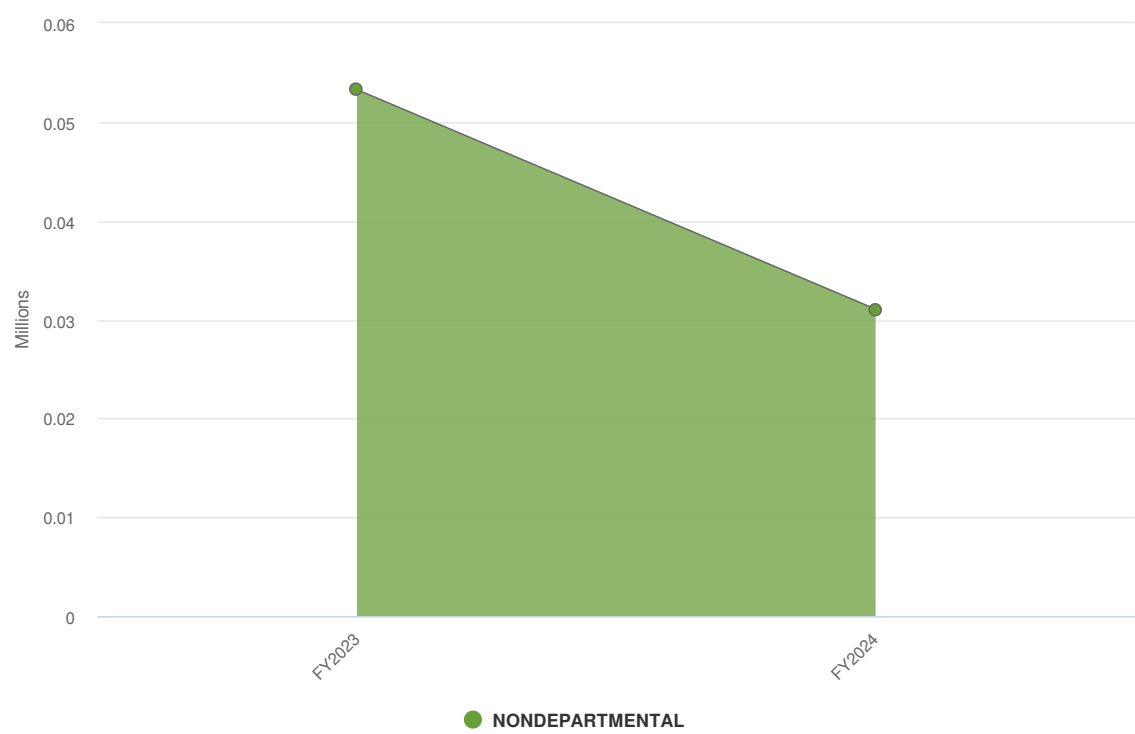
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

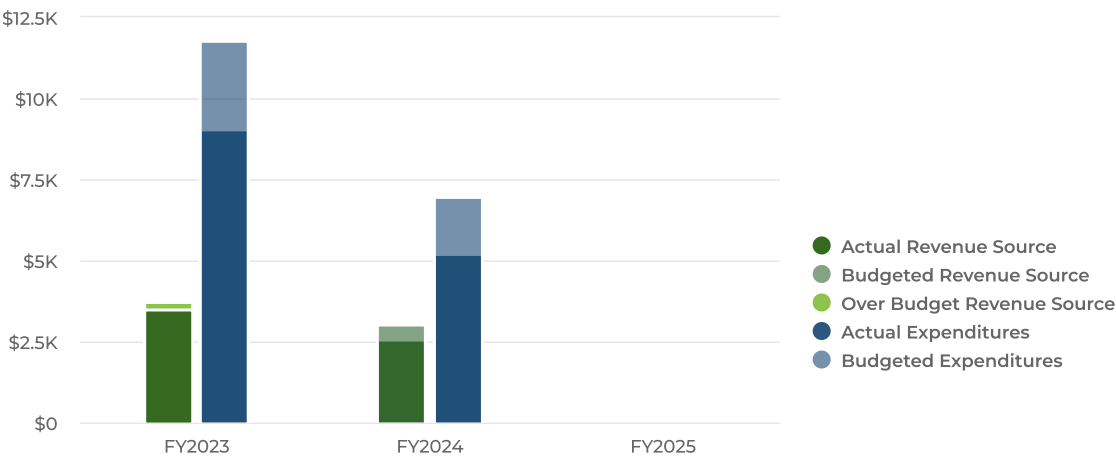


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
TRAN TO 11-3301 CLERK SALARY	023-00-00-5143	\$14,944	\$24,000	\$5,000	\$0	-100%
EDUCATION	023-00-00-5160	\$2,209	\$2,500	\$2,700	\$3,000	-100%
ONLINE EXPENSES	023-00-00-5181	\$7,310	\$13,000	\$10,000	\$11,000	-100%
EQUIPMENT	023-00-00-5185	\$1,496	\$5,000	\$5,000	\$5,000	-100%
BOOK REPAIR	023-00-00-5186	\$7,998	\$8,000	\$2,000	\$5,000	-100%
BASTION SYSTEM CLOUD BACK-UP	023-00-00-5445	\$8,800	\$7,000	\$10,600	\$11,100	-100%
RECORDERS-- TRANSACTION FEE	023-00-00-6031	\$10,513	\$15,000	\$18,000	\$18,000	-100%
Total Expenditures:		\$53,269	\$74,500	\$53,300	\$53,100	-100%

029 - Vital Resolution

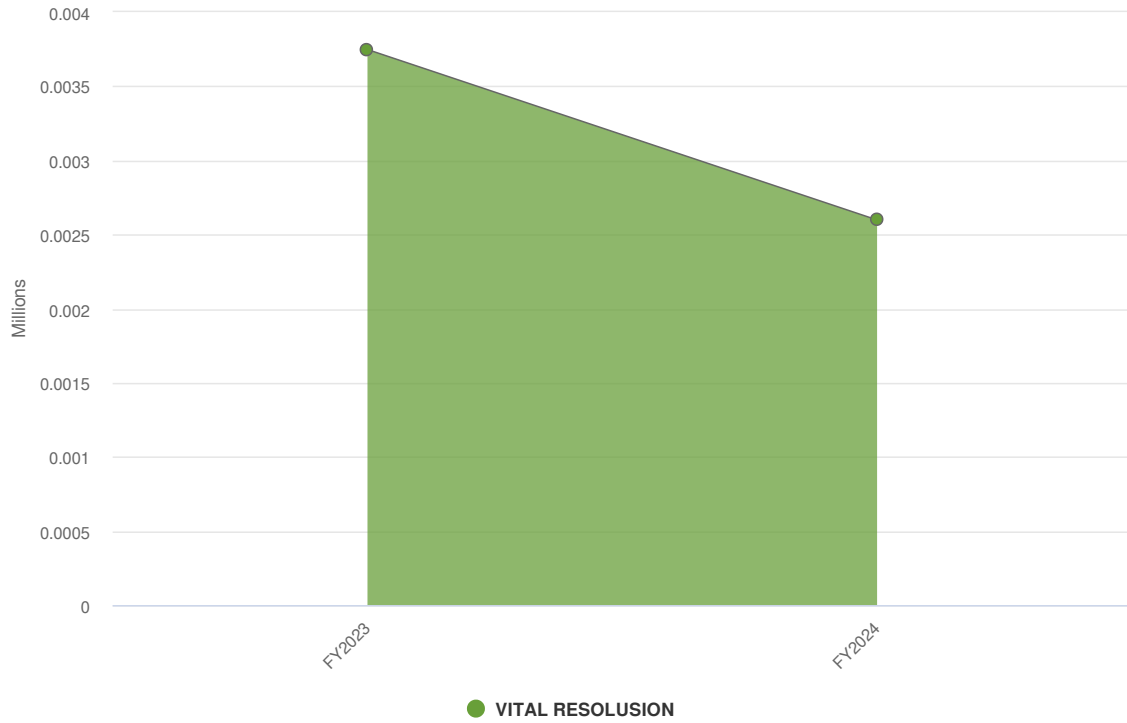
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$7K to \$0 in FY2025.



Revenue by Fund

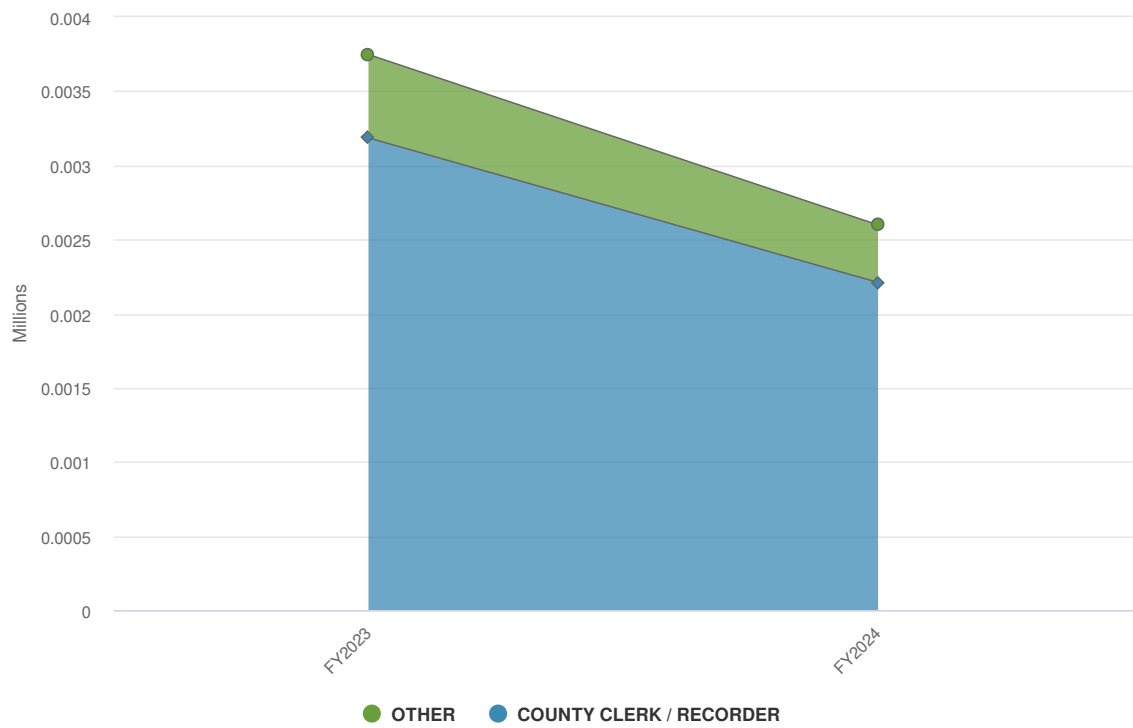
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
VITAL RESOLUTION						
INTEREST EARNED	029-00-00-3027	\$563	\$40	\$60	\$400	-100%
VITAL RECORDS RECEIPTS	029-00-00-3179	\$3,185	\$3,500	\$3,000	\$3,000	-100%
Total VITAL RESOLUTION:		\$3,748	\$3,540	\$3,060	\$3,400	-100%

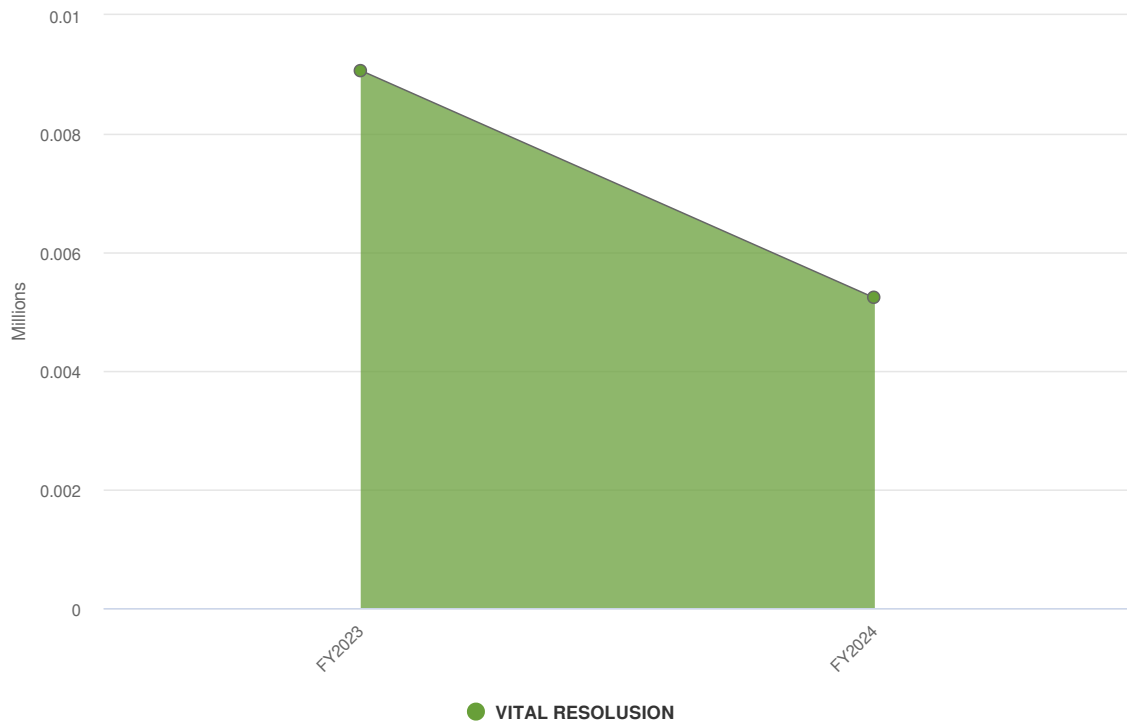
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



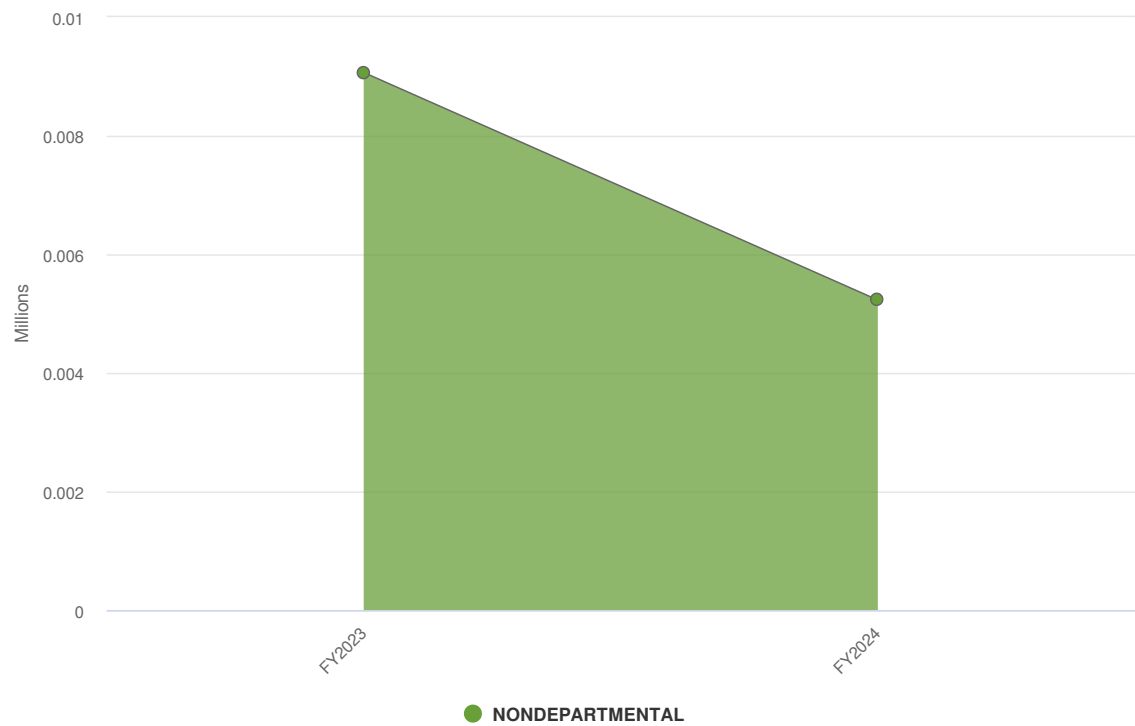
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

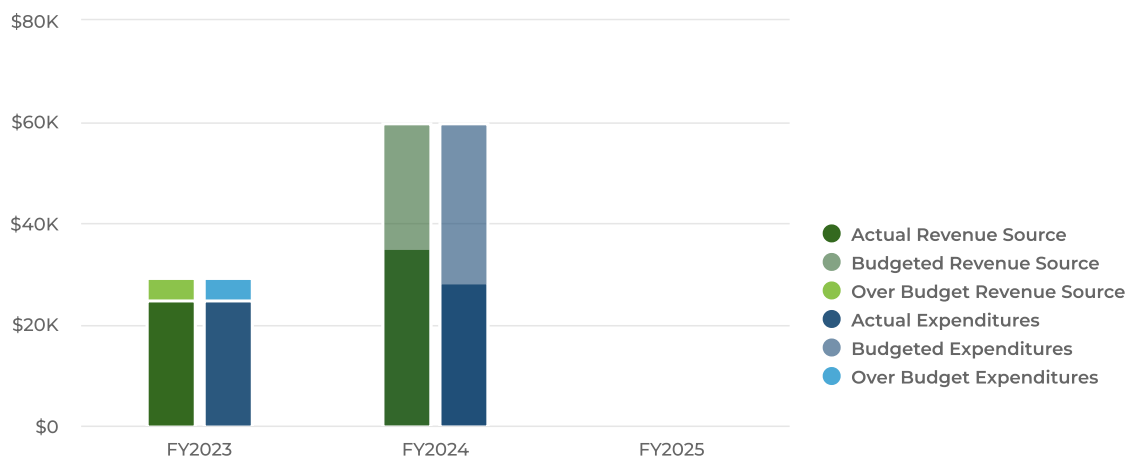


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
BANK SERVICE CHARGE	029-00-00-5040	\$504	\$0	\$0	\$0	0%
EQUIPMENT	029-00-00-5045	\$214	\$1,500	\$1,500	\$1,000	-100%
PRINTING, SUPPLIES & POSTAGE	029-00-00-5323	\$498	\$2,000	\$2,000	\$750	-100%
ARCHIVING	029-00-00-5441	\$6,050	\$6,500	\$1,000	\$3,000	-100%
BASTION SYSTEM CLOUD BACK-UP	029-00-00-5445	\$1,800	\$1,800	\$2,500	\$2,000	-100%
Total Expenditures:		\$9,066	\$11,800	\$7,000	\$6,750	-100%

046 - Rental Housing Support Surcharge

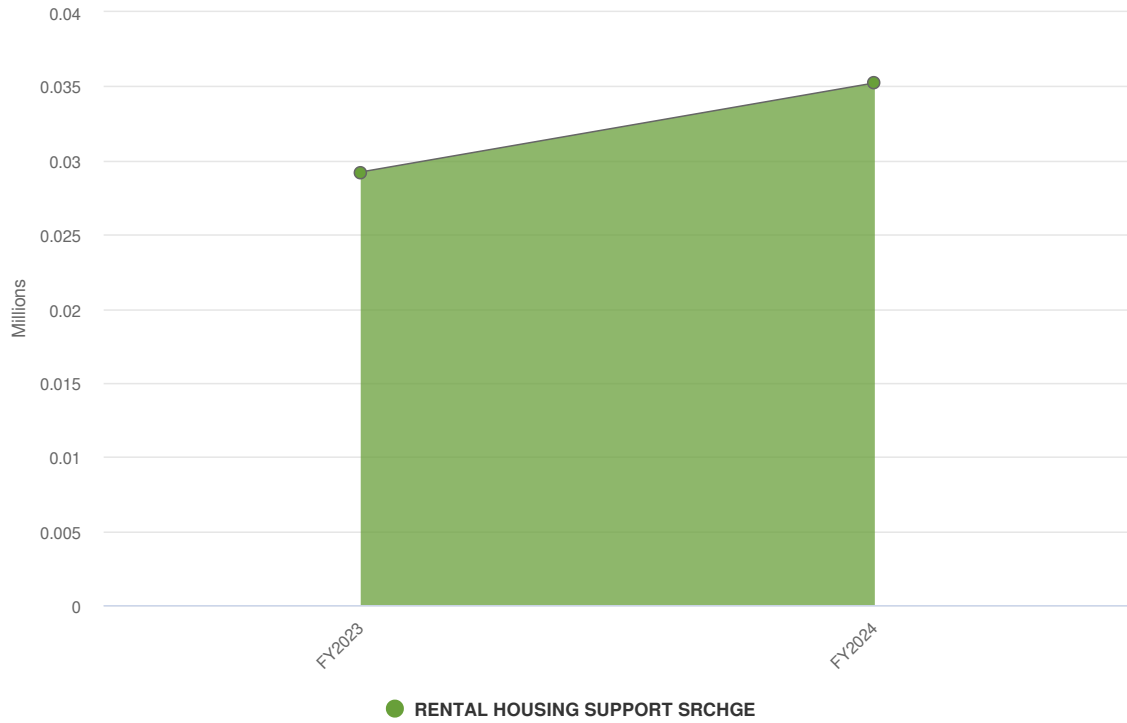
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$60K to \$0 in FY2025.



Revenue by Fund

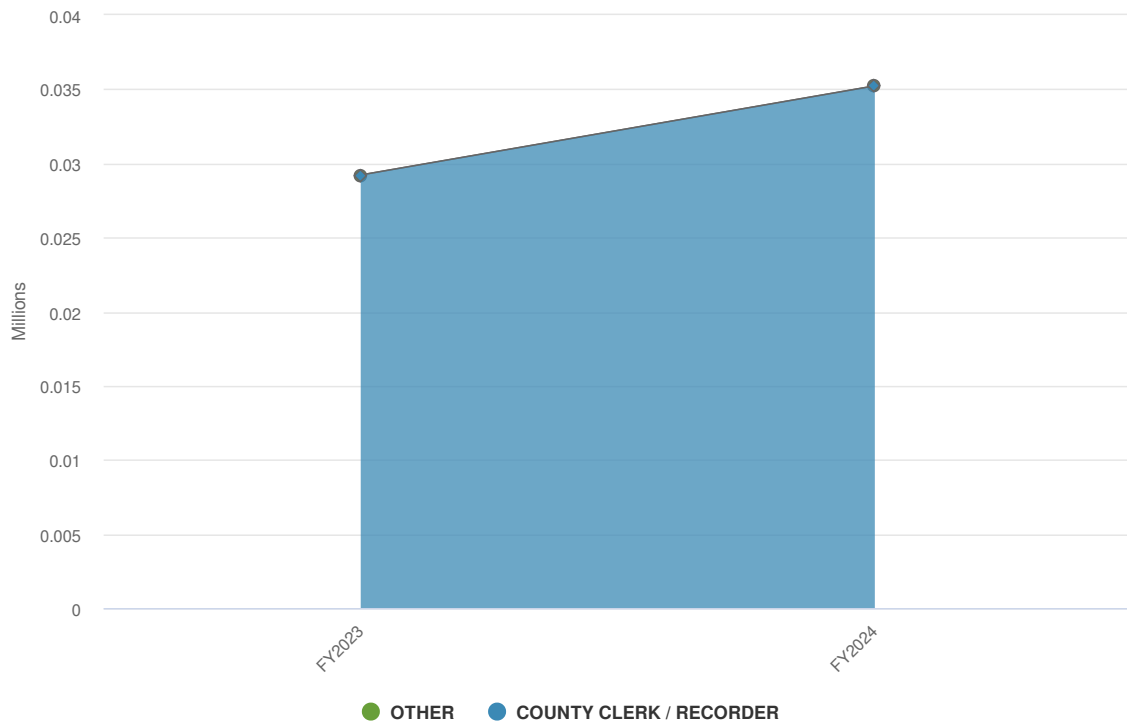
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
RENTAL HOUSING SUPPORT SRCHGE						
INTEREST EARNED	046-00-00-3027	\$0	\$0	\$0	\$1	0%
RENTAL HOUSING SUPPORT FEES	046-00-00-3223	\$29,214	\$25,000	\$60,000	\$41,000	-100%
Total RENTAL HOUSING SUPPORT SRCHGE:		\$29,214	\$25,000	\$60,000	\$41,001	-100%

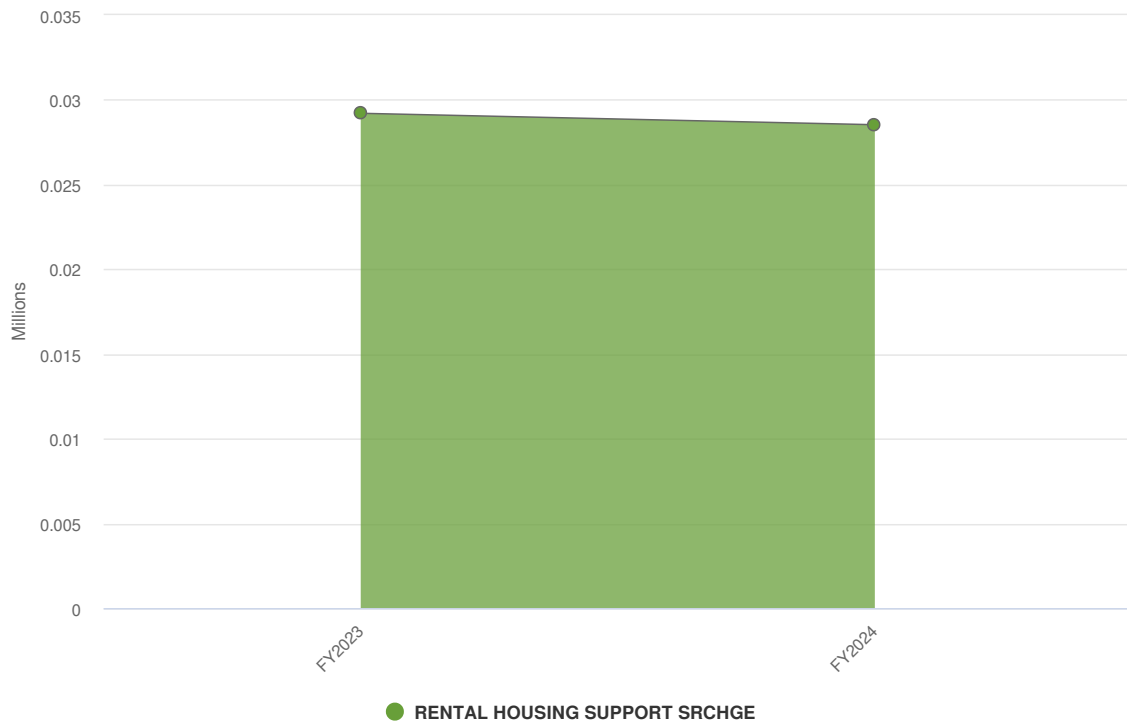
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



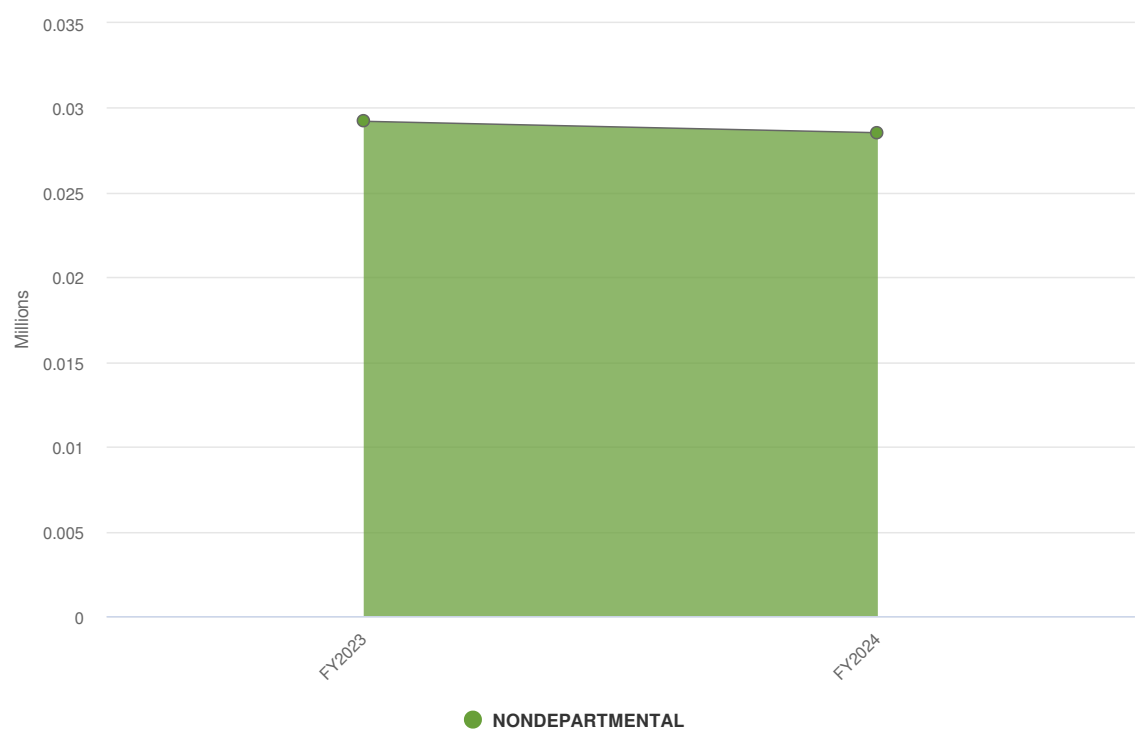
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

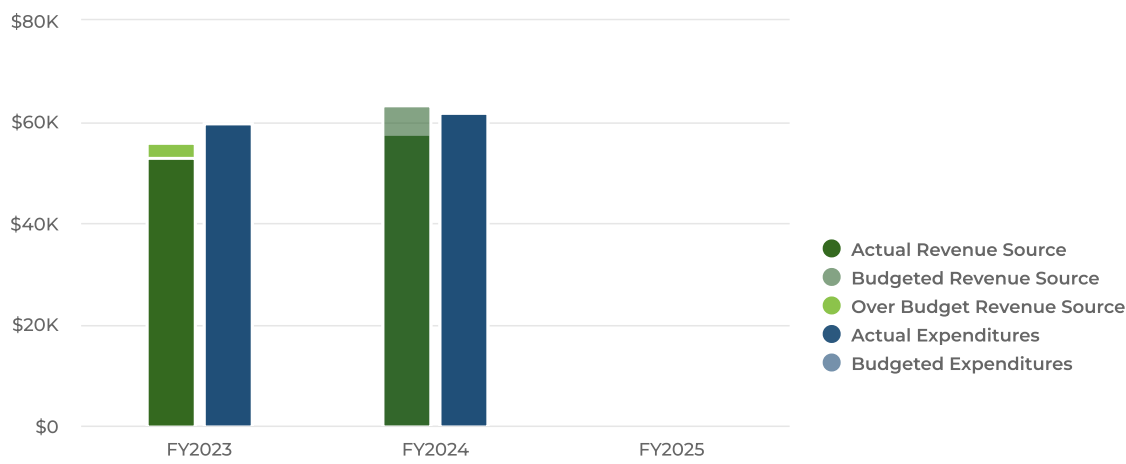
Budgeted and Historical Expenditures by Function



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
IL--RENTAL HOUSING SUPPORT FEE	046-00-00-9203	\$29,205	\$25,000	\$60,000	\$50,000	-100%
Total Expenditures:		\$29,205	\$25,000	\$60,000	\$50,000	-100%

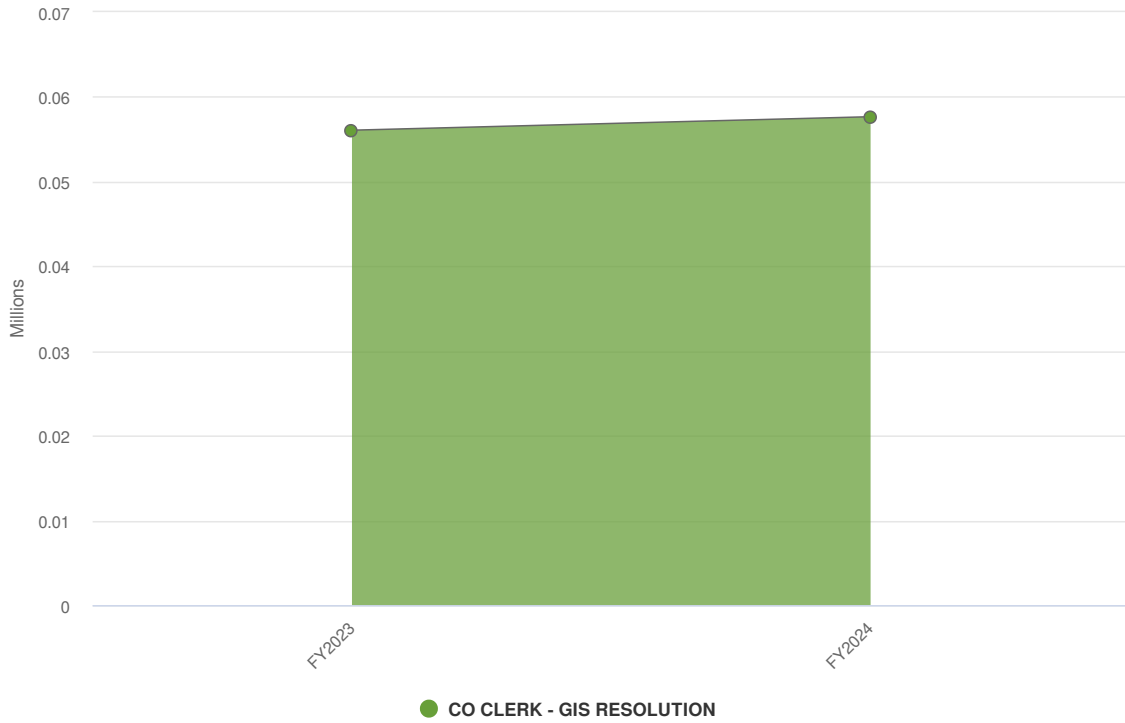
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$62K to \$0 in FY2025.



Revenue by Fund

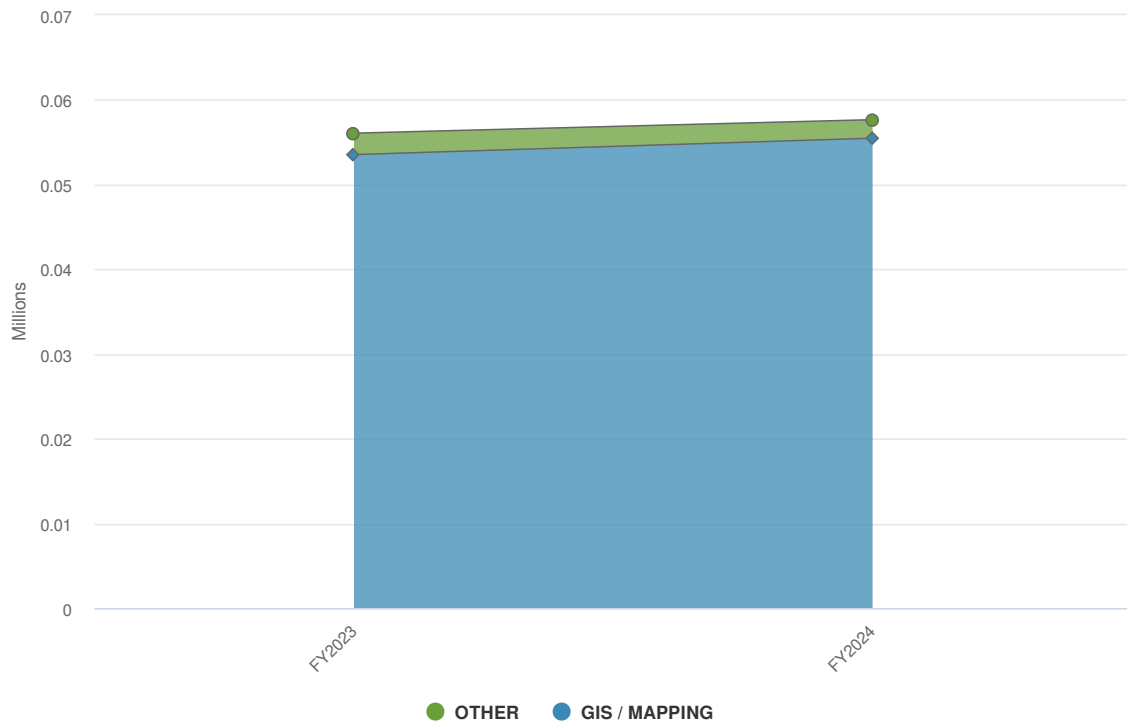
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
CO CLERK - GIS RESOLUTION						
INTEREST EARNED	052-00-00-3027	\$2,533	\$150	\$1,500	\$1,800	-100%
GIS RESOLUTION FEES	052-00-00-3133	\$53,529	\$53,000	\$62,000	\$62,000	-100%
Total CO CLERK - GIS RESOLUTION:		\$56,062	\$53,150	\$63,500	\$63,800	-100%

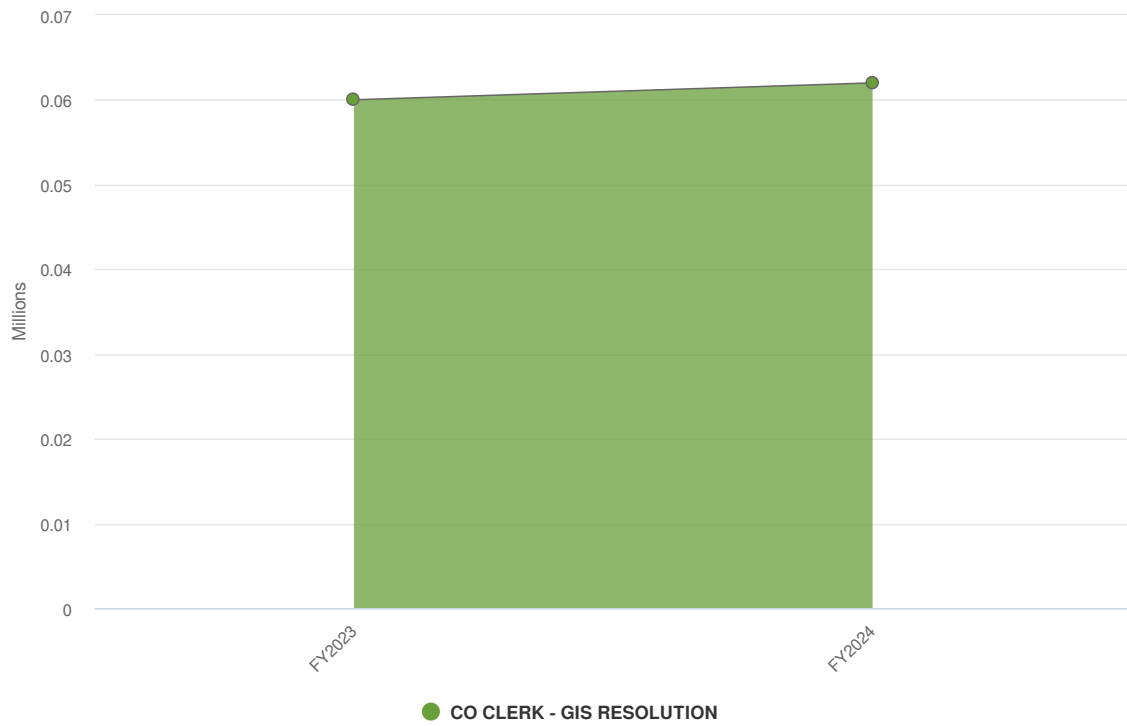
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



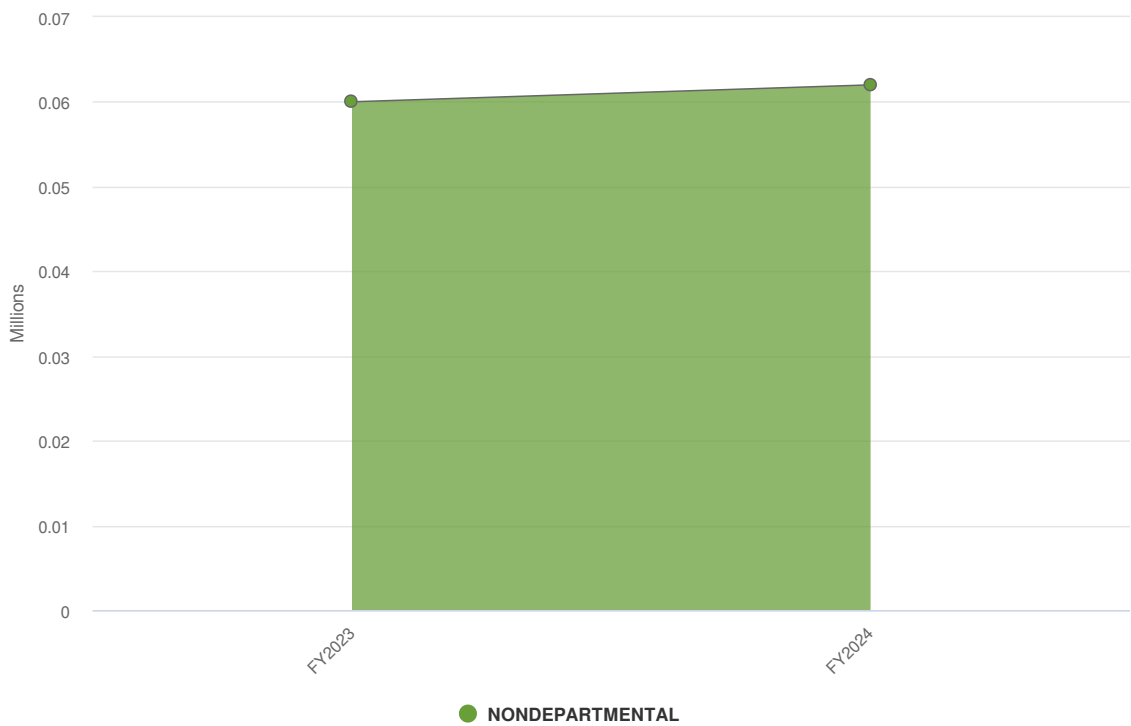
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

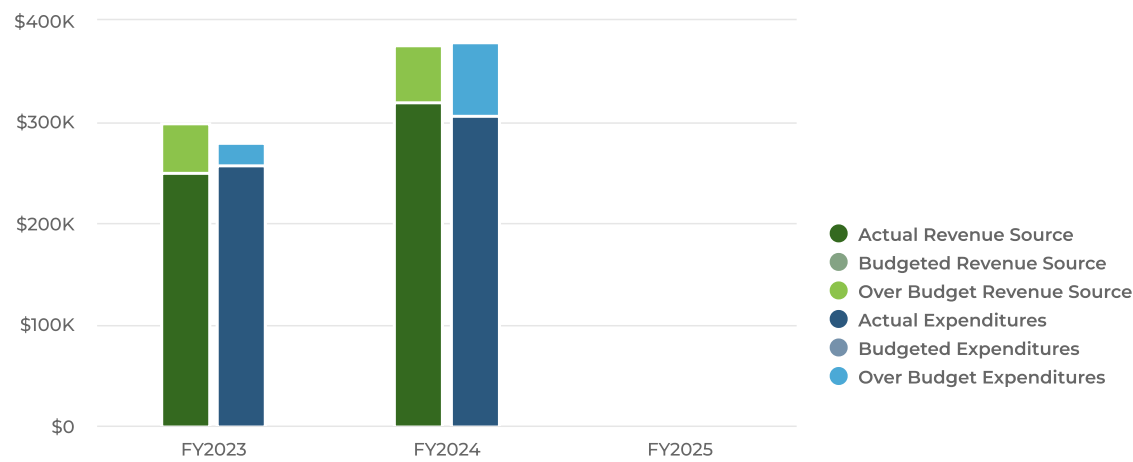


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
TRAN TO 44-3139 GIS FUND	052-00-00-5408	\$60,000	\$60,000	\$62,000	\$62,000	-100%
Total Expenditures:		\$60,000	\$60,000	\$62,000	\$62,000	-100%

062 - Tax Redemption Fund

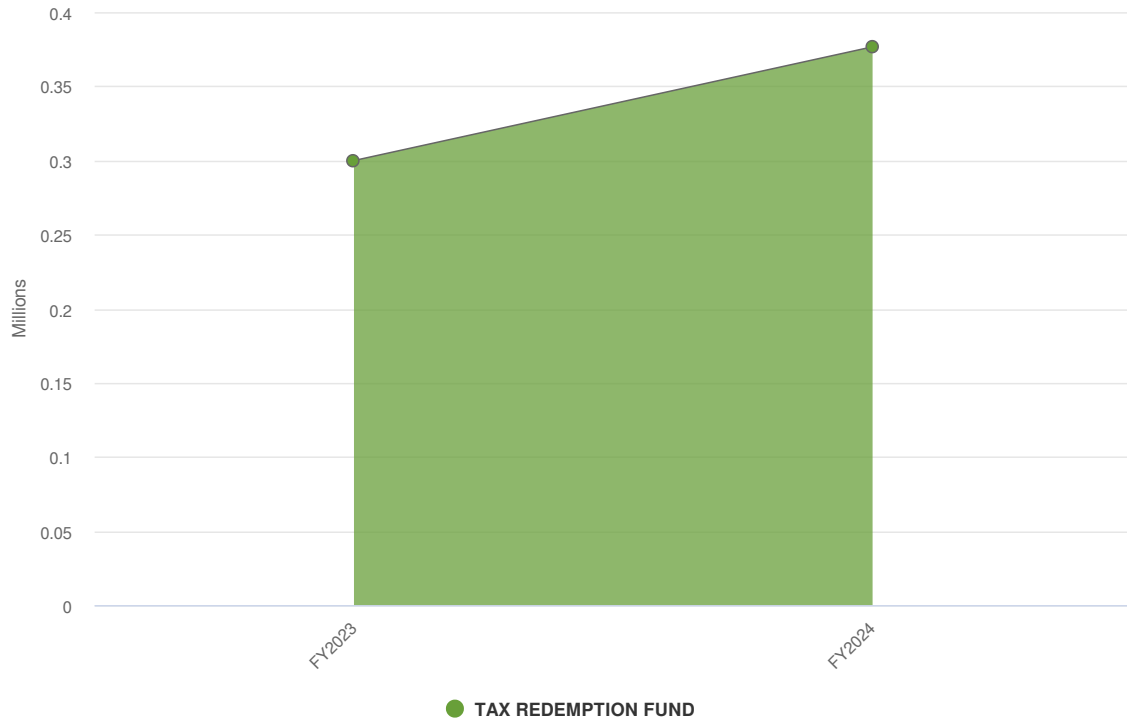
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$307.1K to \$0 in FY2025.



Revenue by Fund

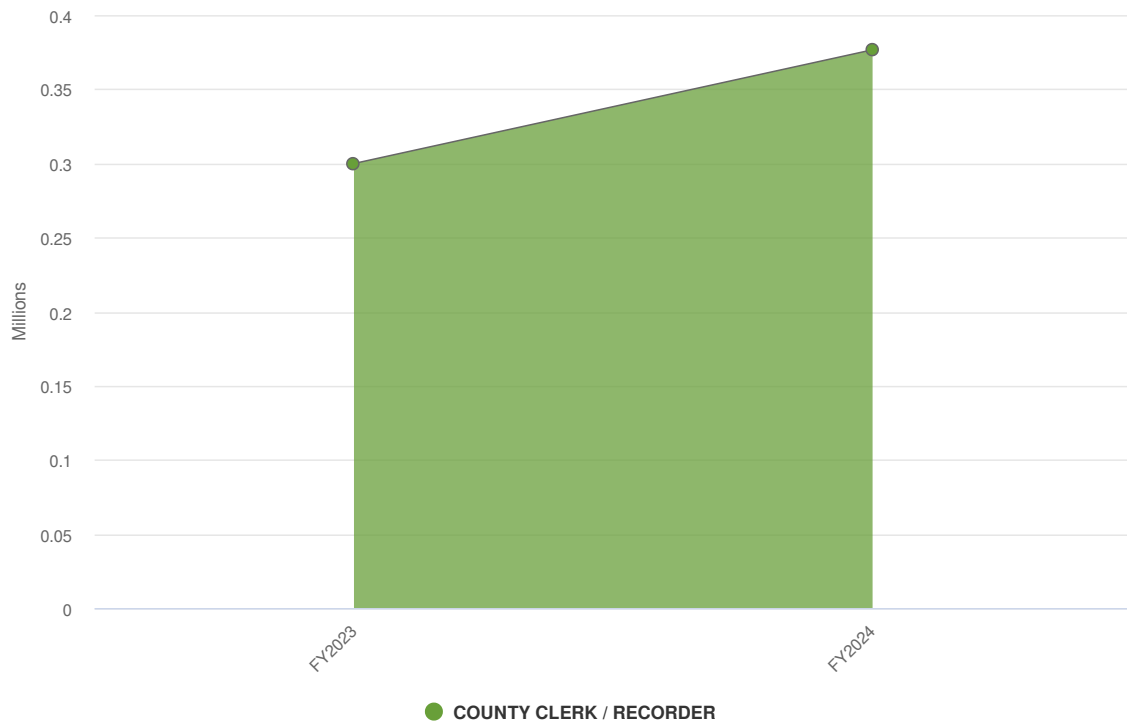
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
TAX REDEMPTION FUND						
REDEMPTION INCOME	062-00-00-3264	\$299,872	\$250,000	\$320,000	\$395,000	-100%
Total TAX REDEMPTION FUND:		\$299,872	\$250,000	\$320,000	\$395,000	-100%

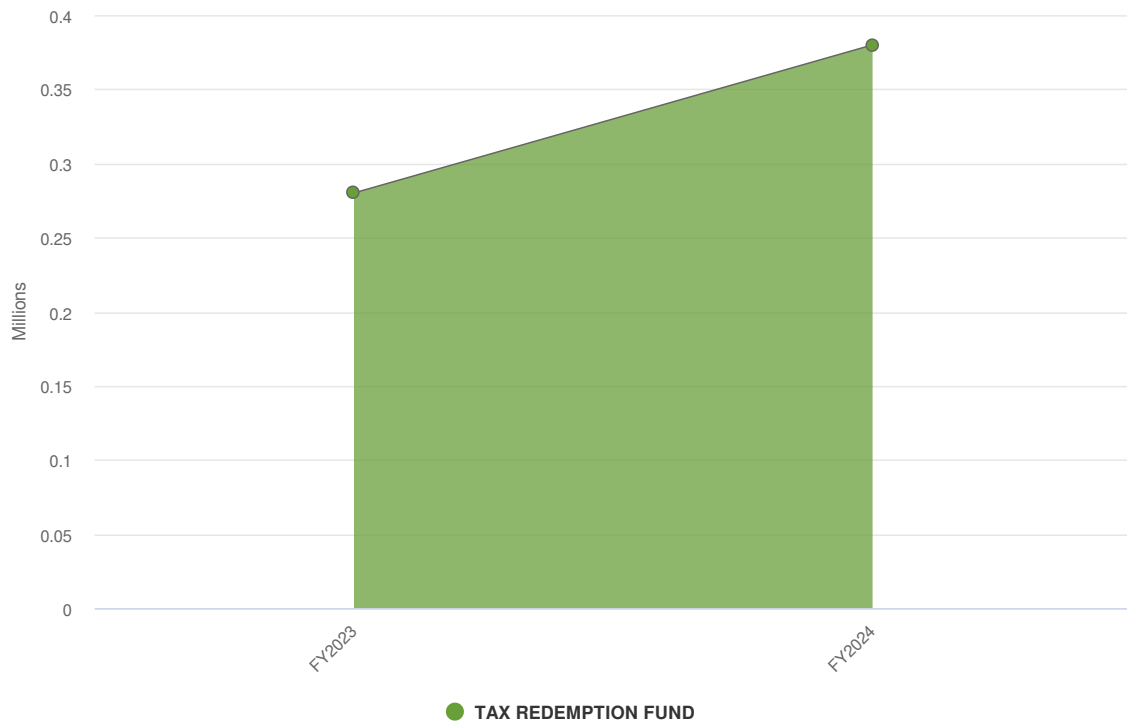
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



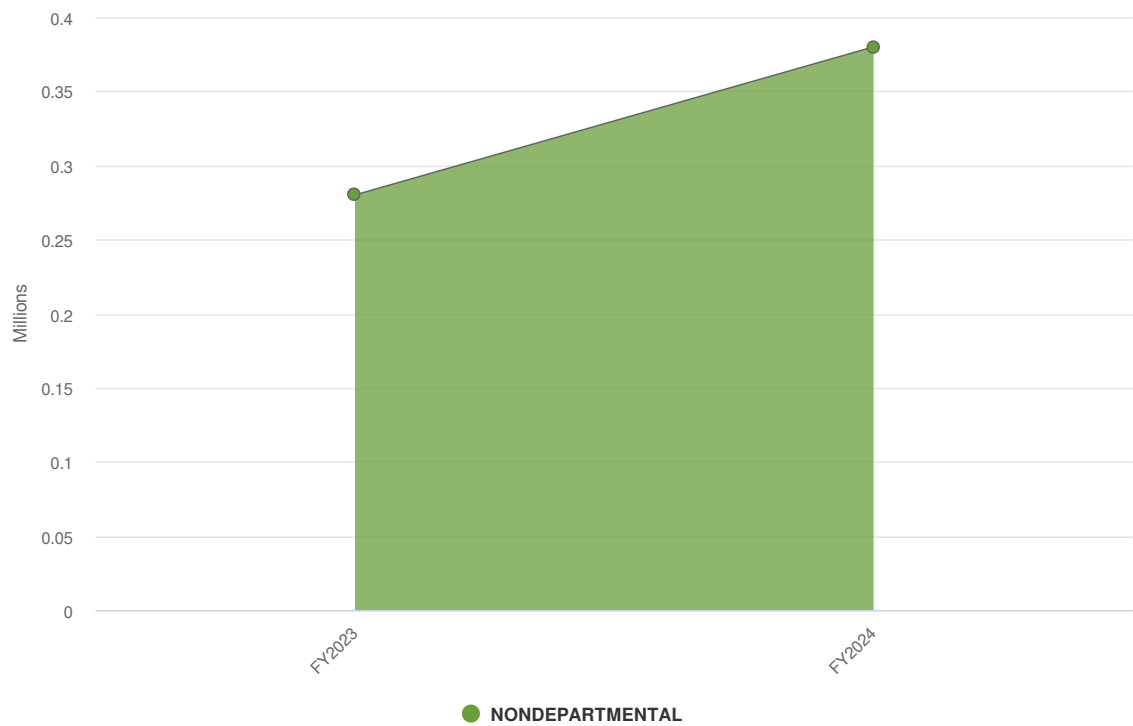
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

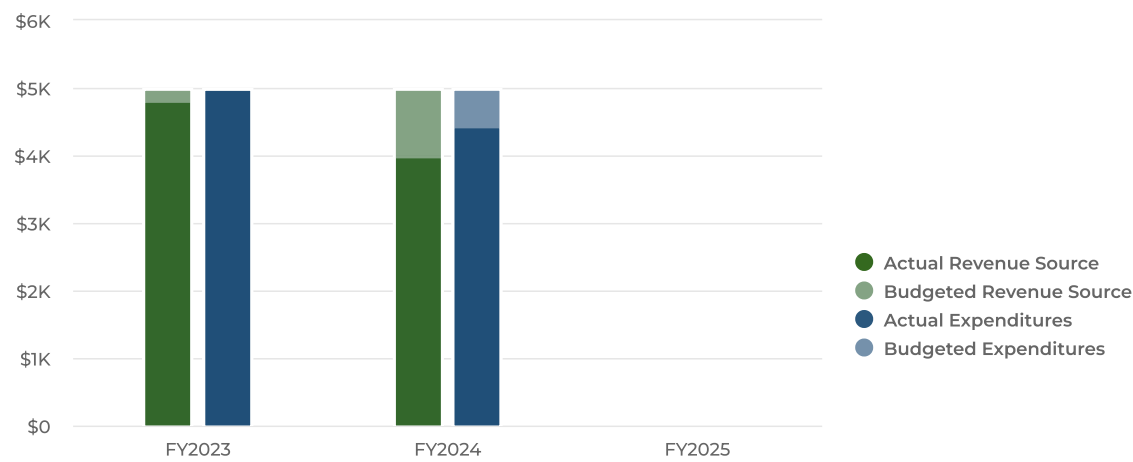


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
TAX BUYER REIMBURSEMENTS	062-00-00-8531	\$272,241	\$250,000	\$300,000	\$380,000	-100%
REDEMPTION FILING FEES	062-00-00-8541	\$7,800	\$7,000	\$7,000	\$10,500	-100%
OVERPAYMENTS/REIMBURSEMENTS	062-00-00-8544	\$0	\$100	\$100	\$100	-100%
Total Expenditures:		\$280,041	\$257,100	\$307,100	\$390,600	-100%

063 - Death & Fetal Death Fees Fund

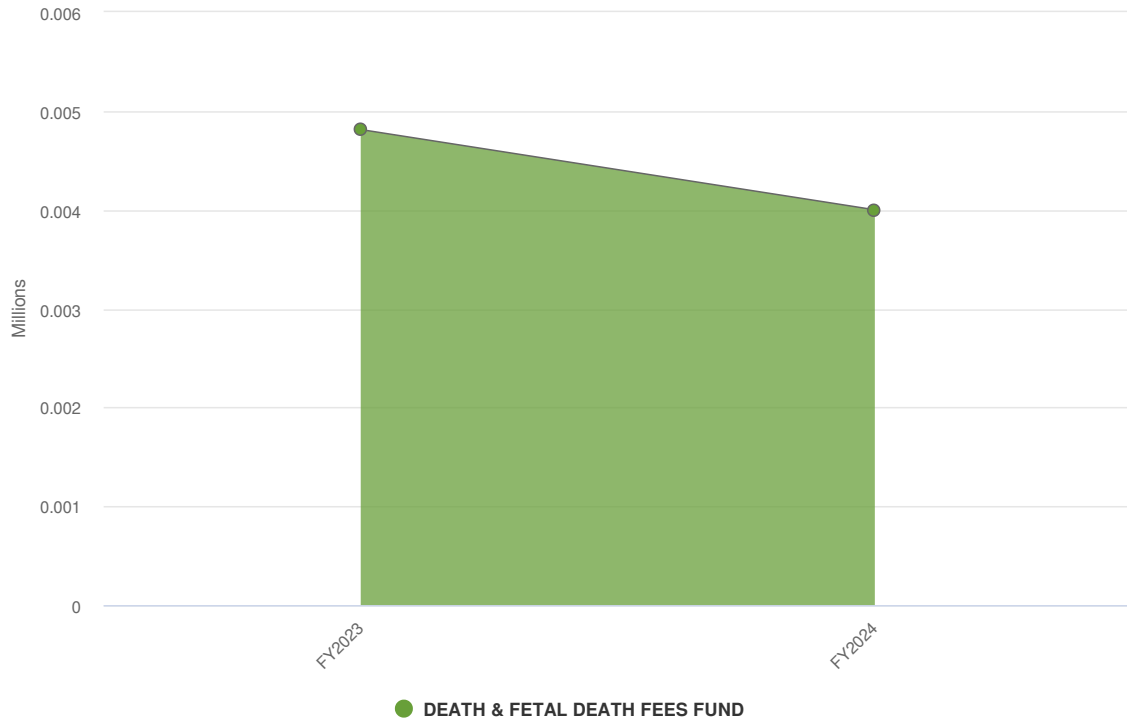
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$5K to \$0 in FY2025.



Revenue by Fund

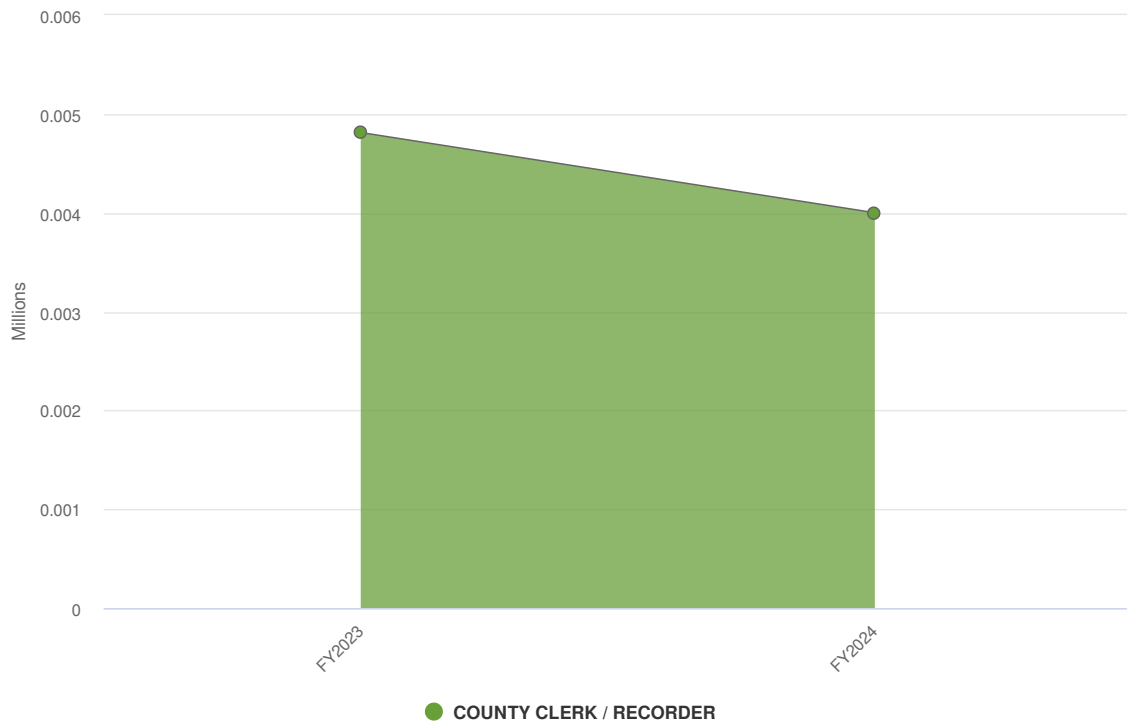
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
DEATH & FETAL DEATH FEES FUND						
DEATH FEES	063-00-00-3265	\$4,812	\$5,000	\$5,000	\$5,000	-100%
Total DEATH & FETAL DEATH FEES FUND:		\$4,812	\$5,000	\$5,000	\$5,000	-100%

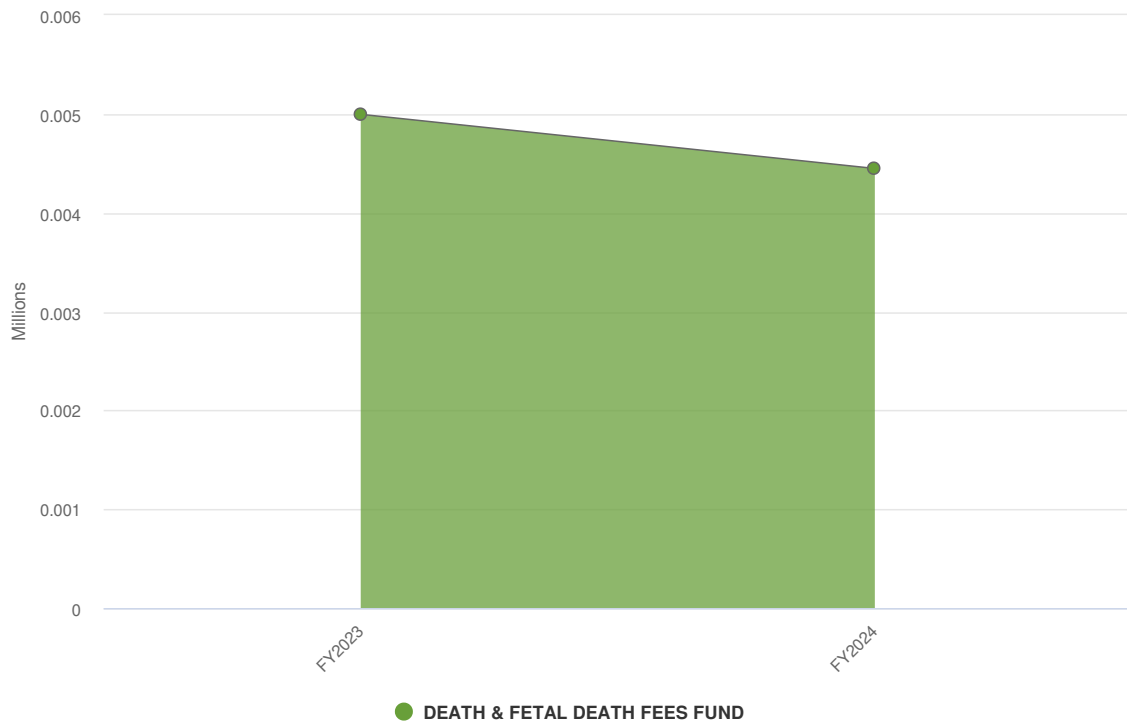
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



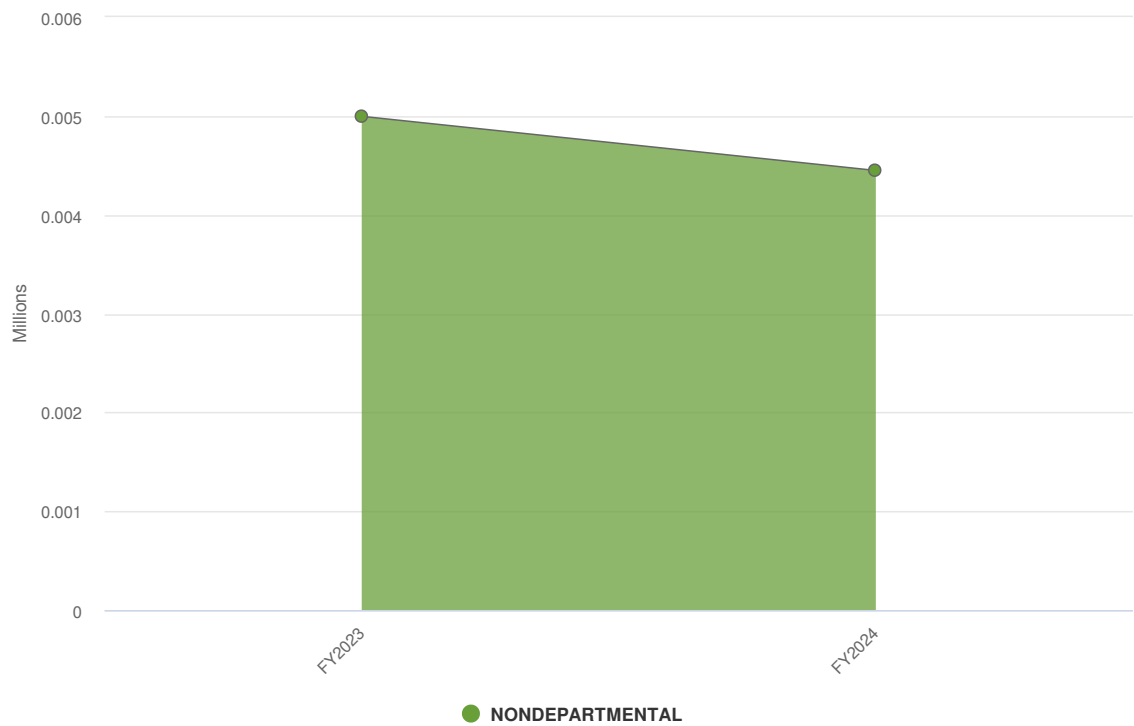
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

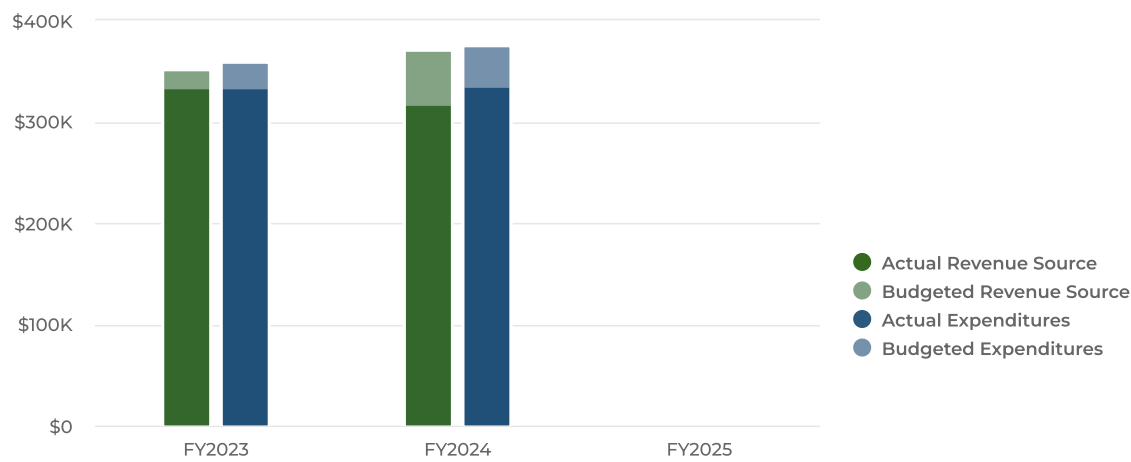


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
FEES DISBURSEMENTS	063-00-00-8532	\$4,996	\$5,000	\$5,000	\$5,000	-100%
Total Expenditures:		\$4,996	\$5,000	\$5,000	\$5,000	-100%

064 - County Clerk & Recorder Fees

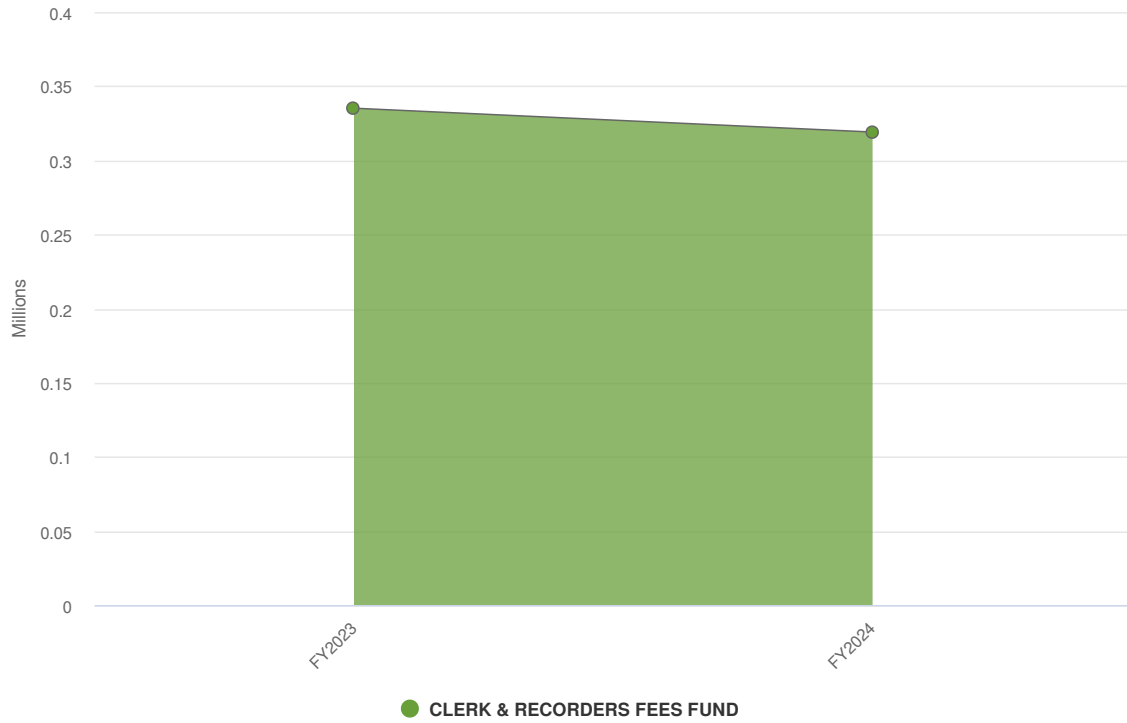
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$377K to \$0 in FY2025.



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

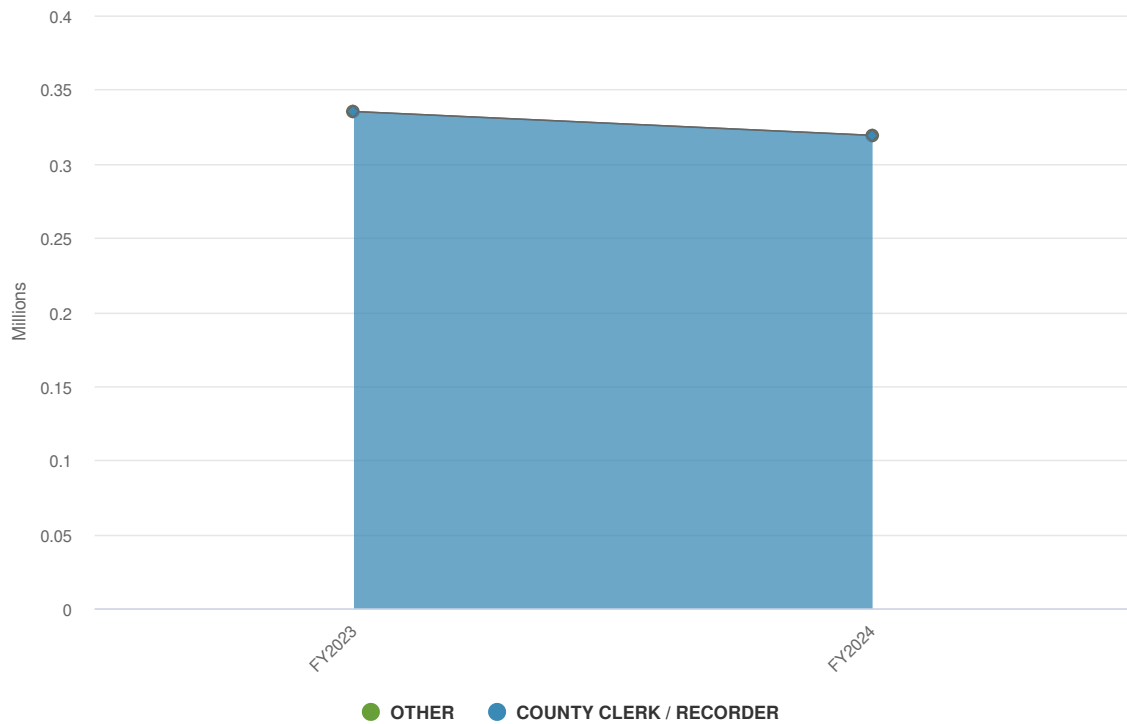


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
CLERK & RECORDERS FEES FUND						
LAREDO INCOME	064-00-00-3006	\$2,973	\$0	\$0	\$14,000	0%
INTEREST EARNED	064-00-00-3027	\$6	\$0	\$0	\$8	0%
COUNTER SALES	064-00-00-3266	\$26,303	\$27,000	\$25,000	\$27,000	-100%
RECORDING DEPOSITS	064-00-00-3291	\$65,982	\$70,000	\$65,000	\$65,000	-100%
DEED STAMPS	064-00-00-3292	\$122,096	\$145,000	\$130,000	\$130,000	-100%
RHSP	064-00-00-3293	\$31,311	\$24,000	\$60,000	\$50,000	-100%
GIS RESOLUTION FEES	064-00-00-3294	\$55,477	\$53,000	\$62,000	\$62,000	-100%
RECORDING AUTOMATION FEES	064-00-00-3295	\$16,592	\$18,100	\$17,000	\$17,000	-100%
VITALS	064-00-00-3296	\$9,716	\$11,000	\$9,000	\$9,000	-100%
VITAL RESOLUTION FEES	064-00-00-3297	\$3,153	\$3,500	\$3,000	\$3,000	-100%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
DOMESTIC VIOLENCE FEES	064-00-00-3298	\$390	\$300	\$300	\$300	-100%
MISC FEES	064-00-00-3299	\$1,175	\$1,000	\$900	\$900	-100%
Total CLERK & RECORDERS FEES FUND:		\$335,172	\$352,900	\$372,200	\$378,208	-100%

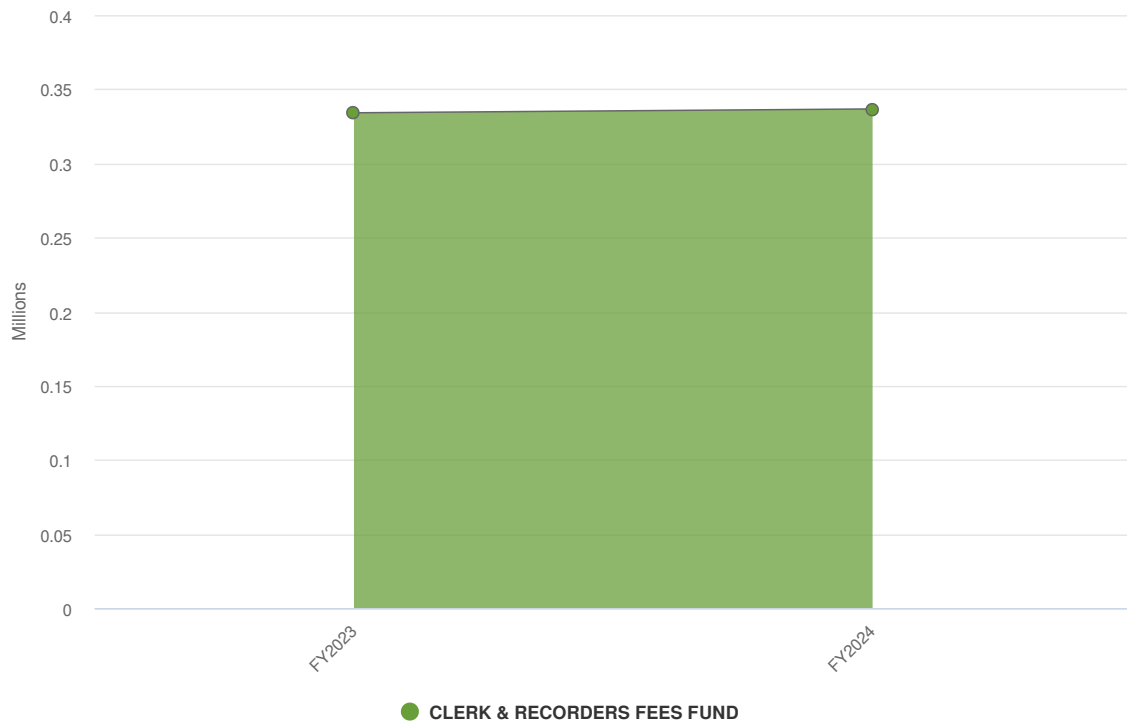
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



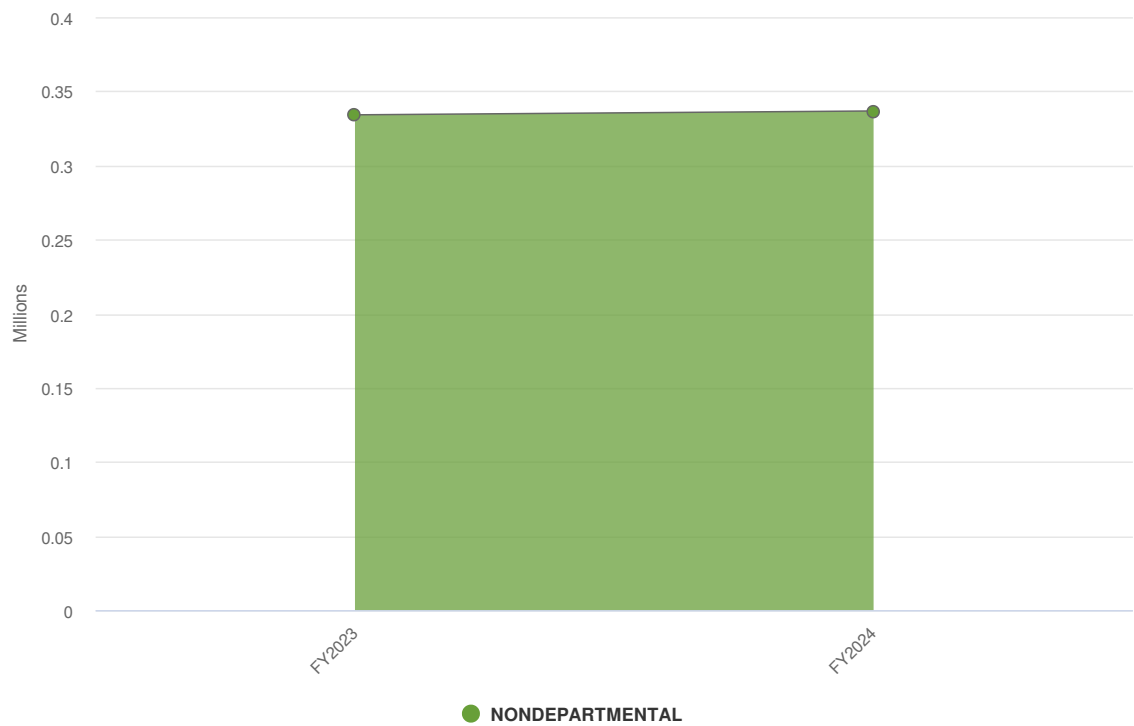
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
ELECTRONIC STAMPS PAYMENT	064-00-00-5041	\$85,443	\$100,000	\$90,000	\$90,000	-100%
COUNTER SALES	064-00-00-5266	\$24,785	\$27,000	\$25,000	\$27,000	-100%
RECORDING DEPOSITS	064-00-00-5291	\$65,274	\$70,000	\$65,000	\$65,000	-100%
DEED STAMPS	064-00-00-5292	\$42,721	\$52,500	\$45,000	\$45,000	-100%
RHSP	064-00-00-5293	\$29,214	\$24,000	\$60,000	\$50,000	-100%
GIS RESOLUTION	064-00-00-5294	\$53,529	\$53,000	\$62,000	\$62,000	-100%
RECORDING AUTOMATION	064-00-00-5295	\$16,590	\$18,000	\$17,000	\$17,000	-100%
VITALS	064-00-00-5296	\$9,953	\$11,000	\$9,000	\$9,000	-100%
VITAL RESOLUTION	064-00-00-5297	\$3,180	\$3,500	\$3,000	\$3,000	-100%
DOMESTIC VIOLENCE	064-00-00-5298	\$390	\$300	\$300	\$300	-100%
MISC FEES	064-00-00-5299	\$1,025	\$1,000	\$700	\$900	-100%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
LAREDO FEES TO FD 023	064-00-00-5339	\$1,987	\$0	\$0	\$14,000	0%
Total Expenditures:		\$334,089	\$360,300	\$377,000	\$383,200	-100%

Treasurer

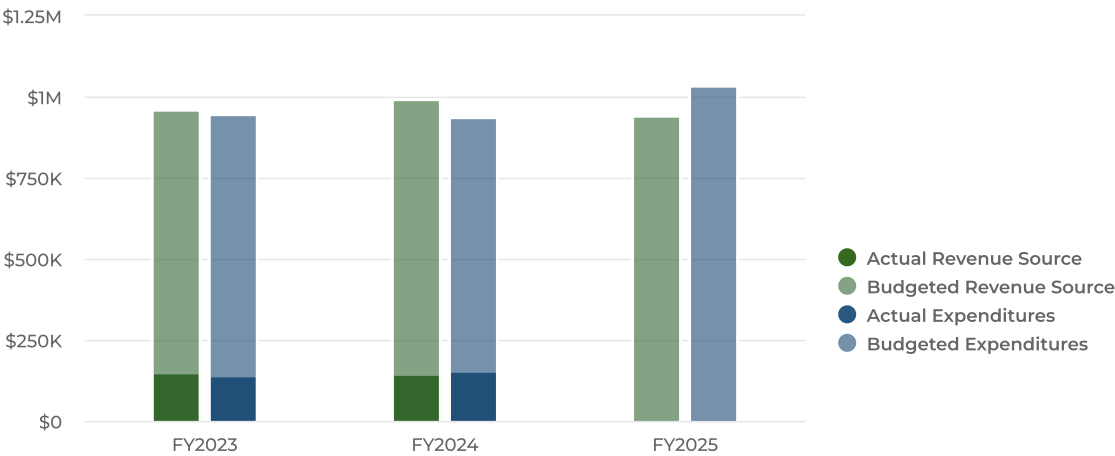
The County Treasurer's Office has the following responsibilities: ? Prepare all County property and mobile home taxes; collects the revenue and distributes it to fifty different taxing districts ? Invests all County funds under her jurisdiction into interest bearing funds, approximately seventy different 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.

Summary

The County of Carroll is projecting \$945.5K of revenue in FY2025, which represents a 5.1% decrease over the prior year. Budgeted expenditures are projected to increase by 10.6% or \$99.15K to \$1.04M in FY2025.

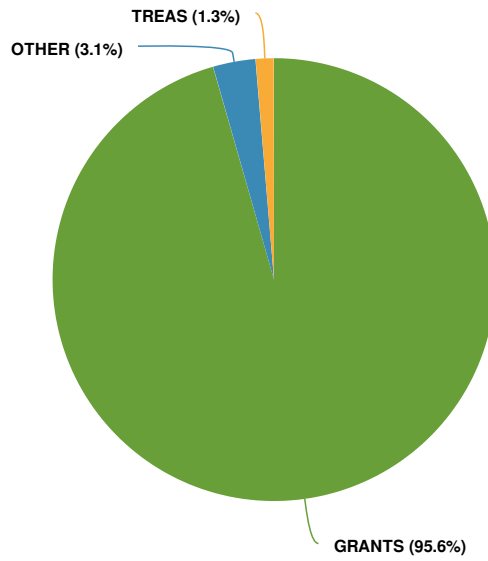
The funds included within the County Treasurer page consist of the following. To view these individual funds, drop the arrow down to see each fund in more detail.

- 024- Non-Resident Heir
- 033- Stipend Clearing
- 039- Tax Sale Automation
- 040- Hotel/Motel Tax
- 055- Grants
- 069- County Trustee

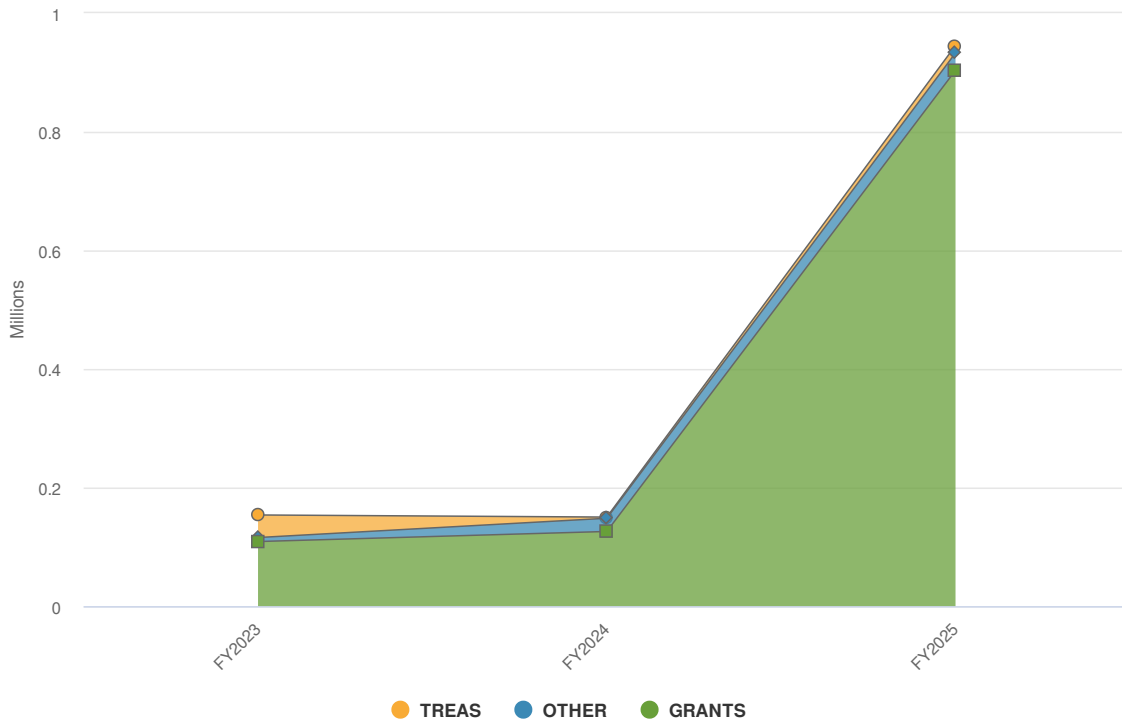


Revenues by Source

Projected 2025 Revenues by Source

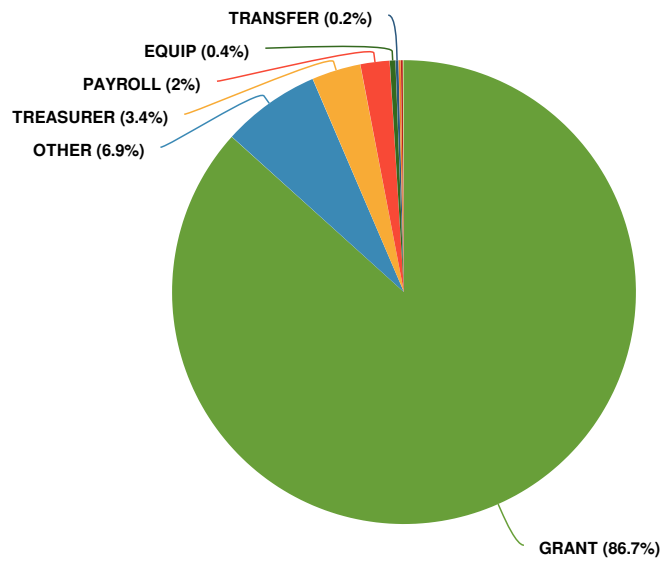


Budgeted and Historical 2025 Revenues by Source

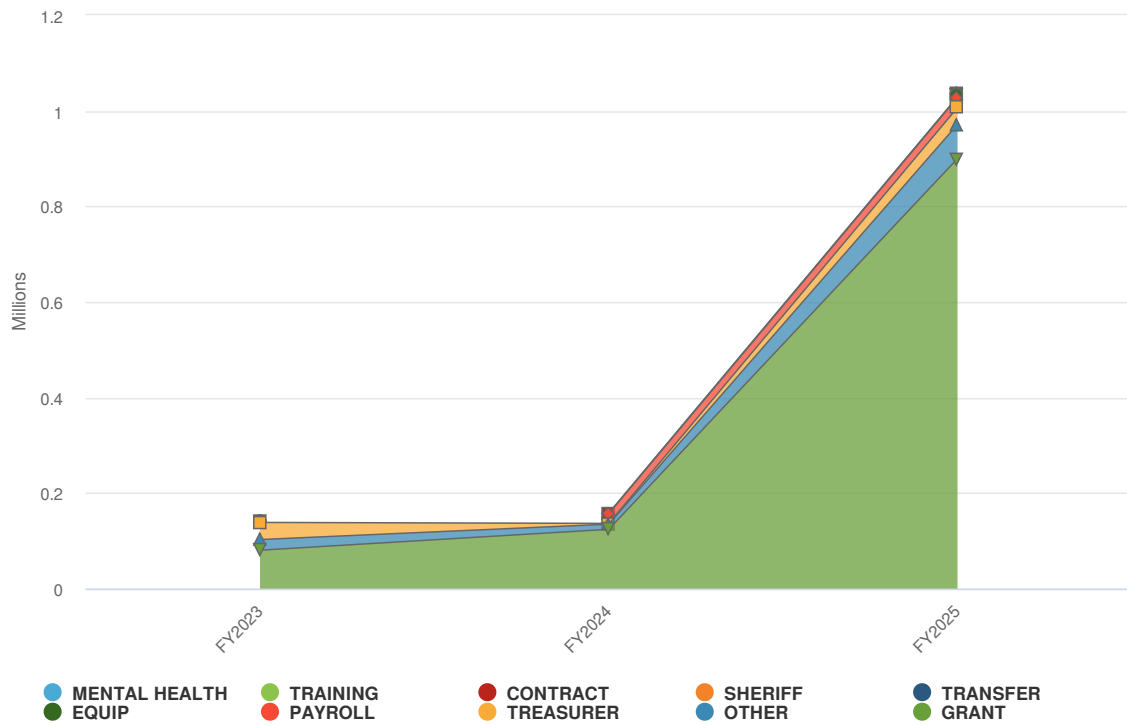


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



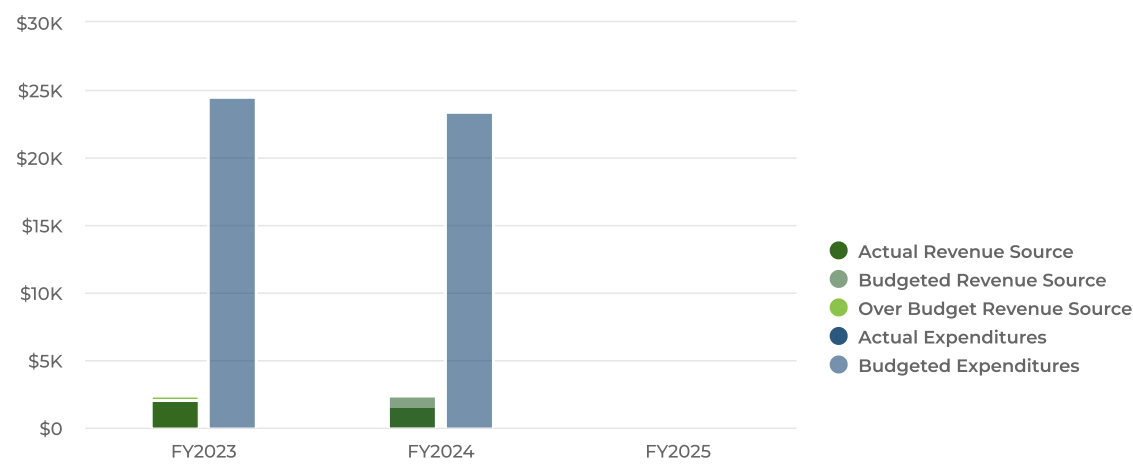
Budgeted and Historical Expenditures by Expense Type



024 - Non-Resident Heir Fund

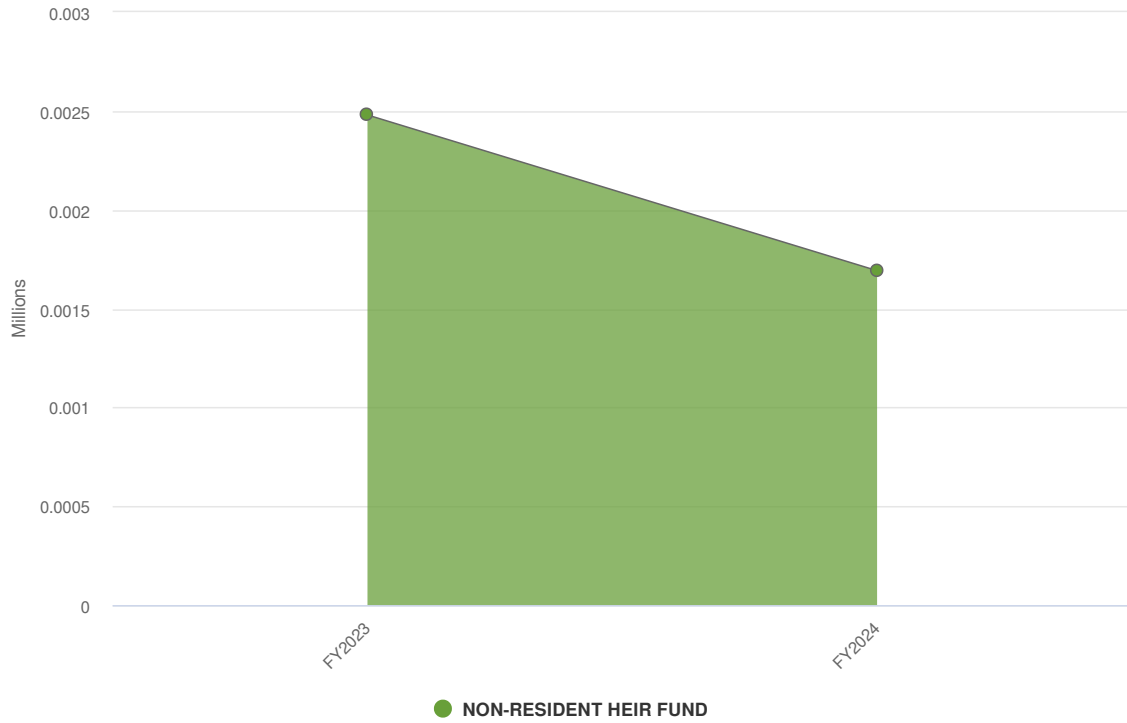
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$23.47K to \$0 in FY2025.



Revenue by Fund

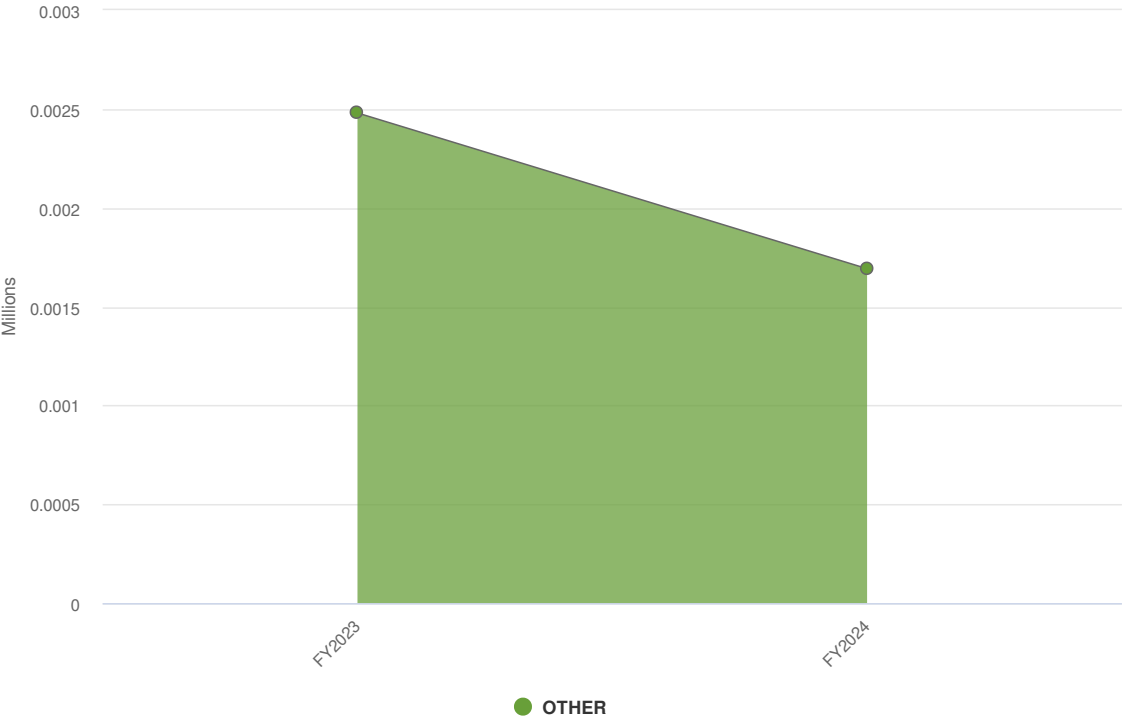
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
NON-RESIDENT HEIR FUND						
INTEREST EARNED	024-00-00-3027	\$1,028	\$60	\$400	\$500	-100%
CONFISCATED FUNDS HELD	024-00-00-3154	\$1,452	\$1,000	\$1,000	\$1,000	-100%
FEES--NON-RESIDENT HEIR	024-00-00-3224	\$0	\$1,000	\$1,000	\$2,000	-100%
Total NON-RESIDENT HEIR FUND:		\$2,480	\$2,060	\$2,400	\$3,500	-100%

Revenues by Source

Budgeted and Historical 2025 Revenues by Source



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund

Expenditures by Function

Budgeted Expenditures by Function

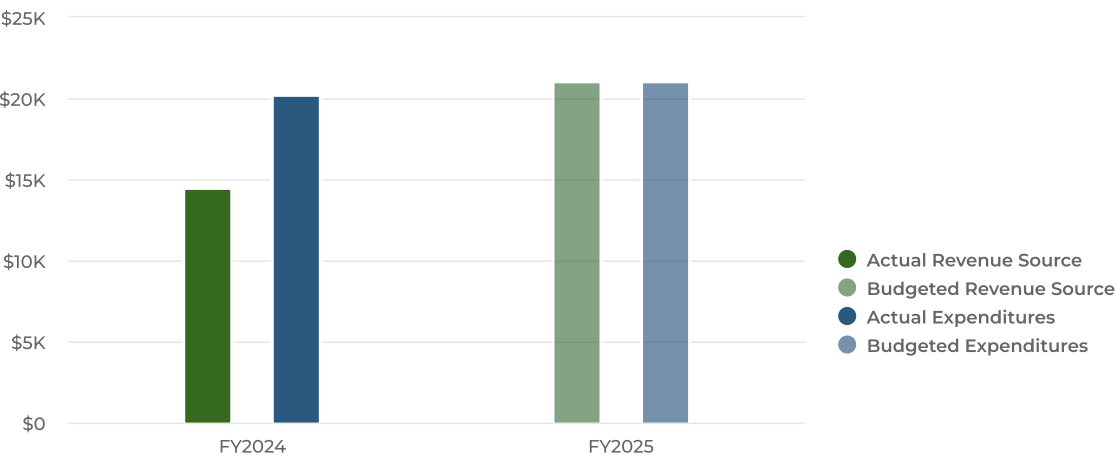
Budgeted and Historical Expenditures by Function

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
CONFISCATED FUNDS SETTLED	024-00-00-5290	\$0	\$2,129	\$1,000	\$1,744	-100%
IL--NON-RESIDENT HEIR FUNDS	024-00-00-9204	\$0	\$22,472	\$22,472	\$22,472	-100%
Total Expenditures:		\$0	\$24,601	\$23,472	\$24,216	-100%

033 - Stipend Clearing Fund

Summary

The County of Carroll is projecting \$21.08K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$21.08K to \$21.08K in FY2025.



Revenue by Fund

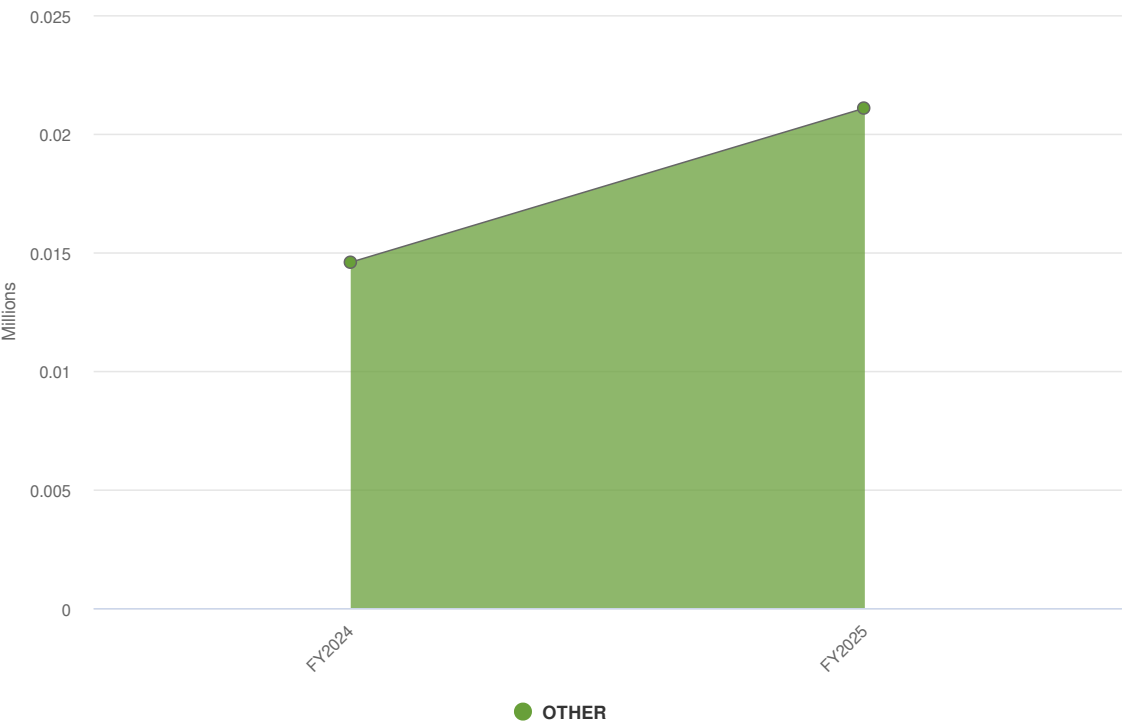
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
STIPEND CLEARING FUND				
STIPEND RECEIVED	033-00-00-3128	\$0	\$21,080	N/A
Total STIPEND CLEARING FUND:		\$0	\$21,080	N/A

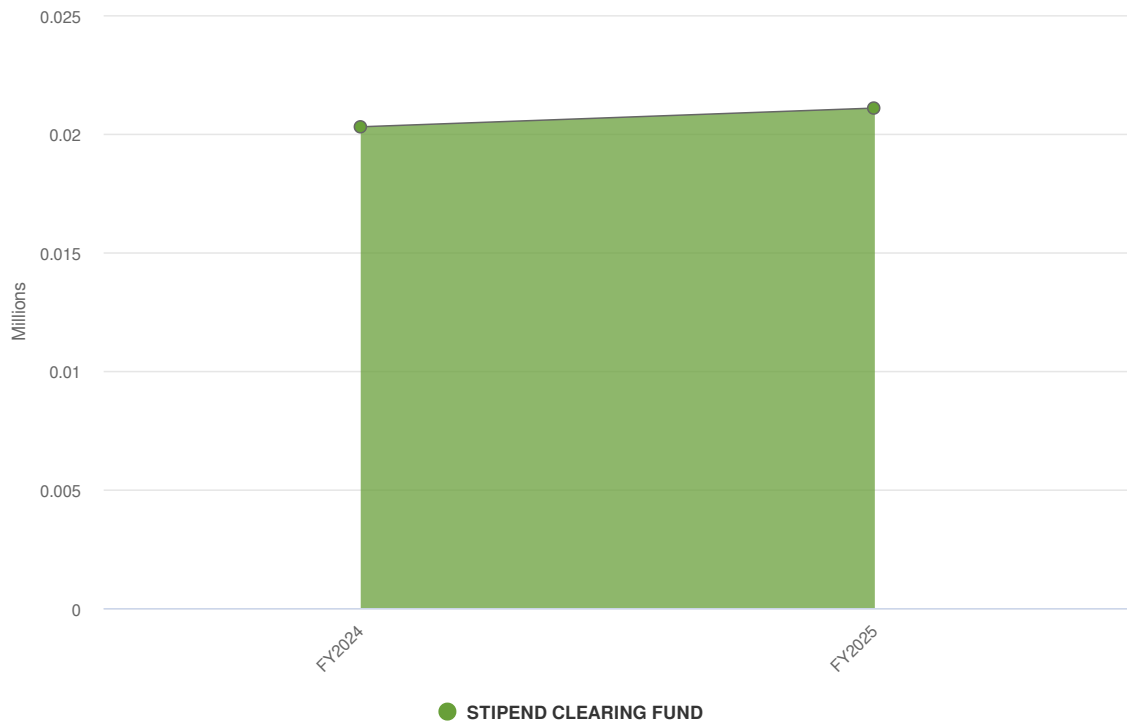
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



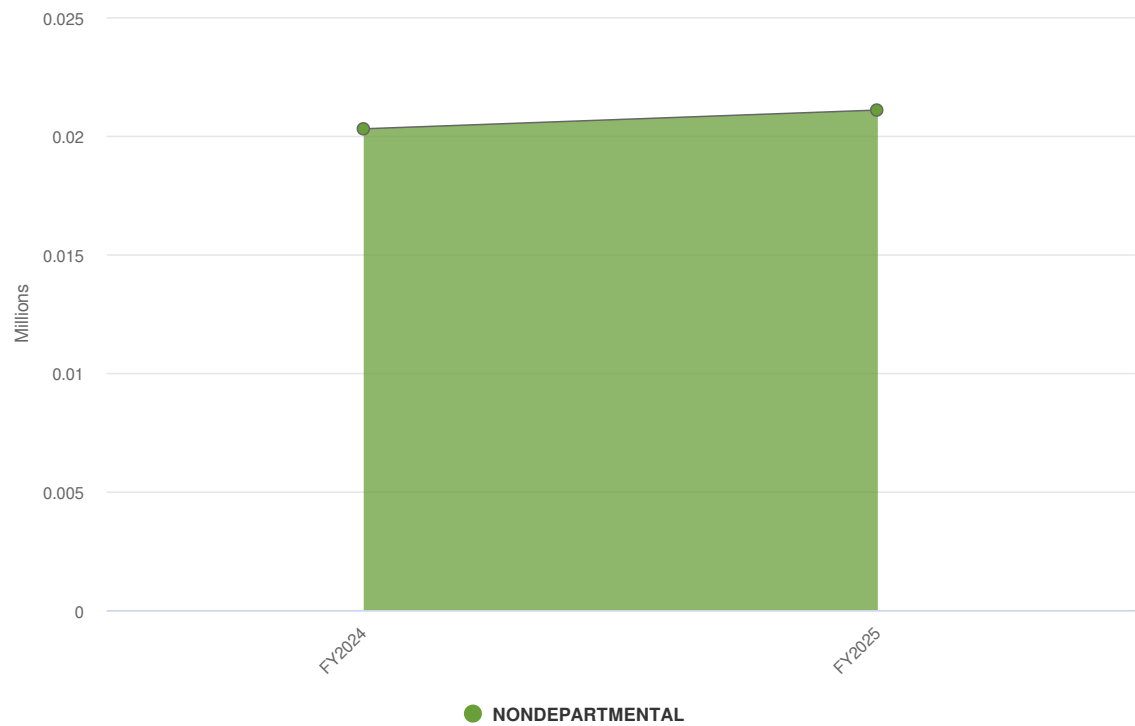
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

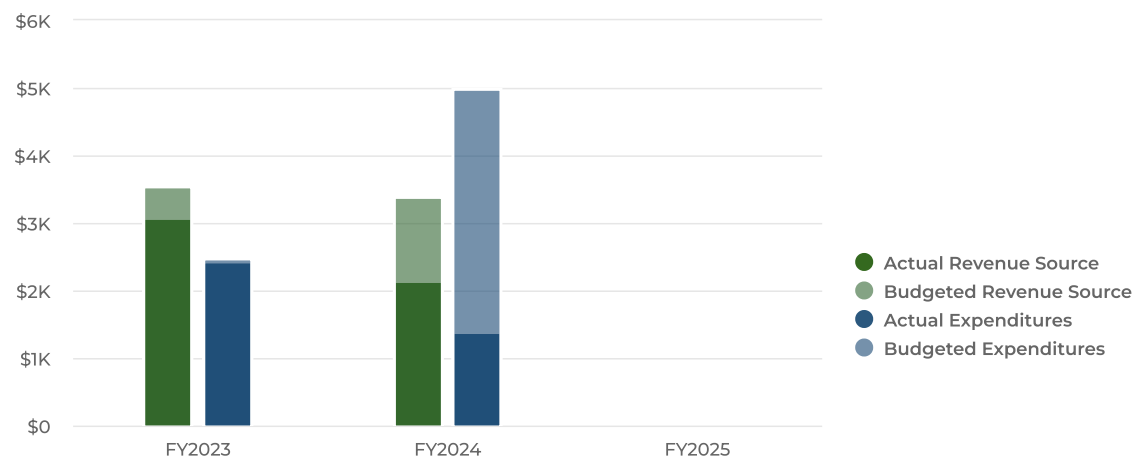


Name	Account ID	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures				
STIPEND CLEARING	033-00-00-5043	\$0	\$21,080	N/A
Total Expenditures:		\$0	\$21,080	N/A

039 - Tax Sale Automation Fund

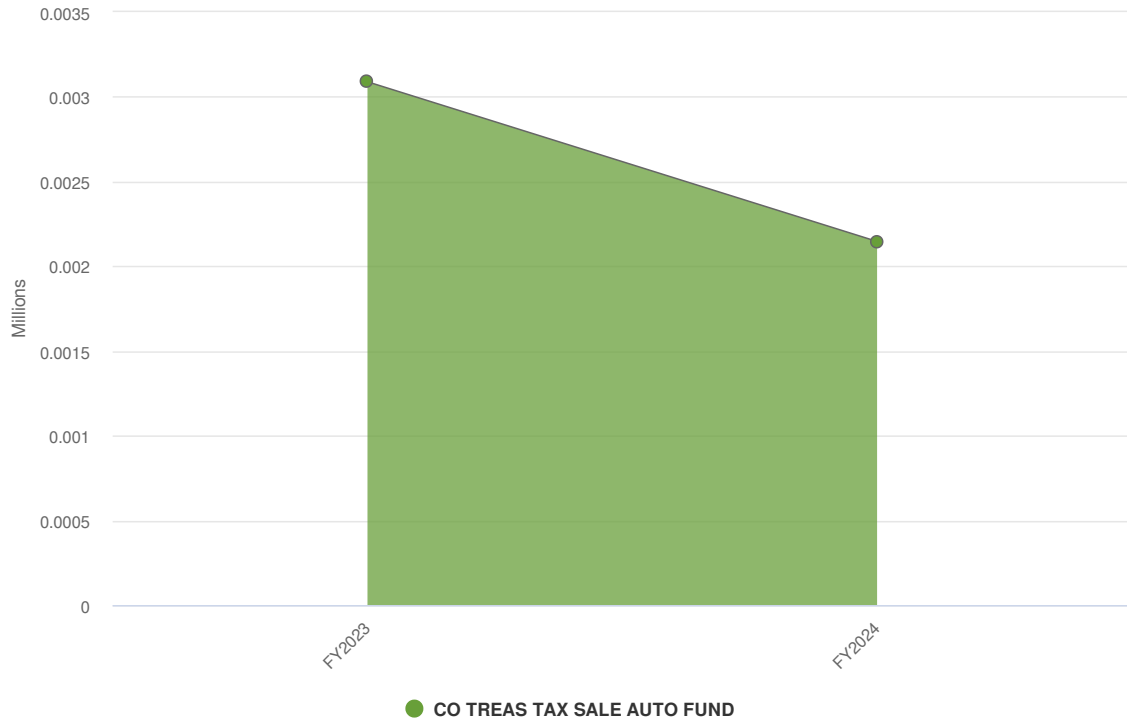
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$5K to \$0 in FY2025.



Revenue by Fund

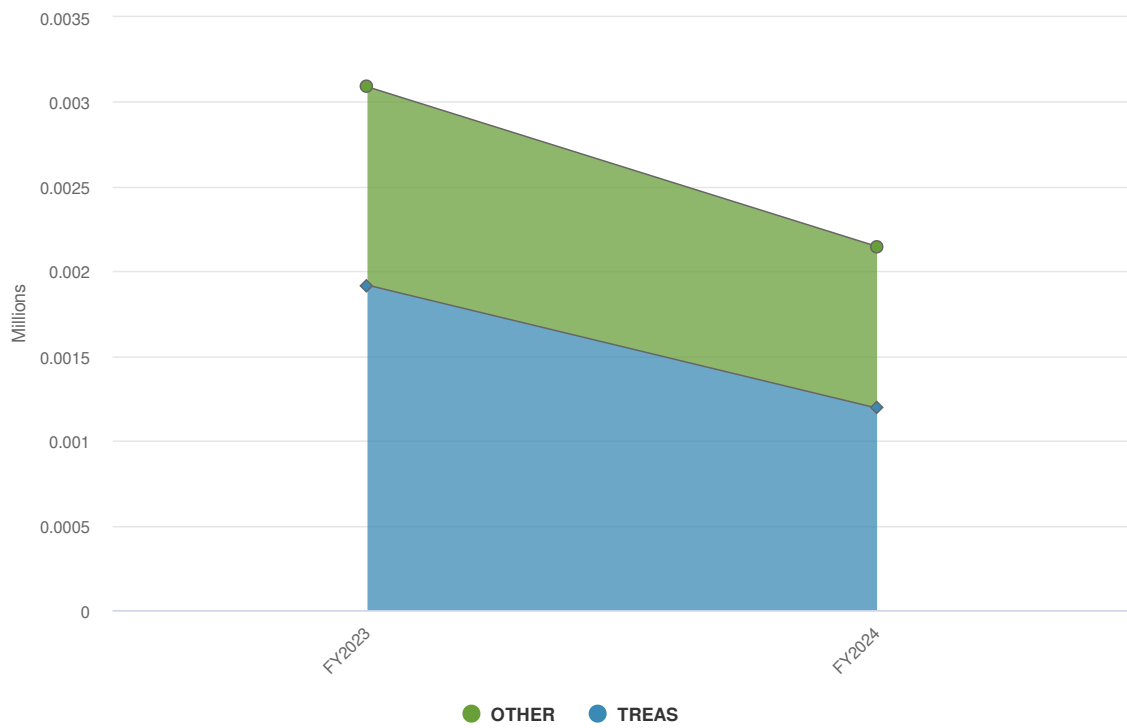
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
CO TREAS TAX SALE AUTO FUND						
INTEREST EARNED	039-00-00-3027	\$1,171	\$60	\$400	\$800	-100%
FEES COLLECTED--TAX SALE AUTO	039-00-00-3213	\$1,918	\$3,500	\$3,000	\$4,000	-100%
Total CO TREAS TAX SALE AUTO FUND:		\$3,089	\$3,560	\$3,400	\$4,800	-100%

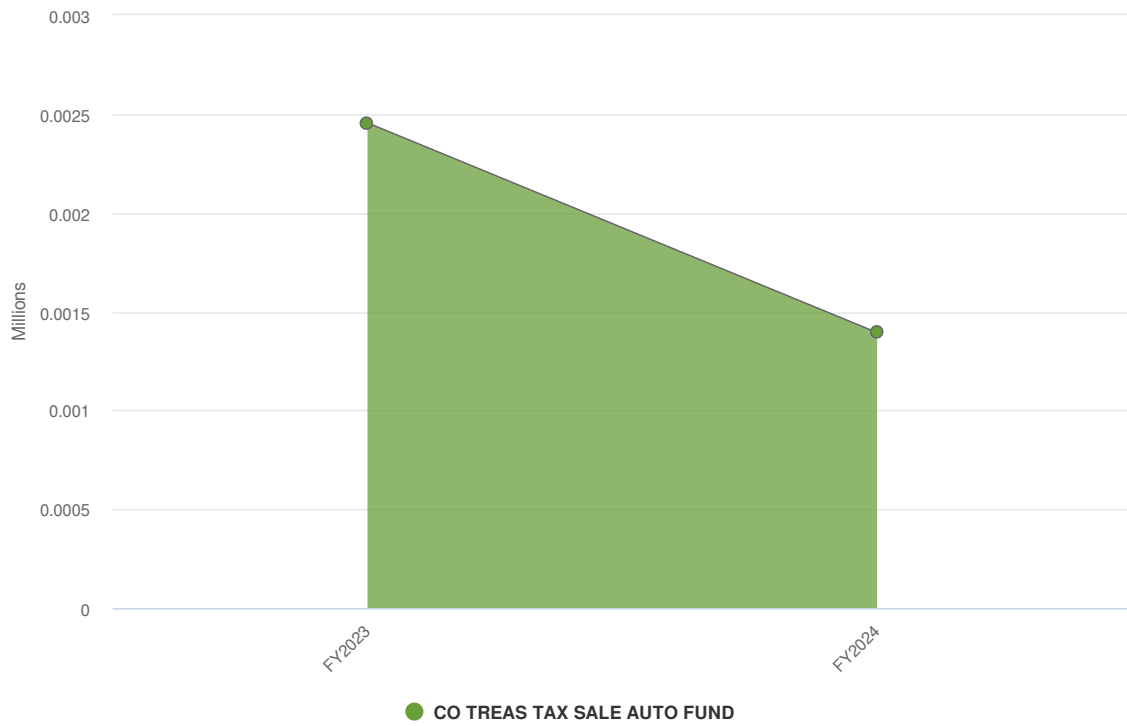
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



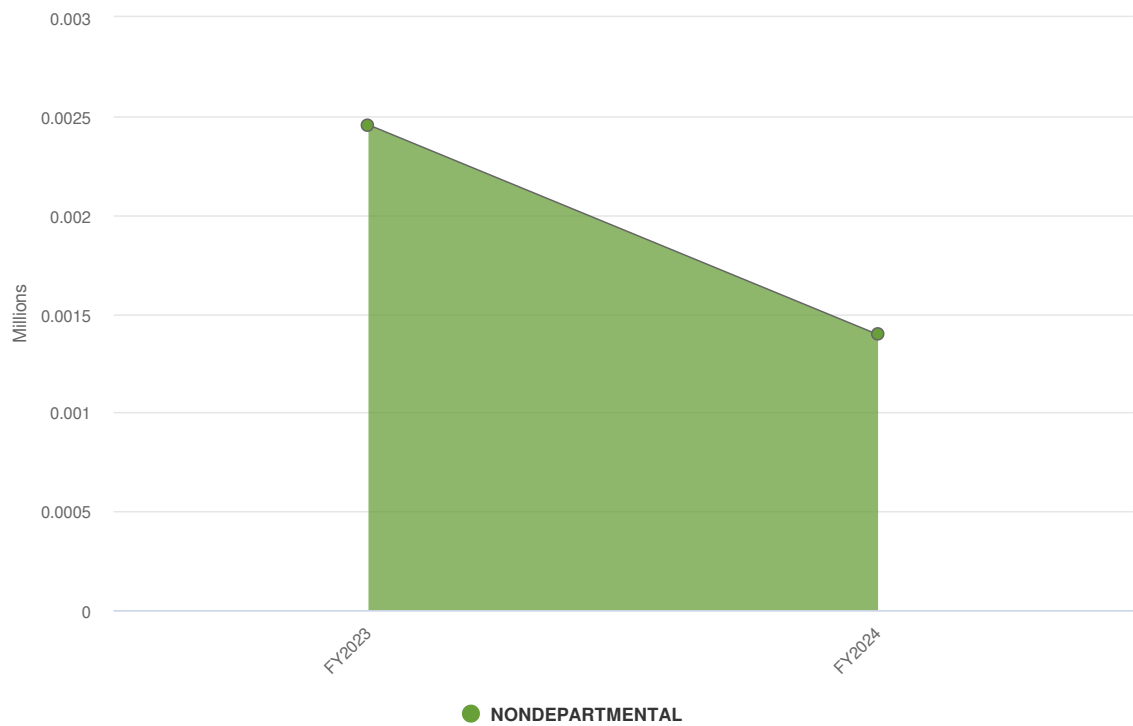
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

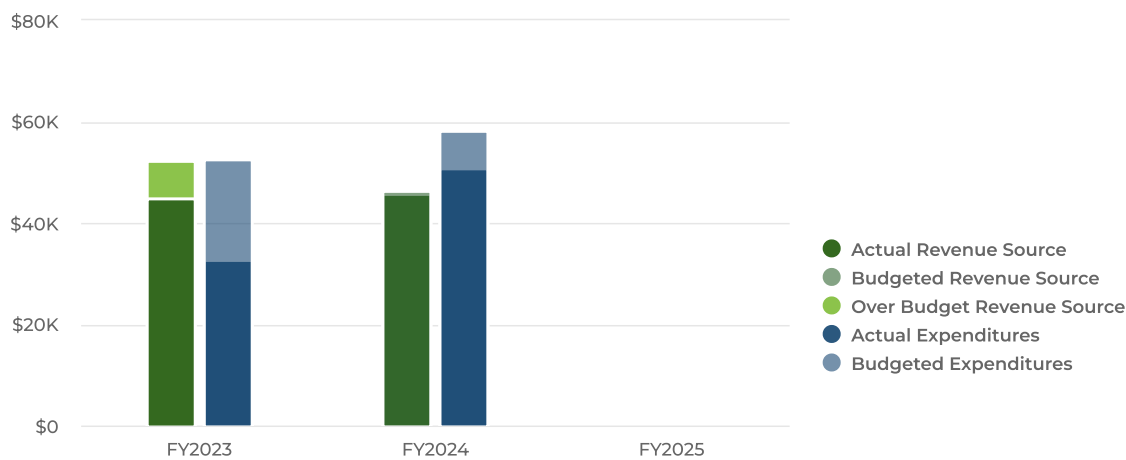


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
EDUCATION	039-00-00-5014	\$0	\$0	\$1,000	\$800	-100%
AUTOMATION EQUIPMENT	039-00-00-5200	\$2,455	\$2,500	\$2,500	\$4,250	-100%
RENTALS & LEASE	039-00-00-5319	\$0	\$0	\$1,500	\$1,400	-100%
Total Expenditures:		\$2,455	\$2,500	\$5,000	\$6,450	-100%

040 - County Hotel / Motel tax Fund

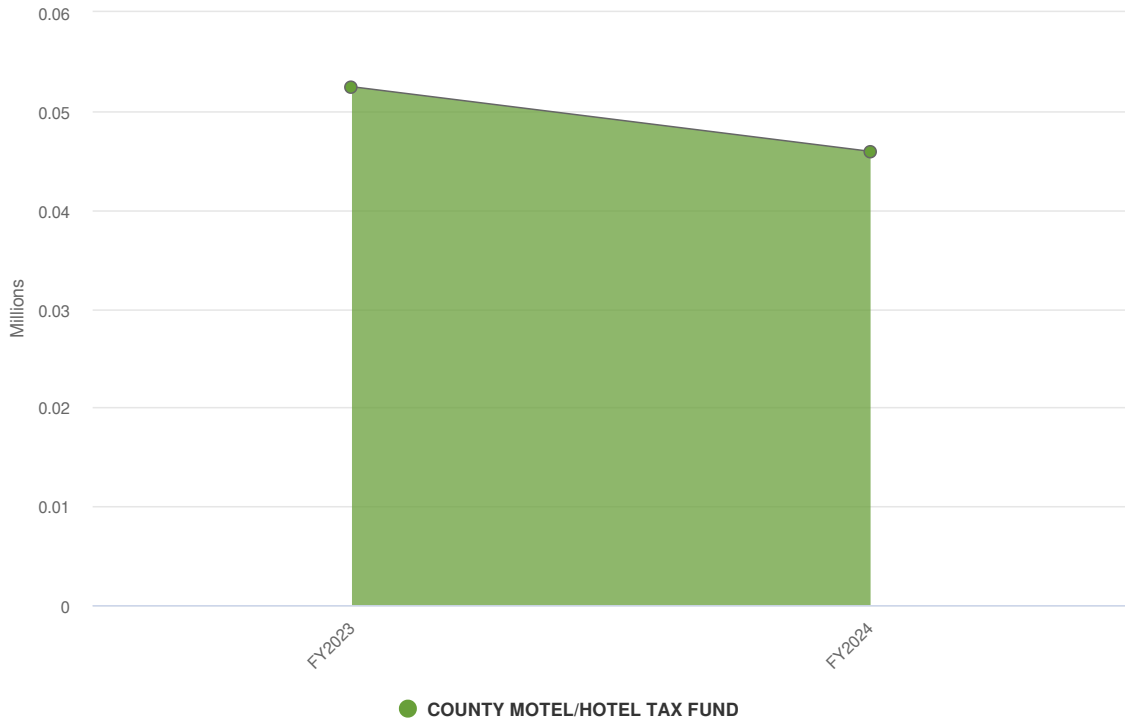
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$58.5K to \$0 in FY2025.



Revenue by Fund

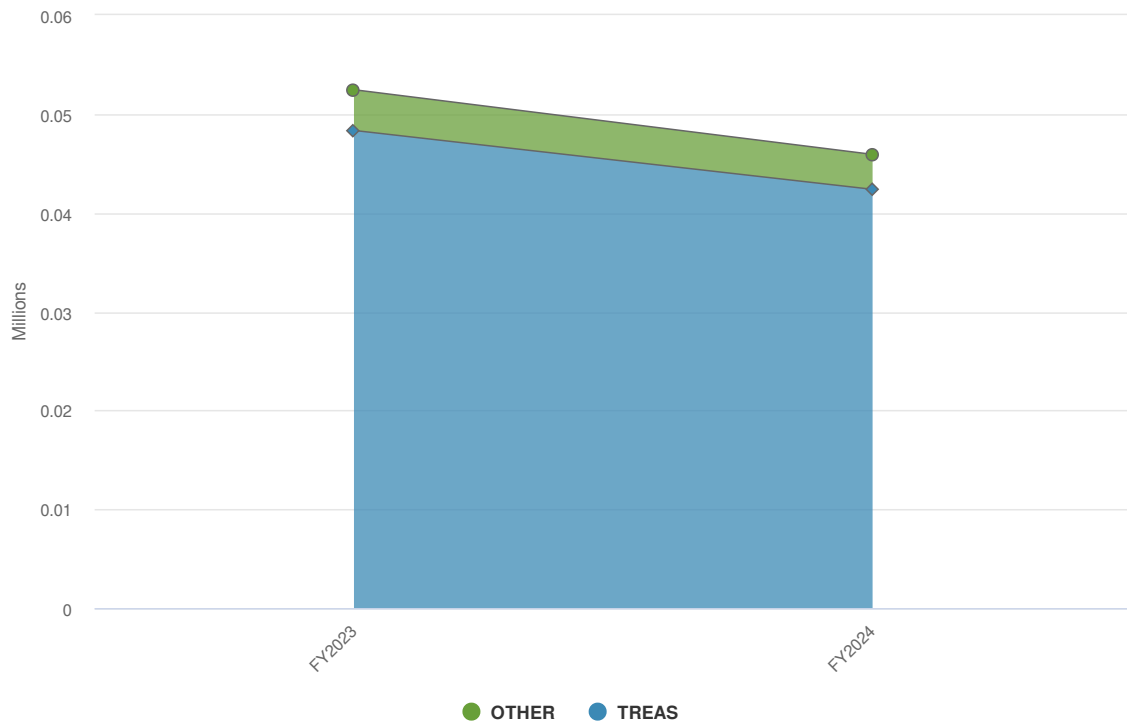
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
COUNTY MOTEL/HOTEL TAX FUND						
5% TAX RECEIPTS	040-00-00-3004	\$48,333	\$45,000	\$45,000	\$45,000	-100%
INTEREST EARNED	040-00-00-3027	\$2,509	\$50	\$1,200	\$1,900	-100%
OTHER INCOME	040-00-00-3099	\$1,611	\$100	\$400	\$400	-100%
Total COUNTY MOTEL/HOTEL TAX FUND:		\$52,454	\$45,150	\$46,600	\$47,300	-100%

Revenues by Source

Budgeted and Historical 2025 Revenues by Source



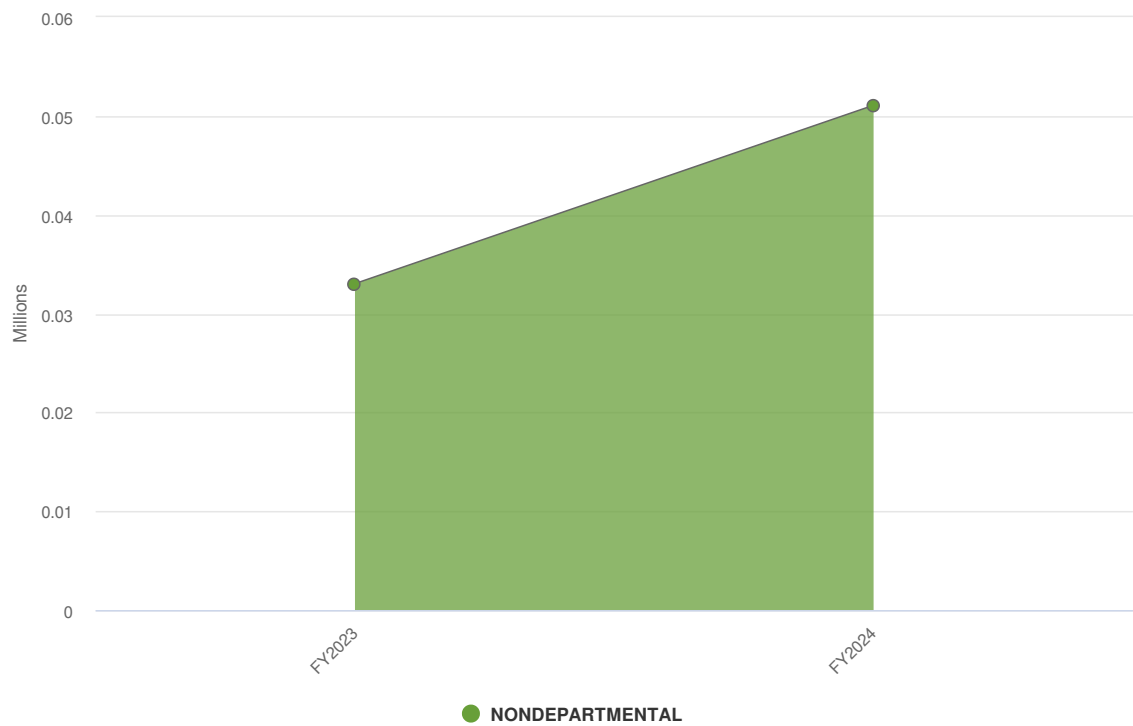
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

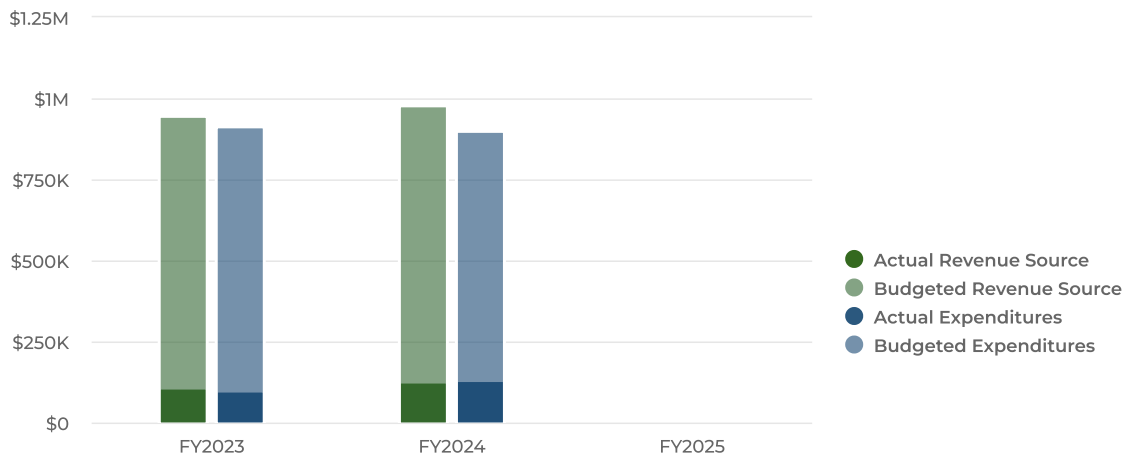
Budgeted and Historical Expenditures by Function



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
ADMINISTRATION	040-00-00-5151	\$270	\$500	\$1,000	\$2,000	-100%
TRAN TO 11-3044 GEN FD 5% FEE	040-00-00-5153	\$2,000	\$2,250	\$2,500	\$2,500	-100%
TOURISM/PROMOTIONS	040-00-00-5154	\$15,761	\$35,000	\$40,000	\$65,000	-100%
BLACKHAWK WATERWAYS CVB	040-00-00-5155	\$15,000	\$15,000	\$15,000	\$15,000	-100%
Total Expenditures:		\$33,031	\$52,750	\$58,500	\$84,500	-100%

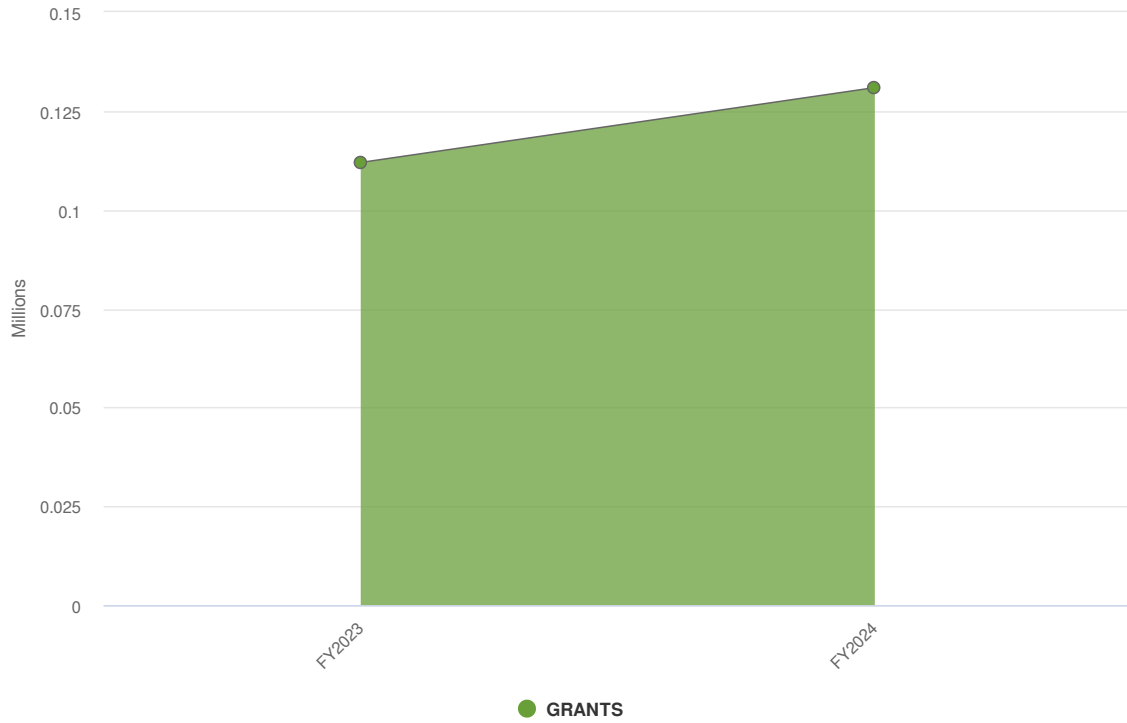
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$902K to \$0 in FY2025.



Revenue by Fund

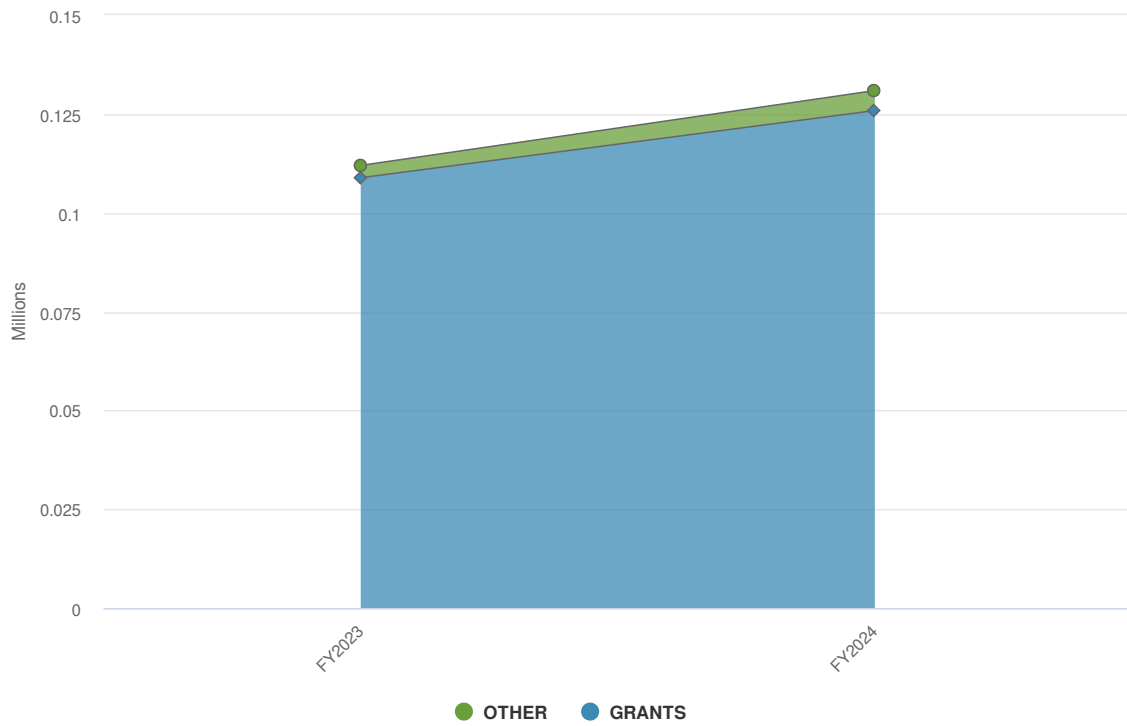
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
GRANTS						
INTEREST EARNED	055-00-00-3027	\$3,109	\$50	\$0	\$4,020	0%
CO CLERK--DEATH CERT GRANT	055-00-00-3256	\$790	\$0	\$0	\$0	0%
DEATH CERT FOR CORONER GRANT	055-00-00-3261	\$3,365	\$0	\$0	\$3,600	0%
All Grants	055-00-00-3326	\$0	\$900,000	\$900,000	\$900,000	-100%
GRANT MONEY RECEIVED	055-00-00-3328	\$82,388	\$0	\$0	\$0	0%
LATCF REVENUE	055-00-00-3401	\$22,315	\$50,000	\$82,000	\$0	-100%
Total GRANTS:		\$111,967	\$950,050	\$982,000	\$907,620	-100%

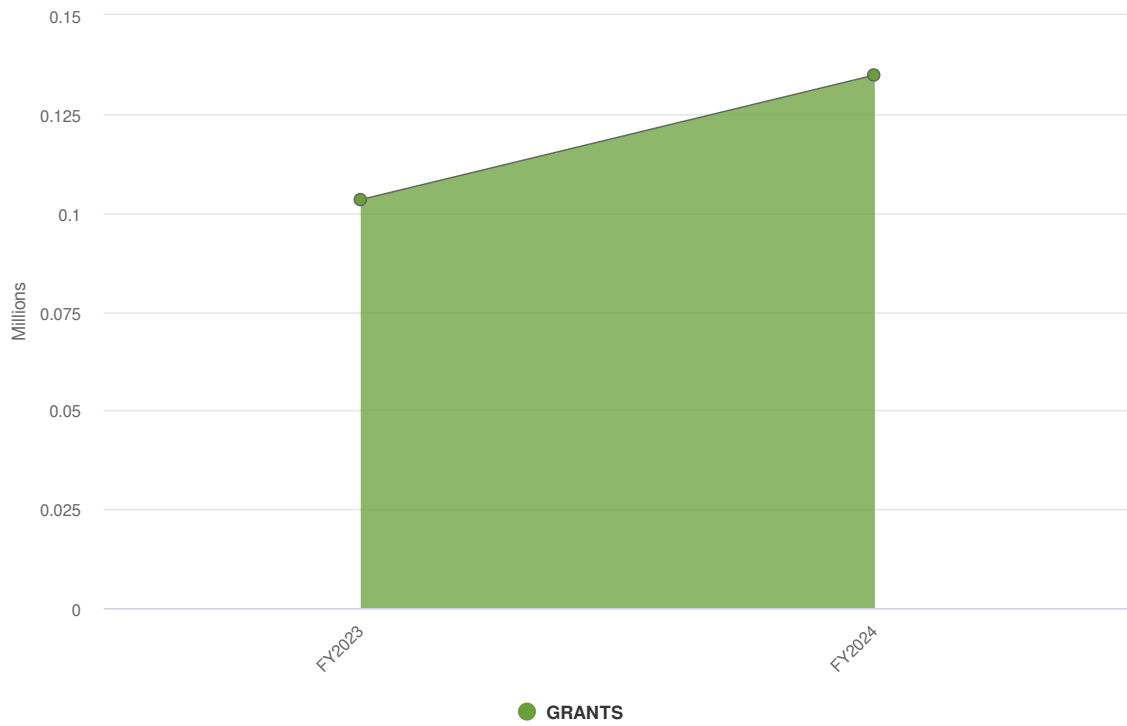
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



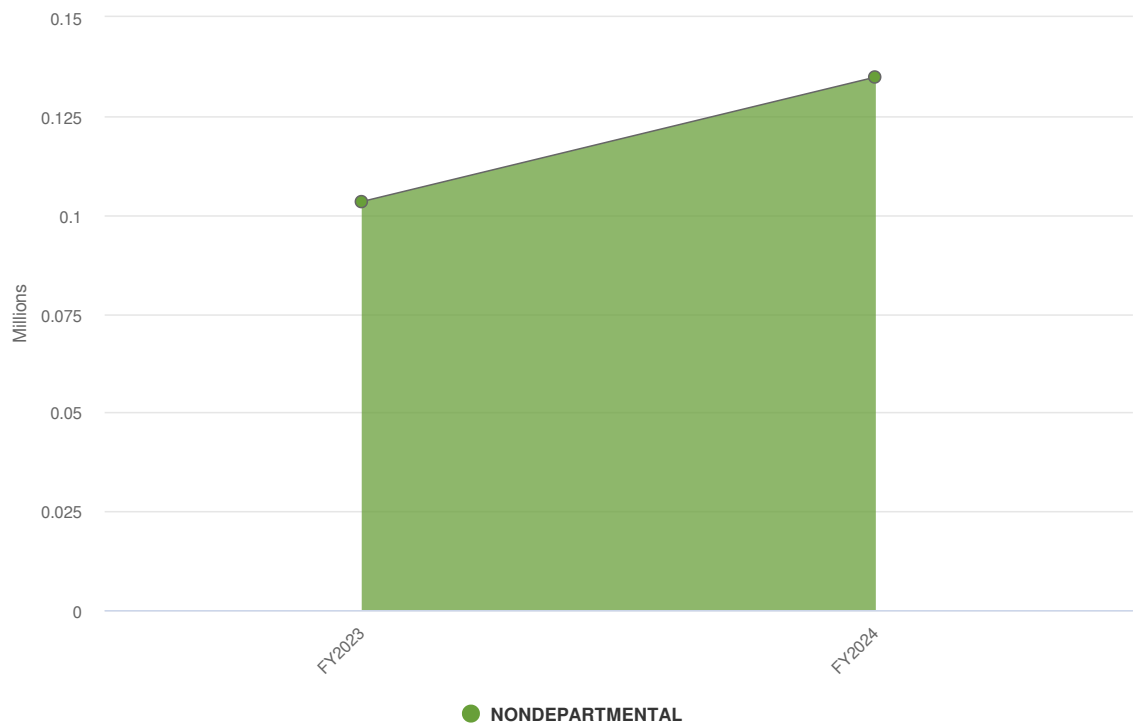
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

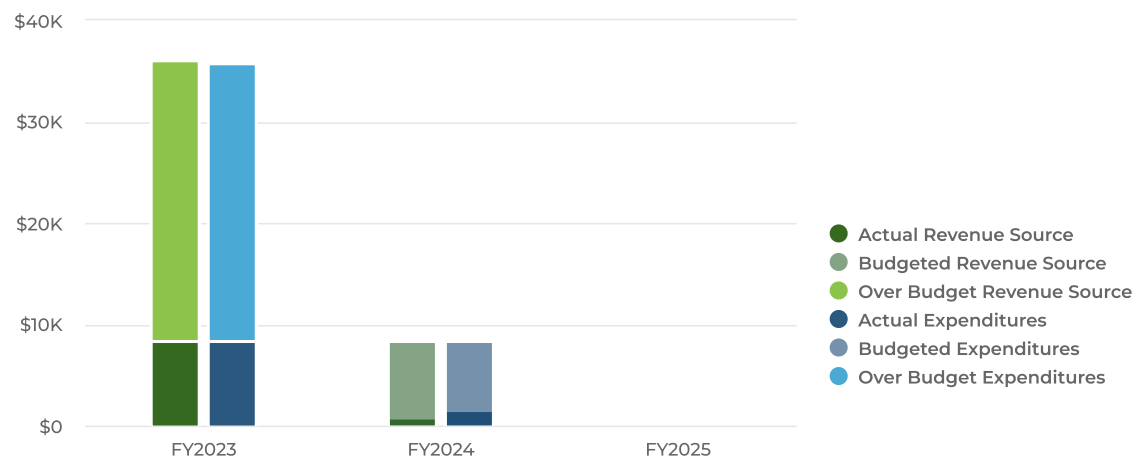


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
TRANSFER OF INTEREST TO GEN FD	055-00-00-5050	\$450	\$450	\$2,000	\$2,000	-100%
GRANT MONEY EXPENSES	055-00-00-5149	\$80,383	\$0	\$0	\$0	0%
LATCF EXPENDITURES	055-00-00-5159	\$22,315	\$0	\$0	\$71,374	0%
CO CLERK--DEATH CERT GRANT	055-00-00-5442	\$0	-\$230	\$0	\$0	0%
DEATH CERT FOR CORONER EXPENSE	055-00-00-5446	\$0	\$13,985	\$0	\$0	0%
BULLET PROOF VESTS GRANT-EXP	055-00-00-5504	\$0	\$1,616	\$0	\$0	0%
ALL GRANTS	055-00-00-5507	\$825	\$900,000	\$900,000	\$900,000	-100%
Sherrif Equip Grant Expenses	055-00-00-5552	-\$825	-\$825	\$0	\$0	0%
708 BENEFIT GRANT EXPENSES	055-00-00-5650	\$171	\$171	\$0	\$0	0%
Total Expenditures:		\$103,319	\$915,167	\$902,000	\$973,374	-100%

069 - County Trustee Fund

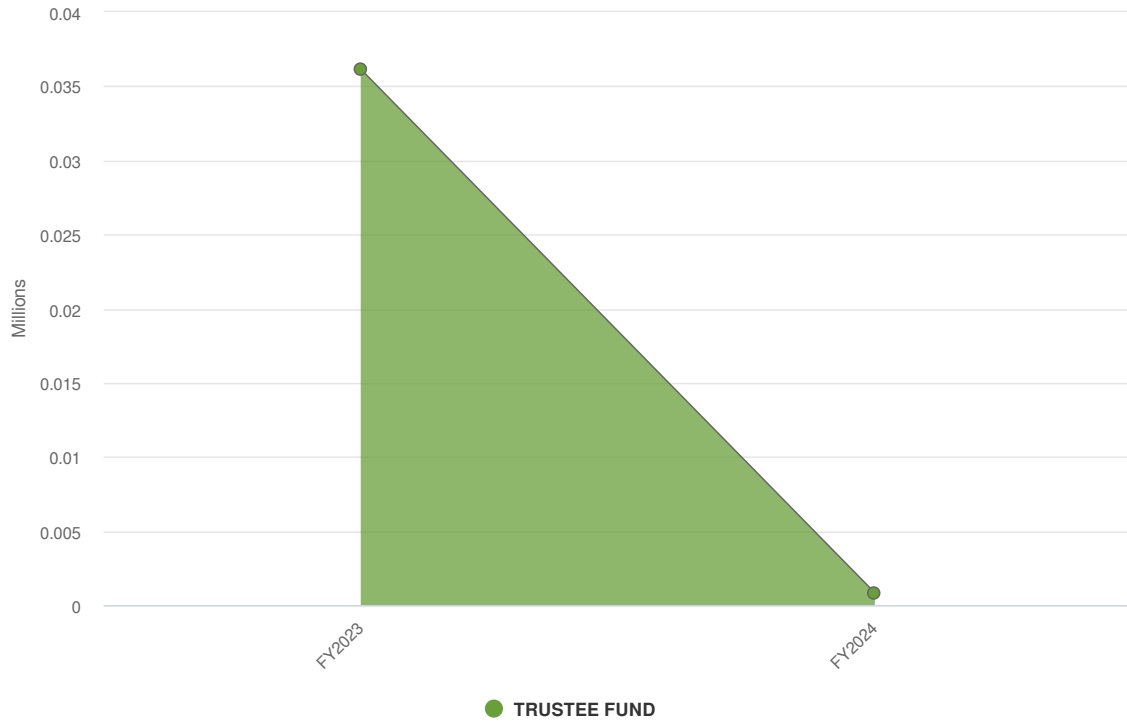
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$8.5K to \$0 in FY2025.



Revenue by Fund

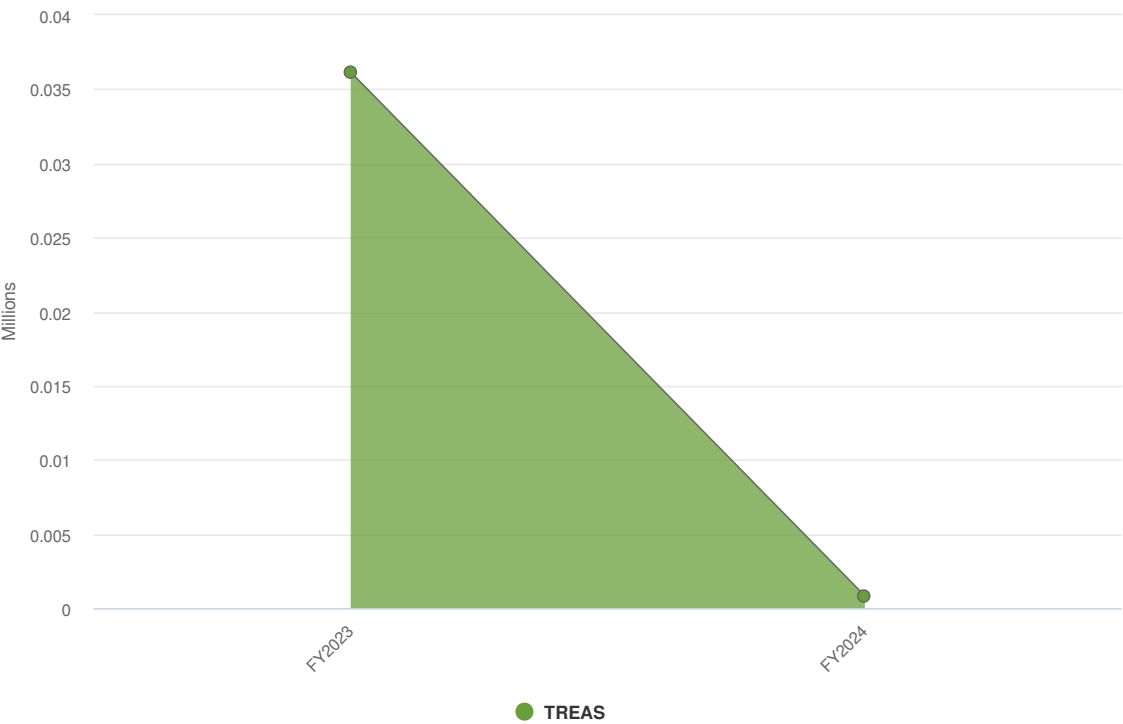
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
TRUSTEE FUND						
TRUSTEE PROPERTIES SALE	069-00-00-3271	\$36,155	\$8,500	\$8,500	\$8,500	-100%
Total TRUSTEE FUND:		\$36,155	\$8,500	\$8,500	\$8,500	-100%

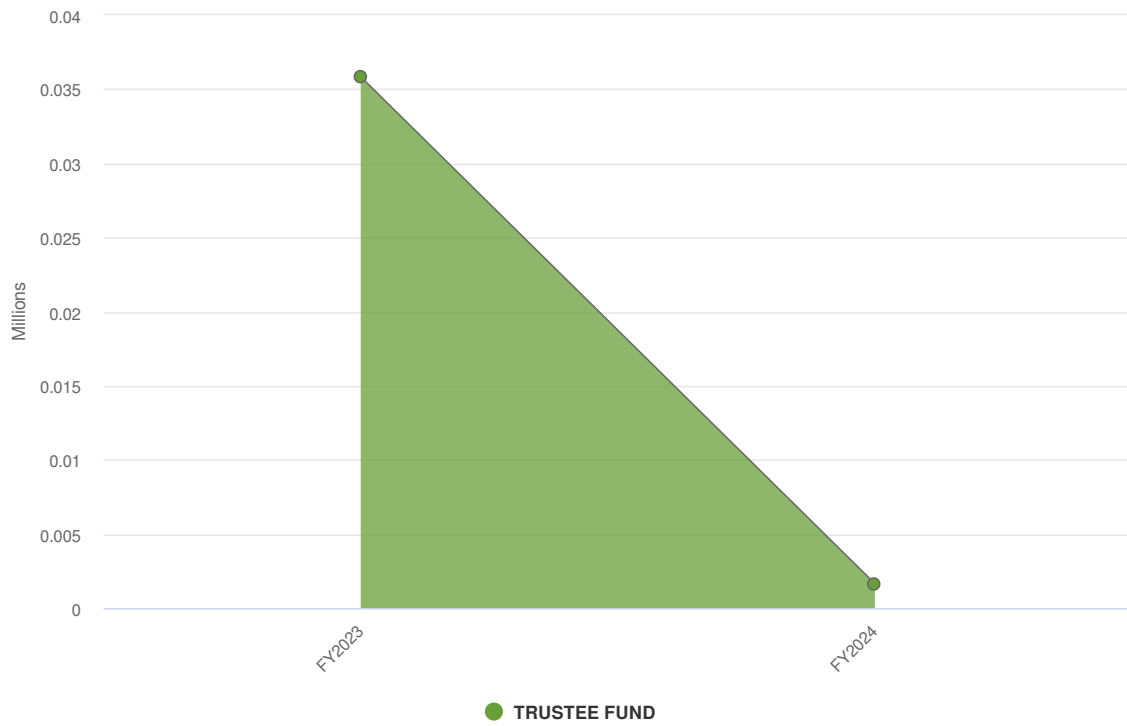
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



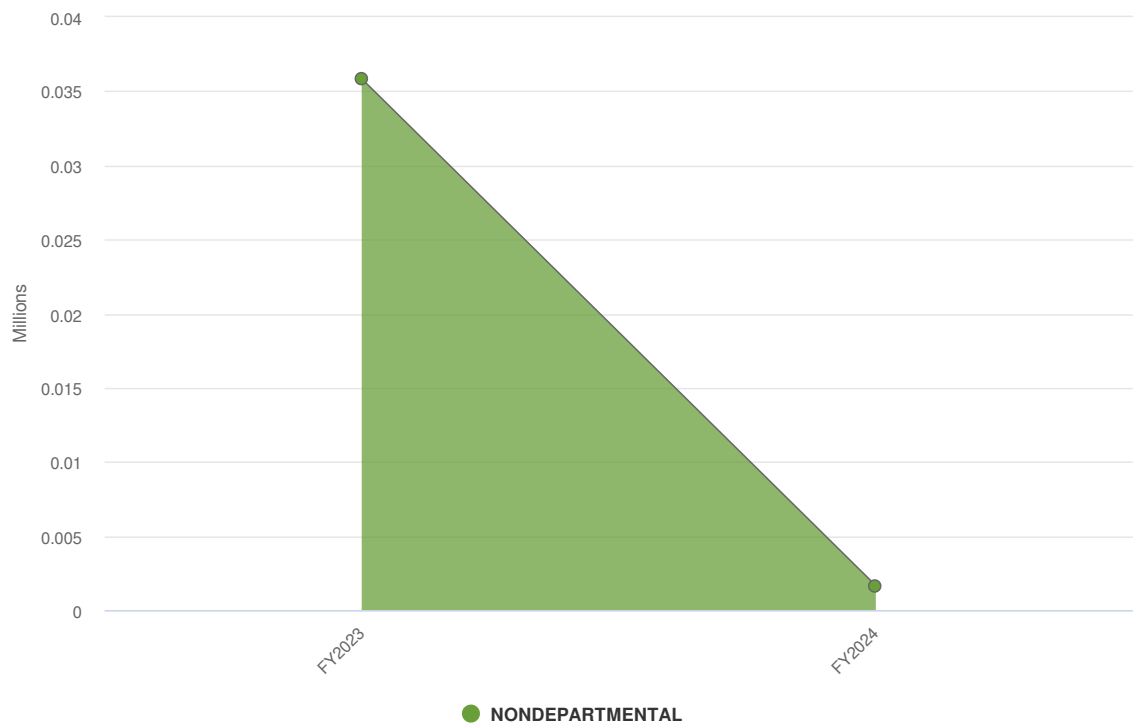
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function



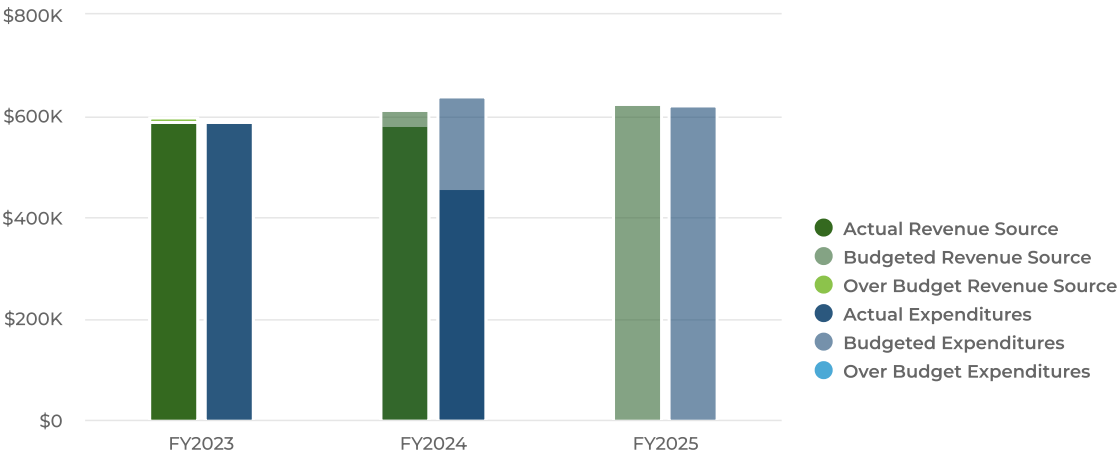
Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
TAX SALE DISBURSEMENTS	069-00-00-8537	\$35,840	\$8,500	\$8,500	\$13,000	-100%
Total Expenditures:		\$35,840	\$8,500	\$8,500	\$13,000	-100%

Summary

The County of Carroll is projecting \$625.25K of revenue in FY2025, which represents a 1.8% increase over the prior year. Budgeted expenditures are projected to decrease by 2.7% or \$17.44K to \$622.24K in FY2025.

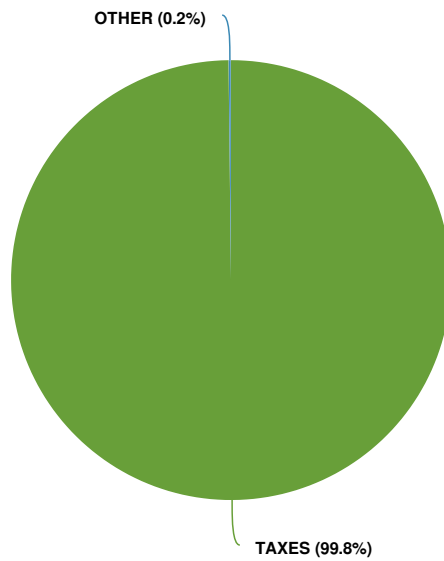
The funds included within the Agency page consist of the following. To view these individual funds, drop the arrow down to see each fund in more detail.

- 026- Community Mental Health
- 030- Senior Citizens
- 060- Historical Society
- 061- Extension Education
- 074- Transportation / Transit
- 077- Verterans Assistance

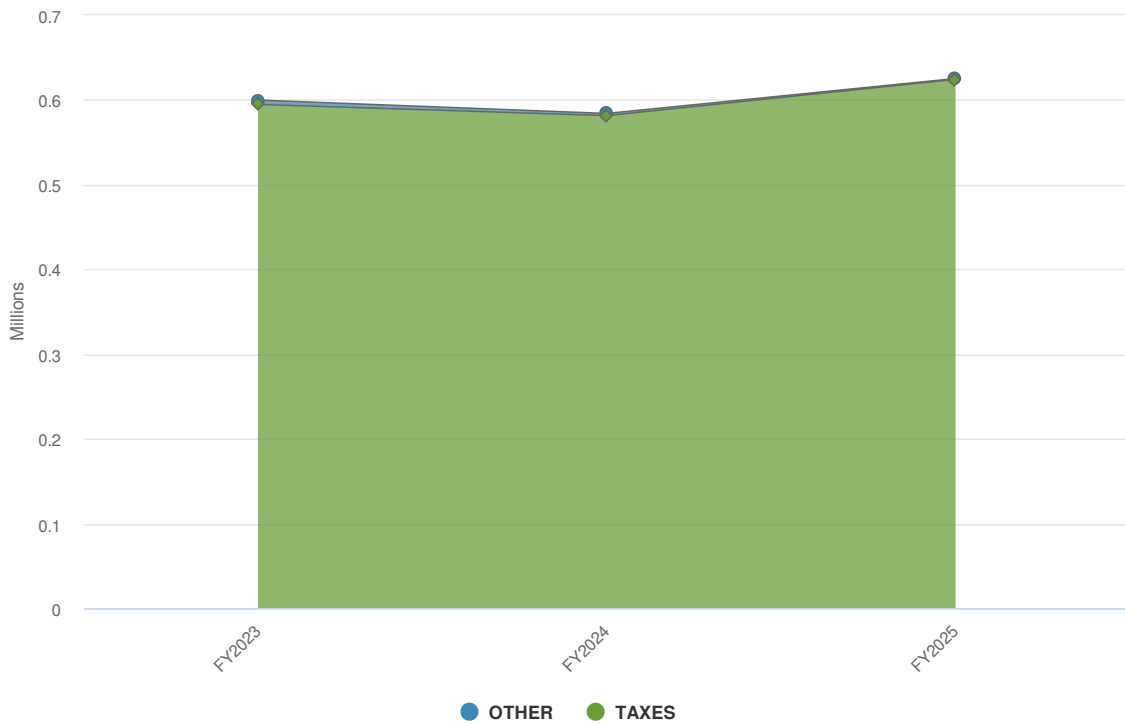


Revenues by Source

Projected 2025 Revenues by Source

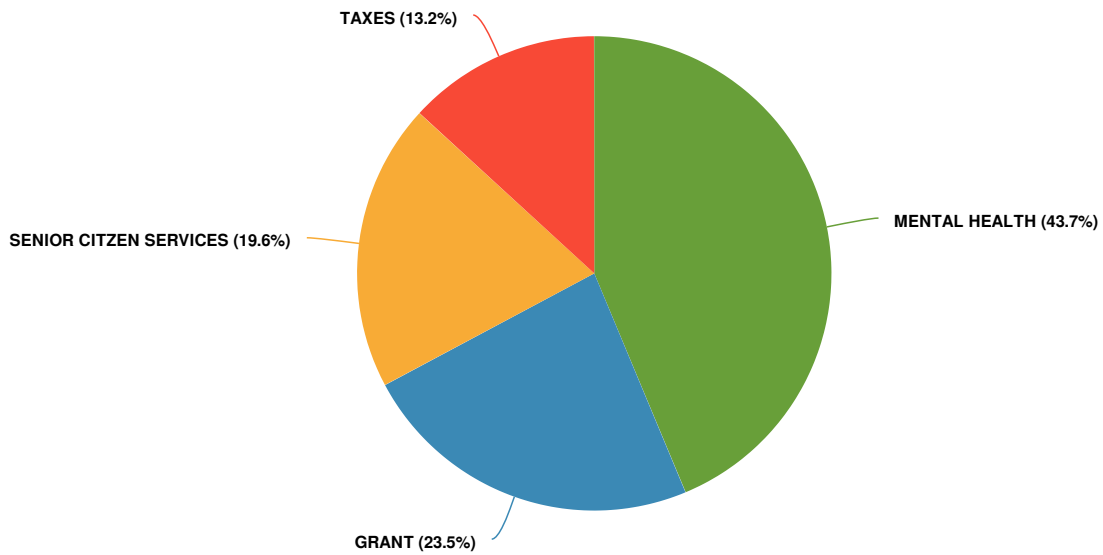


Budgeted and Historical 2025 Revenues by Source

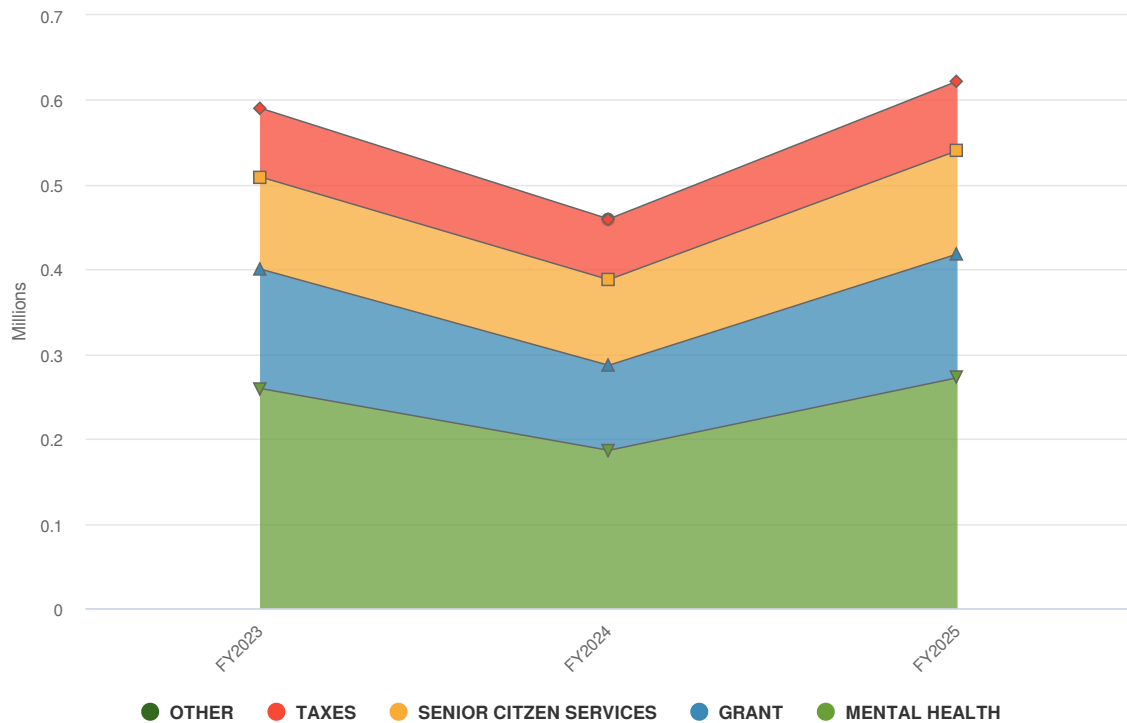


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



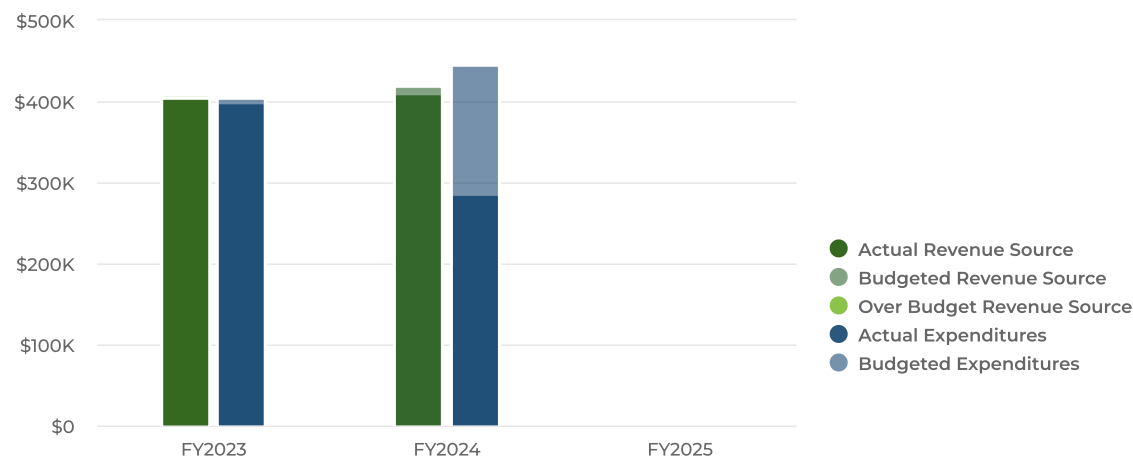
Budgeted and Historical Expenditures by Expense Type



026 - Community Mental Health

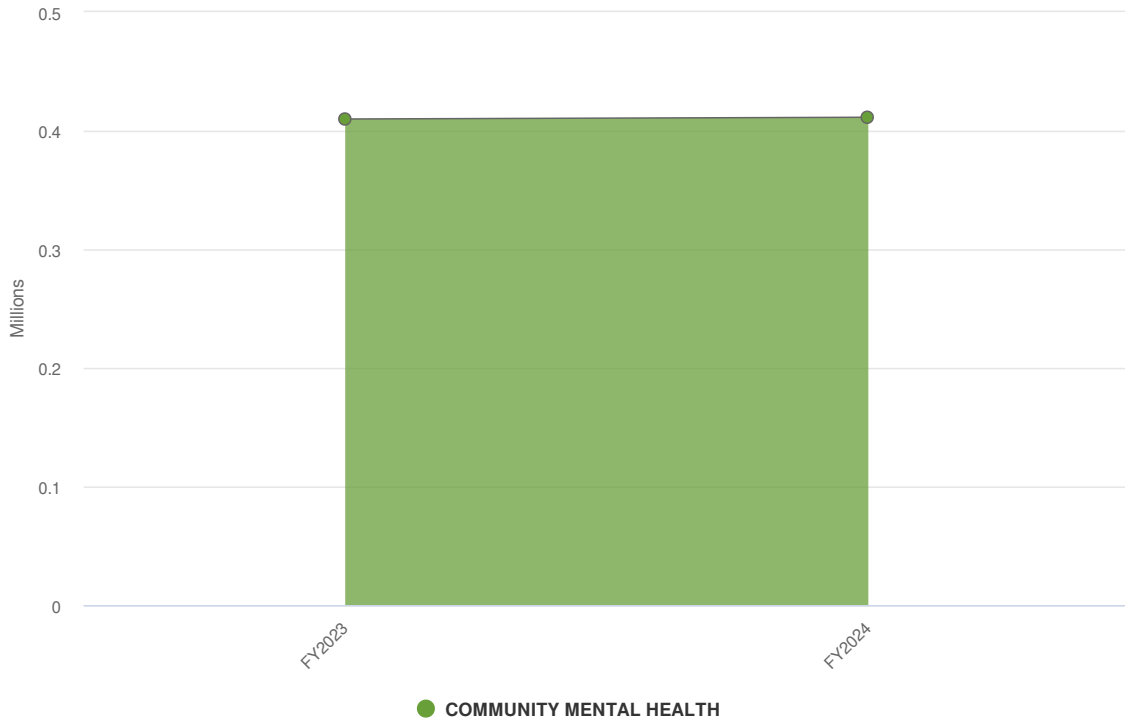
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$446.48K to \$0 in FY2025.



Revenue by Fund

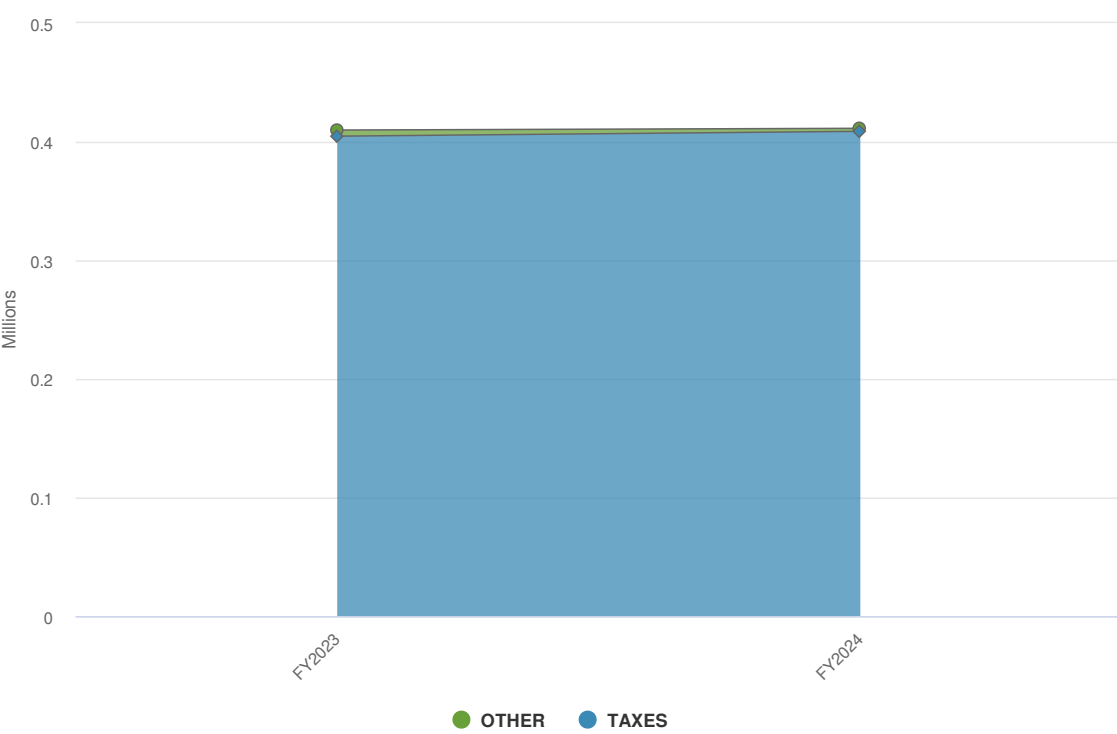
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
COMMUNITY MENTAL HEALTH						
REAL ESTATE TAX COLLECTION	026-00-00-3001	\$404,540	\$405,000	\$420,000	\$420,000	-100%
MOBILE HOME TAX COLLECTION	026-00-00-3002	\$131	\$200	\$200	\$200	-100%
INTEREST EARNED	026-00-00-3027	\$4,906	\$50	\$800	\$1,000	-100%
OTHER INCOME	026-00-00-3099	\$271	\$0	\$0	\$0	0%
Total COMMUNITY MENTAL HEALTH:		\$409,848	\$405,250	\$421,000	\$421,200	-100%

Revenues by Source

Budgeted and Historical 2025 Revenues by Source



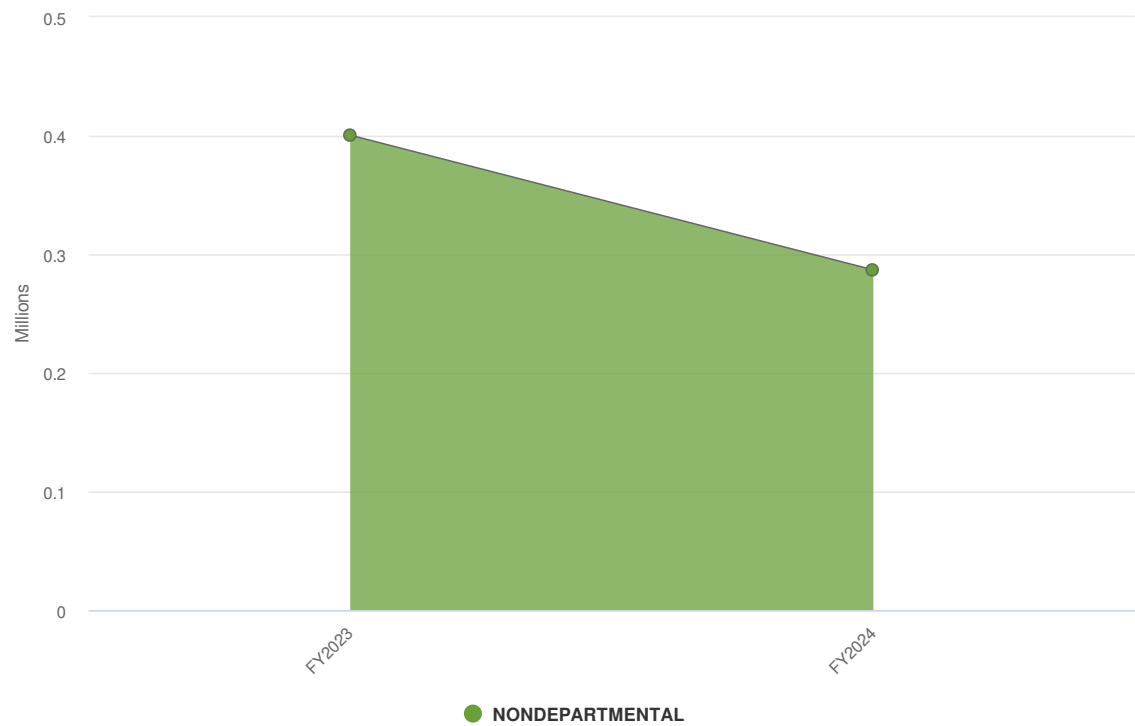
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

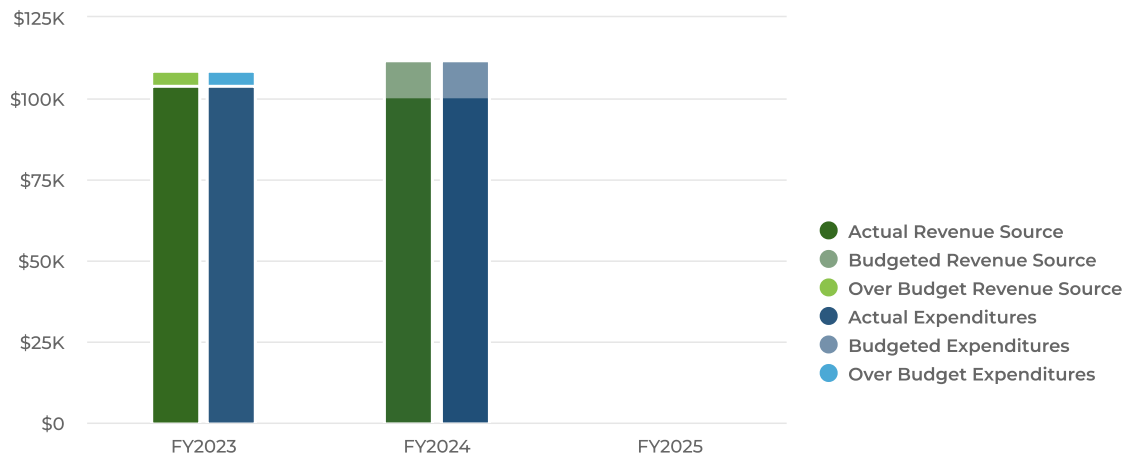


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
TYLERS JUSTICE CTR FOR CHIDREN	026-00-00-5134	\$12,765	\$12,765	\$13,262	\$16,000	-100%
GRANTS-SINNISSIPPI MENTAL HLTH	026-00-00-5336	\$158,858	\$158,858	\$165,032	\$165,032	-100%
CASA	026-00-00-5345	\$28,570	\$28,570	\$29,681	\$23,500	-100%
LUTHERAN SOCIAL SERVICES	026-00-00-5346	\$16,413	\$16,413	\$17,051	\$20,000	-100%
RIVERVIEW	026-00-00-5348	\$42,754	\$42,754	\$44,416	\$45,000	-100%
GRANTS-ROLLING HILLS CENTER	026-00-00-5389	\$141,027	\$141,027	\$146,508	\$146,160	-100%
DISBURSEMENTS	026-00-00-5510	\$0	\$0	\$28,000	\$0	-100%
SUBSTANCE ABUSE COAL	026-00-00-8553	\$0	\$2,432	\$0	\$0	0%
SHERIFFS MENTAL HEALTH EXP	026-00-00-8554	\$80	\$2,432	\$2,526	\$2,526	-100%
Total Expenditures:		\$400,467	\$405,251	\$446,476	\$418,218	-100%

030 - Senior Citizens Fund

Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$112K to \$0 in FY2025.



Revenue by Fund

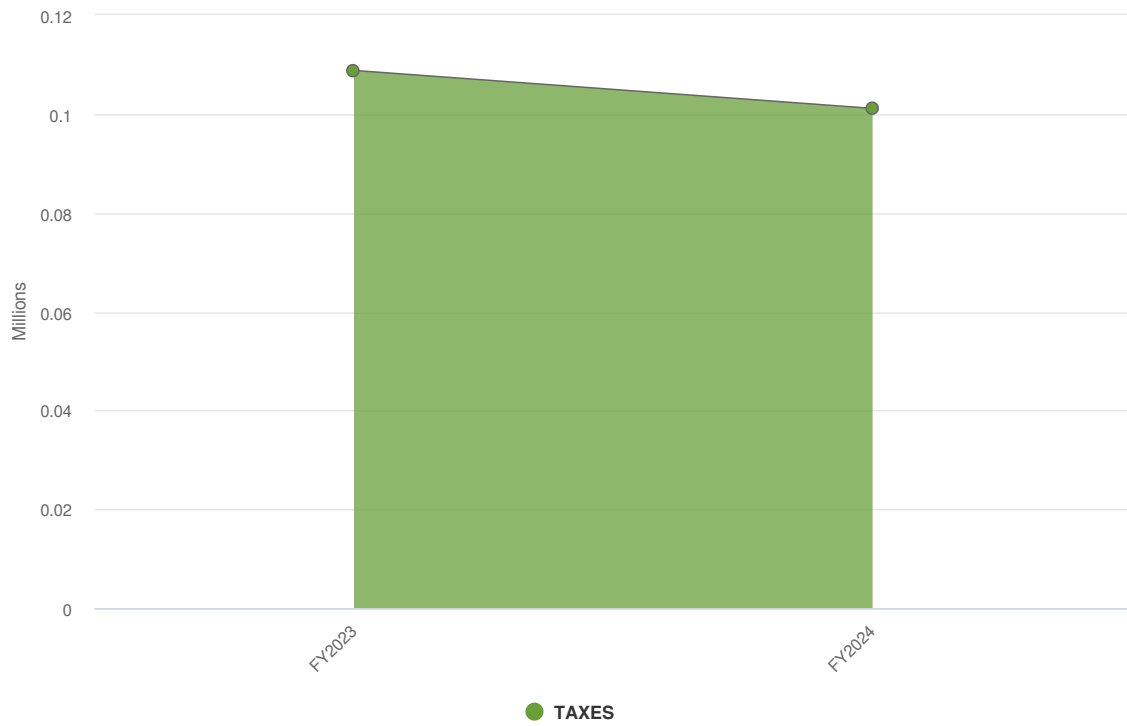
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
No Data To Display		

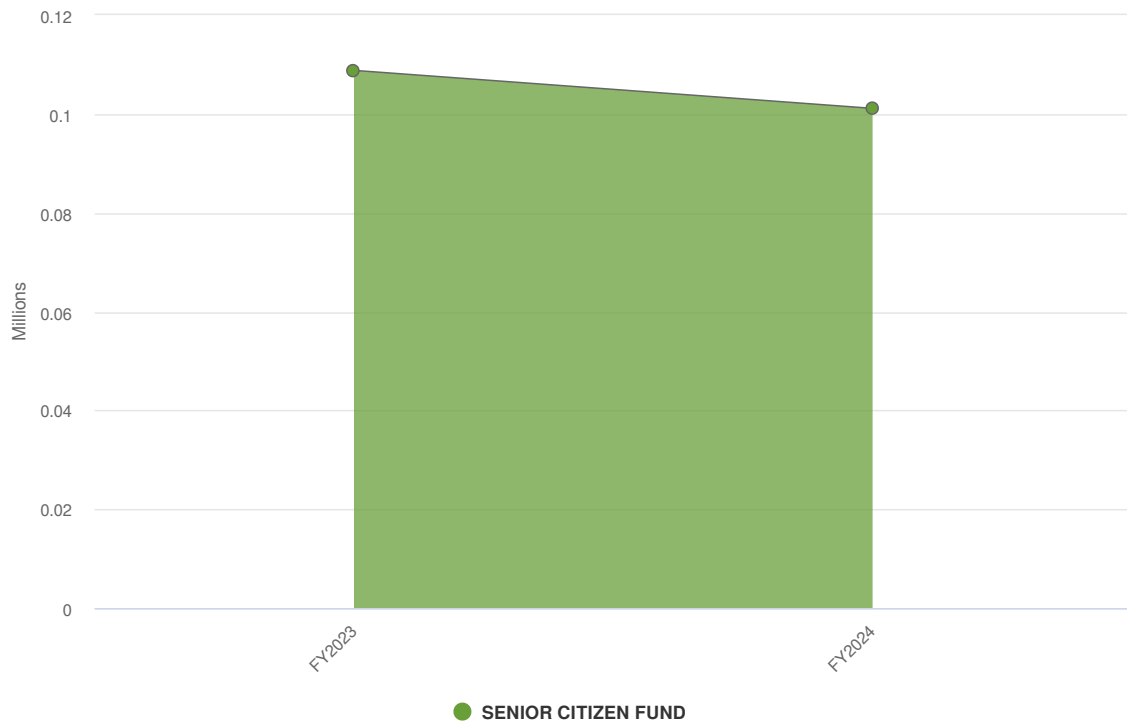
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



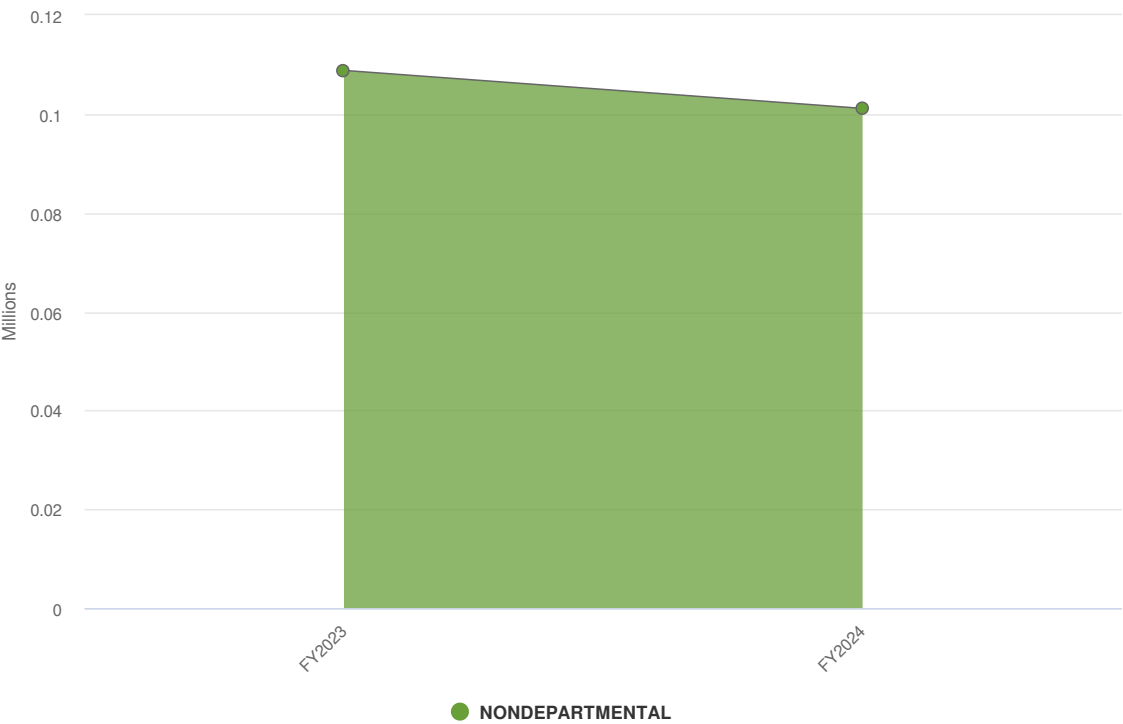
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

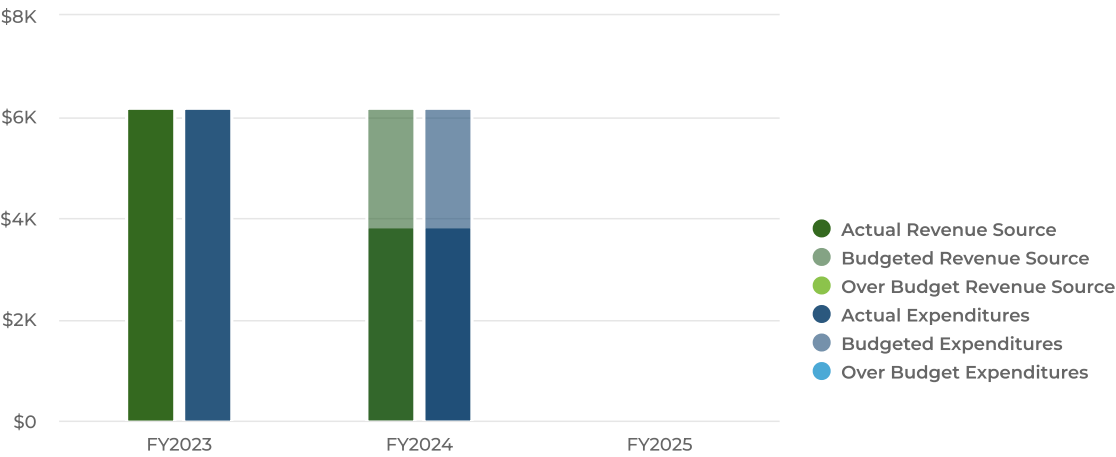
Budgeted and Historical Expenditures by Function



Name	Account ID	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
No Data To Display		

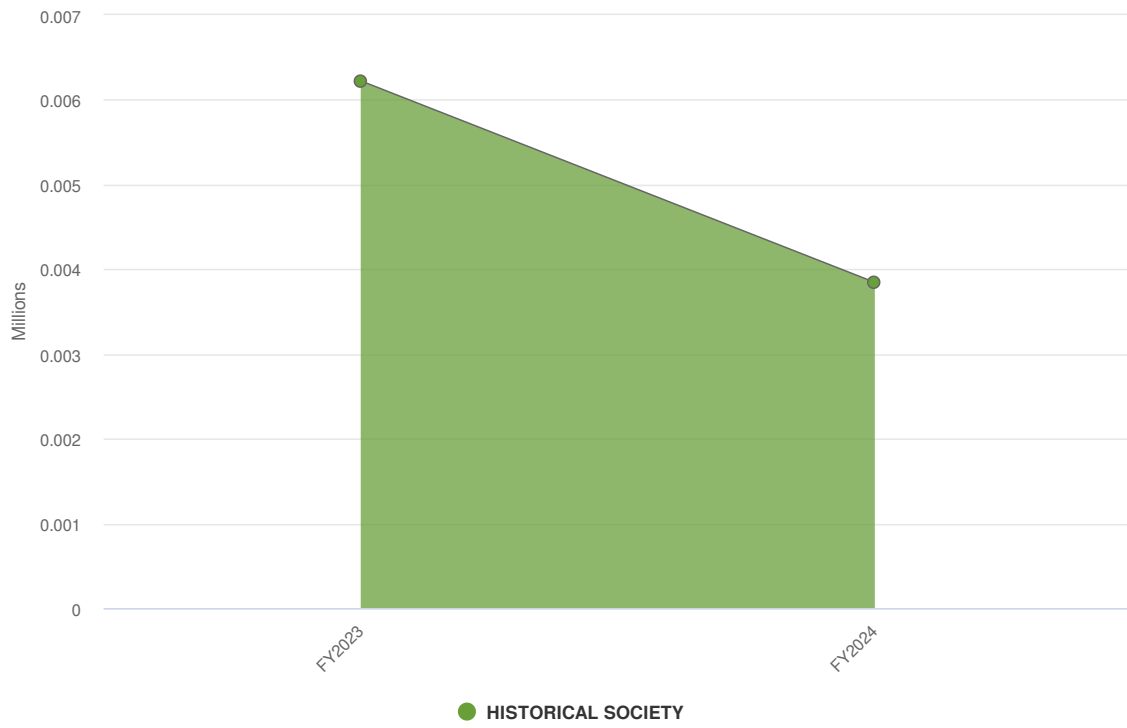
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$6.2K to \$0 in FY2025.



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

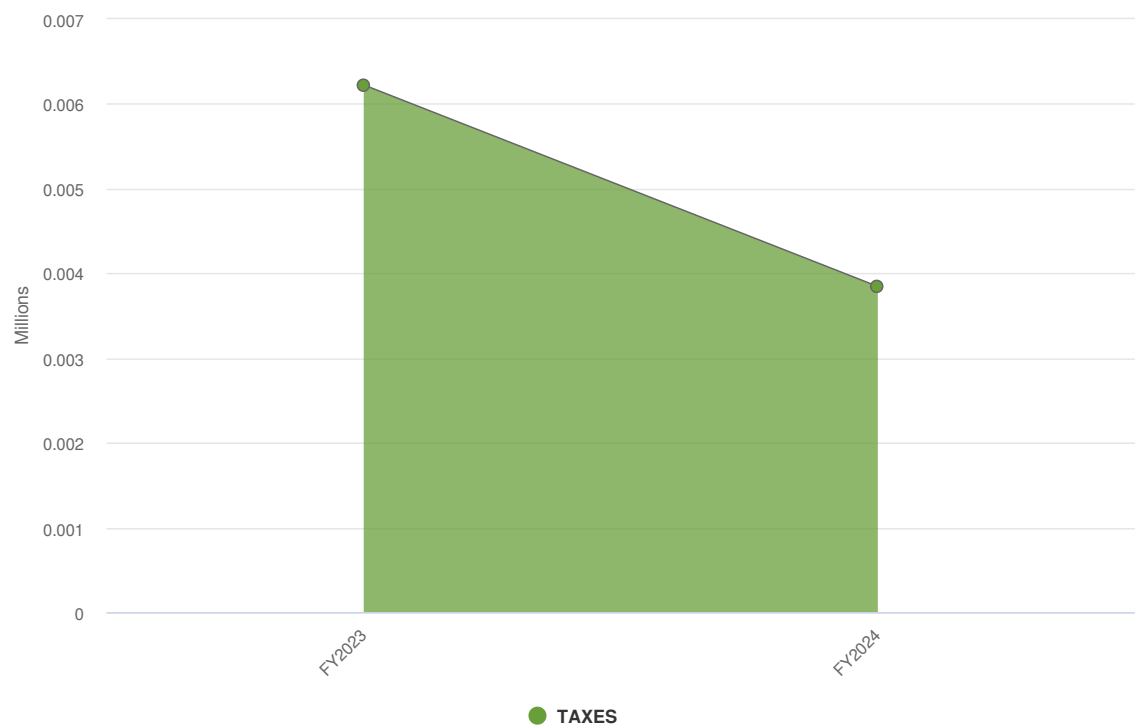


Name	Account ID	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
No Data To Display		

Revenues by Source

Projected 2025 Revenues by Source

Budgeted and Historical 2025 Revenues by Source



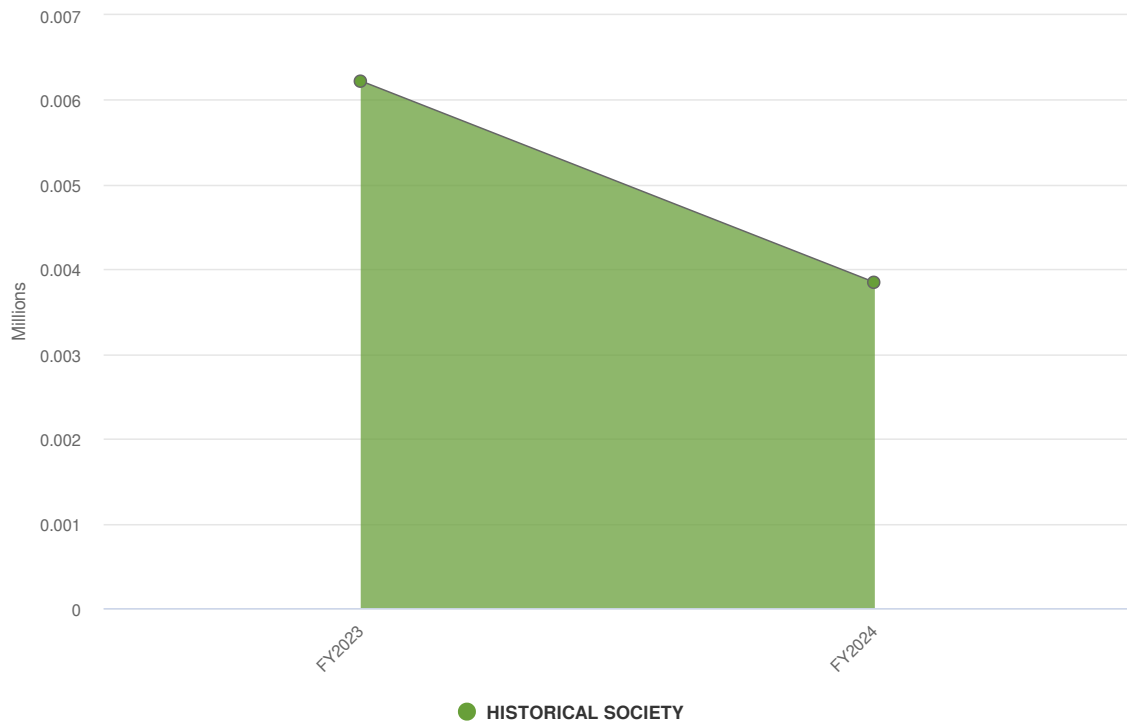
Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Revenue Source						
TAXES		\$6,224	\$6,200	\$6,200	\$7,002	-100%
Total Revenue Source:		\$6,224	\$6,200	\$6,200	\$7,002	-100%

Expenditures by Fund

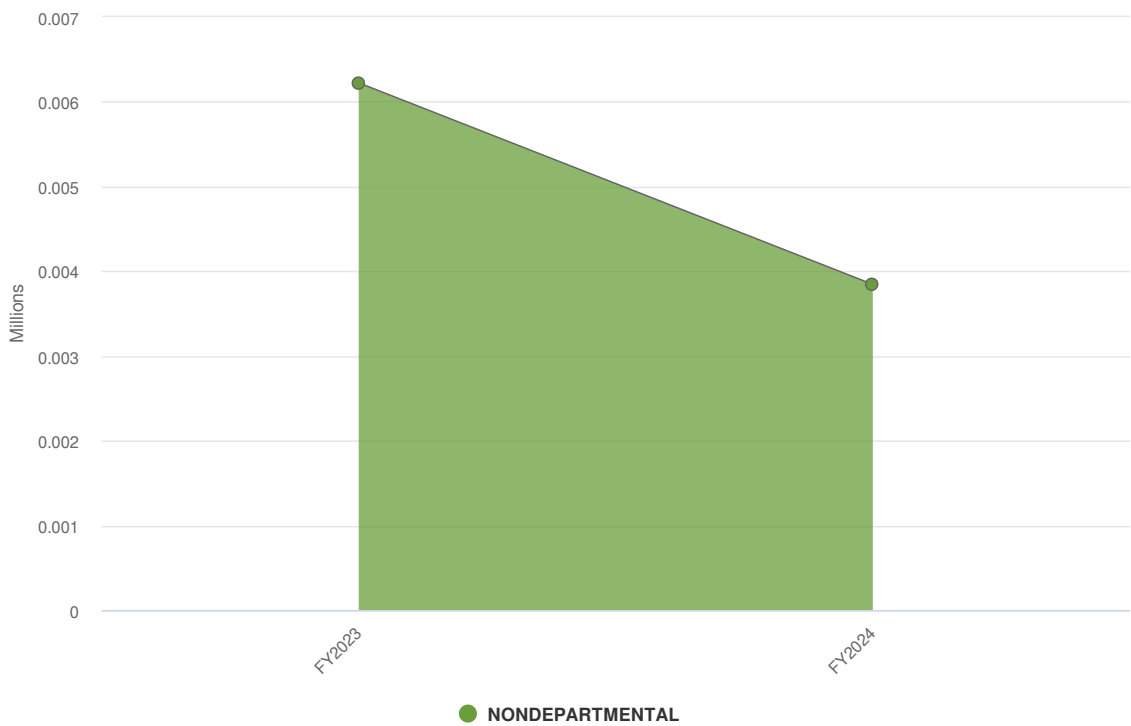
2025 Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

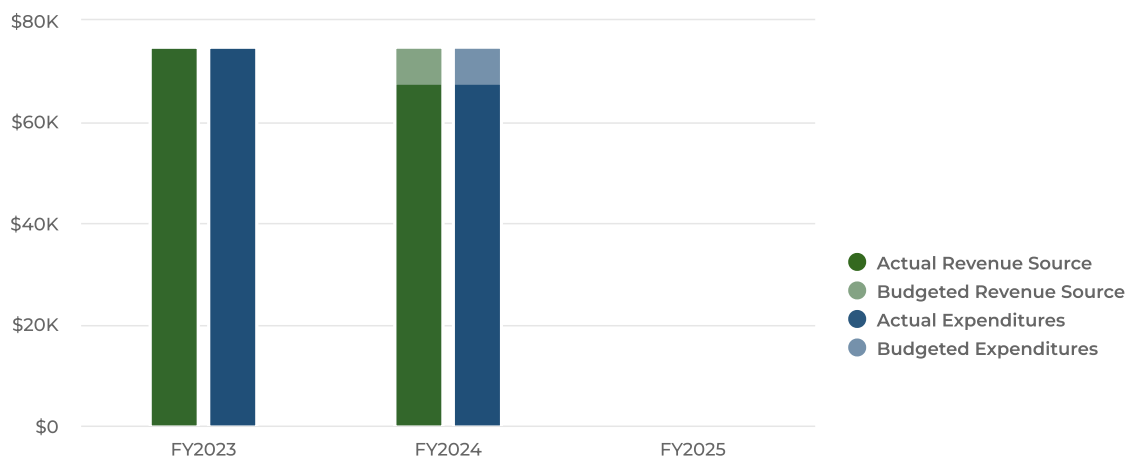


Name	Account ID	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
No Data To Display		

061 - Extension Education

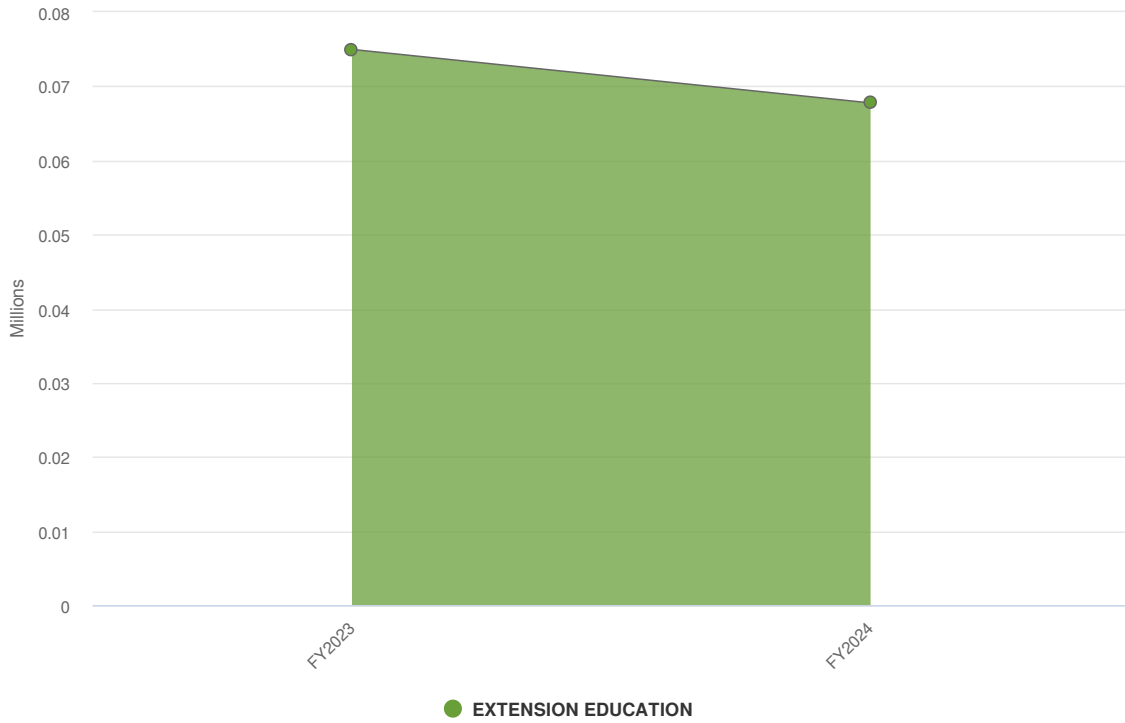
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$75K to \$0 in FY2025.



Revenue by Fund

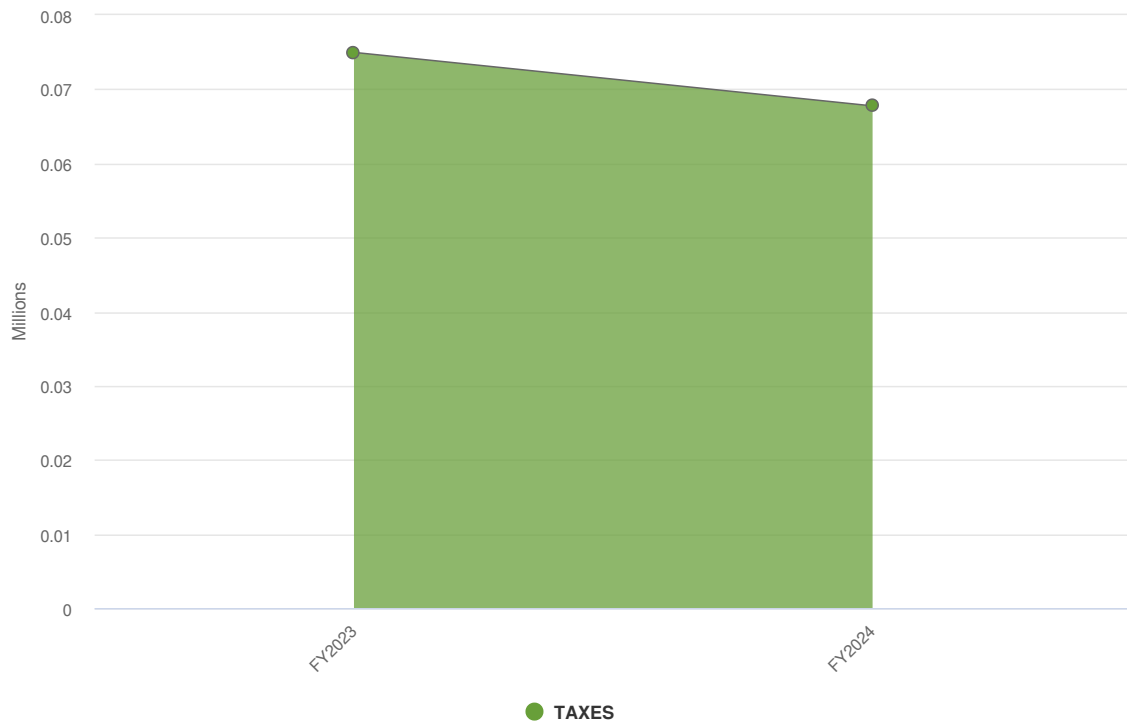
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
EXTENSION EDUCATION						
REAL ESTATE TAX COLLECTION	061-00-00-3001	\$74,946	\$75,000	\$75,000	\$75,000	-100%
MOBILE HOME TAX COLLECTION	061-00-00-3002	\$24	\$0	\$0	\$20	0%
Total EXTENSION EDUCATION:		\$74,970	\$75,000	\$75,000	\$75,020	-100%

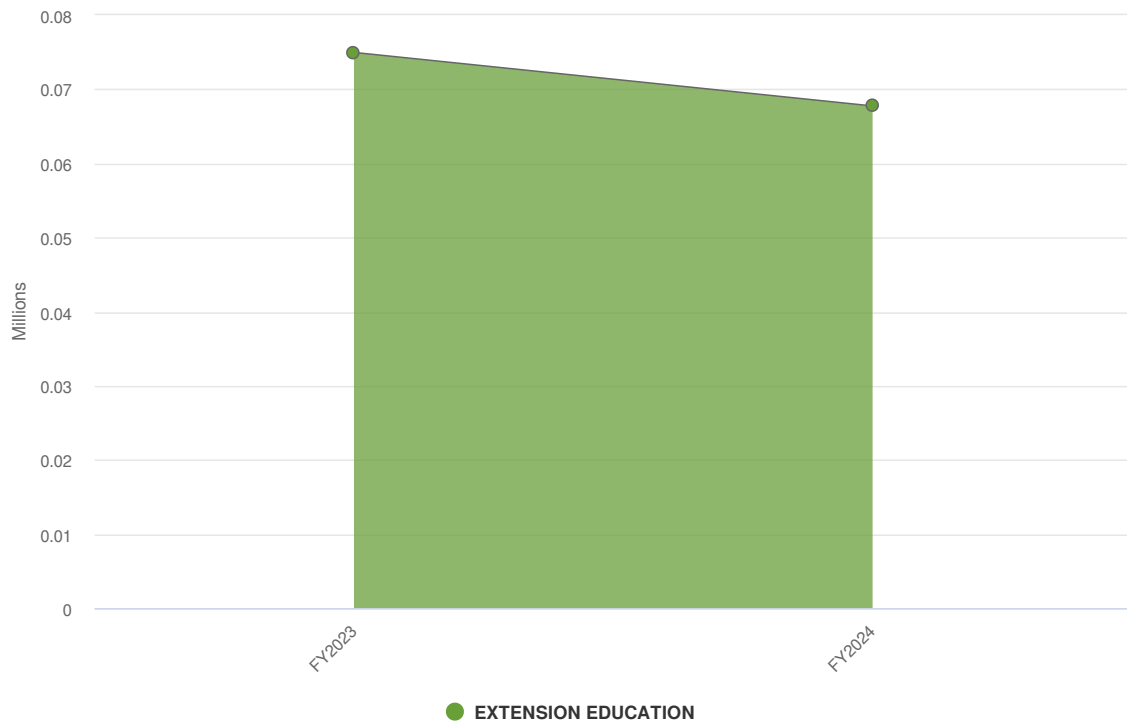
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



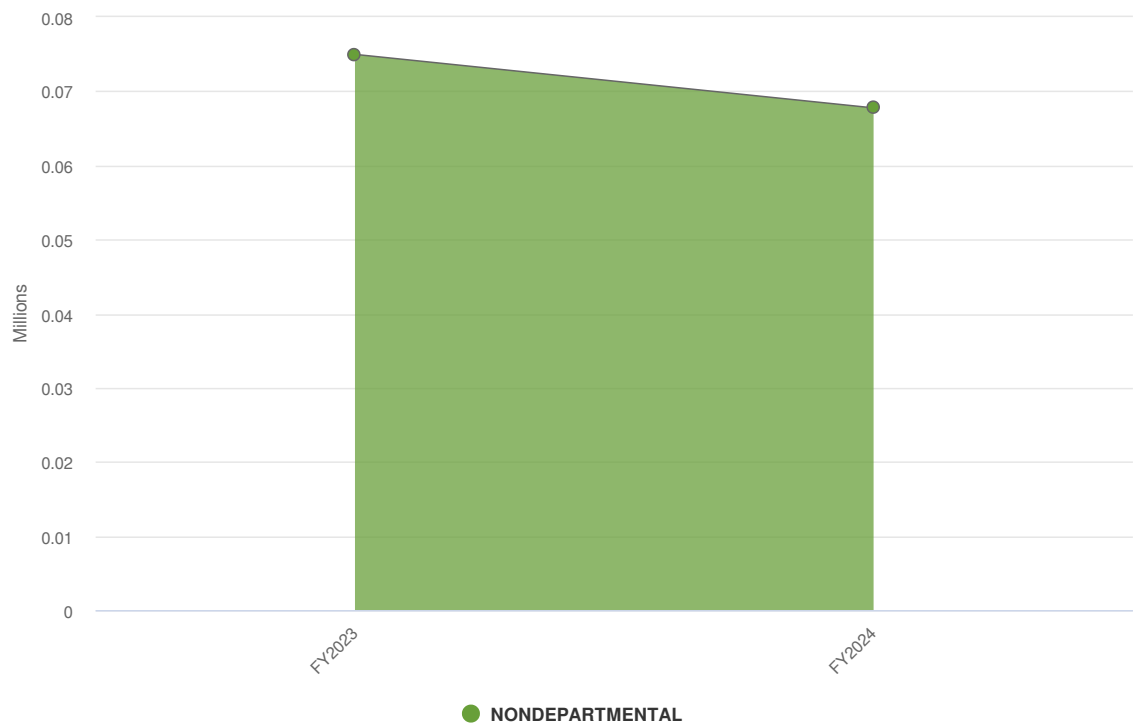
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

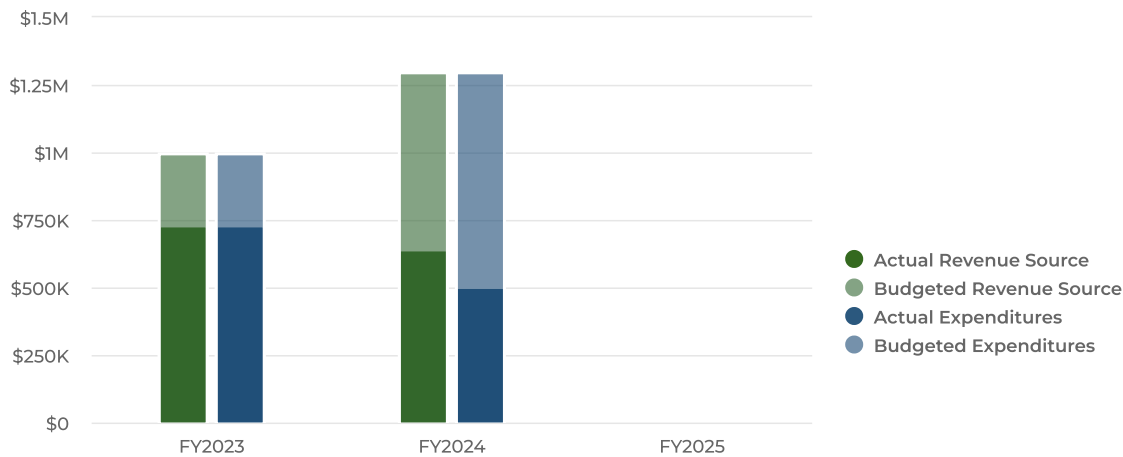


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
NONDEPARTMENTAL						
R E & M H TAX DISTRIBUTIONS	061-00-00-5500	\$74,970	\$75,000	\$75,000	\$75,020	-100%
Total NONDEPARTMENTAL:		\$74,970	\$75,000	\$75,000	\$75,020	-100%
Total Expenditures:		\$74,970	\$75,000	\$75,000	\$75,020	-100%

074 - Transportation / Transit

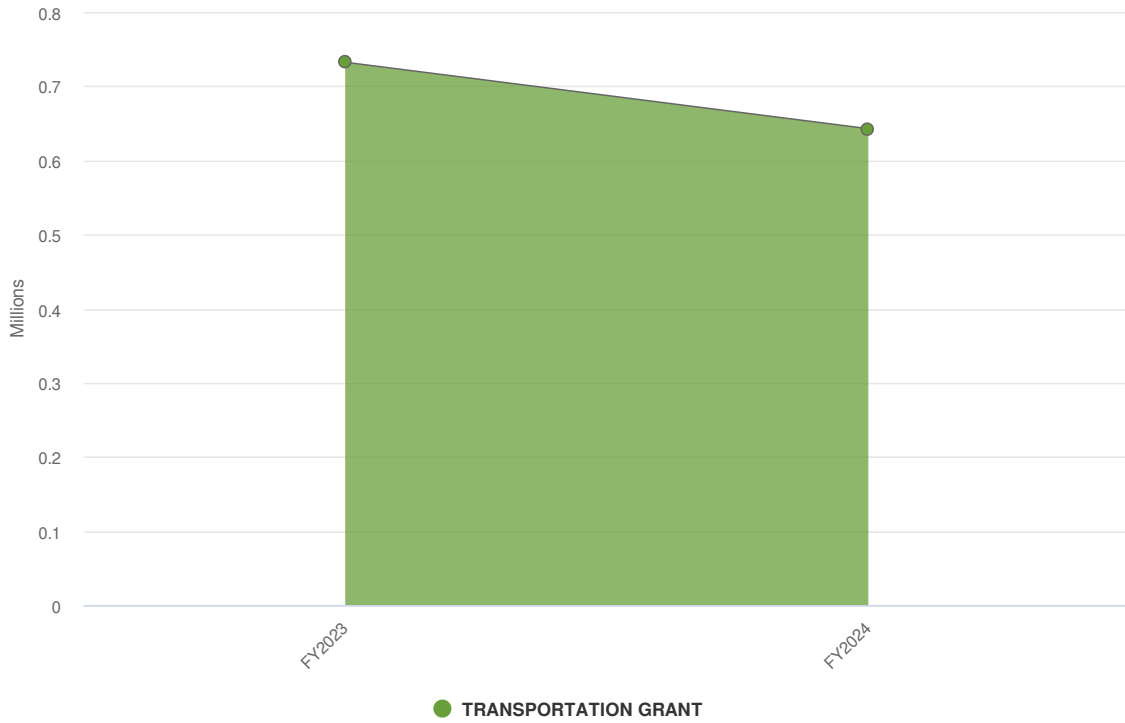
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$1.3M to \$0 in FY2025.



Revenue by Fund

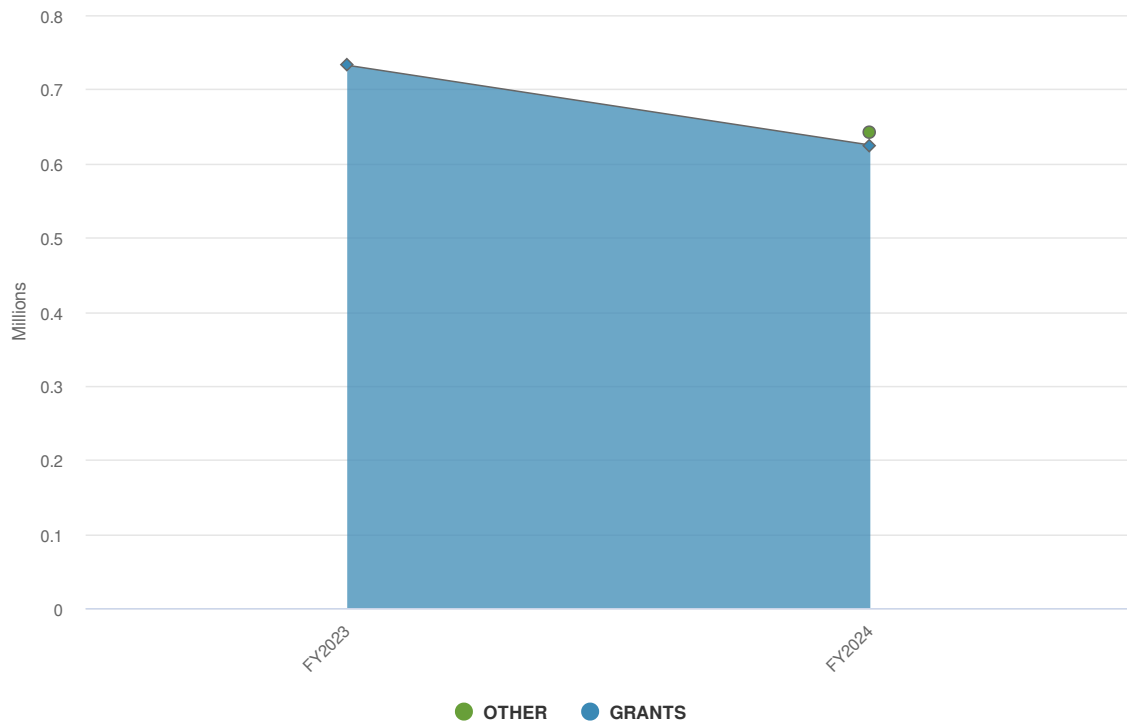
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
TRANSPORTATION GRANT						
PUBLIC TRANSPORTATION GRANT	074-00-00-3310	\$686,361	\$1,000,000	\$1,300,000	\$542,401	-100%
Transit Garage	074-00-00-3338	\$0	\$0	\$0	\$936,000	0%
FEDERAL PUBLIC TRANS GRANT	074-00-00-3340	\$45,993	\$0	\$0	\$55,652	0%
Total TRANSPORTATION GRANT:		\$732,354	\$1,000,000	\$1,300,000	\$1,534,053	-100%

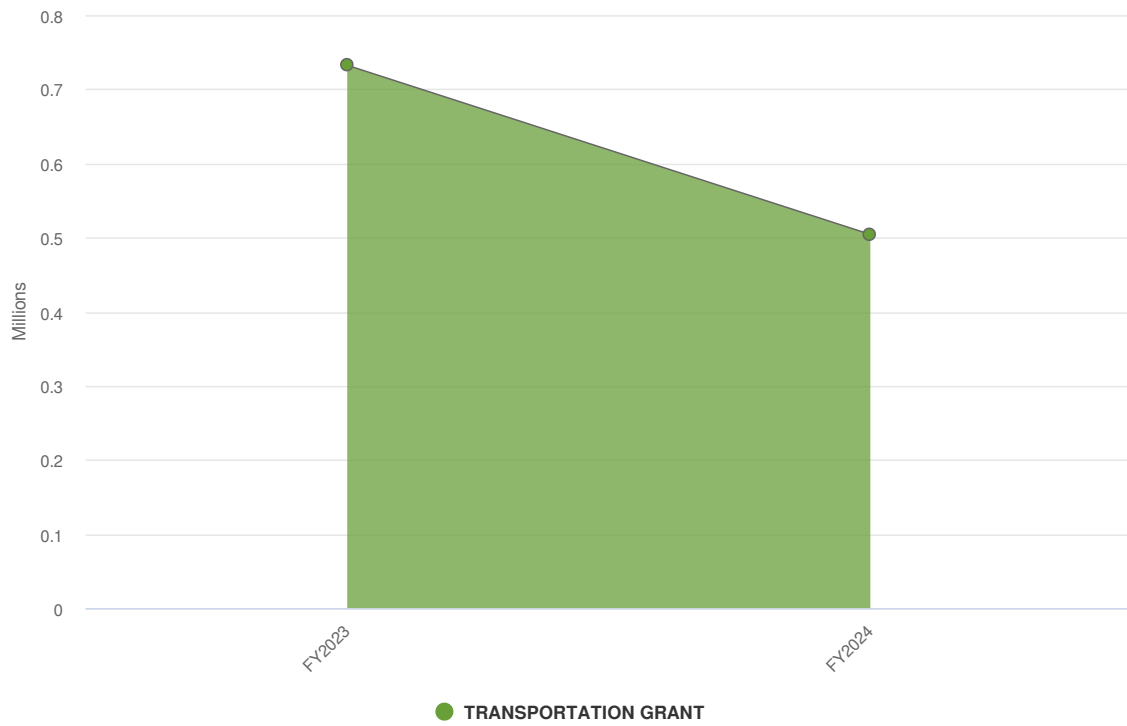
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



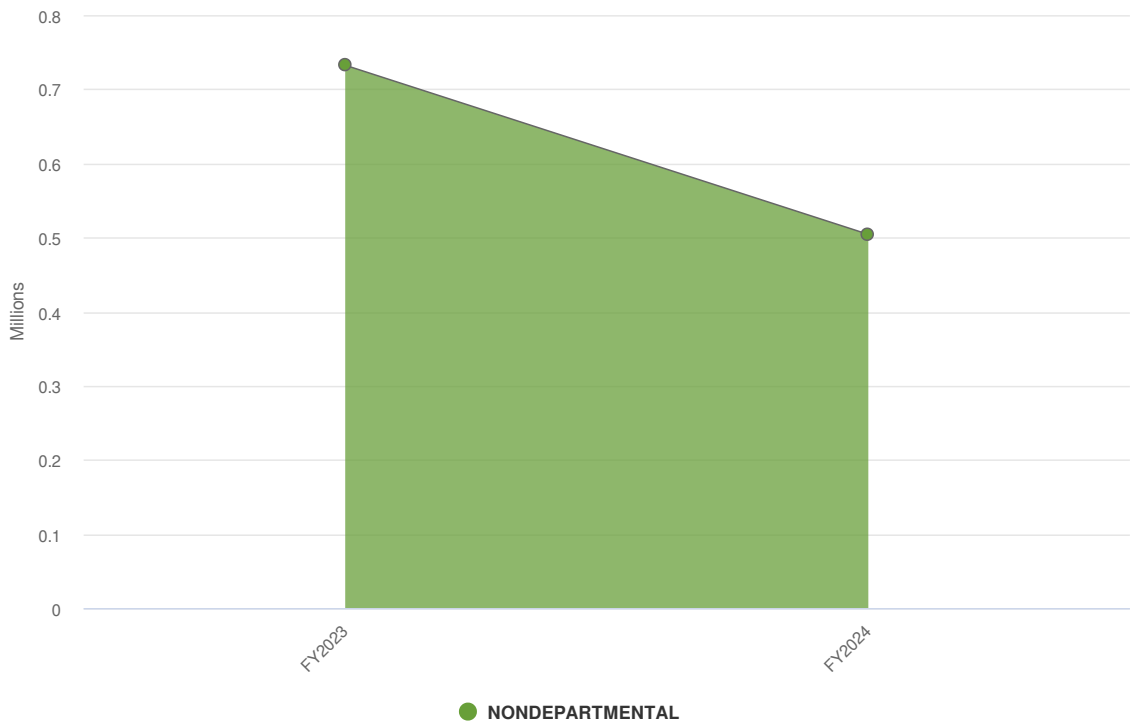
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

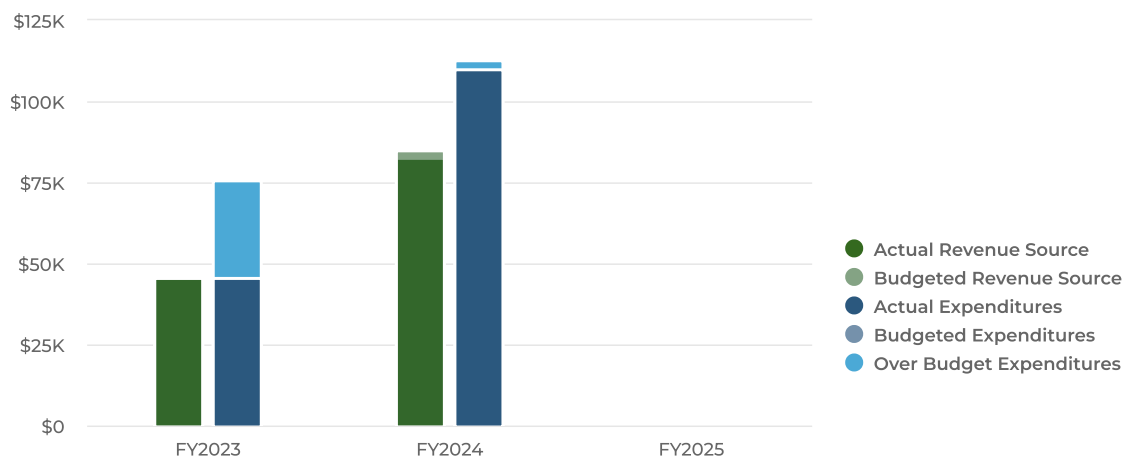


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
TRAVEL	074-00-00-5012	\$0	\$0	\$0	\$2,000	0%
TRANSIT GARAGE	074-00-00-5189	\$294	\$0	\$0	\$936,000	0%
PRINTING, SUPPLIES & POSTAGE	074-00-00-5323	\$0	\$0	\$0	\$2,500	0%
WAGES 5369	074-00-00-5369	\$0	\$0	\$0	\$40,170	0%
DISBURSEMENTS	074-00-00-5510	\$732,060	\$1,000,000	\$1,300,000	\$538,053	-100%
TRANSFER--IMRF FUND	074-00-00-8525	\$0	\$0	\$0	\$1,808	0%
TRANSFER--FICA FUND	074-00-00-8526	\$0	\$0	\$0	\$3,073	0%
Total Expenditures:		\$732,354	\$1,000,000	\$1,300,000	\$1,523,604	-100%

077 - Veteran's Assistance

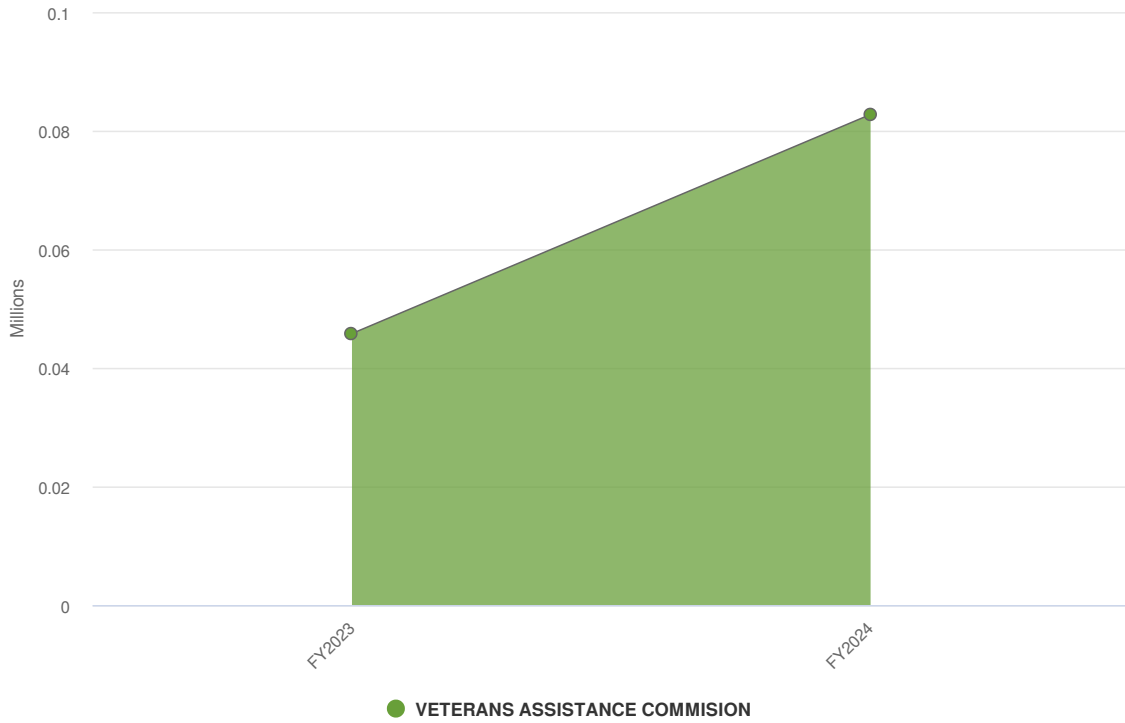
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$110K to \$0 in FY2025.



Revenue by Fund

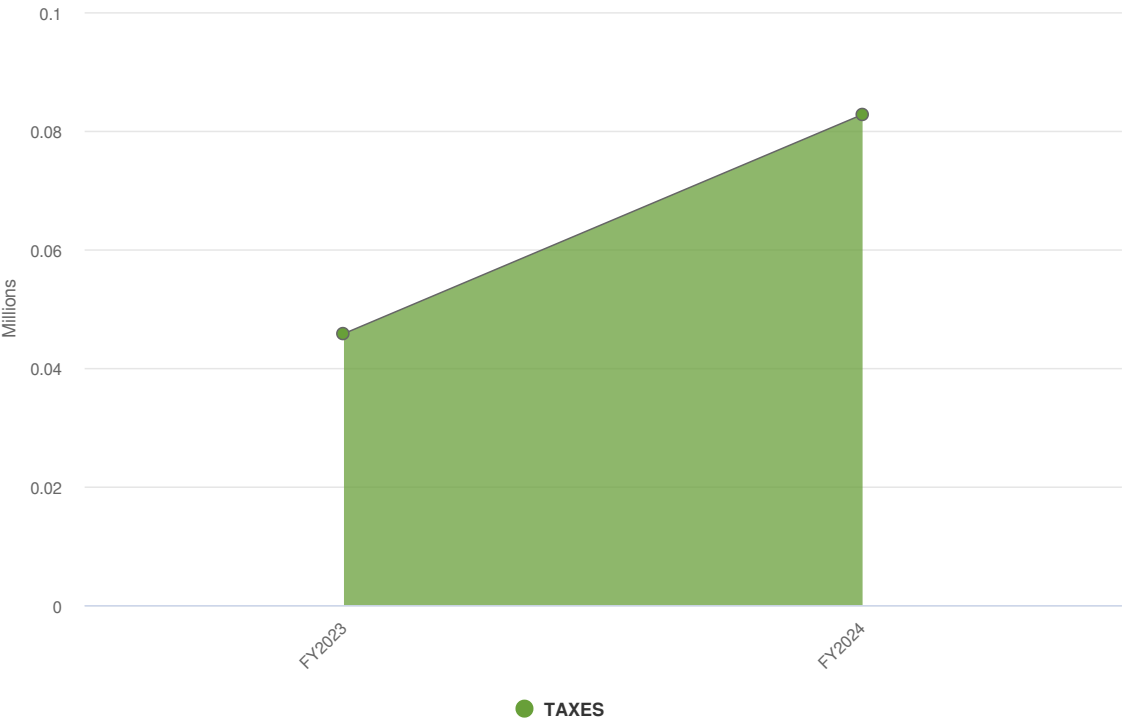
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
VETERANS ASSISTANCE COMMISSION						
REAL ESTATE TAX COLLECTION	077-00-00-3001	\$45,769	\$45,800	\$85,000	\$86,600	-100%
MOBILE HOME TAX COLLECTION	077-00-00-3002	\$15	\$0	\$0	\$20	0%
Total VETERANS ASSISTANCE COMMISSION:		\$45,784	\$45,800	\$85,000	\$86,620	-100%

Revenues by Source

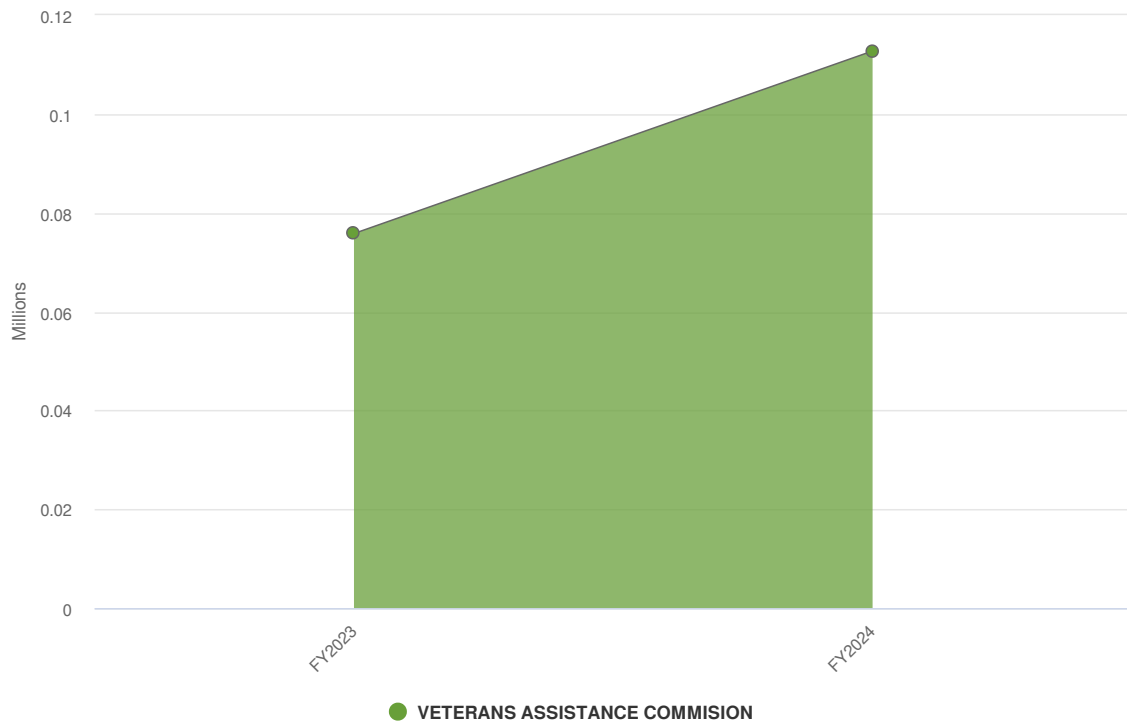
Budgeted and Historical 2025 Revenues by Source



Expenditures by Fund

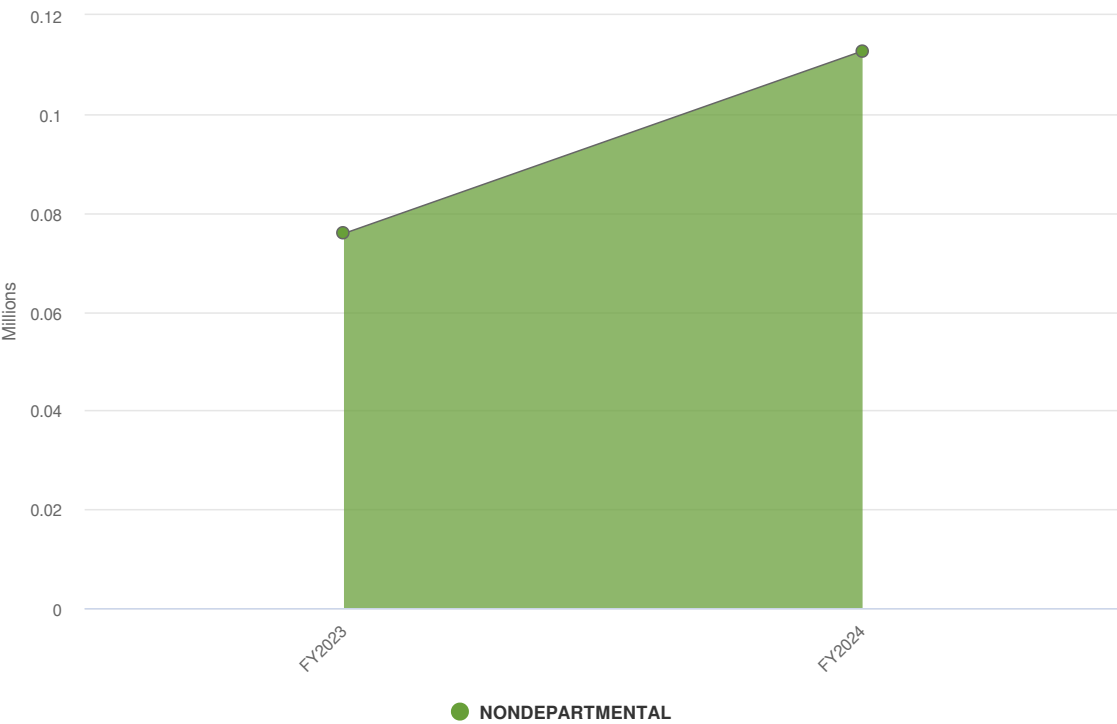
2025 Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
DISBURSEMENTS	077-00-00-5510	\$75,800	\$45,800	\$110,000	\$86,620	-100%
Total Expenditures:		\$75,800	\$45,800	\$110,000	\$86,620	-100%

Animal Control

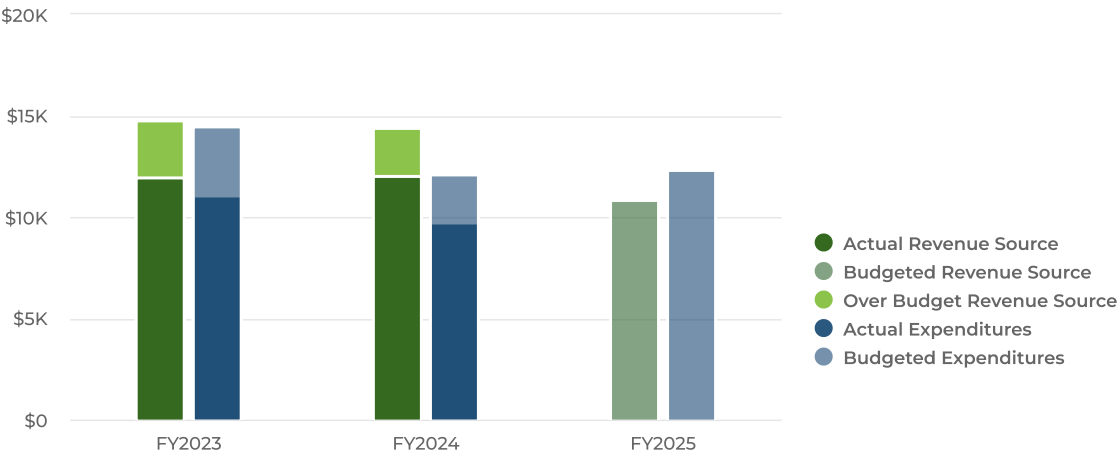
Summary

The County of Carroll is projecting \$10.93K of revenue in FY2025, which represents a 9.8% decrease over the prior year. Budgeted expenditures are projected to increase by 2.0% or \$248 to \$12.4K in FY2025.

The funds included within the Animal Control page consist of the following. To view these individual funds, drop the arrow down to see each fund in more detail.

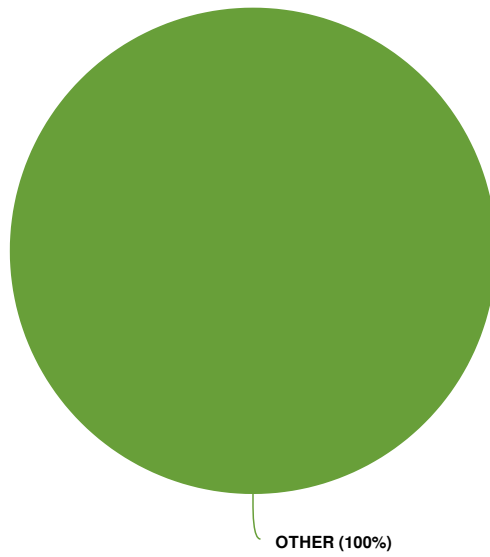
027- Animal Control

056- Pet Population Control

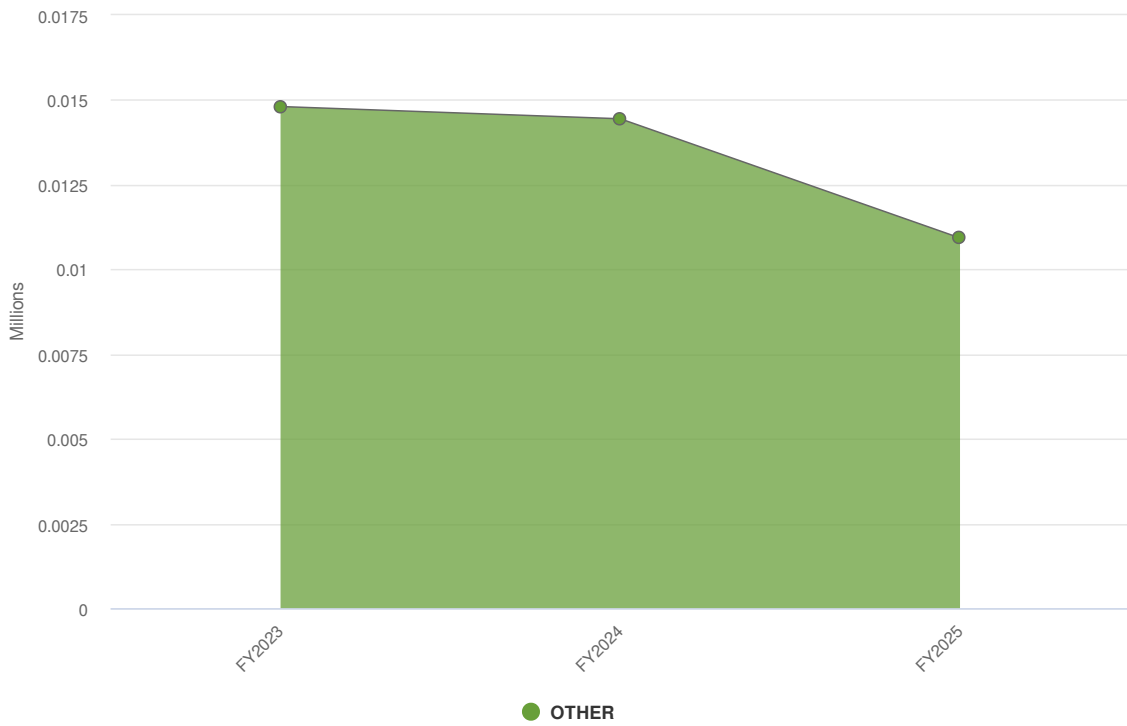


Revenues by Source

Projected 2025 Revenues by Source

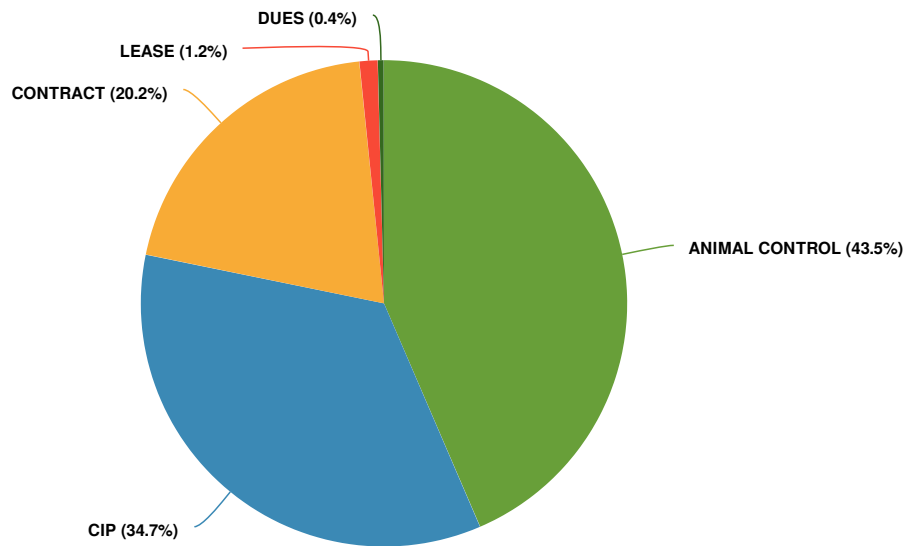


Budgeted and Historical 2025 Revenues by Source

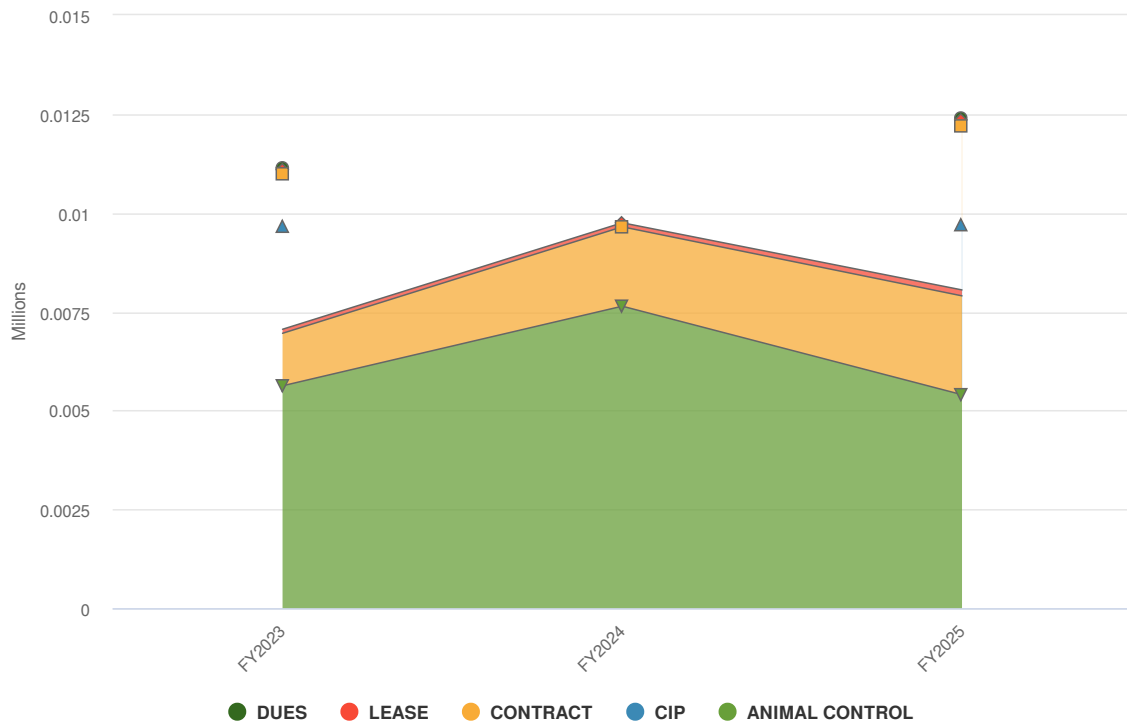


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



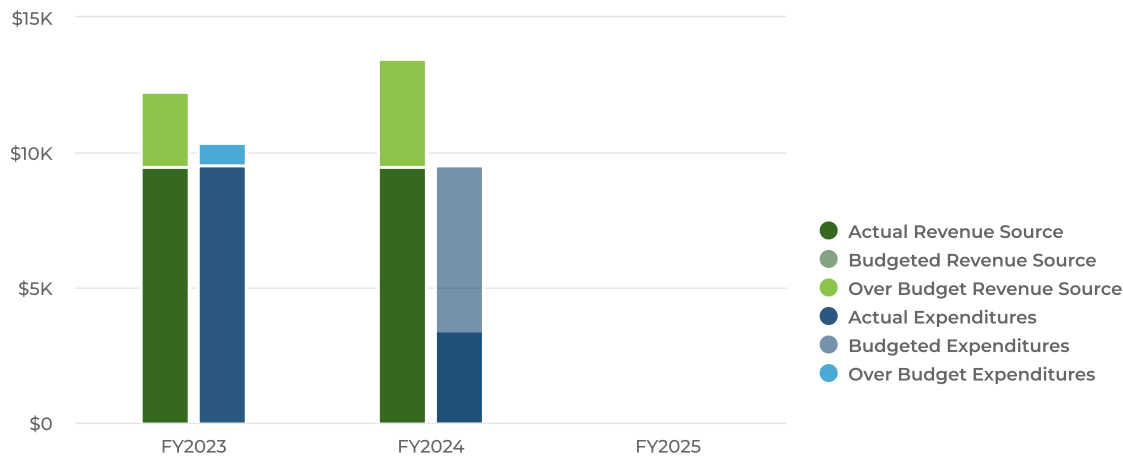
Budgeted and Historical Expenditures by Expense Type



027 - Animal Control Fund

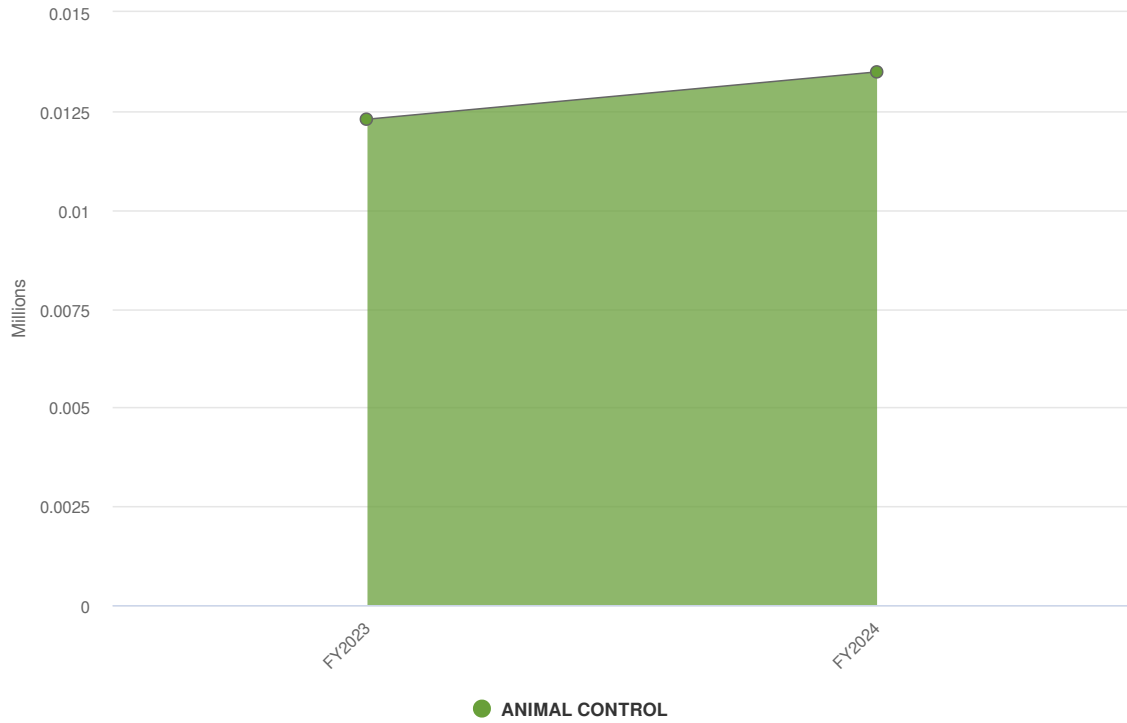
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$9.55K to \$0 in FY2025.



Revenue by Fund

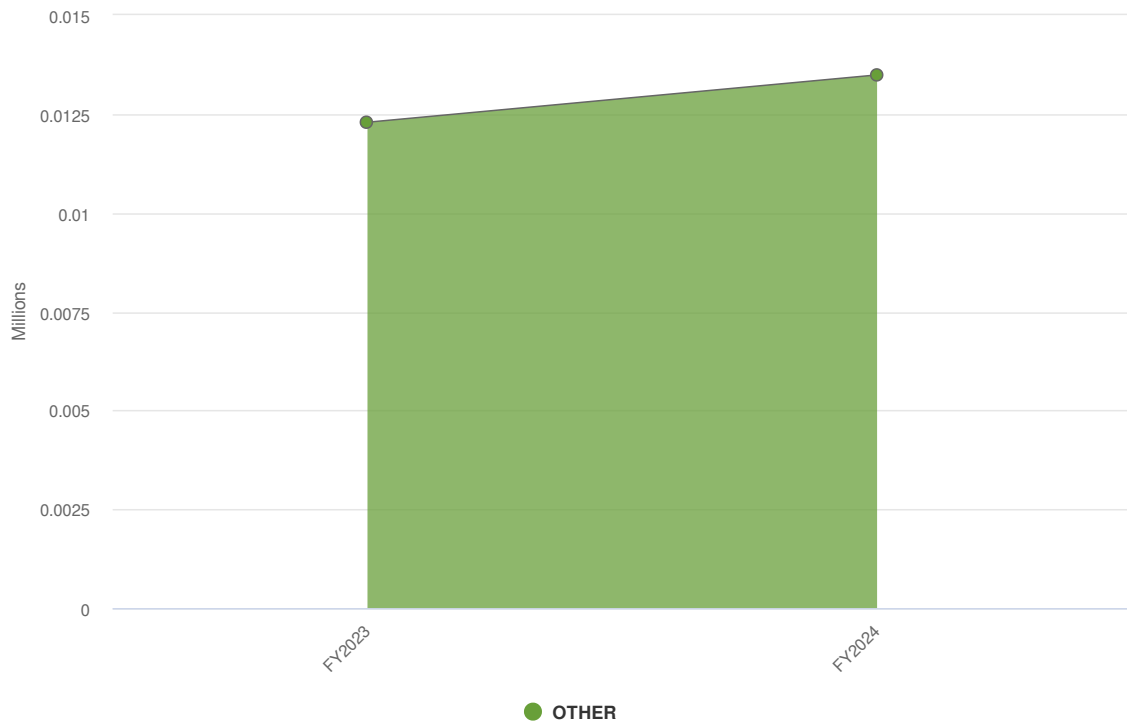
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
ANIMAL CONTROL						
INTEREST EARNED	027-00-00-3027	\$695	\$8	\$8	\$800	-100%
OTHER INCOME	027-00-00-3099	\$2,708	\$2,000	\$2,000	\$0	-100%
TAGS & REGISTRATIONS	027-00-00-3120	\$8,887	\$7,500	\$7,500	\$7,500	-100%
Total ANIMAL CONTROL:		\$12,291	\$9,508	\$9,508	\$8,300	-100%

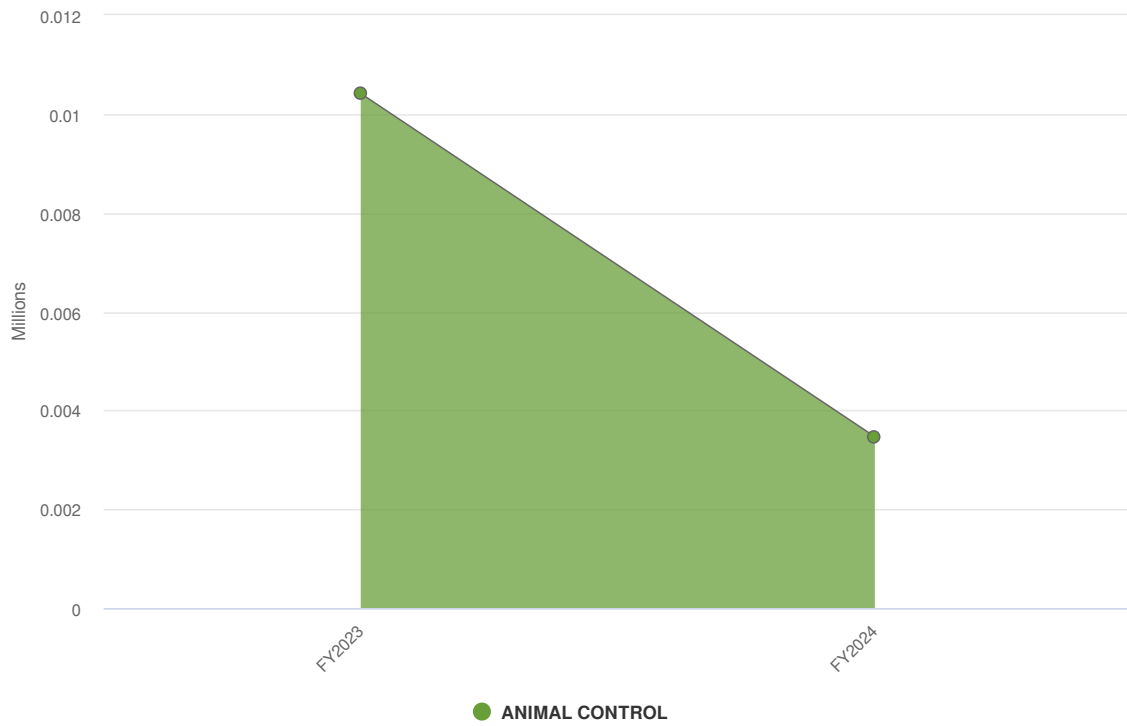
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



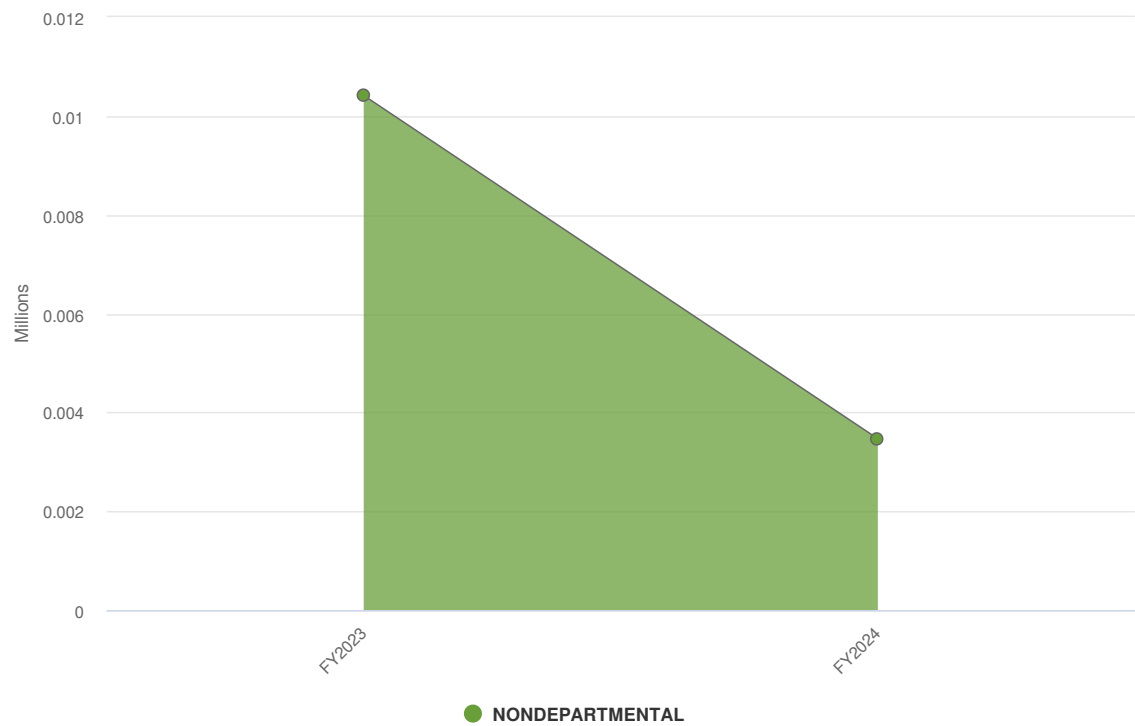
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

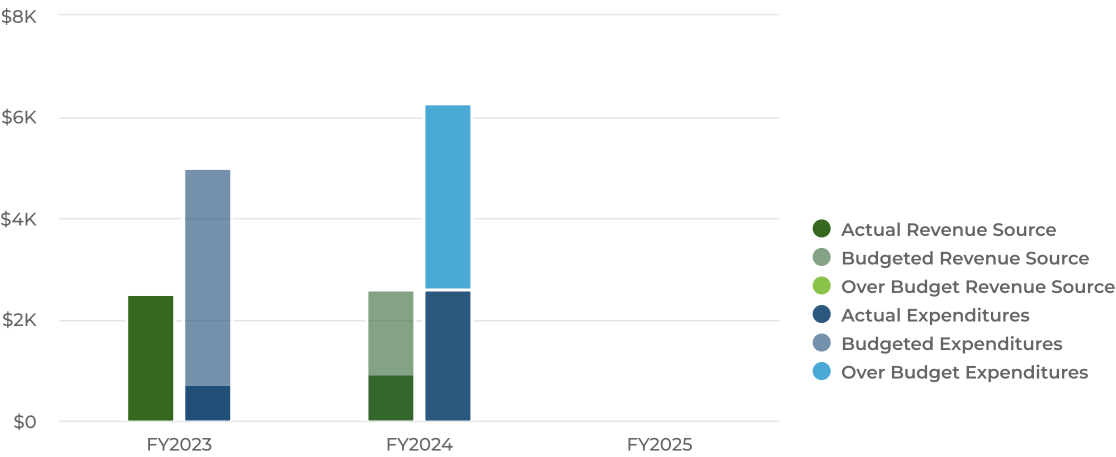


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
DUES	027-00-00-5010	\$50	\$50	\$50	\$50	-100%
ANIMAL CONTROL--CLAIMS	027-00-00-5136	\$0	\$300	\$300	\$300	-100%
ANIMAL CONTROL--SERVICES	027-00-00-5138	\$1,347	\$1,200	\$1,200	\$1,200	-100%
ANIMAL CONTROL--SUPPLIES	027-00-00-5357	\$0	\$300	\$300	\$300	-100%
ANIMAL CONTROL--EUTH & VETS	027-00-00-5358	\$3,552	\$800	\$800	\$1,000	-100%
IL DEPT OF AGRI-ANNUAL LICENSE	027-00-00-5366	\$102	\$102	\$102	\$150	-100%
REGISTRATION CONTRACT	027-00-00-5379	\$1,328	\$2,500	\$2,500	\$2,500	-100%
CAPITAL EXPENDITURES	027-00-00-5380	\$4,035	\$4,300	\$4,300	\$4,300	-100%
Total Expenditures:		\$10,414	\$9,552	\$9,552	\$9,800	-100%

056 - Pet Population Control Fund

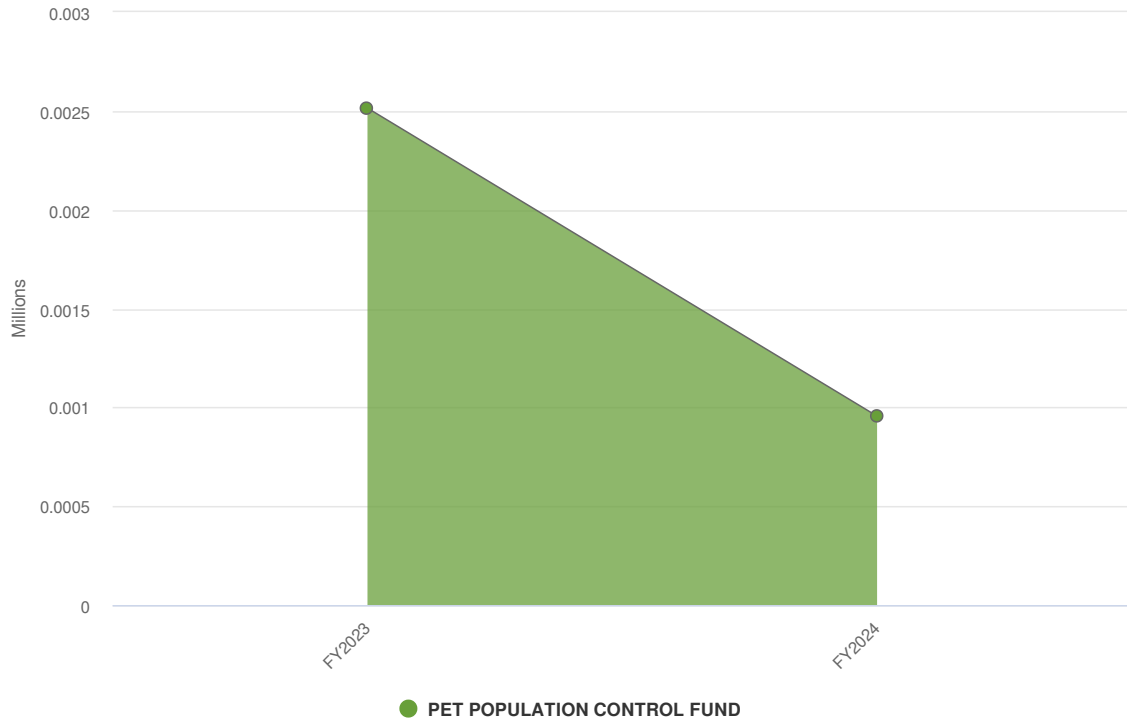
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$2.6K to \$0 in FY2025.



Revenue by Fund

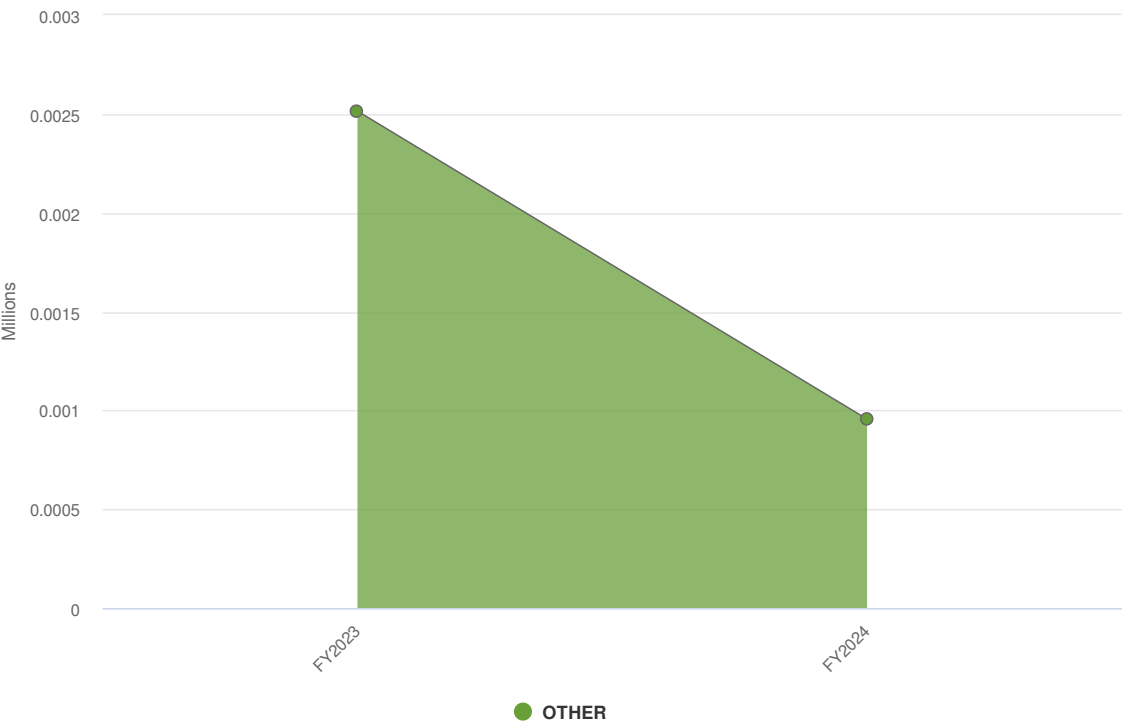
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
PET POPULATION CONTROL FUND						
INTEREST EARNED	056-00-00-3027	\$175	\$6	\$100	\$125	-100%
IL STATE PET POPULATION FINES	056-00-00-3121	\$2,340	\$2,500	\$2,500	\$2,500	-100%
Total PET POPULATION CONTROL FUND:		\$2,514	\$2,506	\$2,600	\$2,625	-100%

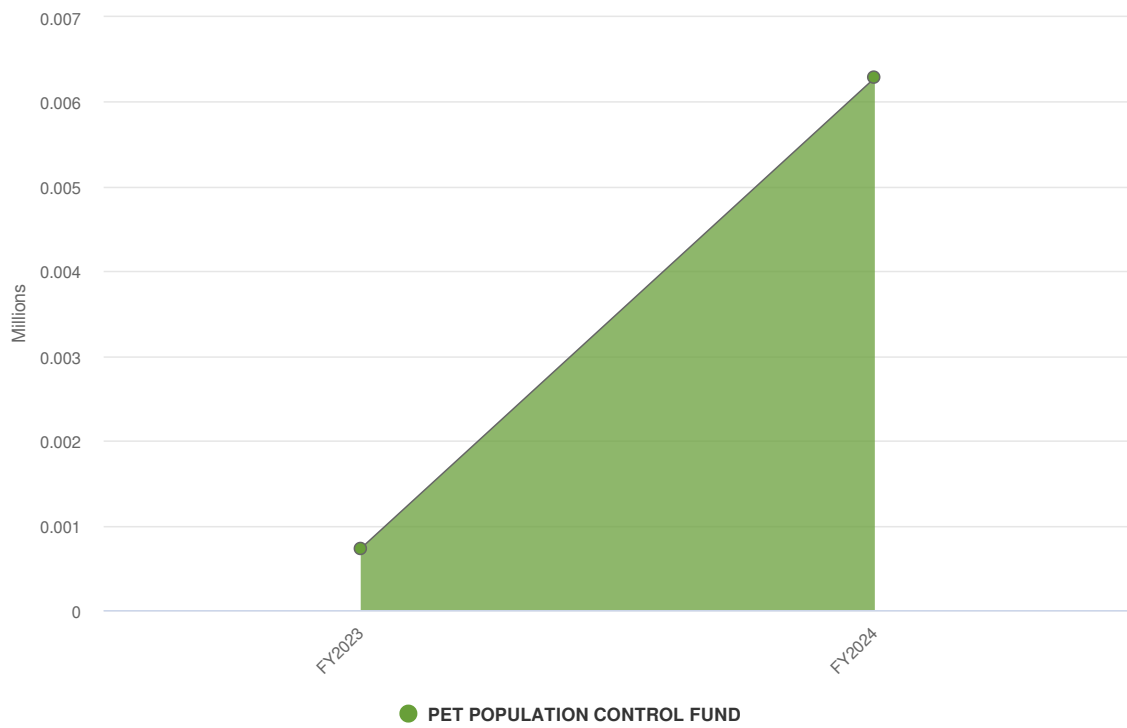
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



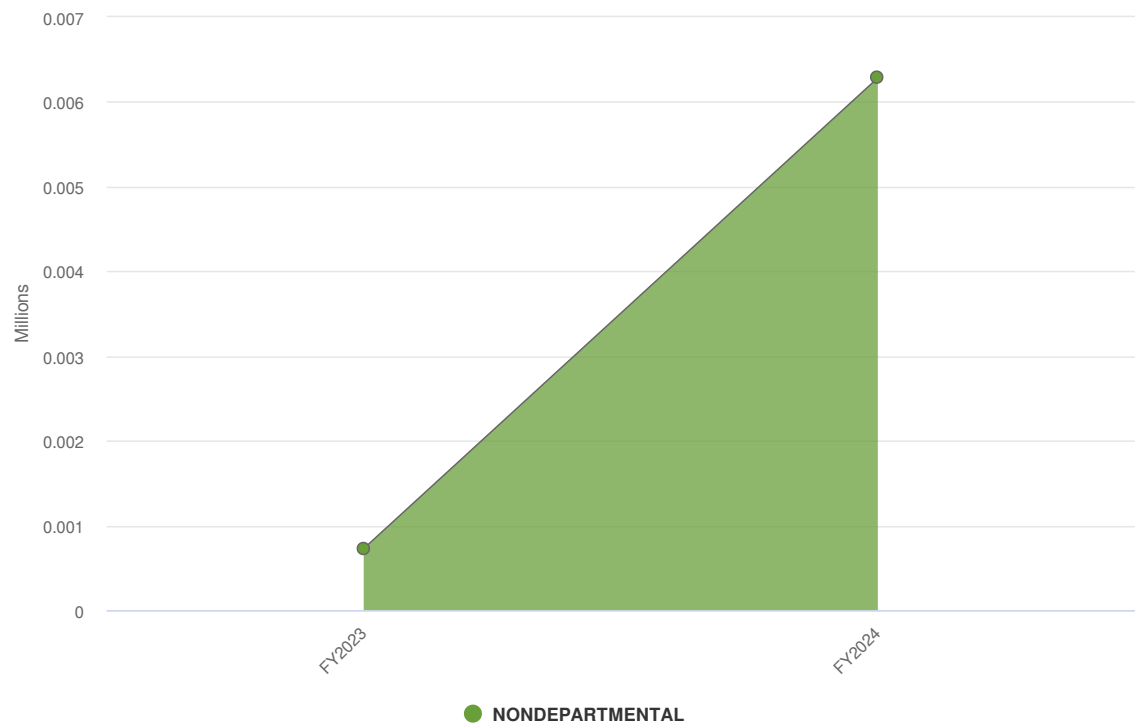
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
SPAY & NEUTERING	056-00-00-5503	\$726	\$5,000	\$2,600	\$2,600	-100%
Total Expenditures:		\$726	\$5,000	\$2,600	\$2,600	-100%

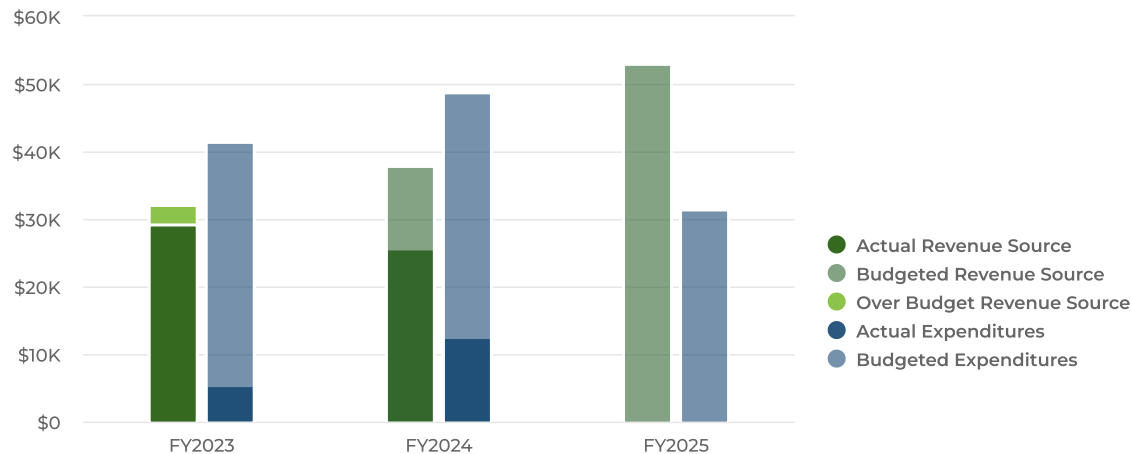
Probation

Summary

The County of Carroll is projecting \$53.1K of revenue in FY2025, which represents a 39.4% increase over the prior year. Budgeted expenditures are projected to decrease by 35.6% or \$17.43K to \$31.5K in FY2025.

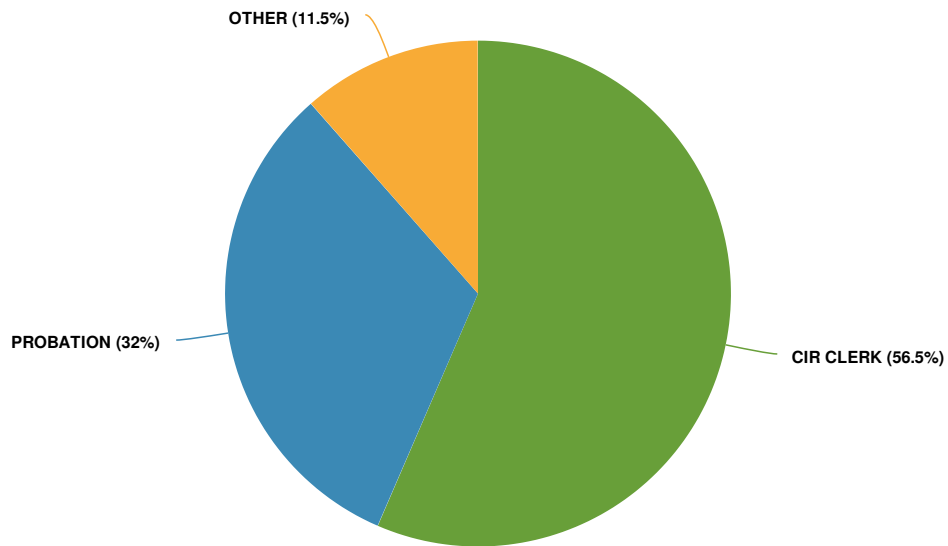
The funds included within the Probation page consist of the following. To view these individual funds, drop the arrow down to see each fund in more detail.

- 032- Probation Services Fees
- 083- Probation Court Fee

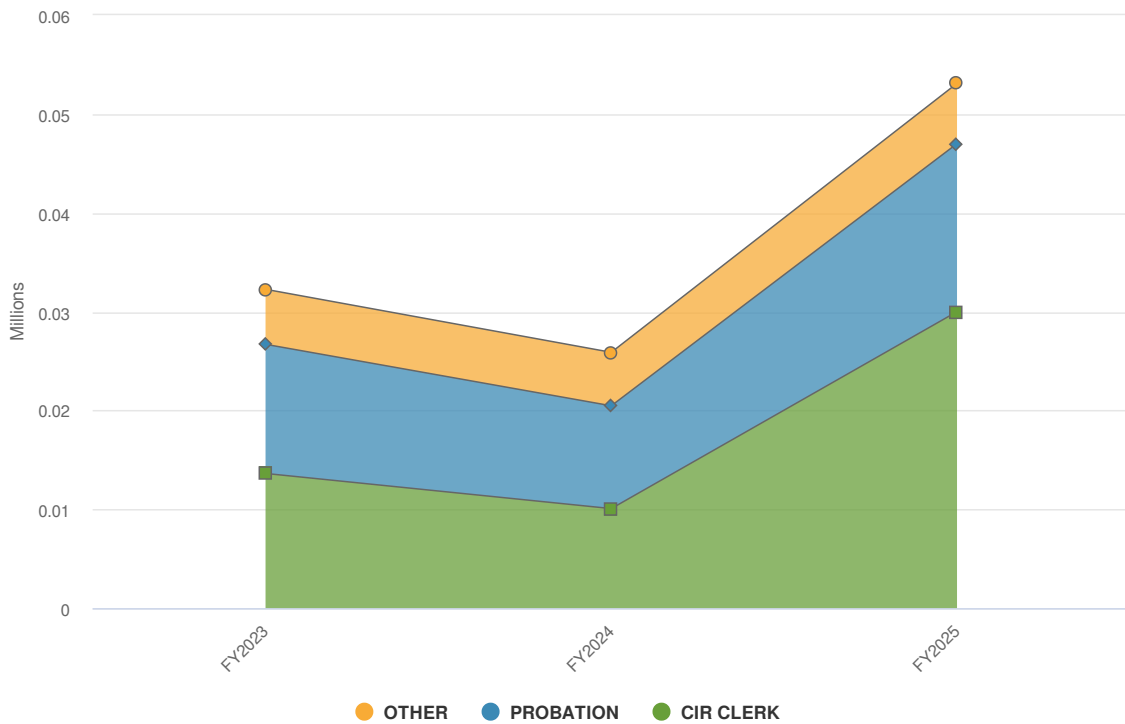


Revenues by Source

Projected 2025 Revenues by Source

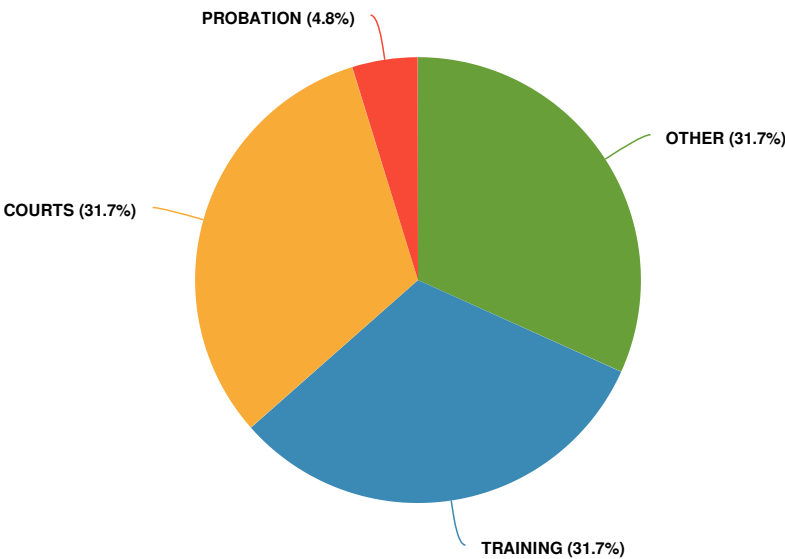


Budgeted and Historical 2025 Revenues by Source

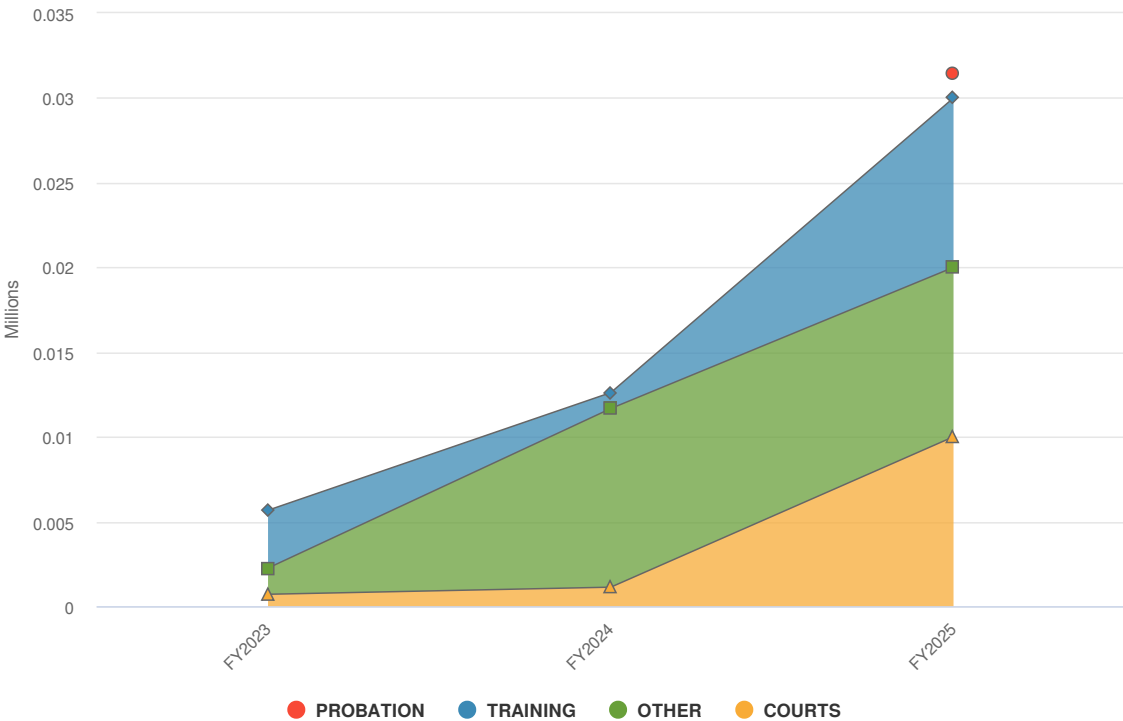


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



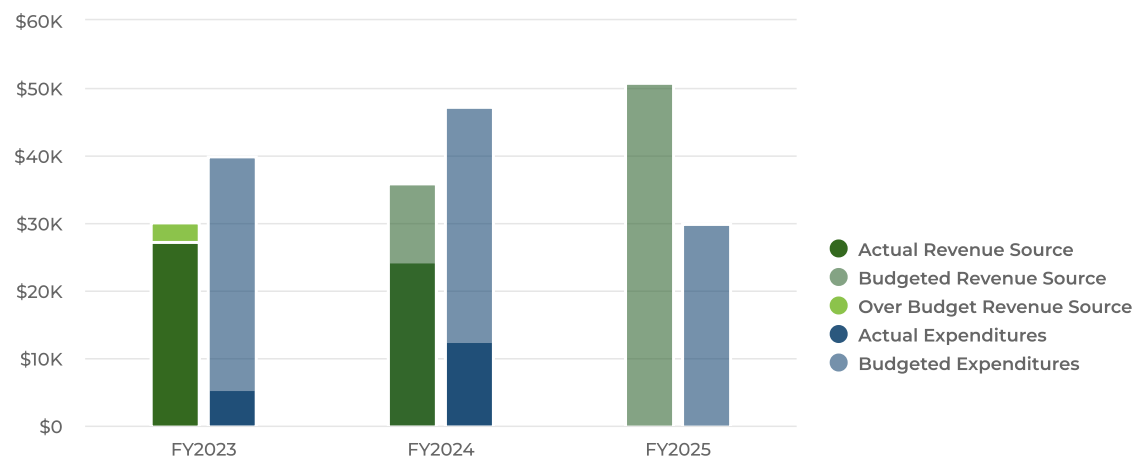
Budgeted and Historical Expenditures by Expense Type



032 - Probation Service Fees

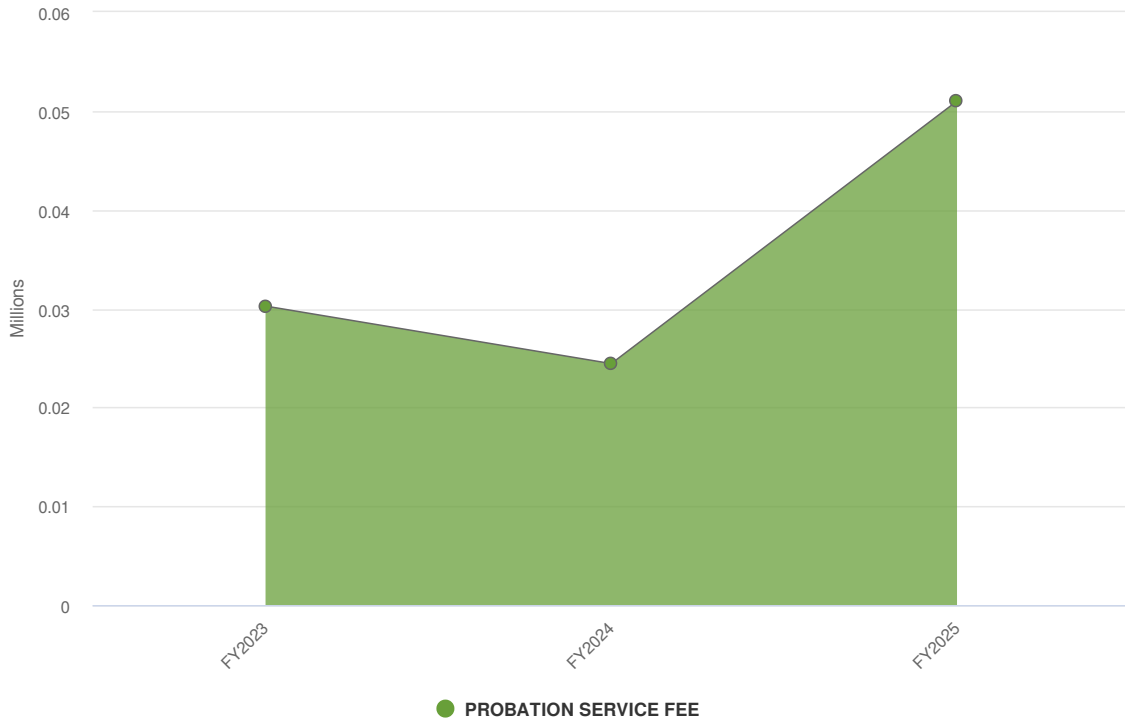
Summary

The County of Carroll is projecting \$51K of revenue in FY2025, which represents a 41.7% increase over the prior year. Budgeted expenditures are projected to decrease by 36.8% or \$17.43K to \$30K in FY2025.



Revenue by Fund

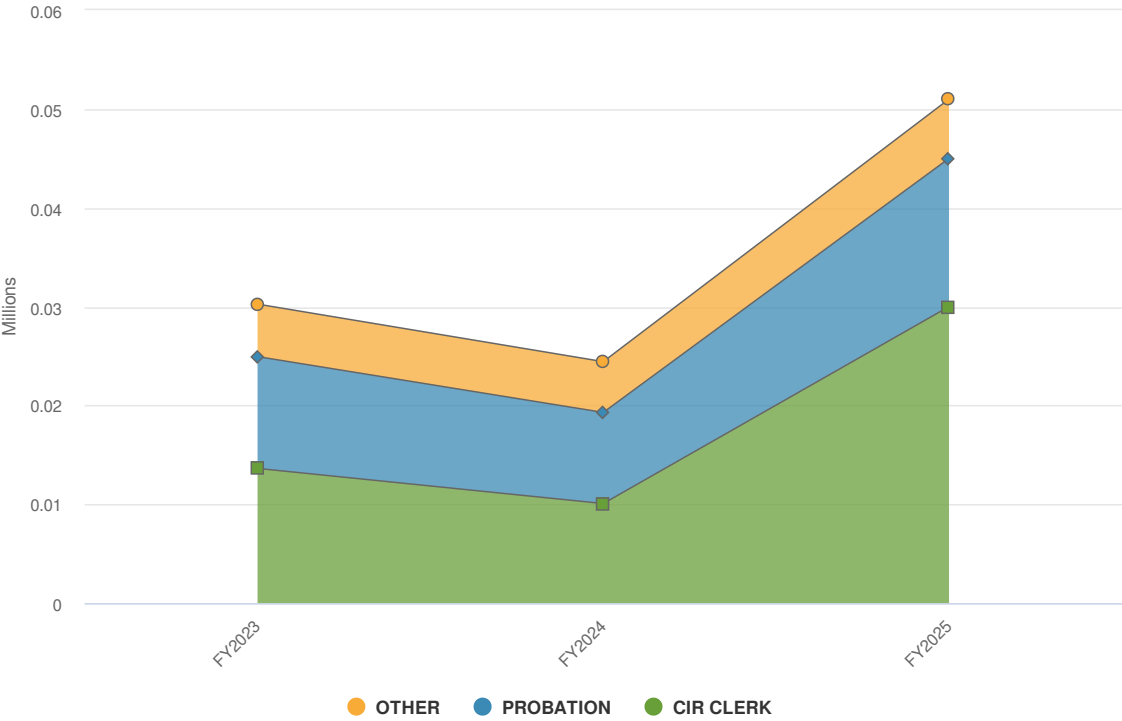
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
PROBATION SERVICE FEE						
INTEREST EARNED	032-00-00-3027	\$5,312	\$400	\$1,000	\$6,000	500%
CIR CLERK--PROB SERVICE FEES	032-00-00-3165	\$13,626	\$20,000	\$20,000	\$30,000	50%
ELECTRONIC MONITOR HOOK-UP FEE	032-00-00-3217	\$0	\$1,000	\$5,000	\$5,000	0%
DRUG TESTING FEES-PSF	032-00-00-3323	\$1,494	\$2,000	\$5,000	\$5,000	0%
INTER/INTRA FEES-PSF	032-00-00-3324	\$9,820	\$4,000	\$5,000	\$5,000	0%
Total PROBATION SERVICE FEE:		\$30,252	\$27,400	\$36,000	\$51,000	41.7%

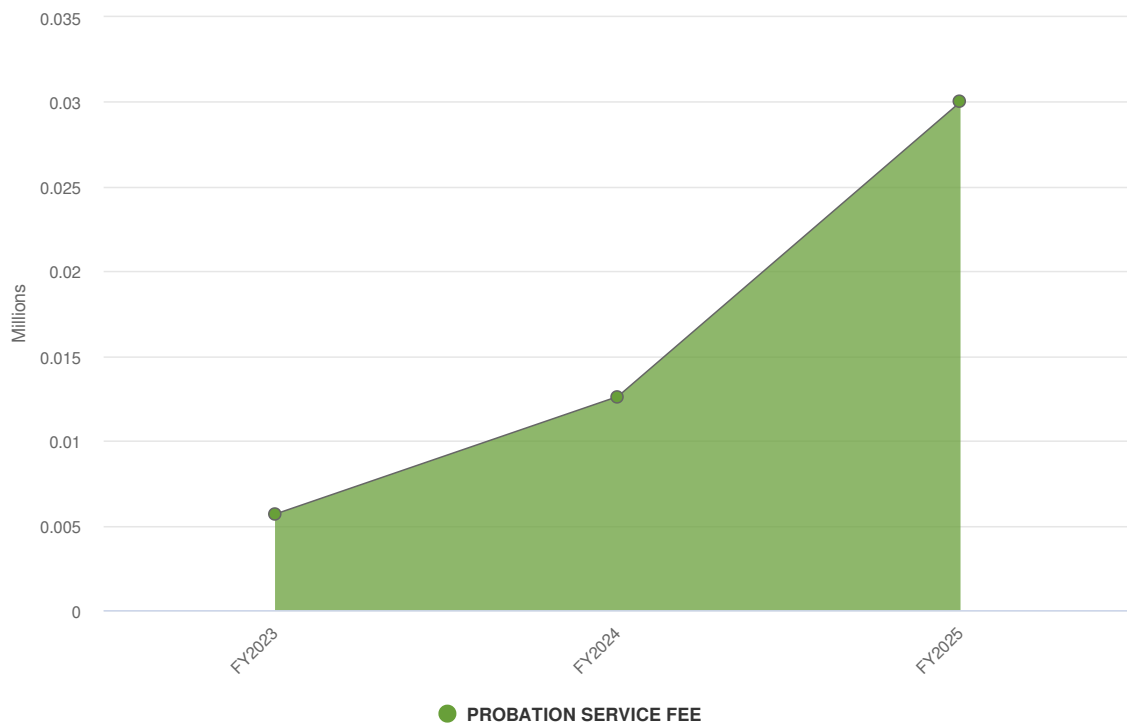
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



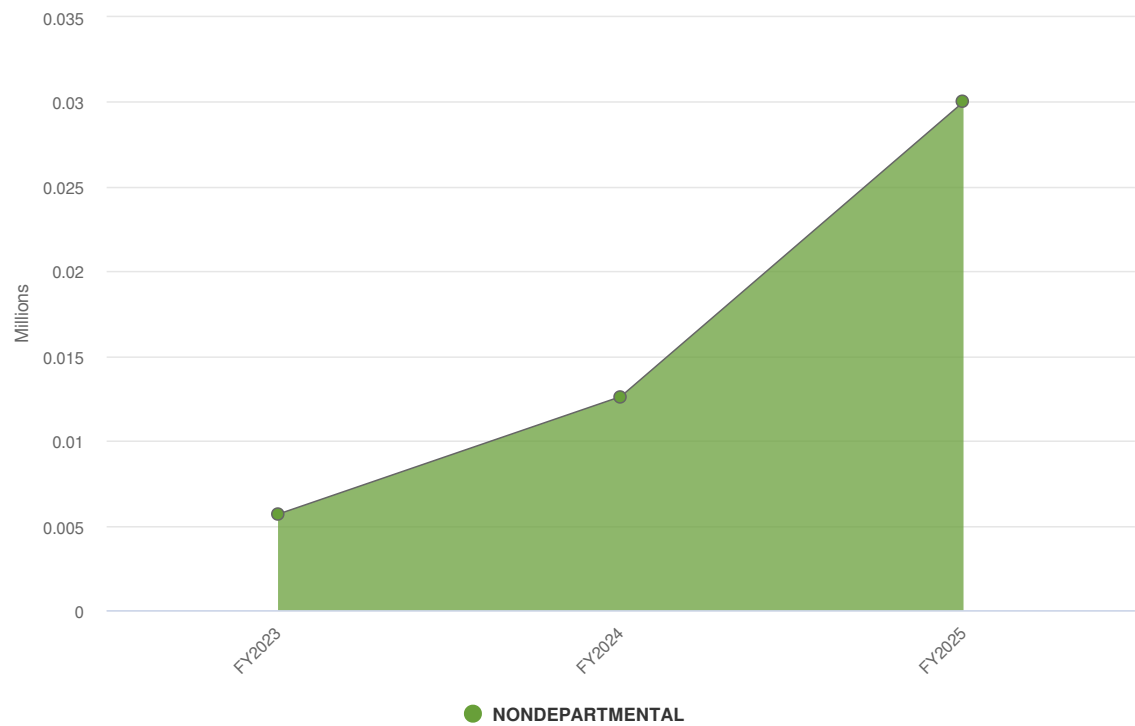
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

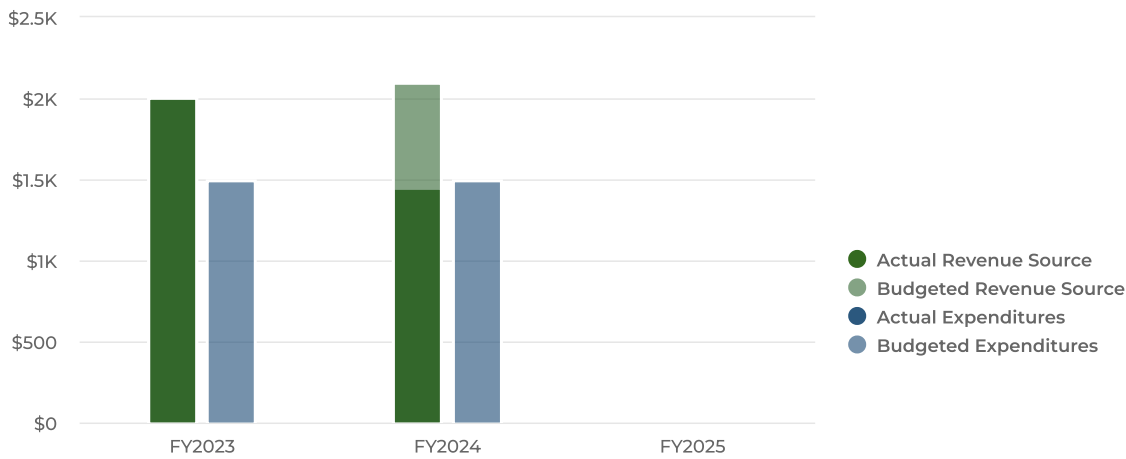


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
STATE DATA SYSTEM	032-00-00-5184	\$0	\$8,000	\$10,000	\$0	-100%
FUTURE EXPENDITURES	032-00-00-5206	\$1,548	\$10,000	\$10,000	\$10,000	0%
TRAN TO 11-3048 PROB SER FEE	032-00-00-5403	\$0	\$7,030	\$12,433	\$0	-100%
MEETING & TRAINING	032-00-00-7057	\$3,414	\$5,000	\$5,000	\$10,000	100%
DRUG TESTING	032-00-00-7069	\$700	\$5,000	\$5,000	\$5,000	0%
ELECTRONIC MONITORING START UP	032-00-00-7074	\$0	\$5,000	\$5,000	\$5,000	0%
Total Expenditures:		\$5,662	\$40,030	\$47,433	\$30,000	-36.8%

083 - Probation Court Fee

Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$1.5K to \$0 in FY2025.



Revenue by Fund

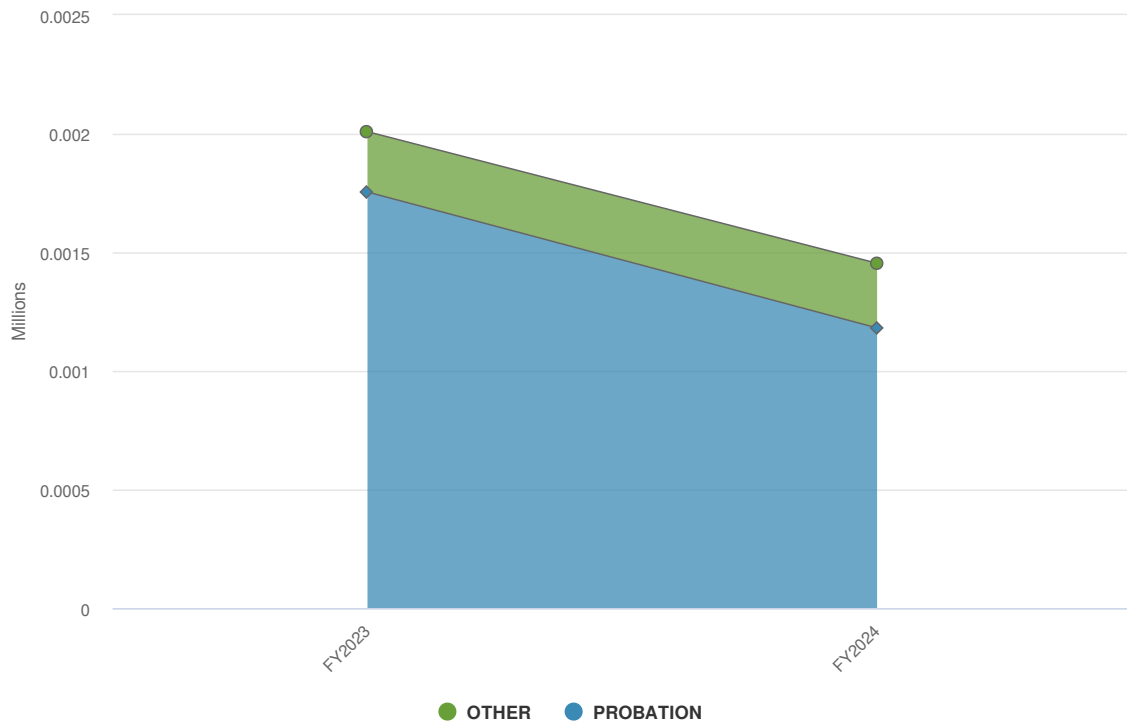
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
PROBATION COURT FEE						
INTEREST EARNED	083-00-00-3027	\$255	\$10	\$100	\$100	-100%
PROBATION COURT FEE REV	083-00-00-3803	\$1,754	\$2,000	\$2,000	\$2,000	-100%
Total PROBATION COURT FEE:		\$2,009	\$2,010	\$2,100	\$2,100	-100%

Revenues by Source

Budgeted and Historical 2025 Revenues by Source



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund

Expenditures by Function

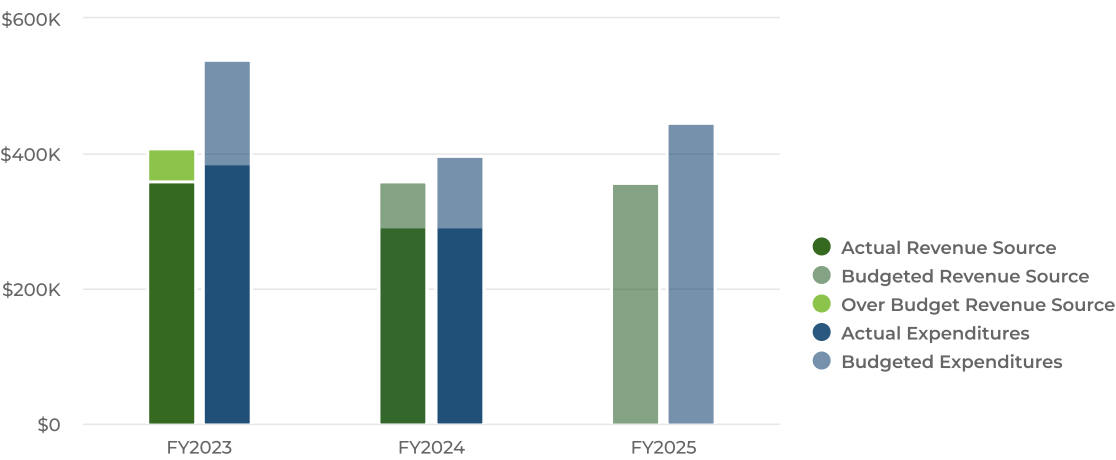
Budgeted and Historical Expenditures by Function

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
PROBATION COURT FEE EXP	083-00-00-5523	\$0	\$1,500	\$1,500	\$1,500	-100%
Total Expenditures:		\$0	\$1,500	\$1,500	\$1,500	-100%

Summary

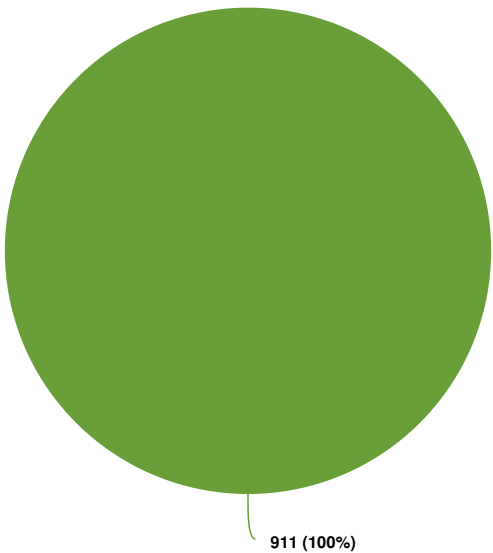
The County of Carroll is projecting \$358.5K of revenue in FY2025, which represents a 0.1% decrease over the prior year. Budgeted expenditures are projected to increase by 11.8% or \$47.21K to \$446.05K in FY2025.

The fund on the 911 page is the following. To view this fund in more detail, drop the arrow down and click on the fund.
041- County 911 ETSB Fund

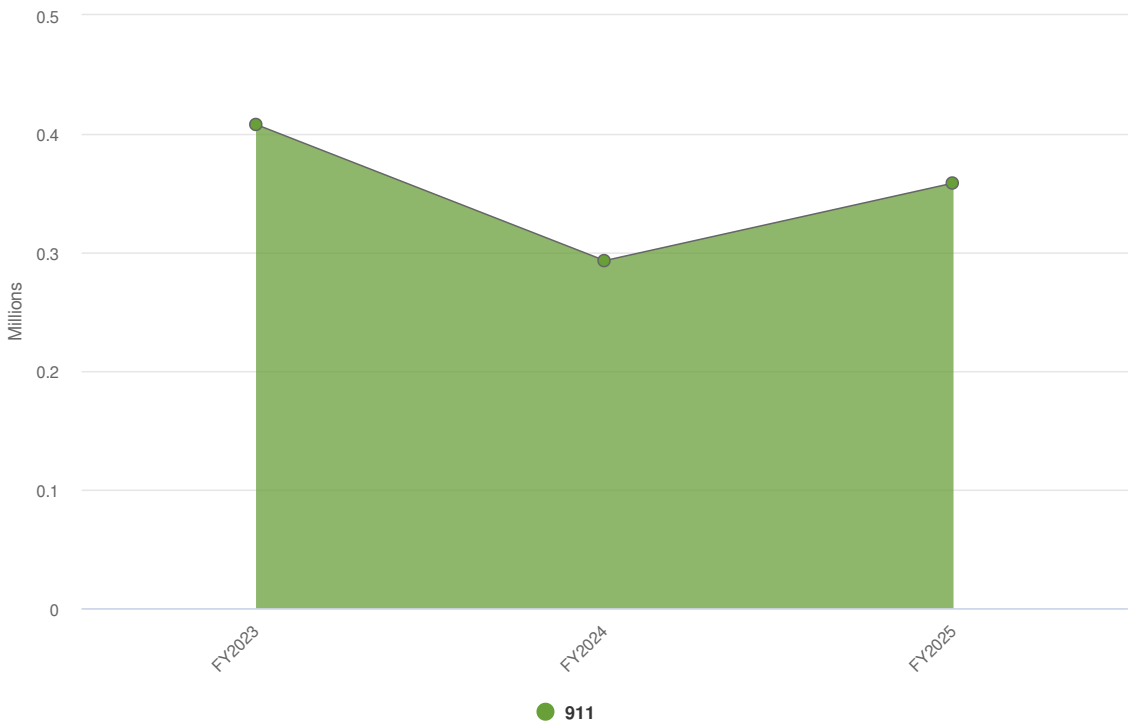


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund

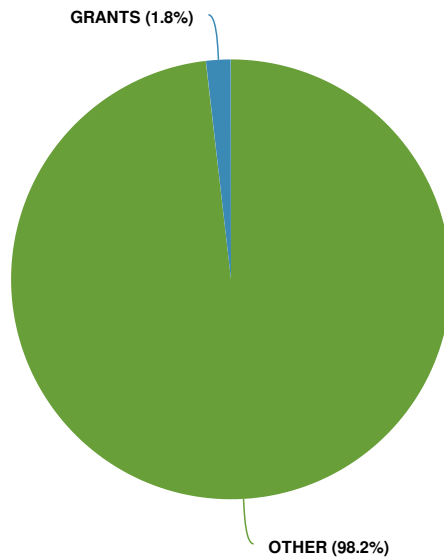


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)

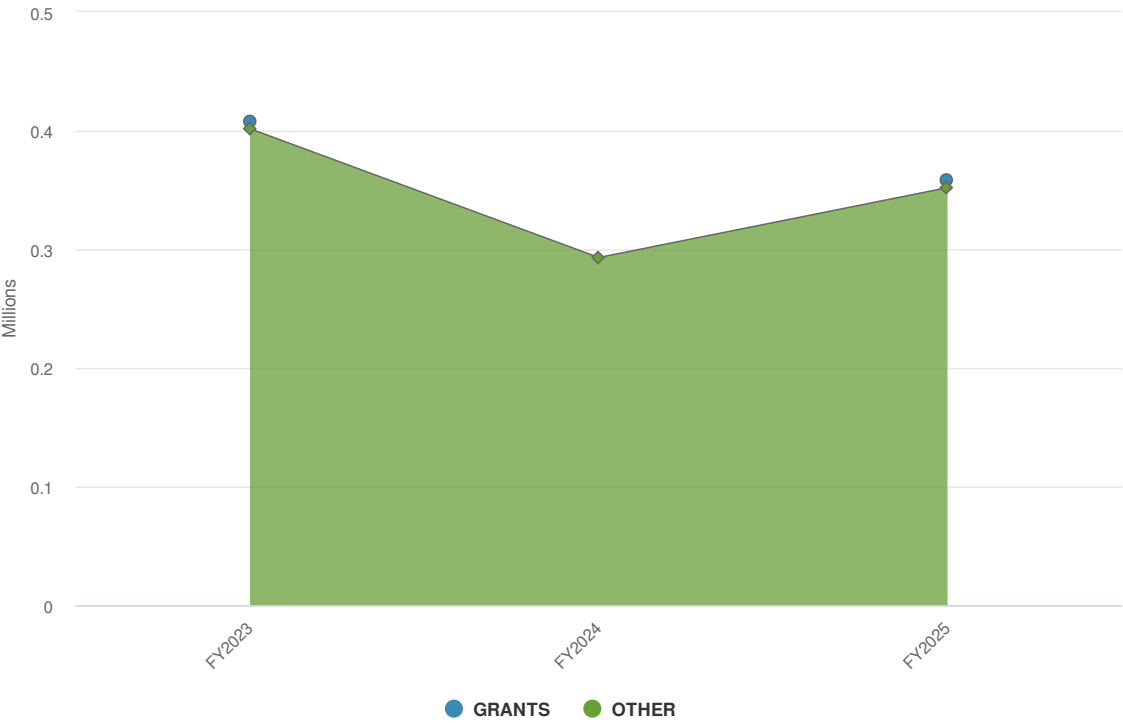
Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
911						
COUNTY 911 ETSB FUND		\$407,885	\$359,768	\$359,000	\$358,500	-0.1%
Total 911:		\$407,885	\$359,768	\$359,000	\$358,500	-0.1%

Revenues by Source

Projected 2025 Revenues by Source

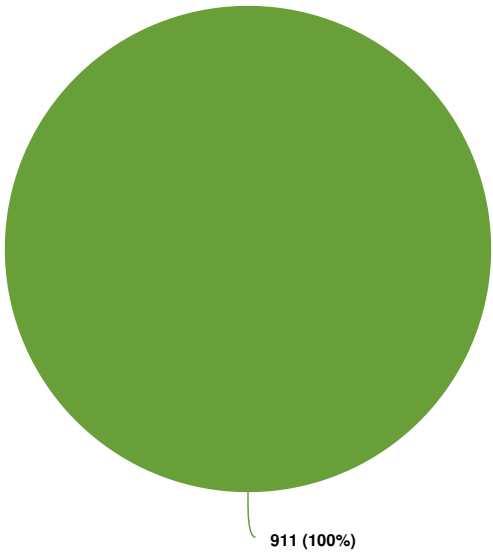


Budgeted and Historical 2025 Revenues by Source

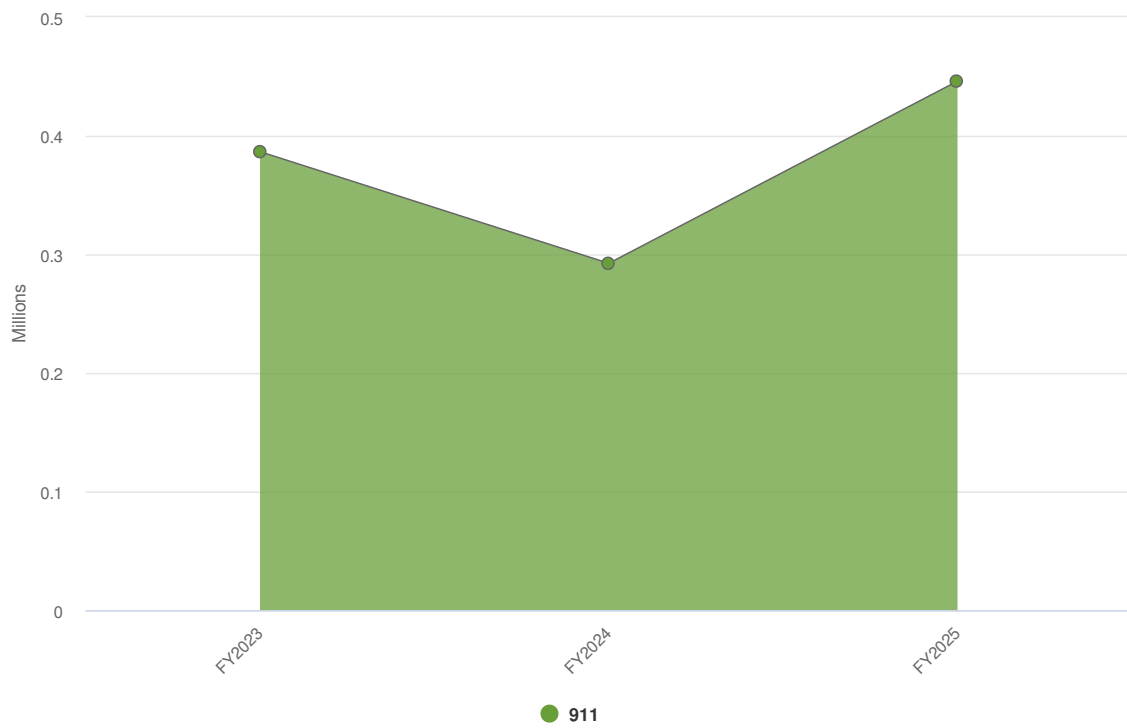


Expenditures by Fund

2025 Expenditures by Fund

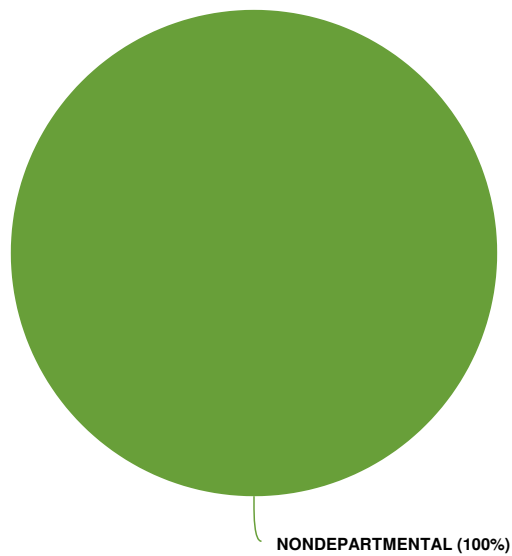


Budgeted and Historical 2025 Expenditures by Fund

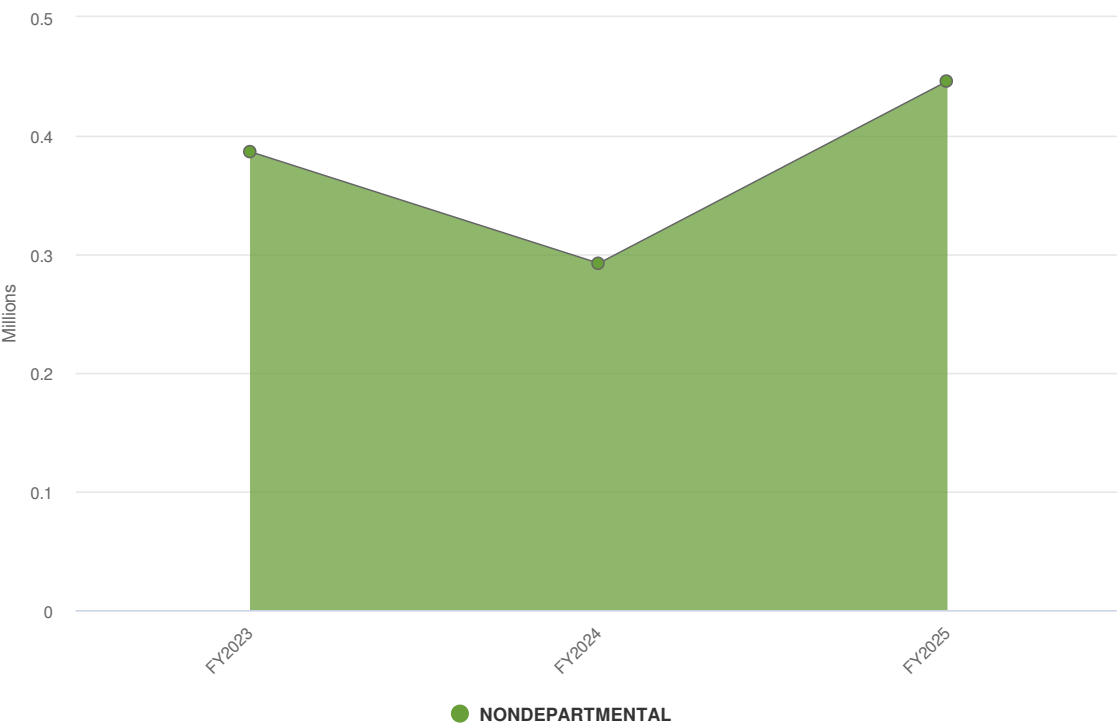


Expenditures by Function

Budgeted Expenditures by Function



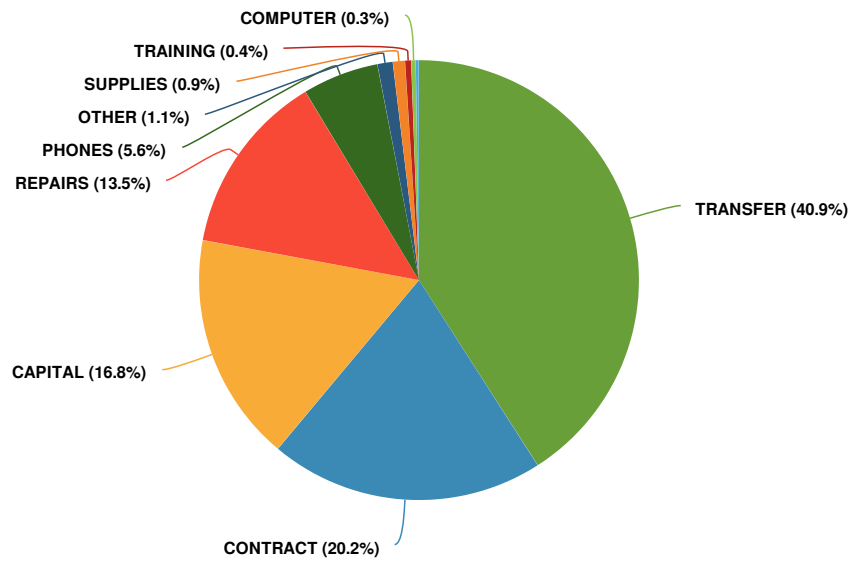
Budgeted and Historical Expenditures by Function



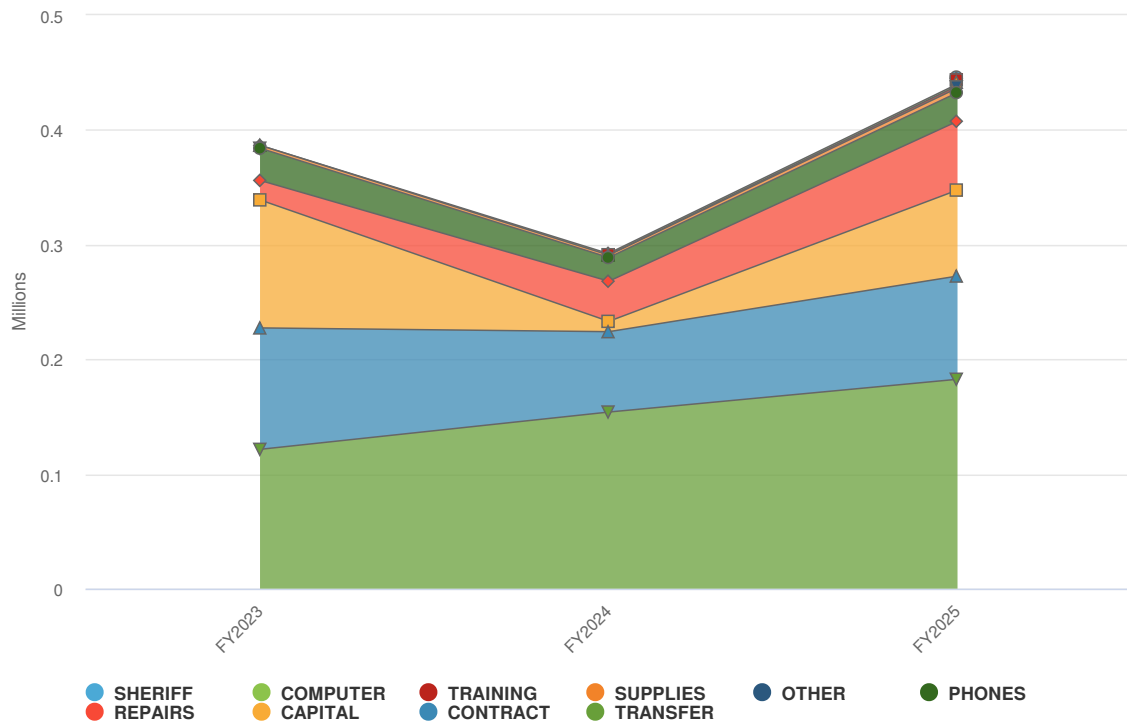
Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
NONDEPARTMENTAL		\$386,566	\$540,279	\$398,843	\$446,051	11.8%
Total Expenditures:		\$386,566	\$540,279	\$398,843	\$446,051	11.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

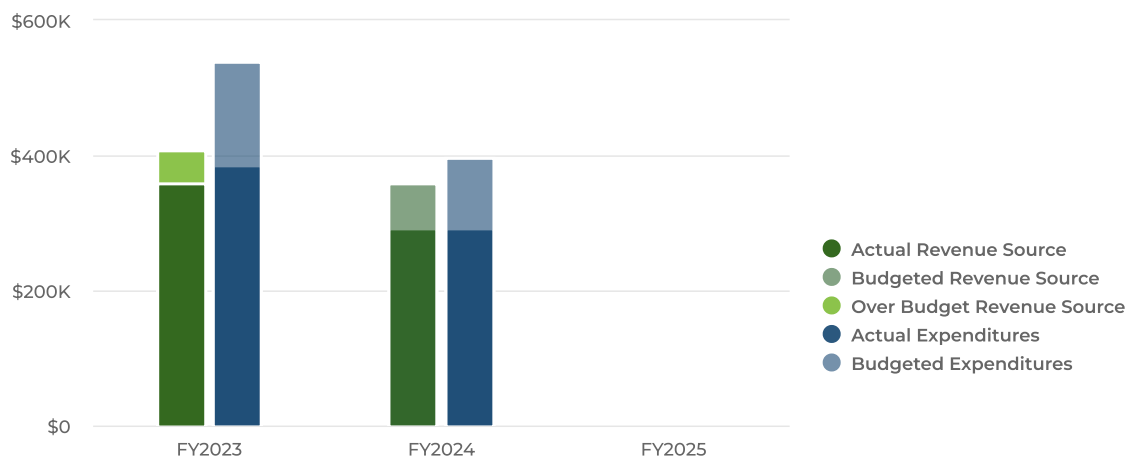


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
REPAIRS		\$16,999	\$50,000	\$60,000	\$60,000	0%
PHONES		\$28,075	\$35,000	\$30,000	\$25,000	-16.7%
SUPPLIES		\$2,522	\$4,500	\$8,000	\$4,000	-50%
TRAINING		\$0	\$4,000	\$2,000	\$2,000	0%
CONTRACT		\$105,884	\$85,000	\$85,000	\$90,000	5.9%
OTHER		\$5	\$1,000	\$8,000	\$5,000	-37.5%
COMPUTER		\$0	\$1,000	\$1,250	\$1,500	20%
CAPITAL		\$111,637	\$225,000	\$30,000	\$75,000	150%
SHERIFF		\$0	\$2,500	\$1,000	\$1,000	0%
TRANSFER		\$121,445	\$132,279	\$173,593	\$182,551	5.2%
Total Expense Objects:		\$386,566	\$540,279	\$398,843	\$446,051	11.8%

041 - County 911 ETSB Fund

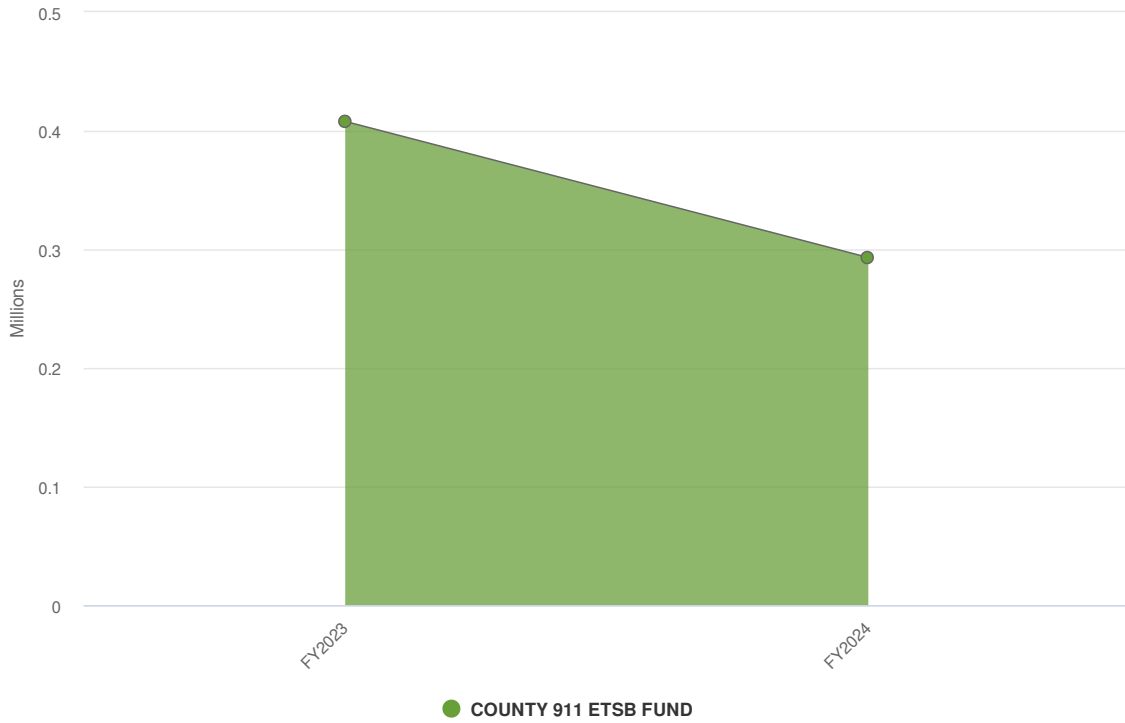
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$398.84K to \$0 in FY2025.



Revenue by Fund

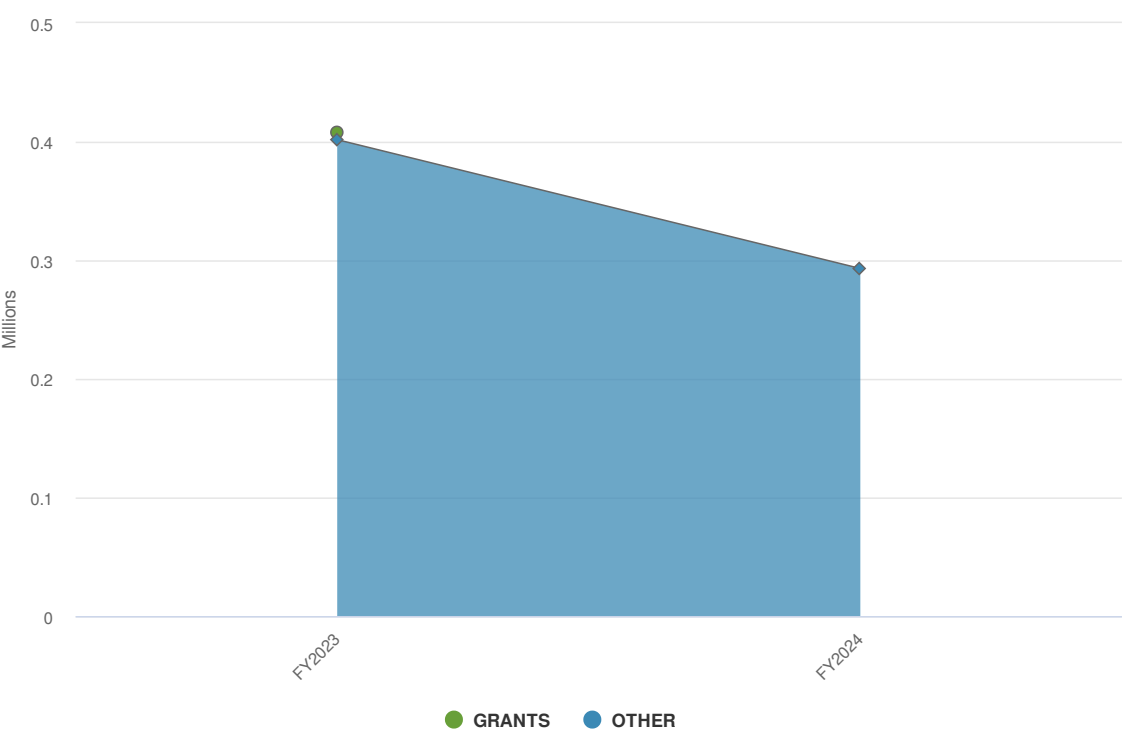
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
COUNTY 911 ETSB FUND						
INTEREST EARNED	041-00-00-3027	\$7,534	\$1,100	\$6,000	\$12,000	-100%
OTHER INCOME	041-00-00-3099	\$6,606	\$0	\$13,000	\$0	-100%
GRANT MONEY RECEIVED	041-00-00-3169	\$6,180	\$33,668	\$0	\$6,500	0%
WIRELESS FEES	041-00-00-3182	\$387,565	\$325,000	\$340,000	\$340,000	-100%
Total COUNTY 911 ETSB FUND:		\$407,885	\$359,768	\$359,000	\$358,500	-100%

Revenues by Source

Budgeted and Historical 2025 Revenues by Source



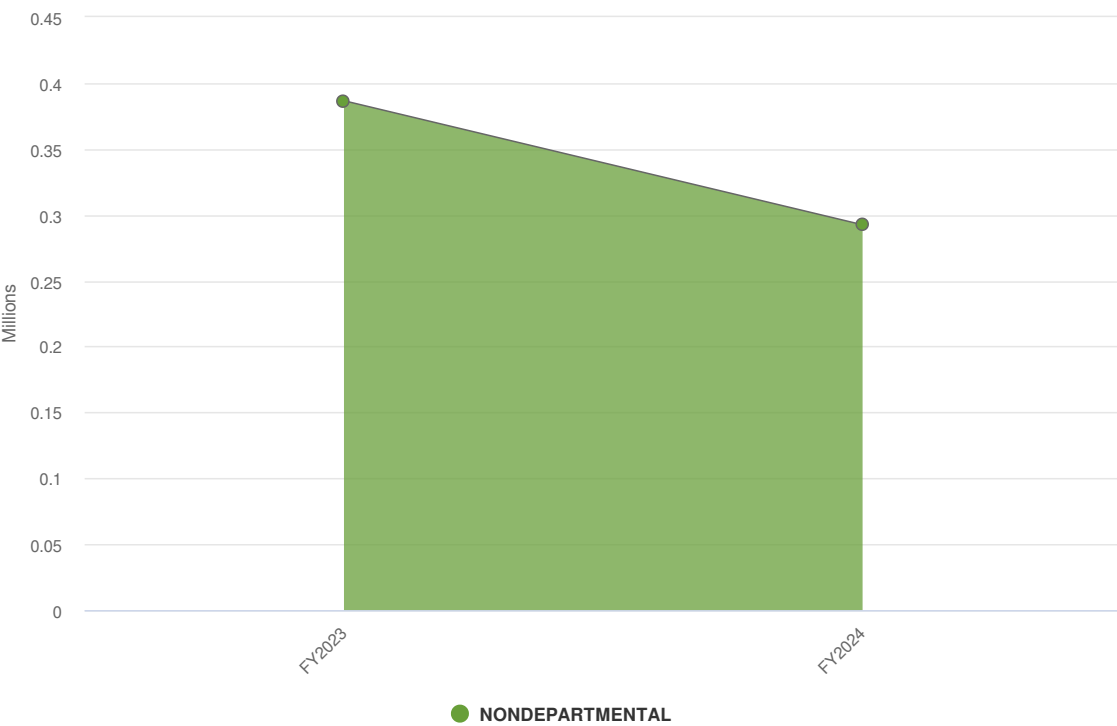
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function



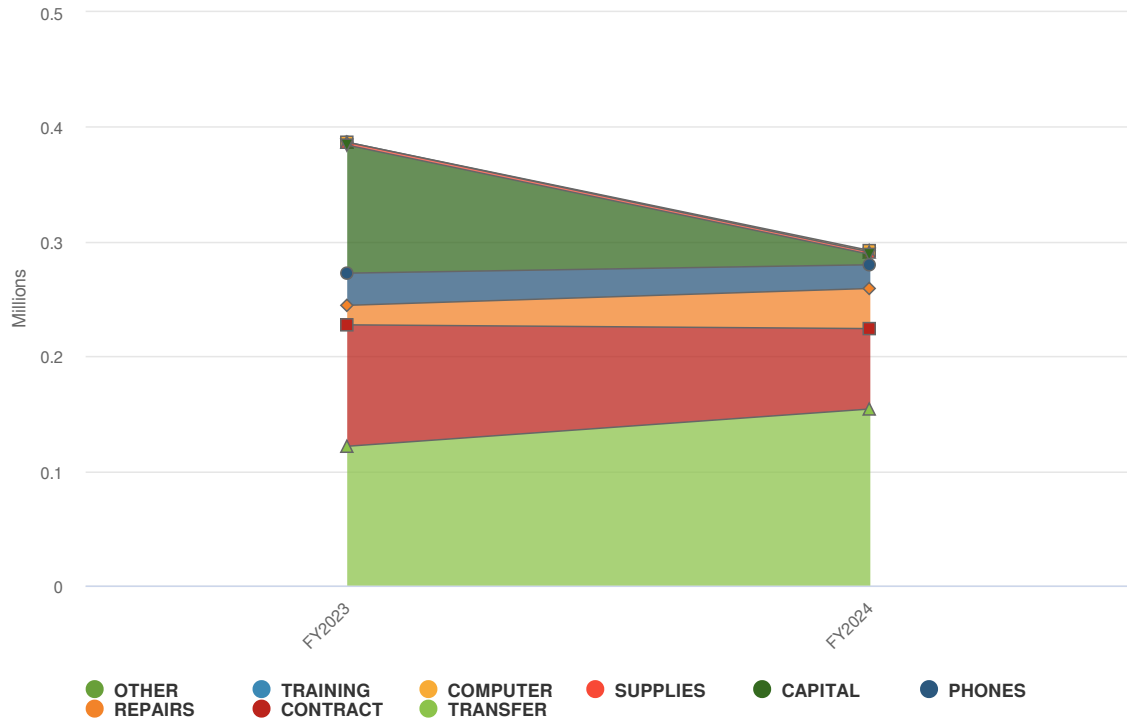
Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
CAPITAL PROJECTS	041-00-00-5144	\$111,637	\$225,000	\$30,000	\$75,000	-100%
CONTRACTUAL SERVICES	041-00-00-5191	\$105,884	\$85,000	\$85,000	\$90,000	-100%
EQUIPMENT & REPAIRS	041-00-00-5192	\$16,999	\$50,000	\$60,000	\$60,000	-100%
ADMINISTRATIVE EXPENSES	041-00-00-5193	\$5	\$1,000	\$8,000	\$5,000	-100%
PUBLIC AWARENESS	041-00-00-5196	\$0	\$2,500	\$1,000	\$1,000	-100%
TRAINING	041-00-00-5197	\$0	\$4,000	\$2,000	\$2,000	-100%
TRAN TO 11-3080 GN FD-WGE REIM	041-00-00-5203	\$88,131	\$88,926	\$90,775	\$93,500	-100%
TRAN TO 19- 3200 SOC SEC DISP	041-00-00-5210	\$6,740	\$6,803	\$6,944	\$7,155	-100%
TRANSFER-GEN FD-WAGE REIM-ADM	041-00-00-5212	\$0	\$0	\$48,519	\$54,928	-100%
IT MANAGE SERVICES	041-00-00-5253	\$0	\$1,000	\$1,250	\$1,500	-100%
PRINTING, SUPPLIES & POSTAGE	041-00-00-5323	\$2,522	\$4,500	\$8,000	\$4,000	-100%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
NETWORKING & TELEPHONE	041-00-00-5373	\$28,075	\$35,000	\$30,000	\$25,000	-100%
TRAN TO 11-3092 GN FD-INS DISP	041-00-00-5377	\$15,561	\$15,434	\$21,182	\$21,182	-100%
TRAN TO 20-3200 IMRF FD--DISP	041-00-00-5378	\$11,013	\$11,116	\$5,673	\$5,786	-100%
TRANSFER TO GIS FUND	041-00-00-5408	\$0	\$10,000	\$500	\$0	-100%
Total Expenditures:		\$386,566	\$540,279	\$398,843	\$446,051	-100%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



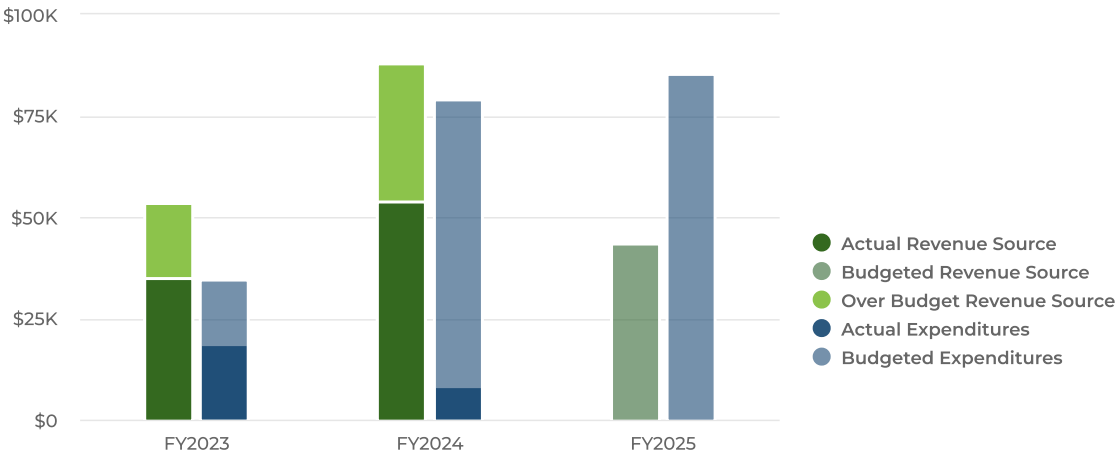
Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
REPAIRS		\$16,999	\$50,000	\$60,000	\$60,000	-100%
PHONES		\$28,075	\$35,000	\$30,000	\$25,000	-100%
SUPPLIES		\$2,522	\$4,500	\$8,000	\$4,000	-100%
TRAINING		\$0	\$4,000	\$2,000	\$2,000	-100%
CONTRACT		\$105,884	\$85,000	\$85,000	\$90,000	-100%
OTHER		\$5	\$1,000	\$8,000	\$5,000	-100%
COMPUTER		\$0	\$1,000	\$1,250	\$1,500	-100%
CAPITAL		\$111,637	\$225,000	\$30,000	\$75,000	-100%
SHERIFF		\$0	\$2,500	\$1,000	\$1,000	-100%
TRANSFER		\$121,445	\$132,279	\$173,593	\$182,551	-100%
Total Expense Objects:		\$386,566	\$540,279	\$398,843	\$446,051	-100%

Summary

The County of Carroll is projecting \$43.59K of revenue in FY2025, which represents a 19.4% decrease over the prior year. Budgeted expenditures are projected to increase by 7.8% or \$6.21K to \$85.45K in FY2025.

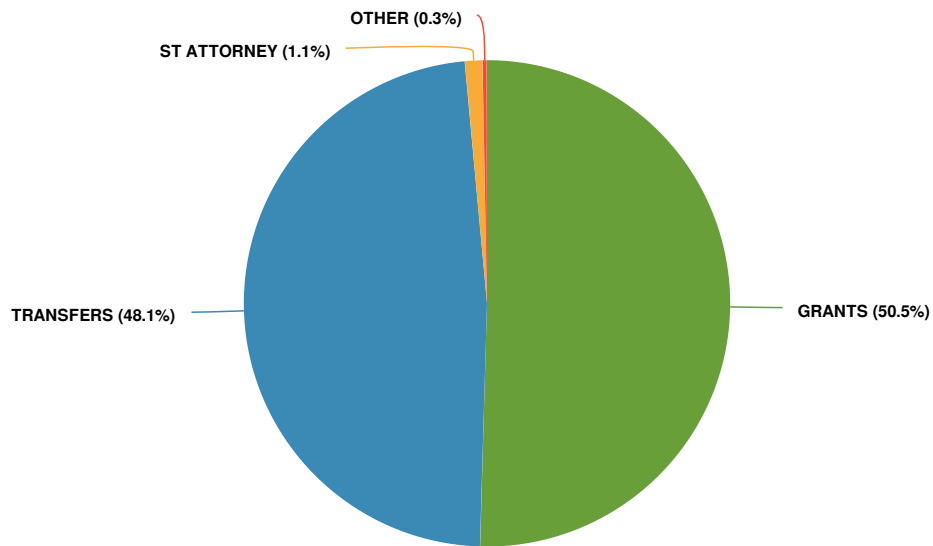
The funds included within the State's Attorney page consist of the following. To view these individual funds, drop the arrow down to see each fund in more detail.

- 042- Drug Fines and Forfeiture
- 053- VCVA Fund
- 059- Victims Impact Fund
- 080- States Attorney Records Automation
- 086- Opioid Settlement

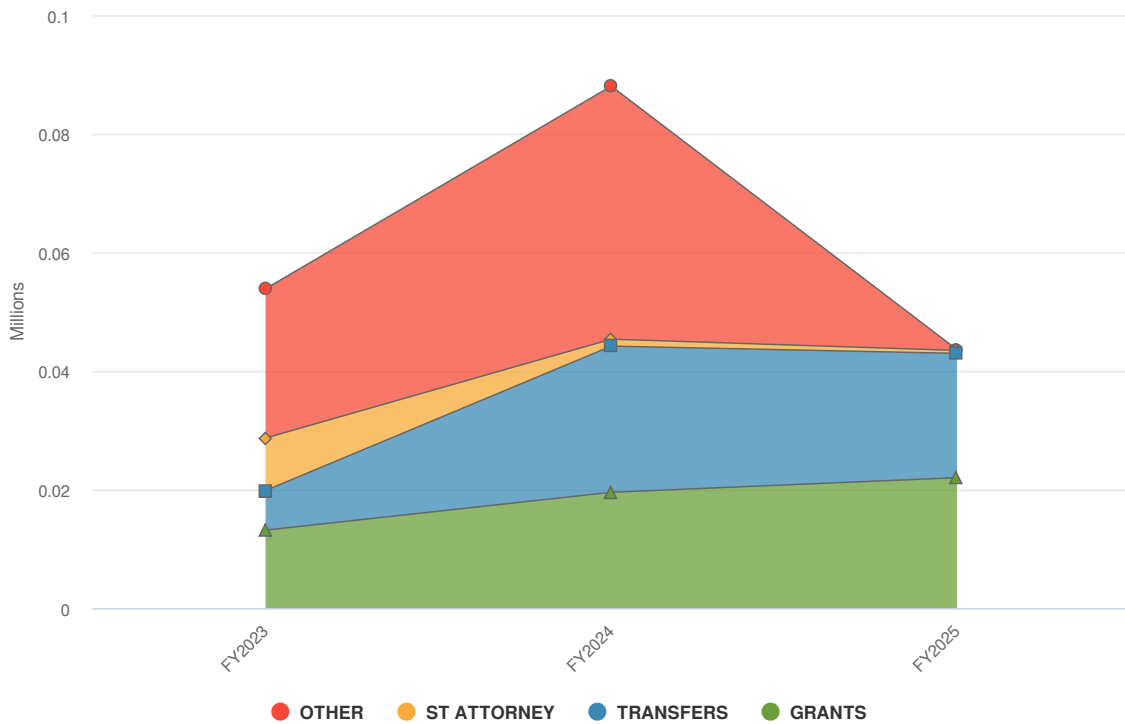


Revenues by Source

Projected 2025 Revenues by Source

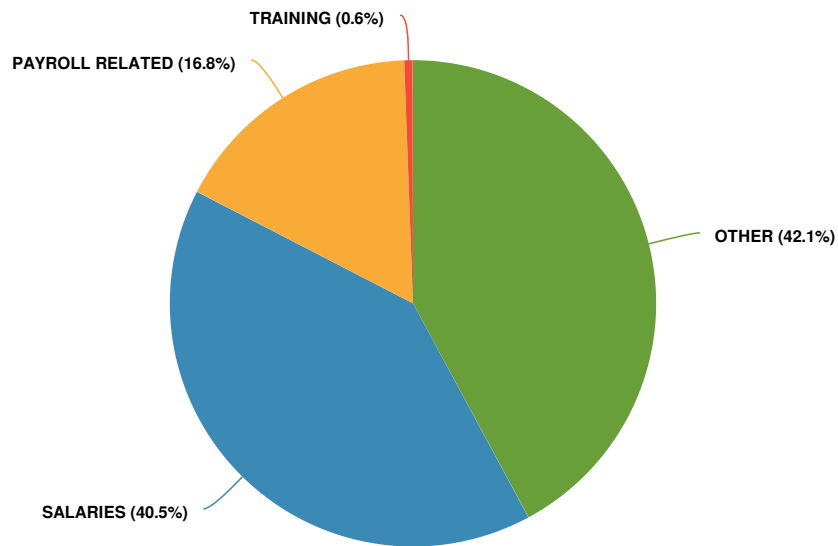


Budgeted and Historical 2025 Revenues by Source

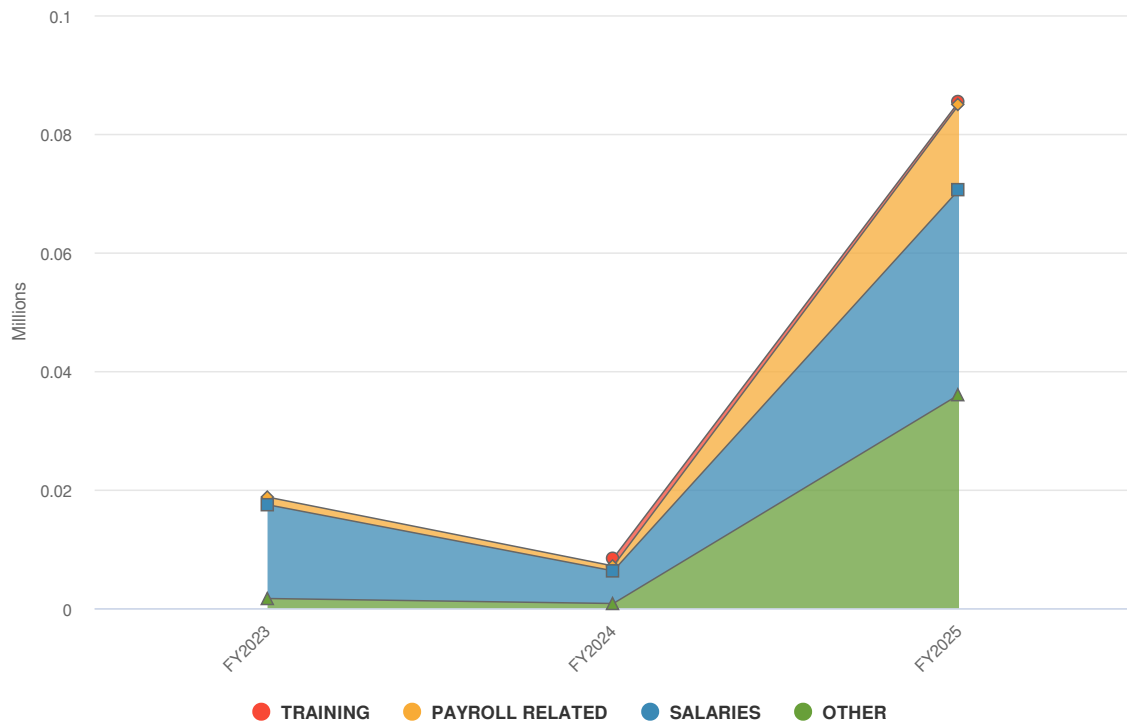


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



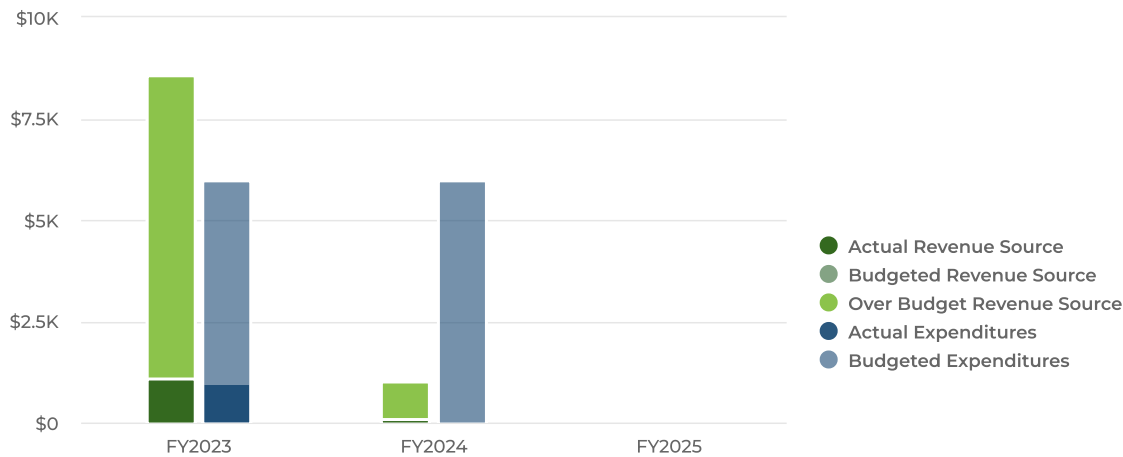
Budgeted and Historical Expenditures by Expense Type



042 - Drug Fines & Forfeiture

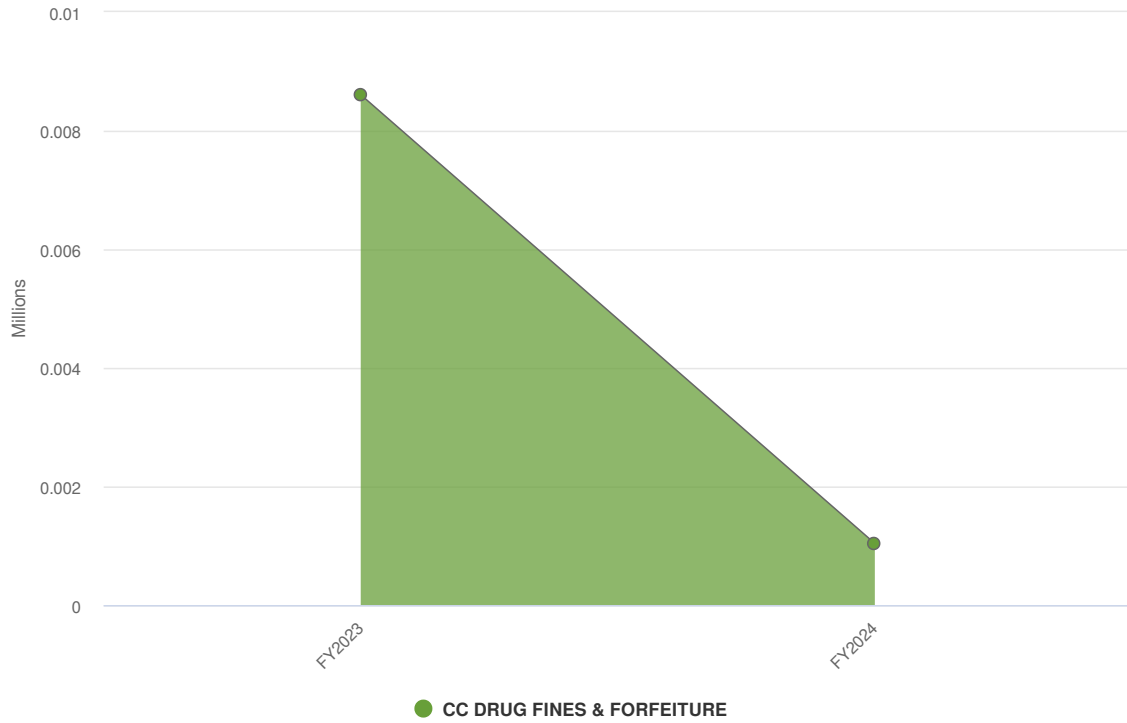
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$6K to \$0 in FY2025.



Revenue by Fund

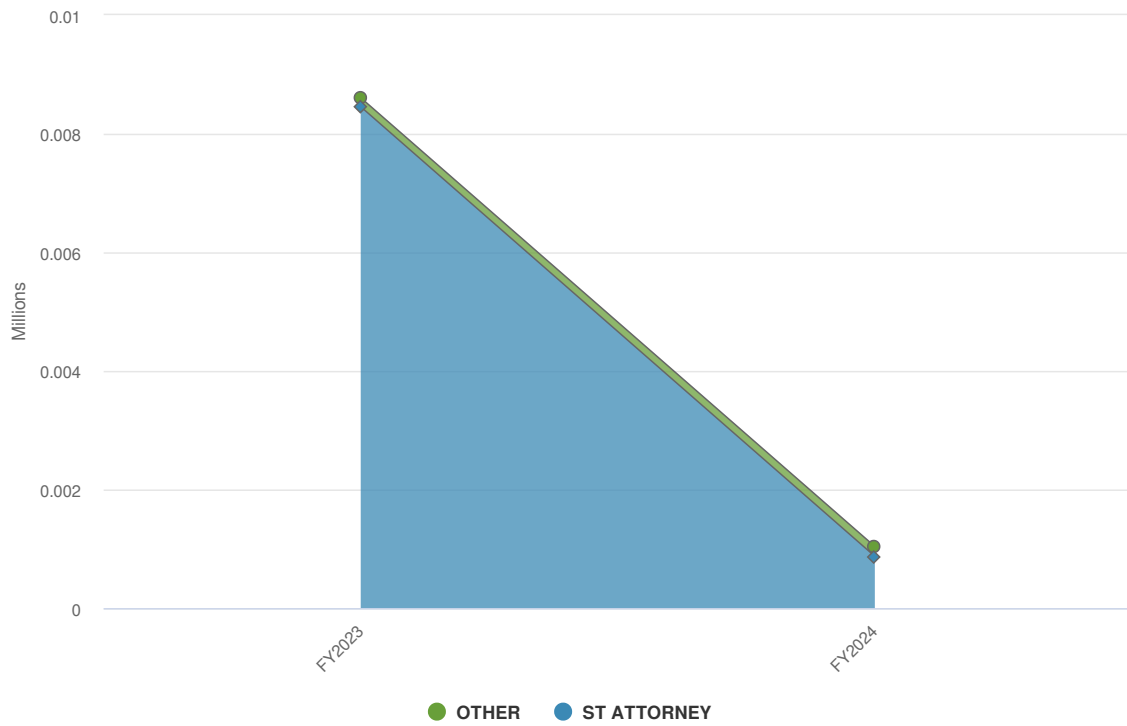
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
CC DRUG FINES & FORFEITURE						
INTEREST EARNED	042-00-00-3027	\$152	\$100	\$100	\$100	-100%
DRUG FINE & FORFEITURE	042-00-00-3181	\$8,456	\$1,000	\$0	\$200	0%
Total CC DRUG FINES & FORFEITURE:		\$8,607	\$1,100	\$100	\$300	-100%

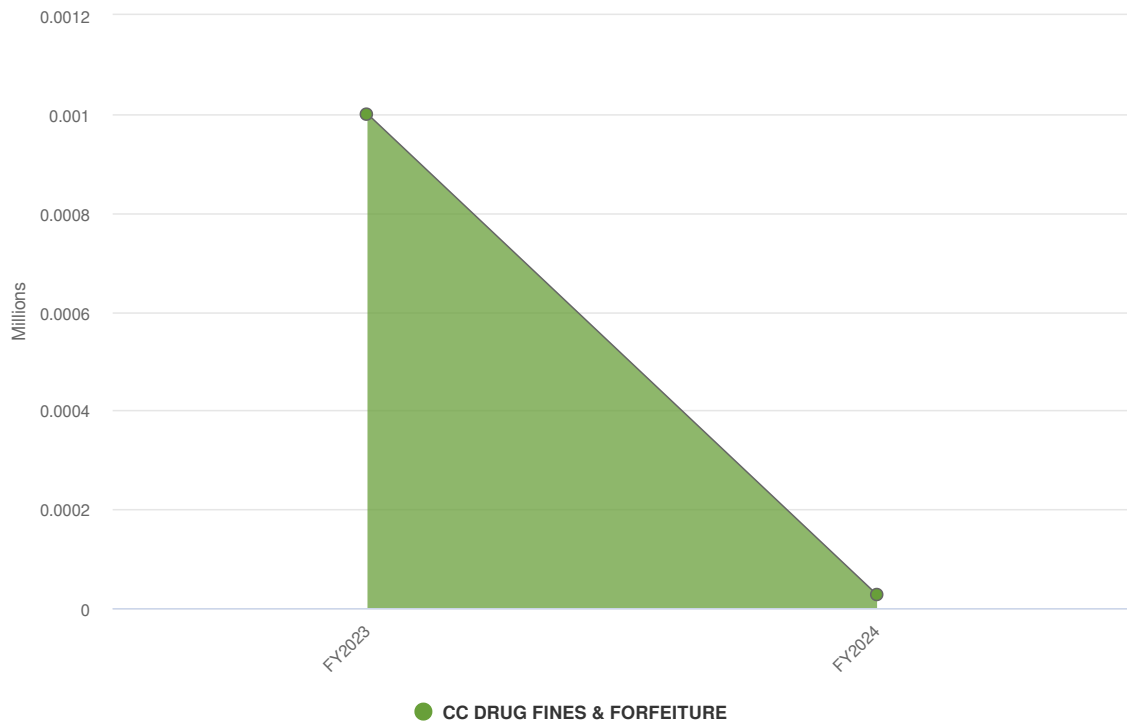
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



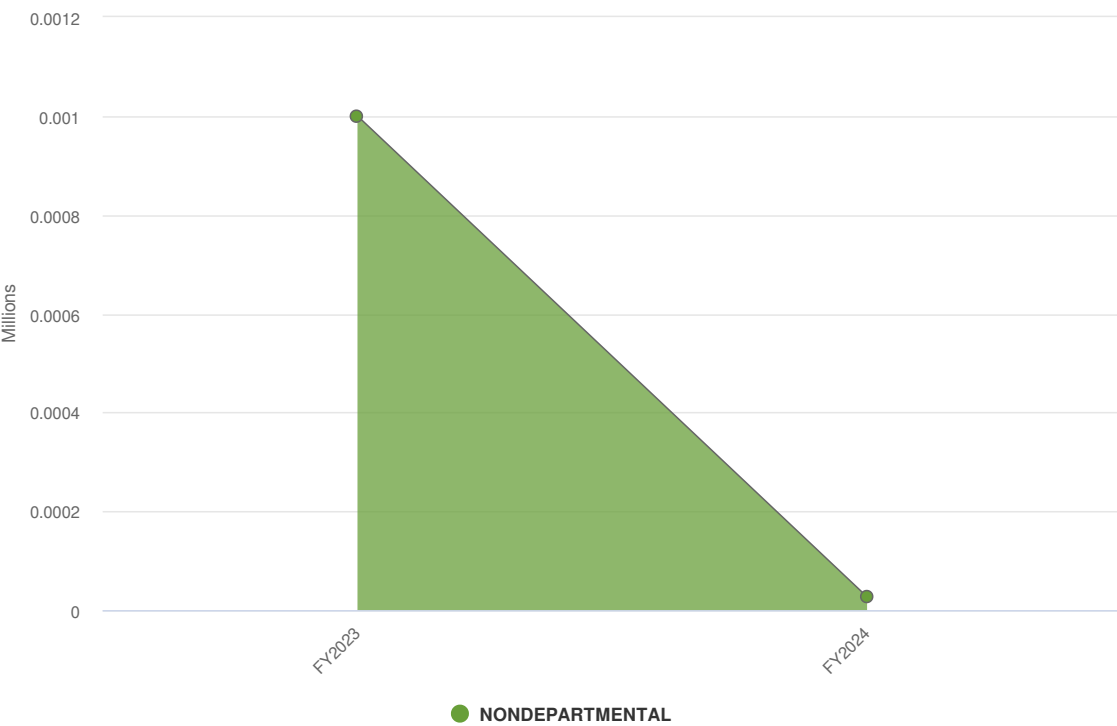
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

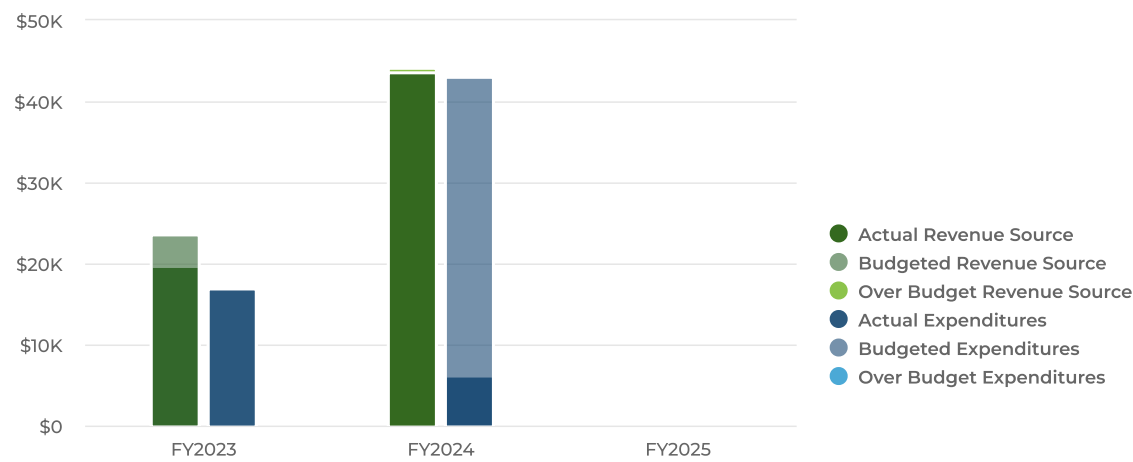


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
OTHER EXPENDITURES	042-00-00-5341	\$1,000	\$6,000	\$6,000	\$6,000	-100%
Total Expenditures:		\$1,000	\$6,000	\$6,000	\$6,000	-100%

053 - VCVA Fund

Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$43.23K to \$0 in FY2025.



Revenue by Fund

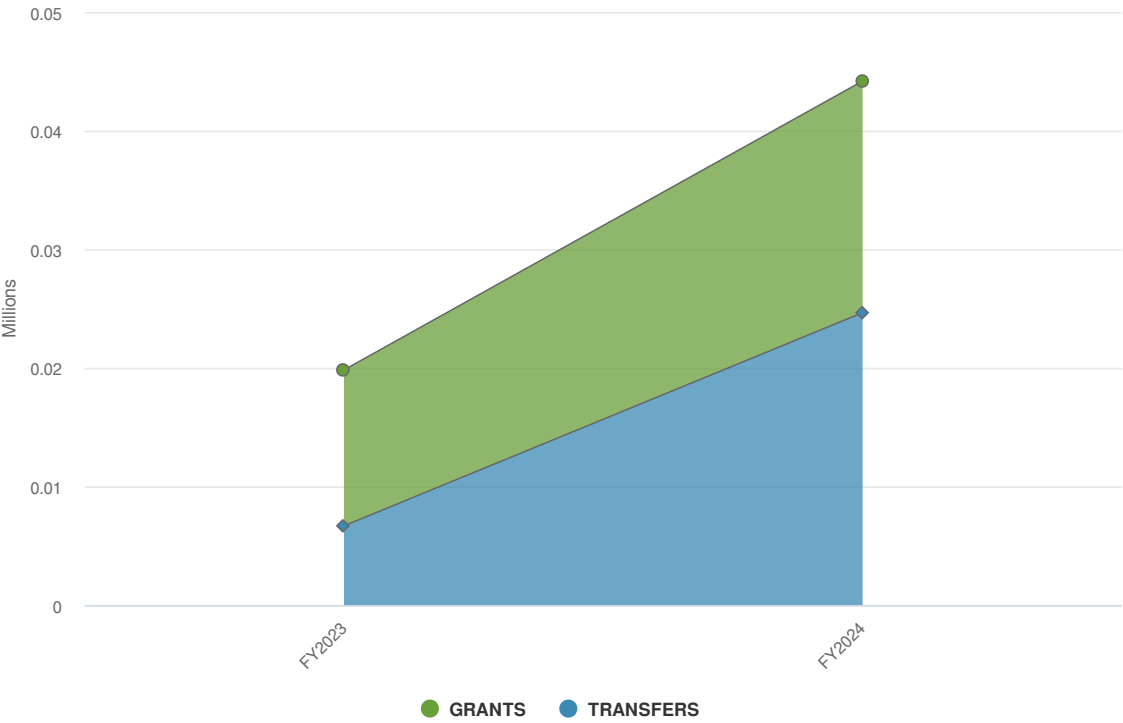
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
STATES ATTY VOCA FUND						
GRANT MONEY RECEIVED	053-00-00-3169	\$13,148	\$17,000	\$19,000	\$22,000	-100%
TRANSFER FROM GENERAL FD	053-00-00-3210	\$6,677	\$6,677	\$20,350	\$20,961	-100%
TRANS FROM FD 20 IMRF	053-00-00-3408	\$0	\$0	\$1,934	\$0	-100%
TRANS FROM FD 19 FICA/MED	053-00-00-3409	\$0	\$0	\$2,367	\$0	-100%
Total STATES ATTY VOCA FUND:		\$19,825	\$23,677	\$43,651	\$42,961	-100%

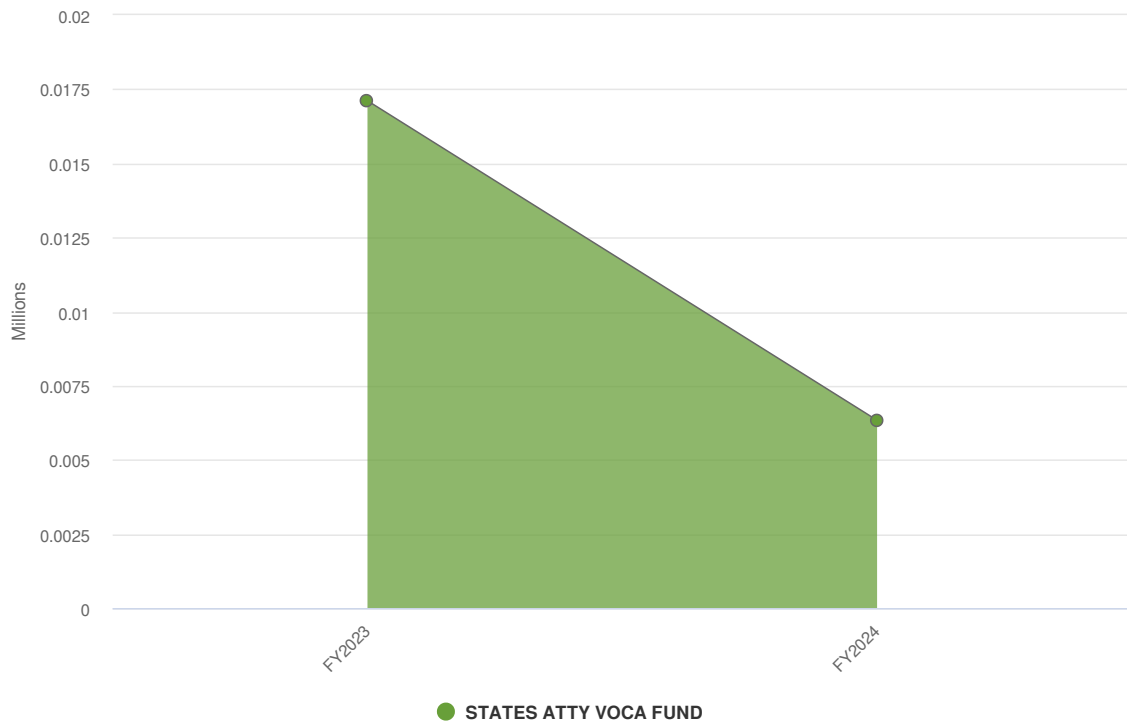
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



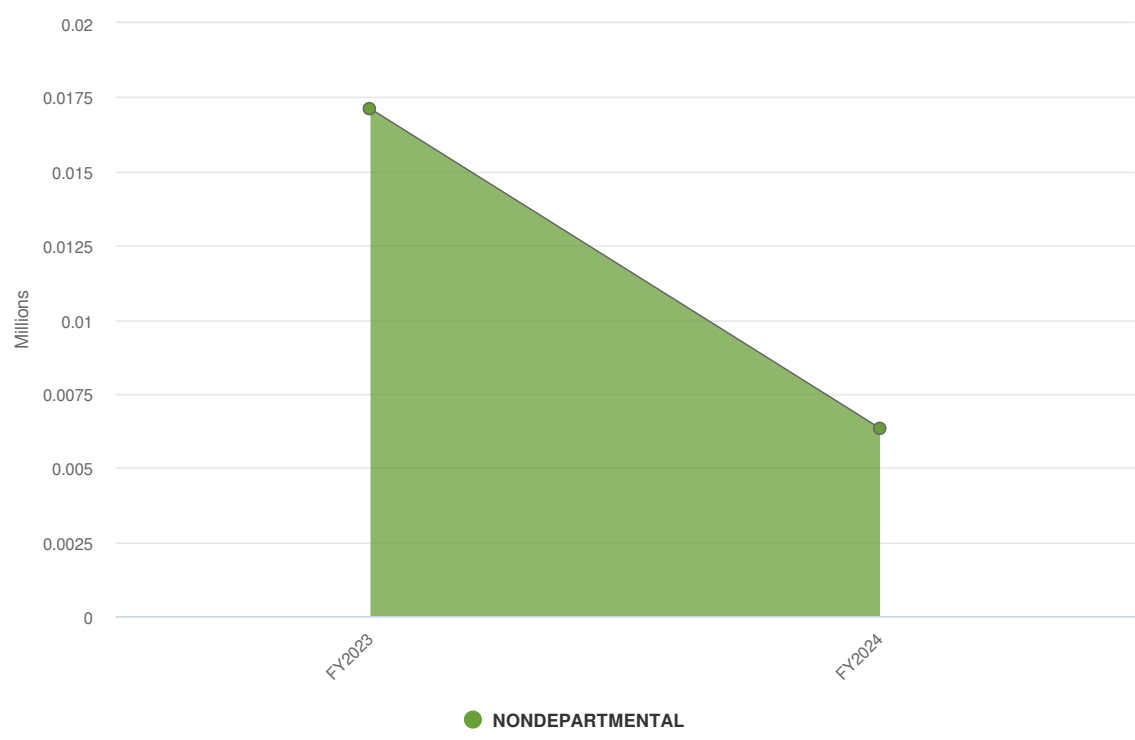
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

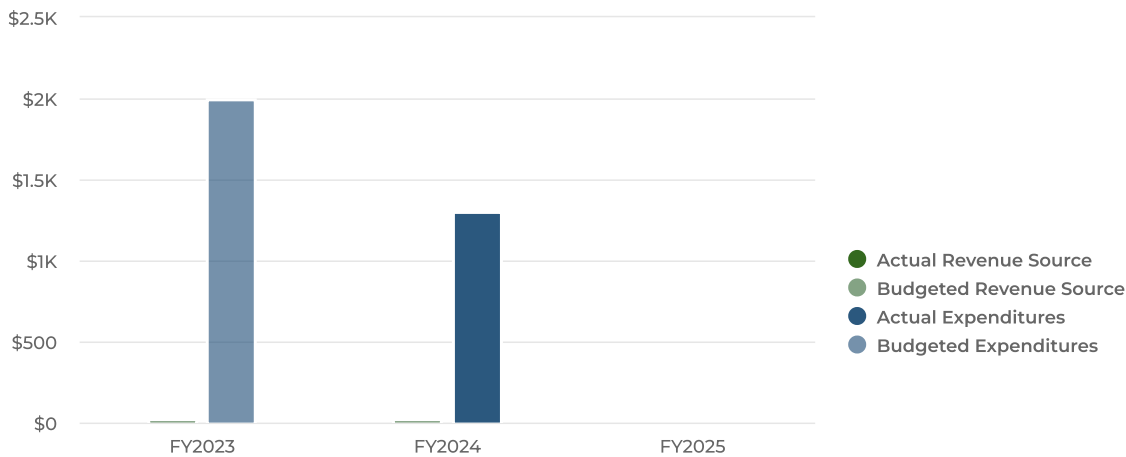


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
EMPLOYER'S SHARE OF IMRF FUND	053-00-00-5128	\$0	\$0	\$1,934	\$1,934	-100%
EMPLOYER'S SHARE OF FICA TAXES	053-00-00-5130	\$1,291	\$1,300	\$2,367	\$2,462	-100%
VOCA FUND--WAGES	053-00-00-5386	\$15,820	\$15,699	\$30,940	\$34,580	-100%
LIFE INSURANCE	053-00-00-6020	\$0	\$0	\$0	\$80	0%
HEALTH INSURANCE	053-00-00-6027	\$0	\$0	\$7,993	\$9,890	-100%
Total Expenditures:		\$17,111	\$16,999	\$43,234	\$48,946	-100%

059 - Victims Impact Fund

Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
VICTIMS IMPACT FUND						
INTEREST EARNED	059-00-00-3027	\$0	\$25	\$25	\$25	-100%
Total VICTIMS IMPACT FUND:		\$0	\$25	\$25	\$25	-100%

Revenues by Source

Budgeted and Historical 2025 Revenues by Source

Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

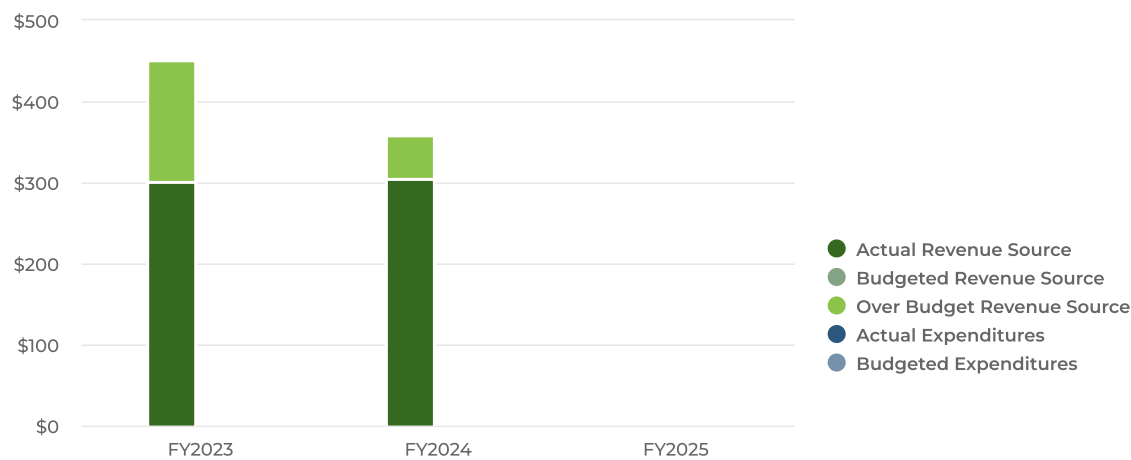


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
SPEAKERS	059-00-00-5014	\$0	\$2,000	\$0	\$500	0%
Total Expenditures:		\$0	\$2,000	\$0	\$500	0%

080 - St Attorney Records Automation

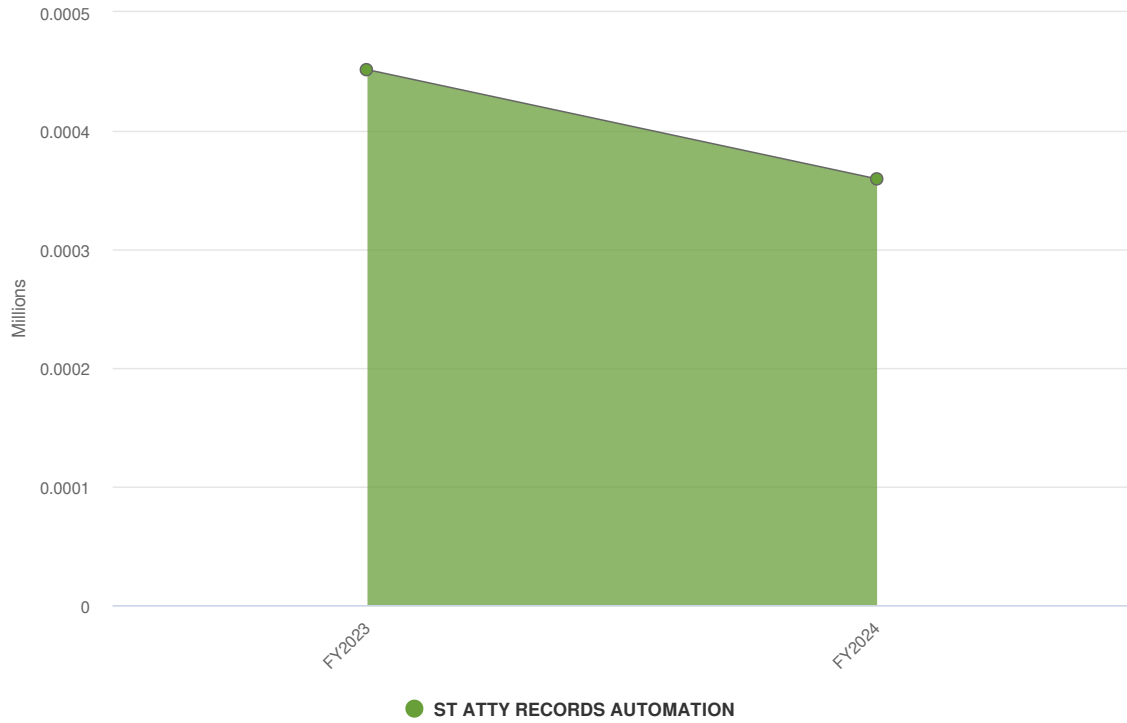
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.



Revenue by Fund

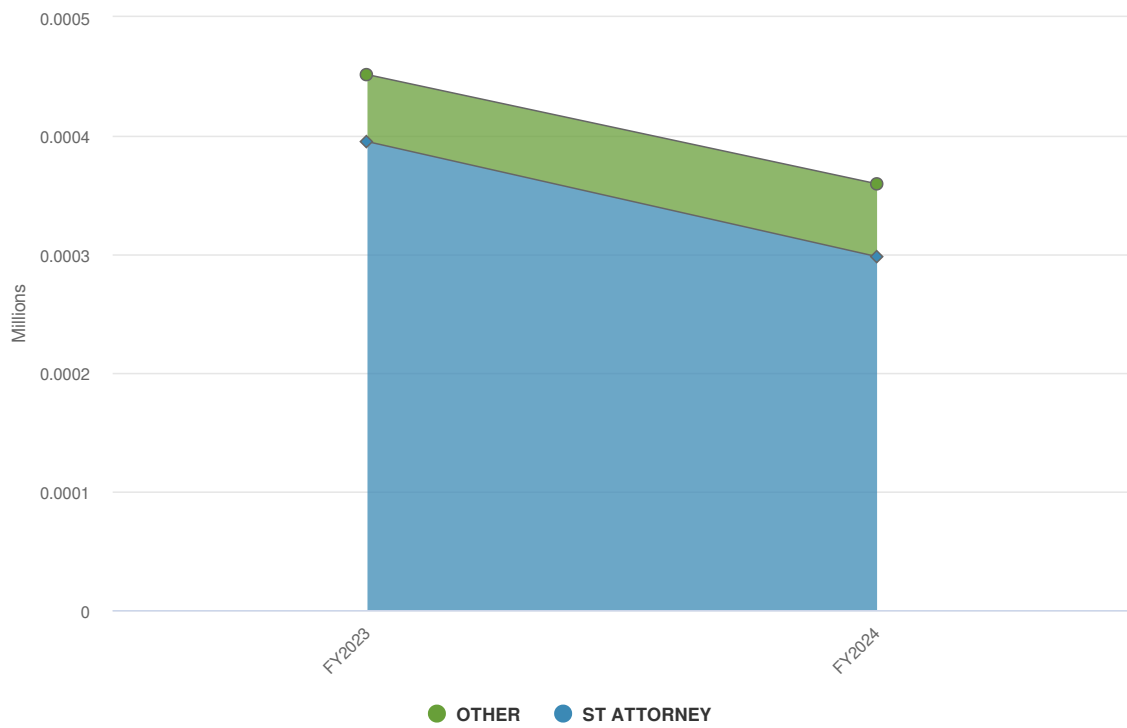
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
ST ATTY RECORDS AUTOMATION						
INTEREST EARNED	080-00-00-3027	\$56	\$1	\$6	\$6	-100%
ST ATTY RECORDS AUTOM REVENUE	080-00-00-3800	\$395	\$300	\$300	\$300	-100%
Total ST ATTY RECORDS AUTOMATION:		\$451	\$301	\$306	\$306	-100%

Revenues by Source

Budgeted and Historical 2025 Revenues by Source



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund

Expenditures by Function

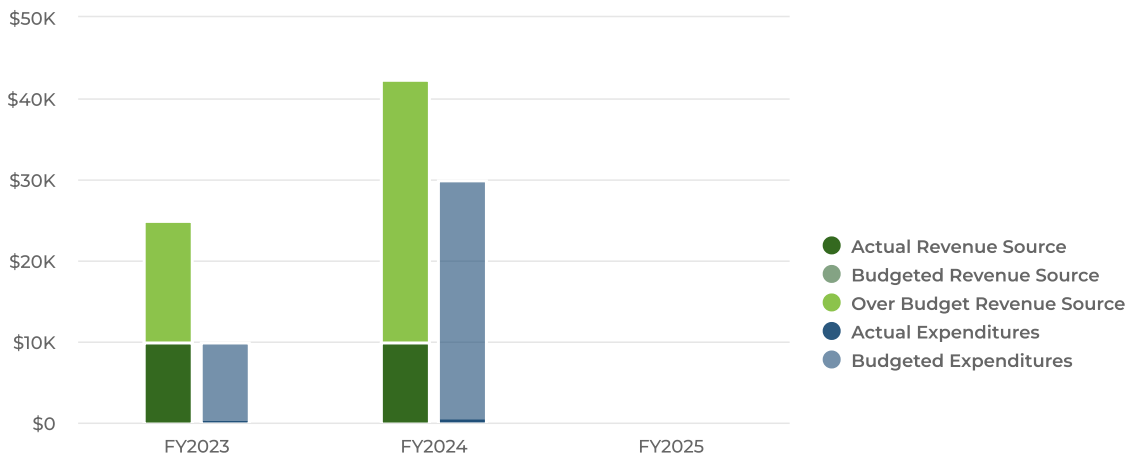
Budgeted and Historical Expenditures by Function

Name	Account ID	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
No Data To Display		

086 - Opioid Settlement Fund

Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$30K to \$0 in FY2025.



Revenue by Fund

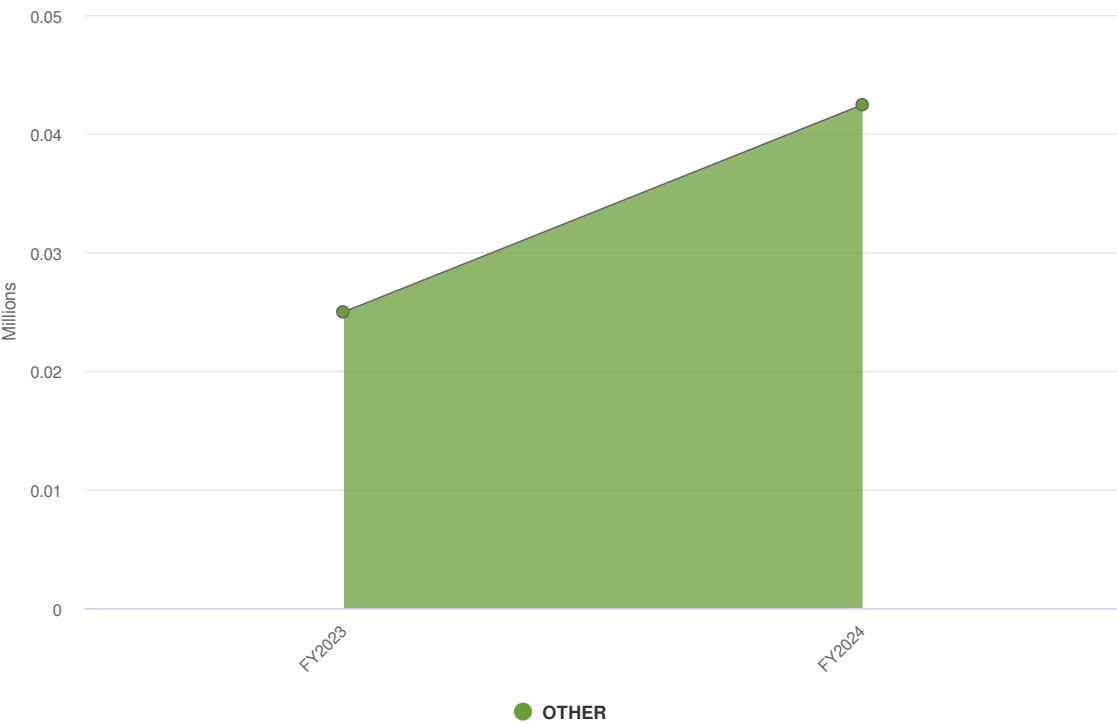
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
OPIOID SETTLEMENT						
MONEY RECEIVED	086-00-00-3269	\$24,977	\$10,000	\$10,000	\$0	-100%
Total OPIOID SETTLEMENT:		\$24,977	\$10,000	\$10,000	\$0	-100%

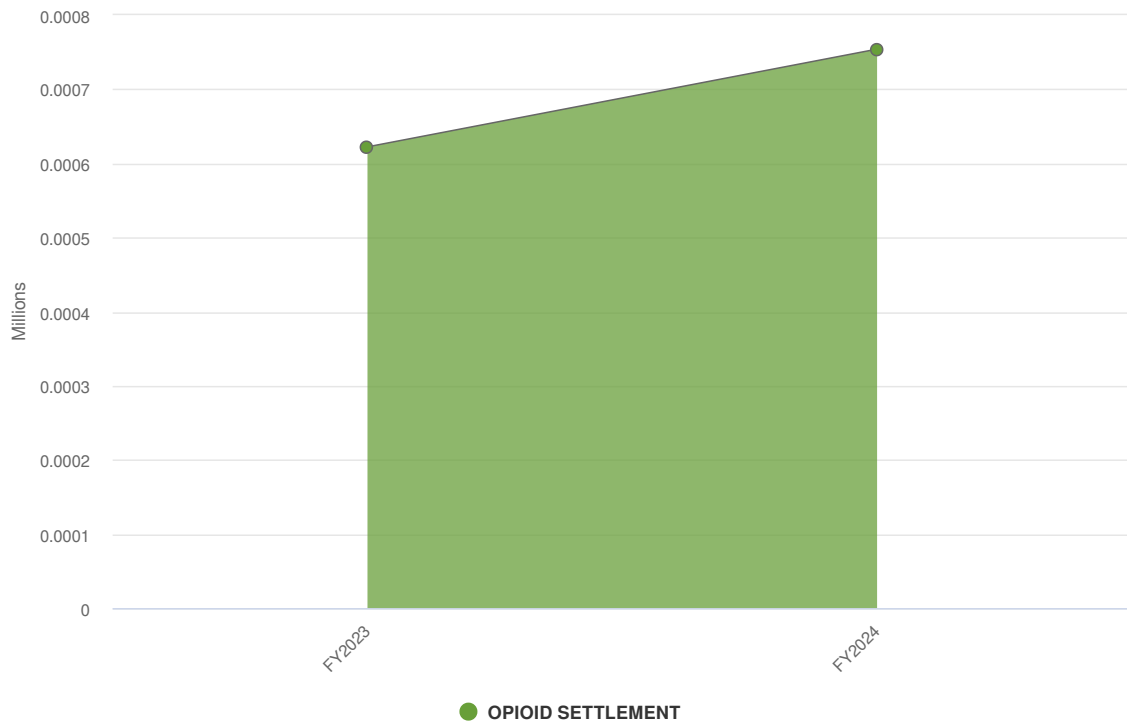
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



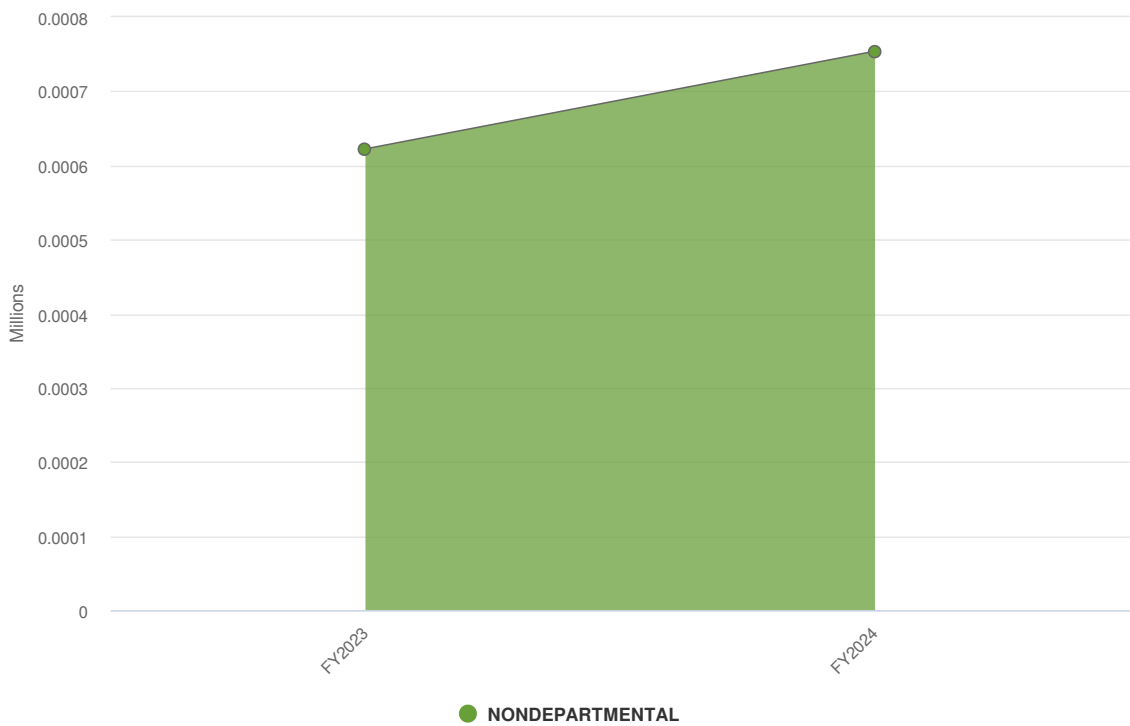
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
EXPENSES	086-00-00-5194	\$622	\$10,000	\$30,000	\$30,000	-100%
Total Expenditures:		\$622	\$10,000	\$30,000	\$30,000	-100%

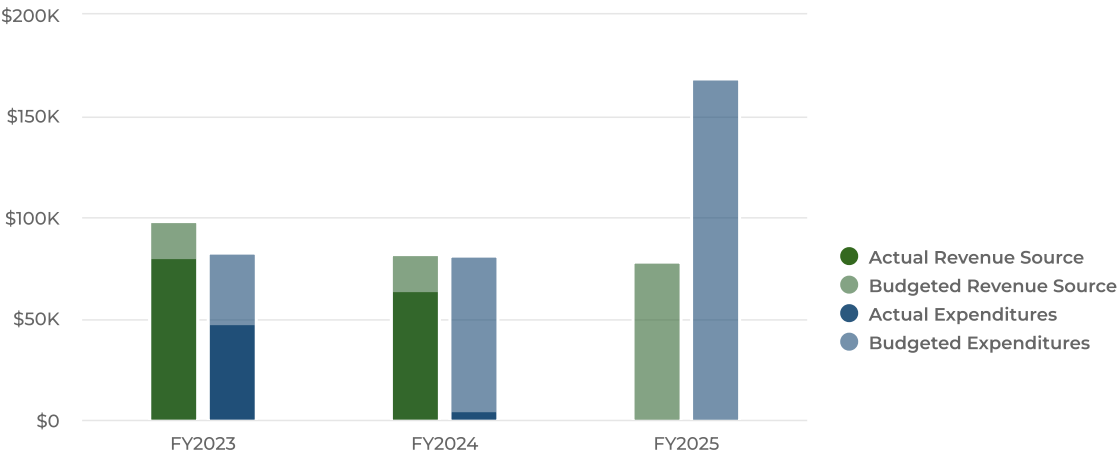
GIS / Supervisor Of Assessments

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.

Summary

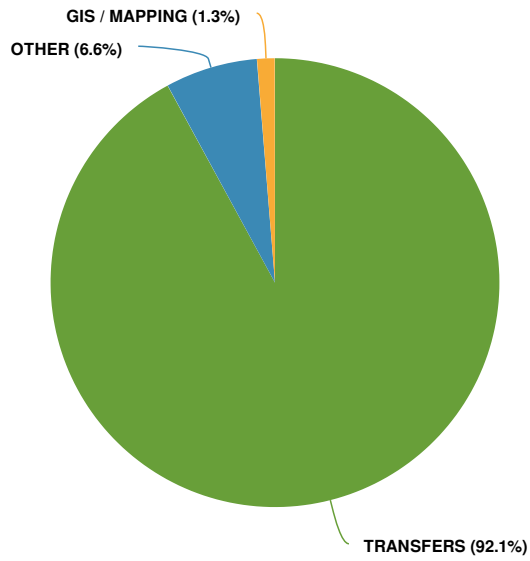
The County of Carroll is projecting \$78.2K of revenue in FY2025, which represents a 4.9% decrease over the prior year. Budgeted expenditures are projected to increase by 106.2% or \$86.9K to \$168.72K in FY2025.

The fund on the GIS / Supervisor of Assessment page is the following. To view this fund in more detail, drop the arrow down and click on the fund.
044- Geographic Info System

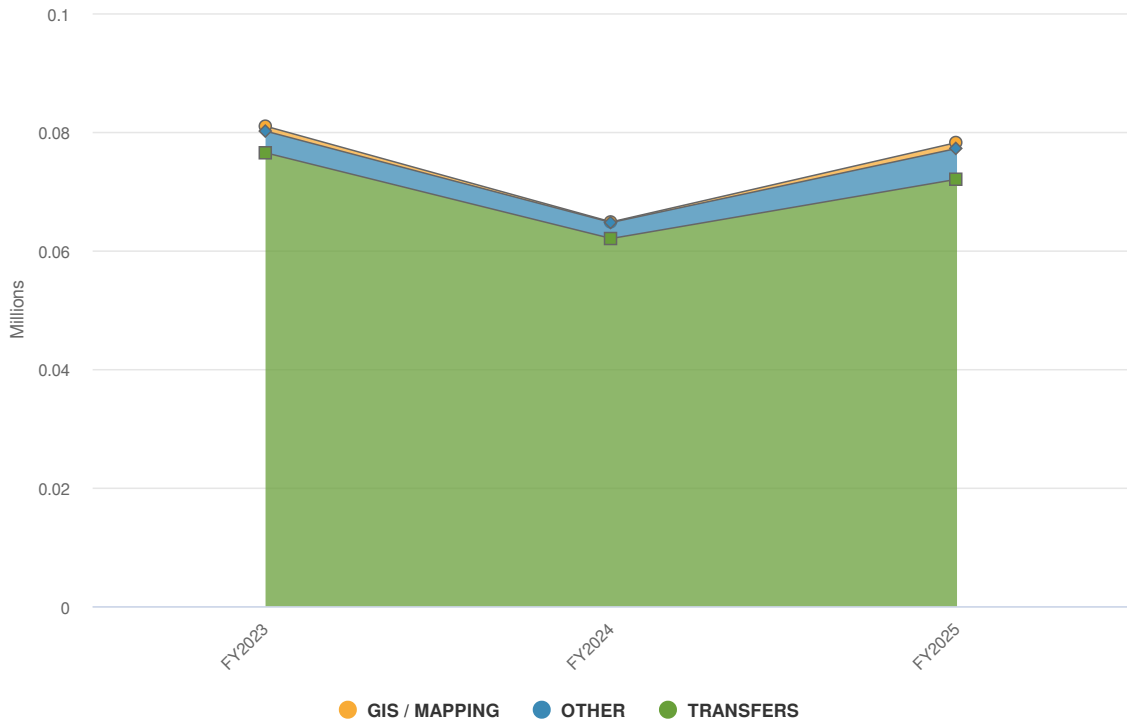


Revenues by Source

Projected 2025 Revenues by Source

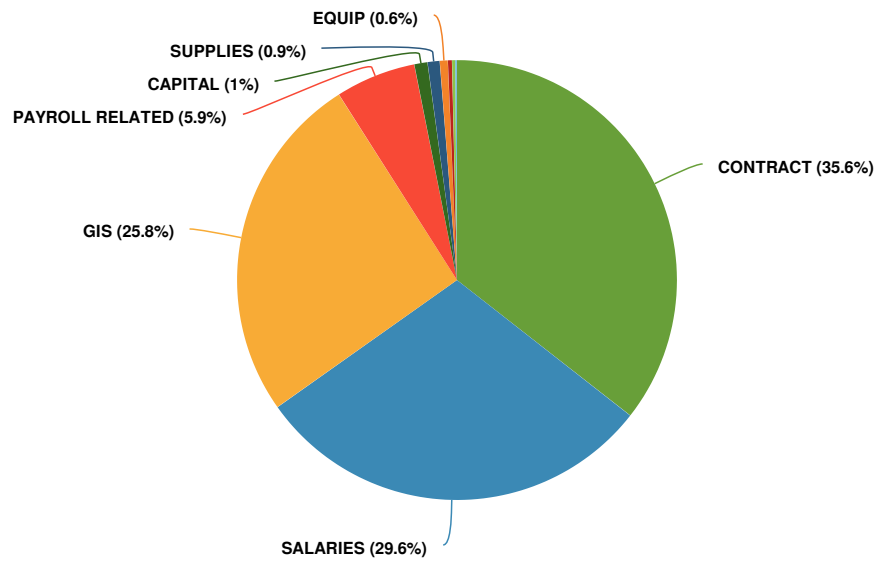


Budgeted and Historical 2025 Revenues by Source

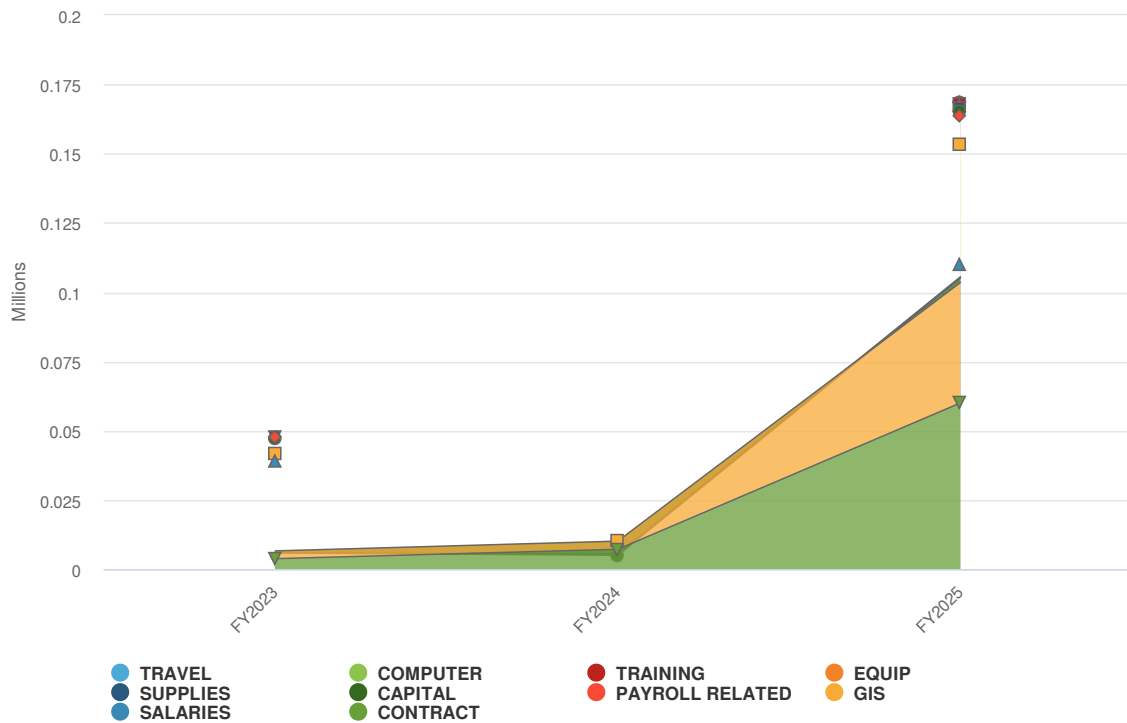


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



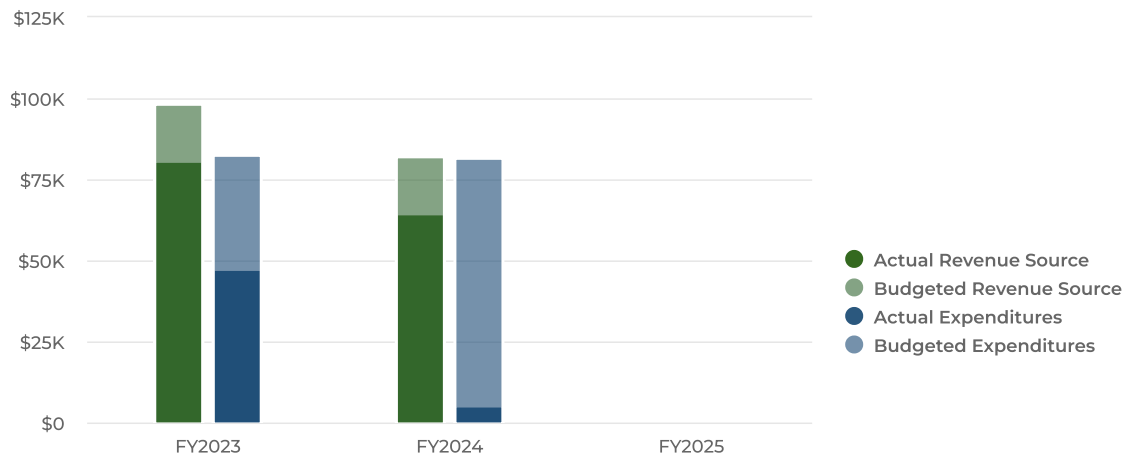
Budgeted and Historical Expenditures by Expense Type



044 - Geographic Info System

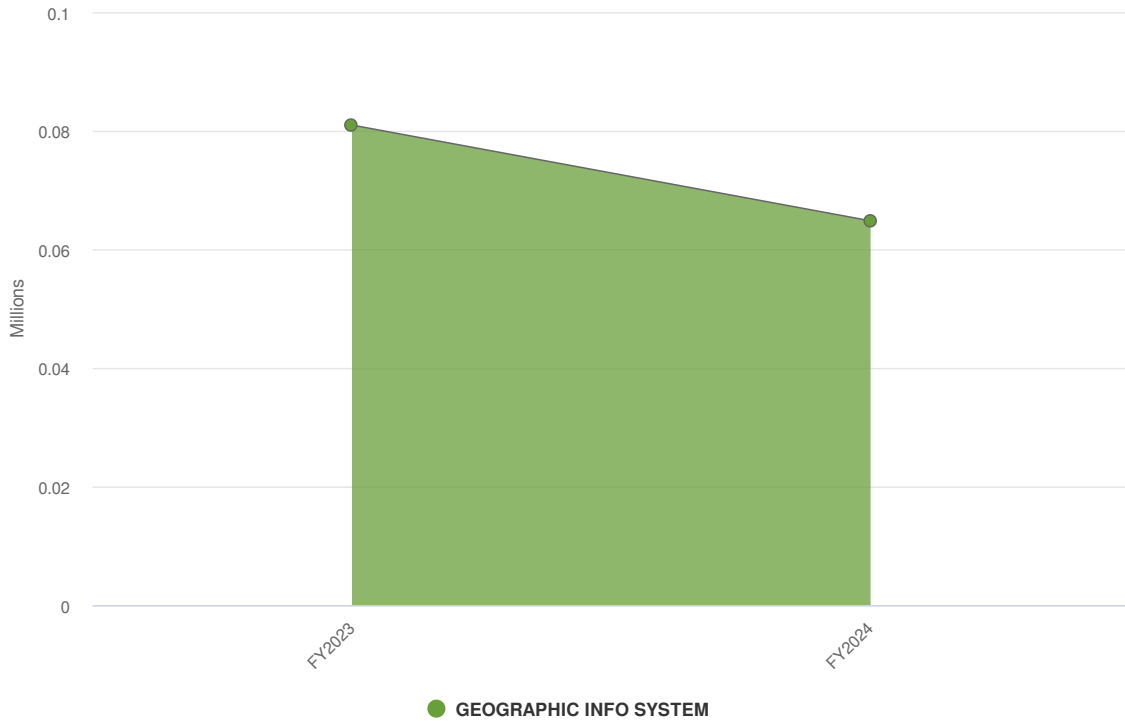
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$81.82K to \$0 in FY2025.



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
GEOGRAPHIC INFO SYSTEM						
SALE OF PLAT BOOKS	044-00-00-3019	\$120	\$2,500	\$500	\$0	-100%
INTEREST EARNED	044-00-00-3027	\$1,140	\$200	\$200	\$200	-100%
SALE OF GIS MAPS	044-00-00-3125	\$715	\$2,000	\$2,000	\$1,000	-100%
TRAN FRM 52-5408 GIS RESOL	044-00-00-3139	\$60,000	\$60,000	\$62,000	\$62,000	-100%
TRAN FROM 34-5219	044-00-00-3300	\$2,459	\$2,459	\$0	\$0	0%
WEB INC	044-00-00-3317	\$2,520	\$7,500	\$7,500	\$5,000	-100%
TRAN FRM 1137-8520 REIM TO GIS	044-00-00-3329	\$14,000	\$14,000	\$0	\$0	0%
TRANSFER FROM FUND 41	044-00-00-3332	\$0	\$10,000	\$10,000	\$10,000	-100%
Total GEOGRAPHIC INFO SYSTEM:		\$80,954	\$98,659	\$82,200	\$78,200	-100%

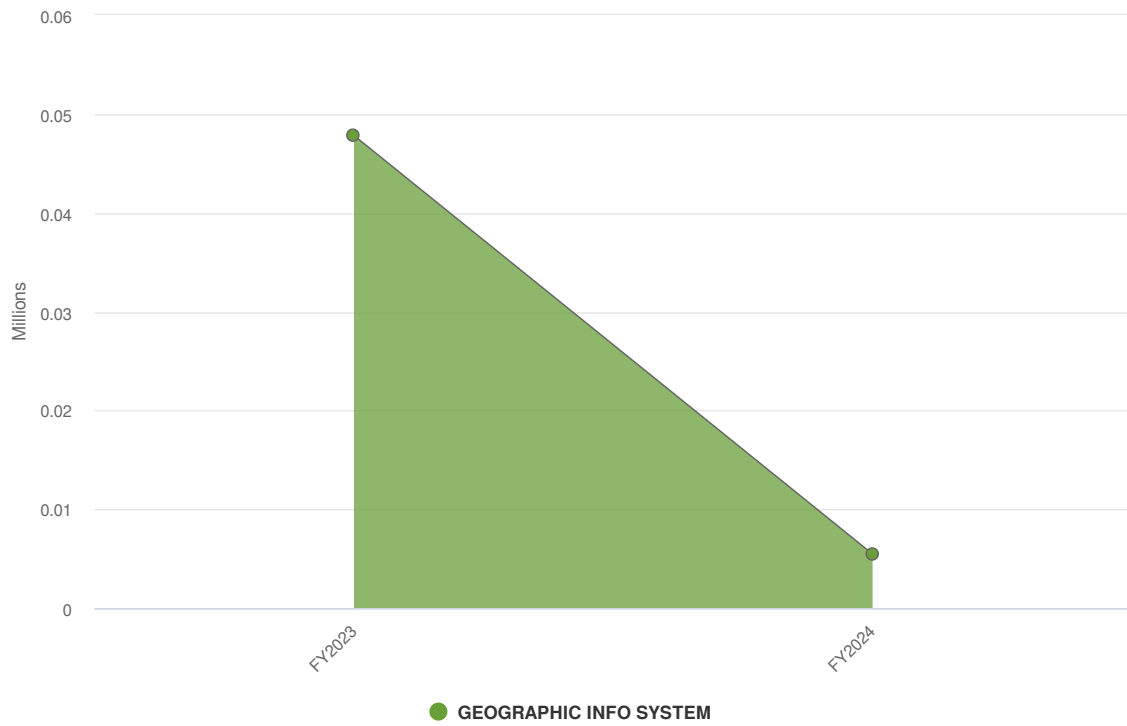
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



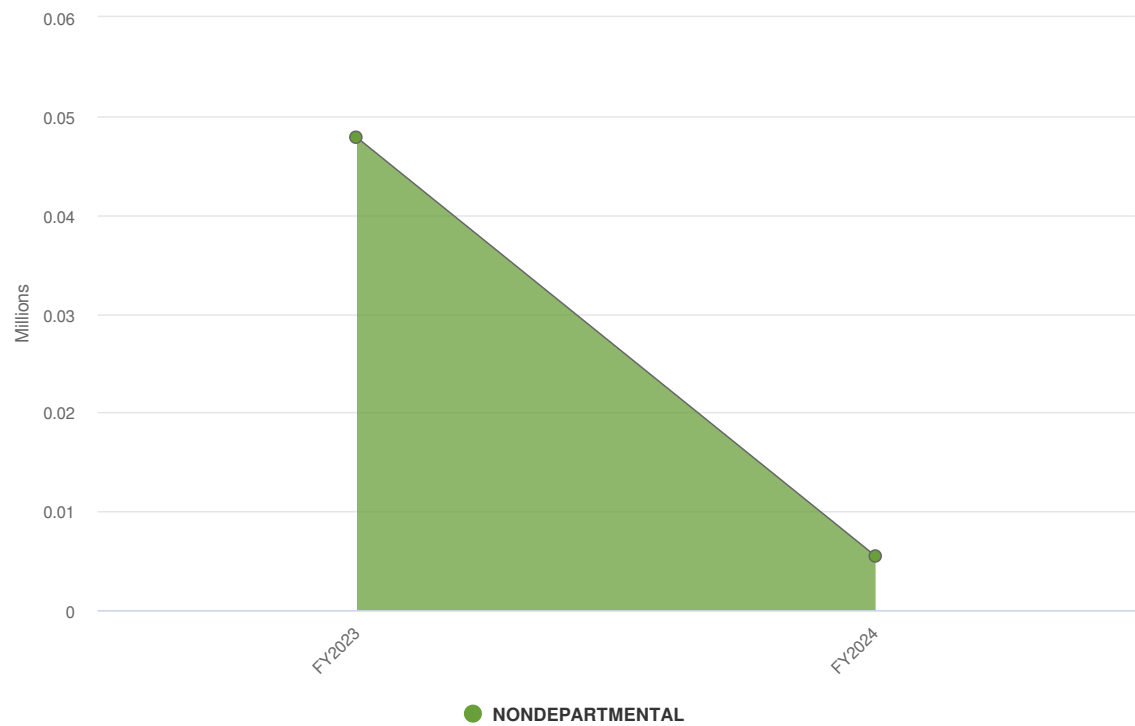
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
TRAVEL	044-00-00-5012	\$0	\$200	\$200	\$200	-100%
EDUCATION	044-00-00-5014	\$0	\$500	\$500	\$500	-100%
CAPITAL PUR-ASSESSOR/GIS WEB	044-00-00-5028	-\$716	\$1,650	\$1,650	\$1,650	-100%
GIS SERVICES	044-00-00-5148	\$0	\$0	\$3,000	\$3,000	-100%
CONTRACTUAL SERVICES	044-00-00-5191	\$3,753	\$3,000	\$60,000	\$60,000	-100%
IT MANAGE SERVICES	044-00-00-5253	\$0	\$400	\$400	\$400	-100%
EQUIPMENT	044-00-00-5317	\$0	\$1,000	\$1,000	\$1,000	-100%
SUPPLIES	044-00-00-5323	\$773	\$1,500	\$1,500	\$1,500	-100%
LIFE INSURANCE	044-00-00-6020	\$60	\$80	\$80	\$80	-100%
HEALTH/LIFE INSURANCE	044-00-00-6027	\$5,754	\$7,717	\$7,993	\$9,890	-100%
GIS TECHNICIAN SALARY	044-00-00-9206	\$35,390	\$61,486	\$0	\$50,000	0%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
GIS LEASES & MAINTENANCE	044-00-00-9207	\$2,803	\$5,500	\$5,500	\$5,500	-100%
GIS FLYOVER	044-00-00-9213	\$0	\$0	\$0	\$35,000	0%
Total Expenditures:		\$47,817	\$83,033	\$81,823	\$168,720	-100%

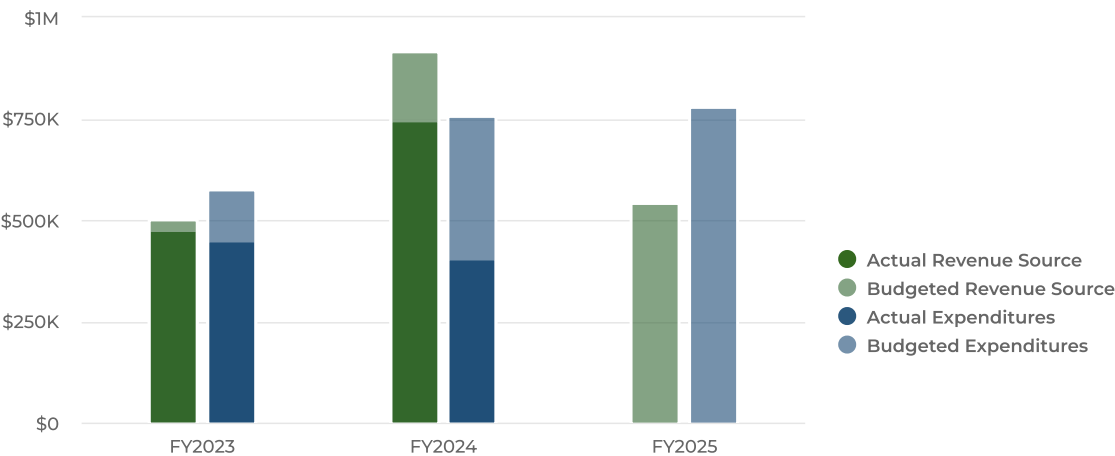
Health Department

Summary

The County of Carroll is projecting \$543.48K of revenue in FY2025, which represents a 40.8% decrease over the prior year. Budgeted expenditures are projected to increase by 2.9% or \$22.29K to \$782.5K in FY2025.

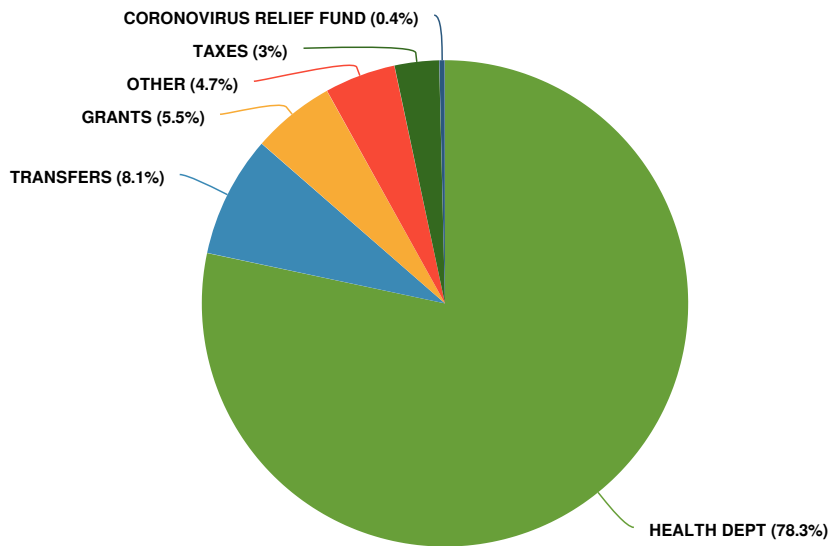
The fund on the Health Department page is the following. To view this fund in more detail, drop the arrow down and click on the fund.

054- County Health Fund

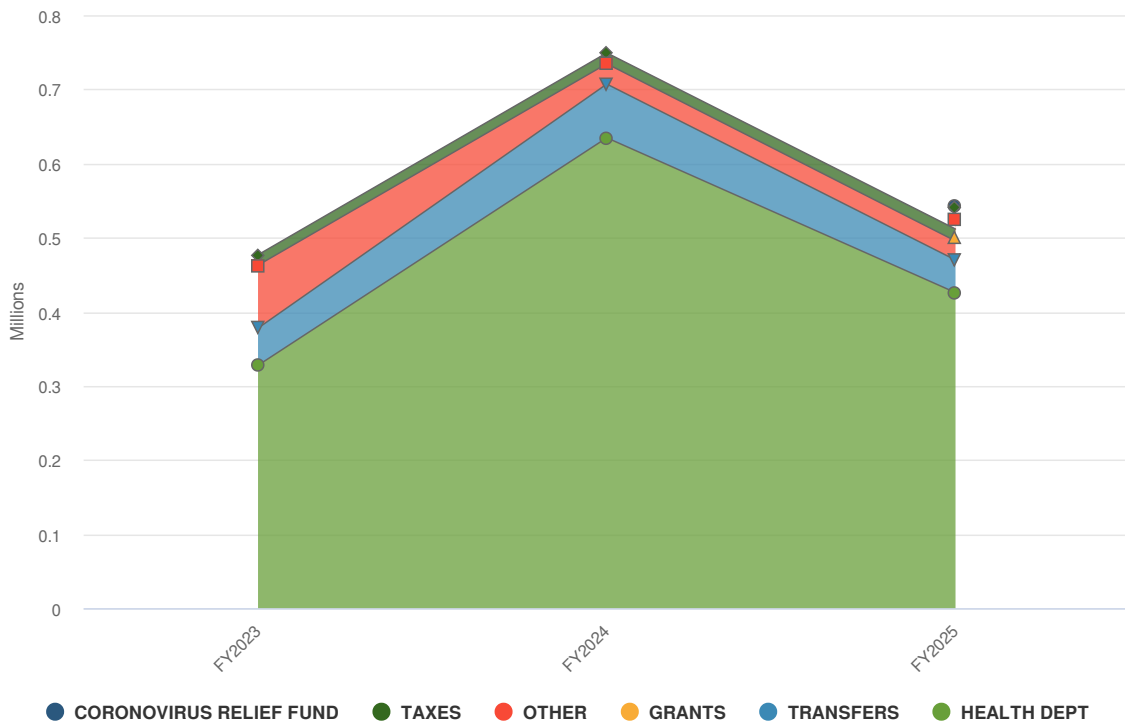


Revenues by Source

Projected 2025 Revenues by Source

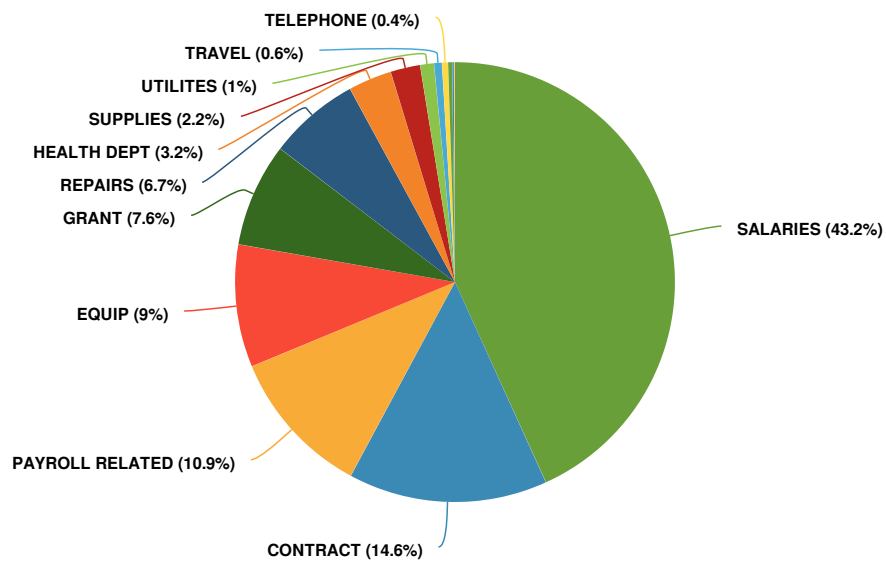


Budgeted and Historical 2025 Revenues by Source

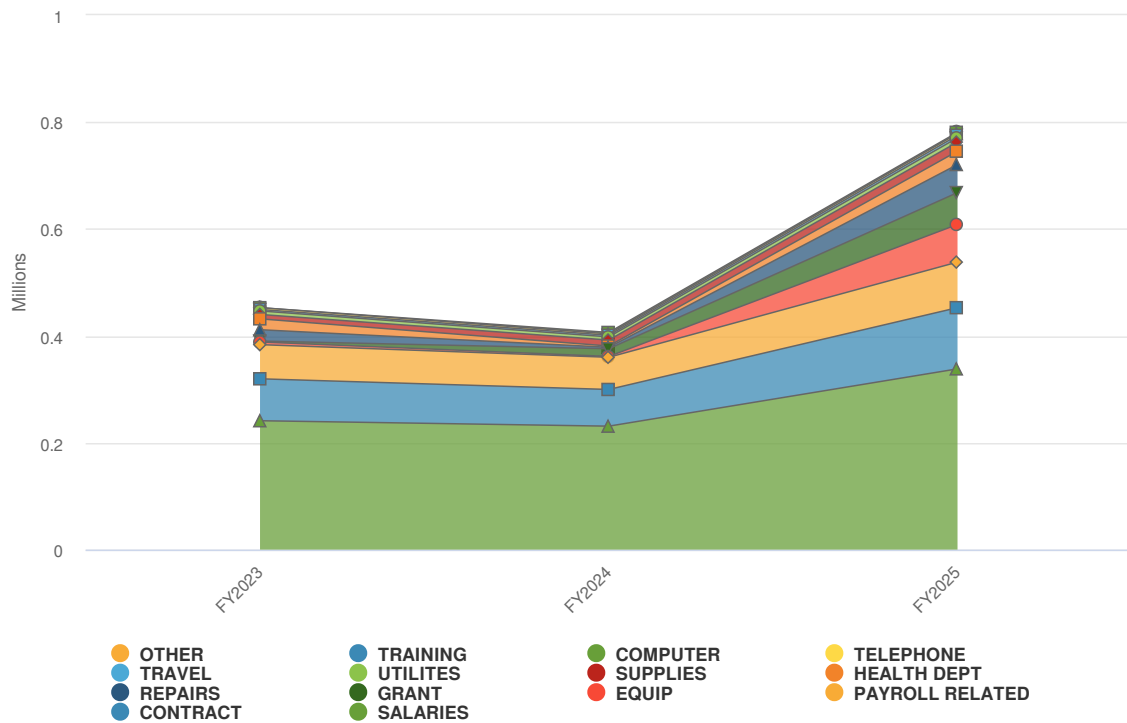


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



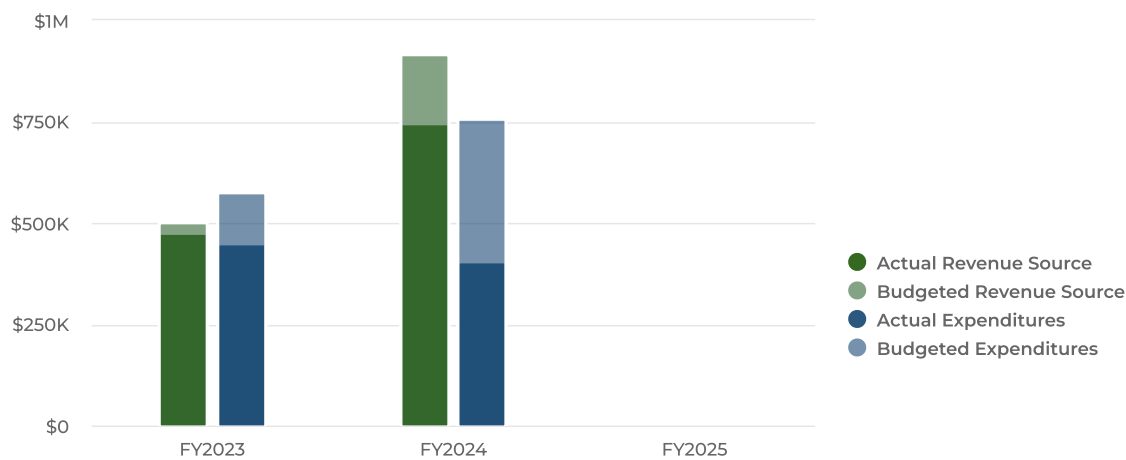
Budgeted and Historical Expenditures by Expense Type



054 - County Health Fund

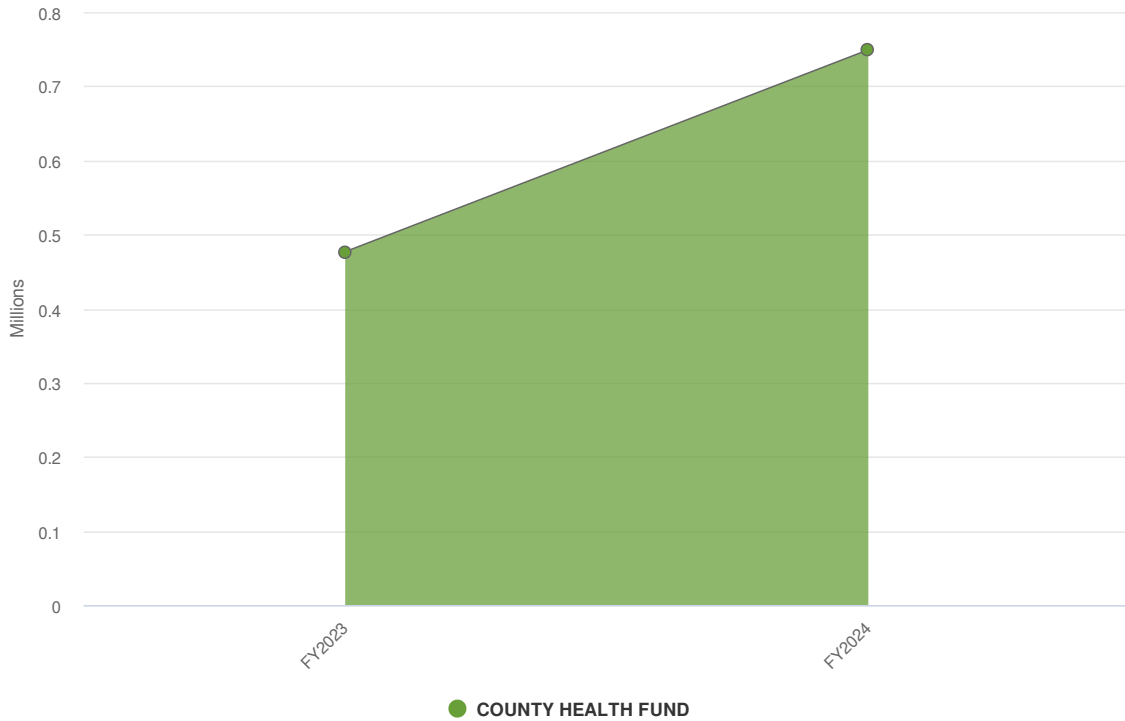
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$760.21K to \$0 in FY2025.



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund

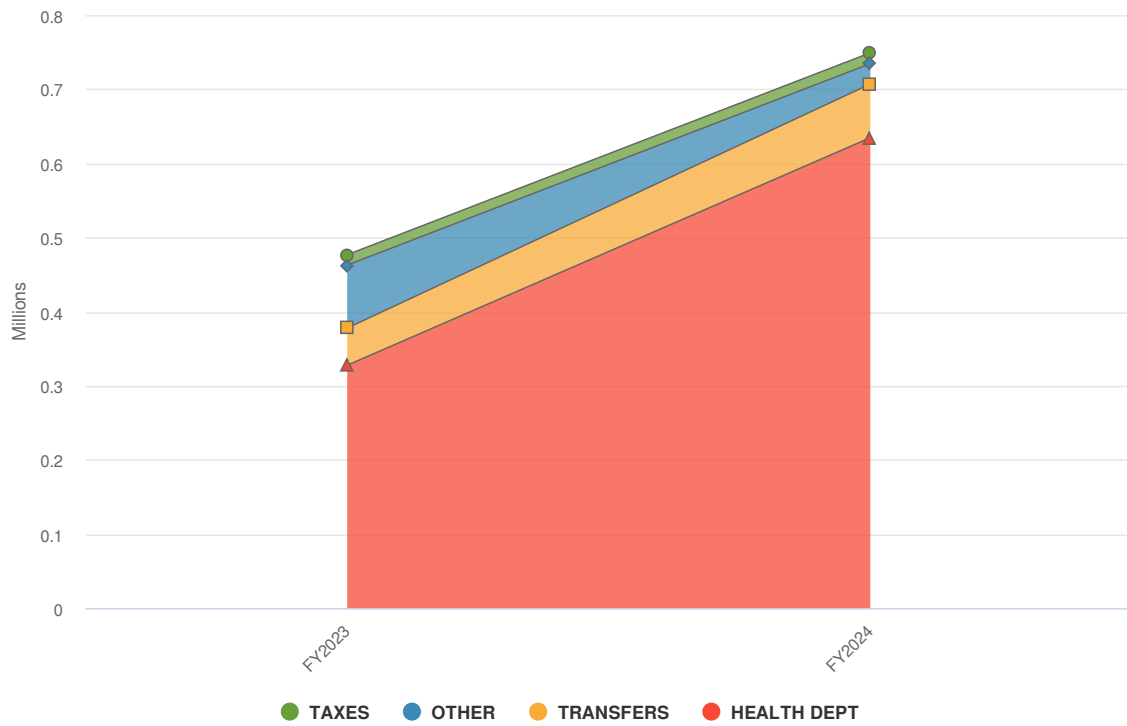


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
COUNTY HEALTH FUND						
REAL ESTATE TAX COLLECTION	054-00-00-3001	\$14,024	\$14,000	\$15,000	\$16,000	-100%
MOBILE HOME TAX COLLECTION	054-00-00-3002	\$5	\$100	\$100	\$100	-100%
INTEREST EARNED	054-00-00-3027	\$21,421	\$1,500	\$15,000	\$19,000	-100%
OTHER INCOME	054-00-00-3099	\$61,687	\$101,500	\$62,500	\$5,000	-100%
PHEP GRANT	054-00-00-3127	\$42,885	\$36,392	\$36,392	\$36,392	-100%
LOCAL HEALTH PROJECT GRANT	054-00-00-3129	\$65,476	\$65,476	\$100,000	\$70,000	-100%
FCM CONTRACT	054-00-00-3134	\$36,885	\$42,230	\$40,000	\$39,220	-100%
EH FEES	054-00-00-3142	\$53,583	\$54,000	\$54,000	\$54,000	-100%
WIC GRANT	054-00-00-3189	\$47,791	\$46,870	\$44,965	\$46,560	-100%
TRAN FRM 19-5399 SOC SEC	054-00-00-3211	\$18,391	\$18,391	\$26,798	\$25,615	-100%
TRAN FRM 20-5399 IMRF FUND	054-00-00-3212	\$29,580	\$29,580	\$43,295	\$18,382	-100%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
TOBACCO GRANT	054-00-00-3226	\$22,711	\$22,364	\$22,364	\$22,364	-100%
OTHER FEES	054-00-00-3227	\$44,892	\$43,000	\$43,000	\$43,000	-100%
VECTOR GRANT	054-00-00-3232	\$7,063	\$14,228	\$15,000	\$15,662	-100%
CHILDHOOD LEAD POISONING GRANT	054-00-00-3255	\$6,321	\$12,000	\$12,000	\$20,500	-100%
TRAN FROM 34-5220	054-00-00-3300	\$2,204	\$2,204	\$2,393	\$0	-100%
RENTAL INCOME	054-00-00-3327	\$1,802	\$1,500	\$1,500	\$1,680	-100%
GRANT MONEY RECEIVED	054-00-00-3328	\$0	\$0	\$30,000	\$30,000	-100%
TICK SURVEILLANCE	054-00-00-3335	\$0	\$0	\$4,125	\$8,000	-100%
SIPA GRANT	054-00-00-3339	\$0	\$0	\$350,000	\$0	-100%
RESPIRATORY GRANT	054-00-00-3410	\$0	\$0	\$0	\$70,000	0%
OPIOID	054-00-00-3411	\$0	\$0	\$0	\$2,000	0%
Total COUNTY HEALTH FUND:		\$476,720	\$505,335	\$918,432	\$543,475	-100%

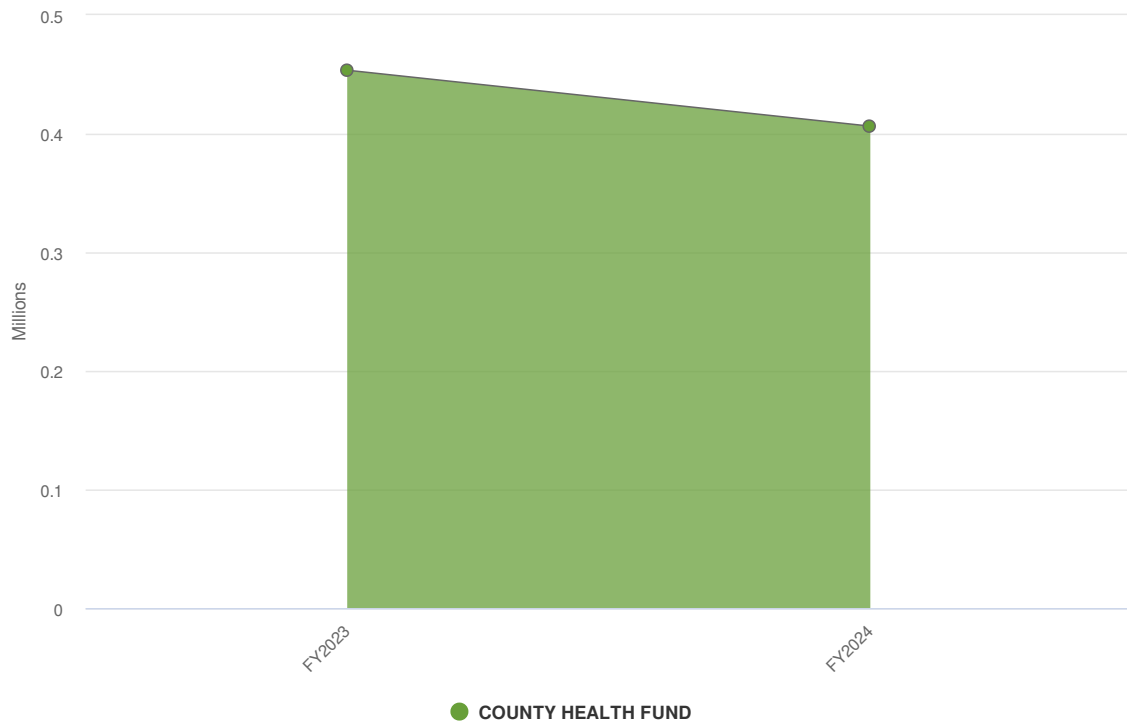
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



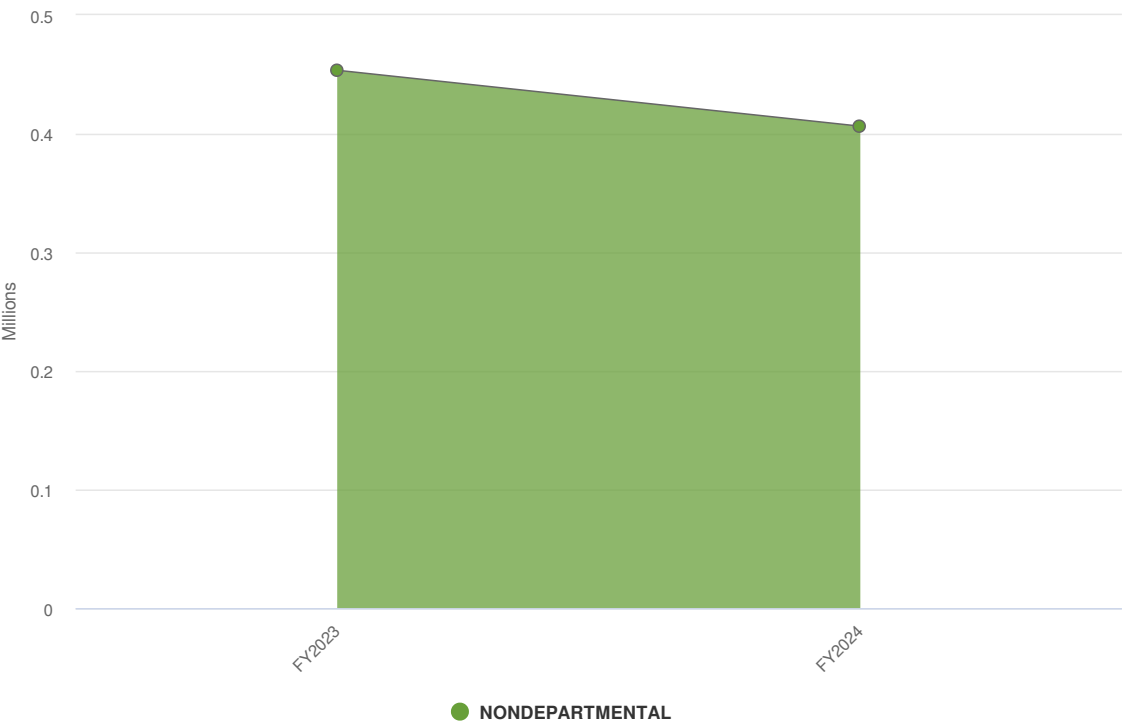
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function



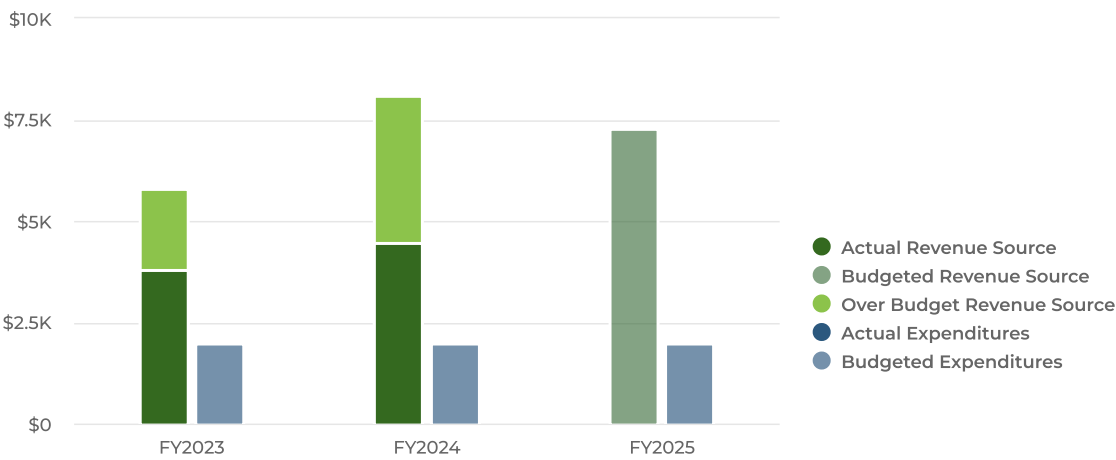
Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
REPAIRS & MAINTENANCE	054-00-00-5003	\$22,125	\$17,000	\$6,500	\$50,000	-100%
UTILITIES--ELECTRICITY & WATER	054-00-00-5004	\$6,598	\$5,500	\$7,000	\$8,000	-100%
TRAVEL	054-00-00-5012	\$2,685	\$2,250	\$2,500	\$4,500	-100%
OTHER SALARIES	054-00-00-5075	\$238,293	\$237,022	\$346,915	\$334,834	-100%
TELEPHONE	054-00-00-5085	\$3,375	\$6,200	\$4,000	\$3,500	-100%
TRAINING	054-00-00-5095	\$200	\$1,250	\$1,000	\$1,000	-100%
EMPLOYER'S SHARE OF IMRF FUND	054-00-00-5128	\$11,728	\$29,580	\$43,295	\$18,382	-100%
EMPLOYER'S SHARE OF FICA TAXES	054-00-00-5130	\$18,079	\$18,391	\$26,798	\$25,615	-100%
GRANT MONEY EXPENSES	054-00-00-5149	\$0	\$0	\$30,000	\$30,000	-100%
IT MANAGE SERVICES	054-00-00-5253	\$0	\$2,134	\$2,300	\$2,300	-100%
REPAIRS	054-00-00-5322	\$2,065	\$2,500	\$2,500	\$2,500	-100%

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
PRINTING, SUPPLIES & POSTAGE	054-00-00-5323	\$8,247	\$17,000	\$17,000	\$17,000	-100%
EQUIPMENT	054-00-00-5335	\$4,995	\$70,500	\$70,500	\$70,500	-100%
CONTRACTUAL	054-00-00-5344	\$55,971	\$72,066	\$97,000	\$90,000	-100%
MANAGEMENT CONTRACT	054-00-00-5382	\$22,478	\$24,521	\$24,521	\$24,521	-100%
COLON SCREENING GRANT	054-00-00-5388	\$164	\$5,000	\$3,000	\$3,000	-100%
LPN GRANT	054-00-00-5391	\$3,511	\$0	\$0	\$0	0%
MEDICAL SUPPLIES & COMMODITIES	054-00-00-5396	\$16,687	\$32,100	\$22,000	\$22,000	-100%
STATE IMMUNIZATION	054-00-00-5397	-\$2,991	\$0	\$0	\$0	0%
PART-TIME JANITOR	054-00-00-5437	\$2,860	\$3,380	\$3,380	\$3,380	-100%
RENT	054-00-00-5458	\$600	\$600	\$600	\$600	-100%
LIFE INSURANCE	054-00-00-6020	\$319	\$319	\$319	\$320	-100%
HEALTH INS ADMINISTRATIVE FEES	054-00-00-6025	\$384	\$0	\$0	\$384	0%
HEALTH INS SELF INS COSTS	054-00-00-6026	\$2,708	\$1,000	\$1,000	\$1,000	-100%
HEALTH/LIFE INSURANCE	054-00-00-6027	\$30,715	\$30,867	\$39,965	\$39,560	-100%
SIPA SALARIES	054-00-00-6255	\$0	\$0	\$0	\$12,000	0%
SIPA ENHANCED INSURANCE	054-00-00-6256	\$1,548	\$0	\$8,113	\$5,400	-100%
SIPA DENTAL	054-00-00-6257	\$182	\$0	\$0	\$2,700	0%
SIPA VISION	054-00-00-6258	\$0	\$0	\$0	\$1,500	0%
SIPA RETURN INTEREST	054-00-00-6259	\$0	\$0	\$0	\$8,000	0%
Total Expenditures:		\$453,526	\$579,180	\$760,206	\$782,496	-100%

Summary

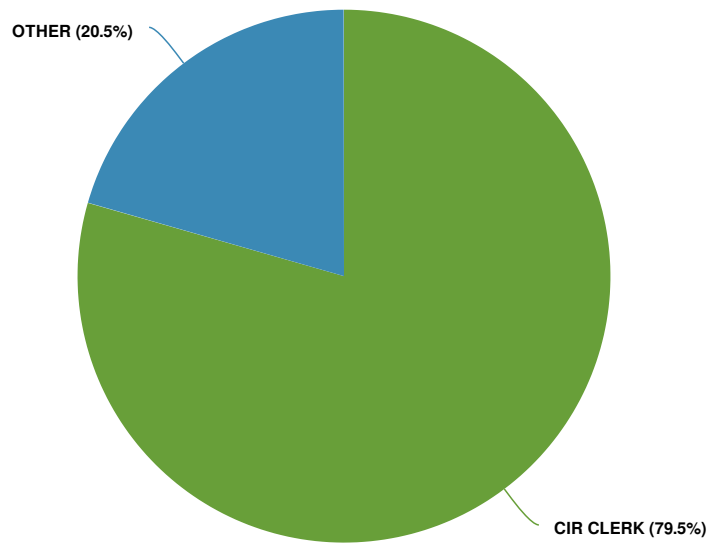
The County of Carroll is projecting \$7.3K of revenue in FY2025, which represents a 62.2% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$2K in FY2025.

The fund on the Coroner page is the following. To view this fund in more detail, drop the arrow down and click on the fund.
072- Coroner's Fees

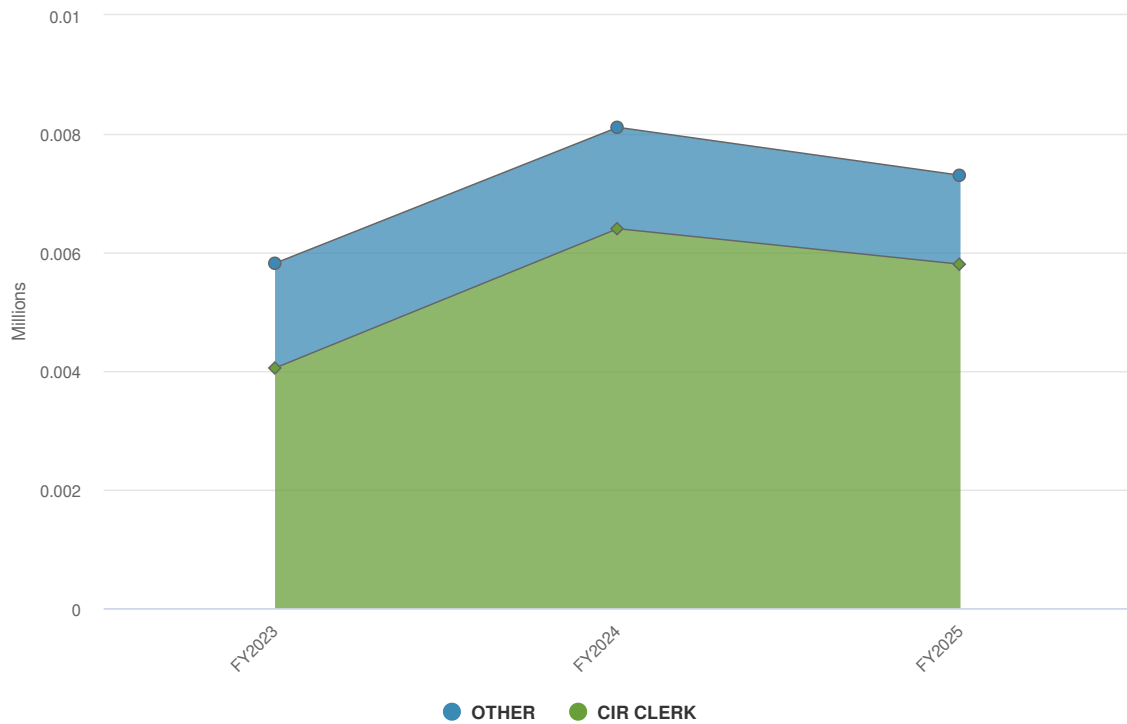


Revenues by Source

Projected 2025 Revenues by Source

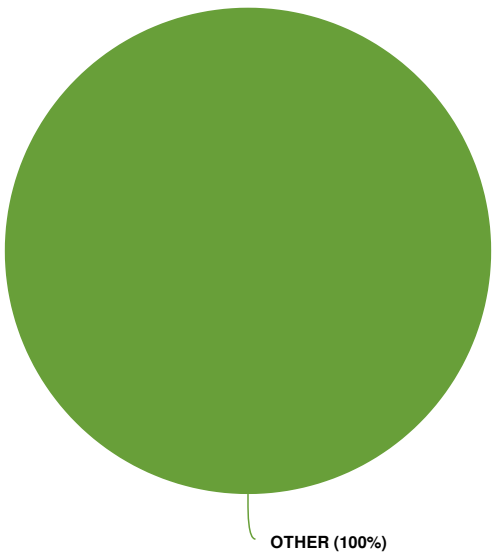


Budgeted and Historical 2025 Revenues by Source



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



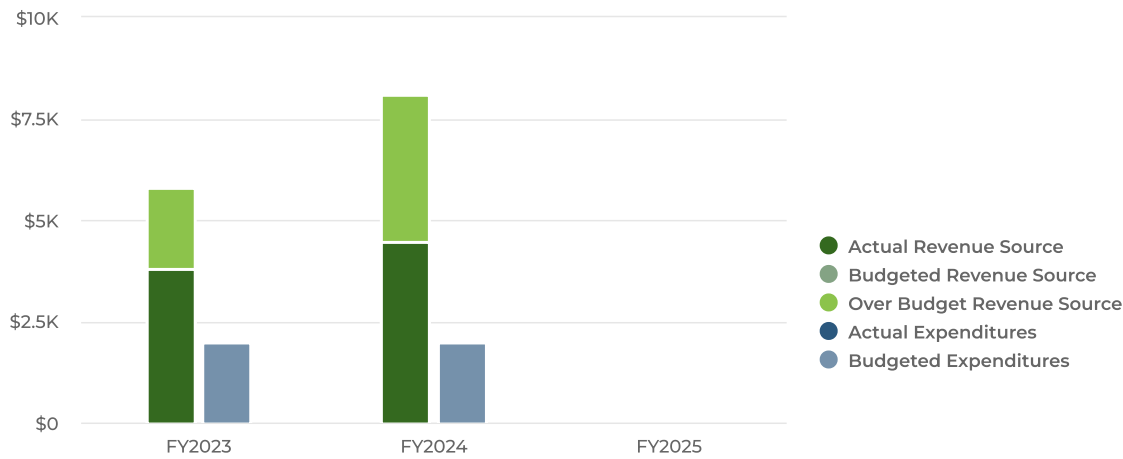
Budgeted and Historical Expenditures by Expense Type



072 - Coroner's Fees

Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$2K to \$0 in FY2025.



Revenue by Fund

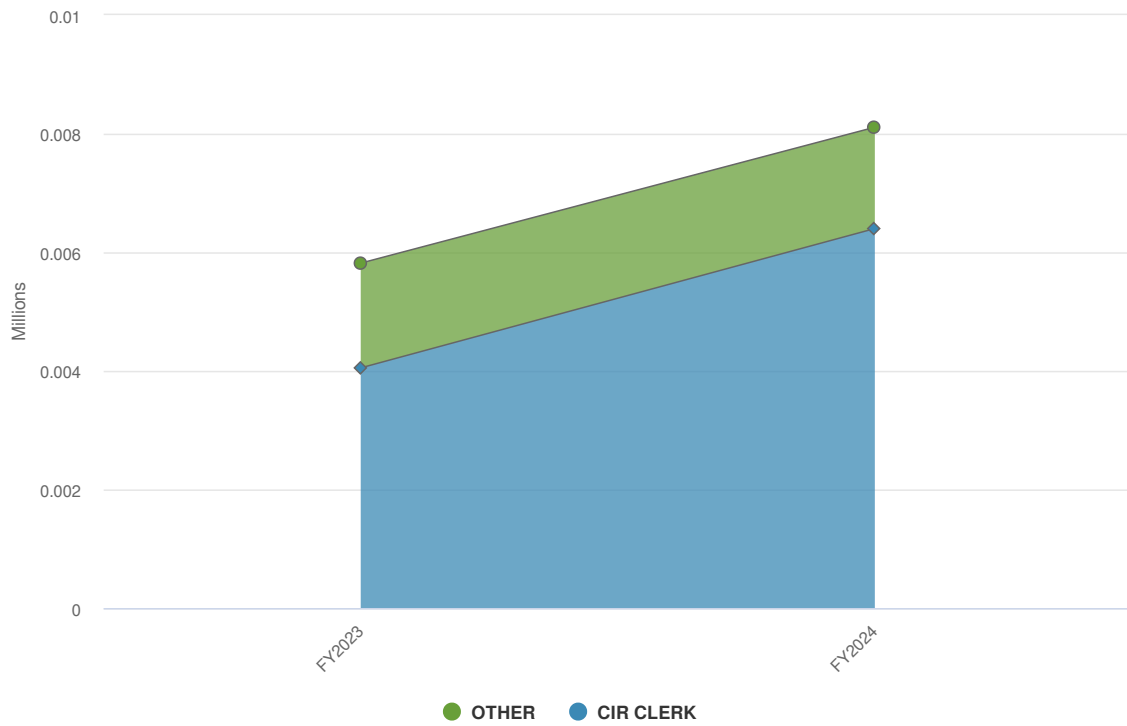
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
CORONERS FEES						
INTEREST EARNED	072-00-00-3027	\$1,767	\$100	\$800	\$1,500	-100%
CORONERS FEES	072-00-00-3140	\$4,050	\$3,700	\$3,700	\$5,800	-100%
Total CORONERS FEES:		\$5,817	\$3,800	\$4,500	\$7,300	-100%

Revenues by Source

Budgeted and Historical 2025 Revenues by Source



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund

Expenditures by Function

Budgeted and Historical Expenditures by Function

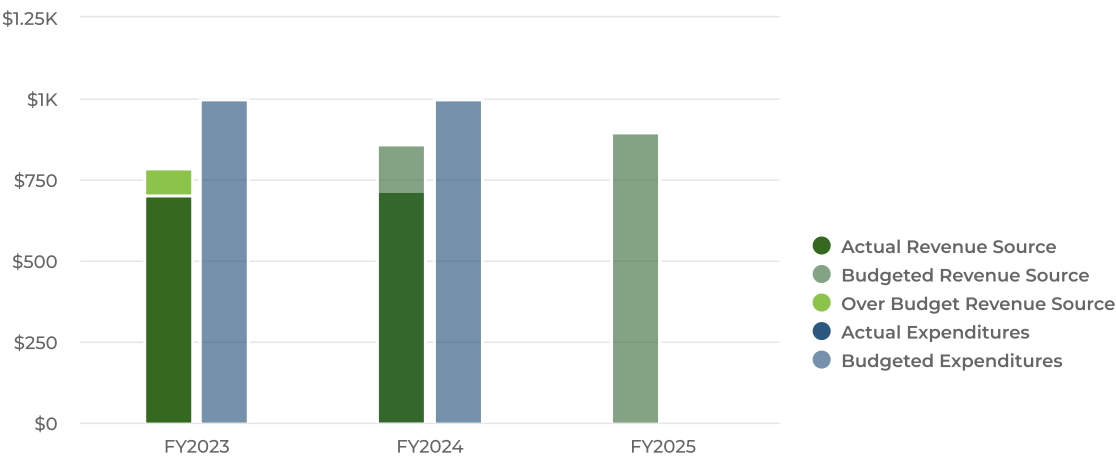
Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
DISBURSEMENTS	072-00-00-5510	\$0	\$2,000	\$2,000	\$2,000	-100%
Total Expenditures:		\$0	\$2,000	\$2,000	\$2,000	-100%

Summary

The County of Carroll is projecting \$900 of revenue in FY2025, which represents a 4.7% increase over the prior year. Budgeted expenditures are projected to decrease by 100% or \$1K to \$0 in FY2025.

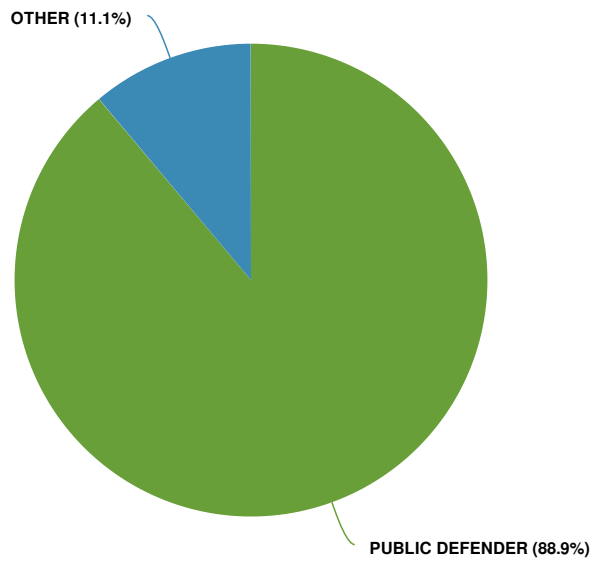
The fund on the Public Defender page is the following. To view this fund in more detail, drop the arrow down and click on the fund.

081- Public Defender Records Automation

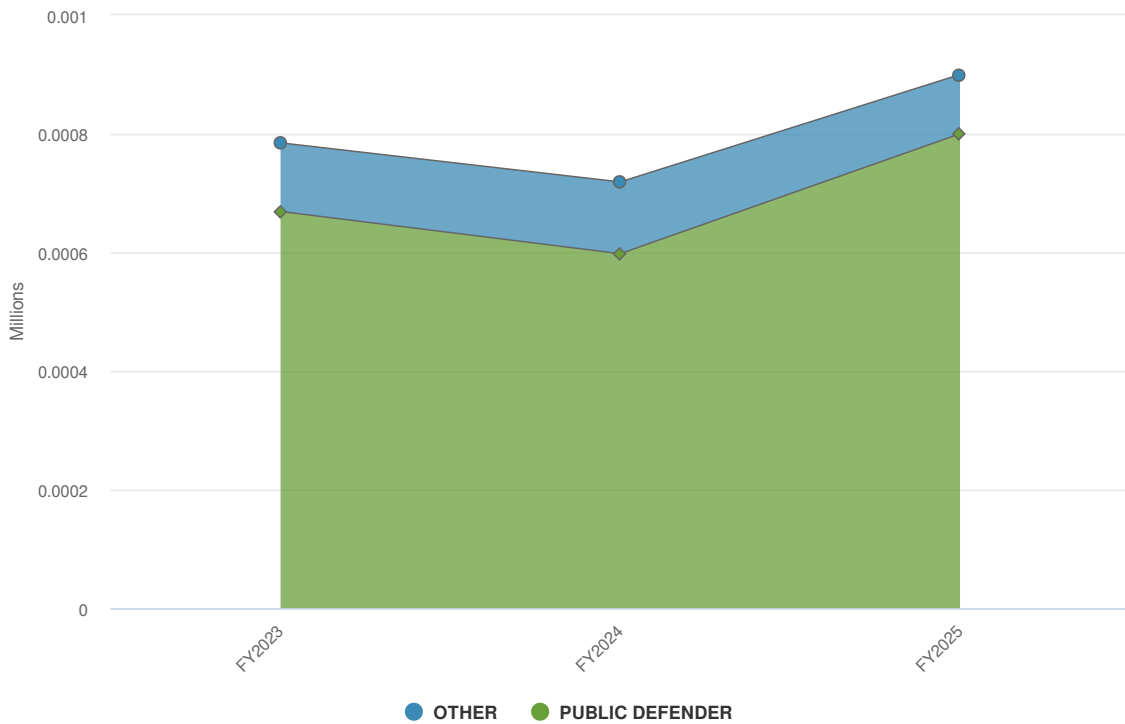


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Expenditures by Expense Type

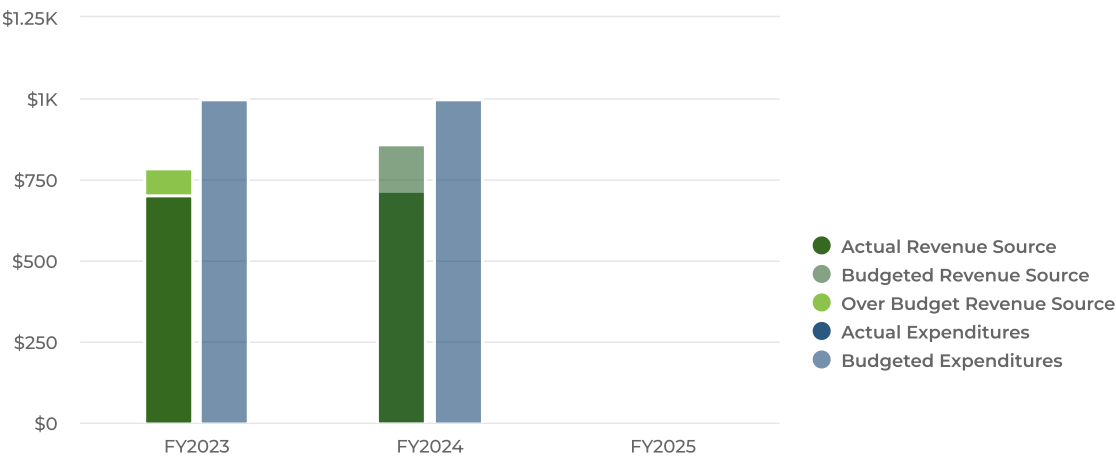
Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

081 - Public Defender Records Automaion

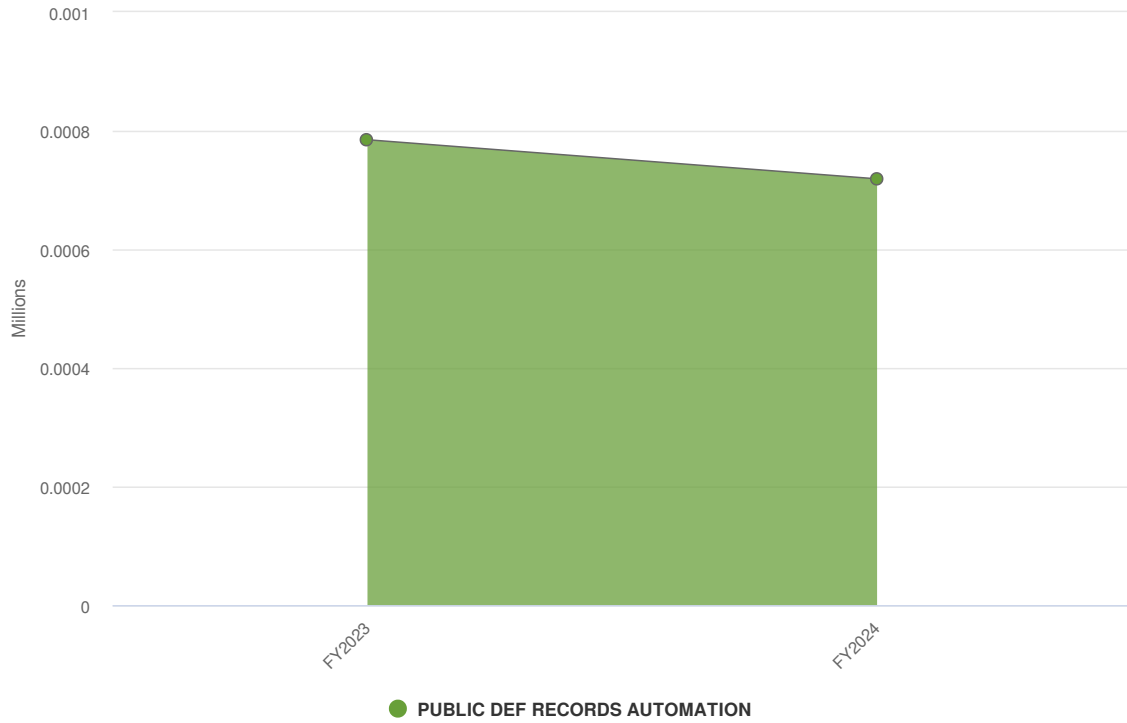
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$1K to \$0 in FY2025.



Revenue by Fund

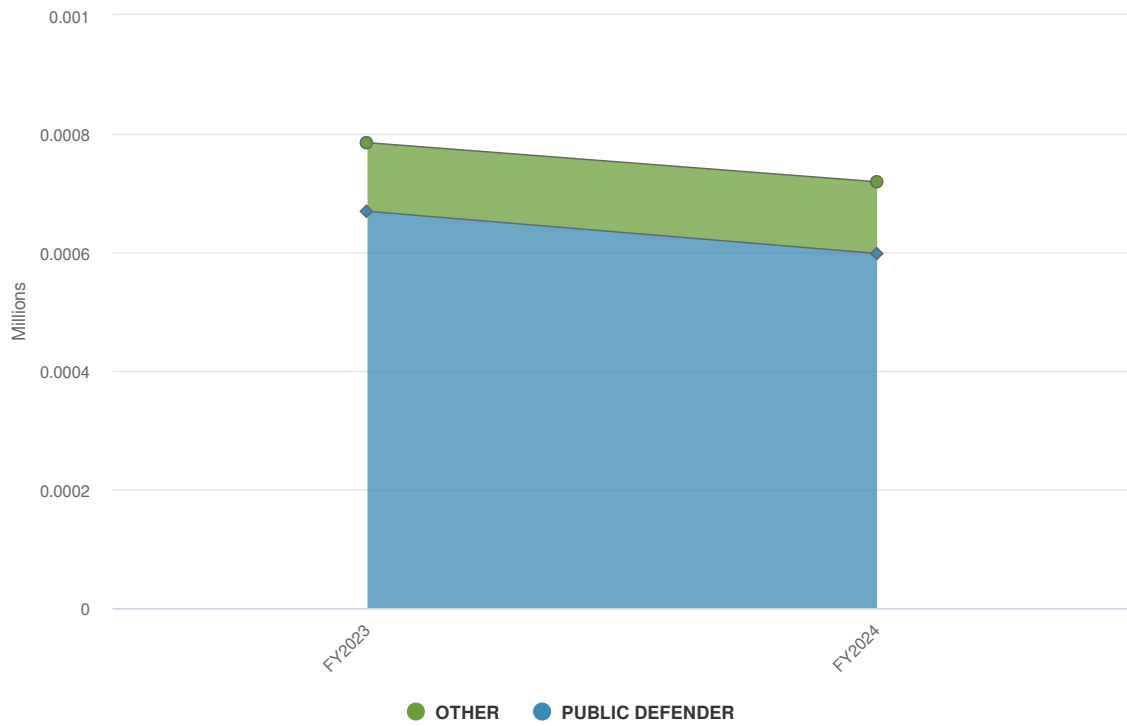
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
PUBLIC DEF RECORDS AUTOMATION						
INTEREST EARNED	081-00-00-3027	\$116	\$5	\$60	\$100	-100%
PUBLIC DEF RECORDS AUTO REV	081-00-00-3801	\$669	\$700	\$800	\$800	-100%
Total PUBLIC DEF RECORDS AUTOMATION:		\$785	\$705	\$860	\$900	-100%

Revenues by Source

Budgeted and Historical 2025 Revenues by Source



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund

Expenditures by Function

Budgeted and Historical Expenditures by Function

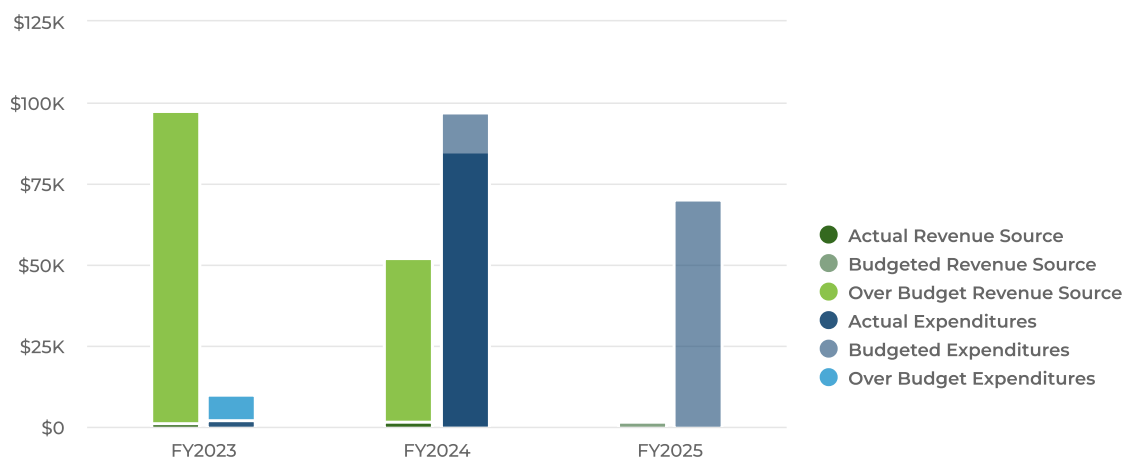
Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
PUBLIC DEF RECORDS AUTO EXP	081-00-00-5521	\$0	\$1,000	\$1,000	\$0	-100%
Total Expenditures:		\$0	\$1,000	\$1,000	\$0	-100%

Summary

The County of Carroll is projecting \$1.9K of revenue in FY2025, which represents a 2.7% increase over the prior year. Budgeted expenditures are projected to decrease by 27.8% or \$26.96K to \$70.2K in FY2025.

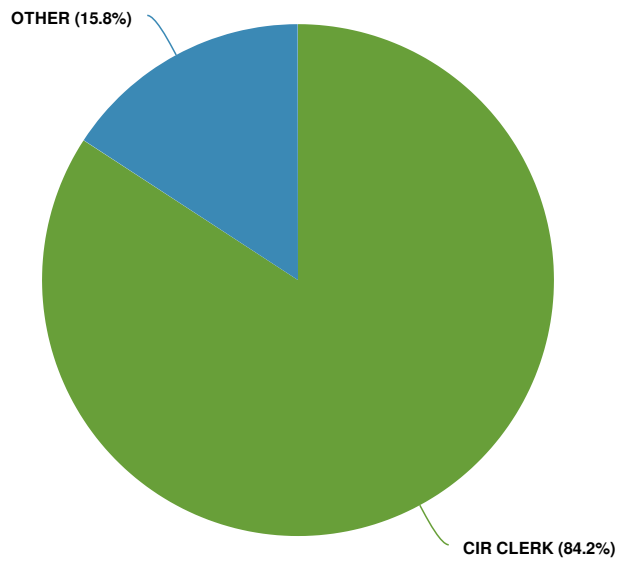
The funds included within the Judicial page consist of the following. To view these individual funds, drop the arrow down to see each fund in more detail.

- 021- Law Library
- 071- Marriage Fund
- 087- Public Defender Safety Act

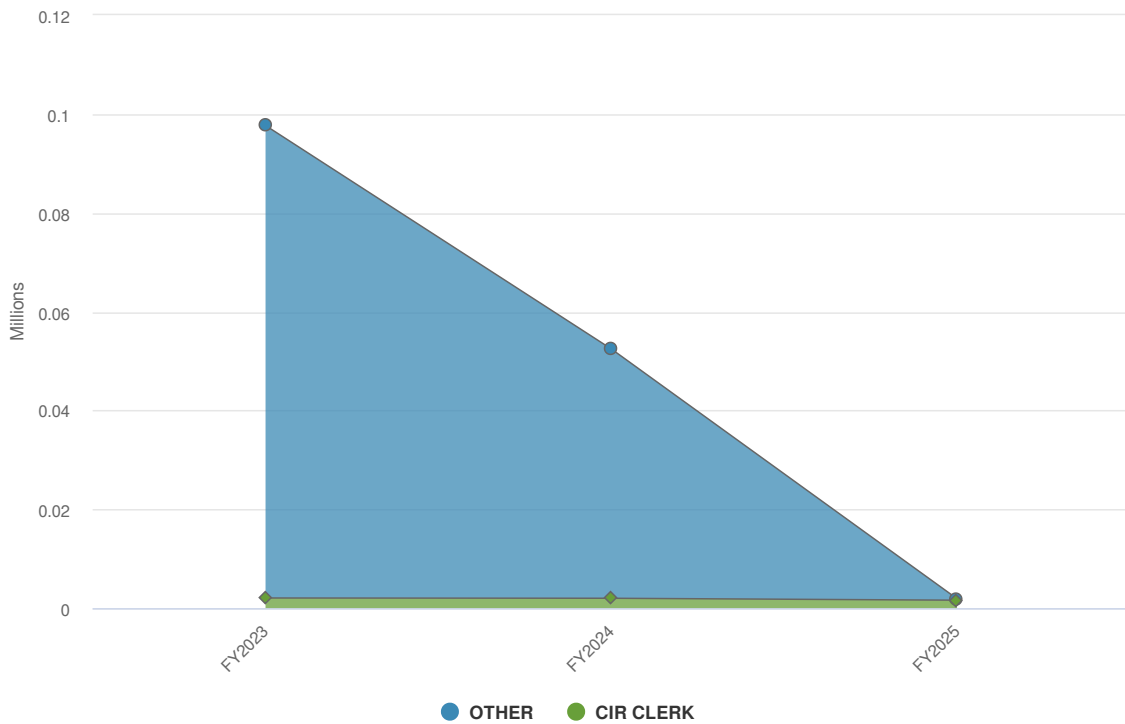


Revenues by Source

Projected 2025 Revenues by Source

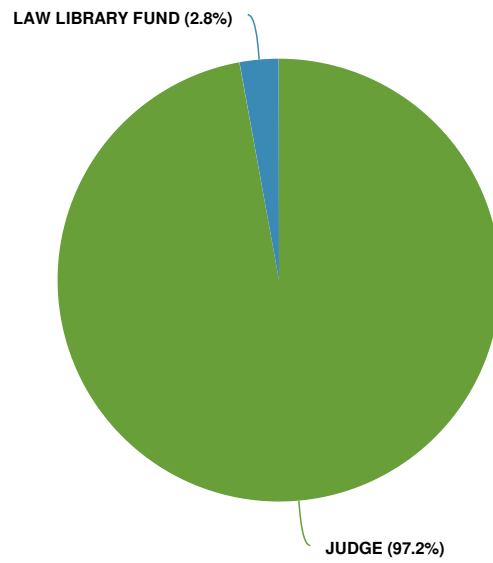


Budgeted and Historical 2025 Revenues by Source



Expenditures by Fund

2025 Expenditures by Fund

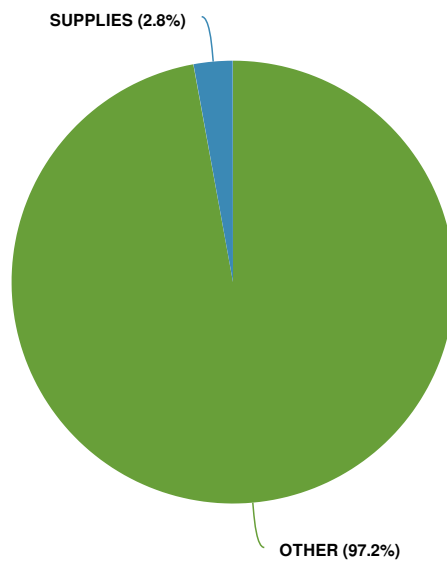


Budgeted and Historical 2025 Expenditures by Fund

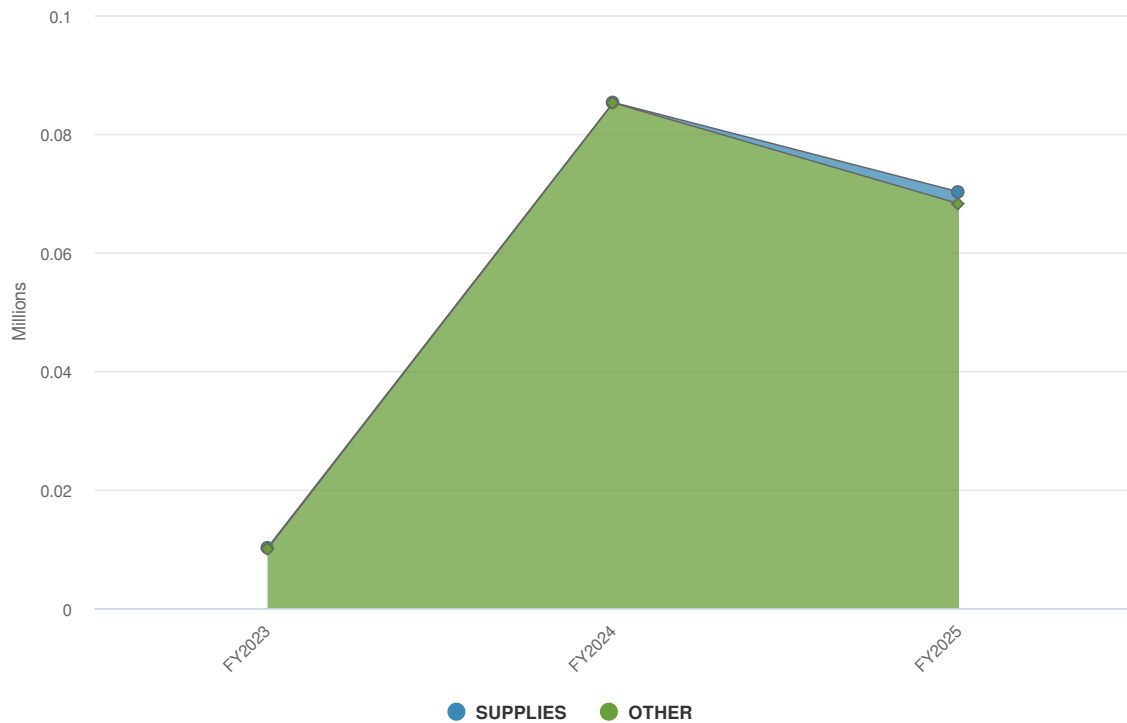


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

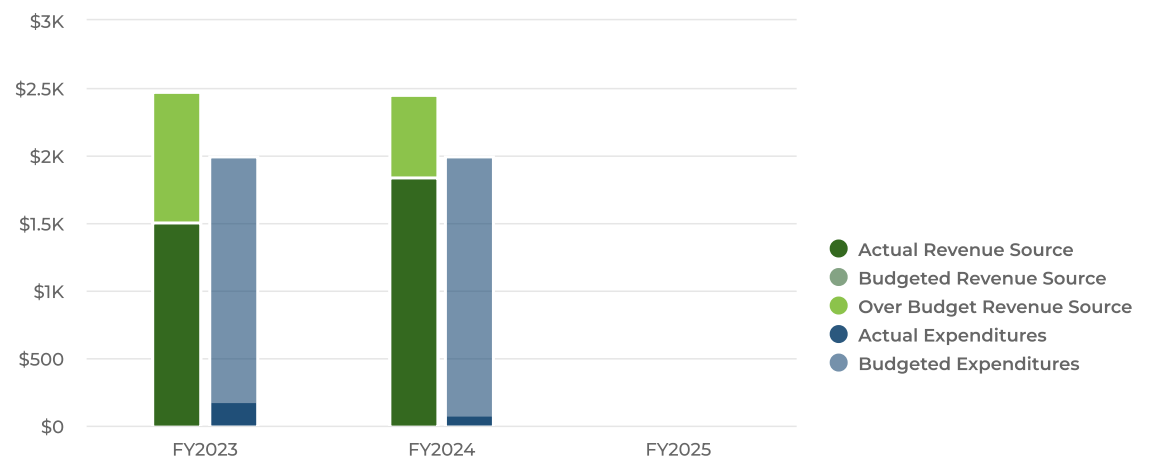


Budgeted and Historical Expenditures by Expense Type



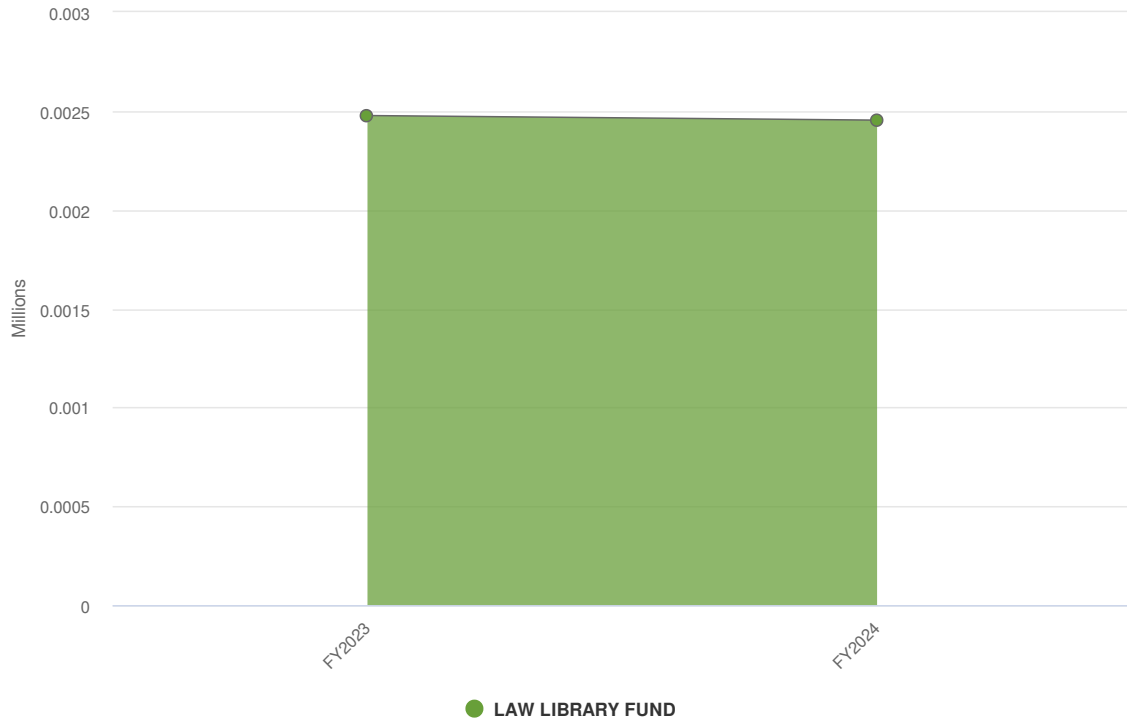
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$2K to \$0 in FY2025.



Revenue by Fund

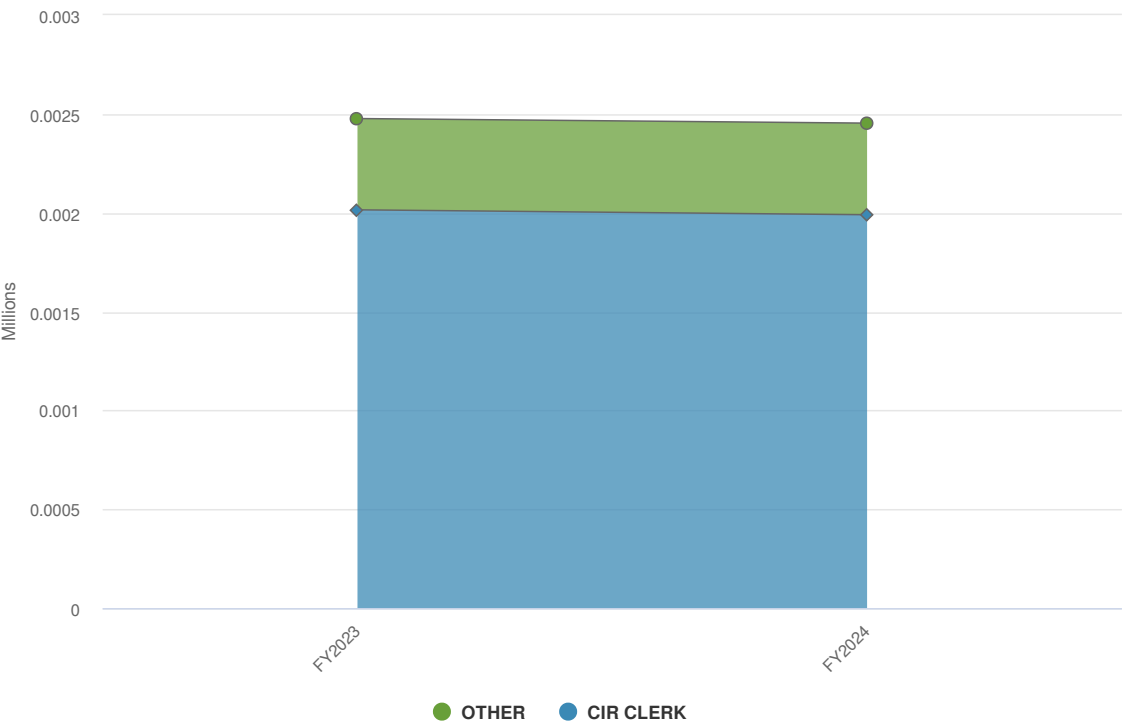
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
LAW LIBRARY FUND						
INTEREST EARNED	021-00-00-3027	\$462	\$15	\$250	\$300	-100%
CIRCUIT CLERK--LAW LIBRARY FEE	021-00-00-3064	\$2,015	\$1,500	\$1,600	\$1,600	-100%
Total LAW LIBRARY FUND:		\$2,477	\$1,515	\$1,850	\$1,900	-100%

Revenues by Source

Budgeted and Historical 2025 Revenues by Source



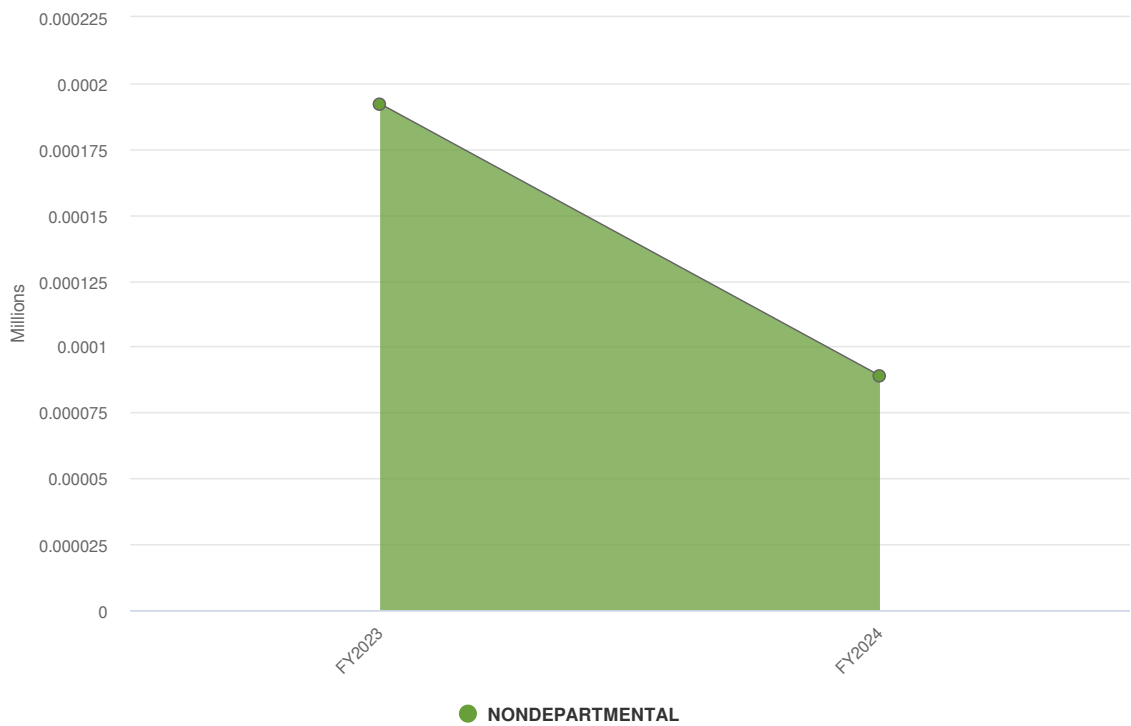
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
BOOKS, PERIODICALS & SUPPLIES	021-00-00-5353	\$192	\$2,000	\$2,000	\$2,000	-100%
Total Expenditures:		\$192	\$2,000	\$2,000	\$2,000	-100%

071 - Marriage Fund

Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$0 in FY2025.



Revenue by Fund

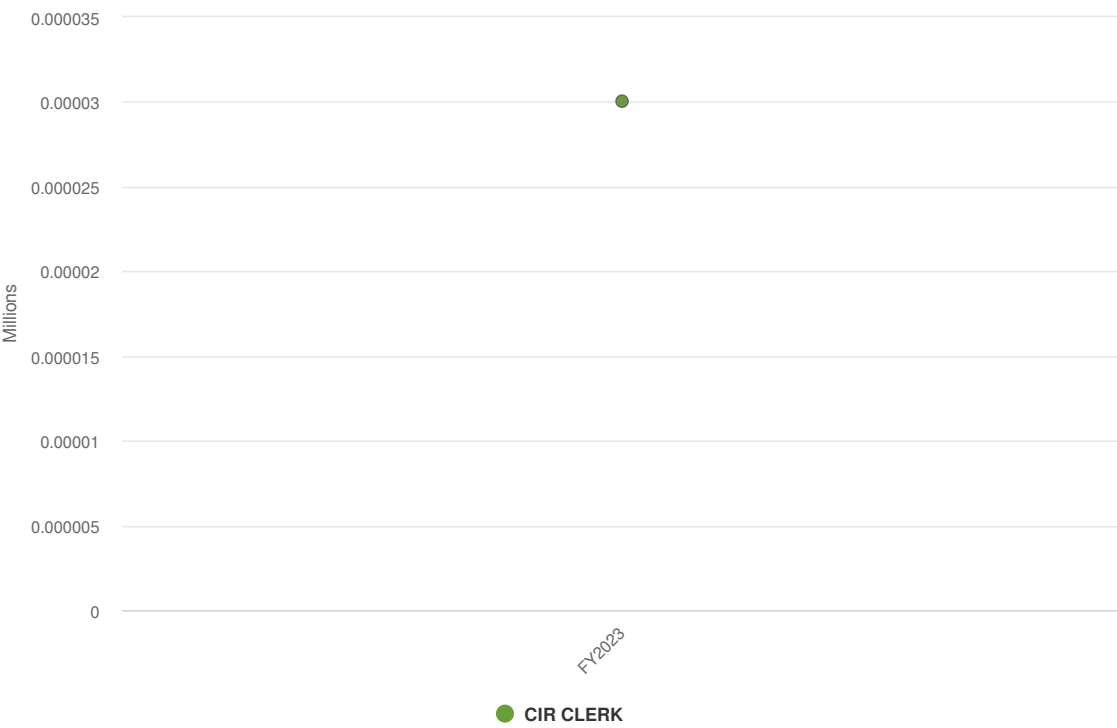
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
No Data To Display		

Revenues by Source

Budgeted and Historical 2025 Revenues by Source



Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund

Expenditures by Function

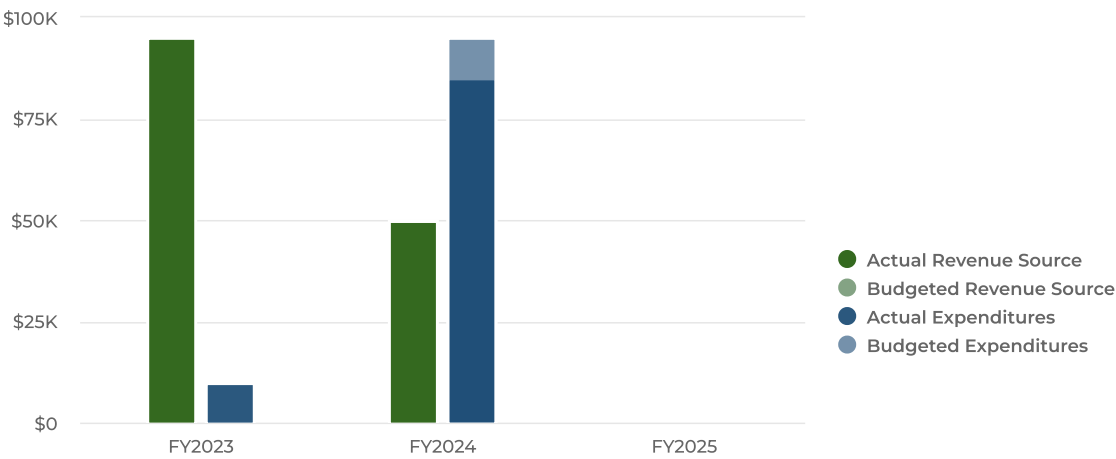
Budgeted and Historical Expenditures by Function

Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
NONDEPARTMENTAL						
MARRIAGE FUND DISBURSEMENTS	071-00-00-8540	\$0	\$300	\$0	\$0	0%
Total NONDEPARTMENTAL:		\$0	\$300	\$0	\$0	0%
Total Expenditures:		\$0	\$300	\$0	\$0	0%

087 - Public Defender Safety Act Fund

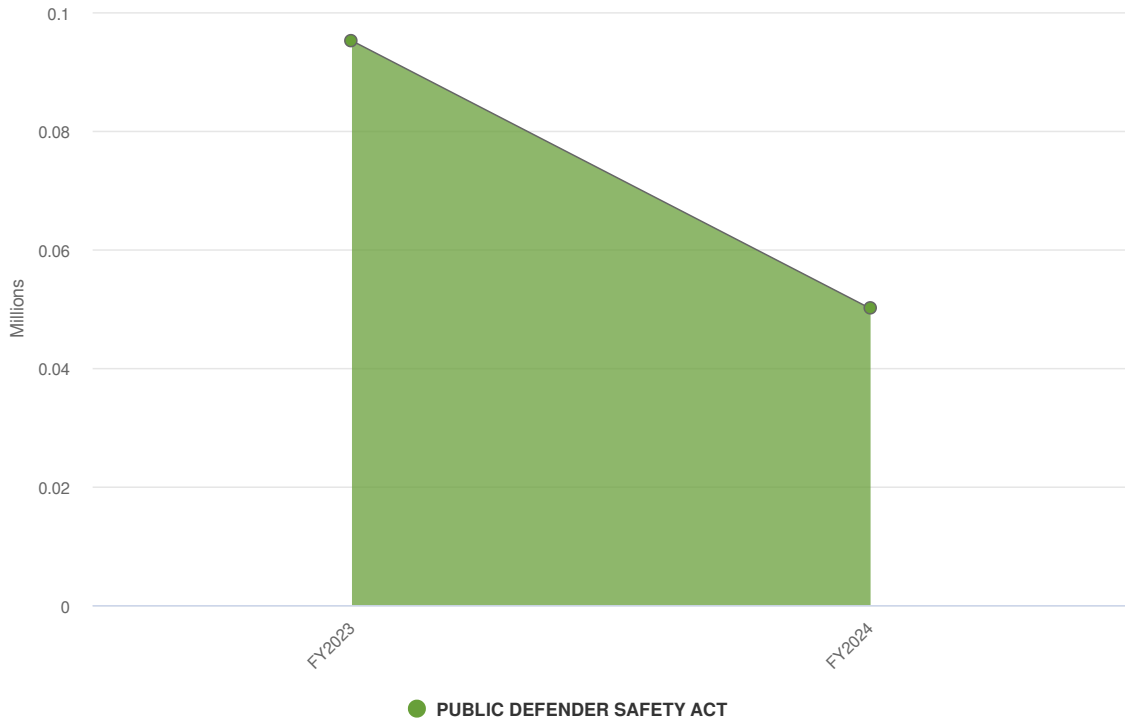
Summary

The County of Carroll is projecting \$0 of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 100% or \$95.16K to \$0 in FY2025.



Revenue by Fund

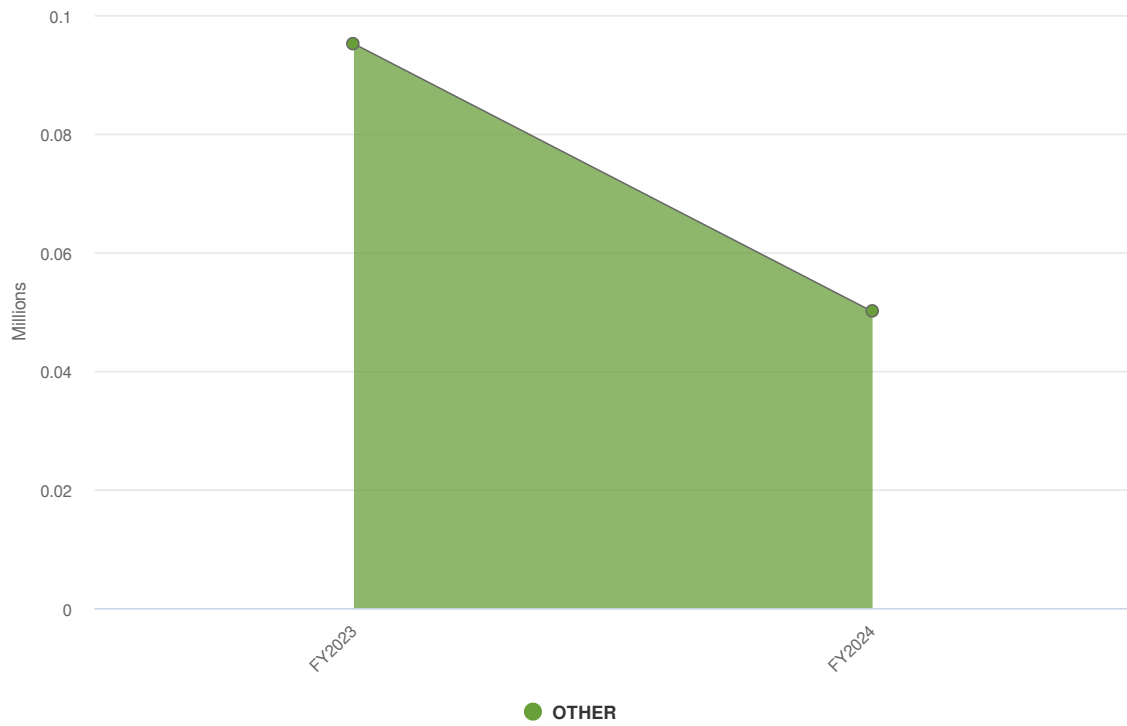
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
PUBLIC DEFENDER SAFETY ACT						
MONEY RECEIVED	087-00-00-3269	\$95,164	\$0	\$0	\$0	0%
Total PUBLIC DEFENDER SAFETY ACT:		\$95,164	\$0	\$0	\$0	0%

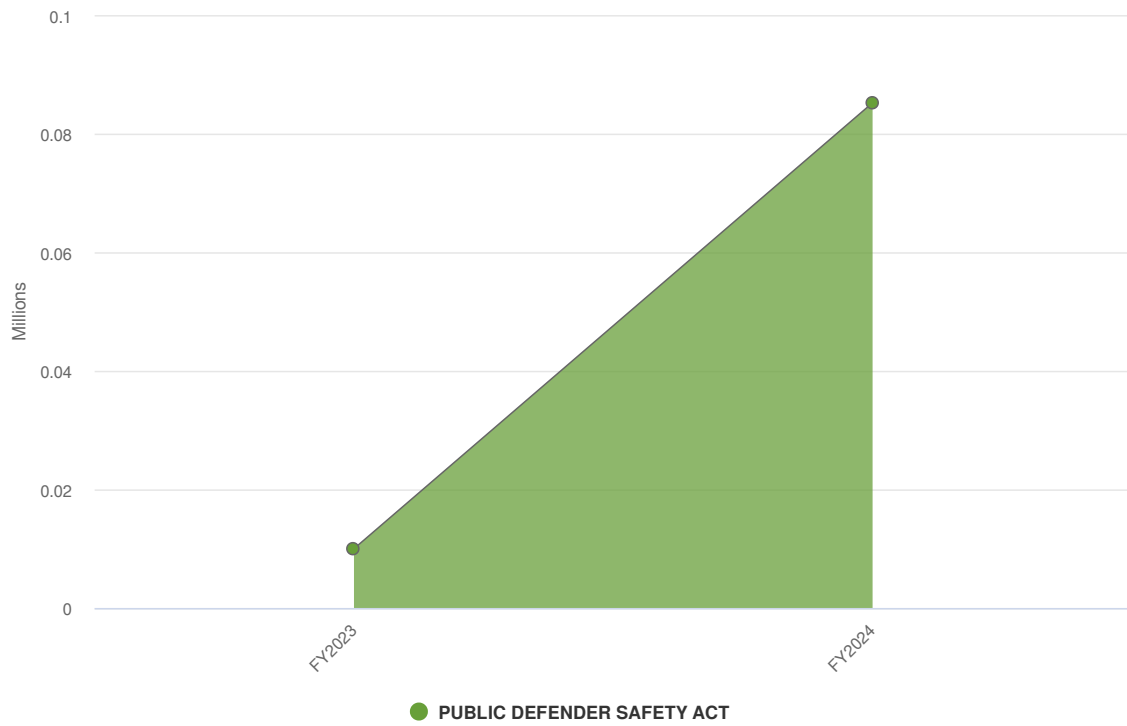
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



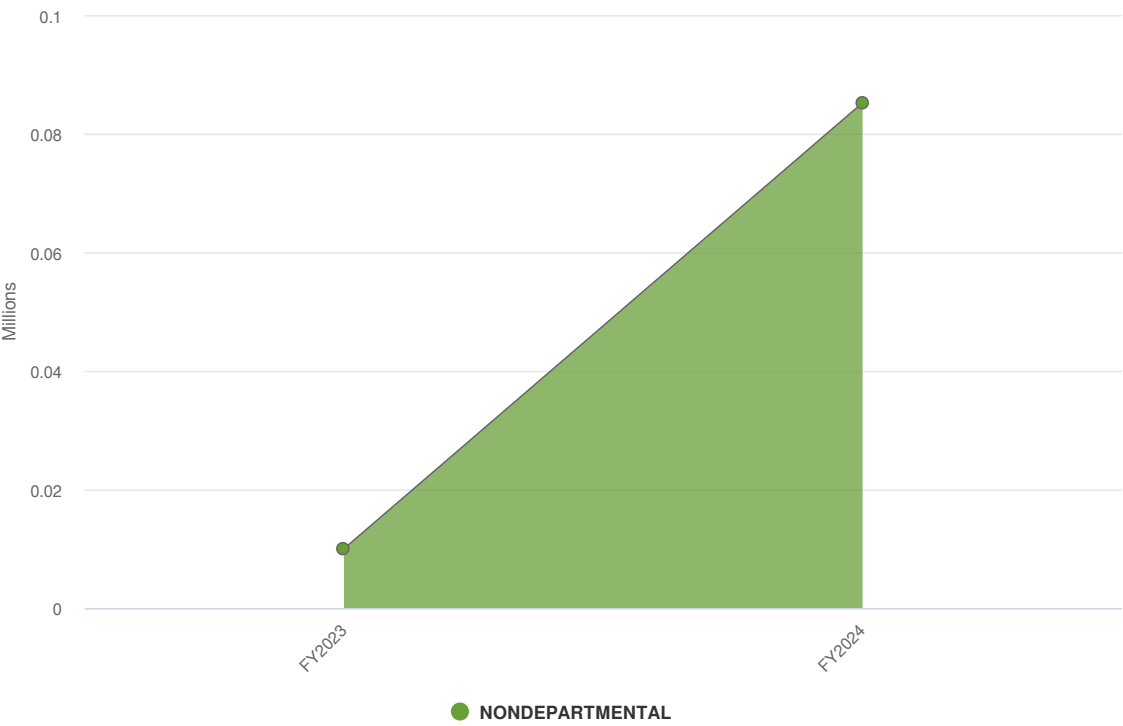
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function



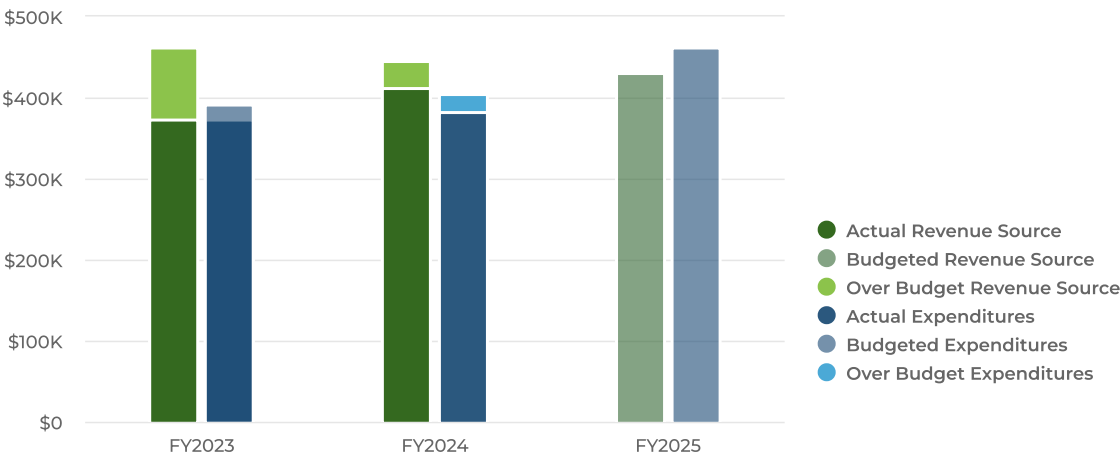
Name	Account ID	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
No Data To Display		

Summary

The County of Carroll is projecting \$432.18K of revenue in FY2025, which represents a 4.7% increase over the prior year. Budgeted expenditures are projected to increase by 20.4% or \$78.5K to \$462.5K in FY2025.

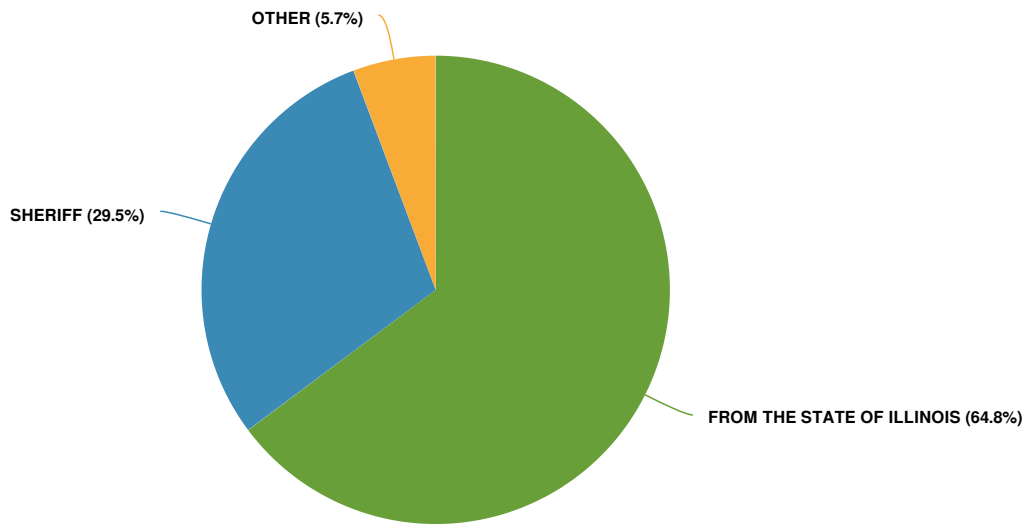
The funds included within the Sheriff page consist of the following. To view these individual funds, drop the arrow down to see each fund in more detail.

- 031- DUI Enforcement
- 037- Public Safety
- 043- Court Decurity
- 058- Squad Carr Acquisition & Maintenance
- 066- Sheriff's Fees
- 067- Prisoner Commissary
- 068- Sheriff Trust
- 073- K-9 Fund
- 075- Failure To Appear
- 076- Sex Offender Registry
- 082- Law Enforcement Operation (LEO)

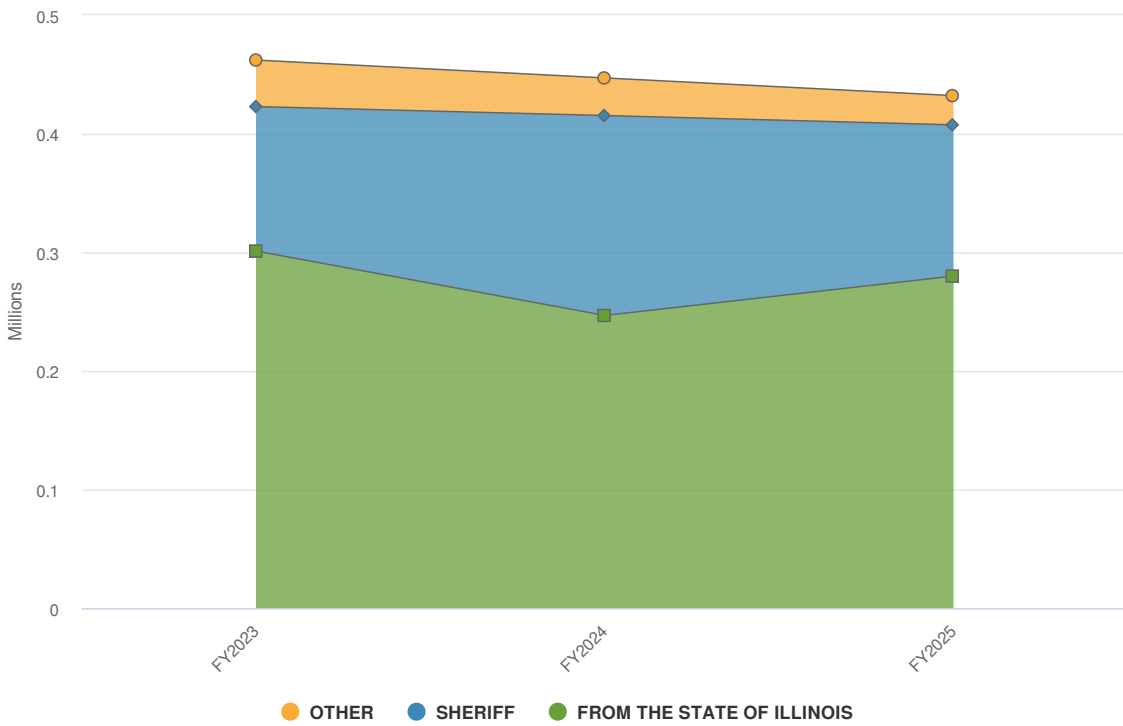


Revenues by Source

Projected 2025 Revenues by Source

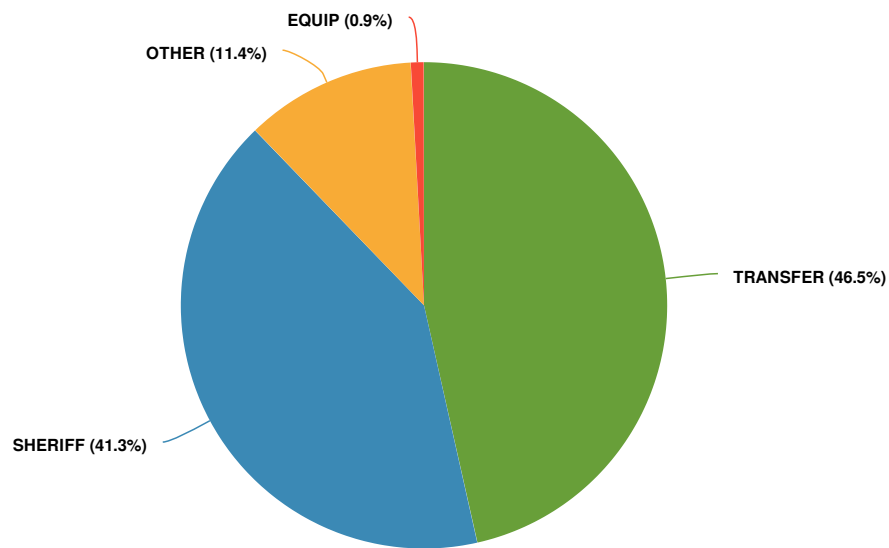


Budgeted and Historical 2025 Revenues by Source

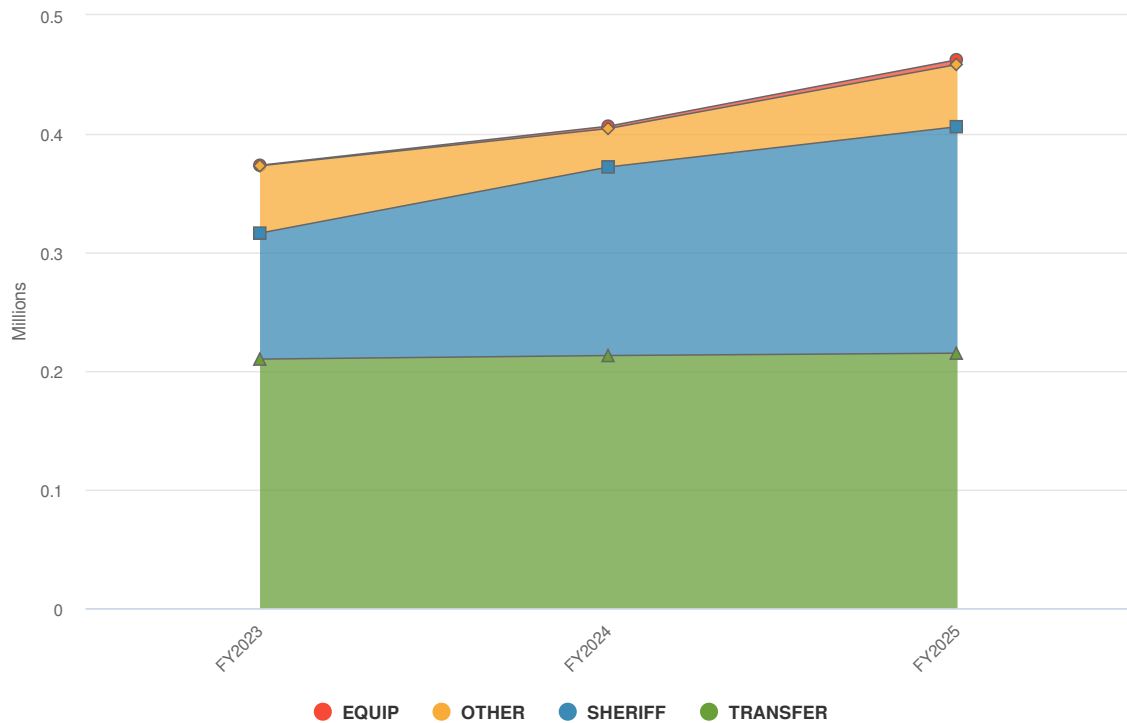


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



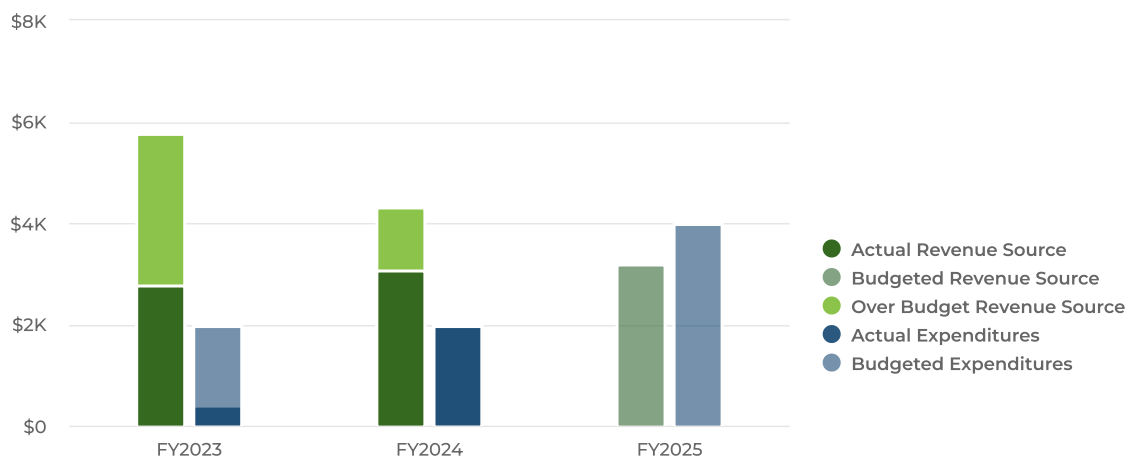
Budgeted and Historical Expenditures by Expense Type



031 - DUI Enforcement Fund

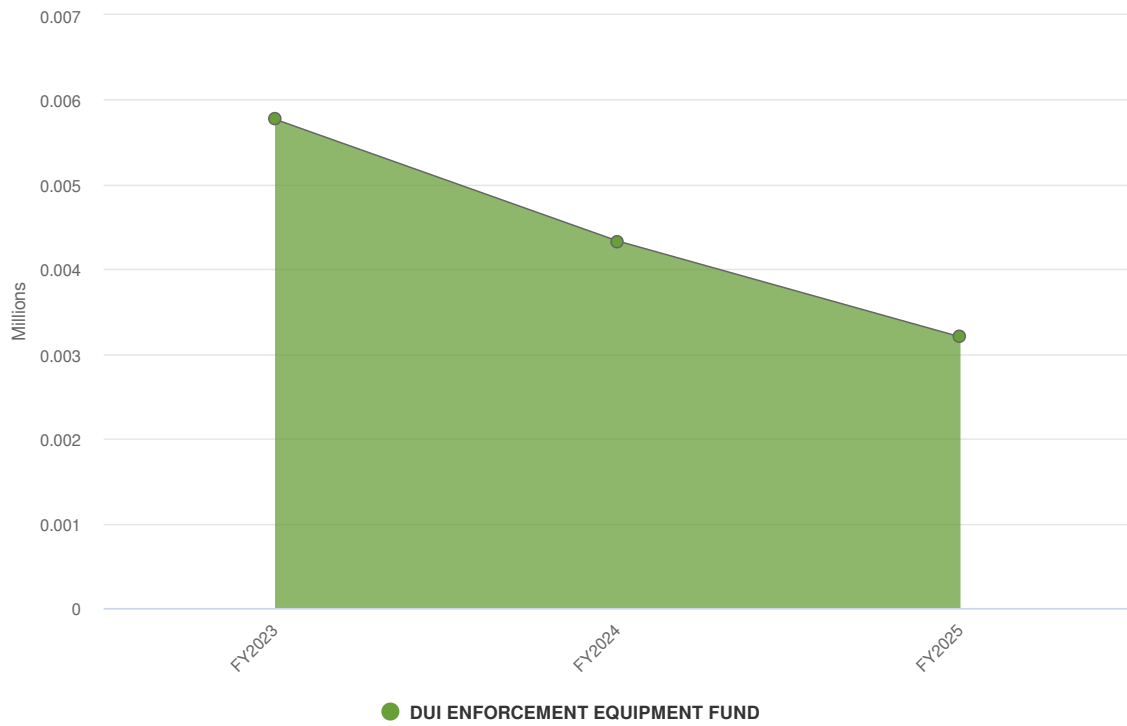
Summary

The County of Carroll is projecting \$3.2K of revenue in FY2025, which represents a 3.9% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$2K to \$4K in FY2025.



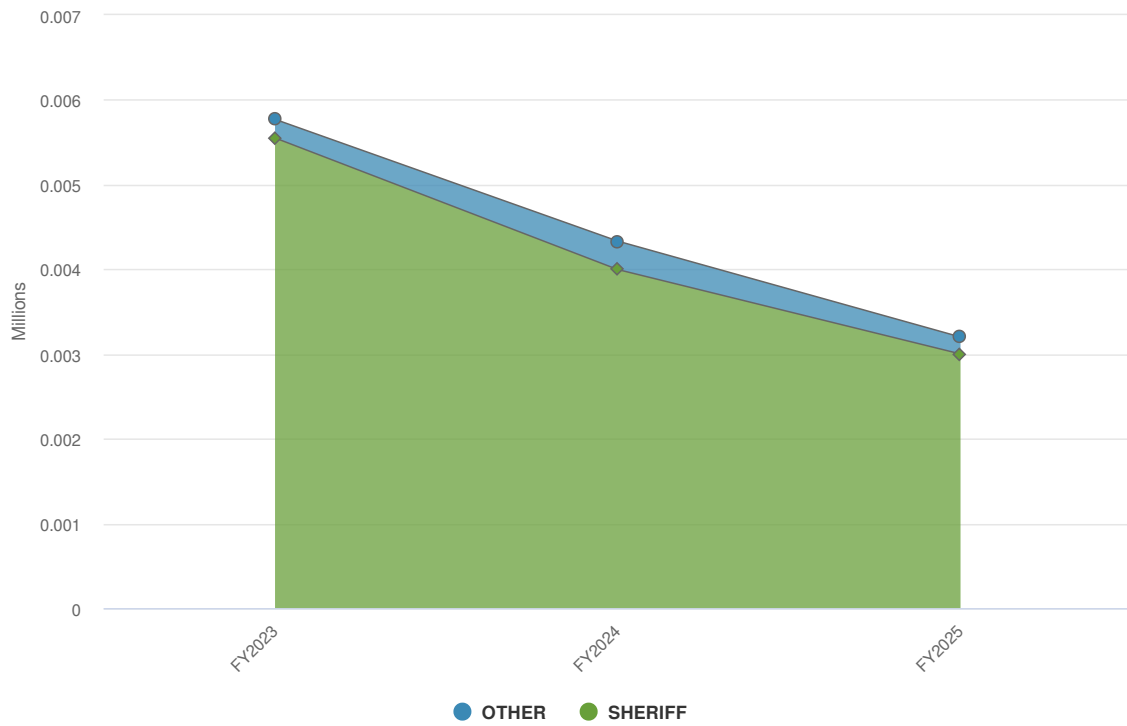
Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund



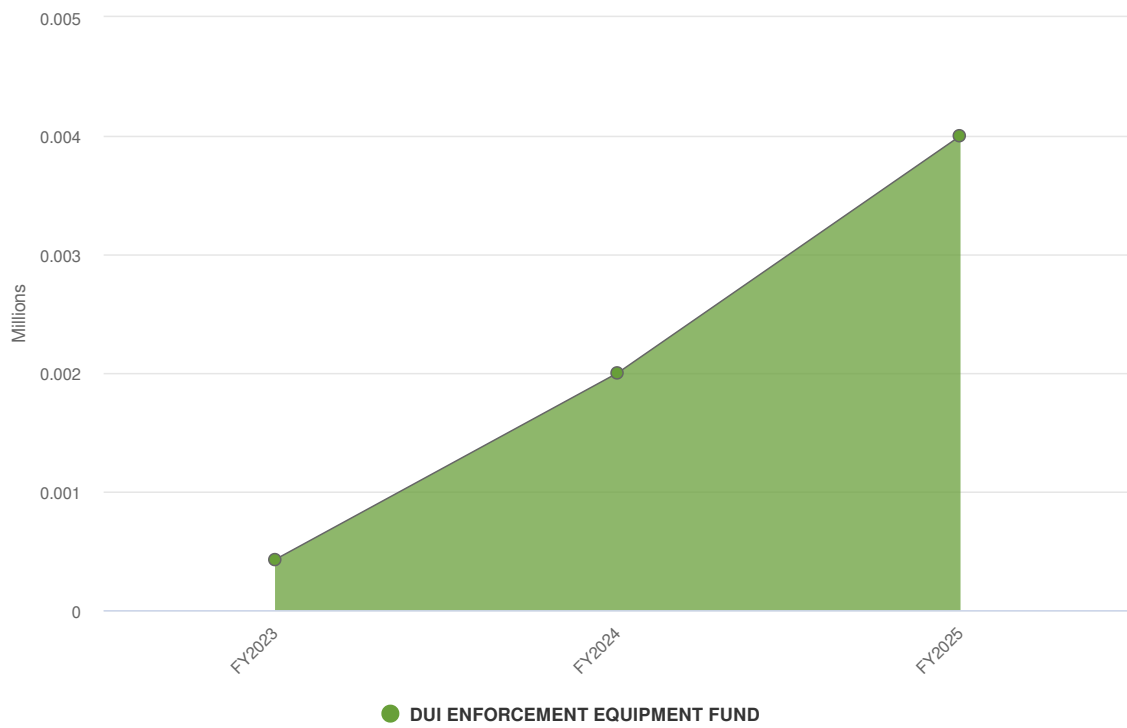
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



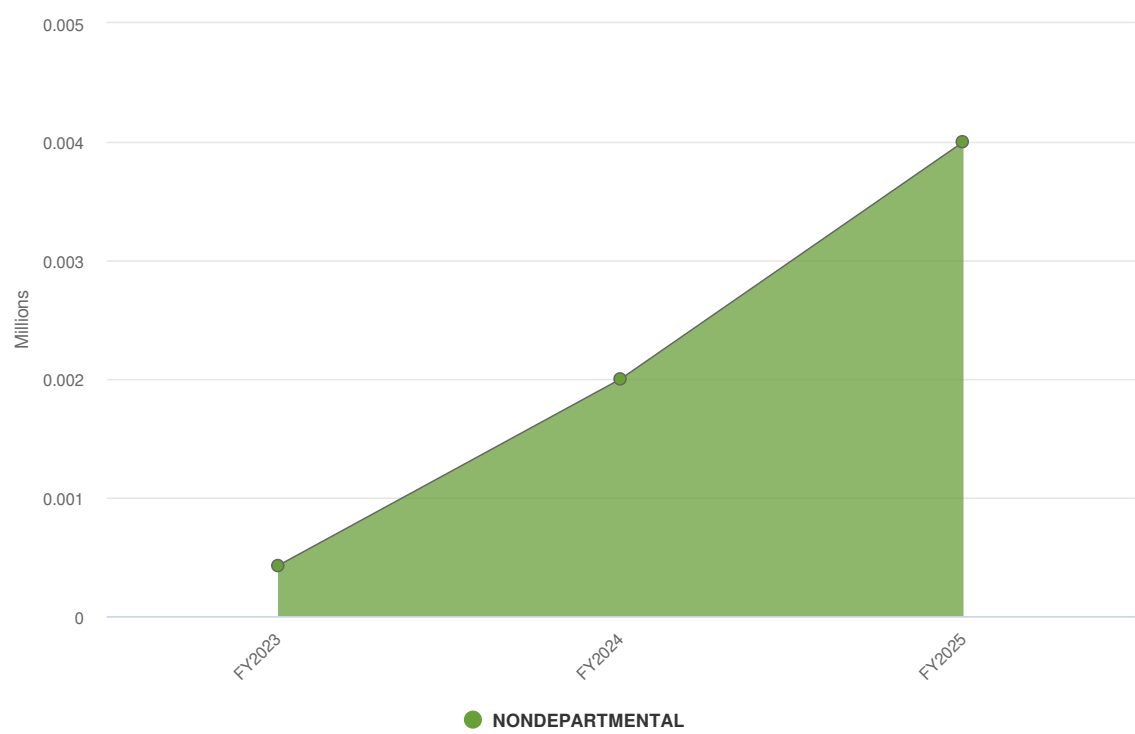
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

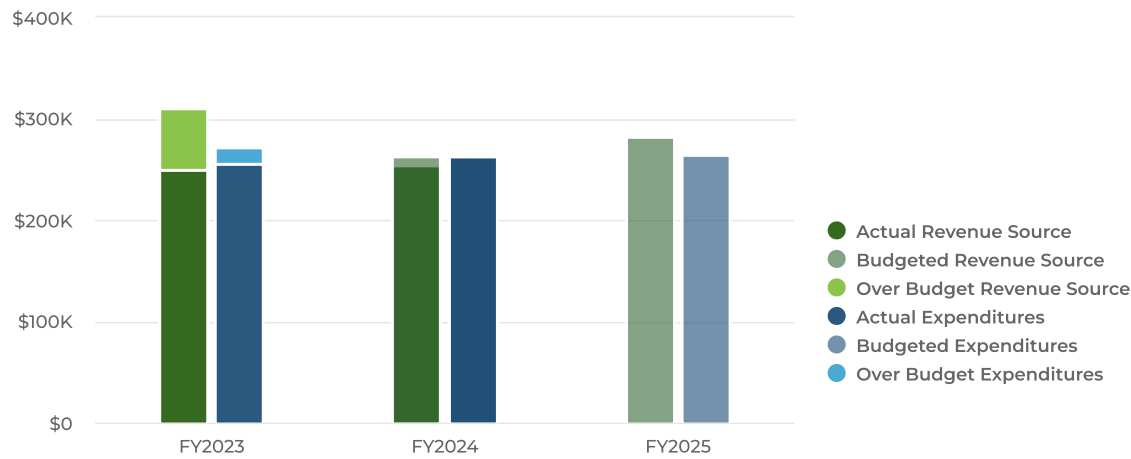
Budgeted and Historical Expenditures by Function



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
DUI ENFORCEMENT--EQUIPMENT	031-00-00-5338	\$426	\$2,000	\$2,000	\$4,000	100%
Total Expenditures:		\$426	\$2,000	\$2,000	\$4,000	100%

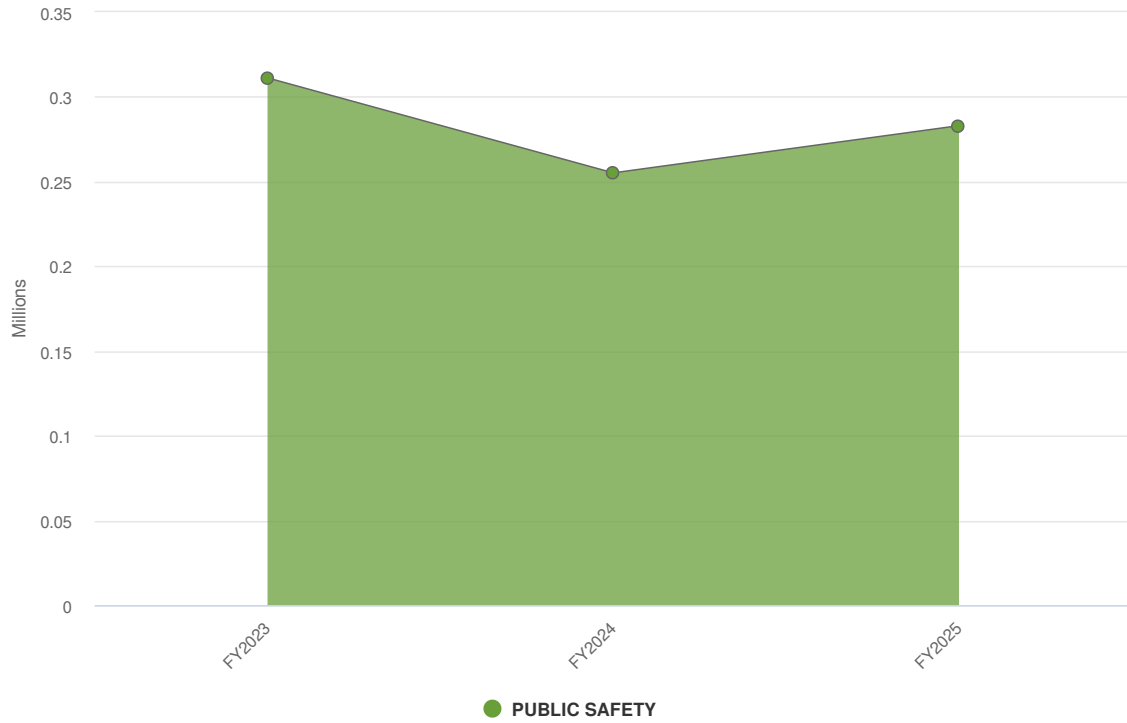
Summary

The County of Carroll is projecting \$283K of revenue in FY2025, which represents a 7.6% increase over the prior year. Budgeted expenditures are projected to increase by 0.8% or \$2K to \$265K in FY2025.



Revenue by Fund

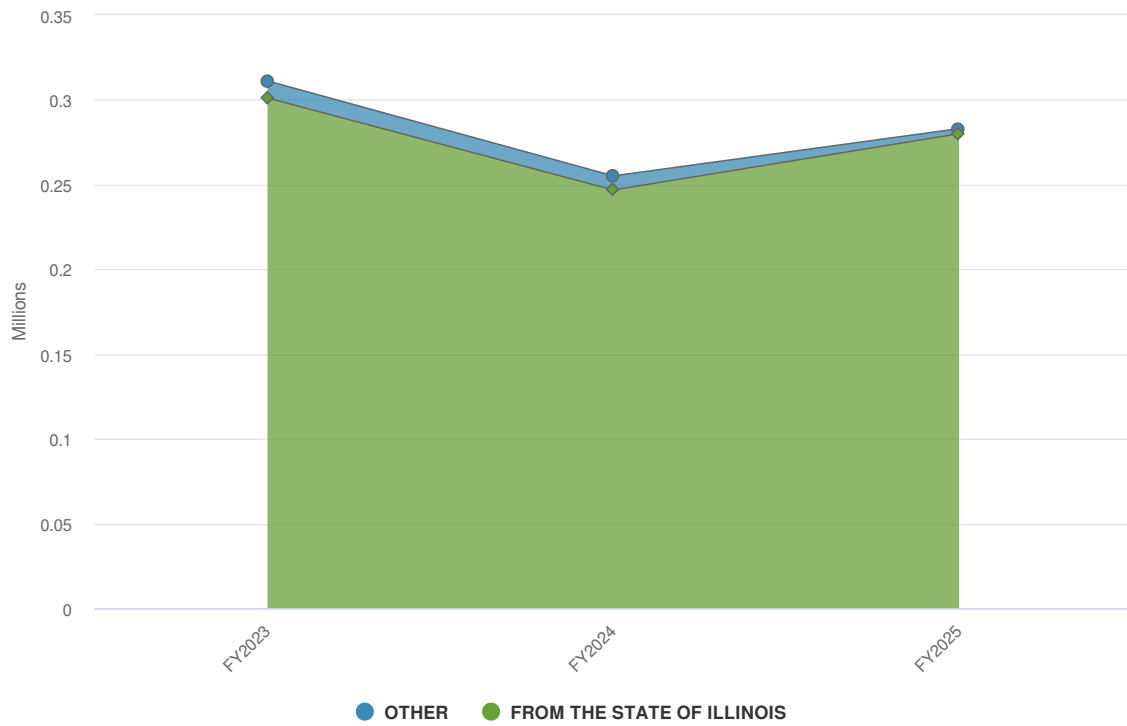
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
PUBLIC SAFETY						
INTEREST EARNED	037-00-00-3027	\$10,106	\$300	\$3,000	\$3,000	0%
IL--PUBLIC SAFETY TAX	037-00-00-3166	\$301,088	\$250,000	\$260,000	\$280,000	7.7%
Total PUBLIC SAFETY:		\$311,194	\$250,300	\$263,000	\$283,000	7.6%

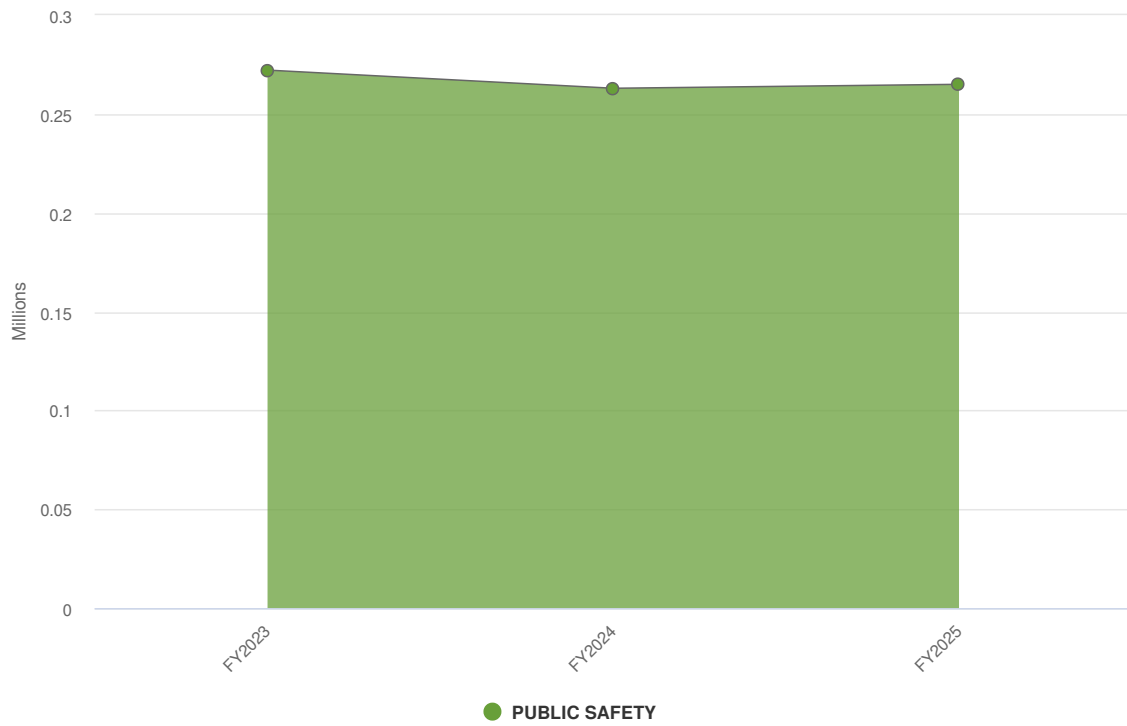
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



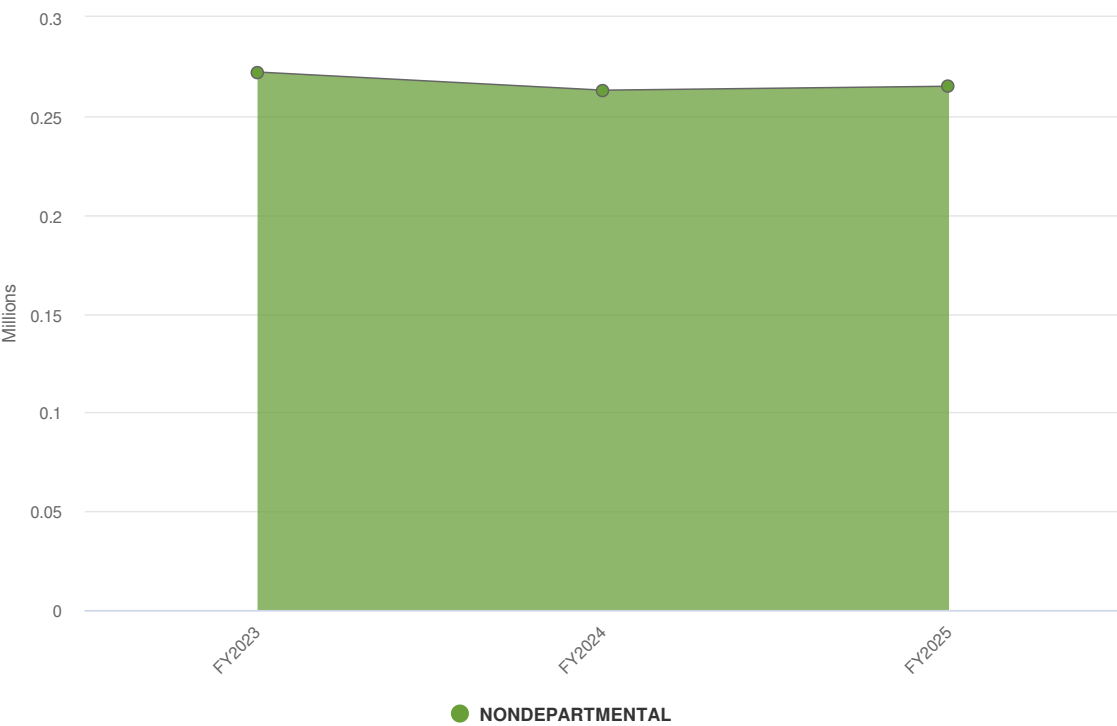
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

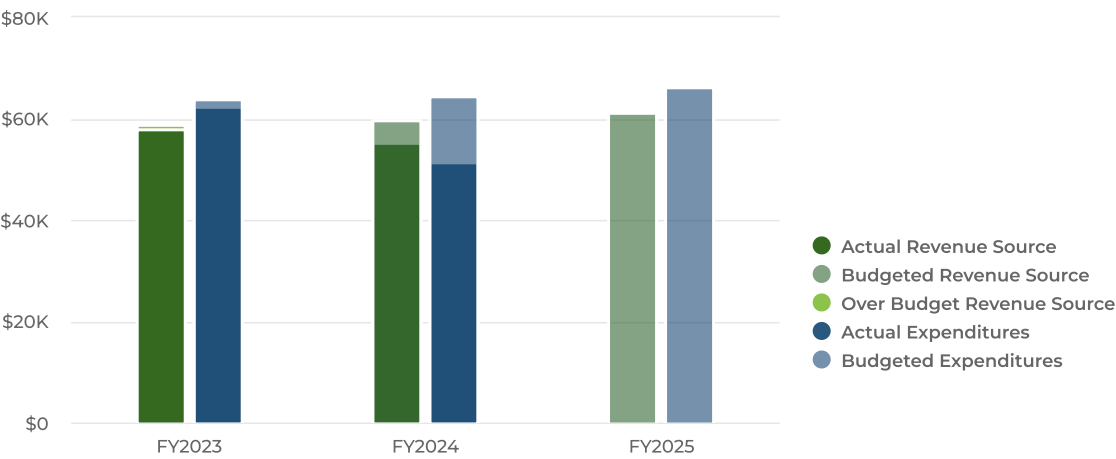


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
PUBLIC SAFETY-- SQUAD CAR	037-00-00-5303	\$62,194	\$47,000	\$50,000	\$50,000	0%
TRAN TO 11-3058 GENERAL FD	037-00-00-5412	\$210,000	\$210,000	\$213,000	\$215,000	0.9%
Total Expenditures:		\$272,194	\$257,000	\$263,000	\$265,000	0.8%

043 - Court Security Fee

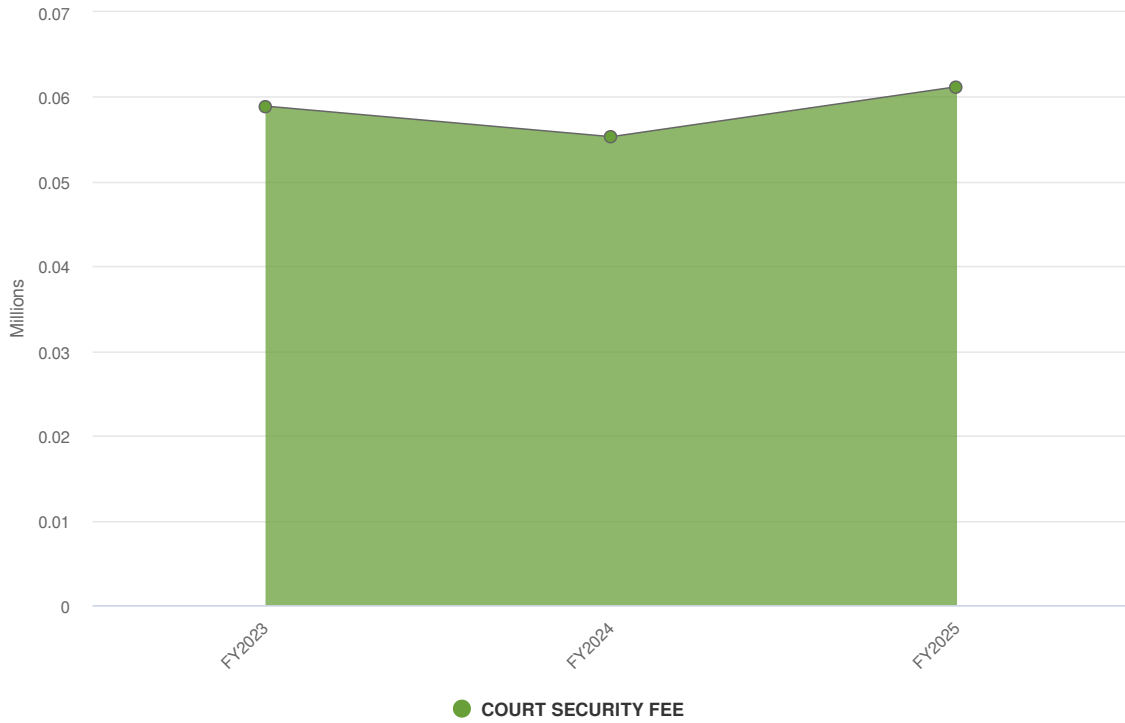
Summary

The County of Carroll is projecting \$61.2K of revenue in FY2025, which represents a 2.3% increase over the prior year. Budgeted expenditures are projected to increase by 2.7% or \$1.76K to \$66.26K in FY2025.



Revenue by Fund

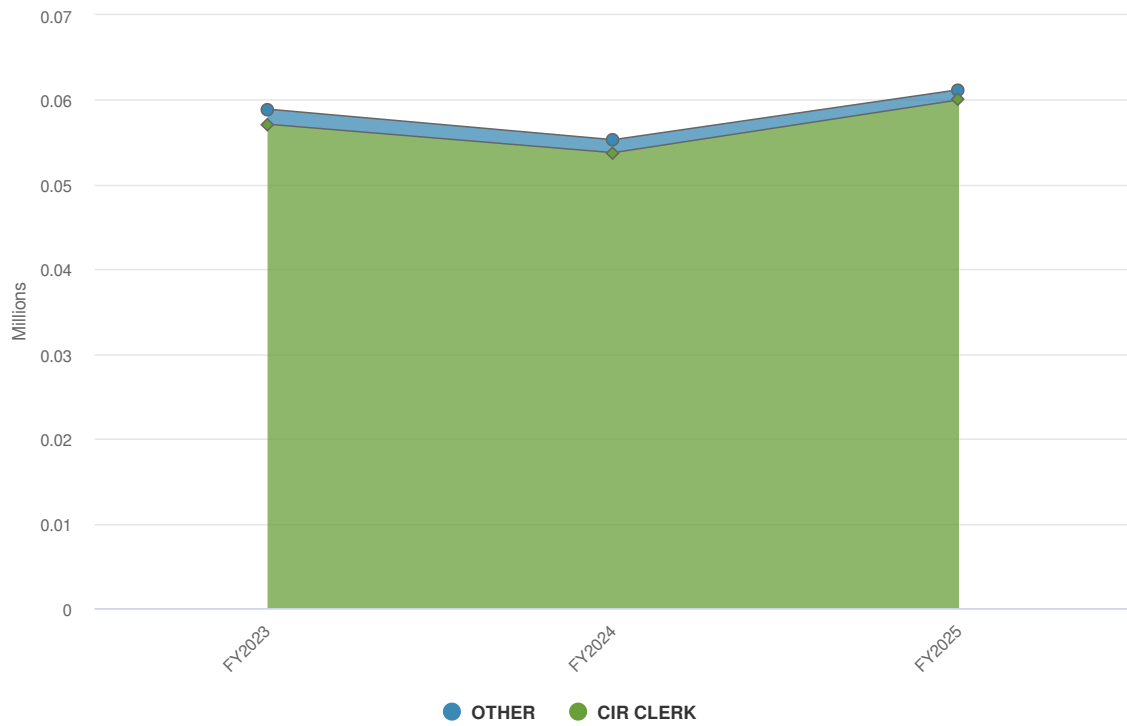
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
COURT SECURITY FEE						
INTEREST EARNED	043-00-00-3027	\$1,780	\$100	\$800	\$1,200	50%
CIR CLERK--COURT SECURITY FEE	043-00-00-3138	\$57,125	\$58,000	\$59,000	\$60,000	1.7%
Total COURT SECURITY FEE:		\$58,905	\$58,100	\$59,800	\$61,200	2.3%

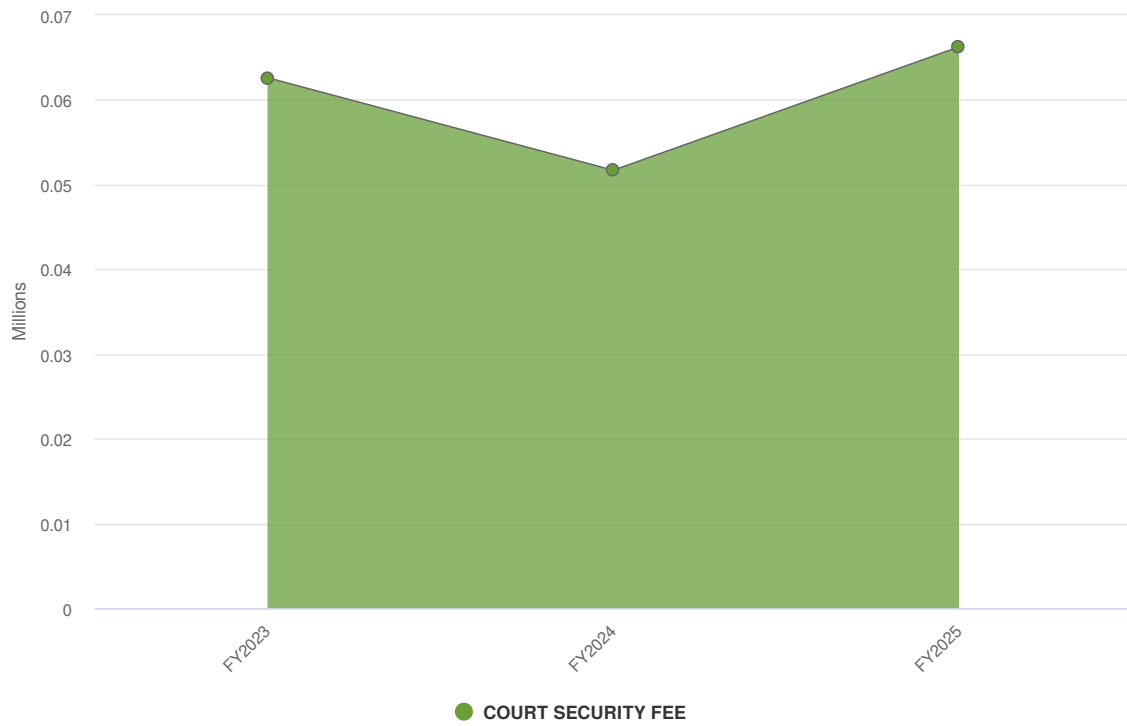
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



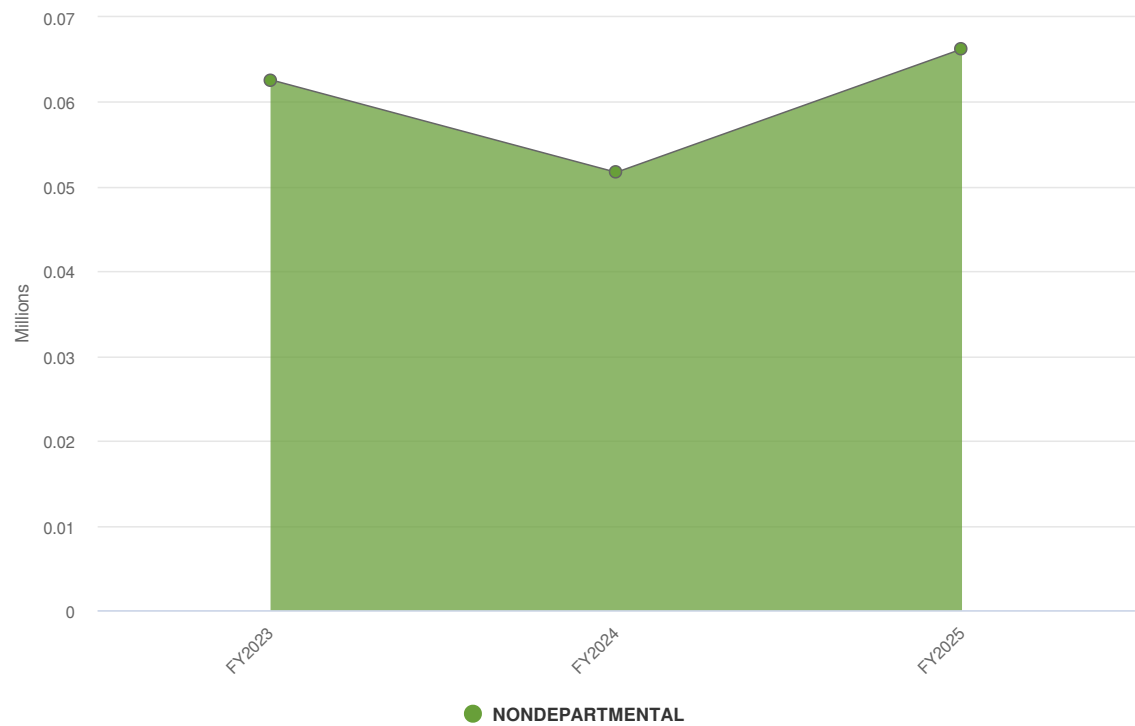
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

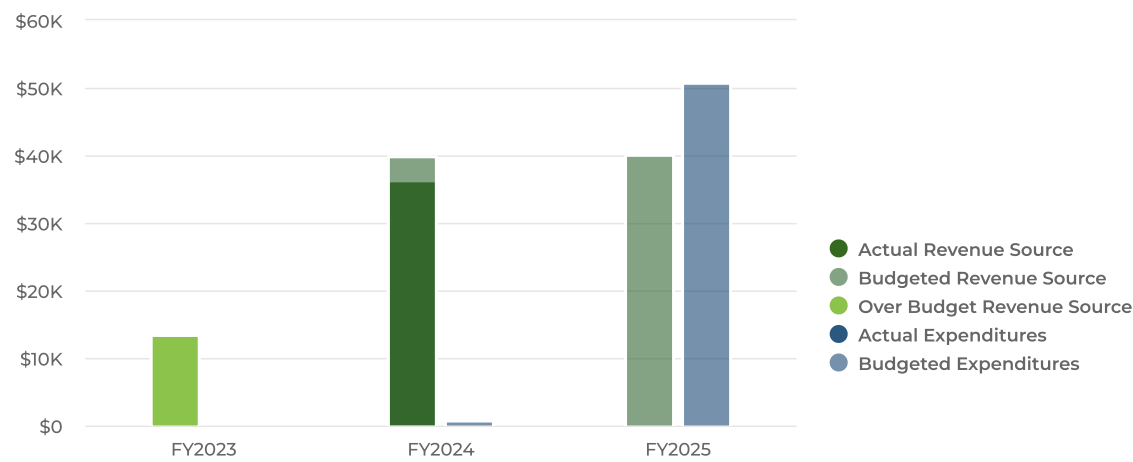


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
PUBLIC SAFETY--EQUIPMENT MAINT	043-00-00-5300	\$524	\$1,000	\$500	\$500	0%
PUBLIC SAFETY--EQUIPMENT	043-00-00-5303	\$4,178	\$5,000	\$5,000	\$5,000	0%
PUBLIC SAFETY--TRAINING	043-00-00-5305	\$0	\$500	\$250	\$250	0%
PUBLIC SAFETY--TRAVEL	043-00-00-5307	\$0	\$500	\$250	\$250	0%
CT SECURITY--WAGES (60%)	043-00-00-5309	\$57,916	\$57,000	\$58,500	\$60,255	3%
Total Expenditures:		\$62,619	\$64,000	\$64,500	\$66,255	2.7%

058 - Squad Car Acquisition & Maintenance

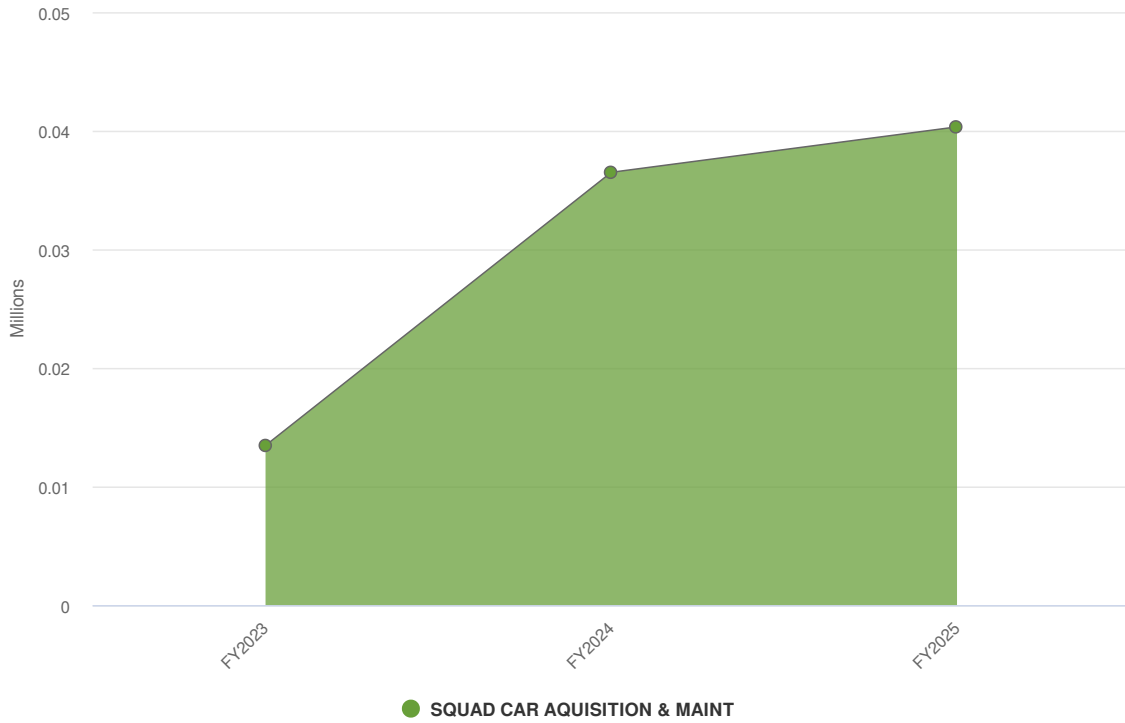
Summary

The County of Carroll is projecting \$40.33K of revenue in FY2025, which represents a 0.6% increase over the prior year. Budgeted expenditures are projected to increase by 5,000% or \$50K to \$51K in FY2025.



Revenue by Fund

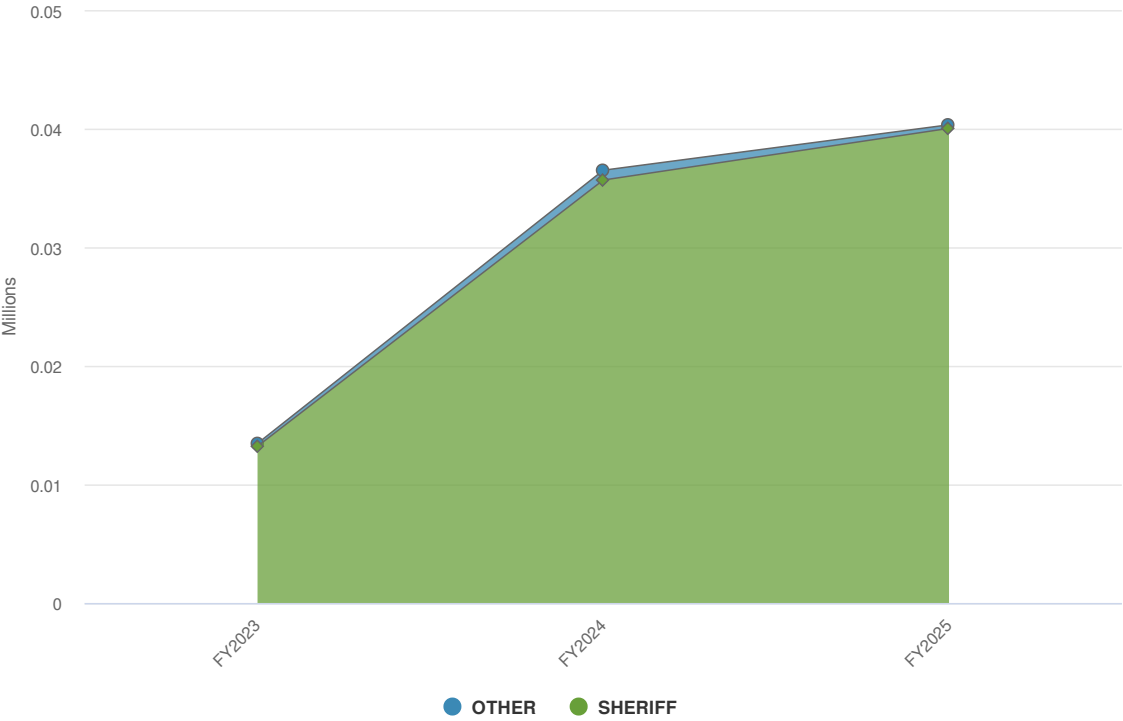
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
SQUAD CAR AQUISITION & MAINT						
INTEREST EARNED	058-00-00-3027	\$244	\$5	\$30	\$300	900%
SQUAD CAR MAINTENANCE FEES	058-00-00-3249	\$3,216	\$20	\$50	\$25	-50%
SRO VEHICLE	058-00-00-3334	\$10,000	\$0	\$40,000	\$40,000	0%
Total SQUAD CAR AQUISITION & MAINT:		\$13,460	\$25	\$40,080	\$40,325	0.6%

Revenues by Source

Budgeted and Historical 2025 Revenues by Source



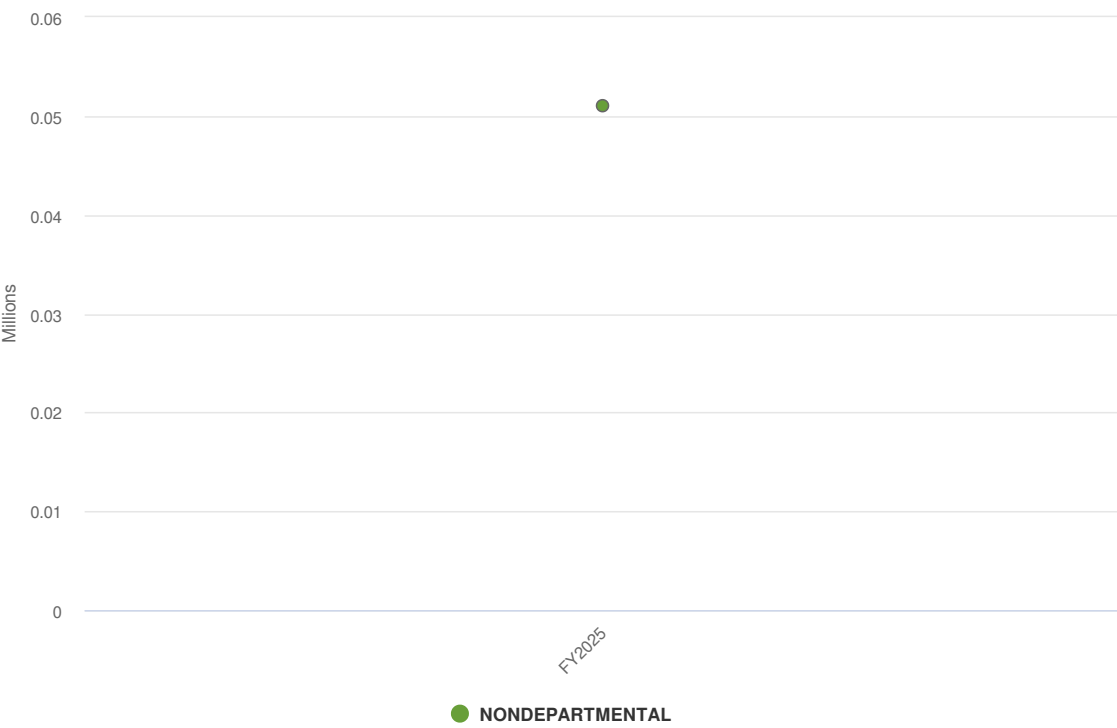
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

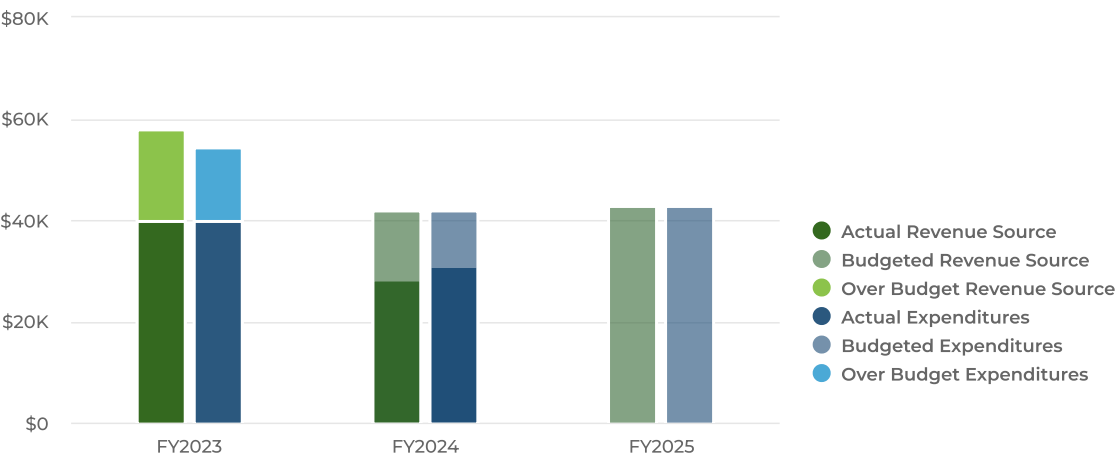


Name	Account ID	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures				
SRO CAR PURCHASE	058-00-00-5178	\$0	\$50,000	N/A
SQUAD CAR MAINTENANCE	058-00-00-9210	\$1,000	\$1,000	0%
Total Expenditures:		\$1,000	\$51,000	5,000%

066 - Sheriff's Fees

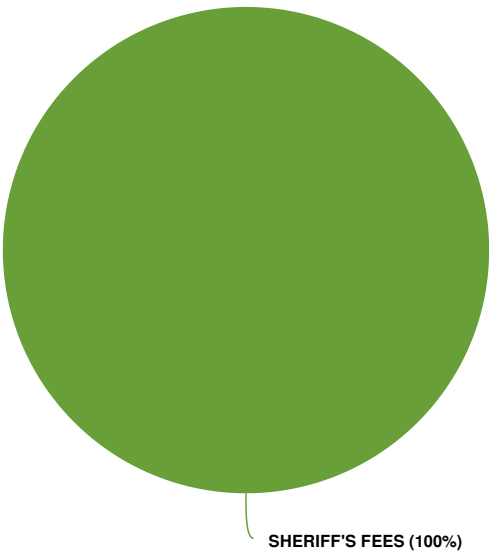
Summary

The County of Carroll is projecting \$43K of revenue in FY2025, which represents a 2.4% increase over the prior year. Budgeted expenditures are projected to increase by 2.4% or \$1K to \$43K in FY2025.

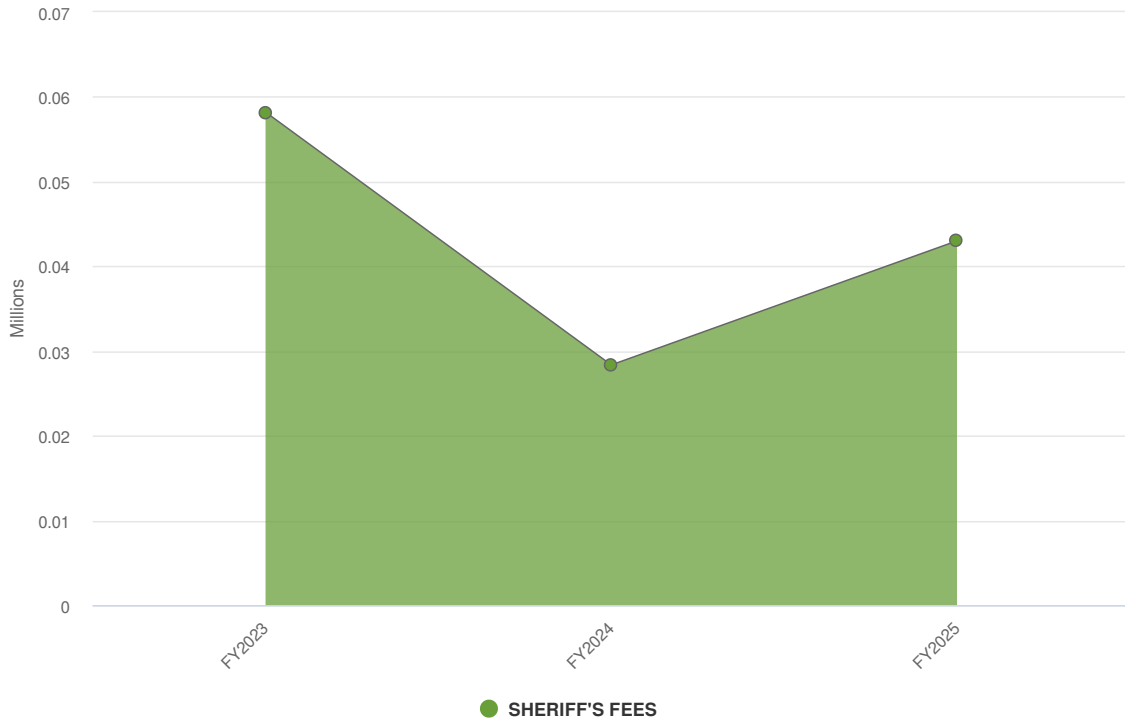


Revenue by Fund

2025 Revenue by Fund



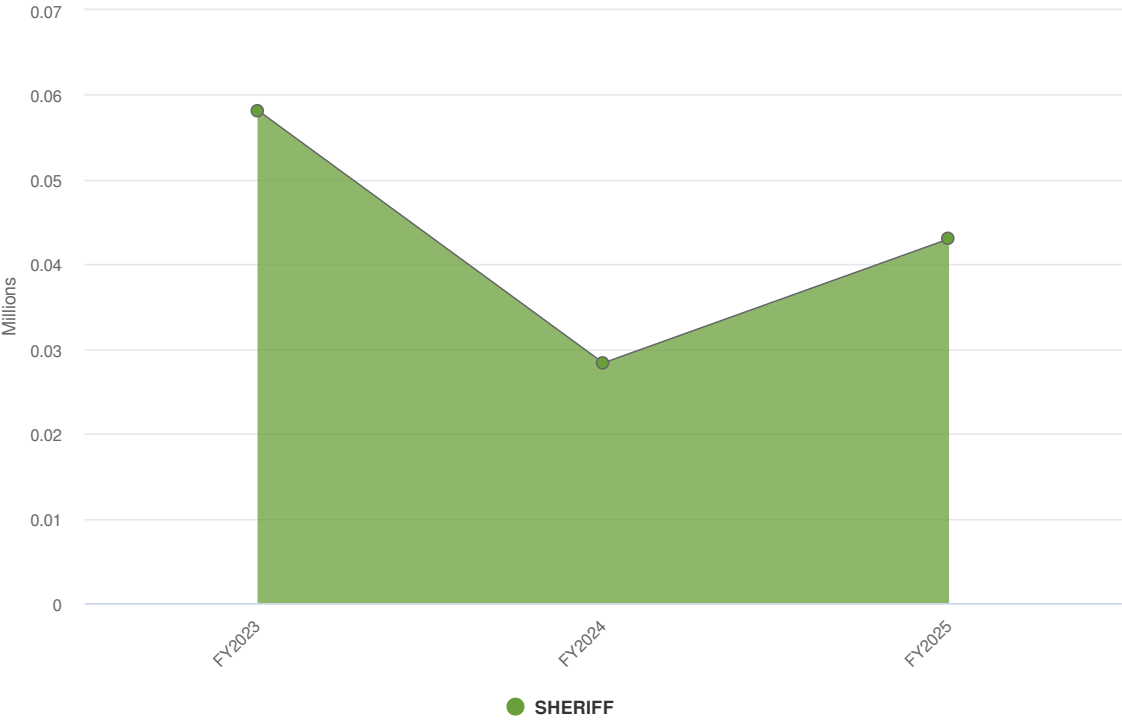
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
SHERIFF'S FEES						
INTEREST EARNED	066-00-00-3027	\$0	\$1	\$1	\$0	-100%
SHERIFF'S FEES	066-00-00-3268	\$58,199	\$40,000	\$42,000	\$43,000	2.4%
Total SHERIFF'S FEES:		\$58,199	\$40,001	\$42,001	\$43,000	2.4%

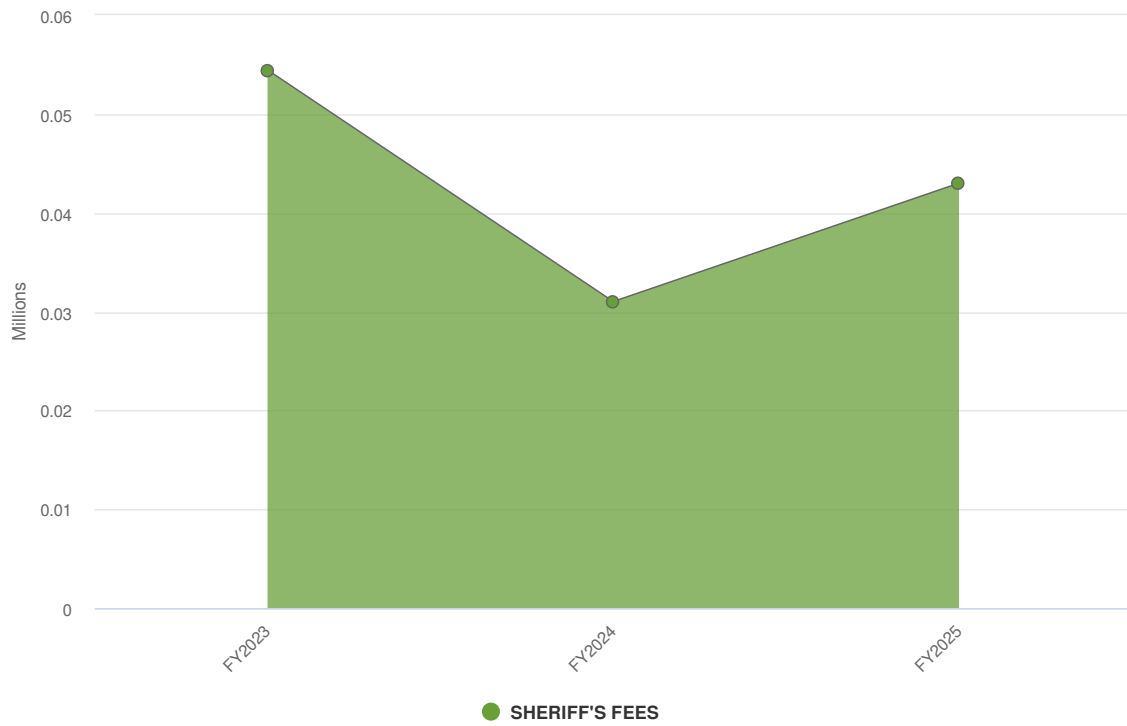
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



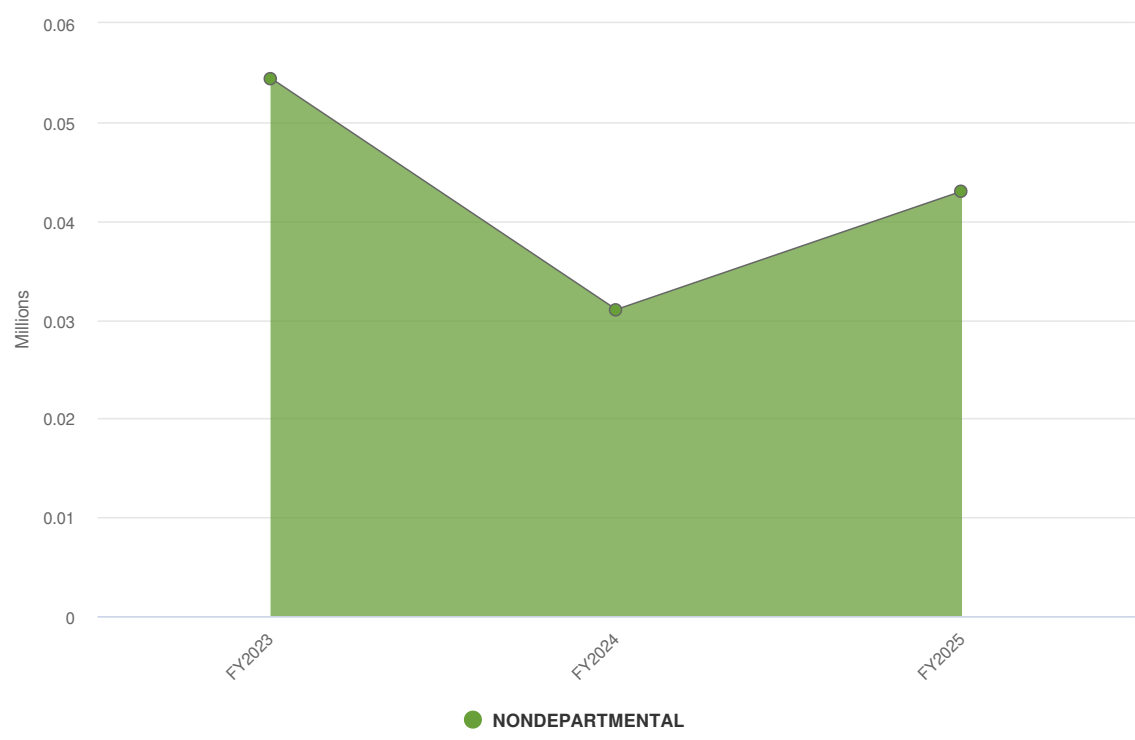
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

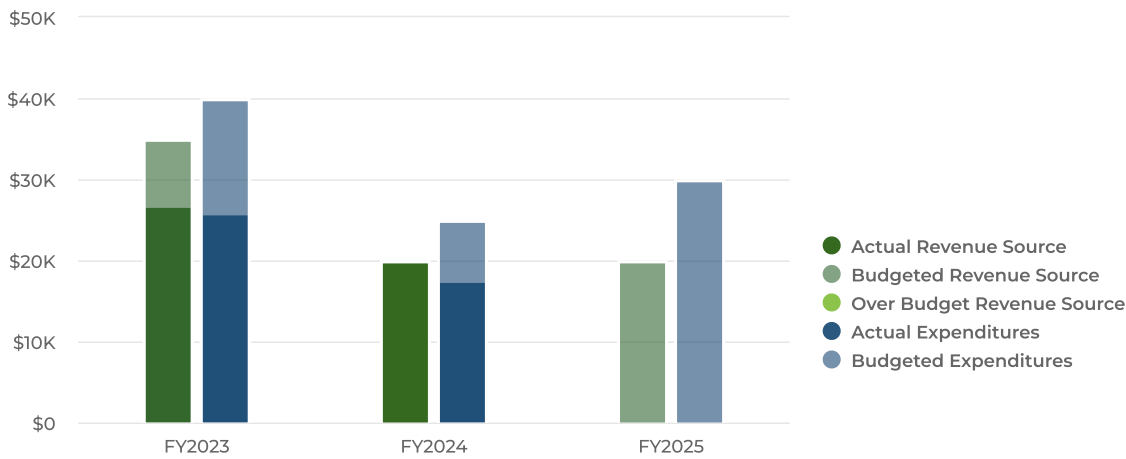


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
FEEES TO GENERAL FUND	066-00-00-8534	\$54,455	\$40,000	\$42,000	\$43,000	2.4%
Total Expenditures:		\$54,455	\$40,000	\$42,000	\$43,000	2.4%

067 - Prisoner Commissary Fund

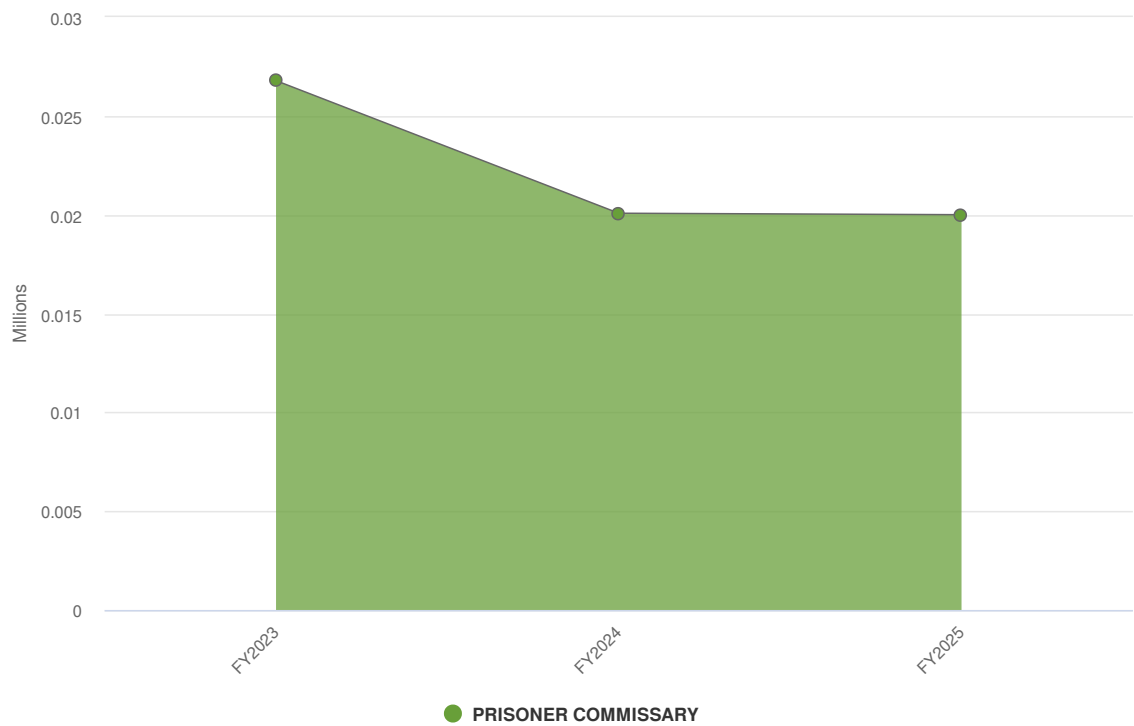
Summary

The County of Carroll is projecting \$20K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 20% or \$5K to \$30K in FY2025.



Revenue by Fund

Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
PRISONER COMMISSARY						
MONEY RECEIVED	067-00-00-3269	\$26,782	\$35,000	\$20,000	\$20,000	0%
Total PRISONER COMMISSARY:		\$26,782	\$35,000	\$20,000	\$20,000	0%

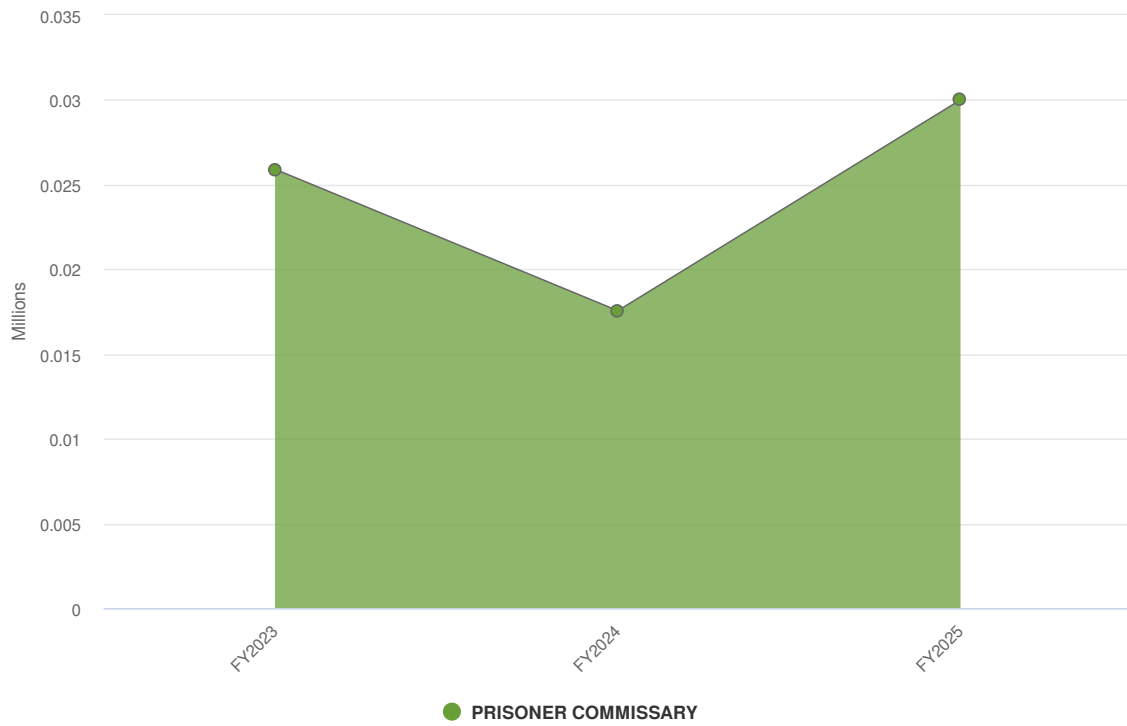
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



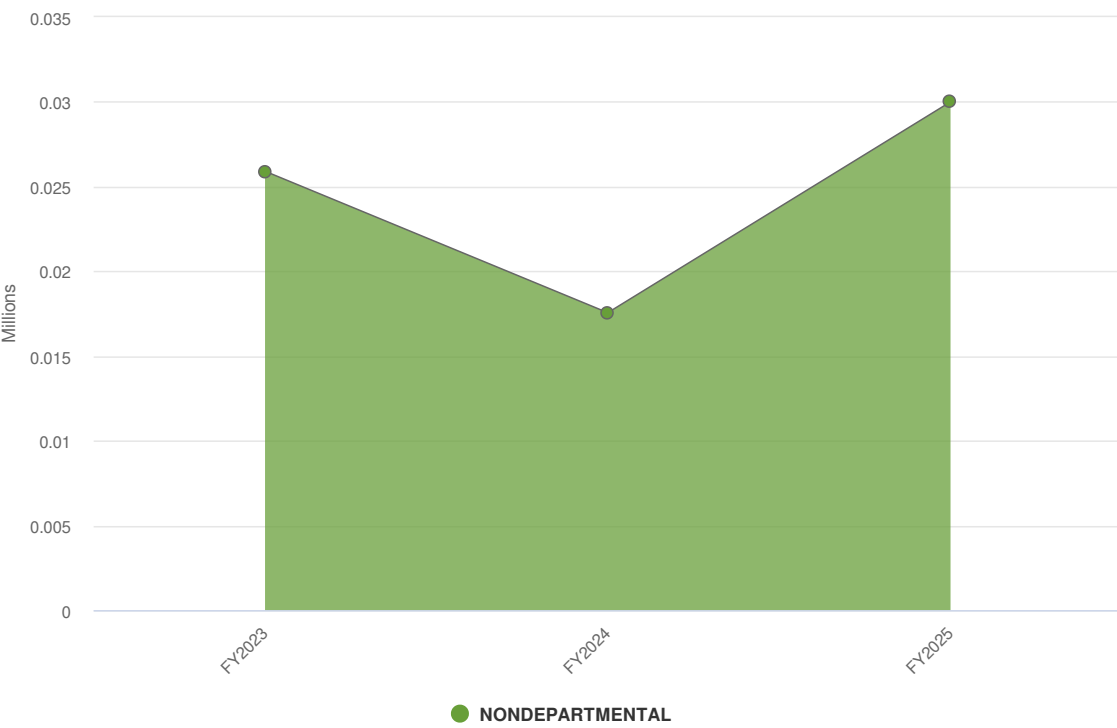
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

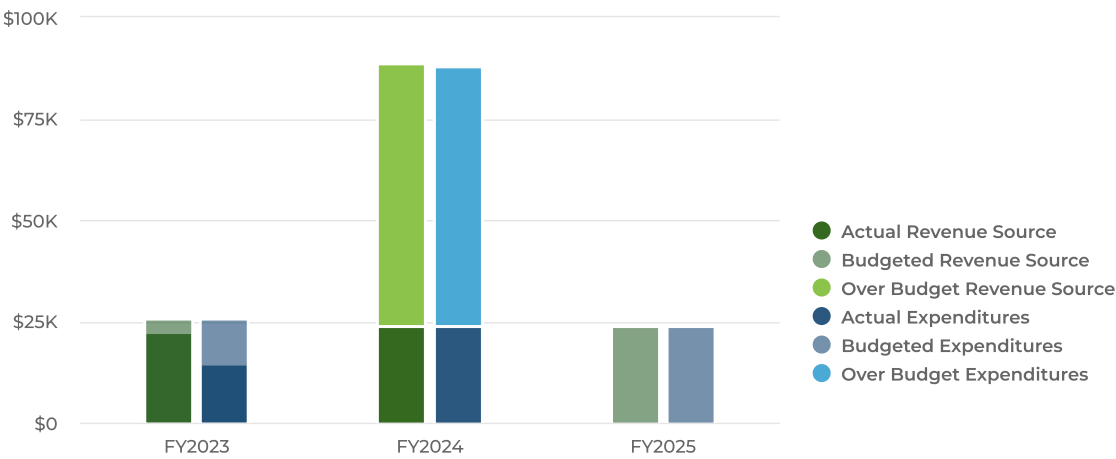


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
COMMISSARY EXPENSES	067-00-00-8535	\$25,904	\$40,000	\$25,000	\$30,000	20%
Total Expenditures:		\$25,904	\$40,000	\$25,000	\$30,000	20%

068 - Sheriff Trust Account

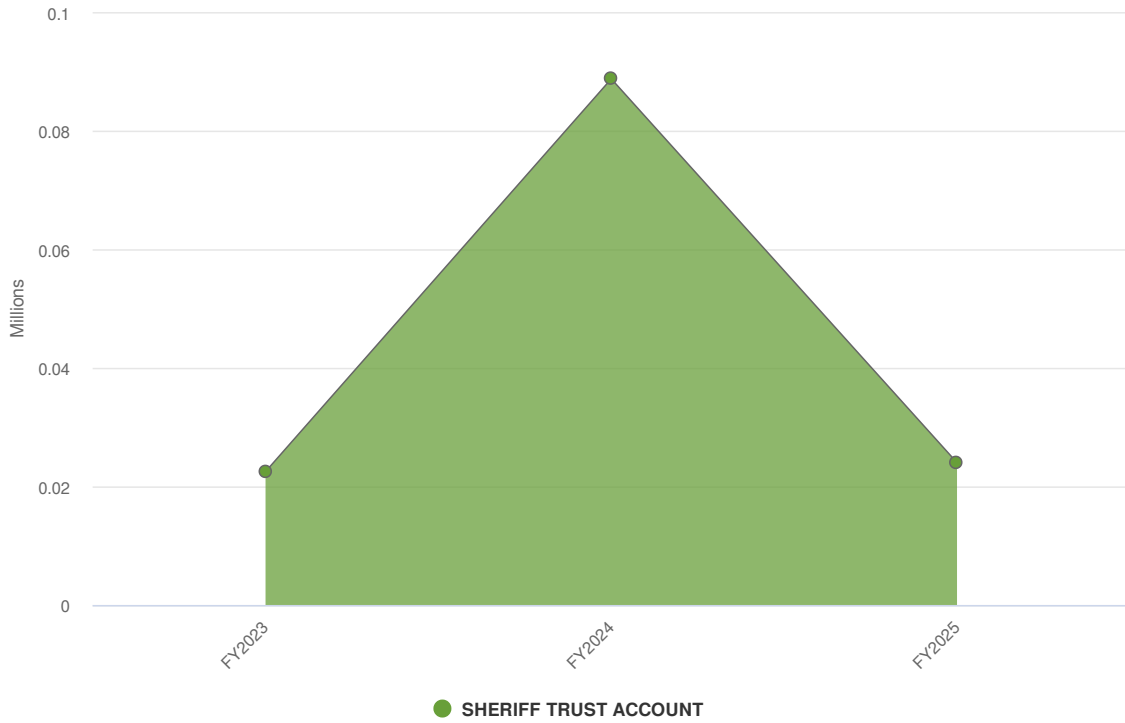
Summary

The County of Carroll is projecting \$24K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$24K in FY2025.



Revenue by Fund

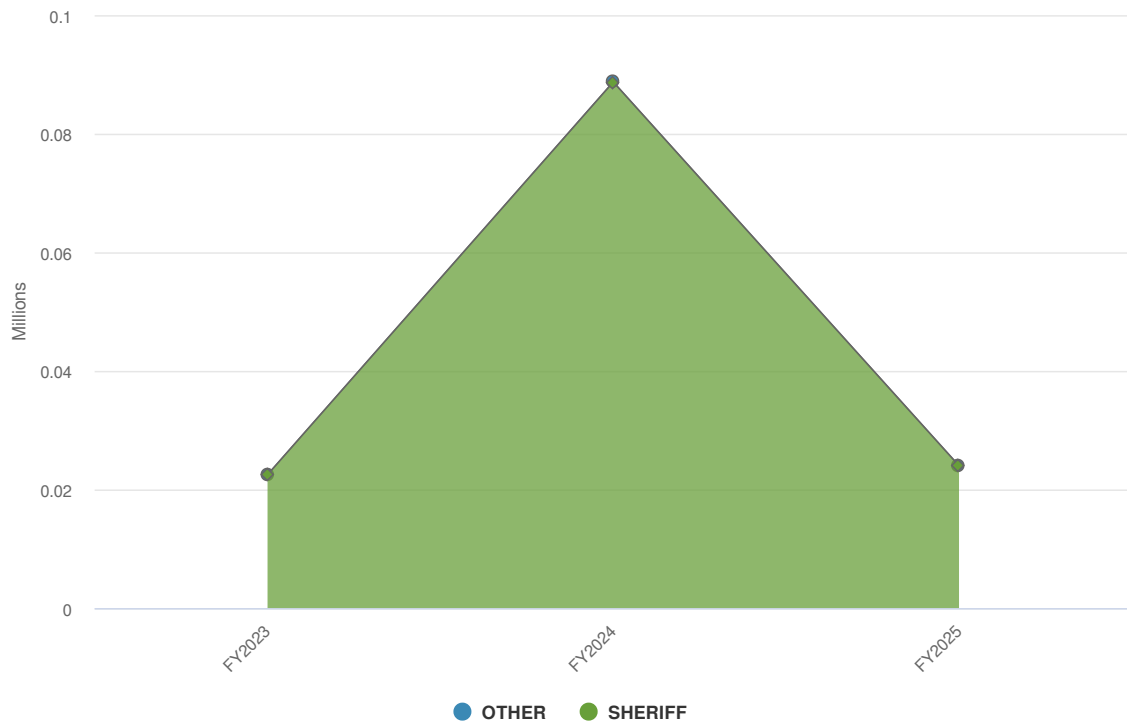
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
SHERIFF TRUST ACCOUNT						
INTEREST EARNED	068-00-00-3027	\$3	\$0	\$3	\$3	0%
SHERIFF SALE & BOND FEES RECD	068-00-00-3270	\$22,491	\$26,000	\$24,000	\$24,000	0%
Total SHERIFF TRUST ACCOUNT:		\$22,494	\$26,000	\$24,003	\$24,003	0%

Revenues by Source

Budgeted and Historical 2025 Revenues by Source



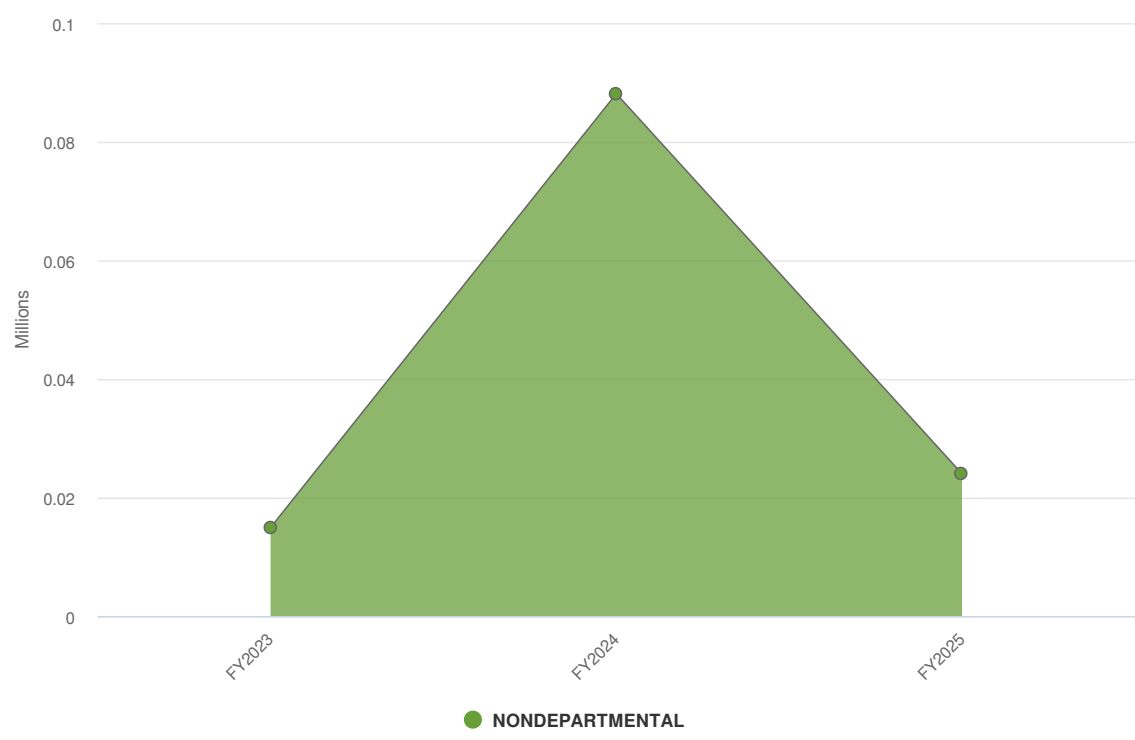
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

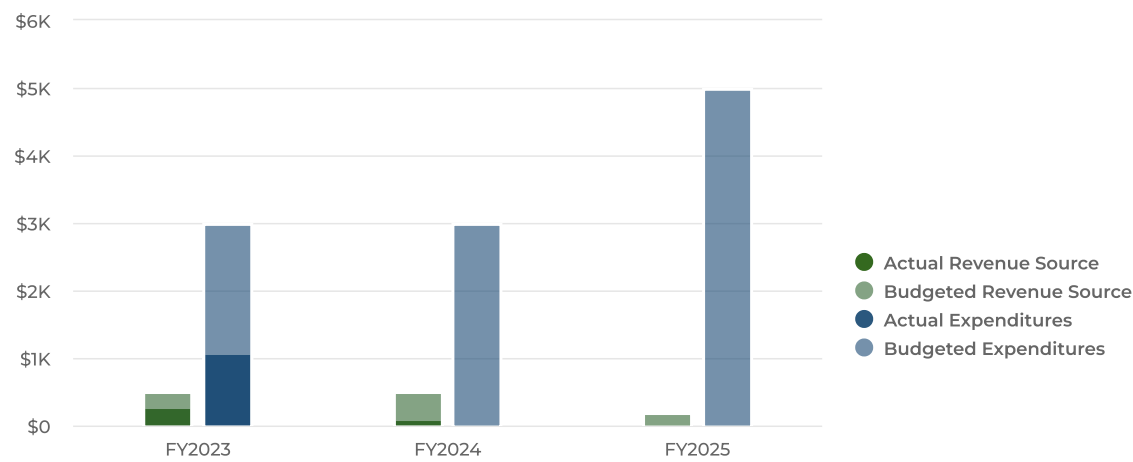


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
BOND FEES/SHER SALE DISBURSEMT	068-00-00-8536	\$14,923	\$26,000	\$24,000	\$24,000	0%
Total Expenditures:		\$14,923	\$26,000	\$24,000	\$24,000	0%

073 - K-9 Fund

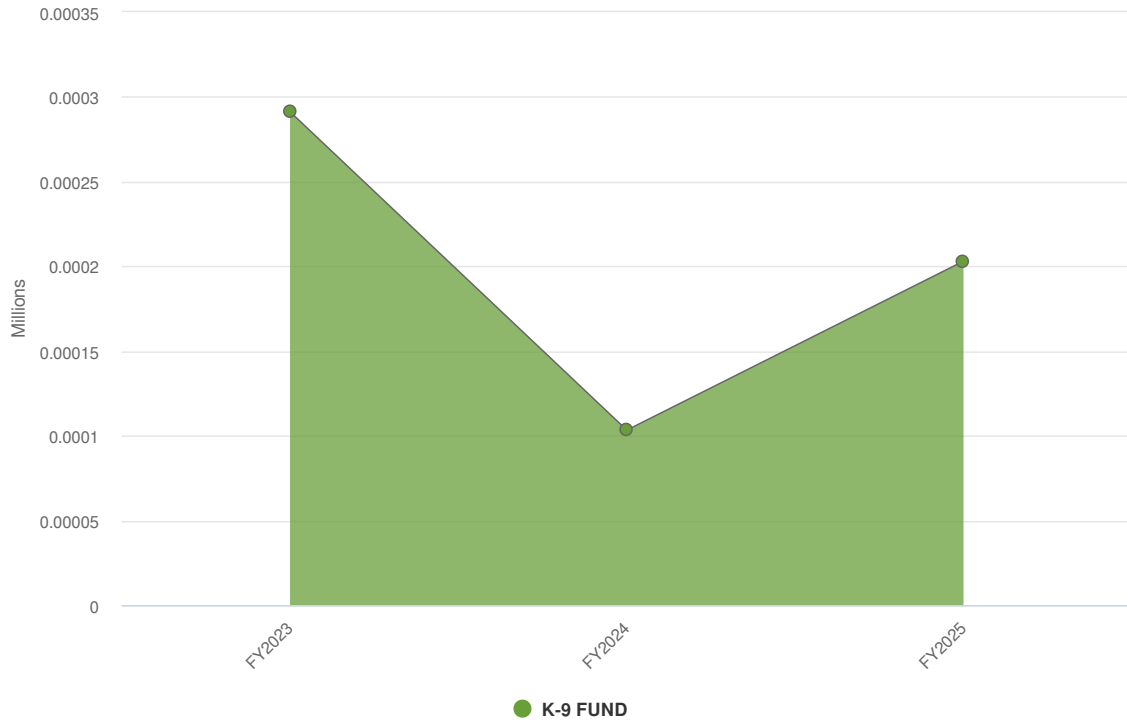
Summary

The County of Carroll is projecting \$203 of revenue in FY2025, which represents a 59.6% decrease over the prior year. Budgeted expenditures are projected to increase by 66.7% or \$2K to \$5K in FY2025.



Revenue by Fund

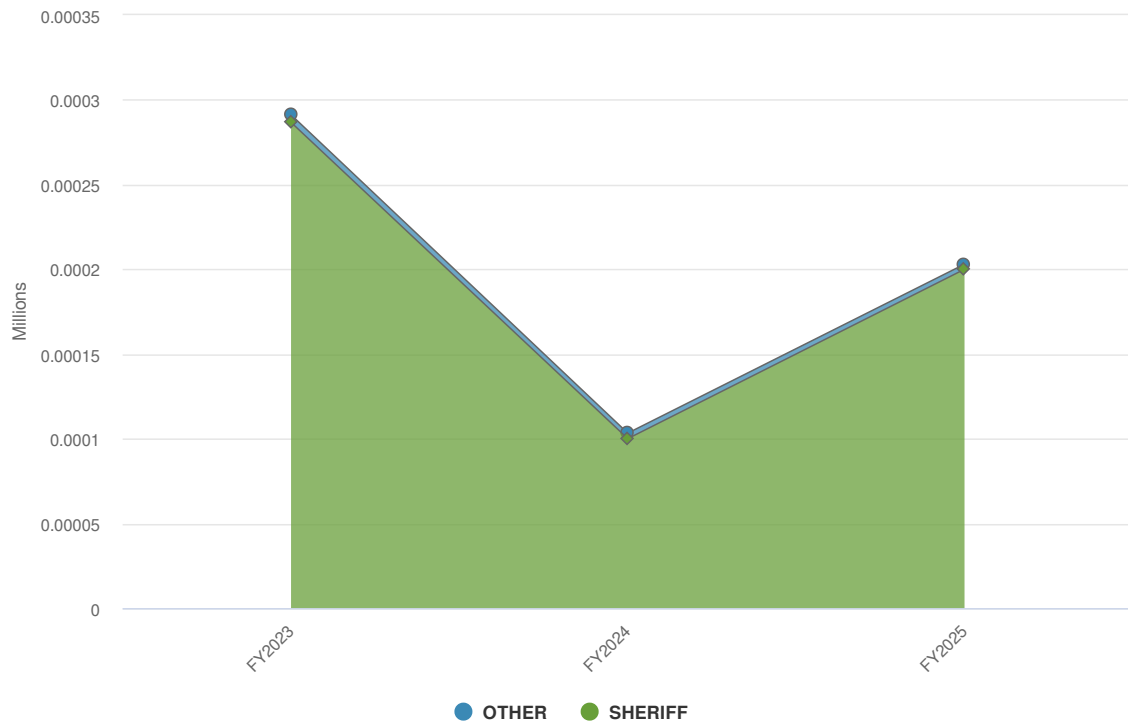
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
K-9 FUND						
INTEREST EARNED	073-00-00-3027	\$4	\$1	\$3	\$3	0%
K-9 RECEIPTS	073-00-00-3330	\$287	\$500	\$500	\$200	-60%
Total K-9 FUND:		\$291	\$501	\$503	\$203	-59.6%

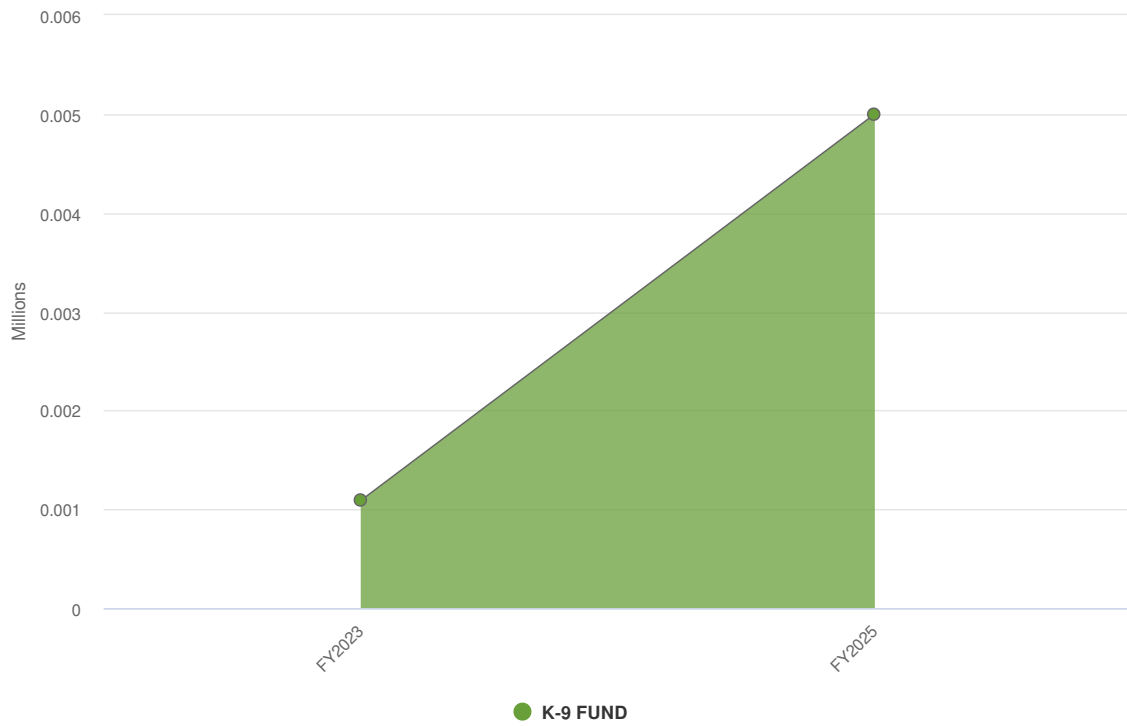
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



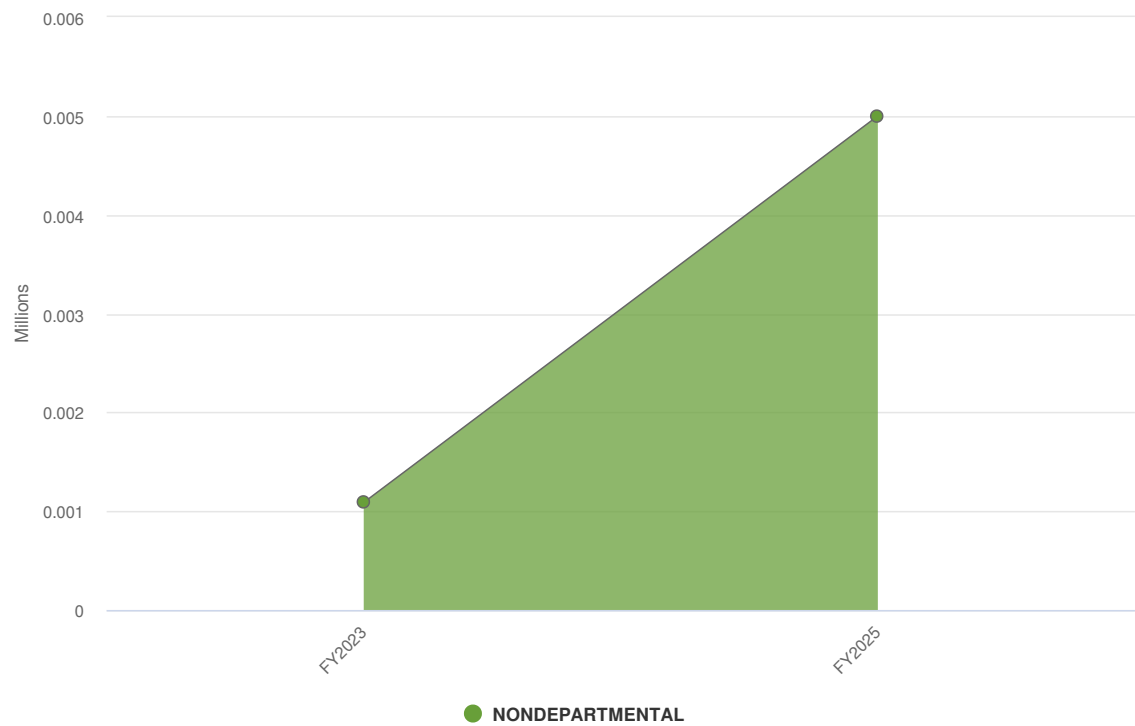
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

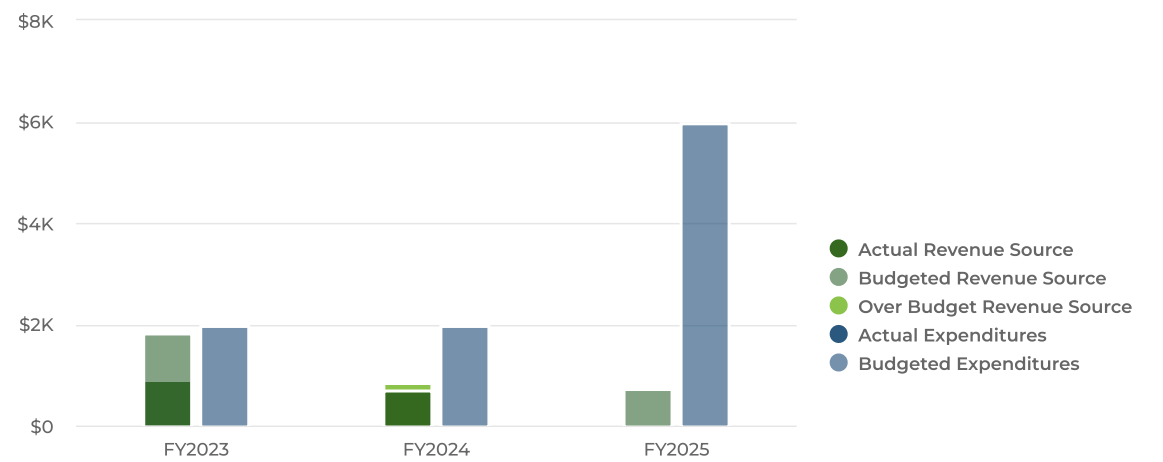


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
DISBURSEMENTS	073-00-00-5510	\$1,088	\$3,000	\$3,000	\$5,000	66.7%
Total Expenditures:		\$1,088	\$3,000	\$3,000	\$5,000	66.7%

075 - FAILURE TO APPEAR

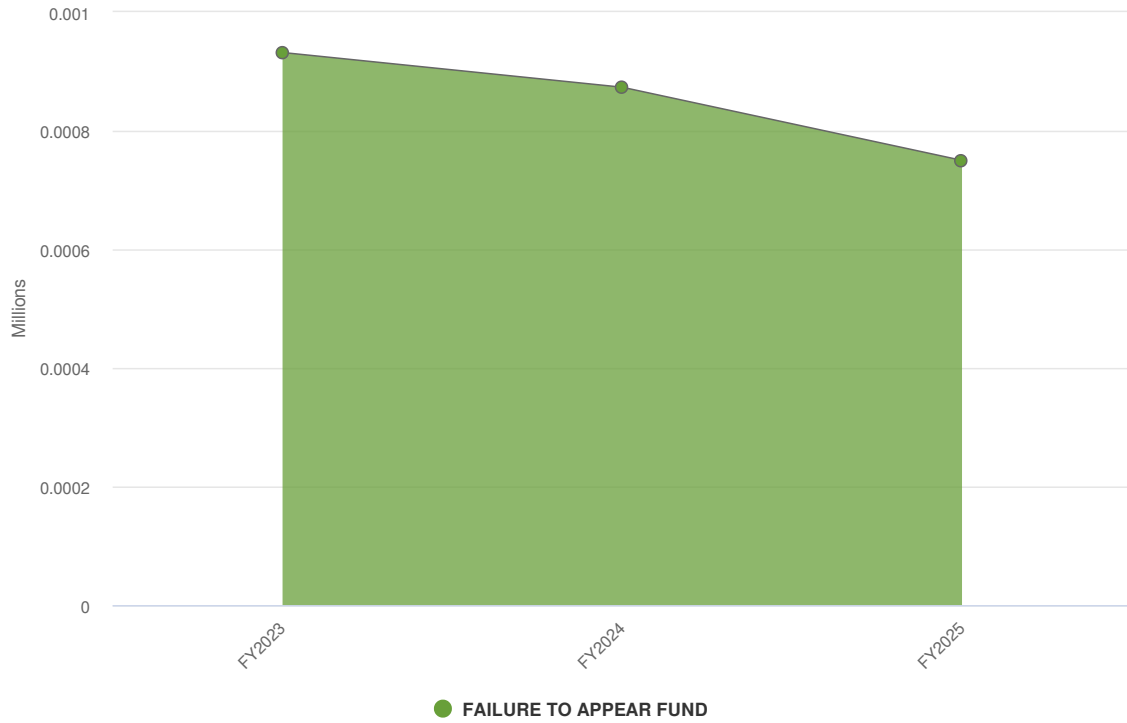
Summary

The County of Carroll is projecting \$750 of revenue in FY2025, which represents a 7.1% increase over the prior year. Budgeted expenditures are projected to increase by 200% or \$4K to \$6K in FY2025.



Revenue by Fund

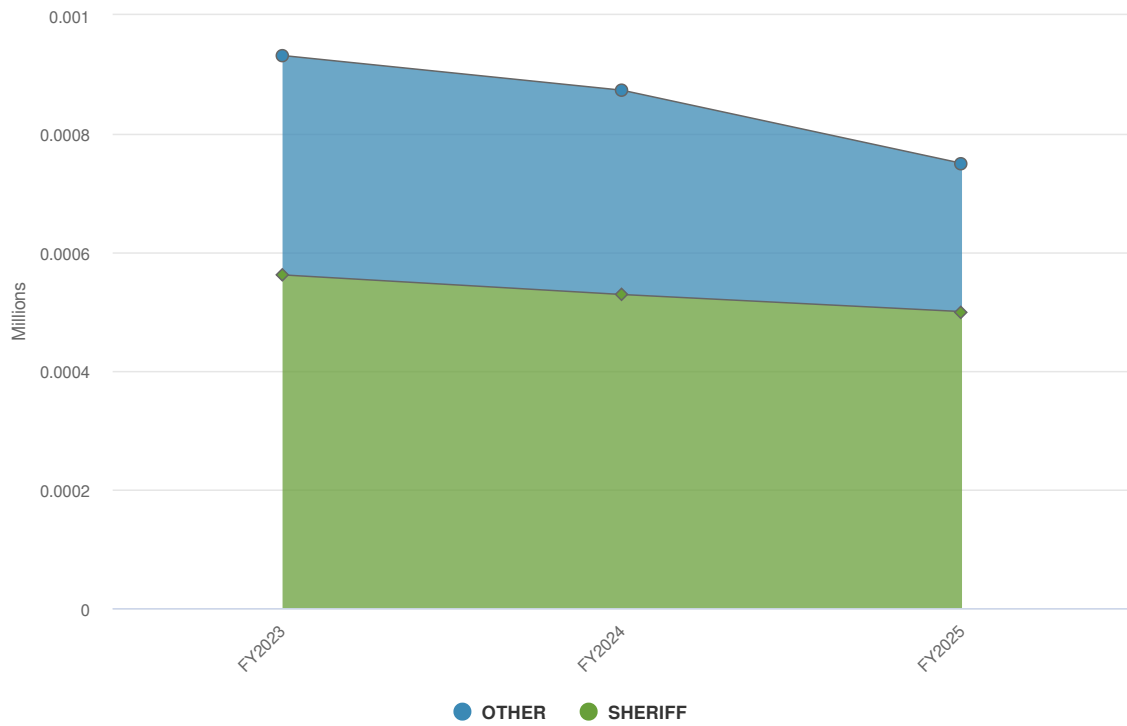
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
FAILURE TO APPEAR FUND						
INTEREST EARNED	075-00-00-3027	\$370	\$30	\$200	\$250	25%
FAILURE TO APPEAR FEES	075-00-00-3320	\$562	\$1,800	\$500	\$500	0%
Total FAILURE TO APPEAR FUND:		\$932	\$1,830	\$700	\$750	7.1%

Revenues by Source

Budgeted and Historical 2025 Revenues by Source



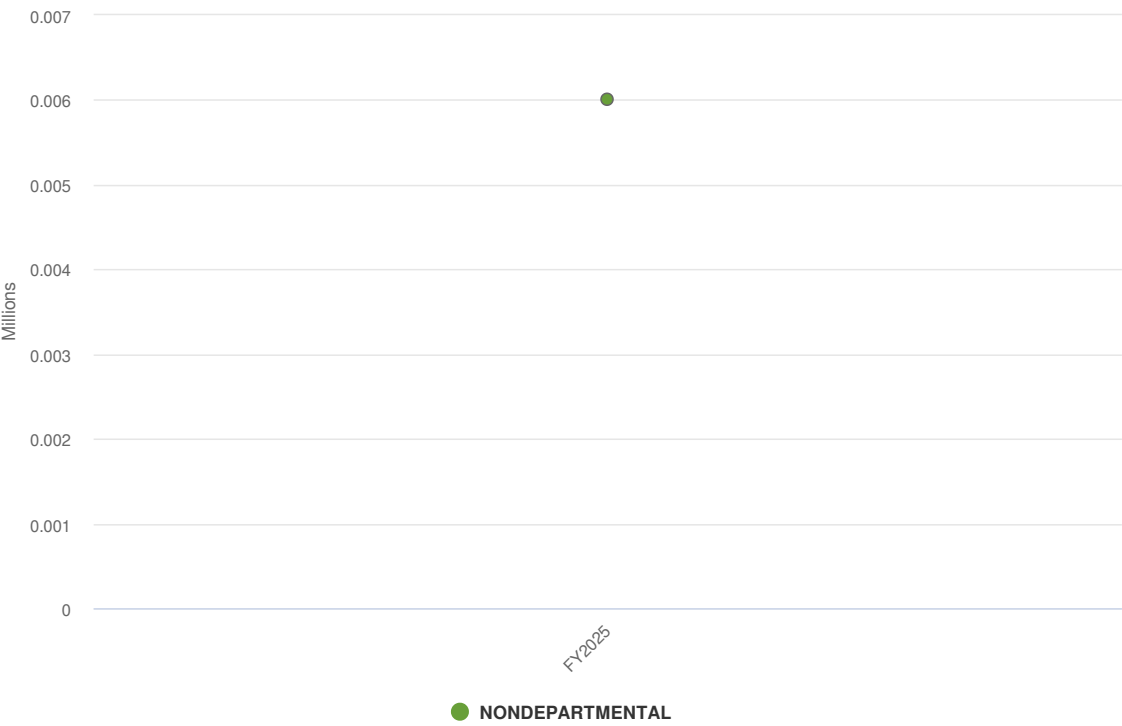
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

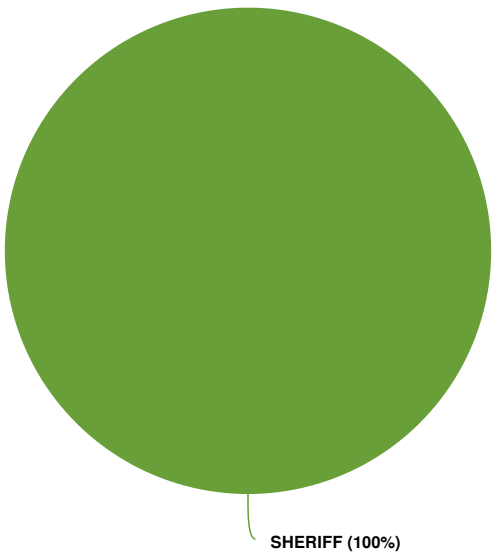
Budgeted and Historical Expenditures by Function



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
SHERIFF EXPENDITURES	075-00-00-7200	\$0	\$2,000	\$2,000	\$6,000	200%
Total Expenditures:		\$0	\$2,000	\$2,000	\$6,000	200%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

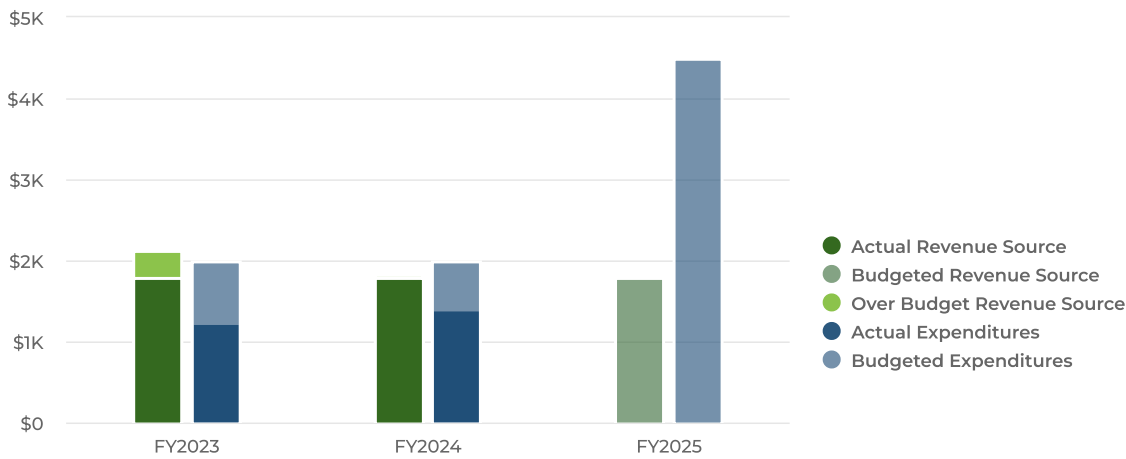


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
SHERIFF		\$0	\$2,000	\$2,000	\$6,000	200%
Total Expense Objects:		\$0	\$2,000	\$2,000	\$6,000	200%

076 - Sex Offender Registry Fund

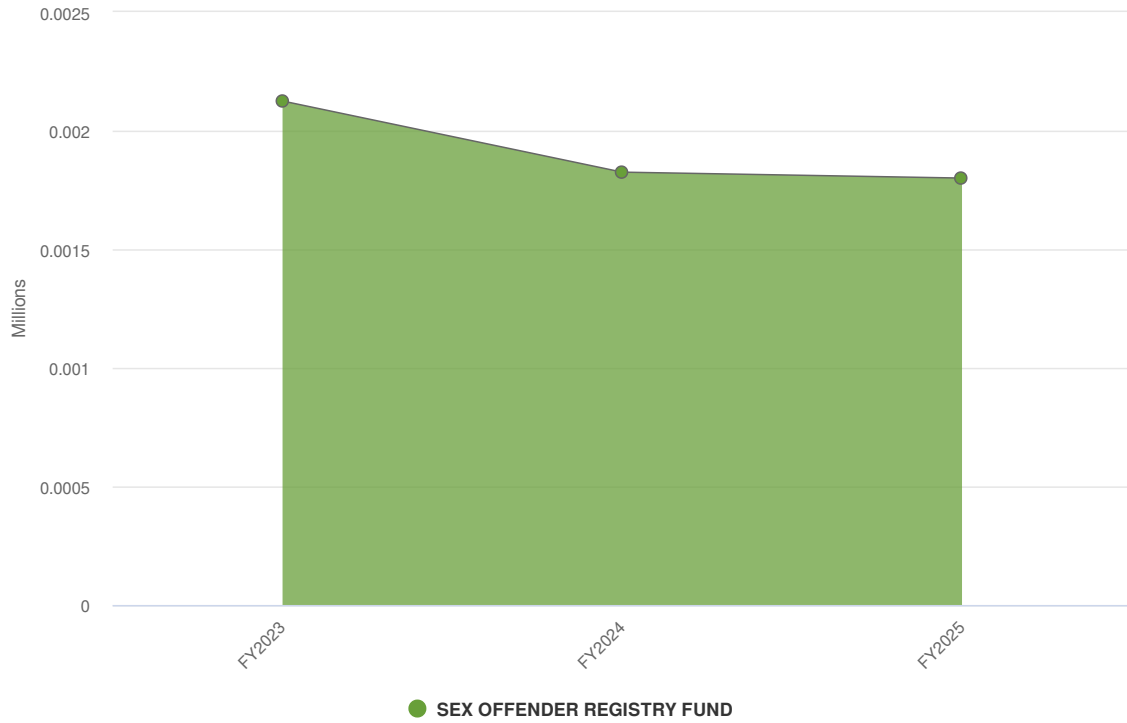
Summary

The County of Carroll is projecting \$1.8K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 125% or \$2.5K to \$4.5K in FY2025.



Revenue by Fund

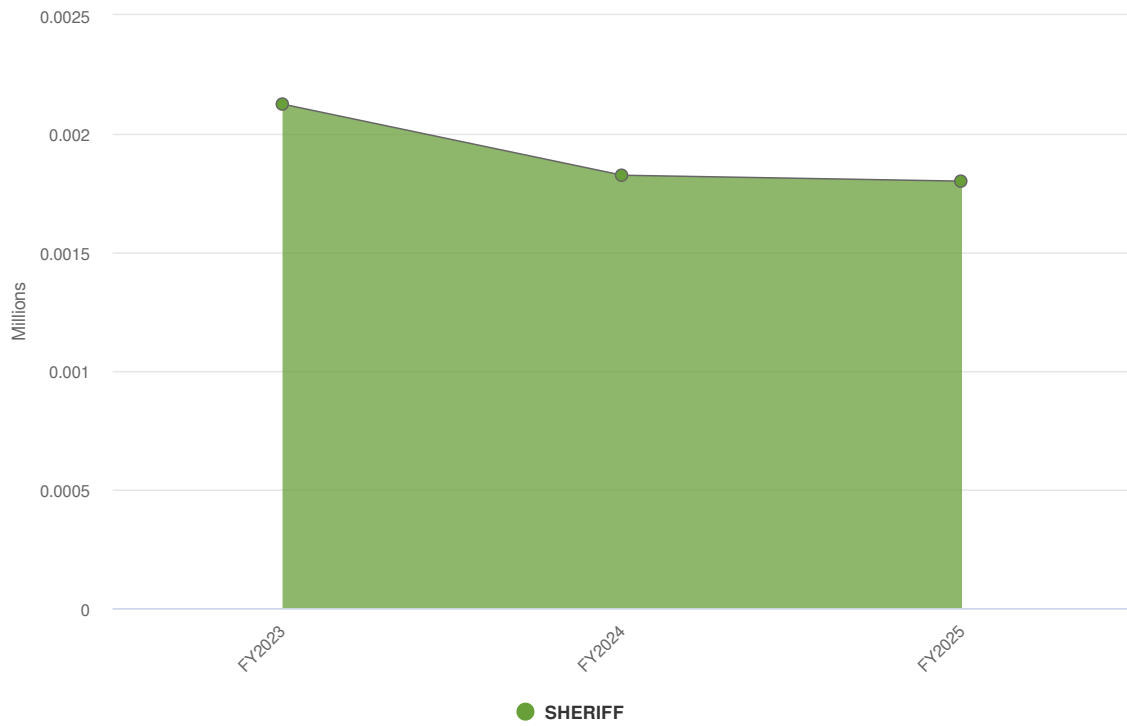
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
SEX OFFENDER REGISTRY FUND						
SEX OFFENDER REGISTRY-REVENUE	076-00-00-3196	\$2,125	\$1,800	\$1,800	\$1,800	0%
Total SEX OFFENDER REGISTRY FUND:		\$2,125	\$1,800	\$1,800	\$1,800	0%

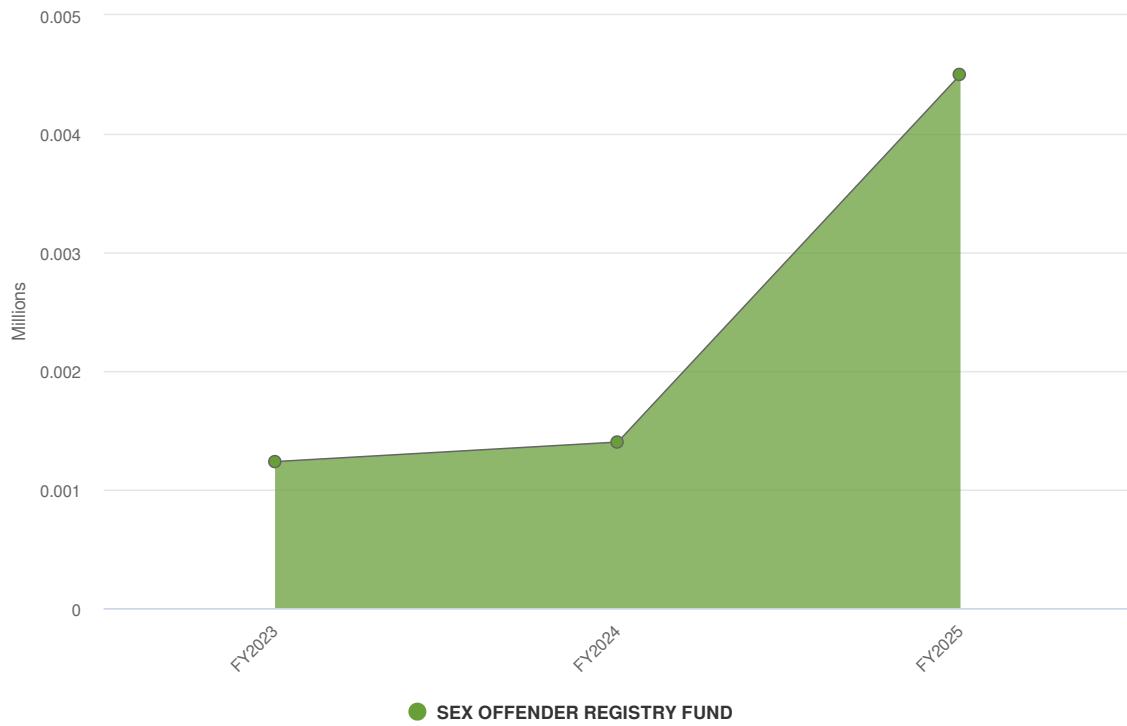
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



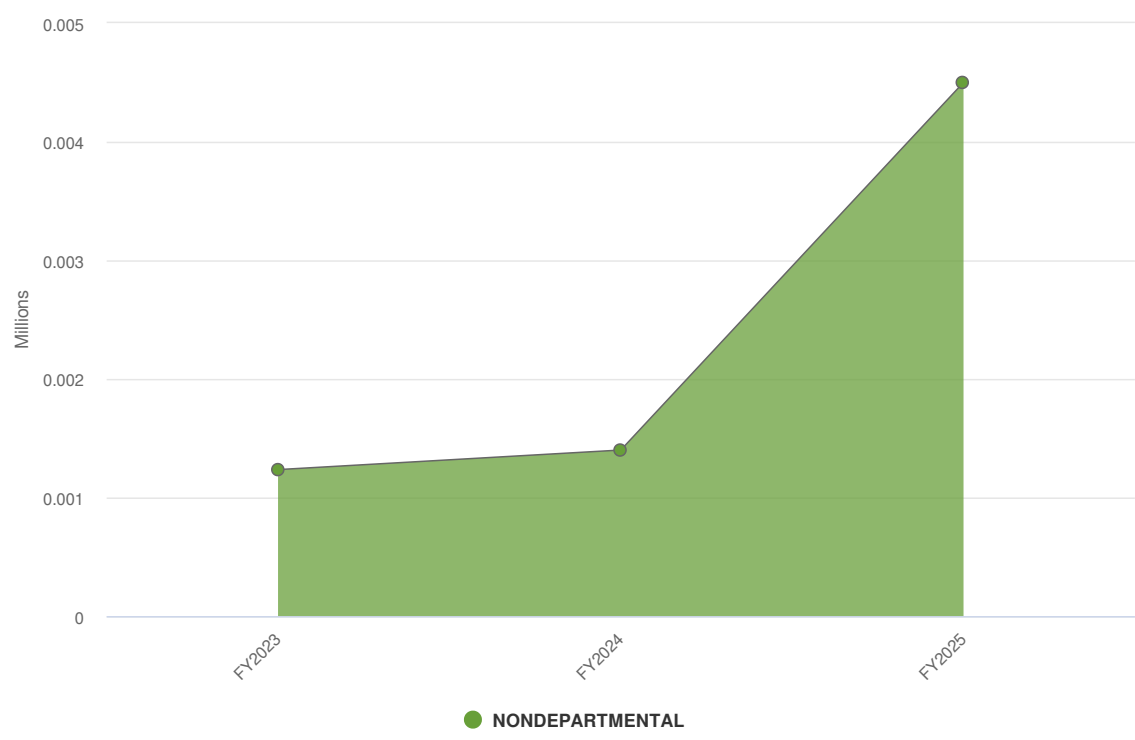
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

Budgeted and Historical Expenditures by Function

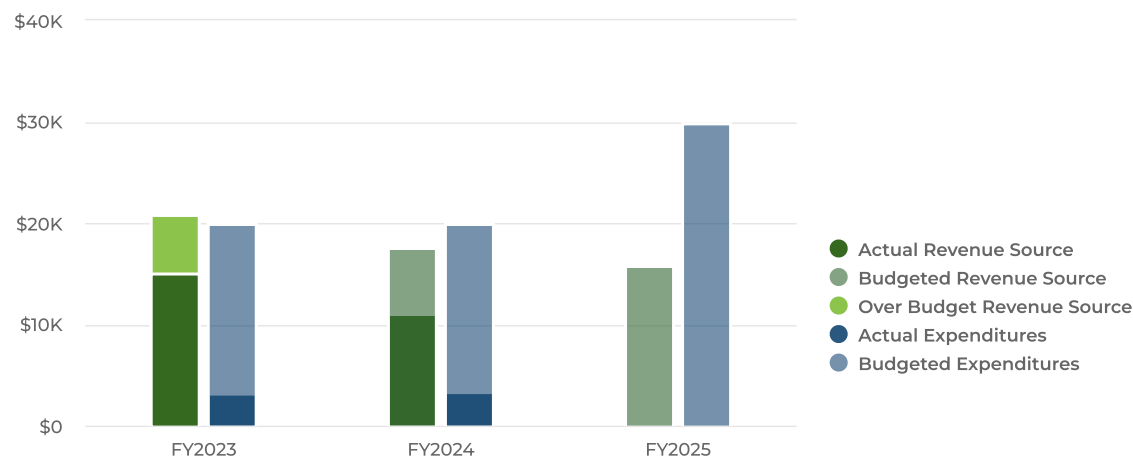


Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
CHECKS WRITTEN	076-00-00-8538	\$1,235	\$2,000	\$2,000	\$4,500	125%
Total Expenditures:		\$1,235	\$2,000	\$2,000	\$4,500	125%

082 - Law Enforcement Operation (LEO)

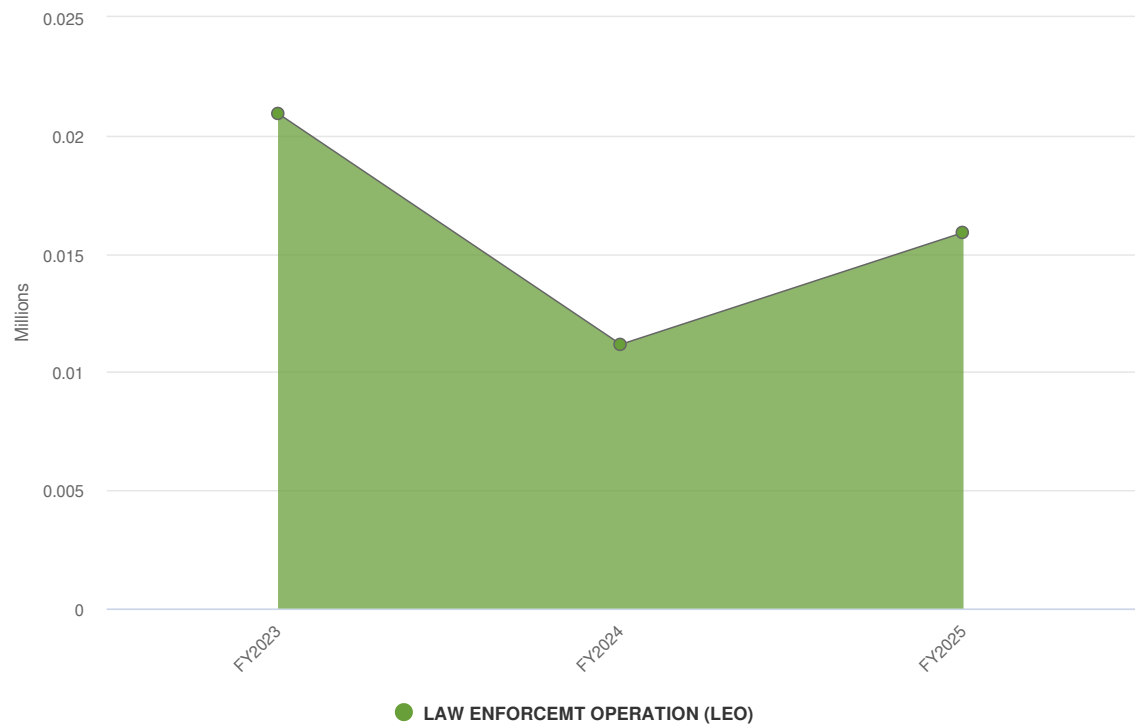
Summary

The County of Carroll is projecting \$15.9K of revenue in FY2025, which represents a 10.2% decrease over the prior year. Budgeted expenditures are projected to increase by 50% or \$10K to \$30K in FY2025.



Revenue by Fund

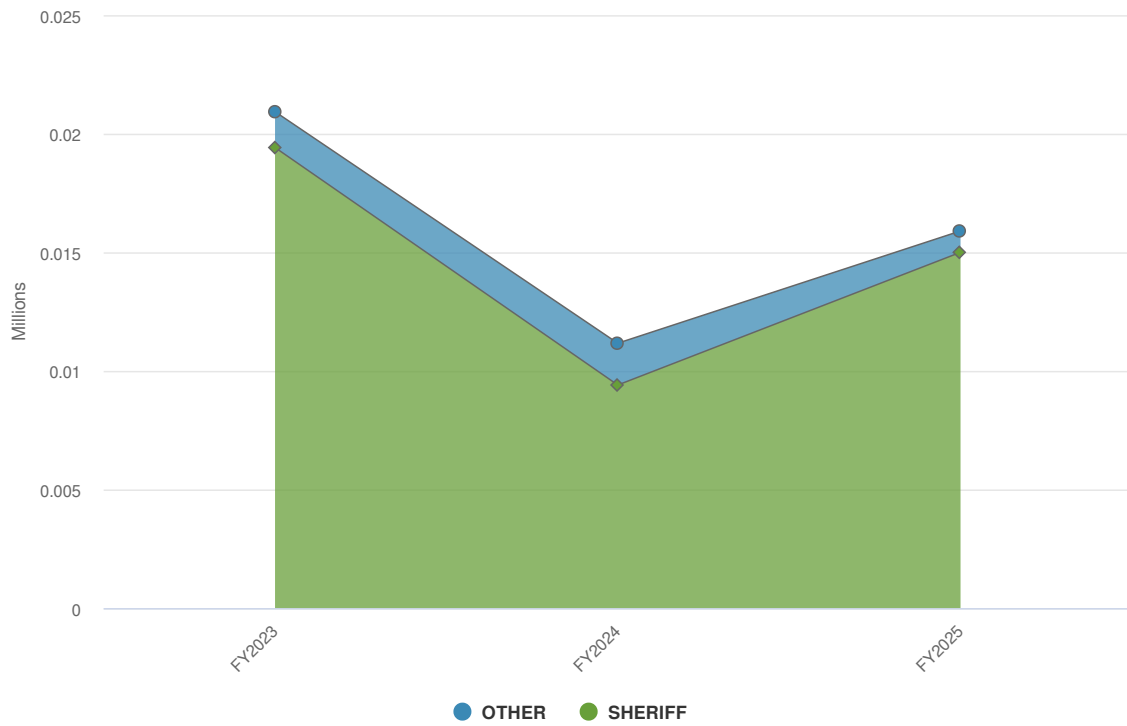
Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
LAW ENFORCEMENT OPERATION (LEO)						
INTEREST EARNED	082-00-00-3027	\$1,511	\$60	\$700	\$900	28.6%
SHERIFF LAW ENFORCE OP REV	082-00-00-3802	\$19,417	\$15,000	\$17,000	\$15,000	-11.8%
Total LAW ENFORCEMENT OPERATION (LEO):		\$20,928	\$15,060	\$17,700	\$15,900	-10.2%

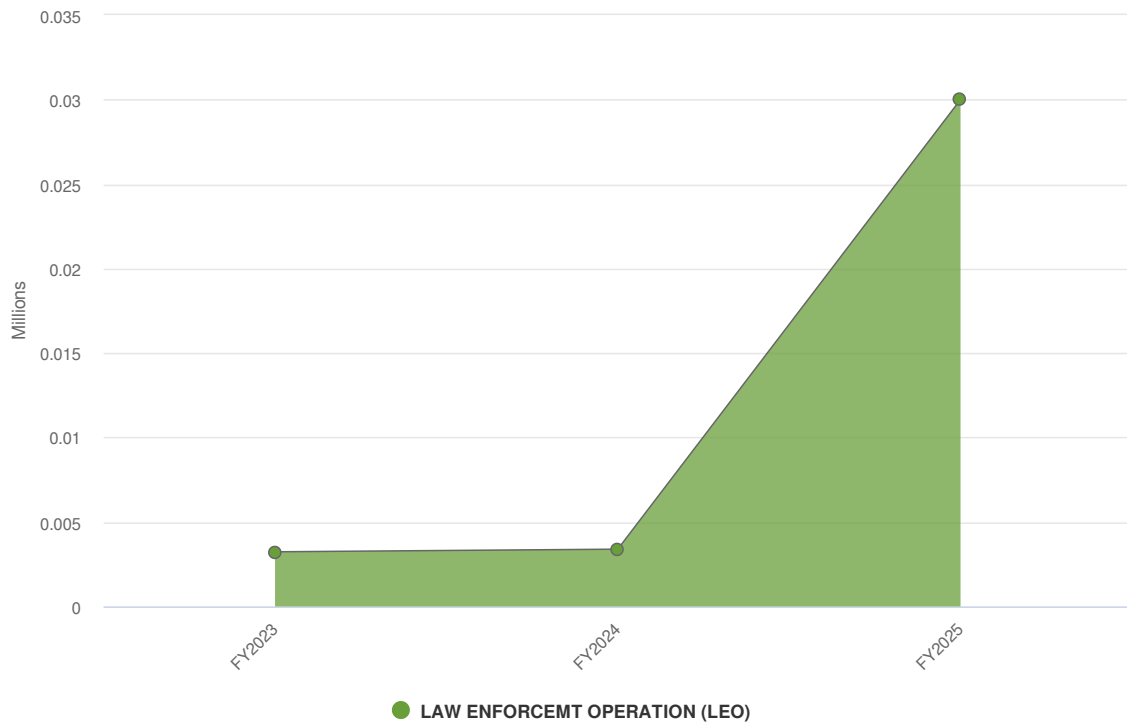
Revenues by Source

Budgeted and Historical 2025 Revenues by Source



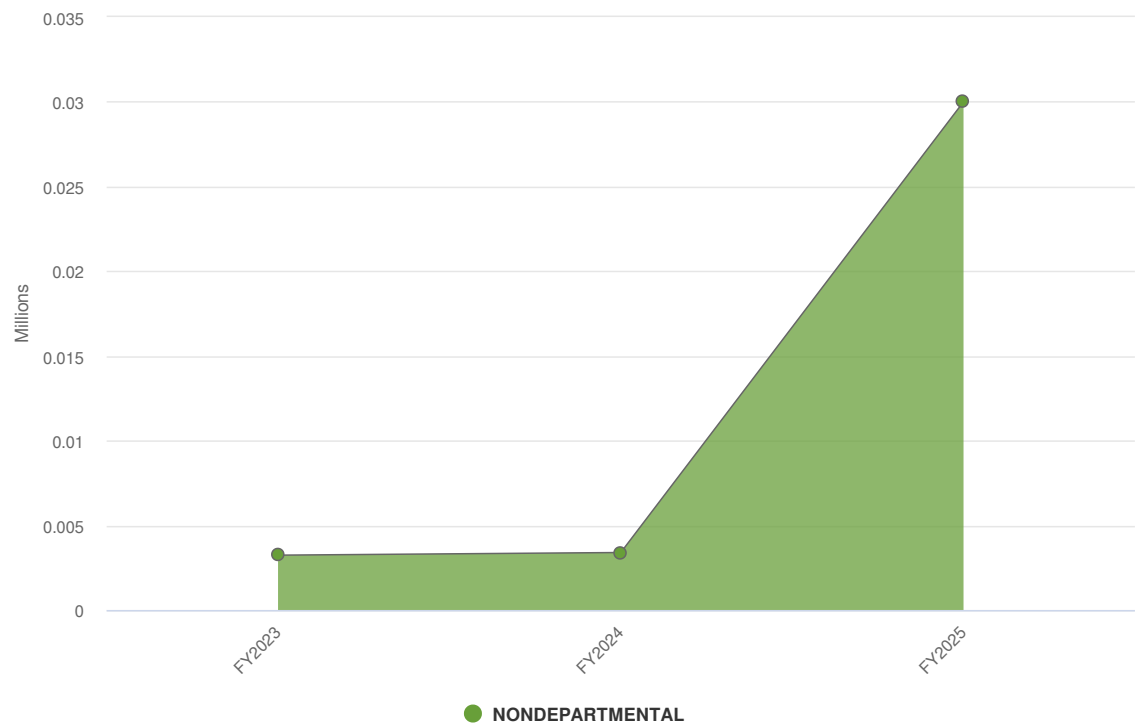
Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund



Expenditures by Function

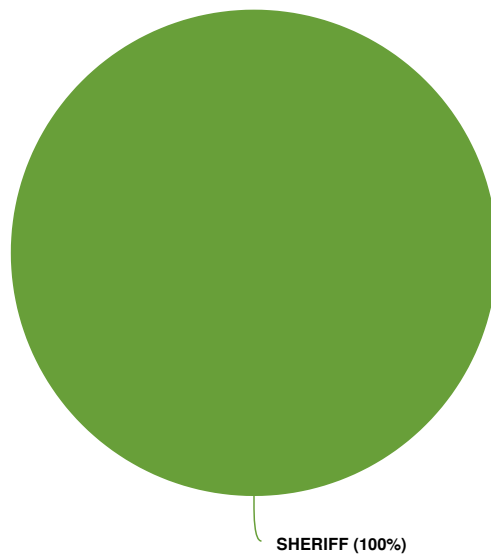
Budgeted and Historical Expenditures by Function



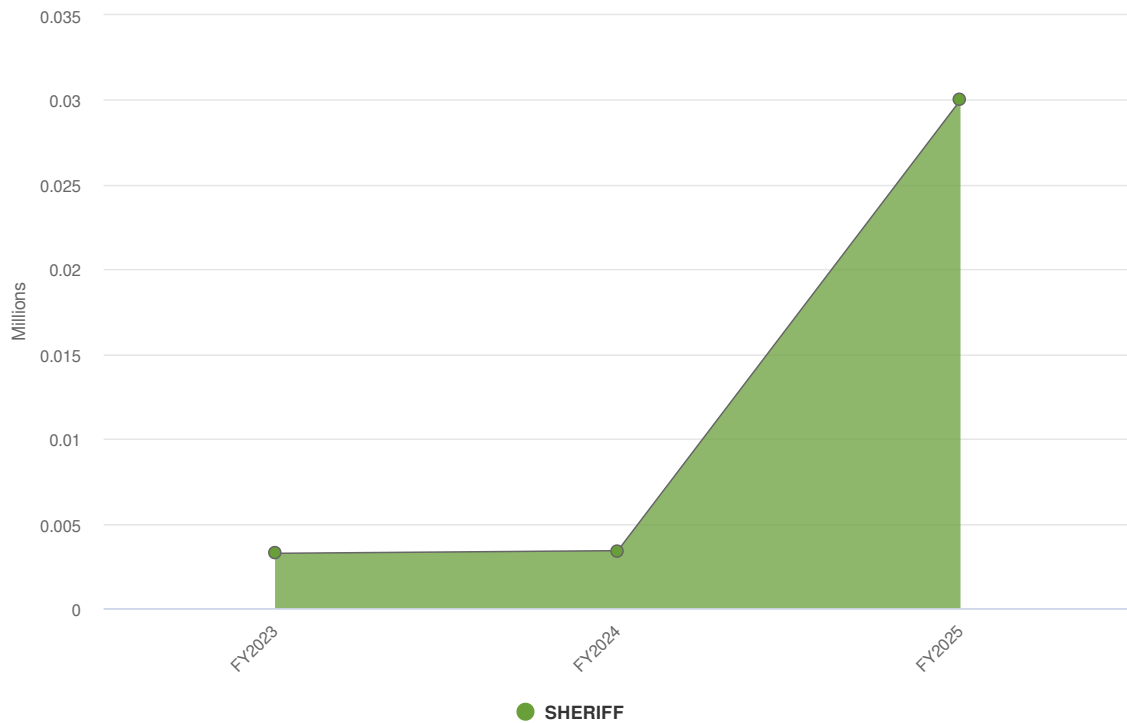
Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expenditures						
SHERIFF LAW ENFORCE OP EXP	082-00-00-5522	\$3,236	\$20,000	\$20,000	\$30,000	50%
Total Expenditures:		\$3,236	\$20,000	\$20,000	\$30,000	50%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actuals	FY2023 Adopted Budget	FY2024 Adopted Budget	FY 2025 DRAFT BUDGET	FY2024 Adopted Budget vs. FY2025 Budgeted (% Change)
Expense Objects						
SHERIFF		\$3,236	\$20,000	\$20,000	\$30,000	50%
Total Expense Objects:		\$3,236	\$20,000	\$20,000	\$30,000	50%

DEPARTMENTS

Supervisor of Assessments

Annette Gruhn

Supervisor of Assessments

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 were 13321 parcels as of 2024.

Organizational Chart

Treasurer

Lydia Hutchcraft
County Treasurer / Collector

The County Treasurer's Office has the following responsibilities:

- Prepare all real estate and mobile home tax bills; collects the revenue and distributes it to fifty different taxing districts,
- Invests all of County funds under her jurisdiction into interest bearing funds,
- 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 Hotel/Motel tax board and is the Treasurer of the 911 board
- The County Treasurer is an elected position.

Organizational Chart

County Clerk & Recorder

Amy Buss

County Clerk and Recorder

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, vital recorders and records all property transactions.
- (4) Clerk of the County Board;
- (5) The Clerk and Recorder is an elected official

Organizational Chart

County Sheriff

Ryan Kloepping
County Sheriff

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 multitask agency. The Sheriff's Office is staffed by thirty-one 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. There are also School Resource Officers (SRO) for the 3 school districts in Carroll County. 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.

Organizational Chart

Probation

Marcie Arno

Chief Managing Officer

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.

Organizational Chart

Public Defender

David Brown

Public Defender

States Attorney

Aaron Kaney
States Attorney

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.

Organizational Chart

Circuit Clerk

Patty Hiher
Circuit Clerk

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 state 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, they are a paperless court, all civil pleadings are E-Filed and accepts 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.

Organizational Chart

Animal Control

Lisa Ashby

Animal Control Officer

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. The Animal Control officer manages the Animal Control facilities located behind the Highway Department buildings and the dog registration program within the County. The department consists of one non-union full-time employee and various part-time employees as needed.

Organizational Chart

County Administrator

Robert Jachnicki

County Administrator

The Administrator directs the day-to-day operations of County functions and activities that fall under the jurisdiction of the County Board. The administrator plans, develops, and recommends policies and programs for Board consideration. Collaborates with local, state, federal, or other county organizations that may affect the county. Coordinates county departments, offices, or agencies on policy and budget implementation to promote operational efficiency and consistency.

Program Compliance Oversight Monitor (PCOM)

Mary Maszk

PCOM

PCOM oversees and reviews all applications for the Carroll County Public Transportation Program working closely with the Illinois Department of Transportation (IDOT). Performs audit of monthly invoices and reconciles all financial transactions of the Program. Responsible for federal and state compliance requirements of the Program. Monitors the level and performance of public transportation services provided by the County.

Highway

Sara Renkes
County Engineer

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.

Organizational Chart

Health Department

Dawn Holland

County Health Dept Head

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

Organizational Chart

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterment (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from the community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and CI is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of a government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of the total cost of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprise include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represents funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefits) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria for the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, roads, sewers, etc. It also requires the presentation of a narrative statement of the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity accounts for and reports other post-employment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve a fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of

the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected.

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.