



October 15, 2024

To: Michael J. Buehler, McHenry County Board Chairman
Honorable Members of the McHenry County Board

From: Peter B. Austin, County Administrator
Kerri Wisz, Chief Financial Officer

Re: **Fiscal Year 2025 Budget**

We are pleased to present the Fiscal Year 2025 (FY25) budget. This budget is submitted in accordance with the adopted budget and financial policies of the County and the laws of the State of Illinois. Every elected and appointed official has been engaged in developing this budget.

As part of this year's Board Approved Budget Policy, County Administration was given the direction to create five different property tax revenue scenarios for the Board to consider; 3% reduction from prior year levy, no change to prior year levy, new growth only, new growth and a portion of consumer price index (CPI) allowed under Property Tax Extension Limitation law (PTELL) and new growth and all of CPI allowed. These scenarios were created along with recommendations of what expenses would need to be reduced depending on the amount of property taxes levied. In the Spring of 2024, McHenry County voters approved the use of sales tax to fund mental health services in the County. This eliminated the property tax levy collected for the Mental Health Board. For comparison purposes, the mental health portion of the levy was removed from the prior year levy amount for each scenario. With several years of reduced or stagnant levy revenue (outside of new growth), increased unfunded mandates and continued high inflation, all revenues and expenses were considered in developing this budget.

As the FY25 budget was being prepared, several departments requested new positions. Three of these new positions are Sheriff's Deputies. After analysis of the data by the Sheriff's office and consideration that the County has maintained services with the same number of deputies since 2005, increasing must be considered. The County Board has always remained thoughtful with how recurring expenses should be funded, without one-time sources of revenue. So, in addition to the five scenarios in the budget policy, the Board was also presented with three additional scenarios to fund some or all of these recurring requests.

The sources and uses of the budget total in revenues \$270,040,840 and \$270,040,840 in expenditures. This is a 9.41% increase from the FY24 adopted budget total of \$246,826,320. The approximately \$23 million increase is a combination of growth in some funds and decline in others, with the largest increase in the Transportation funds. Table 1 is a summary of the funds with changes in budget greater than \$2,500,000.

Fund	Proposed FY2025	Approved FY2024	Change	% of Change
100 - General Fund	105,785,259	98,915,666	6,869,593	6.94%
221 - American Rescue Plan Fund	560,454	1,951,679	(1,391,224)	-71.28%
260 - RTA Sales Tax County Portion	26,100,000	19,600,000	6,500,000	33.16%
262 - Co Option Motor Fuel Tax Fund	10,755,000	7,211,000	3,544,000	49.15%
Total			\$ 15,522,369	

SYNOPSIS OF CHANGES IN FUND BUDGETS GREATER THAN \$2,500,000

General Fund/Capital Fund:

The 6.94% increase in the General Fund is attributed to the increased personnel expenses, operating transfers out and increased contractual services. The past few years, wage inflation has impacted the personnel costs. The Board has approved 2 mid-year compensation study adjustments, 4% merit increases and large adjustments to the State’s Attorney and Public Defender’s salaries. These increases have had a positive impact on the recruitment and retention, which can lower costs.

Next largest increase is in operating transfers out. Since the General Fund ended FY2023 with a stronger than projected fund balance, the County Board made the decision to use some of the excess reserve to fund one-time capital projects that have been delayed. This increase in expense is shown as an operating transfer out of the General Fund and operating transfer into the Capital Fund. The Capital Fund then shows an increase in capital expense. One contributing factor to the positive fund balance is the Sheriff’s contract with Lake County Sheriff to house inmates until the Lake County jail can be properly staffed. This agreement has been a success, both for increased public safety and for positive financial impacts. As mentioned previously, the Board is focusing on using this one-time revenue for non-recurring costs. This agreement has added variable expense for inmate healthcare and food to the contractual line items.

Division of Transportation (RTA Sales Tax and County Option Motor Fuel Tax):

Due to the timing of current and future road projects and the phase or stage of current road construction projects, there is cost shifting between Transportation Funds. As needs are identified, fund balances are increased over time to cover the projected expenses. Once a project starts, the entire cost is obligated in the first year. If it is a multi-year project, the budget is rolled, and the fund balance is spent down over the years of the project. In FY25, the engineering costs for the last section of the Randall Road project were obligated, with a planned spend over several years.

In September 2023, the County Board passed an ordinance increasing the County Option Motor Fuel tax by .033 cents to a total of .08 cents per gallon (O-202309-06-054). The proceeds for the tax can only be used for the purpose of operating, constructing and improving public highways and waterways, and acquiring real property and rights of way for public highways and waterways within in McHenry County. In FY25, the additional funds from the increase in the tax will be used to fund the County Highway’s capital needs

equipment. Due to several years of reduced levy in the Highway fund, many equipment purchases have been deferred. This causes delays in providing service on the infrastructure and increased costs for maintenance on older equipment.

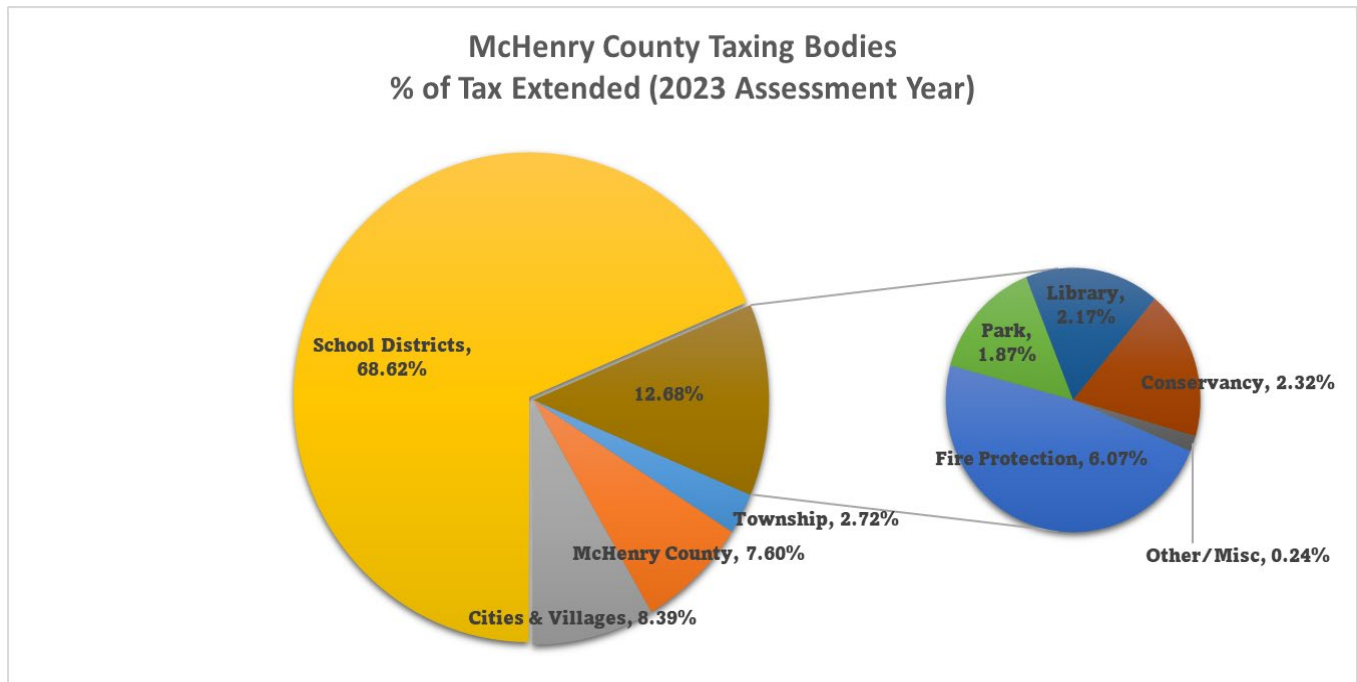
Additional information on scheduled and projected road/bridge construction projects can be obtained from the County’s website:

<https://www.mchenrycountyil.gov/departments/transportation/transportation-plans-programs/five-year-transportation-program>

TAX LEVY

The FY25 budget reflects an increase to the tax levy related to both the CPI and new growth as compared to prior year minus the mental health levy. When the actual extension is considered, the FY25 levy is a \$8.8 million or 11.93% reduction. The ongoing challenges mentioned in this letter, as well as, considering the County’s long term financial health, means the organization must consider taking a small portion of the allowable CPI (2.4% of the allowable 3.4% based on prior year minus mental health levy) and new growth. These past few years have shown us the importance of maintaining healthy fund balances so the County can be flexible during times of unprecedented events without diminished services.

The following chart shows the total % of tax extended by district for the 2023 assessment year. Due to the work of all elected officials and county employees, the County’s portion is only 7.72% of the total tax extended. The percentage of the total extension has decreased over the last few years.



An interactive budget is available on the County’s website:

<https://mchenrycountyil.openbook.questica.com/#!/spotlight/efe8db06-7ac6-45bc-9f0f-845fa5d1f6d0>

ORDINANCE

Annual Budget and Appropriations Ordinance for the County of McHenry, Illinois for the Fiscal Year December 1, A.D., 2024 through November 30, A.D., 2025 (18)

WHEREAS, Illinois law requires that McHenry County adopt an annual budget and appropriation for the succeeding fiscal year (55 ILCS 5/6-1001 through 5/6-1008); and

WHEREAS, this County Board has passed a budget policy Resolution providing guidelines for compilation of the annual Fiscal Year 2023-2024: and

WHEREAS, your Finance and Audit Committee, Chief Financial Officer, and County Administrator, in cooperation with the elected and appointed officials of McHenry County Government and the relevant Standing Committees of the County Board, have complied with the following schedules of expenditures and revenues and do hereby recommend said schedules to this County Board as the Annual Budget and Appropriation Ordinance for Fiscal Year 2024-2025.

NOW, THEREFORE BE IT ORDAINED, by this County Board of McHenry County, Illinois, that the schedule of expenditures totaling \$270,040,840 and the schedule of revenues totaling \$270,040,840 hereinafter specified as the Annual Budget and Appropriation Ordinance for the Fiscal Year 2024-2025, be and is hereby appropriated for the purposes detailed in the McHenry County Annual Budget for Fiscal Year 2025 and summarized herein for the fiscal period December 1, 2024 through November 30, 2025, said schedules attached herewith and made a part hereof; and

BE IT FURTHER ORDAINED, that the appropriations listed and referenced herein are intended to cover all expenditures to be made by the County of McHenry for all of the purposes cited herein for said fiscal period; and

BE IT FURTHER ORDAINED, that all expenditures made during the fiscal period December 1, 2024, through November 30, 2025, are limited to the amounts specified in the schedules cited herein and all expenditures, payments and appropriations for all county purposes are to be limited by the items of said schedules. The County Treasurer, County Auditor, and Chief Finance Officer shall be governed by the items in this Ordinance in the audit and payment of the bills; and

BE IT FURTHER ORDAINED, that the schedules contained within this Ordinance have been placed on file in the Office of the County Clerk upon its introduction of the County Board on October 15, 2024, for a period of 28 days for the public inspection thereof.

DATED at Woodstock, Illinois, this 19th day of November, A.D., 2024.

ORDINANCE

An Ordinance Providing for the Levy of Taxes for McHenry County, Illinois for the Fiscal Year December 1, A.D., 2024 through November 30, A.D., 2025 (18)

BE IT ORDAINED, by this County Board of McHenry County, Illinois as follows:

SECTION 1. That the Annual Appropriation Ordinance of McHenry County, Illinois for the fiscal year December 1, 2024, through November 30, 2025, has been approved and adopted in accordance with Illinois law and, by reference, is made a part hereof.

SECTION 2. That \$64,995,097 is the difference between the total amount of money heretofore legally appropriated for all County purposes and the amount of money estimated as received from other sources or on hand, therefore, \$40,030,097 for general county purposes, and \$24,965,000 for other purposes, as required by law, be and the same are hereby levied on all property subject to taxation within the County of McHenry, State of Illinois, as the same is assessed and equalized for tax purposes,

SECTION 3. That the purposes for which said amount of \$64,995,097 is hereby levied shall be as follows:

We have apportioned the estimated other income and use of cash reserves to various items of the budget and would, therefore, recommend that the sum of \$40,030,097 (being the difference between the amount appropriated for the **GENERAL CORPORATE FUND** and the amount estimated as received from other income and use of cash reserves) be levied on all taxable property in said County as assessed for the year 2024 and that the County Clerk be shown above for the calendar year 2024 as all provided by law, for **GENERAL COUNTY PURPOSES**; and

We further recommend that there be levied the sum of \$760,000 for the **VETERAN'S ASSISTANCE FUND**; and

We further recommend that there be levied the sum of \$9,000,000 for the **HIGHWAY FUND**; and

We further recommend that there be levied the sum of \$500,000 for the **COUNTY BRIDGE FUND**; and

We further recommend that there be levied the sum of \$400,000 for the **MATCHING FUND**; and

We further recommend that there be levied the sum of \$4,450,000 for the **ILLINOIS MUNICIPAL RETIREMENT FUND**; and

We further recommend that there be levied the sum of \$4,345,000 for the **FEDERAL INSURANCE CONTRIBUTIONS ACT FUND**; and

We further recommend that there be levied the sum of \$3,500,000 for the **LOSS PREVENTION AND PROTECTION FUND**; and

We further recommend that there be levied the sum of \$0 for the **MENTAL HEALTH FUND**; and

We further recommend that there be levied the sum of \$10,000 for the **VALLEY HI NURSING HOME ENTERPRISE FUND**; and

We further recommend that there be levied the sum of \$2,000,000 for the **SENIOR SERVICES FUND**.

SECTION 4. That aggregate sum of said taxes to be levied is, and shall be in conformance with, all relevant provisions of the Property Tax Extension Limitations Act as validated by the County Clerk.

DATED at Woodstock, Illinois, this 19th day of November, A.D., 2024.

Michael Buehler, Chairman
McHenry County Board

ATTEST:

Joseph J. Tirio, County Clerk

**FISCAL YEAR 2025
BUDGET SUMMARY**

Draft 10-15-24

FUND	Appropriation	Non-Levy Revenues	Levy Revenues	Surplus or (Use of Cash)
GENERAL FUND:				
100 General Corporate	\$ 105,485,259	\$ 60,690,061	\$ 40,030,097	\$ (4,765,101)
Sub-total:	\$ 105,485,259	\$ 60,690,061	\$ 40,030,097	\$ (4,765,101)
SPECIAL REVENUE FUNDS:				
201 Ill Municipal Retirement Fund	\$ 5,627,660	\$ 525,000	\$ 4,450,000	\$ (652,660)
202 Social Security Fund	\$ 4,644,163	\$ 22,000	\$ 4,345,000	\$ (277,163)
205 Highway Fund	\$ 9,283,381	\$ 615,043	\$ 9,000,000	\$ 331,662
206 Matching Fund	\$ 3,500,000	\$ 2,010,000	\$ 400,000	\$ (1,090,000)
207 County Bridge Fund	\$ 150,000	\$ 10,000	\$ 500,000	\$ 360,000
208 Veterans Asst. Commission Fund	\$ 1,188,444	\$ 0	\$ 760,000	\$ (428,444)
209 Senior Services Fund	\$ 2,084,747	\$ 84,747	\$ 2,000,000	\$ -
211 Mental Health 708 Board	\$ 14,035,833	\$ 13,035,833	\$ -	\$ (1,000,000)
220 Opioid Settlement Fund	\$ 674,000	\$ 24,000	\$ -	\$ (650,000)
221 American Rescue Plan Act Fund	\$ 560,454	\$ 0	\$ -	\$ (560,454)
222 Joint Training and Firing Range	\$ 358,608	\$ 333,608	\$ -	\$ (25,000)
230 County Clerk Automation Fund	\$ 14,700	\$ 35,000	\$ -	\$ 20,300
232 County Recorder Automation Fund	\$ 232,500	\$ 360,000	\$ -	\$ 127,500
233 County Treasurer Automation Fund	\$ 166,515	\$ 75,000	\$ -	\$ (91,515)
234 Geographic Info Systems	\$ 1,417,614	\$ 1,392,043	\$ -	\$ (25,571)
260 RTA Sales Tax - County	\$ 26,100,000	\$ 16,400,000	\$ -	\$ (9,700,000)
261 Motor Fuel Tax Fund	\$ 12,027,000	\$ 10,601,000	\$ -	\$ (1,426,000)
262 Co. Option Motor Fuel Tax Fund	\$ 10,755,000	\$ 7,100,000	\$ -	\$ (3,655,000)
290 Community Development Block Grant Fund	\$ 7,671,588	\$ 6,150,990	\$ -	\$ (1,520,598)
291 Ill Criminal Justice Authority Grant	\$ 98,417	\$ 98,417	\$ -	\$ -
292 McHenry County Workforce Network	\$ 2,512,004	\$ 2,319,590	\$ -	\$ (192,414)
300 Treasurer Passport Services Fund	\$ 112,039	\$ 79,000	\$ -	\$ (33,039)
301 Expedited Permit Fund	\$ 20,000	\$ 20,000	\$ -	\$ -
302 Revolving Loan Fund	\$ 520,466	\$ 114,250	\$ -	\$ (406,216)
303 Coroner's Fund	\$ 135,000	\$ 186,250	\$ -	\$ 51,250
350 DUI Conviction Fund	\$ 34,000	\$ 50,000	\$ -	\$ 16,000
360 Inmate Welfare Fund	\$ 366,055	\$ 670,000	\$ -	\$ 303,945
370 Maint/Child Support Collection	\$ 59,000	\$ 59,000	\$ -	\$ -
371 Circuit Court Doc Storage Fund	\$ 624,744	\$ 665,000	\$ -	\$ 40,256
372 Circuit Court Automation Fund	\$ 715,000	\$ 715,000	\$ -	\$ (0)
373 Circuit Clerk Op & Admin Fund	\$ 178,960	\$ 185,000	\$ -	\$ 6,040
374 Circuit Clerk Electronic Citation Fund	\$ 200,000	\$ 200,000	\$ -	\$ -
375 Law Library	\$ 197,834	\$ 199,000	\$ -	\$ 1,166
376 Special Courts	\$ 711,498	\$ 1,023,616	\$ -	\$ 312,118
377 Probation Service Fee Fund	\$ 499,500	\$ 415,000	\$ -	\$ (84,500)
379 State's Attorney Records Automation Fund	\$ 8,500	\$ 11,500	\$ -	\$ 3,000
380 Public Defender Records Automation Fund	\$ 15,000	\$ 4,000	\$ -	\$ (11,000)
390 Veterans Bus Fund	\$ 0	\$ 0	\$ -	\$ -
391 Animal Shelter Fund	\$ 12,000	\$ 12,400	\$ -	\$ 400
392 Health Scholarship Fund	\$ 3,100	\$ 200	\$ -	\$ (2,900)
Sub-total:	\$ 107,515,324	\$ 65,801,487	\$ 21,455,000	\$ (20,258,837)
CAPITAL FUND:				
400 Capital	\$ 6,289,632	\$ 6,289,632	\$ -	\$ -
Sub-total:	\$ 6,289,632	\$ 6,289,632	\$ -	\$ -

**FISCAL YEAR 2025
BUDGET SUMMARY**

Draft 10-15-24

FUND	Appropriation	Non-Levy Revenues	Levy Revenues	Surplus or (Use of Cash)
INTERNAL SERVICE FUNDS:				
850 Employee Benefit Fund	\$ 19,132,120	\$ 16,463,098	\$ -	\$ (2,669,022)
203 Liability Insurance Fund	\$ 4,444,828	\$ 441,224	\$ 3,500,000	\$ (503,604)
Sub-total:	\$ 23,576,947	\$ 16,904,322	\$ 3,500,000	\$ (3,172,625)
ENTERPRISE FUND:				
801 Emergency Telephone Systems Board	\$ 9,098,242	\$ 5,275,000	\$ -	\$ (3,823,242)
800 Valley Hi Nursing Home - Operations	\$ 15,709,948	\$ 16,184,300	\$ 10,000	\$ 484,352
Sub-total:	\$ 24,808,190	\$ 21,459,300	\$ 10,000	\$ (3,338,890)
PERMANENT TRUST FUNDS:				
701 Working Cash I Fund	\$ -	\$ -	\$ -	\$ -
702 Working Cash II Fund	\$ -	\$ -	\$ -	\$ -
Sub-total:	\$ -	\$ -	\$ -	\$ -
NON-CASH - APPROVED BUDGET:****				
Vaccine From State of IL - Hlth Dept.	\$ 300,000	\$ 300,000	\$ -	\$ -
Sub-total:	\$ 300,000	\$ 300,000	\$ -	\$ -
OVERALL TOTAL	\$ 267,975,352	171,444,802	64,995,097	(31,535,453)

**** Vaccine received by Health Department free from State of Illinois. Auditor's Office is requiring this item be established in budget to allow for tracking and costing of inventory. **THIS BUDGET LINE ITEM DOES NOT USE APPROPRIATED TAX DOLLARS.**

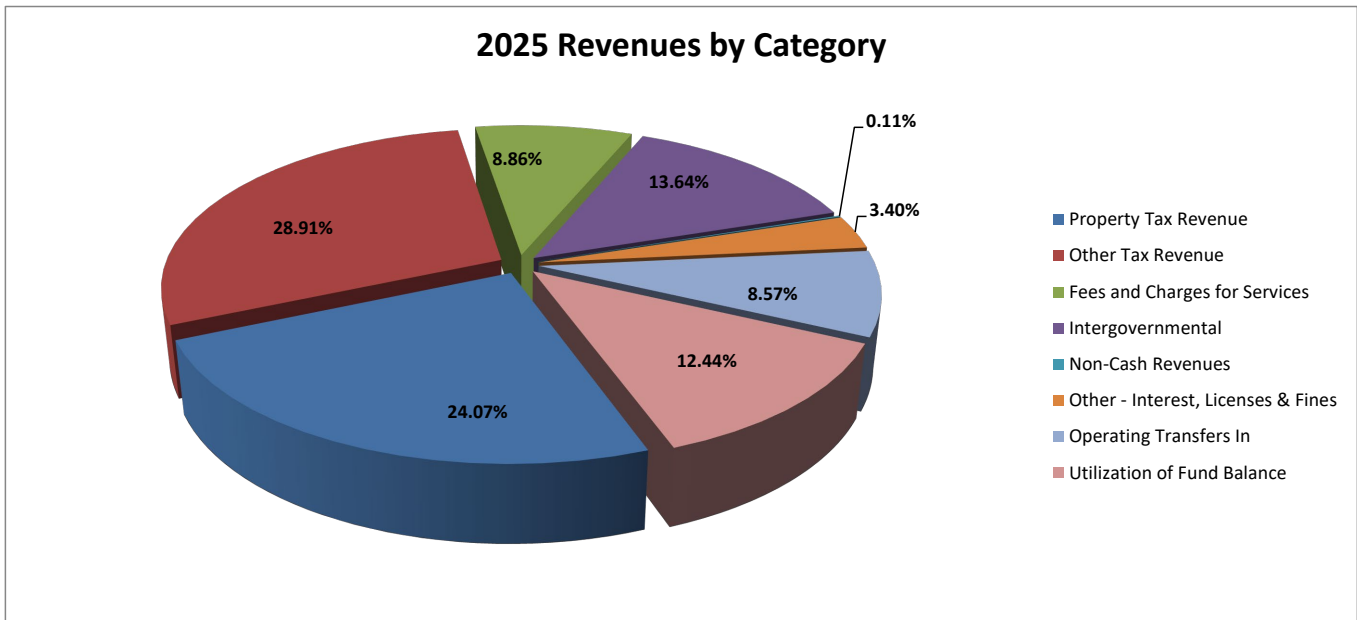
Appropriations Reconciliation

Projected Tax Levy Revenues	\$64,995,097	24.07%	
Projected Generated Non-Levy Revenues	\$148,301,562 *	54.92%	
Projected Earned Revenue	\$213,296,659		
Utilization of Fund Reserve - Non Revenue	\$33,600,941	12.44%	Non-Levy Revenues
Fund Transfers In - Non Revenue	\$23,143,240 *	8.57%	* 148,301,562
Total Revenue Appropriated	\$270,040,840	100.00%	* 23,143,240
			171,444,802
Projected Appropriations	\$249,191,648 **	92.28%	
Fund Balance Enhancement - Non-Expenditure	\$2,065,488	0.76%	
Fund Transfers Out - Non-Expenditure	\$18,783,704 **	6.96%	Appropriation
Total Expenditure Appropriated	\$270,040,840	100.00%	** 249,191,648
			** 18,783,704
			267,975,352

**County of McHenry
Fiscal Year 2025**

Revenues by Category - All Funds

Category No.	Category Description	FY 2022 Revenue Actual	FY 2023 Revenue Actual	FY 2024 Revenue Appropriated	FY 2024 YTD Actual	FY 2025 Revenue Appropriated
70	Property Tax Revenue	\$70,080,611	\$71,639,539	\$73,802,243	\$71,801,823	64,995,097
71	Other Tax Revenue	\$62,769,674	\$60,543,211	\$64,517,563	\$40,623,315	78,080,696
75	Licenses and Permits	\$1,518,924	\$1,575,919	\$1,359,500	\$1,518,102	1,546,350
76	Fines and Forfeitures	\$967,855	\$894,911	\$868,800	\$731,011	887,300
80	Fees and Charges for Services	\$21,908,066	\$21,384,395	\$21,373,415	\$16,597,798	23,923,646
93	Non-Cash Revenues	\$211,587	\$309,670	\$300,000	\$0	300,000
94	Intergovernmental	\$37,076,172	\$37,340,037	\$28,247,742	\$25,858,623	36,822,505
95	Interest Income	(\$998,159)	\$13,013,386	\$6,323,785	\$8,385,176	5,662,000
96	Other Income	\$2,215,572	\$2,776,004	\$1,286,198	\$2,912,772	1,079,066
98	Operating Transfers In	\$18,340,143	\$19,120,432	\$23,930,684	\$16,296,392	23,143,240
		\$214,090,444	\$228,597,504	\$222,009,930	\$184,725,013	236,439,899
91 ⁽¹⁾	Utilization of Fund Balance	\$0	\$0	\$24,816,390	\$0	33,600,941
		\$214,090,444	\$228,597,504	\$246,826,320	\$184,725,013	270,040,840

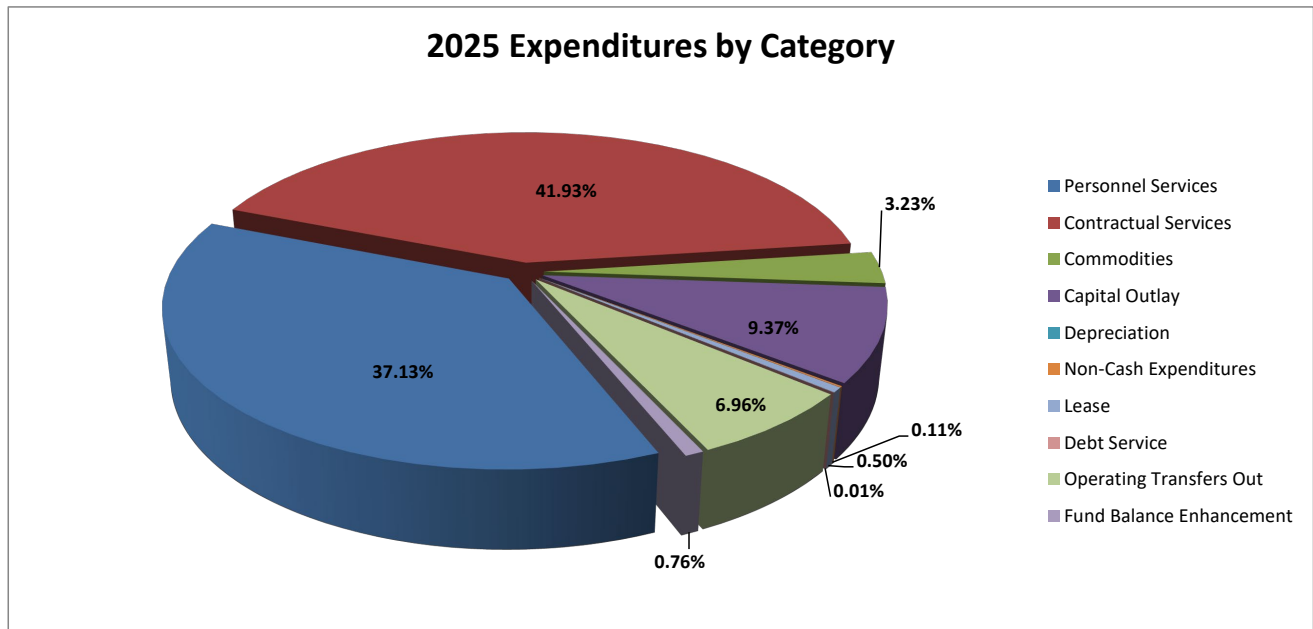


(1) Utilization of Fund Balance is a balancing line item in the revenue budget, accounting for the difference between revenues and expenditures budgeted. If expenditure projections are higher than the revenue projections, the difference is offset by an entry to Utilization of Fund Balance to show expenditures are exceeding projected revenues, and therefore a portion of the fund reserve is projected to be utilized, keeping the budget in balance.

**County of McHenry
Fiscal Year 2025**

Expenditures by Category - All Funds

Category No.	Category Description	FY 2022 Expenditures Actual	FY 2023 Expenditures Actual	FY 2024 Expenditures Appropriated	FY 2024 YTD Actual	FY 2025 Expenditures Appropriated
30	Personnel Services	\$86,729,615	\$92,767,177	\$91,087,750	\$73,042,754	100,273,285
40	Contractual Services	\$81,714,871	\$77,020,142	\$95,978,625	\$69,300,231	113,222,161
50	Commodities	\$5,021,231	\$5,324,457	\$8,688,756	\$4,945,101	8,712,283
60	Capital Outlay	\$13,054,329	\$19,530,692	\$28,050,955	\$18,411,503	25,298,952
62	Depreciation	\$877,843	\$711,144	\$0	\$0	-
63	Non-Cash Expenditures	\$228,959	\$274,734	\$300,000	\$0	300,000
65	Lease	\$1,137,982	\$1,023,889	\$1,277,226	\$1,168,905	1,349,232
66	Debt Service	\$1,740,633	\$7,025	\$35,735	\$5,848	35,735
67	Operating Transfers Out	\$14,512,648	\$15,003,827	\$20,144,645	\$13,098,716	18,783,704
	TOTAL	\$205,018,111	\$211,663,088	\$245,563,692	\$179,973,057	267,975,352
68	Fund Balance Enhancement	\$0	\$0	\$1,262,629	\$0	2,065,488
		\$205,018,111	\$211,663,088	\$246,826,320	\$179,973,057	270,040,840



(1) Fund Balance Enhancement is a balancing line item in the expenditure budget, accounting for the difference between revenues and expenditures budgeted. If revenue projections are higher than the expenditure projections, the difference is offset by an entry to Fund Balance Enhancement to show not all of the revenues will be utilized and keeping the budget in balance.

**County of McHenry
Fiscal Year 2025**

Revenues by Account - All Funds

Main Account	FY 2022 Revenues Actual	FY 2023 Revenues Actual	FY 2024 Revenues Appropriated	FY 2024 Revenues YTD	FY 2025 Revenues Appropriated
070000 - Property Taxes	\$70,080,611	\$71,639,539	\$73,802,243	\$71,801,823	\$64,995,097
071200 - 1% Sales Tax	\$3,282,141	\$3,440,359	\$3,250,000	\$1,972,157	\$3,450,000
071205 - 1/4% Sales Tax	\$11,189,053	\$11,516,946	\$11,900,000	\$6,870,863	\$11,750,000
071210 - RTA Sales Tax County Portion	\$13,567,647	\$14,063,172	\$14,300,000	\$8,477,019	\$15,000,000
071211 - MHB Sales Tax County Portion	\$0	\$0	\$0	\$0	\$12,500,000
071215 - Local Use Tax	\$2,556,037	\$2,484,595	\$2,864,478	\$1,359,272	\$2,600,000
071220 - Tax Transfer Stamps	\$1,391,685	\$1,024,736	\$715,000	\$852,245	\$1,100,000
071225 - MFT Allotments	\$9,150,048	\$9,909,059	\$11,550,000	\$7,183,818	\$12,100,000
071235 - TRFT Allotments	\$3,027,974	\$3,576,269	\$3,100,000	\$2,874,395	\$3,700,000
071240 - Rebuild Illinois Grant	\$3,776,515	\$0	\$0	\$0	\$0
071300 - State Income Tax	\$10,285,558	\$10,081,806	\$11,609,456	\$8,278,700	\$12,000,000
071305 - Replacement Personal Property Tax	\$2,918,074	\$2,603,110	\$2,324,586	\$1,307,495	\$1,570,696
071310 - Cannabis Tax	\$103,241	\$95,585	\$0	\$77,039	\$100,000
071311 - Cannabis Consumer Excise Tax	\$926,757	\$1,084,598	\$2,284,043	\$846,211	\$1,500,000
071400 - Off Track Betting	\$28,499	\$46,577	\$45,000	\$22,393	\$35,000
071405 - Video Gaming Tax	\$566,445	\$616,400	\$575,000	\$501,708	\$675,000
073058 - Construction Zone Fine	\$9,232	\$4,577	\$14,000	\$5,608	\$11,000
074023 - Drug Addiction Services Fine	\$278	\$123	\$0	\$169	\$0
075000 - Liquor Licenses	\$84,680	\$77,850	\$100,000	\$78,815	\$100,000
075005 - Amusement Licenses	\$4,810	\$4,125	\$6,000	\$0	\$6,000
075205 - Health Licenses Food	\$485,069	\$506,031	\$480,000	\$524,032	\$490,000
075210 - Hauler License Fees	\$9,625	\$4,310	\$6,000	\$5,783	\$6,000
075400 - Building Permits	\$507,712	\$535,142	\$390,000	\$474,367	\$500,000
075410 - Buildability Letters	\$1,725	\$975	\$2,000	\$5,787	\$3,500
075415 - Zoning Permits	\$84,571	\$130,561	\$50,000	\$169,587	\$100,000
075420 - Septic Permits	\$64,944	\$55,482	\$74,500	\$55,721	\$71,500
075425 - Well Permits	\$54,879	\$45,579	\$43,000	\$39,436	\$43,000
075435 - Stormwater Permits	\$116,136	\$111,459	\$90,000	\$98,113	\$100,000
075440 - Expedited Stormwater Permits	\$0	\$0	\$20,000	\$0	\$20,000
075445 - Truck Permits	\$73,274	\$71,906	\$65,000	\$46,312	\$70,000
075450 - Access Permits	\$27,500	\$25,500	\$25,000	\$12,150	\$28,350
075700 - Gravel Pit Operations Permit Fees	\$4,000	\$7,000	\$8,000	\$8,000	\$8,000
076000 - Fines	\$158,031	\$156,954	\$150,000	\$102,079	\$110,000
076010 - Child Pornography Fine	\$0	\$1,500	\$1,000	\$1,500	\$2,000
076050 - County Fines	\$716,111	\$674,133	\$634,800	\$549,844	\$677,300
076051 - IL State Police Dist. 2 Fines	\$2,720	(\$4,033)	\$2,000	\$483	\$2,000
076052 - IL State Police Dist. 15 Fines	\$27,262	\$20,839	\$22,000	\$20,561	\$25,000
076150 - Squad Care Replacement Fine	\$18,491	\$19,797	\$20,000	\$18,138	\$25,000
079049 - County Drug Fine	\$35,730	\$21,021	\$25,000	\$32,628	\$35,000
080000 - Vision & Hearing	\$95,130	\$79,639	\$97,130	\$71,596	\$97,130
080010 - Other Nursing Fees	\$35,523	\$24,788	\$40,000	\$25,101	\$40,000
080016 - Health Misc. Receipts	\$7,562	\$0	\$11,000	\$25	\$1,000
080017 - Health Promotion Fees	\$27,985	\$26,908	\$117,450	\$21,274	\$117,450
080018 - Health Review Fee	\$16,786	\$22,828	\$13,000	\$15,360	\$13,000
080030 - Engineer Review Environmental	\$3,460	\$2,585	\$2,000	\$2,660	\$2,000
080055 - Septic Evaluation Fees	\$1,270	\$520	\$2,000	\$770	\$2,000
080060 - Laboratory Analysis Potable Water	\$22,486	\$43,479	\$40,000	\$26,246	\$31,000
080070 - Plan ReviewNew Food Establishments prior constr.	\$22,026	\$22,755	\$22,000	\$18,685	\$22,000
080075 - Reinspection Fee	\$5,090	\$2,385	\$3,000	\$6,086	\$5,000
080080 - Laboratory Analysis Surface Water	\$22,046	\$23,830	\$25,000	\$24,447	\$25,000
080105 - Site Evaluation Fee Application Review	\$1,560	\$1,560	\$1,500	\$960	\$1,500
080110 - Solid Waste Tipping Fee	\$103,290	\$68,167	\$66,450	\$48,849	\$66,450
080115 - Subdivision Review Fees Prior Plat Review	\$6,460	\$4,000	\$9,000	\$990	\$9,000
080120 - Animal Control Tag Registrations	\$950,186	\$1,036,379	\$1,000,000	\$709,949	\$1,000,000
080121 - Misc. Veterinary Fees	\$26,451	\$18,601	\$21,000	\$25,449	\$21,000
080122 - Adoptions	\$13,425	\$19,025	\$10,000	\$15,985	\$10,000
080123 - Animal Disposal	\$1,865	\$1,903	\$1,500	\$1,939	\$1,500
080124 - Microchipping	\$3,112	\$3,192	\$2,500	\$2,025	\$2,500
080125 - Pick Up Fee	\$1,045	\$985	\$1,200	\$1,440	\$1,200
080126 - Rabies Specimen	\$5,728	\$7,851	\$5,000	\$6,969	\$5,000
080127 - Relinquish	\$10,452	\$7,562	\$7,000	\$6,840	\$7,000
080129 - Rabies Observation Animal Control	\$1,420	\$1,264	\$2,000	\$3,525	\$2,000
080211 - Sex Offender Registration Fees	\$5,356	\$5,600	\$7,000	\$5,400	\$7,000
080252 - Off Duty Detail	\$0	\$3,290	\$15,000	\$0	\$5,000
080276 - Sheriff Fees/Warrant Docket	\$9,492	\$11,008	\$15,000	\$988	\$0
080281 - Dispatching Fees	\$491,679	\$516,072	\$516,873	\$503,463	\$518,823

**County of McHenry
Fiscal Year 2025**

Revenues by Account - All Funds

Main Account	FY 2022 Revenues Actual	FY 2023 Revenues Actual	FY 2024 Revenues Appropriated	FY 2024 Revenues YTD	FY 2025 Revenues Appropriated
080282 - Service Fees	\$104,503	\$87,207	\$62,500	\$86,047	\$100,000
080283 - Execution Fee	\$20,347	\$2,058	\$0	\$1,341	\$0
080284 - Towing Fees	\$8,684	\$9,347	\$4,000	\$8,521	\$8,000
080285 - Photo Copy Fees	\$71,775	\$74,811	\$76,050	\$74,033	\$84,000
080290 - Foreclosures	\$7,200	\$900	\$0	\$1,951	\$0
080295 - PayTel Revenue	\$173,177	\$121,991	\$180,000	\$139,731	\$140,000
080305 - Inmate Commissary Profit	\$138,003	\$105,083	\$160,000	\$221,232	\$250,000
080307 - Phone Profit	\$165,025	\$165,575	\$200,000	\$187,955	\$180,000
080320 - Court Security	\$575,762	\$609,380	\$600,000	\$532,727	\$700,000
080500 - Filing Fees	\$1,070,850	\$789,898	\$1,312,962	\$1,156,700	\$1,366,793
080505 - Recording Fees	\$942,382	\$691,153	\$660,000	\$555,904	\$660,000
080506 - Real Estate Recording Fees County Portion	\$20,998	\$15,165	\$13,750	\$12,469	\$13,750
080507 - Real Estate Recording Fees Recorder Automation	\$21,818	\$15,027	\$11,250	\$12,720	\$15,000
080508 - Recorder Automation Fees	\$359,256	\$265,707	\$157,500	\$216,946	\$250,000
080600 - Cable Television Franchise Fee	\$668,180	\$623,610	\$655,000	\$426,450	\$650,000
080605 - Coroner Fees	\$85,066	\$96,744	\$85,000	\$129,075	\$176,250
080610 - Maps & Publications	\$425	\$219	\$750	\$0	\$750
080615 - Other Fees & Charges	\$6,436,219	\$5,303,192	\$5,279,050	\$3,901,096	\$5,446,000
080620 - ID Badge Replacement Fee	\$0	\$120	\$0	\$105	\$0
080625 - Passport Service Fees	\$45,411	\$73,078	\$75,000	\$51,269	\$70,000
080630 - Payroll Service Fee	\$1,243	\$1,180	\$1,500	\$860	\$1,500
080635 - Road Dist. Engineering Fee	\$134,945	\$115,604	\$150,000	\$68,911	\$175,000
080700 - County Clerk Tax Redemption Fees	\$56,600	\$54,000	\$70,000	\$45,458	\$60,000
080705 - Tax Sale Indemnity Fee	\$23,560	\$24,778	\$35,000	\$0	\$35,000
080706 - Tax Sale Indemnity Interest Fee	\$53,280	\$51,720	\$65,000	\$0	\$65,000
080710 - Treasurer Automation Fees	\$112,260	\$104,875	\$50,000	\$54,556	\$50,000
080715 - Penalty & Fees Delinquent Taxes	\$701,963	\$1,338,534	\$1,200,000	(\$5,013)	\$1,100,000
080800 - Misc. County Clerk Fees	\$160,196	\$103,703	\$120,000	\$112,021	\$130,000
080805 - County Clerk Automation Fee	\$30,806	\$27,476	\$30,000	\$24,010	\$30,000
080810 - Vital Record Fee	\$97,760	\$107,695	\$75,000	\$76,184	\$100,000
080900 - Private Pay	\$2,053,713	\$2,317,659	\$2,340,000	\$1,673,577	\$3,043,050
080905 - Insurance PPO/HMO Income	\$400,188	\$644,487	\$880,000	\$671,916	\$1,971,000
081030 - Support Service Fee	\$71,195	\$60,789	\$65,000	\$43,720	\$55,000
082005 - Circuit Clerk Percentage Fees	\$581,682	\$624,516	\$545,000	\$543,014	\$610,000
082010 - Circuit Clerk Fees	\$1,823,070	\$1,935,076	\$1,685,000	\$1,728,119	\$1,850,000
082017 - Department Collection Interest	\$35,536	\$28,361	\$20,000	\$25,010	\$25,000
082018 - Circuit Clerk County Collection Interest	\$51,175	\$41,686	\$40,000	\$35,194	\$40,000
082020 - County Court Fees	\$271,184	\$283,798	\$260,000	\$243,300	\$270,000
082030 - 10% Bond Earnings	\$332,189	\$295,688	\$5,000	\$206,445	\$10,000
082040 - Circuit Clerk Final Judgement Order Fees	\$38,526	\$45,109	\$45,000	\$38,380	\$45,000
082041 - Circuit Clerk Fees County Jail Medical Costs Fund (203.016)	\$18,000	\$16,323	\$20,000	\$11,586	\$0
082042 - Circuit Clerk Fees Probation and Court Services Fund (203.05)	\$29,510	\$27,813	\$35,000	\$18,448	\$30,000
082043 - Circuit Clerk Fees Public Defender Records Automation Fund (\$3,630	\$3,803	\$3,600	\$2,736	\$3,600
082044 - Circuit Clerk Fees General Fund – Animal Control (280.046)	\$1,022	\$636	\$1,200	\$634	\$1,200
082045 - Circuit Clerk Fees General Fund – Health Department (280.047)	\$414	\$713	\$0	\$644	\$0
082046 - Circuit Clerk Fees General Fund – Planning & Development (28	\$851	\$1,150	\$1,500	\$414	\$1,000
082047 - Circuit Clerk Fees General Fund – Sheriff (280.050)	\$126,546	\$131,931	\$130,000	\$113,318	\$140,000
083009 - Foreign Court Fees	\$16,647	\$20,527	\$20,000	\$13,784	\$20,000
083010 - Sheriff Fees, Circuit Court	\$219,513	\$223,617	\$250,000	\$135,838	\$190,000
083015 - Periodic Imprisonment Fees	\$3,886	\$11,131	\$6,000	\$3,865	\$0
083030 - State's Attorney Fees	\$75,274	\$76,608	\$80,000	\$70,860	\$90,000
083045 - Public Defender Fees	\$7,103	\$8,318	\$20,000	\$2,347	\$20,000
083051 - Probation Service Fee	\$230,225	\$256,004	\$300,000	\$176,898	\$275,000
083052 - Parental Reimbursement	\$17,010	\$10,355	\$0	\$0	\$0
083053 - Drug & Alcohol Testing Fees	\$30,150	\$29,188	\$40,000	\$13,425	\$40,000
083054 - Electronic Monitoring Fees	\$15,187	\$13,818	\$20,000	\$5,733	\$10,000
083055 - PreTrial Reimbursement	\$0	\$0	\$0	\$2,116	\$0
083070 - Court Automation Fees	\$644,995	\$685,248	\$585,000	\$599,511	\$650,000
083104 - Electronic Citation Fee	\$186,999	\$199,624	\$177,000	\$174,635	\$192,000
083105 - Circuit Clerk Op and Admin Fees	\$161,224	\$166,661	\$145,000	\$144,313	\$165,000
084010 - Circuit Clerk Jury Fees / Civil	\$62,253	\$52,100	\$53,000	\$47,689	\$53,000
084020 - Law Library Fees	\$169,523	\$178,655	\$160,000	\$159,849	\$190,000
085025 - First Offender Program Fees	\$26,960	\$17,040	\$16,000	\$17,745	\$20,000
085026 - Deferred Prosecution Program	\$17,342	\$26,588	\$28,000	\$22,450	\$30,000
085030 - State's Attorney Automation Fee	\$6,766	\$6,471	\$8,000	\$4,770	\$7,000
086000 - Late Fees	\$190	\$6,707	\$6,200	\$5,238	\$6,200

**County of McHenry
Fiscal Year 2025**

Revenues by Account - All Funds

Main Account	FY 2022 Revenues Actual	FY 2023 Revenues Actual	FY 2024 Revenues Appropriated	FY 2024 Revenues YTD	FY 2025 Revenues Appropriated
093000 - Vaccine Received Cash Value	\$211,587	\$309,670	\$300,000	\$0	\$300,000
094000 - Federal Government Grants	\$18,513,314	\$17,400,019	\$6,321,177	\$8,403,615	\$8,004,272
094005 - Home Grant Program	\$0	\$0	\$10,000	\$0	\$10,000
094021 - FEMA PA Grant	\$0	\$179,295	\$0	\$0	\$0
094081 - Federal Section 5310 Grant	\$0	\$1,141,885	\$767,000	\$258,115	\$0
094150 - Medicare	\$254	\$0	\$500	\$0	\$500
094151 - Medicare Part A	\$2,241,573	\$3,396,642	\$3,730,000	\$1,696,801	\$2,810,500
094152 - Medicare Part B	\$82,862	\$32,430	\$30,000	\$34,240	\$65,000
094153 - Medicare Part ACont Allow	\$334,530	(\$10,886)	\$0	(\$200,562)	(\$401,500)
094202 - Federal Detainee Housing	\$1,085,470	\$0	\$0	\$0	\$0
094203 - Federal Detainee Transports	\$33,921	\$0	\$0	\$0	\$0
094205 - Social Security Incentives	\$4,000	\$2,000	\$4,000	\$2,600	\$5,000
094206 - Other Jail Bed Rental Program Revenues	\$6,664	\$1,200	\$3,000	\$3,436,633	\$5,136,000
094300 - Fed. Flow Through Workforce Network Grants	\$1,899,075	\$1,864,973	\$2,107,805	\$1,610,732	\$2,188,439
094400 - State Gov't Grant	\$2,337,948	\$2,448,420	\$1,930,687	\$967,100	\$1,777,218
094401 - IL Department of Public Aid	\$0	\$1,386	\$3,300	\$1,241	\$6,000
094410 - Public Nurses/Basic Health	\$83,296	\$83,242	\$83,242	\$83,242	\$83,242
094430 - Tanning Grant	\$1,450	\$1,600	\$1,950	\$1,650	\$1,950
094431 - Environmental Basic Health	\$95,134	\$95,134	\$95,134	\$95,134	\$95,134
094432 - Basic Health Grant/Admin	\$59,459	\$59,459	\$59,459	\$59,459	\$59,459
094433 - IEPA Enforcement Grant	\$26,470	\$23,097	\$41,000	\$20,853	\$41,000
094434 - West Nile Virus Response Grant	\$26,102	\$24,466	\$42,776	\$35,066	\$42,776
094435 - State Non Community Water Grant	\$25,250	\$14,963	\$22,000	\$19,575	\$22,000
094440 - State Sustained Traffic Enforcement Prgm 1516	\$89,234	\$88,400	\$179,262	\$64,581	\$137,712
094454 - Green Facilities	\$1,790	\$1,711	\$1,000	\$28,604	\$1,500
094500 - Hospice	\$364,420	\$683,526	\$590,000	\$688,372	\$912,500
094501 - Hospice Contractual Allowance	(\$64,867)	\$42,815	\$0	(\$80,860)	\$0
094502 - Medicaid	\$3,975,235	\$5,605,230	\$6,388,000	\$4,181,867	\$8,015,500
094504 - Accrued Medicaid Supplement	\$33,129	\$154,357	\$120,000	\$189,681	\$200,000
094505 - Medicaid Contractual Allow	(\$39,071)	(\$149,520)	(\$220,000)	(\$462,026)	(\$465,250)
094520 - State Reimbursement	\$688,196	\$706,108	\$2,560,000	\$1,304,401	\$3,742,693
094525 - Election Judges Stipends State Reimb.	\$0	\$47,205	\$70,000	\$36,010	\$60,000
094535 - State Death Certificate Processing Reimb.	\$5,130	\$0	\$4,400	\$0	\$0
094540 - Sexually Violent Persons Commitment Act State Reimb.	\$1,526	\$1,019	\$1,000	\$1,597	\$1,000
094545 - State Government Salary Reim	\$2,017,420	\$2,184,149	\$2,144,632	\$135,908	\$237,712
094550 - Public Defender State Salary Reimb	\$0	\$0	\$0	\$279,548	\$222,036
094551 - State's Attorney State Salary Reimb.	\$0	\$0	\$0	\$134,024	\$184,885
094552 - Probation Officers State Salary Reimb.	\$0	\$0	\$0	\$999,502	\$1,783,162
094554 - County Engineer State Salary Reimb.	\$86,500	\$89,095	\$97,000	\$93,550	\$101,000
094555 - Assessor State Salary Reimb.	\$0	\$0	\$0	\$50,711	\$70,000
094700 - Local Government	\$2,706,171	\$315,599	\$190,000	\$202,625	\$657,160
094701 - Local Government Other	\$0	\$0	\$0	\$0	\$69,000
094705 - Local Gov't PSAP Grant	\$500,000	\$500,000	\$500,000	\$1,000,000	\$500,000
094706 - Local Govt - Social Worker Services	\$192,000	\$195,125	\$0	\$209,875	\$232,500
094707 - Local Govt Joint Training and Firing Range	\$0	\$0	\$138,918	\$95,271	\$232,404
094710 - Local Gov't Mental Health Board	\$0	\$300,000	\$542,500	\$206,250	\$300,000
094714 - Local Gov't Reimbursement McRide	\$9,669	\$11,940	\$0	\$7,221	\$0
094750 - Local McRide Program Funding	\$0	\$0	\$8,000	\$0	\$0
094900 - Bad Debts	(\$315,766)	(\$120,626)	(\$250,000)	(\$26,431)	(\$250,000)
094901 - Bad Debts Medicare Part A	(\$9,909)	(\$36,806)	(\$50,000)	(\$7,153)	(\$50,000)
094902 - Bad Debts Medicare Part B	(\$10,108)	(\$5,570)	(\$20,000)	\$0	(\$20,000)
094903 - Bad Debt Recovery Med Part A	(\$11,299)	(\$33,045)	\$0	\$0	\$0
095000 - Interest Income Bank Accts	\$2,834,243	\$8,331,805	\$3,941,385	\$5,482,354	\$3,859,500
095005 - Investments Interest Income	(\$3,837,468)	\$4,289,311	\$2,382,000	\$2,194,511	\$1,700,000
095007 - Premium Discount	\$0	\$376,515	\$0	\$708,312	\$100,000
095010 - Real Estate Tax Distribution Interest	\$5,066	\$15,755	\$400	\$0	\$2,500
096011 - Building Rental Income	\$96,812	\$120,216	\$128,333	\$111,111	\$128,333
096015 - Workforce Network Utilization Fee	\$15,014	\$15,014	\$15,000	\$15,014	\$15,000
096025 - Sale of Highway Materials	\$15,263	\$118,528	\$128,000	\$1,237	\$1,000
096030 - Sale of Fare Cards McRide	\$16,200	\$19,644	\$25,000	\$12,315	\$0
096200 - Insurance Recoveries Property Claims	\$50,080	\$35,941	\$10,000	\$140,650	\$12,500
096201 - Insurance Recoveries Loss Fund & Reserve	\$724	\$14,628	\$5,000	\$2,406	\$5,000
096202 - Insurance Recoveries In House Workers Comp.	\$17,183	\$21,078	\$5,000	\$3,006	\$5,000
096208 - Insurance Reimbursement McDOT	\$211,869	\$223,134	\$155,650	\$0	\$18,340
096209 - Insurance Reimbursement Valley Hi	\$391,559	\$411,351	\$369,880	\$252,345	\$398,884
096300 - Auction Proceeds	\$83,524	\$79,502	\$50,000	\$101,134	\$106,124

**County of McHenry
Fiscal Year 2025**

Revenues by Account - All Funds

Main Account	FY 2022 Revenues Actual	FY 2023 Revenues Actual	FY 2024 Revenues Appropriated	FY 2024 Revenues YTD	FY 2025 Revenues Appropriated
096301 - Gain/Loss on Sale	\$0	\$378,850	\$0	\$0	\$0
096310 - Donations	\$5,172	\$1,826	\$6,000	\$3,702	\$6,000
096311 - Meal Tickets Sales	\$2,992	\$1,906	\$2,500	\$1,994	\$2,500
096315 - Clerical	\$9	\$0	\$0	\$0	\$0
096316 - Rebates	\$875	\$592	\$1,000	\$525	\$1,000
096322 - Program Income	\$31,965	\$95,583	\$75,000	\$73,950	\$0
096325 - Private Foundation and Corporate Grants	\$6,170	\$53,548	\$0	\$77,555	\$75,000
096335 - Opioid Settlement Funds	\$215,392	\$534,786	\$0	\$0	\$0
096350 - Miscellaneous Income	\$1,054,769	\$651,444	\$309,835	\$2,115,828	\$304,385
098000 - Operating Transfer In	\$3,154,664	\$387,784	\$2,453,626	\$962,650	\$442,982
098001 - Transfer In From General Fund	\$2,763,346	\$2,434,750	\$4,488,914	\$2,110,614	\$6,244,632
098005 - Transfer In From Mental Health Fund	\$9,410	\$9,884	\$10,573	\$10,800	\$12,528
098006 - Transfer In From Coroner Fund	\$0	\$0	\$32,000	\$50,000	\$50,000
098010 - Transfer In From Gen. Fd Hlth Ins. Employer Contrib.	\$8,841,241	\$12,456,482	\$13,159,531	\$10,098,254	\$12,033,561
098011 - Transfer In From Other Fds Hlth Ins. Employer Contrib.	\$3,570,182	\$3,830,232	\$3,786,040	\$3,064,074	\$4,359,537
098012 - Transfer In From Working Cash Funds	\$1,300	\$1,300	\$0	\$0	\$0
	\$214,090,635	\$228,598,881	\$222,009,930	\$184,725,013	\$236,439,899
099100 - Utilization of Fund Balance	-	-	24,816,390	-	33,600,941
	\$214,090,635	\$228,598,881	\$246,826,320	\$184,725,013	\$270,040,840

**County of McHenry
Fiscal Year 2025**

Expenditures by Account - All Funds

Main Account	FY 2022 Expenditures Actual	FY 2023 Expenditures Actual	FY 2024 Expenditures Appropriated	FY 2024 Expenditures YTD	FY 2025 Expenditures Appropriated
301010 - Regular Salaries Non Union	\$37,762,780	\$41,761,456	\$42,523,933	\$32,871,645	\$47,989,360
301020 - Regular Salaries Union	\$26,633,592	\$27,610,972	\$26,373,684	\$21,461,562	\$28,089,175
302010 - Part Time Salaries Non Union	\$1,692,709	\$1,972,676	\$2,151,199	\$1,678,555	\$2,474,083
302020 - Part Time Salaries Union	\$21,448	\$44,421	\$49,478	\$31,007	\$31,181
302510 - Holiday Pay Non Union	\$2,048,973	\$1,663,157	\$22,785	\$1,499,619	\$49,975
302520 - Holiday Pay Union	\$1,033,919	\$997,075	\$0	\$690,745	\$0
303000 - Per Diems	\$142,802	\$181,823	\$158,278	\$125,716	\$235,408
304010 - Overtime Salaries Non Union	\$721,923	\$817,885	\$430,500	\$669,392	\$641,600
304020 - Overtime Salaries Union	\$691,045	\$706,671	\$1,226,762	\$691,786	\$1,350,612
305010 - Merit Pool Non Union	\$0	\$0	\$908,284	\$0	\$642,414
305120 - Merit Pool Union	\$0	\$0	\$123,857	\$0	\$101,063
305200 - Contingent Salaries	\$0	\$0	\$194,453	\$0	\$179,453
305500 - Compensated Absences	\$0	\$126	\$0	\$0	\$0
306510 - Sick Leave Buy Back Non Union	\$133,671	\$126,076	\$119,168	\$122,926	\$145,002
306520 - Sick Leave Buy Back Union	\$0	\$0	\$149,478	\$0	\$49,920
307000 - Judges Supplemental Cnty Contribution	\$9,000	\$0	\$10,500	\$0	\$0
308000 - Vehicle Allowance	\$5,835	\$6,196	\$7,300	\$4,419	\$7,300
308500 - Uniform Allowance	\$348,554	\$334,012	\$371,324	\$66,148	\$370,160
309000 - Allowance for Open Positions	\$0	\$0	\$148,323	\$0	\$200,000
310510 - Soc Sec Medicare/Cnty Contrib. Non Union	\$5,207,030	\$5,495,536	\$3,527,502	\$4,640,376	\$3,893,064
310520 - Soc Sec Medicare/Cnty Contrib. Union	\$704	\$9,466	\$2,136,474	\$6,862	\$2,218,888
310610 - Medicare/Cnty Contribution Non Union	(\$4,046)	\$0	\$4,293	\$0	\$0
311010 - IL Municipal Retirement Non Union	\$7,403,370	\$6,336,299	\$3,210,648	\$5,081,681	\$3,747,023
311020 - IL Municipal Retirement Union	\$858	\$7,408	\$2,774,014	\$5,403	\$3,055,925
311100 - Unfunded Pension Liability (GASB 68)	(\$1,224,362)	\$281,252	\$40,000	\$0	\$40,000
311200 - OPEB Unfunded Liability	\$19,423	(\$29,805)	\$0	\$0	\$0
311300 - 401a Employer Contribution	\$14,769	\$8,000	\$8,000	\$5,538	\$8,000
314610 - Health Insurance/Cnty Contrib. Non Union	\$3,754,897	\$4,036,688	\$3,118,892	\$3,121,726	\$3,526,336
314620 - Health Insurance/Cnty Contrib. Union	\$0	\$35,949	\$849,622	\$35,336	\$895,093
316000 - Workforce Work Experience	\$160,470	\$90,415	\$205,000	\$84,530	\$80,000
316010 - Workforce OJT Reimbursement	\$17,814	(\$5,500)	\$16,000	\$2,659	\$15,000
316020 - Workforce Incumbent Worker Reimbursement	\$18,381	\$6,272	\$38,000	\$38,601	\$50,000
316030 - Workforce Staff Work Based Learning	\$66,738	\$198,354	\$120,000	\$92,779	\$120,000
317000 - Reimb. To State Unemployment Ins.	\$47,316	\$24,296	\$70,000	\$13,740	\$67,250
400100 - Contractual Services	\$2,874,623	\$2,354,711	\$2,916,089	\$2,397,569	\$2,918,801
400105 - Workforce Contracts	\$0	\$28,588	\$7,000	\$31,500	\$70,000
400115 - Outside Audit Services	\$219,549	\$203,406	\$187,600	\$186,403	\$190,300
400120 - Security Services	\$119,951	\$127,642	\$108,826	\$102,343	\$142,610
400130 - Contractual Entertainment	\$4,410	\$3,420	\$6,000	\$2,440	\$8,000
400150 - Temporary Services	\$107,842	\$57,009	\$86,295	\$91,356	\$2,400
400200 - Cooperative Extension Service	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000
400210 - Convention & Visitors Bureau	\$100,000	\$100,000	\$100,000	\$100,000	\$110,000
400215 - Soil & Water Conservation	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
400220 - Wetland Restoration Expenses	\$0	\$0	\$11,811	\$0	\$11,811
400500 - Association Dues/Memberships	\$255,656	\$235,477	\$253,540	\$279,915	\$331,378
400600 - Training	\$387,791	\$398,510	\$672,158	\$337,435	\$752,663
400610 - Seminars	\$15,974	\$11,968	\$37,720	\$15,512	\$50,870
400690 - E911 Dispatcher Training	\$0	\$895	\$0	\$0	\$0
400700 - County Wide Training	\$15,070	\$10,370	\$31,500	\$7,467	\$23,000
400800 - Subscriptions	\$89,248	\$146,614	\$129,423	\$407,323	\$146,908
400810 - Newspapers/Magazines	\$1,916	\$2,023	\$1,920	\$1,108	\$2,150
400820 - Professional Journals	\$36	\$0	\$0	\$0	\$0
400825 - Digital Subscriptions	\$192,729	\$111,319	\$142,170	\$152,928	\$143,599
400910 - Elections Electoral Board	\$2,942	\$1,755	\$0	\$412	\$0
400940 - Elections Supply Transport	\$56,000	\$30,000	\$0	\$0	\$0
400950 - Elections Supplies	\$98,868	\$4,873	\$0	\$0	\$0
400960 - Elections Contingency	\$0	\$0	\$150,000	\$0	\$150,000
401500 - Jurors Expense	\$116,868	\$135,105	\$115,000	\$103,619	\$125,000
402100 - Medical Director	\$43,128	\$42,000	\$45,000	\$35,000	\$50,000
402210 - Nursing Services Registered Nurses	\$10,650	\$378,740	\$305,000	\$141,582	\$200,000
402220 - Nursing Services Licensed Practical Nurses	\$31,768	\$118,423	\$130,000	\$48,167	\$100,000
402230 - Nursing Services Certified Nursing Asst's	\$170,673	\$477,717	\$395,000	\$51,377	\$100,000
402250 - Psychological/Psychiatric Services	\$69,060	\$58,091	\$68,400	\$82,095	\$105,400
402300 - Professional Services	\$185,229	\$82,905	\$127,000	\$116,448	\$1,695,664
402310 - Interpreters	\$72,334	\$70,955	\$104,010	\$113,998	\$119,100

**County of McHenry
Fiscal Year 2025**

Expenditures by Account - All Funds

Main Account	FY 2022 Expenditures Actual	FY 2023 Expenditures Actual	FY 2024 Expenditures Appropriated	FY 2024 Expenditures YTD	FY 2025 Expenditures Appropriated
403000 - Business Ins. Premium on Excess Insurance	\$751,210	\$877,873	\$940,000	\$761,552	\$989,712
403010 - Business Ins. Liability Insurance	\$127,590	\$143,056	\$140,000	\$88,803	\$153,000
403030 - Business Ins. InHouse NonWkr Comp. Claims	\$0	\$0	\$1,000	\$0	\$1,000
403034 - Business Ins. Specific Insurance	\$802,917	\$868,969	\$940,000	\$1,001,736	\$1,087,257
403035 - Business Ins. Miscellaneous	(\$4,778)	\$7,625	\$10,763	\$2,788	\$10,915
403040 - Business Ins. Property Claims	\$92,199	\$262,620	\$175,000	\$78,996	\$175,000
403045 - Business Ins. InHouse Workers Compensation	\$42,995	\$82,070	\$82,000	\$4,937	\$27,000
403050 - Business Ins. Directors Liability	\$39,438	\$43,817	\$47,272	\$40,884	\$44,500
403055 - Workforce Staff Workers Comp	\$4,714	\$818	\$4,714	\$0	\$3,000
403080 - Business Ins. Property/Casualty Special Funds	\$211,869	\$223,134	\$155,650	\$0	\$180,340
403100 - Risk Management Loss Fund & Reserve	\$1,036,231	\$1,059,300	\$1,065,200	\$532,456	\$1,065,200
404000 - Prisoner Transport	\$35,731	\$18,582	\$50,000	\$34,726	\$50,000
404600 - Health Insurance Benefit Expense	\$14,880,031	\$17,861,697	\$19,500,000	\$15,988,203	\$20,000,000
404605 - Medical Insurance Claims	\$2,643,347	(\$56,059)	\$0	\$0	\$0
404610 - Dental Insurance Claims	\$1,062,995	\$1,096,785	\$1,055,555	\$889,054	\$1,040,000
404660 - Health Insurance Administration Fees	\$4,514	\$0	\$0	\$0	\$0
404700 - COBRA Administration	\$6,811	\$6,363	\$7,750	\$4,739	\$7,750
404715 - Employee Flex/Health Savings Account Administration	\$11,069	\$12,277	\$15,000	\$10,054	\$17,000
404720 - Employer Health Savings Account Incentive	\$368,740	\$375,208	\$400,000	\$286,875	\$400,000
404725 - Employee Assistance Program	\$1,190	\$0	\$0	\$0	\$0
404750 - Employee Premium Contribution Dental	(\$521,517)	(\$314,451)	\$0	(\$264,701)	\$0
404752 - Employee Paid COBRA and Direct Payments	(\$42,860)	(\$8,288)	\$0	(\$380)	\$0
404754 - Employee Premium Contribution Health	(\$3,019,976)	(\$3,359,470)	(\$3,529,303)	(\$2,837,629)	(\$4,000,000)
404800 - Employee Life Insurance Cnty Funded	\$19,104	\$22,628	\$25,000	\$11,213	\$25,000
404805 - Health Insurance Premiums Local 150 Members	\$825,038	\$1,096,865	\$1,250,000	\$924,351	\$1,250,000
404810 - Employee Wellness Incentives	\$106,579	\$235,838	\$150,000	\$75,738	\$150,000
404815 - Employee Uniform Expense	\$81,752	\$88,493	\$108,970	\$50,742	\$121,755
404820 - Employee Relations	\$1,624	\$11,864	\$28,250	\$20,772	\$30,300
404825 - Employee Wellness Programs	\$8,144	\$12,212	\$15,000	\$5,517	\$15,000
404915 - PreEmployment Physical	\$46,593	\$44,649	\$27,430	\$18,335	\$30,750
404920 - Merit Commission New Recruits Testing/Patrol	\$35,604	\$39,322	\$46,000	\$21,125	\$46,000
404925 - Applicant Background Check	\$7,685	\$7,524	\$8,300	\$5,083	\$9,050
405000 - Investigations	\$23,817	\$12,067	\$32,600	\$10,512	\$37,050
405500 - Contractual Printing	\$278,138	\$315,474	\$506,406	\$175,869	\$537,927
406000 - Legal Notices & Advertising	\$132,480	\$204,459	\$148,675	\$64,199	\$138,855
406010 - Help Wanted Advertisement	\$12,038	\$12,744	\$17,200	\$3,303	\$9,700
406030 - Directory Advertising	\$500	\$500	\$3,000	\$500	\$4,000
406040 - Recruitment/Promotional	\$100	\$0	\$0	\$3,669	\$1,000
406100 - Auction Related Expenditures	\$50	\$50	\$100	\$50	\$100
407000 - Workforce Program Child Care	\$0	\$0	\$0	\$0	\$500
407050 - Workforce Stipends	\$1,995	\$0	\$3,500	\$0	\$0
407110 - Workforce Program Utilization Expense	\$8,499	\$8,546	\$16,500	\$9,355	\$17,000
407115 - Workforce Program Vocational Training	\$306,580	\$322,131	\$325,000	\$361,448	\$375,000
407116 - Workforce Program Vocational Training - Books	\$9,604	\$13,952	\$15,700	\$3,205	\$10,000
407117 - Workforce - Permits, Digital Content, Exams	\$0	\$3,592	\$3,000	\$619	\$3,000
407118 - Workforce - Client Technology Reimbursements	\$0	\$2,921	\$2,750	\$300	\$1,500
407120 - Workforce Program Employer OJT Reimbursement	\$87,957	\$12,510	\$78,000	\$1,815	\$30,000
407125 - Workforce Program Incumbent Worker Reimbursement	\$60,416	\$221,582	\$160,000	\$135,180	\$180,000
407126 - Workforce Contracts - Work Based Learning	\$0	\$68,050	\$45,000	\$81,176	\$80,000
407130 - Workforce Program Transportation	\$17,829	\$7,955	\$8,000	\$11,706	\$20,000
407135 - Workforce Program Tools	\$0	\$237	\$500	\$410	\$750
407140 - Workforce Program Clothing/Uniforms	\$547	\$570	\$500	\$300	\$500
407145 - Workforce Program Incentive Gift Cards	\$4,000	\$2,947	\$1,500	\$1,850	\$1,000
407150 - Workforce Program Incentive Gas Cards	\$0	\$0	\$500	\$0	\$500
407200 - Workforce Program Non ITA Vocational Training	\$0	\$452	\$0	\$0	\$500
407230 - Workforce Program Non ITA Clothing/Uniforms	\$0	\$0	\$100	\$0	\$100
407235 - Workforce Program Non ITA Incentive Gift Cards	\$0	\$0	\$100	\$0	\$100
407240 - Workforce Program Non ITA Incentive Gas Cards	\$0	\$0	\$100	\$0	\$100
409600 - Telecommunications	\$266,378	\$288,629	\$329,157	\$212,271	\$511,967
409620 - Cellular Phone Service	\$163,623	\$235,614	\$276,845	\$198,717	\$269,736
409630 - Direct Fire Lines	\$8,160	\$6,960	\$0	\$5,580	\$9,020
409640 - Internet Service Providers	\$57,229	\$86,001	\$98,500	\$68,957	\$108,506
409650 - E911 Line Costs	\$367,906	\$393,283	\$405,000	\$278,947	\$450,000
409690 - Direct TV Subscription	\$14,983	\$15,570	\$16,000	\$12,572	\$18,150
409700 - Property Appraisal Service	\$750	\$2,450	\$950	\$0	\$950

**County of McHenry
Fiscal Year 2025**

Expenditures by Account - All Funds

Main Account	FY 2022 Expenditures Actual	FY 2023 Expenditures Actual	FY 2024 Expenditures Appropriated	FY 2024 Expenditures YTD	FY 2025 Expenditures Appropriated
409800 - Safety Compliance	\$74,723	\$92,043	\$129,825	\$68,217	\$130,825
409810 - Safety Compliance Vaccines	(\$2,475)	\$7,569	\$5,500	\$133	\$2,500
409815 - Safety Compliance Bloodborn Pathogen/OSHA	\$330	\$289	\$1,000	\$290	\$1,000
409820 - Safety Compliance Medical Waste Disposal	\$2,199	\$2,040	\$2,500	\$1,355	\$2,000
409830 - Safety Compliance Gloves	\$66,791	\$30,392	\$60,000	\$18,277	\$30,000
410100 - Building Rental	\$79,533	\$115,914	\$86,500	\$188,380	\$89,750
410110 - Rental Agreements	\$54,852	\$5,962	\$200	\$19,842	\$200
410115 - Medical Equipment Rental	\$28,648	\$30,153	\$34,000	\$25,462	\$44,000
410120 - Equipment Rental	\$11,527	\$12,999	\$21,600	\$5,152	\$58,316
410125 - Storage Rental	\$0	\$246	\$0	\$0	\$0
410200 - Leasing Office Equipment	\$20,412	\$60,752	\$40,000	\$24,372	\$38,500
410500 - Utilities Light & Power	\$677,987	\$870,214	\$925,383	\$627,672	\$1,002,400
410510 - Utilities Highway Lighting System Power	\$75,006	\$70,097	\$110,000	\$45,107	\$120,000
410525 - Utilities Heating/Gas	\$326,440	\$245,947	\$358,253	\$143,498	\$342,713
410550 - Utilities Water & Sewer	\$98,898	\$94,223	\$117,075	\$100,879	\$145,675
412000 - Photocopying Per Page Cost/Supplies	\$45,059	\$58,002	\$98,000	\$10,646	\$102,000
413000 - Maintenance Agreements	\$846,235	\$729,388	\$768,404	\$423,549	\$692,496
413001 - Maint. Agreement StarComm Radio System	\$313,019	\$311,254	\$350,847	\$292,809	\$350,847
413003 - Maint. Agreement StarCom Trunc Lines	\$0	\$15,732	\$0	\$15,732	\$15,732
413050 - McHenry Cnty Fiber Consortium	\$42,510	\$42,510	\$42,512	\$42,510	\$42,512
413100 - Maintenance of Office Equipment	\$2,992	\$7,052	\$5,775	\$3,782	\$9,350
413150 - Highway Maintenance Contracts	\$10,080,523	\$7,609,110	\$9,147,950	\$5,472,069	\$12,732,150
413155 - Traffic Signal/Highway Lighting Maintenance	\$423,026	\$301,112	\$465,100	\$269,882	\$556,500
414100 - Juvenile Offender Service	\$2,590	\$4,407	\$15,000	\$0	\$12,250
414110 - Juvenile Placement	\$58,484	\$106,000	\$200,000	\$0	\$200,000
414120 - Juvenile Detention	\$112,050	\$252,925	\$175,000	\$129,409	\$175,000
414130 - Adult Probation Programs	\$4,295	\$7,418	\$25,000	\$0	\$15,000
414140 - Electronic Monitoring	\$18,238	\$16,796	\$320,000	\$74,205	\$280,000
414500 - Health Care of Prisoners	\$1,744,307	\$1,636,035	\$1,580,527	\$1,825,629	\$2,429,634
414510 - Miscellaneous Care of Prisoners	\$15,645	\$21,098	\$45,000	\$29,551	\$45,000
415100 - Nursing Home Bed Registration Fee	\$298,906	\$226,002	\$225,000	\$106,554	\$200,000
416000 - Autopsies	\$107,225	\$155,850	\$111,450	\$72,625	\$178,650
416100 - Autopsy Transportation	\$38,990	\$34,161	\$33,000	\$24,611	\$39,405
420010 - Veterans Assistance Emergency Assistance	\$3,476	\$6,662	\$35,000	\$5,361	\$15,500
420020 - Veterans Assistance Shelter	\$10,537	\$14,957	\$50,000	\$33,079	\$58,000
420025 - Veterans Assistance Independent Living	\$360	\$2,049	\$11,000	\$0	\$8,000
420026 - Veterans Assistance Care Giver Relief	\$0	\$1,394	\$25,000	\$1,267	\$10,000
420027 - Veterans Assistance CRVA – Housekeeping	\$0	\$0	\$5,000	\$0	\$3,000
420028 - Veterans Assistance CRVA – Lawn Care	\$0	\$0	\$5,000	\$2,985	\$7,000
420030 - Veterans Assistance Electric	\$1,094	\$3,121	\$5,000	\$4,895	\$13,000
420031 - Veterans Assistance Heating Fuel	\$168	\$1,782	\$5,000	\$1,650	\$5,000
420032 - Veterans Assistance Telephone	\$0	\$1,328	\$3,000	\$3,276	\$5,000
420033 - Veterans Assistance Trash	\$113	\$226	\$2,000	\$1,009	\$2,500
420034 - Veterans Assistance Water/Sewer	\$366	\$3,963	\$3,000	\$749	\$1,500
420035 - Veterans Assistance Internet Services	\$0	\$1,370	\$3,000	\$416	\$5,000
420040 - Veterans Assistance Gasoline	\$0	\$500	\$2,000	\$0	\$1,000
420041 - Veterans Assistance Transport	\$186	\$633	\$2,000	\$561	\$1,500
420045 - Veterans Assistance Food Vouchers	\$638	\$375	\$2,000	\$6,375	\$6,000
423200 - Transit Services	\$1,567,624	\$1,733,784	\$5,630,000	\$1,418,828	\$5,000,000
424505 - Physical Therapist Services Medicare Part A	\$181,609	\$240,058	\$270,000	\$132,423	\$190,000
424510 - Physical Therapist Services Medicare Part B	\$12,067	\$5,013	\$4,000	\$8,335	\$18,000
424520 - Physical Therapist Services Private Pay	\$29,488	\$54,382	\$70,000	\$60,035	\$155,000
424605 - Speech Therapist Services Medicare Part A	\$53,415	\$60,818	\$70,000	\$33,180	\$45,000
424610 - Speech Therapist Services Medicare Part B	\$13,029	\$10,188	\$8,000	\$6,050	\$14,000
424615 - Speech Therapist Services Rehab Medicaid	\$0	\$0	\$0	\$113	\$0
424620 - Speech Therapist Services Private Pay	\$6,697	\$15,024	\$20,000	\$18,470	\$45,000
424705 - Occupational Therapist Services Medicare Part A	\$204,875	\$216,574	\$245,000	\$115,697	\$165,000
424710 - Occupational Therapist Services Medicare Part B	\$35,003	\$5,808	\$8,000	\$7,228	\$18,000
424720 - Occupational Therapist Services Private Pay	\$33,314	\$47,450	\$65,000	\$53,780	\$135,000
424800 - Medical Services	\$244,747	\$239,605	\$359,073	\$185,227	\$382,363
424805 - Medical Services Medicare Part A	\$3,933	\$3,295	\$7,000	\$6,344	\$15,000
424830 - Medical Services Medical Transport	\$1,365	\$1,439	\$0	\$1,285	\$1,800
424840 - Medical Services Dental / Medicaid	\$24,070	\$42,863	\$30,000	\$18,400	\$35,000
424860 - XRay and Lab Medicare Lab	\$24,008	\$50,984	\$45,000	\$33,565	\$50,000
424865 - XRay and Lab XRay Medicare Part A	\$4,096	\$12,617	\$15,000	\$5,448	\$20,000

**County of McHenry
Fiscal Year 2025**

Expenditures by Account - All Funds

Main Account	FY 2022 Expenditures Actual	FY 2023 Expenditures Actual	FY 2024 Expenditures Appropriated	FY 2024 Expenditures YTD	FY 2025 Expenditures Appropriated
424870 - XRay and Lab XRay Medicare Part B	\$264	\$0	\$0	\$0	\$0
424880 - Respiratory Services	\$60,230	\$45,410	\$60,000	\$42,540	\$65,000
426000 - Veterinarian Service	\$15,123	\$27,657	\$25,000	\$18,031	\$32,000
427100 - Court Reporters Transcription	\$61,156	\$67,657	\$66,800	\$52,147	\$66,800
427200 - Expert Witness Fee	\$17,351	\$9,750	\$20,000	\$4,566	\$18,000
427300 - Case Related Service Fee	\$3,979	\$4,614	\$5,300	\$4,337	\$5,000
427400 - Miscellaneous Trial Expense	\$837	\$0	\$100	\$0	\$0
427500 - Outside Court Reporter Services	\$10,727	\$5,131	\$16,534	\$4,992	\$15,534
430300 - Repair & Maint. Machinery & Equipment	\$23,340	\$46,182	\$40,305	\$41,019	\$44,593
430410 - Repair & Maint. Furniture & Fixtures	\$7,329	\$2,005	\$2,500	\$2,472	\$2,500
430500 - Repair & Maint. Building & Grounds	\$396,196	\$192,480	\$579,106	\$325,097	\$494,946
430510 - Repair & Maint. Elevator Maintenance	\$9,929	\$12,526	\$5,000	\$9,477	\$10,000
430520 - Repair & Maint. Fire Protection System	\$25,961	\$39,318	\$13,100	\$36,539	\$26,100
430590 - Repair & Maint. Heavy Machinery	\$109,827	\$99,787	\$170,363	\$62,749	\$175,703
430600 - Repair & Maint. Vehicles	\$304,254	\$323,794	\$425,210	\$220,312	\$441,932
430610 - Repair & Maint. Vehicles Film Library Fds	\$1,909	\$3,156	\$0	\$1,720	\$1,000
430700 - Physical Plant Maintenance	\$5,456	\$8,920	\$9,000	\$8,875	\$10,000
430710 - Building Additions & Buildouts	\$5,120	\$1,280	\$0	\$0	\$0
430800 - Repair & Maint. Communication Radios	\$7,555	\$19,628	\$6,990	\$4,475	\$6,990
430810 - Repair & Maint. Radar Repairs	\$2,299	\$3,108	\$4,000	\$2,732	\$6,000
430900 - Marine Unit /Contractual Service	\$17,804	\$13,489	\$35,000	\$3,410	\$35,000
430910 - Marine Unit /Contractual Services Utilities	\$125	\$0	\$2,000	\$546	\$2,000
431100 - Repair & Maint. Computer Hardware & Equipment	\$4,176	\$3,505	\$7,100	\$419	\$8,500
432100 - Computer Software Support & Maintenance	\$2,775,759	\$2,825,904	\$3,388,478	\$2,785,118	\$3,694,323
432105 - Property Tax Software Support & Maintenance	\$115,763	\$115,763	\$115,763	\$115,763	\$127,340
432110 - Permitting/Plans Review Software Support & Maintenance	\$0	\$6,813	\$50,000	\$36,693	\$44,670
432115 - PD/SAO Case Management Software Support & Maintenance	(\$5,203)	\$101,915	\$188,937	\$103,953	\$200,273
432120 - Agenda Mgmt/Streaming Services	\$78,702	\$43,001	\$43,000	\$33,376	\$45,000
432125 - Microsoft D365 FO Support and Maintenance	\$1,022,149	\$1,018,507	\$1,257,582	\$1,110,559	\$1,257,582
432130 - Kronos Support and Maintenance	\$347,715	\$332,649	\$336,900	\$337,192	\$400,000
432135 - Questica Subscription	\$58,663	\$50,900	\$52,427	\$53,427	\$54,000
432140 - Clear Gov Subscription	\$0	\$0	\$14,438	\$0	\$15,304
432145 - SAO Evidence Storage - NICE	\$0	\$0	\$76,737	\$76,737	\$88,606
432150 - Just Appraised	\$0	\$0	\$100,000	\$8,500	\$65,000
432152 - Soma Jail Management	\$0	\$0	\$0	\$0	\$84,825
432500 - Computer Professional Services	\$3,169	\$160,106	\$5,450	\$268,911	\$200
433800 - Microfilming Services	\$3,506	\$2,649	\$5,000	\$1,850	\$5,000
434500 - Towing & Storage	\$20,563	\$17,575	\$15,800	\$20,226	\$17,440
435500 - Noxious Weed Control	\$0	\$0	\$1,500	\$0	\$1,500
437000 - Legal Services	\$67,471	\$110,780	\$180,600	\$64,998	\$159,950
437020 - Legal Services Grievances	\$35	\$0	\$100	\$0	\$0
437100 - Special Public Defenders	\$284,686	\$287,000	\$287,000	\$247,637	\$336,000
437200 - Appellate Prosecutor	\$41,000	\$41,000	\$42,000	\$42,000	\$47,000
439500 - Food Service	\$426,214	\$709,071	\$735,840	\$842,424	\$1,138,500
439700 - Special Services	\$17,831	\$20,115	\$27,600	\$14,460	\$27,000
442300 - Grants to Agencies	\$13,845,631	\$8,728,531	\$7,971,273	\$9,058,337	\$7,971,899
442600 - PSAP Reimbursement Award	\$1,500,000	\$1,500,000	\$3,000,000	\$3,000,000	\$3,000,000
443500 - Consultants	\$635,838	\$603,541	\$513,950	\$410,140	\$651,500
443520 - Highway Engineering & Consulting	\$4,650,261	\$4,630,654	\$9,792,000	\$4,358,437	\$18,495,000
443550 - Consultants EPA Water System	\$34,865	\$39,521	\$40,000	\$28,889	\$45,000
443554 - Consultants Pharmacy	\$2,400	\$2,400	\$2,400	\$3,445	\$2,400
443555 - Consultants Social Work	\$1,240	\$1,040	\$1,500	\$780	\$1,500
443556 - Consultants Medical Records	\$1,745	\$0	\$1,000	\$964	\$250
443560 - Consultants Activity	\$1,237	\$1,040	\$1,100	\$780	\$1,250
443800 - Special Studies	\$0	\$0	\$5,000	\$0	\$5,000
444100 - Toxicology Laboratory	\$33,968	\$34,864	\$29,000	\$24,223	\$35,000
444140 - Private Lab Services	\$34,038	\$29,812	\$30,050	\$21,737	\$33,550
444900 - Garbage Disposal	\$73,178	\$74,522	\$94,676	\$54,227	\$104,349
445000 - Snow Removal	\$108,524	\$129,124	\$156,953	\$118,026	\$165,398
445100 - Lawn Maintenance	\$111,182	\$121,097	\$146,150	\$86,151	\$150,294
445200 - Janitorial Services	\$53,665	\$106,530	\$118,434	\$84,007	\$126,235
449000 - Surety Bond Premium	\$1,169	\$4,144	\$1,500	\$500	\$4,500
457000 - Contingency	\$359,597	\$44,769	\$479,550	\$35,485	\$479,550
458000 - Exhumation & Burial Expense	\$900	\$0	\$9,000	\$900	\$9,000
459100 - License Charges	\$6,462	\$10,186	\$9,390	\$6,440	\$6,990

**County of McHenry
Fiscal Year 2025**

Expenditures by Account - All Funds

Main Account	FY 2022 Expenditures Actual	FY 2023 Expenditures Actual	FY 2024 Expenditures Appropriated	FY 2024 Expenditures YTD	FY 2025 Expenditures Appropriated
462001 - Inmate Services Haircuts	\$3,315	\$4,876	\$5,500	\$5,047	\$8,500
462002 - Inmate Services Workers Payroll	\$25,547	\$51,735	\$57,500	\$48,815	\$60,000
462003 - Inmate Services Extra Meals	\$14,176	\$18,446	\$2,200	\$22,510	\$65,000
462004 - Inmate Services Cable/TV	\$6,665	\$5,008	\$7,500	\$5,560	\$7,500
462005 - Inmate Services Shipment of Inmate Property	\$2,142	\$4,112	\$4,000	\$3,752	\$5,500
462006 - Inmate Services Newspapers	\$2,704	\$3,110	\$10,000	\$3,517	\$10,000
480900 - Client Services	\$8,886,860	\$9,839,241	\$11,069,270	\$8,359,129	\$12,537,073
480910 - Client Services – Veterans Wellness Outdoors Program	\$0	\$0	\$10,000	\$0	\$5,000
480915 - Client Services – Veterans Wellness Education Program	\$0	\$338	\$15,000	\$685	\$25,000
480920 - Client Services – Veterans Wellness Socialization Program	\$0	\$1,737	\$15,000	\$3,547	\$10,000
490000 - Credit Card Service Fees	\$877	\$1,588	\$500	\$1,226	\$550
500600 - Training Equipment < \$5,000	\$8,642	\$27,145	\$40,200	\$29,537	\$40,200
501000 - Office Supplies	\$157,107	\$183,531	\$447,977	\$144,064	\$260,509
501010 - Promotional Items	\$7,252	\$18,418	\$23,800	\$15,203	\$35,300
501200 - Engineering Surveying Supplies	\$3,281	\$4,825	\$9,040	\$3,191	\$10,500
501210 - Graphic Supplies	\$7,507	\$6,443	\$6,500	\$4,895	\$7,000
501500 - Paper & Forms (Bulk)	\$64,357	\$80,121	\$70,214	\$33,772	\$66,100
503000 - Postage	\$462,361	\$438,429	\$686,395	\$485,433	\$556,050
504000 - Mileage Reimbursement	\$43,371	\$55,911	\$92,706	\$39,744	\$90,625
505000 - Meeting Expense	\$36,974	\$47,602	\$256,617	\$25,639	\$229,991
505010 - Meeting Expense Meal Reimbursement	\$13,760	\$23,236	\$19,914	\$19,993	\$23,355
505020 - Meeting Expense Hotel Reimbursement	\$79,037	\$98,511	\$61,125	\$65,604	\$72,692
505035 - Meeting Expense Airfare	\$21,685	\$32,557	\$22,200	\$24,155	\$20,450
505040 - Meeting Expenses Travel Bus/Taxi/Train/Parking/Tolls	\$9,018	\$12,706	\$7,235	\$9,870	\$7,640
505100 - Sheriff Training Expenses	\$25,645	\$58,313	\$121,837	\$23,941	\$143,997
505200 - Mental Health Out of County/Travel Expenses	\$434	\$0	\$0	\$0	\$0
506000 - Photography	\$1,235	\$384	\$2,700	\$2,189	\$4,700
507000 - Miscellaneous Supplies	\$190,012	\$345,110	\$335,983	\$190,469	\$296,421
507200 - Departmental Supplies	\$35,787	\$17,286	\$2,000	\$27,761	\$8,500
507215 - Linen Supplies	\$16,766	\$13,797	\$19,000	\$12,236	\$30,000
507220 - Disposable Linen Supplies	\$53,717	\$29,943	\$27,000	\$23,781	\$25,000
507225 - Disposable Diapers	\$41,168	\$49,776	\$50,000	\$42,446	\$80,000
507230 - Activity Staff Reimb.	\$41	\$124	\$750	\$108	\$750
507235 - Water Softner Salt	\$7,745	\$9,666	\$9,500	\$6,599	\$11,000
508000 - Medical Supplies	\$160,284	\$177,712	\$185,490	\$157,820	\$348,111
508015 - Medical Supplies Personal Protective Equip.	\$400	\$50	\$0	\$0	\$0
508030 - Medical Supplies Specimen Storage	\$7,504	\$0	\$0	\$0	\$0
508035 - Medical Supplies Personal Care Items	\$654	\$721	\$750	\$1,830	\$750
508100 - Medical Supplies Autopsy Supplies	\$267	\$0	\$3,000	\$332	\$3,000
508500 - Medication	\$34,903	\$49,007	\$60,700	\$45,838	\$61,200
508510 - Medication Public Aid Drugs	\$1,608	\$987	\$1,500	\$1,009	\$1,000
508520 - Medication Medicare	\$164,510	\$205,327	\$200,000	\$130,848	\$210,000
508525 - Medication Insurance HMO	\$48,304	\$43,824	\$30,000	\$63,252	\$110,000
508530 - Medication Stock Supply	\$33,285	\$30,216	\$30,000	\$21,738	\$40,000
508540 - Medication Oxygen	\$9,539	\$12,102	\$10,000	\$7,864	\$20,000
509900 - Miscellaneous Commodities	\$43,942	\$45,153	\$145,318	\$76,669	\$226,977
509910 - Misc. Furniture & Fixtures	\$36,691	\$4,380	\$1,750	\$2,047	\$1,750
509920 - Misc. Equip. < \$2,500	\$7,937	\$8,848	\$3,000	\$504	\$10,000
511400 - Office Equipment < \$5,000	\$37,602	\$89,761	\$144,117	\$103,696	\$136,340
511500 - Computer Components < \$5,000	\$126,711	\$223,264	\$455,691	\$271,644	\$452,877
512000 - Computer Software < \$5,000	\$49,097	\$39,154	\$152,759	\$50,342	\$126,700
513500 - Automotive Equip. < \$5,000	\$2,340	\$2,560	\$12,500	\$0	\$15,500
513510 - Furniture & Fixtures < \$5,000	\$84,330	\$153,498	\$78,400	\$79,403	\$98,450
513515 - Security Equipment < \$5,000	\$43,222	\$44,939	\$34,000	\$5,293	\$37,000
513520 - Machinery & Equip. < \$5,000	\$22,471	\$7,459	\$15,000	\$6,852	\$15,000
513600 - Equipment Parts	\$383,535	\$159,656	\$568,739	\$264,681	\$446,407
515000 - Cleaning Materials	\$183,655	\$197,048	\$223,281	\$180,795	\$254,925
515020 - Cleaning Materials Supplies/Paper Products	\$706	\$119	\$100	\$3,930	\$100
515100 - Probation Programs	\$0	\$0	\$0	\$0	\$20,000
516000 - Fuel, Oil, and Grease	\$630,692	\$631,710	\$1,344,754	\$467,042	\$934,125
516010 - Fuel, Oil, and Grease Gasoline	\$76,809	\$70,300	\$141,550	\$54,885	\$143,050
516020 - Fuel, Oil, and Grease Diesel Fuel	\$170,353	\$172,302	\$305,500	\$101,136	\$306,750
516030 - Fuel, Oil, and Grease Film Library Funds	\$1,316	\$4,011	\$4,000	\$1,789	\$4,000
517000 - Food	\$314,297	\$329,150	\$406,400	\$276,404	\$447,065
517010 - Food Drinking Water	\$15,555	\$17,411	\$22,650	\$18,259	\$26,625

**County of McHenry
Fiscal Year 2025**

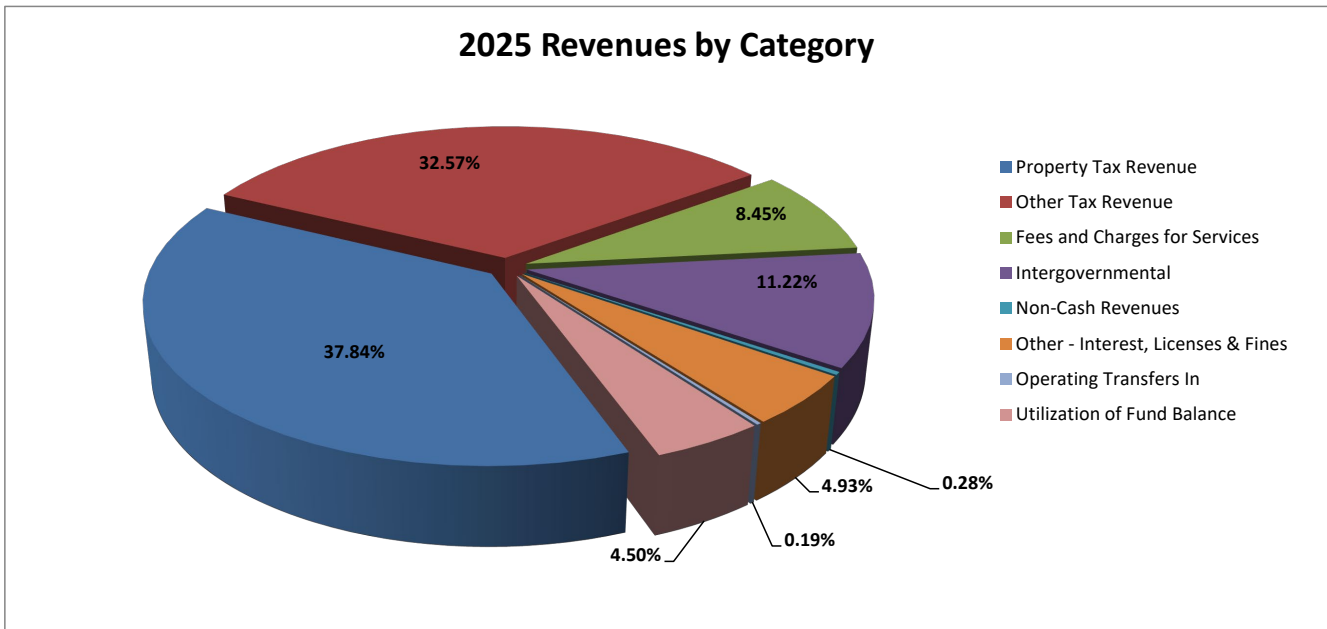
Expenditures by Account - All Funds

Main Account	FY 2022 Expenditures Actual	FY 2023 Expenditures Actual	FY 2024 Expenditures Appropriated	FY 2024 Expenditures YTD	FY 2025 Expenditures Appropriated
517040 - Food Diet RX Supplement	\$23,431	\$34,921	\$30,000	\$25,300	\$55,000
518100 - Food Animal	\$6,118	\$3,017	\$4,800	\$5,129	\$4,800
518200 - K9 Expenses	\$15,719	\$20,670	\$20,841	\$16,308	\$21,000
518300 - Livestock Claims	\$0	\$0	\$350	\$0	\$350
519000 - Highway Materials	\$708,843	\$685,716	\$1,214,150	\$944,307	\$1,530,450
521000 - Publications (Books, Manuals)	\$72,964	\$85,506	\$92,551	\$65,100	\$101,610
525100 - Promotional Events	\$5,259	\$26,705	\$34,822	\$7,866	\$42,536
528000 - Range Supplies	\$103,379	\$134,116	\$140,500	\$109,327	\$141,500
529000 - Marine Unit Commodities	\$9,330	\$10,424	\$16,000	\$1,968	\$16,000
531001 - Inmate Supplies Books & Entertainment	\$11,818	\$4,027	\$13,000	\$14,717	\$17,000
531002 - Inmate Supplies Indigent Supplies	\$10,046	\$5,957	\$13,500	\$8,157	\$42,055
531003 - Inmate Supplies Inmate Law Library	\$17,040	\$9,352	\$20,000	\$24,025	\$20,000
531005 - Inmate Supplies Intake Supplies	\$6,631	\$6,209	\$7,500	\$3,272	\$7,500
531006 - Inmate Supplies Inmate Health & Safety	\$3,164	\$20,312	\$5,000	\$40,359	\$10,000
531007 - Inmate Supplies Inmater Worker Supplies	\$717	\$608	\$7,000	\$888	\$7,000
531008 - Inmate Supplies Printing/Office Supplies	\$0	\$0	\$100	\$1,569	\$2,000
531009 - Inmate Supplies Other	\$1,808	\$50	\$100,000	\$18,569	\$100,000
557000 - Contingency-Commodities	\$45,545	\$2,368	\$75,000	\$31,704	\$75,000
601000 - Office Equipment > \$5,000	\$20	\$0	\$20,000	\$9,695	\$40,000
602000 - Vehicles > \$5,000	\$725,197	\$709,653	\$801,000	\$872,697	\$888,606
602005 - Non Sheriff Vehicles > \$5000	\$0	\$0	\$200,000	\$0	\$200,000
602010 - Vehicles > \$5,000 Squad Car Replacement Fee	\$0	\$0	\$20,000	\$0	\$20,000
603000 - Furniture & Fixtures > \$5,000	(\$10,127)	\$79,734	\$15,000	\$57,906	\$40,000
604000 - Machinery & Equipment > \$5,000	\$402,953	\$913,288	\$2,309,000	\$2,215,586	\$2,389,714
605000 - Computer Technology/Equip. > \$5,000	\$2,965,562	\$1,839,226	\$3,093,900	\$3,092,785	\$3,481,000
606000 - Election Equipment > \$5,000	\$54,760	\$0	\$0	\$0	\$0
607000 - Building Improvements	\$2,331,400	\$6,547,187	\$8,681,201	\$7,760,387	\$8,759,632
607500 - Capital Construction	\$4,329	\$5,422	\$0	\$0	\$0
607600 - Property Acquisition	\$5,842	\$87,288	\$820,854	\$81,433	\$0
607700 - Land Improvements	(\$409)	\$0	\$30,000	\$0	\$30,000
609000 - Highway Right of Way	\$19,750	\$5,849,836	\$4,000,000	\$2,808,726	\$3,000,000
609500 - Highway Construction	\$6,555,053	\$3,499,057	\$8,060,000	\$1,512,286	\$6,450,000
620000 - Depreciation Expense	\$432,430	\$234,961	\$0	\$0	\$0
620100 - Depreciation Expense Enterprise Funds	\$445,413	\$476,183	\$0	\$0	\$0
631000 - State Vaccine Utilized	\$228,959	\$274,734	\$300,000	\$0	\$300,000
650000 - Lease Pymts MultiFunction Peripheral (MFP)	\$83,537	\$585,298	\$154,241	\$519,954	\$224,899
650010 - Lease Pymts 2018 Toughbooks	\$8,745	\$6,853	\$14,801	\$9,906	\$16,149
650025 - Lease Pymts 2015 PC & Toughbooks	\$504,712	\$290,254	\$514,700	\$504,711	\$514,700
650035 - Lease Pymts 2016 SANs	\$0	\$0	\$445,000	\$0	\$445,000
650040 - Lease Pymts 2016 Toughbook Lease	\$37,189	\$55,683	\$55,684	\$55,683	\$55,684
650045 - Lease Pymts Sheriff Body Camera	\$418,000	\$0	\$0	\$0	\$0
650500 - Lease Pymts Avaya Phone System	\$85,800	\$85,800	\$92,800	\$78,650	\$92,800
660000 - Debt Service Pymts	\$1,705,423	\$5,735	\$5,735	\$5,735	\$5,735
661000 - Debt Interest Paid	\$35,210	\$1,290	\$30,000	\$113	\$30,000
670000 - Operating Transfer Out	\$4,142,489	\$2,827,262	\$6,448,113	\$3,062,914	\$6,745,142
670025 - Operating Transfer Out to Debt Service	\$1,731,468	\$0	\$0	\$0	\$0
670090 - Operating Transfer Out to Health Insurance	\$8,634,391	\$12,172,264	\$13,159,532	\$9,964,652	\$12,033,562
670100 - Operating Transfer Out to General Fund	\$4,300	\$4,300	\$537,000	\$71,150	\$5,000
	\$205,018,110	\$211,663,088	\$245,563,692	\$179,973,057	\$267,975,351
681000 - Fund Balance Enhancement	\$0	\$0	\$1,262,629	\$0	\$2,065,488
	\$205,018,110	\$211,663,088	\$246,826,320	\$179,973,057	\$270,040,840

**County of McHenry
Fiscal Year 2025**

Revenues by Category - General Fund

Category No.	Category Description	FY 2022 Revenue Actual	FY 2023 Revenue Actual	FY 2024 Revenue Appropriated	FY 2024 YTD Actual	FY 2025 Revenue Appropriated
70	Property Tax Revenue	\$38,712,130	\$38,398,567	\$38,987,243	\$38,007,750	\$40,030,097
71	Other Tax Revenue	\$32,799,553	\$32,595,124	\$35,242,563	\$21,887,378	\$34,455,696
75	Licenses and Permits	\$1,418,150	\$1,478,513	\$1,249,500	\$1,459,640	\$1,428,000
76	Fines and Forfeitures	\$903,968	\$844,522	\$798,800	\$696,656	\$837,300
80	Fees and Charges for Services	\$9,522,522	\$7,962,924	\$8,776,353	\$6,572,871	\$8,943,203
93	Non-Cash Revenues	\$211,587	\$309,670	\$300,000	\$0	\$300,000
94	Intergovernmental	\$8,130,046	\$6,171,197	\$5,812,862	\$8,757,313	\$11,874,195
95	Interest Income	\$861,336	\$1,688,835	\$3,434,000	\$2,651,392	\$2,605,000
96	Other Income	\$308,286	\$841,010	\$336,335	\$255,730	\$346,259
98	Operating Transfers In	\$105,132	\$110,294	\$704,300	\$223,450	\$200,408
		\$92,972,711	\$90,400,656	\$95,641,956	\$80,512,181	\$101,020,158
91 ⁽¹⁾	Utilization of Fund Balance	\$0	\$0	\$3,273,710	\$0	\$4,765,101
		\$92,972,711	\$90,400,656	\$98,915,666	\$80,512,181	\$105,785,259

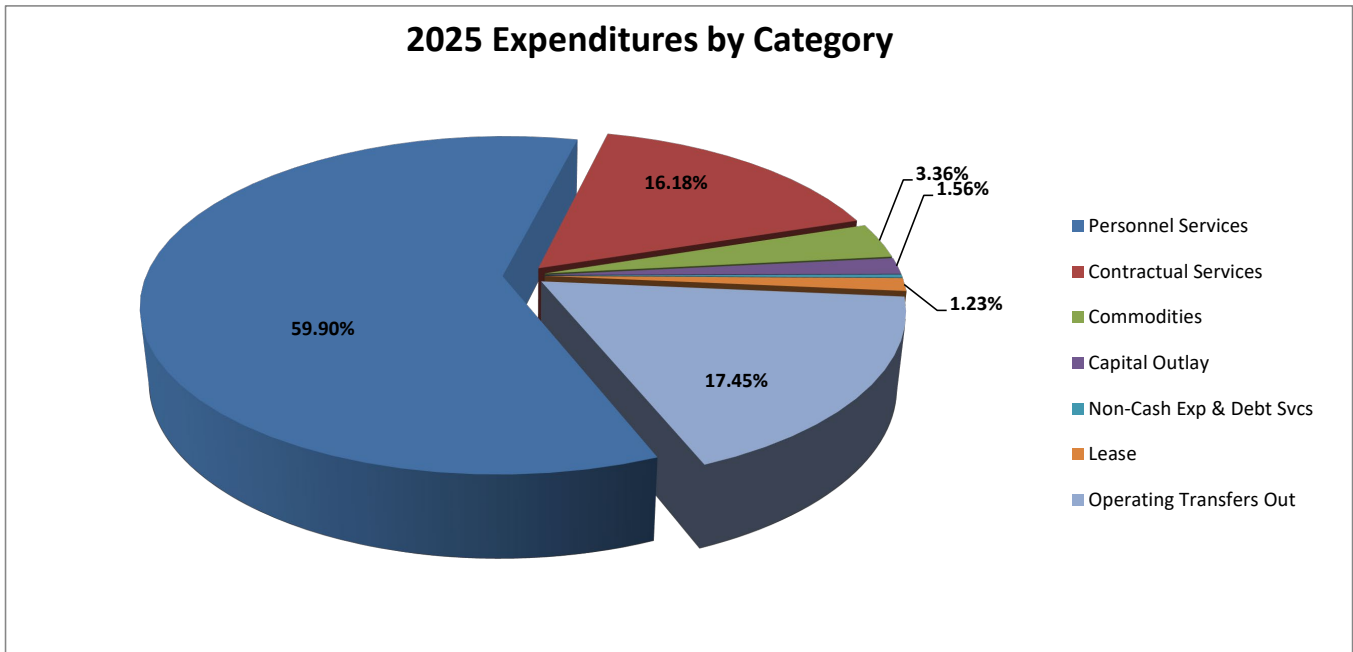


(1) Utilization of Fund Balance is a balancing line item in the revenue budget, accounting for the difference between revenues and expenditures budgeted. If expenditure projections are higher than the revenue projections, the difference is offset by an entry to Utilization of Fund Balance to show expenditures are exceeding projected revenues, and therefore a portion of the fund reserve is projected to be utilized, keeping the budget in balance.

**County of McHenry
Fiscal Year 2025**

Expenditures by Category - General Fund

Category No.	Category Description	FY 2022 Expenditures Actual	FY 2023 Expenditures Actual	FY 2024 Expenditures Appropriated	FY 2024 YTD Actual	FY 2025 Expenditures Appropriated
30	Personnel Services	\$55,968,187	\$59,162,796	\$57,494,104	\$46,876,568	\$63,360,359
40	Contractual Services	\$13,281,268	\$12,116,250	\$15,432,241	\$10,245,169	\$17,120,187
50	Commodities	\$2,222,682	\$2,584,807	\$4,165,890	\$2,088,685	\$3,557,365
60	Capital Outlay	\$815,645	\$812,248	\$2,530,828	\$1,218,517	\$1,654,320
63	Non-Cash Expenditures	\$228,959	\$274,734	\$300,000	\$0	\$300,000
65	Lease	\$693,007	\$498,369	\$1,242,725	\$1,147,174	\$1,305,883
66	Debt Service	\$3,742	\$1,290	\$30,000	\$113	\$30,000
67	Operating Transfers Out	\$14,457,979	\$14,680,296	\$17,719,879	\$12,075,266	\$18,457,145
	TOTAL	\$87,671,469	\$90,130,789	\$98,915,666	\$73,651,491	\$105,785,259
68	Fund Balance Enhancement	\$0	\$0	\$0	\$0	\$0
		\$87,671,469	\$90,130,789	\$98,915,666	\$73,651,491	\$105,785,259



(1) Fund Balance Enhancement is a balancing line item in the expenditure budget, accounting for the difference between revenues and expenditures budgeted. If revenue projections are higher than the expenditure projections, the difference is offset by an entry to Fund Balance Enhancement to show not all of the revenues will be utilized and keeping the budget in balance.