



Macoupin County ILLINOIS

FY 2014-2015 BUDGET

August 26 Adopted Budget



I. General Fund Expense Summary	04
II. General Fund Revenues Summary	05
III. General Fund Expense Detail	06
a. Historical General Fund Balance by Fiscal Year Graph	14
IV. General Fund Revenue Detail	15
a. Historical Revenue – Property Tax Graph	22
b. Historical Revenue – Sales, Use and Photo Taxes	23
c. Historical Revenue – Income Tax	24
V. Special Fund Expense Summary	26
VI. Special Fund Expense Detail	27
VII. Public Health Expense Summary	42
VIII. Public Health Expense Details	43
IX. Additional Information	45



SUMMARY OF FY 2014-2015 GENERAL FUND BUDGET
ADOPTED AUGUST 26 2014

I. General Fund Expenses Summary

2014-2015	Macoupin County Budget Worksheet				
	Expenses				
		2012-2013	2013-2014	2013-2014	2014-2015
Item No.	Item	Audited	Budget	Budget	Budget
		Expenditures	Projected	Est. Expend	
01 100	County Administration	\$ 456,593.00	\$ 141,600.00	\$ 78,205.66	\$ 85,000.00
01 111	County Board	\$ 84,529.00	\$ 80,200.00	\$ 80,200.00	\$ 88,000.00
01 112	Macoupin Emergency Management	\$ 55,530.00	\$ 51,195.00	\$ 51,195.00	\$ 54,000.00
01 113	Courthouse	\$ 86,018.00	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00
01 114	County Clerk & Recorder	\$ 347,799.00	\$ 297,000.00	\$ 297,000.00	\$ 308,000.00
01 115	Elections	\$ 256,891.00	\$ 222,000.00	\$ 222,000.00	\$ 265,000.00
01 116	Treasurer	\$ 173,057.00	\$ 149,400.00	\$ 149,400.00	\$ 154,000.00
01 117	Supervisor of Assesments	\$ 156,286.00	\$ 150,000.00	\$ 150,000.00	\$ 152,000.00
01 120	Circuit Clerk	\$ 547,908.00	\$ 475,000.00	\$ 475,000.00	\$ 482,000.00
01 121	Circuit Court	\$ 105,931.00	\$ 115,000.00	\$ 115,000.00	\$ 135,000.00
01 122	Public Defender	\$ 223,193.00	\$ 218,000.00	\$ 218,000.00	\$ 224,000.00
01 123	Animal Control	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00
01 124	States Attorney	\$ 448,630.00	\$ 433,081.00	\$ 433,081.00	\$ 434,000.00
01 128	Building Maintenance	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
01 131	Copy Room	\$ 9,832.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
01 137	Jury Commission	\$ 4,582.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
01 141	Superintendent of Schools***	\$ 68,744.00	\$ 77,657.73	\$ 77,657.73	\$ 71,000.00
01 143	Tax Assessment and Collections	\$ 85,686.00	\$ 90,500.00	\$ 90,500.00	\$ 94,000.00
01 151	Coroner	\$ 80,366.00	\$ 84,000.00	\$ 84,000.00	\$ 84,000.00
01 161	Sheriff-New Vehicle Fleet**	\$ -	\$ 70,000.00	\$ -	\$ -
01 171	Court Security*	\$ -	\$ 95,000.00	\$ 95,000.00	\$ 100,000.00
01 181	Jail Medical*	\$ -	\$ 85,225.00	\$ 85,225.00	\$ 86,000.00
01 211	Sheriff*	\$ 3,413,428.00	\$ 2,217,000.00	\$ 2,217,000.00	\$ 2,222,000.00
01 215	Jail*	\$ -	\$ 738,000.00	\$ 738,000.00	\$ 775,000.00
01 221	Probation	\$ 399,514.00	\$ 359,858.19	\$ 359,858.19	\$ 316,000.00
01 302	Miscellaneous-Real Rst. Stamp	\$ 112,529.00	\$ 115,000.00	\$ 115,000.00	\$ 115,000.00
01 303	MEDP Reimbursable Salaries	\$ -	\$ 92,000.00	\$ 92,000.00	\$ 15,400.00
01 304	MEDP County Contribution	\$ -	\$ 82,000.00	\$ 82,000.00	\$ -
01 305	Contractual Services	\$ -	\$ 30,000.00	\$ 20,000.00	\$ 30,000.00
01 306	Insurance	\$ -	\$ 800,000.00	\$ 739,399.60	\$ 800,000.00
01 307	Drug Task Force	\$ -	\$ 53,400.00	\$ 38,531.60	\$ 54,000.00
01 308	County and Community Development	\$ -			\$ 50,000.00
01 310	Capital Outlay	\$ 100,844.00	\$ 389,000.00	\$ 216,850.90	\$ 300,000.00
	Archives		\$ 1,445.00	\$ 200.00	
	Interagency Loans		\$ 65,000.00	\$ 65,000.00	\$ 65,000.00
	General Fund Total	\$ 7,220,890.00	\$ 7,890,561.92	\$ 7,493,304.68	\$ 7,671,400.00
	Total Revenues	\$ 7,127,513.00	\$ 7,939,693.00	\$ 7,520,979.74	\$ 7,679,000.00
	Excess (Deficiency)	\$ (93,377.00)	\$ 49,131.08	\$ 27,675.06	\$ 7,600.00

* Budget will be set at tentative monthly amount which will have expenses checked on a monthly basis until first quarter budget review

** Will be reevaluated at first quarter budget review

*** Will be reevaluated after Regional Superintendent sets his regional budget based upon all County's EAVs

II. General Fund Revenues Summary

2014-2015 Macoupin County Budget Worksheet					
Income					
Item No.	Item	2012-2013	2013-2014	2013-2014	2014-2015
		Audited Revenues	Revenues Projected	Budget Est. Expend	Revenues Estimated
	Property Taxes	\$ 899,626.00	\$ 1,500,000.00	\$ 1,749,172.97	\$ 1,200,000.00
	Intergovernmental				
	Sales, Use and Photo tax	\$ 1,295,422.00	\$ 1,270,000.00	\$ 1,314,787.56	\$ 1,300,000.00
	Income Tax	\$ 1,553,909.00	\$ 1,436,000.00	\$ 1,385,085.06	\$ 1,400,000.00
	Personal Property replacement Tax	\$ 193,992.00	\$ 200,000.00	\$ 191,062.02	\$ 210,000.00
	Inheritance Tax	\$ -	\$ 31,000.00		\$ -
	Probation Offices Salary	\$ 172,185.00	\$ 175,822.00	\$ 178,694.00	\$ 184,000.00
	States Attorney Salary	\$ 172,790.00	\$ 172,788.00	\$ 144,677.04	\$ 152,000.00
	Public Defender Salary	\$ 99,910.00	\$ 123,929.00	\$ 68,771.57	\$ 100,600.00
	Election Judges Salary	\$ 8,825.00	\$ 8,824.00	\$ 11,430.00	\$ 12,000.00
	Supervisor of Assesments Salary	\$ 29,259.00	\$ 25,825.00	\$ 25,825.00	\$ 27,000.00
	Emergency Services Disaster Assistance	\$ 23,792.00	\$ 25,000.00	\$ 25,221.86	\$ 25,000.00
	South Central Illinois Drug Task Force	\$ 54,169.00	\$ 53,400.00	\$ 47,621.14	\$ 54,000.00
	States Attorney Grant	\$ 40,620.00			
	Interagency Loan	\$ -	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00
	Total Intergovernmental	\$ 3,644,873.00	\$ 3,587,588.00	\$ 3,458,175.25	\$ 3,529,600.00
	Licenses and Permits	\$ 3,340.00	\$ 2,880.00	\$ 4,430.00	\$ 3,000.00
	Fines and Forfeitures	\$ 374,636.00	\$ 435,000.00	\$ 300,111.13	\$ 348,000.00
	Circuit Clerk Fees	\$ 417,929.00	\$ 435,000.00	\$ 329,563.38	\$ 326,000.00
	States Attorney Fees	\$ 14,271.00		\$ 15,586.60	\$ 16,000.00
	Fees Tax Sale	\$ -		\$ 82,000.00	\$ 82,000.00
	Interest income	\$ 5,022.00	\$ 4,500.00	\$ 6,111.14	\$ 8,000.00
	MEDP Salaries & Insurance Reimbursement	\$ -	\$ 104,500.00	\$ 85,156.92	\$ 15,400.00
	Misc Reimbursements	\$ 202,330.00	\$ 90,000.00	\$ 132,987.36	\$ 110,000.00
	Miscellaneous	\$ 199,454.00	\$ 160,000.00	\$ 225,490.38	\$ 275,000.00
	Public Safety-Sheriff Sales	\$ -	\$ 30,000.00		\$ -
	Direct Transfer from ETSB / 911	\$ -	\$ 265,225.00	\$ 265,225.00	\$ 273,000.00
	Grants/Donations		\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
	Federal Prisoner Reimbursement	\$ -	\$ 150,000.00		
	Coal Royalty Payment	\$ -	\$ 220,000.00	\$ 102,742.93	
	Total Fees and Charges for Services	\$ 1,216,982.00	\$ 1,997,105.00	\$ 1,649,404.84	\$ 1,556,400.00
	Fund Transfers				
	Sheriff General Fund	\$ 79,760.00	\$ 70,000.00	\$ 54,330.78	\$ 70,000.00
	County Clerk General Fund	\$ 330,859.79	\$ 340,000.00	\$ 293,310.30	\$ 350,000.00
	Real Estate Stamps Fund Transfer		\$ 195,000.00	\$ 156,585.60	\$ 195,000.00
	General Fund Transfer for Building Project	\$ 4,593.61		\$ -	\$ 127,975.17
	Res. No. 2013.11 North Stair	\$ 200,000.00		\$ -	
	Res No. 2013.12 Tax Sale Error In Interest Fee	\$ 15,000.00	\$ 15,000.00	\$ -	
	GIS Elected Officials			\$ -	\$ 38,000.00
	Arrestee's Medical Cost Fund Transfer	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 50,000.00
	Public Safety Fund [includes 911 Contractual Pym	\$ 304,200.00		\$ -	\$ 70,000.00
	Document Storage Fund	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
	Sheriffs COPS Fund	\$ 65,000.00	\$ 40,000.00	\$ 40,000.00	\$ 79,000.00
	Federal Drug Fund	\$ 4,500.00			\$ -
	Sheriff Drug Fund	\$ 3,800.00			\$ -
	DUI Equipment Fund	\$ 10,000.00			\$ -
	Court Security	\$ 65,000.00	\$ 65,000.00		\$ 66,000.00
	County Farm Account	\$ 60,000.00	\$ -		\$ -
	Probation Fee Fund	\$ 46,500.00	\$ 45,000.00	\$ 45,000.00	\$ 50,000.00
	Capitol Outlay 13-14 Project Balance Transfer		\$ 10,000.00		172,024.83
	Contractual Services Balance Transfer			\$ -	\$ 15,000.00
	Insurance Balance Transfer			\$ -	\$ 60,000.00
	Budget Stabilization Fund	\$ 101,818.60			
	Total Operating Transfers In	\$ 1,366,032.00	\$ 855,000.00	\$ 664,226.68	\$ 1,393,000.00
	Total Operating Transfers Out				
	Total Revenues	\$ 7,127,513.00	\$ 7,939,693.00	\$ 7,520,979.74	\$ 7,679,000.00
	Total Expenses	\$ 7,220,890.00	\$ 7,890,561.92	\$ 7,493,304.68	\$ 7,671,400.00
	Excess (deficiency) - including one-time revenues	\$ (93,377.00)	\$ 49,131.08	\$ 27,675.06	\$ 7,600.00

III. General Fund Expense Detail

01.100 County Administration

Description: The line item funds the operation of the county board office, payment of board of review salaries, the county's portion of annual audit costs, the county's annual costs of participating in the State's Attorney's Appellate Prosecutor program, county website development costs, West Central Development Council annual dues, and other small miscellaneous costs.

FY 2013-2014 Projected Budget: \$141,600

FY 2014-2015 Proposed Budget: \$85,000

01.112 County Board

Description: The line item funds the operation of the county board, which includes costs of per diem for full board meetings, committee meetings, and cost of mileage.

FY 2013-2014 Projected Budget: \$80,200

FY 2014-2015 Proposed Budget: \$88,000

01.112 Emergency Management

Description: The line item funds the operation of the county Emergency Management office.

FY 2013-2014 Projected Budget: \$51,195

FY 2014-2015 Proposed Budget: \$54,000

01.113 Courthouse

Description: The line item, under the control of the Sheriff, funds the general daily maintenance of the County Courthouse, primarily covering day to day upkeep of the building and related utility bills for the building.

FY 2013-2014 Projected Budget: \$90,000

FY 2014-2015 Proposed Budget: \$90,000

01.114 County Clerk & Recorder

Description: The line item funds the operation of the County Clerk & Recorder offices.

FY 2013-2014 Projected Budget: \$297,000

FY 2014-2015 Proposed Budget: \$308,000

01.115 Elections

Description: The line item, controlled by the County Clerk, funds all costs related to elections administered by the County Clerk. During FY 14-15, the County Clerk will administer the General Election as well as the Consolidated Election as opposed to the FY 13-14 in which only the Primary Election was held.

FY 2013-2014 Projected Budget: \$222,000

FY 2014-2015 Proposed Budget: \$265,000

01.116 Treasurer

Description: The line item funds the operation of the County Treasurer's office.

FY 2013-2014 Projected Budget: \$149,400

FY 2014-2015 Proposed Budget: \$154,000

01.117 Supervisor of Assessments

Description: The line item funds the operation of the Supervisor of Assessments office.

FY 2013-2014 Projected Budget: \$150,000

FY 2014-2015 Proposed Budget: \$152,000

01.120 Circuit Clerk

Description: The line item funds the operation of the Circuit Clerk's office and all three of its divisions-Probate, General, and Traffic.

FY 2013-2014 Projected Budget: \$475,000

FY 2014-2015 Proposed Budget: \$482,000

01.121 Circuit Court

Description: The line item, controlled by the Chief Judge, funds the operation of the Circuit Court and all related costs.

FY 2013-2014 Projected Budget: \$115,000

FY 2014-2015 Proposed Budget: \$135,000

01.122 Public Defender

Description: The line item funds the operation of the Office of the Public Defender. Under state statute, the salary of the Public Defender which is included in this line item, is reimbursed by the State of Illinois to the County at a 2/3 percentage. Further, the salary of the Public Defender is set by state statute.

FY 2013-2014 Projected Budget: \$218,000

FY 2014-2015 Proposed Budget: \$224,000

01.123 Animal Control

Description: The line item exists as a reserve for the Animal Control office, should special funds not be sufficient to cover expenses.

FY 2013-2014 Projected Budget: \$5,000

FY 2014-2015 Proposed Budget: \$5,000

01.124 State's Attorney

Description: The line item funds the operation of the State's Attorney's office. Under state statute, the salary of the State's Attorney which is included in this line item, is reimbursed by the State of Illinois to the County at a 2/3 percentage. Further, the salary of the State's Attorney is set by state statute.

FY 2013-2014 Projected Budget: \$433,081

FY 2014-2015 Proposed Budget: \$434,000

01.128 Building Maintenance

Description: The line item, under the control of the Sheriff, funds routine general maintenance projects in the County Jail Building, County Courthouse, and other county facilities.

FY 2013-2014 Projected Budget: \$3,000

FY 2014-2015 Proposed Budget: \$3,000

01.131 Copy Room

Description: The line item funds expenses of the Copy Room which is utilized by county officials in the County Courthouse.

FY 2013-2014 Projected Budget: \$10,000

FY 2014-2015 Proposed Budget: \$10,000

01.137 Jury Commission

Description: The line item, under control of the Chief Judge, funds expenses of the Jury Commission.

FY 2013-2014 Projected Budget: \$5,000

FY 2014-2015 Proposed Budget: \$5,000

01.141 Superintendent of Schools

Description: The line item, under control of the Regional Superintendent of Schools, helps to fund expenses of the ROE #40 office in conjunction with three other counties in the region. The annual appropriated amount is based upon a formula that includes the county's EAV.

FY 2013-2014 Projected Budget: \$77,657

FY 2014-2015 Proposed Budget: \$71,000

01.143 Tax Assessment & Collections

Description: The line item funds expenses associated with the calculation, collections, preparation, mailing of county property tax bills and is primarily utilized by the County Treasurer, County Clerk, and Supervisor of Assessments.

FY 2013-2014 Projected Budget: \$90,500

FY 2014-2015 Proposed Budget: \$94,000

01.151 Coroner

Description: The line item funds the operation of the Coroner's office.

FY 2013-2014 Projected Budget: \$84,000

FY 2014-2015 Proposed Budget: \$84,000

01.161 Sheriff-New Vehicle Fleet

Description: The line item, under the control of the Sheriff, allows for the expense to purchase or lease new patrol vehicles. Expenditures from this fund shall require approval by the County Board and are contingent on realizing revenues from Federal Prisoners.

FY 2013-2014 Projected Budget: \$70,000

FY 2014-2015 Proposed Budget: \$0

01.171 Court Security

Description: The line item funds expenses associated with Court Security employees at the County Courthouse. These funds allocated in the General Fund are partially reimbursed by a transfer from the Court Security special fund.

FY 2013-2014 Projected Budget: \$95,000

FY 2014-2015 Proposed Budget: \$100,000

01.181 Jail Medical

Description: The line item, under the control of the Sheriff, allows for expenses to be made to pay for the jail medical contract. A portion of this cost to the General Fund is proposed to be reimbursed or offset through a transfer from the Arrestee's Medical Cost Fund.

FY 2013-2014 Projected Budget: \$85,225

FY 2014-2015 Proposed Budget: \$86,000

01.211 Sheriff

Description: The line item, under the control of the Sheriff, funds the operation of the County Sheriff's office outside of the Jail and all of its employees [deputies, investigators, telecommunicators, clerks, and all non-jail staff]. In addition to employee salaries, major expenses such as overtime and vehicle maintenance expenses are paid through this line.

FY 2013-2014 Projected Budget: \$2,217,000

FY 2014-2015 Proposed Budget: \$2,222,000

01.215 Jail

Description: The line item, under the control of the Sheriff, funds the operation of the County Jail and all of its employees [salaries of correctional officers and cooks]. Major expenses such as inmate food, utilities, and housing inmates from other counties are paid through this line.

FY 2013-2014 Projected Budget: \$738,000

FY 2014-2015 Proposed Budget: \$775,000

01.221 Probation

Description: The line item funds the operation of the Probation office. Through the Illinois Administrative Office of the Courts, a portion of Probation Officer Salaries are reimbursed back to the General Fund each year. Further, a transfer of funds from the Probation Fee Fund is allowable to cover a shortfall in employee salaries at the end of the fiscal year.

FY 2013-2014 Projected Budget: \$316,000

FY 2014-2015 Proposed Budget: \$316,000

01.302 Real Estate Stamps

Description: Anyone who buys property within county limits must purchase real estate transfer tax stamps. This purpose of this line item is to fund the County Clerk's purchase of those physical real estate transfer tax stamps throughout the course of the fiscal year. For every stamp that is purchased through this line item, the county is reimbursed.

FY 2013-2014 Projected Budget: \$115,000

FY 2014-2015 Proposed Budget: \$115,000

01.303 MEDP Reimbursable Salaries

Description: Salaries for two employees of MEDP are paid through this line and reimbursed to the county at 100% quarterly.

FY 2013-2014 Projected Budget: \$92,000

FY 2014-2015 Proposed Budget: \$15,400

01.304 MEDP County Contribution

Description: This line item pays the county's contribution toward membership in MEDP. Payments are remitted to MEDP by the county on a quarterly basis.

FY 2013-2014 Projected Budget: \$82,000

FY 2014-2015 Proposed Budget: \$0

01.305 Contractual Services

Description: This line item would allow for expenses to be made for contractual services to provide infrastructural or renovation upgrades of county-owned facilities. Approval of spending from this line item is with the County Board.

FY 2013-2014 Projected Budget: \$30,000

FY 2014-2015 Proposed Budget: \$30,000

01.306 Insurance

Description: This purpose of this line item is to fund the county's portion of employee health, dental, and life insurance for those county employees [this does not include health and highway departments]. The county currently pays 90% of the premium for active and insurance-eligible employees' health and dental plans and 100% of a 10,000 life policy for all active employees. This line would also fund the expense of paying the third-party administrator for the county's HRA account and disbursements of HRA payments to qualifying employees. Eligible retiree, severance plan retiree, and COBRA employee premiums are also paid through this line item at the scheduled rates. Premiums COBRA employees and retirees are reimbursed to the county in full while severance plan employees are reimbursed to the county at their scheduled rates.

FY 2013-2014 Projected Budget: \$800,000

FY 2014-2015 Proposed Budget: \$800,000

01.307 Drug Task Force

Description: The line item funds the expenses of one employee managing the Drug Task Force operations. These funds are reimbursed at 100% to the county.

FY 2013-2014 Projected Budget: \$53,400

FY 2014-2015 Proposed Budget: \$54,000

01.308 County and Community Development

Description:

FY 2013-2014 Projected Budget: \$0

FY 2014-2015 Proposed Budget: \$50,000

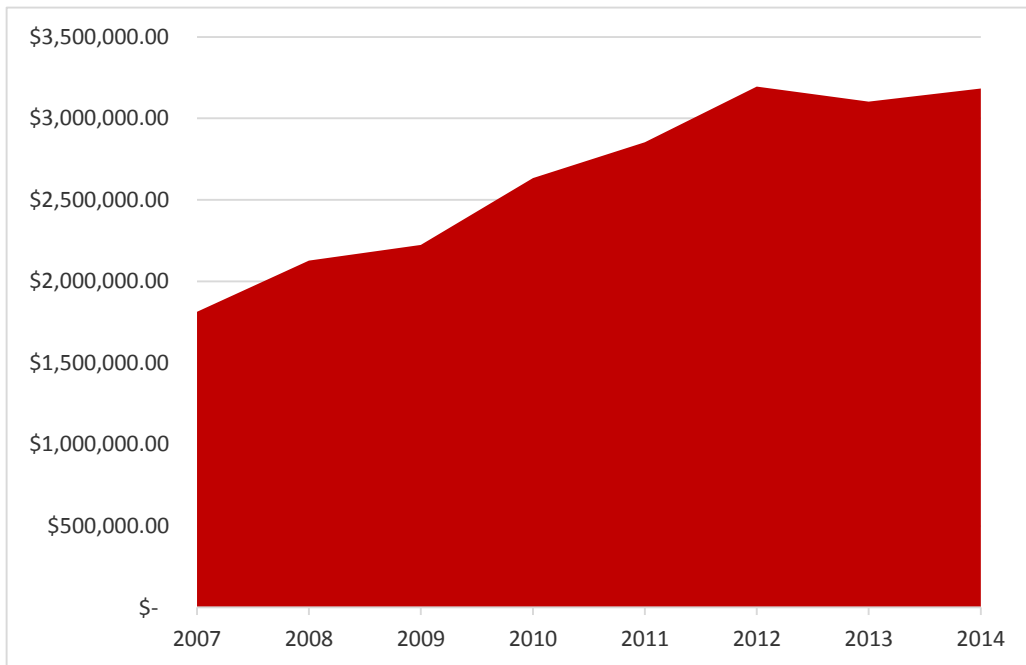
01.310 Capital Outlay

Description: In accordance with 55 ILCS 5/6-1002.5, the county may not appropriate an amount exceeding 5% of the amount appropriated to the County's General Fund for specific capital improvements. The amount appropriated in this fiscal year would primarily relate to renovations to the County Courthouse. Expenses resulting from the North Stair project will be partially reimbursed to the General Fund by the Illinois Landmarks grant and a proposed new project to be expended from this fund contingent upon receiving revenues from coal royalties.

FY 2013-2014 Projected Budget: \$389,000

FY 2014-2015 Proposed Budget: \$300,000

III (a). Historical General Fund Balance by Fiscal Year



Source: Macoupin County Audit Report and Financial Statements

*2014 figure is based on August 25, 2014 balance provided by Treasurer's office

IV. General Fund Revenue Detail

01 Property Tax

Description: Each year, the County passes the property tax levy which includes a corporate line. All funds collected for the corporate purpose is deposited into the general fund. Each tax cycle has 5 distributions in total, though normally a tax cycle falls within two separate fiscal years. How many distributions are receipted on a given fiscal year depends on when property taxes are collected. The projected number of distributions to be collected in FY 2014-2015 is five.

FY 2013-2014 Projected Budget: \$1,500,000

FY 2014-2015 Proposed Budget: \$1,200,000

02 Sales, Use and Photo Tax

Description: . The taxes receipted here are a combination of occupation taxes that are imposed on sellers' receipts, use taxes that are imposed on amounts paid by purchasers and sales taxes are the combination of all state, local, mass transit, water commission, home rule occupation and use, non-home rule occupation and use, park district, county public safety and facilities, county school facility tax, and business district taxes.

FY 2013-2014 Projected Budget: \$1,270,000

FY 2014-2015 Proposed Budget: \$1,300,000

03 Income Tax

Description: The Illinois Individual Income Tax is imposed on every individual earning or receiving income in Illinois. The tax is calculated by multiplying net income by a flat rate. Money receipted here is distributed to the County by the State.

FY 2013-2014 Projected Budget: \$1,436,000

FY 2014-2015 Proposed Budget: \$1,400,000

04 Personal Property Replacement Tax

Description: Replacement taxes are revenues collected by the state of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away. 48.35% of all replacement taxes collected in the state are goes to downstate counties. Macoupin County's portion of that is determined by the State's established allocation factor based on how much of the personal property tax Macoupin County raised in 1977.

FY 2013-2014 Projected Budget: \$200,000

FY 2014-2015 Proposed Budget: \$210,000

05 Inheritance Tax

Description: The County's portion of the inheritance tax collected by the State was received in this line. However, beginning in 2013, the State redirected all counties portions of the inheritance tax to the State General Fund to help cover the State's deficit.

FY 2013-2014 Projected Budget: \$31,000

FY 2014-2015 Proposed Budget: \$0

06 Probation Officer Salary Reimbursement

Description: Through the Illinois Administrative Office of the Courts, a portion of Probation Officer Salaries are reimbursed back to the General Fund each year.

FY 2013-2014 Projected Budget: \$175,822

FY 2014-2015 Proposed Budget: \$184,000

07 State's Attorney Salary Reimbursement

Description: The State of Illinois reimburses the State's Attorney to the County at a 2/3 percentage. All reimbursements for that purpose are deposited in this line.

FY 2013-2014 Projected Budget: \$172,788

FY 2014-2015 Proposed Budget: \$152,000

08 Public Defender Salary Reimbursement

Description: The State of Illinois reimburses the Public Defender to the County at a 2/3 percentage. All reimbursements for that purpose are deposited in this line.

FY 2013-2014 Projected Budget: \$123,929

FY 2014-2015 Proposed Budget: \$100,600

09 Election Judge Salary Reimbursement

Description: The State Board of Elections reimburses a portion of the salaries of the Election judges who work each Election.

FY 2013-2014 Projected Budget: \$8,824

FY 2014-2015 Proposed Budget: \$12,000

10 Supervisor of Assessments Salary Reimbursement

Description: Through the Illinois Department of Revenue, a portion of the Supervisor of Assessments salary is reimbursed back to the General Fund each year.

FY 2013-2014 Projected Budget: \$25,825

FY 2014-2015 Proposed Budget: \$27,000

11 Emergency Services Disaster Assistance

Description: Each year, the Emergency Services Disaster Assistance grant is received from the State for the work done by the County's Emergency Management Agency.

FY 2013-2014 Projected Budget: \$25,000

FY 2014-2015 Proposed Budget: \$25,000

12 South Central Illinois Drug Task Force

Description: Money received here is a reimbursement from the South Central Illinois Drug Task Force to cover the salary of any work done by the County on their behalf.

FY 2013-2014 Projected Budget: \$53,400

FY 2014-2015 Proposed Budget: \$54,000

13 State's Attorney Grant

Description: In 2011, the State's Attorney's office received a two year grant that was to be used to supplement the State's Attorney budget to help pay for work done on domestic violence issues. The grant payments were received in the General Fund through this line. The grant expired in 2013.

FY 2013-2014 Projected Budget: \$0

FY 2014-2015 Proposed Budget: \$0

14 Interagency Loan

Description: For any interagency loan approved by the County Board, repayment of that loan would be received in this line.

FY 2013-2014 Projected Budget: \$65,000

FY 2014-2015 Proposed Budget: \$65,000

15 Licenses and Permits

Description: The County Liquor License Commission approves yearly and special liquor licenses for all establishments and events in the unincorporated portion of Macoupin County. The licensee fee is received in this line item.

FY 2013-2014 Projected Budget: \$2,880

FY 2014-2015 Proposed Budget: \$3,000

16 Fines and Fees

Description: Fees deposited here are generated through cases brought before the courts.

FY 2013-2014 Projected Budget: \$435,000

FY 2014-2015 Proposed Budget: \$348,000

17 Circuit Clerk Fees

Description: Fees collected by the Circuit Clerk for things such as copies, passport application processing, certified mail and take notices, divorce packets, alias summons, etc. are received in this line.

FY 2013-2014 Projected Budget: \$435,000

FY 2014-2015 Proposed Budget: \$326,000

18 State's Attorney Fees

Description: Fees deposited here are generated through actions made by the State's Attorney's office.

FY 2013-2014 Projected Budget: \$0

FY 2014-2015 Proposed Budget: \$16,000

19 Fees Tax Sale

Description: Fees collected at the Delinquent Tax Sale on each purchase made by a tax buyer are received in this line.

FY 2013-2014 Projected Budget: \$0

FY 2014-2015 Proposed Budget: \$82,000

20 Interest Income

Description: All interest earned through CD's, checking accounts, and real estate taxes for the General Fund are received through this line.

FY 2013-2014 Projected Budget: \$4,500

FY 2014-2015 Proposed Budget: \$8,000

21 MEDP Salaries and Insurance Reimbursement

Description: Salaries and insurance costs paid out of the General for employees of MEDP are reimbursed to the county at 100% quarterly.

FY 2013-2014 Projected Budget: \$104,500

FY 2014-2015 Proposed Budget: \$15,400

22 Miscellaneous Reimbursement

Description: Miscellaneous reimbursements include the reimbursement the County Clerk receives for the voter registration system from the State Board of Elections, health insurance reimbursements, stipend reimbursements, various rebates and refunds, etc.

FY 2013-2014 Projected Budget: \$90,000

FY 2014-2015 Proposed Budget: \$110,000

23 Miscellaneous

Description: The miscellaneous line item receipts various smaller receipts such as the tax collected from video game machines in unincorporated areas of the County, the Coroner's inquest fee, rent payments from the Emergency Telephone System Board, fees for the copies of maps and plats, etc.

FY 2013-2014 Projected Budget: \$160,000

FY 2014-2015 Proposed Budget: \$275,000

25 ESTB/911 Dispatch Agreement

Description: The County and the Emergency System Telephone Board (ESTB) signed an agreement where the Sheriff's telecommunicators handle 911 dispatching and ESTB pays a yearly fee to the County to reimburse the costs associated. The fee is paid twice a year.

FY 2013-2014 Projected Budget: \$265,225

FY 2014-2015 Proposed Budget: \$273,000

26 Grants/Donations

Description: For grants that are to be administered out of the County's General Fund and any donations the County receives for specific purpose.

FY 2013-2014 Projected Budget: \$100,000

FY 2014-2015 Proposed Budget: \$100,000

27 Federal Prisoner Reimbursement

Description: In 2012, the Board approved a contract to house federal prisoners in the jail which allowed for the County to be reimbursed for any prisoners held. Any reimbursements received for housing federal prisoners would be deposited here. As of July 2014, no reimbursement money has been received.

FY 2013-2014 Projected Budget: \$150,000

FY 2014-2015 Proposed Budget: \$0

28 Coal Royalty Payment

Description: In August 2012, the Board signed a lease with Springfield Coal Company for the County owned coal rights near Farmersville, IL. As part of the lease, the County was to be paid a certain percentage of royalty rights. As of 2013, the Springfield Coal Company was no longer mining the area and no future royalty payments are expected.

FY 2013-2014 Projected Budget: \$220,000

FY 2014-2015 Proposed Budget: \$0

29 Sheriff General Fund

Description: Funds from the Sheriff General Fund are derived from various fees. Each month they are transferred into the County's General Fund and deposited in this line item.

FY 2013-2014 Projected Budget: \$70,000

FY 2014-2015 Proposed Budget: \$70,000

30 County Clerk General Fund

Description: The fees collected by the County Clerk & Recorder's office that are transferred from the County Clerk General Fund into the County's General Fund. These include the County's portion of fees collected for recorded documents, marriage and civil union license, copies of certified and genealogy vital records, as well as other various services provided by the County Clerk and Recorder's office.

FY 2013-2014 Projected Budget: \$340,000

FY 2014-2015 Proposed Budget: \$350,000

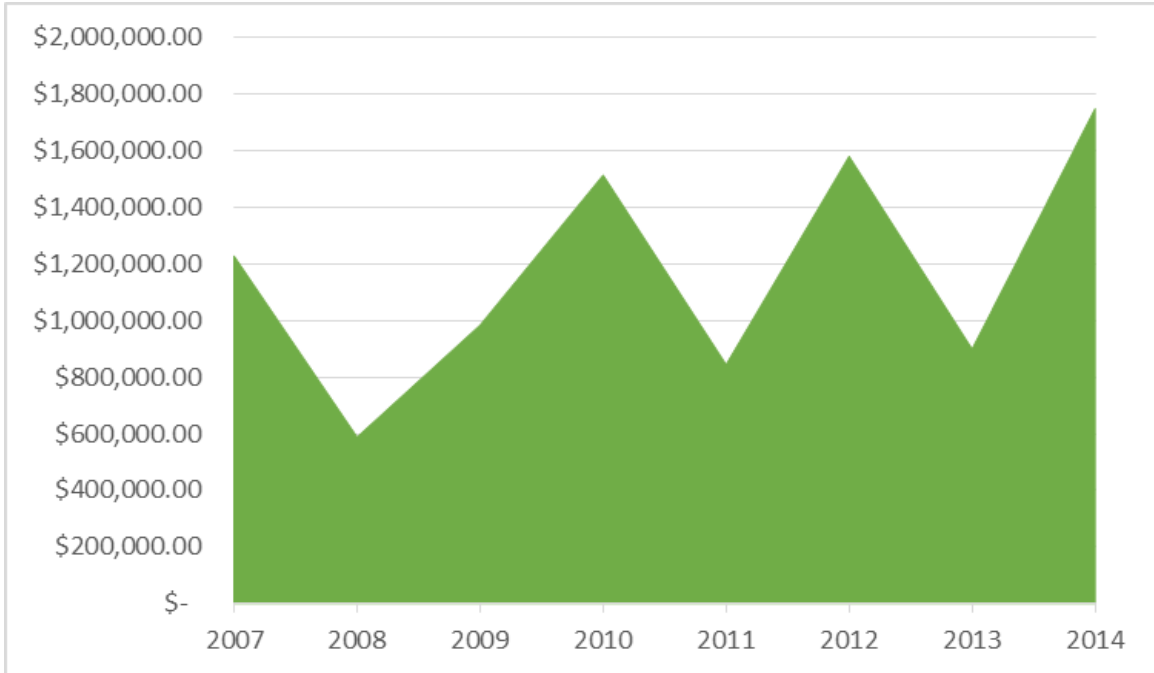
31 Real Estate Stamp Fund

Description: Anyone who buys property within county limits must purchase real estate transfer tax stamps. The amount paid for those stamps includes enough to reimburse the County for purchasing the physical real estate transfer tax stamp from the State, but also includes a tax of .25 cents per \$500 of the value of the transaction. The portion of each stamp purchase that is the tax is deposited in this line.

FY 2013-2014 Projected Budget: \$195,000

FY 2014-2015 Proposed Budget: \$195,000

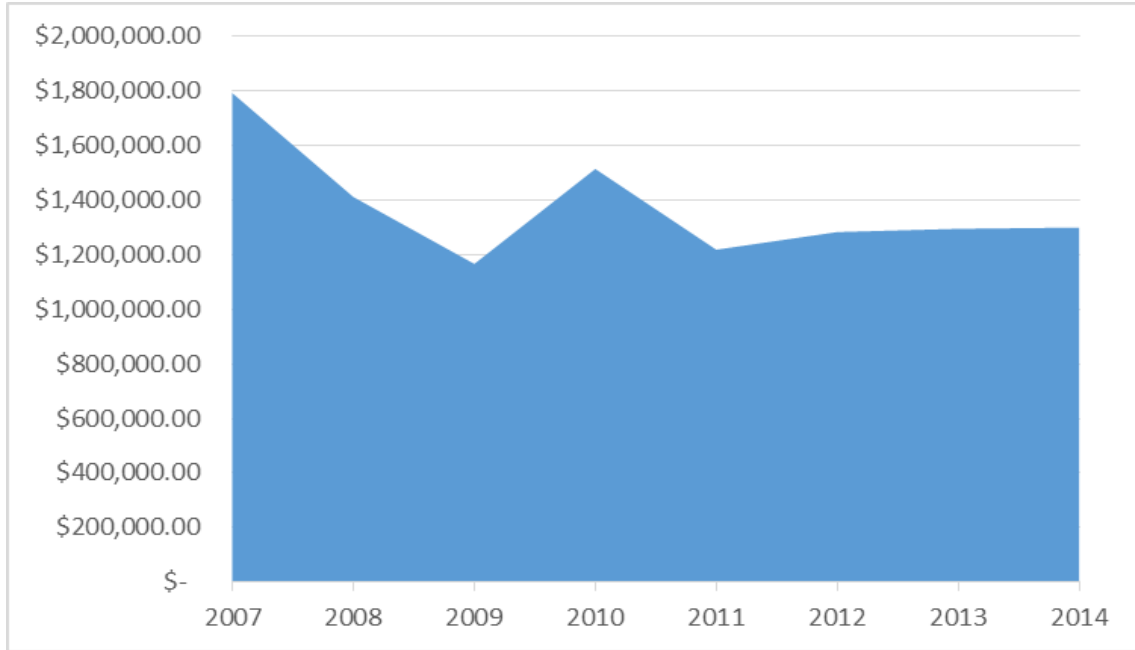
IV (a). Historical Revenue – Property Tax



	2007	2008	2009	2010	2011	2012	2013	2014
Property	\$ 1,228,688.00	\$ 588,804.00	\$ 985,015.00	\$ 1,515,031.00	\$ 844,955.00	\$ 1,581,119.00	\$ 899,626.00	\$ 1,750,000.00

Source: Macoupin County Audit Report and Financial Statements
***2014 projection has the last two months on the fiscal year projected**

IV (b). Historical Revenue – Sales, Use and Photo Taxes

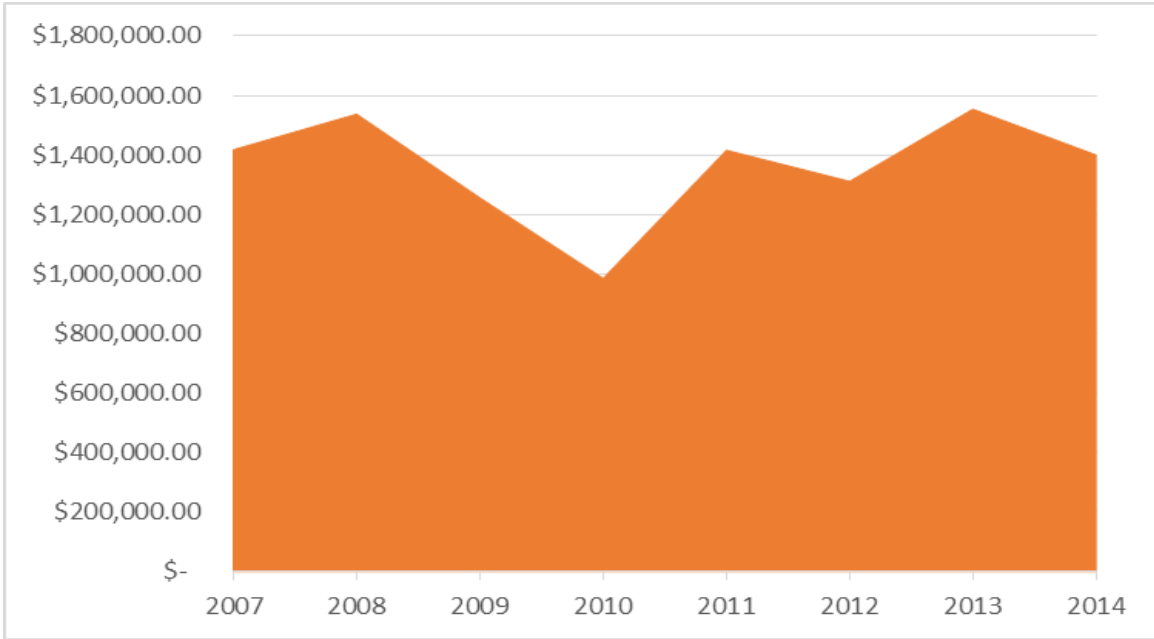


	2007	2008	2009	2010	2011	2012	2013	2014
Sales	\$ 1,793,049.00	\$ 1,412,265.00	\$ 1,166,656.00	\$ 1,515,031.00	\$ 1,218,854.00	\$ 1,283,619.00	\$ 1,295,422.00	\$ 1,300,000.00

Source: Macoupin County Audit Report and Financial Statements

*2014 projection has the last two months on the fiscal year projected

IV (c). Historical Revenue – Income Tax



	2007	2008	2009	2010	2011	2012	2013	2014
Income	\$ 1,417,543.00	\$ 1,537,256.00	\$ 1,255,924.00	\$ 985,399.00	\$ 1,415,777.00	\$ 1,311,136.00	\$ 1,553,909.00	\$ 1,400,000.00

Source: Macoupin County Audit Report and Financial Statements
***2014 projection has the last two months on the fiscal year projected**



SUMMARY OF FY 2014-2015 SPECIAL FUND BUDGETS

ADOPTED AUGUST 26 2014

V. Special Fund Expenses Summary

Account #	Fund	FY 13-14 Final Budget	FY 14-15 Proposed Budget
4	IMRF	\$1,560,000	\$1,560,000
8	MENTAL HEALTH	\$180,000	\$180,000
10	TORT LIABILITY	\$594,000	\$594,000
11	ANML CNTRL	\$110,000	\$110,000
12	LAW LIBRARY	\$30,000	\$30,000
14	SHERIFF DRUG FUND	\$1,000	\$1,000
15	PROBATION FEES	\$127,000	\$132,000
16	TREAS AUTO FUND	\$30,000	\$25,000
17	DRUG TASK FRC / GRANT	\$119,000	\$119,000
20	CO HIGHWAY	\$1,684,250	\$1,727,755
21	CO TWP BRIDGE	\$900,000	\$900,000
22	CO MOTOR FUEL	\$2,502,000	\$2,202,000
23	CO MATCH HIWAY	\$750,000	\$850,000
24	TWP MOTOR FUEL	\$2,250,000	\$2,150,000
25	DELINQ TAX LIQ	\$5,000	\$5,000
27	TWP BRDG (BOND)	\$550,000	\$500,000
29	DOC STORAGE	\$96,500	\$96,500
30	SOCIAL SECURITY	\$386,000	\$386,000
31	COURT AUTO FND	\$100,000	\$100,000
32	COURT SECURITY	\$83,000	\$83,000
34	MENTAL DEFICIENT	\$52,000	\$52,000
35	REVOLVING LOAN	\$30,000	\$30,000
36	SHERIFF'S LEADS ACCT	\$12,000	\$12,000
37	RECDR MICROFILM	\$40,000	\$40,000
38	CO FARM ACCT	\$20,000	\$20,000
39	EXTENSION SERV	\$80,000	\$80,000
41	CHILD SUPP / MAINT	\$27,500	\$27,500
42	SHERIFF COPS	\$65,000	\$79,000
48	TAX SALE INDEMNITY	\$30,000	\$25,000
51	DUI EQUIP FUND	\$4,000	\$4,000
57	FEDERAL DRUG FUND	\$500	\$500
60	MEDICAL COST FUND	\$25,000	\$20,000
61	TAX SALE ERR INT FUND	\$40,000	\$20,000
63	HRA INSURANCE	\$100,000	\$100,000
64	GRANT FUND	\$75,000	\$75,000
65	PET POPULATION FUND	\$17,000	\$24,000
66	TOURISM FUND	\$8,000	\$8,000
70	VITAL RECORDS	\$50,000	\$10,000
71	MACOUPIN CO GIS	\$270,049	\$573,050
74	E 911	\$826,600	\$1,200,625
76	CORONER'S FEE FUND	\$8,000	\$8,000
77	STATES ATTY AUTOMAT	\$0	\$0
78	BUDGET STABILIZATION	\$0	\$0
79	DRUG COURT FEE FUND	\$5,000	\$5,000
-	PUBLIC SAFETY FUND	\$400,000	\$80,000
-	STATES ATTY BAD CHECK	\$20,000	\$20,000
-	CIRCUIT CLERK OP	\$30,000	\$30,000
	TOTALS	\$14,293,399	\$14,294,930

VI. Special Fund Expenses Detail

[Source: Fund balance information derived from Monthly Treasurer reports on August 31, 2013 and June 30, 2014]

04.000 IMRF [Official: Treasurer]

Description: This special fund budget provides for the County's contributions to the Illinois Municipal Retirement Fund for all County employees.

FY 2013-2014 Final Budget: \$1,560,000

FY 2014-2015 Proposed Budget: \$1,560,000

Balance as of August 31, 2013: \$1,435,105.21

Balance as of July 31, 2014: \$1,634,099.89

08.000 Mental Health

Description: This special fund budget collects funding resulting from the county tax levy to be distributed to the Locust Street Resource Center on a quarterly basis.

FY 2013-2014 Final Budget: \$180,000

FY 2014-2015 Proposed Budget: \$180,000

Balance as of August 31, 2013: \$29,100.99

Balance as of July 31, 2014: \$60,805.72

08.000 Tort Liability Fund

Description: This special fund receives funding through the county's tax levy and is the county's major fund to pay for tort expenses, including but not limited to the payment of insurance premiums on county buildings, workmen's compensation, and general liability.

FY 2013-2014 Final Budget: \$594,000

FY 2014-2015 Proposed Budget: \$594,000

Balance as of August 31, 2013: \$109,028.42

Balance as of July 31, 2014: \$69,397.32

11.000 Animal Control Fund [Official: Animal Control Administrator]

Description: This fund is the working operating fund for the Animal Control office. This fund provides for all operational expenses of Animal Control including items such as full-time and

part-time salaries, employee insurance, office expenses, fuel, utilities, animal food, and veterinarian care.

FY 2013-2014 Final Budget: \$110,000

FY 2014-2015 Proposed Budget: \$110,000

Balance as of August 31, 2013: \$49,582.34

Balance as of July 31, 2014: \$45,199.36

12.000 Law Library Fund [Official: Chief Judge]

Description: The Law Library is provided as a public service in the County Courthouse. The acquisition and operating costs are paid for with law library fee revenue.

FY 2013-2014 Final Budget: \$30,000

FY 2014-2015 Proposed Budget: \$30,000

Balance as of August 31, 2013: \$48,179.00

Balance as of July 31, 2014: \$54,257.86

14.000 Sheriff Drug Fund [Official: Sheriff]

Description: This fund is composed of restitution money from fines paid to the Circuit Clerk's Traffic and Criminal office by individuals arrested on drug charges. Also, forfeited funds are deposited per statute 720 ILCS 550/12 (g)(1).

FY 2013-2014 Final Budget: \$1,000

FY 2014-2015 Proposed Budget: \$1,000

Balance as of August 31, 2013: \$3,918.47

Balance as of July 31, 2014: \$218.47

15.000 Probation Fee Fund [Official: Director of Court Services, Chief Judge]

Description: This fund is statutorily authorized by 730 ILCS 110/15.1 and consists of fees collected by the court to be used strictly for costs of operating the Probation and Court Services Department in accordance with policies and guidelines approved by the Illinois Supreme Court. Probation fees may additionally be used to cover salary shortfalls of probation officers (as provided under 730 ILCS 110/15.1(h)) up to a set amount formulaically determined by the Administrative Office of the Illinois Courts (AOIC). Salary shortfalls beyond that set amount may not be covered by the Probation Fee Fund. The Department's FY 13-14 budget

request includes the use of the estimated maximum shortfall authorization amount to cover anticipated county funding shortfalls.

FY 2013-2014 Final Budget: \$127,000

FY 2014-2015 Proposed Budget: \$132,000

Balance as of August 31, 2013: \$207,350.59

Balance as of July 31, 2014: \$261,896.40

16.000 Treasurer's Automation Fund [Official: Treasurer]

Description: This fund, under the authority of the Treasurer, is used primarily for office automation and training costs.

FY 2013-2014 Final Budget: \$30,000

FY 2014-2015 Proposed Budget: \$25,000

Balance as of August 31, 2013: \$79,566.31

Balance as of July 31, 2014: \$113,606.36

17.000 South Central Illinois Drug Task Force Grant

Description: This fund is composed of grants written for and received by the Drug Task Force to be utilized on payroll-related and other costs of the Task Force. The Treasurer counter-signs this account.

FY 2013-2014 Final Budget: \$118,009

FY 2014-2015 Proposed Budget: \$119,000

Balance as of August 31, 2013: \$0.00

Balance as of July 31, 2014: \$13,405.90

20.000 County Highway Fund [Official: County Engineer]

Description: This fund supports the Highway Department as its major operating fund used by the Department to fund personnel and personnel-related costs in addition to ensuring the constructing, maintaining, and repairing of County-owned roads throughout the year. The County Highway Fund is derived from the County Highway tax levy as authorized by State Statute at a maximum rate of .10% of assessed valuation.

FY 2013-2014 Final Budget: \$1,684,250

FY 2014-2015 Proposed Budget: \$1,727,755

Balance as of August 31, 2013: \$186,037.48

Balance as of July 31, 2014: \$501,818.35

21.000 County Twp Bridge Fund [Official: County Engineer]

Description: State Statute provides for a County Bridge Fund derived from a County Bridge Fund Levy with a maximum rate of .05% of assessed valuation. Monies derived from this levy must be placed in a separate fund. This fund is to be used for meeting one-half the cost of bridge, culvert and drainage structure projects with a road district furnishing the remaining one-half, for other joint bridge projects with any other highway authority through mutual agreements, and for bridges, culverts and drainage structures on County Highways when the above commitments have been fulfilled (605 ILCS 5/5 -602).

FY 2013-2014 Final Budget: \$900,000

FY 2014-2015 Proposed Budget: \$900,000

Balance as of August 31, 2013: \$1,113,464.46

Balance as of July 31, 2014: \$1,554,405.55

22.000 County Motor Fuel Fund [Official: County Engineer]

Description: Motor Fuel Taxes received by the County represent the county's share of the fuel taxes collected by the State of Illinois and are used to support eligible highway maintenance and construction. All expenditures of Motor Fuel Tax monies are subject to the approval of the State. The County Engineer salary is paid at a set rate through this fund.

FY 2013-2014 Final Budget: \$2,502,000

FY 2014-2015 Proposed Budget: \$2,202,000

Balance as of August 31, 2013: \$1,494,011.78

Balance as of July 31, 2014: \$1,560,448.34

23.000 Matching Hwy Tax Fund [Official: County Engineer]

Description: The Matching Tax program provides local property tax revenue to match State/Federal funds to complete eligible highway projects.

FY 2013-2014 Final Budget: \$750,000

FY 2014-2015 Proposed Budget: \$850,000

Balance as of August 31, 2013: \$308,174.83

Balance as of July 31, 2014: \$718,472.81

24.000 Twp Motor Fuel Fund [Official: County Engineer]

Description: This special fund represents the County's pass-through medium for Motor Fuel Taxes available to township road districts. Each month the Department of Transportation shall allot to the counties their share of the amount of motor fuel taxes apportioned for the use of the road districts. The county administers the funds and allots to each road district in the proportion that each road districts mileage bears to the total road district mileage in the County.

FY 2013-2014 Final Budget: \$2,250,000

FY 2014-2015 Proposed Budget: \$2,150,000

Balance as of August 31, 2013: \$965,529.96

Balance as of July 31, 2014: \$1,313,899.91

25.000 Delinquent Tax Liquidation [Official: Treasurer]

Description: This special fund is composed from a percentage of receipts from the County's delinquent tax program and funds are used to pay for publication and other related costs of the program.

FY 2013-2014 Final Budget: \$5,000

FY 2014-2015 Proposed Budget: \$5,000

Balance as of August 31, 2013: \$419,325.36

Balance as of July 31, 2014: \$32,804.57

27.000 Twp Bridge Program Fund [Official: County Engineer]

Description: Annually, the General Assembly appropriates to the Illinois Department of Transportation \$15,000,000.00 for apportionment to the counties for use by the Road Districts for construction of bridges 20 feet or more in length. The basis of apportionment to each county is by road district road mileage similar to the distribution of MFT funds. The priority of bridges replaced is determined by the County Engineer. The funds must be appropriated within 24 months or they enter the Illinois Department of Transportation's Lapse Pool Fund (605 ILCS 5/6-901).

FY 2013-2014 Final Budget: \$550,000

FY 2014-2015 Proposed Budget: \$500,000

Balance as of August 31, 2013: \$62,219.36

Balance as of July 31, 2014: \$64,683.59

29.000 Document Storage Fund [Official: Circuit Clerk]

Description: This special fund collects fees paid to the Circuit Clerk's office through the Court process and are available for use to support the costs of improving and automating the Circuit Clerk's document storage operations with the future goal of going to a paperless system in such instances that are allowable under statute.

FY 2013-2014 Final Budget: \$96,500

FY 2014-2015 Proposed Budget: \$96,500

Balance as of August 31, 2013: \$563,214.32

Balance as of July 31, 2014: \$601,542.63

30.000 Social Security Fund [Official: Treasurer, County Clerk]

Description: This special fund relates to the County's required Social Security and Medicare Tax contributions for all County employees.

FY 2013-2014 Final Budget: \$386,000

FY 2014-2015 Proposed Budget: \$386,000

Balance as of August 31, 2013: \$503,453.83

Balance as of July 31, 2014: \$606,653.17

31.000 Court Automation Fund [Official: Chief Judge, Circuit Clerk]

Description: This fund was established by Resolution 1991.01 in an effort to defray the cost of establishing and maintaining automated record keeping systems in the offices of the Circuit Court. County Boards were given the authority to require Clerks of the Court to collect a fee in certain cases to help defray these costs.

FY 2013-2014 Final Budget: \$100,000

FY 2014-2015 Proposed Budget: \$100,000

Balance as of August 31, 2013: \$155,737.61

Balance as of July 31, 2014: \$166,453.55

32.000 Court Security Fund [Official: Sheriff, Chief Judge]

Description: This fund receives fees ranging from \$5 to \$25 on civil and criminal cases (depending on the type the case) and is used for court-security related expenses. This fund will also help defray the cost of court security employees of the Sheriff's office by transferring funds to the General Fund before or at the end of the fiscal year to partially reimburse salary costs for such employees.

FY 2013-2014 Final Budget: \$83,000

FY 2014-2015 Proposed Budget: \$83,000

Balance as of August 31, 2013: \$21,703.15

Balance as of July 31, 2014: \$77,386.44

34.000 Mental Deficiency Fund

Description: This special fund budget collects funding resulting from the county tax levy to be distributed to Macoupin Center for the Developmentally Disabled and the Illinois Valley Economic Development Corporation on a quarterly basis.

FY 2013-2014 Final Budget: \$52,000

FY 2014-2015 Proposed Budget: \$52,000

Balance as of August 31, 2013: \$48,845.37

Balance as of July 31, 2014: \$60,805.72

35.000 Revolving Loan Fund #1 [Official: County Board]

Description: This fund is a revolving loan fund originally established in 1989 through a CDAP grant from state DCEO. Revolving loans are granted from this Fund pursuant to state administrative code and congruent with county-adopted and state-approved guidelines.

FY 2013-2014 Final Budget: \$30,000

FY 2014-2015 Proposed Budget: \$30,000

Balance as of August 31, 2013: \$23,393.44

Balance as of July 31, 2014: \$40,468.82

36.000 Sheriff Leads Account [Official: Sheriff]

Description: The Illinois Law Enforcement Agencies Data System (LEADS) is a statewide, computerized, telecommunications system, maintained by the Illinois State Police, designed to provide the Illinois criminal justice community with access to computerized justice related

information at both the state and national level. According to LEADS, approximately 800 criminal justice agencies have direct access to LEADS statewide. In addition, over 20,000 computer desktop workstations and wireless mobile data computers access a variety of criminal justice data through LEADS. Participants include municipal, county, state, and federal law enforcement agencies; circuit court clerks, state's attorneys, and probation departments; and county jails and the Illinois Department of Corrections. The fund receives intergovernmental revenues from municipalities in the county and makes expenses for the use of the telecommunication service.

FY 2013-2014 Final Budget: \$12,000

FY 2014-2015 Proposed Budget: \$12,000

Balance as of August 31, 2013: \$10,642

37.000 Recorders Microfilm Fund [Official: County Clerk]

Description: This fund was established as a result of Public Act 83-1231 and the fee through county Resolution 1984.61. The Public Act allows for County Boards to authorize the charging of a fee for the use of electronic data processing to aid in the electronic conversion of document storage in the Recorder's Office.

FY 2013-2014 Final Budget: \$40,000

FY 2014-2015 Proposed Budget: \$40,000

Balance as of August 31, 2013: \$133,229.12

Balance as of July 31, 2014: \$126,352.36

38.000 County Farm Account [Official: County Board]

Description: This special fund is composed of revenues received from leases on county-owned farm property. Currently, two agricultural properties are county-owned and receive annual revenue through lease agreements.

FY 2013-2014 Final Budget: \$20,000

FY 2014-2015 Proposed Budget: \$20,000

Balance as of August 31, 2013: \$21,632.86

Balance as of July 31, 2014: \$29,808.65

39.000 Macoupin Extension Service

Description: This special fund budget collects funding resulting from the county tax levy to be distributed to the Macoupin County Extension Service annually.

FY 2013-2014 Final Budget: \$80,000

FY 2014-2015 Proposed Budget: \$80,000

41.000 Child Support Maintenance [Official: Circuit Clerk]

Description: This special fund is composed of fees collected from child support payers and are used to further the efforts to collect future child support payments and offset extraordinary cost of collections, distribution, and interaction with other government agencies.

FY 2013-2014 Final Budget: \$27,500

FY 2014-2015 Proposed Budget: \$27,500

Balance as of August 31, 2013: \$176,171.89

Balance as of July 31, 2014: \$187,645.56

42.000 Sheriff's COPS Fund [Official: Sheriff]

Description: The Sheriff's office has contracted with the Southwestern School District #9 to provide law enforcement services. This fund collects periodic payments for those services.

FY 2013-2014 Final Budget: \$65,000

FY 2014-2015 Proposed Budget: \$79,000

Balance as of August 31, 2013: \$806.62

Balance as of July 31, 2014: \$66,370.24

48.000 Tax Sale Indemnity Fees Fund [Official: Treasurer]

Description: This special fund provides funds for the settlement of indemnity cases involving the sale of property for nonpayment of taxes.

FY 2013-2014 Final Budget: \$30,000

FY 2014-2015 Proposed Budget: \$25,000

Balance as of August 31, 2013: \$164,893.63

Balance as of July 31, 2014: \$187,618.01

51.000 DUI Equipment Fund [Official: Sheriff]

Description: This fund receives revenue through fines and forfeitures where the county receives a portion of the fine for county-issued DUI's and is used for the purchase of computers, breathalyzers, and other DUI-enforcement related expenses.

FY 2013-2014 Final Budget: \$4,000

FY 2014-2015 Proposed Budget: \$4,000

Balance as of August 31, 2013: \$16,630.87

Balance as of July 31, 2014: \$3,862.25

57.000 Sheriff's Federal Drug Fund [Official: Sheriff]

Description: This fund was established in October of 2003 with an initial deposit \$21,058.30 and does not generate recurring revenue.

FY 2013-2014 Final Budget: \$500

FY 2014-2015 Proposed Budget: \$500

Balance as of August 31, 2013: \$9,561.13

Balance as of July 31, 2014: \$61.19

60.000 Arrestee's Medical Cost Fund [Official: Sheriff]

Description: Pursuant to 730 ILCS 125/17 counties shall be entitled to a \$10 fee for each conviction or order of supervision for a criminal violation, other than a petty offense or business offense to be used solely for reimbursement to the county of costs for medical expenses and administration of the Fund. All Jail Medical costs are paid contractually from the Jail Medical line in the County's General Fund – this budget would partially reimburse the county for such expenses from the General Fund.

FY 2013-2014 Final Budget: \$25,000

FY 2014-2015 Proposed Budget: \$20,000

Balance as of August 31, 2013: \$78,654.28

Balance as of July 31, 2014: \$84,310.62

61.000 Tax Sale Error in Interest Fee Fund [Official: Treasurer]

Description: This fund generates revenue through fees from the tax sale and monies are used to process tax sale in error refunds each year.

FY 2013-2014 Final Budget: \$40,000

FY 2014-2015 Proposed Budget: \$20,000

Balance as of August 31, 2013: \$96,954.60

Balance as of July 31, 2014: \$137,796.41

63.000 Health Reimbursement Account Fund [Official: County Clerk, County Board]

Description: This special fund receives revenue from administrative fees for the use of the services of the third-party HRA vendor paid by the Health Department, Highway Department, and County through the County Administration General Fund line item. The fund also receives revenue when HRA claims must be paid out to employees as an expense. The fund acts strictly as a pass-through account for HRA claims and such related expenses as noted above.

FY 2013-2014 Final Budget: \$75,000

FY 2014-2015 Proposed Budget: \$100,000

Balance as of August 31, 2013: \$1,075.90

Balance as of July 31, 2014: \$763.48

64.000 Grant Fund

Description: This fund has been established as a special fund in the county treasury to allow for county offices and departments to separate federal, state, or private grants received in an effort to avoid comingling of operational funds and grant funds. Funds are typically held in the fund until the particular expenditure is necessary.

FY 2013-2014 Final Budget: \$75,000

FY 2014-2015 Proposed Budget: \$75,000

Balance as of August 31, 2013: \$58,147.84

Balance as of July 31, 2014: \$79,824.06

65.000 Pet Population Fund [Official: Animal Control Administrator]

Description: This fund generates revenue through fines and fees and is utilized to help defray or offset the costs of spay/neutering procedures for pets.

FY 2013-2014 Final Budget: \$17,000

FY 2014-2015 Proposed Budget: \$24,000

Balance as of August 31, 2013: \$3,594.68

Balance as of July 31, 2014: \$5,827.75

66.000 Tourism Fund [Official: Tourism Commission, County Board]

Description: This fund was created by Resolution 2006.42 and receipts and expends money generated through the county's hotel/motel tax which was established by Ordinance 2005.02 pursuant to 55 ILCS 5/5-1030. Expenses of this fund are made pursuant to specific purposes outlined in 55 ILCS 5/5-1030.

FY 2013-2014 Final Budget: \$8,000

FY 2014-2015 Proposed Budget: \$8,000

Balance as of August 31, 2013: \$6,015.83

Balance as of July 31, 2014: \$8,536.03

70.000 Vital Record Automation Fund [Official: County Clerk]

Description: This fund was established as a result of Resolution 2007.56 and is a fund under the control of the County Clerk for the primary use of automation of held vital records.

FY 2013-2014 Final Budget: \$50,000

FY 2014-2015 Proposed Budget: \$10,000

Balance as of August 31, 2013: \$23,349.45

Balance as of July 31, 2014: \$15,949.45

71.000 GIS Fund [Official: Supervisor of Assessments, County Clerk]

Description: This special fund is supported by recording fees charged on documents recorded by the County Recorder. The funds are used to support the development and maintenance of the County's Geographic Information System and other GIS-related expenditures. Funds are also used to pay a portion of employee salaries and benefits in the County Assessor's Office.

FY 2013-2014 Final Budget: \$230,049

FY 2014-2015 Proposed Budget: \$573,050

Balance as of August 31, 2013: \$793,428.23

Balance as of July 31, 2014: \$787,406.99

74.000 - 911 Fund [Official: 911 Administrator / ETSB]

Description: This fund is the main operating fund of the Emergency Telephone Systems Board / E 9-1-1 and provides for the operational expenses of the 9-1-1 office. Revenue to this fund is appropriated and adopted by the ETSB as a separate and functioning governmental body. The fund is held in the County treasury and receives revenue from surcharge dollars.

FY 2013-2014 Final Budget: \$826,600

FY 2014-2015 Proposed Budget: \$1,200,625

Balance as of August 31, 2013: \$594,988.26

Balance as of July 31, 2014: \$414,912.35

76.000 Coroner's Fee Fund [Official: Coroner]

Description: This fund collects the Coroner fee for Coroner Services pursuant to 55 ILCS 5/4-7001 and can be utilized for certain expenses of the Coroner's office. By statute, moneys in the fund shall be used solely for the purchase of electronic and forensic identification equipment or other related supplies and the operating expenses of the coroner's office. Funding from this fund may not be used for food or salaries.

FY 2013-2014 Final Budget: \$8,000

FY 2014-2015 Proposed Budget: \$8,000

Balance as of August 31, 2013: \$6,744.18

Balance as of July 31, 2014: \$12,698.90

77.000 State's Attorney Automation Fund [Official: State's Attorney]

Description: This fund was created pursuant to 55 ILCS 5.4-2002(a) and 55 ILCS 5.4-2002.1 (c) requiring all counties to have such a fund which receives a monthly deposit of the State's Attorney Automation fee that began being collected on June 1, 2012 in certain court cases. County resolution 2012.34 created the fund in the county treasury.

FY 2013-2014 Final Budget: \$0

FY 2014-2015 Proposed Budget: \$0

Balance as of August 31, 2013: \$558.00

Balance as of July 31, 2014: \$1,494.75

78.000 Budget Stabilization Fund [Official: County Board]

Description: This fund was created in 2012 by County Board Resolution 2012.17 as a restricted fund to 'lockbox' county dollars in an effort to preserve county services if or when necessary. The amount of money in the Fund shall not exceed either 15% of the County's most recent General Fund budget, as originally adopted, or 15% of the average of the County's five most recent General Fund budgets, as amended, whichever is less. Money can be appropriated or expended by the fund through a two-thirds vote and may be expended only for specific purposes outlined in Resolution 2012.17.

FY 2013-2014 Final Budget: \$0

FY 2014-2015 Proposed Budget: \$0

Balance as of August 31, 2013: \$117,865.44

Balance as of July 31, 2014: \$118,160.42

79.000 Drug Court Fee Fund [Official: Director of Court Services, Chief Judge]

Description: This fund was created by Resolution 2013.08 pursuant to 55 ILCS 5/5-1101(f). State statute allows all counties with a drug court program to adopt a mandatory fee of up to \$5 to be assessed as provided by statute and to be used specifically for the operation and administration of the drug court.

FY 2013-2014 Final Budget: \$5,000

FY 2014-2015 Proposed Budget: \$5,000

Balance as of August 31, 2013: \$444.75

Balance as of July 31, 2014: \$1,573.11

XX.000 County Clerk General Fund [Official: County Clerk]

Description: Funds from the County Clerk General Fund are derived from various fees and deposited/transferred into the County's General Fund, to the State of Illinois, and other various county special funds monthly. No expenses are made from this fund.

FY 2013-2014 Final Budget: \$941,332

FY 2014-2015 Proposed Budget: \$941,332

XX.000 Sheriff General Fund [Official: Sheriff]

Description: Funds from the Sheriff General Fund are derived from various fees and are deposited/transferred into the County's General Fund during the course of the Fiscal year. No expenses are made from this fund.

FY 2014-2015 Proposed Budget: \$80,000

XX.000 Public Safety Fund [Official: Sheriff]

Description: This fund is comprised of monies received from Sheriff Sales, courthouse wedding fees, insurance payments, and other miscellaneous payments. Per Resolution 2008.38, funds expended from this fund shall be directed by the County Sheriff for the purpose of maintaining public safety and improving the well-being of the residents of Macoupin County. The proposed budget amount for FY 2014-2015 takes into account the potential for large transactions that may be made with regard to Sheriff Sales – in these cases, the Sheriff’s office acts only as an intermediary where it receipts in potentially large amounts and disburses an identical amount.

FY 2014-2015 Proposed Budget: \$80,000

XX.000 State’s Attorney Bad Check Diversion Fund [Official: State’s Attorney]

Description: Pursuant to 720 ILCS 5/17-1b, a State's Attorney may create within his or her office a bad check diversion program for offenders who agree to voluntarily participate in the program instead of in lieu of the criminal justice system. Funds support the effort of the program.

FY 2014-2015 Proposed Budget: \$20,000

XX.000 Circuit Clerk OP Fund [Official: Circuit Clerk]

Description: This fund generates revenue through fees collected on certain court cases and is used to offset extraordinary costs for services that the office renders over and above normal job functions.

FY 2014-2015 Proposed Budget: \$30,000

VII. Public Health Expense Summary

[Note: Per a vote at the August 2013 Board meeting, the Health Department handles their own accounting and the County Clerk and Treasurer no longer are co-signers. Their budgets are broken out from the above for that reason.]

Account #	Fund	FY 13-14 Final Budget	FY 14-15 Proposed Budget
2	PH - M&M DENTAL	\$0	\$0
6	PH - WIC	\$137,000	\$147,100
7	PUBLIC HEALTH	\$3,241,390	\$3,248,607
56	PH - COMMUNITY CARE	\$2,206,715	\$2,313,050
67	PH - COMMUNITY CARE HEALTH CTRS, INC.	\$138,300	\$14,000
75	PH - TRANSPORTATION	\$656,023	\$707,517

VIII. Public Health Expense Details

02.000 M&M Dental Clinic [Official: Public Health Dept.]

Description: This fund was combined with Community Care Health Center special fund, combining medical and dental accounts for the Federally Qualified Health Center.

FY 2013-2014 Final Budget: \$0

FY 2014-2015 Proposed Budget: \$0

Balance as of August 31, 2013: \$138,167.05

Balance as of July 31, 2014: \$0.0

06.000 WIC Fund [Official: Public Health Dept.]

Description: This fund contains all revenue and expenses for the Women's, Infant and Children's (WIC) Program of the Public Health Department (100% Federally-funded).

FY 2013-2014 Final Budget: \$137,000

FY 2014-2015 Proposed Budget: \$147,100

Balance as of August 31, 2013: \$28,659.60

Balance as of July 31, 2014: \$11,360.41

07.000 Public Health [Official: Public Health Dept.]

Description: This fund is composed of all General Revenue funds received for the Health Department and all expenses paid not specifically tied to the WIC Program, Public Transportation, Federally Qualified Health Center or 501c3 activities of the Public Health Department.

FY 2013-2014 Final Budget: \$3,241,390

FY 2014-2015 Proposed Budget: \$3,248,607

Balance as of August 31, 2013: \$194,068.94

Balance as of July 31, 2014: \$81,845.37

56.000 Community Care Health Center [Official: Public Health Dept.]

Description: This fund is composed of all revenue and expenses for the Federally Qualified Health Center of the Public Health Department (100% Federally-funded).

FY 2013-2014 Final Budget: \$2,206,715

FY 2014-2015 Proposed Budget: \$2,313,050

Balance as of August 31, 2013: \$49,299.52

Balance as of July 31, 2014: \$130,799.72

67.000 Community Health Center Inc. Fund [Official: Public Health Dept.]

Description: This fund exists for 501c3 activities of the Public Health Department.

FY 2013-2014 Final Budget: \$138,300

FY 2014-2015 Proposed Budget: \$14,000

Balance as of August 31, 2013: \$13,907.79

Balance as of July 31, 2014: \$129,019.66

75.000 Public Transportation Fund [Official: Public Health Dept.]

Description: This fund contains all revenue and expenses for the Macoupin County Public Transportation Program of the Public Health Department. Program funding for this fund is made up of approximately a 50/50 split between federal and state.

FY 2013-2014 Final Budget: \$656,023

FY 2014-2015 Proposed Budget: \$707,517

Balance as of August 31, 2013: \$189,086.27

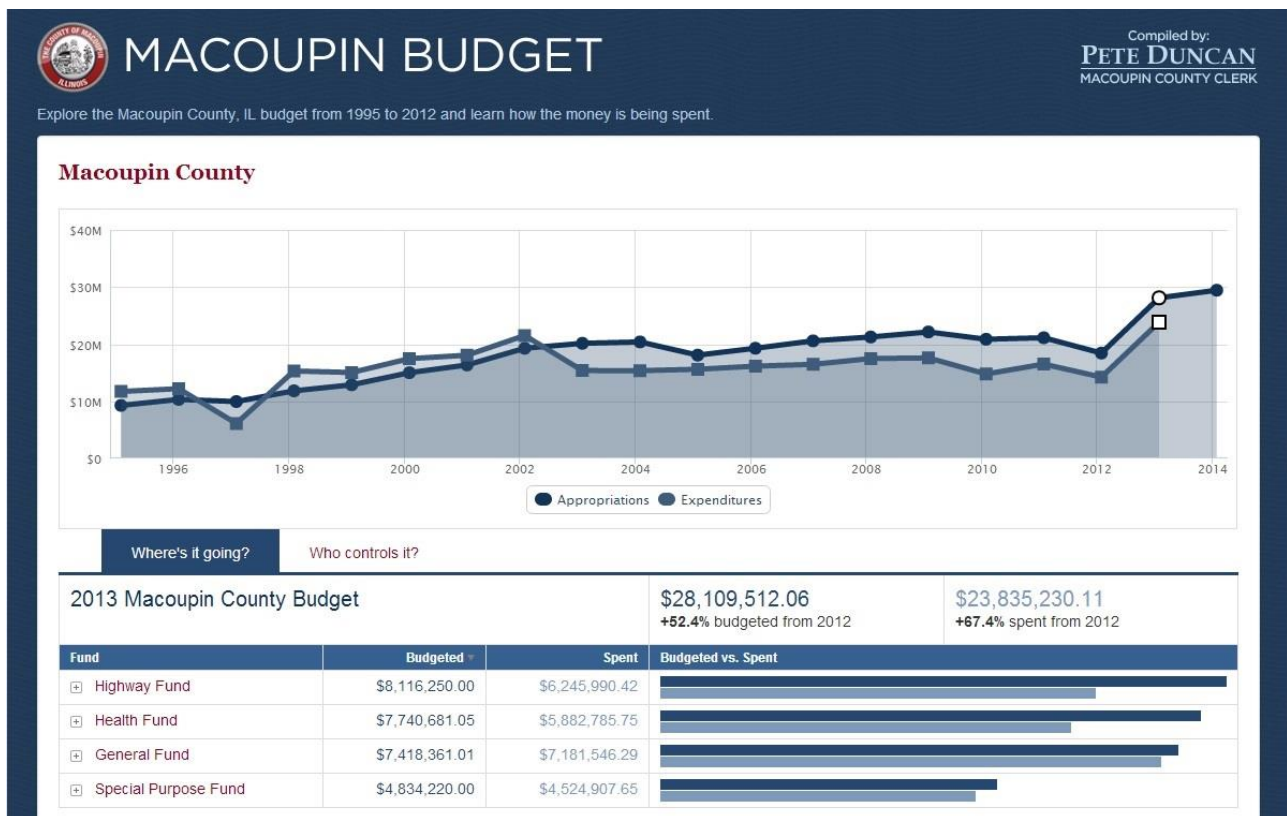
Balance as of July 31, 2014: \$141,740.00

IX. Additional Information

Macoupin County has placed numerous budget documents online in an effort to open the budget process up to each and every taxpayer of the County. Visit www.macoupincountyil.gov/budget.htm to see the following:

- Previous General Fund Budgets
- Previous Audits
- Previous Special Fund Budgets
- Monthly Checkbook Summaries as presented to the Board
- County Salary Reports
- Yearly Treasurer Reports
- Tax and Fee Reports
- County Board approved contracts
- Revolving Loan and Lease information
- As well as other budget information

Macoupin County also has a budget visualization tool that has nearly 20 years' worth of data that helps show exactly how your tax dollars are being spent and what each official's budget is. Please visit www.macoupinbudget.com to use this excellent tool.



Additional information, including budget requests for the FY 14-15 fiscal year are available upon request in the County Board office.