



# Macoupin County ILLINOIS

## **FY 2013-2014 BUDGET**

Final – September 2013





## **SUMMARY OF FY 2013-2014 GENERAL FUND BUDGET**

**SEPTEMBER 2013**

## I. General Fund Expenses Summary

Item No.	Item	2011-2012	2012-2013	2012-2013	2013-2014
		Audited Expenditures	Budget Projected	Budget Est. Expend	Budget
01 302	Miscellaneous-Real Rst. Stamp	\$ 104,684.00	\$ 112,529.00	\$ 112,529.00	\$ 115,000.00
01 306	Insurance				\$ 800,000.00
01 303	MEDP Reimbursable Salaries				\$ 92,000.00
01 304	MEDP County Contribution				\$ 82,000.00
01 305	Contractual Services				\$ 30,000.00
01 100	County Administration	\$ 447,563.00	\$ 464,300.00	\$ 444,300.00	\$ 141,600.00
01 111	County Board	\$ 109,724.00	\$ 87,655.00	\$ 87,655.00	\$ 80,200.00
01 112	Macoupin Emergency Management	\$ 54,430.00	\$ 55,530.00	\$ 55,530.00	\$ 51,195.00
01 113	Courthouse	\$ 87,149.00	\$ 85,500.00	\$ 85,500.00	\$ 90,000.00
01 114	County Clerk & Recorder	\$ 323,246.00	\$ 348,556.00	\$ 348,556.00	\$ 297,000.00
01 115	Elections	\$ 215,982.00	\$ 256,933.00	\$ 256,933.00	\$ 222,000.00
01 116	Treasurer	\$ 173,198.00	\$ 173,198.00	\$ 173,198.00	\$ 149,400.00
01 117	Supervisor of Assesments	\$ 145,827.00	\$ 164,132.00	\$ 150,000.00	\$ 150,000.00
01 120	Circuit Clerk	\$ 536,080.00	\$ 554,584.00	\$ 554,584.00	\$ 475,000.00
01 121	Circuit Court	\$ 72,823.00	\$ 115,000.00	\$ 115,000.00	\$ 115,000.00
01 122	Public Defender	\$ 223,807.00	\$ 224,653.00	\$ 224,653.00	\$ 218,000.00
01 123	Animal Control	\$ 289.00	\$ 5,000.00	\$ -	\$ 5,000.00
01 124	States Attorney	\$ 467,639.00	\$ 469,629.00	\$ 469,629.00	\$ 433,081.00
01 128	Building Maintenance	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
01 131	Copy Room	\$ 13,365.00	\$ 9,832.00	\$ 9,832.00	\$ 10,000.00
01 137	Jury Commission	\$ 4,487.00	\$ 4,840.00	\$ 4,840.00	\$ 5,000.00
01 141	Superintendent of Schools***	\$ 74,965.00	\$ 68,744.00	\$ 68,744.00	\$ 70,048.00
01 143	Tax Assessment and Collections	\$ 94,919.00	\$ 85,700.00	\$ 85,700.00	\$ 90,500.00
01 151	Coroner	\$ 70,252.00	\$ 83,936.00	\$ 70,000.00	\$ 84,000.00
01 161	Sheriff-New Vehicle Fleet				\$ 70,000.00
01 171	Court Security				\$ 95,000.00
01 181	Jail Medical				\$ 85,225.00
01 215	Jail				\$ 738,000.00
01 211	Sheriff	\$ 3,358,497.00	\$ 3,361,565.60	\$ 3,361,565.60	\$ 2,217,000.00
01 221	Probation	\$ 379,940.00	\$ 404,186.00	\$ 404,186.00	\$ 316,000.00
01 307	Drug Task Force		\$ 52,400.00	\$ 52,400.00	\$ 53,400.00
01 310	Capital Outlay		\$ 288,592.00	\$ 135,000.00	\$ 389,000.00
	Archives	\$ 3,850.00			
	Development	\$ 57,038.00			
	Loan to Public Health Resolution 2013.27				\$ 50,000.00
	<b>General Fund Total</b>	<b>\$ 7,022,754.00</b>	<b>\$ 7,479,994.60</b>	<b>\$ 7,273,334.60</b>	<b>\$ 7,822,649.00</b>
	<b>Total Revenues</b>	<b>\$ 7,364,984.00</b>	<b>\$ 7,411,134.31</b>	<b>\$ 7,411,134.31</b>	<b>\$ 8,324,693.00</b>
	<b>Excess (Deficiency)</b>	<b>\$ 342,230.00</b>	<b>\$ (68,860.29)</b>	<b>\$ 137,799.71</b>	<b>\$ 502,044.00</b>
	<b>Excess (Deficiency)-Excluding One-Time Rev</b>	<b>\$ 342,230.00</b>	<b>\$ (68,860.29)</b>	<b>\$ 137,799.71</b>	<b>\$ 32,044.00</b>

**\*\*\*Note for Revenue Summary – Next Page\*\*\***

Note1: In FY 11-12, Sheriff & County Clerk General Fund Transfers were included in the Total Operating Transfers In Line

## II. General Fund Revenues Summary

Item	2011-2012	2012-2013	2012-2013	2013-2014
	Audited	Revenues	Budget	Revenues
	Revenues	Projected	Est. Expend	Estimated
<b>Property Taxes</b>	<b>\$ 1,581,119.00</b>	<b>\$ 1,200,000.00</b>	\$ 1,200,000.00	<b>\$ 1,500,000.00</b>
<b>Intergovernmental</b>				
Sales, Use and Photo tax	\$ 1,283,619.00	\$ 1,259,970.00		\$ 1,270,000.00
Income Tax	\$ 1,311,136.00	\$ 1,408,221.00		\$ 1,436,000.00
Personal Property replacement Tax	\$ 187,939.00	\$ 200,000.00		\$ 200,000.00
Inheritance Tax	\$ 78,443.00	\$ 30,678.00		\$ 31,000.00
Probation Offices Salary	\$ 177,484.00	\$ 175,822.88		\$ 175,822.00
States Attorney Salary	\$ 164,790.00	\$ 172,788.00		\$ 172,788.00
Public Defender Salary	\$ 123,929.00	\$ 123,929.00		\$ 123,929.00
Election Judges Salary	\$ 23,696.00	\$ 8,824.82		\$ 8,824.00
Supervisor of Assesments Salary	\$ 25,825.00	\$ 25,825.00		\$ 25,825.00
Emergency Services Disaster Assistance	\$ 26,587.00	\$ 23,791.60		\$ 25,000.00
South Central Illinois Drug Task Force	\$ 51,483.00	\$ 52,400.00		\$ 53,400.00
Child Support and Maintenance	\$ 14,815.00			
States Attorney Grant	\$ 30,465.00	\$ 36,548.00		
Repayment of Public Health Loan Reso 2013.27				\$ 50,000.00
<b>Total Intergovernmental</b>	<b>\$ 3,500,211.00</b>	<b>\$ 3,518,798.30</b>		<b>\$ 3,572,588.00</b>
Licenses and Permits	\$ 4,080.00	\$ 4,080.00		\$ 2,880.00
Fines and Forfeitures	\$ 453,867.00	\$ 437,679.00		\$ 435,000.00
Circuit Clerk Fees	\$ 462,189.00	\$ 435,228.00		\$ 435,000.00
States Attorney Fees	\$ 16,244.00	\$ -		
Fees Tax Sale	\$ 30,000.00	\$ -		
Interest income	\$ 5,771.00	\$ 4,402.00		\$ 4,500.00
MEDP Salaries & Insurance Reimbursement		\$ 103,500.00		\$ 104,500.00
Misc Reimbursements	\$ 251,645.00	\$ 88,924.80		\$ 90,000.00
Miscellaneous	\$ 201,319.00	\$ 182,777.00		\$ 160,000.00
Public Safety-Sheriff Sales				\$ 30,000.00
Direct Transfer from ETSB / 911				\$ 265,225.00
County Clerk Fees Transfer		\$ 339,533.00		\$ 340,000.00
Real Estate Stamps Fund Transfer		\$ 195,000.00		\$ 195,000.00
Grants/Donations		\$ -		\$ 100,000.00
Federal Prisoner Reimbursement				\$ 150,000.00
Coal Royalty Payment				\$ 220,000.00
<b>Fund Transfers</b>				
Res N0 2013 Grant Fund		\$ 4,593.61		
Res. No. 2013.11 North Stair		\$ 200,000.00		
Res No. 2013.12 Tax Sale Error In Interest Fee Fund		\$ 15,000.00		\$ 15,000.00
res No. 2013.20 Microfilm Fund		\$ 5,000.00		
Arrestee's Medical Cost Fund Transfer				\$ 25,000.00
Public Safety Fund [includes 911 Contractual Pymt.]		\$ 270,000.00		
Document Storage Fund		\$ 50,000.00		\$ 50,000.00
Sheriffs COPS Fund		\$ 65,000.00		\$ 40,000.00
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
County Farm Account		\$ 60,000.00		\$ -
Probation Fee Fund		\$ 46,500.00		\$ 45,000.00
Tax Sale Indemnity Fee Fund Transfer				\$ 10,000.00
Budget Stabilization Fund		\$ 101,818.60		
Sheriff General Fund				\$ 70,000.00
County Clerk General Fund				\$ 400,000.00
<b>Total Operating Transfers In</b>	<b>\$ 1,087,539.00</b>	<b>\$ 901,212.21</b>		<b>\$ 720,000.00</b>
<b>Total Operating Transfers Out</b>	<b>\$ (229,000.00)</b>	<b>\$ -</b>		<b>\$ -</b>
<b>Total Revenues</b>	<b>\$ 7,364,984.00</b>	<b>\$ 7,411,134.31</b>	<b>\$ 7,411,134.31</b>	<b>\$ 8,324,693.00</b>
<b>Total Expenses</b>	<b>\$ 7,022,754.00</b>	<b>\$ 7,479,994.60</b>	<b>\$ 7,273,334.60</b>	<b>\$ 7,822,649.00</b>
<b>Excess (deficiency) - including one-time revenues</b>	<b>\$ 342,230.00</b>	<b>\$ (68,860.29)</b>	<b>\$ 137,799.71</b>	<b>\$ 502,044.00</b>

### **III. General Fund Expense Detail**

#### **01.040 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 2012-2013 Projected Budget: \$112,529

FY 2013-2014 Budget: \$115,000

#### **01.050 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 and two MEDP 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 for MEDP employees, 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 2012-2013 Projected Budget: N/A – Paid through Individual Office Budgets

FY 2013-2014 Budget: \$800,000

#### **01.060 MEDP Reimbursable Salaries**

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

FY 2012-2013 Projected Budget: Budgeted at \$91,350 in County Administration

FY 2013-2014 Budget: \$92,000

#### **01.061 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 2012-2013 Projected Budget: Budgeted at \$82,000 in County Administration

FY 2013-2014 Budget: \$82,000

### **01.070 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 2012-2013 Projected Budget: N/A

FY 2013-2014 Budget: \$30,000

### **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 2012-2013 Projected Budget: \$464,300 [this figure includes funding for MEDP County Contribution; MEDP Reimbursable Salaries; employee insurance amounts for board employees (1), MEDP employees (2), and COBRA, retirees, and severance employees; and HRA-related costs funded in the Insurance line above]

FY 2013-2014 Budget: \$141,600

### **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 2012-2013 Projected Budget: \$87,655

FY 2013-2014 Budget: \$80,200

### **01.112 Emergency Management**

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

FY 2012-2013 Projected Budget: \$55,530 [includes cost of employee insurance]

FY 2013-2014 Budget: \$51,195

### **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 2012-2013 Projected Budget: \$85,500

FY 2013-2014 Budget: \$90,000

### **01.114 County Clerk & Recorder**

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

FY 2012-2013 Projected Budget: \$348,556 [includes cost of employee insurance]

FY 2013-2014 Budget: \$297,000

### **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 13-14, the County Clerk will administer one primary election.

FY 2012-2013 Projected Budget: \$256,933

FY 2013-2014 Budget: \$222,000

### **01.116 Treasurer**

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

FY 2012-2013 Projected Budget: \$173,198 [includes cost of employee insurance]

FY 2013-2014 Budget: \$149,400

### **01.117 Supervisor of Assessments**

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

FY 2012-2013 Projected Budget: \$164,132 [includes cost of employee insurance]

FY 2013-2014 Budget: \$150,000

### **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 2012-2013 Projected Budget: \$554,584 [includes cost of employee insurance]

FY 2013-2014 Budget: \$475,000

### **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 2012-2013 Projected Budget: \$115,000

FY 2013-2014 Budget: \$115,000

### **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 2012-2013 Projected Budget: \$224,653 [includes cost of employee insurance]

FY 2013-2014 Budget: \$218,000

### **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 2012-2013 Projected Budget: \$5,000

FY 2013-2014 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 2012-2013 Projected Budget: \$469,629 [includes cost of employee insurance]

FY 2013-2014 Budget: \$433,081



### **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 2012-2013 Projected Budget: \$3,000

FY 2013-2014 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 2012-2013 Projected Budget: \$9,832

FY 2013-2014 Budget: \$10,000

### **01.137 Jury Commission**

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

FY 2012-2013 Projected Budget: \$4,840

FY 2013-2014 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 2012-2013 Projected Budget: \$68,744 [includes cost of employee insurance]

FY 2013-2014 Budget: \$70,048

### **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 2012-2013 Projected Budget: \$85,700

FY 2013-2014 Budget: \$90,500

### **01.151 Coroner**

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

FY 2012-2013 Projected Budget: \$83,936

FY 2013-2014 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 2012-2013 Projected Budget: \$0

FY 2013-2014 Budget: \$70,000

### **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 2012-2013 Projected Budget: \$0 [allocated in Sheriff budget]

FY 2013-2014 Budget: \$95,000

### **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 to be reimbursed or offset through a transfer from the Arrestee's Medical Cost Fund.

FY 2012-2013 Projected Budget: \$0 [allocated in Sheriff budget]

FY 2013-2014 Budget: \$85,225

### **01.191 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 2012-2013 Projected Budget: \$0 [allocated in Sheriff budget]

FY 2013-2014 Budget: \$738,000

### **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 2012-2013 Projected Budget: \$3,361,565 [includes cost of employee insurance, costs associated with Jail, Jail Medical, and Court Security noted above]

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

### **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 2012-2013 Projected Budget: \$404,186 [includes cost of employee insurance]

FY 2013-2014 Budget: \$316,000

### **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 2012-2013 Projected Budget: \$52,400

FY 2013-2014 Budget: \$53,400

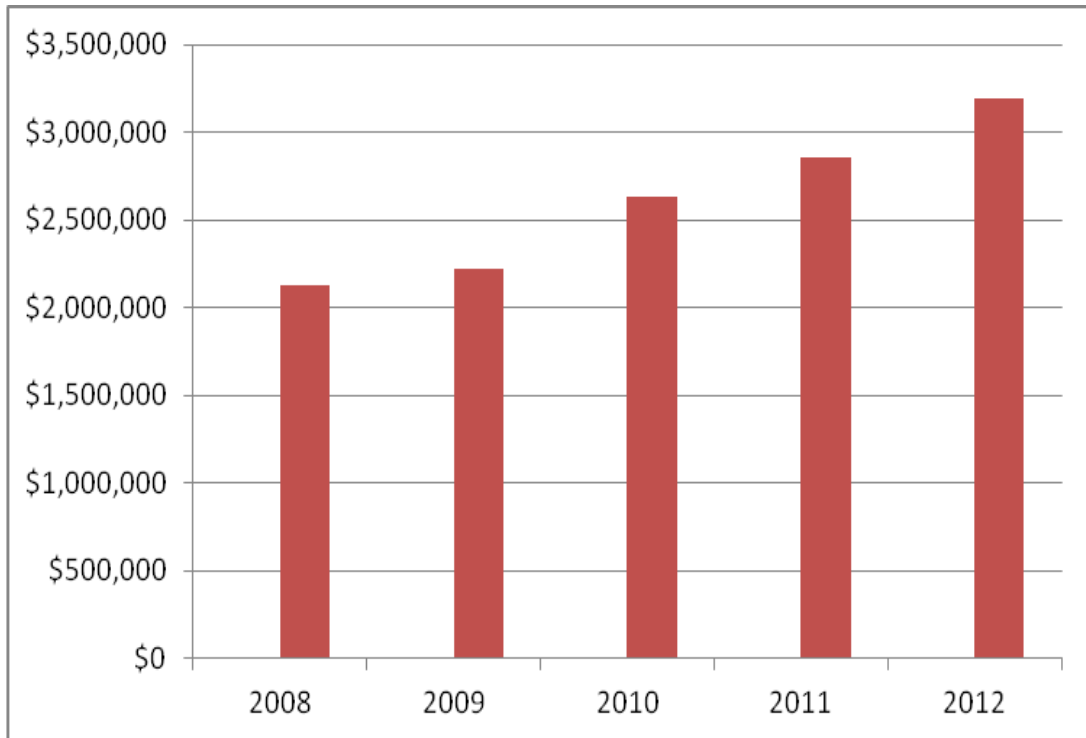
### **01.310 Capital Outlay**

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 new project to be expended from this fund contingent upon receiving revenues from coal royalties.

FY 2012-2013 Projected Budget: \$288,592

FY 2013-2014 Budget: \$389,000

### III (a). Historical General Fund Balance by Fiscal Year (5-Year Overview)



Source: Macoupin County Audit Report and Financial Statements

**\*\*\*General Fund budget surpluses in four of the last five fiscal years have led to a positive trend in the General Fund balance.\*\*\***



## **SUMMARY OF FY 2013-2014 SPECIAL FUND BUDGETS**

**SEPTEMBER 2013**

#### IV. Special Fund Expenses Summary

Account #	Fund	FY 12-13 Final Budget	FY 13-14 Proposed Budget
2	PH - M&M DENTAL	\$627,850	\$0
4	IMRF	\$1,560,000	\$1,560,000
6	PH - WIC	\$198,000	\$137,000
7	PUBLIC HEALTH	\$3,809,137	\$3,241,390
8	MENTAL HEALTH	\$180,000	\$180,000
10	TORT LIABILITY	\$436,000	\$456,000
11	ANML CNTRL	\$107,000	\$110,000
12	LAW LIBRARY	\$30,000	\$30,000
14	SHERIFF DRUG FUND	\$3,800	\$1,000
15	PROBATION FEES	\$157,000	\$127,000
16	TREAS AUTO FUND	\$30,000	\$30,000
17	DRUG TASK FRC / GRANT	\$118,009	\$119,000
20	CO HIGHWAY	\$1,656,250	\$1,684,250
21	CO TWP BRIDGE	\$410,000	\$900,000
22	CO MOTOR FUEL	\$2,600,000	\$2,502,000
23	CO MATCH HIWAY	\$600,000	\$750,000
24	TWP MOTOR FUEL	\$2,250,000	\$2,250,000
25	DELINQ TAX LIQ	\$5,000	\$5,000
27	TWP BRDG (BOND)	\$600,000	\$550,000
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	\$60,000	\$30,000
36	SHERIFF'S LEADS ACCT	\$12,000	\$12,000
37	RECDR MICROFILM	\$55,000	\$40,000
38	CO FARM ACCT	\$60,000	\$20,000
39	EXTENSION SERV	\$75,000	\$80,000
41	CHILD SUPP / MAINT	\$27,500	\$27,500
42	SHERIFF COPS	\$65,000	\$65,000
48	TAX SALE INDEMNITY	\$30,000	\$30,000
51	DUI EQUIP FUND	\$15,000	\$4,000
56	PH - COMMUNITY CARE	\$2,138,000	\$2,206,715
57	FEDERAL DRUG FUND	\$9,500	\$500
60	MEDICAL COST FUND	\$20,000	\$25,000
61	TAX SALE ERR INT FUND	\$40,000	\$40,000
63	HRA INSURANCE	\$75,000	\$100,000
64	GRANT FUND	\$75,000	\$75,000
65	PET POPULATION FUND	\$24,000	\$17,000
66	TOURISM FUND	\$5,000	\$8,000
67	PH - COMMUNITY CARE HEALTH CTRS, INC.	\$226,500	\$138,300
70	VITAL RECORDS	\$3,000	\$50,000
71	MACOUPIN CO GIS	\$228,408	\$270,049
74	E 911	\$826,600	\$826,600
75	PH - TRANSPORTATION	\$752,377	\$656,023
76	CORONER'S FEE FUND	\$6,000	\$8,000
-	BUDGET STABILIZATION	\$101,818	\$0
-	DRUG COURT FEE FUND	-	\$5,000
-	PUBLIC SAFETY FUND	-	\$400,000
-	STATES ATTY BAD CHECK	-	\$20,000
-	CIRCUIT CLERK OP	-	\$30,000
	<b>TOTALS</b>	<b>\$21,026,249</b>	<b>\$20,534,827</b>

## **V. Special Fund Expenses Detail**

[Source: Fund balance information derived from Monthly Treasurer reports on August 31, 2012 and July 30, 2013]

### **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 2012-2013 Final Budget: \$627,850

FY 2013-2014 Budget: \$0

Balance as of August 31, 2012: \$138,167.05

Balance as of July 30, 2013: \$0.0

### **04.000 IMRF [Official: Treasurer, County Clerk]**

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

FY 2012-2013 Final Budget: \$1,560,000

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

Balance as of August 31, 2012: \$1,716,966.73

Balance as of July 30, 2013: \$1,264,288.10

### **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 2012-2013 Final Budget: \$198,000

FY 2013-2014 Budget: \$137,000

Balance as of August 31, 2012: \$28,659.60

Balance as of July 30, 2013: \$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 2012-2013 Final Budget: \$3,809,137

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

Balance as of August 31, 2012: \$194,068.94

Balance as of July 30, 2013: \$81,845.37

### **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 2012-2013 Final Budget: \$180,000

FY 2013-2014 Budget: \$180,000

Balance as of August 31, 2012: \$66,921.99

Balance as of July 30, 2013: \$9,283.47

### **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 2012-2013 Final Budget: \$436,000

FY 2013-2014 Budget: \$456,000

Balance as of August 31, 2012: \$213,226.33

Balance as of July 30, 2013: \$16,080.92

### **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 2012-2013 Final Budget: \$107,000

FY 2013-2014 Budget: \$110,000



Balance as of August 31, 2012: \$44,188.36

Balance as of July 30, 2013: \$56,331.21

### **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 2012-2013 Final Budget: \$30,000

FY 2013-2014 Budget: \$30,000

Balance as of August 31, 2012: \$35,538.22

Balance as of July 30, 2013: \$46,502.99

### **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 2012-2013 Final Budget: \$3,800

FY 2013-2014 Budget: \$1,000

Balance as of August 31, 2012: \$3,763.47

Balance as of July 30, 2013: \$3,918.47

### **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 2012-2013 Final Budget: \$157,000

FY 2013-2014 Budget: \$127,000

Balance as of August 31, 2012: \$223,286.68

Balance as of July 30, 2013: \$202,770.12

### **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 2012-2013 Final Budget: \$30,000

FY 2013-2014 Budget: \$30,000

Balance as of August 31, 2012: \$72,850.92

Balance as of July 30, 2013: \$78,654.21

### **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 2012-2013 Final Budget: \$118,009

FY 2013-2014 Budget: \$119,000

Balance as of August 31, 2012: \$17,595.38

Balance as of July 30, 2013: \$8,256.58

### **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 2012-2013 Final Budget: \$1,656,250

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

Balance as of August 31, 2012: \$285,540.28

Balance as of July 30, 2013: \$204,457.88

### **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 2012-2013 Final Budget: \$410,000

FY 2013-2014 Budget: \$900,000

Balance as of August 31, 2012: \$563,655.92

Balance as of July 30, 2013: \$1,172,803.15

### **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 2012-2013 Final Budget: \$2,600,000

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

Balance as of August 31, 2012: \$1,346,011.48

Balance as of July 30, 2013: \$1,584,102.21

### **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 2012-2013 Final Budget: \$600,000

FY 2013-2014 Budget: \$750,000

Balance as of August 31, 2012: \$398,061.47

Balance as of July 30, 2013: \$170,632.81

### **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 2012-2013 Final Budget: \$2,250,000

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

Balance as of August 31, 2012: \$788,273.44

Balance as of July 30, 2013: \$1,148,660.34

### **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 2012-2013 Final Budget: \$5,000

FY 2013-2014 Budget: \$5,000

Balance as of August 31, 2012: \$385,045.99

Balance as of July 30, 2013: \$416,740.27

### **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 2012-2013 Final Budget: \$600,000

FY 2013-2014 Budget: \$550,000

Balance as of August 31, 2012: \$327,618.69

Balance as of July 30, 2013: \$65,219.09

### **28.000 State's Attorney Crime Victim [Official: State's Attorney]**

Description: This fund in previous years was established to receipt State/Federal grant funds that allowed for support services for the victims of crimes through the State's Attorney's office.

FY 2012-2013 Final Budget: \$25,000 [\$0 expended]

FY 2013-2014 Budget: \$0

Balance as of August 31, 2012: \$0

Balance as of July 30, 2013: \$0

### **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 2012-2013 Final Budget: \$96,500

FY 2013-2014 Budget: \$96,500

Balance as of August 31, 2012: \$561,639.06

Balance as of July 30, 2013: \$559,734.06

### **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 2012-2013 Final Budget: \$386,000

FY 2013-2014 Budget: \$386,000

Balance as of August 31, 2012: \$583,768.63

Balance as of July 30, 2013: \$441,028.12

### **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 2012-2013 Final Budget: \$100,000

FY 2013-2014 Budget: \$100,000

Balance as of August 31, 2012: \$300,138.14

Balance as of July 30, 2013: \$309,432.92

### **32.000 Court Security Fund [Official: Sheriff]**

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 2012-2013 Final Budget: \$83,000

FY 2013-2014 Budget: \$83,000

Balance as of August 31, 2012: \$21,744.18

Balance as of July 30, 2013: \$20,762.40

### **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 2012-2013 Final Budget: \$52,000

FY 2013-2014 Budget: \$52,000

Balance as of August 31, 2012: \$34,106.81

Balance as of July 30, 2013: \$58,664.59

### **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 2012-2013 Final Budget: \$60,000

FY 2013-2014 Budget: \$30,000

Balance as of August 31, 2012: \$66,205.77

Balance as of July 30, 2013: \$21,806.47

### **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 2012-2013 Final Budget: \$12,000

FY 2013-2014 Budget: \$12,000

Balance as of August 31, 2012: \$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 2012-2013 Final Budget: \$55,000

FY 2013-2014 Budget: \$40,000

Balance as of August 31, 2012: \$139,379.91

Balance as of July 30, 2013: \$137,526.59

### **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 2012-2013 Final Budget: \$60,000

FY 2013-2014 Budget: \$20,000

Balance as of August 31, 2012: \$71,693.85

Balance as of July 30, 2013: \$21,632.65

### **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 2012-2013 Final Budget: \$75,000

FY 2013-2014 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 2012-2013 Final Budget: \$27,500

FY 2013-2014 Budget: \$27,500

Balance as of August 31, 2012: \$174,591.37

Balance as of August 7, 2013: \$176,141.47

### **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 2012-2013 Final Budget: \$65,000

FY 2013-2014 Budget: \$65,000

Balance as of August 31, 2012: \$2,512.62

Balance as of July 30, 2013: \$25,806.62

### **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 2012-2013 Final Budget: \$30,000



FY 2013-2014 Budget: \$30,000

Balance as of August 31, 2012: \$154,748.37

Balance as of July 30, 2013: \$164,855.21

**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 2012-2013 Final Budget: \$15,000

FY 2013-2014 Budget: \$4,000

Balance as of August 31, 2012: \$12,962.64

Balance as of July 30, 2013: \$15,963.34

**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 2012-2013 Final Budget: \$2,138,000

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

Balance as of August 31, 2012: \$49,299.52

Balance as of July 30, 2013: \$130,799.72

**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 2012-2013 Final Budget: \$9,500

FY 2013-2014 Budget: \$500

Balance as of August 31, 2012: \$9,560.28

Balance as of July 30, 2013: \$9,561.05

**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 2012-2013 Final Budget: \$25,000

FY 2013-2014 Budget: \$25,000

Balance as of August 31, 2012: \$72,561.69

Balance as of July 30, 2013: \$78,270.80

### **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 2012-2013 Final Budget: \$40,000

FY 2013-2014 Budget: \$40,000

Balance as of August 31, 2012: \$107,972.34

Balance as of July 30, 2013: \$97,057.97

### **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 2012-2013 Final Budget: \$75,000

FY 2013-2014 Budget: \$100,000

Balance as of August 31, 2012: \$1,634.76

Balance as of July 30, 2013: \$450.25

### **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 2012-2013 Final Budget: \$75,000

FY 2013-2014 Budget: \$75,000

Balance as of August 31, 2012: \$58,116.45

Balance as of July 30, 2013: \$64,747.84

### **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 2012-2013 Final Budget: \$24,000

FY 2013-2014 Budget: \$17,000

Balance as of August 31, 2012: \$13,772.12

Balance as of July 30, 2013: \$6,996.44

### **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 2012-2013 Final Budget: \$5,000

FY 2013-2014 Budget: \$8,000

Balance as of August 31, 2012: \$6,015.83

Balance as of July 30, 2013: \$6,608.82

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

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

FY 2012-2013 Final Budget: \$226,500

FY 2013-2014 Budget: \$138,300

Balance as of August 31, 2012: \$13,907.79

Balance as of July 30, 2013: \$129,019.66

**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 development, maintenance, and improvement of technology in the County Clerk's office.

FY 2012-2013 Final Budget: \$3,000

FY 2013-2014 Budget: \$50,000

Balance as of August 31, 2012: \$3,597.45

Balance as of July 30, 2013: \$26,063.45

**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 2012-2013 Final Budget: \$228,408

FY 2013-2014 Budget: \$270,049

Balance as of August 31, 2012: \$711,616.63

Balance as of July 30, 2013: \$794,292.29

**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 2012-2013 Final Budget: \$826,600

FY 2013-2014 Budget: \$826,600

Balance as of August 31, 2012: \$2,045,504.75

Balance as of July 30, 2013: \$2,050,526.90

### **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 2012-2013 Final Budget: \$752,377

FY 2013-2014 Budget: \$656,023

Balance as of August 31, 2012: \$189,086.27

Balance as of July 30, 2013: \$141,740.00

### **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 2012-2013 Final Budget: \$6,000

FY 2013-2014 Budget: \$8,000

Balance as of August 31, 2012: \$1,972.68

Balance as of July 30, 2013: \$6,420.88

### **XX.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 2012-2013 Final Budget: \$0

FY 2013-2014 Budget: \$0

Balance as of August 31, 2012: N/A

Balance as of July 30, 2013: \$504.00

### **XX.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 2012-2013 Final Budget: \$101,818.60

FY 2013-2014 Budget: \$0

Balance as of August 31, 2012: \$219,102.00

Balance as of July 30, 2013: \$167,642.12

**XX.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 Budget: \$5,000

Balance as of August 31, 2012: N/A

Balance as of July 30, 2013: \$390.50

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**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 2012-2013 Final Budget: \$941,332

FY 2013-2014 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 2013-2014 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 budget amount for FY 2013-2014 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 2013-2014 Budget: \$400,000

Balance as of August 31, 2012: \$25,713.00

Balance as of August 7, 2013: \$26,954.30

**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 2013-2014 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 2013-2014 Budget: \$30,000

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