

**MACOUPIN COUNTY BOARD
RESOLUTION No. 2024.18**

**A Resolution Establishing Appropriations for the General Fund and
Special Funds for Fiscal Year 2024-2025**

WHEREAS, the Macoupin County Board is responsible for developing an annual budget for the offices and departments in County government; and

WHEREAS, the Finance Committee met on April 2, 2024, May 7, 2024, May 16, 2024, May 28, 2024, May 30, 2024, June 17, 2024, July 2, 2024, August 6, 2024 in public to hold discussions on the FY 2024-2025 budget; therefore

BE IT RESOLVED, the Macoupin County Board establishes appropriations for the Fiscal Year 2024-2025 general fund budget totaling \$10,084,363.12 as enumerated in the following; and


BE IT FURTHER RESOLVED, the Macoupin County Board establishes appropriations for the Fiscal Year 2024-2025 special fund budgets as enumerated in the following; and

BE IT FURTHER RESOLVED, that unless otherwise noted the appropriation for each office/department shall be effective for the period of September 1, 2024 through August 31, 2025.

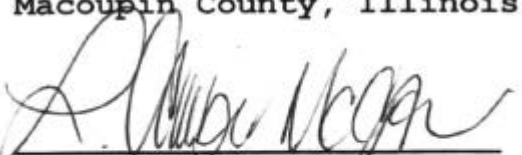
SIGNED this 13th day of August, 2024.

Voting Yes: 18


Voting No: 0



Larry Schmidt
Chairman of the Board
Macoupin County, Illinois



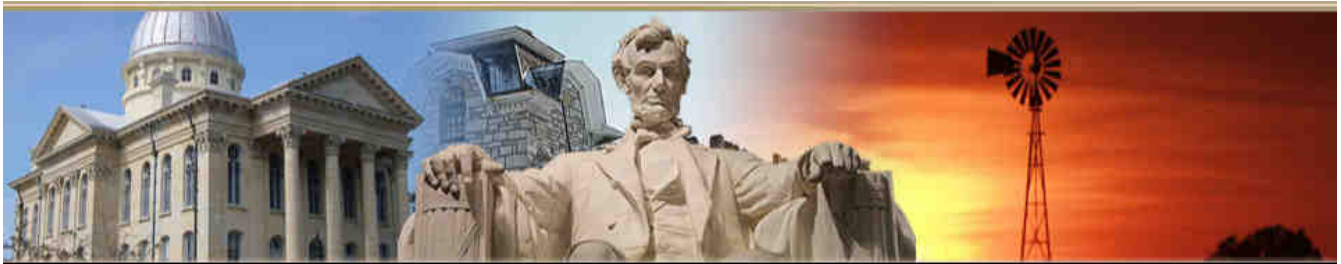
L. Amber McGartland
Treasurer
Macoupin County, Illinois



Pete Duncan
Clerk
Macoupin County, Illinois



County of Macoupin FY 2024-2025 Budget



Adopted Version - 8/13/2024

Last updated 08/17/24





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INTRODUCTION





Transmittal Letter

Chairman Schmidt, Board Members, and Residents of Macoupin County,

The County Clerk's office is pleased to present you the FY2024-2025 budget.

The Macoupin County FY 2024-2025 Budget is presented in a visual format with plenty of data, charts and graphs for the end users. In addition, photos and narratives make this budget presentation more representative of what Macoupin County residents have come to expect regarding transparency and fiscal management.

This budget document follows the goal set out by the Board to expand the budget to include more valuable information back in 2017. It also adds in GFOA's Detailed Criteria Location Guide for Budget Presentations. There is no reason why Macoupin County can't compete with the bigger, better funded counties in terms of budget transparency and this budget book is a giant leap forward in the County doing so.

Since the County's last budget was adopted a year ago, the Board and officials have worked diligently to continue to provide the best services possible while keeping the budget balanced. Even with the twists and turns of the economic picture this past year, the county financial position has only grown stronger.

Consider, while all departments received their full budget request this year and all approved by the Board salary increases have been budgeted for, our General Fund balance has never been higher. When I took office in 2010, the reserve balance was \$2.6 million. As of July 31st this year, the reserve balance has grown to \$11 million. Thanks to this balance, the County has been able to enter into a contract to completely renovate the Courthouse HVAC system without taking on debt or raising taxes. We have achieved having the recommended six months of our total budget in reserve. Related, when I took office in 2010, there was no rainy day fund for the county. After the Board created the Budget Stabilization Fund in 2012 with a little over \$200 thousand dollars in the bank, this year we will have grown that fund to over \$1 million and we should expect at the September Board meeting to make another small transfer to fully fund it for the third time in it's history.

The strength of our financial position is thanks to the hard work put in each and every year to closely monitor revenue and expenses of the General Fund while still providing the best service possible. With the conservative revenue projections outlined in this budget, the General Fund appropriations recommended by the Finance Committee is an increased, balanced budget. The surplus may be small, but it is there. The collaborative budget process this year through the Finance Committee reviewed each official and department heads general fund budget and founded the priorities of the Board. All special fund appropriations were recommended at the requested level.

The road ahead is not without challenges. Our revenue is leveling off and we have budgeted nearly up to the projected revenue. About 66% of Macoupin's General Fund revenue is derived from taxes and state reimbursements/disbursements, and any fluctuation in these revenue source will have a direct impact to Macoupin's operating capital. We are continuing our conservative approach to revenue projections based of the state economic indicators. Any changes in state reimbursements will quickly negatively change our financial position.

In conclusion, I am pleased to present this budget to the County Board for consideration and action. I believe this budget and the available funds will allow the County Board to take actions which will greatly benefit Macoupin County, enhance service for residents, and improve Macoupin County's fiscal position for years to come.

Respectfully submitted,

Pete Duncan
Macoupin County Clerk



Government Summary

Macoupin County is organized under the township form of County government. The County Board Chairman is elected by the Board members every two years at the reorganizational meeting. The Chairman is the chief executive officer of County Government and is responsible for overseeing the daily operations of County departments and coordinating management with other Countywide Officeholders. The Board Chairman appoints with the consent of the full Board the department heads who manage those County offices not under the control of a Countywide Officeholder and coordinates the overall operation of the various offices and departments.

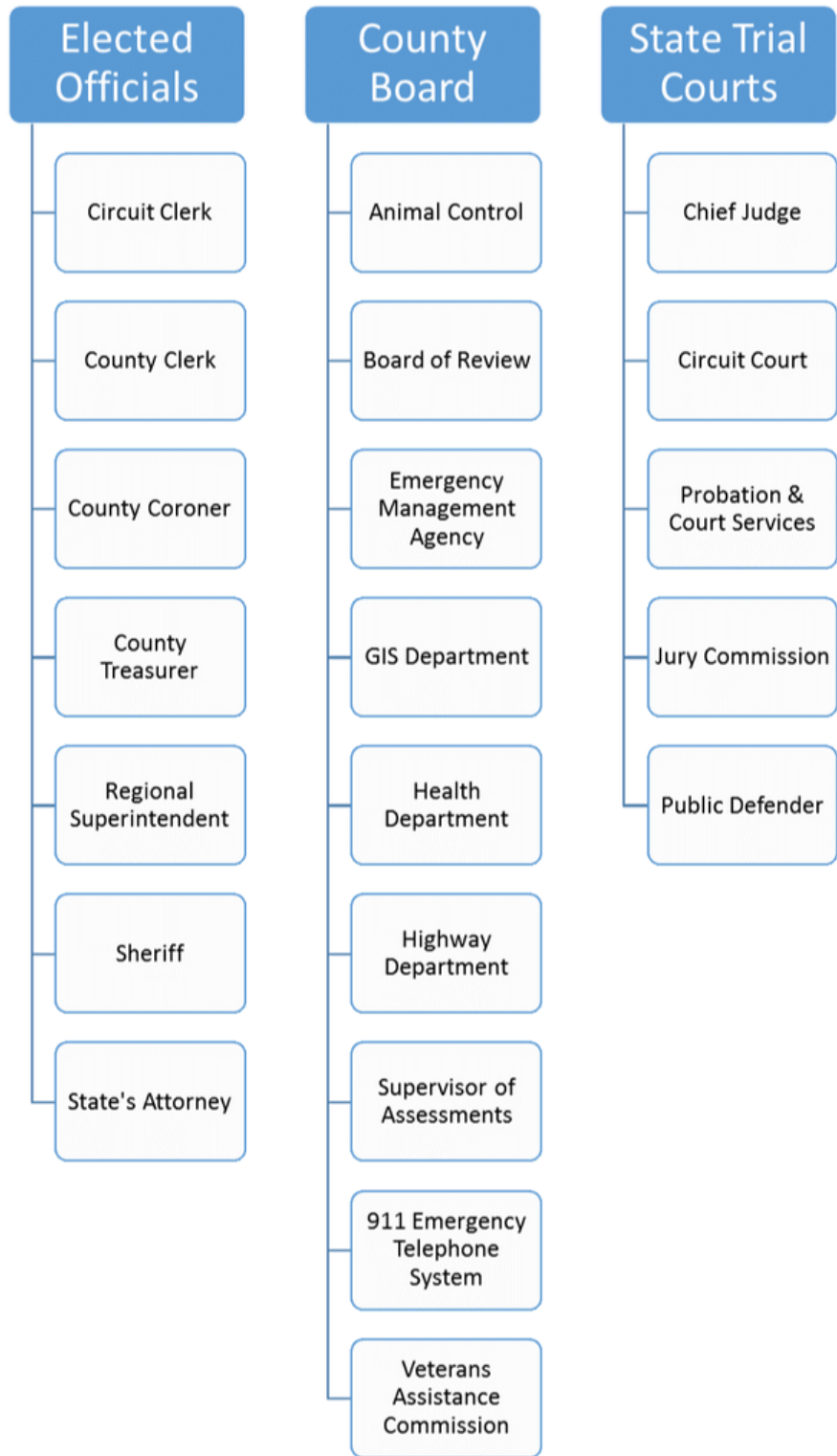
The Macoupin County governing body is the County Board. Its primary function is to establish the various budgets of the county funds and to levy taxes for county purposes. Also, the County Board adopts ordinances and rules pertaining to the management and business of the county departments. In 1996, voters approved a tax cap for Macoupin County, limiting yearly increases in local government collections to 5 percent or the rate of inflation, whichever is less.

Macoupin County is comprised of 9 County Board districts. Two County Board members are elected from each district for a four-year term. Half of the Board is elected every two years. There are seven countywide elected offices:

Circuit Clerk
Coroner
County Clerk & Recorder
Regional Superintendent of Schools
Sheriff
State's Attorney
Treasurer

In addition, Circuit Judges are elected to serve Macoupin County.





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Identifying Your County Board Member

The easiest way to locate your County Board member is to look on your Voter Registration Card. On the front of the card, a small box in the upper left-hand corner will list the County Board district in which you live. You may also find your County Board District by locating your voting precinct in the following list of precincts in each Board District. The County Board District Map on the following page may also be used as a reference.

<p>DISTRICT ONE</p> <p>Staunton 1 Staunton 2 Staunton 3 Staunton 4</p>	<p>DISTRICT TWO</p> <p>Bunker Hill 1 Bunker Hill 2 Bunker Hill 3 Dorchester Hilyard</p>	<p>DISTRICT THREE</p> <p>Brighton 1 Brighton 2 Brighton 3 E. Half of Shipman</p>
<p>DISTRICT FOUR</p> <p>Cahokia 2 Mt Olive 1 Mt Olive 2 Mt Olive 3 Mt Olive 4</p>	<p>DISTRICT FIVE</p> <p>Cahokia 1 Gillespie 1 Gillespie 2 Gillespie 3</p>	<p>DISTRICT SIX</p> <p>Barr Bird Chesterfield North Palmyra Polk Scottville W. Half of Shipman South Otter South Palmyra Western Mound</p>
<p>DISTRICT SEVEN</p> <p>Part of Girard North Otter Viriden 1 Viriden 2</p>	<p>DISTRICT EIGHT</p> <p>Carlinsville 2 Carlinsville 3 Carlinsville 4 Carlinsville 5</p>	<p>DISTRICT NINE</p> <p>Brushy Mound Carlinsville 1 Part of Girard Honey Point Nilwood Shaws Point</p>



Fund Structure

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into three fund types as follows:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for others. The funds are custodial in nature and do not involve measurement of results of operation. Agency funds are not included in the appropriated budget but are recognized in the County's audit.



General and Special Fund Listing

General Funds

01	General Fund	County Clerk & Treasurer
	County Clerk General Fund	County Clerk
	Sheriff General Fund	Sheriff
77	Budget Stabilization	County Clerk & Treasurer

Special Revenue Funds

04	IMRF	Treasurer
08	Mental Health	County Clerk & Treasurer
10	Tort Liability Fund	County Clerk & Treasurer
11	Animal Control - Reg	County Clerk & Treasurer
12	Law Library Fund	County Clerk & Treasurer
14	Sheriff Drug Fund	County Clerk & Treasurer
15	Probation Fees	County Clerk & Treasurer
16	Treasurers Automation Fund	Treasurer
17	So Central IL Drug Task/Grant	Treasurer
20	County Highway Fund	Highway Department
21	County Township Bridge Fund	Highway Department
22	County Motor Fuel Fund	Highway Department
23	Matching Highway Tax Fund	Highway Department
25	Delinquent Tax Liquidation	Treasurer
27	Township Bridge Bond Fund	Highway Department
29	Document Storage Fund	County Clerk & Treasurer
30	Social Security Fund	Treasurer
31	Court Automation Fund	County Clerk & Treasurer
32	Court Sec. Serv. Fees Acct	County Clerk & Treasurer
34	Mental Deficiency Fund	County Clerk & Treasurer
35	Revolving Loan - Econ. Devel.	County Clerk & Treasurer
36	Sheriffs Leads Acct	County Clerk & Treasurer
37	Recorders Microfilm Fund	County Clerk & Treasurer
38	County Farm Account	County Clerk & Treasurer
39	Macoupin Extension Service	County Clerk & Treasurer
41	Maintenance & Child Support Fund	County Clerk & Treasurer
42	COP's Grant School	County Clerk & Treasurer
51	DUI Equip Fund	County Clerk & Treasurer
57	Sheriff's Federal Drug	Treasurer
60	Arrestee's Medical Costs	County Clerk & Treasurer
61	Tax Sale Err Int Fund	Treasurer
63	Health Ins Special Fund	County Clerk & Treasurer
64	Macoupin County Grant Fund	County Clerk & Treasurer
65	Pet Population Control Fund	County Clerk & Treasurer
66	Macoupin Co. Tourism Fund	County Clerk & Treasurer
69	CDAP Grant Fund	County Clerk & Treasurer



70	Vital Records Automation Fund	County Clerk & Treasurer
71	GIS Fund	County Clerk & Treasurer
74	New 911 Fund	County Clerk & Treasurer
76	Coroner's Fee Fund	County Clerk & Treasurer
78	State's Att Automation Fee	County Clerk & Treasurer
79	Drug Court Fee Fund	County Clerk & Treasurer
81	Federal & State Reimbursement Fund	County Clerk & Treasurer
82	Electronic Citation Fee Fund	County Clerk & Treasurer
83	OP-Fund	County Clerk & Treasurer
84	Public Defender Automation Fund	County Clerk & Treasurer
85	COVID Grant Fund	County Clerk & Treasurer
	Public Safety Fund	Sheriff
	Police Vehicle Fund	Sheriff

Trust and Agency Funds

Trust and Agency Funds

62	Tax Deferral Fund	Treasurer
43	Barnett Spec Drainage Dist	Treasurer
44	South Otter Drainage Dist	Treasurer
05	Trustee Payment	Treasurer
24	Township Motor Fuel Fund	Highway Department
50	Interest Earned of RE Taxes	Treasurer
54	Condemnation Fund	Treasurer
55	County Court Trust Fund	Treasurer
26	Highway Payroll Clearing Acc	Highway Department
45	Tax Fund OS	Treasurer
46	Tax Fund	Treasurer
47	Inheritance Tax Fund	Treasurer
48	Tax Sale Indemnity Fees	Treasurer

Public Health Funds

The County Board approves the Health Department budget and a County Board Member is seated on the County Health Department Board. As such, the Macoupin County Public Health has been determined to be a component unit, but in terms of budgeting, administering, reporting and auditing their finances, the Department handles all of those responsibilities. Please see the Public Health Department Budget page under 'Budget Overview' for their requests. Please contact their department directly with any questions on the following funds:

- Public Health Fund
- Community Care Health Center
- Public Transportation
- WIC Fund
- Community Health Centers Inc



Budgeting Policy

- 1) The County's fiscal year runs from September 1 through August 31 of the following calendar year.
- 2) It is the policy that the Board adopt a balanced budget. The budget will be considered balanced when planned operating expenditures do not exceed expected revenue. The Board may by a vote of 2/3 consider a budget balanced when the operating expenditures do not exceed expected revenue plus use of no more than 40% of the reserve.
- 3) The General Fund will be the chief operating fund for the County.
- 4) The Budget Stabilization Fund shall serve as a strategic reserve for the General Fund. Rules for its use are governed by the resolution establishing the Budget Stabilization Fund.
- 5) In the early summer of each year, the County shall require departments to submit their budget requests, present at a budget hearing, and adopt a budget for the fiscal year.
- 6) Once the budget is adopted, the responsibility for monitoring a department's budget throughout the year is that of the department head. They will receive budget reports and list of expenditures from the County Clerk's office on a periodic basis and should review it to ensure they will be able to live within their budget for the year. If they believe they will not, it is their responsibility to alert the Finance Committee as soon as possible.
- 7) Only for unexpected, emergency situations should the power to act on amending appropriations be given to the Finance Committee at any point during the fiscal year.
- 8) The County shall routinely examine the methods of providing services in order to reduce costs, improve quality, or expand services with no or minimal increase in cost.
- 9) The County, through its departments and elected officials, shall periodically review fees and charges to ensure that they are adequately covering the costs of services as well as determining the applicability of new fees or charges.
- 10) Revenues shall be estimated conservatively, using objective, analytical processes including historical trends, current information, and local conditions.
- 11) Current year revenue shall be monitored and forecasts should be adjusted as necessitated by actual performance in order to provide the most accurate basis for budget and future year projections.
- 12) The County shall not rely on one-time revenues to fund ongoing expenses.
- 13) Known annual subsidy transfers shall be incorporated into the annual budget.
- 14) During the year, additional inter-fund transfers may be considered based on the need and shall be approved via resolution.
- 15) The County shall endeavor to provide for adequate maintenance and replacement of capital assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs.
- 16) It shall be up to each official or department head to maintain an inventory of all capital fixed assets, defined as an item if its acquisition value is at least \$5,000 and its estimated useful life exceeds one year.

Revenue Policy

- 1) The County of Macoupin shall use a conservative approach in projecting revenues.
- 2) Recurring expenditures will be funded by recurring revenue.
- 3) Recurring expenditure increases that exceed recurring revenue growth should not be approved. If recurring expenditure increases exceed recurring revenue growth, the County Board will be notified prior to adoption of the annual budget.
- 4) One-time revenues may be used for one-time expenditures or enhancement of reserves.
- 5) Any new or expanded programs should be required to identify new funding sources and/or offsetting reductions in expenditures.
- 6) The County of Macoupin shall update its user fees and charges periodically to recover costs of providing that service for which a fee is charged.
- 7) All potential grants shall be carefully reviewed for matching requirements, maintenance of effort requirements, and on-going future expenditures requirements.
- 8) Intergovernmental grants will be evaluated to determine the long term operating and maintenance costs associated with the grant.



Employees and Payroll Processing

1. Hiring Employees –

- a. New employees may only begin employment with the County on the 1st of a month, unless the County Board votes to begin an employee's start date at a different time due to an emergency.
- b. Each year, the Board adopts a budget for the year that authorizes salaries for employees. If there is a vacancy in one of the positions previously approved by the Board and paid out of that department's budget, it can be filled without Board approval. The salary for the vacancy should be no higher than the salary approved by the Board without going through the Board process for approval.
- c. During the budget process, any new positions or vacancies that have existed longer than 6 weeks before the budget request forms are due shall be budgeted as part of the County Administration budget. When these positions are ready to be filled, the Board would vote to move those funds from the County Administration line item to the department budget that would pay the employee.
- d. At times, the Board may adopt hiring freezes. In that case, hiring is not allowed without Board approval in any case.

2. **Prohibiting One Time Revenue From Payroll Use** – It is the policy of the Board that any payroll costs should not be paid for from one time revenue such as grants or distributions from the state or federal government. The Board may vote to allow one time revenue to be used in emergency circumstances.

3. **Salaried Full-Time Employees** – It is the policy of the Board that any full-time employee hired outside of a collective bargaining agreement, whose payroll is processed through the County Clerk's office, shall be handled as a salaried full time employee, without prior Board vote authorizing a new full time employee to be handled differently. A salaried employee is someone who receives a fixed amount of pay regardless of how many hours they work each week. This means a salaried employee is paid for the set hours a week, regardless of the number of hours actually worked. They would also not receive overtime for hours worked over the additional amount. The direct supervisor would need to approve any employees not covered by a collective bargaining agreement overtime.

4. **Part Time Employees-** Part time employees have strict restrictions on how many hours they can work. Under no circumstances can a part-time employee work 30 hours or more in a week without prior authorization from the full Board. Working 30 hours or more entitles the part-time employee to be offered the county's health insurance. The practice of the Board is to not have any part-time employees on the county's benefit packages. For the Highway Department, working 30 hours or more entitles the part time employee to be offered the insurance, subject to variable hour and seasonal employee rules which are governed by a 12 month initial measurement period.

Just as important, there are further restrictions on how many hours a part-time employee can work a week due to IMRF.

- a. If a new part time employee had previously been enrolled in IMRF before September 2011, they can work no more than 600 hours in a year (from the day they start with the county, i.e., if they start on October 1st, they can work 599 hours between October 1st and September 30th of the next year) This means on average they can work 11.5 hours per week.
- b. If a new part time employee has not previously been enrolled in IMRF before September 2011, they can work no more than 1,000 hours in a year (from the day they start with the county, i.e., if they start on October 1st, they can work 999 hours between October 1st and September 30th of the next year) This means on average they can work 19 hours per week.
- c. If a new part time employee has retired from a position and is enrolled in IMRF, before they begin, they need to consult with IMRF and the Treasurer, the County's IMRF agent, to ensure proper compliance with IMRF guidelines and to not endanger their pension.

5. **Full Time Employee Time Sheets** - Board hired department heads (Animal Control, GIS Manager, Highway Engineer, Supervisor of Assessments) are required to submit a monthly time sheet to the County Board through the method and timing prescribed by the County Clerk. Full-time employees under the supervision of a department head should complete a time sheet and submit it to the department head however the department head would like.

6. **Part Time Employee Time Sheets** - All part-time employees are required to keep a time sheet of their hours worked. It should include the date worked, their starting time, their ending time, and the hours worked that day, and any breaks taken during the day at a minimum. Their supervisor must sign off on the timesheet before each pay and it needs to be submitted to the County Clerk's office before the proper deadline to ensure the employee is paid for that pay period.

7. **Proper Communication on Payroll Matters** -Any changes on payroll are required to be submitted to the County Clerk's office in writing as quickly as possible upon the decision being made and in no case later than the deadline for timesheets before a pay date. This includes but is not limited to new employees being hired on, changes in salary, overtime earned, and termination of employment. Failure to do so will result in those changes not happening until the next pay period.

8. **Payroll Schedule** – Near the beginning of each calendar year, the County Clerk's office will provide a schedule of all pay dates as well as the deadline for time sheets and any communications on payroll to each official and department head. Failure to meet these deadlines will result in changes not being made until the next pay period.



9. **Paid Time Off-** Board appointed department heads have paid time off written into their contracts and should follow it. Salaried employees under a Board department head should have a written policy on their paid time off, when it can be taken, how much can be accrued, and if it is eligible for payout upon end of employment.
10. **Requirements For an Employee Leaving County Employment** – The official or department head directly responsible for the employee leaving county employment will need to send a letter to the County Clerk's office stating the last day the employee should get paid and any time off they should be paid for as soon as practical after learning the employee is leaving. The Treasurer also will need to be notified of any sick days the employee has left that need to be reported to IMRF.

Receipts/Accounts Receivable

- 1) It is the responsibility of the department head to ensure proper documentation and handling of all receipts collected by their office.
- 2) Cash payments or donations of an amount higher than \$5.00 should be handled with a pre-numbered receipt being given to the customer/donor and a copy kept for the county's records.
- 3) All cash and checks collected by Board appointed department heads that need to be brought to the County Clerk's office should be done on a weekly basis. There should be a total breakdown of checks, cash, and total to be receipted each time. For cash, there should be a copy of the prenumbered receipt given to customer/donor for each cash transaction. If one of the prenumbered receipts is voided, a copy of the void should be sent as well. If a large cash amount of cash is received, it should be brought to the County Clerk's office as soon as practical and not on the weekly basis to ensure quick deposit.
- 4) If there is a regular deposit such as payroll or insurance need to show which month they are for in the description for proper tracking.
- 5) Time dependent deposits need to be brought in two business days before payments would be expected. For example, if a deposit is needed for a payroll, the deposit needs to be brought to the County Clerk's office two business days before the pay date.
- 6) All fees collected by other Elected Officials should be brought to County Clerk's office for receipt no later than on a monthly basis.
- 7) All bank reconciliation will be completed on a monthly basis.

Bills & Accounts Payable

1. Department heads have authorization for expenditures that are \$20,000 or less. Above that level requires Board approval per the County Board rules.
2. State procurement laws are to be followed for purchases. As of 2023, \$30,000 is the limit for procurement without a formal bidding process except for professional services, and a limit of \$35,000, for the use, purchase, delivery, movement, or installation of data processing equipment, software, or services and telecommunications and inter-connect equipment, software, and services.
3. Please be aware that all new vendors will be required to provide a W-9 before a check can be cut for them. If you are unsure if they are a current county vendor, ask the County Clerk's office. If it is a new vendor, ask for a copy of their W-9 and submit it with their bill.
4. The County is sales tax exempt so you should not be charged sales tax. If necessary, the County Clerk or Treasurer's office can provide you with a copy of the certificate for waiving sales tax. Reimbursements for items purchased on behalf of Macoupin County will only be reimbursed for the items purchased, not any sales tax that was attached. Either accounts need to be set up with the purchaser to exempt the purchase from sales tax or the claim for reimbursement should only be for the cost of the item and shipping. Each office or department should set up an office wide policy for reimbursements on costs associated with travel and related costs for conferences/trainings.
5. All bills must be submitted to the County Clerk's office for payment. Per the County Board rules, they are due by the end of business the Tuesday before a Board meeting. Bills are approved for payment at the monthly County Board meeting and checks cut after. This means that if you receive a bill the day after the County Board meeting, it will not be paid until after the next Board meeting.
6. While the Tuesday before the Board meeting is the deadline, bills should be submitted as often as possible between Board meetings to ensure they can be entered into the system for payment. Bringing all bills right before the meeting risks not all bills being processed before the Board meeting.
7. Bills will need to be submitted with an itemized invoice or receipt with the claim form. The claim form will show the vendors name, a description of the bill, the total amount owed, the line item number it will be paid from, and the signature of the department head authorizing it. Statements are not acceptable documentation as it does not list what was purchased unless the corresponding invoices are also included with the statement.
8. If a county credit card bill is being used, an itemized receipt must accompany the statement for each charge to ensure proper documentation. Reimbursements also require receipts with claim form.
9. Copies of all claims and bills should be kept for the department use. The Clerk's office will scan in all claims and invoices submitted into the county's financial software for easy access.



Purchasing and Bidding

- 1) All items with an expected value of \$35,000 or more must be competitively bid with exceptions for professional services (other than engineering, architectural or land surveying services which will follow Quality Based Selection (QBS) requirements established in 50 ILCS 510). Additional competitive bid requirements may apply by statute or as a condition of using funds from an outside source.
- 2) All purchases over the respective limit of \$35,000, which require the use of either formal bids or requests for proposals, must be approved by the full Macoupin County Board.
- 3) Per County Board rules, any expenditure over \$20,000 needs full Macoupin County Board approval.

Grant Reporting and Expenditures

1. Any grants awarded to the county that are to be receipted or expended will require the official or department head in charge of the grant to submit the following to the County Clerk's office:
 - a. A copy of any and all grant agreements or paperwork awarding the grant
 - b. A designation of if the grant funding is from the federal government, state government, or other source
 - c. A signed acknowledgment form that it will be the official or department head's responsibility to provide to the County Clerk's office all future documentation or reporting on the grant to file for the auditors.
2. Upon receiving the documents outlined above, the County Clerk shall assign the grant a general ledger grant number in the financial software system which will be used to track all receipts and expenditures for that grant going forward.
3. All documentation on that grant will be scanned in and attached to that grant's general ledger number for easy review.
4. Unless previously approved by the Board, all grants shall be receipted into the County's special grant fund.
5. For any grants to be receipted or expended from a fund not processed by the County Clerk, the official or department head who is responsible for that fund will be directly responsible for providing the above information to the auditors for review

Internal Control

Internal control procedures shall be documented and reviewed periodically



Budget Timeline

The budget is a road map to how the County sets its spending priorities. There are key players for each step in the budget process.

County Board

Your 18 elected County Board members are responsible for adopting the budget, appropriation, and levy ordinances. The budget provides funding for all county departments. Early in the process, the Board adopts policies that guide the development of the budget. For example, the policies require the County to maintain strong reserves.

County Departments

All departments review and analyze their expenditures and revenue, and submit new requests annually. These are vetted by the Finance committee at budget hearings. Departments also work every day to ensure services are efficient, cost-effective, and align with the goals of the County Board.

Finance Committee

The Finance Committee works to develop the budget and continues to provide oversight of the budget all year long. The committee is also responsible for ensuring the strategic priorities and policies of the County Board are implemented.

You

The public can provide input into the budget and any financial decisions by attending county board and committee meetings, or sharing input with their elected county board members. There is also an opportunity to provide public comment at county board budget meetings every August.





BUDGET OVERVIEW



Overall Budget Summary

	FY 24 Amended Budget	FY 25 Adopted Budget	Total \$ Change in Budget	Total % Change in Budget
General Fund	9,697,373	10,064,764	367,391	3.78%
Special Funds	19,927,327	20,261,880	334,553	1.68%

Major Contributing Factors to Overall Budget Increase

Adding budgeted dollars for DCFS Officer hired which includes a state reimbursement, salary increases for the settled union contracts, and continued budgeting for a major transfer to Animal Control Fund from General Fund.

- o All officials and department heads requests only show a decrease if their initial request had a decrease
- o All other office budgets were either flat or had the Board approved salary increases budgeted for
- o In total, \$607,161 was requested in new spending. This budget appropriates \$367,464 of those requests, or 60.5% of the total requested new spending
- o Overall, the budget increases by 3.79% to \$10,064,763. This represents the first time the General Fund budget is over \$10 million
- o Overall, the revenue increases by 4.08% to \$10,084,363.
- o **This leaves us a projected surplus of \$19,600. If any other increases to the budget were to be adopted, either new revenue will need to be found or a cut to another budget would need to take place**

Guiding Factors for Revenue Projections

- o Property tax projected was based on the adopted levy amount in December 2023.
- o Estimates for nearly all lines were based on monthly average. Averages are closer to flat than the last few years as the pandemic and inflation have caused larger than normal fluctuations. Revenues are not seeing significant increases.
- o Estimated sales tax and income again were based upon the three year average receipts. These have leveled off significantly compared to the last few years since 2020 which saw significant increases year over year.

Salary and Wage Budget

- o Elected officials salary adjustments are listed in the compensation package section. Only those previously approved were budgeted.
- o All union negotiated salary increases are fully funded. No salary increases were budgeted for the AFSCME and FOP's union employees as negotiations are not complete.
- o Department heads appointed by the Board had salary increases already approved budgeted for this year.
- o All non-union employees salary increases are funded at either previously approved amounts or at the 3%.
- o New positions were funded for the Sheriff's department.



General Fund Revenue

	<u>FY 22-23</u>	<u>FY 23-24</u>	<u>FY 23-24</u>	<u>FY 24-25</u>
	<u>Revenue</u>	<u>Budget</u>	<u>Actual</u> <u>7/31/24</u>	<u>Budget</u>
411 - Property Tax	953,880	1,987,000	2,123,993	2,087,926
421 - Sales and Use Tax	2,345,541	2,288,058	2,084,234	2,263,997
422 - Income Tax	2,278,854	2,178,928	2,300,470	2,320,062
423 - Personal Property Replacement Tax	670,461	369,915	384,080	360,390
424 - Probation Officers Salary	405,589	406,581	391,687	395,762
425 - State's Attorney Salary	166,923	166,923	161,745	175,605
426 - Public Defender Salary	112,443	112,117	108,579	118,450
427 - Election Judge Salary	14,760	13,910	8,580	19,000
428 - Supervisor of Assessments Salary	32,528	31,726	32,547	35,477
429 - Emergency Services Disaster Assistance	17,783	32,900	15,924	21,232
430 - South Central Drug Task Force	60,800	42,953	45,039	48,819
431 - Sheriff Salary Reimb	89,785	100,000	96,515	105,289
432 - DCFS Officer Reimbursement	0	0	0	114,000
451 - Licenses and Permits	8,160	6,970	5,690	5,710
452 - Fines and Forfeitures	117,148	122,089	94,506	99,763
453 - Circuit Clerk Fees	319,602	310,696	323,507	350,536
454 - State's Attorney Fees	41,421	42,475	35,785	39,791
456 - Interest Income	8,776	6,093	123,880	11,484
457 - Misc Reimbursement	67,977	82,956	72,205	82,048
458 - Miscellaneous	77,590	70,989	57,826	61,286
459 - Dispatching Services	406,261	418,369	400,488	385,682
460 - Housing Federal Prisoners	353,212	300,000	358,848	441,464
461 - Grants/Donations	70,287	68,903	6,146	7,291
480 - Transfers	239,800	140,000	130,000	140,000
483 - County Clerk General Fund	297,982	301,574	273,239	299,718
484 - Real Estate Stamps	93,655	86,993	82,507	93,581
Total	9,251,216	9,689,119	9,718,019	10,084,363

Notes on General Fund Revenue

- Taxes remain the most significant revenue source for the General Fund.
- Income, Sales and Use, and Personal Property Tax Replacement are projected using a three year average.
- Personal Property Replacement Tax is based on the average from FY 22-23 and 23-24 as the state has said their has been a miscalculation the last few years and we should expect less this fiscal year.
- All other state distributions and reimbursements were projected using monthly averages for projections
- The Fees and Charges for services are based on a the monthly average received through June of this year.
- A breakdown of the special fund transfers into the General Fund is found in the next section.
- Net overall revenue increased 4.07%



General Fund Expenses

		FY 22-23 Expenses	FY 23-24 Budget	FY 23-24 Actual as of 7/31/24	FY 24-25 Budget
Expenses					
County Administration	100	139,923	188,090	121,009	190,090
County Board	111	86,866	91,840	74,359	91,840
MacEMA	112	55,087	58,204	40,562	58,204
Courthouse	113	356,119	384,433	310,680	388,978
County Clerk & Recorder	114	359,865	372,912	334,036	375,086
Elections	115	339,669	379,625	278,957	357,309
Treasurer	116	140,542	142,210	126,552	142,210
Supervisor of Assessments	117	146,151	184,036	136,130	185,277
Voting Center	118	1315.43	12000	11283.93	12,000
Circuit Clerk	120	512,255	507,425	457,248	477,426
Circuit Court	121	177,189	196,800	161,118	196,800
Public Defender	122	302,116	332,638	305,900	345,165
Macoupin County Animal Control	123	5,000	5,000	5,000	5,000
State's Attorney	124	413,204	472,346	407,026	503,208
Copy Room	131	17,348	18,976	12,044	18,976
Jury Commission	137	3,560	4,376	1,380	4,376
Supt. of Schools	141	75,131	78,421	78,421	78,421
Tax Assessment & Collection	143	141,130	86,215	73,179	86,215
Coroner	151	81,072	88,983	96,768	96,201
Purchase of New Vehicle	161	0	92000	25000	92,000
Court Security	171	118,160	135,968	158,351	195,500
Jail Medical	181	135,000	176,000	157,802	176,000
DCFS Officer	191	0	0	0	65,787
Sheriff	211	2,321,462	2,535,393	2,334,899	2,675,071
Jail	215	995,642	1,081,666	978,212	1,113,427
Probation	221	472,654	472,331	421,521	463,261
Contractual Services	305	13,358	69,750	10,846	19,750
Insurance	306	707,723	904,684	735,007	1,004,684
Drug Task Force	307	60136.74	47,500	36,667	47,500
County & Community Development	308	25	4,000	0	4,000
Capital Outlay	310	344,019	100,000	71,856	250,000
Telephone		29,951	30,000	24,927	30,000
Permanent Transfers	500	315000	443,551	403,551	315,000
Total		8,866,673	9,697,373	8,390,293	10,064,764

Notes on General Fund Expenses

- All previously approved salary increases are budgeted for in this budget. The AFSCME union employees are not budgeted for as their contract is not settled. All non-union employees who previously hadn't been approved by the full Board were budgeted for a 3% raise..
- The capital outlay budget is budgeted to finish the demolition of the county owned old clinic building north of the Courthouse.
- The insurance budget was budgeted assuming an increase in insurance premiums when the renewal is approved in October.
- A \$215,000 transfer is budgeted to Tort Liability Fund to help cover premium costs and another transfer of \$100,000 is budget for the Animal Control Fund to help cover any shortfalls in revenue through the year.
- Overall, the expenses increased 3.78%



Special Fund Appropriations

	<u>FY 23-24</u>			
	<u>FY 22-23</u> <u>Activity</u>	<u>FY 23-24</u> <u>Budget</u>	<u>Actual as</u> <u>of 7/31/24</u>	<u>FY 24-25</u> <u>Budget</u>
004 - IMRF	1,886,007	2,300,000	1,027,715	2,300,000
008 - Mental Health	187,369	240,000	189,372	250,000
010 - Tort Liability Fund	814,765	950,000	936,321	1,063,000
011 - Animal Control Fund	190,815	235,957	203,171	208,963
012 - Law Library Fund	29,058	35,000	28,885	35,000
014 - Sheriff Drug Fund	1,485	0	80	2,100
015 - Probation Fees Fund	50,424	63,100	38,290	53,600
016 - Treasurers Automation Fund	12,182	34,500	14,464	34,500
020 - County Highway Fund	1,613,861	1,864,851	1,356,035	1,892,050
021 - County Township Bridge Fund	991,342	1,000,000	214,646	1,000,000
022 - County Motor Fuel Fund	1,620,388	1,926,500	1,601,345	1,929,500
023 - Matching Highway Tax Fund	669,045	1,000,000	530,135	1,000,000
024 - Township Motor Fuel Fund	4,215,366	3,500,000	2,583,317	3,500,000
025 - Delinquent Tax Liquidation	4,403	5,000	9,947	0
027 - Township Bridge Bond Fund	649,883	650,000	71,741	750,000
029 - Document Storage Fund	57,702	100,000	2,176	100,000
030 - Social Security Fund	428,998	460,000	420,280	490,000
031 - Court Automation Fund	81,487	100,000	77,518	100,000
032 - Court Sec. Serv. Fees Acct	65,000	0	65,000	65,000
034 - Mental Deficiency Fund	34,500	82,500	66,754	60,000
035 - Revolving Loan Fund	0	30,000	0	30,000
037 - Records Microfilm Fund	34,500	55,000	30,565	55,000
038 - County Farm Account	0	20,000	0	20,000
039 - Macoupin Extension Service	0	82,000	0	85,000
041 - Maintenance & Child Support Fund	342	27,500	292	27,500
042 - COP's Grant School	65,500	0	65,000	65,000
048 - Tax Sale Indemnity Fees	5	15,000	35	15,000
051 - DUI Equip Fund	4,000	0	0	0
057 - Sheriff's Federal Drug Fund	2,223	0	0	0
060 - Arrestee's Medical Costs Fund	0	0	0	65,000
061 - Tax Sale Err Int Fund	100,312	30,000	29,905	30,000
063 - Health Ins Special Fund	111,998	100,000	82,331	115,000
064 - Macoupin County Grant Fund	518,910	419,540	397,684	535,697
065 - Pet Population Control Fund	18,991	24,000	20,094	28,500
066 - Macoupin Co. Tourism Fund	0	8,000	0	8,000
070 - Vital Records Automation Fund	1,408	10,000	3,760	10,000
071 - GIS Fund	204,448	300,517	145,706	254,842
074 - 911 Fund	745,008	935,477	629,191	946,628
076 - Coroner's Fee Fund	2,500	15,000	2,406	15,000
077 - Budget Stabilization Fund	5	0	15	0
078 - State's Attorney Automation Fee Fund	2,728	7,884	7,062	0
079 - Drug Court Fee Fund	7,333	8,000	1,839	5,000
082 - Electronic Citation Fee Fund	7,658	12,000	7,966	12,000
083 - OP-Fund	8,162	30,000	9,010	30,000
084 - Public Defender Automation Fund	29	0	39	0
085 - COVID Grant Fund	2,746,309	3,000,000	2,707,501	3,000,000
088 - Wind Permit Application Fee Fund	68,701	250,000	16,078	75,000
Totals	18,255,150	19,927,327	13,593,671	20,261,880



Special Fund Transfers Into General Fund

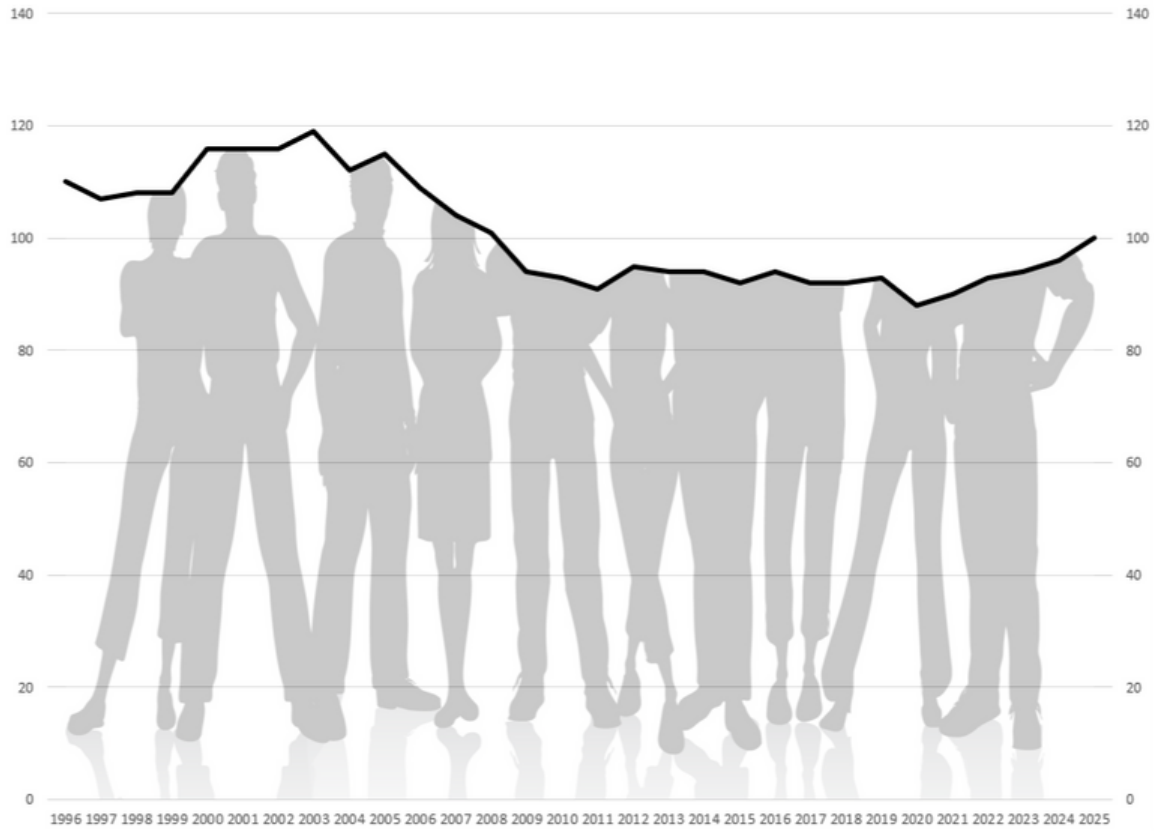
Document Storage Fund - \$50,000
Public Safety Fund - \$25,000
Police Vehicle Fund - \$300
DUI Equipment Fund - \$4,000
Sheriff General Fund - \$30,000
Sheriff's COP Grant Fund - \$65,500
Court Security Fund - \$65,000



Personnel Changes

Beginning in FY 2015-2016, the County presented a chart with overall staffing levels in the General Fund. Beginning this fiscal year, the County will add in a history by department or office of full time employees. For the previous fiscal years, the August 31st payroll of that year is used to calculate the number of employees. For the current year, the July 31st payroll was used. For the upcoming year, the budget request of each department was used.

Total Number of General Fund Employees Per Year



Total Full Time Employees by Office or Department

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
EMA	1	1	1	0	0	0	0	0	0
GIS	0	0	1	1	1	1	1	1	1
Public Defender	1	1	2	2	2	2	3	3	3
Coroner	1	1	1	1	1	1	1	1	1
Treasurer	3	3	3	3	3	3	3	3	3
Supervisor of Assessments	4	4	4	4	4	4	4	5	5
State's Attorney	6	7	6	6	6	6	4	4	6
County Clerk	8	8	7	6	7	7	7	6	7
Probation	8	8	8	7	8	8	8	8	8
Circuit Clerk	10	10	10	9	9	10	10	10	10
Animal Control	1	1	1	1	2	3	3	3	3
Courthouse	-	2	2	2	2	2	2	2	2
Court Security	-	2	2	2	2	2	2	2	3
Sheriff	49	32	32	31	31	32	31	34	34
Jail	-	13	14	14	14	13	14	14	14
Total Sheriff	49	49	50	49	49	49	49	52	53

- Beginning in FY 2018, the Sheriff employees were paid out of different funds depending on their duties. For example, correctional officers who were paid out of the Sheriff budget in FY 2017 were paid out of the Jail budget beginning in FY 2018. The total Sheriff number represents all full time employees under the Sheriff's budget.
- EMA, or the Emergency Management Agency, Director retired in FY 2020. Those duties were assumed by the Emergency 911 Board staff who are reimbursed for part of their salary from the General Fund budget.



Compensation Packages & Disclosures



Public Act 97-0609 Disclosure Compliance

A recent amendment to the Open Meetings Act requires an employer who participates in the Illinois Municipal Retirement Fund ("IMRF") to post on its website, or at its principal office if it does not have a website, two (2) categories of employees: those employees with a total compensation package in excess of \$75,000 and those employees with a total compensation package equal to or greater than \$150,000. These changes were part of Public Act 97-0609. The term "total compensation package" is defined in the Act to mean, "payment by the employer to the employee for salary, health insurance, a housing allowance, a vehicle allowance, a clothing allowance, bonuses, loans, vacation days granted, and sick days granted." For employees who have a total compensation package in excess of \$75,000, the total compensation package must be posted within six (6) business days of approving a budget. Public Act 97-0609 also requires an employer to post on its website the total compensation package for each employee that is equal to or in excess of \$150,000 per year at least (6) days before approving the employee's total compensation package.

Employees Whose Compensation Package is equal to or in excess of \$150,000 per year

Employee: Jordan Garrison
Position: State's Attorney
Office: Office of the State's Attorney

Current Annual Salary: \$206,715.95
Health Insurance payments made by County: \$8,694.72
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: N/A
Sick days granted: N/A

Employee: Anne Clough
Position: Public Defender
Office: Office of the Public Defender

Current Annual Salary: \$186,044.36
Health Insurance payments made by County: \$8,694.72
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: N/A
Sick days granted: N/A

Employee: Shawn Kahl
Position: Sheriff
Office: Sheriff Department

Current Annual Salary: \$165,372.76
Health Insurance payments made by County: \$8,694.72
Housing Allowance: \$0
Vehicle Allowance: Has County Owned Vehicle
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: N/A
Sick days granted: N/A

Employee: Tom Reinhart
Position: County Engineer
Office: County Highway Department



Current Annual Salary: \$127,700.00 (½ Motor Fuel Tax funds and ½ Federal Surface Transportation Funds)
Health Insurance payments made by County: \$8,694.72
Housing Allowance: \$0
Vehicle Allowance: Has County Owned Vehicle
Clothing Allowance: \$150/year boot allowance
Bonuses or loans: \$0
Vacation days granted: 22
Sick days granted: 12

Employees Whose Compensation Package is equal to or in excess of \$75,000 per year

Employee: Kyle Frericks
Position: Assistant State's Attorney
Office: State's Attorney Office

Current Annual Salary: \$110,725
Health Insurance payments made by County: \$8,694.72
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 0
Sick days granted: 0

Employee: Corinne Briscoe
Position: Chief Probation Officer
Office: Probation Department

Current Annual Salary: \$94,353.06
Health Insurance payments made by County: \$8,694.72
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 20
Sick days granted: 1 per month

Employee: Elliott Turpin
Position: Assistant Public Defender
Office: Office of the Public Defender

Current Annual Salary: \$96,750.00
Health Insurance payments made by County: N/A
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$10,750 stipend
Vacation days granted:
Sick days granted:

Employee: Lee Ross
Position: Circuit Clerk
Office: Office of the Circuit Clerk

Current Annual Salary: \$76,124.60



Health Insurance payments made by County: \$8,694.72
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: N/A
Sick days granted: N/A

Employee: Ryan Dixon
Position: Detective
Office: Sheriff's Department

Current Annual Salary: \$75,140.06
Health Insurance payments made by County: \$8,694.72
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$750
Bonuses or loans: N/A
Vacation days granted: 200 hours
Sick days granted: 8 hours per month

Employee: Pete Duncan
Position: County Clerk
Office: Office of the County Clerk

Current Annual Salary: \$74,624.65
Health Insurance payments made by County: \$8,694.72
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$10,000 stipend for work assumed from County Board office
Vacation days granted: N/A
Sick days granted: N/A

Employee: John Bresnan
Position: Supervisor of Assessments
Office: Office of the Supervisor of Assessments

Current Annual Salary: \$71,265.44
Health Insurance payments made by County: \$8,694.72
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: N/A
Sick days granted: N/A

Employee: James Burnett
Position: Deputy
Office: Sheriff's Department

Current Annual Salary: \$69,694.75
Health Insurance payments made by County: \$8,694.72
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$750
Bonuses or loans: N/A



Vacation days granted: 200 hours
Sick days granted: 8 hours per month

Employee: Roger Diveley
Position: Deputy
Office: Sheriff's Department

Current Annual Salary: \$69,694.75
Health Insurance payments made by County: \$8,694.72
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$750
Bonuses or loans: N/A
Vacation days granted: 200 hours
Sick days granted: 8 hours per month

Employee: Matt Marburger
Position: Deputy
Office: Sheriff's Department

Current Annual Salary: \$69,694.75
Health Insurance payments made by County: \$8,694.72
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$750
Bonuses or loans: N/A
Vacation days granted: 200 hours
Sick days granted: 8 hours per month

Employee: Matt Ray
Position: Court Security
Office: Sheriff's Department

Current Annual Salary: \$67,089.34
Health Insurance payments made by County: \$8,694.72
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$750
Bonuses or loans: N/A
Vacation days granted: 200 hours
Sick days granted: 8 hours per month

Employee: JC McLaughlin
Position: Correctional Officer
Office: Sheriff's Department

Current Annual Salary: \$67,021.72
Health Insurance payments made by County: \$8,694.72
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$750
Bonuses or loans: N/A
Vacation days granted: 200 hours
Sick days granted: 8 hours per month

Employee: Quinn Reiher



Position: Chief Deputy
Office: Sheriff's Department

Current Annual Salary: \$64,845.01
Health Insurance payments made by County: \$8,694.72
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$750
Bonuses or loans: \$12,000 stipend
Vacation days granted: 200 hours
Sick days granted: 8 hours per month

Employee: Susan Dunn
Position: Probation Officer
Office: Probation Department

Current Annual Salary: \$66,346.50
Health Insurance payments made by County: \$8,694.72
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 20/year
Sick days granted: 12/year



Public Health Department Public Act 97-0609 Disclosure Compliance

- * No salaries from the Macoupin County Public Health Department employees are paid from Macoupin County tax dollars.
- * The Macoupin County Public Health Department payroll is paid 100% from grant funds and revenue generated from the Macoupin County Public Health Department, Macoupin Community Health Centers, and Macoupin County Public Transportation.

Employees whose Compensation Package is equal to or in excess of \$150,000 per year

Position: Dentist / Michael Wattles
Office: Macoupin Community Health Centers/Macoupin County Public Health Current Estimated Annual Salary: \$194,991.68
Current Hourly Rate: \$98.68
Health Insurance Payments made by County: \$8,694.60
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Dentist / Lakshmi Sajja
Office: Macoupin Community Health Centers/Macoupin County Public Health Current Estimated Annual Salary: \$189,992.40
Current Hourly Rate: \$96.15
Health Insurance Payments made by County: \$8,694.60
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Dentist / Parth Desai
Office: Macoupin Community Health Centers/Macoupin County Public Health Current Estimated Annual Salary: \$189,992.40
Current Hourly Rate: \$96.15
Health Insurance Payments made by County: \$8,694.60
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Office: Macoupin Community Health Centers/Macoupin County Public Health Current Estimated Annual Salary: \$189,992.40
Current Hourly Rate: \$96.15
Health Insurance Payments made by County: \$8,694.60
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Dentist / Kathy Shafer
Office: Macoupin Community Health Centers/Macoupin County Public Health Current Estimated Annual Salary: \$164,993.40
Current Hourly Rate: \$96.15
Health Insurance Payments made by County: \$8,694.60



Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Dentist / Steven Boente
Office: Macoupin Community Health Centers/Macoupin County Public Health Current
Estimated Annual Salary: \$56,742.24
Current Hourly Rate: \$96.15
Health Insurance Payments made by County: \$0.00
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 1 for every 40 hours worked
Sick days granted: 0

Employees whose Compensation Package is equal to or in excess of \$75,000 per year

Position: Psychiatric Mental Health Nurse Practitioner / Sandra Cania Office: Macoupin Community Health Centers/Macoupin County Public Health
Current Estimated Annual Salary: \$137,055.36
Current Hourly Rate: \$69.36
Health Insurance Payments made by County: \$8,694.60
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Psychiatric Mental Health Nurse Practitioner / Zuzana Killam
Office: Macoupin Community Health Centers/Macoupin County Public Health
Current Estimated Annual Salary: \$129,210.64
Current Hourly Rate: \$65.39
Health Insurance Payments made by County: \$8,694.60
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Psychiatric Mental Health Nurse Practitioner / Amanda Vogel
Office: Macoupin Community Health Centers/Macoupin County Public Health
Current Estimated Annual Salary: \$128,281.92
Current Hourly Rate: \$64.92
Health Insurance Payments made by County: \$8,694.60
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 15
Sick days granted: 12

Position: Chief Executive Officer, Public Health Administrator, Executive Director Public Transportation / Christina Blank
Office: Macoupin Community Health Centers/Macoupin County Public Health Dept/ Macoupin County Public Transit
Current Estimated Annual Salary: \$128,003.20
Current Hourly Rate: \$61.54



Health Insurance Payments made by County: \$8,694.60
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Clinical Director / Samantha Thomas
Office: Macoupin Community Health Centers/Macoupin County Public Health
Current Estimated Annual Salary: \$121,430.40
Current Hourly Rate: \$58.38
Health Insurance Payments made by County: \$8,694.60
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 15
Sick days granted: 12

Position: Physician's Assistant / Donna Rasmussen
Office: Macoupin Community Health Centers/Macoupin County Public Health Current Estimated Annual Salary: \$108,561.44
Current Hourly Rate: \$54.94
Health Insurance Payments made by County: \$8,694.60
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 15
Sick days granted: 12

Position: Family Nurse Practitioner / Rosemary Staten
Office: Macoupin Community Health Centers/Macoupin County Public Health Current Estimated Annual Salary: \$98,800.00
Current Hourly Rate: \$50.00
Health Insurance Payments made by County: \$8,694.60
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Dental Director / Laura Cox
Office: Macoupin Community Health Centers/Macoupin County Public Health Current Estimated Annual Salary: \$90,417.60
Current Hourly Rate: \$43.47
Health Insurance Payments made by County: \$8,694.60
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 15
Sick days granted: 12

Position: Assistant Dental Director / Jonathan Anderson
Office: Macoupin Community Health Centers/Macoupin County Public Health Current Estimated Annual Salary: \$82,758.00
Current Hourly Rate: \$42.44
Health Insurance Payments made by County: \$8,694.60
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0



Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Chief Financial Officer / Lori Sanson
Office: Macoupin Community Health Centers/Macoupin County Public Health Dept/ Macoupin County Public Transit
Current Estimated Annual Salary: \$86,112.00
Current Hourly Rate: \$41.40
Health Insurance Payments made by County: \$0.00
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 20
Sick days granted: 12

Position: Chief Operating Officer / Rebecca Hatlee
Office: Macoupin Community Health Centers/Macoupin County Public Health Dept/ Macoupin County Public Transit
Current Estimated Annual Salary: \$82,804.80
Current Hourly Rate: \$39.81
Health Insurance Payments made by County: \$0.00
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Public Health Dental Hygienist / Julia Roemer
Office: Macoupin Community Health Centers/Macoupin County Public Health
Current Estimated Annual Salary: \$80,730.00
Current Hourly Rate: \$41.40
Health Insurance Payments made by County: \$8,694.60
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Public Health Dental Hygienist / Katy Evans
Office: Macoupin Community Health Centers/Macoupin County Public Health
Current Estimated Annual Salary: \$80,730.00
Current Hourly Rate: \$41.40
Health Insurance Payments made by County: \$8,694.60
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Public Health Dental Hygienist / Anna Kavish
Office: Macoupin Community Health Centers/Macoupin County Public Health
Current Estimated Annual Salary: \$75,075.00
Current Hourly Rate: \$38.50
Health Insurance Payments made by County: \$8,694.60
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0



Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Licensed Clinical Social Worker / Julia Ruckman
Office: Macoupin Community Health Centers/Macoupin County Public Health
Current Estimated Annual Salary: \$83,850.00
Current Hourly Rate: \$43.00
Health Insurance Payments made by County: \$8,694.60
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 15
Sick days granted: 12

Position: Environmental Health Director, Director of Transportation / Derrek Tiburzi
Office: Macoupin County Public Health Dept/ Macoupin County Public Transit
Current Estimated Annual Salary: \$75,679.50
Current Hourly Rate: \$38.81
Health Insurance Payments made by County: \$8,694.60
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Compliance Officer, Risk Manager / Gary Ross
Office: Macoupin Community Health Centers/Macoupin County Public Health Dept/ Macoupin County Public Transit
Current Estimated Annual Salary: \$73,195.20
Current Hourly Rate: \$35.19
Health Insurance Payments made by County: \$8,694.60
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Licensed Clinical Social Worker / Kristin Buller
Office: Macoupin Community Health Centers/Macoupin County Public Health Current Estimated Annual Salary: \$71,552.00
Current Hourly Rate: \$43.00
Health Insurance Payments made by County: \$8,694.60
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Assistant Clinic Director / Traci Whitlock
Office: Macoupin Community Health Centers/Macoupin County Public Health Current Estimated Annual Salary: \$68,250.00
Current Hourly Rate: \$35.00
Health Insurance Payments made by County: \$8,694.60
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12



Position: Site Supervisor / Brian Pollo
 Office: Macoupin Community Health Centers/Macoupin County Public Health Current Estimated Annual Salary: \$62,575.50
 Current Hourly Rate: \$32.09
 Health Insurance Payments made by County: \$8,694.60
 Housing Allowance: \$0
 Vehicle Allowance: \$0
 Clothing Allowance: \$0
 Bonuses or loans: \$0
 Vacation days granted: 10
 Sick days granted: 12

Position: Health Educator / Bailey Jarman
 Office: Macoupin Community Health Centers/Macoupin County Public Health Current Estimated Annual Salary: \$61,561.50
 Current Hourly Rate: \$31.57
 Health Insurance Payments made by County: \$8,694.60
 Housing Allowance: \$0
 Vehicle Allowance: \$0
 Clothing Allowance: \$0
 Bonuses or loans: \$0
 Vacation days granted: 10
 Sick days granted: 12

Elected Officials Salaries and Stipends

2024 SALARIES FOR COUNTY BOARD

County Board Chairman \$6,840
 Board Members \$237.50 per full Board meeting attended. \$38.00 per committee meeting attended.

SALARIES FOR COUNTY-WIDE ELECTED OFFICIALS

Circuit Clerk	Lee Ross	\$76,124.60 (F)
Coroner	Anthony Kravanya	\$43,709.16 (A)
County Clerk	Pete Duncan	\$74,624.65 (B) (E)
Regional Superintendent of Schools	Michelle Mueller	(C)
Sheriff	Shawn Kahl	\$165,372.76 (G)
State's Attorney	Jordan Garrison	\$206,715.95 (D)
Treasurer	L. Amber McGartland	\$61,200.00 (B)

- (A) Per County Board action, salary is increased on 12/1/20 to \$48,000 and 3% raise is given 12/1/25 through 12/1/28
- (B) Per adopted resolution, 2% increase on 12/1/2024
- (C) Salary set and paid by the State of Illinois.
- (D) \$184,884.95 of the State's Attorney salary is reimbursed by State of Illinois.
- (E) Per adopted resolution, receives an additional \$10,000 stipend for additional duties assumed from County Board office
- (F) Per adopted resolution, salary is lowered on 12/1/24 with new Circuit Clerk to \$68,000 and 3% raises given 12/1/25 through 12/1/28
- (G) \$110,799.75 of the Sheriff's salary is reimbursed by the State of Illinois

Illinois law imposes additional duties on several of the County officers, requiring them to perform services on behalf of the State, rather than the County. To compensate these officers for their additional responsibilities, the State of Illinois provides them with additional salary in the form of a lump sum stipend paid from State, rather than County funds. Illinois law generally regards these stipends to be "in addition to" or "separate and apart" from the compensation established by the County Board and prohibits the County Board from reducing or impairing the salaries of a County officer as a result of these stipends.

The Circuit Clerk's (<http://www.ilga.gov/legislation/ilcs/fulltext.asp?DocName=070501050K27.3>) stipend is established in the Clerk of Courts Act, while the stipends of the County Clerk (<http://www.ilga.gov/legislation/ilcs/fulltext.asp?DocName=005500050K4-6001>), the Coroner stipend per State of Illinois (<http://www.ilga.gov/legislation/ilcs/fulltext.asp?DocName=005500050K4-6002>), the Sheriff stipend per State of Illinois (<http://www.ilga.gov/legislation/ilcs/fulltext.asp?DocName=005500050K4-6003>), and the Treasurer stipend per State of Illinois (<http://www.ilga.gov/legislation/ilcs/fulltext.asp?DocName=005500050K3-10007>), are established in various sections of the Counties Code.



Online Payroll Database



Payroll Summary 2017 v
Data through the February 15, 2017 payroll



Launched in 2015, [MacoupinPayroll](#) is an interactive application that puts at the fingertips of Macoupin citizens information on the largest expenditure the County has; salary and benefits.

MacoupinCheckbook is a continuation of steps taken by County Clerk Pete Duncan (http://www.macoupincountyil.gov/county_clerk.htm) to open the door on how government is spending Macoupin tax dollars. Just after a year in office, the County Clerk's office began posting online the **checkbook summaries** (<http://macoupincode.com/checkbook.html>) given to the County Board each month reflecting what was being spent. Earlier in 2015, Duncan started the MacoupinCheckbook (<http://checkbook.macoupincountyil.gov/>) tool which makes digging through mountains of invoices and payments as simple as a click to find exactly what spending decisions the County government is making year after year.

Frequently Asked Questions

What type of salary and benefits are included in MacoupinPayroll?

MacoupinPayroll breaks compensation into four different categories. First, base pay would be each employees total gross pay for each year. Second, overtime includes any overtime earned by the employee. Third, benefits include all benefits paid for by the employer such as health insurance, dental insurance, life insurance and IMRF contributions. Finally, other pay includes things like mileage reimbursement or vehicle benefits.

What type of information is not included in MacoupinPayroll?

No employee contributions or deductions are broken down on the site as they are deductions from their gross pay. Additionally, only employees whose payroll is processed by the County Clerk's office are included in MacoupinPayroll. This means that the Highway Department and Health Department are not included as they process their own payroll. Also, any official or department head who process payroll through their own special fund would not be included. Interested individuals would need to check with the respective official or department head for more information on those employees.

How far back does MacoupinPayroll data go?

While launched in 2015, the data from 2011 forward was included. In the coming months, older years back to 2006 will be included.

Does this count as the requirement for the total compensation package disclosure in the open meetings act?

While we do have a sheet that is that specific disclosure (<https://www.macoupincode.com/clerk/PA%2097-0609%20Compliance%20for%20Website.pdf>), this website goes above and beyond the disclosure requirement. It includes all employees, not just those making over \$75,000 and also shows more in benefits than required by the disclosure.

Why are salaries so much lower in the current year?

Salaries for the current year are updated as the year progresses so in January, there will be little data to compare to while December will show nearly the entire year. Salary information for this tool is presented in calendar year format instead of fiscal year.

Why are there more employees listed in a department then currently work there?

Employee count will include any employee that works for each department in a calendar year. For example, if a part time employee is brought in for a two week assignment, there will be reflected in the employee total for that department for the year as they were paid by the department for the year.



How often is MacoupinPayroll updated?

Shortly after each pay day, the website will update with the newest information.



Public Health Department Budgets

The County Board approves the Health Department budget and a County Board Member is seated on the County Health Department Board. As such, the Macoupin County Public Health has been determined to be a component unit, but in terms of budgeting, administering, reporting and auditing their finances, the Department handles all of those responsibilities. Attached is the budget requests for the Public Health for their funds.

	FY 24 Amended Budget	FY 25 Adopted Budget
Public Health Fund	11,238,720,	11,238,720
Community Care Health Center	9,387,501	9,387,501
WIC Fund	159,554	159,554
Public Transportation Fund	1,857,890	1,857,890
Community Health Centers Inc	20,000	20,000



FUND SUMMARIES





General Fund

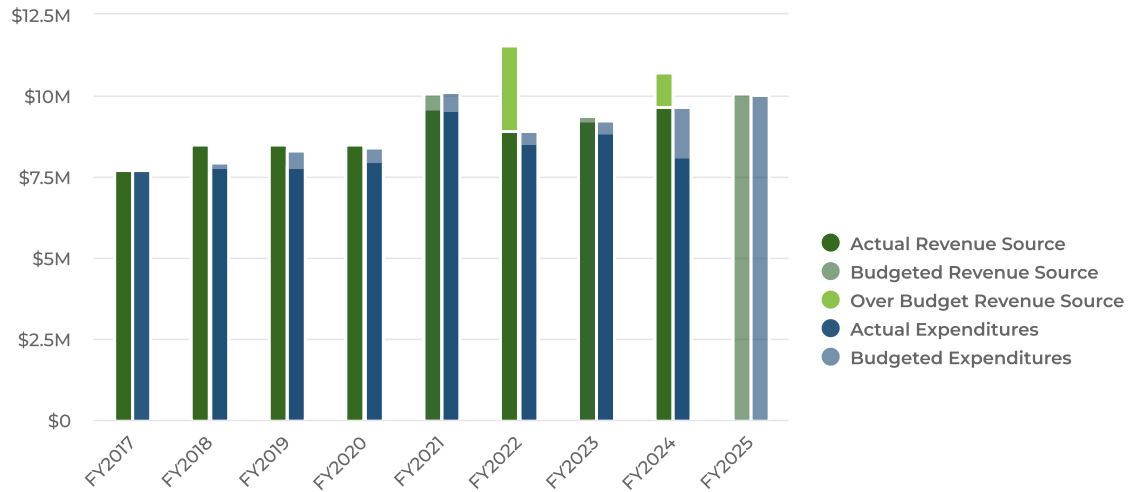
The General Fund, also known as the Corporate Fund, accounts for most of the financial resources of the government, as it is the general operating fund for the county. General Fund revenues include property taxes, sales taxes, licenses and permits, service charges and other types of revenues that are not designated by law for a special purpose.

The General Fund accounts for most of the departmental expenditures including public safety and judicial, education, and community development services.

For more information on each department's expenditures and budget, please look for their pages in the 'Departments' portion of this budget.

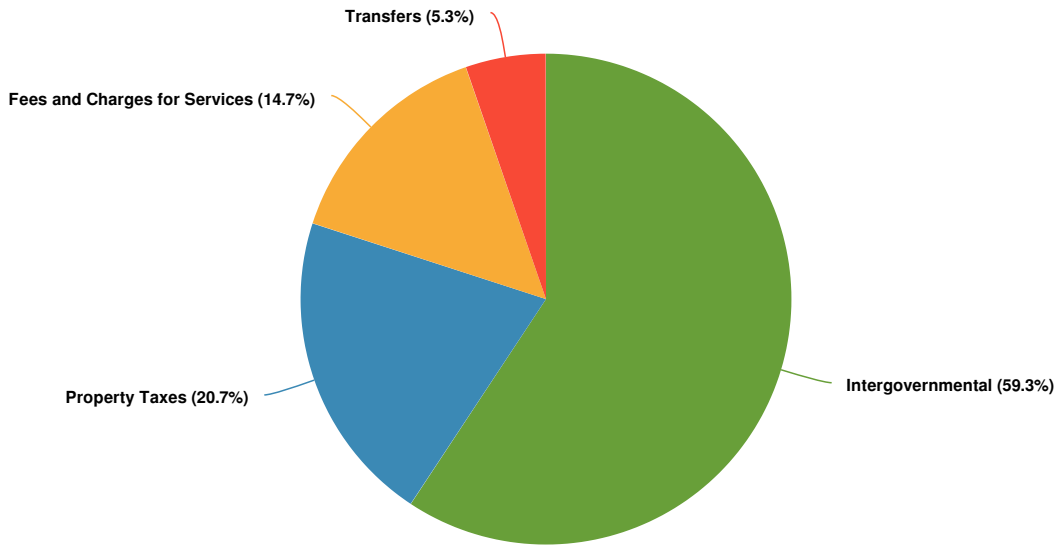
Summary

The County of Macoupin is projecting \$10.08M of revenue in FY2025, which represents a 4.1% increase over the prior year. Budgeted expenditures are projected to increase by 3.8% or \$367.46K to \$10.06M in FY2025.

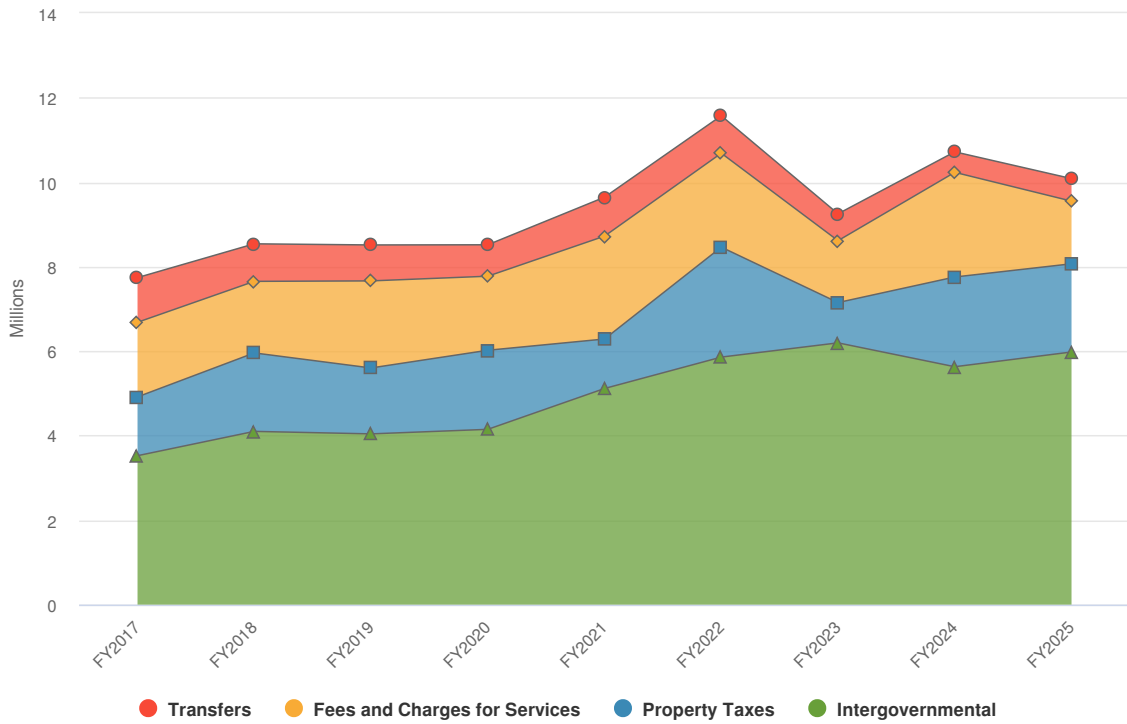


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



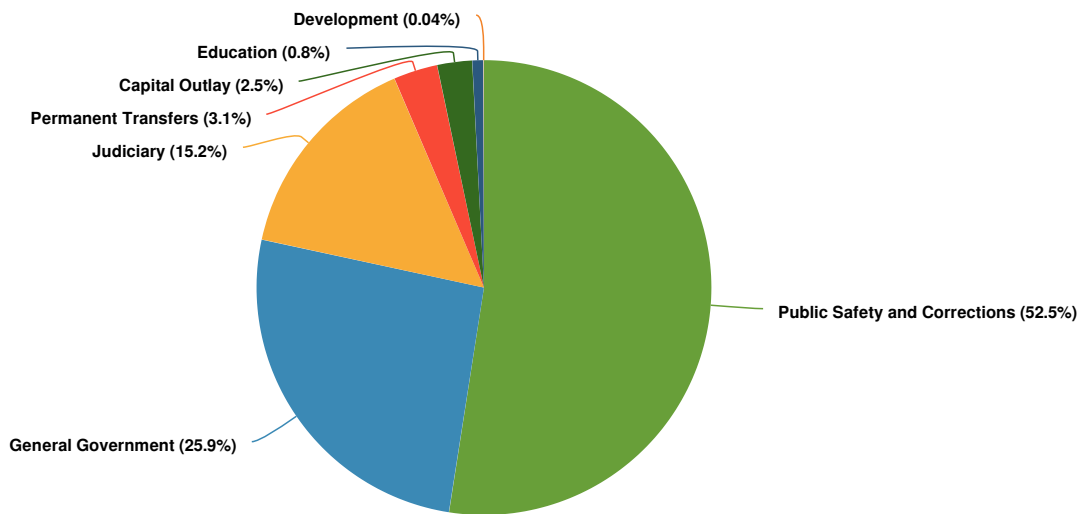
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				



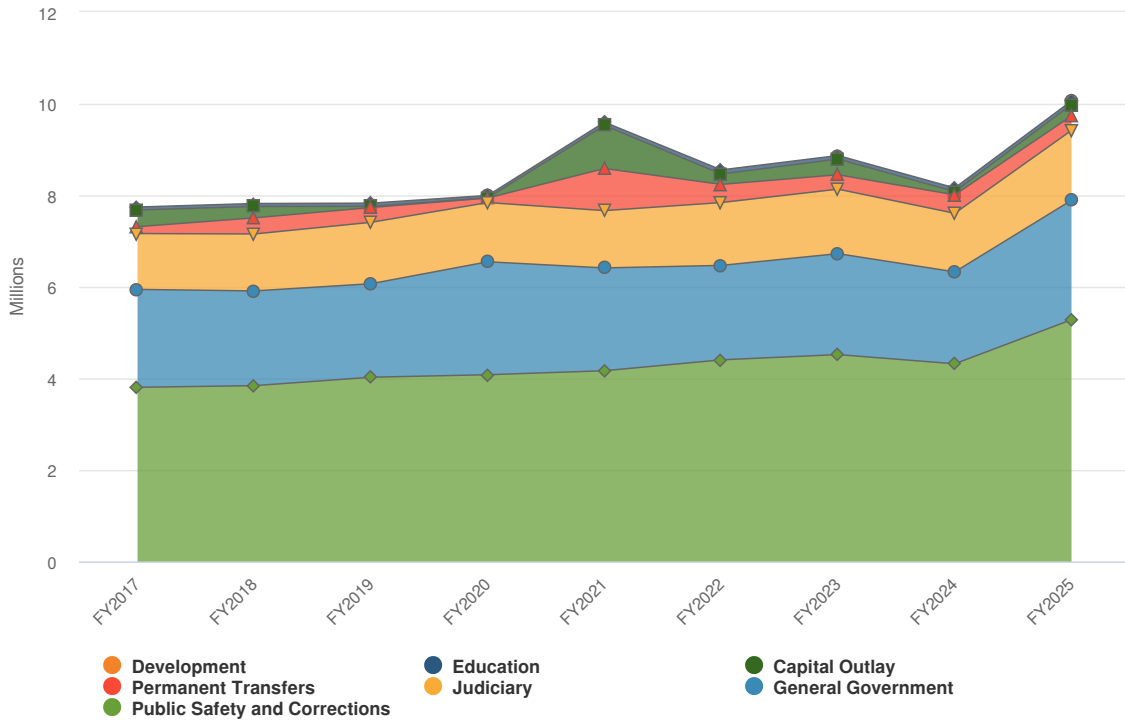
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Property Taxes	\$2,123,993.00	\$1,987,000.00	\$2,087,926.00	5.1%
Intergovernmental	\$5,630,708.97	\$5,744,011.00	\$5,979,653.33	4.1%
Fees and Charges for Services	\$2,477,570.86	\$1,424,540.60	\$1,483,485.41	4.1%
Transfers	\$485,745.85	\$533,567.00	\$533,298.38	-0.1%
Total Revenue Source:	\$10,718,018.68	\$9,689,118.60	\$10,084,363.12	4.1%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

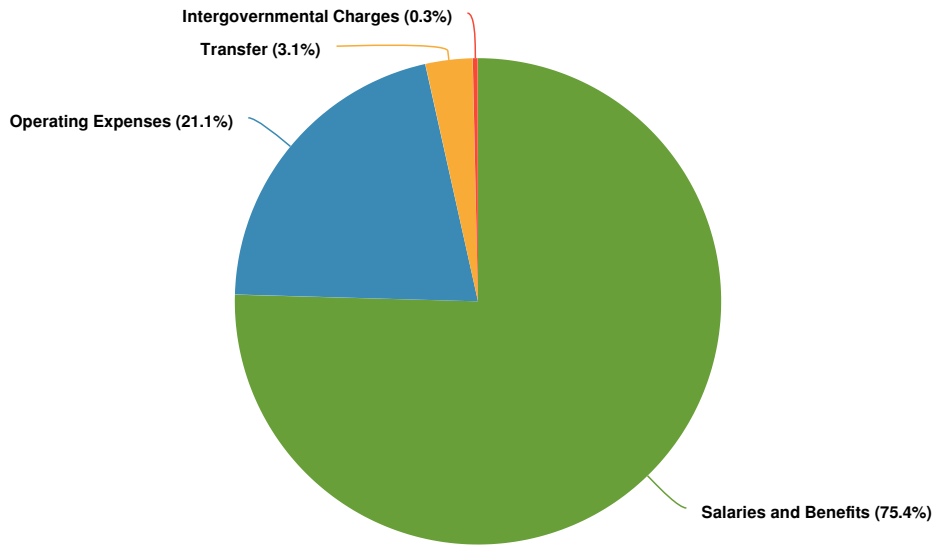


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
General Government	\$2,007,720.27	\$2,569,247.93	\$2,609,638.51	1.6%
Public Safety and Corrections	\$4,318,416.87	\$4,988,494.97	\$5,280,729.20	5.9%
Judiciary	\$1,279,536.35	\$1,513,584.76	\$1,526,975.19	0.9%
Education	\$78,421.00	\$78,421.00	\$78,421.00	0%
Development	\$0.00	\$4,000.00	\$4,000.00	0%
Capital Outlay	\$71,856.48	\$100,000.00	\$250,000.00	150%
Permanent Transfers	\$403,551.00	\$443,551.00	\$315,000.00	-29%
Total Expenditures:	\$8,159,501.97	\$9,697,299.66	\$10,064,763.90	3.8%

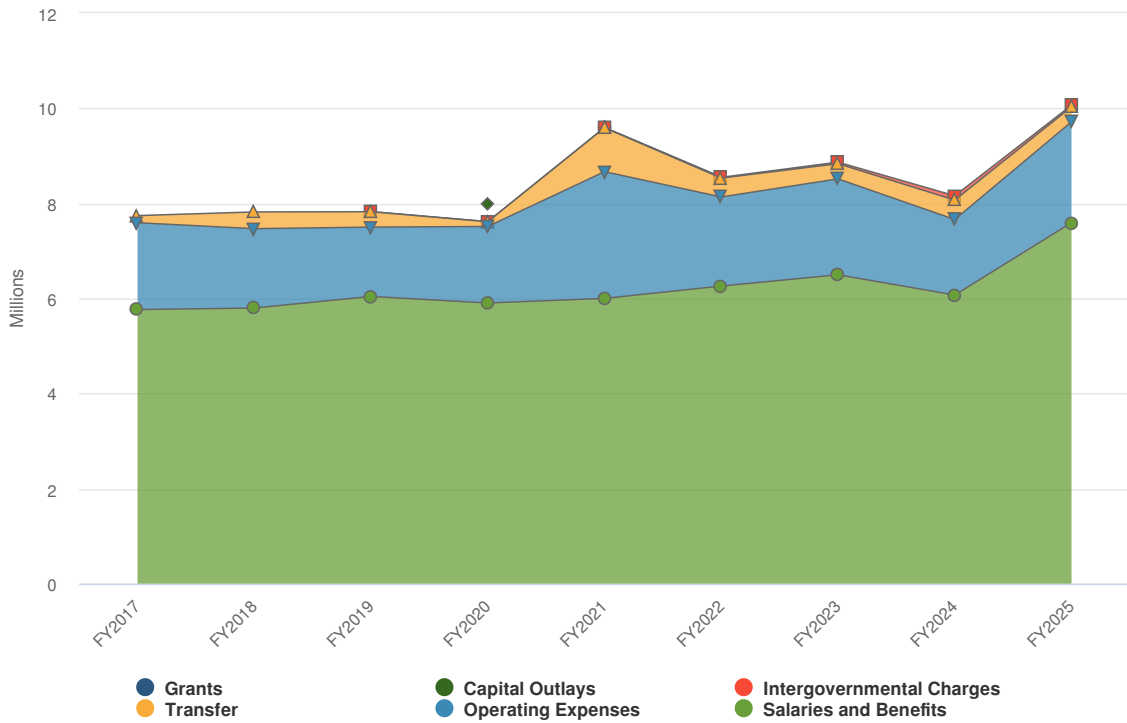


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

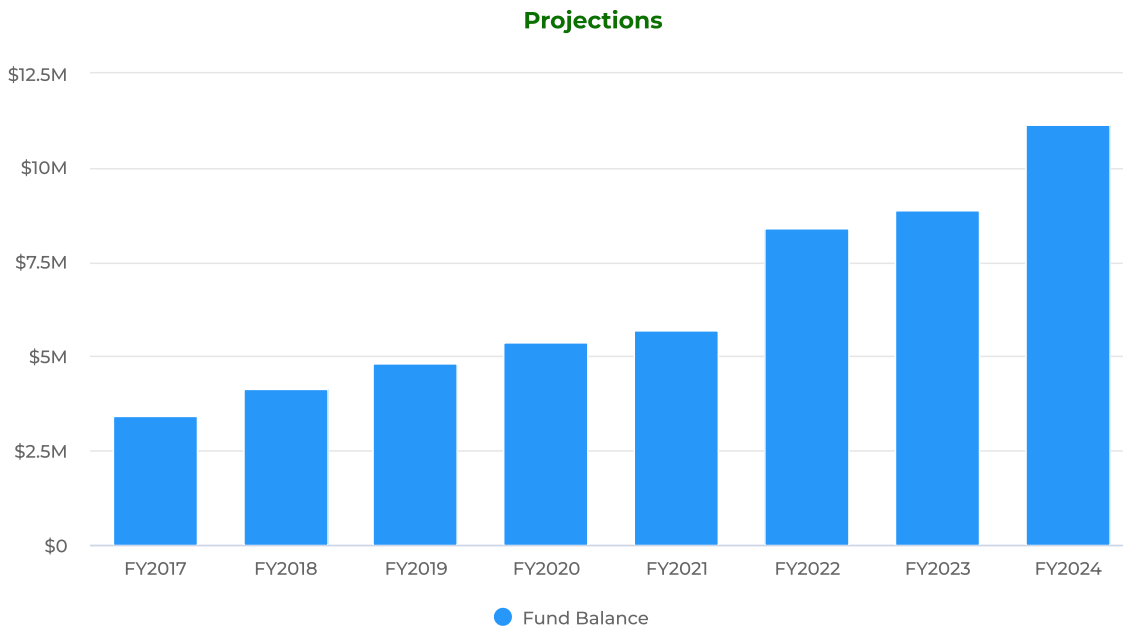


Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$6,070,648.52	\$7,112,340.91	\$7,593,763.65	6.8%
Operating Expenses	\$1,589,417.08	\$2,100,867.75	\$2,121,286.75	1%
Transfer	\$408,551.00	\$448,551.00	\$315,000.00	-29.8%
Intergovernmental Charges	\$90,885.37	\$35,540.00	\$34,713.50	-2.3%
Total Expense Objects:	\$8,159,501.97	\$9,697,299.66	\$10,064,763.90	3.8%

Fund Balance



FY 2024 balance is as of 7/31/24.

An important note: \$3 million of this balance is currently being planned for use in replacing the Courthouse HVAC system.





IMRF

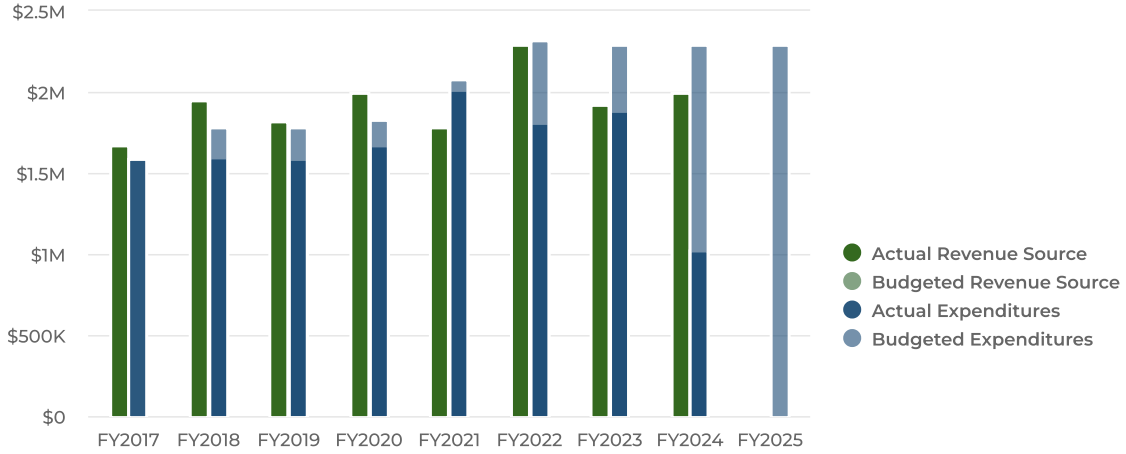
[Official: Treasurer]

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

The Treasurer is the only signee for this fund.

Summary

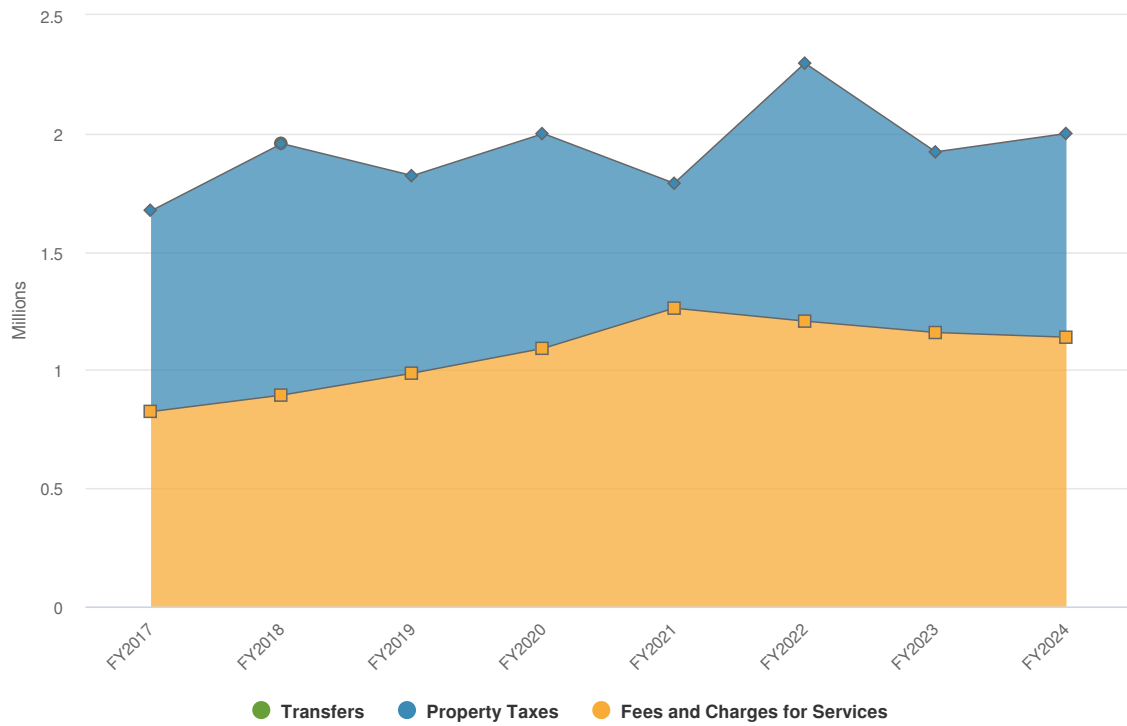
The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$2.3M in FY2025.



Revenues



Budgeted and Historical 2025 Revenues

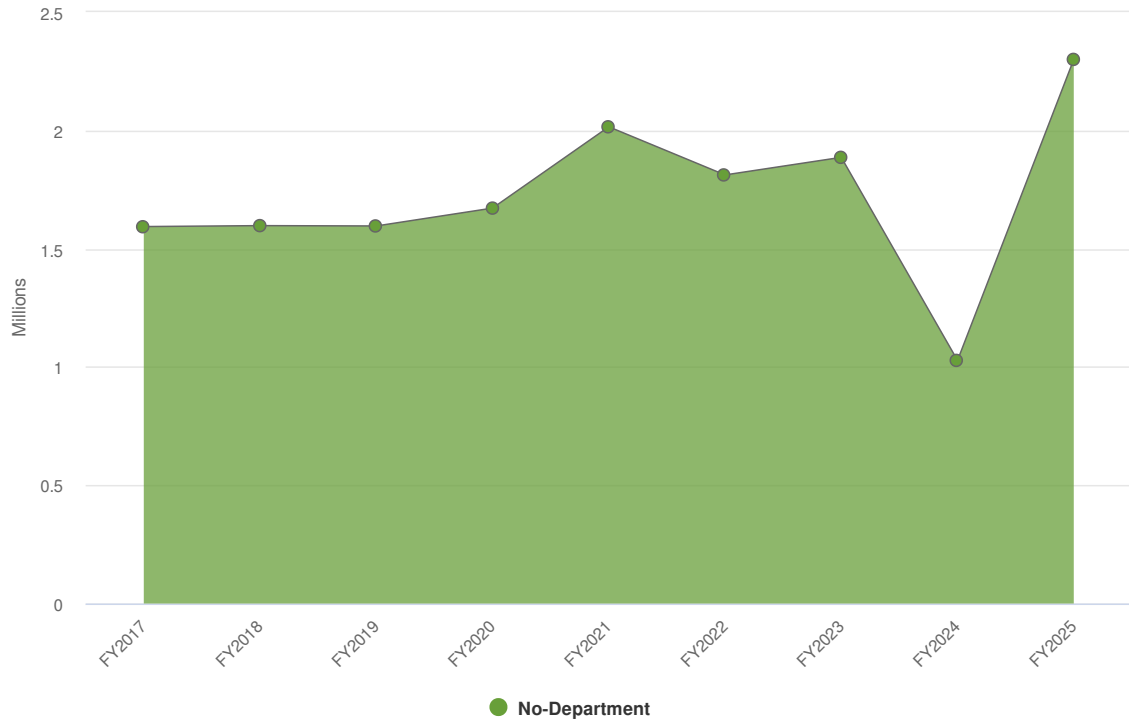


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Property Taxes	\$861,211.25	\$0.00	\$0.00	0%
Fees and Charges for Services	\$1,138,401.16	\$0.00	\$0.00	0%
Total Revenue Source:	\$1,999,612.41	\$0.00	\$0.00	0%

Expenditures



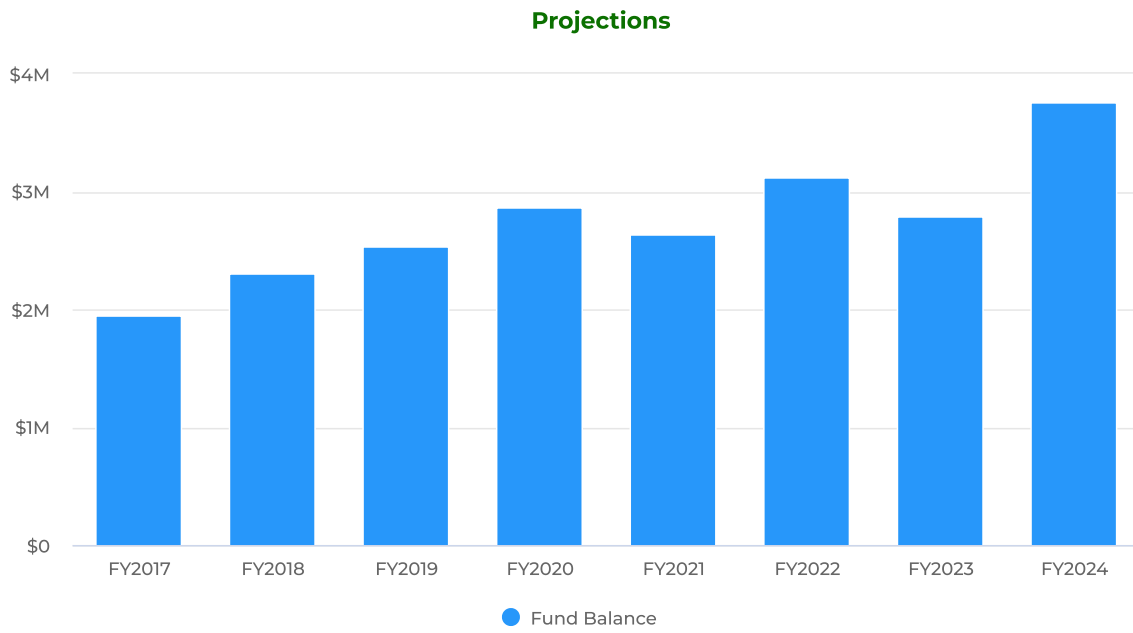
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$1,027,715.37	\$2,300,000.00	\$2,300,000.00	0%
Total Expenditures:	\$1,027,715.37	\$2,300,000.00	\$2,300,000.00	0%



Fund Balance



FY 2024 balance is as of 7/31/24.



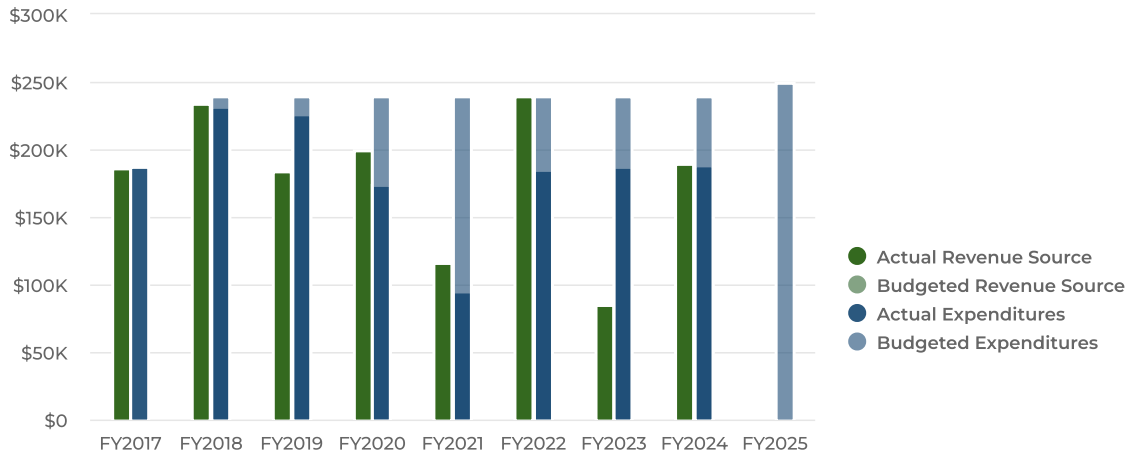


[Official: Property Tax Distribution]

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.

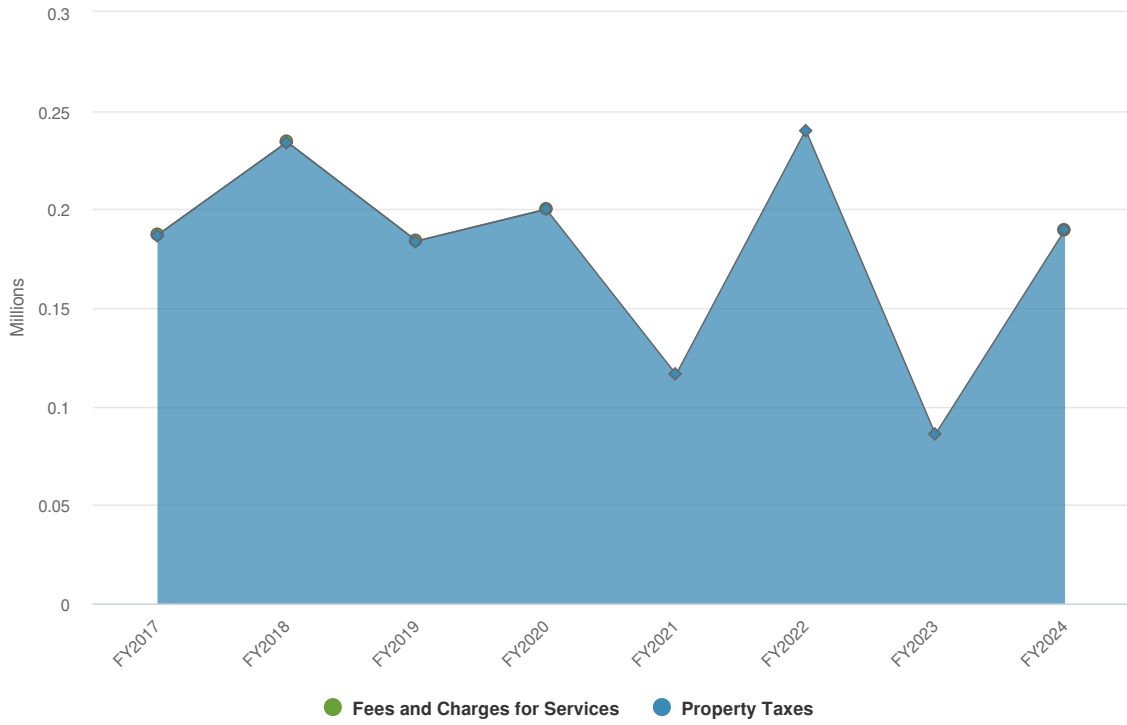
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 4.2% or \$10K to \$250K in FY2025.



Revenues

Budgeted and Historical 2025 Revenues

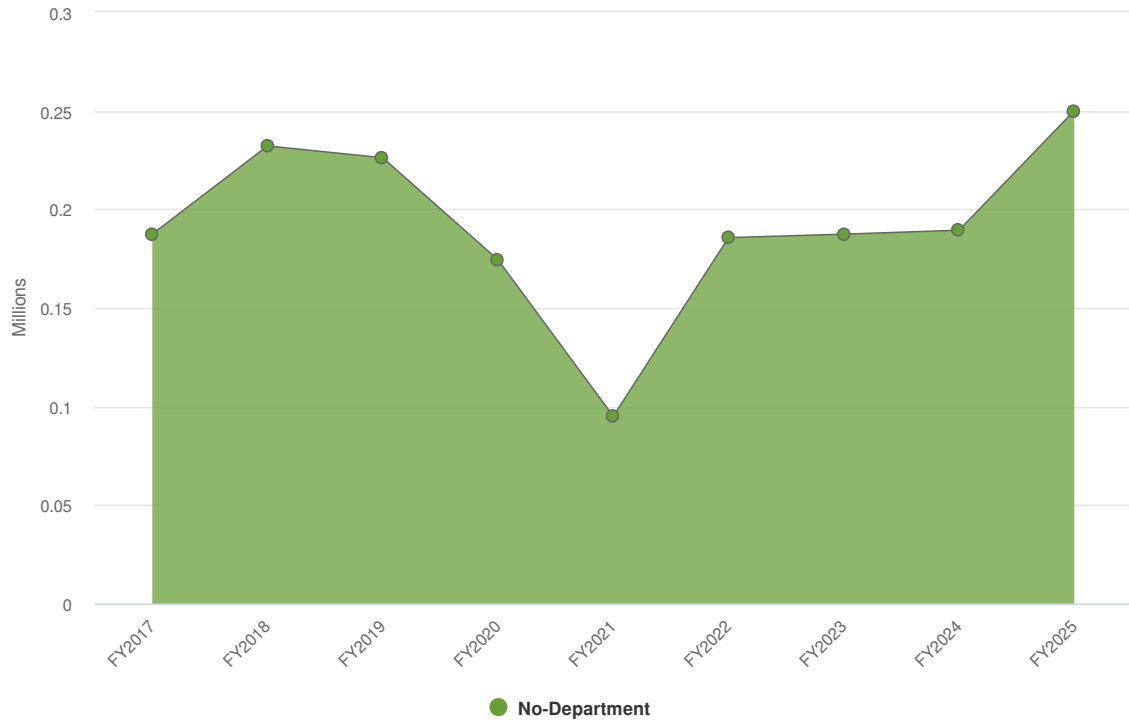


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Property Taxes	\$189,633.31	\$0.00	\$0.00	0%
Fees and Charges for Services	\$129.69	\$0.00	\$0.00	0%
Total Revenue Source:	\$189,763.00	\$0.00	\$0.00	0%

Expenditures



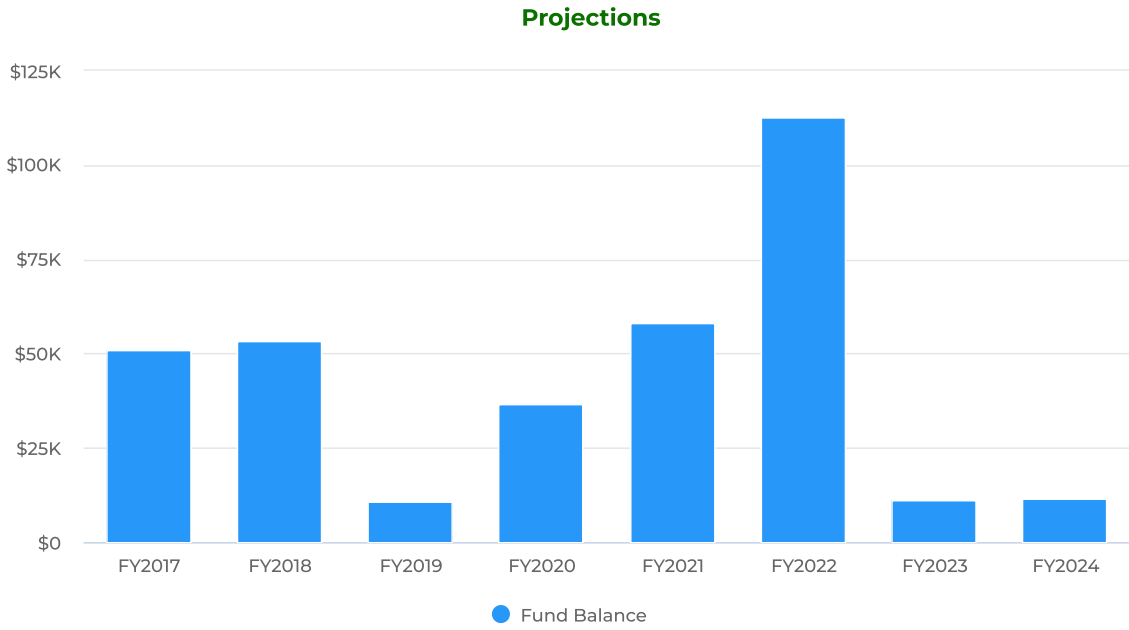
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$189,371.66	\$240,000.00	\$250,000.00	4.2%
Total Expenditures:	\$189,371.66	\$240,000.00	\$250,000.00	4.2%



Fund Balance



FY 2024 balance is as of 7/31/24.





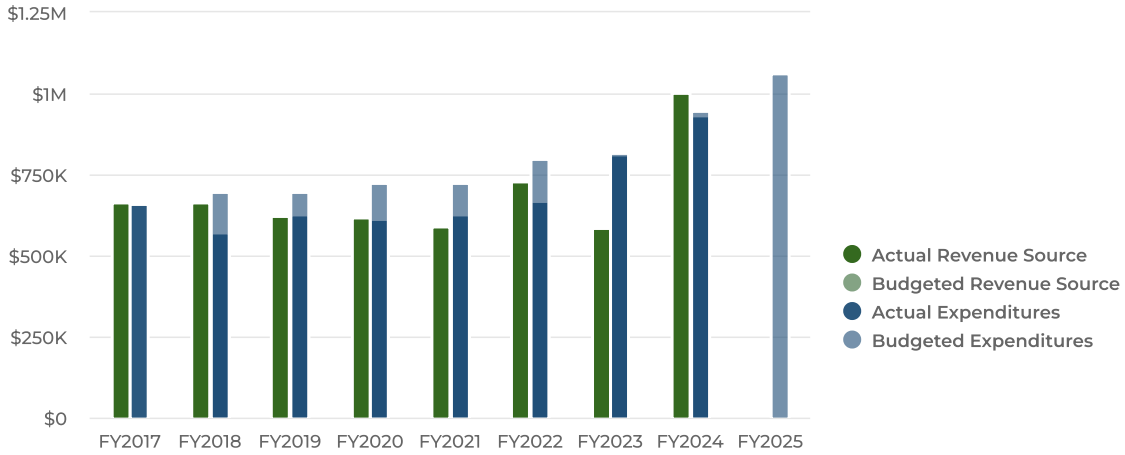
Tort Liability Fund

[Official: Countywide expense]

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.

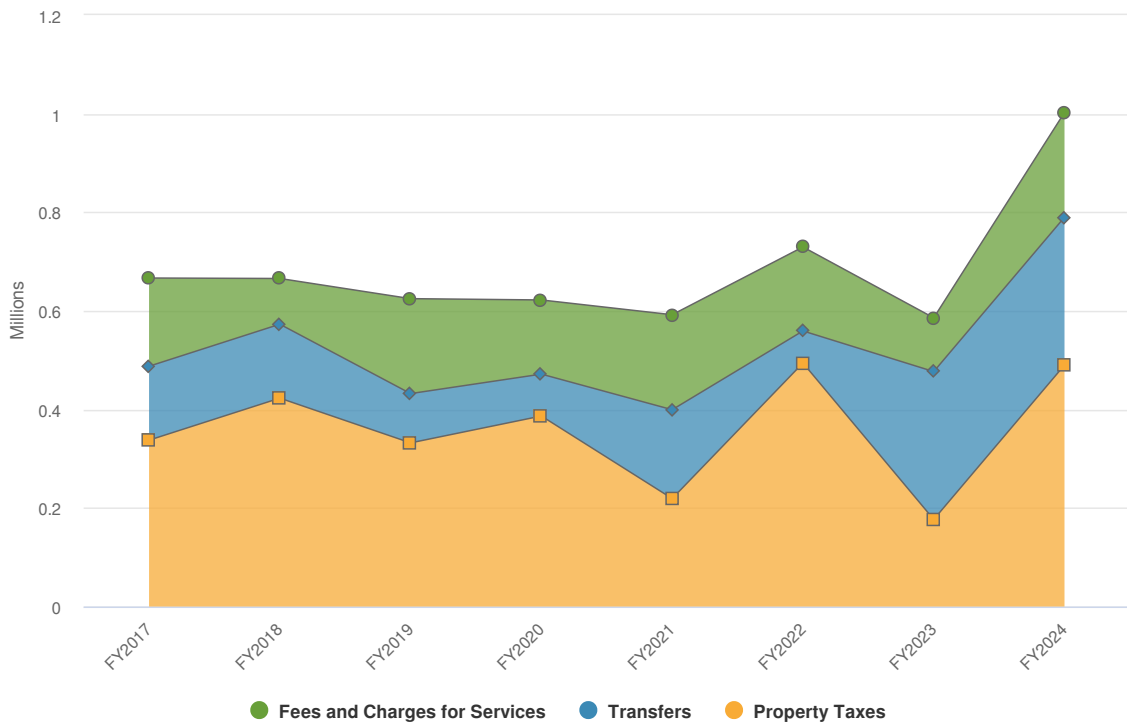
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 11.9% or \$113K to \$1.06M in FY2025.



Revenues

Budgeted and Historical 2025 Revenues

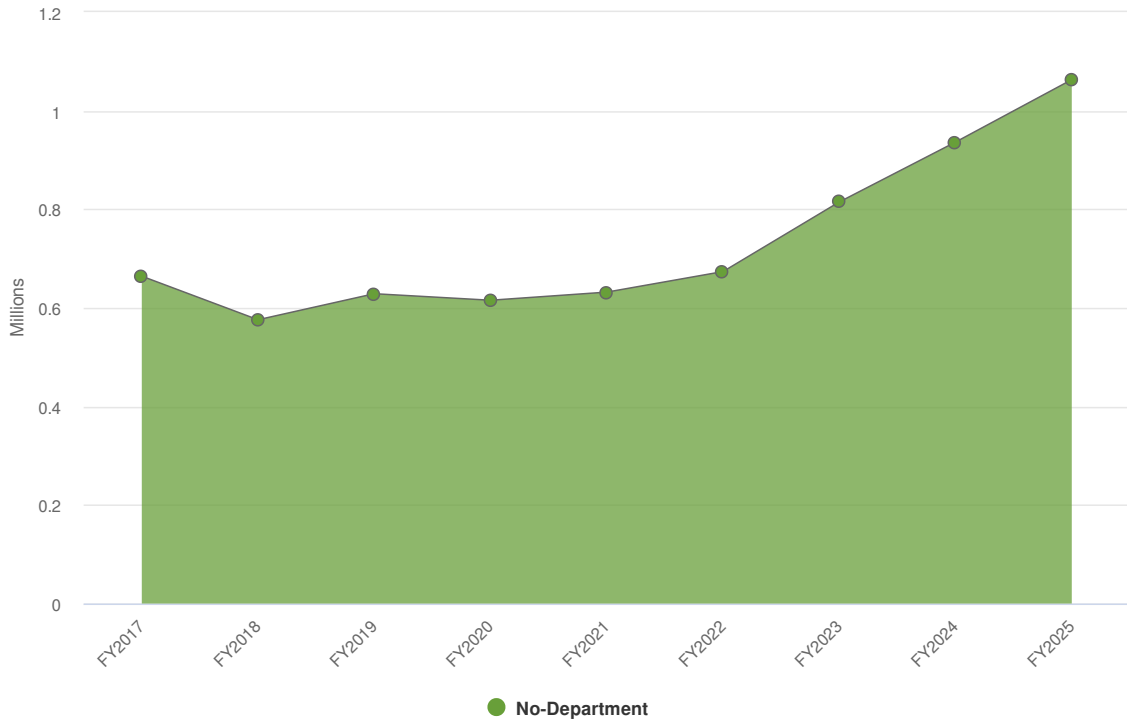


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Property Taxes	\$489,974.04	\$0.00	\$0.00	0%
Fees and Charges for Services	\$212,512.31	\$0.00	\$0.00	0%
Transfers	\$300,000.00	\$0.00	\$0.00	0%
Total Revenue Source:	\$1,002,486.35	\$0.00	\$0.00	0%

Expenditures



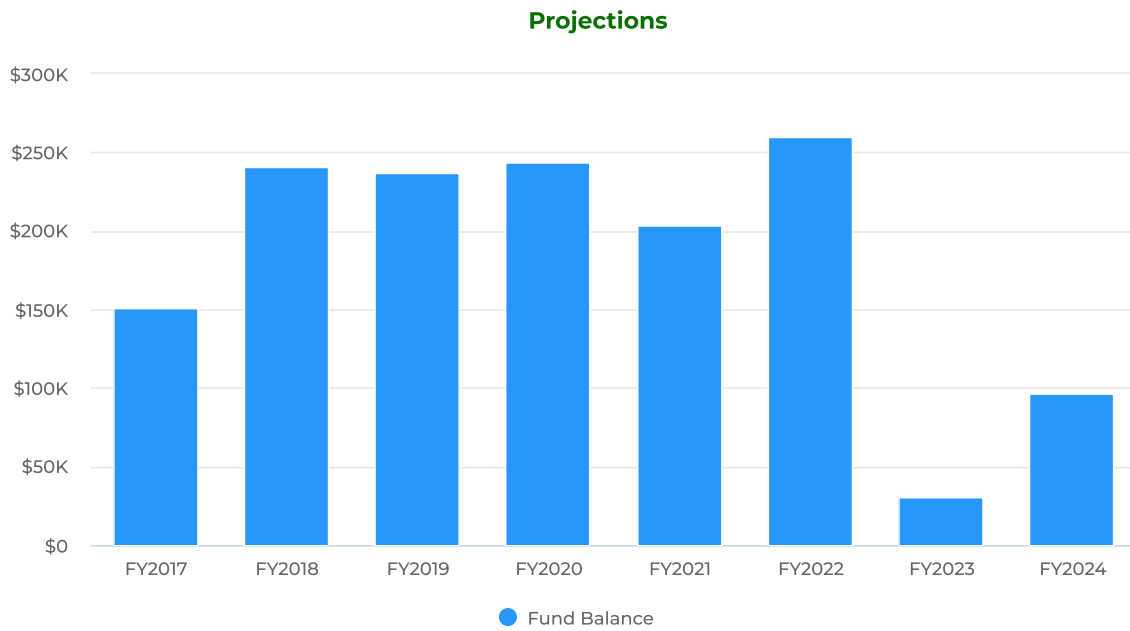
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$936,320.50	\$950,000.00	\$1,063,000.00	11.9%
Total Expenditures:	\$936,320.50	\$950,000.00	\$1,063,000.00	11.9%



Fund Balance



FY 2024 balance is as of 7/31/24.





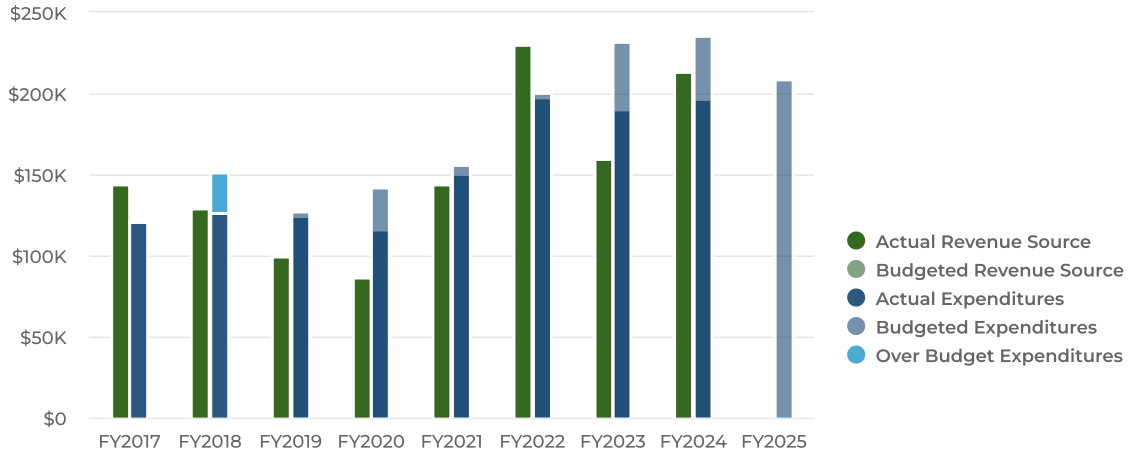
Animal Control - Reg

[Official: Animal Control Administrator]

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.

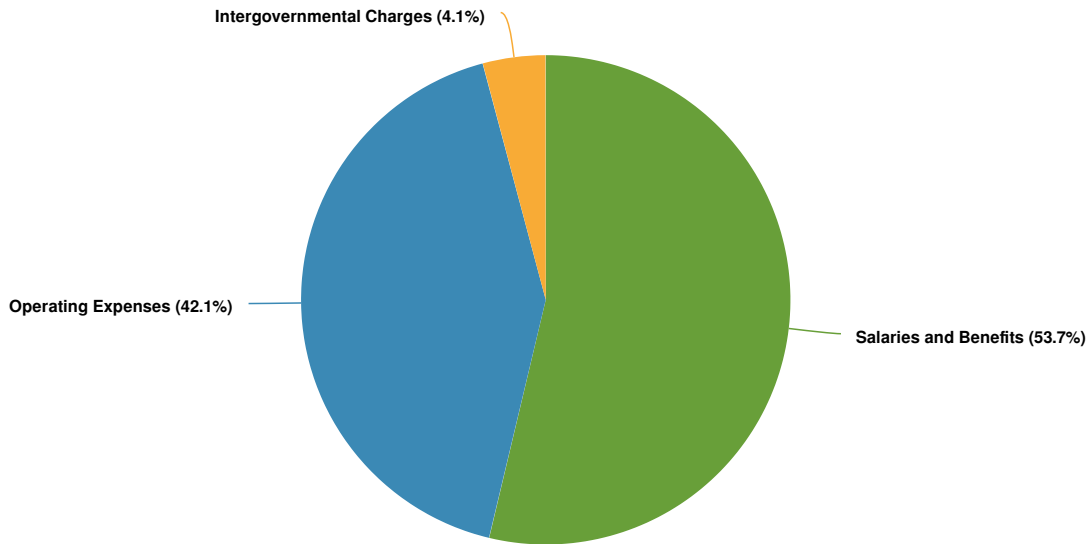
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to decrease by 11.5% or \$27.04K to \$208.96K in FY2025.

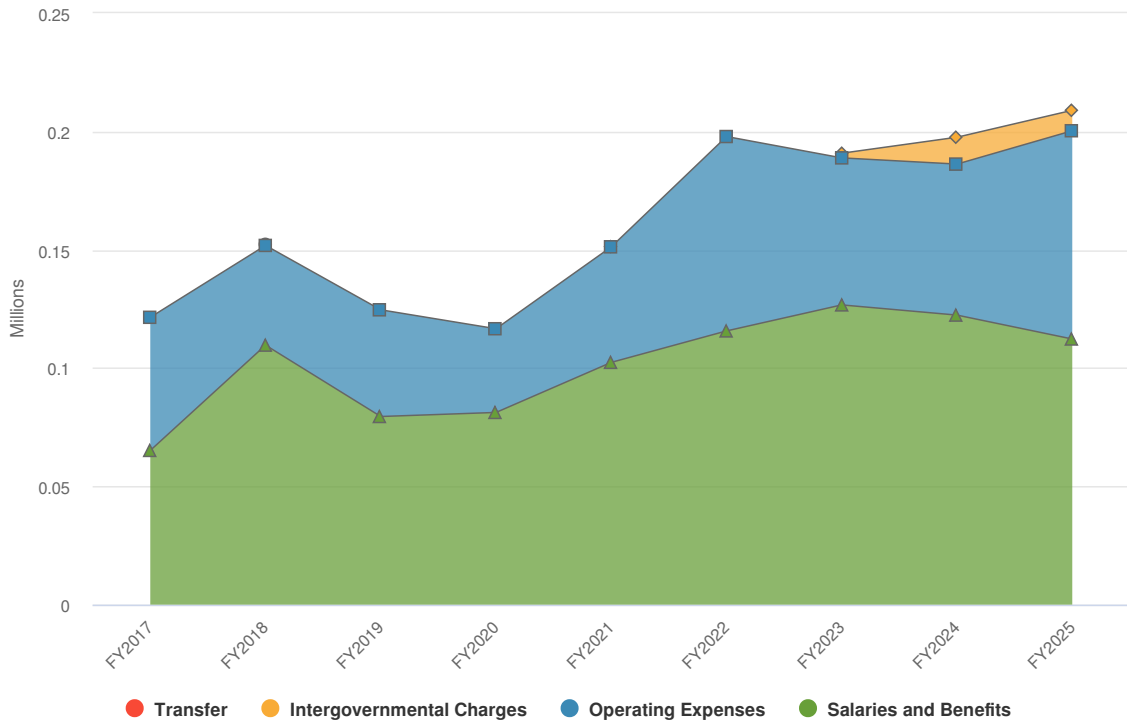


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

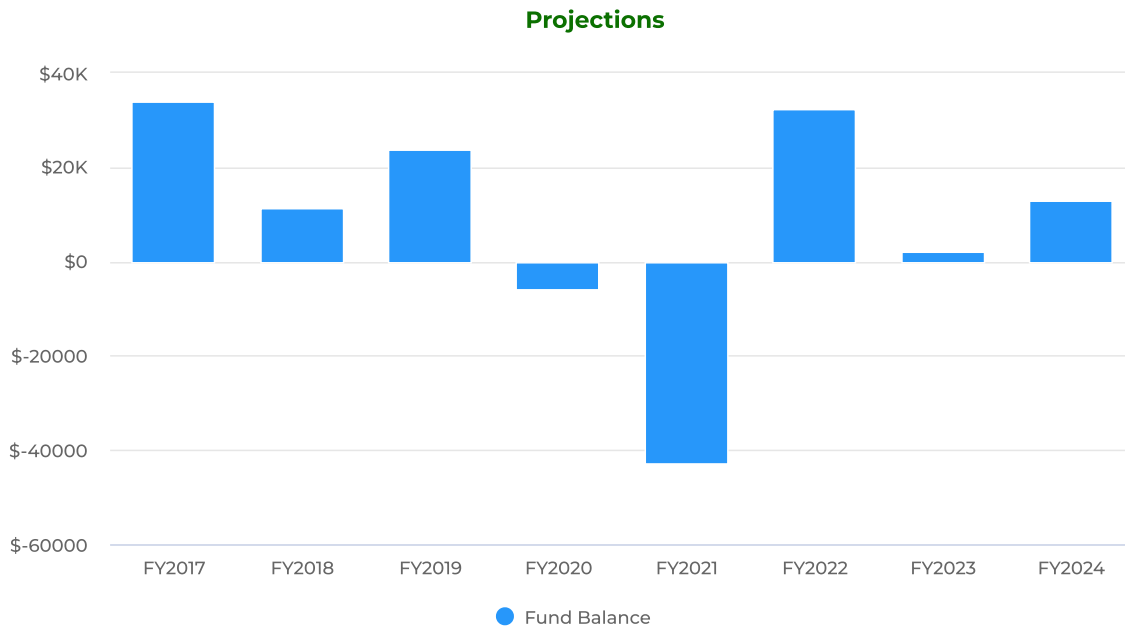


Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$122,379.89	\$157,541.44	\$112,280.30	-28.7%
Operating Expenses	\$63,844.83	\$74,809.00	\$88,033.00	17.7%
Intergovernmental Charges	\$11,352.41	\$3,650.00	\$8,650.00	137%
Total Expense Objects:	\$197,577.13	\$236,000.44	\$208,963.30	-11.5%

Fund Balance



FY 2024 balance is as of 7/31/24.





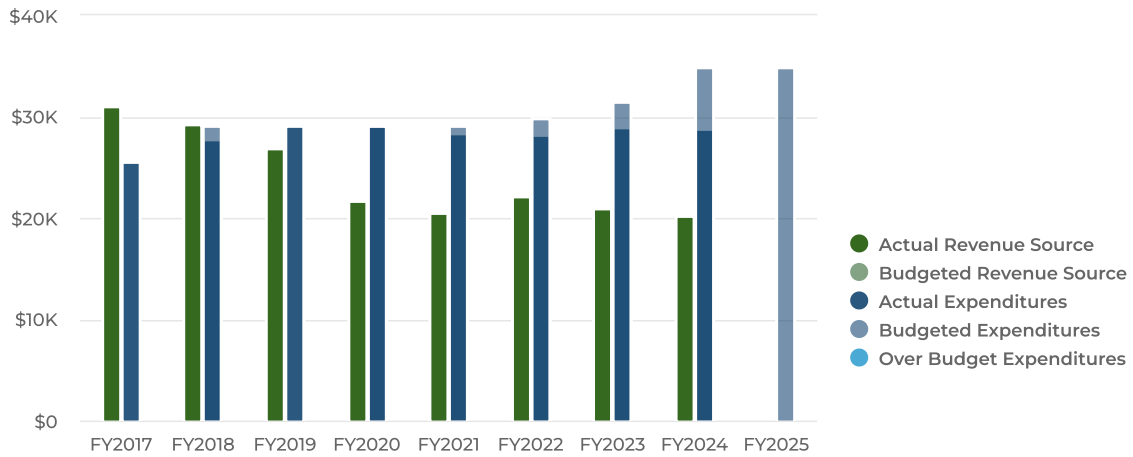
Law Library Fund

[Official: Chief Judge]

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.

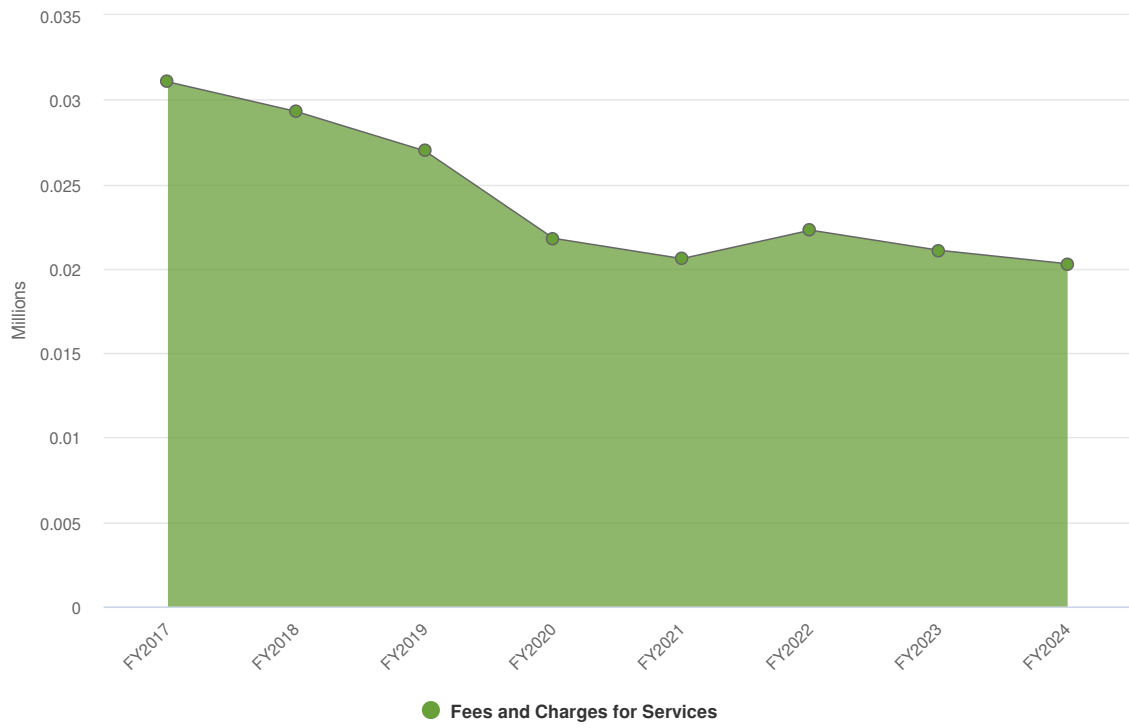
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$35K in FY2025.



Revenues

Budgeted and Historical 2025 Revenues

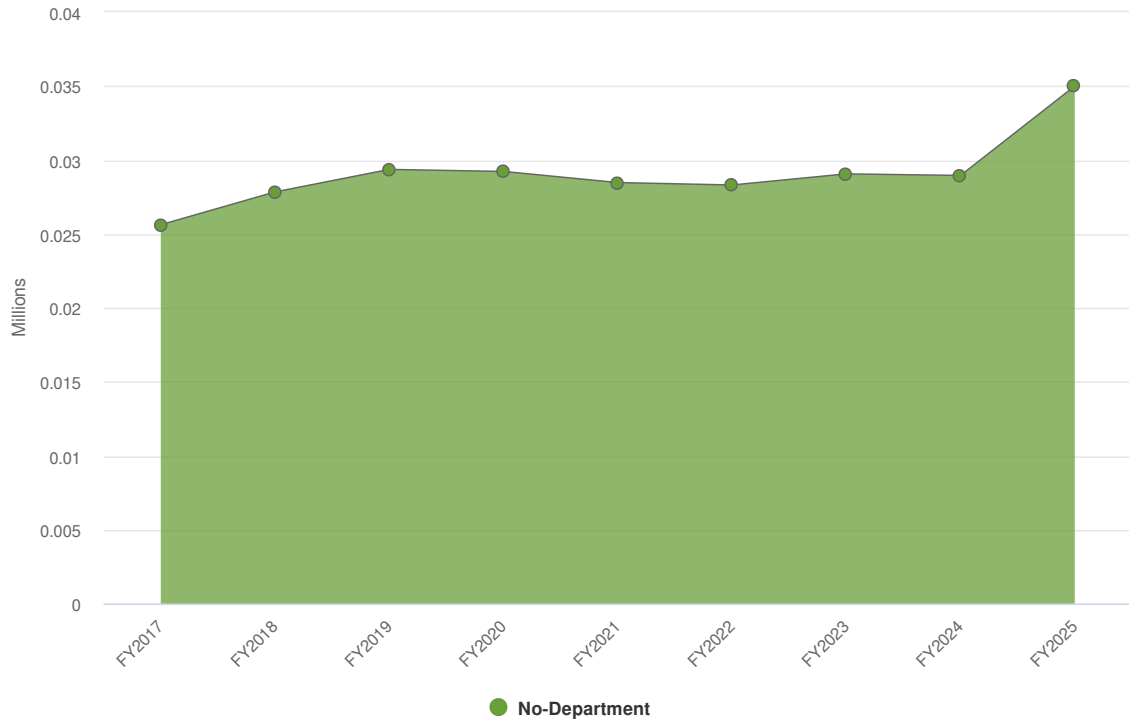


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$20,284.00	\$0.00	\$0.00	0%
Total Revenue Source:	\$20,284.00	\$0.00	\$0.00	0%

Expenditures



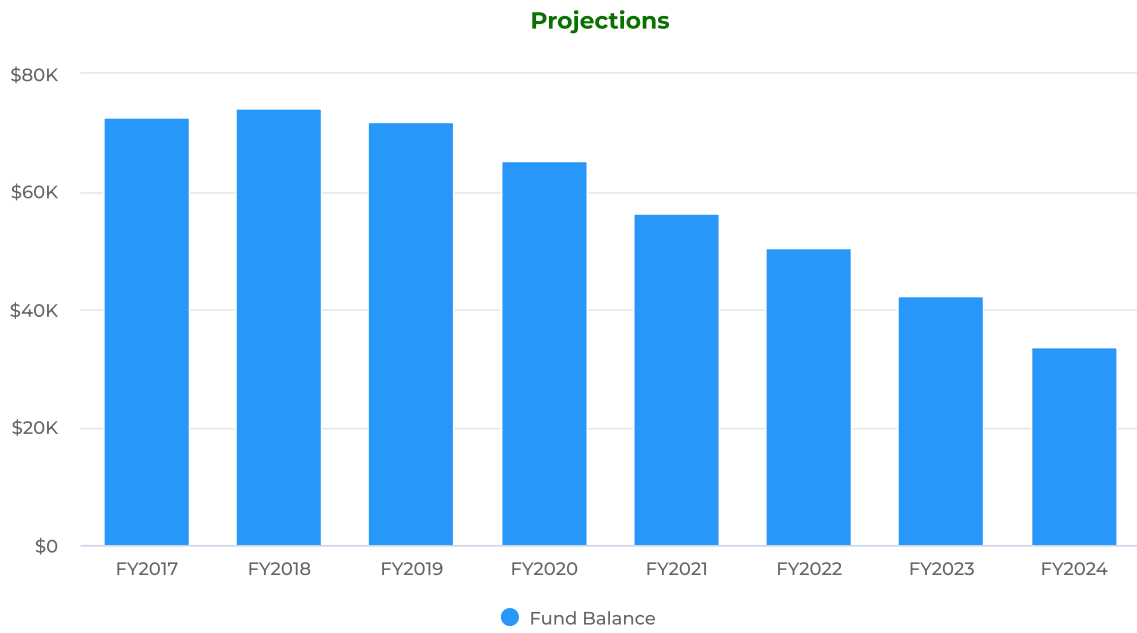
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$28,952.12	\$35,000.00	\$35,000.00	0%
Total Expenditures:	\$28,952.12	\$35,000.00	\$35,000.00	0%



Fund Balance



FY 2024 balance is as of 7/31/24.





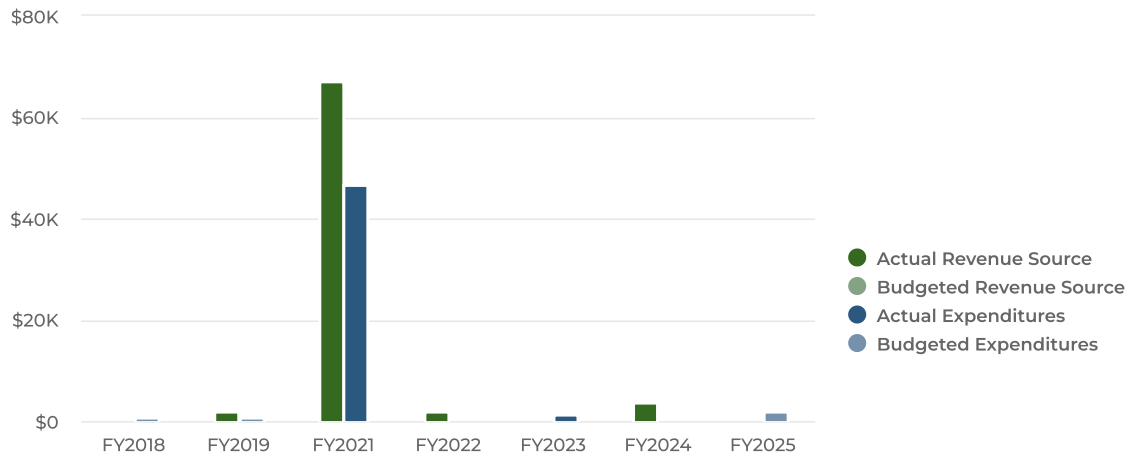
Sheriff Drug Fund

[Official: Sheriff]

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).

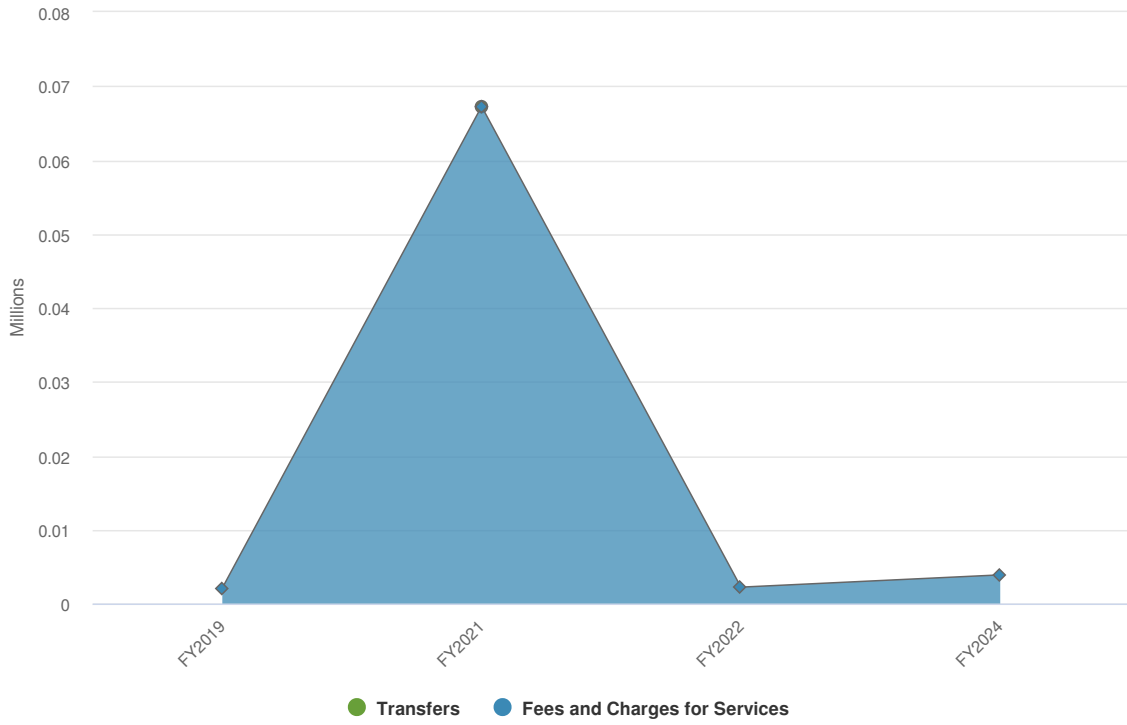
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$2.1K to \$2.1K in FY2025.



Revenues

Budgeted and Historical 2025 Revenues

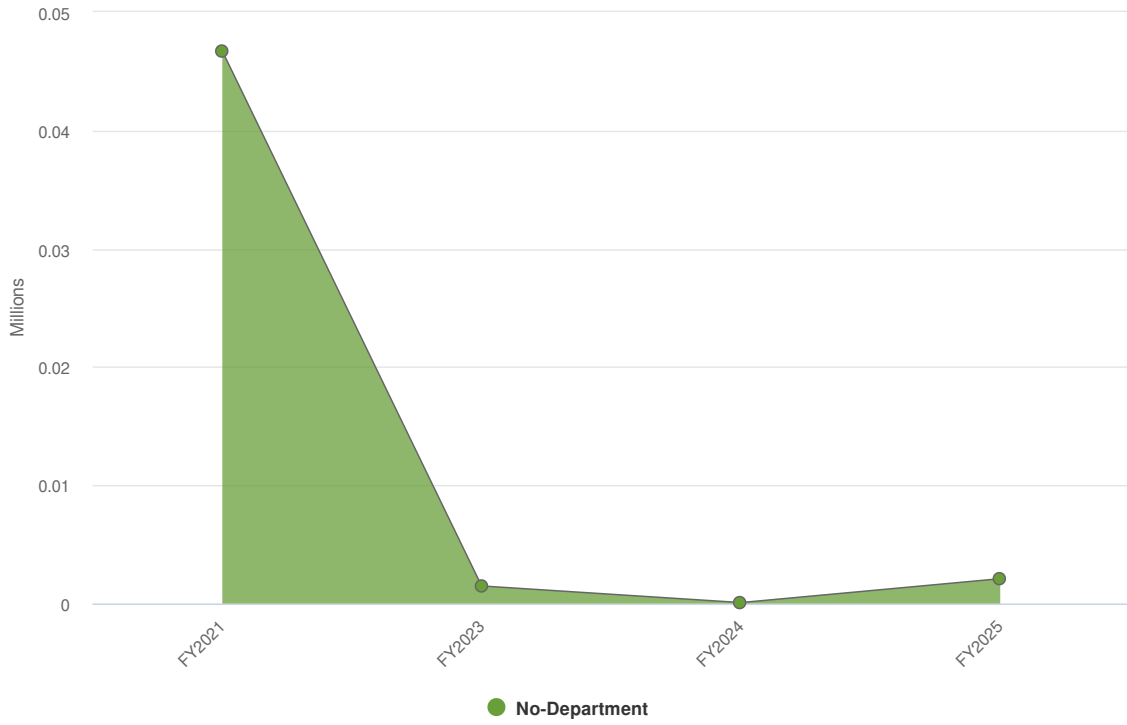


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$3,875.58	\$0.00	\$0.00	0%
Total Revenue Source:	\$3,875.58	\$0.00	\$0.00	0%

Expenditures



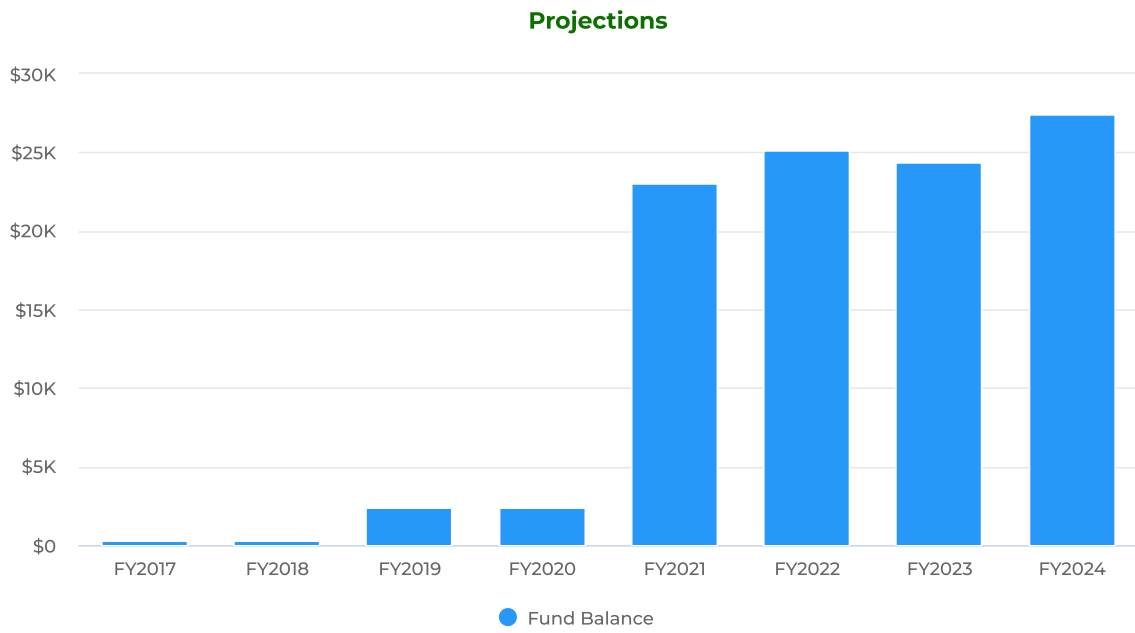
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$80.00	\$0.00	\$2,100.00	N/A
Total Expenditures:	\$80.00	\$0.00	\$2,100.00	N/A



Fund Balance



FY 2024 balance is as of 7/31/24.





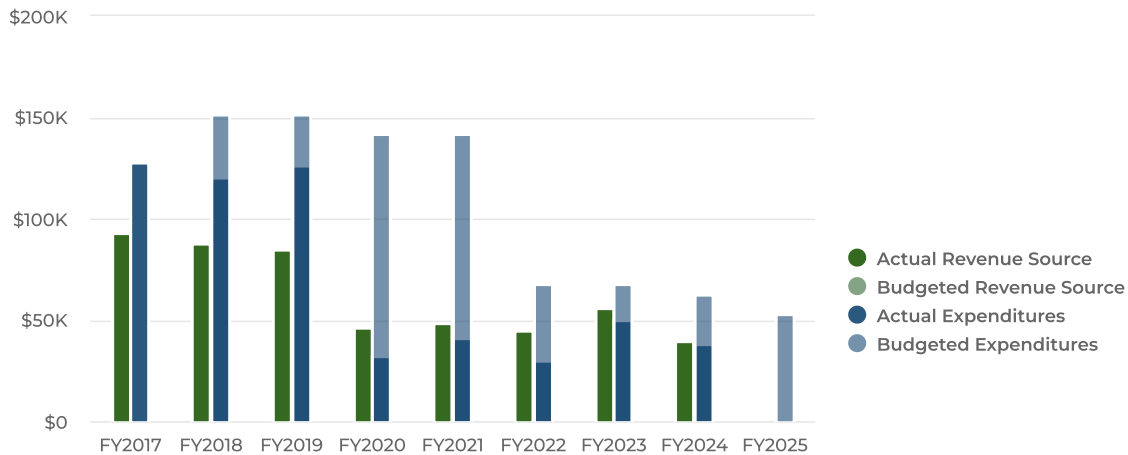
Probation Fees Fund

[Official: Director of Court Services, Chief Judge]

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.

Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to decrease by 15.1% or \$9.5K to \$53.6K in FY2025.



Please note there is a \$86,000 transfer budgeted from this fund to the General Fund. This is budgeted in the case of a shortfall in Probation Salary reimbursement from the state. The Administrative Office of the Courts has said that the County will receive a full reimbursement, so this transfer would be zeroed out and the Probation Salary reimbursement line would be increased to show the full reimbursement.

Revenues



Budgeted and Historical 2025 Revenues

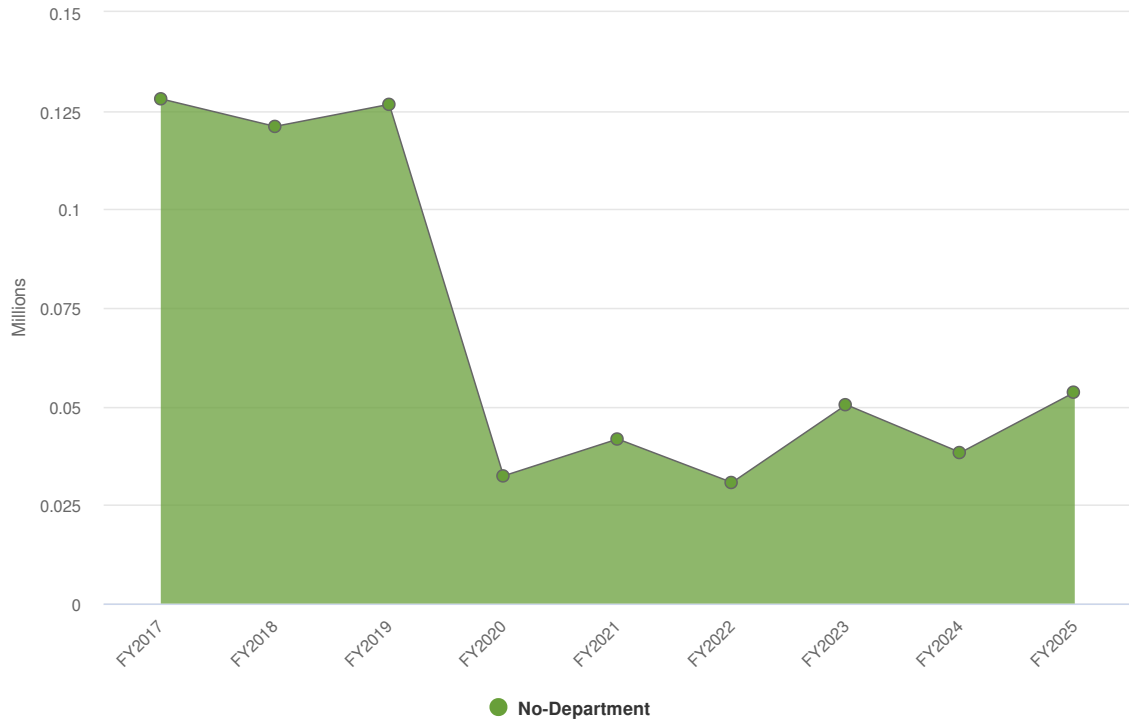


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$40,327.87	\$0.00	\$0.00	0%
Total Revenue Source:	\$40,327.87	\$0.00	\$0.00	0%

Expenditures



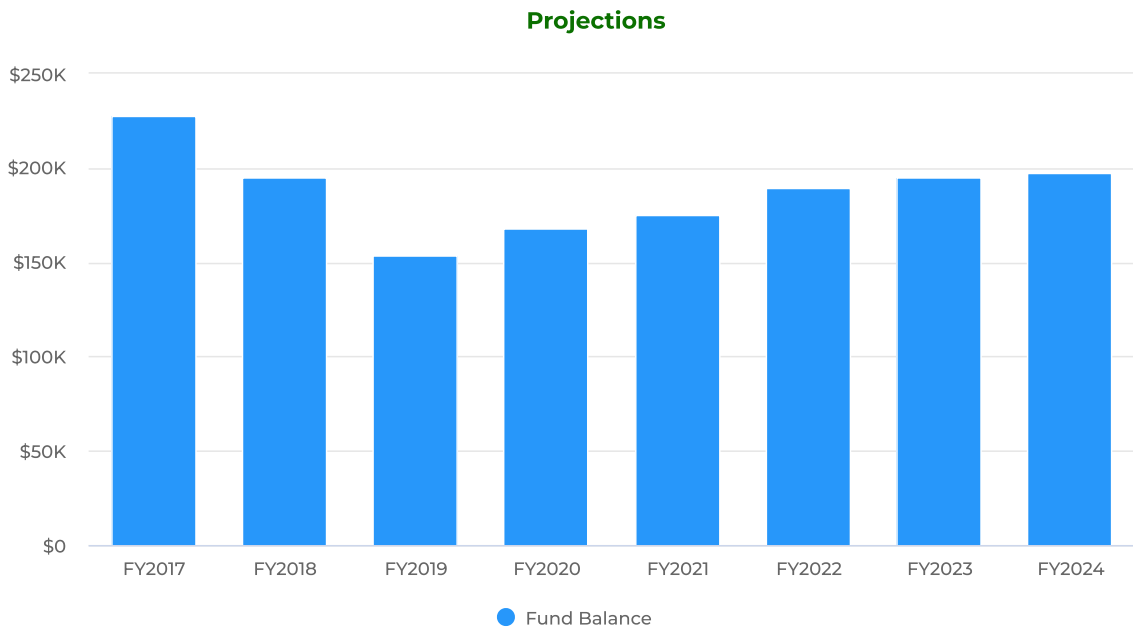
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$38,289.84	\$63,100.00	\$53,600.00	-15.1%
Total Expenditures:	\$38,289.84	\$63,100.00	\$53,600.00	-15.1%



Fund Balance



FY 2024 balance is as of 7/31/24.





Treasurers Automation Fund

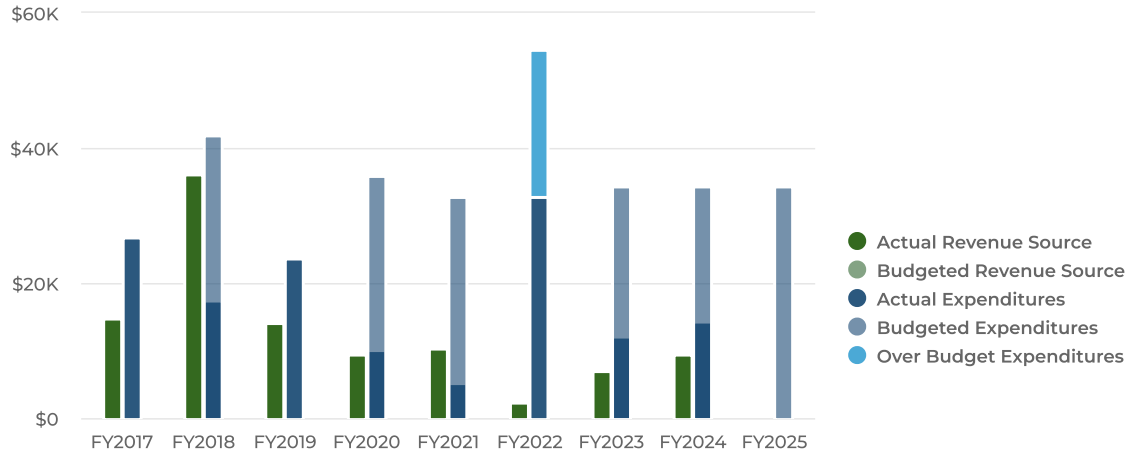
[Official: Treasurer]

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

The Treasurer is the only signee for this fund.

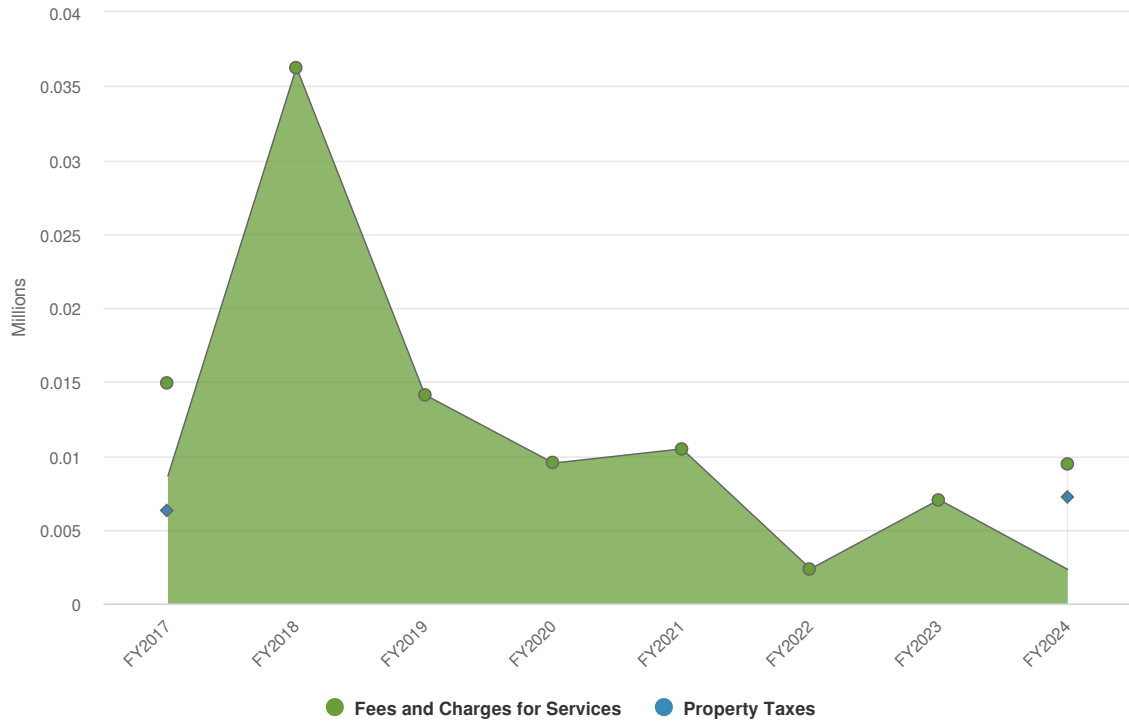
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$34.5K in FY2025.



Revenues

Budgeted and Historical 2025 Revenues

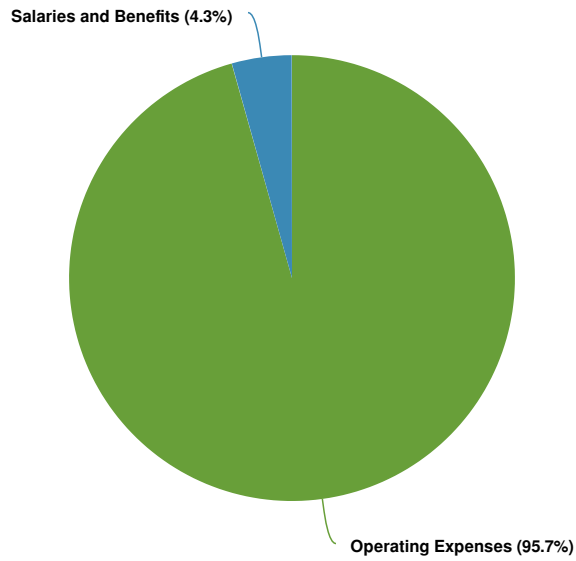


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Property Taxes	\$7,180.00	\$0.00	\$0.00	0%
Fees and Charges for Services	\$2,309.16	\$0.00	\$0.00	0%
Total Revenue Source:	\$9,489.16	\$0.00	\$0.00	0%

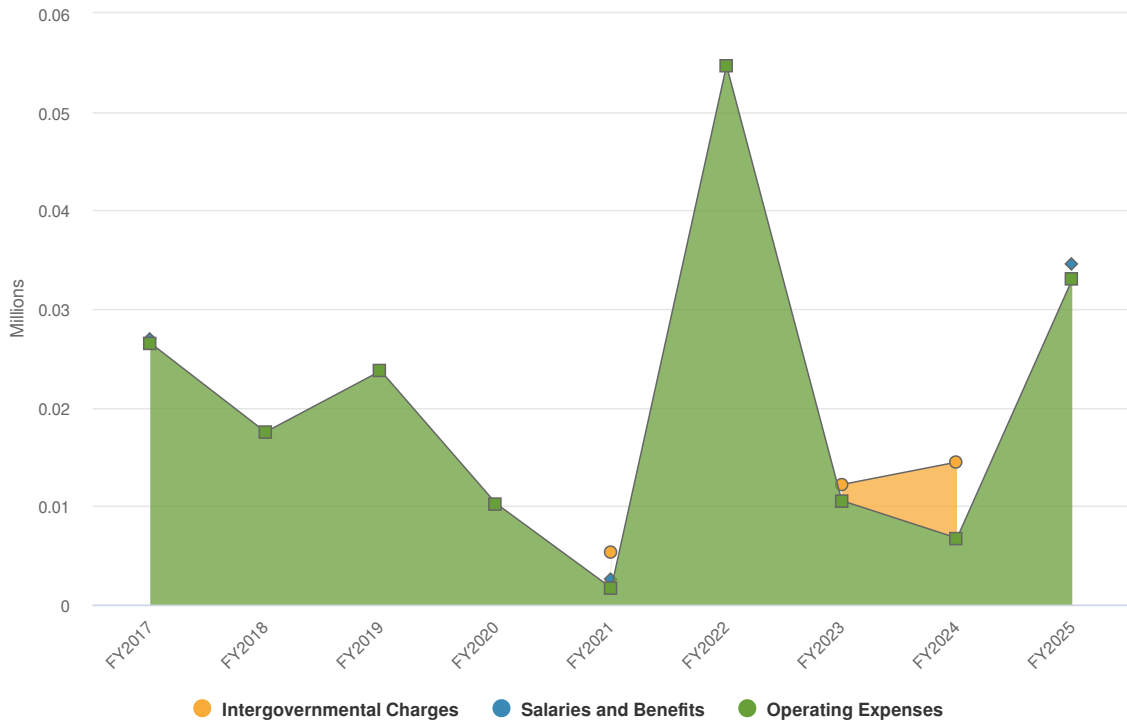


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

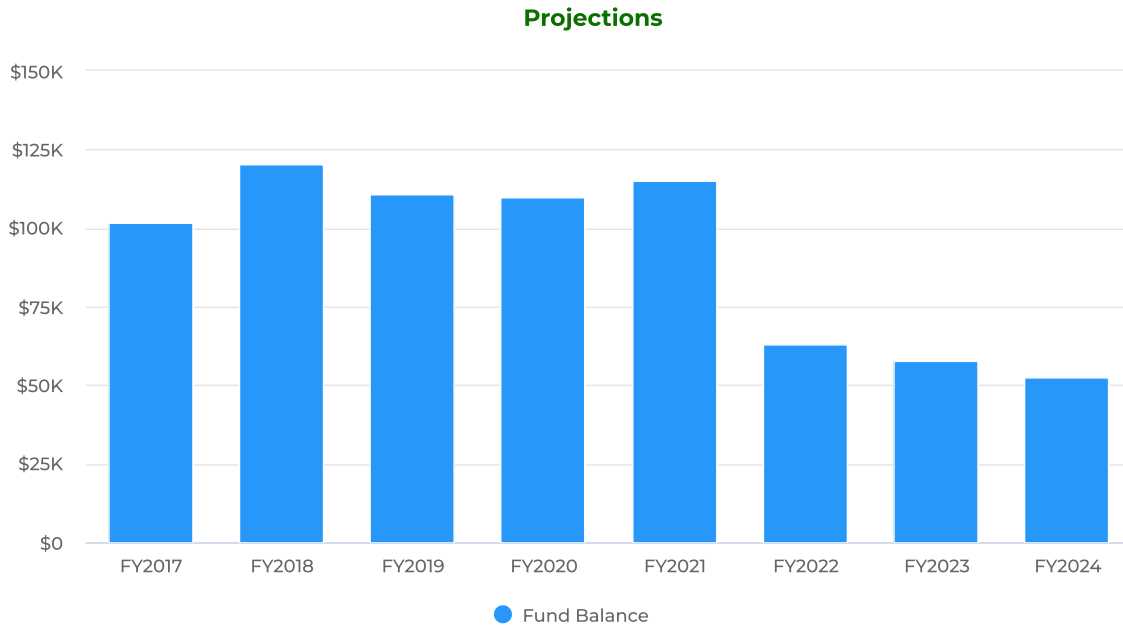


Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$0.00	\$1,500.00	\$1,500.00	0%
Operating Expenses	\$6,750.64	\$33,000.00	\$33,000.00	0%
Intergovernmental Charges	\$7,713.09	\$0.00	\$0.00	0%
Total Expense Objects:	\$14,463.73	\$34,500.00	\$34,500.00	0%

Fund Balance



FY 2024 balance is as of 7/31/24.



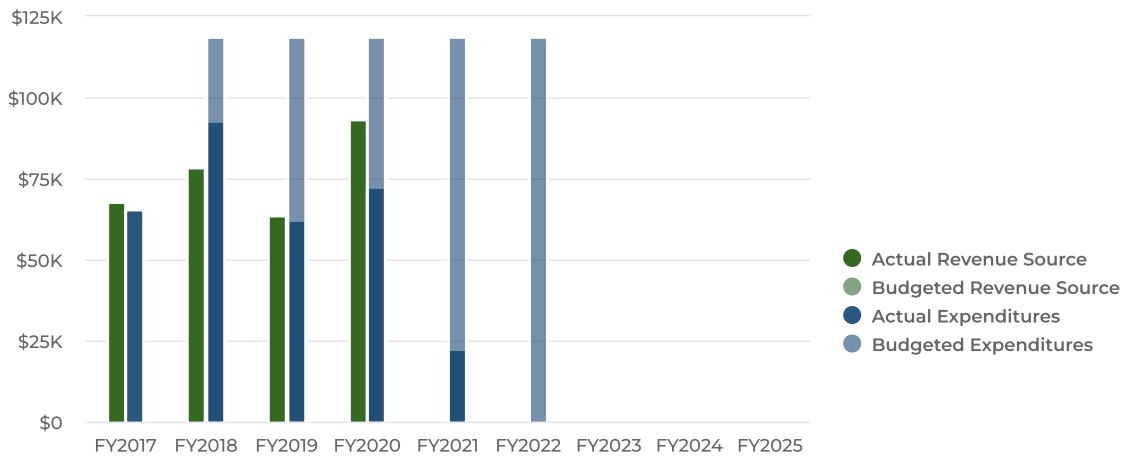


So Central IL Drug Task/Grant

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.

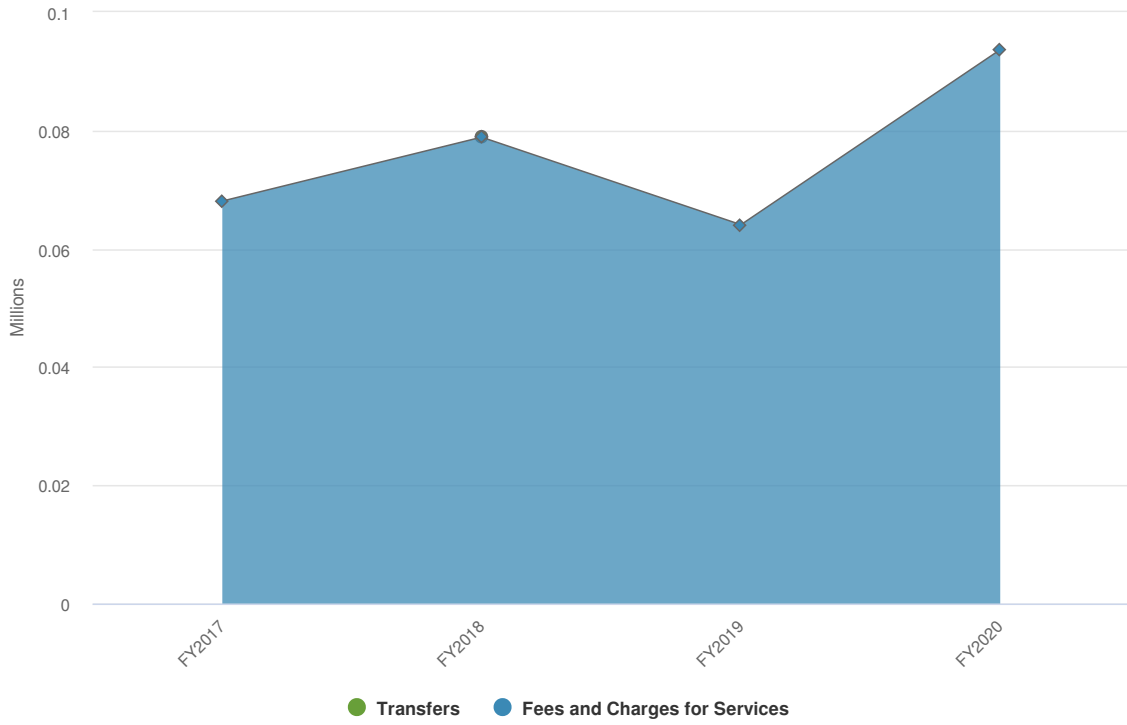
Summary

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



Revenues

Budgeted and Historical 2025 Revenues

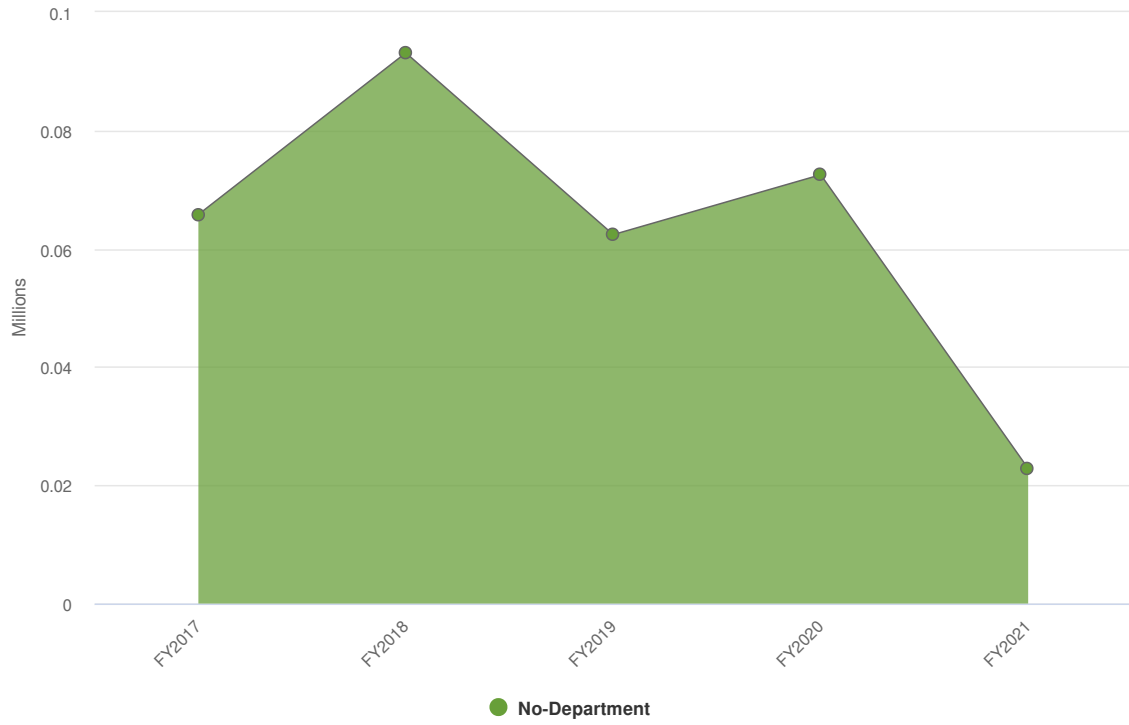


Name	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display	

Expenditures



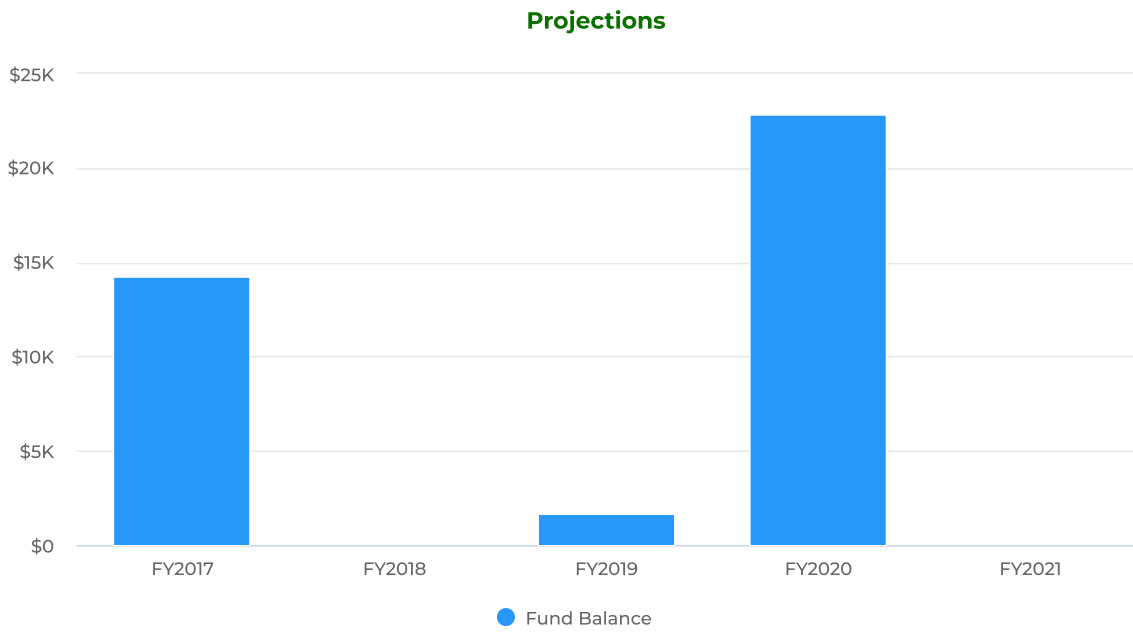
Budgeted and Historical Expenditures



Name	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display	



Fund Balance



FY 2023 balance is as of 7/31/23.





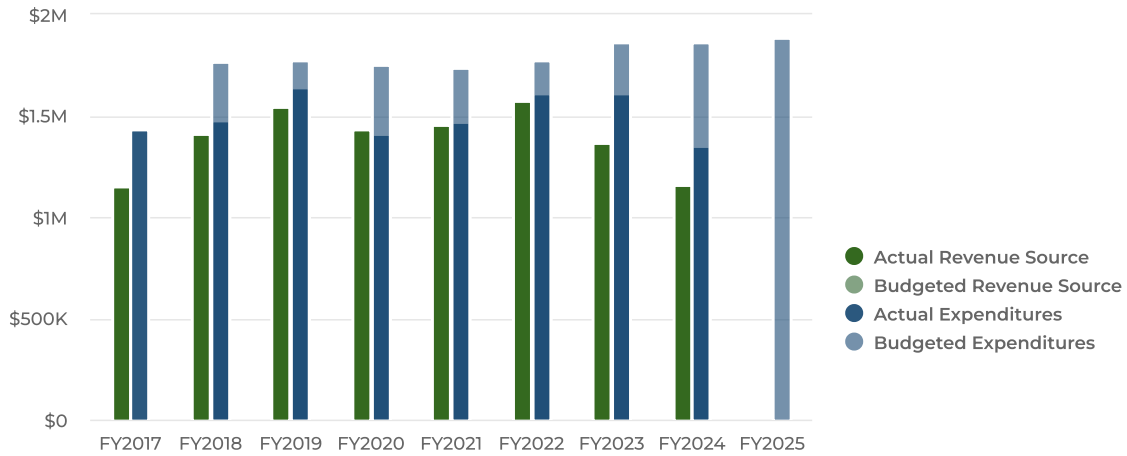
County Highway Fund

[Official: Highway Engineer]

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.

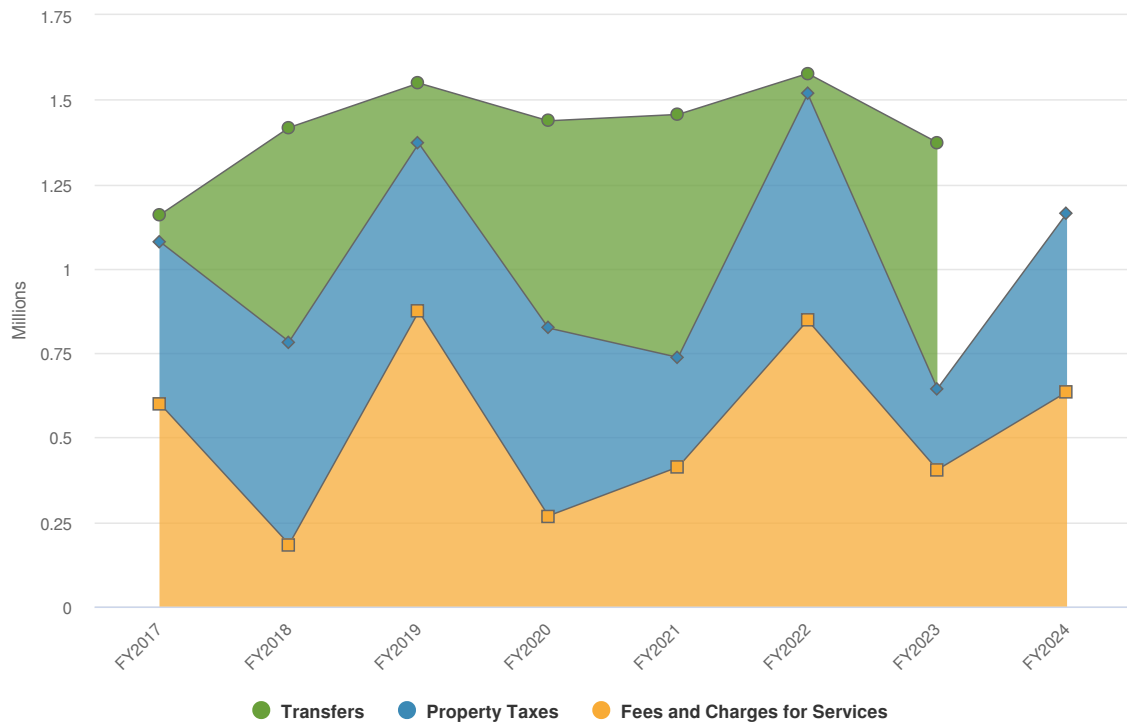
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 1.5% or \$27.2K to \$1.89M in FY2025.



Revenues

Budgeted and Historical 2025 Revenues

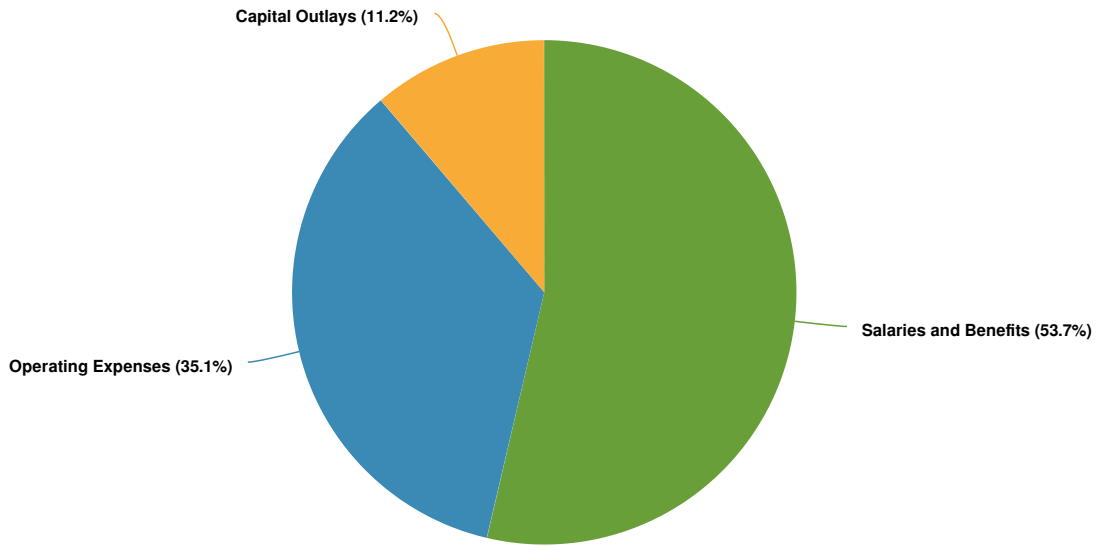


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Property Taxes	\$529,277.49	\$0.00	\$0.00	0%
Fees and Charges for Services	\$635,330.41	\$0.00	\$0.00	0%
Total Revenue Source:	\$1,164,607.90	\$0.00	\$0.00	0%

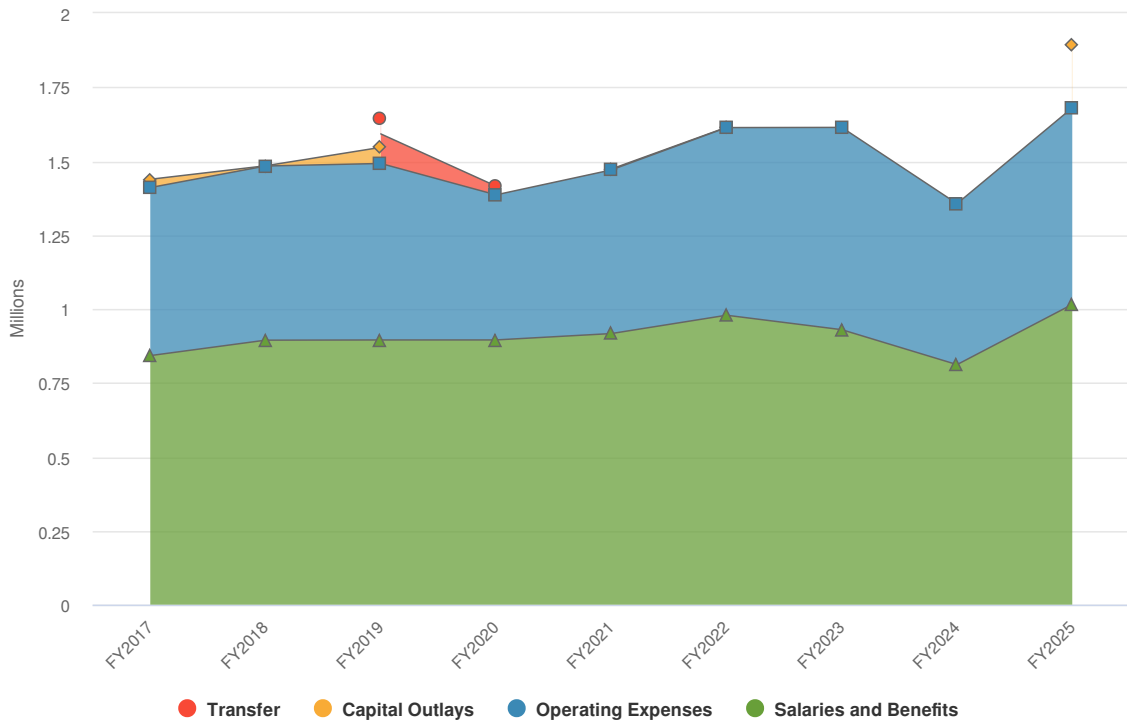


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

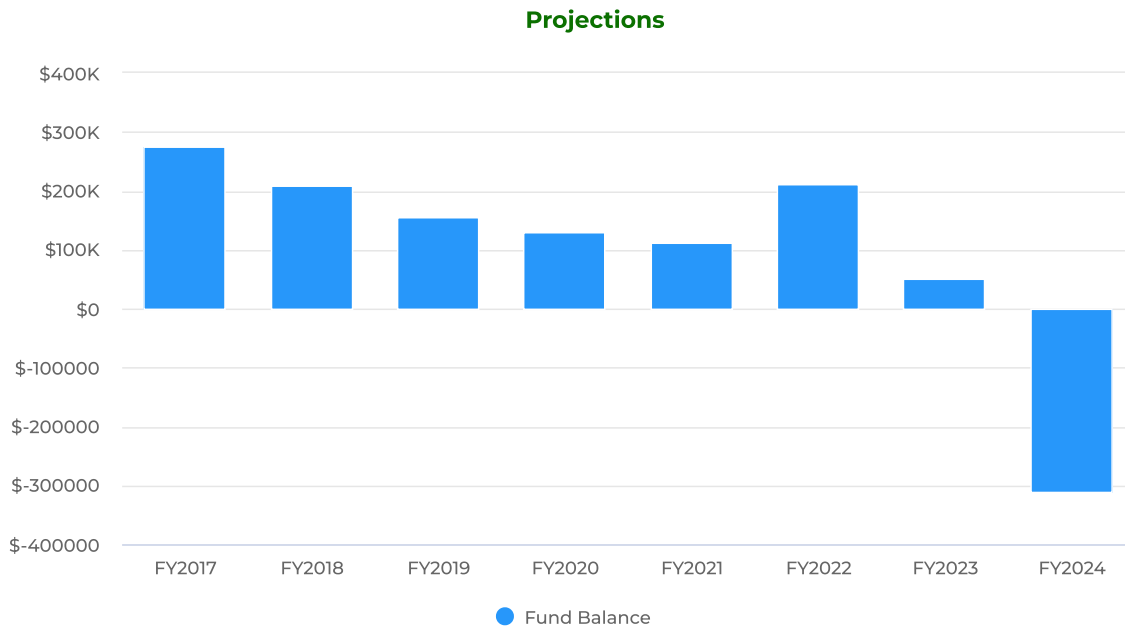


Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$811,656.62	\$1,015,250.00	\$1,015,250.00	0%
Operating Expenses	\$544,378.79	\$637,600.00	\$664,800.00	4.3%
Capital Outlays	\$0.00	\$212,000.00	\$212,000.00	0%
Total Expense Objects:	\$1,356,035.41	\$1,864,850.00	\$1,892,050.00	1.5%

Fund Balance



FY 2024 balance is as of 7/31/24.





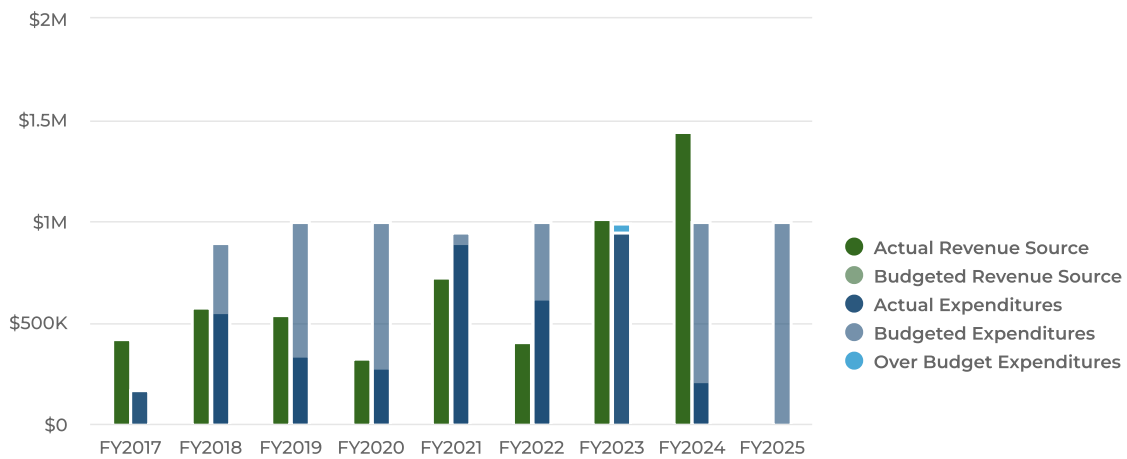
County Township Bridge Fund

[Official: Highway Engineer]

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).

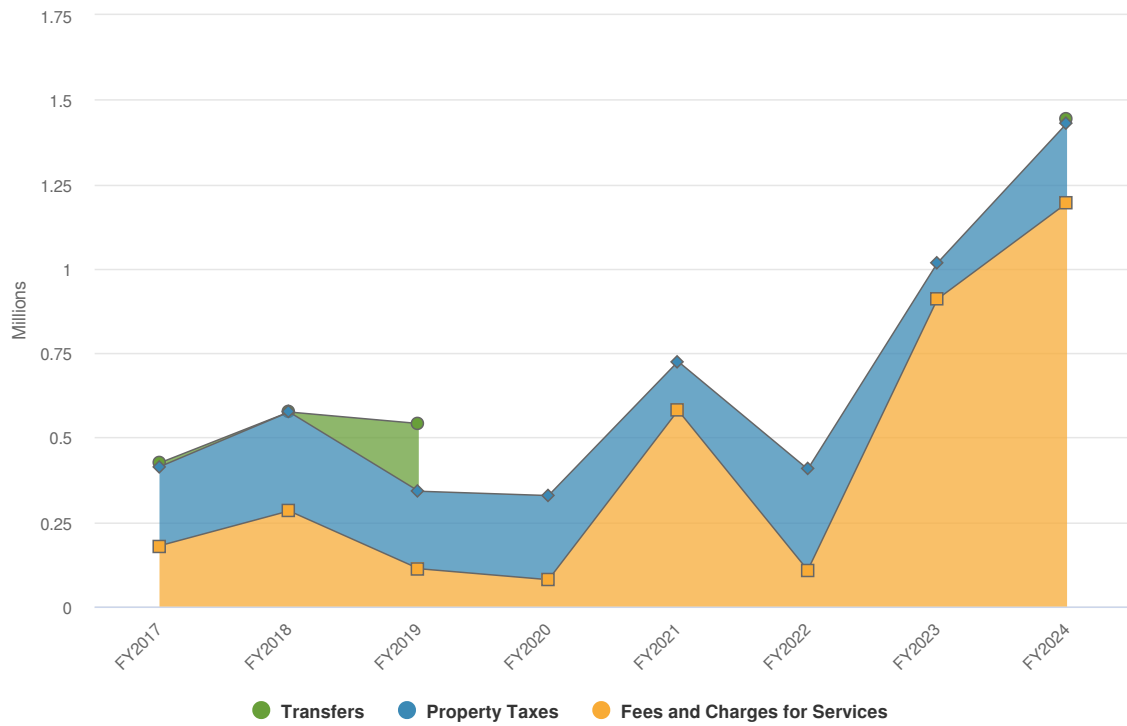
Summary

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



Revenues

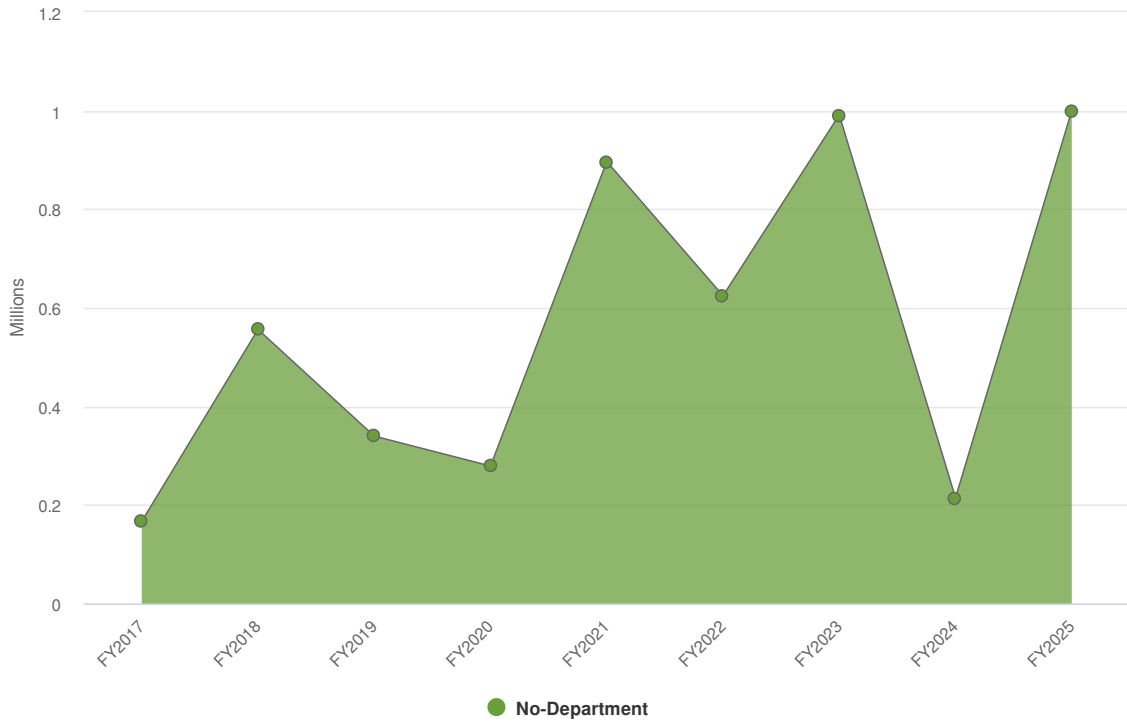
Budgeted and Historical 2025 Revenues



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Property Taxes	\$236,320.70	\$0.00	\$0.00	0%
Fees and Charges for Services	\$1,194,211.58	\$0.00	\$0.00	0%
Transfers	\$11,329.64	\$0.00	\$0.00	0%
Total Revenue Source:	\$1,441,861.92	\$0.00	\$0.00	0%

Expenditures

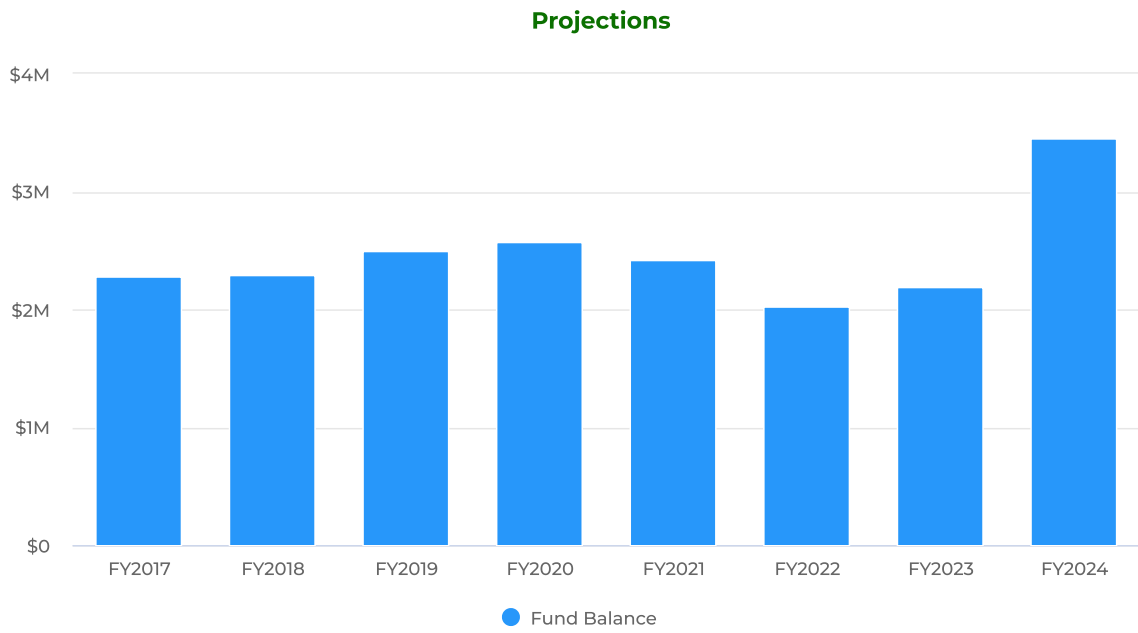
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$214,645.85	\$1,000,000.00	\$1,000,000.00	0%
Total Expenditures:	\$214,645.85	\$1,000,000.00	\$1,000,000.00	0%



Fund Balance



FY 2024 balance is as of 7/31/24.





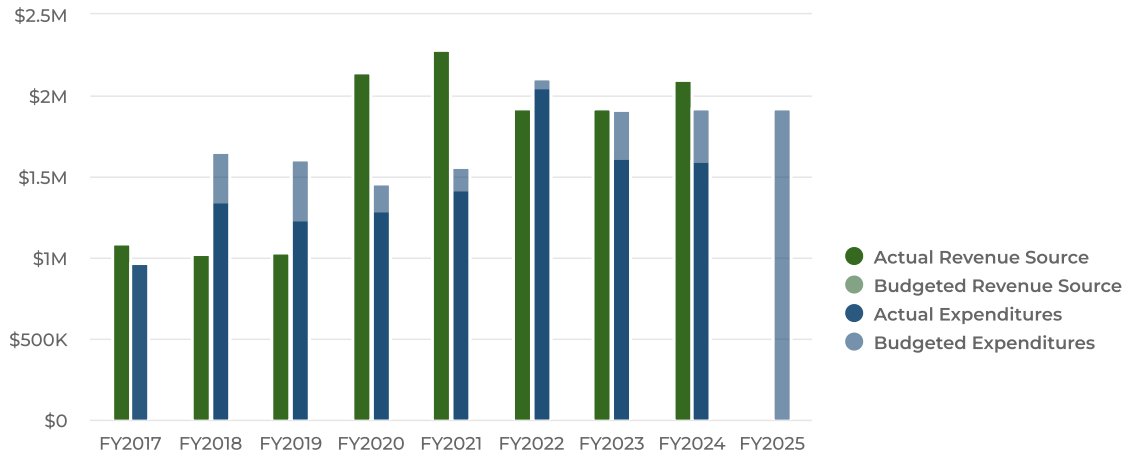
County Motor Fuel Fund

[Official: Highway Engineer]

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.

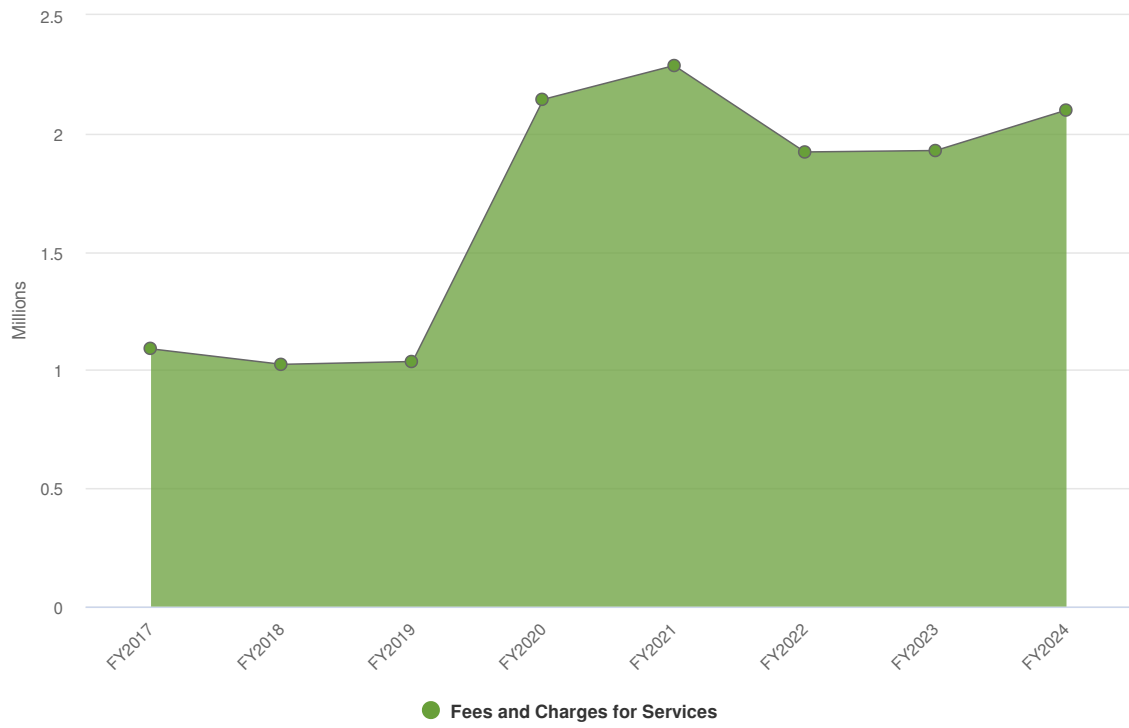
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 0.2% or \$3K to \$1.93M in FY2025.



Revenues

Budgeted and Historical 2025 Revenues

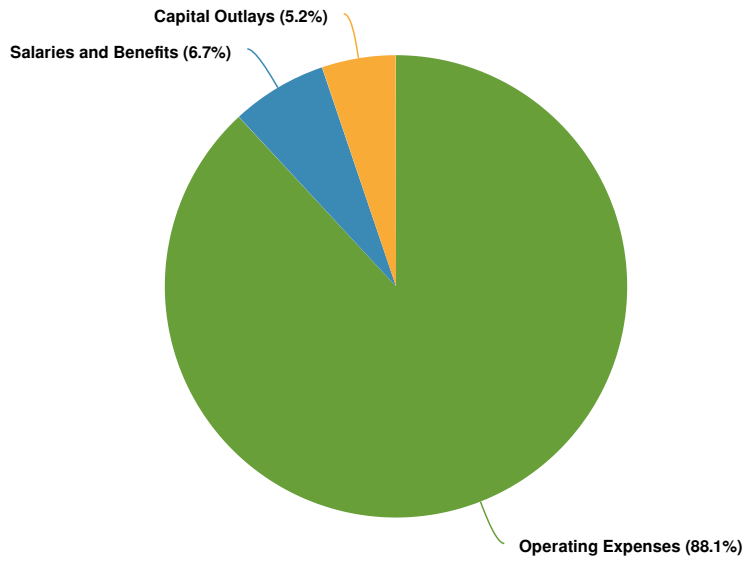


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$2,098,540.44	\$0.00	\$0.00	0%
Total Revenue Source:	\$2,098,540.44	\$0.00	\$0.00	0%



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

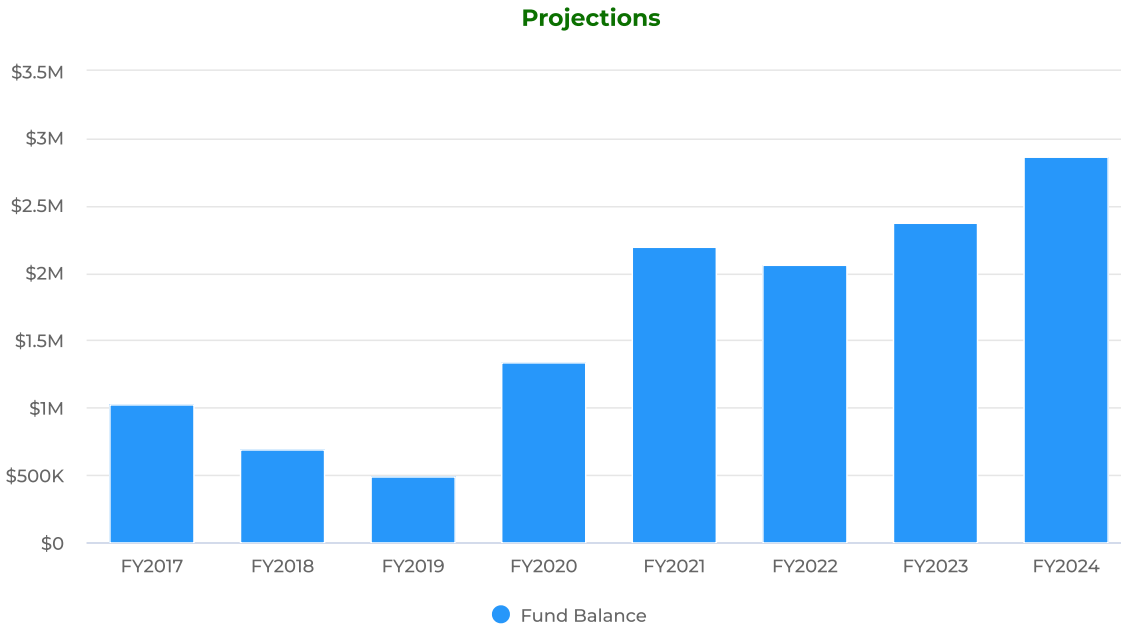


Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$131,729.15	\$126,500.00	\$129,500.00	2.4%
Operating Expenses	\$1,469,615.56	\$1,700,000.00	\$1,700,000.00	0%
Capital Outlays	\$0.00	\$100,000.00	\$100,000.00	0%
Total Expense Objects:	\$1,601,344.71	\$1,926,500.00	\$1,929,500.00	0.2%

Fund Balance



FY 2024 balance is as of 7/31/24.





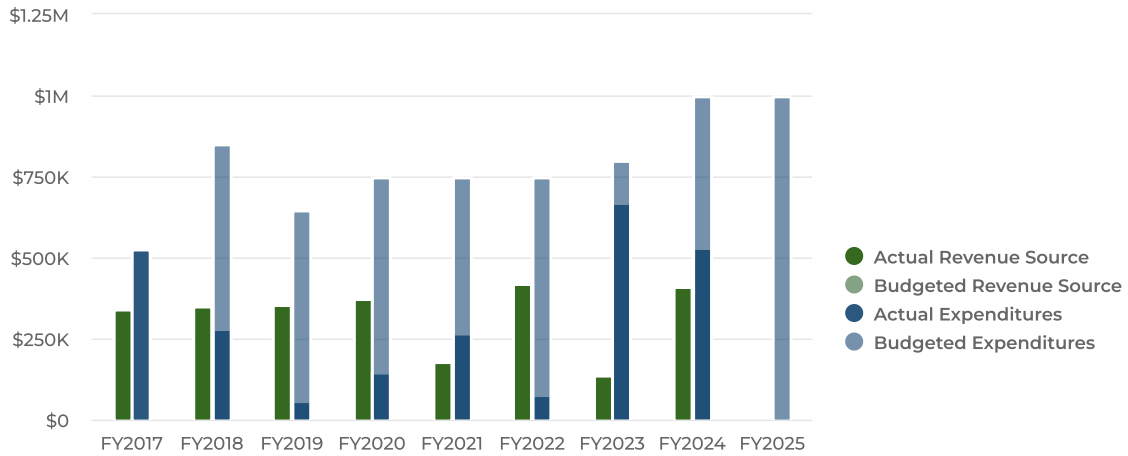
Matching Highway Tax Fund

[Official: Highway Engineer]

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

Summary

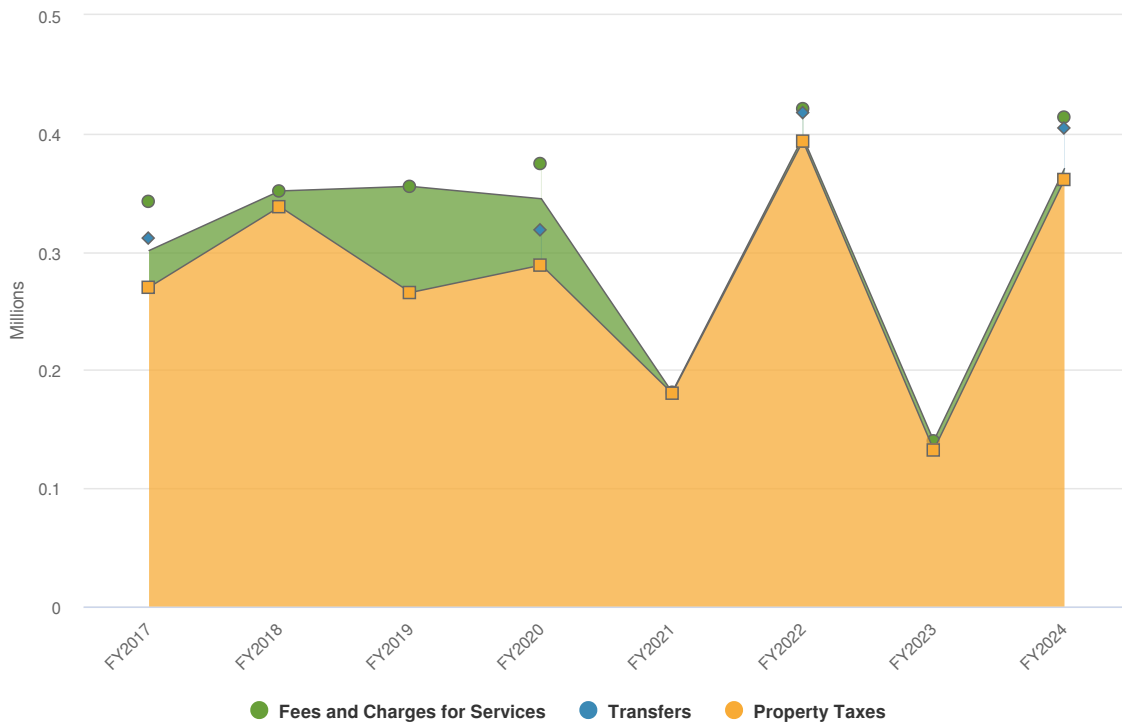
The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$1M in FY2025.



Revenues



Budgeted and Historical 2025 Revenues

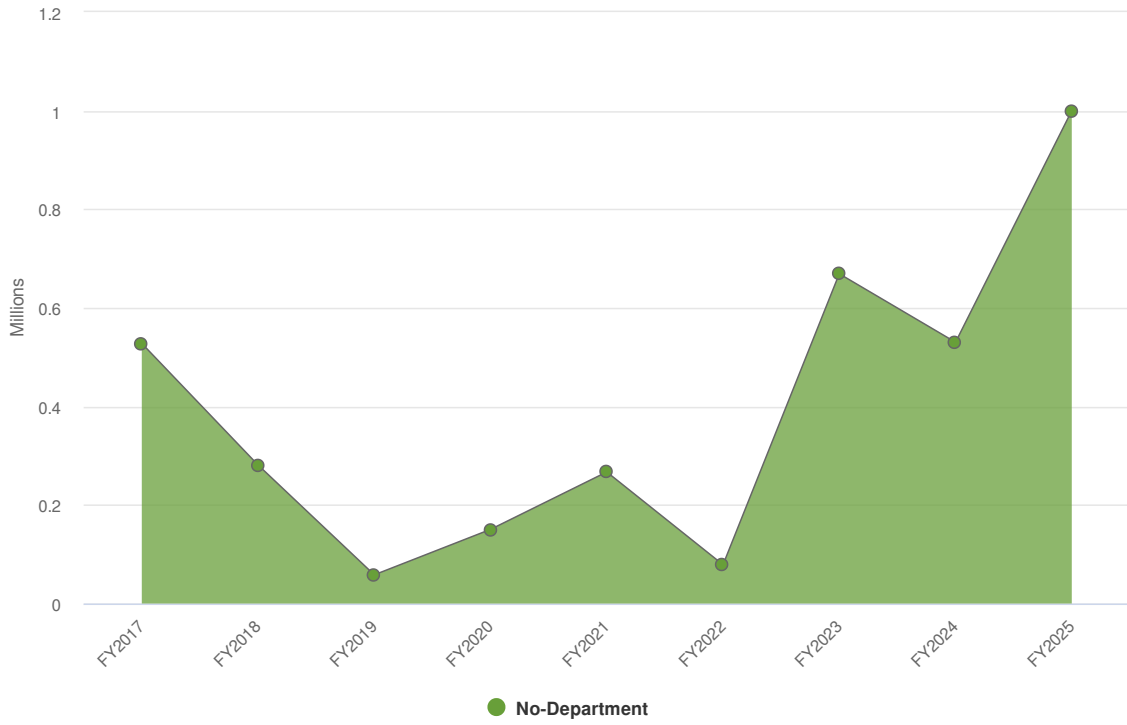


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Property Taxes	\$361,030.33	\$0.00	\$0.00	0%
Fees and Charges for Services	\$9,192.33	\$0.00	\$0.00	0%
Transfers	\$43,551.00	\$0.00	\$0.00	0%
Total Revenue Source:	\$413,773.66	\$0.00	\$0.00	0%

Expenditures



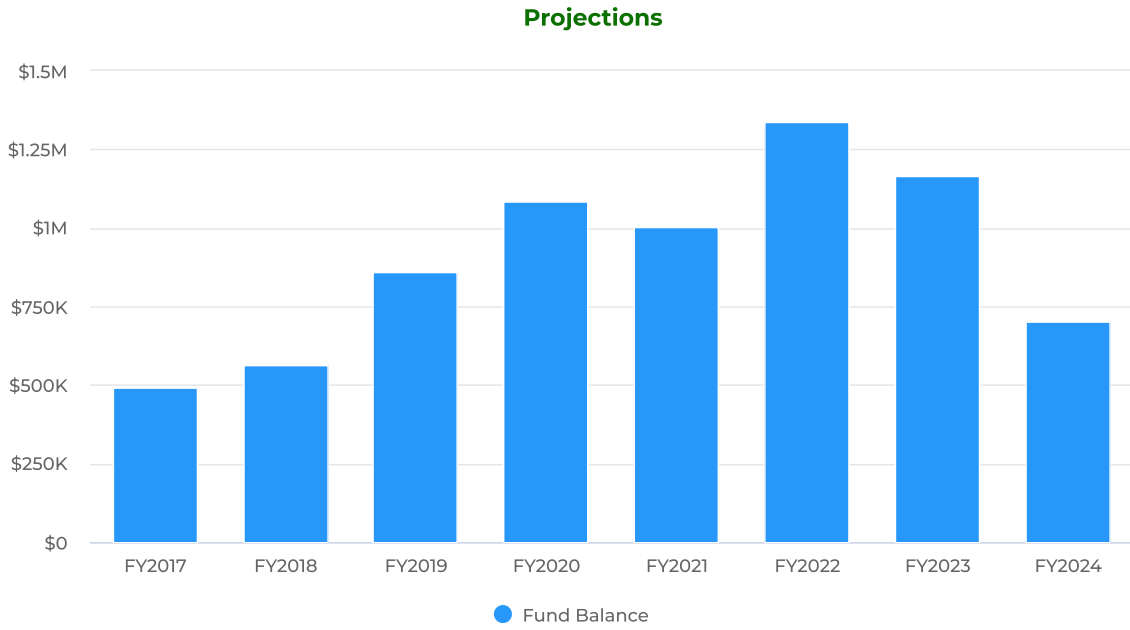
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$530,134.66	\$1,000,000.00	\$1,000,000.00	0%
Total Expenditures:	\$530,134.66	\$1,000,000.00	\$1,000,000.00	0%



Fund Balance



FY 2024 balance is as of 7/31/24.





Delinquent Tax Liquidation

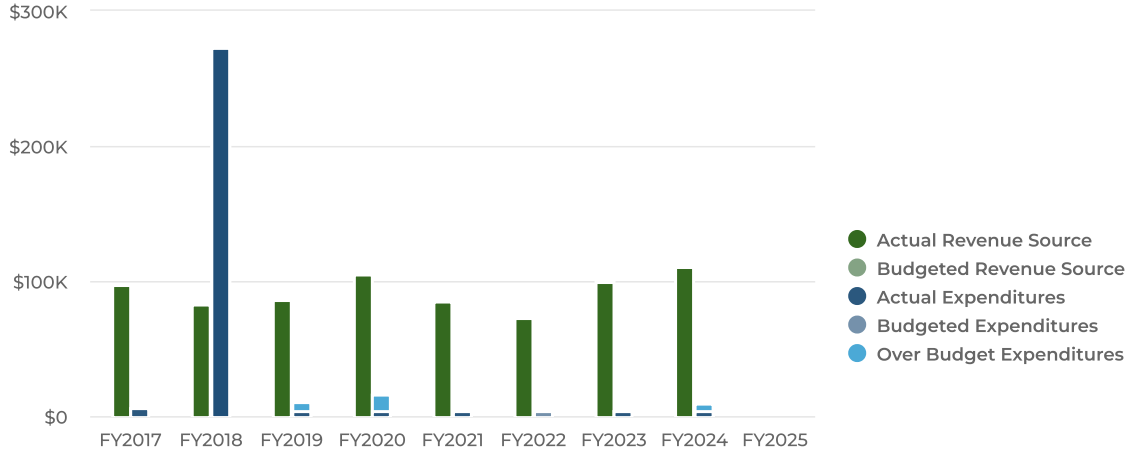
[Official: Treasurer]

This special fund is composed of 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.

The Treasurer is the only signee on this fund's checks.

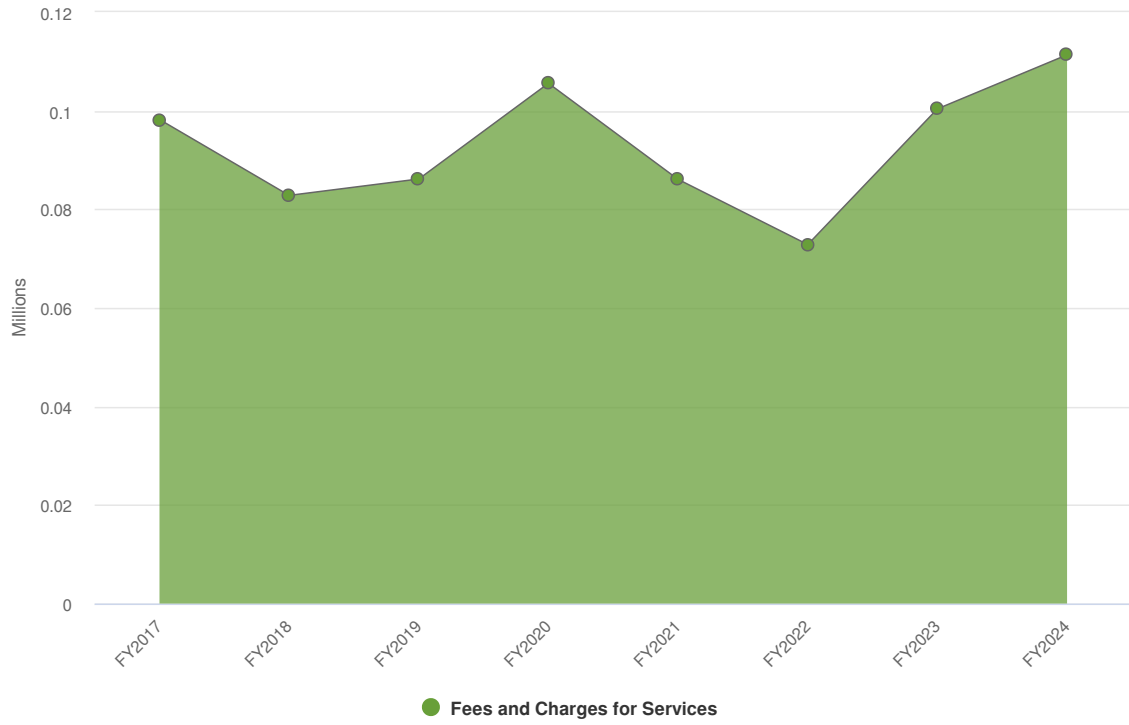
Summary

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



Revenues

Budgeted and Historical 2025 Revenues

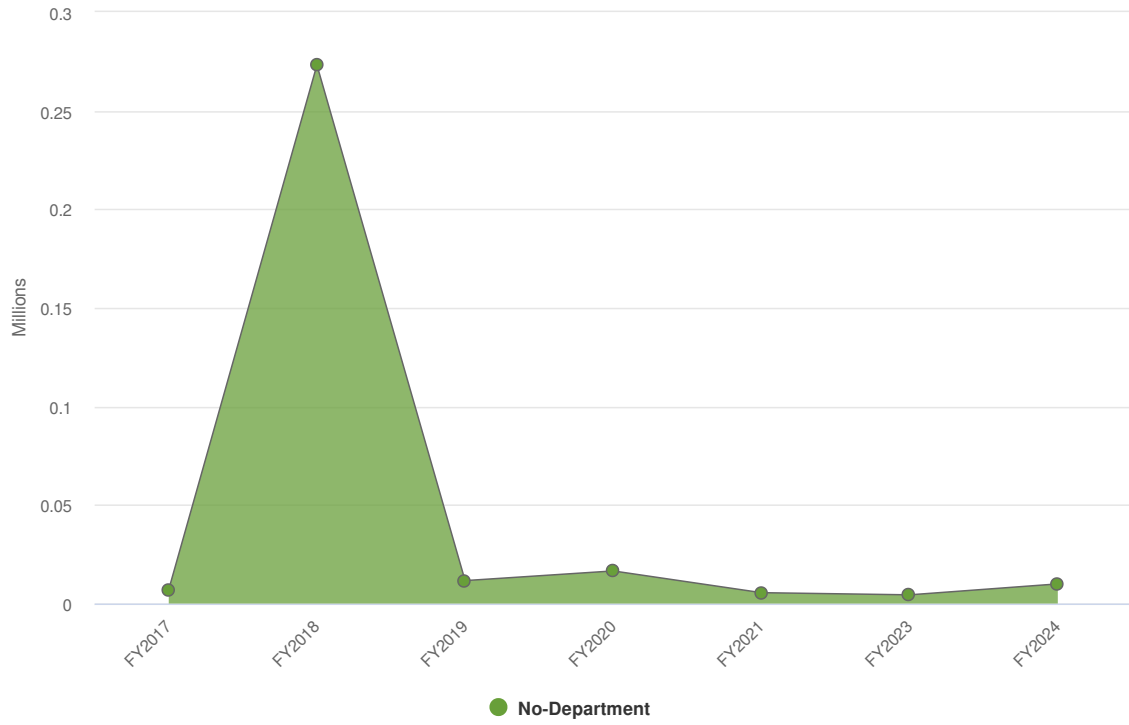


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$111,331.22	\$0.00	\$0.00	0%
Total Revenue Source:	\$111,331.22	\$0.00	\$0.00	0%

Expenditures



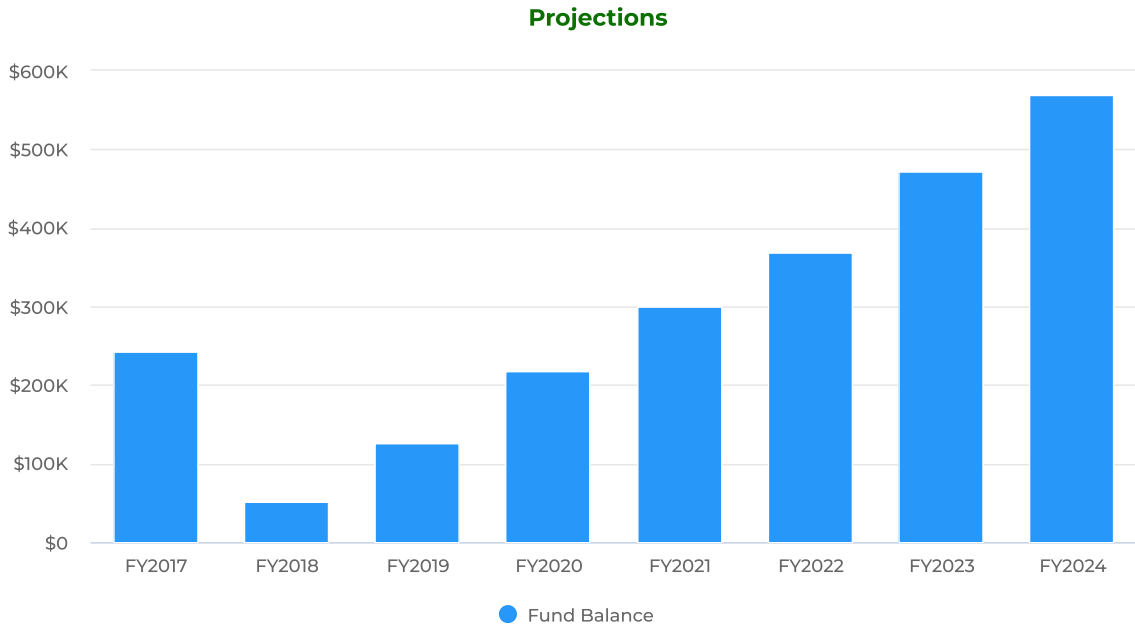
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$9,947.38	\$5,000.00	\$0.00	-100%
Total Expenditures:	\$9,947.38	\$5,000.00	\$0.00	-100%



Fund Balance



FY 2024 balance is as of 7/31/24.





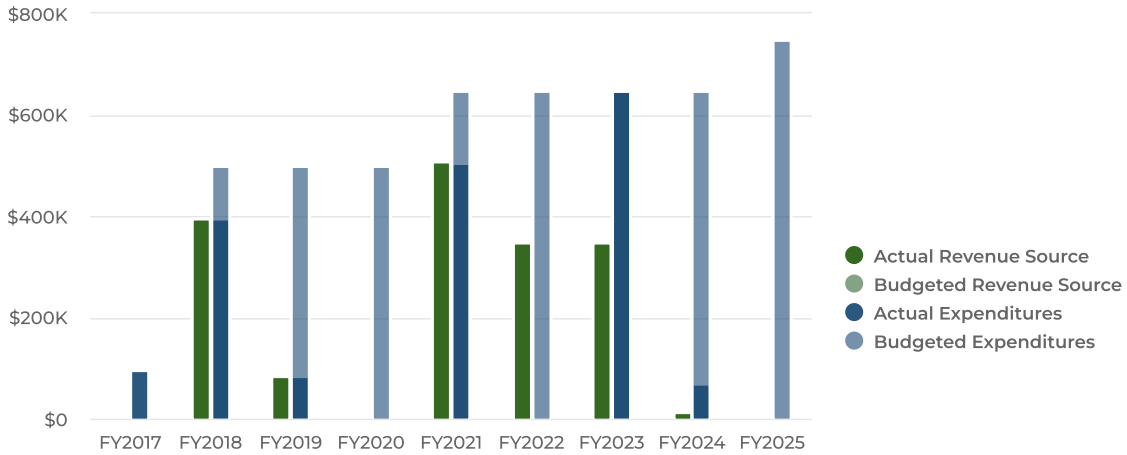
Township Bridge Bond Fund

[Official: Highway Engineer]

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).

Summary

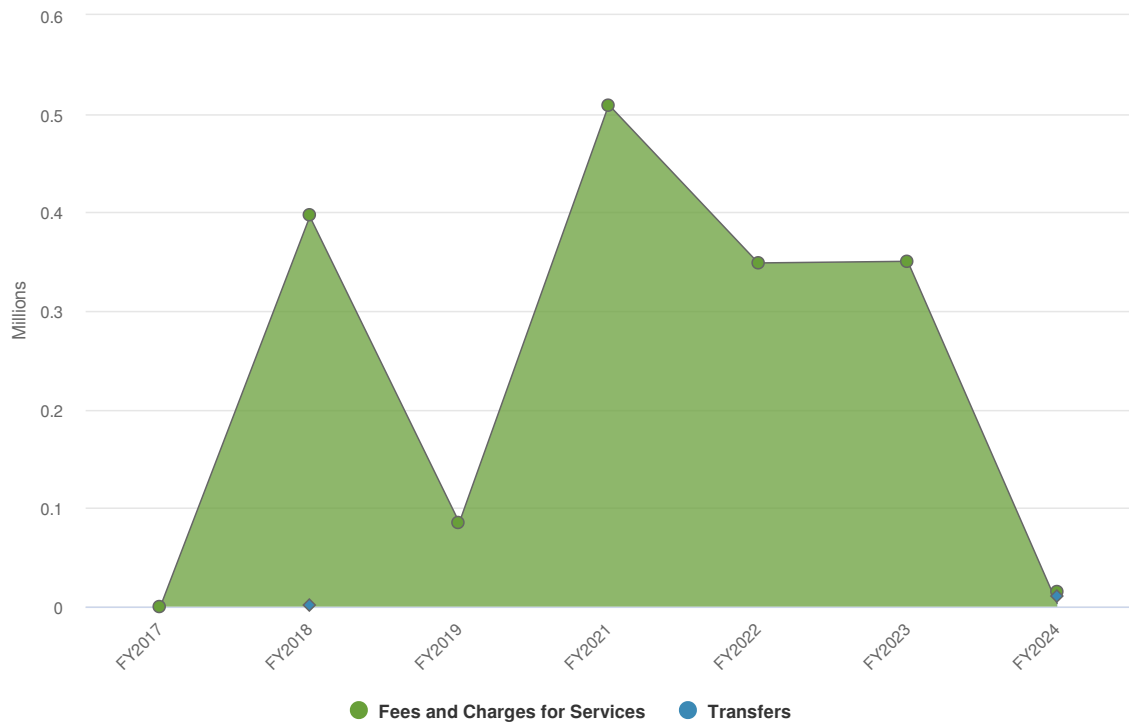
The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 15.4% or \$100K to \$750K in FY2025.



Revenues



Budgeted and Historical 2025 Revenues

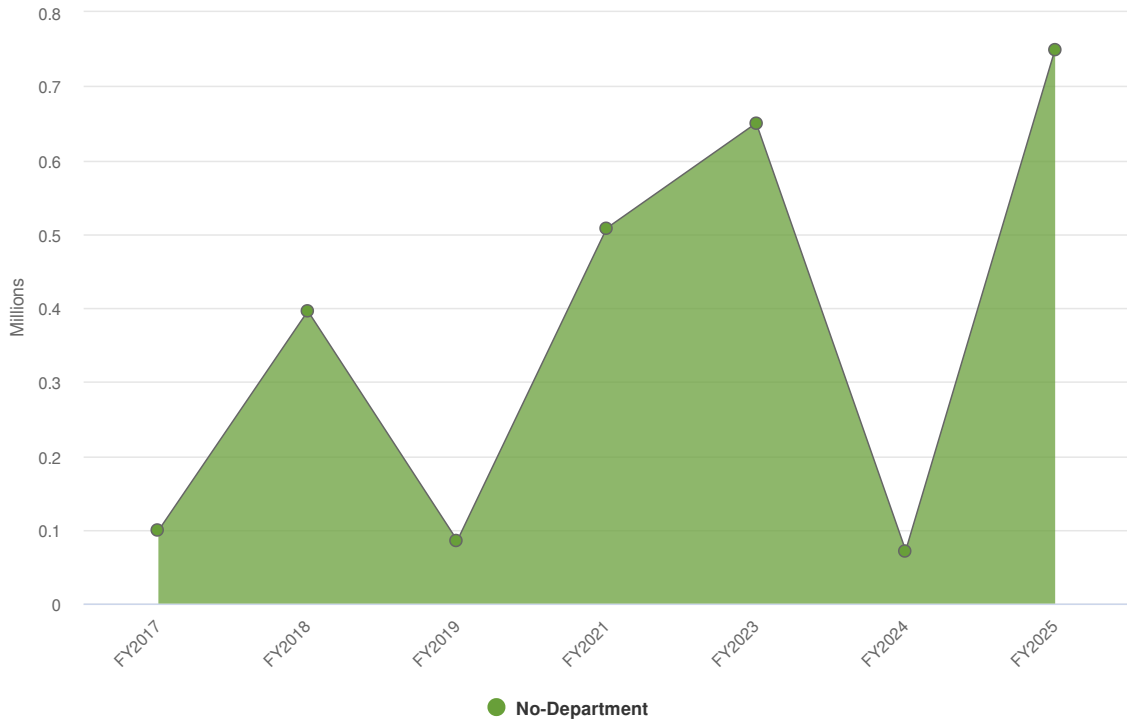


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$3,148.12	\$0.00	\$0.00	0%
Transfers	\$11,329.64	\$0.00	\$0.00	0%
Total Revenue Source:	\$14,477.76	\$0.00	\$0.00	0%

Expenditures



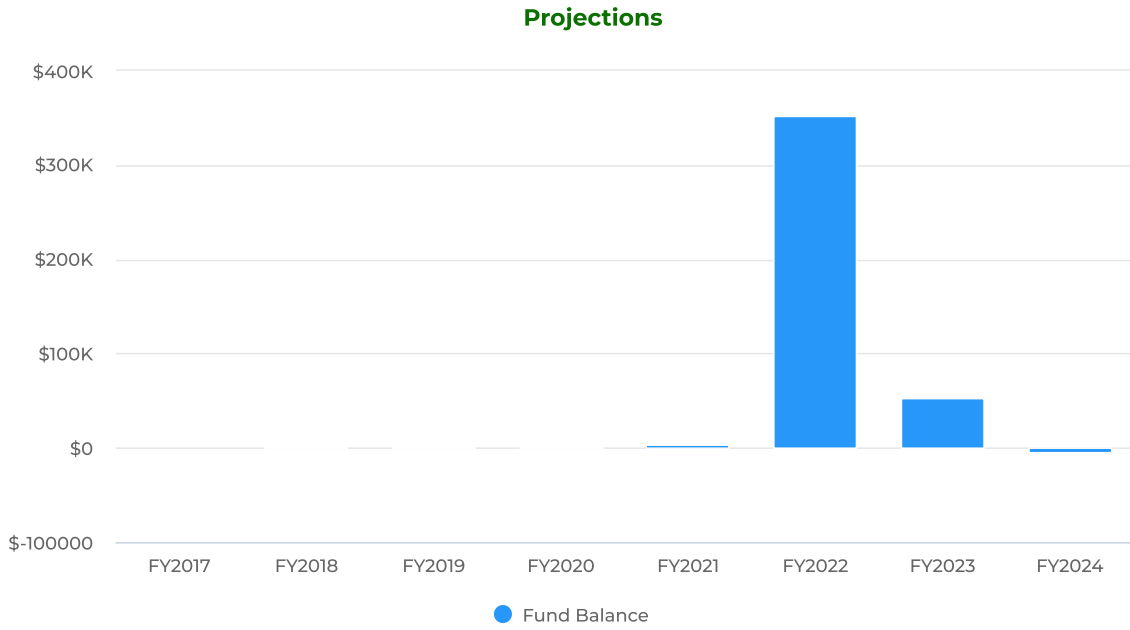
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$71,740.88	\$650,000.00	\$750,000.00	15.4%
Total Expenditures:	\$71,740.88	\$650,000.00	\$750,000.00	15.4%



Fund Balance



FY 2024 balance is as of 7/31/24.





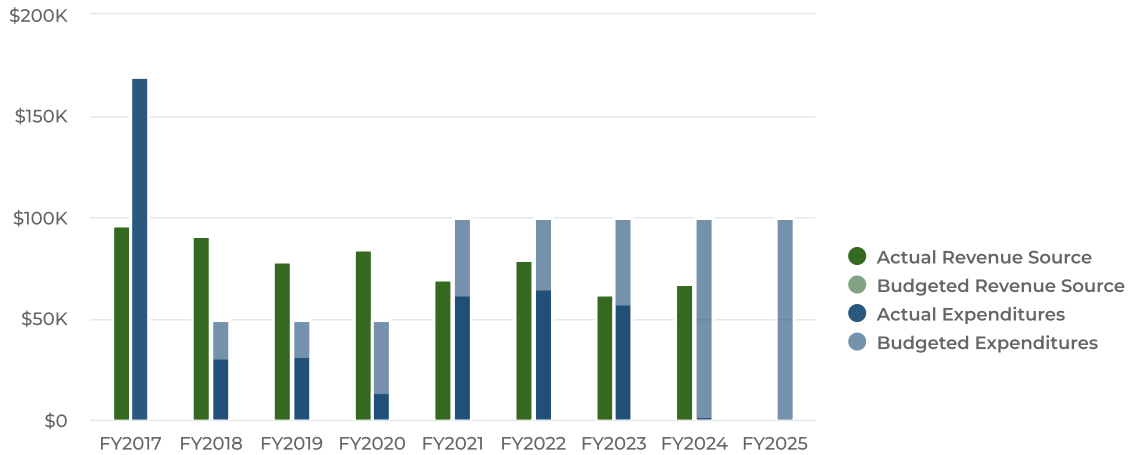
Document Storage Fund

[Official: Circuit Clerk]

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.

Summary

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

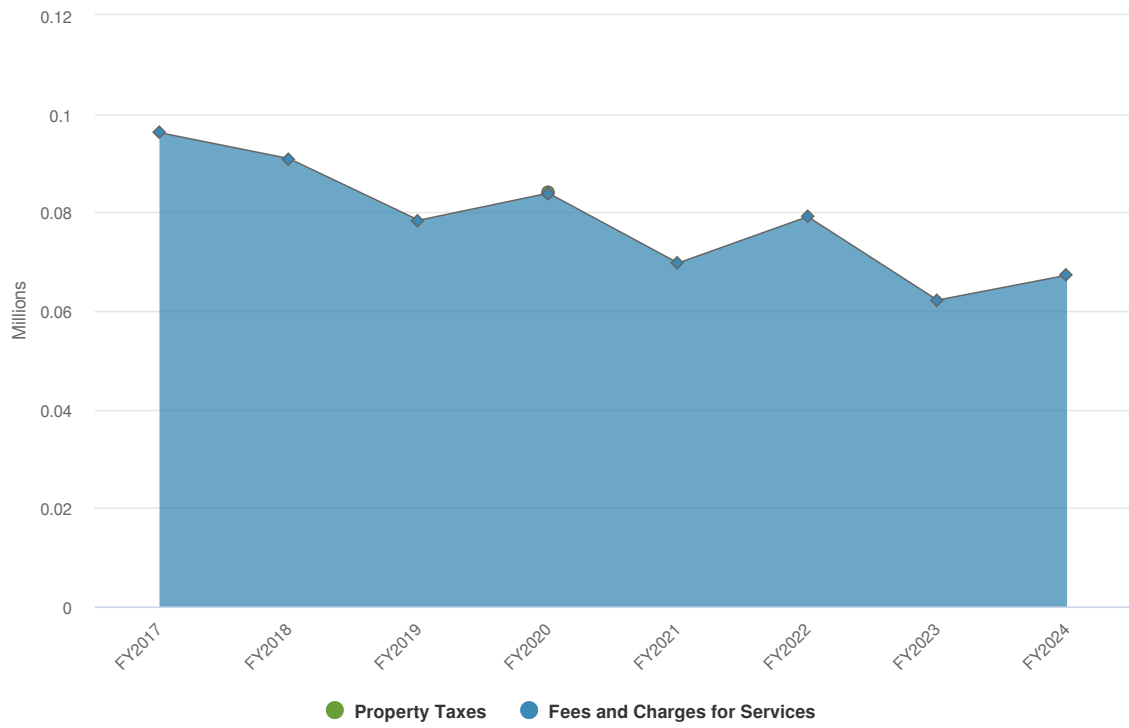


Please note that there is a \$50,000 transfer budgeted from this fund into the General Fund.

Revenues



Budgeted and Historical 2025 Revenues

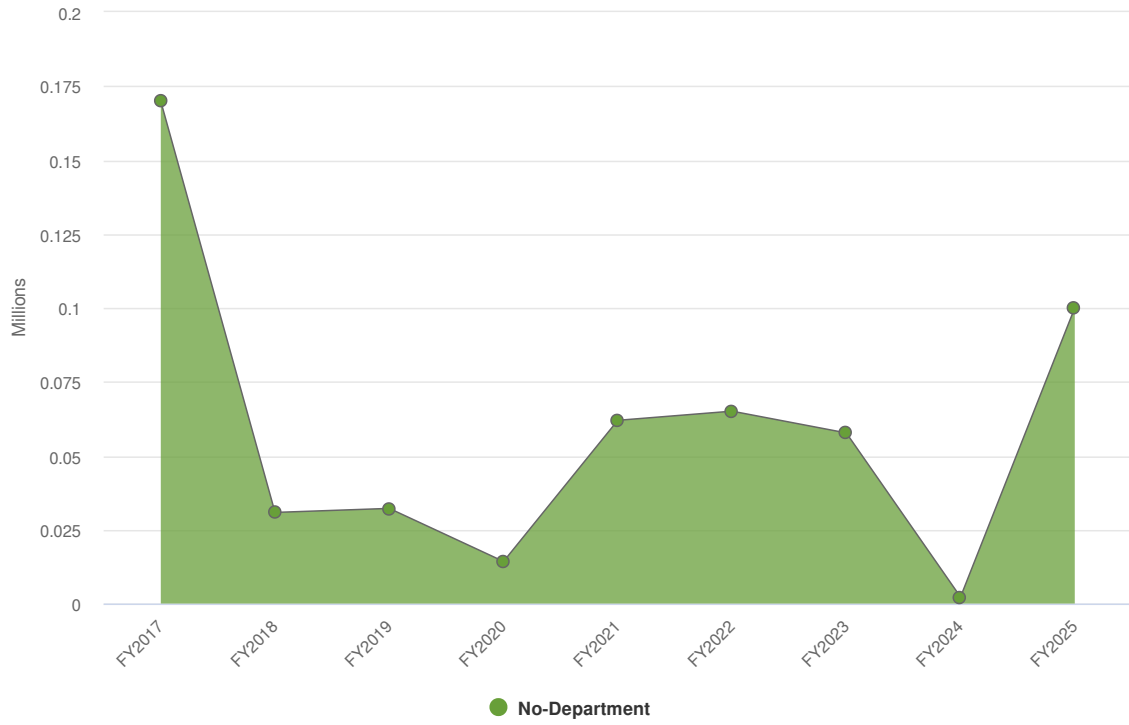


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$67,228.88	\$0.00	\$0.00	0%
Total Revenue Source:	\$67,228.88	\$0.00	\$0.00	0%

Expenditures



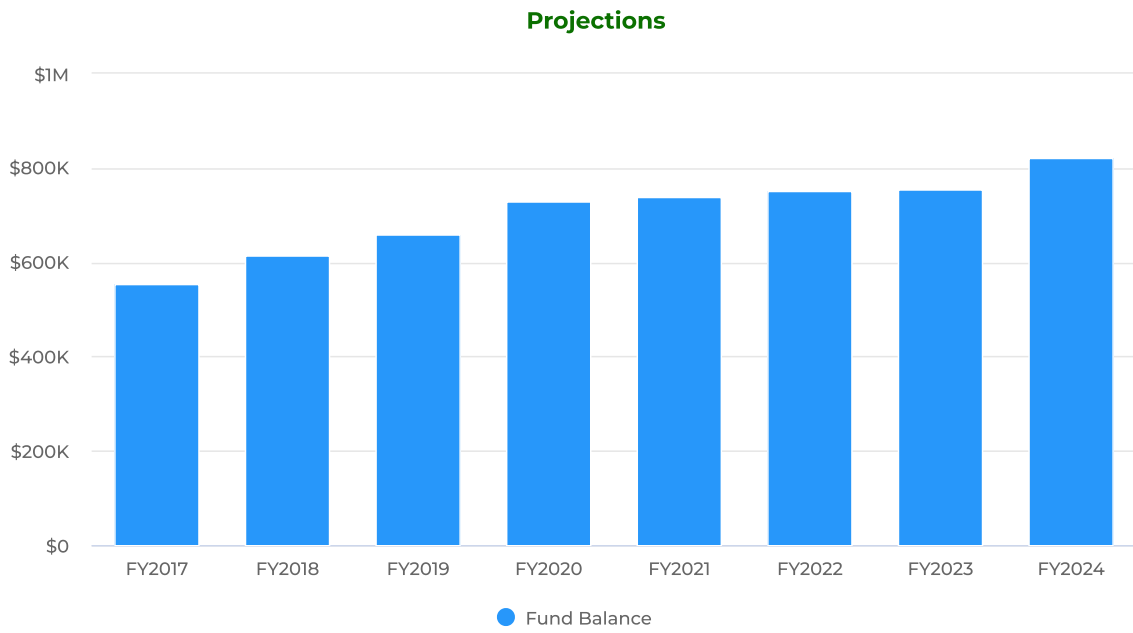
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$2,219.02	\$100,000.00	\$100,000.00	0%
Total Expenditures:	\$2,219.02	\$100,000.00	\$100,000.00	0%



Fund Balance



FY 2024 balance is as of 7/31/24.





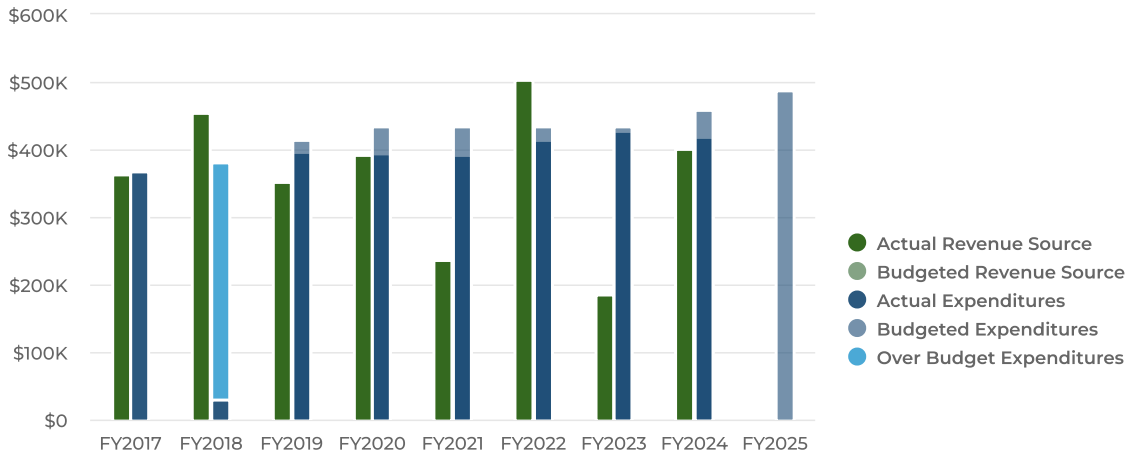
Social Security Fund

[Official: Countywide Expense]

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

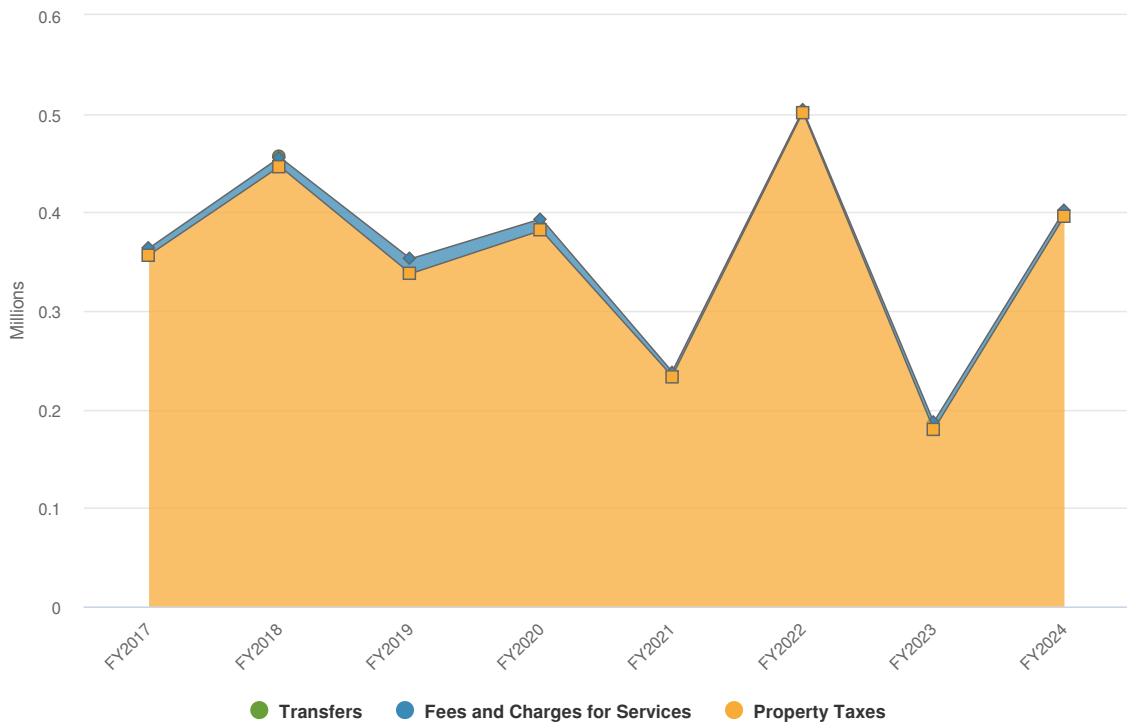
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 6.5% or \$30K to \$490K in FY2025.



Revenues

Budgeted and Historical 2025 Revenues

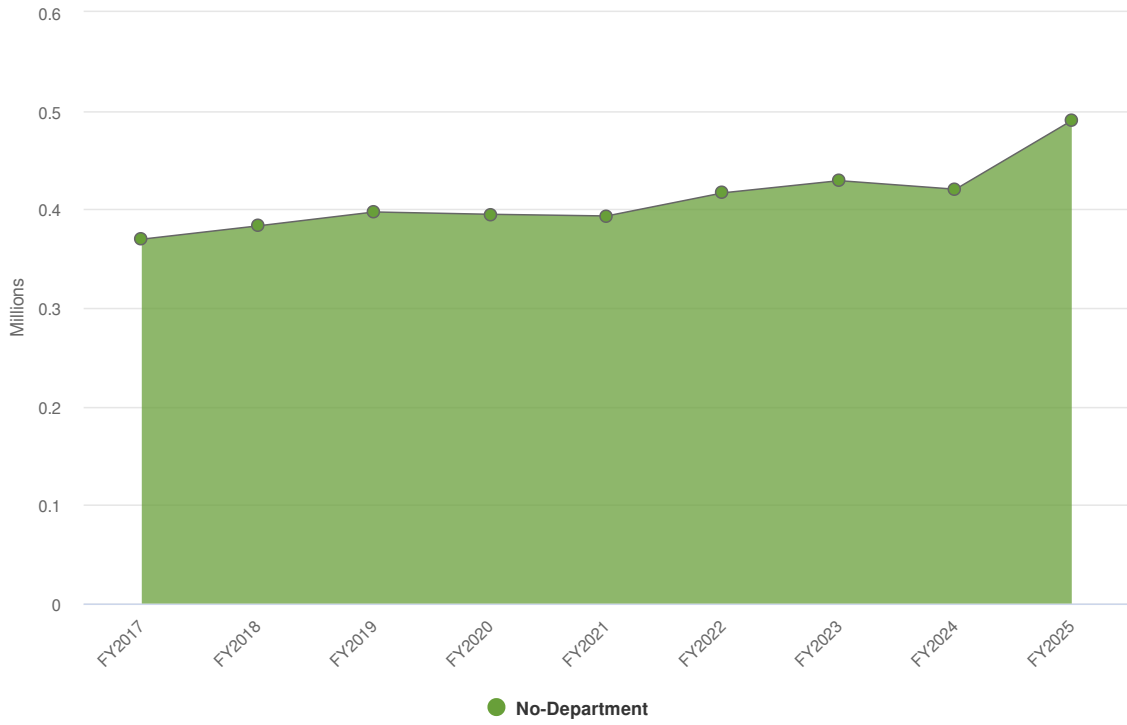


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Property Taxes	\$396,212.73	\$0.00	\$0.00	0%
Fees and Charges for Services	\$5,936.88	\$0.00	\$0.00	0%
Total Revenue Source:	\$402,149.61	\$0.00	\$0.00	0%

Expenditures



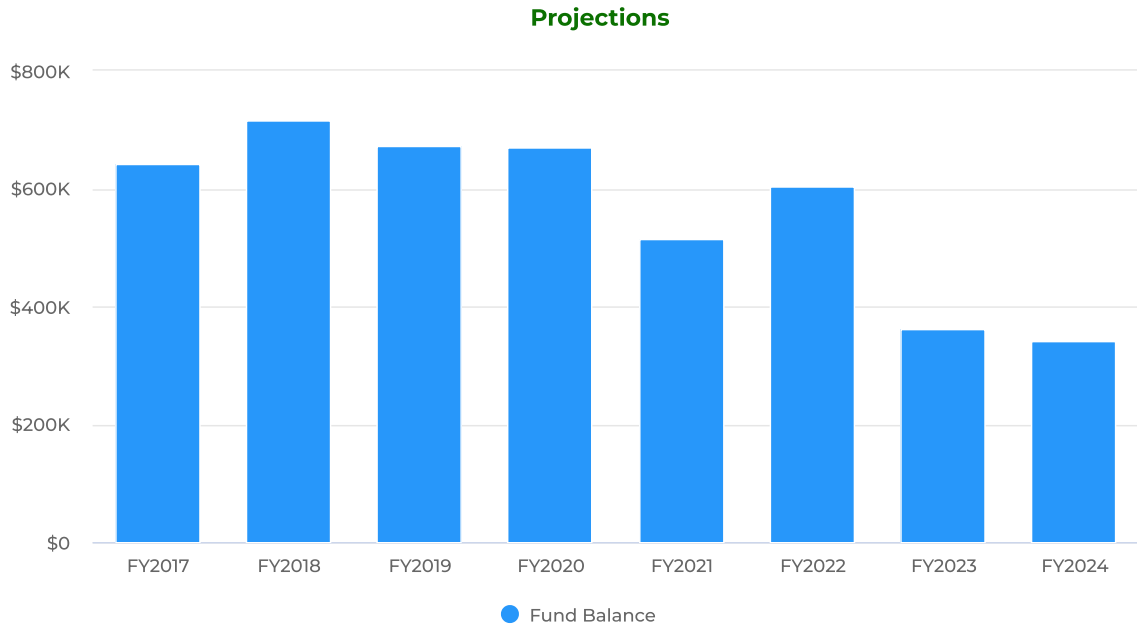
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$420,280.27	\$460,000.00	\$490,000.00	6.5%
Total Expenditures:	\$420,280.27	\$460,000.00	\$490,000.00	6.5%



Fund Balance



FY 2023 balance is as of 7/31/23.





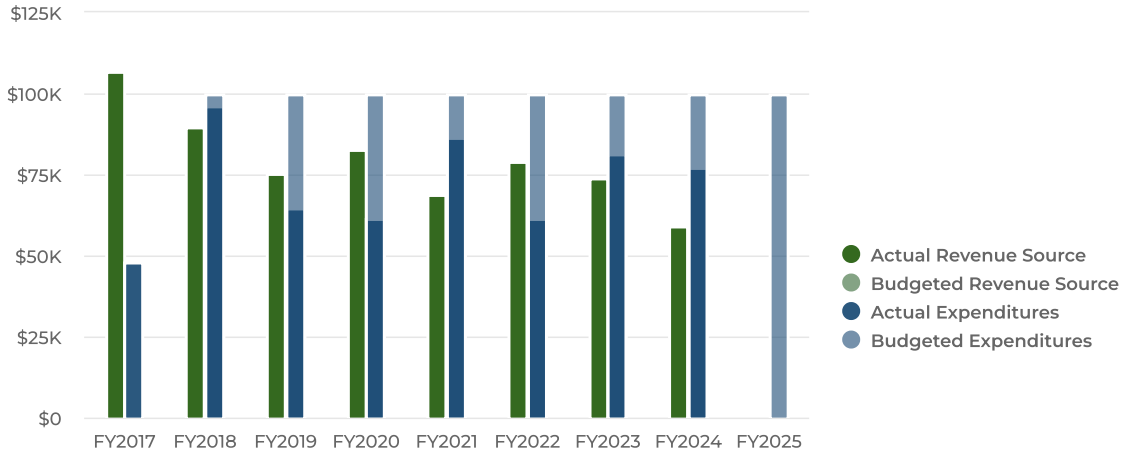
Court Automation Fund

[Official: Chief Judge, Circuit Clerk]

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.

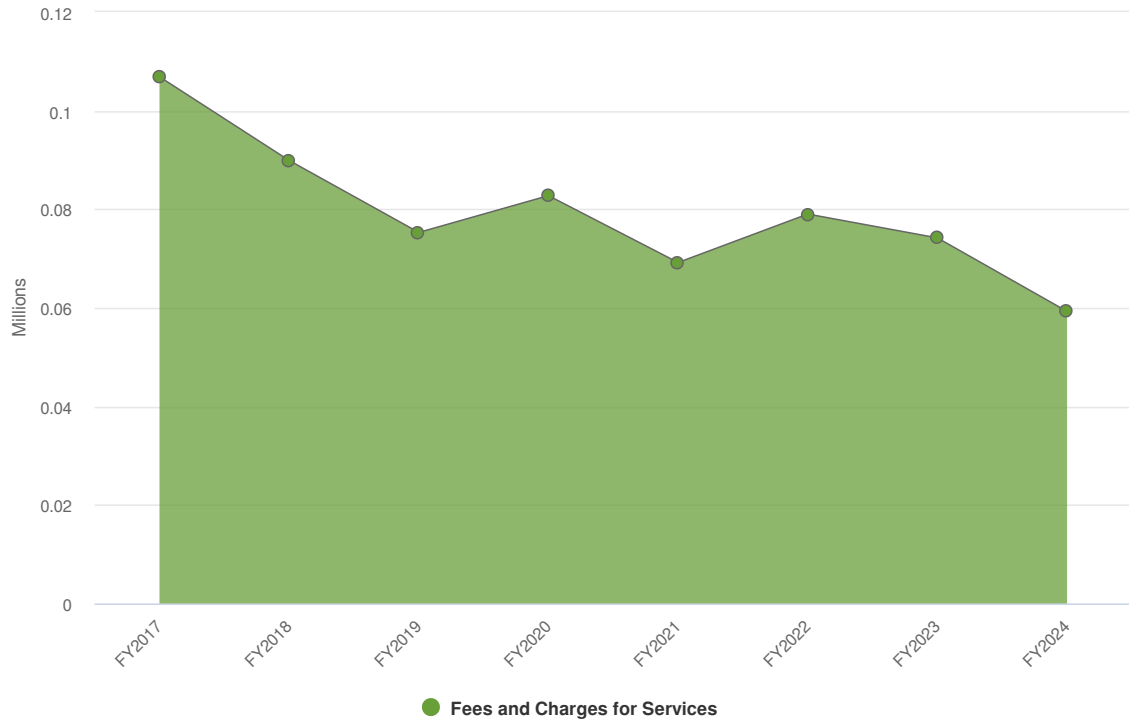
Summary

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



Revenues

Budgeted and Historical 2025 Revenues

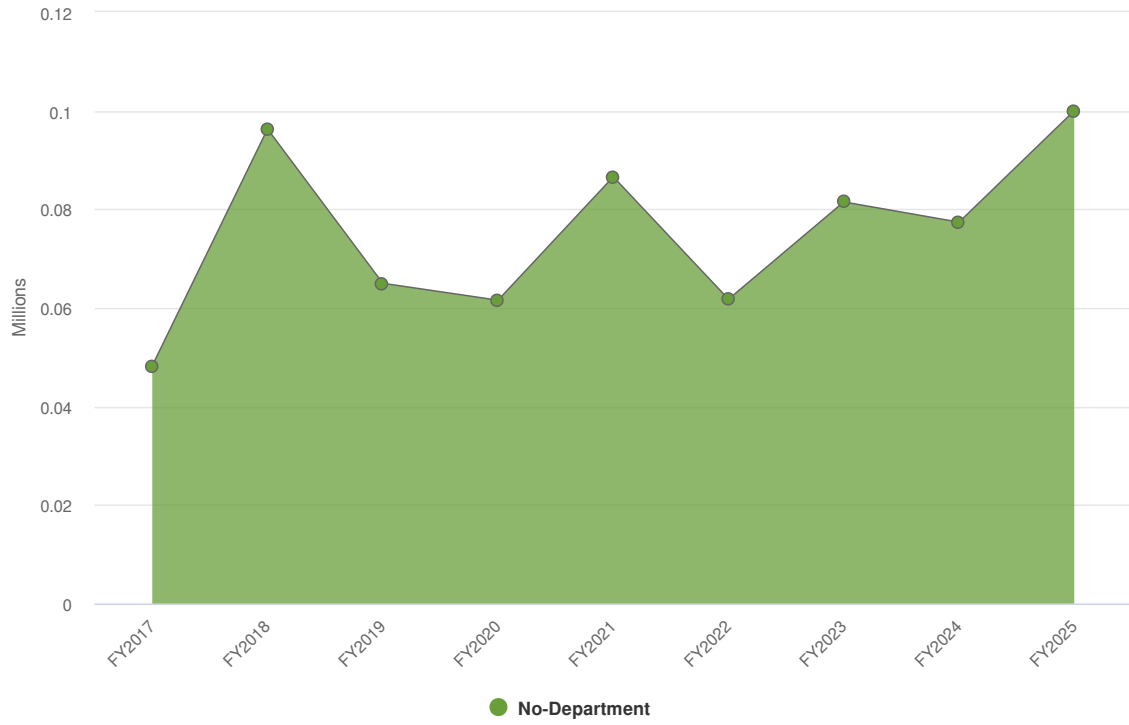


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$59,270.76	\$0.00	\$0.00	0%
Total Revenue Source:	\$59,270.76	\$0.00	\$0.00	0%

Expenditures



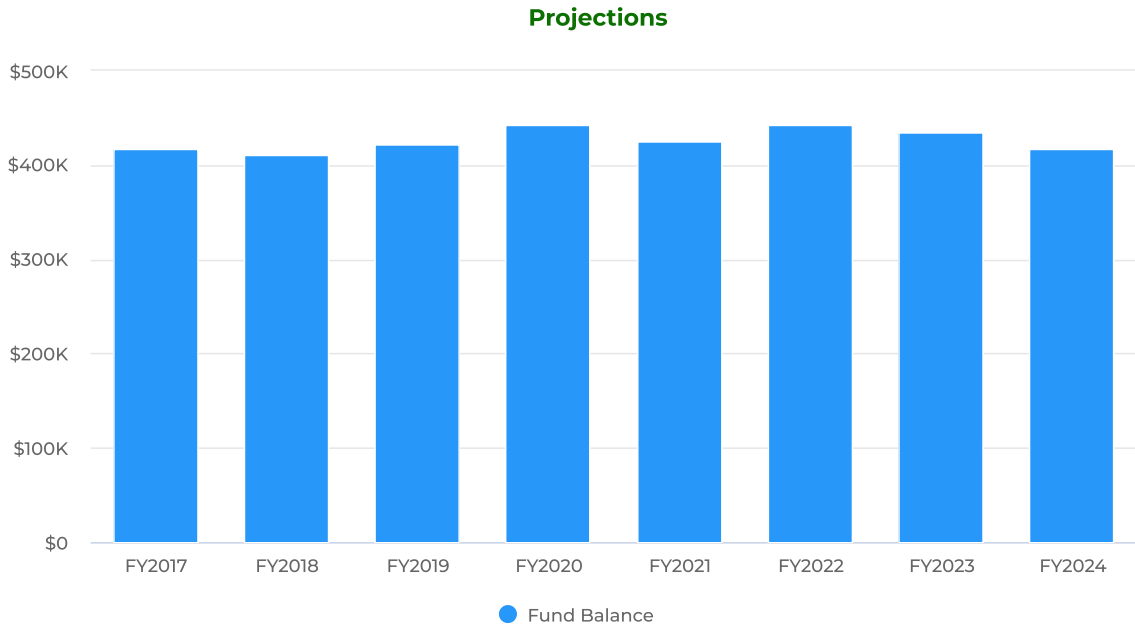
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$77,382.90	\$100,000.00	\$100,000.00	0%
Total Expenditures:	\$77,382.90	\$100,000.00	\$100,000.00	0%



Fund Balance



FY 2024 balance is as of 7/31/24.





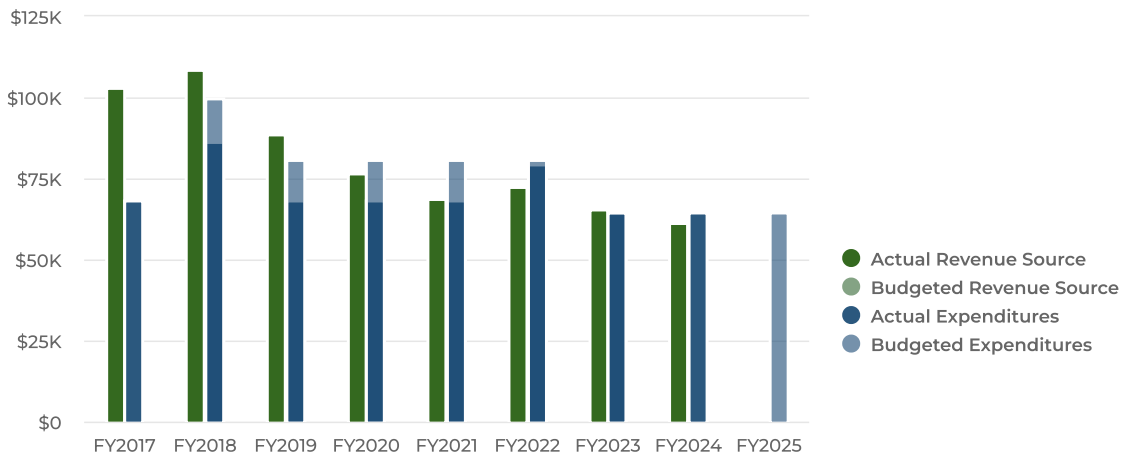
Court Sec. Serv. Fees Acct

[Official: Sheriff, Chief Judge]

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.

Summary

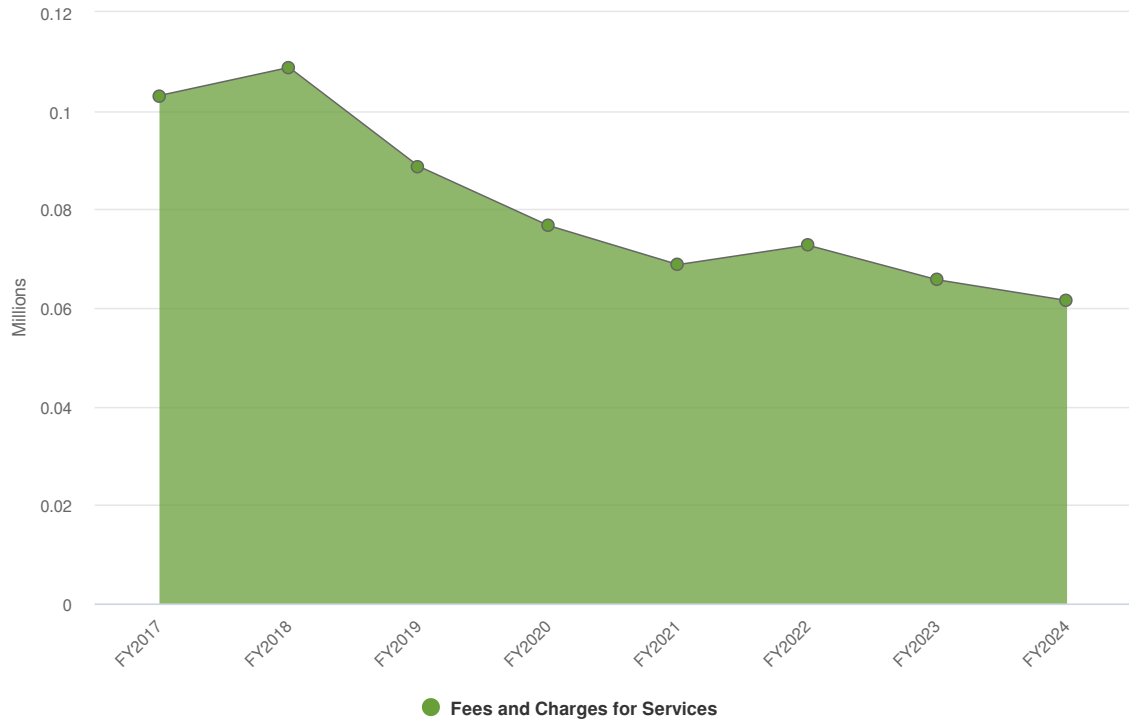
The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$65K to \$65K in FY2025.



There is a \$65,000 transfer budgeted from this fund to the General Fund.

Revenues

Budgeted and Historical 2025 Revenues

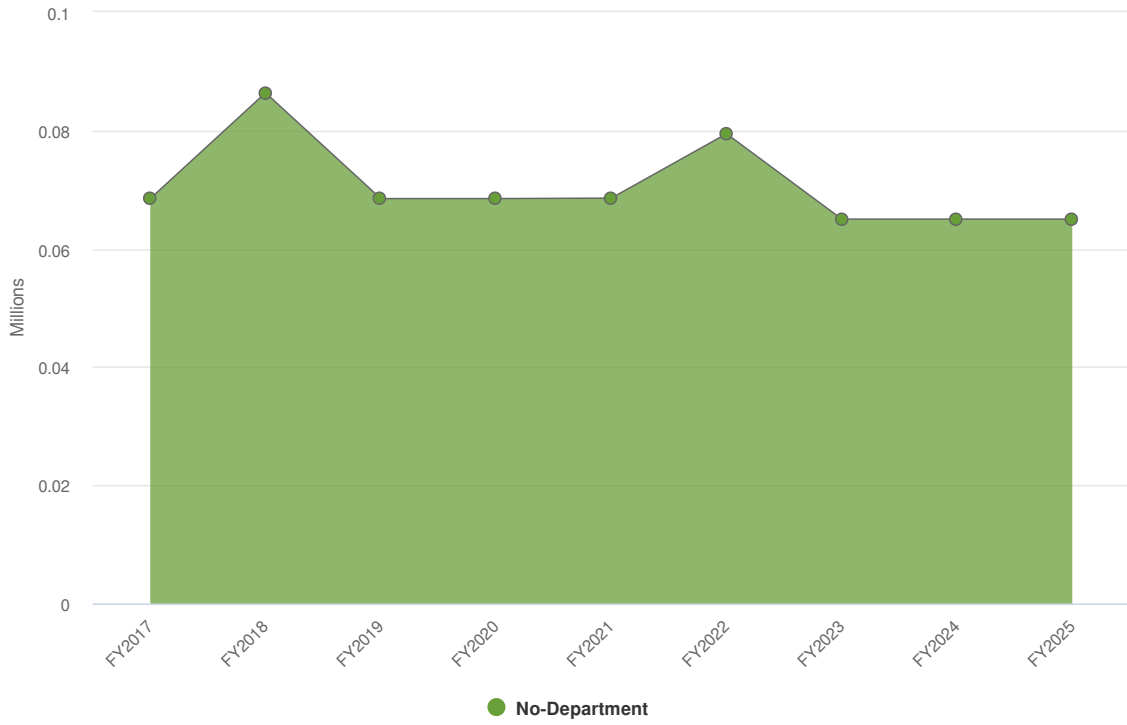


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$61,479.40	\$0.00	\$0.00	0%
Total Revenue Source:	\$61,479.40	\$0.00	\$0.00	0%

Expenditures



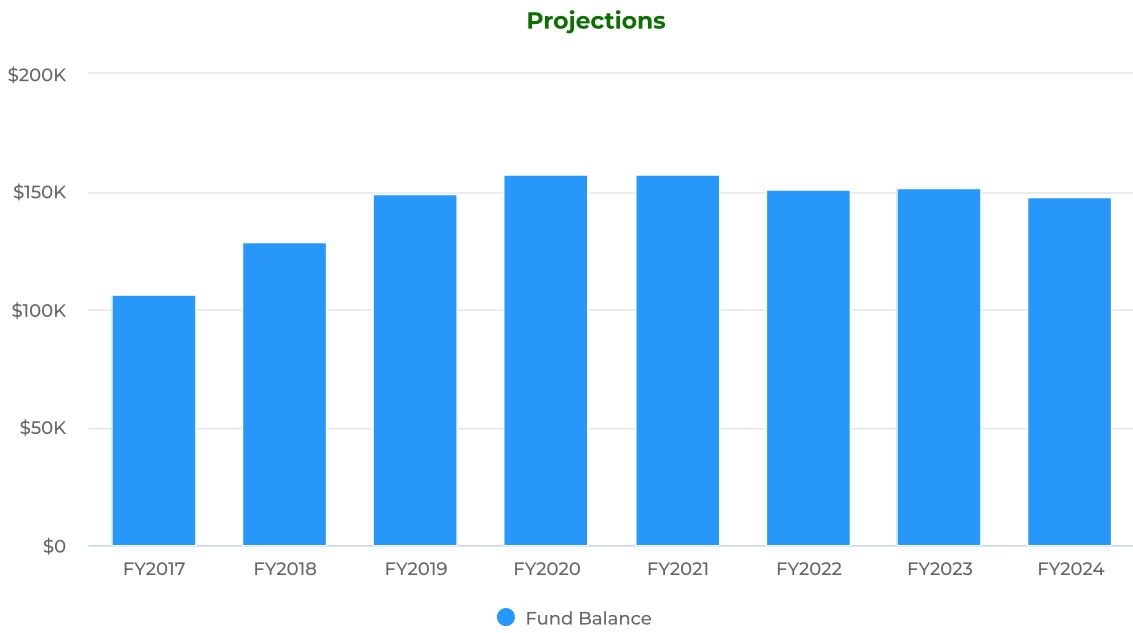
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$65,000.00	\$0.00	\$65,000.00	N/A
Total Expenditures:	\$65,000.00	\$0.00	\$65,000.00	N/A



Fund Balance



FY 2024 balance is as of 7/31/24.





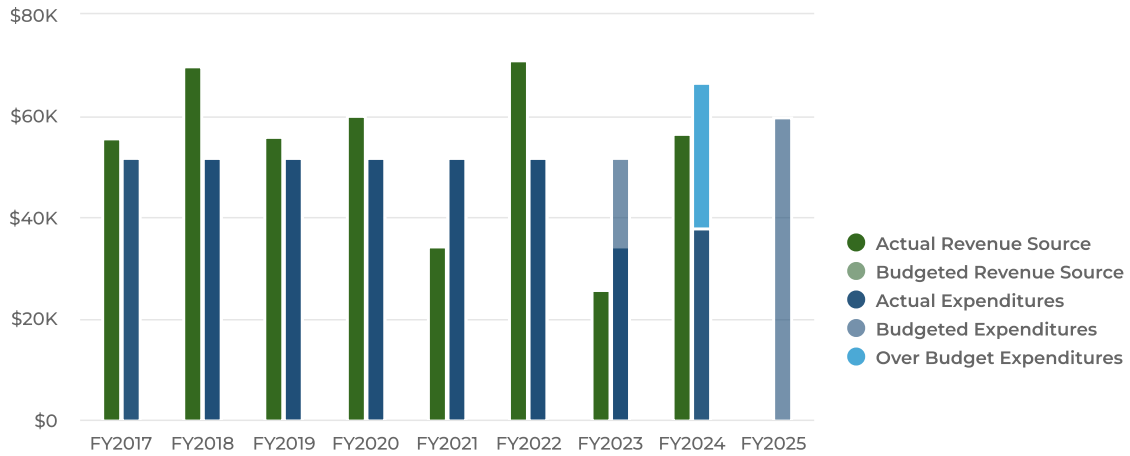
Mental Deficiency Fund

[Property Tax Distribution Fund]

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.

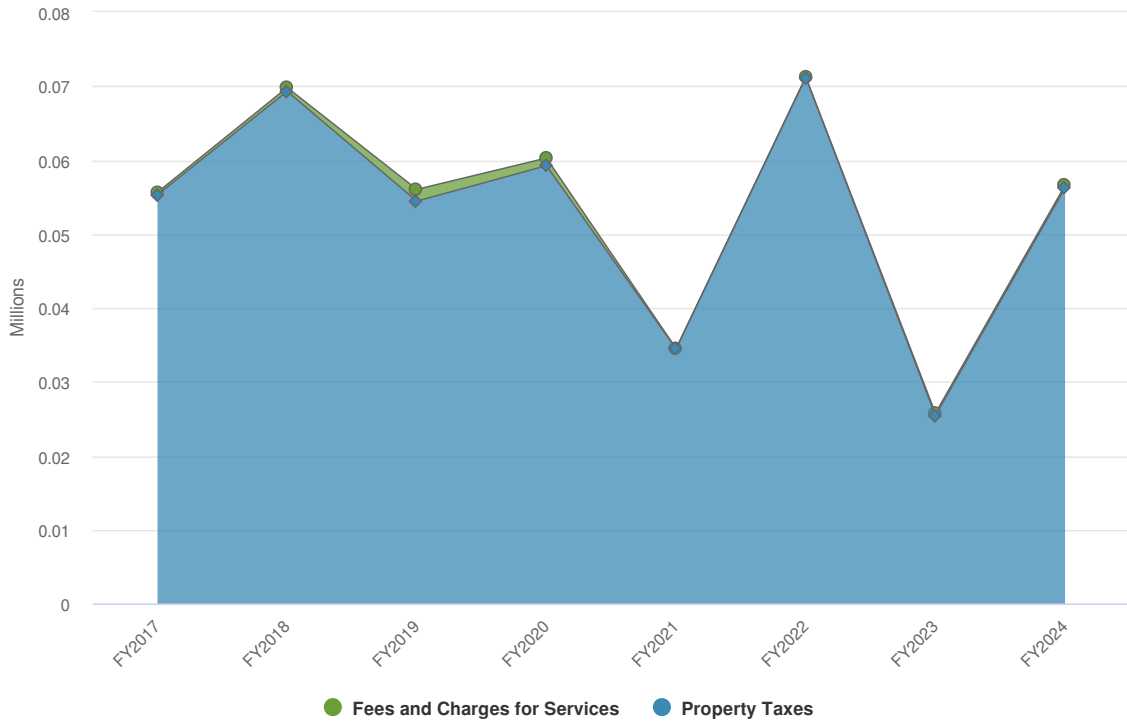
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 57.9% or \$22K to \$60K in FY2025.



Revenues

Budgeted and Historical 2025 Revenues

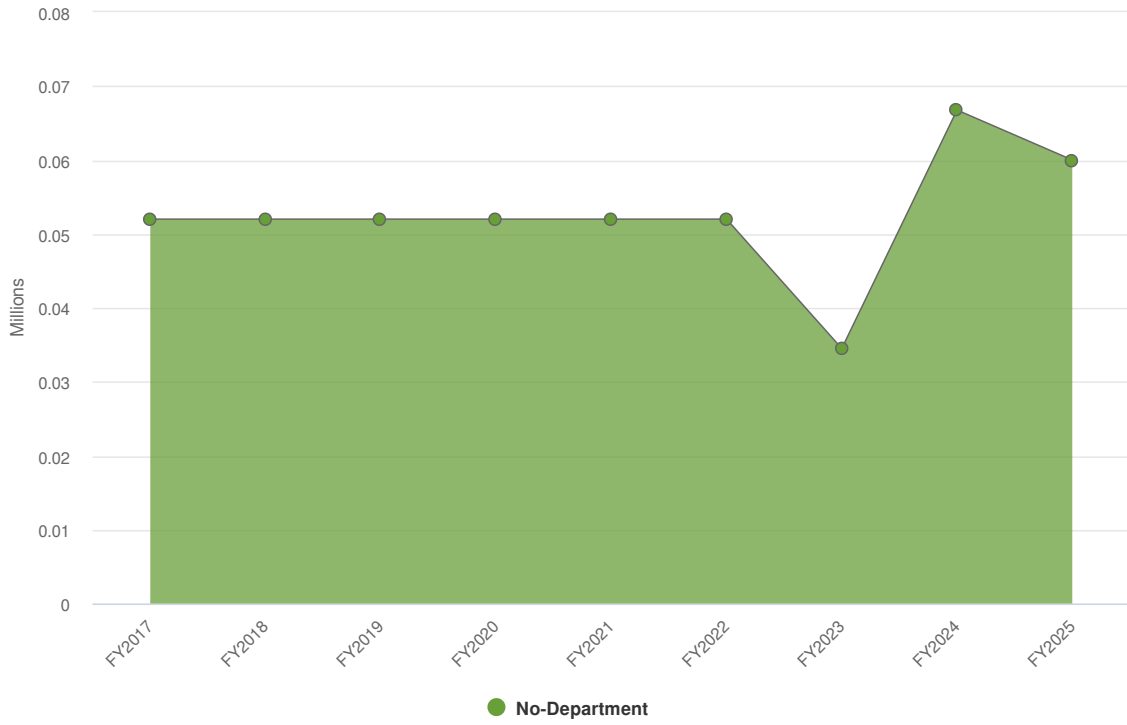


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Property Taxes	\$56,232.25	\$0.00	\$0.00	0%
Fees and Charges for Services	\$340.34	\$0.00	\$0.00	0%
Total Revenue Source:	\$56,572.59	\$0.00	\$0.00	0%

Expenditures



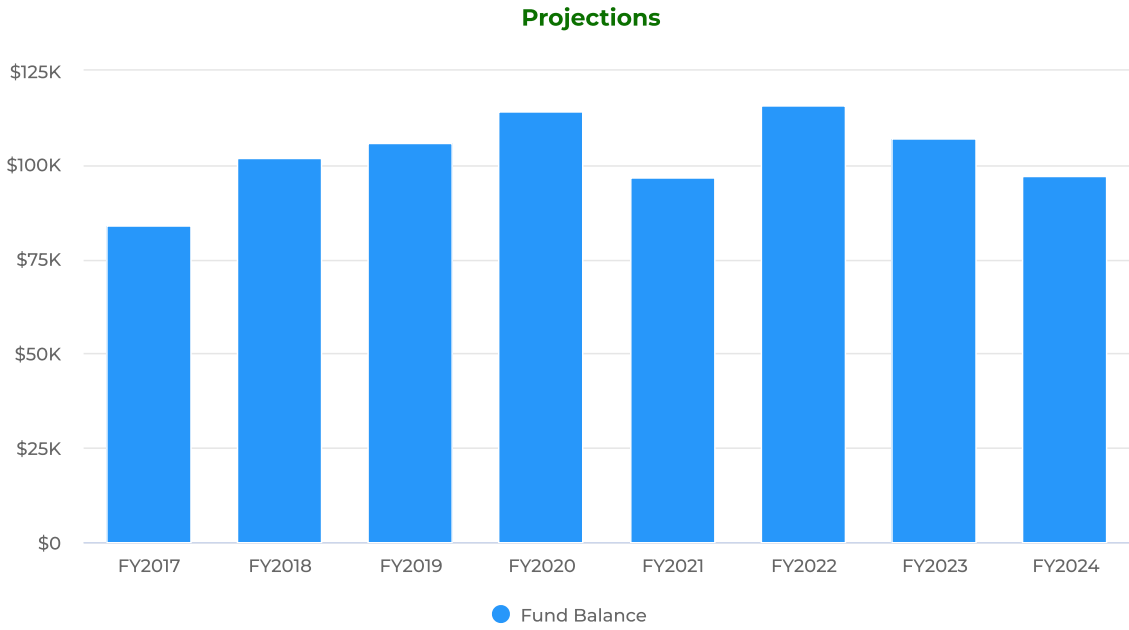
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$66,753.77	\$38,000.00	\$60,000.00	57.9%
Total Expenditures:	\$66,753.77	\$38,000.00	\$60,000.00	57.9%



Fund Balance



FY 2024 balance is as of 7/31/24.





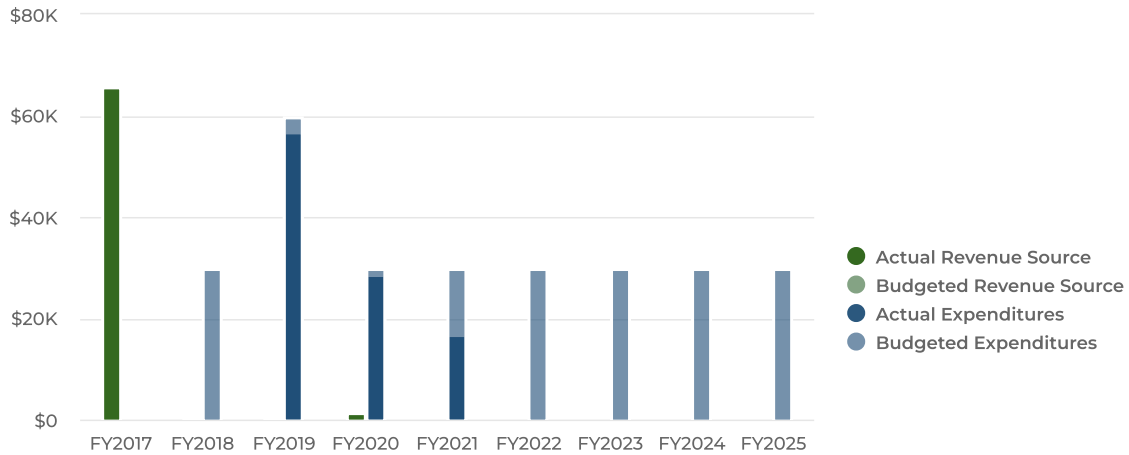
Revolving Loan Fund

[Official: County Board]

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. Beginning in 2016, the CDAP requirements were no longer required.

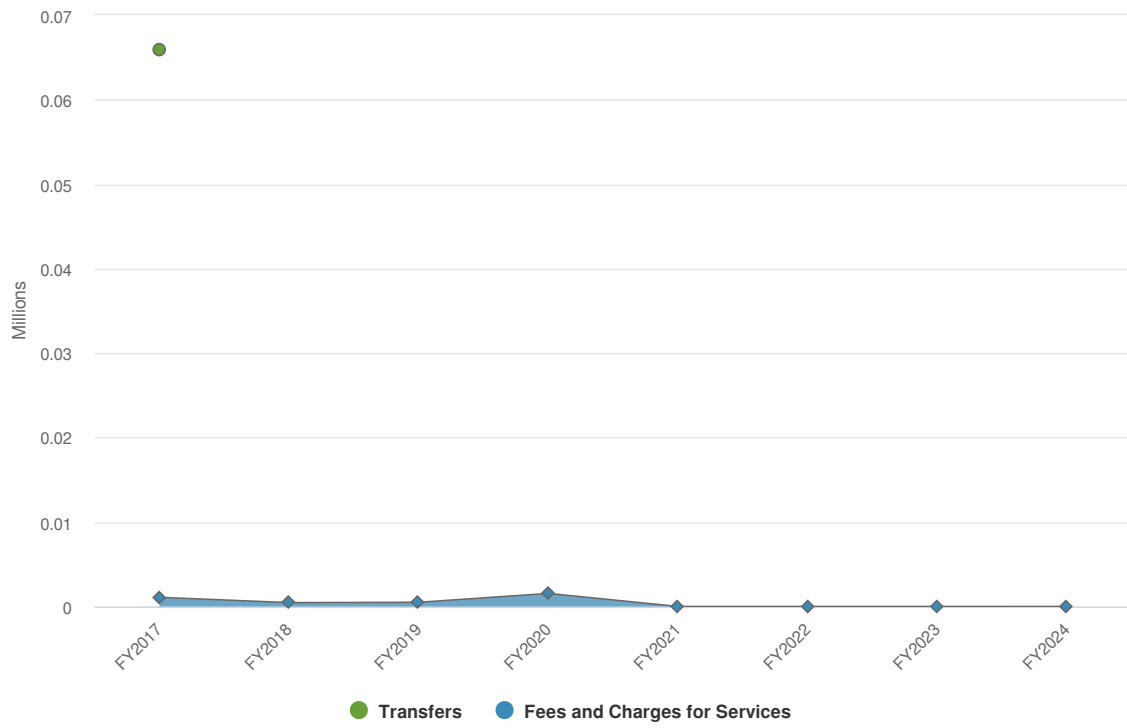
Summary

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



Revenues

Budgeted and Historical 2025 Revenues

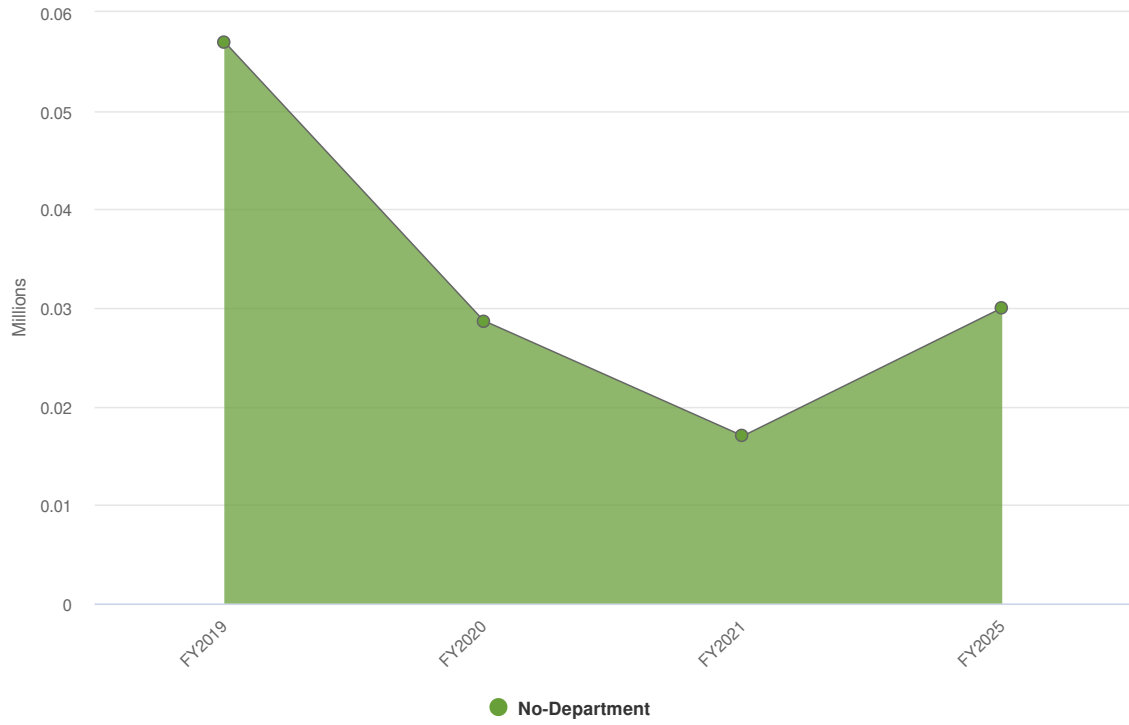


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$10.96	\$0.00	\$0.00	0%
Total Revenue Source:	\$10.96	\$0.00	\$0.00	0%

Expenditures



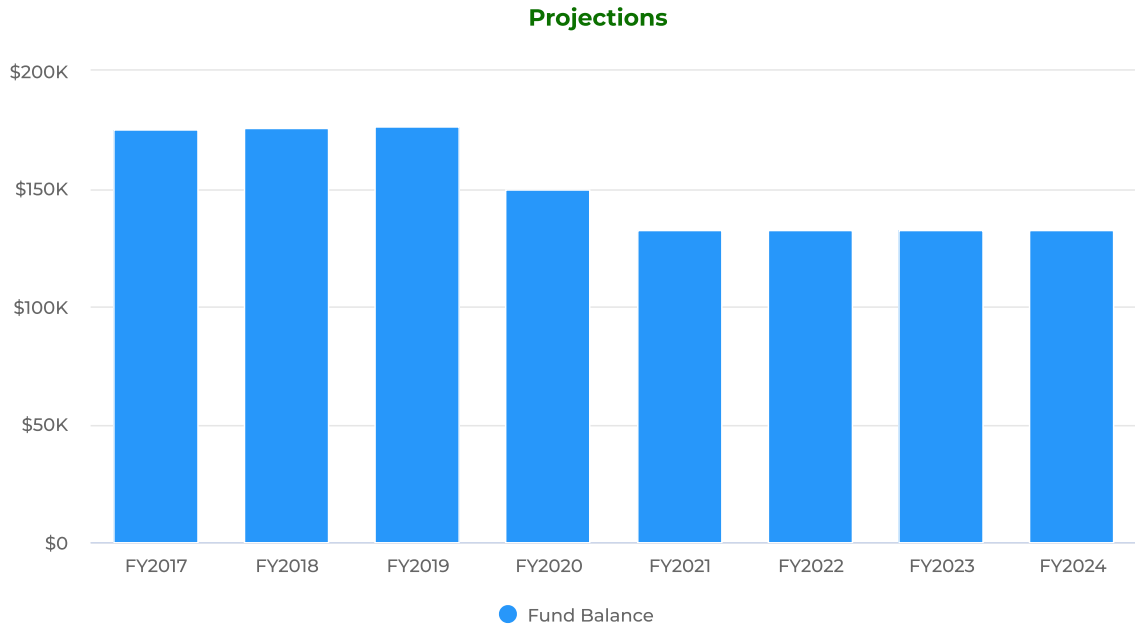
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$0.00	\$30,000.00	\$30,000.00	0%
Total Expenditures:	\$0.00	\$30,000.00	\$30,000.00	0%



Fund Balance



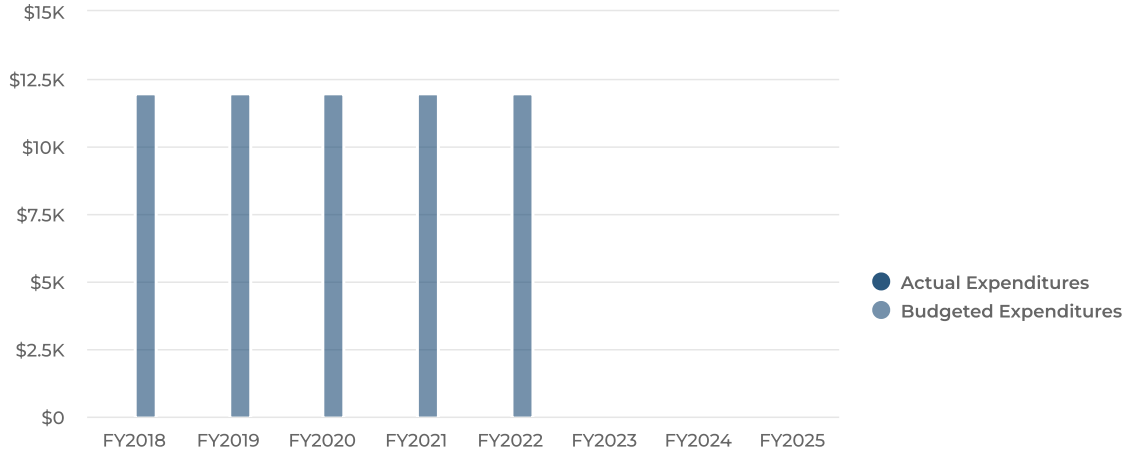
FY 2023 balance is as of 7/31/23.





Summary

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



Expenditures by Function

Budgeted Expenditures by Function

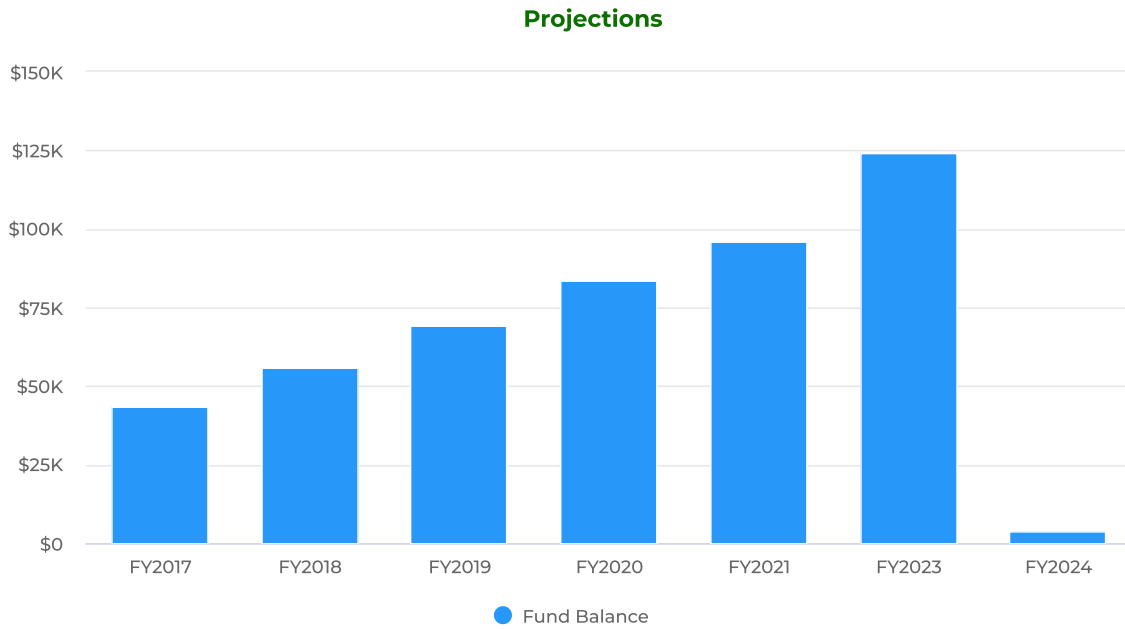
Budgeted and Historical Expenditures by Function

Name	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
------	--



Name	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display	

Fund Balance



FY 2024 balance is as of 7/31/24.





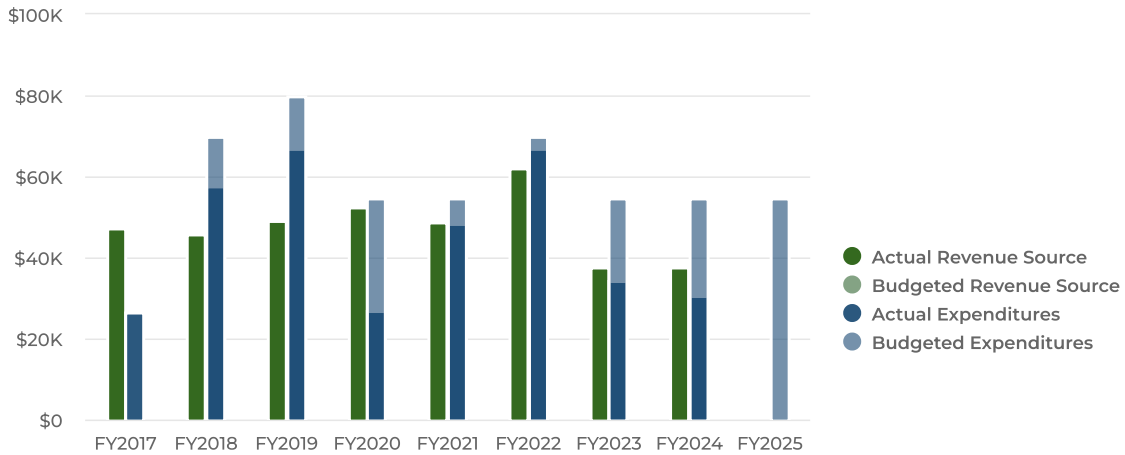
Recorders Microfilm Fund

[Official: County Clerk]

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.

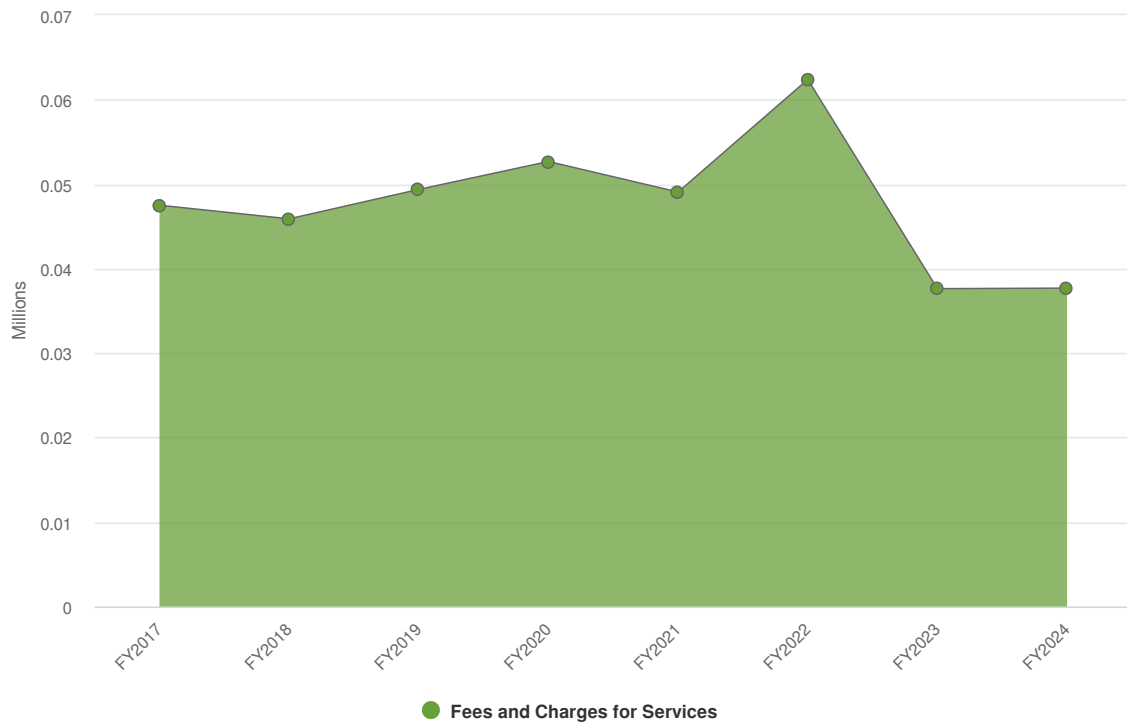
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$55K in FY2025.



Revenues

Budgeted and Historical 2025 Revenues

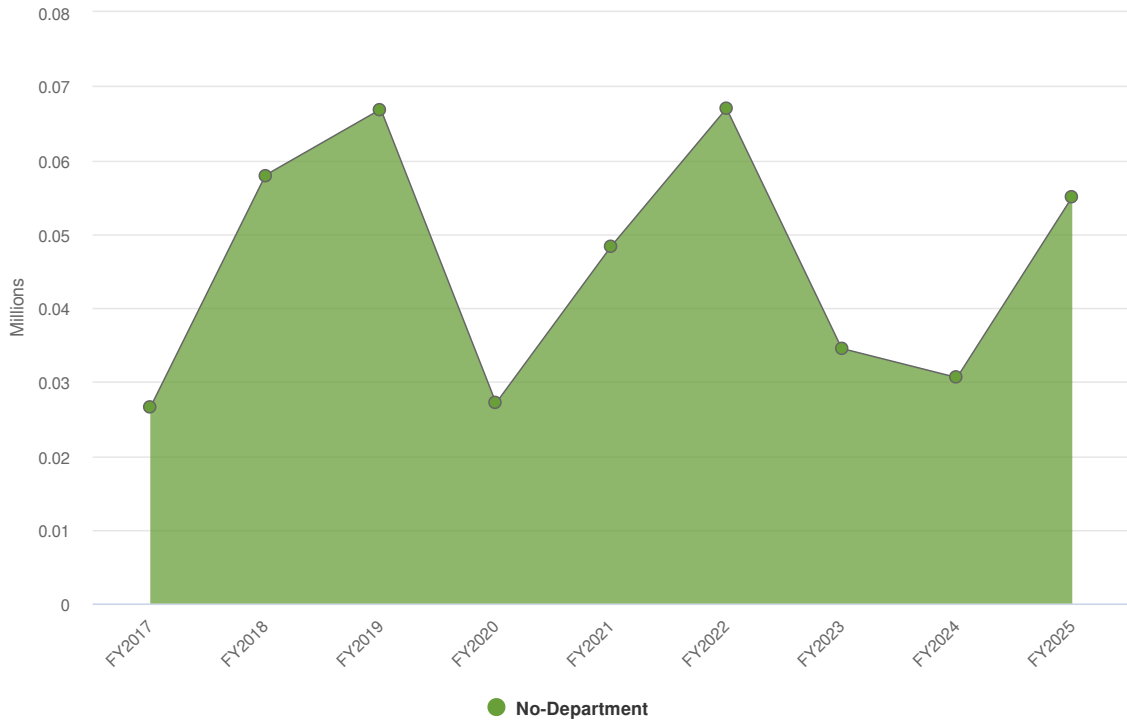


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$37,688.19	\$0.00	\$0.00	0%
Total Revenue Source:	\$37,688.19	\$0.00	\$0.00	0%

Expenditures



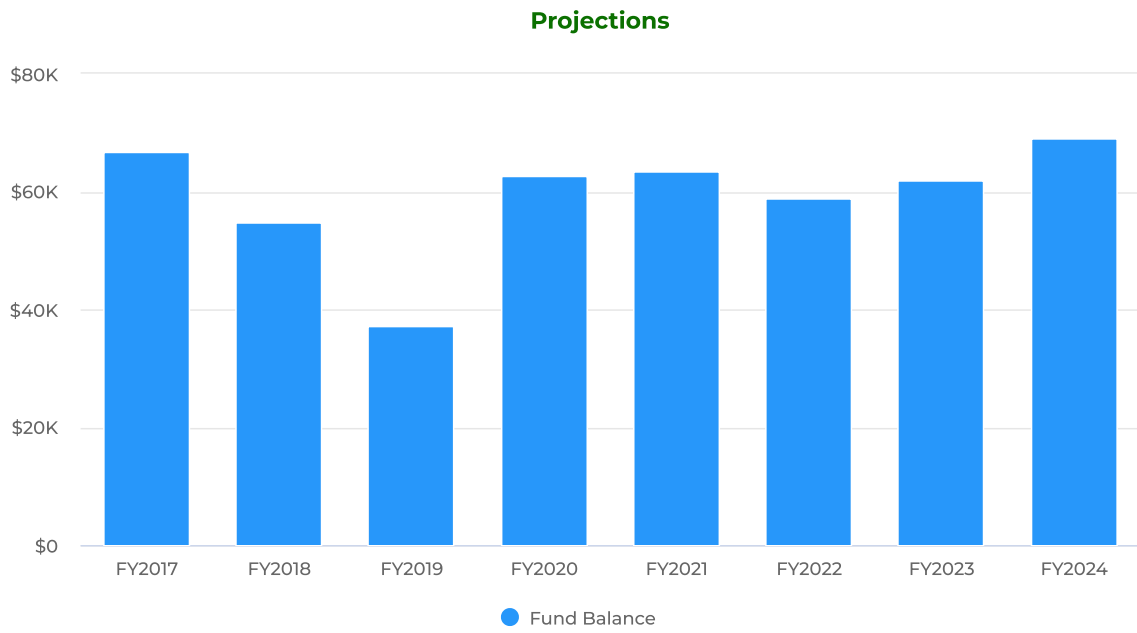
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$30,565.27	\$55,000.00	\$55,000.00	0%
Total Expenditures:	\$30,565.27	\$55,000.00	\$55,000.00	0%



Fund Balance



FY 2024 balance is as of 7/31/24.





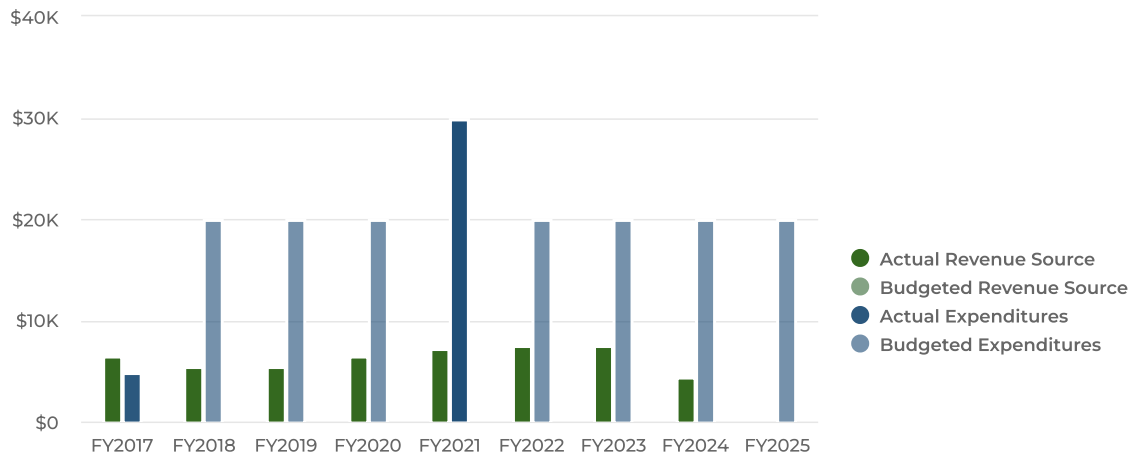
County Farm Account

[Official: County Board]

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.

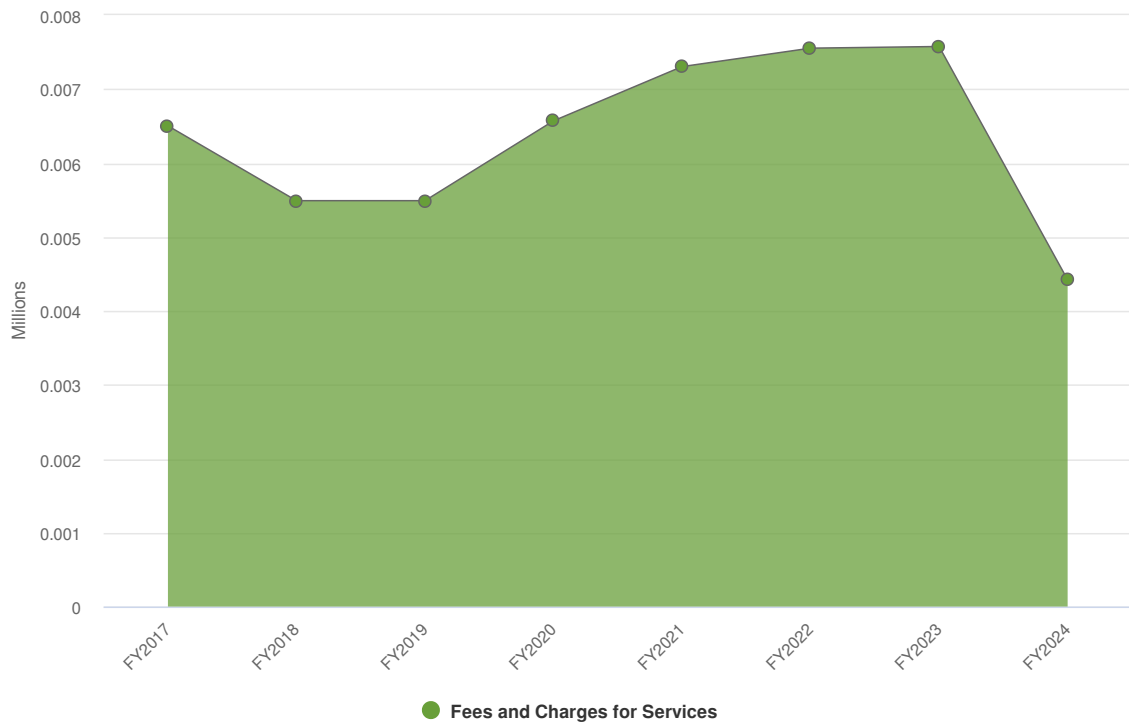
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$20K in FY2025.



Revenues

Budgeted and Historical 2025 Revenues

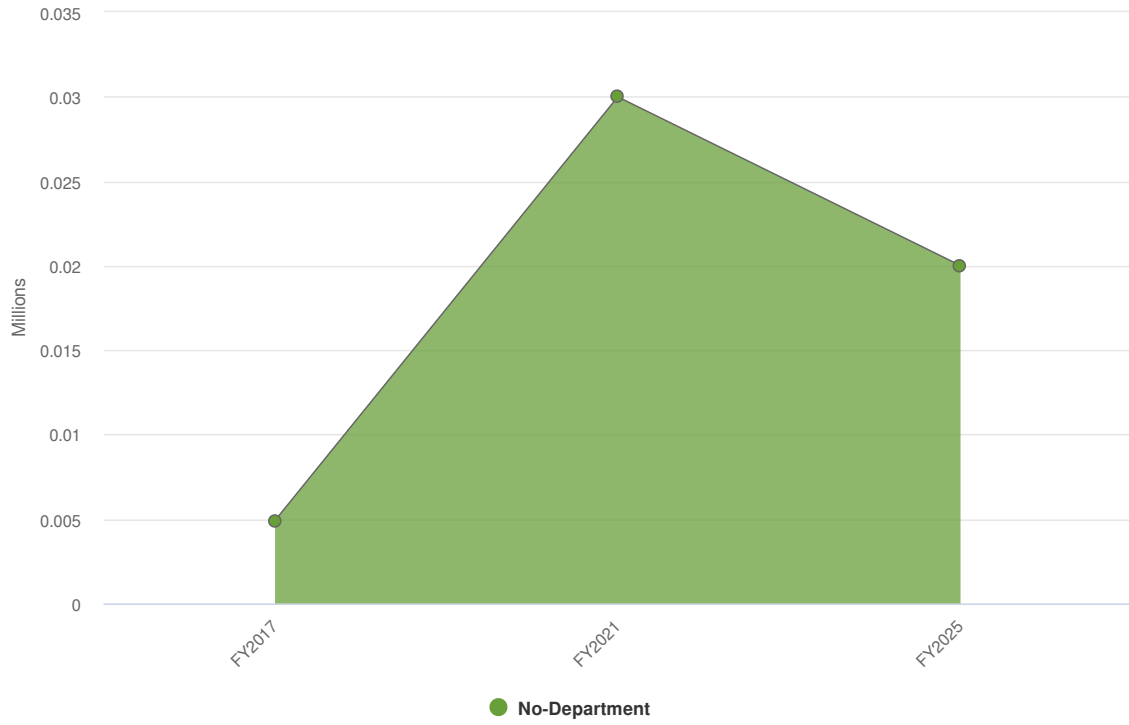


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$4,420.00	\$0.00	\$0.00	0%
Total Revenue Source:	\$4,420.00	\$0.00	\$0.00	0%

Expenditures



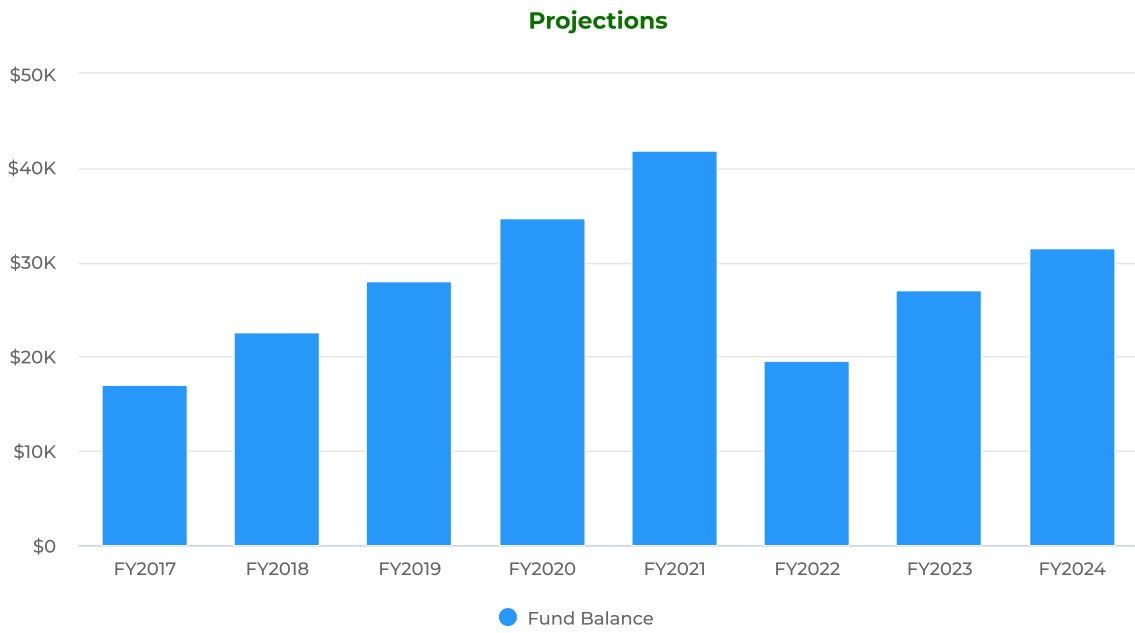
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$0.00	\$20,000.00	\$20,000.00	0%
Total Expenditures:	\$0.00	\$20,000.00	\$20,000.00	0%



Fund Balance



FY 2024 balance is as of 7/31/24.





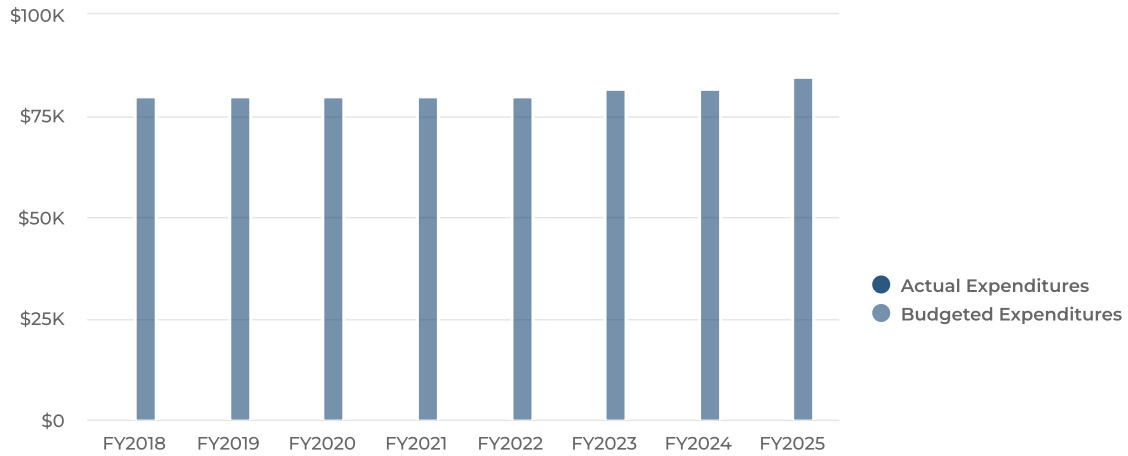
Macoupin Extension Service

[Official: Property Tax Distribution]

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

Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 3.7% or \$3K to \$85K in FY2025.



Expenditures



Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
Development	\$0.00	\$82,000.00	\$85,000.00	3.7%
Total Expenditures:	\$0.00	\$82,000.00	\$85,000.00	3.7%





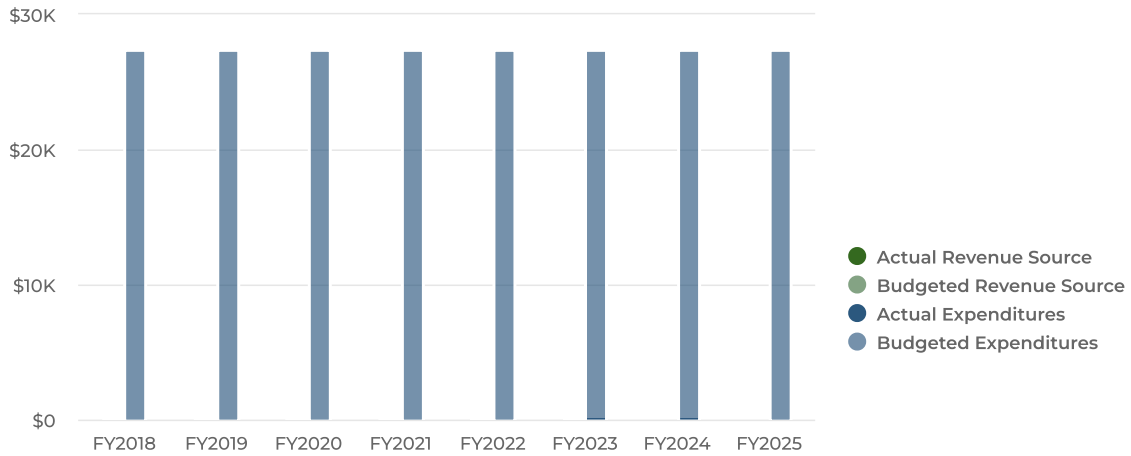
Maintenance & Child Support Fund

[Official: Circuit Clerk]

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. Prior to FY 19-20, this fund was housed in the Circuit Clerk's office and records exist for it there.

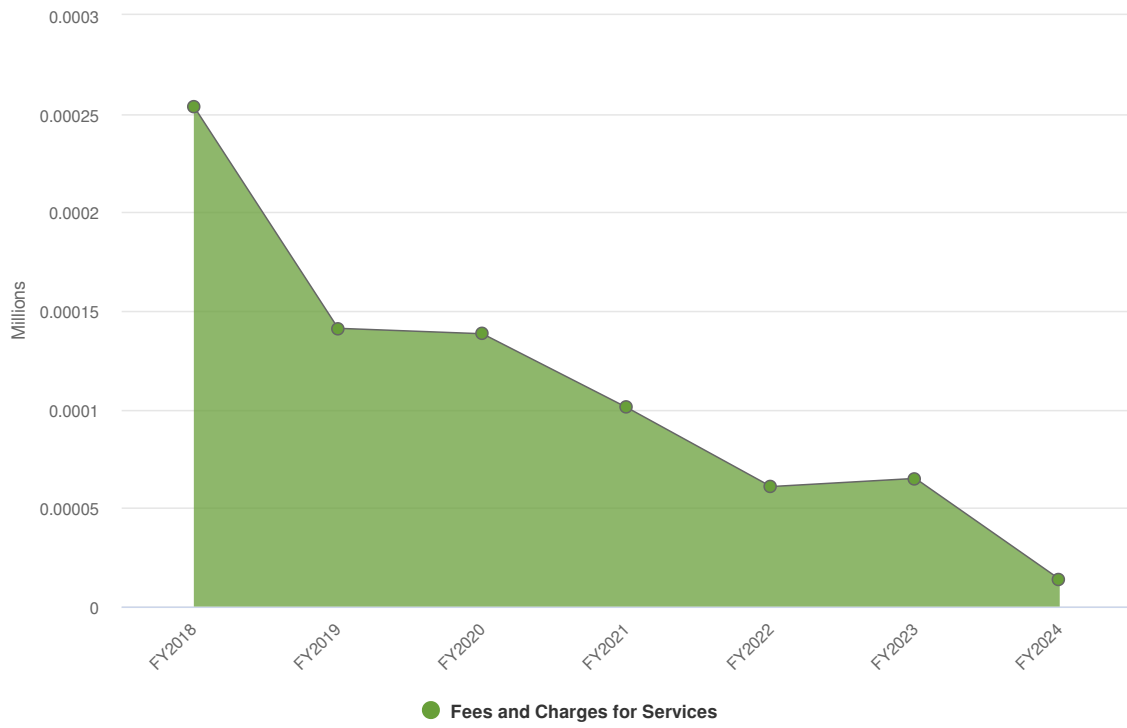
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$27.5K in FY2025.



Revenues

Budgeted and Historical 2025 Revenues

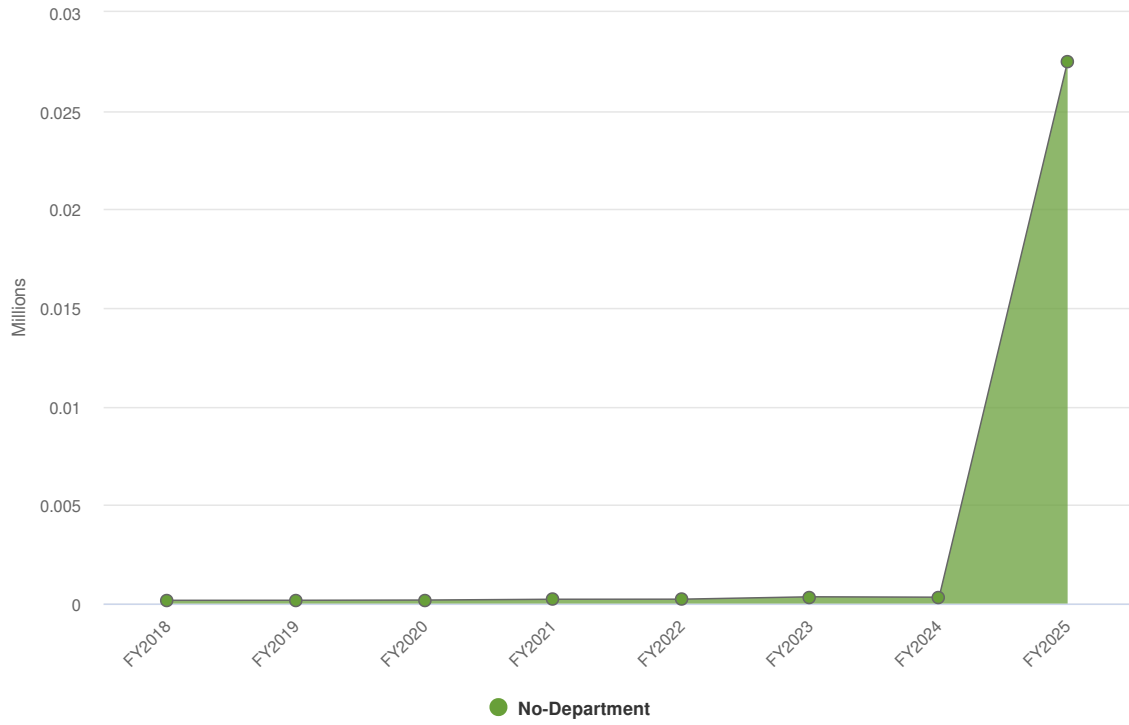


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$13.80	\$0.00	\$0.00	0%
Total Revenue Source:	\$13.80	\$0.00	\$0.00	0%

Expenditures



Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$321.57	\$27,500.00	\$27,500.00	0%
Total Expenditures:	\$321.57	\$27,500.00	\$27,500.00	0%



Fund Balance



FY 2024 balance is as of 7/31/24.





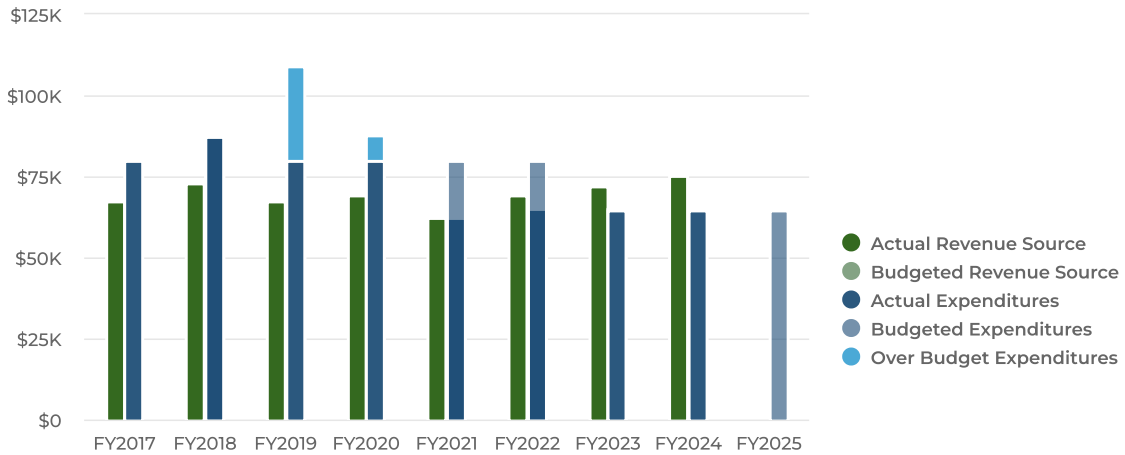
COP's Grant School

[Official: Sheriff]

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.

Summary

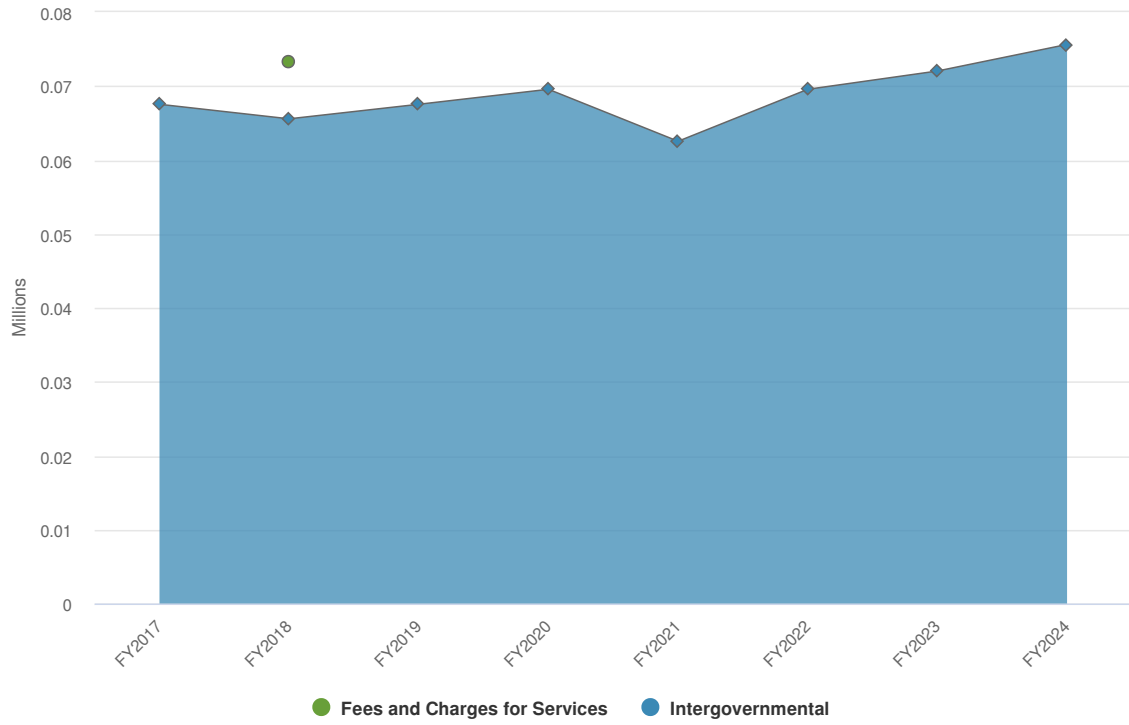
The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$65K to \$65K in FY2025.



Please note there is a \$75,000 transfer budgeted from this fund to the General Fund.

Revenues

Budgeted and Historical 2025 Revenues

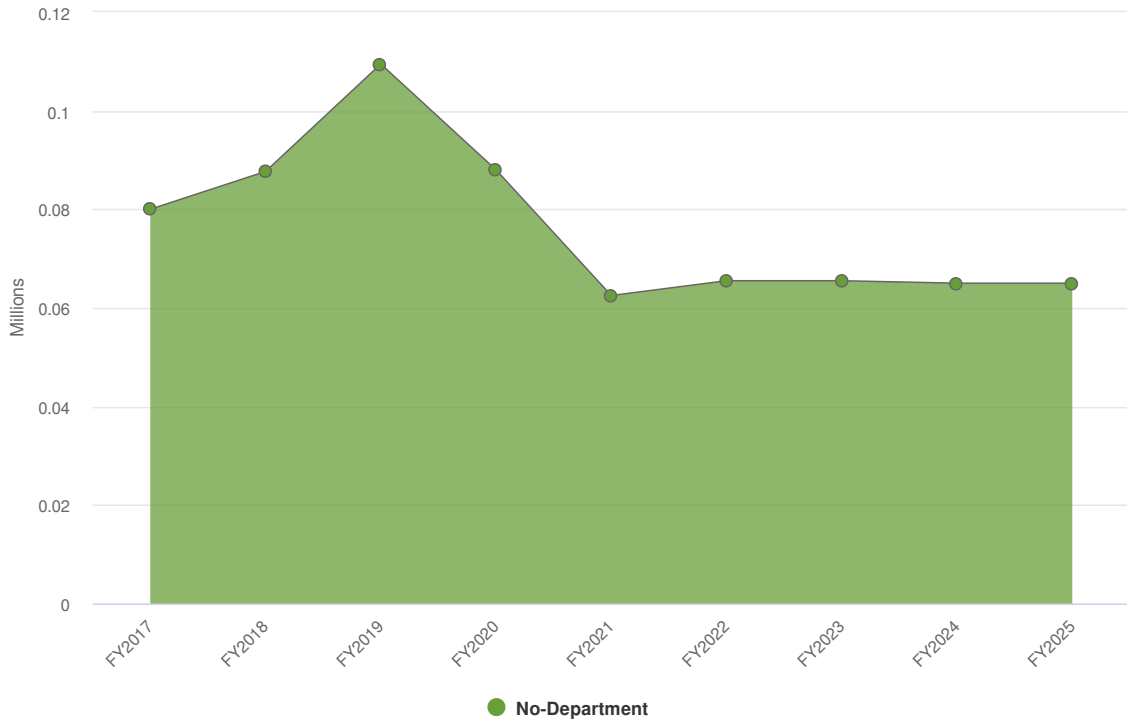


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Intergovernmental	\$75,623.80	\$0.00	\$0.00	0%
Total Revenue Source:	\$75,623.80	\$0.00	\$0.00	0%

Expenditures



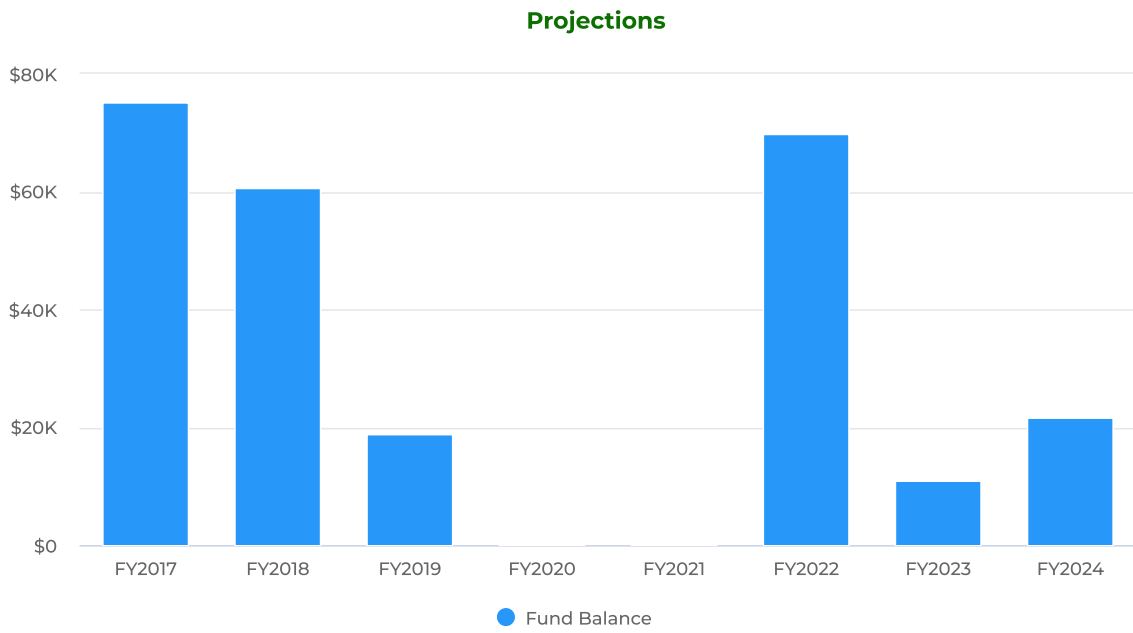
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$65,000.00	\$0.00	\$65,000.00	N/A
Total Expenditures:	\$65,000.00	\$0.00	\$65,000.00	N/A



Fund Balance



FY 2024 balance is as of 7/31/24.





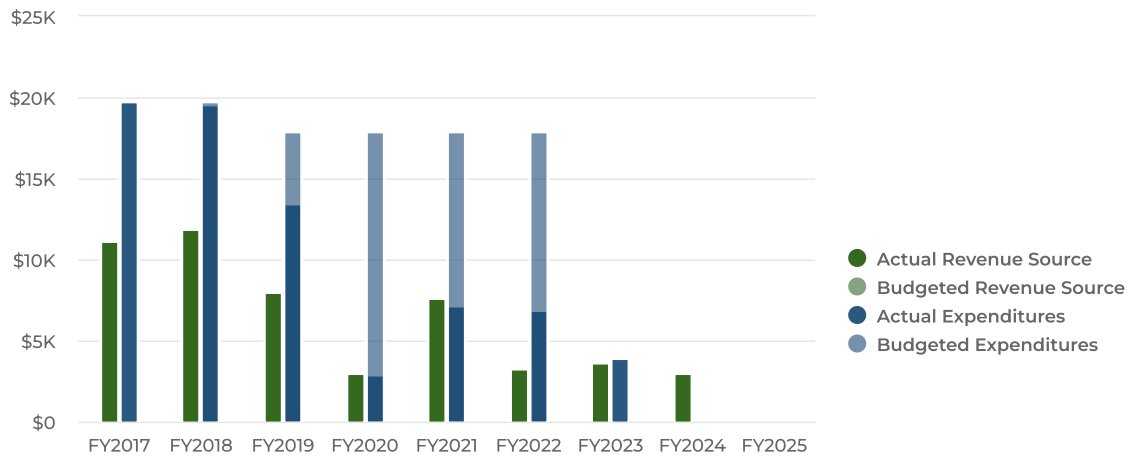
DUI Equip Fund

[Official: Sheriff]

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.

Summary

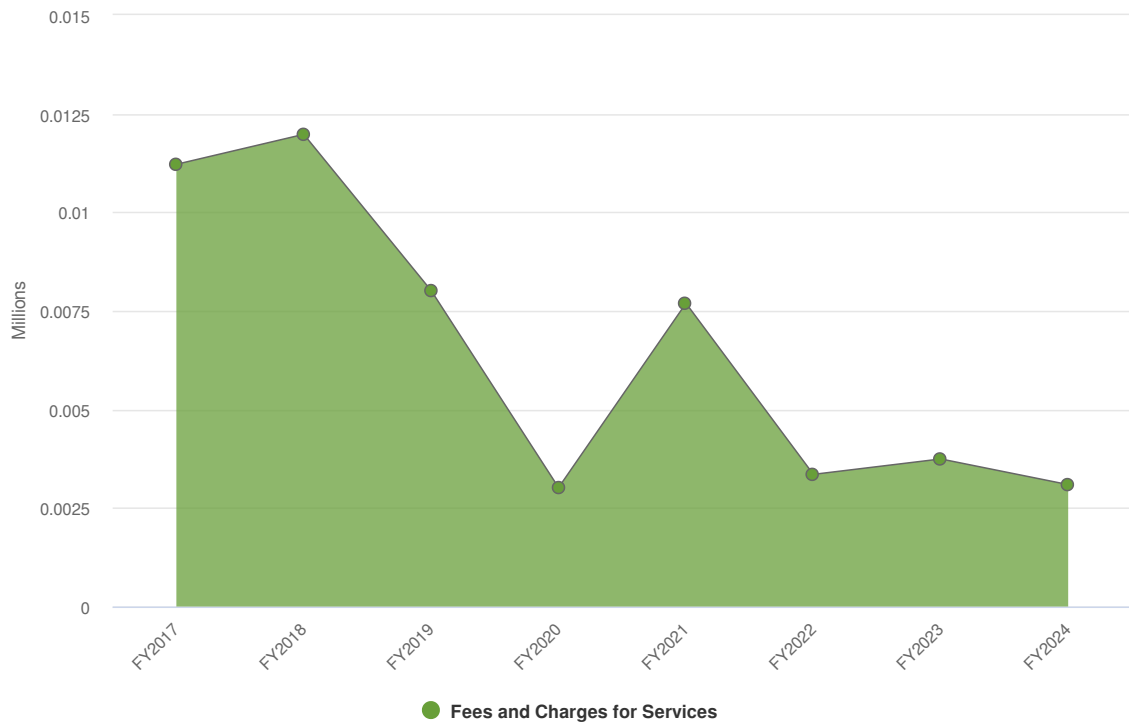
The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$0 to \$0 in FY2025.



Please note there is a \$15,000 transfer budgeted from this fund to the General Fund.

Revenues

Budgeted and Historical 2025 Revenues

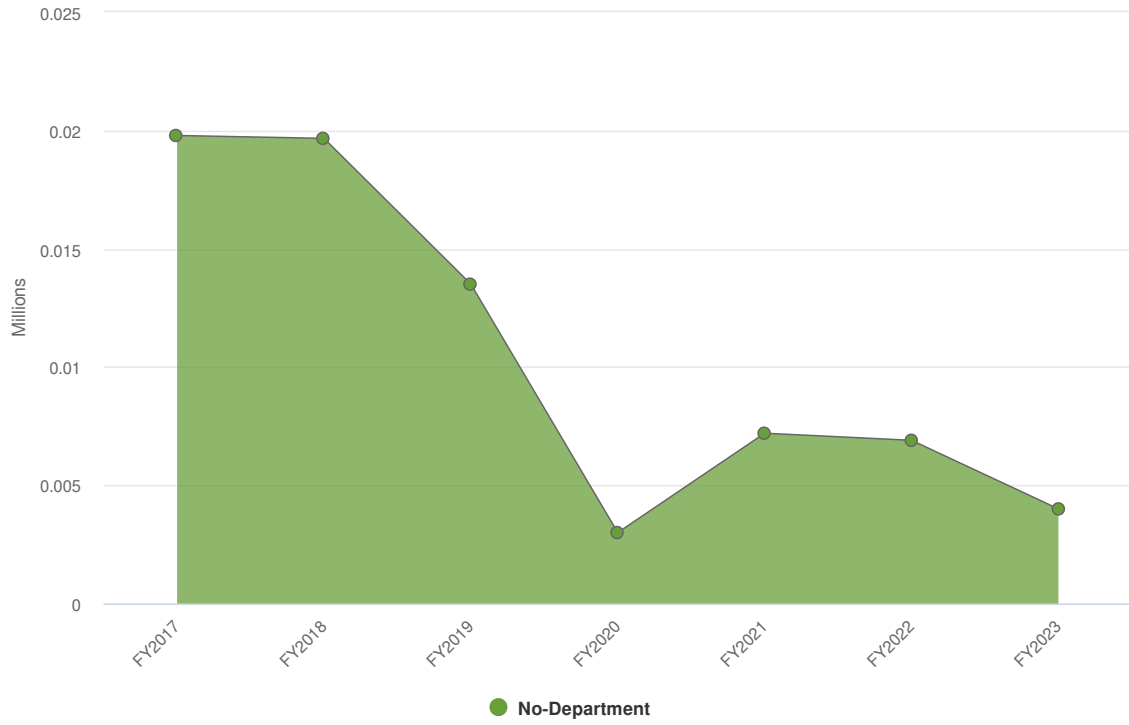


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$3,092.06	\$0.00	\$0.00	0%
Total Revenue Source:	\$3,092.06	\$0.00	\$0.00	0%

Expenditures



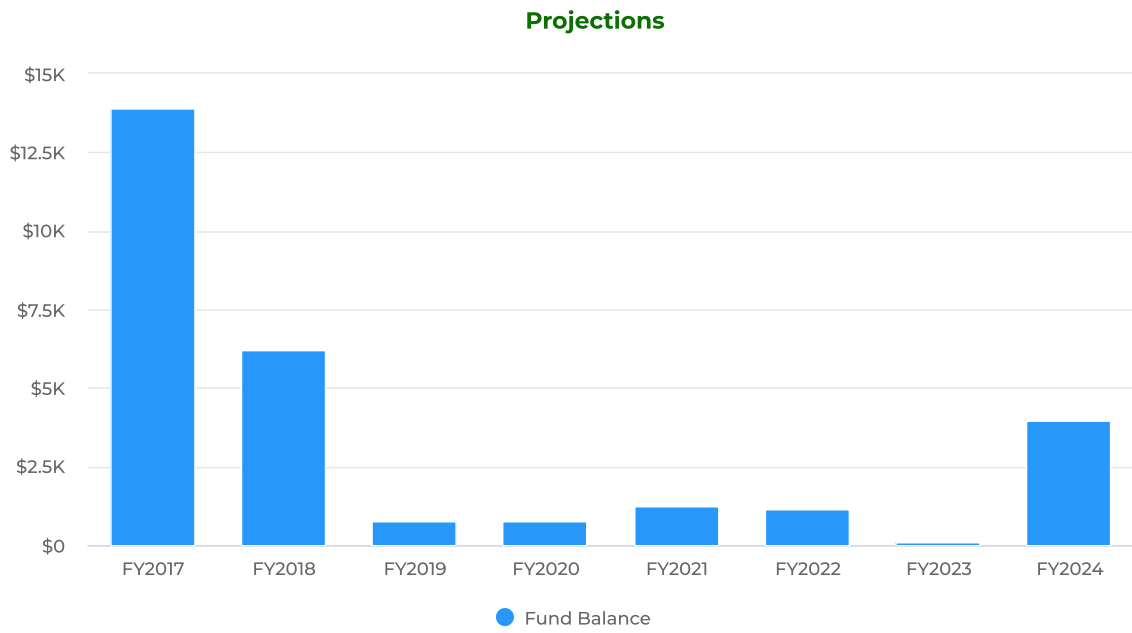
Budgeted and Historical Expenditures



Name	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display	



Fund Balance



FY 2024 balance is as of 7/31/24.





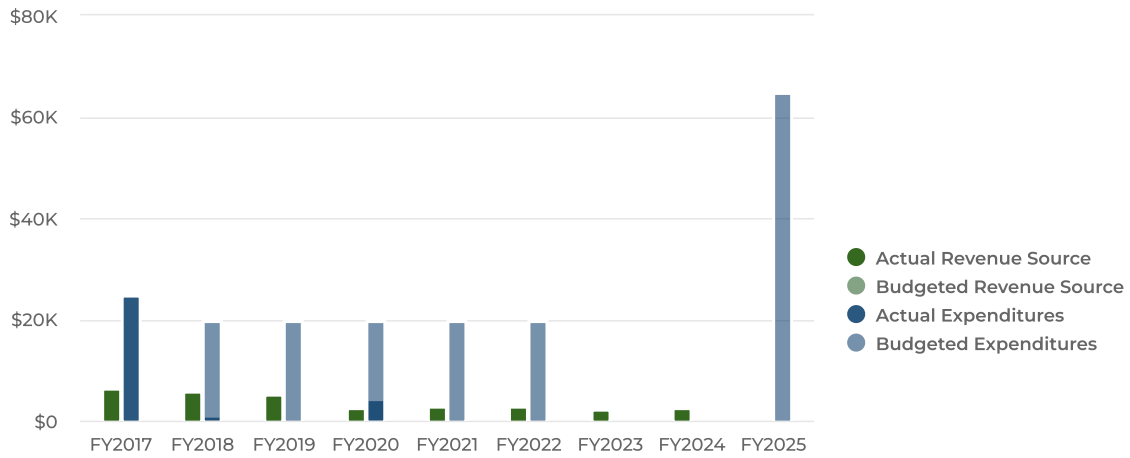
Arrestee's Medical Costs

[Official: Sheriff]

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.

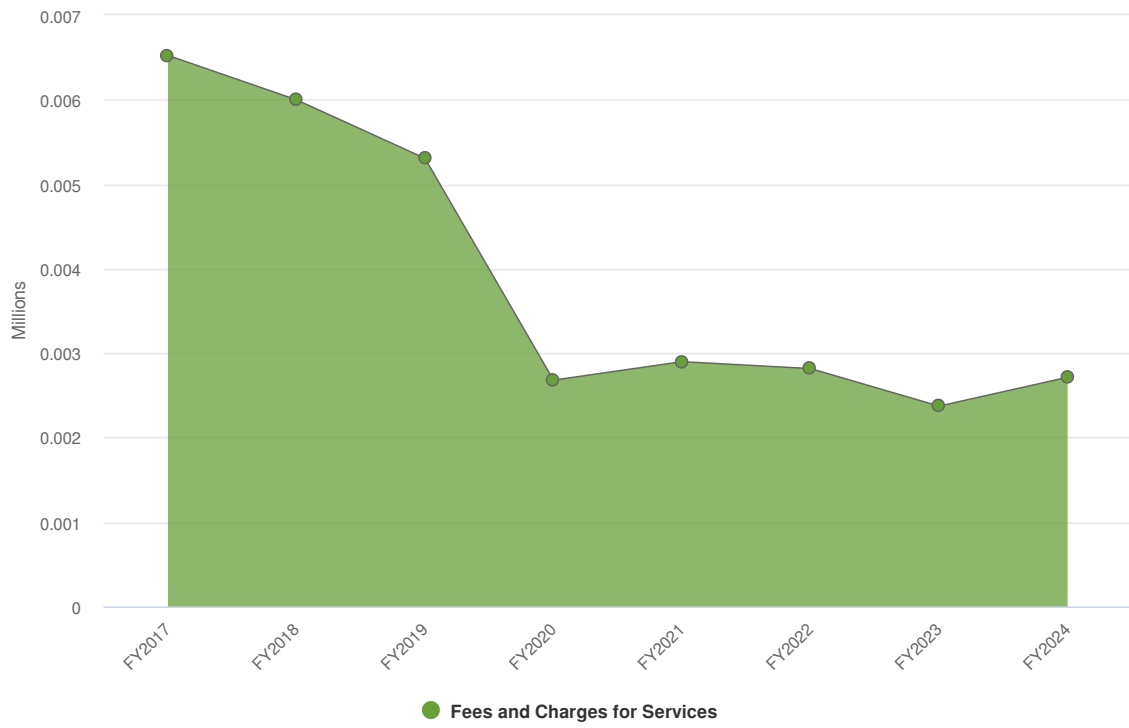
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 100% or \$65K to \$65K in FY2025.



Revenues

Budgeted and Historical 2025 Revenues

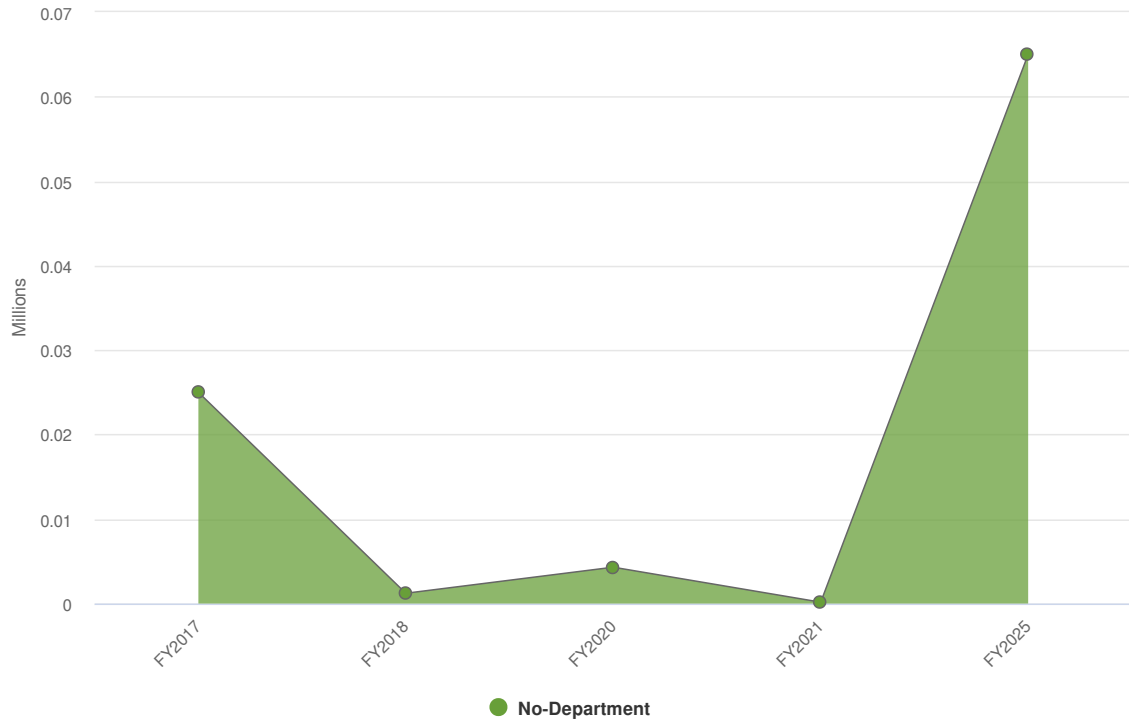


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$2,713.48	\$0.00	\$0.00	0%
Total Revenue Source:	\$2,713.48	\$0.00	\$0.00	0%

Expenditures



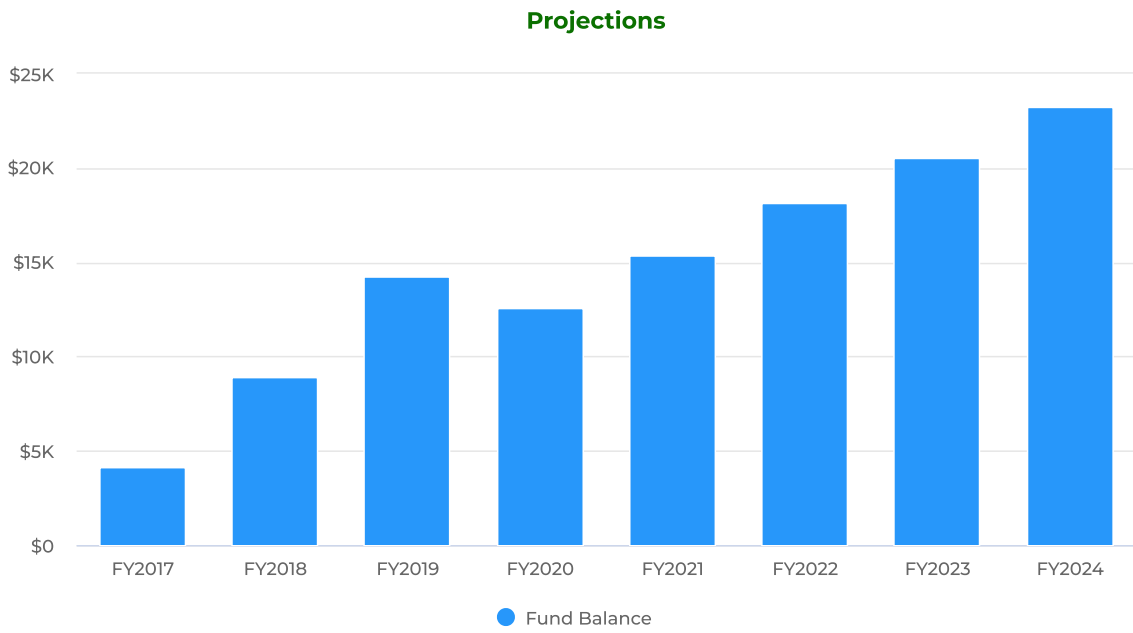
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$0.00	\$0.00	\$65,000.00	N/A
Total Expenditures:	\$0.00	\$0.00	\$65,000.00	N/A



Fund Balance



FY 2024 balance is as of 7/31/24.





Tax Sale Error in Interest Fund

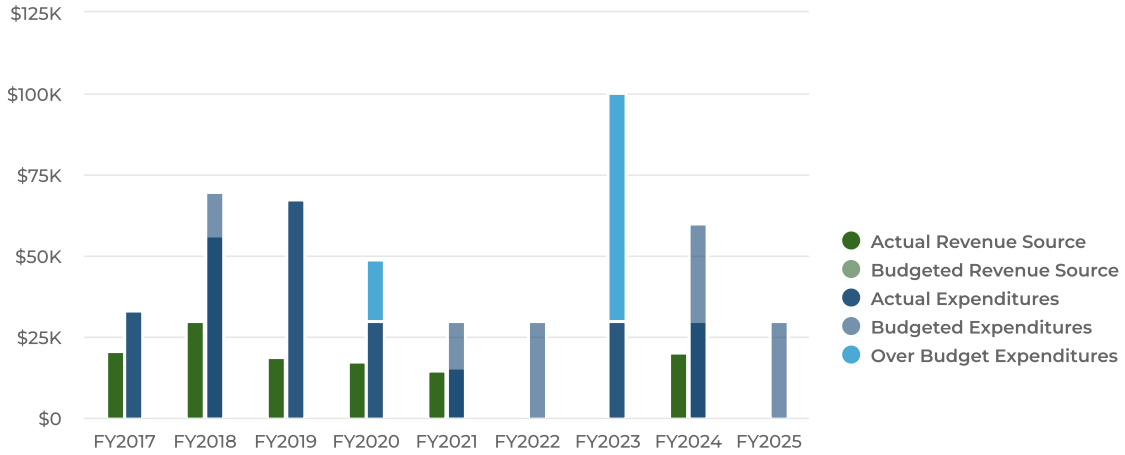
[Official: Treasurer]

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

The Treasurer is the only signee for this fund.

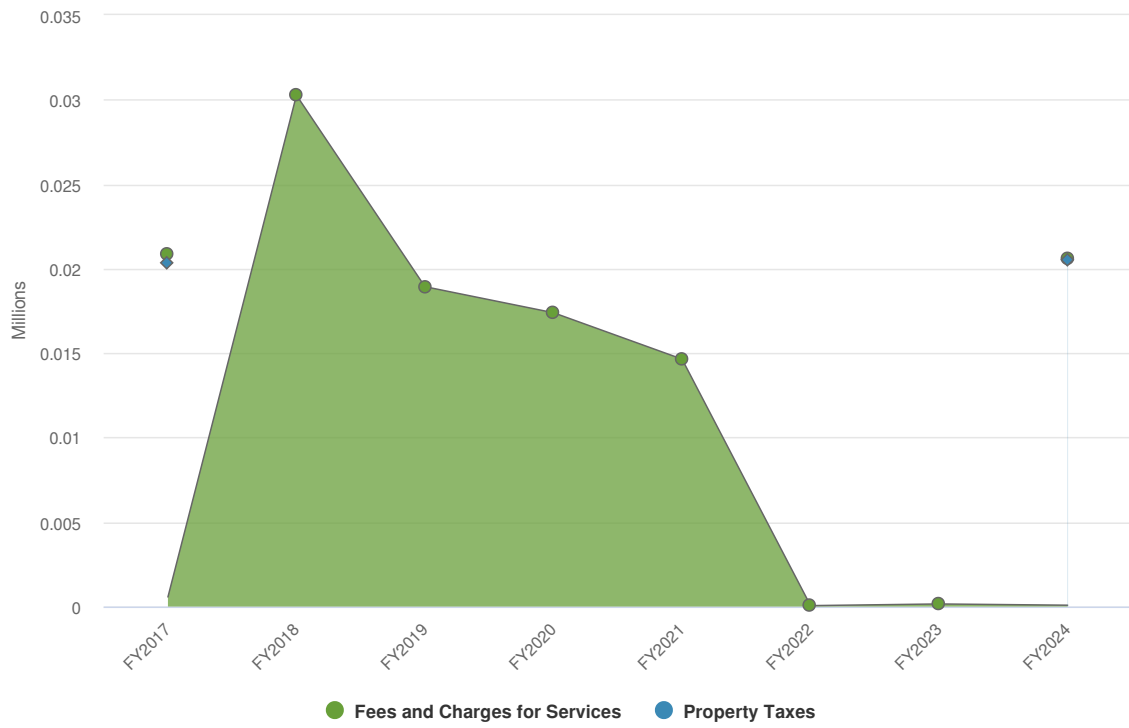
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to decrease by 50% or \$30K to \$30K in FY2025.



Revenues

Budgeted and Historical 2025 Revenues

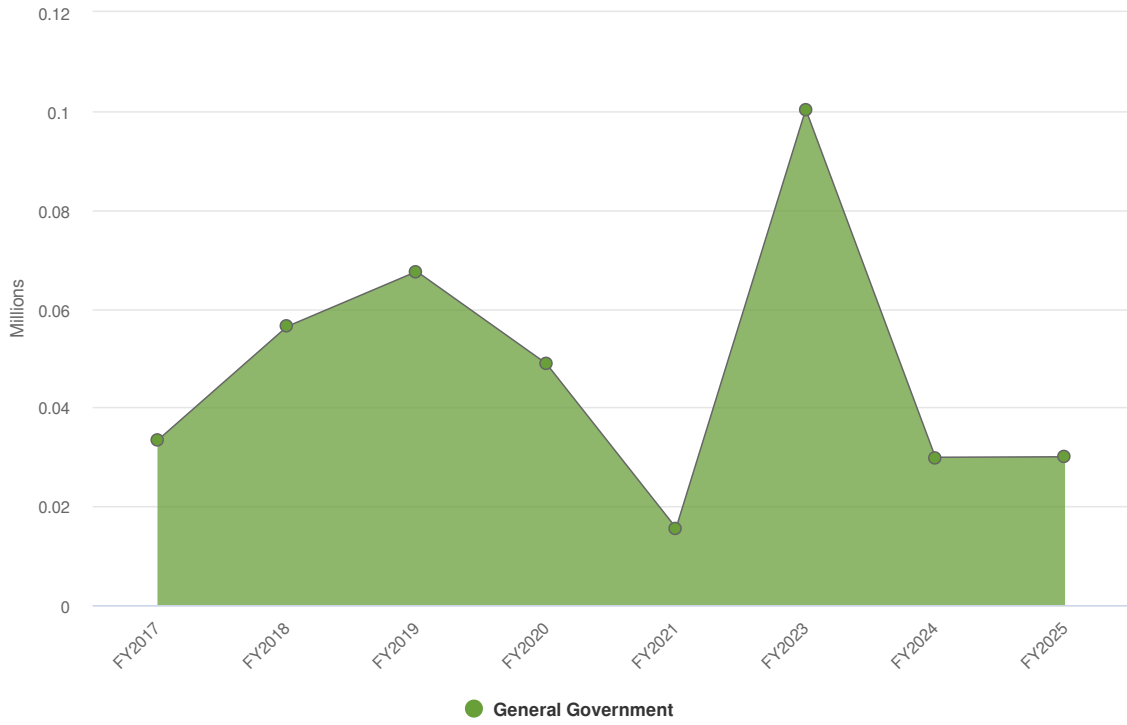


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Property Taxes	\$20,500.00	\$0.00	\$0.00	0%
Fees and Charges for Services	\$79.43	\$0.00	\$0.00	0%
Total Revenue Source:	\$20,579.43	\$0.00	\$0.00	0%

Expenditures



Budgeted and Historical Expenditures

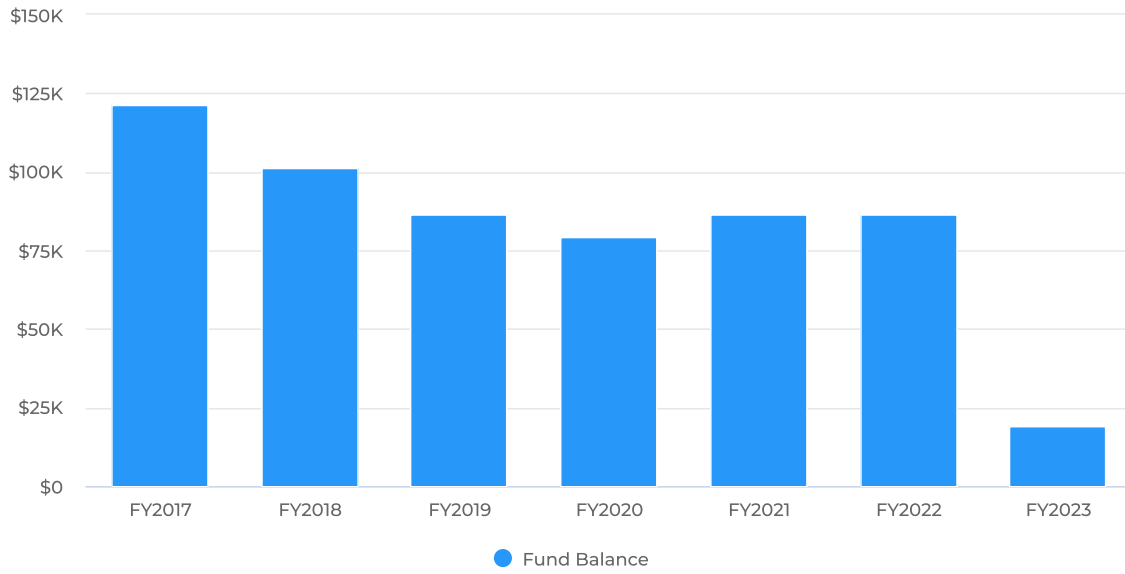


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
General Government	\$29,904.69	\$60,000.00	\$30,000.00	-50%
Total Expenditures:	\$29,904.69	\$60,000.00	\$30,000.00	-50%



Fund Balance

Projections



FY 2024 balance is as of 7/31/24.





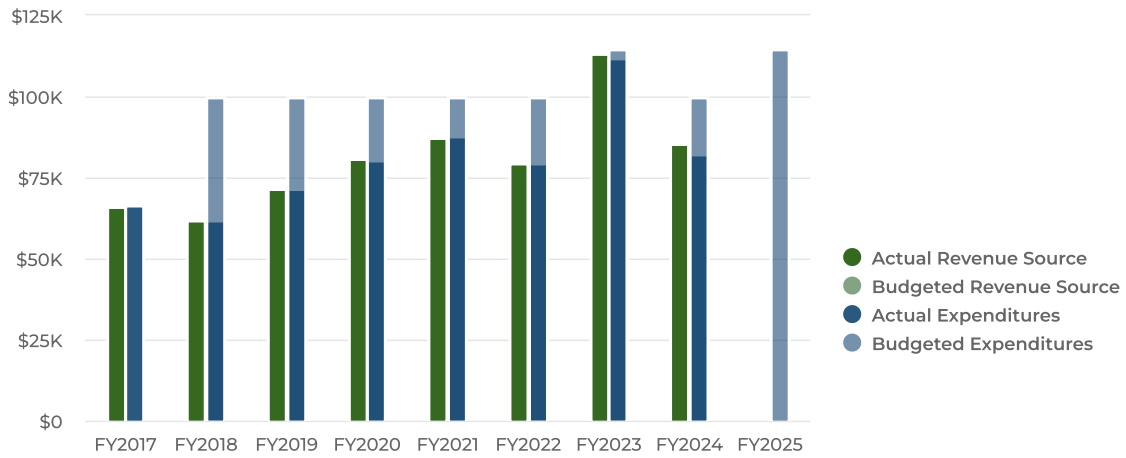
Health Ins Special Fund

[Official: County Clerk, County Board]

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.

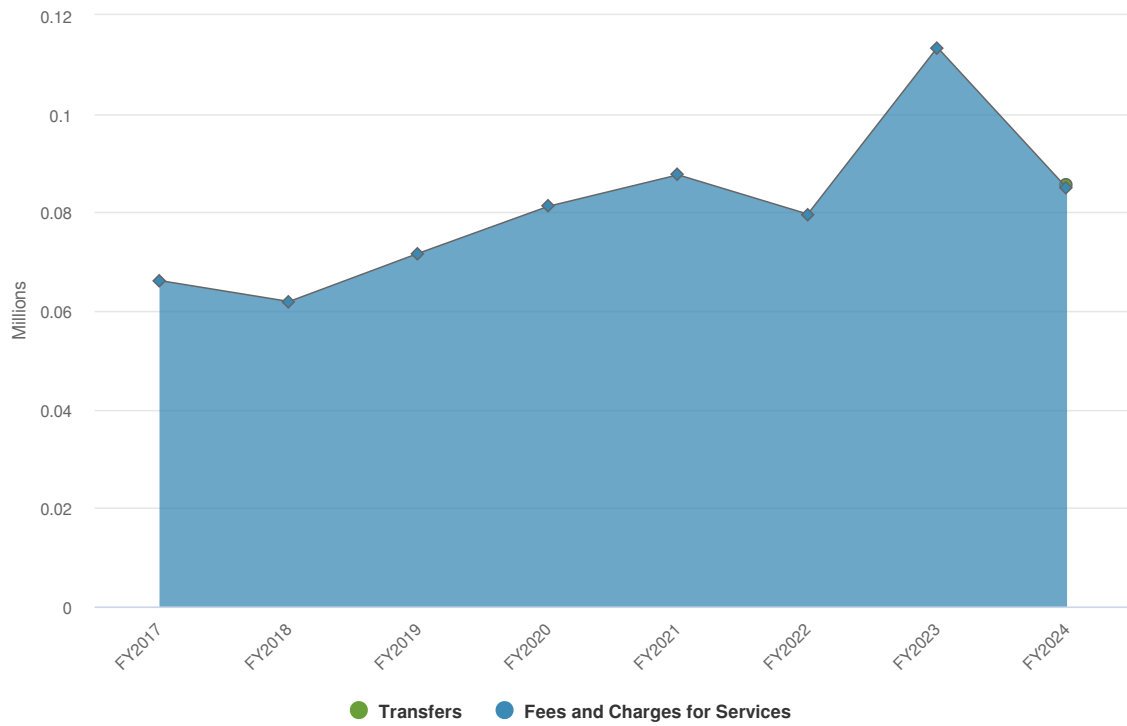
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 15.0% or \$15K to \$115K in FY2025.



Revenues

Budgeted and Historical 2025 Revenues

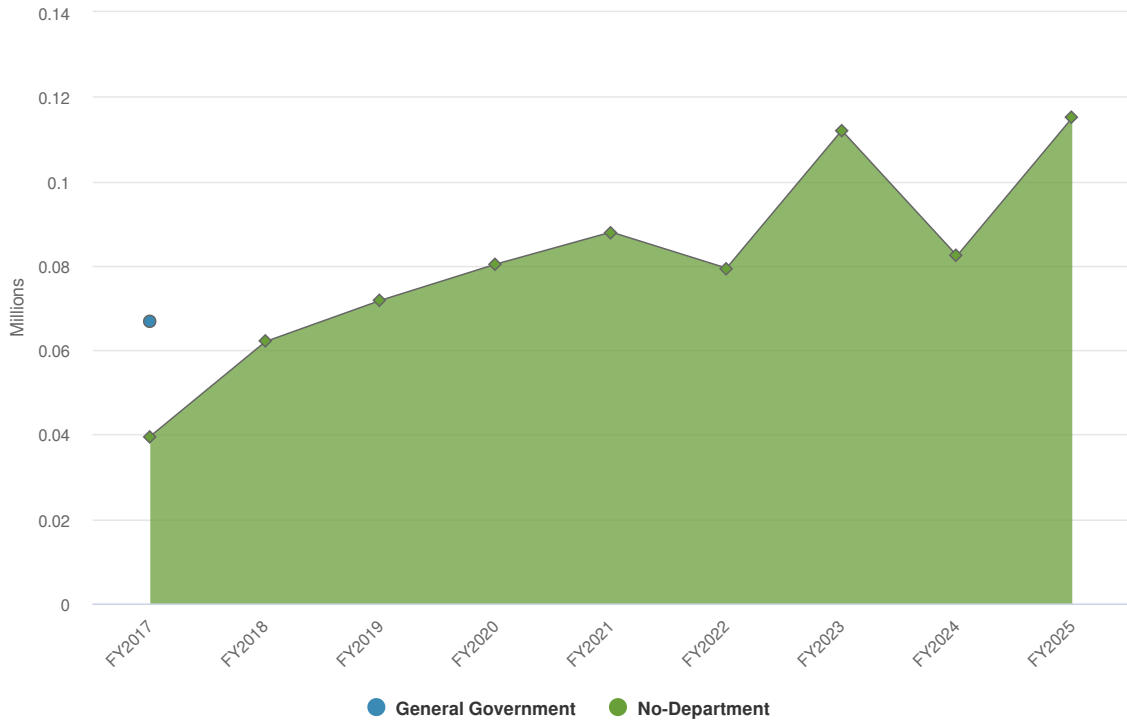


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$84,885.90	\$0.00	\$0.00	0%
Transfers	\$625.65	\$0.00	\$0.00	N/A
Total Revenue Source:	\$85,511.55	\$0.00	\$0.00	0%

Expenditures



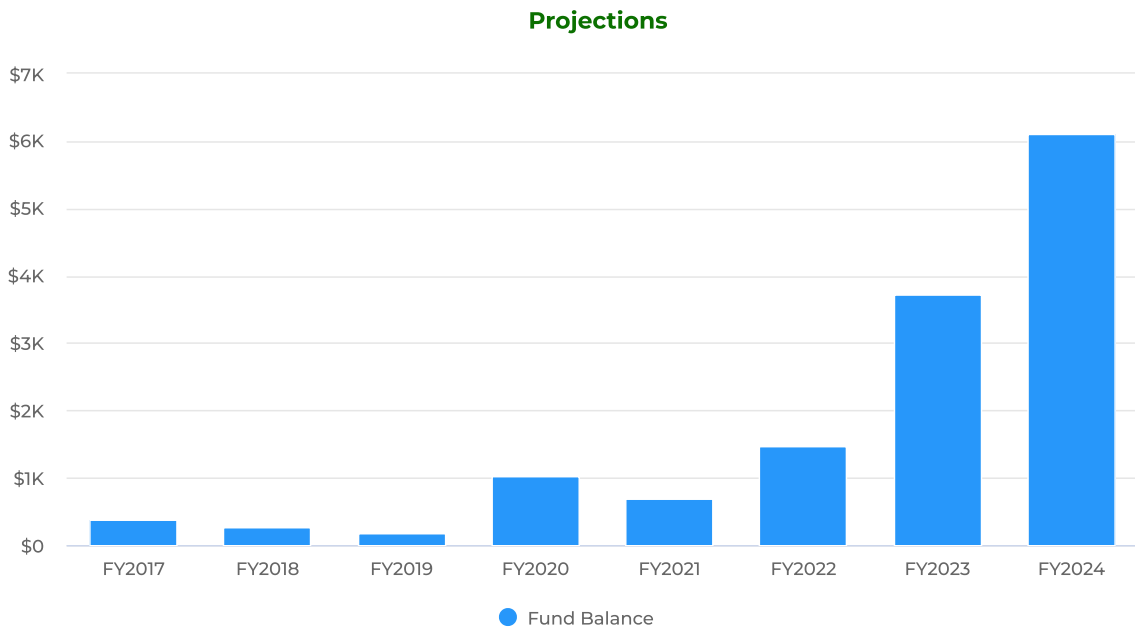
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$82,331.36	\$100,000.00	\$115,000.00	15%
Total Expenditures:	\$82,331.36	\$100,000.00	\$115,000.00	15%



Fund Balance



FY 2024 balance is as of 7/31/24.





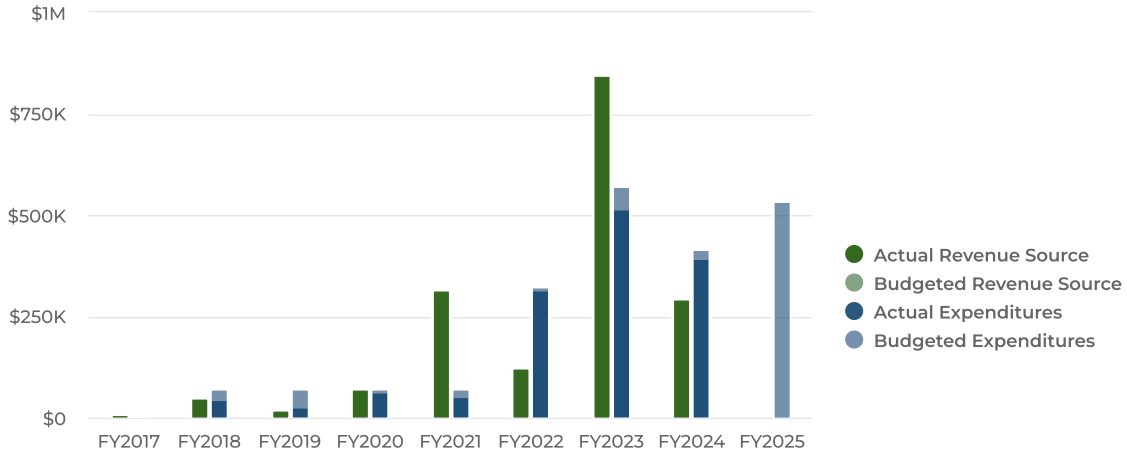
Macoupin County Grant Fund

[Official: Countywide as grants are received]

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 commingling of operational funds and grant funds. Funds are typically held in the fund until the particular expenditure is necessary

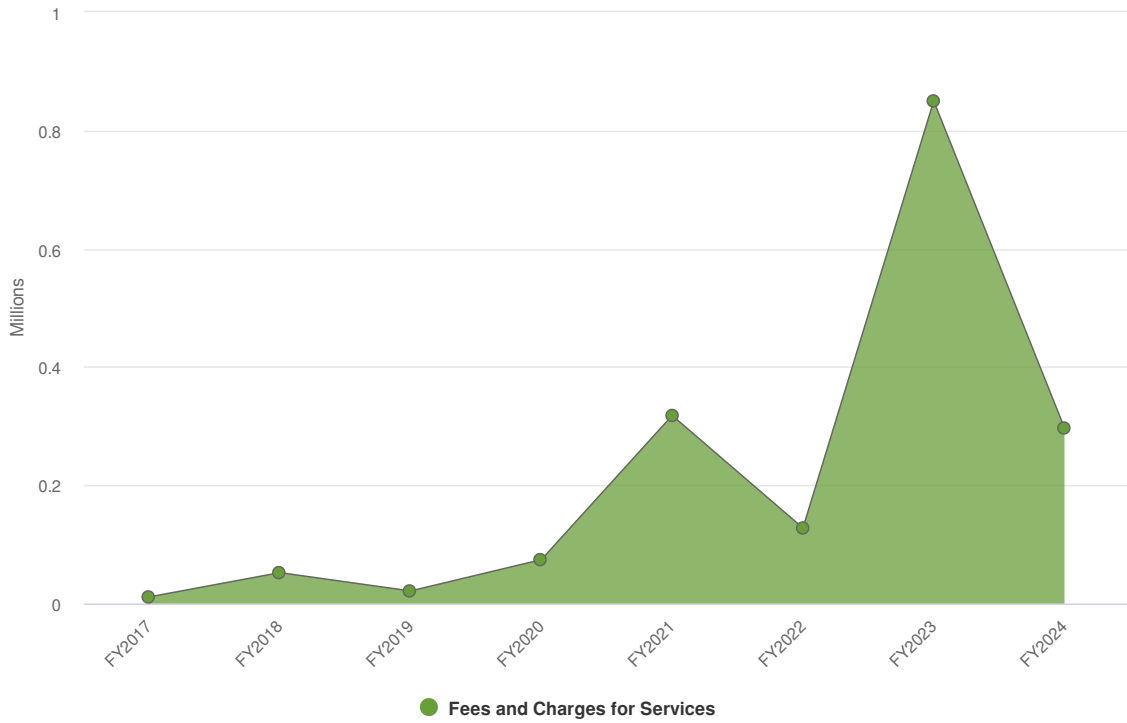
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 27.7% or \$116.16K to \$535.7K in FY2025.



Revenues

Budgeted and Historical 2025 Revenues

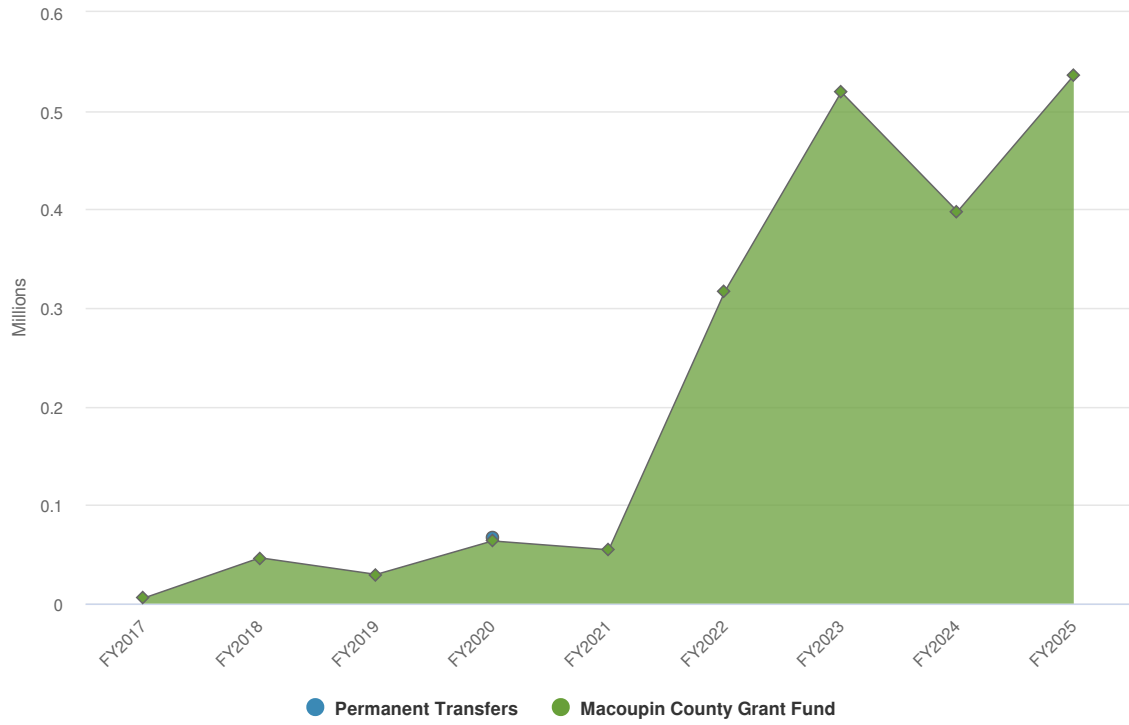


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$296,803.16	\$0.00	\$0.00	0%
Total Revenue Source:	\$296,803.16	\$0.00	\$0.00	0%

Expenditures



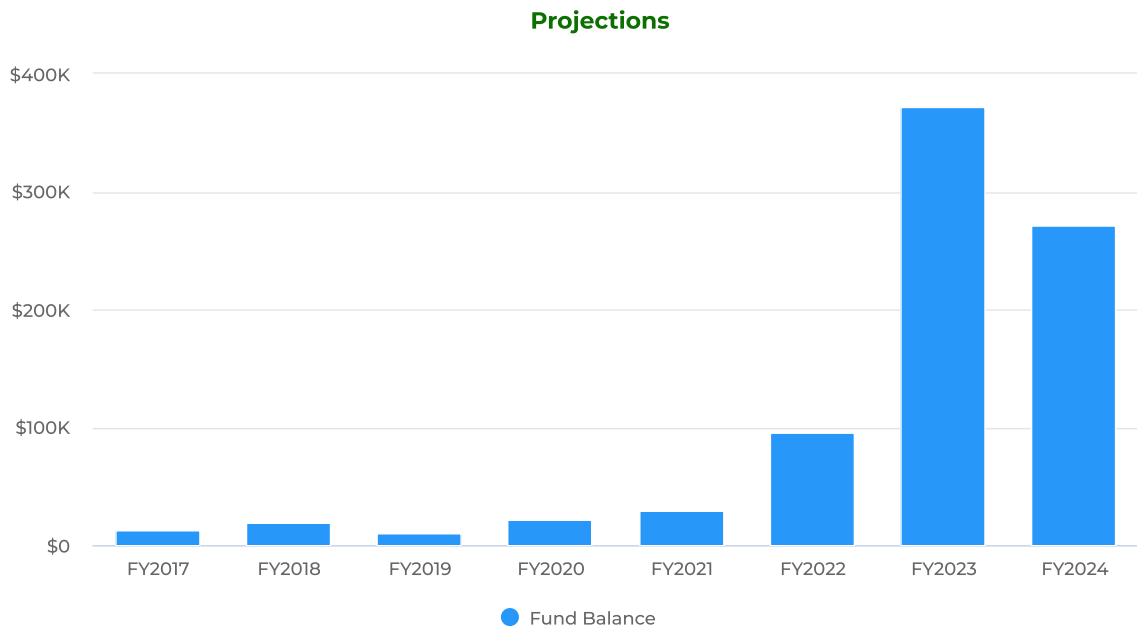
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
Macoupin County Grant Fund	\$397,684.18	\$419,540.26	\$535,697.00	27.7%
Total Expenditures:	\$397,684.18	\$419,540.26	\$535,697.00	27.7%



Fund Balance



FY 2024 balance is as of 7/31/24.





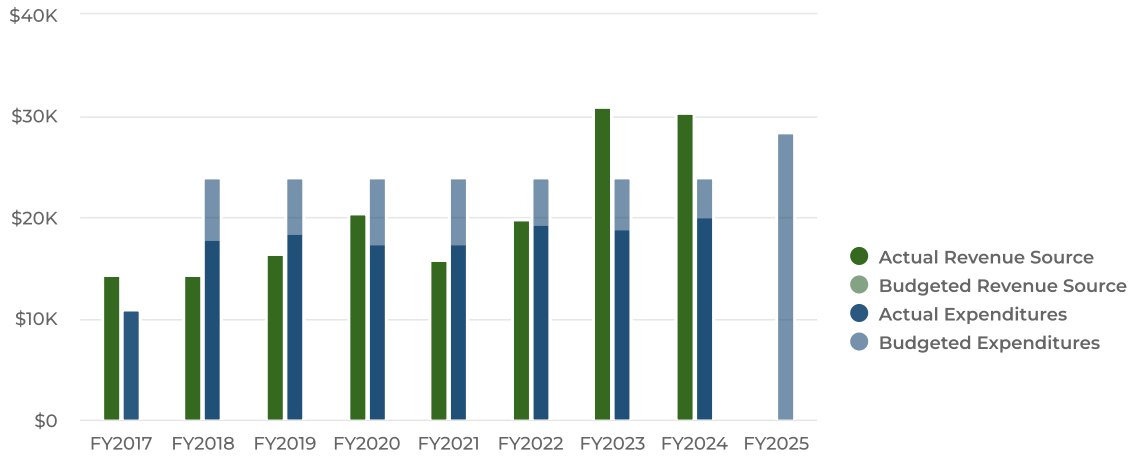
Pet Population Control Fund

[Official: Animal Control Administrator]

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

Summary

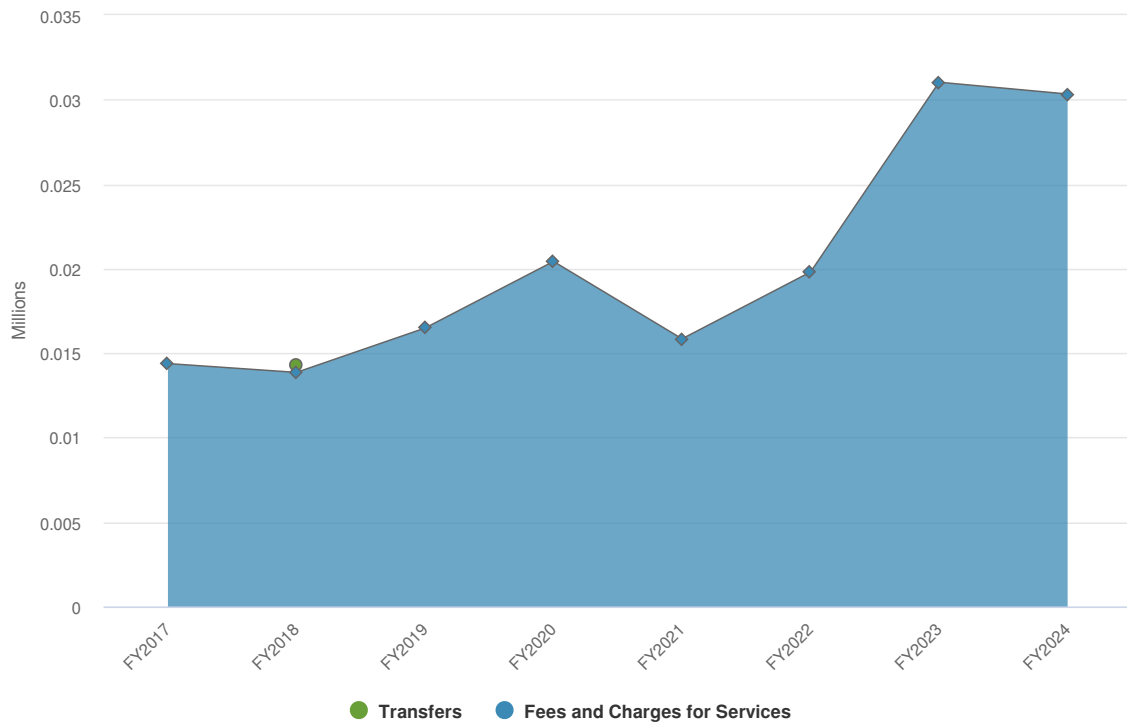
The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 18.8% or \$4.5K to \$28.5K in FY2025.



Revenues



Budgeted and Historical 2025 Revenues

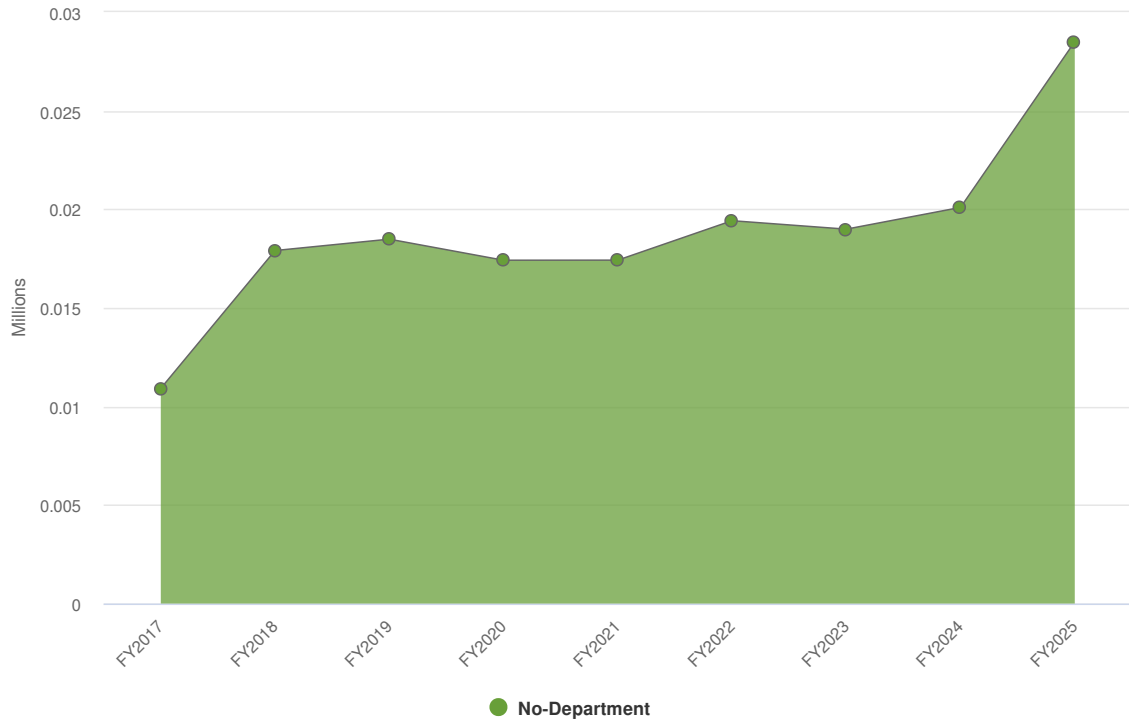


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$30,330.67	\$0.00	\$0.00	0%
Total Revenue Source:	\$30,330.67	\$0.00	\$0.00	0%

Expenditures



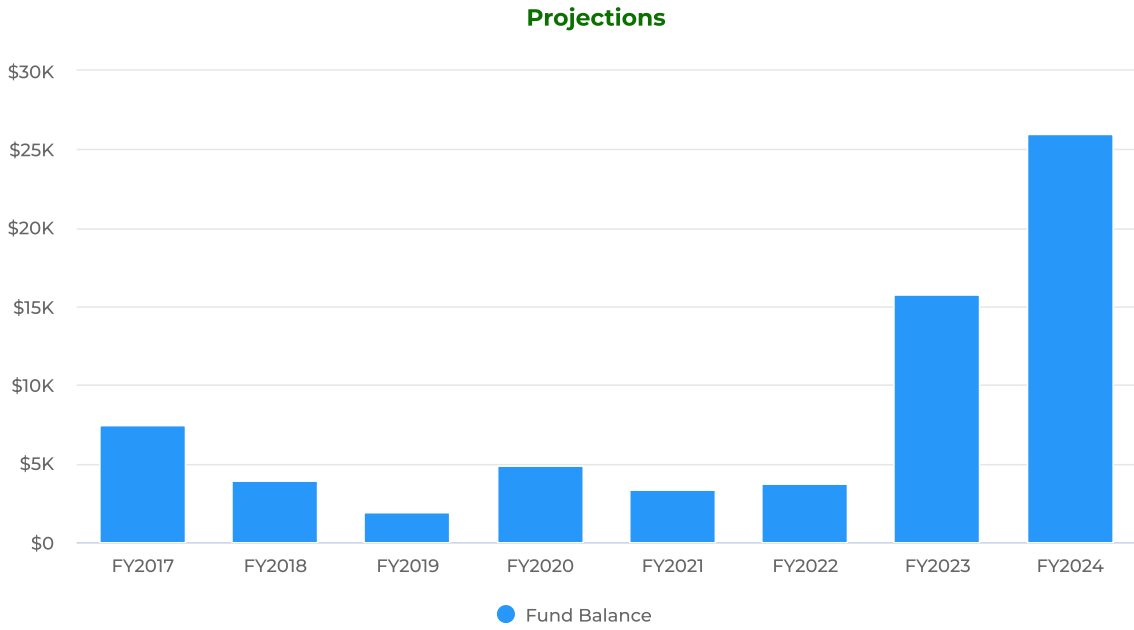
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$20,093.79	\$24,000.00	\$28,500.00	18.8%
Total Expenditures:	\$20,093.79	\$24,000.00	\$28,500.00	18.8%



Fund Balance



FY 2024 balance is as of 7/31/24.





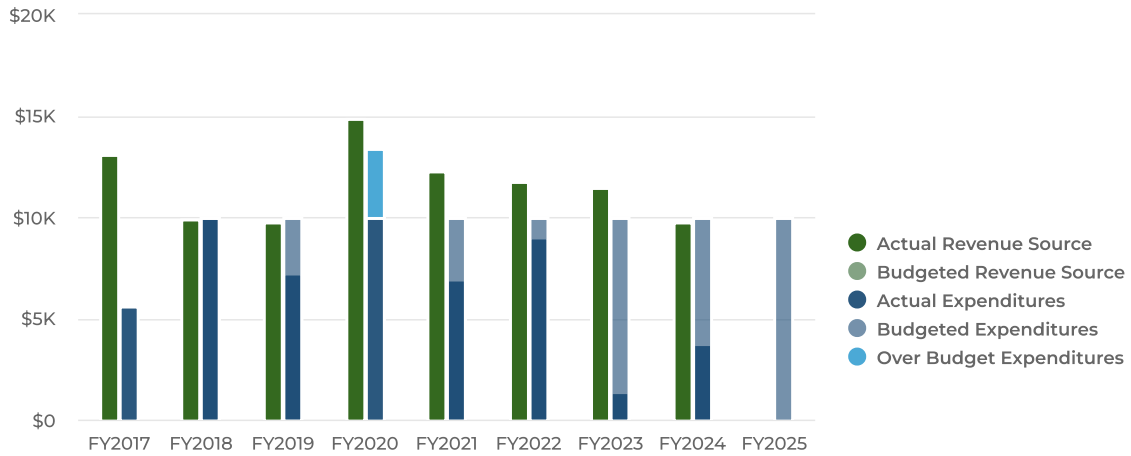
Vital Records Automation Fund

[Official: County Clerk]

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 the County Clerk's office.

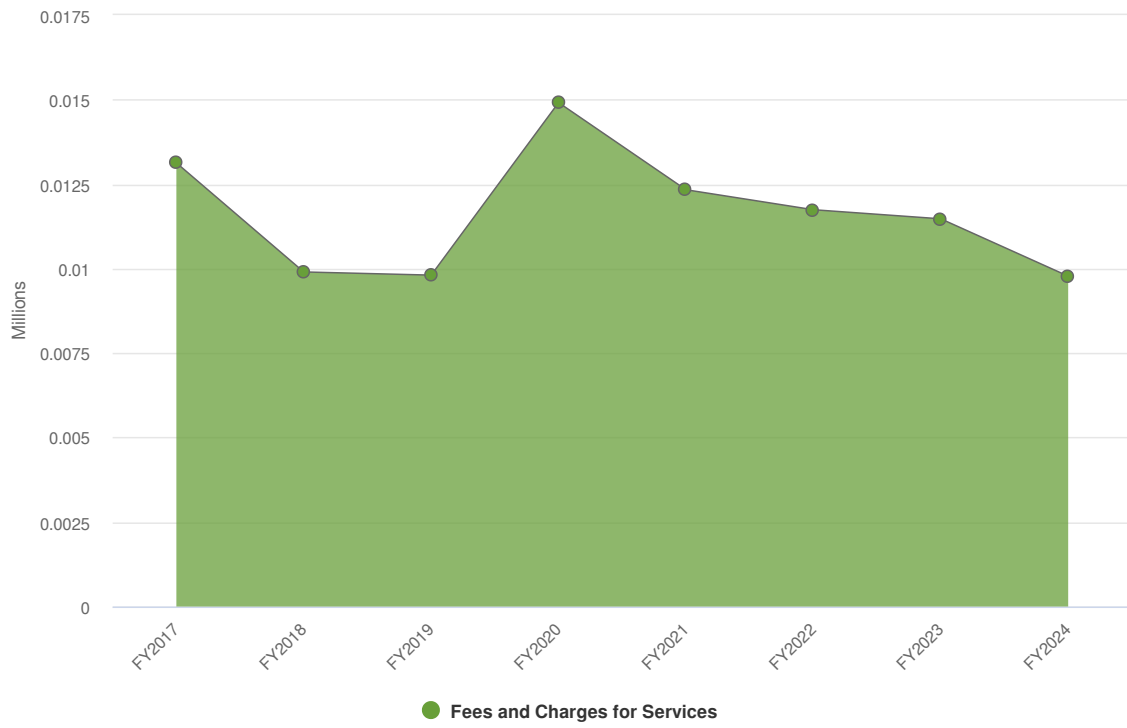
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$10K in FY2025.



Revenues

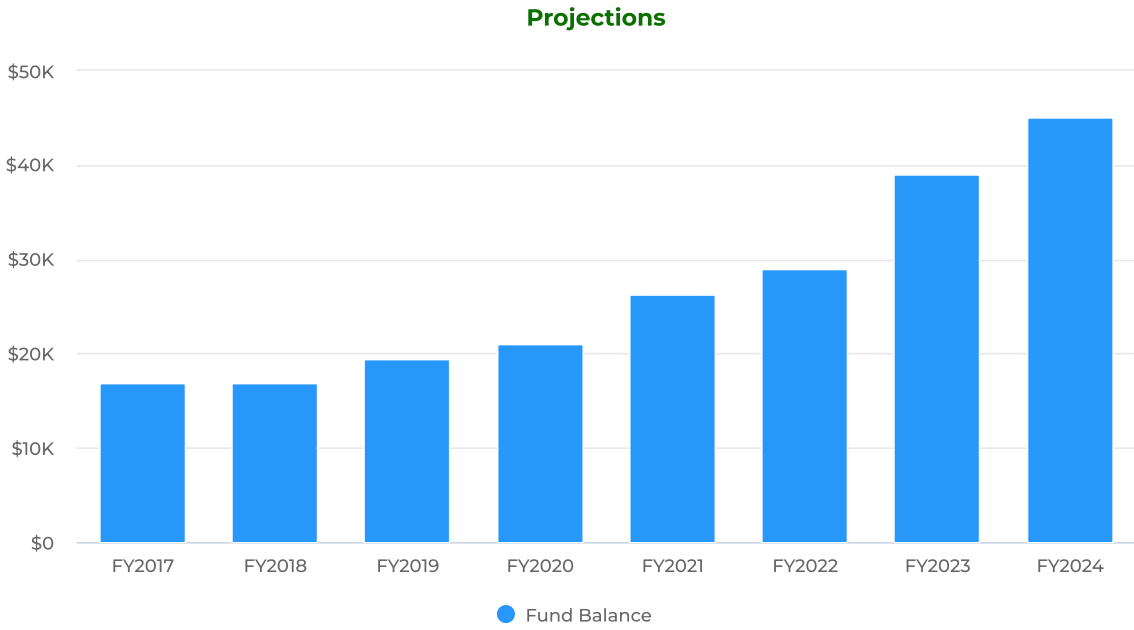
Budgeted and Historical 2025 Revenues



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$9,775.00	\$0.00	\$0.00	0%
Total Revenue Source:	\$9,775.00	\$0.00	\$0.00	0%



Fund Balance



FY 2024 balance is as of 7/31/24.





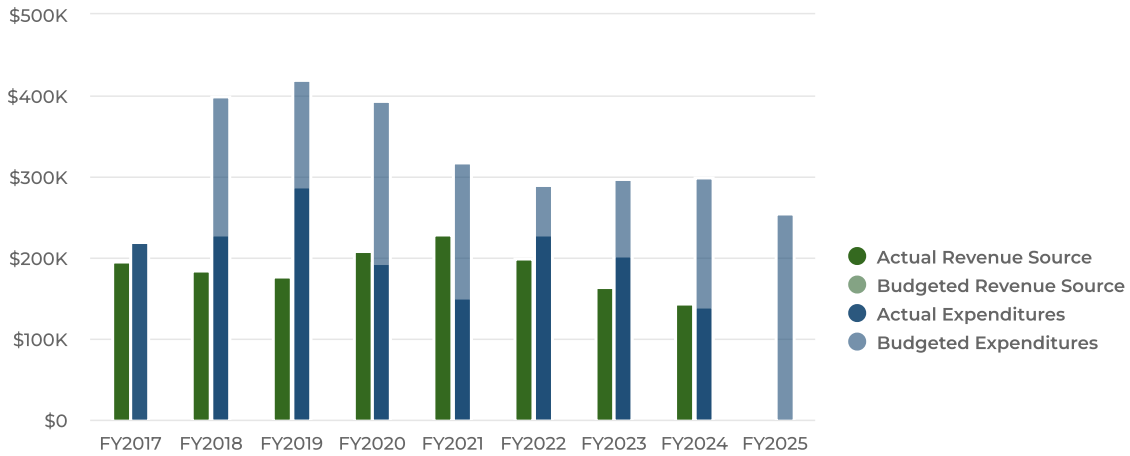
GIS Fund

[Official: Supervisor of Assessments, GIS Manager, County Clerk]

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 as well as the GIS Manager.

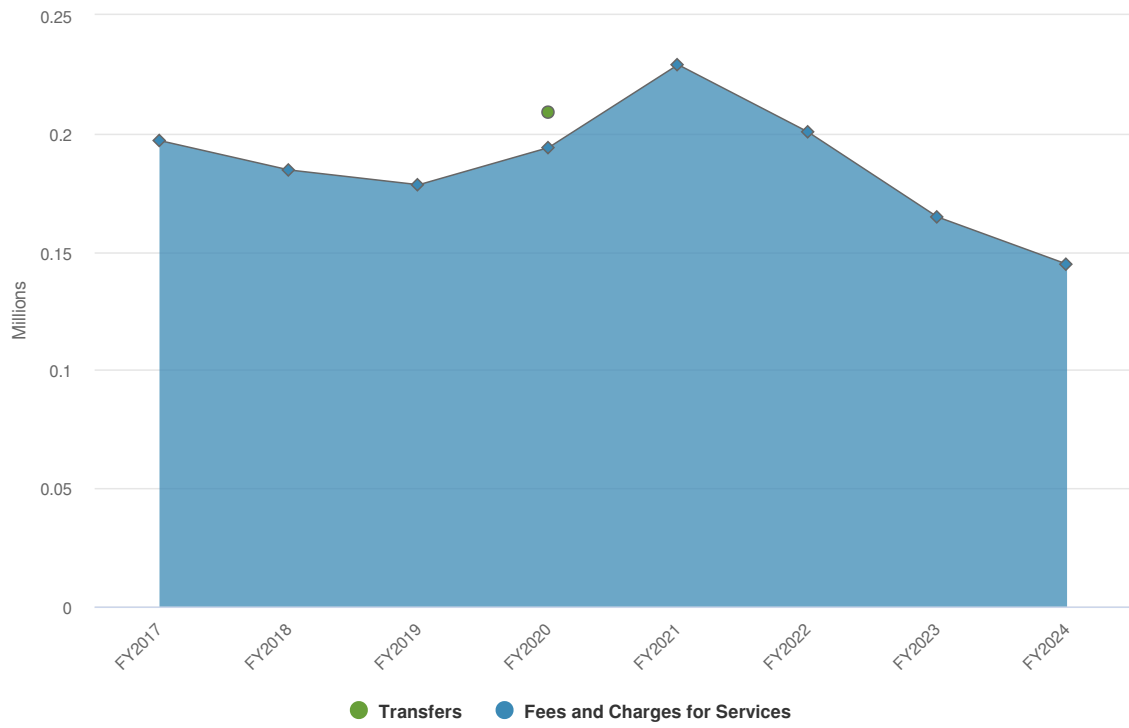
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to decrease by 15.2% or \$45.68K to \$254.84K in FY2025.



Revenues

Budgeted and Historical 2025 Revenues

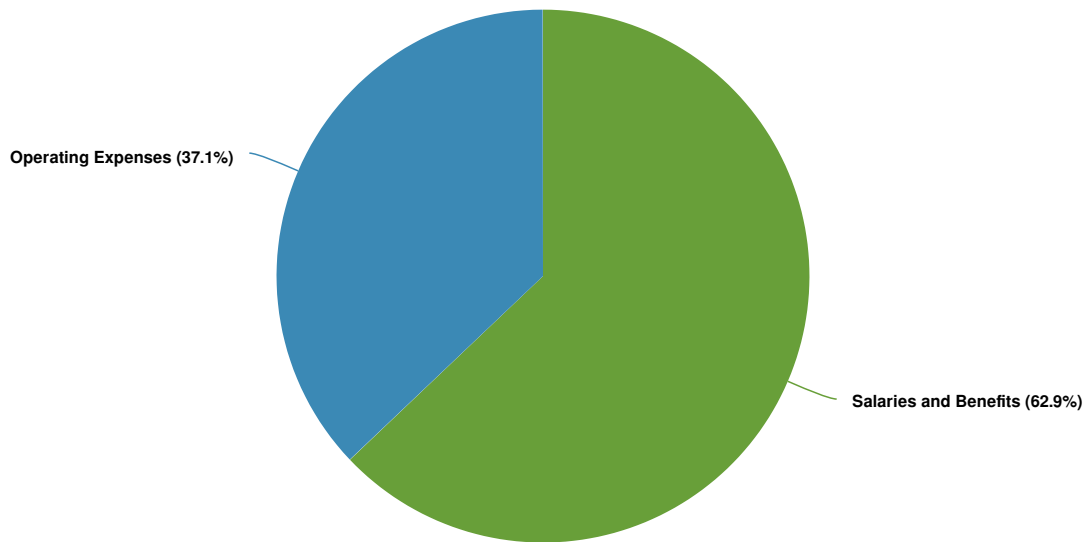


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$144,697.00	\$0.00	\$0.00	0%
Total Revenue Source:	\$144,697.00	\$0.00	\$0.00	0%

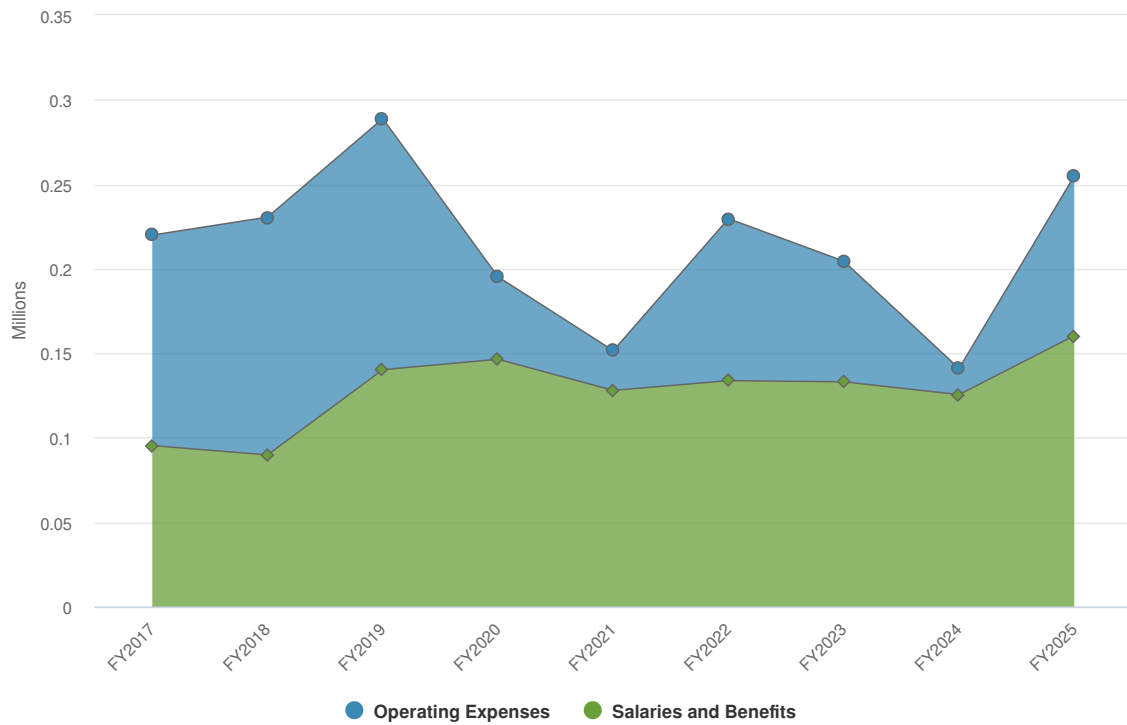


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

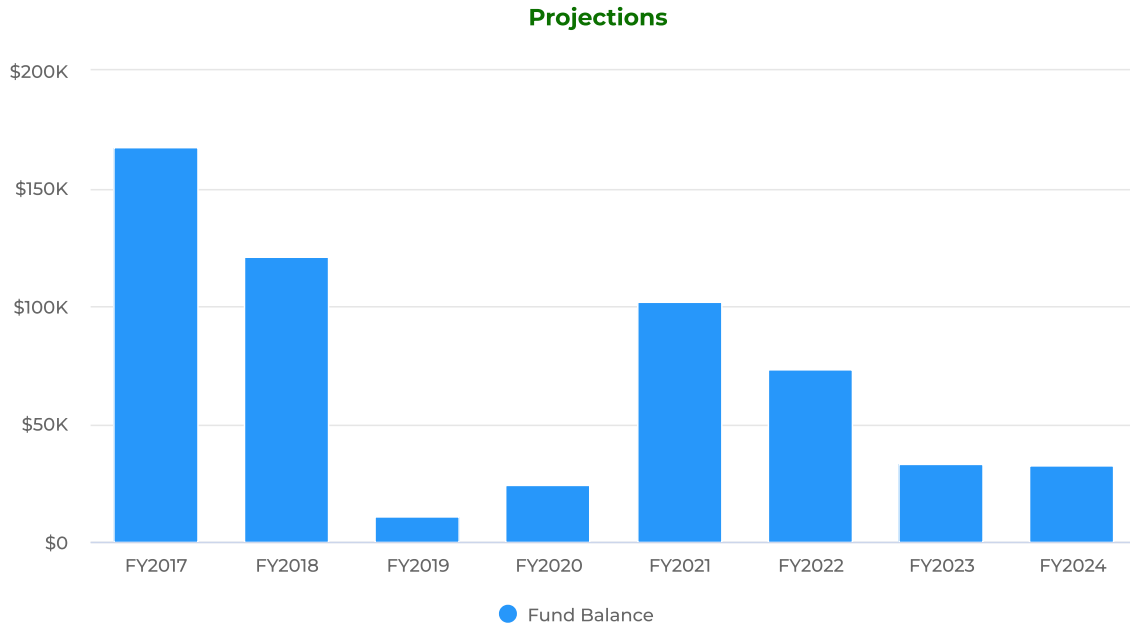


Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$125,492.36	\$157,777.20	\$160,341.50	1.6%
Operating Expenses	\$15,437.51	\$142,740.00	\$94,500.00	-33.8%
Total Expense Objects:	\$140,929.87	\$300,517.20	\$254,841.50	-15.2%

Fund Balance



FY 2024 balance is as of 7/31/24.





New 911 Fund

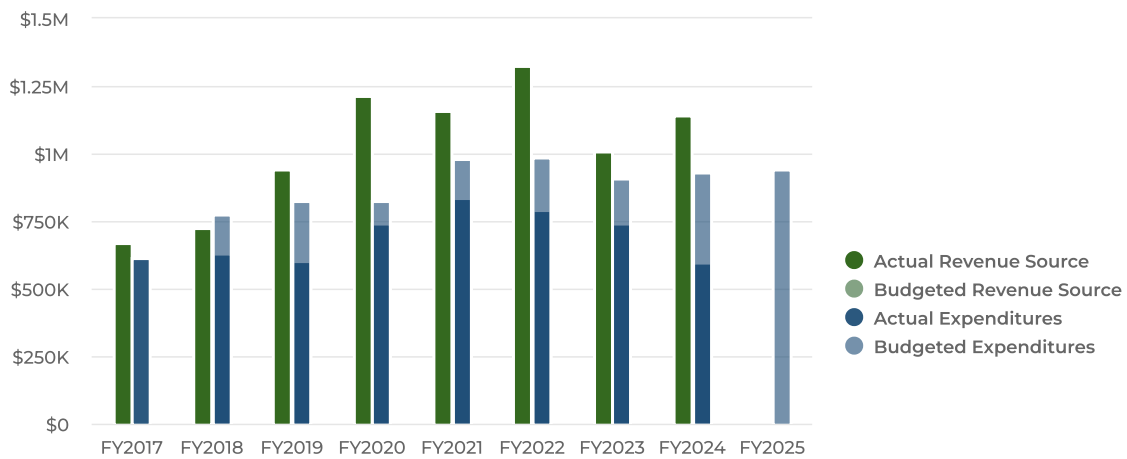
[Official: 911 Administrator / ETSB]

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.

The ETSB handles their own payroll, accounts receivables and payables. The Treasurer's office enters their work into her financial system.

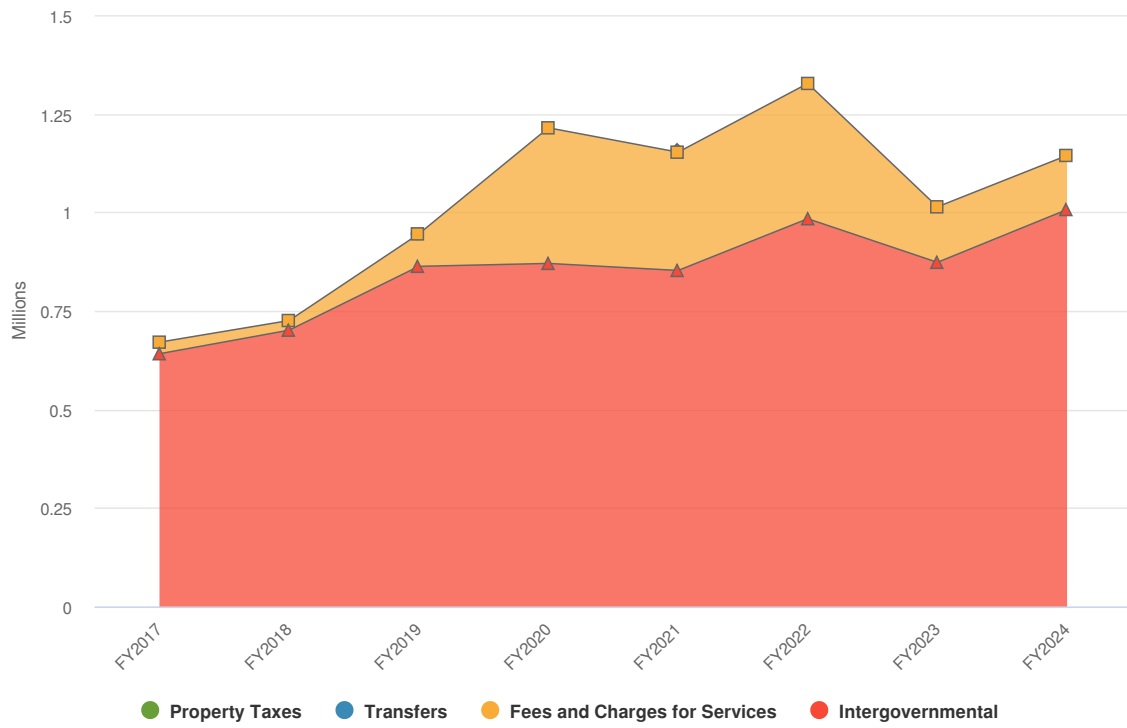
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 1.2% or \$11.15K to \$946.63K in FY2025.



Revenues

Budgeted and Historical 2025 Revenues

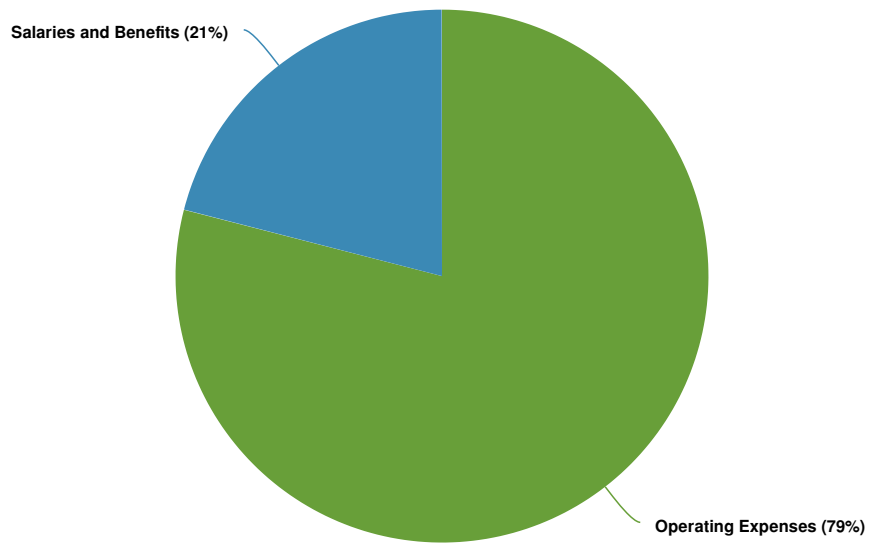


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Intergovernmental	\$1,006,781.18	\$0.00	\$0.00	0%
Fees and Charges for Services	\$137,248.49	\$0.00	\$0.00	0%
Total Revenue Source:	\$1,144,029.67	\$0.00	\$0.00	0%

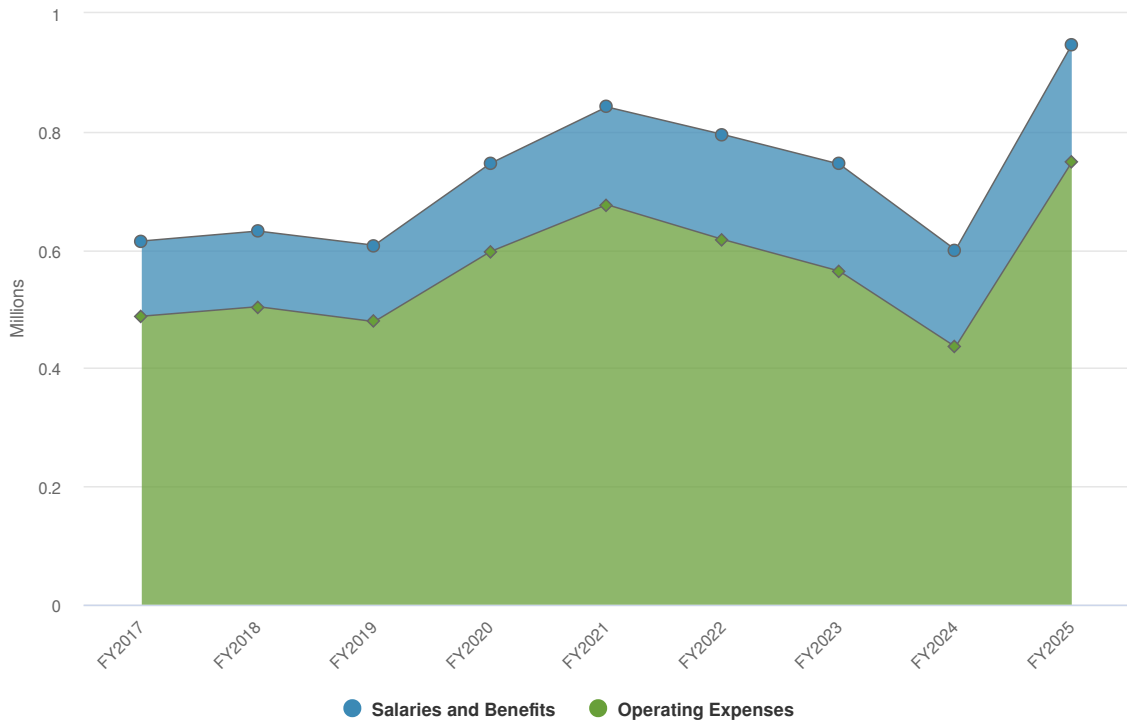


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

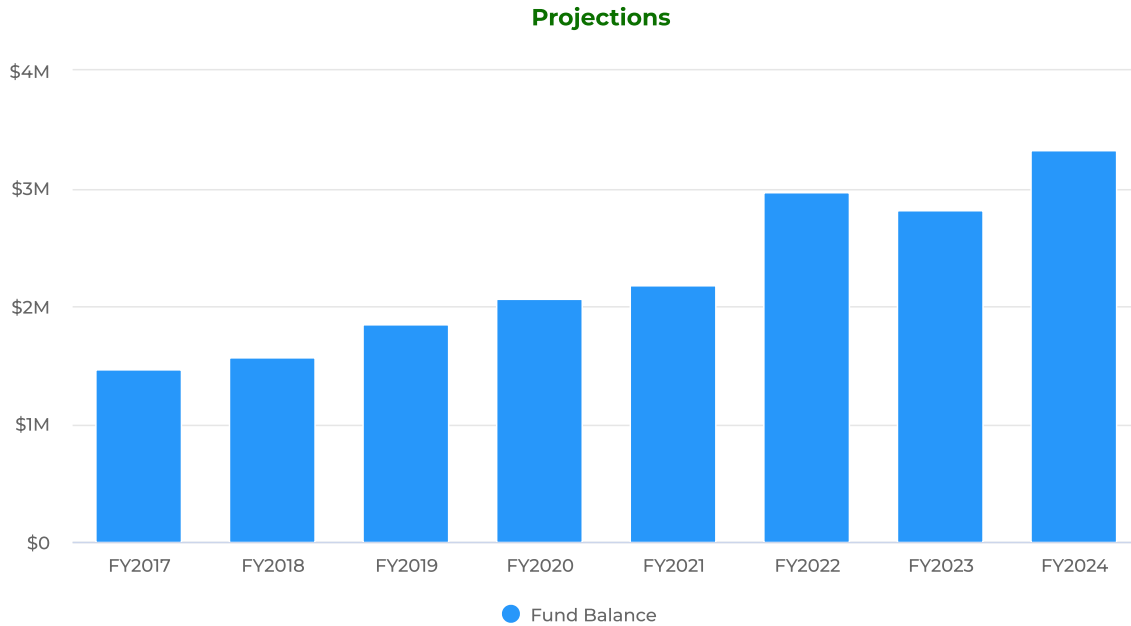


Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$164,038.53	\$189,047.00	\$198,607.00	5.1%
Operating Expenses	\$435,937.74	\$746,430.00	\$748,021.00	0.2%
Total Expense Objects:	\$599,976.27	\$935,477.00	\$946,628.00	1.2%

Fund Balance



FY 2024 balance is as of 7/31/24.





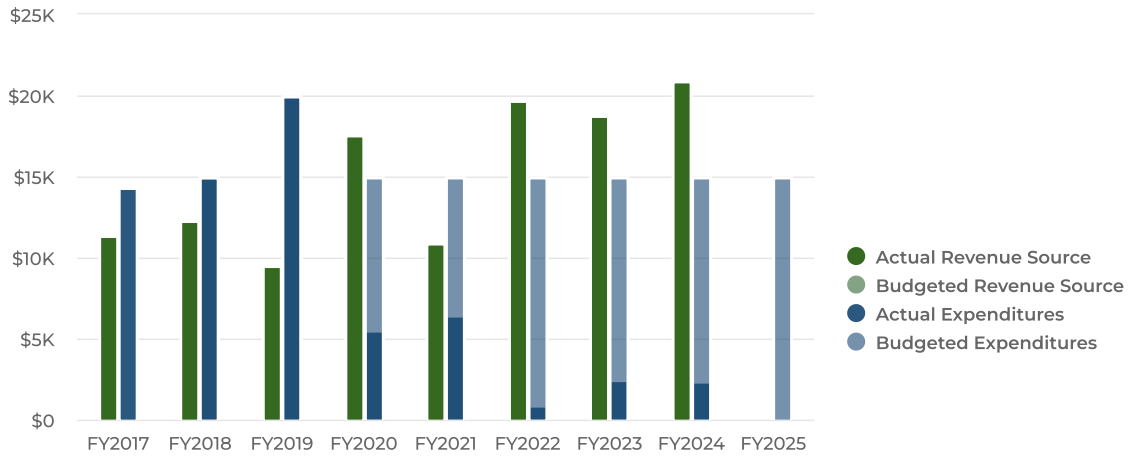
Coroner's Fee Fund

[Official: Coroner]

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, money 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.

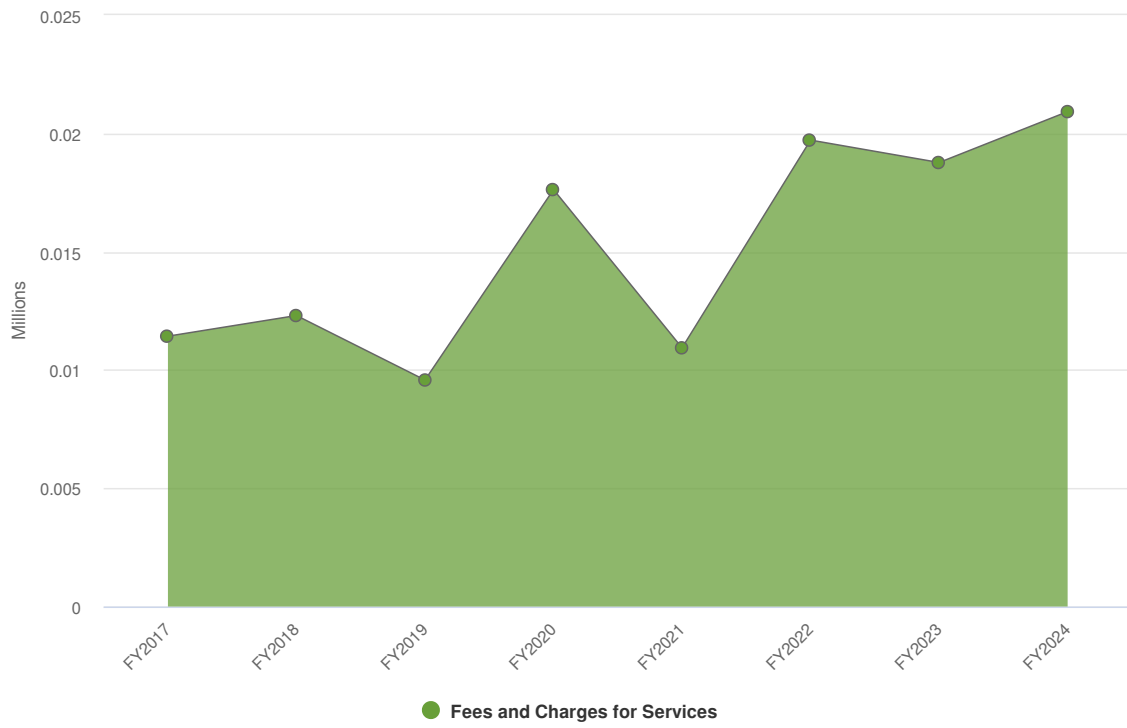
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$15K in FY2025.



Revenues

Budgeted and Historical 2025 Revenues

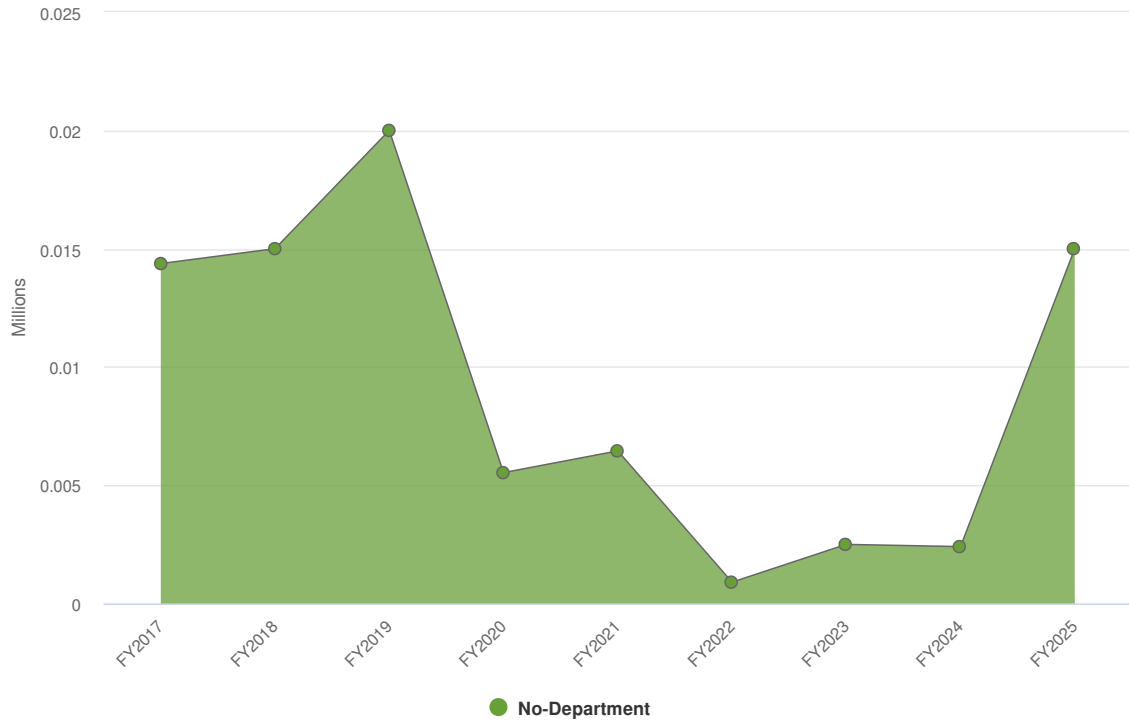


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$20,920.00	\$0.00	\$0.00	0%
Total Revenue Source:	\$20,920.00	\$0.00	\$0.00	0%

Expenditures



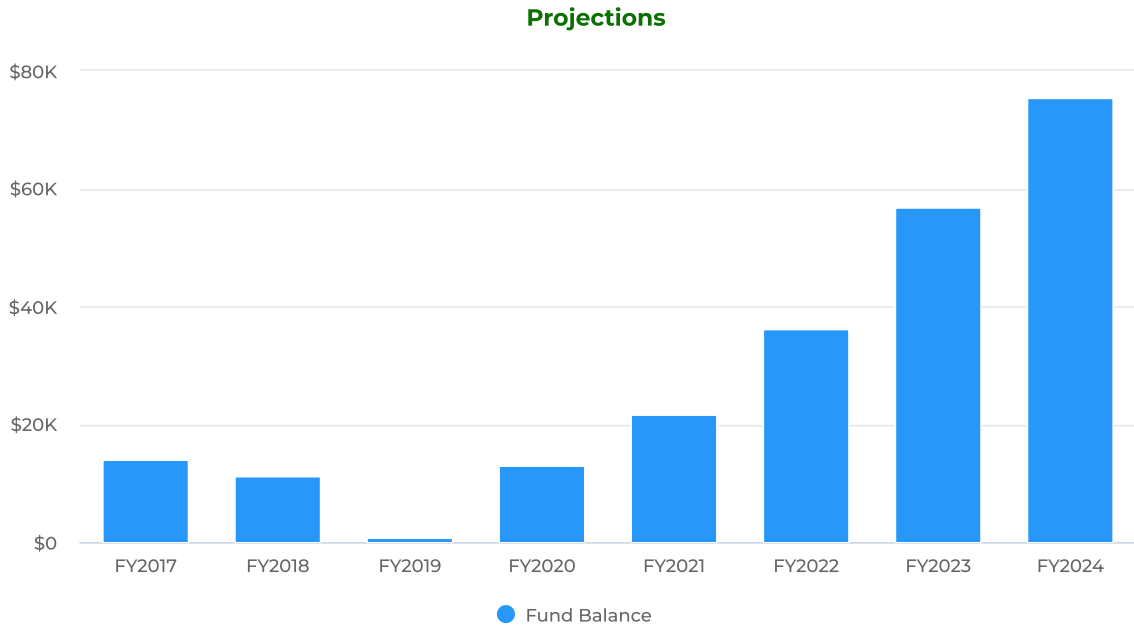
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$2,405.79	\$15,000.00	\$15,000.00	0%
Total Expenditures:	\$2,405.79	\$15,000.00	\$15,000.00	0%



Fund Balance



FY 2024 balance is as of 7/31/24.





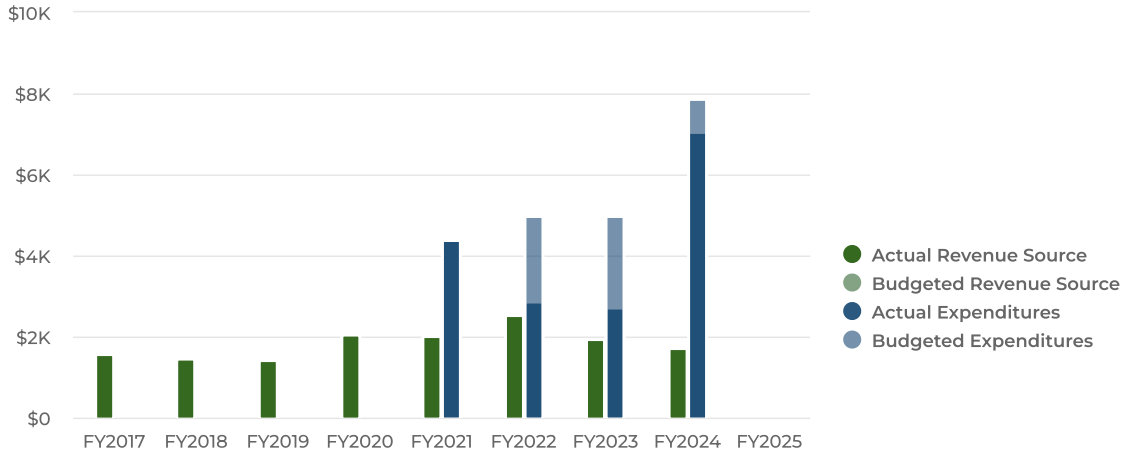
State's Attorney Automation Fee

[Official: State's Attorney]

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.

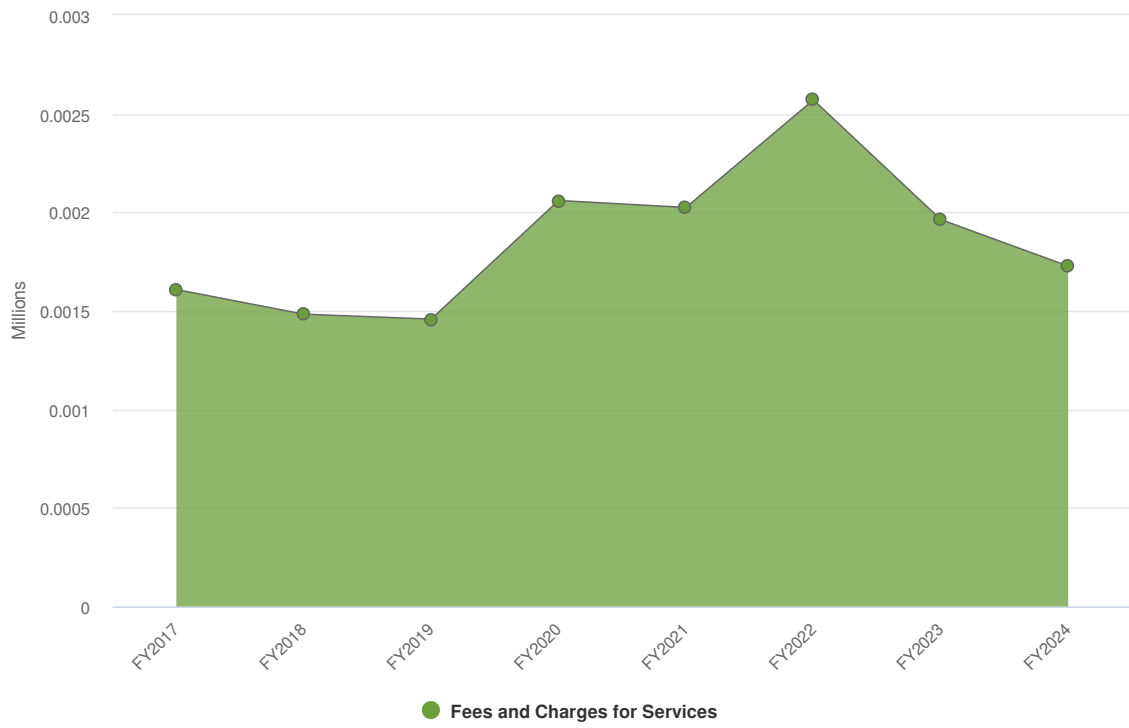
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to decrease by 100% or \$7.88K to \$0 in FY2025.



Revenues

Budgeted and Historical 2025 Revenues

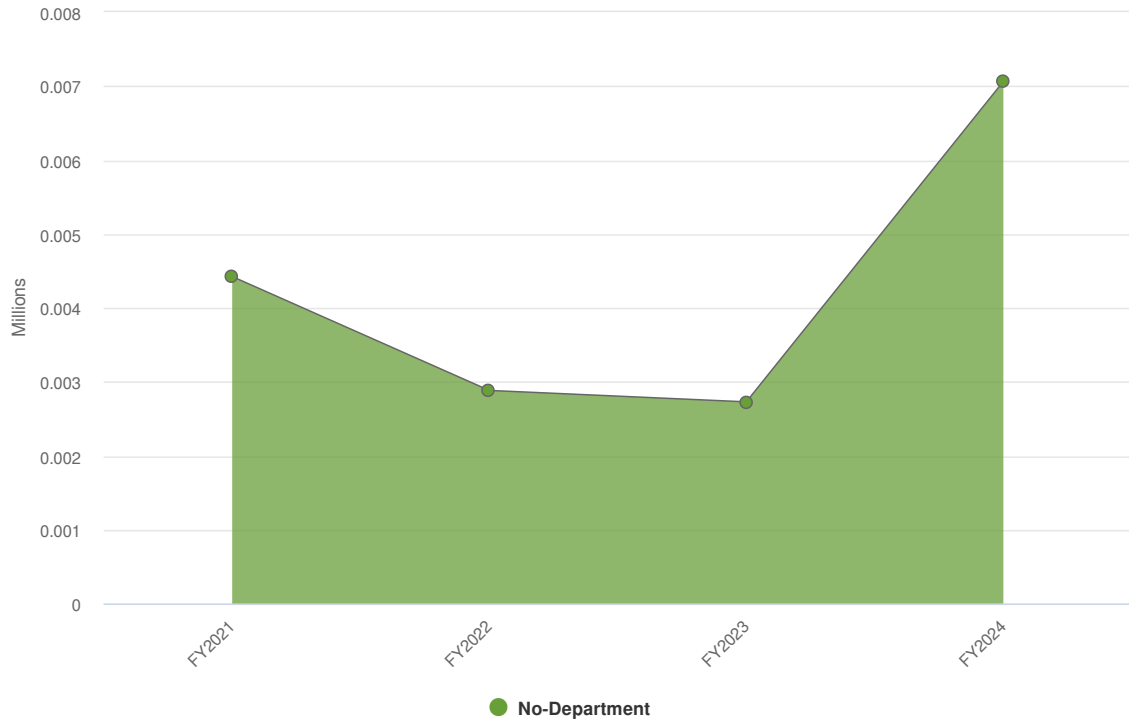


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$1,726.76	\$0.00	\$0.00	0%
Total Revenue Source:	\$1,726.76	\$0.00	\$0.00	0%

Expenditures



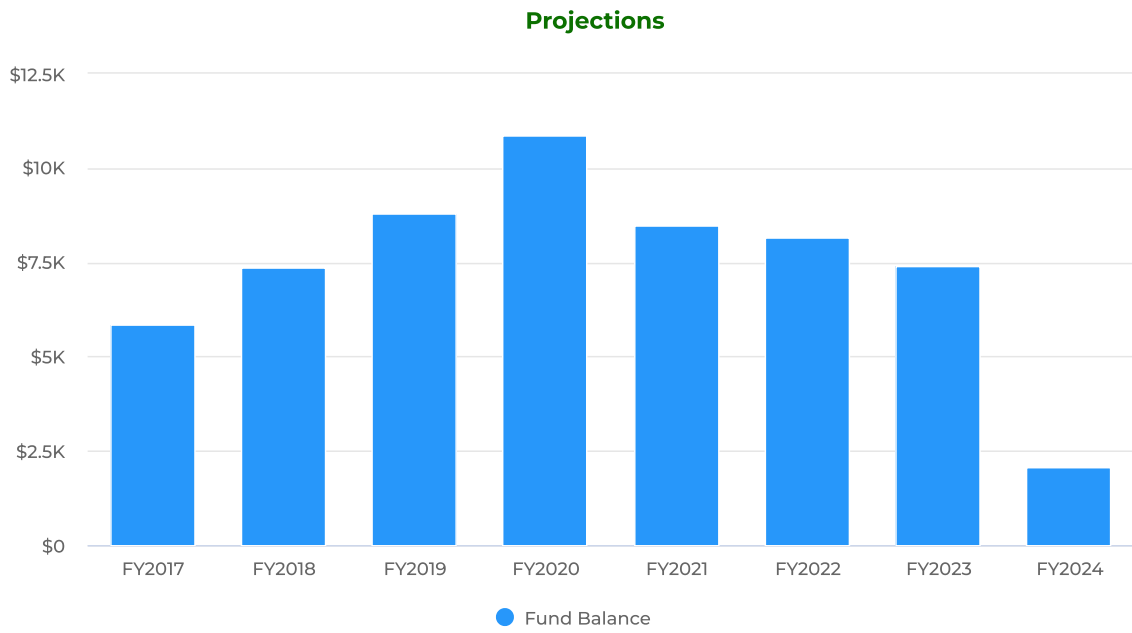
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$7,061.94	\$7,884.00	\$0.00	-100%
Total Expenditures:	\$7,061.94	\$7,884.00	\$0.00	-100%



Fund Balance



FY 2024 balance is as of 7/31/24.





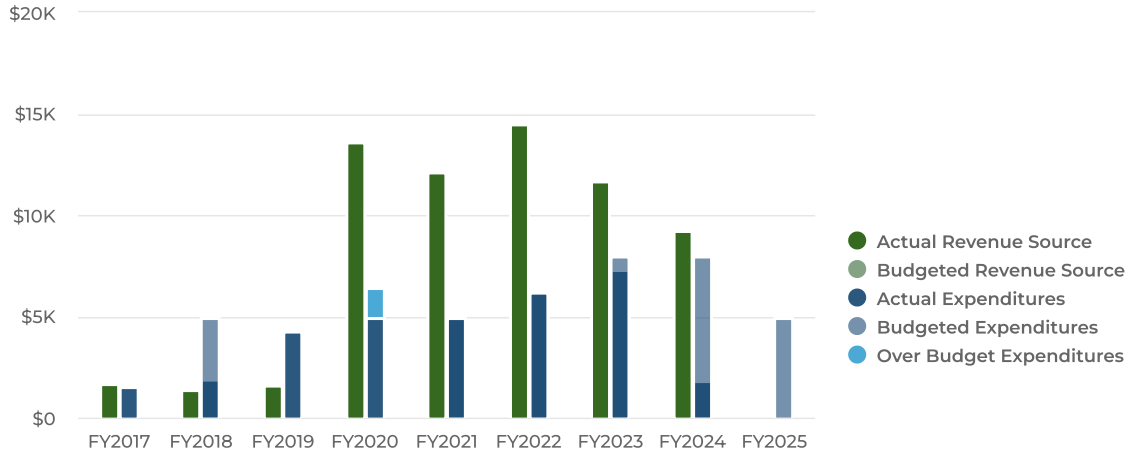
Drug Court Fee Fund

[Official: Director of Court Services, Chief Judge]

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.

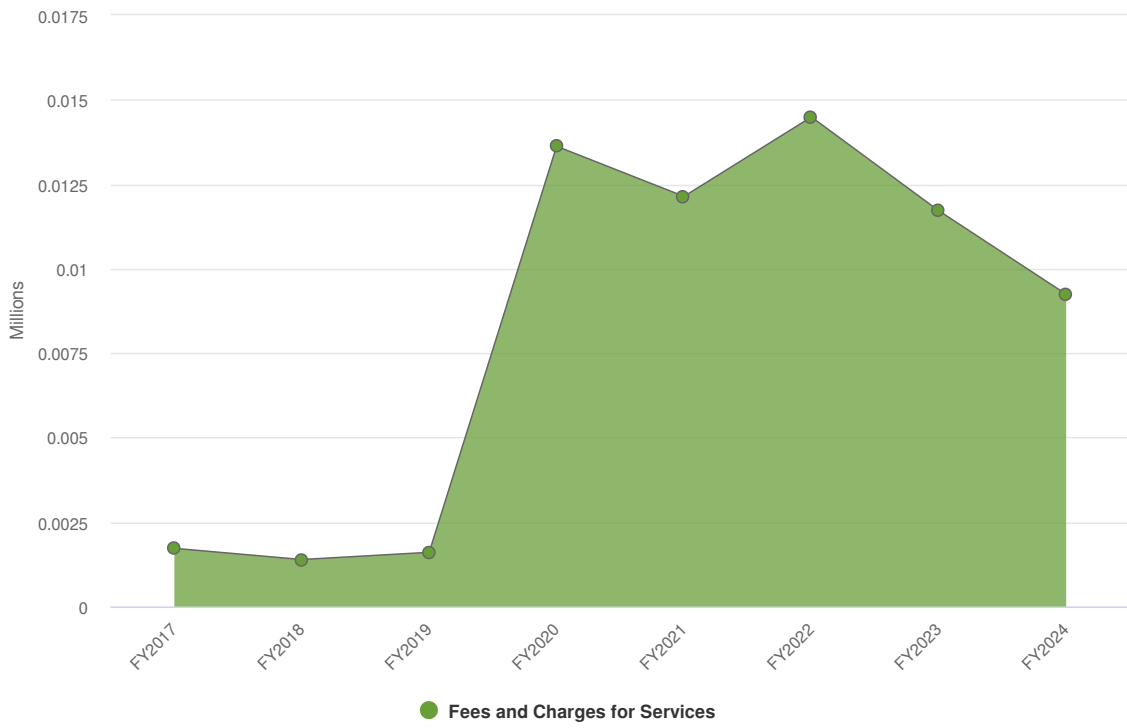
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to decrease by 37.5% or \$3K to \$5K in FY2025.



Revenues

Budgeted and Historical 2025 Revenues

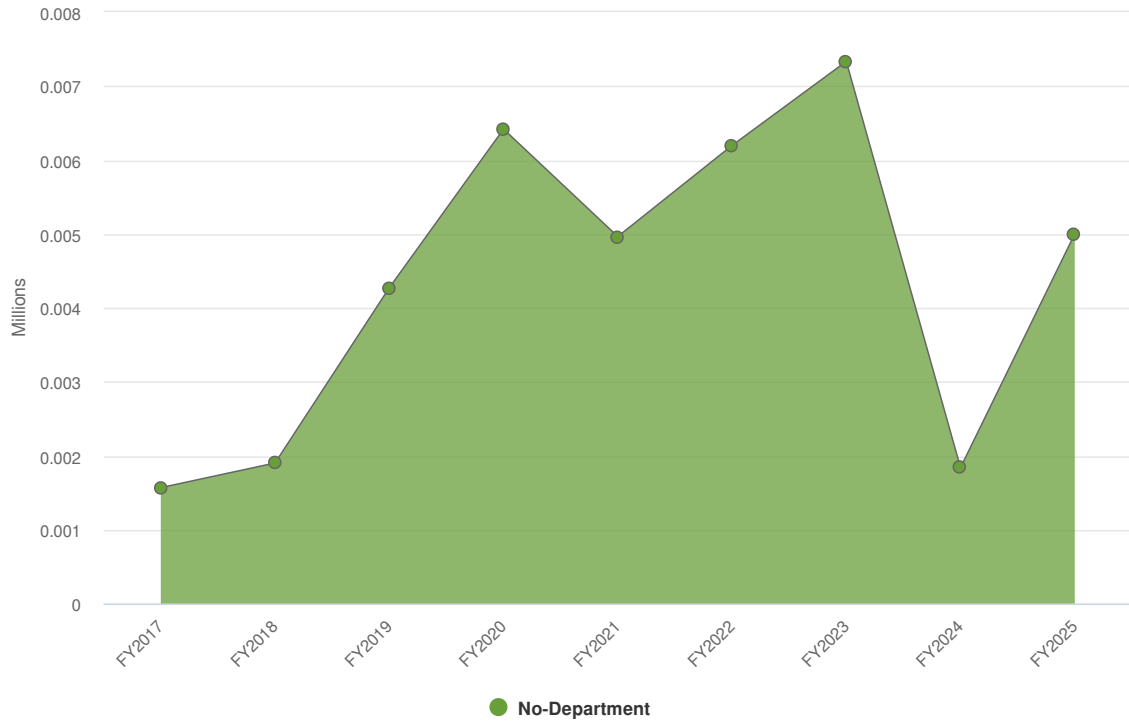


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$9,240.08	\$0.00	\$0.00	0%
Total Revenue Source:	\$9,240.08	\$0.00	\$0.00	0%

Expenditures



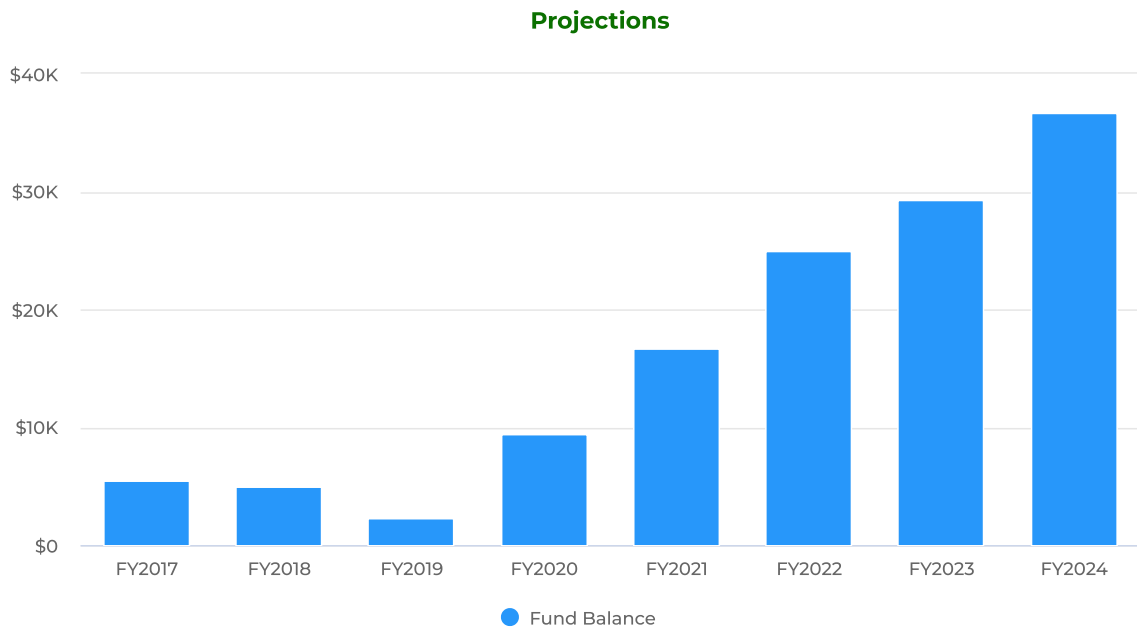
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$1,838.50	\$8,000.00	\$5,000.00	-37.5%
Total Expenditures:	\$1,838.50	\$8,000.00	\$5,000.00	-37.5%



Fund Balance



FY 2024 balance is as of 7/31/24.

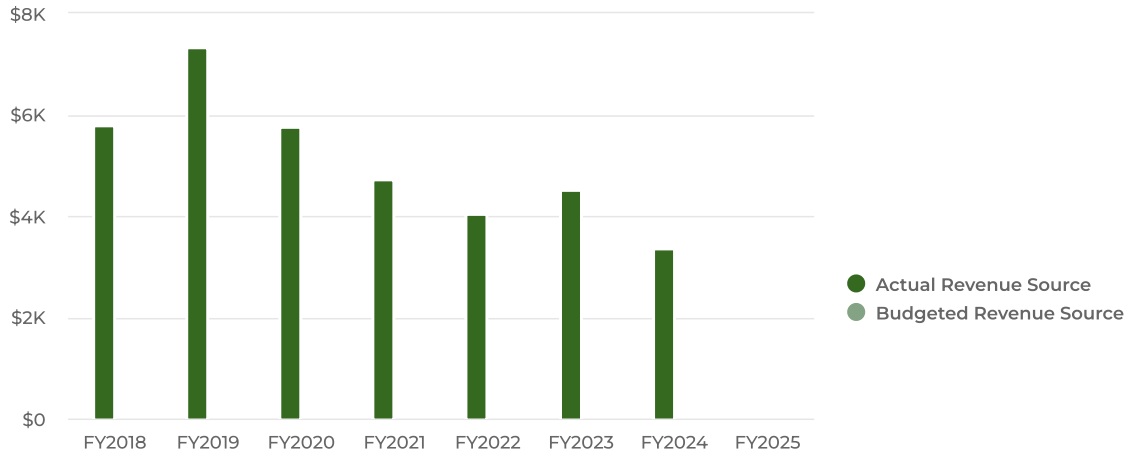




Federal & State Reimbursement Fund

Summary

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

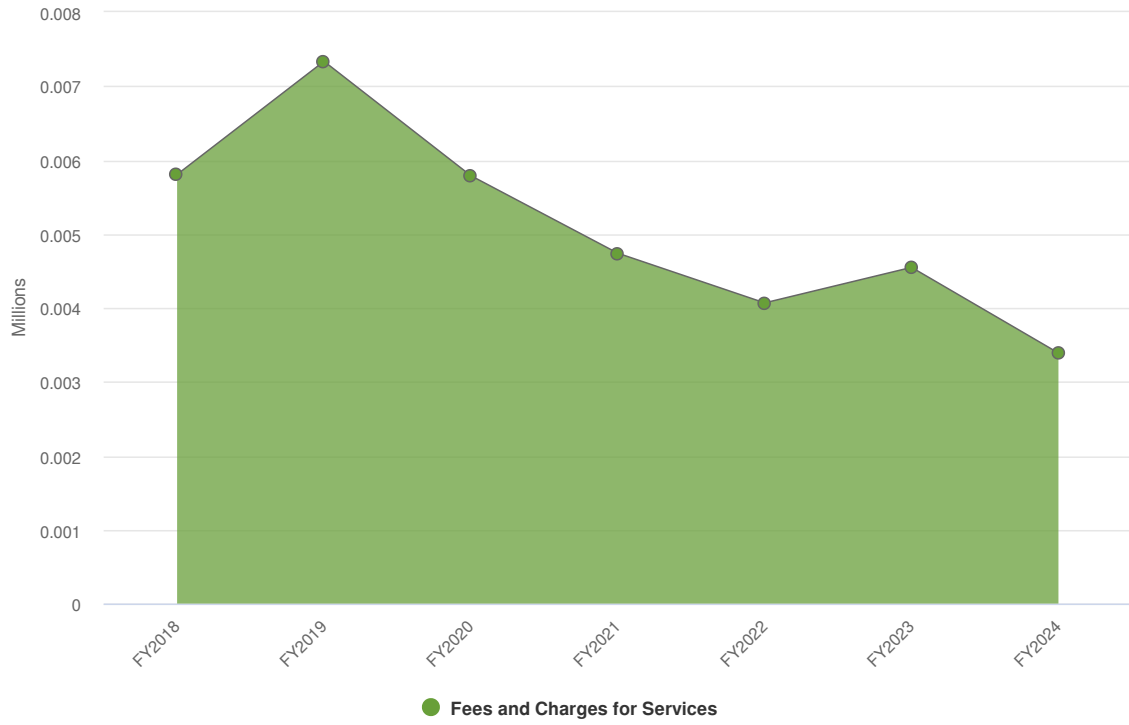


Revenues

Projected 2025 Revenues



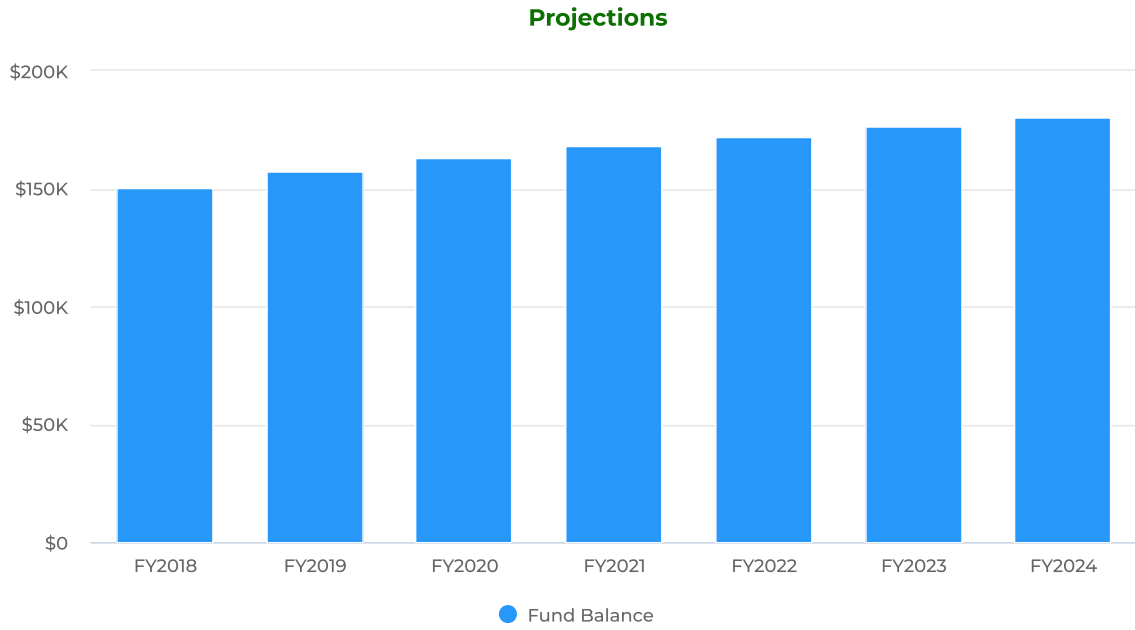
Budgeted and Historical 2025 Revenues



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$3,389.08	\$0.00	\$0.00	0%
Total Revenue Source:	\$3,389.08	\$0.00	\$0.00	0%



Fund Balance



FY 2024 balance is as of 7/31/24.

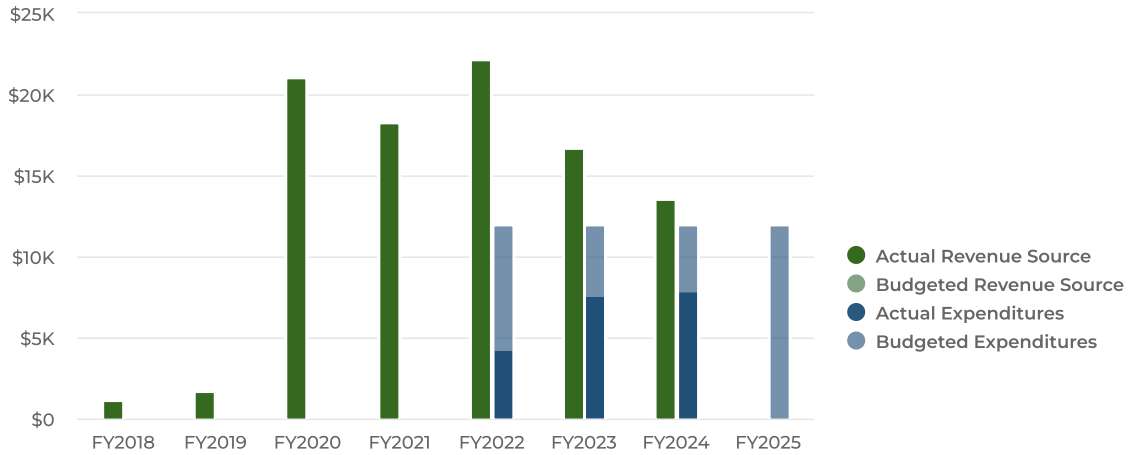




Electronic Citation Fee Fund

Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$12K in FY2025.

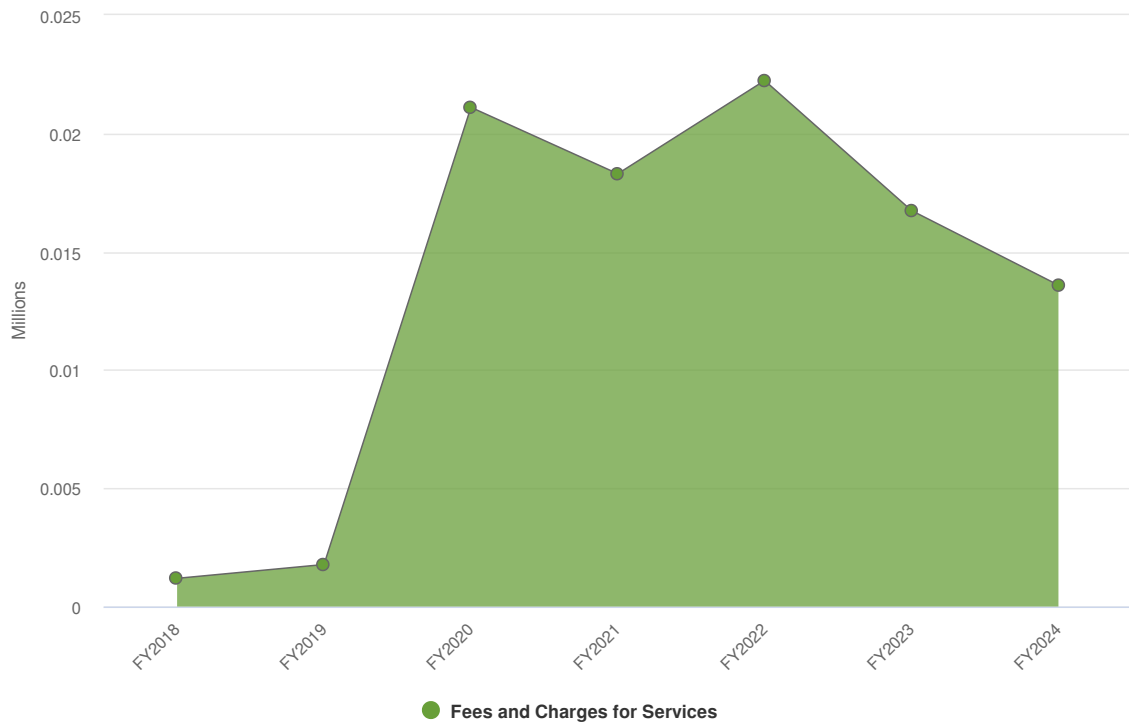


Revenues

Projected 2025 Revenues



Budgeted and Historical 2025 Revenues

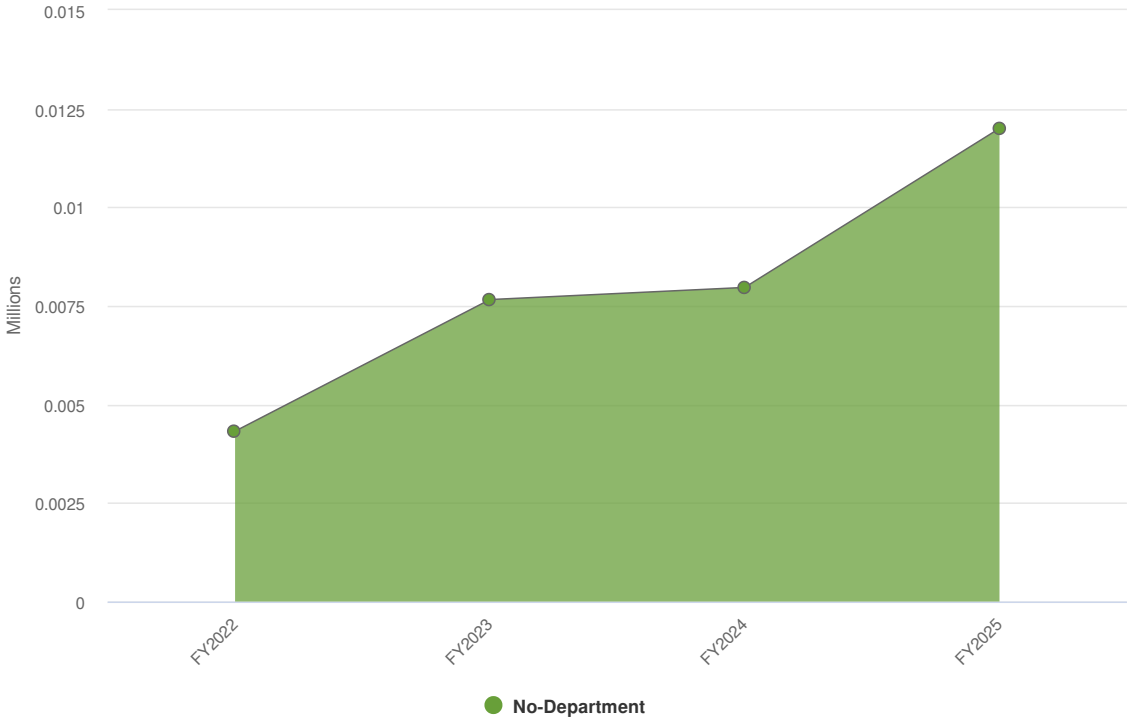


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$13,585.05	\$0.00	\$0.00	0%
Total Revenue Source:	\$13,585.05	\$0.00	\$0.00	0%

Expenditures by Function



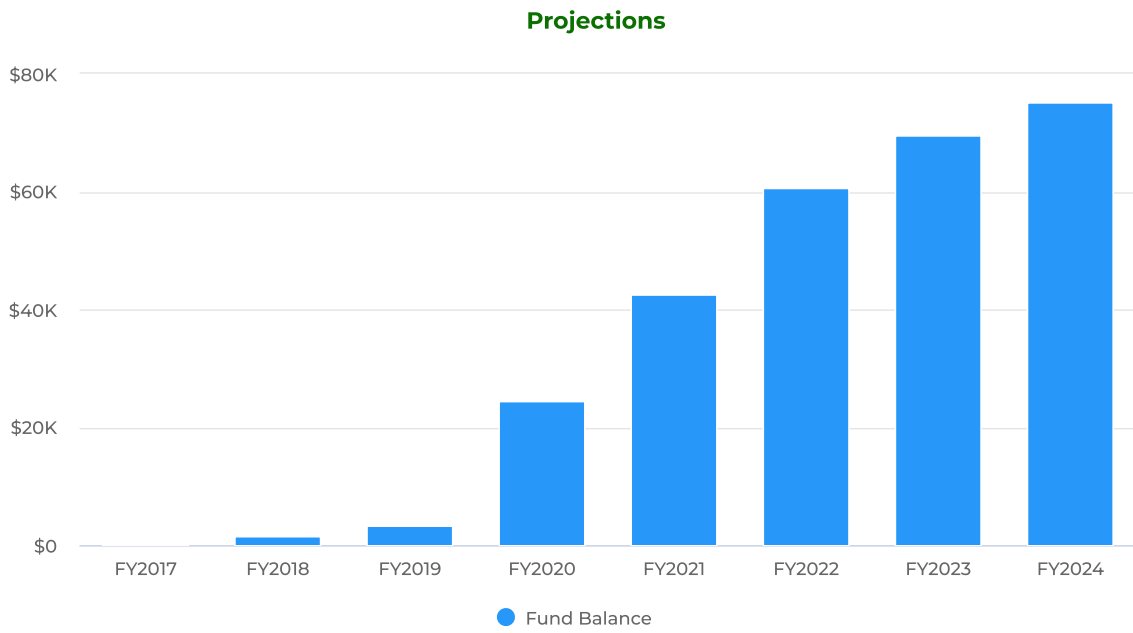
Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$7,966.00	\$12,000.00	\$12,000.00	0%
Total Expenditures:	\$7,966.00	\$12,000.00	\$12,000.00	0%



Fund Balance



FY 2024 balance is as of 7/31/24.





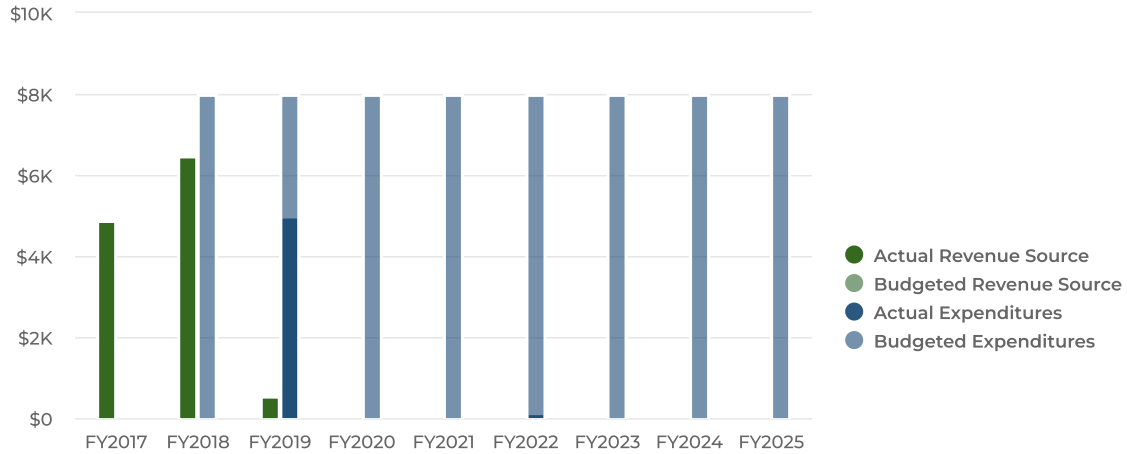
Macoupin Co. Tourism Fund

[Official: Tourism Commission, County Board]

This fund was created by Resolution 2006.42 and receipts and expends money generated through the county's hotel/motel tax that 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.

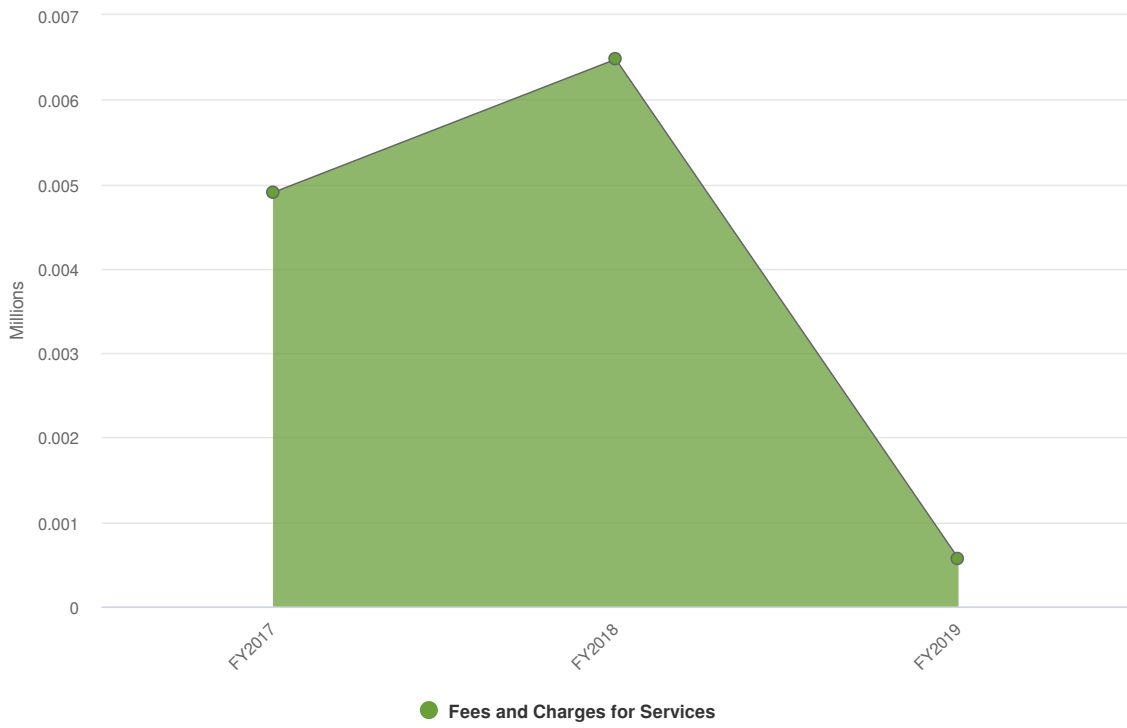
Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$8K in FY2025.



Revenues

Budgeted and Historical 2025 Revenues

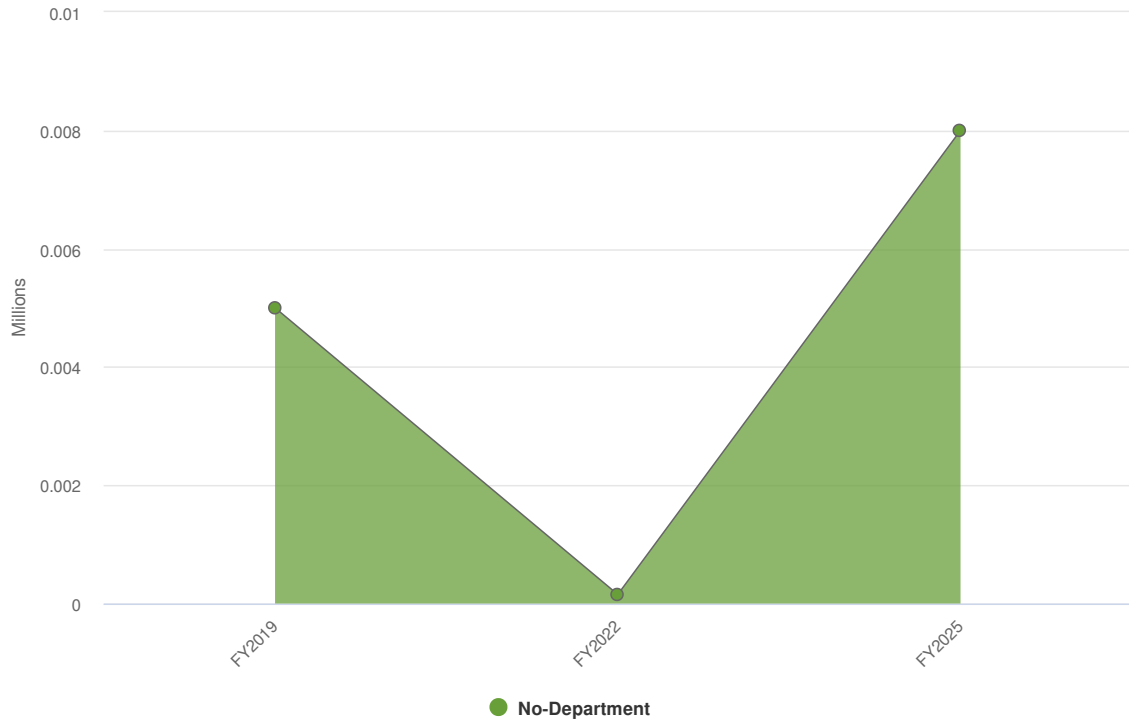


Name	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display	

Expenditures



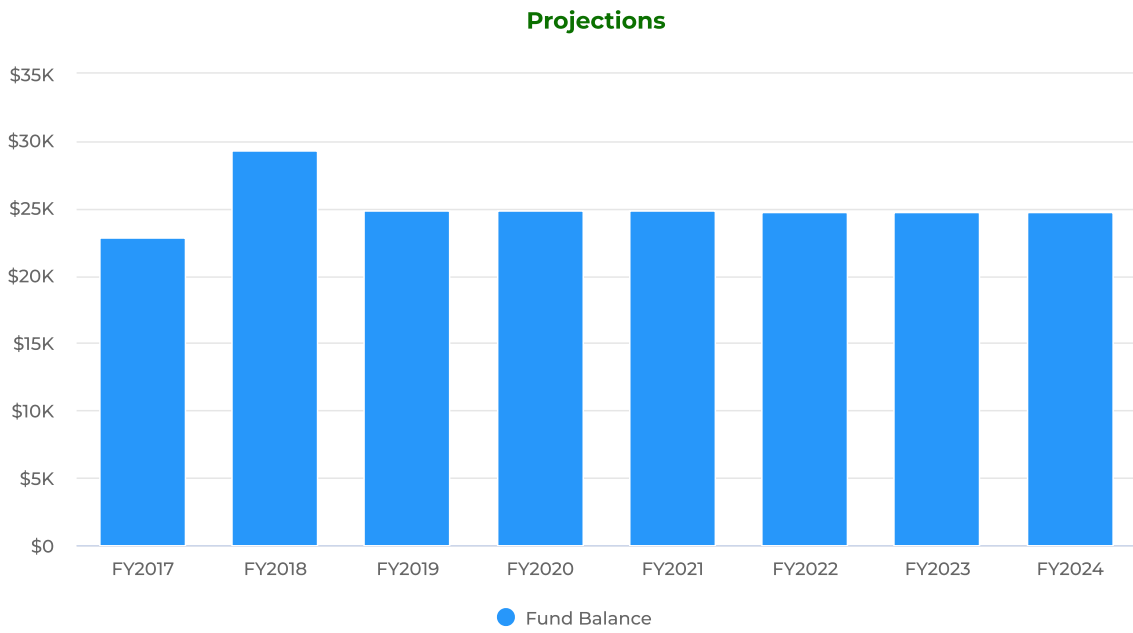
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$0.00	\$8,000.00	\$8,000.00	0%
Total Expenditures:	\$0.00	\$8,000.00	\$8,000.00	0%



Fund Balance



FY 2024 balance is as of 7/31/24.





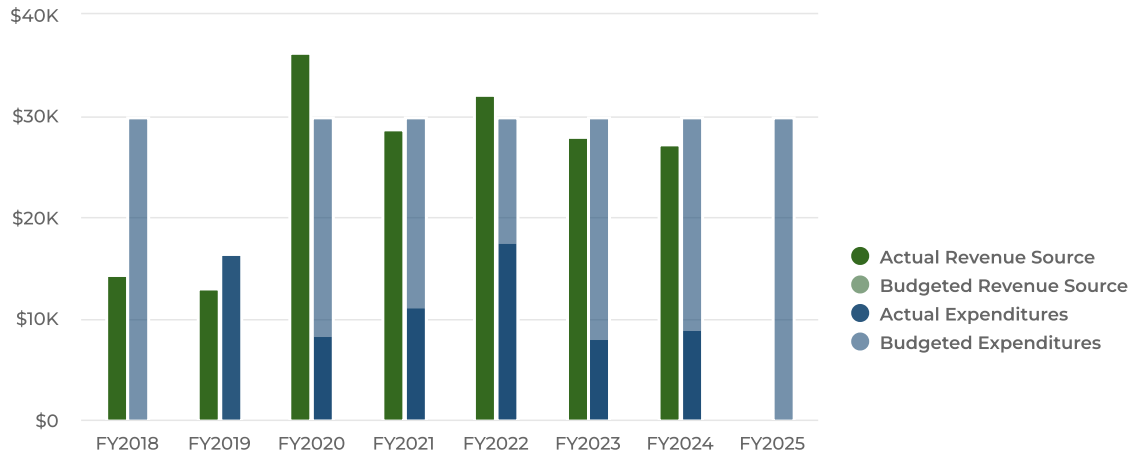
OP-Fund

[Official: Circuit Clerk]

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.

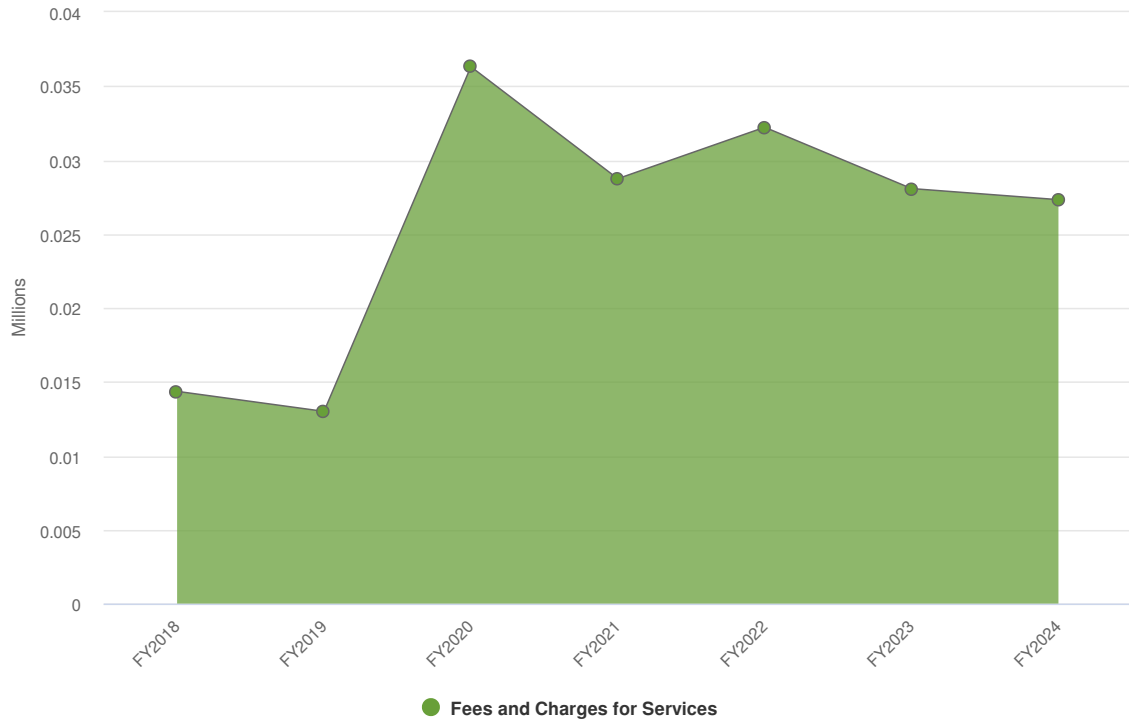
Summary

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



Revenues

Budgeted and Historical 2025 Revenues

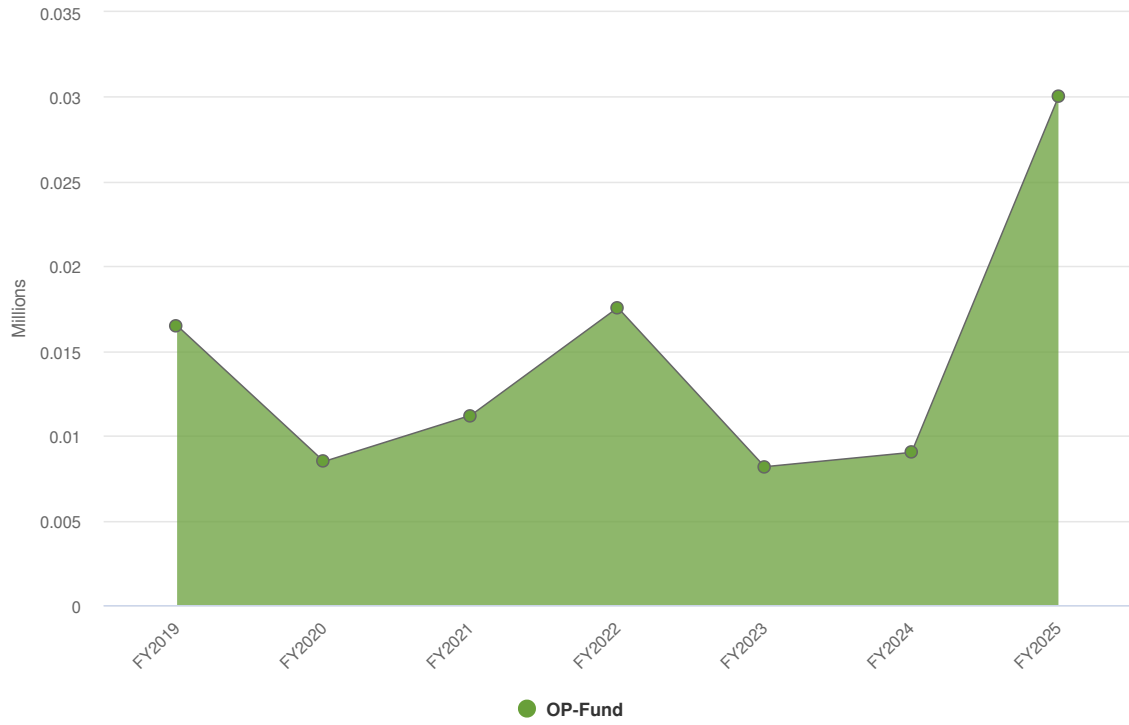


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$27,317.06	\$0.00	\$0.00	0%
Total Revenue Source:	\$27,317.06	\$0.00	\$0.00	0%

Expenditures



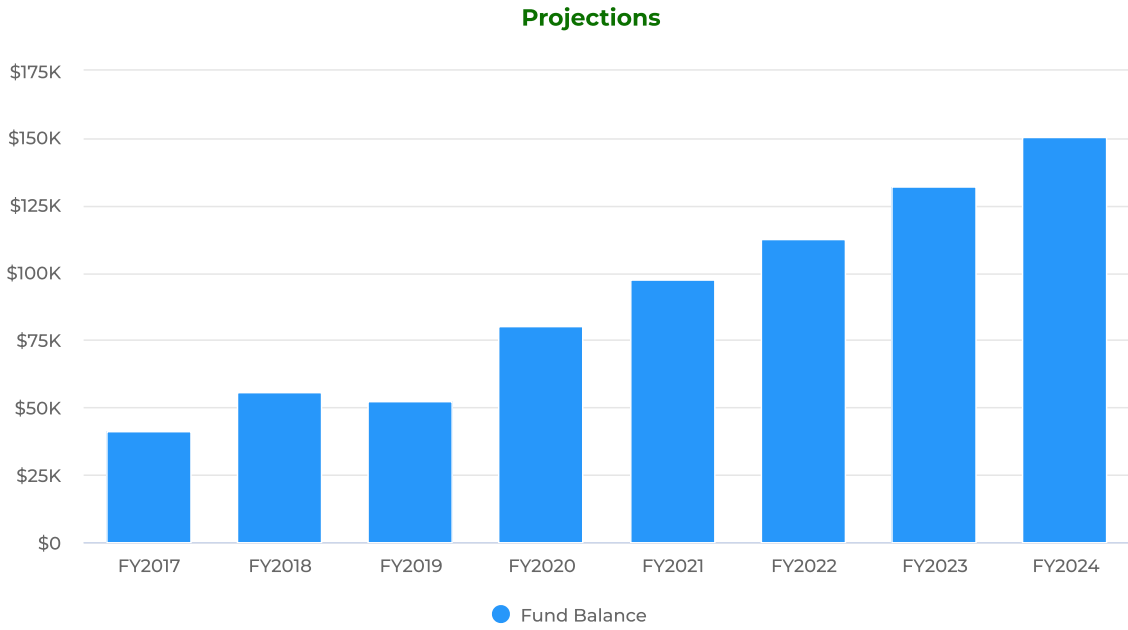
Budgeted and Historical Expenditures



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
OP-Fund	\$9,010.00	\$30,000.00	\$30,000.00	0%
Total Expenditures:	\$9,010.00	\$30,000.00	\$30,000.00	0%



Fund Balance



FY 2024 balance is as of 7/31/24.



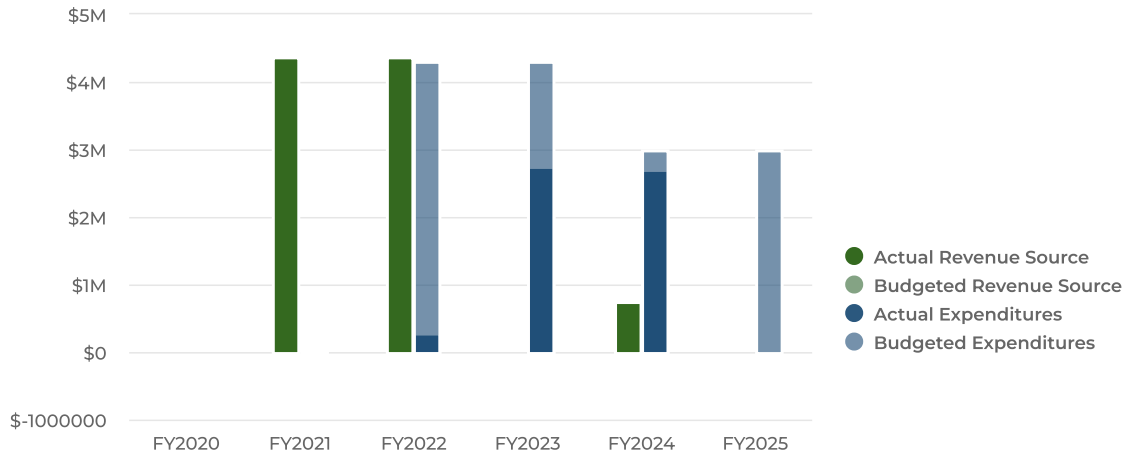


COVID Grant Fund

The COVID Grant Fund started in 2021 for the Downstate Small Business Stabilization Grant for Heniz Furntiure. After that grant was closed out, the fund was repurposed to house funds from the federal government American Rescue Plan Funding. For more information about the American Rescue Plan funding, what it can be spent on, and what the county is spending it one, please visit the [American Rescue Plan funding database](#). [↗](#)

Summary

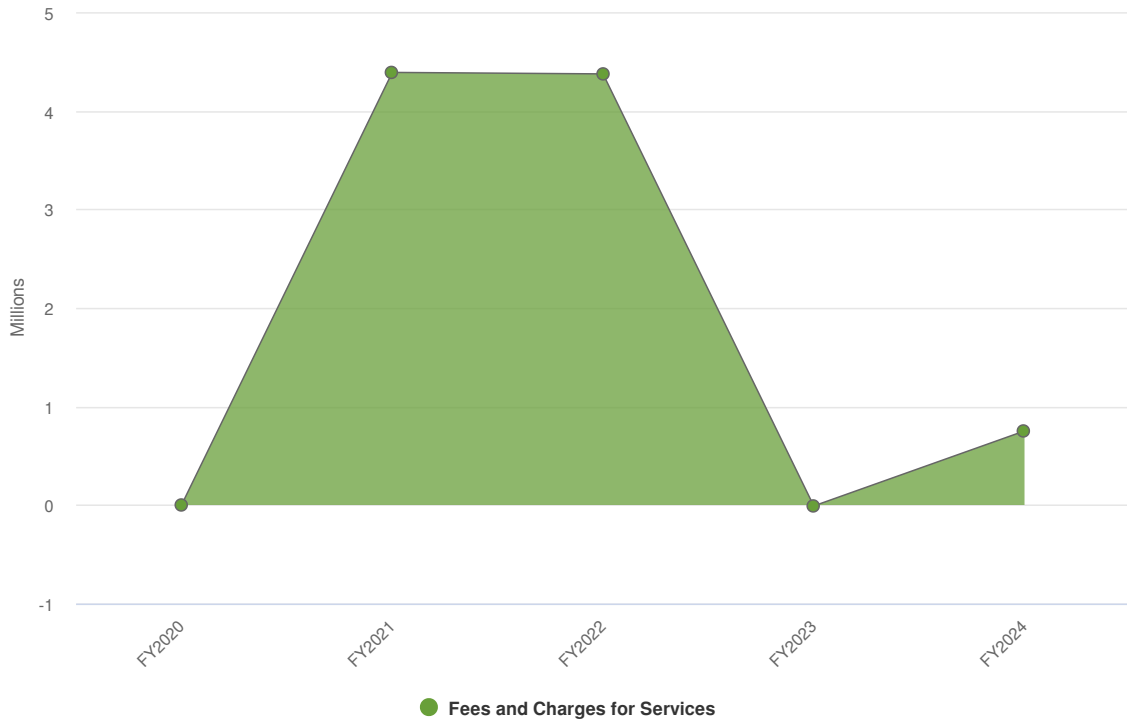
The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$3M in FY2025.



Revenues by Source



Budgeted and Historical 2025 Revenues by Source

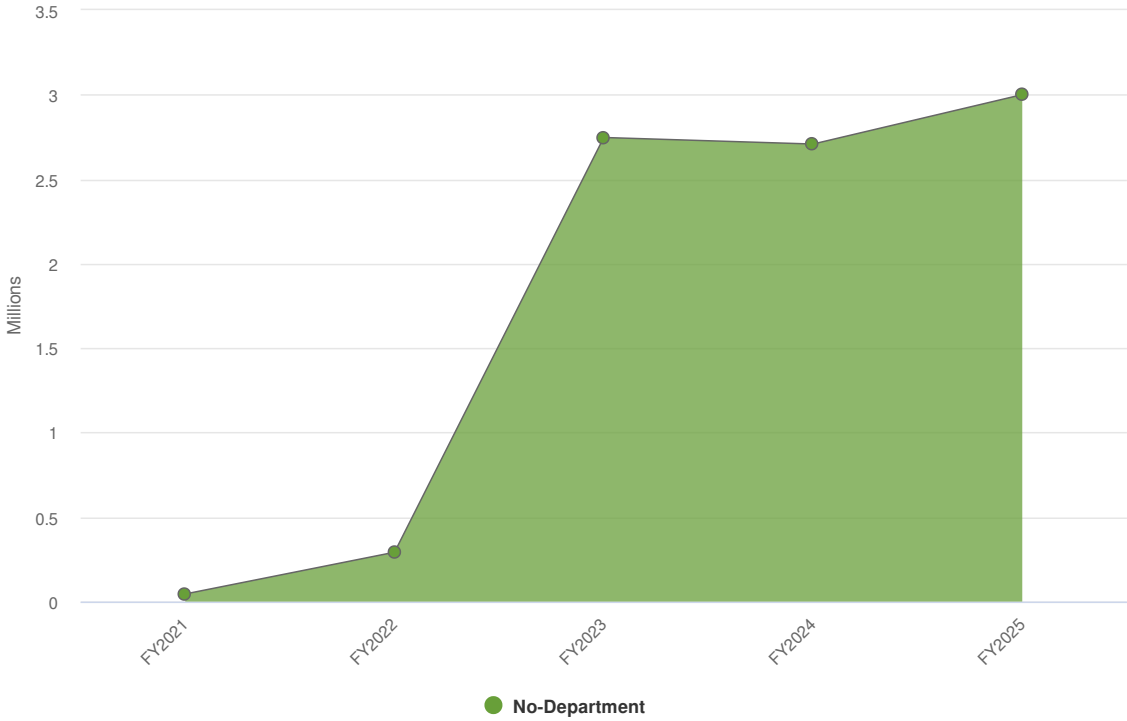


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$751,016.66	\$0.00	\$0.00	0%
Total Revenue Source:	\$751,016.66	\$0.00	\$0.00	0%

Expenditures



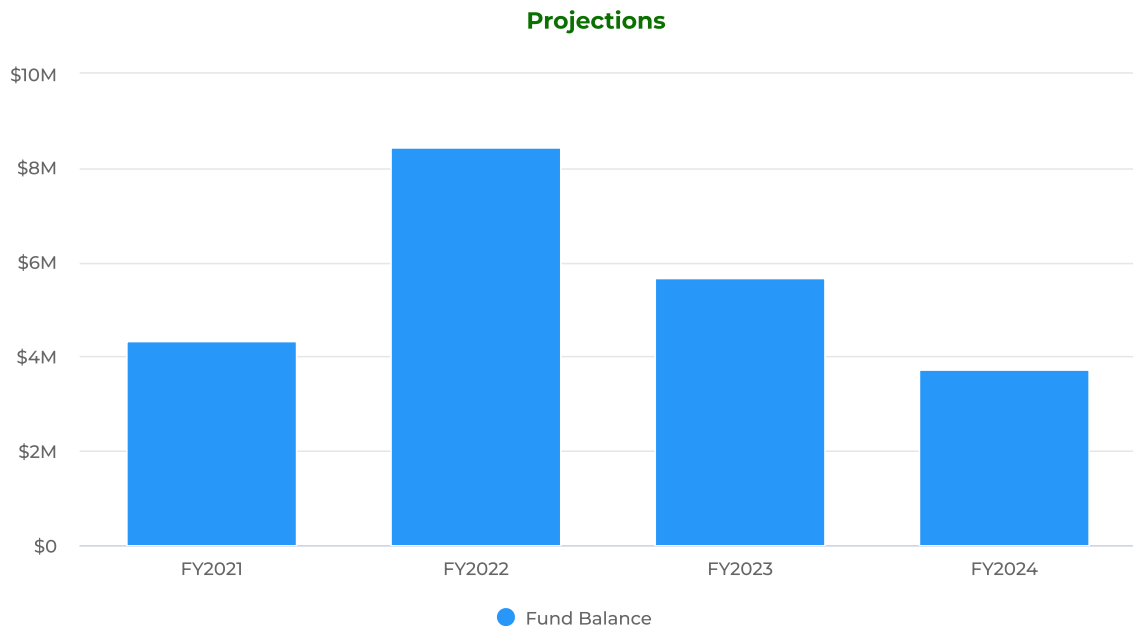
Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$2,707,539.97	\$3,000,000.00	\$3,000,000.00	0%
Total Expenditures:	\$2,707,539.97	\$3,000,000.00	\$3,000,000.00	0%



Fund Balance



FY 2024 balance is as of 7/31/24.





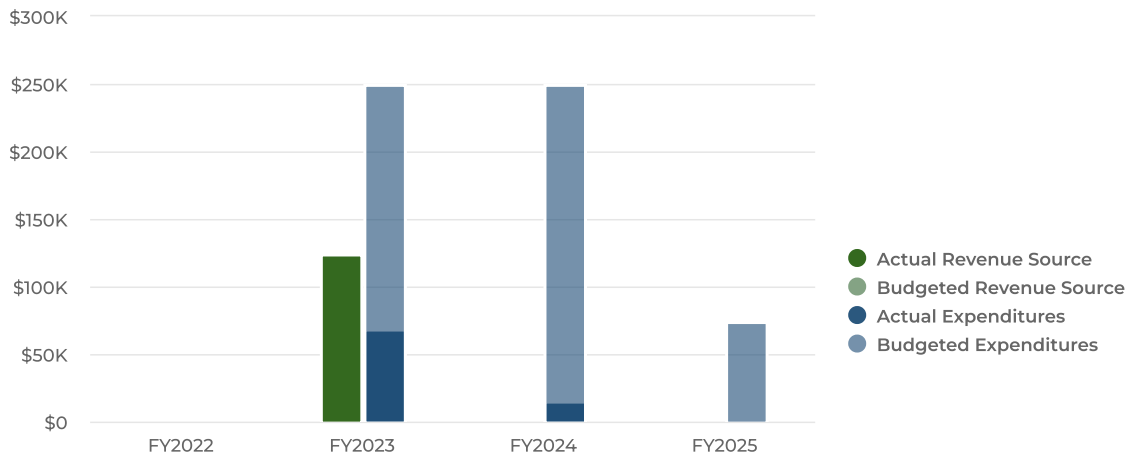
Wind Permit Application Fee Fund

[Official: County Board]

This fund was created as part of the wind siting permit process and houses the permit application fee submitted to reimburse the county for the expenses necessary to implement the wind permitting process and review of the construction of any projects. Currently, the only applicant is Lotus Wind and so all revenue and expenses are for the Lotus Wind Project.

Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to decrease by 70% or \$175K to \$75K in FY2025.



Revenues by Source

Projected 2025 Revenues by Source

Budgeted and Historical 2025 Revenues by Source



Name	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
No Data To Display	

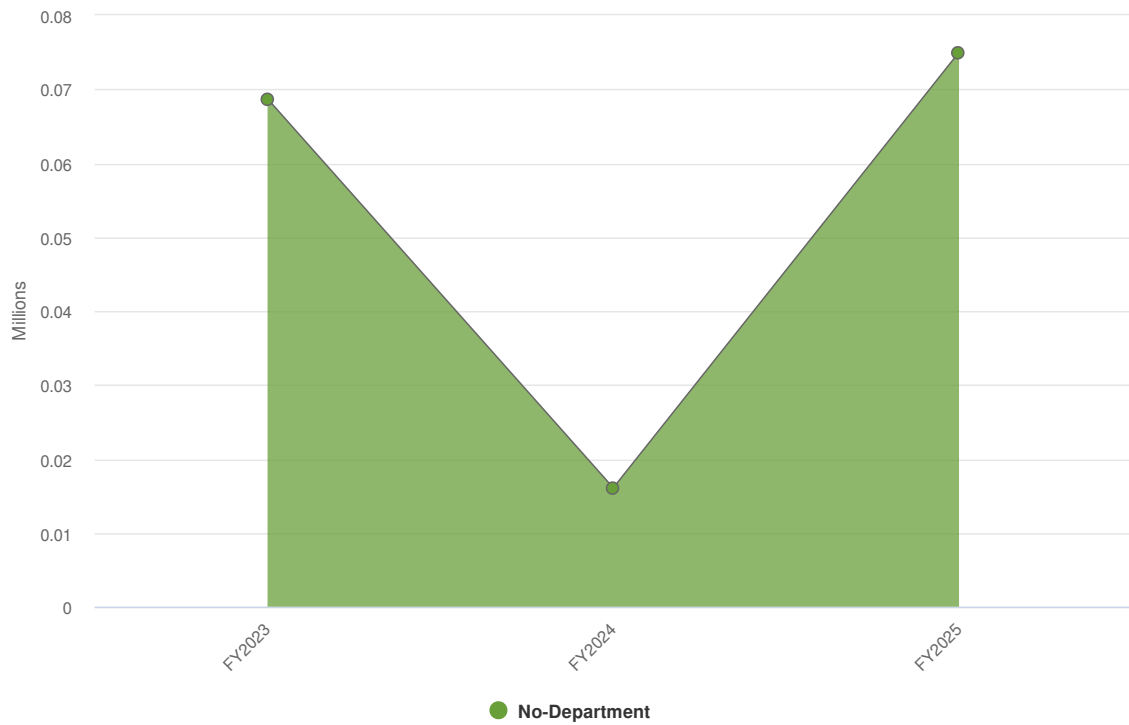


Expenditures by Function

Budgeted Expenditures by Function



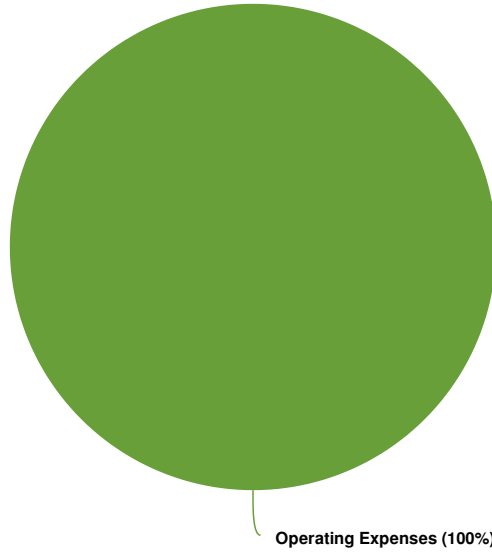
Budgeted and Historical Expenditures by Function



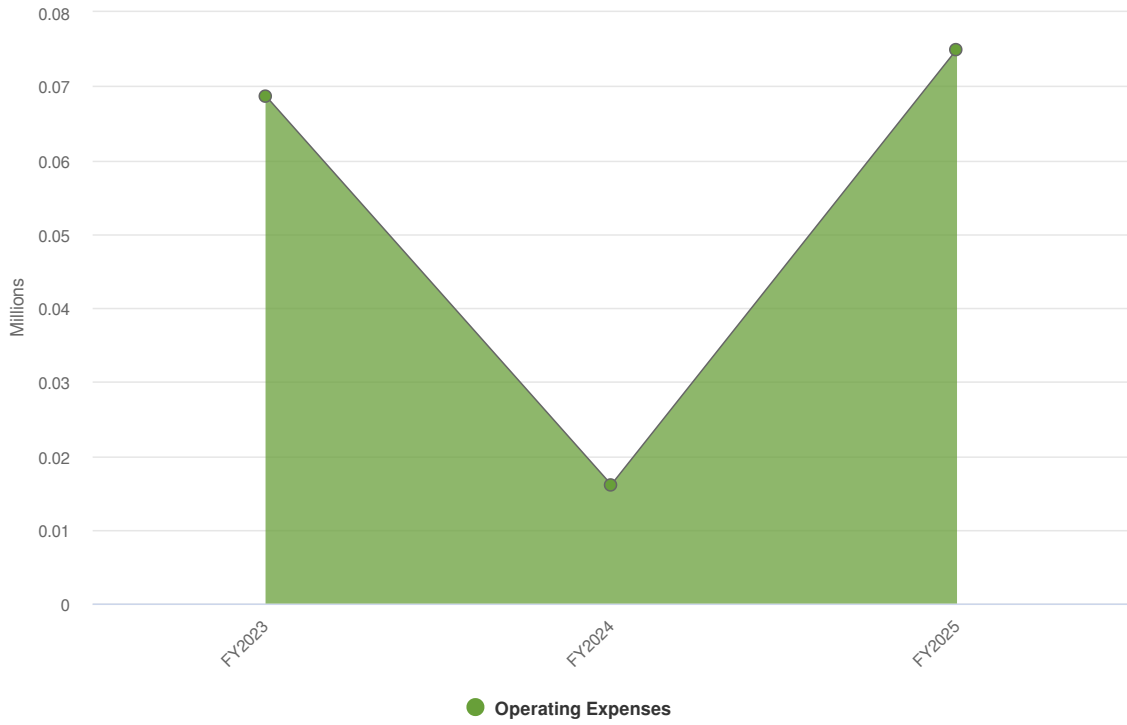
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$16,078.34	\$250,000.00	\$75,000.00	-70%
Total Expenditures:	\$16,078.34	\$250,000.00	\$75,000.00	-70%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



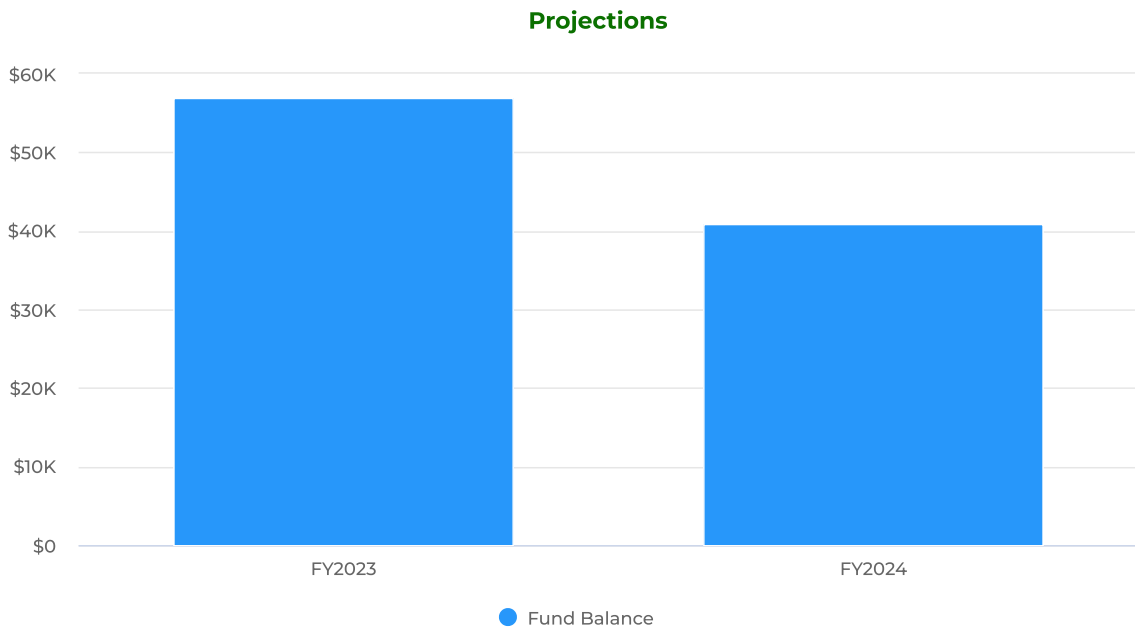
Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Operating Expenses	\$16,078.34	\$250,000.00	\$75,000.00	-70%
Total Expense Objects:	\$16,078.34	\$250,000.00	\$75,000.00	-70%



Fund Balance



FY 2024 balance is as of 7/31/24.



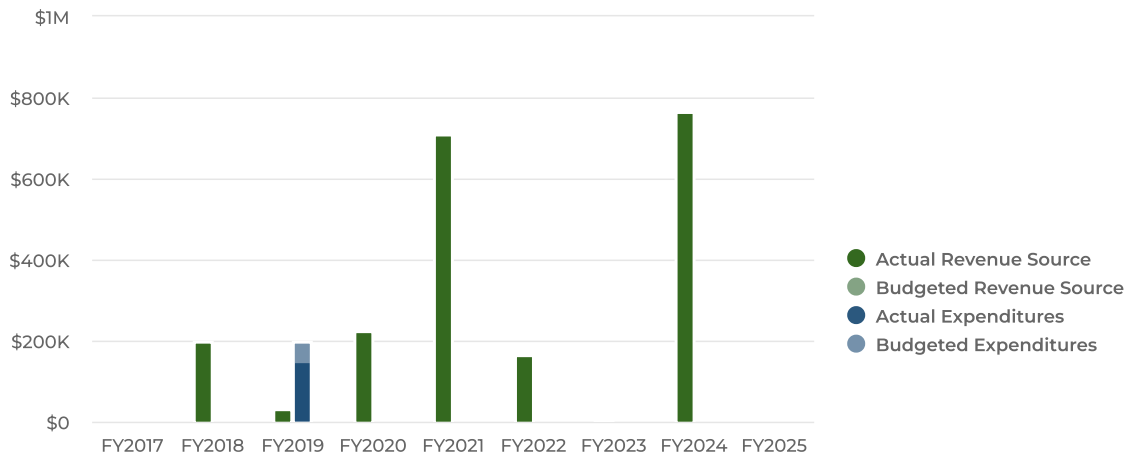


Budget Stabilization

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.

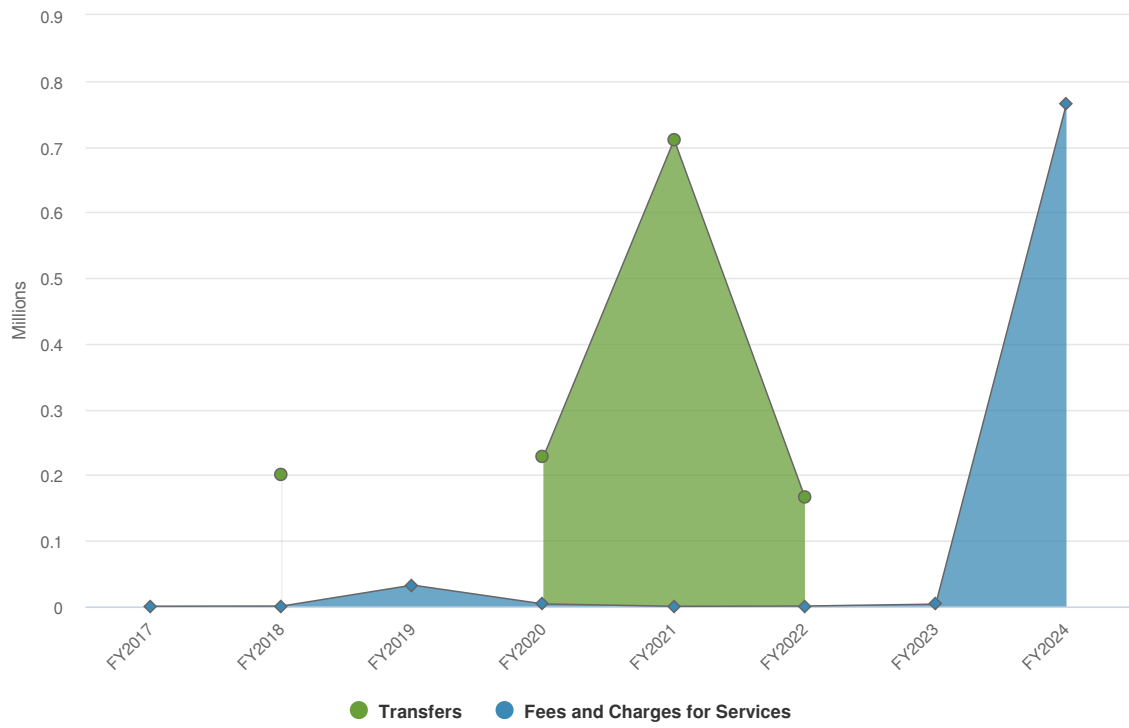
Summary

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



Revenues

Budgeted and Historical 2025 Revenues

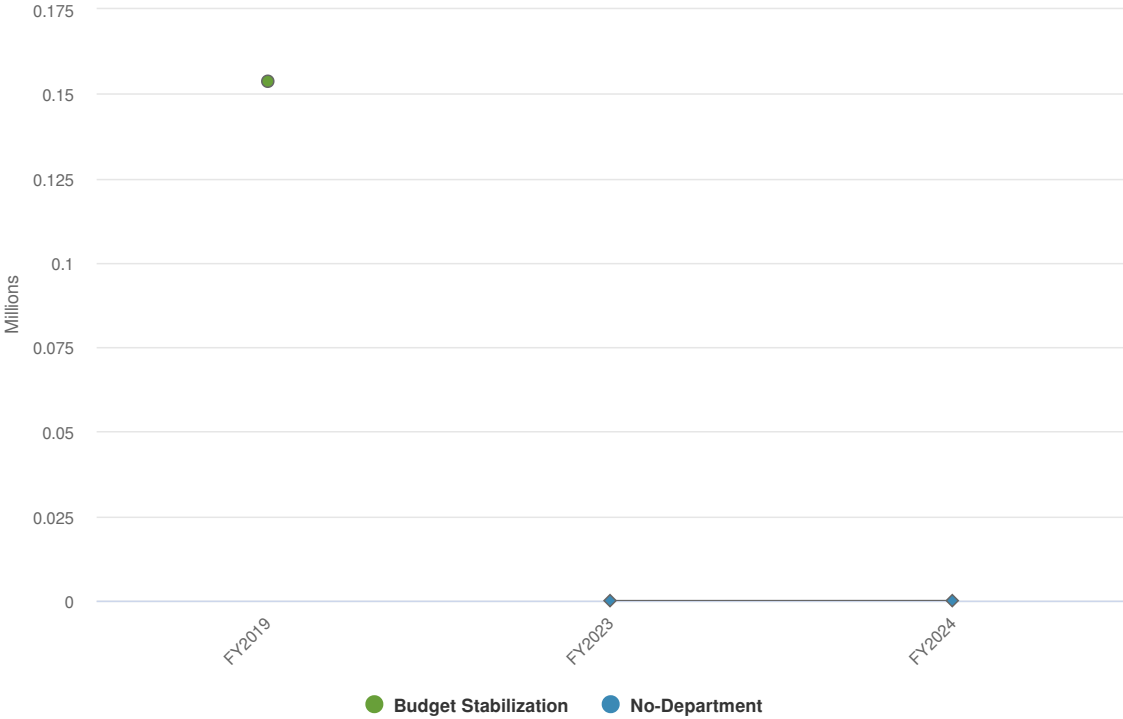


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$765,321.96	\$0.00	\$0.00	0%
Total Revenue Source:	\$765,321.96	\$0.00	\$0.00	0%

Expenditures by Function

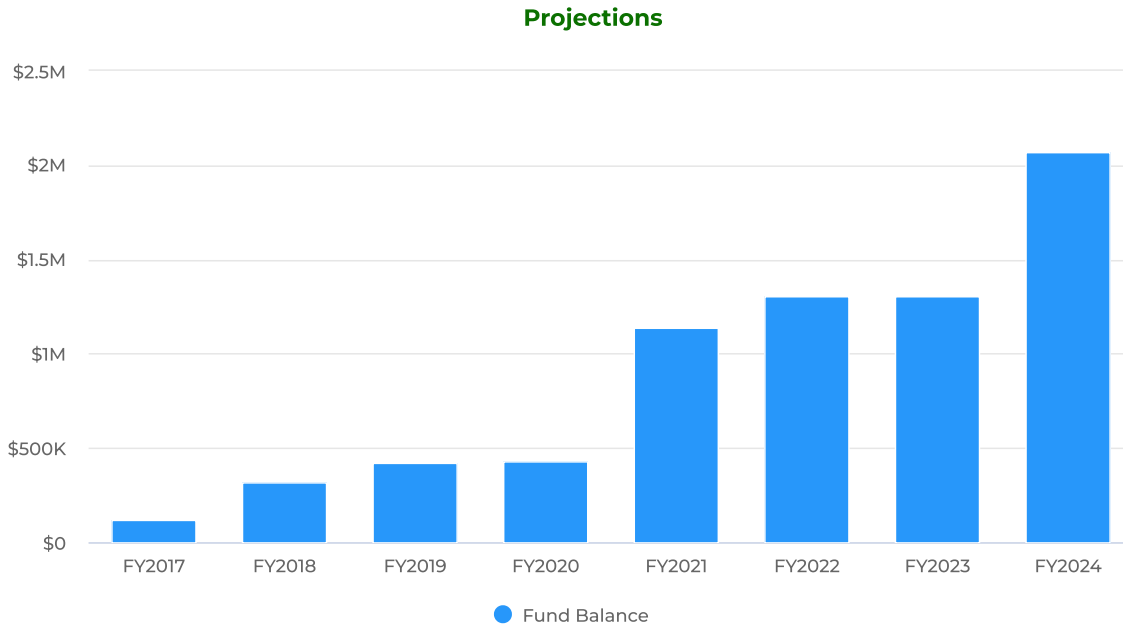
Budgeted Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
No-Department	\$15.00	\$0.00	\$0.00	0%
Total Expenditures:	\$15.00	\$0.00	\$0.00	0%

Fund Balance



FY 2024 balance is as of 7/31/24.

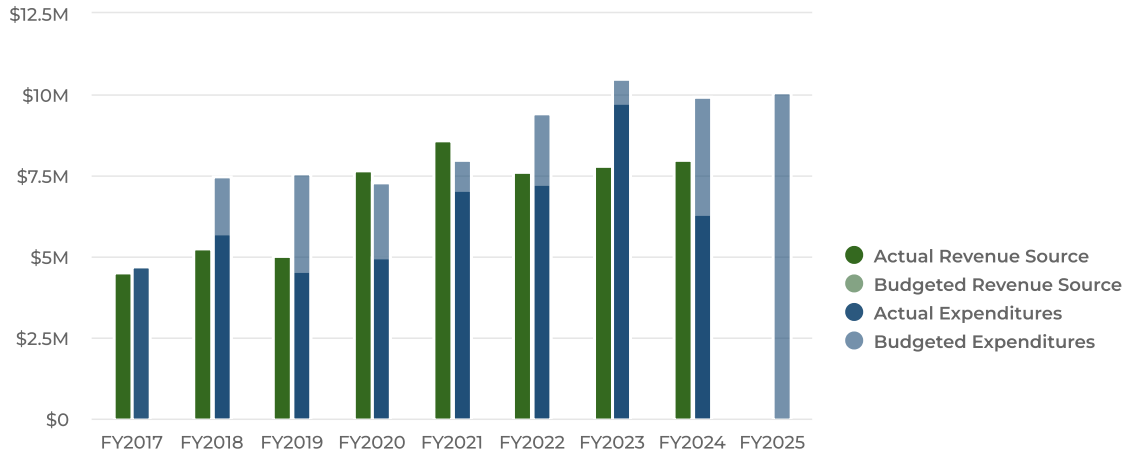




Total Highway Budgets

Summary

The County of Macoupin is projecting \$0 of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 1.3% or \$130.2K to \$10.07M in FY2025.

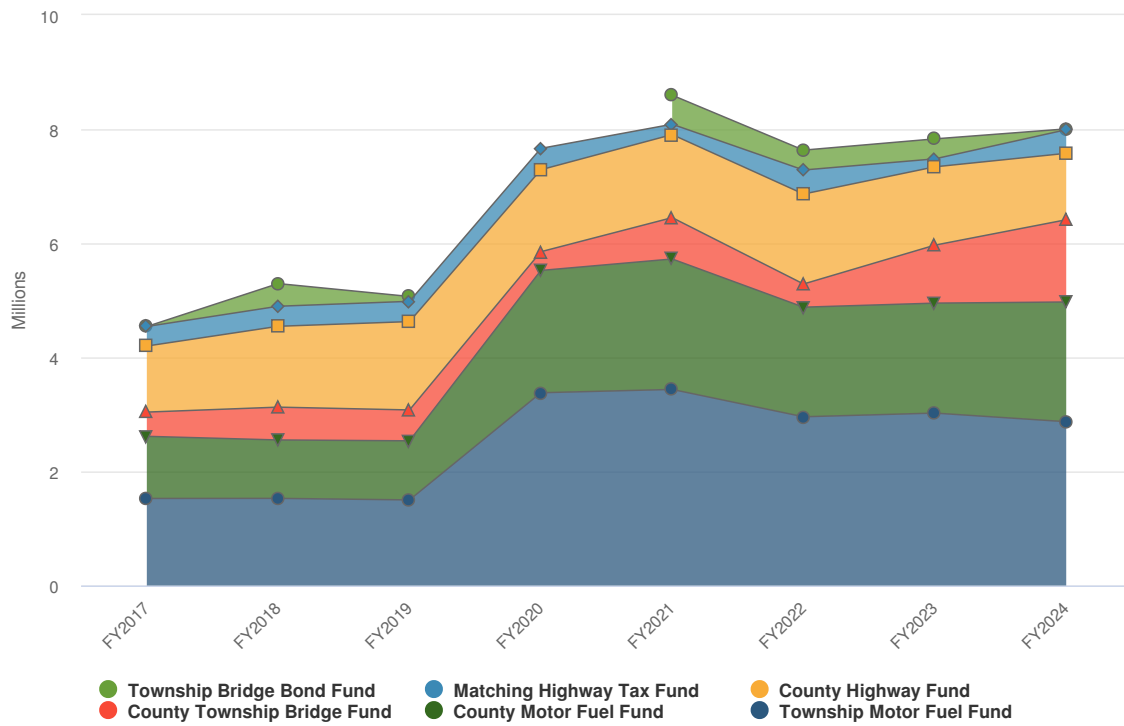


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



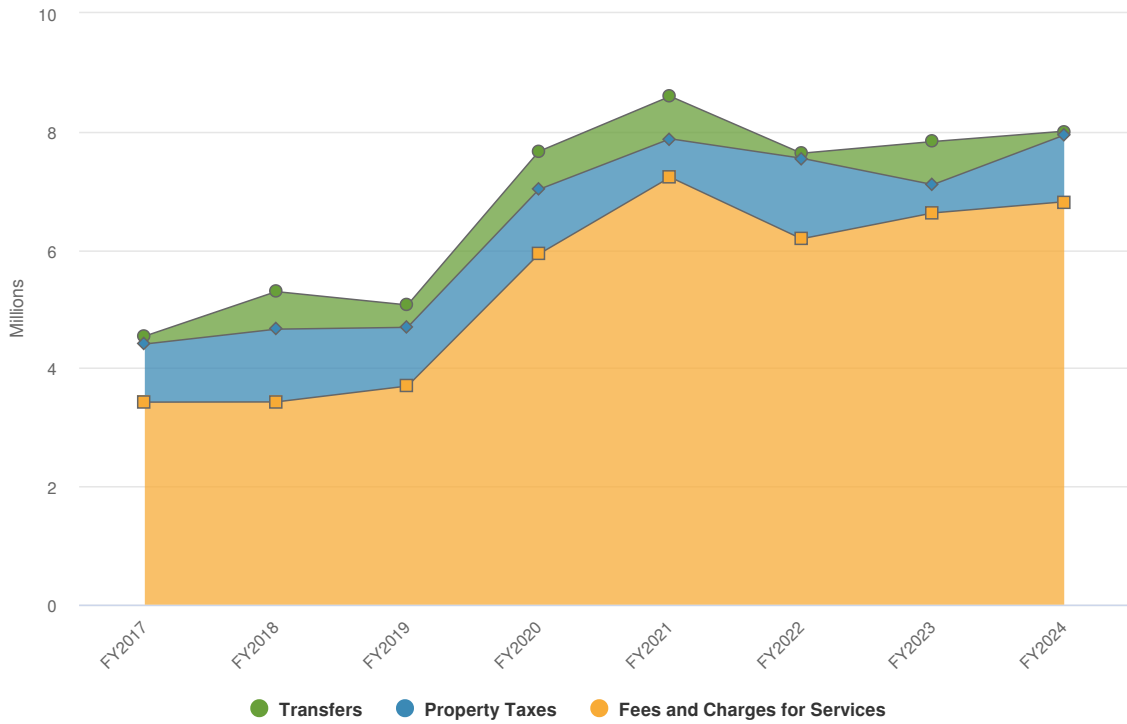
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
County Highway Fund	\$1,164,607.90	\$0.00	\$0.00	0%
County Township Bridge Fund	\$1,441,861.92	\$0.00	\$0.00	0%
County Motor Fuel Fund	\$2,098,540.44	\$0.00	\$0.00	0%
Matching Highway Tax Fund	\$413,773.66	\$0.00	\$0.00	0%
Township Bridge Bond Fund	\$14,477.76	\$0.00	\$0.00	0%
Township Motor Fuel Fund	\$2,871,615.39	\$0.00	\$0.00	0%
Total:	\$8,004,877.07	\$0.00	\$0.00	0%



Revenues by Source

Projected 2025 Revenues by Source

Budgeted and Historical 2025 Revenues by Source



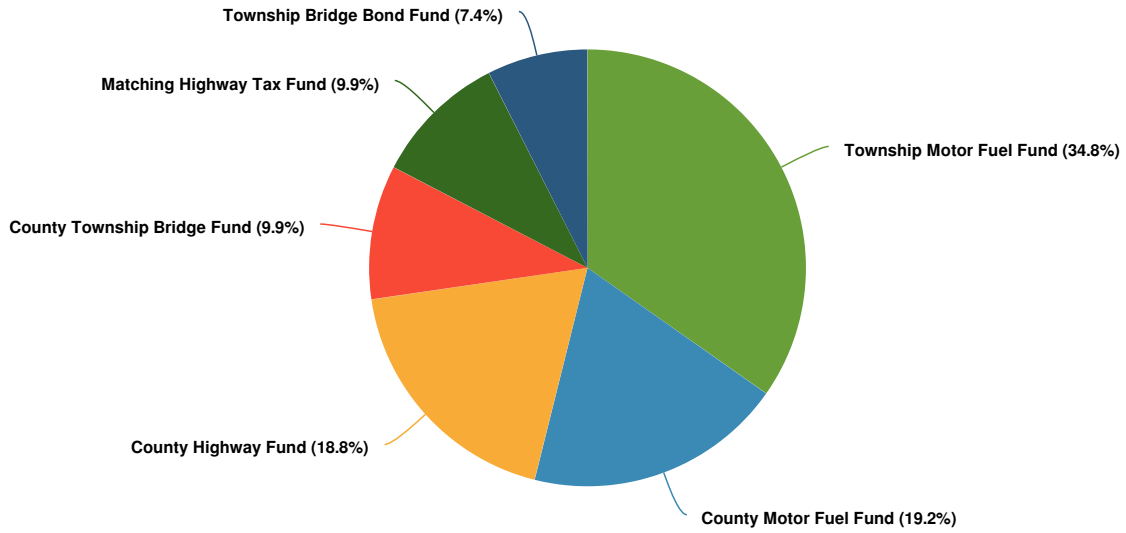
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Revenue Source				



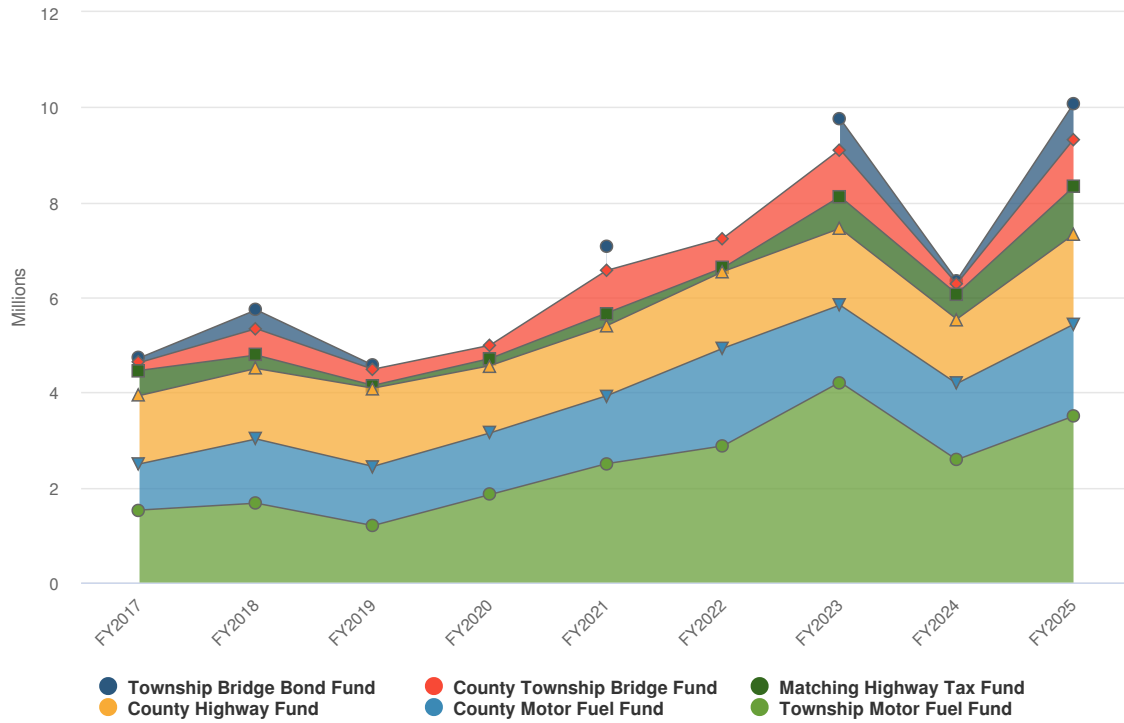
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Property Taxes	\$1,126,628.52	\$0.00	\$0.00	0%
Fees and Charges for Services	\$6,812,038.27	\$0.00	\$0.00	0%
Transfers	\$66,210.28	\$0.00	\$0.00	0%
Total Revenue Source:	\$8,004,877.07	\$0.00	\$0.00	0%

Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund

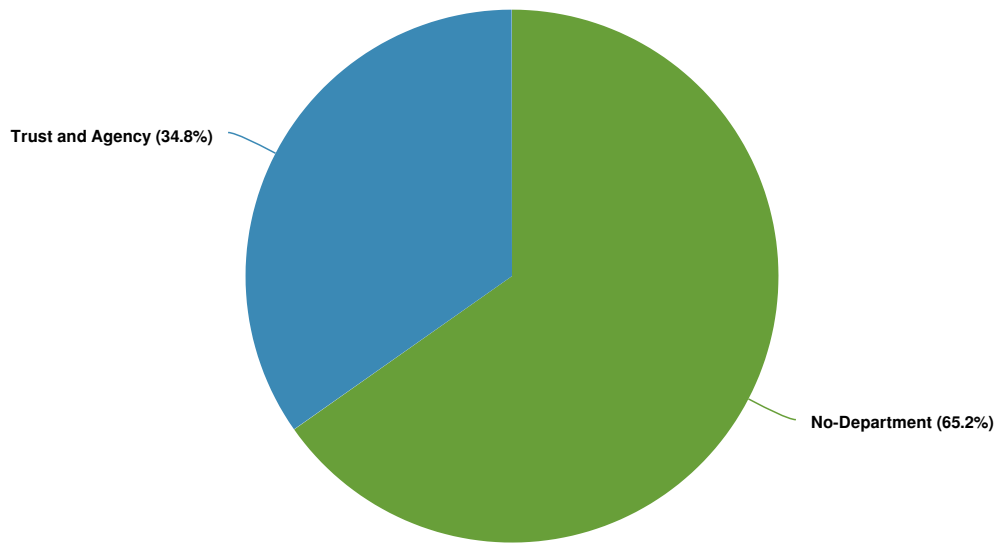


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
County Highway Fund	\$1,356,035.41	\$1,864,850.00	\$1,892,050.00	1.5%
County Township Bridge Fund	\$214,645.85	\$1,000,000.00	\$1,000,000.00	0%
County Motor Fuel Fund	\$1,601,344.71	\$1,926,500.00	\$1,929,500.00	0.2%
Matching Highway Tax Fund	\$530,134.66	\$1,000,000.00	\$1,000,000.00	0%
Township Bridge Bond Fund	\$71,740.88	\$650,000.00	\$750,000.00	15.4%
Township Motor Fuel Fund	\$2,583,316.96	\$3,500,000.00	\$3,500,000.00	0%
Total:	\$6,357,218.47	\$9,941,350.00	\$10,071,550.00	1.3%

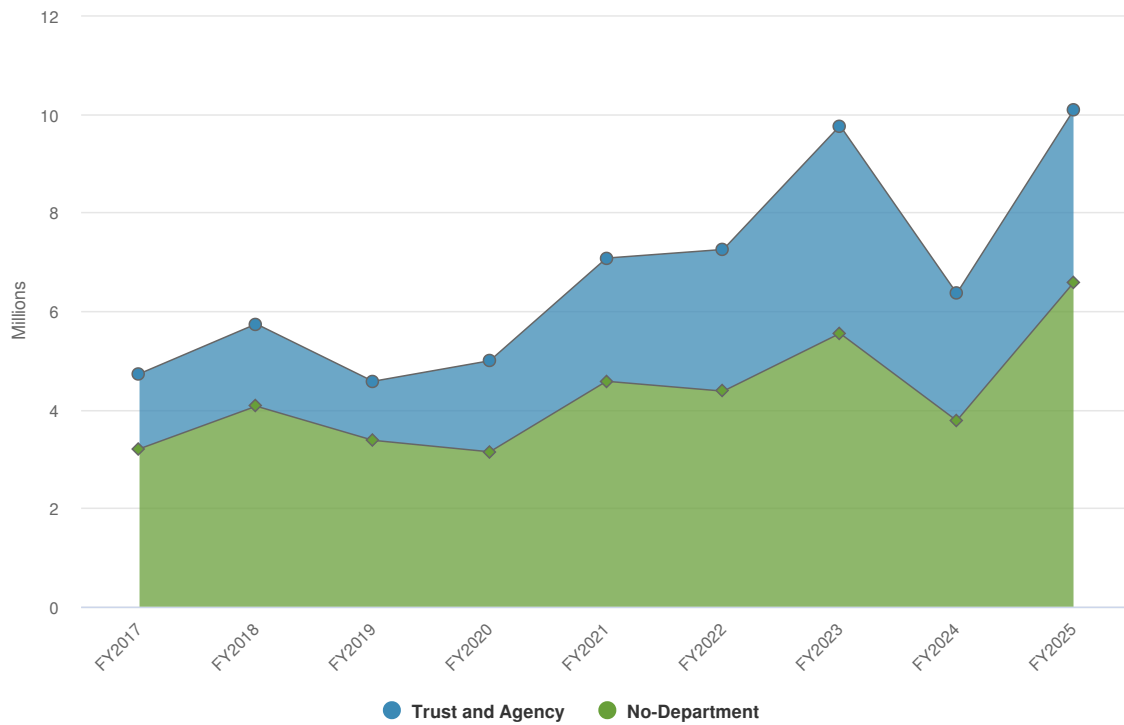


Expenditures by Function

Budgeted Expenditures by Function



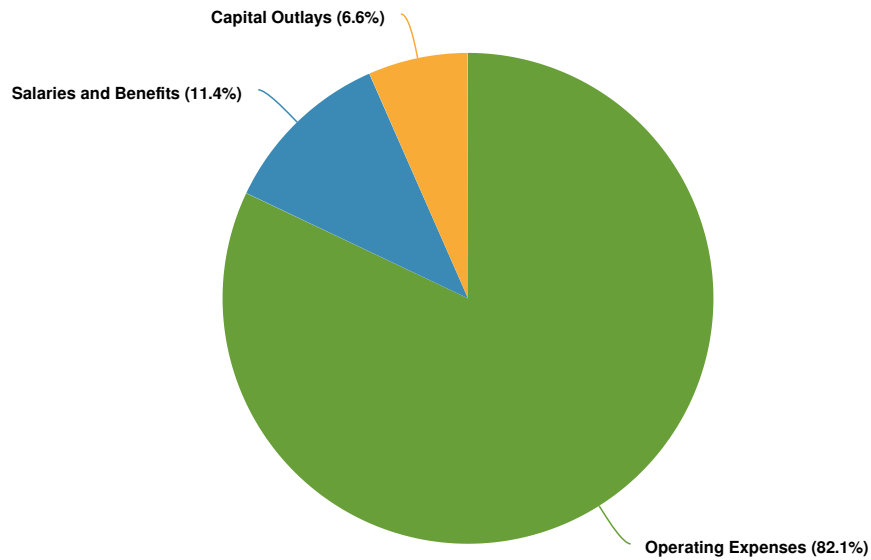
Budgeted and Historical Expenditures by Function



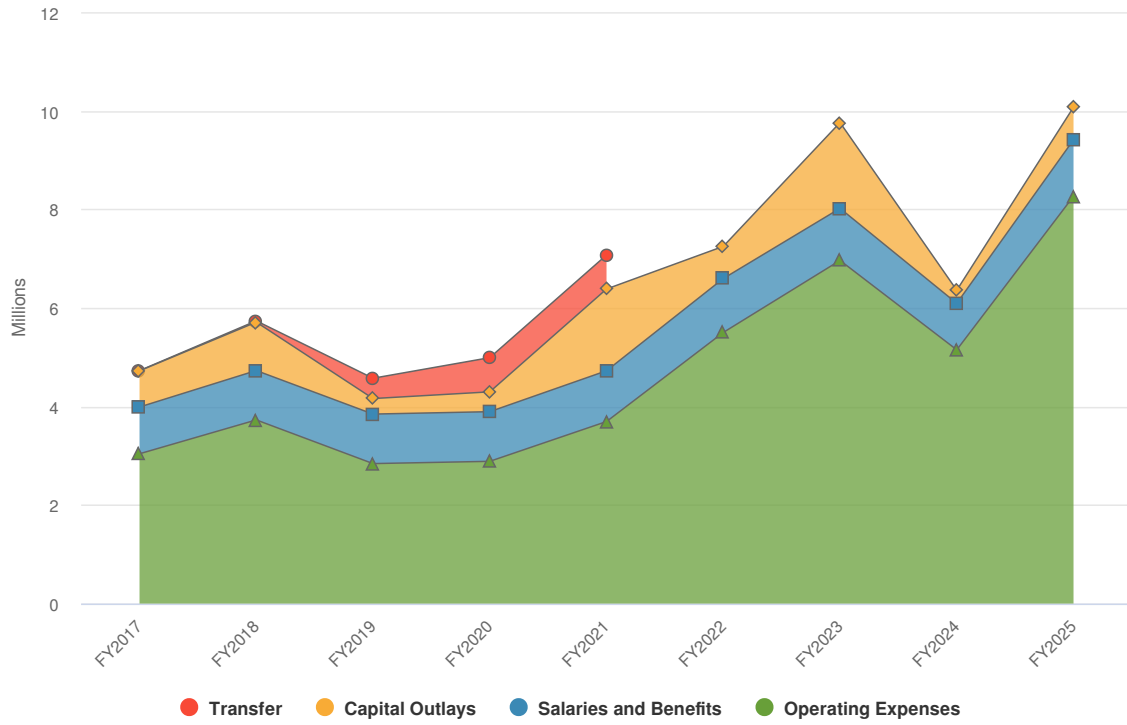
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures				
Trust and Agency	\$2,583,316.96	\$3,500,000.00	\$3,500,000.00	0%
No-Department	\$3,773,901.51	\$6,441,350.00	\$6,571,550.00	2%
Total Expenditures:	\$6,357,218.47	\$9,941,350.00	\$10,071,550.00	1.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$943,385.77	\$1,141,750.00	\$1,144,750.00	0.3%
Operating Expenses	\$5,148,025.15	\$8,137,600.00	\$8,264,800.00	1.6%
Capital Outlays	\$265,807.55	\$662,000.00	\$662,000.00	0%
Total Expense Objects:	\$6,357,218.47	\$9,941,350.00	\$10,071,550.00	1.3%



GENERAL FUND DEPARTMENTS BUDGETS

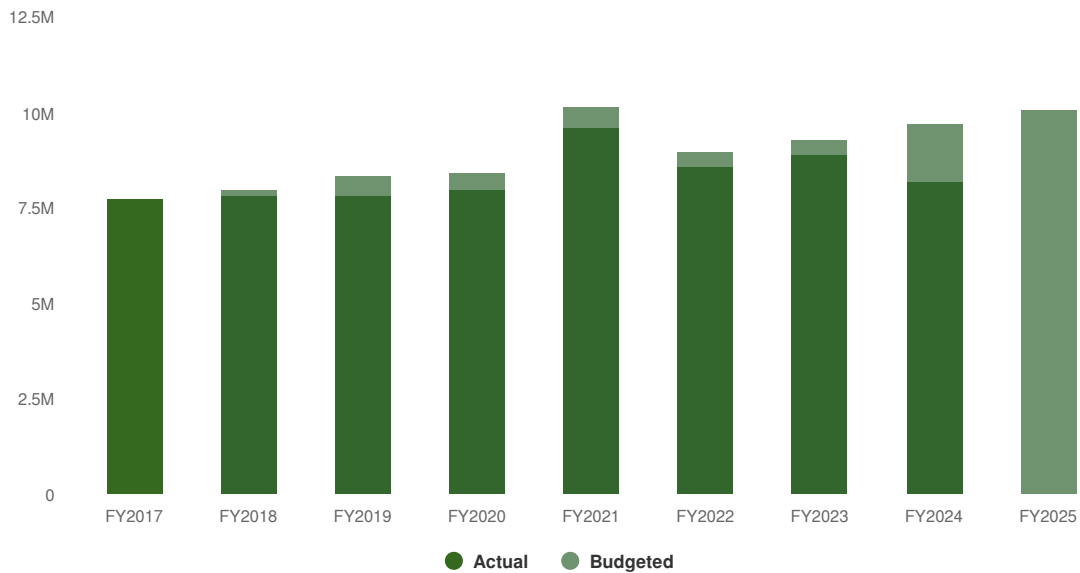


Expenditures

Expenditures Summary

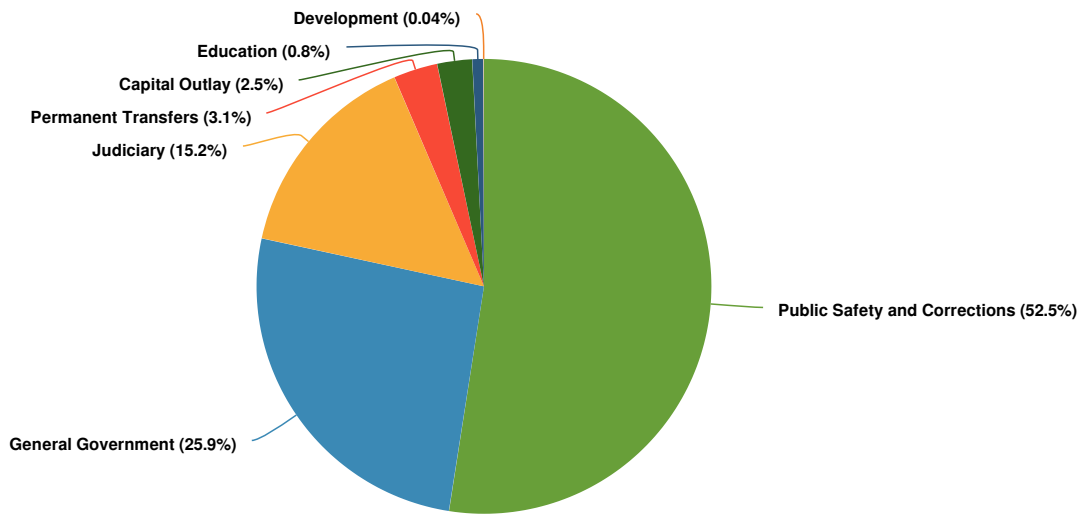
\$10,064,764 **\$367,464**
(3.79% vs. prior year)

Expenditures Proposed and Historical Budget vs. Actual

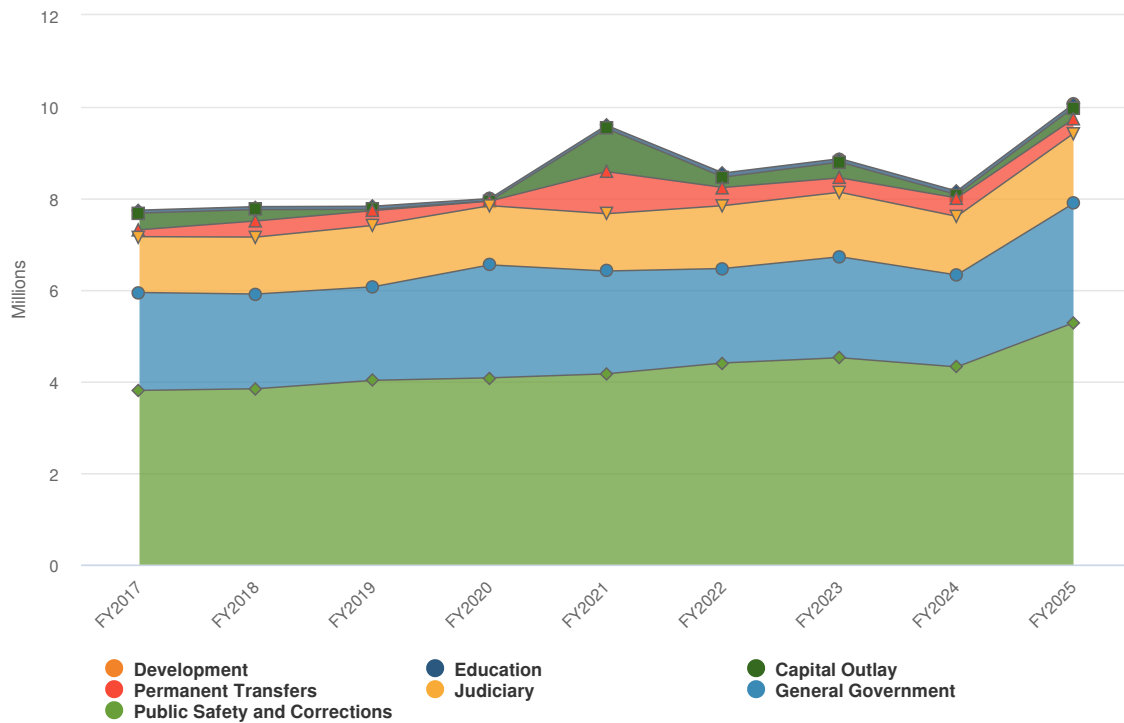


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
General Government						
County Clerk						
County Clerk & Recorder						
Salaries Permanent	001-114-5206-000	\$288,242.55	\$326,541.79	\$338,247.83	3.6%	
Shredding Services	001-114-5395-000	\$0.00	\$500.00	\$0.00	-100%	
Office Supplies	001-114-5424-000	\$114.26	\$4,000.00	\$0.00	-100%	
Mileage	001-114-5430-000	\$68.26	\$0.00	\$0.00	0%	
Association Dues	001-114-5437-000	\$690.00	\$590.00	\$690.00	16.9%	
Postage	001-114-5439-000	\$6.87	\$0.00	\$0.00	0%	
Bond Ins/Notary	001-114-5455-000	\$0.00	\$105.00	\$0.00	-100%	
Computer Maint. Agreements	001-114-5520-000	\$0.00	\$1,500.00	\$0.00	-100%	
Website Hosting/Maintenance	001-114-5525-000	\$7,065.35	\$8,500.00	\$7,100.00	-16.5%	
Lease Agreement	001-114-5680-000	\$1,324.52	\$1,325.00	\$1,325.00	0%	
Payroll Processing	001-114-5752-000	\$23,817.77	\$29,850.00	\$27,723.50	-7.1%	
Total County Clerk & Recorder:		\$321,329.58	\$372,911.79	\$375,086.33	0.6%	
Elections						
Salaries-Temporary	001-115-5015-000	\$700.00	\$3,000.00	\$3,000.00	0%	
Salaries-Overtime	001-115-5025-000	\$4,646.08	\$12,000.00	\$12,000.00	0%	
Salaries - Holiday Overtime	001-115-5035-000	\$0.00	\$0.00	\$6,000.00	N/A	
Salaries Permanent	001-115-5206-000	\$3,000.00	\$0.00	\$0.00	0%	
Election Judge Sal	001-115-5210-000	\$30,885.92	\$37,000.00	\$86,500.00	133.8%	
Election Judge Mileage	001-115-5215-000	\$531.06	\$1,000.00	\$1,200.00	20%	
Printing	001-115-5270-000	\$17,895.80	\$32,000.00	\$18,000.00	-43.7%	
Election Setup/Teardown	001-115-5275-000	\$1,447.06	\$1,400.00	\$2,800.00	100%	
Polling Place Rent	001-115-5280-000	\$475.00	\$3,500.00	\$3,500.00	0%	
System Updates/Programming	001-115-5355-000	\$51,200.00	\$93,000.00	\$37,500.00	-59.7%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Shredding Services	001-115-5395-000	\$494.00	\$0.00	\$1,500.00	N/A	
Office Supplies	001-115-5424-000	\$4,486.57	\$10,000.00	\$10,000.00	0%	
Mileage	001-115-5430-000	\$348.16	\$0.00	\$0.00	0%	
Publication Costs	001-115-5431-000	\$6,820.06	\$12,000.00	\$12,000.00	0%	
Maintenance Agreements	001-115-5435-000	\$63,332.54	\$88,000.00	\$78,884.00	-10.4%	
Postage	001-115-5439-000	\$9,744.00	\$15,000.00	\$10,000.00	-33.3%	
Voting Machines	001-115-5450-000	\$27,425.00	\$0.00	\$29,925.00	N/A	
Election Expense	001-115-5470-000	\$21,132.90	\$20,000.00	\$20,000.00	0%	
Miscellaneous	001-115-5495-000	\$115.00	\$300.00	\$0.00	-100%	
Computer Tech Support	001-115-5510-000	\$13,183.43	\$5,000.00	\$5,000.00	0%	
Computer Hardware	001-115-5515-000	\$2,309.75	\$1,000.00	\$0.00	-100%	
Computer Maint. Agreements	001-115-5520-000	\$0.00	\$27,425.00	\$0.00	-100%	
Website Hosting/Maintenance	001-115-5525-000	\$12,100.00	\$18,000.00	\$19,500.00	8.3%	
Reimbursement for Expenses	001-115-5660-000	\$6,684.86	\$0.00	\$0.00	0%	
Total Elections:		\$278,957.19	\$379,625.00	\$357,309.00	-5.9%	
Voting Center						
Repair Supplies/Parts	001-118-5260-000	\$302.38		\$1,000.00	N/A	
Water Bills	001-118-5370-000	\$285.95	\$4,000.00	\$500.00	-87.5%	
Waste Disposal Service	001-118-5380-000	\$462.27	\$4,000.00	\$600.00	-85%	
Office Supplies	001-118-5424-000	\$210.30		\$500.00	N/A	
Utilities	001-118-5432-000	\$4,059.64	\$4,000.00	\$6,700.00	67.5%	
Miscellaneous	001-118-5495-000	\$5,963.39		\$1,700.00	N/A	
Computer Tech Support	001-118-5510-000	\$0.00		\$1,000.00	N/A	
Total Voting Center:		\$11,283.93	\$12,000.00	\$12,000.00	0%	
Total County Clerk:		\$611,570.70	\$764,536.79	\$744,395.33	-2.6%	
County Administration						



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Retired/Terminated Payout	001-100-5050-000	\$0.00	\$30,000.00	\$30,000.00	0%	
Salaries Permanent	001-100-5206-000	\$13,125.00	\$18,750.00	\$18,750.00	0%	
Office Supplies	001-100-5424-000	\$216.56	\$800.00	\$800.00	0%	
Publication Costs	001-100-5431-000	\$1,966.67	\$3,000.00	\$3,000.00	0%	
Postage	001-100-5439-000	\$0.00	\$1,500.00	\$0.00	-100%	
Miscellaneous	001-100-5459-240	\$2,248.00	\$0.00	\$0.00	0%	
Miscellaneous	001-100-5495-000	\$2,184.84	\$3,500.00	\$0.00	-100%	
Computer Hardware	001-100-5515-000	\$1,150.00	\$0.00	\$0.00	0%	
Computer Maint. Agreements	001-100-5520-000	\$3,966.00	\$20,000.00	\$5,000.00	-75%	
Website Hosting/Maintenance	001-100-5525-000	\$45,906.82	\$32,000.00	\$47,000.00	46.9%	
Appellate Asst. Service	001-100-5585-000	\$18,000.00	\$18,000.00	\$0.00	-100%	
Audit	001-100-5590-000	\$8,300.00	\$40,000.00	\$45,000.00	12.5%	
Care of Cemetery	001-100-5595-000	\$500.00	\$1,000.00	\$1,000.00	0%	
West Central Planning	001-100-5605-000	\$0.00	\$9,540.00	\$9,540.00	0%	
Collective Bargaining Attorney	001-100-5630-000	\$22,400.00	\$10,000.00	\$30,000.00	200%	
Total County Administration:		\$119,963.89	\$188,090.00	\$190,090.00	1.1%	
County Board						
Salary-Co Board Chairman	001-111-5020-000	\$6,270.00	\$6,840.00	\$6,840.00	0%	
Salary-Board Members	001-111-5040-000	\$41,325.00	\$74,514.00	\$74,514.00	0%	
Committee Meetings & Mileage	001-111-5045-000	\$26,764.41	\$10,486.00	\$10,486.00	0%	
Total County Board:		\$74,359.41	\$91,840.00	\$91,840.00	0%	
Treasurer						
Salaries-Temporary	001-116-5015-000	\$3,712.50	\$8,000.00	\$8,000.00	0%	
Salaries Permanent	001-116-5206-000	\$109,477.50	\$125,460.00	\$125,460.00	0%	
Office Supplies	001-116-5424-000	\$1,282.04	\$1,000.00	\$1,000.00	0%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Association Dues	001-116-5437-000	\$200.00	\$200.00	\$200.00	0%	
Postage	001-116-5439-000	\$4,506.87	\$5,000.00	\$5,000.00	0%	
Computer Tech Support	001-116-5510-000	\$67.50	\$750.00	\$750.00	0%	
Lease Agreement	001-116-5680-000	\$1,324.52	\$1,800.00	\$1,800.00	0%	
Total Treasurer:		\$120,570.93	\$142,210.00	\$142,210.00	0%	
Supervisor of Assessments						
Salaries Permanent	001-117-5206-000	\$96,771.59	\$135,525.00	\$138,376.10	2.1%	
Printing	001-117-5270-000	\$18,653.28	\$24,976.00	\$24,976.00	0%	
Equipment Repair	001-117-5410-000	\$0.00	\$300.00	\$300.00	0%	
Office Supplies	001-117-5424-000	\$404.07	\$1,100.00	\$1,100.00	0%	
Mileage	001-117-5430-000	\$2,369.51	\$3,600.00	\$3,600.00	0%	
Association Dues	001-117-5437-000	\$425.00	\$425.00	\$425.00	0%	
Postage	001-117-5439-000	\$9,148.88	\$14,500.00	\$14,500.00	0%	
Computer Tech Support	001-117-5510-000	\$992.50	\$1,000.00	\$1,000.00	0%	
Purchase of Equipment	001-117-5535-000	\$539.98	\$1,000.00	\$1,000.00	0%	
Lease Agreement	001-117-5680-000	\$1,324.56	\$1,610.00	\$0.00	-100%	
Total Supervisor of Assessments:		\$130,629.37	\$184,036.00	\$185,277.10	0.7%	
Copy Room						
Office Supplies	001-131-5424-000	\$4,065.60	\$7,476.00	\$7,476.00	0%	
Lease Agreement	001-131-5680-000	\$7,978.57	\$11,500.00	\$11,500.00	0%	
Total Copy Room:		\$12,044.17	\$18,976.00	\$18,976.00	0%	
Tax Assessment & Collection						
Printing	001-143-5270-000	\$6,737.00	\$15,000.00	\$14,000.00	-6.7%	
bank charges	001-143-5400-000	\$1,439.34	\$0.00	\$0.00	0%	
Office Supplies	001-143-5424-000	\$702.36	\$2,000.00	\$2,000.00	0%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Publication Costs	001-143-5431-000	\$3,986.58	\$3,000.00	\$4,000.00	33.3%	
Education/Training	001-143-5433-000	\$0.00	\$1,000.00	\$1,000.00	0%	
Maintenance Agreements	001-143-5435-000	\$34,775.68	\$40,715.00	\$40,715.00	0%	
Postage	001-143-5439-000	\$18,000.00	\$18,000.00	\$18,000.00	0%	
Miscellaneous	001-143-5495-000	\$3,018.00	\$4,500.00	\$4,500.00	0%	
Computer Purchase, Exp, Update	001-143-5505-000	\$1,770.49	\$2,000.00	\$2,000.00	0%	
Computer Tech Support	001-143-5510-000	\$2,170.00	\$0.00	\$0.00	0%	
Computer Hardware	001-143-5515-000	\$580.00	\$0.00	\$0.00	0%	
Total Tax Assessment & Collection:		\$73,179.45	\$86,215.00	\$86,215.00	0%	
Coroner						
Chief Deputy Coroner Salary	001-151-5090-000	\$3,325.00	\$3,000.00	\$3,000.00	0%	
Salaries Permanent	001-151-5206-000	\$37,536.38	\$43,709.10	\$51,000.00	16.7%	
Medical Exams Other Svcs	001-151-5315-000	\$44,426.29	\$28,526.90	\$28,526.90	0%	
Deputy Coroners Fees	001-151-5320-000	\$150.00	\$1,500.00	\$1,500.00	0%	
Body Transfer	001-151-5345-000	\$2,100.00	\$1,800.00	\$1,800.00	0%	
Office Supplies	001-151-5424-000	\$0.00	\$714.00	\$714.00	0%	
Mileage	001-151-5430-000	\$4,136.97	\$6,000.00	\$6,000.00	0%	
Education/Training	001-151-5433-000	\$248.20	\$1,000.00	\$1,000.00	0%	
Telephone	001-151-5436-000	\$1,104.01	\$1,200.00	\$1,200.00	0%	
Association Dues	001-151-5437-000	\$325.00	\$0.00	\$0.00	0%	
Postage	001-151-5439-000	\$10.40	\$100.00	\$100.00	0%	
Office Rent	001-151-5441-000	\$1,259.99	\$1,200.00	\$1,200.00	0%	
Bond Ins/Notary	001-151-5455-000	\$0.00	\$10.00	\$10.00	0%	
Coroners Jurors Fees	001-151-5485-000	\$0.00	\$150.00	\$150.00	0%	
Total Coroner:		\$94,622.24	\$88,910.00	\$96,200.90	8.2%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Contractual Services						
Road Sign Materials/Labo	001-305-5422-000	\$10,846.35	\$15,445.00	\$19,750.00	27.9%	
Miscellaneous	001-305-5495-000	\$0.00	\$54,305.00	\$0.00	-100%	
Total Contractual Services:		\$10,846.35	\$69,750.00	\$19,750.00	-71.7%	
Insurance						
Employers share of health & dental premium	001-306-5060-000	\$652,427.80	\$728,523.36	\$823,523.40	13%	
Retirees/Cobra	001-306-5065-000	\$27,403.06	\$50,000.00	\$50,000.00	0%	
LIFE INSURANCE	001-306-5070-000	\$1,297.30	\$2,890.00	\$2,890.00	0%	
Employee HRA EFT payments	001-306-5075-000	\$32,293.23	\$74,270.78	\$79,270.78	6.7%	
HRA administrative fee/cobra services	001-306-5080-000	\$4,706.51	\$12,000.00	\$12,000.00	0%	
Worker's Comp	001-306-5302-000	\$0.00	\$7,000.00	\$7,000.00	0%	
State Unemployment	001-306-5305-000	\$16,611.92	\$30,000.00	\$30,000.00	0%	
Qtrly Fed Excise Tax	001-306-5308-000	\$267.00	\$0.00	\$0.00	0%	
Total Insurance:		\$735,006.82	\$904,684.14	\$1,004,684.18	11.1%	
Telephone						
Telephone	001-311-5436-000	\$24,926.94	\$30,000.00	\$30,000.00	0%	
Total Telephone:		\$24,926.94	\$30,000.00	\$30,000.00	0%	
Total General Government:		\$2,007,720.27	\$2,569,247.93	\$2,609,638.51	1.6%	
Public Safety and Corrections						
Sheriff Department						
Courthouse, All Buildings and Grounds						
Salaries Overtime	001-113-5025-000	\$1,248.95	\$2,000.00	\$2,000.00	0%	
Salaries - Holiday Overtime	001-113-5035-000	\$952.06	\$2,000.00	\$2,000.00	0%	
Salaries Permanent	001-113-5206-000	\$92,287.44	\$105,682.90	\$110,228.40	4.3%	
Staple Supplies	001-113-5255-000	\$10,629.94	\$19,425.00	\$19,425.00	0%	
Repair Supplies/Parts	001-113-5260-000	\$3,182.75	\$15,225.00	\$15,225.00	0%	
Water Bills	001-113-5370-000	\$34,605.42	\$39,900.00	\$39,900.00	0%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Waste Disposal Service	001-113-5380-000	\$4,327.34	\$3,200.00	\$3,200.00	0%	
Routine Monthly Services	001-113-5385-000	\$6,123.00	\$6,300.00	\$6,300.00	0%	
Equipment Repair	001-113-5410-000	\$21,304.21	\$36,500.00	\$36,500.00	0%	
Office Supplies	001-113-5424-000	\$0.00	\$2,000.00	\$2,000.00	0%	
Utilities	001-113-5432-000	\$106,478.58	\$123,500.00	\$123,500.00	0%	
Telephone	001-113-5436-000	\$15,936.66	\$19,500.00	\$19,500.00	0%	
Miscellaneous	001-113-5495-000	\$0.00	\$3,000.00	\$3,000.00	0%	
Purchase of Equipment	001-113-5535-000	\$0.00	\$1,200.00	\$1,200.00	0%	
Building Maintenance	001-113-5580-000	\$462.40	\$5,000.00	\$5,000.00	0%	
Various Credit Card Charges	001-113-5762-000	\$8,746.94		\$0.00	N/A	
Total Courthouse, All Buildings and Grounds:		\$306,285.69	\$384,432.90	\$388,978.40	1.2%	
Purchase of New Vehicle						
Purchase of Vehicle	001-161-5530-000	\$25,000.00	\$92,000.00	\$92,000.00	0%	
Total Purchase of New Vehicle:		\$25,000.00	\$92,000.00	\$92,000.00	0%	
Court Security						
Salaries-Overtime	001-171-5025-000	\$291.32	\$800.00	\$0.00	-100%	
Salaries Permanent	001-171-5206-000	\$150,391.40	\$135,168.28	\$195,500.00	44.6%	
Total Court Security:		\$150,682.72	\$135,968.28	\$195,500.00	43.8%	
Jail Medical						
Medical Expense of Inmates	001-181-5445-000	\$157,801.78	\$176,000.00	\$176,000.00	0%	
Total Jail Medical:		\$157,801.78	\$176,000.00	\$176,000.00	0%	
Sheriff						
Salaries-Temporary	001-211-5015-000	\$0.00	\$18,300.00	\$18,300.00	0%	
Salaries-Overtime	001-211-5025-000	\$122,122.97	\$79,070.40	\$79,070.40	0%	
Salaries - Holiday Overtime	001-211-5035-000	\$53,937.38	\$73,892.37	\$73,892.37	0%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Salaries Permanent	001-211-5206-000	\$1,752,646.94	\$2,034,004.87	\$2,173,682.28	6.9%	
Food	001-211-5230-000	\$0.00	\$4,000.00	\$4,000.00	0%	
Shredding Services	001-211-5395-000	\$116.00	\$500.00	\$500.00	0%	
Equipment Repair	001-211-5410-000	\$25.80	\$1,045.00	\$1,045.00	0%	
Vehicle Expense	001-211-5420-000	\$183,258.34	\$190,000.00	\$190,000.00	0%	
Office Supplies	001-211-5424-000	\$4,406.05	\$15,000.00	\$15,000.00	0%	
Radio Equipment	001-211-5428-000	\$125.00	\$5,000.00	\$5,000.00	0%	
Mileage	001-211-5430-000	\$1,325.00	\$3,045.00	\$3,045.00	0%	
Utilities	001-211-5432-000	\$254.56	\$0.00	\$0.00	0%	
Education/Training	001-211-5433-000	\$12,383.43	\$19,500.00	\$19,500.00	0%	
Uniform Allowance	001-211-5434-000	\$31,529.37	\$19,000.00	\$19,000.00	0%	
Telephone	001-211-5436-000	\$3,580.81	\$3,713.35	\$3,713.35	0%	
Bond Ins/Notary	001-211-5455-000	\$0.00	\$500.00	\$500.00	0%	
K-9	001-211-5490-000	\$113.11	\$800.00	\$800.00	0%	
Miscellaneous	001-211-5495-000	\$0.00	\$15,000.00	\$15,000.00	0%	
Computer Purchase, Exp, Update	001-211-5505-000	\$0.00	\$3,000.00	\$3,000.00	0%	
Computer Tech Support	001-211-5510-000	\$3,237.75	\$3,000.00	\$3,000.00	0%	
Computer Hardware	001-211-5515-000	\$440.00	\$1,500.00	\$1,500.00	0%	
Computer Maint. Agreements	001-211-5520-000	\$8,839.86	\$10,500.00	\$10,500.00	0%	
Investigation Div. Supplies	001-211-5545-000	\$0.00	\$507.50	\$507.50	0%	
Investigation Div. Equip.	001-211-5550-000	\$0.00	\$1,500.00	\$1,500.00	0%	
Deputy's Equipment	001-211-5555-000	\$10,143.14	\$10,000.00	\$10,000.00	0%	
Empl Uniform & Equip Damage	001-211-5565-000	\$6,369.17	\$2,500.00	\$2,500.00	0%	
Office Machine Rental	001-211-5655-000	\$0.00	\$1,015.00	\$1,015.00	0%	
Lease Agreement	001-211-5680-000	\$15,498.50	\$19,500.00	\$19,500.00	0%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Various Credit Card Charges	001-211-5762-000	\$38,231.33		\$0.00	N/A	
Total Sheriff:		\$2,248,584.51	\$2,535,393.49	\$2,675,070.90	5.5%	
Jail						
Salaries - Temporary	001-215-5015-000	\$6,754.08	\$18,000.00	\$18,000.00	0%	
Salaries-Overtime	001-215-5025-000	\$55,756.39	\$27,000.00	\$27,000.00	0%	
Salaries - Holiday Overtime	001-215-5035-000	\$27,075.46	\$33,000.00	\$33,000.00	0%	
Salaries Permanent	001-215-5206-000	\$659,922.51	\$776,160.75	\$807,922.00	4.1%	
Food	001-215-5230-000	\$149,760.81	\$185,000.00	\$185,000.00	0%	
Housing Inmates Other County	001-215-5375-000	\$32,255.00	\$30,000.00	\$30,000.00	0%	
Lodge & Meals/Convey Prisoners	001-215-5390-000	\$0.00	\$500.00	\$500.00	0%	
Office Supplies	001-215-5424-000	\$4,997.86	\$12,005.00	\$12,005.00	0%	
Various Credit Card Charges	001-215-5762-000	\$10,255.00		\$0.00	N/A	
Total Jail:		\$946,777.11	\$1,081,665.75	\$1,113,427.00	2.9%	
Total Sheriff Department:		\$3,835,131.81	\$4,405,460.42	\$4,640,976.30	5.3%	
MacEMA						
Salaries Permanent	001-112-5206-000	\$37,500.00	\$50,000.00	\$50,000.00	0%	
Equipment Repair - Generators	001-112-5410-000	\$0.00		\$500.00	N/A	
Vehicle Expense	001-112-5420-000	\$2,603.40	\$4,500.00	\$4,000.00	-11.1%	
Contingency	001-112-5421-000	\$60.08	\$1,500.00	\$1,500.00	0%	
Office Supplies	001-112-5424-000	\$323.22	\$876.00	\$704.00	-19.6%	
Telephone	001-112-5436-000	\$0.00	\$1,200.00	\$1,200.00	0%	
Association Dues	001-112-5437-000	\$75.00	\$128.00	\$300.00	134.4%	
Total MacEMA:		\$40,561.70	\$58,204.00	\$58,204.00	0%	
Animal Control						
Miscellaneous	001-123-5495-000	\$0.00	\$0.00	\$5,000.00	N/A	
Transfer Out	001-123-5500-000	\$5,000.00	\$5,000.00	\$0.00	-100%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Total Animal Control:		\$5,000.00	\$5,000.00	\$5,000.00	0%	
DCFS Officer Salary						
Salaries - Permanent	001-191-5206-000	\$0.00		\$65,787.00	N/A	
Total DCFS Officer Salary:		\$0.00		\$65,787.00	N/A	
Probation						
Salaries Permanent	001-221-5206-000	\$393,237.24	\$462,830.55	\$452,011.90	-2.3%	
Office Supplies	001-221-5424-000	\$2,014.55	\$2,500.00	\$5,250.00	110%	
Mileage	001-221-5430-000	\$0.00	\$2,500.00	\$0.00	-100%	
Education/Training	001-221-5433-000	\$98.11	\$1,500.00	\$500.00	-66.7%	
Maintenance Agreements	001-221-5435-000	\$3,375.79		\$5,000.00	N/A	
Postage	001-221-5439-000	\$488.40	\$500.00	\$500.00	0%	
Purchase of Equipment	001-221-5535-000	\$3,509.20	\$2,500.00	\$0.00	-100%	
Total Probation:		\$402,723.29	\$472,330.55	\$463,261.90	-1.9%	
Drug Task Force						
Salaries-Permanent	001-307-5010-000	\$0.00	\$0.00	\$47,500.00	N/A	
Salaries Permanent	001-307-5206-000	\$35,000.07	\$47,500.00	\$0.00	-100%	
Total Drug Task Force:		\$35,000.07	\$47,500.00	\$47,500.00	0%	
Total Public Safety and Corrections:		\$4,318,416.87	\$4,988,494.97	\$5,280,729.20	5.9%	
Judiciary						
Circuit Clerk						
Salaries Permanent	001-120-5206-000	\$414,437.94	\$480,278.80	\$450,280.00	-6.2%	
Office Supplies	001-120-5424-000	\$1,932.96	\$4,050.00	\$4,050.00	0%	
Publication Costs	001-120-5431-000	\$525.00	\$1,000.00	\$1,000.00	0%	
Association Dues	001-120-5437-000	\$450.00	\$400.00	\$450.00	12.5%	
Postage	001-120-5439-000	\$11,152.87	\$12,000.00	\$11,300.00	-5.8%	
Miscellaneous	001-120-5495-000	\$296.69	\$1,191.00	\$541.00	-54.6%	
Office Machine Rental	001-120-5655-000	\$45.00	\$1,832.00	\$1,832.00	0%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Lease Agreement	001-120-5680-000	\$1,568.52	\$1,973.00	\$1,973.00	0%	
Court Forms	001-120-5730-000	\$4,834.33	\$4,700.00	\$6,000.00	27.7%	
Total Circuit Clerk:		\$435,243.31	\$507,424.80	\$477,426.00	-5.9%	
Circuit Court						
CAA - STIPEND	001-121-5233-000	\$115,500.00	\$126,000.00	\$126,000.00	0%	
Court Appointed Attorneys	001-121-5295-000	\$30,409.69	\$50,000.00	\$50,000.00	0%	
Court Reporter Services	001-121-5335-000	\$5,235.50	\$10,000.00	\$10,000.00	0%	
Office Supplies	001-121-5424-000	\$3,326.66	\$5,000.00	\$5,000.00	0%	
Education/Training	001-121-5433-000	\$907.04	\$2,000.00	\$2,000.00	0%	
Postage	001-121-5439-000	\$0.00	\$300.00	\$300.00	0%	
Petit Jurors Expenses	001-121-5475-000	\$159.84	\$0.00	\$0.00	0%	
Miscellaneous	001-121-5495-000	\$2,418.56	\$1,800.00	\$1,800.00	0%	
Computer Purchase, Exp, Update	001-121-5505-000	\$460.91	\$0.00	\$0.00	0%	
Computer Tech Support	001-121-5510-000	\$1,164.00	\$0.00	\$0.00	0%	
Reimb. to State Treasurer	001-121-5540-000	\$1,535.67	\$1,700.00	\$1,700.00	0%	
Total Circuit Court:		\$161,117.87	\$196,800.00	\$196,800.00	0%	
Public Defender						
Salaries Permanent	001-122-5206-000	\$288,015.47	\$317,625.00	\$330,151.96	3.9%	
Shredding Services	001-122-5395-000	\$74.00	\$0.00	\$0.00	0%	
Office Supplies	001-122-5424-000	\$1,438.11	\$3,200.00	\$3,200.00	0%	
Education/Training	001-122-5433-000	\$2,083.34	\$2,000.00	\$2,000.00	0%	
Telephone	001-122-5436-000	\$221.50	\$300.00	\$300.00	0%	
Postage	001-122-5439-000	\$8.73	\$360.00	\$360.00	0%	
Computer Tech Support	001-122-5510-000	\$0.00	\$3,960.00	\$3,960.00	0%	
Computer Maint. Agreements	001-122-5520-000	\$64.25	\$4,203.00	\$4,203.00	0%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Books, Transcript, Periodical	001-122-5570-000	\$96.00	\$0.00	\$0.00	0%	
Computer Software/License Fees	001-122-5750-000	\$0.00	\$990.00	\$990.00	0%	
Total Public Defender:		\$292,001.40	\$332,638.00	\$345,164.96	3.8%	
State's Attorney						
Salaries-Temporary	001-124-5015-000	\$2,745.00	\$0.00	\$0.00	0%	
Salaries-Overtime	001-124-5025-000	\$17,439.93	\$0.00	\$18,000.00	N/A	
Salaries Permanent	001-124-5206-000	\$333,502.47	\$454,095.96	\$466,958.23	2.8%	
Witnesses & Investigations	001-124-5330-000	\$967.05	\$2,250.00	\$2,250.00	0%	
Office Supplies	001-124-5424-000	\$3,850.76	\$5,000.00	\$5,000.00	0%	
Publication Costs	001-124-5431-000	\$2,931.52	\$1,500.00	\$1,500.00	0%	
Education/Training	001-124-5433-000	\$3,528.02	\$3,000.00	\$3,000.00	0%	
Postage	001-124-5439-000	\$859.71	\$1,000.00	\$1,000.00	0%	
Miscellaneous	001-124-5495-000	\$8,875.61	\$2,000.00	\$2,000.00	0%	
Computer Purchase, Exp, Update	001-124-5505-000	\$5,250.00	\$0.00	\$0.00	0%	
Computer Tech Support	001-124-5510-000	\$2,628.58	\$0.00	\$0.00	0%	
Books, Transcript, Periodical	001-124-5570-000	\$1,157.00	\$1,500.00	\$1,500.00	0%	
Office Machine Rental	001-124-5655-000	\$1,058.12	\$2,000.00	\$2,000.00	0%	
Special Investigator	001-124-5746-000	\$5,000.00		\$0.00	N/A	
Total State's Attorney:		\$389,793.77	\$472,345.96	\$503,208.23	6.5%	
Jury Commission						
Office Supplies	001-137-5424-000	\$1,380.00	\$1,400.00	\$1,600.00	14.3%	
Telephone	001-137-5436-000	\$0.00	\$200.00	\$0.00	-100%	
Postage	001-137-5439-000	\$0.00	\$2,776.00	\$2,776.00	0%	
Total Jury Commission:		\$1,380.00	\$4,376.00	\$4,376.00	0%	
Total Judiciary:		\$1,279,536.35	\$1,513,584.76	\$1,526,975.19	0.9%	
Education						



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Supt. of Schools						
Salaries Permanent	001-141-5206-000	\$78,421.00	\$78,421.00	\$78,421.00	0%	
Total Supt. of Schools:		\$78,421.00	\$78,421.00	\$78,421.00	0%	
Total Education:		\$78,421.00	\$78,421.00	\$78,421.00	0%	
Development						
County & Community Development						
Miscellaneous	001-308-5495-000	\$0.00	\$4,000.00	\$4,000.00	0%	
Total County & Community Development:		\$0.00	\$4,000.00	\$4,000.00	0%	
Total Development:		\$0.00	\$4,000.00	\$4,000.00	0%	
Capital Outlay						
Miscellaneous	001-310-5495-000	\$71,856.48	\$100,000.00	\$0.00	-100%	
Miscellaneous	001-310-5495-300	\$0.00	\$0.00	\$250,000.00	N/A	
Total Capital Outlay:		\$71,856.48	\$100,000.00	\$250,000.00	150%	
Permanent Transfers						
Transfer Out	001-500-5500-000	\$403,551.00	\$443,551.00	\$315,000.00	-29%	
Total Permanent Transfers:		\$403,551.00	\$443,551.00	\$315,000.00	-29%	
Total Expenditures:		\$8,159,501.97	\$9,697,299.66	\$10,064,763.90	3.8%	



County Administration



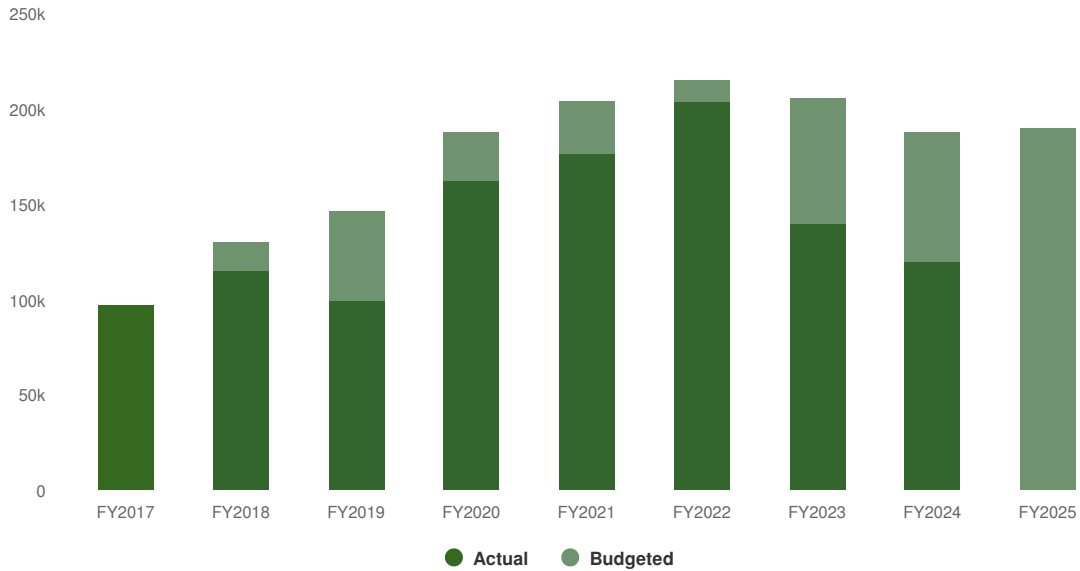
Larry Schmidt
County Board Chair

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, county website development costs, West Central Development Council annual dues, County and Community development, and other small miscellaneous costs.

Expenditures Summary

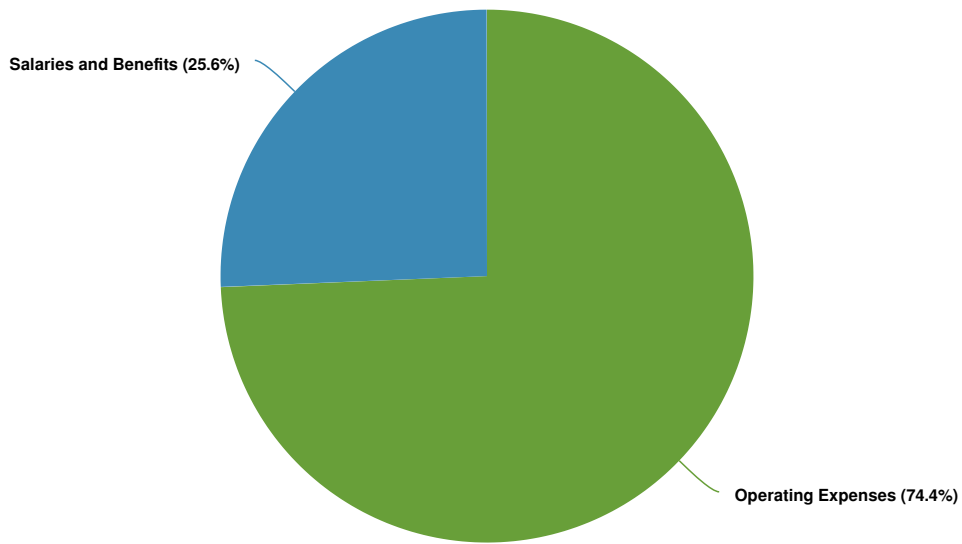
\$190,090 **\$2,000**
(1.06% vs. prior year)

County Administration Proposed and Historical Budget vs. Actual

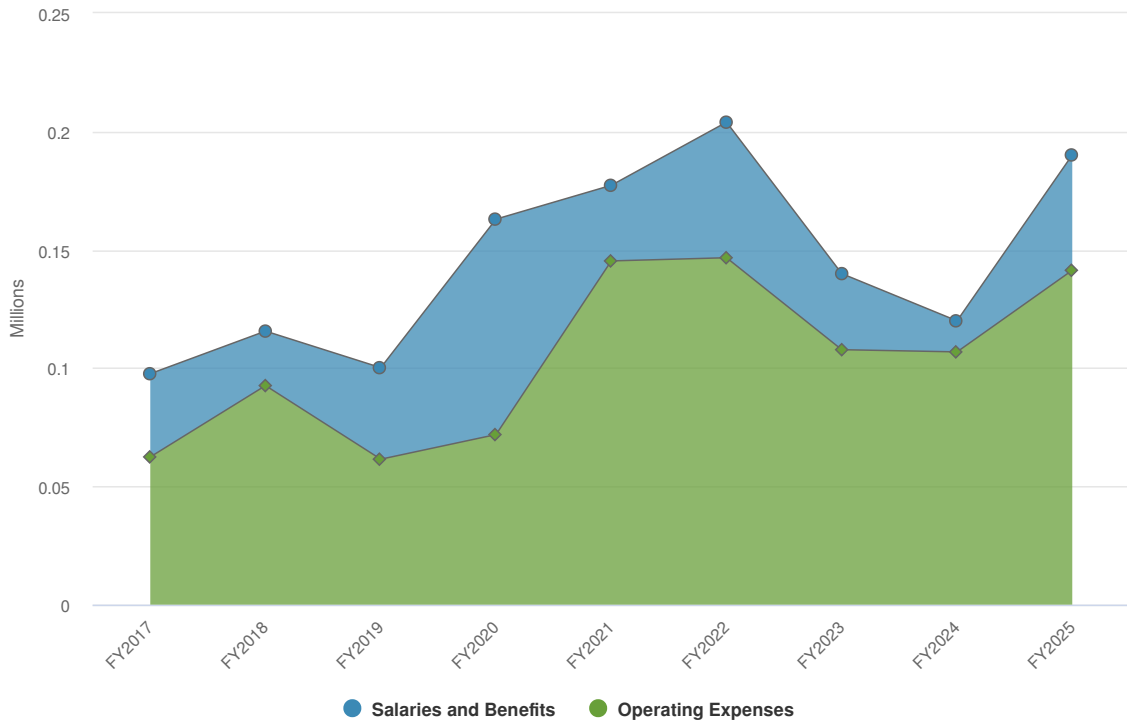


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Retired/Terminated Payout	001-100-5050-000	\$0.00	\$30,000.00	\$30,000.00	0%	
Salaries Permanent	001-100-5206-000	\$13,125.00	\$18,750.00	\$18,750.00	0%	
Total Salaries and Benefits:		\$13,125.00	\$48,750.00	\$48,750.00	0%	
Operating Expenses						
Office Supplies	001-100-5424-000	\$216.56	\$800.00	\$800.00	0%	
Publication Costs	001-100-5431-000	\$1,966.67	\$3,000.00	\$3,000.00	0%	
Postage	001-100-5439-000	\$0.00	\$1,500.00	\$0.00	-100%	
Miscellaneous	001-100-5459-240	\$2,248.00	\$0.00	\$0.00	0%	
Miscellaneous	001-100-5495-000	\$2,184.84	\$3,500.00	\$0.00	-100%	
Computer Hardware	001-100-5515-000	\$1,150.00	\$0.00	\$0.00	0%	
Computer Maint. Agreements	001-100-5520-000	\$3,966.00	\$20,000.00	\$5,000.00	-75%	
Website Hosting/Maintenance	001-100-5525-000	\$45,906.82	\$32,000.00	\$47,000.00	46.9%	
Appellate Asst. Service	001-100-5585-000	\$18,000.00	\$18,000.00	\$0.00	-100%	
Audit	001-100-5590-000	\$8,300.00	\$40,000.00	\$45,000.00	12.5%	
Care of Cemetery	001-100-5595-000	\$500.00	\$1,000.00	\$1,000.00	0%	
West Central Planning	001-100-5605-000	\$0.00	\$9,540.00	\$9,540.00	0%	
Collective Bargaining Attorney	001-100-5630-000	\$22,400.00	\$10,000.00	\$30,000.00	200%	
Total Operating Expenses:		\$106,838.89	\$139,340.00	\$141,340.00	1.4%	
Total Expense Objects:		\$119,963.89	\$188,090.00	\$190,090.00	1.1%	



County Board



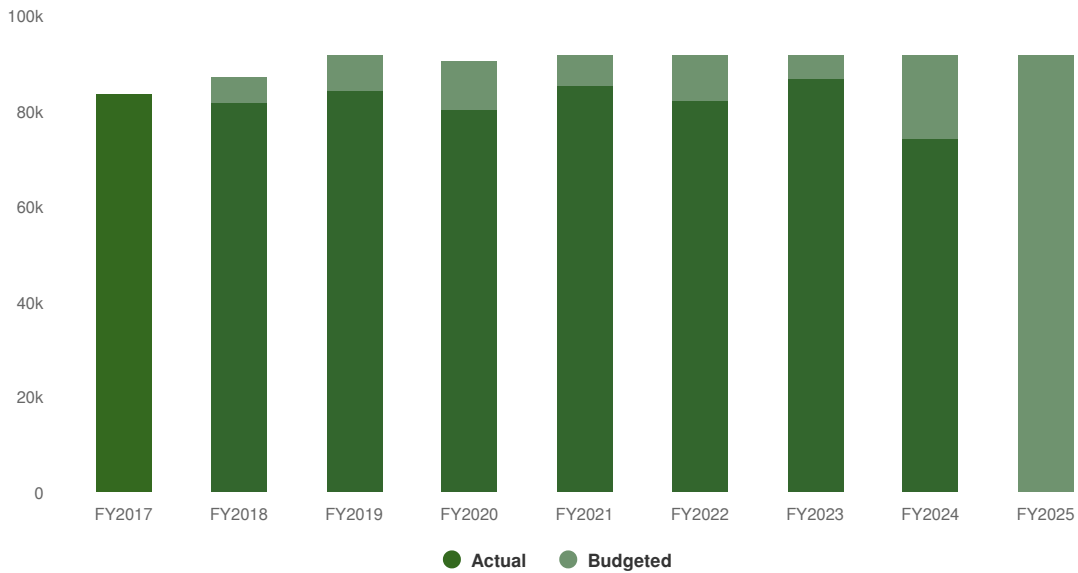
Larry Schmidt
County Board Chair

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.

Expenditures Summary

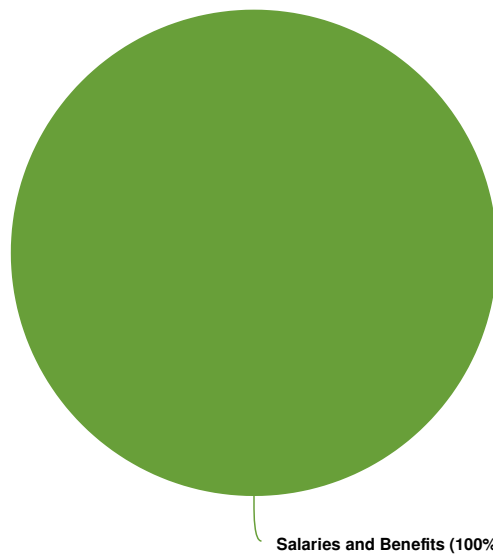
\$91,840 **\$0**
(0.00% vs. prior year)

County Board Proposed and Historical Budget vs. Actual

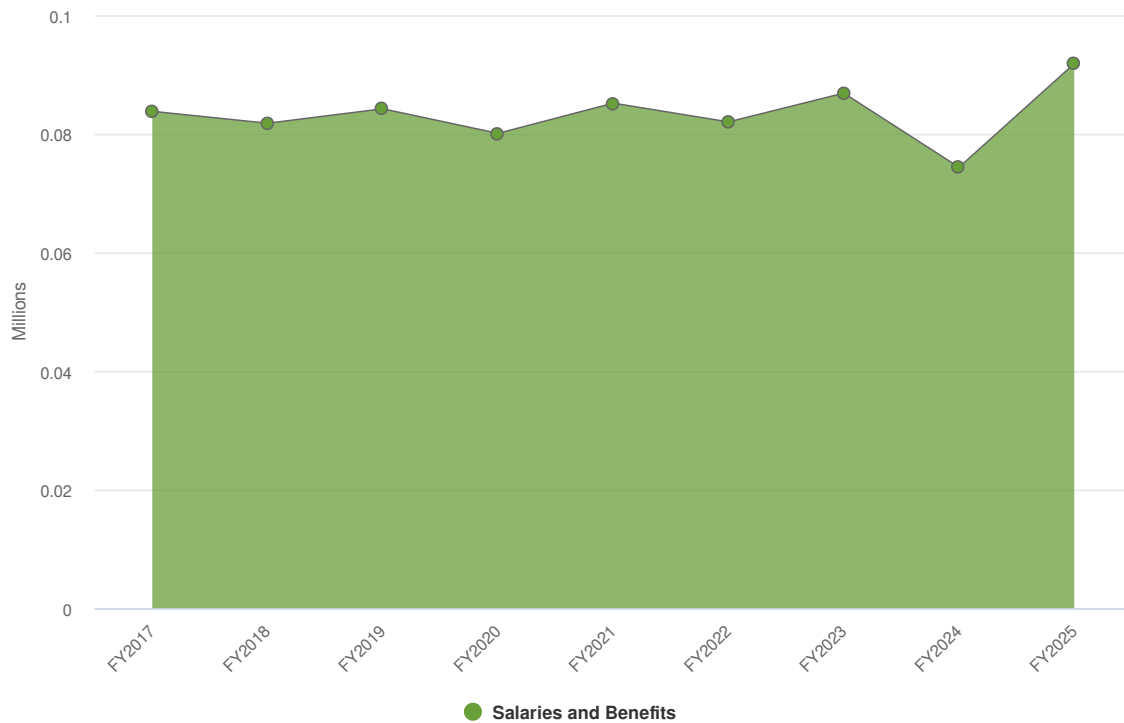


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salary-Co Board Chairman	001-111-5020-000	\$6,270.00	\$6,840.00	\$6,840.00	0%	
Salary-Board Members	001-111-5040-000	\$41,325.00	\$74,514.00	\$74,514.00	0%	
Committee Meetings & Mileage	001-111-5045-000	\$26,764.41	\$10,486.00	\$10,486.00	0%	
Total Salaries and Benefits:		\$74,359.41	\$91,840.00	\$91,840.00	0%	
Total Expense Objects:		\$74,359.41	\$91,840.00	\$91,840.00	0%	



Emergency Management Agency



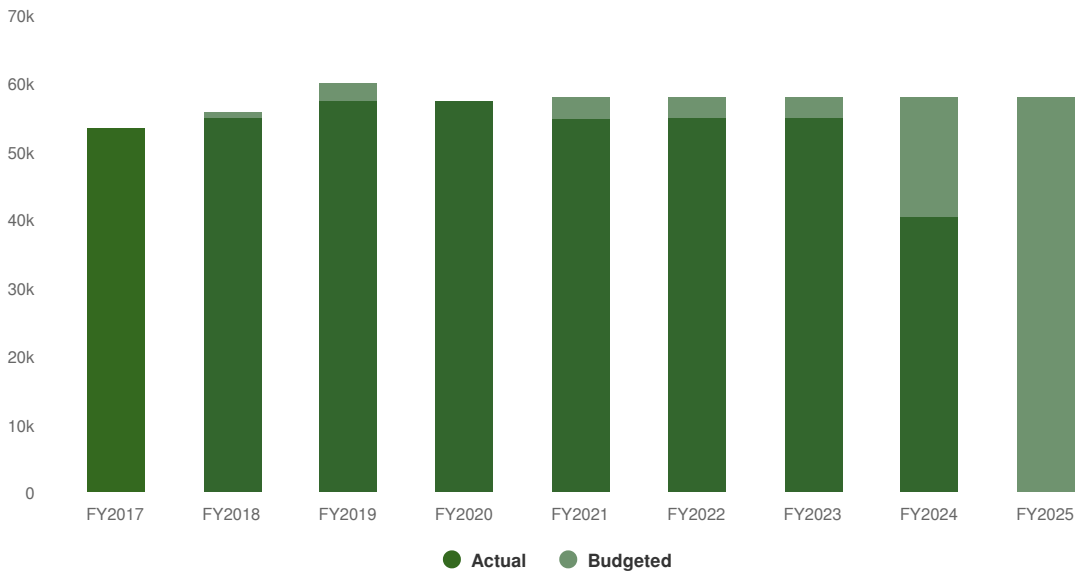
Susan Lewis
Emergency Management Coordinator

The line item funds the operation of the County Emergency Management office. Beginning in 2020, it pays the reimbursement to the Emergency Telephone System Office for their work as Emergency Management coordinators.

Expenditures Summary

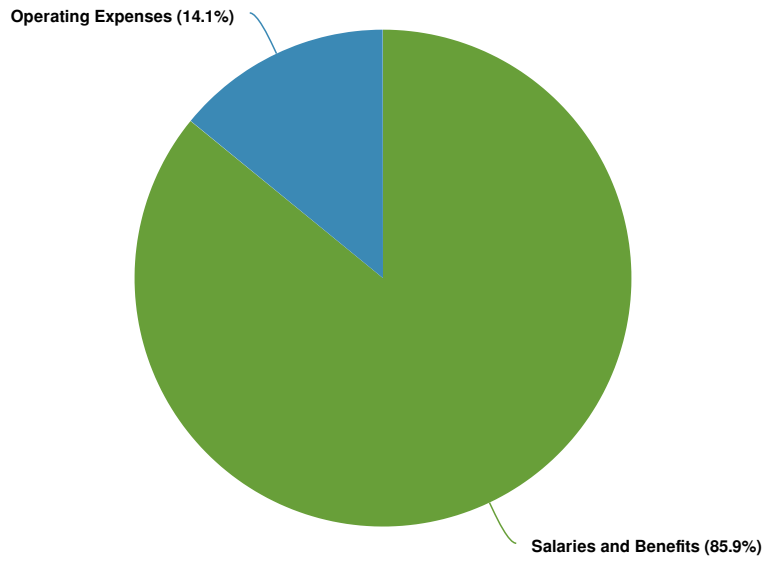
\$58,204 **\$0**
(0.00% vs. prior year)

Emergency Management Agency Proposed and Historical Budget vs. Actual

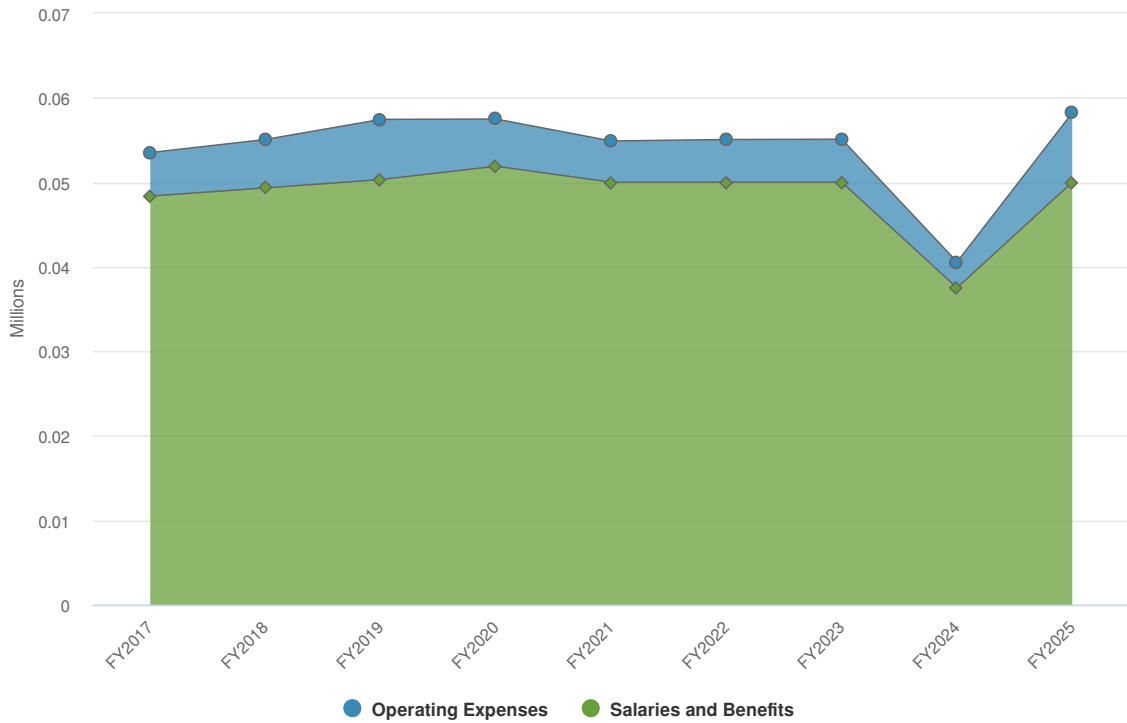


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries Permanent	001-112-5206-000	\$37,500.00	\$50,000.00	\$50,000.00	0%	
Total Salaries and Benefits:		\$37,500.00	\$50,000.00	\$50,000.00	0%	
Operating Expenses						
Equipment Repair - Generators	001-112-5410-000	\$0.00		\$500.00	N/A	
Vehicle Expense	001-112-5420-000	\$2,603.40	\$4,500.00	\$4,000.00	-11.1%	
Contingency	001-112-5421-000	\$60.08	\$1,500.00	\$1,500.00	0%	
Office Supplies	001-112-5424-000	\$323.22	\$876.00	\$704.00	-19.6%	
Telephone	001-112-5436-000	\$0.00	\$1,200.00	\$1,200.00	0%	
Association Dues	001-112-5437-000	\$75.00	\$128.00	\$300.00	134.4%	
Total Operating Expenses:		\$3,061.70	\$8,204.00	\$8,204.00	0%	
Total Expense Objects:		\$40,561.70	\$58,204.00	\$58,204.00	0%	



Total County Clerk Office Budget



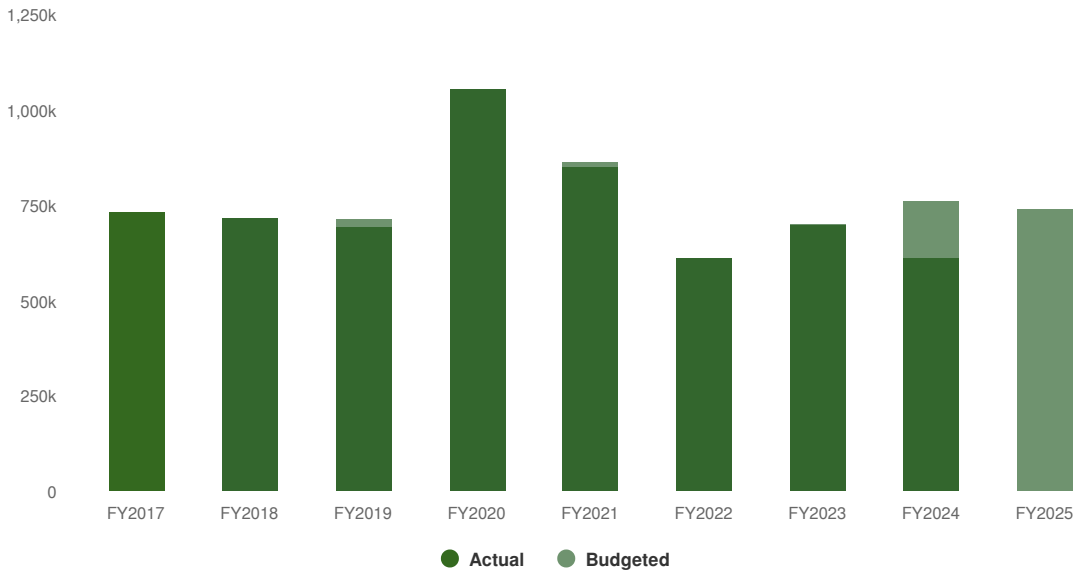
Pete Duncan
County Clerk

The Macoupin County County Clerk & Recorder office has multiple department budgets in the General Fund. In order to get a clear picture of the department's budget, this page adds each of them together to show the total budget for the department. It includes the County Clerk & Recorder budget, the Election budget, and the Voting Center budget. It also includes the previously used Real Estate Stamp budget for historical purposes. Each of those departmental level budgets has their own pages. This page simply adds them together to give the total picture of the Macoupin County Clerk's office budget.

Expenditures Summary

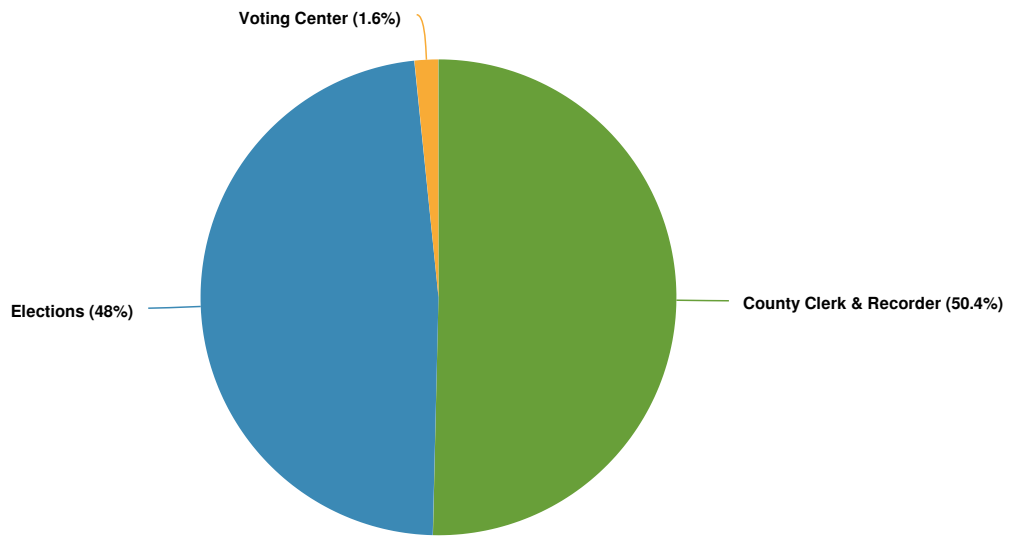
\$744,395 **-\$20,141**
(-2.63% vs. prior year)

Total County Clerk Office Budget Proposed and Historical Budget vs. Actual

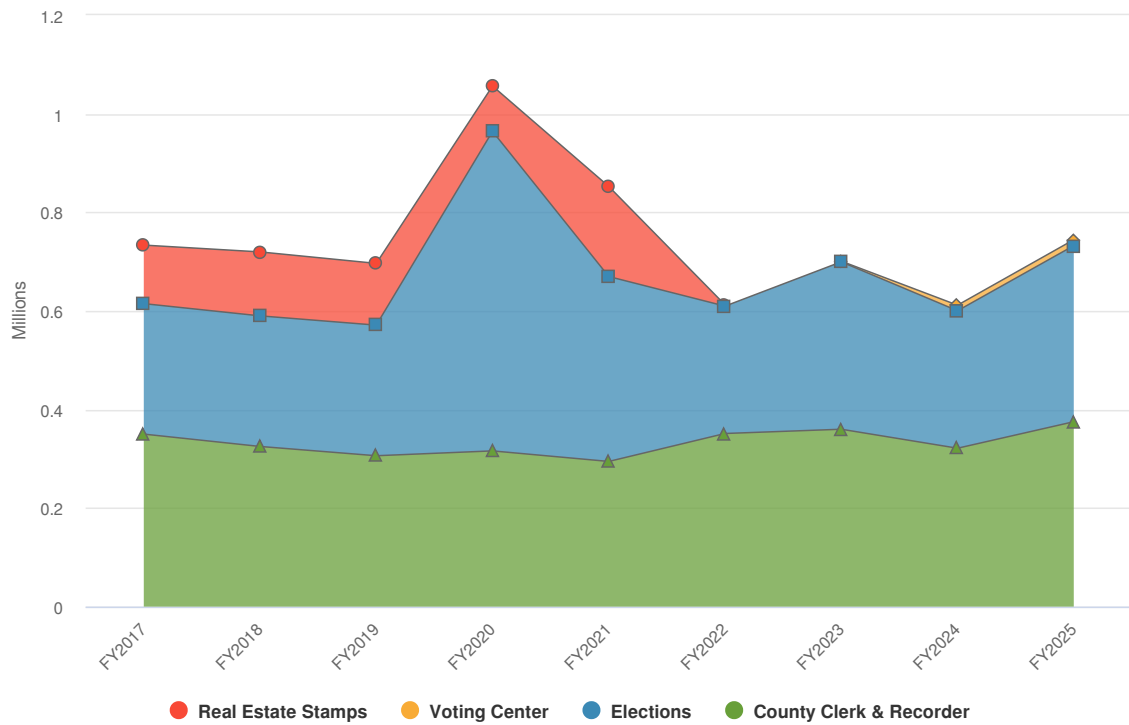


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
General Government						
County Clerk						
County Clerk & Recorder						
Salaries Permanent	001-114-5206-000	\$288,242.55	\$326,541.79	\$338,247.83	3.6%	
Shredding Services	001-114-5395-000	\$0.00	\$500.00	\$0.00	-100%	
Office Supplies	001-114-5424-000	\$114.26	\$4,000.00	\$0.00	-100%	
Mileage	001-114-5430-000	\$68.26	\$0.00	\$0.00	0%	
Association Dues	001-114-5437-000	\$690.00	\$590.00	\$690.00	16.9%	
Postage	001-114-5439-000	\$6.87	\$0.00	\$0.00	0%	
Bond Ins/Notary	001-114-5455-000	\$0.00	\$105.00	\$0.00	-100%	
Computer Maint. Agreements	001-114-5520-000	\$0.00	\$1,500.00	\$0.00	-100%	
Website Hosting/Maintenance	001-114-5525-000	\$7,065.35	\$8,500.00	\$7,100.00	-16.5%	
Lease Agreement	001-114-5680-000	\$1,324.52	\$1,325.00	\$1,325.00	0%	
Payroll Processing	001-114-5752-000	\$23,817.77	\$29,850.00	\$27,723.50	-7.1%	
Total County Clerk & Recorder:		\$321,329.58	\$372,911.79	\$375,086.33	0.6%	
Elections						
Salaries-Temporary	001-115-5015-000	\$700.00	\$3,000.00	\$3,000.00	0%	
Salaries-Overtime	001-115-5025-000	\$4,646.08	\$12,000.00	\$12,000.00	0%	
Salaries - Holiday Overtime	001-115-5035-000	\$0.00	\$0.00	\$6,000.00	N/A	
Salaries Permanent	001-115-5206-000	\$3,000.00	\$0.00	\$0.00	0%	
Election Judge Sal	001-115-5210-000	\$30,885.92	\$37,000.00	\$86,500.00	133.8%	
Election Judge Mileage	001-115-5215-000	\$531.06	\$1,000.00	\$1,200.00	20%	
Printing	001-115-5270-000	\$17,895.80	\$32,000.00	\$18,000.00	-43.7%	
Election Setup/Teardown	001-115-5275-000	\$1,447.06	\$1,400.00	\$2,800.00	100%	
Polling Place Rent	001-115-5280-000	\$475.00	\$3,500.00	\$3,500.00	0%	
System Updates/Programming	001-115-5355-000	\$51,200.00	\$93,000.00	\$37,500.00	-59.7%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Shredding Services	001-115-5395-000	\$494.00	\$0.00	\$1,500.00	N/A	
Office Supplies	001-115-5424-000	\$4,486.57	\$10,000.00	\$10,000.00	0%	
Mileage	001-115-5430-000	\$348.16	\$0.00	\$0.00	0%	
Publication Costs	001-115-5431-000	\$6,820.06	\$12,000.00	\$12,000.00	0%	
Maintenance Agreements	001-115-5435-000	\$63,332.54	\$88,000.00	\$78,884.00	-10.4%	
Postage	001-115-5439-000	\$9,744.00	\$15,000.00	\$10,000.00	-33.3%	
Voting Machines	001-115-5450-000	\$27,425.00	\$0.00	\$29,925.00	N/A	
Election Expense	001-115-5470-000	\$21,132.90	\$20,000.00	\$20,000.00	0%	
Miscellaneous	001-115-5495-000	\$115.00	\$300.00	\$0.00	-100%	
Computer Tech Support	001-115-5510-000	\$13,183.43	\$5,000.00	\$5,000.00	0%	
Computer Hardware	001-115-5515-000	\$2,309.75	\$1,000.00	\$0.00	-100%	
Computer Maint. Agreements	001-115-5520-000	\$0.00	\$27,425.00	\$0.00	-100%	
Website Hosting/Maintenance	001-115-5525-000	\$12,100.00	\$18,000.00	\$19,500.00	8.3%	
Reimbursement for Expenses	001-115-5660-000	\$6,684.86	\$0.00	\$0.00	0%	
Total Elections:		\$278,957.19	\$379,625.00	\$357,309.00	-5.9%	
Voting Center						
Repair Supplies/Parts	001-118-5260-000	\$302.38		\$1,000.00	N/A	
Water Bills	001-118-5370-000	\$285.95	\$4,000.00	\$500.00	-87.5%	
Waste Disposal Service	001-118-5380-000	\$462.27	\$4,000.00	\$600.00	-85%	
Office Supplies	001-118-5424-000	\$210.30		\$500.00	N/A	
Utilities	001-118-5432-000	\$4,059.64	\$4,000.00	\$6,700.00	67.5%	
Miscellaneous	001-118-5495-000	\$5,963.39		\$1,700.00	N/A	
Computer Tech Support	001-118-5510-000	\$0.00		\$1,000.00	N/A	
Total Voting Center:		\$11,283.93	\$12,000.00	\$12,000.00	0%	
Total County Clerk:		\$611,570.70	\$764,536.79	\$744,395.33	-2.6%	
Total General Government:		\$611,570.70	\$764,536.79	\$744,395.33	-2.6%	
Total Expenditures:		\$611,570.70	\$764,536.79	\$744,395.33	-2.6%	



County Clerk & Recorder



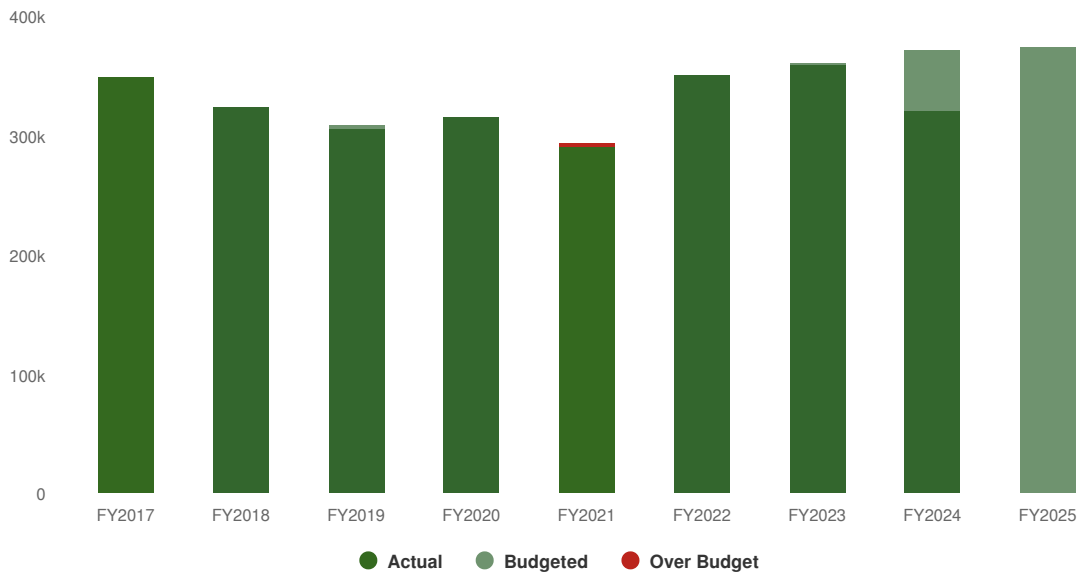
Pete Duncan
County Clerk & Recorder

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

Expenditures Summary

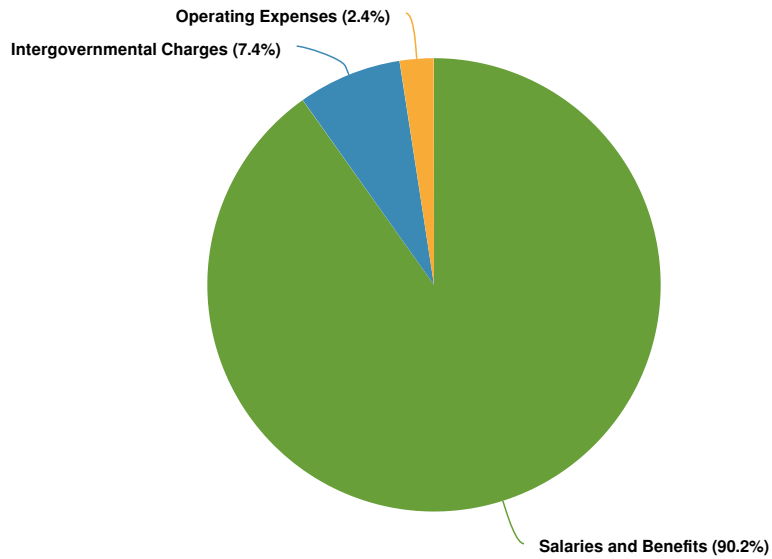
\$375,086 **\$2,175**
(0.58% vs. prior year)

County Clerk & Recorder Proposed and Historical Budget vs. Actual

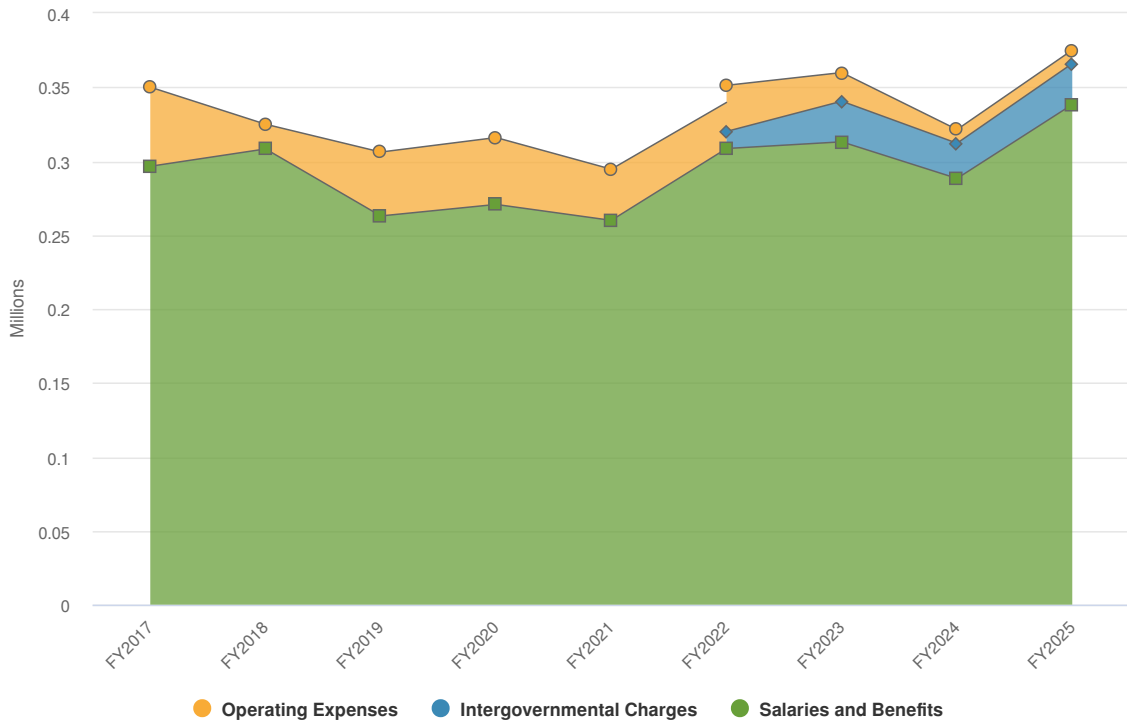


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries Permanent	001-114-5206-000	\$288,242.55	\$326,541.79	\$338,247.83	3.6%	
Total Salaries and Benefits:		\$288,242.55	\$326,541.79	\$338,247.83	3.6%	
Operating Expenses						
Shredding Services	001-114-5395-000	\$0.00	\$500.00	\$0.00	-100%	
Office Supplies	001-114-5424-000	\$114.26	\$4,000.00	\$0.00	-100%	
Mileage	001-114-5430-000	\$68.26	\$0.00	\$0.00	0%	
Association Dues	001-114-5437-000	\$690.00	\$590.00	\$690.00	16.9%	
Postage	001-114-5439-000	\$6.87	\$0.00	\$0.00	0%	
Bond Ins/Notary	001-114-5455-000	\$0.00	\$105.00	\$0.00	-100%	
Computer Maint. Agreements	001-114-5520-000	\$0.00	\$1,500.00	\$0.00	-100%	
Website Hosting/Maintenance	001-114-5525-000	\$7,065.35	\$8,500.00	\$7,100.00	-16.5%	
Lease Agreement	001-114-5680-000	\$1,324.52	\$1,325.00	\$1,325.00	0%	
Total Operating Expenses:		\$9,269.26	\$16,520.00	\$9,115.00	-44.8%	
Intergovernmental Charges						
Payroll Processing	001-114-5752-000	\$23,817.77	\$29,850.00	\$27,723.50	-7.1%	
Total Intergovernmental Charges:		\$23,817.77	\$29,850.00	\$27,723.50	-7.1%	
Total Expense Objects:		\$321,329.58	\$372,911.79	\$375,086.33	0.6%	



Elections



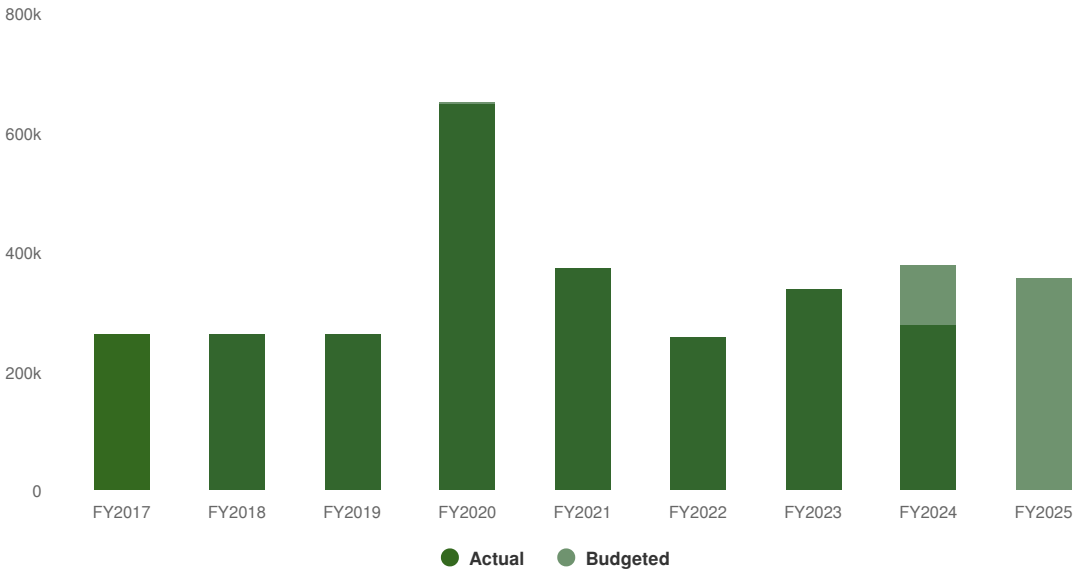
Pete Duncan
County Clerk & Recorder

The line item, controlled by the County Clerk, funds all costs related to elections administered by the County Clerk. During FY 24-25, the County Clerk will administer the Presidential General Election and Consolidated Local Election.

Expenditures Summary

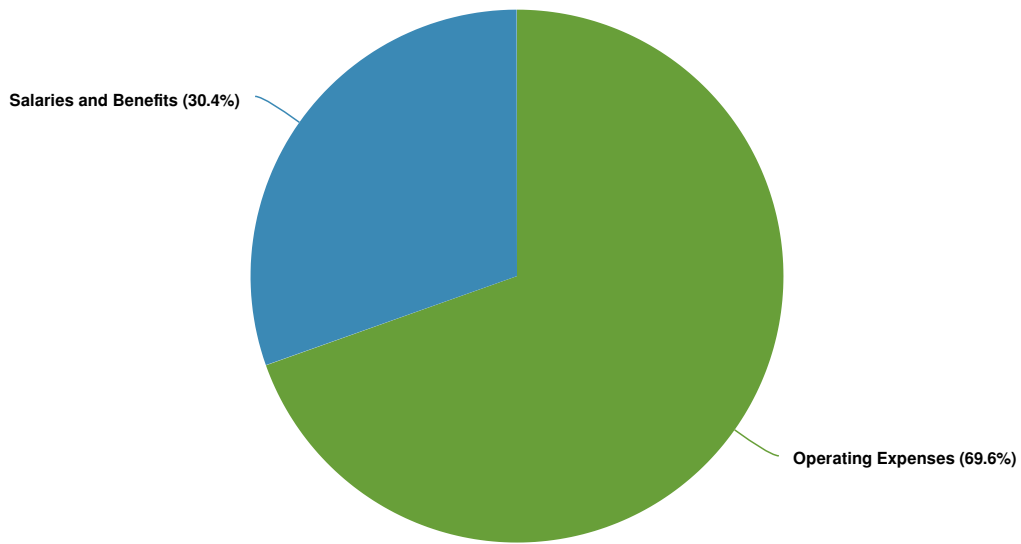
\$357,309 **-\$22,316**
(-5.88% vs. prior year)

Elections Proposed and Historical Budget vs. Actual

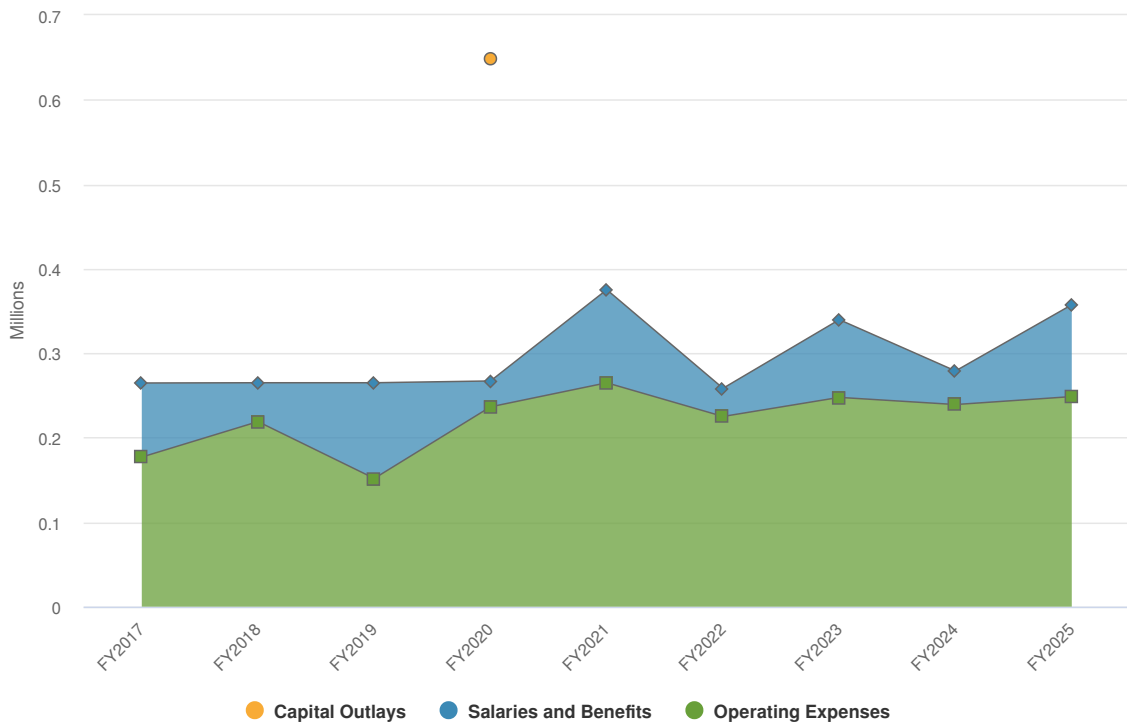


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries-Temporary	001-115-5015-000	\$700.00	\$3,000.00	\$3,000.00	0%	
Salaries-Overtime	001-115-5025-000	\$4,646.08	\$12,000.00	\$12,000.00	0%	
Salaries - Holiday Overtime	001-115-5035-000	\$0.00	\$0.00	\$6,000.00	N/A	
Salaries Permanent	001-115-5206-000	\$3,000.00	\$0.00	\$0.00	0%	
Election Judge Sal	001-115-5210-000	\$30,885.92	\$37,000.00	\$86,500.00	133.8%	
Election Judge Mileage	001-115-5215-000	\$531.06	\$1,000.00	\$1,200.00	20%	
Total Salaries and Benefits:		\$39,763.06	\$53,000.00	\$108,700.00	105.1%	
Operating Expenses						
Printing	001-115-5270-000	\$17,895.80	\$32,000.00	\$18,000.00	-43.7%	
Election Setup/Teardown	001-115-5275-000	\$1,447.06	\$1,400.00	\$2,800.00	100%	
Polling Place Rent	001-115-5280-000	\$475.00	\$3,500.00	\$3,500.00	0%	
System Updates/Programming	001-115-5355-000	\$51,200.00	\$93,000.00	\$37,500.00	-59.7%	
Shredding Services	001-115-5395-000	\$494.00	\$0.00	\$1,500.00	N/A	
Office Supplies	001-115-5424-000	\$4,486.57	\$10,000.00	\$10,000.00	0%	
Mileage	001-115-5430-000	\$348.16	\$0.00	\$0.00	0%	
Publication Costs	001-115-5431-000	\$6,820.06	\$12,000.00	\$12,000.00	0%	
Maintenance Agreements	001-115-5435-000	\$63,332.54	\$88,000.00	\$78,884.00	-10.4%	
Postage	001-115-5439-000	\$9,744.00	\$15,000.00	\$10,000.00	-33.3%	
Voting Machines	001-115-5450-000	\$27,425.00	\$0.00	\$29,925.00	N/A	
Election Expense	001-115-5470-000	\$21,132.90	\$20,000.00	\$20,000.00	0%	
Miscellaneous	001-115-5495-000	\$115.00	\$300.00	\$0.00	-100%	
Computer Tech Support	001-115-5510-000	\$13,183.43	\$5,000.00	\$5,000.00	0%	
Computer Hardware	001-115-5515-000	\$2,309.75	\$1,000.00	\$0.00	-100%	
Computer Maint. Agreements	001-115-5520-000	\$0.00	\$27,425.00	\$0.00	-100%	
Website Hosting/Maintenance	001-115-5525-000	\$12,100.00	\$18,000.00	\$19,500.00	8.3%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Reimbursement for Expenses	001-115-5660-000	\$6,684.86	\$0.00	\$0.00	0%	
Total Operating Expenses:		\$239,194.13	\$326,625.00	\$248,609.00	-23.9%	
Total Expense Objects:		\$278,957.19	\$379,625.00	\$357,309.00	-5.9%	



Voting Center



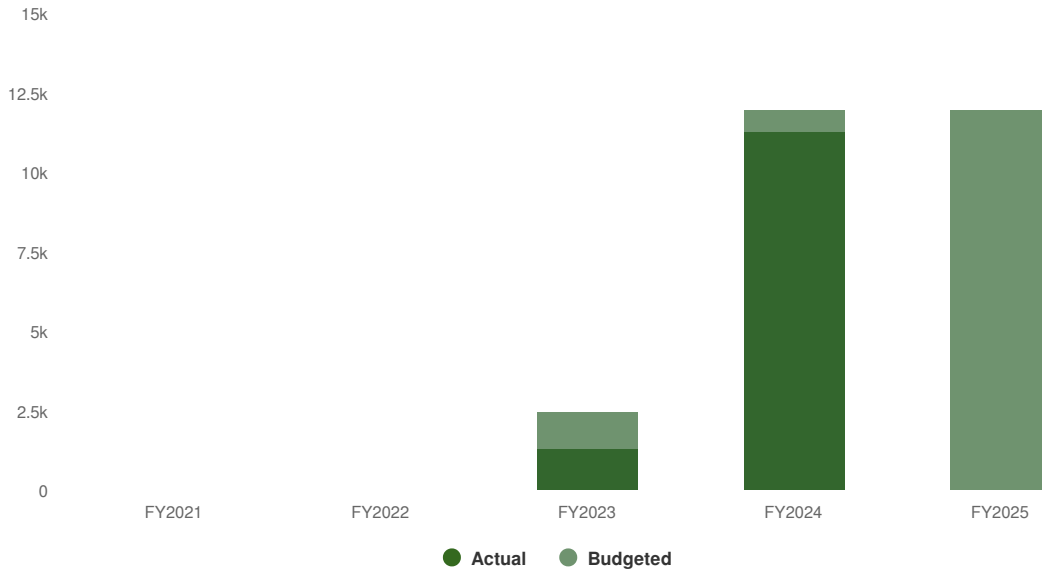
Pete Duncan
County Clerk & Recorder

In 2022, the County Elections office was selected as one of ten Centers for Election Excellence in the nation. As part of that designation, the County received a grant that was used to purchase and remodel an office building directly across the street from the Courthouse to serve as a Voting Center. This budget helps pay for the utility and reoccurring costs for the building.

Expenditures Summary

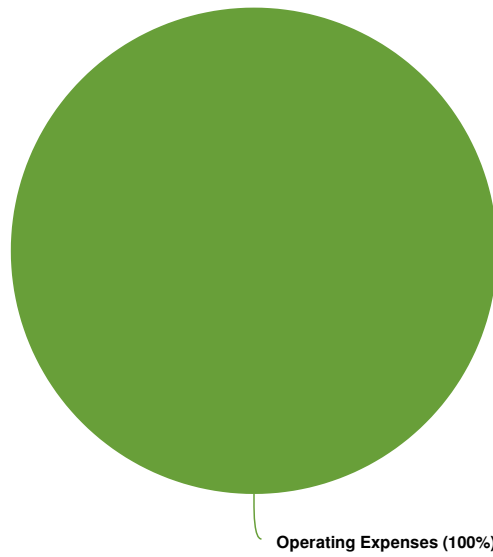
\$12,000 **\$0**
(0.00% vs. prior year)

Voting Center Proposed and Historical Budget vs. Actual

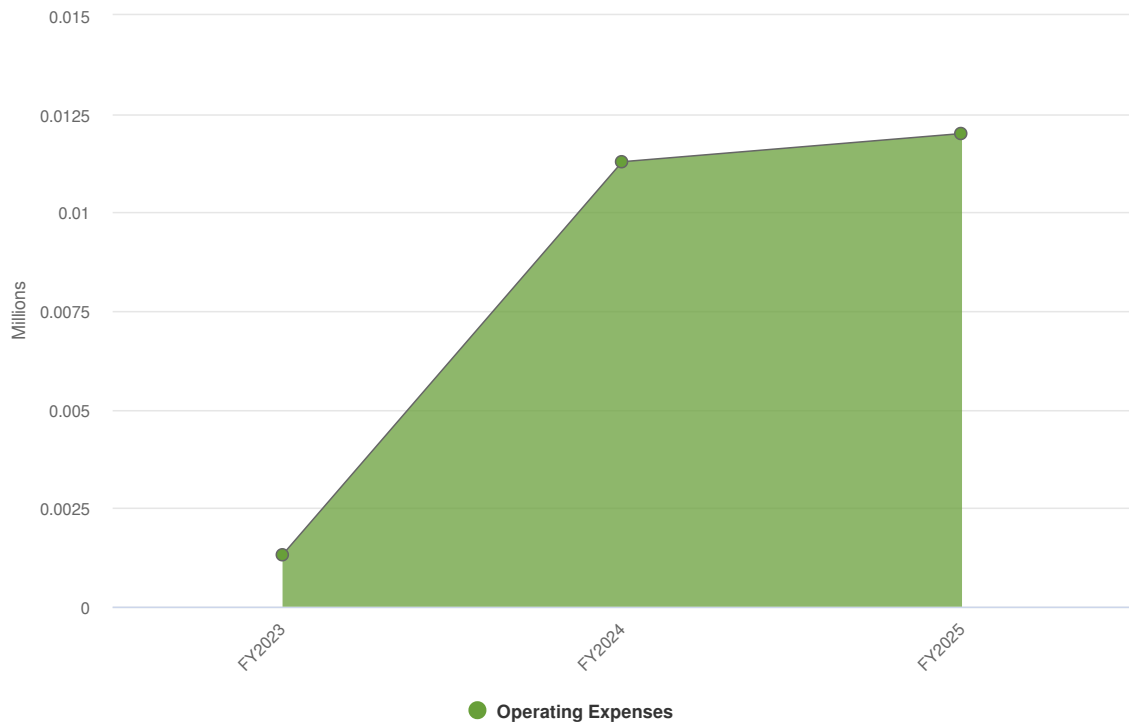


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Operating Expenses						
Repair Supplies/Parts	001-118-5260-000	\$302.38		\$1,000.00	N/A	
Water Bills	001-118-5370-000	\$285.95	\$4,000.00	\$500.00	-87.5%	
Waste Disposal Service	001-118-5380-000	\$462.27	\$4,000.00	\$600.00	-85%	
Office Supplies	001-118-5424-000	\$210.30		\$500.00	N/A	
Utilities	001-118-5432-000	\$4,059.64	\$4,000.00	\$6,700.00	67.5%	
Miscellaneous	001-118-5495-000	\$5,963.39		\$1,700.00	N/A	
Computer Tech Support	001-118-5510-000	\$0.00		\$1,000.00	N/A	
Total Operating Expenses:		\$11,283.93	\$12,000.00	\$12,000.00	0%	
Total Expense Objects:		\$11,283.93	\$12,000.00	\$12,000.00	0%	



Treasurer



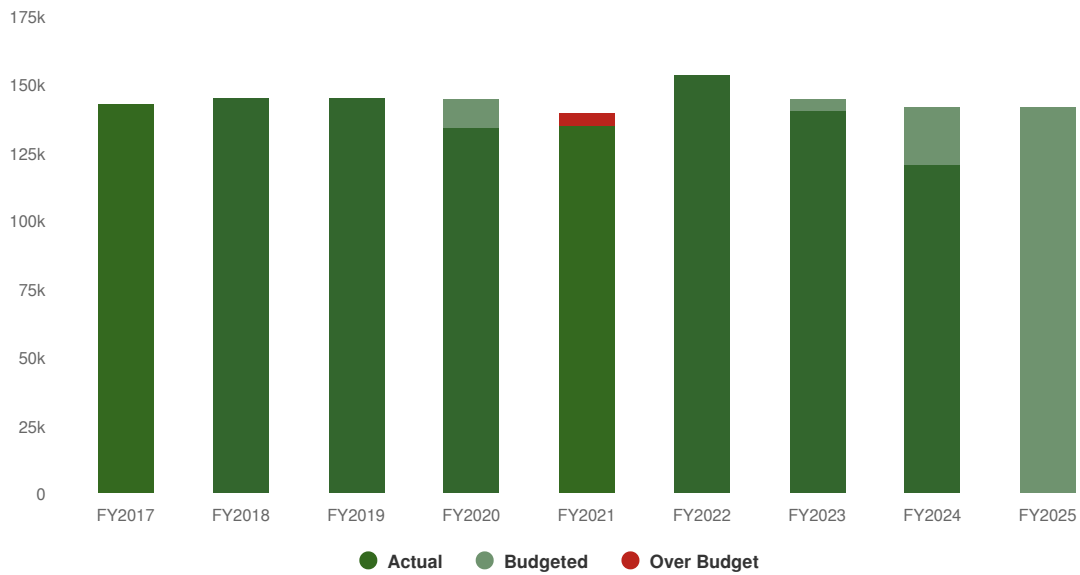
L. Amber McGartland
Treasurer

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

Expenditures Summary

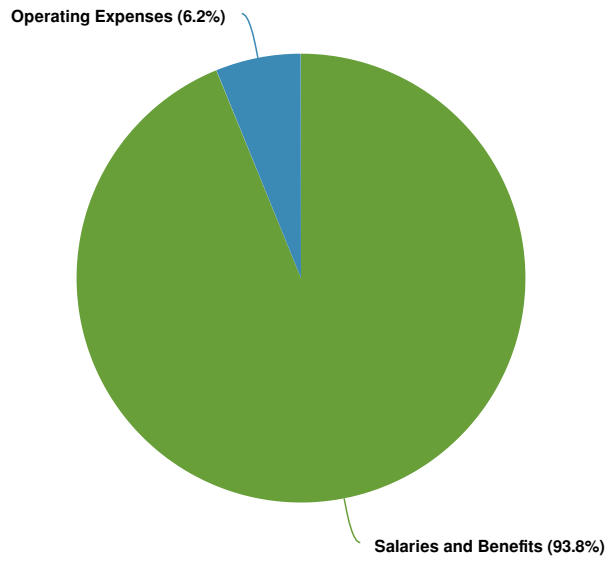
\$142,210 **\$0**
(0.00% vs. prior year)

Treasurer Proposed and Historical Budget vs. Actual

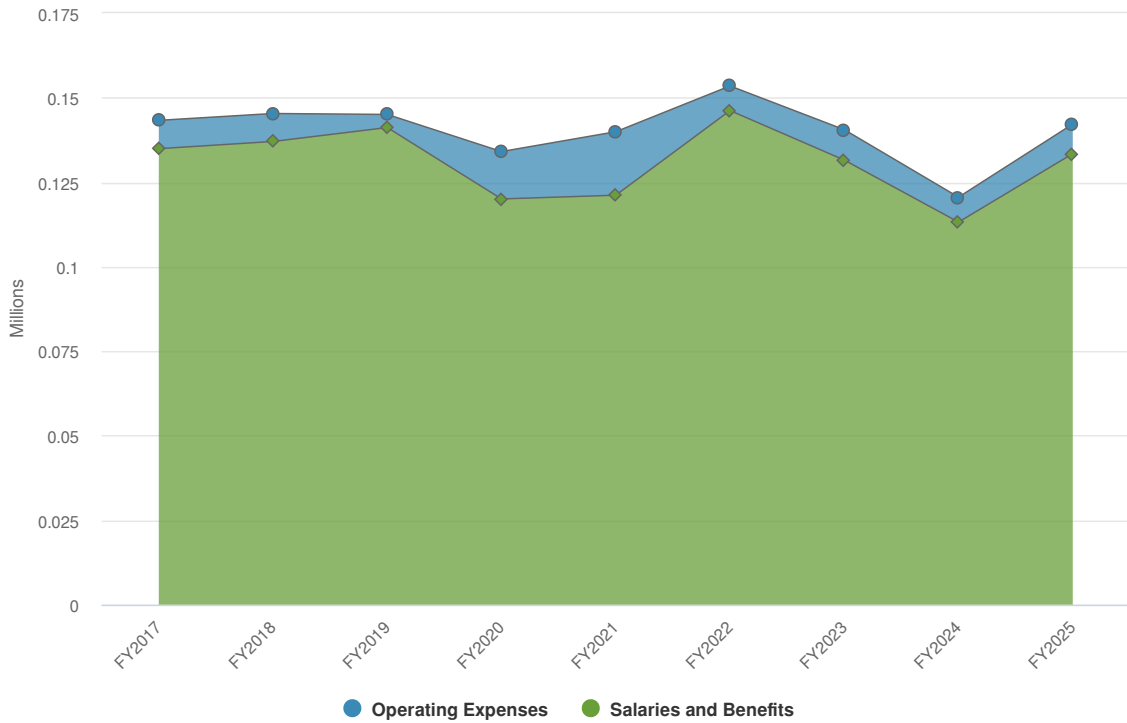


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries-Temporary	001-116-5015-000	\$3,712.50	\$8,000.00	\$8,000.00	0%	
Salaries Permanent	001-116-5206-000	\$109,477.50	\$125,460.00	\$125,460.00	0%	
Total Salaries and Benefits:		\$113,190.00	\$133,460.00	\$133,460.00	0%	
Operating Expenses						
Office Supplies	001-116-5424-000	\$1,282.04	\$1,000.00	\$1,000.00	0%	
Association Dues	001-116-5437-000	\$200.00	\$200.00	\$200.00	0%	
Postage	001-116-5439-000	\$4,506.87	\$5,000.00	\$5,000.00	0%	
Computer Tech Support	001-116-5510-000	\$67.50	\$750.00	\$750.00	0%	
Lease Agreement	001-116-5680-000	\$1,324.52	\$1,800.00	\$1,800.00	0%	
Total Operating Expenses:		\$7,380.93	\$8,750.00	\$8,750.00	0%	
Total Expense Objects:		\$120,570.93	\$142,210.00	\$142,210.00	0%	



Supervisor of Assessments

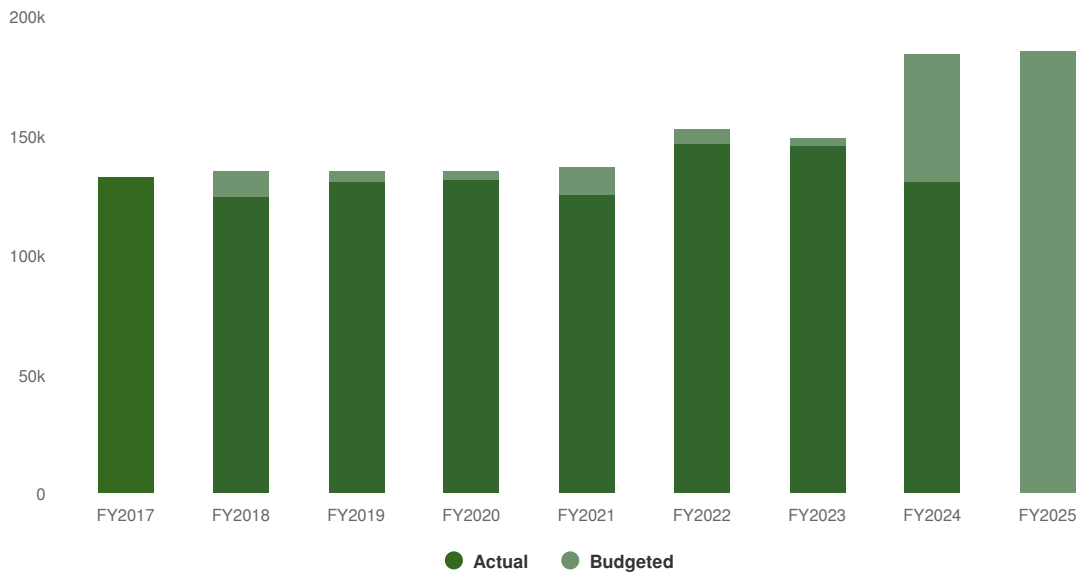


John Bresnan
Supervisor of Assessments

Expenditures Summary

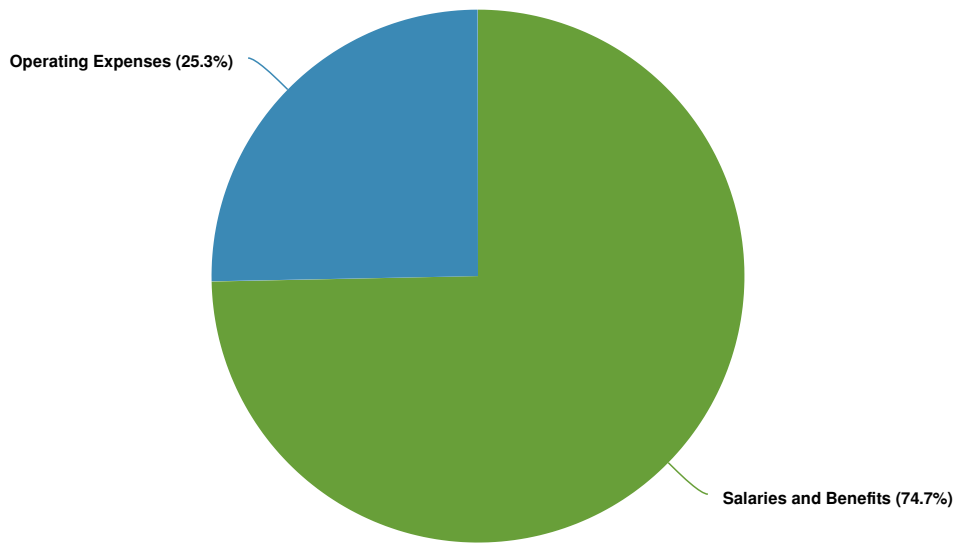
\$185,277 **\$1,241**
(0.67% vs. prior year)

Supervisor of Assessments Proposed and Historical Budget vs. Actual

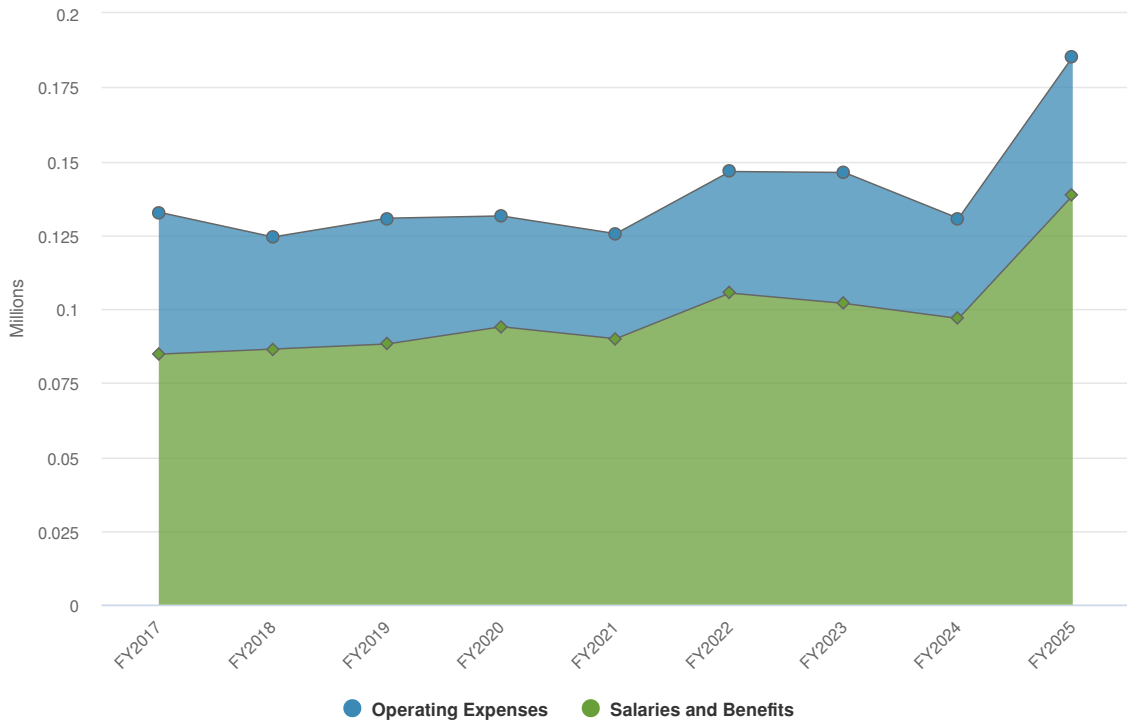


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries Permanent	001-117-5206-000	\$96,771.59	\$135,525.00	\$138,376.10	2.1%	
Total Salaries and Benefits:		\$96,771.59	\$135,525.00	\$138,376.10	2.1%	
Operating Expenses						
Printing	001-117-5270-000	\$18,653.28	\$24,976.00	\$24,976.00	0%	
Equipment Repair	001-117-5410-000	\$0.00	\$300.00	\$300.00	0%	
Office Supplies	001-117-5424-000	\$404.07	\$1,100.00	\$1,100.00	0%	
Mileage	001-117-5430-000	\$2,369.51	\$3,600.00	\$3,600.00	0%	
Association Dues	001-117-5437-000	\$425.00	\$425.00	\$425.00	0%	
Postage	001-117-5439-000	\$9,148.88	\$14,500.00	\$14,500.00	0%	
Computer Tech Support	001-117-5510-000	\$992.50	\$1,000.00	\$1,000.00	0%	
Purchase of Equipment	001-117-5535-000	\$539.98	\$1,000.00	\$1,000.00	0%	
Lease Agreement	001-117-5680-000	\$1,324.56	\$1,610.00	\$0.00	-100%	
Total Operating Expenses:		\$33,857.78	\$48,511.00	\$46,901.00	-3.3%	
Total Expense Objects:		\$130,629.37	\$184,036.00	\$185,277.10	0.7%	



Circuit Clerk



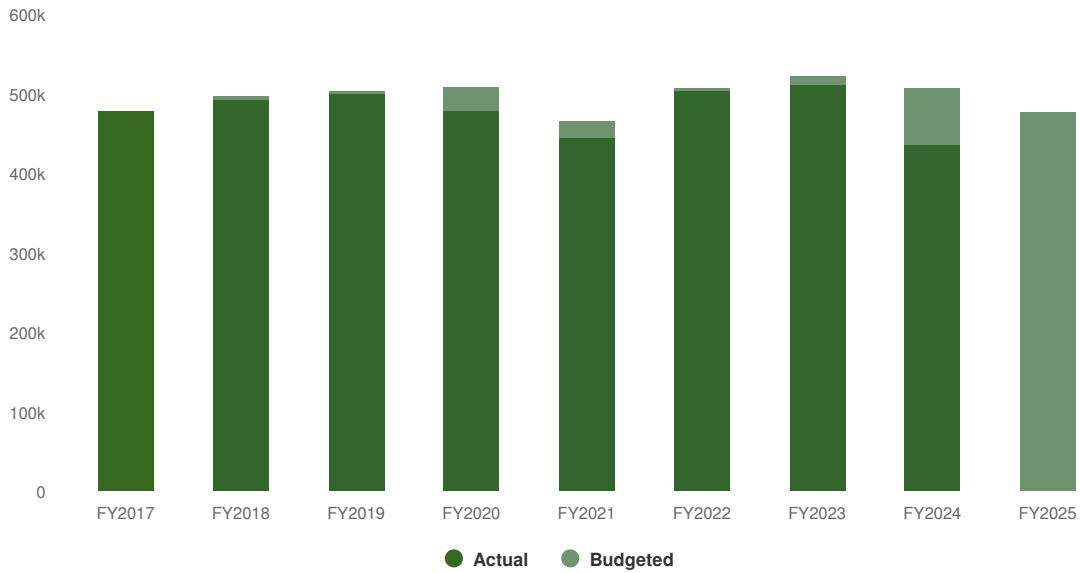
Lee Ross
Circuit Clerk

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

Expenditures Summary

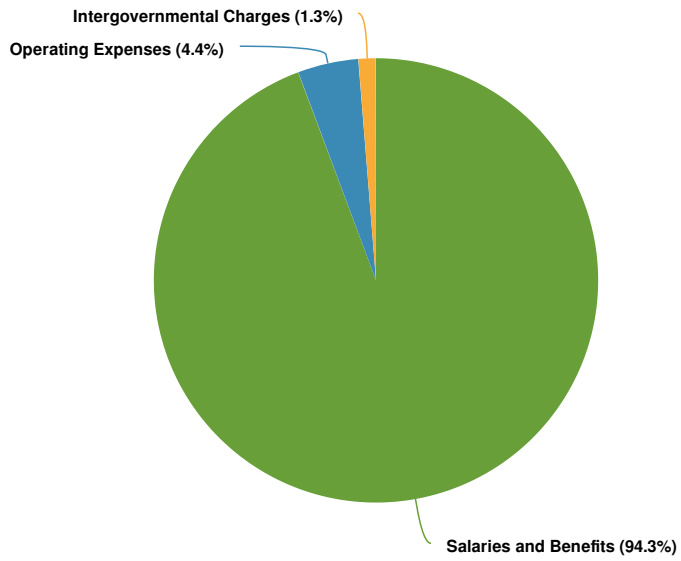
\$477,426 **-\$29,999**
(-5.91% vs. prior year)

Circuit Clerk Proposed and Historical Budget vs. Actual

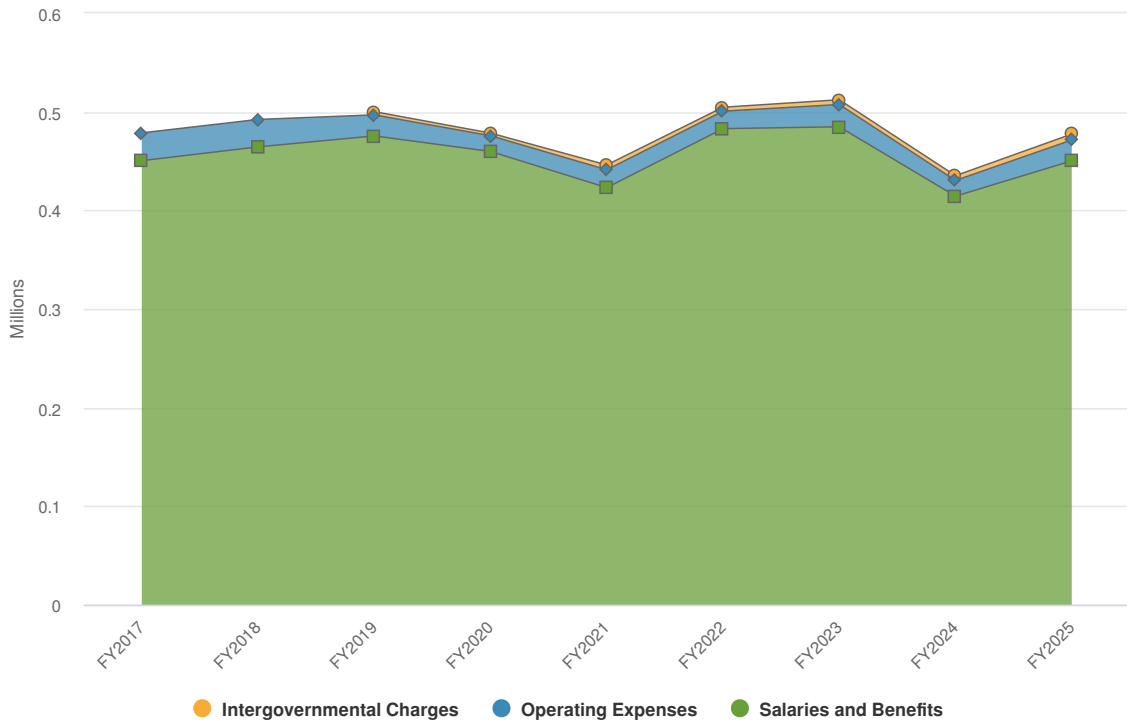


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries Permanent	001-120-5206-000	\$414,437.94	\$480,278.80	\$450,280.00	-6.2%	
Total Salaries and Benefits:		\$414,437.94	\$480,278.80	\$450,280.00	-6.2%	
Operating Expenses						
Office Supplies	001-120-5424-000	\$1,932.96	\$4,050.00	\$4,050.00	0%	
Publication Costs	001-120-5431-000	\$525.00	\$1,000.00	\$1,000.00	0%	
Association Dues	001-120-5437-000	\$450.00	\$400.00	\$450.00	12.5%	
Postage	001-120-5439-000	\$11,152.87	\$12,000.00	\$11,300.00	-5.8%	
Miscellaneous	001-120-5495-000	\$296.69	\$1,191.00	\$541.00	-54.6%	
Office Machine Rental	001-120-5655-000	\$45.00	\$1,832.00	\$1,832.00	0%	
Lease Agreement	001-120-5680-000	\$1,568.52	\$1,973.00	\$1,973.00	0%	
Total Operating Expenses:		\$15,971.04	\$22,446.00	\$21,146.00	-5.8%	
Intergovernmental Charges						
Court Forms	001-120-5730-000	\$4,834.33	\$4,700.00	\$6,000.00	27.7%	
Total Intergovernmental Charges:		\$4,834.33	\$4,700.00	\$6,000.00	27.7%	
Total Expense Objects:		\$435,243.31	\$507,424.80	\$477,426.00	-5.9%	



Circuit Court



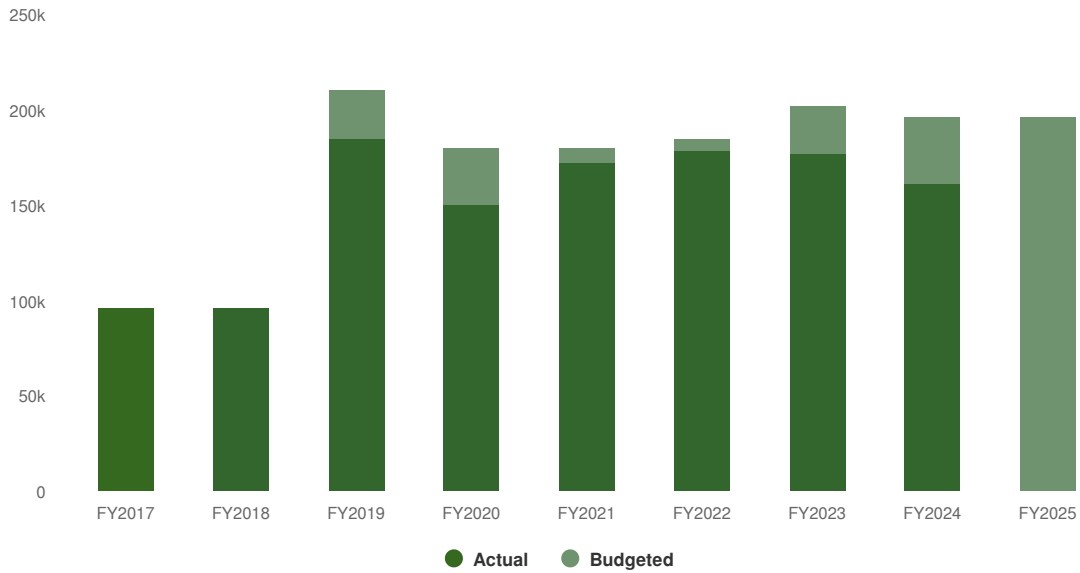
Kenneth Deihl
Chief Judge

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

Expenditures Summary

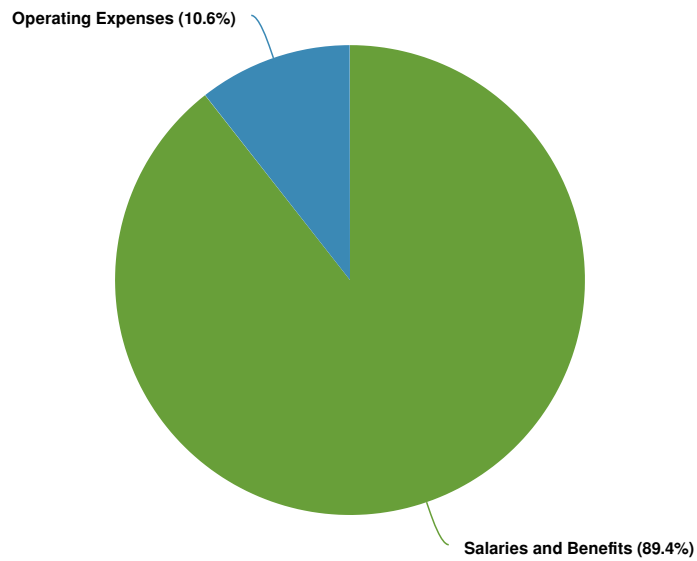
\$196,800 **\$0**
(0.00% vs. prior year)

Circuit Court Proposed and Historical Budget vs. Actual

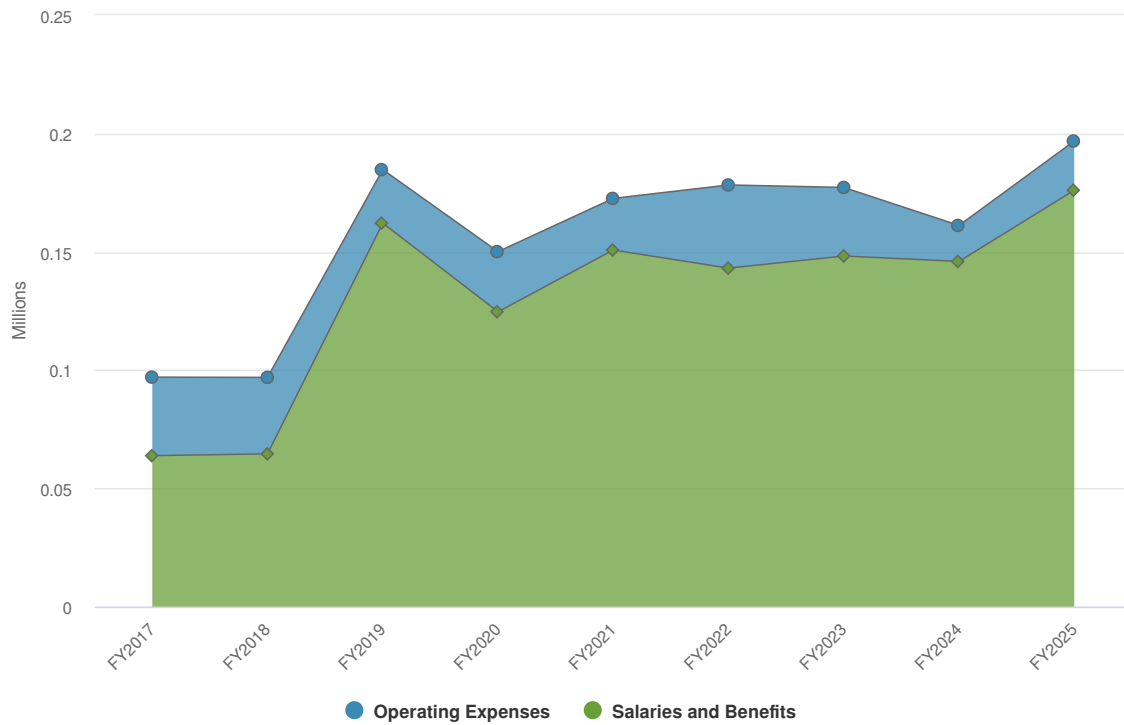


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
CAA - STIPEND	001-121-5233-000	\$115,500.00	\$126,000.00	\$126,000.00	0%	
Court Appointed Attorneys	001-121-5295-000	\$30,409.69	\$50,000.00	\$50,000.00	0%	
Total Salaries and Benefits:		\$145,909.69	\$176,000.00	\$176,000.00	0%	
Operating Expenses						
Court Reporter Services	001-121-5335-000	\$5,235.50	\$10,000.00	\$10,000.00	0%	
Office Supplies	001-121-5424-000	\$3,326.66	\$5,000.00	\$5,000.00	0%	
Education/Training	001-121-5433-000	\$907.04	\$2,000.00	\$2,000.00	0%	
Postage	001-121-5439-000	\$0.00	\$300.00	\$300.00	0%	
Petit Jurors Expenses	001-121-5475-000	\$159.84	\$0.00	\$0.00	0%	
Miscellaneous	001-121-5495-000	\$2,418.56	\$1,800.00	\$1,800.00	0%	
Computer Purchase, Exp, Update	001-121-5505-000	\$460.91	\$0.00	\$0.00	0%	
Computer Tech Support	001-121-5510-000	\$1,164.00	\$0.00	\$0.00	0%	
Reimb. to State Treasurer	001-121-5540-000	\$1,535.67	\$1,700.00	\$1,700.00	0%	
Total Operating Expenses:		\$15,208.18	\$20,800.00	\$20,800.00	0%	
Total Expense Objects:		\$161,117.87	\$196,800.00	\$196,800.00	0%	



Public Defender



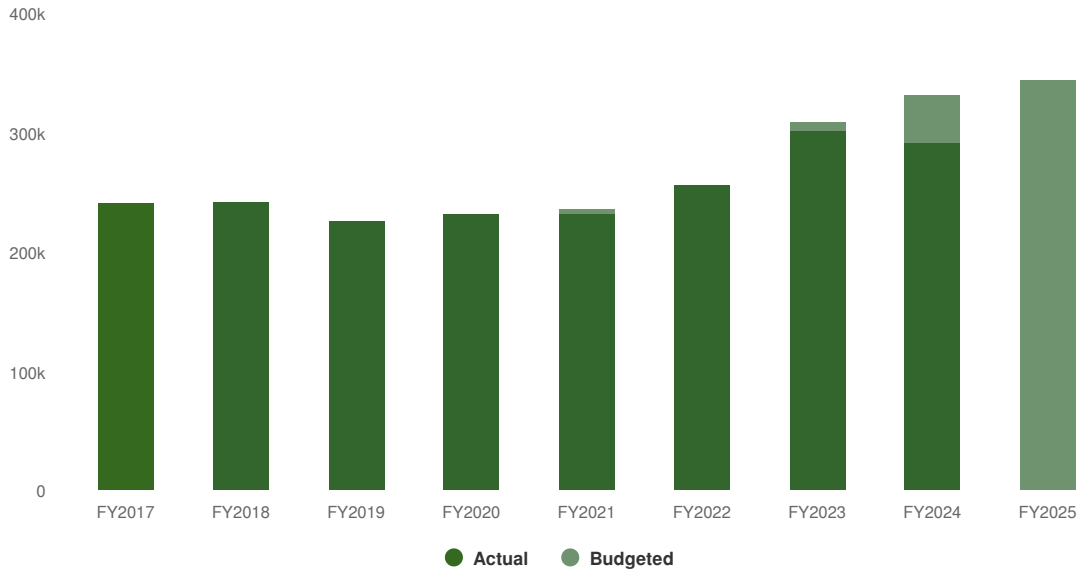
Jono Verticchio
Public Defender

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.

Expenditures Summary

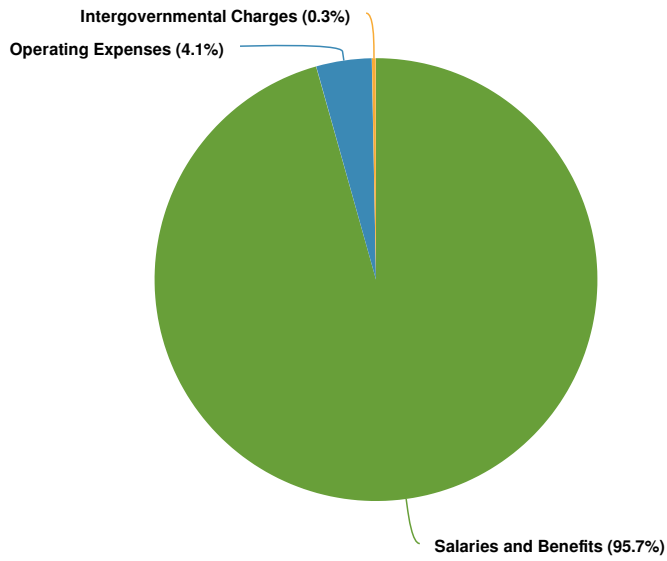
\$345,165 **\$12,527**
(3.77% vs. prior year)

Public Defender Proposed and Historical Budget vs. Actual

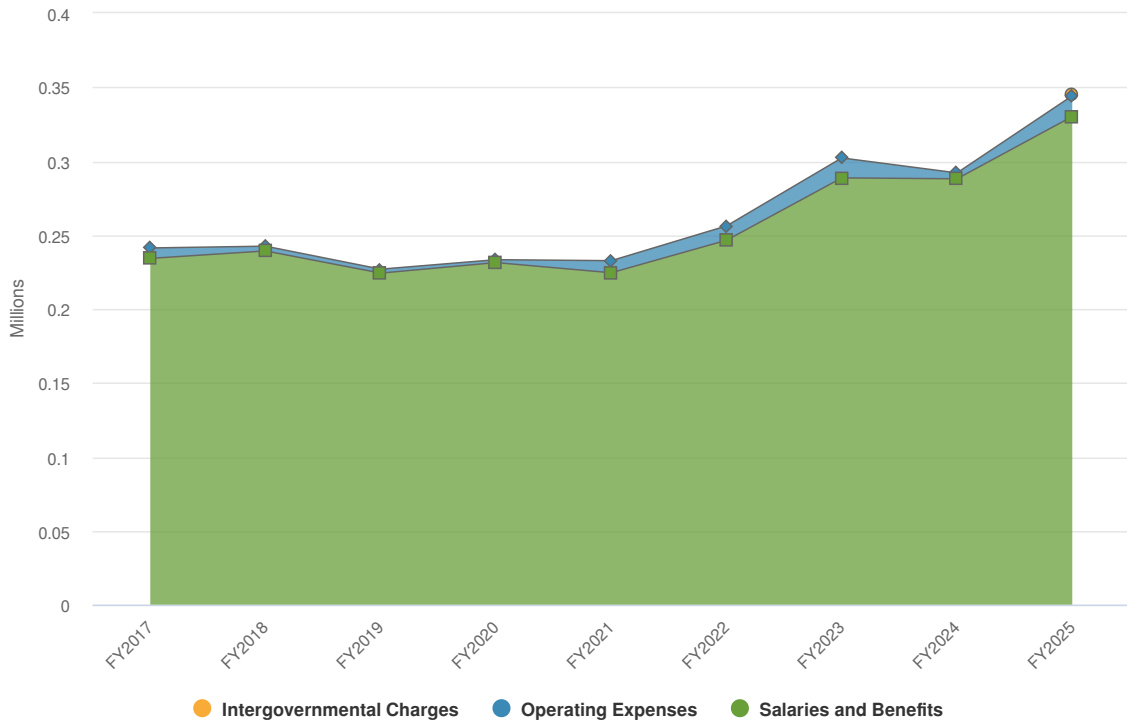


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries Permanent	001-122-5206-000	\$288,015.47	\$317,625.00	\$330,151.96	3.9%	
Total Salaries and Benefits:		\$288,015.47	\$317,625.00	\$330,151.96	3.9%	
Operating Expenses						
Shredding Services	001-122-5395-000	\$74.00	\$0.00	\$0.00	0%	
Office Supplies	001-122-5424-000	\$1,438.11	\$3,200.00	\$3,200.00	0%	
Education/Training	001-122-5433-000	\$2,083.34	\$2,000.00	\$2,000.00	0%	
Telephone	001-122-5436-000	\$221.50	\$300.00	\$300.00	0%	
Postage	001-122-5439-000	\$8.73	\$360.00	\$360.00	0%	
Computer Tech Support	001-122-5510-000	\$0.00	\$3,960.00	\$3,960.00	0%	
Computer Maint. Agreements	001-122-5520-000	\$64.25	\$4,203.00	\$4,203.00	0%	
Books, Transcript, Periodical	001-122-5570-000	\$96.00	\$0.00	\$0.00	0%	
Total Operating Expenses:		\$3,985.93	\$14,023.00	\$14,023.00	0%	
Intergovernmental Charges						
Computer Software/License Fees	001-122-5750-000	\$0.00	\$990.00	\$990.00	0%	
Total Intergovernmental Charges:		\$0.00	\$990.00	\$990.00	0%	
Total Expense Objects:		\$292,001.40	\$332,638.00	\$345,164.96	3.8%	



Animal Control



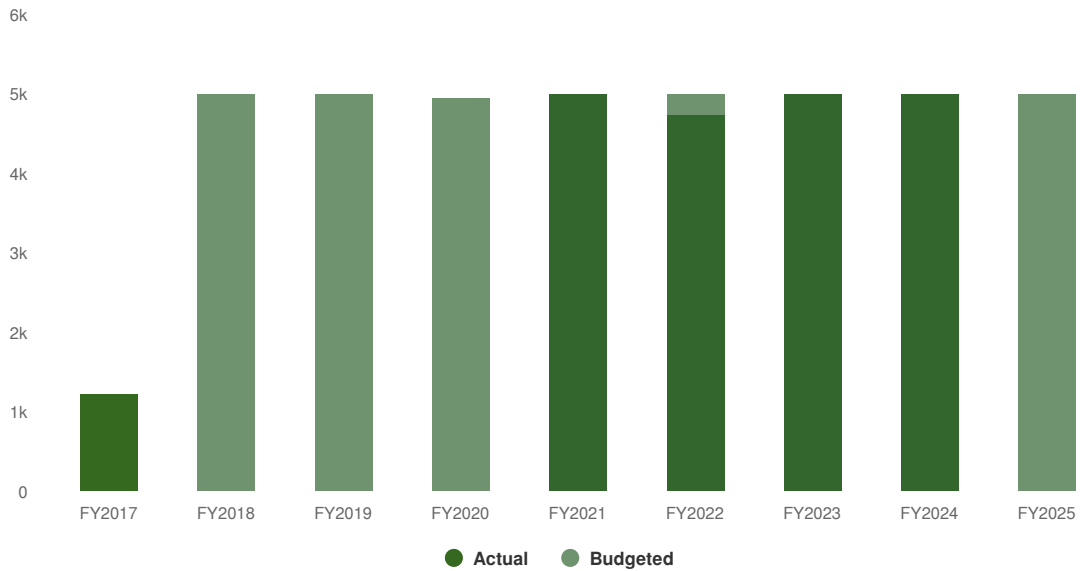
Julie Boehler
Animal Control Administrator

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

Expenditures Summary

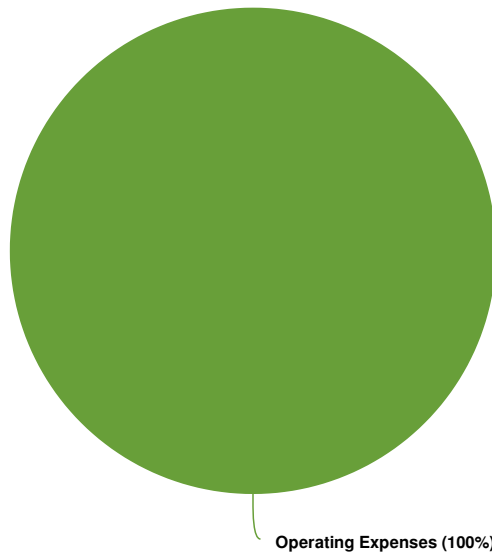
\$5,000 **\$0**
(0.00% vs. prior year)

Animal Control Proposed and Historical Budget vs. Actual

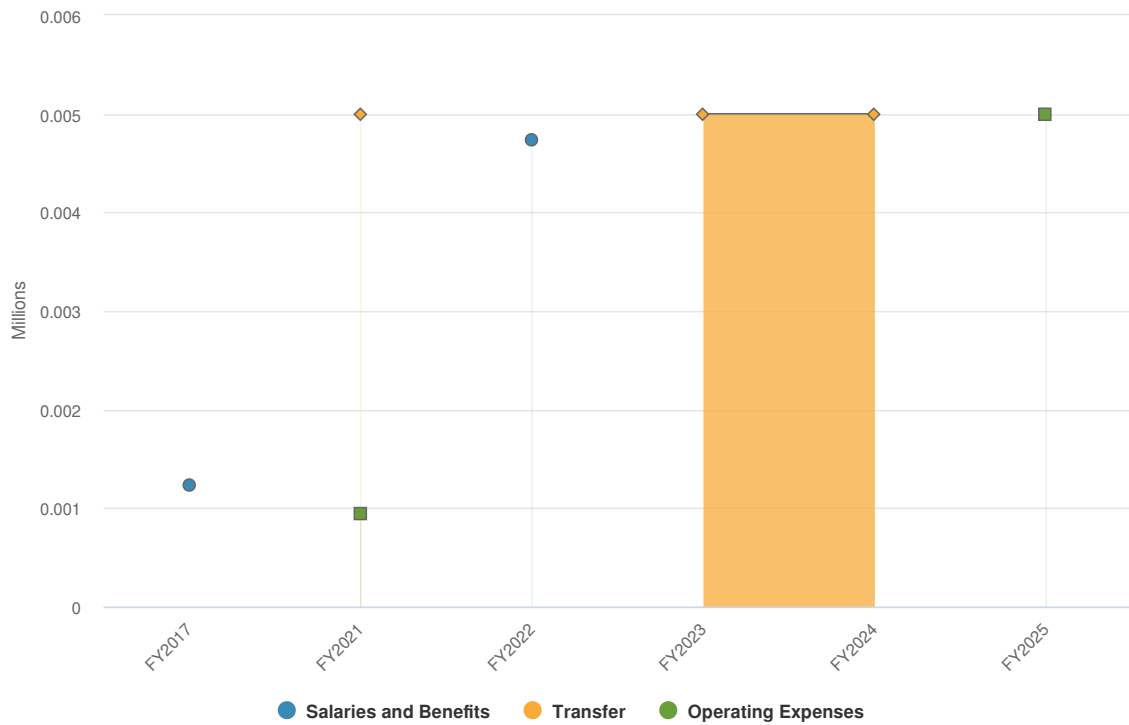


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Operating Expenses						
Miscellaneous	001-123-5495-000	\$0.00	\$0.00	\$5,000.00	N/A	
Total Operating Expenses:		\$0.00	\$0.00	\$5,000.00	N/A	
Transfer						
Transfer Out	001-123-5500-000	\$5,000.00	\$5,000.00	\$0.00	-100%	
Total Transfer:		\$5,000.00	\$5,000.00	\$0.00	-100%	
Total Expense Objects:		\$5,000.00	\$5,000.00	\$5,000.00	0%	



State's Attorney



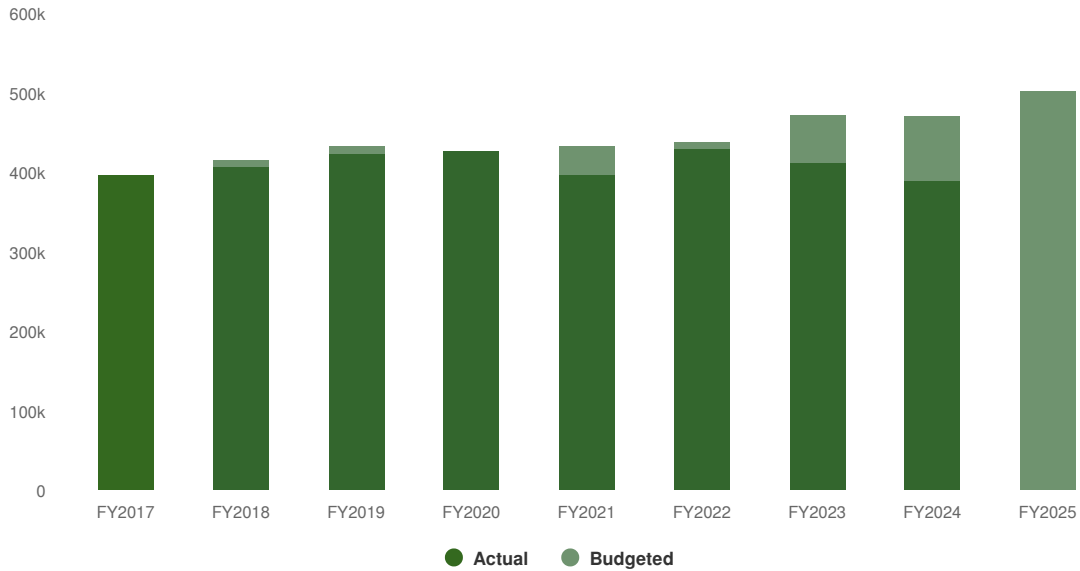
Jordan Garrison
State's Attorney

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.

Expenditures Summary

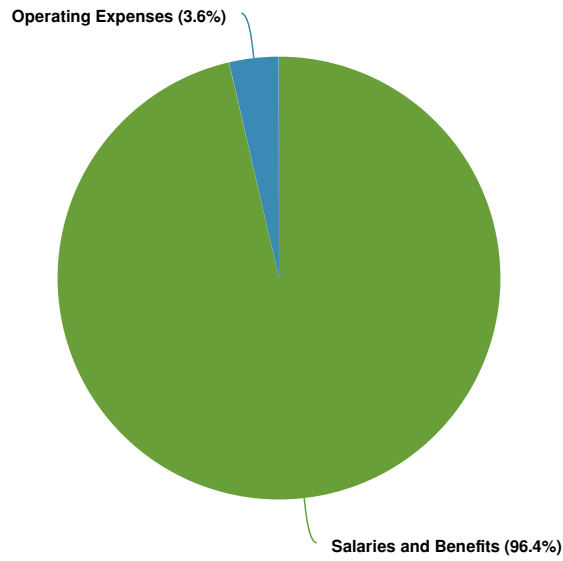
\$503,208 **\$30,862**
(6.53% vs. prior year)

State's Attorney Proposed and Historical Budget vs. Actual

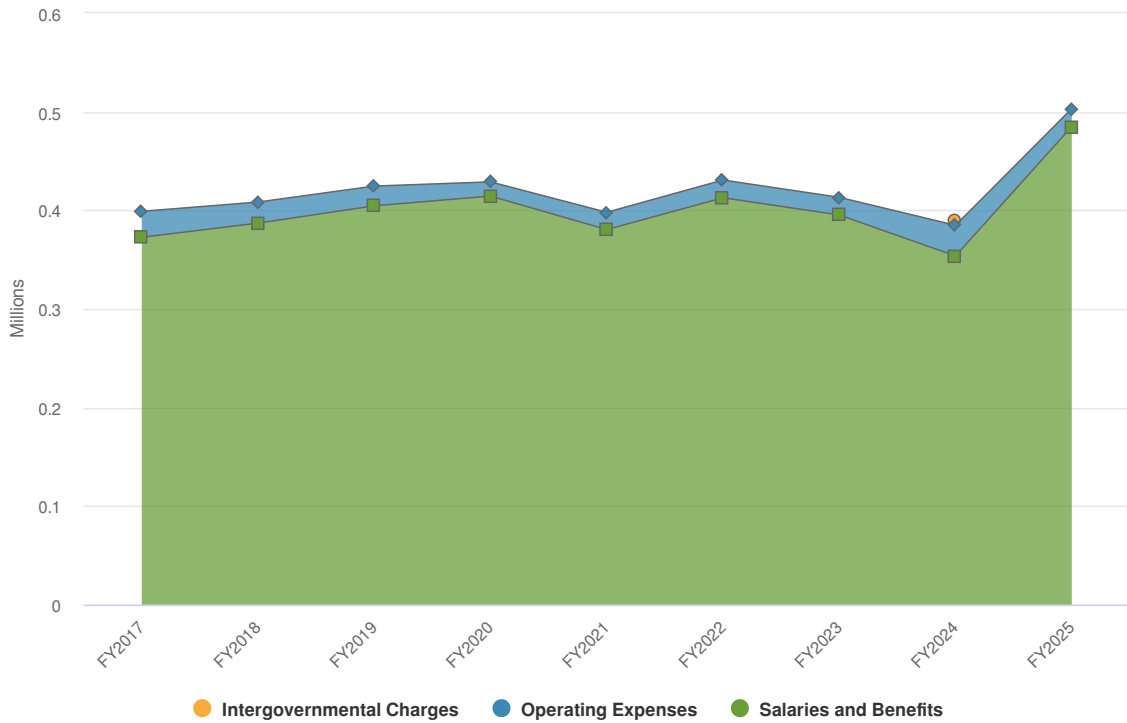


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries-Temporary	001-124-5015-000	\$2,745.00	\$0.00	\$0.00	0%	
Salaries-Overtime	001-124-5025-000	\$17,439.93	\$0.00	\$18,000.00	N/A	
Salaries Permanent	001-124-5206-000	\$333,502.47	\$454,095.96	\$466,958.23	2.8%	
Total Salaries and Benefits:		\$353,687.40	\$454,095.96	\$484,958.23	6.8%	
Operating Expenses						
Witnesses & Investigations	001-124-5330-000	\$967.05	\$2,250.00	\$2,250.00	0%	
Office Supplies	001-124-5424-000	\$3,850.76	\$5,000.00	\$5,000.00	0%	
Publication Costs	001-124-5431-000	\$2,931.52	\$1,500.00	\$1,500.00	0%	
Education/Training	001-124-5433-000	\$3,528.02	\$3,000.00	\$3,000.00	0%	
Postage	001-124-5439-000	\$859.71	\$1,000.00	\$1,000.00	0%	
Miscellaneous	001-124-5495-000	\$8,875.61	\$2,000.00	\$2,000.00	0%	
Computer Purchase, Exp, Update	001-124-5505-000	\$5,250.00	\$0.00	\$0.00	0%	
Computer Tech Support	001-124-5510-000	\$2,628.58	\$0.00	\$0.00	0%	
Books, Transcript, Periodical	001-124-5570-000	\$1,157.00	\$1,500.00	\$1,500.00	0%	
Office Machine Rental	001-124-5655-000	\$1,058.12	\$2,000.00	\$2,000.00	0%	
Total Operating Expenses:		\$31,106.37	\$18,250.00	\$18,250.00	0%	
Intergovernmental Charges						
Special Investigator	001-124-5746-000	\$5,000.00		\$0.00	N/A	
Total Intergovernmental Charges:		\$5,000.00		\$0.00	N/A	
Total Expense Objects:		\$389,793.77	\$472,345.96	\$503,208.23	6.5%	



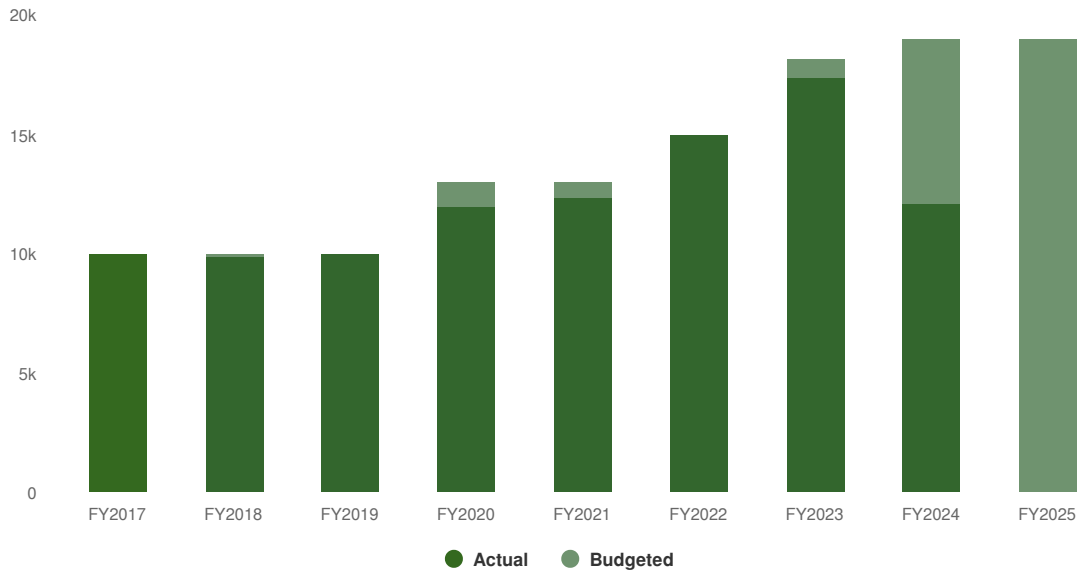
Copy Room

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

Expenditures Summary

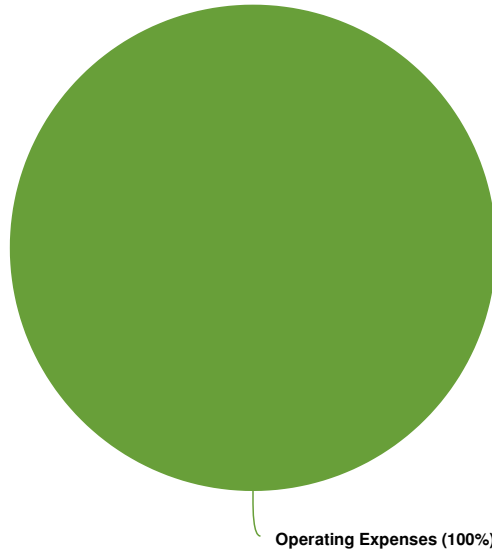
\$18,976 **\$0**
(0.00% vs. prior year)

Copy Room Proposed and Historical Budget vs. Actual

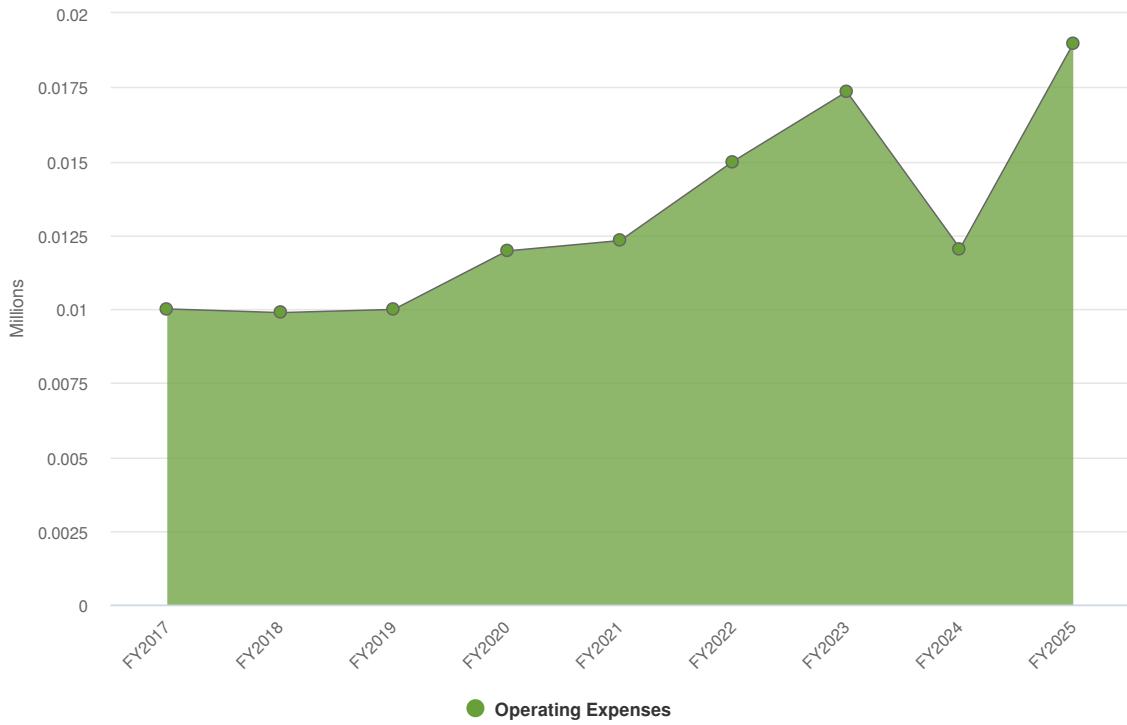


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Operating Expenses						
Office Supplies	001-131-5424-000	\$4,065.60	\$7,476.00	\$7,476.00	0%	
Lease Agreement	001-131-5680-000	\$7,978.57	\$11,500.00	\$11,500.00	0%	
Total Operating Expenses:		\$12,044.17	\$18,976.00	\$18,976.00	0%	
Total Expense Objects:		\$12,044.17	\$18,976.00	\$18,976.00	0%	



Jury Commission



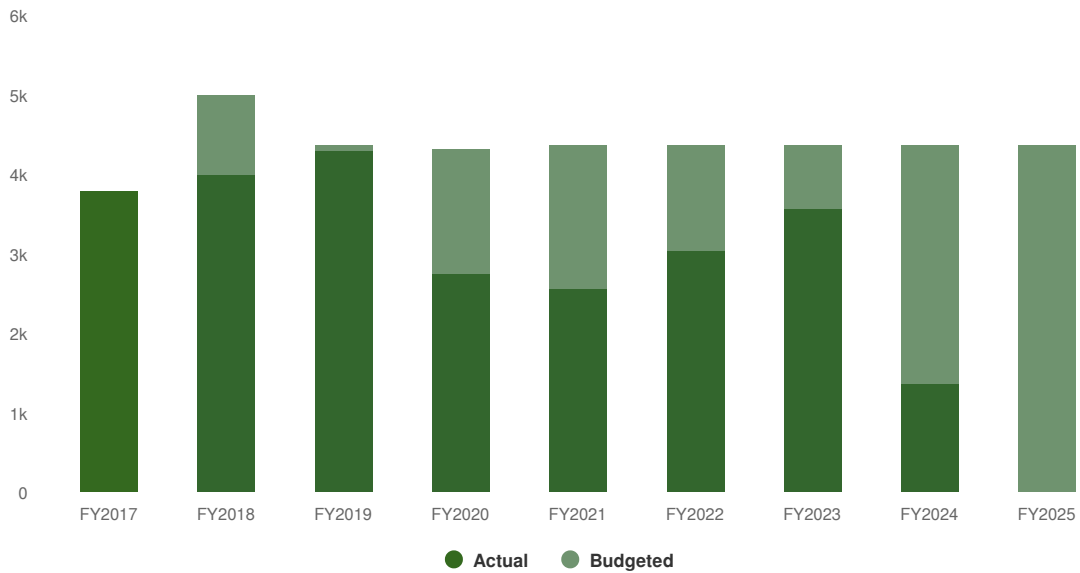
Lee Ross
Circuit Clerk

The line item, under the control of the Chief Judge, funds expenses of the Jury Commission. It's budget and bills are processed through the Circuit Clerk's office.

Expenditures Summary

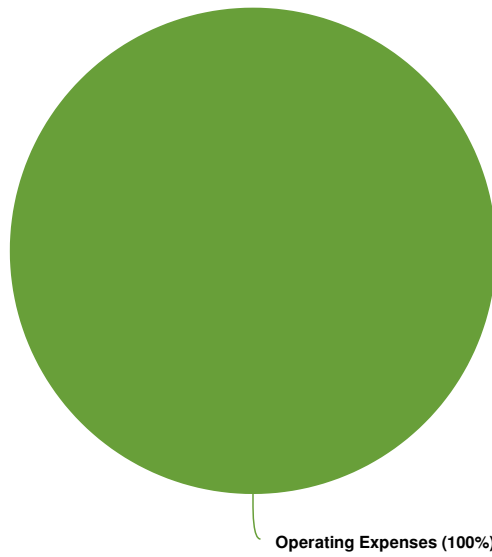
\$4,376 **\$0**
(0.00% vs. prior year)

Jury Commission Proposed and Historical Budget vs. Actual

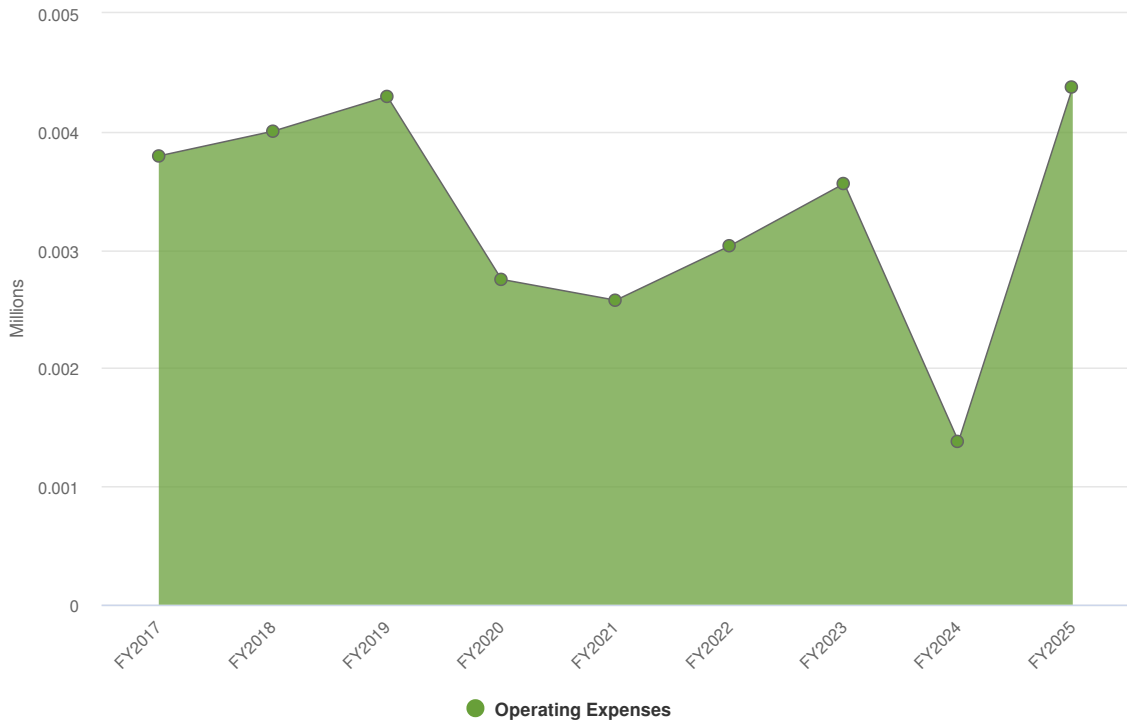


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Operating Expenses						
Office Supplies	001-137-5424-000	\$1,380.00	\$1,400.00	\$1,600.00	14.3%	
Telephone	001-137-5436-000	\$0.00	\$200.00	\$0.00	-100%	
Postage	001-137-5439-000	\$0.00	\$2,776.00	\$2,776.00	0%	
Total Operating Expenses:		\$1,380.00	\$4,376.00	\$4,376.00	0%	
Total Expense Objects:		\$1,380.00	\$4,376.00	\$4,376.00	0%	



Superintendent of Schools



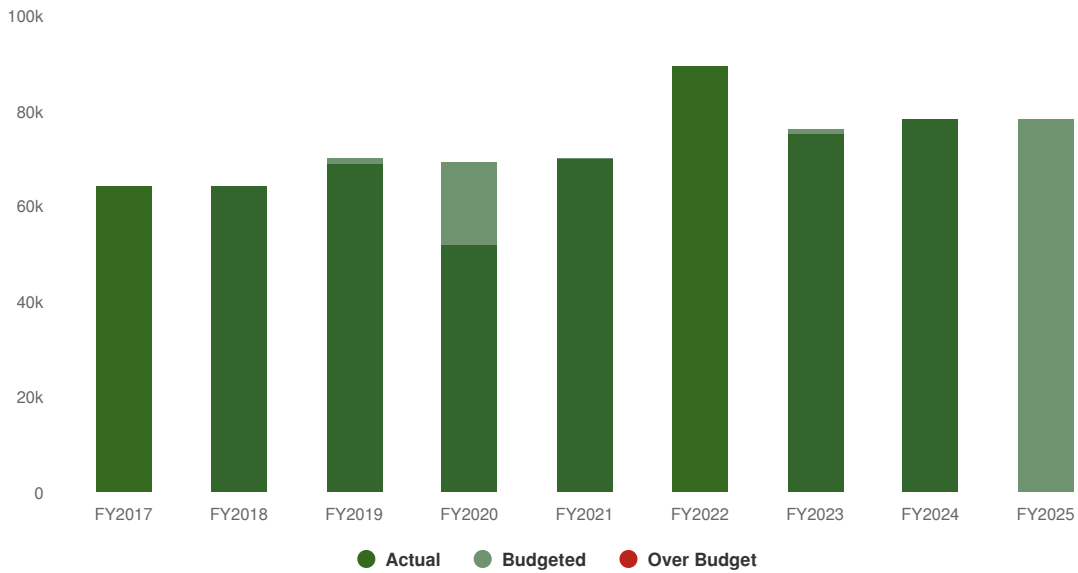
Michelle Mueller
Superintendent

The line item, under the 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.

Expenditures Summary

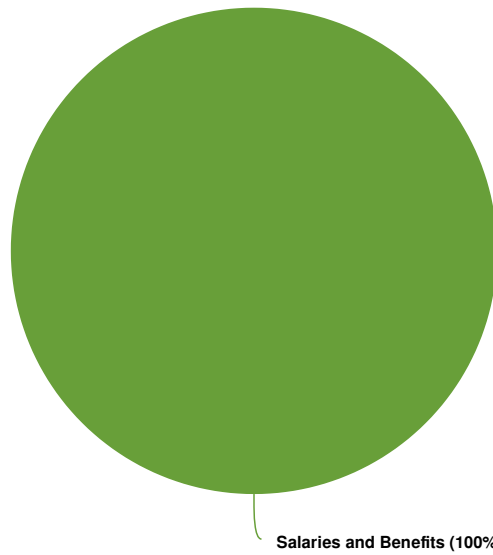
\$78,421 **\$0**
(0.00% vs. prior year)

Superintendent of Schools Proposed and Historical Budget vs. Actual

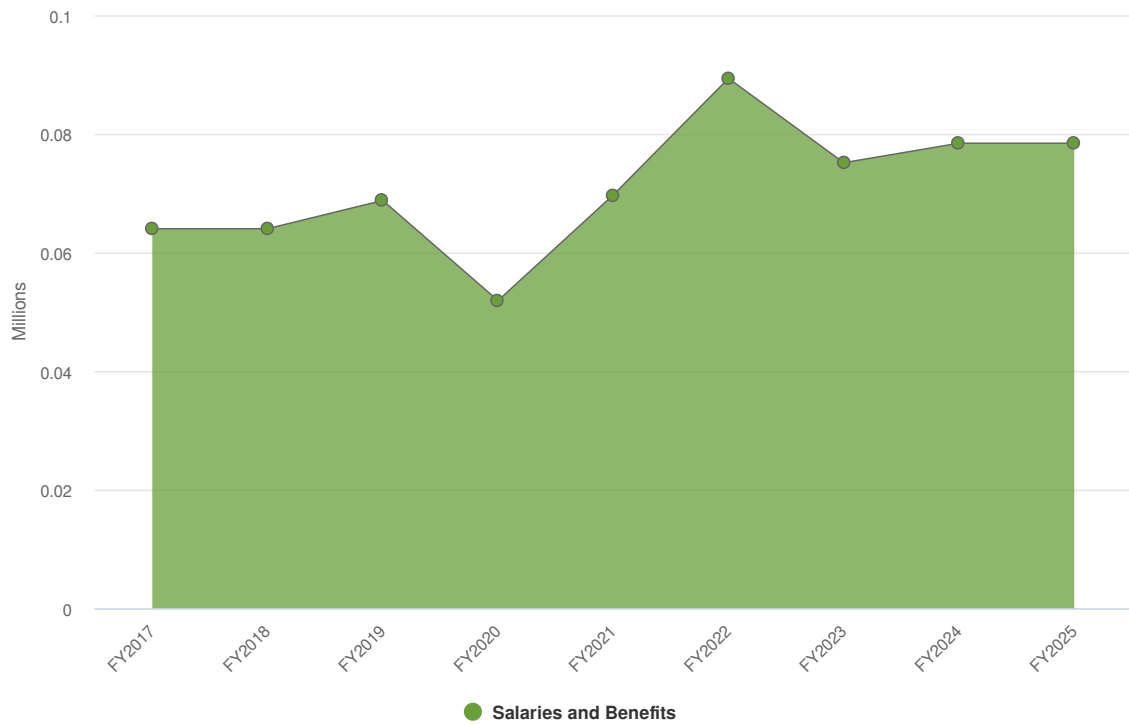


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries Permanent	001-141-5206-000	\$78,421.00	\$78,421.00	\$78,421.00	0%	
Total Salaries and Benefits:		\$78,421.00	\$78,421.00	\$78,421.00	0%	
Total Expense Objects:		\$78,421.00	\$78,421.00	\$78,421.00	0%	



Tax Assessment & Collection



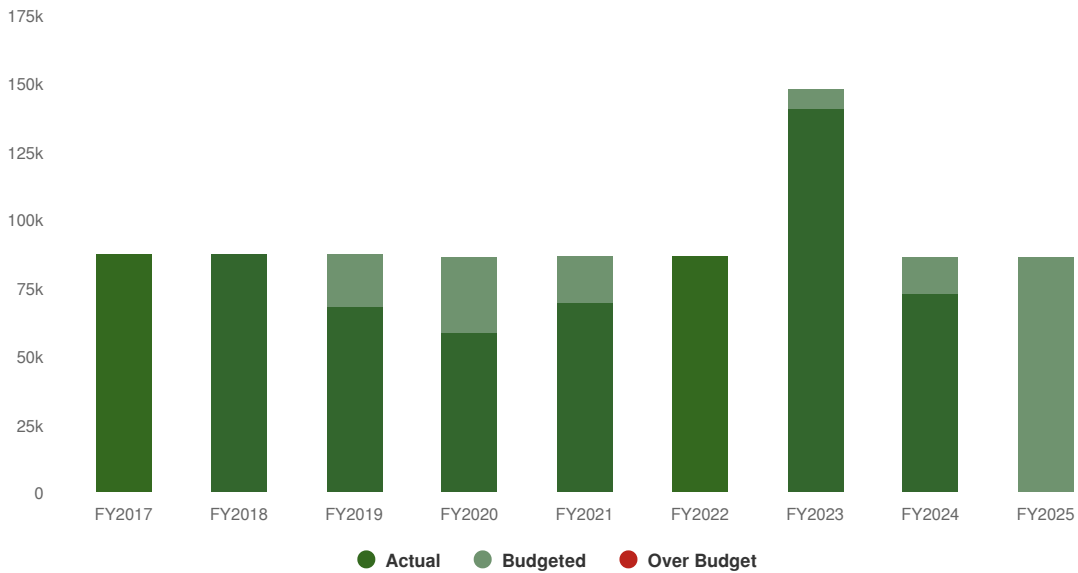
L. Amber McGartland
Treasurer

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 and Supervisor of Assessments.

Expenditures Summary

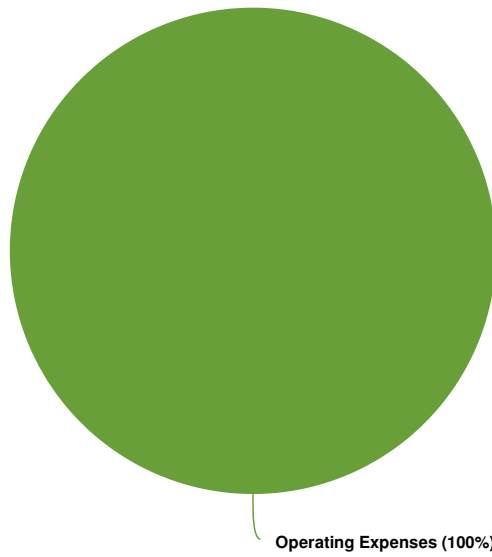
\$86,215 **\$0**
(0.00% vs. prior year)

Tax Assessment & Collection Proposed and Historical Budget vs. Actual

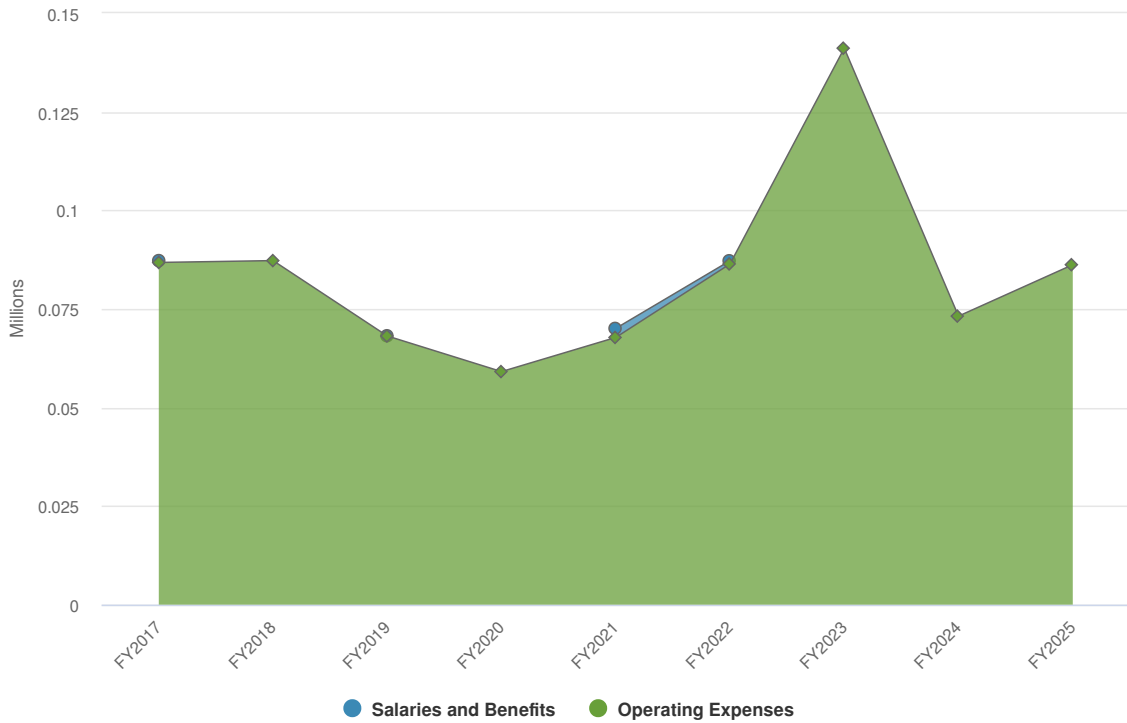


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Operating Expenses						
Printing	001-143-5270-000	\$6,737.00	\$15,000.00	\$14,000.00	-6.7%	
bank charges	001-143-5400-000	\$1,439.34	\$0.00	\$0.00	0%	
Office Supplies	001-143-5424-000	\$702.36	\$2,000.00	\$2,000.00	0%	
Publication Costs	001-143-5431-000	\$3,986.58	\$3,000.00	\$4,000.00	33.3%	
Education/Training	001-143-5433-000	\$0.00	\$1,000.00	\$1,000.00	0%	
Maintenance Agreements	001-143-5435-000	\$34,775.68	\$40,715.00	\$40,715.00	0%	
Postage	001-143-5439-000	\$18,000.00	\$18,000.00	\$18,000.00	0%	
Miscellaneous	001-143-5495-000	\$3,018.00	\$4,500.00	\$4,500.00	0%	
Computer Purchase, Exp, Update	001-143-5505-000	\$1,770.49	\$2,000.00	\$2,000.00	0%	
Computer Tech Support	001-143-5510-000	\$2,170.00	\$0.00	\$0.00	0%	
Computer Hardware	001-143-5515-000	\$580.00	\$0.00	\$0.00	0%	
Total Operating Expenses:		\$73,179.45	\$86,215.00	\$86,215.00	0%	
Total Expense Objects:		\$73,179.45	\$86,215.00	\$86,215.00	0%	



Coroner



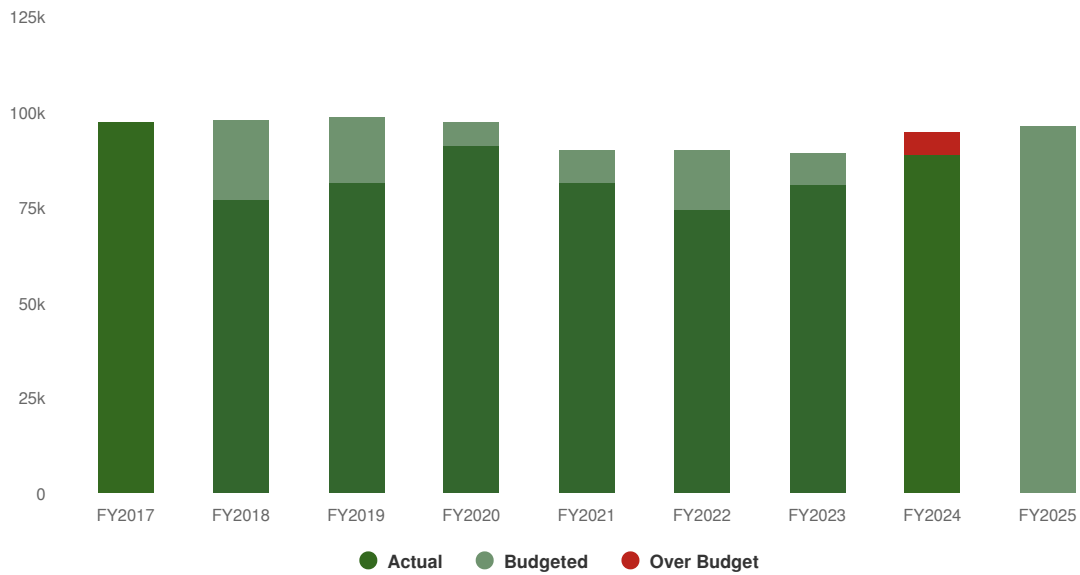
Anthony Kravanya
Coroner

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

Expenditures Summary

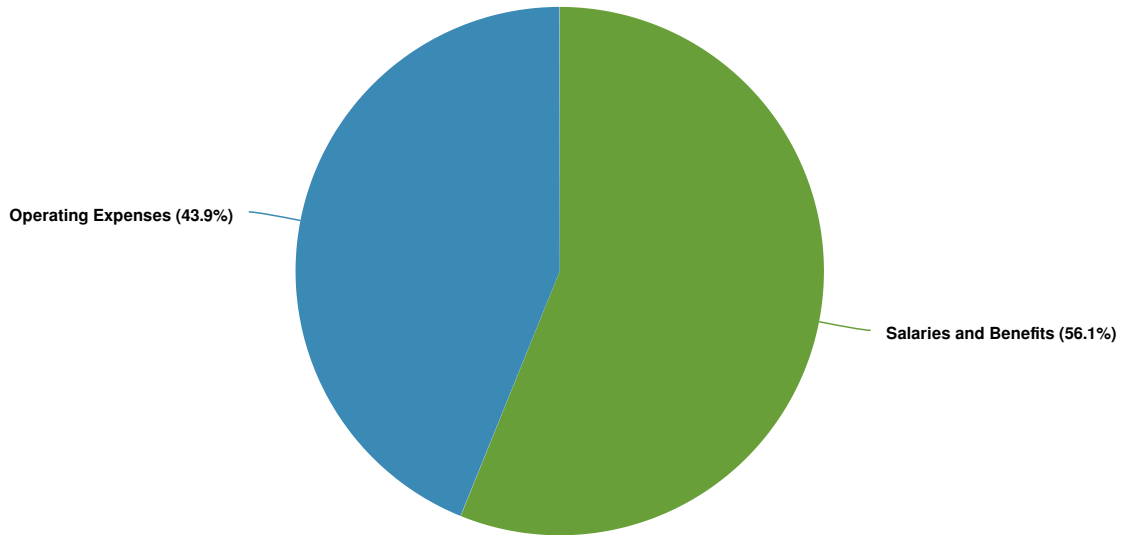
\$96,201 **\$7,291**
(8.20% vs. prior year)

Coroner Proposed and Historical Budget vs. Actual

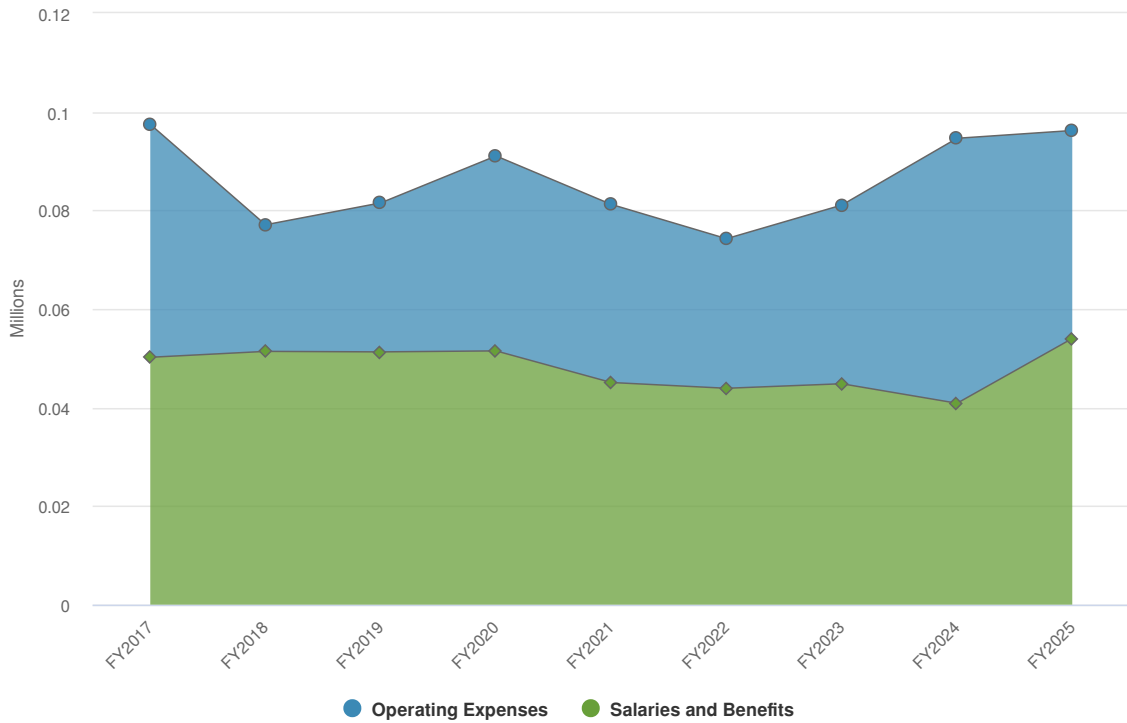


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Chief Deputy Coroner Salary	001-151-5090-000	\$3,325.00	\$3,000.00	\$3,000.00	0%	
Salaries Permanent	001-151-5206-000	\$37,536.38	\$43,709.10	\$51,000.00	16.7%	
Total Salaries and Benefits:		\$40,861.38	\$46,709.10	\$54,000.00	15.6%	
Operating Expenses						
Medical Exams Other Svcs	001-151-5315-000	\$44,426.29	\$28,526.90	\$28,526.90	0%	
Deputy Coroners Fees	001-151-5320-000	\$150.00	\$1,500.00	\$1,500.00	0%	
Body Transfer	001-151-5345-000	\$2,100.00	\$1,800.00	\$1,800.00	0%	
Office Supplies	001-151-5424-000	\$0.00	\$714.00	\$714.00	0%	
Mileage	001-151-5430-000	\$4,136.97	\$6,000.00	\$6,000.00	0%	
Education/Training	001-151-5433-000	\$248.20	\$1,000.00	\$1,000.00	0%	
Telephone	001-151-5436-000	\$1,104.01	\$1,200.00	\$1,200.00	0%	
Association Dues	001-151-5437-000	\$325.00	\$0.00	\$0.00	0%	
Postage	001-151-5439-000	\$10.40	\$100.00	\$100.00	0%	
Office Rent	001-151-5441-000	\$1,259.99	\$1,200.00	\$1,200.00	0%	
Bond Ins/Notary	001-151-5455-000	\$0.00	\$10.00	\$10.00	0%	
Coroners Jurors Fees	001-151-5485-000	\$0.00	\$150.00	\$150.00	0%	
Total Operating Expenses:		\$53,760.86	\$42,200.90	\$42,200.90	0%	
Total Expense Objects:		\$94,622.24	\$88,910.00	\$96,200.90	8.2%	



Total Sheriff Department Budget



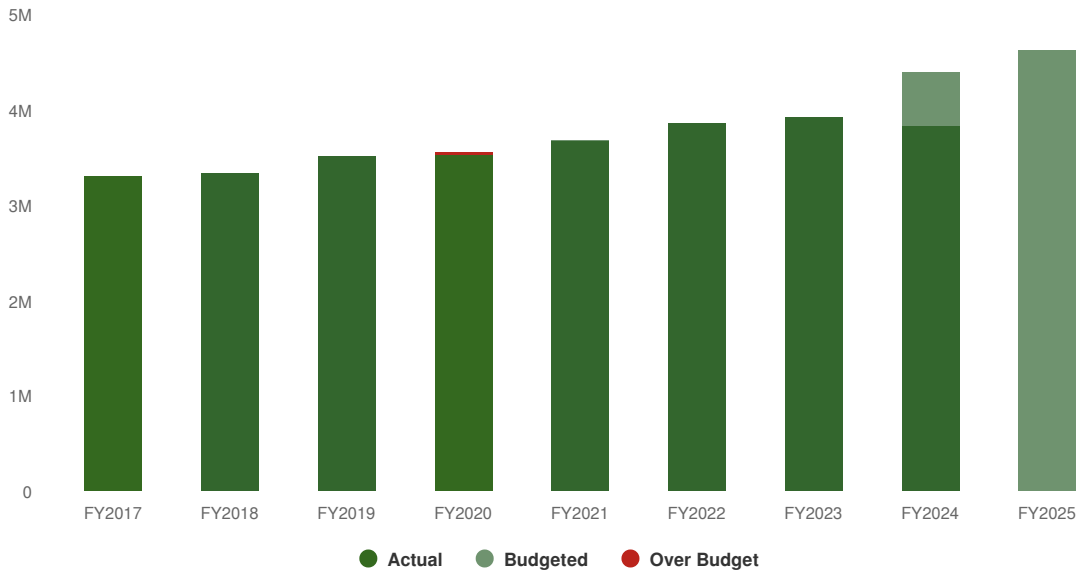
Shawn Kahl
Sheriff

The Macoupin County Sheriff Department has multiple department budgets in the General Fund. In order to get a clear picture of the department's budget, this page adds each of them together to show the total budget for the department. It includes the Courthouse, Building and Grounds budget; the Court Security budget, the Jail budget, the Jail Medical budget, the Purchase of New Vehicles budget, the DCFS Officer Salary budget, and the Sheriff budget. Each of those departmental level budgets has their own pages. This page simply adds them together to give the total picture of the Sheriff Department's budget.

Expenditures Summary

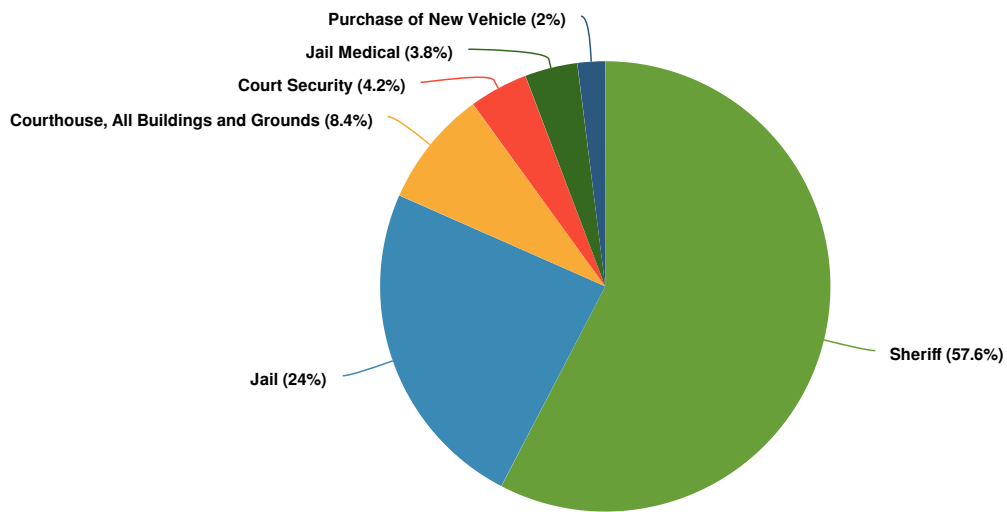
\$4,640,976 **\$235,516**
(5.35% vs. prior year)

Total Sheriff Department Budget Proposed and Historical Budget vs. Actual

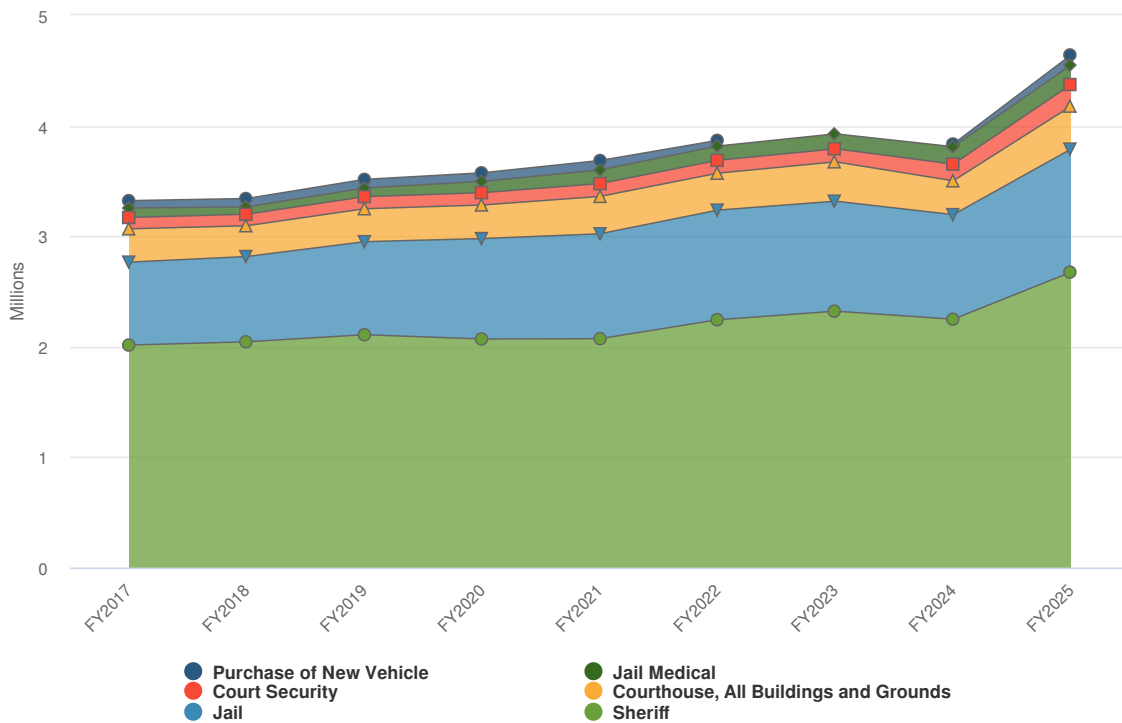


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expenditures						
Public Safety and Corrections						
Sheriff Department						
Courthouse, All Buildings and Grounds						
Salaries Overtime	001-113-5025-000	\$1,248.95	\$2,000.00	\$2,000.00	0%	
Salaries - Holiday Overtime	001-113-5035-000	\$952.06	\$2,000.00	\$2,000.00	0%	
Salaries Permanent	001-113-5206-000	\$92,287.44	\$105,682.90	\$110,228.40	4.3%	
Staple Supplies	001-113-5255-000	\$10,629.94	\$19,425.00	\$19,425.00	0%	
Repair Supplies/Parts	001-113-5260-000	\$3,182.75	\$15,225.00	\$15,225.00	0%	
Water Bills	001-113-5370-000	\$34,605.42	\$39,900.00	\$39,900.00	0%	
Waste Disposal Service	001-113-5380-000	\$4,327.34	\$3,200.00	\$3,200.00	0%	
Routine Monthly Services	001-113-5385-000	\$6,123.00	\$6,300.00	\$6,300.00	0%	
Equipment Repair	001-113-5410-000	\$21,304.21	\$36,500.00	\$36,500.00	0%	
Office Supplies	001-113-5424-000	\$0.00	\$2,000.00	\$2,000.00	0%	
Utilities	001-113-5432-000	\$106,478.58	\$123,500.00	\$123,500.00	0%	
Telephone	001-113-5436-000	\$15,936.66	\$19,500.00	\$19,500.00	0%	
Miscellaneous	001-113-5495-000	\$0.00	\$3,000.00	\$3,000.00	0%	
Purchase of Equipment	001-113-5535-000	\$0.00	\$1,200.00	\$1,200.00	0%	
Building Maintenance	001-113-5580-000	\$462.40	\$5,000.00	\$5,000.00	0%	
Various Credit Card Charges	001-113-5762-000	\$8,746.94		\$0.00	N/A	
Total Courthouse, All Buildings and Grounds:		\$306,285.69	\$384,432.90	\$388,978.40	1.2%	
Purchase of New Vehicle						
Purchase of Vehicle	001-161-5530-000	\$25,000.00	\$92,000.00	\$92,000.00	0%	
Total Purchase of New Vehicle:		\$25,000.00	\$92,000.00	\$92,000.00	0%	
Court Security						
Salaries-Overtime	001-171-5025-000	\$291.32	\$800.00	\$0.00	-100%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Salaries Permanent	001-171-5206-000	\$150,391.40	\$135,168.28	\$195,500.00	44.6%	
Total Court Security:		\$150,682.72	\$135,968.28	\$195,500.00	43.8%	
Jail Medical						
Medical Expense of Inmates	001-181-5445-000	\$157,801.78	\$176,000.00	\$176,000.00	0%	
Total Jail Medical:		\$157,801.78	\$176,000.00	\$176,000.00	0%	
Sheriff						
Salaries-Temporary	001-211-5015-000	\$0.00	\$18,300.00	\$18,300.00	0%	
Salaries-Overtime	001-211-5025-000	\$122,122.97	\$79,070.40	\$79,070.40	0%	
Salaries - Holiday Overtime	001-211-5035-000	\$53,937.38	\$73,892.37	\$73,892.37	0%	
Salaries Permanent	001-211-5206-000	\$1,752,646.94	\$2,034,004.87	\$2,173,682.28	6.9%	
Food	001-211-5230-000	\$0.00	\$4,000.00	\$4,000.00	0%	
Shredding Services	001-211-5395-000	\$116.00	\$500.00	\$500.00	0%	
Equipment Repair	001-211-5410-000	\$25.80	\$1,045.00	\$1,045.00	0%	
Vehicle Expense	001-211-5420-000	\$183,258.34	\$190,000.00	\$190,000.00	0%	
Office Supplies	001-211-5424-000	\$4,406.05	\$15,000.00	\$15,000.00	0%	
Radio Equipment	001-211-5428-000	\$125.00	\$5,000.00	\$5,000.00	0%	
Mileage	001-211-5430-000	\$1,325.00	\$3,045.00	\$3,045.00	0%	
Utilities	001-211-5432-000	\$254.56	\$0.00	\$0.00	0%	
Education/Training	001-211-5433-000	\$12,383.43	\$19,500.00	\$19,500.00	0%	
Uniform Allowance	001-211-5434-000	\$31,529.37	\$19,000.00	\$19,000.00	0%	
Telephone	001-211-5436-000	\$3,580.81	\$3,713.35	\$3,713.35	0%	
Bond Ins/Notary	001-211-5455-000	\$0.00	\$500.00	\$500.00	0%	
K-9	001-211-5490-000	\$113.11	\$800.00	\$800.00	0%	
Miscellaneous	001-211-5495-000	\$0.00	\$15,000.00	\$15,000.00	0%	
Computer Purchase, Exp, Update	001-211-5505-000	\$0.00	\$3,000.00	\$3,000.00	0%	
Computer Tech Support	001-211-5510-000	\$3,237.75	\$3,000.00	\$3,000.00	0%	

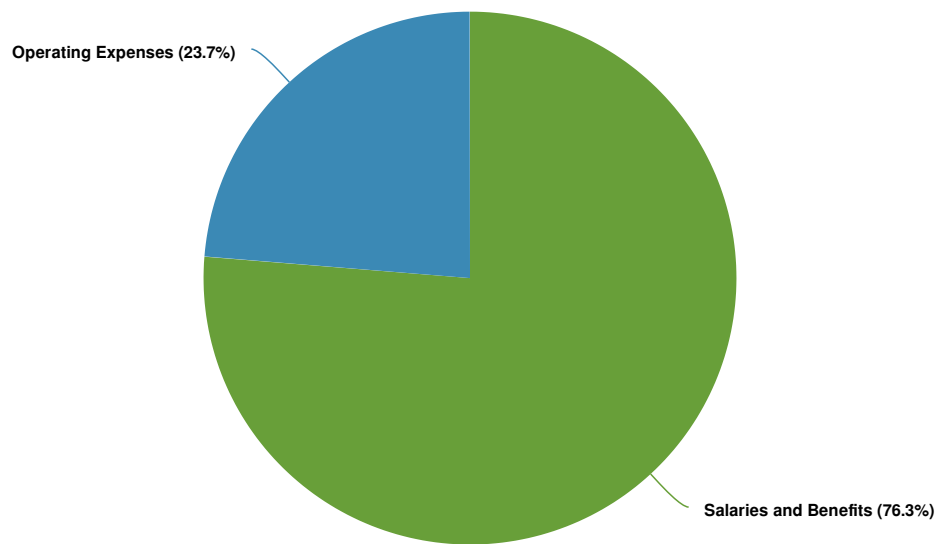


Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Computer Hardware	001-211-5515-000	\$440.00	\$1,500.00	\$1,500.00	0%	
Computer Maint. Agreements	001-211-5520-000	\$8,839.86	\$10,500.00	\$10,500.00	0%	
Investigation Div. Supplies	001-211-5545-000	\$0.00	\$507.50	\$507.50	0%	
Investigation Div. Equip.	001-211-5550-000	\$0.00	\$1,500.00	\$1,500.00	0%	
Deputy's Equipment	001-211-5555-000	\$10,143.14	\$10,000.00	\$10,000.00	0%	
Empl Uniform & Equip Damage	001-211-5565-000	\$6,369.17	\$2,500.00	\$2,500.00	0%	
Office Machine Rental	001-211-5655-000	\$0.00	\$1,015.00	\$1,015.00	0%	
Lease Agreement	001-211-5680-000	\$15,498.50	\$19,500.00	\$19,500.00	0%	
Various Credit Card Charges	001-211-5762-000	\$38,231.33		\$0.00	N/A	
Total Sheriff:		\$2,248,584.51	\$2,535,393.49	\$2,675,070.90	5.5%	
Jail						
Salaries - Temporary	001-215-5015-000	\$6,754.08	\$18,000.00	\$18,000.00	0%	
Salaries-Overtime	001-215-5025-000	\$55,756.39	\$27,000.00	\$27,000.00	0%	
Salaries - Holiday Overtime	001-215-5035-000	\$27,075.46	\$33,000.00	\$33,000.00	0%	
Salaries Permanent	001-215-5206-000	\$659,922.51	\$776,160.75	\$807,922.00	4.1%	
Food	001-215-5230-000	\$149,760.81	\$185,000.00	\$185,000.00	0%	
Housing Inmates Other County	001-215-5375-000	\$32,255.00	\$30,000.00	\$30,000.00	0%	
Lodge & Meals/Convey Prisoners	001-215-5390-000	\$0.00	\$500.00	\$500.00	0%	
Office Supplies	001-215-5424-000	\$4,997.86	\$12,005.00	\$12,005.00	0%	
Various Credit Card Charges	001-215-5762-000	\$10,255.00		\$0.00	N/A	
Total Jail:		\$946,777.11	\$1,081,665.75	\$1,113,427.00	2.9%	
Total Sheriff Department:		\$3,835,131.81	\$4,405,460.42	\$4,640,976.30	5.3%	
Total Public Safety and Corrections:		\$3,835,131.81	\$4,405,460.42	\$4,640,976.30	5.3%	
Total Expenditures:		\$3,835,131.81	\$4,405,460.42	\$4,640,976.30	5.3%	

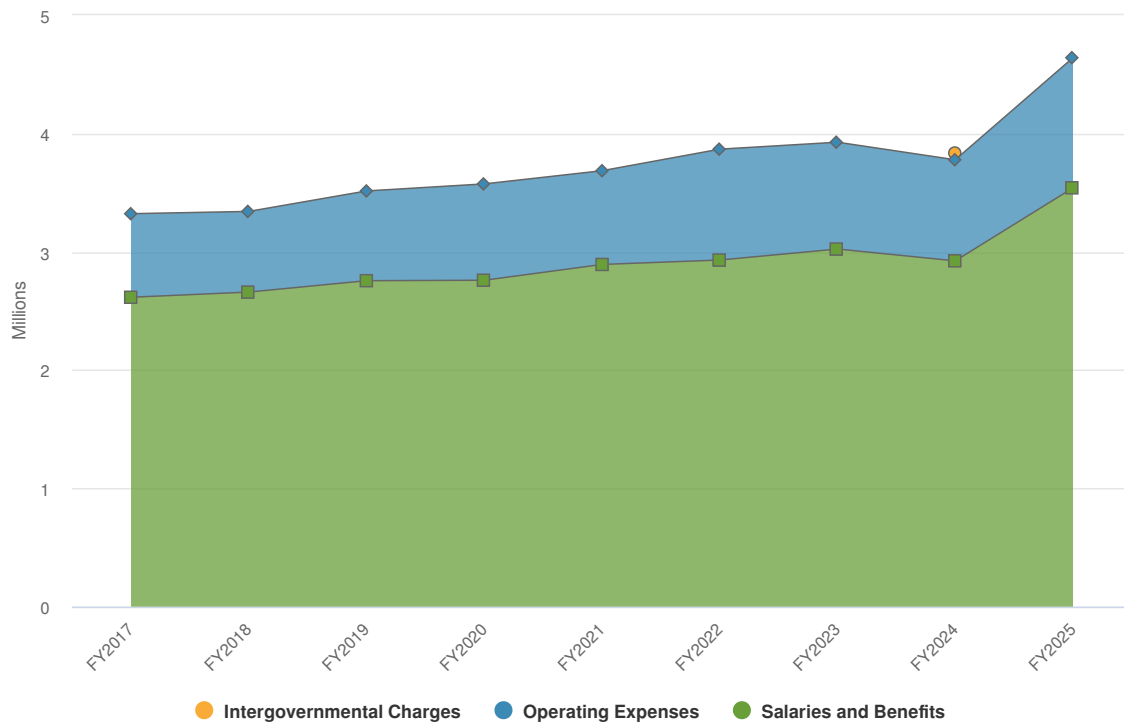


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries Overtime	001-113-5025-000	\$1,248.95	\$2,000.00	\$2,000.00	0%	
Salaries - Holiday Overtime	001-113-5035-000	\$952.06	\$2,000.00	\$2,000.00	0%	
Salaries Permanent	001-113-5206-000	\$92,287.44	\$105,682.90	\$110,228.40	4.3%	
Salaries-Overtime	001-171-5025-000	\$291.32	\$800.00	\$0.00	-100%	
Salaries Permanent	001-171-5206-000	\$150,391.40	\$135,168.28	\$195,500.00	44.6%	
Salaries-Temporary	001-211-5015-000	\$0.00	\$18,300.00	\$18,300.00	0%	
Salaries-Overtime	001-211-5025-000	\$122,122.97	\$79,070.40	\$79,070.40	0%	
Salaries - Holiday Overtime	001-211-5035-000	\$53,937.38	\$73,892.37	\$73,892.37	0%	
Salaries Permanent	001-211-5206-000	\$1,752,646.94	\$2,034,004.87	\$2,173,682.28	6.9%	
Salaries - Temporary	001-215-5015-000	\$6,754.08	\$18,000.00	\$18,000.00	0%	
Salaries-Overtime	001-215-5025-000	\$55,756.39	\$27,000.00	\$27,000.00	0%	
Salaries - Holiday Overtime	001-215-5035-000	\$27,075.46	\$33,000.00	\$33,000.00	0%	
Salaries Permanent	001-215-5206-000	\$659,922.51	\$776,160.75	\$807,922.00	4.1%	
Total Salaries and Benefits:		\$2,923,386.90	\$3,305,079.57	\$3,540,595.45	7.1%	
Operating Expenses						
Staple Supplies	001-113-5255-000	\$10,629.94	\$19,425.00	\$19,425.00	0%	
Repair Supplies/Parts	001-113-5260-000	\$3,182.75	\$15,225.00	\$15,225.00	0%	
Water Bills	001-113-5370-000	\$34,605.42	\$39,900.00	\$39,900.00	0%	
Waste Disposal Service	001-113-5380-000	\$4,327.34	\$3,200.00	\$3,200.00	0%	
Routine Monthly Services	001-113-5385-000	\$6,123.00	\$6,300.00	\$6,300.00	0%	
Equipment Repair	001-113-5410-000	\$21,304.21	\$36,500.00	\$36,500.00	0%	
Office Supplies	001-113-5424-000	\$0.00	\$2,000.00	\$2,000.00	0%	
Utilities	001-113-5432-000	\$106,478.58	\$123,500.00	\$123,500.00	0%	
Telephone	001-113-5436-000	\$15,936.66	\$19,500.00	\$19,500.00	0%	
Miscellaneous	001-113-5495-000	\$0.00	\$3,000.00	\$3,000.00	0%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Purchase of Equipment	001-113-5535-000	\$0.00	\$1,200.00	\$1,200.00	0%	
Building Maintenance	001-113-5580-000	\$462.40	\$5,000.00	\$5,000.00	0%	
Purchase of Vehicle	001-161-5530-000	\$25,000.00	\$92,000.00	\$92,000.00	0%	
Medical Expense of Inmates	001-181-5445-000	\$157,801.78	\$176,000.00	\$176,000.00	0%	
Food	001-211-5230-000	\$0.00	\$4,000.00	\$4,000.00	0%	
Shredding Services	001-211-5395-000	\$116.00	\$500.00	\$500.00	0%	
Equipment Repair	001-211-5410-000	\$25.80	\$1,045.00	\$1,045.00	0%	
Vehicle Expense	001-211-5420-000	\$183,258.34	\$190,000.00	\$190,000.00	0%	
Office Supplies	001-211-5424-000	\$4,406.05	\$15,000.00	\$15,000.00	0%	
Radio Equipment	001-211-5428-000	\$125.00	\$5,000.00	\$5,000.00	0%	
Mileage	001-211-5430-000	\$1,325.00	\$3,045.00	\$3,045.00	0%	
Utilities	001-211-5432-000	\$254.56	\$0.00	\$0.00	0%	
Education/Training	001-211-5433-000	\$12,383.43	\$19,500.00	\$19,500.00	0%	
Uniform Allowance	001-211-5434-000	\$31,529.37	\$19,000.00	\$19,000.00	0%	
Telephone	001-211-5436-000	\$3,580.81	\$3,713.35	\$3,713.35	0%	
Bond Ins/Notary	001-211-5455-000	\$0.00	\$500.00	\$500.00	0%	
K-9	001-211-5490-000	\$113.11	\$800.00	\$800.00	0%	
Miscellaneous	001-211-5495-000	\$0.00	\$15,000.00	\$15,000.00	0%	
Computer Purchase, Exp, Update	001-211-5505-000	\$0.00	\$3,000.00	\$3,000.00	0%	
Computer Tech Support	001-211-5510-000	\$3,237.75	\$3,000.00	\$3,000.00	0%	
Computer Hardware	001-211-5515-000	\$440.00	\$1,500.00	\$1,500.00	0%	
Computer Maint. Agreements	001-211-5520-000	\$8,839.86	\$10,500.00	\$10,500.00	0%	
Investigation Div. Supplies	001-211-5545-000	\$0.00	\$507.50	\$507.50	0%	
Investigation Div. Equip.	001-211-5550-000	\$0.00	\$1,500.00	\$1,500.00	0%	
Deputy's Equipment	001-211-5555-000	\$10,143.14	\$10,000.00	\$10,000.00	0%	
Empl Uniform & Equip Damage	001-211-5565-000	\$6,369.17	\$2,500.00	\$2,500.00	0%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Office Machine Rental	001-211-5655-000	\$0.00	\$1,015.00	\$1,015.00	0%	
Lease Agreement	001-211-5680-000	\$15,498.50	\$19,500.00	\$19,500.00	0%	
Food	001-215-5230-000	\$149,760.81	\$185,000.00	\$185,000.00	0%	
Housing Inmates Other County	001-215-5375-000	\$32,255.00	\$30,000.00	\$30,000.00	0%	
Lodge & Meals/Convey Prisoners	001-215-5390-000	\$0.00	\$500.00	\$500.00	0%	
Office Supplies	001-215-5424-000	\$4,997.86	\$12,005.00	\$12,005.00	0%	
Total Operating Expenses:		\$854,511.64	\$1,100,380.85	\$1,100,380.85	0%	
Intergovernmental Charges						
Various Credit Card Charges	001-113-5762-000	\$8,746.94		\$0.00	N/A	
Various Credit Card Charges	001-211-5762-000	\$38,231.33		\$0.00	N/A	
Various Credit Card Charges	001-215-5762-000	\$10,255.00		\$0.00	N/A	
Total Intergovernmental Charges:		\$57,233.27		\$0.00	N/A	
Total Expense Objects:		\$3,835,131.81	\$4,405,460.42	\$4,640,976.30	5.3%	



Courthouse, All Buildings and Grounds



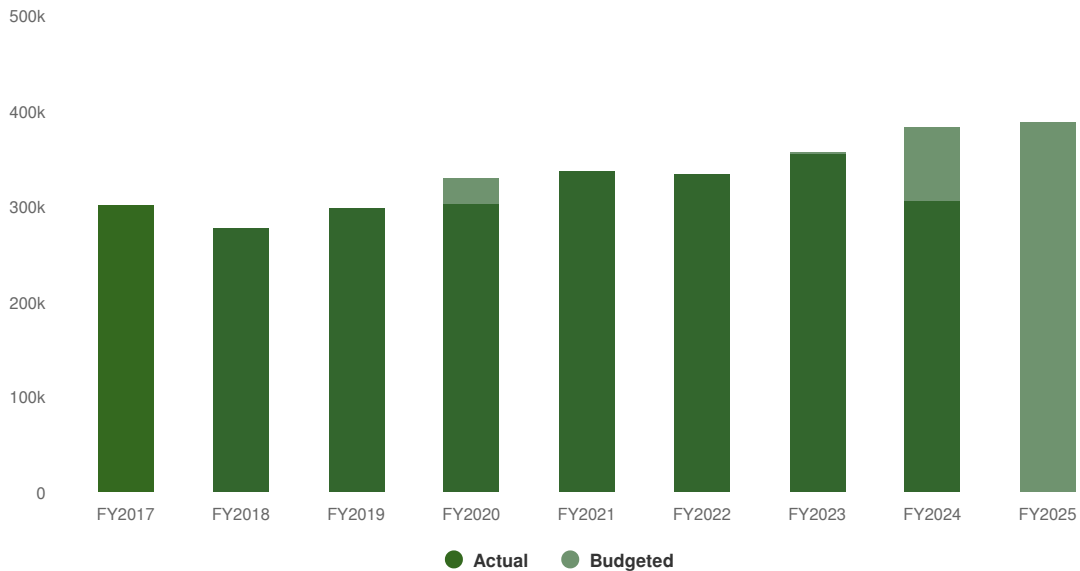
Shawn Kahl
Sheriff

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

Expenditures Summary

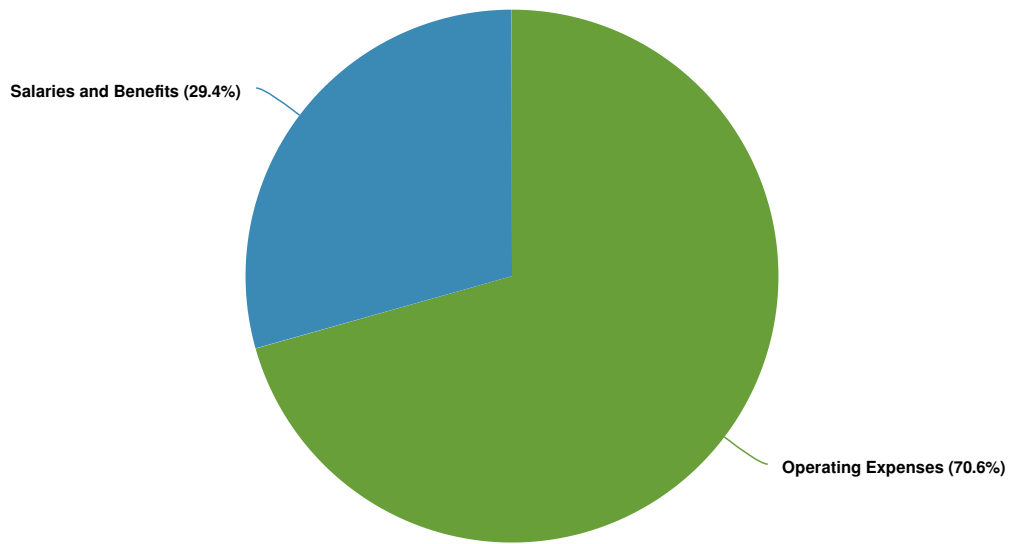
\$388,978 **\$4,546**
(1.18% vs. prior year)

Courthouse, All Buildings and Grounds Proposed and Historical Budget vs. Actual

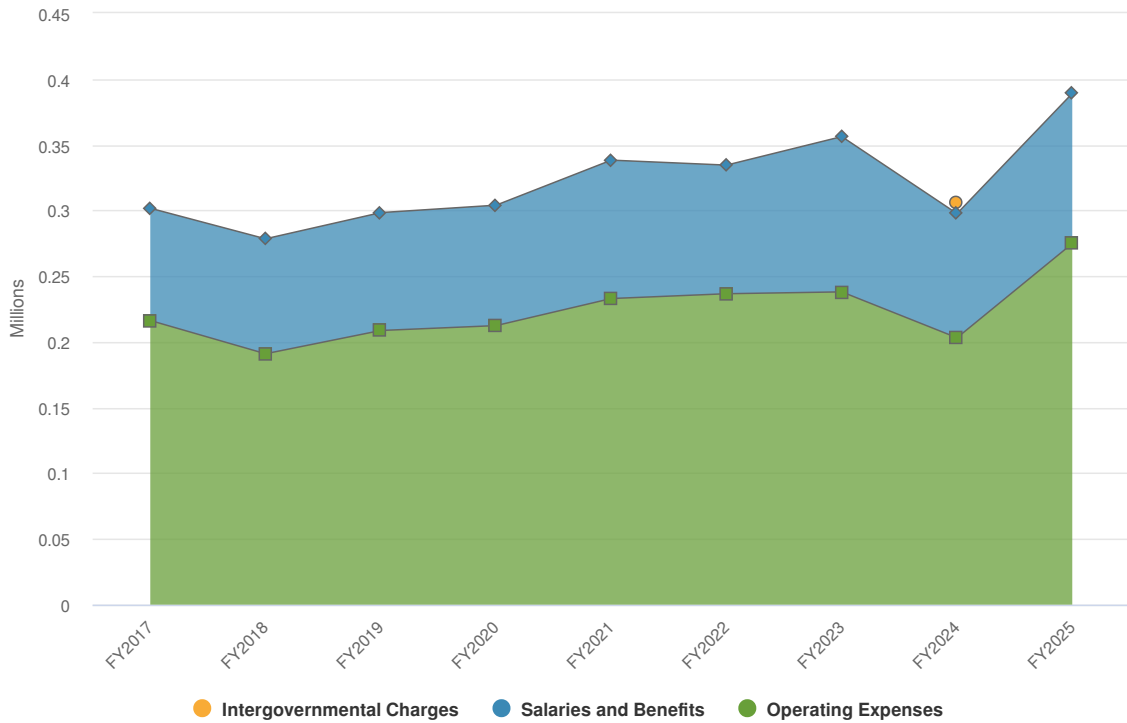


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries Overtime	001-113-5025-000	\$1,248.95	\$2,000.00	\$2,000.00	0%	
Salaries - Holiday Overtime	001-113-5035-000	\$952.06	\$2,000.00	\$2,000.00	0%	
Salaries Permanent	001-113-5206-000	\$92,287.44	\$105,682.90	\$110,228.40	4.3%	
Total Salaries and Benefits:		\$94,488.45	\$109,682.90	\$114,228.40	4.1%	
Operating Expenses						
Staple Supplies	001-113-5255-000	\$10,629.94	\$19,425.00	\$19,425.00	0%	
Repair Supplies/Parts	001-113-5260-000	\$3,182.75	\$15,225.00	\$15,225.00	0%	
Water Bills	001-113-5370-000	\$34,605.42	\$39,900.00	\$39,900.00	0%	
Waste Disposal Service	001-113-5380-000	\$4,327.34	\$3,200.00	\$3,200.00	0%	
Routine Monthly Services	001-113-5385-000	\$6,123.00	\$6,300.00	\$6,300.00	0%	
Equipment Repair	001-113-5410-000	\$21,304.21	\$36,500.00	\$36,500.00	0%	
Office Supplies	001-113-5424-000	\$0.00	\$2,000.00	\$2,000.00	0%	
Utilities	001-113-5432-000	\$106,478.58	\$123,500.00	\$123,500.00	0%	
Telephone	001-113-5436-000	\$15,936.66	\$19,500.00	\$19,500.00	0%	
Miscellaneous	001-113-5495-000	\$0.00	\$3,000.00	\$3,000.00	0%	
Purchase of Equipment	001-113-5535-000	\$0.00	\$1,200.00	\$1,200.00	0%	
Building Maintenance	001-113-5580-000	\$462.40	\$5,000.00	\$5,000.00	0%	
Total Operating Expenses:		\$203,050.30	\$274,750.00	\$274,750.00	0%	
Intergovernmental Charges						
Various Credit Card Charges	001-113-5762-000	\$8,746.94		\$0.00	N/A	
Total Intergovernmental Charges:		\$8,746.94		\$0.00	N/A	
Total Expense Objects:		\$306,285.69	\$384,432.90	\$388,978.40	1.2%	



Purchase of New Vehicle



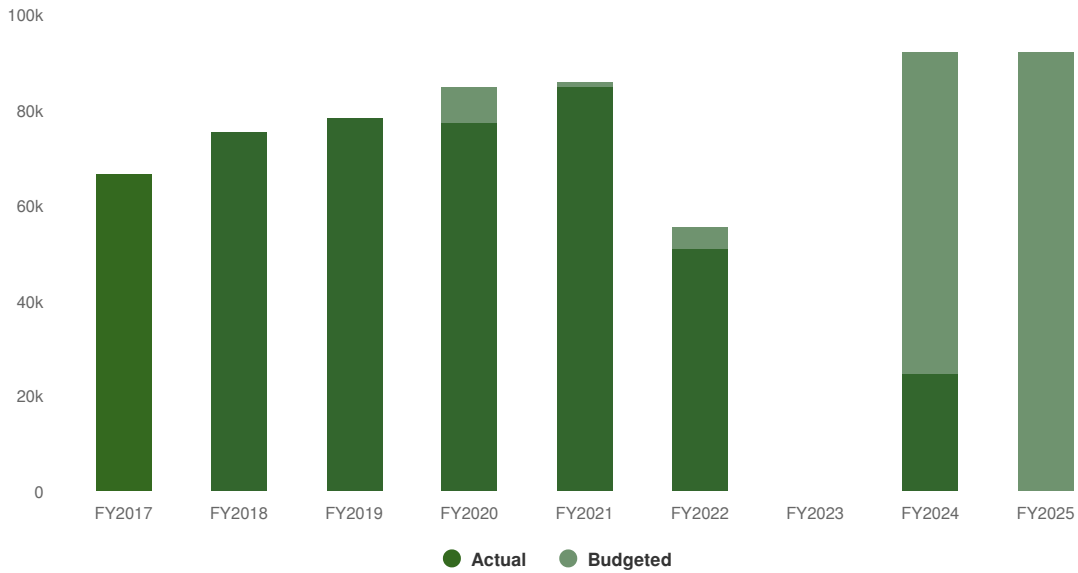
Shawn Kahl
Sheriff

This line item is used to help keep the Sheriff's vehicle fleet up to date.

Expenditures Summary

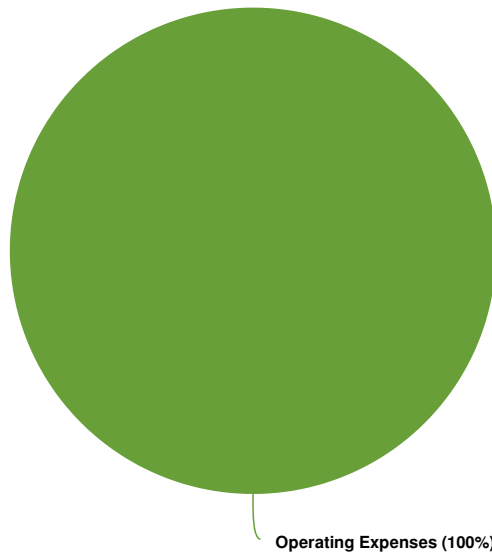
\$92,000 **\$0**
(0.00% vs. prior year)

Purchase of New Vehicle Proposed and Historical Budget vs. Actual

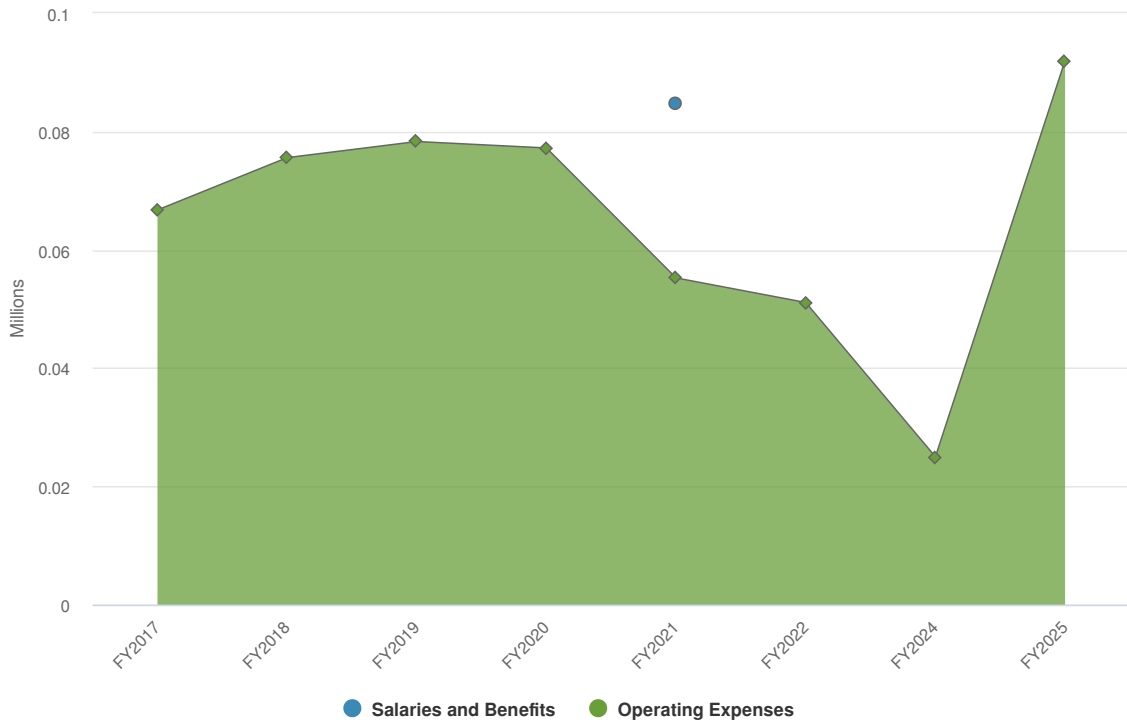


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Operating Expenses						
Purchase of Vehicle	001-161-5530-000	\$25,000.00	\$92,000.00	\$92,000.00	0%	
Total Operating Expenses:		\$25,000.00	\$92,000.00	\$92,000.00	0%	
Total Expense Objects:		\$25,000.00	\$92,000.00	\$92,000.00	0%	

Organizational Chart



Court Security



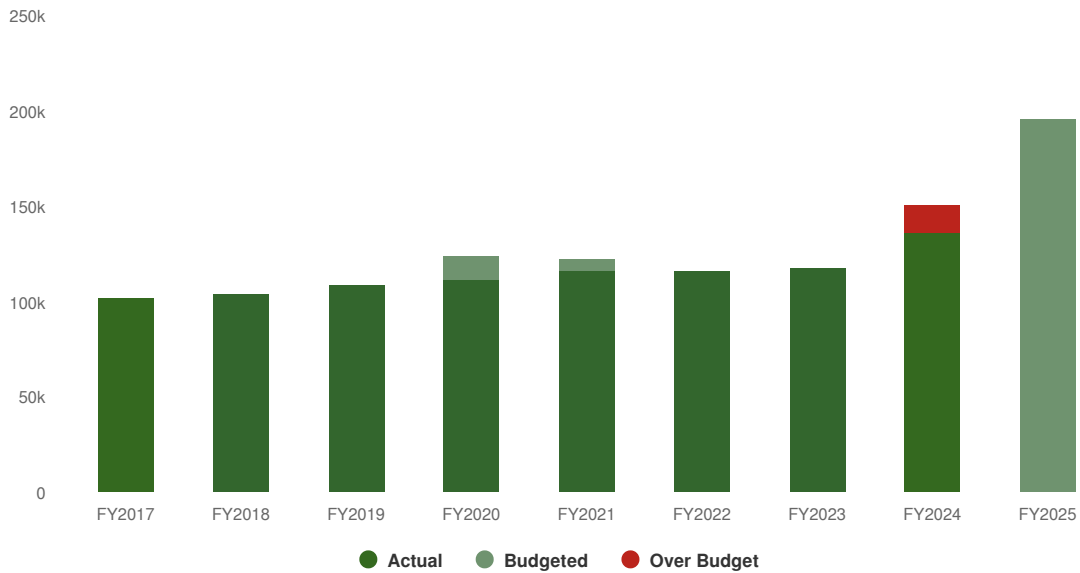
Shawn Kahl
Sheriff

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.

Expenditures Summary

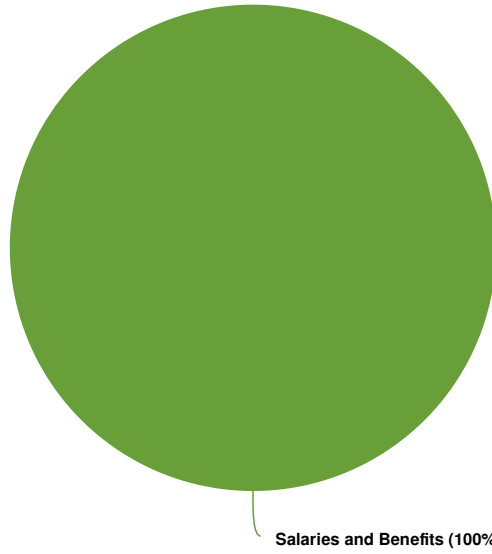
\$195,500 **\$59,532**
(43.78% vs. prior year)

Court Security Proposed and Historical Budget vs. Actual

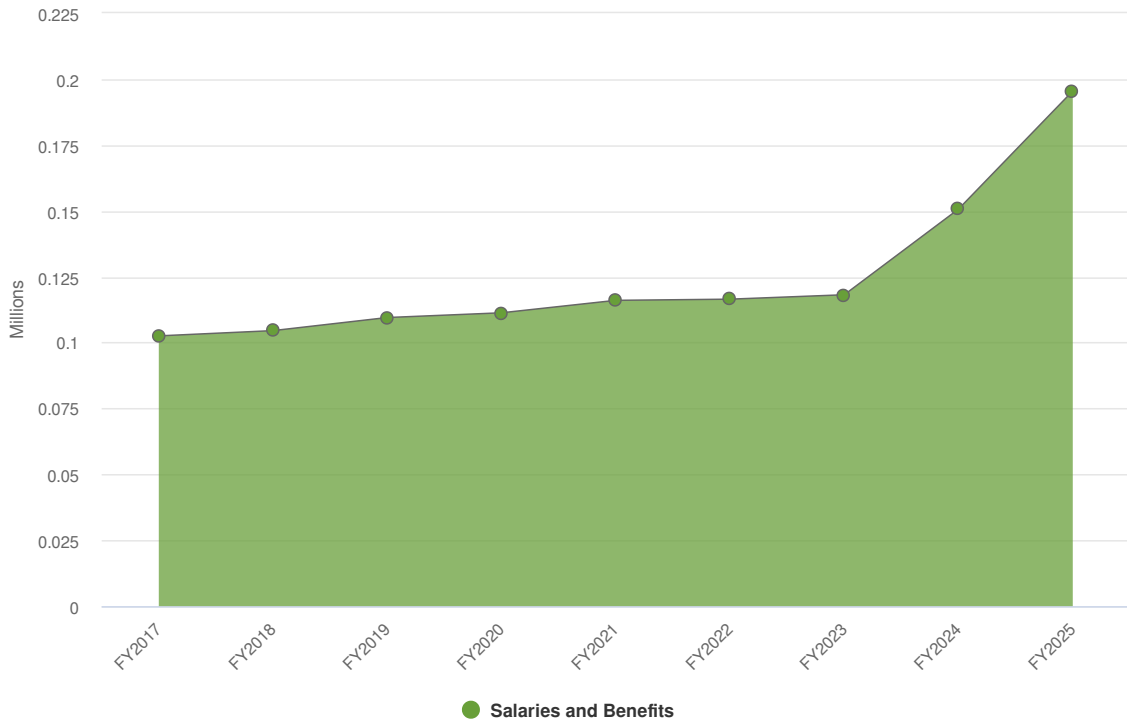


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries-Overtime	001-171-5025-000	\$291.32	\$800.00	\$0.00	-100%	
Salaries Permanent	001-171-5206-000	\$150,391.40	\$135,168.28	\$195,500.00	44.6%	
Total Salaries and Benefits:		\$150,682.72	\$135,968.28	\$195,500.00	43.8%	
Total Expense Objects:		\$150,682.72	\$135,968.28	\$195,500.00	43.8%	



Jail Medical



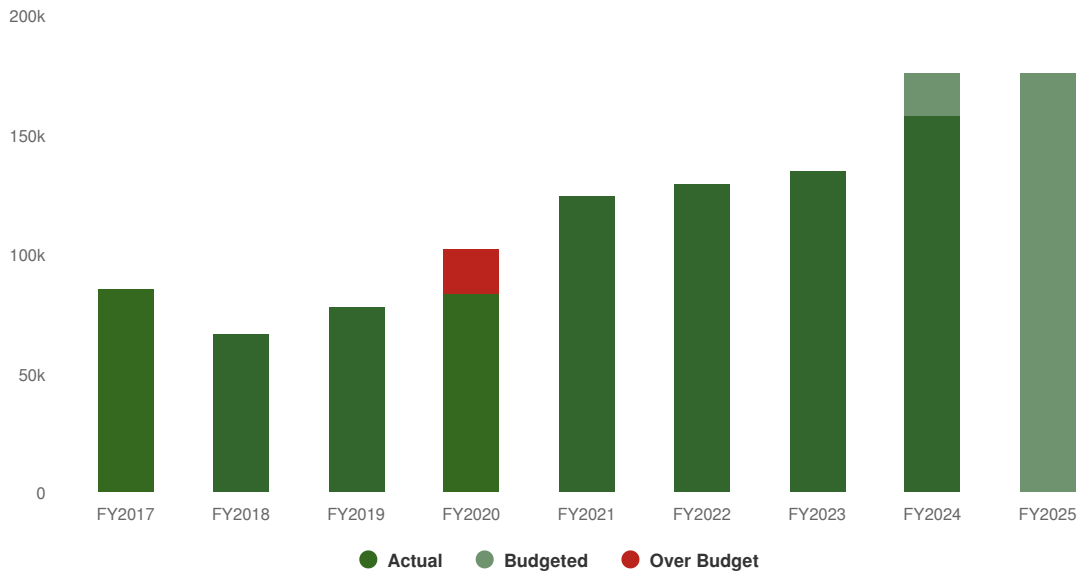
Shawn Kahl
Sheriff

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.

Expenditures Summary

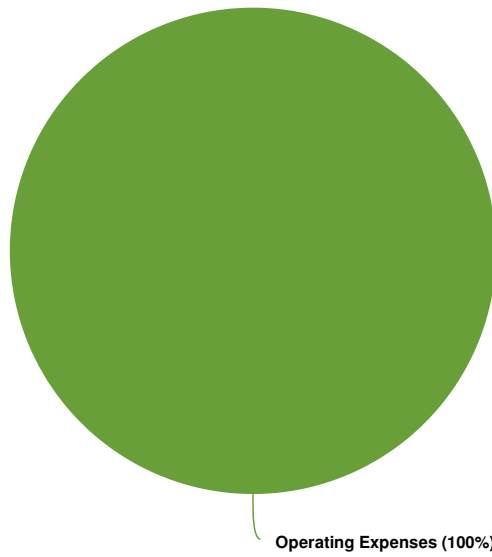
\$176,000 **\$0**
(0.00% vs. prior year)

Jail Medical Proposed and Historical Budget vs. Actual

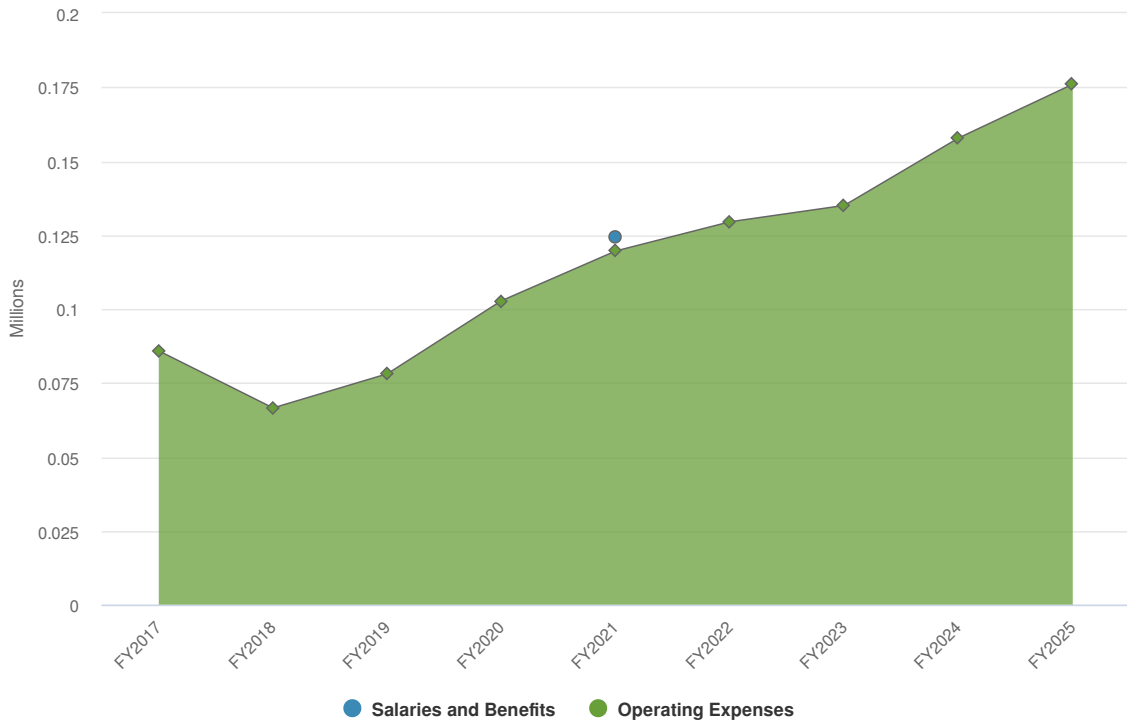


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Operating Expenses						
Medical Expense of Inmates	001-181-5445-000	\$157,801.78	\$176,000.00	\$176,000.00	0%	
Total Operating Expenses:		\$157,801.78	\$176,000.00	\$176,000.00	0%	
Total Expense Objects:		\$157,801.78	\$176,000.00	\$176,000.00	0%	



Sheriff



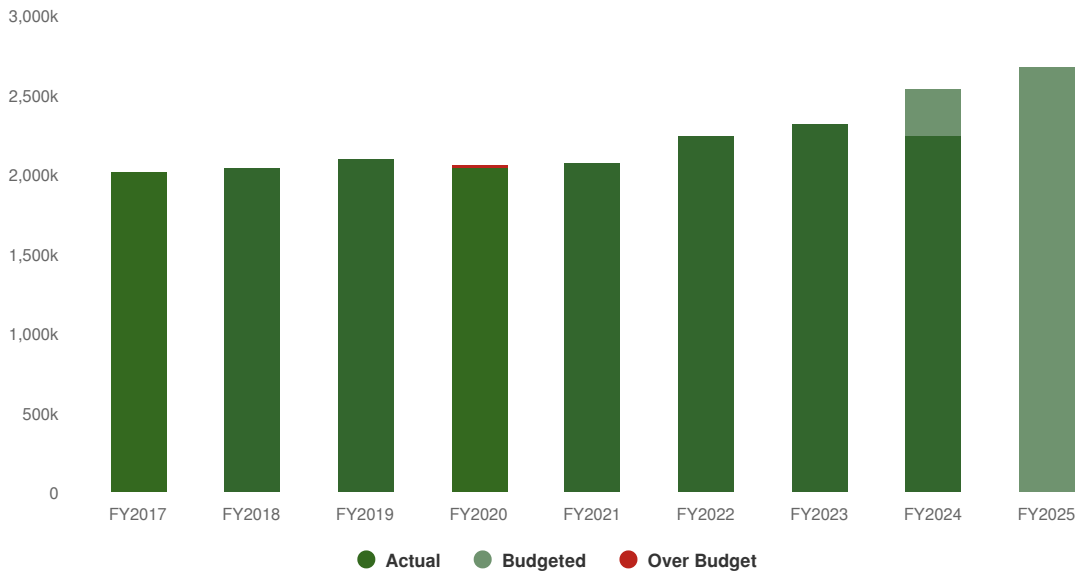
Shawn Kahl
Sheriff

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.

Expenditures Summary

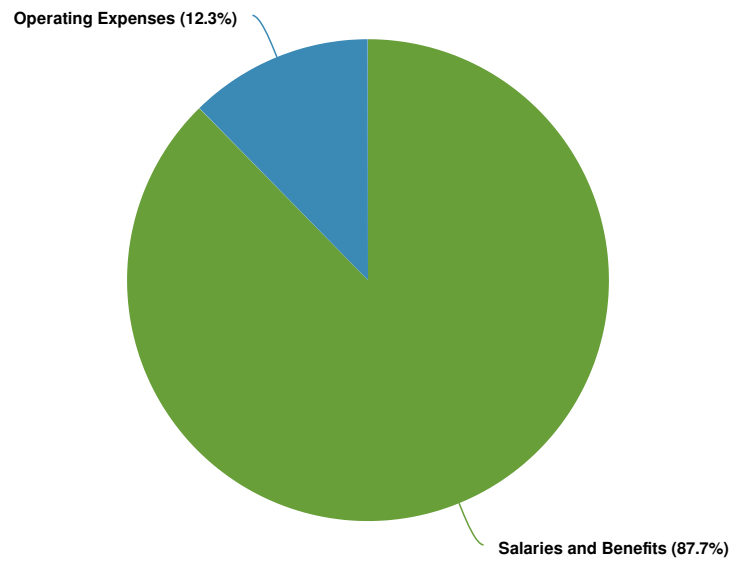
\$2,675,071 **\$139,677**
(5.51% vs. prior year)

Sheriff Proposed and Historical Budget vs. Actual

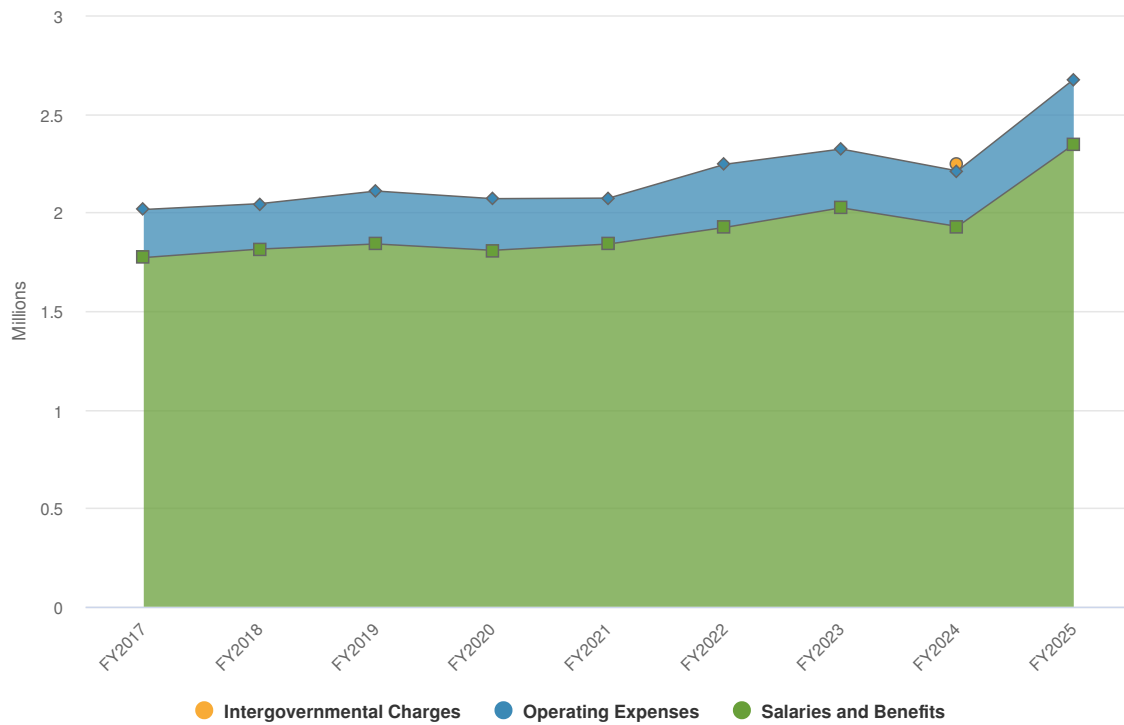


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries-Temporary	001-211-5015-000	\$0.00	\$18,300.00	\$18,300.00	0%	
Salaries-Overtime	001-211-5025-000	\$122,122.97	\$79,070.40	\$79,070.40	0%	
Salaries - Holiday Overtime	001-211-5035-000	\$53,937.38	\$73,892.37	\$73,892.37	0%	
Salaries Permanent	001-211-5206-000	\$1,752,646.94	\$2,034,004.87	\$2,173,682.28	6.9%	
Total Salaries and Benefits:		\$1,928,707.29	\$2,205,267.64	\$2,344,945.05	6.3%	
Operating Expenses						
Food	001-211-5230-000	\$0.00	\$4,000.00	\$4,000.00	0%	
Shredding Services	001-211-5395-000	\$116.00	\$500.00	\$500.00	0%	
Equipment Repair	001-211-5410-000	\$25.80	\$1,045.00	\$1,045.00	0%	
Vehicle Expense	001-211-5420-000	\$183,258.34	\$190,000.00	\$190,000.00	0%	
Office Supplies	001-211-5424-000	\$4,406.05	\$15,000.00	\$15,000.00	0%	
Radio Equipment	001-211-5428-000	\$125.00	\$5,000.00	\$5,000.00	0%	
Mileage	001-211-5430-000	\$1,325.00	\$3,045.00	\$3,045.00	0%	
Utilities	001-211-5432-000	\$254.56	\$0.00	\$0.00	0%	
Education/Training	001-211-5433-000	\$12,383.43	\$19,500.00	\$19,500.00	0%	
Uniform Allowance	001-211-5434-000	\$31,529.37	\$19,000.00	\$19,000.00	0%	
Telephone	001-211-5436-000	\$3,580.81	\$3,713.35	\$3,713.35	0%	
Bond Ins/Notary	001-211-5455-000	\$0.00	\$500.00	\$500.00	0%	
K-9	001-211-5490-000	\$113.11	\$800.00	\$800.00	0%	
Miscellaneous	001-211-5495-000	\$0.00	\$15,000.00	\$15,000.00	0%	
Computer Purchase, Exp, Update	001-211-5505-000	\$0.00	\$3,000.00	\$3,000.00	0%	
Computer Tech Support	001-211-5510-000	\$3,237.75	\$3,000.00	\$3,000.00	0%	
Computer Hardware	001-211-5515-000	\$440.00	\$1,500.00	\$1,500.00	0%	
Computer Maint. Agreements	001-211-5520-000	\$8,839.86	\$10,500.00	\$10,500.00	0%	
Investigation Div. Supplies	001-211-5545-000	\$0.00	\$507.50	\$507.50	0%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Investigation Div. Equip.	001-211-5550-000	\$0.00	\$1,500.00	\$1,500.00	0%	
Deputy's Equipment	001-211-5555-000	\$10,143.14	\$10,000.00	\$10,000.00	0%	
Empl Uniform & Equip Damage	001-211-5565-000	\$6,369.17	\$2,500.00	\$2,500.00	0%	
Office Machine Rental	001-211-5655-000	\$0.00	\$1,015.00	\$1,015.00	0%	
Lease Agreement	001-211-5680-000	\$15,498.50	\$19,500.00	\$19,500.00	0%	
Total Operating Expenses:		\$281,645.89	\$330,125.85	\$330,125.85	0%	
Intergovernmental Charges						
Various Credit Card Charges	001-211-5762-000	\$38,231.33		\$0.00	N/A	
Total Intergovernmental Charges:		\$38,231.33		\$0.00	N/A	
Total Expense Objects:		\$2,248,584.51	\$2,535,393.49	\$2,675,070.90	5.5%	



Jail



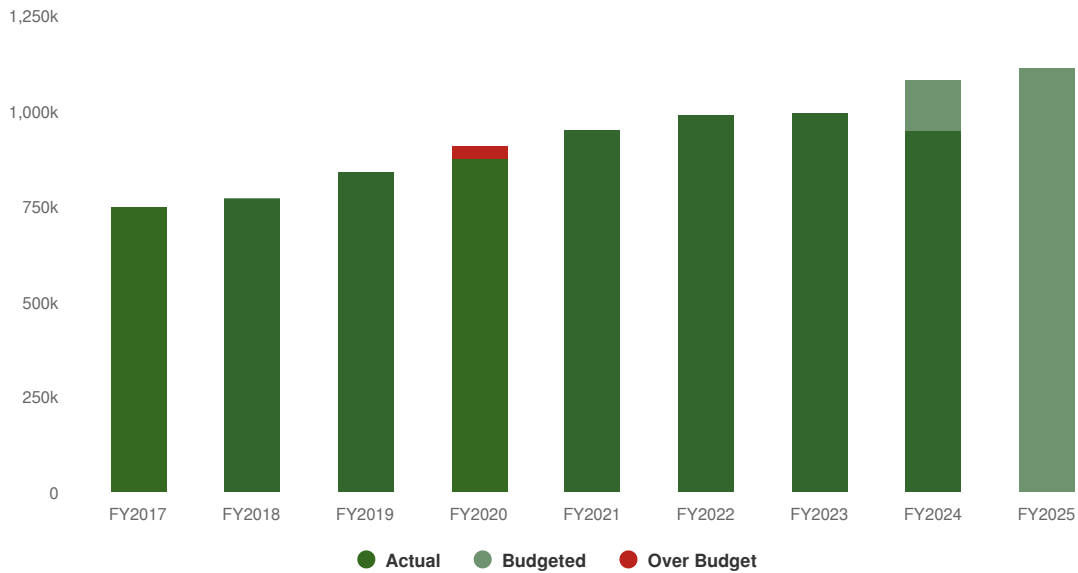
Shawn Kahl
Sheriff

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.

Expenditures Summary

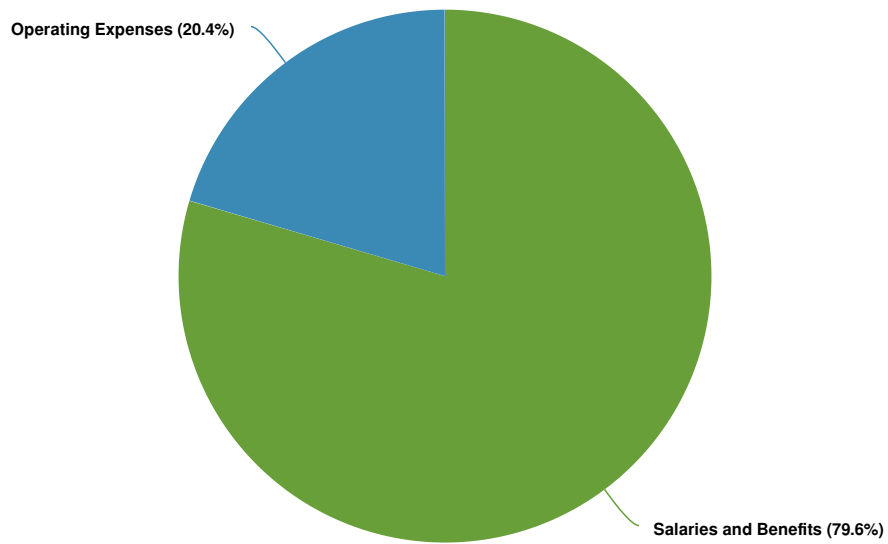
\$1,113,427 **\$31,761**
(2.94% vs. prior year)

Jail Proposed and Historical Budget vs. Actual

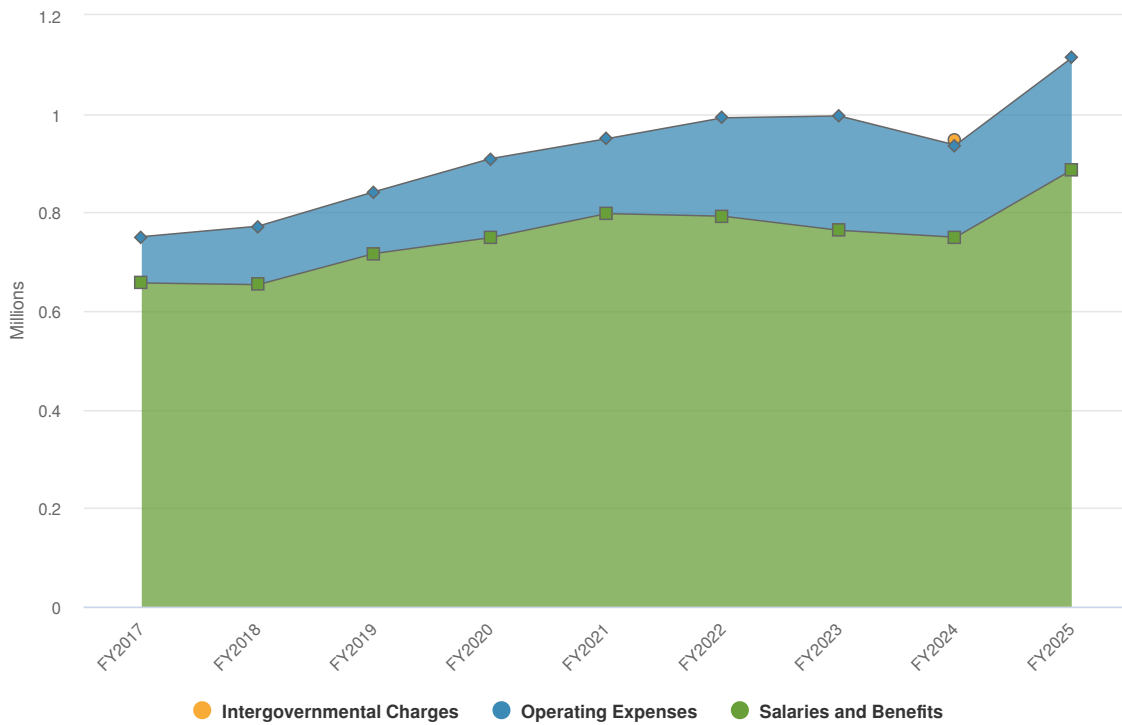


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries - Temporary	001-215-5015-000	\$6,754.08	\$18,000.00	\$18,000.00	0%	
Salaries-Overtime	001-215-5025-000	\$55,756.39	\$27,000.00	\$27,000.00	0%	
Salaries - Holiday Overtime	001-215-5035-000	\$27,075.46	\$33,000.00	\$33,000.00	0%	
Salaries Permanent	001-215-5206-000	\$659,922.51	\$776,160.75	\$807,922.00	4.1%	
Total Salaries and Benefits:		\$749,508.44	\$854,160.75	\$885,922.00	3.7%	
Operating Expenses						
Food	001-215-5230-000	\$149,760.81	\$185,000.00	\$185,000.00	0%	
Housing Inmates Other County	001-215-5375-000	\$32,255.00	\$30,000.00	\$30,000.00	0%	
Lodge & Meals/Convey Prisoners	001-215-5390-000	\$0.00	\$500.00	\$500.00	0%	
Office Supplies	001-215-5424-000	\$4,997.86	\$12,005.00	\$12,005.00	0%	
Total Operating Expenses:		\$187,013.67	\$227,505.00	\$227,505.00	0%	
Intergovernmental Charges						
Various Credit Card Charges	001-215-5762-000	\$10,255.00		\$0.00	N/A	
Total Intergovernmental Charges:		\$10,255.00		\$0.00	N/A	
Total Expense Objects:		\$946,777.11	\$1,081,665.75	\$1,113,427.00	2.9%	



DCFS Officer Salary



Shawn Kahl
Sheriff

Beginning in May 2024, the Sheriff's Department contracted with the Department of Child and Family Services to provide a deputy for security at the DCFS office and on calls their department makes. The state will reimburse the county for the related expenses. This budget represents the salary of the officer hired for this purpose.

Expenditures Summary

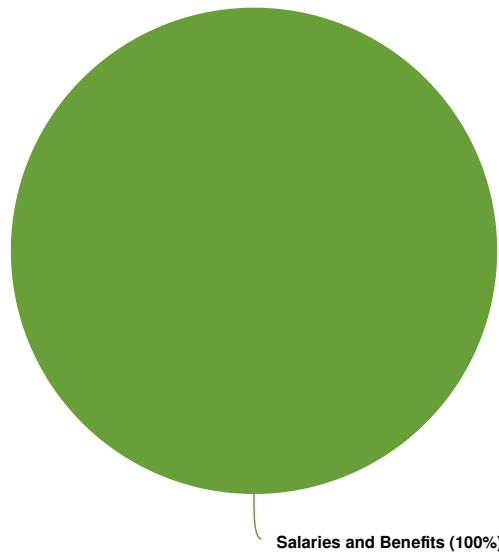
\$65,787 **\$65,787**
(100.00% vs. prior year)

DCFS Officer Salary Proposed and Historical Budget vs. Actual

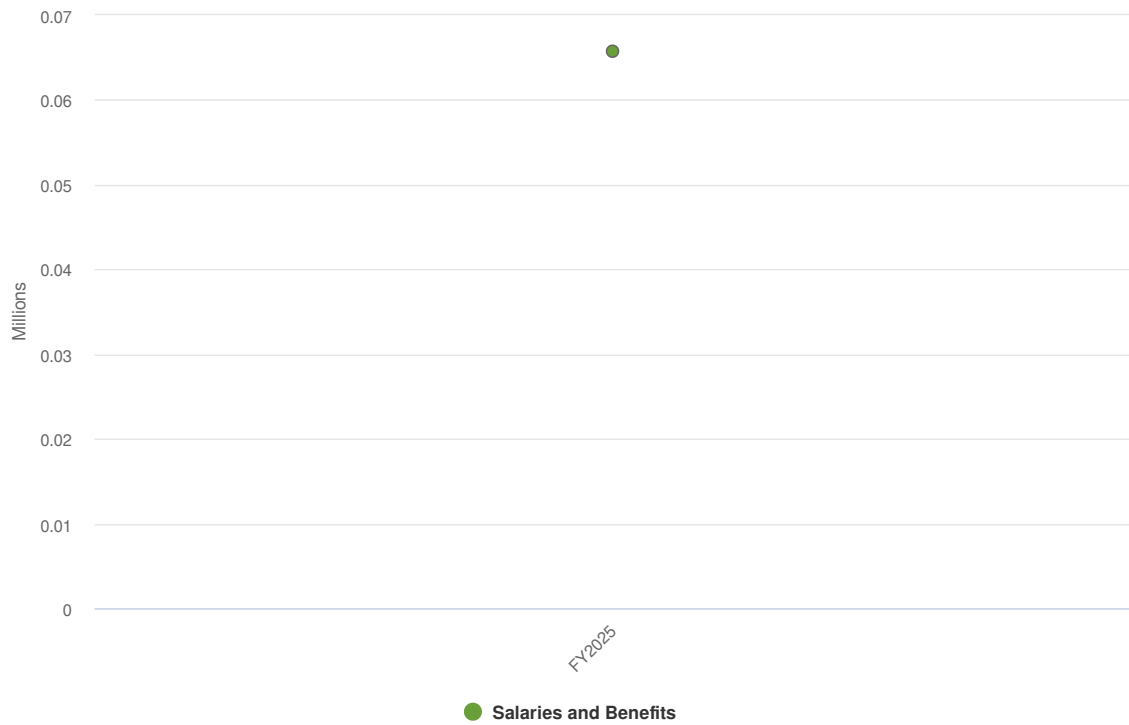


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects					
Salaries and Benefits					
Salaries - Permanent	001-191-5206-000	\$0.00	\$65,787.00	N/A	
Total Salaries and Benefits:		\$0.00	\$65,787.00	N/A	
Total Expense Objects:		\$0.00	\$65,787.00	N/A	



Probation



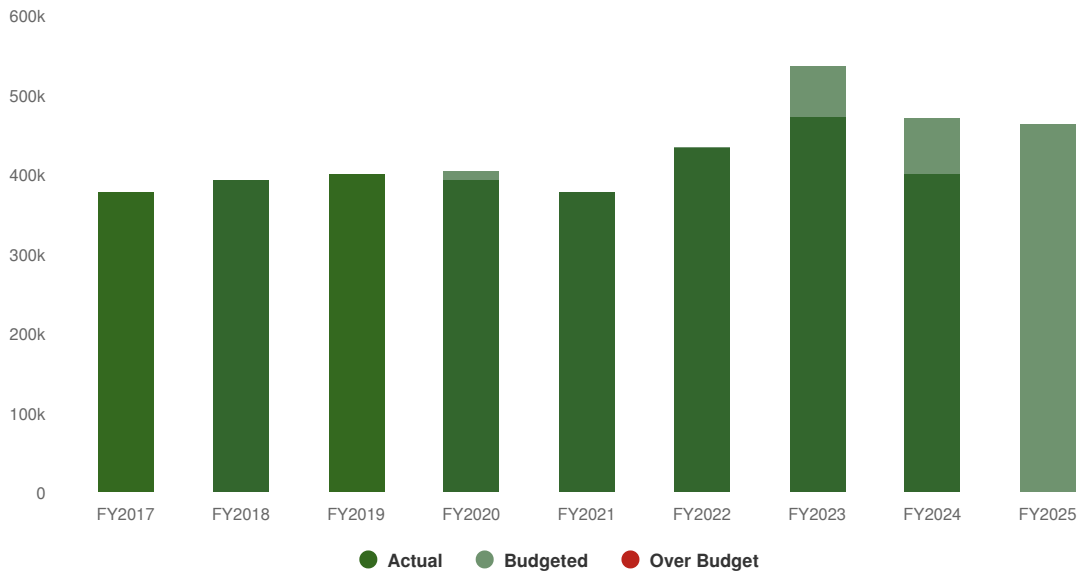
Corinne Briscoe
Chief Probation Officer

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.

Expenditures Summary

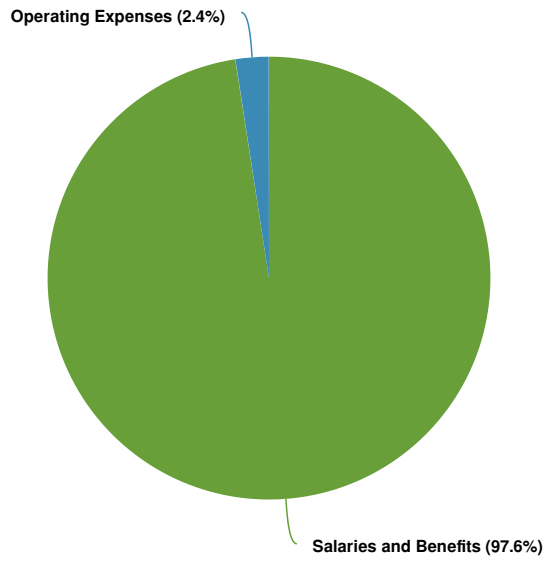
\$463,262 **-\$9,069**
(-1.92% vs. prior year)

Probation Proposed and Historical Budget vs. Actual

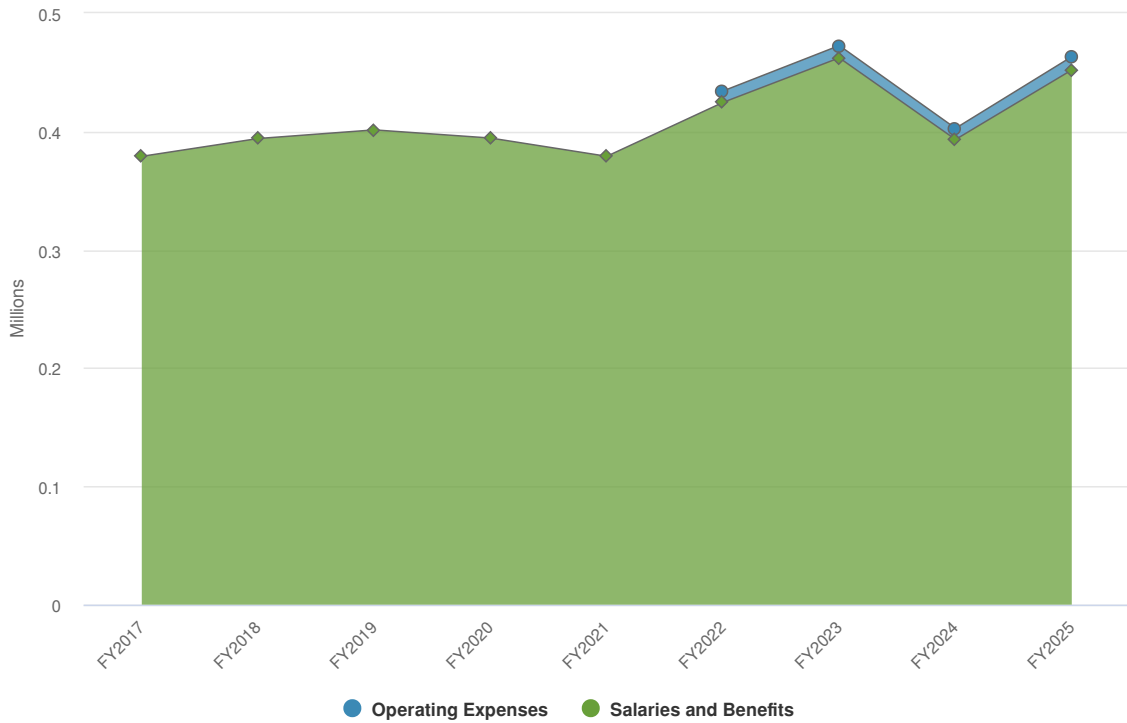


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries Permanent	001-221-5206-000	\$393,237.24	\$462,830.55	\$452,011.90	-2.3%	
Total Salaries and Benefits:		\$393,237.24	\$462,830.55	\$452,011.90	-2.3%	
Operating Expenses						
Office Supplies	001-221-5424-000	\$2,014.55	\$2,500.00	\$5,250.00	110%	
Mileage	001-221-5430-000	\$0.00	\$2,500.00	\$0.00	-100%	
Education/Training	001-221-5433-000	\$98.11	\$1,500.00	\$500.00	-66.7%	
Maintenance Agreements	001-221-5435-000	\$3,375.79		\$5,000.00	N/A	
Postage	001-221-5439-000	\$488.40	\$500.00	\$500.00	0%	
Purchase of Equipment	001-221-5535-000	\$3,509.20	\$2,500.00	\$0.00	-100%	
Total Operating Expenses:		\$9,486.05	\$9,500.00	\$11,250.00	18.4%	
Total Expense Objects:		\$402,723.29	\$472,330.55	\$463,261.90	-1.9%	



Contractual Services



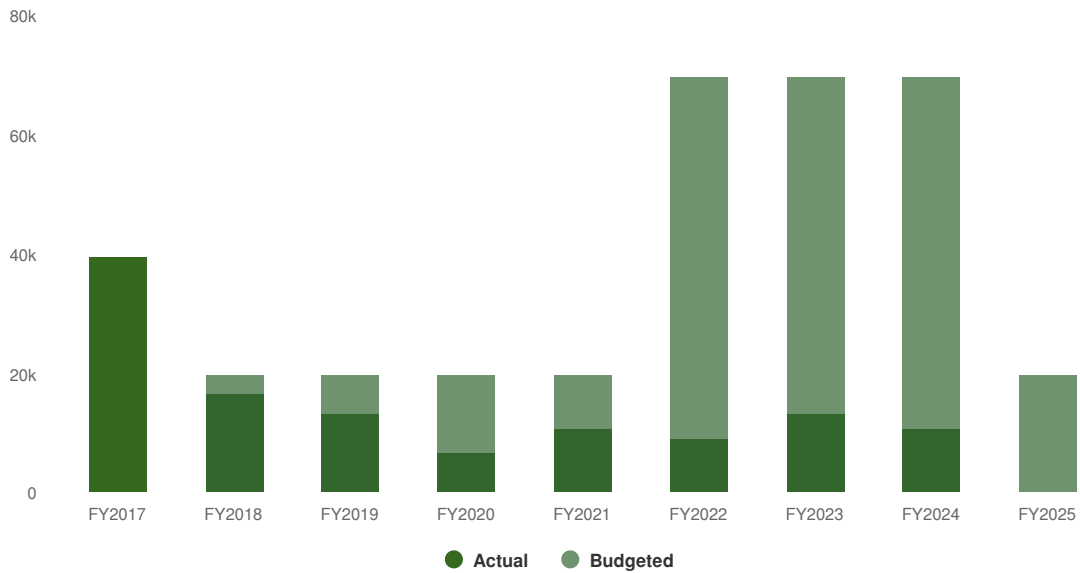
Larry Schmidt
County Board Chair

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. This year, the initial appropriation this year is for the replacement of lost or damaged road signs on county roads.

Expenditures Summary

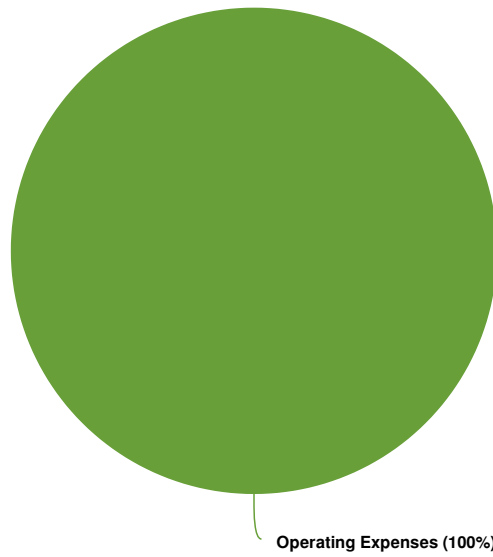
\$19,750 **-\$50,000**
(-71.68% vs. prior year)

Contractual Services Proposed and Historical Budget vs. Actual

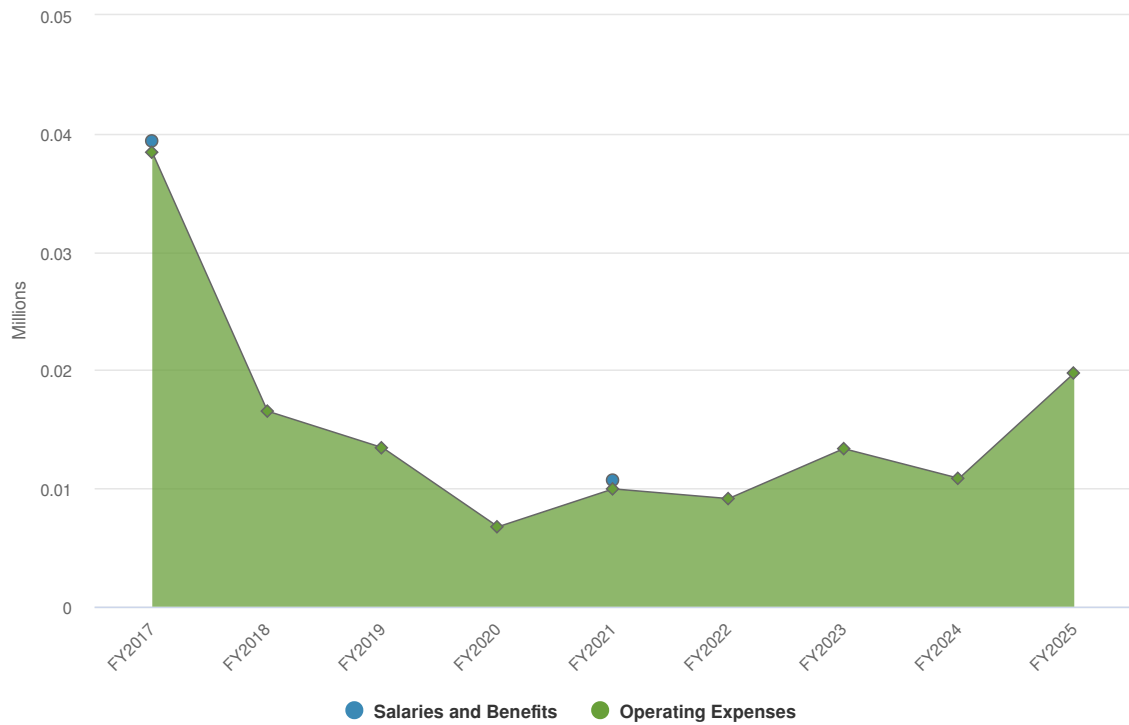


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Operating Expenses						
Road Sign Materials/Labo	001-305-5422-000	\$10,846.35	\$15,445.00	\$19,750.00	27.9%	
Miscellaneous	001-305-5495-000	\$0.00	\$54,305.00	\$0.00	-100%	
Total Operating Expenses:		\$10,846.35	\$69,750.00	\$19,750.00	-71.7%	
Total Expense Objects:		\$10,846.35	\$69,750.00	\$19,750.00	-71.7%	



Insurance



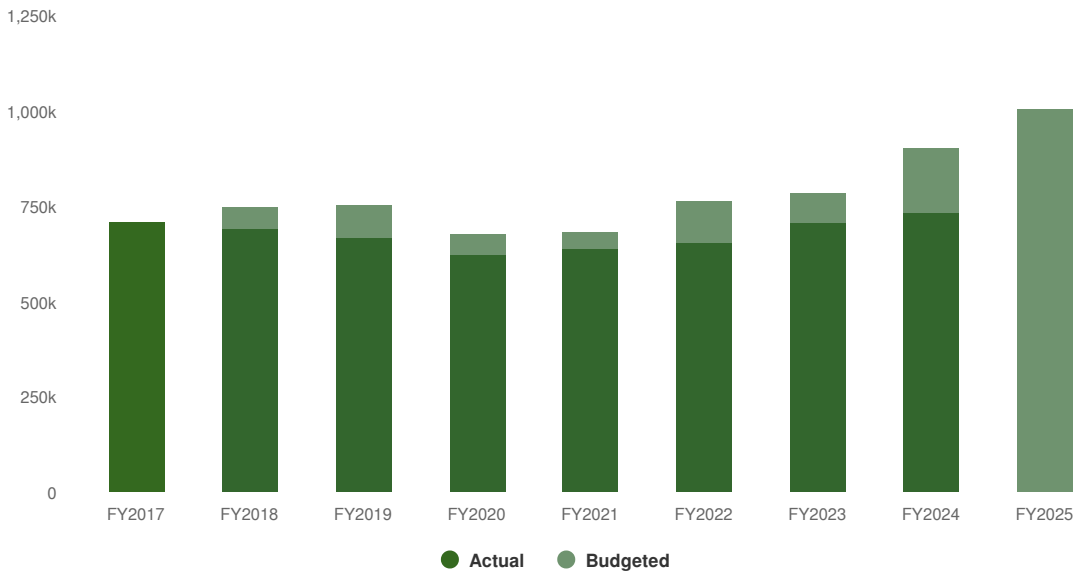
Larry Schmidt
County Board Chair

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. 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.

Expenditures Summary

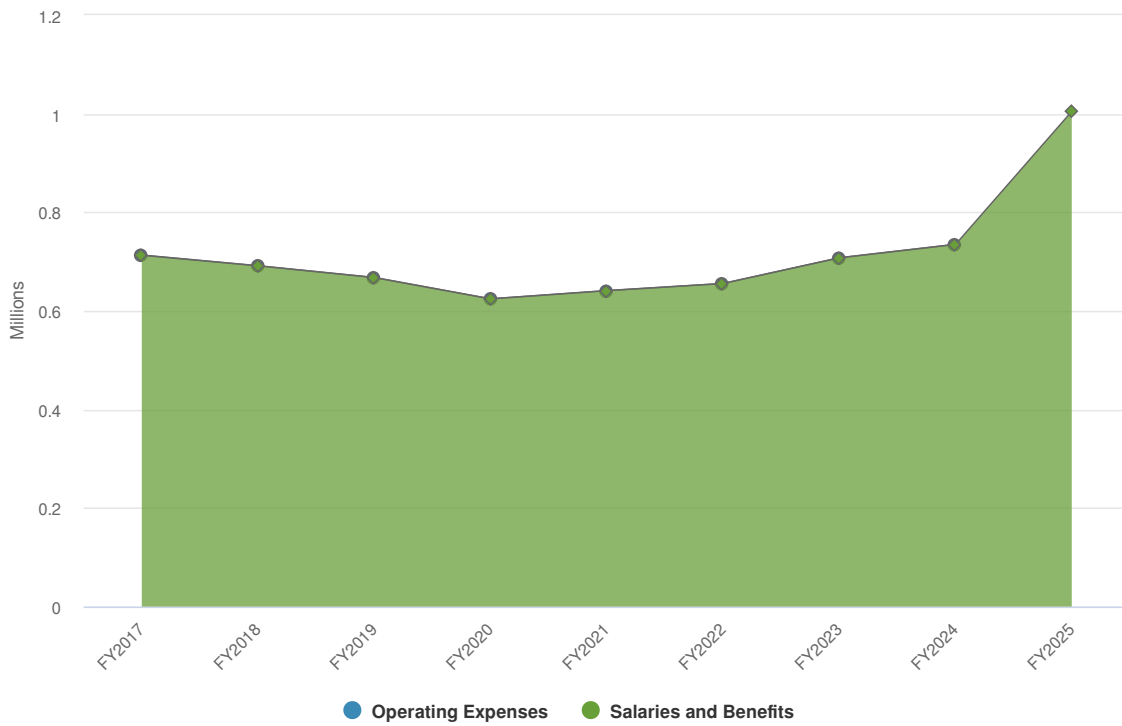
\$1,004,684 **\$100,000**
(11.05% vs. prior year)

Insurance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Employers share of health & dental premium	001-306-5060-000	\$652,427.80	\$728,523.36	\$823,523.40	13%	
Retirees/Cobra	001-306-5065-000	\$27,403.06	\$50,000.00	\$50,000.00	0%	
LIFE INSURANCE	001-306-5070-000	\$1,297.30	\$2,890.00	\$2,890.00	0%	
Employee HRA EFT payments	001-306-5075-000	\$32,293.23	\$74,270.78	\$79,270.78	6.7%	
HRA administrative fee/cobra services	001-306-5080-000	\$4,706.51	\$12,000.00	\$12,000.00	0%	
Worker's Comp	001-306-5302-000	\$0.00	\$7,000.00	\$7,000.00	0%	
State Unemployment	001-306-5305-000	\$16,611.92	\$30,000.00	\$30,000.00	0%	
Total Salaries and Benefits:		\$734,739.82	\$904,684.14	\$1,004,684.18	11.1%	
Operating Expenses						
Qtrly Fed Excise Tax	001-306-5308-000	\$267.00	\$0.00	\$0.00	0%	
Total Operating Expenses:		\$267.00	\$0.00	\$0.00	0%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Total Expense Objects:		\$735,006.82	\$904,684.14	\$1,004,684.18	11.1%	



Drug Task Force



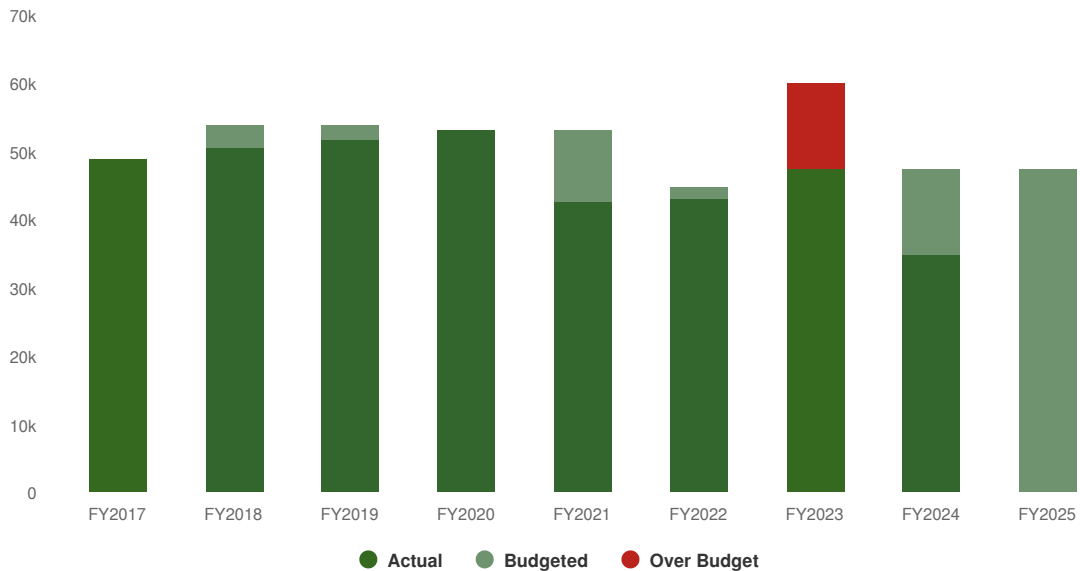
Shawn Kahl
Sheriff

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

Expenditures Summary

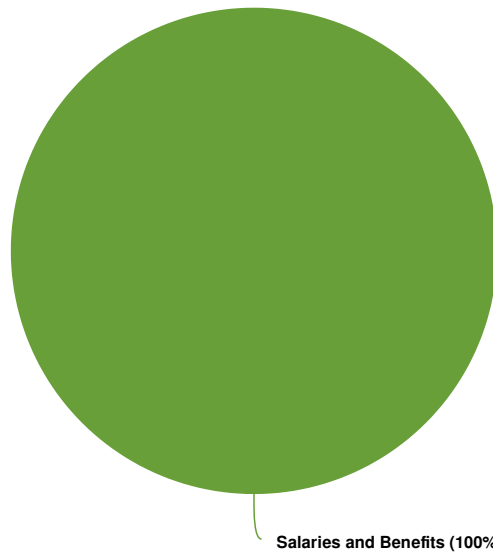
\$47,500 **\$0**
(0.00% vs. prior year)

Drug Task Force Proposed and Historical Budget vs. Actual

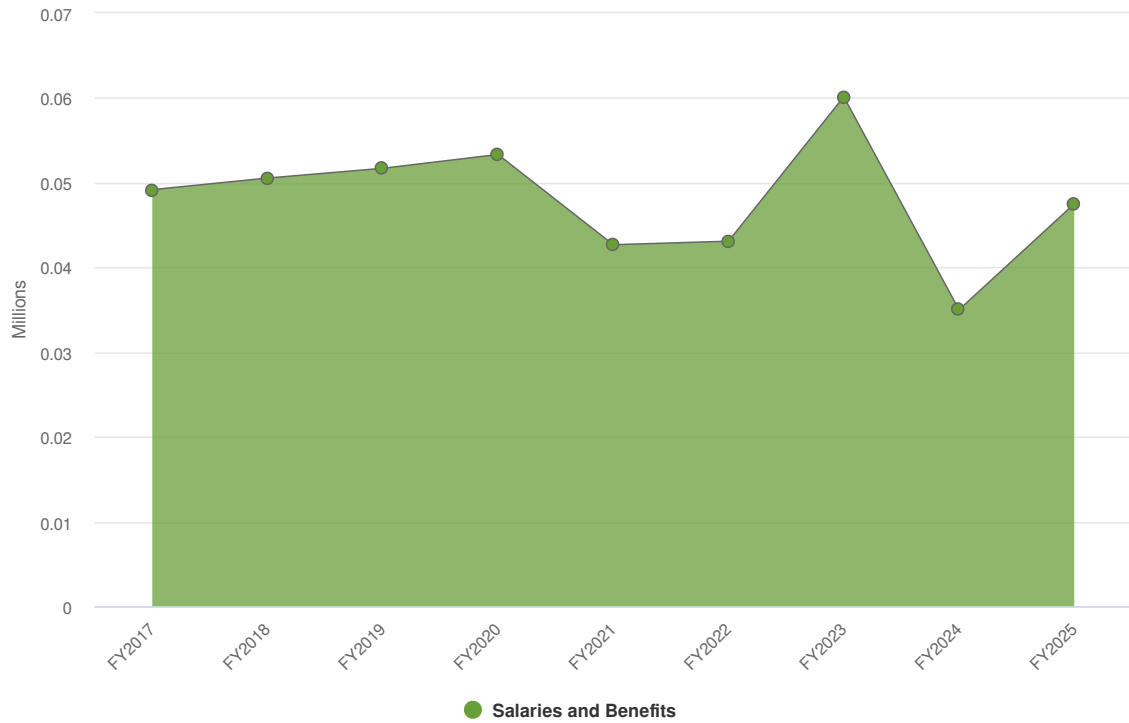


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries-Permanent	001-307-5010-000	\$0.00	\$0.00	\$47,500.00	N/A	
Salaries Permanent	001-307-5206-000	\$35,000.07	\$47,500.00	\$0.00	-100%	
Total Salaries and Benefits:		\$35,000.07	\$47,500.00	\$47,500.00	0%	
Total Expense Objects:		\$35,000.07	\$47,500.00	\$47,500.00	0%	



Capital Outlay



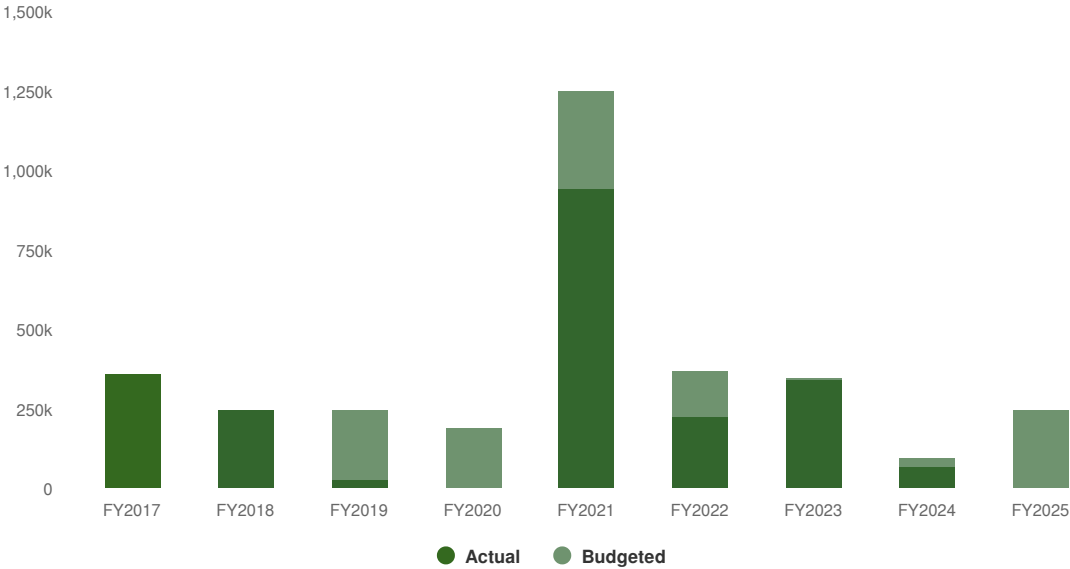
Larry Schmidt
County Board Chair

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.

Expenditures Summary

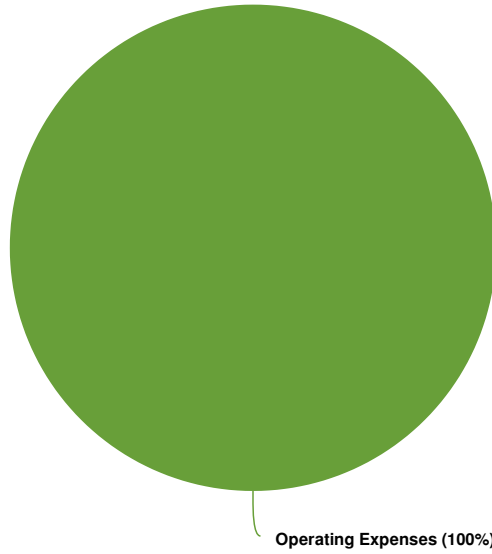
\$250,000 **\$150,000**
(150.00% vs. prior year)

Capital Outlay Proposed and Historical Budget vs. Actual

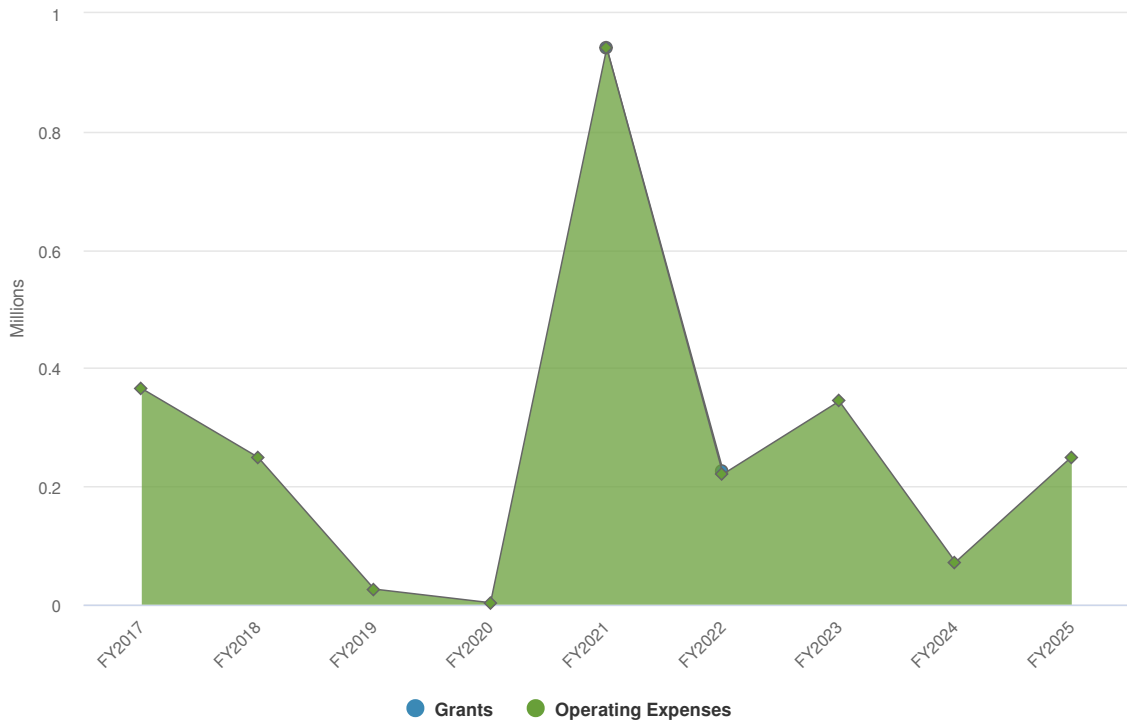


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Operating Expenses						
Miscellaneous	001-310-5495-000	\$71,856.48	\$100,000.00	\$0.00	-100%	
Miscellaneous	001-310-5495-300	\$0.00	\$0.00	\$250,000.00	N/A	
Total Operating Expenses:		\$71,856.48	\$100,000.00	\$250,000.00	150%	
Total Expense Objects:		\$71,856.48	\$100,000.00	\$250,000.00	150%	



Telephone



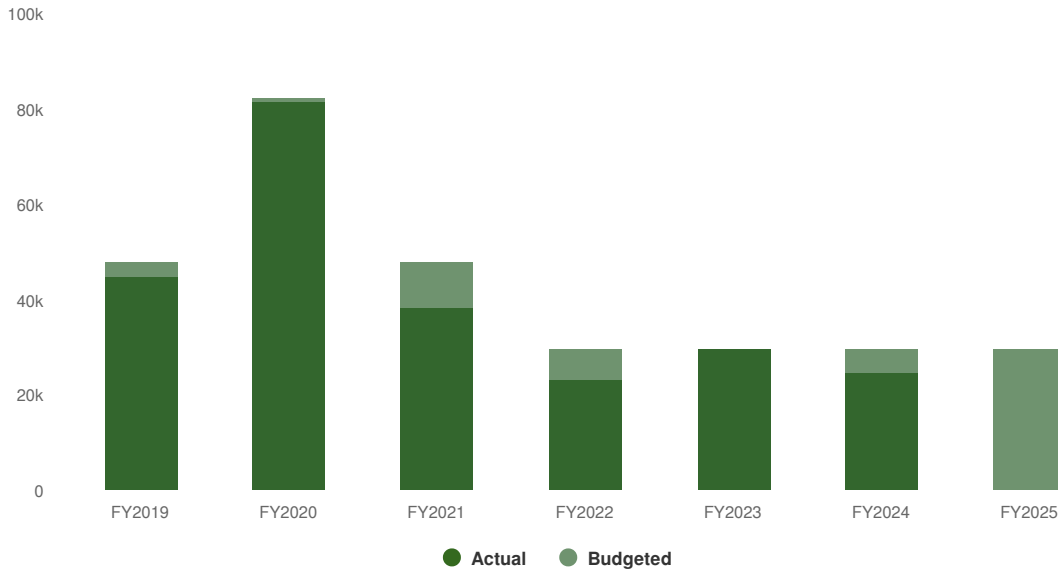
Larry Schmidt
County Board Chair

Beginning in 2018, the telephone bill for offices in the Courthouse and Jail complex were removed from the individual department budgets and consolidated to the Telephone budget. This does not include cell phone bills or bills for phone equipment.

Expenditures Summary

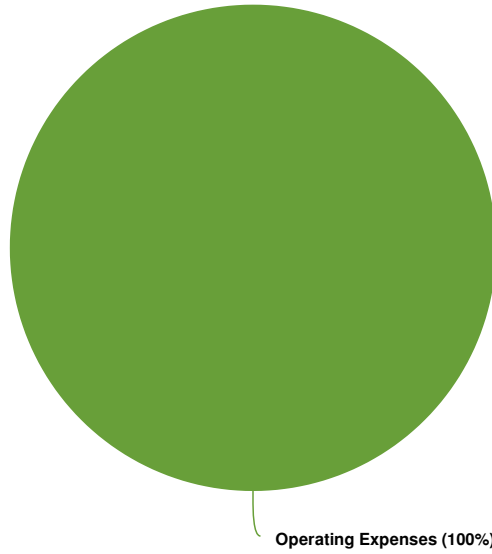
\$30,000 **\$0**
(0.00% vs. prior year)

Telephone Proposed and Historical Budget vs. Actual

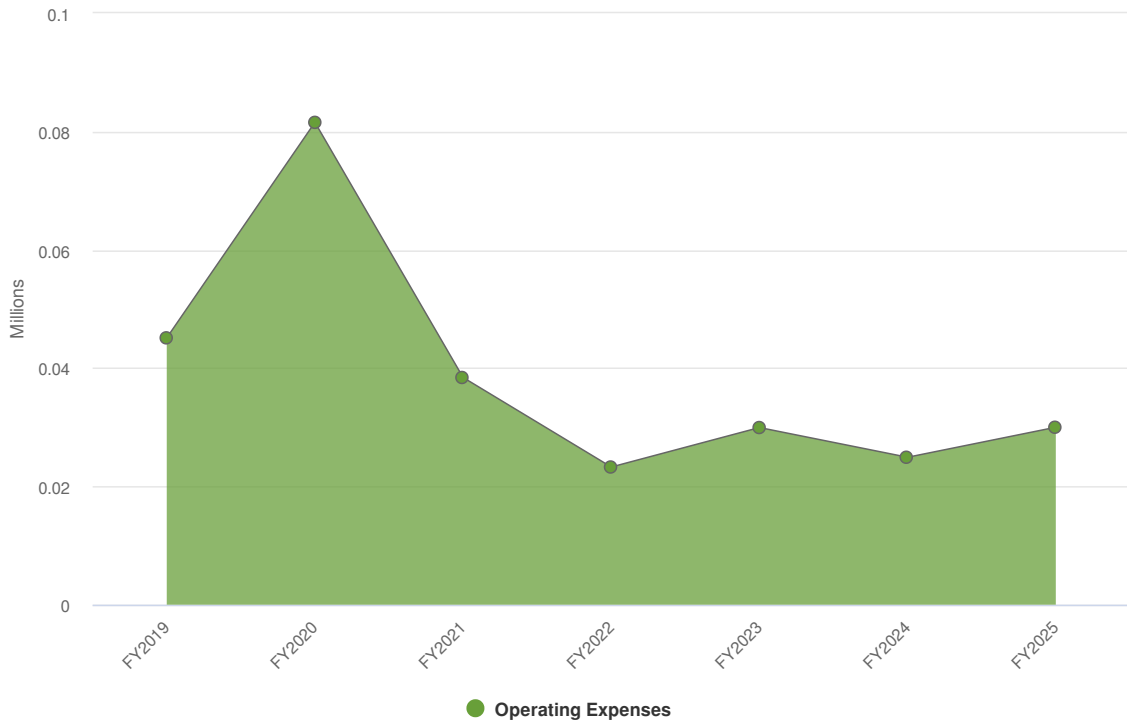


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Operating Expenses						
Telephone	001-311-5436-000	\$24,926.94	\$30,000.00	\$30,000.00	0%	
Total Operating Expenses:		\$24,926.94	\$30,000.00	\$30,000.00	0%	
Total Expense Objects:		\$24,926.94	\$30,000.00	\$30,000.00	0%	



Permanent Transfers



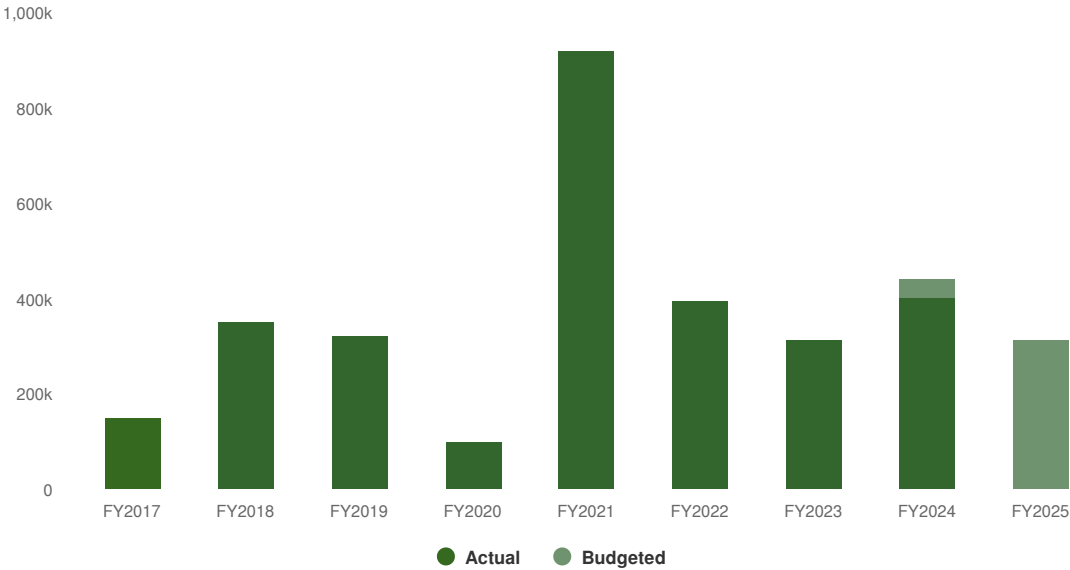
Larry Schmidt
County Board Chair

This line item handles any transfers from the General Fund to other special funds to help cover their costs. The past few fiscal years have seen transfers to help cover shortfalls in the tort liability fund, the animal control fund, and to the budget stabilization fund for the purposes of capital outlay projects. This year, \$200,000 is appropriated to be transferred to the Tort Liability Fund and \$115,000 is appropriated to be transferred to the Animal Control Fund.

Expenditures Summary

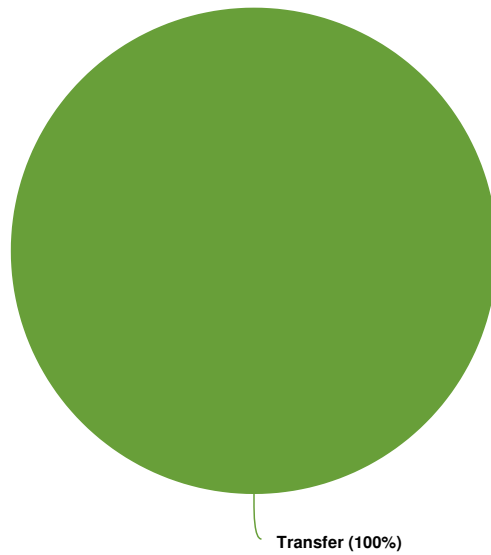
\$315,000 **-\$128,551**
(-28.98% vs. prior year)

Permanent Transfers Proposed and Historical Budget vs. Actual

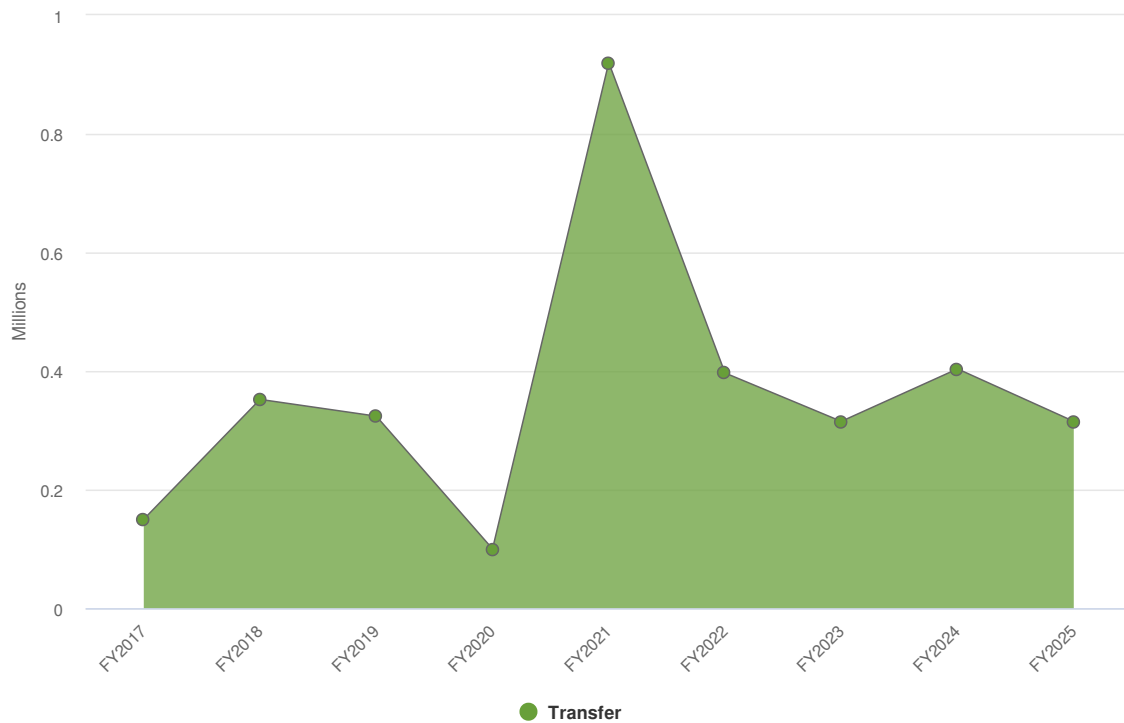


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Expense Objects						
Transfer						
Transfer Out	001-500-5500-000	\$403,551.00	\$443,551.00	\$315,000.00	-29%	
Total Transfer:		\$403,551.00	\$443,551.00	\$315,000.00	-29%	
Total Expense Objects:		\$403,551.00	\$443,551.00	\$315,000.00	-29%	



GENERAL FUND FUNDING SOURCES

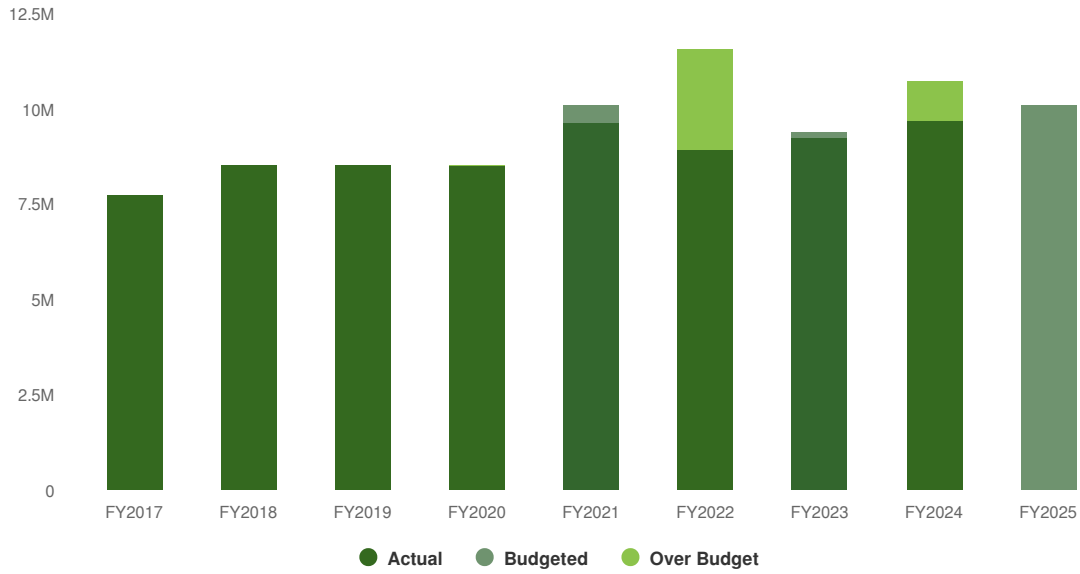


General Fund Revenue Summary

The revenue source page here is a summary for all general fund revenue grouped into categories. Each individual department for revenue has a page that follows.

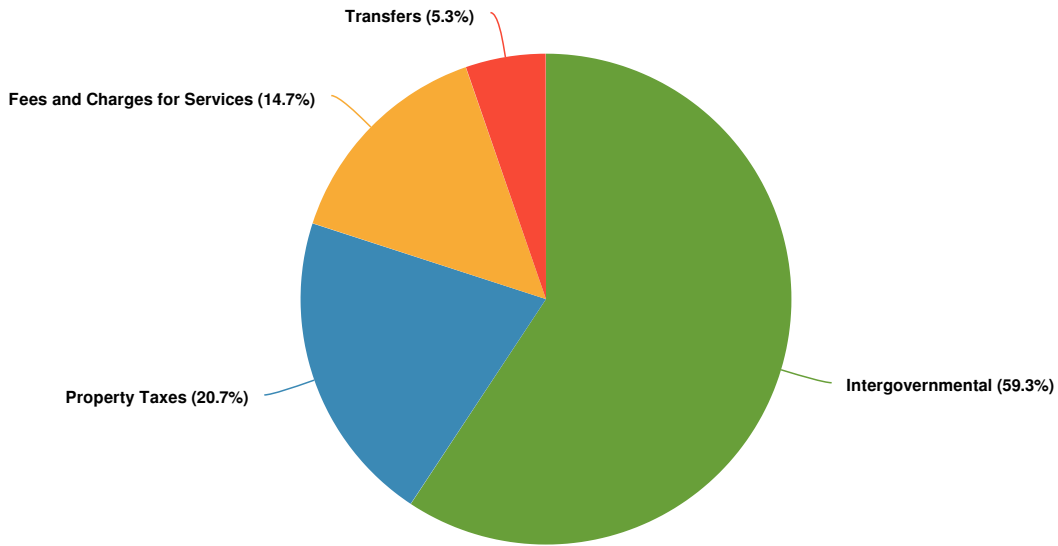
\$10,084,363 **\$395,245**
(4.08% vs. prior year)

General Fund Revenue Summary Proposed and Historical Budget vs. Actual

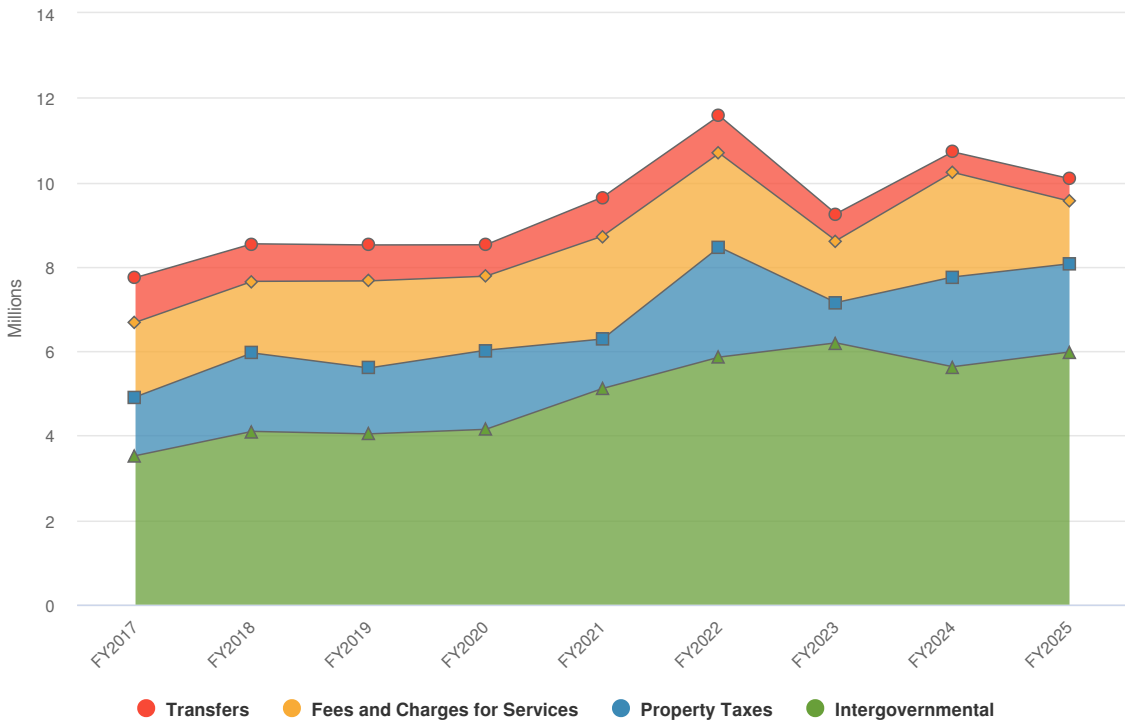


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Revenue Source						
Property Taxes						
Tax Fund Distribution	001-000-4214-000	\$2,123,993.00	\$1,987,000.00	\$2,087,926.00	5.1%	
Total Property Taxes:		\$2,123,993.00	\$1,987,000.00	\$2,087,926.00	5.1%	
Intergovernmental						
Sheriff's Salary						
Sheriff Salary Reimb	001-000-4016-000	\$96,514.88	\$100,000.00	\$105,289.00	5.3%	
Total Sheriff's Salary:		\$96,514.88	\$100,000.00	\$105,289.00	5.3%	
Sales and Use Tax						
Sales Tax - State Comptroller	001-000-4056-000	\$592,271.25	\$744,336.00	\$622,502.50	-16.4%	
Supplemental Sales Tax - State comptroller	001-000-4058-000	\$966,996.49	\$943,386.00	\$1,100,000.00	16.6%	
Use Tax Local Share State Comptroller)	001-000-4064-000	\$503,854.31	\$557,455.00	\$518,481.09	-7%	
CANNABIS USE TAX	001-000-4802-000	\$21,111.82	\$42,881.00	\$23,013.37	-46.3%	
Total Sales and Use Tax:		\$2,084,233.87	\$2,288,058.00	\$2,263,996.96	-1.1%	
Income Tax						
Income Tax (Local Share State Comptroller)	001-000-4060-000	\$2,300,470.33	\$2,178,928.00	\$2,320,062.00	6.5%	
Total Income Tax:		\$2,300,470.33	\$2,178,928.00	\$2,320,062.00	6.5%	
Replacement Tax						
Personal Prop Replace Tax - State Comptroller	001-000-4062-000	\$384,080.32	\$369,915.00	\$360,390.00	-2.6%	
Total Replacement Tax:		\$384,080.32	\$369,915.00	\$360,390.00	-2.6%	
Probation Officer's Salary						
Probation Officer Salary	001-000-4002-000	\$391,686.84	\$406,581.00	\$395,762.00	-2.7%	
Total Probation Officer's Salary:		\$391,686.84	\$406,581.00	\$395,762.00	-2.7%	
State's Attorney Salary						
States Attorney Salary	001-000-4004-000	\$161,744.98	\$166,923.00	\$175,605.00	5.2%	
Total State's Attorney Salary:		\$161,744.98	\$166,923.00	\$175,605.00	5.2%	
Public Defender's Salary						
Public Defender Salary Reimbursement	001-000-4014-000	\$108,579.24	\$112,117.00	\$118,450.00	5.6%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Total Public Defender's Salary:		\$108,579.24	\$112,117.00	\$118,450.00	5.6%	
Election Judge Salary						
Judges & Elections Salary	001-000-4006-000	\$8,580.00	\$13,910.00	\$19,000.00	36.6%	
Total Election Judge Salary:		\$8,580.00	\$13,910.00	\$19,000.00	36.6%	
Supervisor of Assessments Salary						
Supervisor of Assmtns Salary	001-000-4008-000	\$32,546.85	\$31,726.00	\$35,477.00	11.8%	
Total Supervisor of Assessments Salary:		\$32,546.85	\$31,726.00	\$35,477.00	11.8%	
Emergency Services Disaster Assistance						
EMA	001-000-4010-000	\$15,923.96	\$32,900.00	\$21,232.00	-35.5%	
Total Emergency Services Disaster Assistance:		\$15,923.96	\$32,900.00	\$21,232.00	-35.5%	
South Central Illinois Drug Task Force						
SCIDTF salary Reimbursement	001-000-4012-000	\$45,039.06	\$42,953.00	\$48,819.00	13.7%	
Total South Central Illinois Drug Task Force:		\$45,039.06	\$42,953.00	\$48,819.00	13.7%	
Southwestern Resource Office Reimb.						
SW CUSD9 - School Resource Officer OT PAY	001-000-4020-000	\$1,308.64		\$1,570.37	N/A	
Total Southwestern Resource Office Reimb.:		\$1,308.64		\$1,570.37	N/A	
DCFS Officer Reimbursement						
DCFS Officer Reimbursement	001-000-4024-000	\$0.00		\$114,000.00	N/A	
Total DCFS Officer Reimbursement:		\$0.00		\$114,000.00	N/A	
Total Intergovernmental:		\$5,630,708.97	\$5,744,011.00	\$5,979,653.33	4.1%	
Fees and Charges for Services						
Licenses and Permits						
Raffle Licenses						
RAFFLE LICENSE	001-000-4272-000	\$60.00	\$84.00	\$72.00	-14.3%	
Total Raffle Licenses:		\$60.00	\$84.00	\$72.00	-14.3%	
Liquor Licenses						
Liquor Licenses	001-000-4262-000	\$5,590.00	\$6,850.00	\$5,590.00	-18.4%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Total Liquor Licenses:		\$5,590.00	\$6,850.00	\$5,590.00	-18.4%	
Fireworks Permit						
Fireworks Permit	001-000-4260-000	\$40.00	\$36.00	\$48.00	33.3%	
Total Fireworks Permit:		\$40.00	\$36.00	\$48.00	33.3%	
Total Licenses and Permits:		\$5,690.00	\$6,970.00	\$5,710.00	-18.1%	
Fines and Forfeitures						
Probation Fee - Court Disbursement						
Probation Fee - Court Disbursement	001-000-4104-000	\$2,695.00	\$2,915.00	\$2,791.20	-4.2%	
Total Probation Fee - Court Disbursement:		\$2,695.00	\$2,915.00	\$2,791.20	-4.2%	
Traffic Fines						
Traffic fines - Court disbursement	001-000-4112-000	\$21,733.21	\$31,765.34	\$23,417.46	-26.3%	
Total Traffic Fines:		\$21,733.21	\$31,765.34	\$23,417.46	-26.3%	
Criminal & Juvenile Fines						
Criminal & Juv Fines - Court disbursement	001-000-4114-000	\$69,657.88	\$86,689.80	\$73,116.56	-15.7%	
Total Criminal & Juvenile Fines:		\$69,657.88	\$86,689.80	\$73,116.56	-15.7%	
Restitution Fines						
Restitution Fines - court Disbursement	001-000-4116-000	\$150.00	\$60.00	\$150.00	150%	
Total Restitution Fines:		\$150.00	\$60.00	\$150.00	150%	
Contempt Fines						
Contempt Fines - Court Disbursement	001-000-4122-000	\$270.00	\$562.70	\$288.00	-48.8%	
Total Contempt Fines:		\$270.00	\$562.70	\$288.00	-48.8%	
Appeal Fees						
Appeal Fees - Court Disbursement	001-000-4146-000	\$7,286.50	\$2,633.40	\$8,743.80	232%	
Total Appeal Fees:		\$7,286.50	\$2,633.40	\$8,743.80	232%	
Witness Fees						
Witness Fees	001-000-4302-000	\$0.00	\$96.00	\$0.00	-100%	
Total Witness Fees:		\$0.00	\$96.00	\$0.00	-100%	
Total Fines and Forfeitures:		\$101,792.59	\$124,722.24	\$108,507.02	-13%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Circuit Court Fees						
Guardian Ad Litem						
Guardian Ad Litem - Court Disbursement	001-000-4106-000	\$280.00	\$714.00	\$324.00	-54.6%	
Total Guardian Ad Litem:		\$280.00	\$714.00	\$324.00	-54.6%	
Clerk Fees/County Fees						
Clerk Fees/County Fees -Court Disbursement	001-000-4108-000	\$262,811.43	\$258,597.00	\$287,888.10	11.3%	
Total Clerk Fees/County Fees:		\$262,811.43	\$258,597.00	\$287,888.10	11.3%	
Work Release						
Work release - court disbursement	001-000-4118-000	\$1,040.00	\$792.00	\$288.00	-63.6%	
Total Work Release:		\$1,040.00	\$792.00	\$288.00	-63.6%	
Certified Copies						
Certified copies - court disbursement	001-000-4120-000	\$813.75	\$1,188.00	\$906.00	-23.7%	
Total Certified Copies:		\$813.75	\$1,188.00	\$906.00	-23.7%	
Passport Fees						
passport fees - Court Disbursement	001-000-4124-000	\$5,845.00	\$6,174.00	\$6,804.00	10.2%	
Total Passport Fees:		\$5,845.00	\$6,174.00	\$6,804.00	10.2%	
Certified Mail/Take Notices						
Certified Mail/Take Notice -Ct. Disbursement	001-000-4126-000	\$9,701.97	\$721.00	\$7,264.45	907.6%	
Total Certified Mail/Take Notices:		\$9,701.97	\$721.00	\$7,264.45	907.6%	
Divorce Packet						
Divorce Packet - Court disbursement	001-000-4128-000	\$1,380.00	\$1,176.00	\$1,536.00	30.6%	
Total Divorce Packet:		\$1,380.00	\$1,176.00	\$1,536.00	30.6%	
Alias Summons						
Alias Summons - Court Disbursement	001-000-4130-000	\$45.00	\$18.00	\$54.00	200%	
Total Alias Summons:		\$45.00	\$18.00	\$54.00	200%	
Public Defender Fees						
Public Defender - Court disbursement	001-000-4134-000	\$79.00	\$330.00	\$94.80	-71.3%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Total Public Defender Fees:		\$79.00	\$330.00	\$94.80	-71.3%	
Jury Demand						
Jury Demand - court disbursement	001-000-4136-000	\$6,612.50	\$7,905.00	\$6,900.00	-12.7%	
Total Jury Demand:		\$6,612.50	\$7,905.00	\$6,900.00	-12.7%	
Transfer Fees						
Transfer Fees - court Disbursement	001-000-4156-000	\$80.00	\$0.00	\$48.00	N/A	
Total Transfer Fees:		\$80.00	\$0.00	\$48.00	N/A	
Traffic Violations Fine Fees						
Traffic Violations Fine Fees - Court Disbursement	001-000-4158-000	\$23,085.20	\$27,928.00	\$25,351.91	-9.2%	
Total Traffic Violations Fine Fees:		\$23,085.20	\$27,928.00	\$25,351.91	-9.2%	
Copies						
Copies	001-000-4654-000	\$4,446.60	\$2,520.00	\$4,333.02	71.9%	
Total Copies:		\$4,446.60	\$2,520.00	\$4,333.02	71.9%	
Total Circuit Court Fees:		\$316,220.45	\$308,063.00	\$341,792.28	10.9%	
State's Attorney Fees						
States Attorney Fees - Court disbursement	001-000-4110-000	\$35,784.65	\$42,475.00	\$39,791.32	-6.3%	
Total State's Attorney Fees:		\$35,784.65	\$42,475.00	\$39,791.32	-6.3%	
Interest Income						
Trust Interests-Div. Dist.	001-000-4602-000	\$21.05	\$25.00	\$25.26	1%	
Interest Earned	001-000-4604-000	\$123,858.88	\$6,068.00	\$11,459.00	88.8%	
Total Interest Income:		\$123,879.93	\$6,093.00	\$11,484.26	88.5%	
Misc. Reimbursement						
Retiree and Cobra Ins Payments						
Retiree and Cobra Ins Payments	001-000-4616-000	\$29,424.64	\$36,817.36	\$32,646.12	-11.3%	
Total Retiree and Cobra Ins Payments:		\$29,424.64	\$36,817.36	\$32,646.12	-11.3%	
Rebates and Refunds						
Rebates and Refunds	001-000-4622-000	\$10,752.00	\$24,877.00	\$12,902.40	-48.1%	
Total Rebates and Refunds:		\$10,752.00	\$24,877.00	\$12,902.40	-48.1%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Payments from Insurance Claims						
Payments from Insurance Claims	001-000-4664-000	\$28,532.95	\$16,675.00	\$32,305.72	93.7%	
Total Payments from Insurance Claims:		\$28,532.95	\$16,675.00	\$32,305.72	93.7%	
Redemption of CD						
CD REDEMPTION - GENERAL	001-000-4670-000	\$1,000,000.00		\$0.00	N/A	
Total Redemption of CD:		\$1,000,000.00		\$0.00	N/A	
Other Department's Health and Dental Reimbursements						
Other Depts Health, Dental, Life Reimb.	001-000-4686-000	\$2,142.63	\$4,517.00	\$2,571.16	-43.1%	
Total Other Department's Health and Dental Reimbursements:		\$2,142.63	\$4,517.00	\$2,571.16	-43.1%	
Other Department's Unemployment Reimbursement						
Other Depts Unemployment Reimb.	001-000-4688-000	\$43.65	\$70.00	\$52.38	-25.2%	
Total Other Department's Unemployment Reimbursement:		\$43.65	\$70.00	\$52.38	-25.2%	
Total Misc. Reimbursement:		\$1,070,895.87	\$82,956.36	\$80,477.78	-3%	
Miscellaneous						
Trustee Auction Sale Proceeds						
Trustee Auction Sale Proceeds	001-000-4212-000	\$1,098.75	\$3,298.00	\$1,318.50	-60%	
Total Trustee Auction Sale Proceeds:		\$1,098.75	\$3,298.00	\$1,318.50	-60%	
Trustee Redemptions						
TRUSTEE REDEMPTIONS -	001-000-4216-000	-\$5,715.92		\$0.00	N/A	
Total Trustee Redemptions:		-\$5,715.92		\$0.00	N/A	
Search Fees						
Search Fees	001-000-4310-000	\$88.50	\$107.00	\$106.20	-0.7%	
Total Search Fees:		\$88.50	\$107.00	\$106.20	-0.7%	
MCETSB Rent						
MCETSB Rent	001-000-4352-000	\$3,600.00	\$4,320.00	\$4,320.00	0%	
Total MCETSB Rent:		\$3,600.00	\$4,320.00	\$4,320.00	0%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Voting Center Rent						
Voting Center Rent	001-000-4361-000	\$7,000.00	\$0.00	\$0.00	0%	
Total Voting Center Rent:		\$7,000.00	\$0.00	\$0.00	0%	
Apartment Rent County Owned Building						
Apartment Rent County Owned Building	001-000-4362-000	\$6,225.00	\$6,180.00	\$7,020.00	13.6%	
Total Apartment Rent County Owned Building:		\$6,225.00	\$6,180.00	\$7,020.00	13.6%	
Pretrial Services Rent						
Pretrial Services Rent	001-000-4363-000	\$1,389.12	\$533.00	\$1,666.94	212.7%	
Total Pretrial Services Rent:		\$1,389.12	\$533.00	\$1,666.94	212.7%	
Sheriff's Department Bonding Fees						
Sheriffs Dept Bonding Fees	001-000-4620-000	\$520.00	\$2,760.00	\$540.00	-80.4%	
Total Sheriff's Department Bonding Fees:		\$520.00	\$2,760.00	\$540.00	-80.4%	
Maps						
Maps	001-000-4624-000	\$230.00	\$378.00	\$48.00	-87.3%	
Total Maps:		\$230.00	\$378.00	\$48.00	-87.3%	
Building Permits						
Building Permits	001-000-4626-000	\$500.00	\$480.00	\$480.00	0%	
Total Building Permits:		\$500.00	\$480.00	\$480.00	0%	
Pull Tabs/Jar Games & Video Machines						
Pull Tabs/Jar Games	001-000-4636-000	\$40,632.44	\$47,774.00	\$43,076.50	-9.8%	
Total Pull Tabs/Jar Games & Video Machines:		\$40,632.44	\$47,774.00	\$43,076.50	-9.8%	
Miscellaneous						
Miscellaneous	001-000-4640-000	\$2,258.30	\$159.00	\$2,709.96	1,604.4%	
Total Miscellaneous:		\$2,258.30	\$159.00	\$2,709.96	1,604.4%	
Total Miscellaneous:		\$57,826.19	\$65,989.00	\$61,286.10	-7.1%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Dispatching Services						
Dispatching Services	001-000-4646-000	\$400,487.88	\$418,369.00	\$385,682.00	-7.8%	
Total Dispatching Services:		\$400,487.88	\$418,369.00	\$385,682.00	-7.8%	
Housing Federal Prisoners						
HOUSING FEDERAL INMATES	001-000-4706-000	\$358,847.76	\$300,000.00	\$441,464.00	47.2%	
Total Housing Federal Prisoners:		\$358,847.76	\$300,000.00	\$441,464.00	47.2%	
Grants/Donations						
GRANTS	001-000-4657-000	\$0.00	\$68,903.00	\$0.00	-100%	
Courthouse Tour Renovation Donations	001-000-4718-000	\$5,509.24	\$0.00	\$6,527.09	N/A	
Old Jail Donations	001-000-4720-000	\$636.30	\$0.00	\$763.56	N/A	
Total Grants/Donations:		\$6,145.54	\$68,903.00	\$7,290.65	-89.4%	
Total Fees and Charges for Services:		\$2,477,570.86	\$1,424,540.60	\$1,483,485.41	4.1%	
Transfers						
Transfers In						
Transfer In	001-000-4904-000	\$130,000.00	\$140,000.00	\$140,000.00	0%	
Total Transfers In:		\$130,000.00	\$140,000.00	\$140,000.00	0%	
County Clerk General Fund						
County Clerks fees from tax redemption	001-000-4252-000	\$31,670.00	\$28,860.00	\$35,064.00	21.5%	
Tax Deed Recordings	001-000-4266-000	\$45.00	\$42.00	\$54.00	28.6%	
Bal from County Clerk Fees Acct to Gen Fd	001-000-4268-000	\$241,424.10	\$272,270.00	\$264,479.88	-2.9%	
\$5000 Wind Siting Permit Fee	001-000-4628-000	\$0.00	\$5,000.00	\$0.00	-100%	
Reassigned Tax Certificates	001-000-4680-000	\$100.00	\$402.00	\$120.00	-70.1%	
Total County Clerk General Fund:		\$273,239.10	\$306,574.00	\$299,717.88	-2.2%	
Real Estate Stamps						
Co clk fee acct to Real Estate Stamps	001-000-4270-000	\$82,506.75	\$86,993.00	\$93,580.50	7.6%	
Total Real Estate Stamps:		\$82,506.75	\$86,993.00	\$93,580.50	7.6%	
Total Transfers:		\$485,745.85	\$533,567.00	\$533,298.38	-0.1%	
Total Revenue Source:		\$10,718,018.68	\$9,689,118.60	\$10,084,363.12	4.1%	

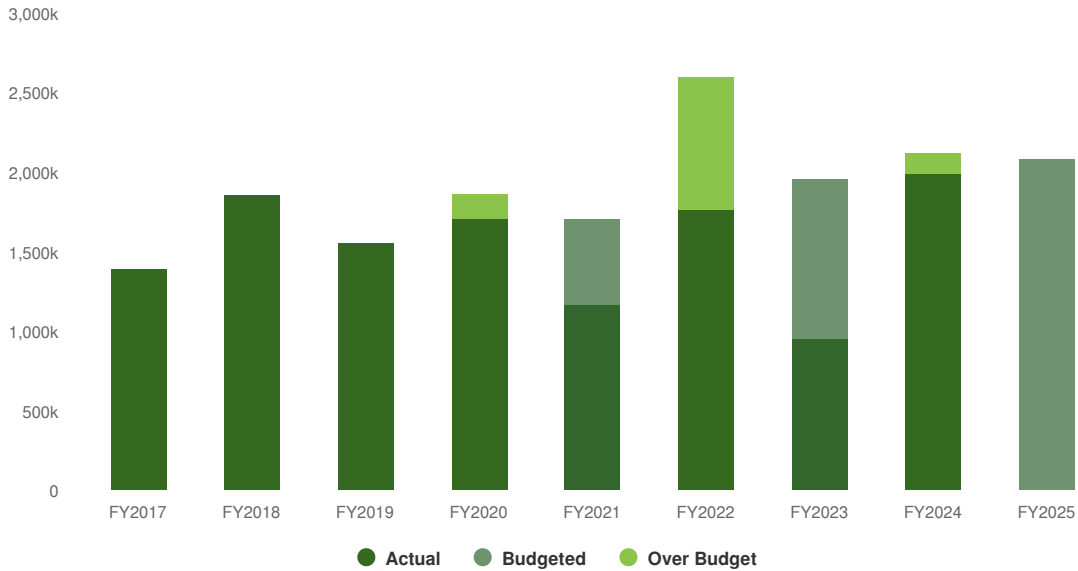


Property Taxes

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 4 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 2024-2025 is four.

\$2,087,926 **\$100,926**
 (5.08% vs. prior year)

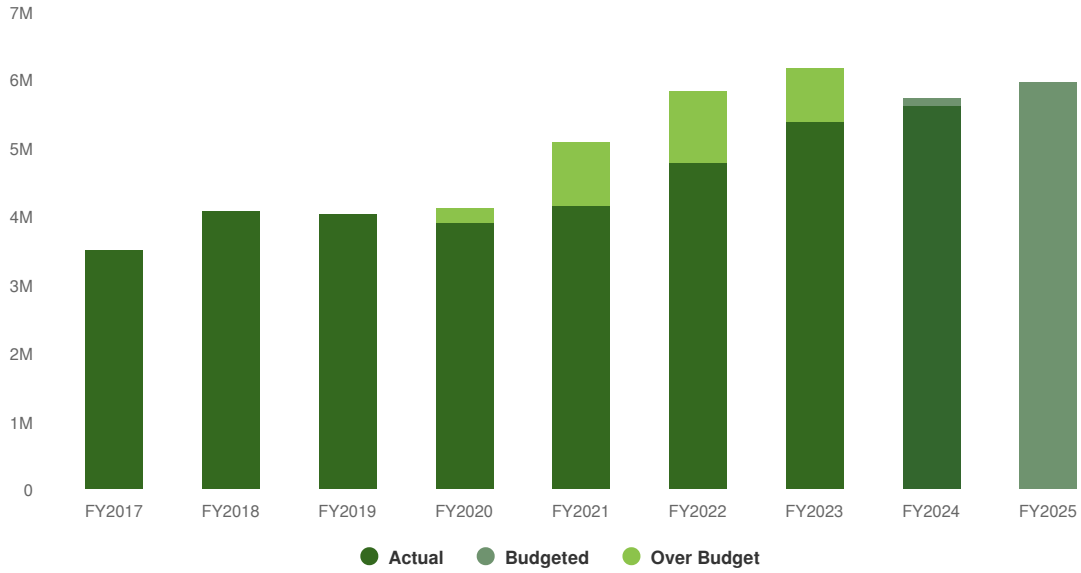
Property Taxes Proposed and Historical Budget vs. Actual



Intergovernmental

\$5,979,653 **\$235,642**
(4.10% vs. prior year)

Intergovernmental Proposed and Historical Budget vs. Actual

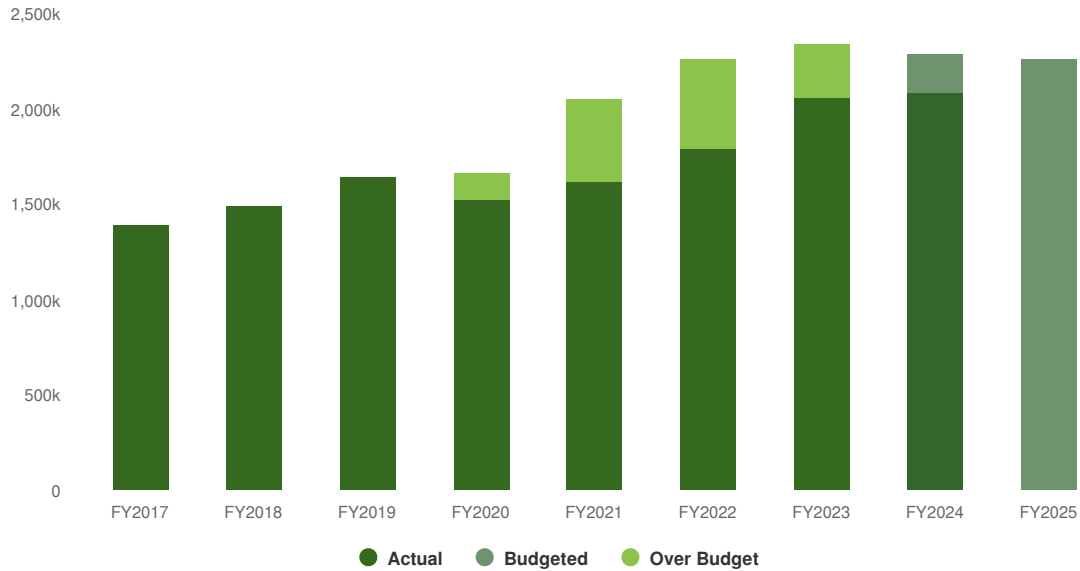


Sales and Use Tax

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.

\$2,263,997 **-\$24,061**
 (-1.05% vs. prior year)

Sales and Use Tax Proposed and Historical Budget vs. Actual

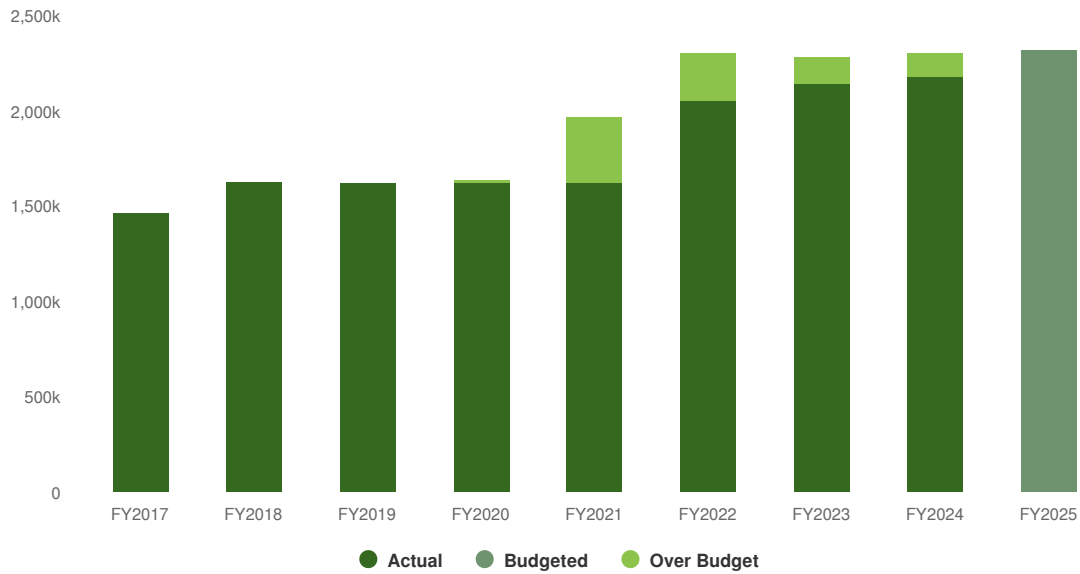


Income Tax

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 received here is distributed to the County by the State.

\$2,320,062 **\$141,134**
(6.48% vs. prior year)

Income Tax Proposed and Historical Budget vs. Actual

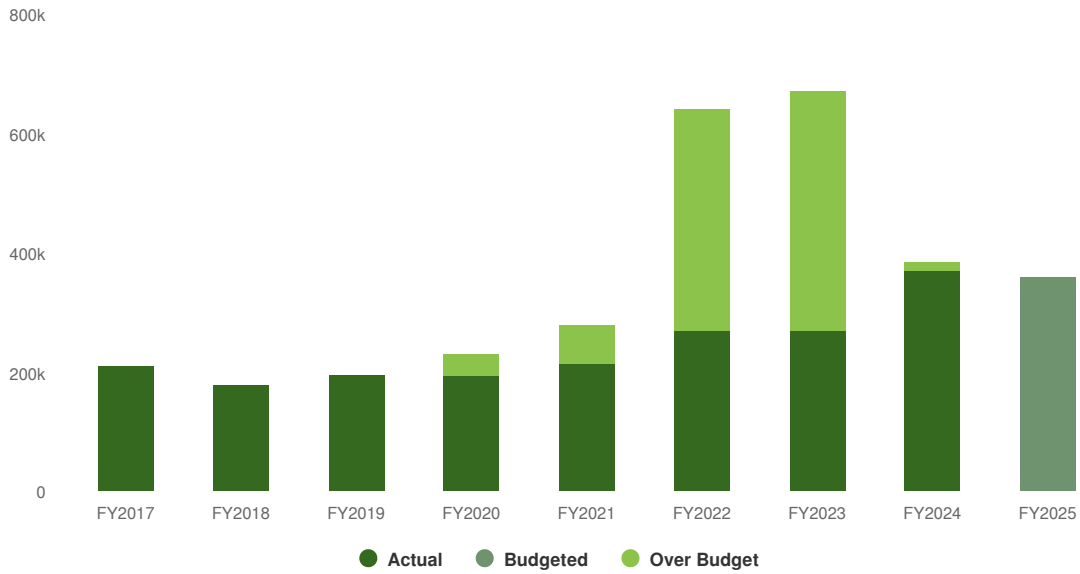


Replacement Tax Summary

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 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.

\$360,390 **-\$9,525**
 (-2.57% vs. prior year)

Replacement Tax Proposed and Historical Budget vs. Actual

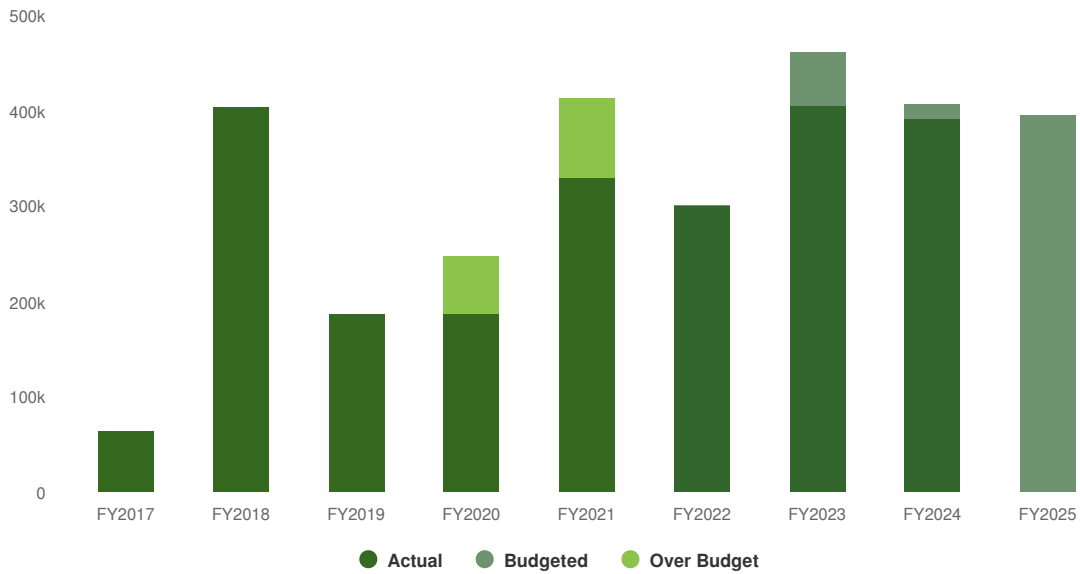


Probation Officer's Salary

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

\$395,762 **-\$10,819**
(-2.66% vs. prior year)

Probation Officer's Salary Proposed and Historical Budget vs. Actual

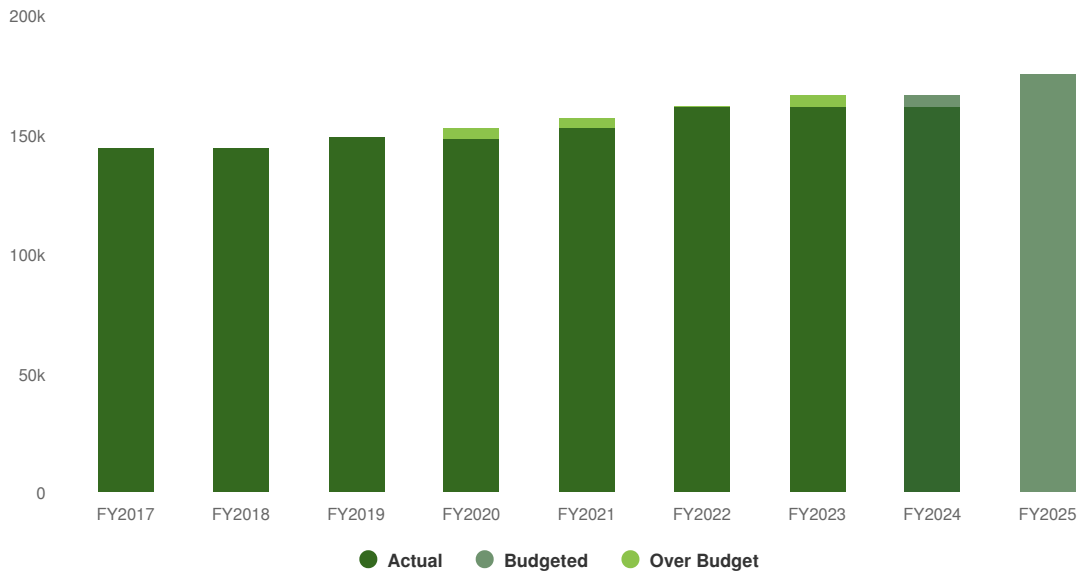


State's Attorney Salary

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.

\$175,605 **\$8,682**
(5.20% vs. prior year)

State's Attorney Salary Proposed and Historical Budget vs. Actual

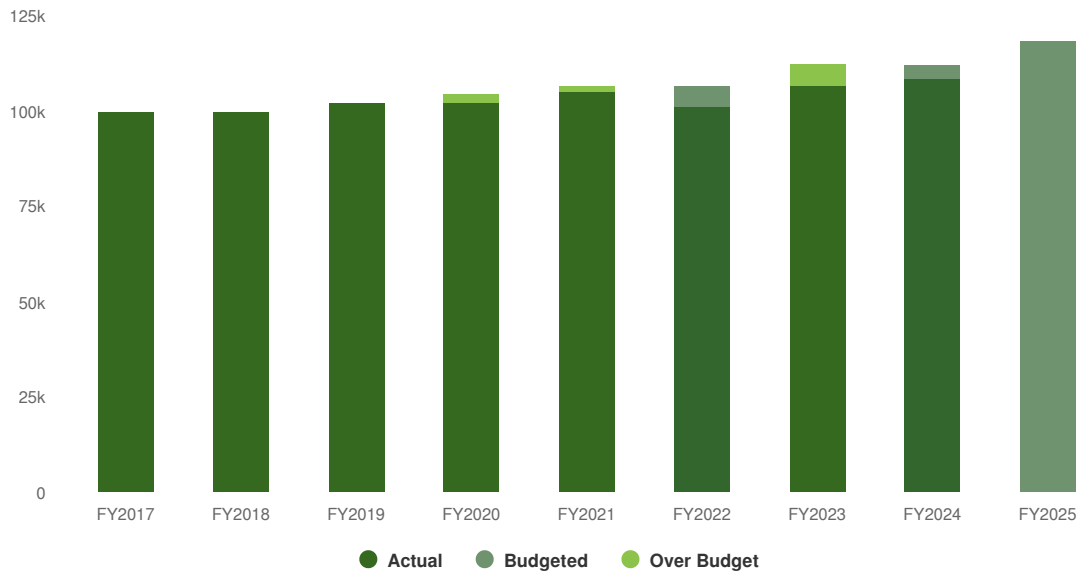


Public Defender's Salary

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.

\$118,450 **\$6,333**
(5.65% vs. prior year)

Public Defender's Salary Proposed and Historical Budget vs. Actual

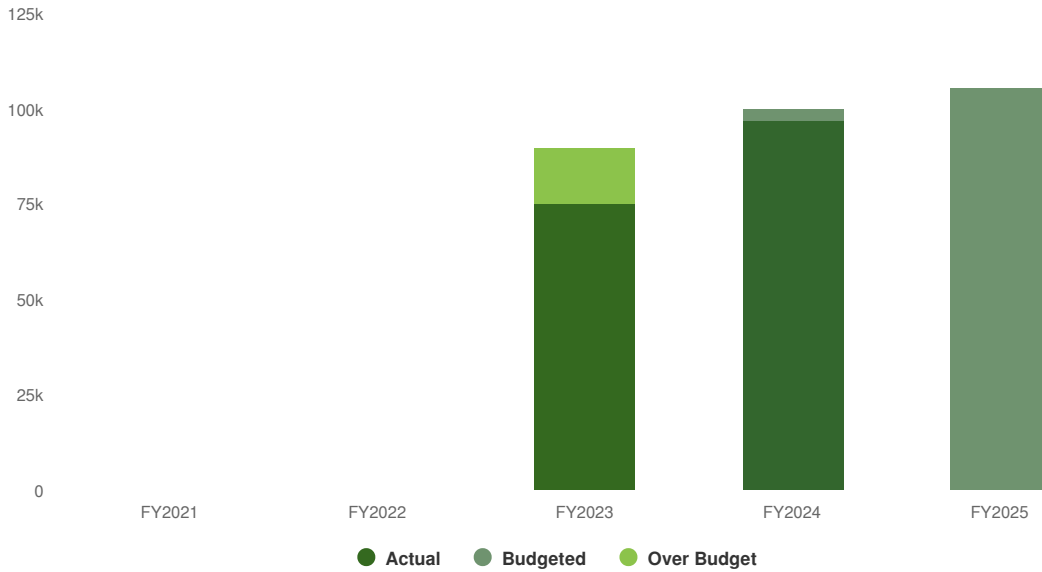


Sheriff's Salary Summary

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

\$105,289 **\$5,289**
(5.29% vs. prior year)

Sheriff's Salary Proposed and Historical Budget vs. Actual

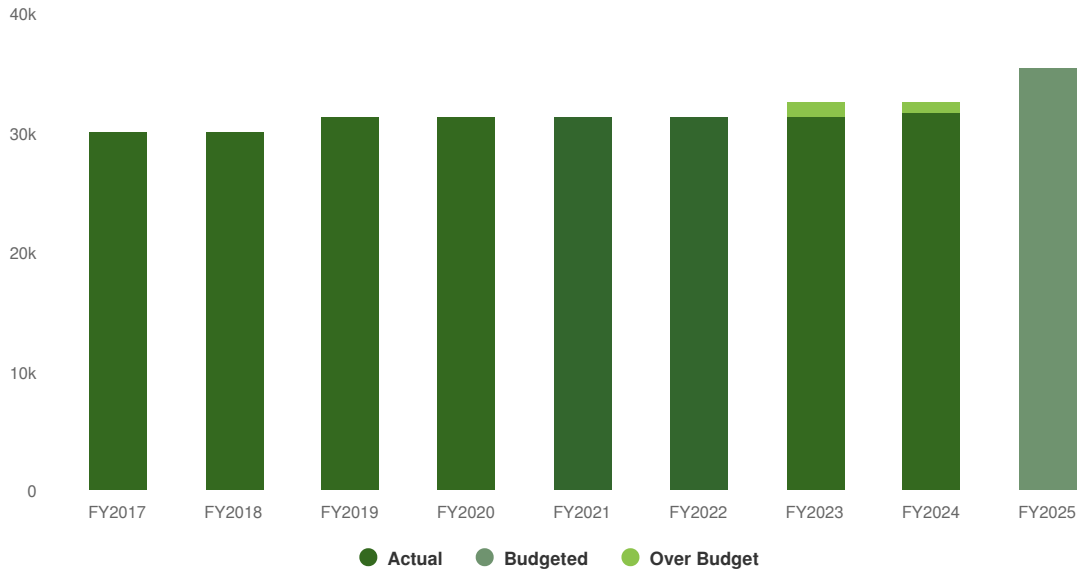


Supervisor of Assessments Salary

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

\$35,477 **\$3,751**
(11.82% vs. prior year)

Supervisor of Assessments Salary Proposed and Historical Budget vs. Actual

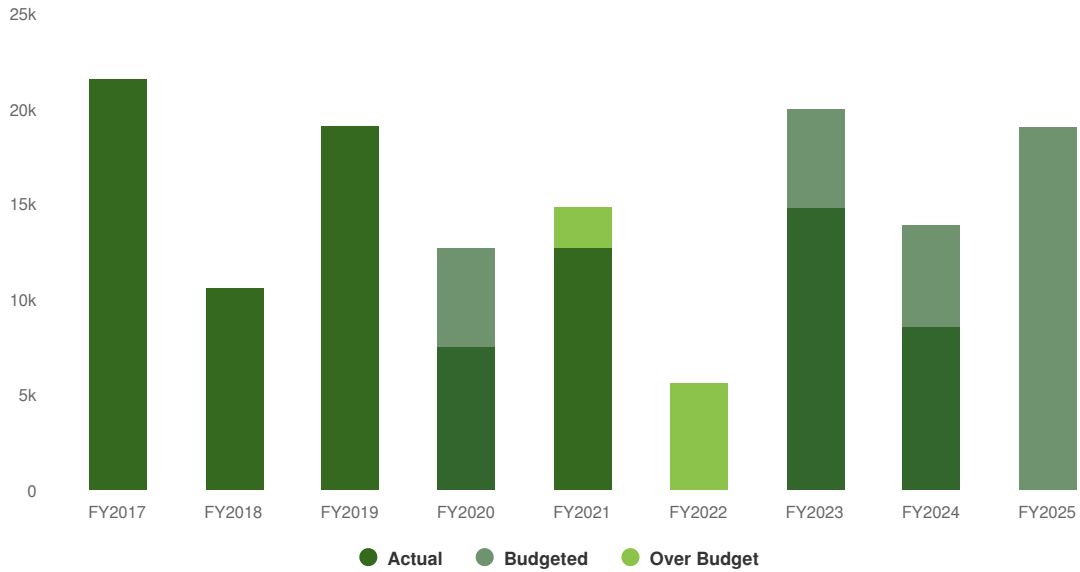


Election Judge Salary

The State Board of Elections reimburses a portion of the salaries of the Election judges who work each Election. In FY 24-25, the County will receive two reimbursements for the General Election and Consolidated Election.

\$19,000 **\$5,090**
 (36.59% vs. prior year)

Election Judge Salary Proposed and Historical Budget vs. Actual

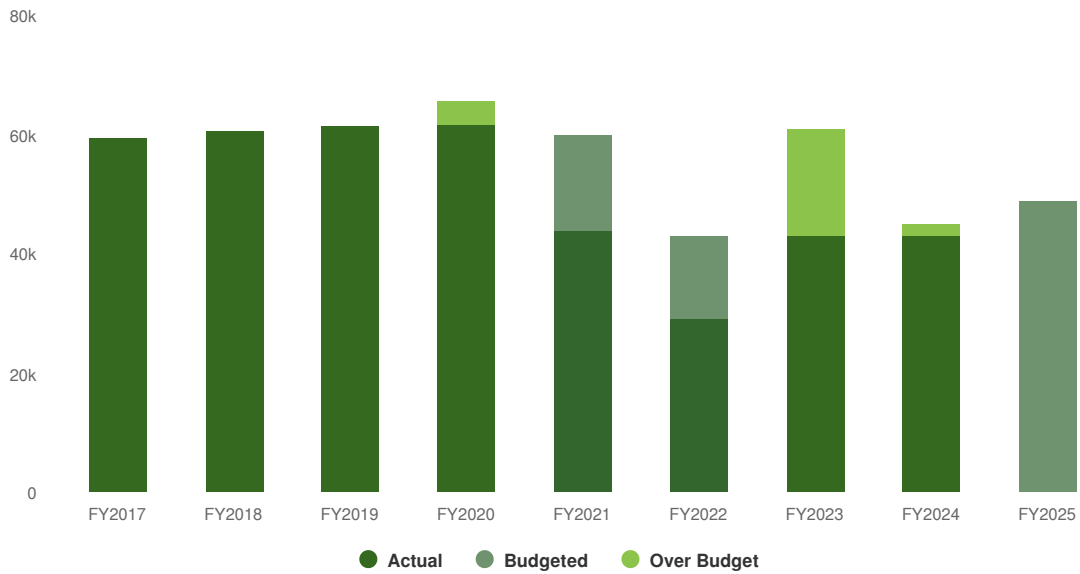


South Central Illinois Drug Task Force

Money receipted 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.

\$48,819 **\$5,866**
 (13.66% vs. prior year)

South Central Illinois Drug Task Force Proposed and Historical Budget vs. Actual

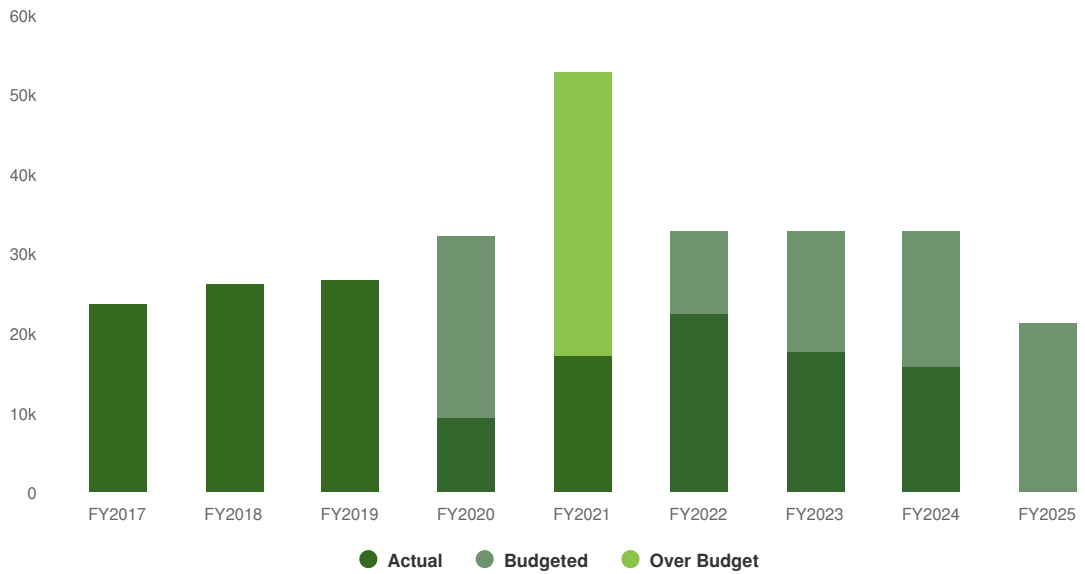


Emergency Services Disaster Assistance

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

\$21,232 **-\$11,668**
(-35.47% vs. prior year)

Emergency Services Disaster Assistance Proposed and Historical Budget vs. Actual

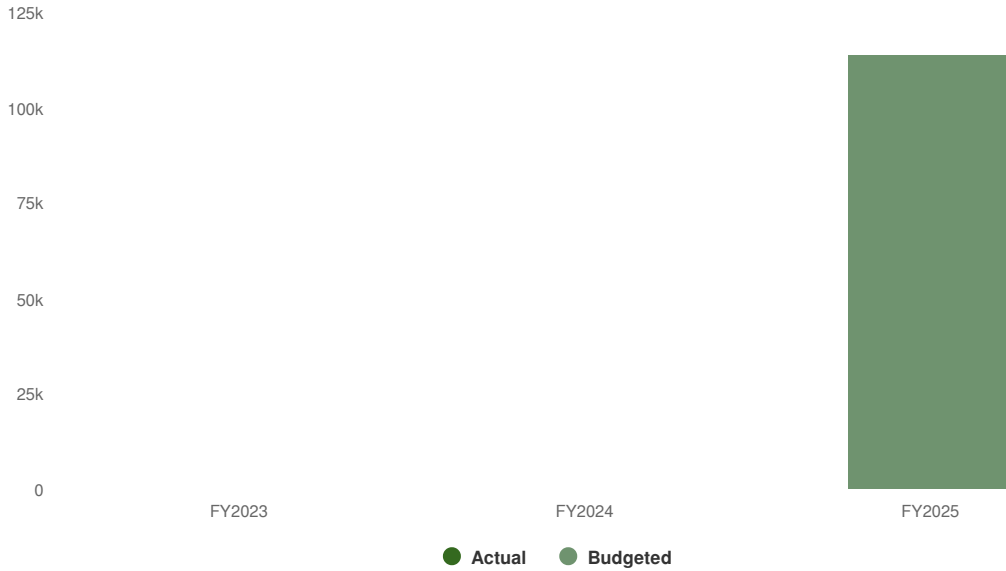


DCFS Officer Reimbursement Summary

Beginning in May 2024, the Sheriff's Department contracted with the Department of Child and Family Services to provide a deputy for security at the DCFS office and on calls their department makes. The state will reimburse the county for the related expenses which is what this line item represents.

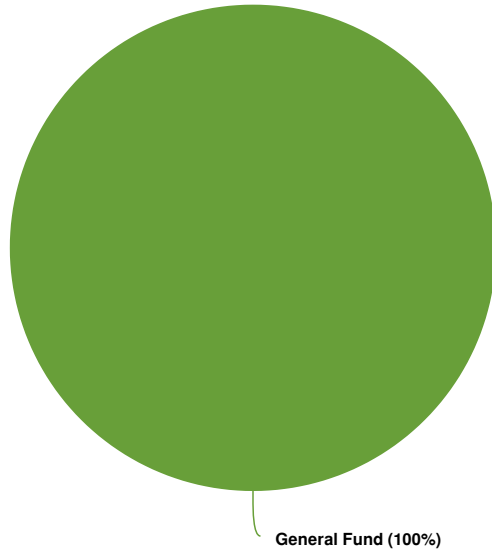
\$114,000 **\$114,000**
(100.00% vs. prior year)

DCFS Officer Reimbursement Proposed and Historical Budget vs. Actual

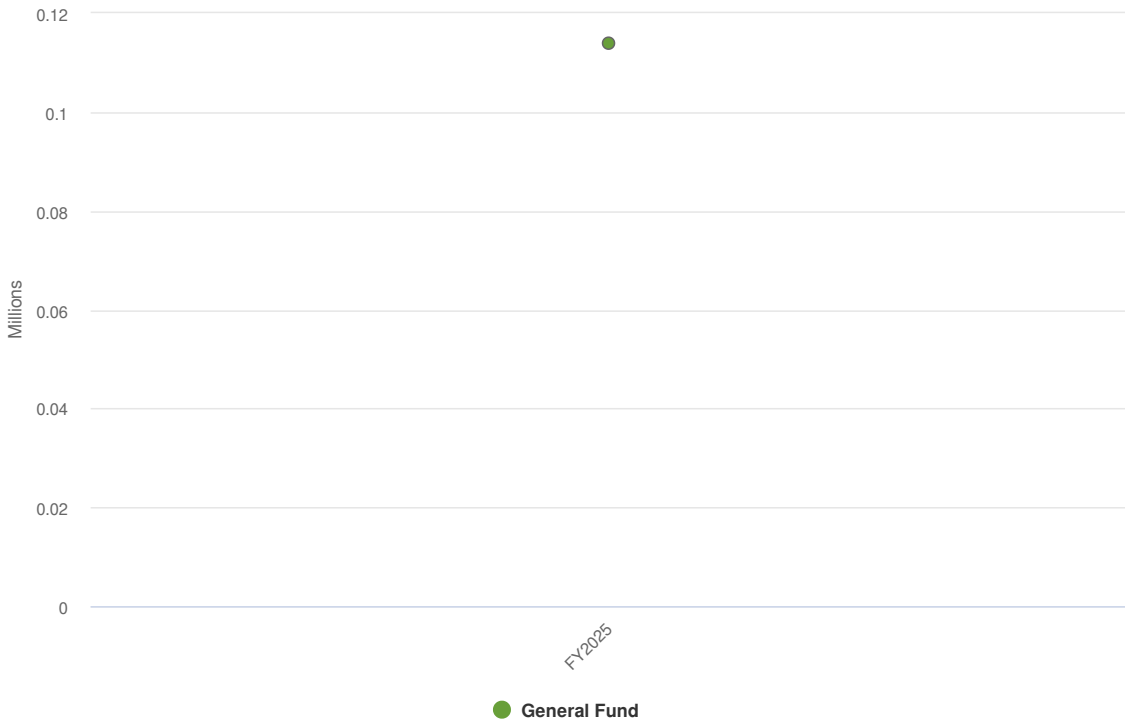


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



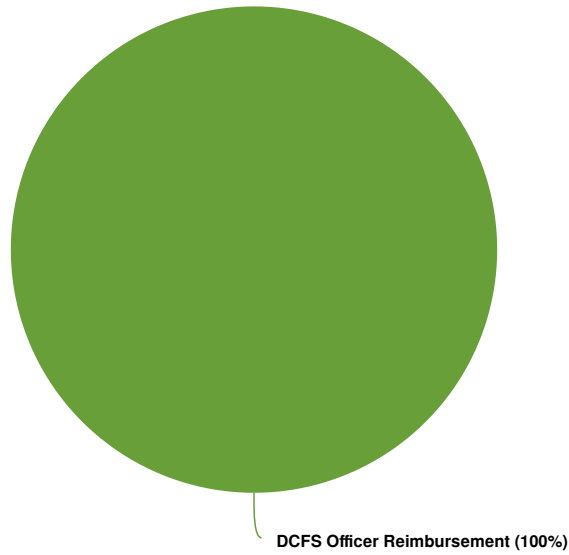
Name	Account ID	FY2024 Actual	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
General Fund					



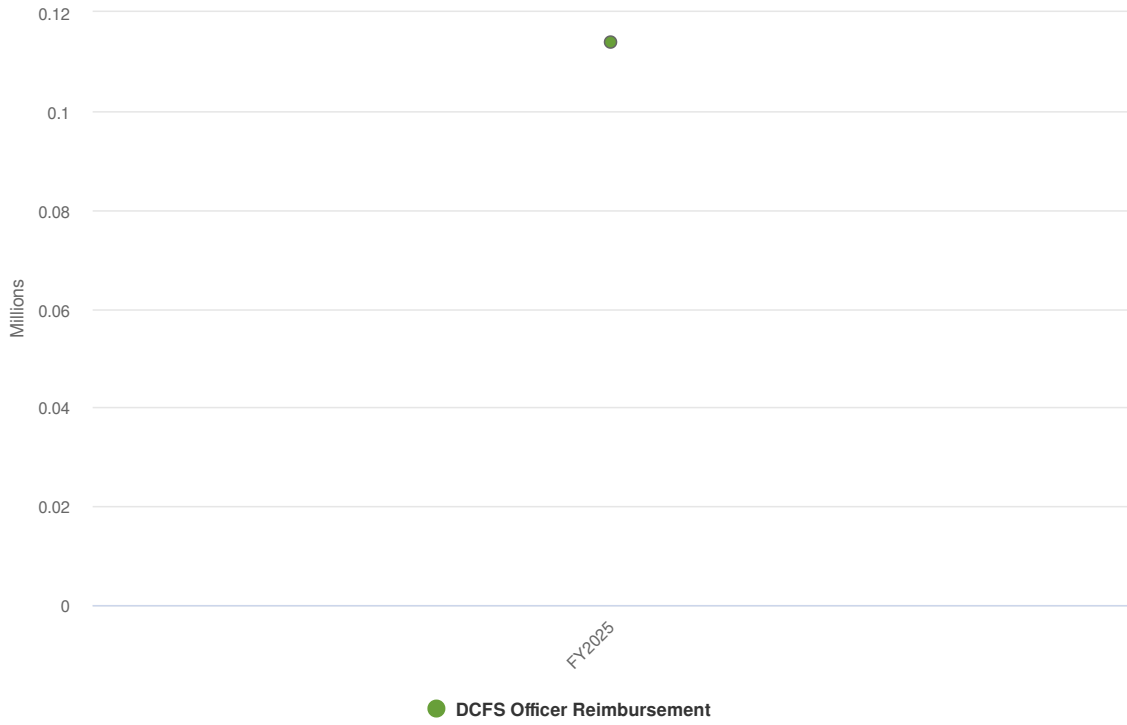
Name	Account ID	FY2024 Actual	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
DCFS Officer Reimbursement					
DCFS Officer Reimbursement	001-000-4024-000	\$0.00	\$114,000.00	N/A	
Total DCFS Officer Reimbursement:		\$0.00	\$114,000.00	N/A	
Total General Fund:		\$0.00	\$114,000.00	N/A	

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



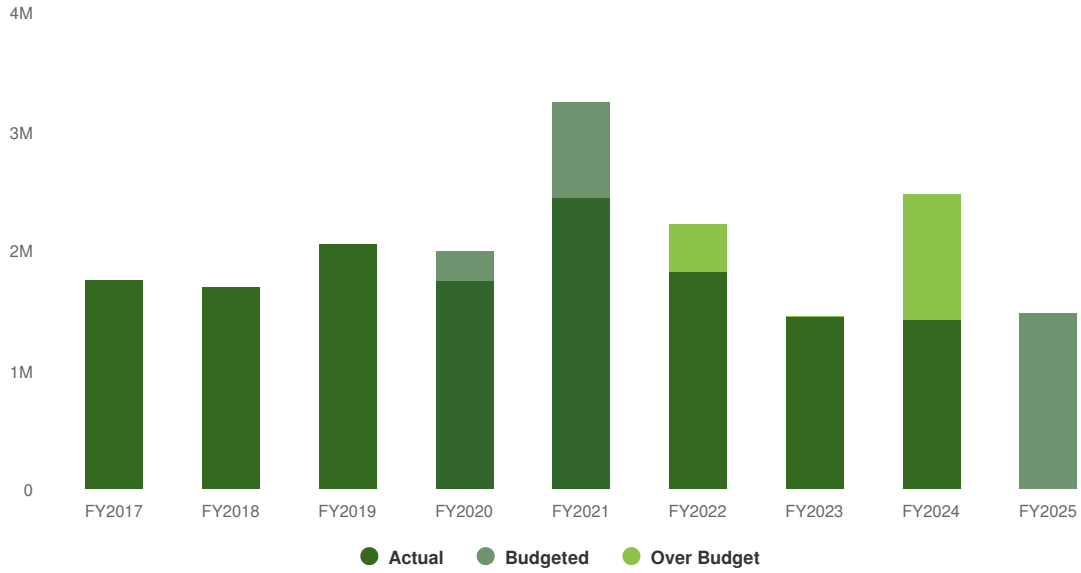
Name	Account ID	FY2024 Actual	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Revenue Source					
Intergovernmental					
DCFS Officer Reimbursement					
DCFS Officer Reimbursement	001-000-4024-000	\$0.00	\$114,000.00	N/A	
Total DCFS Officer Reimbursement:		\$0.00	\$114,000.00	N/A	
Total Intergovernmental:		\$0.00	\$114,000.00	N/A	
Total Revenue Source:		\$0.00	\$114,000.00	N/A	



Fees and Charges for Services Summary

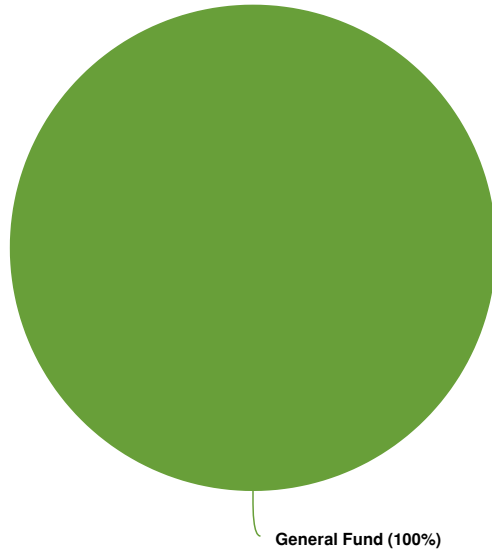
\$1,483,485 **\$58,945**
(4.14% vs. prior year)

Fees and Charges for Services Proposed and Historical Budget vs. Actual

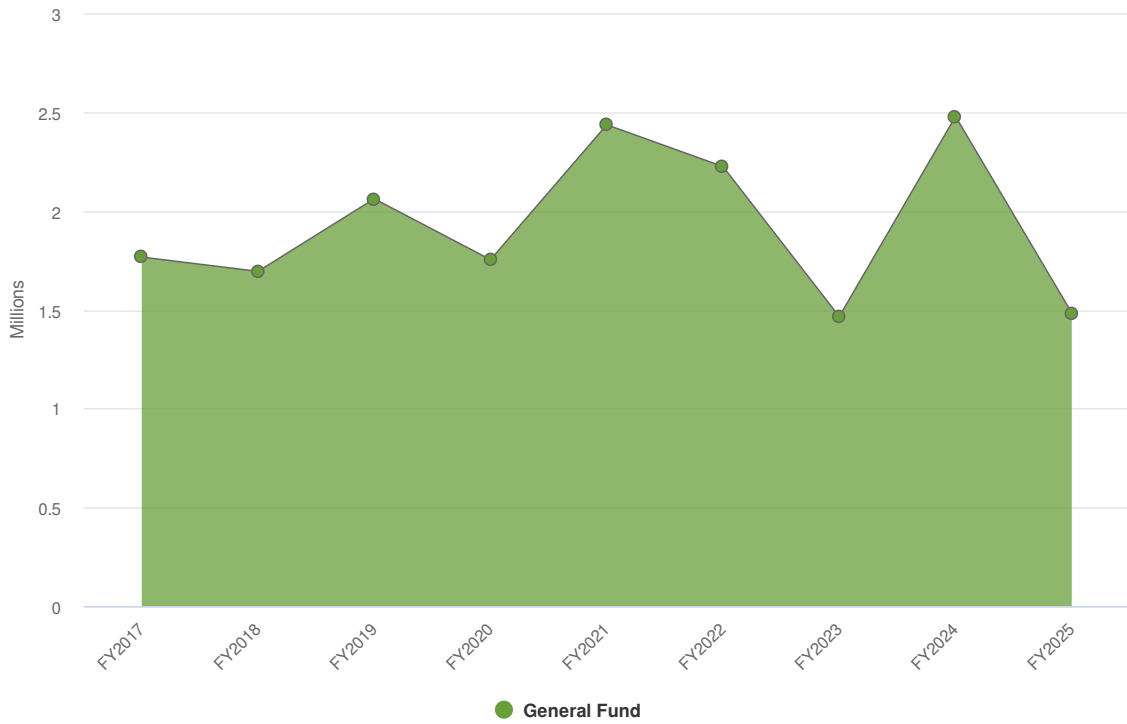


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
General Fund						
Fees and Charges for Services						
Probation Fee - Court Disbursement	001-000-4104-000	\$2,695.00	\$2,915.00	\$2,791.20	-4.2%	
Guardian Ad Litem - Court Disbursement	001-000-4106-000	\$280.00	\$714.00	\$324.00	-54.6%	
Clerk Fees/County Fees -Court Disbursement	001-000-4108-000	\$262,811.43	\$258,597.00	\$287,888.10	11.3%	
States Attorney Fees - Court disbursement	001-000-4110-000	\$35,784.65	\$42,475.00	\$39,791.32	-6.3%	
Traffic fines - Court disbursement	001-000-4112-000	\$21,733.21	\$31,765.34	\$23,417.46	-26.3%	
Criminal & Juv Fines - Court disbursement	001-000-4114-000	\$69,657.88	\$86,689.80	\$73,116.56	-15.7%	
Restitution Fines - court Disbursement	001-000-4116-000	\$150.00	\$60.00	\$150.00	150%	
Work release - court disbursement	001-000-4118-000	\$1,040.00	\$792.00	\$288.00	-63.6%	
Certified copies - court disbursement	001-000-4120-000	\$813.75	\$1,188.00	\$906.00	-23.7%	
Contempt Fines - Court Disbursement	001-000-4122-000	\$270.00	\$562.70	\$288.00	-48.8%	
passport fees - Court Disbursement	001-000-4124-000	\$5,845.00	\$6,174.00	\$6,804.00	10.2%	
Certified Mail/Take Notice -Ct. Disbursement	001-000-4126-000	\$9,701.97	\$721.00	\$7,264.45	907.6%	
Divorce Packet - Court disbursement	001-000-4128-000	\$1,380.00	\$1,176.00	\$1,536.00	30.6%	
Alias Summons - Court Disbursement	001-000-4130-000	\$45.00	\$18.00	\$54.00	200%	
Public Defender - Court disbursement	001-000-4134-000	\$79.00	\$330.00	\$94.80	-71.3%	
Jury Demand - court disbursement	001-000-4136-000	\$6,612.50	\$7,905.00	\$6,900.00	-12.7%	
Appeal Fees - Court Disbursement	001-000-4146-000	\$7,286.50	\$2,633.40	\$8,743.80	232%	
Transfer Fees - court Disbursement	001-000-4156-000	\$80.00	\$0.00	\$48.00	N/A	
Traffic Violations Fine Fees - Court Disbursement	001-000-4158-000	\$23,085.20	\$27,928.00	\$25,351.91	-9.2%	
Trustee Auction Sale Proceeds	001-000-4212-000	\$1,098.75	\$3,298.00	\$1,318.50	-60%	
TRUSTEE REDEMPTIONS -	001-000-4216-000	-\$5,715.92		\$0.00	N/A	
Fireworks Permit	001-000-4260-000	\$40.00	\$36.00	\$48.00	33.3%	
Liquor Licenses	001-000-4262-000	\$5,590.00	\$6,850.00	\$5,590.00	-18.4%	
RAFFLE LICENSE	001-000-4272-000	\$60.00	\$84.00	\$72.00	-14.3%	



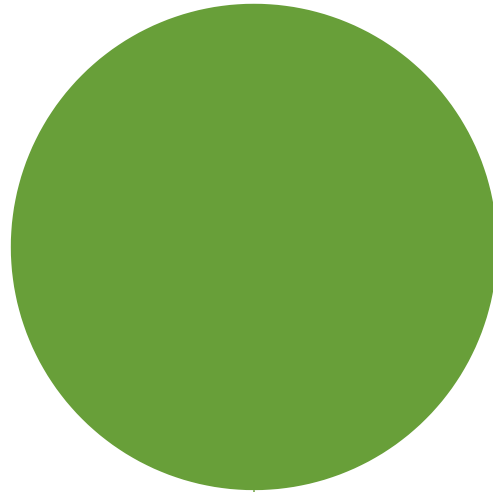
Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Witness Fees	001-000-4302-000	\$0.00	\$96.00	\$0.00	-100%	
Search Fees	001-000-4310-000	\$88.50	\$107.00	\$106.20	-0.7%	
MCETSB Rent	001-000-4352-000	\$3,600.00	\$4,320.00	\$4,320.00	0%	
Voting Center Rent	001-000-4361-000	\$7,000.00	\$0.00	\$0.00	0%	
Apartment Rent County Owned Building	001-000-4362-000	\$6,225.00	\$6,180.00	\$7,020.00	13.6%	
Pretrial Services Rent	001-000-4363-000	\$1,389.12	\$533.00	\$1,666.94	212.7%	
Trust Interests-Div. Dist.	001-000-4602-000	\$21.05	\$25.00	\$25.26	1%	
Interest Earned	001-000-4604-000	\$123,858.88	\$6,068.00	\$11,459.00	88.8%	
Retiree and Cobra Ins Payments	001-000-4616-000	\$29,424.64	\$36,817.36	\$32,646.12	-11.3%	
Sheriffs Dept Bonding Fees	001-000-4620-000	\$520.00	\$2,760.00	\$540.00	-80.4%	
Rebates and Refunds	001-000-4622-000	\$10,752.00	\$24,877.00	\$12,902.40	-48.1%	
Maps	001-000-4624-000	\$230.00	\$378.00	\$48.00	-87.3%	
Building Permits	001-000-4626-000	\$500.00	\$480.00	\$480.00	0%	
Pull Tabs/Jar Games	001-000-4636-000	\$40,632.44	\$47,774.00	\$43,076.50	-9.8%	
Miscellaneous	001-000-4640-000	\$2,258.30	\$159.00	\$2,709.96	1,604.4%	
Dispatching Services	001-000-4646-000	\$400,487.88	\$418,369.00	\$385,682.00	-7.8%	
Copies	001-000-4654-000	\$4,446.60	\$2,520.00	\$4,333.02	71.9%	
GRANTS	001-000-4657-000	\$0.00	\$68,903.00	\$0.00	-100%	
Payments from Insurance Claims	001-000-4664-000	\$28,532.95	\$16,675.00	\$32,305.72	93.7%	
CD REDEMPTION - GENERAL	001-000-4670-000	\$1,000,000.00		\$0.00	N/A	
Other Depts Health, Dental, Life Reimb.	001-000-4686-000	\$2,142.63	\$4,517.00	\$2,571.16	-43.1%	
Other Depts Unemployment Reimb.	001-000-4688-000	\$43.65	\$70.00	\$52.38	-25.2%	
HOUSING FEDERAL INMATES	001-000-4706-000	\$358,847.76	\$300,000.00	\$441,464.00	47.2%	
Courthouse Tour Renovation Donations	001-000-4718-000	\$5,509.24	\$0.00	\$6,527.09	N/A	
Old Jail Donations	001-000-4720-000	\$636.30	\$0.00	\$763.56	N/A	
Total Fees and Charges for Services:		\$2,477,570.86	\$1,424,540.60	\$1,483,485.41	4.1%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Total General Fund:		\$2,477,570.86	\$1,424,540.60	\$1,483,485.41	4.1%	

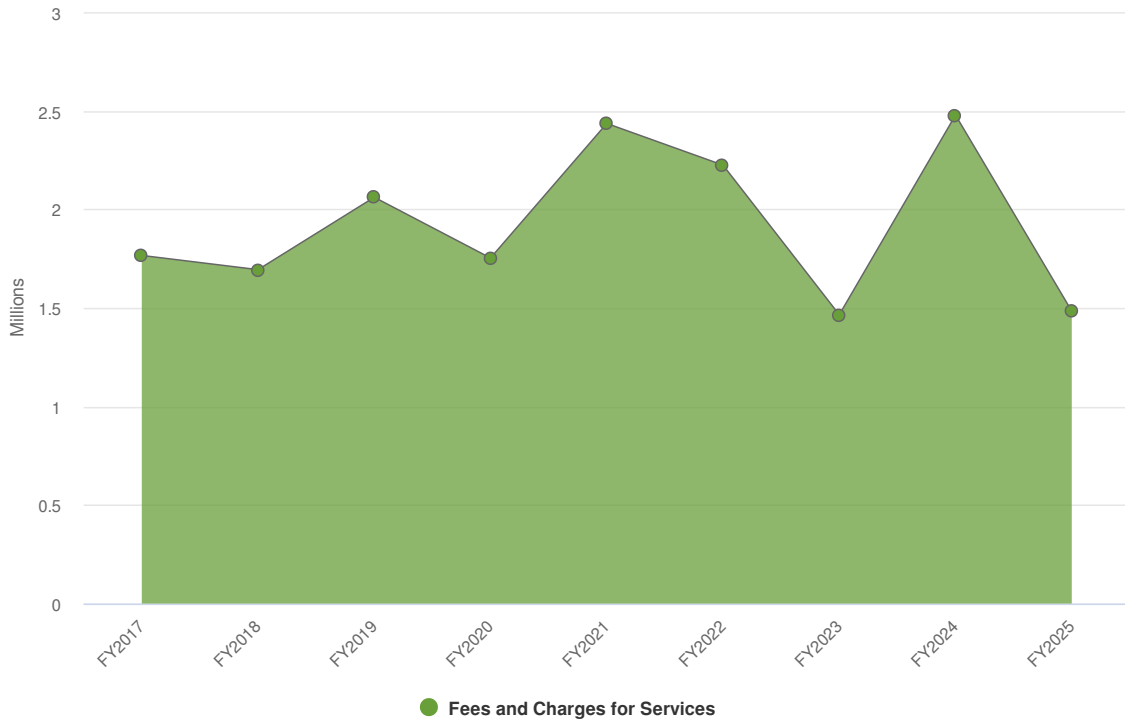
Revenues by Source

Projected 2025 Revenues by Source



Fees and Charges for Services (100%)

Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Revenue Source						
Fees and Charges for Services						
Licenses and Permits						
Raffle Licenses						
RAFFLE LICENSE	001-000-4272-000	\$60.00	\$84.00	\$72.00	-14.3%	
Total Raffle Licenses:		\$60.00	\$84.00	\$72.00	-14.3%	
Liquor Licenses						
Liquor Licenses	001-000-4262-000	\$5,590.00	\$6,850.00	\$5,590.00	-18.4%	
Total Liquor Licenses:		\$5,590.00	\$6,850.00	\$5,590.00	-18.4%	
Fireworks Permit						
Fireworks Permit	001-000-4260-000	\$40.00	\$36.00	\$48.00	33.3%	
Total Fireworks Permit:		\$40.00	\$36.00	\$48.00	33.3%	
Total Licenses and Permits:		\$5,690.00	\$6,970.00	\$5,710.00	-18.1%	
Fines and Forfeitures						
Probation Fee - Court Disbursement						



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Probation Fee - Court Disbursement	001-000-4104-000	\$2,695.00	\$2,915.00	\$2,791.20	-4.2%	
Total Probation Fee - Court Disbursement:		\$2,695.00	\$2,915.00	\$2,791.20	-4.2%	
Traffic Fines						
Traffic fines - Court disbursement	001-000-4112-000	\$21,733.21	\$31,765.34	\$23,417.46	-26.3%	
Total Traffic Fines:		\$21,733.21	\$31,765.34	\$23,417.46	-26.3%	
Criminal & Juvenile Fines						
Criminal & Juv Fines - Court disbursement	001-000-4114-000	\$69,657.88	\$86,689.80	\$73,116.56	-15.7%	
Total Criminal & Juvenile Fines:		\$69,657.88	\$86,689.80	\$73,116.56	-15.7%	
Restitution Fines						
Restitution Fines - court Disbursement	001-000-4116-000	\$150.00	\$60.00	\$150.00	150%	
Total Restitution Fines:		\$150.00	\$60.00	\$150.00	150%	
Contempt Fines						
Contempt Fines - Court Disbursement	001-000-4122-000	\$270.00	\$562.70	\$288.00	-48.8%	
Total Contempt Fines:		\$270.00	\$562.70	\$288.00	-48.8%	
Appeal Fees						
Appeal Fees - Court Disbursement	001-000-4146-000	\$7,286.50	\$2,633.40	\$8,743.80	232%	
Total Appeal Fees:		\$7,286.50	\$2,633.40	\$8,743.80	232%	
Witness Fees						
Witness Fees	001-000-4302-000	\$0.00	\$96.00	\$0.00	-100%	
Total Witness Fees:		\$0.00	\$96.00	\$0.00	-100%	
Total Fines and Forfeitures:		\$101,792.59	\$124,722.24	\$108,507.02	-13%	
Circuit Court Fees						
Guardian Ad Litem						
Guardian Ad Litem - Court Disbursement	001-000-4106-000	\$280.00	\$714.00	\$324.00	-54.6%	
Total Guardian Ad Litem:		\$280.00	\$714.00	\$324.00	-54.6%	
Clerk Fees/County Fees						
Clerk Fees/County Fees -Court Disbursement	001-000-4108-000	\$262,811.43	\$258,597.00	\$287,888.10	11.3%	
Total Clerk Fees/County Fees:		\$262,811.43	\$258,597.00	\$287,888.10	11.3%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Work Release						
Work release - court disbursement	001-000-4118-000	\$1,040.00	\$792.00	\$288.00	-63.6%	
Total Work Release:		\$1,040.00	\$792.00	\$288.00	-63.6%	
Certified Copies						
Certified copies - court disbursement	001-000-4120-000	\$813.75	\$1,188.00	\$906.00	-23.7%	
Total Certified Copies:		\$813.75	\$1,188.00	\$906.00	-23.7%	
Passport Fees						
passport fees - Court Disbursement	001-000-4124-000	\$5,845.00	\$6,174.00	\$6,804.00	10.2%	
Total Passport Fees:		\$5,845.00	\$6,174.00	\$6,804.00	10.2%	
Certified Mail/Take Notices						
Certified Mail/Take Notice -Ct. Disbursement	001-000-4126-000	\$9,701.97	\$721.00	\$7,264.45	907.6%	
Total Certified Mail/Take Notices:		\$9,701.97	\$721.00	\$7,264.45	907.6%	
Divorce Packet						
Divorce Packet - Court disbursement	001-000-4128-000	\$1,380.00	\$1,176.00	\$1,536.00	30.6%	
Total Divorce Packet:		\$1,380.00	\$1,176.00	\$1,536.00	30.6%	
Alias Summons						
Alias Summons - Court Disbursement	001-000-4130-000	\$45.00	\$18.00	\$54.00	200%	
Total Alias Summons:		\$45.00	\$18.00	\$54.00	200%	
Public Defender Fees						
Public Defender - Court disbursement	001-000-4134-000	\$79.00	\$330.00	\$94.80	-71.3%	
Total Public Defender Fees:		\$79.00	\$330.00	\$94.80	-71.3%	
Jury Demand						
Jury Demand - court disbursement	001-000-4136-000	\$6,612.50	\$7,905.00	\$6,900.00	-12.7%	
Total Jury Demand:		\$6,612.50	\$7,905.00	\$6,900.00	-12.7%	
Transfer Fees						
Transfer Fees - court Disbursement	001-000-4156-000	\$80.00	\$0.00	\$48.00	N/A	
Total Transfer Fees:		\$80.00	\$0.00	\$48.00	N/A	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Traffic Violations Fine Fees						
Traffic Violations Fine Fees - Court Disbursement	001-000-4158-000	\$23,085.20	\$27,928.00	\$25,351.91	-9.2%	
Total Traffic Violations Fine Fees:		\$23,085.20	\$27,928.00	\$25,351.91	-9.2%	
Copies						
Copies	001-000-4654-000	\$4,446.60	\$2,520.00	\$4,333.02	71.9%	
Total Copies:		\$4,446.60	\$2,520.00	\$4,333.02	71.9%	
Total Circuit Court Fees:		\$316,220.45	\$308,063.00	\$341,792.28	10.9%	
State's Attorney Fees						
States Attorney Fees - Court disbursement	001-000-4110-000	\$35,784.65	\$42,475.00	\$39,791.32	-6.3%	
Total State's Attorney Fees:		\$35,784.65	\$42,475.00	\$39,791.32	-6.3%	
Interest Income						
Trust Interests-Div. Dist.	001-000-4602-000	\$21.05	\$25.00	\$25.26	1%	
Interest Earned	001-000-4604-000	\$123,858.88	\$6,068.00	\$11,459.00	88.8%	
Total Interest Income:		\$123,879.93	\$6,093.00	\$11,484.26	88.5%	
Misc. Reimbursement						
Retiree and Cobra Ins Payments						
Retiree and Cobra Ins Payments	001-000-4616-000	\$29,424.64	\$36,817.36	\$32,646.12	-11.3%	
Total Retiree and Cobra Ins Payments:		\$29,424.64	\$36,817.36	\$32,646.12	-11.3%	
Rebates and Refunds						
Rebates and Refunds	001-000-4622-000	\$10,752.00	\$24,877.00	\$12,902.40	-48.1%	
Total Rebates and Refunds:		\$10,752.00	\$24,877.00	\$12,902.40	-48.1%	
Payments from Insurance Claims						
Payments from Insurance Claims	001-000-4664-000	\$28,532.95	\$16,675.00	\$32,305.72	93.7%	
Total Payments from Insurance Claims:		\$28,532.95	\$16,675.00	\$32,305.72	93.7%	
Redemption of CD						
CD REDEMPTION - GENERAL	001-000-4670-000	\$1,000,000.00		\$0.00	N/A	
Total Redemption of CD:		\$1,000,000.00		\$0.00	N/A	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Other Department's Health and Dental Reimbursements						
Other Depts Health, Dental, Life Reimb.	001-000-4686-000	\$2,142.63	\$4,517.00	\$2,571.16	-43.1%	
Total Other Department's Health and Dental Reimbursements:		\$2,142.63	\$4,517.00	\$2,571.16	-43.1%	
Other Department's Unemployment Reimbursement						
Other Depts Unemployment Reimb.	001-000-4688-000	\$43.65	\$70.00	\$52.38	-25.2%	
Total Other Department's Unemployment Reimbursement:		\$43.65	\$70.00	\$52.38	-25.2%	
Total Misc. Reimbursement:		\$1,070,895.87	\$82,956.36	\$80,477.78	-3%	
Miscellaneous						
Trustee Auction Sale Proceeds						
Trustee Auction Sale Proceeds	001-000-4212-000	\$1,098.75	\$3,298.00	\$1,318.50	-60%	
Total Trustee Auction Sale Proceeds:		\$1,098.75	\$3,298.00	\$1,318.50	-60%	
Trustee Redemptions						
TRUSTEE REDEMPTIONS -	001-000-4216-000	-\$5,715.92		\$0.00	N/A	
Total Trustee Redemptions:		-\$5,715.92		\$0.00	N/A	
Search Fees						
Search Fees	001-000-4310-000	\$88.50	\$107.00	\$106.20	-0.7%	
Total Search Fees:		\$88.50	\$107.00	\$106.20	-0.7%	
MCETSB Rent						
MCETSB Rent	001-000-4352-000	\$3,600.00	\$4,320.00	\$4,320.00	0%	
Total MCETSB Rent:		\$3,600.00	\$4,320.00	\$4,320.00	0%	
Voting Center Rent						
Voting Center Rent	001-000-4361-000	\$7,000.00	\$0.00	\$0.00	0%	
Total Voting Center Rent:		\$7,000.00	\$0.00	\$0.00	0%	
Apartment Rent County Owned Building						
Apartment Rent County Owned Building	001-000-4362-000	\$6,225.00	\$6,180.00	\$7,020.00	13.6%	
Total Apartment Rent County Owned Building:		\$6,225.00	\$6,180.00	\$7,020.00	13.6%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Pretrial Services Rent						
Pretrial Services Rent	001-000-4363-000	\$1,389.12	\$533.00	\$1,666.94	212.7%	
Total Pretrial Services Rent:		\$1,389.12	\$533.00	\$1,666.94	212.7%	
Sheriff's Department Bonding Fees						
Sheriffs Dept Bonding Fees	001-000-4620-000	\$520.00	\$2,760.00	\$540.00	-80.4%	
Total Sheriff's Department Bonding Fees:		\$520.00	\$2,760.00	\$540.00	-80.4%	
Maps						
Maps	001-000-4624-000	\$230.00	\$378.00	\$48.00	-87.3%	
Total Maps:		\$230.00	\$378.00	\$48.00	-87.3%	
Building Permits						
Building Permits	001-000-4626-000	\$500.00	\$480.00	\$480.00	0%	
Total Building Permits:		\$500.00	\$480.00	\$480.00	0%	
Pull Tabs/Jar Games & Video Machines						
Pull Tabs/Jar Games	001-000-4636-000	\$40,632.44	\$47,774.00	\$43,076.50	-9.8%	
Total Pull Tabs/Jar Games & Video Machines:		\$40,632.44	\$47,774.00	\$43,076.50	-9.8%	
Miscellaneous						
Miscellaneous	001-000-4640-000	\$2,258.30	\$159.00	\$2,709.96	1,604.4%	
Total Miscellaneous:		\$2,258.30	\$159.00	\$2,709.96	1,604.4%	
Total Miscellaneous:		\$57,826.19	\$65,989.00	\$61,286.10	-7.1%	
Dispatching Services						
Dispatching Services	001-000-4646-000	\$400,487.88	\$418,369.00	\$385,682.00	-7.8%	
Total Dispatching Services:		\$400,487.88	\$418,369.00	\$385,682.00	-7.8%	
Housing Federal Prisoners						
HOUSING FEDERAL INMATES	001-000-4706-000	\$358,847.76	\$300,000.00	\$441,464.00	47.2%	
Total Housing Federal Prisoners:		\$358,847.76	\$300,000.00	\$441,464.00	47.2%	
Grants/Donations						



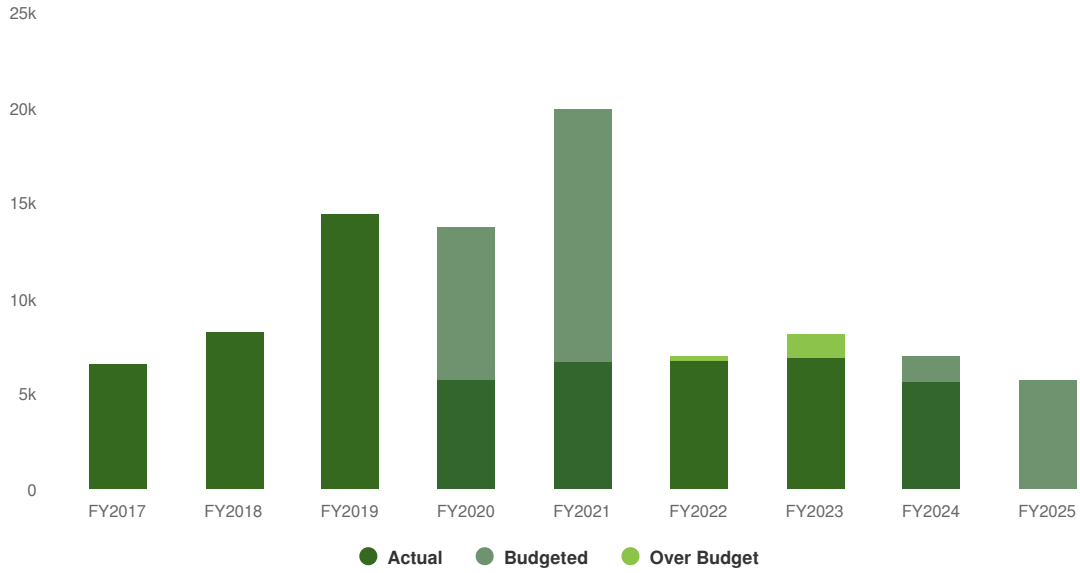
Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
GRANTS	001-000-4657-000	\$0.00	\$68,903.00	\$0.00	-100%	
Courthouse Tour Renovation Donations	001-000-4718-000	\$5,509.24	\$0.00	\$6,527.09	N/A	
Old Jail Donations	001-000-4720-000	\$636.30	\$0.00	\$763.56	N/A	
Total Grants/Donations:		\$6,145.54	\$68,903.00	\$7,290.65	-89.4%	
Total Fees and Charges for Services:		\$2,477,570.86	\$1,424,540.60	\$1,483,485.41	4.1%	
Total Revenue Source:		\$2,477,570.86	\$1,424,540.60	\$1,483,485.41	4.1%	



Licenses and Permits

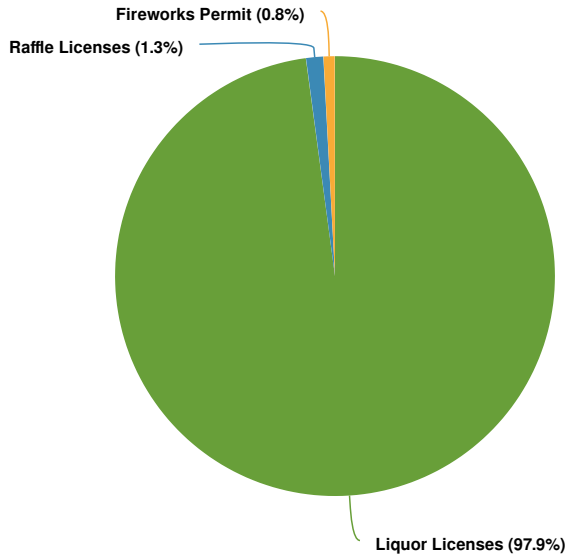
\$5,710 **-\$1,260**
(-18.08% vs. prior year)

Licenses and Permits Proposed and Historical Budget vs. Actual

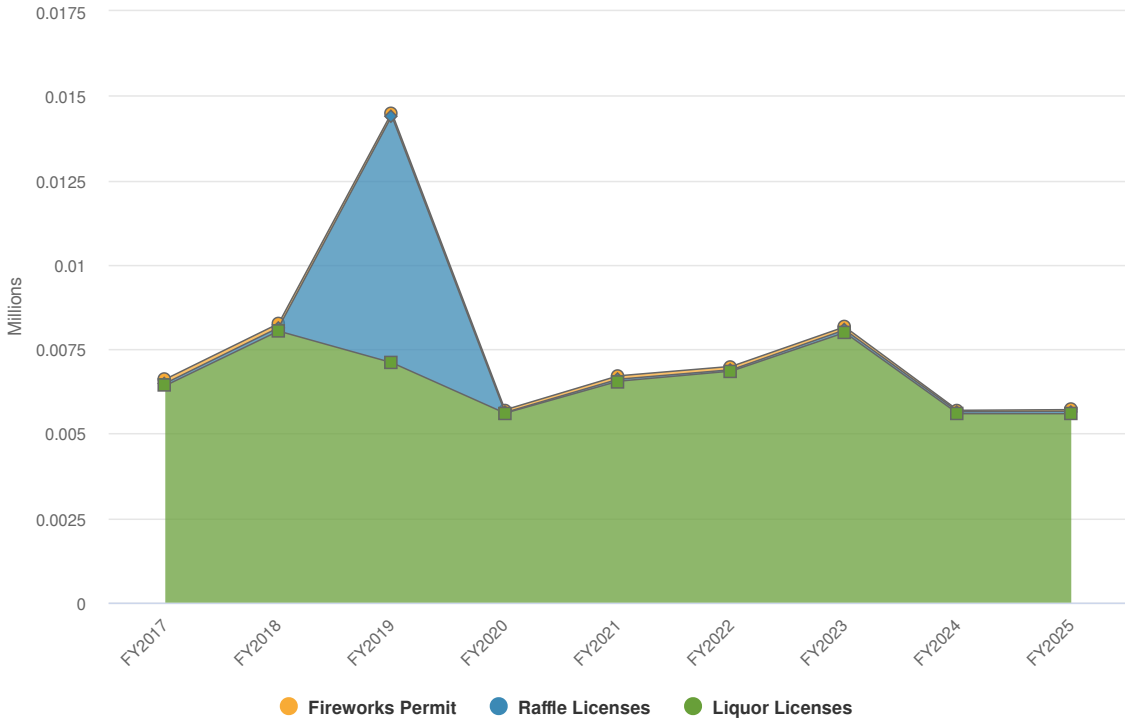


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Revenue Source						



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Fees and Charges for Services						
Licenses and Permits						
Raffle Licenses						
RAFFLE LICENSE	001-000-4272-000	\$60.00	\$84.00	\$72.00	-14.3%	
Total Raffle Licenses:		\$60.00	\$84.00	\$72.00	-14.3%	
Liquor Licenses						
Liquor Licenses	001-000-4262-000	\$5,590.00	\$6,850.00	\$5,590.00	-18.4%	
Total Liquor Licenses:		\$5,590.00	\$6,850.00	\$5,590.00	-18.4%	
Fireworks Permit						
Fireworks Permit	001-000-4260-000	\$40.00	\$36.00	\$48.00	33.3%	
Total Fireworks Permit:		\$40.00	\$36.00	\$48.00	33.3%	
Total Licenses and Permits:		\$5,690.00	\$6,970.00	\$5,710.00	-18.1%	
Total Fees and Charges for Services:		\$5,690.00	\$6,970.00	\$5,710.00	-18.1%	
Total Revenue Source:		\$5,690.00	\$6,970.00	\$5,710.00	-18.1%	

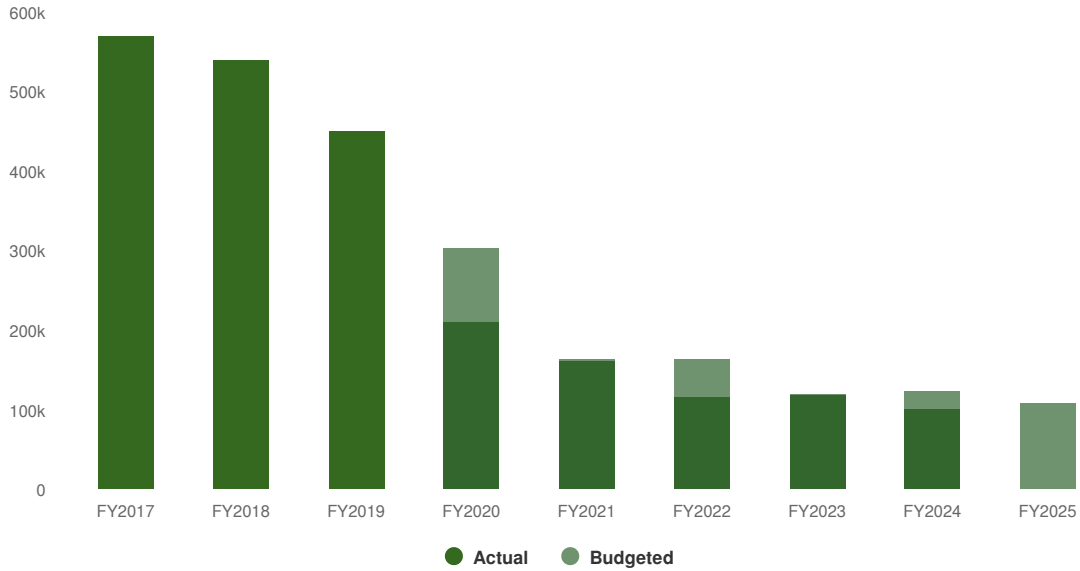


Fines and Forfeitures

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

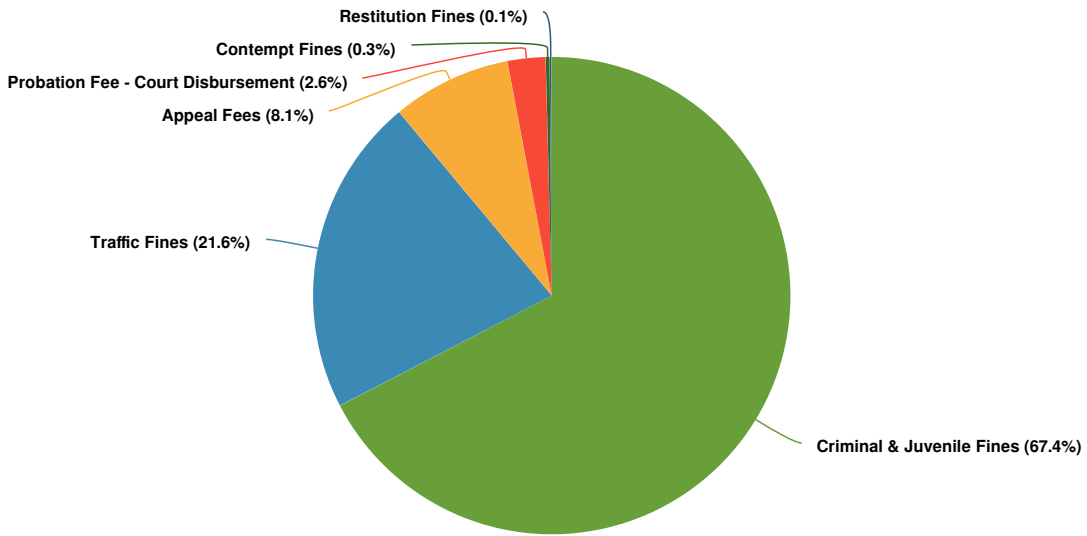
\$108,507 **-\$16,215**
(-13.00% vs. prior year)

Fines and Forfeitures Proposed and Historical Budget vs. Actual

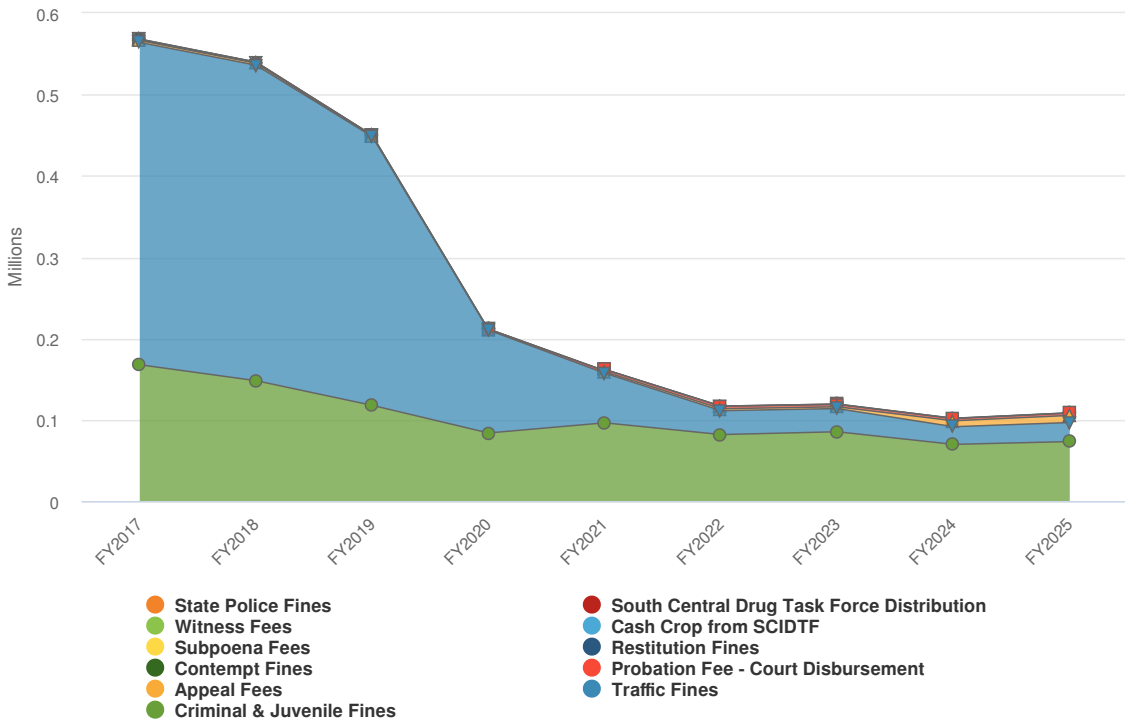


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Revenue Source						
Fees and Charges for Services						
Fines and Forfeitures						
Probation Fee - Court Disbursement						
Probation Fee - Court Disbursement	001-000-4104-000	\$2,695.00	\$2,915.00	\$2,791.20	-4.2%	
Total Probation Fee - Court Disbursement:		\$2,695.00	\$2,915.00	\$2,791.20	-4.2%	
Traffic Fines						
Traffic fines - Court disbursement	001-000-4112-000	\$21,733.21	\$31,765.34	\$23,417.46	-26.3%	
Total Traffic Fines:		\$21,733.21	\$31,765.34	\$23,417.46	-26.3%	
Criminal & Juvenile Fines						
Criminal & Juv Fines - Court disbursement	001-000-4114-000	\$69,657.88	\$86,689.80	\$73,116.56	-15.7%	
Total Criminal & Juvenile Fines:		\$69,657.88	\$86,689.80	\$73,116.56	-15.7%	
Restitution Fines						
Restitution Fines - court Disbursement	001-000-4116-000	\$150.00	\$60.00	\$150.00	150%	
Total Restitution Fines:		\$150.00	\$60.00	\$150.00	150%	
Contempt Fines						
Contempt Fines - Court Disbursement	001-000-4122-000	\$270.00	\$562.70	\$288.00	-48.8%	
Total Contempt Fines:		\$270.00	\$562.70	\$288.00	-48.8%	
Appeal Fees						
Appeal Fees - Court Disbursement	001-000-4146-000	\$7,286.50	\$2,633.40	\$8,743.80	232%	
Total Appeal Fees:		\$7,286.50	\$2,633.40	\$8,743.80	232%	
Witness Fees						
Witness Fees	001-000-4302-000	\$0.00	\$96.00	\$0.00	-100%	
Total Witness Fees:		\$0.00	\$96.00	\$0.00	-100%	
Total Fines and Forfeitures:		\$101,792.59	\$124,722.24	\$108,507.02	-13%	
Total Fees and Charges for Services:		\$101,792.59	\$124,722.24	\$108,507.02	-13%	
Total Revenue Source:		\$101,792.59	\$124,722.24	\$108,507.02	-13%	

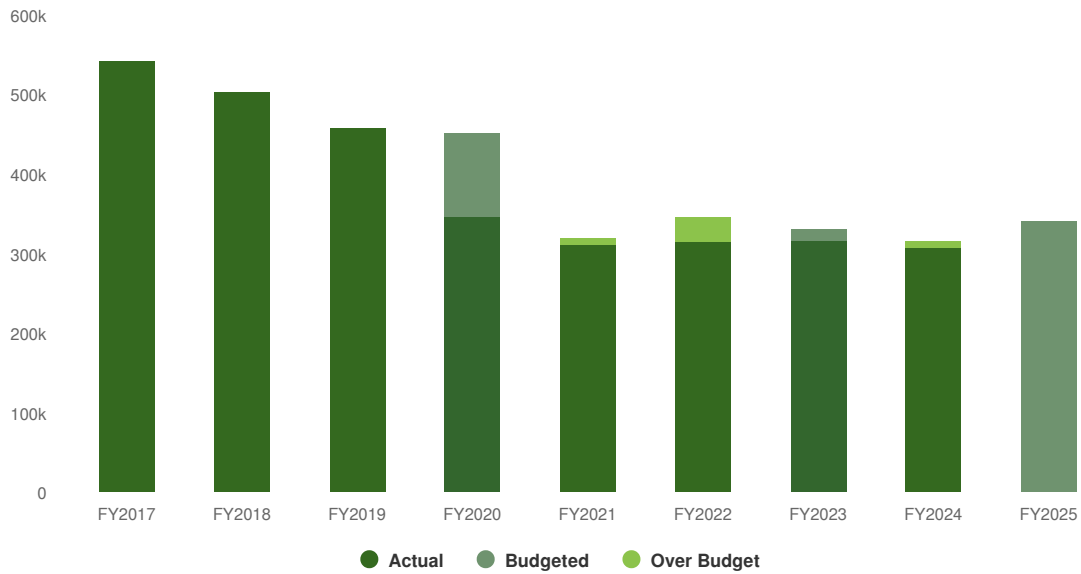


Circuit Clerk Fees

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.

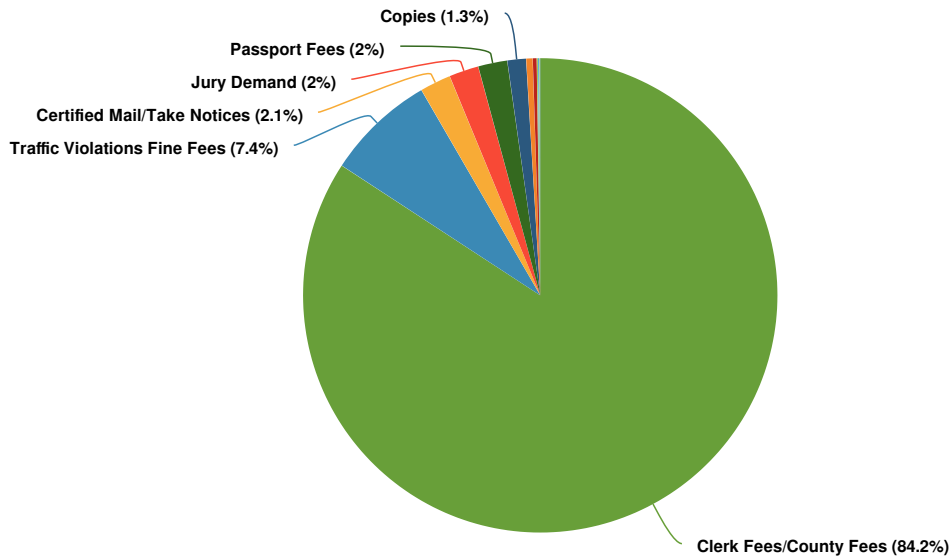
\$341,792 **\$33,729**
 (10.95% vs. prior year)

Circuit Clerk Fees Proposed and Historical Budget vs. Actual

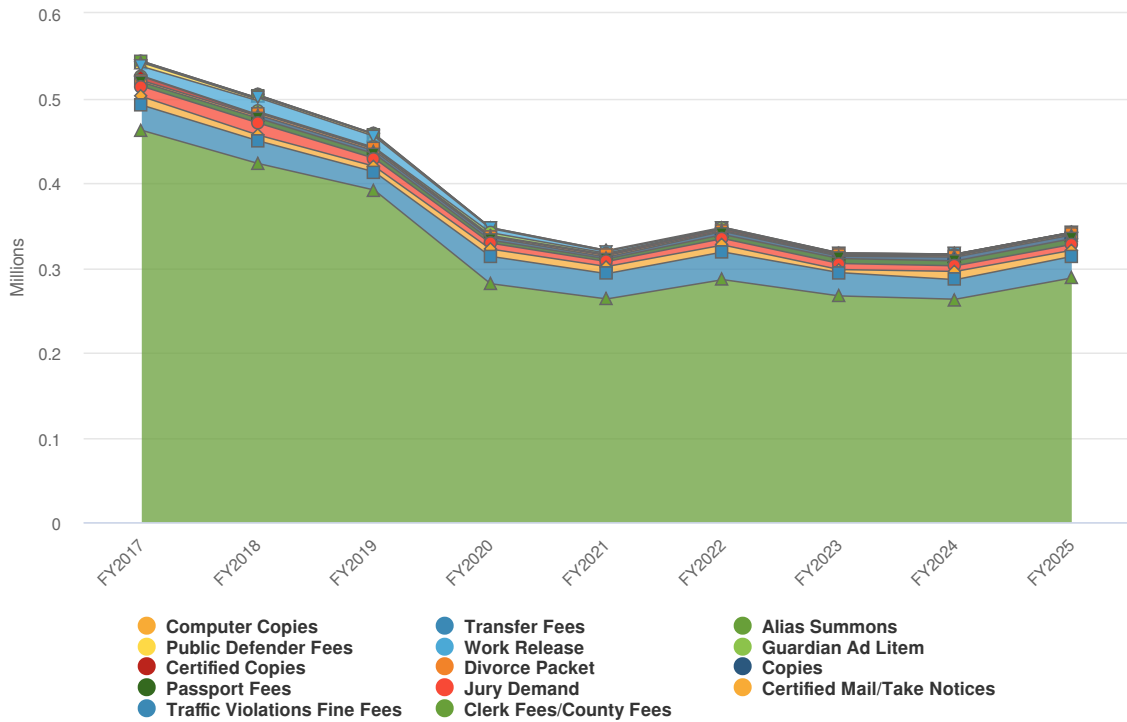


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Revenue Source						
Fees and Charges for Services						
Circuit Court Fees						
Guardian Ad Litem						
Guardian Ad Litem - Court Disbursement	001-000-4106-000	\$280.00	\$714.00	\$324.00	-54.6%	
Total Guardian Ad Litem:		\$280.00	\$714.00	\$324.00	-54.6%	
Clerk Fees/County Fees						
Clerk Fees/County Fees -Court Disbursement	001-000-4108-000	\$262,811.43	\$258,597.00	\$287,888.10	11.3%	
Total Clerk Fees/County Fees:		\$262,811.43	\$258,597.00	\$287,888.10	11.3%	
Work Release						
Work release - court disbursement	001-000-4118-000	\$1,040.00	\$792.00	\$288.00	-63.6%	
Total Work Release:		\$1,040.00	\$792.00	\$288.00	-63.6%	
Certified Copies						
Certified copies - court disbursement	001-000-4120-000	\$813.75	\$1,188.00	\$906.00	-23.7%	
Total Certified Copies:		\$813.75	\$1,188.00	\$906.00	-23.7%	
Passport Fees						
passport fees - Court Disbursement	001-000-4124-000	\$5,845.00	\$6,174.00	\$6,804.00	10.2%	
Total Passport Fees:		\$5,845.00	\$6,174.00	\$6,804.00	10.2%	
Certified Mail/Take Notices						
Certified Mail/Take Notice -Ct. Disbursement	001-000-4126-000	\$9,701.97	\$721.00	\$7,264.45	907.6%	
Total Certified Mail/Take Notices:		\$9,701.97	\$721.00	\$7,264.45	907.6%	
Divorce Packet						
Divorce Packet - Court disbursement	001-000-4128-000	\$1,380.00	\$1,176.00	\$1,536.00	30.6%	
Total Divorce Packet:		\$1,380.00	\$1,176.00	\$1,536.00	30.6%	
Alias Summons						
Alias Summons - Court Disbursement	001-000-4130-000	\$45.00	\$18.00	\$54.00	200%	
Total Alias Summons:		\$45.00	\$18.00	\$54.00	200%	
Public Defender Fees						
Public Defender - Court disbursement	001-000-4134-000	\$79.00	\$330.00	\$94.80	-71.3%	



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Total Public Defender Fees:		\$79.00	\$330.00	\$94.80	-71.3%	
Jury Demand						
Jury Demand - court disbursement	001-000-4136-000	\$6,612.50	\$7,905.00	\$6,900.00	-12.7%	
Total Jury Demand:		\$6,612.50	\$7,905.00	\$6,900.00	-12.7%	
Transfer Fees						
Transfer Fees - court Disbursement	001-000-4156-000	\$80.00	\$0.00	\$48.00	N/A	
Total Transfer Fees:		\$80.00	\$0.00	\$48.00	N/A	
Traffic Violations Fine Fees						
Traffic Violations Fine Fees - Court Disbursement	001-000-4158-000	\$23,085.20	\$27,928.00	\$25,351.91	-9.2%	
Total Traffic Violations Fine Fees:		\$23,085.20	\$27,928.00	\$25,351.91	-9.2%	
Copies						
Copies	001-000-4654-000	\$4,446.60	\$2,520.00	\$4,333.02	71.9%	
Total Copies:		\$4,446.60	\$2,520.00	\$4,333.02	71.9%	
Total Circuit Court Fees:		\$316,220.45	\$308,063.00	\$341,792.28	10.9%	
Total Fees and Charges for Services:		\$316,220.45	\$308,063.00	\$341,792.28	10.9%	
Total Revenue Source:		\$316,220.45	\$308,063.00	\$341,792.28	10.9%	

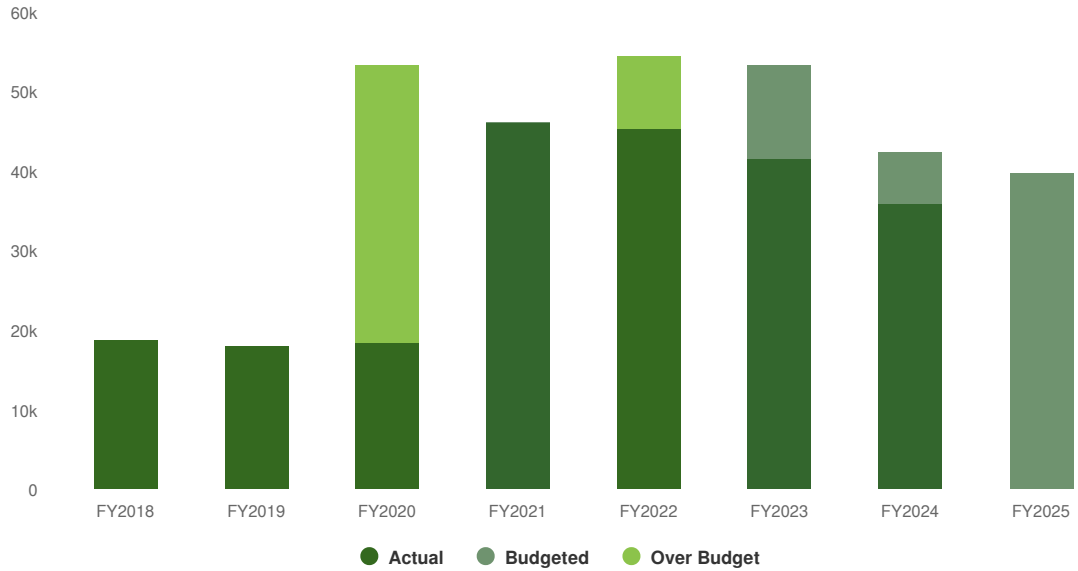


State's Attorney Fees

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

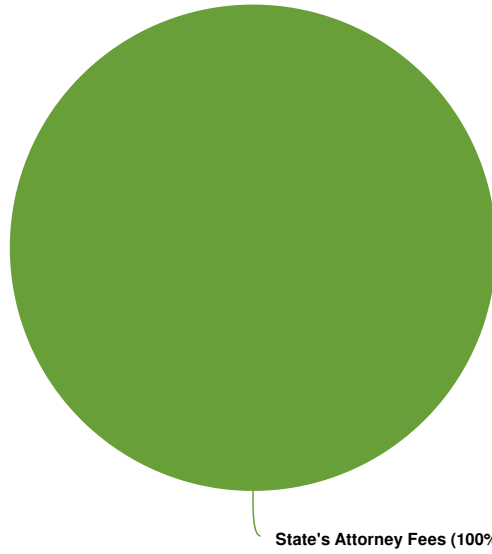
\$39,791 **-\$2,684**
(-6.32% vs. prior year)

State's Attorney Fees Proposed and Historical Budget vs. Actual

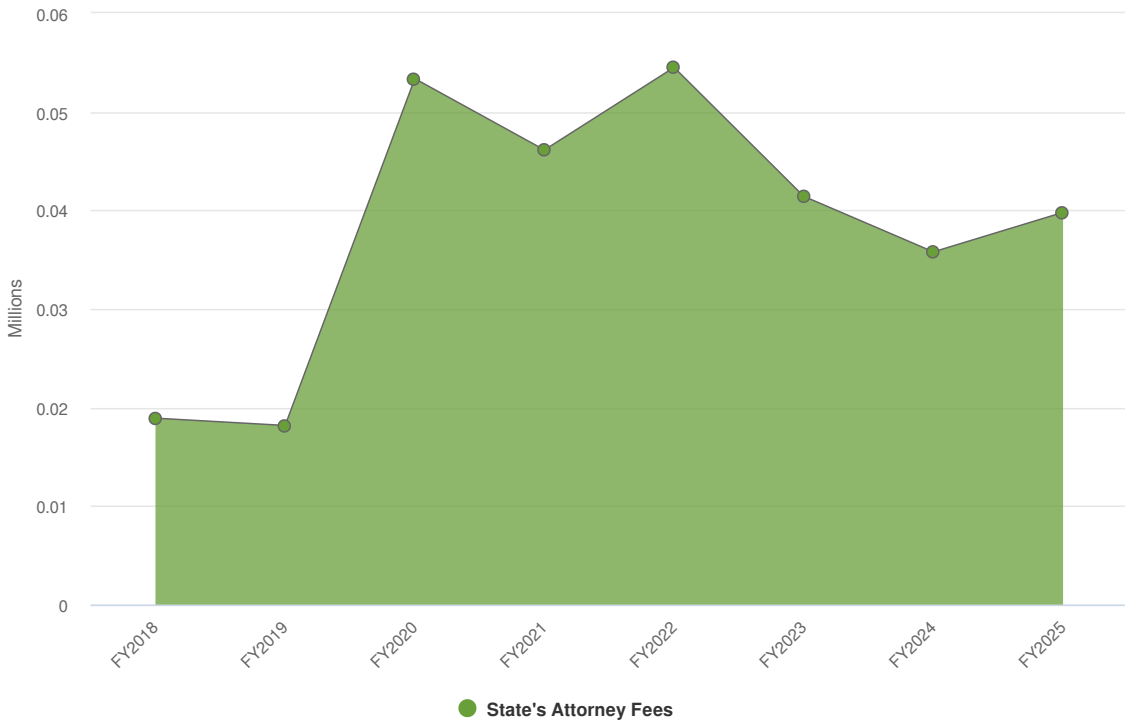


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Revenue Source						
Fees and Charges for Services						
State's Attorney Fees						
States Attorney Fees - Court disbursement	001-000-4110-000	\$35,784.65	\$42,475.00	\$39,791.32	-6.3%	
Total State's Attorney Fees:		\$35,784.65	\$42,475.00	\$39,791.32	-6.3%	
Total Fees and Charges for Services:		\$35,784.65	\$42,475.00	\$39,791.32	-6.3%	
Total Revenue Source:		\$35,784.65	\$42,475.00	\$39,791.32	-6.3%	

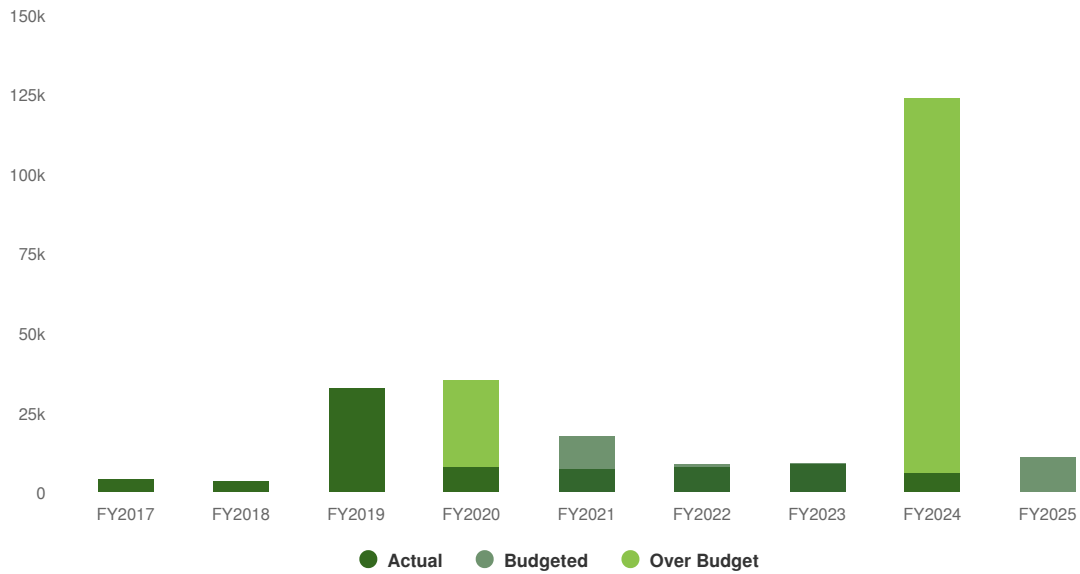


Interest Income

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

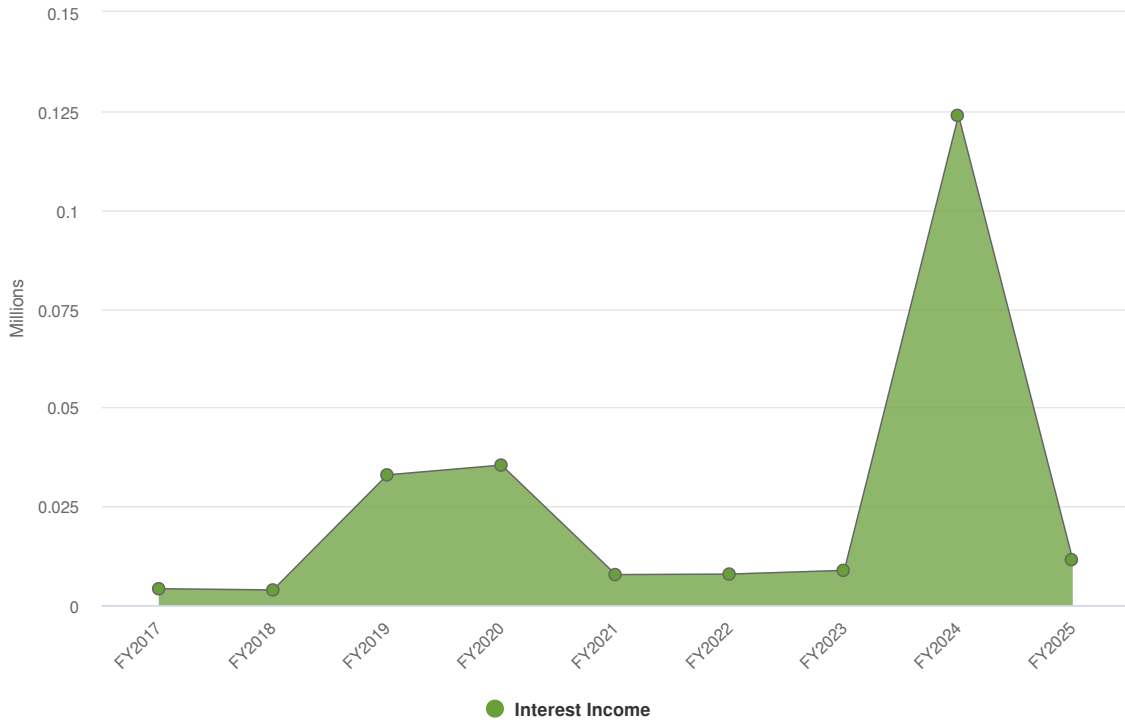
\$11,484 **\$5,391**
 (88.48% vs. prior year)

Interest Income Proposed and Historical Budget vs. Actual



Revenues by Source

Budgeted and Historical 2025 Revenues by Source



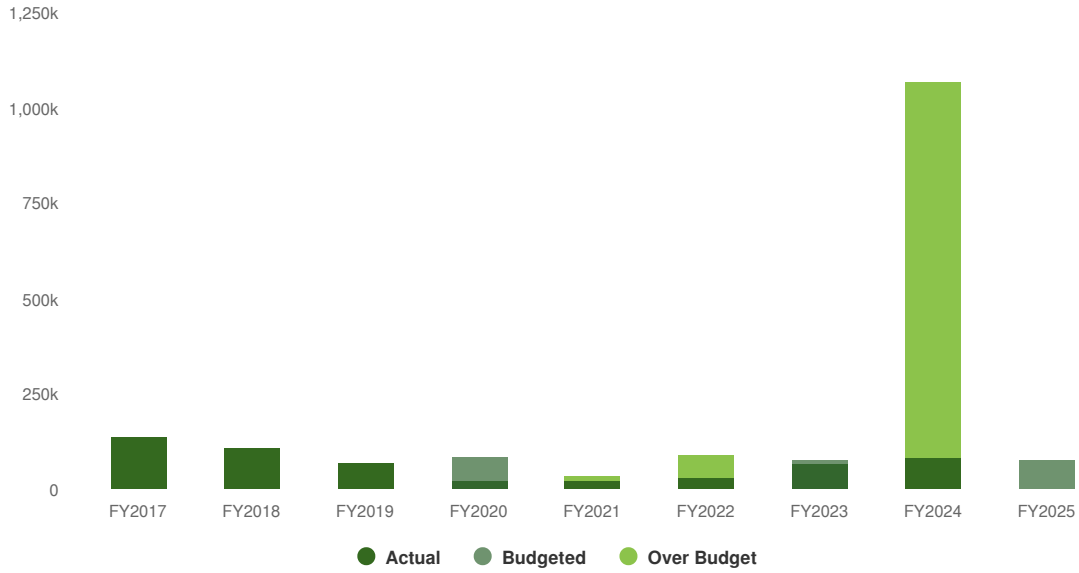
Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Revenue Source						
Fees and Charges for Services						
Interest Income						
Trust Interests-Div. Dist.	001-000-4602-000	\$21.05	\$25.00	\$25.26	1%	
Interest Earned	001-000-4604-000	\$123,858.88	\$6,068.00	\$11,459.00	88.8%	
Total Interest Income:		\$123,879.93	\$6,093.00	\$11,484.26	88.5%	
Total Fees and Charges for Services:		\$123,879.93	\$6,093.00	\$11,484.26	88.5%	
Total Revenue Source:		\$123,879.93	\$6,093.00	\$11,484.26	88.5%	



Misc. Reimbursement

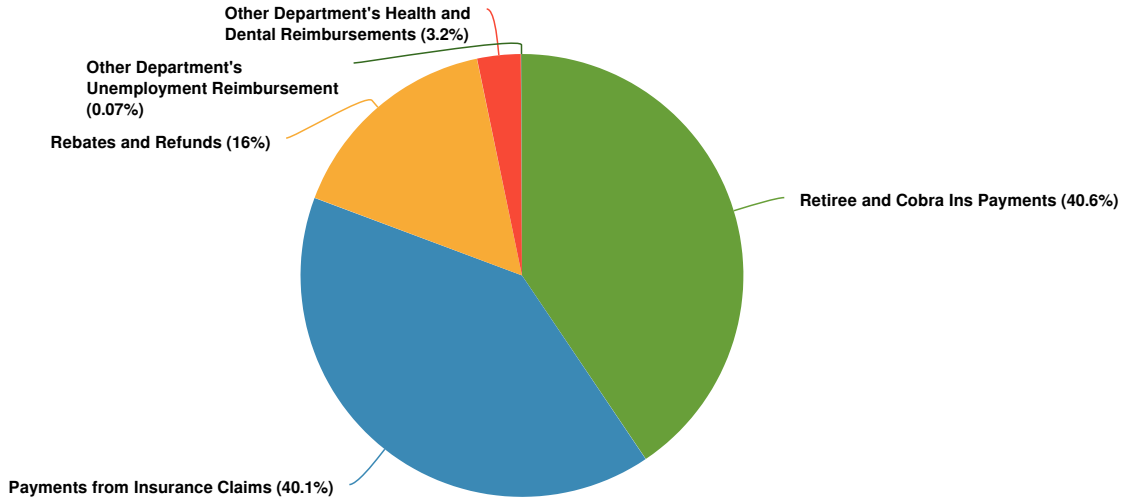
\$80,478 **-\$2,479**
(-2.99% vs. prior year)

Misc. Reimbursement Proposed and Historical Budget vs. Actual

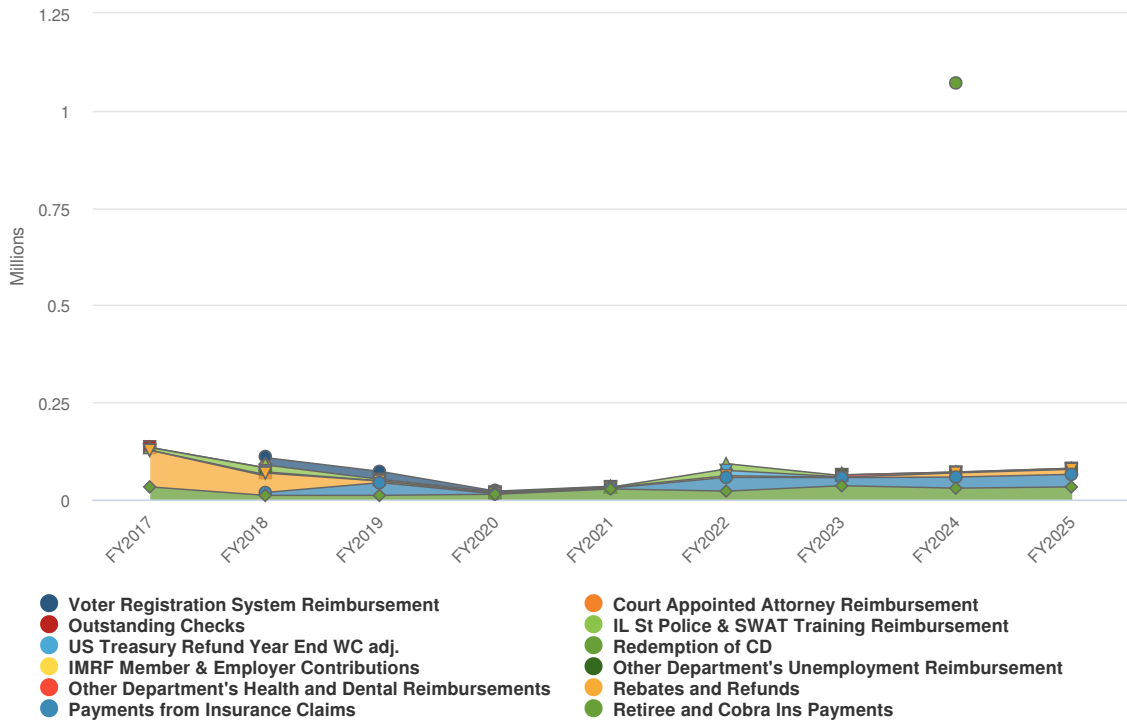


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Revenue Source						
Fees and Charges for Services						
Misc. Reimbursement						
Retiree and Cobra Ins Payments						
Retiree and Cobra Ins Payments	001-000-4616-000	\$29,424.64	\$36,817.36	\$32,646.12	-11.3%	
Total Retiree and Cobra Ins Payments:		\$29,424.64	\$36,817.36	\$32,646.12	-11.3%	
Rebates and Refunds						
Rebates and Refunds	001-000-4622-000	\$10,752.00	\$24,877.00	\$12,902.40	-48.1%	
Total Rebates and Refunds:		\$10,752.00	\$24,877.00	\$12,902.40	-48.1%	
Payments from Insurance Claims						
Payments from Insurance Claims	001-000-4664-000	\$28,532.95	\$16,675.00	\$32,305.72	93.7%	
Total Payments from Insurance Claims:		\$28,532.95	\$16,675.00	\$32,305.72	93.7%	
Redemption of CD						
CD REDEMPTION - GENERAL	001-000-4670-000	\$1,000,000.00		\$0.00	N/A	
Total Redemption of CD:		\$1,000,000.00		\$0.00	N/A	
Other Department's Health and Dental Reimbursements						
Other Depts Health, Dental, Life Reimb.	001-000-4686-000	\$2,142.63	\$4,517.00	\$2,571.16	-43.1%	
Total Other Department's Health and Dental Reimbursements:		\$2,142.63	\$4,517.00	\$2,571.16	-43.1%	
Other Department's Unemployment Reimbursement						
Other Depts Unemployment Reimb.	001-000-4688-000	\$43.65	\$70.00	\$52.38	-25.2%	
Total Other Department's Unemployment Reimbursement:		\$43.65	\$70.00	\$52.38	-25.2%	
Total Misc. Reimbursement:		\$1,070,895.87	\$82,956.36	\$80,477.78	-3%	
Total Fees and Charges for Services:		\$1,070,895.87	\$82,956.36	\$80,477.78	-3%	
Total Revenue Source:		\$1,070,895.87	\$82,956.36	\$80,477.78	-3%	

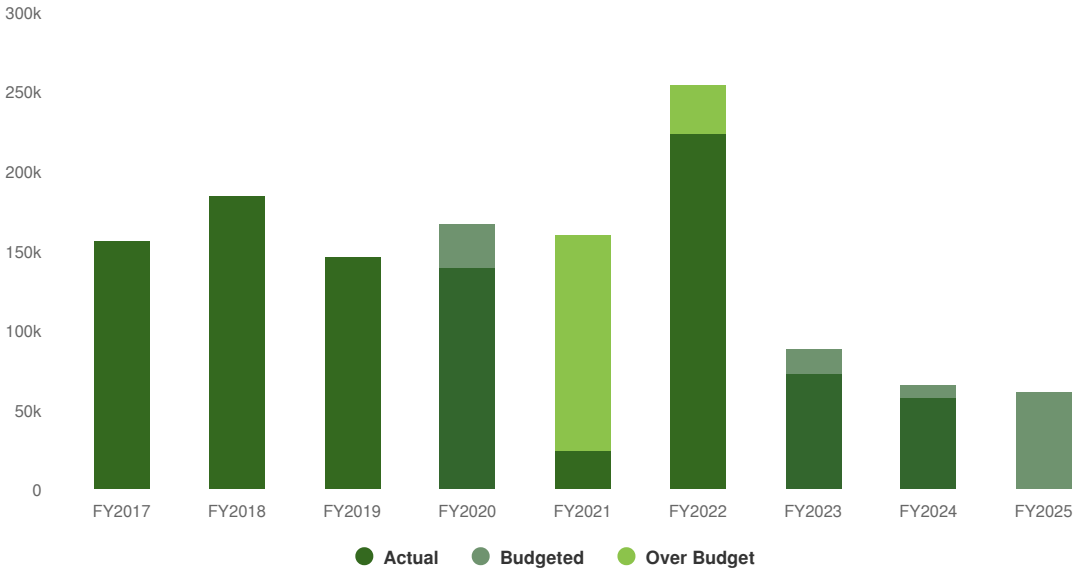


Miscellaneous

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.

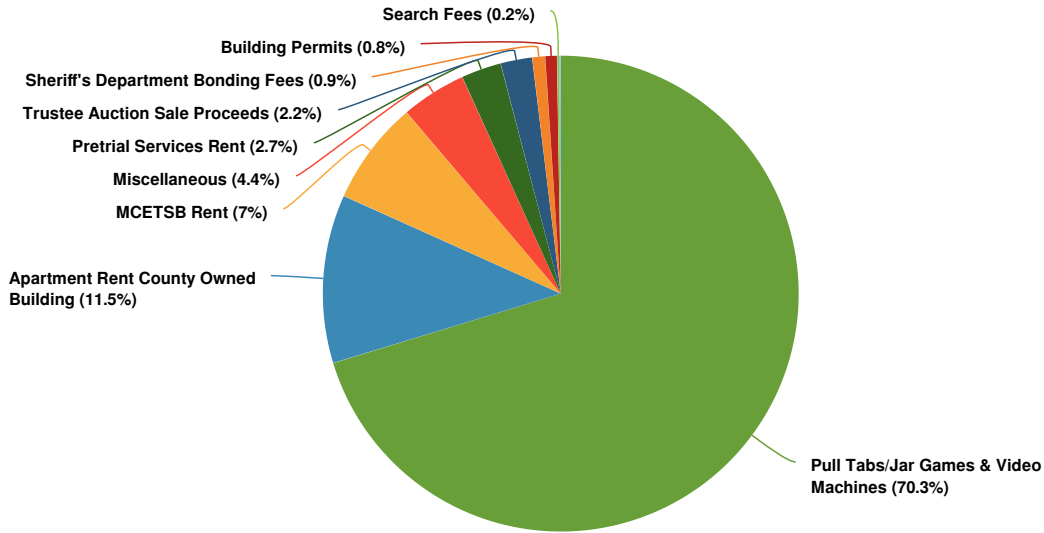
\$61,286 **-\$4,703**
 (-7.13% vs. prior year)

Miscellaneous Proposed and Historical Budget vs. Actual

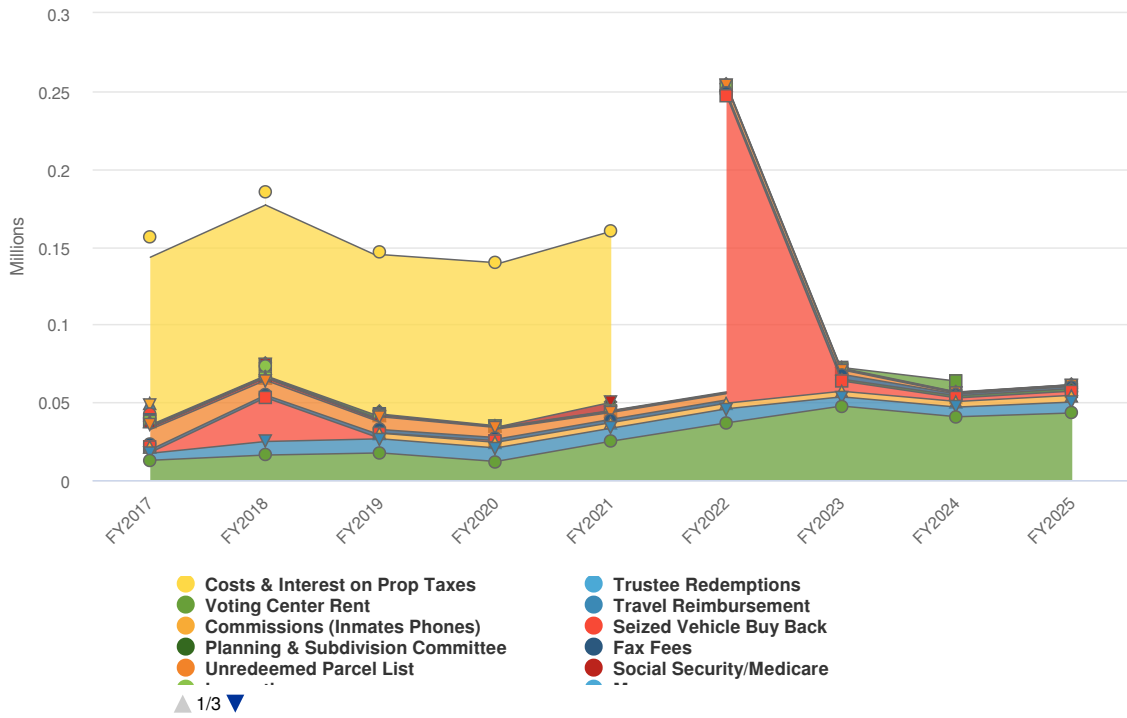


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Revenue Source						
Fees and Charges for Services						
Miscellaneous						
Trustee Auction Sale Proceeds						
Trustee Auction Sale Proceeds	001-000-4212-000	\$1,098.75	\$3,298.00	\$1,318.50	-60%	
Total Trustee Auction Sale Proceeds:		\$1,098.75	\$3,298.00	\$1,318.50	-60%	
Trustee Redemptions						
TRUSTEE REDEMPTIONS -	001-000-4216-000	-\$5,715.92		\$0.00	N/A	
Total Trustee Redemptions:		-\$5,715.92		\$0.00	N/A	
Search Fees						
Search Fees	001-000-4310-000	\$88.50	\$107.00	\$106.20	-0.7%	
Total Search Fees:		\$88.50	\$107.00	\$106.20	-0.7%	
MCETSB Rent						
MCETSB Rent	001-000-4352-000	\$3,600.00	\$4,320.00	\$4,320.00	0%	
Total MCETSB Rent:		\$3,600.00	\$4,320.00	\$4,320.00	0%	
Voting Center Rent						
Voting Center Rent	001-000-4361-000	\$7,000.00	\$0.00	\$0.00	0%	
Total Voting Center Rent:		\$7,000.00	\$0.00	\$0.00	0%	
Apartment Rent County Owned Building						
Apartment Rent County Owned Building	001-000-4362-000	\$6,225.00	\$6,180.00	\$7,020.00	13.6%	
Total Apartment Rent County Owned Building:		\$6,225.00	\$6,180.00	\$7,020.00	13.6%	
Pretrial Services Rent						
Pretrial Services Rent	001-000-4363-000	\$1,389.12	\$533.00	\$1,666.94	212.7%	
Total Pretrial Services Rent:		\$1,389.12	\$533.00	\$1,666.94	212.7%	
Sheriff's Department Bonding Fees						
Sheriffs Dept Bonding Fees	001-000-4620-000	\$520.00	\$2,760.00	\$540.00	-80.4%	
Total Sheriff's Department Bonding Fees:		\$520.00	\$2,760.00	\$540.00	-80.4%	



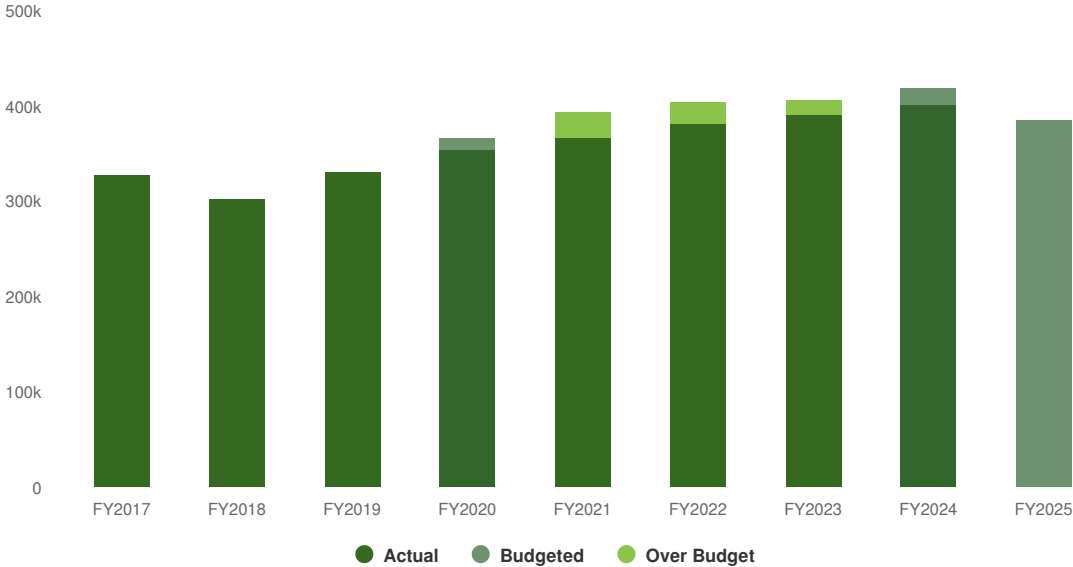
Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Maps						
Maps	001-000-4624-000	\$230.00	\$378.00	\$48.00	-87.3%	
Total Maps:		\$230.00	\$378.00	\$48.00	-87.3%	
Building Permits						
Building Permits	001-000-4626-000	\$500.00	\$480.00	\$480.00	0%	
Total Building Permits:		\$500.00	\$480.00	\$480.00	0%	
Pull Tabs/Jar Games & Video Machines						
Pull Tabs/Jar Games	001-000-4636-000	\$40,632.44	\$47,774.00	\$43,076.50	-9.8%	
Total Pull Tabs/Jar Games & Video Machines:		\$40,632.44	\$47,774.00	\$43,076.50	-9.8%	
Miscellaneous						
Miscellaneous	001-000-4640-000	\$2,258.30	\$159.00	\$2,709.96	1,604.4%	
Total Miscellaneous:		\$2,258.30	\$159.00	\$2,709.96	1,604.4%	
Total Miscellaneous:		\$57,826.19	\$65,989.00	\$61,286.10	-7.1%	
Total Fees and Charges for Services:		\$57,826.19	\$65,989.00	\$61,286.10	-7.1%	
Total Revenue Source:		\$57,826.19	\$65,989.00	\$61,286.10	-7.1%	



Dispatching Services

\$385,682 **-\$32,687**
(-7.81% vs. prior year)

Dispatching Services Proposed and Historical Budget vs. Actual



Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	Account ID	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	Notes
Revenue Source						
Fees and Charges for Services						
Dispatching Services						
Dispatching Services	001-000-4646-000	\$400,487.88	\$418,369.00	\$385,682.00	-7.8%	
Total Dispatching Services:		\$400,487.88	\$418,369.00	\$385,682.00	-7.8%	
Total Fees and Charges for Services:		\$400,487.88	\$418,369.00	\$385,682.00	-7.8%	
Total Revenue Source:		\$400,487.88	\$418,369.00	\$385,682.00	-7.8%	

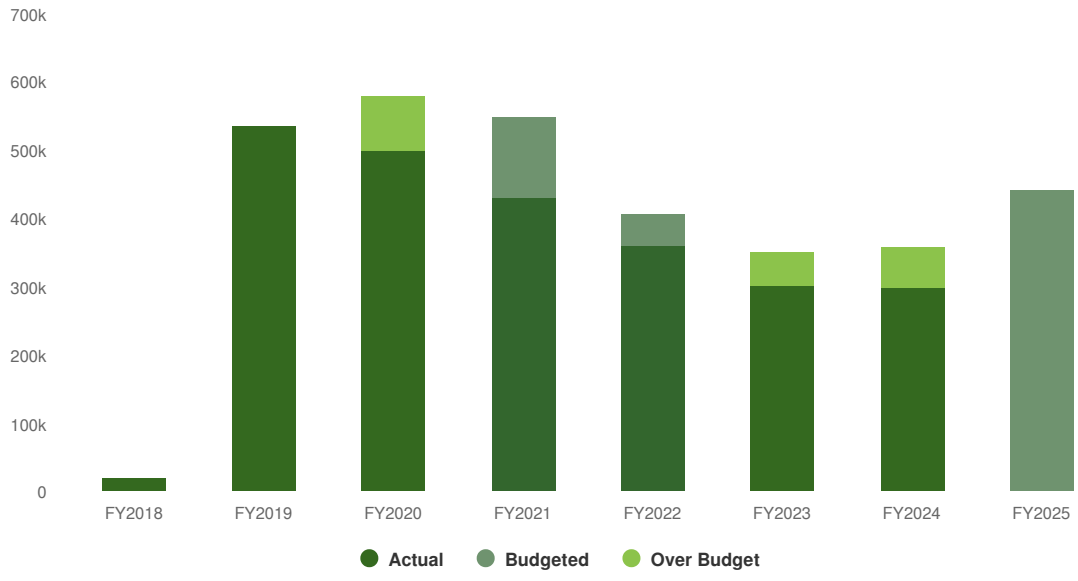


Housing Federal Prisoners

The Sheriff has a contract with the federal government to house federal prisoners who have not yet been sentenced. The County receives a daily reimbursement for each day a prisoner is held as well as a travel reimbursement for anytime the prisoner is transported to a court hearing.

\$441,464 **\$141,464**
 (47.15% vs. prior year)

Housing Federal Prisoners Proposed and Historical Budget vs. Actual

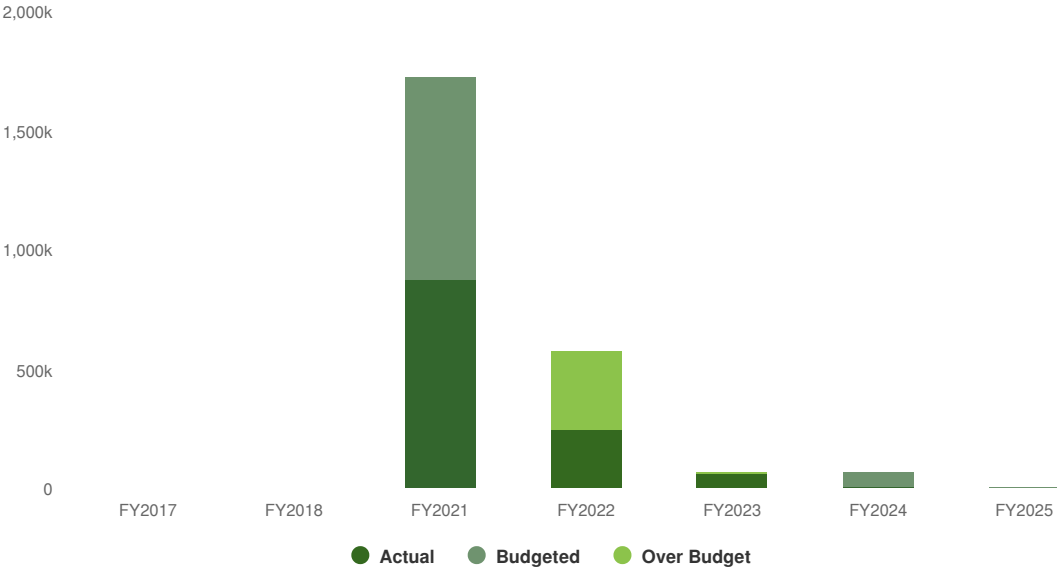


Grants/Donations

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

\$7,291 **-\$61,612**
 (-89.42% vs. prior year)

Grants/Donations Proposed and Historical Budget vs. Actual



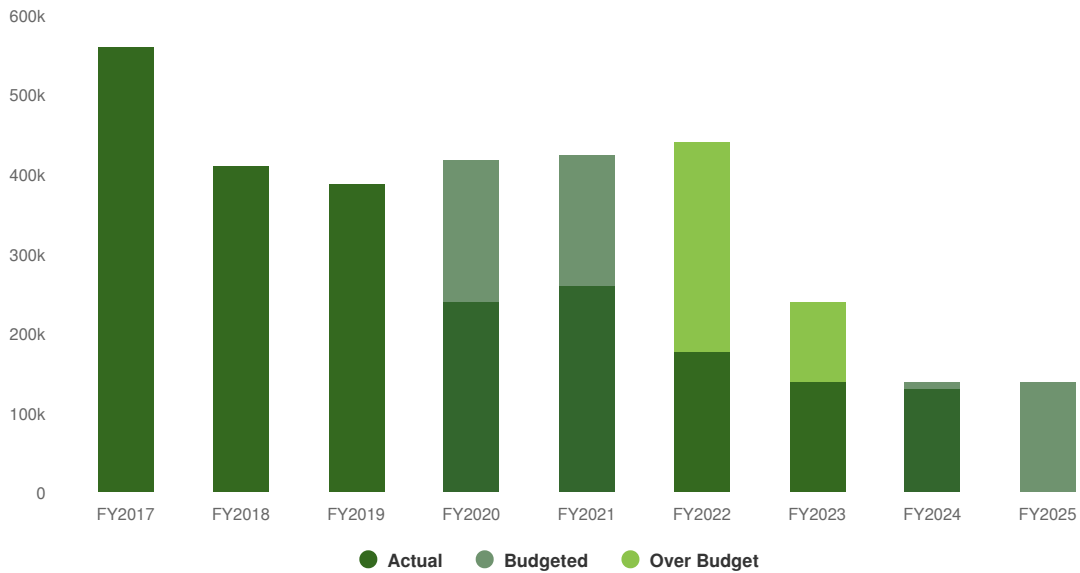
Transfers In

The transfers budgeted for in FY 24-25 include:

- Document Storage Fund - \$50,000
- Public Safety Fund - \$25,000
- Police Vehicle Fund - \$300
- DUI Equipment Fund - \$4,000
- Sheriff General Fund - \$30,000
- Sheriff's COP Grant Fund - \$65,500
- Court Security Fund - \$65,000

\$140,000 **\$0**
 (0.00% vs. prior year)

Transfers In Proposed and Historical Budget vs. Actual

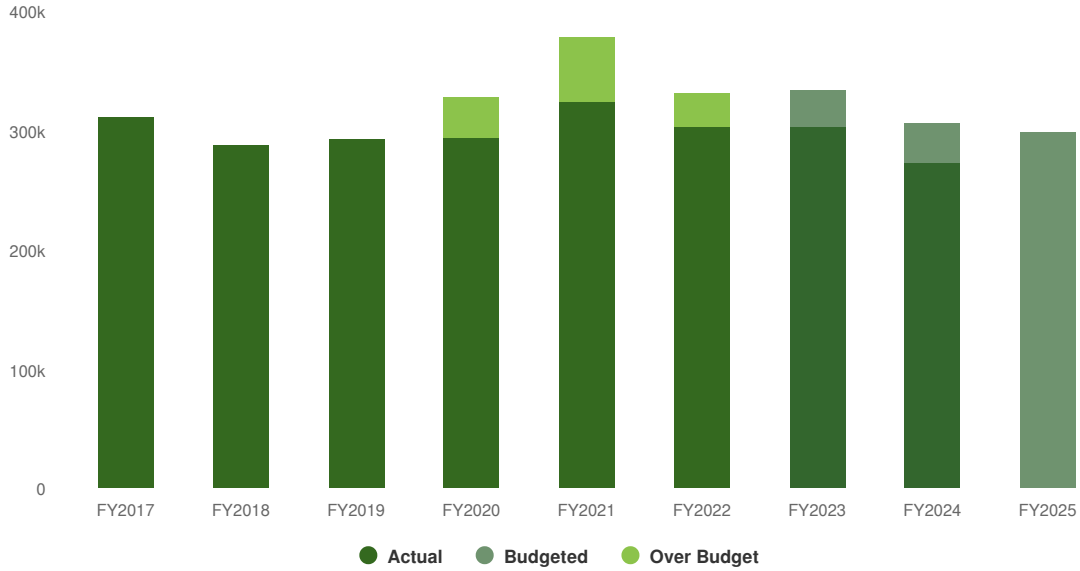


County Clerk General Fund

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.

\$299,718 **-\$6,856**
 (-2.24% vs. prior year)

County Clerk General Fund Proposed and Historical Budget vs. Actual



The County Clerk General Fund has a budget of \$1,000,000 for the distributions to the General Fund, state, and other expenses.

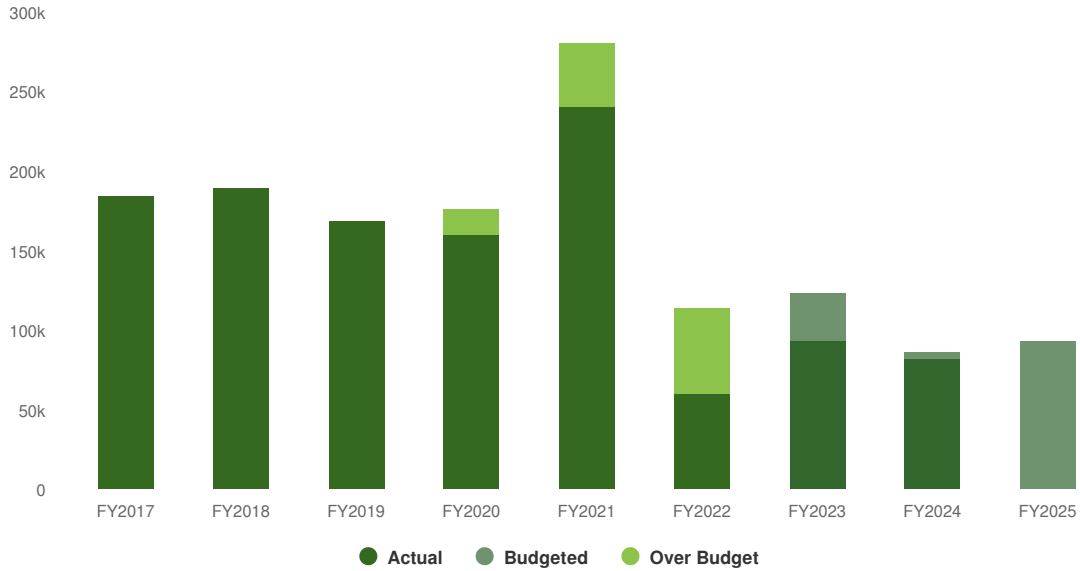


Real Estate Stamps Tax

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.

\$93,581 **\$6,588**
 (7.57% vs. prior year)

Real Estate Stamps Tax Proposed and Historical Budget vs. Actual



CAPITAL IMPROVEMENTS



Courthouse Capital Improvements

Beginning in 2013, the County Board has utilized grants as well as general fund dollars to provide for capital improvements to the historic Courthouse. This page will briefly summarize past projects as well as outline any future projects being discussed at the time of the budget preparation.

Completed Projects

- North Stairs Renovation - Completed in 2013, the north exterior staircase of the Courthouse was completely removed and restored.
- Courthouse Gutter and Tuck Pointing - Completed in 2015, the Courthouse gutters were completely replaced, all decorative stone work around the roof of the Courthouse was inspected and secured from falling, and tuckpointing was completed around the Courthouse.
- Courthouse Elevator Upgrade - Completed in 2017, the Courthouse elevator was refurbished and modernized for the first time since its installation.
- Courthouse Fire Alarm System Installation - Completed in 2017, a fire alarm system was installed throughout the building for the first time
- Courthouse Exterior Lighting Installation - Completed in 2017, exterior lighting was installed around the building, including lighting on the roof towards the dome and pods all the way around the building and a pole light in the employee parking lot.
- Courthouse Dome and Roof Repair and Painting - Completed in 2021, the Courthouse Dome was completely repainted and new metal roof was installed around the building
- Courthouse Ground Floor Restroom Renovations - Completed in 2022, the men and womens' restrooms on the ground floor are being completely renovated
- Courthouse Window and Masonry Repair and Painting - Completed in 2022, the Courthouse windows are being repaired where necessary and recaulked. Once finished, they were be painted.
- Courthouse Sealing - Completed in 2023, Once the windows project is completed, the exterior of the building was sprayed with a sealer to hopefully prevent further deterioration of the stone work and avoid water damage and leaks

Projects Currently In Progress

- Courthouse HVAC Replacement and Upgrades - The county has entered into a contract for the complete renovation of the Courthouse's aging HVAC system.
- Voting Center Parking Lot Expansion - The county has entered into a contract for expanding the parking lot of the Voting Center across the street from the Courthouse.

Projects Being Considered

- Courthouse Interior Lighting Improvements



APPENDIX



Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Program: A combination of activities to accomplish an end.

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

