

MACOUPIN COUNTY BOARD
RESOLUTION No. 2016.22

**A Resolution Establishing Appropriations for the General Fund and
Special Funds for Fiscal Year 2016-2017**

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 June 16, 2016; June 20, 2016; June 21, 2016, July 7, 2016 and August 4, 2016 in public to hold discussions on the FY 2016-2017 budget; therefore

BE IT RESOLVED, the Macoupin County Board establishes appropriations for the Fiscal Year 2016-2017 general fund budget totaling \$7,609,850.60 as enumerated in the following; and

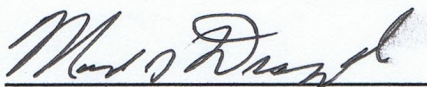
BE IT FURTHER RESOLVED, the Macoupin County Board establishes appropriations for the Fiscal Year 2016-2017 special fund budgets as enumerated in the following; and

BE IT FURTHER RESOLVED, that unless otherwise noted the appropriation for each office/department shall be effective for the period of September 1, 2016 through August 31, 2017.

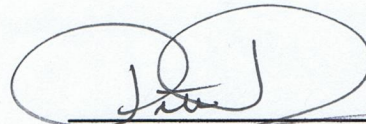
SIGNED this 9th day of August, 2016.

Voting Yes: 18

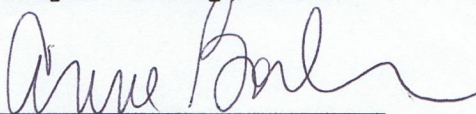
Voting No: 0



Mark Dragovich
Chairman of the Board
Macoupin County, Illinois



Pete Duncan
Clerk
Macoupin County, Illinois



Anne Boehm
Treasurer
Macoupin County, Illinois



Macoupin County **ILLINOIS**

FY 2016-2017 ADOPTED BUDGET

August 9, 2016 Adopted Budget



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SUMMARY OF FY 2015-2016 GENERAL FUND BUDGET

AUGUST 9, 2016 ADOPTED

I. General Fund Expenses Summary

2016-2017	Macoupin County Budget Worksheet				
	Expenses				
		2014-2015	2015-2016	2015-2016	2016-2017
Item No.	Item	Audited	Budget	Budget	Budget
		Expenditures	Projected	Est. Expend	
01 100	County Administration	\$ 84,999.00	\$ 108,500.00	\$ 108,500.00	\$ 128,000.00
01 111	County Board	\$ 88,000.00	\$ 80,000.00	\$ 80,000.00	\$ 77,000.00
01 112	Macoupin Emergency Management	\$ 87,000.00	\$ 54,000.00	\$ 54,000.00	\$ 53,176.10
01 113	Courthouse	\$ 88,999.00	\$ 105,000.00	\$ 105,000.00	\$ 333,000.00
01 114	County Clerk & Recorder	\$ 308,000.00	\$ 310,000.00	\$ 310,000.00	\$ 350,000.00
01 115	Elections	\$ 265,002.00	\$ 265,000.00	\$ 265,000.00	\$ 265,000.00
01 116	Treasurer	\$ 154,000.00	\$ 147,000.00	\$ 147,000.00	\$ 143,325.00
01 117	Supervisor of Assesments	\$ 152,000.00	\$ 137,000.00	\$ 137,000.00	\$ 133,496.00
01 120	Circuit Clerk	\$ 481,999.00	\$ 495,000.00	\$ 495,000.00	\$ 481,771.00
01 121	Circuit Court	\$ 165,000.00	\$ 94,500.00	\$ 94,500.00	\$ 97,000.00
01 122	Public Defender	\$ 224,000.00	\$ 228,500.00	\$ 228,500.00	\$ 241,500.00
01 123	Animal Control		\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
01 124	States Attorney	\$ 434,000.00	\$ 427,000.00	\$ 427,000.00	\$ 416,500.00
01 128	Building Maintenance	\$ 4,000.00	\$ 3,000.00	\$ 3,000.00	
01 131	Copy Room	\$ 9,610.00	\$ 23,385.00	\$ 10,000.00	\$ 10,000.00
01 137	Jury Commission	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
01 141	Superintendent of Schools***	\$ 77,657.00	\$ 64,000.00	\$ 64,000.00	\$ 64,000.00
01 143	Tax Assessment and Collections	\$ 71,000.00	\$ 89,500.00	\$ 89,500.00	\$ 87,262.50
01 151	Coroner	\$ 84,000.00	\$ 85,000.00	\$ 85,000.00	\$ 86,820.00
01 161	Purchase of New Vehicles	\$ -	\$ 10,200.00	\$ 10,200.00	\$ 106,000.00
01 171	Court Security	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 120,000.00
01 181	Jail Medical	\$ 86,000.00	\$ 84,000.00	\$ 84,000.00	\$ 90,000.00
01 211	Sheriff	\$ 2,229,763.00	\$ 2,091,800.00	\$ 2,091,800.00	\$ 1,909,000.00
01 215	Jail	\$ 775,001.00	\$ 851,000.00	\$ 851,000.00	\$ 753,000.00
01 221	Probation	\$ 366,431.00	\$ 376,000.00	\$ 376,000.00	\$ 379,000.00
01 302	Miscellaneous-Real Rst. Stamp	\$ 140,000.00	\$ 128,000.00	\$ 82,000.00	\$ 82,000.00
01 303	MEDP Reimbursable Salaries	\$ 15,400.00			\$ -
01 305	Contractual Services	\$ 30,000.00	\$ 27,000.00	\$ 30,000.00	\$ 40,000.00
01 306	Insurance	\$ 800,000.00	\$ 900,000.00	\$ 900,000.00	\$ 950,000.00
01 307	Drug Task Force	\$ 54,000.00	\$ 54,000.00	\$ 54,000.00	\$ 54,000.00
01 308	County and Community Development		\$ 16,500.00	\$ 16,500.00	\$ 4,000.00
01 310	Capital Outlay	\$ 236,900.00	\$ 64,856.16	\$ 50,000.00	\$ 80,000.00
	Archives	\$ 1,545.00			
	Interagency Loans		\$ 65,000.00		\$ 65,000.00
	General Fund Total	\$ 7,619,306.00	\$ 7,494,741.16	\$ 7,358,500.00	\$ 7,609,850.60
	Total Revenues	\$ 7,044,315.00	\$ 7,374,425.00	\$ 7,881,811.74	\$ 7,620,915.00
	Excess (Deficiency)	\$ (574,991.00)	\$ (120,316.16)	\$ 523,311.74	\$ 11,064.40

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

II. General Fund Revenues Summary

Item No.	Item	2014-2015	2015-2016	2015-2016	2016-2017
		Audited	Revenues	Revenues	Revenues
		Revenues	Projected	Est. Receipts	Estimated
	Property Taxes	\$ 1,098,277.00	\$ 1,200,000.00	\$ 1,400,000.00	\$ 1,200,000.00
	Intergovernmental				
	Sales, Use and Photo tax	\$ 1,395,720.00	\$ 1,388,000.00	\$ 1,398,019.36	\$ 1,400,000.00
	Income Tax	\$ 1,587,120.00	\$ 1,400,000.00	\$ 1,581,520.70	\$ 1,580,000.00
	Personal Property replacement Tax	\$ 212,424.00	\$ 210,000.00	\$ 205,287.25	\$ 201,000.00
	Probation Offices Salary	\$ 261,779.00	\$ 184,000.00	\$ 196,705.70	\$ 196,000.00
	States Attorney Salary	\$ 120,564.00	\$ 152,000.00	\$ 159,144.74	\$ 152,000.00
	Public Defender Salary	\$ 91,584.00	\$ 100,600.00	\$ 109,900.96	\$ 100,600.00
	Election Judges Salary	\$ 20,925.00	\$ 8,825.00	\$ 8,825.00	\$ 12,885.00
	Supervisor of Assesments Salary	\$ 23,134.00	\$ 27,000.00	\$ 34,894.19	\$ 27,000.00
	Emergency Services Disaster Assistance	\$ 24,588.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
	South Central Illinois Drug Task Force	\$ 56,005.00	\$ 54,000.00	\$ 54,000.00	\$ 54,000.00
	States Attorney Grant		\$ -		\$ -
	Interagency Loan		\$ 65,000.00		\$ 65,000.00
	Total Intergovernmental	\$ 3,793,843.00	\$ 3,614,425.00	\$ 3,773,297.90	\$ 3,813,485.00
	Licenses and Permits	\$ 5,505.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
	Fines and Forfeitures	\$ 376,892.00	\$ 442,000.00	\$ 442,000.00	\$ 442,000.00
	Circuit Clerk Fees	\$ 405,597.00	\$ 326,000.00	\$ 395,720.80	\$ 395,000.00
	States Attorney Fees	\$ 15,901.00	\$ 16,000.00	\$ 19,549.99	\$ 19,000.00
	Fees Tax Sale		\$ 82,000.00	\$ 82,000.00	\$ 82,000.00
	Interest income	\$ 3,624.00	\$ 8,000.00	\$ 11,506.96	\$ 11,000.00
	Misc Reimbursements	\$ 117,665.00	\$ 118,000.00	\$ 118,869.79	\$ 100,000.00
	Miscellaneous	\$ 246,817.00	\$ 250,000.00	\$ 211,489.30	\$ 211,000.00
	Direct Transfer from ETSB / 911	\$ 273,200.00	\$ 273,000.00	\$ 281,377.00	\$ 289,430.00
	Grants/Donations	\$ 75,000.00	\$ -		\$ 50,000.00
	Total Fees and Charges for Services	\$ 1,520,201.00	\$ 1,518,000.00	\$ 1,562,513.84	\$ 1,602,430.00
	Total General Fund Revenue W/O Transfers	\$ 6,412,321.00	\$ 6,332,425.00	\$ 6,735,811.74	\$ 6,615,915.00
	Fund Transfers				
	GIS Elected Officials		\$ 38,000.00	\$ 38,000.00	\$ 38,000.00
	Arrestee's Medical Cost Fund Transfer		\$ 50,000.00	\$ 50,000.00	\$ 60,000.00
	Public Safety Fund	\$ 16,309.00	\$ 103,000.00	\$ 103,000.00	\$ 100,000.00
	Document Storage Fund		\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
	Sheriffs COPS Fund		\$ 68,000.00	\$ 68,000.00	\$ 80,000.00
	Police Vehicle Fund				\$ 5,000.00
	DUI Equipment Fund		\$ -	\$ -	\$ 18,000.00
	Court Security	\$ 25,000.00	\$ 106,000.00	\$ 106,000.00	\$ 65,000.00
	County Farm Account				
	Probation Fee Fund		\$ 55,000.00	\$ 55,000.00	\$ 67,000.00
	Sheriff General Fund	\$ 55,685.00	\$ 52,000.00	\$ 52,000.00	\$ 46,000.00
	County Clerk General Fund	\$ 340,000.00	\$ 330,000.00	\$ 396,000.00	\$ 300,000.00
	Real Estate Stamps Fund Transfer	\$ 195,000.00	\$ 190,000.00	\$ 228,000.00	\$ 176,000.00
	Total Operating Transfers In	\$ 631,994.00	\$ 1,042,000.00	\$ 1,146,000.00	\$ 1,005,000.00
	Total Operating Transfers Out				
	Total Revenues	\$ 7,044,315.00	\$ 7,374,425.00	\$ 7,881,811.74	\$ 7,620,915.00
	Total Expenses	\$ 7,619,306.00	\$ 7,494,741.16	\$ 7,358,500.00	\$ 7,609,850.60
	Excess (deficiency) - including one-time revenues	\$ (574,991.00)	\$ (120,316.16)	\$ 523,311.74	\$ 11,064.40

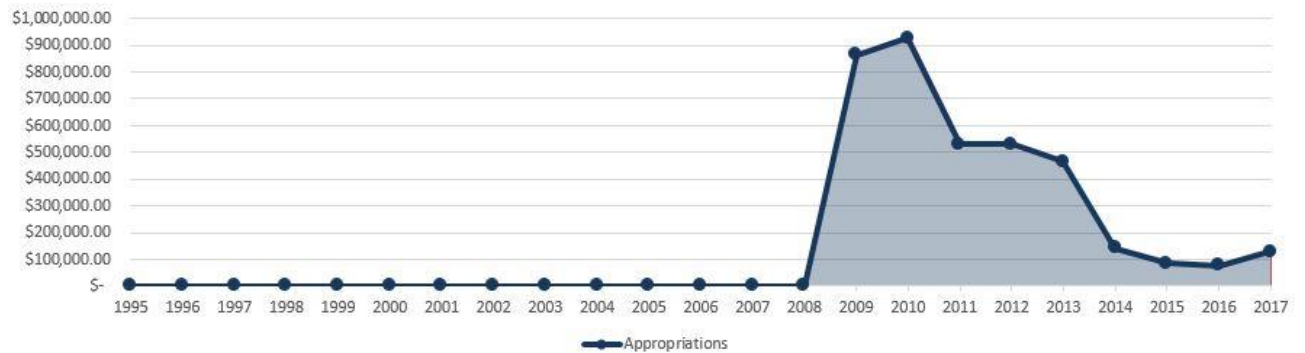
III. General Fund Expense Detail

01.100 County Administration

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

FY 2015-2016 Projected Budget: \$108,500

FY 2016-2017 Proposed Budget: \$128,000

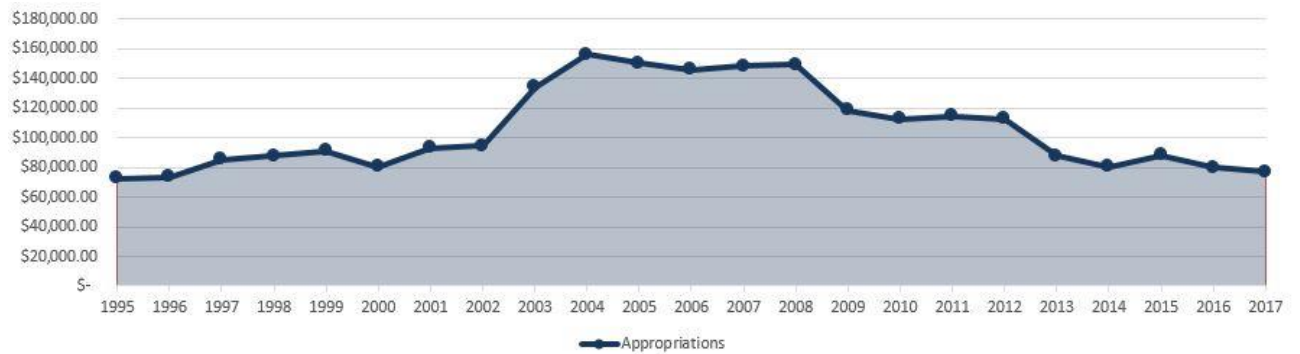


01.112 County Board

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

FY 2015-2016 Projected Budget: \$80,000

FY 2016-2017 Proposed Budget: \$77,000

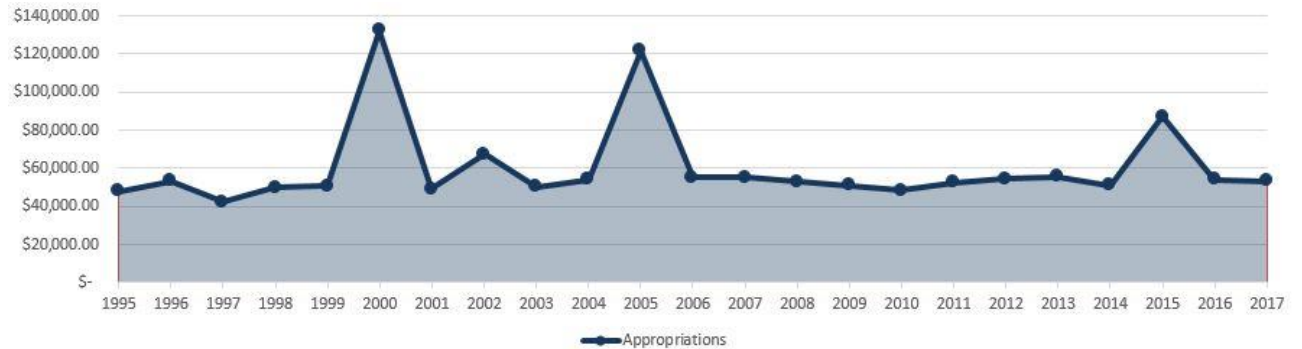


01.112 Emergency Management

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

FY 2015-2016 Projected Budget: \$54,000

FY 2016-2017 Proposed Budget: \$53,176

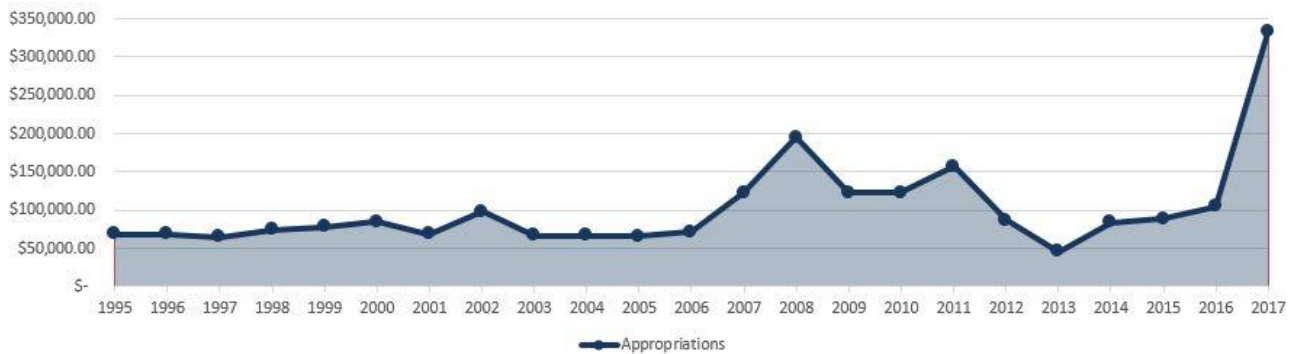


01.113 Courthouse, All Buildings and Grounds

Description: 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.

FY 2015-2016 Projected Budget: \$105,000

FY 2016-2017 Proposed Budget: \$333,000

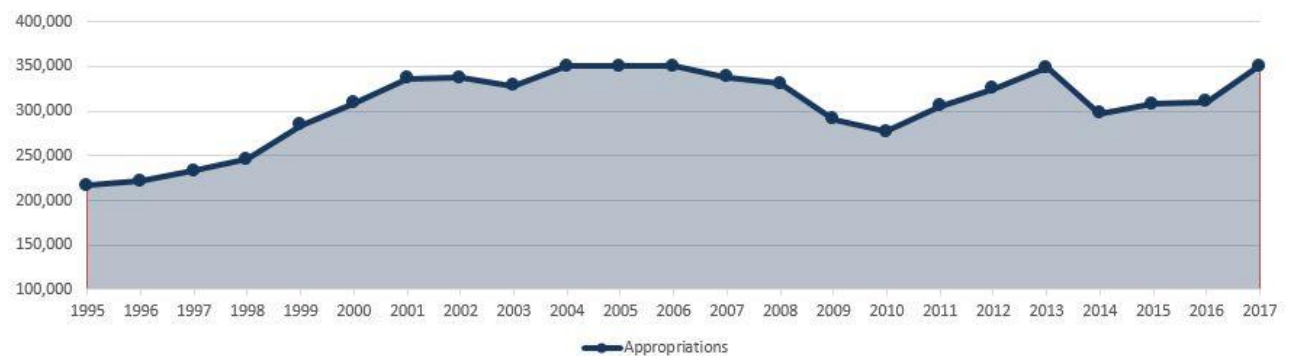


01.114 County Clerk & Recorder

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

FY 2015-2016 Projected Budget: \$310,000

FY 2016-2017 Proposed Budget: \$350,000

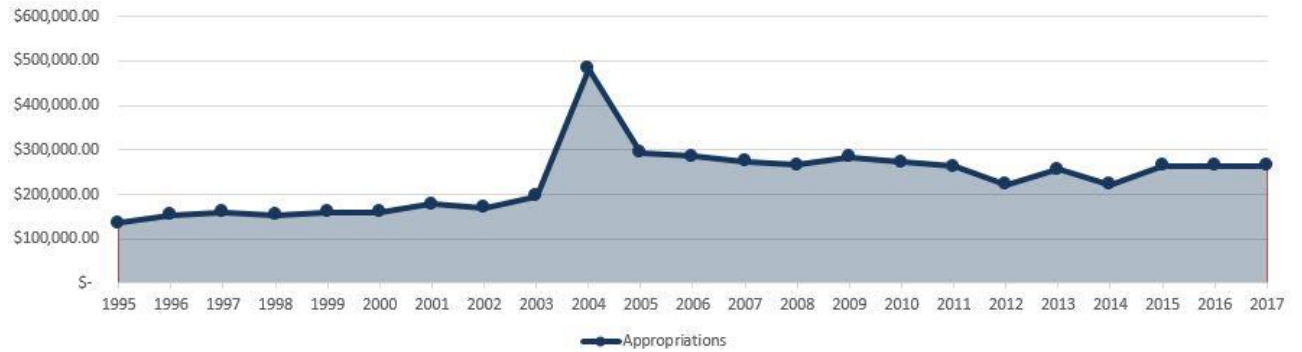


01.115 Elections

Description: The line item, controlled by the County Clerk, funds all costs related to elections administered by the County Clerk. During FY 16-17, the County Clerk will administer the Presidential General as well as the Consolidated Election.

FY 2015-2016 Projected Budget: \$265,000

FY 2016-2017 Proposed Budget: \$265,000

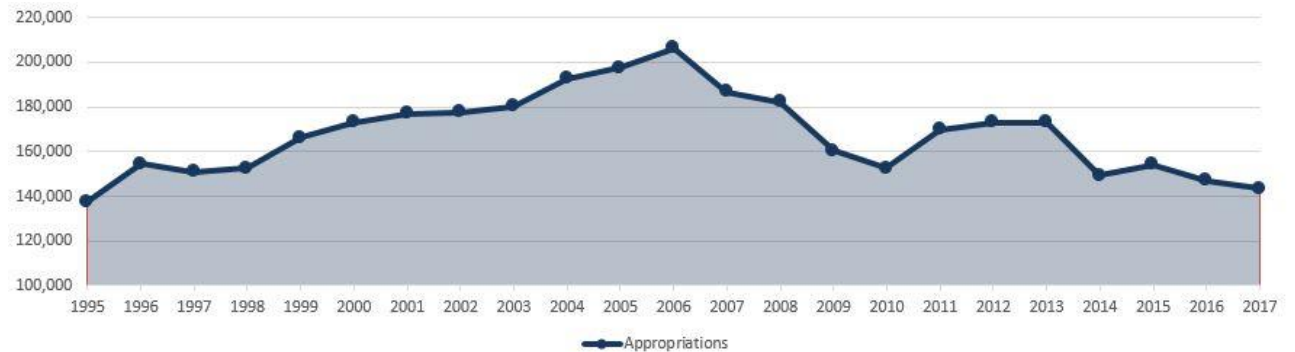


01.116 Treasurer

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

FY 2015-2016 Projected Budget: \$147,000

FY 2016-2017 Proposed Budget: \$143,325

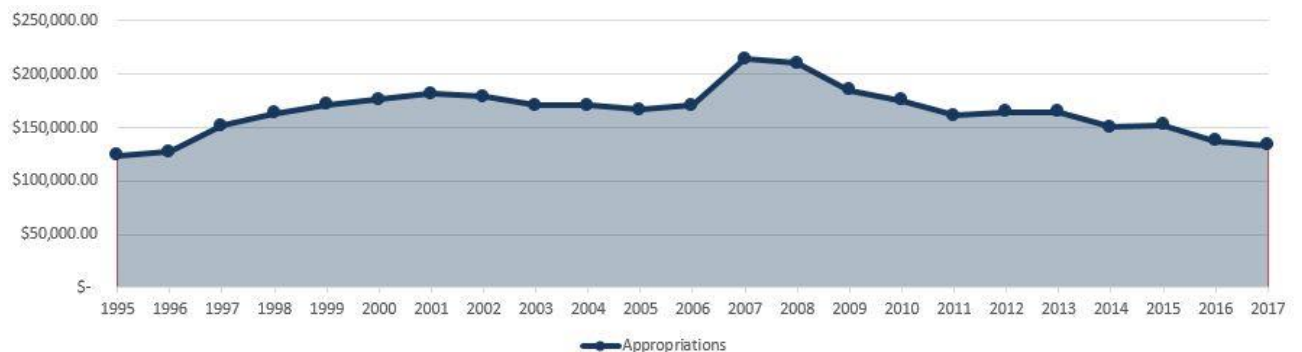


01.117 Supervisor of Assessments

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

FY 2015-2016 Projected Budget: \$137,000

FY 2016-2017 Proposed Budget: \$133,496

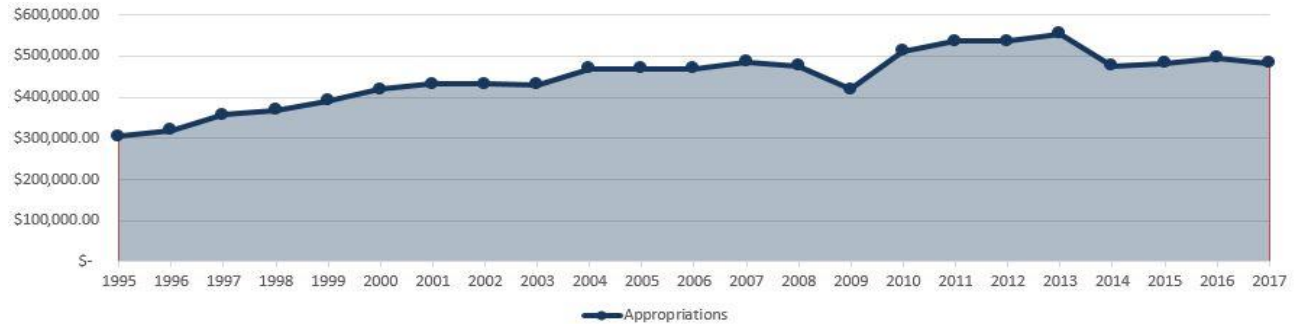


01.120 Circuit Clerk

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

FY 2015-2016 Projected Budget: \$495,000

FY 2016-2017 Proposed Budget: \$481,771

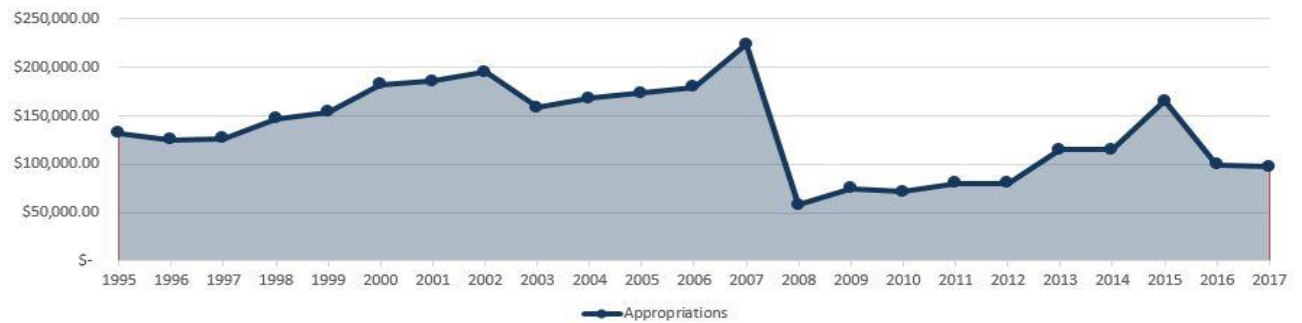


01.121 Circuit Court

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

FY 2015-2016 Projected Budget: \$94,500

FY 2016-2017 Proposed Budget: \$97,000

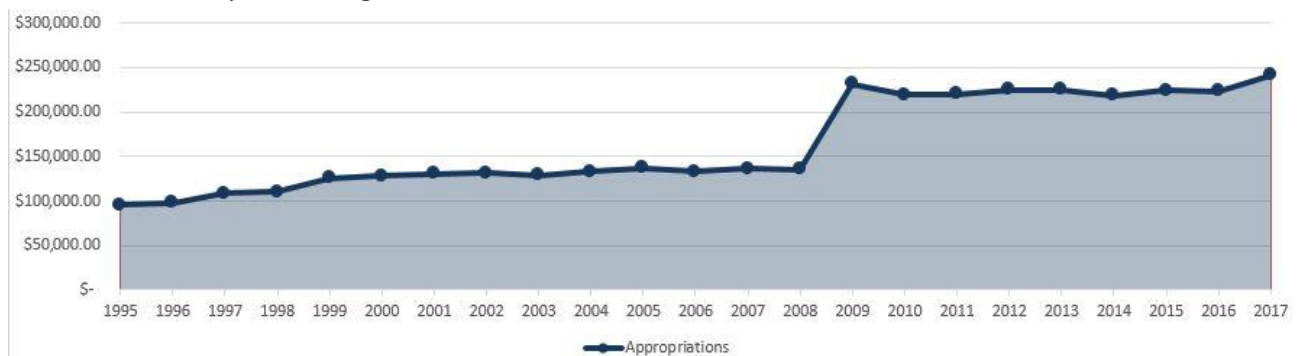


01.122 Public Defender

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

FY 2015-2016 Projected Budget: \$228,500

FY 2016-2017 Proposed Budget: \$241,500

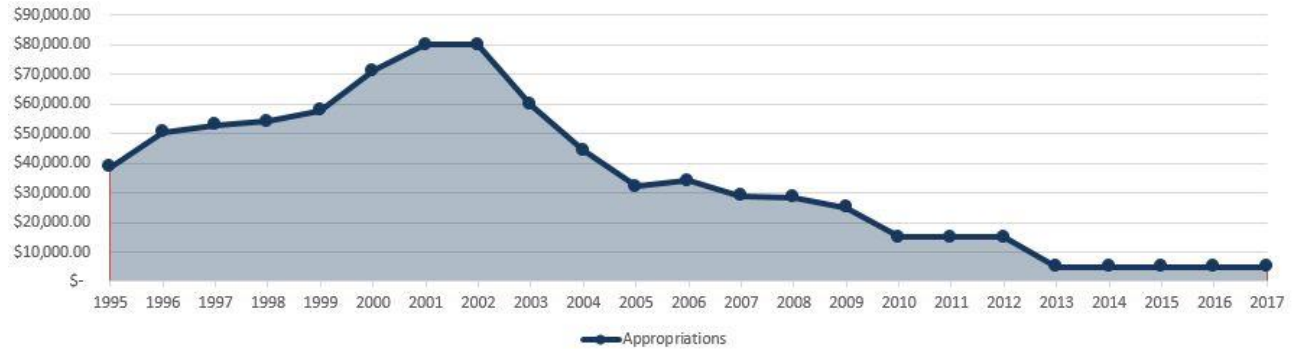


01.123 Animal Control

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

FY 2015-2016 Projected Budget: \$5,000

FY 2016-2017 Proposed Budget: \$5,000

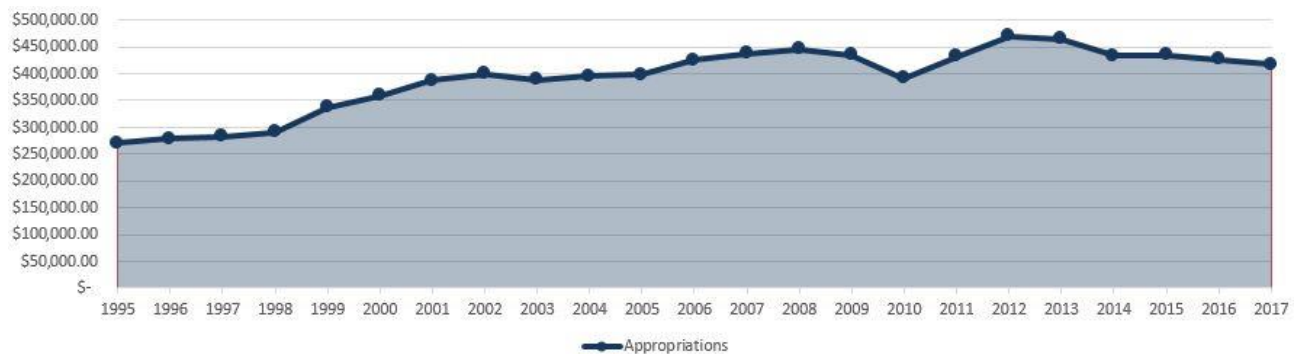


01.124 State's Attorney

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

FY 2015-2016 Projected Budget: \$427,000

FY 2016-2017 Proposed Budget: \$416,500

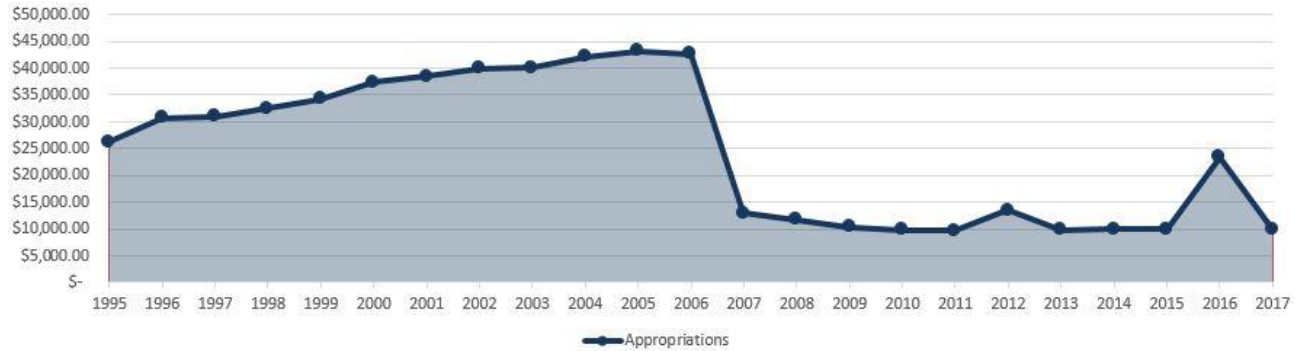


01.131 Copy Room

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

FY 2015-2016 Projected Budget: \$23,385

FY 2016-2017 Proposed Budget: \$10,000

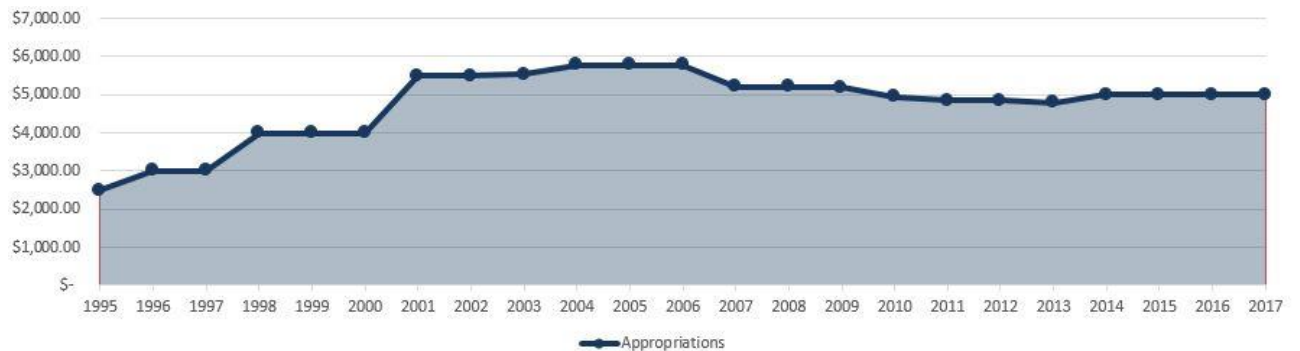


01.137 Jury Commission

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

FY 2015-2016 Projected Budget: \$5,000

FY 2016-2017 Proposed Budget: \$5,000

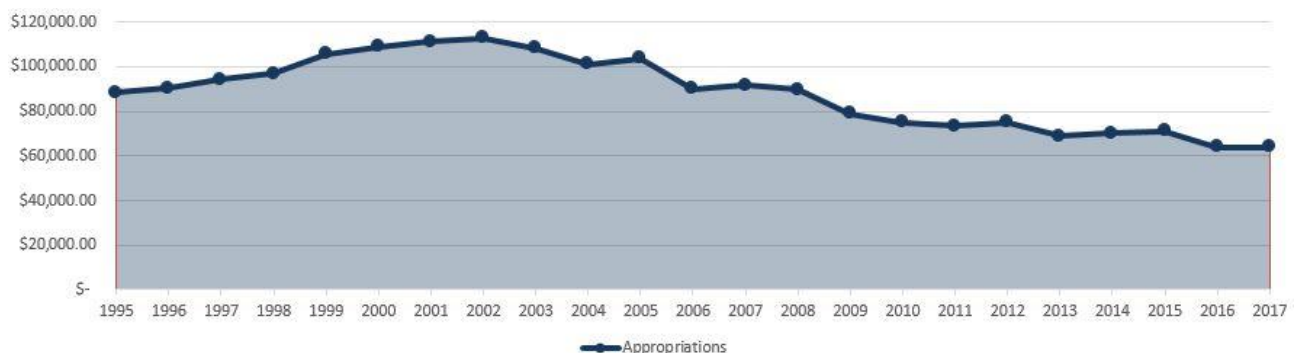


01.141 Superintendent of Schools

Description: 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.

FY 2015-2016 Projected Budget: \$64,000

FY 2016-2017 Proposed Budget: \$64,000

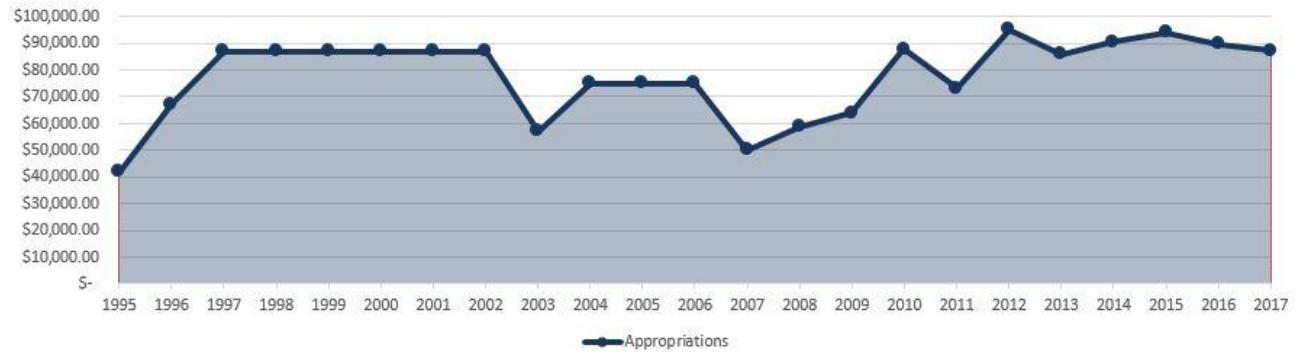


01.143 Tax Assessment & Collections

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

FY 2015-2016 Projected Budget: \$89,500

FY 2016-2017 Proposed Budget: \$87,262

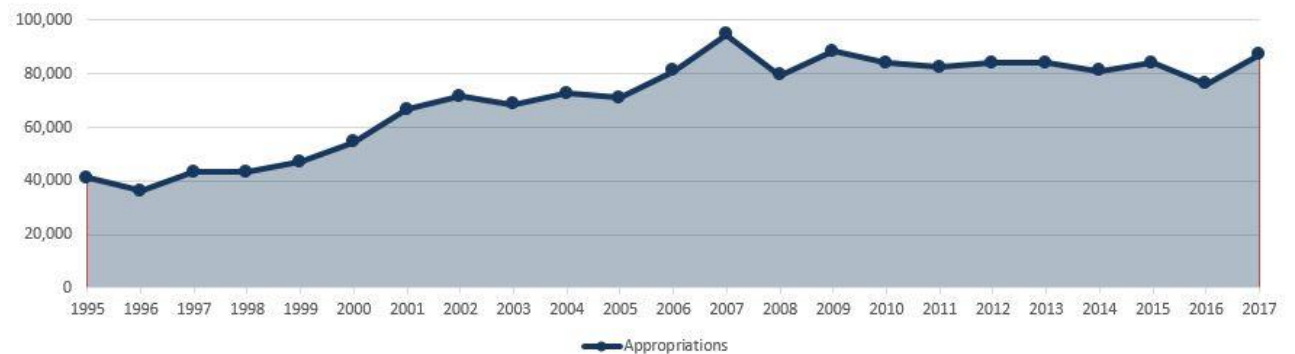


01.151 Coroner

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

FY 2015-2016 Projected Budget: \$85,000

FY 2016-2017 Proposed Budget: \$86,820

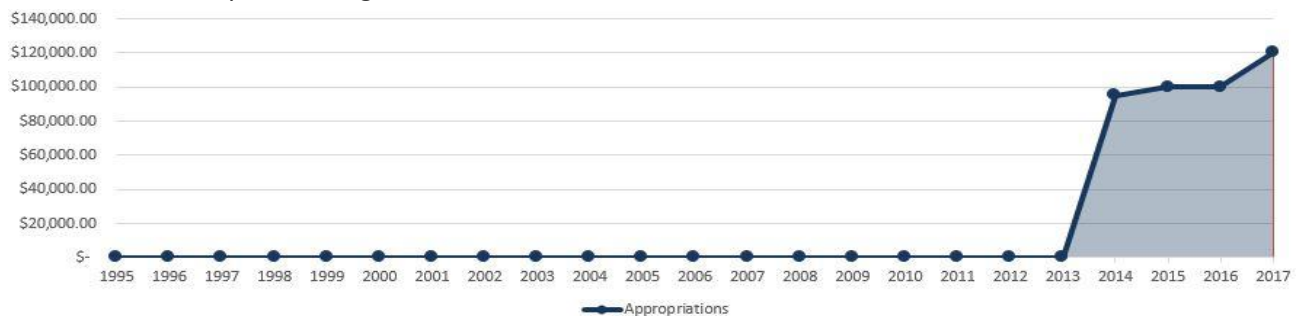


01.171 Court Security

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

FY 2015-2016 Projected Budget: \$100,000

FY 2016-2017 Proposed Budget: \$120,000

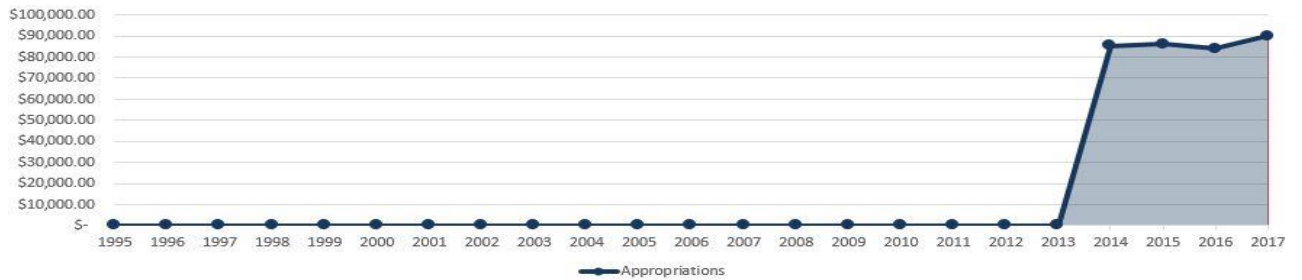


01.181 Jail Medical

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

FY 2015-2016 Projected Budget: \$84,000

FY 2016-2017 Proposed Budget: \$90,000

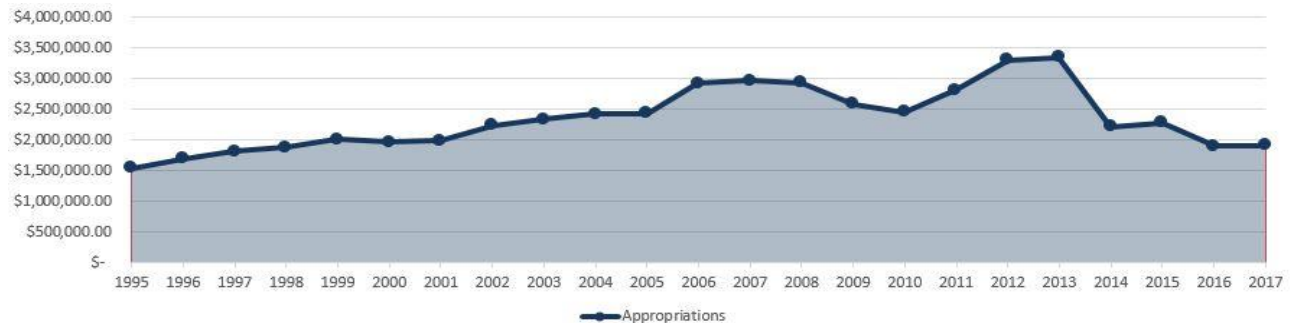


01.211 Sheriff

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

FY 2015-2016 Projected Budget: \$2,091,800

FY 2016-2017 Proposed Budget: \$1,909,000

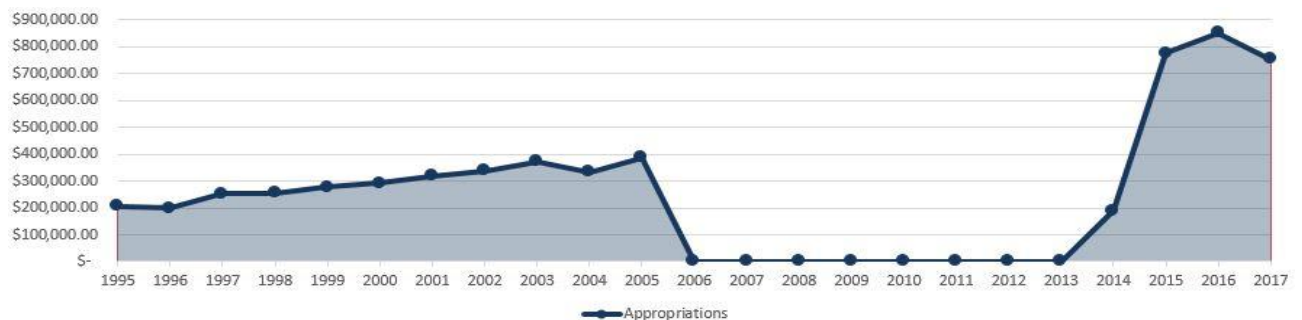


01.215 Jail

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

FY 2015-2016 Projected Budget: \$775,000

FY 2016-2017 Proposed Budget: \$753,000

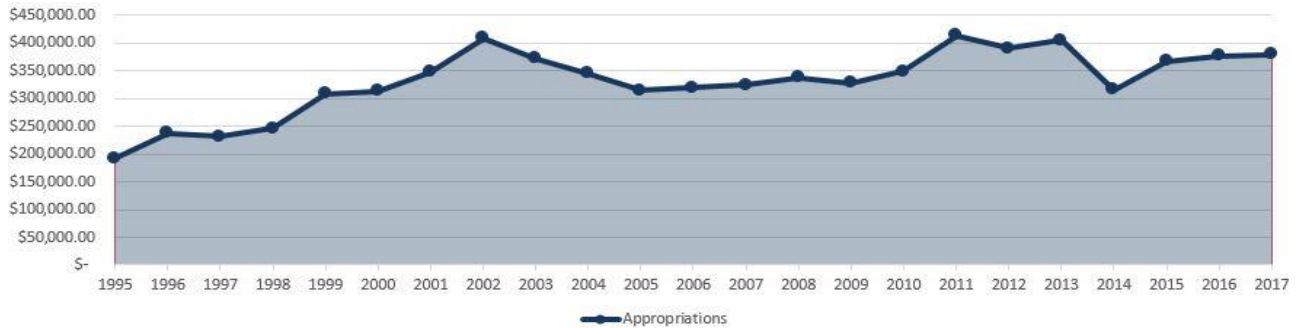


01.221 Probation

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

FY 2015-2016 Projected Budget: \$376,000

FY 2016-2017 Proposed Budget: \$379,000

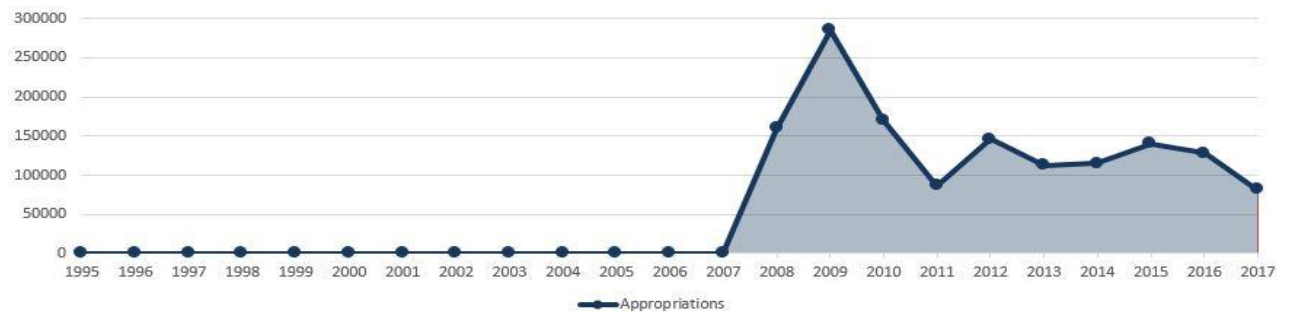


01.302 Real Estate Stamps

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

FY 2015-2016 Projected Budget: \$128,000

FY 2016-2017 Proposed Budget: \$82,000

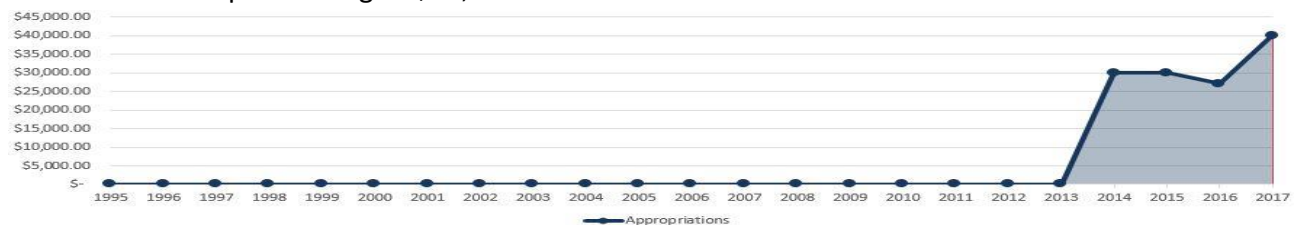


01.305 Contractual Services

Description: This line item would allow for expenses to be made for contractual services to provide for this fiscal year the upgrade to the financial and payroll software in the Clerk and Treasurer's office. Approval of spending from this line item is with the County Board.

FY 2015-2016 Projected Budget: \$27,000

FY 2016-2017 Proposed Budget: \$40,000

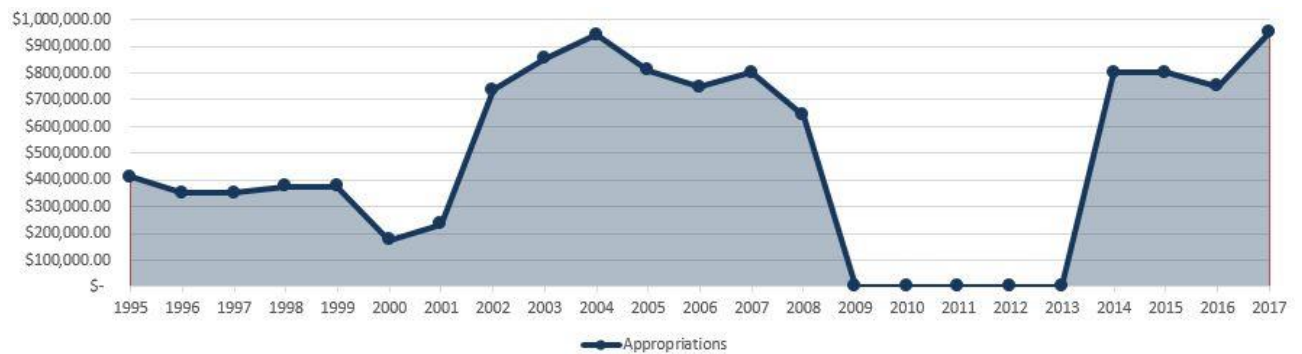


01.306 Insurance

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

FY 2015-2016 Projected Budget: \$750,000

FY 2016-2017 Proposed Budget: \$950,000

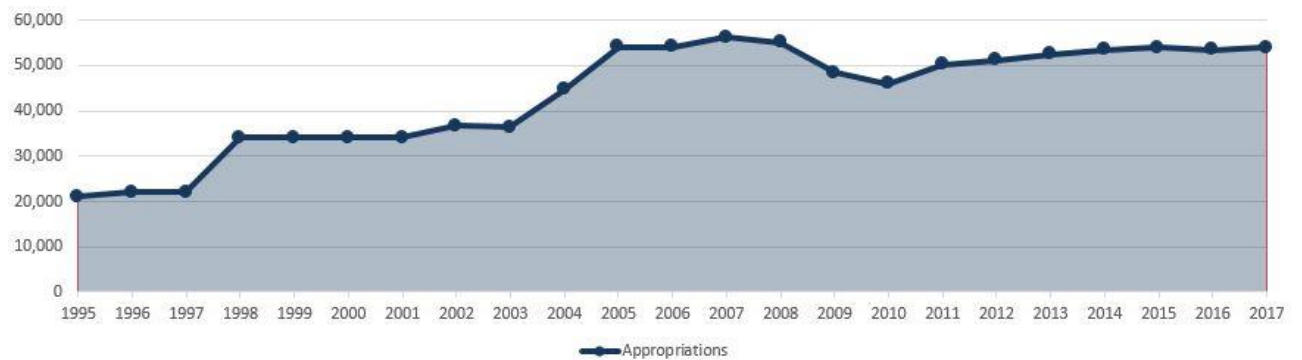


01.307 Drug Task Force

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

FY 2015-2016 Projected Budget: \$54,000

FY 2016-2017 Proposed Budget: \$54,000

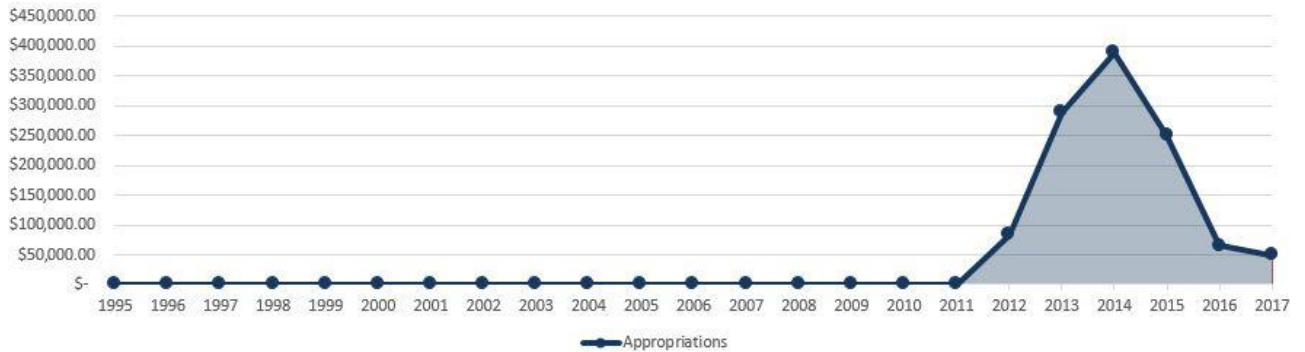


01.310 Capital Outlay

Description: In accordance with 55 ILCS 5/6-1002.5, the county may not appropriate an amount exceeding 5% of the amount appropriated to the County's General Fund for specific capital improvements. The amount appropriated in this fiscal year would primarily relate to renovations to the County Courthouse. \$30,000 of this budget is for the restoration project in the old jail, including the matching portion of a Landmarks Illinois grant for that project.

FY 2015-2016 Projected Budget: \$64,856

FY 2016-2017 Proposed Budget: \$80,000



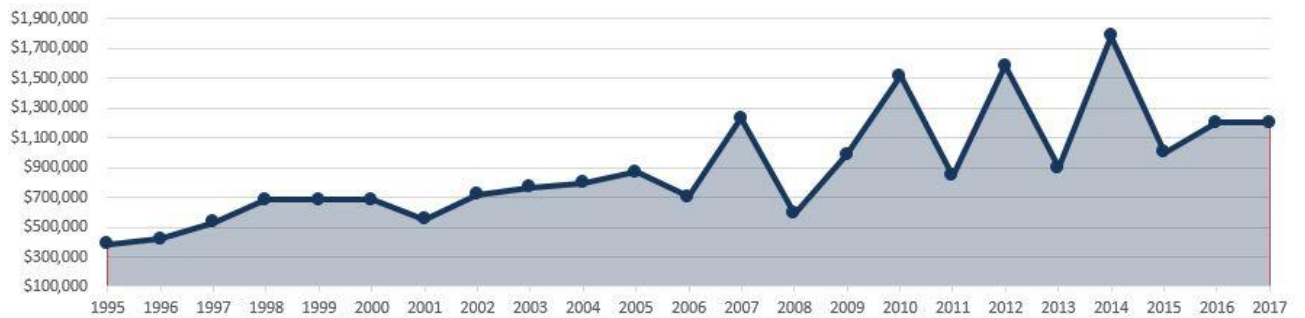
IV. General Fund Revenue Detail

01 Property Tax

Description: Each year, the County passes the property tax levy which includes a corporate line. All funds collected for the corporate purpose is deposited into the general fund. Each tax cycle has 5 distributions in total, though normally a tax cycle falls within two separate fiscal years. How many distributions are received on a given fiscal year depends on when property taxes are collected. The projected number of distributions to be collected in FY 2015-2016 is five.

FY 2015-2016 Projected Budget: \$1,200,000

FY 2016-2017 Proposed Budget: \$1,200,000



02 Sales, Use and Photo Tax

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

FY 2015-2016 Projected Budget: \$1,388,000

FY 2016-2017 Proposed Budget: \$1,400,000

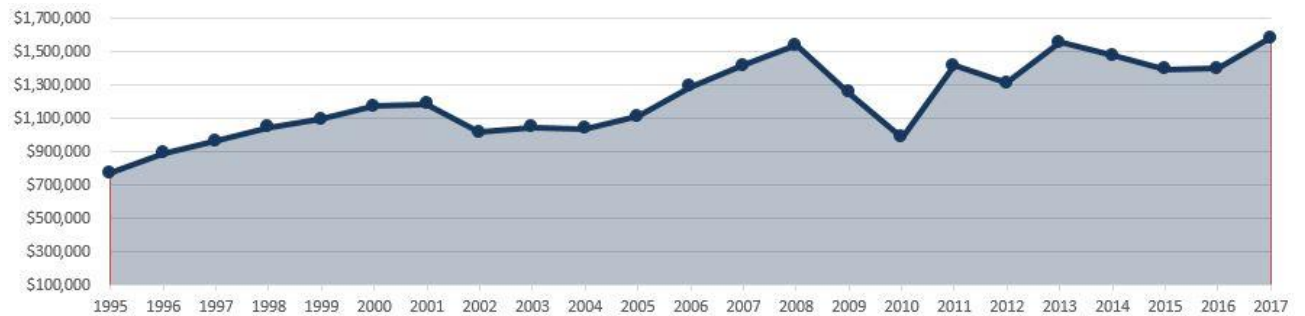


03 Income Tax

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

FY 2015-2016 Projected Budget: \$1,400,000

FY 2016-2017 Proposed Budget: \$1,580,000

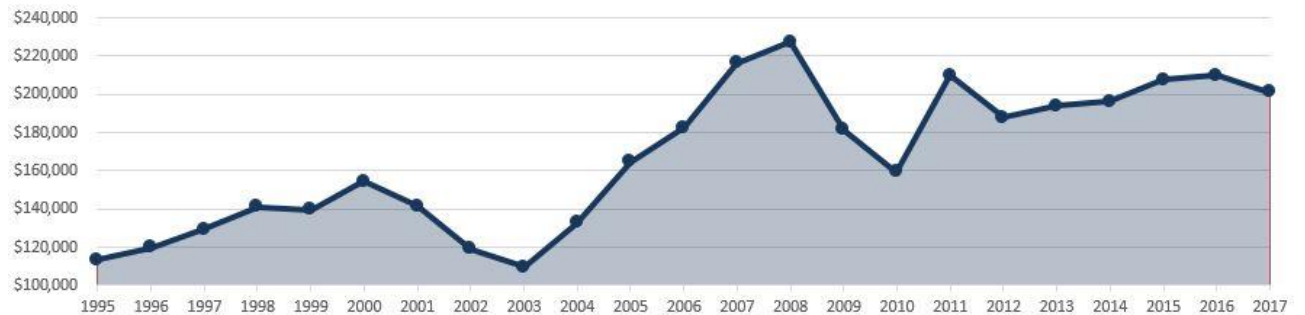


04 Personal Property Replacement Tax

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

FY 2015-2016 Projected Budget: \$210,000

FY 2016-2017 Proposed Budget: \$201,000

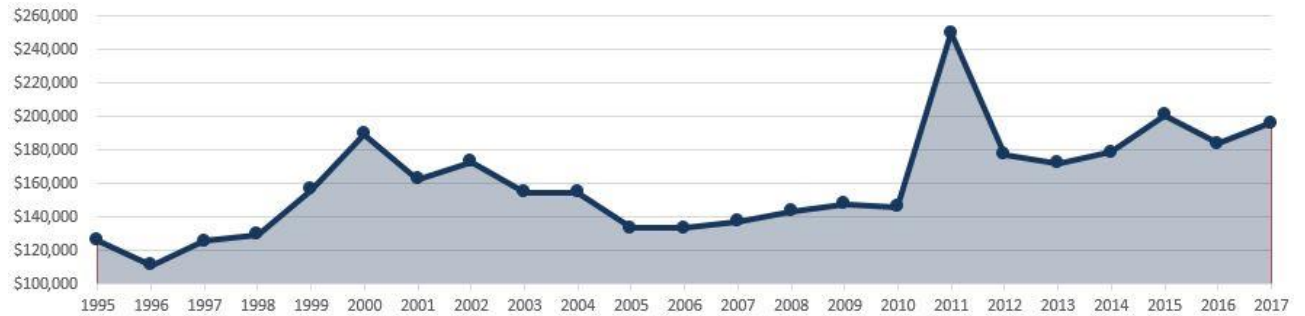


05 Probation Officer Salary Reimbursement

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

FY 2015-2016 Projected Budget: \$184,000

FY 2016-2017 Proposed Budget: \$196,000

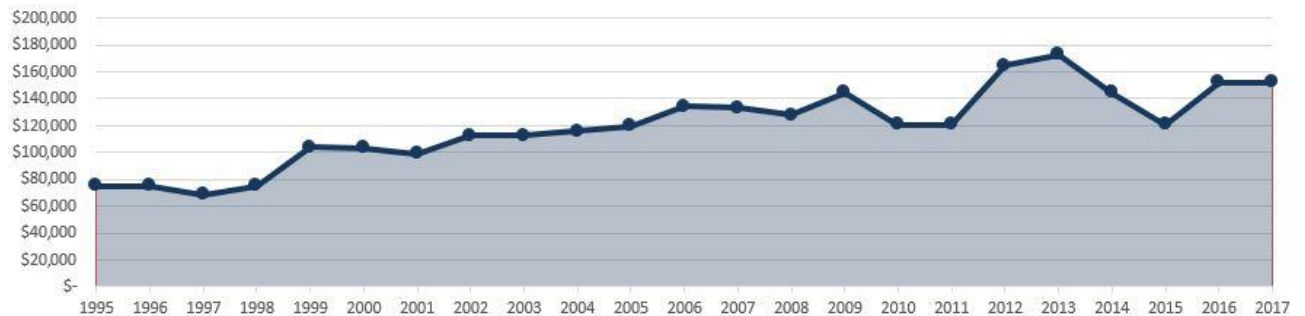


06 State's Attorney Salary Reimbursement

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

FY 2015-2016 Projected Budget: \$152,000

FY 2016-2017 Proposed Budget: \$152,000

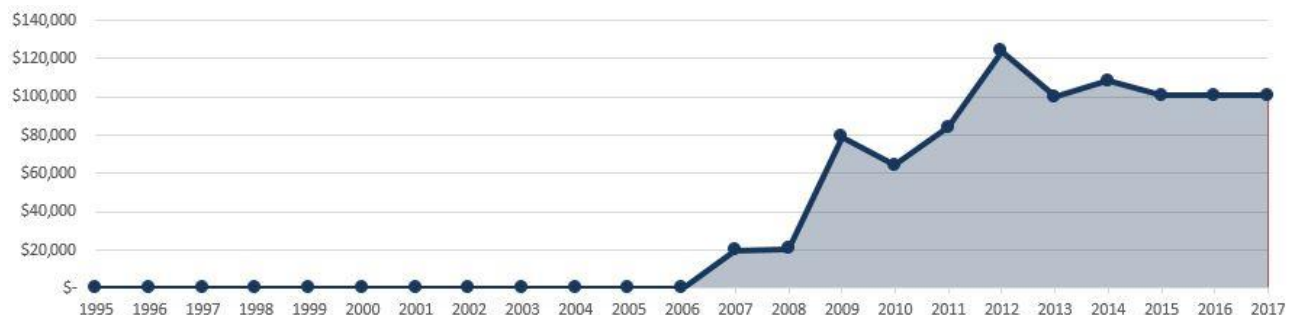


07 Public Defender Salary Reimbursement

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

FY 2015-2016 Projected Budget: \$100,660

FY 2016-2017 Proposed Budget: \$100,600



08 Election Judge Salary Reimbursement

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

FY 2015-2016 Projected Budget: \$8,825

FY 2016-2017 Proposed Budget: \$12,825

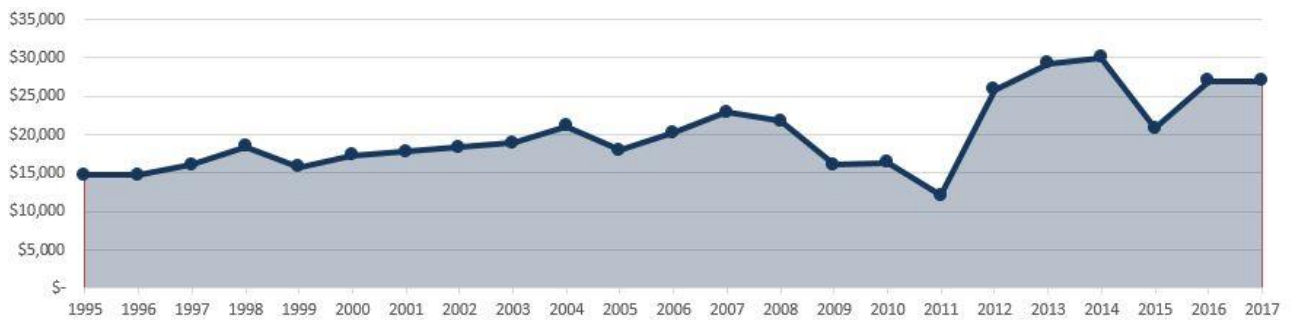


09 Supervisor of Assessments Salary Reimbursement

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

FY 2015-2016 Projected Budget: \$27,000

FY 2016-2017 Proposed Budget: \$27,000

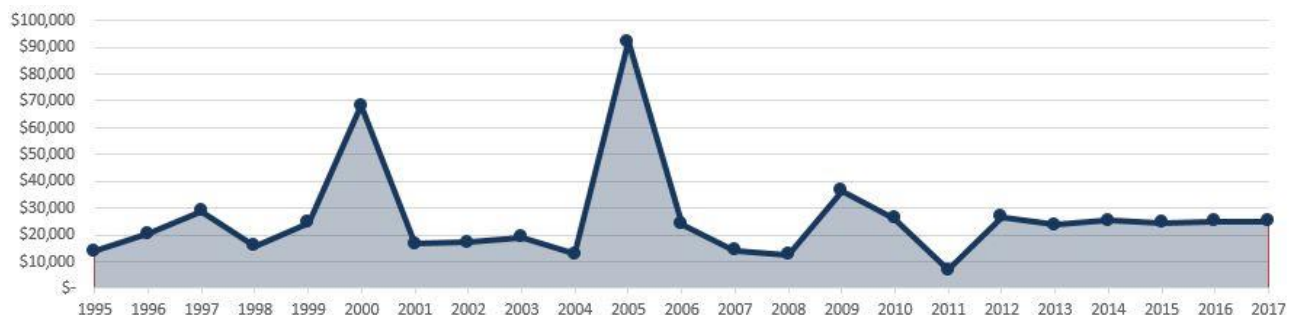


10 Emergency Services Disaster Assistance

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

FY 2015-2016 Projected Budget: \$25,000

FY 2016-2017 Proposed Budget: \$25,000

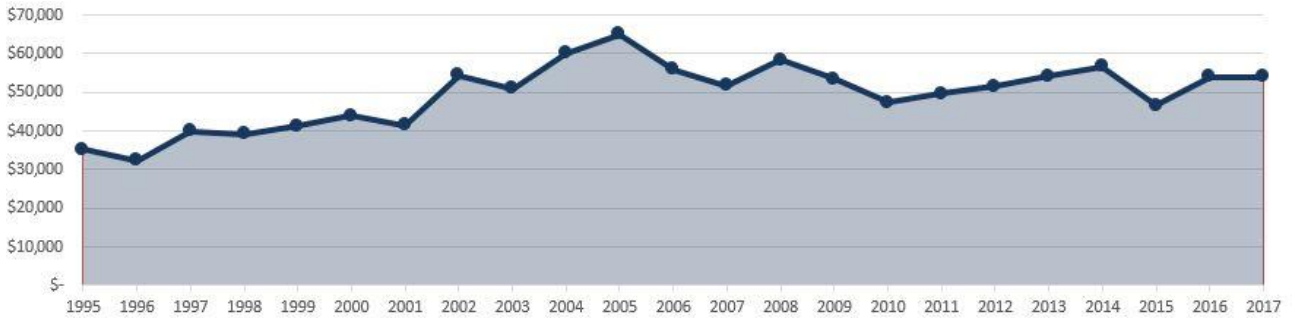


11 South Central Illinois Drug Task Force

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

FY 2015-2016 Projected Budget: \$54,000

FY 2016-2017 Proposed Budget: \$54,000



12 Interagency Loan

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

FY 2015-2016 Projected Budget: \$65,000

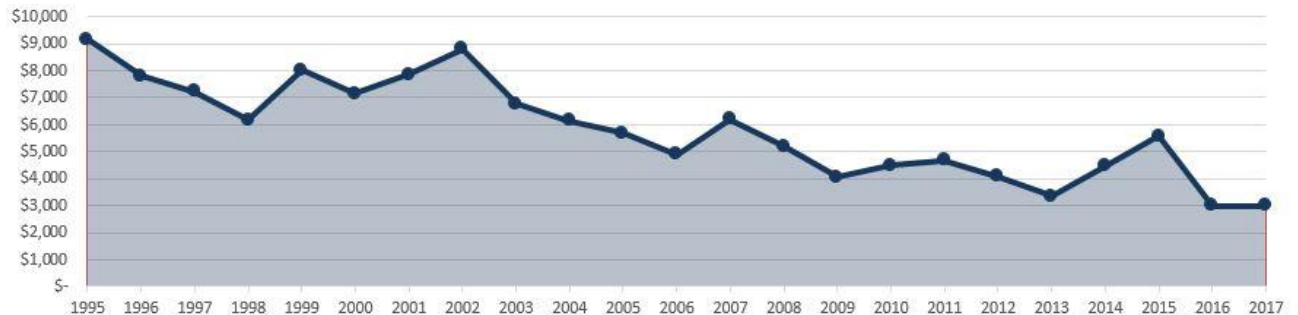
FY 2016-2017 Proposed Budget: \$65,000

13 Licenses and Permits

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

FY 2015-2016 Projected Budget: \$3,000

FY 2016-2017 Proposed Budget: \$3,000

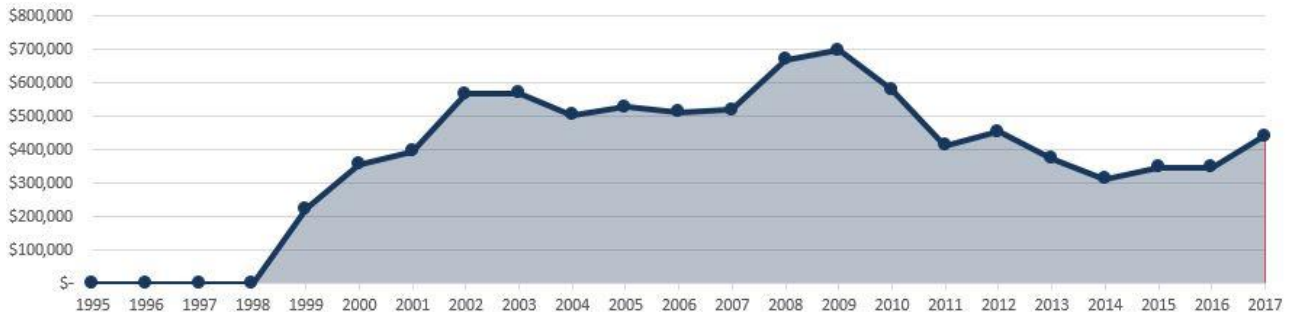


14 Fines and Fees

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

FY 2015-2016 Projected Budget: \$442,000

FY 2016-2017 Proposed Budget: \$442,000

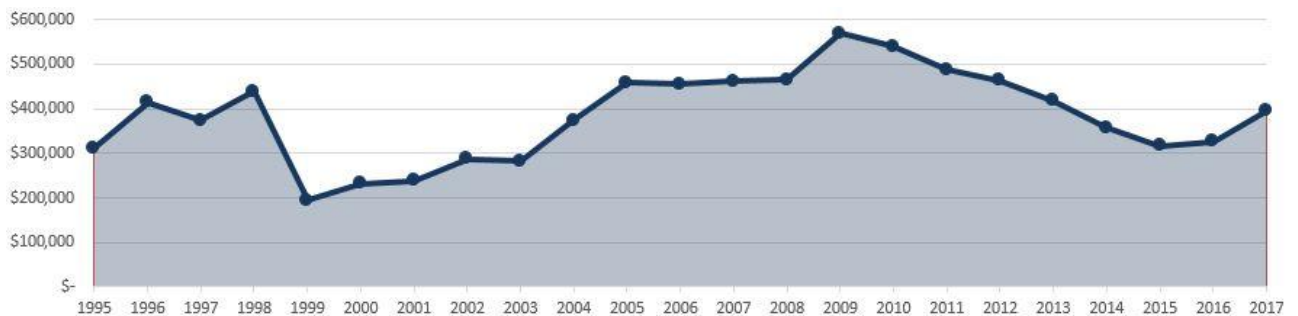


15 Circuit Clerk Fees

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

FY 2015-2016 Projected Budget: \$326,000

FY 2016-2017 Proposed Budget: \$395,000

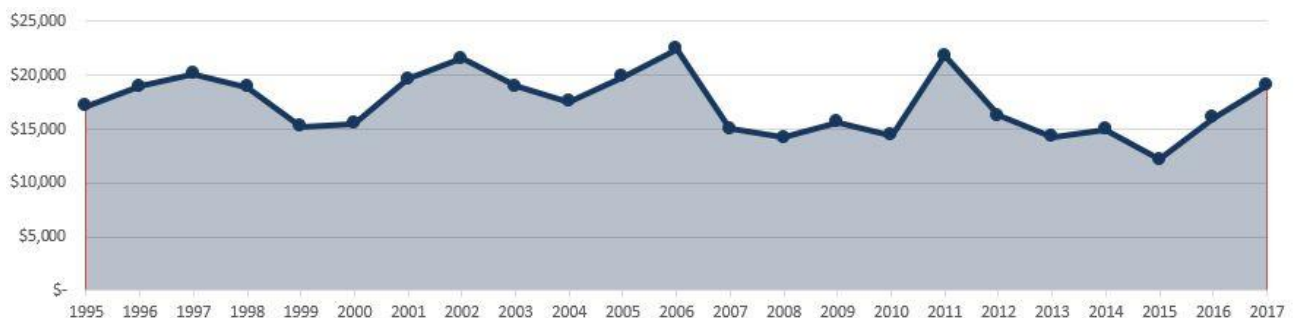


16 State's Attorney Fees

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

FY 2015-2016 Projected Budget: \$16,000

FY 2016-2017 Proposed Budget: \$19,000

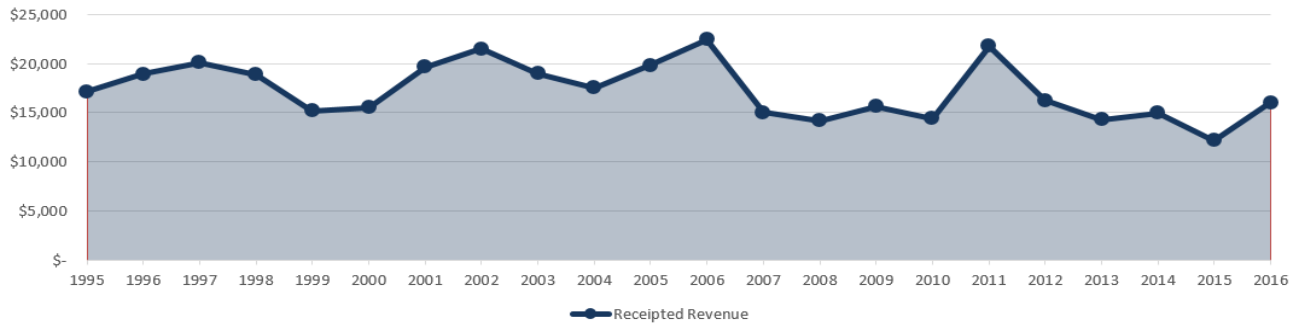


17 Fees Tax Sale

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

FY 2015-2016 Projected Budget: \$82,000

FY 2016-2017 Proposed Budget: \$82,000

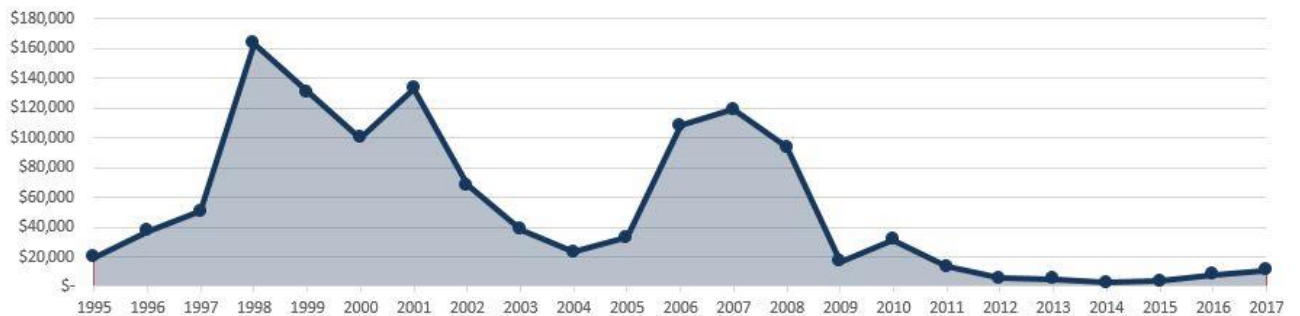


18 Interest Income

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

FY 2015-2016 Projected Budget: \$8,000

FY 2016-2017 Proposed Budget: \$11,000

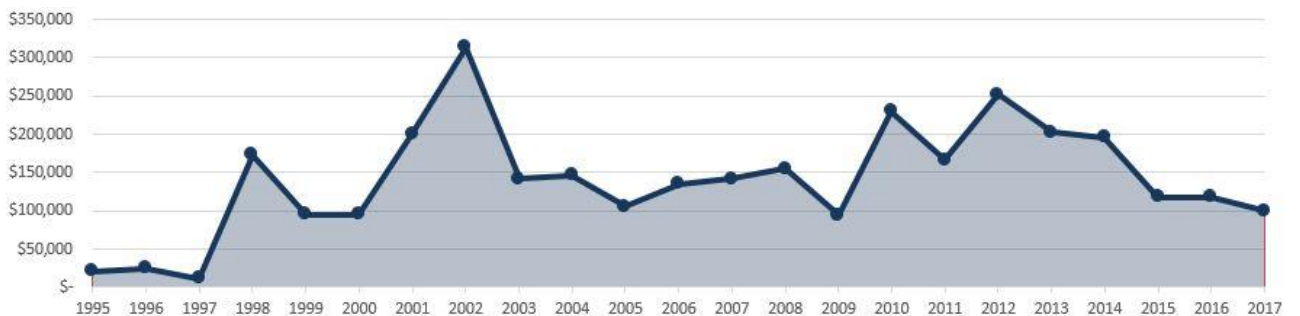


19 Miscellaneous Reimbursement

Description: Miscellaneous reimbursements include health insurance reimbursements, stipend reimbursements, various rebates and refunds, etc.

FY 2015-2016 Projected Budget: \$118,000

FY 2016-2017 Proposed Budget: \$100,000

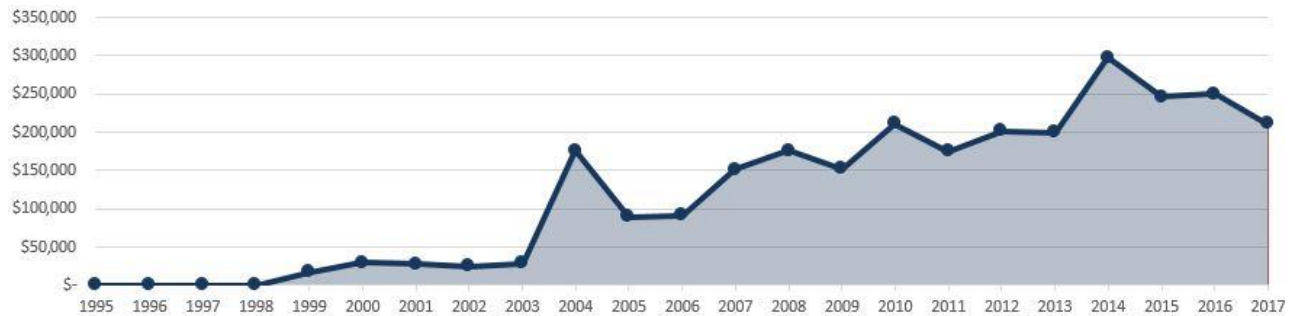


23 Miscellaneous

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

FY 2015-2016 Projected Budget: \$250,000

FY 2016-2017 Proposed Budget: \$211,000



25 ESTB/911 Dispatch Agreement

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

FY 2015-2016 Projected Budget: \$273,000

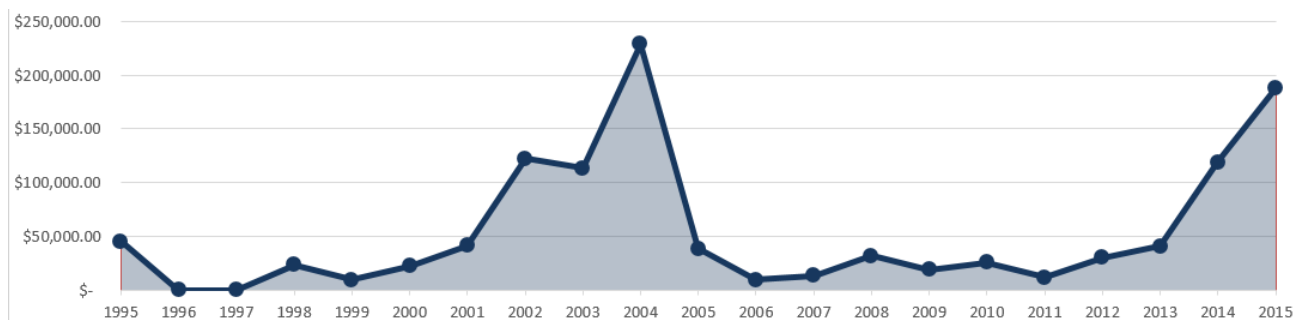
FY 2016-2017 Proposed Budget: \$289,430

26 Grants/Donations

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

FY 2015-2016 Projected Budget: \$0

FY 2016-2017 Proposed Budget: \$50,000

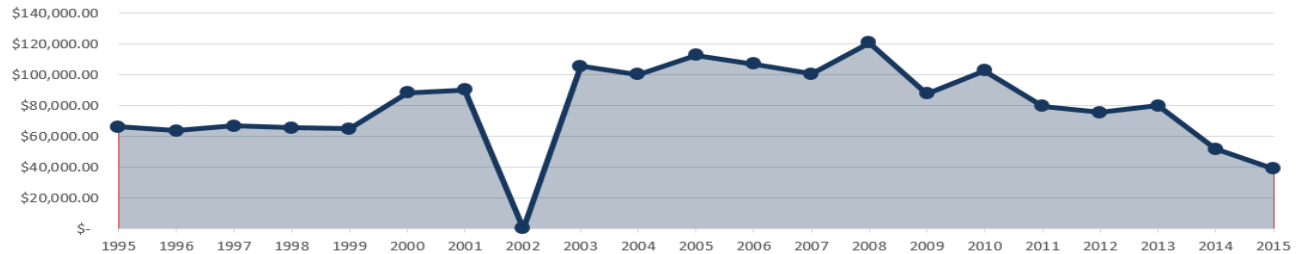


29 Sheriff General Fund

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

FY 2015-2016 Projected Budget: \$52,000

FY 2016-2017 Proposed Budget: \$46,000

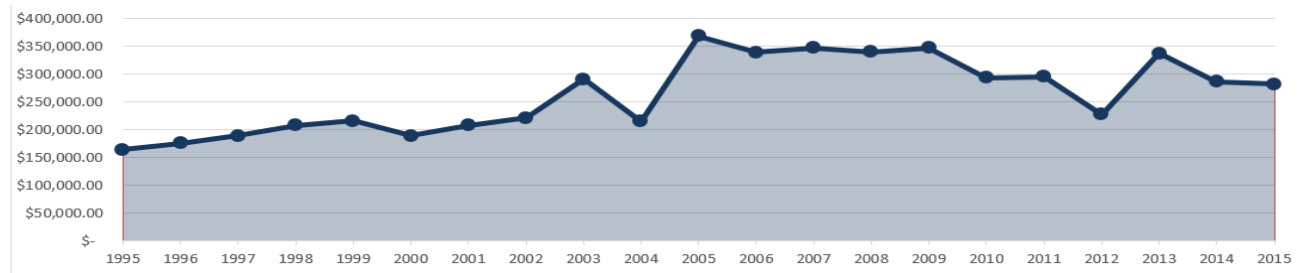


30 County Clerk General Fund

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

FY 2015-2016 Projected Budget: \$330,000

FY 2016-2017 Proposed Budget: \$300,000

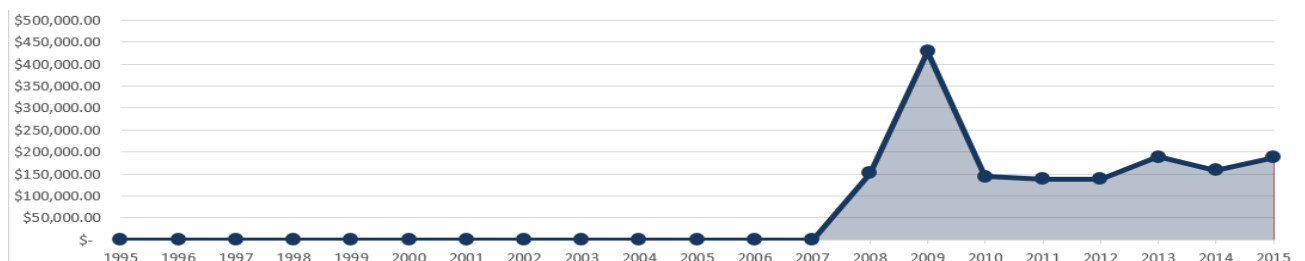


31 Real Estate Stamp Fund

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

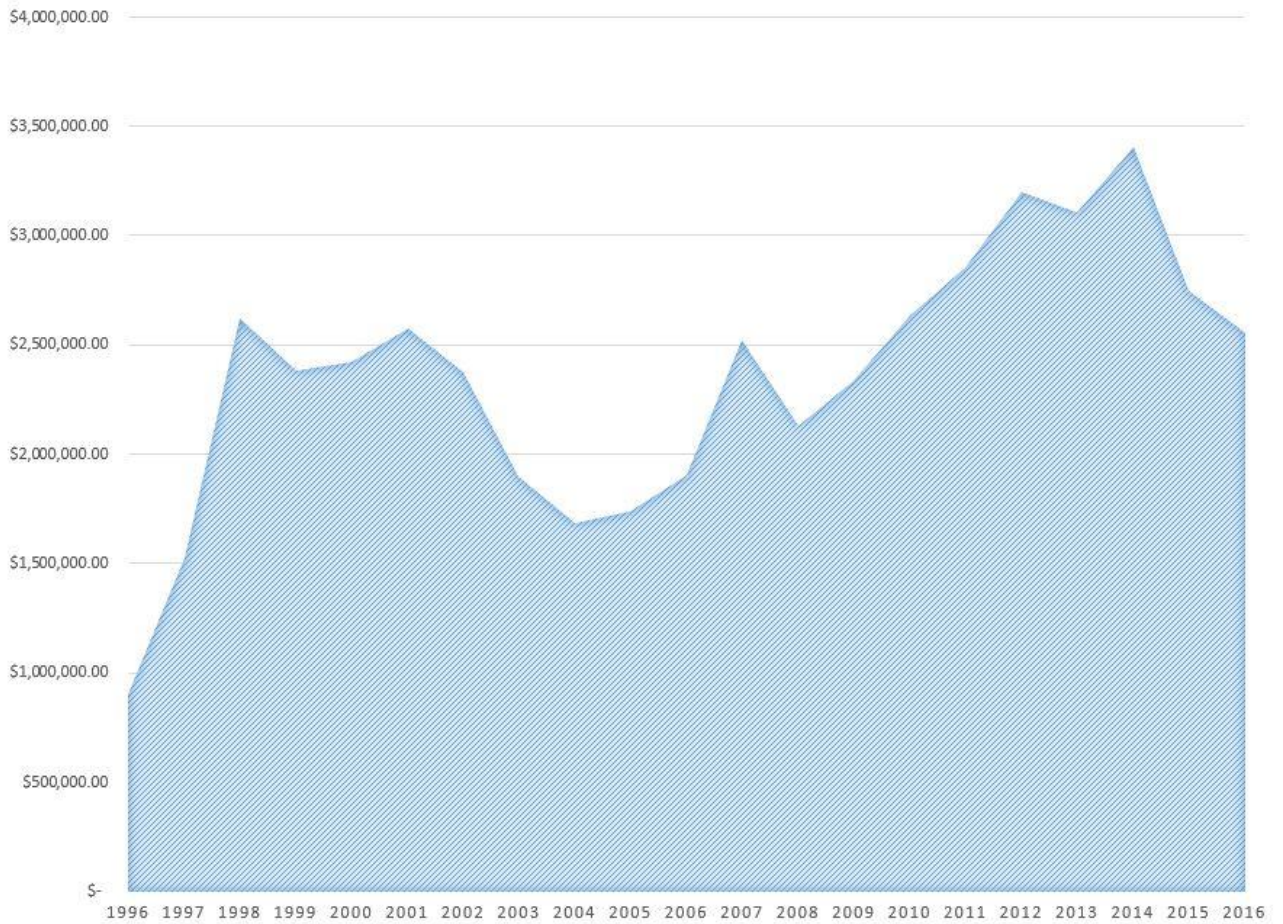
FY 2015-2016 Projected Budget: \$190,000

FY 2016-2017 Proposed Budget: \$176,000



V. Historical Charts

a. General Fund Balance



Source: Macoupin County Audit Report and Financial Statements

***2016 Figures is based on July 31, 2016 provided by Treasurer's office**

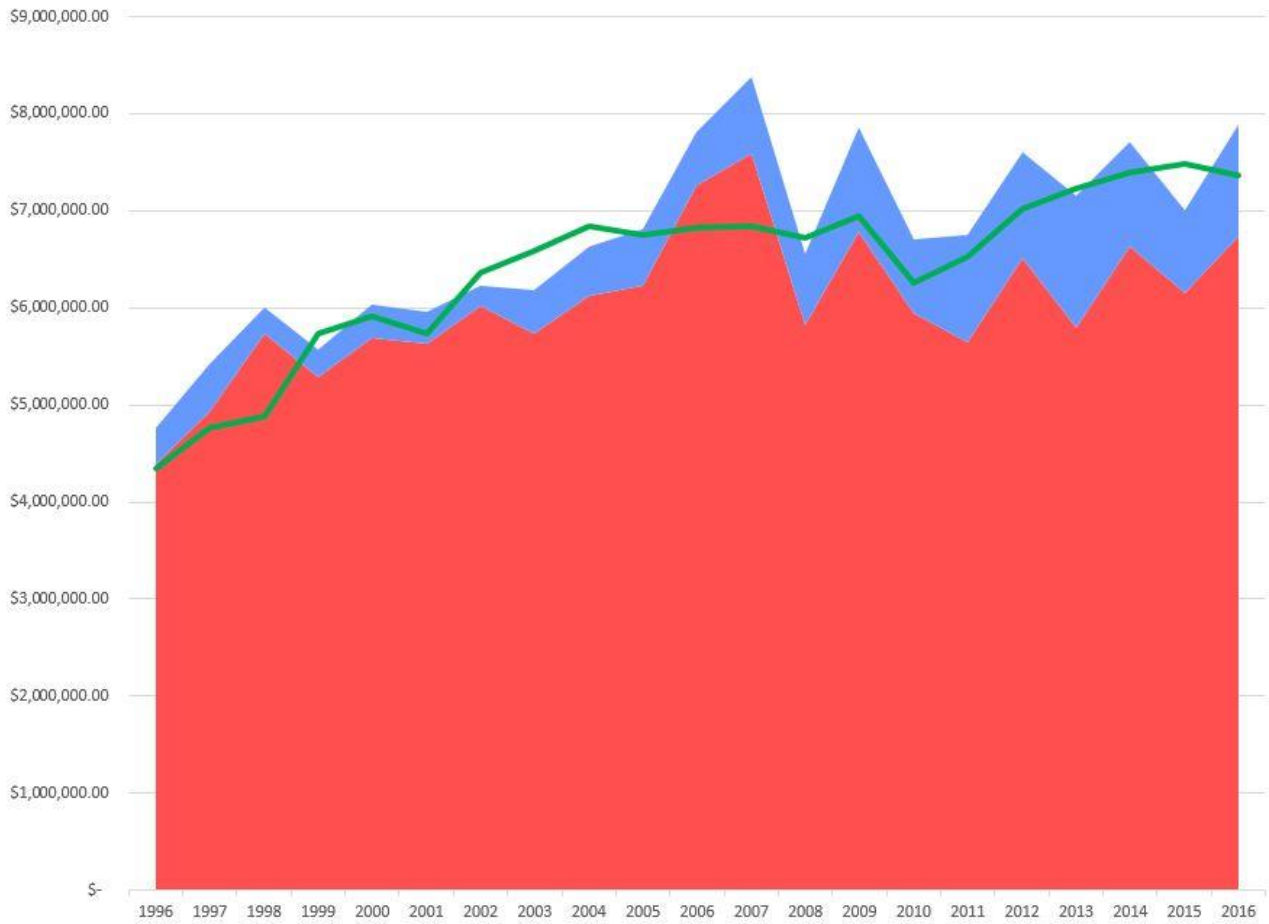
b. Total General Fund Expenses Per Year



Source: Macoupin County Audit Report and Financial Statements

*2016 Figures is based total projected expenses for the fiscal year

c. General Fund Revenue vs. Transfers Per Year



Red area represents the total General Fund sustainable revenue

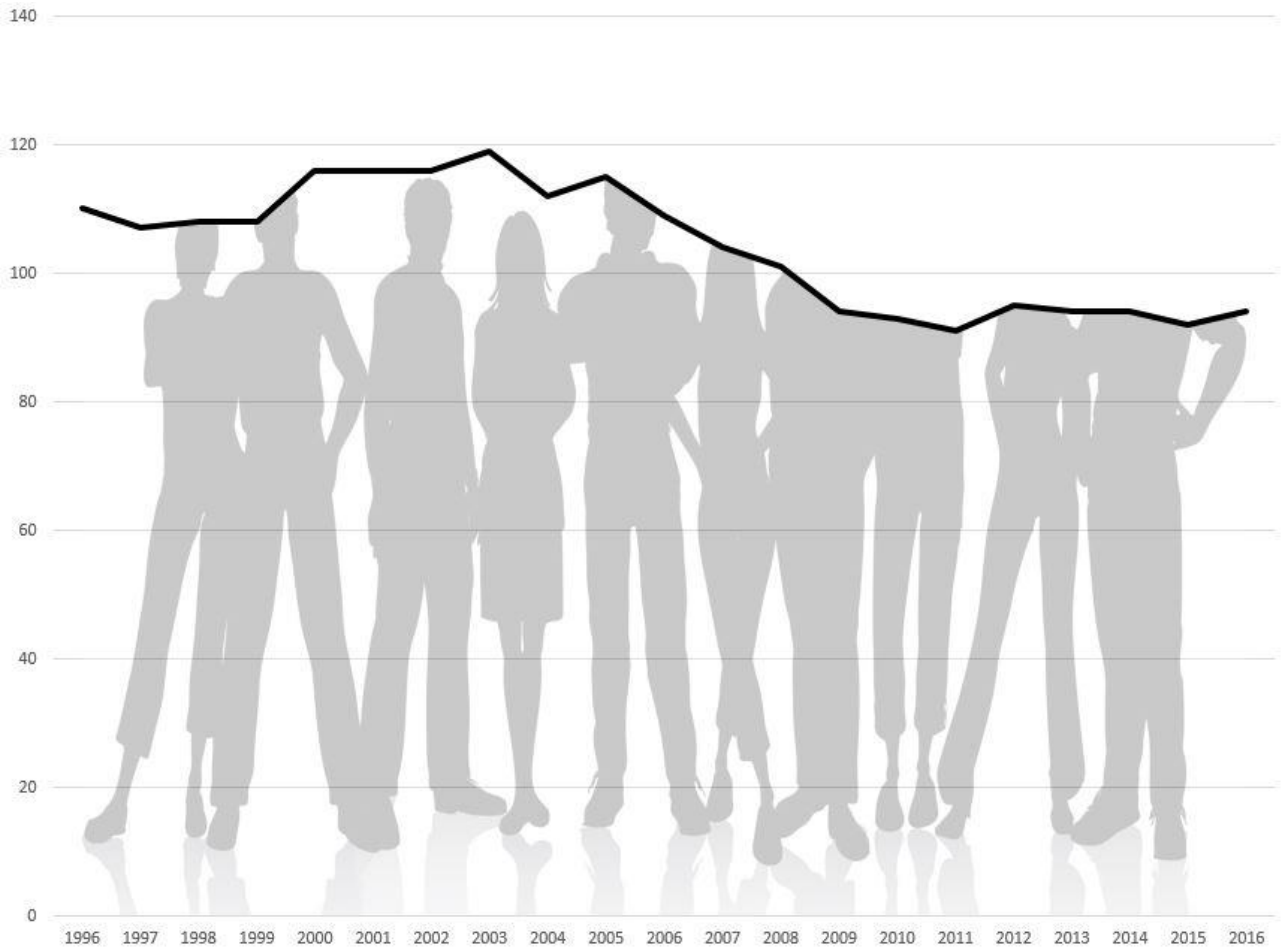
Blue area represents the total transfers into the General Fund from Special Funds

Green line represents all General Fund expenditures

Source: Macoupin County Audit and Financial Reports

***2016 figure is based on total projected expenses, revenue and transfers for the fiscal year**

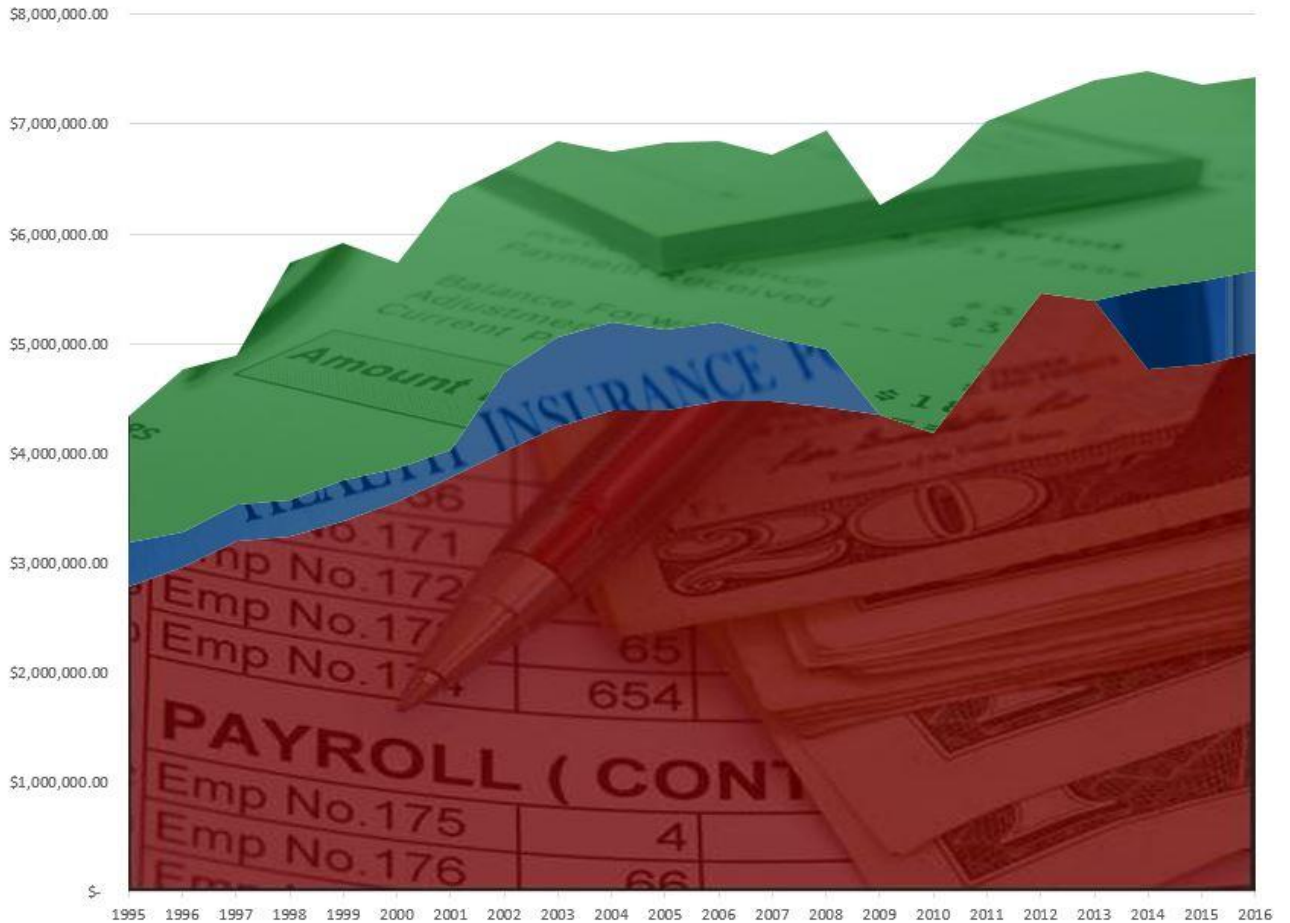
d. Total Number of General Fund Employees Per Year



Source: Macoupin County Board September Claims and Officers Report Salary Reports

*2016 figure is based on the July 2016 Claims and Officers Report

e. Percentage of General Fund Expenditures on Salaries, Benefits and All Other Spending



Red area represents the total amount spent on salaries

Blue area represents the total amount spent on employee insurance**

Green area represents all other spending

All areas combined is total general fund expenditures

Source: Macoupin County Audit and Financial Reports

***2016 figure is based on total projected expenses for the fiscal year**

**** In the fiscal year showing no insurance expenses, all insurance expenses were paid for in each office's individual budgets and are included in the salaries area**



SUMMARY OF FY 2016-2017 SPECIAL FUND BUDGETS

AUGUST 9, 2016 ADOPTED

VI. Special Fund Expenses Summary

Account #	Fund	FY 15-16 Final Budget	FY 16-17 Proposed Budget
4	IMRF	\$1,560,000	\$1,560,000
8	MENTAL HEALTH	\$180,000	\$180,000
10	TORT LIABILITY	\$602,000	\$700,000
11	ANML CNTRL	\$116,730	\$121,450
12	LAW LIBRARY	\$30,000	\$29,250
14	SHERIFF DRUG FUND	\$1,000	\$1,000
15	PROBATION FEES	\$142,000	\$152,000
16	TREAS AUTO FUND	\$25,000	\$65,000
17	DRUG TASK FRC / GRANT	\$119,000	\$119,000
20	CO HIGHWAY	\$1,769,550	\$1,767,550
21	CO TWP BRIDGE	\$900,000	\$900,000
22	CO MOTOR FUEL	\$2,106,000	\$2,067,000
23	CO MATCH HIWAY	\$850,000	\$850,000
24	TWP MOTOR FUEL	\$2,120,000	\$2,040,000
25	DELINQ TAX LIQ	\$5,000	\$5,000
27	TWP BRDG (BOND)	\$500,000	\$500,000
29	DOC STORAGE	\$50,000	\$50,000
30	SOCIAL SECURITY	\$386,000	\$386,000
31	COURT AUTO FND	\$100,000	\$100,000
32	COURT SECURITY	\$83,000	\$83,000
34	MENTAL DEFICIENT	\$52,000	\$52,000
35	REVOLVING LOAN	\$30,000	\$30,000
36	SHERIFF'S LEADS ACCT	\$12,000	\$12,000
37	RECDR MICROFILM	\$80,000	\$55,000
38	CO FARM ACCT	\$20,000	\$20,000
39	EXTENSION SERV	\$80,000	\$80,000
41	CHILD SUPP / MAINT	\$30,000	\$27,500
42	SHERIFF COPS	\$60,000	\$80,000
48	TAX SALE INDEMNITY	\$25,000	\$25,000
51	DUI EQUIP FUND	\$4,000	\$18,000
57	FEDERAL DRUG FUND	\$500	\$500
60	MEDICAL COST FUND	\$20,000	\$20,000
61	TAX SALE ERR INT FUND	\$20,000	\$20,000
63	HRA INSURANCE	\$100,000	\$100,000
64	GRANT FUND	\$75,000	\$75,000
65	PET POPULATION FUND	\$24,000	\$24,000
66	TOURISM FUND	\$8,000	\$8,000
70	VITAL RECORDS	\$10,000	\$10,000
71	MACOUPIN CO GIS	\$573,050	\$423,827
74	E 911	\$867,302	\$827,944
76	CORONER'S FEE FUND	\$8,000	\$15,000
77	STATES ATTY AUTOMAT	\$0	\$0
78	BUDGET STABILIZATION	\$0	\$0
79	DRUG COURT FEE FUND	\$5,000	\$5,000
	TOTALS	\$13,749,132	\$13,605,021

Budget for funds controlled only by department head in next section.

VII. Special Fund Expenses Detail

[Source: Fund balance information derived from Monthly Treasurer reports on August 31, 2015 and June 30, 2016]

04.000 IMRF [Official: Treasurer]

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

FY 2015-2016 Final Budget: \$1,560,000

FY 2016-2017 Proposed Budget: \$1,560,000

Balance as of August 31, 2015: \$1,294,525.05

Balance as of July 31, 2016: \$1,352,771.26

08.000 Mental Health

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

FY 2015-2016 Final Budget: \$180,000

FY 2016-2017 Proposed Budget: \$180,000

Balance as of August 31, 2015: \$91,192.89

Balance as of July 31, 2016: \$65,528.64

08.000 Tort Liability Fund

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

FY 2015-2016 Final Budget: \$602,000

FY 2016-2017 Proposed Budget: \$700,000

Balance as of August 31, 2015: \$142,716.86

Balance as of July 31, 2016: \$102,946.61

11.000 Animal Control Fund [Official: Animal Control Administrator]

Description: This fund is the working operating fund for the Animal Control office. This fund provides for all operational expenses of Animal Control including items such as full-time and part-time salaries, employee insurance, office expenses, fuel, utilities, animal food, and veterinarian care.

FY 2015-2016 Final Budget: \$116,730

FY 2016-2017 Proposed Budget: \$121,450

Balance as of August 31, 2015: \$67,977.05

Balance as of July 31, 2016: \$67,854.34

12.000 Law Library Fund [Official: Chief Judge]

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

FY 2015-2016 Final Budget: \$30,000

FY 2016-2017 Proposed Budget: \$29,250

Balance as of August 31, 2015: \$59,873.40

Balance as of July 31, 2016: \$66,647.55

14.000 Sheriff Drug Fund [Official: Sheriff]

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

FY 2015-2016 Final Budget: \$1,000

FY 2016-2017 Proposed Budget: \$1,000

Balance as of August 31, 2015: \$218.47

Balance as of July 31, 2016: \$273.47

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

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

FY 2015-2016 Final Budget: \$142,000

FY 2016-2017 Proposed Budget: \$152,000

Balance as of August 31, 2015: \$260,092.04

Balance as of July 31, 2016: \$307,775.11

16.000 Treasurer's Automation Fund [Official: Treasurer]

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

FY 2015-2016 Final Budget: \$25,000

FY 2016-2017 Proposed Budget: \$65,000

Balance as of August 31, 2015: \$114,937.10

Balance as of July 31, 2016: \$112,967.06

17.000 South Central Illinois Drug Task Force Grant

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

FY 2015-2016 Final Budget: \$119,000

FY 2016-2017 Proposed Budget: \$119,000

Balance as of August 31, 2015: \$11,387.50

Balance as of July 31, 2016: \$6,547.73

20.000 County Highway Fund [Official: County Engineer]

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

FY 2015-2016 Final Budget: \$1,769,550

FY 2016-2017 Proposed Budget: \$1,769,550

Balance as of August 31, 2015: \$203,263.36

Balance as of July 31, 2016: \$559,492.87

21.000 County Twp Bridge Fund [Official: County Engineer]

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

FY 2015-2016 Final Budget: \$900,000

FY 2016-2017 Proposed Budget: \$900,000

Balance as of August 31, 2015: \$1,5198,720.09

Balance as of July 31, 2016: \$669,679.75

22.000 County Motor Fuel Fund [Official: County Engineer]

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

FY 2015-2016 Final Budget: \$2,106,000

FY 2016-2017 Proposed Budget: \$2,067,000

Balance as of August 31, 2015: \$1,459,867.90

Balance as of July 31, 2016: \$931,372.51

23.000 Matching Hwy Tax Fund [Official: County Engineer]

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

FY 2015-2016 Final Budget: \$850,000

FY 2016-2017 Proposed Budget: \$850,000

Balance as of August 31, 2015: \$687,567.05

Balance as of July 31, 2016: \$385,658.40

24.000 Twp Motor Fuel Fund [Official: County Engineer]

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

FY 2015-2016 Final Budget: \$2,120,000

FY 2016-2017 Proposed Budget: \$2,040,000

Balance as of August 31, 2015: \$1,159,894.16

Balance as of July 31, 2016: \$958,349.52

25.000 Delinquent Tax Liquidation [Official: Treasurer]

Description: 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.

FY 2015-2016 Final Budget: \$5,000

FY 2016-2017 Proposed Budget: \$5,000

Balance as of August 31, 2015: \$97,025.16

Balance as of July 31, 2016: \$146,813.94

27.000 Twp Bridge Program Fund [Official: County Engineer]

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

FY 2015-2016 Final Budget: \$500,000

FY 2016-2017 Proposed Budget: \$500,000

Balance as of August 31, 2015: \$26,198.37

Balance as of July 31, 2016: \$98,803.47

29.000 Document Storage Fund [Official: Circuit Clerk]

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

FY 2015-2016 Final Budget: \$50,000

FY 2016-2017 Proposed Budget: \$50,000

Balance as of August 31, 2015: \$608,988.84

Balance as of July 31, 2016: \$670,844.97

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

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

FY 2015-2016 Final Budget: \$386,000

FY 2016-2017 Proposed Budget: \$386,000

Balance as of August 31, 2015: \$617,445.48

Balance as of July 31, 2016: \$603,161.17

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

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

FY 2015-2016 Final Budget: \$100,000

FY 2016-2017 Proposed Budget: \$100,000

Balance as of August 31, 2015: \$191,260.10

Balance as of July 31, 2016: \$273,634.10

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

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

FY 2015-2016 Final Budget: \$83,000

FY 2016-2017 Proposed Budget: \$83,000

Balance as of August 31, 2015: \$88,127.31

Balance as of July 31, 2016: \$153,903.33

34.000 Mental Deficiency Fund

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

FY 2015-2016 Final Budget: \$52,000

FY 2016-2017 Proposed Budget: \$52,000

Balance as of August 31, 2015: \$70,123.08

Balance as of July 31, 2016: \$68,465.14

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

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

FY 2015-2016 Final Budget: \$30,000

FY 2016-2017 Proposed Budget: \$30,000

Balance as of August 31, 2015: \$52,522.72

Balance as of July 31, 2016: \$61,794.91

36.000 Sheriff Leads Account [Official: Sheriff]

Description: The Illinois Law Enforcement Agencies Data System (LEADS) is a statewide, computerized, telecommunications system, maintained by the Illinois State Police, designed to provide the Illinois criminal justice community with access to computerized justice related information at both the state and national level. According to LEADS, approximately 800 criminal justice agencies have direct access to LEADS statewide. In addition, over 20,000 computer desktop workstations and wireless mobile data computers access a variety of criminal justice data through LEADS. Participants include municipal, county, state, and federal law enforcement agencies; circuit court clerks, state's attorneys, and probation departments; and county jails and the Illinois Department of Corrections. The fund receives intergovernmental revenues from municipalities in the county and makes expenses for the use of the telecommunication service.

FY 2015-2016 Final Budget: \$12,000

FY 2016-2017 Proposed Budget: \$12,000

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

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

37.000 Recorders Microfilm Fund [Official: County Clerk]

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

FY 2015-2016 Final Budget: \$80,000

FY 2016-2017 Proposed Budget: \$55,000

Balance as of August 31, 2015: \$56,923.85

Balance as of July 31, 2016: \$43,681.57

38.000 County Farm Account [Official: County Board]

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

FY 2015-2016 Final Budget: \$20,000

FY 2016-2017 Proposed Budget: \$20,000

Balance as of August 31, 2015: \$9,029.54

Balance as of July 31, 2016: \$15,512.97

39.000 Macoupin Extension Service

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

FY 2015-2016 Final Budget: \$80,000

FY 2016-2017 Proposed Budget: \$80,000

41.000 Child Support Maintenance [Official: Circuit Clerk]

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

FY 2015-2016 Final Budget: \$30,000

FY 2016-2017 Proposed Budget: \$27,500

Balance as of August 31, 2015: \$188,607.00

Balance as of July 31, 2016: \$197,893.62

42.000 Sheriff's COPS Fund [Official: Sheriff]

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

FY 2015-2016 Final Budget: \$60,000

FY 2016-2017 Proposed Budget: \$80,000

Balance as of August 31, 2013: \$90,024.24

Balance as of June 30, 2014: \$139,196.95

48.000 Tax Sale Indemnity Fees Fund [Official: Treasurer]

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

FY 2015-2016 Final Budget: \$25,000

FY 2016-2017 Proposed Budget: \$25,000

Balance as of August 31, 2015: \$159,499.68

Balance as of July 31, 2016: \$168,540.25

51.000 DUI Equipment Fund [Official: Sheriff]

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

FY 2015-2016 Final Budget: \$4,000

FY 2016-2017 Proposed Budget: \$4,000

Balance as of August 31, 2015: \$13,993.65

Balance as of July 31, 2016: \$23,666.55

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

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

FY 2015-2016 Final Budget: \$500

FY 2016-2017 Proposed Budget: \$500

Balance as of August 31, 2015: \$61.19

Balance as of July 31, 2016: \$61.19

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

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

FY 2015-2016 Final Budget: \$20,000

FY 2016-2017 Proposed Budget: \$20,000

Balance as of August 31, 2015: \$66,008.52

Balance as of July 31, 2016: \$72,142.51

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

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

FY 2015-2016 Final Budget: \$20,000

FY 2016-2017 Proposed Budget: \$20,000

Balance as of August 31, 2013: \$119,519.51

Balance as of June 30, 2014: \$133,497.59

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

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

FY 2015-2016 Final Budget: \$100,000

FY 2016-2017 Proposed Budget: \$100,000

Balance as of August 31, 2015: \$2,527.65

Balance as of July 31, 2016: \$1,456.45

64.000 Grant Fund

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

FY 2015-2016 Final Budget: \$75,000

FY 2016-2017 Proposed Budget: \$75,000

Balance as of August 31, 2015: \$79,856.59

Balance as of July 31, 2016: \$54,475.59

65.000 Pet Population Fund [Official: Animal Control Administrator]

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

FY 2015-2016 Final Budget: \$24,000

FY 2016-2017 Proposed Budget: \$24,000

Balance as of August 31, 2015: \$546.88

Balance as of July 31, 2016: \$3,116.13

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

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

FY 2015-2016 Final Budget: \$8,000

FY 2016-2017 Proposed Budget: \$8,000

Balance as of August 31, 2015: \$11,015.09

Balance as of July 31, 2016: \$16,744.25

70.000 Vital Record Automation Fund [Official: County Clerk]

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

FY 2015-2016 Final Budget: \$10,000

FY 2016-2017 Proposed Budget: \$10,000

Balance as of August 31, 2015: \$9,085.45

Balance as of July 31, 2016: \$8,217.16

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

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

FY 2015-2016 Final Budget: \$573,050

FY 2016-2017 Proposed Budget: \$423,827

Balance as of August 31, 2015: \$398,632.16

Balance as of July 31, 2016: \$208,624.74

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

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

FY 2015-2016 Final Budget: \$867,302

FY 2016-2017 Proposed Budget: \$827,944

Balance as of August 31, 2015: \$400,717.67

Balance as of July 31, 2016: \$475,173.29

76.000 Coroner's Fee Fund [Official: Coroner]

Description: This fund collects the Coroner fee for Coroner Services pursuant to 55 ILCS 5/4-7001 and can be utilized for certain expenses of the Coroner's office. By statute, 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.

FY 2015-2016 Final Budget: \$8,000

FY 2016-2017 Proposed Budget: \$15,000

Balance as of August 31, 2015: \$13,966.43

Balance as of July 31, 2016: \$15,886.78

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

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

FY 2015-2016 Final Budget: \$0

FY 2016-2017 Proposed Budget: \$0

Balance as of August 31, 2015: \$2,826.00

Balance as of July 31, 2016: \$4,151.00

78.000 Budget Stabilization Fund [Official: County Board]

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

FY 2015-2016 Final Budget: \$0

FY 2016-2017 Proposed Budget: \$0

Balance as of August 31, 2015: \$118,478.75

Balance as of July 31, 2016: \$118,750.44

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

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

FY 2015-2016 Final Budget: \$5,000

FY 2016-2017 Proposed Budget: \$5,000

Balance as of August 31, 2015: \$3,837.64

Balance as of July 31, 2016: \$5,142.93

VIII. Special Funds Controlled by Official

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

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

FY 2015-2016 Final Budget: \$941,332

FY 2016-2017 Proposed Budget: \$941,332

XX.000 Sheriff General Fund [Official: Sheriff]

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

FY 2015-2016 Final Budget: \$80,000

FY 2016-2017 Proposed Budget: \$46,000

XX.000 Public Safety Fund [Official: Sheriff]

Description: This fund is comprised of monies received from Sheriff Sales, courthouse wedding fees, insurance payments, and other miscellaneous payments. Per Resolution 2008.38, funds expended from this fund shall be directed by the County Sheriff for the purpose of maintaining public safety and improving the well-being of the residents of Macoupin County. The proposed budget amount for FY 2016-2017 takes into account the potential for large transactions that may be made with regard to Sheriff Sales – in these cases, the Sheriff's office acts only as an intermediary where it receipts in potentially large amounts and disburses an identical amount.

FY 2015-2016 Final Budget: \$400,000

FY 2016-2017 Proposed Budget: \$400,000

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

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

FY 2015-2016 Final Budget: \$20,000

FY 2016-2017 Proposed Budget: \$20,000

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

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

FY 2015-2016 Final Budget: \$20,000

FY 2016-2017 Proposed Budget: \$30,000

Balance as of August 31, 2015: \$27,450.00

Balance as of July 31, 2016: \$21,703.67

IX. Public Health Expense Summary

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

Account #	Fund	FY 15-16 Final Budget	FY 16-17 Proposed Budget
2	PH - M&M DENTAL	\$0	\$0
6	PH - WIC	\$147,100	\$136,000
7	PUBLIC HEALTH	\$3,307,340	\$3,516,667
56	PH - COMMUNITY CARE	\$2,642,637	\$3,110,330
67	PH - COMMUNITY CARE	\$14,000	\$11,500
75	PH - TRANSPORTATION	\$803,180	\$1,072,911

X. Public Health Expense Details

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

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

FY 2015-2016 Final Budget: \$0

FY 2016-2017 Proposed Budget: \$0

06.000 WIC Fund [Official: Public Health Dept.]

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

FY 2015-2016 Final Budget: \$147,100

FY 2016-2017 Proposed Budget: \$136,000

07.000 Public Health [Official: Public Health Dept.]

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

FY 2015-2016 Final Budget: \$3,307,340

FY 2016-2017 Proposed Budget: \$3,516,667

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

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

FY 2015-2016 Final Budget: \$2,642,637

FY 2016-2017 Proposed Budget: \$3,110,330

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

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

FY 2015-2016 Final Budget: \$14,000

FY 2016-2017 Proposed Budget: \$11,500

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

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

FY 2015-2016 Final Budget: \$803,180

FY 2016-2017 Proposed Budget: \$1,072,911

XI. Additional Information

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

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

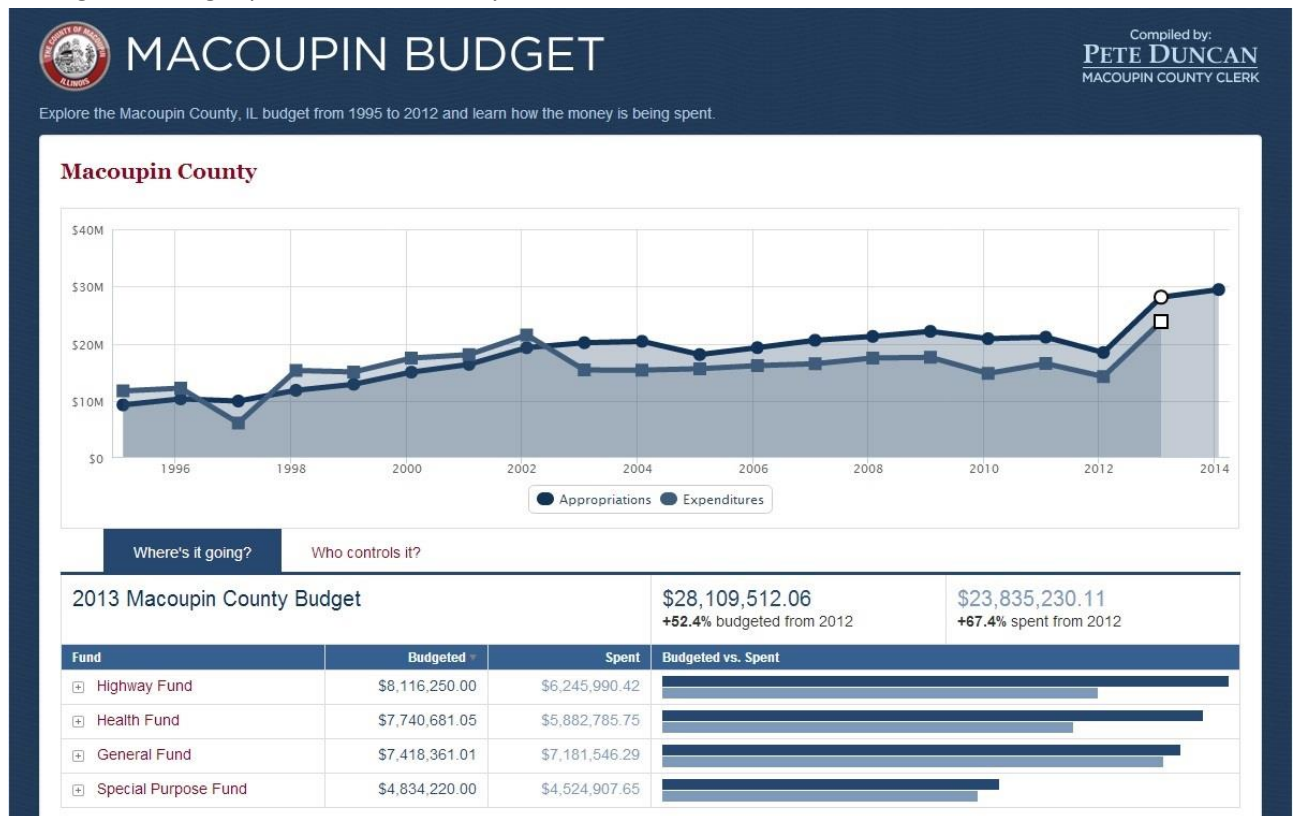
Additional information, including budget requests for the FY 16-17 fiscal year are available upon request in the County Board office.

XII. MacoupinBudget.com

The website, MacoupinBudget.com, provides unprecedented access to Macoupin County government budget and expense information. The easy to use tool utilizes interactive charts and graphs to give visitors details on each department’s budget, how much money they spent, and what they spent it on for two decades worth of data. This will allow all taxpayers to see trends and themes in spending and keep an eye what their government is doing for them.

“This new tool will open the door to county government financial decision making to every taxpayer,” Duncan said. “Making it simpler for everyone to understand Macoupin’s budget will not only ensure better, smarter government in tough economic times, but increase openness and transparency in an innovative way. MacoupinBudget.com gives taxpayers the power to shine the light on how tax dollars are being spent.”

Previously available financial documents, such as the county’s checkbook summaries that Duncan put online in 2012, along with brand new reports, such as yearly expense reports, are also being housed on the site’s information page. “By putting all the County’s financial data that is on line in one destination, we’re trying to make it as simple as possible for anyone interested to work through the budget process in the county,” said Duncan.

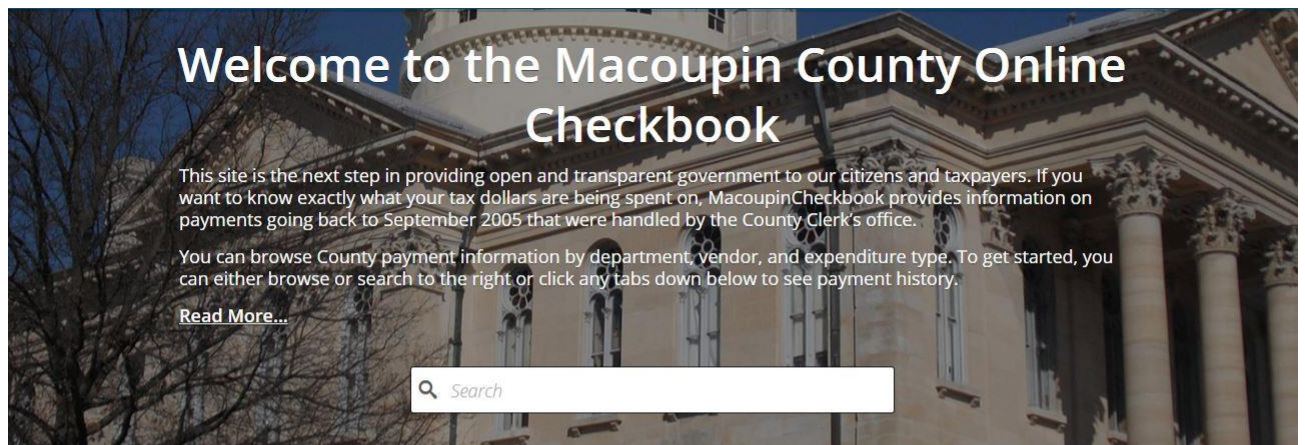


XIII. MacoupinCheckbook.com

Users of MacoupinCheckbook can quickly sort through available data based on department head, budget, vendor information, what money is being spent on and payment date. Nearly all County payments can be viewed on the site down to individual transactions.

Budget, expense and vendor data will be updated on a monthly basis after each County Board meeting when bills are approved for payment. Available data goes back to September 1, 2005, when the County moved to its current financial software. The checkbook is all open data, meaning it is searchable and can be downloaded.

While all the information included on MacoupinCheckbook was previously available by request on paper printouts, County Clerk Pete Duncan said placing a decade’s worth of payment data online demonstrates his and his staff’s commitment to open government. “By allowing any taxpayer in Macoupin County 24/7 access to see for themselves the County’s checkbook, the accountability of County government is strengthened, the door to budget decisions is opened, and public awareness of all the County’s services is increased. It’s another great example of how my office is utilizing technology to provide better, smarter government.”



Spending Summary 2016

Data represents September 1 2015 through the previous County Board meeting date in which checks were approved to be paid



XIV. MacoupinPayroll.com

The online payroll database follows in the footsteps of the State of Illinois' salary website. The name of virtually all County employees and their yearly wage is listed as well as the department they work in and their job title, similar to the State's site. However, Macoupin's payroll website adds additional information such as overtime pay, employer-paid benefit compensation packages, mileage reimbursements, as well as employee information such as hire date and bargaining unit information.

Duncan explained that the data going back to 2006 is available, which is currently seven more years than the State has online. The County will also add data on a monthly basis.

"There is no doubt that with local government budgets shrinking the largest piece of the budget is employee salary and benefits," said Duncan. "By launching this salary database, Macoupin is inviting all taxpayers to be an active participant in understanding how their tax dollars are being spent. On a daily basis, those interested will be able to understand better the tough choices Macoupin County is making to provide better service for less cost."



Payroll Summary 2016 ▼

Data through the June 15, 2016 payroll

