

**MACOUPIN COUNTY BOARD  
RESOLUTION No. 2026.25**

**A Resolution Establishing FY 2026-2027 General Fund and Special Funds  
Appropriations**

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 began the Fiscal Year 2026-2027 budget process on April 7, 2026, reviewed budget requests and revenue projections throughout the spring and summer, conducted budget hearings on May 14, May 21, and May 28, 2026, reviewed the tentative budget on June 2, July 7, and August 4, 2026, and presented the proposed budget to the County Board on July 14, 2026; therefore

BE IT RESOLVED, the Macoupin County Board establishes appropriations for the Fiscal Year 2026-2027 General Fund budget totaling \$10,876,324.64, as enumerated in the following; and.

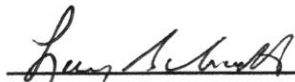
BE IT FURTHER RESOLVED, the Macoupin County Board establishes appropriations for the Fiscal Year 2026-2027 Special Fund budgets as enumerated in the following.

BE IT FURTHER RESOLVED, that unless otherwise noted, the appropriation for each office and department shall be effective for the period of September 1, 2026 through August 31, 2027.

SIGNED this 12<sup>th</sup> day of August, 2025.

Voting Yes: \_\_\_\_18\_\_\_\_

Voting No: \_\_\_\_0\_\_\_\_

  
\_\_\_\_\_  
**Larry Schmidt**  
**Chairman of the Board**  
**Macoupin County, Illinois**

  
\_\_\_\_\_  
**Pete Duncan**  
**Clerk**  
**Macoupin County, Illinois**

  
\_\_\_\_\_  
**L. Amber McGartland**  
**Treasurer**  
**Macoupin County, Illinois**

# Fiscal Year 2026-2027 Budget

## County of Macoupin





# TABLE OF CONTENTS

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|                                                   |           |
|---------------------------------------------------|-----------|
| <b>1.0 Introduction</b>                           | <b>5</b>  |
| 1.1 Organization & Structure of County Government | 7         |
| 1.2 Basis of Budgeting                            | 11        |
| 1.3 Budgeting Process                             | 12        |
| 1.4 Financial Policies                            | 14        |
| 1.5 Demographics                                  | 20        |
| 1.6 History of the County                         | 25        |
| <b>2.0 Executive Summary</b>                      | <b>26</b> |
| 2.1 Budget Timeline                               | 28        |
| 2.2 Priorities and Issues                         | 30        |
| 2.3 Personnel Changes                             | 31        |
| 2.4 Compensation Packages and Disclosures         | 34        |
| 2.4.1 Elected Officials Salary and Stipends       | 35        |
| 2.4.2 Sheriff Department                          | 37        |
| 2.4.3 Court System                                | 41        |
| 2.4.4 Health Department                           | 42        |
| 2.4.5 Highway Department                          | 46        |
| 2.4.6 Other County Employees                      | 48        |
| 2.5 Public Health Department Budgets              | 49        |
| <b>3.0 Funds Summary Overview</b>                 | <b>50</b> |
| 3.1 General Fund                                  | 52        |
| 3.2 Special Revenue Funds                         | 56        |
| 3.3 IMRF Fund                                     | 63        |
| 3.4 Mental Health Fund                            | 66        |
| 3.5 Tort Liability Fund                           | 69        |
| 3.6 Animal Control Fund                           | 72        |
| 3.7 Law Library Fund                              | 75        |
| 3.8 Sheriff Drug Fund                             | 78        |
| 3.9 Probation Fees Fund                           | 81        |
| 3.10 Treasurers Automation Fund                   | 84        |
| 3.11 South Central Drug Task Force Grant Fund     | 87        |
| 3.12 County Highway Fund                          | 90        |
| 3.13 County Township Bridge Fund                  | 93        |
| 3.14 County Motor Fuel Fund                       | 96        |
| 3.15 Matching Highway Fund                        | 99        |
| 3.16 Delinquent Tax Liquidation Fund              | 102       |
| 3.17 Township Bridge Bond Fund                    | 105       |
| 3.18 Document Storage Fund                        | 108       |
| 3.19 Social Security Fund                         | 111       |
| 3.20 Court Automation Fund                        | 114       |
| 3.21 Court Security Fund                          | 117       |
| 3.22 Mental Deficiency Fund                       | 120       |
| 3.23 Revolving Loan Fund                          | 123       |

|                                                    |            |
|----------------------------------------------------|------------|
| 3.24 Sheriff Leads Fund .....                      | 126        |
| 3.25 Recorder Microfilm Fund .....                 | 127        |
| 3.26 County Farm Fund .....                        | 130        |
| 3.27 Macoupin Extension Service Fund .....         | 133        |
| 3.28 Maintenance & Child Support Fund .....        | 135        |
| 3.29 COP's Grant Fund .....                        | 138        |
| 3.30 DUI Equipment Fund .....                      | 141        |
| 3.31 Arrestee's Medical Costs Fund .....           | 144        |
| 3.32 Tax Sale in Error Interest Fund .....         | 147        |
| 3.33 Health Insurance Special Fund .....           | 150        |
| 3.34 Macoupin County Grant Fund .....              | 153        |
| 3.35 Pet Population Fund .....                     | 156        |
| 3.36 Macoupin Co. Tourism Fund .....               | 159        |
| 3.37 Vital Records Automation Fund .....           | 162        |
| 3.38 GIS Fund .....                                | 165        |
| 3.39 911 Fund .....                                | 168        |
| 3.40 Coroners Fee Fund .....                       | 171        |
| 3.41 State's Attorney Automation Fund .....        | 174        |
| 3.42 Drug Court Fee Fund .....                     | 177        |
| 3.43 Federal & State Reimbursement Fund .....      | 180        |
| 3.44 Electronic Citation Fee Fund .....            | 183        |
| 3.45 Circuit Clerk OP Fund .....                   | 186        |
| 3.46 COVID Grant Fund .....                        | 189        |
| 3.47 Wind Permit Application Fee Fund .....        | 192        |
| 3.48 Trust and Agency Funds .....                  | 195        |
| 3.48.1 Township Motor Fuel Fund .....              | 196        |
| 3.48.2 Tax Sale Indemnity Fees Fund .....          | 199        |
| <b>4.0 General Fund Departments Budgets .....</b>  | <b>202</b> |
| 4.1 County Administration .....                    | 207        |
| 4.2 County Board .....                             | 209        |
| 4.3 Emergency Management Agency .....              | 211        |
| 4.4 Total County Clerk & Recorder Budget .....     | 213        |
| 4.4.1 County Clerk & Recorder .....                | 220        |
| 4.4.2 Elections .....                              | 223        |
| 4.4.3 Voting Center .....                          | 226        |
| 4.4.4 Copy Room .....                              | 228        |
| 4.5 Treasurer .....                                | 230        |
| 4.6 Supervisor of Assessments .....                | 232        |
| 4.7 Circuit Clerk .....                            | 234        |
| 4.8 Circuit Court .....                            | 236        |
| 4.9 Public Defender .....                          | 238        |
| 4.10 Animal Control .....                          | 240        |
| 4.11 State's Attorney .....                        | 242        |
| 4.12 Jury Commission .....                         | 244        |
| 4.13 Superintendent of Schools .....               | 246        |
| 4.14 Tax Assessment & Collection .....             | 248        |
| 4.15 Coroner .....                                 | 250        |
| 4.16 Total Sheriff Budget .....                    | 252        |
| 4.16.1 Courthouse, All Buildings and Grounds ..... | 255        |



|                                                            |            |
|------------------------------------------------------------|------------|
| 4.16.2 Purchase of New Vehicles .....                      | 257        |
| 4.16.3 Court Security .....                                | 259        |
| 4.16.4 Jail Medical .....                                  | 261        |
| 4.16.5 Sheriff .....                                       | 263        |
| 4.16.6 Jail .....                                          | 265        |
| 4.16.7 DCFS Officer Salary .....                           | 267        |
| 4.17 Probation .....                                       | 269        |
| 4.18 Contractual Services .....                            | 271        |
| 4.19 Insurance .....                                       | 273        |
| 4.20 Drug Task Force .....                                 | 275        |
| 4.21 County & Community Development .....                  | 277        |
| 4.22 Capital Outlay .....                                  | 279        |
| 4.23 Telephone .....                                       | 281        |
| 4.24 Permanent Transfers .....                             | 283        |
| <b>5.0 General Fund Revenue Sources .....</b>              | <b>285</b> |
| 5.1 Property Taxes .....                                   | 290        |
| 5.2 Intergovernmental .....                                | 292        |
| 5.2.1 Sales Tax .....                                      | 295        |
| 5.2.2 Income Tax .....                                     | 298        |
| 5.2.3 Replacement Tax Summary .....                        | 301        |
| 5.2.4 Probation Officer's Salary .....                     | 304        |
| 5.2.5 State's Attorney Salary Reimbursement .....          | 307        |
| 5.2.6 Public Defender's Salary Reimbursement .....         | 310        |
| 5.2.7 Sheriff Salary Reimbursement .....                   | 313        |
| 5.2.8 Supervisor of Assessments Salary Reimbursement ..... | 315        |
| 5.2.9 Election Judge Salary .....                          | 318        |
| 5.2.10 South Central Drug Task Force Reimbursement .....   | 321        |
| 5.2.11 Emergency Services Disaster Assistance .....        | 324        |
| 5.2.12 DCFS Officer Reimbursement .....                    | 327        |
| 5.3 Fees and Charges for Services .....                    | 329        |
| 5.3.1 Licenses and Permits .....                           | 331        |
| 5.3.2 Fines and Forfeitures .....                          | 334        |
| 5.3.3 Circuit Clerk Fees .....                             | 336        |
| 5.3.4 State's Attorney Fees .....                          | 338        |
| 5.3.5 Interest Income .....                                | 340        |
| 5.3.6 Misc. Reimbursement .....                            | 342        |
| 5.3.7 Miscellaneous .....                                  | 345        |
| 5.3.8 Dispatching Services .....                           | 348        |
| 5.3.9 Housing Federal Prisoners .....                      | 350        |
| 5.3.10 Grants/Donations .....                              | 352        |
| 5.4 Transfers In .....                                     | 354        |
| 5.5 County Clerk General Fund .....                        | 357        |
| 5.6 Real Estate Stamp Tax .....                            | 360        |
| <b>6.0 Capital Improvement Plan .....</b>                  | <b>363</b> |

# Transmittal Letter

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

The County Clerk's Office is pleased to present the Macoupin County FY 2026–2027 Budget.

As in previous years, this budget is presented in a visual format featuring charts, graphs, narratives, and performance information to make County finances more understandable and accessible to both County Board members and the public. Our continued use of ClearGov and MacoupinBudget.com reflects the County's ongoing commitment to transparency, accountability, and responsible stewardship of taxpayer resources.

This budget continues the Board's long-term vision, first established in 2017, of transforming the County's budget into more than a financial document. It serves as a comprehensive planning and communication tool while continuing to incorporate the Government Finance Officers Association's (GFOA) Detailed Criteria Location Guide for Budget Presentations. Macoupin County remains committed to providing a budget document that rivals those of much larger jurisdictions despite having significantly fewer resources.

The development of this year's budget presented challenges unlike those experienced in recent years. While revenues have generally stabilized, personnel costs, employee benefits, and the increasing cost of providing essential County services continue to place additional pressure on the General Fund. Through a collaborative budget process, the Finance Committee carefully reviewed each General Fund request, prioritized essential services, and worked to identify additional revenue opportunities and reimbursements wherever possible.

The recommended budget reflects those efforts. Throughout the process, the committee increased projected revenues through updated estimates, investment earnings, grant reimbursements, and intergovernmental transfers while maintaining a conservative approach to revenue forecasting. The committee also reviewed one-time funding strategies to preserve County operations while continuing to protect the County's long-term financial position.

Macoupin County enters the fiscal year from a position of financial strength. Strong reserve balances, coupled with the Budget Stabilization Fund established by the County Board, provide flexibility to address short-term financial challenges without compromising the County's long-term fiscal health. Those reserves have been built through years of disciplined budgeting and continue to provide an important safeguard against economic uncertainty.

The budget also reflects the County's continued emphasis on pursuing outside funding whenever possible. State reimbursements, grant funding, intergovernmental partnerships, and other external revenue sources help reduce pressure on local taxpayers while allowing the County to continue investing in essential services. At the same time, the County continues to monitor future revenue opportunities, including anticipated growth in property tax revenues from renewable energy development, while choosing not to rely on revenues until they are reasonably certain to materialize.

Although this budget balances the County's immediate financial needs with available resources, the challenges facing local government are ongoing. Personnel costs continue to represent the largest component of County expenditures, and the County must remain diligent in evaluating expenditures, pursuing operational efficiencies, and identifying new revenue opportunities in future budget cycles.



**PETE DUNCAN**  
MACOUPIN COUNTY CLERK & RECORDER

In closing, I am pleased to present this budget to the County Board for its consideration and adoption. I believe this budget reflects the Board's commitment to fiscal responsibility, transparent government, and providing high-quality services to the residents of Macoupin County. Through thoughtful planning and conservative financial management, Macoupin County remains well-positioned to meet both today's needs and tomorrow's challenges.

Respectfully submitted,

Pete Duncan  
Macoupin County Clerk

# Organization and Structure of County Government

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

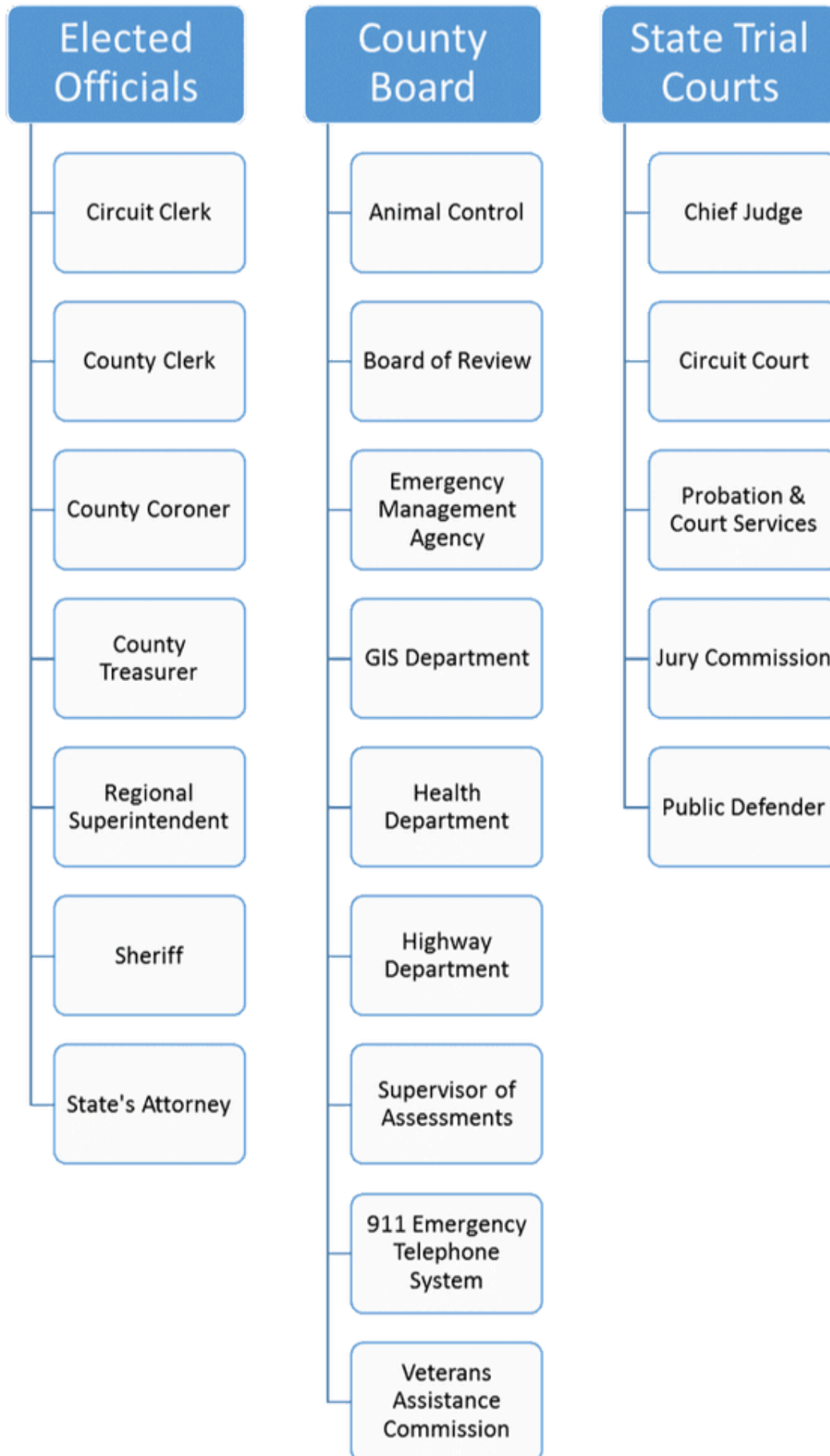
Regional Superintendent of Schools

Sheriff

State's Attorney

Treasurer

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



# County Board Members

|                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                             |
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| DISTRICT SEVEN                                                                                                                                                                                                                                                                                                                               | DISTRICT EIGHT                                                                                                                                                                                                                                                                                                                                            | DISTRICT NINE                                                                                                                                                                                                                                                                                                                                                             |
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# Basis of Budgeting

Macoupin County prepares its annual budget using the **modified cash basis of accounting** for all governmental funds, including the General Fund, Special Revenue Funds, Capital Projects Funds, and other budgeted funds.

## Explanation of Budgetary Basis

- The **modified cash basis** recognizes:
  - Revenues when they are expected to be received in cash during the fiscal year.
  - Expenditures when they are expected to be paid in cash during the fiscal year.
- This approach supports effective cash flow planning and budgetary control while allowing departments to anticipate known obligations.
- The budget does not include depreciation, amortization, or non-cash accruals typical of full accrual accounting.

## Definition of Budget Basis for All Funds

- All County funds use the **same modified cash basis** for budget development.
- This basis is consistently applied across:
  - General Fund
  - Special Revenue Funds (e.g., Animal Control, Public Health)
  - Capital Improvement Funds

## Relation to Basis of Accounting in Financial Statements

- The basis of budgeting **is the same** as the basis of accounting used in the County's audited financial statements for governmental funds.
- The **audited financial statements** are prepared using the **modified cash basis of accounting**, as disclosed in the Notes to Financial Statements.
- This alignment between budgeting and accounting improves clarity and reduces reconciliation challenges.

## Reconciliation or Explanation of Differences

- There are **no differences** between the basis of budgeting and the basis of accounting for any of Macoupin County's governmental funds.
- Since both processes follow the modified cash basis, **no reconciliation** is necessary.



# Budgeting Process

Macoupin County, Illinois, adopts an annual budget that serves as a policy document, financial plan, operations guide, and communications device. The budget process is designed to promote accountability, transparency, and responsible stewardship of public resources.

## Legal Framework

- The County is required by Illinois law (55 ILCS 5/6-1001) to adopt an annual appropriation ordinance for all budgeted funds.
- The budget must be approved before the beginning of the fiscal year, which runs from **September 1 through August 31**.
- Budget adoption and amendments are governed by state statute and County Board procedures, with the Finance Committee overseeing development and monitoring.

## Budget Preparation Milestones

| Month        | Milestone                                                                                                      |
|--------------|----------------------------------------------------------------------------------------------------------------|
| April – May  | Budget worksheets distributed to departments. Preliminary revenue projections developed by the Clerk’s Office. |
| May          | Departments submit budget requests. Capital and personnel needs are reviewed.                                  |
| June         | Finance Committee begins reviewing departmental requests. Projections are updated.                             |
| July         | Final proposed budget compiled and reviewed by Finance Committee. Public notices prepared.                     |
| Early August | Budget presented to full County Board for review and public hearing.                                           |
| Mid-August   | Formal adoption of Appropriations Ordinance prior to August 31 deadline.                                       |

*Note: The County aims to adopt the budget in advance of the statutory deadline to provide departments with certainty for the start of the fiscal year.*

## Roles and Responsibilities

- **County Clerk’s Office:** Coordinates budget preparation, revenue forecasting, and prepares the budget document.
- **Finance Committee:** Reviews departmental budgets, analyzes financial conditions, and recommends final budget to the full Board.
- **Elected Officials and Department Heads:** Submit budget requests and provide justifications for operational and capital needs.
- **County Board:** Holds public hearings, deliberates, and adopts the annual appropriations ordinance.

## Public Participation

- The budget process includes **public hearings** to ensure transparency and community input.
- Budget summaries are posted on the County website, and printed copies are available for review at the Clerk’s Office.

## Amendments and Monitoring

- Once adopted, the budget may only be amended in cases of emergency or unforeseen circumstances, with Finance Committee and County Board approval.
- Departments receive regular budget-to-actual reports to monitor expenditures and avoid overages.

#### **Integration with County Priorities**

- The budgeting process is aligned with long-term planning and capital improvement priorities.
- Grants and intergovernmental revenues are incorporated into the budget based on confirmed or reasonably anticipated awards.
- The County avoids using one-time revenues for ongoing operations.

# Financial Policies

## 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 1<sup>st</sup> of a month, unless the County Board votes to begin an employee's start date at a different time due to an emergency.
- b. Due to Homeland Security E-Verify requirements, new employees must be fully signed up for payroll purposes by their start date, not after. Official or Department head hiring them should ensure this is completed and that they schedule a time before their start date with Payroll Clerk to ensure it is completed.
- c. 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.
- d. 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.
- e. 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 1<sup>st</sup> and September 30<sup>th</sup> 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 1<sup>st</sup>, they can work 999 hours between October 1<sup>st</sup> and September 30<sup>th</sup> 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 & 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



# Demographics

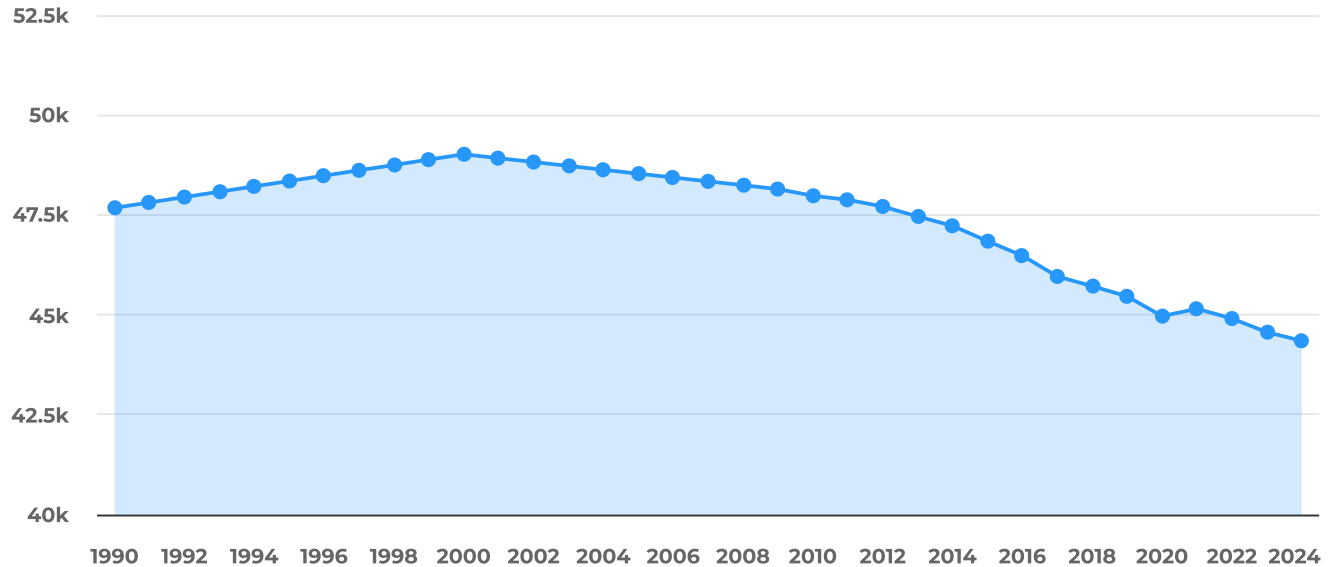
## Population



TOTAL POPULATION

**44,350****-0.48%**  
vs. 2023

GROWTH RANK

**58** out of **102** Counties in Illinois

\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



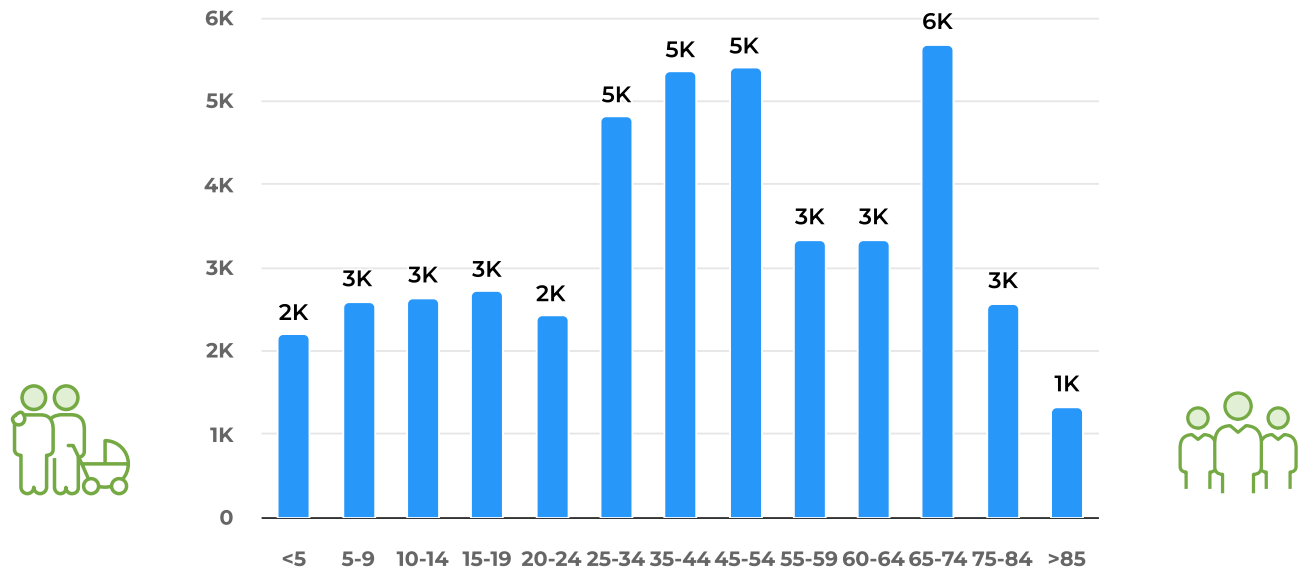
DAYTIME POPULATION

**36,742**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



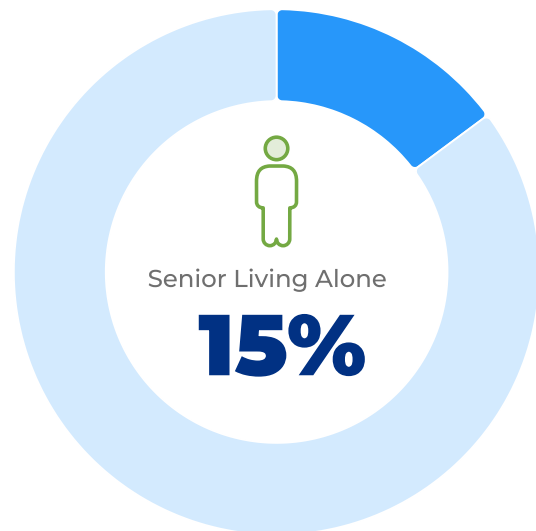
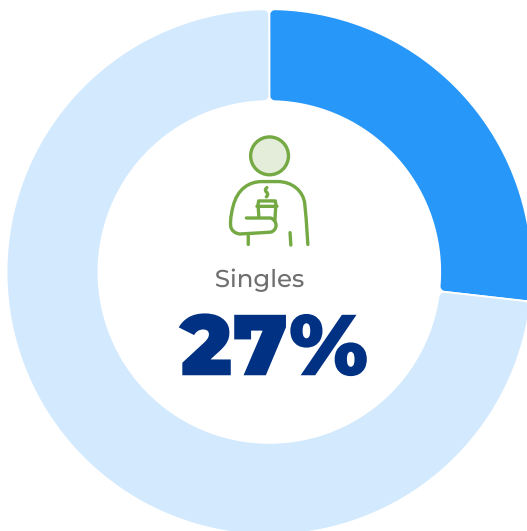
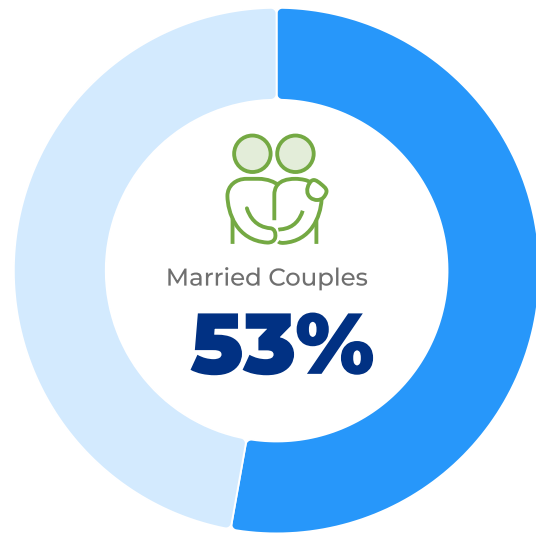
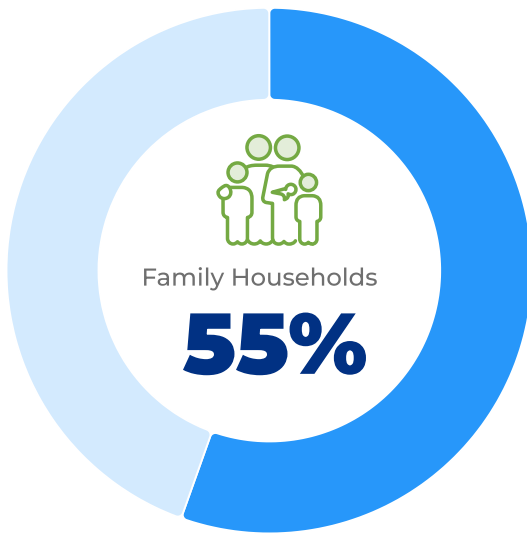
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

\* Data Source: American Community Survey 5-year estimates

Household

TOTAL HOUSEHOLDS  
**17,576**

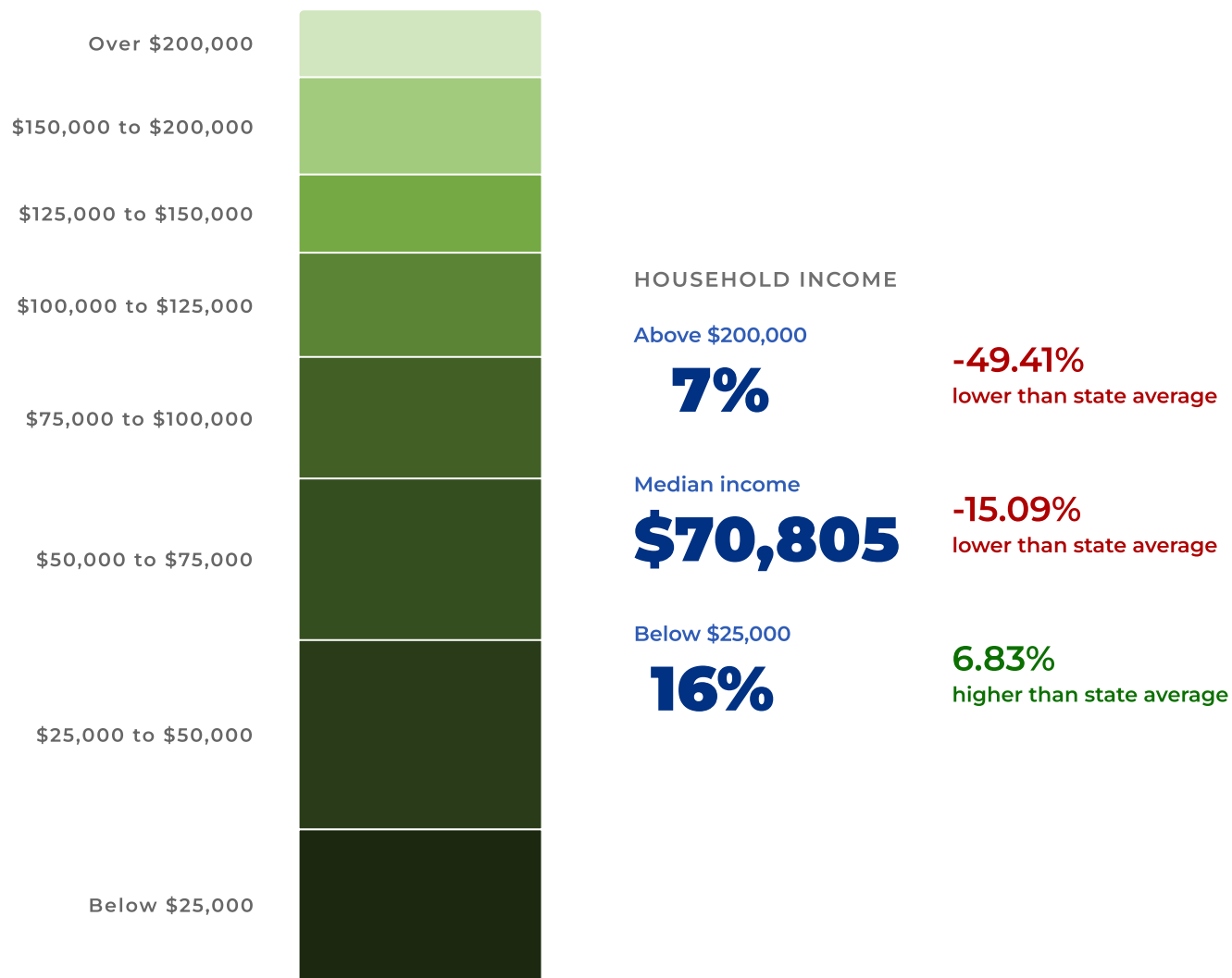
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



*\* Data Source: American Community Survey 5-year estimates*

# Economic

Household income is a key data point in evaluating a community’s wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



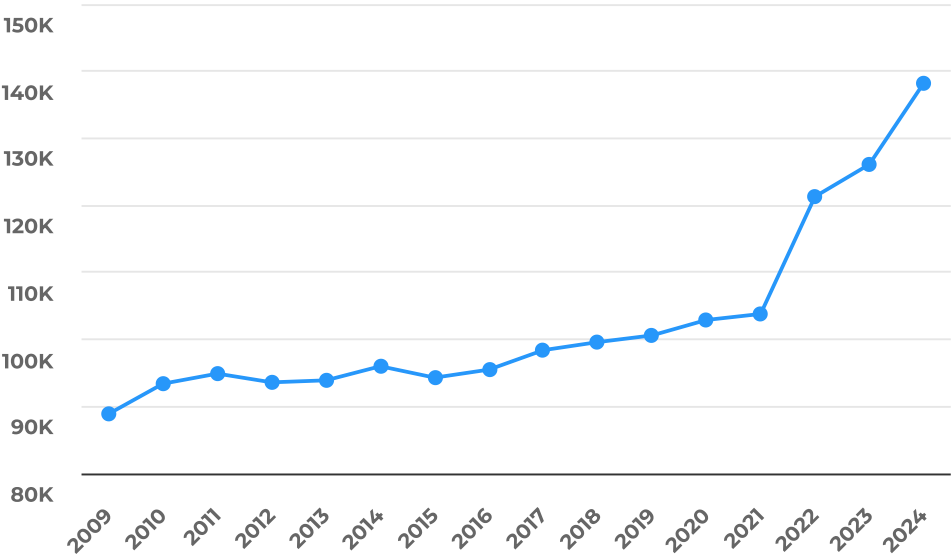
\* Data Source: American Community Survey 5-year estimates

# Housing



2024 MEDIAN HOME VALUE

\$138,200



\* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

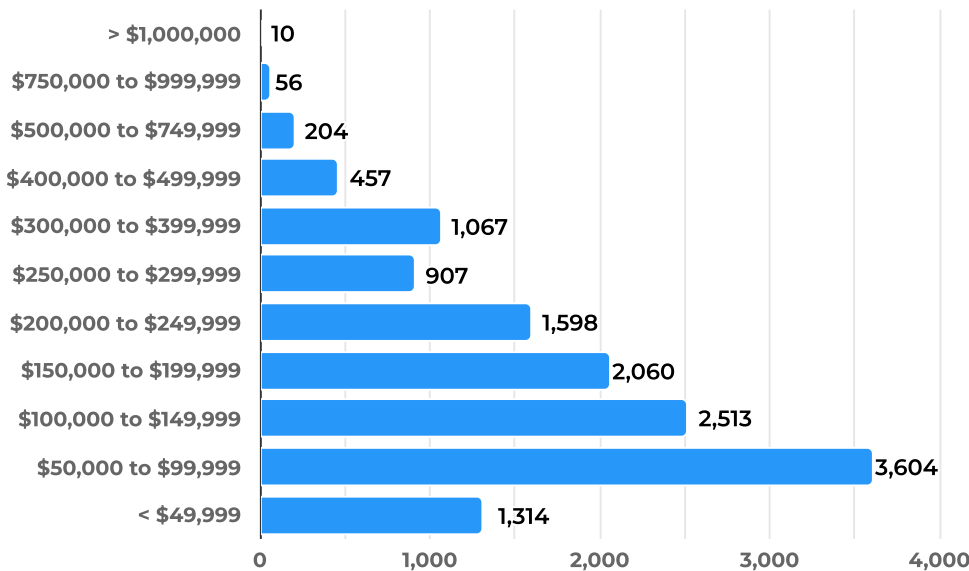
## HOME OWNERS VS RENTERS

Macoupin State Avg.



\* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME VALUE DISTRIBUTION



\* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.



# History of the County

Macoupin County, Illinois, was officially established on January 17, 1829, by the Illinois General Assembly, carved from portions of Madison and Greene counties. The name “Macoupin” derives from a Native American term for the wild water lily that once thrived in the region's wetlands and was used as a food source by early inhabitants.

The county's fertile prairie soils and central location in the state made it a hub for early settlers seeking agricultural opportunity. By the mid-19th century, Macoupin had become a leader in grain and livestock production, laying the foundation for its enduring agricultural identity. Carlinville, designated the county seat in 1830, became a focal point for civic activity and remains the center of county government today.

One of the county's most iconic landmarks is the Macoupin County Courthouse, constructed in 1870 and often referred to as the “Million Dollar Courthouse” for its unexpectedly high construction cost at the time. The building continues to serve as the seat of county government and is listed on the National Register of Historic Places.

Throughout the late 19th and early 20th centuries, Macoupin County expanded economically with the rise of coal mining, railroads, and industrial employment. Communities like Gillespie, Staunton, and Mount Olive grew rapidly during this era, driven by coal extraction and rail commerce. While the decline of the coal industry in the latter half of the 20th century prompted economic shifts, the county has remained resilient by investing in infrastructure and diversifying its local economy.

Macoupin County operates under the township form of government with an elected County Board and independently elected countywide officials. The county provides essential services including public safety, elections, property assessment, infrastructure, and health services to over 44,000 residents across 26 townships.

Today, Macoupin County blends a proud historical legacy with forward-looking governance, striving to provide transparent, fiscally responsible, and community-oriented services. Its regional leadership in agriculture, history of civic innovation, and commitment to continuous improvement position the county to meet the challenges of the 21st century while honoring its nearly 200-year legacy of public service.



# Executive Summary

The Fiscal Year 2026–2027 Budget for Macoupin County, Illinois reflects a balanced and fiscally responsible financial plan designed to maintain essential County services while addressing increasing personnel, benefit, and operational costs. Although the County continues to maintain a strong financial position, the FY 2026–2027 budget process required careful review of departmental requests, conservative revenue forecasting, and strategic prioritization to ensure long-term fiscal sustainability.

Through the Finance Committee's collaborative budget process, projected General Fund revenues were strengthened through updated revenue estimates, investment earnings, grant reimbursements, and intergovernmental transfers. Even with these adjustments, the County faced continued pressure from rising expenditures, particularly in salaries, employee benefits, and overtime. The adopted budget focuses on maintaining core County services while utilizing prudent one-time funding strategies where appropriate and preserving the County's long-standing commitment to strong reserve balances.

The County continues to emphasize responsible financial management by maximizing outside funding opportunities, including state reimbursements, grants, and intergovernmental partnerships that reduce reliance on local tax revenue. At the same time, the budget conservatively approaches future revenue opportunities, including anticipated renewable energy property tax growth, by not relying on revenues until they are reasonably certain to be realized.

Despite a more challenging fiscal environment than in recent years, Macoupin County remains committed to transparency, accountability, and public engagement. Through the continued use of ClearGov and MacoupinBudget.com, residents have access to comprehensive financial information, interactive budget data, and departmental performance information, reinforcing the County's commitment to open government and responsible stewardship of taxpayer resources.

## Strategic Alignment

### 1. Financial Sustainability & Structural Budget Challenges

Despite increasing projected General Fund revenues by approximately \$361,000 through updated revenue estimates, additional grant reimbursements, investment income, and transfers, the proposed budget still reflected a structural deficit of approximately \$471,000 if all requested expenditures were approved. The committee discussed the need to prioritize essential services while balancing operational needs against available resources.

### 2. Personnel Costs Continue to Drive Budget Growth

Personnel costs remain the County's largest expenditure, with salary increases, benefits, and overtime representing the overwhelming majority of requested budget growth. Committee discussion noted that approving salary and overtime requests alone would nearly balance the budget, leaving limited capacity for additional operational requests without identifying new revenues or offsetting reductions.

### 3. Strategic Use of One-Time Revenues and Reserve Funds

To reduce the projected deficit, the committee discussed utilizing one-time solutions, including reserve fund transfers for vehicle replacement and capital outlay, transfers from special funds, additional reimbursement for the Assistant Public Defender stipend position through the AOIC grant, and Animal Control administrative reimbursements.



Members acknowledged these actions would balance the upcoming fiscal year but would not permanently resolve future structural budget pressures.

### **4. Grant Funding and Intergovernmental Partnerships**

The budget reflects continued efforts to maximize outside funding sources. Discussion included grant reimbursement for the Grant Manager position, increased reimbursement for the Assistant Public Defender through the Administrative Office of the Illinois Courts (AOIC), continued state reimbursement for probation operations, and shared-cost arrangements with neighboring counties for probation administration. These partnerships help reduce reliance on local tax revenue while maintaining essential services.

### **5. Long-Term Planning for Capital and Fleet Replacement**

The committee emphasized maintaining long-term replacement schedules for Sheriff's Office vehicles and capital improvements while recognizing current fiscal constraints. Members discussed preserving a sustainable vehicle replacement cycle and using reserve funds strategically to avoid larger maintenance costs in future years. The County also continues to monitor opportunities for grant funding to offset future capital expenditures.

### **6. Revenue Growth and Future Fiscal Outlook**

Committee members discussed several factors that could improve the County's long-term financial outlook, including anticipated increases in investment earnings, additional state reimbursements, and the expected addition of wind energy facilities to the property tax rolls. While these revenues could strengthen future budgets, the committee acknowledged uncertainty regarding their timing and emphasized the need for conservative financial planning until those revenues are realized.



# 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 Calendar

- **April 7, 2026**  
Initial Discussion of Budget Process for the Year and Review of Revenue
- **April 14, 2026**  
Budget request forms are sent to officials with memo outline priorities for the year
- **May 1, 2026**  
Budget request forms are due
- **May 5, 2026**  
Discussion of revenue projections and budget requests by Finance Committee
- **May 14, 2026**



First Budget Hearing

- **May 21, 2026**

Second Budget Hearing

- **May 28, 2026**

Third Budget Hearing

- **June 2, 2026**

Discussion of Tentative Budget and Tentative Budget Prepared by Finance Committee

- **July 7, 2026**

Tentative Budget Discussion at Finance Committee

- **July 14, 2026**

Tentative Budget Presented to Full Board

- **August 4, 2026**

Finance Committee Reviews Proposed Budget

- **August 11, 2026**

Full Board Adopts Final Budget

- **September 1, 2026**

Start of Fiscal Year, All previous appropriations end with fiscal year



# Priorities and Issues

| Priority Area                                                | Key Issues / Challenges                                                                                                                                                            |
|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Financial Sustainability</b>                              | Structural General Fund deficit despite increased revenue estimates; balancing essential services with limited financial resources.                                                |
| <b>Personnel &amp; Benefit Costs</b>                         | Salaries, benefits, and overtime continue to drive the majority of budget growth, limiting flexibility for other operational requests.                                             |
| <b>Reserve Policy &amp; One-Time Budget Strategies</b>       | Strategic use of reserve transfers and one-time funding sources to balance FY 2026–2027 while preserving long-term fiscal stability.                                               |
| <b>External Funding &amp; Intergovernmental Partnerships</b> | Continued reliance on grant reimbursements, AOIC funding, probation cost-sharing, and other outside revenue sources to reduce pressure on the General Fund.                        |
| <b>Capital Planning &amp; Fleet Replacement</b>              | Maintaining long-term replacement schedules for vehicles and capital assets while managing short-term budget constraints.                                                          |
| <b>Future Revenue Outlook</b>                                | Monitoring anticipated wind energy property tax revenue, investment income, and other developing revenue sources while budgeting conservatively until those revenues are realized. |

# 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 Full Time Employees by Office or Department

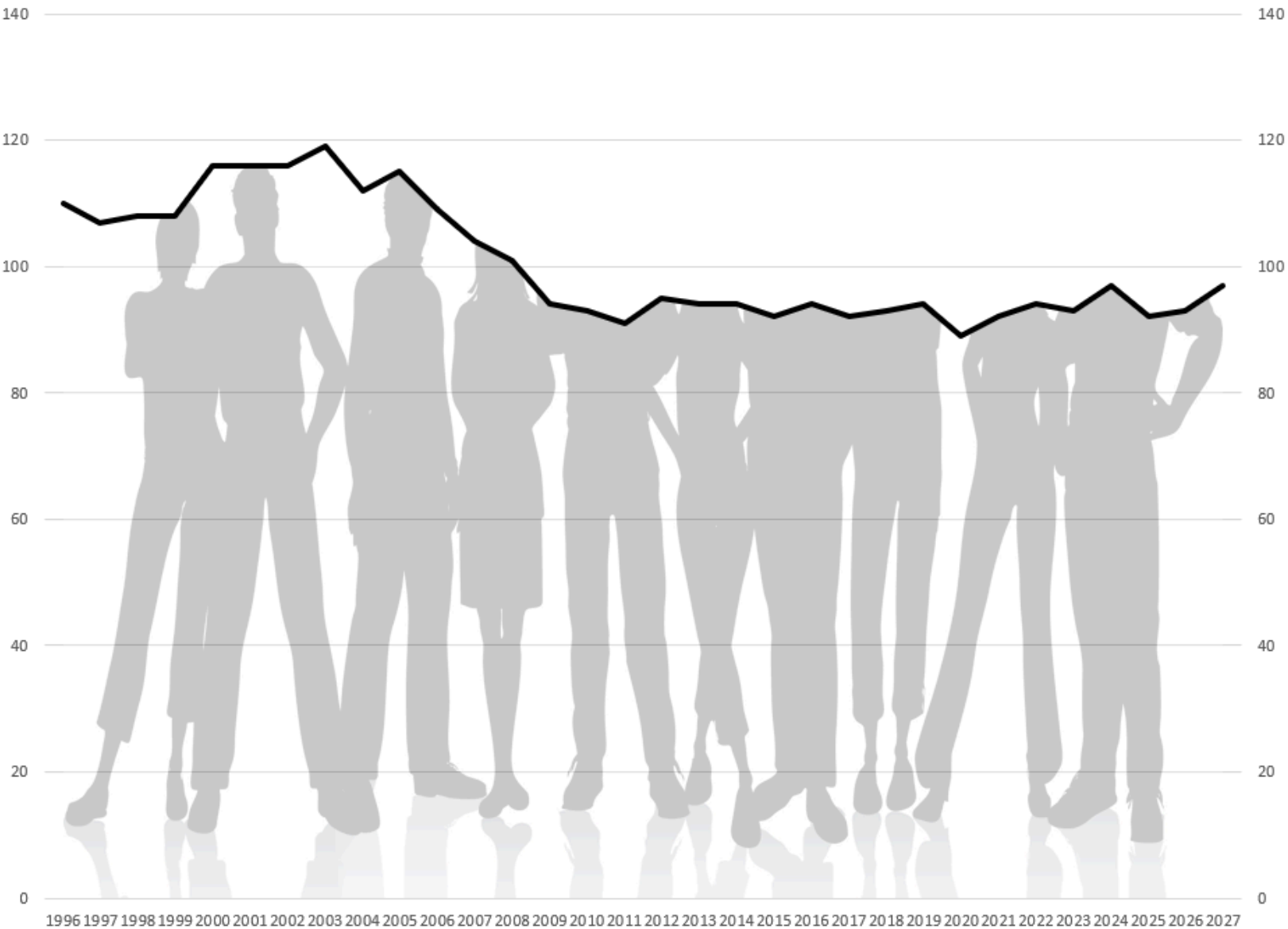
|                           | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|---------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Adviser                   | 1       | 1       | 1       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       |
| Manager                   | 0       | 0       | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1       |
| Public Defender           | 1       | 1       | 2       | 2       | 2       | 2       | 3       | 3       | 3       | 3       | 3       |
| Owner                     | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1       |
| Suror                     | 3       | 3       | 3       | 3       | 3       | 3       | 3       | 3       | 3       | 3       | 3       |
| Supervisor of Assessments | 4       | 4       | 4       | 4       | 4       | 4       | 4       | 5       | 4       | 4       | 4       |
| Deputy's Attorney         | 6       | 7       | 6       | 6       | 6       | 6       | 4       | 5       | 3       | 4       | 4       |
| County Clerk              | 8       | 8       | 7       | 6       | 7       | 7       | 7       | 6       | 6       | 7       | 7       |
| Deputy                    | 8       | 8       | 8       | 7       | 8       | 8       | 8       | 8       | 7       | 7       | 7       |
| Deputy Clerk              | 10      | 10      | 10      | 9       | 9       | 10      | 10      | 10      | 9       | 11      | 11      |
| Financial Control         | 1       | 1       | 1       | 1       | 2       | 3       | 3       | 3       | 2       | 1       | 1       |
| Deputy Manager            | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 0       | 1       | 1       | 1       |
|                           |         |         |         |         |         |         |         |         |         |         |         |
| Deputyhouse               | -       | 2       | 2       | 2       | 2       | 2       | 2       | 2       | 2       | 2       | 2       |
| Deputy Security           | -       | 2       | 2       | 2       | 2       | 2       | 2       | 3       | 3       | 3       | 3       |
| Deputy Officer            | -       | -       | -       | -       | -       | -       | -       | 1       | 1       | 1       | 1       |
| Deputy Sheriff            | 49      | 32      | 32      | 31      | 31      | 32      | 31      | 32      | 32      | 30      | 30      |
|                           | -       | 13      | 14      | 14      | 14      | 13      | 14      | 14      | 14      | 14      | 14      |
| Deputy Sheriff            | 49      | 49      | 50      | 49      | 49      | 49      | 49      | 52      | 52      | 50      | 50      |

- 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.
- In FY 2024, the Sheriff began a contract with the state to provide an officer to the DCFS office in the area.

# Total Number of General Fund Employees Per Year



# Compensation Packages and Disclosures

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.

## Breakdown

For convenience sake, the disclosure is broken down into department and office sections

# Elected Officials Salaries and Stipends

## 2026 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                      | Amy Ashby                                  | \$70,040 (F)     |
| Coroner                            | Anthony Kravanya                           | \$49,440 (A)     |
| County Clerk                       | Pete Duncan                                | \$77,639(B) (E)  |
| Regional Superintendent of Schools | Michelle Mueller                           | (C)              |
| Sheriff                            | Shawn Kahl                                 | \$182,300 (G)    |
| State's Attorney                   | Jordan Garrison                            | \$228,318(D)     |
| Treasurer                          | L. Amber McGartland                        | \$63.672 (B) (H) |

(A) Per County Board action, salary was increased on 12/1/24 with new Coroner being sworn in and 3% raise is given 12/1/25 through 12/1/27

(B) Per adopted resolution, 4% increase on 12/1/2026

(C) Salary set and paid by the State of Illinois.

(D) \$197,494.62 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. Beginning 12/1/2026, it will increase to \$13,000

(F) Per adopted resolution, 3% increase on 12/1/2026

(G) \$120,318 of the Sheriff's salary is reimbursed by the State of Illinois

(H) Per adopted resolution, the Treasurer's salary will increase to \$75,000 on 12/1/2026 in lieu of a 4% raise at that time.

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](#) stipend is established in the Clerk of Courts Act, while the stipends of the [County Clerk](#), the [Coroner stipend per State of Illinois](#), the [Sheriff stipend per State of Illinois](#), and the [Treasurer stipend per State of Illinois](#), are established in various sections of the Counties Code.







# Sheriff Department

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| <b>Employee: Shawn Kahl</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$182,300.00<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: N/A<br>Sick days granted: N/A               | <b>Employee: Nathan Albracht</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$69,122.22<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 144 HRS<br>Sick days granted: 8 HRS PER MO  |
| <b>Employee: James Burnet</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$78,464.98<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 160 HRS<br>Sick days granted: 8 HRS PER MO | <b>Employee: Alexander Chapman</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$67,108.95<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 96 HRS<br>Sick days granted: 8 HRS PER MO |
| <b>Employee: Jackie Crissey</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$60,398.05<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: N/A<br>Sick days granted: 8 HRS PER MO   | <b>Employee: Roger Diveley</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$78,464.98<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 160 HRS<br>Sick days granted: 8 HRS PER MO    |
| <b>Employee: Ryan Dixon</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$84,595.52<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 200 HRS<br>Sick days granted: 8 HRS PER MO   | <b>Employee: Adam Durbin</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$67,108.95<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 88 HRS<br>Sick days granted: 8 HRS PER MO       |
| <b>Employee: Kailey Frensko</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$60,398.05<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: N/A<br>Sick days granted: 8 HRS PER MO   | <b>Employee: Justin Klopmeier</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$67,108.95<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 88 HRS<br>Sick days granted: 8 HRS PER MO  |



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| <b>Employee: Matt Marburger</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$78,464.98<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 160 HRS<br>Sick days granted: 8 HRS PER MO | <b>Employee: Jacob Morgan</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$73,960.77<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 120 HRS<br>Sick days granted: 8 HRS PER MO                            |
| <b>Employee: John McMahon</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$73,960.77<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 128 HRS<br>Sick days granted: 8 HRS PER MO   | <b>Employee: Todd Page</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$73,331.76<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 160 HRS<br>Sick days granted: 8 HRS PER MO                               |
| <b>Employee: Thomas Ruyle</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$69,122.22<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 120 HRS<br>Sick days granted: 8 HRS PER MO   | <b>Employee: Austin Semplowski</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$69,122.22<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 120 HRS<br>Sick days granted: 8 HRS PER MO                       |
| <b>Employee: Drew Sloan</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$69,122.22<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 120 HRS<br>Sick days granted: 8 HRS PER MO     | <b>Employee: Tyler Stanton</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$76,179.59<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 144 HRS<br>Sick days granted: 8 HRS PER MO                           |
| <b>Employee: Jacob Zimmer</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$75,531.71<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 200 HRS<br>Sick days granted: 8 HRS PER MO   | <b>Employee: James Goldasich</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$70,466.98 plus \$2,808.00 stipend<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 200 HRS<br>Sick days granted: 8 HRS PER MO |

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| <b>Employee: Matthew Ray</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$75,531.71<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 200 HRS<br>Sick days granted: 8 HRS PER MO     | <b>Employee: Robert Hern</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$64,487.27<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 80 HRS<br>Sick days granted: 8 HRS PER MO       |
| <b>Employee: Tyler Burrow</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$69,987.41<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 152 HRS<br>Sick days granted: 8 HRS PER MO    | <b>Employee: Chistopher Dunn</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$69,987.41<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 152 HRS<br>Sick days granted: 8 HRS PER MO  |
| <b>Employee: Matthew Hubbard</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$69,987.41<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 160 HRS<br>Sick days granted: 8 HRS PER MO | <b>Employee: James McLaughlin</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$75,455.58<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 160 HRS<br>Sick days granted: 8 HRS PER MO |
| <b>Employee: Eric Morgan</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$61,654.06<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 96 HRS<br>Sick days granted: 8 HRS PER MO      | <b>Employee: Justin Naugle</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$61,654.06<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 104 HRS<br>Sick days granted: 8 HRS PER MO    |
| <b>Employee: Glenn Scherer</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$65,408.79<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 152 HRS<br>Sick days granted: 8 HRS PER MO   | <b>Employee: Ethan Suttles</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$61,654.06<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 80 HRS<br>Sick days granted: 8 HRS PER MO     |

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| <b>Employee: Jacob Vanhuss</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$63,503.68<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 120 HRS<br>Sick days granted: 8 HRS PER MO    | <b>Employee: Julie Elliott</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$63,193.90<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 104 HRS<br>Sick days granted: 8 HRS PER MO  |
| <b>Employee: Ashlee Jarman</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$65,089.72<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 160 HRS<br>Sick days granted: 8 HRS PER MO    | <b>Employee: Tesa Jett</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$63,193.90<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 128 HRS<br>Sick days granted: 8 HRS PER MO      |
| <b>Employee: Samantha Knoche</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$63,193.90<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 136 HRS<br>Sick days granted: 8 HRS PER MO  | <b>Employee: Karli McCaherty</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$61,353.30<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 88 HRS<br>Sick days granted: 8 HRS PER MO |
| <b>Employee: Ashley Partridge</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$67,042.41<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 160 HRS<br>Sick days granted: 8 HRS PER MO | <b>Employee: Tabith Rives</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$69,053.68<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$750.00<br>Bonuses or loans: N/A<br>Vacation days granted: 200 HRS<br>Sick days granted: 8 HRS PER MO   |
| <b>Employee: Chad Rives</b><br>Position: N/A<br>Office: Sheriff<br>Current Annual Salary: \$64,546.25<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$450.00<br>Bonuses or loans: N/A<br>Vacation days granted: 152 HRS<br>Sick days granted: 8 HRS PER MO       |                                                                                                                                                                                                                                                                                                                                                      |

# Court System

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| <b>Employee: Jordan Garrison</b><br>Position: State's Attorney<br>Office: State's Attorney<br>Current Annual Salary: \$228,318<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: N/A<br>Bonuses or loans: N/A<br>Vacation days granted: Unlimited PTO<br>Sick days granted: Unlimited PTO         | <b>Employee: Anne Clough</b><br>Position: Public Defender<br>Office: Public Defender<br>Current Annual Salary: \$205,486.17<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: N/A<br>Bonuses or loans: N/A<br>Vacation days granted: Unlimited PTO<br>Sick days granted: Unlimited PTO            |
| <b>Employee: Kyle Frerichs</b><br>Position: Assistant State's Attorney<br>Office: State's Attorney<br>Current Annual Salary: \$120,000<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: N/A<br>Bonuses or loans: N/A<br>Vacation days granted: Unlimited PTO<br>Sick days granted: Unlimited PTO | <b>Employee: Katherine Drummond</b><br>Position: Assistant Public Defender<br>Office: Public Defender<br>Current Annual Salary: \$114,048.00<br>Health Insurance payments made by County: \$0<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: N/A<br>Bonuses or loans: N/A<br>Vacation days granted: Unlimited PTO<br>Sick days granted: Unlimited PTO   |
| <b>Employee: Sydney McWard</b><br>Position: Assistant State's Attorney<br>Office: State's Attorney<br>Current Annual Salary: \$95,000<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: N/A<br>Bonuses or loans: N/A<br>Vacation days granted: Unlimited PTO<br>Sick days granted: Unlimited PTO  | <b>Employee: Susan Dunn</b><br>Position: Director of Probation and Court Services<br>Office: Probation and Court Services<br>Current Annual Salary: \$92,000<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: N/A<br>Bonuses or loans: N/A<br>Vacation days granted: 25<br>Sick days granted: 12 |

# Health Department

*\* 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

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| <b>Employee: Lakshmi Sajja</b><br>Position: Dentist<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$208,863.20<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 15<br>Sick days granted: 12                                  | <b>Employee: Parth Desai</b><br>Position: Dentist<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$208,863.20<br>Health Insurance payments made by County: \$11,333.047<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 15<br>Sick days granted: 12                  |
| <b>Employee: Michael Wattles</b><br>Position: Dentist<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$208,863.20<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 10<br>Sick days granted: 12                                | <b>Employee: Esha Bhatt</b><br>Position: Dentist<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$203,528.00<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 10<br>Sick days granted: 12                    |
| <b>Employee: Ashley Brown</b><br>Position: Dentist<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$201,808.88<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 10<br>Sick days granted: 12                                   | <b>Employee: Divya Makhija</b><br>Position: Dentist<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$189,992.40<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 10<br>Sick days granted: 12                 |
| <b>Employee: Christina Blank</b><br>Position: Chief Executive Officer, Administrator<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$161,002.38<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 20<br>Sick days granted: 12 | <b>Employee: Rebecca Hatlee</b><br>Position: Chief Operating Officer<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$99,029.06<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 20<br>Sick days granted: 12 |



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| <b>Employee: Lori Sanson</b><br>Position: Chief Financial Officer<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$87,227.92<br>Health Insurance payments made by County: \$0.00<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 35<br>Sick days granted: 12                              | <b>Employee: Sandra Cania</b><br>Position: Psychiatric Mental Health Nurse Practitioner<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$146,816.80<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 15<br>Sick days granted: 12 |
| <b>Employee: Donna Rasmussen</b><br>Position: Physician's Assistant<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$141,540.88<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 15<br>Sick days granted: 12                      | <b>Employee: Samantha Thomas</b><br>Position: Clinical Director<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$144,643.20<br>Health Insurance payments made by County: \$0.00<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 15<br>Sick days granted: 12                              |
| <b>Employee: Zuzana Killam</b><br>Position: Psychiatric Mental Health Nurse Practitioner<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$138,418.80<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 15<br>Sick days granted: 12 | <b>Employee: Amanda Vogel</b><br>Position: Psychiatric Mental Health Nurse Practitioner<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$137,411.04<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 15<br>Sick days granted: 12 |
| <b>Employee: Riley Clubb</b><br>Position: Psychiatric Mental Health Nurse Practitioner<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$136,344.00<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 10<br>Sick days granted: 12   | <b>Employee: Jamie Ott</b><br>Position: Family Nurse Practitioner<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$117,058.50<br>Health Insurance payments made by County: \$0.00<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 10<br>Sick days granted: 12                            |
| <b>Employee: Ashley Greenwalt</b><br>Position: Family Nurse Practitioner<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$104,956.80<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 10<br>Sick days granted: 12                 | <b>Employee: Laura Cox</b><br>Position: Dental Director<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$96,844.80<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 15<br>Sick days granted: 12                                  |



|                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Employee: Julia Ruckman</b><br>Position: Licensed Clinical Social Worker<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$89,836.50<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 15<br>Sick days granted: 12                            | <b>Employee: Julia Roemer</b><br>Position: Public Health Dental Hygienist<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$89,076.00<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 15<br>Sick days granted: 12        |
| <b>Employee: Jonathan Anderson</b><br>Position: Assistant Dental Director<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$88,666.50<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 10<br>Sick days granted: 12                              | <b>Employee: Katy Evans</b><br>Position: Public Health Dental Hygienist<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$88,218.00<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 10<br>Sick days granted: 12          |
| <b>Employee: Derrek Tiburzi</b><br>Position: Environmental Health Director, Director of Transportation<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$88,212.80<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 10<br>Sick days granted: 12 | <b>Employee: Rositta Schuster</b><br>Position: Public Health Dental Hygienist<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$87,750.00<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 10<br>Sick days granted: 12    |
| <b>Employee: Ronald Howard</b><br>Position: Licensed Clinical Social Worker<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$86,794.50<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 10<br>Sick days granted: 12                            | <b>Employee: Nichole Breitweiser</b><br>Position: Public Health Dental Hygienist<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$85,800.00<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 10<br>Sick days granted: 12 |
| <b>Employee: Jessi Ruyle</b><br>Position: Public Health Dental Hygienist<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$85,800.00<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 10<br>Sick days granted: 12                               | <b>Employee: Tiffany Smith</b><br>Position: Public Health Dental Hygienist<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$85,800.00<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 10<br>Sick days granted: 12       |

|                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Employee: Gary Ross</b><br>Position: Compliance Officer, Risk Manager<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$83,449.60<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 10<br>Sick days granted: 12     | <b>Employee: Brian Pollo</b><br>Position: Site Supervisor<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$79,248.00<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 10<br>Sick days granted: 12  |
| <b>Employee: Kristin Buller</b><br>Position: Licensed Clinical Social Worker<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$73,304.40<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 10<br>Sick days granted: 12 | <b>Employee: Bailey Moore</b><br>Position: Health Educator<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$71,779.50<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 10<br>Sick days granted: 12 |
| <b>Employee: Colleen Cash</b><br>Position: Dietician, WIC Coordinator<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$70,648.50<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 10<br>Sick days granted: 12        | <b>Employee: Alina Radake</b><br>Position: CIS Manager<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$66,560.00<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 10<br>Sick days granted: 12     |
| <b>Employee: Haley Bauer</b><br>Position: Revenue Cycle Manager<br>Office: Macoupin County Public Health<br>Current Annual Salary: \$64,542.40<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 10<br>Sick days granted: 12              |                                                                                                                                                                                                                                                                                                                                                                  |

# Highway Department

|                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Employee: Thomas Reinhart</b><br>Position: County Engineer<br>Office: Highway Department<br>Current Annual Salary: \$144,300.00<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: No<br>Vehicle Allowance: Has County owned vehicle<br>Clothing Allowance: \$100.00<br>Bonuses or loans: No<br>Vacation days granted: 28<br>Sick days granted: 12<br>Personal days: 4 | <b>Employee: Shane Buhl</b><br>Position: Maintainer<br>Office: County Highway Dept.<br>Current Annual Salary: \$70,710.00<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: No<br>Vehicle Allowance: No<br>Clothing Allowance: \$550.00<br>Bonuses or loans: No<br>Vacation days granted: 22<br>Sick days granted: 12<br>Personal days: 4     |
| <b>Employee: Mark Enslow</b><br>Position: Maintainer<br>Office: County Highway Dept.<br>Current Annual Salary: \$66,650.64<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: No<br>Vehicle Allowance: No<br>Clothing Allowance: \$550.00<br>Bonuses or loans: No<br>Vacation days granted: 15<br>Sick days granted: 12<br>Personal days: 4                               | <b>Employee: Mark Frankford</b><br>Position: Maintainer<br>Office: County Highway Dept.<br>Current Annual Salary: \$64,473.66<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: No<br>Vehicle Allowance: No<br>Clothing Allowance: \$550.00<br>Bonuses or loans: No<br>Vacation days granted: 12<br>Sick days granted: 12<br>Personal days: 4 |
| <b>Employee: Matt Killam</b><br>Position: Maintainer<br>Office: County Highway Dept.<br>Current Annual Salary: \$70,710.00<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: No<br>Vehicle Allowance: No<br>Clothing Allowance: \$550.00<br>Bonuses or loans: No<br>Vacation days granted: 24<br>Sick days granted: 12<br>Personal days: 4                               | <b>Employee: Tim Mills</b><br>Position: Maintainer<br>Office: County Highway Dept.<br>Current Annual Salary: \$64,709.28<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: No<br>Vehicle Allowance: No<br>Clothing Allowance: \$550.00<br>Bonuses or loans: No<br>Vacation days granted: 14<br>Sick days granted: 12<br>Personal days: 4      |
| <b>Employee: Mark Quarton</b><br>Position: Foreman<br>Office: County Highway Dept.<br>Current Annual Salary: \$75,881.52<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: No<br>Vehicle Allowance: Has County owned vehicle<br>Clothing Allowance: \$550.00<br>Bonuses or loans: No<br>Vacation days granted: 24<br>Sick days granted: 12<br>Personal days: 4           | <b>Employee: Jeff Walter</b><br>Position: Maintainer<br>Office: County Highway Dept.<br>Current Annual Salary: \$66,650.64<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: No<br>Vehicle Allowance: No<br>Clothing Allowance: \$550.00<br>Bonuses or loans: No<br>Vacation days granted: 15<br>Sick days granted: 12<br>Personal days: 4    |

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|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Employee: Wayne Weller</b><br/>           Position: Maintainer<br/>           Office: County Highway Dept.<br/>           Current Annual Salary: \$70,710.00<br/>           Health Insurance payments made by County: \$11,333.04<br/>           Housing Allowance: No<br/>           Vehicle Allowance: No<br/>           Clothing Allowance: \$550.00<br/>           Bonuses or loans: No<br/>           Vacation days granted: 23<br/>           Sick days granted: 12<br/>           Personal days: 4</p> | <p><b>Employee: Jed Lancaster</b><br/>           Position: MFT Engineer<br/>           Office: County Highway Dept.<br/>           Current Annual Salary: \$67,896.20<br/>           Health Insurance payments made by County: \$11,333.04<br/>           Housing Allowance: No<br/>           Vehicle Allowance: Has county owned vehicle<br/>           Clothing Allowance: \$100.00<br/>           Bonuses or loans: No<br/>           Vacation days granted: 15<br/>           Sick days granted: 12<br/>           Personal days: 4</p> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

# Other County Employees

|                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Employee: Joseph Chirwa</b><br>Position: Grant Manager<br>Office: Grant Manager<br>Current Annual Salary: \$84,000<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: N/A<br>Bonuses or loans: N/A<br>Vacation days granted: 10 days per year<br>Personal days granted: 4 days per year<br>Sick days granted: 10 days per year           | <b>Employee: Pete Duncan</b><br>Position: County Clerk<br>Office: County Clerk<br>Current Annual Salary: \$76,117.00<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: N/A<br>Bonuses or loans: \$10,000 stipend for work assumed from County Board office<br>Vacation days granted: N/A<br>Sick days granted: N/A |
| <b>Employee: John Bresnan</b><br>Position: Supervisor of Assessments<br>Office: Supervisor of Assessments<br>Current Annual Salary: \$77,734.07<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: N/A<br>Bonuses or loans: \$200 a month mileage stipend<br>Vacation days granted: 20 days per year<br>Sick days granted: 12 days per year | <b>Employee: Amy Ashby</b><br>Position: Circuit Clerk<br>Office: Circuit Clerk<br>Current Annual Salary: \$70,040<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: N/A<br>Bonuses or loans: N/A<br>Vacation days granted: N/A<br>Sick days granted: N/A                                                           |
| <b>Employee: Susan Lewis</b><br>Position: Associate Administrator / Coordinator<br>Office: Mac ETSB / Mac Emergency Management<br>Current Annual Salary: \$62,000 / \$15,000<br>Health Insurance payments made by County: N/A<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: \$500.00<br>Bonuses or loans: N/A<br>Vacation days granted: 6 Weeks<br>Sick days granted: N/A                       | <b>Employee: Scott Rogers</b><br>Position: Administrator<br>Office: Macoupin County ETSB<br>Current Annual Salary: \$72,000/\$10,000<br>Health Insurance payments made by County: N/A<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$500.00<br>Bonuses or loans: \$0<br>Vacation days granted: 3 weeks<br>Sick days granted: 0                                         |
| <b>Employee: Donna Fritz</b><br>Position: Chief Deputy<br>Office: County Clerk<br>Current Annual Salary: \$69,523.89<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: \$0<br>Vehicle Allowance: \$0<br>Clothing Allowance: \$0<br>Bonuses or loans: \$0<br>Vacation days granted: 25 days<br>Sick days granted: 12 per year, 1 a month                                                         | <b>Employee: Amber McGartland</b><br>Position: Treasurer<br>Office: Treasurer<br>Current Annual Salary: \$63,672.48<br>Health Insurance payments made by County: \$11,333.04<br>Housing Allowance: N/A<br>Vehicle Allowance: N/A<br>Clothing Allowance: N/A<br>Bonuses or loans: N/A<br>Vacation days granted: N/A<br>Sick days granted: N/A                                                         |

# 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.

| <b>Public Health Fund</b>           | 13,353,751 |  |
|-------------------------------------|------------|--|
| <b>WIC Fund</b>                     | 195,572    |  |
| <b>Public Transportation Fund</b>   | 2,471,724  |  |
| <b>Community Health Center Fund</b> | 10,824,737 |  |
| <b>Community Health Centers Inc</b> | 45,000     |  |

# Funds Summary Overview

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.

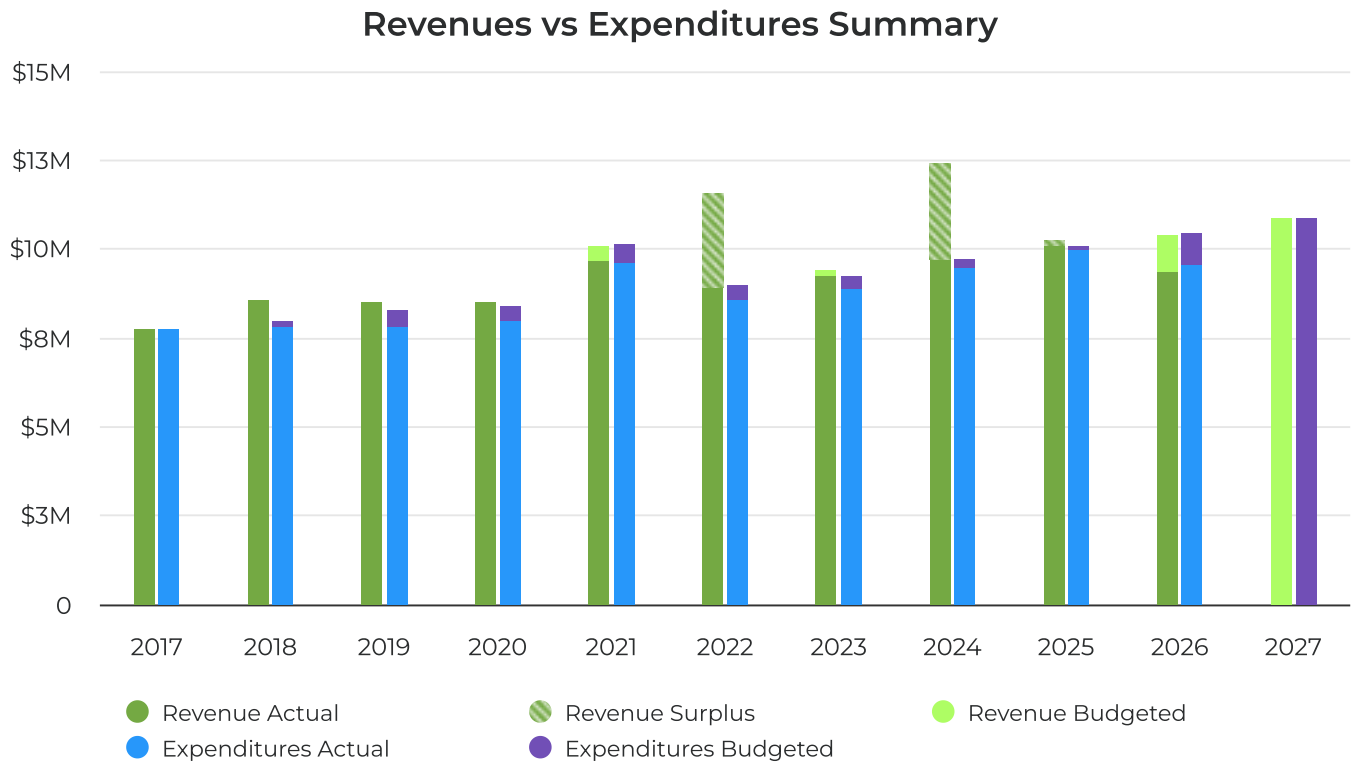
## Major Funds





# General Fund

## Summary



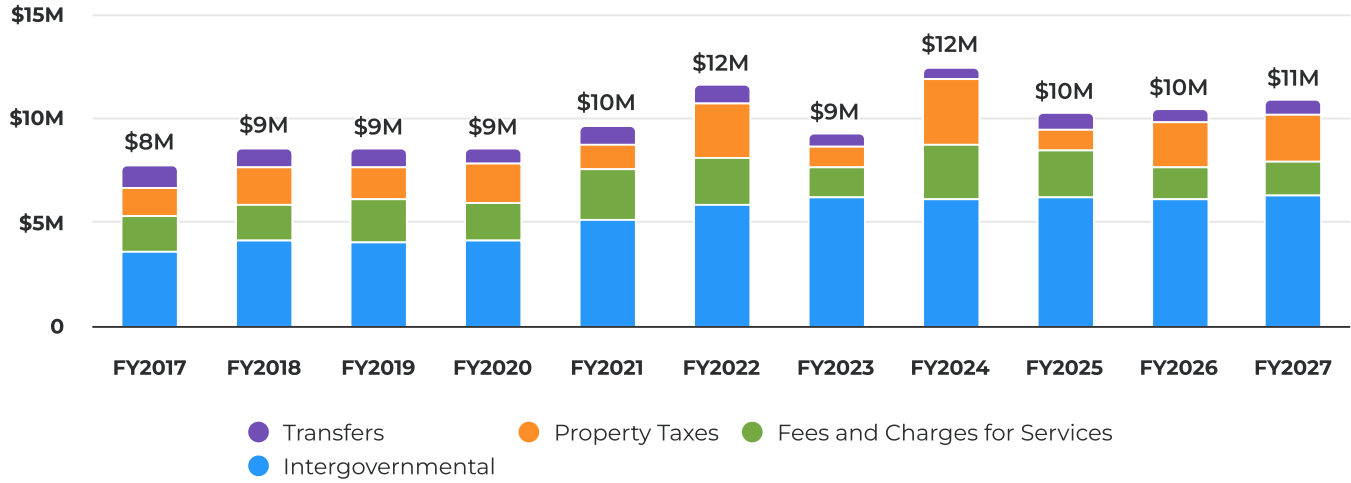
In the General Fund for 2027, the budgeted expenditures are set at \$10.9 million, reflecting a 5.15% increase from the 2026 budgeted expenditures of \$10.3 million. This continues the upward trend in expenditures following the 2.64% increase from the prior period to 2026. The budgeted revenues for 2027 are also \$10.9 million, marking a 5% increase from the 2026 budgeted revenues of \$10.4 million.

Comparing to 2026 actuals, the 2027 budgeted revenues represent a significant increase from the \$9.4 million actual revenue, which was 8.43% lower than the previous period and only 90.34% of the 2026 budgeted amount. Similarly, the 2027 budgeted expenditures exceed the 2026 actual expenditures of \$9.6 million, which were 4.05% lower than the prior period and 92.64% of the 2026 budgeted expenditures.

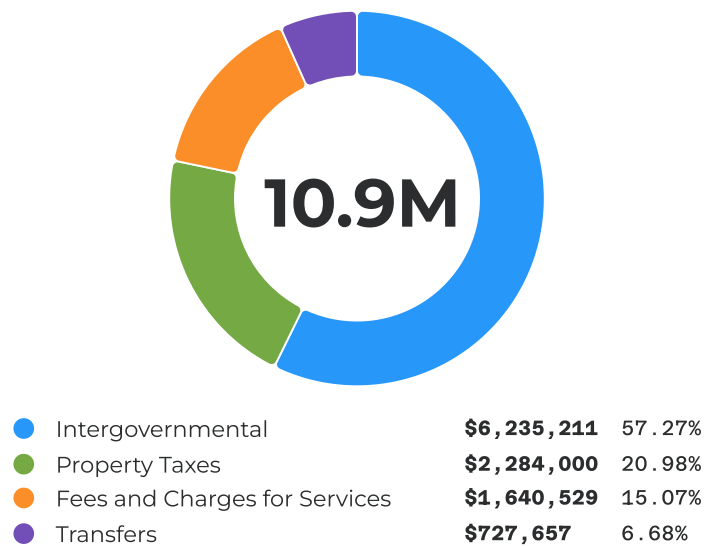
Overall, the 2027 budget anticipates both revenues and expenditures to rise by approximately 5% compared to the 2026 budgeted figures, aiming for balanced growth in the General Fund's financial plan.

## Revenues by Revenue Source

### Historical Revenue by Revenue Source



### FY27 Revenues by Revenue Source



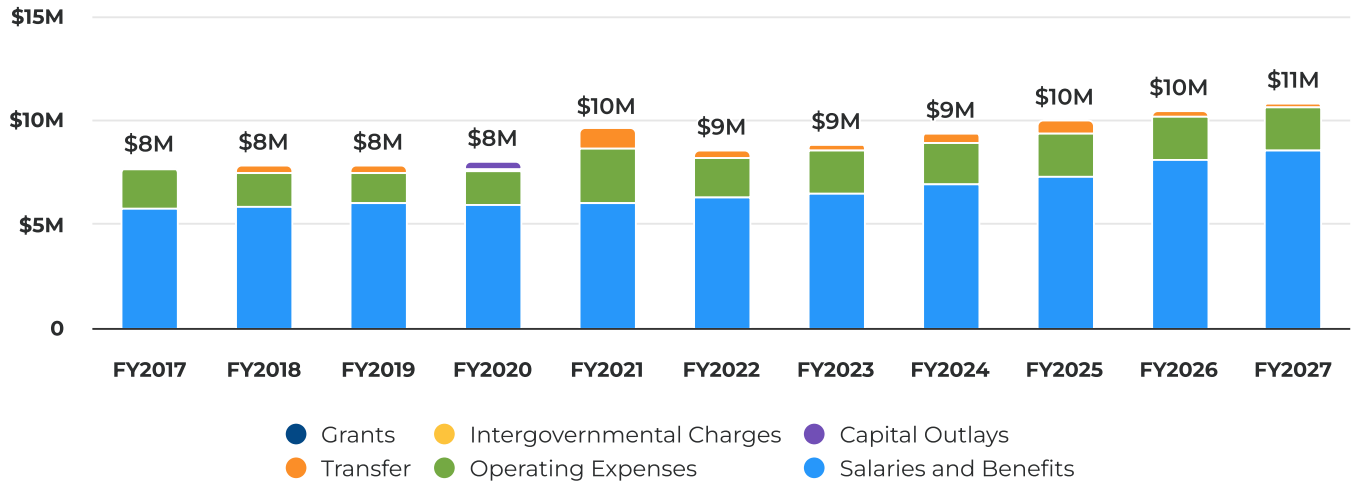
## Revenues by Revenue Source

| Category                      | FY 2026 Actual        | FY 2026 Budgeted       | FY 2027 Budgeted       | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-------------------------------|-----------------------|------------------------|------------------------|--------------------------------------------------|
| Property Taxes                | \$2,383,281.26        | \$2,200,000.00         | \$2,284,000.00         | 3.82%                                            |
| Intergovernmental             | \$5,433,765.55        | \$6,011,041.12         | \$6,235,210.64         | 3.73%                                            |
| Fees and Charges for Services | \$1,174,248.70        | \$1,560,274.46         | \$1,640,529.00         | 5.14%                                            |
| Transfers                     | \$368,575.40          | \$589,506.16           | \$727,657.00           | 23.44%                                           |
| <b>Total Revenues</b>         | <b>\$9,359,870.91</b> | <b>\$10,360,821.74</b> | <b>\$10,887,396.64</b> | <b>5.08%</b>                                     |

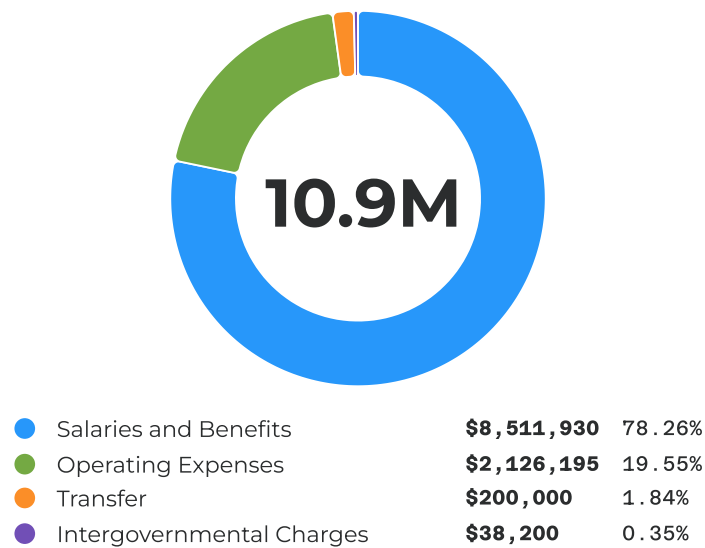


## Expenditures by Object

Historical Expenditures by Object



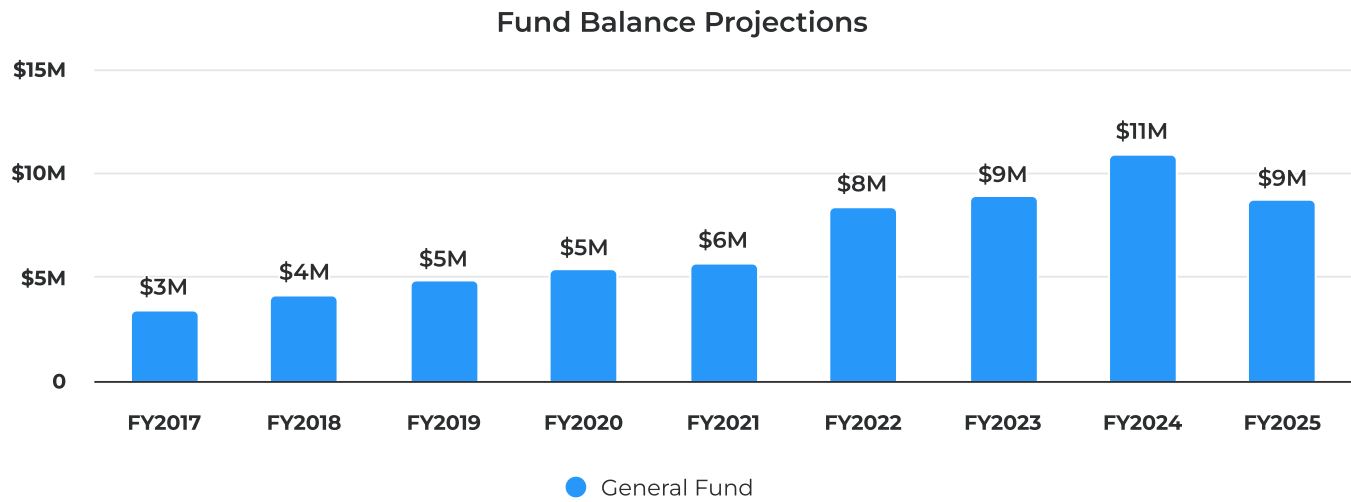
FY27 Expenditures by Object



## Expenditures by Object

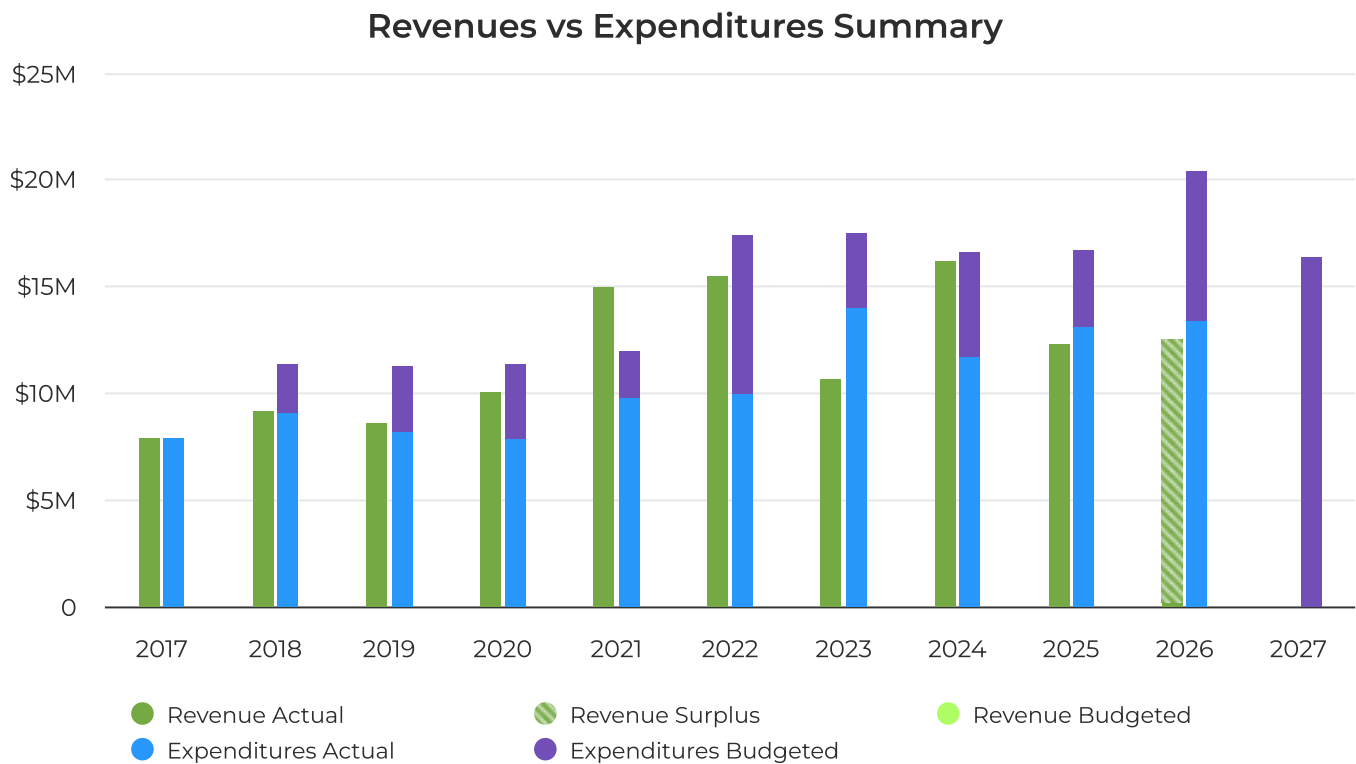
| Category                  | FY 2026 Actual        | FY 2026 Budgeted       | FY 2027 Budgeted       | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------|-----------------------|------------------------|------------------------|--------------------------------------------------|
| Salaries and Benefits     | \$6,424,636.33        | \$8,004,106.88         | \$8,511,930.00         | 6.34%                                            |
| Operating Expenses        | \$1,674,017.46        | \$2,108,175.31         | \$2,126,195.00         | 0.85%                                            |
| Transfer                  | \$1,455,625.00        | \$200,000.00           | \$200,000.00           | -                                                |
| Intergovernmental Charges | \$30,103.08           | \$33,879.50            | \$38,200.00            | 12.75%                                           |
| <b>Total Expenditures</b> | <b>\$9,584,381.87</b> | <b>\$10,346,161.69</b> | <b>\$10,876,325.00</b> | <b>5.12%</b>                                     |

# Fund Balance

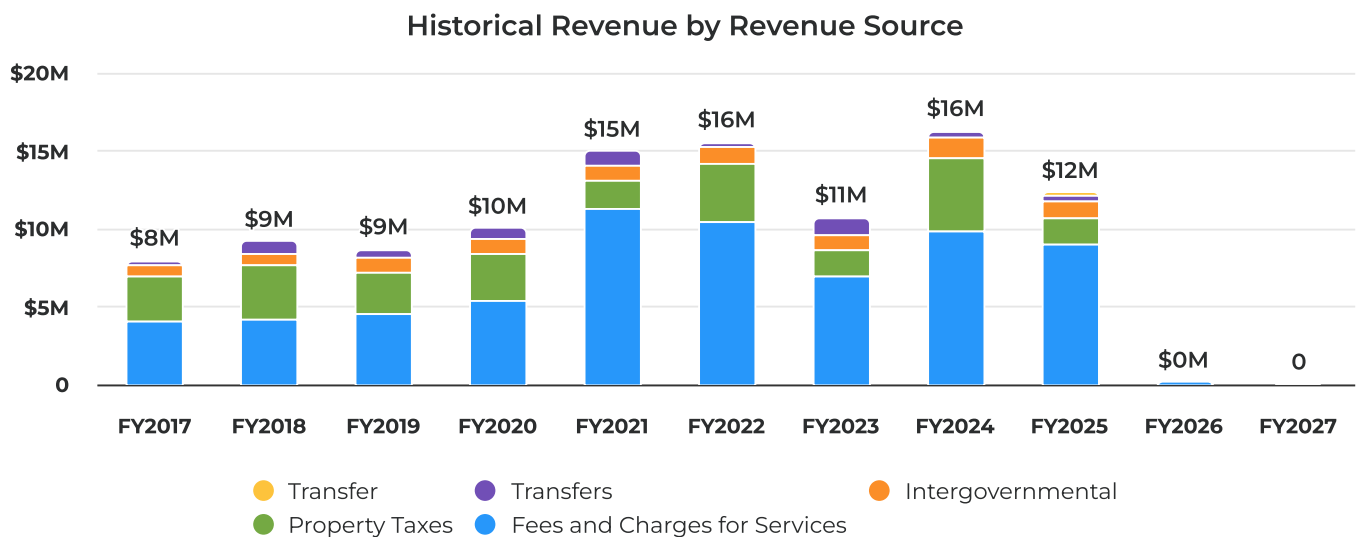


# Special Revenue Funds

## Summary



## Revenues by Revenue Source

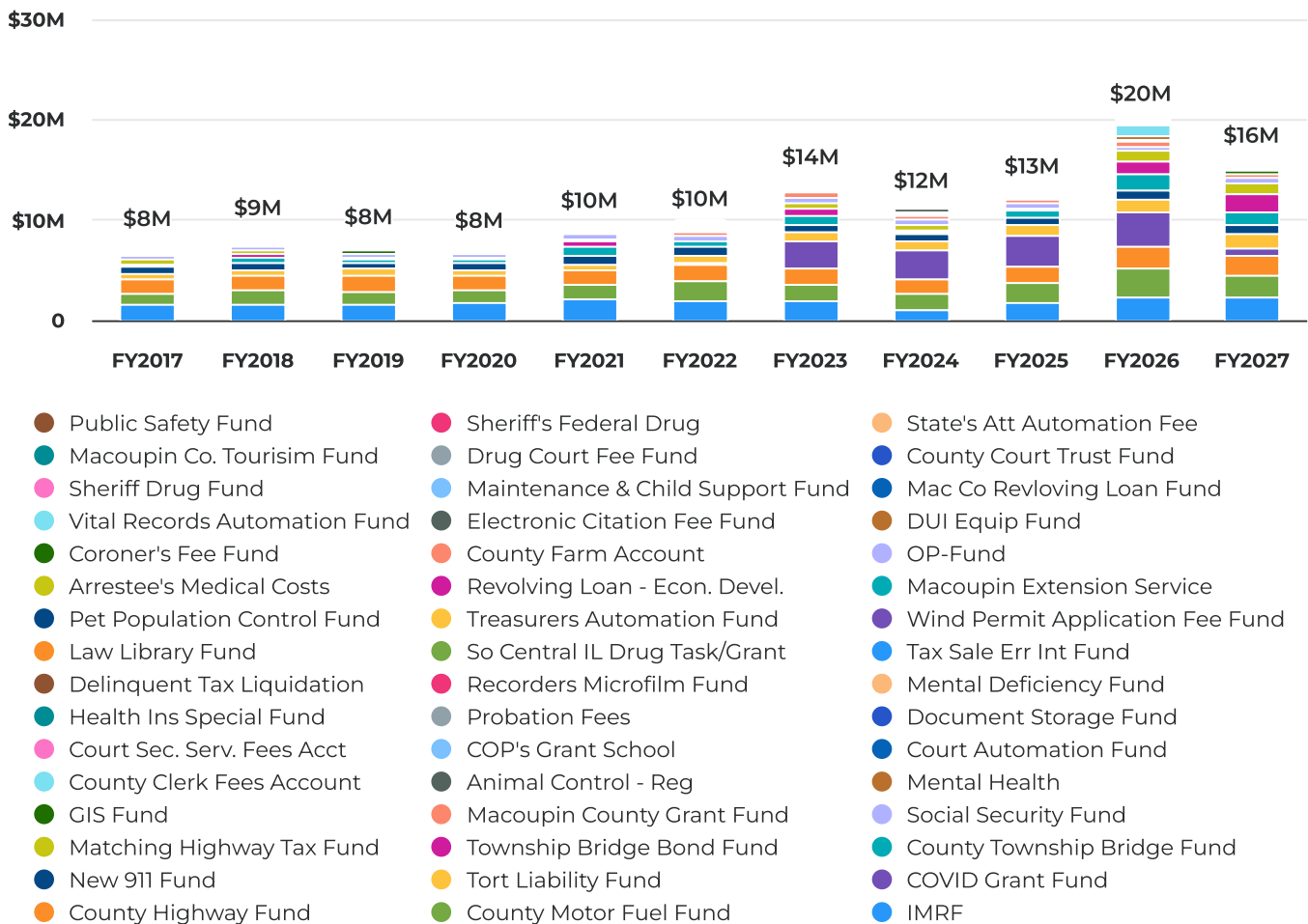


## Revenues by Revenue Source

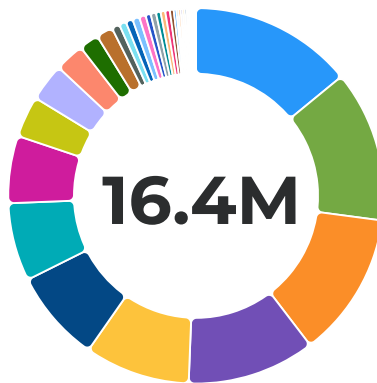
| Category                      | FY 2026 Actual         | FY 2026 Budgeted    | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-------------------------------|------------------------|---------------------|------------------|--------------------------------------------------|
| Property Taxes                | \$3,198,923.64         | -                   | -                | -                                                |
| Intergovernmental             | \$770,237.38           | -                   | -                | -                                                |
| Fees and Charges for Services | \$7,055,982.96         | \$140,066.99        | -                | -100.00%                                         |
| Transfers                     | \$205,625.00           | -                   | -                | -                                                |
| Transfer                      | \$1,294,428.00         | -                   | -                | -                                                |
| <b>Total Revenues</b>         | <b>\$12,525,196.98</b> | <b>\$140,066.99</b> | <b>-</b>         | <b>-100.00%</b>                                  |

## Expenditures by Fund

### Historical Expenditures by Fund



## FY27 Expenditures by Fund



|                                  |                    |        |
|----------------------------------|--------------------|--------|
| IMRF                             | <b>\$2,300,000</b> | 14.07% |
| County Highway Fund              | <b>\$2,130,850</b> | 13.03% |
| County Motor Fuel Fund           | <b>\$2,046,224</b> | 12.51% |
| Township Bridge Bond Fund        | <b>\$1,800,000</b> | 11.01% |
| Tort Liability Fund              | <b>\$1,483,000</b> | 9.07%  |
| County Township Bridge Fund      | <b>\$1,300,000</b> | 7.95%  |
| Matching Highway Tax Fund        | <b>\$1,100,000</b> | 6.73%  |
| New 911 Fund                     | <b>\$948,336</b>   | 5.80%  |
| COVID Grant Fund                 | <b>\$580,724</b>   | 3.55%  |
| Social Security Fund             | <b>\$530,000</b>   | 3.24%  |
| Macoupin County Grant Fund       | <b>\$414,242</b>   | 2.53%  |
| Mental Health                    | <b>\$275,000</b>   | 1.68%  |
| GIS Fund                         | <b>\$233,565</b>   | 1.43%  |
| Delinquent Tax Liquidation       | <b>\$112,000</b>   | 0.68%  |
| Court Automation Fund            | <b>\$100,000</b>   | 0.61%  |
| Document Storage Fund            | <b>\$100,000</b>   | 0.61%  |
| Animal Control - Reg             | <b>\$96,760</b>    | 0.59%  |
| Macoupin Extension Service       | <b>\$91,000</b>    | 0.56%  |
| Wind Permit Application Fee Fund | <b>\$75,000</b>    | 0.46%  |
| Mental Deficiency Fund           | <b>\$74,000</b>    | 0.45%  |
| Arrestee's Medical Costs         | <b>\$65,000</b>    | 0.40%  |
| COP's Grant School               | <b>\$65,000</b>    | 0.40%  |
| Court Sec. Serv. Fees Acct       | <b>\$65,000</b>    | 0.40%  |
| Recorders Microfilm Fund         | <b>\$55,000</b>    | 0.34%  |
| Probation Fees                   | <b>\$36,200</b>    | 0.22%  |
| OP-Fund                          | <b>\$30,000</b>    | 0.18%  |
| County Farm Account              | <b>\$30,000</b>    | 0.18%  |
| Revolving Loan - Econ. Devel.    | <b>\$30,000</b>    | 0.18%  |
| Pet Population Control Fund      | <b>\$28,500</b>    | 0.17%  |
| Maintenance & Child Support Fund | <b>\$27,500</b>    | 0.17%  |
| Electronic Citation Fee Fund     | <b>\$26,308</b>    | 0.16%  |
| Law Library Fund                 | <b>\$24,900</b>    | 0.15%  |
| Treasurers Automation Fund       | <b>\$20,500</b>    | 0.13%  |
| Coroner's Fee Fund               | <b>\$15,000</b>    | 0.09%  |
| Tax Sale Err Int Fund            | <b>\$13,000</b>    | 0.08%  |
| Vital Records Automation Fund    | <b>\$10,000</b>    | 0.06%  |
| Macoupin Co. Tourism Fund        | <b>\$8,000</b>     | 0.05%  |

### 3.2 Special Revenue Funds

|                           |                |       |
|---------------------------|----------------|-------|
| ● Health Ins Special Fund | <b>\$6,000</b> | 0.04% |
| ● Drug Court Fee Fund     | <b>\$5,000</b> | 0.03% |

### Expenditures by Fund

| Category                                    | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted<br>vs. FY 2027<br>Budgeted (%<br>Change) |
|---------------------------------------------|----------------|------------------|------------------|-----------------------------------------------------------|
| IMRF                                        | \$1,345,036.80 | \$2,300,000.00   | \$2,300,000.00   | -                                                         |
| Mental Health                               | \$43,825.54    | \$250,000.00     | \$275,000.00     | 10.00%                                                    |
| Tort Liability Fund                         | \$936,407.63   | \$1,238,000.00   | \$1,483,000.00   | 19.79%                                                    |
| Animal Control - Reg                        | \$66,642.38    | \$141,044.05     | \$96,760.00      | -31.40%                                                   |
| Law Library Fund                            | \$20,222.66    | \$24,750.00      | \$24,900.00      | 0.61%                                                     |
| Probation Fees                              | \$23,129.19    | \$51,100.00      | \$36,200.00      | -29.16%                                                   |
| Treasurers Automation<br>Fund               | \$2,390.31     | \$34,500.00      | \$20,500.00      | -40.58%                                                   |
| County Highway Fund                         | \$1,412,376.76 | \$2,067,550.00   | \$2,130,850.00   | 3.06%                                                     |
| County Township<br>Bridge Fund              | \$1,330,604.40 | \$1,000,000.00   | \$1,300,000.00   | 30.00%                                                    |
| County Motor Fuel<br>Fund                   | \$2,292,064.17 | \$1,929,500.00   | \$2,046,224.00   | 6.05%                                                     |
| Matching Highway Tax<br>Fund                | \$357,169.96   | \$1,000,000.00   | \$1,100,000.00   | 10.00%                                                    |
| Delinquent Tax<br>Liquidation               | \$10,483.30    | -                | \$112,000.00     | -                                                         |
| Township Bridge Bond<br>Fund                | -              | \$1,350,000.00   | \$1,800,000.00   | 33.33%                                                    |
| Document Storage<br>Fund                    | \$7,932.45     | \$100,000.00     | \$100,000.00     | -                                                         |
| Social Security Fund                        | \$409,405.27   | \$490,000.00     | \$530,000.00     | 8.16%                                                     |
| Court Automation<br>Fund                    | \$25,755.83    | \$100,000.00     | \$100,000.00     | -                                                         |
| State's Attorney Bad<br>Check Division Fund | \$170.65       | -                | -                | -                                                         |
| Court Sec. Serv. Fees<br>Acct               | -              | \$65,000.00      | \$65,000.00      | -                                                         |
| Mental Deficiency<br>Fund                   | \$54,466.50    | \$71,000.00      | \$74,000.00      | 4.23%                                                     |
| Revolving Loan - Econ.<br>Devel.            | -              | \$30,000.00      | \$30,000.00      | -                                                         |
| Recorders Microfilm<br>Fund                 | \$35,291.26    | \$55,000.00      | \$55,000.00      | -                                                         |
| County Farm Account                         | -              | \$30,000.00      | \$30,000.00      | -                                                         |
| Macoupin Extension<br>Service               | -              | \$86,000.00      | \$91,000.00      | 5.81%                                                     |
| Maintenance & Child<br>Support Fund         | \$402.03       | \$27,500.00      | \$27,500.00      | -                                                         |
| COP's Grant School                          | -              | \$65,000.00      | \$65,000.00      | -                                                         |
| Wind Permit<br>Application Fee Fund         | \$6,640.88     | \$75,000.00      | \$75,000.00      | -                                                         |
| Arrestee's Medical<br>Costs                 | \$65.00        | \$65,000.00      | \$65,000.00      | -                                                         |
| Tax Sale Err Int Fund                       | \$20,126.28    | \$13,000.00      | \$13,000.00      | -                                                         |



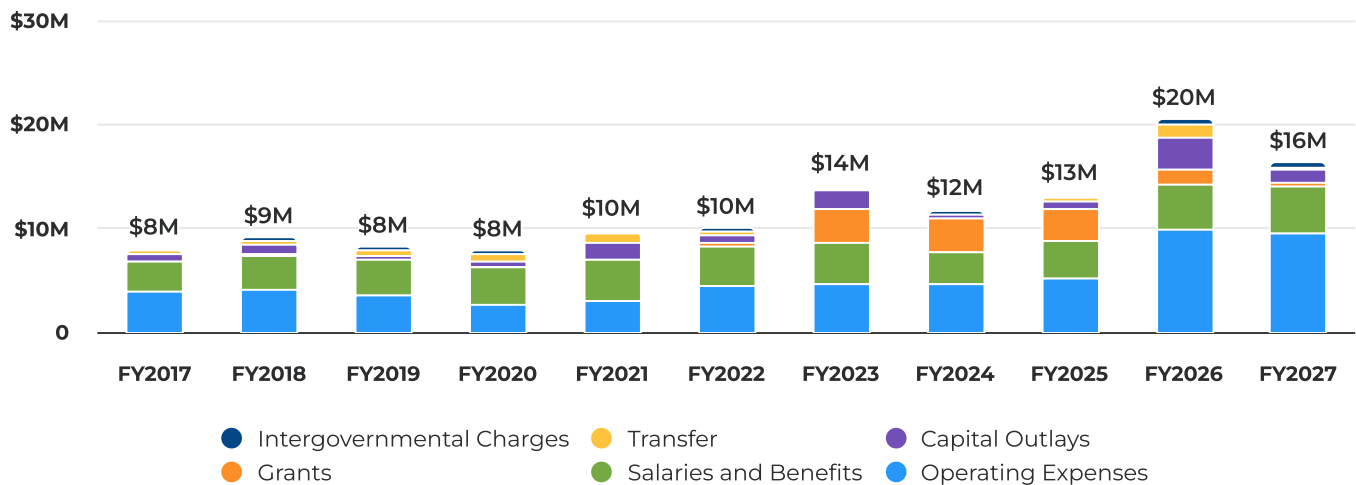


### 3.2 Special Revenue Funds

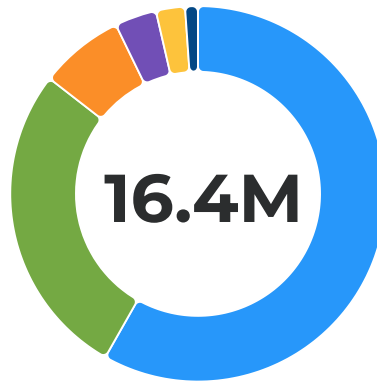
| Category                      | FY 2026 Actual         | FY 2026 Budgeted       | FY 2027 Budgeted       | FY 2026 Budgeted<br>vs. FY 2027<br>Budgeted (%<br>Change) |
|-------------------------------|------------------------|------------------------|------------------------|-----------------------------------------------------------|
| Health Ins Special Fund       | -                      | \$6,000.00             | \$6,000.00             | -                                                         |
| Macoupin County Grant Fund    | \$318,232.93           | \$455,000.00           | \$414,241.66           | -8.96%                                                    |
| Pet Population Control Fund   | \$21,640.90            | \$28,500.00            | \$28,500.00            | -                                                         |
| Macoupin Co. Tourism Fund     | -                      | \$8,000.00             | \$8,000.00             | -                                                         |
| Vital Records Automation Fund | -                      | \$10,000.00            | \$10,000.00            | -                                                         |
| GIS Fund                      | \$104,415.57           | \$224,290.39           | \$233,565.00           | 4.14%                                                     |
| New 911 Fund                  | \$525,748.94           | \$963,120.00           | \$948,336.00           | -1.54%                                                    |
| Coroner's Fee Fund            | \$5,424.66             | \$15,000.00            | \$15,000.00            | -                                                         |
| Drug Court Fee Fund           | -                      | \$5,000.00             | \$5,000.00             | -                                                         |
| Electronic Citation Fee Fund  | \$20,607.50            | \$16,000.00            | \$26,308.00            | 64.43%                                                    |
| OP-Fund                       | \$6,120.00             | \$30,000.00            | \$30,000.00            | -                                                         |
| COVID Grant Fund              | \$3,191,007.57         | \$3,500,000.00         | \$580,724.00           | -83.41%                                                   |
| County Clerk Fees Account     | \$788,164.81           | -                      | -                      | -                                                         |
| <b>Total Expenditures</b>     | <b>\$13,381,972.13</b> | <b>\$17,919,854.44</b> | <b>\$16,351,608.66</b> | <b>-8.75%</b>                                             |

## Expenditures by Object

Historical Expenditures by Object



## FY27 Expenditures by Object



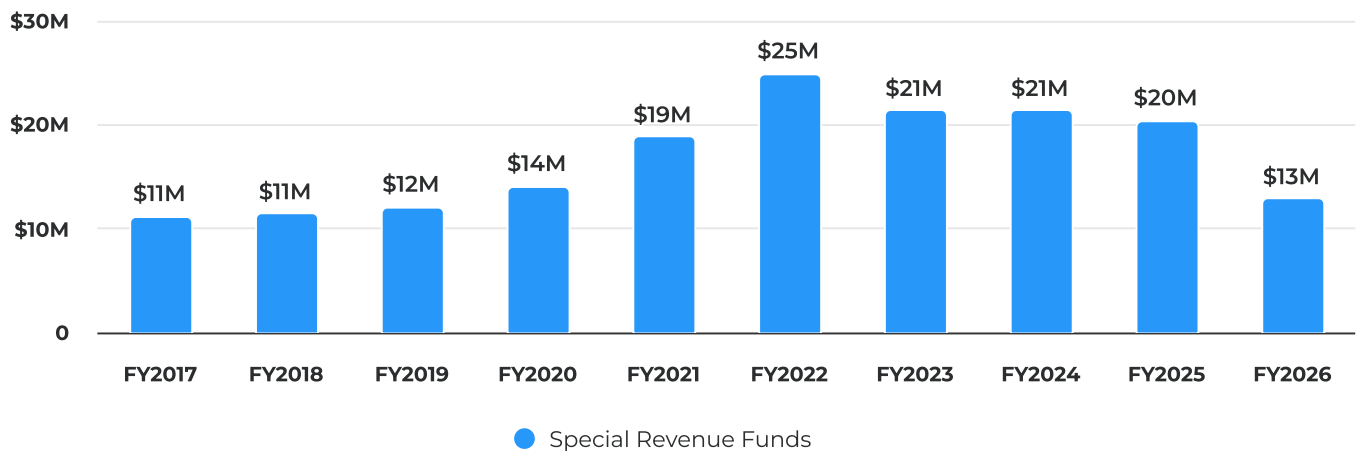
|                           |                    |        |
|---------------------------|--------------------|--------|
| Operating Expenses        | <b>\$9,518,741</b> | 58.21% |
| Salaries and Benefits     | <b>\$4,463,294</b> | 27.30% |
| Capital Outlays           | <b>\$1,192,724</b> | 7.29%  |
| Intergovernmental Charges | <b>\$587,108</b>   | 3.59%  |
| Grants                    | <b>\$409,742</b>   | 2.51%  |
| Transfer                  | <b>\$180,000</b>   | 1.10%  |

## Expenditures by Object

| Category                  | FY 2026 Actual         | FY 2026 Budgeted       | FY 2027 Budgeted       | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------|------------------------|------------------------|------------------------|--------------------------------------------------|
| Salaries and Benefits     | \$3,437,070.92         | \$4,395,216.39         | \$4,463,294.00         | 1.55%                                            |
| Grants                    | \$790,057.19           | \$1,455,000.00         | \$409,741.66           | -71.84%                                          |
| Operating Expenses        | \$5,004,651.18         | \$8,276,728.05         | \$9,518,741.00         | 15.01%                                           |
| Capital Outlays           | \$3,982,882.27         | \$3,062,000.00         | \$1,192,724.00         | -61.05%                                          |
| Transfer                  | \$7,715.88             | \$293,960.00           | \$180,000.00           | -38.77%                                          |
| Intergovernmental Charges | \$159,594.69           | \$436,950.00           | \$587,108.00           | 34.37%                                           |
| <b>Total Expenditures</b> | <b>\$13,381,972.13</b> | <b>\$17,919,854.44</b> | <b>\$16,351,608.66</b> | <b>-8.75%</b>                                    |

## Fund Balance

## Fund Balance Projections





# IMRF Fund

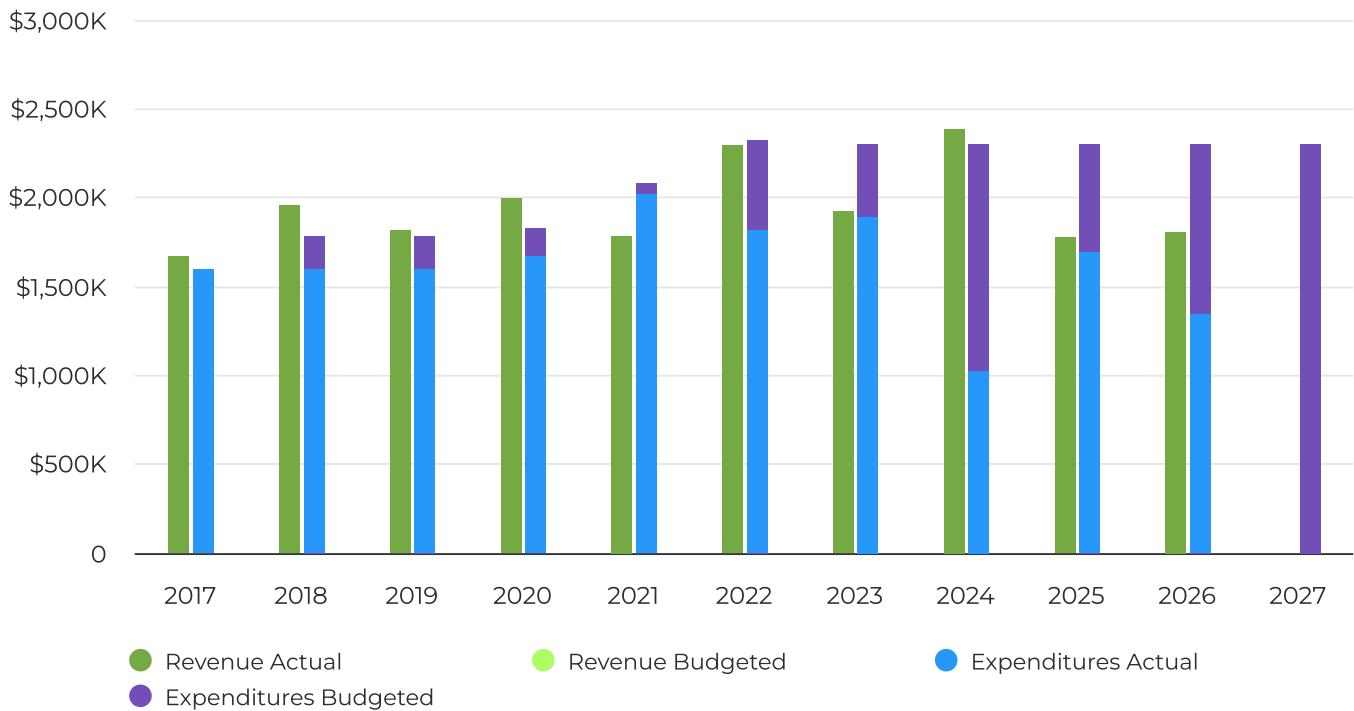
## [Official: Treasurer]

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.

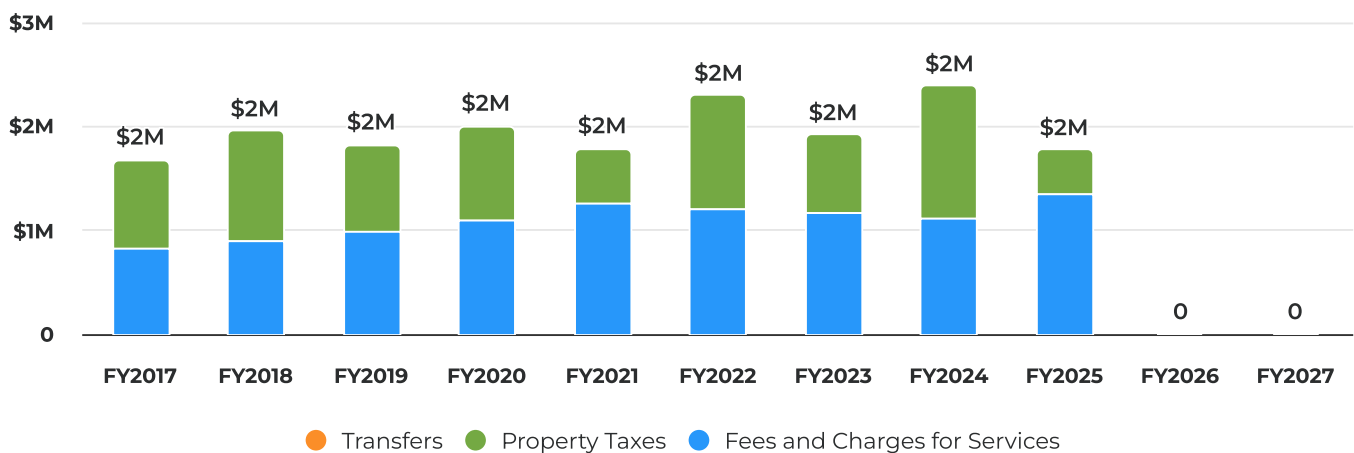
## Summary

### Revenues vs Expenditures Summary

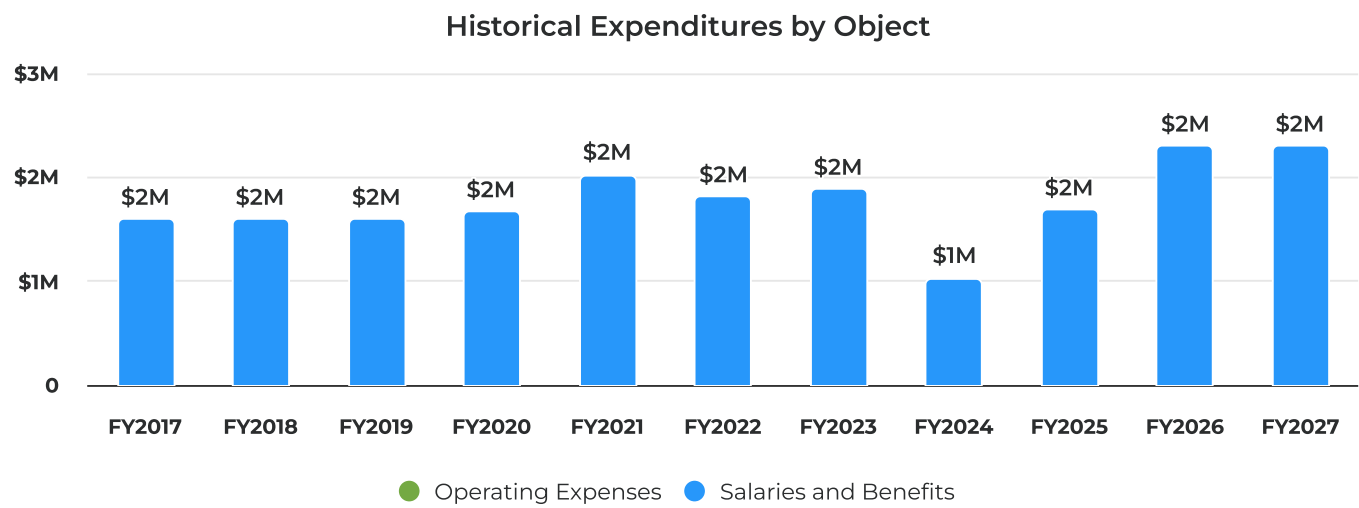


## Revenues by Revenue Source

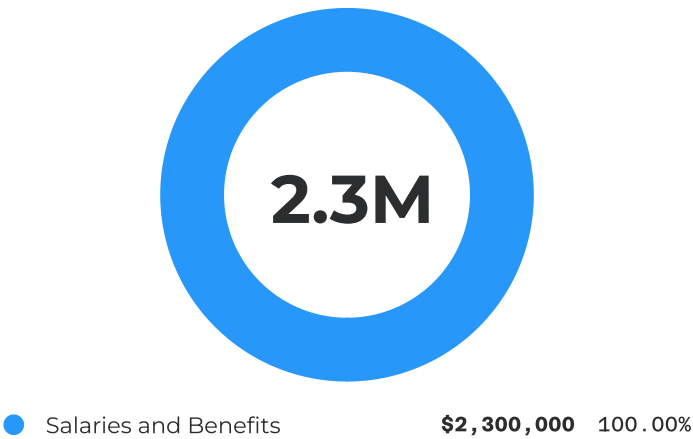
### Historical Revenue by Revenue Source



## Expenditures by Object



### FY27 Expenditures by Object

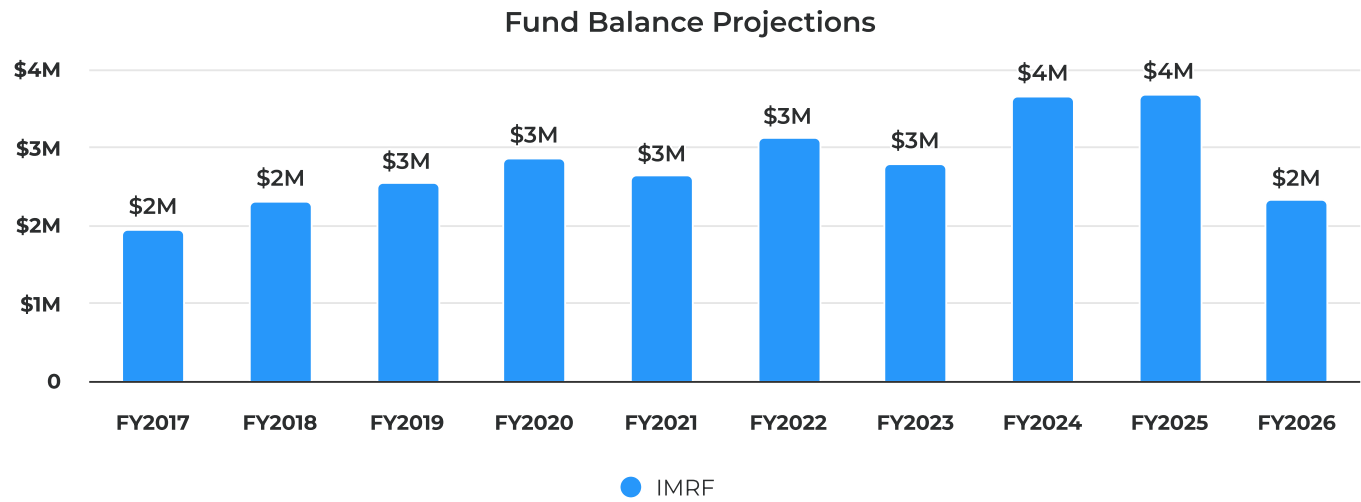


## Expenditures by Object

| Category              | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-----------------------|----------------|------------------|------------------|--------------------------------------------------|
| Salaries and Benefits | \$1,310,385.50 | \$2,300,000.00   | \$2,300,000.00   | -                                                |
| Operating Expenses    | \$34,651.30    | -                | -                | -                                                |
| Total Expenditures    | \$1,345,036.80 | \$2,300,000.00   | \$2,300,000.00   | -                                                |



# Fund Balance

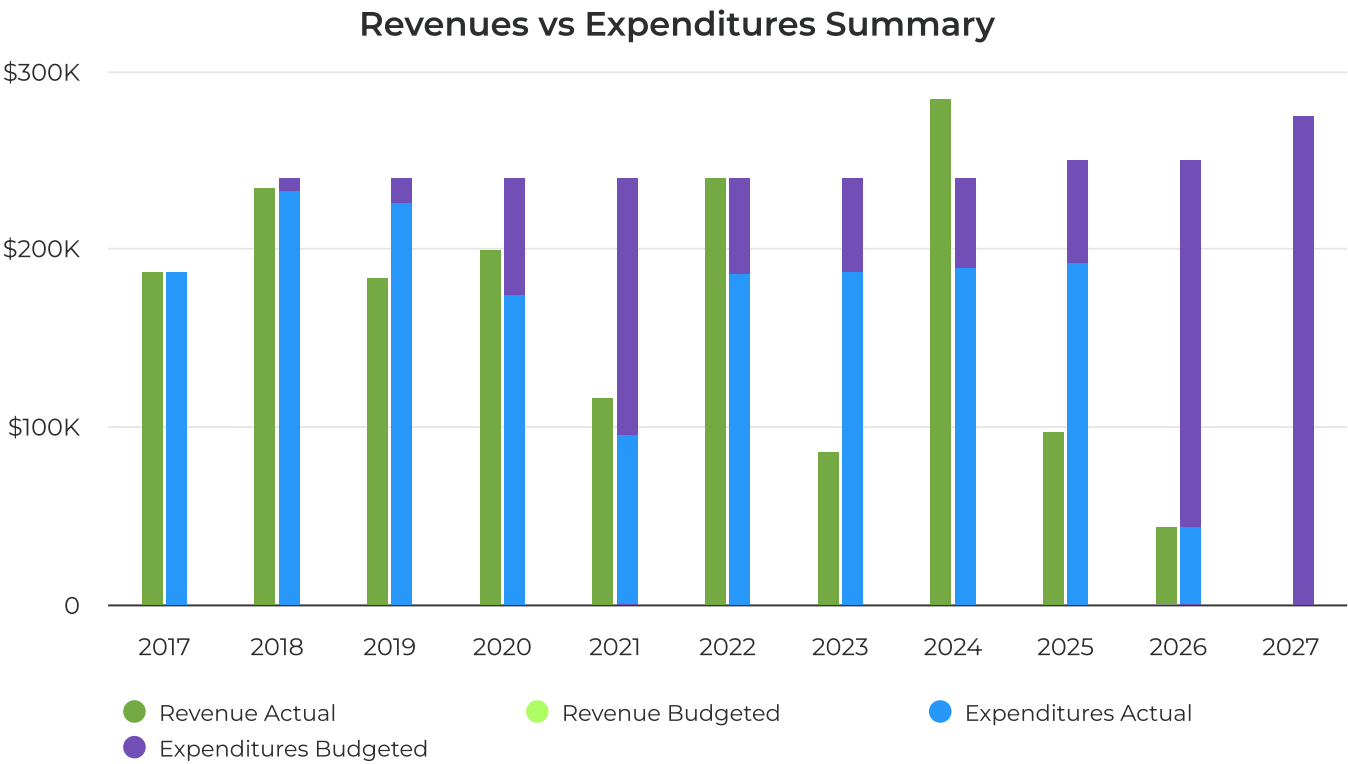


# Mental Health Fund

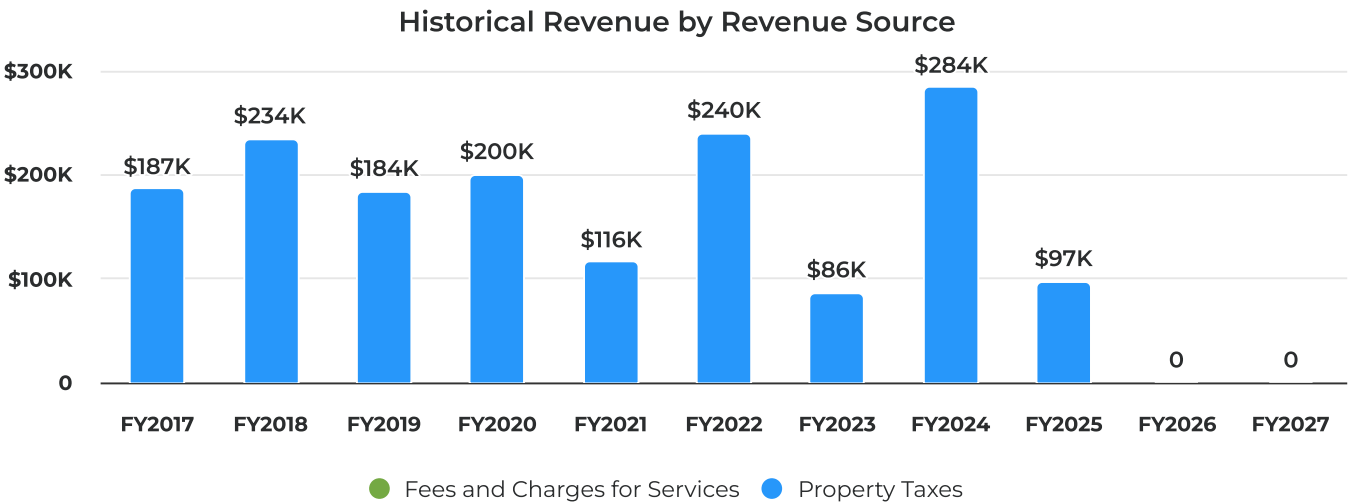
[Official: Property Tax Distribution]

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.

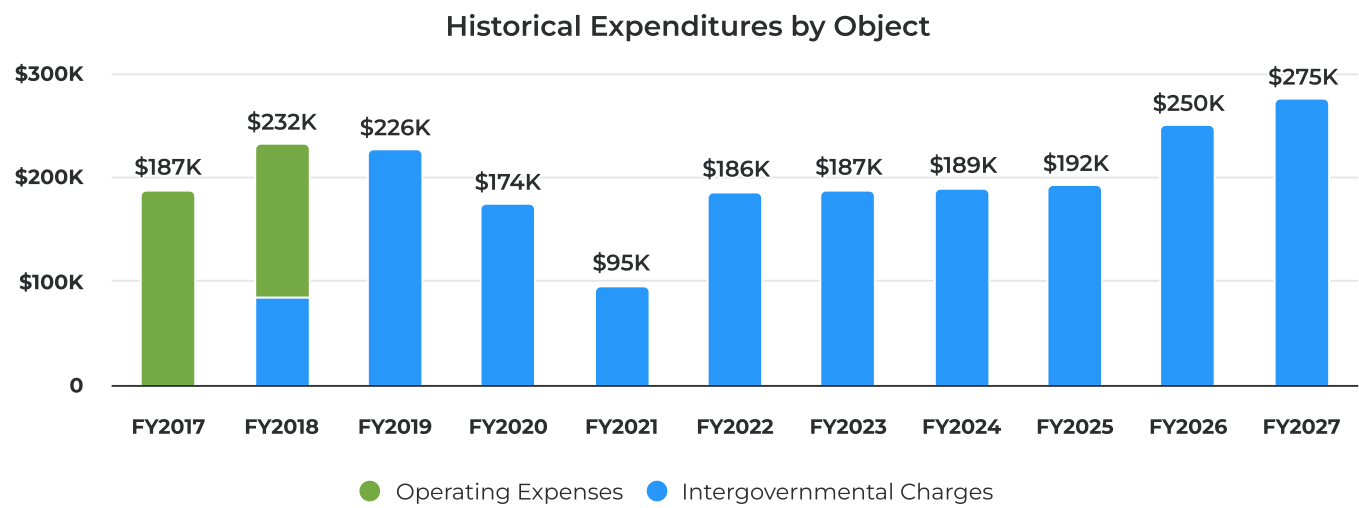
## Summary



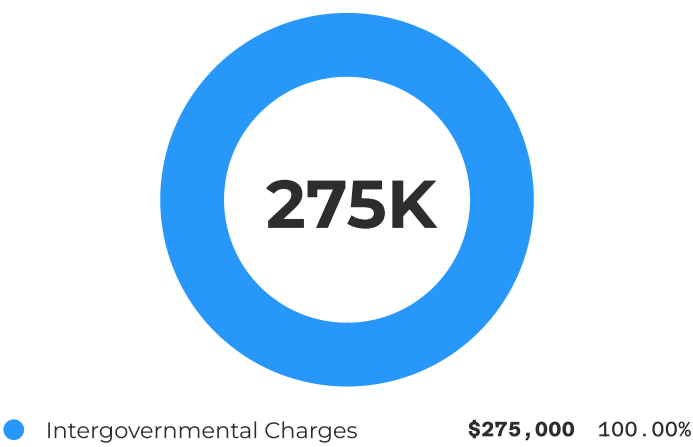
## Revenues by Revenue Source



## Expenditures by Object



### FY27 Expenditures by Object



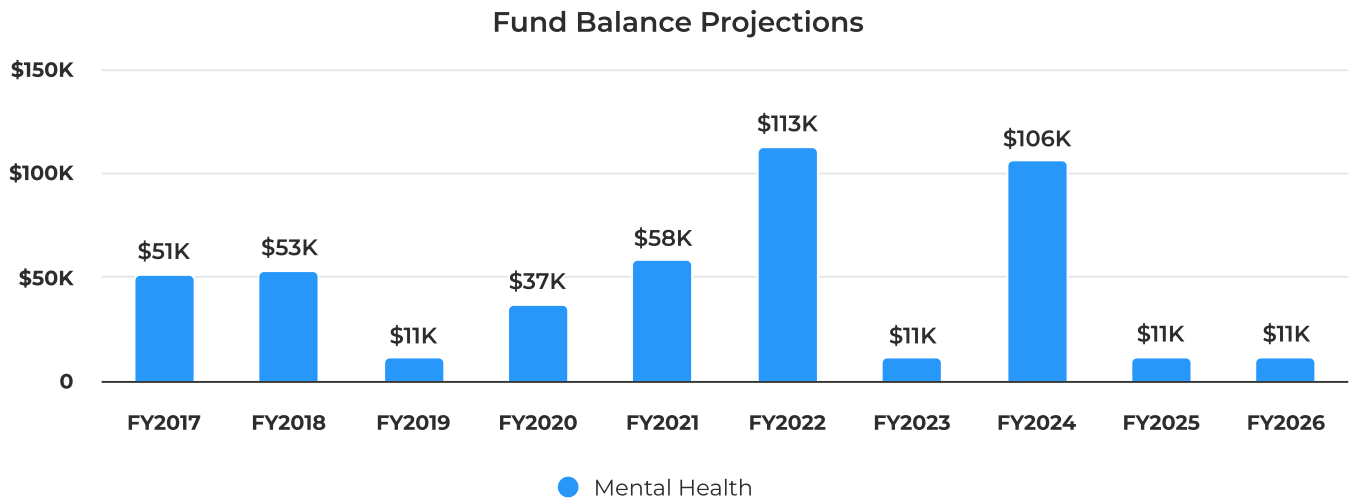
### Expenditures by Object

| Category                  | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------|----------------|------------------|------------------|--------------------------------------------------|
| Intergovernmental Charges | \$43,825.54    | \$250,000.00     | \$275,000.00     | 10.00%                                           |
| Total Expenditures        | \$43,825.54    | \$250,000.00     | \$275,000.00     | 10.00%                                           |





## Fund Balance



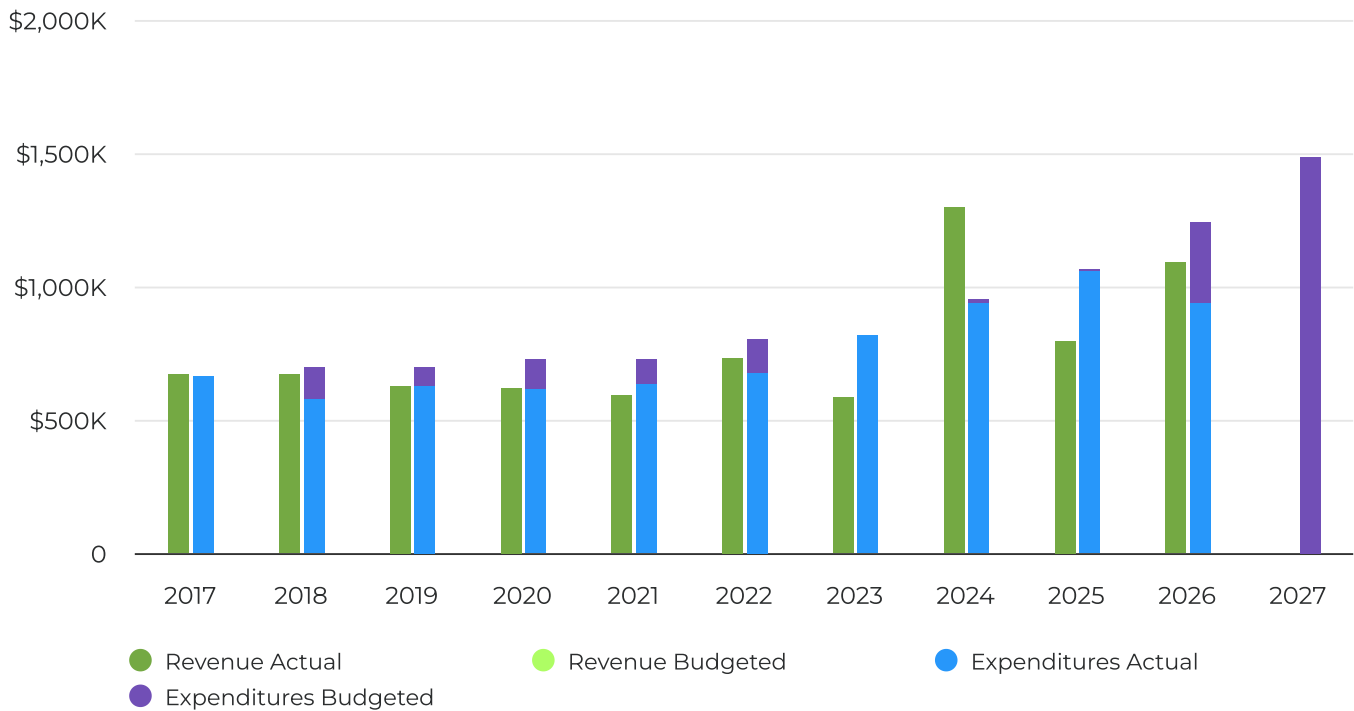
# Tort Liability Fund

[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.

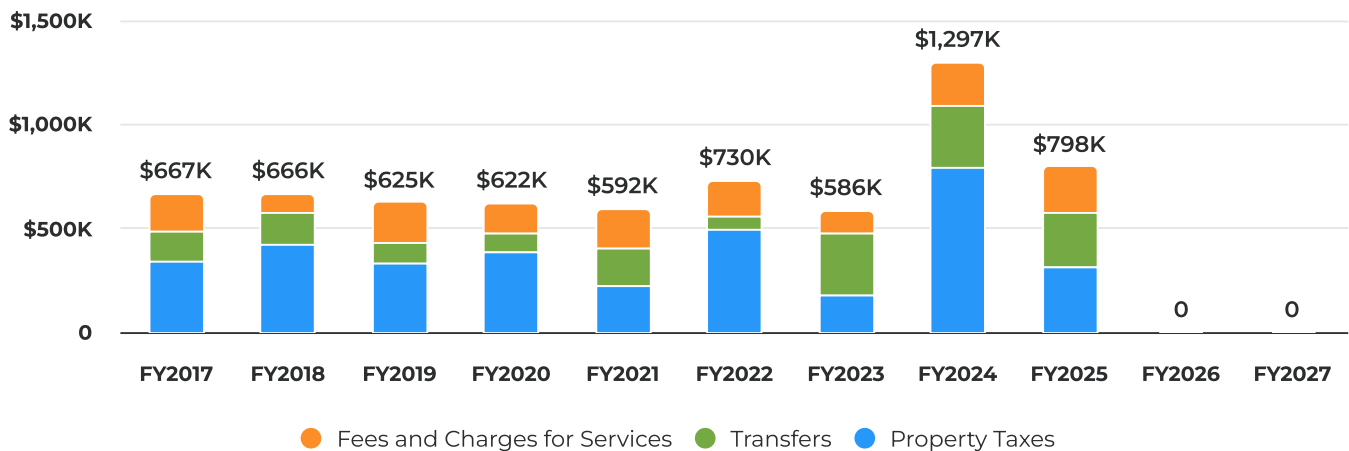
## Summary

### Revenues vs Expenditures Summary

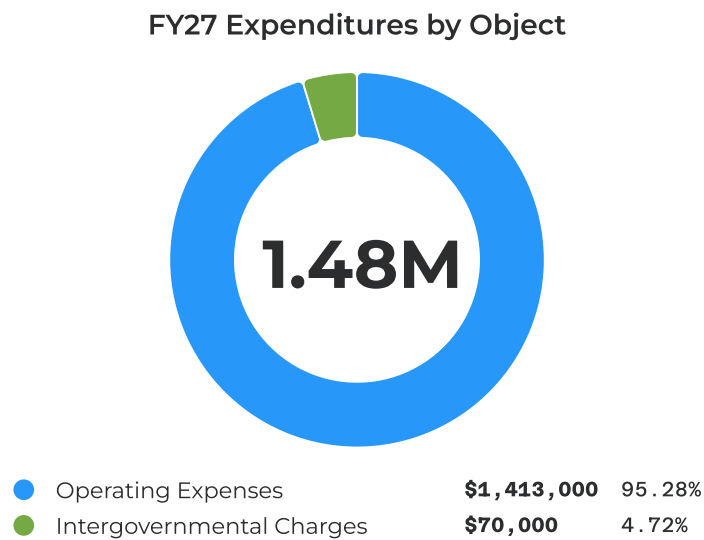
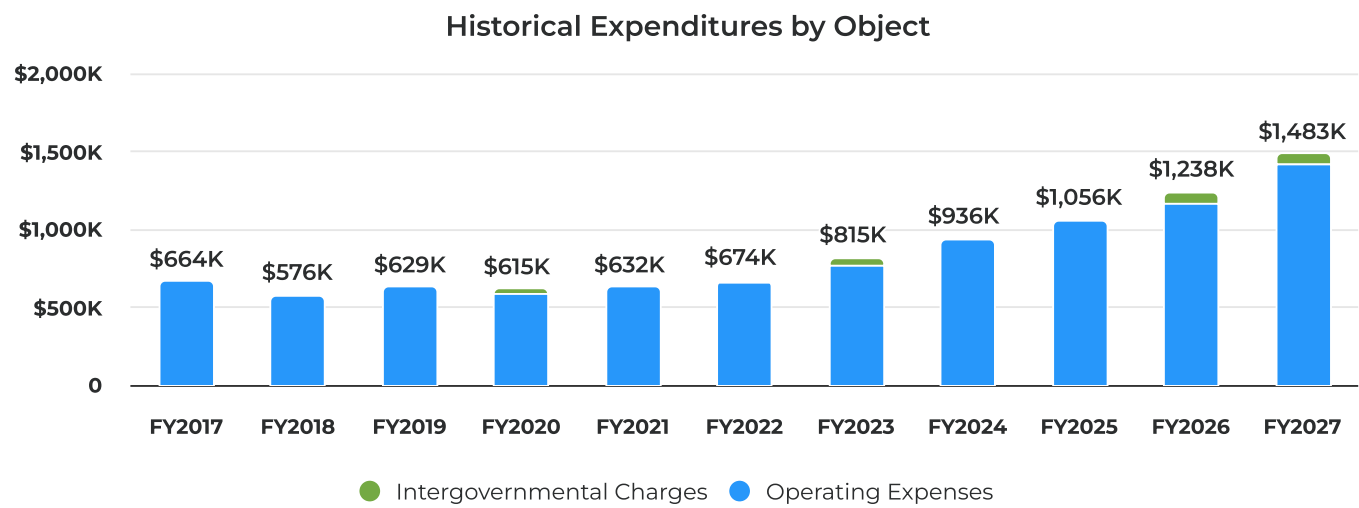


## Revenues by Revenue Source

### Historical Revenue by Revenue Source



## Expenditures by Object

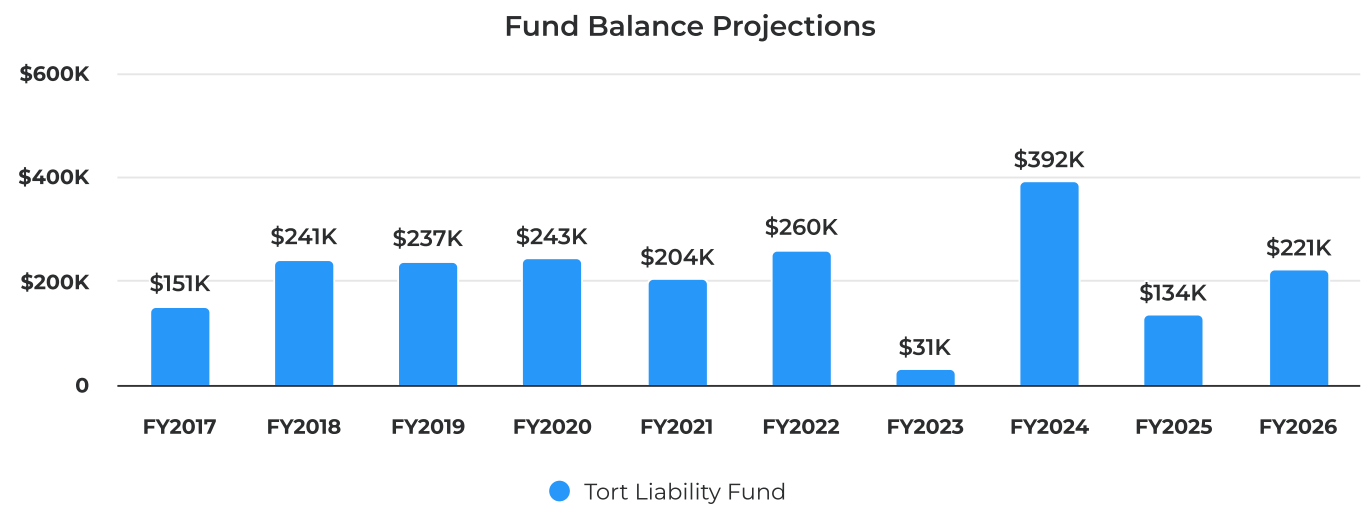


## Expenditures by Object

| Category                  | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------|----------------|------------------|------------------|--------------------------------------------------|
| Operating Expenses        | \$920,458.54   | \$1,168,000.00   | \$1,413,000.00   | 20.98%                                           |
| Intergovernmental Charges | \$15,949.09    | \$70,000.00      | \$70,000.00      | -                                                |
| Total Expenditures        | \$936,407.63   | \$1,238,000.00   | \$1,483,000.00   | 19.79%                                           |



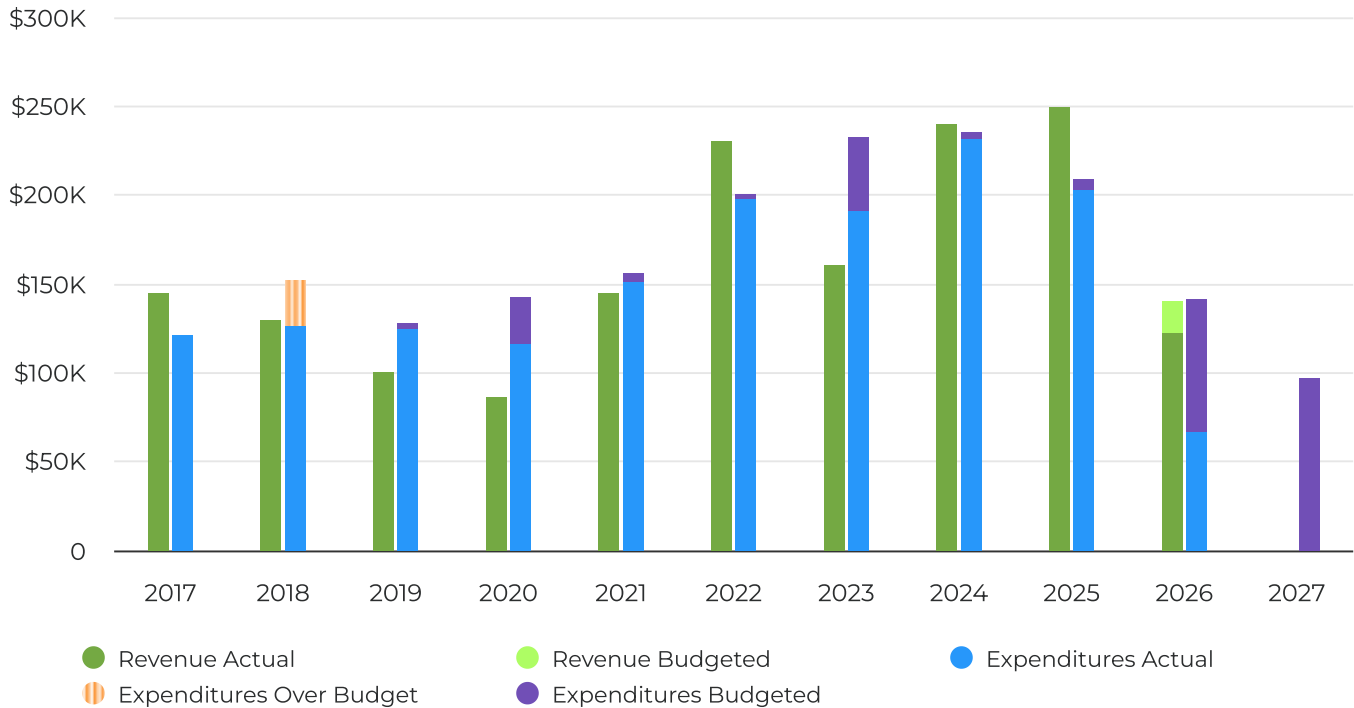
# Fund Balance



# Animal Control Fund

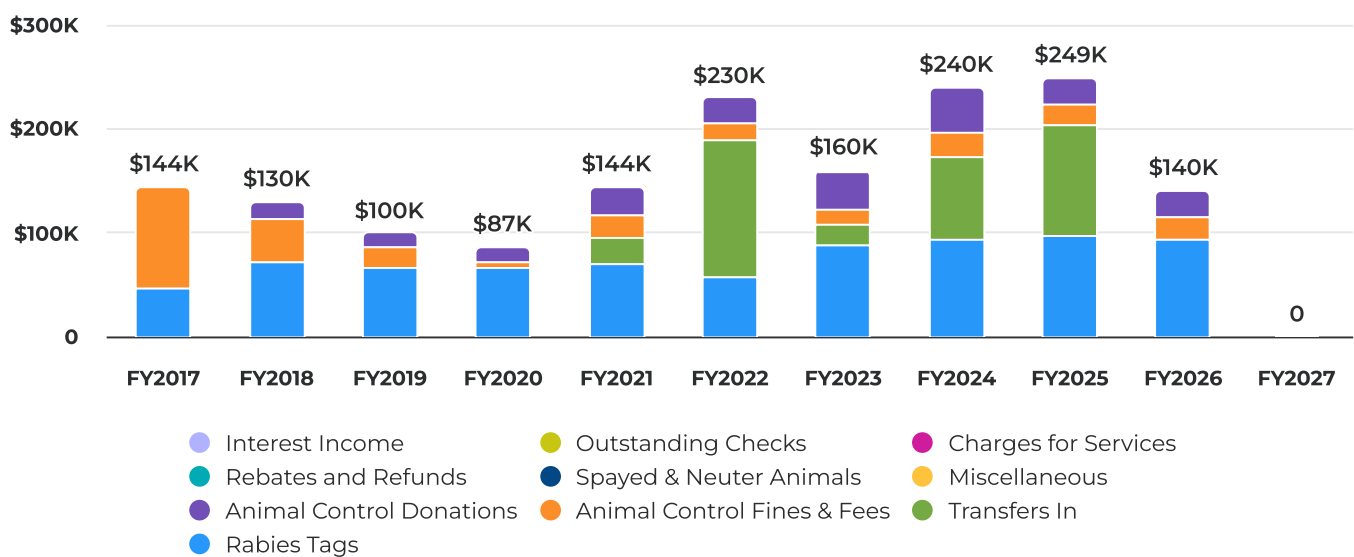
## Summary

### Revenues vs Expenditures Summary



## Revenues by Revenue Source 3

### Historical Revenue by Revenue Source 3



### FY27 Revenues by Revenue Source 3





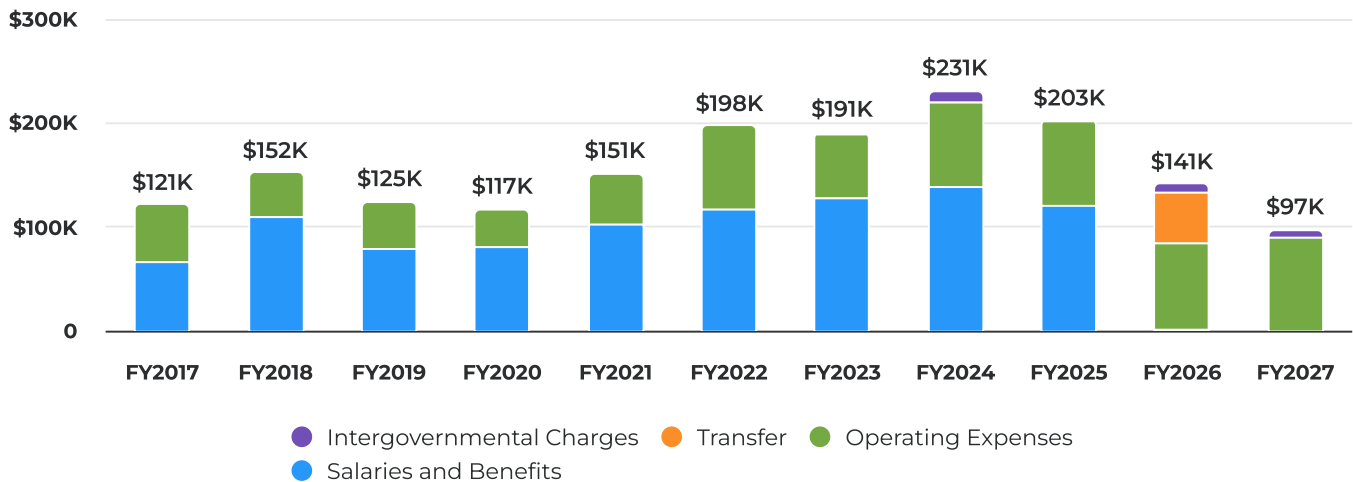
No data available

### Revenues by Revenue Source 3

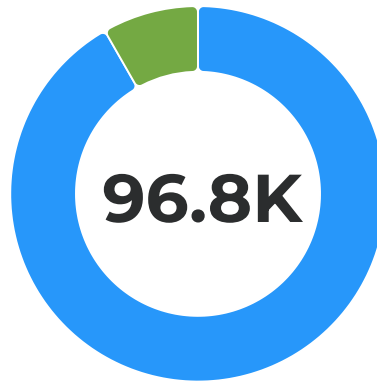
| Category                    | FY 2026 Actual      | FY 2026 Budgeted    | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-----------------------------|---------------------|---------------------|------------------|--------------------------------------------------------|
| Animal Control Fines & Fees | \$31,997.06         | \$20,902.26         | -                | -100.00%                                               |
| Rabies Tags                 | \$73,042.50         | \$93,428.00         | -                | -100.00%                                               |
| Animal Control Donations    | \$17,755.64         | \$25,736.73         | -                | -100.00%                                               |
| <b>Total Revenues</b>       | <b>\$122,795.20</b> | <b>\$140,066.99</b> | <b>-</b>         | <b>-100.00%</b>                                        |

### Expenditures by Object

#### Historical Expenditures by Object



## FY27 Expenditures by Object



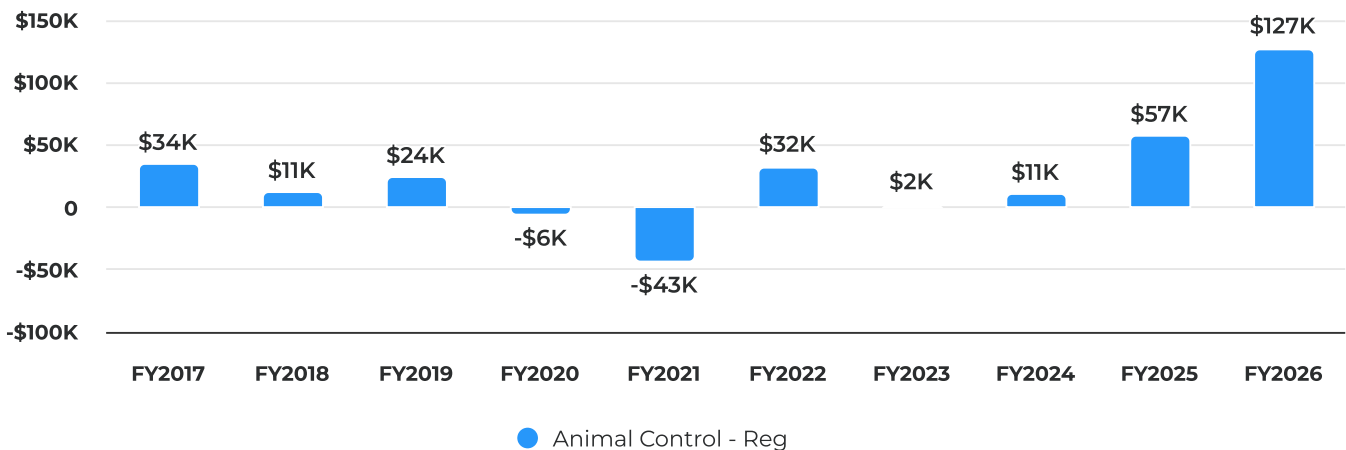
|                           |                 |        |
|---------------------------|-----------------|--------|
| Operating Expenses        | <b>\$88,760</b> | 91.73% |
| Intergovernmental Charges | <b>\$8,000</b>  | 8.27%  |

## Expenditures by Object

| Category                     | FY 2026 Actual     | FY 2026 Budgeted    | FY 2027 Budgeted   | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|------------------------------|--------------------|---------------------|--------------------|--------------------------------------------------------|
| Operating Expenses           | \$62,630.37        | \$83,434.05         | \$88,760.00        | 6.38%                                                  |
| Transfer                     | -                  | \$48,960.00         | -                  | -100.00%                                               |
| Intergovernmental<br>Charges | \$4,012.01         | \$8,650.00          | \$8,000.00         | -7.51%                                                 |
| <b>Total Expenditures</b>    | <b>\$66,642.38</b> | <b>\$141,044.05</b> | <b>\$96,760.00</b> | <b>-31.40%</b>                                         |

## Fund Balance

## Fund Balance Projections

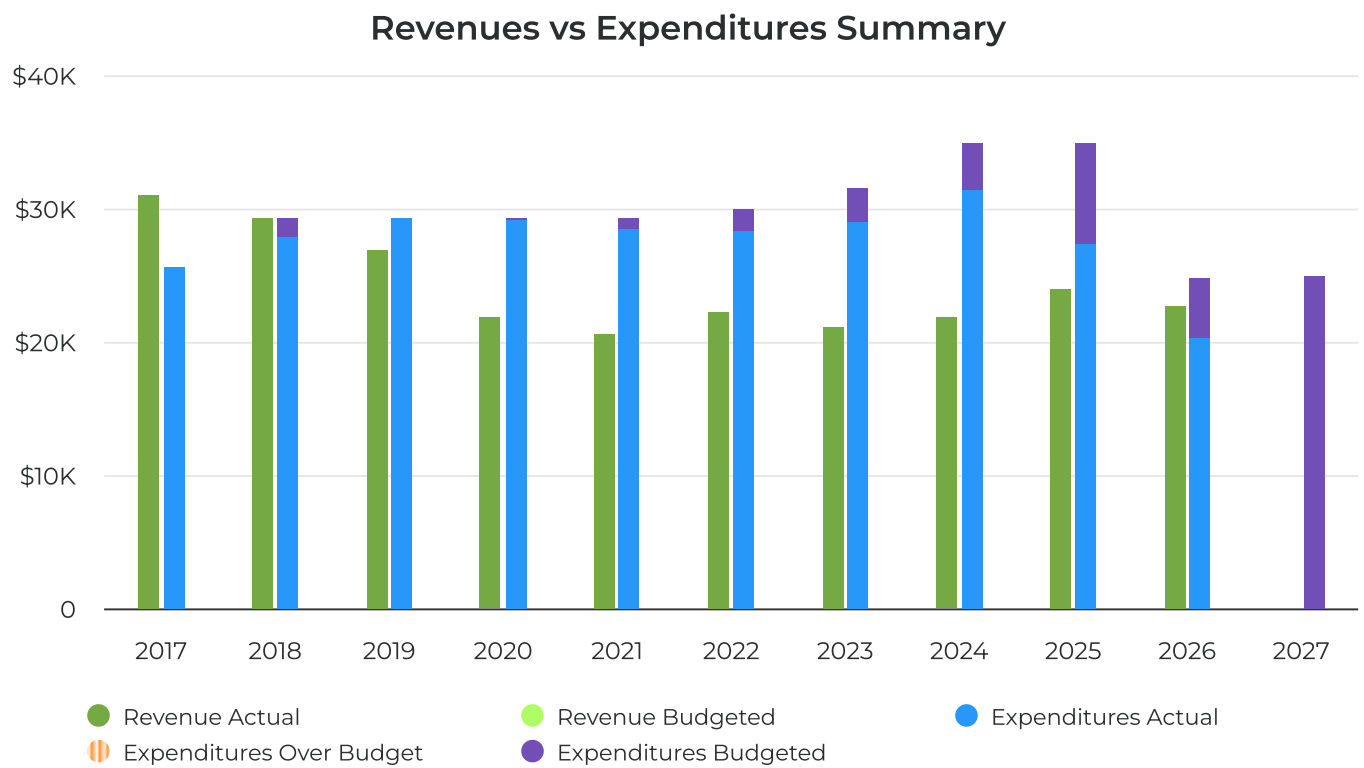


# Law Library Fund

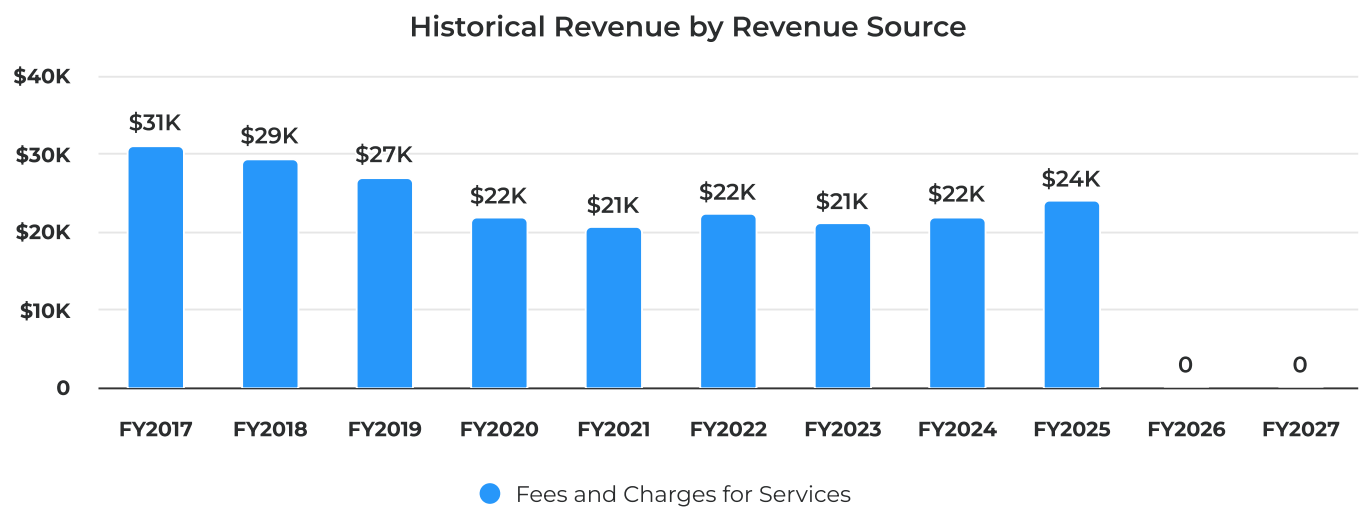
[Official: Chief Judge]

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

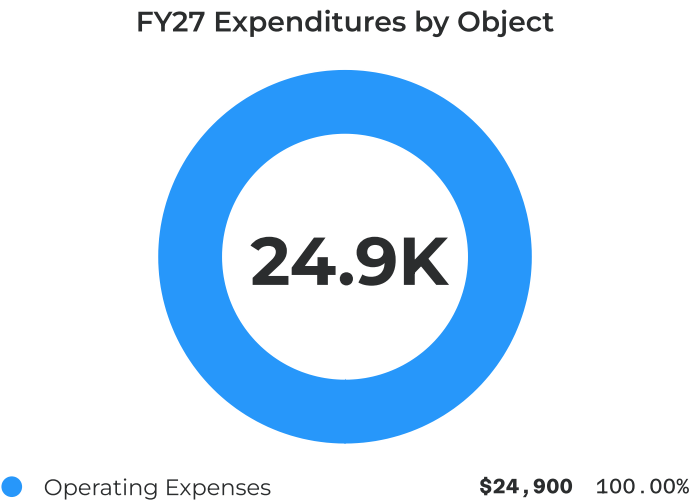
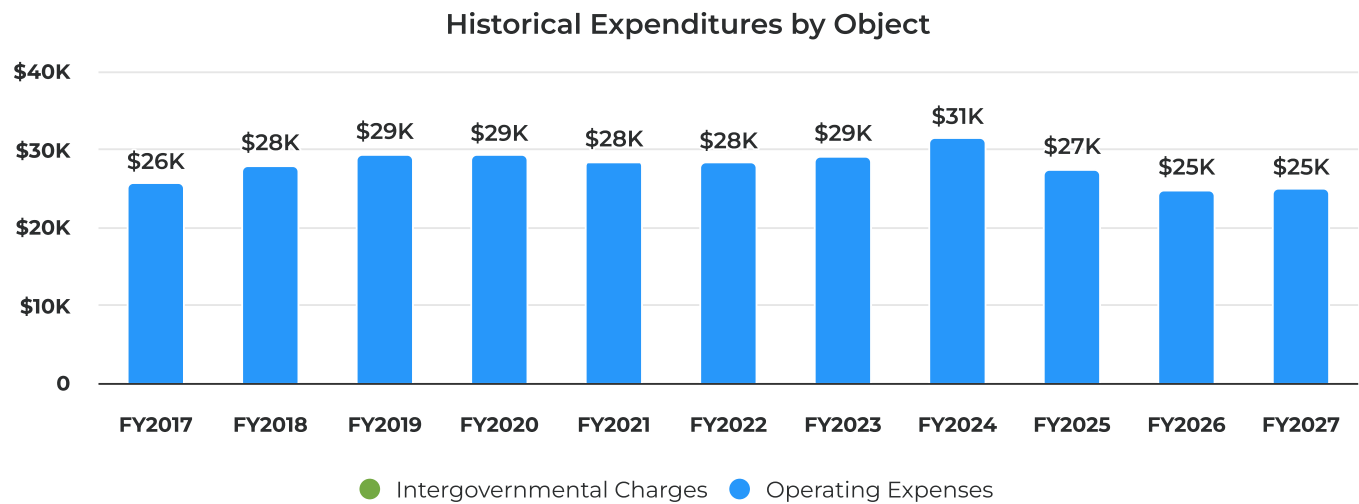


## Revenues by Revenue Source





## Expenditures by Object

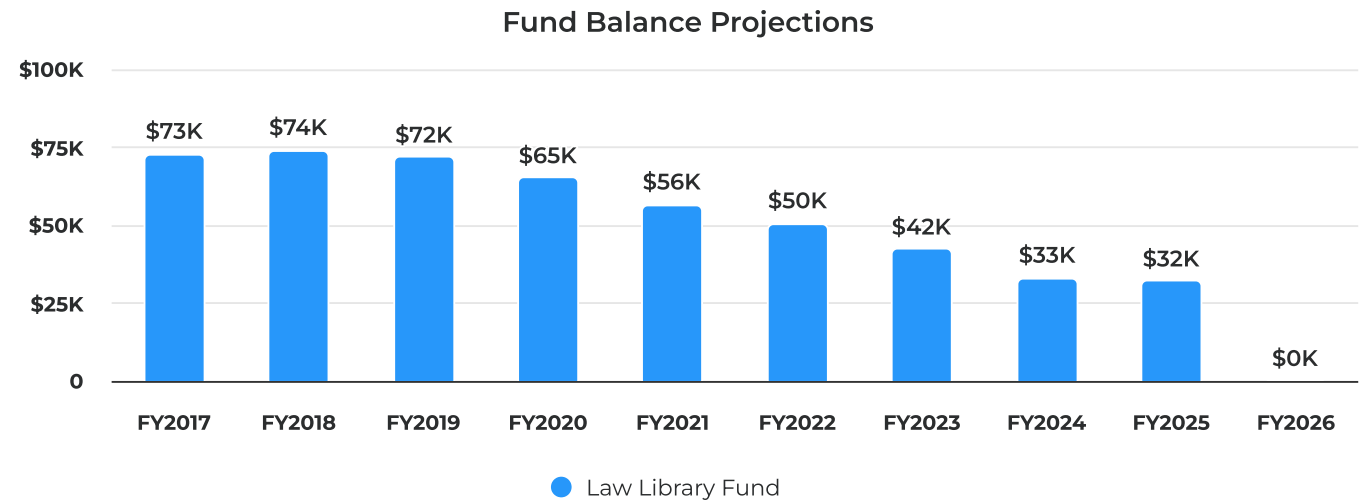


### Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Operating Expenses | \$20,222.66    | \$24,750.00      | \$24,900.00      | 0.61%                                                  |
| Total Expenditures | \$20,222.66    | \$24,750.00      | \$24,900.00      | 0.61%                                                  |



# Fund Balance

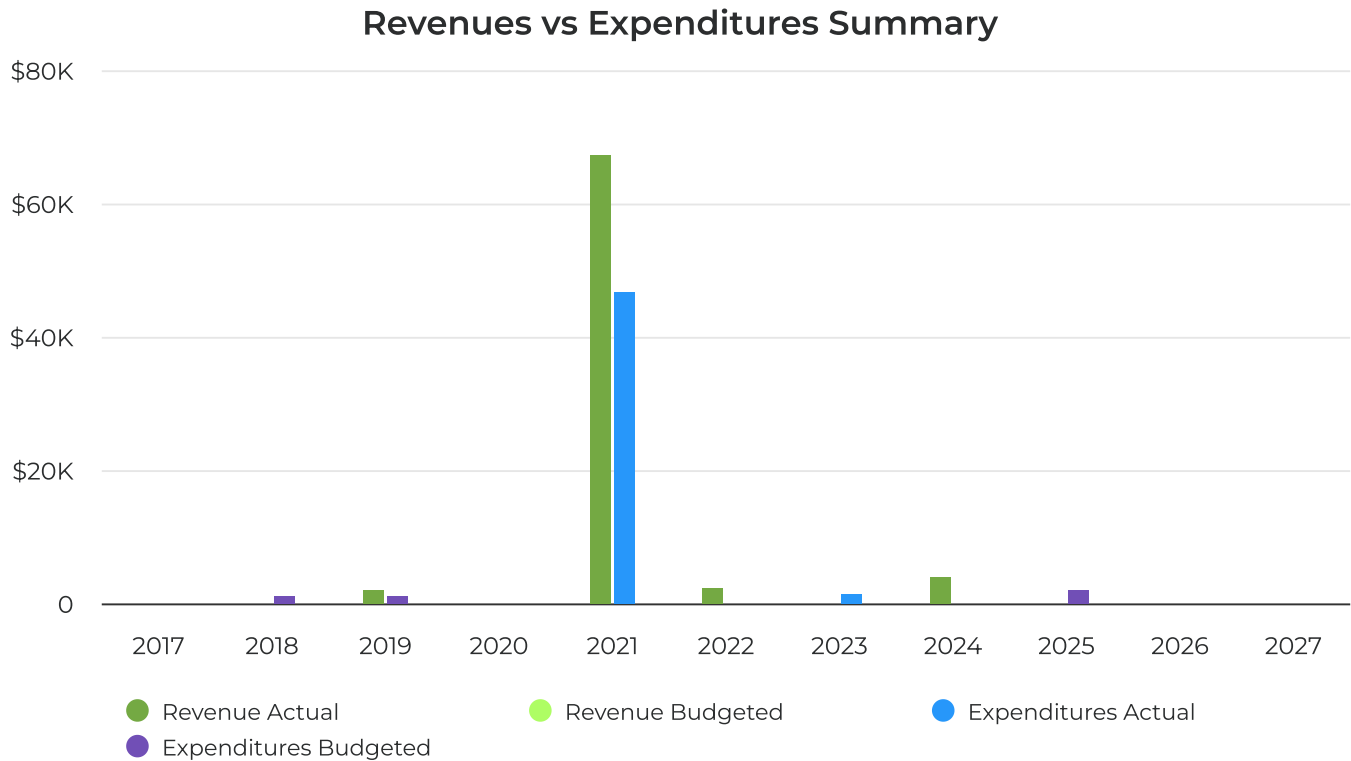


# Sheriff Drug Fund

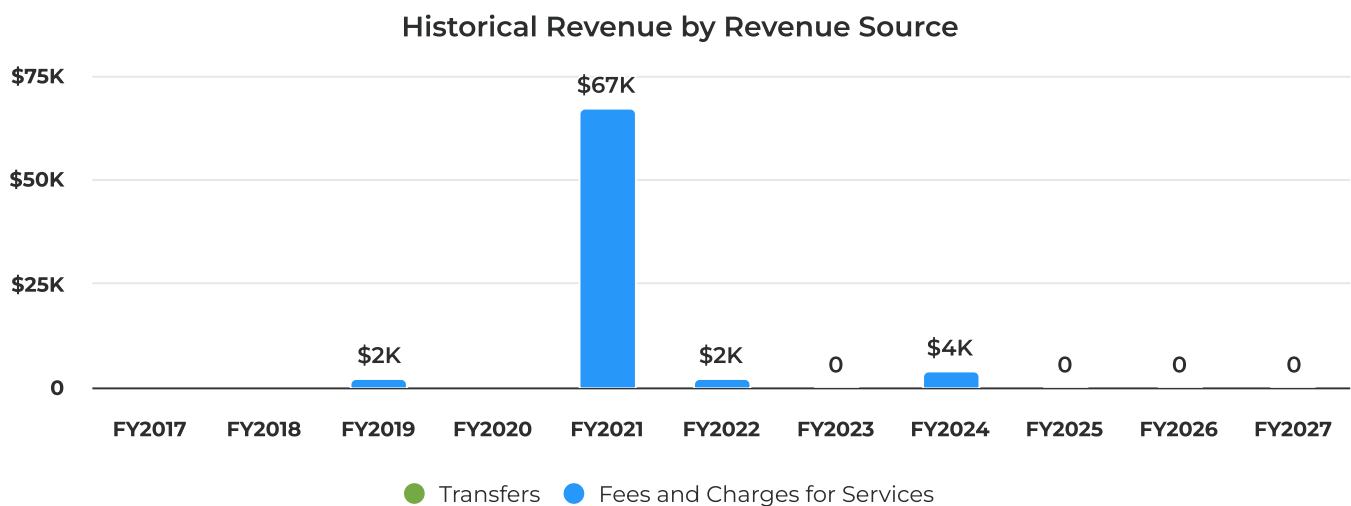
## [Official: Sheriff]

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

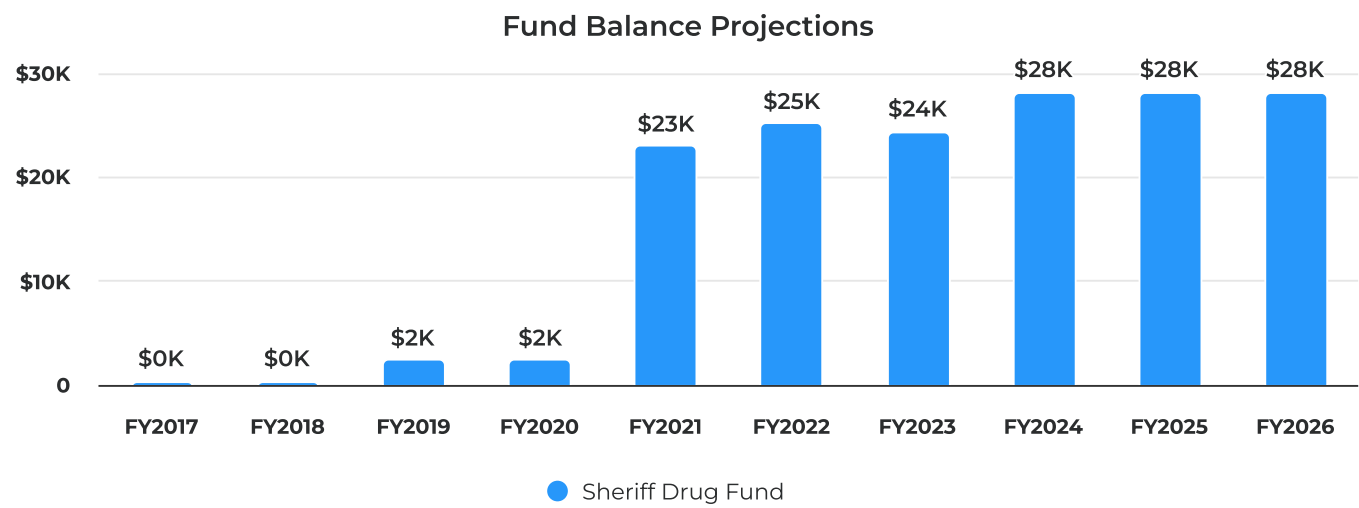


## Revenues by Revenue Source





# Fund Balance



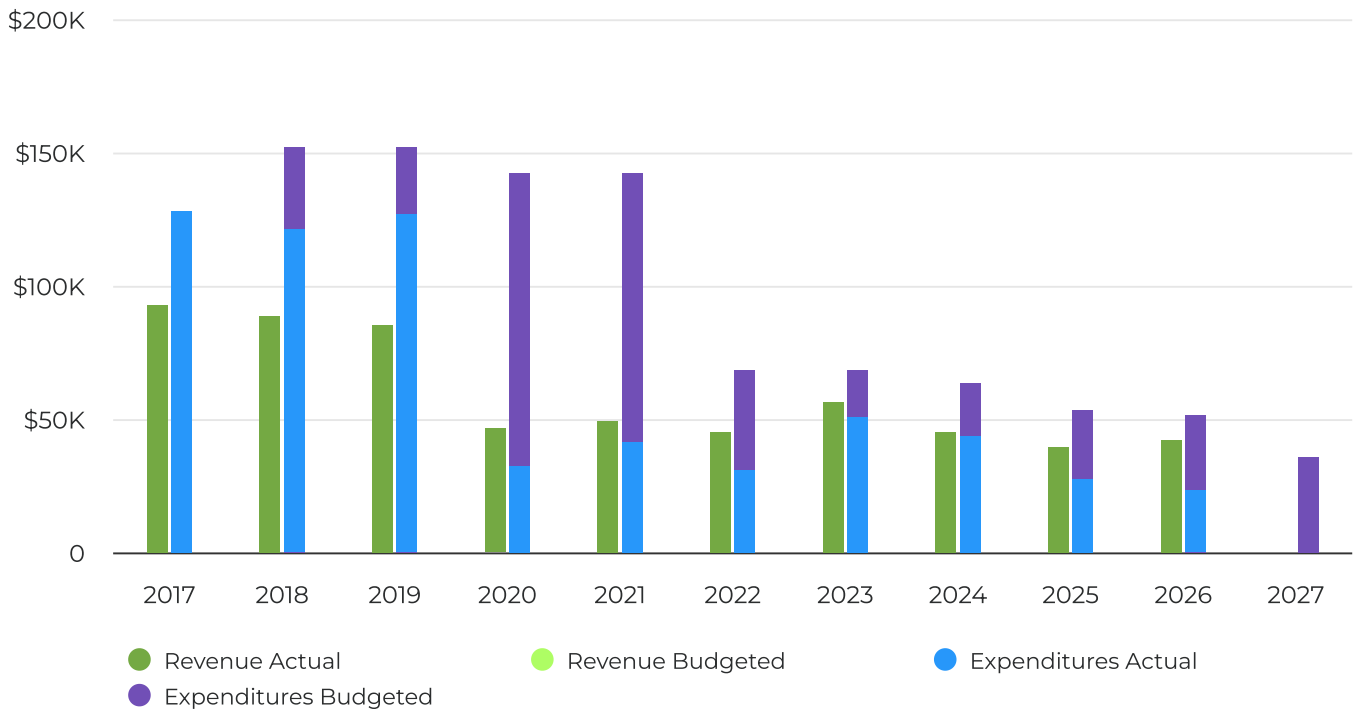
# Probation Fees Fund

## [Official: Director of Court Services, Chief Judge]

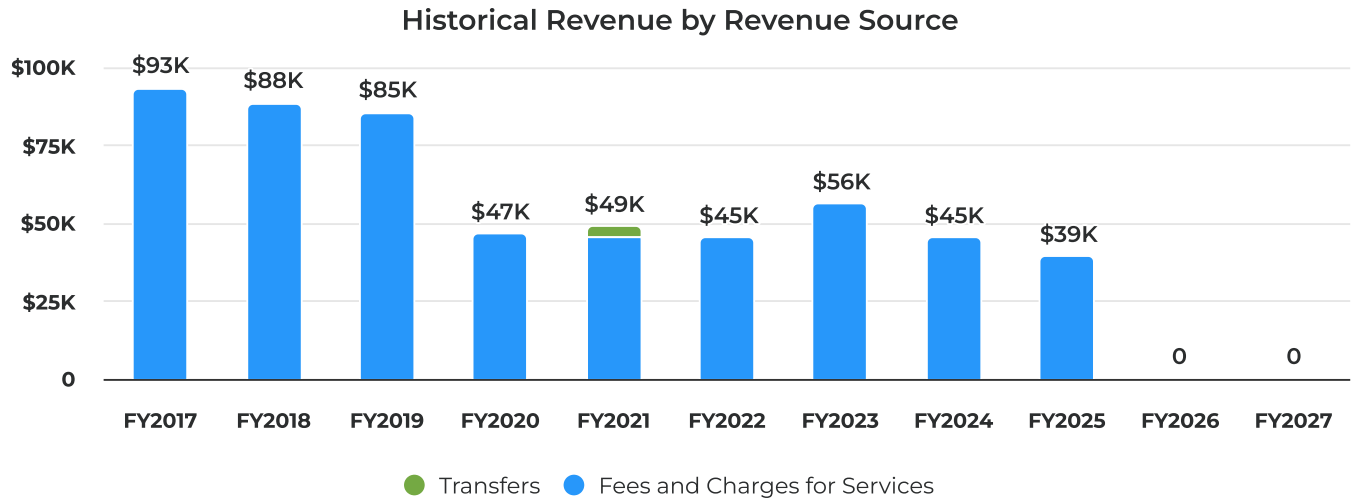
This fund is statutorily authorized by 730 ILCS 110/15.1 and consists of fees collected by the court to be used strictly for costs of operating the Probation and Court Services Department in accordance with policies and guidelines approved by the Illinois Supreme Court. Probation fees may additionally 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

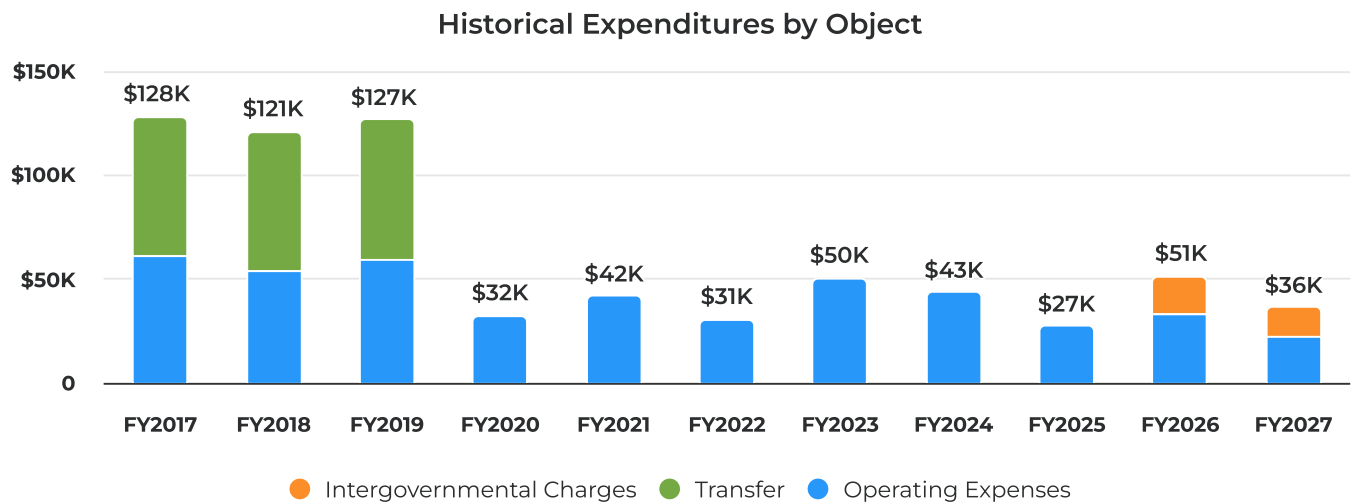
### Revenues vs Expenditures Summary



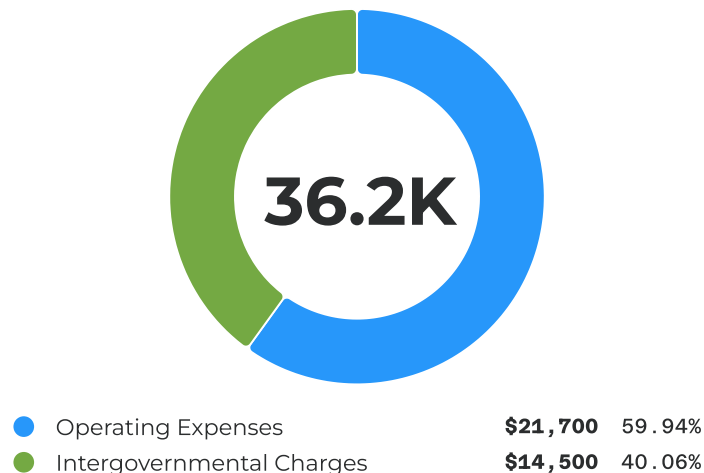
## Revenues by Revenue Source



## Expenditures by Object



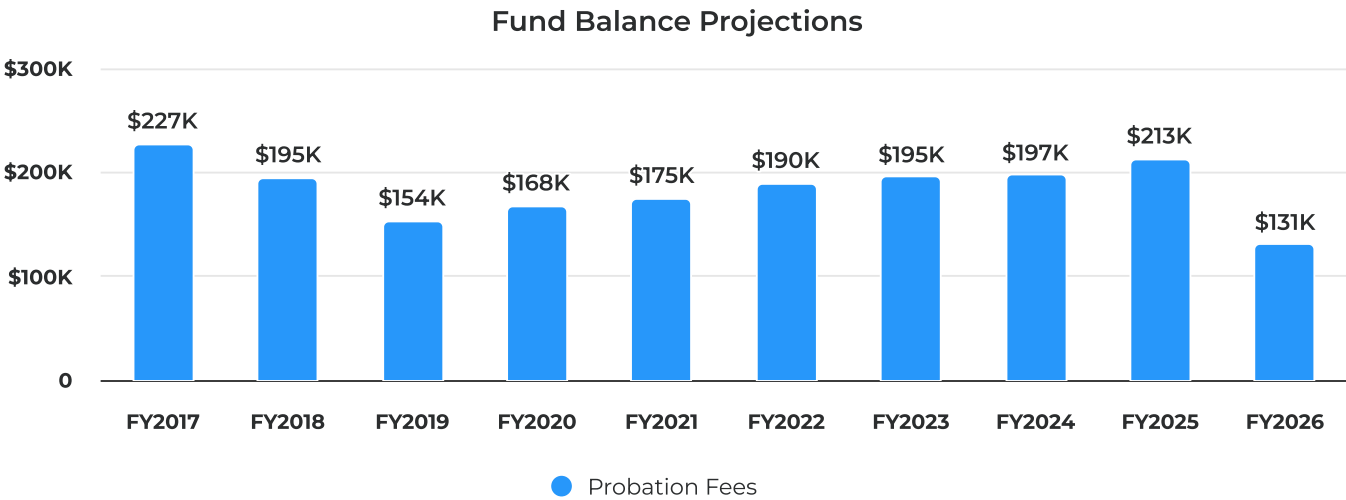
### FY27 Expenditures by Object



Expenditures by Object

| Category                     | FY 2026 Actual     | FY 2026 Budgeted   | FY 2027 Budgeted   | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|------------------------------|--------------------|--------------------|--------------------|--------------------------------------------------------|
| Operating Expenses           | \$12,570.07        | \$49,100.00        | \$21,700.00        | -55.80%                                                |
| Intergovernmental<br>Charges | \$10,559.12        | \$2,000.00         | \$14,500.00        | 625.00%                                                |
| <b>Total Expenditures</b>    | <b>\$23,129.19</b> | <b>\$51,100.00</b> | <b>\$36,200.00</b> | <b>-29.16%</b>                                         |

Fund Balance





# Treasurers Automation Fund

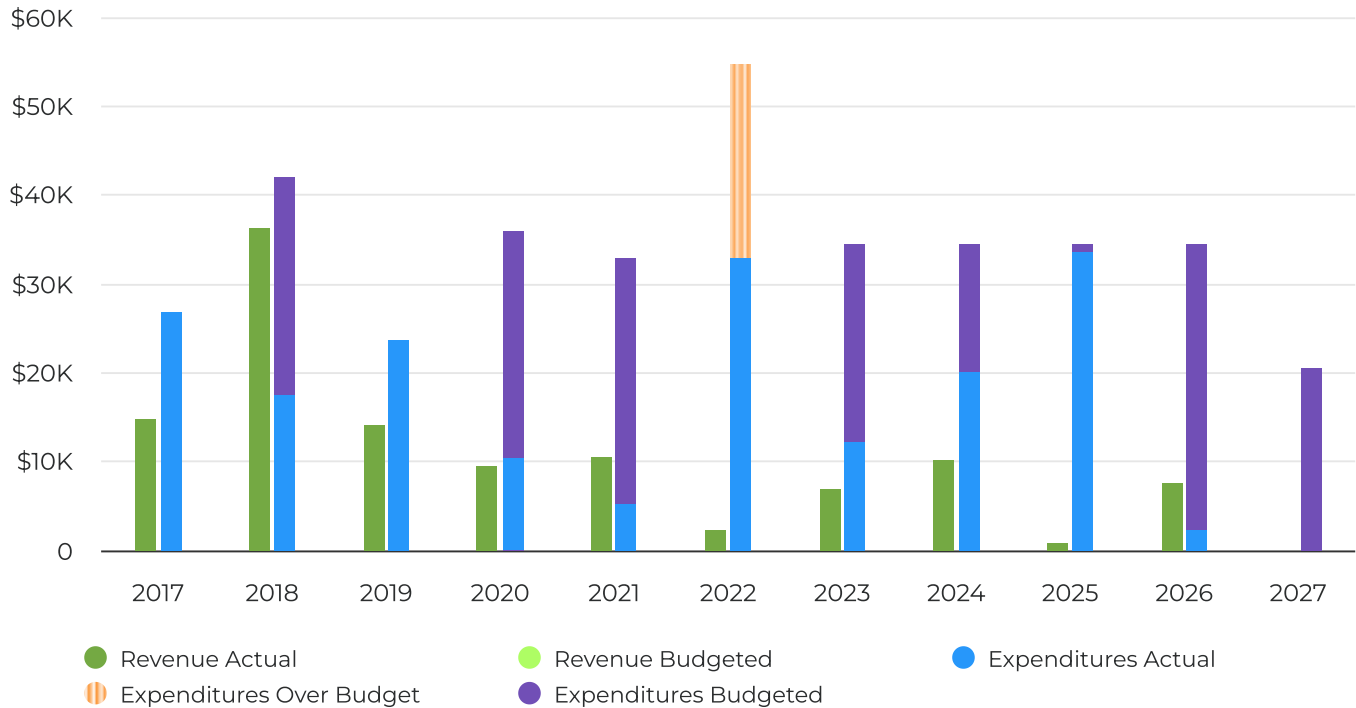
## [Official: Treasurer]

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.

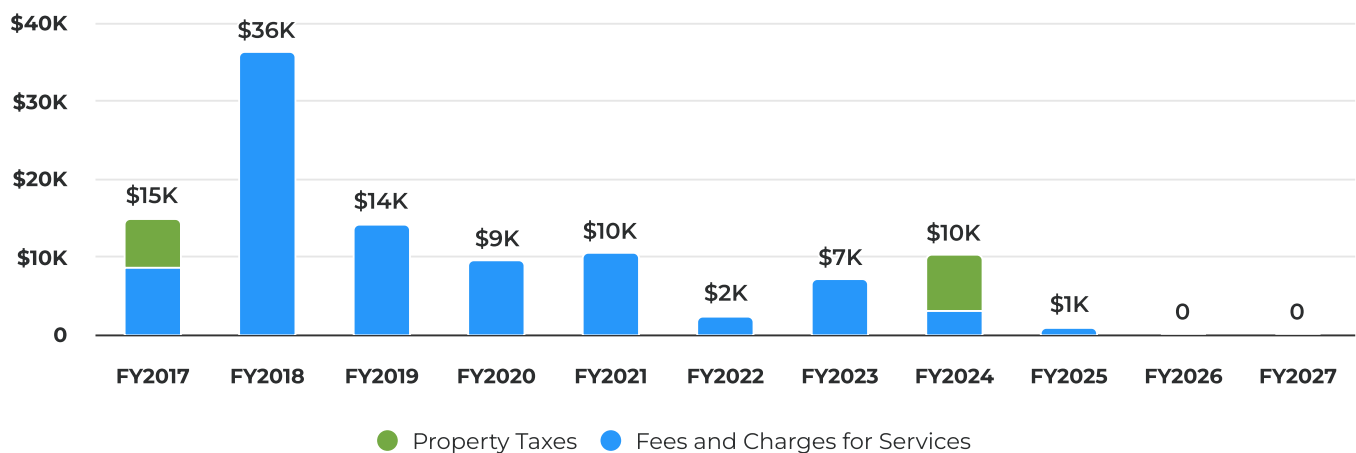
## Summary

### Revenues vs Expenditures Summary

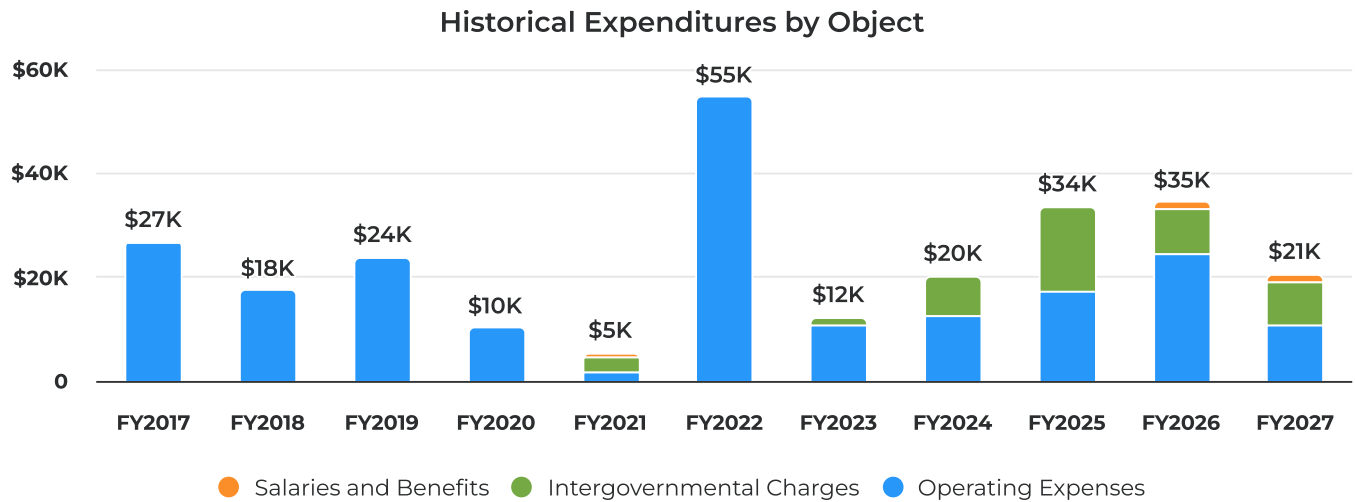


## Revenues by Revenue Source

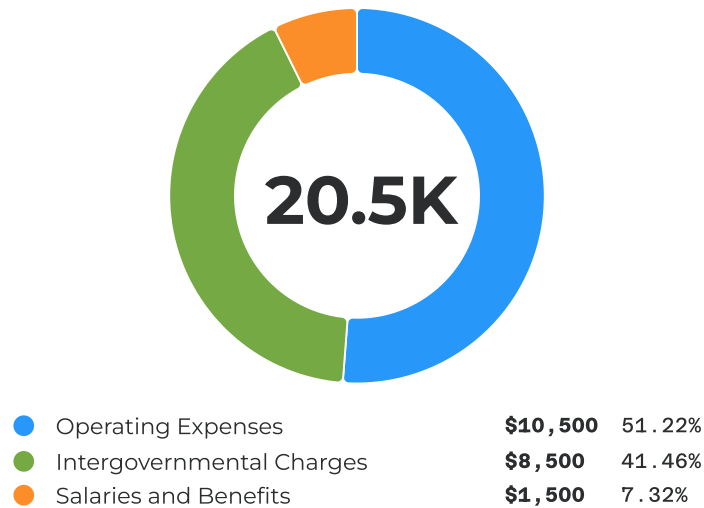
### Historical Revenue by Revenue Source



## Expenditures by Object



### FY27 Expenditures by Object

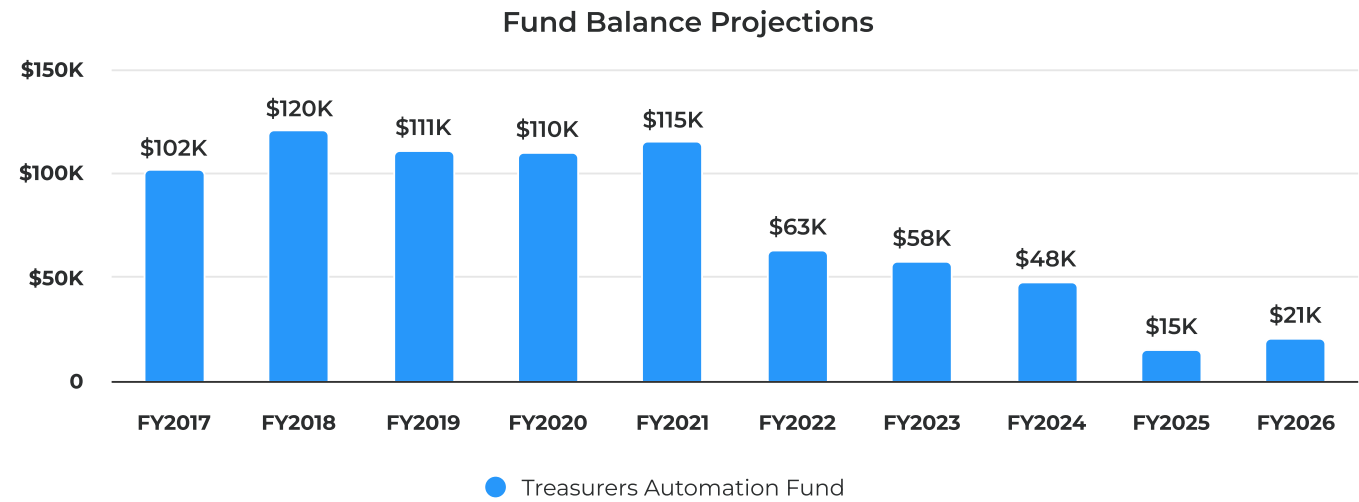


### Expenditures by Object

| Category                  | FY 2026 Actual    | FY 2026 Budgeted   | FY 2027 Budgeted   | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------|-------------------|--------------------|--------------------|--------------------------------------------------|
| Salaries and Benefits     | -                 | \$1,500.00         | \$1,500.00         | -                                                |
| Operating Expenses        | \$470.38          | \$24,500.00        | \$10,500.00        | -57.14%                                          |
| Intergovernmental Charges | \$1,919.93        | \$8,500.00         | \$8,500.00         | -                                                |
| <b>Total Expenditures</b> | <b>\$2,390.31</b> | <b>\$34,500.00</b> | <b>\$20,500.00</b> | <b>-40.58%</b>                                   |



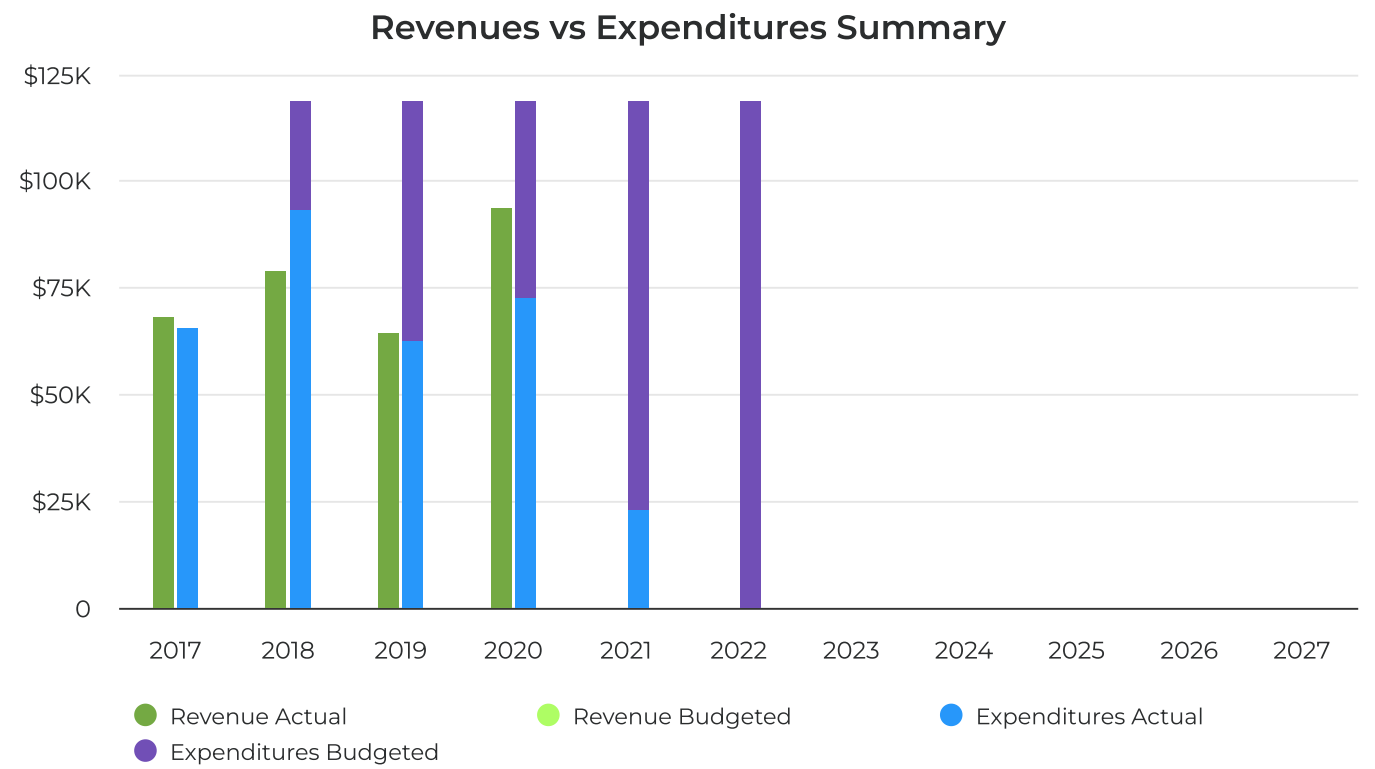
# Fund Balance



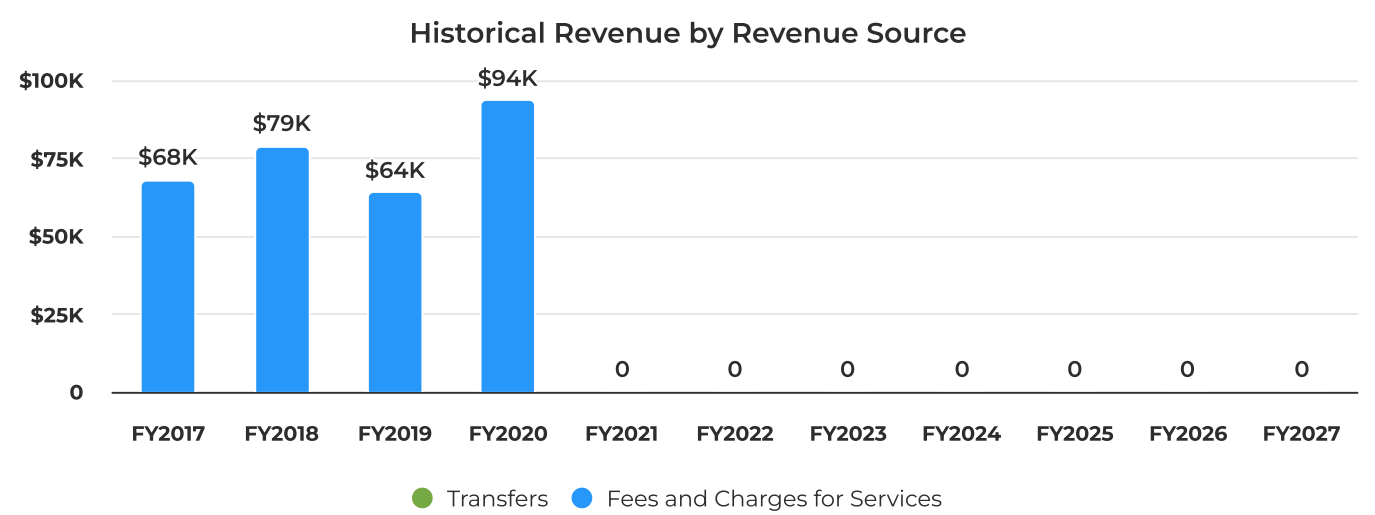
# South Central Drug Task Force Grant Fund

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 with the Drug Task Force.

## Summary

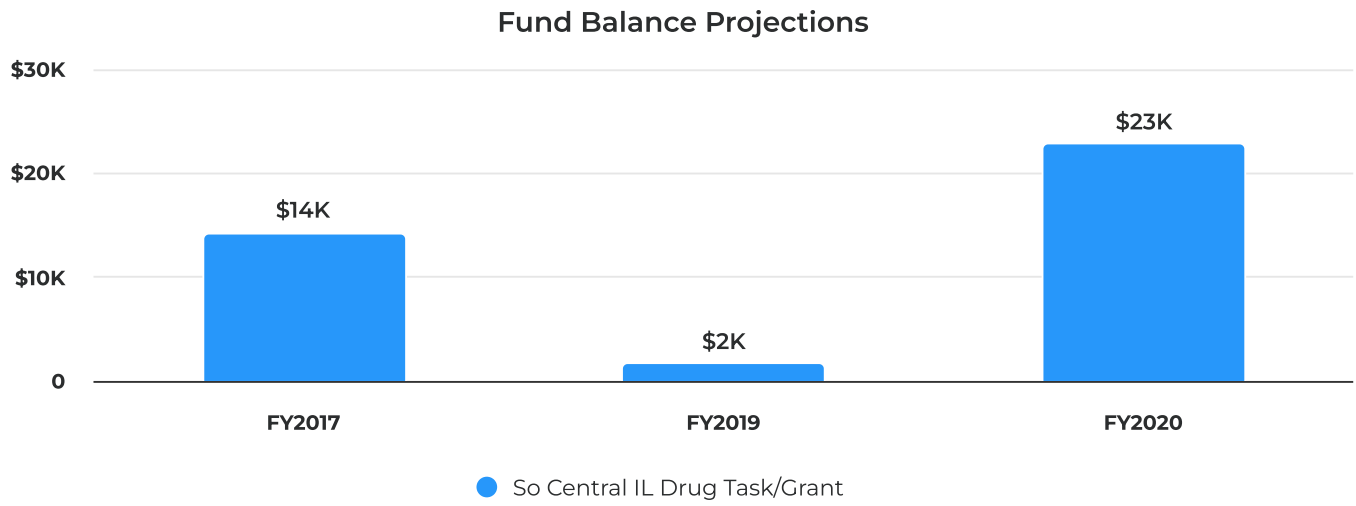


## Revenues by Revenue Source





## Fund Balance

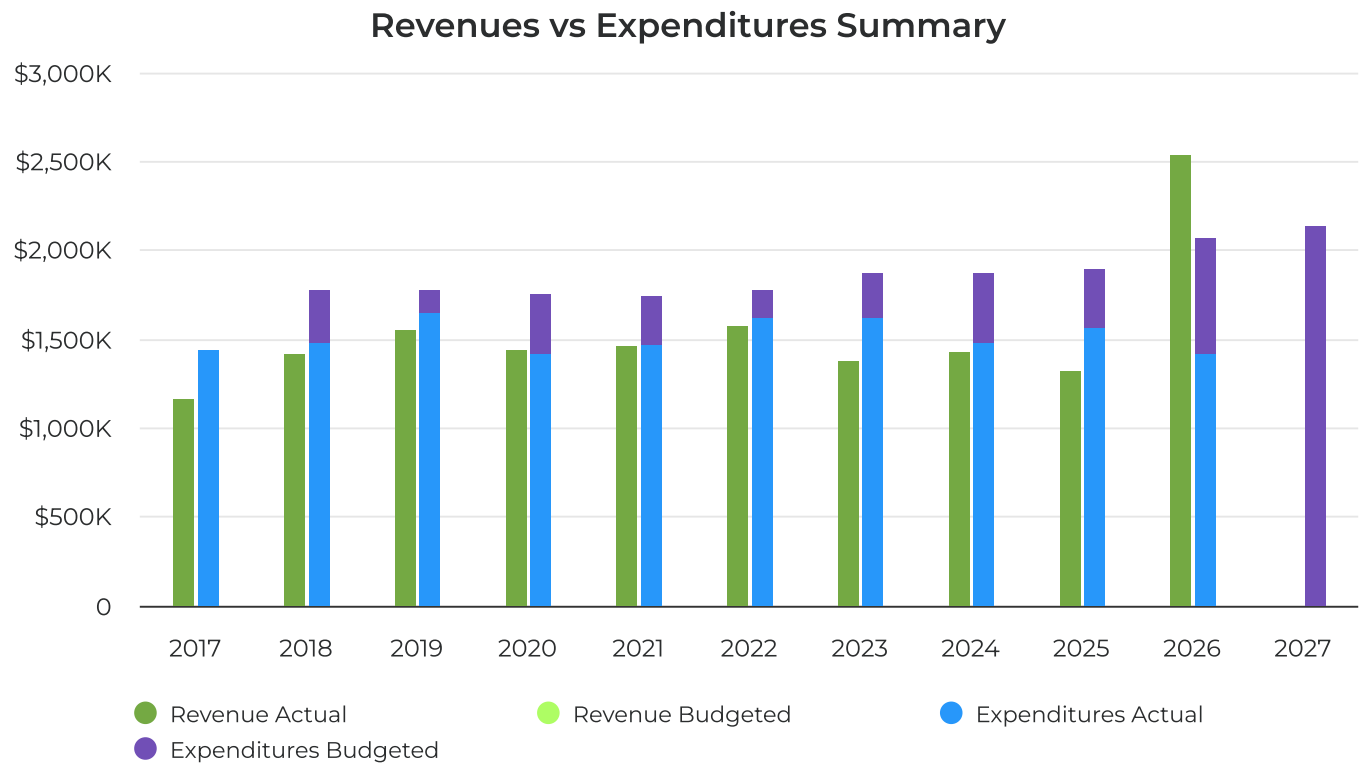


# County Highway Fund

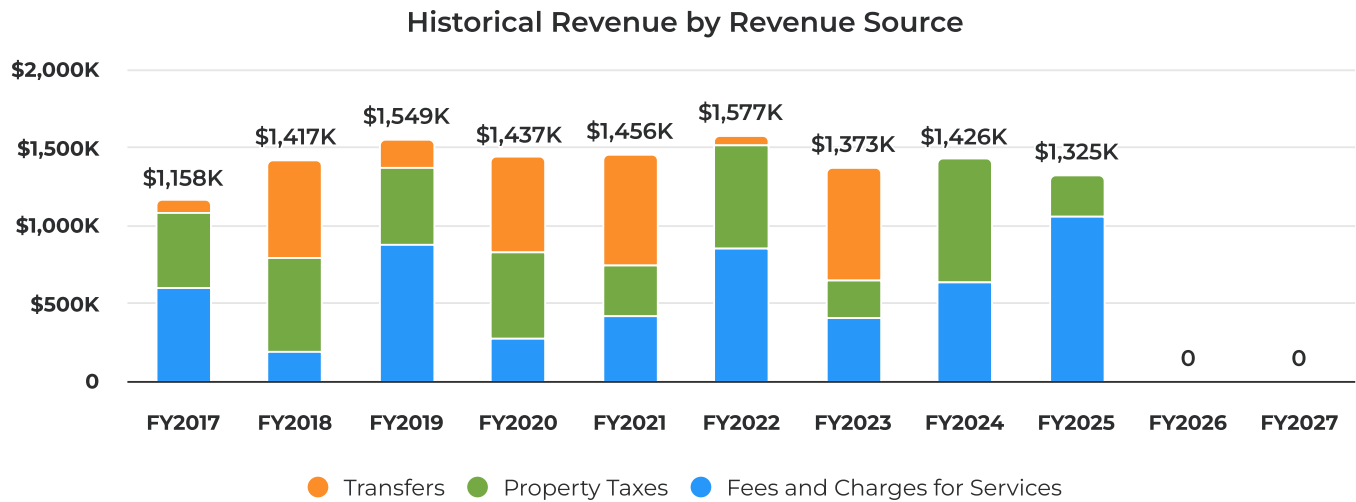
[Official: Highway Engineer]

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.

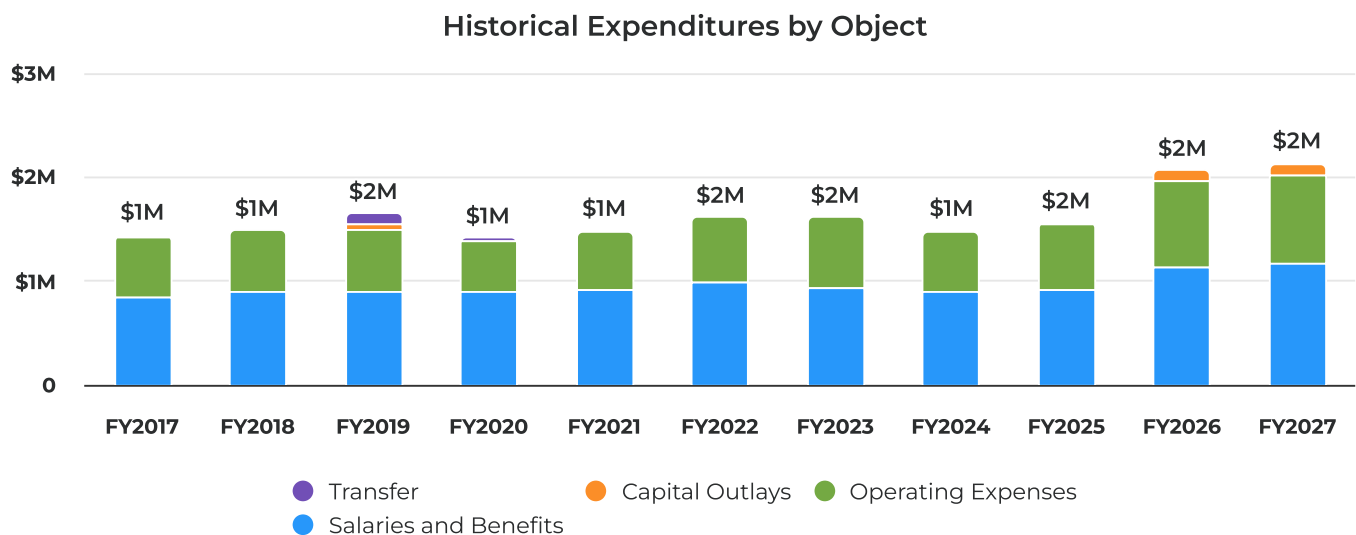
## Summary



## Revenues by Revenue Source

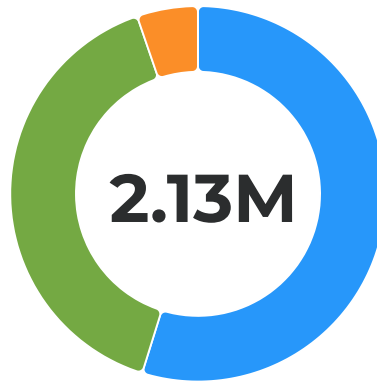


## Expenditures by Object





## FY27 Expenditures by Object



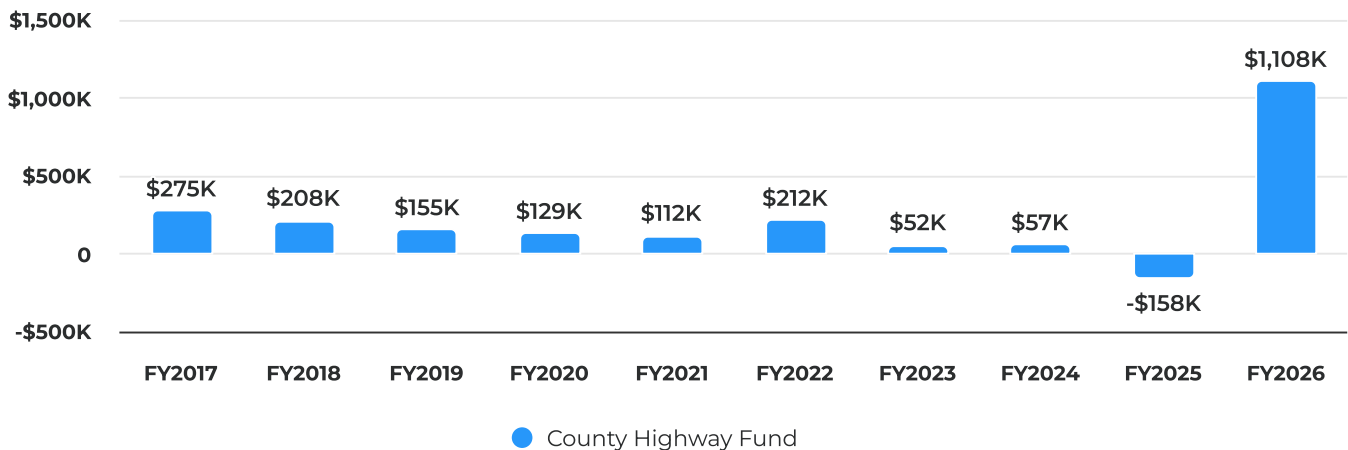
|                       |                    |        |
|-----------------------|--------------------|--------|
| Salaries and Benefits | <b>\$1,168,050</b> | 54.82% |
| Operating Expenses    | <b>\$850,800</b>   | 39.93% |
| Capital Outlays       | <b>\$112,000</b>   | 5.26%  |

## Expenditures by Object

| Category                  | FY 2026 Actual        | FY 2026 Budgeted      | FY 2027 Budgeted      | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------|-----------------------|-----------------------|-----------------------|--------------------------------------------------|
| Salaries and Benefits     | \$853,936.60          | \$1,131,050.00        | \$1,168,050.00        | 3.27%                                            |
| Operating Expenses        | \$558,440.16          | \$824,500.00          | \$850,800.00          | 3.19%                                            |
| Capital Outlays           | -                     | \$112,000.00          | \$112,000.00          | -                                                |
| <b>Total Expenditures</b> | <b>\$1,412,376.76</b> | <b>\$2,067,550.00</b> | <b>\$2,130,850.00</b> | <b>3.06%</b>                                     |

## Fund Balance

## Fund Balance Projections



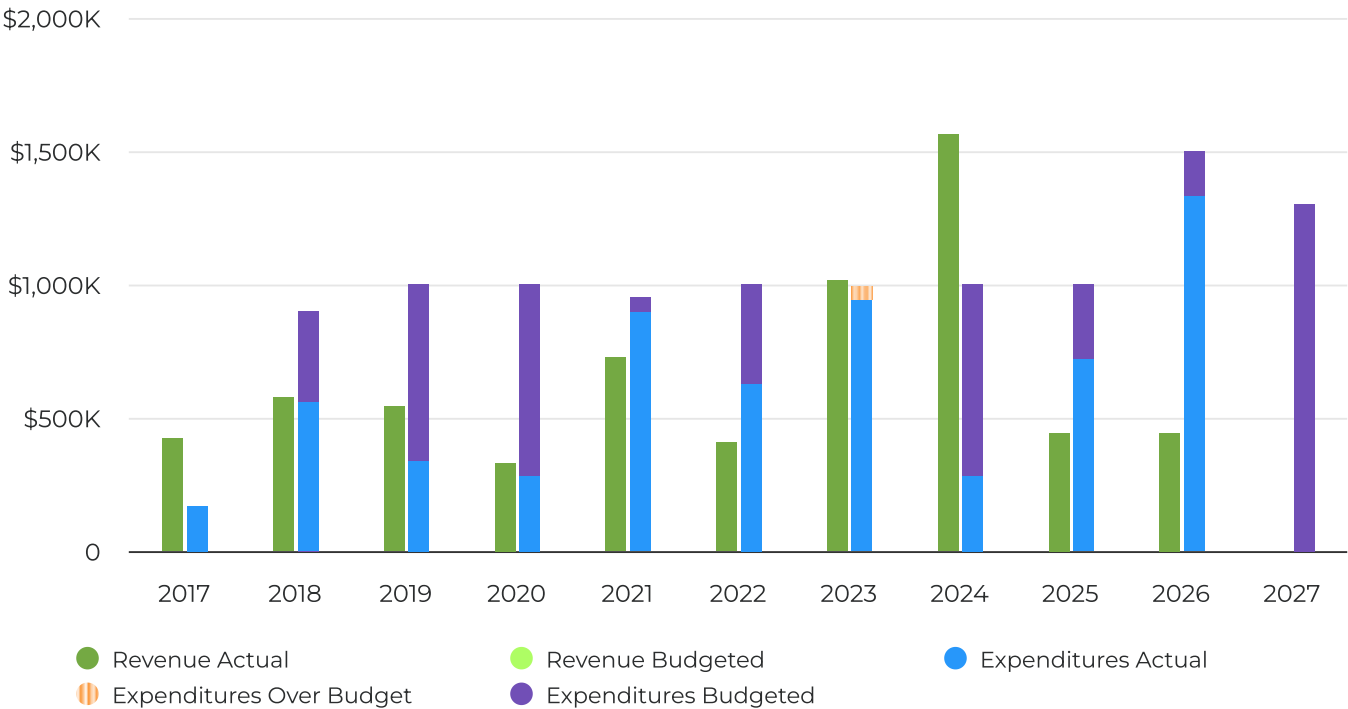
# County Township Bridge Fund

[Official: Highway Engineer]

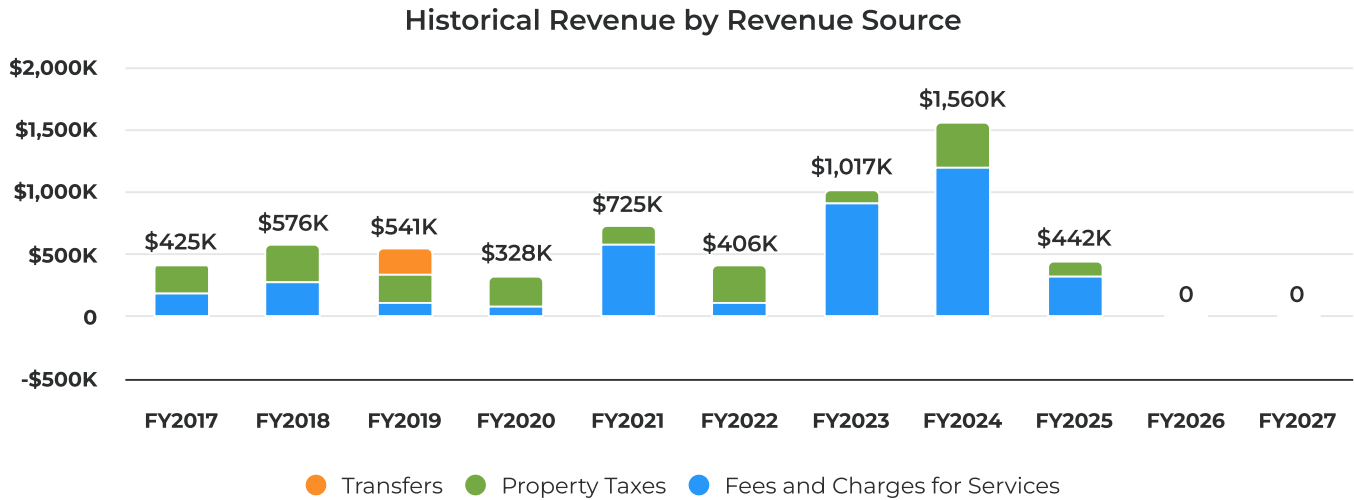
State Statute provides for a County Bridge Fund derived from a County Bridge Fund Levy with a maximum rate of .05% of assessed valuation. Monies derived from this levy must be placed in a separate fund. This fund is to be used for meeting one-half the cost of bridge, culvert and drainage structure projects 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

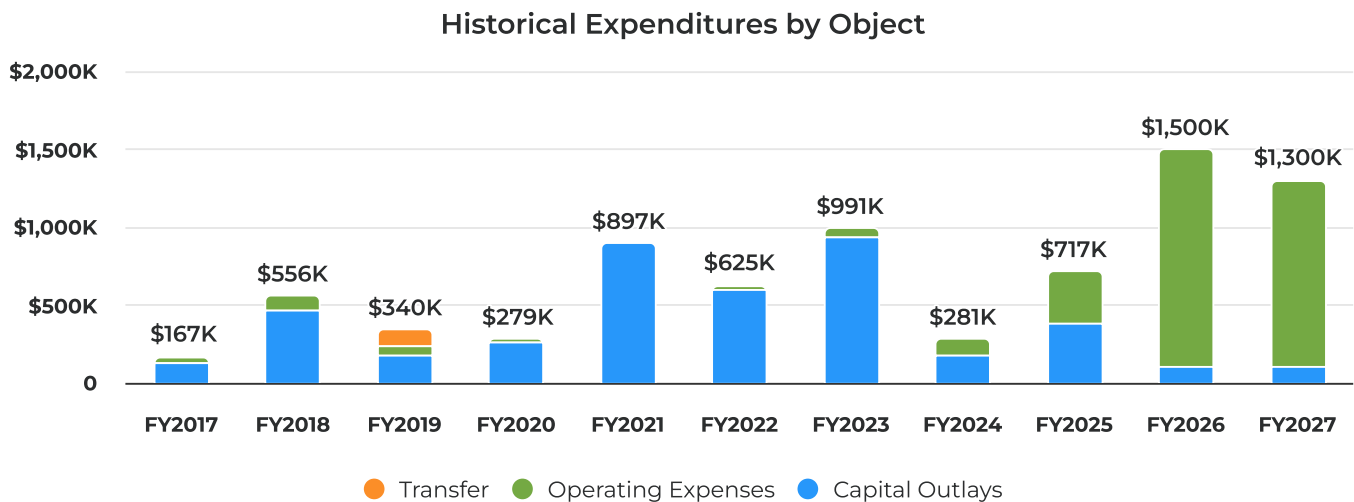
Revenues vs Expenditures Summary



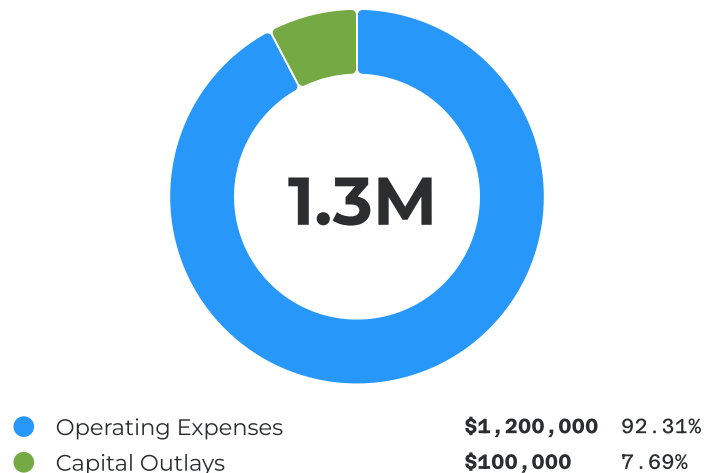
## Revenues by Revenue Source



## Expenditures by Object



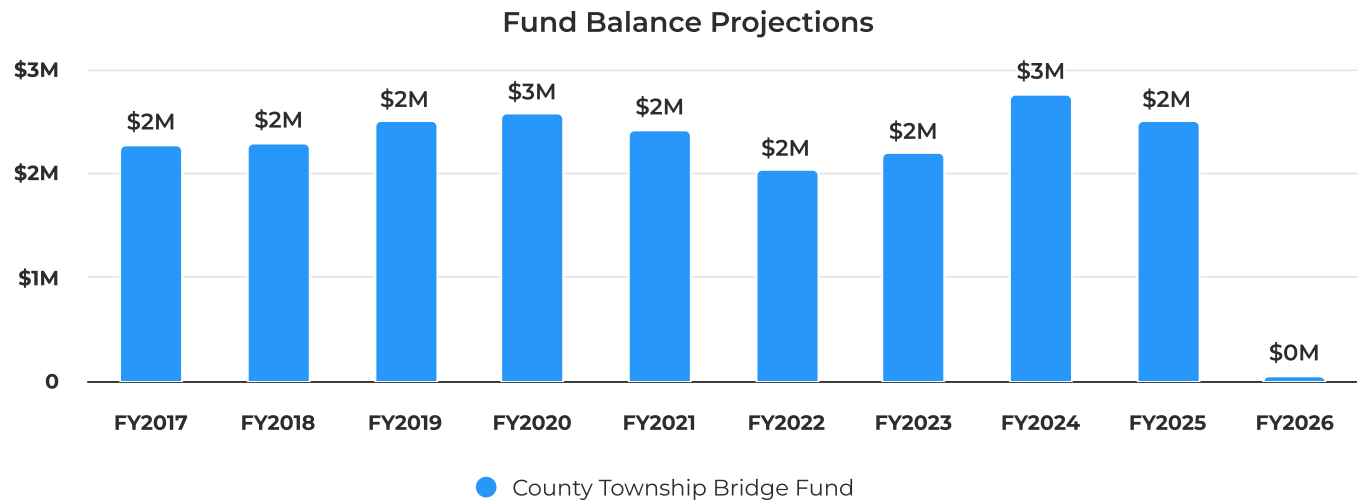
### FY27 Expenditures by Object



Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted<br>vs. FY 2027<br>Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|-----------------------------------------------------------|
| Operating Expenses | \$89,542.57    | \$900,000.00     | \$1,200,000.00   | 33.33%                                                    |
| Capital Outlays    | \$1,241,061.83 | \$100,000.00     | \$100,000.00     | -                                                         |
| Total Expenditures | \$1,330,604.40 | \$1,000,000.00   | \$1,300,000.00   | 30.00%                                                    |

Fund Balance

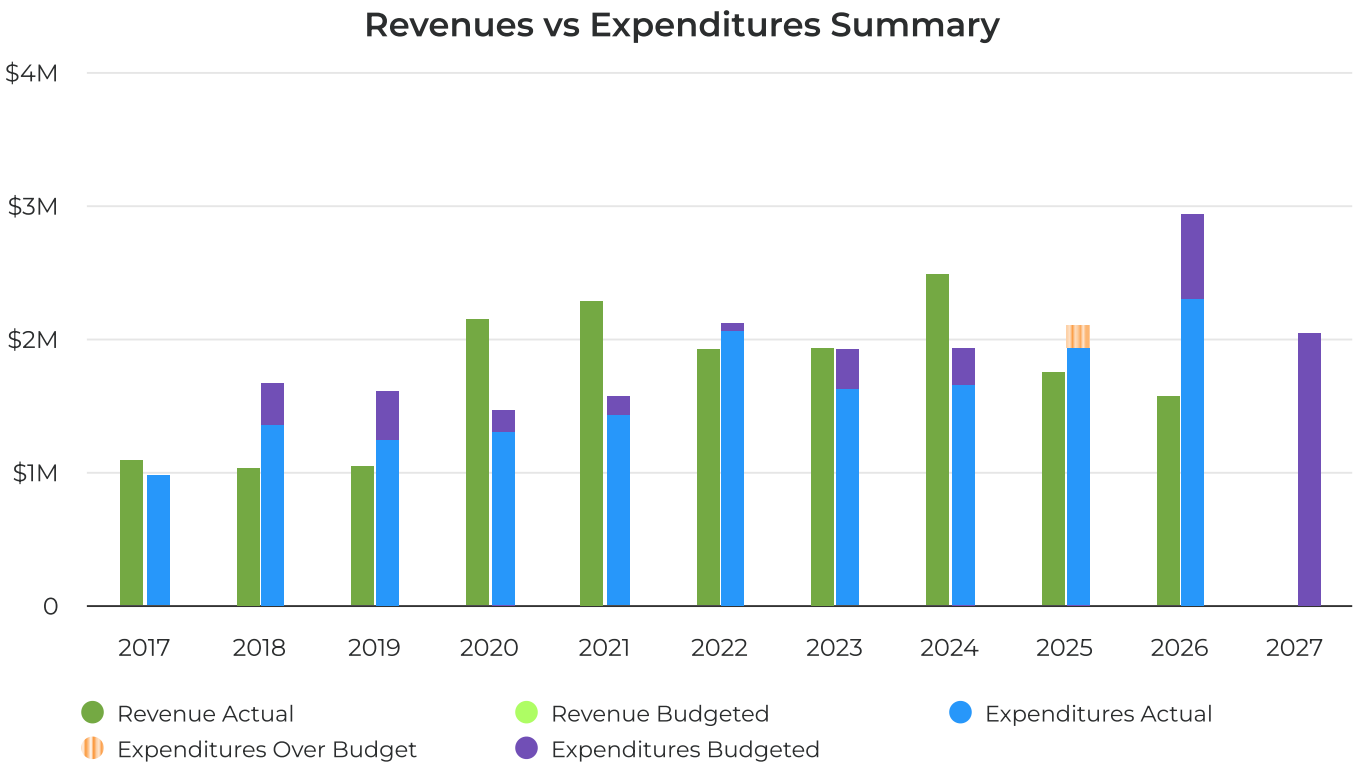


# County Motor Fuel Fund

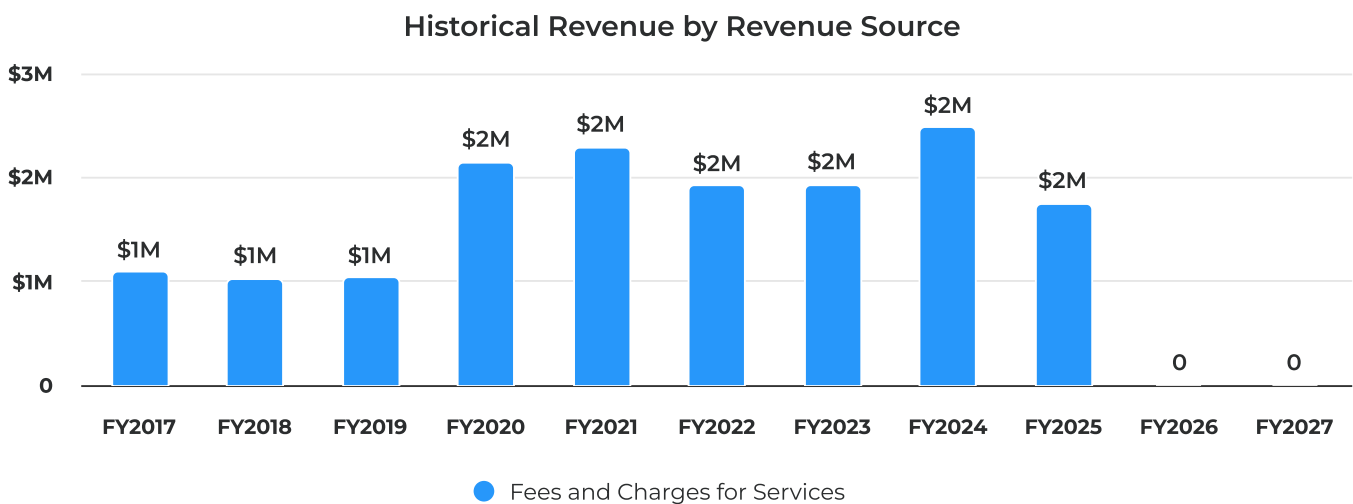
[Official: Highway Engineer]

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

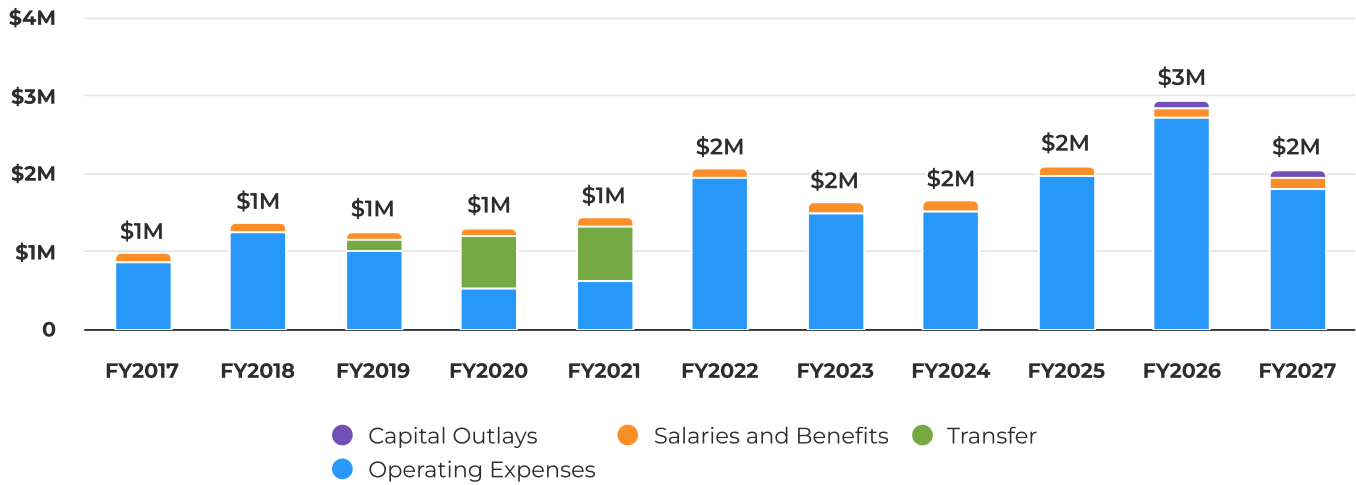


## Revenues by Revenue Source

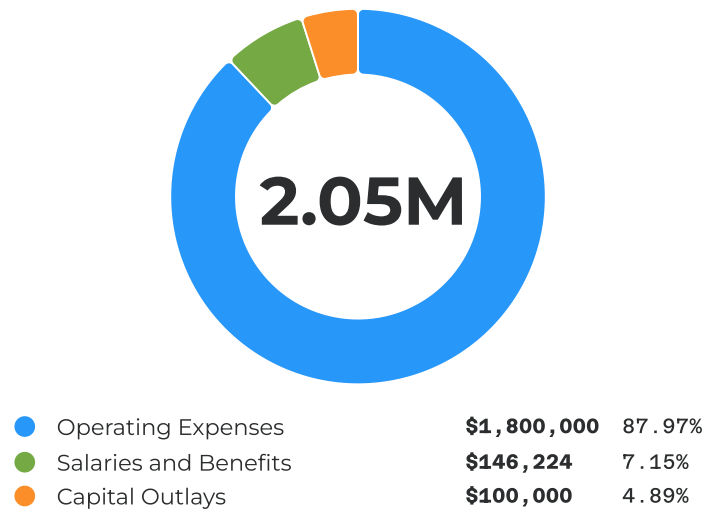


## Expenditures by Object

### Historical Expenditures by Object



### FY27 Expenditures by Object

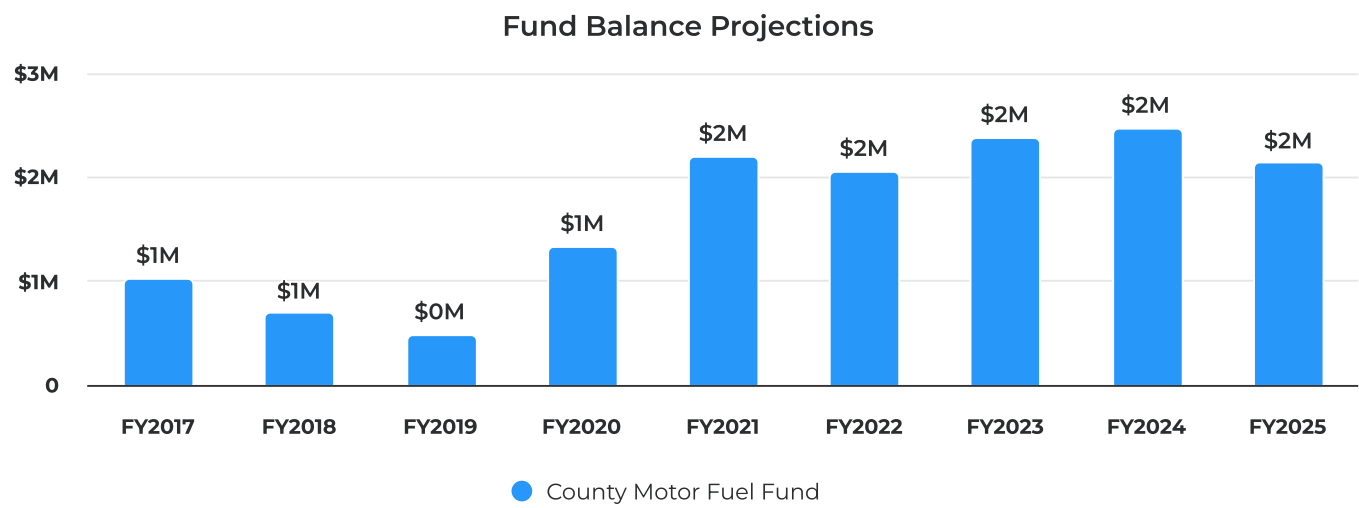


## Expenditures by Object

| Category                  | FY 2026 Actual        | FY 2026 Budgeted      | FY 2027 Budgeted      | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------|-----------------------|-----------------------|-----------------------|--------------------------------------------------|
| Salaries and Benefits     | \$118,916.64          | \$129,500.00          | \$146,224.00          | 12.91%                                           |
| Operating Expenses        | \$2,173,147.53        | \$1,700,000.00        | \$1,800,000.00        | 5.88%                                            |
| Capital Outlays           | -                     | \$100,000.00          | \$100,000.00          | -                                                |
| <b>Total Expenditures</b> | <b>\$2,292,064.17</b> | <b>\$1,929,500.00</b> | <b>\$2,046,224.00</b> | <b>6.05%</b>                                     |



# Fund Balance



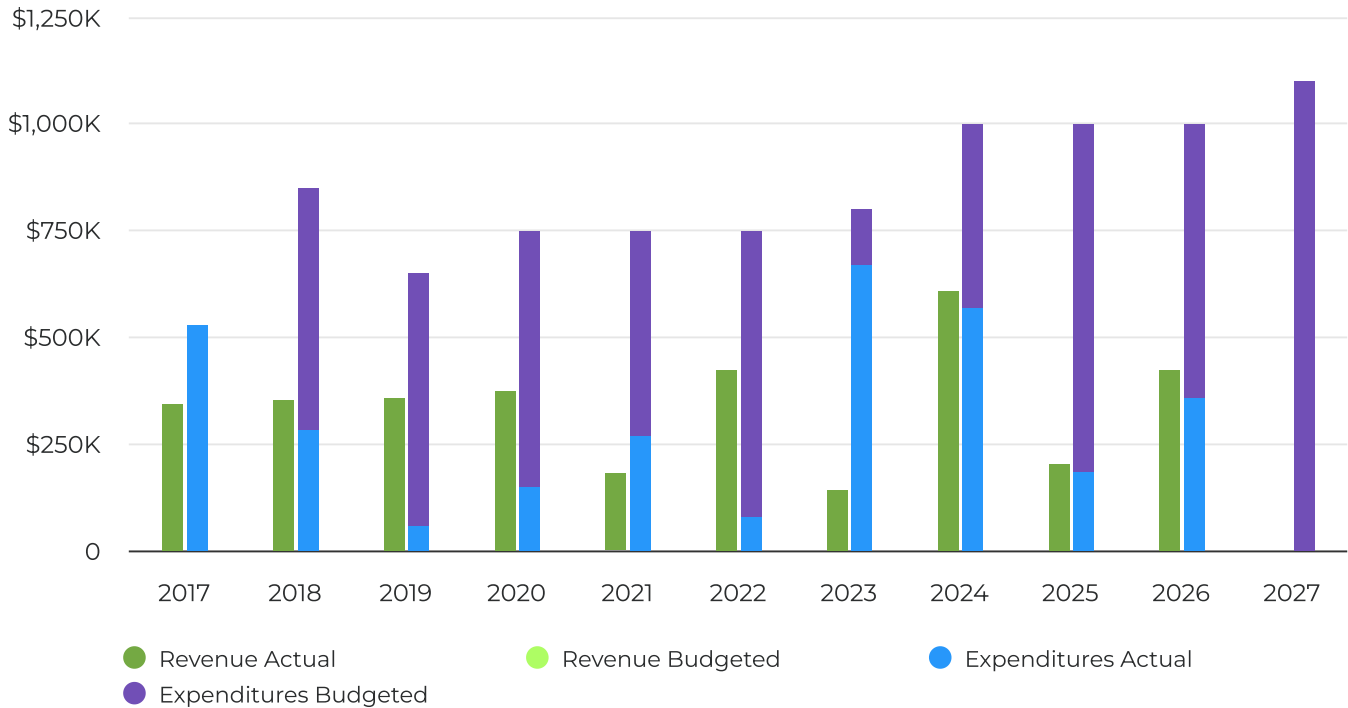
# Matching Highway Fund

[Official: Highway Engineer]

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

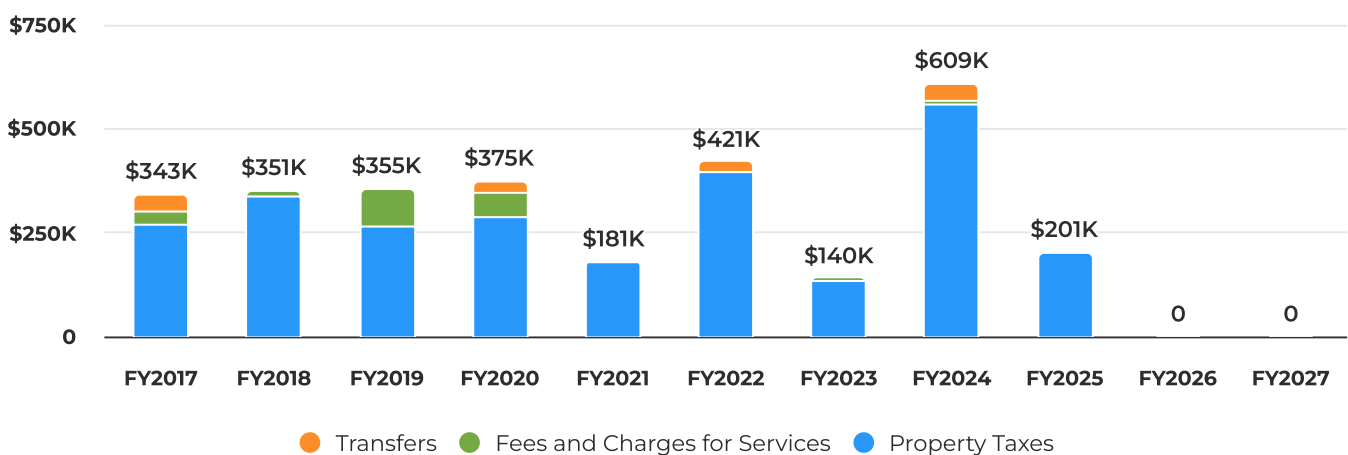
## Summary

Revenues vs Expenditures Summary



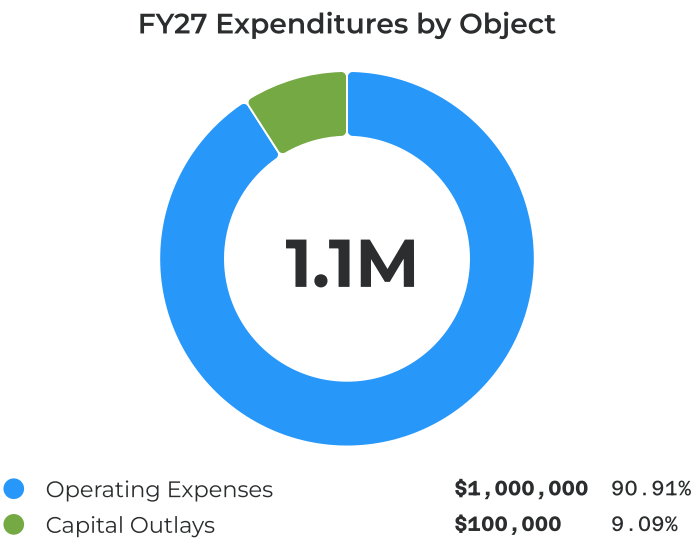
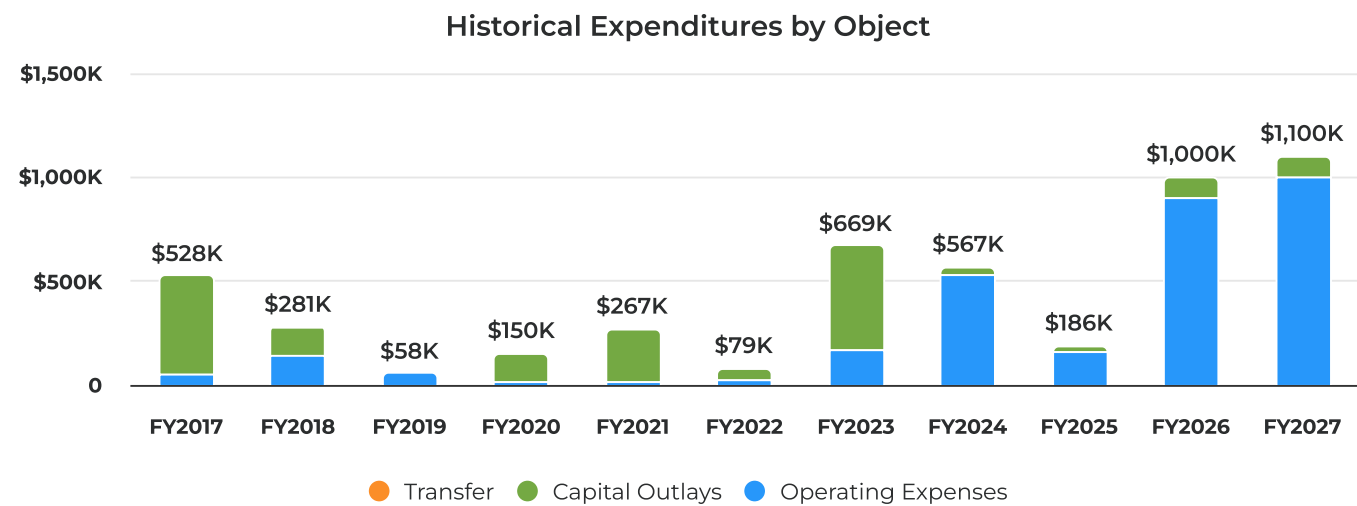
## Revenues by Revenue Source

Historical Revenue by Revenue Source





# Expenditures by Object

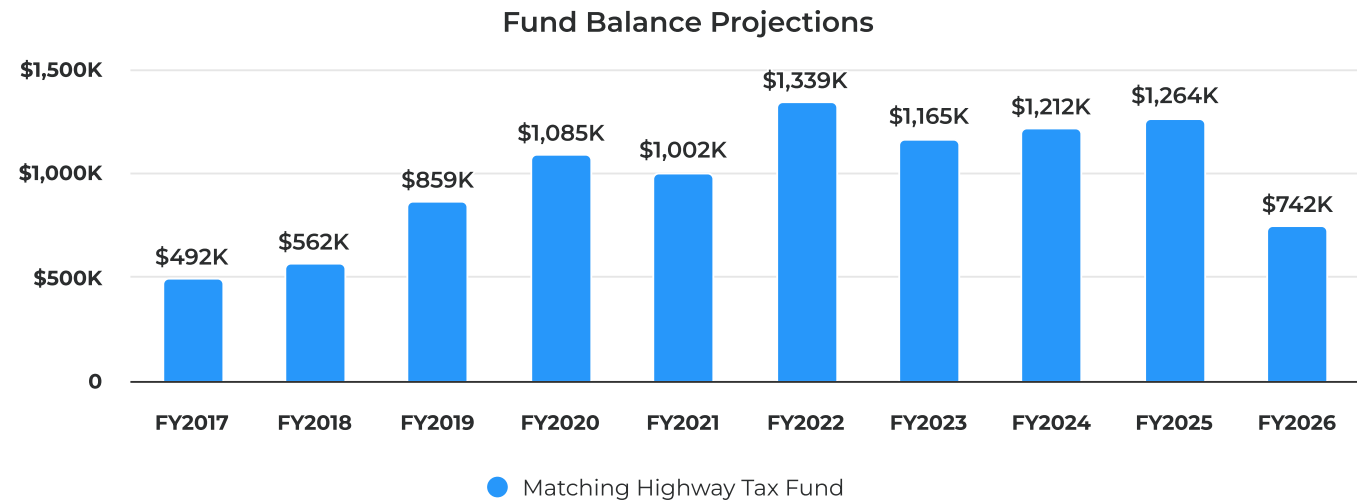


## Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------|
| Operating Expenses | \$326,768.95   | \$900,000.00     | \$1,000,000.00   | 11.11%                                           |
| Capital Outlays    | \$30,401.01    | \$100,000.00     | \$100,000.00     | -                                                |
| Total Expenditures | \$357,169.96   | \$1,000,000.00   | \$1,100,000.00   | 10.00%                                           |



# Fund Balance



# Delinquent Tax Liquidation Fund

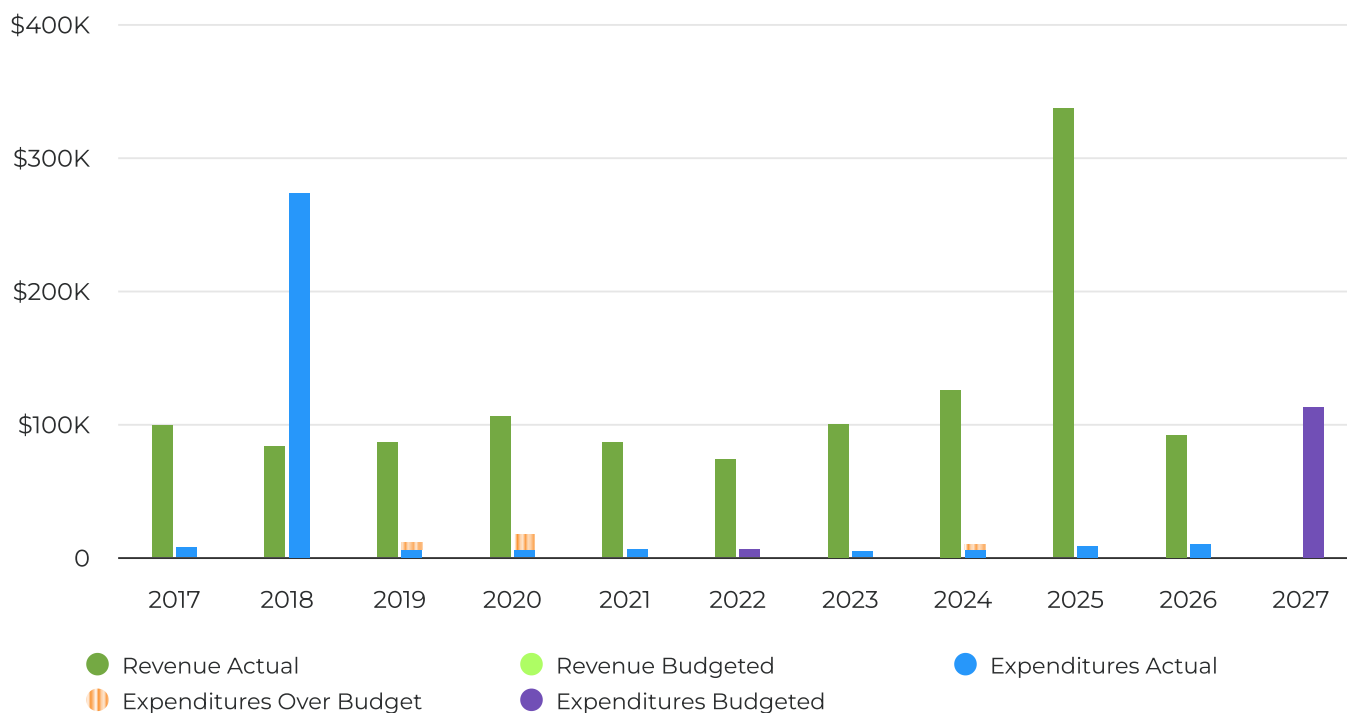
## [Official: Treasurer]

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.

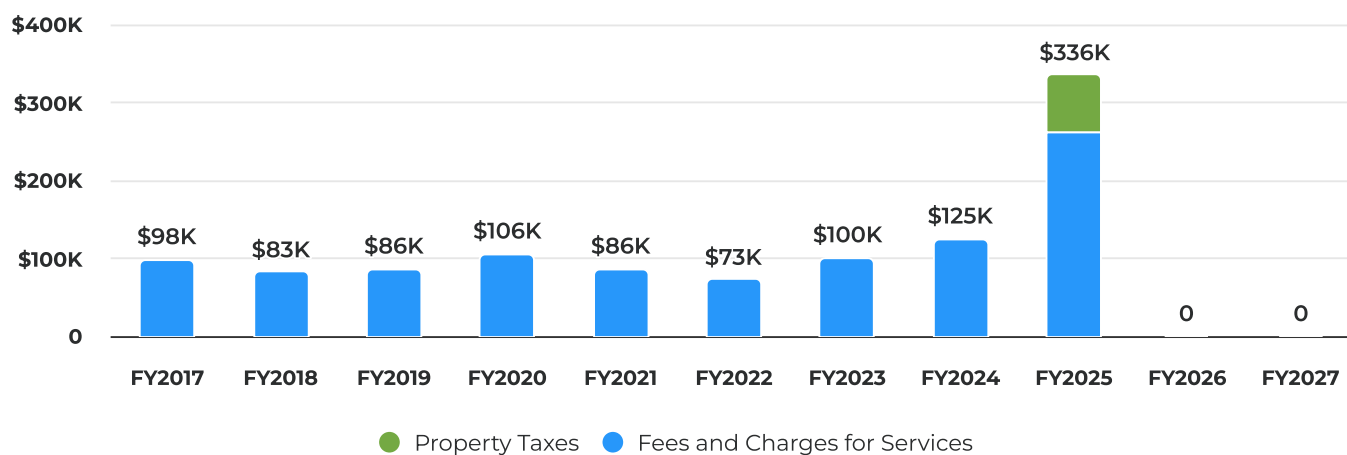
## Summary

### Revenues vs Expenditures Summary

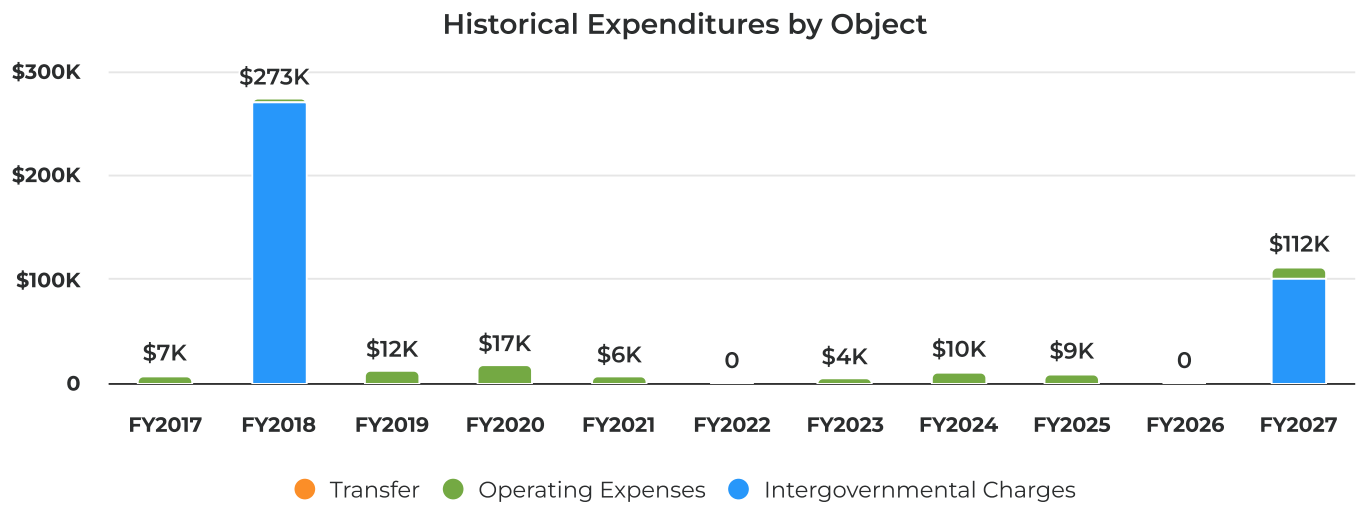


## Revenues by Revenue Source

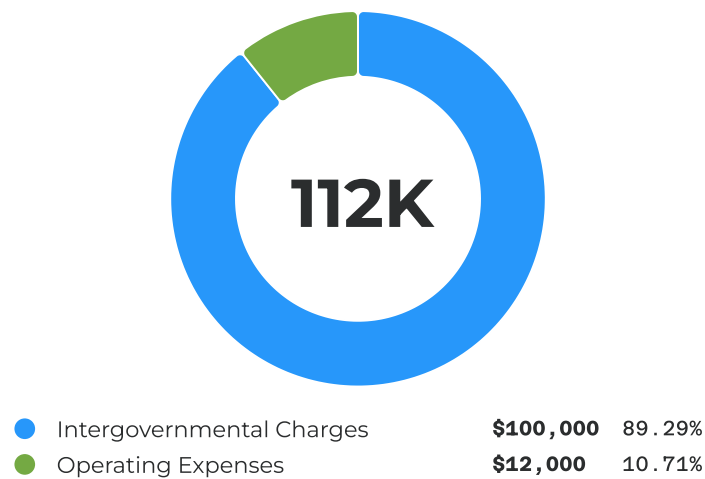
### Historical Revenue by Revenue Source



## Expenditures by Object



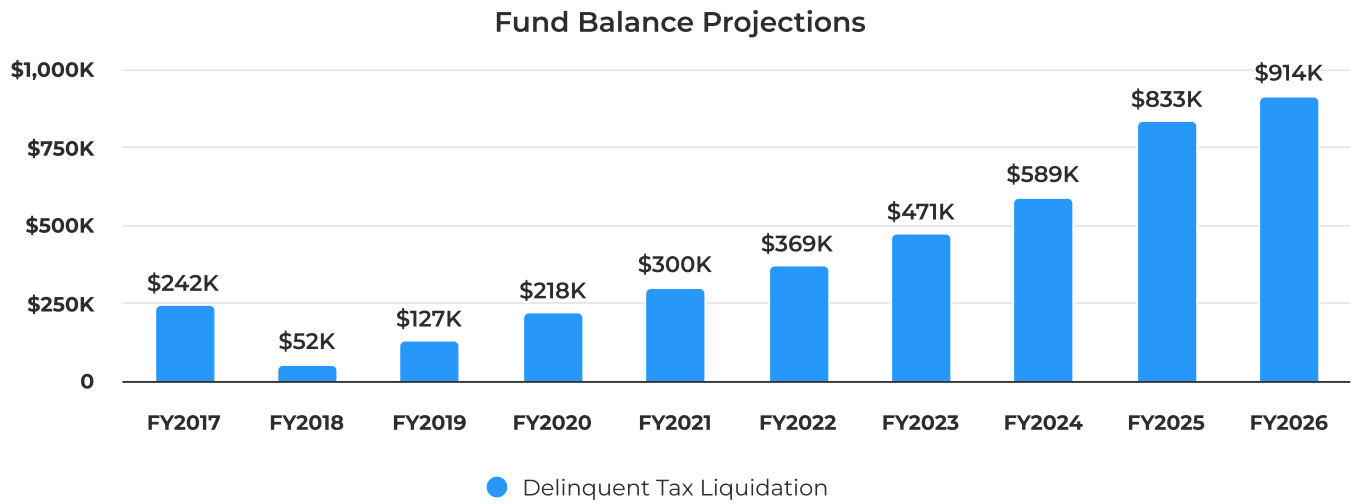
### FY27 Expenditures by Object



## Expenditures by Object

| Category                     | FY 2026 Actual     | FY 2026 Budgeted | FY 2027 Budgeted    | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|------------------------------|--------------------|------------------|---------------------|--------------------------------------------------------|
| Operating Expenses           | \$10,483.30        | -                | \$12,000.00         | -                                                      |
| Intergovernmental<br>Charges | -                  | -                | \$100,000.00        | -                                                      |
| <b>Total Expenditures</b>    | <b>\$10,483.30</b> | <b>-</b>         | <b>\$112,000.00</b> | <b>-</b>                                               |

## Fund Balance

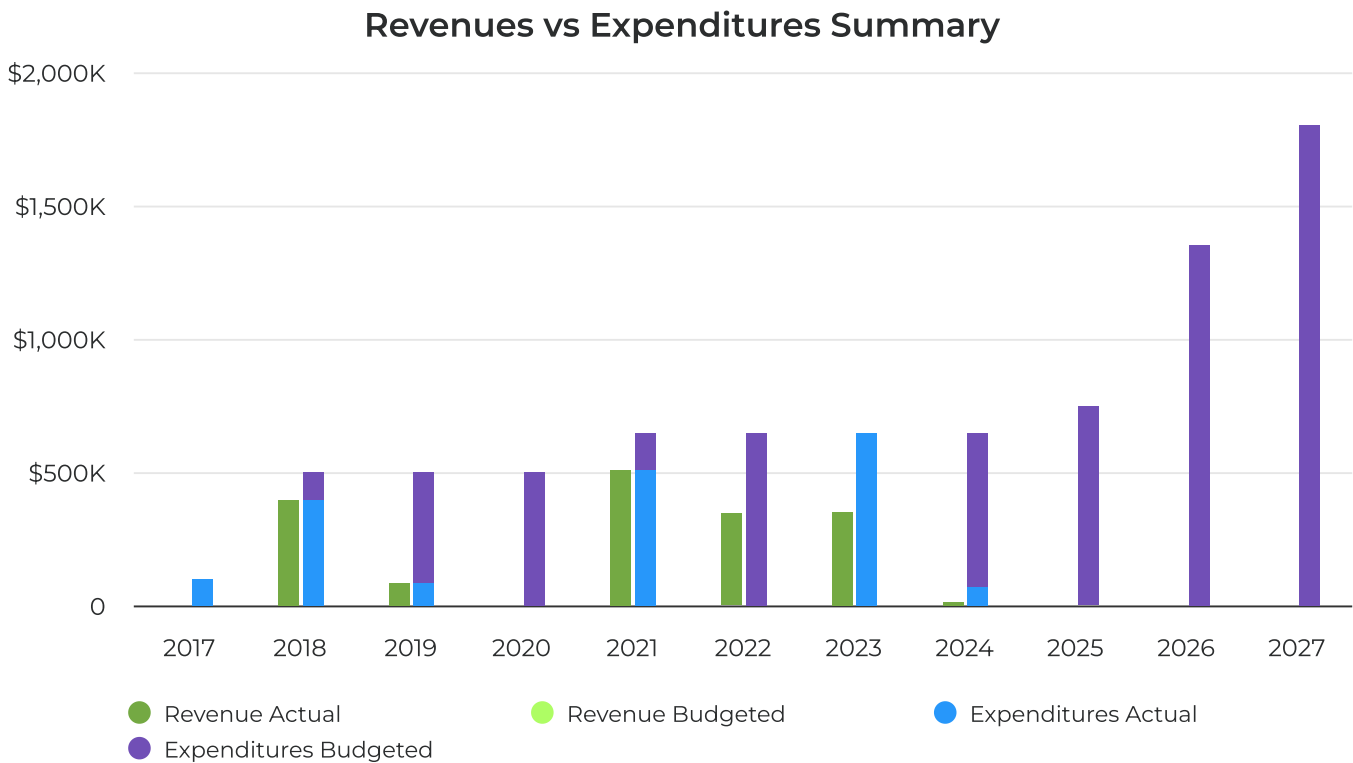


# Township Bridge Bond Fund

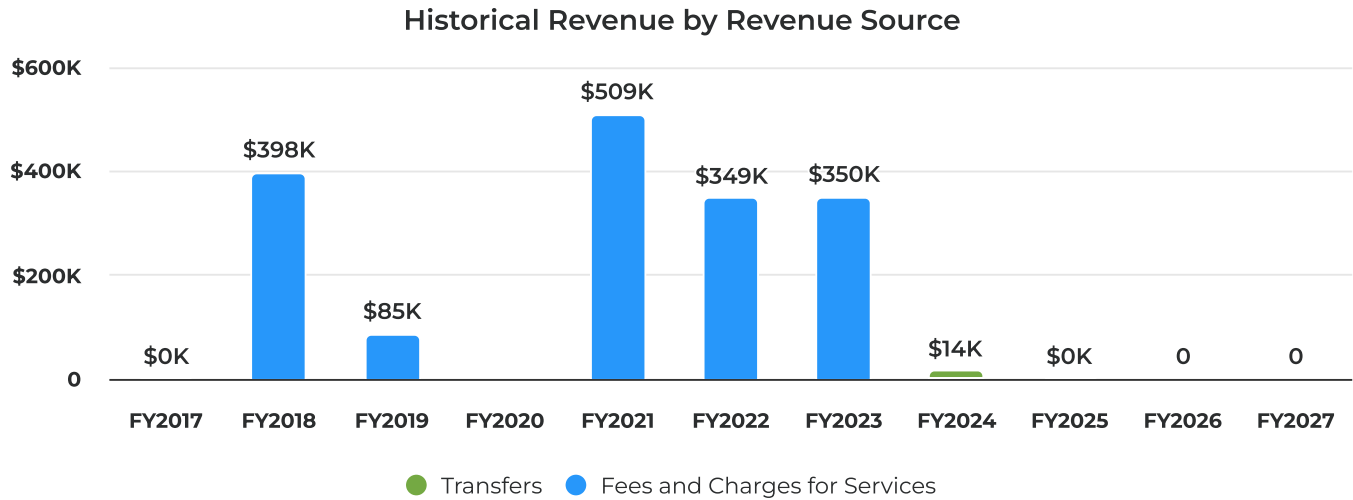
[Official: Highway Engineer]

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).

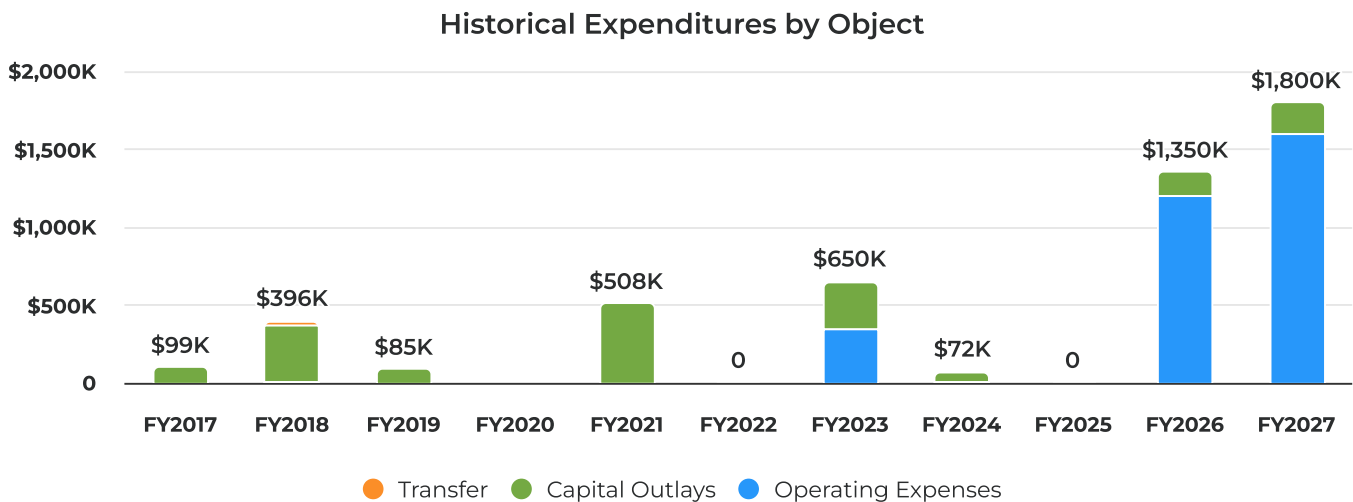
## Summary



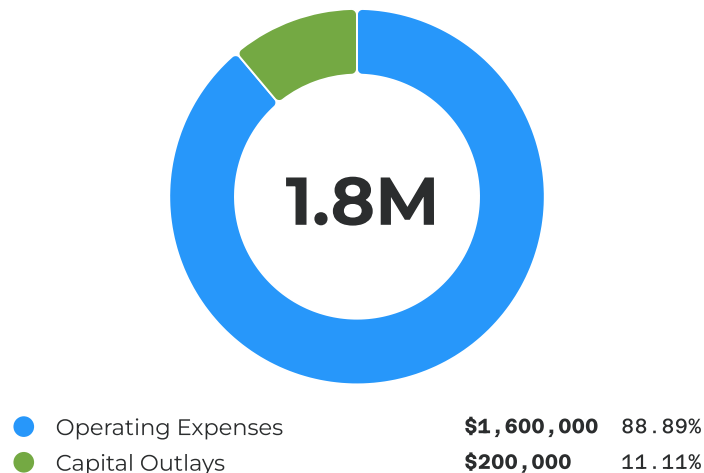
## Revenues by Revenue Source



## Expenditures by Object



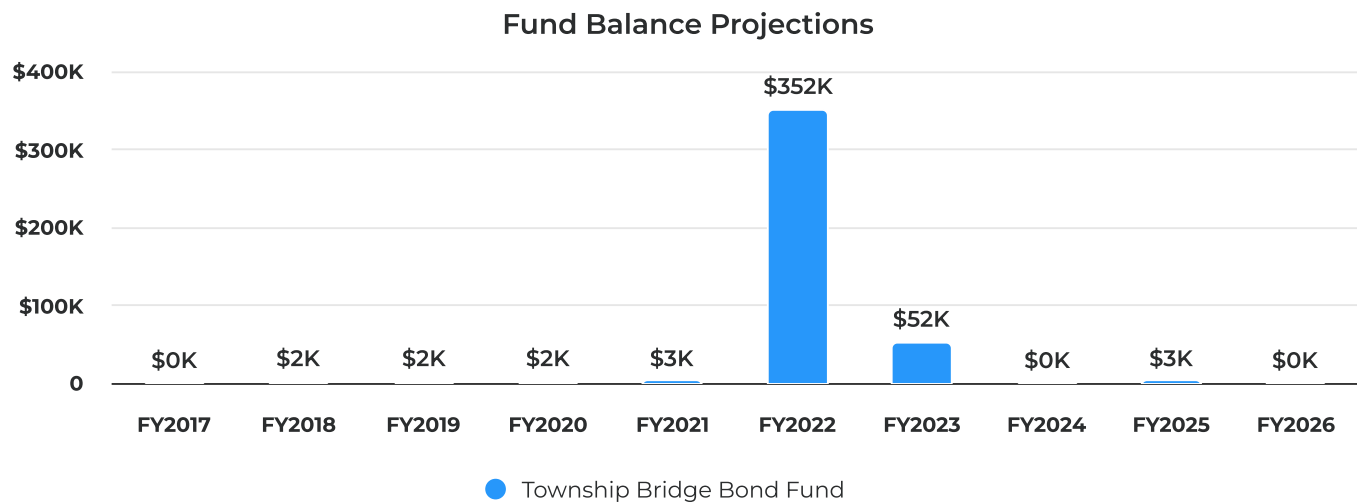
### FY27 Expenditures by Object



Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted<br>vs. FY 2027<br>Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|-----------------------------------------------------------|
| Operating Expenses | -              | \$1,200,000.00   | \$1,600,000.00   | 33.33%                                                    |
| Capital Outlays    | -              | \$150,000.00     | \$200,000.00     | 33.33%                                                    |
| Total Expenditures | -              | \$1,350,000.00   | \$1,800,000.00   | 33.33%                                                    |

Fund Balance





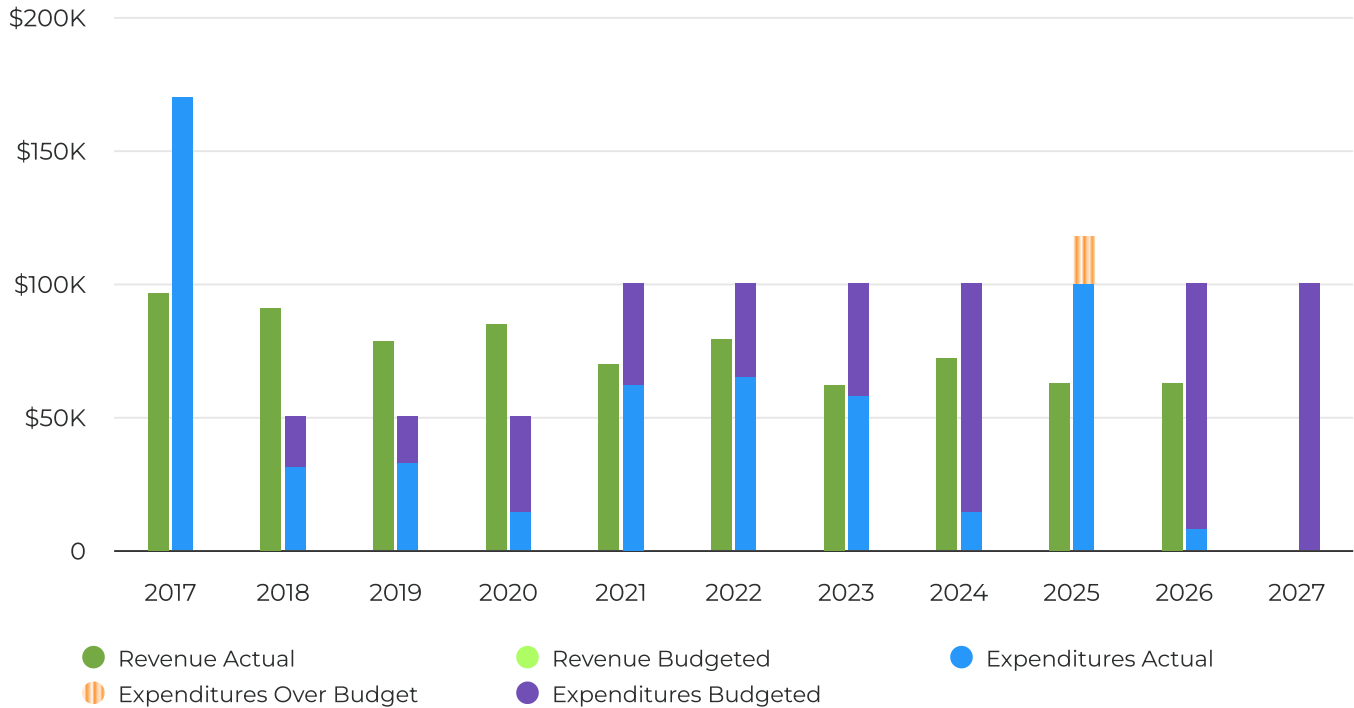
# Document Storage Fund

## [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.

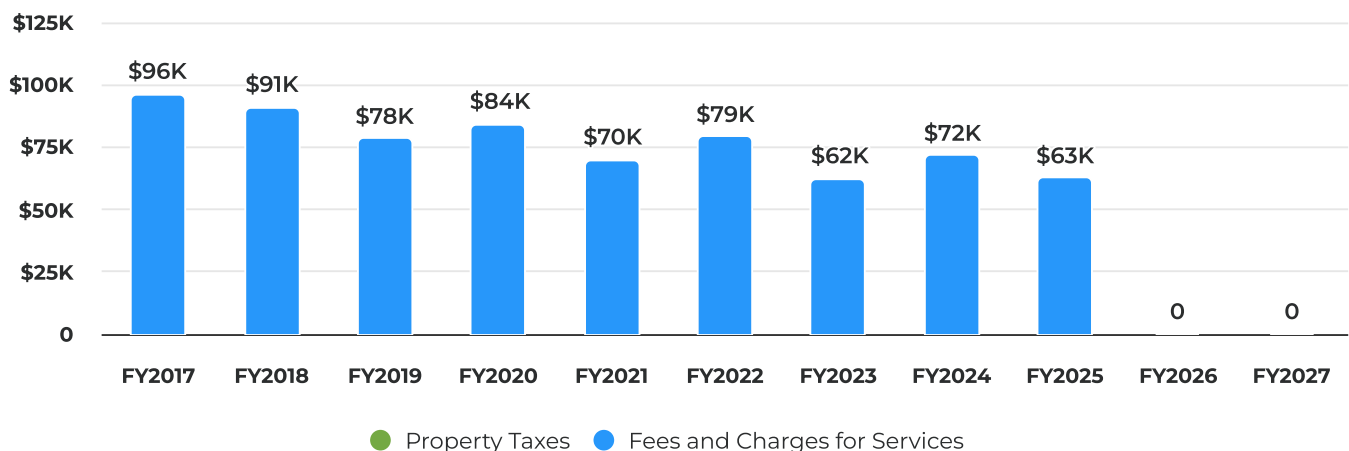
## Summary

### Revenues vs Expenditures Summary



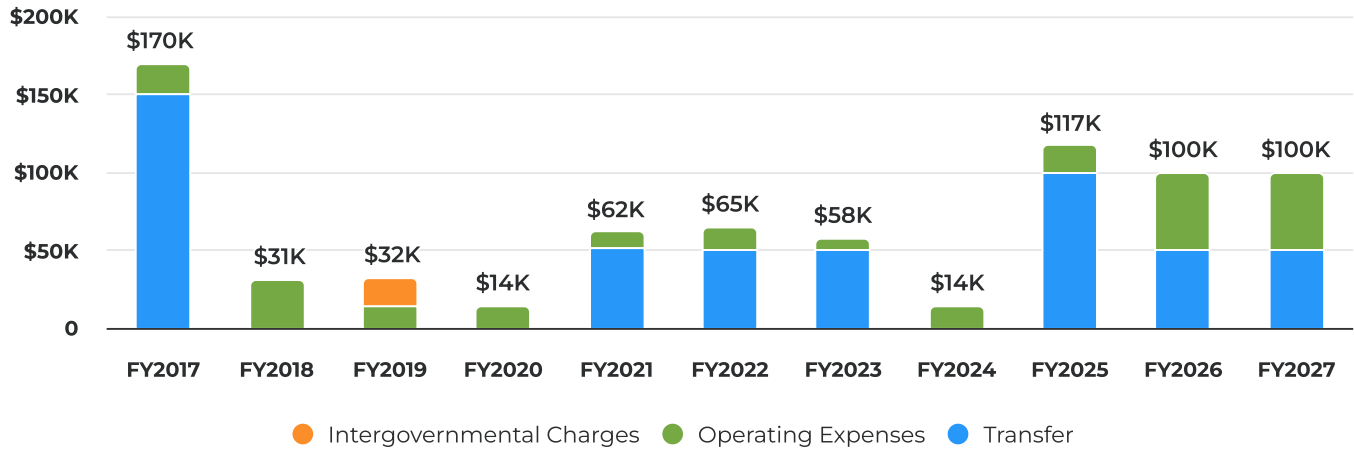
## Revenues by Revenue Source

### Historical Revenue by Revenue Source

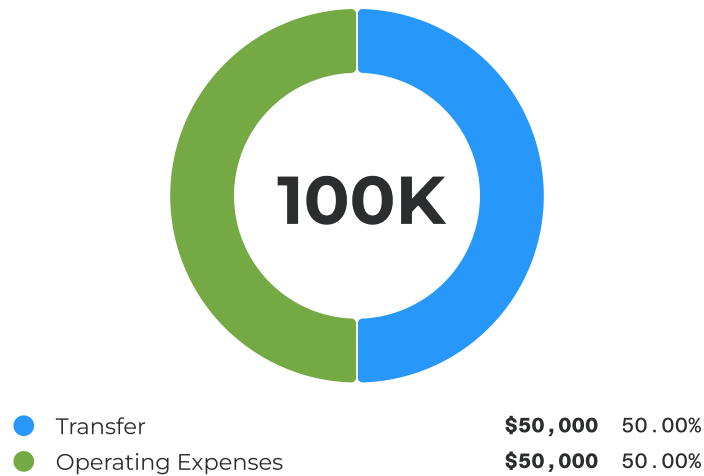


## Expenditures by Object

Historical Expenditures by Object



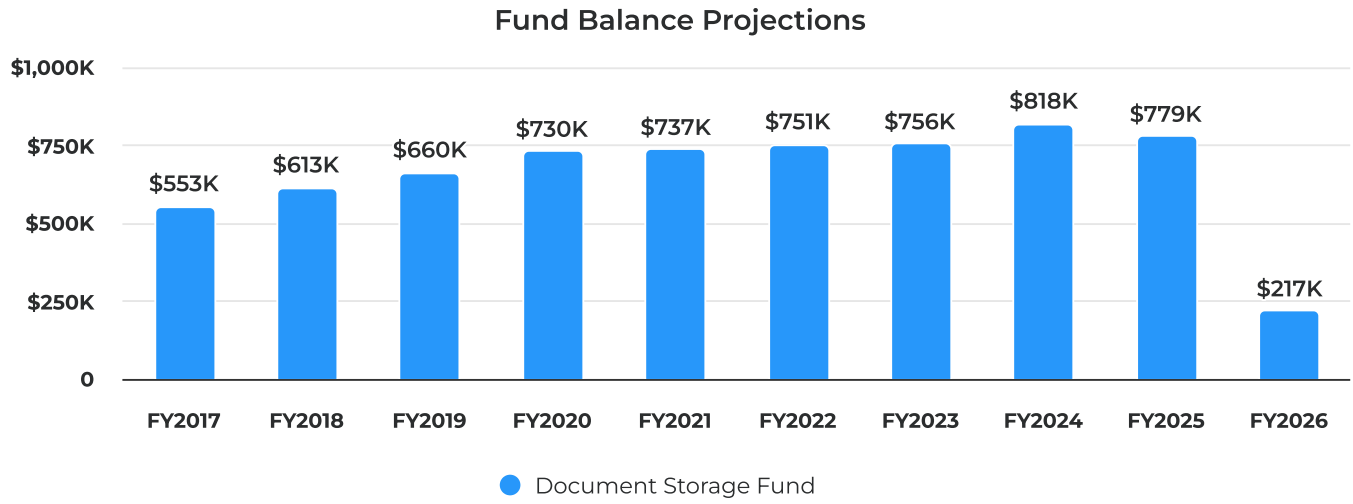
FY27 Expenditures by Object



### Expenditures by Object

| Category                  | FY 2026 Actual    | FY 2026 Budgeted    | FY 2027 Budgeted    | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------|-------------------|---------------------|---------------------|--------------------------------------------------|
| Operating Expenses        | \$7,932.45        | \$50,000.00         | \$50,000.00         | -                                                |
| Transfer                  | -                 | \$50,000.00         | \$50,000.00         | -                                                |
| <b>Total Expenditures</b> | <b>\$7,932.45</b> | <b>\$100,000.00</b> | <b>\$100,000.00</b> | <b>-</b>                                         |

## Fund Balance

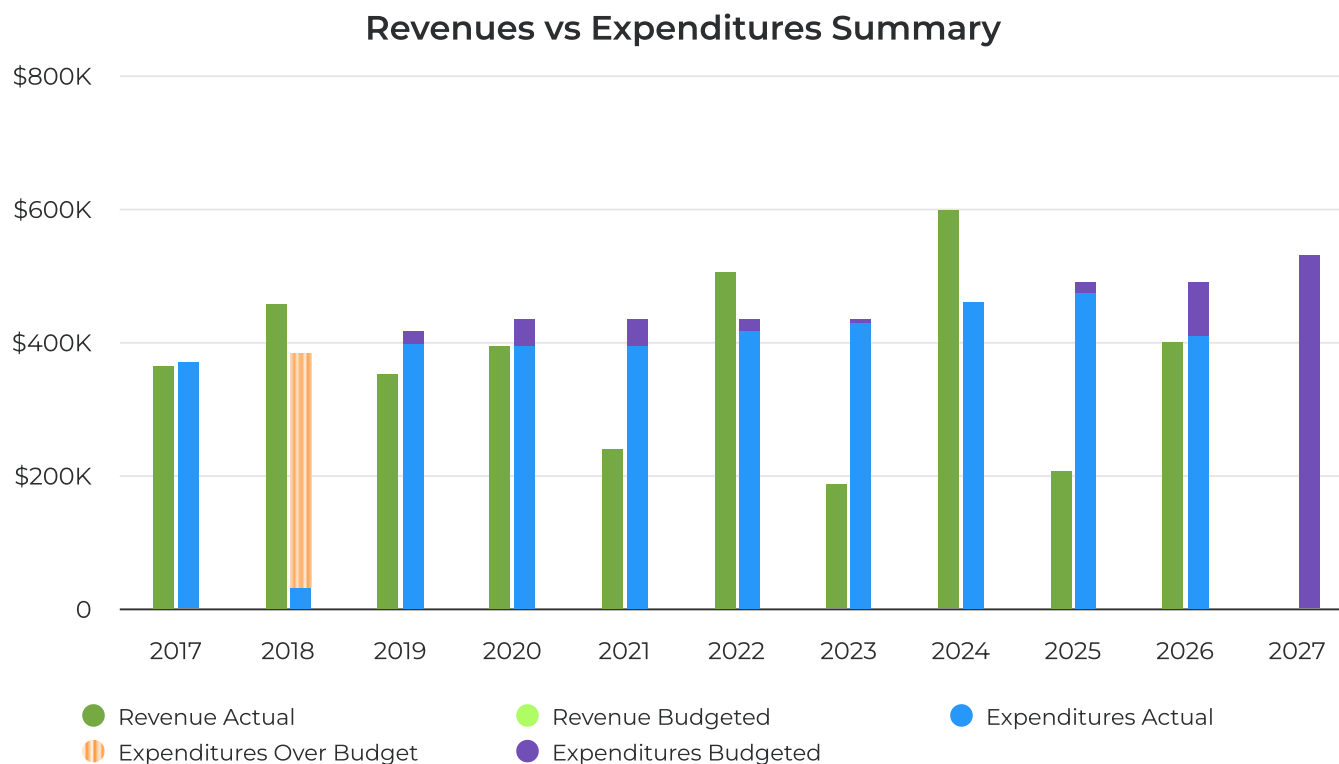


# Social Security Fund

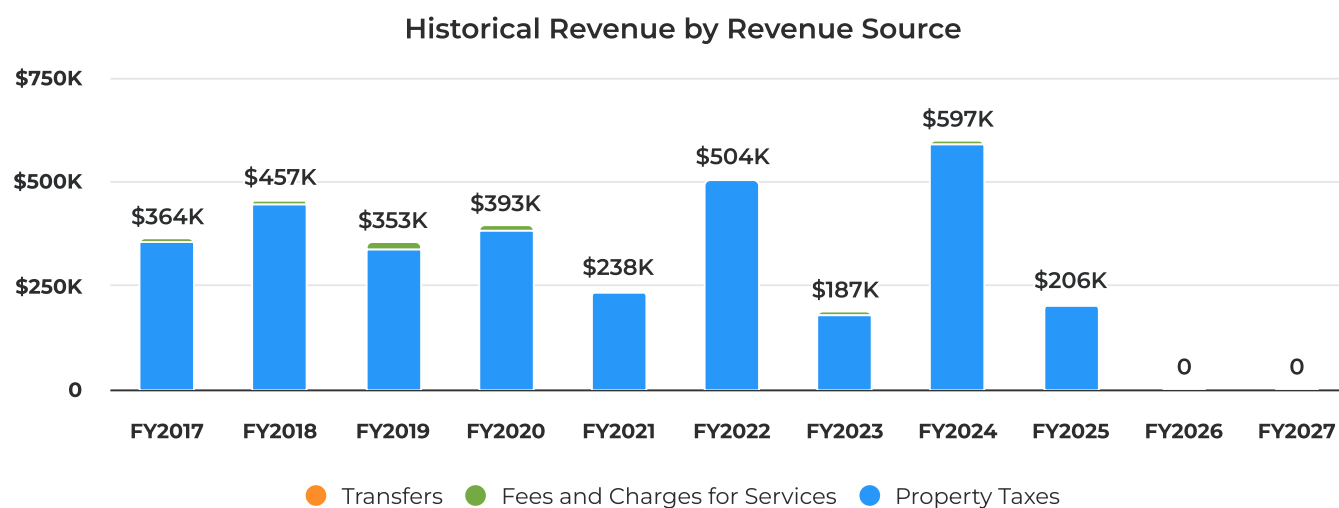
## [Official: Countywide Expense]

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

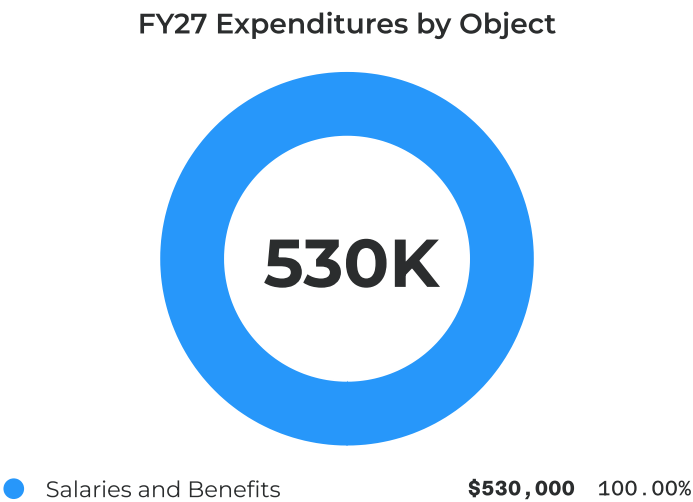
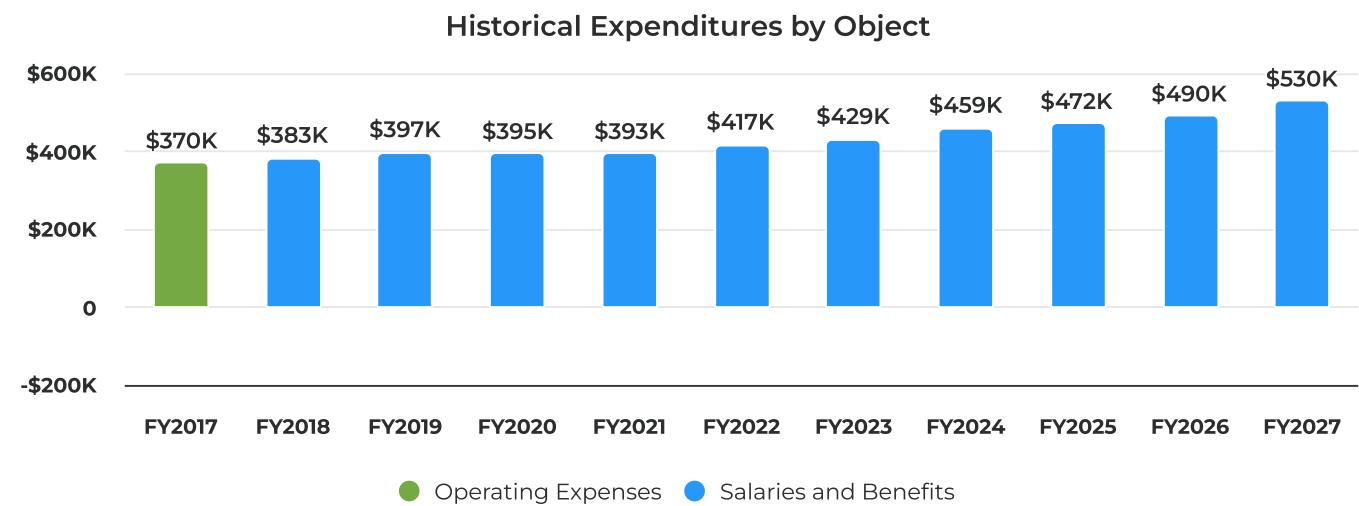
## Summary



## Revenues by Revenue Source



## Expenditures by Object

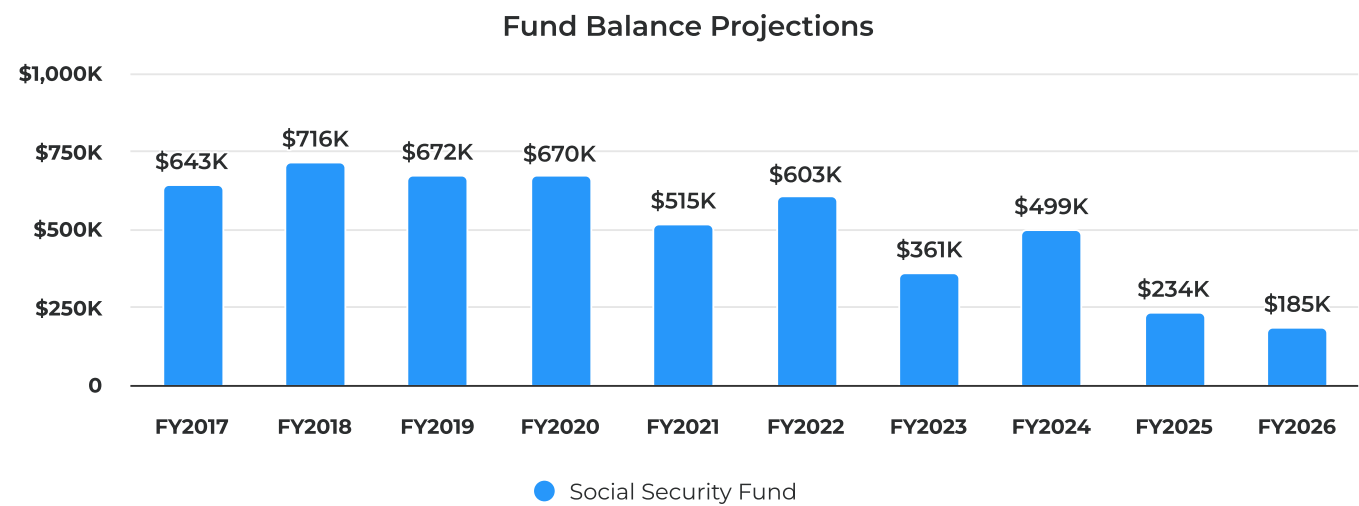


### Expenditures by Object

| Category              | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-----------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Salaries and Benefits | \$409,405.27   | \$490,000.00     | \$530,000.00     | 8.16%                                                  |
| Total Expenditures    | \$409,405.27   | \$490,000.00     | \$530,000.00     | 8.16%                                                  |



# Fund Balance

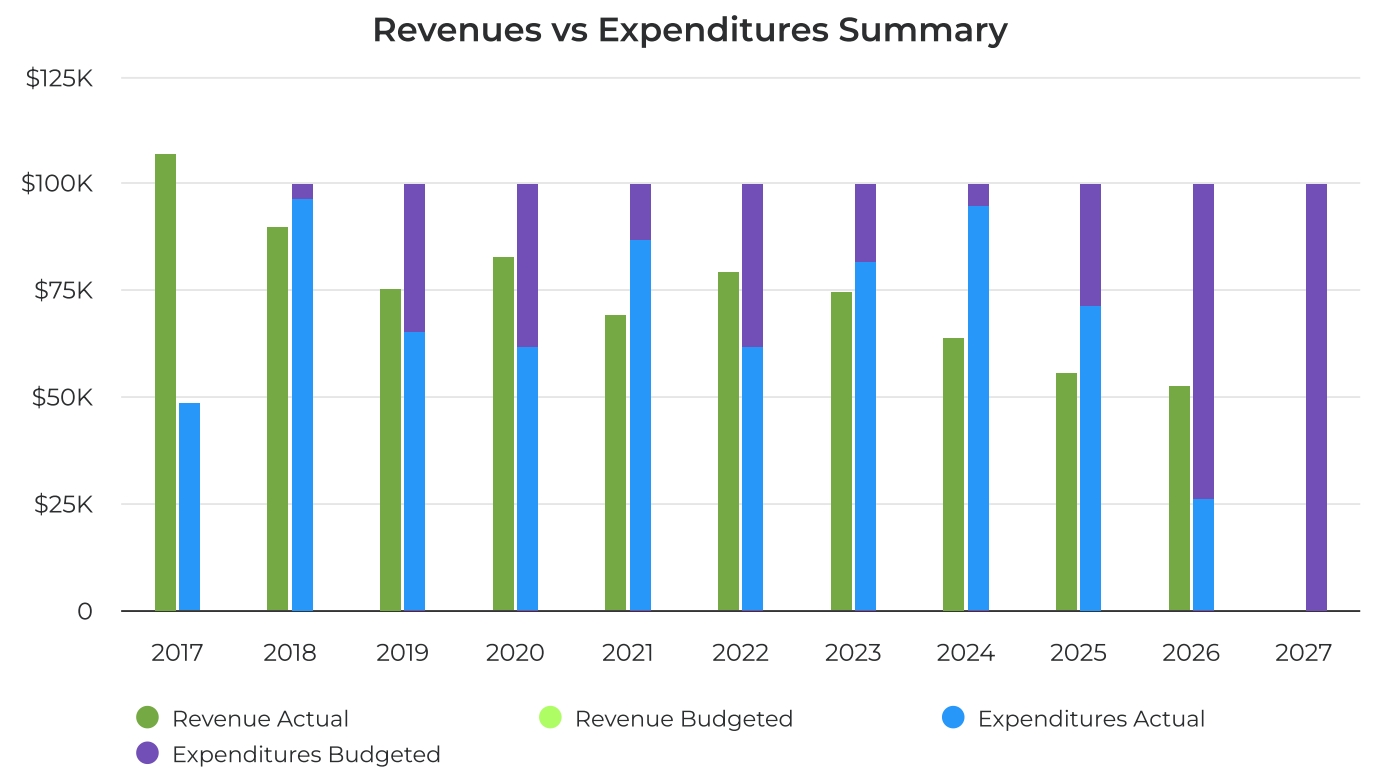


# Court Automation Fund

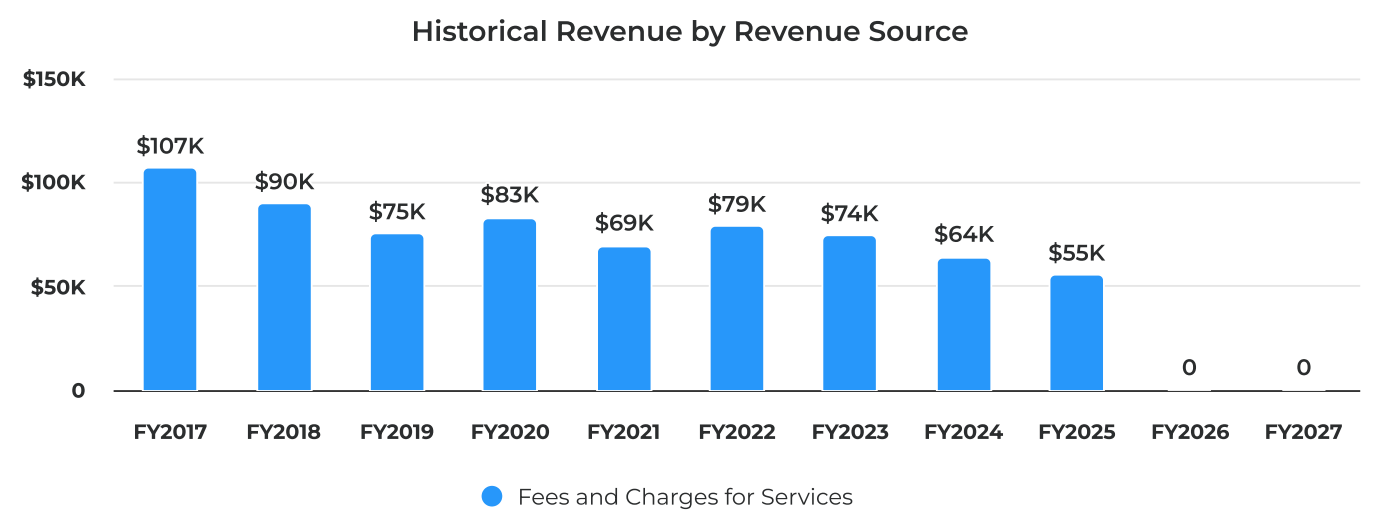
[Official: Chief Judge, Circuit Clerk]

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.

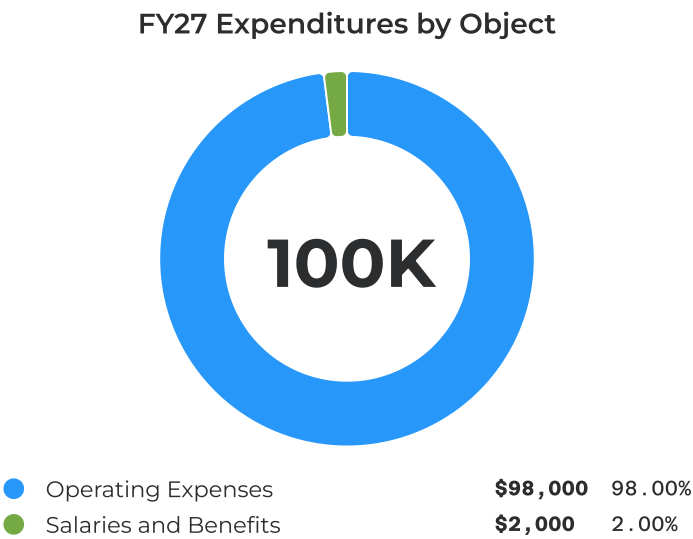
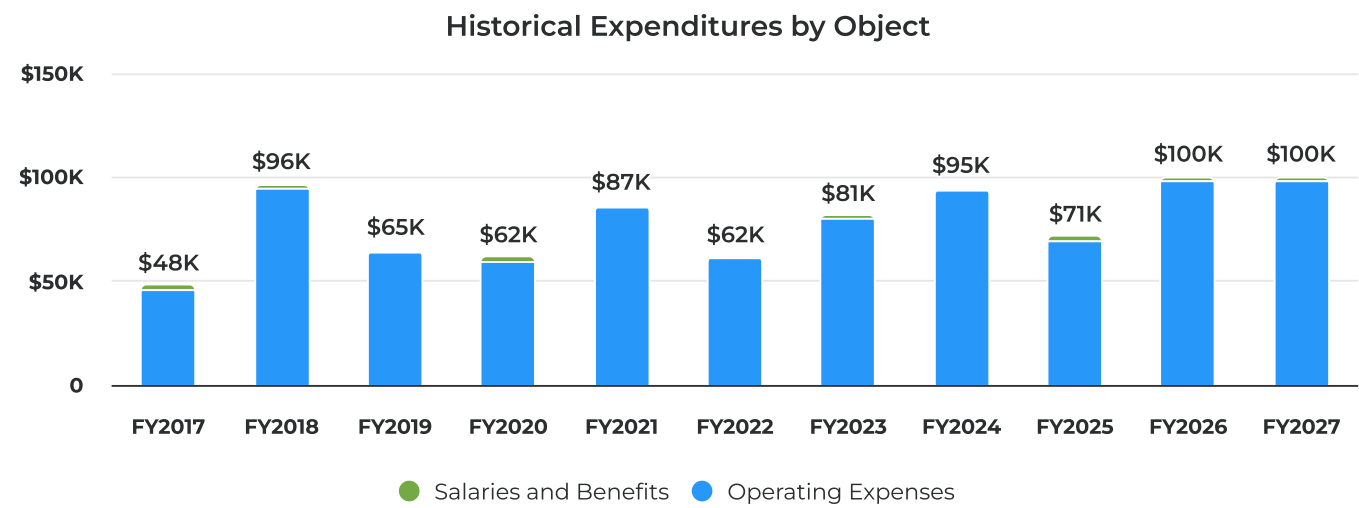
## Summary



## Revenues by Revenue Source



# Expenditures by Object



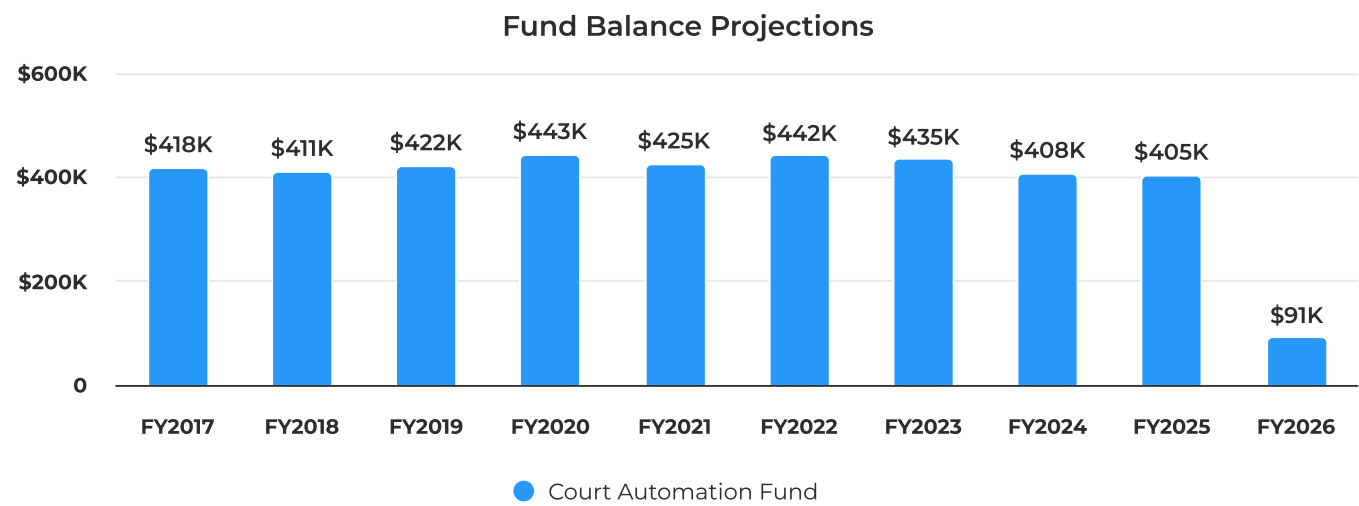
## Expenditures by Object

| Category              | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-----------------------|----------------|------------------|------------------|--------------------------------------------------|
| Salaries and Benefits | \$251.25       | \$2,000.00       | \$2,000.00       | -                                                |
| Operating Expenses    | \$25,504.58    | \$98,000.00      | \$98,000.00      | -                                                |
| Total Expenditures    | \$25,755.83    | \$100,000.00     | \$100,000.00     | -                                                |





# Fund Balance



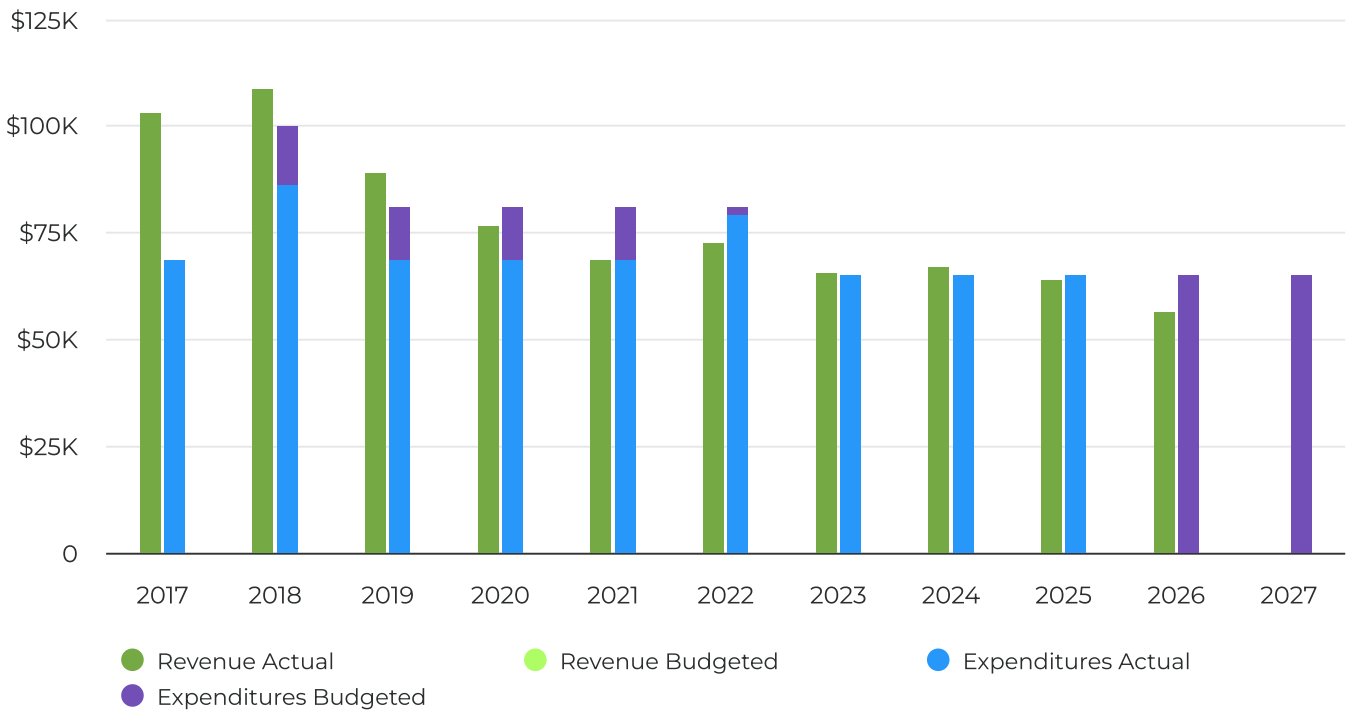
# Court Security Fund

## [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.

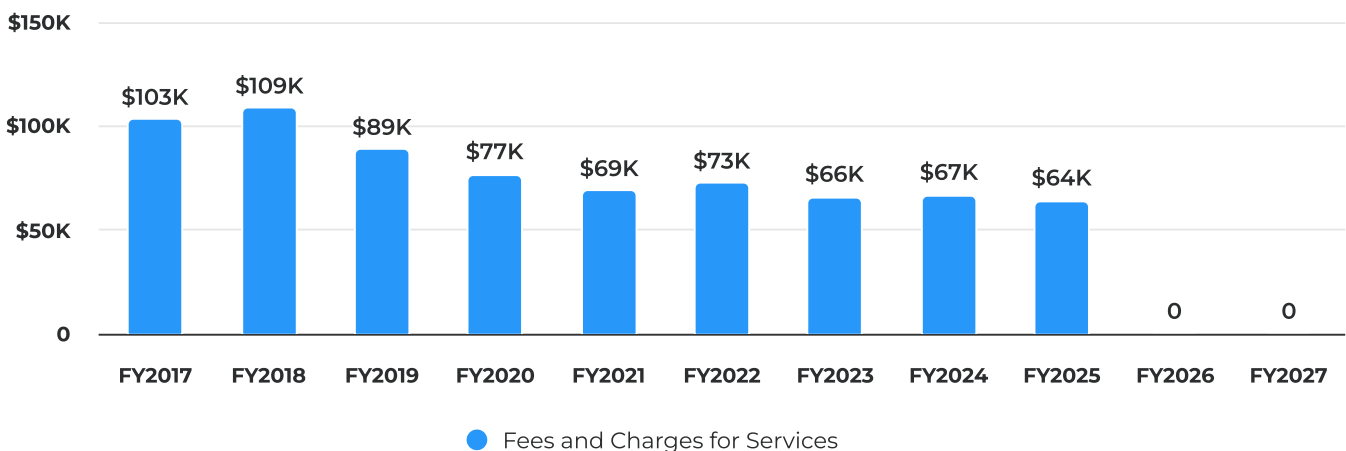
## Summary

### Revenues vs Expenditures Summary

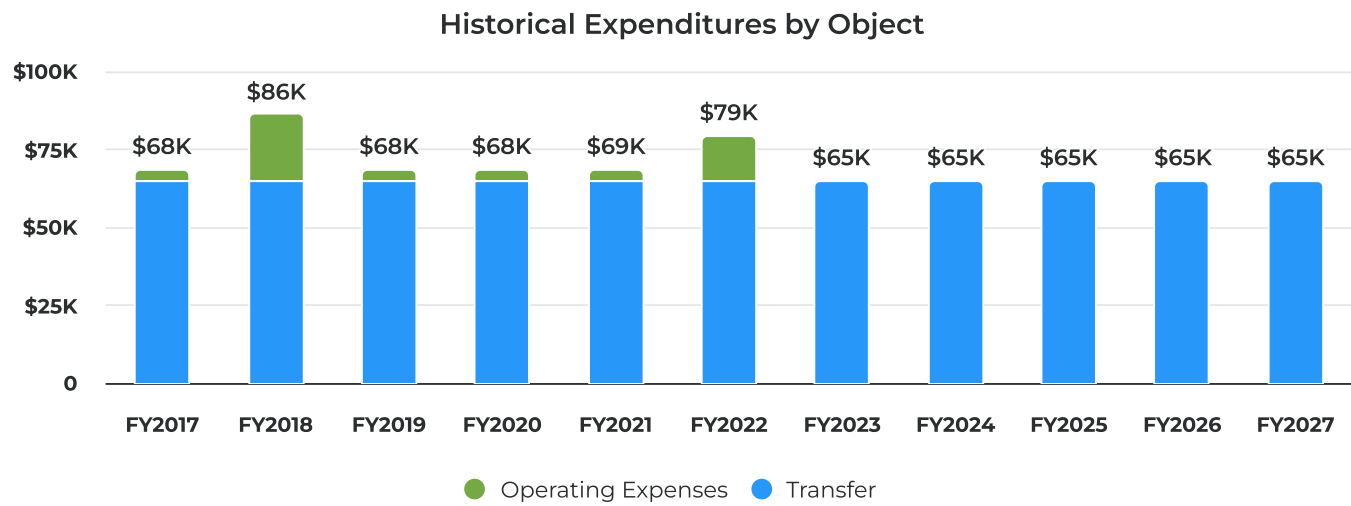


## Revenues by Revenue Source

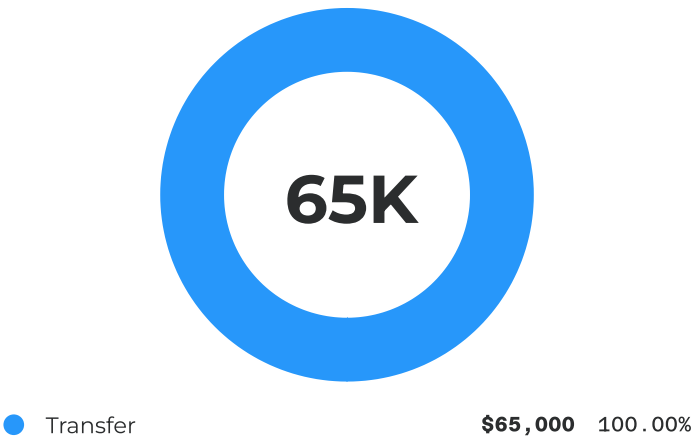
### Historical Revenue by Revenue Source



## Expenditures by Object



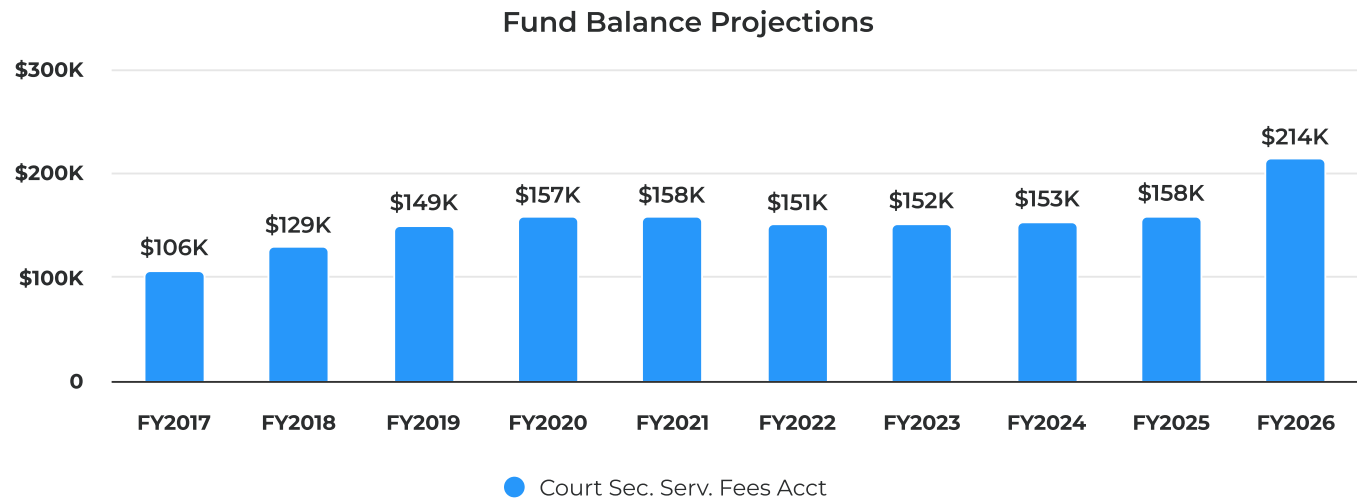
FY27 Expenditures by Object



### Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Transfer           | -              | \$65,000.00      | \$65,000.00      | -                                                      |
| Total Expenditures | -              | \$65,000.00      | \$65,000.00      | -                                                      |

# Fund Balance

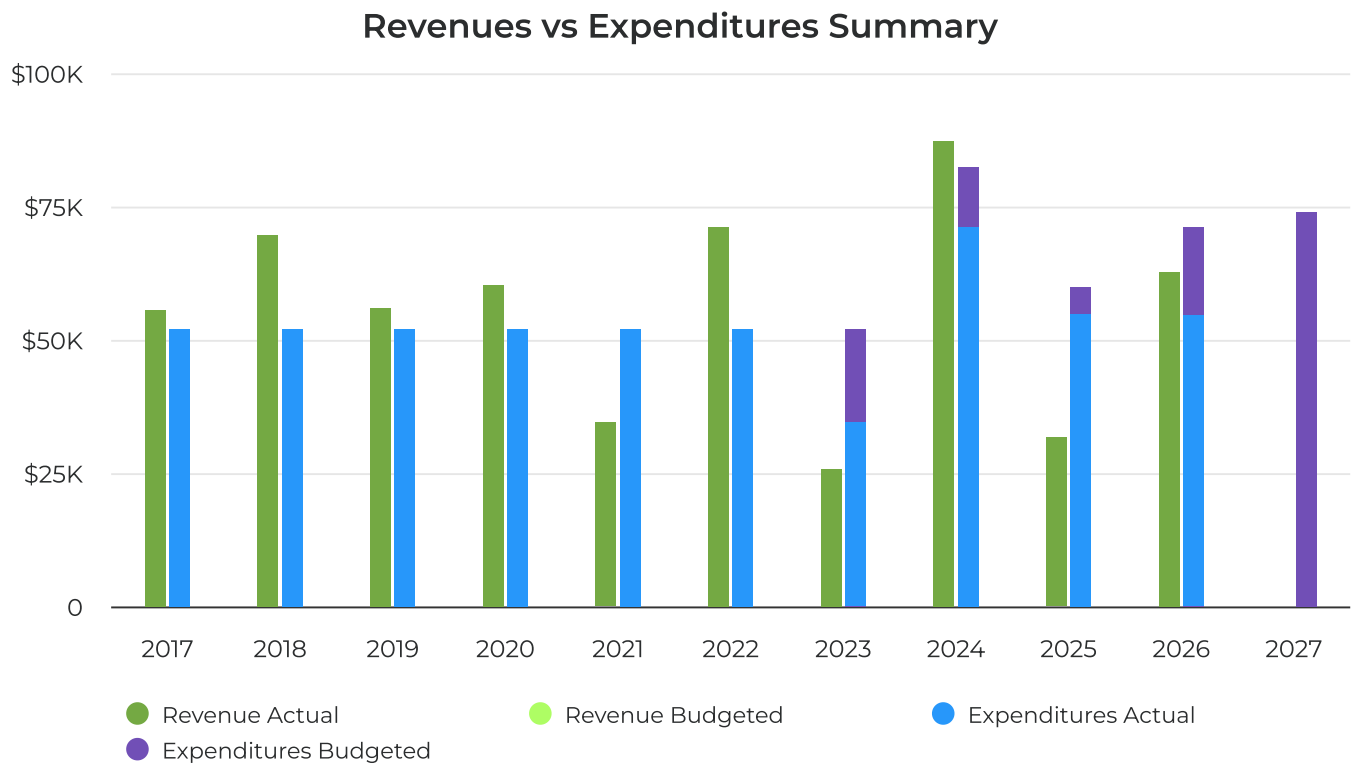


# Mental Deficiency Fund

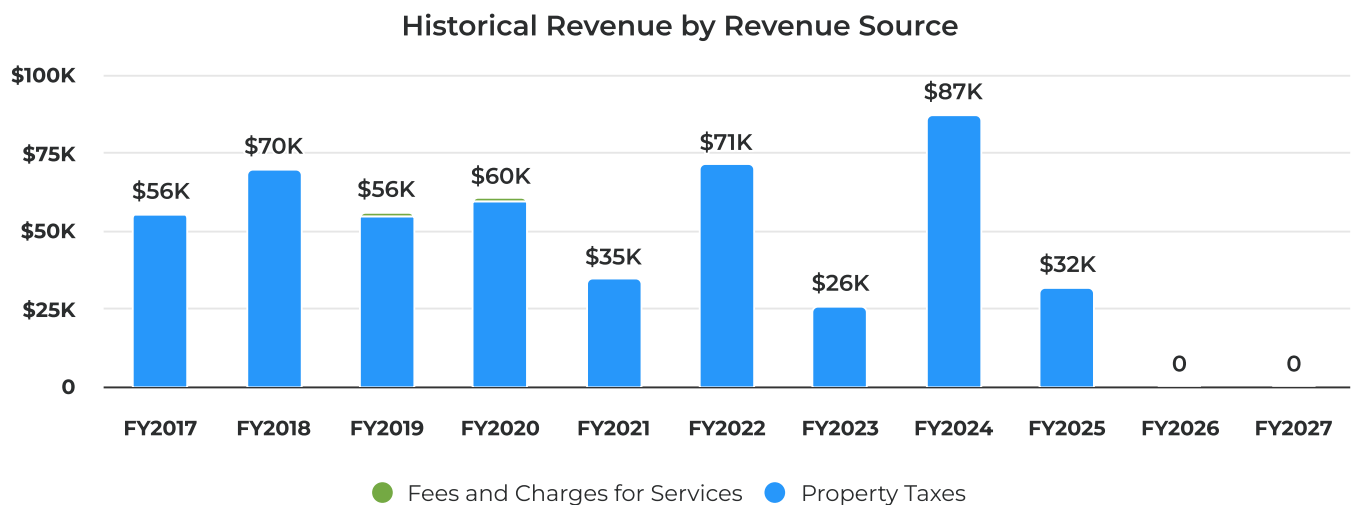
## [Property Tax Distribution Fund]

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.

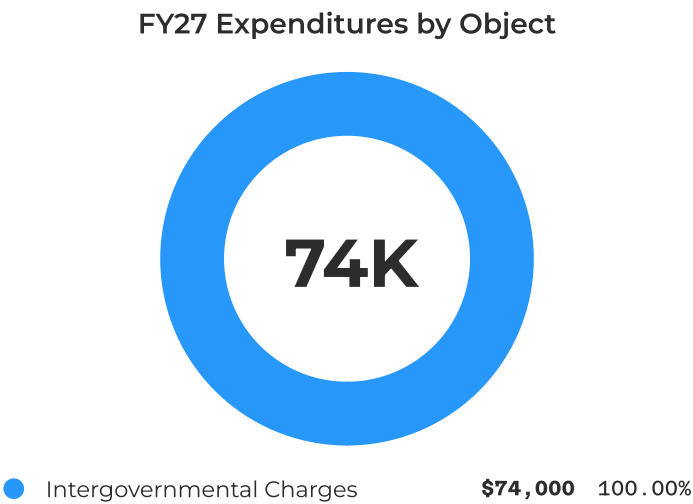
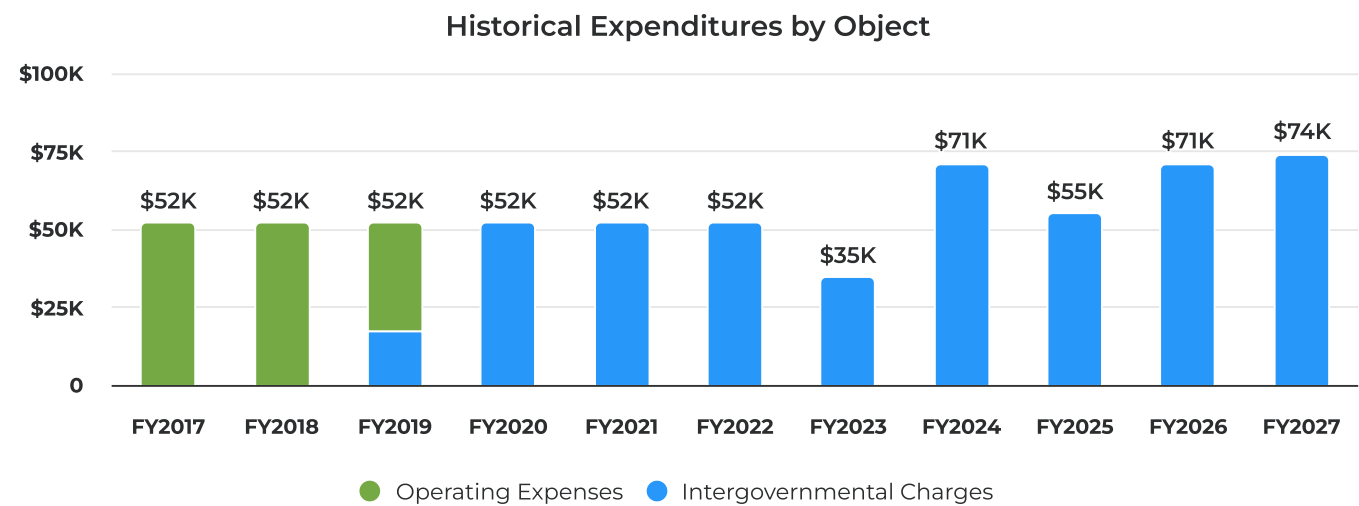
## Summary



## Revenues by Revenue Source



## Expenditures by Object

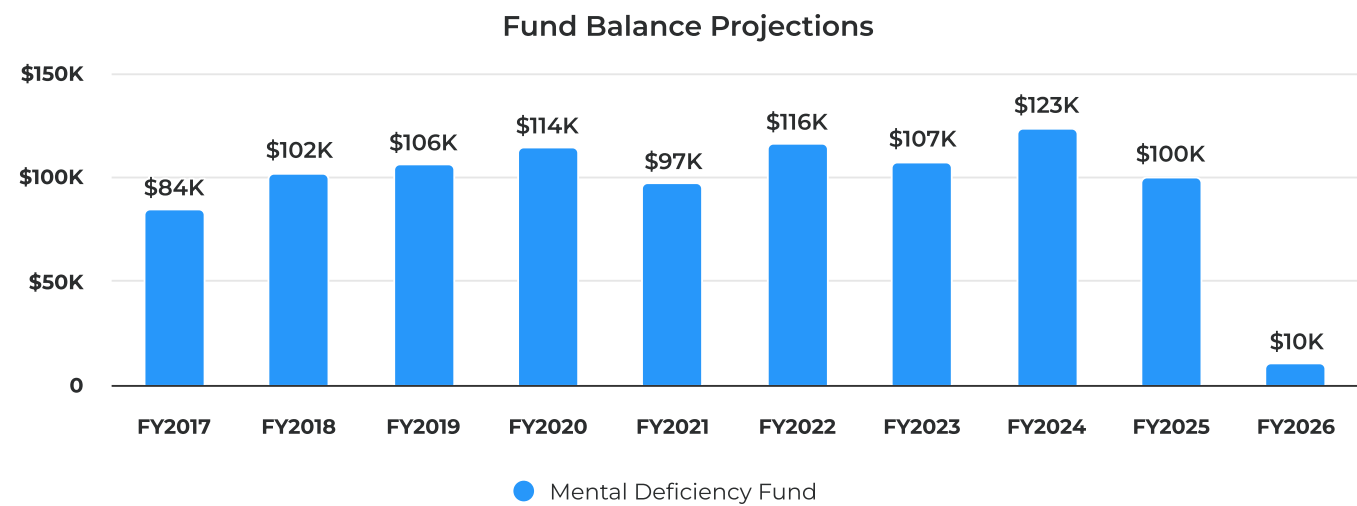


### Expenditures by Object

| Category                  | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------|----------------|------------------|------------------|--------------------------------------------------|
| Intergovernmental Charges | \$54,466.50    | \$71,000.00      | \$74,000.00      | 4.23%                                            |
| Total Expenditures        | \$54,466.50    | \$71,000.00      | \$74,000.00      | 4.23%                                            |



# Fund Balance

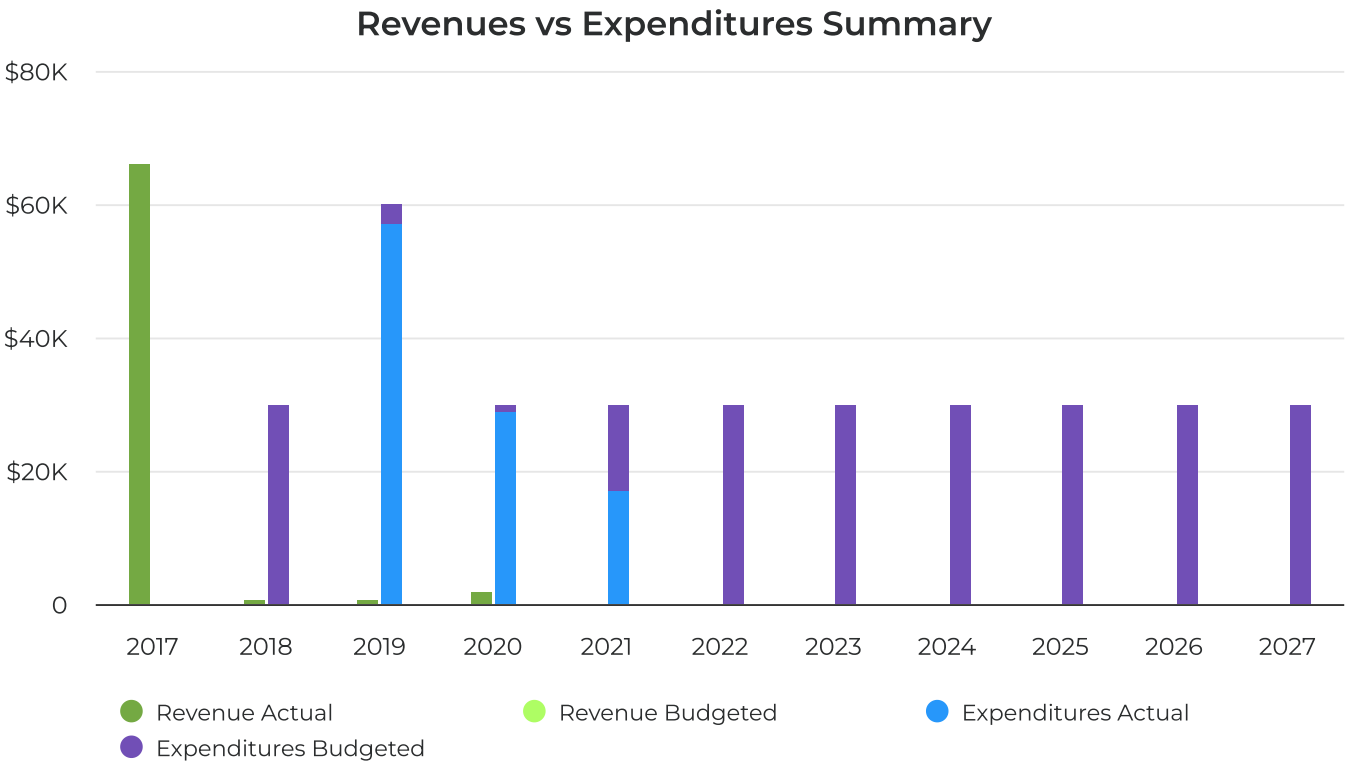


# Revolving Loan Fund

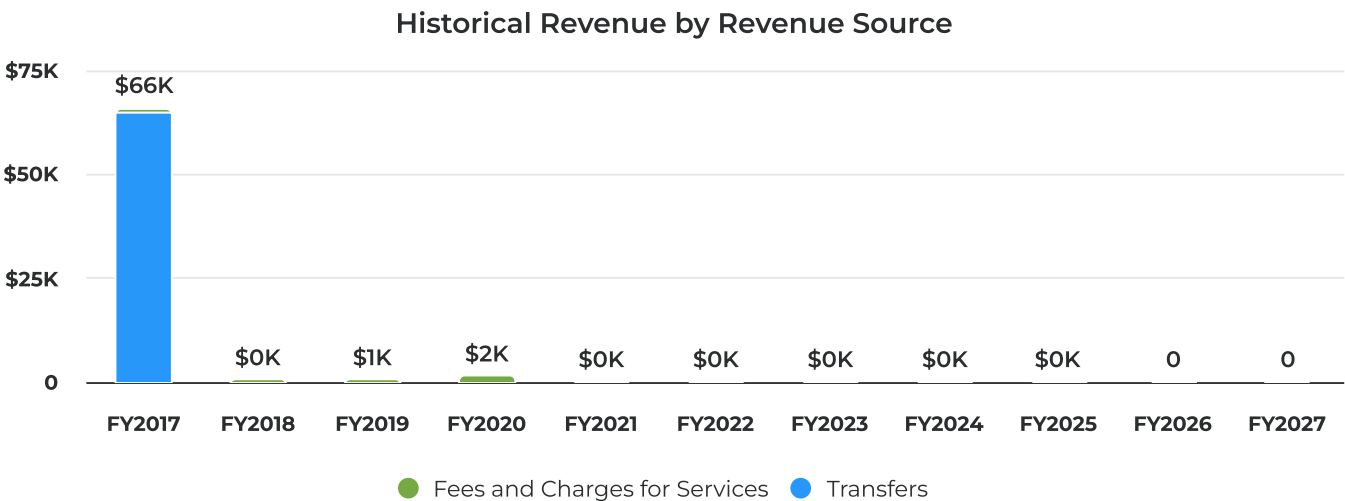
**[Official: County Board]**

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

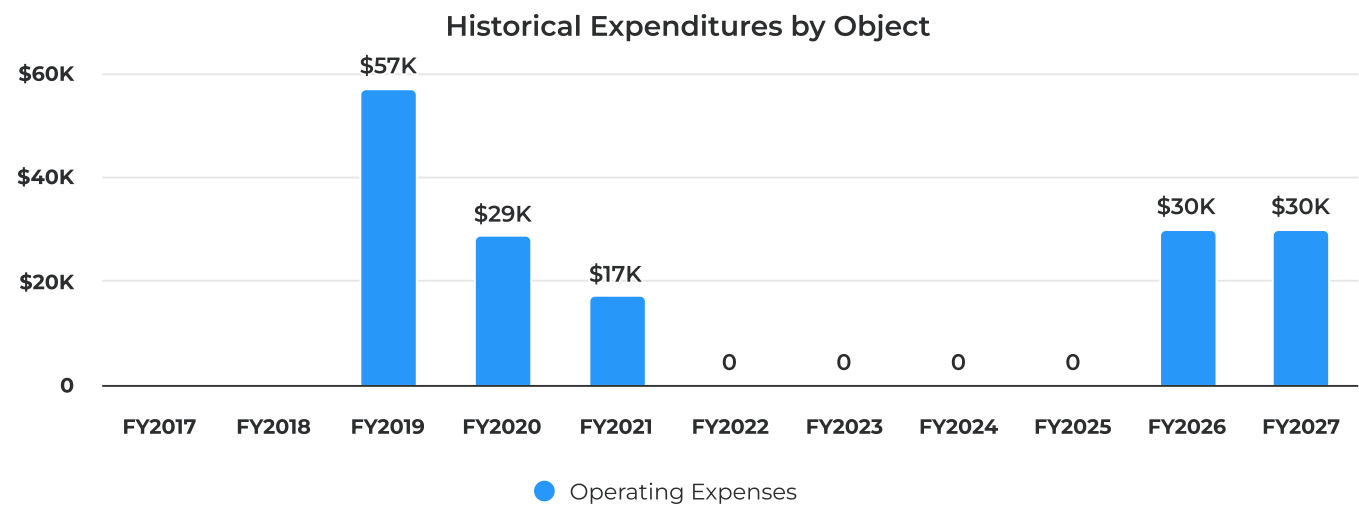


## Revenues by Revenue Source

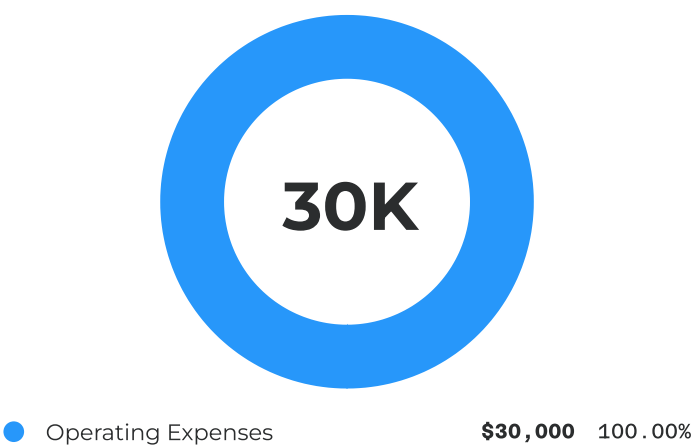




## Expenditures by Object



FY27 Expenditures by Object

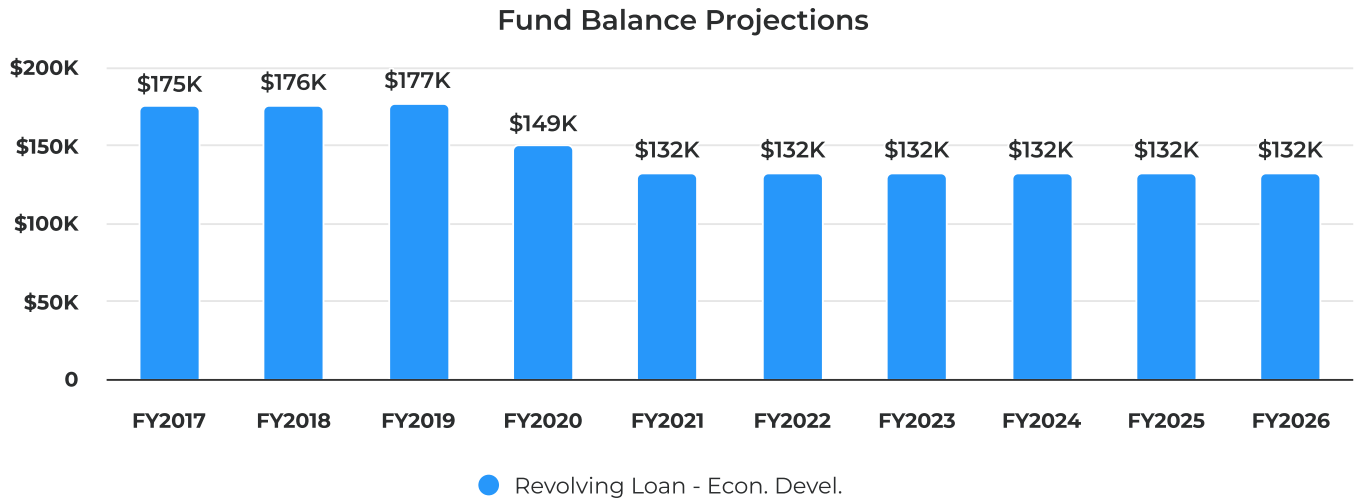


### Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Operating Expenses | -              | \$30,000.00      | \$30,000.00      | -                                                      |
| Total Expenditures | -              | \$30,000.00      | \$30,000.00      | -                                                      |

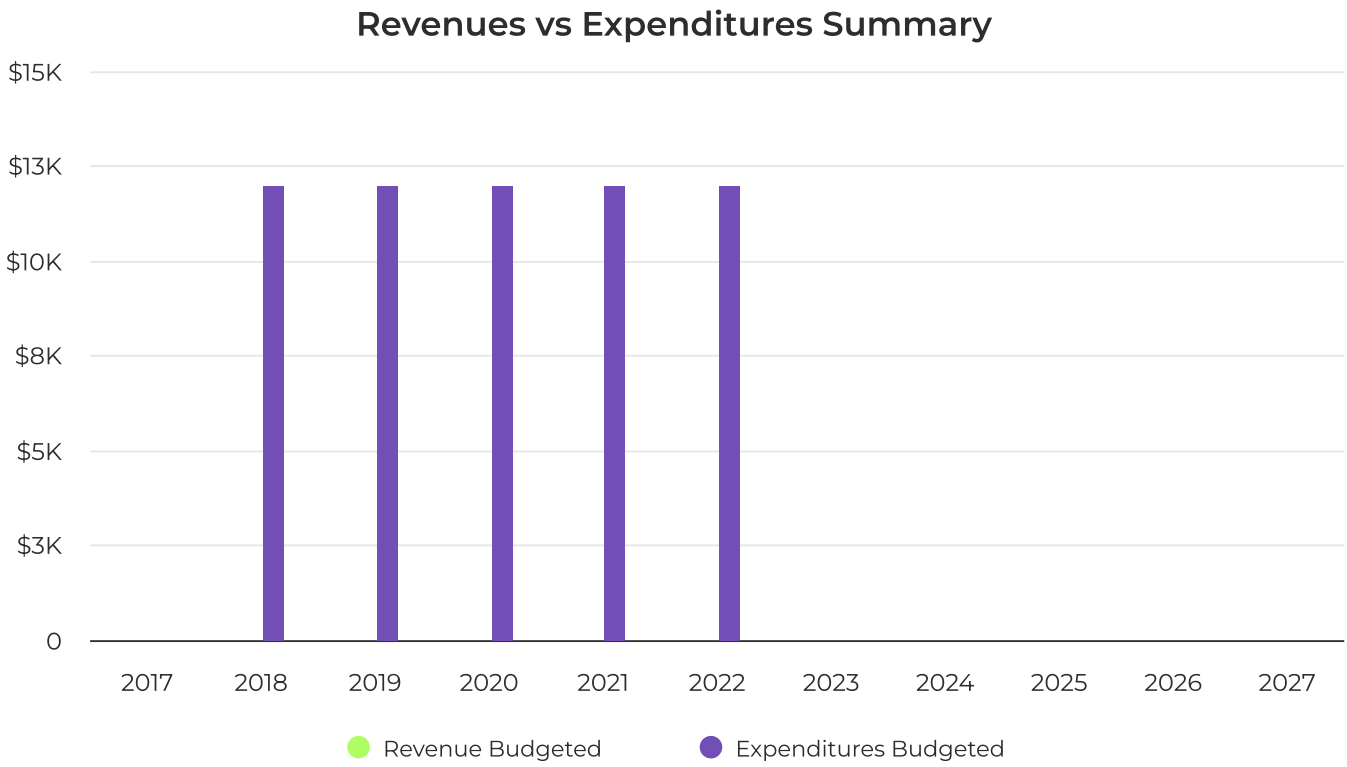


## Fund Balance

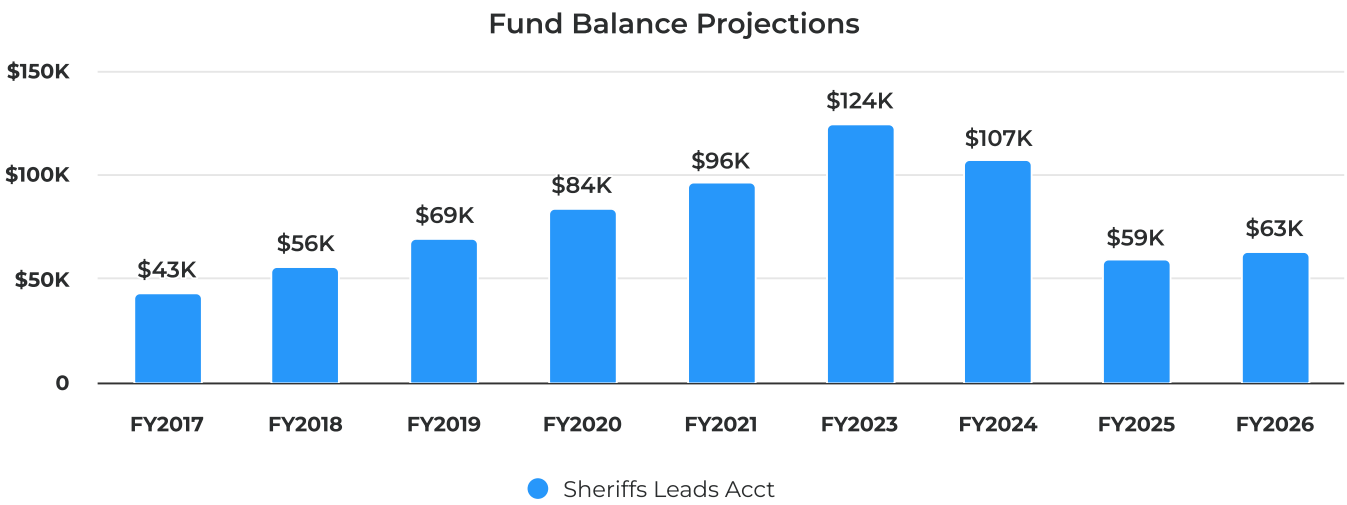


# Sheriff Leads Fund

## Summary



## Fund Balance



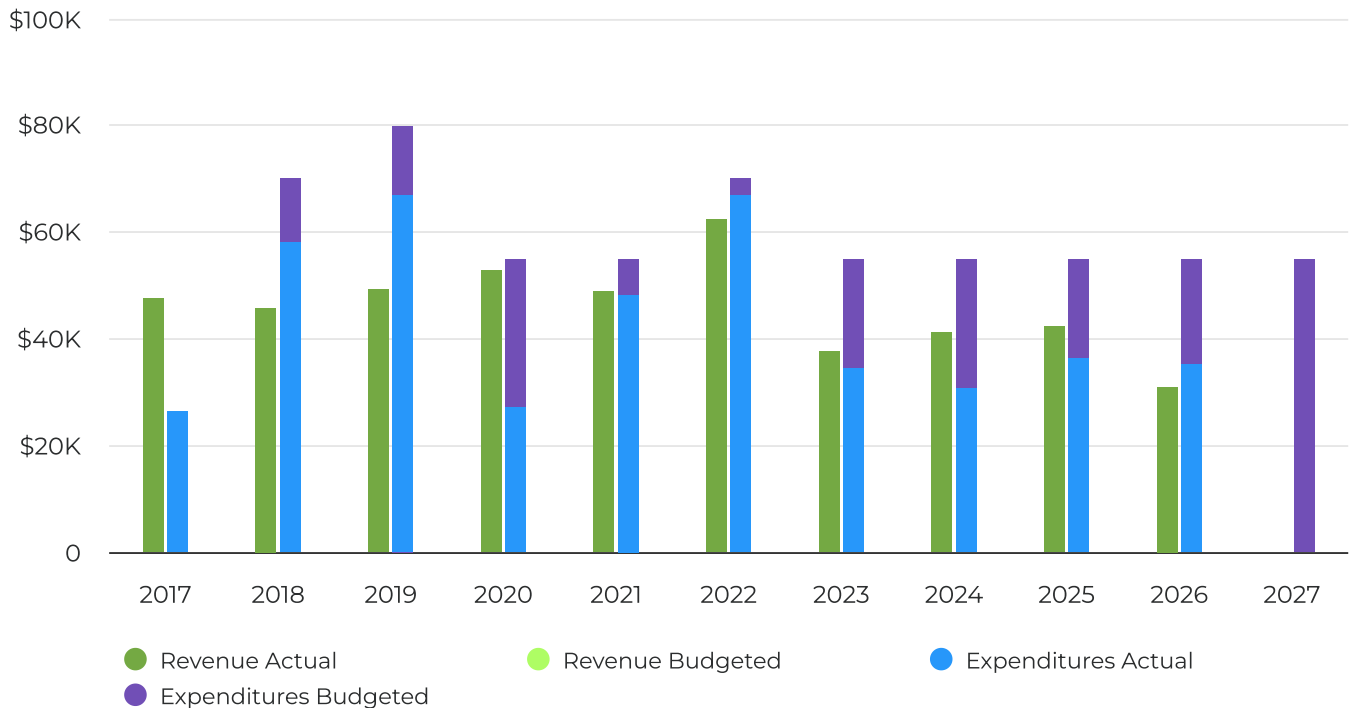
# Recorder Microfilm Fund

## [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.

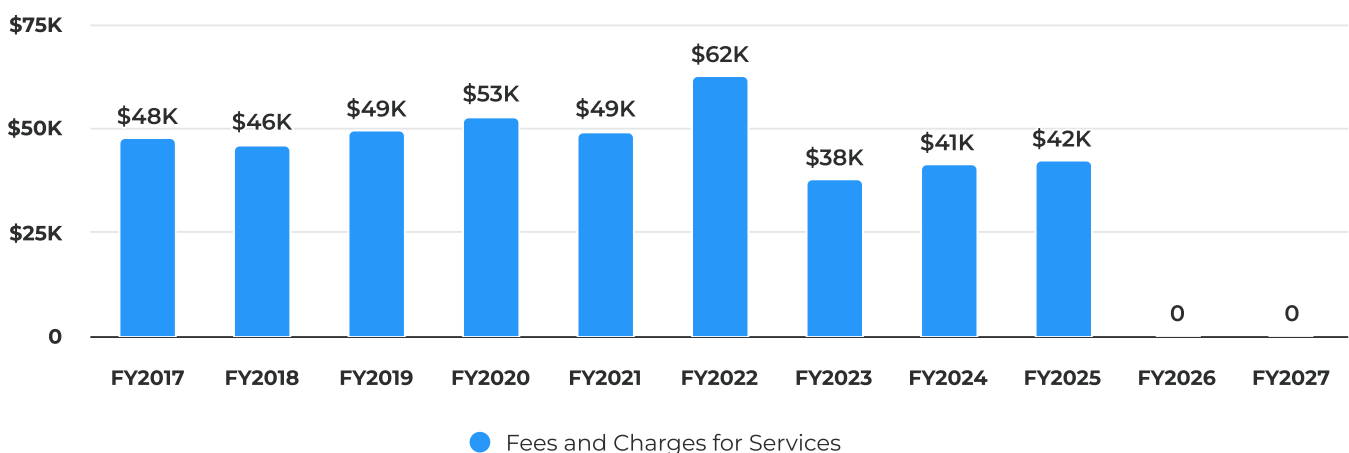
## Summary

### Revenues vs Expenditures Summary

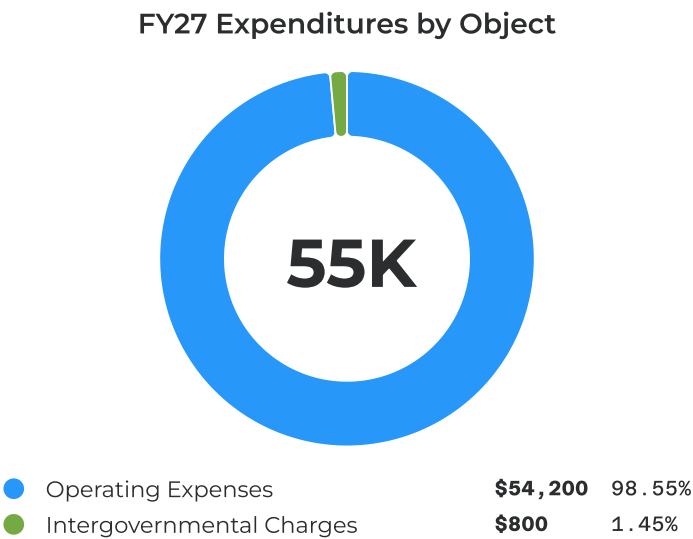
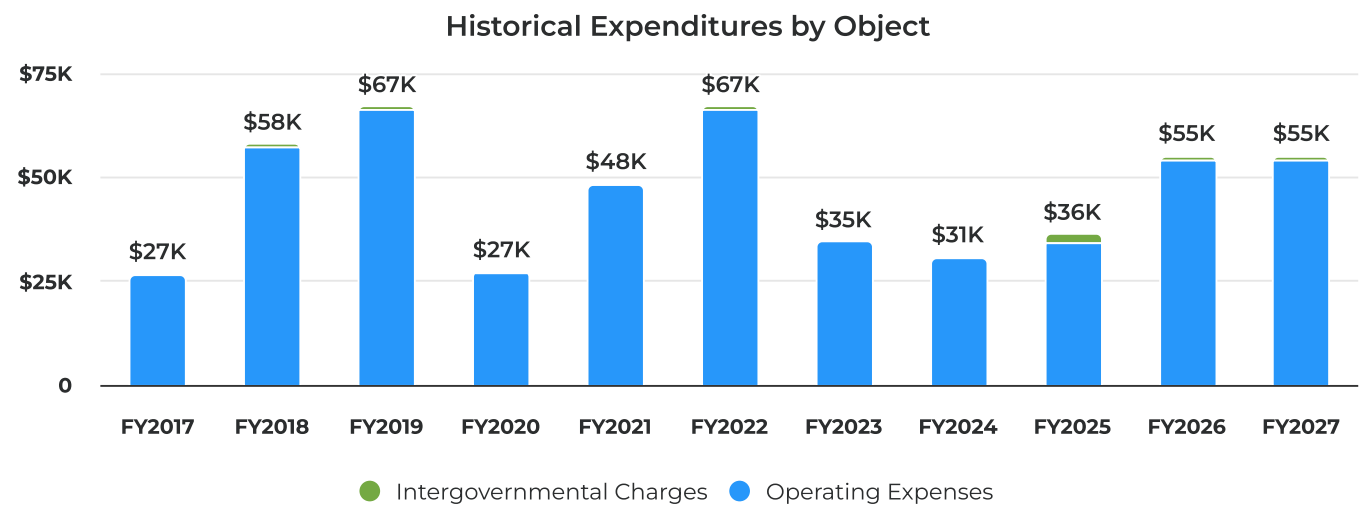


## Revenues by Revenue Source

### Historical Revenue by Revenue Source



# Expenditures by Object

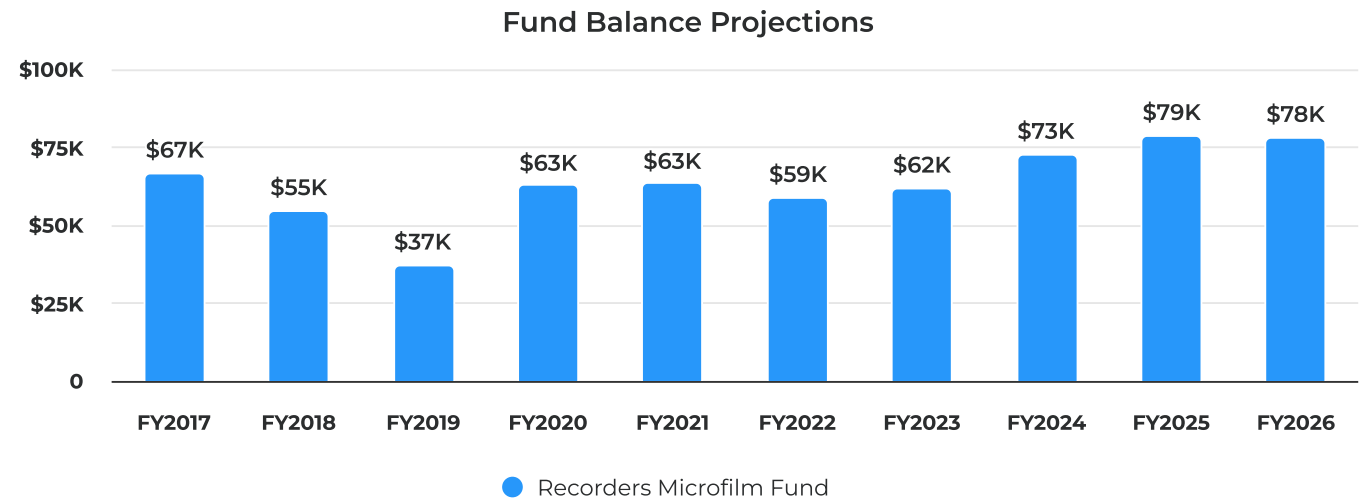


## Expenditures by Object

| Category                  | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------|----------------|------------------|------------------|--------------------------------------------------|
| Operating Expenses        | \$33,156.26    | \$54,200.00      | \$54,200.00      | -                                                |
| Intergovernmental Charges | \$2,135.00     | \$800.00         | \$800.00         | -                                                |
| Total Expenditures        | \$35,291.26    | \$55,000.00      | \$55,000.00      | -                                                |



# Fund Balance



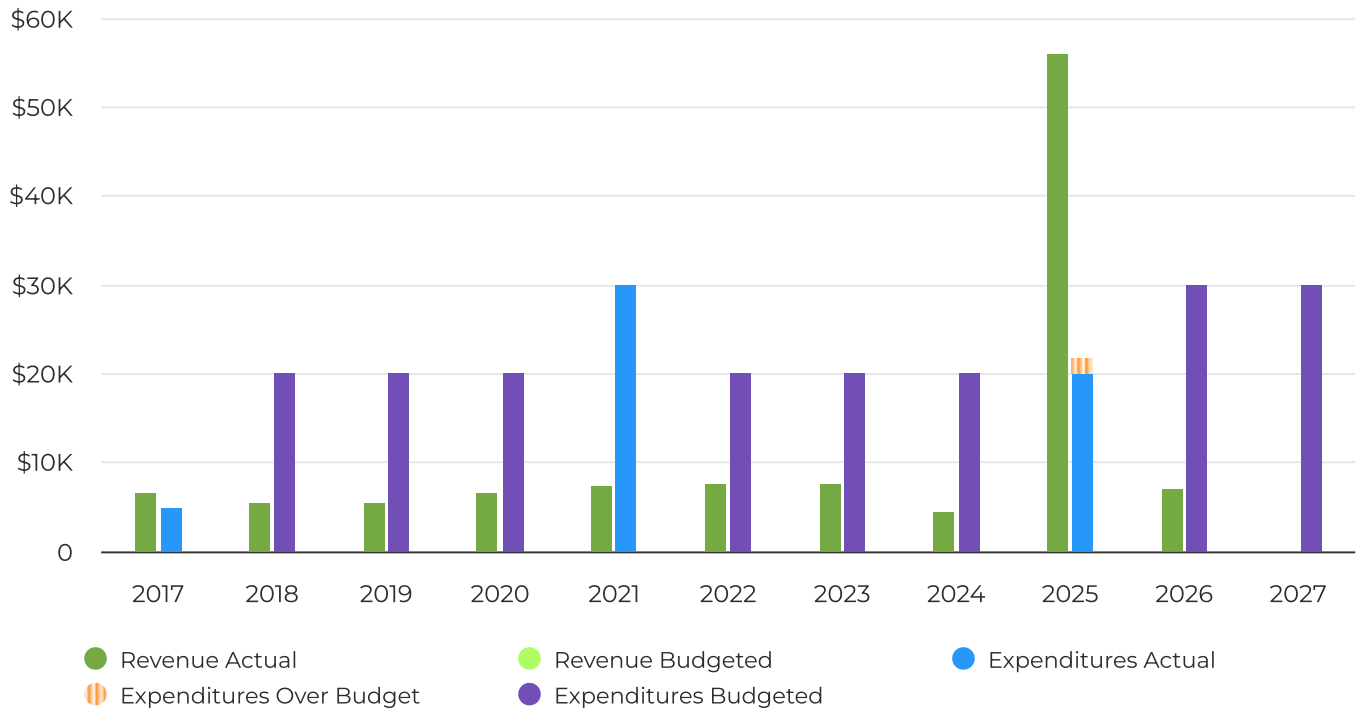
# County Farm Fund

## [Official: County Board]

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

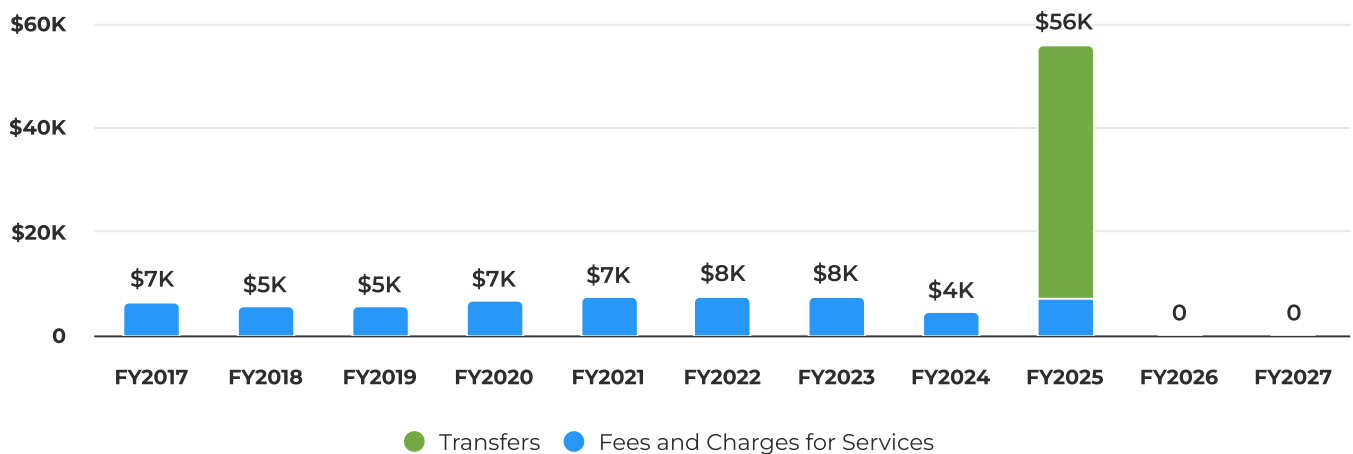
## Summary

### Revenues vs Expenditures Summary

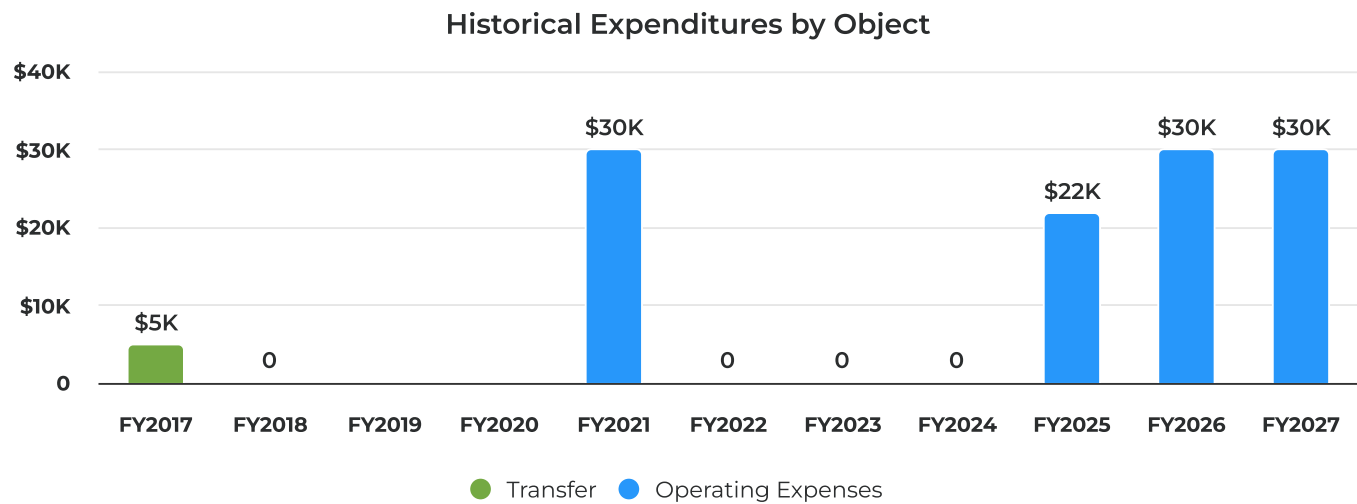


## Revenues by Revenue Source

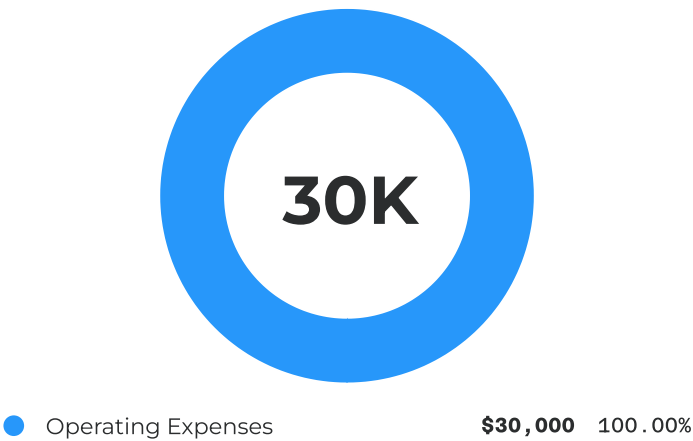
### Historical Revenue by Revenue Source



## Expenditures by Object



### FY27 Expenditures by Object



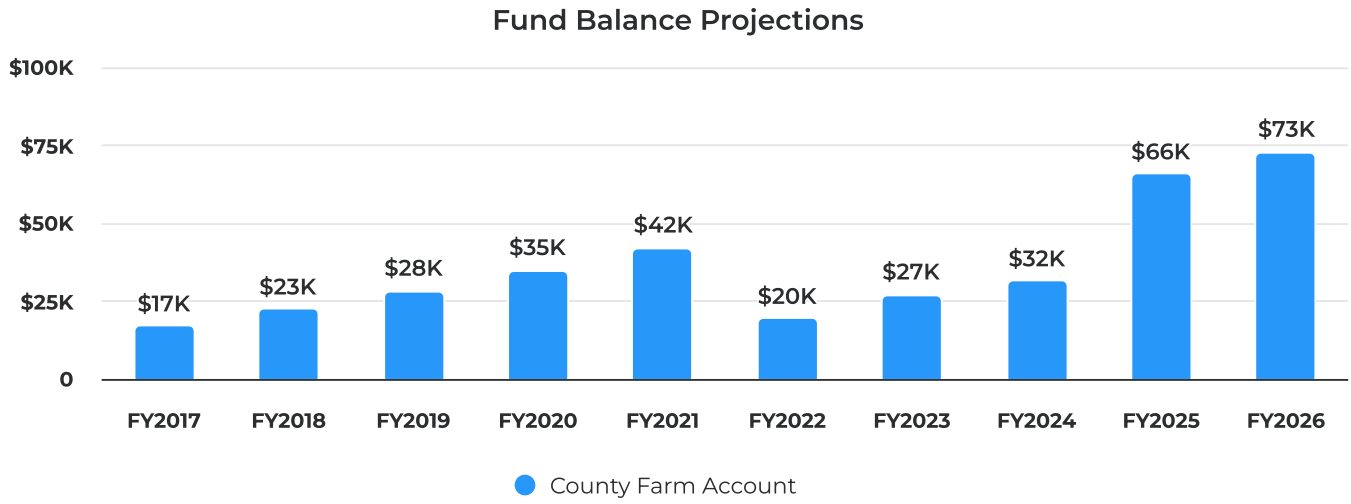
## Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Operating Expenses | -              | \$30,000.00      | \$30,000.00      | -                                                      |
| Total Expenditures | -              | \$30,000.00      | \$30,000.00      | -                                                      |





## Fund Balance

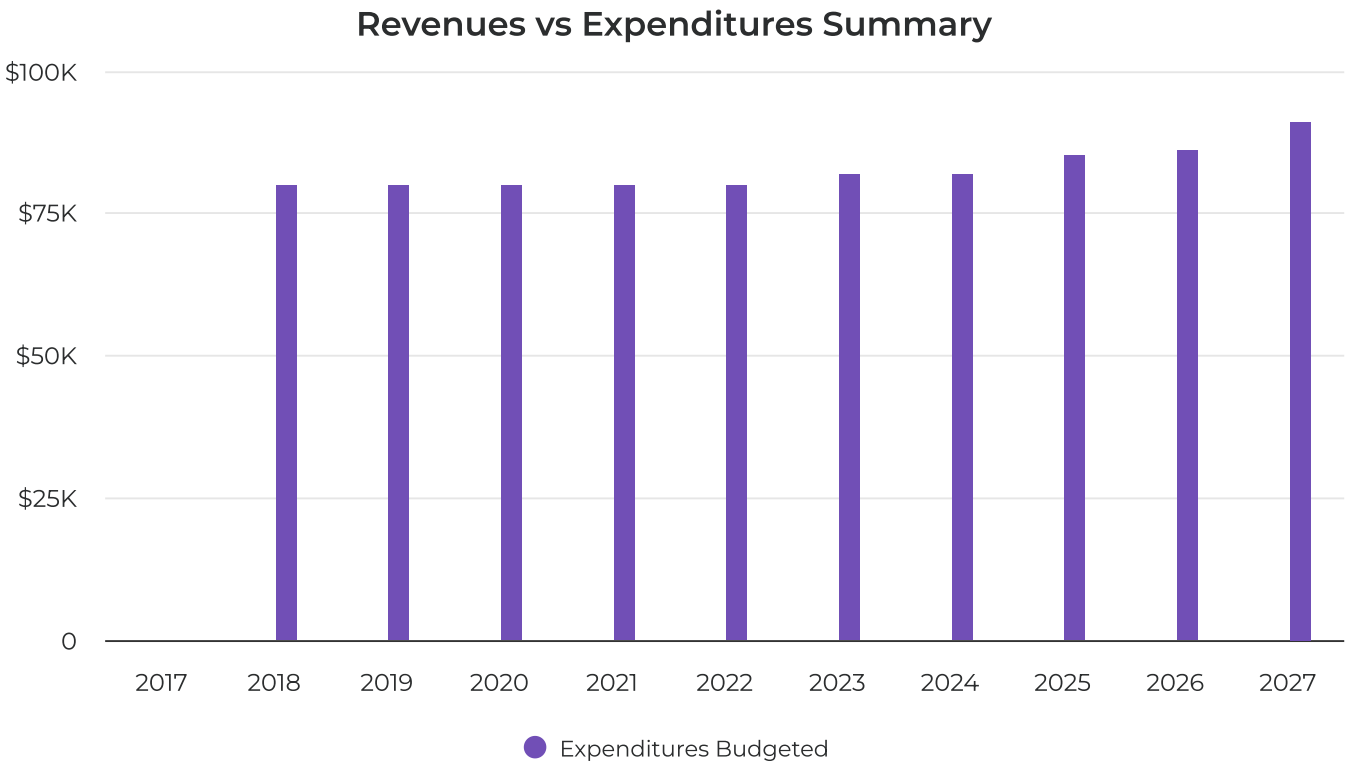


# Macoupin Extension Service Fund

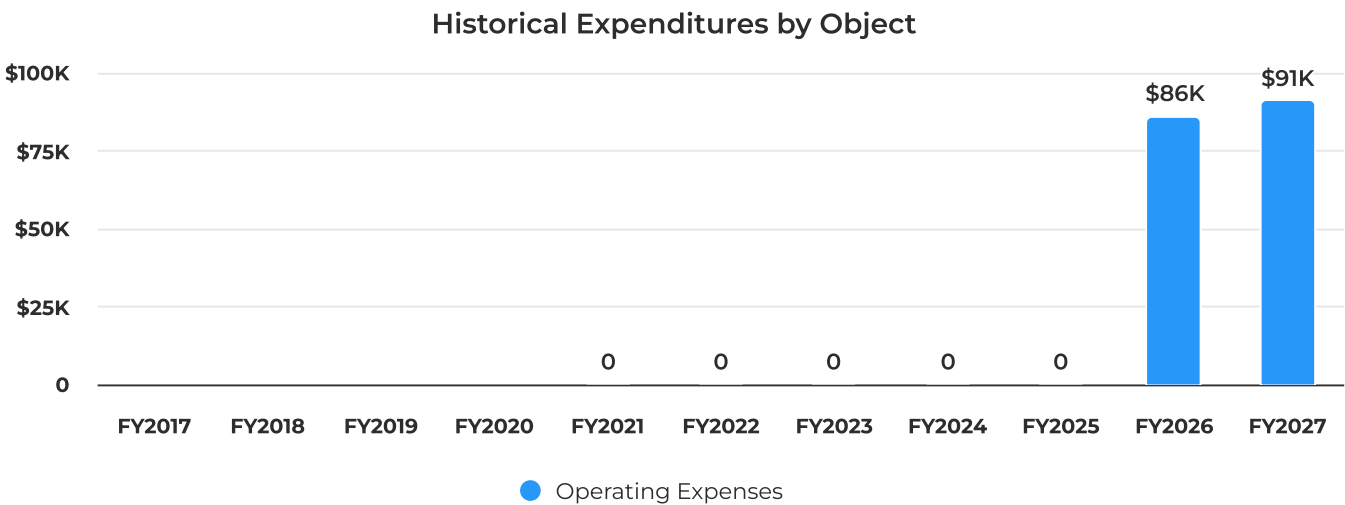
[Official: Property Tax Distribution]

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

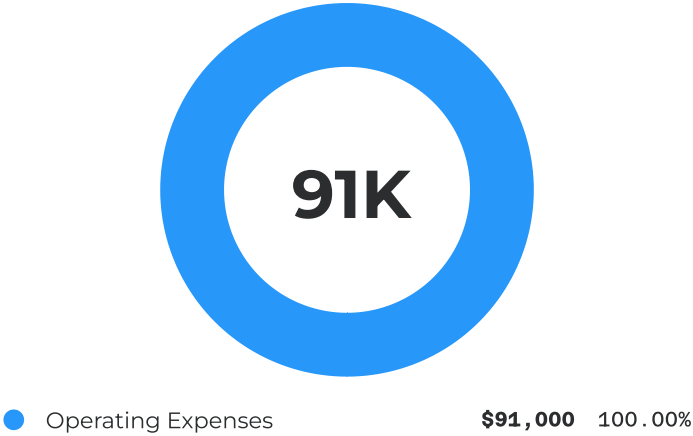
## Summary



## Expenditures by Object



FY27 Expenditures by Object

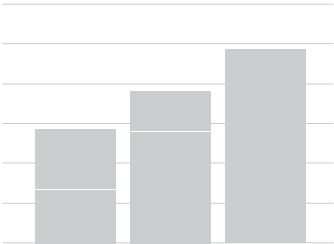


Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Operating Expenses | -              | \$86,000.00      | \$91,000.00      | 5.81%                                                  |
| Total Expenditures | -              | \$86,000.00      | \$91,000.00      | 5.81%                                                  |

Fund Balance

Fund Balance Projections



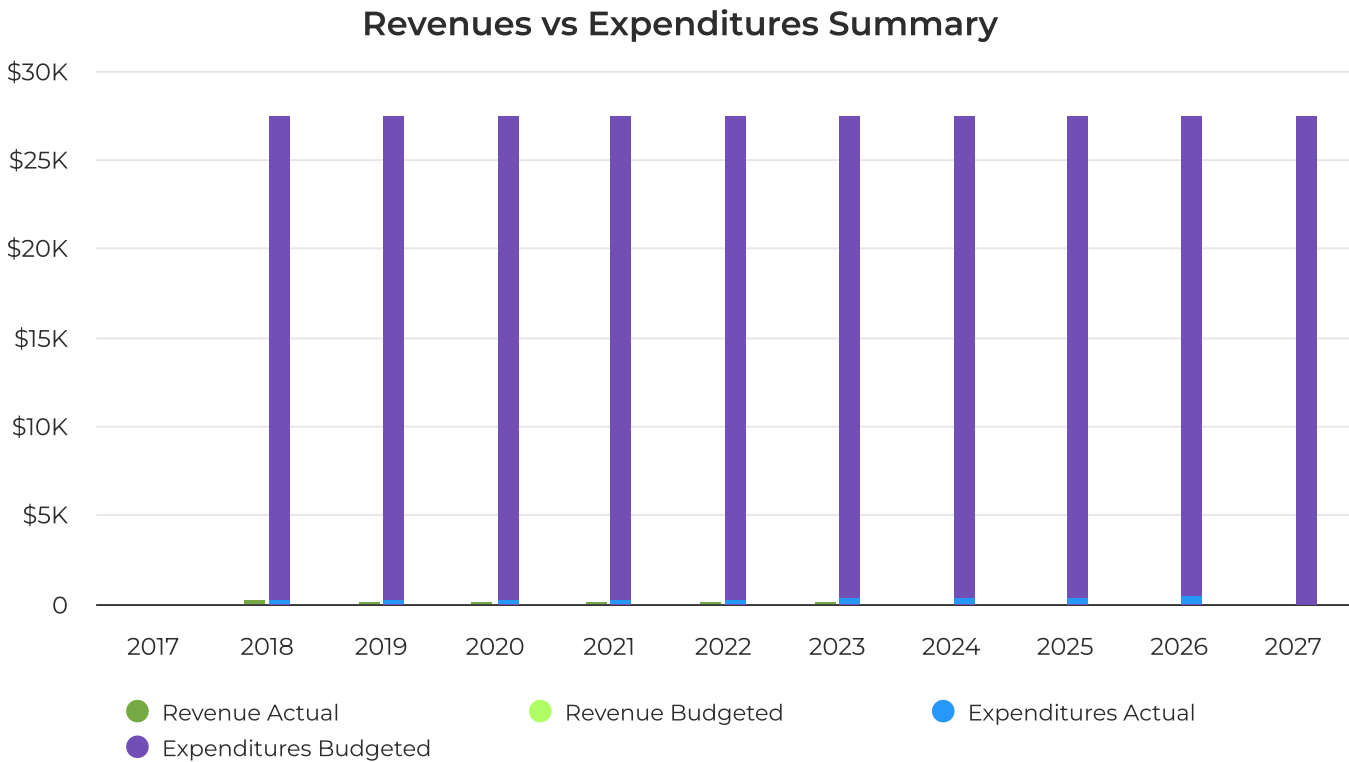
No data available

# Maintenance & Child Support Fund

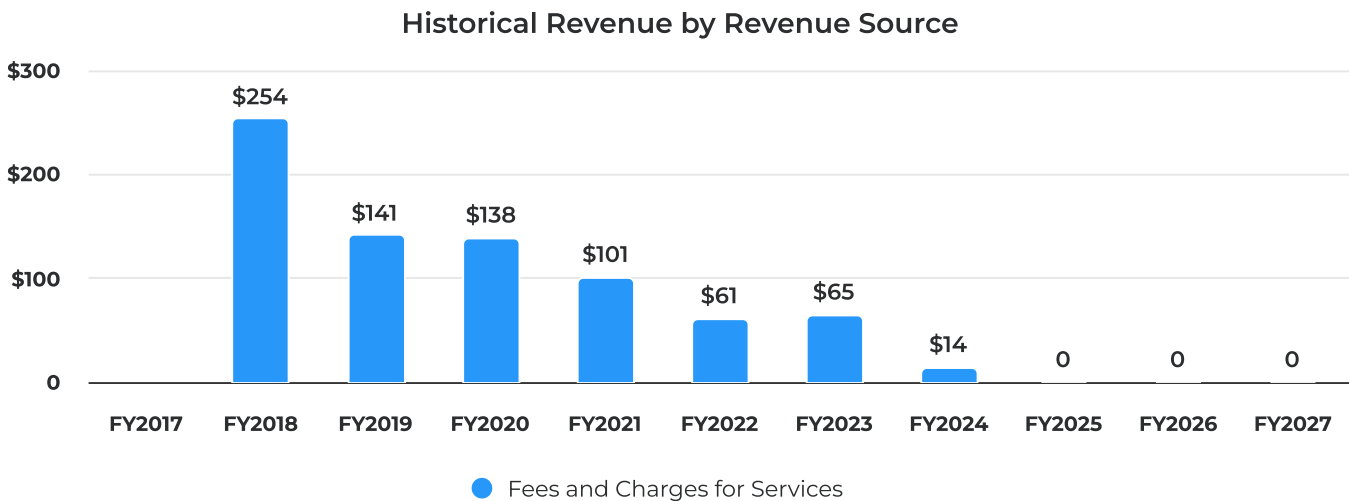
**[Official: Circuit Clerk]**

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.

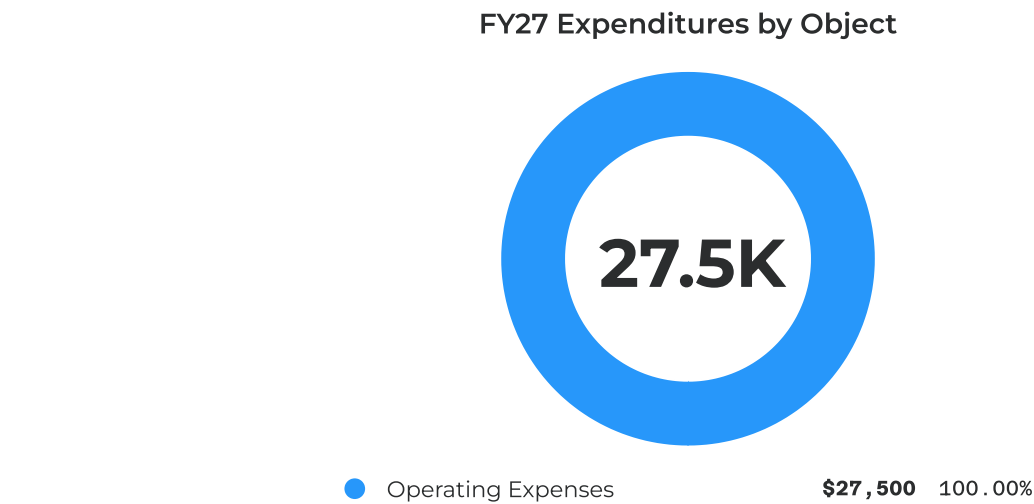
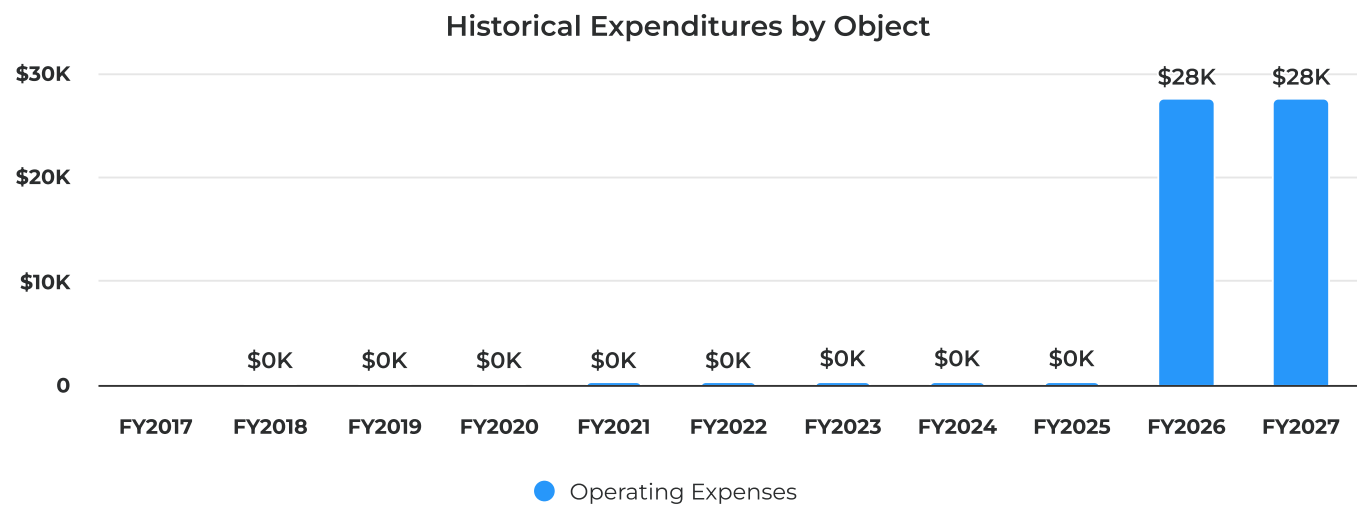
## Summary



## Revenues by Revenue Source



## Expenditures by Object

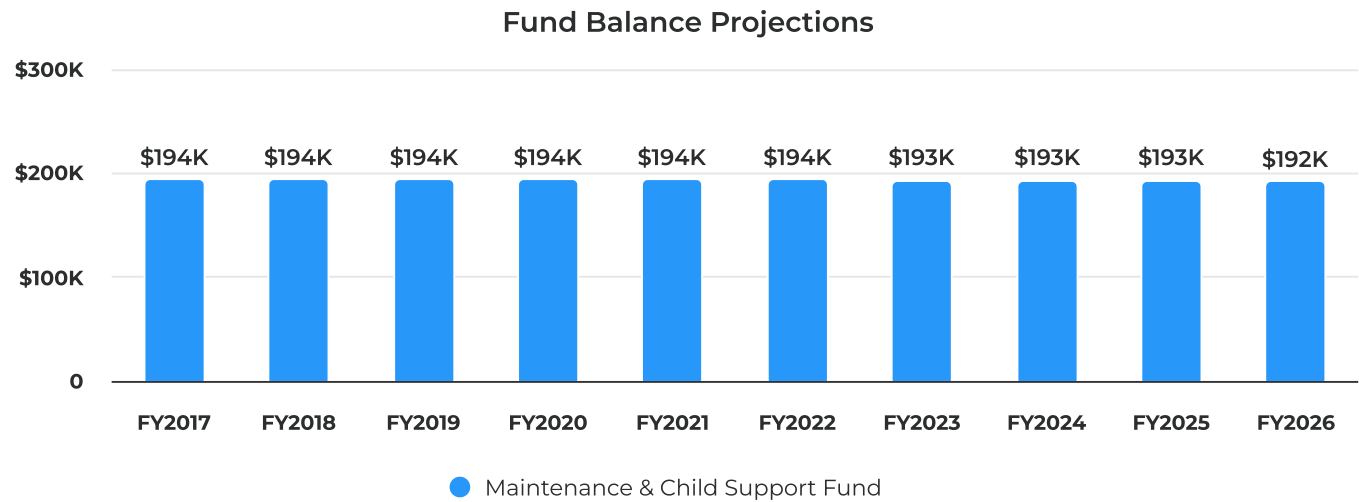


### Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Operating Expenses | \$402.03       | \$27,500.00      | \$27,500.00      | -                                                      |
| Total Expenditures | \$402.03       | \$27,500.00      | \$27,500.00      | -                                                      |



# Fund Balance

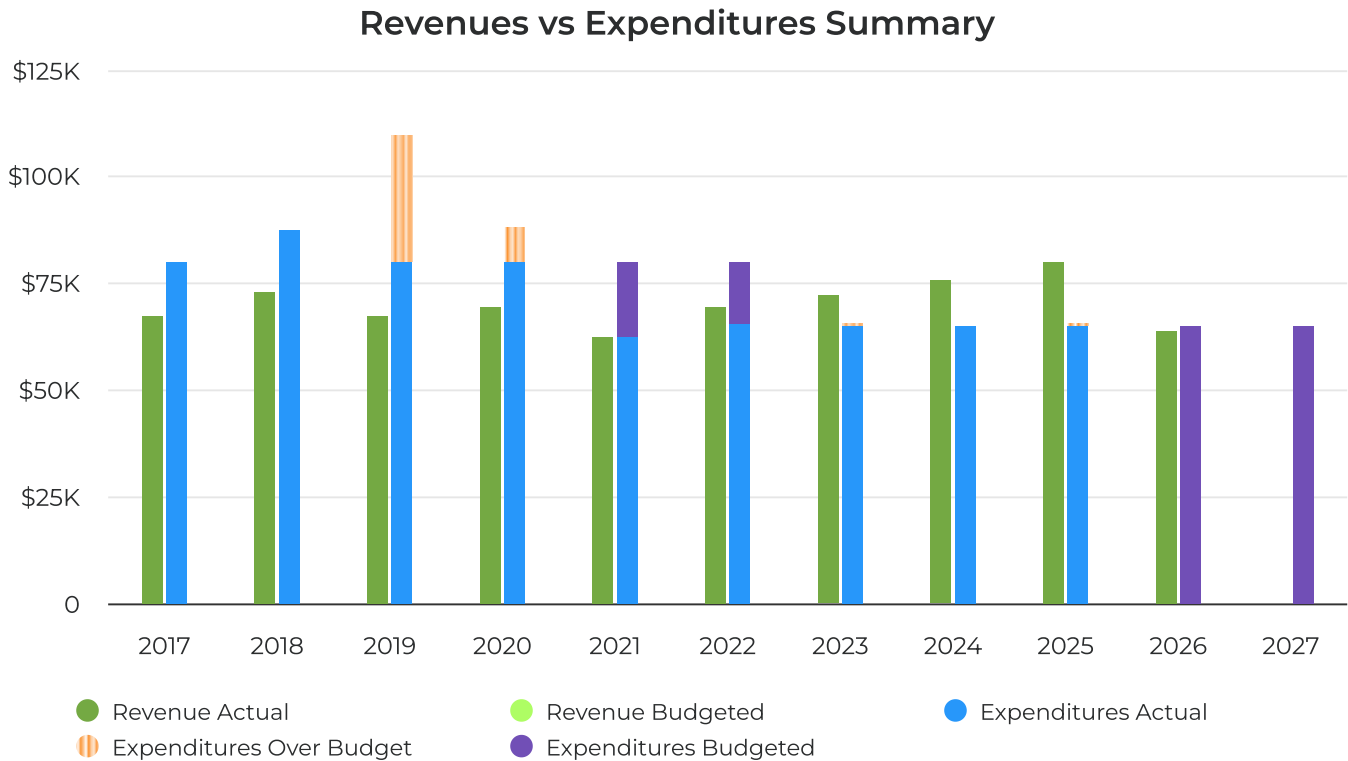


# COP's Grant Fund

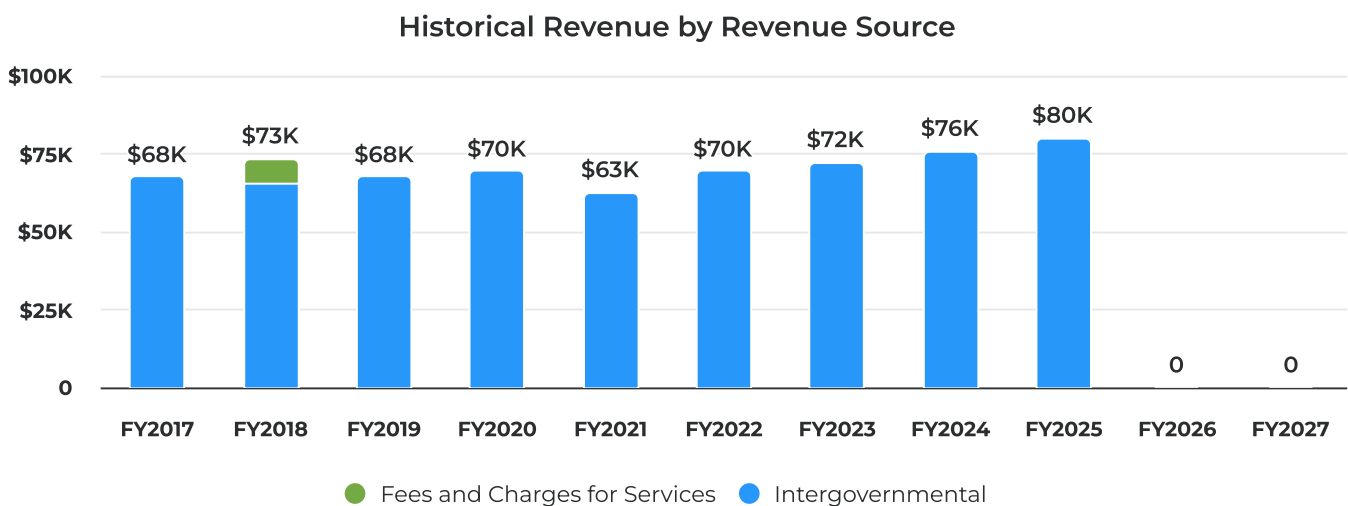
## [Official: Sheriff]

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.

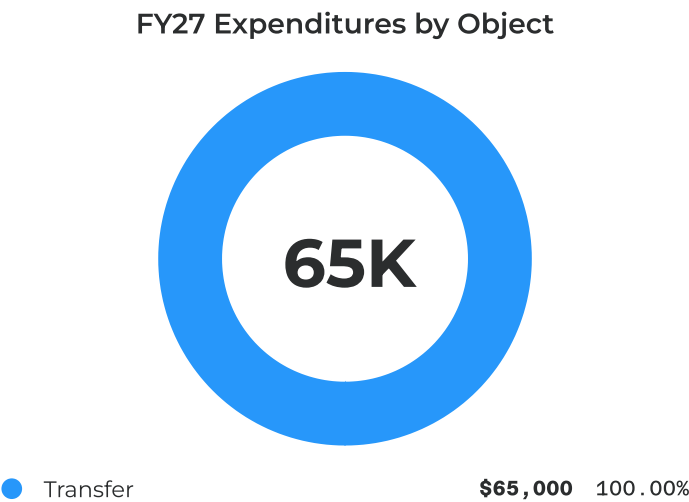
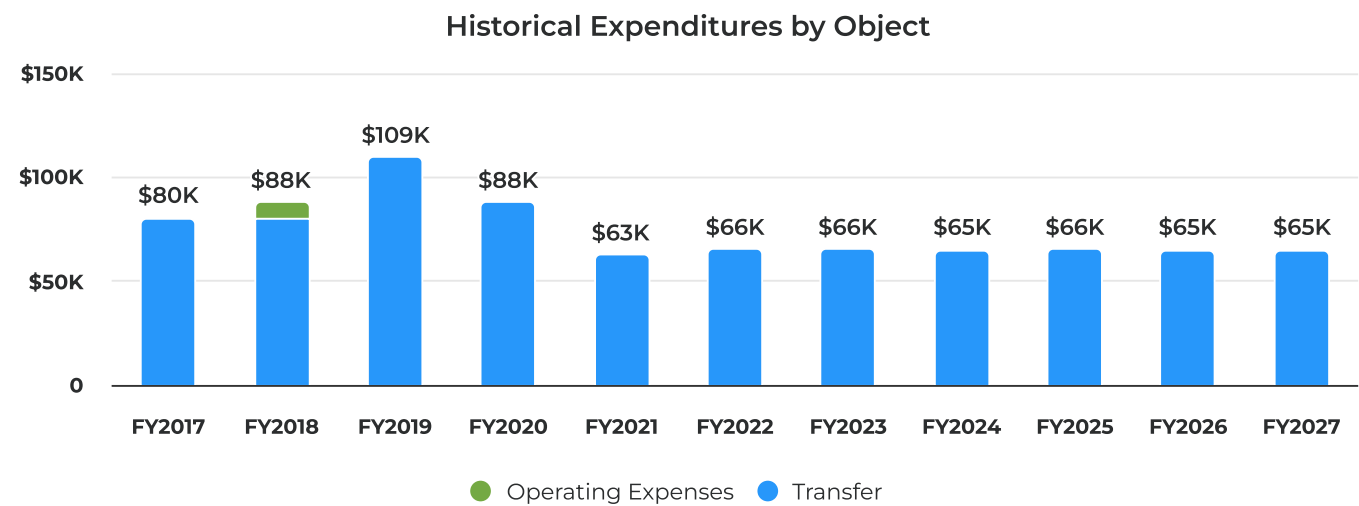
## Summary



## Revenues by Revenue Source



## Expenditures by Object



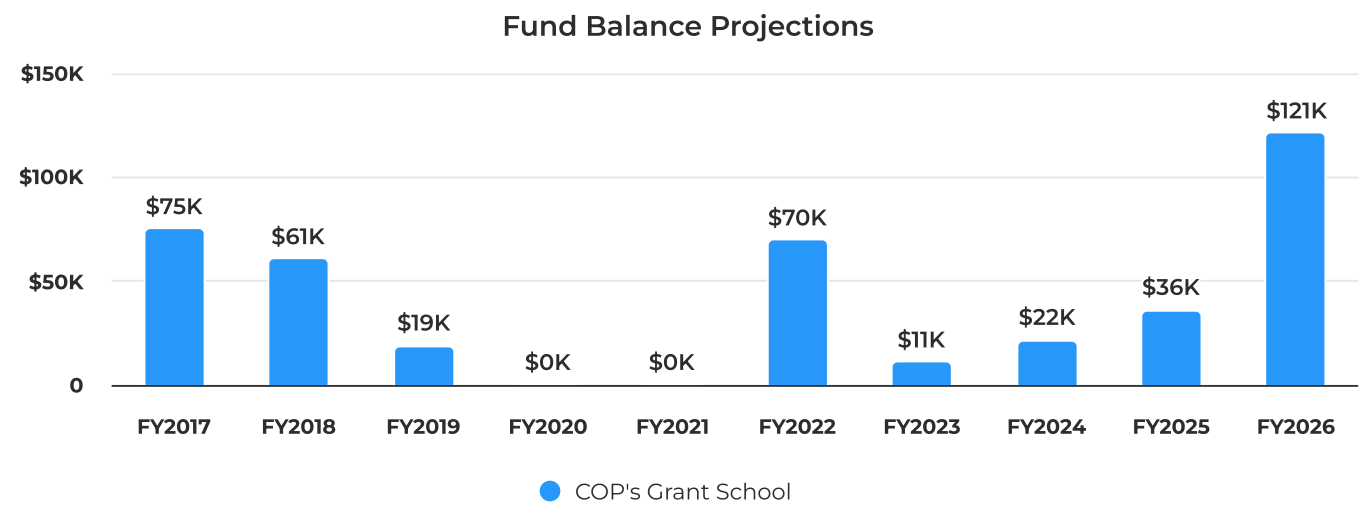
### Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------|
| Transfer           | -              | \$65,000.00      | \$65,000.00      | -                                                |
| Total Expenditures | -              | \$65,000.00      | \$65,000.00      | -                                                |





# Fund Balance



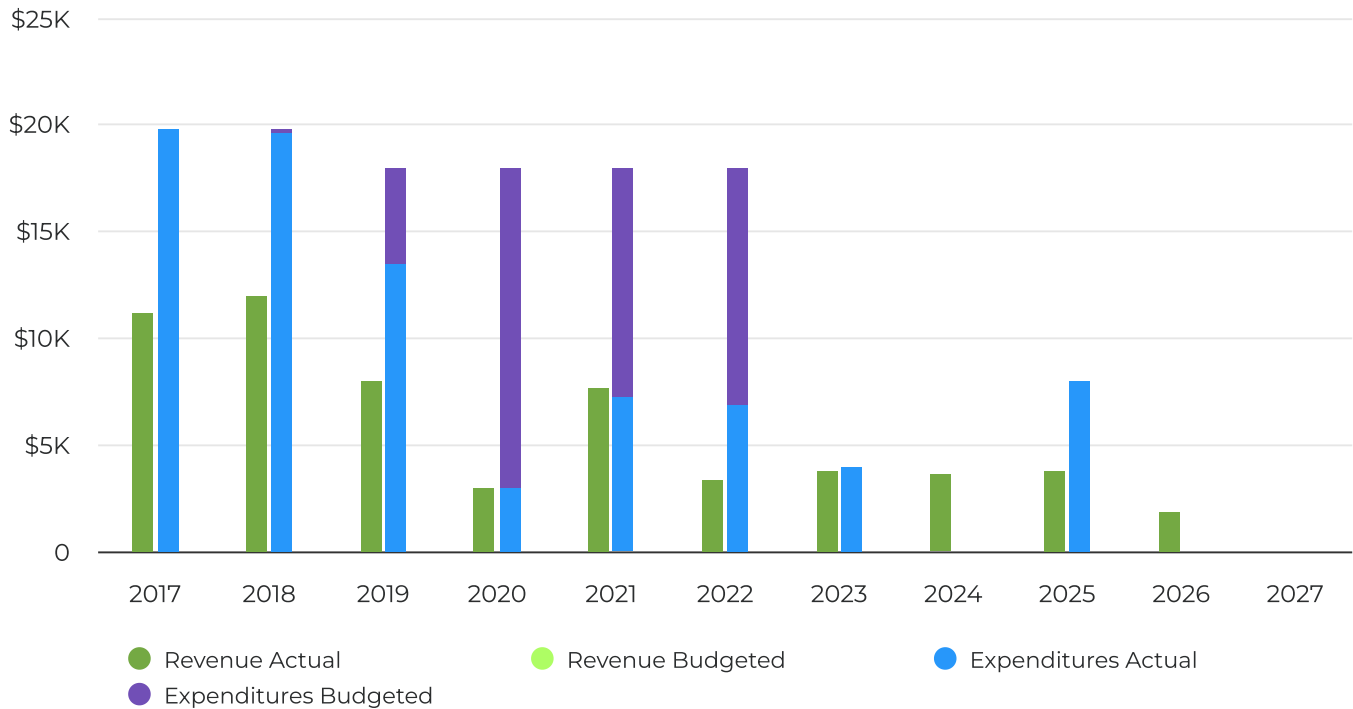
# DUI Equipment Fund

## [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.

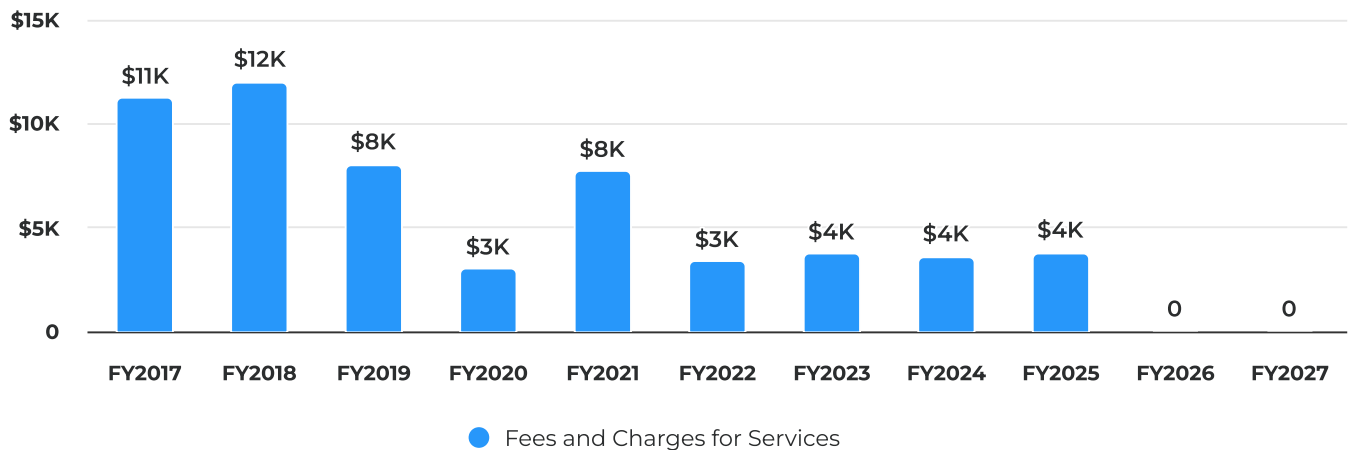
## Summary

### Revenues vs Expenditures Summary



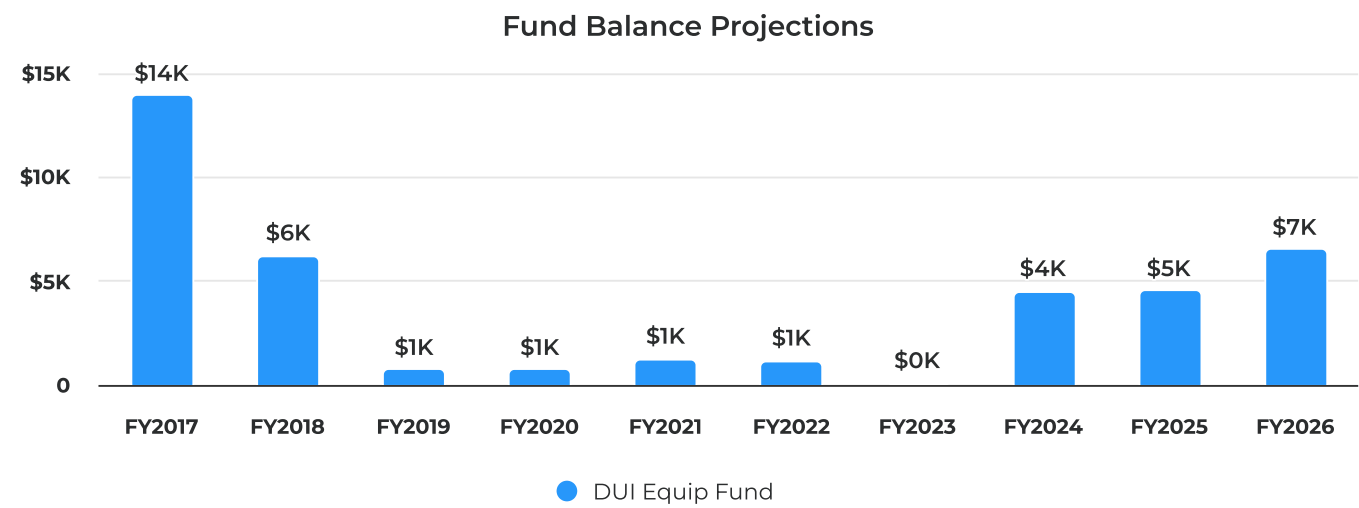
## Revenues by Revenue Source

### Historical Revenue by Revenue Source





# Fund Balance



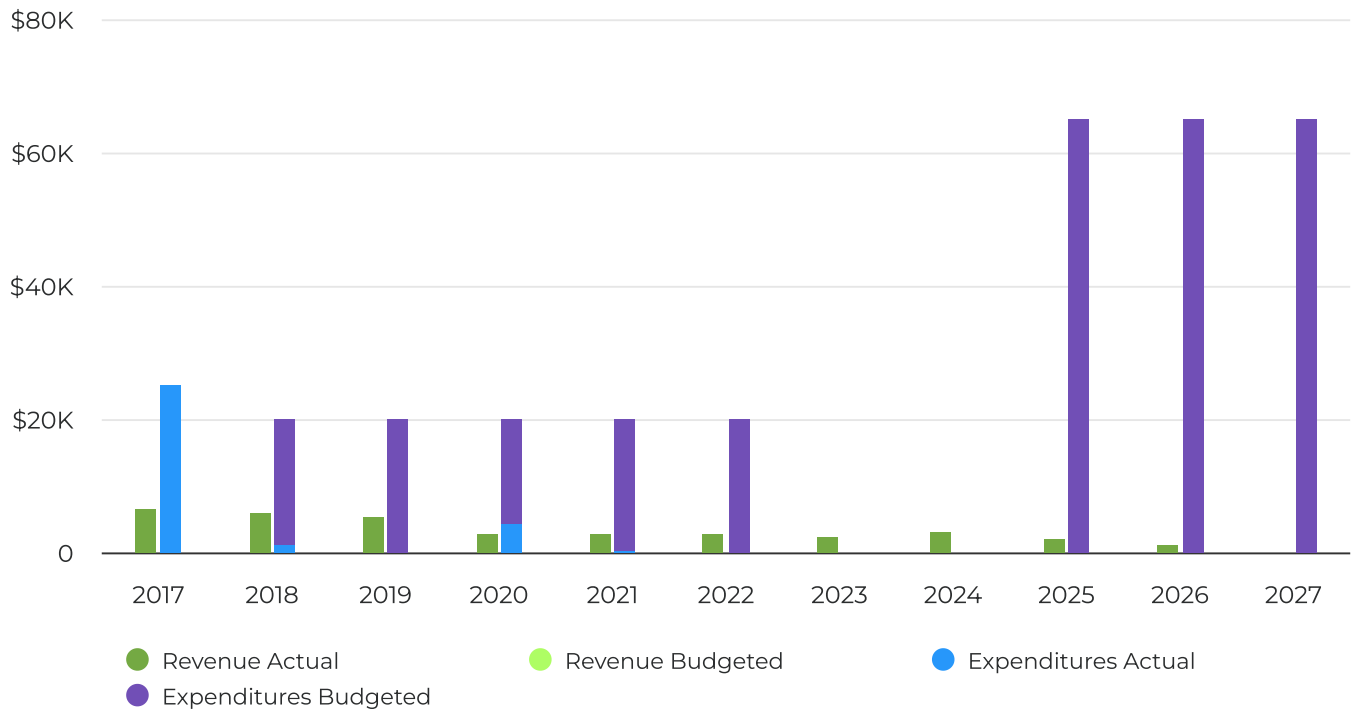
# Arrestee's Medical Costs Fund

**[Official: Sheriff]**

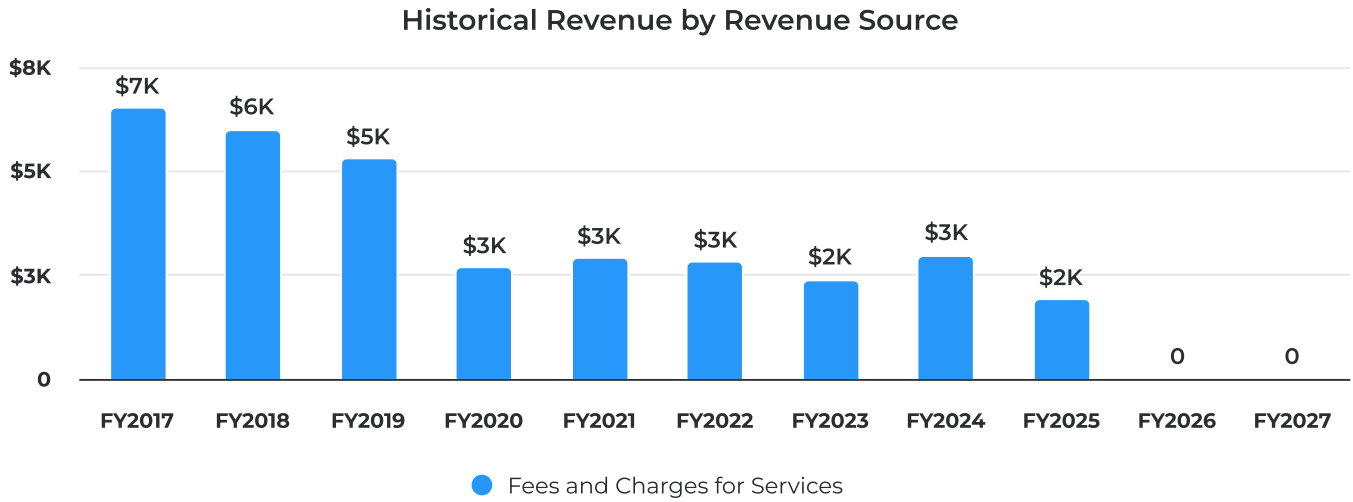
Pursuant to 730 ILCS 125/17 counties shall be entitled to a \$10 fee for each conviction or order of supervision for a criminal violation, other than a petty offense or business offense to be used solely for reimbursement to the county of costs for medical expenses and administration of the Fund. All 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

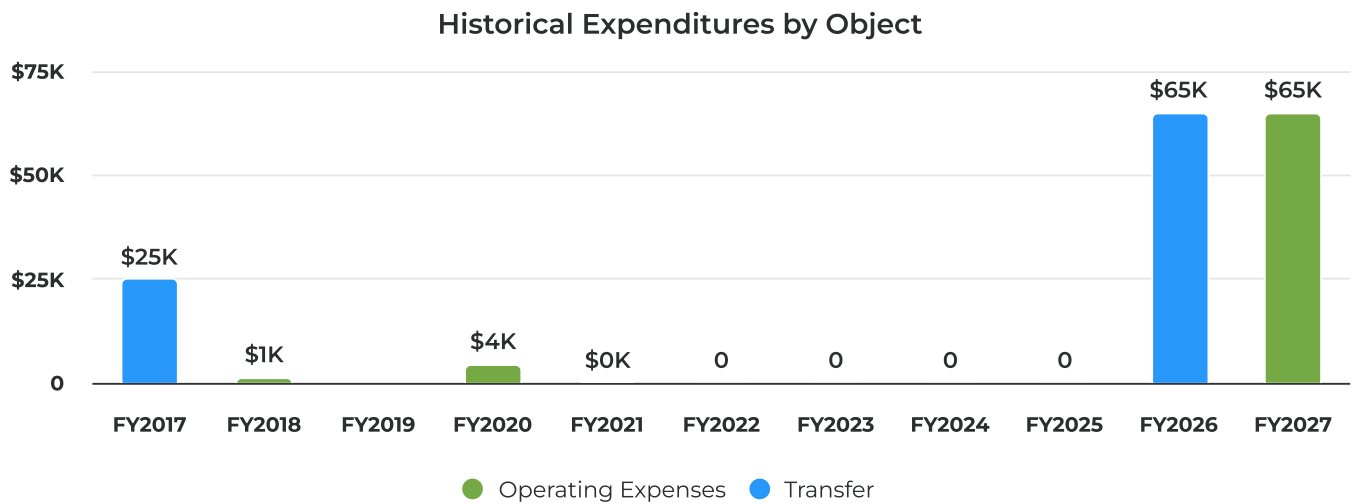
### Revenues vs Expenditures Summary



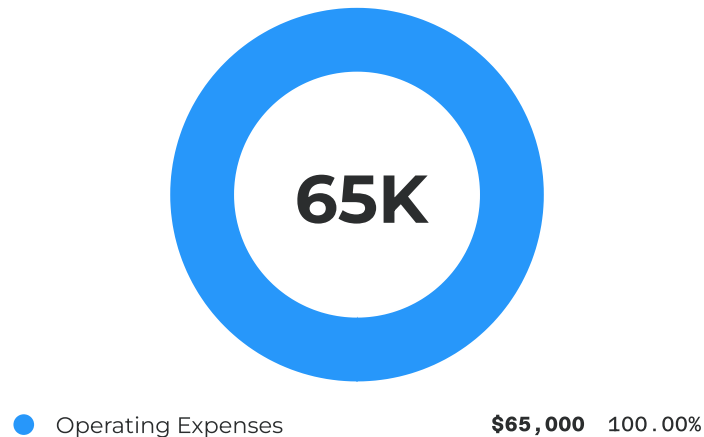
## Revenues by Revenue Source



## Expenditures by Object



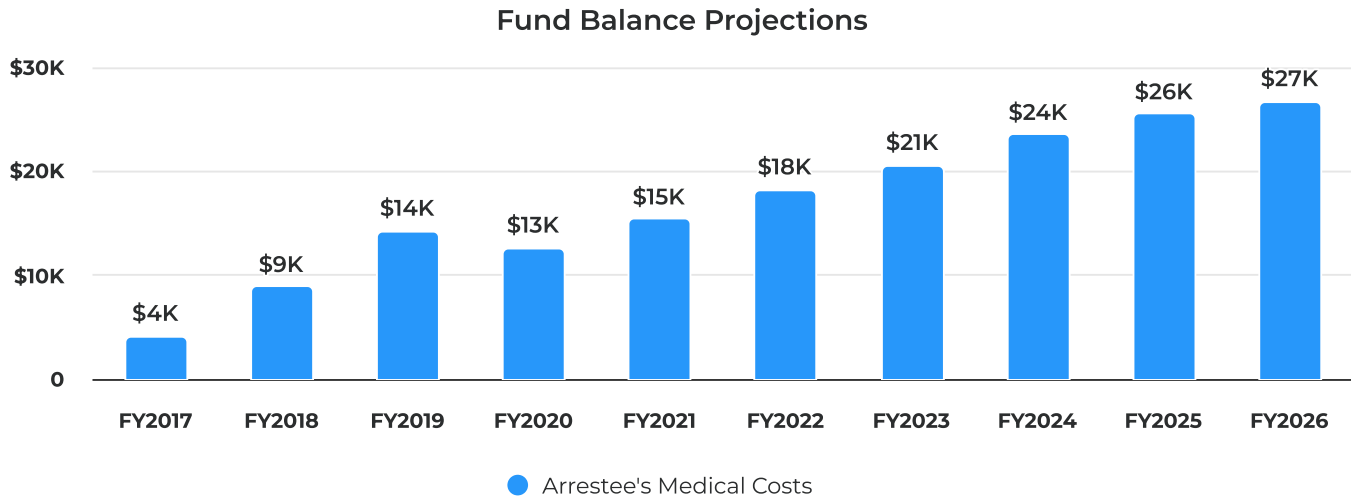
### FY27 Expenditures by Object



Expenditures by Object

| Category                  | FY 2026 Actual | FY 2026 Budgeted   | FY 2027 Budgeted   | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|---------------------------|----------------|--------------------|--------------------|--------------------------------------------------------|
| Operating Expenses        | \$65.00        | -                  | \$65,000.00        | -                                                      |
| Transfer                  | -              | \$65,000.00        | -                  | -100.00%                                               |
| <b>Total Expenditures</b> | <b>\$65.00</b> | <b>\$65,000.00</b> | <b>\$65,000.00</b> | <b>-</b>                                               |

Fund Balance



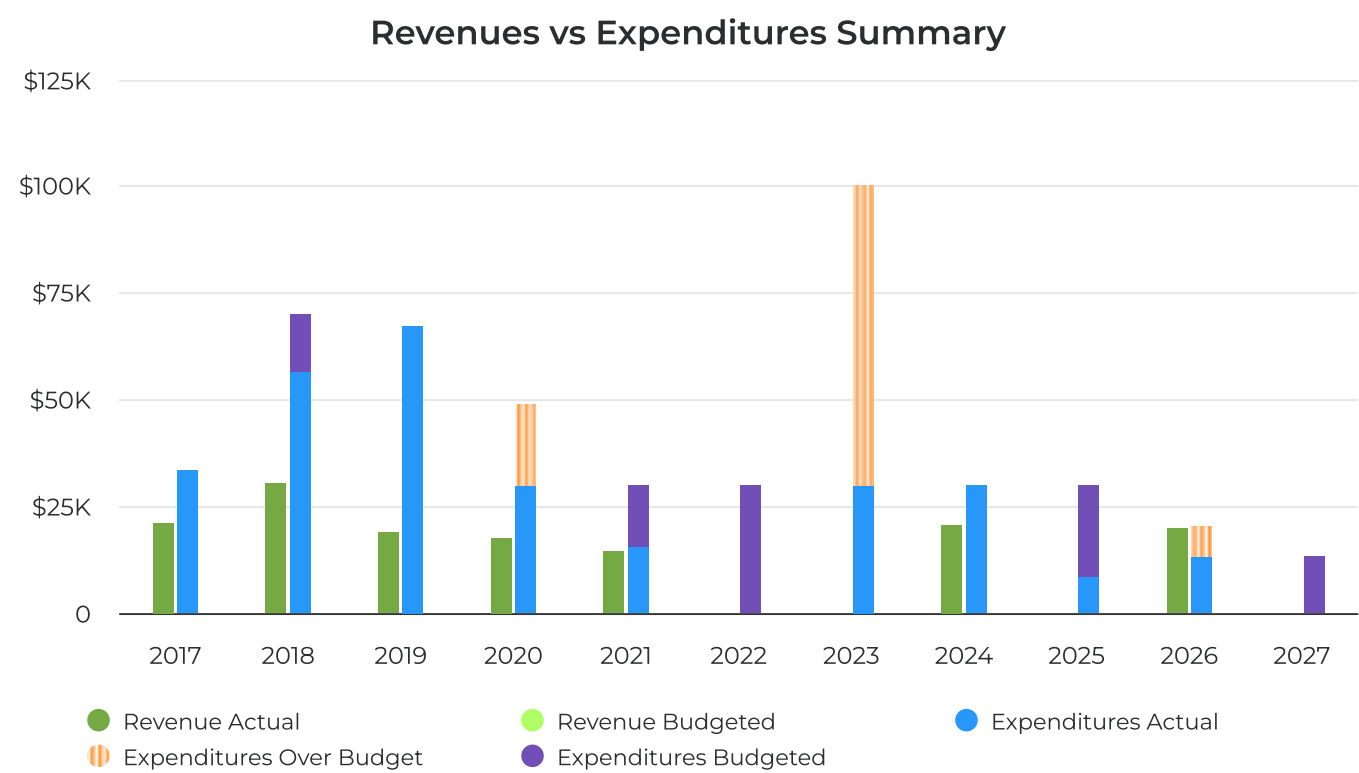
# Tax Sale in Error Interest Fund

**[Official: Treasurer]**

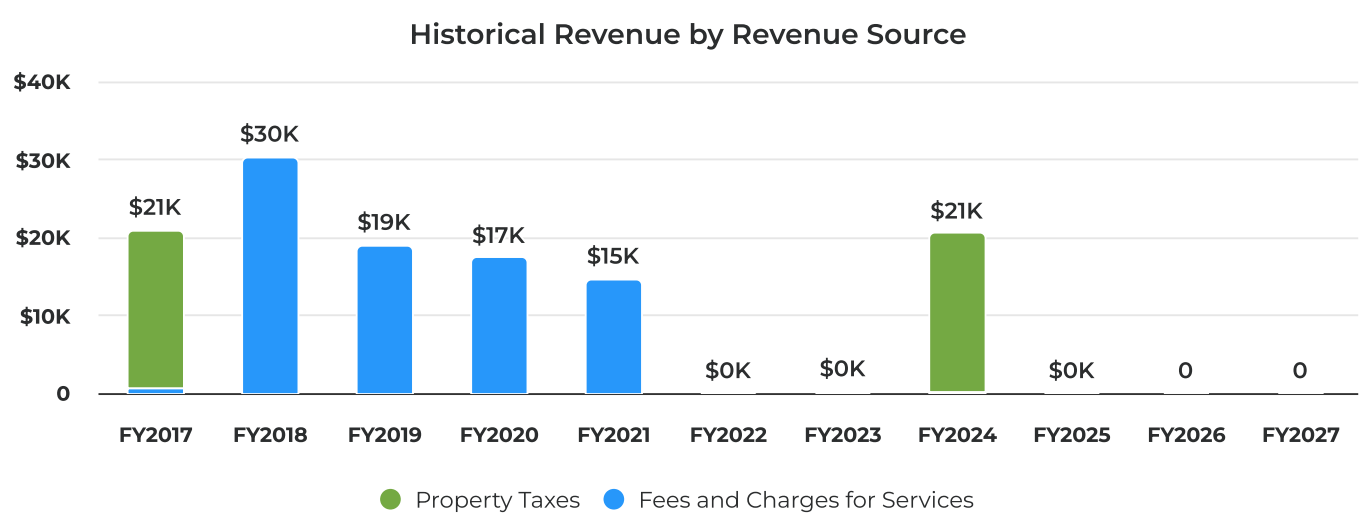
Description: This fund generates revenue through fees from the tax sale and monies are used to process tax sale in error refunds each year.

The Treasurer is the only signee for this fund.

## Summary

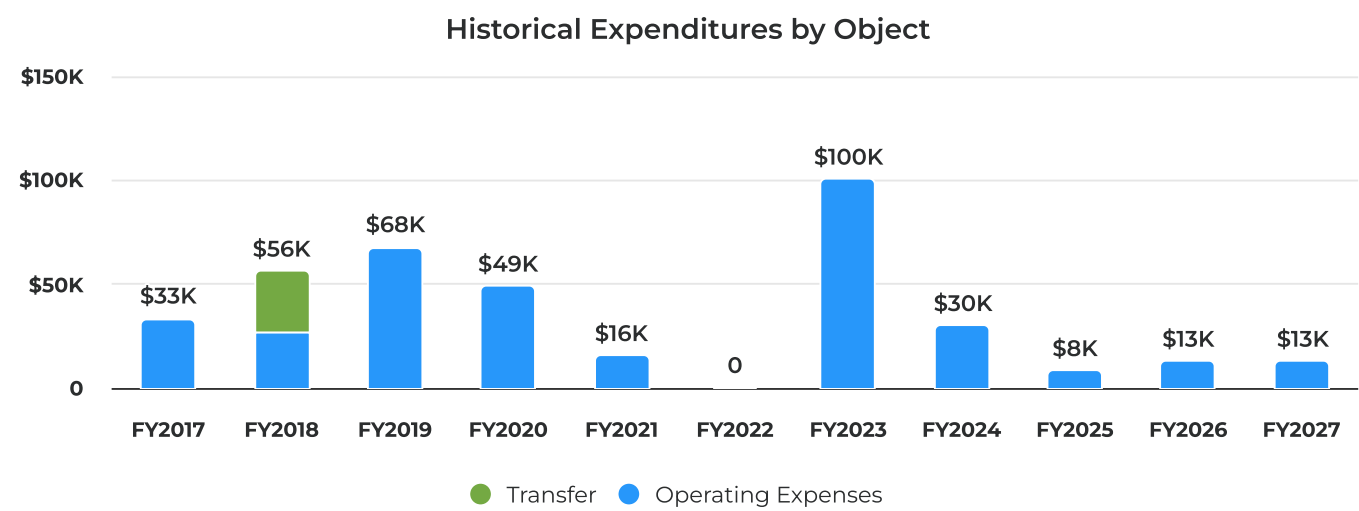


## Revenues by Revenue Source

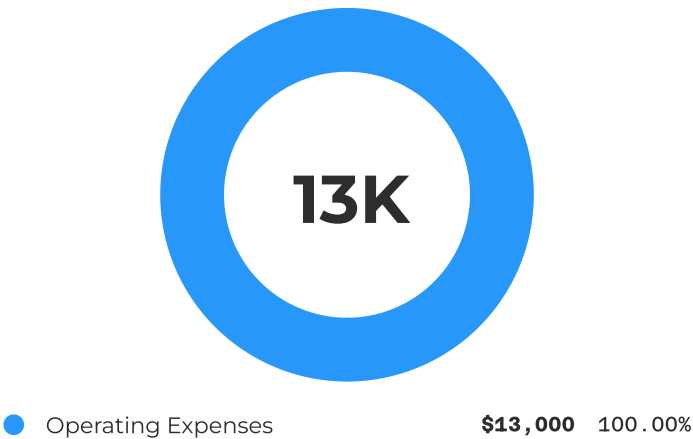




## Expenditures by Object



FY27 Expenditures by Object

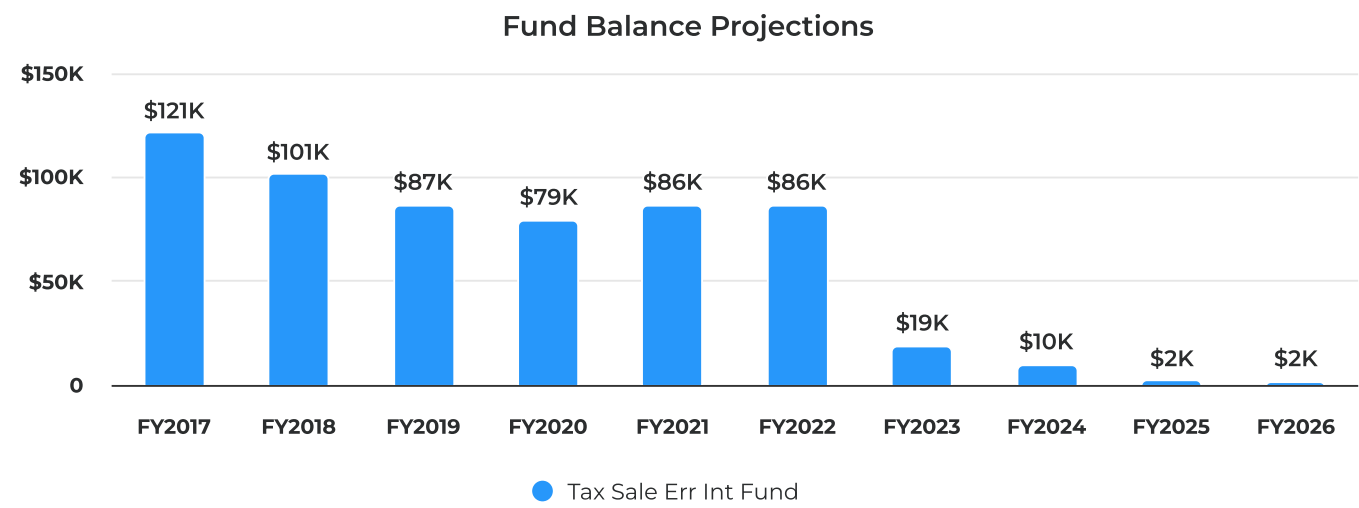


### Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Operating Expenses | \$20,126.28    | \$13,000.00      | \$13,000.00      | -                                                      |
| Total Expenditures | \$20,126.28    | \$13,000.00      | \$13,000.00      | -                                                      |



# Fund Balance



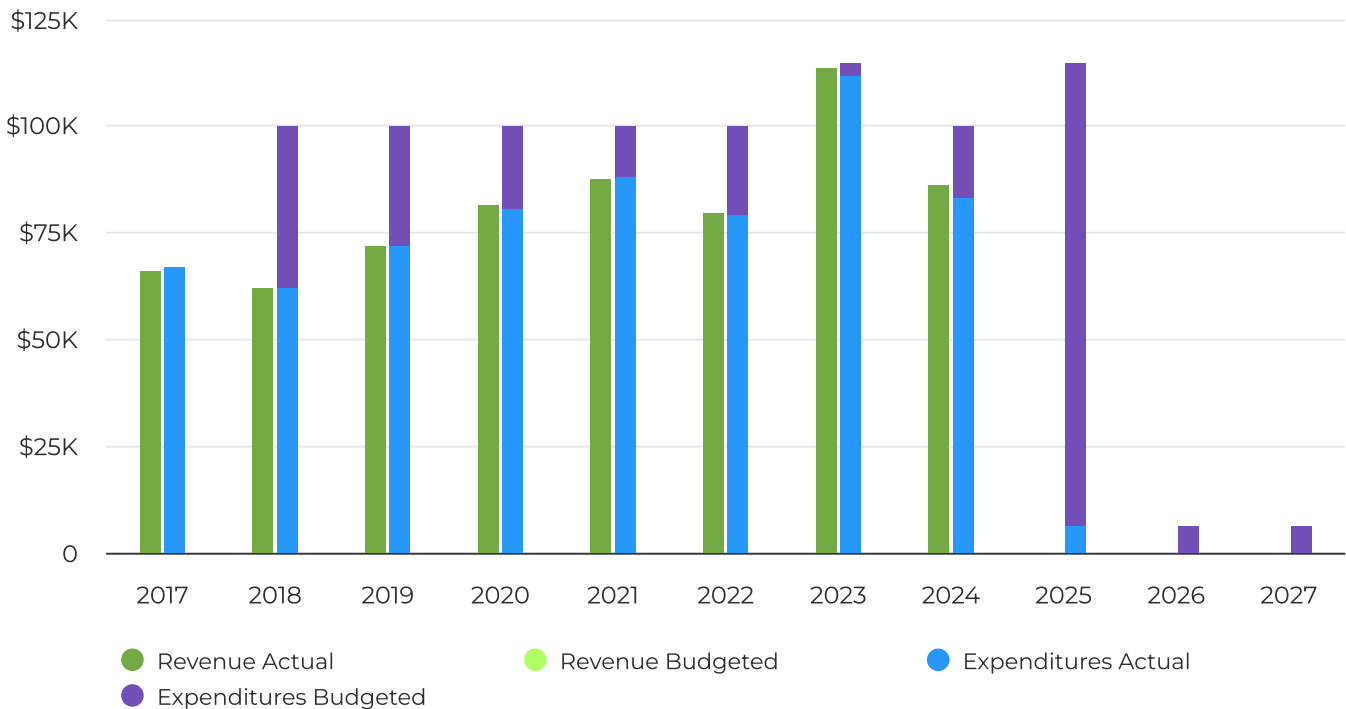
# Health Insurance Special Fund

## [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.

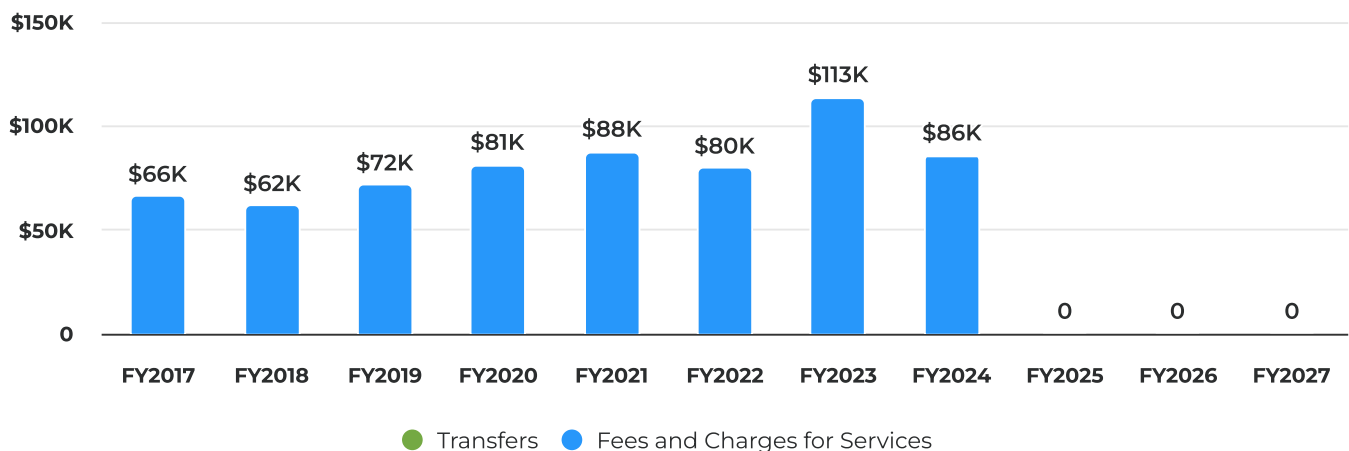
## Summary

### Revenues vs Expenditures Summary

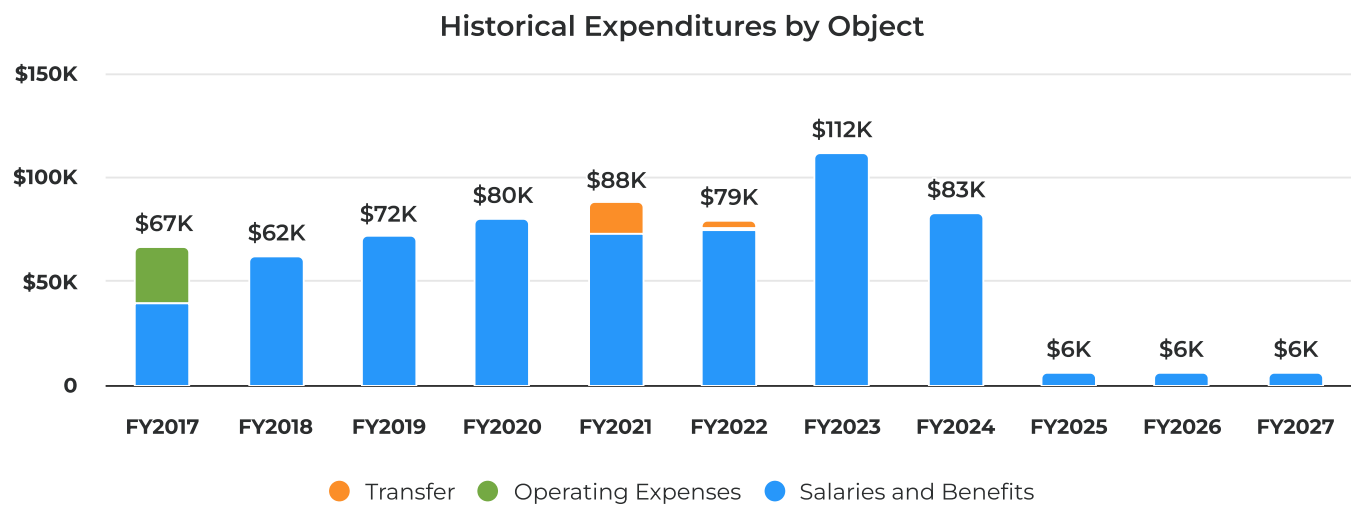


## Revenues by Revenue Source

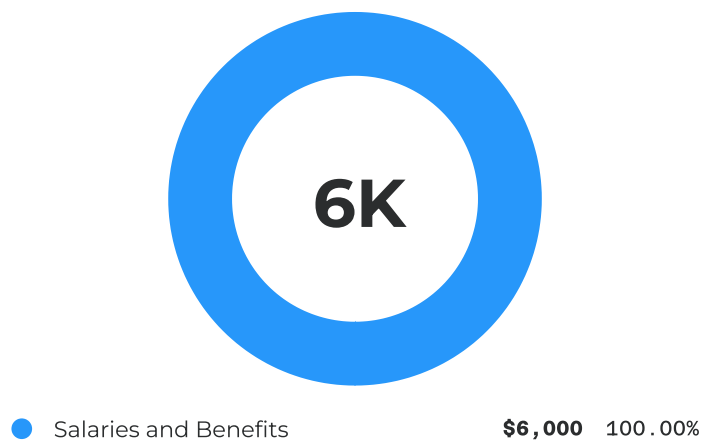
### Historical Revenue by Revenue Source



## Expenditures by Object



### FY27 Expenditures by Object

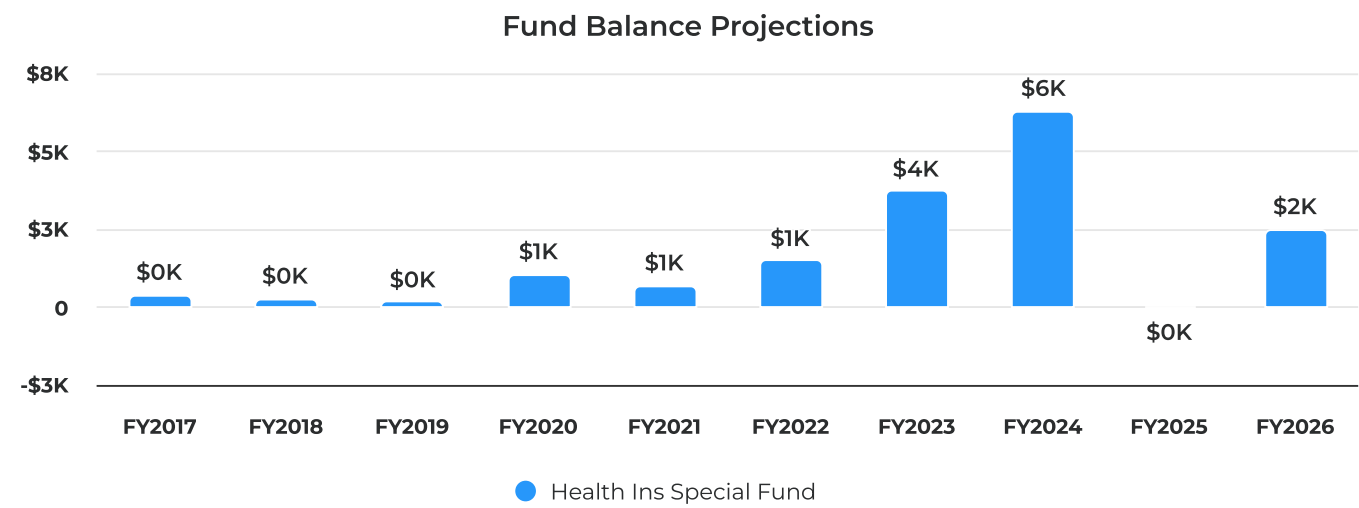


## Expenditures by Object

| Category              | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-----------------------|----------------|------------------|------------------|--------------------------------------------------|
| Salaries and Benefits | -              | \$6,000.00       | \$6,000.00       | -                                                |
| Total Expenditures    | -              | \$6,000.00       | \$6,000.00       | -                                                |



# Fund Balance



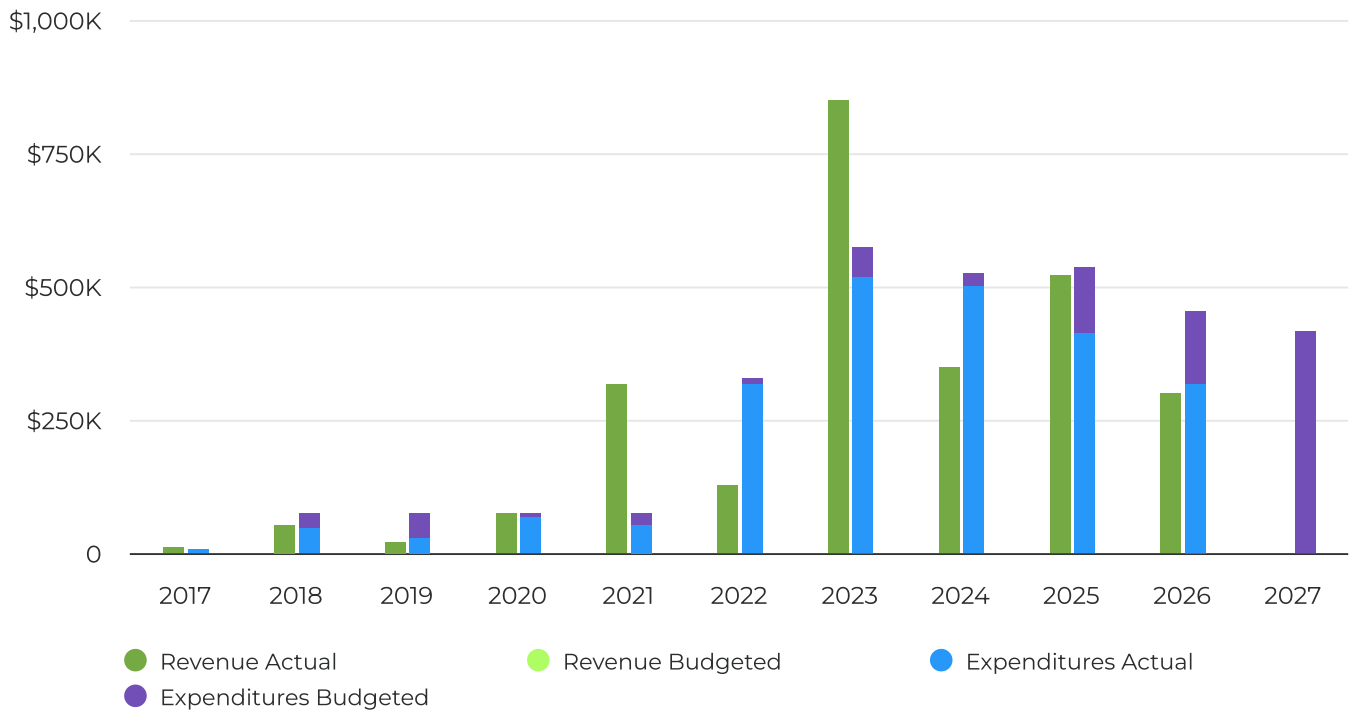
# Macoupin County Grant Fund

[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

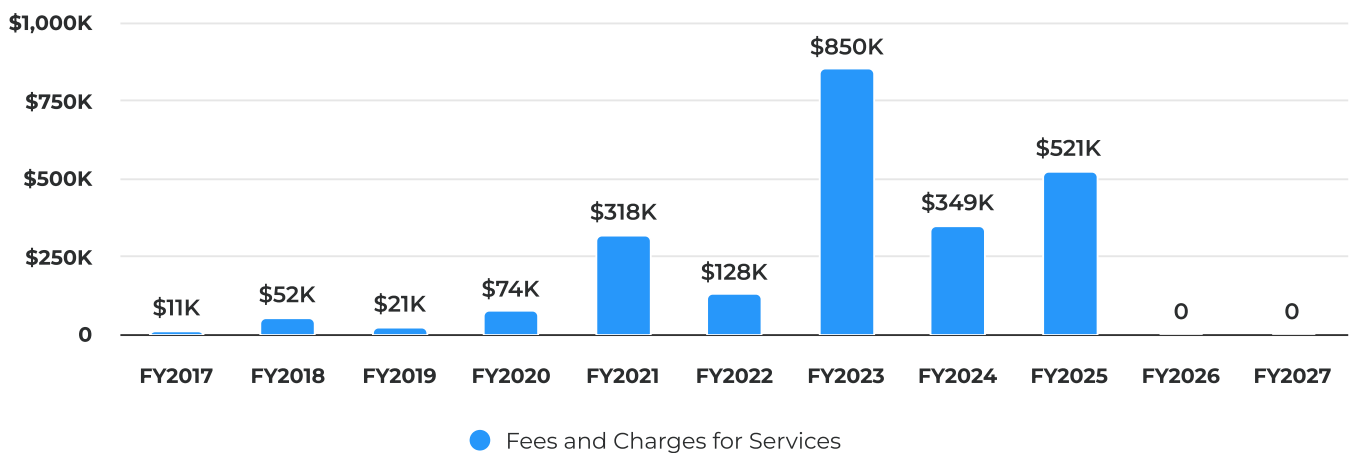
## Summary

### Revenues vs Expenditures Summary

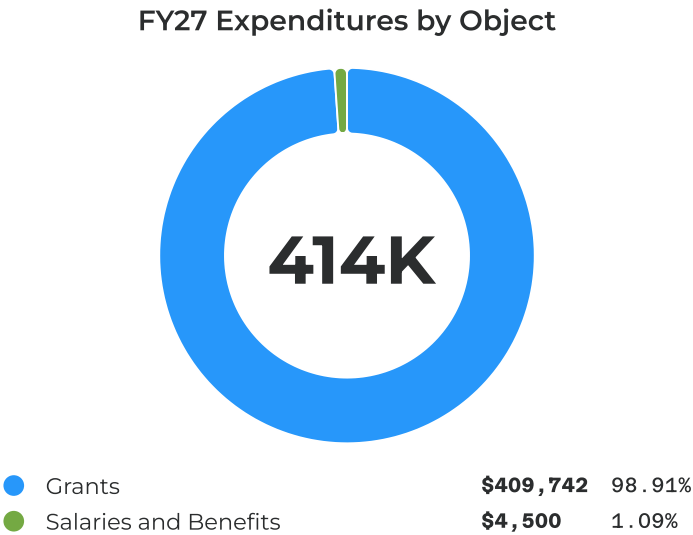
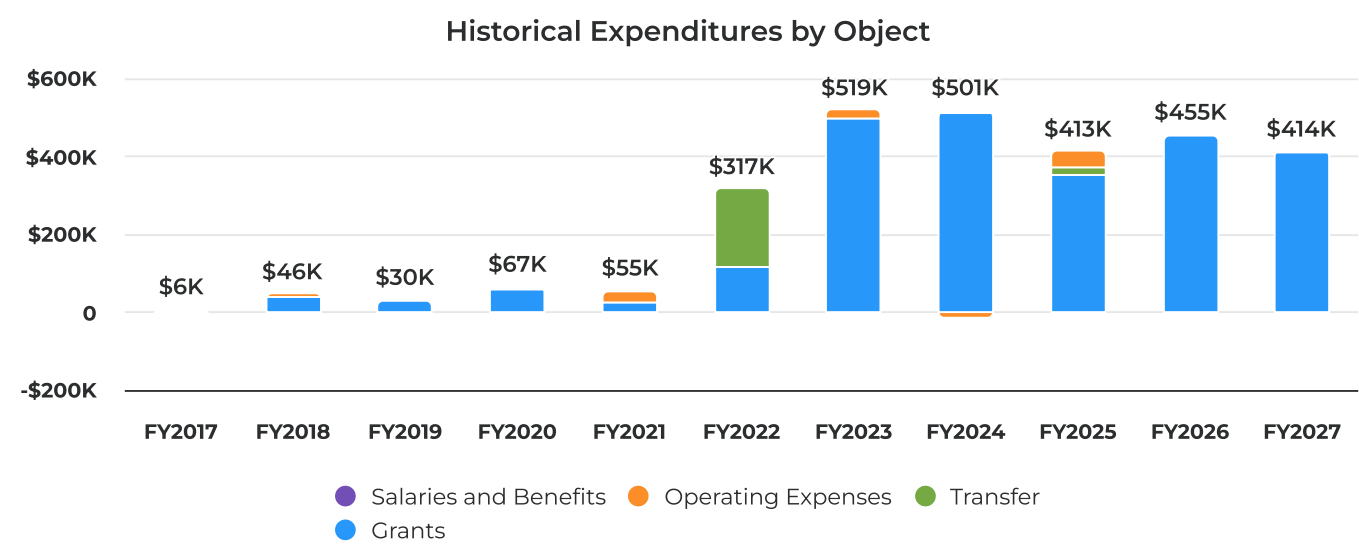


## Revenues by Revenue Source

### Historical Revenue by Revenue Source



## Expenditures by Object

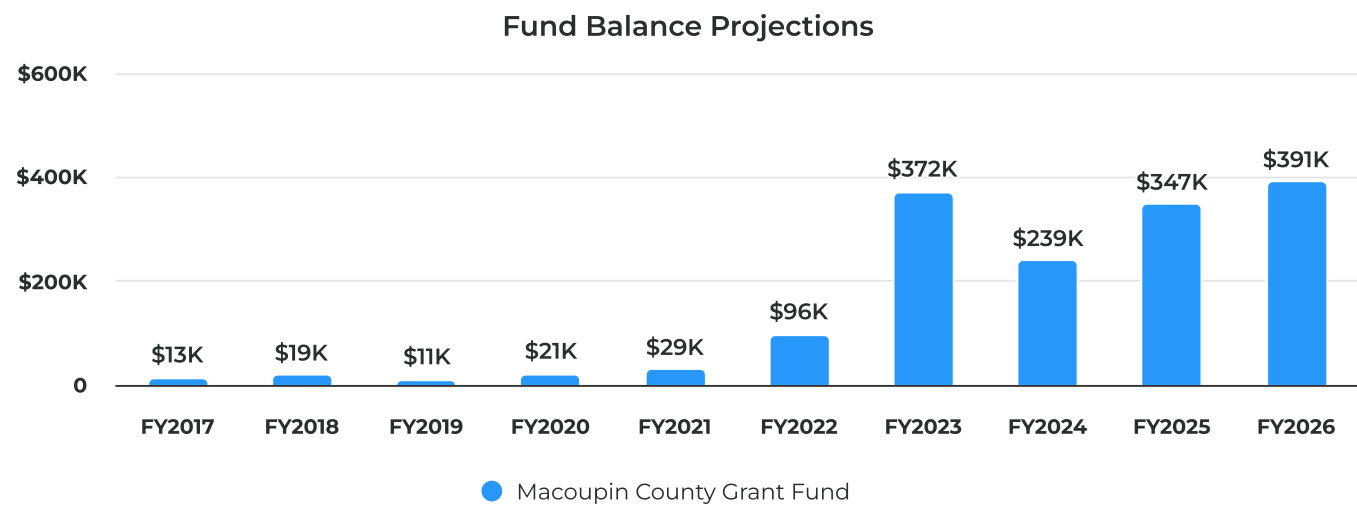


## Expenditures by Object

| Category              | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-----------------------|----------------|------------------|------------------|--------------------------------------------------|
| Salaries and Benefits | -              | -                | \$4,500.00       | -                                                |
| Grants                | \$318,184.93   | \$455,000.00     | \$409,741.66     | -9.95%                                           |
| Operating Expenses    | \$48.00        | -                | -                | -                                                |
| Total Expenditures    | \$318,232.93   | \$455,000.00     | \$414,241.66     | -8.96%                                           |



# Fund Balance





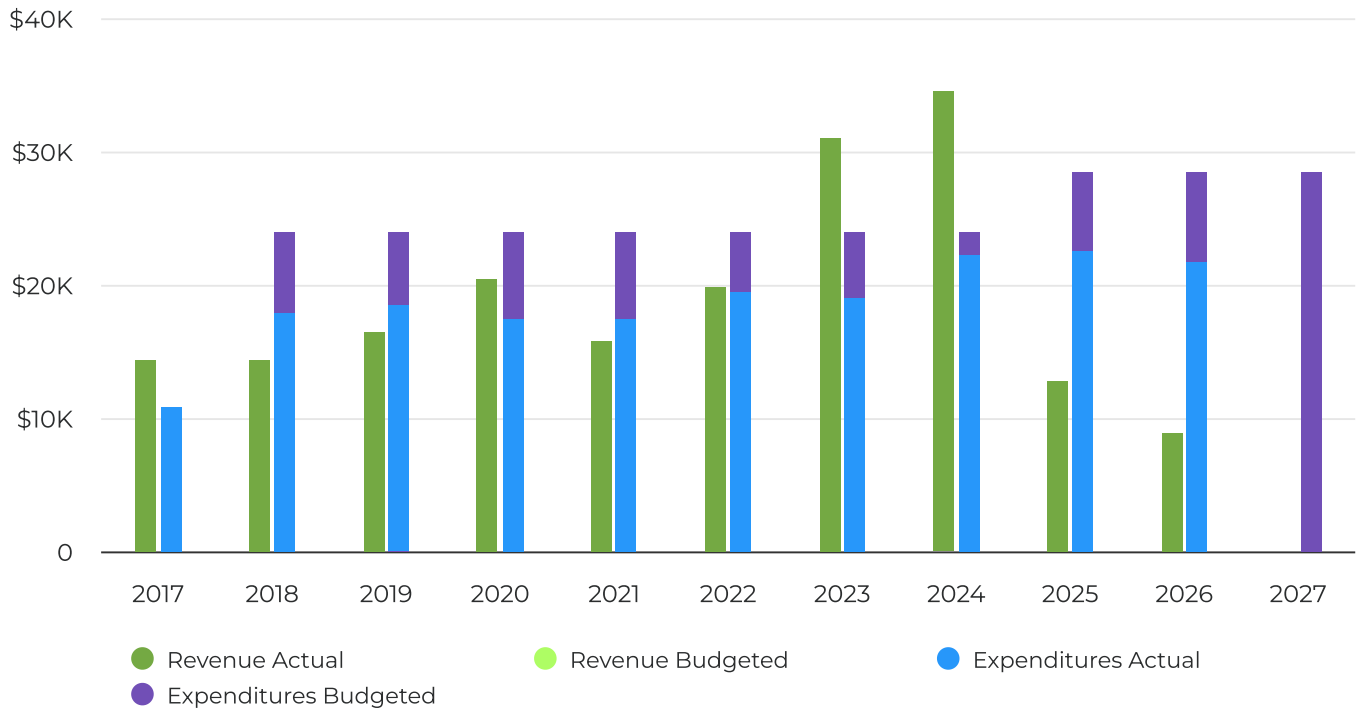
# Pet Population Fund

## [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.

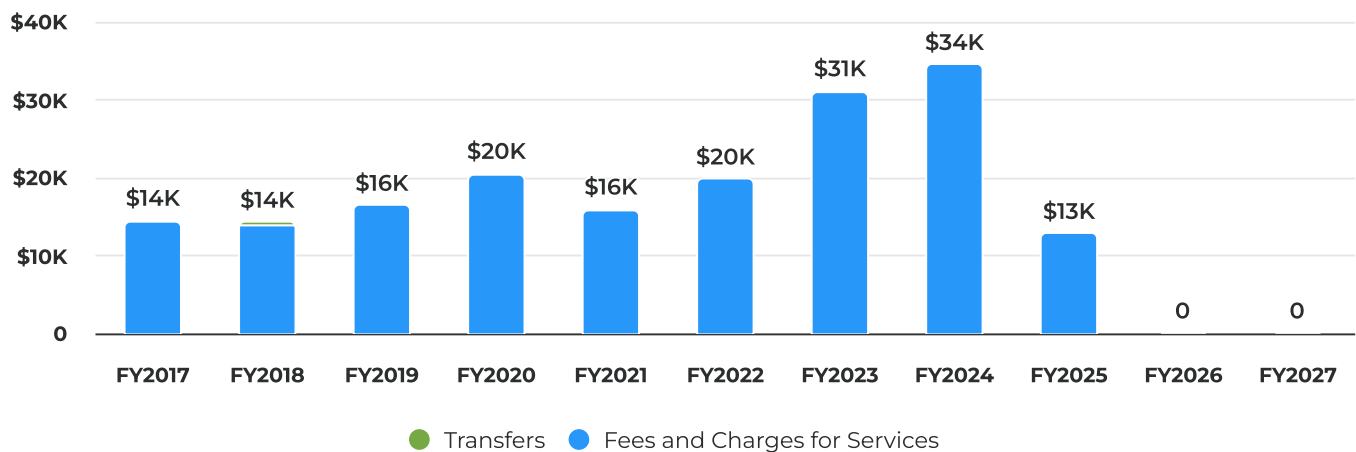
## Summary

### Revenues vs Expenditures Summary

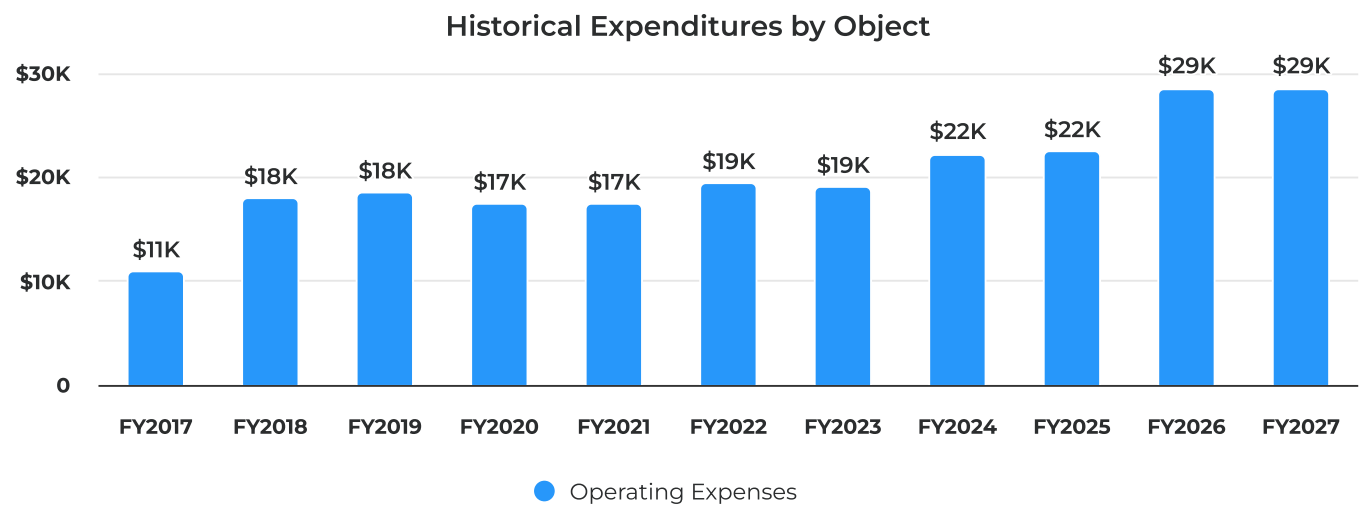


## Revenues by Revenue Source

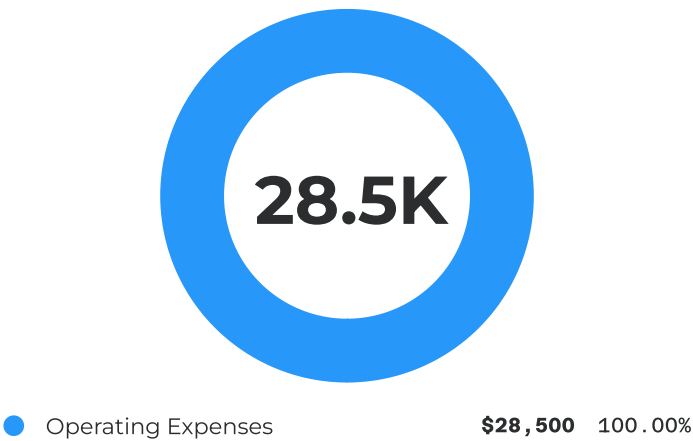
### Historical Revenue by Revenue Source



## Expenditures by Object



### FY27 Expenditures by Object

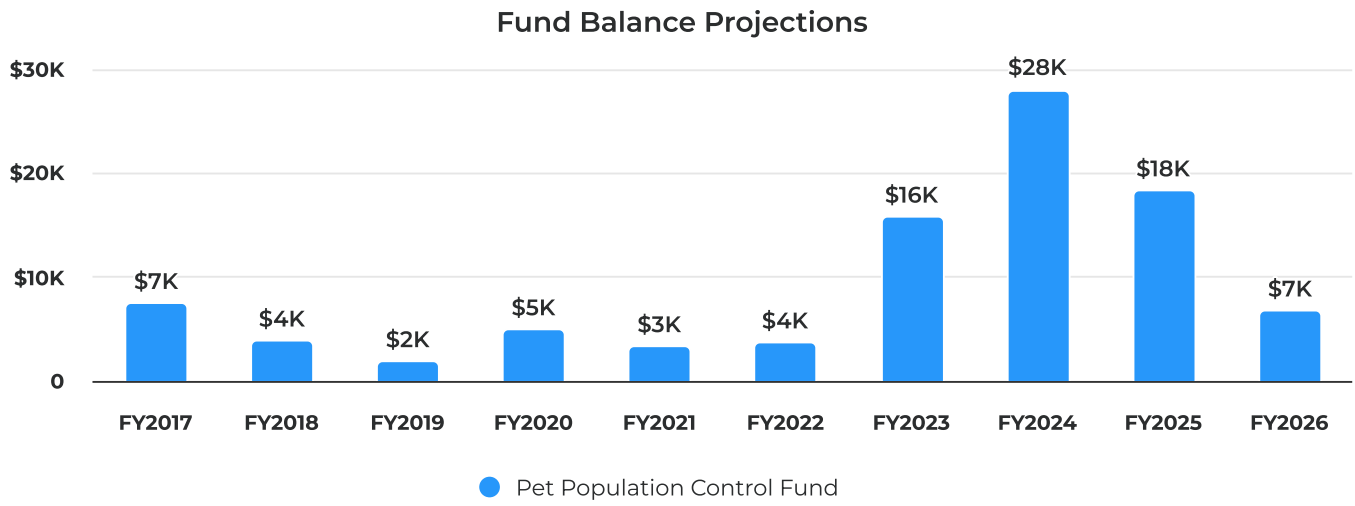


### Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Operating Expenses | \$21,640.90    | \$28,500.00      | \$28,500.00      | -                                                      |
| Total Expenditures | \$21,640.90    | \$28,500.00      | \$28,500.00      | -                                                      |



## Fund Balance

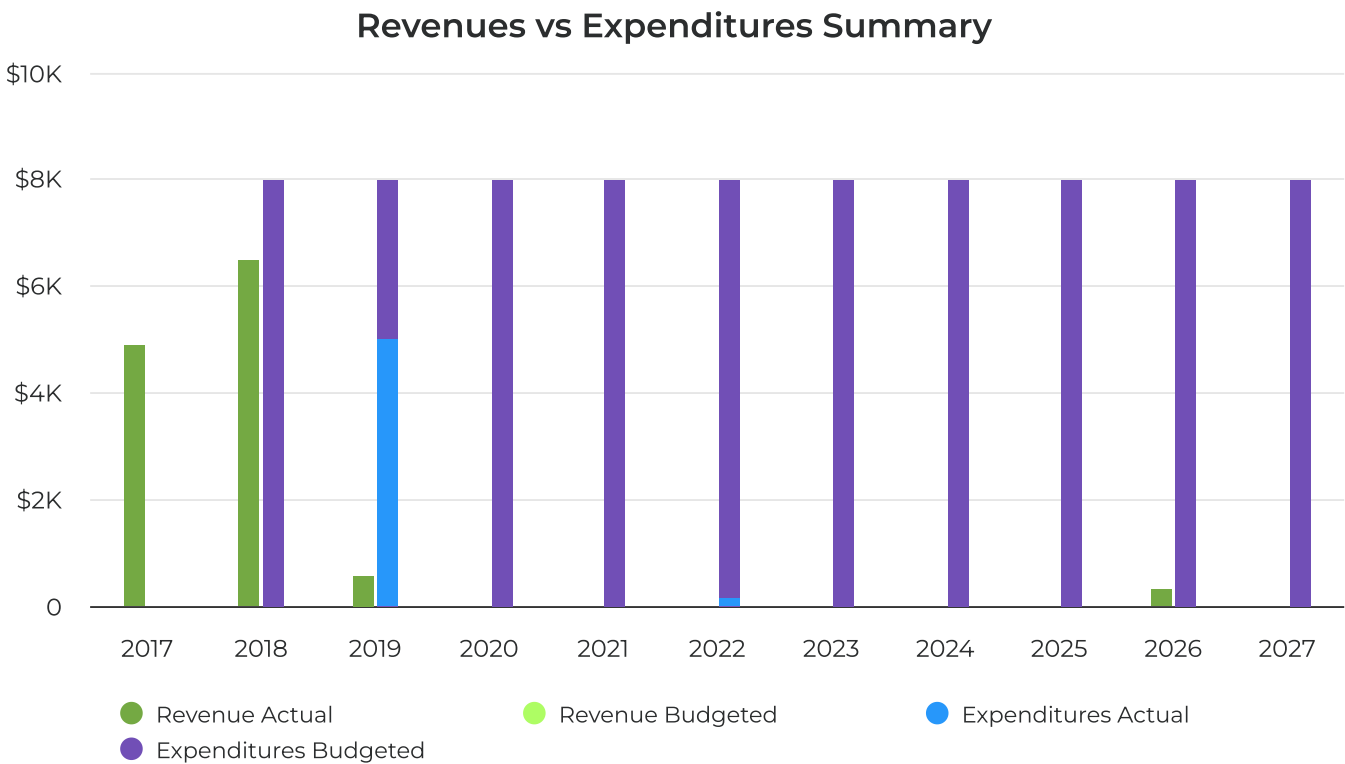


# Macoupin Co. Tourism Fund

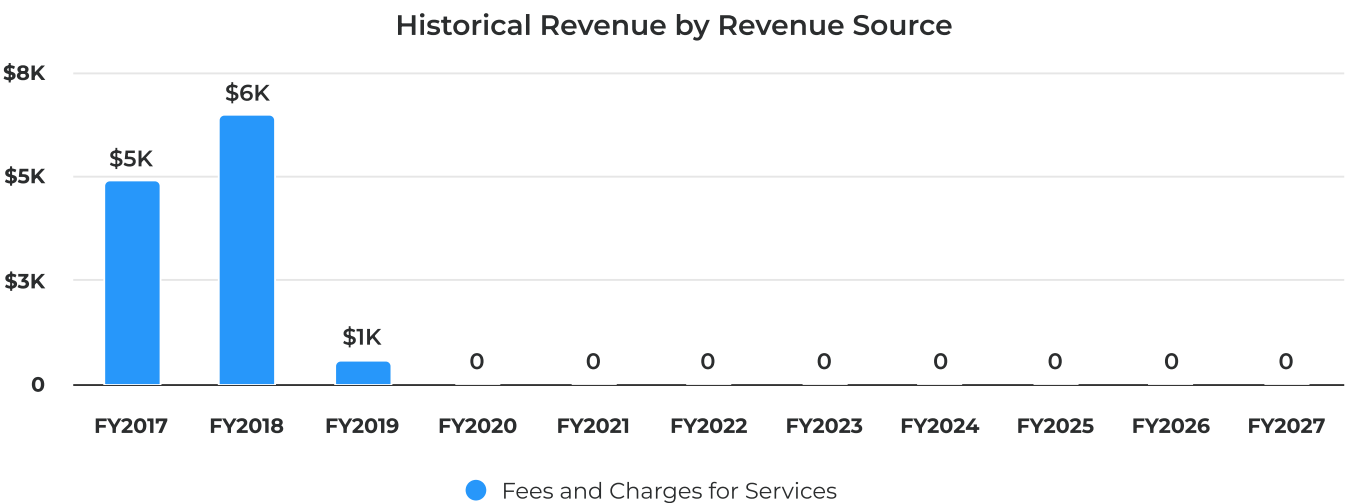
**[Official: Tourism Commission, County Board]**

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.

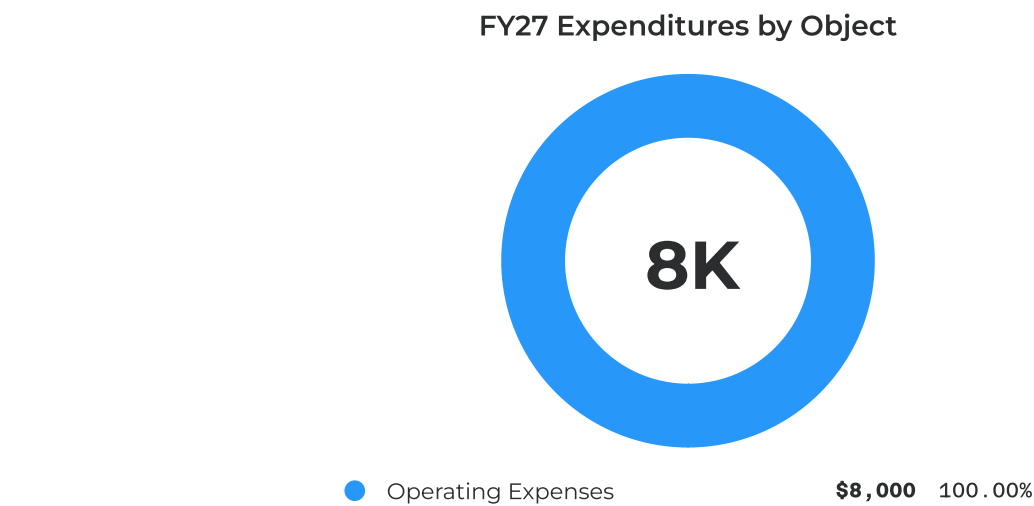
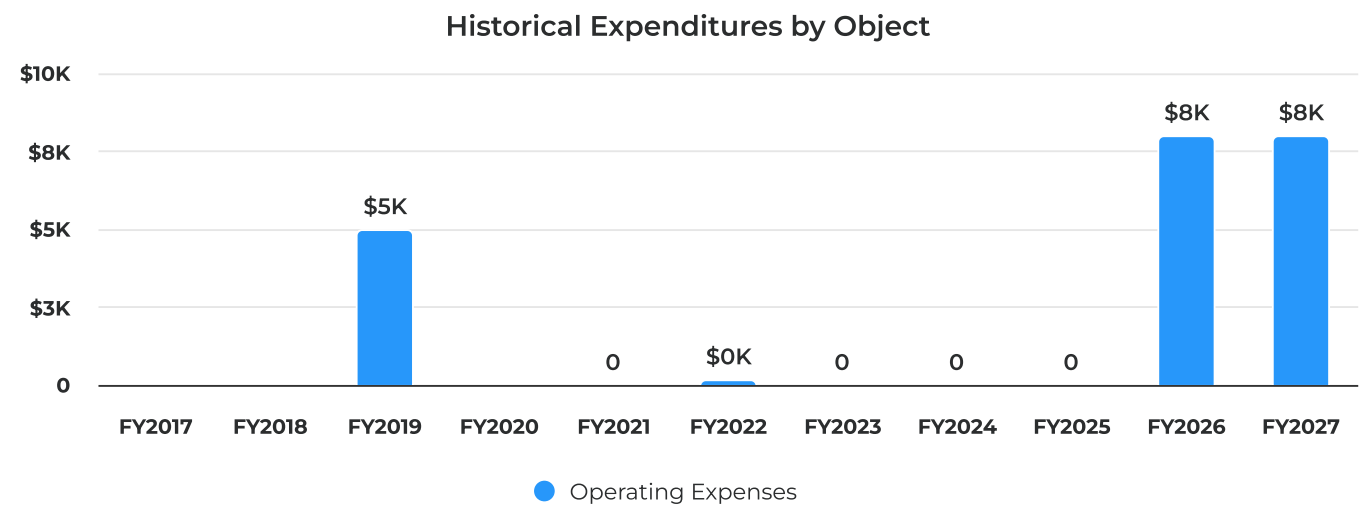
## Summary



## Revenues by Revenue Source



## Expenditures by Object

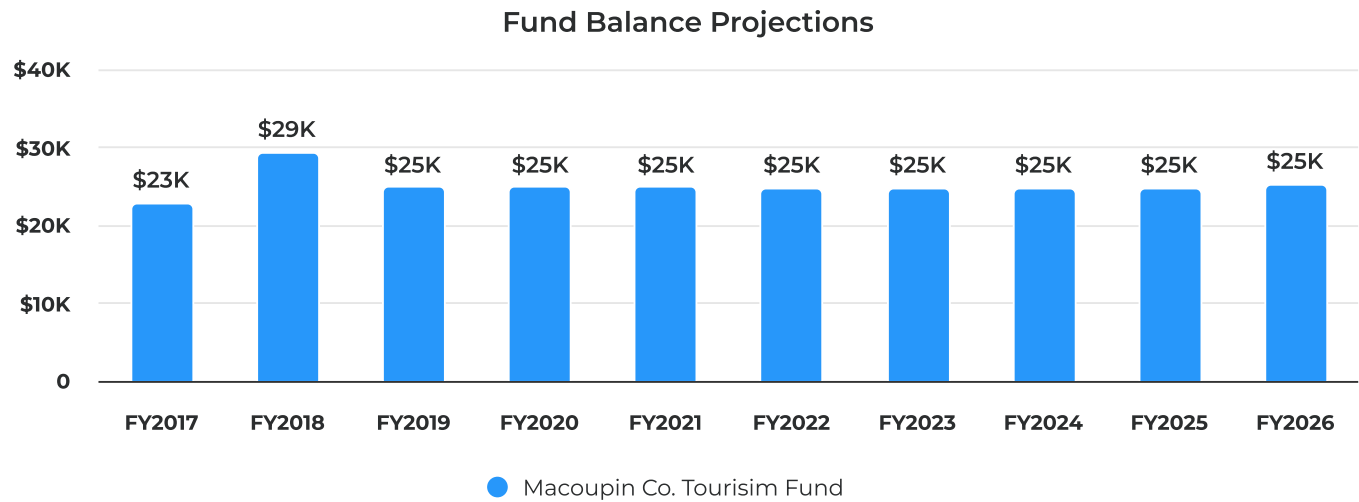


### Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Operating Expenses | -              | \$8,000.00       | \$8,000.00       | -                                                      |
| Total Expenditures | -              | \$8,000.00       | \$8,000.00       | -                                                      |



# Fund Balance

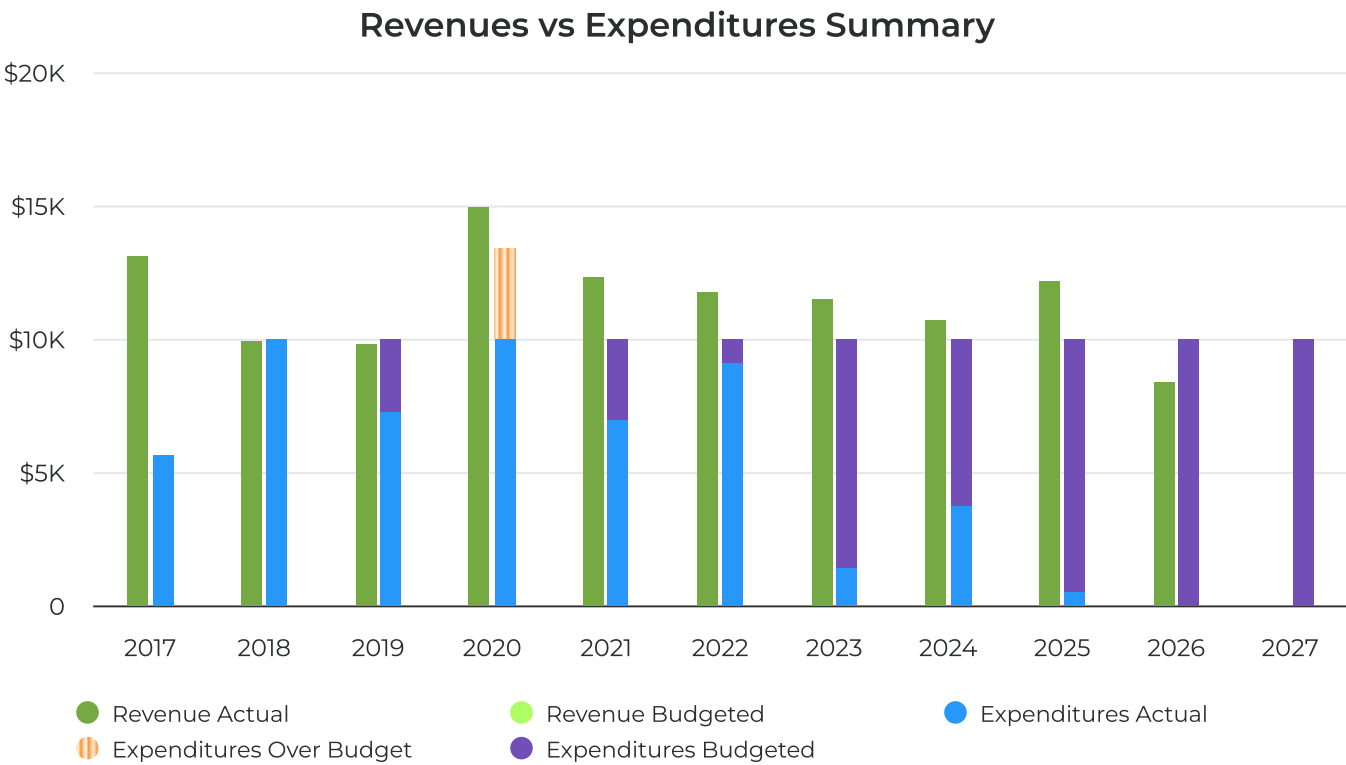


# Vital Records Automation Fund

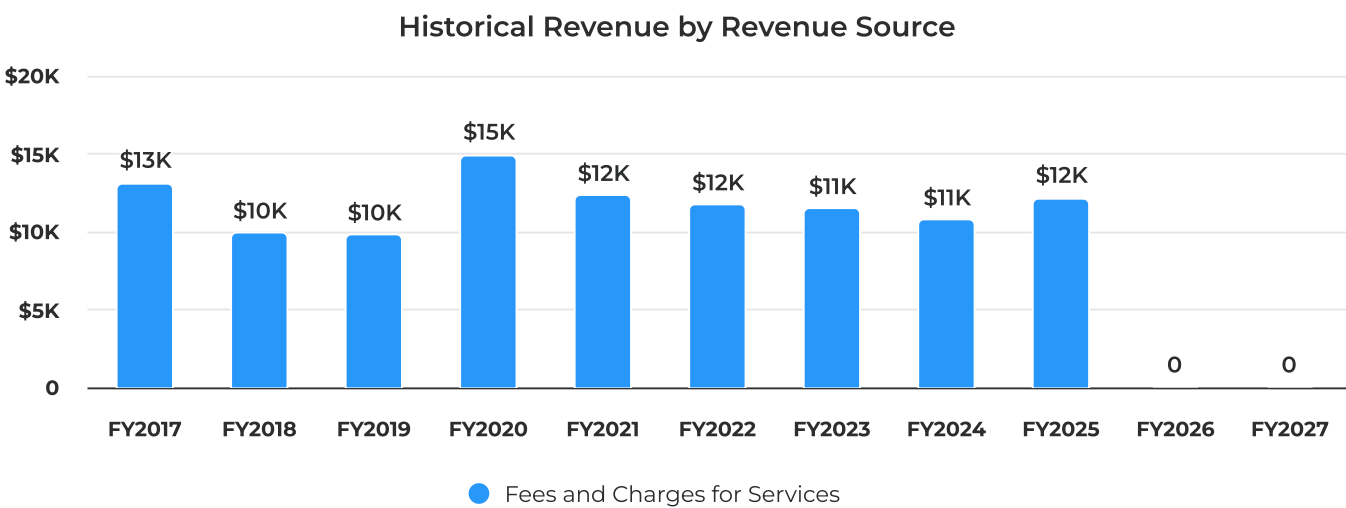
**[Official: County Clerk]**

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.

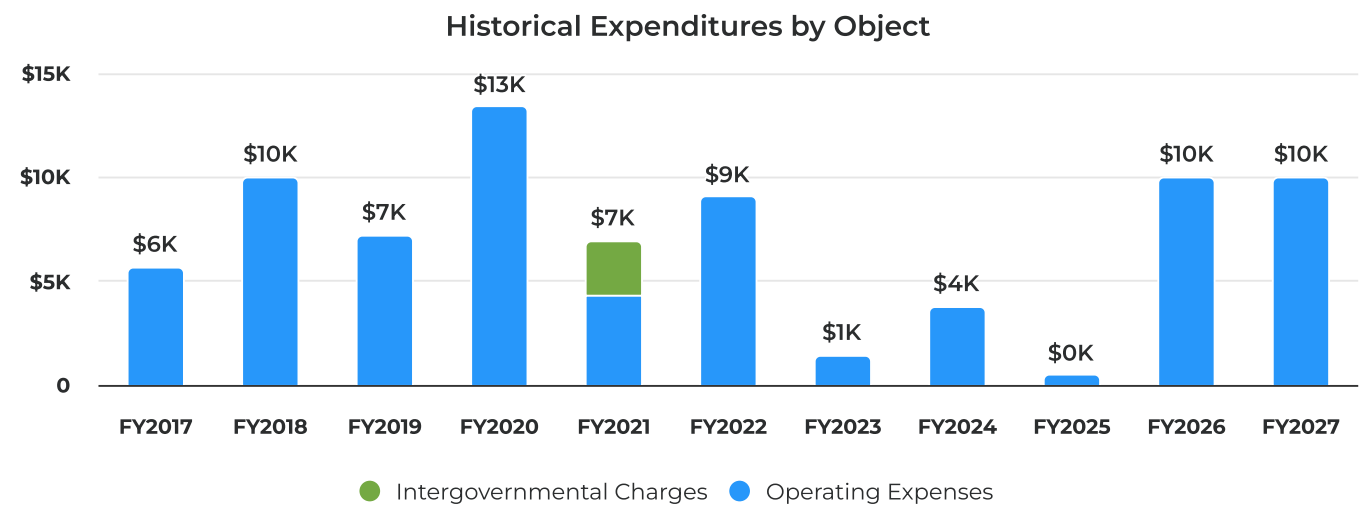
## Summary



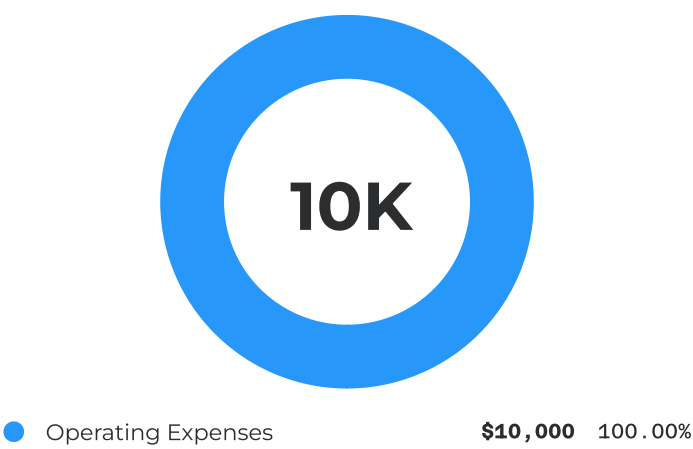
## Revenues by Revenue Source



## Expenditures by Object



### FY27 Expenditures by Object



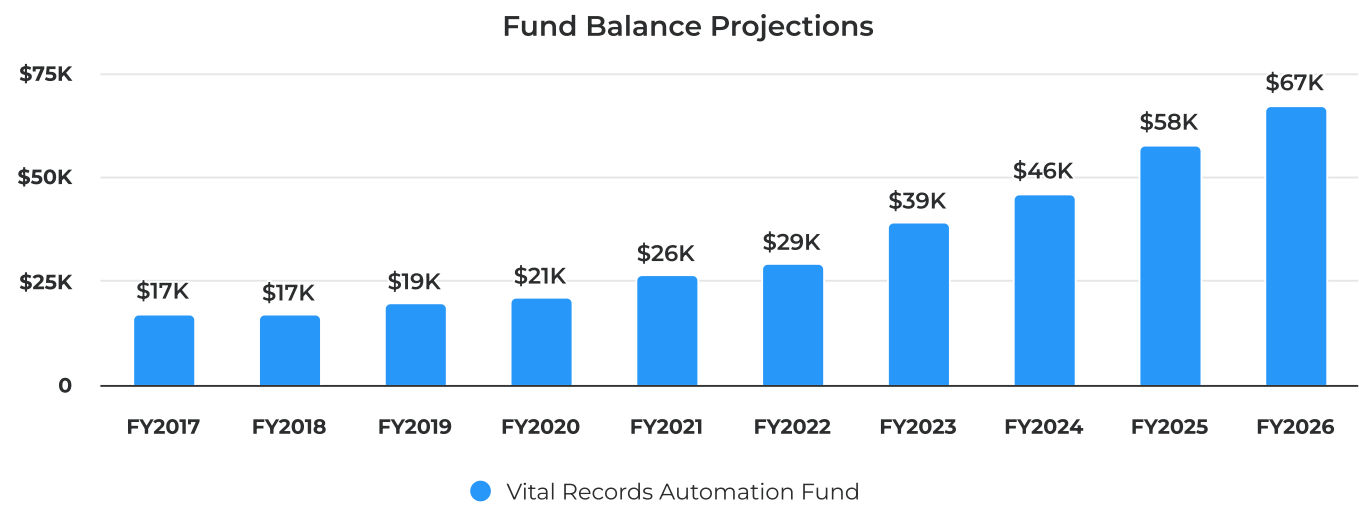
### Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------|
| Operating Expenses | -              | \$10,000.00      | \$10,000.00      | -                                                |
| Total Expenditures | -              | \$10,000.00      | \$10,000.00      | -                                                |





# Fund Balance



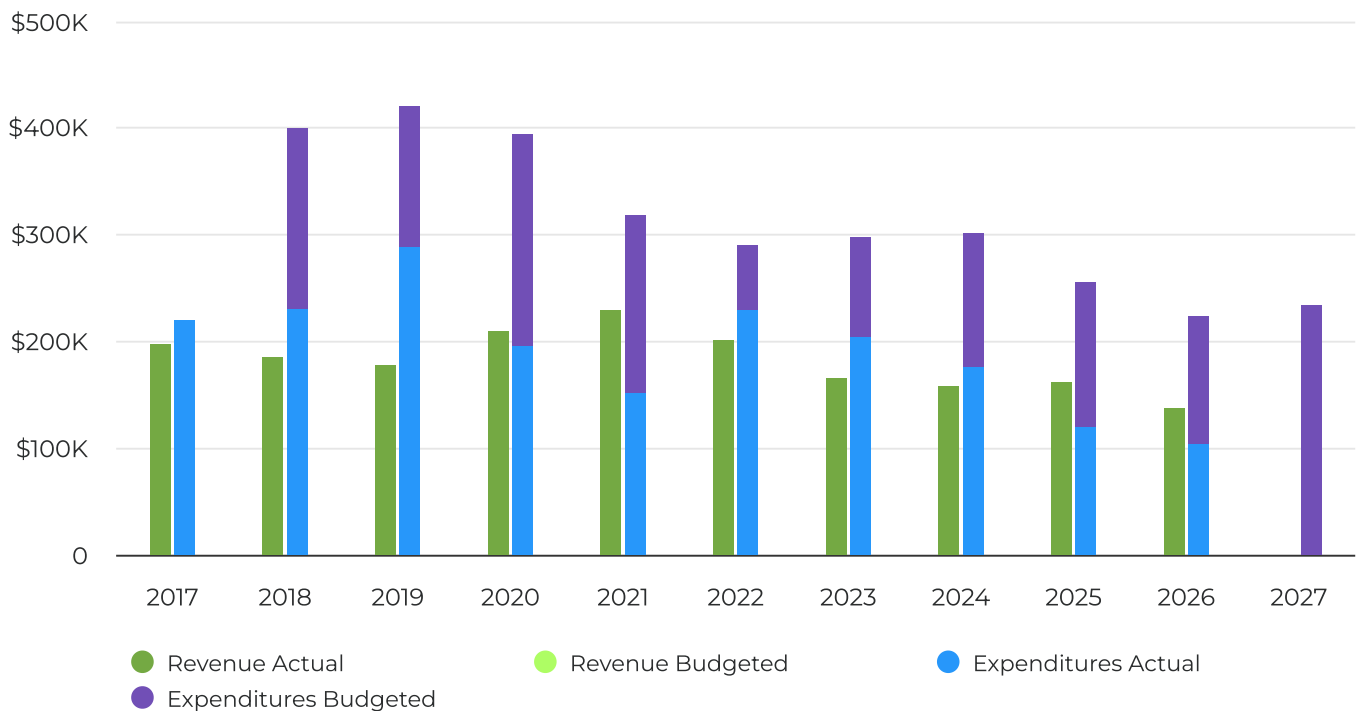
# GIS Fund

## [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.

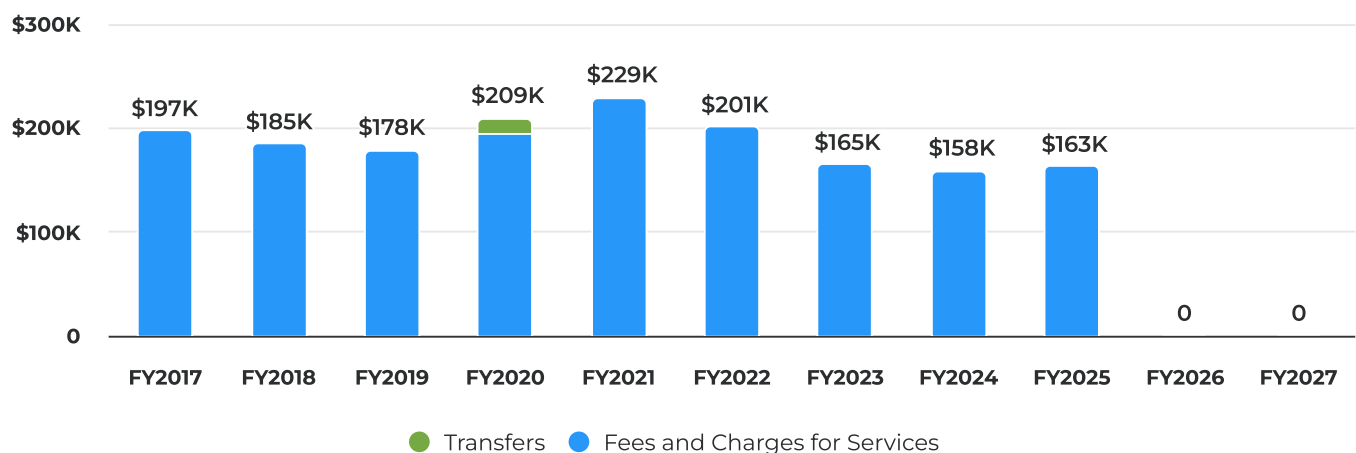
## Summary

### Revenues vs Expenditures Summary



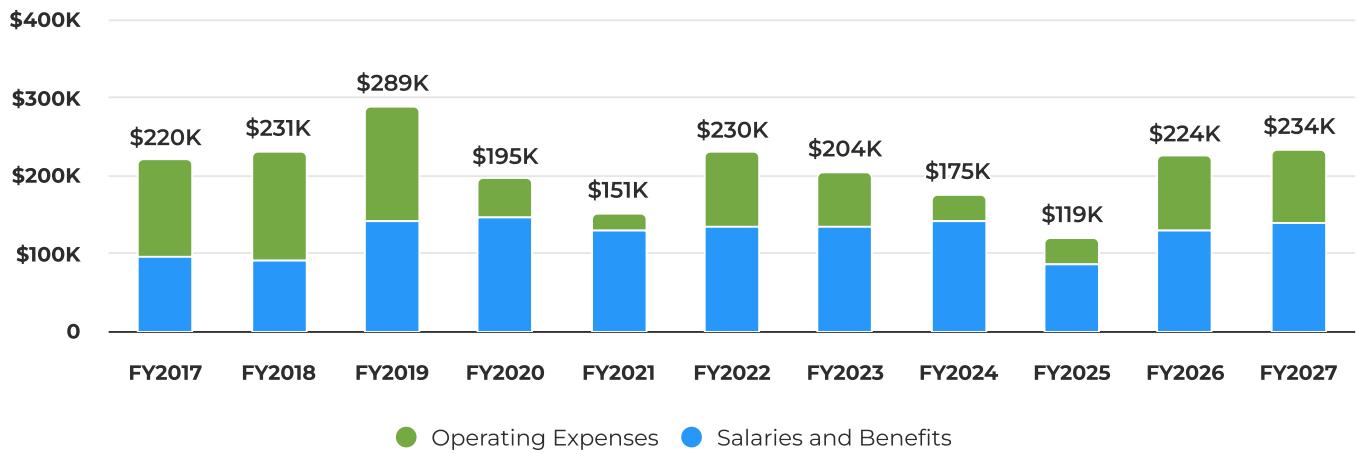
## Revenues by Revenue Source

### Historical Revenue by Revenue Source

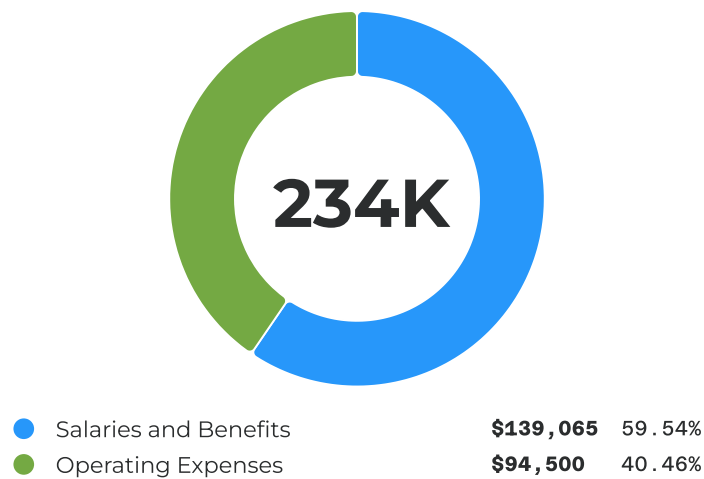


## Expenditures by Object

### Historical Expenditures by Object



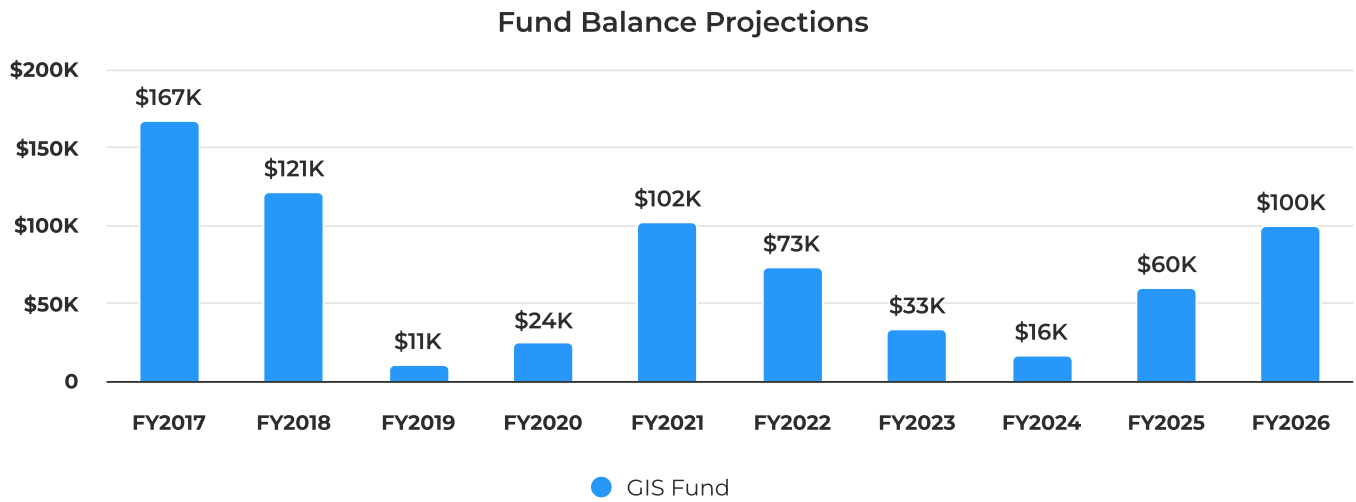
### FY27 Expenditures by Object



## Expenditures by Object

| Category                  | FY 2026 Actual      | FY 2026 Budgeted    | FY 2027 Budgeted    | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|---------------------------|---------------------|---------------------|---------------------|--------------------------------------------------------|
| Salaries and Benefits     | \$75,123.31         | \$129,790.39        | \$139,065.00        | 7.15%                                                  |
| Operating Expenses        | \$29,292.26         | \$94,500.00         | \$94,500.00         | -                                                      |
| <b>Total Expenditures</b> | <b>\$104,415.57</b> | <b>\$224,290.39</b> | <b>\$233,565.00</b> | <b>4.14%</b>                                           |

## Fund Balance



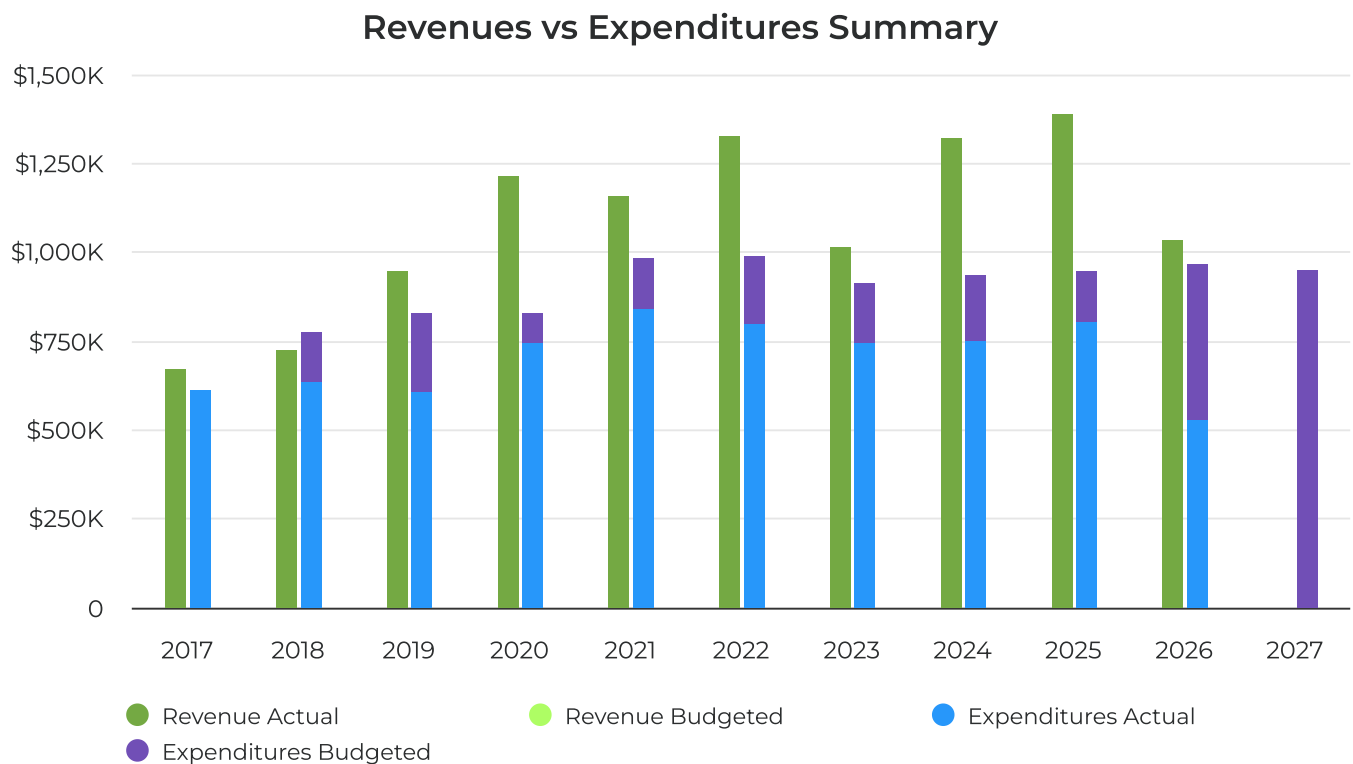
# 911 Fund

**[Official: 911 Administrator / ETSB]**

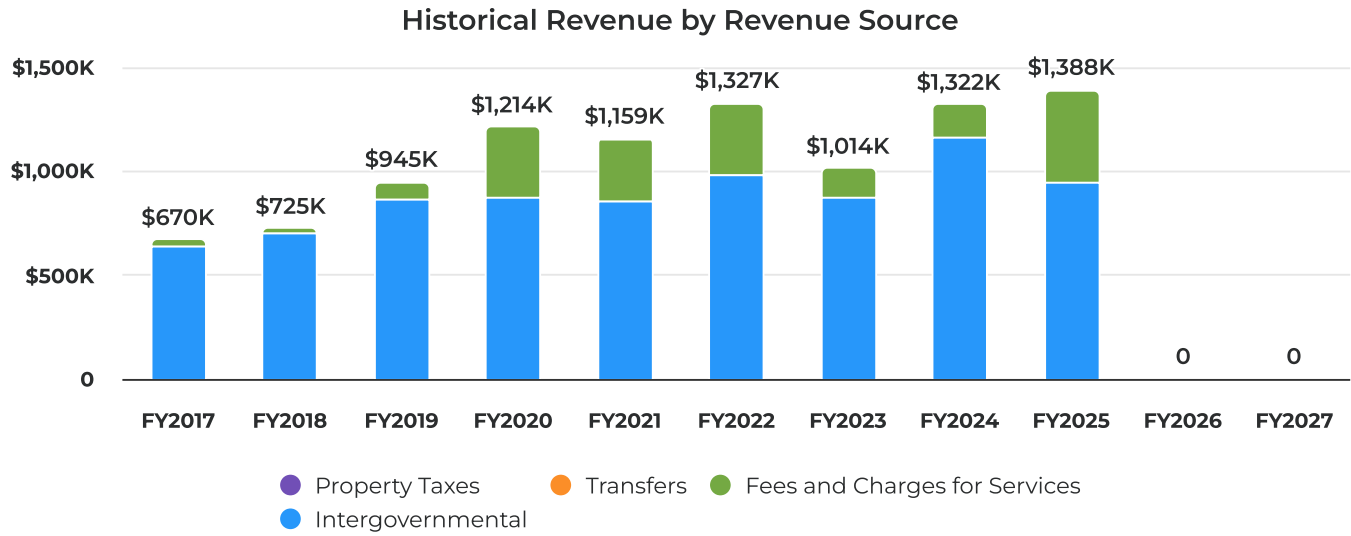
This fund is the main operating fund of the Emergency Telephone Systems Board / E 9-1-1 and provides for the operational expenses of the 9-1-1 office. Revenue to this fund is appropriated and adopted by the ETSB as a separate and functioning governmental body. The fund is held in the County Treasury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

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

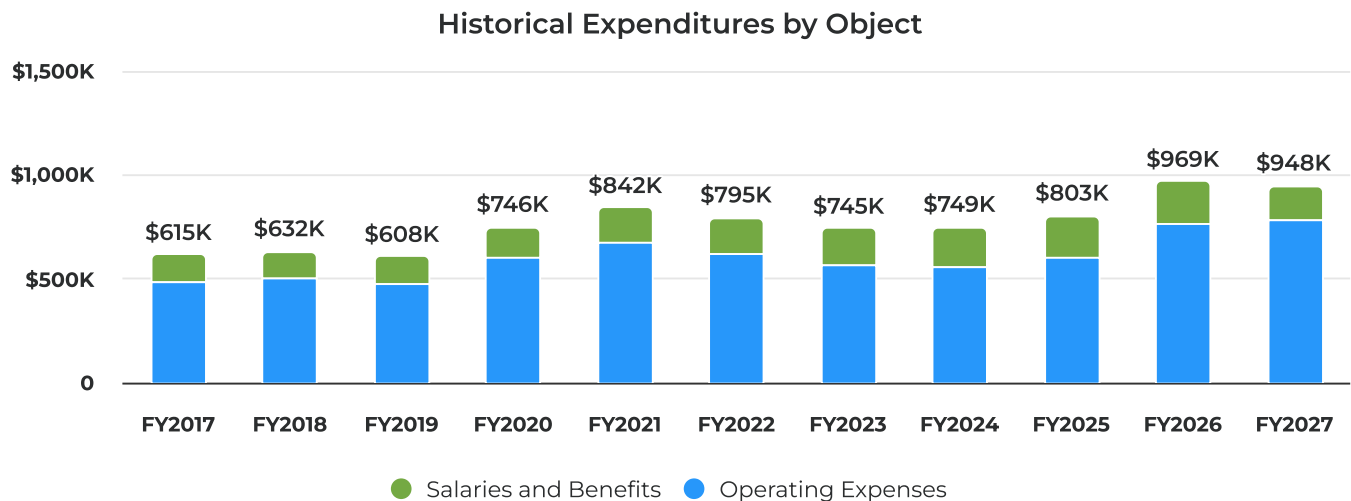
## Summary



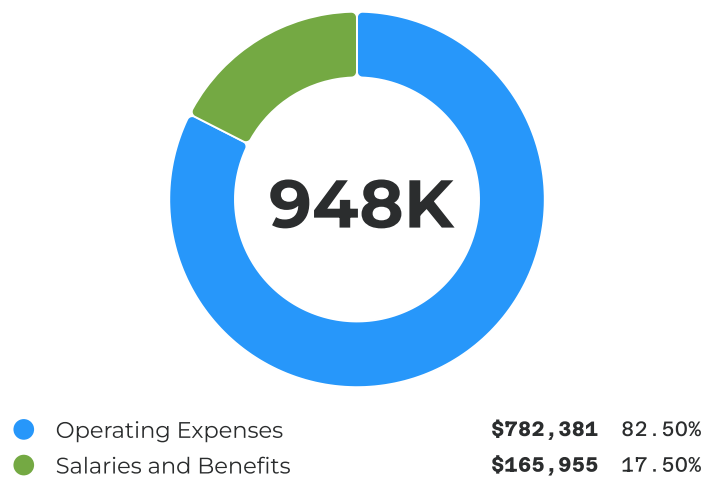
## Revenues by Revenue Source



## Expenditures by Object



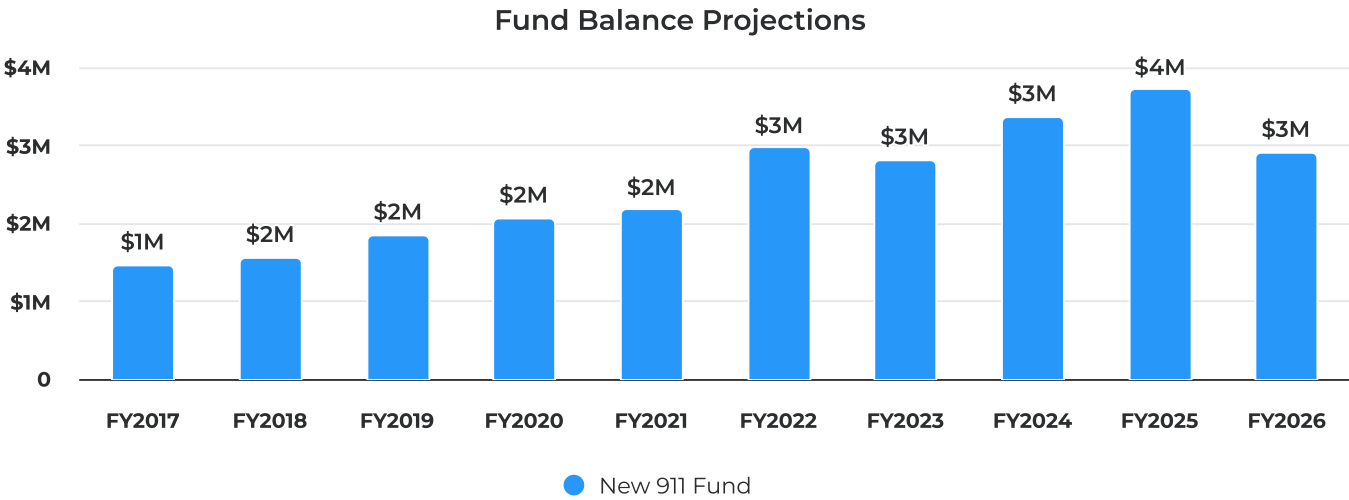
### FY27 Expenditures by Object



Expenditures by Object

| Category                  | FY 2026 Actual      | FY 2026 Budgeted    | FY 2027 Budgeted    | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|---------------------------|---------------------|---------------------|---------------------|--------------------------------------------------------|
| Salaries and Benefits     | \$154,644.54        | \$205,376.00        | \$165,955.00        | -19.19%                                                |
| Operating Expenses        | \$371,104.40        | \$757,744.00        | \$782,381.00        | 3.25%                                                  |
| <b>Total Expenditures</b> | <b>\$525,748.94</b> | <b>\$963,120.00</b> | <b>\$948,336.00</b> | <b>-1.54%</b>                                          |

Fund Balance



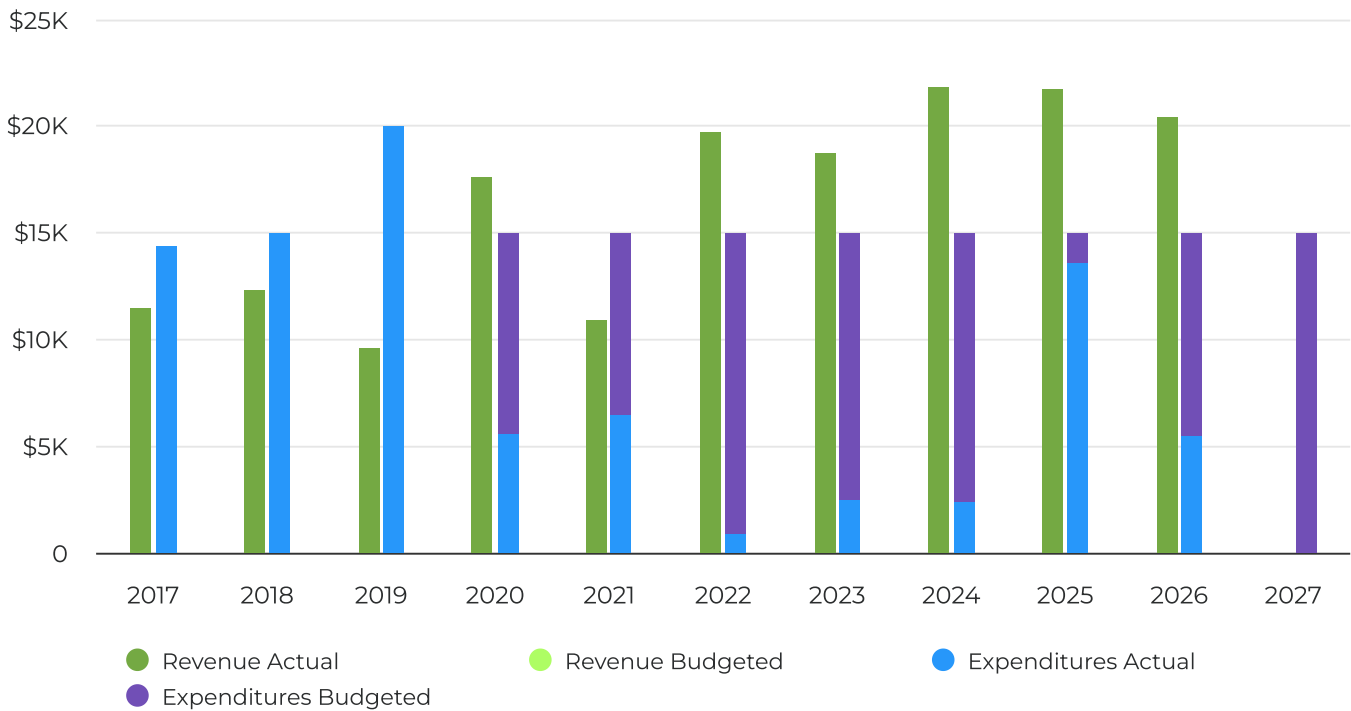
# Coroners Fee Fund

## [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.

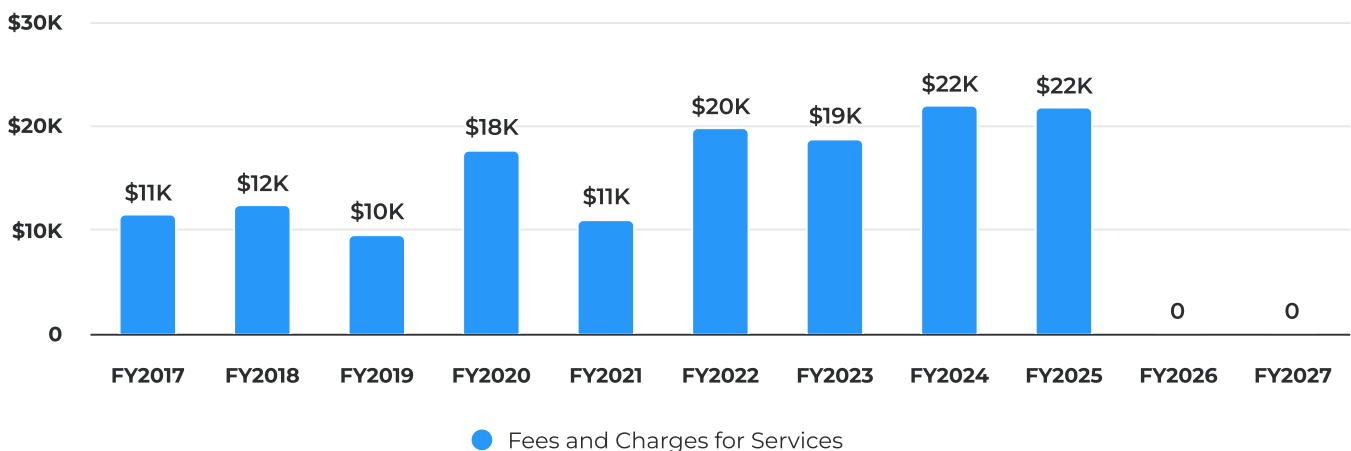
## Summary

### Revenues vs Expenditures Summary



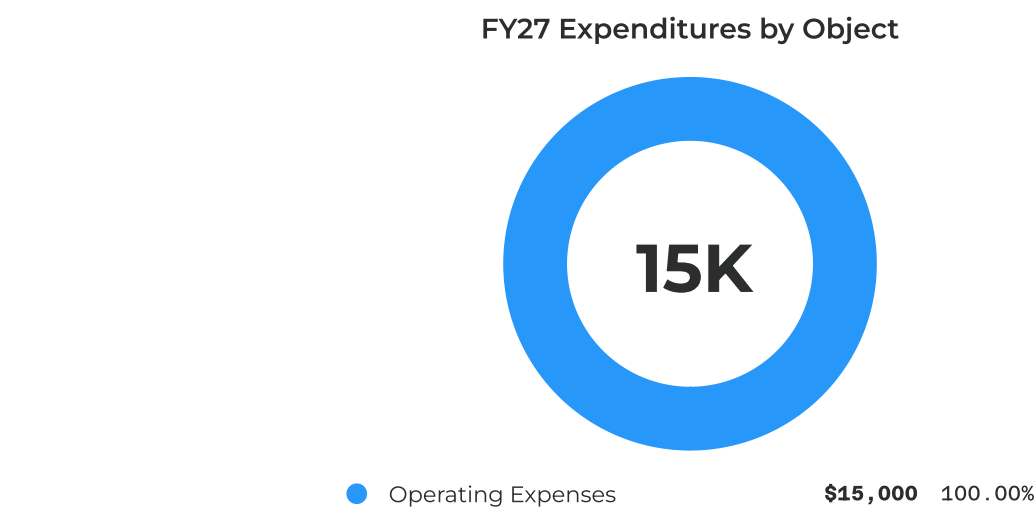
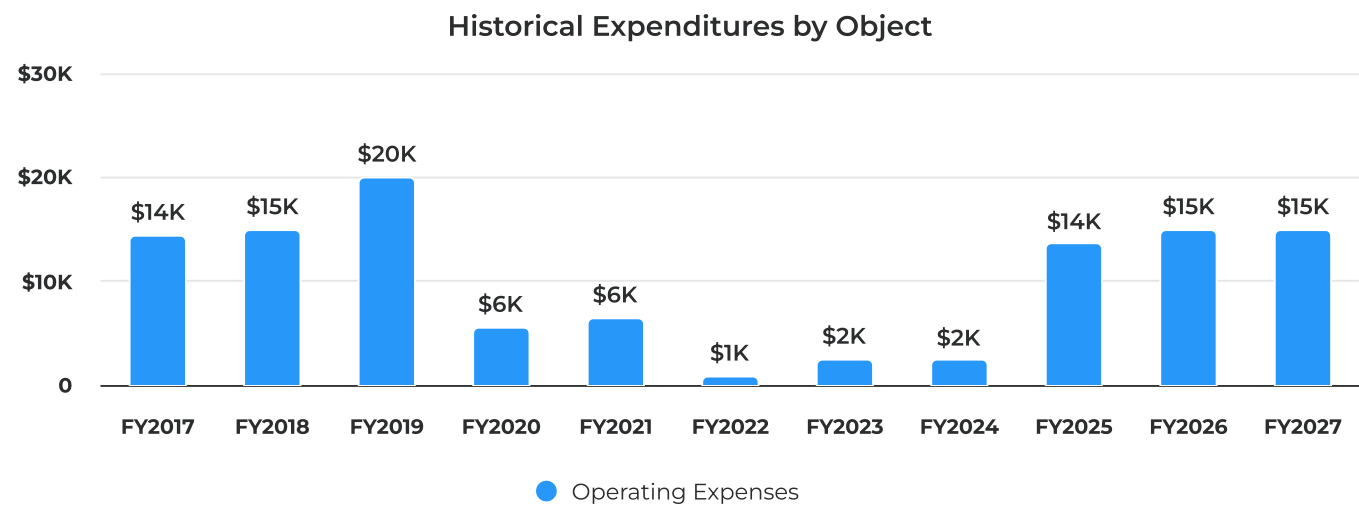
## Revenues by Revenue Source

### Historical Revenue by Revenue Source





# Expenditures by Object

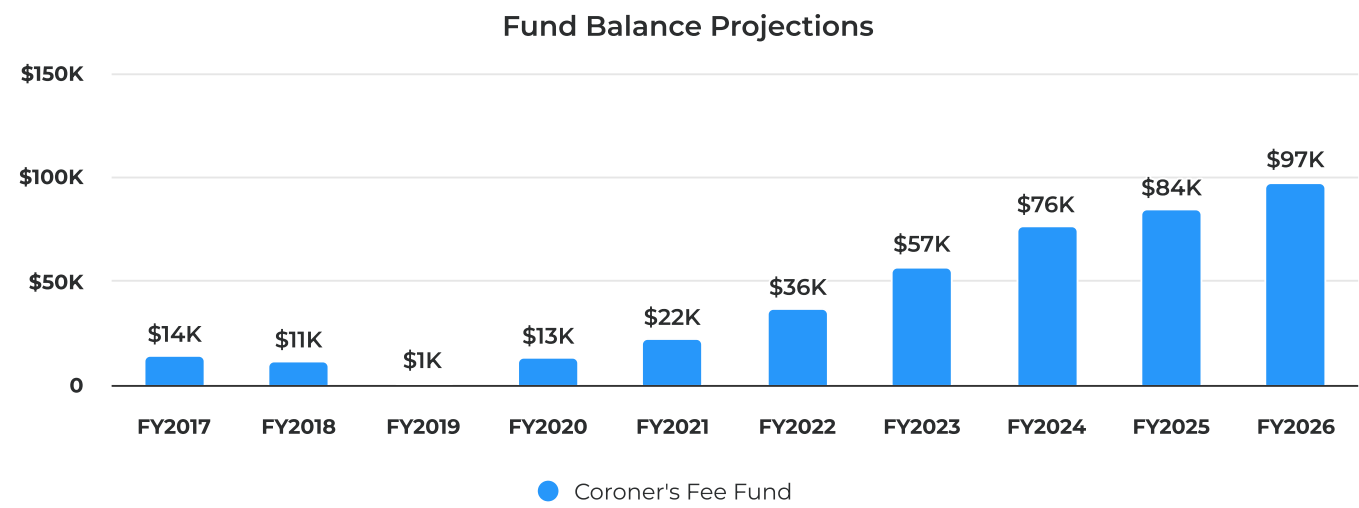


## Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Operating Expenses | \$5,424.66     | \$15,000.00      | \$15,000.00      | -                                                      |
| Total Expenditures | \$5,424.66     | \$15,000.00      | \$15,000.00      | -                                                      |



# Fund Balance

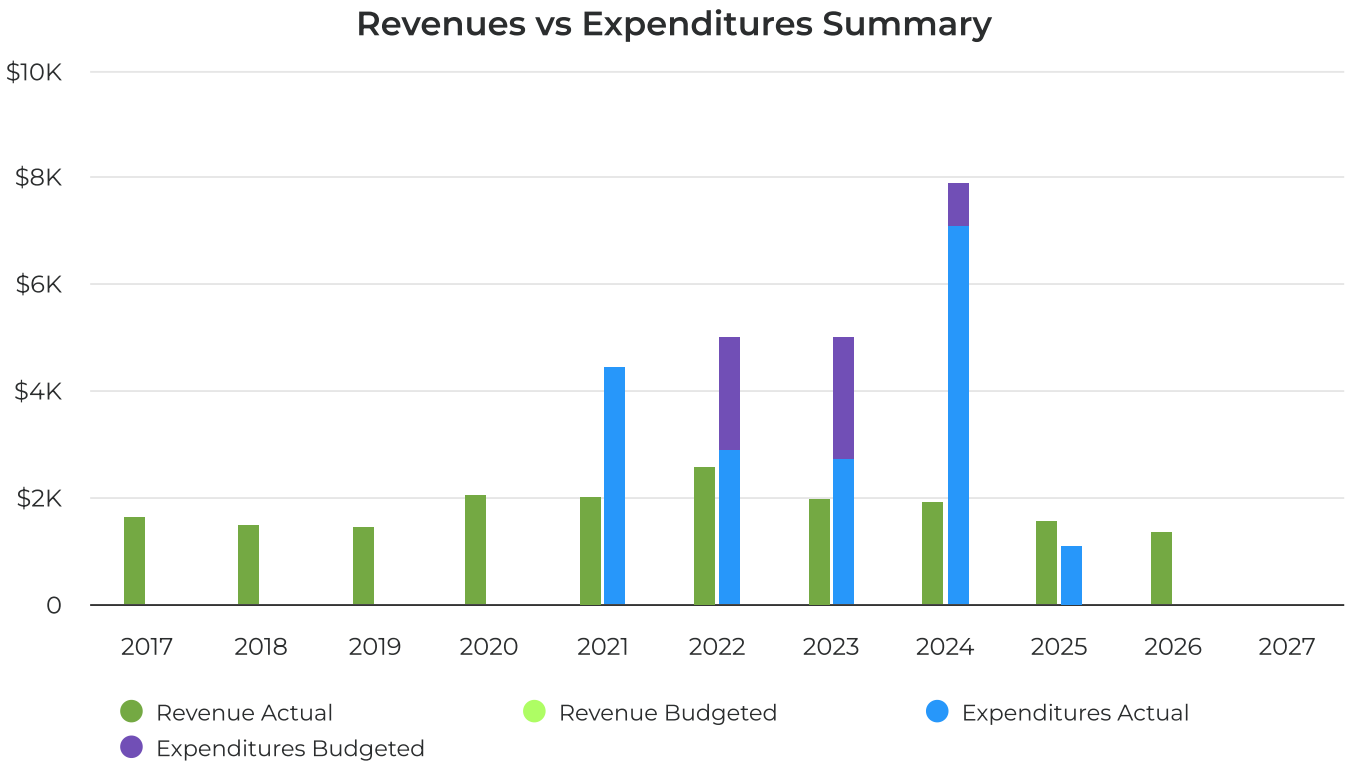


# State's Attorney Automation Fund

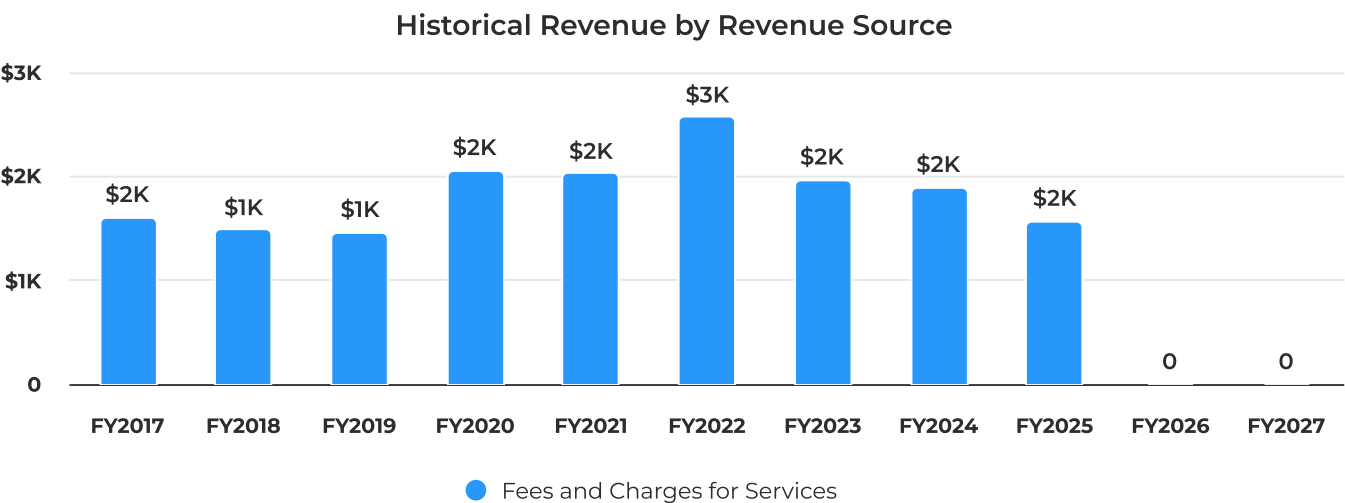
**[Official: State's Attorney]**

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

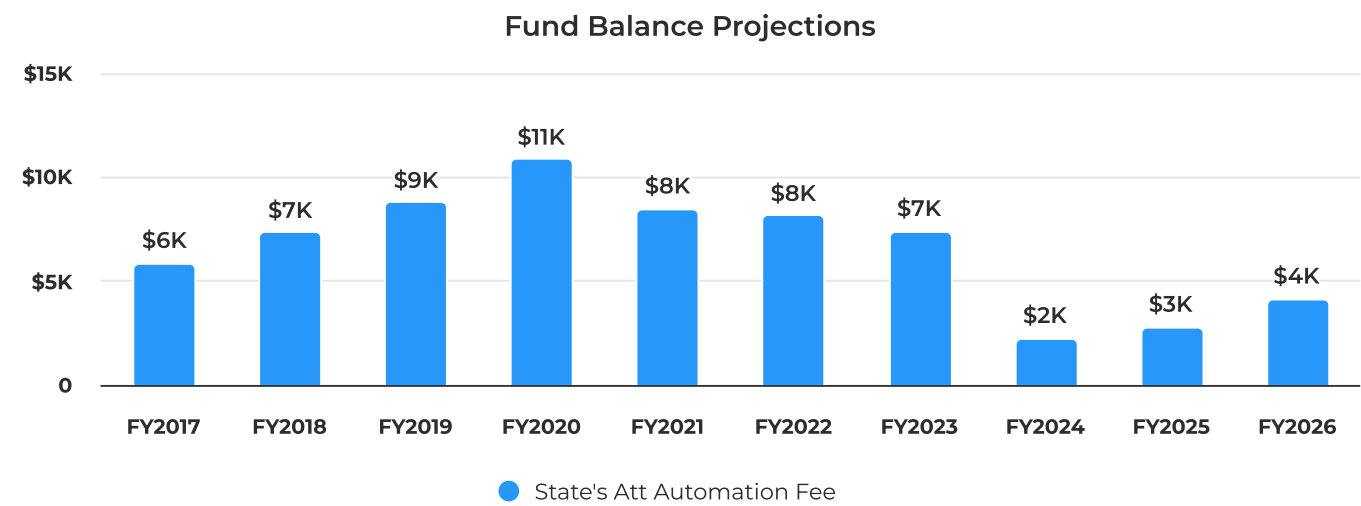


## Revenues by Revenue Source





# Fund Balance



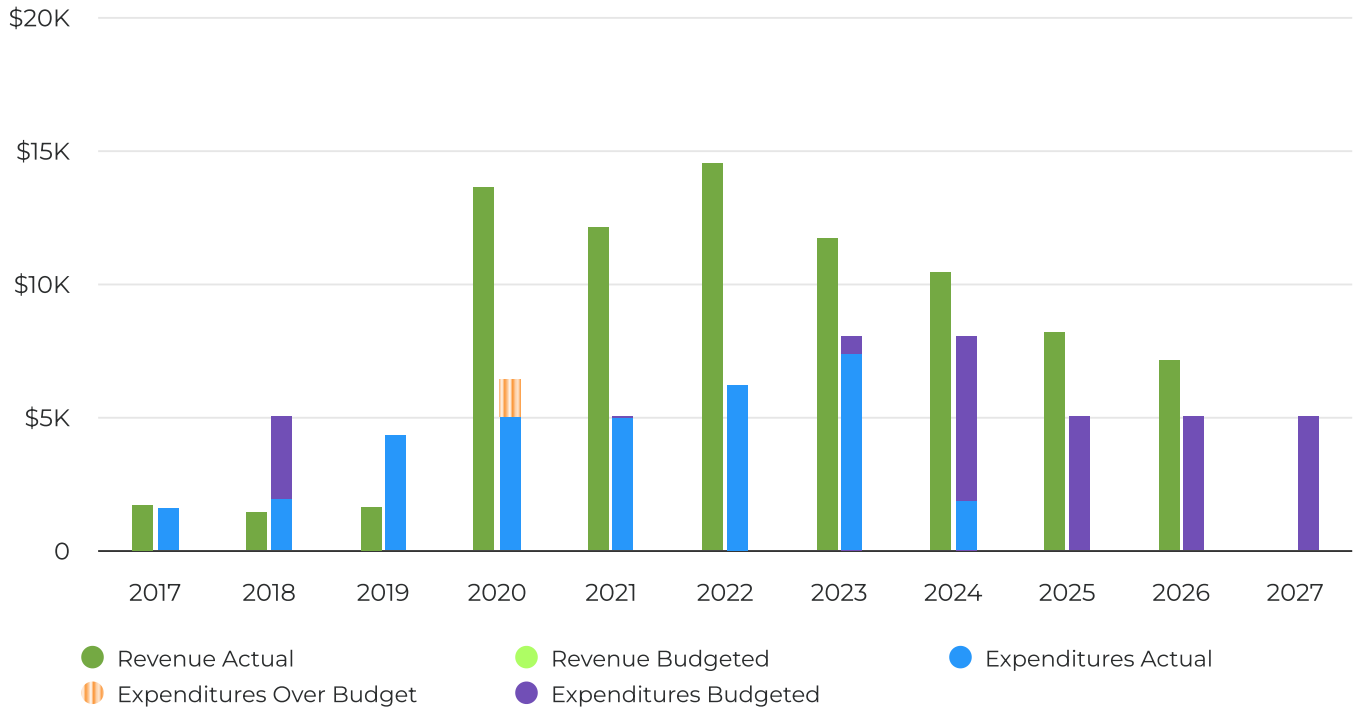
# Drug Court Fee Fund

## [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.

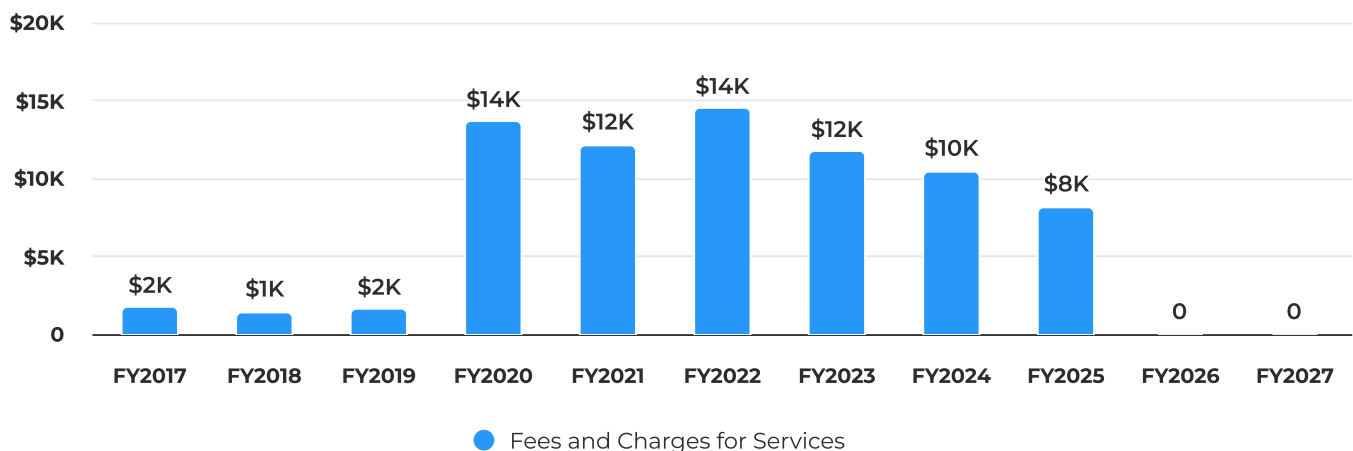
## Summary

### Revenues vs Expenditures Summary

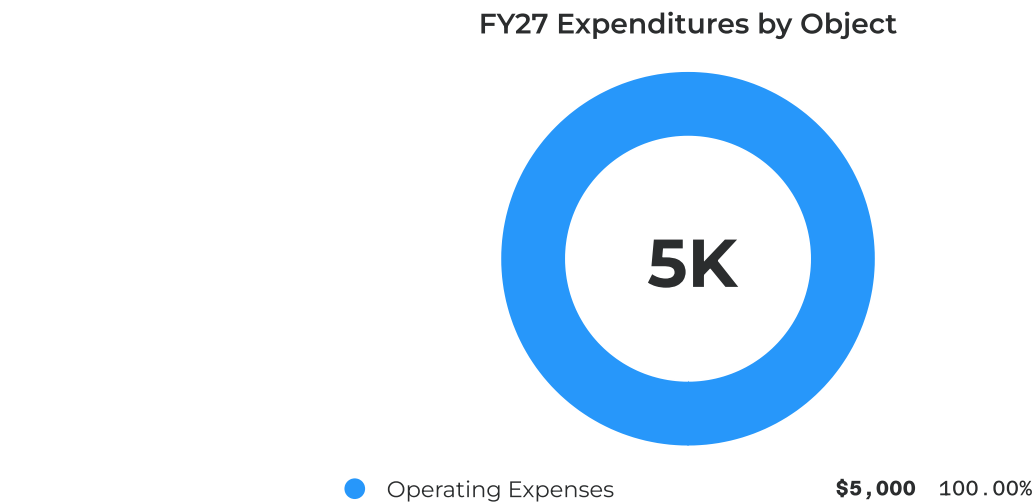
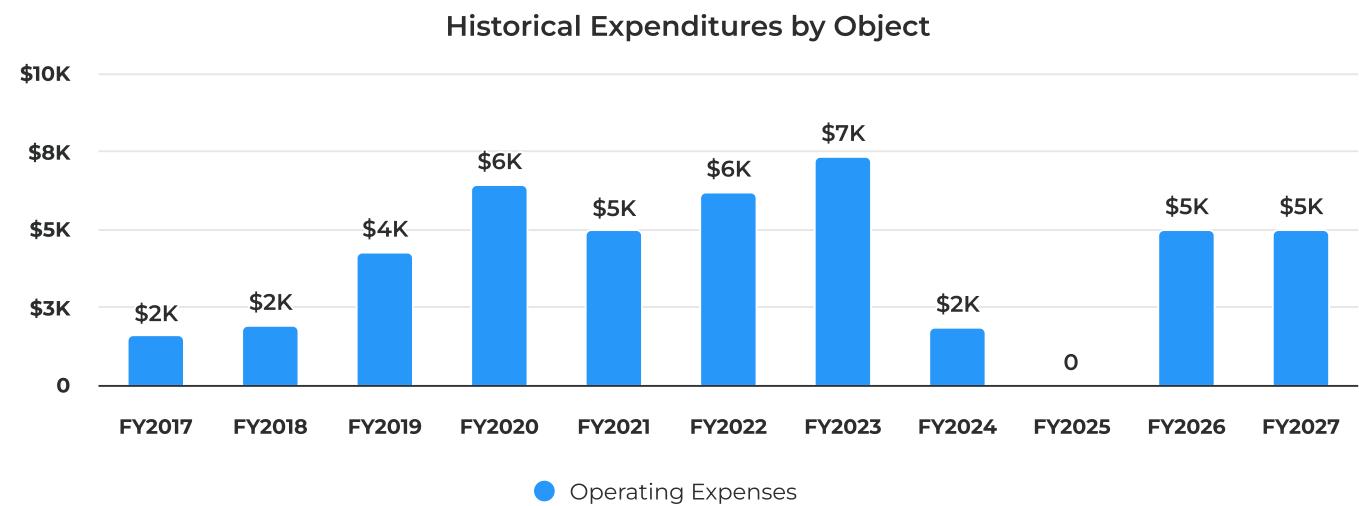


## Revenues by Revenue Source

### Historical Revenue by Revenue Source



## Expenditures by Object

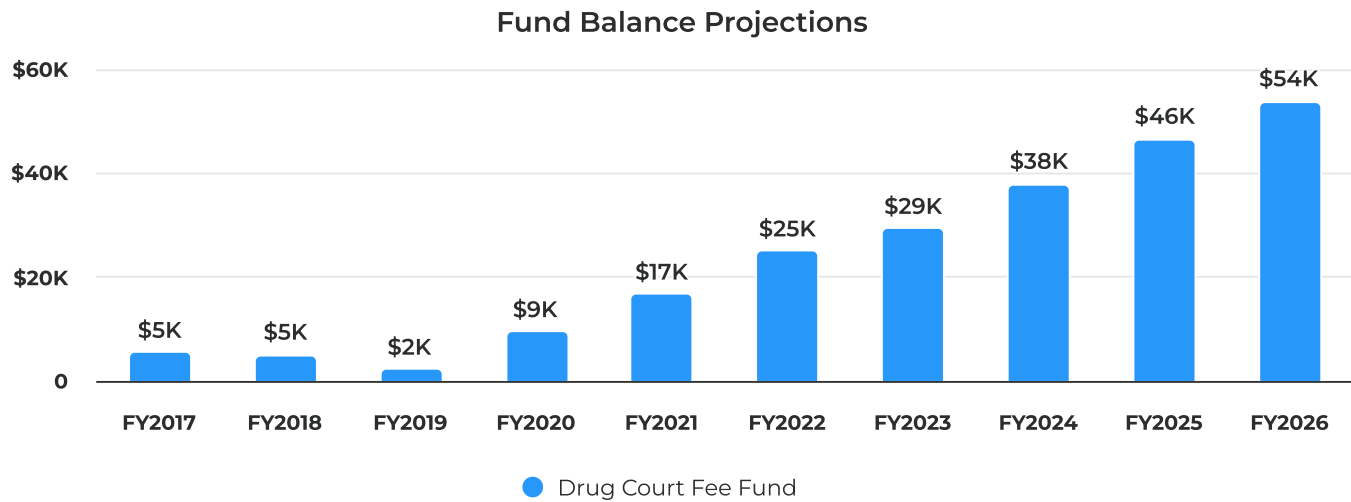


### Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------|
| Operating Expenses | -              | \$5,000.00       | \$5,000.00       | -                                                |
| Total Expenditures | -              | \$5,000.00       | \$5,000.00       | -                                                |



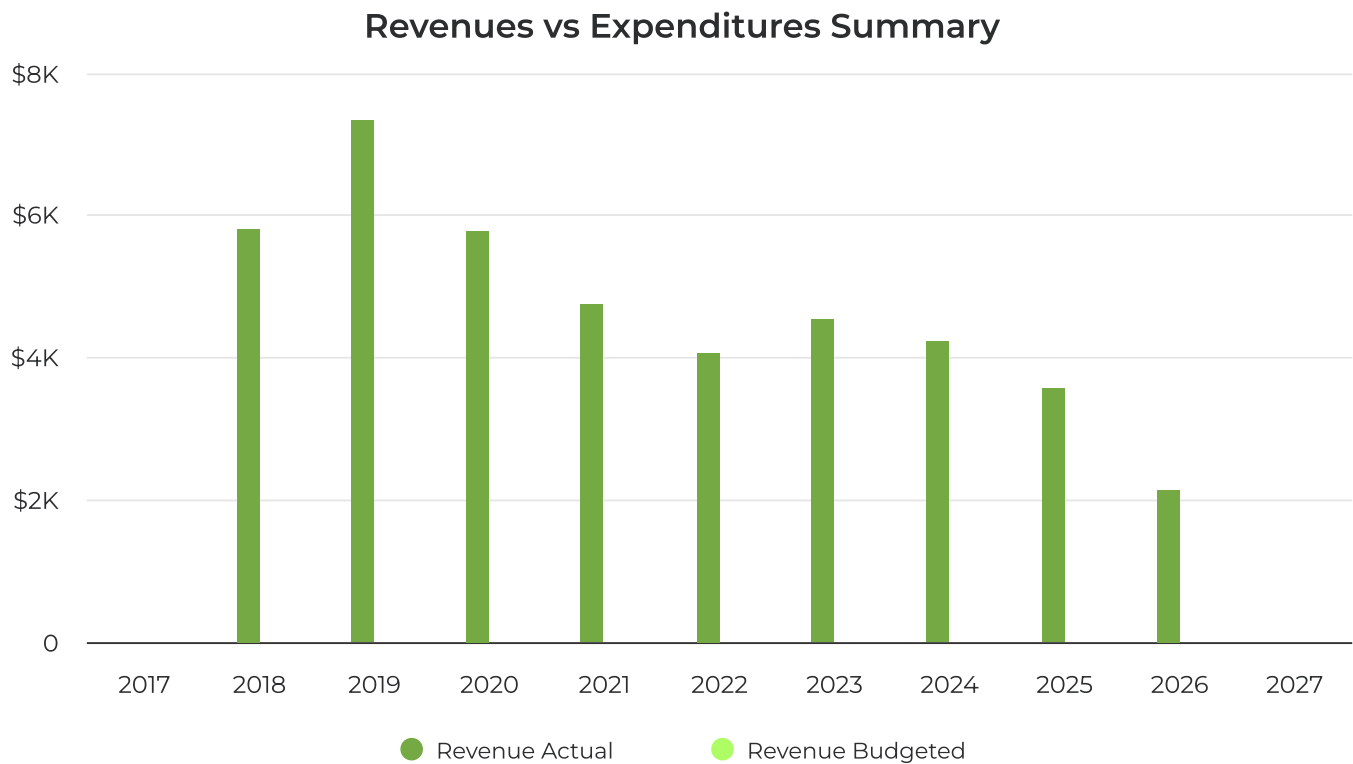
# Fund Balance



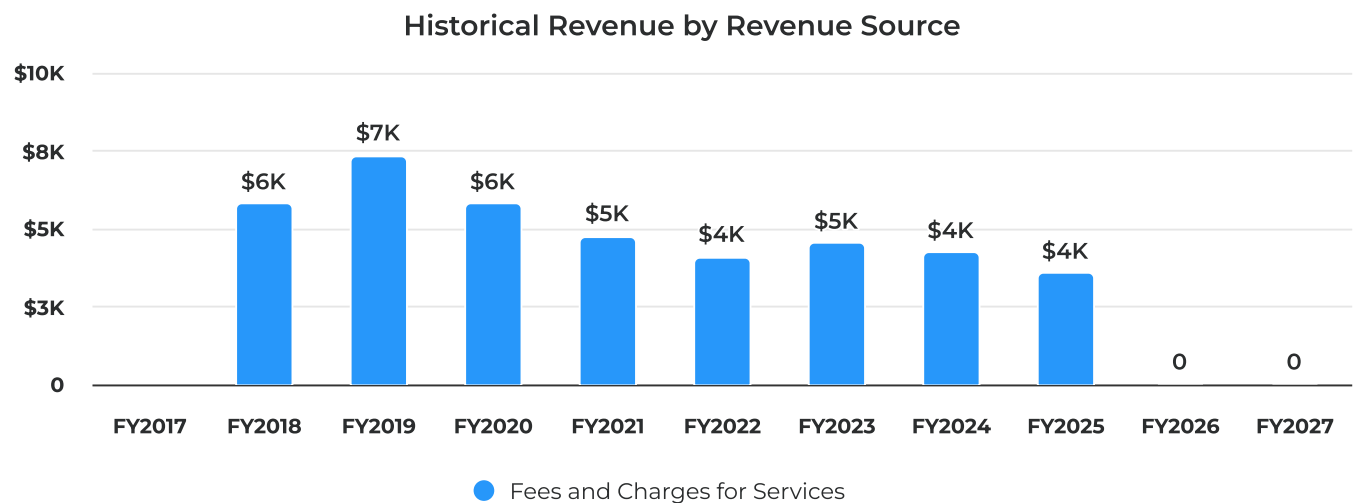


# Federal & State Reimbursement Fund

## Summary

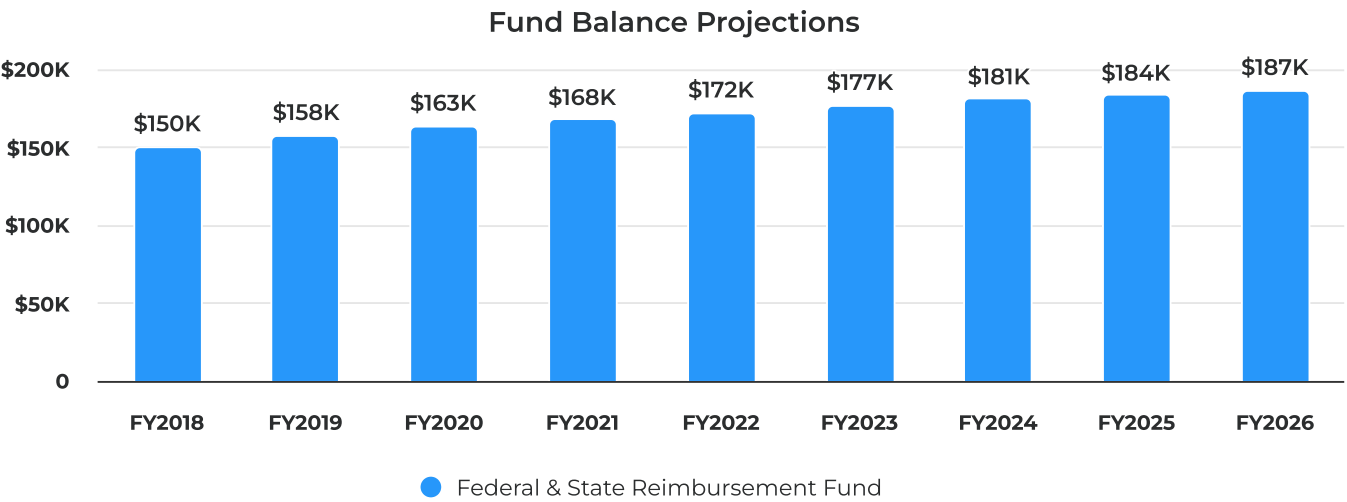


## Revenues by Revenue Source



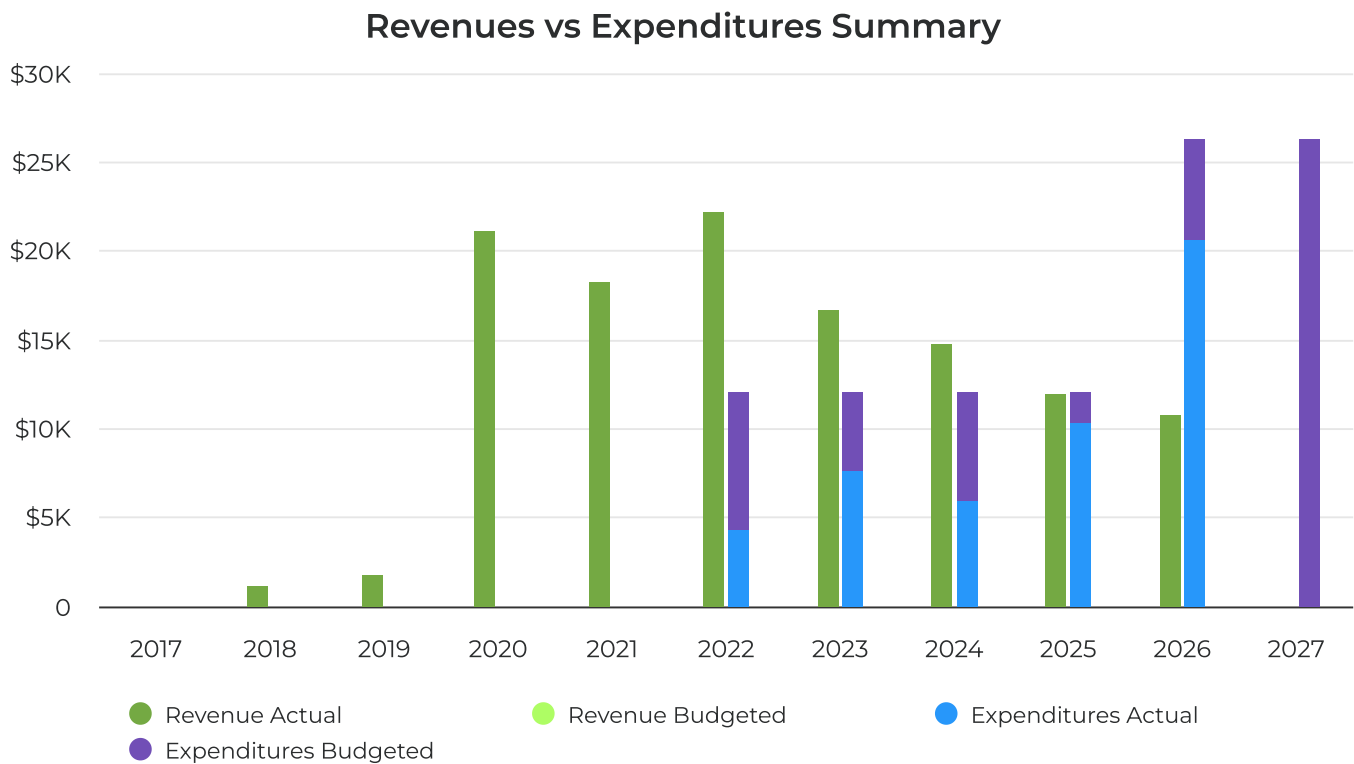


# Fund Balance

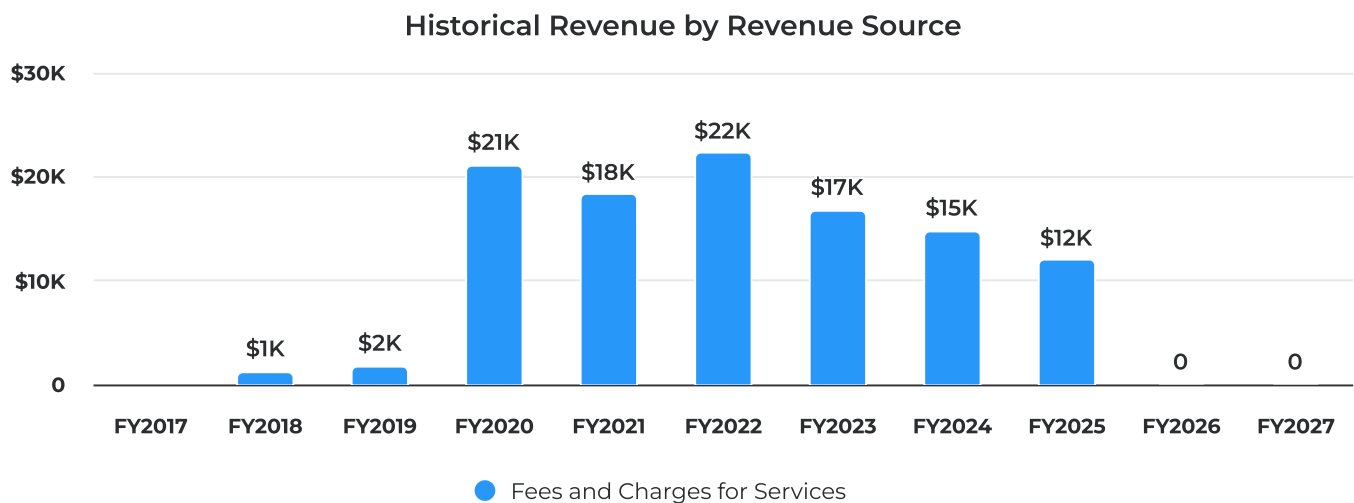


# Electronic Citation Fee Fund

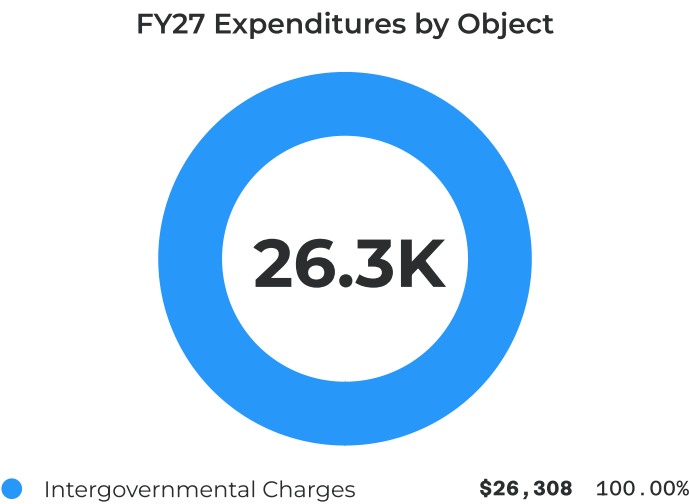
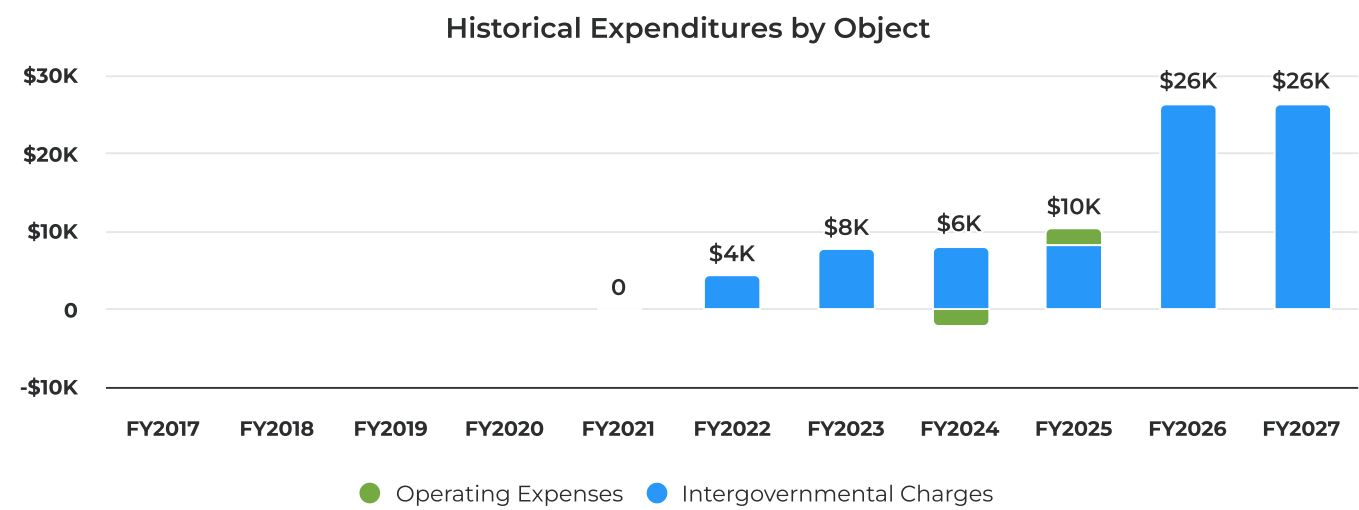
## Summary



## Revenues by Revenue Source



## Expenditures by Object

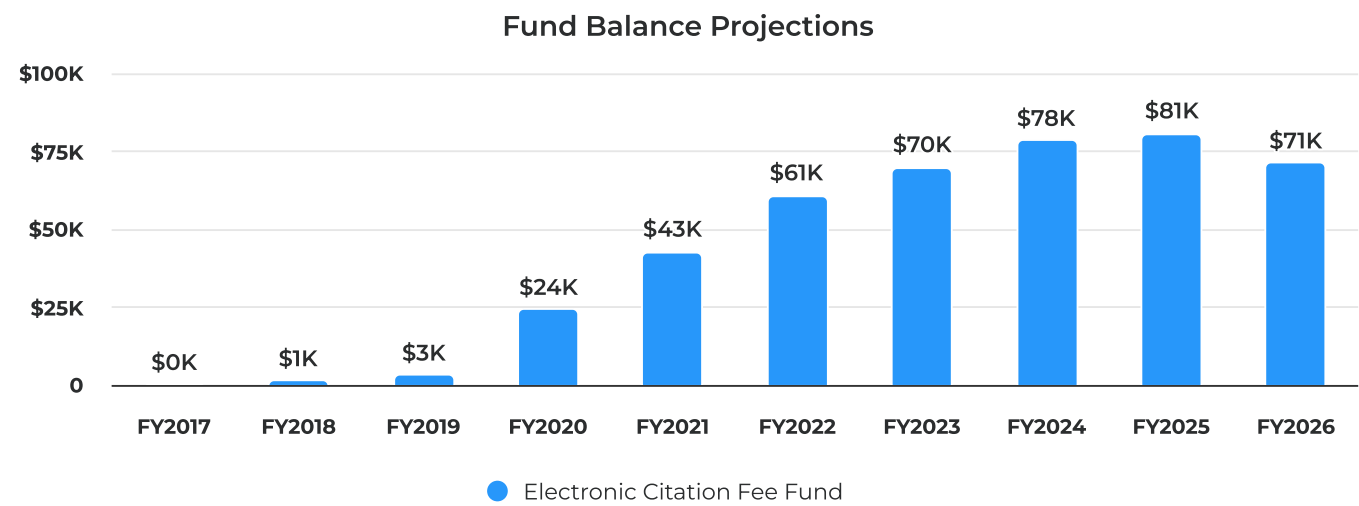


### Expenditures by Object

| Category                     | FY 2026 Actual     | FY 2026 Budgeted   | FY 2027 Budgeted   | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|------------------------------|--------------------|--------------------|--------------------|--------------------------------------------------------|
| Intergovernmental<br>Charges | \$20,607.50        | \$16,000.00        | \$26,308.00        | 64.43%                                                 |
| <b>Total Expenditures</b>    | <b>\$20,607.50</b> | <b>\$16,000.00</b> | <b>\$26,308.00</b> | <b>64.43%</b>                                          |



# Fund Balance



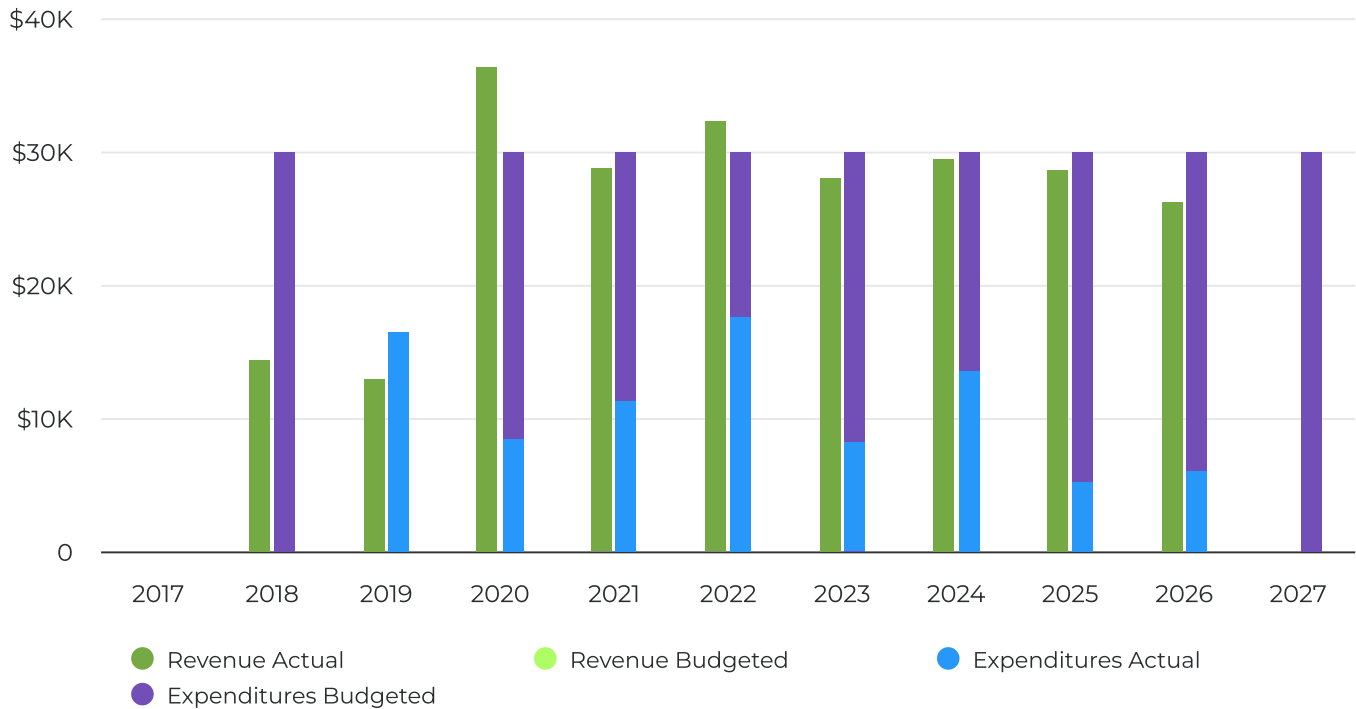
# Circuit Clerk OP Fund

## [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.

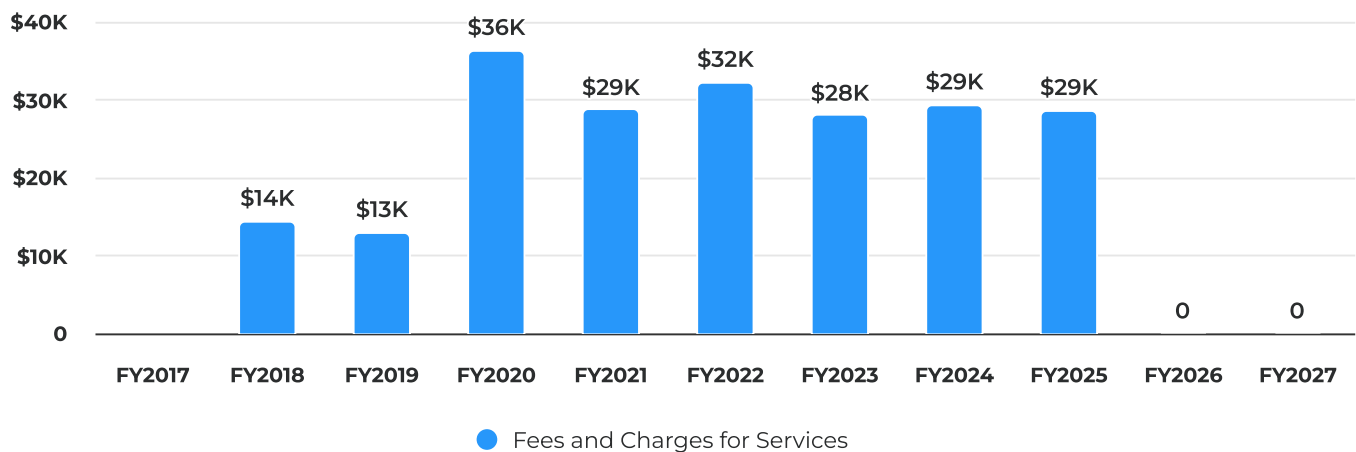
## Summary

### Revenues vs Expenditures Summary

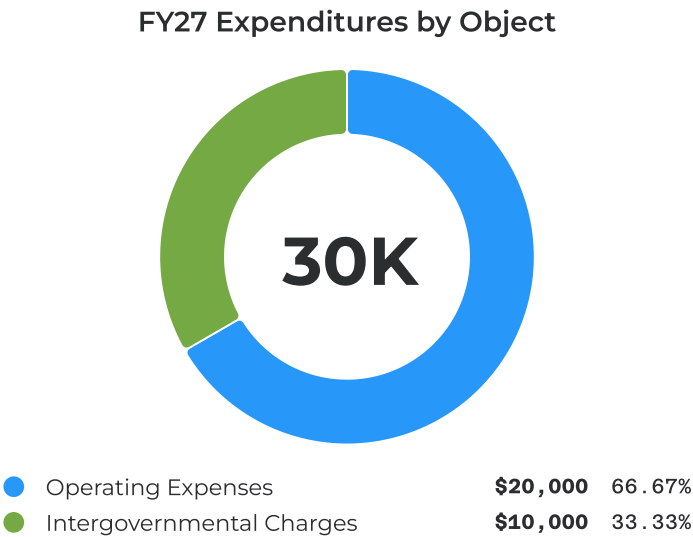
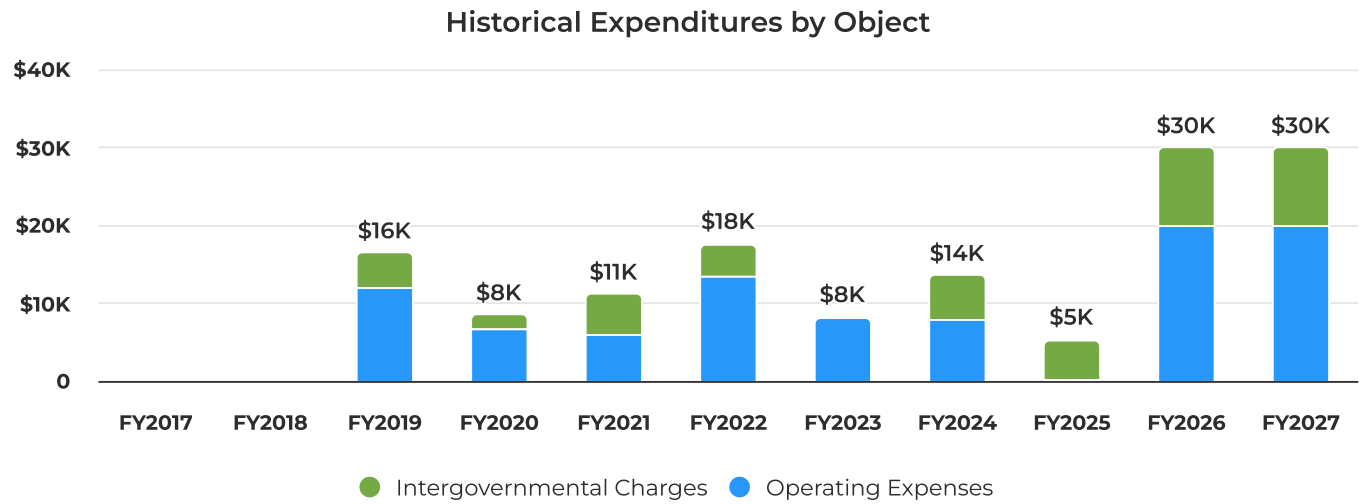


## Revenues by Revenue Source

### Historical Revenue by Revenue Source



# Expenditures by Object



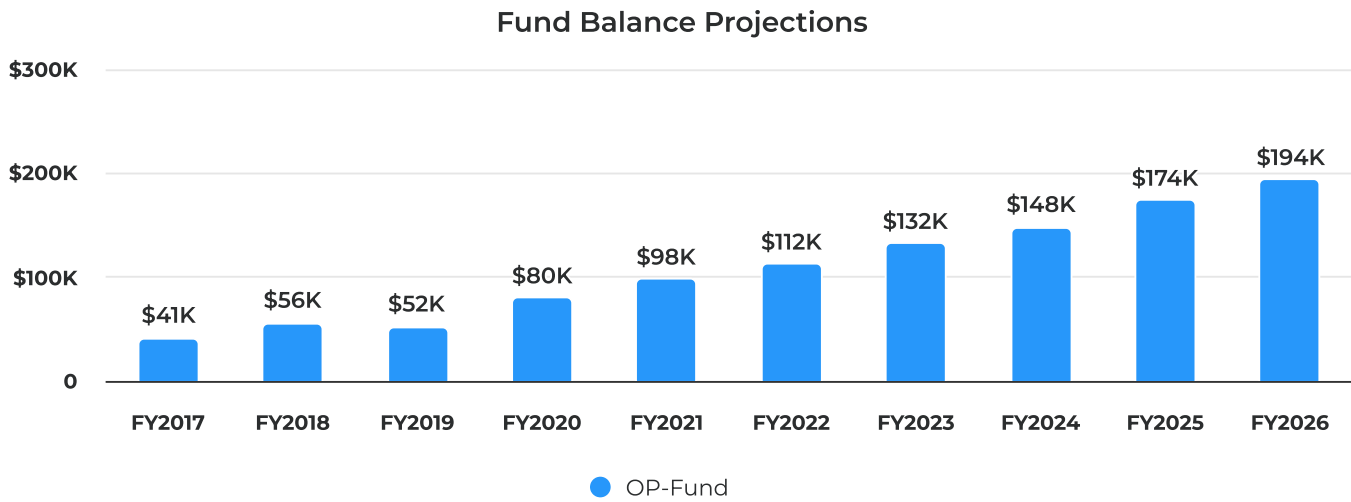
## Expenditures by Object

| Category                  | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------|----------------|------------------|------------------|--------------------------------------------------|
| Operating Expenses        | -              | \$20,000.00      | \$20,000.00      | -                                                |
| Intergovernmental Charges | \$6,120.00     | \$10,000.00      | \$10,000.00      | -                                                |
| Total Expenditures        | \$6,120.00     | \$30,000.00      | \$30,000.00      | -                                                |





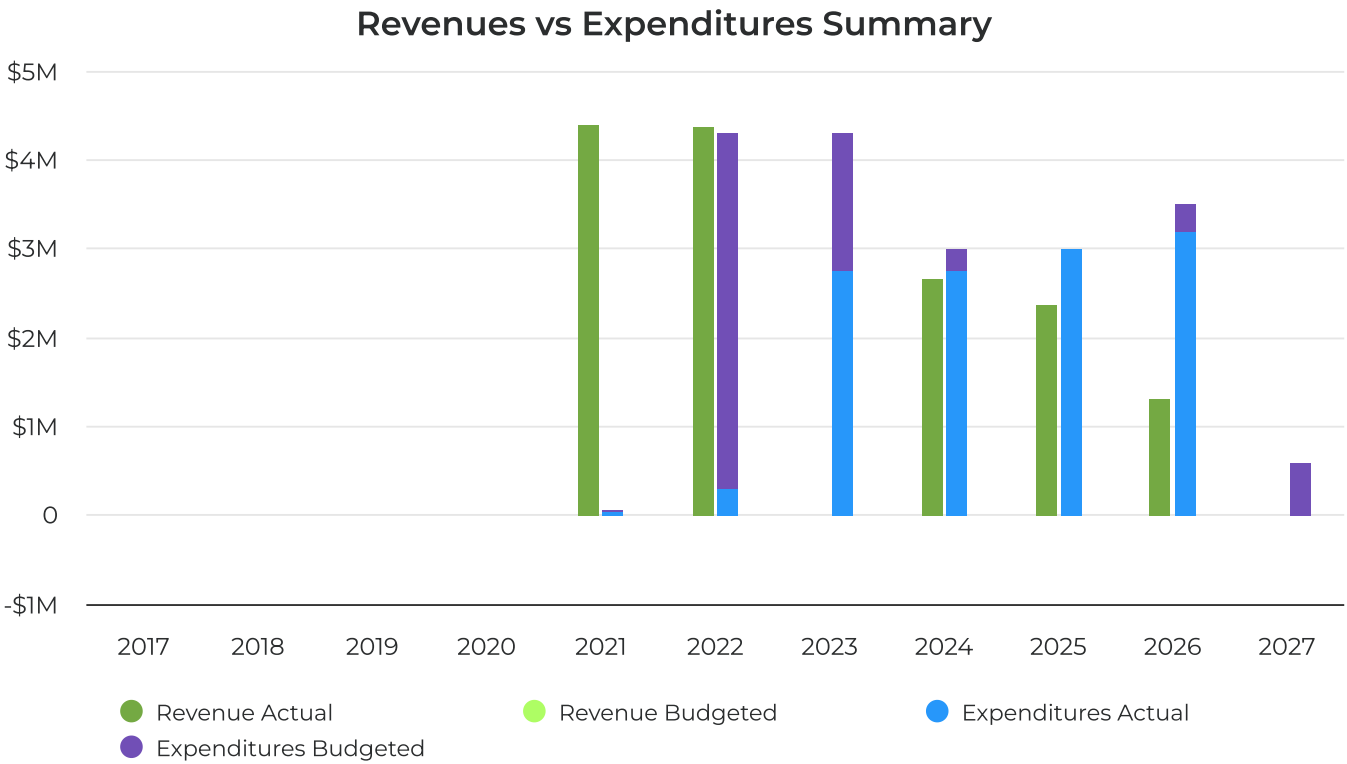
# Fund Balance



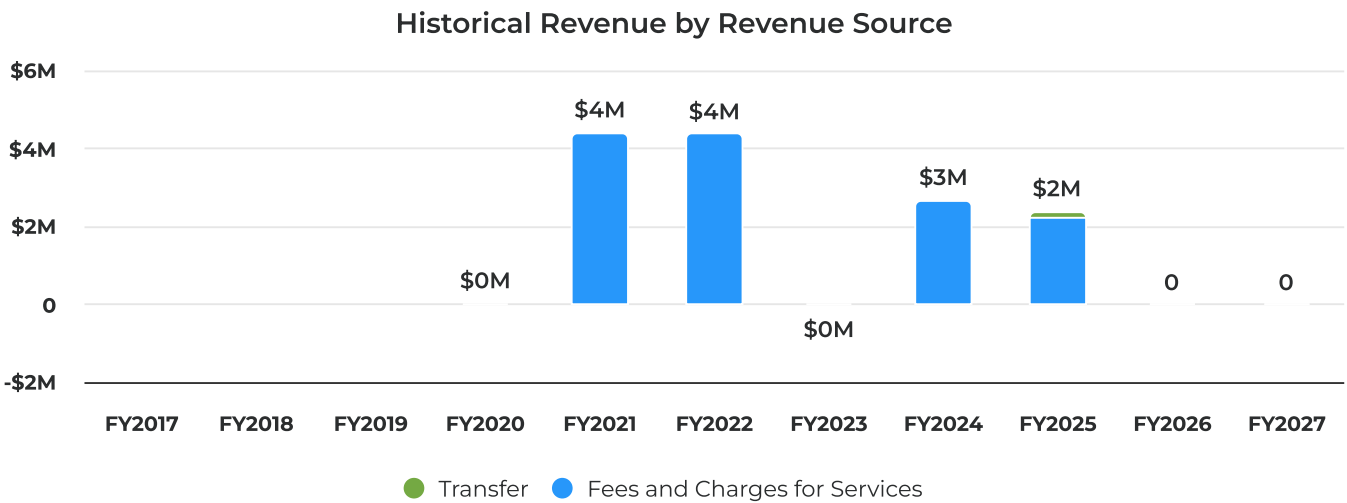
# COVID Grant Fund

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](#).

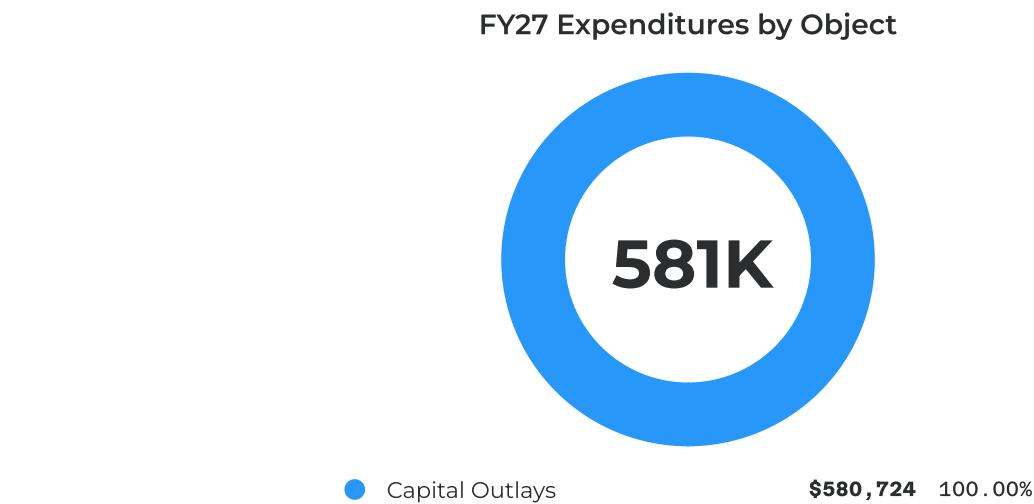
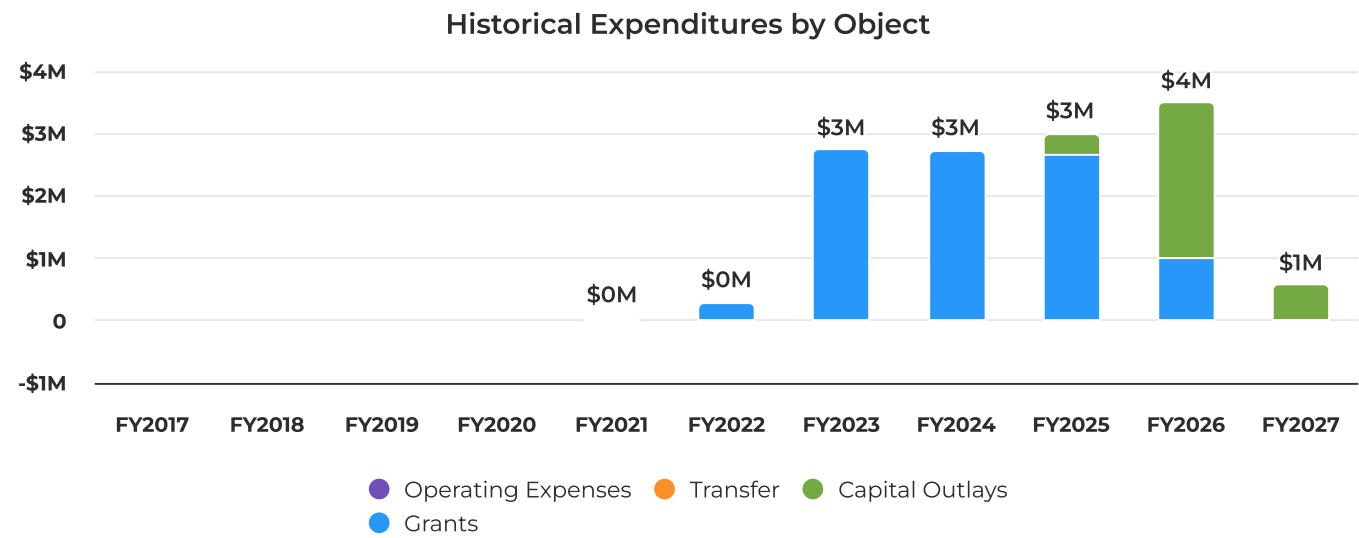
## Summary



## Revenues by Revenue Source



# Expenditures by Object

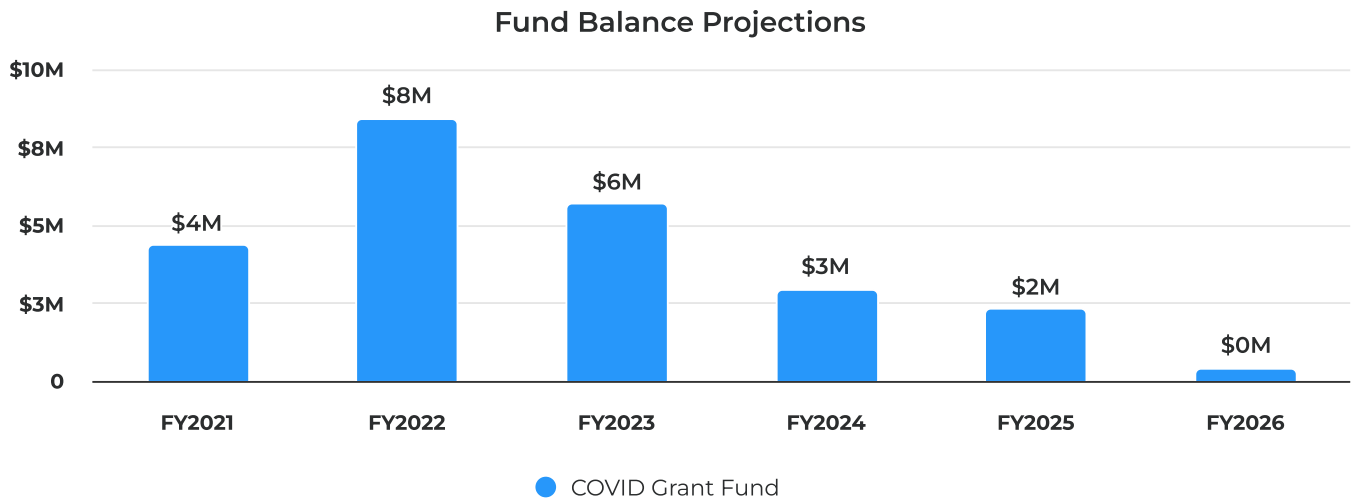


## Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------|
| Grants             | \$471,872.26   | \$1,000,000.00   | -                | -100.00%                                         |
| Capital Outlays    | \$2,711,419.43 | \$2,500,000.00   | \$580,724.00     | -76.77%                                          |
| Transfer           | \$7,715.88     | -                | -                | -                                                |
| Total Expenditures | \$3,191,007.57 | \$3,500,000.00   | \$580,724.00     | -83.41%                                          |



## Fund Balance



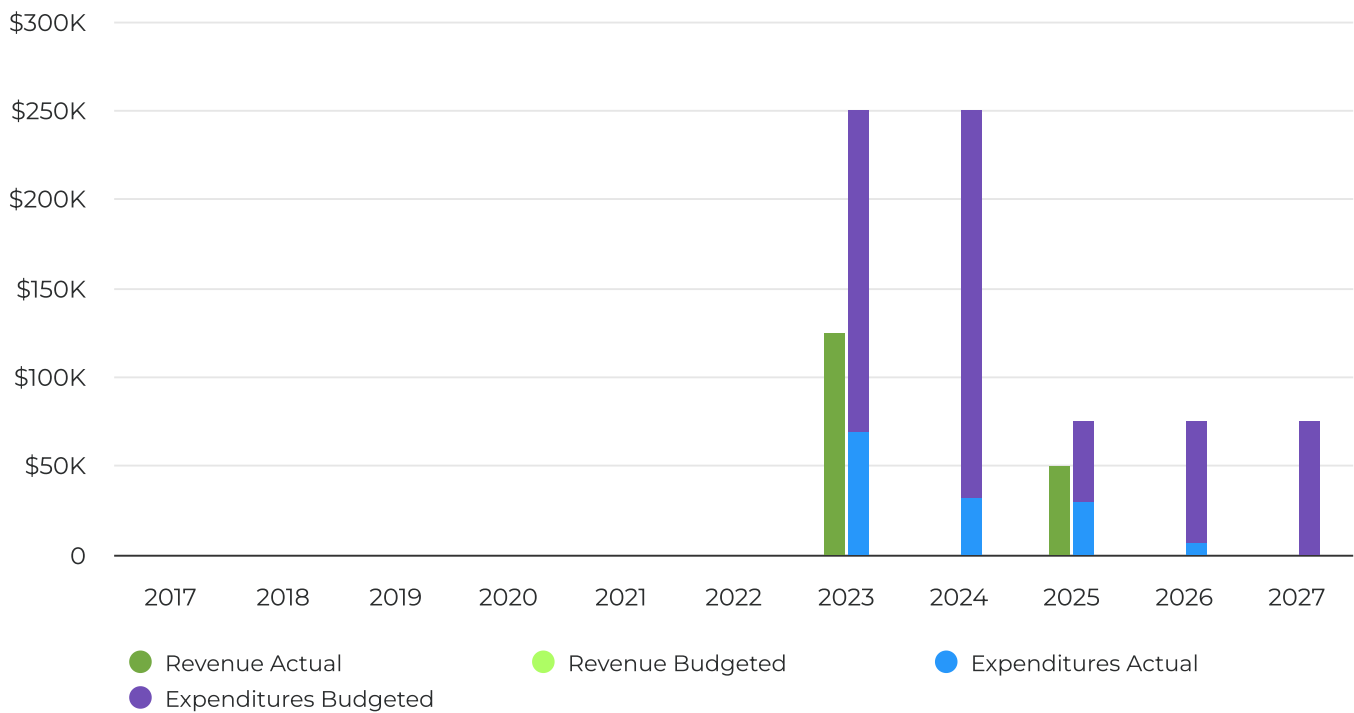
# Wind Permit Application Fee Fund

## [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.

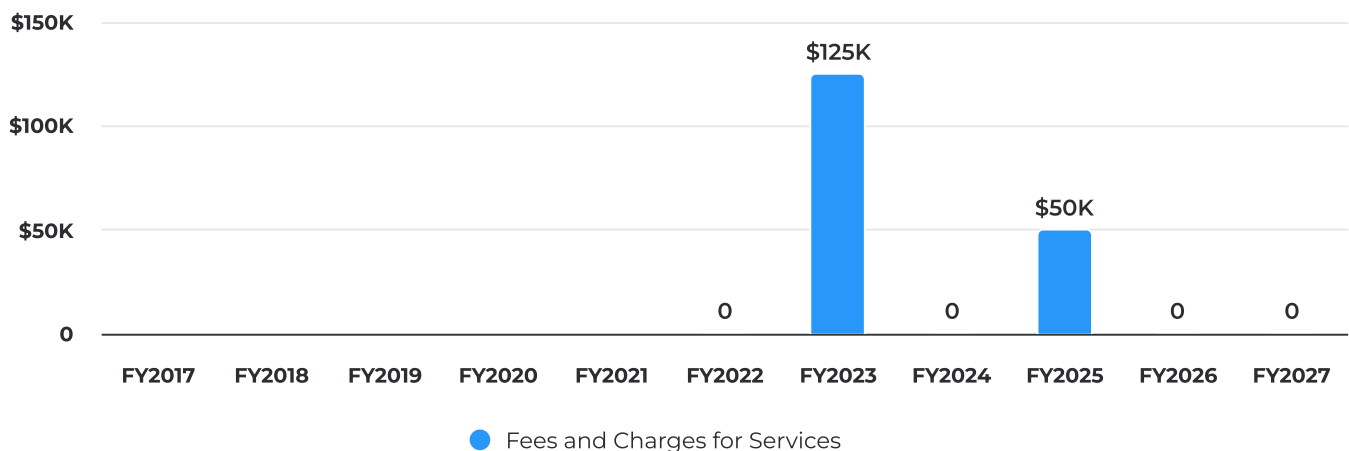
## Summary

### Revenues vs Expenditures Summary

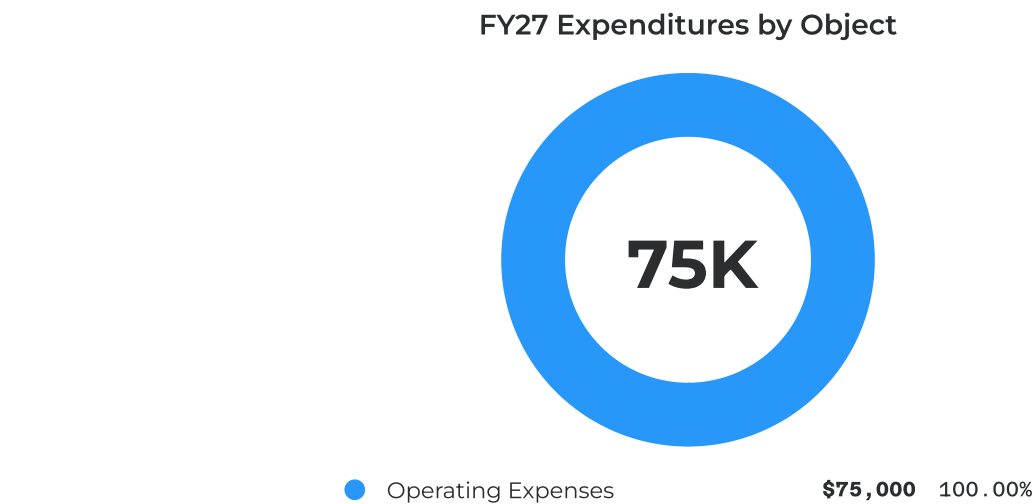
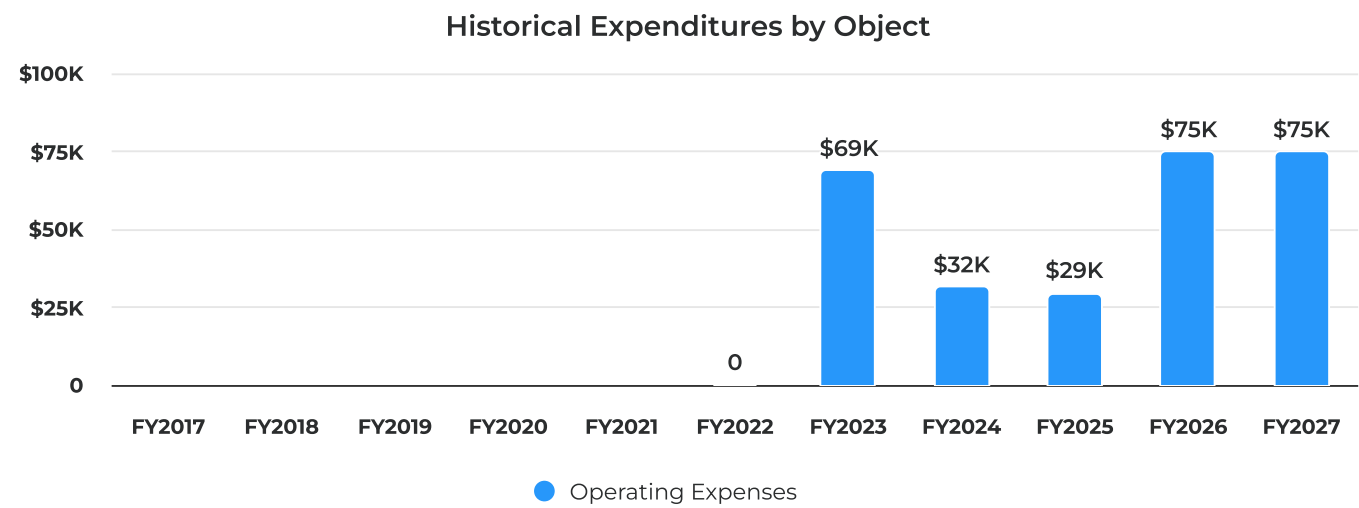


## Revenues by Revenue Source

### Historical Revenue by Revenue Source



## Expenditures by Object

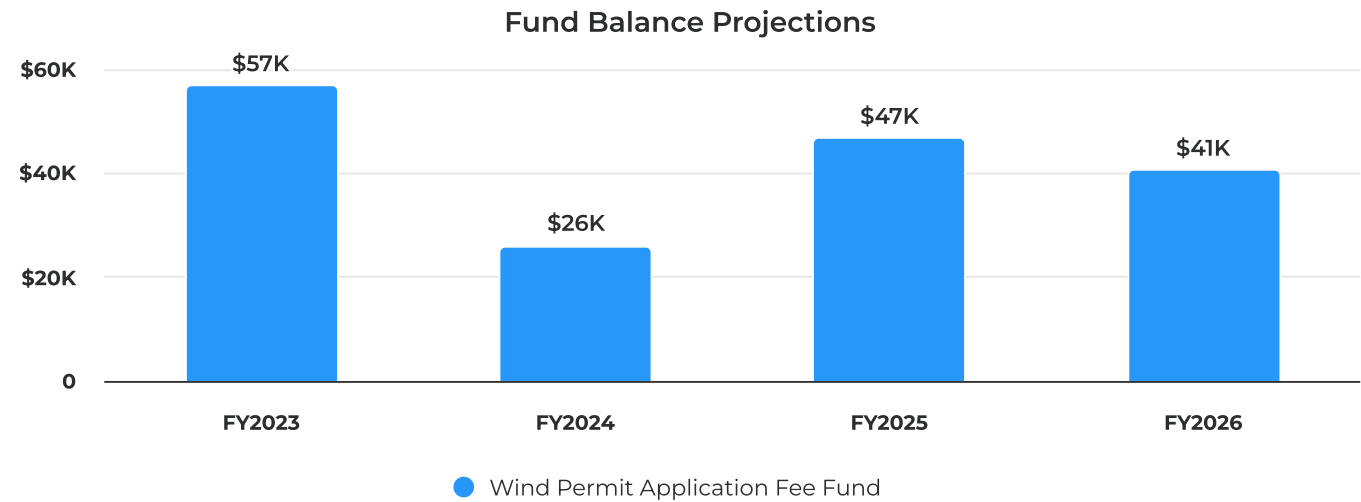


### Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Operating Expenses | \$6,640.88     | \$75,000.00      | \$75,000.00      | -                                                      |
| Total Expenditures | \$6,640.88     | \$75,000.00      | \$75,000.00      | -                                                      |

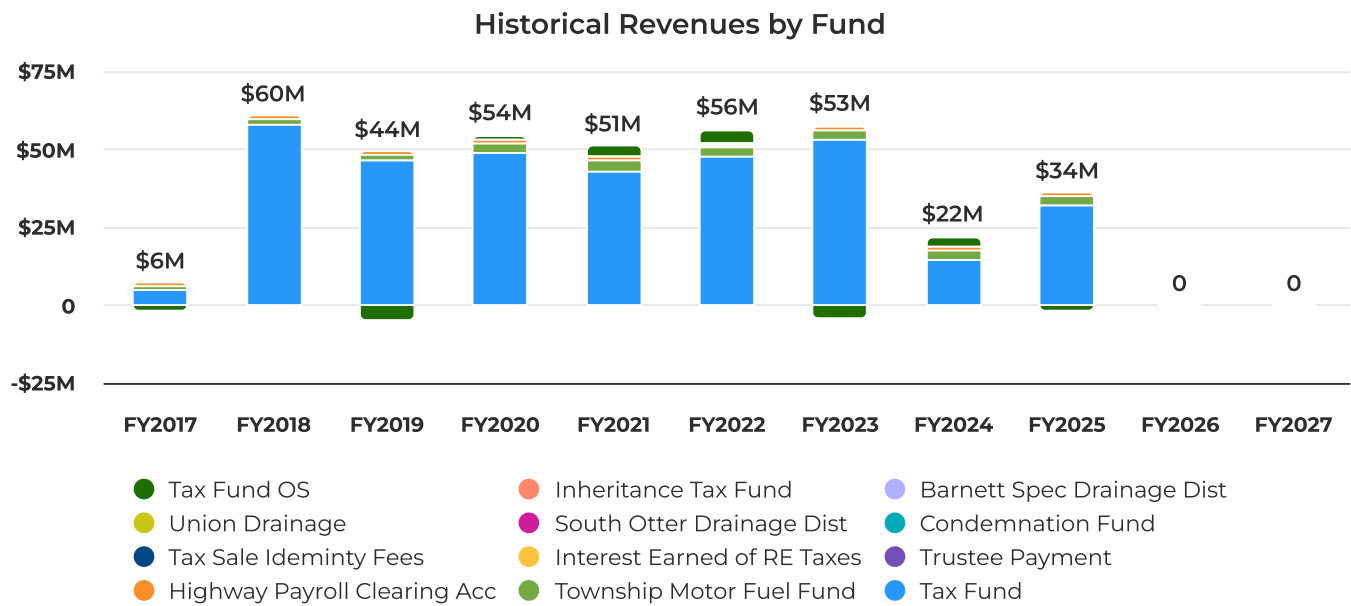


# Fund Balance

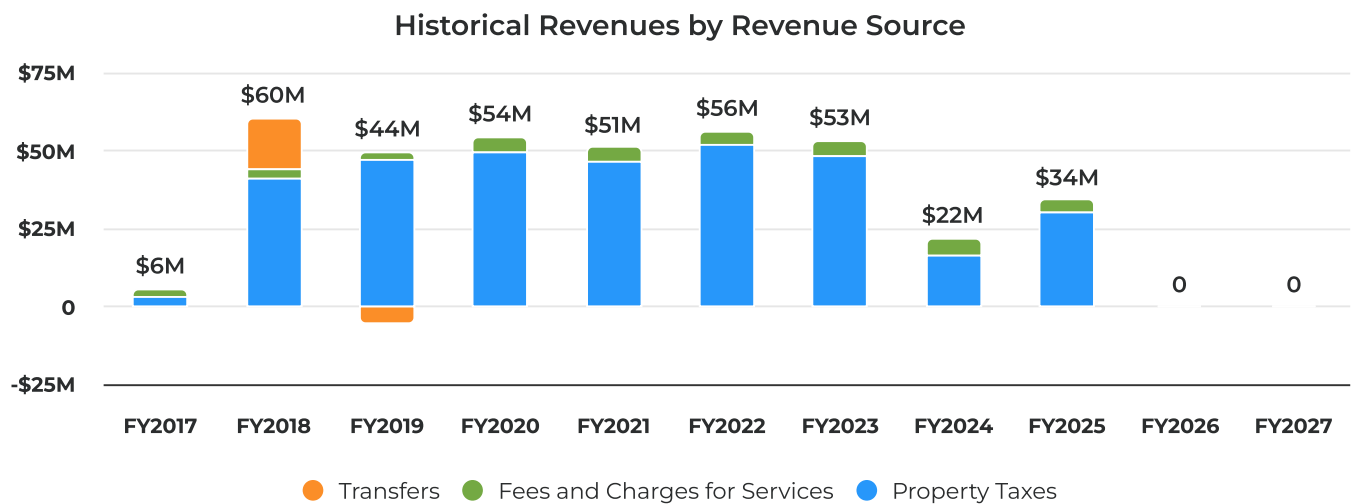


# Trust and Agency Funds

## Revenues by Fund



## Revenues by Revenue Source



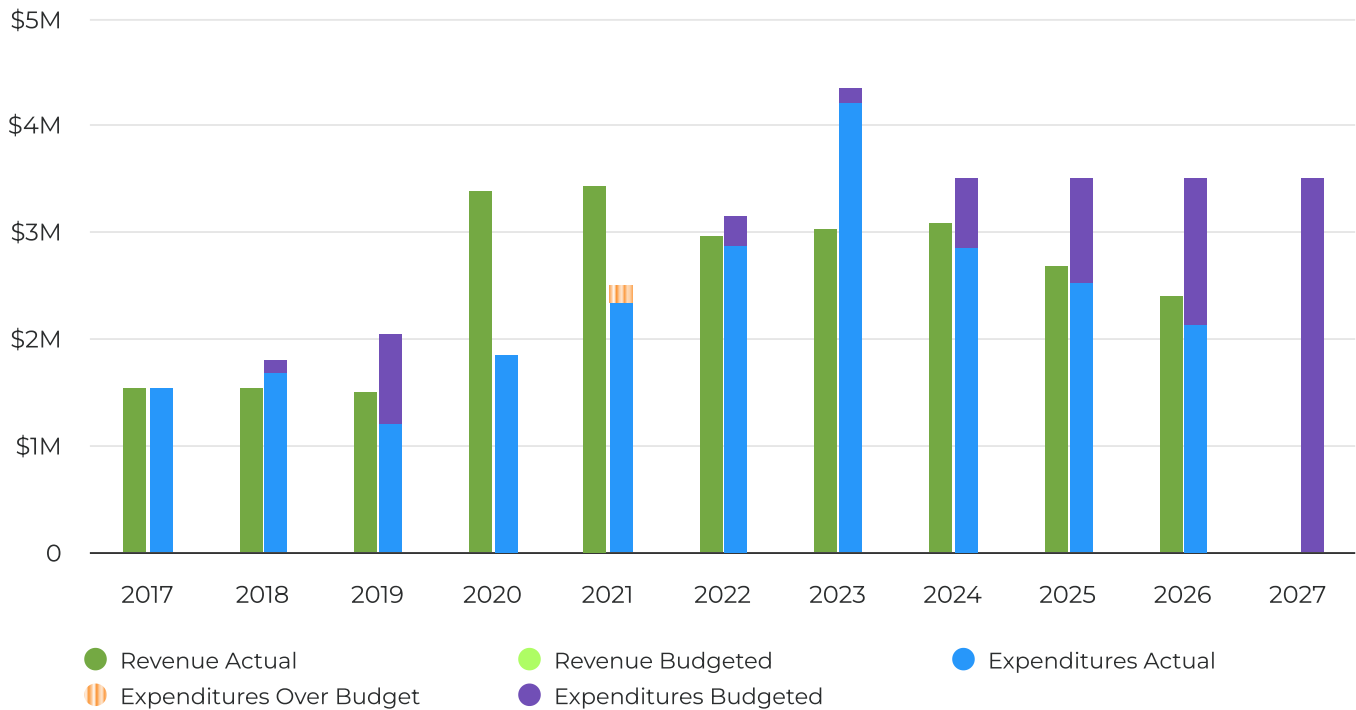


# Township Motor Fuel Fund

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.

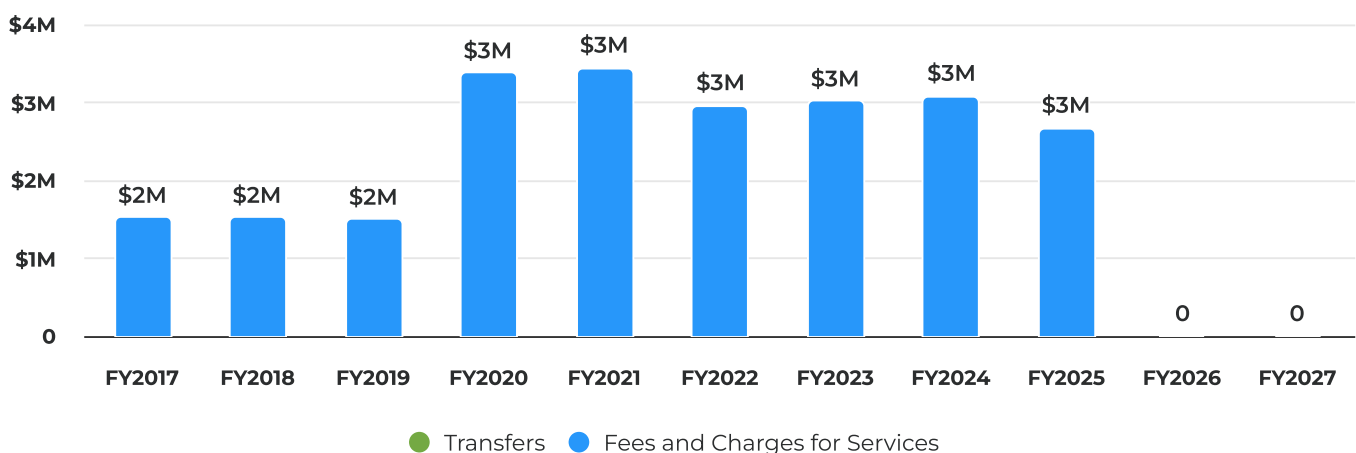
## Summary

### Revenues vs Expenditures Summary

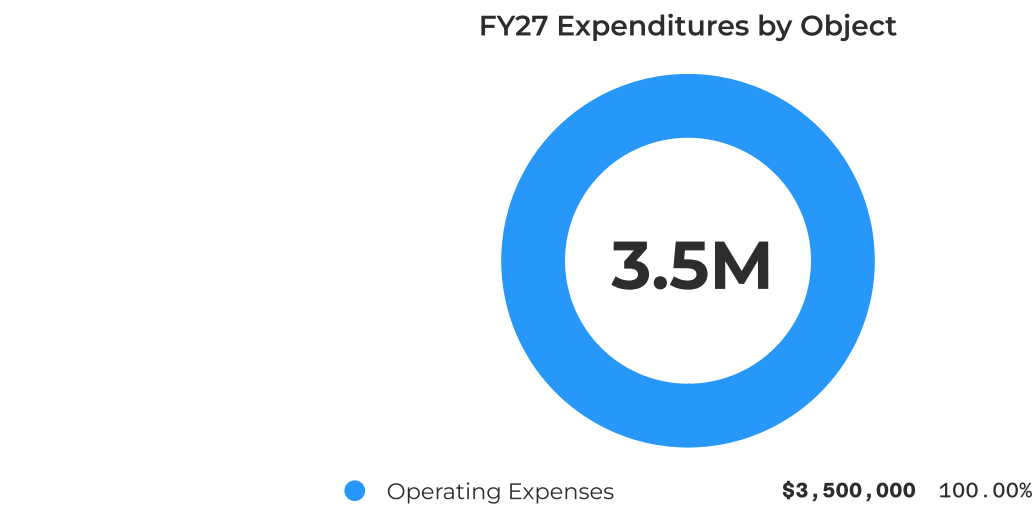
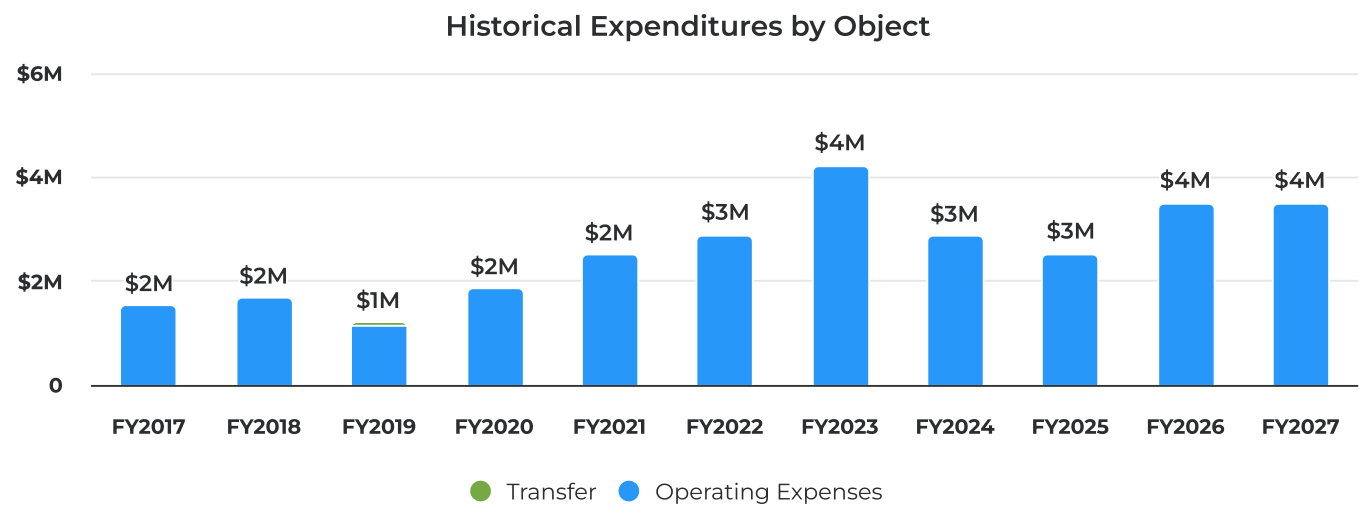


## Revenues by Revenue Source

### Historical Revenue by Revenue Source



## Expenditures by Object

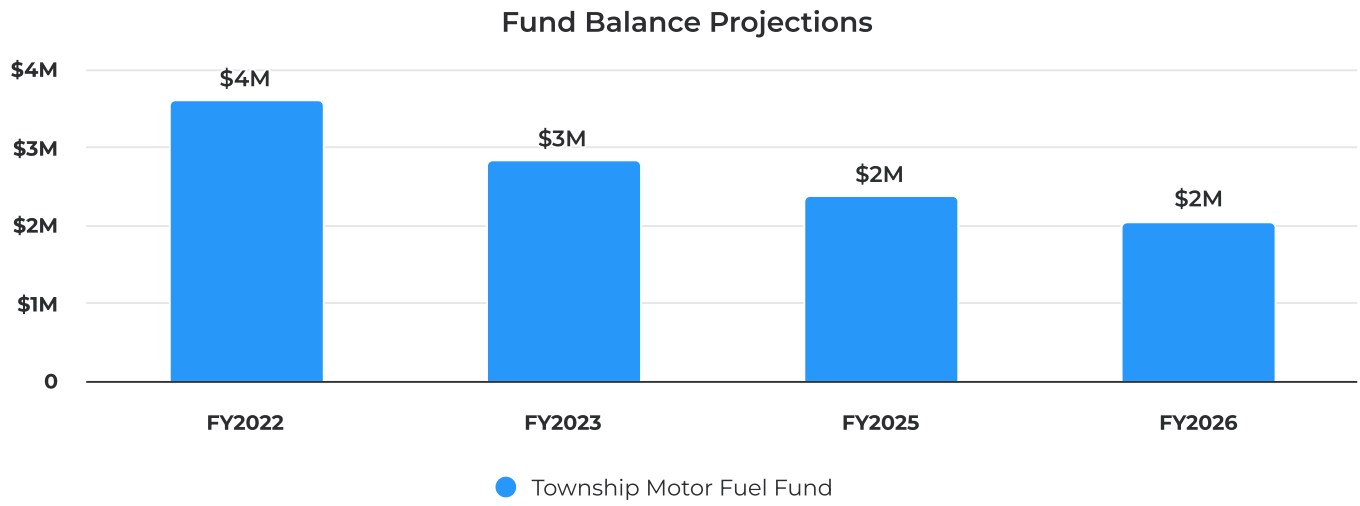


### Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------|
| Operating Expenses | \$2,139,032.61 | \$3,500,000.00   | \$3,500,000.00   | -                                                |
| Total Expenditures | \$2,139,032.61 | \$3,500,000.00   | \$3,500,000.00   | -                                                |



## Fund Balance

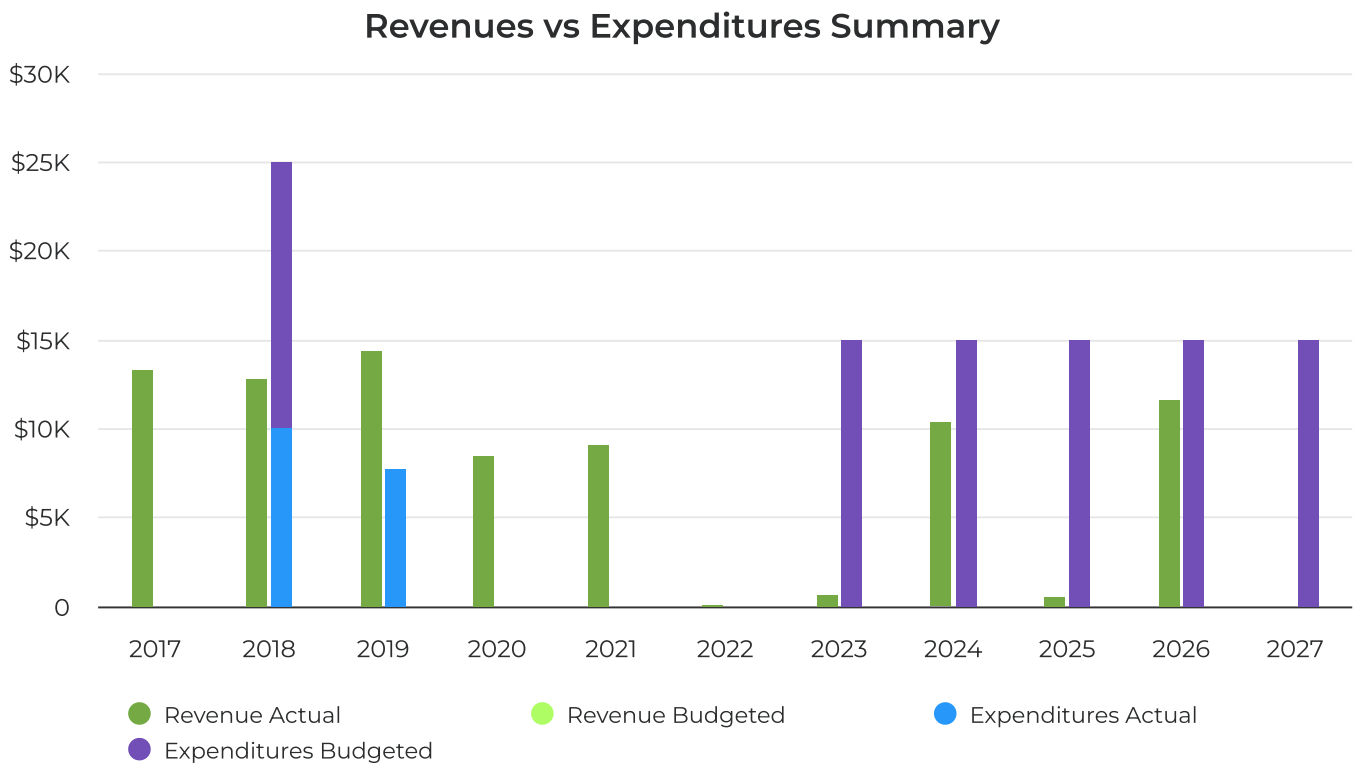


# Tax Sale Indemnity Fees Fund

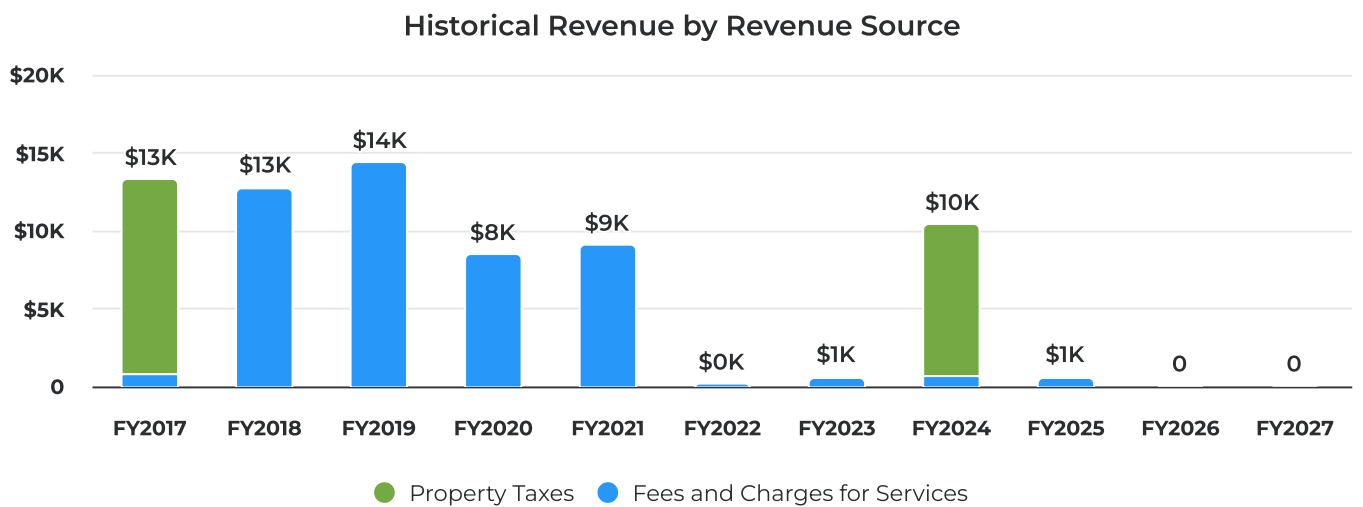
[Official: Treasurer]

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

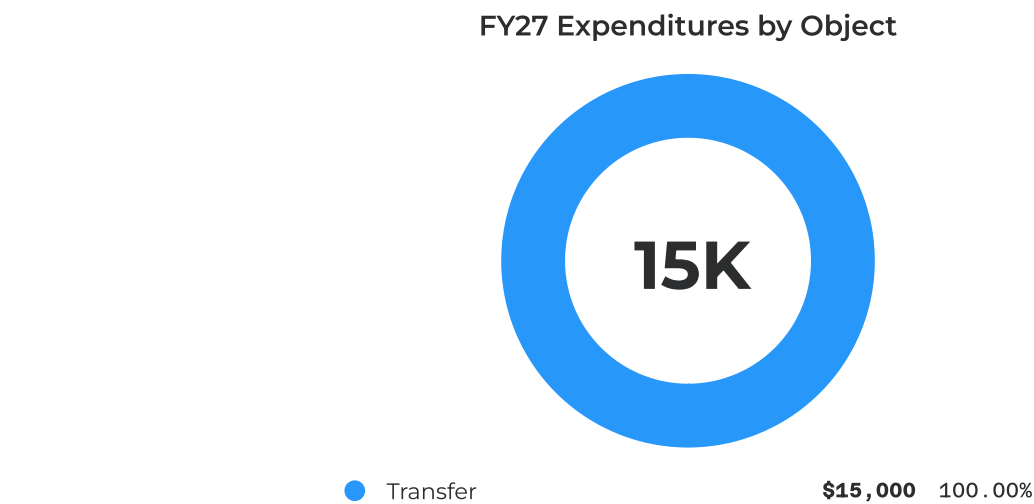
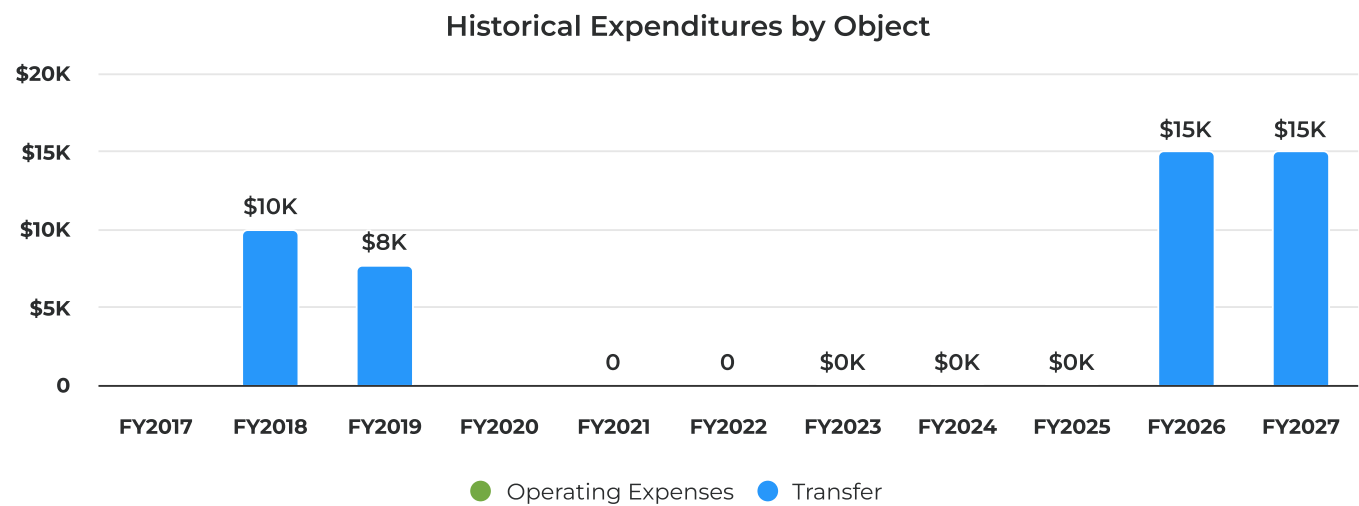
## Summary



## Revenues by Revenue Source



## Expenditures by Object

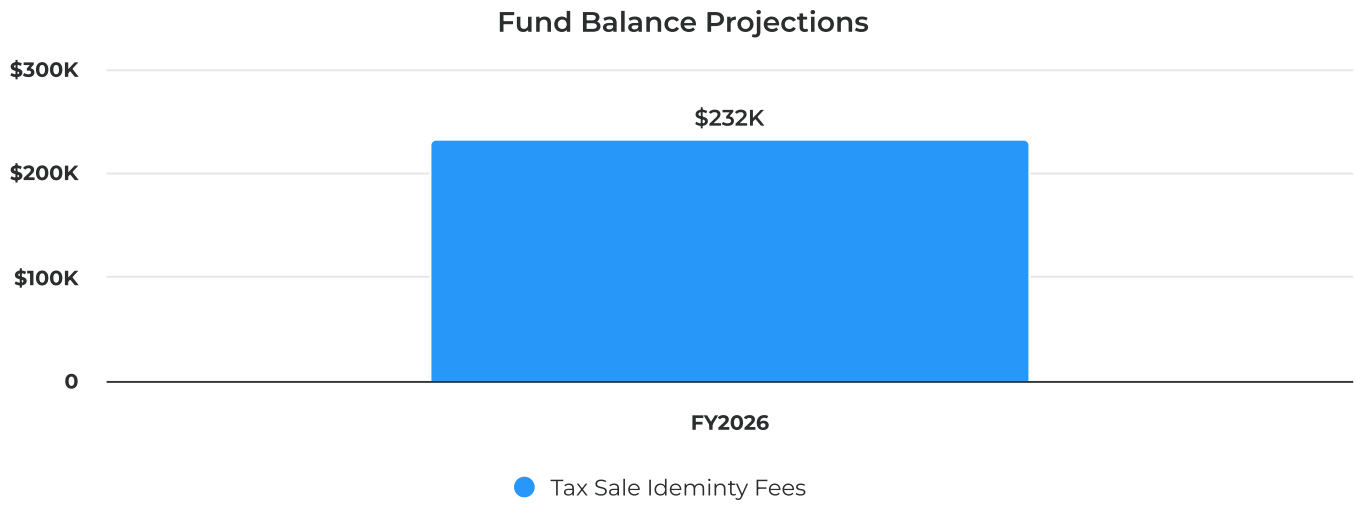


### Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Transfer           | -              | \$15,000.00      | \$15,000.00      | -                                                      |
| Total Expenditures | -              | \$15,000.00      | \$15,000.00      | -                                                      |



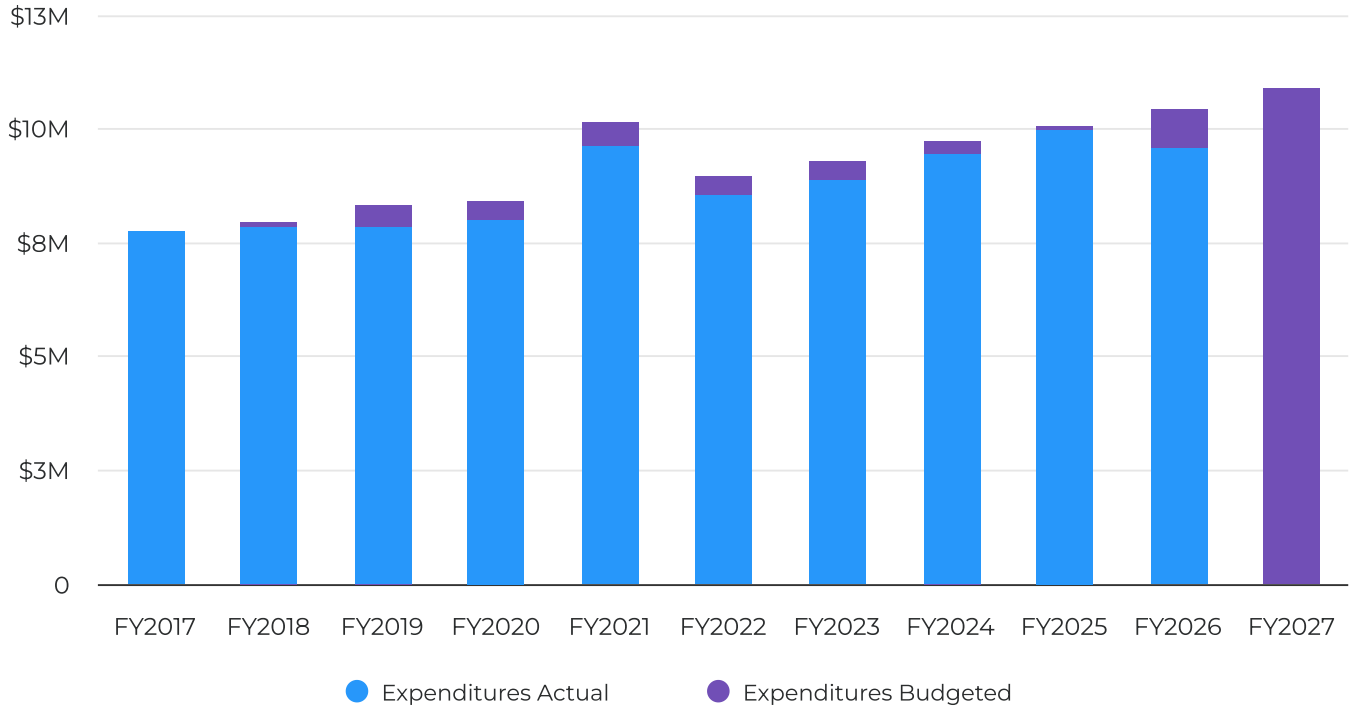
## Fund Balance



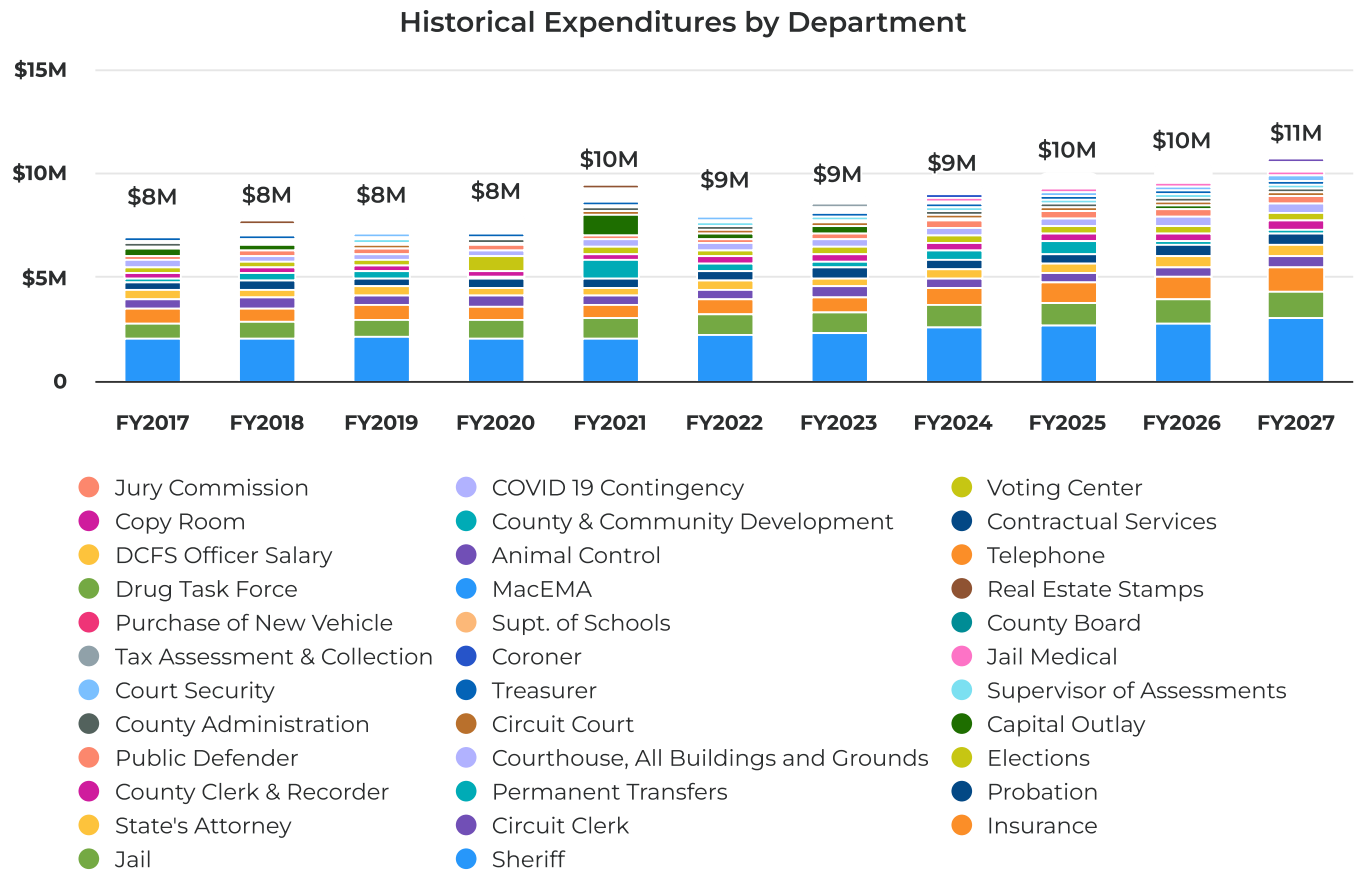
# Expenses

## Expenditure Summary

Historical Expenditures Across Fund Summary 2

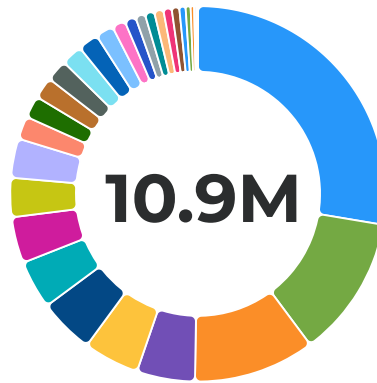


## Expenditures by Department





## FY27 Expenditures by Department



|                                       |             |        |
|---------------------------------------|-------------|--------|
| Sheriff                               | \$3,006,733 | 27.64% |
| Jail                                  | \$1,324,239 | 12.18% |
| Insurance                             | \$1,134,389 | 10.43% |
| State's Attorney                      | \$546,119   | 5.02%  |
| Circuit Clerk                         | \$522,550   | 4.80%  |
| Probation                             | \$519,052   | 4.77%  |
| Courthouse, All Buildings and Grounds | \$454,425   | 4.18%  |
| County Clerk & Recorder               | \$431,489   | 3.97%  |
| Public Defender                       | \$367,360   | 3.38%  |
| Elections                             | \$367,242   | 3.38%  |
| Court Security                        | \$214,066   | 1.97%  |
| Circuit Court                         | \$206,350   | 1.90%  |
| Supervisor of Assessments             | \$203,205   | 1.87%  |
| Jail Medical                          | \$202,000   | 1.86%  |
| Permanent Transfers                   | \$200,000   | 1.84%  |
| County Administration                 | \$190,090   | 1.75%  |
| Treasurer                             | \$168,031   | 1.54%  |
| Animal Control                        | \$123,920   | 1.14%  |
| Coroner                               | \$106,383   | 0.98%  |
| Tax Assessment & Collection           | \$91,280    | 0.84%  |
| County & Community Development        | \$88,500    | 0.81%  |
| County Board                          | \$85,976    | 0.79%  |
| Supt. of Schools                      | \$78,073    | 0.72%  |
| DCFS Officer Salary                   | \$71,023    | 0.65%  |
| MacEMA                                | \$58,204    | 0.54%  |
| Drug Task Force                       | \$47,500    | 0.44%  |
| Telephone                             | \$32,000    | 0.29%  |
| Contractual Services                  | \$19,750    | 0.18%  |
| Voting Center                         | \$12,000    | 0.11%  |
| Jury Commission                       | \$4,376     | 0.04%  |

## Expenditures by Department

| Category      | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------|----------------|------------------|------------------|--------------------------------------------------|
| Circuit Clerk | \$382,606.31   | \$505,848.50     | \$522,550.00     | 3.30%                                            |



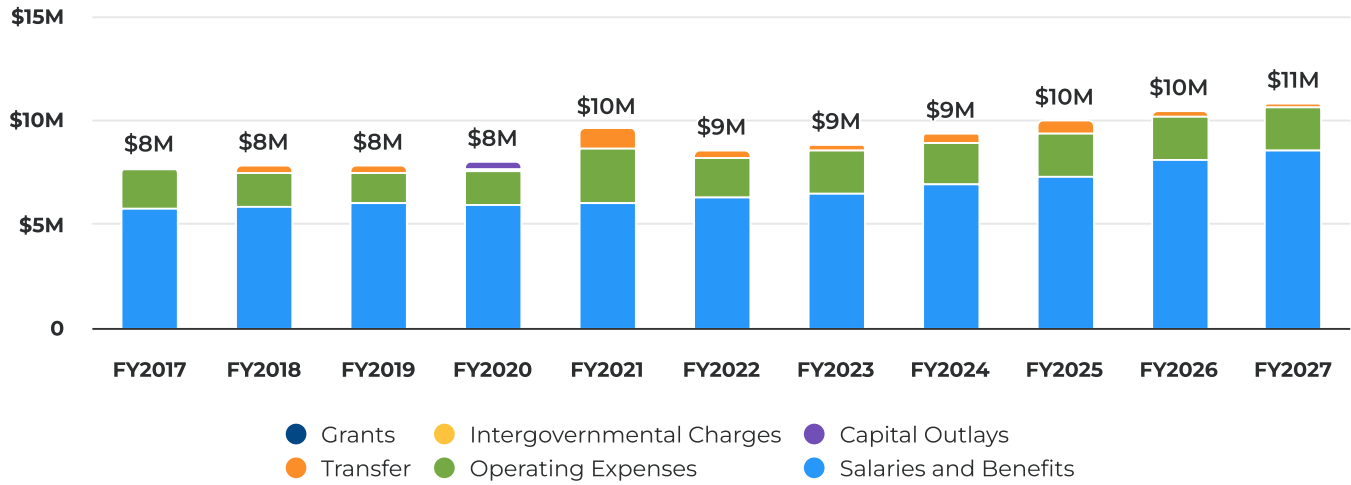
#### 4.0 General Fund Departments Budgets

| Category                                    | FY 2026 Actual        | FY 2026 Budgeted       | FY 2027 Budgeted       | FY 2026 Budgeted<br>vs. FY 2027<br>Budgeted (%<br>Change) |
|---------------------------------------------|-----------------------|------------------------|------------------------|-----------------------------------------------------------|
| Courthouse, All<br>Buildings and<br>Grounds | \$324,224.89          | \$394,810.00           | \$454,425.00           | 15.10%                                                    |
| Circuit Court                               | \$150,182.72          | \$196,800.00           | \$206,350.00           | 4.85%                                                     |
| Purchase of New<br>Vehicle                  | \$78,666.00           | \$92,000.00            | -                      | -100.00%                                                  |
| Public Defender                             | \$294,361.44          | \$352,660.00           | \$367,360.00           | 4.17%                                                     |
| Court Security                              | \$171,952.92          | \$206,140.00           | \$214,066.00           | 3.84%                                                     |
| State's Attorney                            | \$361,367.96          | \$523,624.00           | \$546,119.00           | 4.30%                                                     |
| Jail Medical                                | \$150,316.44          | \$176,000.00           | \$202,000.00           | 14.77%                                                    |
| Jury Commission                             | \$22.95               | \$4,376.00             | \$4,376.00             | -                                                         |
| Sheriff                                     | \$2,284,964.93        | \$2,757,347.65         | \$3,006,733.00         | 9.04%                                                     |
| Jail                                        | \$927,520.40          | \$1,177,505.00         | \$1,324,239.00         | 12.46%                                                    |
| DCFS Officer Salary                         | \$56,775.76           | \$66,444.50            | \$71,023.00            | 6.89%                                                     |
| County Administration                       | \$210,612.06          | \$190,090.00           | \$190,090.00           | -                                                         |
| County Board                                | \$68,646.28           | \$91,840.00            | \$85,976.00            | -6.39%                                                    |
| MacEMA                                      | \$39,824.80           | \$58,204.00            | \$58,204.00            | -                                                         |
| County Clerk &<br>Recorder                  | \$321,150.82          | \$397,169.50           | \$431,489.00           | 8.64%                                                     |
| Elections                                   | \$270,984.49          | \$357,309.00           | \$367,242.00           | 2.78%                                                     |
| Treasurer                                   | \$118,300.40          | \$151,607.00           | \$168,031.00           | 10.83%                                                    |
| Supervisor of<br>Assessments                | \$147,077.17          | \$200,605.10           | \$203,205.00           | 1.30%                                                     |
| Voting Center                               | \$6,253.19            | \$12,000.00            | \$12,000.00            | -                                                         |
| Animal Control                              | \$107,372.32          | \$118,878.60           | \$123,920.00           | 4.24%                                                     |
| Copy Room                                   | \$6,621.01            | \$18,976.00            | -                      | -100.00%                                                  |
| Supt. of Schools                            | \$19,791.50           | \$78,421.00            | \$78,073.00            | -0.44%                                                    |
| Tax Assessment &<br>Collection              | \$74,928.14           | \$85,015.00            | \$91,280.00            | 7.37%                                                     |
| Coroner                                     | \$82,535.76           | \$97,716.90            | \$106,383.00           | 8.87%                                                     |
| Probation                                   | \$411,201.11          | \$493,839.76           | \$519,052.00           | 5.11%                                                     |
| Contractual Services                        | \$884.77              | \$19,750.00            | \$19,750.00            | -                                                         |
| Insurance                                   | \$861,525.29          | \$1,004,684.18         | \$1,134,389.00         | 12.91%                                                    |
| Drug Task Force                             | \$37,083.34           | \$47,500.00            | \$47,500.00            | -                                                         |
| County & Community<br>Development           | \$64,782.18           | \$64,000.00            | \$88,500.00            | 38.28%                                                    |
| Capital Outlay                              | \$25,479.10           | \$175,000.00           | -                      | -100.00%                                                  |
| Telephone                                   | \$26,312.42           | \$30,000.00            | \$32,000.00            | 6.67%                                                     |
| Permanent Transfers                         | \$1,500,053.00        | \$200,000.00           | \$200,000.00           | -                                                         |
| <b>Total Expenditures</b>                   | <b>\$9,584,381.87</b> | <b>\$10,346,161.69</b> | <b>\$10,876,325.00</b> | <b>5.12%</b>                                              |

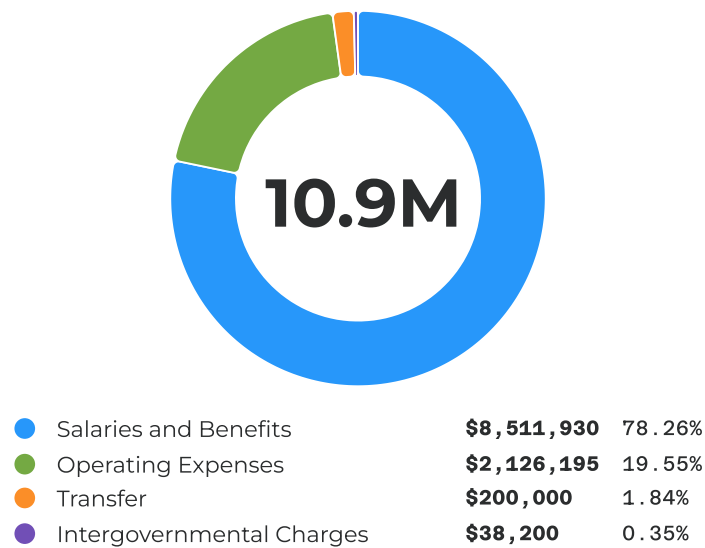


## Expenditures by Object

### Historical Expenditures by Object



### FY27 Expenditures by Object



## Expenditures by Object

| Category                  | FY 2026 Actual        | FY 2026 Budgeted       | FY 2027 Budgeted       | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------|-----------------------|------------------------|------------------------|--------------------------------------------------|
| Salaries and Benefits     | \$6,424,636.33        | \$8,004,106.88         | \$8,511,930.00         | 6.34%                                            |
| Operating Expenses        | \$1,674,017.46        | \$2,108,175.31         | \$2,126,195.00         | 0.85%                                            |
| Transfer                  | \$1,455,625.00        | \$200,000.00           | \$200,000.00           | -                                                |
| Intergovernmental Charges | \$30,103.08           | \$33,879.50            | \$38,200.00            | 12.75%                                           |
| <b>Total Expenditures</b> | <b>\$9,584,381.87</b> | <b>\$10,346,161.69</b> | <b>\$10,876,325.00</b> | <b>5.12%</b>                                     |

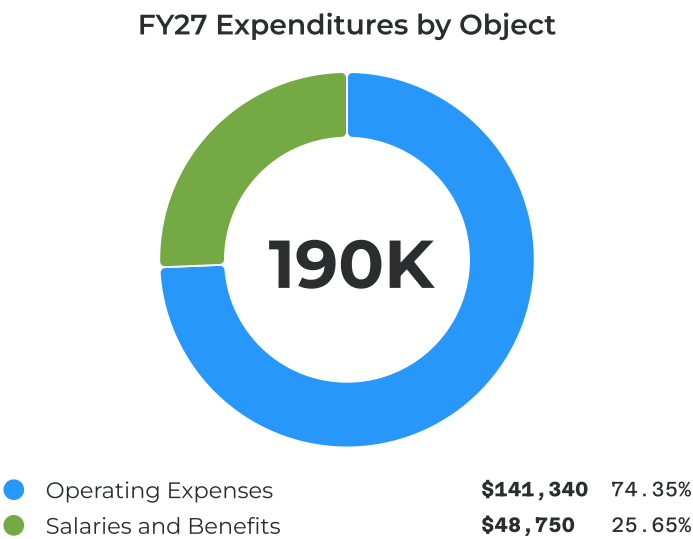
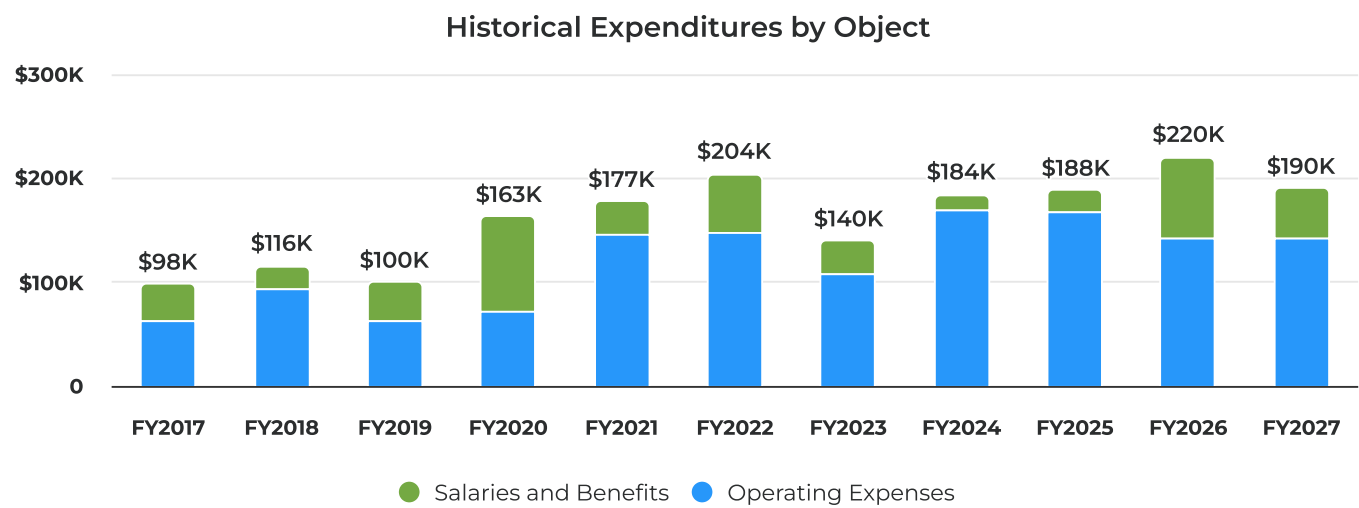


# County Administration

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. Before FY 2024-2025, it also included the county’s annual costs of participating in the State’s Attorney’s Appellate Prosecutor program, which were moved to the State’s Attorney’s budget.

## Expenditures by Object



## Expenditures by Object

| Category              | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-----------------------|----------------|------------------|------------------|--------------------------------------------------|
| Salaries and Benefits | \$82,204.27    | \$48,750.00      | \$48,750.00      | -                                                |
| Operating Expenses    | \$128,407.79   | \$141,340.00     | \$141,340.00     | -                                                |



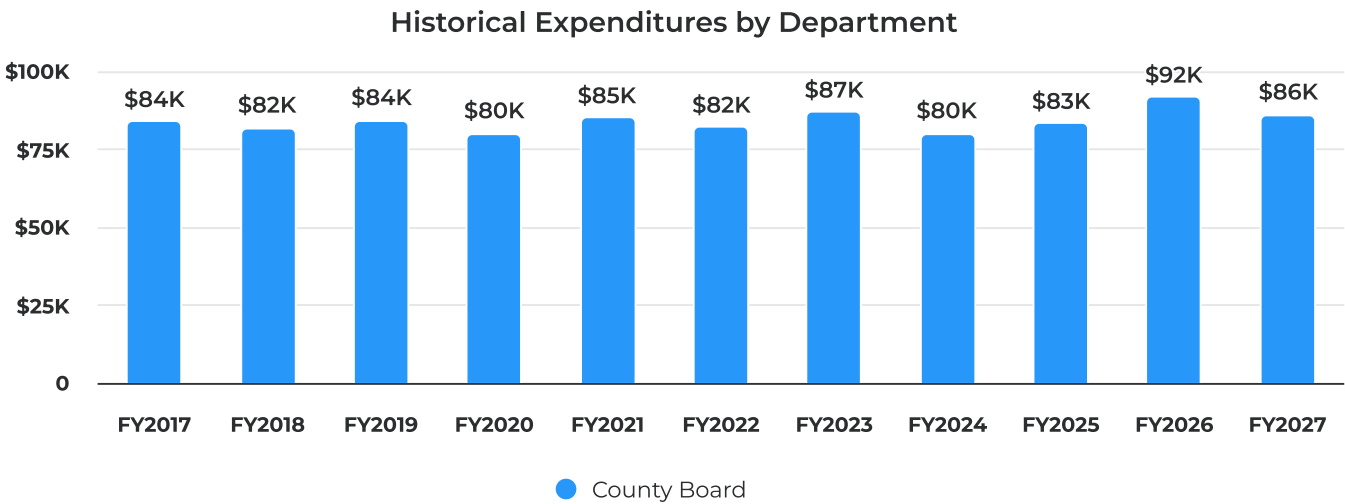
| Category                  | FY 2026 Actual      | FY 2026 Budgeted    | FY 2027 Budgeted    | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|---------------------------|---------------------|---------------------|---------------------|--------------------------------------------------------|
| <b>Total Expenditures</b> | <b>\$210,612.06</b> | <b>\$190,090.00</b> | <b>\$190,090.00</b> | <b>-</b>                                               |

# County Board

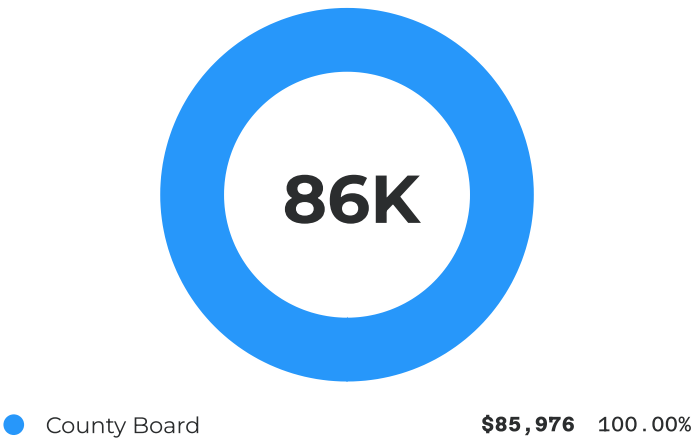
Larry Schmidt, County Board Chair

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 by Department



### FY27 Expenditures by Department

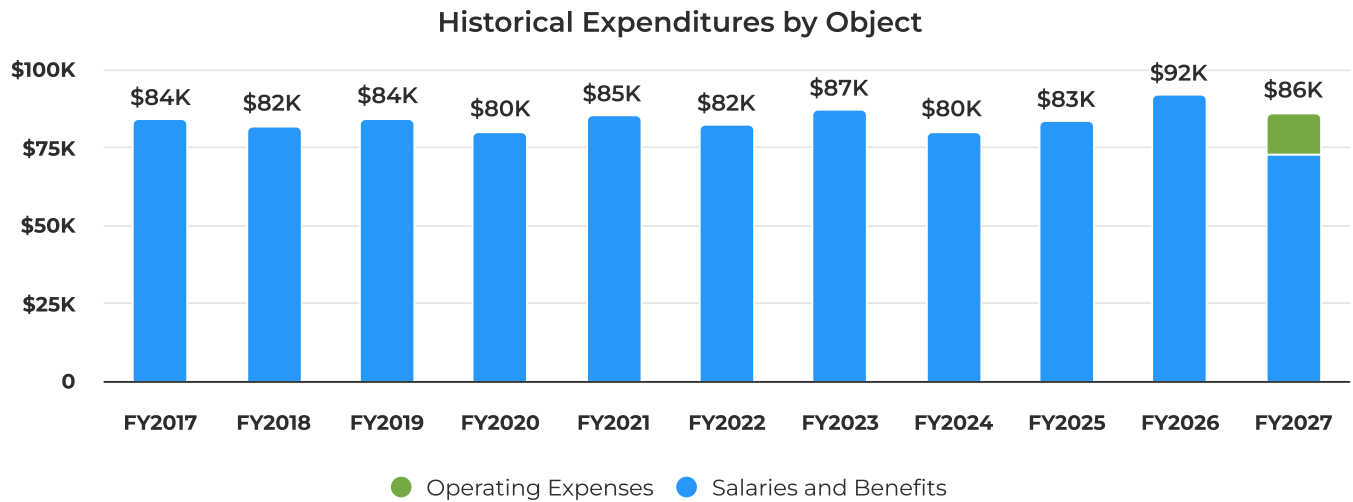


## Expenditures by Department

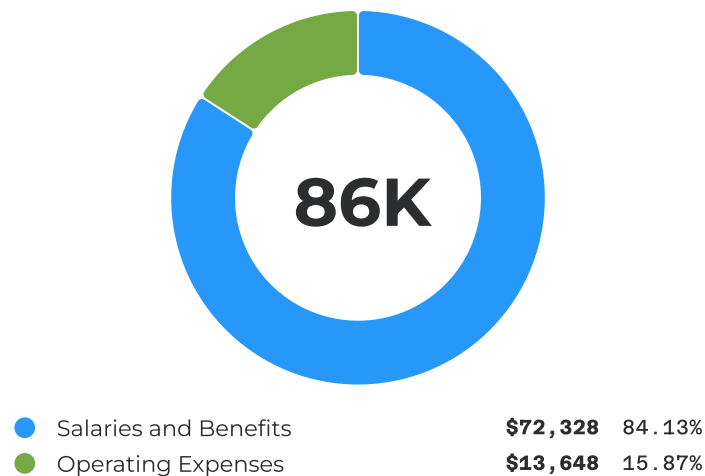
| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------|
| County Board       | \$68,646.28    | \$91,840.00      | \$85,976.00      | -6.39%                                           |
| Total Expenditures | \$68,646.28    | \$91,840.00      | \$85,976.00      | -6.39%                                           |



## Expenditures by Object



### FY27 Expenditures by Object



### Expenditures by Object

| Category                  | FY 2026 Actual     | FY 2026 Budgeted   | FY 2027 Budgeted   | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|---------------------------|--------------------|--------------------|--------------------|--------------------------------------------------------|
| Salaries and Benefits     | \$68,646.28        | \$91,840.00        | \$72,328.00        | -21.25%                                                |
| Operating Expenses        | -                  | -                  | \$13,648.00        | -                                                      |
| <b>Total Expenditures</b> | <b>\$68,646.28</b> | <b>\$91,840.00</b> | <b>\$85,976.00</b> | <b>-6.39%</b>                                          |

## Personnel Summary

### Summary of Goals

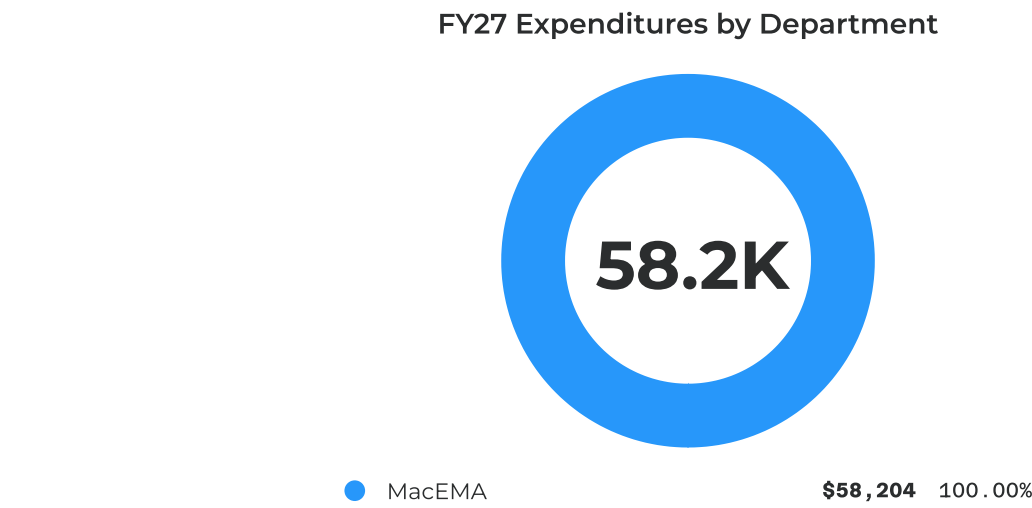
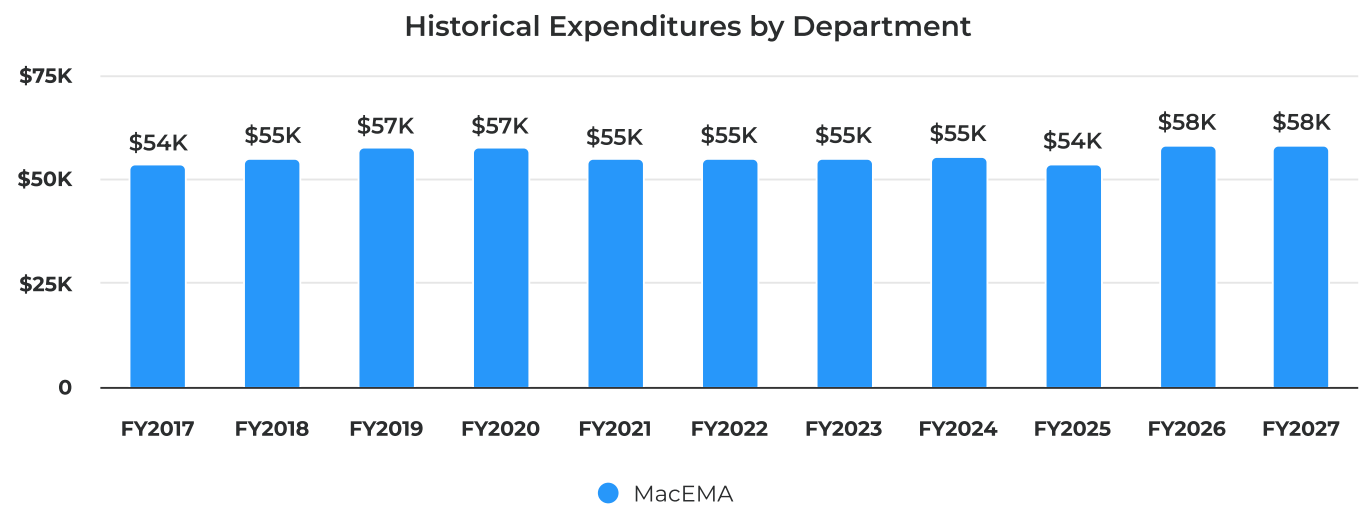


# Emergency Management Agency

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 by Department



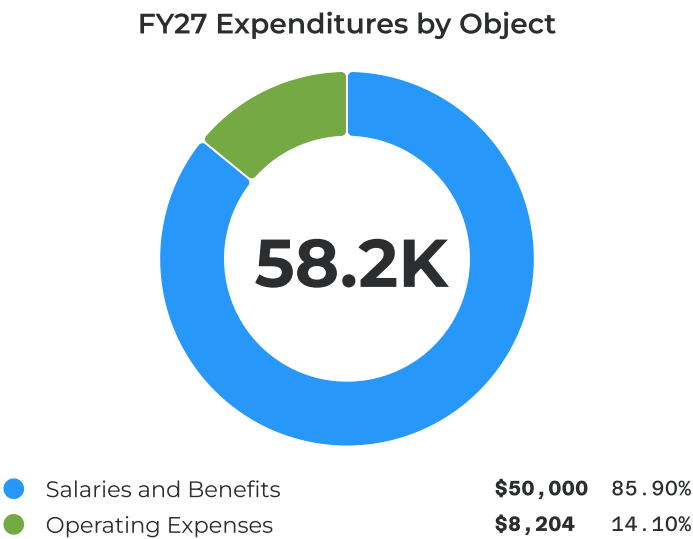
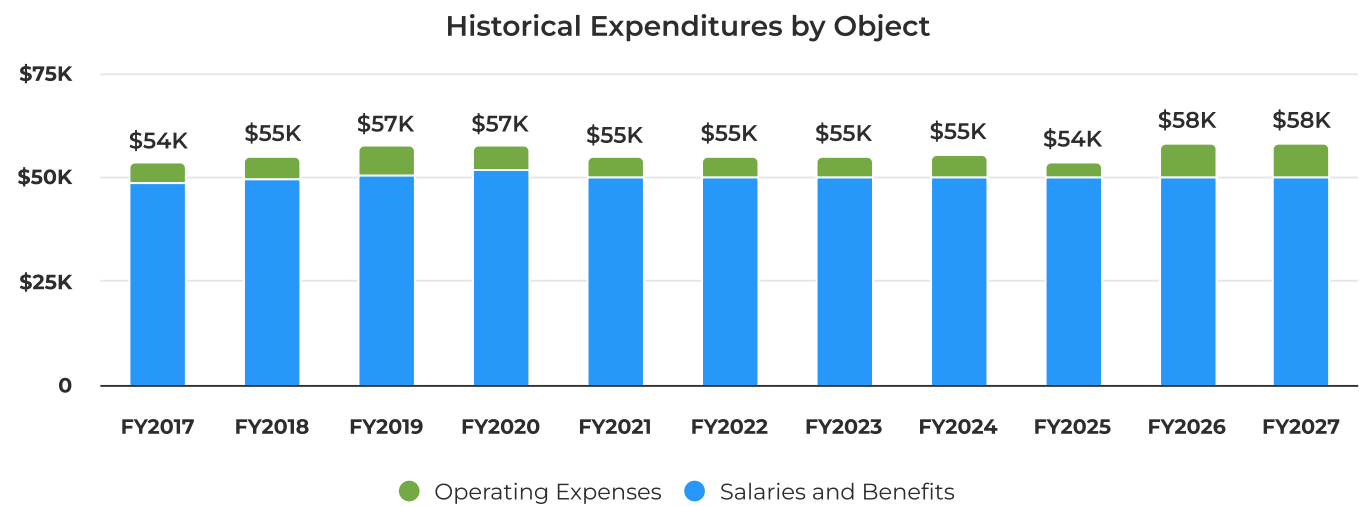
## Expenditures by Department

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------|
| MacEMA             | \$39,824.80    | \$58,204.00      | \$58,204.00      | -                                                |
| Total Expenditures | \$39,824.80    | \$58,204.00      | \$58,204.00      | -                                                |





## Expenditures by Object



### Expenditures by Object

| Category              | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-----------------------|----------------|------------------|------------------|--------------------------------------------------|
| Salaries and Benefits | \$37,500.00    | \$50,000.00      | \$50,000.00      | -                                                |
| Operating Expenses    | \$2,324.80     | \$8,204.00       | \$8,204.00       | -                                                |
| Total Expenditures    | \$39,824.80    | \$58,204.00      | \$58,204.00      | -                                                |

## Personnel Summary

### Summary of Goals



# Total County Clerk & Recorder 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.

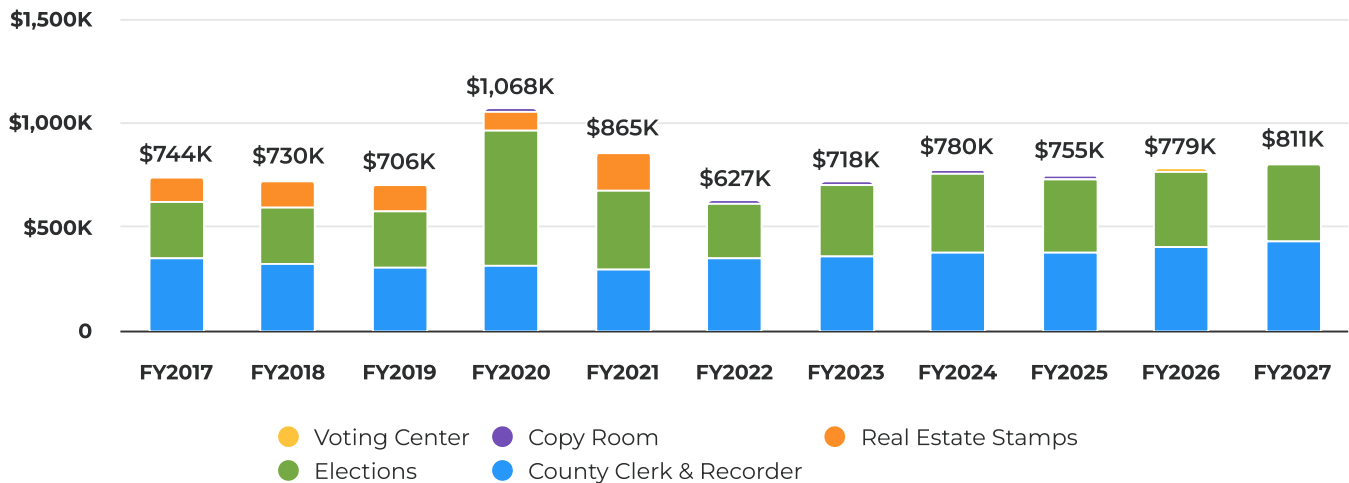


**Macoupin County is Election Excellence Certified in Funding and Budgets.** This certification from the U.S. Alliance for Election Excellence recognizes election offices that meet national benchmarks for high-quality election administration, and reflects our ongoing commitment to strengthening operations and running secure elections that Macoupin voters can trust.

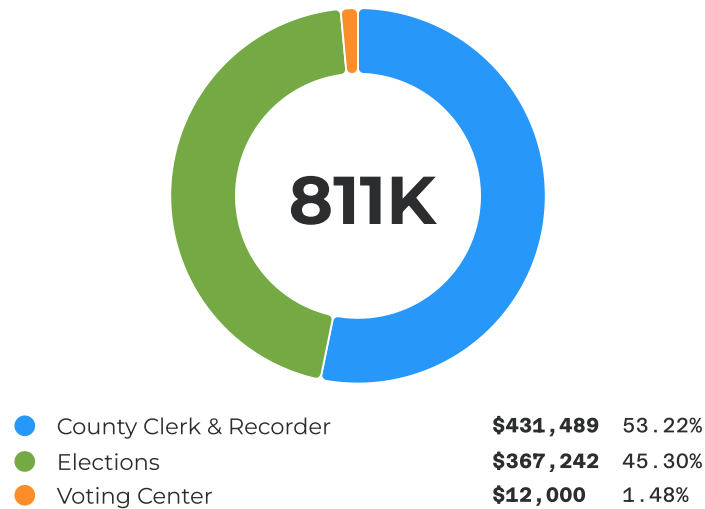
Learn more about the voluntary, nonpartisan Standards for Election Excellence and the Alliance Certification Program [here](#).

## Expenditures by Department

Historical Expenditures by Department



## FY27 Expenditures by Department

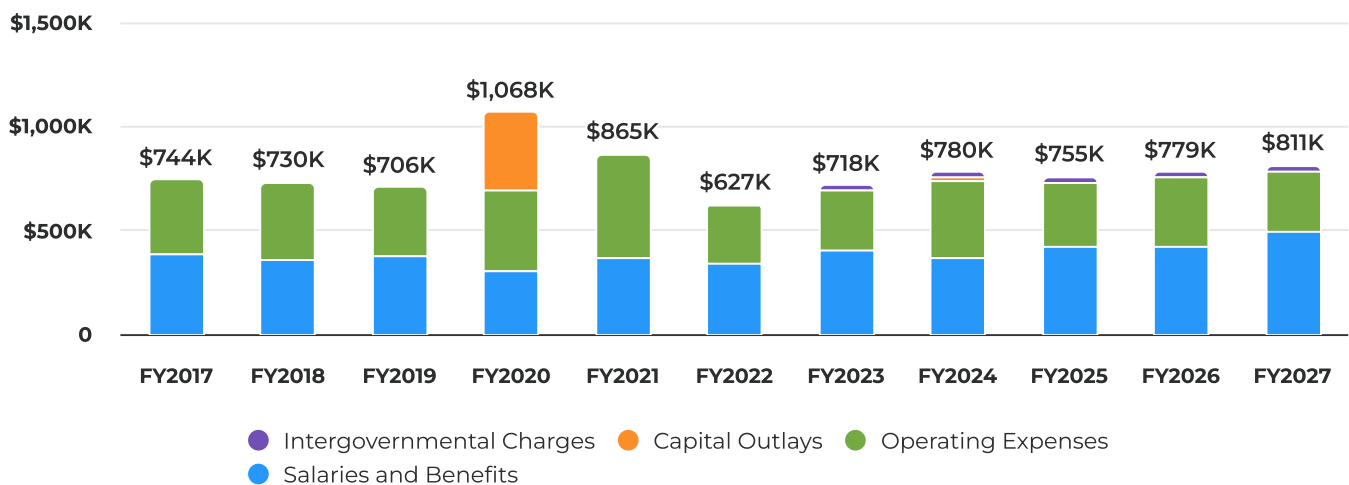


## Expenditures by Department

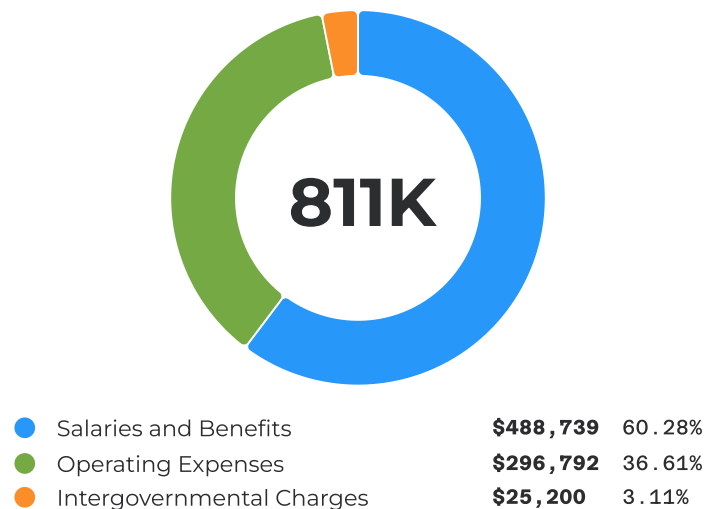
| Category                  | FY 2026 Actual      | FY 2026 Budgeted    | FY 2027 Budgeted    | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|---------------------------|---------------------|---------------------|---------------------|--------------------------------------------------------|
| County Clerk & Recorder   | \$321,150.82        | \$397,169.50        | \$431,489.00        | 8.64%                                                  |
| Elections                 | \$270,984.49        | \$357,309.00        | \$367,242.00        | 2.78%                                                  |
| Voting Center             | \$6,253.19          | \$12,000.00         | \$12,000.00         | -                                                      |
| Copy Room                 | \$6,621.01          | \$18,976.00         | -                   | -100.00%                                               |
| <b>Total Expenditures</b> | <b>\$605,009.51</b> | <b>\$785,454.50</b> | <b>\$810,731.00</b> | <b>3.22%</b>                                           |

## Expenditures by Object

## Historical Expenditures by Object



## FY27 Expenditures by Object



## Expenditures by Object

| Category                  | FY 2026 Actual      | FY 2026 Budgeted    | FY 2027 Budgeted    | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|---------------------------|---------------------|---------------------|---------------------|--------------------------------------------------------|
| Salaries and Benefits     | \$320,415.50        | \$421,048.00        | \$488,739.00        | 16.08%                                                 |
| Operating Expenses        | \$261,609.01        | \$336,683.00        | \$296,792.00        | -11.85%                                                |
| Intergovernmental Charges | \$22,985.00         | \$27,723.50         | \$25,200.00         | -9.10%                                                 |
| <b>Total Expenditures</b> | <b>\$605,009.51</b> | <b>\$785,454.50</b> | <b>\$810,731.00</b> | <b>3.22%</b>                                           |

## Freedom of Information Act Posting

**PURPOSE:** The Macoupin County Clerk and Recorder is elected by the voters of Macoupin County for term of four years.

The County Clerk and Recorder has the exclusive and statutory responsibility of filing marriage licenses, birth and death certificates, tax extensions and business licenses. The Clerk and Recorder is also the keeper of the County Board minutes, ordinances, resolutions and all property transaction records including deeds, mortgages, liens and other miscellaneous records. The Clerk and Recorder provides for the legal registration of voters, the maintenance of the voting records and administers elections of national, state and county officials within Macoupin County.

In Macoupin County, the Clerk and Recorder pays all county bills as approved by the County Board, administers the county payroll and manages employee participation in health insurance and deferred compensation.

**EMPLOYEES:** The Macoupin County Clerk and Recorder currently has 6 full time positions budgeted for with 5 full time employees and 1 part time employee along with the County Clerk and Recorder.

**BOARDS:** There are no boards, commissions, committees or councils that operate in an advisory capacity relative to the operation of the Clerk and Recorder's Office or that exercise control over its policies or procedures, or to which the Clerk and Recorder is required to report and be answerable for its operations.

**RECORDS MAINTAINED BY THE COUNTY CLERK & RECORDER'S OFFICE:** The following categories of records, under the possession and control of the Macoupin County Clerk and Recorder's Office, may be made available for production

or inspection, subject to exemption, upon request pursuant to the Illinois Freedom of Information Act (FOIA). This list is not exclusive:

##### Elected and Administrative Officials

- **County Board Contact Information**
  - County Board members contact information can be found online at <https://macoupincountyil.gov/wp-content/uploads/2020/12/2024boardcontactinfo.pdf>
- County Elected Officials and Department Heads Contact Information
- **All Elected Officials Throughout the County Contact Information**
  - Contact information for all elected officials representing Macoupin County can be found online at <https://www.macoupinvotes.gov/election-results/elected-officials/#ElectedOfficials>

##### County Board Meeting Information

- **County Board Agendas & Packets**
  - County Board meeting agendas and packets can be found online at <https://www.macoupinminutes.com/>.
- **County Board Minutes**
  - County Board minutes can be found online at <https://www.macoupinminutes.com/>. Please remember Board minutes are not available until approved at the next meeting.
- **County Resolutions**
  - Copies of all resolutions approved by the Board going back to 1972 can be found online at <https://www.macoupincode.com/resolutions.html>
- **County Code of Ordinances**
  - Copies of all ordinances adopted since 2003 can be found online at <https://www.macoupincode.com/ordinances.html>. Ordinances adopted before 2003 were filed in as resolutions.

##### Budget Information

- **County Budgets for All Funds**
  - All County budget books beginning with fiscal year 2013-2014 are available at <https://macoupincountyil.gov/transparency/>.
- **County Budget Visualization Tool**
  - The County Budget Visualization Tool with data going back to fiscal year 1994-1995 is available at <https://macoupinbudget.com/>.

##### Audit Information

- **County Audits**
  - County audit reports dating back to 1918 can be found online at [https://data.macoupincountyil.gov/County-Board-Records/Audits/72at-ckwy/data\\_preview](https://data.macoupincountyil.gov/County-Board-Records/Audits/72at-ckwy/data_preview)

##### Expenditure Data

- **County Checkbook Information of List of Bills Paid**
  - The online checkbook for all checks cut from September 1, 2023 through the last business day is available at <https://macoupincountyil-v2.spending.socrata.com/>
  - The online checkbook for all checks cut from September 1, 2005 through August 31, 2022 is available at <https://macoupincountyil-v2.spending.socrata.com/>
  - **NOTE:** All payments processed through the County Clerk's financial system are included in the Checkbook. For example, the County Clerk's office does not pay the Health Department's bills, so all payments made by the Health Department are not included. Additionally, any special funds not handled by the County Clerk's



office are not included. While an overwhelming majority of funds in the County are processed through the County Clerk's office, any funds not handled by the Clerk would require checking with the respective department head or Elected Official for more information. MacoupinCheckbook also does not include any funds such as trusts or pass through accounts. Again, interested individuals would need to check with the respective official or department head for more information on those funds. Finally, permanent salaries are not included in MacoupinCheckbook nor or individual benefits.

- **Board Claims and Officers Report - Monthly**

- The required employee compensation report can be found each year in the budget book which can be found online at [https://data.macoupincountyil.gov/County-Board-Records/Monthly-Board-Checkbook-Summaries/4b78-sjxk/data\\_preview](https://data.macoupincountyil.gov/County-Board-Records/Monthly-Board-Checkbook-Summaries/4b78-sjxk/data_preview)

#### Salary and Benefit Information

- **Payroll Records**

- All salary, benefit, and overtime information for all employees paid by the County Clerk's office from January 1, 2006 through the present can be found online at <https://macoupincountyil.payroll.socrata.com/>

- **Open Meetings Act-Employee Compensation Report**

- The required employee compensation report can be found each year in the budget book which can be found online at <https://macoupincountyil.gov/transparency/>

#### Contracts Information

- **County Contracts**

- Per Resolution 2011.25, all contracts approved by the County Board are to be posted online. All required contracts on file in the County Clerk's office per that resolution, as well as all contracts for the County Clerk's office, are available online at [https://data.macoupincountyil.gov/County-Board-Records/County-Contracts/h3gr-gny3/data\\_preview](https://data.macoupincountyil.gov/County-Board-Records/County-Contracts/h3gr-gny3/data_preview)

#### Tax and Fee Information

- **Property Tax District Levies & Extension Records**

- Property tax district extension reports going back to 1996 can be found online at [https://macoupincountyclerk.com/macoupin\\_county\\_clerk/tax\\_extensions.php](https://macoupincountyclerk.com/macoupin_county_clerk/tax_extensions.php)

- **Tax Redemption Records**

- All tax redemption information going back to 2014 payable 2015 can be found online at <https://macoupinil.devnetwedge.com/>

#### County Clerk & Recorder Office Records

- **Birth, Death & Marriage Record Indexes**

- Most birth, death, and marriage records are exempt from FOIA due to personal identification information. The index information that is available for the public to see can be found at [https://macoupincountyclerk.com/vital\\_records/genealogy\\_records.php](https://macoupincountyclerk.com/vital_records/genealogy_records.php)

- **Mine Permit and Applications**

- All mine permit and applications filed with the state and required to be kept at the County Clerk's office can be found online at [https://macoupincountyclerk.com/clerk\\_extensions/mine\\_documents\\_maps\\_and\\_permits.php](https://macoupincountyclerk.com/clerk_extensions/mine_documents_maps_and_permits.php)

- **Economic Interest Statements**

- All economic interest statements filed with the County Clerk's office since 2023 can be found online at <https://sei.macoupincountyil.gov/public-search/>

- **Assumed Name Business Licenses**



- All assumed name businesses on file with the County Clerk's office from 1989 through the end of the last calendar year can be found online at [https://data.macoupincountyil.gov/Business-and-Economic-Development/Assumed-Name-Business-Licenses/38mn-ebhr/data\\_preview](https://data.macoupincountyil.gov/Business-and-Economic-Development/Assumed-Name-Business-Licenses/38mn-ebhr/data_preview)
- **Election Results**
  - Election night results can be found online going back to the November 2012 Election at <https://results.enr.clarityelections.com/IL/Macoupin/>
  - The county also has a searchable election night result database for all elections going back to 1938 can be found online at <https://pastresults.macoupinvotes.gov/eng/>
- **Recorded Documents**
  - All publicly recorded documents from 2001 to the present can be found online at <https://selfservice.macoupincountyil.gov/web/> (You will need an account and at least one day subscription)
  - All publicly recorded documents from 1829 to 2000 can be found using our online index book system at <https://recordhub.cottsystems.com/> (Index books are free, you will need an account and at least a one day subscription for documents)
  - All plats and surveys recorded before 2001 can be found online at <https://macoupincountyil.documents-on-demand.com/>
- **Military Discharges (DD-214)**
  - Most military discharges are exempt from FOIA due to personal identification information. The publicly available data can be found online at [https://macoupincountyclerk.com/county\\_clerk\\_s\\_office/military\\_discharge\\_records.php](https://macoupincountyclerk.com/county_clerk_s_office/military_discharge_records.php)

#### Zoning, Licenses, and Permits

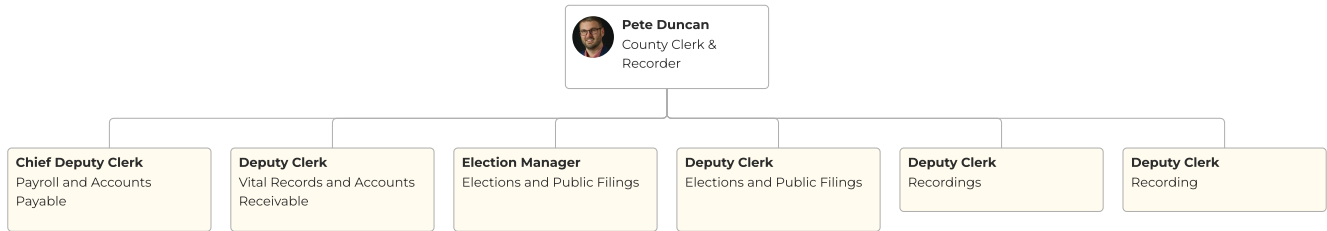
- Macoupin County has no zoning for unincorporated portions of the county and can produce no records for those properties regarding zoning. For properties inside city or village limits, you would need to reach out to the city or village office.
- Macoupin County has no building permits outside of a permit for new construction with the installation of a septic tank. Those permits are submitted to the GIS Manager.

#### Various Board Records

- The Local Government Decennial Committee Reports submitted to the Board can be found online at <https://macoupincountyil.gov/local-government-decennial-committee-reports/>
- The audits submitted by special service areas to the County Board can be found online at <https://macoupincountyil.gov/special-service-area-audits/>
- Copies of the county ground leases can be found online at [https://data.macoupincountyil.gov/County-Board-Records/County-Ground-Lease/qc83-wpep/data\\_preview](https://data.macoupincountyil.gov/County-Board-Records/County-Ground-Lease/qc83-wpep/data_preview)

# Organizational Chart for County Clerk & Recorder Office

## Macoupin County Clerk & Recorder Organization



## Summary of Goals



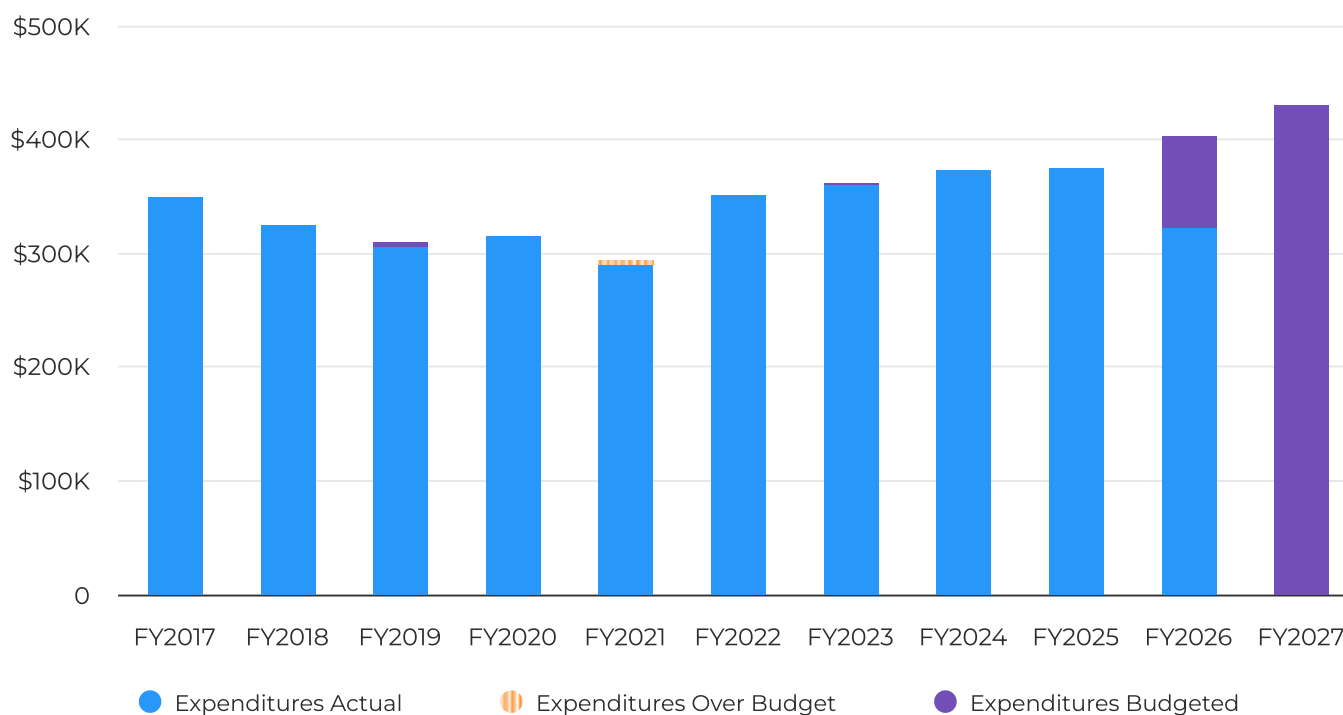
# County Clerk & Recorder

Pete Duncan, County Clerk

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

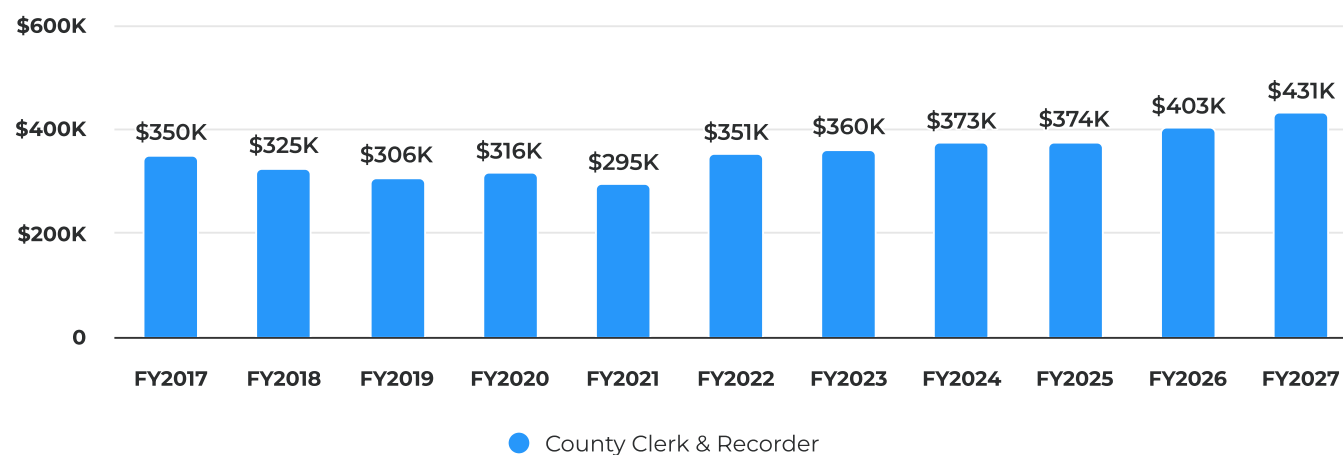
## Expenditure Summary

Historical Expenditures Across Department

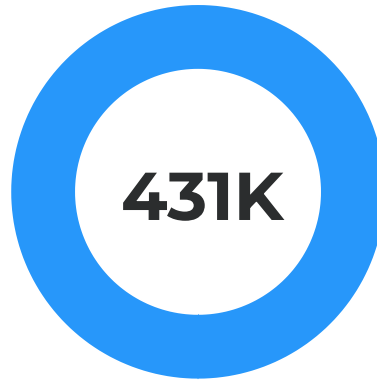


## Expenditures by Department

Historical Expenditures by Department



## FY27 Expenditures by Department



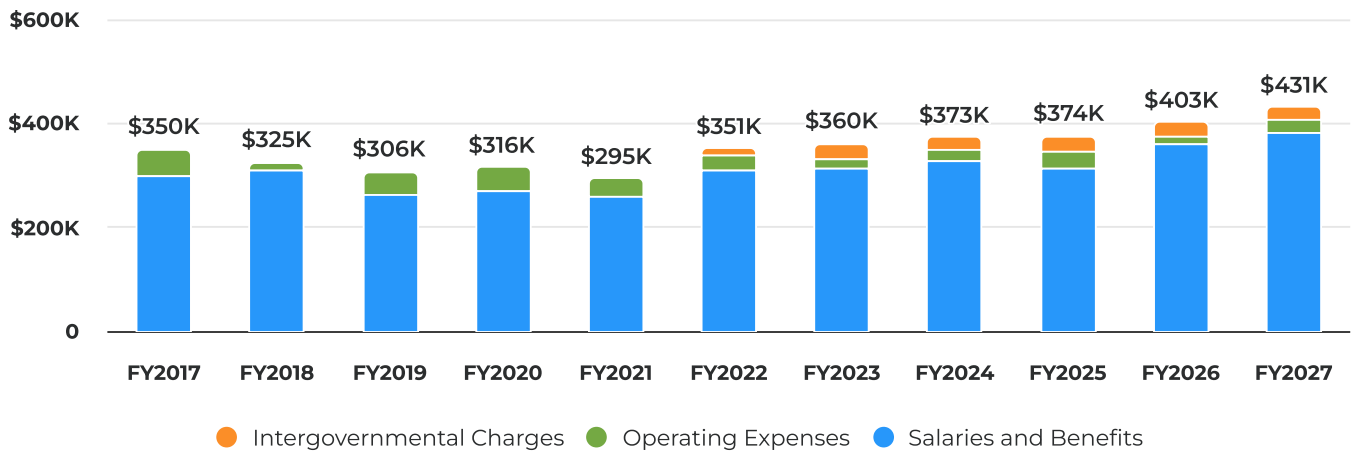
● County Clerk & Recorder **\$431,489** 100.00%

## Expenditures by Department

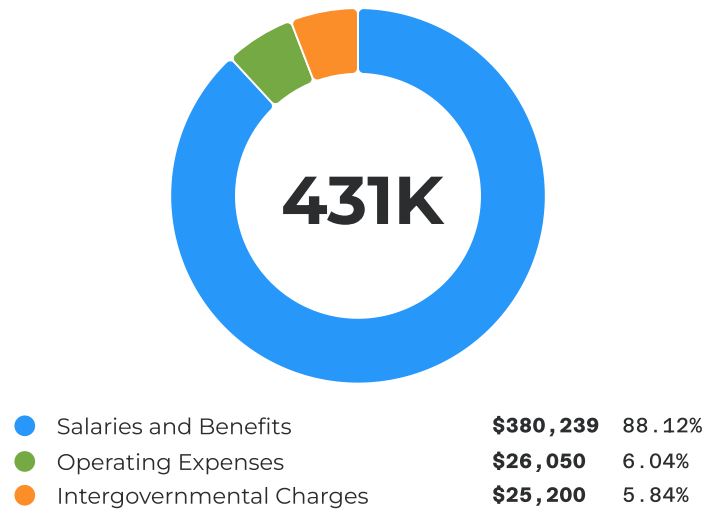
| Category                  | FY 2026 Actual      | FY 2026 Budgeted    | FY 2027 Budgeted    | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|---------------------------|---------------------|---------------------|---------------------|--------------------------------------------------------|
| County Clerk & Recorder   | \$321,150.82        | \$397,169.50        | \$431,489.00        | 8.64%                                                  |
| <b>Total Expenditures</b> | <b>\$321,150.82</b> | <b>\$397,169.50</b> | <b>\$431,489.00</b> | <b>8.64%</b>                                           |

## Expenditures by Object

## Historical Expenditures by Object



## FY27 Expenditures by Object



## Expenditures by Object

| Category                     | FY 2026 Actual      | FY 2026 Budgeted    | FY 2027 Budgeted    | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|------------------------------|---------------------|---------------------|---------------------|--------------------------------------------------------|
| Salaries and Benefits        | \$274,295.62        | \$360,331.00        | \$380,239.00        | 5.52%                                                  |
| Operating Expenses           | \$23,870.20         | \$9,115.00          | \$26,050.00         | 185.79%                                                |
| Intergovernmental<br>Charges | \$22,985.00         | \$27,723.50         | \$25,200.00         | -9.10%                                                 |
| <b>Total Expenditures</b>    | <b>\$321,150.82</b> | <b>\$397,169.50</b> | <b>\$431,489.00</b> | <b>8.64%</b>                                           |

## Personnel Summary

## Summary of Goals

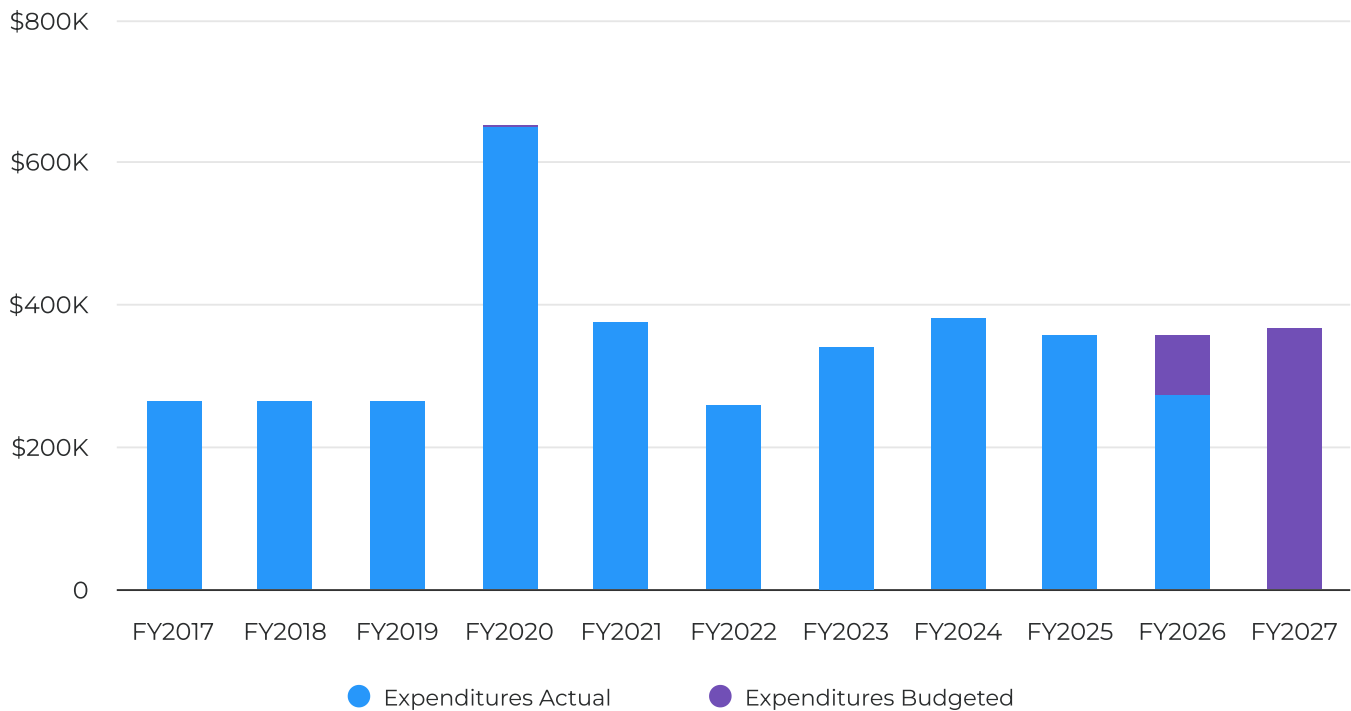
# Elections

Pete Duncan, County Clerk

The line item, controlled by the County Clerk, funds all costs related to elections administered by the County Clerk. During FY 26-27, the County Clerk will administer the General Election and Consolidated Election.

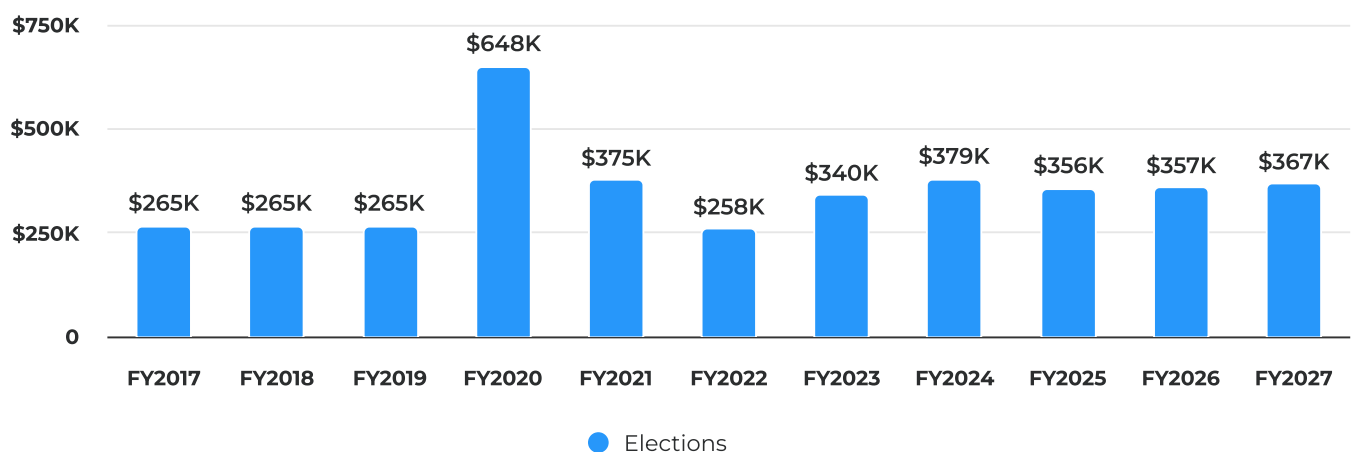
## Expenditure Summary

Historical Expenditures Across Department

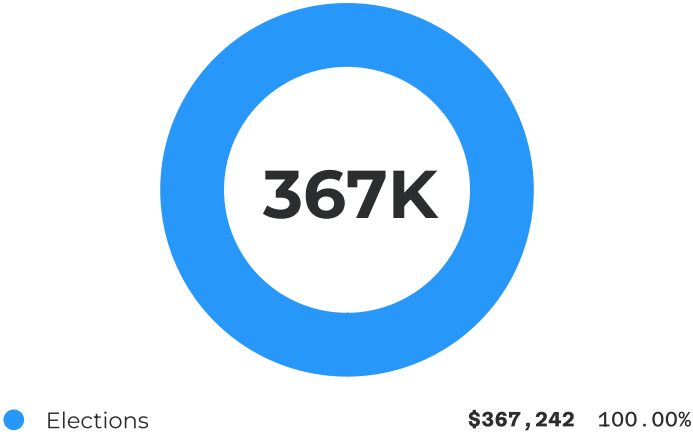


## Expenditures by Department

Historical Expenditures by Department



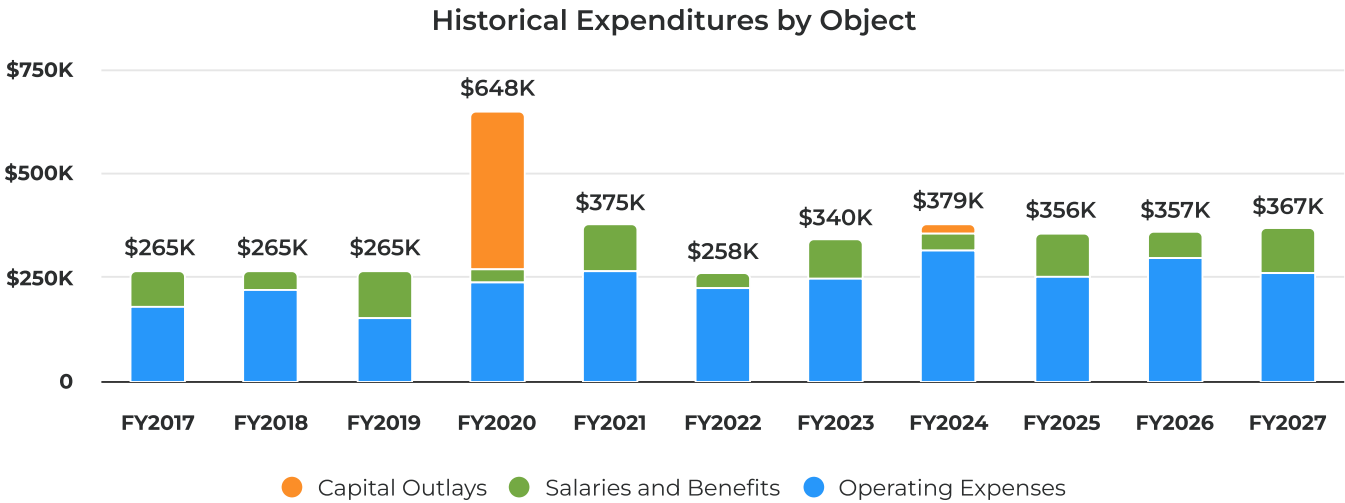
FY27 Expenditures by Department



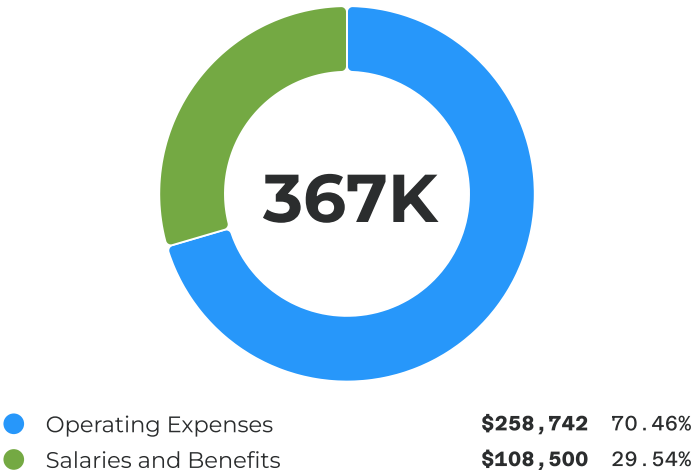
Expenditures by Department

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Elections          | \$270,984.49   | \$357,309.00     | \$367,242.00     | 2.78%                                                  |
| Total Expenditures | \$270,984.49   | \$357,309.00     | \$367,242.00     | 2.78%                                                  |

Expenditures by Object



FY27 Expenditures by Object



Expenditures by Object

| Category              | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-----------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Salaries and Benefits | \$46,119.88    | \$60,717.00      | \$108,500.00     | 78.70%                                                 |
| Operating Expenses    | \$224,864.61   | \$296,592.00     | \$258,742.00     | -12.76%                                                |
| Total Expenditures    | \$270,984.49   | \$357,309.00     | \$367,242.00     | 2.78%                                                  |

Election Excellence Certified in Funding and Budgets



Macoupin County is Election Excellence Certified in Funding and Budgets. This certification from the U.S. Alliance for Election Excellence recognizes election offices that meet national benchmarks for high-quality election administration, and reflects our ongoing commitment to strengthening operations and running secure elections that Macoupin voters can trust.

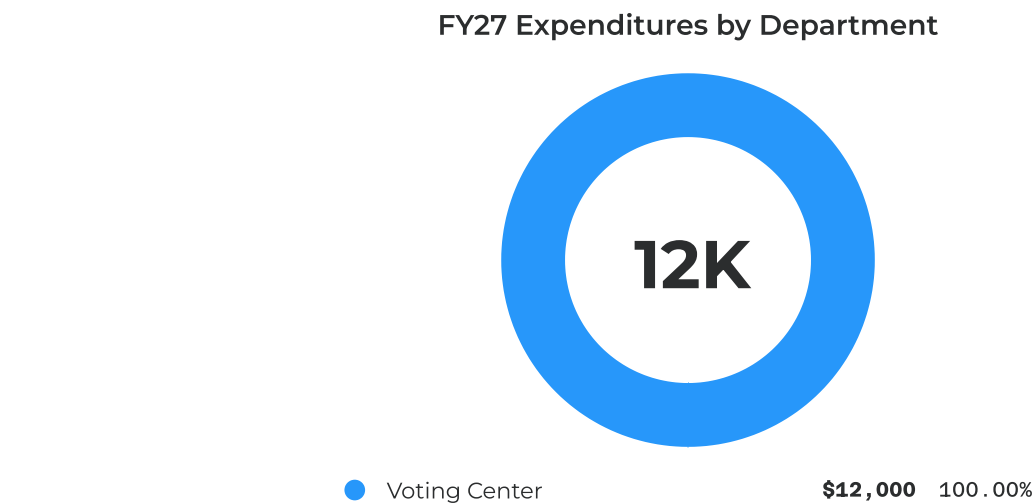
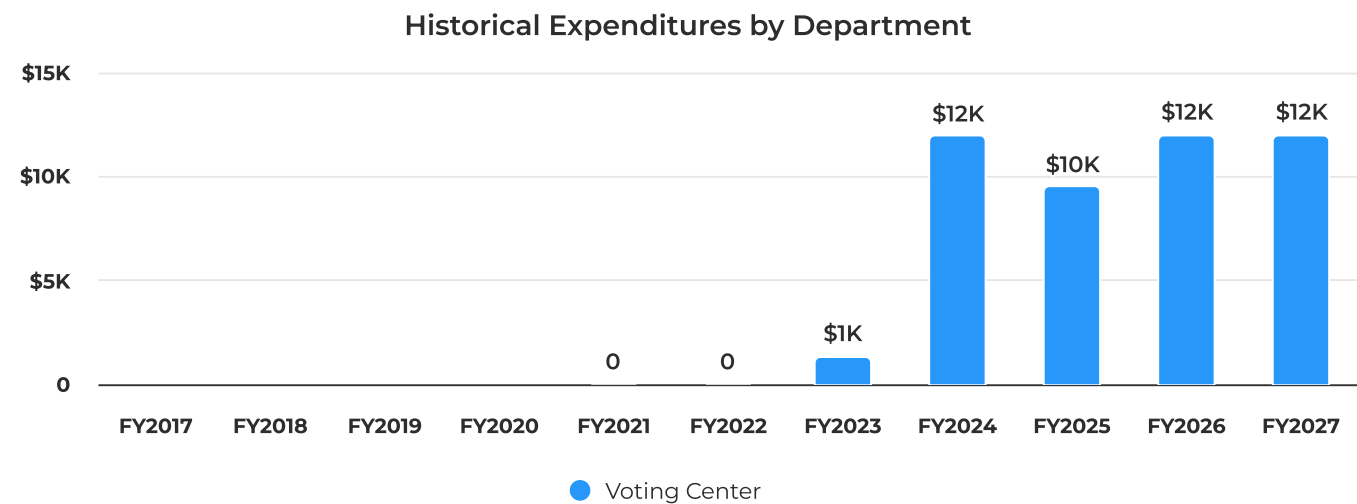
Learn more about the voluntary, nonpartisan Standards for Election Excellence and the Alliance Certification Program [here](#).

# Voting Center

Pete Duncan, County Clerk

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 by Department

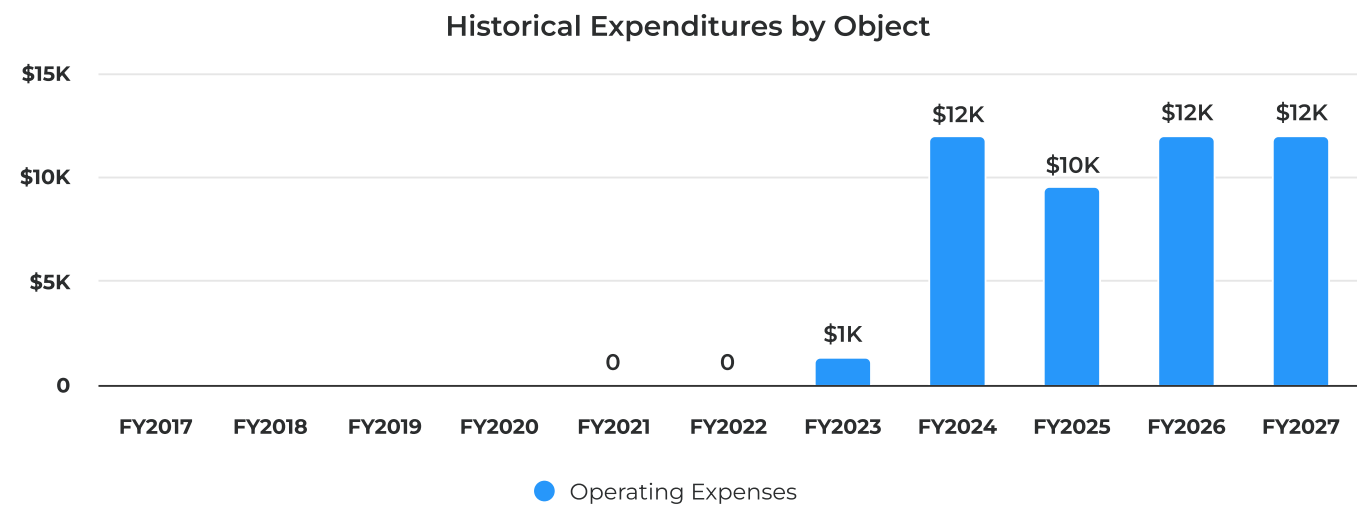


## Expenditures by Department

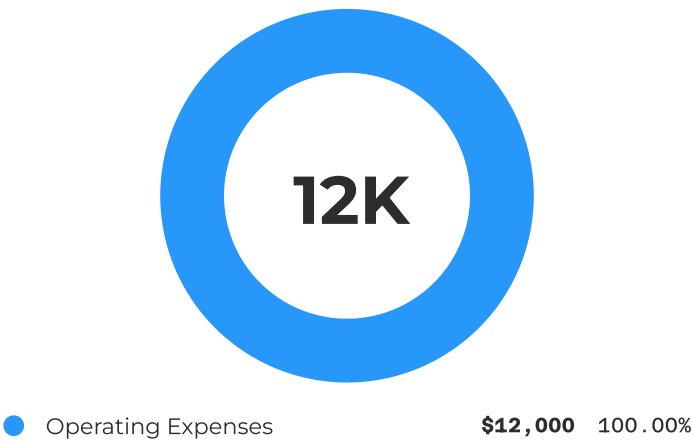
| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Voting Center      | \$6,253.19     | \$12,000.00      | \$12,000.00      | -                                                      |
| Total Expenditures | \$6,253.19     | \$12,000.00      | \$12,000.00      | -                                                      |



## Expenditures by Object



FY27 Expenditures by Object



### Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Operating Expenses | \$6,253.19     | \$12,000.00      | \$12,000.00      | -                                                      |
| Total Expenditures | \$6,253.19     | \$12,000.00      | \$12,000.00      | -                                                      |

## Personnel Summary

## Summary of Goals

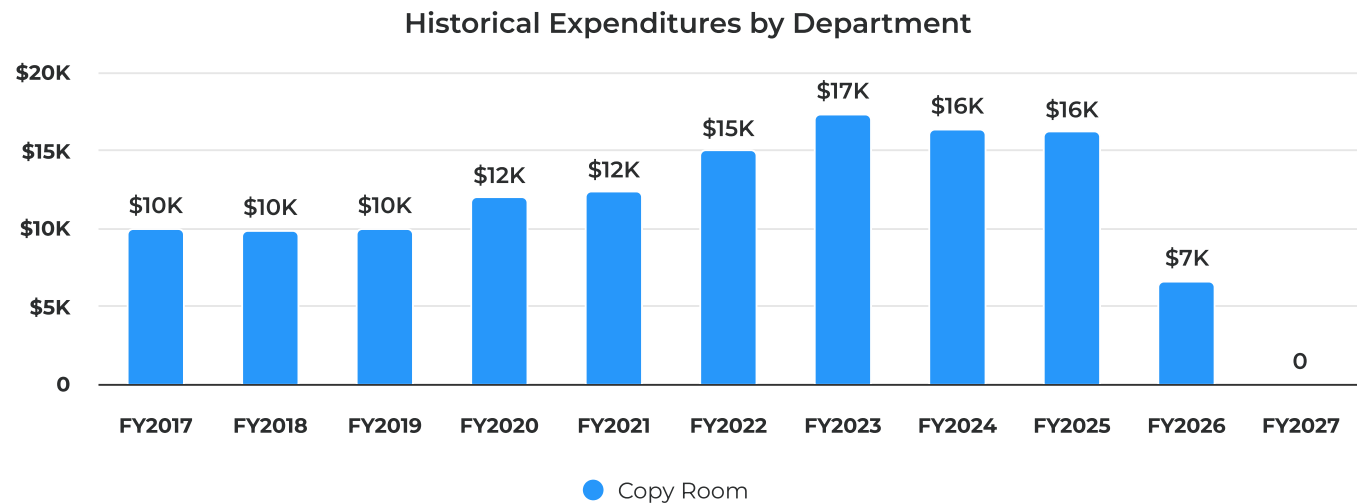




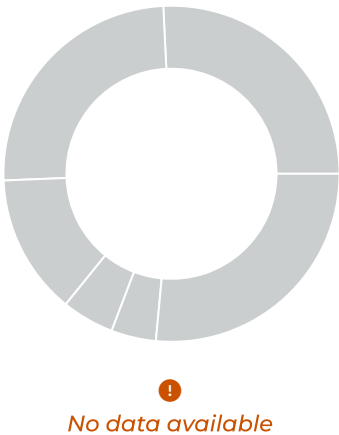
# Copy Room

The line item funds expenses of the Copy Room which is utilized by county officials in the County Courthouse. In FY 2025-2026, the copy room budget was abolished and the money moved to the County Clerk, Circuit Clerk, and Tax Assessment and Collection budgets and each office handles their own machines and paper.

## Expenditures by Department



FY27 Expenditures by Department

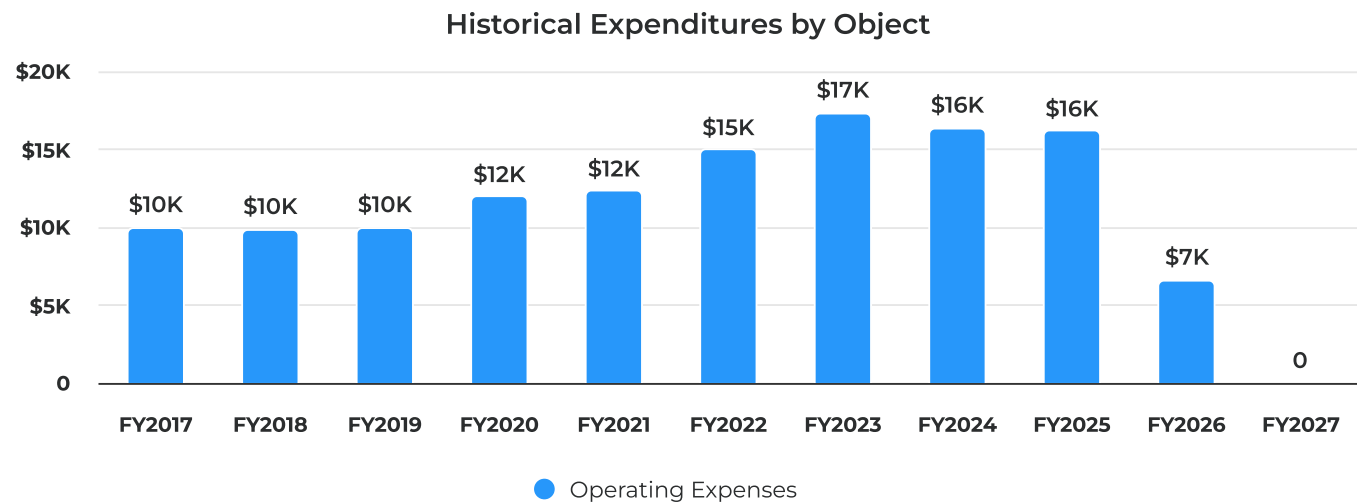


## Expenditures by Department

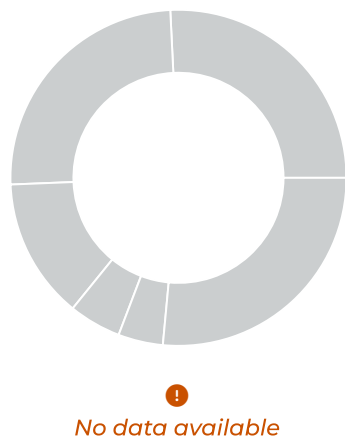
| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------|
| Copy Room          | \$6,621.01     | \$18,976.00      | -                | -100.00%                                         |
| Total Expenditures | \$6,621.01     | \$18,976.00      | -                | -100.00%                                         |



# Expenditures by Object



FY27 Expenditures by Object



## Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Operating Expenses | \$6,621.01     | \$18,976.00      | -                | -100.00%                                               |
| Total Expenditures | \$6,621.01     | \$18,976.00      | -                | -100.00%                                               |

# Personnel Summary

## Summary of Goals

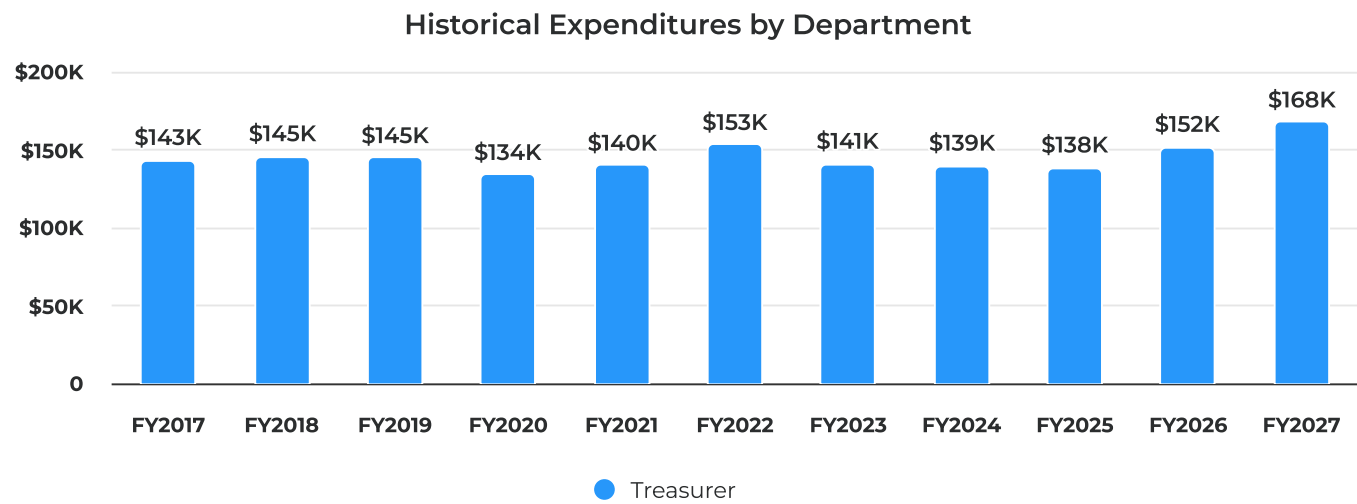


# Treasurer

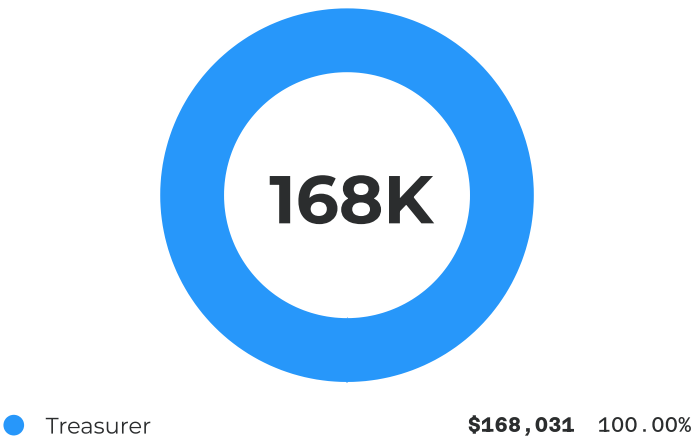
L. Amber McGartland

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

## Expenditures by Department



### FY27 Expenditures by Department

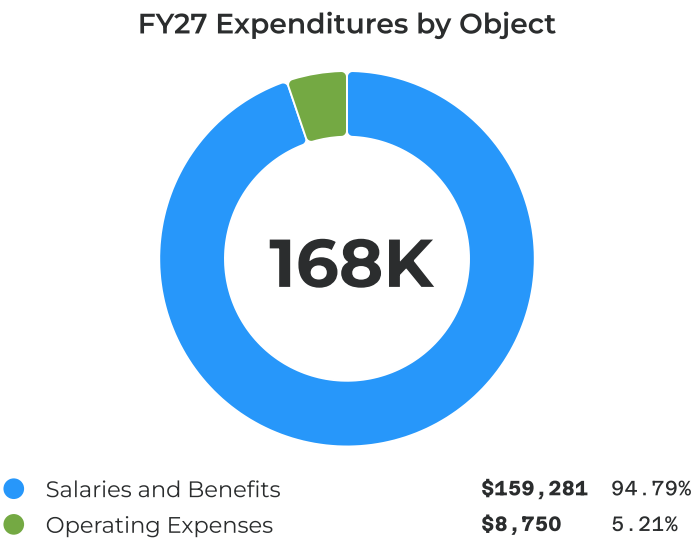
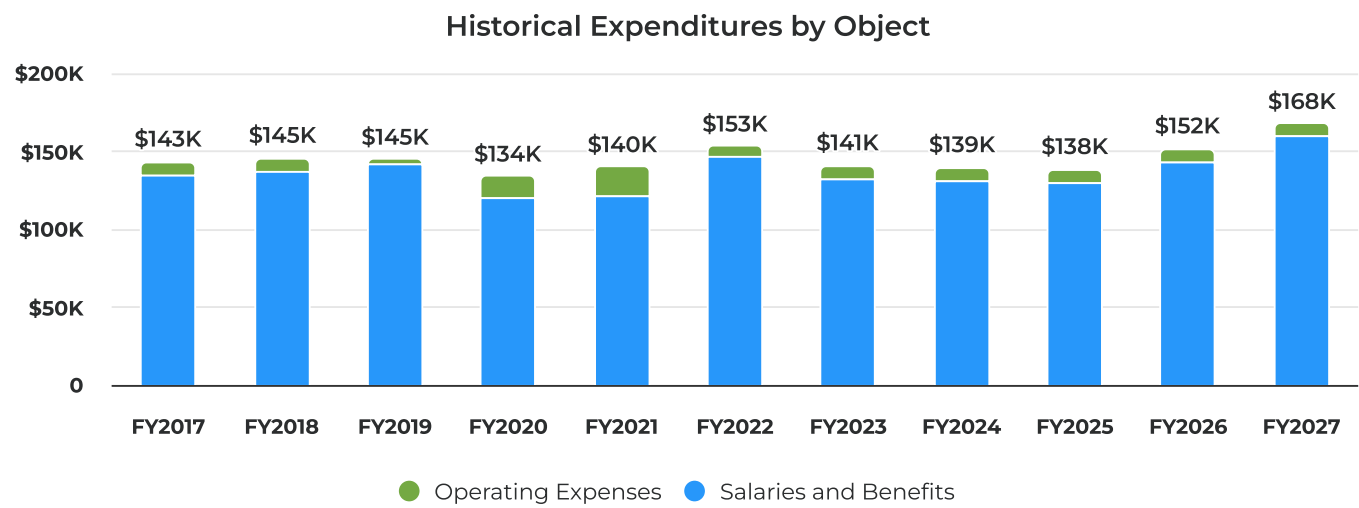


## Expenditures by Department

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Treasurer          | \$118,300.40   | \$151,607.00     | \$168,031.00     | 10.83%                                                 |
| Total Expenditures | \$118,300.40   | \$151,607.00     | \$168,031.00     | 10.83%                                                 |



# Expenditures by Object



## Expenditures by Object

| Category              | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-----------------------|----------------|------------------|------------------|--------------------------------------------------|
| Salaries and Benefits | \$114,015.46   | \$143,157.00     | \$159,281.00     | 11.26%                                           |
| Operating Expenses    | \$4,284.94     | \$8,450.00       | \$8,750.00       | 3.55%                                            |
| Total Expenditures    | \$118,300.40   | \$151,607.00     | \$168,031.00     | 10.83%                                           |

## Personnel Summary

## Summary of Goals

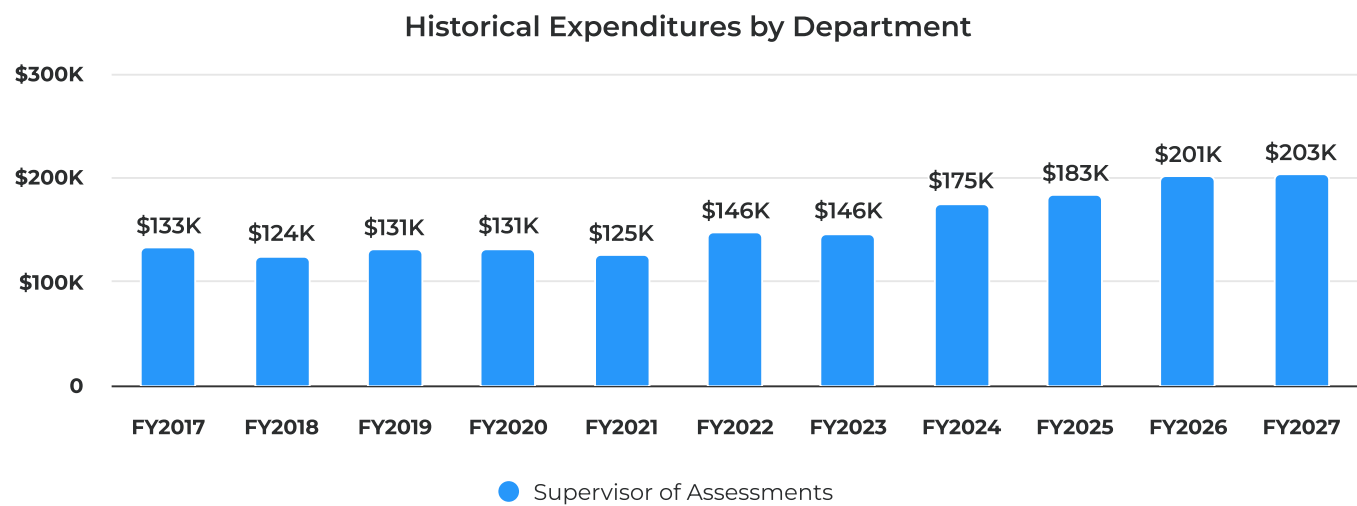


# Supervisor of Assessments

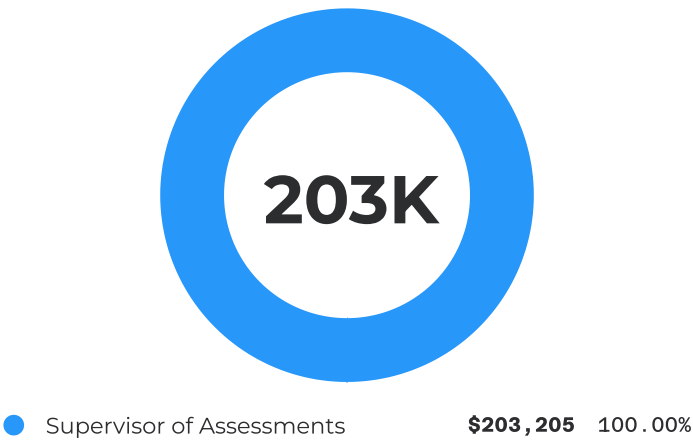
John Bresnan, Supervisor of Assessments

The line item funds the operation of the Supervisor of Assessments office and 2 of the 4 salaries of its employees.

## Expenditures by Department



### FY27 Expenditures by Department

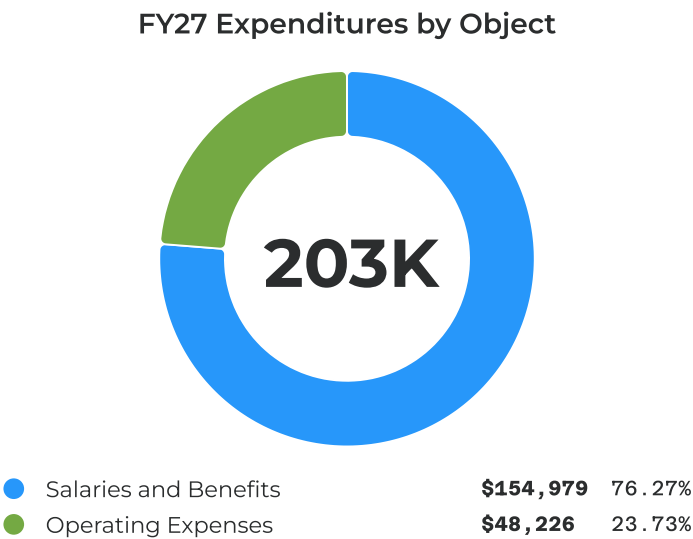
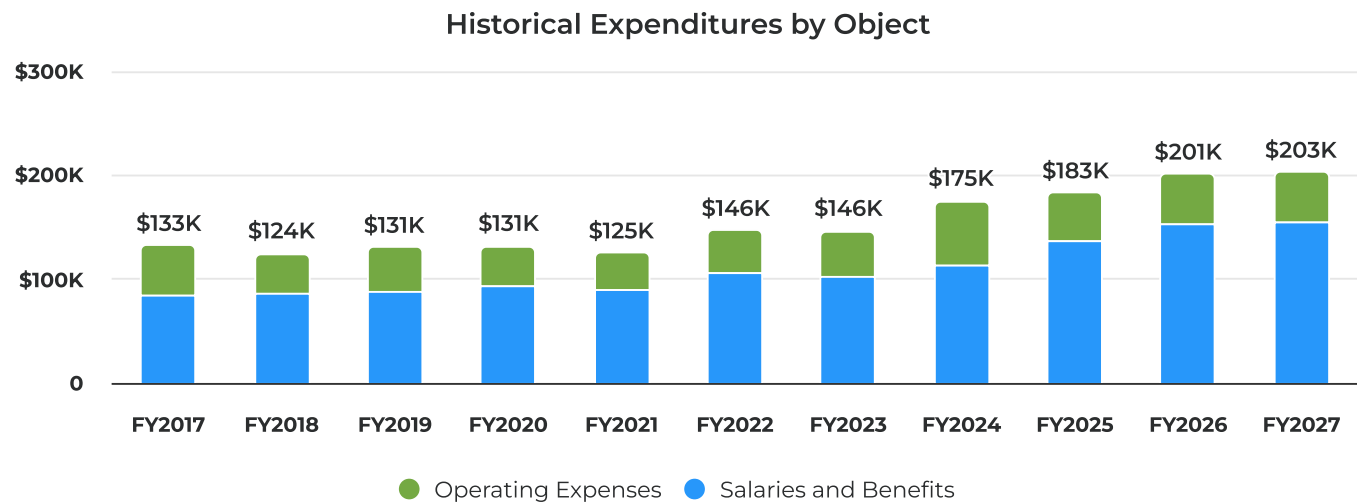


## Expenditures by Department

| Category                  | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------|----------------|------------------|------------------|--------------------------------------------------|
| Supervisor of Assessments | \$147,077.17   | \$200,605.10     | \$203,205.00     | 1.30%                                            |
| Total Expenditures        | \$147,077.17   | \$200,605.10     | \$203,205.00     | 1.30%                                            |



# Expenditures by Object



## Expenditures by Object

| Category              | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-----------------------|----------------|------------------|------------------|--------------------------------------------------|
| Salaries and Benefits | \$122,629.44   | \$152,379.54     | \$154,979.00     | 1.71%                                            |
| Operating Expenses    | \$24,447.73    | \$48,225.56      | \$48,226.00      | -                                                |
| Total Expenditures    | \$147,077.17   | \$200,605.10     | \$203,205.00     | 1.30%                                            |

## Personnel Summary

## Summary of Goals

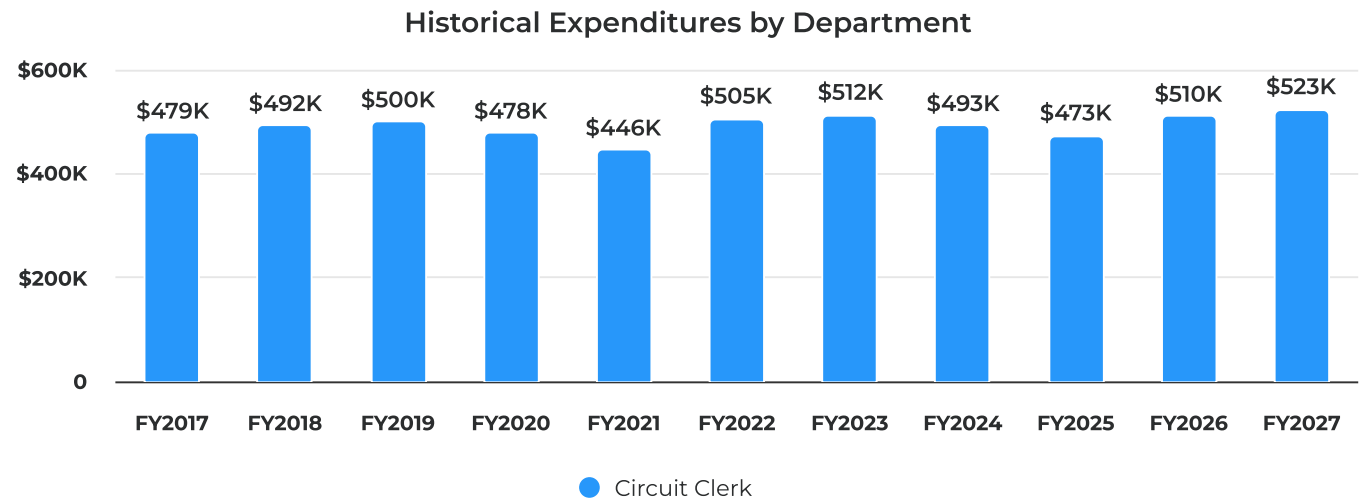


# Circuit Clerk

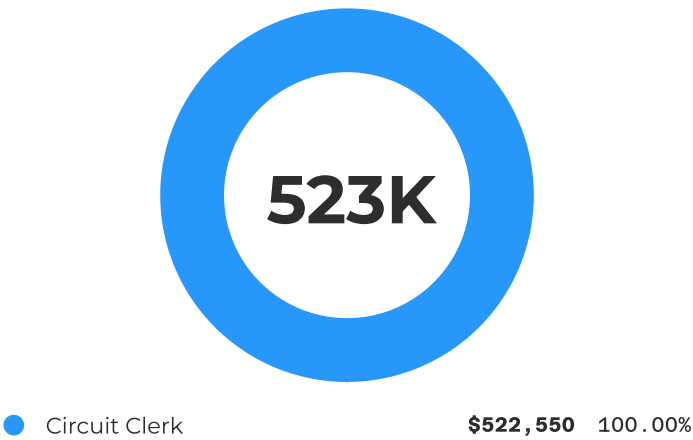
Amy Ashby, Circuit Clerk

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

## Expenditures by Department



### FY27 Expenditures by Department

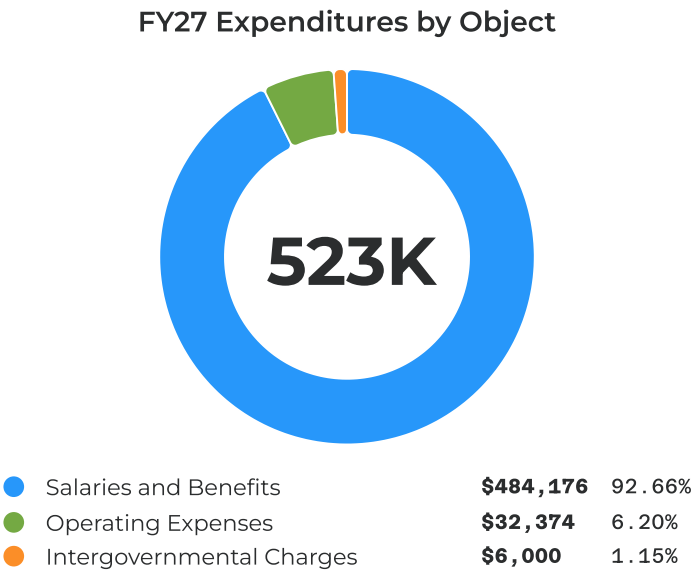
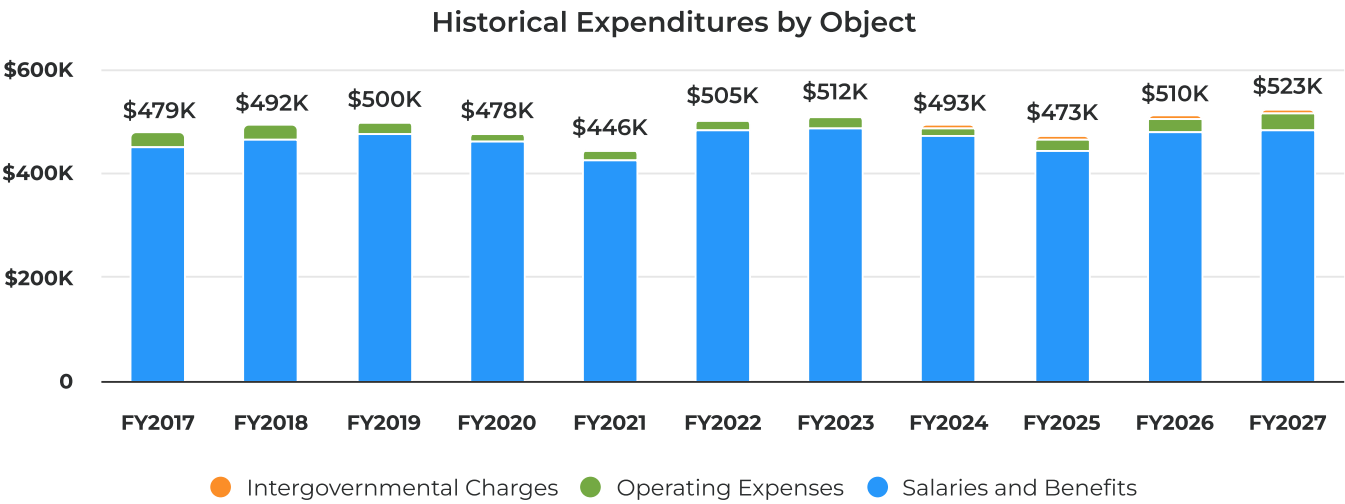


## Expenditures by Department

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Circuit Clerk      | \$382,606.31   | \$505,848.50     | \$522,550.00     | 3.30%                                                  |
| Total Expenditures | \$382,606.31   | \$505,848.50     | \$522,550.00     | 3.30%                                                  |



# Expenditures by Object



## Expenditures by Object

| Category                  | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------|----------------|------------------|------------------|--------------------------------------------------|
| Salaries and Benefits     | \$371,955.70   | \$478,702.50     | \$484,176.00     | 1.14%                                            |
| Operating Expenses        | \$10,125.61    | \$21,146.00      | \$32,374.00      | 53.10%                                           |
| Intergovernmental Charges | \$525.00       | \$6,000.00       | \$6,000.00       | -                                                |
| Total Expenditures        | \$382,606.31   | \$505,848.50     | \$522,550.00     | 3.30%                                            |

## Personnel Summary

## Summary of Goals



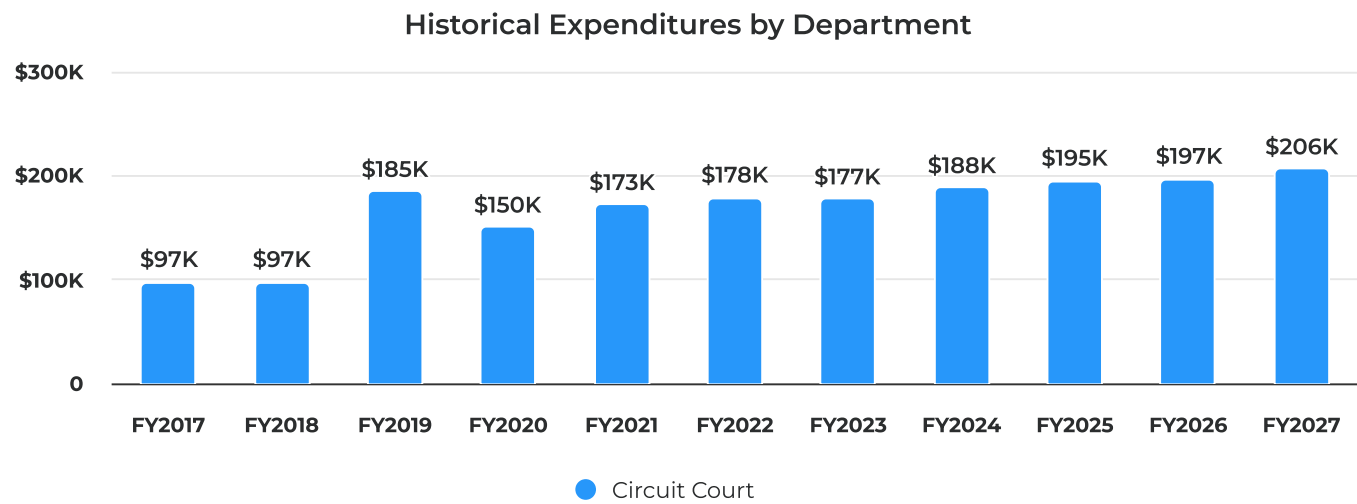


# Circuit Court

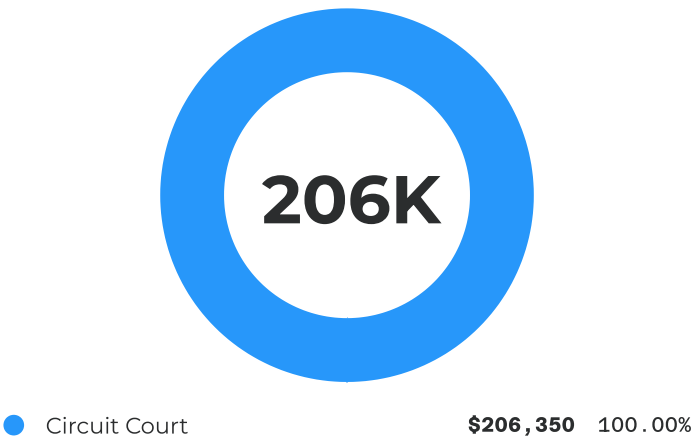
Thomas Denby, Circuit Judge

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

## Expenditures by Department



### FY27 Expenditures by Department

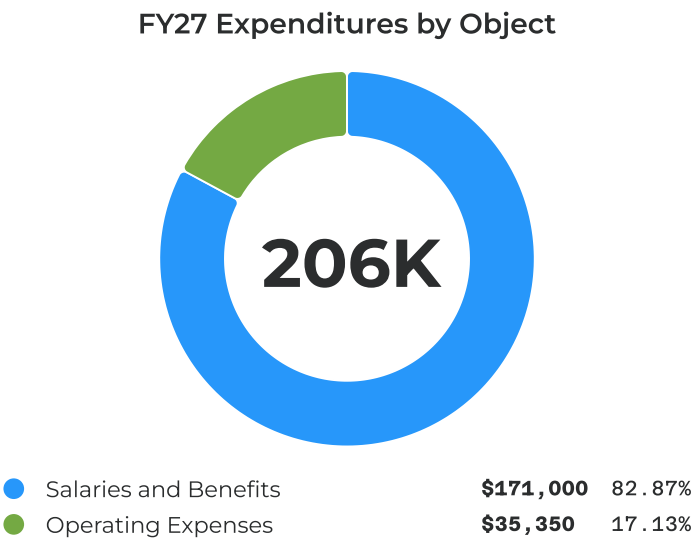
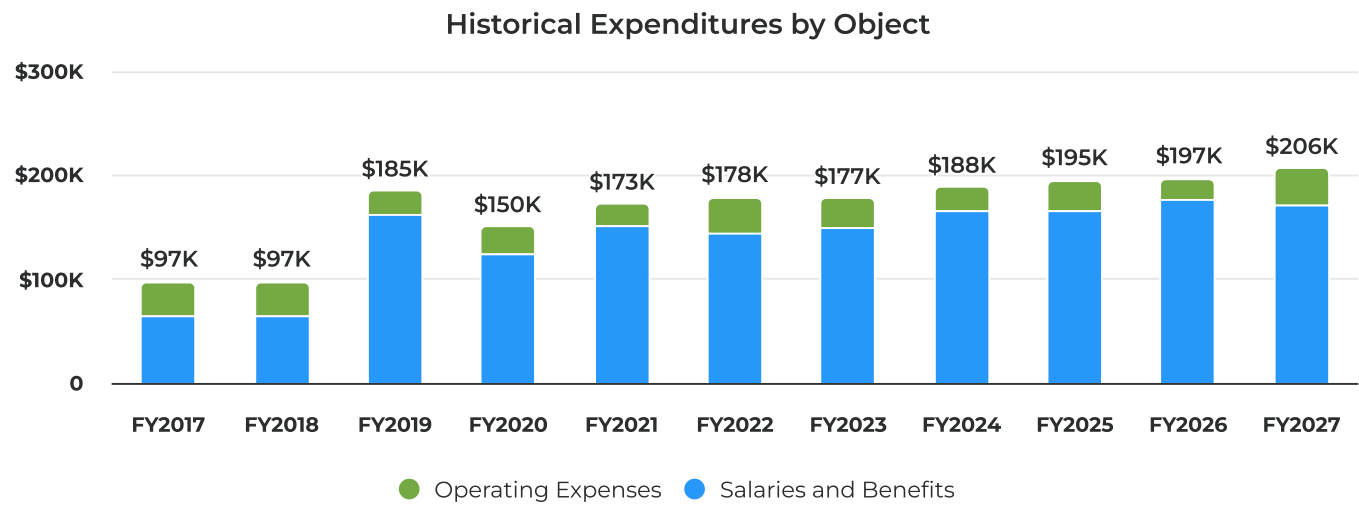


## Expenditures by Department

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Circuit Court      | \$150,182.72   | \$196,800.00     | \$206,350.00     | 4.85%                                                  |
| Total Expenditures | \$150,182.72   | \$196,800.00     | \$206,350.00     | 4.85%                                                  |



# Expenditures by Object



## Expenditures by Object

| Category              | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-----------------------|----------------|------------------|------------------|--------------------------------------------------|
| Salaries and Benefits | \$143,643.74   | \$176,000.00     | \$171,000.00     | -2.84%                                           |
| Operating Expenses    | \$6,538.98     | \$20,800.00      | \$35,350.00      | 69.95%                                           |
| Total Expenditures    | \$150,182.72   | \$196,800.00     | \$206,350.00     | 4.85%                                            |

## Personnel Summary

### Summary of Goals

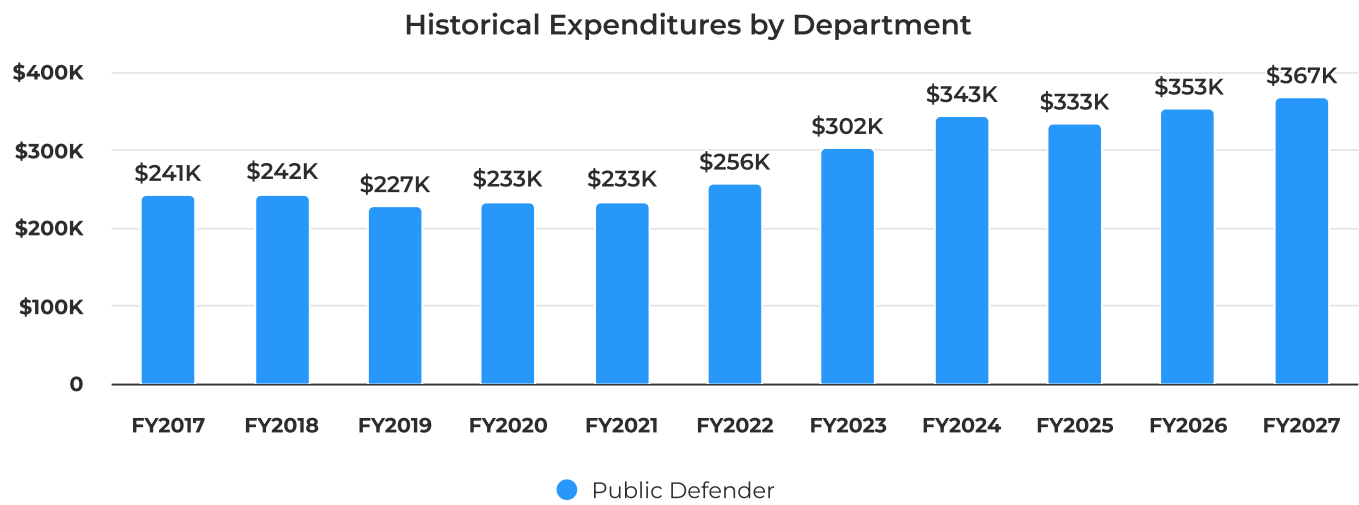


# Public Defender

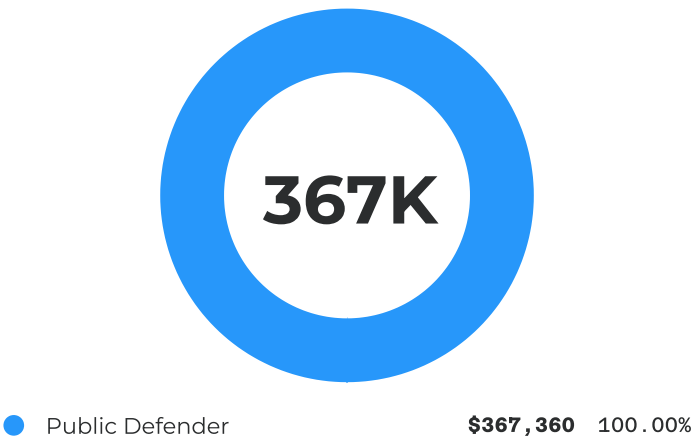
Anne Clough, Public Defender

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 by Department



### FY27 Expenditures by Department

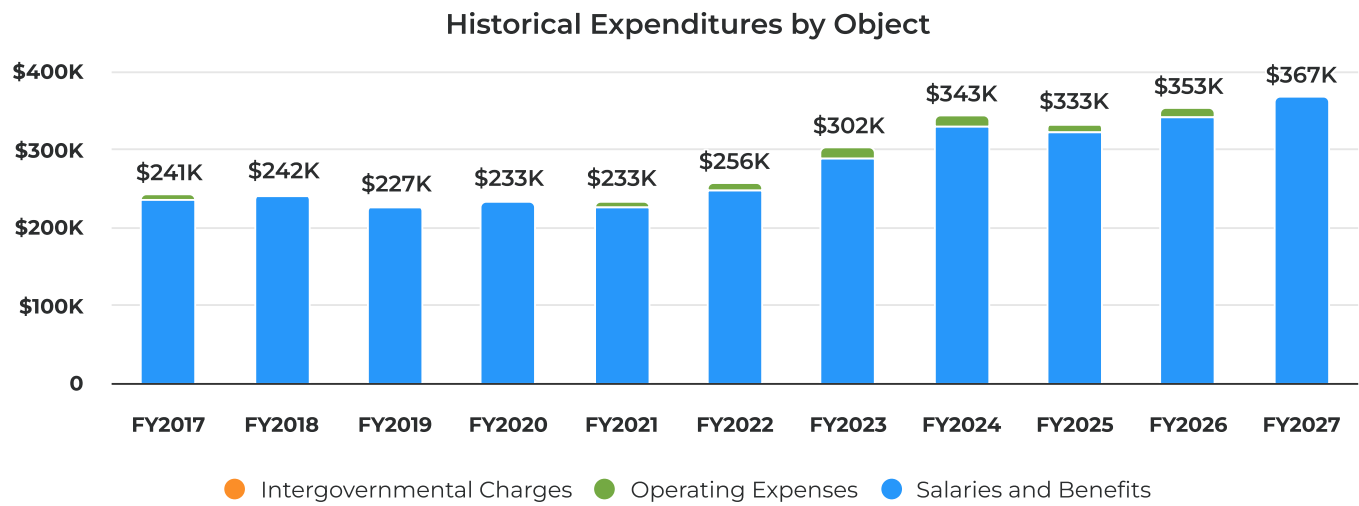


## Expenditures by Department

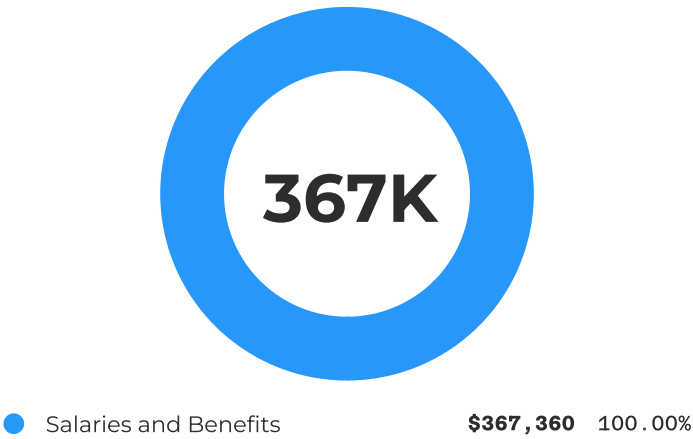
| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------|
| Public Defender    | \$294,361.44   | \$352,660.00     | \$367,360.00     | 4.17%                                            |
| Total Expenditures | \$294,361.44   | \$352,660.00     | \$367,360.00     | 4.17%                                            |



# Expenditures by Object



## FY27 Expenditures by Object



## Expenditures by Object

| Category                  | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------|----------------|------------------|------------------|--------------------------------------------------|
| Salaries and Benefits     | \$294,200.80   | \$341,636.00     | \$367,360.00     | 7.53%                                            |
| Operating Expenses        | \$160.64       | \$10,868.00      | -                | -100.00%                                         |
| Intergovernmental Charges | -              | \$156.00         | -                | -100.00%                                         |
| Total Expenditures        | \$294,361.44   | \$352,660.00     | \$367,360.00     | 4.17%                                            |

# Personnel Summary

## Summary of Goals

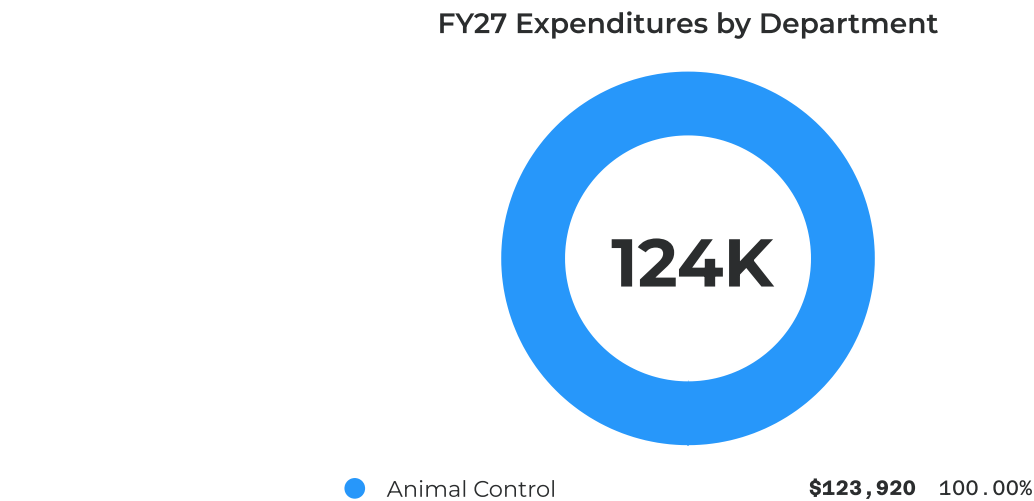
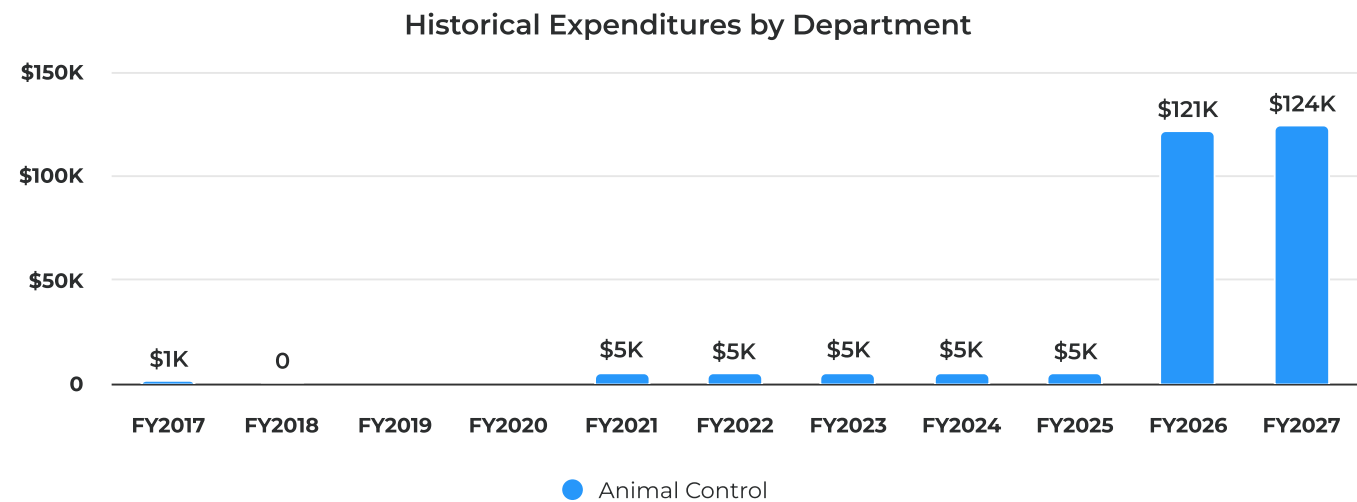


# Animal Control

Buzie Bertagnolli, Animal Control Administrator

The line item exists as a reserve for the Animal Control office, should special funds not be sufficient to cover expenses. Beginning with FY 2025-2026, salaries of Animal Control employees are paid from this budget with the Animal Control Fund reimbursing the General Fund for the Administrator's salary.

## Expenditures by Department

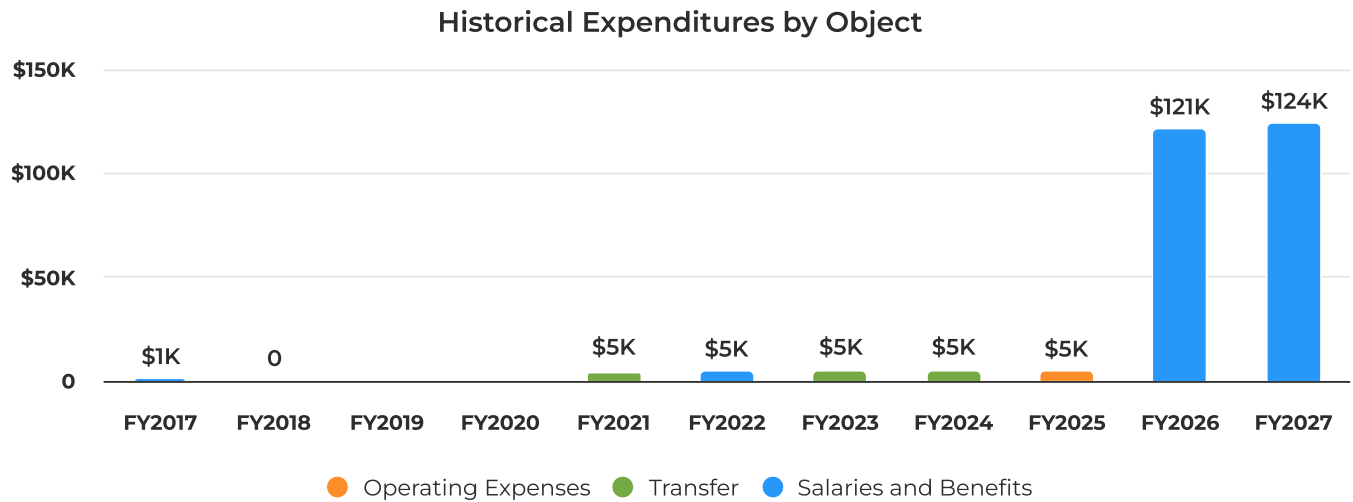


## Expenditures by Department

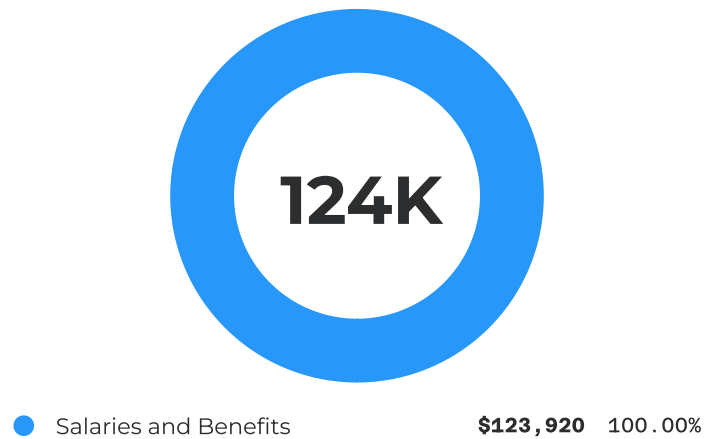
| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------|
| Animal Control     | \$107,372.32   | \$118,878.60     | \$123,920.00     | 4.24%                                            |
| Total Expenditures | \$107,372.32   | \$118,878.60     | \$123,920.00     | 4.24%                                            |



## Expenditures by Object



### FY27 Expenditures by Object



### Expenditures by Object

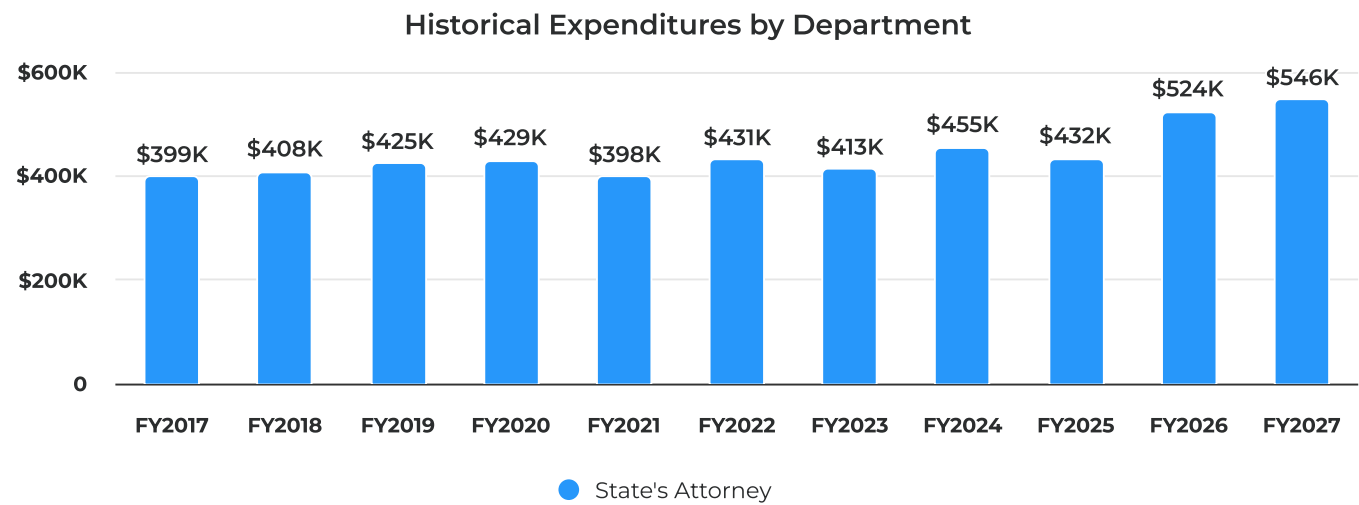
| Category                  | FY 2026 Actual      | FY 2026 Budgeted    | FY 2027 Budgeted    | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|---------------------------|---------------------|---------------------|---------------------|--------------------------------------------------------|
| Salaries and Benefits     | \$107,372.32        | \$118,878.60        | \$123,920.00        | 4.24%                                                  |
| <b>Total Expenditures</b> | <b>\$107,372.32</b> | <b>\$118,878.60</b> | <b>\$123,920.00</b> | <b>4.24%</b>                                           |

# State's Attorney

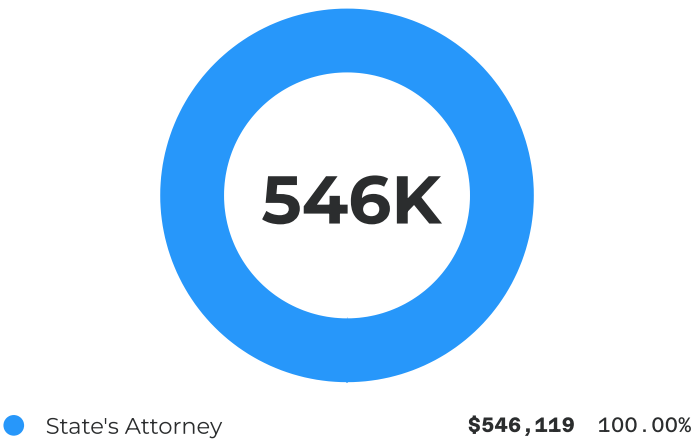
Jordan Garrison, State's Attorney

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 by Department



### FY27 Expenditures by Department

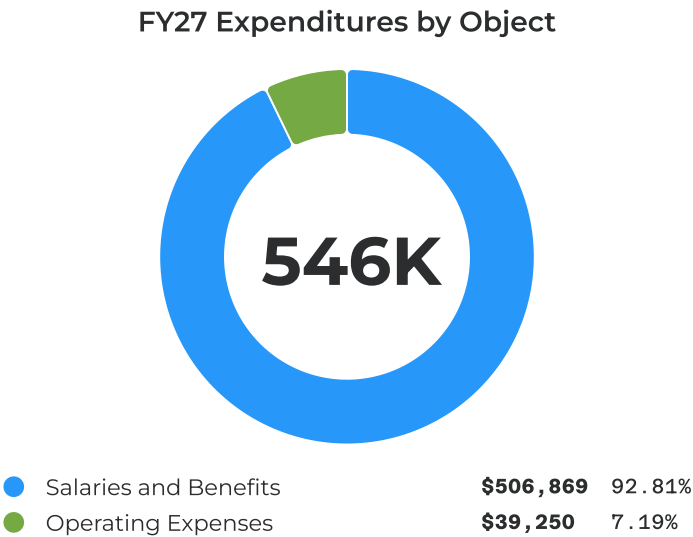
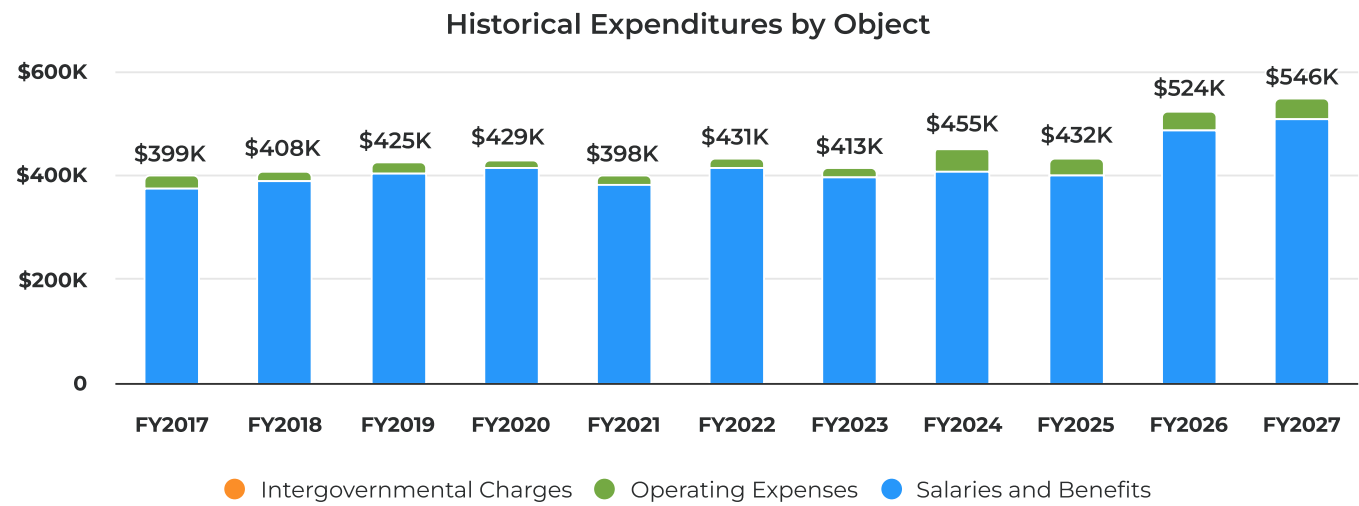


## Expenditures by Department

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| State's Attorney   | \$361,367.96   | \$523,624.00     | \$546,119.00     | 4.30%                                                  |
| Total Expenditures | \$361,367.96   | \$523,624.00     | \$546,119.00     | 4.30%                                                  |



# Expenditures by Object



## Expenditures by Object

| Category              | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-----------------------|----------------|------------------|------------------|--------------------------------------------------|
| Salaries and Benefits | \$329,297.51   | \$487,374.00     | \$506,869.00     | 4.00%                                            |
| Operating Expenses    | \$32,070.45    | \$36,250.00      | \$39,250.00      | 8.28%                                            |
| Total Expenditures    | \$361,367.96   | \$523,624.00     | \$546,119.00     | 4.30%                                            |

## Personnel Summary

## Summary of Goals



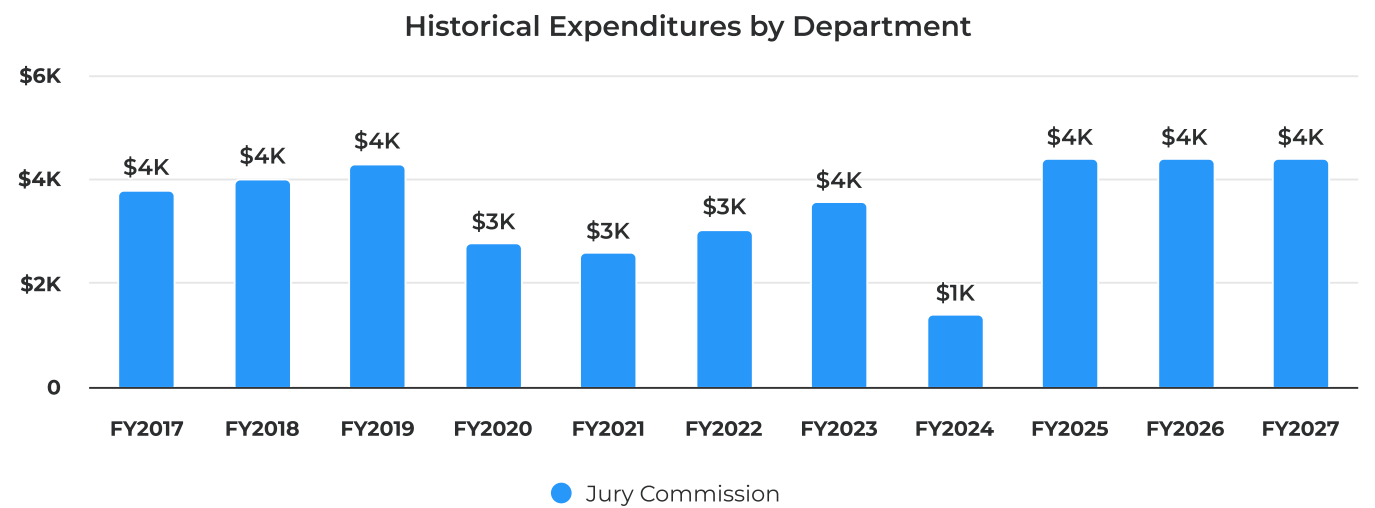


# Jury Commission

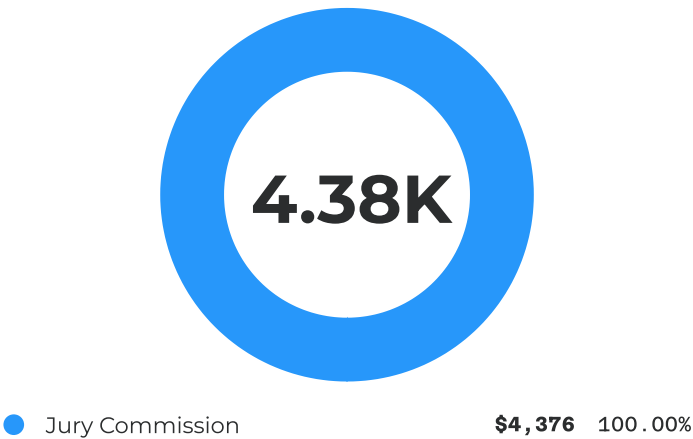
Amy Ashby, Circuit Clerk

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 by Department



### FY27 Expenditures by Department

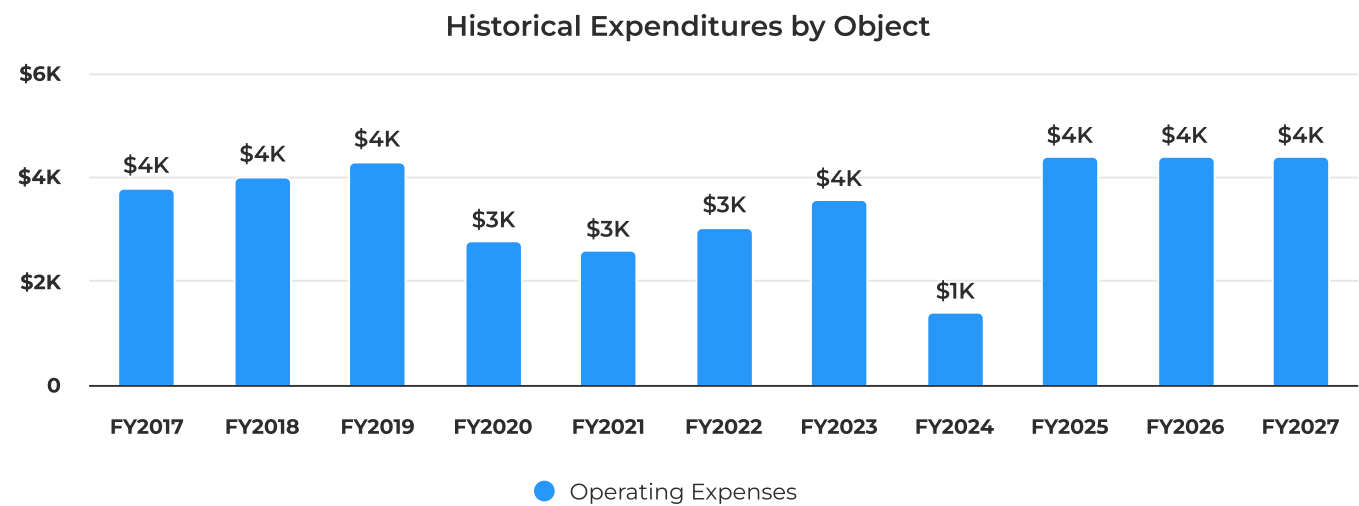


## Expenditures by Department

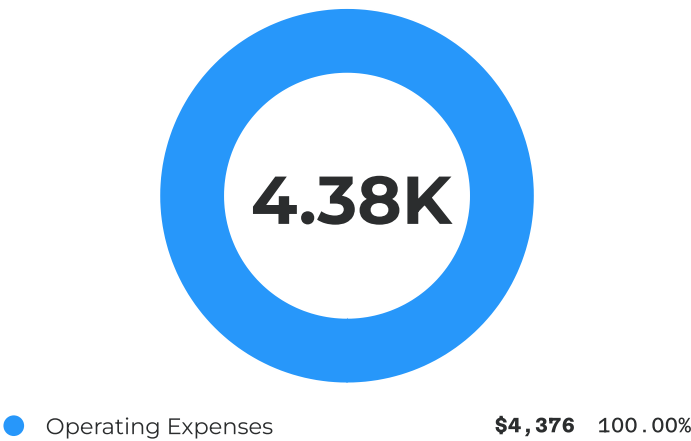
| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------|
| Jury Commission    | \$22.95        | \$4,376.00       | \$4,376.00       | -                                                |
| Total Expenditures | \$22.95        | \$4,376.00       | \$4,376.00       | -                                                |



## Expenditures by Object



### FY27 Expenditures by Object



### Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------|
| Operating Expenses | \$22.95        | \$4,376.00       | \$4,376.00       | -                                                |
| Total Expenditures | \$22.95        | \$4,376.00       | \$4,376.00       | -                                                |

## Personnel Summary

## Summary of Goals

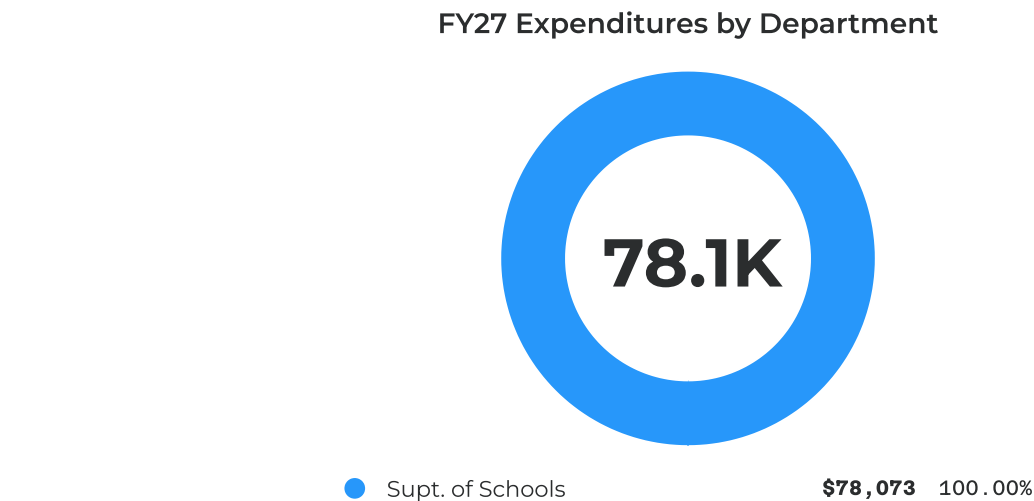
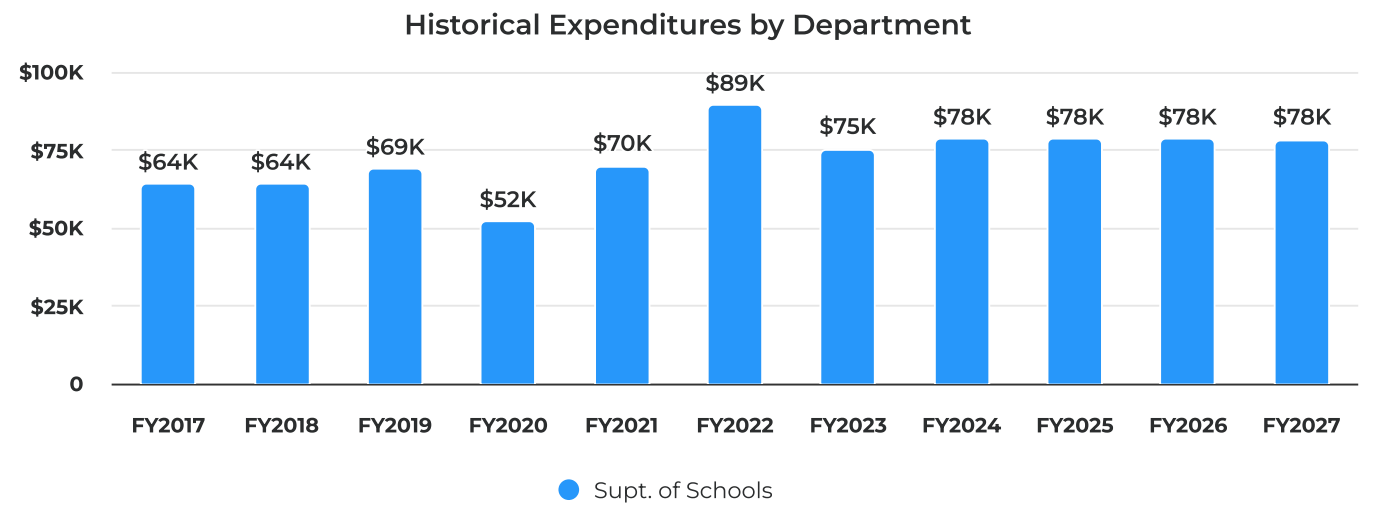


# Superintendent of Schools

Michelle Mueller, Superintendent of Schools

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 by Department

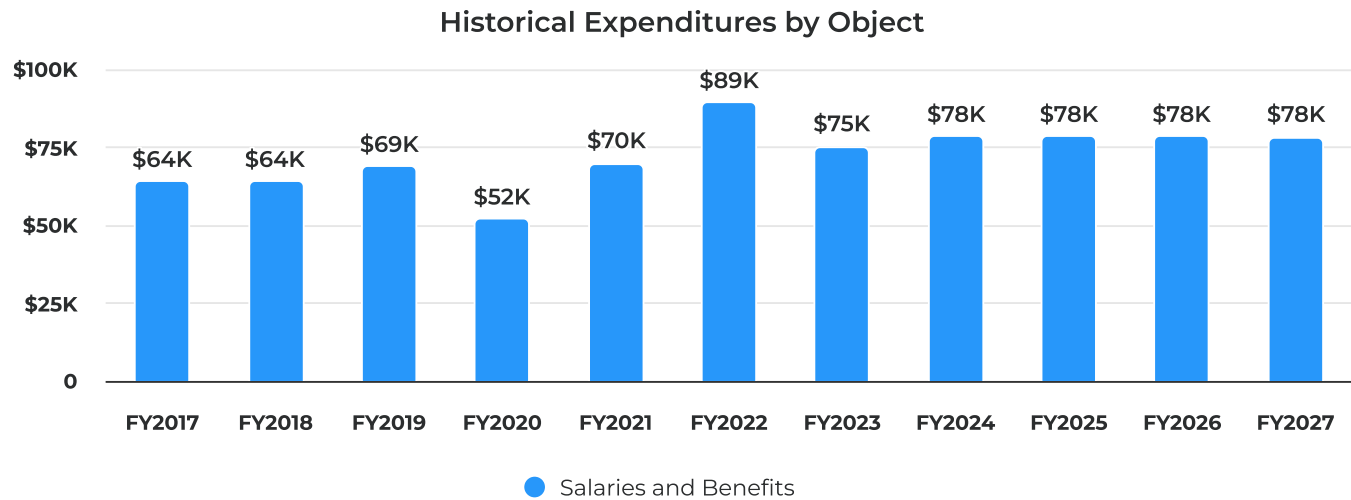


## Expenditures by Department

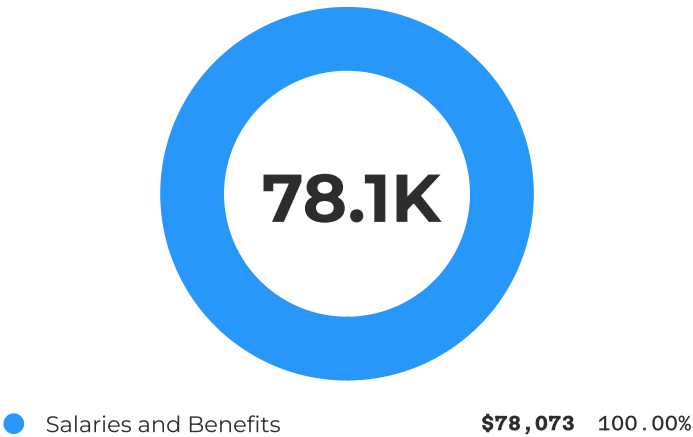
| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------|
| Supt. of Schools   | \$19,791.50    | \$78,421.00      | \$78,073.00      | -0.44%                                           |
| Total Expenditures | \$19,791.50    | \$78,421.00      | \$78,073.00      | -0.44%                                           |



## Expenditures by Object



### FY27 Expenditures by Object



### Expenditures by Object

| Category              | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-----------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Salaries and Benefits | \$19,791.50    | \$78,421.00      | \$78,073.00      | -0.44%                                                 |
| Total Expenditures    | \$19,791.50    | \$78,421.00      | \$78,073.00      | -0.44%                                                 |

## Personnel Summary

## Summary of Goals

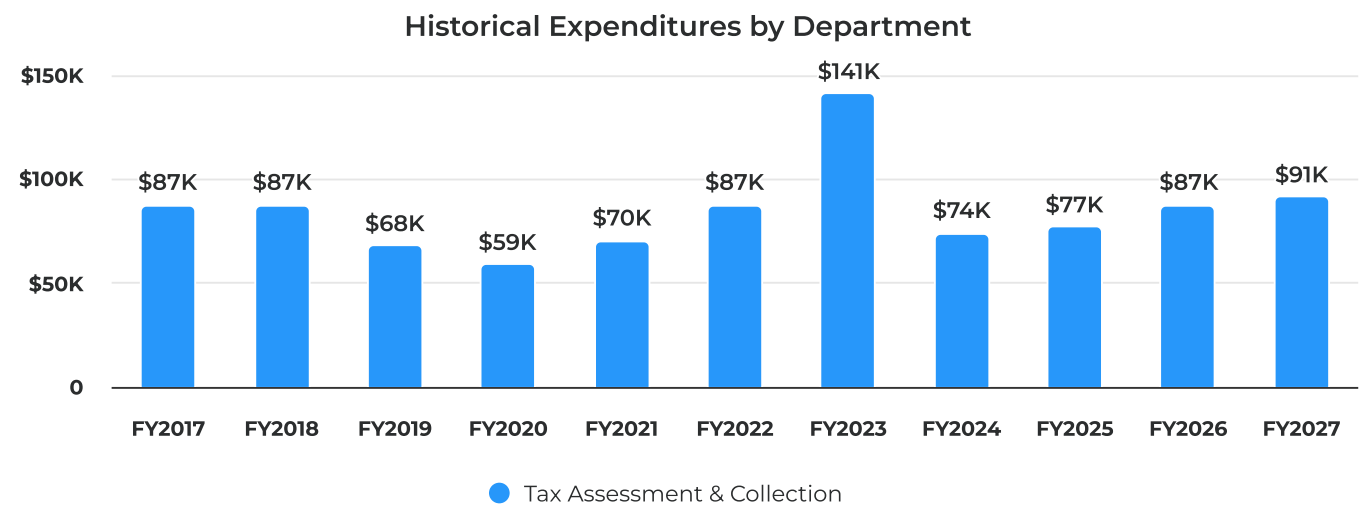


# Tax Assessment & Collection

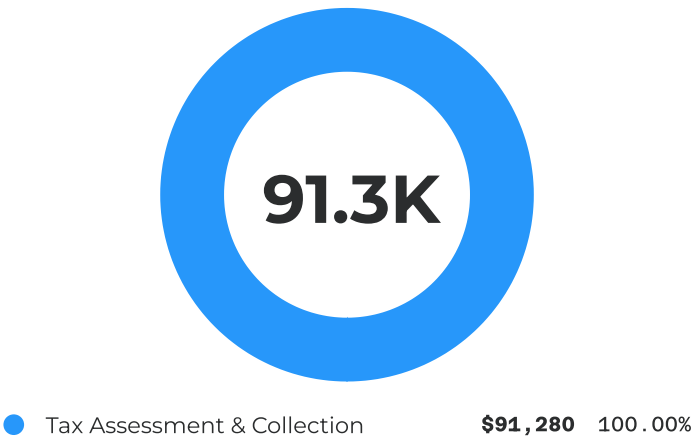
L. Amber McGartland

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 by Department



### FY27 Expenditures by Department

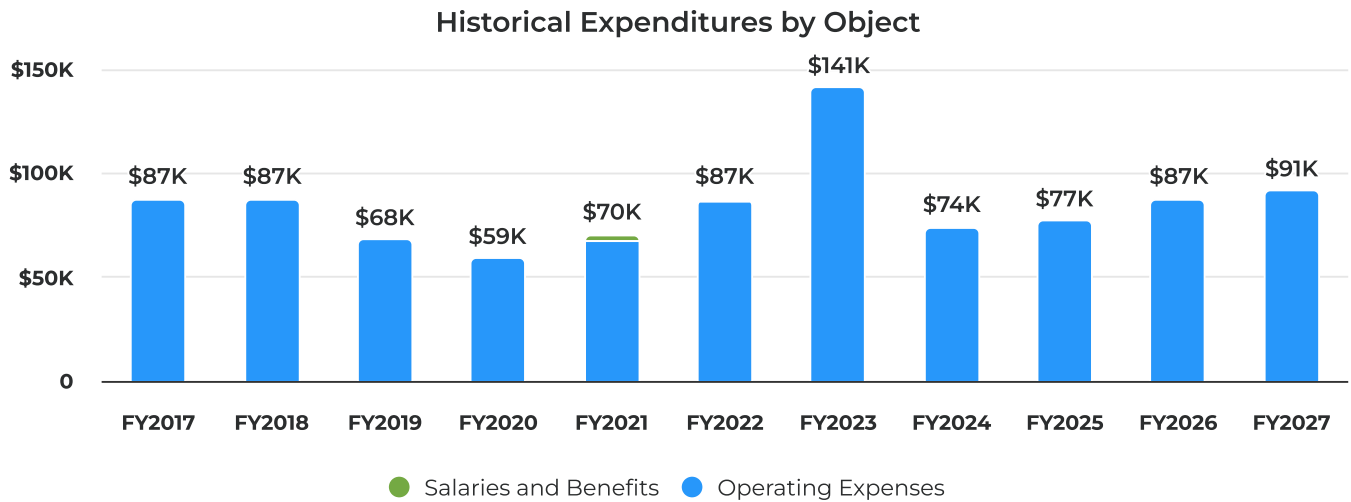


## Expenditures by Department

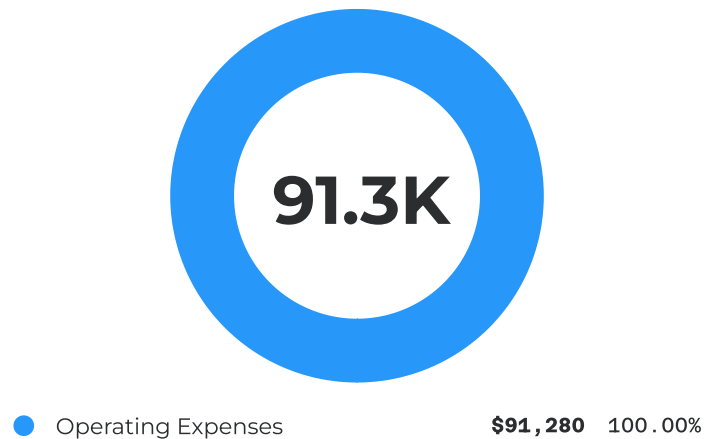
| Category                    | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-----------------------------|----------------|------------------|------------------|--------------------------------------------------|
| Tax Assessment & Collection | \$74,928.14    | \$85,015.00      | \$91,280.00      | 7.37%                                            |
| Total Expenditures          | \$74,928.14    | \$85,015.00      | \$91,280.00      | 7.37%                                            |



## Expenditures by Object



### FY27 Expenditures by Object



### Expenditures by Object

| Category                  | FY 2026 Actual     | FY 2026 Budgeted   | FY 2027 Budgeted   | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|---------------------------|--------------------|--------------------|--------------------|--------------------------------------------------------|
| Operating Expenses        | \$74,928.14        | \$85,015.00        | \$91,280.00        | 7.37%                                                  |
| <b>Total Expenditures</b> | <b>\$74,928.14</b> | <b>\$85,015.00</b> | <b>\$91,280.00</b> | <b>7.37%</b>                                           |

## Personnel Summary

## Summary of Goals

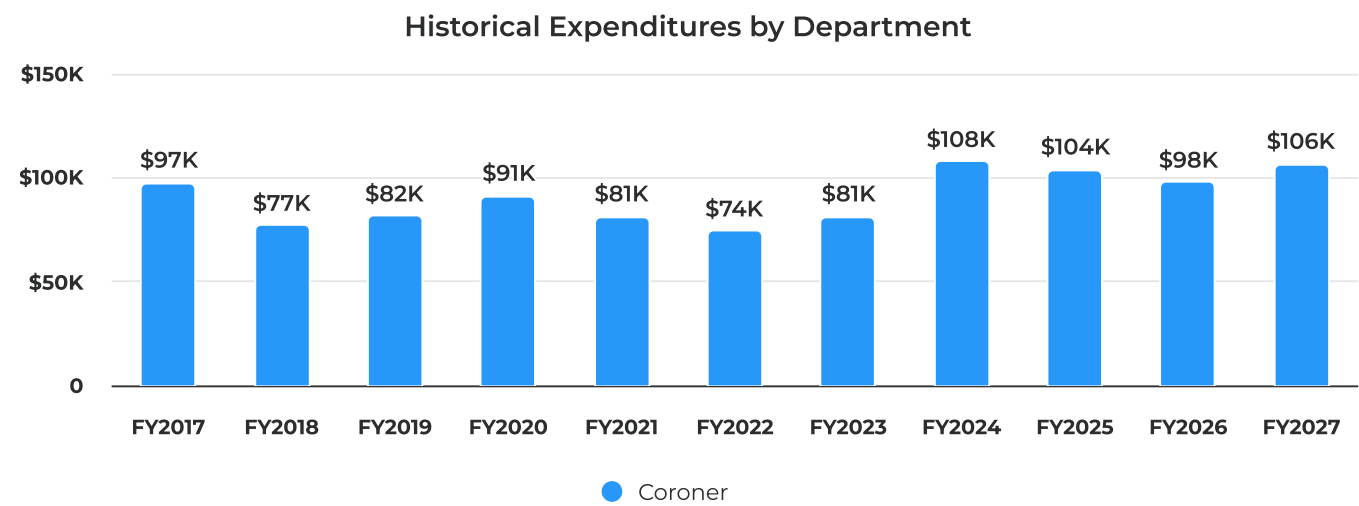


# Coroner

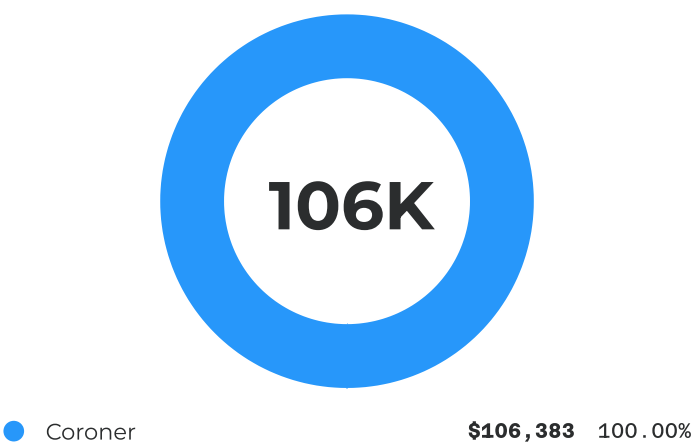
Anthony Kravanya, Coroner

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

## Expenditures by Department



### FY27 Expenditures by Department

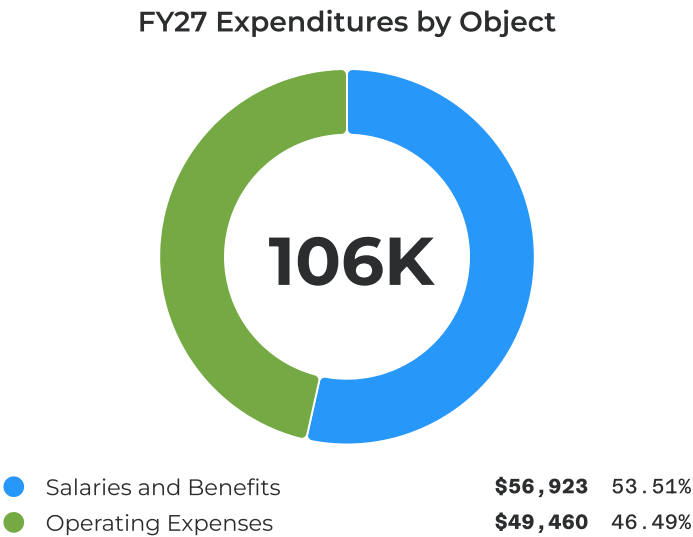
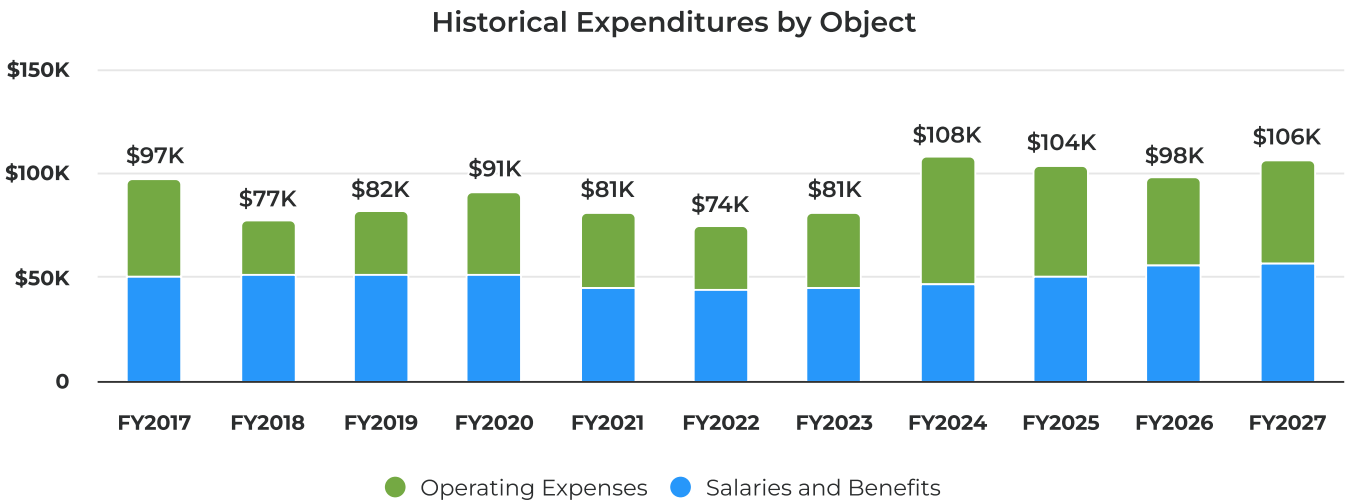


## Expenditures by Department

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Coroner            | \$82,535.76    | \$97,716.90      | \$106,383.00     | 8.87%                                                  |
| Total Expenditures | \$82,535.76    | \$97,716.90      | \$106,383.00     | 8.87%                                                  |



# Expenditures by Object



## Expenditures by Object

| Category              | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-----------------------|----------------|------------------|------------------|--------------------------------------------------|
| Salaries and Benefits | \$43,340.00    | \$55,530.00      | \$56,923.00      | 2.51%                                            |
| Operating Expenses    | \$39,195.76    | \$42,186.90      | \$49,460.00      | 17.24%                                           |
| Total Expenditures    | \$82,535.76    | \$97,716.90      | \$106,383.00     | 8.87%                                            |

## Personnel Summary

### Summary of Goals



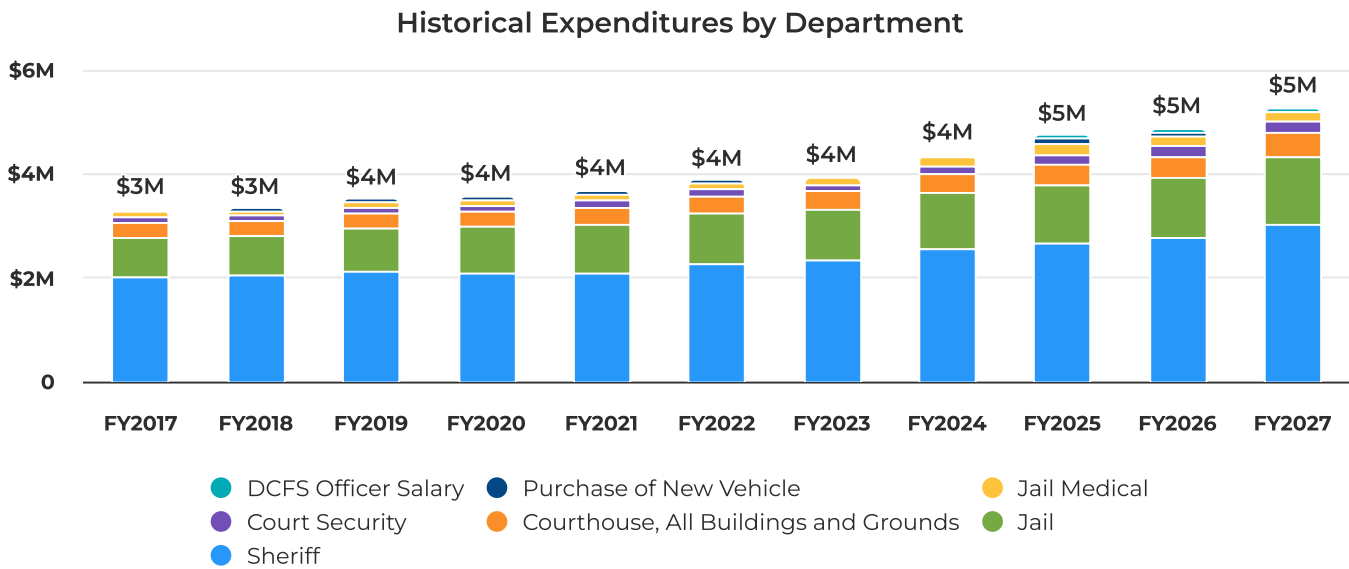


# Total Sheriff Budget

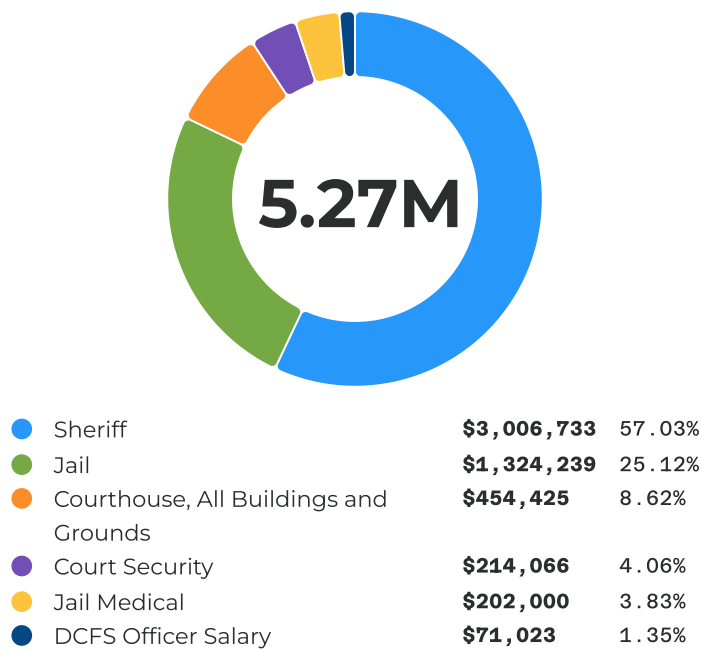
Shawn Kahl, Sheriff

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, 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 by Department



FY27 Expenditures by Department

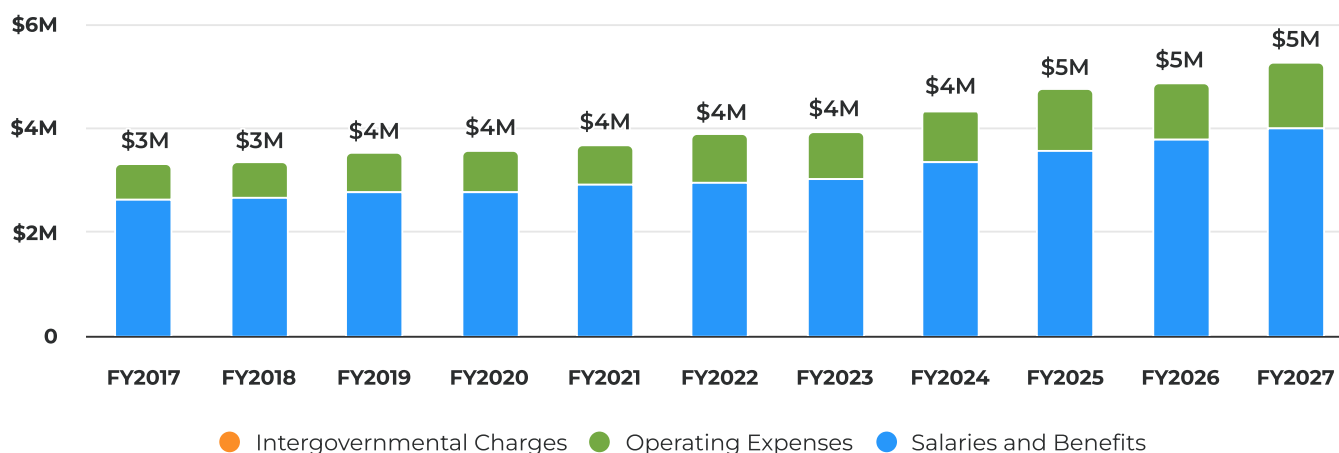


## Expenditures by Department

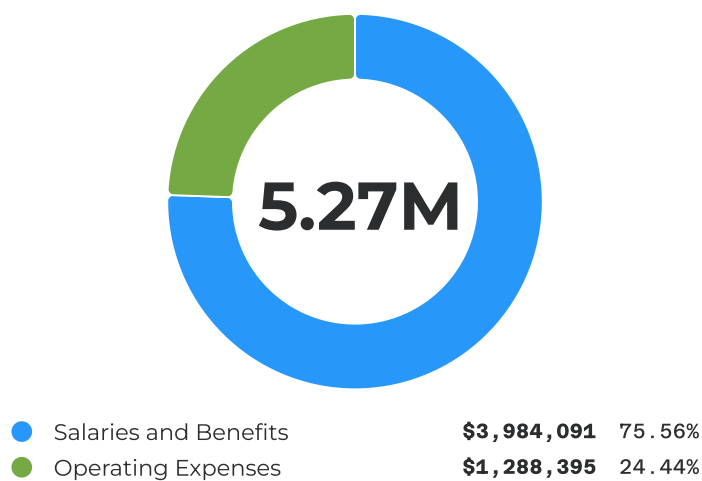
| Category                              | FY 2026 Actual        | FY 2026 Budgeted      | FY 2027 Budgeted      | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------------------|-----------------------|-----------------------|-----------------------|--------------------------------------------------|
| Courthouse, All Buildings and Grounds | \$324,224.89          | \$394,810.00          | \$454,425.00          | 15.10%                                           |
| Purchase of New Vehicle               | \$78,666.00           | \$92,000.00           | -                     | -100.00%                                         |
| Court Security                        | \$171,952.92          | \$206,140.00          | \$214,066.00          | 3.84%                                            |
| Jail Medical                          | \$150,316.44          | \$176,000.00          | \$202,000.00          | 14.77%                                           |
| Sheriff                               | \$2,284,964.93        | \$2,757,347.65        | \$3,006,733.00        | 9.04%                                            |
| Jail                                  | \$927,520.40          | \$1,177,505.00        | \$1,324,239.00        | 12.46%                                           |
| DCFS Officer Salary                   | \$56,775.76           | \$66,444.50           | \$71,023.00           | 6.89%                                            |
| <b>Total Expenditures</b>             | <b>\$3,994,421.34</b> | <b>\$4,870,247.15</b> | <b>\$5,272,486.00</b> | <b>8.26%</b>                                     |

## Expenditures by Object

Historical Expenditures by Object



FY27 Expenditures by Object



## Expenditures by Object

| Category                  | FY 2026 Actual        | FY 2026 Budgeted      | FY 2027 Budgeted      | FY 2026 Budgeted<br>vs. FY 2027<br>Budgeted (%<br>Change) |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------------------------------------------|
| Salaries and Benefits     | \$3,007,874.06        | \$3,769,866.30        | \$3,984,091.00        | 5.68%                                                     |
| Operating Expenses        | \$986,547.28          | \$1,100,380.85        | \$1,288,395.00        | 17.09%                                                    |
| <b>Total Expenditures</b> | <b>\$3,994,421.34</b> | <b>\$4,870,247.15</b> | <b>\$5,272,486.00</b> | <b>8.26%</b>                                              |

## Personnel Summary

## Summary of Goals



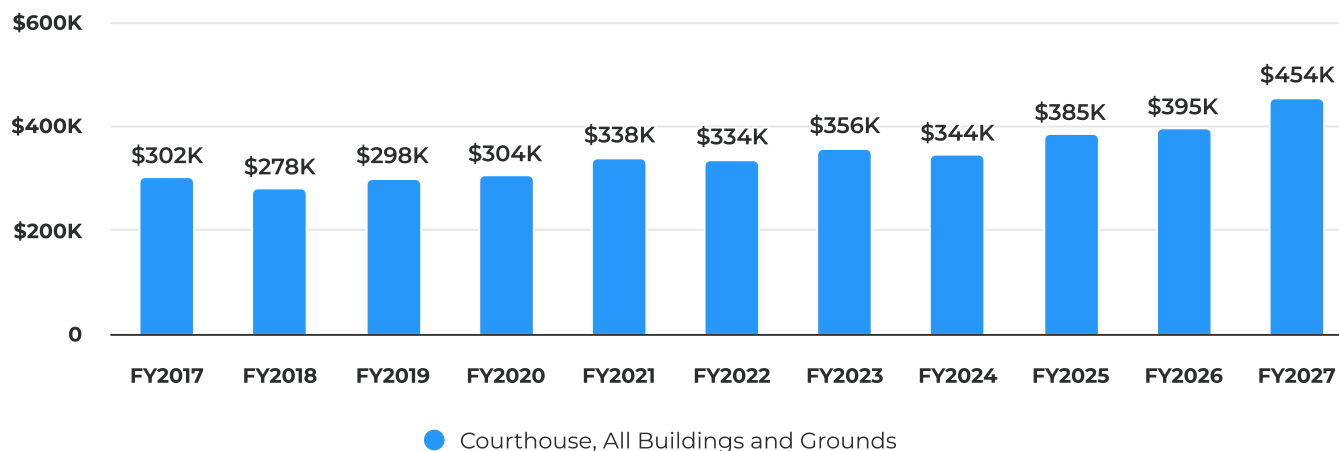
# Courthouse, All Buildings and Grounds

Shawn Kahl, Sheriff

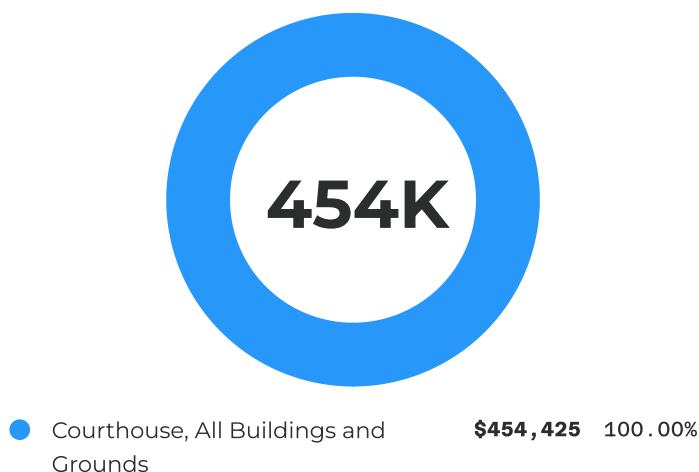
The line item, under the control of the Sheriff, funds the general daily maintenance of all County buildings, primarily covering day to day upkeep of the building and related utility bills for the building.

## Expenditures by Department

Historical Expenditures by Department



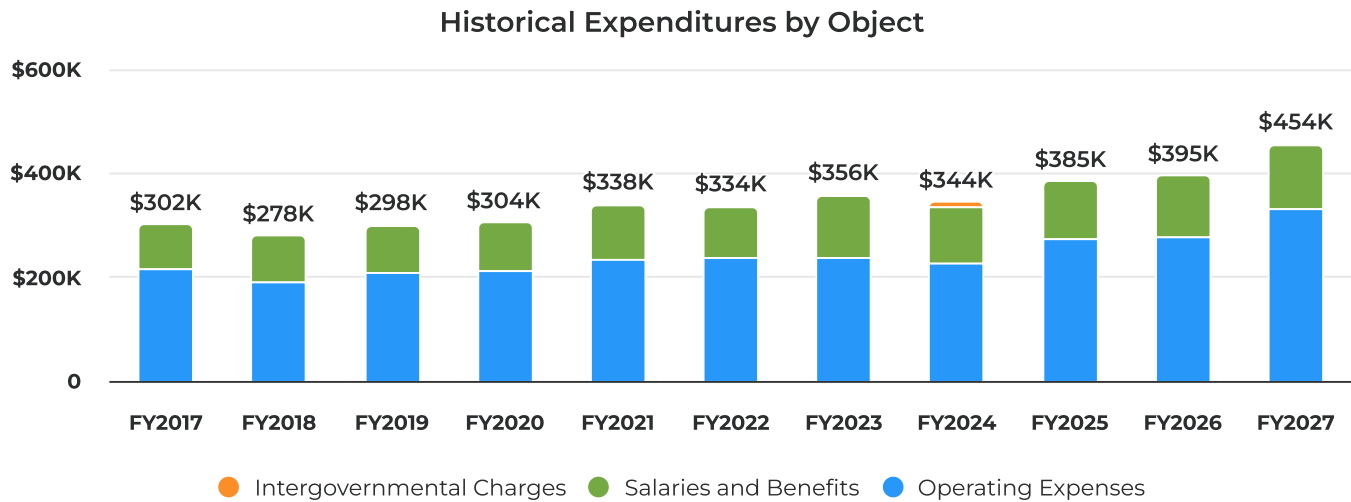
FY27 Expenditures by Department



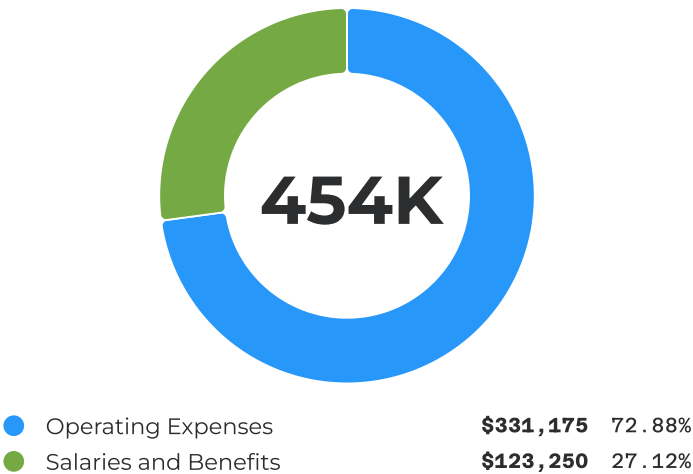
## Expenditures by Department

| Category                                 | FY 2026 Actual      | FY 2026 Budgeted    | FY 2027 Budgeted    | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|------------------------------------------|---------------------|---------------------|---------------------|--------------------------------------------------------|
| Courthouse, All<br>Buildings and Grounds | \$324,224.89        | \$394,810.00        | \$454,425.00        | 15.10%                                                 |
| <b>Total Expenditures</b>                | <b>\$324,224.89</b> | <b>\$394,810.00</b> | <b>\$454,425.00</b> | <b>15.10%</b>                                          |

## Expenditures by Object



FY27 Expenditures by Object



### Expenditures by Object

| Category              | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-----------------------|----------------|------------------|------------------|--------------------------------------------------|
| Salaries and Benefits | \$99,168.61    | \$120,060.00     | \$123,250.00     | 2.66%                                            |
| Operating Expenses    | \$225,056.28   | \$274,750.00     | \$331,175.00     | 20.54%                                           |
| Total Expenditures    | \$324,224.89   | \$394,810.00     | \$454,425.00     | 15.10%                                           |

## Personnel Summary

### Summary of Goals

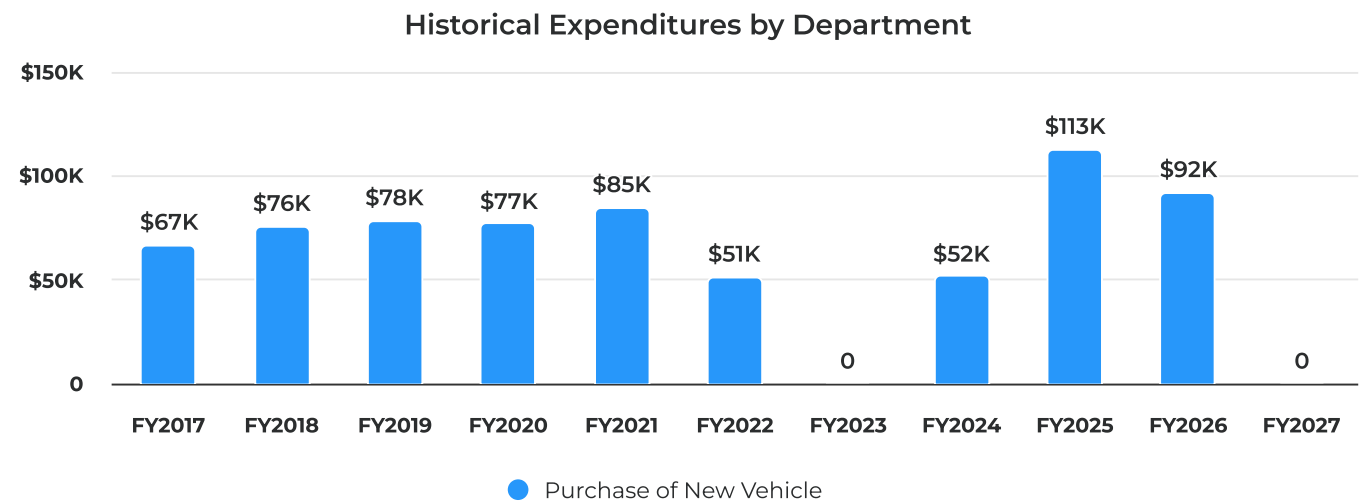


# Purchase of New Vehicles

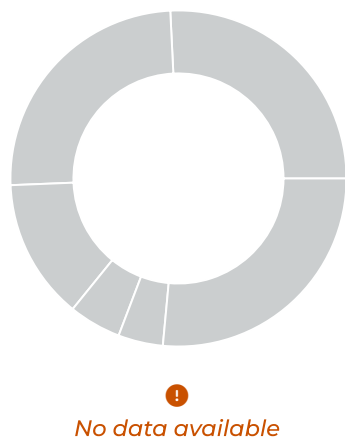
Shawn Kahl, Sheriff

This line item is used to help keep the Sheriff's vehicle fleet up to date. For FY 26-27, the Board is using reserved funds transferred to a separate fund to cover the costs of replacing 3 current vehicles with brand new vehicles. The appropriation is zeroed out.

## Expenditures by Department



FY27 Expenditures by Department

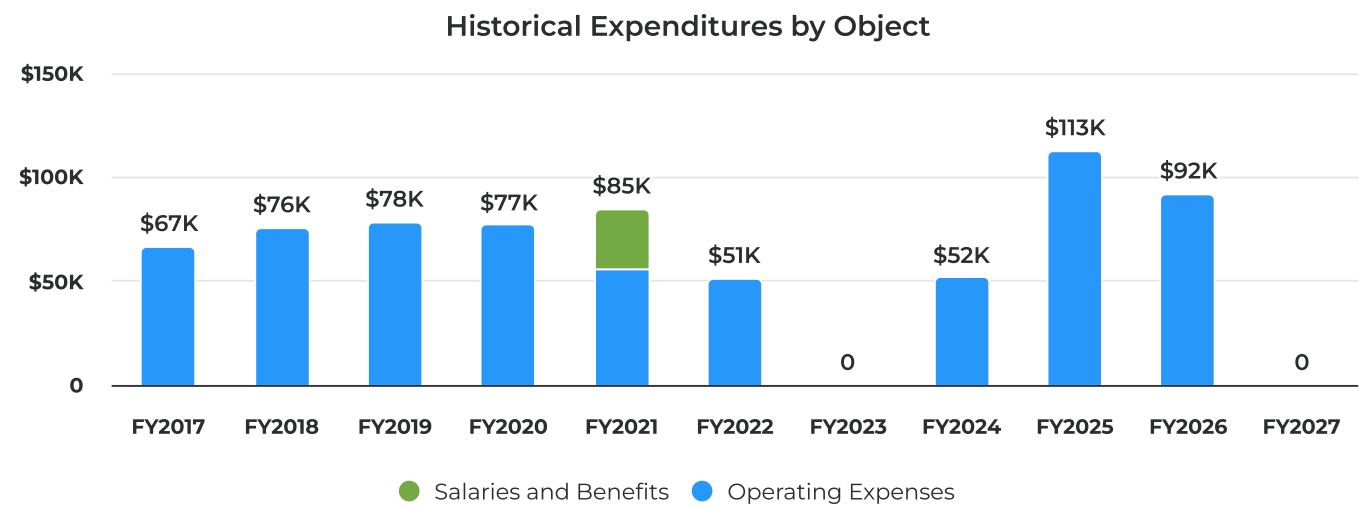


## Expenditures by Department

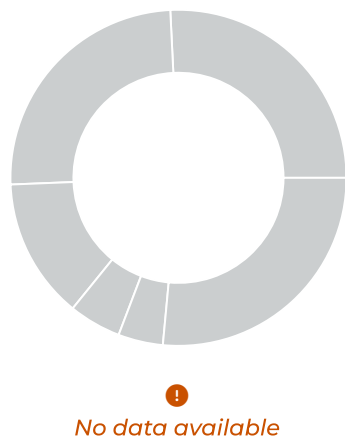
| Category                | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-------------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Purchase of New Vehicle | \$78,666.00    | \$92,000.00      | -                | -100.00%                                               |
| Total Expenditures      | \$78,666.00    | \$92,000.00      | -                | -100.00%                                               |



# Expenditures by Object



FY27 Expenditures by Object



## Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------|
| Operating Expenses | \$78,666.00    | \$92,000.00      | -                | -100.00%                                         |
| Total Expenditures | \$78,666.00    | \$92,000.00      | -                | -100.00%                                         |

# Personnel Summary

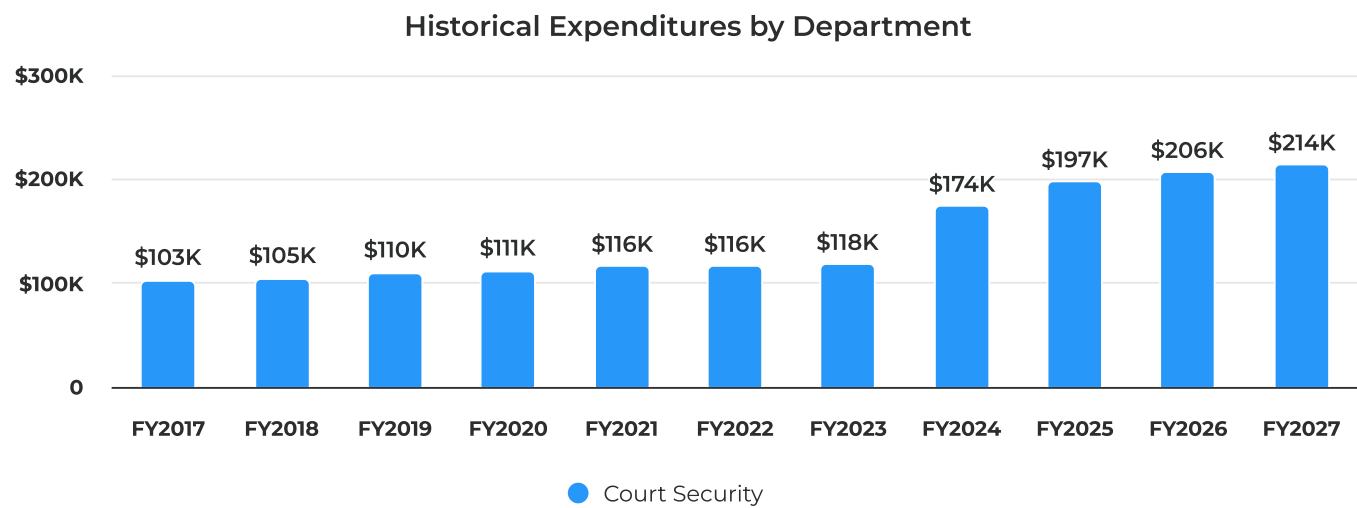
## Summary of Goals

# Court Security

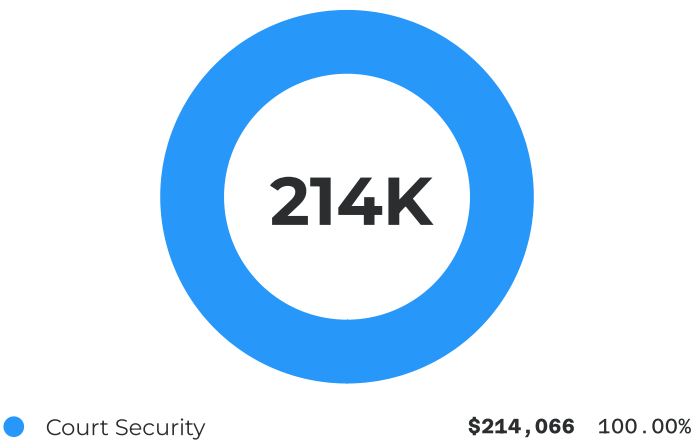
Shawn Kahl, Sheriff

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 by Department



### FY27 Expenditures by Department



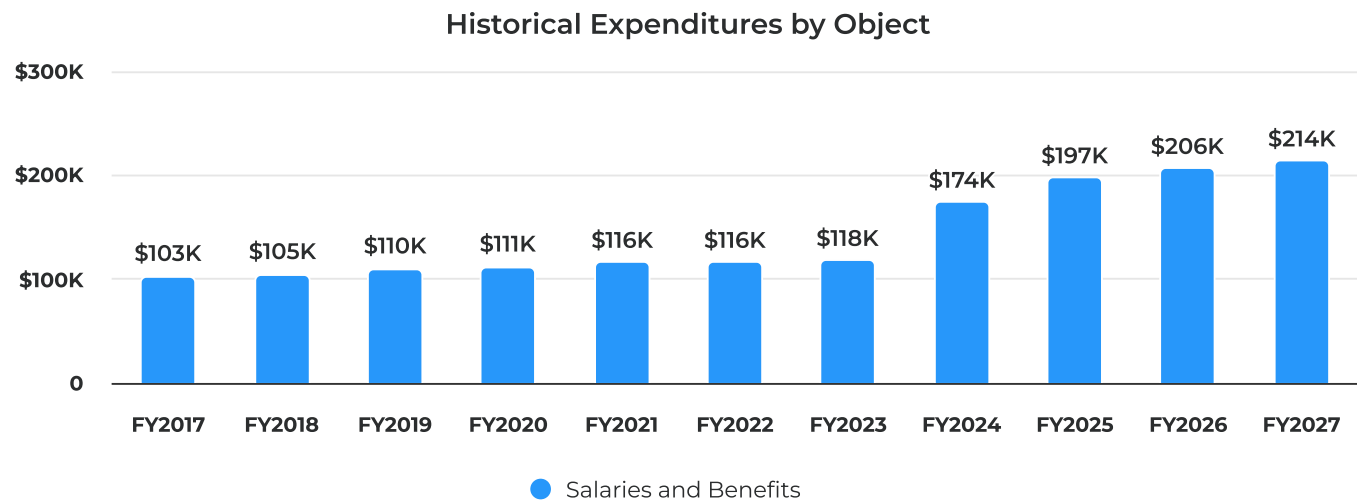
## Expenditures by Department

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Court Security     | \$171,952.92   | \$206,140.00     | \$214,066.00     | 3.84%                                                  |
| Total Expenditures | \$171,952.92   | \$206,140.00     | \$214,066.00     | 3.84%                                                  |

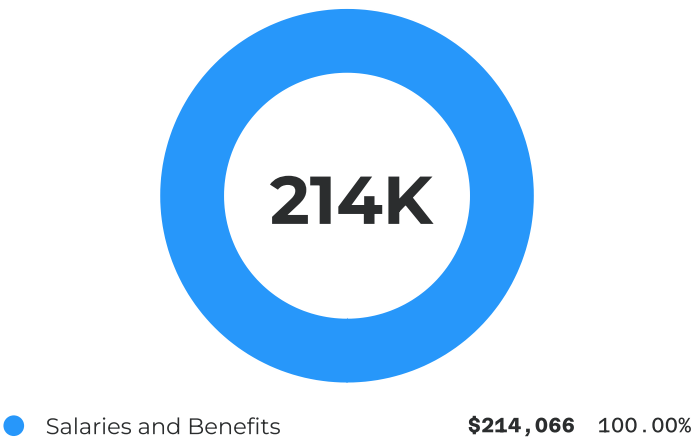




## Expenditures by Object



FY27 Expenditures by Object



### Expenditures by Object

| Category              | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-----------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Salaries and Benefits | \$171,952.92   | \$206,140.00     | \$214,066.00     | 3.84%                                                  |
| Total Expenditures    | \$171,952.92   | \$206,140.00     | \$214,066.00     | 3.84%                                                  |

## Personnel Summary

### Summary of Goals

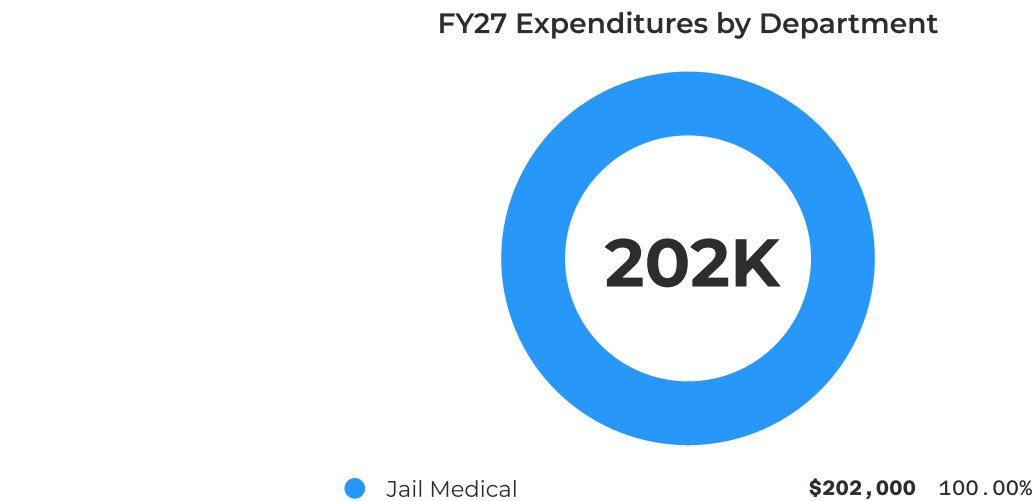
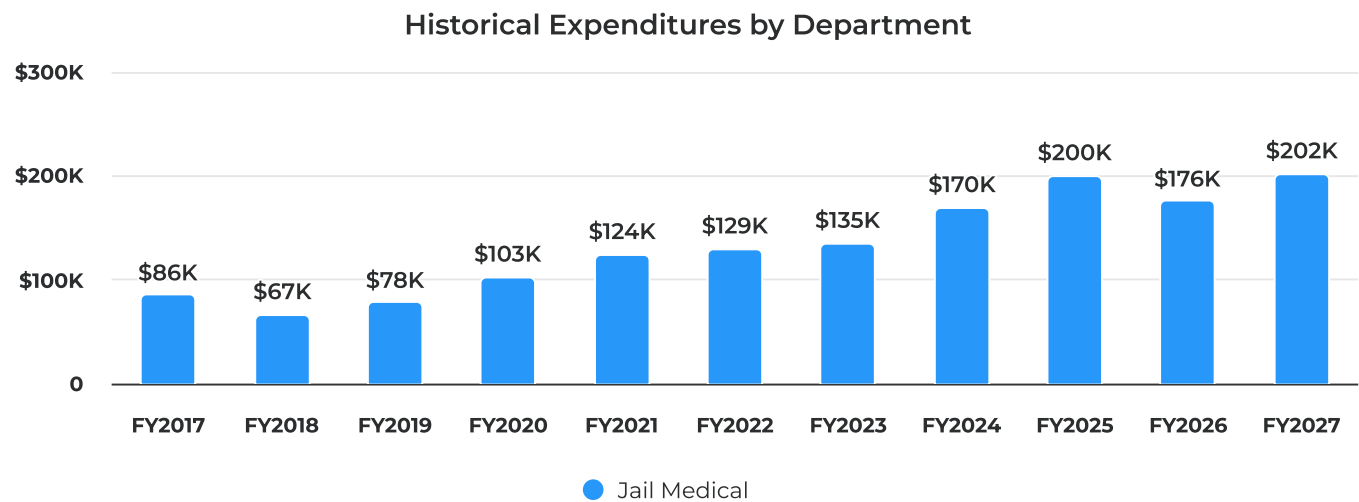


# Jail Medical

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 by Department

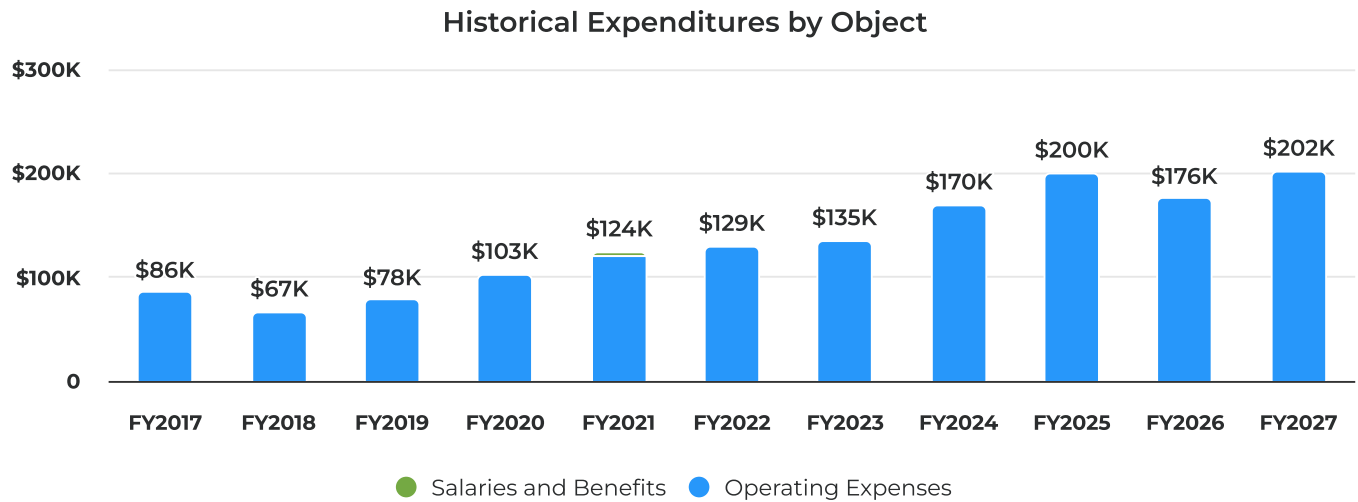


## Expenditures by Department

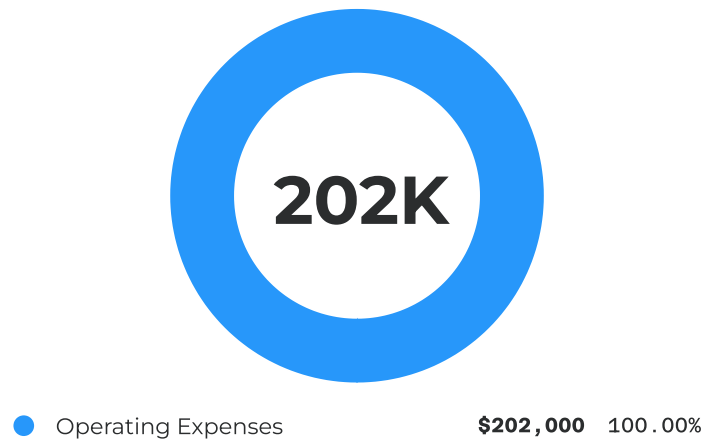
| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------|
| Jail Medical       | \$150,316.44   | \$176,000.00     | \$202,000.00     | 14.77%                                           |
| Total Expenditures | \$150,316.44   | \$176,000.00     | \$202,000.00     | 14.77%                                           |



## Expenditures by Object



### FY27 Expenditures by Object



### Expenditures by Object

| Category                  | FY 2026 Actual      | FY 2026 Budgeted    | FY 2027 Budgeted    | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|---------------------------|---------------------|---------------------|---------------------|--------------------------------------------------------|
| Operating Expenses        | \$150,316.44        | \$176,000.00        | \$202,000.00        | 14.77%                                                 |
| <b>Total Expenditures</b> | <b>\$150,316.44</b> | <b>\$176,000.00</b> | <b>\$202,000.00</b> | <b>14.77%</b>                                          |

## Personnel Summary

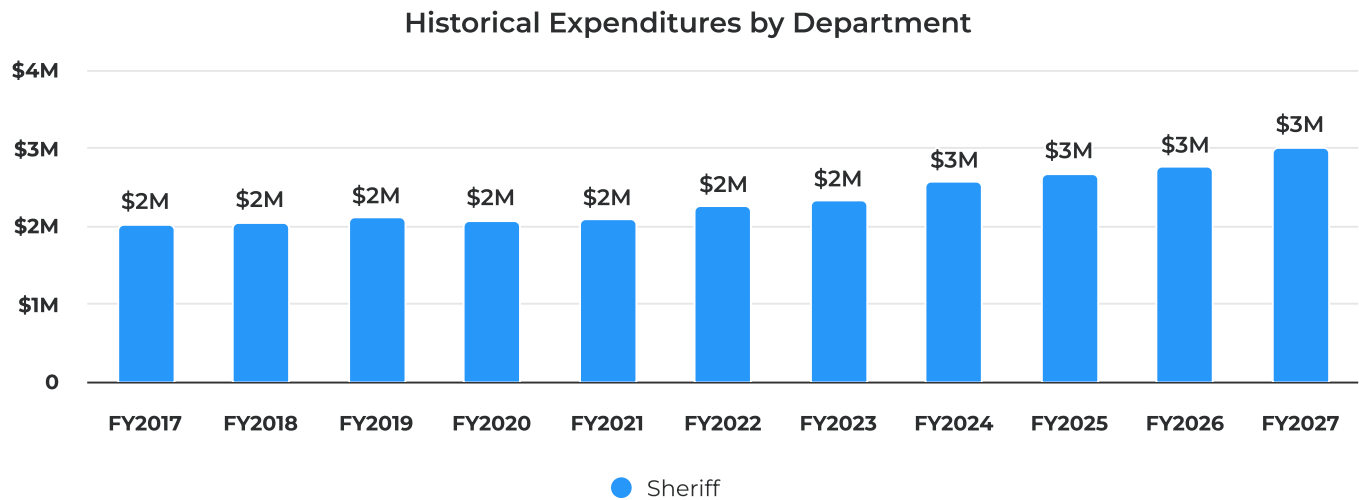
## Summary of Goals

# Sheriff

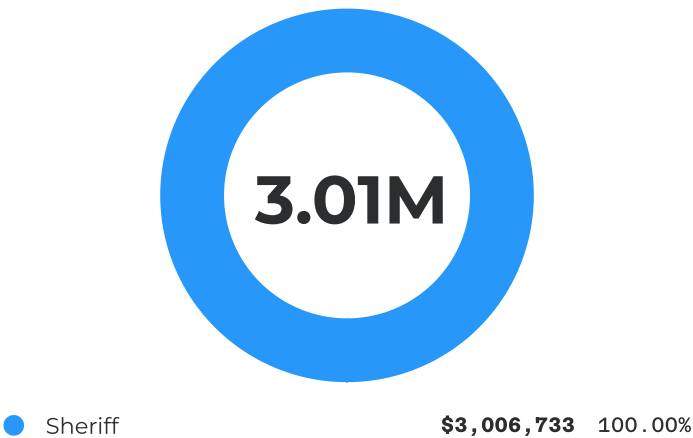
Shawn Kahl, Sheriff

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 by Department



### FY27 Expenditures by Department

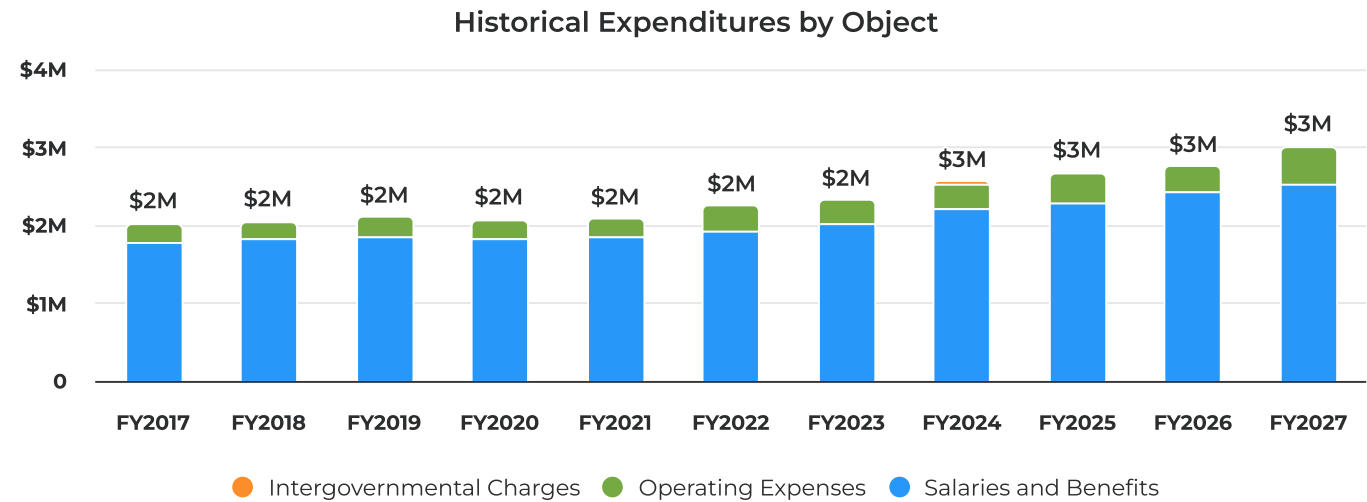


## Expenditures by Department

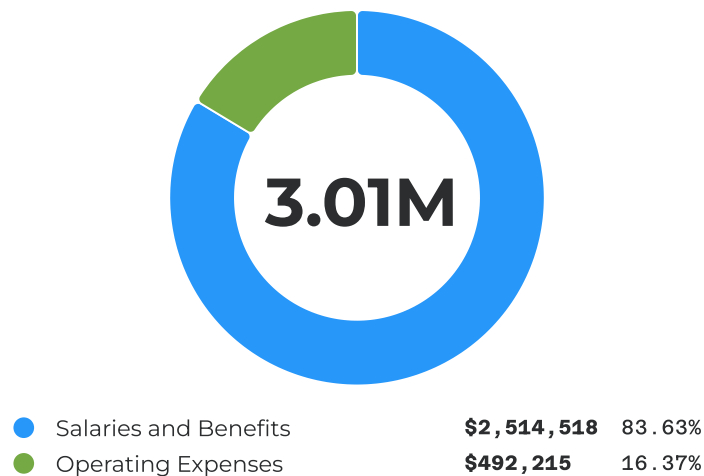
| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------|
| Sheriff            | \$2,284,964.93 | \$2,757,347.65   | \$3,006,733.00   | 9.04%                                            |
| Total Expenditures | \$2,284,964.93 | \$2,757,347.65   | \$3,006,733.00   | 9.04%                                            |



## Expenditures by Object



### FY27 Expenditures by Object



### Expenditures by Object

| Category                  | FY 2026 Actual        | FY 2026 Budgeted      | FY 2027 Budgeted      | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------|-----------------------|-----------------------|-----------------------|--------------------------------------------------|
| Salaries and Benefits     | \$1,958,577.53        | \$2,427,221.80        | \$2,514,518.00        | 3.60%                                            |
| Operating Expenses        | \$326,387.40          | \$330,125.85          | \$492,215.00          | 49.10%                                           |
| <b>Total Expenditures</b> | <b>\$2,284,964.93</b> | <b>\$2,757,347.65</b> | <b>\$3,006,733.00</b> | <b>9.04%</b>                                     |

## Personnel Summary

### Summary of Goals

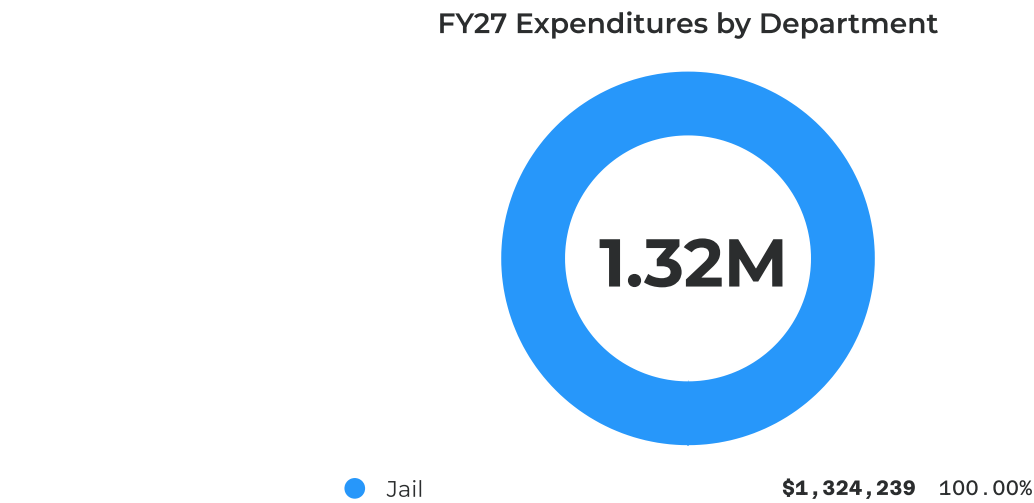
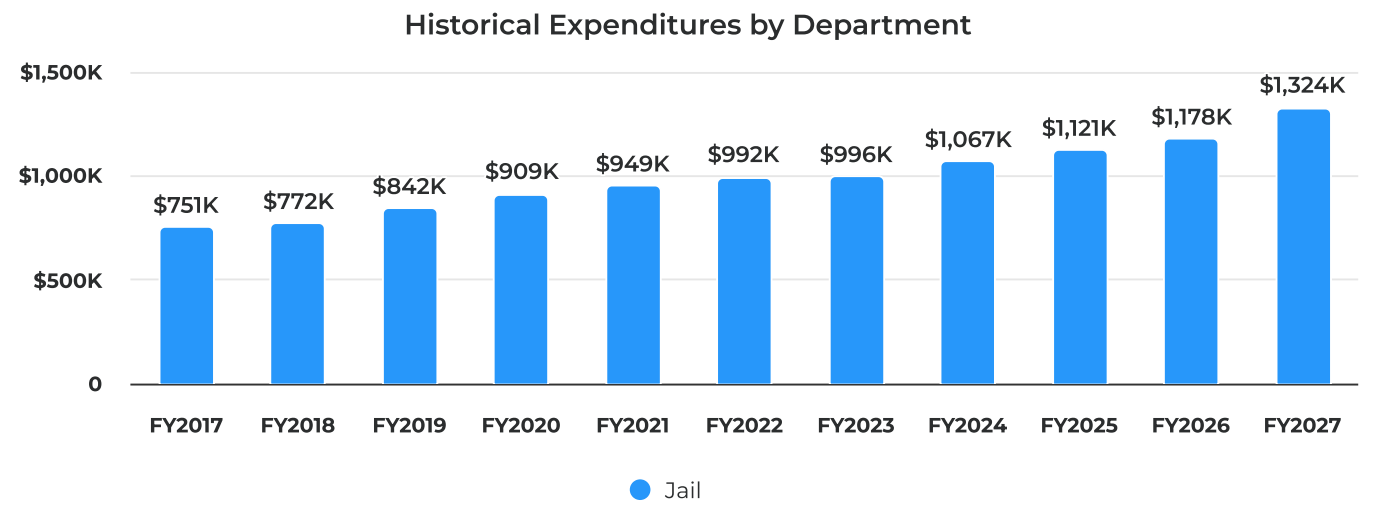


# Jail

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 by Department

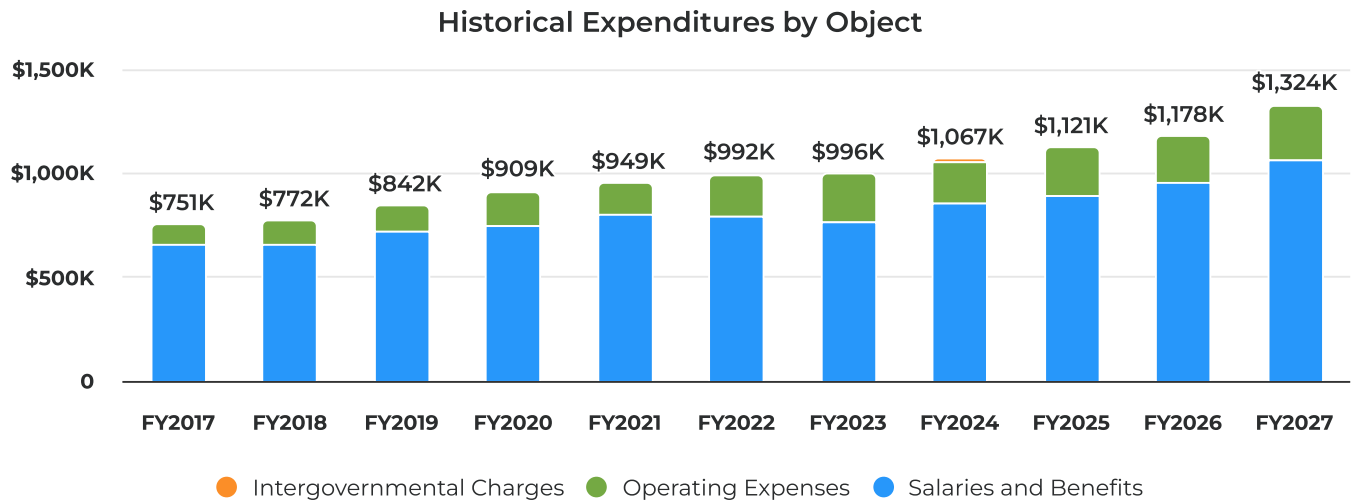


## Expenditures by Department

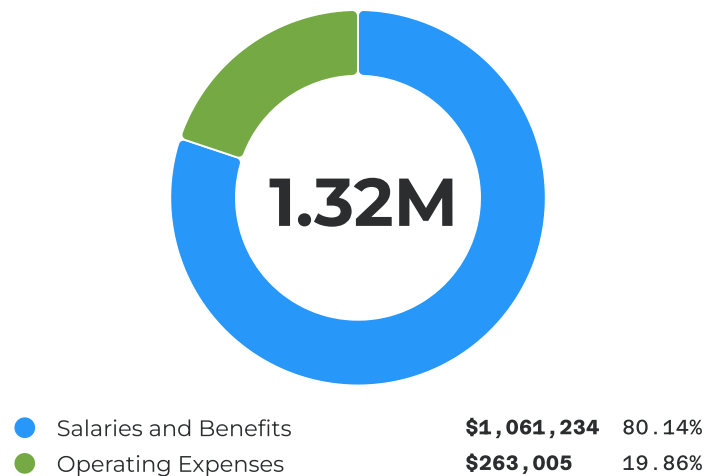
| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------|
| Jail               | \$927,520.40   | \$1,177,505.00   | \$1,324,239.00   | 12.46%                                           |
| Total Expenditures | \$927,520.40   | \$1,177,505.00   | \$1,324,239.00   | 12.46%                                           |



## Expenditures by Object



### FY27 Expenditures by Object



### Expenditures by Object

| Category                  | FY 2026 Actual      | FY 2026 Budgeted      | FY 2027 Budgeted      | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------|---------------------|-----------------------|-----------------------|--------------------------------------------------|
| Salaries and Benefits     | \$721,399.24        | \$950,000.00          | \$1,061,234.00        | 11.71%                                           |
| Operating Expenses        | \$206,121.16        | \$227,505.00          | \$263,005.00          | 15.60%                                           |
| <b>Total Expenditures</b> | <b>\$927,520.40</b> | <b>\$1,177,505.00</b> | <b>\$1,324,239.00</b> | <b>12.46%</b>                                    |

## Personnel Summary

### Summary of Goals

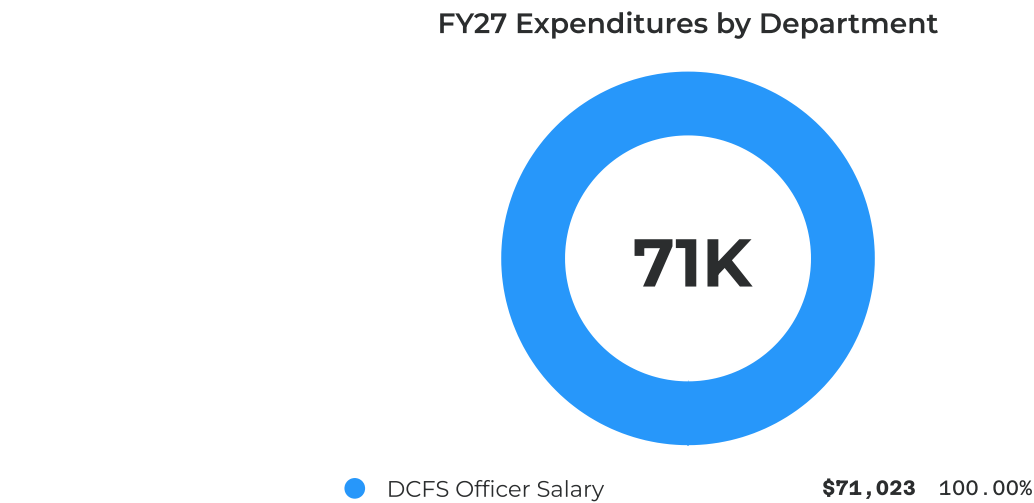
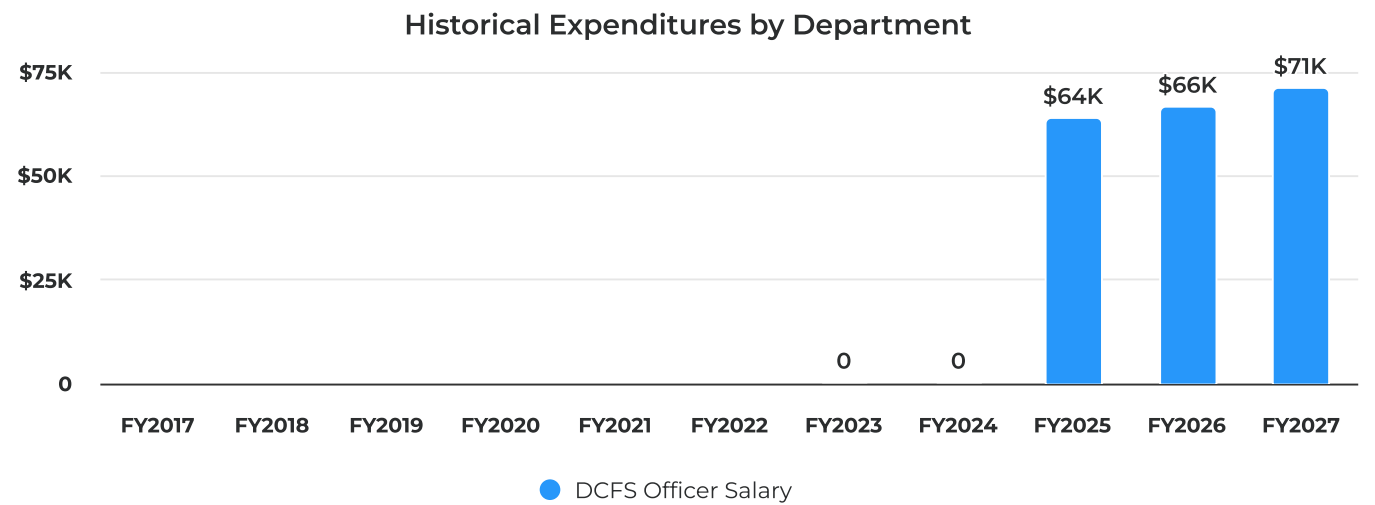


# DCFS Officer Salary

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 by Department



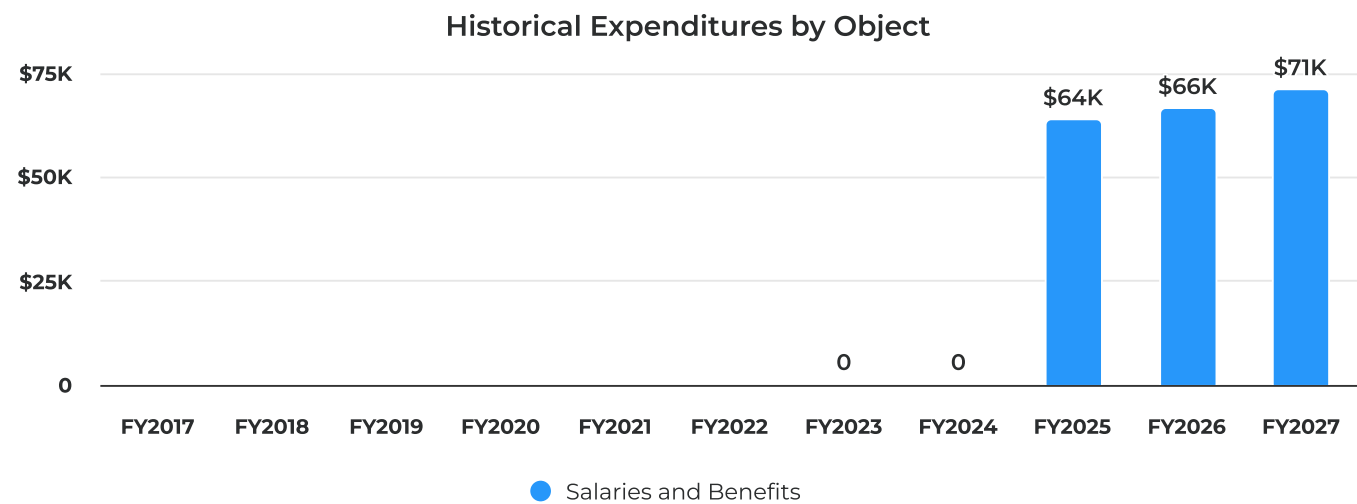
## Expenditures by Department

| Category            | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------|----------------|------------------|------------------|--------------------------------------------------|
| DCFS Officer Salary | \$56,775.76    | \$66,444.50      | \$71,023.00      | 6.89%                                            |
| Total Expenditures  | \$56,775.76    | \$66,444.50      | \$71,023.00      | 6.89%                                            |

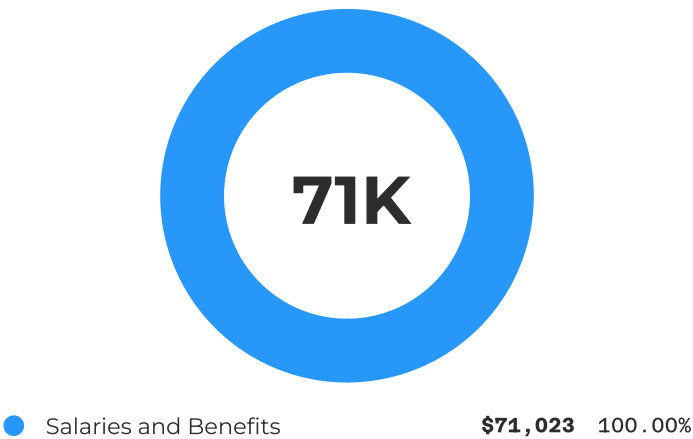




## Expenditures by Object



FY27 Expenditures by Object



### Expenditures by Object

| Category              | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-----------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Salaries and Benefits | \$56,775.76    | \$66,444.50      | \$71,023.00      | 6.89%                                                  |
| Total Expenditures    | \$56,775.76    | \$66,444.50      | \$71,023.00      | 6.89%                                                  |

## Personnel Summary

### Summary of Goals

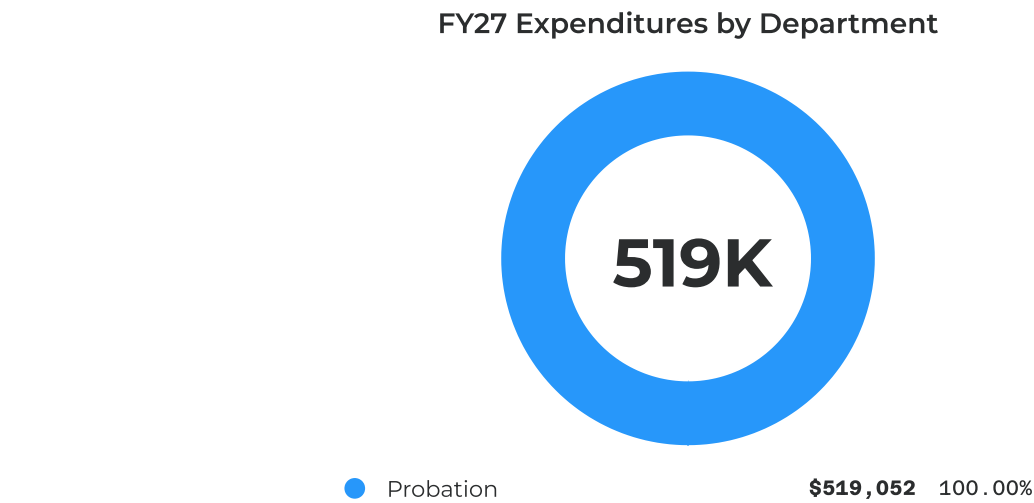
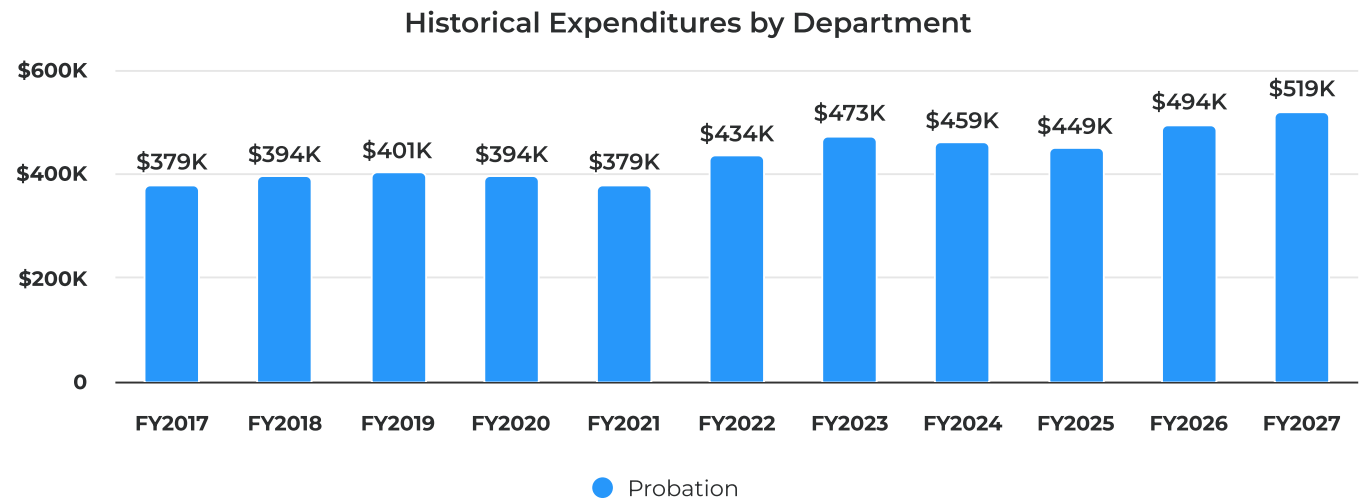


# Probation

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 by Department

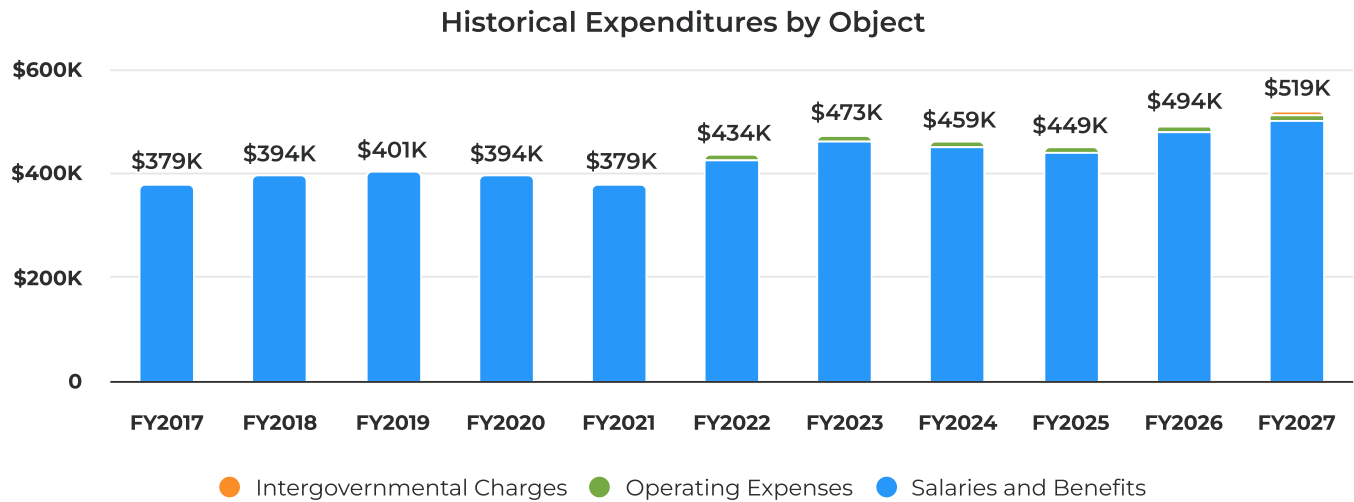


## Expenditures by Department

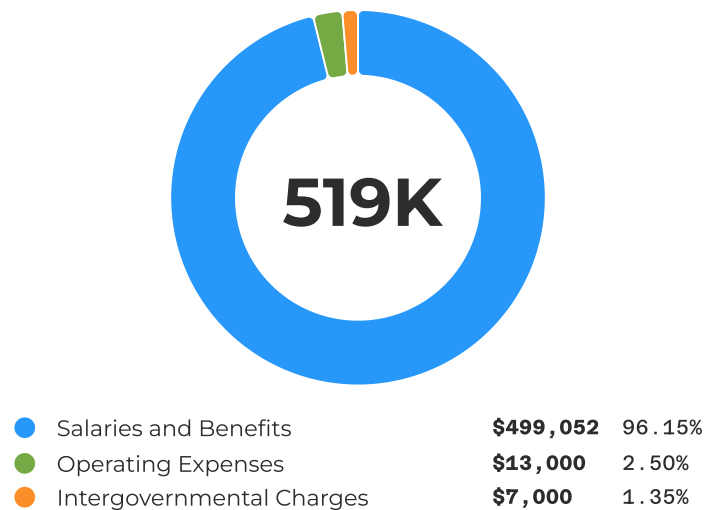
| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------|
| Probation          | \$411,201.11   | \$493,839.76     | \$519,052.00     | 5.11%                                            |
| Total Expenditures | \$411,201.11   | \$493,839.76     | \$519,052.00     | 5.11%                                            |



## Expenditures by Object



### FY27 Expenditures by Object



### Expenditures by Object

| Category                  | FY 2026 Actual      | FY 2026 Budgeted    | FY 2027 Budgeted    | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------------|---------------------|---------------------|---------------------|--------------------------------------------------|
| Salaries and Benefits     | \$398,489.31        | \$478,339.76        | \$499,052.00        | 4.33%                                            |
| Operating Expenses        | \$6,118.72          | \$15,500.00         | \$13,000.00         | -16.13%                                          |
| Intergovernmental Charges | \$6,593.08          | -                   | \$7,000.00          | -                                                |
| <b>Total Expenditures</b> | <b>\$411,201.11</b> | <b>\$493,839.76</b> | <b>\$519,052.00</b> | <b>5.11%</b>                                     |

## Personnel Summary

### Summary of Goals



# Contractual Services

Larry Schmidt, County Board Chair

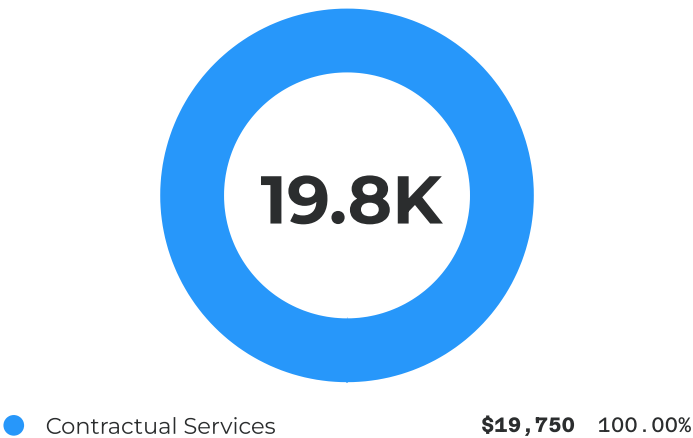
This line item would allow for expenses to be made for contractual services to provide infrastructural or renovation upgrades of county-owned facilities. Approval of spending from this line item is with the County Board. This year, the initial appropriation this year is for the replacement of lost or damaged road signs on county roads.

## Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department

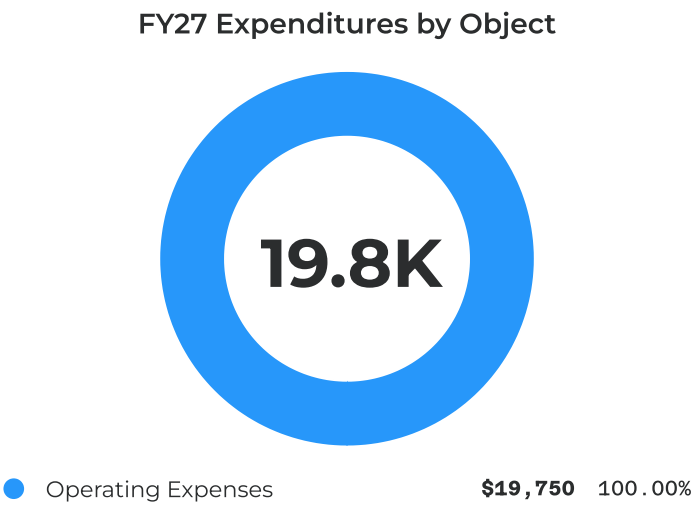
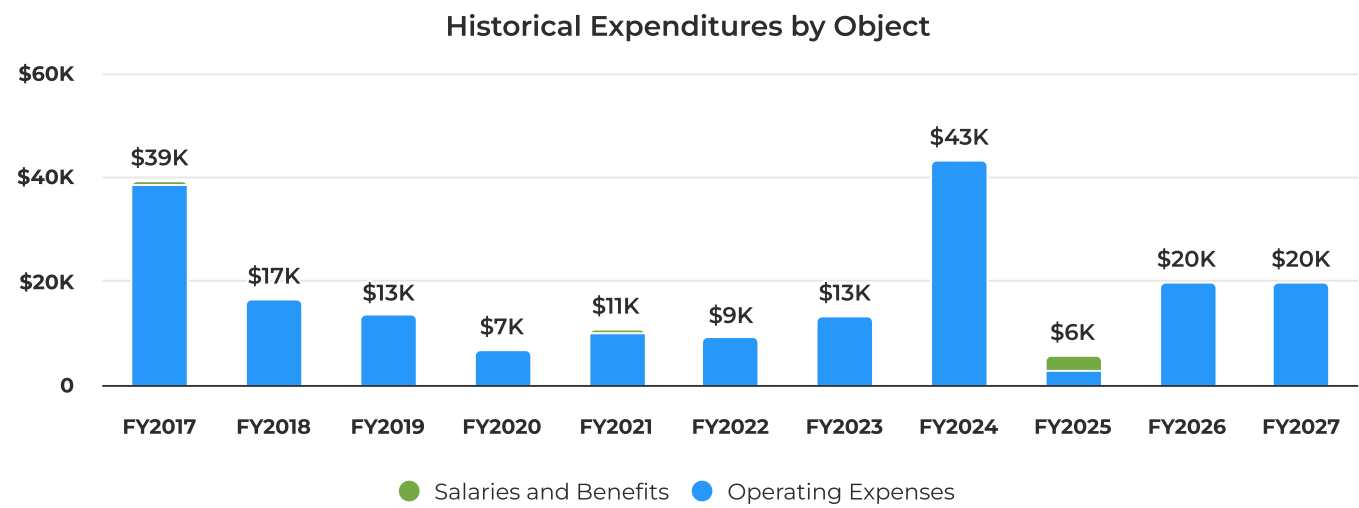


## Expenditures by Department

| Category             | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|----------------------|----------------|------------------|------------------|--------------------------------------------------|
| Contractual Services | \$884.77       | \$19,750.00      | \$19,750.00      | -                                                |
| Total Expenditures   | \$884.77       | \$19,750.00      | \$19,750.00      | -                                                |



# Expenditures by Object



## Expenditures by Object

| Category              | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-----------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Salaries and Benefits | \$724.77       | -                | -                | -                                                      |
| Operating Expenses    | \$160.00       | \$19,750.00      | \$19,750.00      | -                                                      |
| Total Expenditures    | \$884.77       | \$19,750.00      | \$19,750.00      | -                                                      |

# Personnel Summary

## Summary of Goals



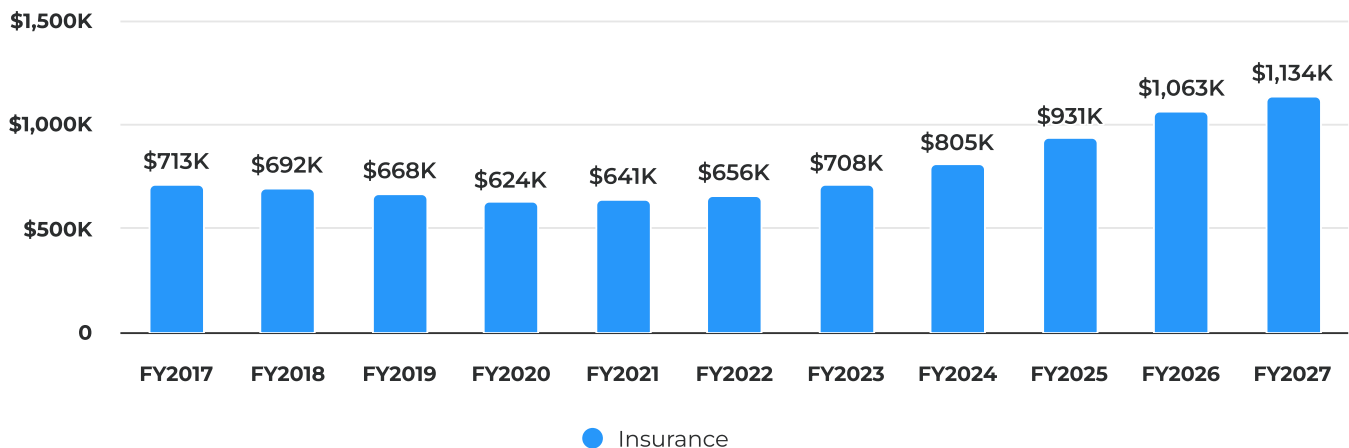
# Insurance

Larry Schmidt, County Board Chair

The 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 thirdparty 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 by Department

Historical Expenditures by Department



FY27 Expenditures by Department



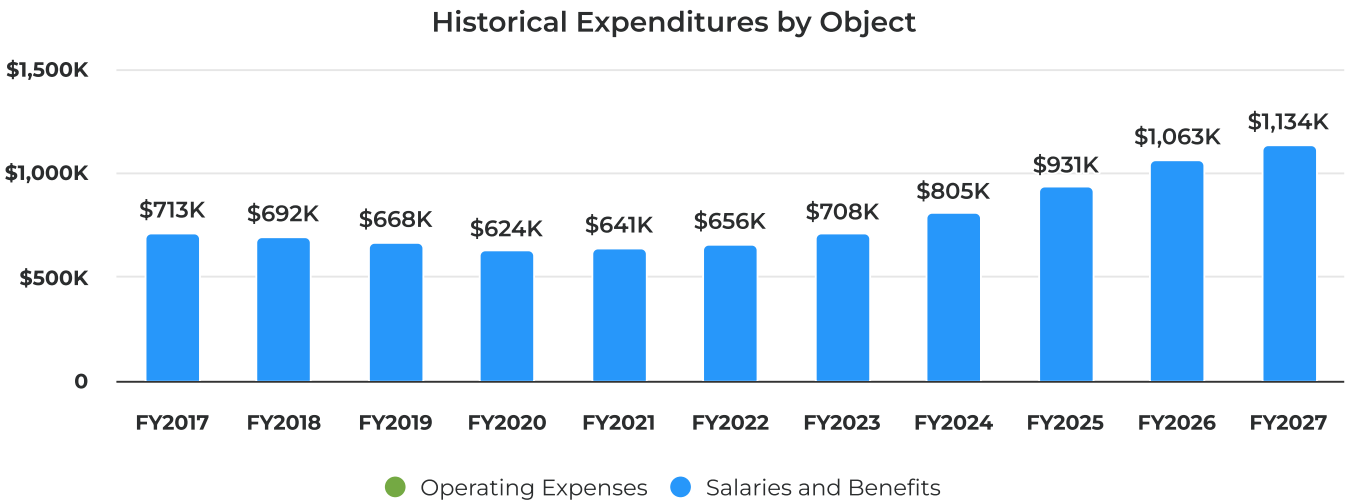
## Expenditures by Department

| Category  | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-----------|----------------|------------------|------------------|--------------------------------------------------|
| Insurance | \$861,525.29   | \$1,004,684.18   | \$1,134,389.00   | 12.91%                                           |

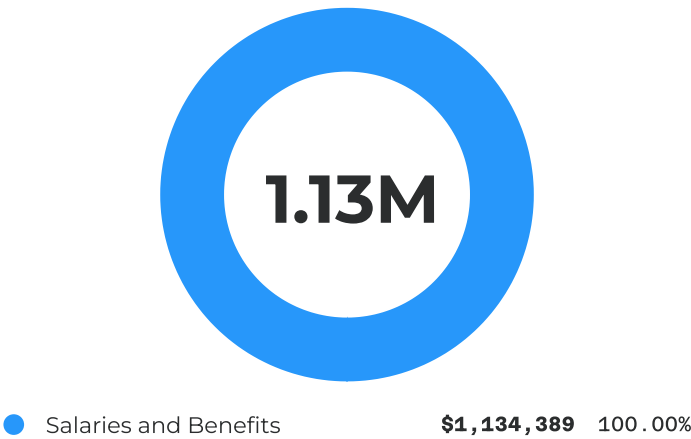


| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted<br>vs. FY 2027<br>Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|-----------------------------------------------------------|
| Total Expenditures | \$861,525.29   | \$1,004,684.18   | \$1,134,389.00   | 12.91%                                                    |

Expenditures by Object



FY27 Expenditures by Object



Expenditures by Object

| Category              | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted<br>vs. FY 2027<br>Budgeted (%<br>Change) |
|-----------------------|----------------|------------------|------------------|-----------------------------------------------------------|
| Salaries and Benefits | \$861,525.29   | \$1,004,684.18   | \$1,134,389.00   | 12.91%                                                    |
| Total Expenditures    | \$861,525.29   | \$1,004,684.18   | \$1,134,389.00   | 12.91%                                                    |

Personnel Summary

Summary of Goals

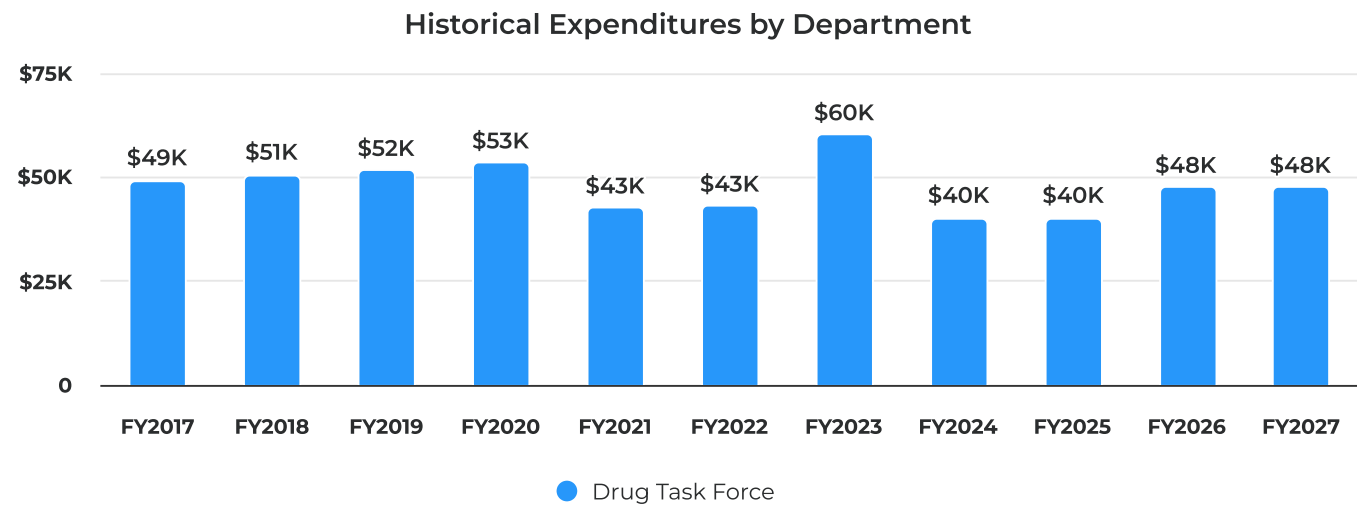


# Drug Task Force

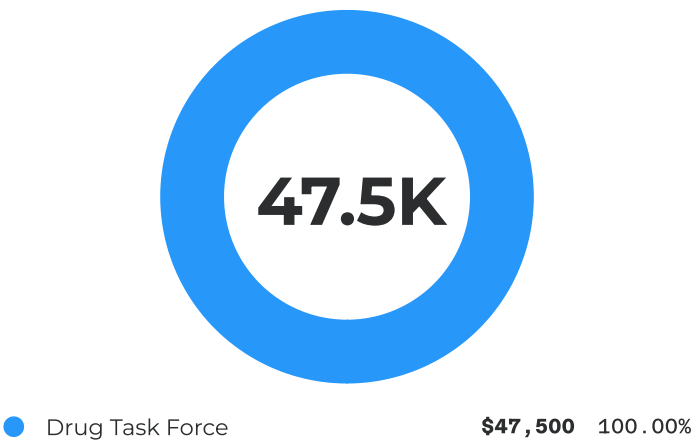
Shawn Kahl, Sheriff

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 by Department



### FY27 Expenditures by Department



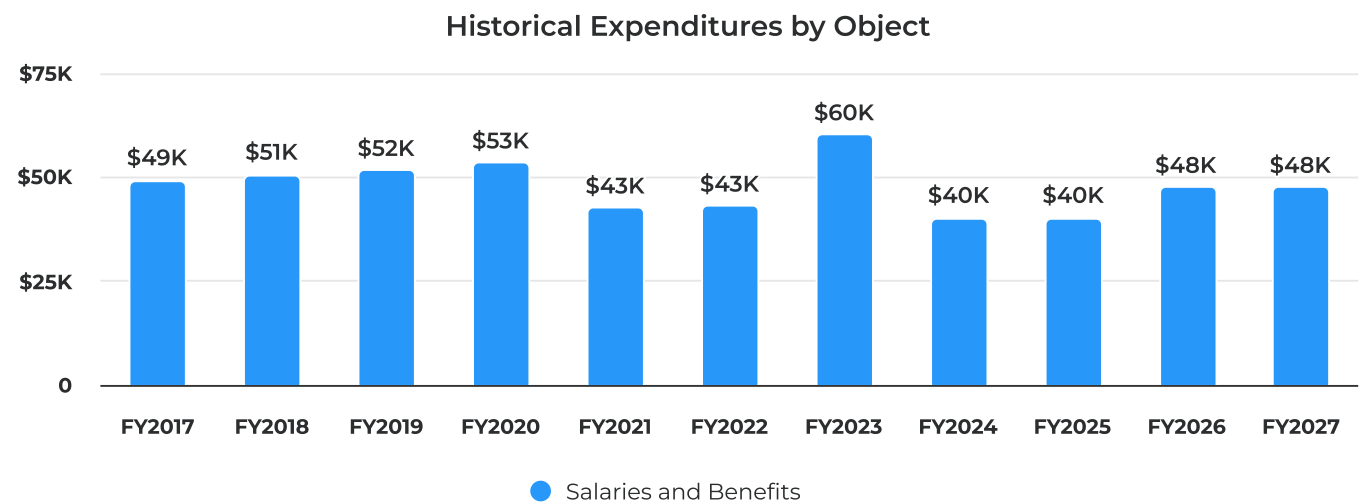
## Expenditures by Department

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------|
| Drug Task Force    | \$37,083.34    | \$47,500.00      | \$47,500.00      | -                                                |
| Total Expenditures | \$37,083.34    | \$47,500.00      | \$47,500.00      | -                                                |

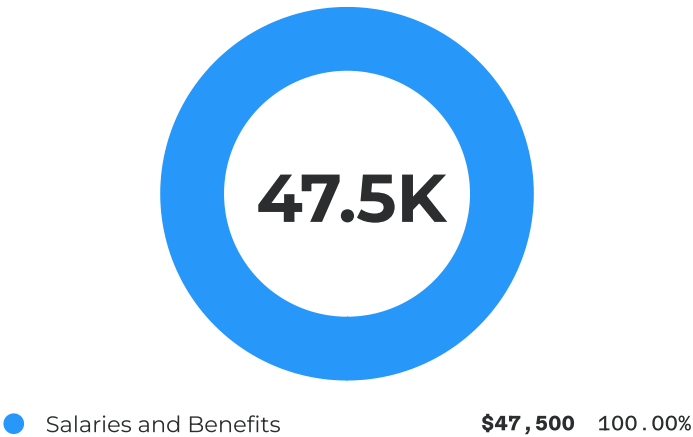




## Expenditures by Object



FY27 Expenditures by Object



### Expenditures by Object

| Category              | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-----------------------|----------------|------------------|------------------|--------------------------------------------------|
| Salaries and Benefits | \$37,083.34    | \$47,500.00      | \$47,500.00      | -                                                |
| Total Expenditures    | \$37,083.34    | \$47,500.00      | \$47,500.00      | -                                                |

## Personnel Summary

## Summary of Goals

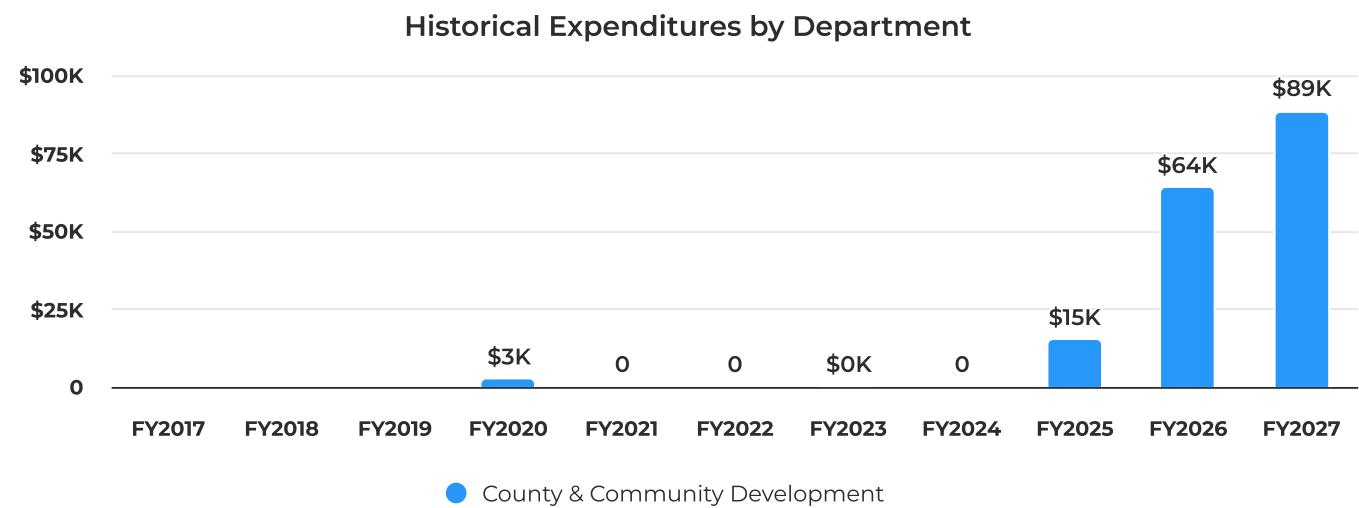


# County & Community Development

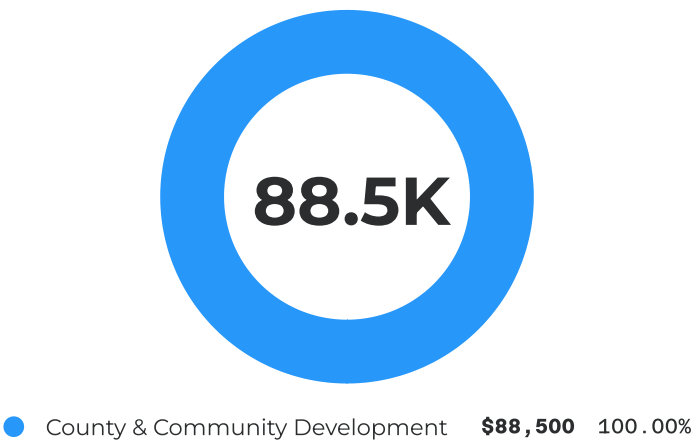
Larry Schmidt, County Board Chair

This department budget is used to pay for county and community development projects by the county. Currently, the County Grant Manager's salary is being paid from this budget.

## Expenditures by Department



### FY27 Expenditures by Department

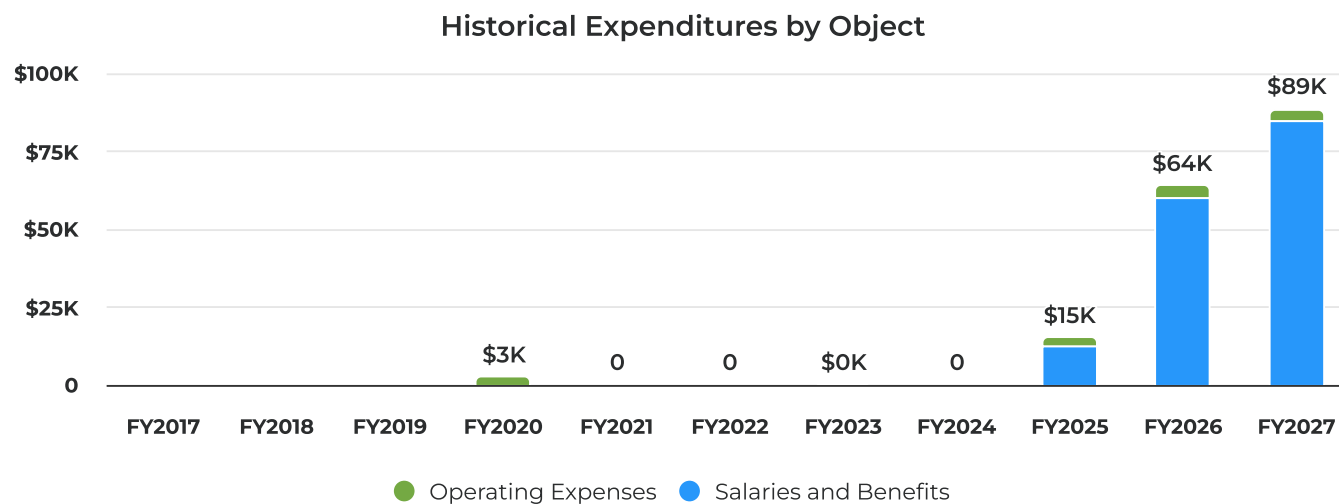


## Expenditures by Department

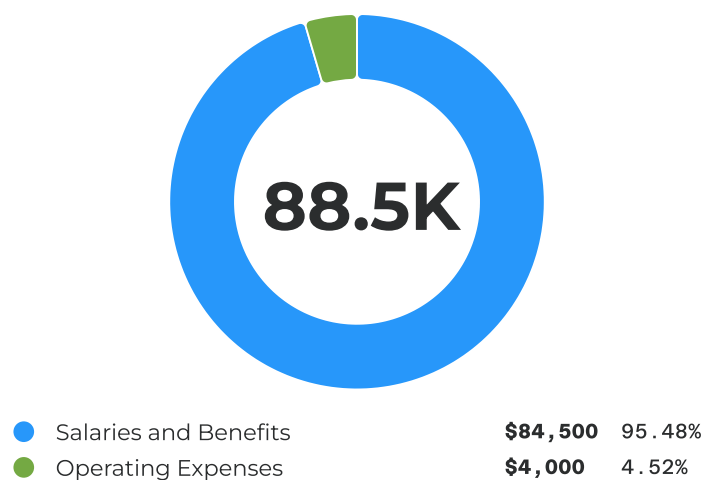
| Category                       | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------------------|----------------|------------------|------------------|--------------------------------------------------|
| County & Community Development | \$64,782.18    | \$64,000.00      | \$88,500.00      | 38.28%                                           |
| Total Expenditures             | \$64,782.18    | \$64,000.00      | \$88,500.00      | 38.28%                                           |



## Expenditures by Object



### FY27 Expenditures by Object



### Expenditures by Object

| Category                  | FY 2026 Actual     | FY 2026 Budgeted   | FY 2027 Budgeted   | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|---------------------------|--------------------|--------------------|--------------------|--------------------------------------------------------|
| Salaries and Benefits     | \$63,927.04        | \$60,000.00        | \$84,500.00        | 40.83%                                                 |
| Operating Expenses        | \$855.14           | \$4,000.00         | \$4,000.00         | -                                                      |
| <b>Total Expenditures</b> | <b>\$64,782.18</b> | <b>\$64,000.00</b> | <b>\$88,500.00</b> | <b>38.28%</b>                                          |

## Personnel Summary

## Summary of Goals

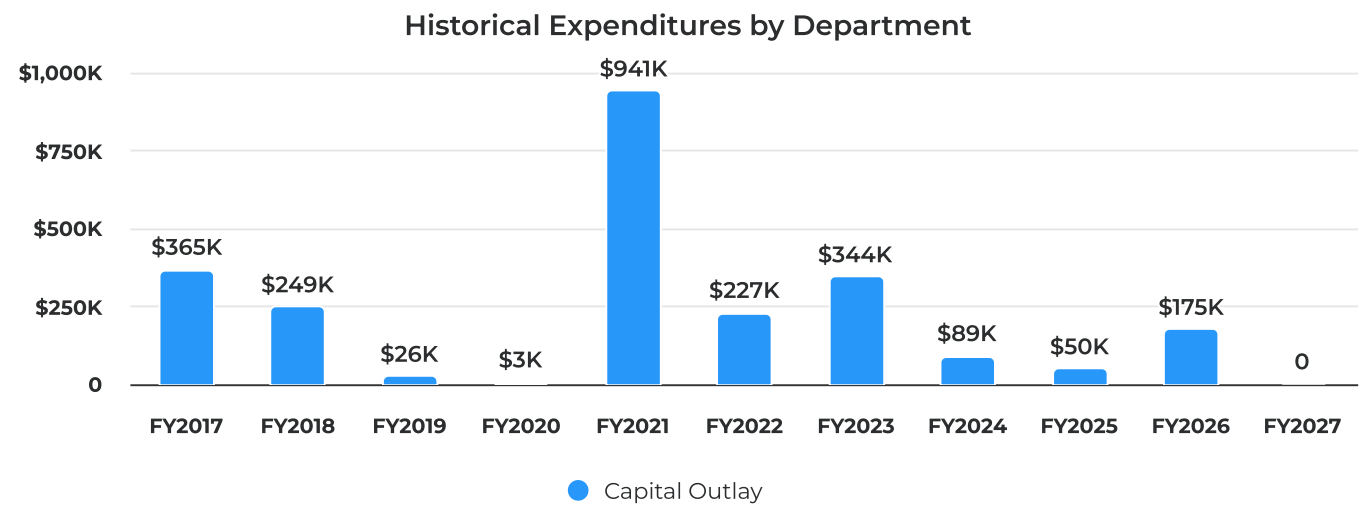


# Capital Outlay

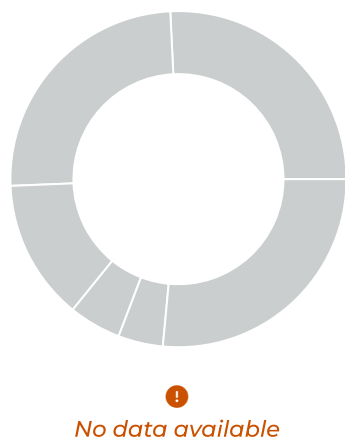
Larry Schmidt, County Board Chair

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. This fiscal year, the Board is appropriating zero dollars and is using reserves from the General Fund transferred to another fund for capital outlay projects.

## Expenditures by Department



FY27 Expenditures by Department

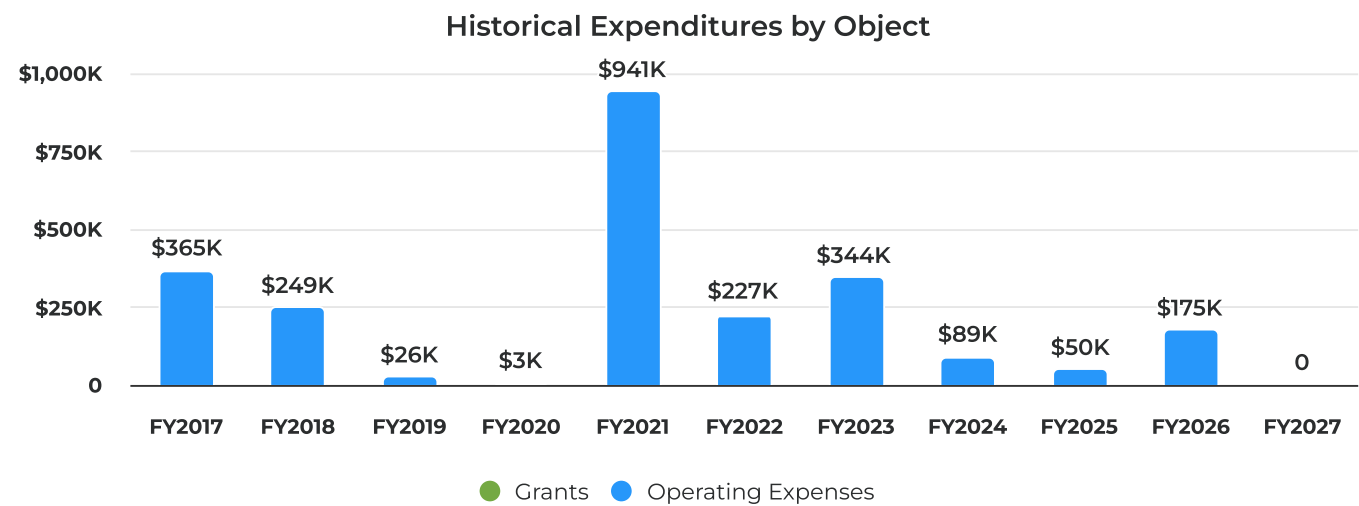


## Expenditures by Department

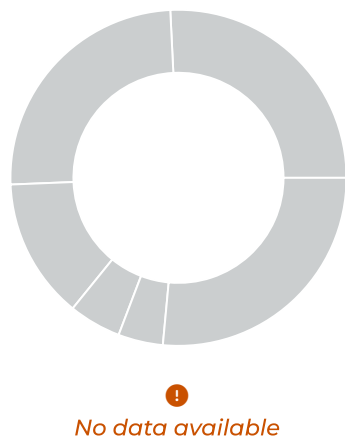
| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Capital Outlay     | \$25,479.10    | \$175,000.00     | -                | -100.00%                                               |
| Total Expenditures | \$25,479.10    | \$175,000.00     | -                | -100.00%                                               |



## Expenditures by Object



FY27 Expenditures by Object



### Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Operating Expenses | \$25,479.10    | \$175,000.00     | -                | -100.00%                                               |
| Total Expenditures | \$25,479.10    | \$175,000.00     | -                | -100.00%                                               |

## Personnel Summary

### Summary of Goals

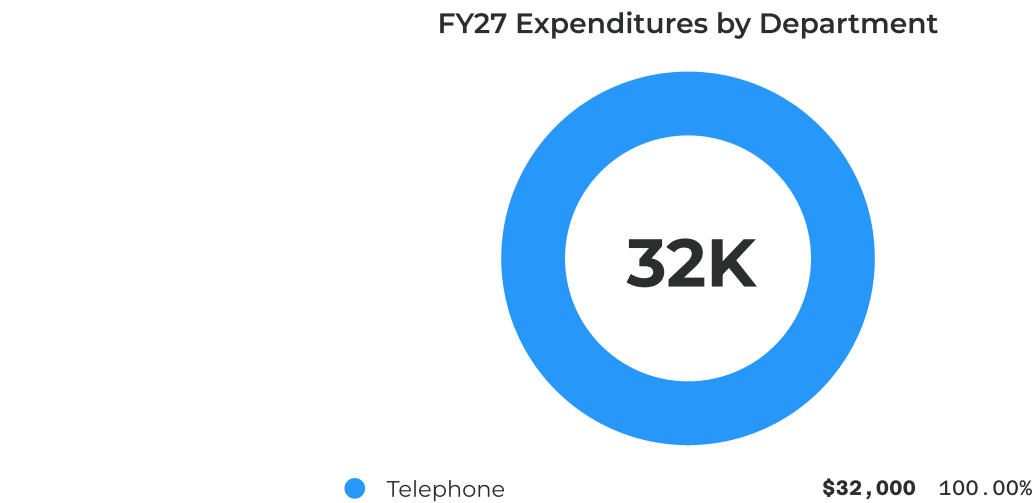
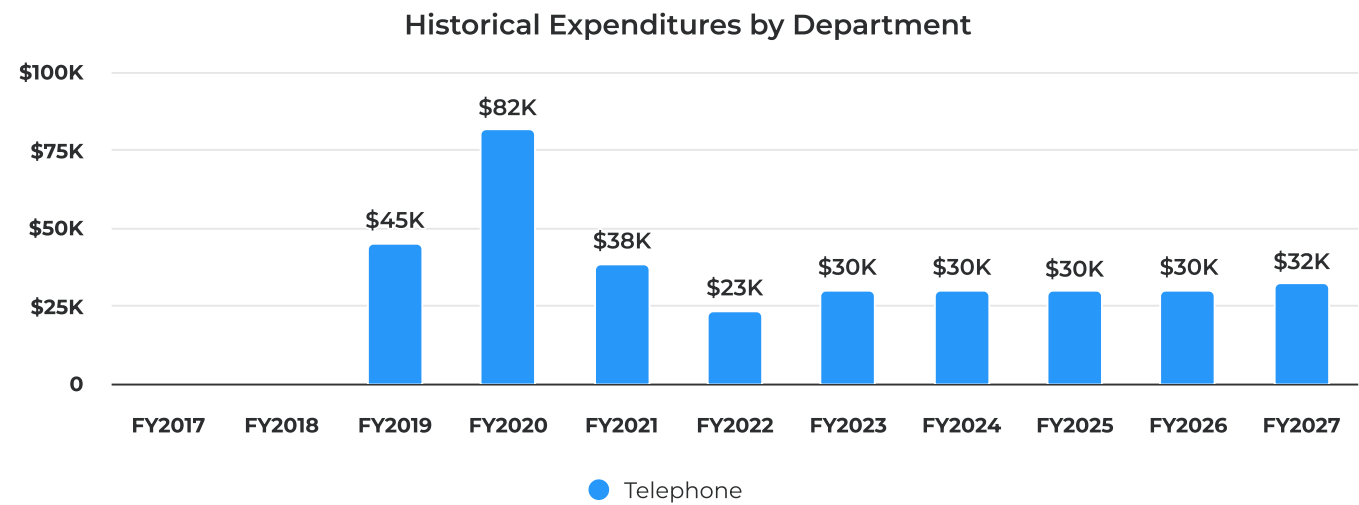


# Telephone

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 by Department

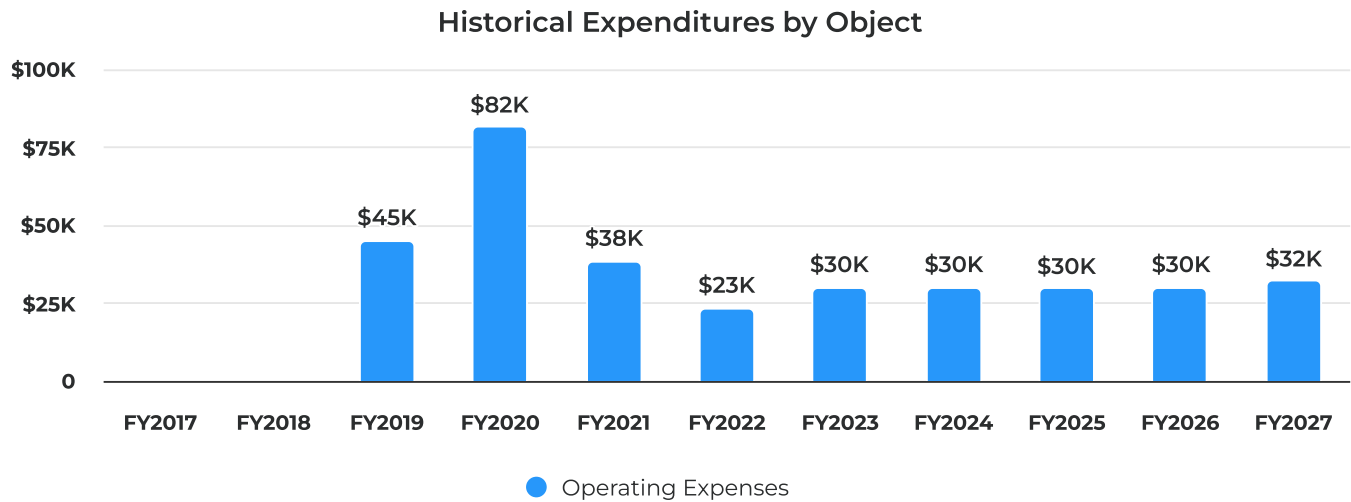


## Expenditures by Department

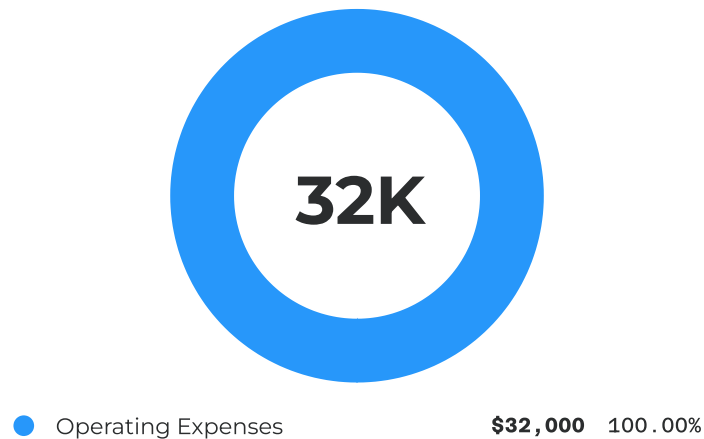
| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Telephone          | \$26,312.42    | \$30,000.00      | \$32,000.00      | 6.67%                                                  |
| Total Expenditures | \$26,312.42    | \$30,000.00      | \$32,000.00      | 6.67%                                                  |



## Expenditures by Object



### FY27 Expenditures by Object



### Expenditures by Object

| Category                  | FY 2026 Actual     | FY 2026 Budgeted   | FY 2027 Budgeted   | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|---------------------------|--------------------|--------------------|--------------------|--------------------------------------------------------|
| Operating Expenses        | \$26,312.42        | \$30,000.00        | \$32,000.00        | 6.67%                                                  |
| <b>Total Expenditures</b> | <b>\$26,312.42</b> | <b>\$30,000.00</b> | <b>\$32,000.00</b> | <b>6.67%</b>                                           |

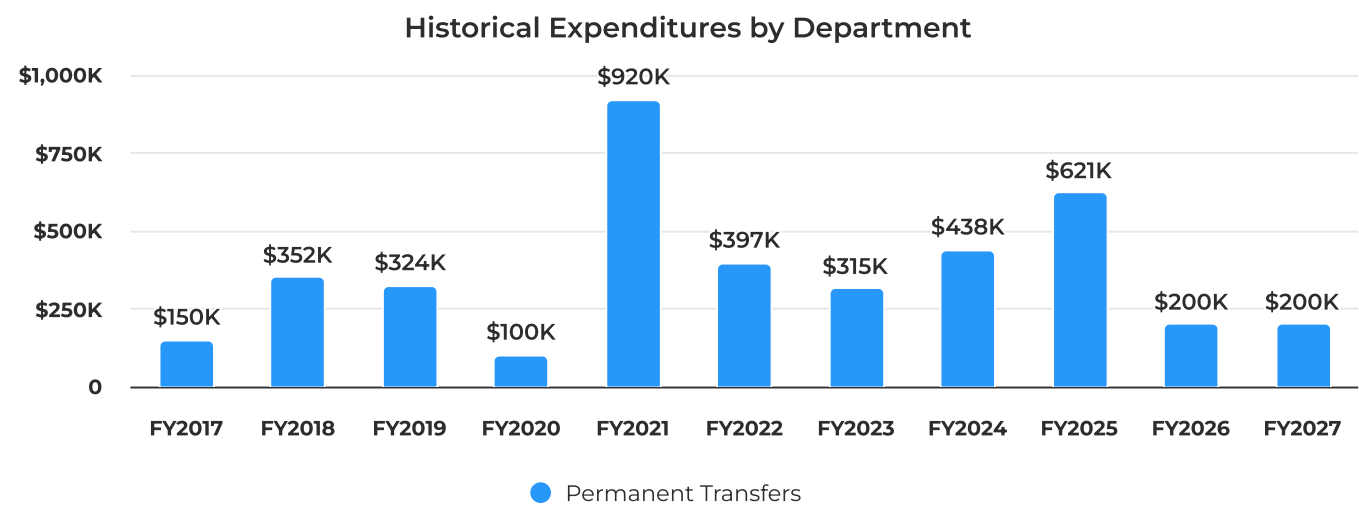
## Personnel Summary

## Summary of Goals

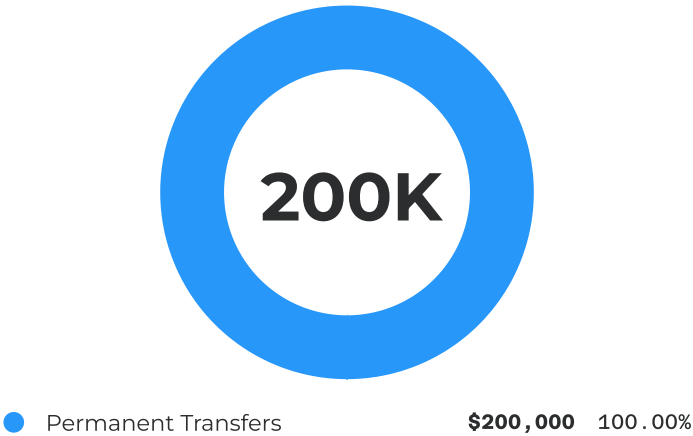
# Permanent Transfers

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.

## Expenditures by Department



FY27 Expenditures by Department



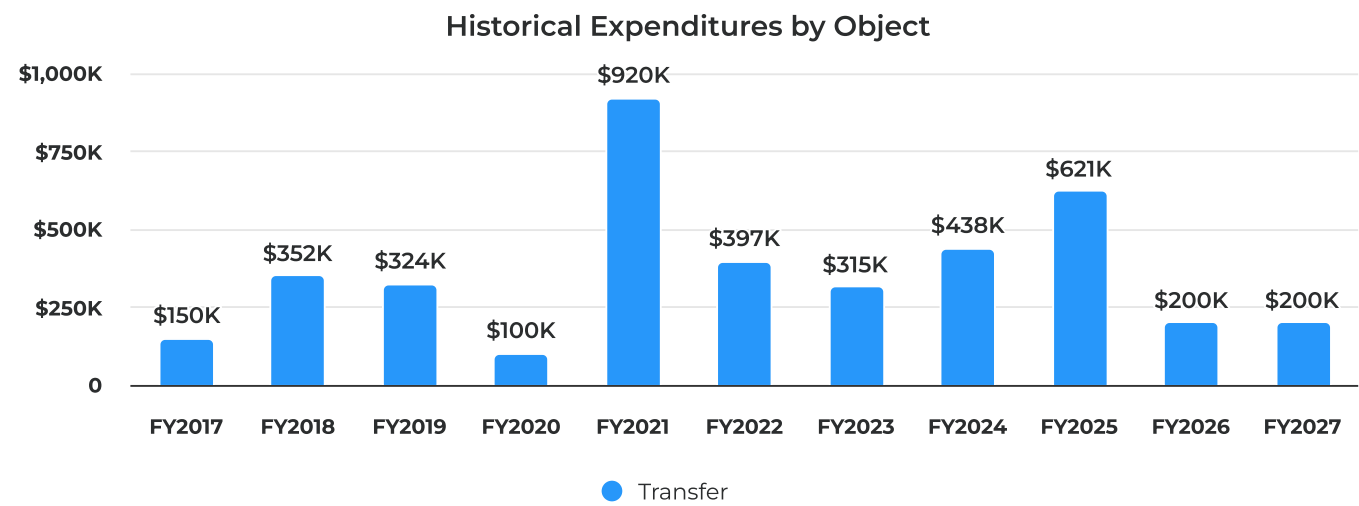
## Expenditures by Department

| Category            | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|---------------------|----------------|------------------|------------------|--------------------------------------------------|
| Permanent Transfers | \$1,500,053.00 | \$200,000.00     | \$200,000.00     | -                                                |
| Total Expenditures  | \$1,500,053.00 | \$200,000.00     | \$200,000.00     | -                                                |

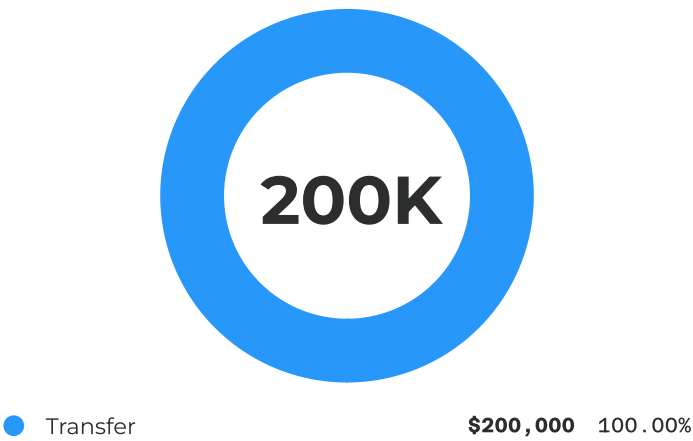




## Expenditures by Object



FY27 Expenditures by Object



### Expenditures by Object

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Operating Expenses | \$44,428.00    | -                | -                | -                                                      |
| Transfer           | \$1,455,625.00 | \$200,000.00     | \$200,000.00     | -                                                      |
| Total Expenditures | \$1,500,053.00 | \$200,000.00     | \$200,000.00     | -                                                      |

## Personnel Summary

## Summary of Goals

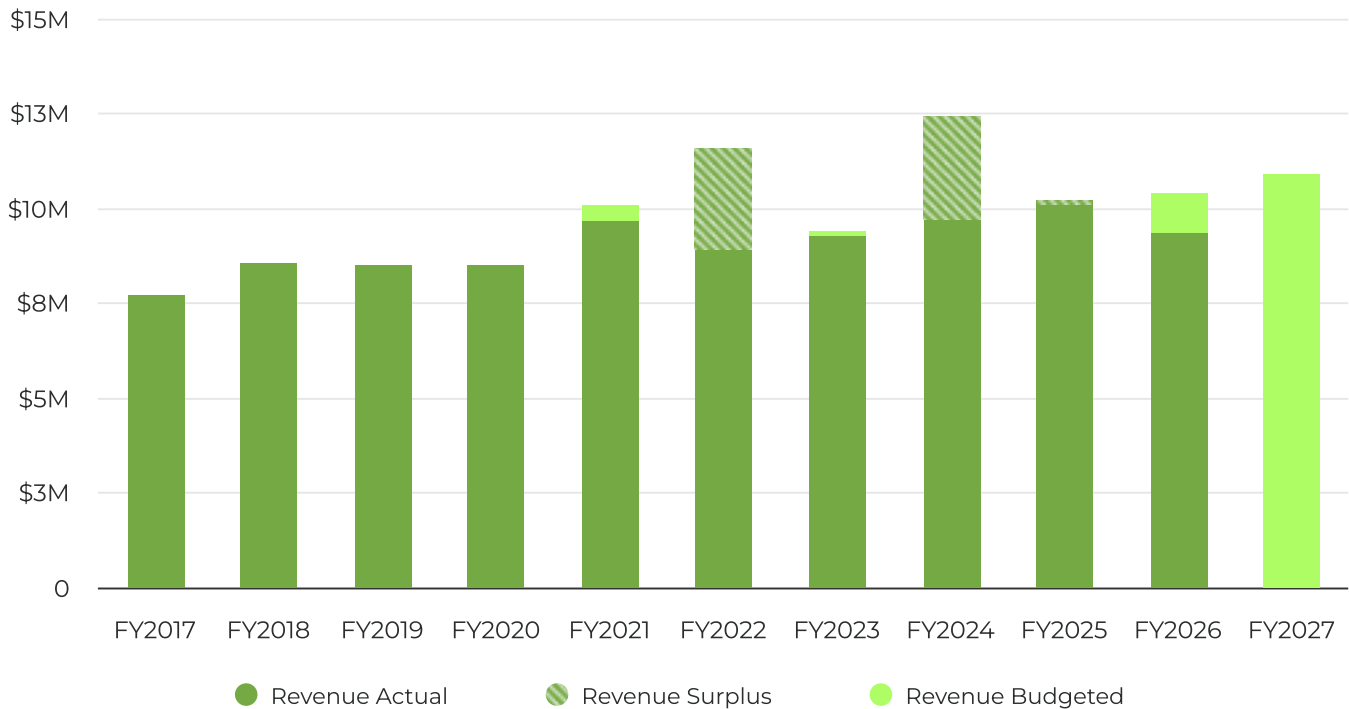


# General Fund Revenue Sources

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.

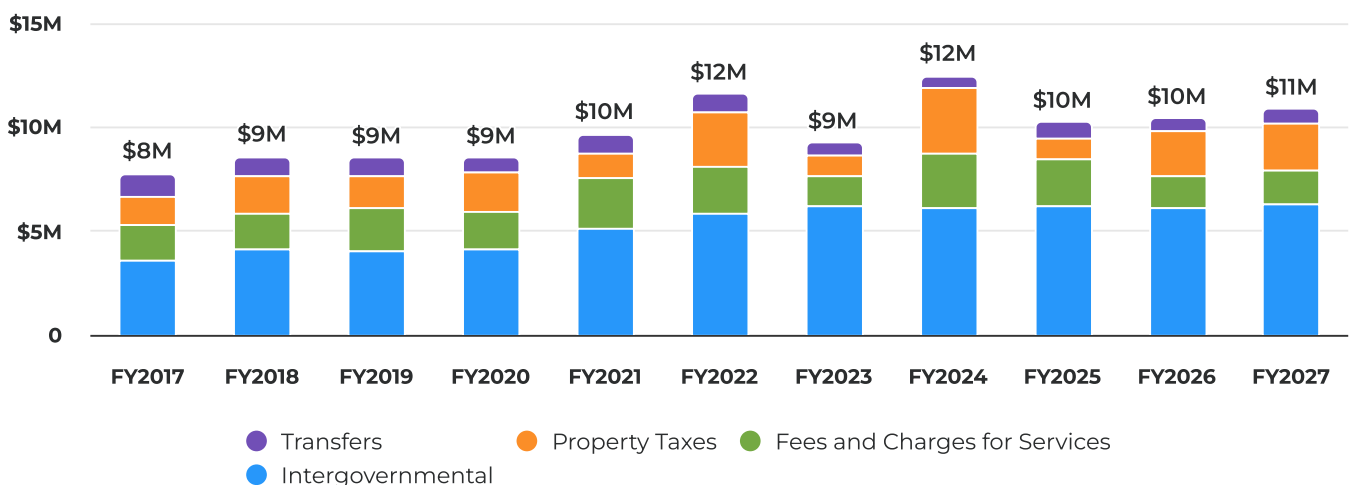
## Revenue Summary

Historical Revenues Across Revenue Source

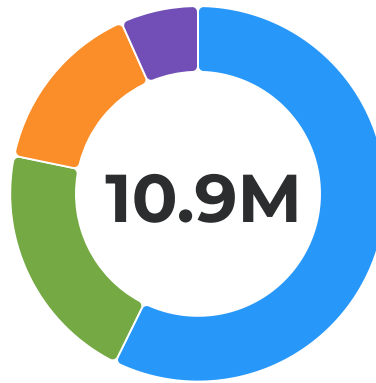


## Revenues by Revenue Source

Historical Revenues by Revenue Source



## FY27 Revenues by Revenue Source

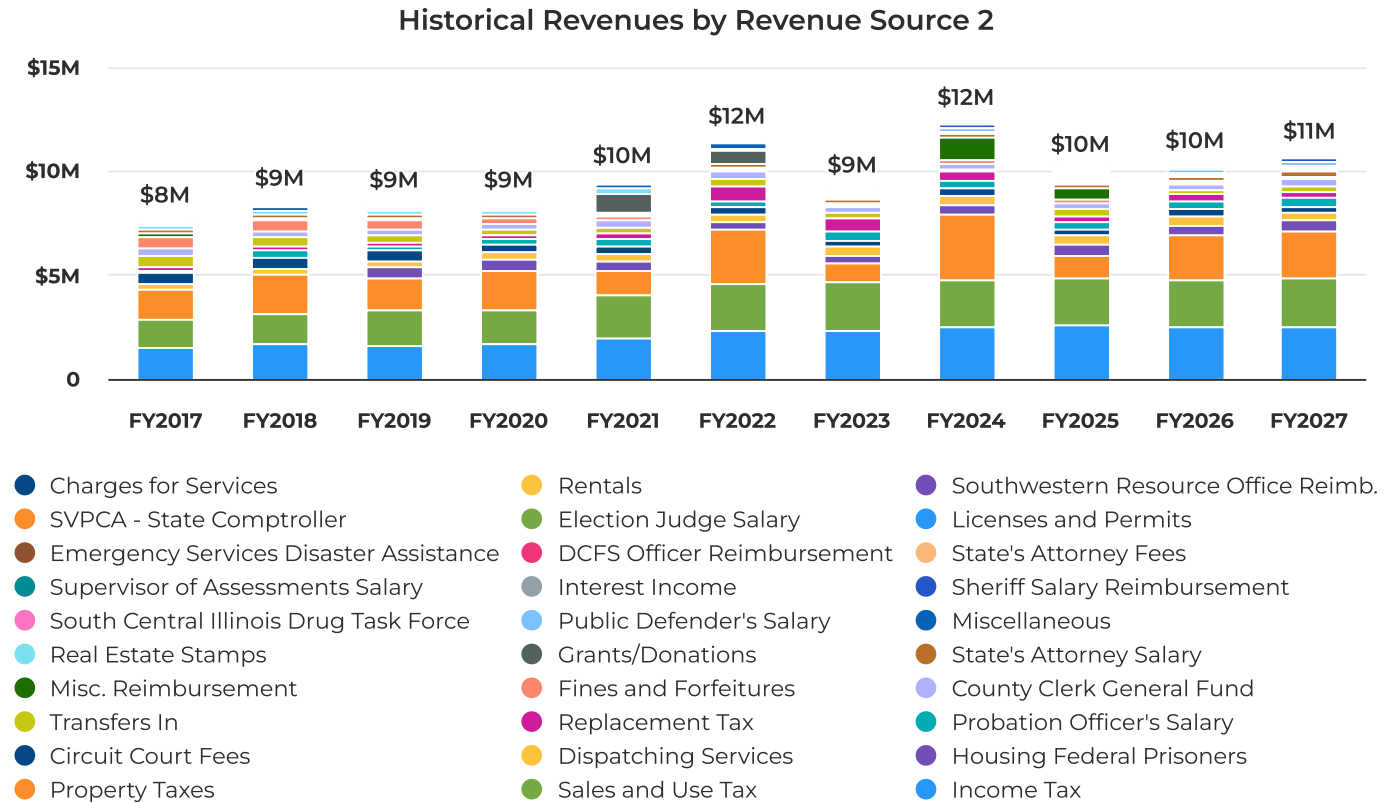


|                               |                    |        |
|-------------------------------|--------------------|--------|
| Intergovernmental             | <b>\$6,235,211</b> | 57.27% |
| Property Taxes                | <b>\$2,284,000</b> | 20.98% |
| Fees and Charges for Services | <b>\$1,640,529</b> | 15.07% |
| Transfers                     | <b>\$727,657</b>   | 6.68%  |

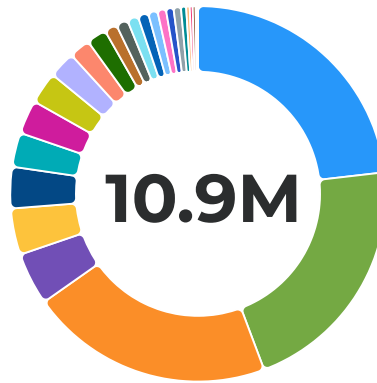
## Revenues by Revenue Source

| Category                         | FY 2026 Actual        | FY 2026 Budgeted       | FY 2027 Budgeted       | FY 2026 Budgeted<br>vs. FY 2027<br>Budgeted (%<br>Change) |
|----------------------------------|-----------------------|------------------------|------------------------|-----------------------------------------------------------|
| Property Taxes                   | \$2,383,281.26        | \$2,200,000.00         | \$2,284,000.00         | 3.82%                                                     |
| Intergovernmental                | \$5,433,765.55        | \$6,011,041.12         | \$6,235,210.64         | 3.73%                                                     |
| Fees and Charges for<br>Services | \$1,174,248.70        | \$1,560,274.46         | \$1,640,529.00         | 5.14%                                                     |
| Transfers                        | \$368,575.40          | \$589,506.16           | \$727,657.00           | 23.44%                                                    |
| <b>Total Revenues</b>            | <b>\$9,359,870.91</b> | <b>\$10,360,821.74</b> | <b>\$10,887,396.64</b> | <b>5.08%</b>                                              |

## Revenues by Revenue Source 2



## FY27 Revenues by Revenue Source 2



|                                        |             |        |
|----------------------------------------|-------------|--------|
| Income Tax                             | \$2,521,737 | 23.16% |
| Sales and Use Tax                      | \$2,297,740 | 21.10% |
| Property Taxes                         | \$2,284,000 | 20.98% |
| Housing Federal Prisoners              | \$490,297   | 4.50%  |
| Probation Officer's Salary             | \$435,779   | 4.00%  |
| Dispatching Services                   | \$388,403   | 3.57%  |
| Circuit Court Fees                     | \$319,951   | 2.94%  |
| County Clerk General Fund              | \$318,023   | 2.92%  |
| Transfers In                           | \$298,372   | 2.74%  |
| Replacement Tax                        | \$251,380   | 2.31%  |
| State's Attorney Salary                | \$197,494   | 1.81%  |
| Public Defender's Salary               | \$186,672   | 1.71%  |
| Sheriff Salary Reimbursement           | \$116,961   | 1.07%  |
| Real Estate Stamps                     | \$111,262   | 1.02%  |
| DCFS Officer Reimbursement             | \$103,167   | 0.95%  |
| Interest Income                        | \$100,000   | 0.92%  |
| Grants/Donations                       | \$88,000    | 0.81%  |
| Misc. Reimbursement                    | \$78,958    | 0.73%  |
| Fines and Forfeitures                  | \$71,597    | 0.66%  |
| Miscellaneous                          | \$69,003    | 0.63%  |
| South Central Illinois Drug Task Force | \$48,839    | 0.45%  |
| Supervisor of Assessments Salary       | \$32,113    | 0.29%  |
| State's Attorney Fees                  | \$28,420    | 0.26%  |
| Emergency Services Disaster Assistance | \$26,940    | 0.25%  |
| Election Judge Salary                  | \$14,365    | 0.13%  |
| Licenses and Permits                   | \$5,900     | 0.05%  |
| Southwestern Resource Office Reimb.    | \$2,024     | 0.02%  |

## Revenues by Revenue Source 2

| Category                   | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|----------------------------|----------------|------------------|------------------|--------------------------------------------------|
| Probation Officer's Salary | \$313,606.43   | \$417,500.00     | \$435,779.00     | 4.38%                                            |
| State's Attorney Salary    | \$164,578.80   | \$195,638.00     | \$197,494.00     | 0.95%                                            |
| Election Judge Salary      | \$8,775.00     | \$8,000.00       | \$14,365.00      | 79.56%                                           |



## 5.0 General Fund Revenue Sources

| Category                                  | FY 2026 Actual        | FY 2026 Budgeted       | FY 2027 Budgeted       | FY 2026 Budgeted<br>vs. FY 2027<br>Budgeted (%<br>Change) |
|-------------------------------------------|-----------------------|------------------------|------------------------|-----------------------------------------------------------|
| Supervisor of<br>Assessments Salary       | \$30,584.70           | \$41,487.85            | \$32,113.00            | -22.60%                                                   |
| Emergency Services<br>Disaster Assistance | -                     | \$26,939.84            | \$26,940.00            | -                                                         |
| South Central Illinois<br>Drug Task Force | \$46,874.42           | \$46,156.43            | \$48,839.00            | 5.81%                                                     |
| Public Defender's<br>Salary               | \$119,986.56          | \$119,104.00           | \$186,671.64           | 56.73%                                                    |
| Southwestern<br>Resource Office<br>Reimb. | -                     | \$1,188.48             | \$2,024.00             | 70.30%                                                    |
| DCFS Officer<br>Reimbursement             | \$97,065.55           | \$103,167.22           | \$103,167.00           | -                                                         |
| Misc. Reimbursement                       | \$75,698.50           | \$46,356.33            | \$78,958.00            | 70.33%                                                    |
| Sales and Use Tax                         | \$2,083,097.74        | \$2,265,104.78         | \$2,297,740.00         | 1.44%                                                     |
| Income Tax                                | \$2,241,966.20        | \$2,386,070.00         | \$2,521,737.00         | 5.69%                                                     |
| Replacement Tax                           | \$229,761.85          | \$290,447.00           | \$251,380.00           | -13.45%                                                   |
| Circuit Court Fees                        | \$279,439.36          | \$314,499.70           | \$319,951.00           | 1.73%                                                     |
| State's Attorney Fees                     | \$24,128.73           | \$30,762.02            | \$28,420.00            | -7.61%                                                    |
| Fines and Forfeitures                     | \$67,180.85           | \$112,319.71           | \$71,597.00            | -36.26%                                                   |
| Miscellaneous                             | \$56,529.92           | \$45,724.28            | \$69,003.00            | 50.91%                                                    |
| Property Taxes                            | \$2,383,281.26        | \$2,200,000.00         | \$2,284,000.00         | 3.82%                                                     |
| County Clerk General<br>Fund              | \$265,019.14          | \$316,211.96           | \$318,023.00           | 0.57%                                                     |
| Licenses and Permits                      | \$5,735.00            | \$5,206.00             | \$5,900.00             | 13.33%                                                    |
| Real Estate Stamps                        | \$93,313.00           | \$84,394.20            | \$111,262.00           | 31.84%                                                    |
| Grants/Donations                          | \$2,199.02            | \$60,480.00            | \$88,000.00            | 45.50%                                                    |
| Interest Income                           | \$9,291.50            | \$11,503.62            | \$100,000.00           | 769.29%                                                   |
| Dispatching Services                      | \$385,580.23          | \$442,915.00           | \$388,403.00           | -12.31%                                                   |
| Charges for Services                      | -                     | \$240.36               | -                      | -100.00%                                                  |
| Housing Federal<br>Prisoners              | \$268,465.59          | \$490,267.44           | \$490,297.00           | 0.01%                                                     |
| Transfers In                              | \$10,243.26           | \$188,900.00           | \$298,372.00           | 57.95%                                                    |
| Sheriff Salary<br>Reimbursement           | \$97,468.30           | \$110,237.52           | \$116,961.00           | 6.10%                                                     |
| <b>Total Revenues</b>                     | <b>\$9,359,870.91</b> | <b>\$10,360,821.74</b> | <b>\$10,887,396.64</b> | <b>5.08%</b>                                              |

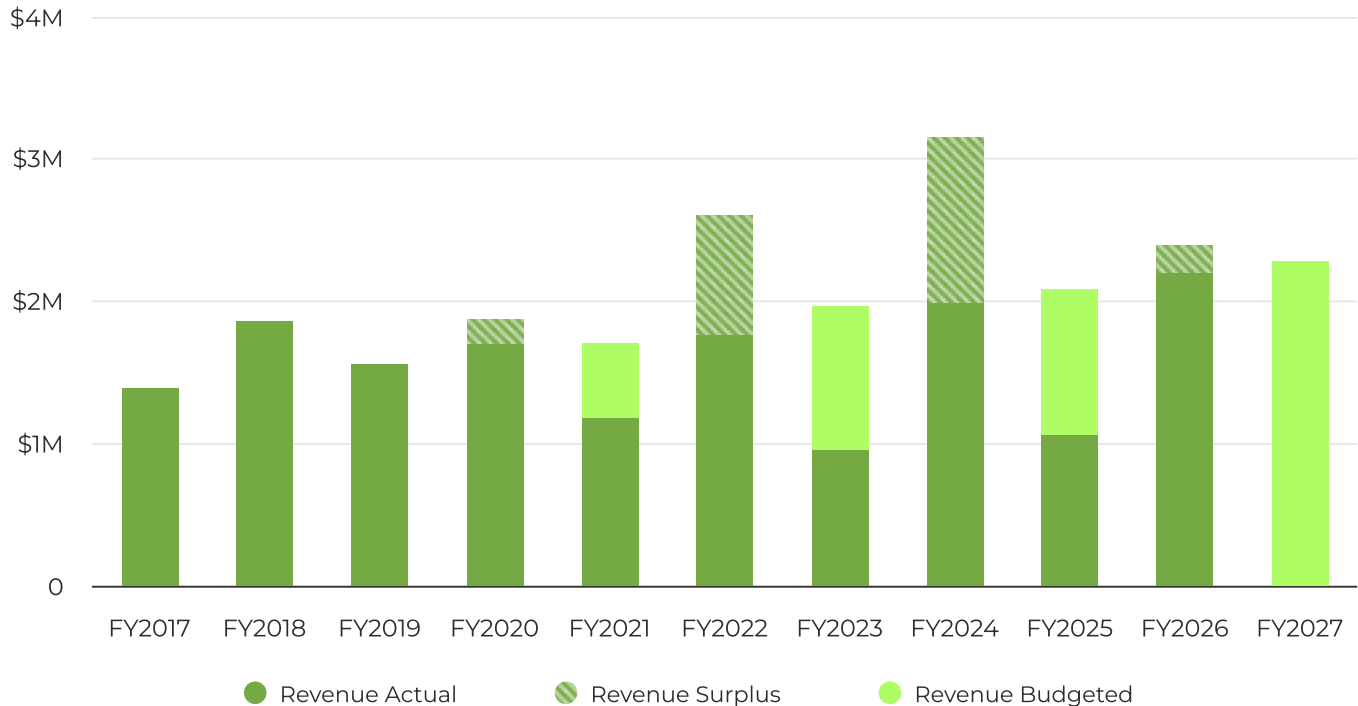


# Property Taxes

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 2025-2026 is five.

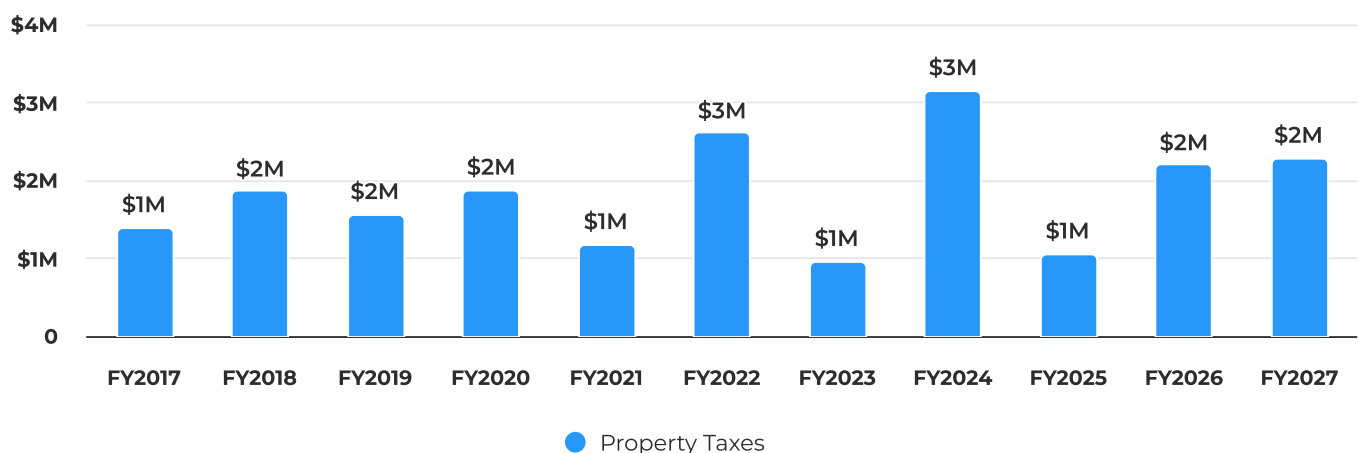
## Revenue Summary

Historical Revenues Across Revenue Source

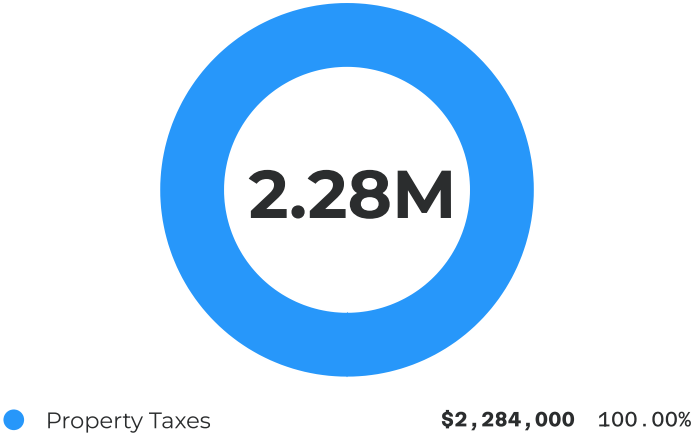


## Revenues by Revenue Source

Historical Revenues by Revenue Source



FY27 Revenues by Revenue Source



Revenues by Revenue Source

| Category       | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted<br>vs. FY 2027<br>Budgeted (%<br>Change) |
|----------------|----------------|------------------|------------------|-----------------------------------------------------------|
| Property Taxes | \$2,383,281.26 | \$2,200,000.00   | \$2,284,000.00   | 3.82%                                                     |
| Total Revenues | \$2,383,281.26 | \$2,200,000.00   | \$2,284,000.00   | 3.82%                                                     |

Personnel Summary

Summary of Goals

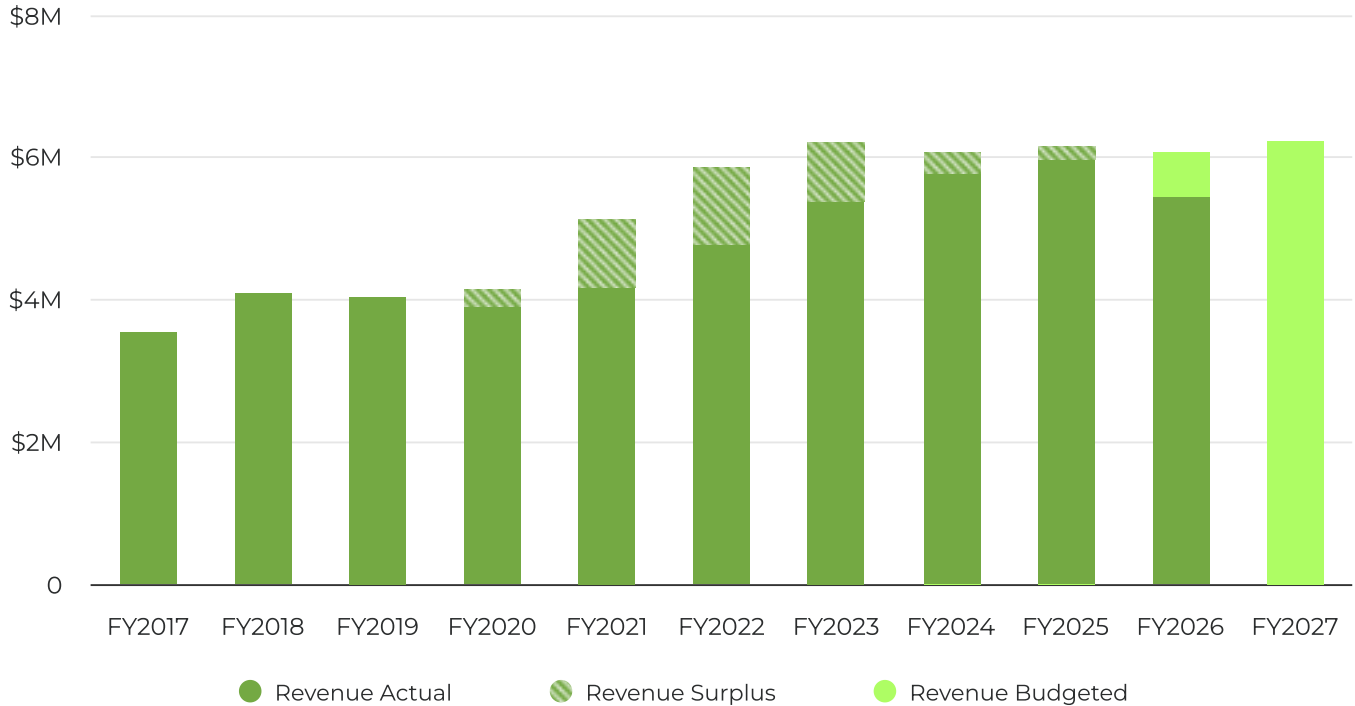




# Intergovernmental

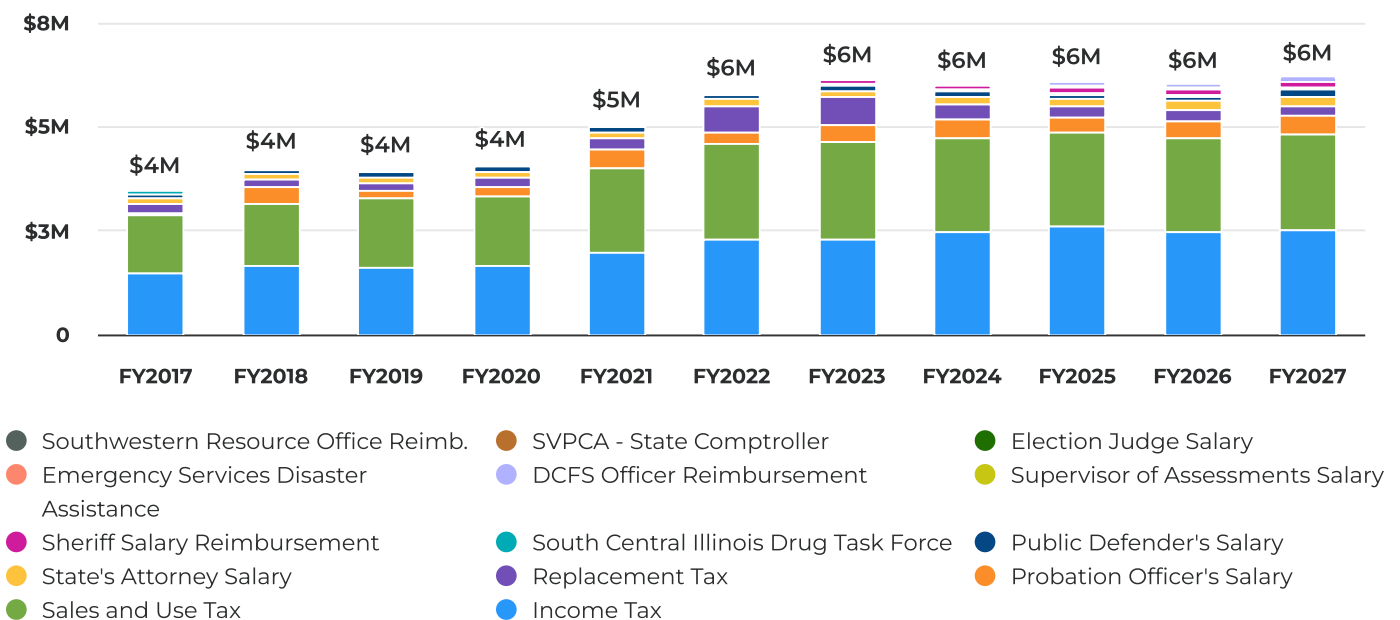
## Revenue Summary

Historical Revenues Across Revenue Source

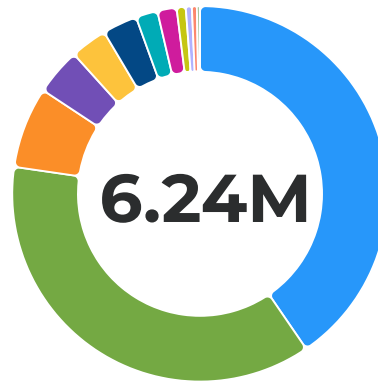


## Revenues by Revenue Source 2

Historical Revenues by Revenue Source 2



## FY27 Revenues by Revenue Source 2



|                                        |                    |        |
|----------------------------------------|--------------------|--------|
| Income Tax                             | <b>\$2,521,737</b> | 40.44% |
| Sales and Use Tax                      | <b>\$2,297,740</b> | 36.85% |
| Probation Officer's Salary             | <b>\$435,779</b>   | 6.99%  |
| Replacement Tax                        | <b>\$251,380</b>   | 4.03%  |
| State's Attorney Salary                | <b>\$197,494</b>   | 3.17%  |
| Public Defender's Salary               | <b>\$186,672</b>   | 2.99%  |
| Sheriff Salary Reimbursement           | <b>\$116,961</b>   | 1.88%  |
| DCFS Officer Reimbursement             | <b>\$103,167</b>   | 1.65%  |
| South Central Illinois Drug Task Force | <b>\$48,839</b>    | 0.78%  |
| Supervisor of Assessments Salary       | <b>\$32,113</b>    | 0.52%  |
| Emergency Services Disaster Assistance | <b>\$26,940</b>    | 0.43%  |
| Election Judge Salary                  | <b>\$14,365</b>    | 0.23%  |
| Southwestern Resource Office Reimb.    | <b>\$2,024</b>     | 0.03%  |

## Revenues by Revenue Source 2

| Category                               | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|----------------------------------------|----------------|------------------|------------------|--------------------------------------------------|
| Probation Officer's Salary             | \$313,606.43   | \$417,500.00     | \$435,779.00     | 4.38%                                            |
| State's Attorney Salary                | \$164,578.80   | \$195,638.00     | \$197,494.00     | 0.95%                                            |
| Election Judge Salary                  | \$8,775.00     | \$8,000.00       | \$14,365.00      | 79.56%                                           |
| Supervisor of Assessments Salary       | \$30,584.70    | \$41,487.85      | \$32,113.00      | -22.60%                                          |
| Emergency Services Disaster Assistance | -              | \$26,939.84      | \$26,940.00      | -                                                |
| South Central Illinois Drug Task Force | \$46,874.42    | \$46,156.43      | \$48,839.00      | 5.81%                                            |
| Public Defender's Salary               | \$119,986.56   | \$119,104.00     | \$186,671.64     | 56.73%                                           |
| Southwestern Resource Office Reimb.    | -              | \$1,188.48       | \$2,024.00       | 70.30%                                           |
| DCFS Officer Reimbursement             | \$97,065.55    | \$103,167.22     | \$103,167.00     | -                                                |
| Sales and Use Tax                      | \$2,083,097.74 | \$2,265,104.78   | \$2,297,740.00   | 1.44%                                            |



| Category                        | FY 2026 Actual        | FY 2026 Budgeted      | FY 2027 Budgeted      | FY 2026 Budgeted<br>vs. FY 2027<br>Budgeted (%<br>Change) |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------------------------------------------|
| Income Tax                      | \$2,241,966.20        | \$2,386,070.00        | \$2,521,737.00        | 5.69%                                                     |
| Replacement Tax                 | \$229,761.85          | \$290,447.00          | \$251,380.00          | -13.45%                                                   |
| Sheriff Salary<br>Reimbursement | \$97,468.30           | \$110,237.52          | \$116,961.00          | 6.10%                                                     |
| <b>Total Revenues</b>           | <b>\$5,433,765.55</b> | <b>\$6,011,041.12</b> | <b>\$6,235,210.64</b> | <b>3.73%</b>                                              |

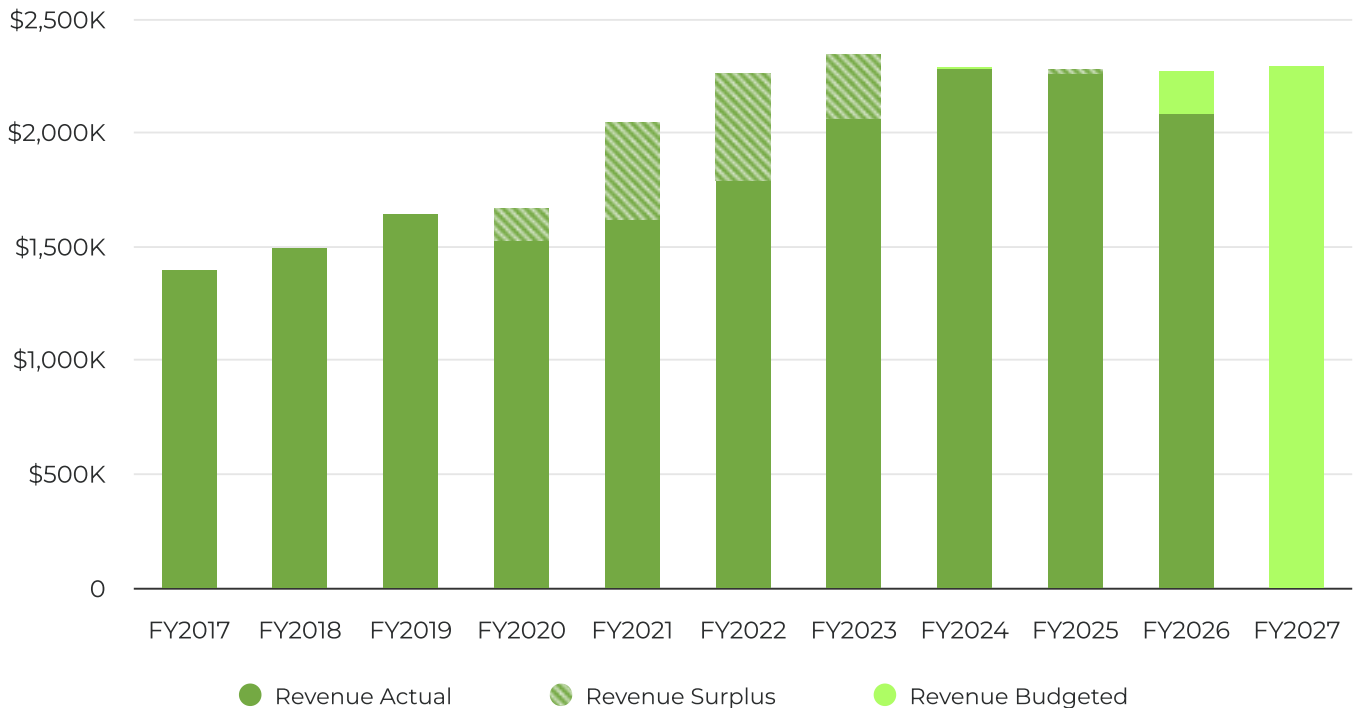


# Sales Tax

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.

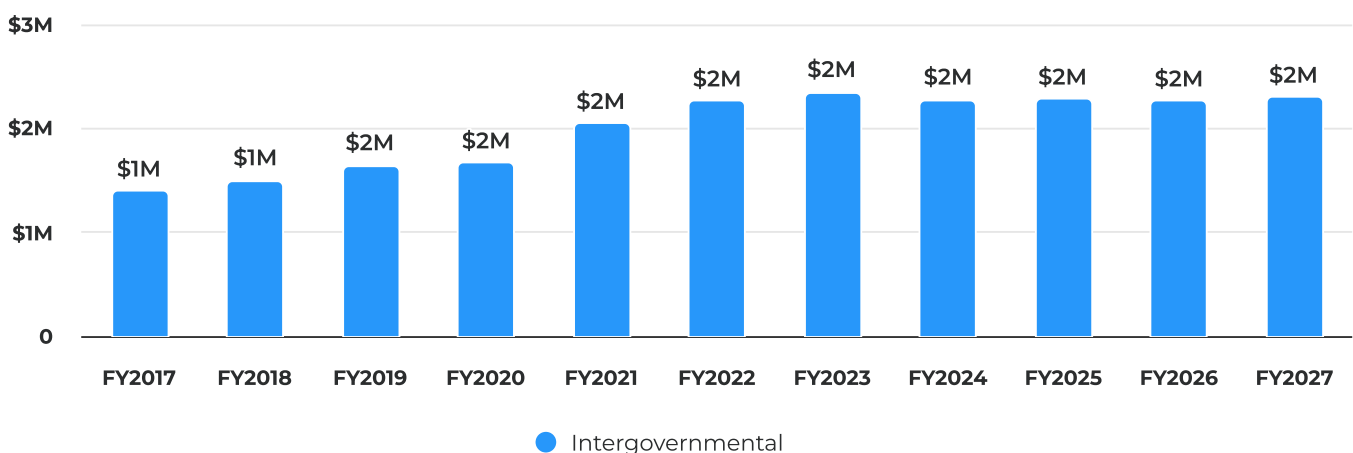
## Revenue Summary

Historical Revenues Across Revenue Source 2

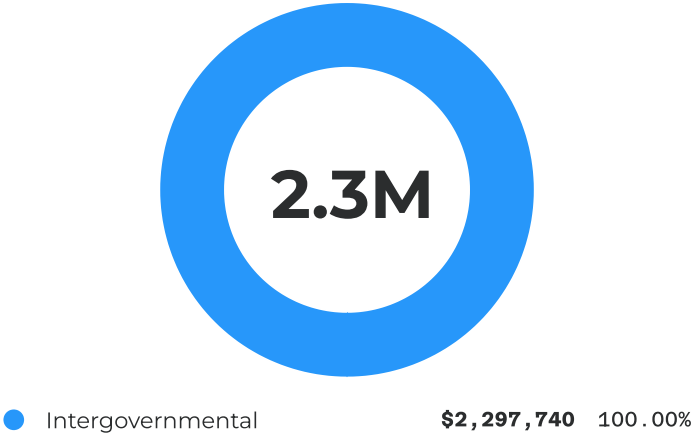


## Revenues by Revenue Source

Historical Revenues by Revenue Source



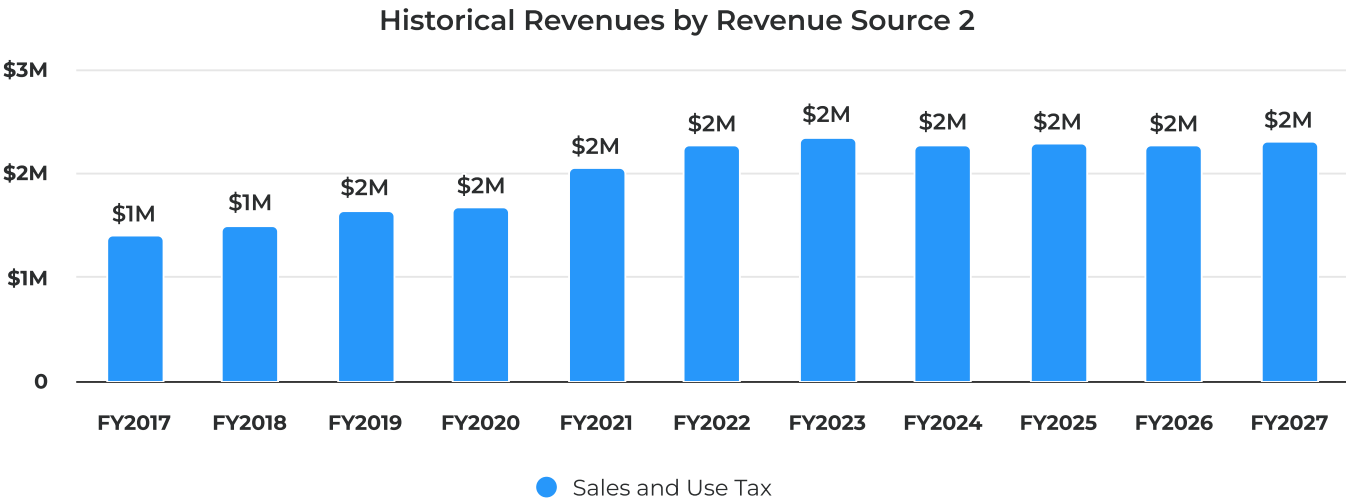
FY27 Revenues by Revenue Source



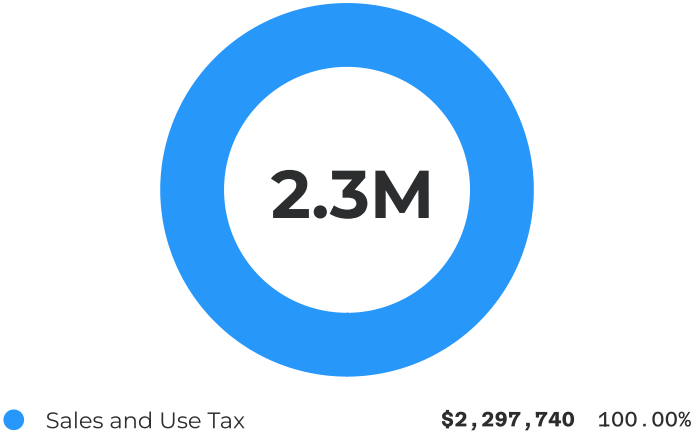
Revenues by Revenue Source

| Category          | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-------------------|----------------|------------------|------------------|--------------------------------------------------|
| Intergovernmental | \$2,083,097.74 | \$2,265,104.78   | \$2,297,740.00   | 1.44%                                            |
| Total Revenues    | \$2,083,097.74 | \$2,265,104.78   | \$2,297,740.00   | 1.44%                                            |

Revenues by Revenue Source 2



FY27 Revenues by Revenue Source 2



Revenues by Revenue Source 2

| Category          | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted<br>vs. FY 2027<br>Budgeted (%<br>Change) |
|-------------------|----------------|------------------|------------------|-----------------------------------------------------------|
| Sales and Use Tax | \$2,083,097.74 | \$2,265,104.78   | \$2,297,740.00   | 1.44%                                                     |
| Total Revenues    | \$2,083,097.74 | \$2,265,104.78   | \$2,297,740.00   | 1.44%                                                     |

Personnel Summary

Summary of Goals

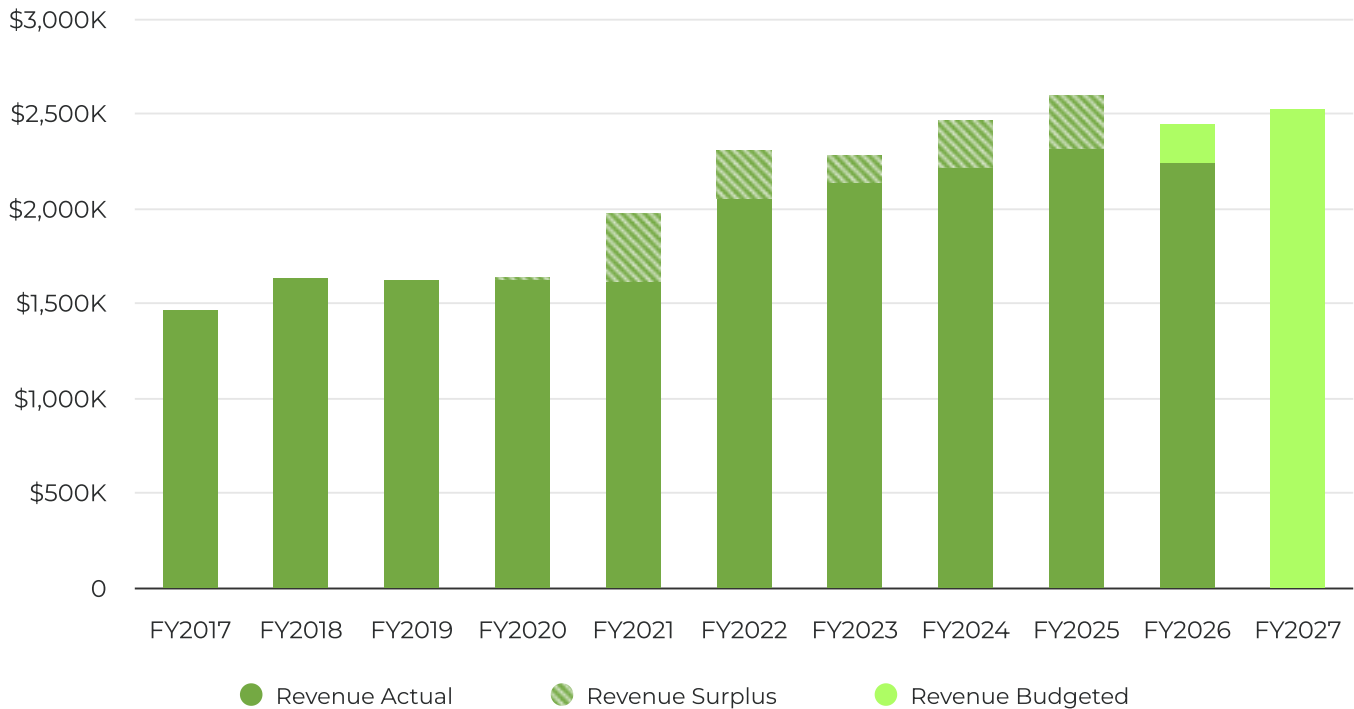


# Income Tax

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 receipted here is distributed to the County by the State.

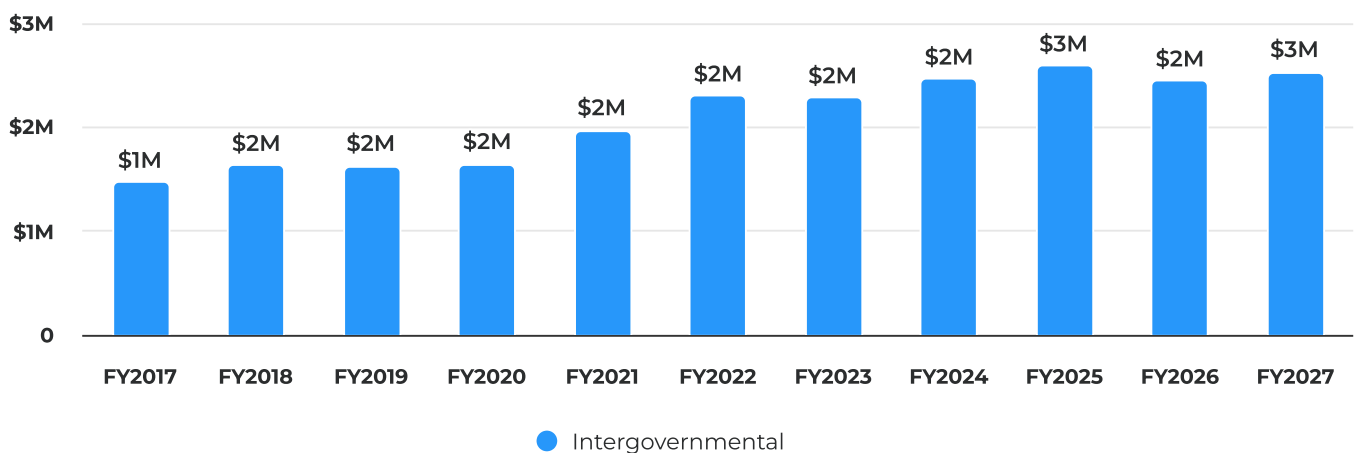
## Revenue Summary

Historical Revenues Across Revenue Source 2

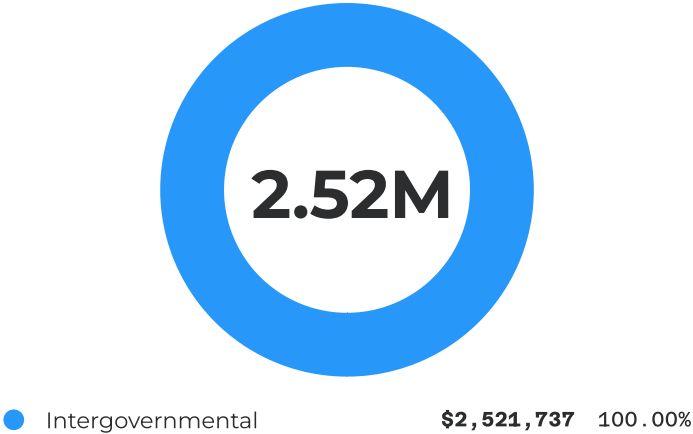


## Revenues by Revenue Source

Historical Revenues by Revenue Source



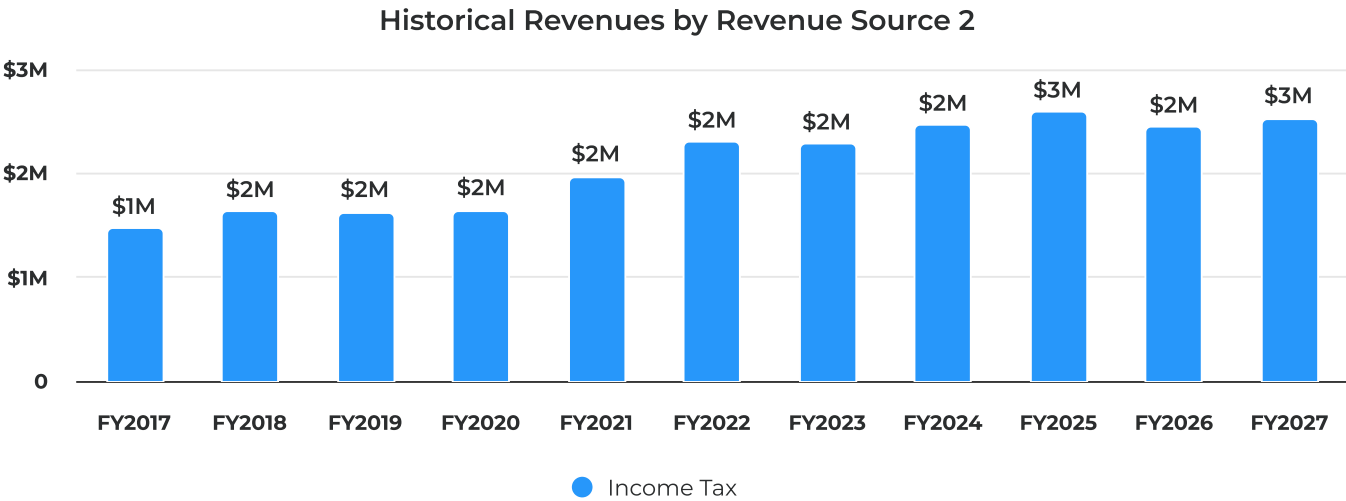
FY27 Revenues by Revenue Source



Revenues by Revenue Source

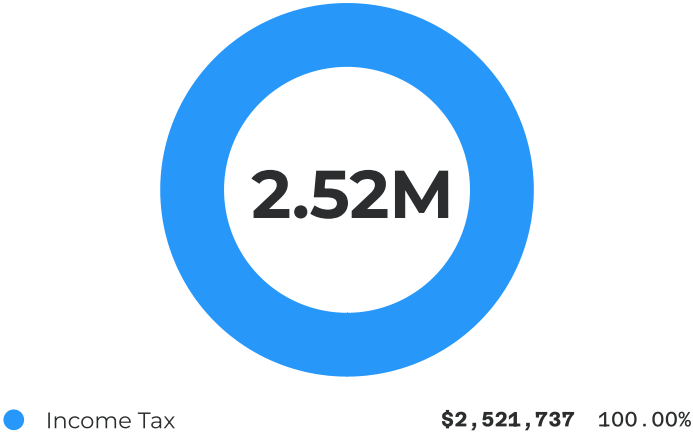
| Category          | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|-------------------|----------------|------------------|------------------|--------------------------------------------------|
| Intergovernmental | \$2,241,966.20 | \$2,386,070.00   | \$2,521,737.00   | 5.69%                                            |
| Total Revenues    | \$2,241,966.20 | \$2,386,070.00   | \$2,521,737.00   | 5.69%                                            |

Revenues by Revenue Source 2





FY27 Revenues by Revenue Source 2



Revenues by Revenue Source 2

| Category       | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted<br>vs. FY 2027<br>Budgeted (%<br>Change) |
|----------------|----------------|------------------|------------------|-----------------------------------------------------------|
| Income Tax     | \$2,241,966.20 | \$2,386,070.00   | \$2,521,737.00   | 5.69%                                                     |
| Total Revenues | \$2,241,966.20 | \$2,386,070.00   | \$2,521,737.00   | 5.69%                                                     |

Personnel Summary

Summary of Goals

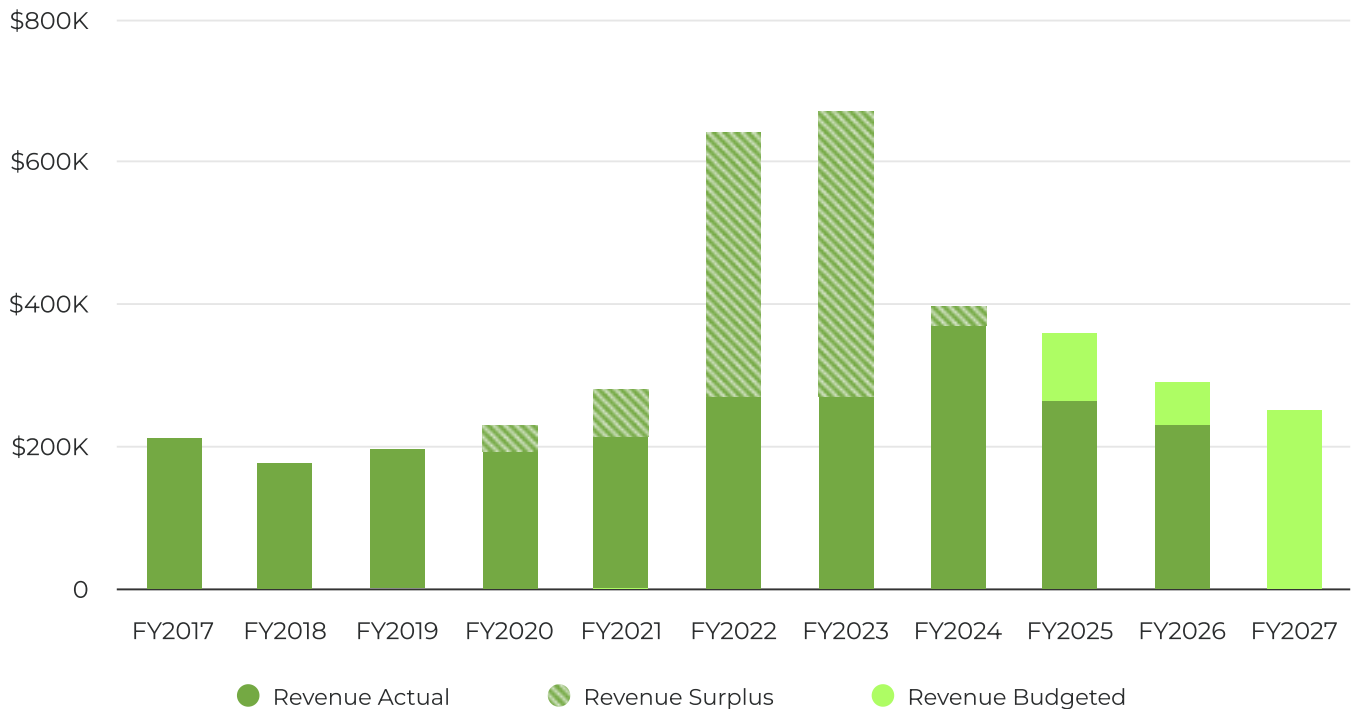


# Replacement Tax Summary

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.

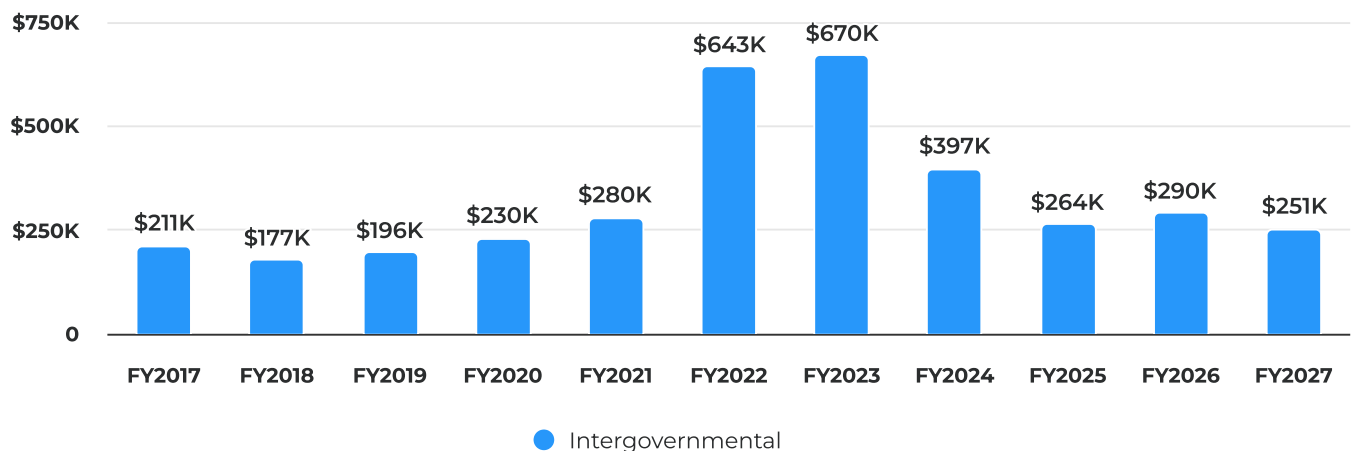
## Revenue Summary

Historical Revenues Across Revenue Source 2

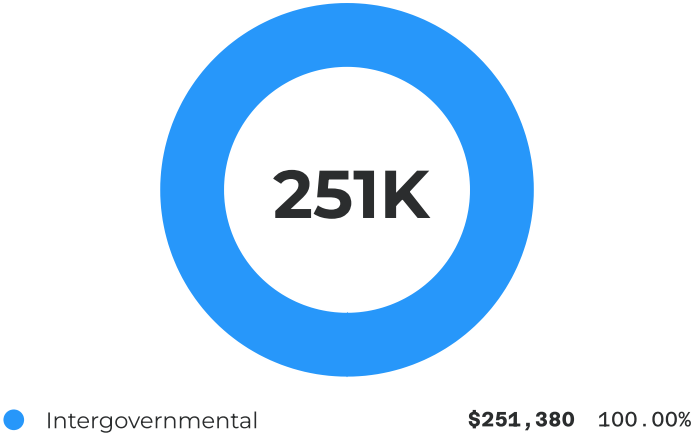


## Revenues by Revenue Source

Historical Revenues by Revenue Source



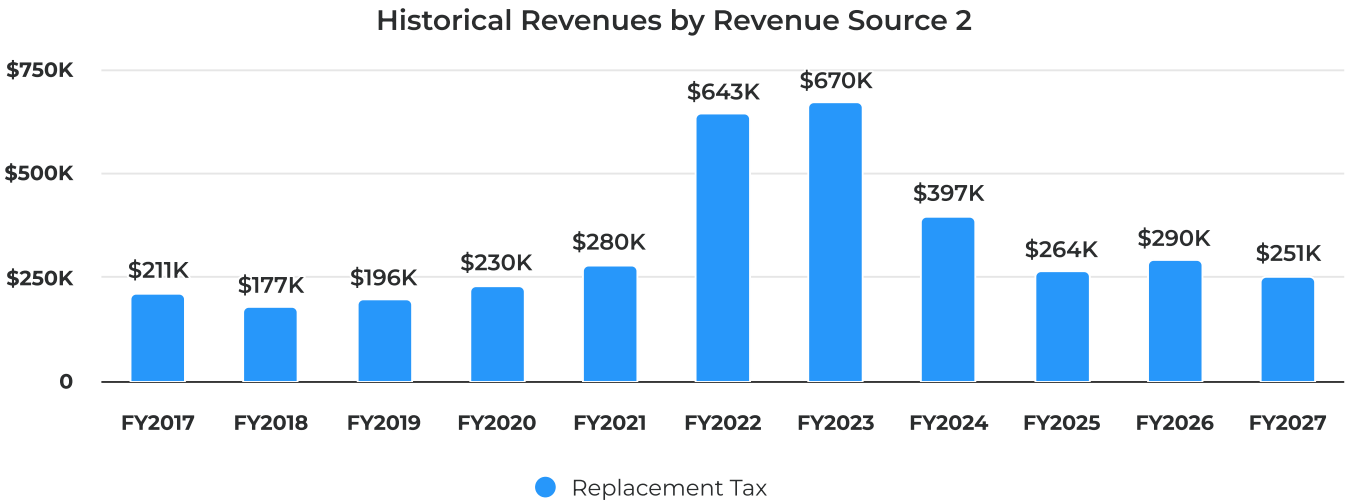
FY27 Revenues by Revenue Source



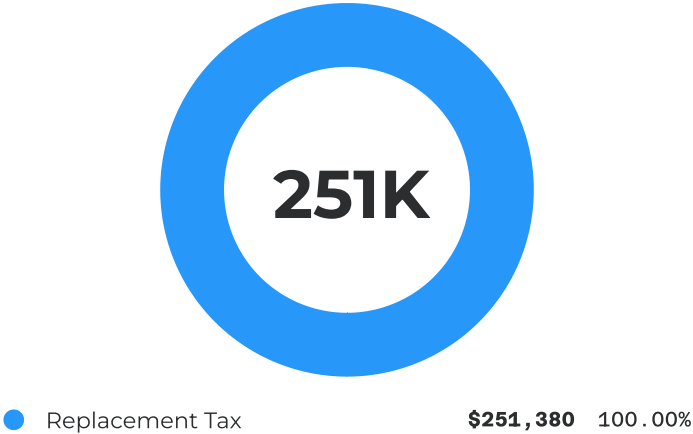
Revenues by Revenue Source

| Category          | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Intergovernmental | \$229,761.85   | \$290,447.00     | \$251,380.00     | -13.45%                                                |
| Total Revenues    | \$229,761.85   | \$290,447.00     | \$251,380.00     | -13.45%                                                |

Revenues by Revenue Source 2



FY27 Revenues by Revenue Source 2



Revenues by Revenue Source 2

| Category        | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-----------------|----------------|------------------|------------------|--------------------------------------------------------|
| Replacement Tax | \$229,761.85   | \$290,447.00     | \$251,380.00     | -13.45%                                                |
| Total Revenues  | \$229,761.85   | \$290,447.00     | \$251,380.00     | -13.45%                                                |

Personnel Summary

Summary of Goals

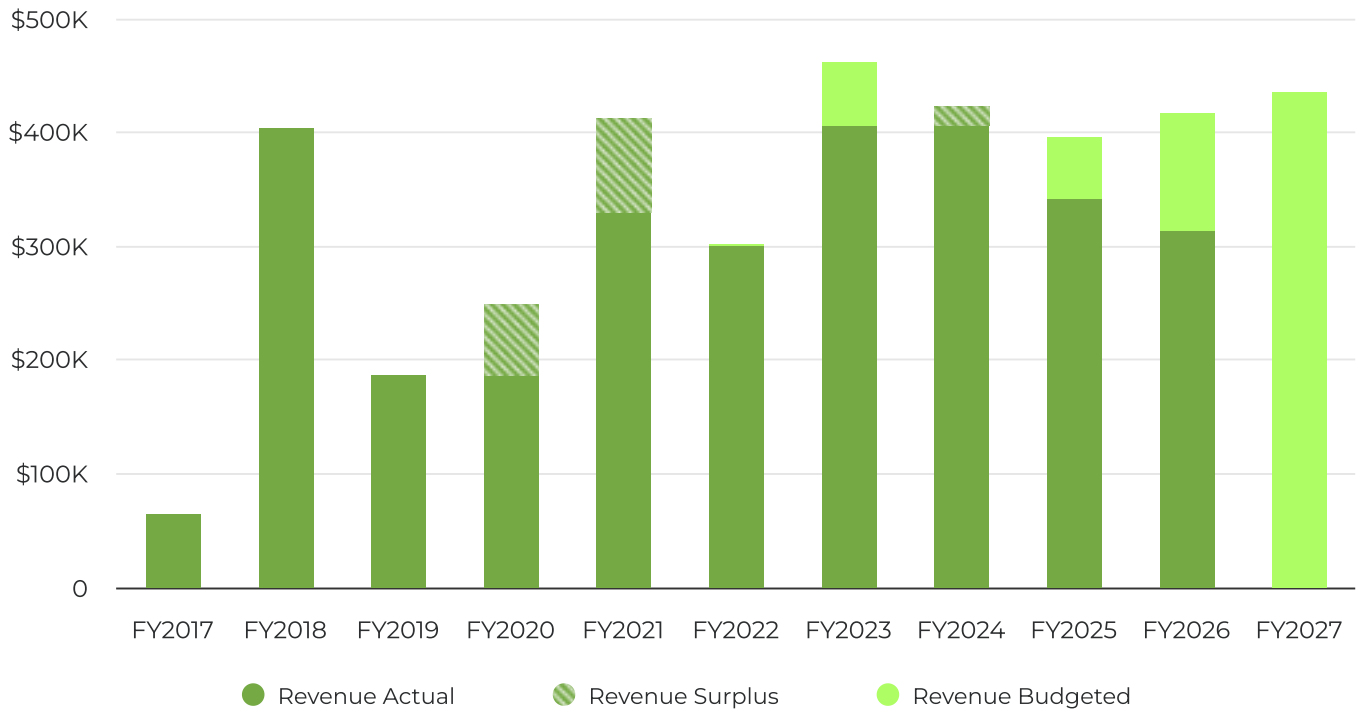


# Probation Officer's Salary

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

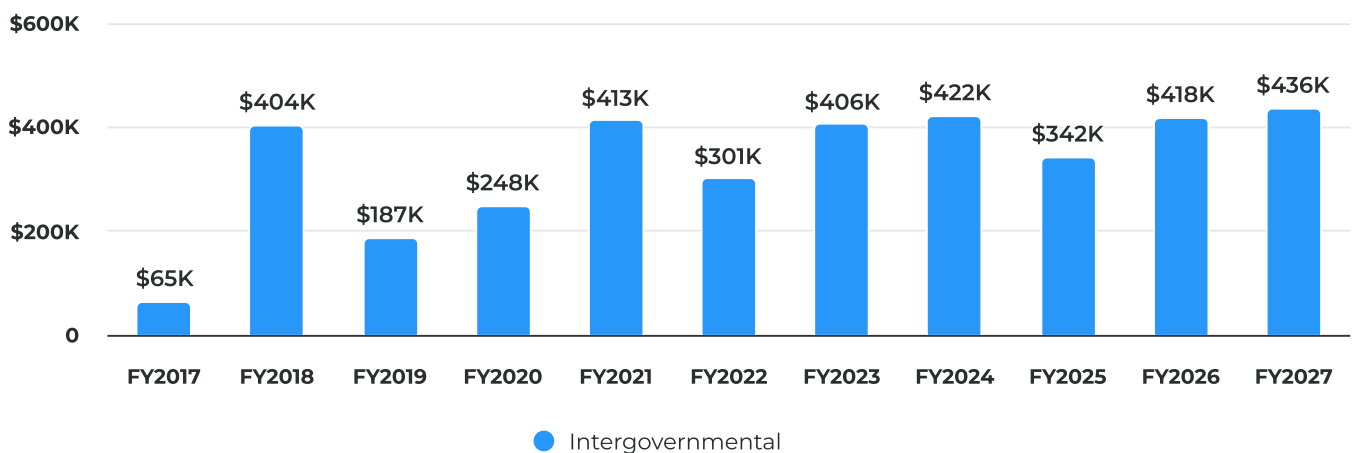
## Revenue Summary

Historical Revenues Across Revenue Source 2

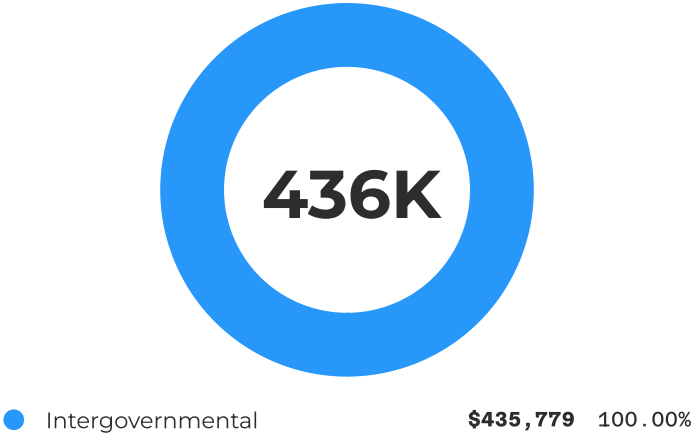


## Revenues by Revenue Source

Historical Revenues by Revenue Source



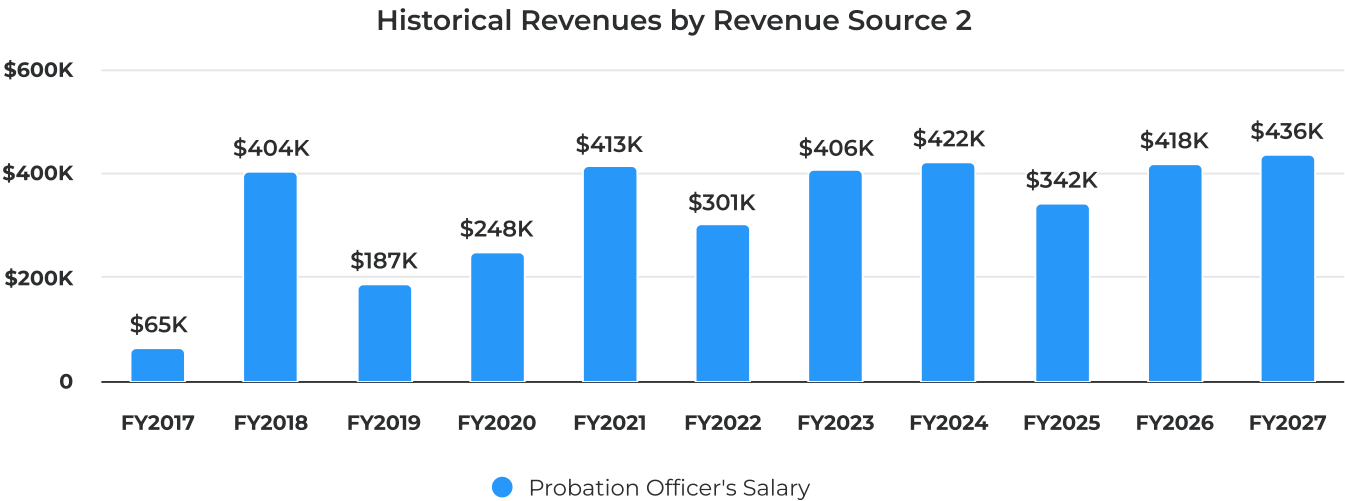
FY27 Revenues by Revenue Source



Revenues by Revenue Source

| Category          | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Intergovernmental | \$313,606.43   | \$417,500.00     | \$435,779.00     | 4.38%                                                  |
| Total Revenues    | \$313,606.43   | \$417,500.00     | \$435,779.00     | 4.38%                                                  |

Revenues by Revenue Source 2



FY27 Revenues by Revenue Source 2



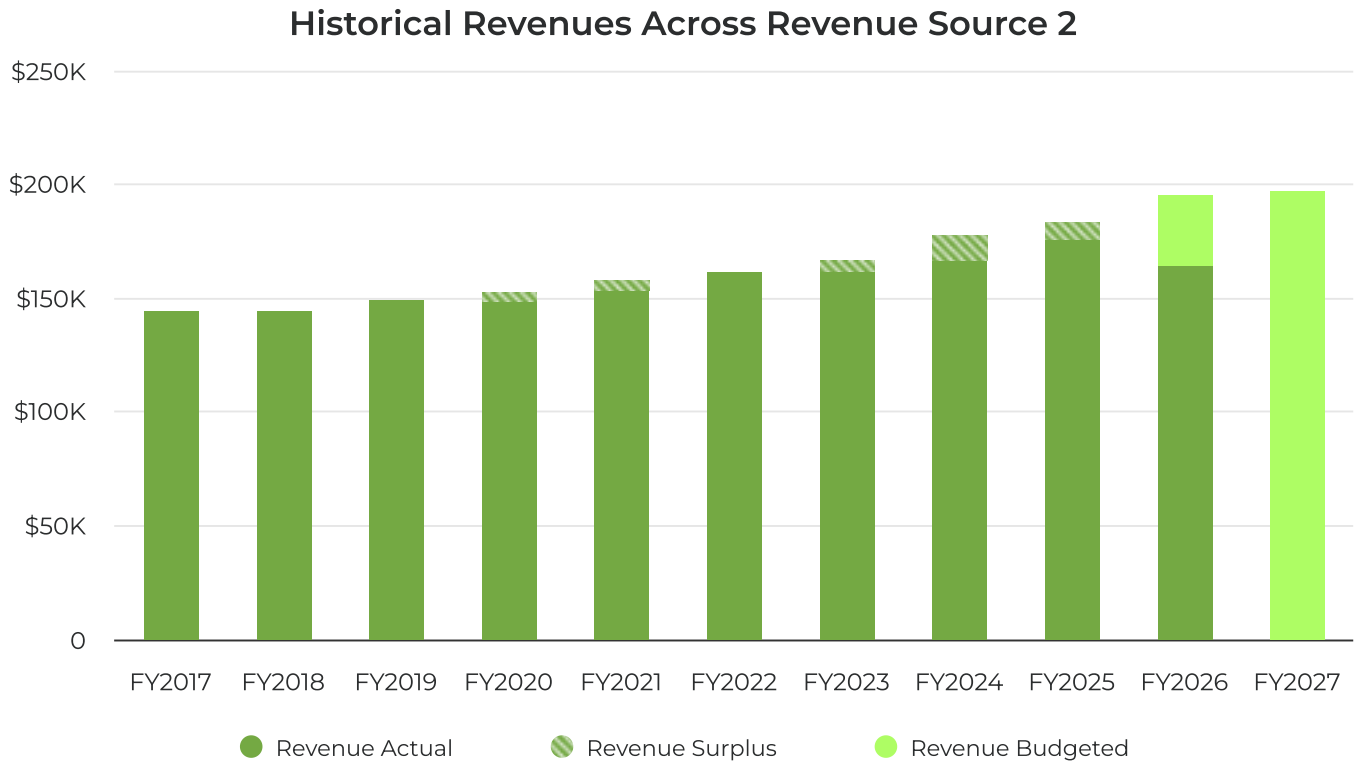
Revenues by Revenue Source 2

| Category                   | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|----------------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Probation Officer's Salary | \$313,606.43   | \$417,500.00     | \$435,779.00     | 4.38%                                                  |
| Total Revenues             | \$313,606.43   | \$417,500.00     | \$435,779.00     | 4.38%                                                  |

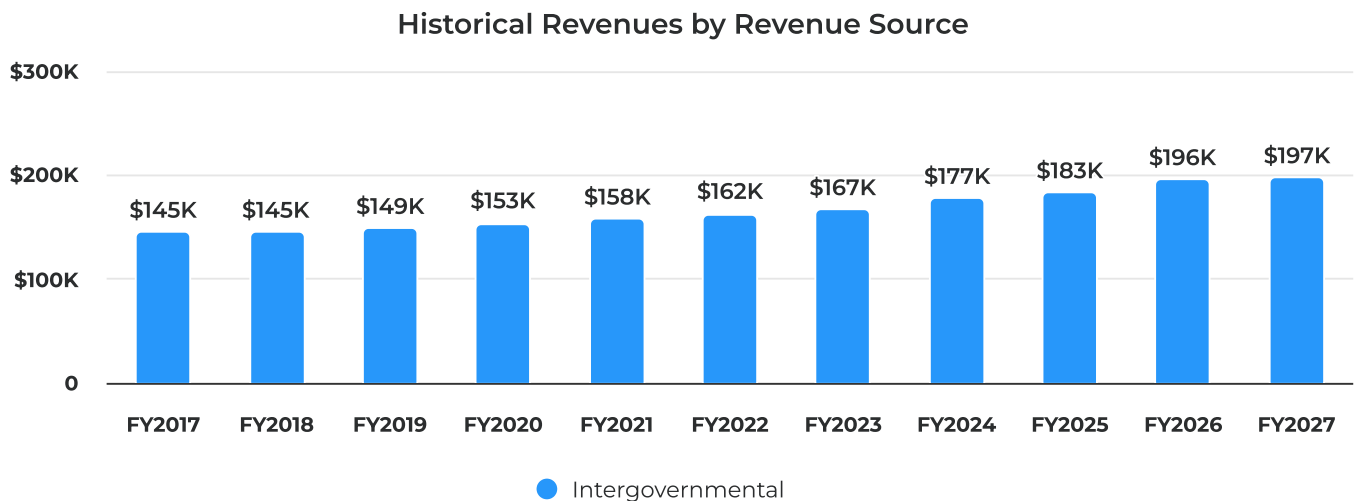
# State's Attorney Salary Reimbursement

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.

## Revenue Summary

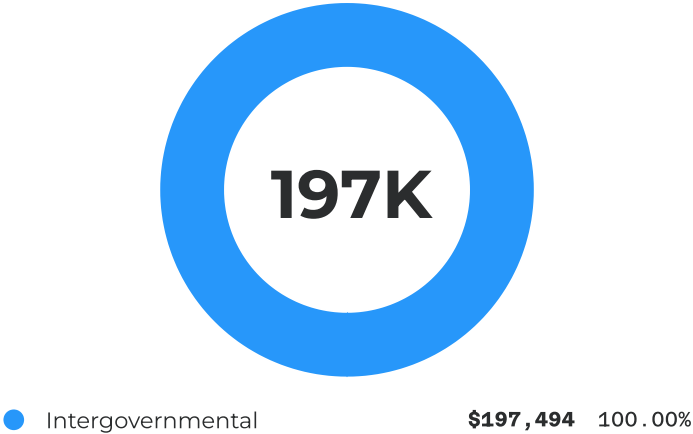


## Revenues by Revenue Source





FY27 Revenues by Revenue Source

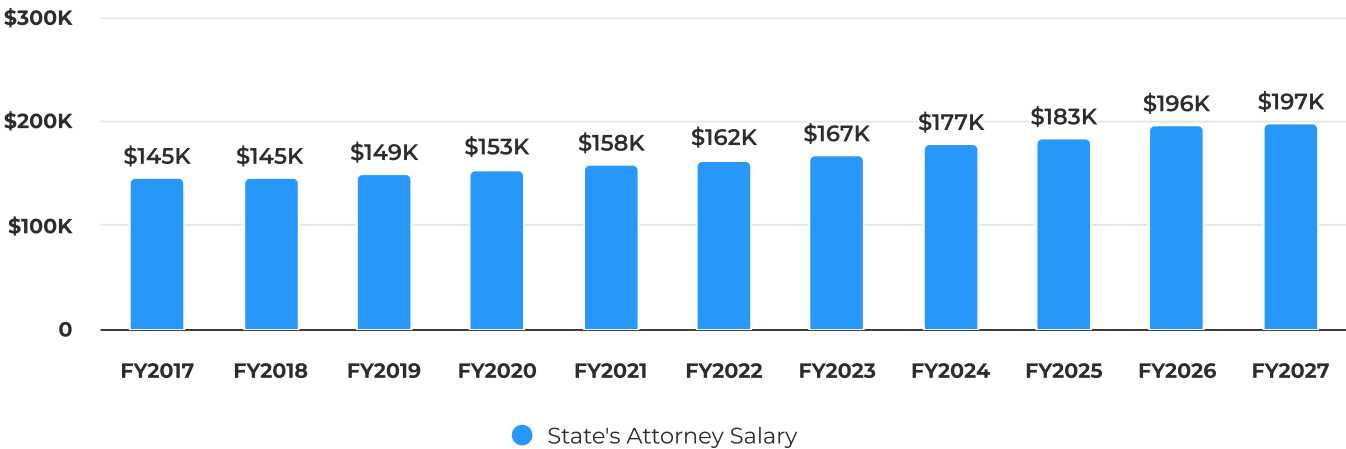


Revenues by Revenue Source

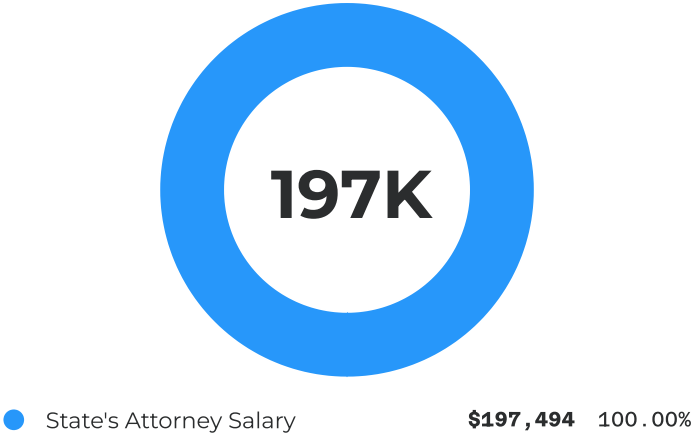
| Category          | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Intergovernmental | \$164,578.80   | \$195,638.00     | \$197,494.00     | 0.95%                                                  |
| Total Revenues    | \$164,578.80   | \$195,638.00     | \$197,494.00     | 0.95%                                                  |

Revenues by Revenue Source 2

Historical Revenues by Revenue Source 2



FY27 Revenues by Revenue Source 2



Revenues by Revenue Source 2

| Category                | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-------------------------|----------------|------------------|------------------|--------------------------------------------------------|
| State's Attorney Salary | \$164,578.80   | \$195,638.00     | \$197,494.00     | 0.95%                                                  |
| Total Revenues          | \$164,578.80   | \$195,638.00     | \$197,494.00     | 0.95%                                                  |

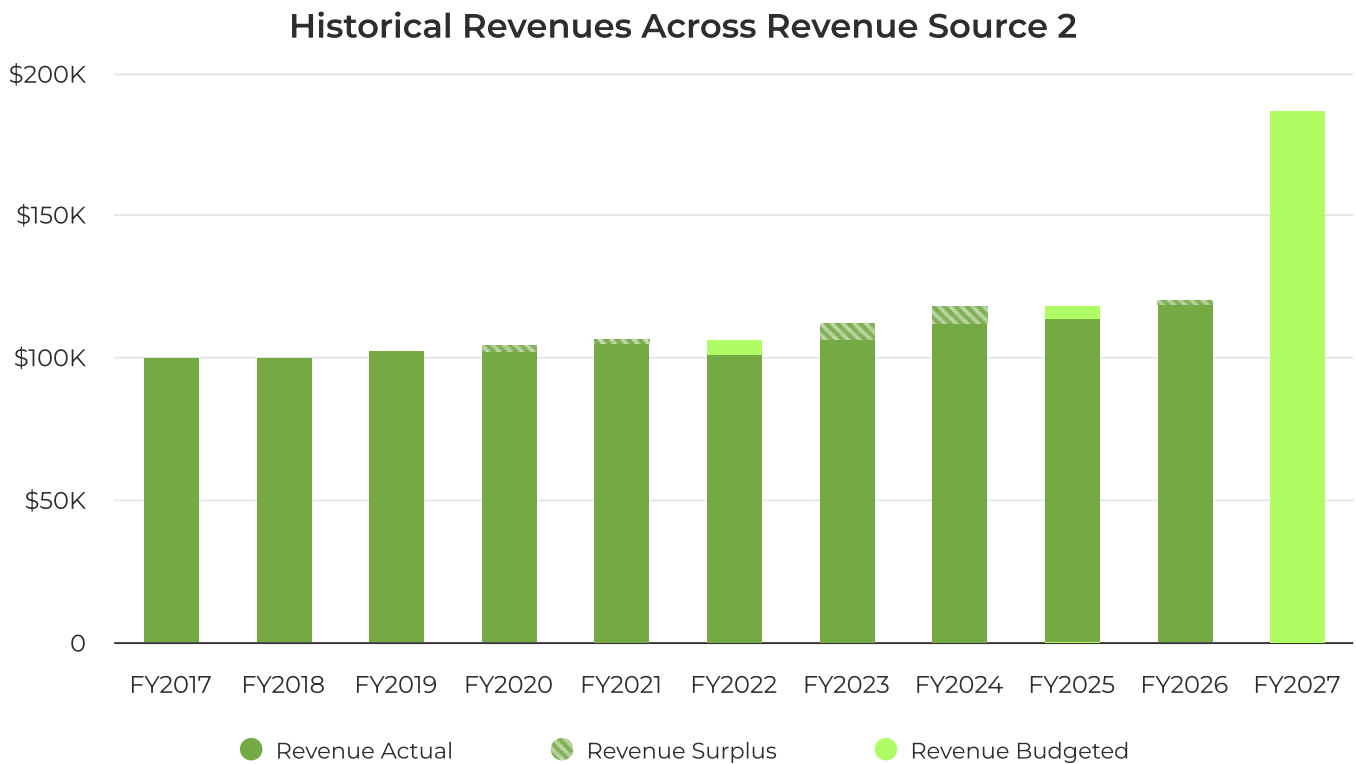
Personnel Summary

Summary of Goals

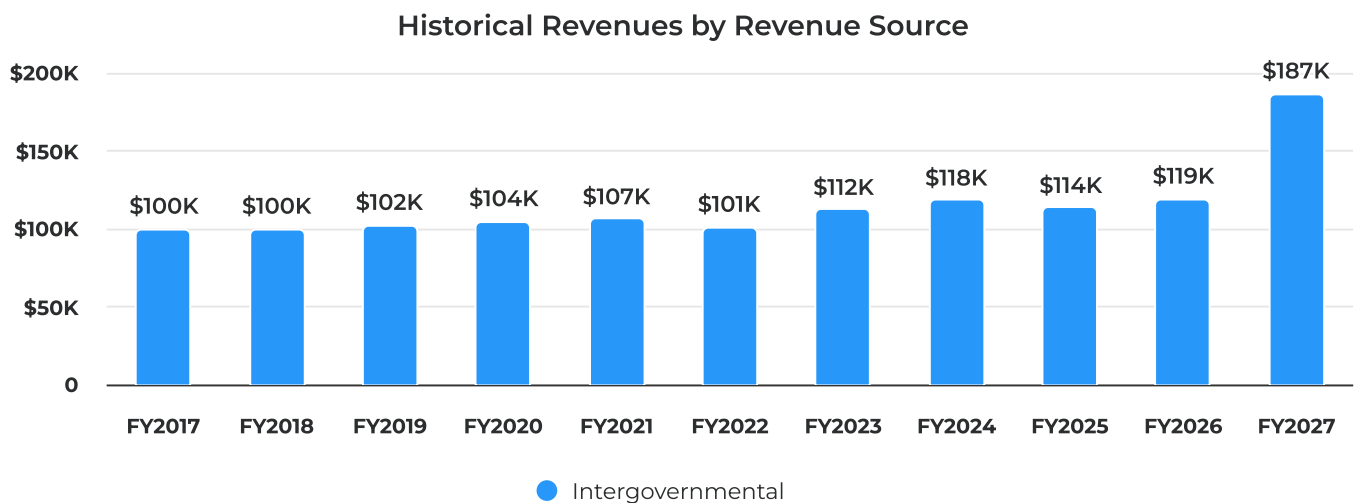


# Public Defender's Salary Reimbursement

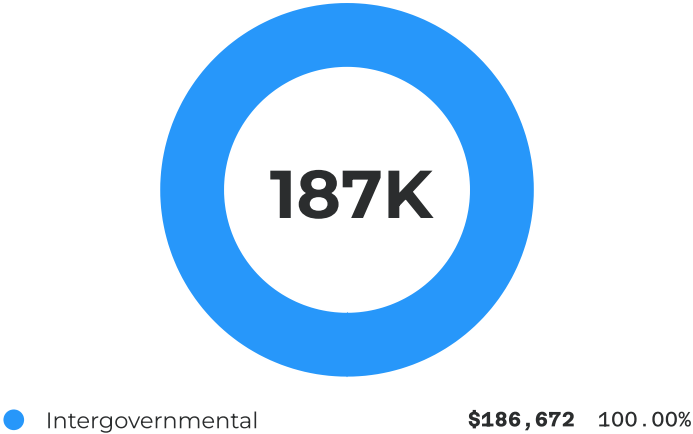
## Revenue Summary



## Revenues by Revenue Source



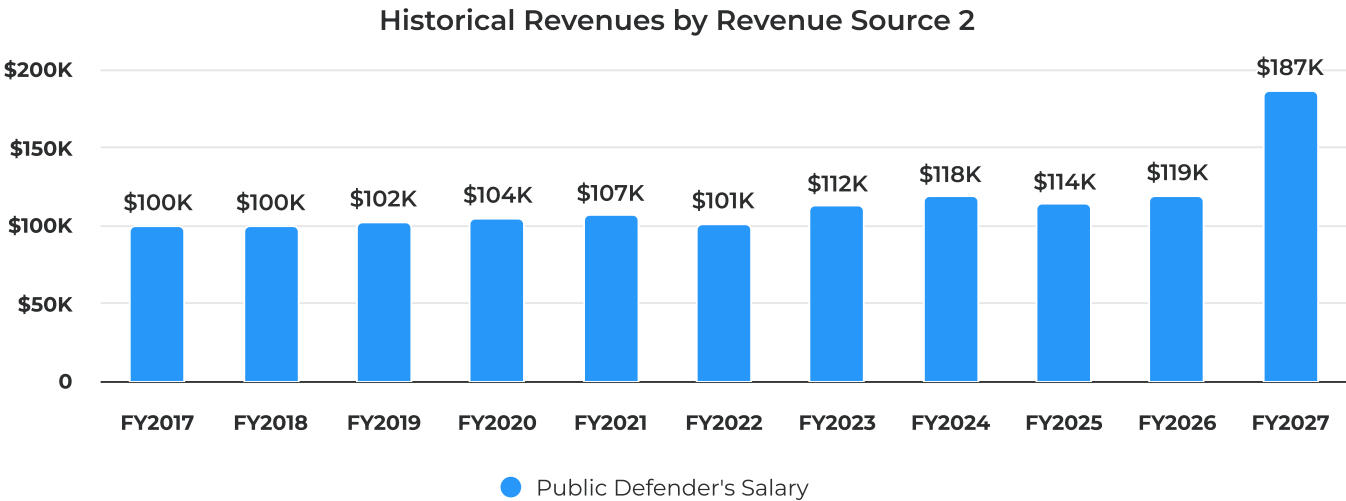
FY27 Revenues by Revenue Source



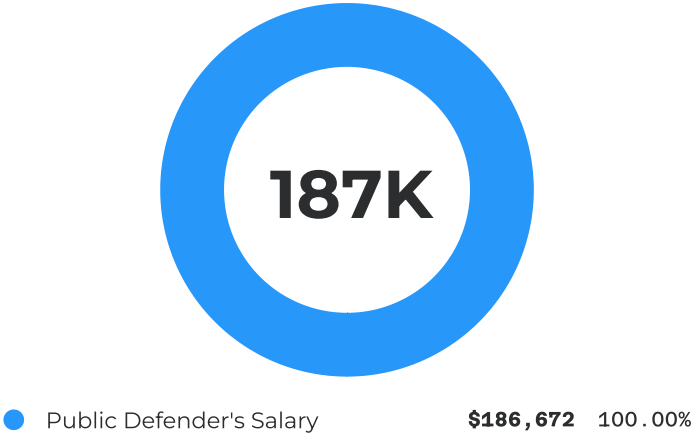
Revenues by Revenue Source

| Category          | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Intergovernmental | \$119,986.56   | \$119,104.00     | \$186,671.64     | 56.73%                                                 |
| Total Revenues    | \$119,986.56   | \$119,104.00     | \$186,671.64     | 56.73%                                                 |

Revenues by Revenue Source 2



FY27 Revenues by Revenue Source 2



Revenues by Revenue Source 2

| Category                    | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-----------------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Public Defender's<br>Salary | \$119,986.56   | \$119,104.00     | \$186,671.64     | 56.73%                                                 |
| Total Revenues              | \$119,986.56   | \$119,104.00     | \$186,671.64     | 56.73%                                                 |

Personnel Summary

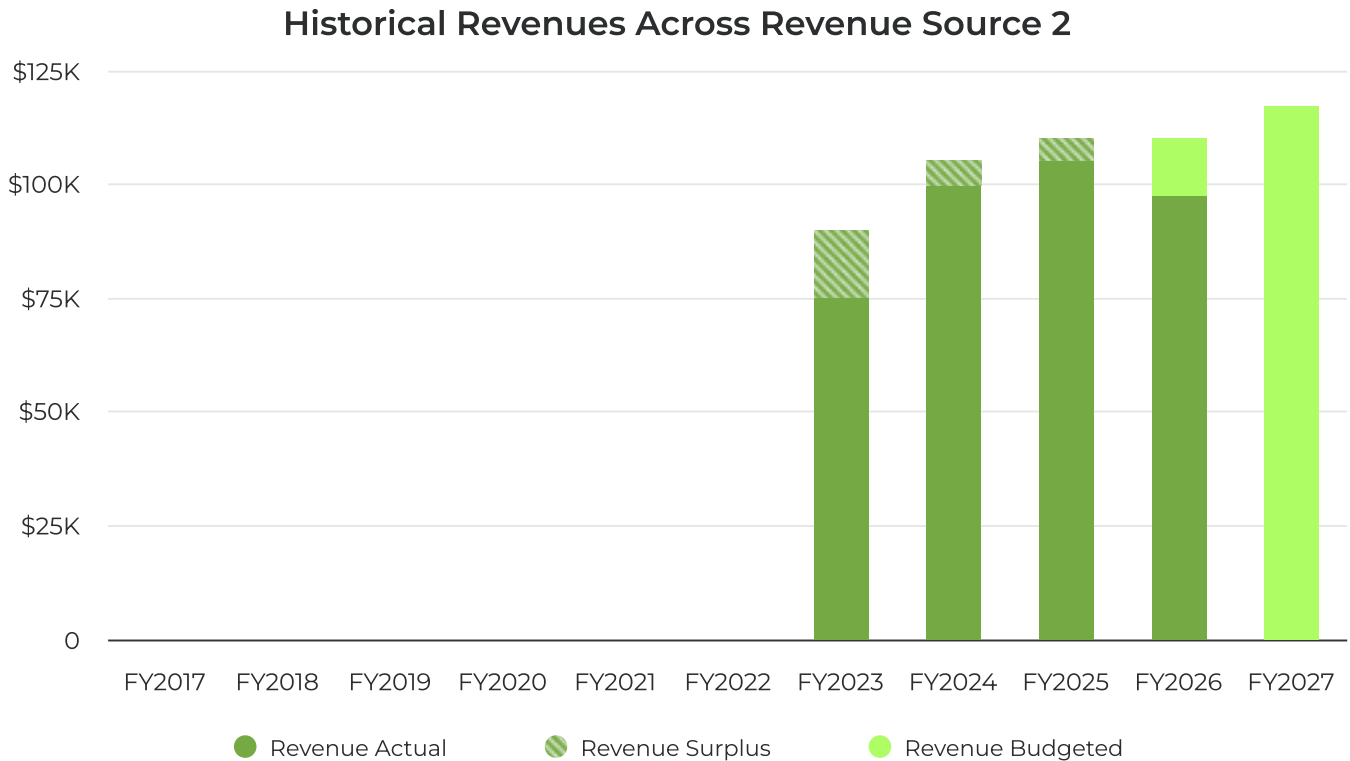
Summary of Goals



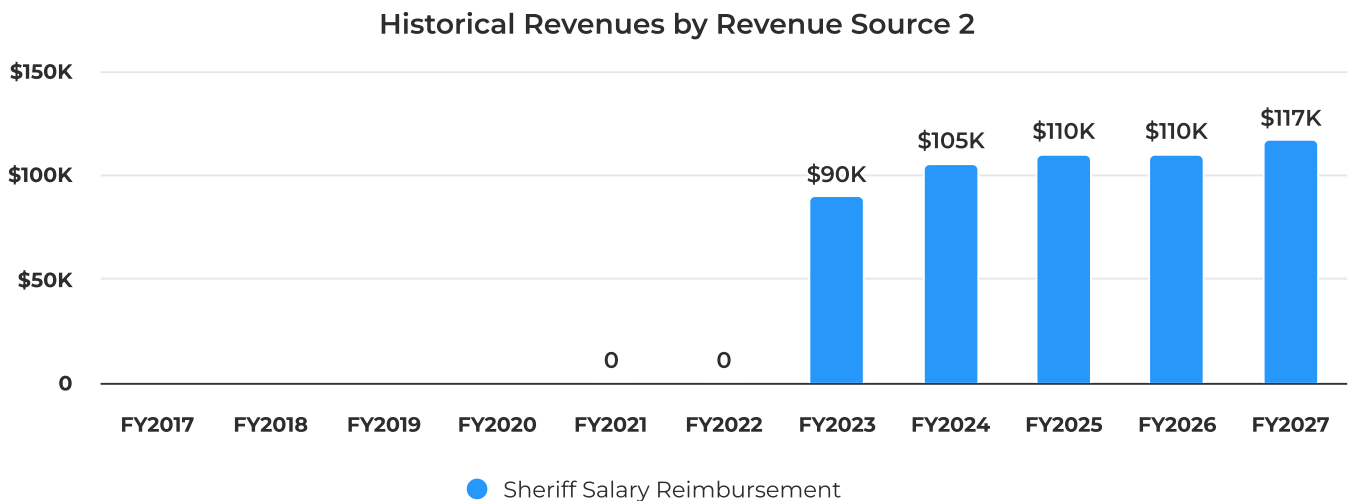
# Sheriff Salary Reimbursement

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.

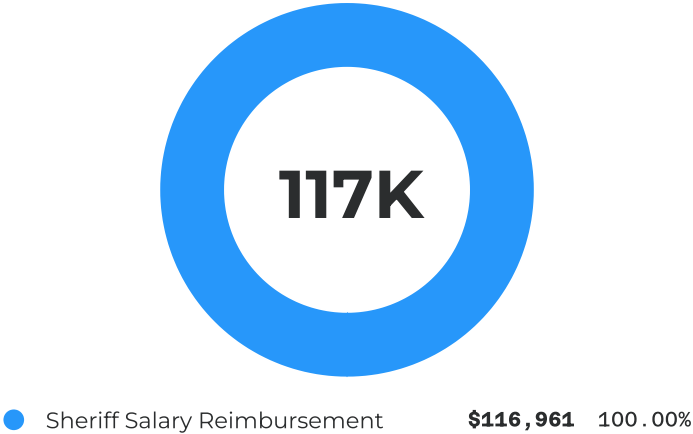
## Revenue Summary



## Revenues by Revenue Source 2



FY27 Revenues by Revenue Source 2



Revenues by Revenue Source 2

| Category                        | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|---------------------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Sheriff Salary<br>Reimbursement | \$97,468.30    | \$110,237.52     | \$116,961.00     | 6.10%                                                  |
| Total Revenues                  | \$97,468.30    | \$110,237.52     | \$116,961.00     | 6.10%                                                  |

Personnel Summary

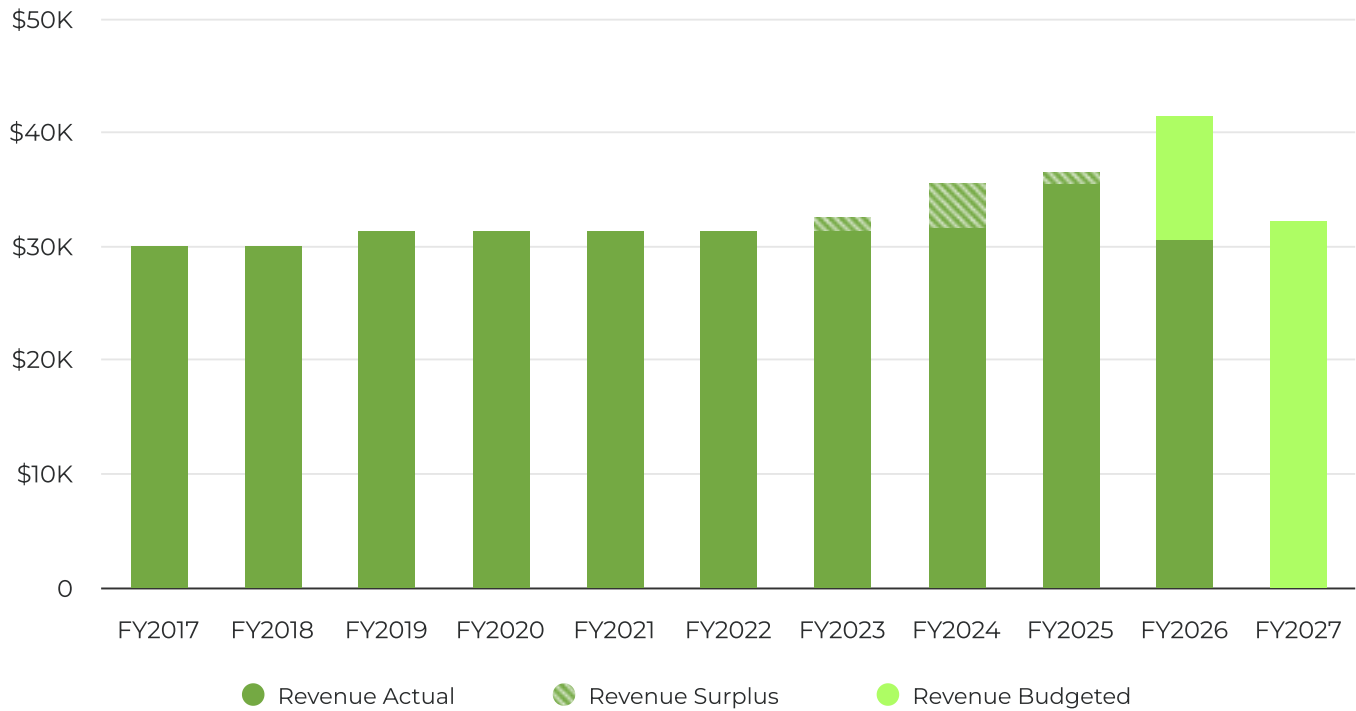
Summary of Goals

# Supervisor of Assessments Salary Reimbursement

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

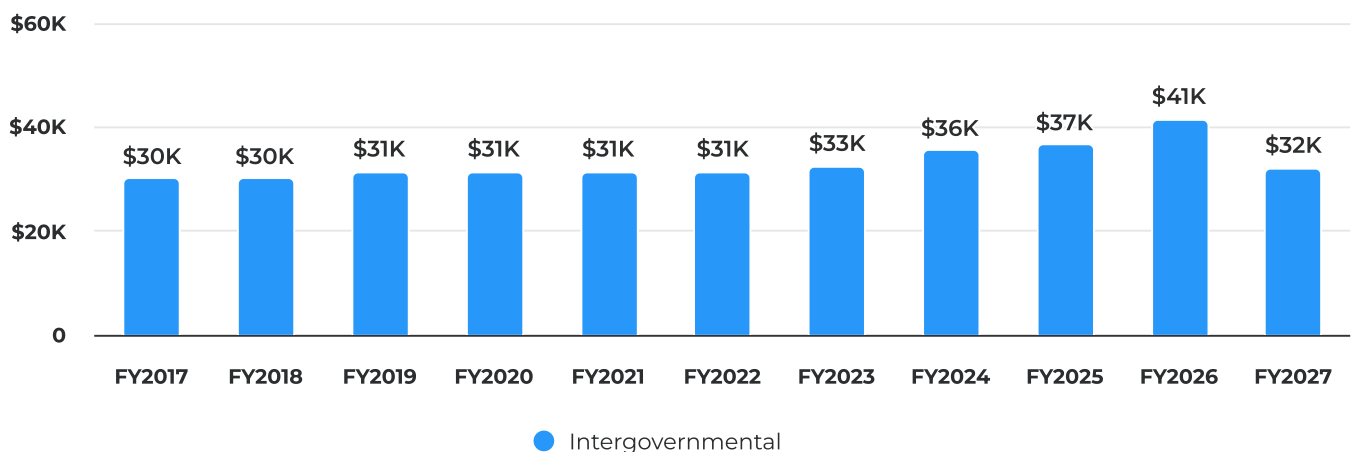
## Revenue Summary

Historical Revenues Across Revenue Source 2



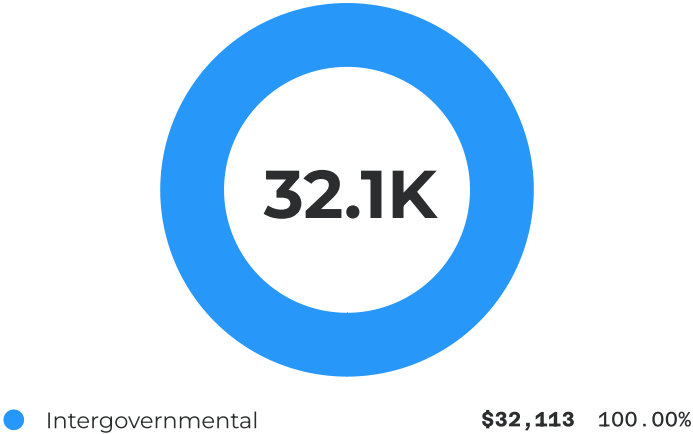
## Revenues by Revenue Source

Historical Revenues by Revenue Source





FY27 Revenues by Revenue Source

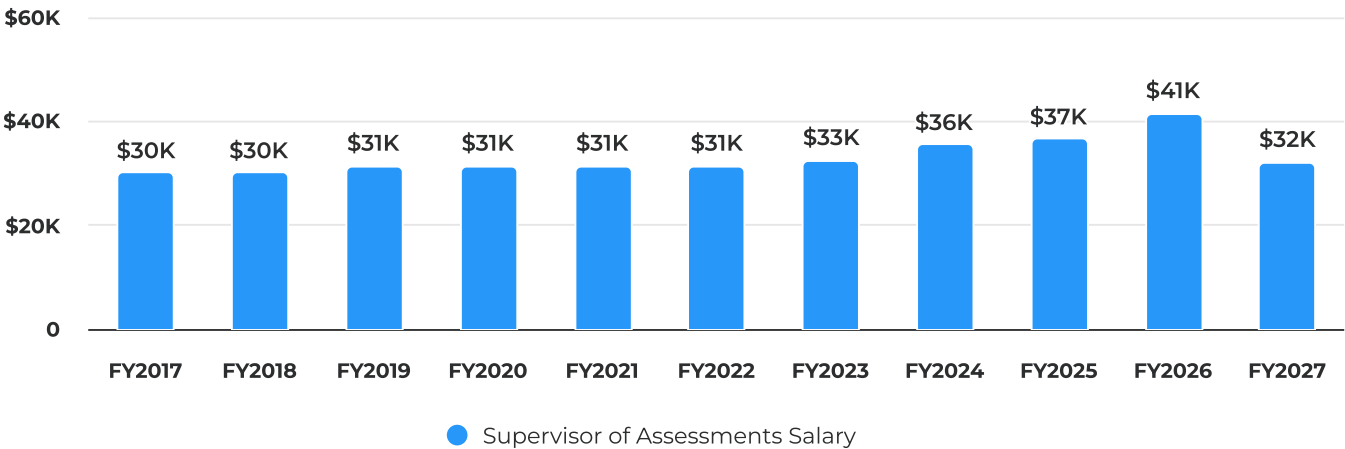


Revenues by Revenue Source

| Category          | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Intergovernmental | \$30,584.70    | \$41,487.85      | \$32,113.00      | -22.60%                                                |
| Total Revenues    | \$30,584.70    | \$41,487.85      | \$32,113.00      | -22.60%                                                |

Revenues by Revenue Source 2

Historical Revenues by Revenue Source 2



FY27 Revenues by Revenue Source 2



Revenues by Revenue Source 2

| Category                            | FY 2026 Actual     | FY 2026 Budgeted   | FY 2027 Budgeted   | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------------------------------------------|
| Supervisor of<br>Assessments Salary | \$30,584.70        | \$41,487.85        | \$32,113.00        | -22.60%                                                |
| <b>Total Revenues</b>               | <b>\$30,584.70</b> | <b>\$41,487.85</b> | <b>\$32,113.00</b> | <b>-22.60%</b>                                         |

Personnel Summary

Summary of Goals

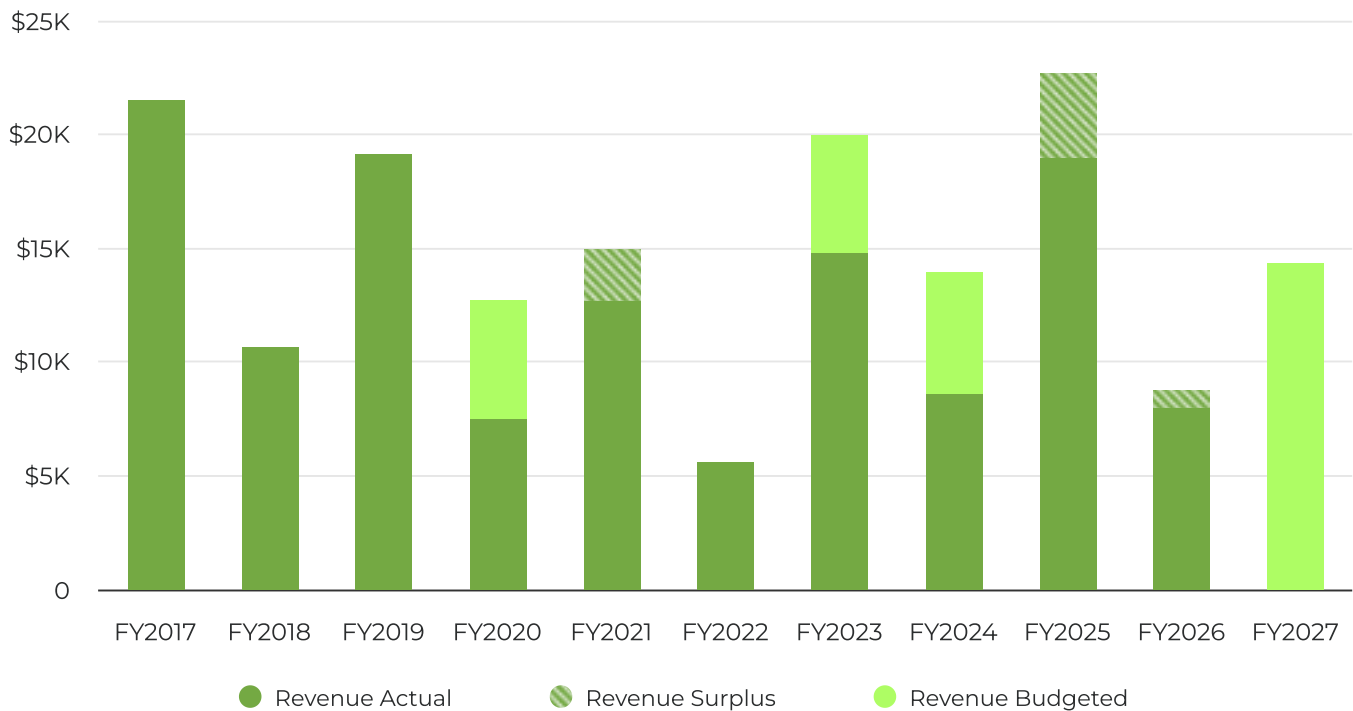


# Election Judge Salary

The State Board of Elections reimburses a portion of the salaries of the Election judges who work each Election. In FY 26-27, the County will receive two reimbursements for the General Election and Consolidated Election.

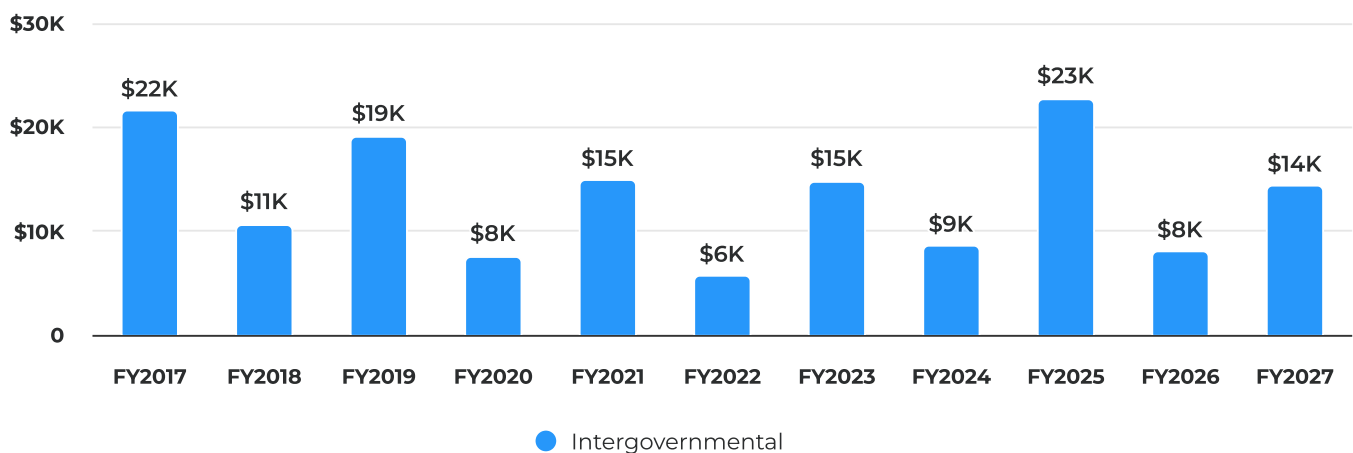
## Revenue Summary

Historical Revenues Across Revenue Source 2

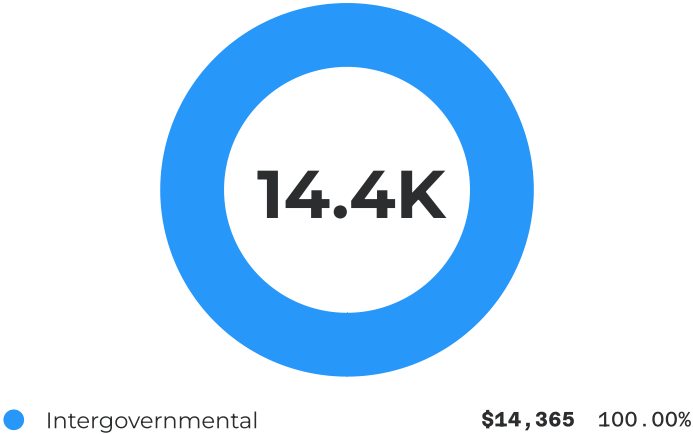


## Revenues by Revenue Source

Historical Revenues by Revenue Source



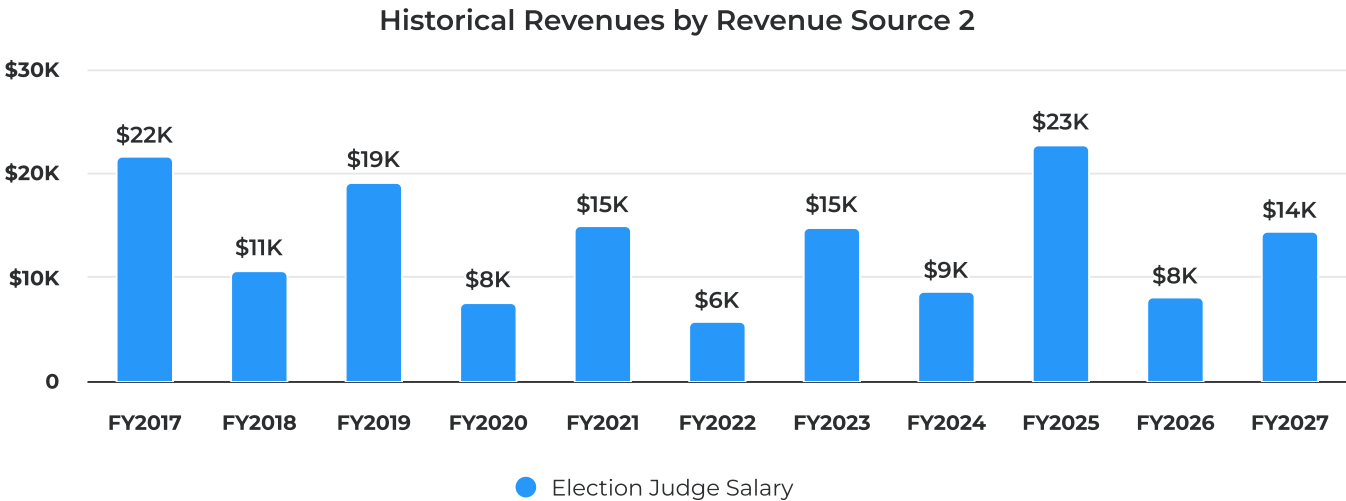
FY27 Revenues by Revenue Source



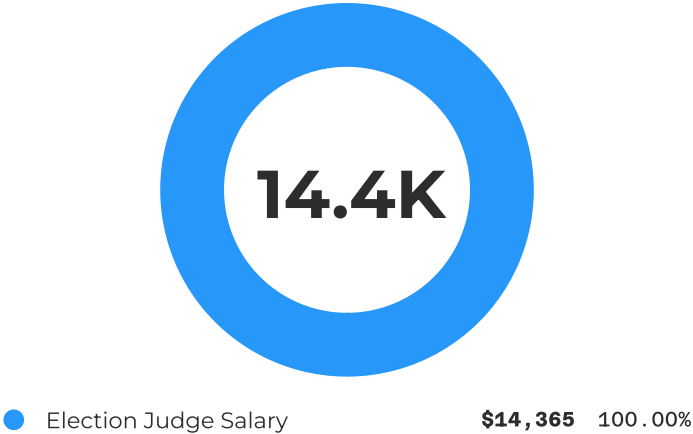
Revenues by Revenue Source

| Category          | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Intergovernmental | \$8,775.00     | \$8,000.00       | \$14,365.00      | 79.56%                                                 |
| Total Revenues    | \$8,775.00     | \$8,000.00       | \$14,365.00      | 79.56%                                                 |

Revenues by Revenue Source 2



FY27 Revenues by Revenue Source 2



Revenues by Revenue Source 2

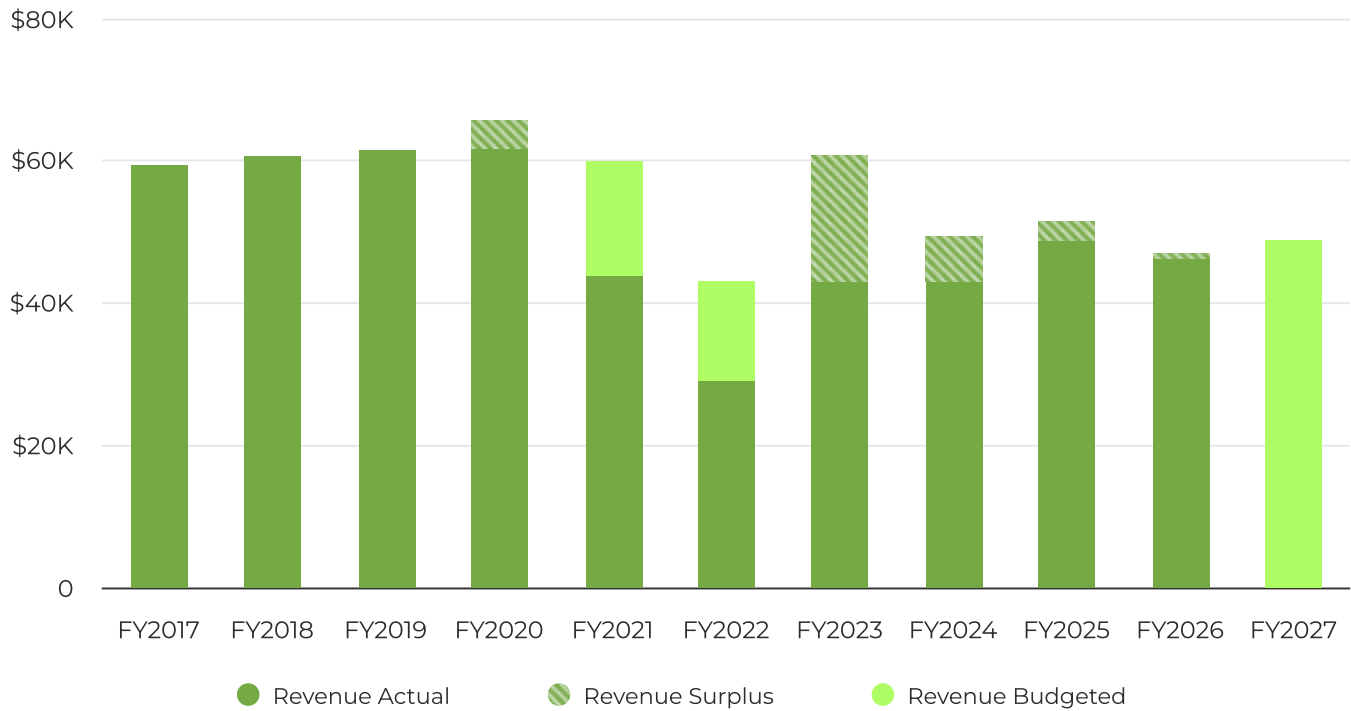
| Category              | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-----------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Election Judge Salary | \$8,775.00     | \$8,000.00       | \$14,365.00      | 79.56%                                                 |
| Total Revenues        | \$8,775.00     | \$8,000.00       | \$14,365.00      | 79.56%                                                 |

# South Central Drug Task Force Reimbursement

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.

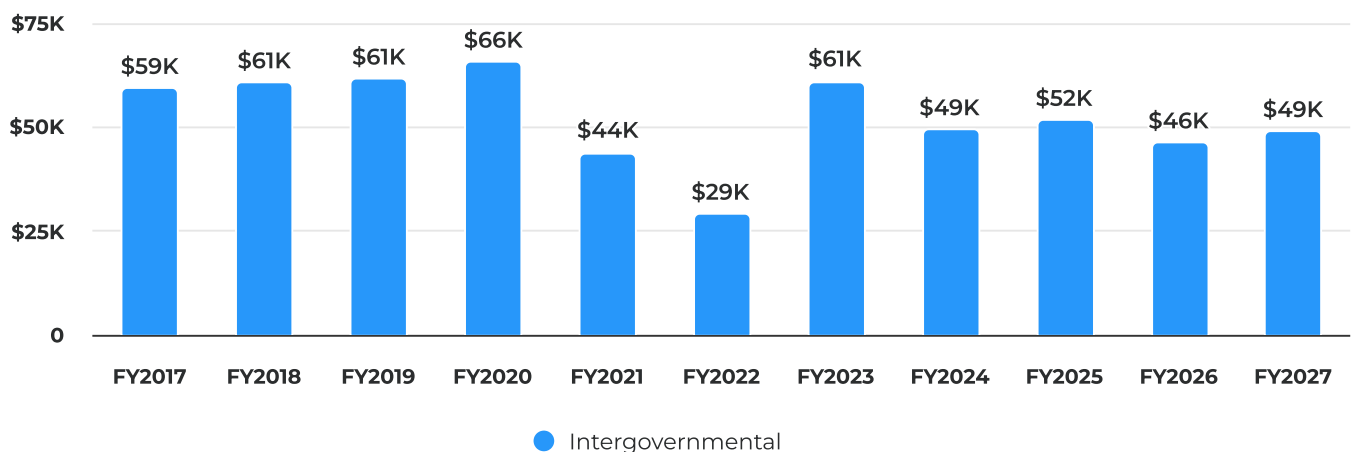
## Revenue Summary

Historical Revenues Across Revenue Source 2

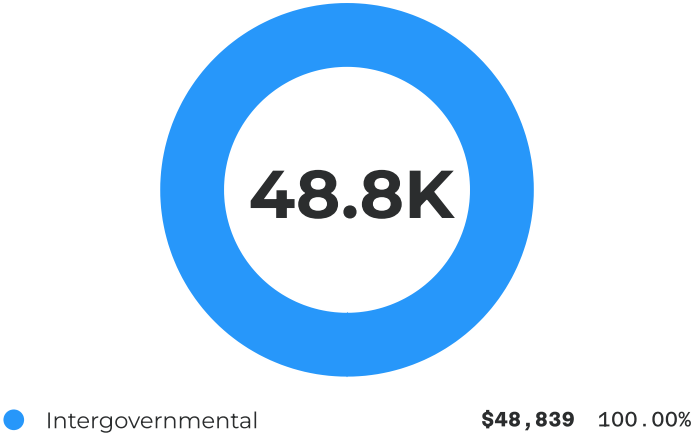


## Revenues by Revenue Source

Historical Revenues by Revenue Source



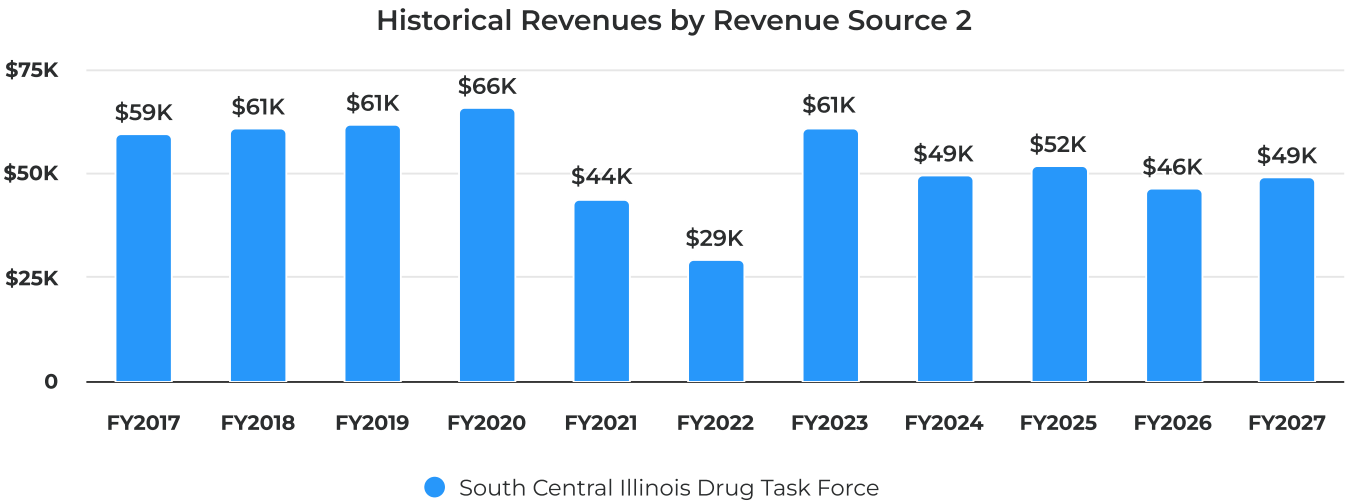
FY27 Revenues by Revenue Source



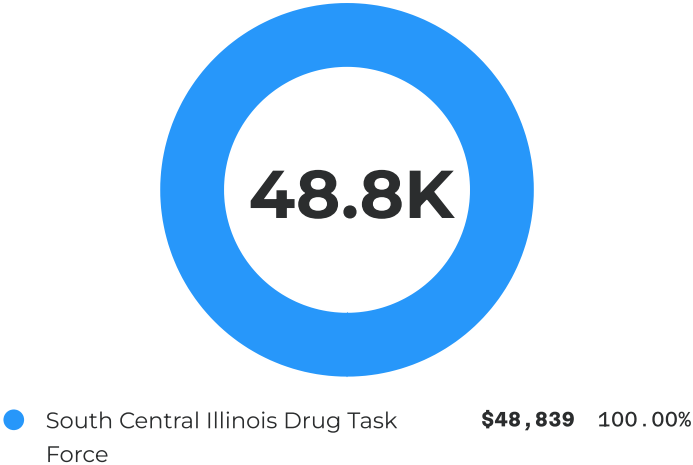
Revenues by Revenue Source

| Category          | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Intergovernmental | \$46,874.42    | \$46,156.43      | \$48,839.00      | 5.81%                                                  |
| Total Revenues    | \$46,874.42    | \$46,156.43      | \$48,839.00      | 5.81%                                                  |

Revenues by Revenue Source 2



FY27 Revenues by Revenue Source 2



Revenues by Revenue Source 2

| Category                               | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|----------------------------------------|----------------|------------------|------------------|--------------------------------------------------|
| South Central Illinois Drug Task Force | \$46,874.42    | \$46,156.43      | \$48,839.00      | 5.81%                                            |
| Total Revenues                         | \$46,874.42    | \$46,156.43      | \$48,839.00      | 5.81%                                            |

Personnel Summary

Summary of Goals



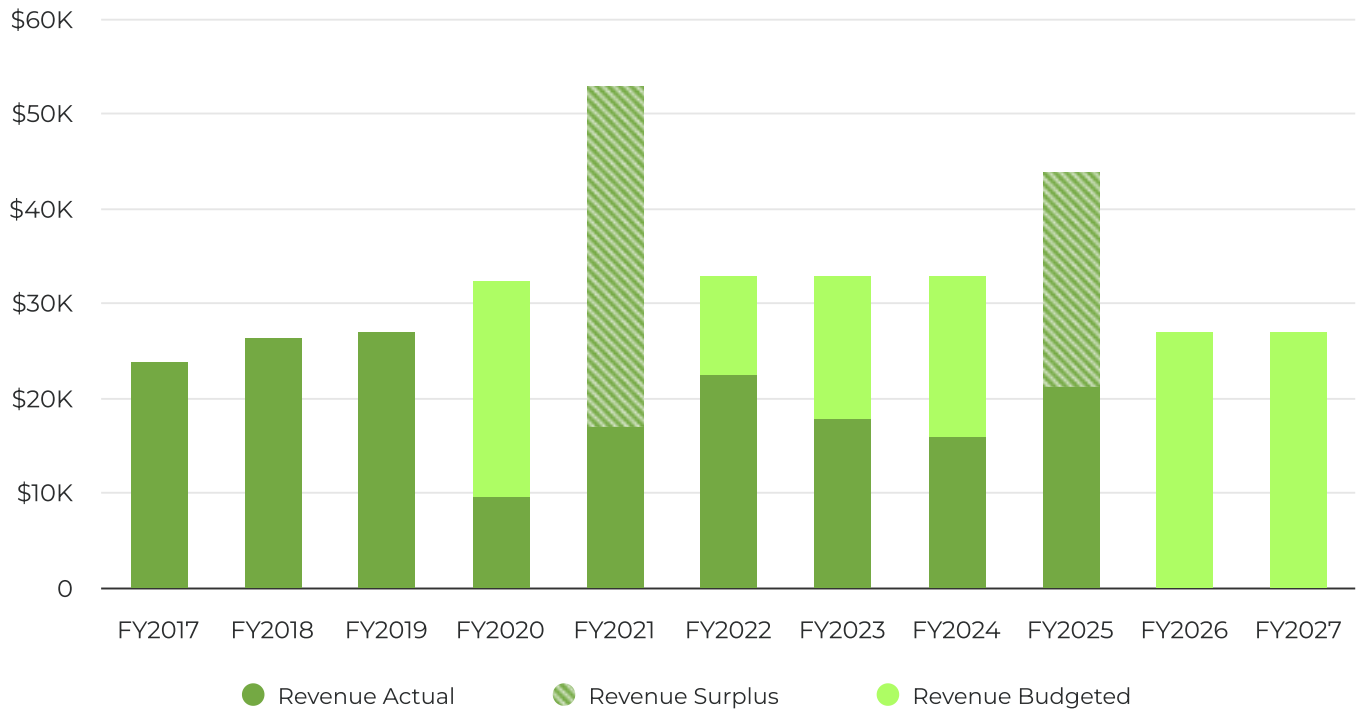


# Emergency Services Disaster Assistance

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

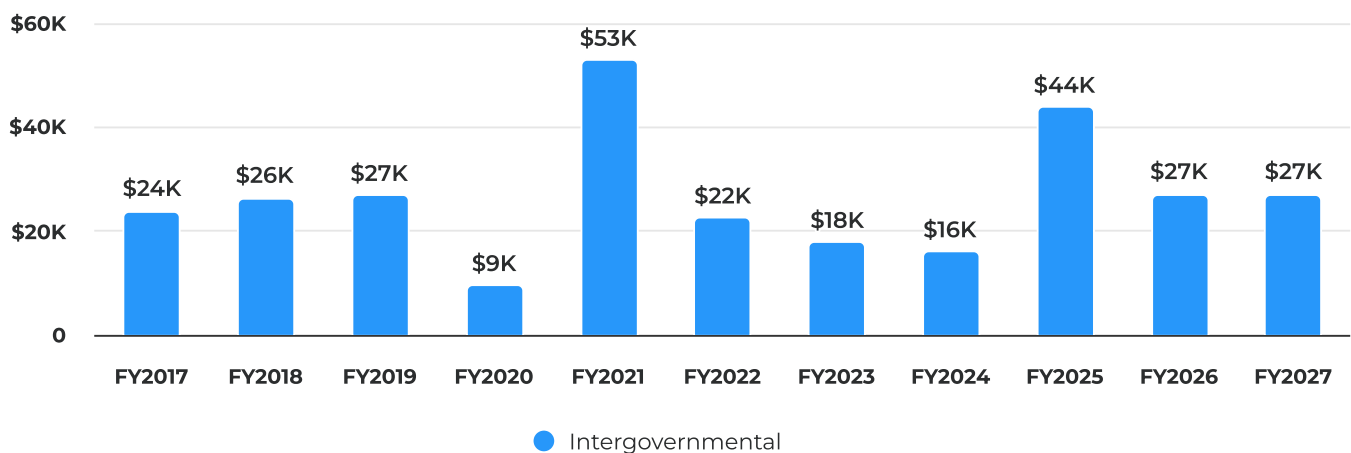
## Revenue Summary

Historical Revenues Across Revenue Source 2

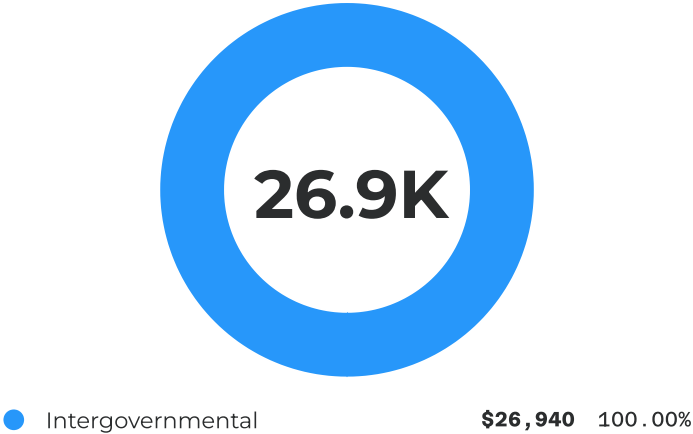


## Revenues by Revenue Source

Historical Revenues by Revenue Source



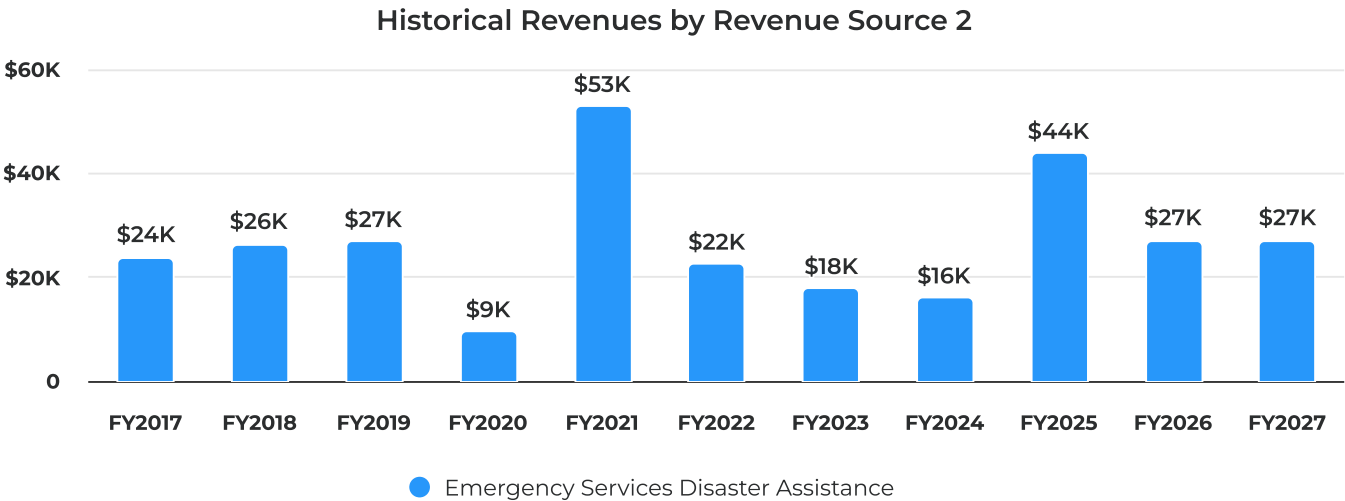
FY27 Revenues by Revenue Source



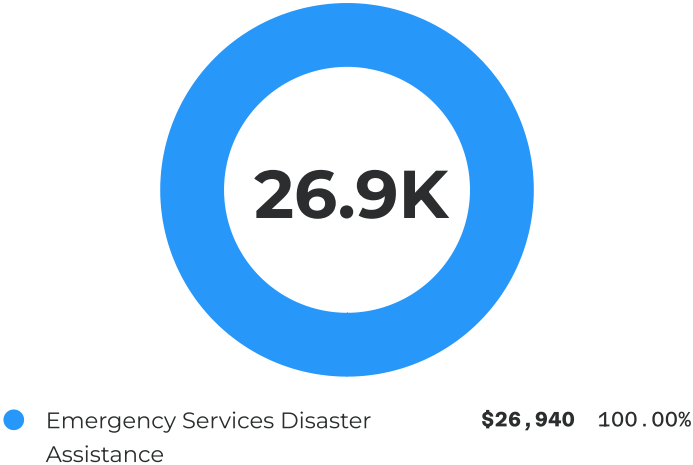
Revenues by Revenue Source

| Category          | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Intergovernmental | -              | \$26,939.84      | \$26,940.00      | -                                                      |
| Total Revenues    | -              | \$26,939.84      | \$26,940.00      | -                                                      |

Revenues by Revenue Source 2



FY27 Revenues by Revenue Source 2



Revenues by Revenue Source 2

| Category                                  | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-------------------------------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Emergency Services<br>Disaster Assistance | -              | \$26,939.84      | \$26,940.00      | -                                                      |
| Total Revenues                            | -              | \$26,939.84      | \$26,940.00      | -                                                      |

Personnel Summary

Summary of Goals

# DCFS Officer Reimbursement

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.

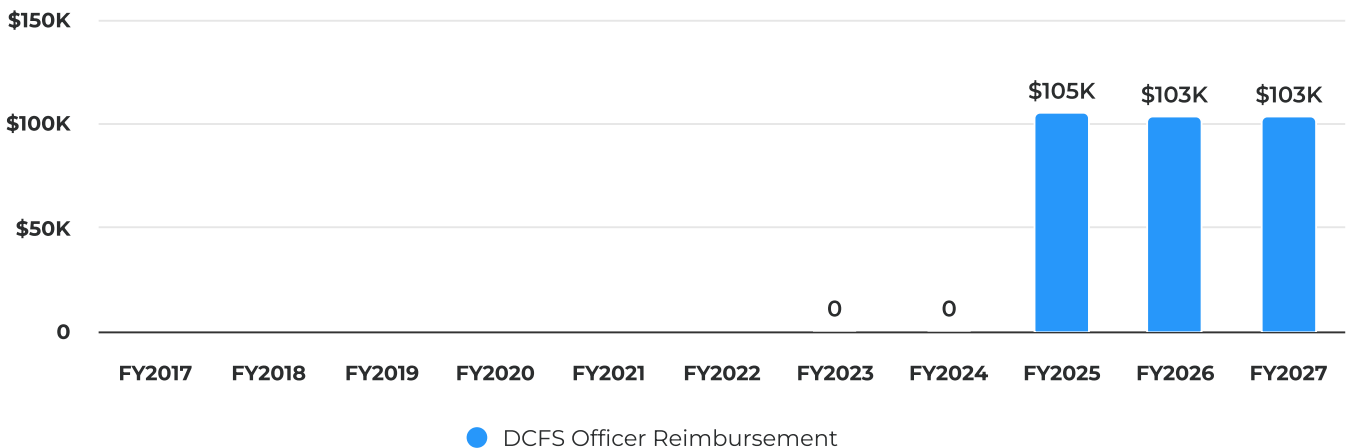
## Revenue Summary

### Historical Revenues Across Revenue Source 3

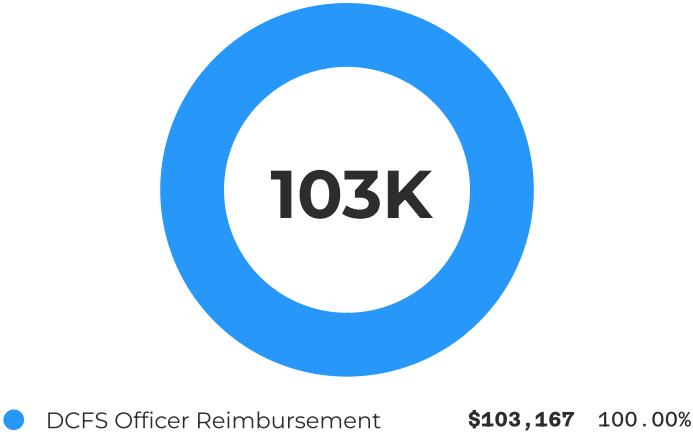


## Revenues by Revenue Source 2

### Historical Revenues by Revenue Source 2



FY27 Revenues by Revenue Source 2



Revenues by Revenue Source 2

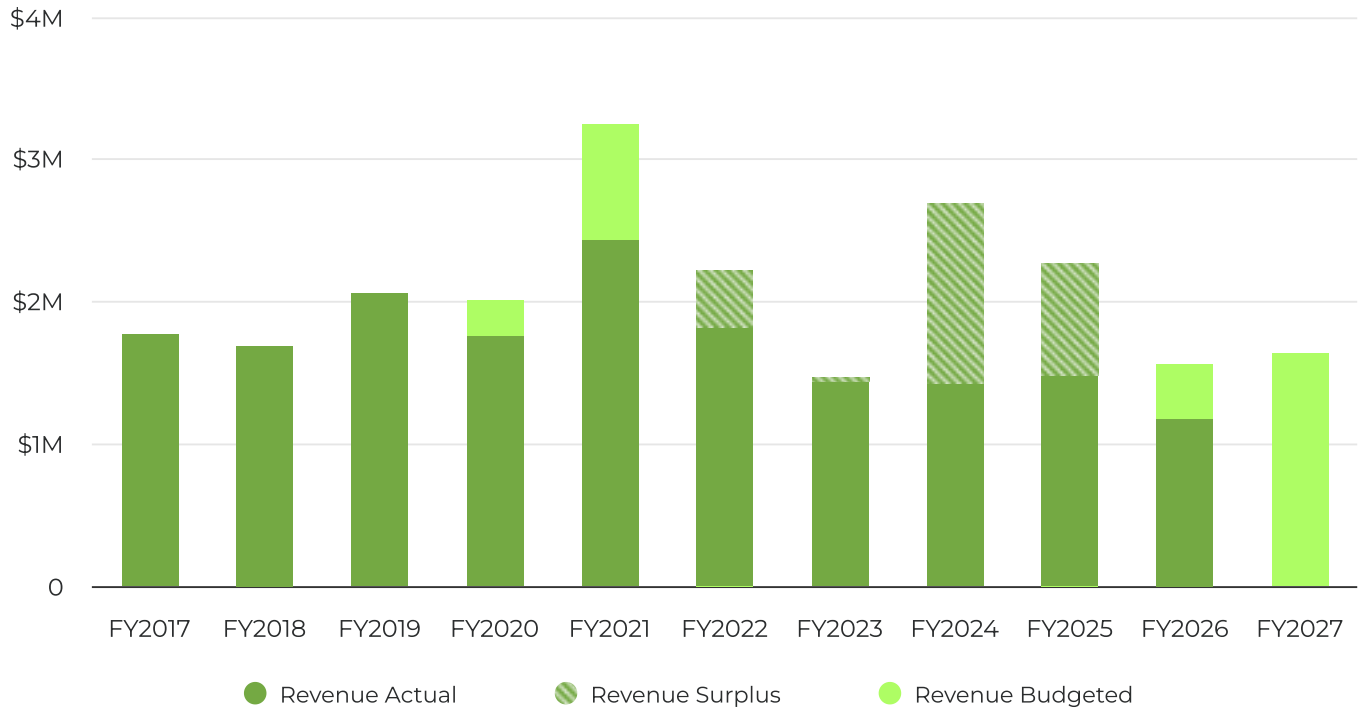
| Category                      | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-------------------------------|----------------|------------------|------------------|--------------------------------------------------------|
| DCFS Officer<br>Reimbursement | \$97,065.55    | \$103,167.22     | \$103,167.00     | -                                                      |
| Total Revenues                | \$97,065.55    | \$103,167.22     | \$103,167.00     | -                                                      |



# Fees and Charges for Services

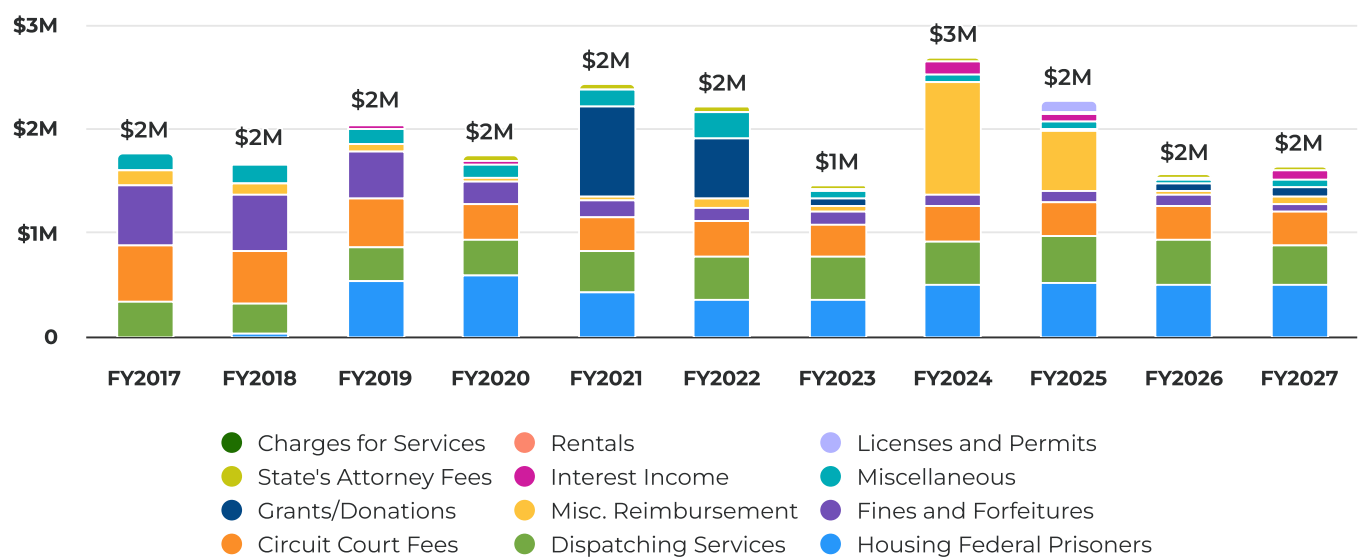
## Revenue Summary

Historical Revenues Across Revenue Source

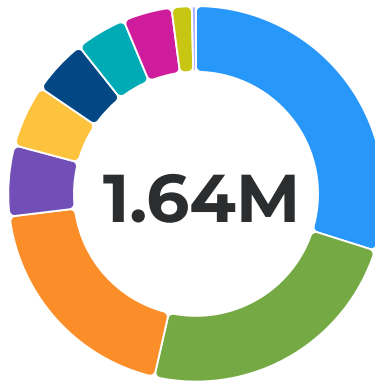


## Revenues by Revenue Source 2

Historical Revenues by Revenue Source 2



## FY27 Revenues by Revenue Source 2



|                           |           |        |
|---------------------------|-----------|--------|
| Housing Federal Prisoners | \$490,297 | 29.89% |
| Dispatching Services      | \$388,403 | 23.68% |
| Circuit Court Fees        | \$319,951 | 19.50% |
| Interest Income           | \$100,000 | 6.10%  |
| Grants/Donations          | \$88,000  | 5.36%  |
| Misc. Reimbursement       | \$78,958  | 4.81%  |
| Fines and Forfeitures     | \$71,597  | 4.36%  |
| Miscellaneous             | \$69,003  | 4.21%  |
| State's Attorney Fees     | \$28,420  | 1.73%  |
| Licenses and Permits      | \$5,900   | 0.36%  |

## Revenues by Revenue Source 2

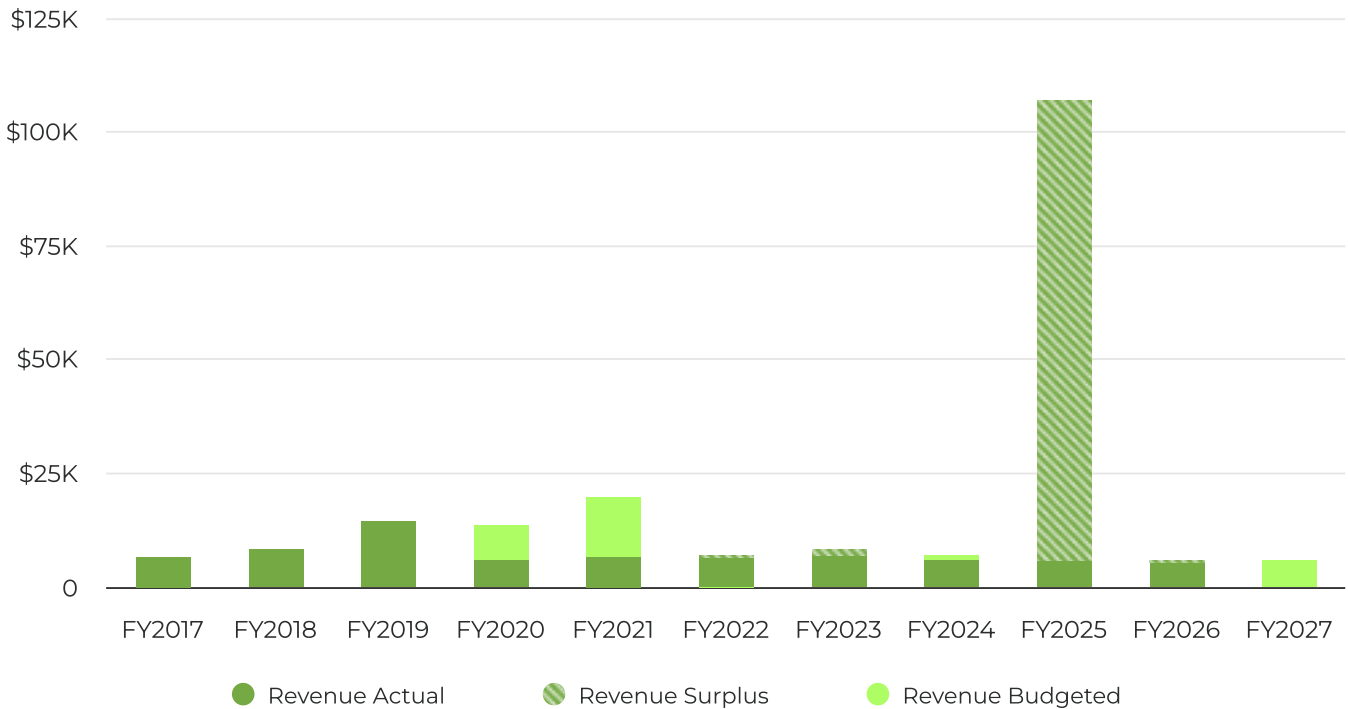
| Category                  | FY 2026 Actual        | FY 2026 Budgeted      | FY 2027 Budgeted      | FY 2026 Budgeted<br>vs. FY 2027<br>Budgeted (%<br>Change) |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------------------------------------------|
| Misc. Reimbursement       | \$75,698.50           | \$46,356.33           | \$78,958.00           | 70.33%                                                    |
| Circuit Court Fees        | \$279,439.36          | \$314,499.70          | \$319,951.00          | 1.73%                                                     |
| State's Attorney Fees     | \$24,128.73           | \$30,762.02           | \$28,420.00           | -7.61%                                                    |
| Fines and Forfeitures     | \$67,180.85           | \$112,319.71          | \$71,597.00           | -36.26%                                                   |
| Miscellaneous             | \$56,529.92           | \$45,724.28           | \$69,003.00           | 50.91%                                                    |
| Licenses and Permits      | \$5,735.00            | \$5,206.00            | \$5,900.00            | 13.33%                                                    |
| Grants/Donations          | \$2,199.02            | \$60,480.00           | \$88,000.00           | 45.50%                                                    |
| Interest Income           | \$9,291.50            | \$11,503.62           | \$100,000.00          | 769.29%                                                   |
| Dispatching Services      | \$385,580.23          | \$442,915.00          | \$388,403.00          | -12.31%                                                   |
| Charges for Services      | -                     | \$240.36              | -                     | -100.00%                                                  |
| Housing Federal Prisoners | \$268,465.59          | \$490,267.44          | \$490,297.00          | 0.01%                                                     |
| <b>Total Revenues</b>     | <b>\$1,174,248.70</b> | <b>\$1,560,274.46</b> | <b>\$1,640,529.00</b> | <b>5.14%</b>                                              |

# Licenses and Permits

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 receipted in this line item. This also includes the raffle licenses, firework permits, and other smaller permits and licenses issued by the County.

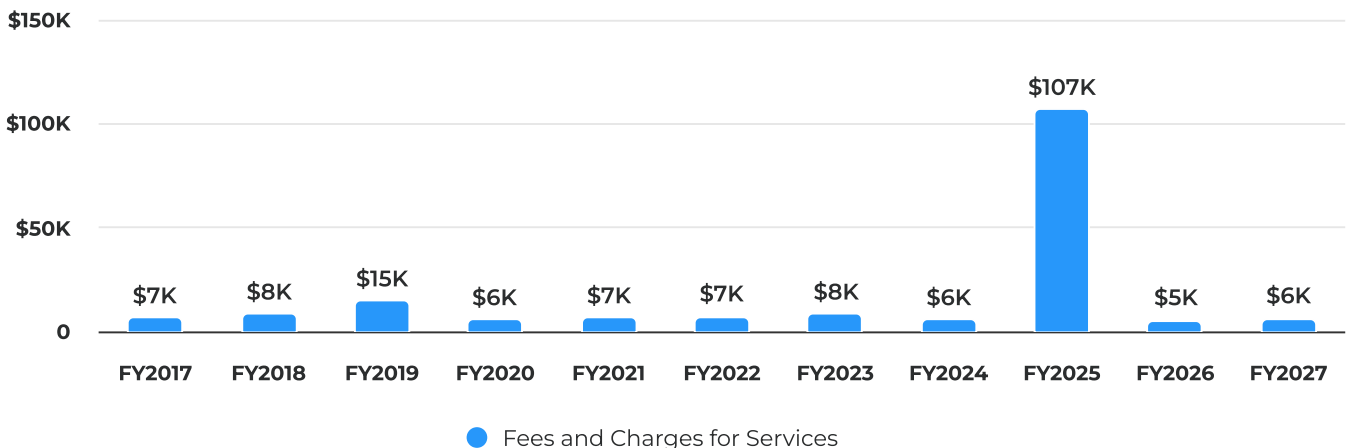
## Revenue Summary

Historical Revenues Across Revenue Source 2



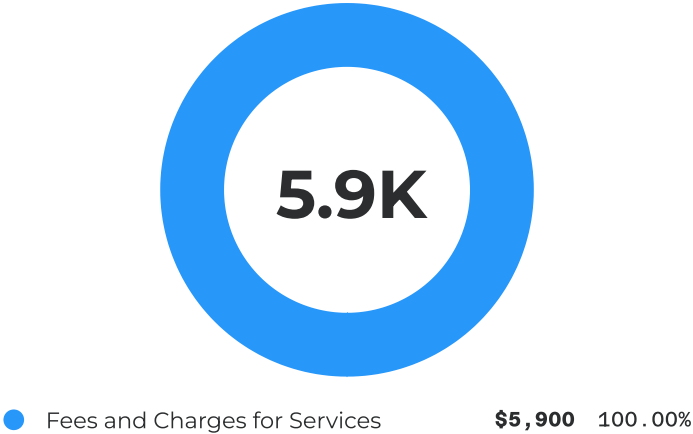
## Revenues by Revenue Source

Historical Revenues by Revenue Source





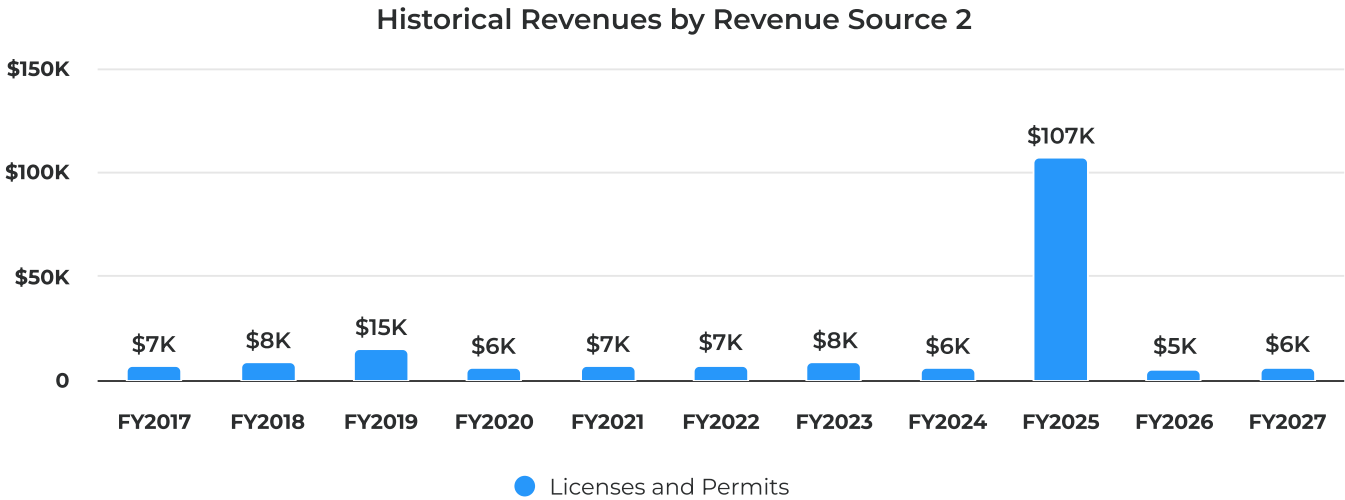
FY27 Revenues by Revenue Source



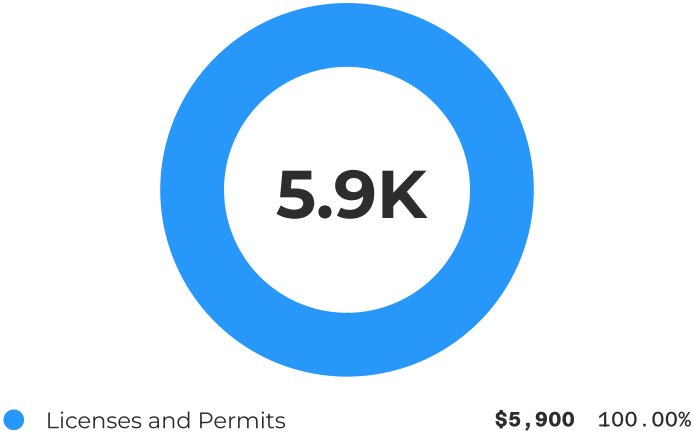
Revenues by Revenue Source

| Category                      | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-------------------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Fees and Charges for Services | \$5,735.00     | \$5,206.00       | \$5,900.00       | 13.33%                                                 |
| Total Revenues                | \$5,735.00     | \$5,206.00       | \$5,900.00       | 13.33%                                                 |

Revenues by Revenue Source 2



FY27 Revenues by Revenue Source 2



Revenues by Revenue Source 2

| Category             | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|----------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Licenses and Permits | \$5,735.00     | \$5,206.00       | \$5,900.00       | 13.33%                                                 |
| Total Revenues       | \$5,735.00     | \$5,206.00       | \$5,900.00       | 13.33%                                                 |

Personnel Summary

Summary of Goals

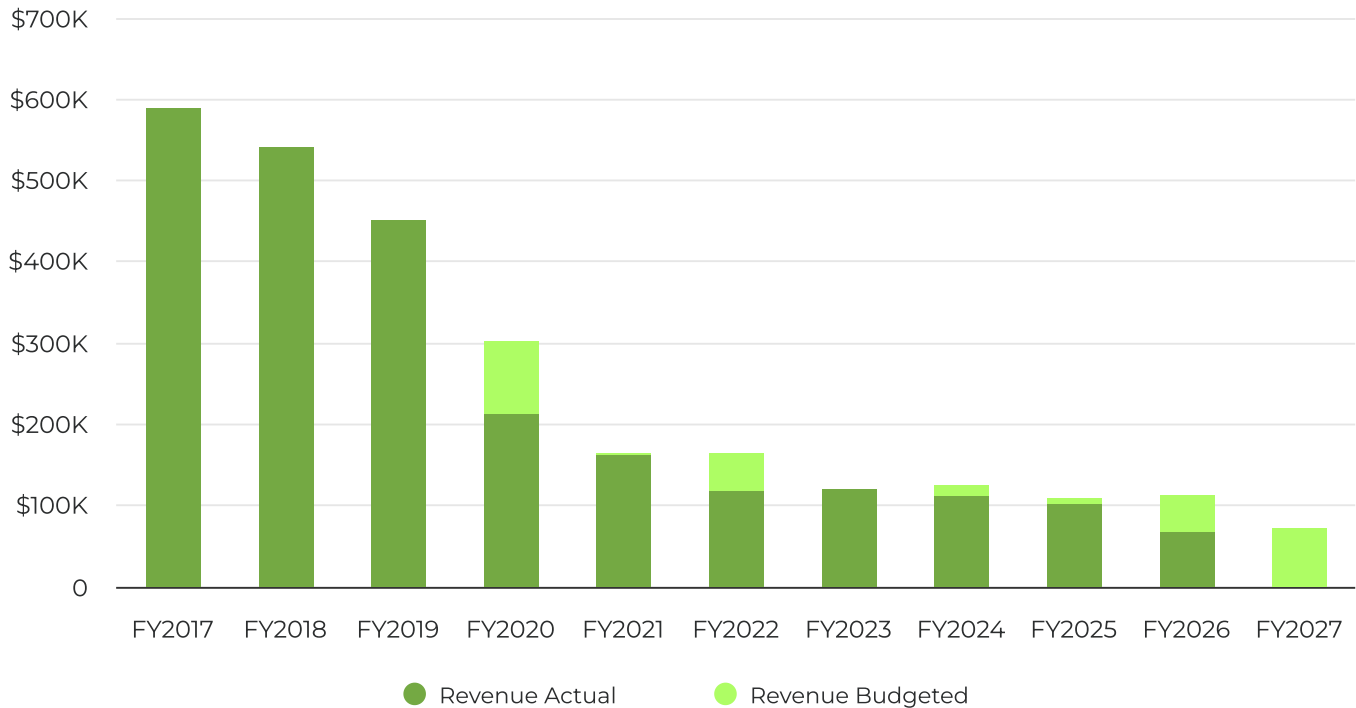


# Fines and Forfeitures

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

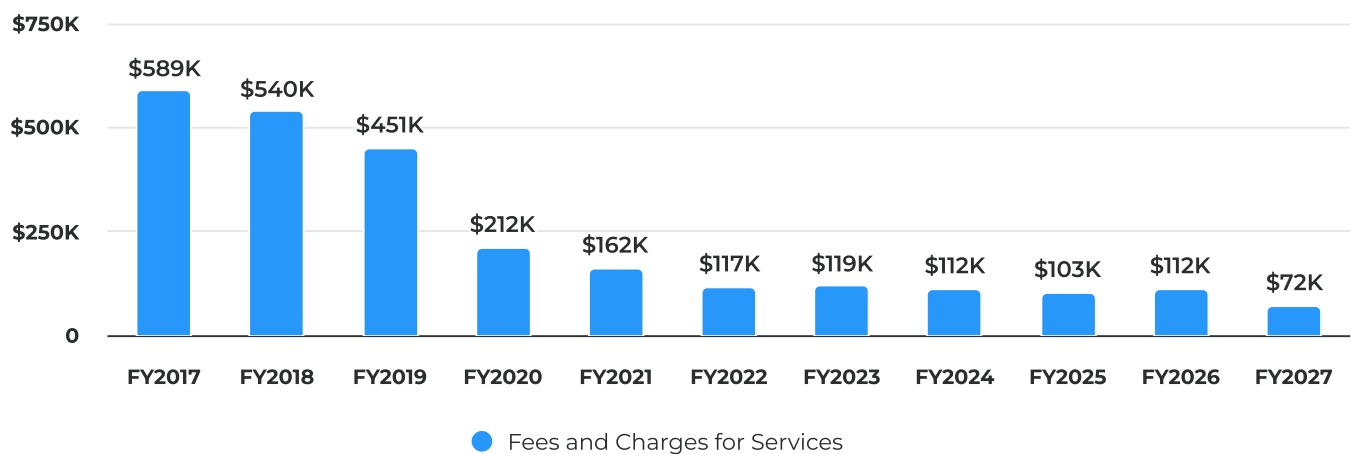
## Revenue Summary

Historical Revenues Across Revenue Source 2

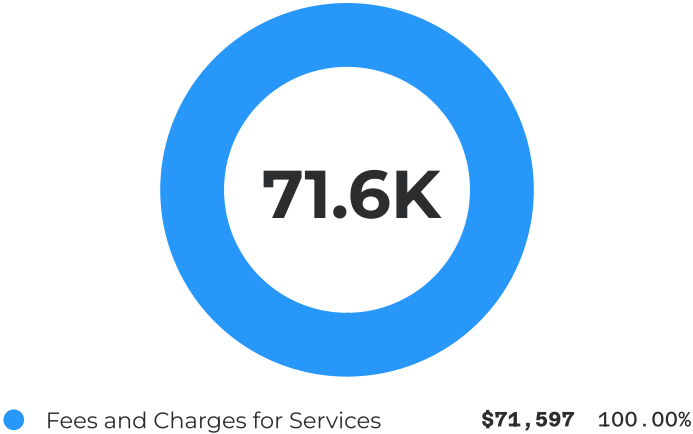


## Revenues by Revenue Source

Historical Revenues by Revenue Source



FY27 Revenues by Revenue Source



Revenues by Revenue Source

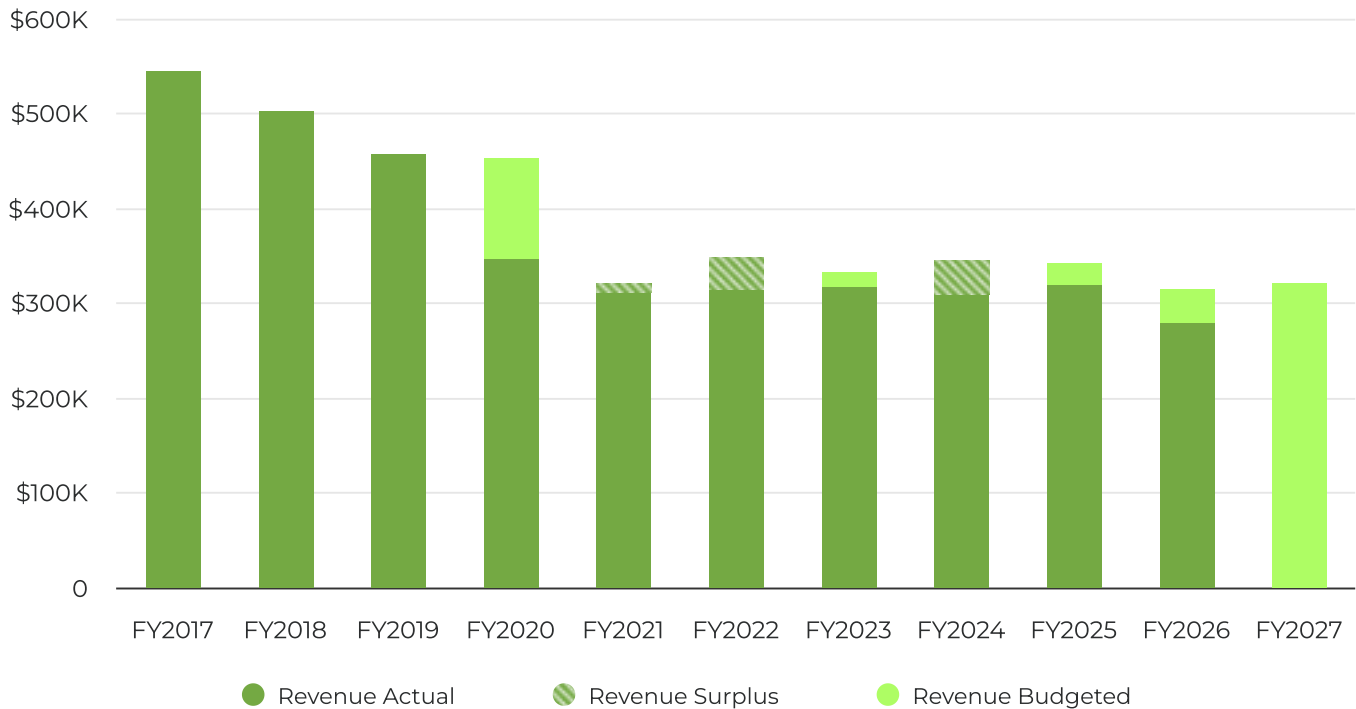
| Category                         | FY 2026 Actual     | FY 2026 Budgeted    | FY 2027 Budgeted   | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|----------------------------------|--------------------|---------------------|--------------------|--------------------------------------------------------|
| Fees and Charges for<br>Services | \$67,180.85        | \$112,319.71        | \$71,597.00        | -36.26%                                                |
| <b>Total Revenues</b>            | <b>\$67,180.85</b> | <b>\$112,319.71</b> | <b>\$71,597.00</b> | <b>-36.26%</b>                                         |

# 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 receipted in this line.

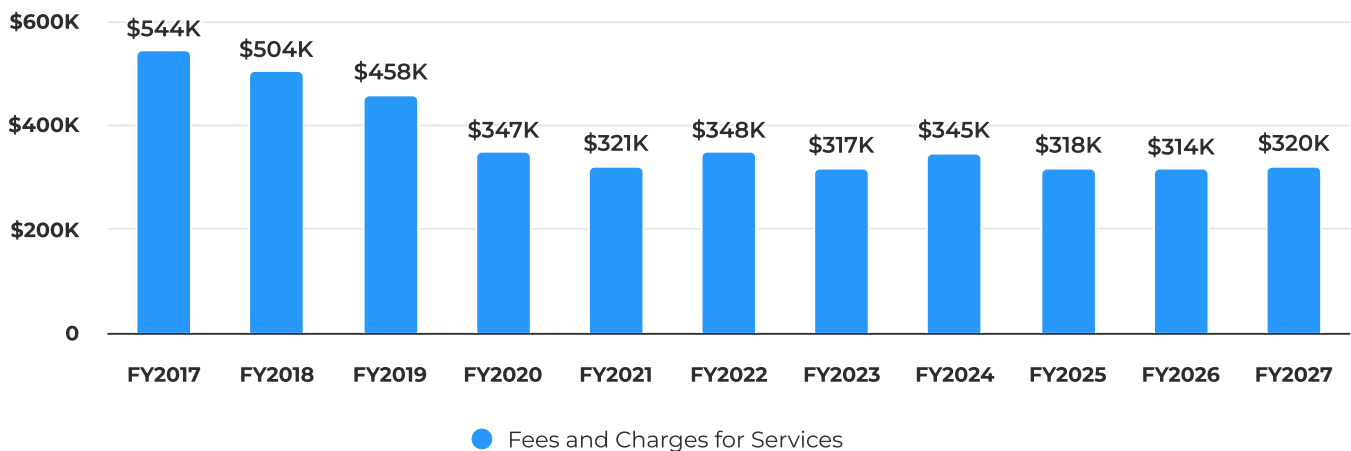
## Revenue Summary

Historical Revenues Across Revenue Source 2

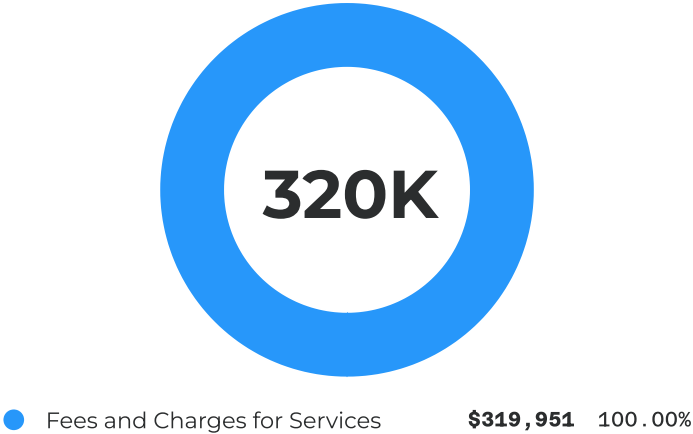


## Revenues by Revenue Source

Historical Revenues by Revenue Source



FY27 Revenues by Revenue Source



Revenues by Revenue Source

| Category                         | FY 2026 Actual      | FY 2026 Budgeted    | FY 2027 Budgeted    | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|----------------------------------|---------------------|---------------------|---------------------|--------------------------------------------------------|
| Fees and Charges for<br>Services | \$279,439.36        | \$314,499.70        | \$319,951.00        | 1.73%                                                  |
| <b>Total Revenues</b>            | <b>\$279,439.36</b> | <b>\$314,499.70</b> | <b>\$319,951.00</b> | <b>1.73%</b>                                           |

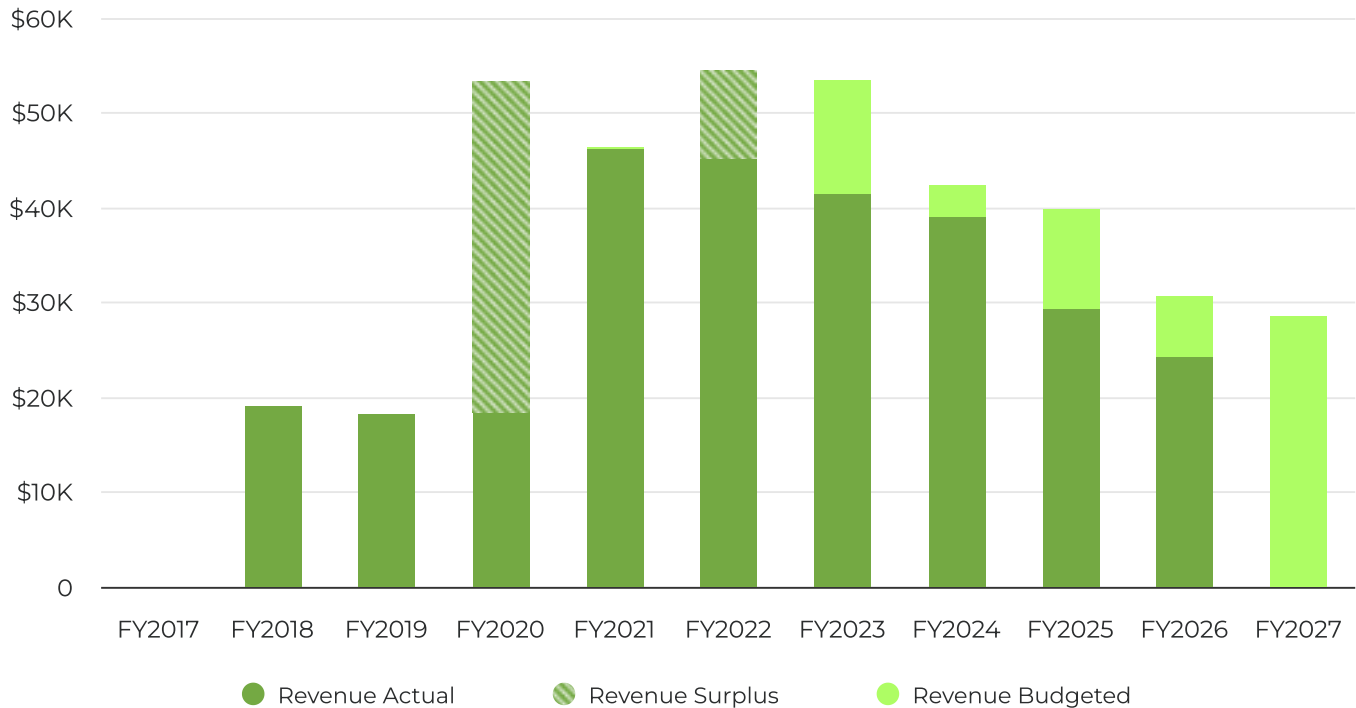


# State's Attorney Fees

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

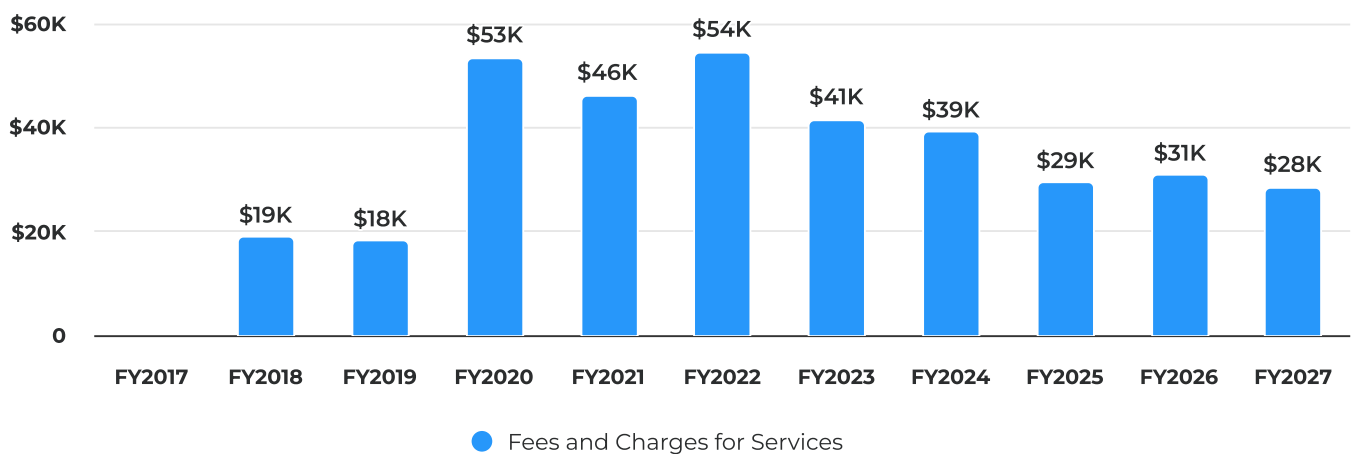
## Revenue Summary

Historical Revenues Across Revenue Source 2

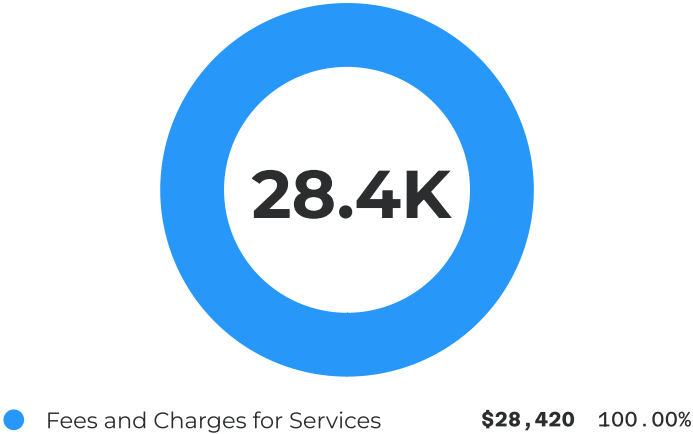


## Revenues by Revenue Source

Historical Revenues by Revenue Source



FY27 Revenues by Revenue Source



Revenues by Revenue Source

| Category                         | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|----------------------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Fees and Charges for<br>Services | \$24,128.73    | \$30,762.02      | \$28,420.00      | -7.61%                                                 |
| Total Revenues                   | \$24,128.73    | \$30,762.02      | \$28,420.00      | -7.61%                                                 |

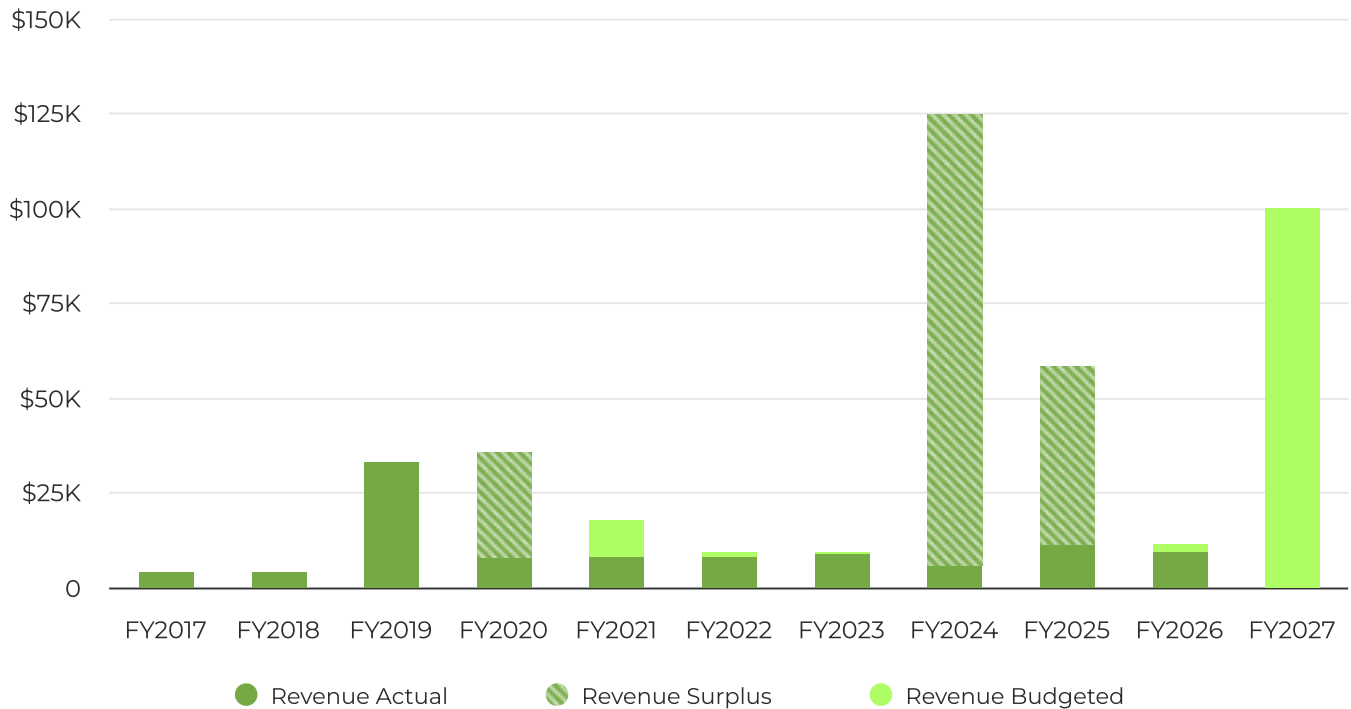


# Interest Income

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

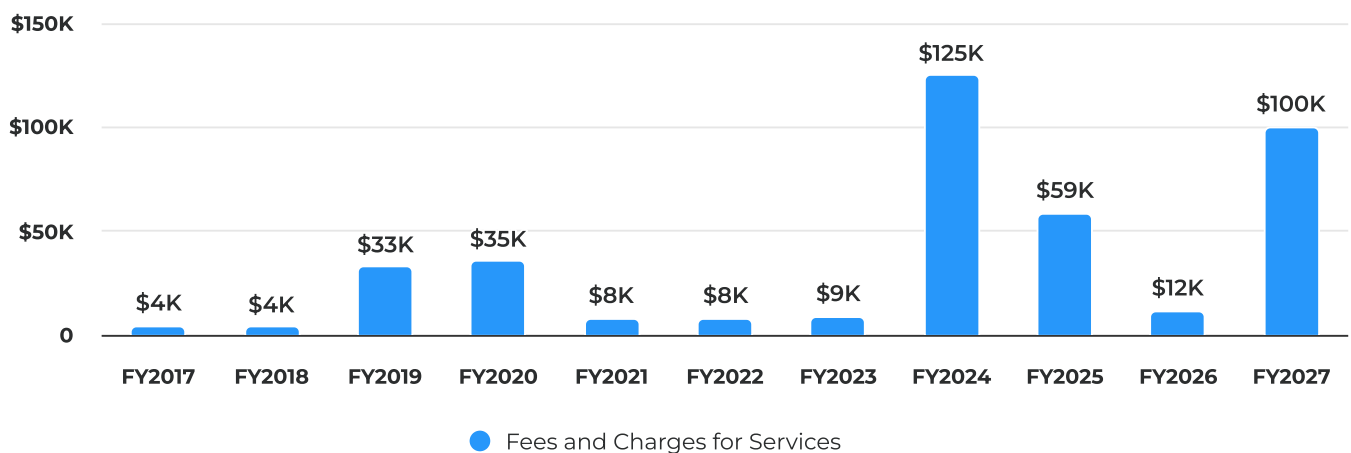
## Revenue Summary

Historical Revenues Across Revenue Source 2

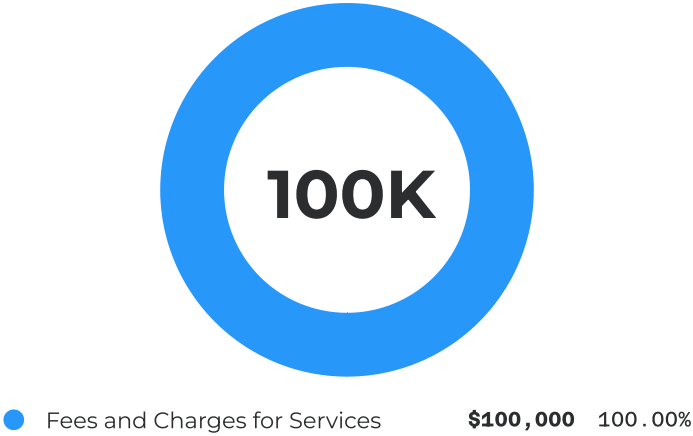


## Revenues by Revenue Source

Historical Revenues by Revenue Source



FY27 Revenues by Revenue Source



Revenues by Revenue Source

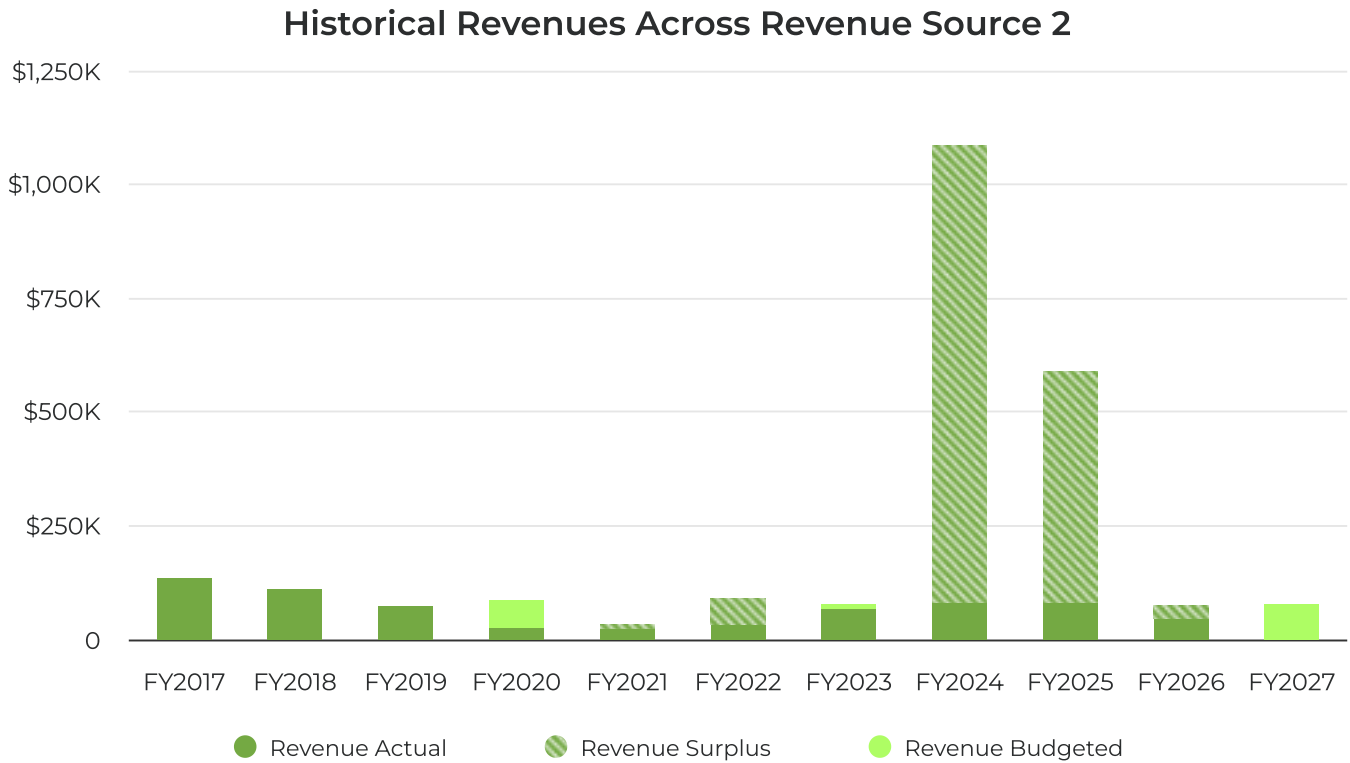
| Category                         | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|----------------------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Fees and Charges for<br>Services | \$9,291.50     | \$11,503.62      | \$100,000.00     | 769.29%                                                |
| Total Revenues                   | \$9,291.50     | \$11,503.62      | \$100,000.00     | 769.29%                                                |



# Misc. Reimbursement

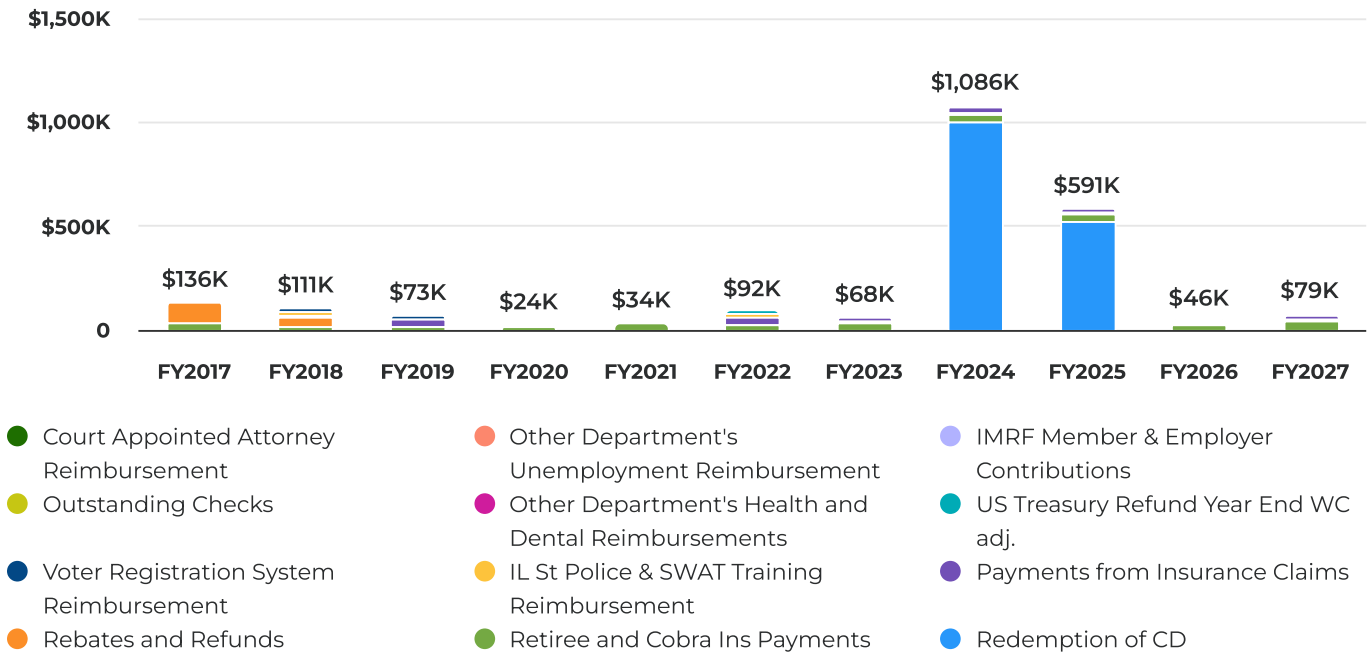
Miscellaneous reimbursements include the reimbursement from other departments for benefit packages, health insurance reimbursements, stipend reimbursements, training reimbursements, various rebates and refunds, etc.

## Revenue Summary

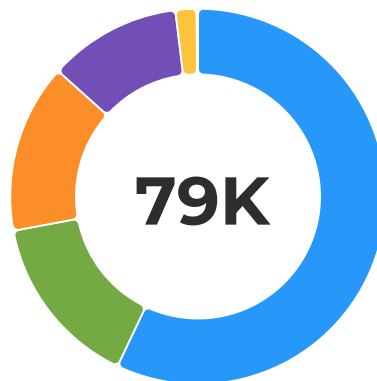


## Revenues by Revenue Source 3

### Historical Revenues by Revenue Source 3



### FY27 Revenues by Revenue Source 3



|                                                     |          |        |
|-----------------------------------------------------|----------|--------|
| Retiree and Cobra Ins Payments                      | \$45,052 | 57.06% |
| IL St Police & SWAT Training Reimbursement          | \$11,855 | 15.01% |
| Payments from Insurance Claims                      | \$11,499 | 14.56% |
| Rebates and Refunds                                 | \$9,024  | 11.43% |
| Other Department's Health and Dental Reimbursements | \$1,436  | 1.82%  |
| US Treasury Refund Year End WC adj.                 | \$67     | 0.08%  |
| Other Department's Unemployment Reimbursement       | \$25     | 0.03%  |

### Revenues by Revenue Source 3

| Category                                                  | FY 2026 Actual     | FY 2026 Budgeted   | FY 2027 Budgeted   | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-----------------------------------------------------------|--------------------|--------------------|--------------------|--------------------------------------------------------|
| Retiree and Cobra Ins<br>Payments                         | \$37,723.08        | \$26,450.28        | \$45,052.00        | 70.33%                                                 |
| Rebates and Refunds                                       | \$10,144.43        | \$5,297.96         | \$9,024.00         | 70.33%                                                 |
| IL St Police & SWAT<br>Training<br>Reimbursement          | \$12,760.00        | \$6,960.00         | \$11,855.00        | 70.33%                                                 |
| Payments from<br>Insurance Claims                         | \$15,070.99        | \$6,750.89         | \$11,499.00        | 70.33%                                                 |
| US Treasury Refund<br>Year End WC adj.                    | -                  | \$39.29            | \$67.00            | 70.53%                                                 |
| Other Department's<br>Health and Dental<br>Reimbursements | -                  | \$843.26           | \$1,436.00         | 70.29%                                                 |
| Other Department's<br>Unemployment<br>Reimbursement       | -                  | \$14.65            | \$25.00            | 70.65%                                                 |
| <b>Total Revenues</b>                                     | <b>\$75,698.50</b> | <b>\$46,356.33</b> | <b>\$78,958.00</b> | <b>70.33%</b>                                          |

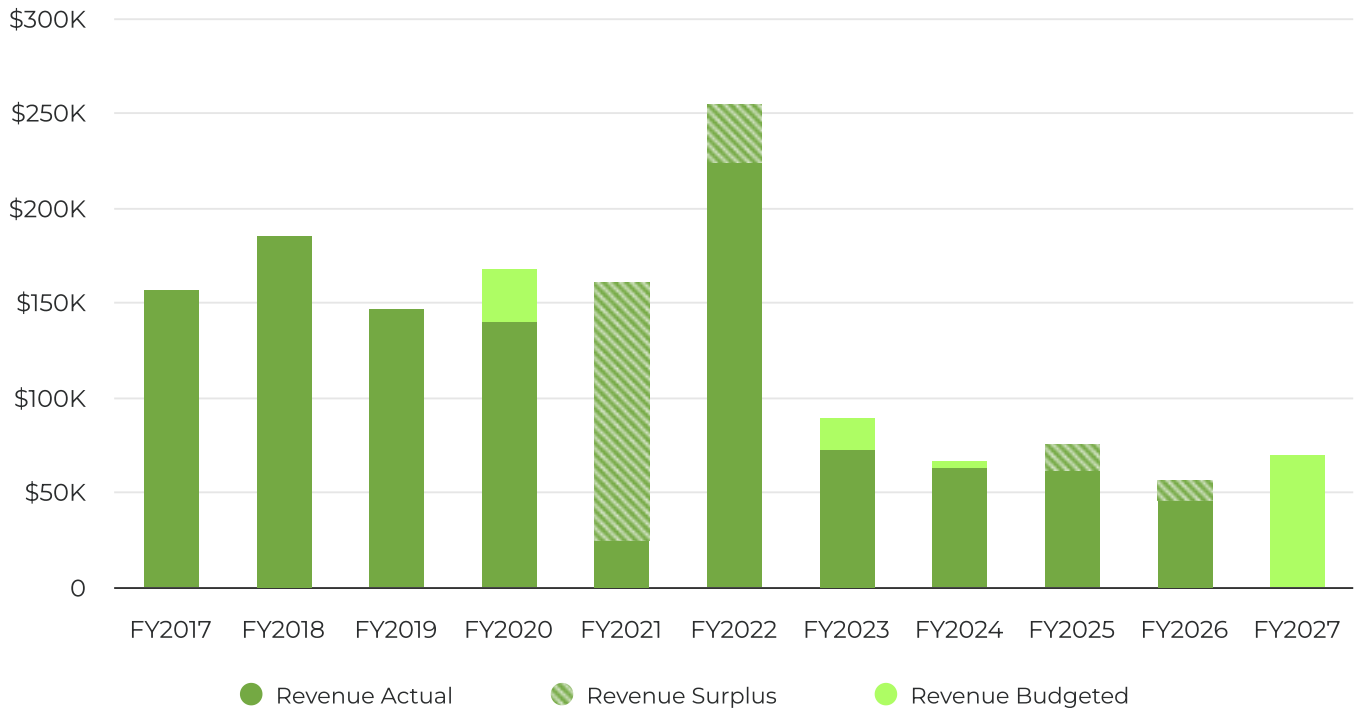


# Miscellaneous

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.

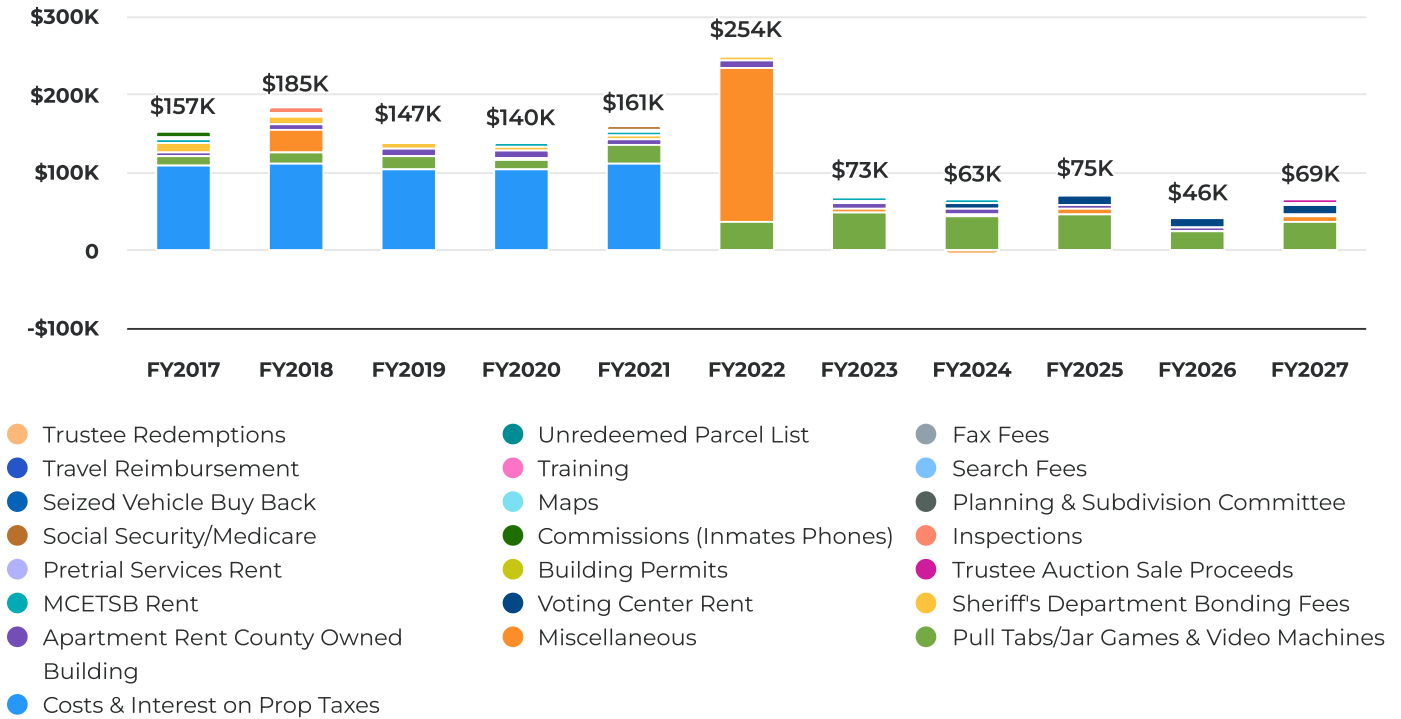
## Revenue Summary

Historical Revenues Across Revenue Source 2

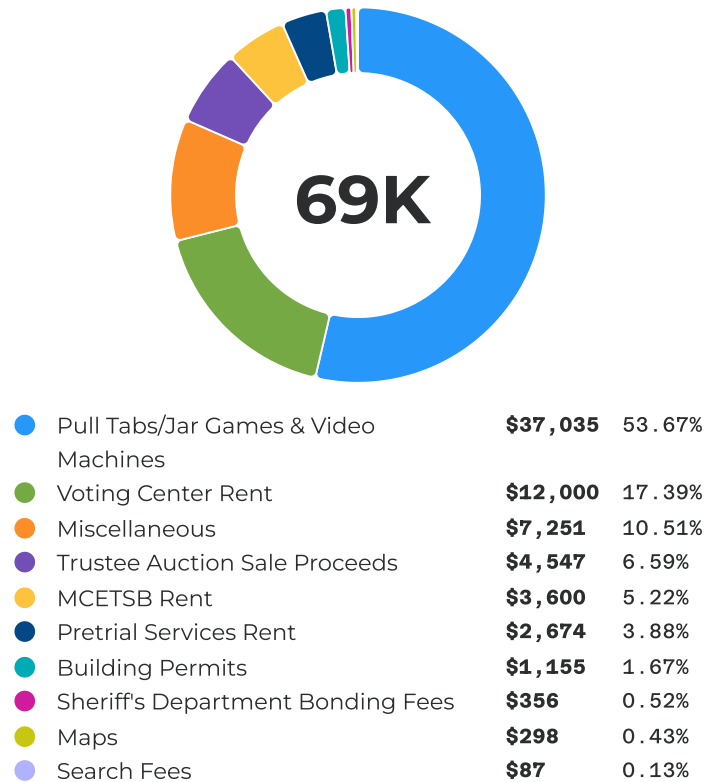


## Revenues by Revenue Source 3

### Historical Revenues by Revenue Source 3



### FY27 Revenues by Revenue Source 3



### Revenues by Revenue Source 3

| Category                                   | FY 2026 Actual     | FY 2026 Budgeted   | FY 2027 Budgeted   | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|--------------------------------------------|--------------------|--------------------|--------------------|--------------------------------------------------------|
| Trustee Auction Sale Proceeds              | \$2,970.67         | \$2,834.41         | \$4,547.00         | 60.42%                                                 |
| Search Fees                                | \$10.00            | \$54.00            | \$87.00            | 61.11%                                                 |
| MCETSB Rent                                | \$3,600.00         | -                  | \$3,600.00         | -                                                      |
| Voting Center Rent                         | \$12,000.00        | \$12,000.00        | \$12,000.00        | -                                                      |
| Apartment Rent<br>County Owned<br>Building | -\$375.00          | \$3,600.00         | -                  | -100.00%                                               |
| Pretrial Services Rent                     | \$2,083.68         | \$1,666.94         | \$2,674.00         | 60.41%                                                 |
| Sheriff's Department<br>Bonding Fees       | \$30.00            | \$222.00           | \$356.00           | 60.36%                                                 |
| Maps                                       | \$180.00           | \$186.00           | \$298.00           | 60.22%                                                 |
| Building Permits                           | \$700.00           | \$720.00           | \$1,155.00         | 60.42%                                                 |
| Pull Tabs/Jar Games &<br>Video Machines    | \$33,985.93        | \$24,440.93        | \$37,035.00        | 51.53%                                                 |
| Miscellaneous                              | \$1,344.64         | -                  | \$7,251.00         | -                                                      |
| <b>Total Revenues</b>                      | <b>\$56,529.92</b> | <b>\$45,724.28</b> | <b>\$69,003.00</b> | <b>50.91%</b>                                          |

## Personnel Summary

## Summary of Goals



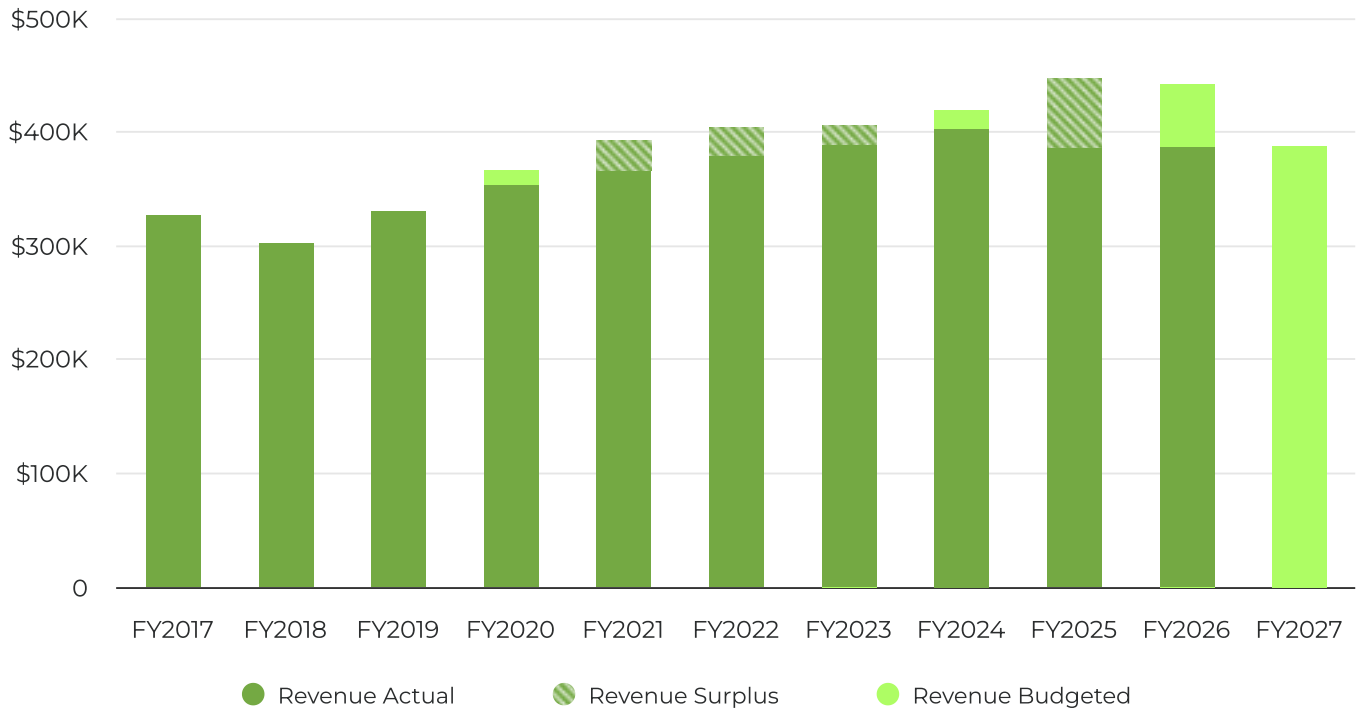


# Dispatching Services

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.

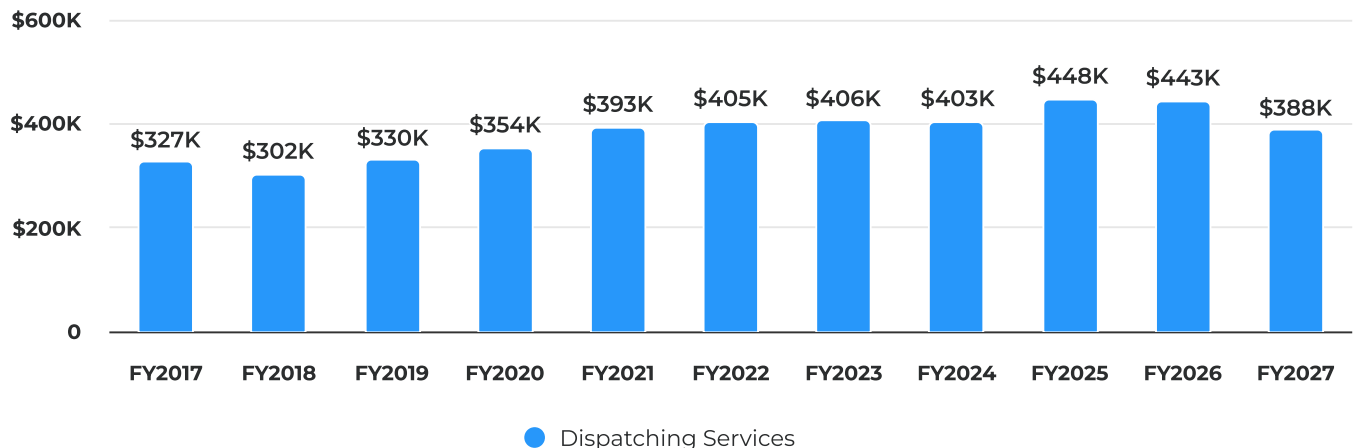
## Revenue Summary

Historical Revenues Across Revenue Source 2

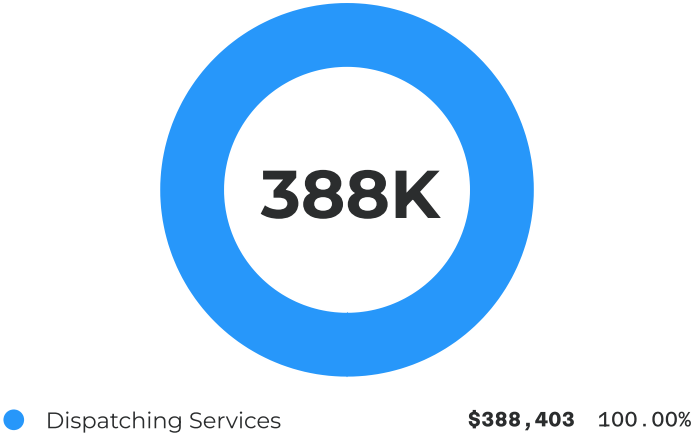


## Revenues by Revenue Source 2

Historical Revenues by Revenue Source 2



FY27 Revenues by Revenue Source 2



Revenues by Revenue Source 2

| Category             | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|----------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Dispatching Services | \$385,580.23   | \$442,915.00     | \$388,403.00     | -12.31%                                                |
| Total Revenues       | \$385,580.23   | \$442,915.00     | \$388,403.00     | -12.31%                                                |

Personnel Summary

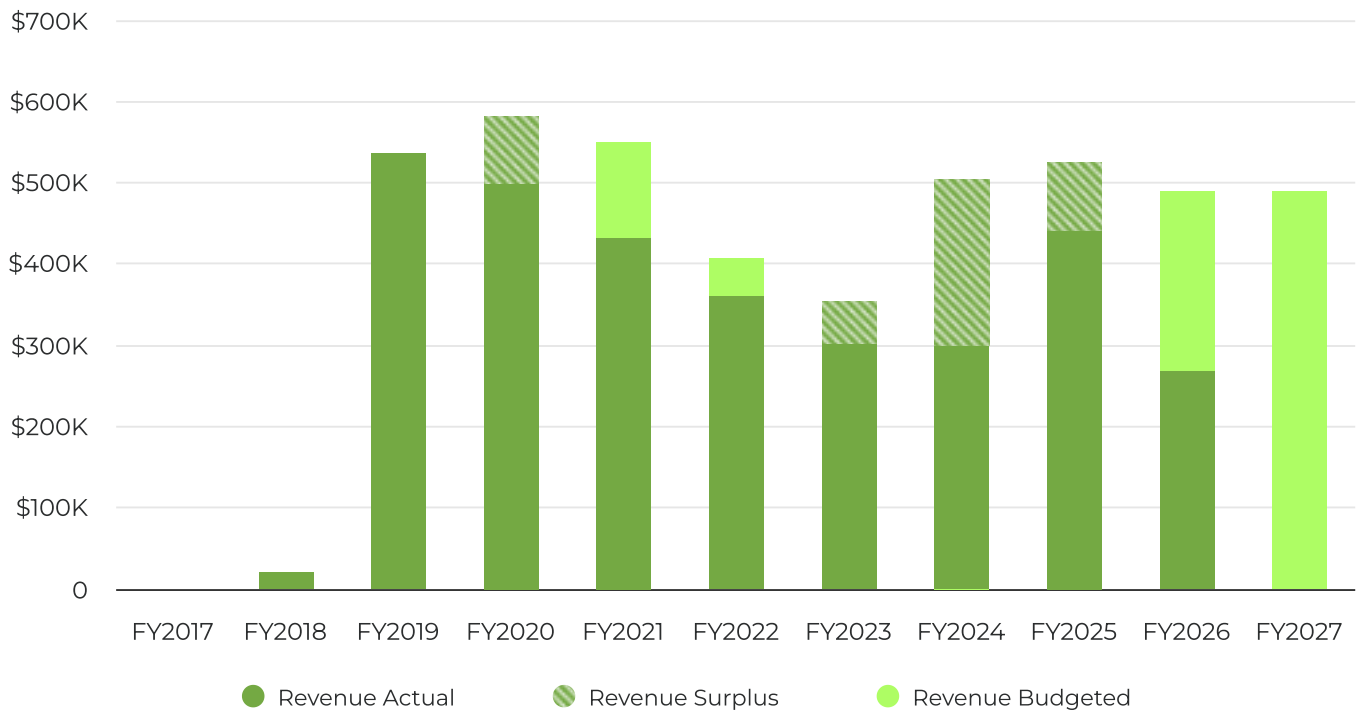
Summary of Goals

# 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.

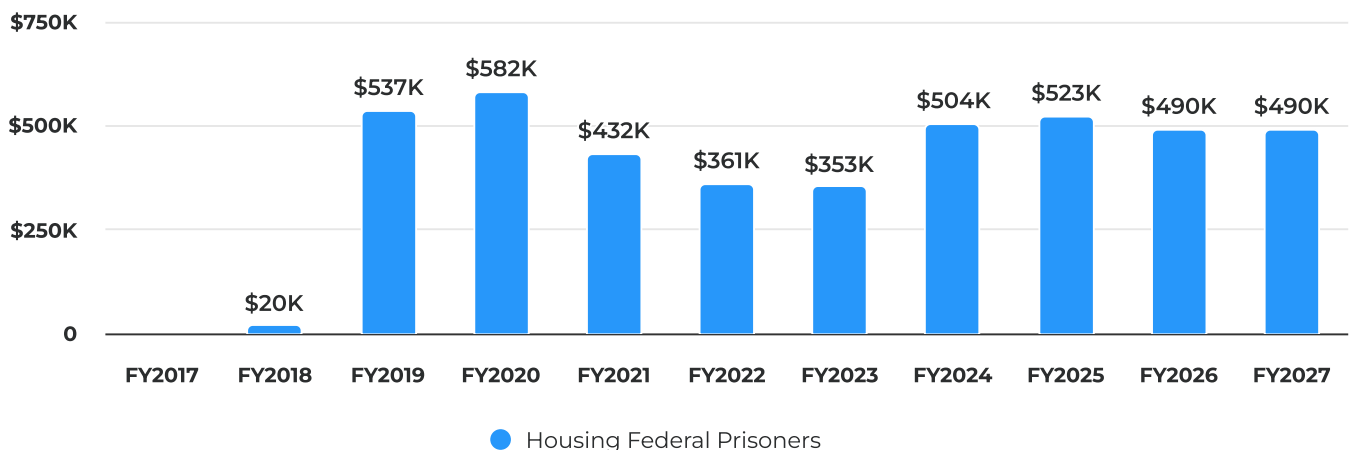
## Revenue Summary

Historical Revenues Across Revenue Source 2

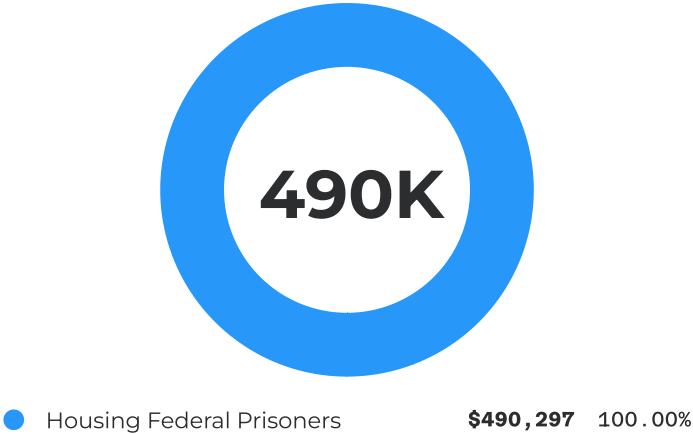


## Revenues by Revenue Source 2

Historical Revenues by Revenue Source 2



FY27 Revenues by Revenue Source 2



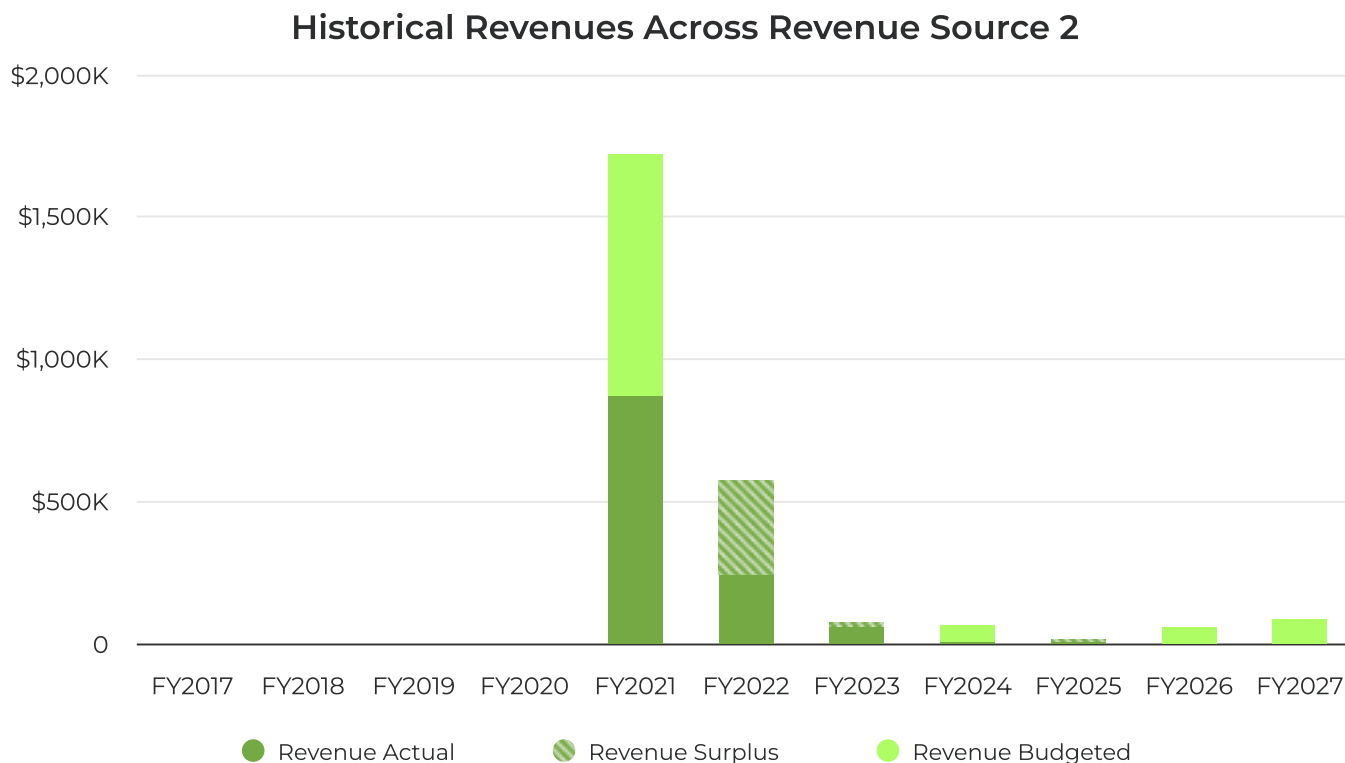
Revenues by Revenue Source 2

| Category                     | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|------------------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Housing Federal<br>Prisoners | \$268,465.59   | \$490,267.44     | \$490,297.00     | 0.01%                                                  |
| Total Revenues               | \$268,465.59   | \$490,267.44     | \$490,297.00     | 0.01%                                                  |

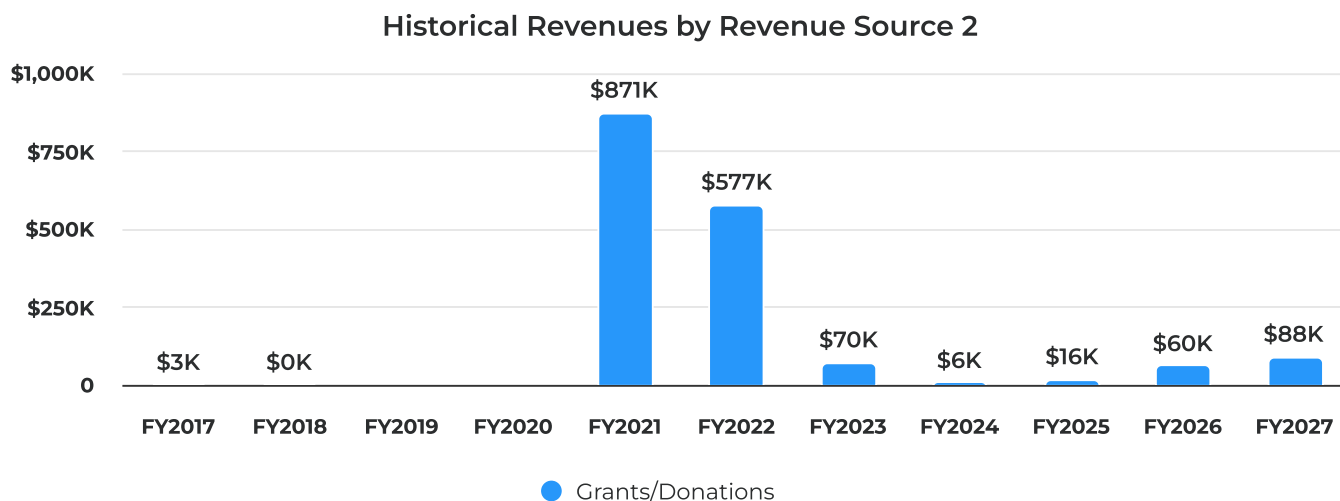
# Grants/Donations

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

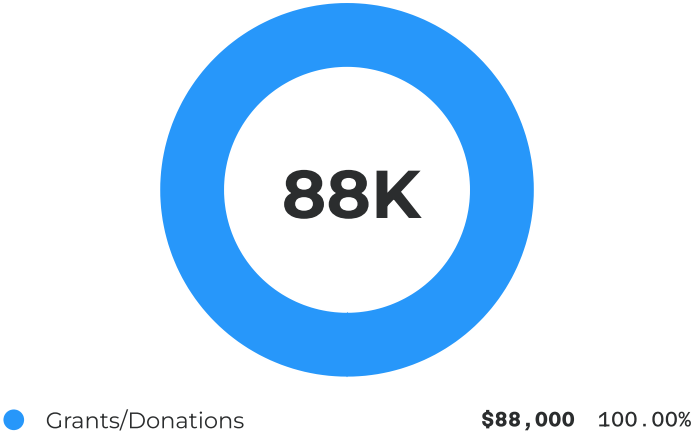
## Revenue Summary



## Revenues by Revenue Source 2



FY27 Revenues by Revenue Source 2



Revenues by Revenue Source 2

| Category         | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|------------------|----------------|------------------|------------------|--------------------------------------------------------|
| Grants/Donations | \$2,199.02     | \$60,480.00      | \$88,000.00      | 45.50%                                                 |
| Total Revenues   | \$2,199.02     | \$60,480.00      | \$88,000.00      | 45.50%                                                 |

# Transfers In

## Special Fund Transfers Into General Fund Budgeted

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 - \$65,000

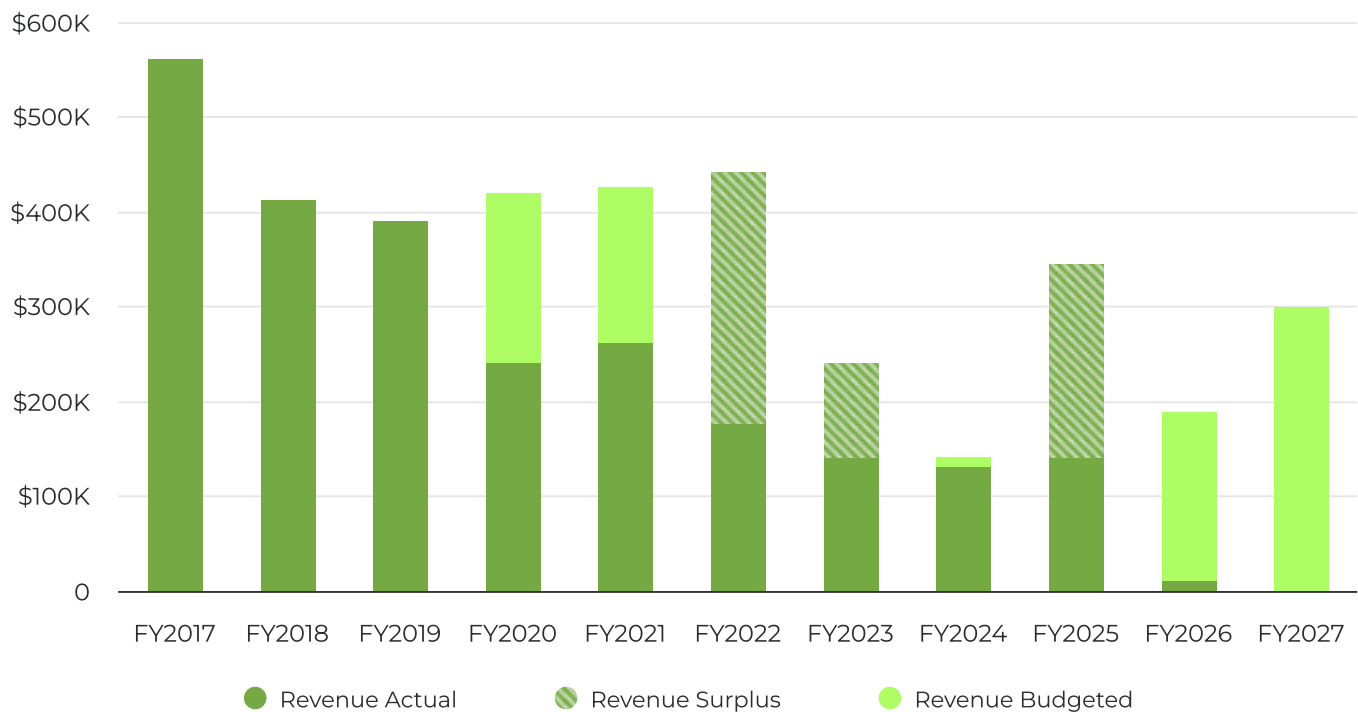
Court Security Fund - \$65,000

Animal Control \$48,960

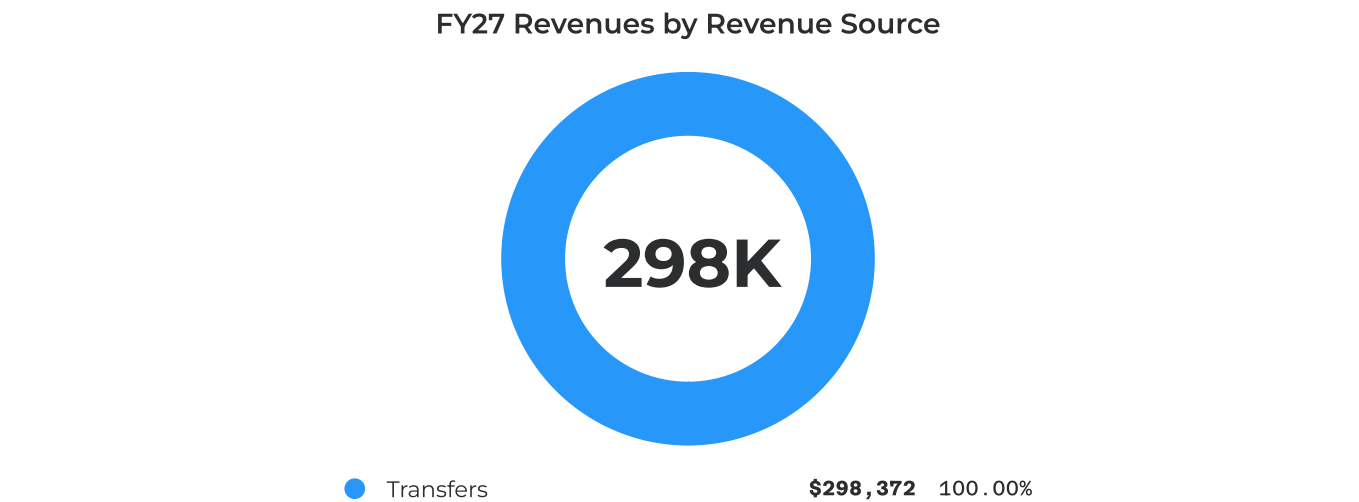
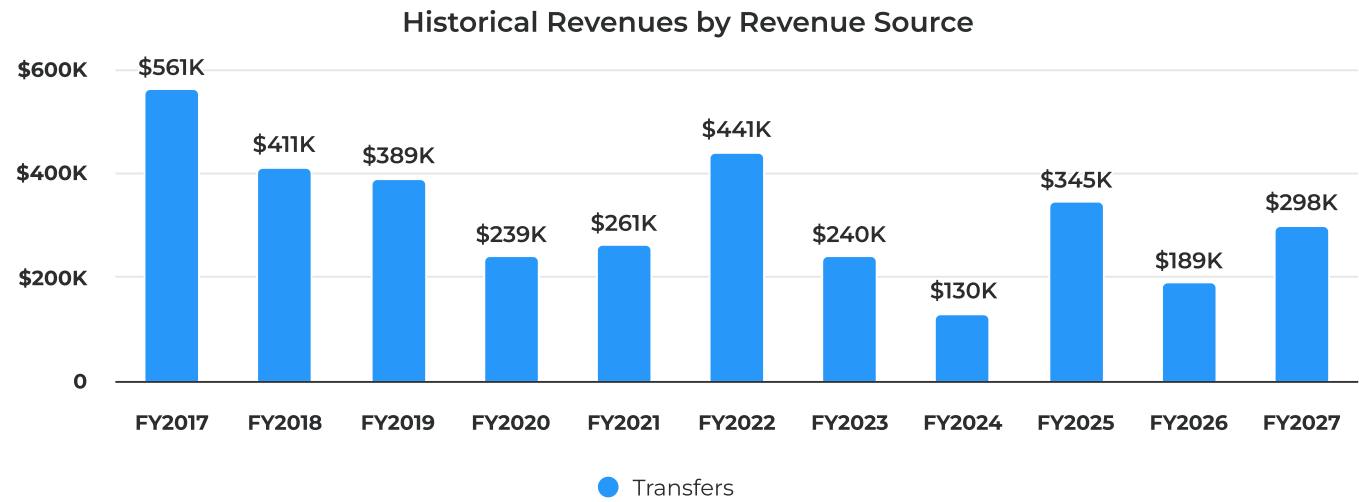
Grant Fund for AOIC Grant for Public Defender Stipend Reimbursement - \$11,072

## Revenue Summary

### Historical Revenues Across Revenue Source 2



## Revenues by Revenue Source

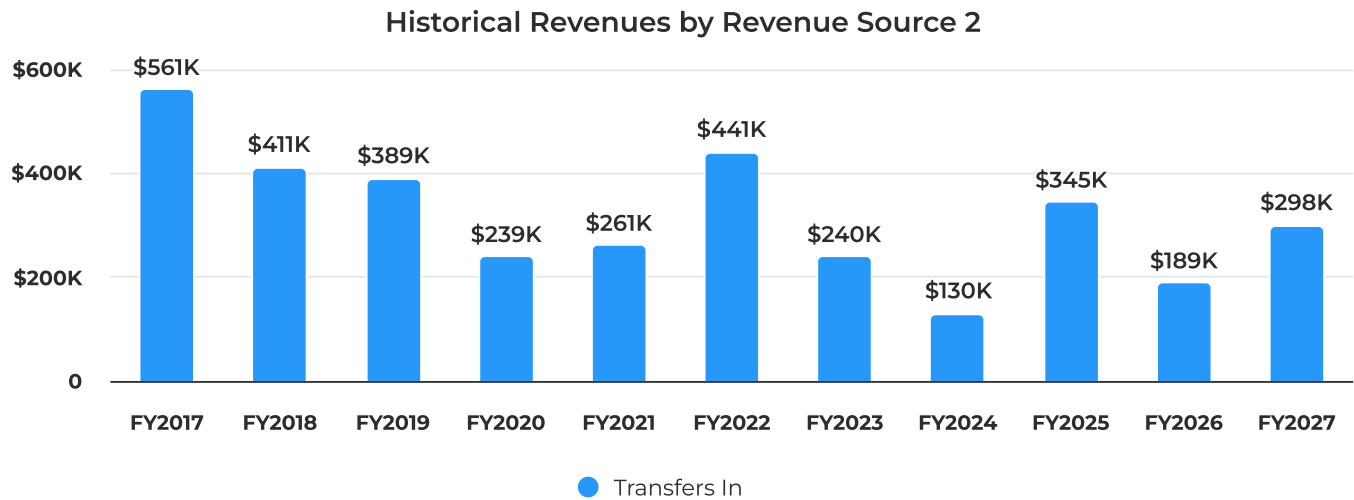


### Revenues by Revenue Source

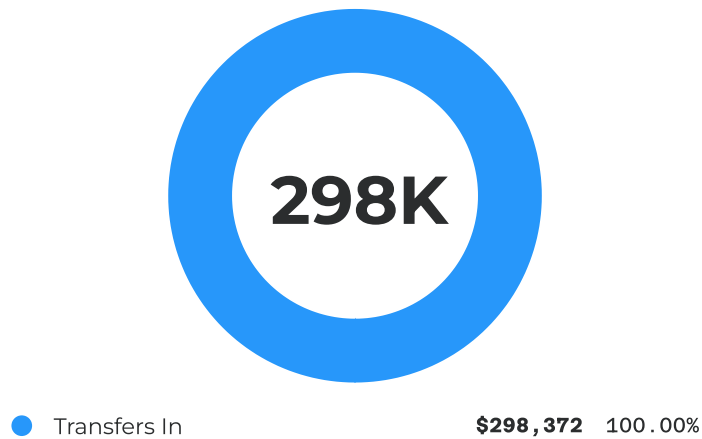
| Category       | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|----------------|----------------|------------------|------------------|--------------------------------------------------------|
| Transfers      | \$10,243.26    | \$188,900.00     | \$298,372.00     | 57.95%                                                 |
| Total Revenues | \$10,243.26    | \$188,900.00     | \$298,372.00     | 57.95%                                                 |



## Revenues by Revenue Source 2



### FY27 Revenues by Revenue Source 2



### Revenues by Revenue Source 2

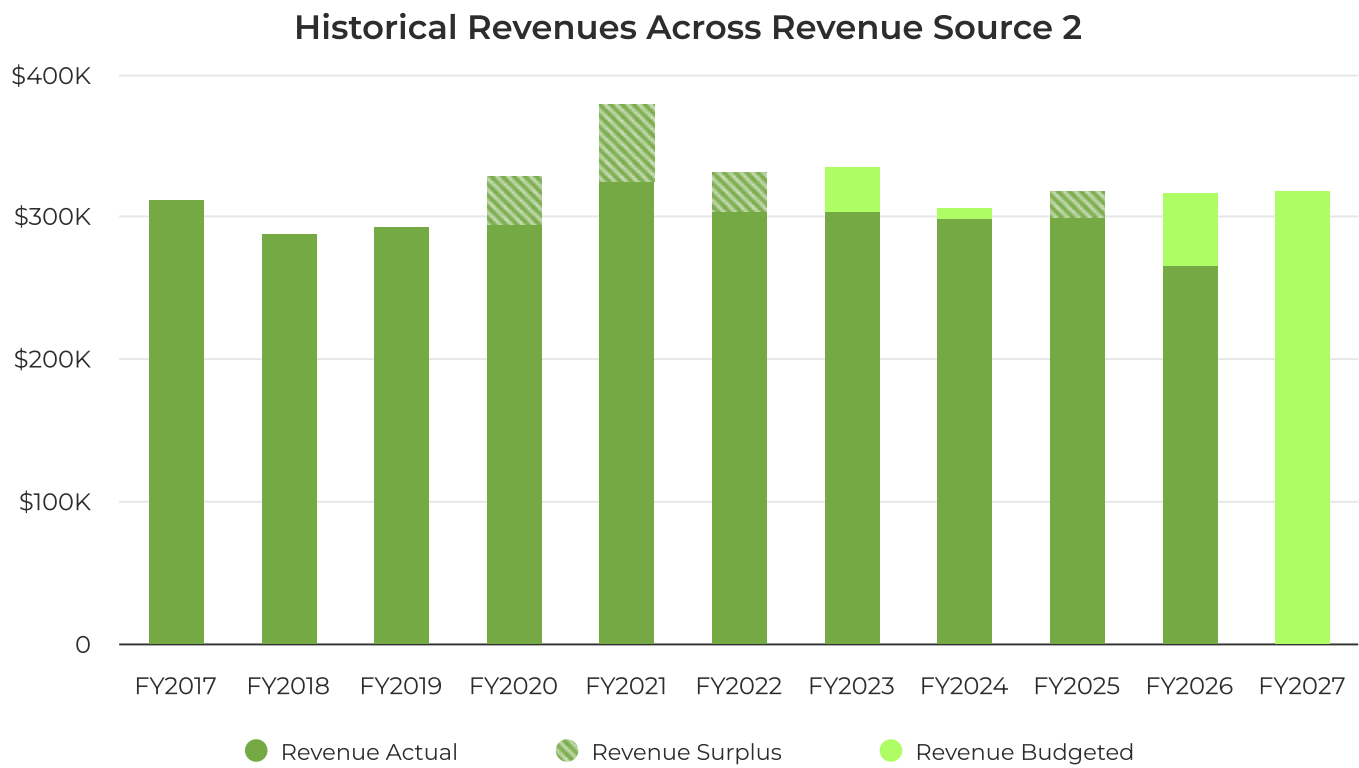
| Category              | FY 2026 Actual     | FY 2026 Budgeted    | FY 2027 Budgeted    | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|-----------------------|--------------------|---------------------|---------------------|--------------------------------------------------------|
| Transfers In          | \$10,243.26        | \$188,900.00        | \$298,372.00        | 57.95%                                                 |
| <b>Total Revenues</b> | <b>\$10,243.26</b> | <b>\$188,900.00</b> | <b>\$298,372.00</b> | <b>57.95%</b>                                          |

# County Clerk General Fund

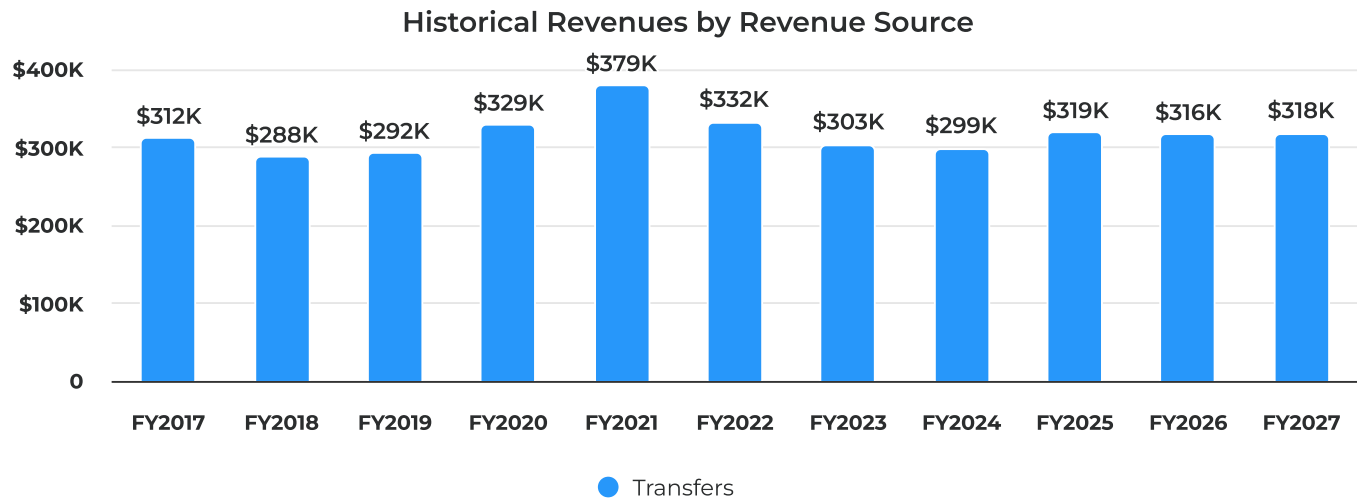
The fees collected by the County Clerk & Recorder's office that are transferred from the County Clerk General Fund into the County's General Fund. These include the County's portion of fees collected for recorded documents, marriage and civil union license, copies of certified and genealogy vital records,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

The County Clerk General Fund has a budget of \$1,000,000 appropriated to cover expenses.

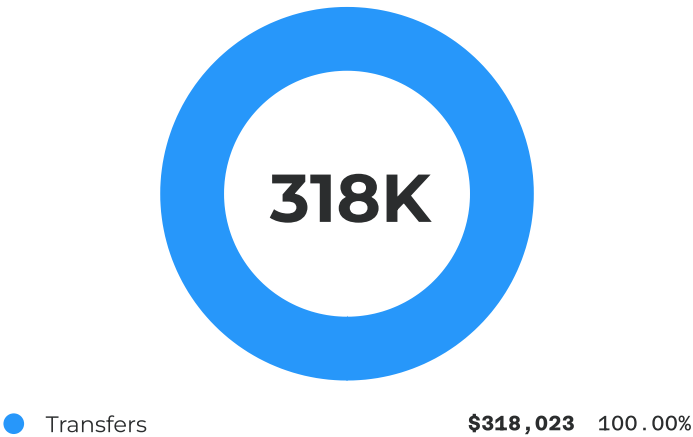
## Revenue Summary



# Revenues by Revenue Source



FY27 Revenues by Revenue Source

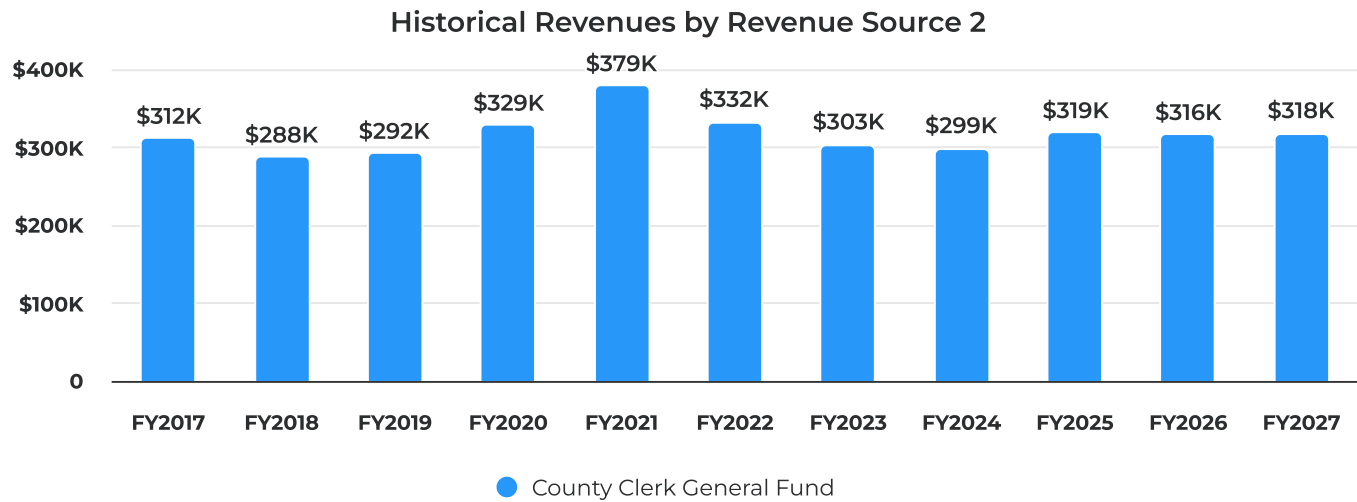


## Revenues by Revenue Source

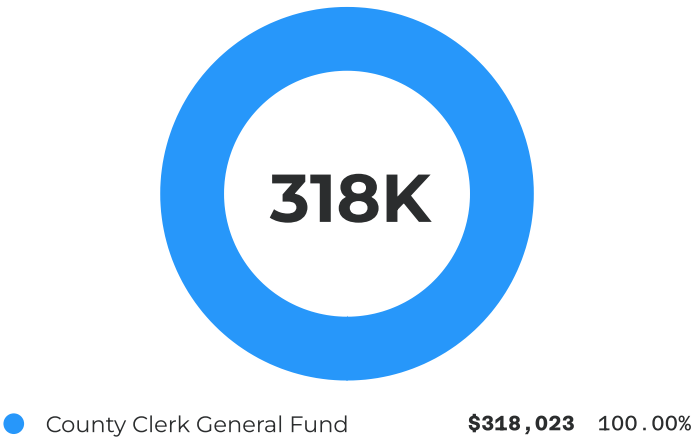
| Category       | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|----------------|----------------|------------------|------------------|--------------------------------------------------------|
| Transfers      | \$265,019.14   | \$316,211.96     | \$318,023.00     | 0.57%                                                  |
| Total Revenues | \$265,019.14   | \$316,211.96     | \$318,023.00     | 0.57%                                                  |



## Revenues by Revenue Source 2



### FY27 Revenues by Revenue Source 2



### Revenues by Revenue Source 2

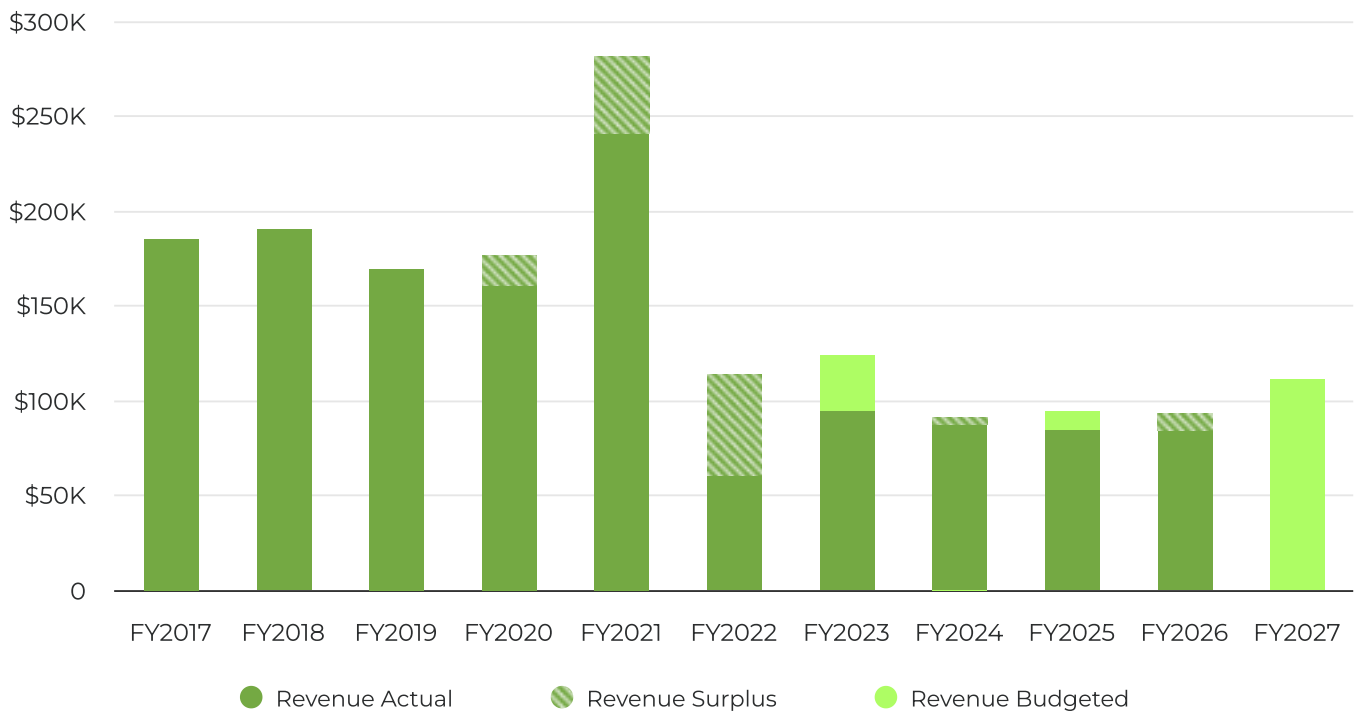
| Category                  | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs.<br>FY 2027 Budgeted (%<br>Change) |
|---------------------------|----------------|------------------|------------------|--------------------------------------------------------|
| County Clerk General Fund | \$265,019.14   | \$316,211.96     | \$318,023.00     | 0.57%                                                  |
| Total Revenues            | \$265,019.14   | \$316,211.96     | \$318,023.00     | 0.57%                                                  |

# Real Estate Stamp Tax

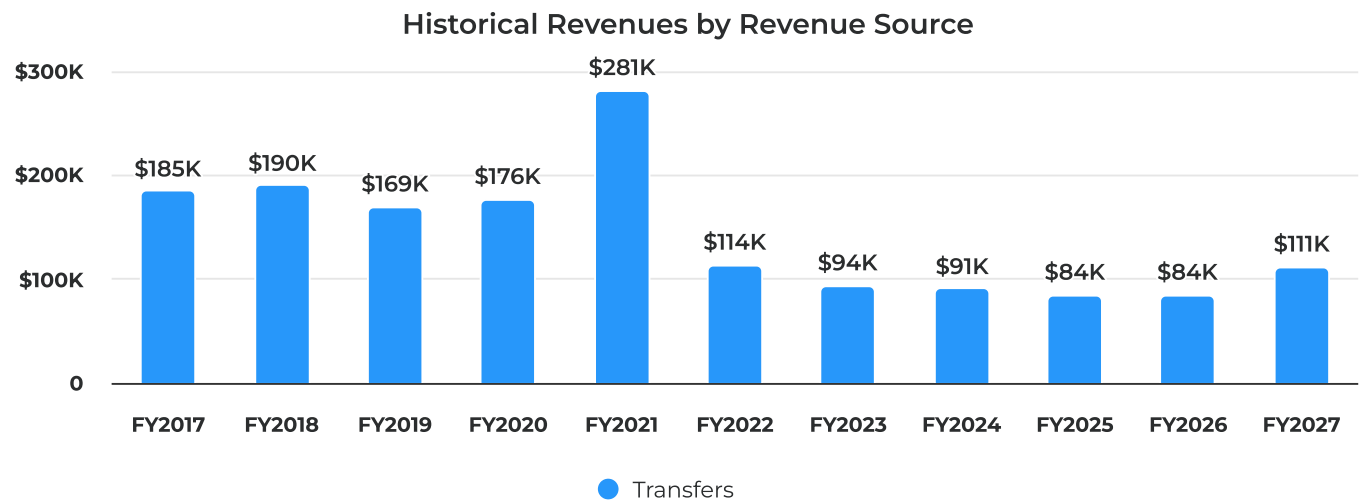
Anyone who purchases property within county limits must pay real estate transfer tax stamps. Prior to FY 2022, the amount collected included reimbursement to the County for purchasing physical real estate transfer tax stamps from the State, along with a tax of \$0.25 per \$500 of the transaction value. Beginning in FY 2022, the County transitioned to electronic transfer stamps and no longer incurred costs for purchasing stamps from the State. At that time, the tax collected was remitted directly to the State at the time of recording, which accounts for the decrease in receipts. The County continues to receive a tax of \$0.25 per \$500 of the transaction value.

## Revenue Summary

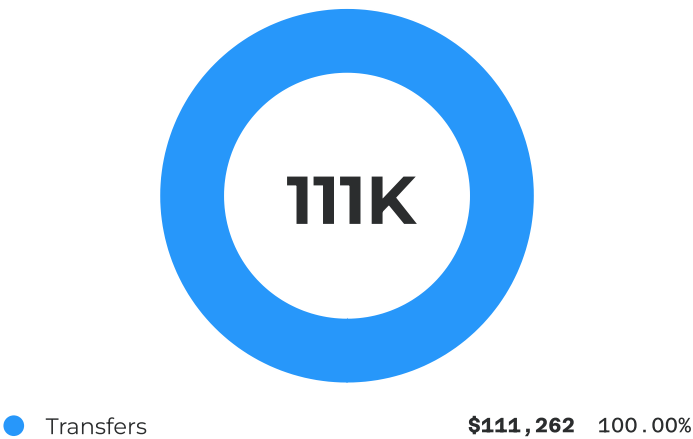
Historical Revenues Across Revenue Source 2



## Revenues by Revenue Source



FY27 Revenues by Revenue Source

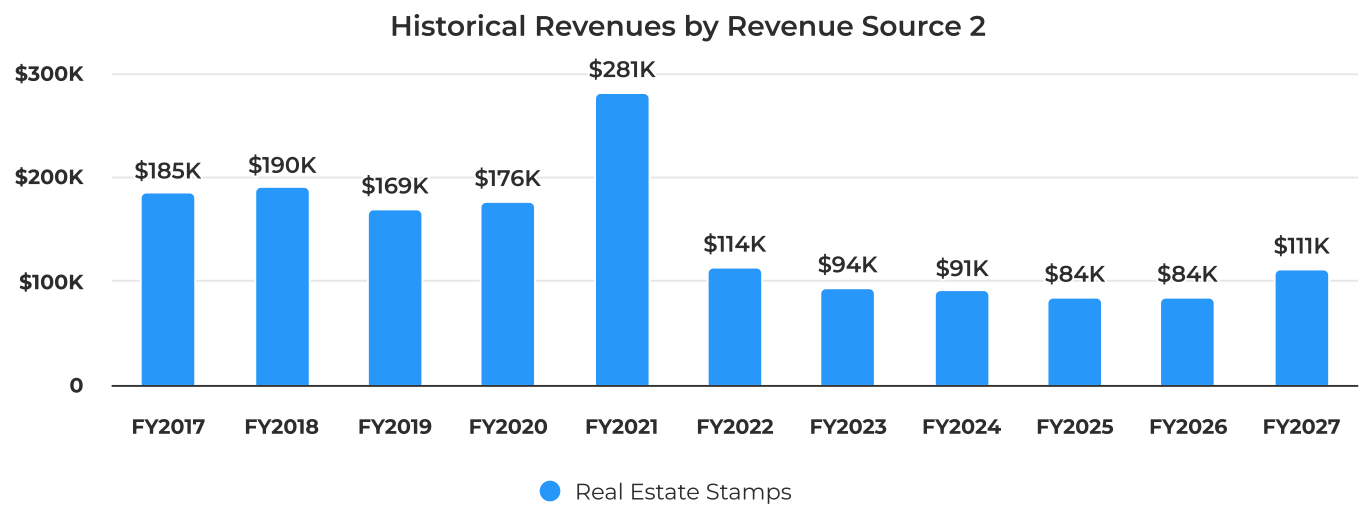


### Revenues by Revenue Source

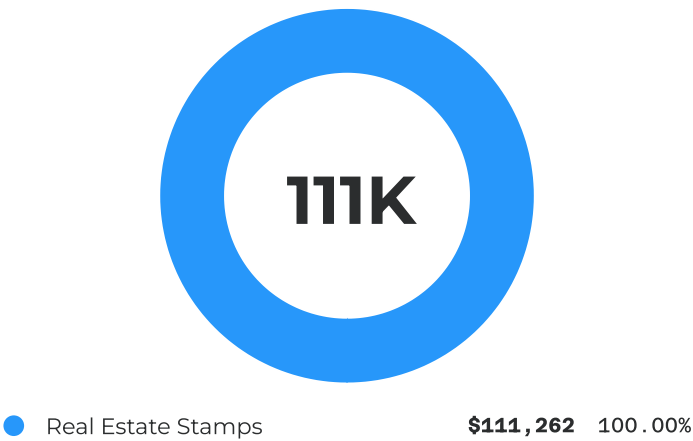
| Category       | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|----------------|----------------|------------------|------------------|--------------------------------------------------|
| Transfers      | \$93,313.00    | \$84,394.20      | \$111,262.00     | 31.84%                                           |
| Total Revenues | \$93,313.00    | \$84,394.20      | \$111,262.00     | 31.84%                                           |



## Revenues by Revenue Source 2



FY27 Revenues by Revenue Source 2



### Revenues by Revenue Source 2

| Category           | FY 2026 Actual | FY 2026 Budgeted | FY 2027 Budgeted | FY 2026 Budgeted vs. FY 2027 Budgeted (% Change) |
|--------------------|----------------|------------------|------------------|--------------------------------------------------|
| Real Estate Stamps | \$93,313.00    | \$84,394.20      | \$111,262.00     | 31.84%                                           |
| Total Revenues     | \$93,313.00    | \$84,394.20      | \$111,262.00     | 31.84%                                           |

## Personnel Summary

## Summary of Goals



# Capital Improvement Plan

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 it's 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

Voting Center Parking Lot Expansion - Finished in 20 the parking lot of the Voting Center across the street from the Courthouse.

## **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.

Courthouse Interior Lighting Improvements - As part of the HVAC project, the lighting in the Courthouse that was in the dropped tile ceiling had been upgraded to LED. The county is continuing to look at upgrading the lighting fixtures hanging from the original ceiling that is more like a pendenent.

Voting Center Parking Lot Expansion - The county has entered into a contract for expanding the parking lot to the east of the Voting Center across the street from the Courthouse.

## **Projects Being Considered**





## 6.0 Capital Improvement Plan

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Courthouse East, West and South Staircase Upgrades - The county is looking at rehabbing the stone work of the east, west and south side of the Courthouse.

ADA Entrance to Main Courtroom - The county is considering trying to add an ADA accessible entrance to Courtroom A or the main courtroom.

Demolition of County Owned Buildings North of Courthouse and East of Voting Center

Expansion of Parking Lot to East of Voting Center

