

**MACOUPIN COUNTY BOARD
RESOLUTION No. 2023.20**

**A Resolution Establishing Appropriations for the General Fund and
Special Funds for Fiscal Year 2023-2024**

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

WHEREAS, the Finance Committee met on May 4, 2023, June 6, 2023, June 12, 2023, June 21, 2023, June 29, 2023, July 11, 2023, and August 1, 2023 in public to hold discussions on the FY 2023-2024 budget; therefore

BE IT RESOLVED, the Macoupin County Board establishes appropriations for the Fiscal Year 2023-2024 general fund budget totaling \$9,440,118.60 as enumerated in the following; and


BE IT FURTHER RESOLVED, the Macoupin County Board establishes appropriations for the Fiscal Year 2023-2024 special fund budgets as enumerated in the following; and

BE IT FURTHER RESOLVED, that unless otherwise noted the appropriation for each office/department shall be effective for the period of September 1, 2023 through August 31, 2024.


SIGNED this 8th day of August, 2023.

Voting Yes: 16

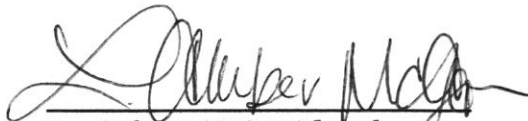
Voting No: 0



Larry Schmidt
Chairman of the Board
Macoupin County, Illinois



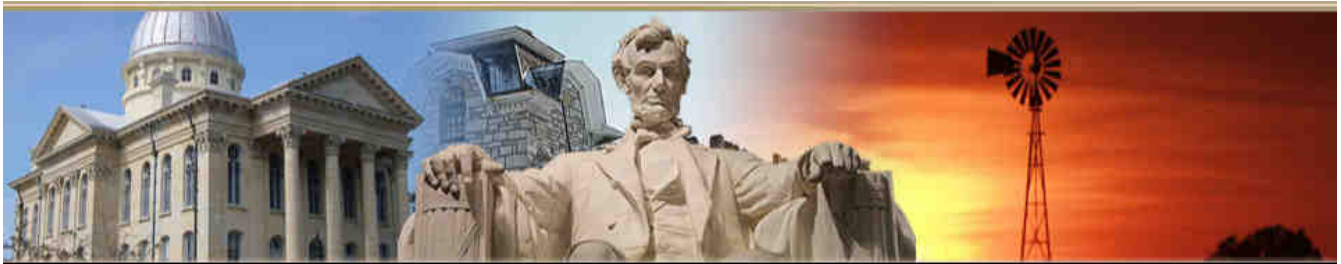
Pete Duncan
Clerk
Macoupin County, Illinois



L. Amber McGartland
Treasurer
Macoupin County, Illinois



County of Macoupin FY 2023-2024 Budget



Adopted Version - 8/08/2023

Last updated 08/09/23





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INTRODUCTION





Transmittal Letter

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

The County Clerk's office is pleased to present you the FY2023-2024 budget.

The Macoupin County FY 2023-2024 Budget is presented in a visual format with plenty of data, charts and graphs for the end users. In addition, photos and narratives make this budget presentation more representative of what Macoupin County residents have come to expect regarding transparency and fiscal management.

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

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

Consider, while all departments received their full budget request this year and all approved by the Board salary increases have been budgeted for, our General Fund balance has never been higher. When I took office in 2010, the reserve balance was \$2.6 million. As of July 31st this year, the reserve balance has grown to \$8 million. We have achieved having the recommended six months of our total budget in reserve. Related, when I took office in 2010, there was no rainy day fund for the county. After the Board created the Budget Stabilization Fund in 2012 with a little over \$200 thousand dollars in the bank, this year we will have grown that fund to over \$1 million and we should expect at the September Board meeting to make another small transfer to fully fund it for the second time in it's history.

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

The road ahead is not without challenges. Our revenue is leveling off and we have budgeted nearly up to the projected revenue. About 60% of Macoupin's General Fund revenue is derived from taxes and state reimbursements/disbursements, and any fluctuation in these revenue source will have a direct impact to Macoupin's operating capital. We are continuing our conservative approach to revenue projections based of the state economic indicators. Any changes in state reimbursements will quickly negatively change our financial position.

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

Respectfully submitted,

Pete Duncan
Macoupin County Clerk



Government Summary

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

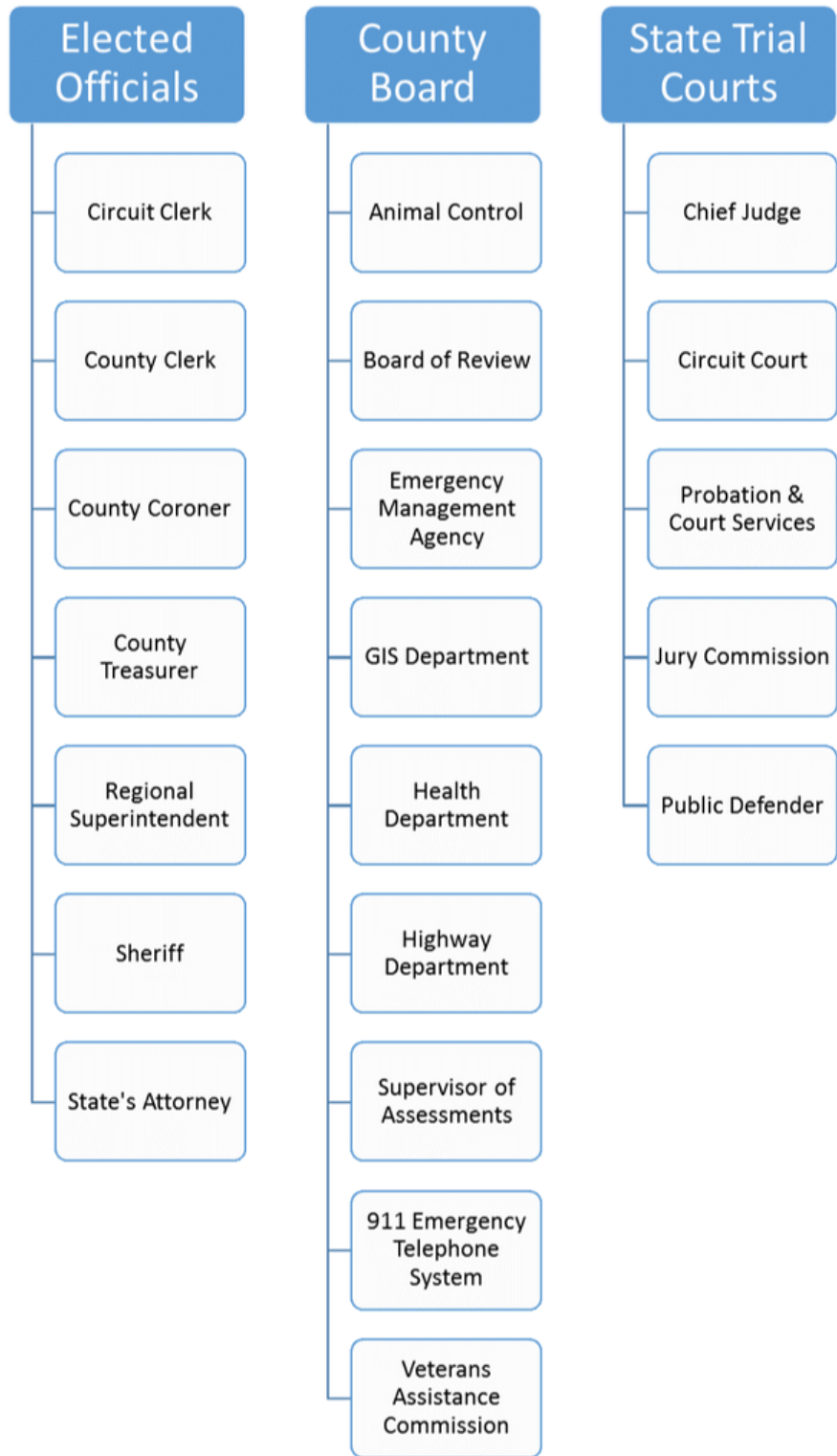
The Macoupin County governing body is the County Board. Its primary function is to establish the various budgets of the county funds and to levy taxes for county purposes. Also, the County Board adopts ordinances and rules pertaining to the management and business of the county departments. In 1996,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

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

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

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





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Identifying Your County Board Member

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

DISTRICT ONE	DISTRICT TWO	DISTRICT THREE
Staunton 1 Staunton 2 Staunton 3 Staunton 4	Bunker Hill 1 Bunker Hill 2 Bunker Hill 3 Dorchester Hilyard	Brighton 1 Brighton 2 Brighton 3 E. Half of Shipman

DISTRICT FOUR	DISTRICT FIVE	DISTRICT SIX
Cahokia 2 Mt Olive 1 Mt Olive 2 Mt Olive 3 Mt Olive 4	Cahokia 1 Gillespie 1 Gillespie 2 Gillespie 3	Barr Bird Chesterfield North Palmyra Polk Scottville W. Half of Shipman South Otter South Palmyra Western Mound

DISTRICT SEVEN	DISTRICT EIGHT	DISTRICT NINE
Part of Girard North Otter Viriden 1 Viriden 2	Carlinsville 2 Carlinsville 3 Carlinsville 4 Carlinsville 5	Brushy Mound Carlinsville 1 Part of Girard Honey Point Nilwood Shaws Point



Fund Structure

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

GOVERNMENTAL FUNDS

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

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

FIDUCIARY FUNDS

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



General and Special Fund Listing

General Funds

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

Special Revenue Funds

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



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

Trust and Agency Funds

Trust and Agency Funds

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

Public Health Funds

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

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



Financial Policies

Budgeting Policy

- 1) The County of Macoupin will adopt an annual budget for the fiscal year beginning September 1st, no later than August 31st of the same calendar year.
- 2) The adopted budget will be balanced with current year operating expenditures fully funded by current year recurring revenues. In the event that a balanced budget is not adopted, a specific plan will be presented to the County Board for returning the budget to a balanced position.
- 3) Fund balance reserves for the General Fund will be used only for non-recurring expenditures such as capital projects, studies, etc. and not for on-going operations. If fund balance reserves are used for recurring (operational) expenditures, the County Board will be notified prior to adoption of the annual budget.
- 4) The budget may be amended during the year as necessary by a 2/3 vote of the County Board.

Grant Reporting and Expenditures

1. Any grants awarded to the county that are to be receipted or expended will require the official or department head in charge of the grant to submit the following to the County Clerk's office:
 - a. A copy of any and all grant agreements or paperwork awarding the grant
 - b. A designation of if the grant funding is from the federal government, state government, or other source
 - c. A signed acknowledgment form that it will be the official or department head's responsibility to provide to the County Clerk's office all future documentation or reporting on the grant to file for the auditors.
2. Upon receiving the documents outlined above, the County Clerk shall assign the grant a general ledger grant number in the financial software system which will be used to track all receipts and expenditures for that grant going forward.
3. All documentation on that grant will be scanned in and attached to that grant's general ledger number for easy review.
4. Unless previously approved by the Board, all grants shall be receipted into the County's special grant fund.
5. For any grants to be receipted or expended from a fund not processed by the County Clerk, the official or department head who is responsible for that fund will be directly responsible for providing the above information to the auditors for review.
6. For any currently open grants or grants completed in Fiscal Year 2017-2018, it will be the responsibility of the official or department head to provide the necessary information to the County Clerk for the Fiscal Year 2017-2018 audit.

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.

Purchasing and Bidding

- 1) All items with an expected value of \$30,000 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 \$30,000, 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.

Internal Control

Internal control procedures shall be documented and reviewed periodically



Budget Timeline

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

County Board

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

County Departments

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

Finance Committee

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

You

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





BUDGET OVERVIEW



Overall Budget Summary

	FY 23 Amended Budget	FY 24 Adopted Budget	Total \$ Change in Budget	Total % Change in Budget
General Fund	9,203,924	9,404,929	200,502	4.25%
Special Funds	21,030,353	19,537,286	-1,493,067	7.11%

Major Contributing Factors to Overall Budget Decrease

Adding budgeted dollars for Purchase of New Vehicle appropriation after using ARPA funds last year, three new positions being created, and budgeting for a major transfer to Animal Control Fund from General Fund

Guiding Factors for Revenue Projections

- o Property tax projected was based on the current year distribution. The levy this year was a flat request so there will be no additional revenue higher than this amount.
- o Estimates for nearly all lines were based on monthly average. Averages are closer to flat than the last few years as the pandemic and inflation have caused larger than normal fluctuations. Revenues seem to be evening out.
- o Estimate sales tax and income again were based upon the three year average receipts.

Salary and Wage Budget

- o Elected officials salary adjustments are listed in the compensation package section. Only those previously approved were budgeted.
- o All union negotiated salary increases are fully funded. No salary increases were budgeted for the Sheriff's union employees as negotiations are not complete.
- o Department heads appointed by the Board had salary increases already approved budgeted for this year.
- o All non-union employees salary increases are funded at either previously approved amounts or at the 2% equal to the AFSCME negotiated salary.
- o New positions were funded for the Supervisor of Assessments office and Sheriff's department.



General Fund Revenue

	<u>FY 21-22</u> Revenue	<u>FY 22-23</u> Budget	<u>FY 22-23</u> Actual 7/31/22	<u>FY 23-24</u> Budget
Revenue				
Property Taxes				
Property Taxes	2,602,806	1,966,000	913,654	1,987,000
Total Property Taxes	2,602,806	1,966,000	913,654	1,987,000
Intergovernmental				
Sales and Use Tax	2,260,775	1,959,319	2,149,379	2,144,058
Income Tax	2,303,095	1,964,192	2,135,402	2,178,928
Personal Property Replacement Tax	642,555	269,915	653,543	269,915
Probation Officers Salary	300,781	461,609	370,349	406,581
State's Attorney Salary	162,046	161,603	153,013	166,923
Public Defenders Salary	101,102	106,427	93,569	112,177
Election Judge Salary	5,625	20,000	14,760	8,910
Supervisor of Assessments Salary	31,324	31,324	29,616	31,726
Emergency Service Disaster Assistance	22,458	32,900	17,783	32,900
South Central Illinois Drug Task Force	29,101	42,953	56,691	42,953
Sheriff Salary	0	75,000	81,396	100,000
Total Intergovernmental	5,858,863	5,050,242	5,755,502	5,495,070
Fees and Charges for Services				
Licenses and Permits	6,850	6,850	7,990	6,850
Fines and Forfeitures	111,703	114,969	109,380	119,078
Circuit Clerk Fees	353,041	337,906	295,020	313,706
State's Attorney Fees	54,499	53,456	38,819	42,475
Interest Income	7,839	9,306	5,077	6,092
Misc Reimbursement	43,207	68,340	57,644	66,281
Miscellaneous	92,103	98,265	77,060	87,664
Dispatching Services	404,772	390,000	404,384	418,369
Grants/Donations	361,376	301,574	180,689	300,000
Federal Prisoner Housing	576,905	60,248	69,476	68,903
Total Fees and Charges for Services	2,012,296	1,440,915	1,245,540	1,429,418
Total Revenue	<u>7,770,657</u>	<u>8,457,157</u>	<u>7,914,696</u>	<u>8,911,488</u>
Transfers				
Transfers In				
County Clerk General Fund	440,692	140,000	115,000	140,000
Real Estate Stamps	332,096	335,204	276,007	301,688
	<u>113,844.5</u>	<u>30,163</u>	<u>30,163</u>	<u>86,993</u>
Total Transfers	<u>886,633</u>	<u>598,885</u>	<u>421,170</u>	<u>528,681</u>
Total Revenue	11,360,559	<u>9,056,043</u>	<u>8,335,866</u>	<u>9,440,169</u>

Notes on General Fund Revenue

- Taxes remain the most significant revenue source for the General Fund.
- Income, Sales and Use, and Personal Property Tax Replacement are projected using a three year average.
- Personal Property Replacement Tax is based on the average from FY 19-20 as the state has said their has been a miscalculation the last few years and we should expect less this upcoming fiscal year.
- All other state distributions and reimbursements were projected using monthly averages for projections
- Fines and Forfeitures, Circuit Clerk Fees, State's Attorney Fees, and Federal Prisoner Housing Reimbursements are projected using the monthly average. As court cases have picked back up after the COVID-19 pandemic, the Circuit Clerk fees revenue has increased. Federal Prisoner Housing Reimbursements continues to decrease on a yearly basis.
- The grant line item decreased due to the removal of the Courthosue Grant renovations.
- A breakdown of the special fund transfers into the General Fund is found in the next section.
- Net overall revenue increased 4.25%.



General Fund Expenses

		<u>FY 21-22</u>	<u>FY 22-23</u>	<u>FY 22-23</u>	<u>FY 23-24</u>
		<u>Expenses</u>	<u>Budget</u>	<u>Actual as of</u>	<u>Budget</u>
				<u>7/31/23</u>	
Expenses					
County Administration	100	203,940	206,090	95,438	228,090
County Board	111	82,015	91,840	80,595	91,840
MacEMA	112	55,053	58,204	52,515	58,204
Courthouse	113	334,432	356,145	311,749	377,711
County Clerk & Recorder	114	351,217	361,259	332,349	372,912
Elections	115	250,841	339,699	308,128	374,625
Treasurer	116	153,476	144,965	127,112	142,210
Supervisor of Assessments	117	146,465	149,080	129,165	184,036
Voting Center	118				12,000
Circuit Clerk	120	504,663	522,743	467,408	507,425
Circuit Court	121	178,229	201,800	159,985	196,800
Public Defender	122	256,146	309,285	275,510	332,638
Macoupin County Animal Control	123	4,734	5,000	5,000	5,000
State's Attorney	124	430,739	473,086	377,524	472,346
Copy Room	131	14,999	18,200	16,967	18,976
Jury Commission	137	3,034	4,376	3,560	4,376
Supt. of Schools	141	89,357	76,016	75,131	78,421
Tax Assessment & Collection	143	87,224	85,815	76,924	86,215
Coroner	151	74,253	89,410	74,712	88,910
Purchase of New Vehicle	161	51,090	0	0	92,000
Court Security	171	116,488	118,160	99,971	123,098
Jail Medical	181	129,471	135,000	148,445	176,000
Sheriff	211	2,244,156	2,321,462	2,124,596	2,423,598
Jail	215	991,896	995,711	918,621	1,028,733
Probation	221	434,258	538,253	438,189	472,331
Real Estate Stamps	302	2,589	2,589.00	2,589.00	0.00
Contractual Services	305	9,134	69,750	10,798	19,750
Insurance	306	655,576	786,076	642,326	1,004,684
Drug Task Force	307	43,088	47,500	53,823	47,500
County & Community Development	308	0	4,000	0	4,000
Capital Outlay	310	226,981	350,000	340,219	150,000
Telephone		23,277	30,000	25,000	30,000
Permanent Transfers	500	396,602	315,000	315,000	200,000
Total Expenses		8,545,422	9,203,925	8,086,758	9,404,427

Notes on General Fund Expenses

- All previously approved salary increases are budgeted for in this budget. The Sheriff union employees are not budgeted for as their contract is not settled. All non-union employees who previously hadn't been approved by the full Board were budgeted for a 2% raise..
- The capital outlay budget is budgeted to finish the demolition of the county owned old clinic building north of the Courthouse.
- The insurance budget was budgeted assuming an increase in insurance premiums when the renewal is approved in October.
- A \$100,000 transfer is budgeted to Tort Liability Fund to help cover premium costs and another transfer of \$100,000 is budget for the Animal Control Fund to help cover any shortfalls in revenue through the year.
- Overall, the expenses increased 4.25%



Special Fund Appropriations

Fund	FY 21-22	FY 22-23	FY 22-23	FY 23-24
	Activity	Budget	Actual as of 7/31/23	Budget
004 - IMRF	\$1,811,682	\$2,300,000	\$1,622,144	\$2,300,000
008 - Mental Health	\$185,598	\$240,000	\$183,747	\$240,000
010 - Tort Liability Fund	\$673,549	\$800,000	\$797,656	\$950,000
011 - Animal Control Fund	\$197,830	\$232,475	\$170,375	\$235,957
012 - Law Library Fund	\$28,306	\$31,500	\$27,134	\$35,000
014 - Sheriff Drug Fund	\$0	\$0	\$0	\$0
015 - Probation Fees Fund	\$30,694	\$0	\$1,461	\$63,100
016 - Treasurers Automation Fund	\$54,691	\$68,300	\$48,408	\$34,500
017 - So Central IL Drug Task/Grant	\$0	\$34,500	\$10,982	\$0
020 - County Highway Fund	\$1,614,044	\$1,811,300	\$1,410,615	\$1,864,850
021 - County Township Bridge Fund	\$624,565	\$1,000,000	\$948,187	\$1,000,000
022 - County Motor Fuel Fund	\$2,054,705	\$1,918,500	\$1,273,010	\$1,926,500
023 - Matching Highway Tax Fund	\$78,738	\$800,000	\$233,046	\$1,000,000
024 - Township Motor Fuel Fund	\$2,875,221	\$3,600,000	\$3,647,037	\$3,500,000
025 - Delinquent Tax Liquidation	\$0	\$0	\$4,403	\$5,000
027 - Township Bridge Bond Fund	\$0	\$650,000	\$348,560	\$650,000
029 - Document Storage Fund	\$65,056	\$100,000	\$55,437	\$100,000
030 - Social Security Fund	\$416,631	\$435,000	\$393,006	\$460,000
031 - Court Automation Fund	\$61,751	\$100,000	\$80,224	\$100,000
032 - Court Sec. Serv. Fees Acct	\$79,434	\$0	\$65,000	\$0
034 - Mental Deficiency Fund	\$52,000	\$52,000	\$34,500	\$52,000
035 - Revolving Loan Fund	\$0	\$30,000	\$0	\$30,000
036 - Sheriffs Leads Acct	\$0			\$0
037 - Recorders Microfilm Fund	\$66,968	\$55,000	\$34,500	\$55,000
038 - County Farm Account	\$0	\$20,000	\$0	\$20,000
039 - Macoupin Extension Service	\$0	\$82,000	\$0	\$82,000
041 - Maintenance & Child Support Fund	\$221	\$27,500	\$314	\$27,500
042 - COP's Grant School	\$65,500	\$65,000	\$65,000	\$0
050 - Interest Earned of RE Taxes	\$0	\$0	\$0	\$0
051 - DUI Equip Fund	\$0	\$0	\$0	\$0
060 - Arrestee's Medical Costs Fund	\$0	\$0	\$9	\$0
061 - Tax Sale Err Int Fund	\$0	\$30,000	\$16,039	\$30,000
062 - Tax Deferral Fund	\$10	\$0	\$0	\$0
063 - Health Ins Special Fund	\$79,399	\$100,000	\$101,790	\$100,000
064 - Macoupin County Grant Fund	\$316,849	\$575,000	\$509,963	\$325,000
065 - Pet Population Control Fund	\$19,420	\$24,000	\$16,635	\$24,000
066 - Macoupin Co. Tourism Fund	\$153	\$8,000	\$0	\$8,000
070 - Vital Records Automation Fund	\$9,072	\$10,000	\$1,408	\$10,000
071 - GIS Fund	\$229,597	\$298,280	\$193,134	\$300,517
074 - 911 Fund	\$794,900	\$911,998	\$616,297	\$935,477
076 - Coroner's Fee Fund	\$903	\$15,000	\$2,484	\$15,000
078 - State's Attorney Automation Fee Fund	\$2,883	\$5,000	\$1,728	\$7,884
079 - Drug Court Fee Fund	\$6,196	\$8,000	\$7,333	\$8,000
082 - Electronic Citation Fee Fund	\$4,320	\$12,000	\$7,658	\$12,000
083 - OP-Fund	\$17,556	\$30,000	\$5,462	\$30,000
084 - Public Defender Automation Fund	\$10	\$0	-\$10	\$0
085 - COVID Grant Fund	\$291,891	\$4,300,000	\$2,666,333	\$3,000,000
089 - Wind Permit Application Fee Fund	\$0	\$250,000	\$16,339	\$0
Totals	\$12,810,343	\$21,030,353	\$15,617,348	\$19,537,286



Special Fund Transfers Into General Fund

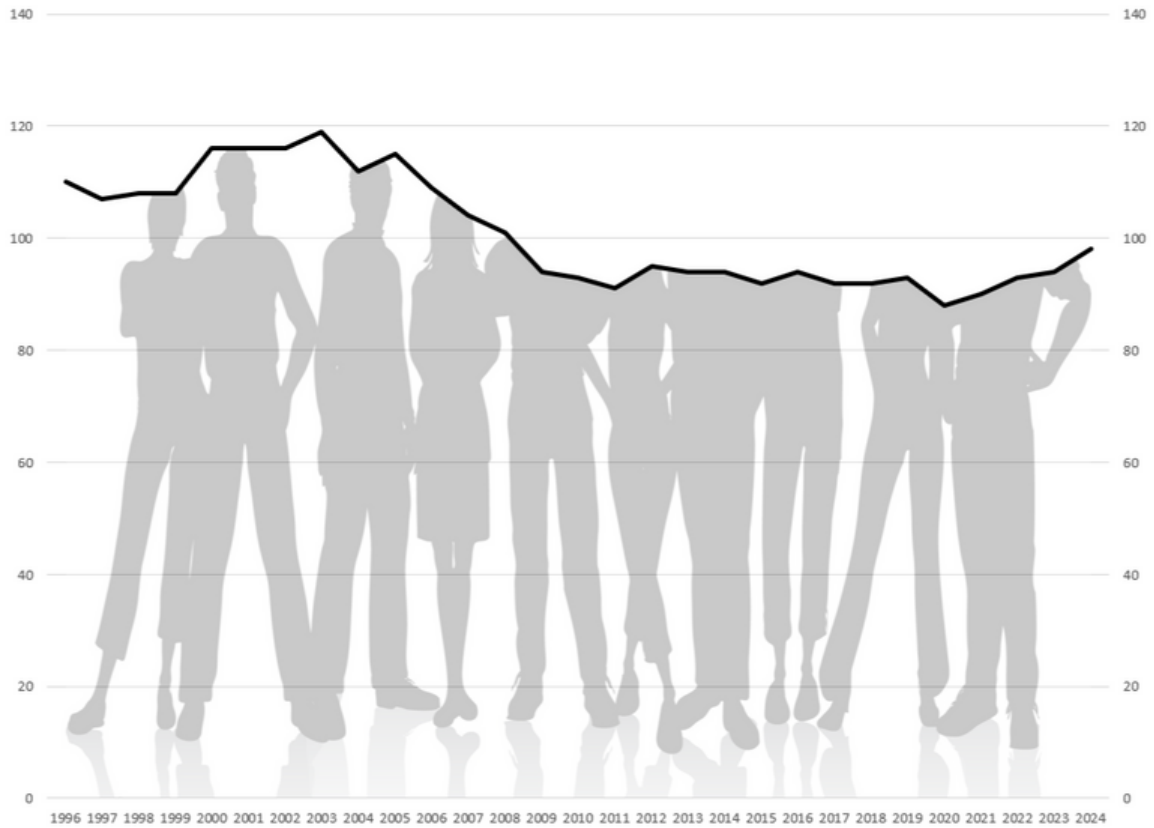
Document Storage Fund - \$50,000
Public Safety Fund - \$25,000
Police Vehicle Fund - \$300
DUI Equipment Fund - \$4,000
Sheriff General Fund - \$30,000
Sheriff's COP Grant Fund - \$65,500
Court Security Fund - \$65,000



Personnel Changes

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

Total Number of General Fund Employees Per Year



Total Full Time Employees by Office or Department

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

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

Compensation Packages & Disclosures



Public Act 97-0609 Disclosure Compliance

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

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

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

Current Annual Salary: \$197,436.40
Health Insurance payments made by County: \$7,697.76
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: N/A
Sick days granted: N/A

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

Current Annual Salary: \$177,692.80
Health Insurance payments made by County: \$7,697.76
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: N/A
Sick days granted: N/A

Employee: Shawn Kahl
Position: Sheriff
Office: Sheriff Department

Current Annual Salary: \$157,949.20
Health Insurance payments made by County: \$7,697.76
Housing Allowance: \$0
Vehicle Allowance: Has County Owned Vehicle
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: N/A
Sick days granted: N/A

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

Current Annual Salary: \$112,955 (½ Motor Fuel Tax funds and ½ Federal Surface Transportation Funds)
Health Insurance payments made by County: \$6,507.96* (Health, Dental, and Life)



Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$150/year boot allowance
Bonuses or loans: \$0
Vacation days granted: 22
Sick days granted: 12

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

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

Current Annual Salary: \$92,503
Health Insurance payments made by County: \$7,697.76
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 20
Sick days granted: 1 per month

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

Current Annual Salary: \$75,000
Health Insurance payments made by County: N/A
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted:
Sick days granted:

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

Current Annual Salary: \$73,893.03
Health Insurance payments made by County: \$7,697.76
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: N/A
Sick days granted: N/A

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

Current Annual Salary: \$73,161.42
Health Insurance payments made by County: \$7,697.76
Housing Allowance: \$0



Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$10,000 stipend for work assumed from County Board office
Vacation days granted: N/A
Sick days granted: N/A

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

Current Annual Salary: \$69,868.08
Health Insurance payments made by County: \$7,697.76
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: N/A
Sick days granted: N/A

Employee: Quinn Reiher
Position: Chief Deputy
Office: Sheriff's Department

Current Annual Salary: \$62,333.17
Health Insurance payments made by County: \$7,697.76
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$12,000 stipend
Vacation days granted: N/A
Sick days granted: N/A



Public Health Department Public Act 97-0609 Disclosure Compliance

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

Position: Dentist
Office: Macoupin County Public Health
Current Annual Salary: \$155,000.00
Health Insurance Payments made by County: \$7,946.16
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

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

Position: Psychiatric Mental Health Nurse Practitioner
Office: Macoupin County Public Health
Current Annual Salary: \$131,416.00
Health Insurance Payments made by County: \$7,946.16
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Psychiatric Mental Health Nurse Practitioner
Office: Macoupin County Public Health
Current Annual Salary: \$128,845.00
Health Insurance Payments made by County: \$7,946.16
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Chief Executive Officer/Administrator
Office: Macoupin County Public Health
Current Annual Salary: \$120,000.00
Health Insurance Payments made by County: \$7,946.16
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Clinical Director
Office: Macoupin County Public Health
Current Annual Salary: \$111,466.00
Health Insurance Payments made by County: \$7,946.16
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0



Vacation days granted: 15
Sick days granted: 12

Position: Physician's Assistant/Assistant Behavioral Health Director
Office: Macoupin County Public Health
Current Annual Salary: \$104,884.00
Health Insurance Payments made by County: \$7,946.16
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 15
Sick days granted: 12

Position: Family Nurse Practitioner
Office: Macoupin County Public Health
Current Annual Salary: \$97,553.00
Health Insurance Payments made by County: \$0.00
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 15
Sick days granted: 12

Position: Family Nurse Practitioner
Office: Macoupin County Public Health
Current Annual Salary: \$90,402.00
Health Insurance Payments made by County: \$7,946.16
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Family Nurse Practitioner
Office: Macoupin County Public Health
Current Annual Salary: \$89,000.00
Health Insurance Payments made by County: \$7,946.16
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Dental Director
Office: Macoupin County Public Health
Current Annual Salary: \$81,900.00
Health Insurance Payments made by County: \$7,946.16
Housing Allowance: \$0



Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 15
Sick days granted: 12

Position: Chief Financial Officer
Office: Macoupin County Public Health
Current Annual Salary: \$78,000.00
Health Insurance Payments made by County: \$0.00
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 15
Sick days granted: 12

Position: Chief Operating Officer
Office: Macoupin County Public Health
Current Annual Salary: \$74,997.00
Health Insurance Payments made by County: \$0.00
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Assistant Dental Director
Office: Macoupin County Public Health
Current Annual Salary: \$79,950.00
Health Insurance Payments made by County: \$7,946.16
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Public Health Dental Hygienist
Office: Macoupin County Public Health
Current Annual Salary: \$78,000.00
Health Insurance Payments made by County: \$7,946.16
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Public Health Dental Hygienist



Office: Macoupin County Public Health
Current Annual Salary: \$75,075.00
Health Insurance Payments made by County: \$7,946.16
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Public Health Dental Hygienist
Office: Macoupin County Public Health
Current Annual Salary: \$74,100.00
Health Insurance Payments made by County: \$7,946.16
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12

Position: Licensed Clinical Social Worker
Office: Macoupin County Public Health
Current Annual Salary: \$73,048.00
Health Insurance Payments made by County: \$7,946.16
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 15
Sick days granted: 12

Position: Environmental Health Director/Director of Transportation
Office: Macoupin County Public Health
Current Annual Salary: \$72,150.00
Health Insurance Payments made by County: \$7,946.16
Housing Allowance: \$0
Vehicle Allowance: \$0
Clothing Allowance: \$0
Bonuses or loans: \$0
Vacation days granted: 10
Sick days granted: 12



Elected Officials Salaries and Stipends

2023 SALARIES FOR COUNTY BOARD

County Board Chairman \$6,840

Board Members \$237.50 per full Board meeting attended. \$38.00 per committee meeting attended.

SALARIES FOR COUNTY-WIDE ELECTED OFFICIALS

Circuit Clerk	Lee Ross	\$73,893.03 (F)
Coroner	Anthony Kravanya	\$42,024.00 (A)
County Clerk	Pete Duncan	\$73,161.42 (B) (E)
Regional Superintendent of Schools	Michelle Mueller	(C)
Sheriff	Shawn Kahl	\$157,949.20 (G)
State's Attorney	Jordan Garrison	\$197,436.40 (D)
Treasurer	L. Amber McGartland	\$60,000.00 (B)

(A) Per County Board action, salary is lowered on 12/1/20 with new Coroner being sworn in and 3% raise is given 12/1/21 through 12/1/23

(B) Per adopted resolution, 2% increase on 12/1/2023

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

(D) \$161,603.18 of the State's Attorney salary is reimbursed by State of Illinois.

(E) Per adopted resolution, receives an additional \$10,000 stipend for additional duties assumed from County Board office

(F) Per adopted resolution, 3% increase on 12/1/2023

(G) \$105,825.96 of the Sheriff's salary is reimbursed by the State of Illinois

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

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



Online Payroll Database



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



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

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

Frequently Asked Questions

What type of salary and benefits are included in MacoupinPayroll?

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

What type of information is not included in MacoupinPayroll?

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

How far back does MacoupinPayroll data go?

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

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

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

Why are salaries so much lower in the current year?

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

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

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



How often is MacoupinPayroll updated?

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



Public Health Department Budgets

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

	FY 23 Amended Budget	FY 24 Adopted Budget
Public Health Fund	9,805,289	11,238,720
Community Care Health Center	966,057	9,387,501
WIC Fund	160,680	159,554
Public Transportation Fund	1,230,870	1,857,890
Community Health Centers Inc	14,700	20,000



FUND SUMMARIES





General Fund

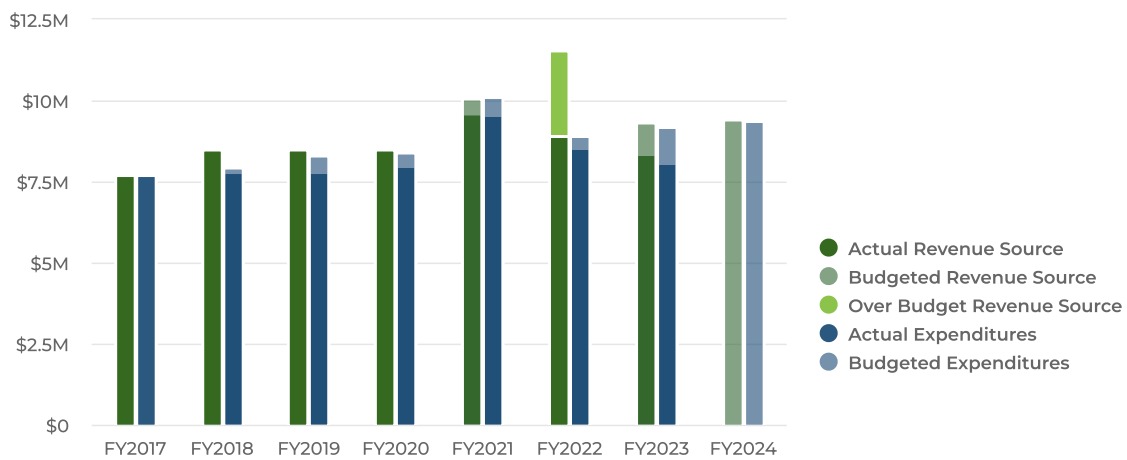
The General Fund, also known as the Corporate Fund, accounts for most of the financial resources of the government, as it is the general operating fund for the county. General Fund revenues include property taxes, sales taxes, licenses and permits, service charges and other types of revenues that are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

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

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

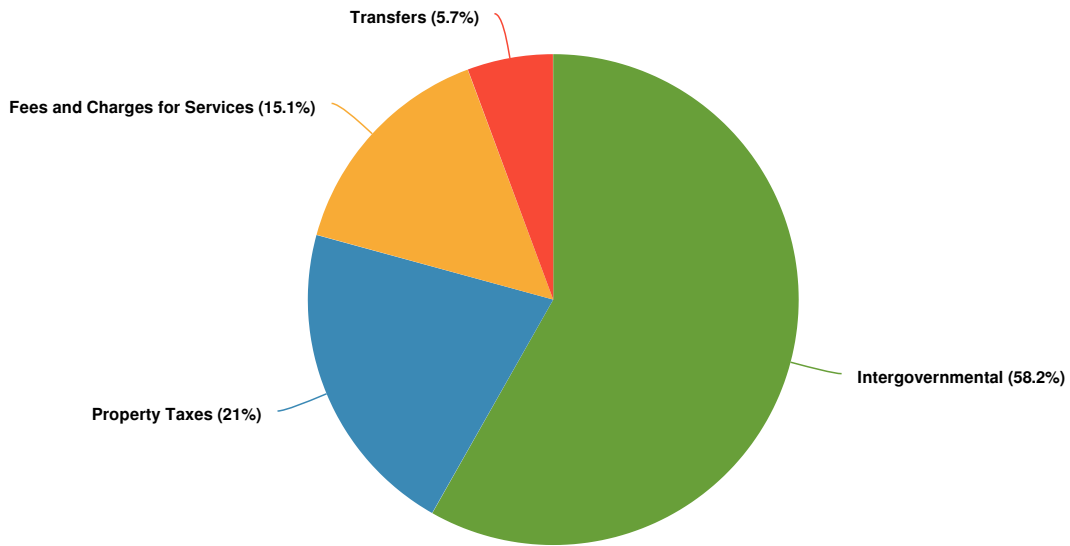
Summary

The County of Macoupin is projecting \$9.44M of revenue in FY2024, which represents a 1.2% increase over the prior year. Budgeted expenditures are projected to increase by 2% or \$188.5K to \$9.4M in FY2024.

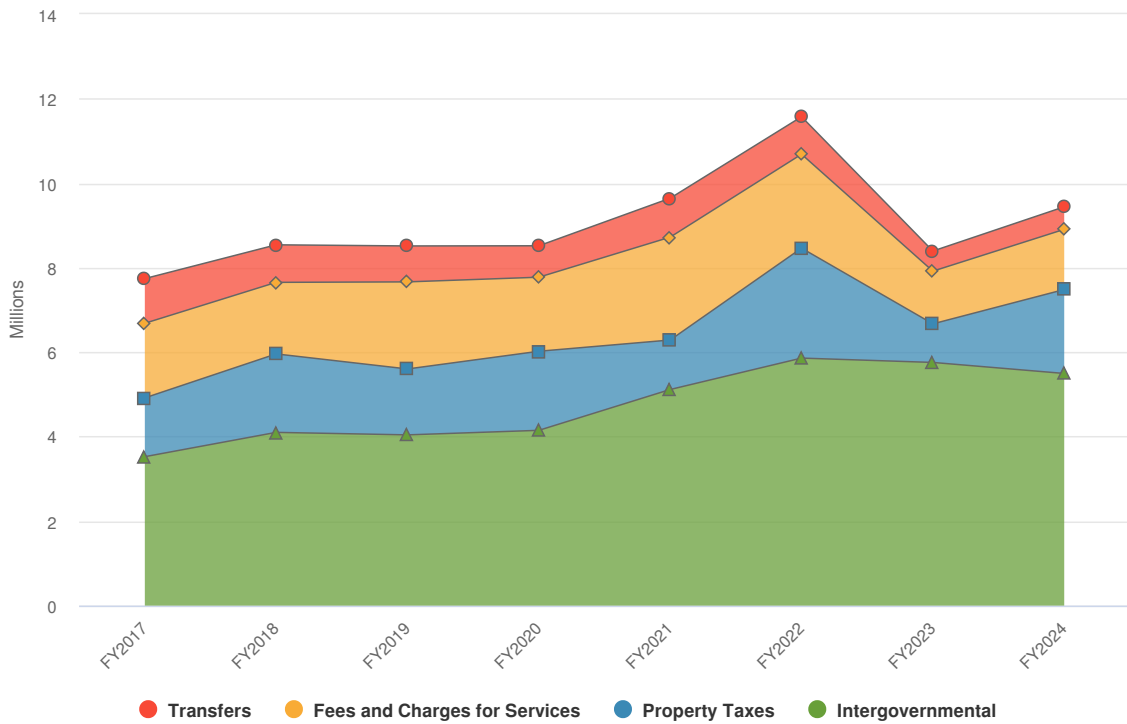


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



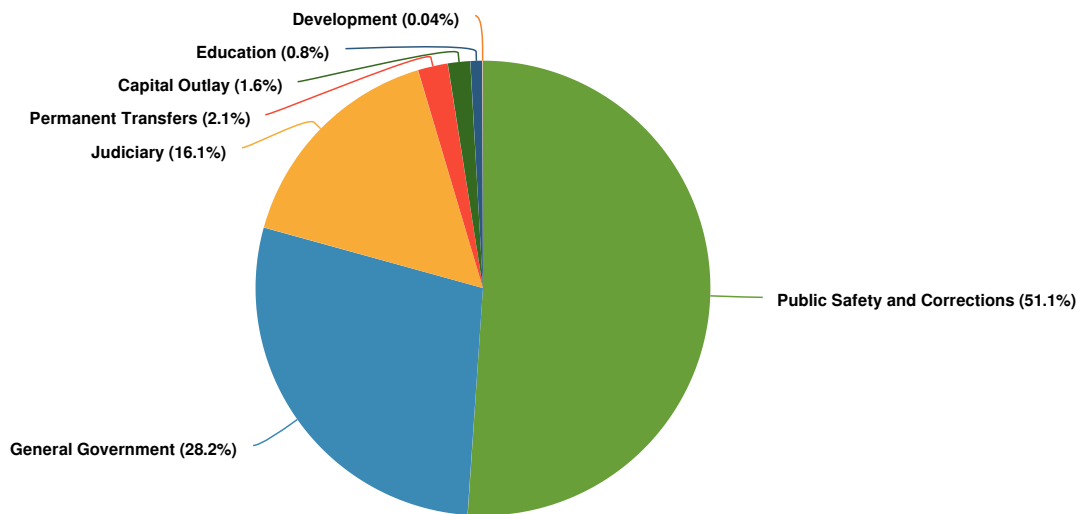
Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				



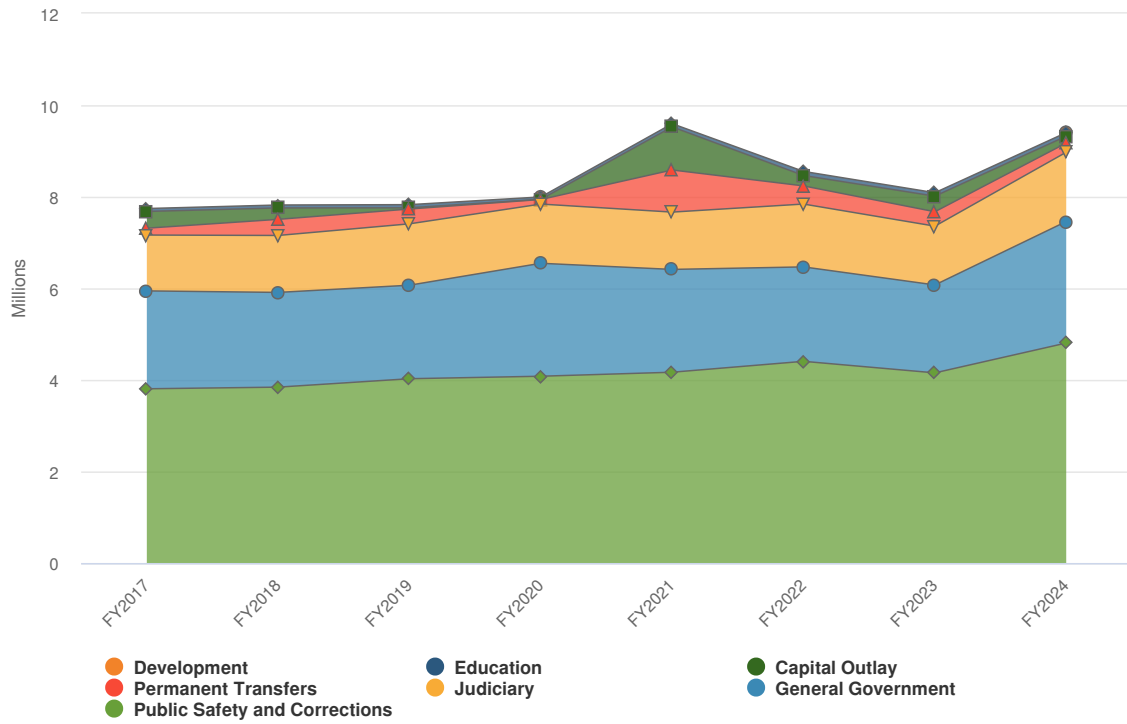
Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Property Taxes	\$913,653.83	\$1,966,000.00	\$1,987,000.00	1.1%
Intergovernmental	\$5,755,874.12	\$5,325,242.45	\$5,495,011.00	3.2%
Fees and Charges for Services	\$1,247,064.95	\$1,440,955.06	\$1,424,540.60	-1.1%
Transfers	\$476,540.35	\$598,845.32	\$533,567.00	-10.9%
Total Revenue Source:	\$8,393,133.25	\$9,331,042.83	\$9,440,118.60	1.2%

Expenditures by Function

Budgeted Expenditures by Function



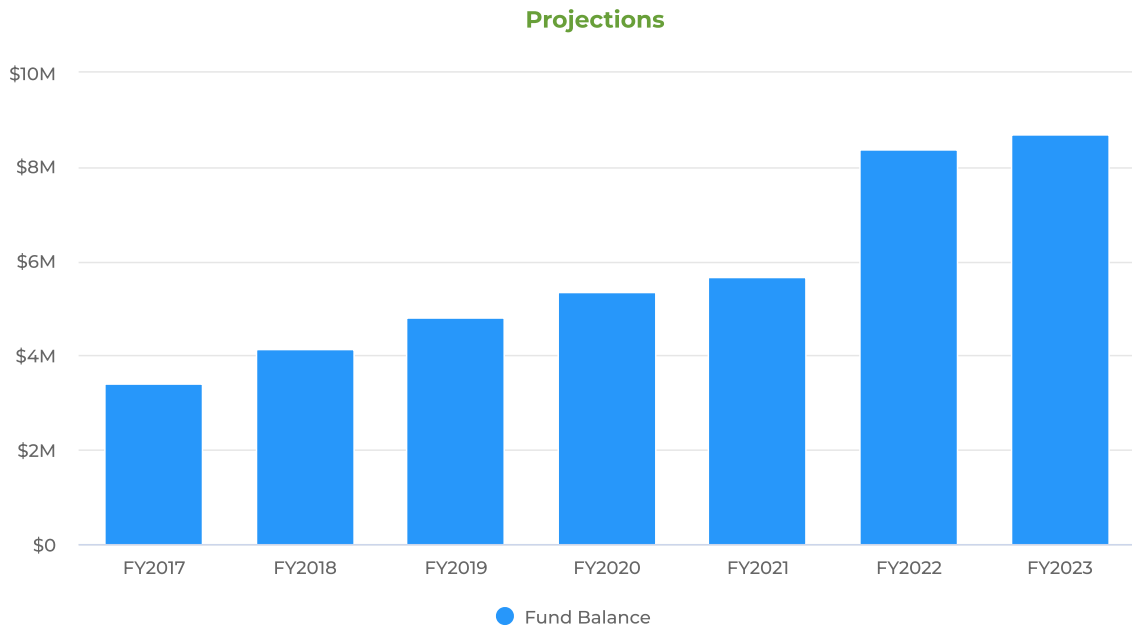
Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
General Government	\$1,920,381.48	\$2,384,185.32	\$2,654,247.93	11.3%
Public Safety and Corrections	\$4,152,907.91	\$4,575,434.33	\$4,804,174.97	5%
Judiciary	\$1,283,987.82	\$1,511,289.16	\$1,513,584.76	0.2%
Education	\$75,131.00	\$76,016.00	\$78,421.00	3.2%
Development	\$0.00	\$4,000.00	\$4,000.00	0%
Capital Outlay	\$340,218.76	\$350,000.00	\$150,000.00	-57.1%
Permanent Transfers	\$315,000.00	\$315,000.00	\$200,000.00	-36.5%
Total Expenditures:	\$8,087,626.97	\$9,215,924.81	\$9,404,428.66	2%



Fund Balance



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

An important note: \$2 million of this balance is currently being planned for use in replacing the Courthouse HVAC system.





IMRF

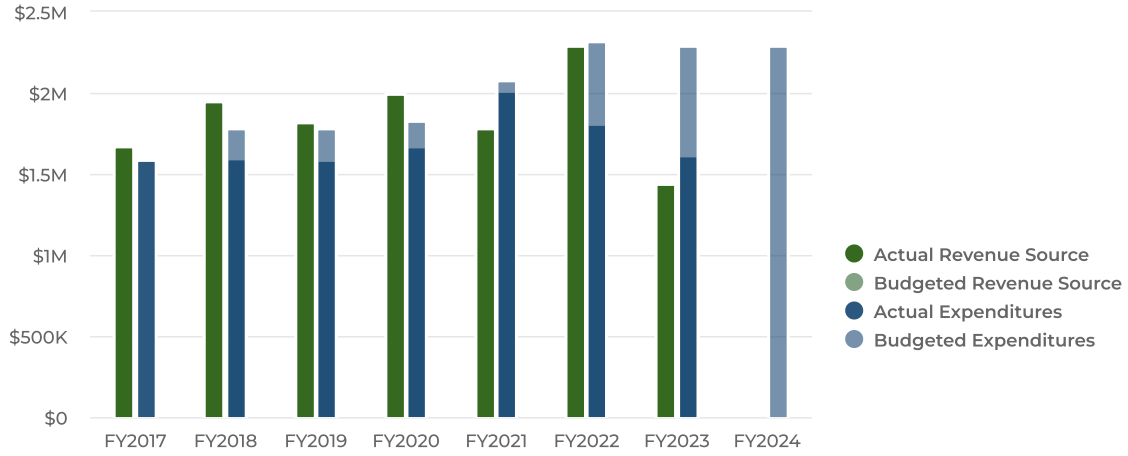
[Official: Treasurer]

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

The Treasurer is the only signee for this fund.

Summary

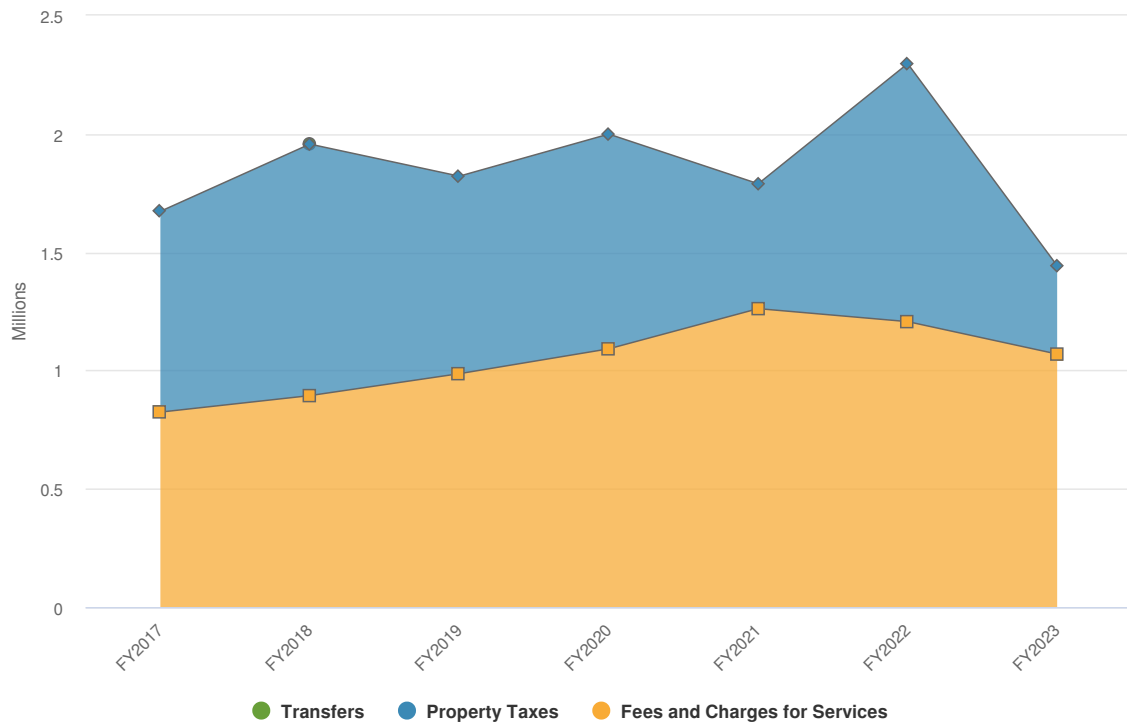
The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$2.3M in FY2024.



Revenues



Budgeted and Historical 2024 Revenues

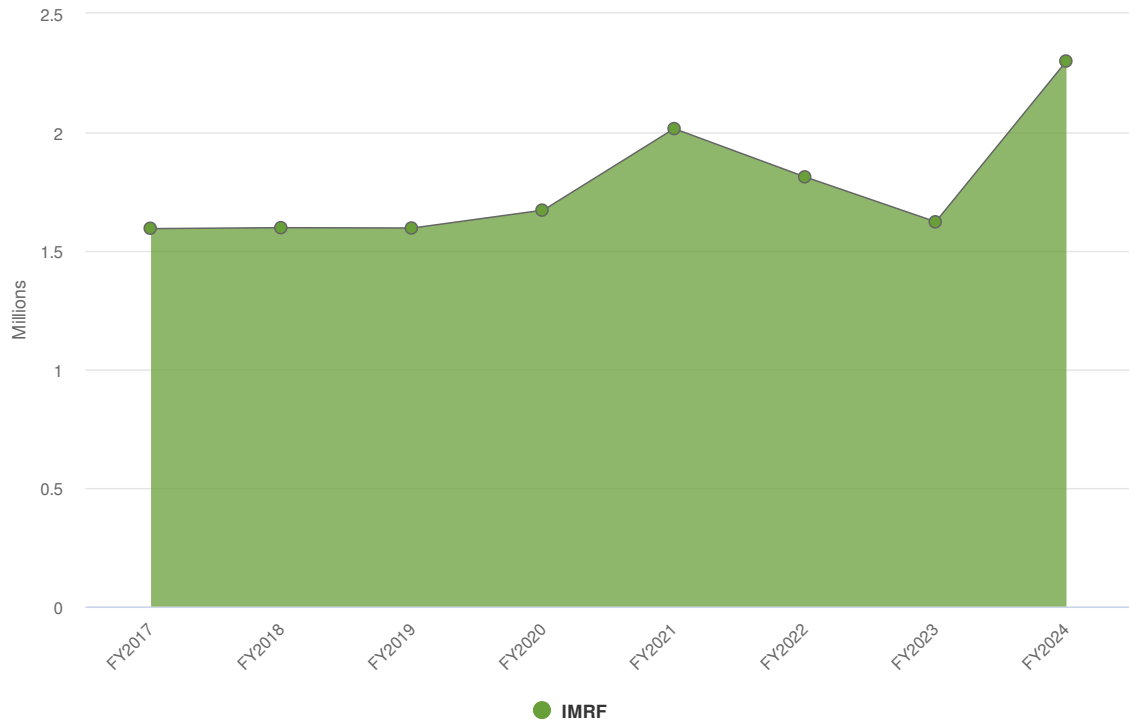


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Property Taxes	\$373,538.48	\$0.00	\$0.00	0%
Fees and Charges for Services	\$1,069,225.14	\$0.00	\$0.00	0%
Total Revenue Source:	\$1,442,763.62	\$0.00	\$0.00	0%

Expenditures



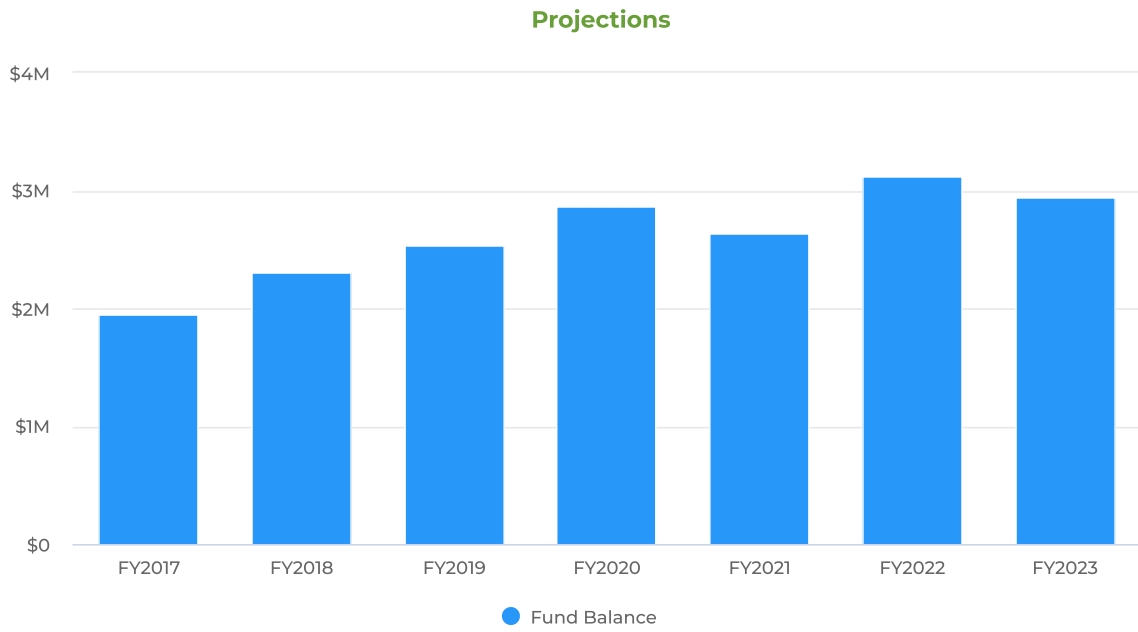
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
IMRF	\$1,622,143.94	\$2,300,000.00	\$2,300,000.00	0%
Total Expenditures:	\$1,622,143.94	\$2,300,000.00	\$2,300,000.00	0%



Fund Balance



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



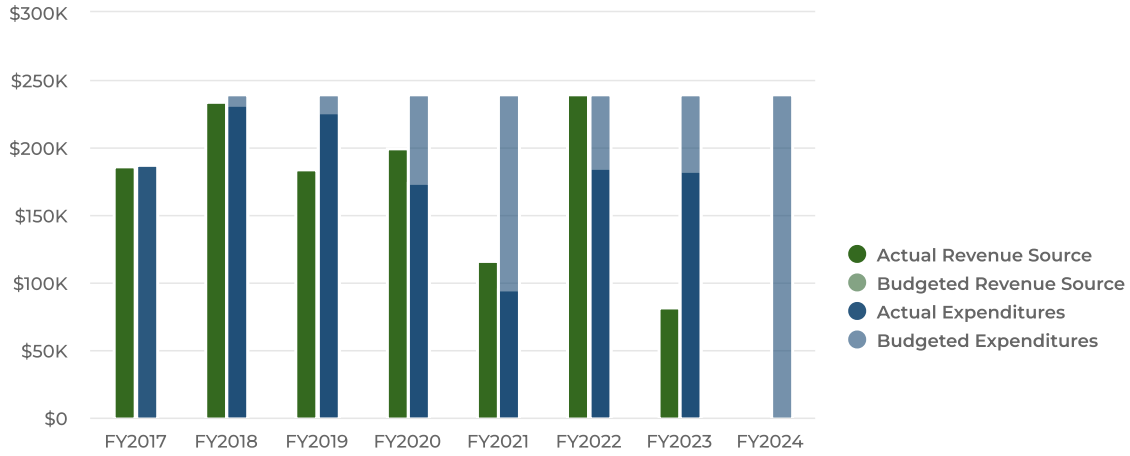


[Official: Property Tax Distribution]

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

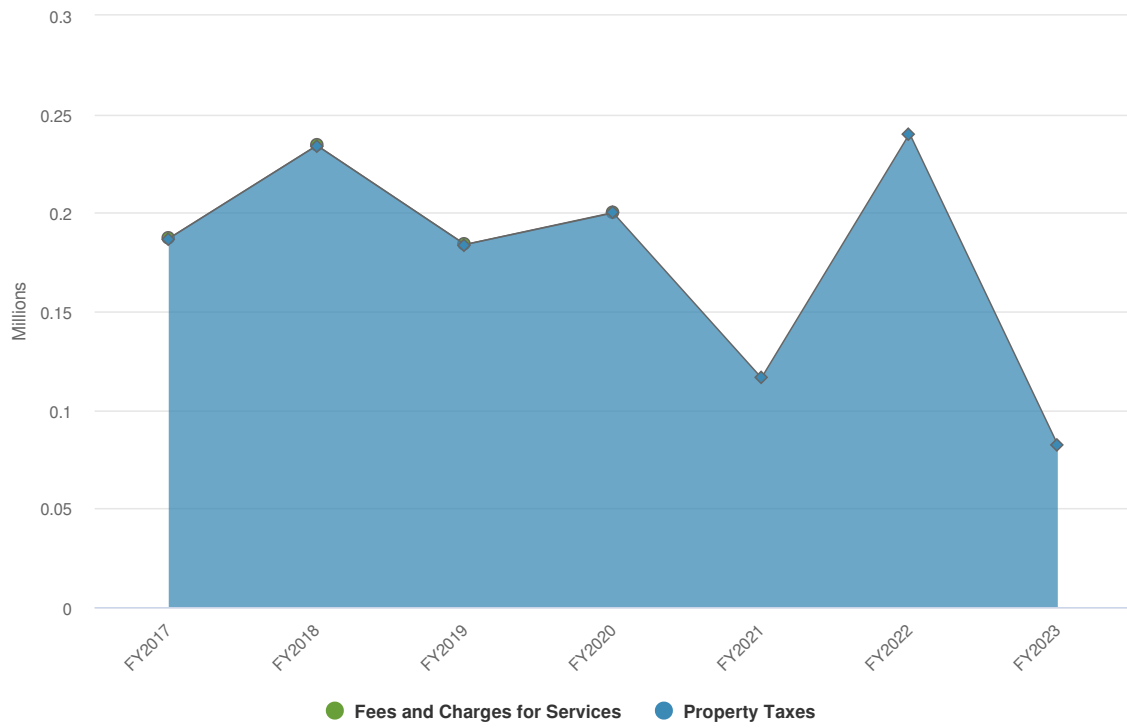
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$240K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

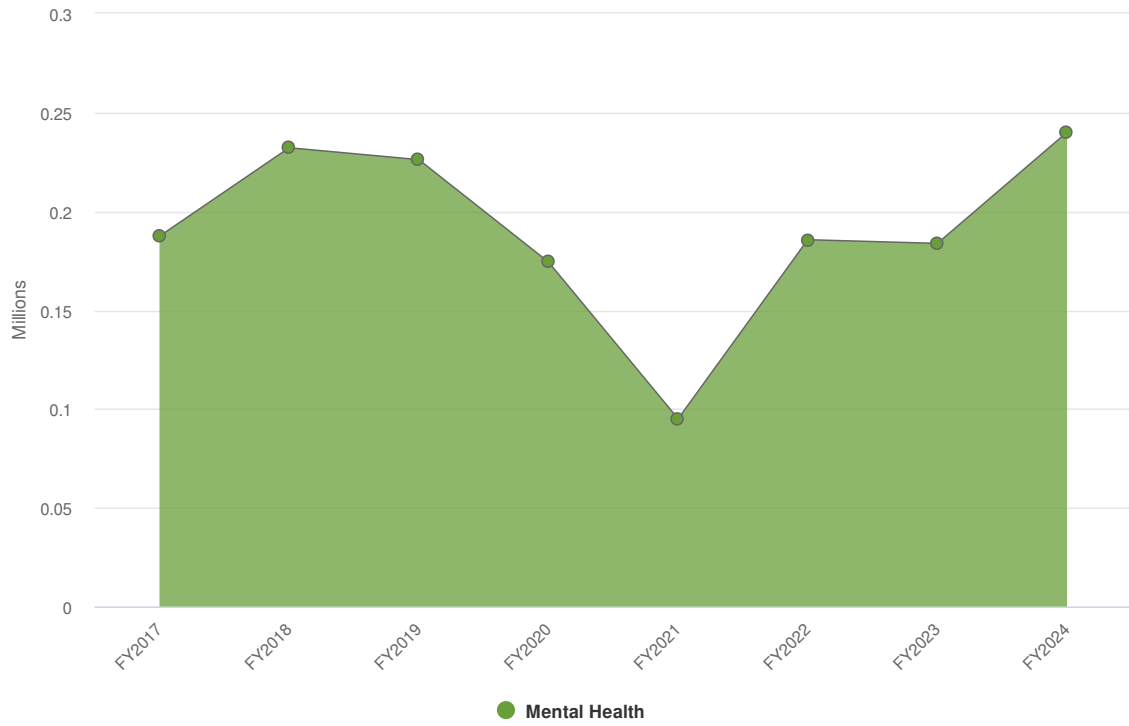


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Property Taxes	\$82,263.34	\$0.00	\$0.00	0%
Total Revenue Source:	\$82,263.34	\$0.00	\$0.00	0%

Expenditures



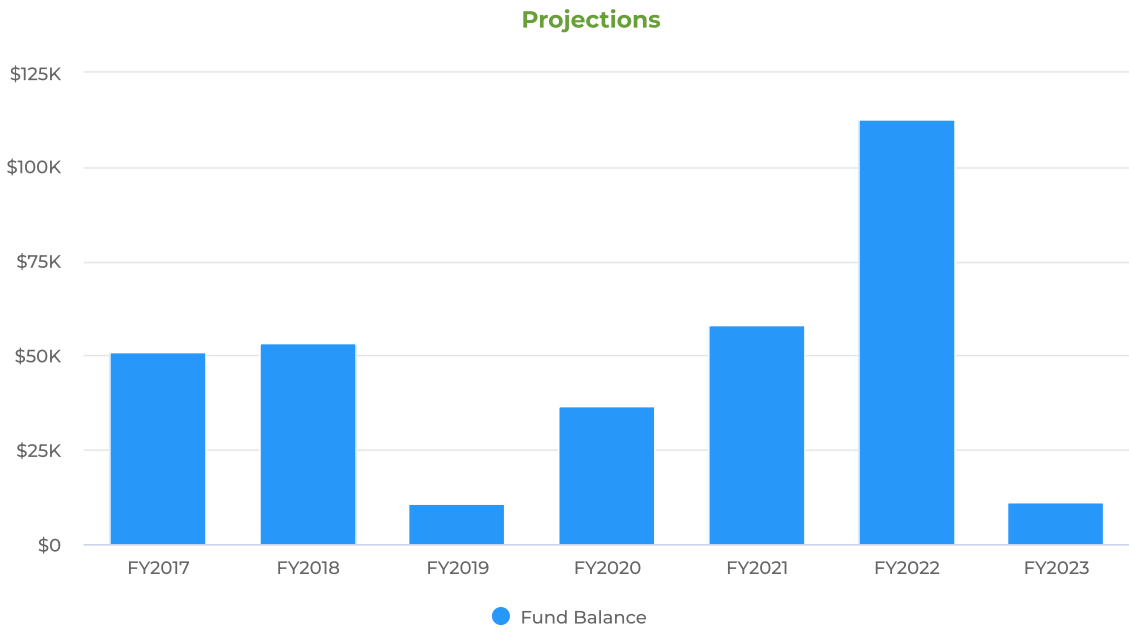
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
Mental Health	\$183,746.57	\$240,000.00	\$240,000.00	0%
Total Expenditures:	\$183,746.57	\$240,000.00	\$240,000.00	0%



Fund Balance



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





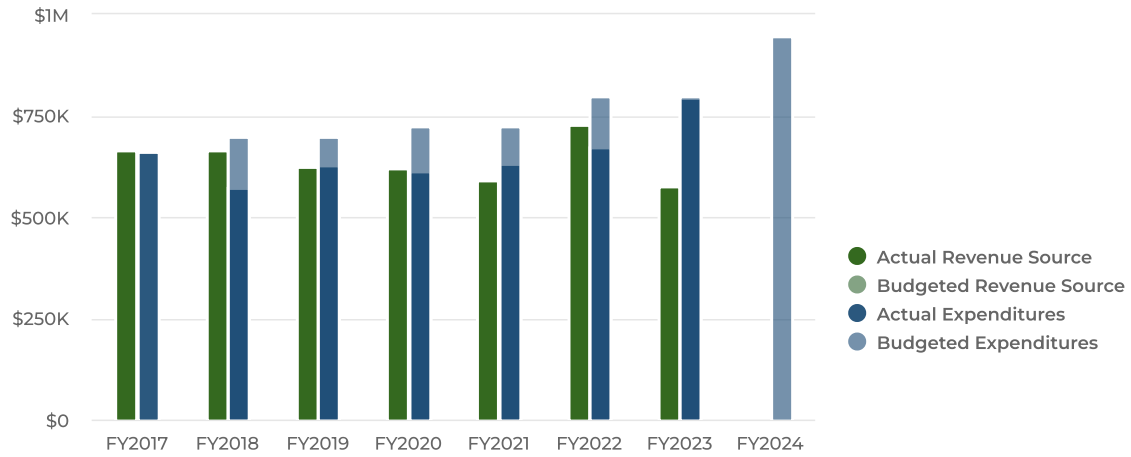
Tort Liability Fund

[Official: Countywide expense]

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

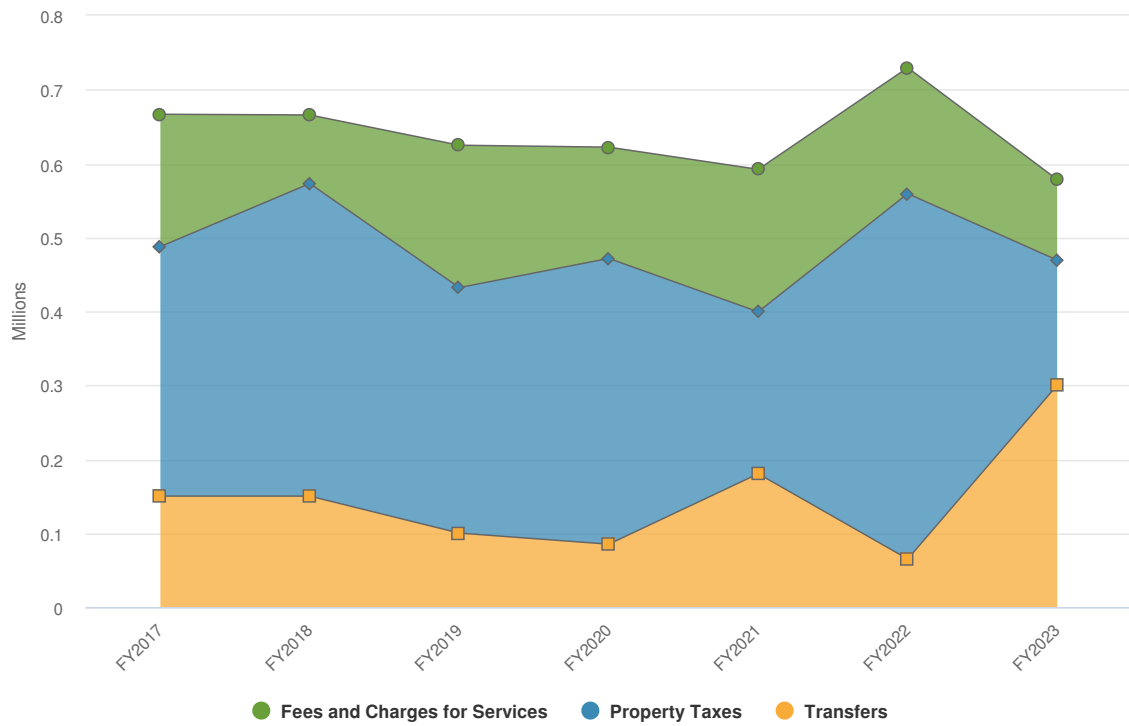
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 18.8% or \$150K to \$950K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

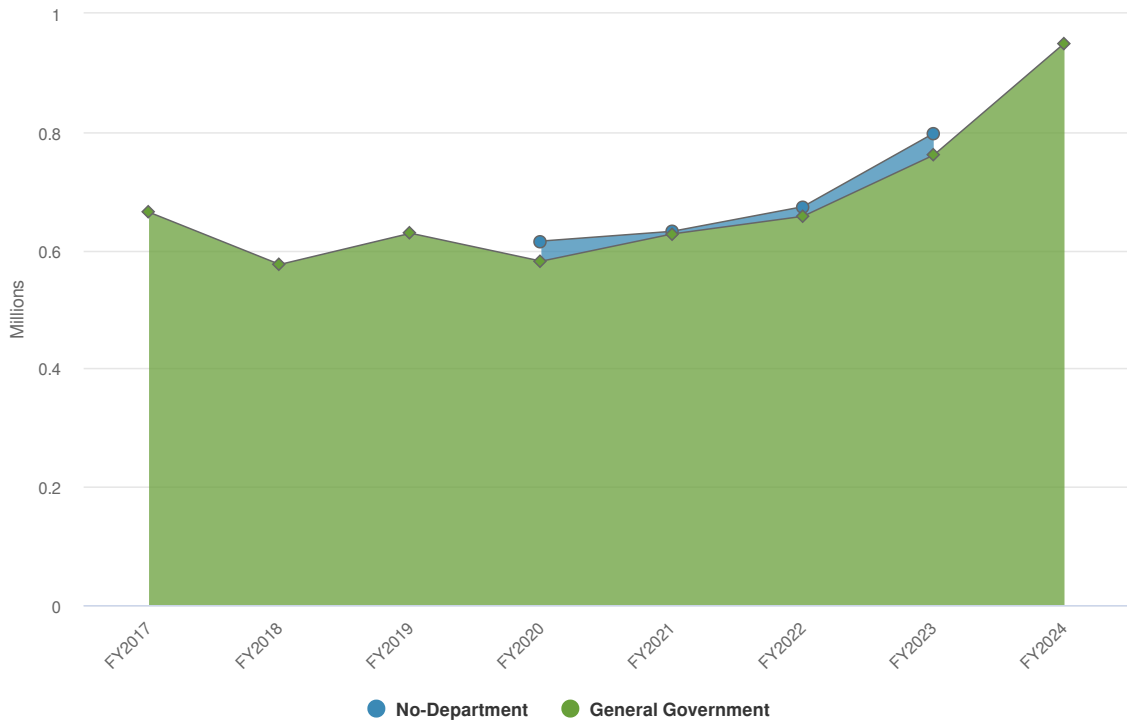


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Property Taxes	\$169,257.09	\$0.00	\$0.00	0%
Fees and Charges for Services	\$109,040.66	\$0.00	\$0.00	0%
Transfers	\$300,000.00	\$0.00	\$0.00	0%
Total Revenue Source:	\$578,297.75	\$0.00	\$0.00	0%

Expenditures



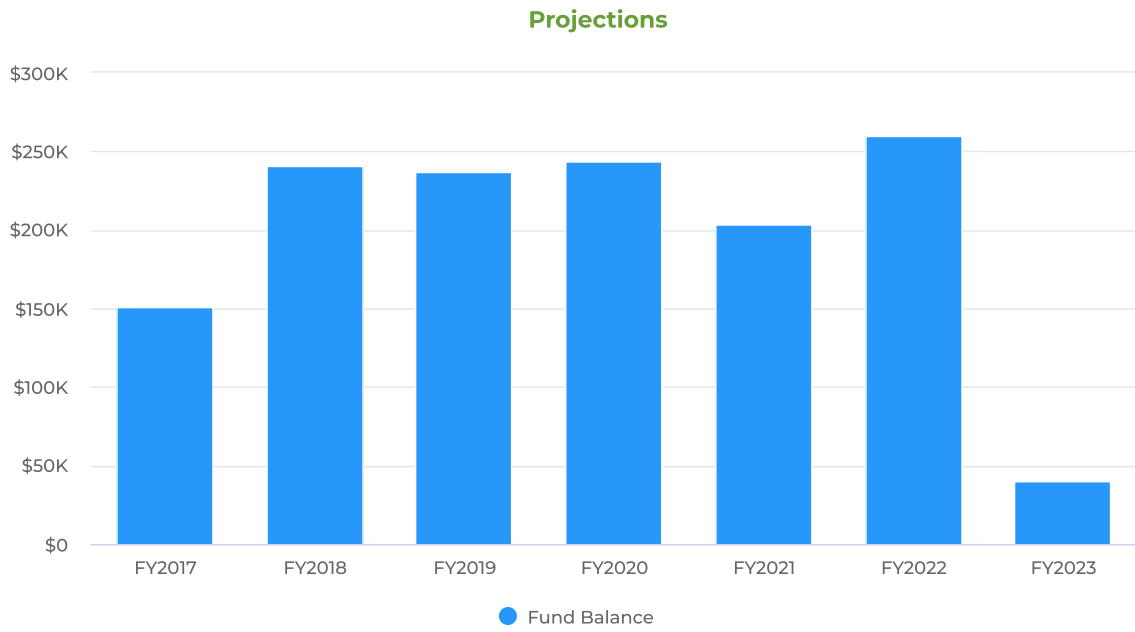
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
General Government	\$760,787.40	\$800,000.00	\$950,000.00	18.8%
No-Department	\$36,868.54	\$0.00	\$0.00	0%
Total Expenditures:	\$797,655.94	\$800,000.00	\$950,000.00	18.8%



Fund Balance



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





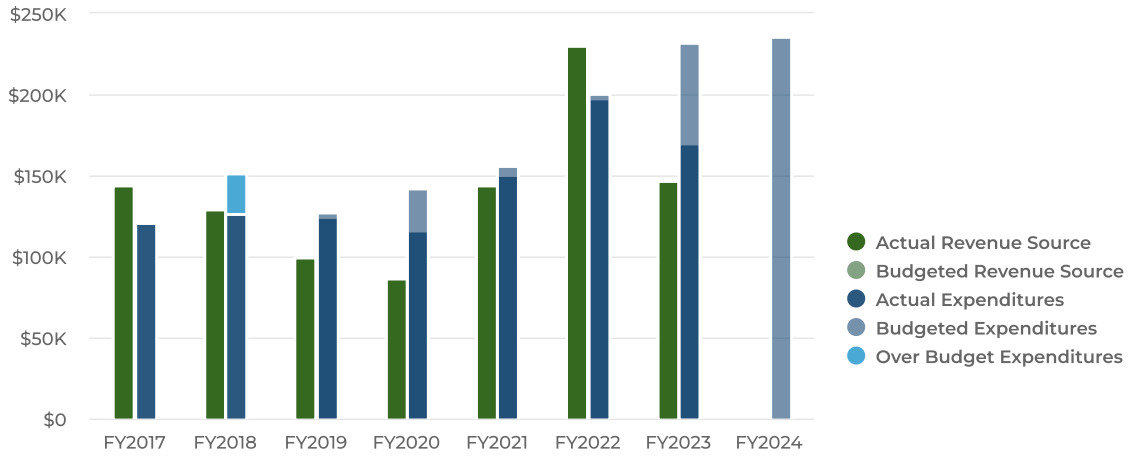
Animal Control - Reg

[Official: Animal Control Administrator]

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

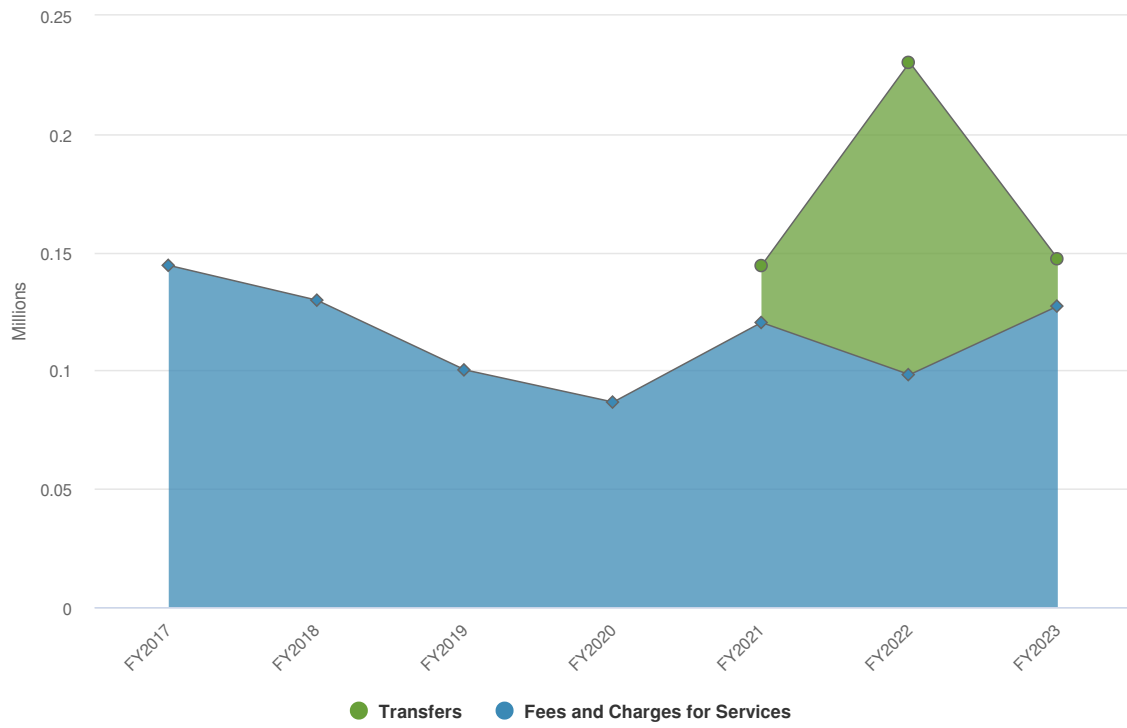
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 1.5% or \$3.48K to \$235.96K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

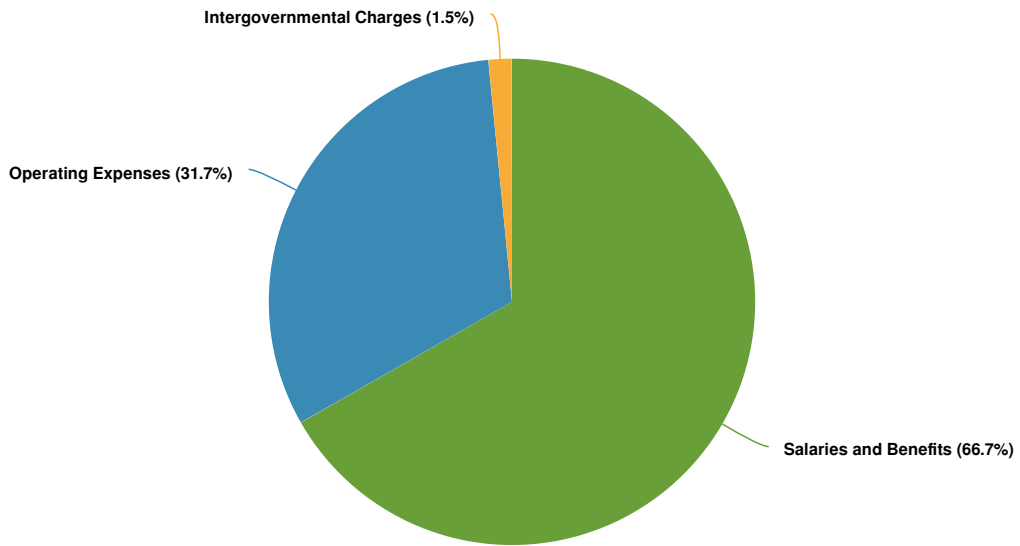


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$127,209.44	\$0.00	\$0.00	0%
Transfers	\$20,000.00	\$0.00	\$0.00	0%
Total Revenue Source:	\$147,209.44	\$0.00	\$0.00	0%

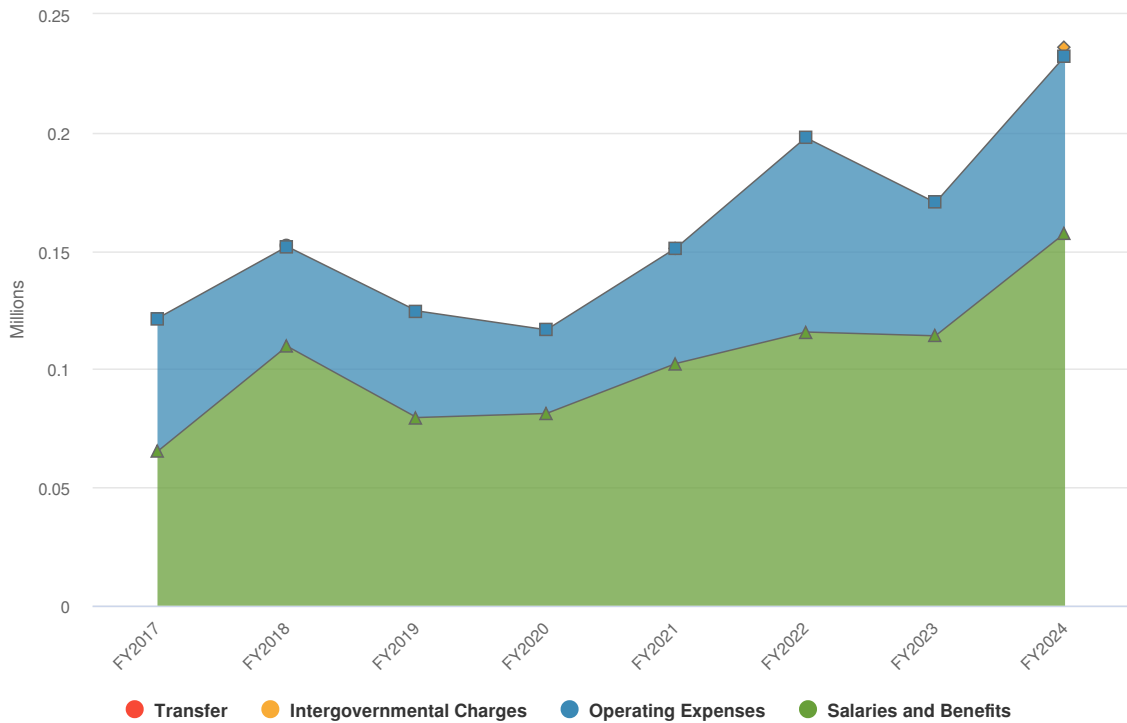


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

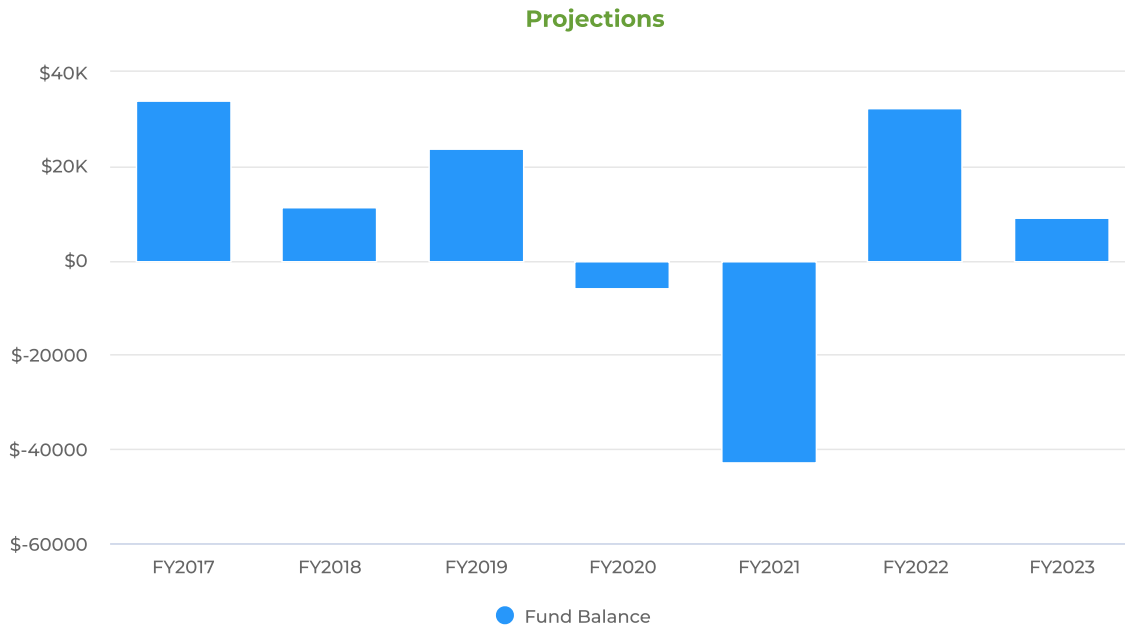


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$114,052.79	\$146,599.24	\$157,498.44	7.4%
Operating Expenses	\$56,322.64	\$82,226.00	\$74,809.00	-9%
Intergovernmental Charges	\$0.00	\$3,650.00	\$3,650.00	0%
Total Expense Objects:	\$170,375.43	\$232,475.24	\$235,957.44	1.5%

Fund Balance



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



Animal Control Fund Revenue & Expense Projections And Deficit Projection

	2013	2014	2015	2016	2017	2018	2019	2020	2021
Fines and Fees	\$12,122	\$116,238	\$110,497	\$126,617	\$144,436	\$114,076	\$86,024	\$72,190	\$92,881
Donations	\$7,114	\$17,349	\$18,148	\$98,000	\$50,000	\$15,638	\$51,216	\$14,422	\$27,393
TOTAL REVENUE	\$128,355	\$133,587	\$128,645	\$224,617	\$194,436	\$129,714	\$137,240	\$86,612	\$120,274

If you take the average revenue of \$137, 916, and compare it to the budget of \$232,492, the fund is projected to be about \$100,00

FOR THIS YEAR

Fund Balance	\$36,077
Average receipt	\$11,493
	\$47,570
Average expense	\$19,372
Aug. Proj Balance	\$28,198
Sept. Proj Balance	\$20,319
Oct. Proj Balance	\$12,440
Nov. Proj Balance	\$4,561
Dec. Proj Balance	(\$3,318)
Jan. Proj Balance	(\$11,197)
Feb. Proj Balance	(\$19,076)
Mar. Proj Balance	(\$26,955)
Apri. Proj Balance	(\$34,834)
May Proj Balance	(\$42,713)
Jun. Proj Balance	(\$50,592)
Jul. Proj Balance	(\$58,471)
Aug. Proj Balance	(\$66,350)





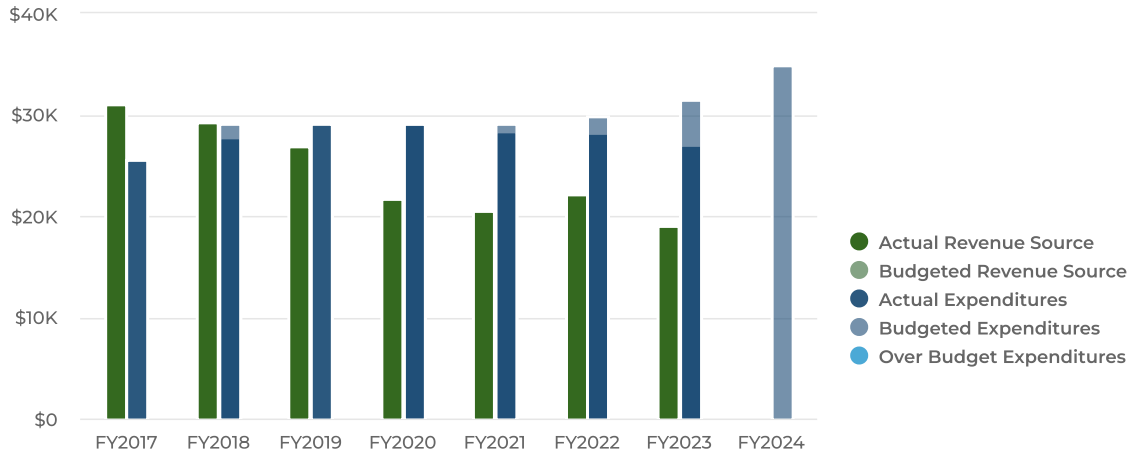
Law Library Fund

[Official: Chief Judge]

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

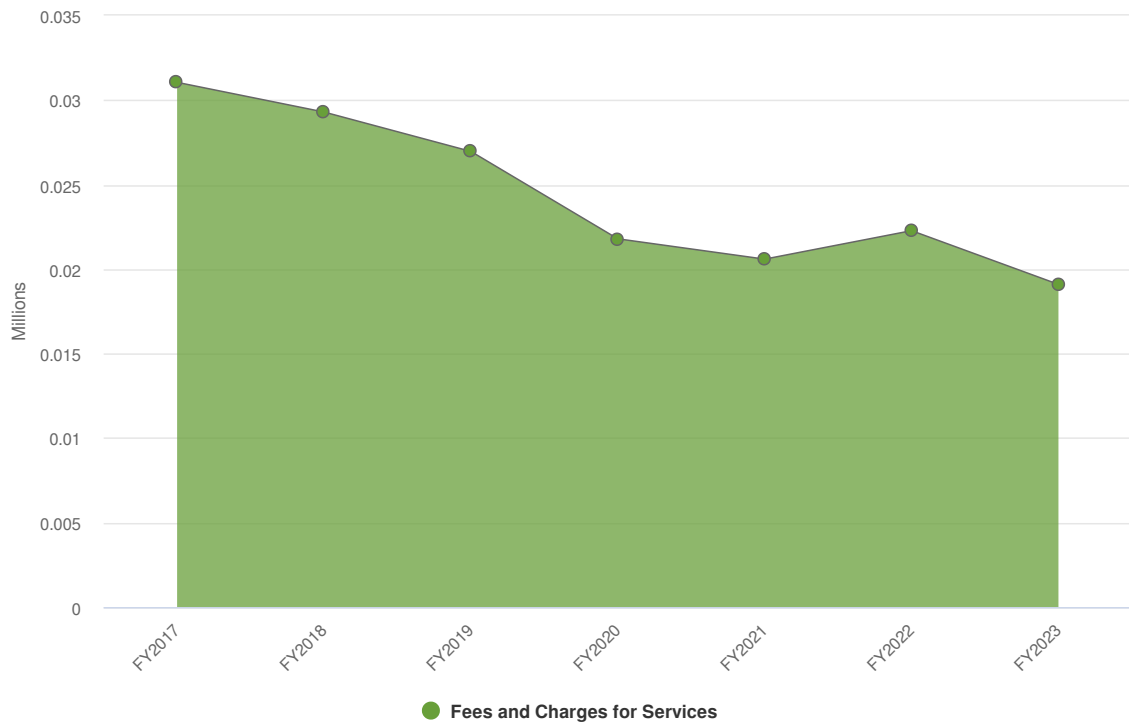
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 11.1% or \$3.5K to \$35K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

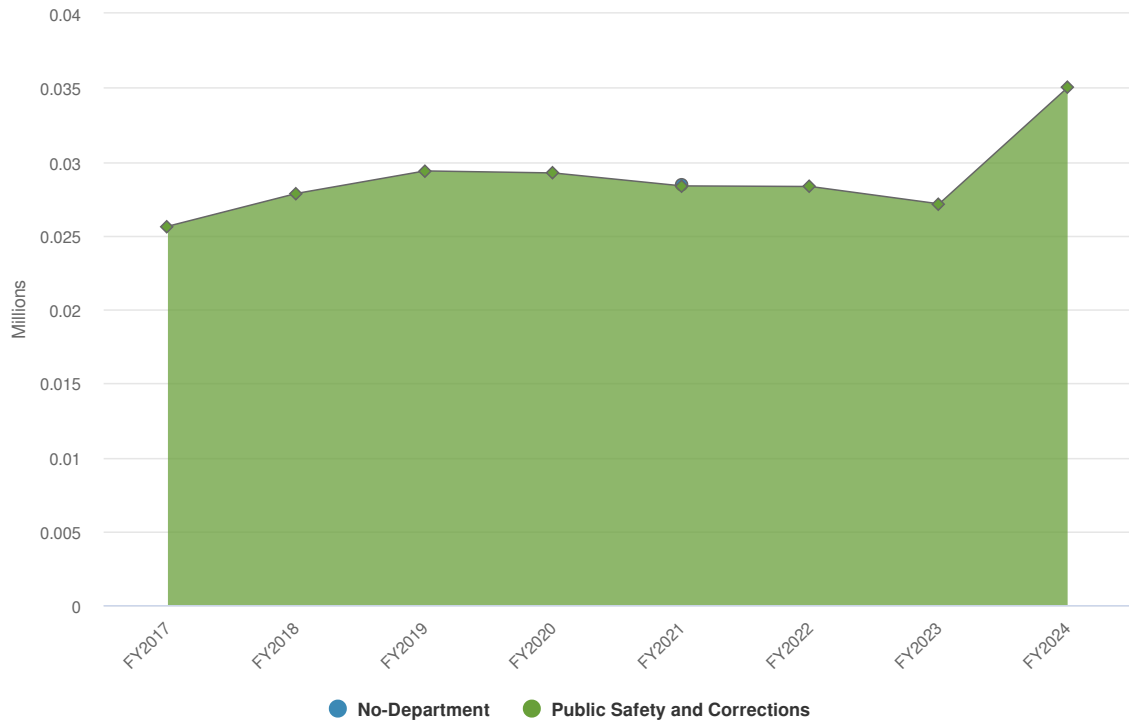


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$19,094.00	\$0.00	\$0.00	0%
Total Revenue Source:	\$19,094.00	\$0.00	\$0.00	0%

Expenditures



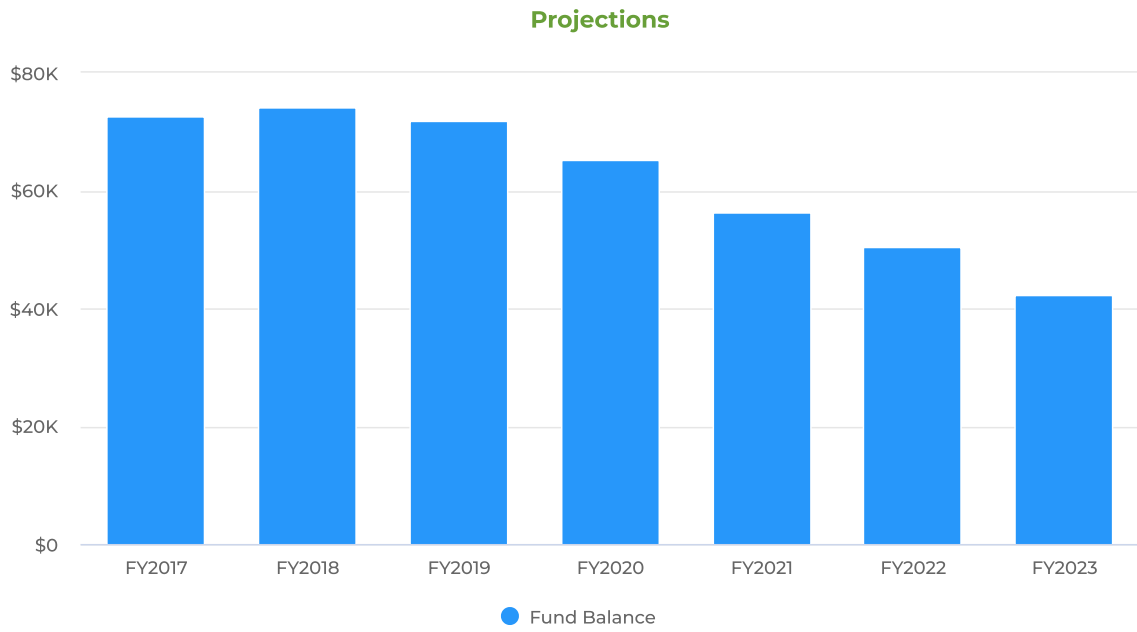
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
Public Safety and Corrections	\$27,134.18	\$31,500.00	\$35,000.00	11.1%
Total Expenditures:	\$27,134.18	\$31,500.00	\$35,000.00	11.1%



Fund Balance



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





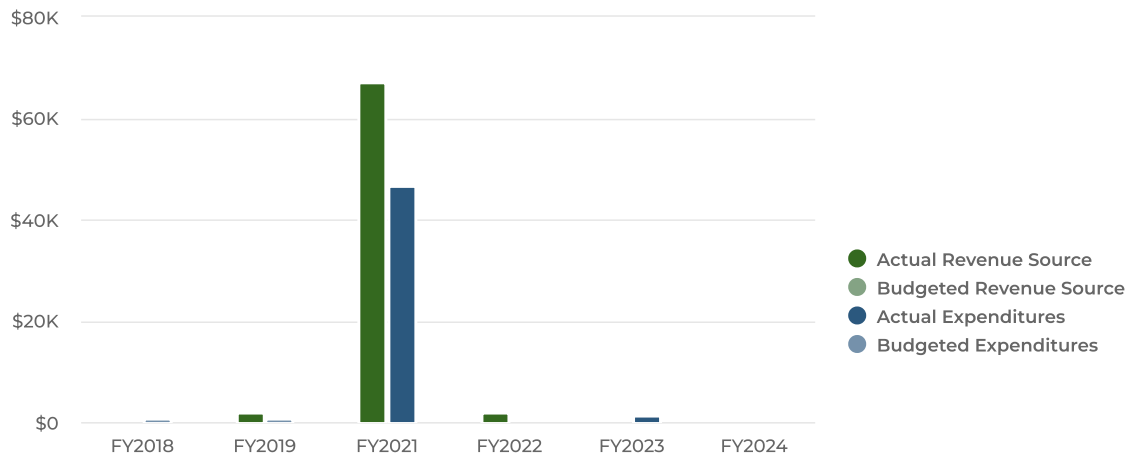
Sheriff Drug Fund

[Official: Sheriff]

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

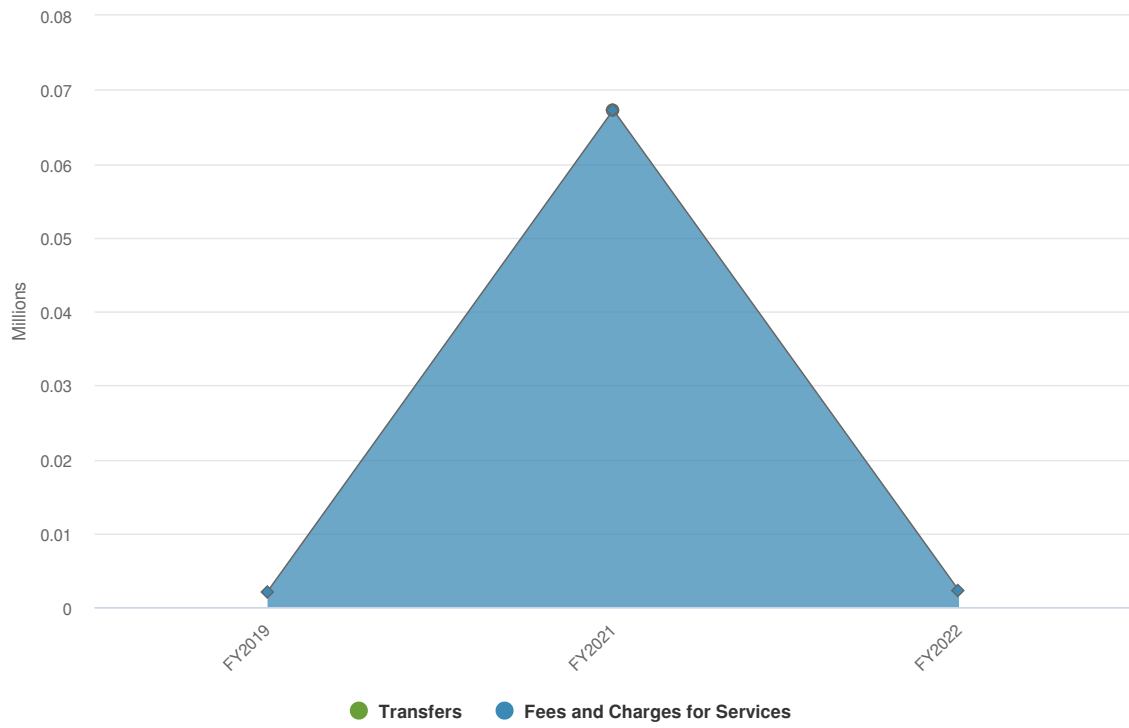
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

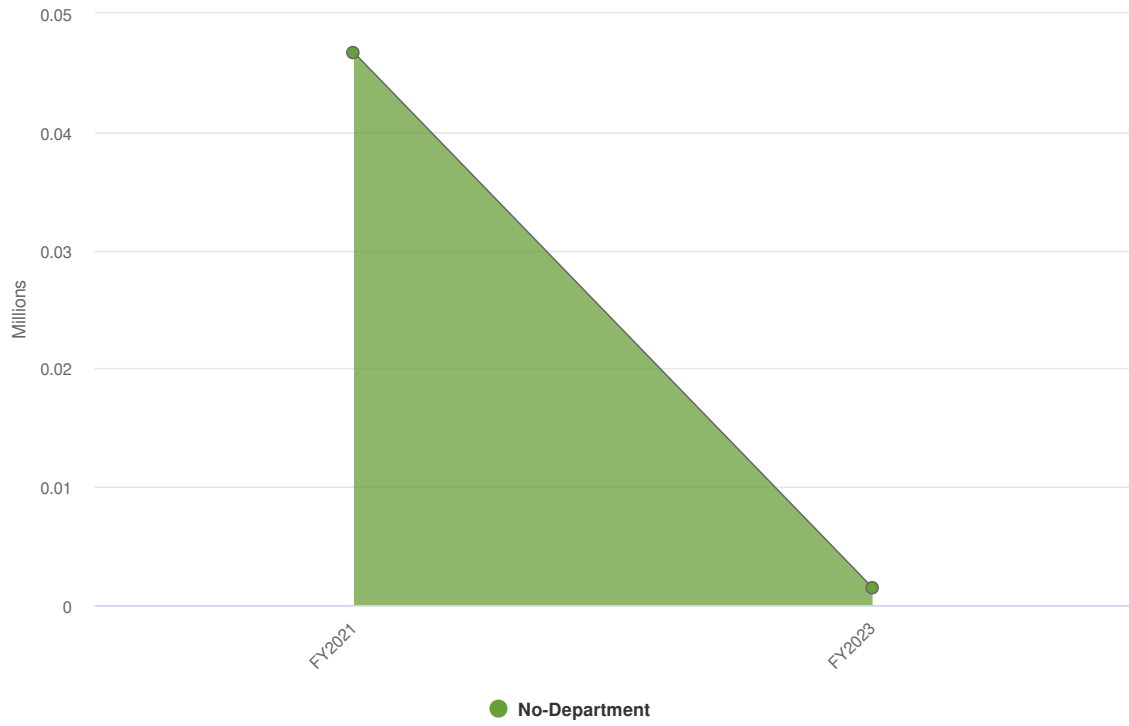


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
No Data To Display				

Expenditures



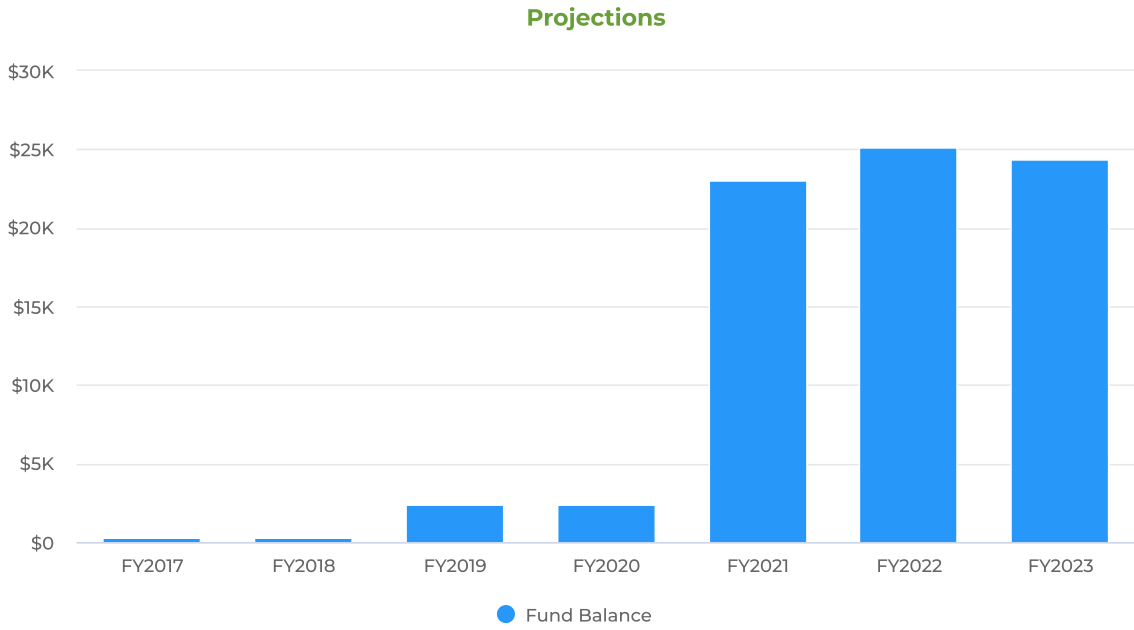
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
No-Department	\$1,461.36	\$0.00	\$0.00	0%
Total Expenditures:	\$1,461.36	\$0.00	\$0.00	0%



Fund Balance



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





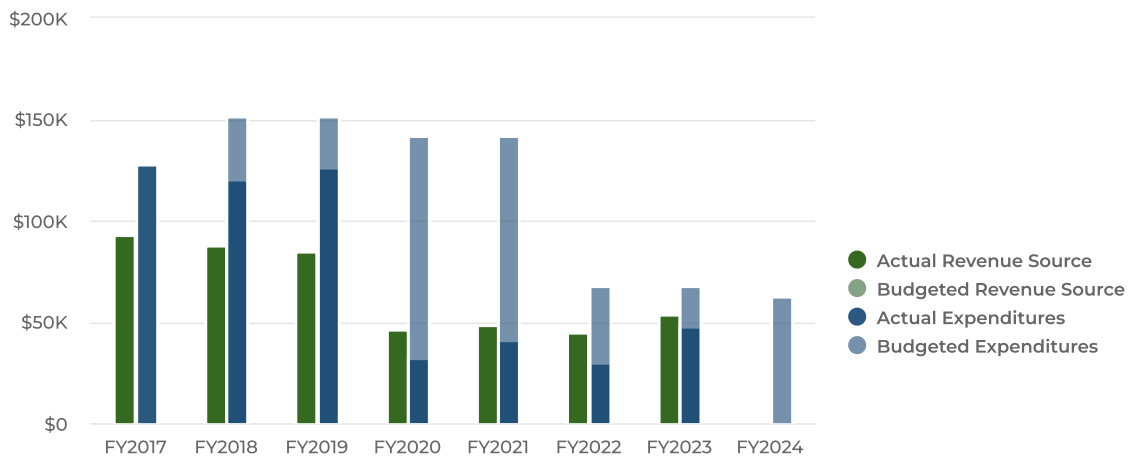
Probation Fees Fund

[Official: Director of Court Services, Chief Judge]

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

Summary

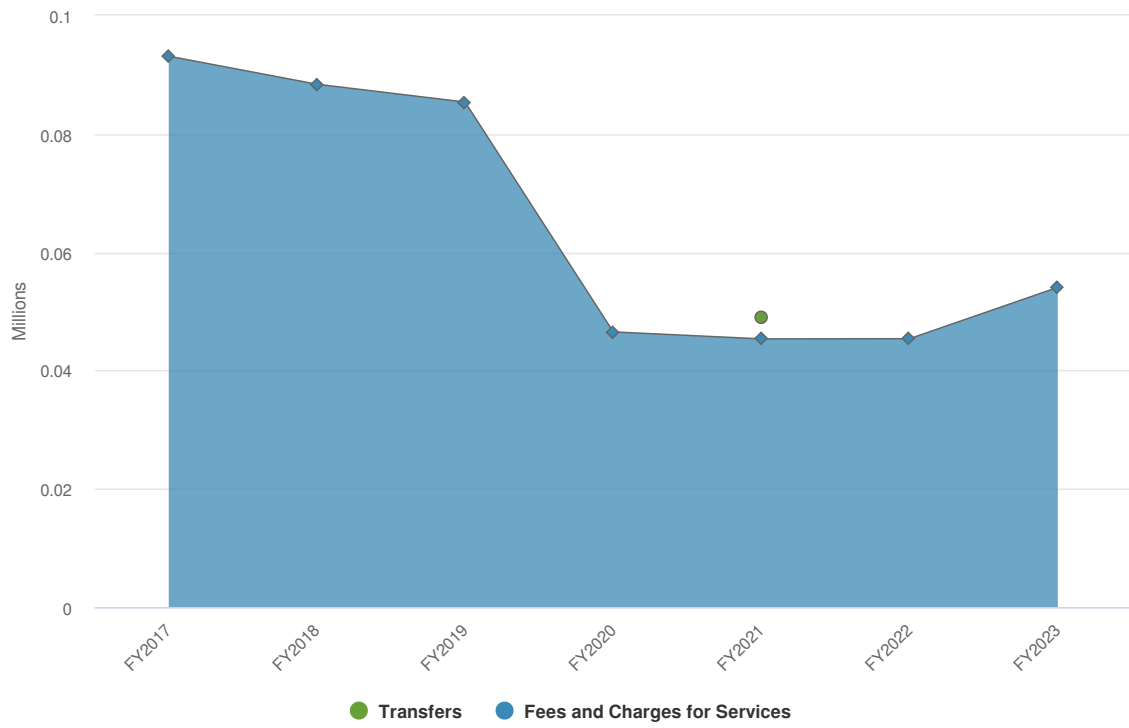
The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 7.6% or \$5.2K to \$63.1K in FY2024.



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

Revenues

Budgeted and Historical 2024 Revenues

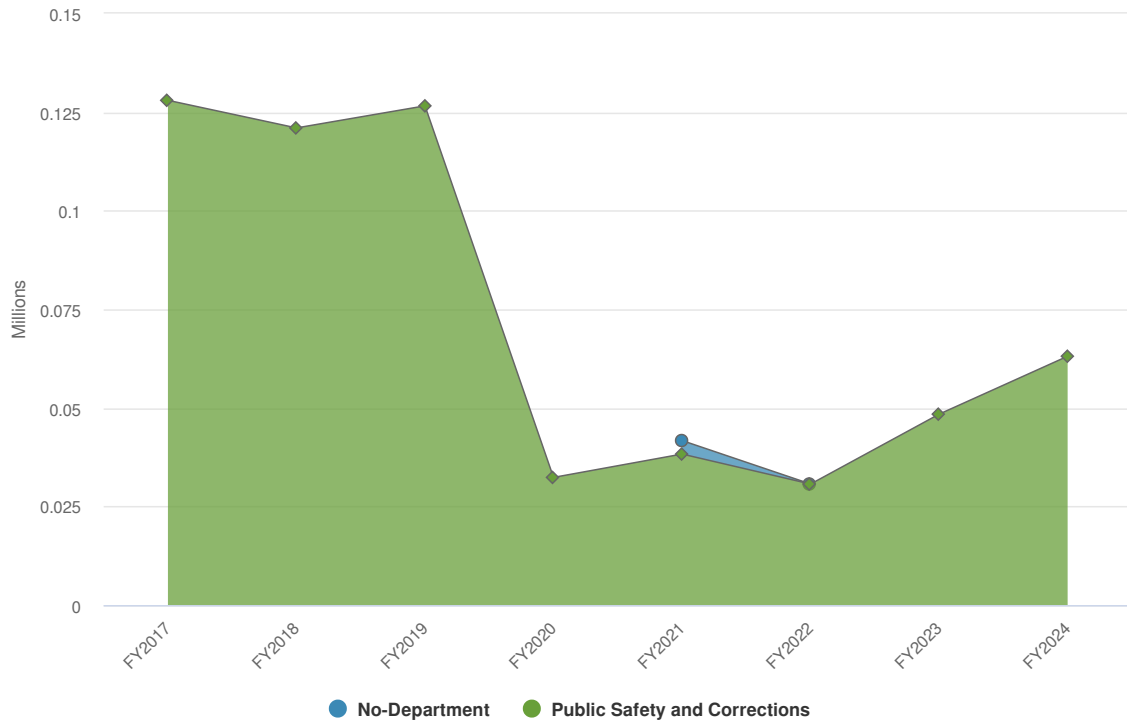


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$54,049.66	\$0.00	\$0.00	0%
Total Revenue Source:	\$54,049.66	\$0.00	\$0.00	0%

Expenditures



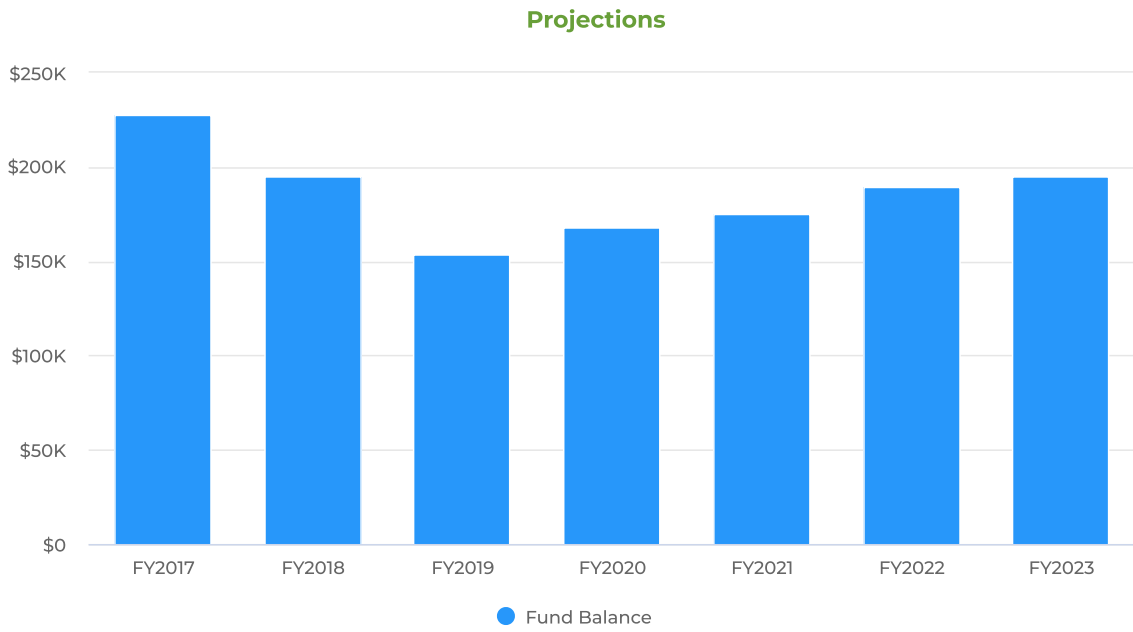
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
Public Safety and Corrections	\$48,408.01	\$67,654.00	\$63,100.00	-6.7%
No-Department	\$0.00	\$646.00	\$0.00	-100%
Total Expenditures:	\$48,408.01	\$68,300.00	\$63,100.00	-7.6%



Fund Balance



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





Treasurers Automation Fund

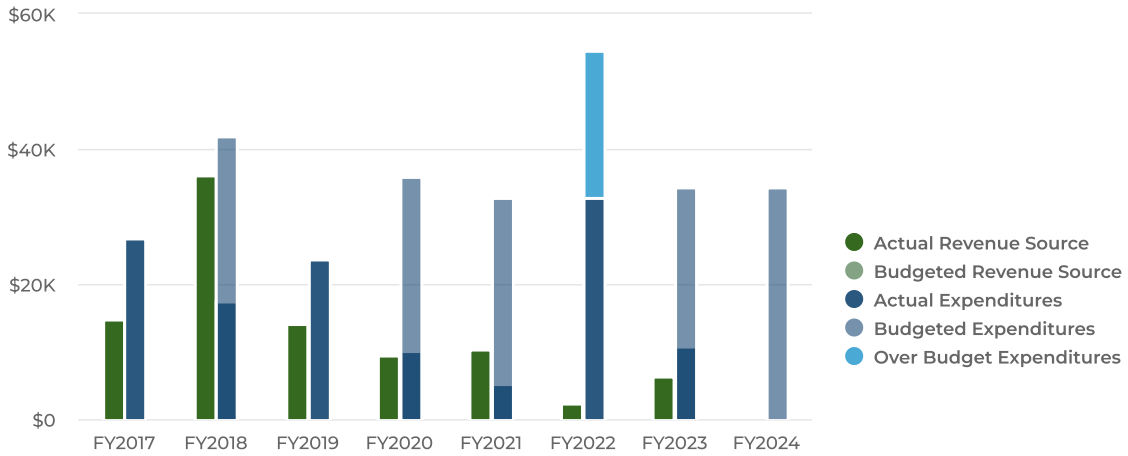
[Official: Treasurer]

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

The Treasurer is the only signee for this fund.

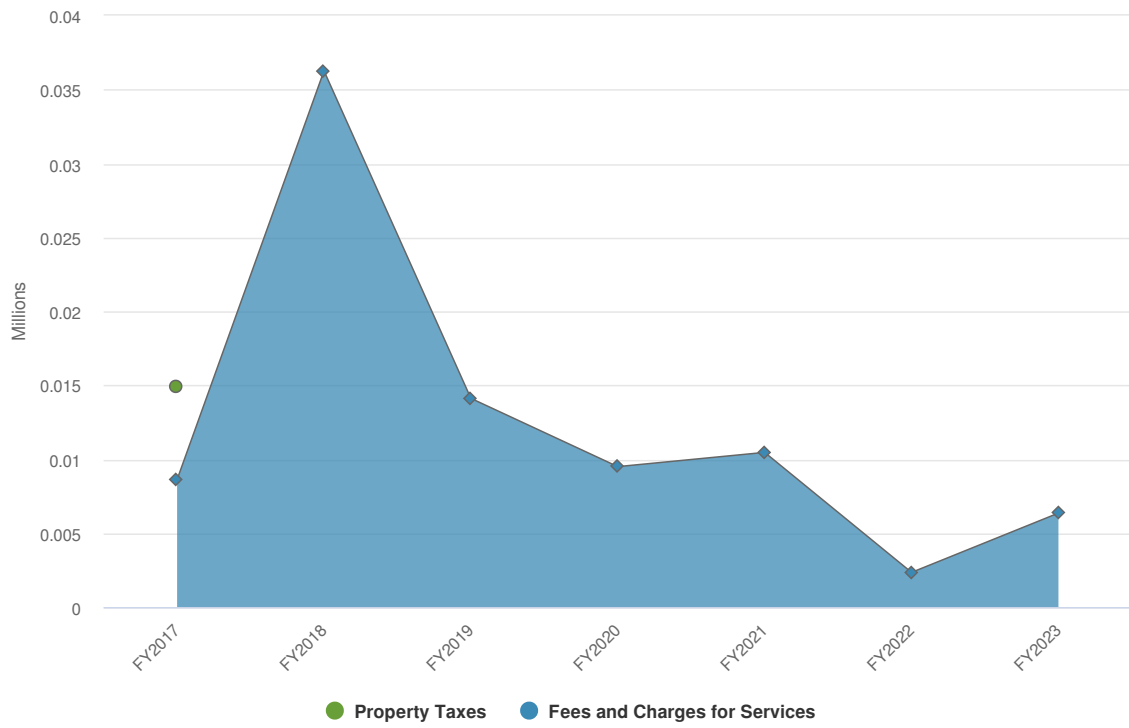
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$34.5K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

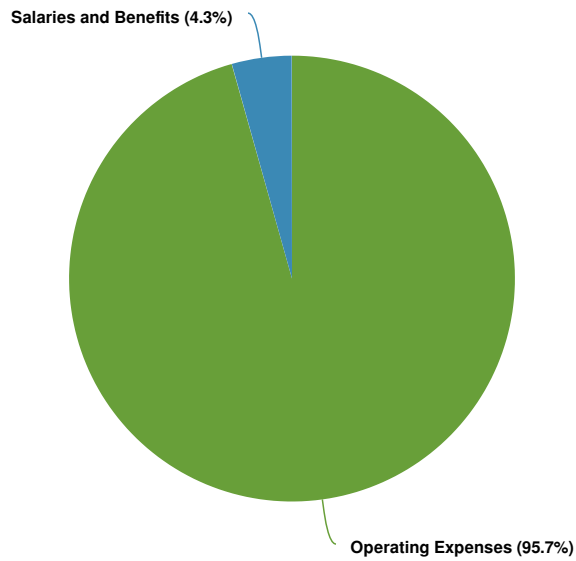


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$6,354.44	\$0.00	\$0.00	0%
Total Revenue Source:	\$6,354.44	\$0.00	\$0.00	0%

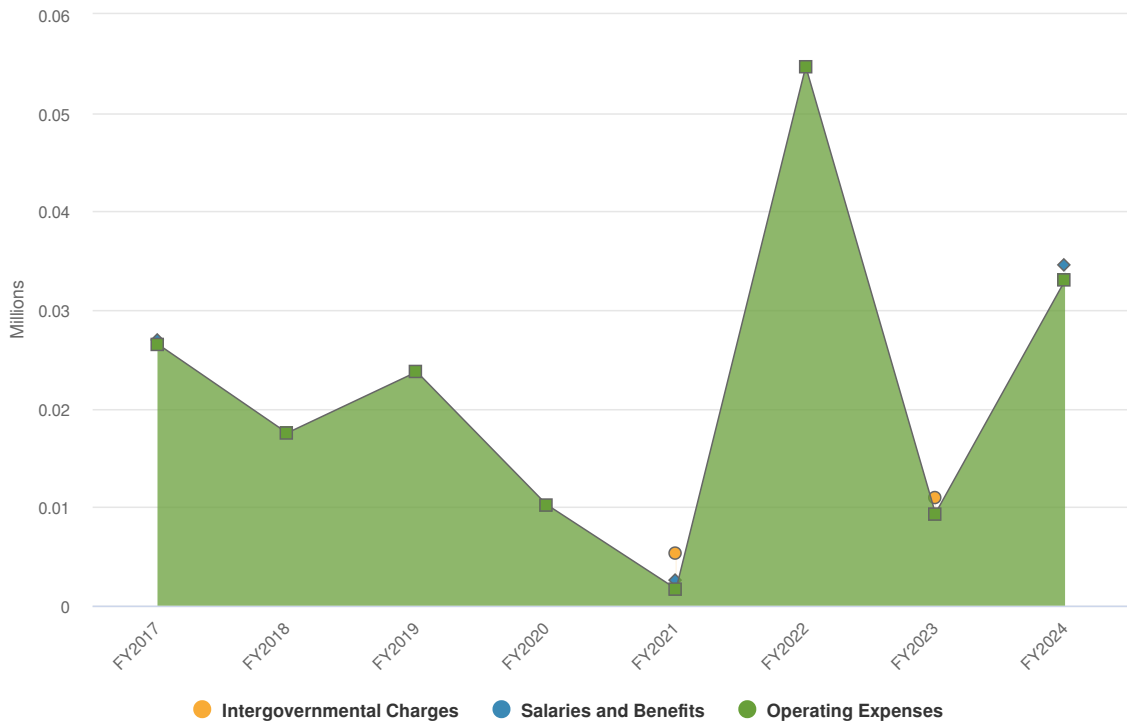


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

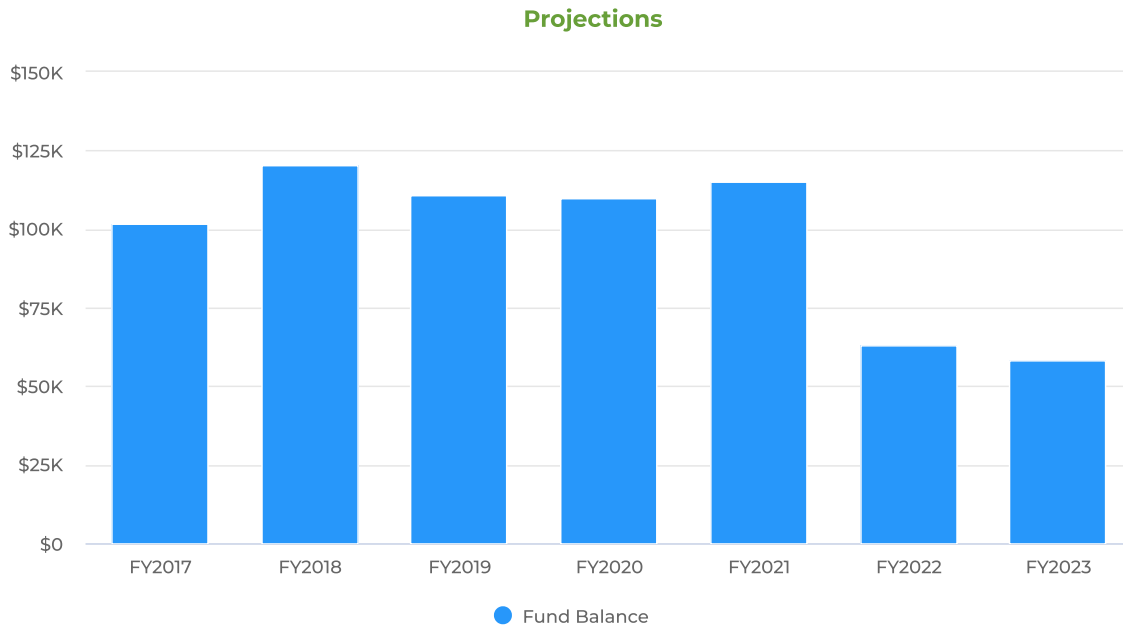


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$0.00	\$1,500.00	\$1,500.00	0%
Operating Expenses	\$9,354.77	\$33,000.00	\$33,000.00	0%
Intergovernmental Charges	\$1,627.50	\$0.00	\$0.00	0%
Total Expense Objects:	\$10,982.27	\$34,500.00	\$34,500.00	0%

Fund Balance



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



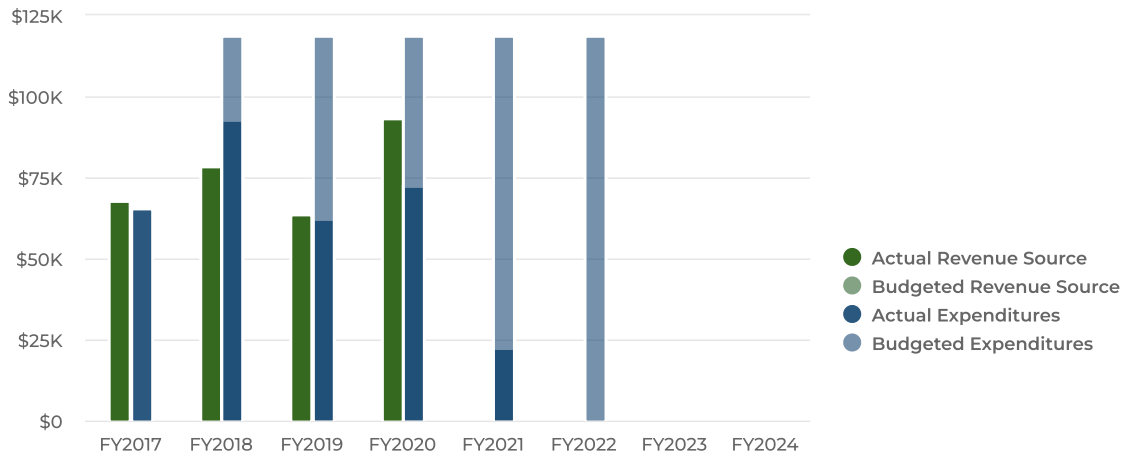


So Central IL Drug Task/Grant

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

Summary

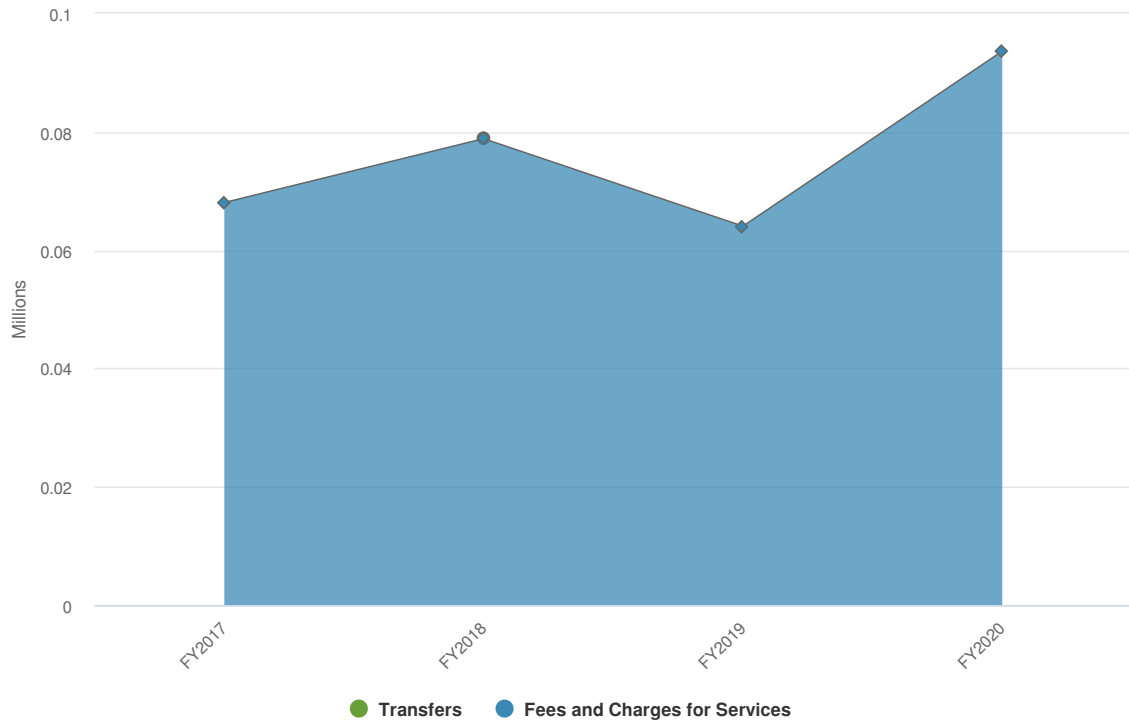
The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.



Revenues



Budgeted and Historical 2024 Revenues

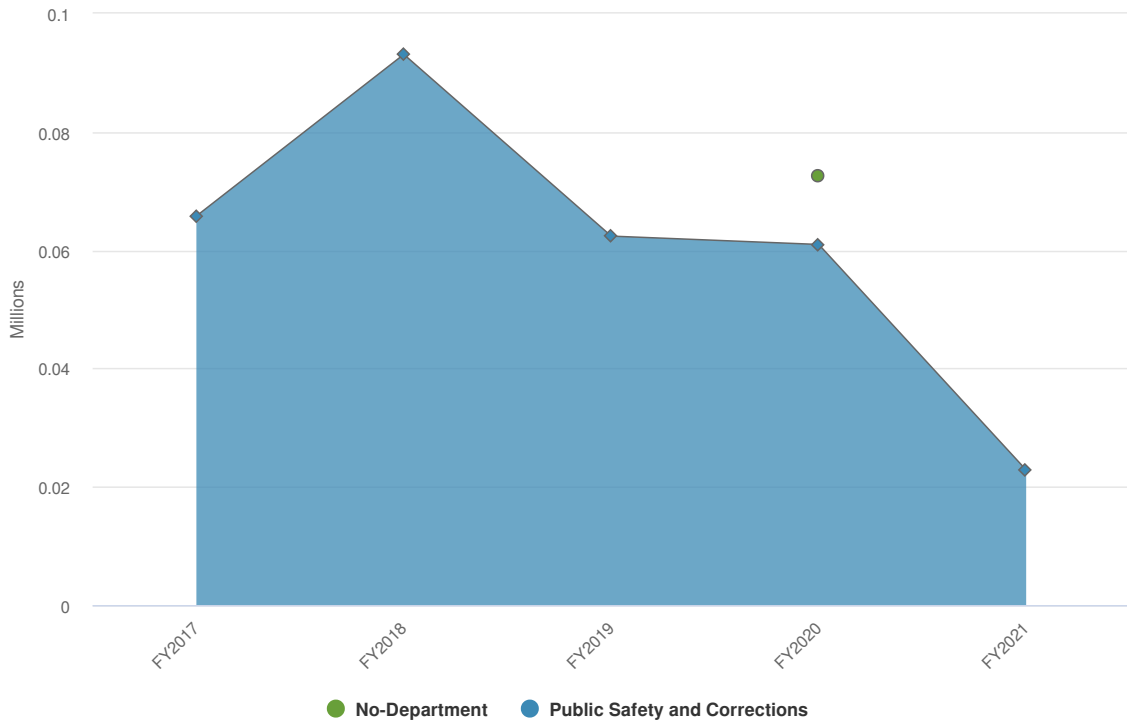


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
No Data To Display				

Expenditures



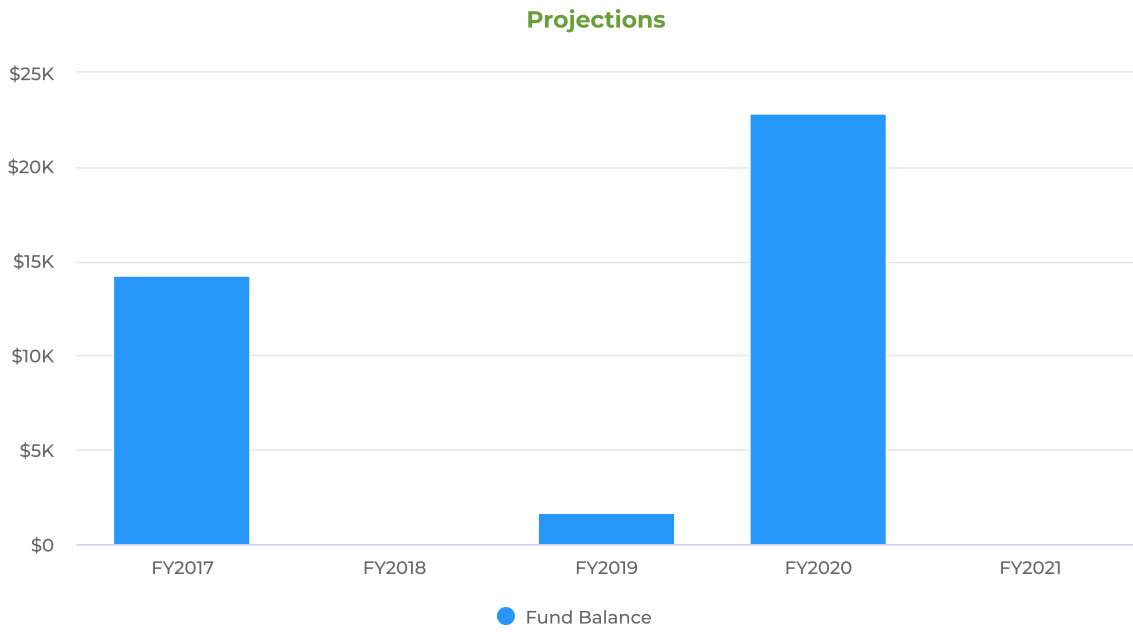
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
No Data To Display				



Fund Balance



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





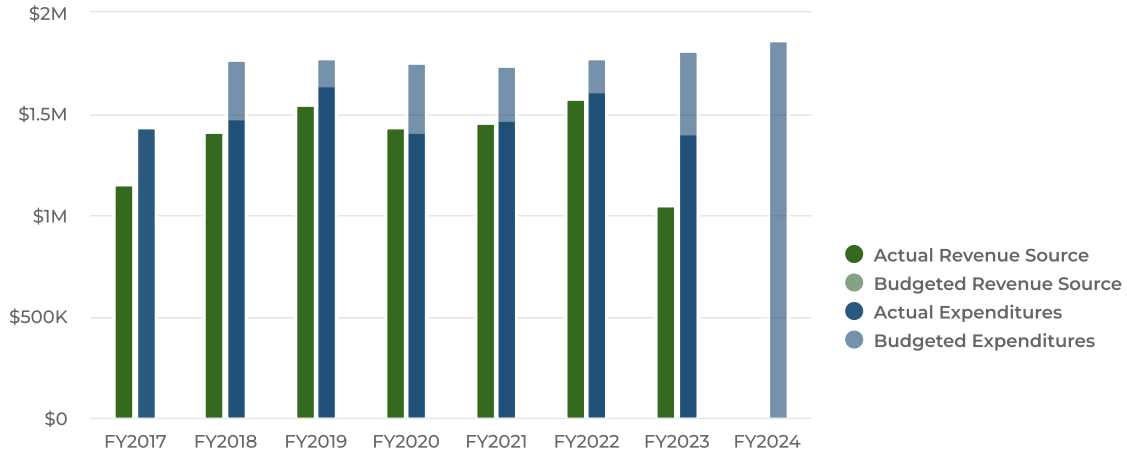
County Highway Fund

[Official: Highway Engineer]

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

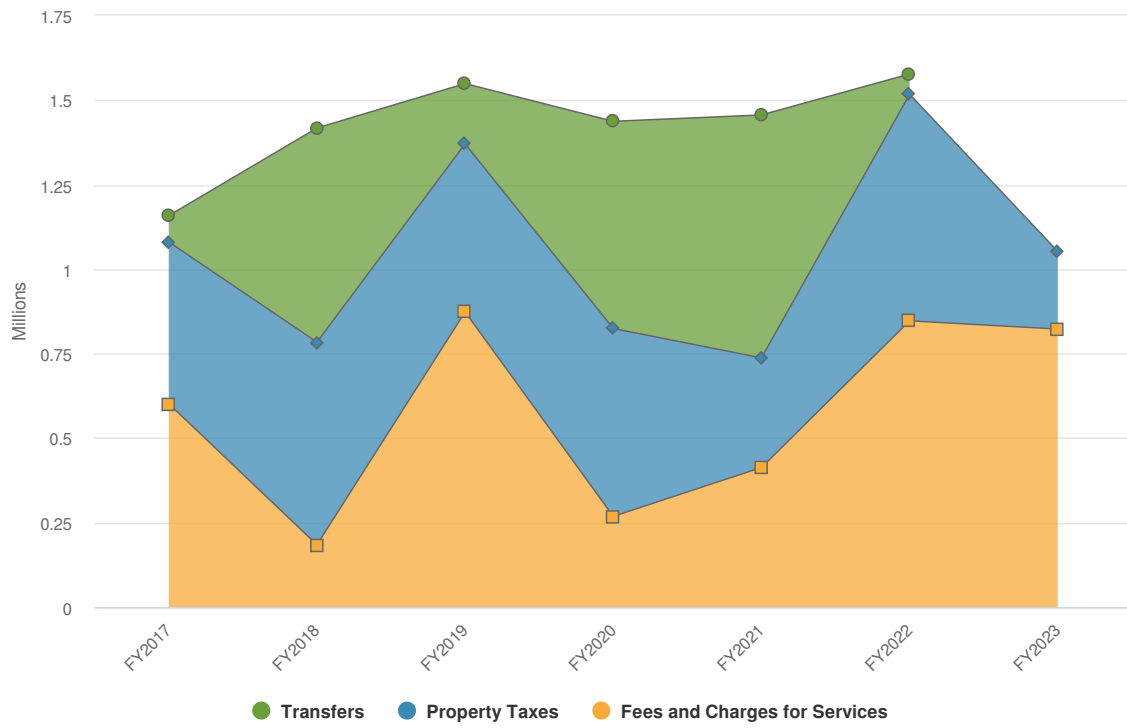
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 3% or \$53.55K to \$1.86M in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

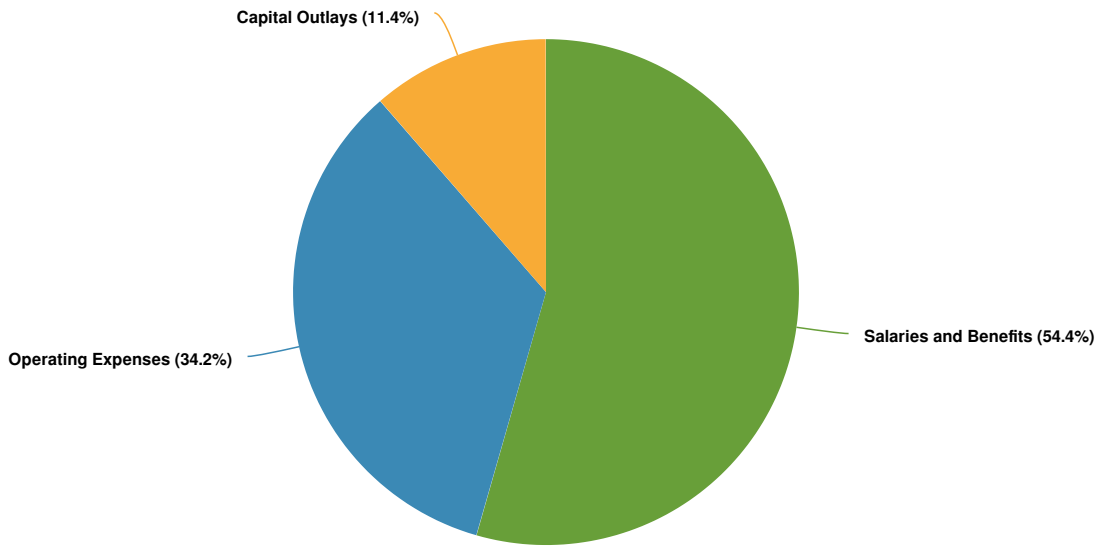


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Property Taxes	\$229,553.30	\$0.00	\$0.00	0%
Fees and Charges for Services	\$822,521.98	\$0.00	\$0.00	0%
Total Revenue Source:	\$1,052,075.28	\$0.00	\$0.00	0%

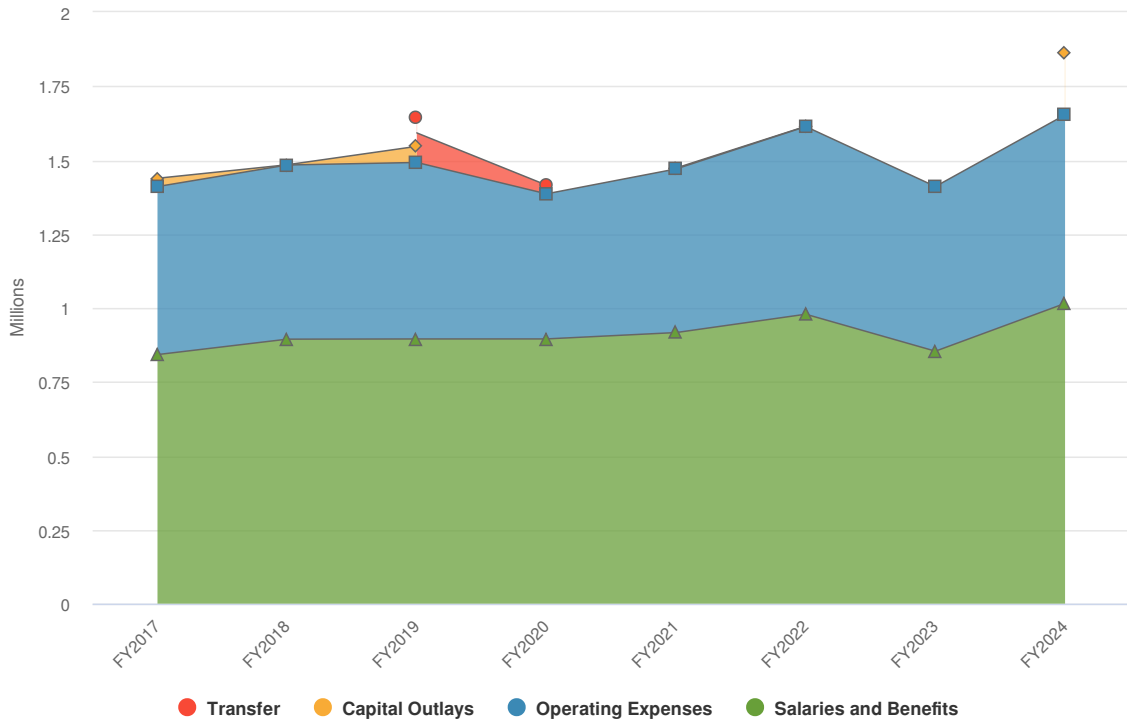


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

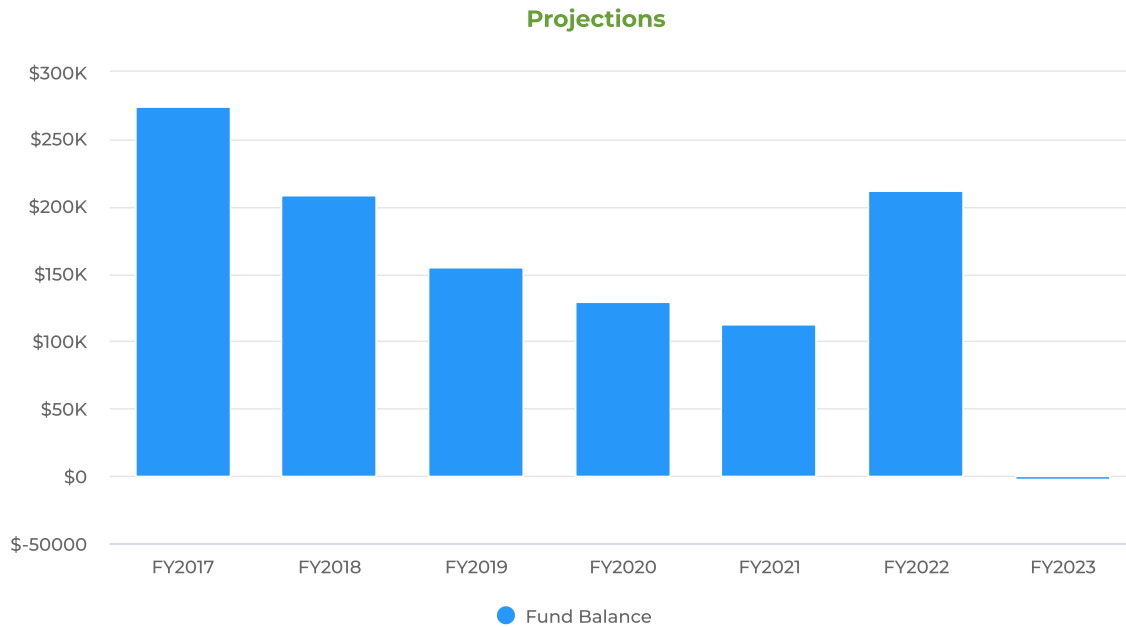


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$853,681.11	\$994,250.00	\$1,015,250.00	2.1%
Operating Expenses	\$556,933.53	\$605,050.00	\$637,600.00	5.4%
Capital Outlays	\$0.00	\$212,000.00	\$212,000.00	0%
Total Expense Objects:	\$1,410,614.64	\$1,811,300.00	\$1,864,850.00	3%

Fund Balance



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





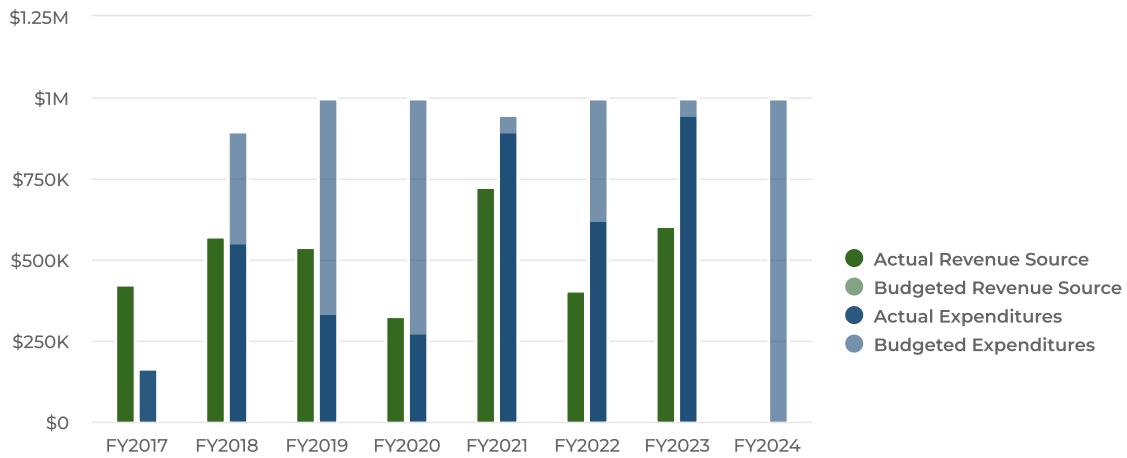
County Township Bridge Fund

[Official: Highway Engineer]

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

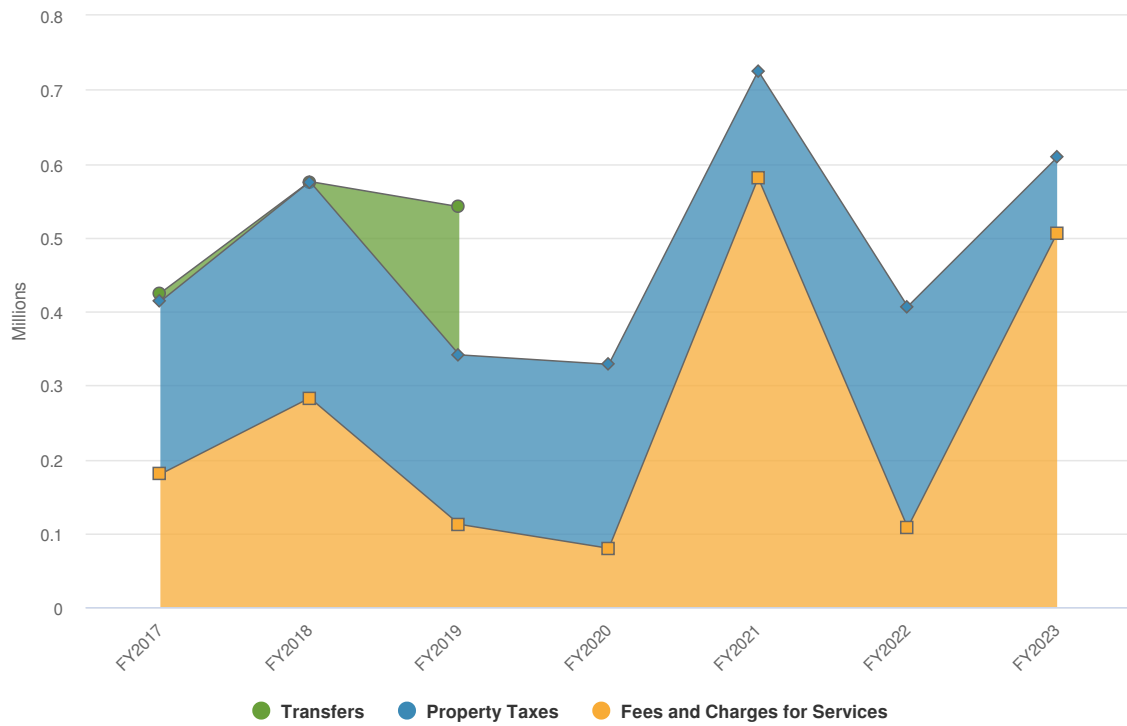
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$1M in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

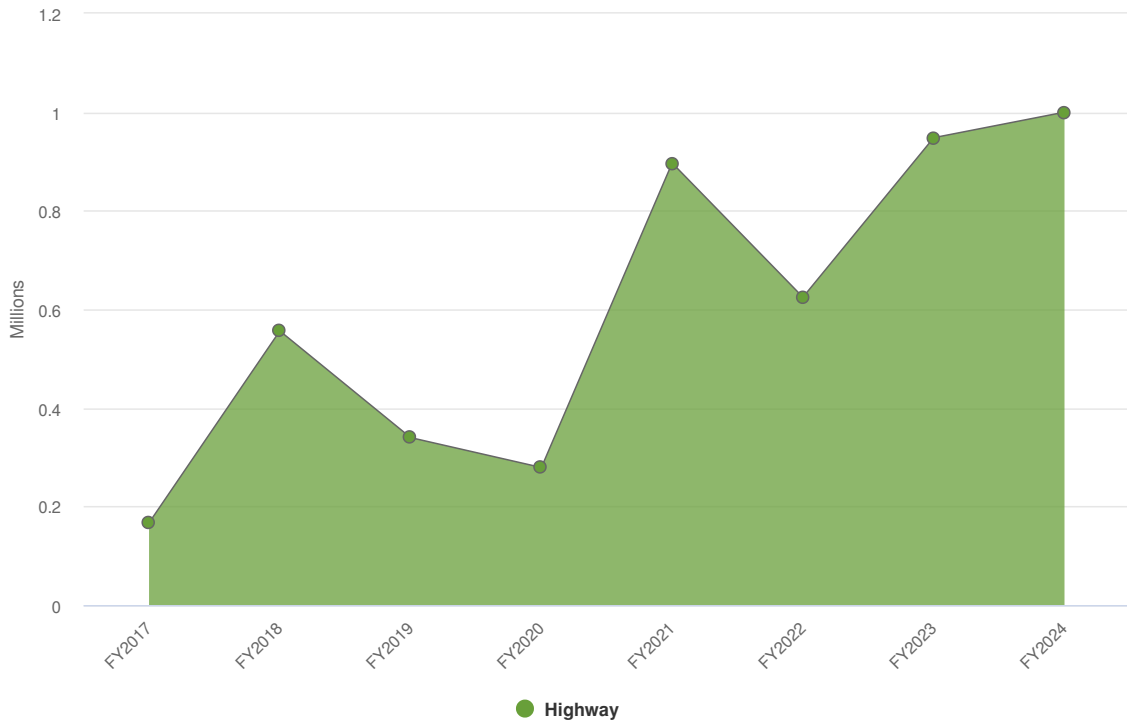


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Property Taxes	\$102,383.69	\$0.00	\$0.00	0%
Fees and Charges for Services	\$505,837.95	\$0.00	\$0.00	0%
Total Revenue Source:	\$608,221.64	\$0.00	\$0.00	0%

Expenditures



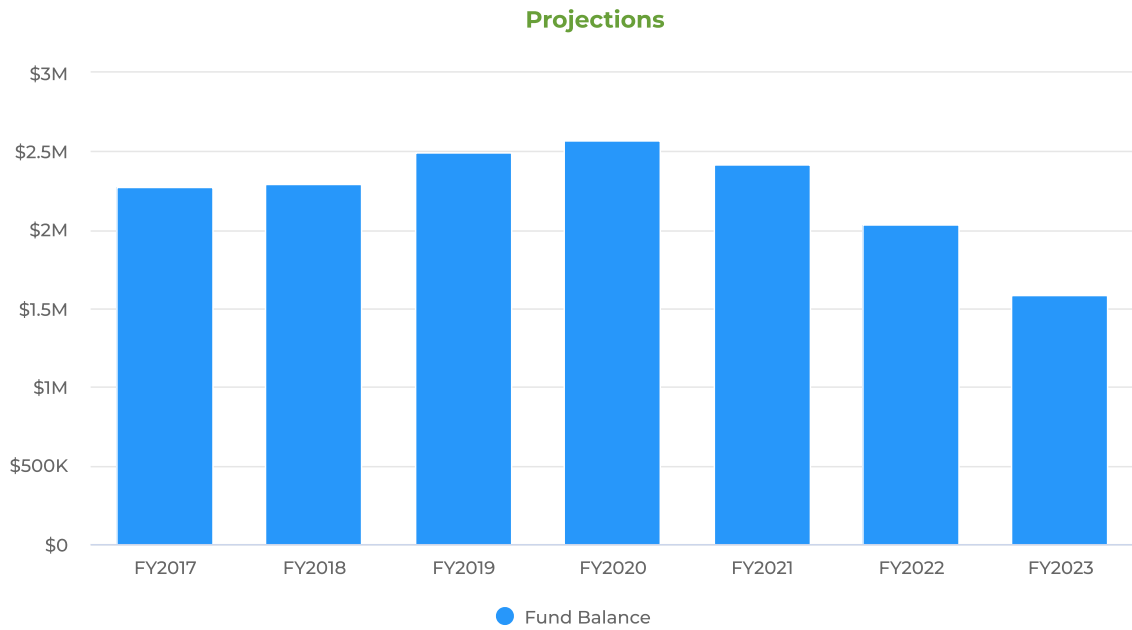
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
Highway	\$948,186.90	\$1,000,000.00	\$1,000,000.00	0%
Total Expenditures:	\$948,186.90	\$1,000,000.00	\$1,000,000.00	0%



Fund Balance



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





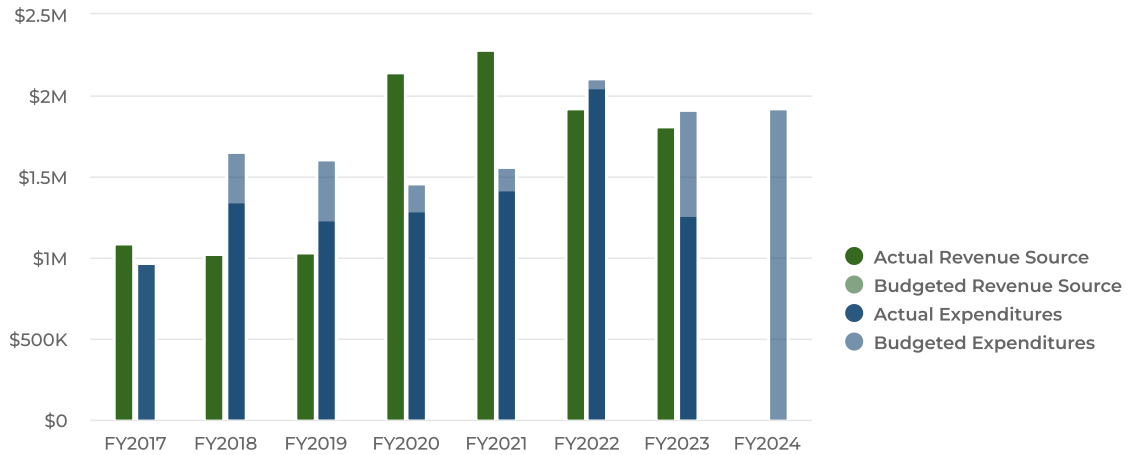
County Motor Fuel Fund

[Official: Highway Engineer]

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

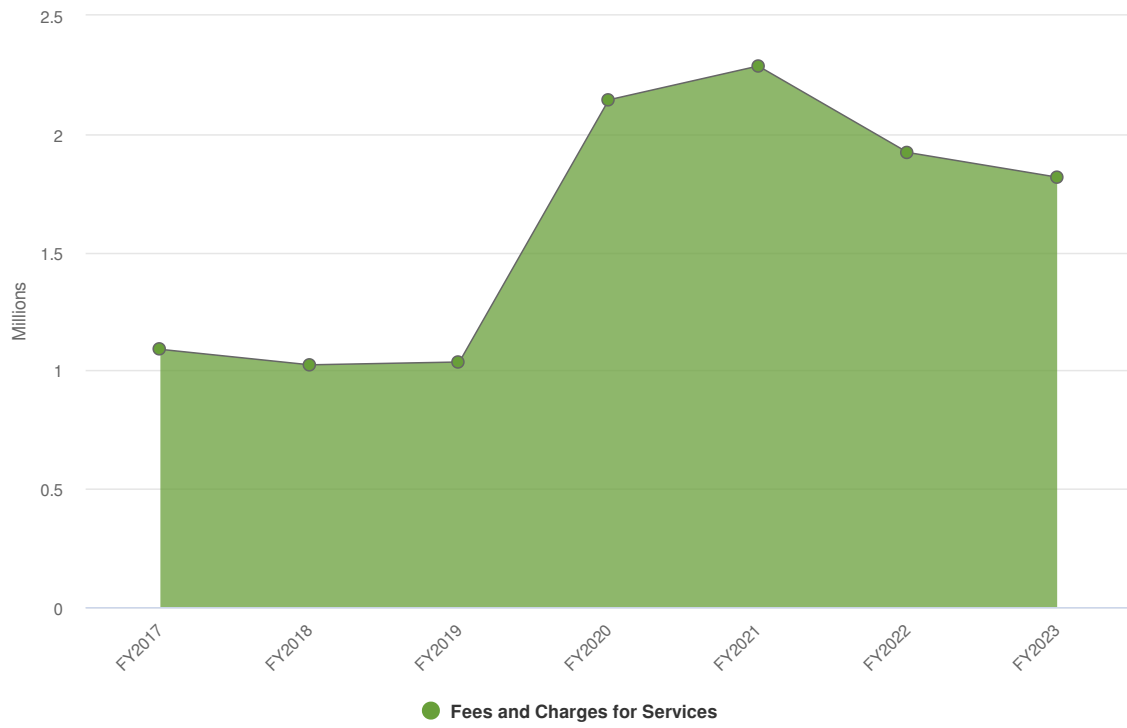
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0.4% or \$8K to \$1.93M in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

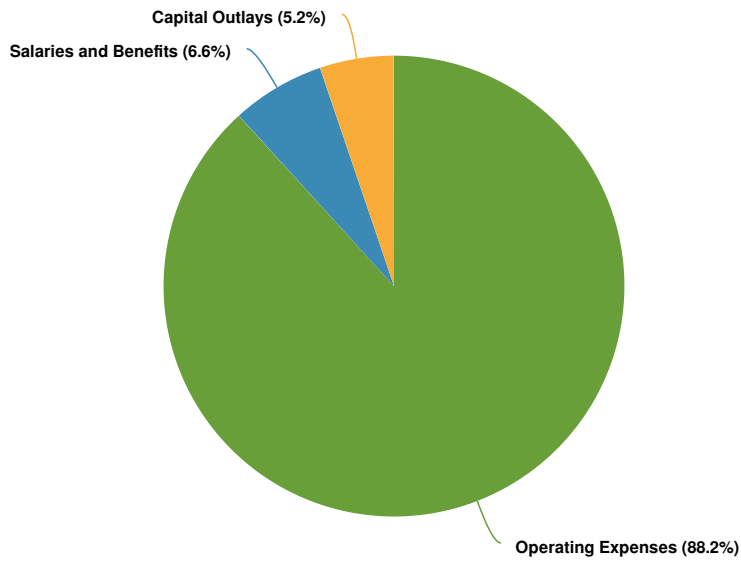


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$1,817,046.26	\$0.00	\$0.00	0%
Total Revenue Source:	\$1,817,046.26	\$0.00	\$0.00	0%

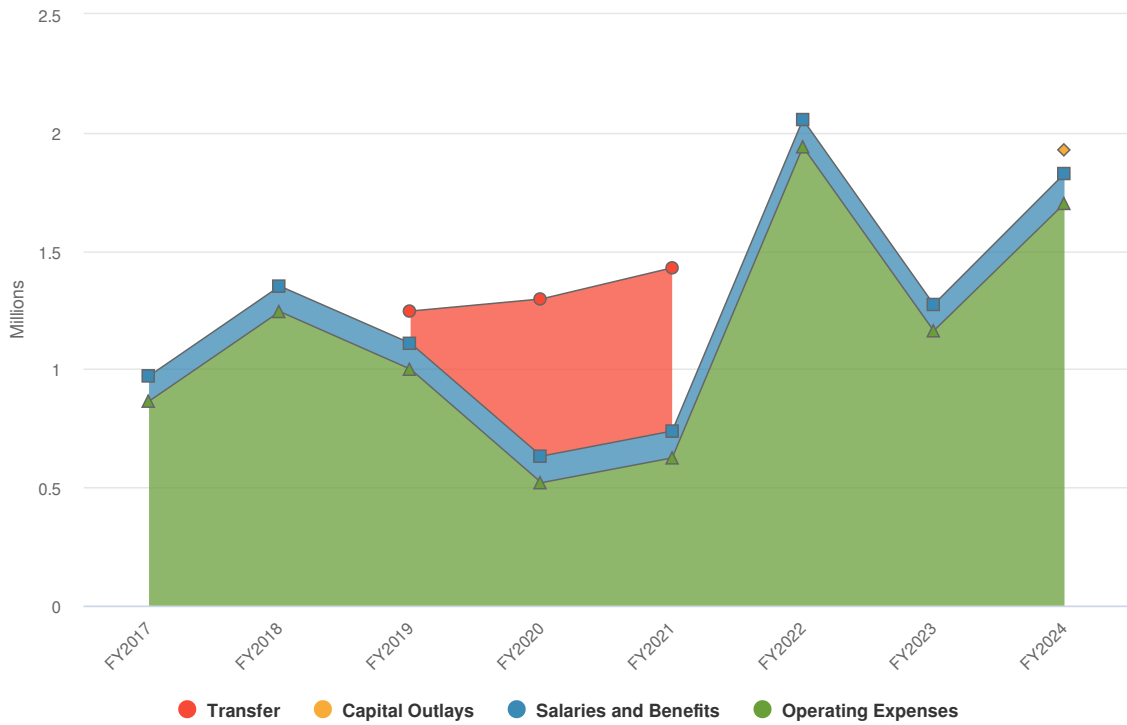


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

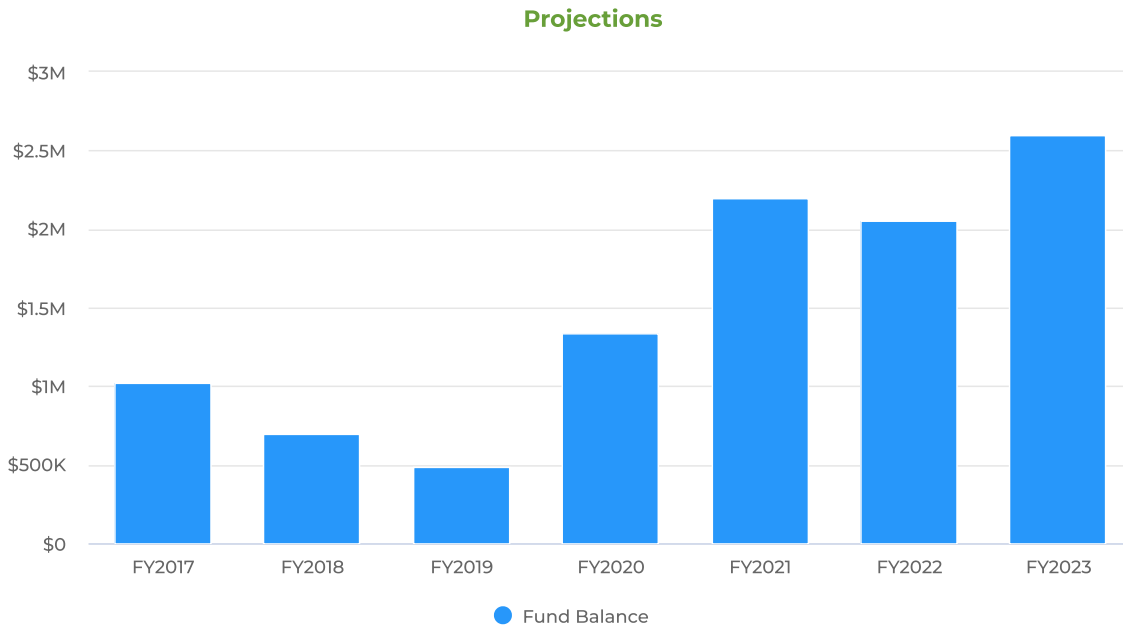


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$111,380.02	\$118,500.00	\$126,500.00	6.8%
Operating Expenses	\$1,161,629.78	\$1,700,000.00	\$1,700,000.00	0%
Capital Outlays	\$0.00	\$100,000.00	\$100,000.00	0%
Total Expense Objects:	\$1,273,009.80	\$1,918,500.00	\$1,926,500.00	0.4%

Fund Balance



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





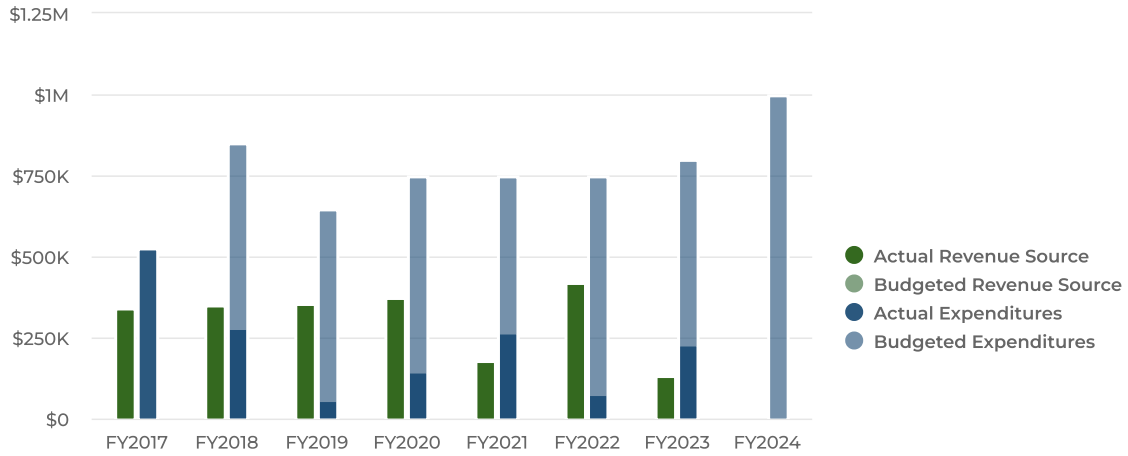
Matching Highway Tax Fund

[Official: Highway Engineer]

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

Summary

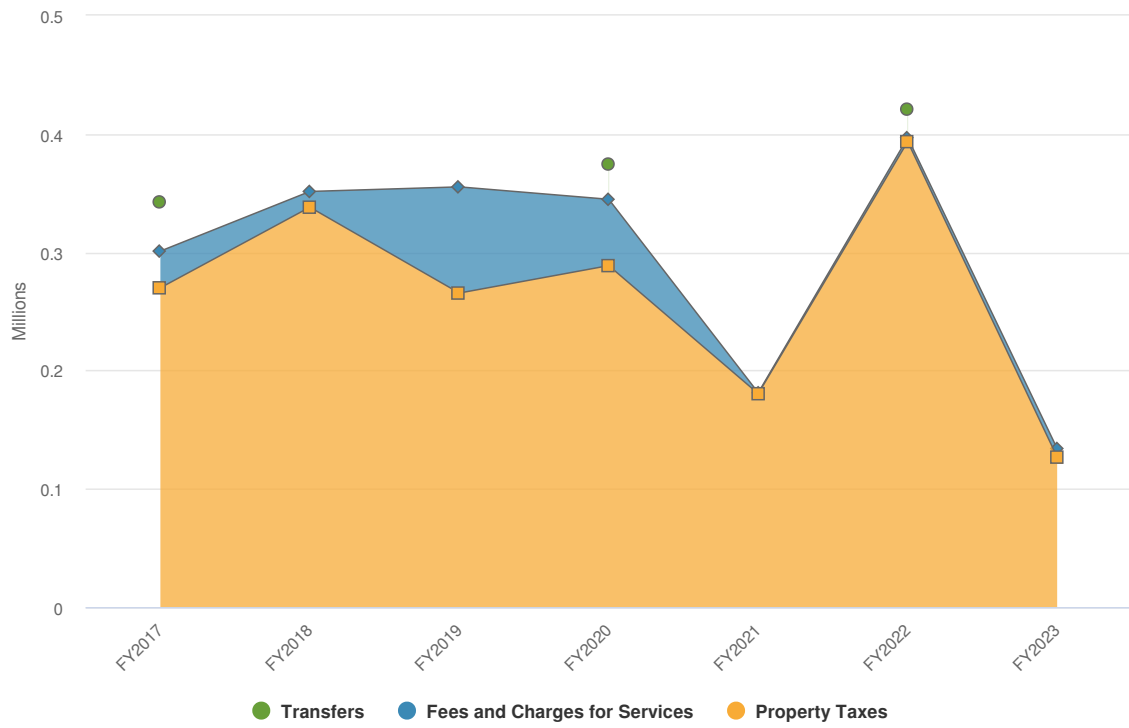
The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 25% or \$200K to \$1M in FY2024.



Revenues



Budgeted and Historical 2024 Revenues

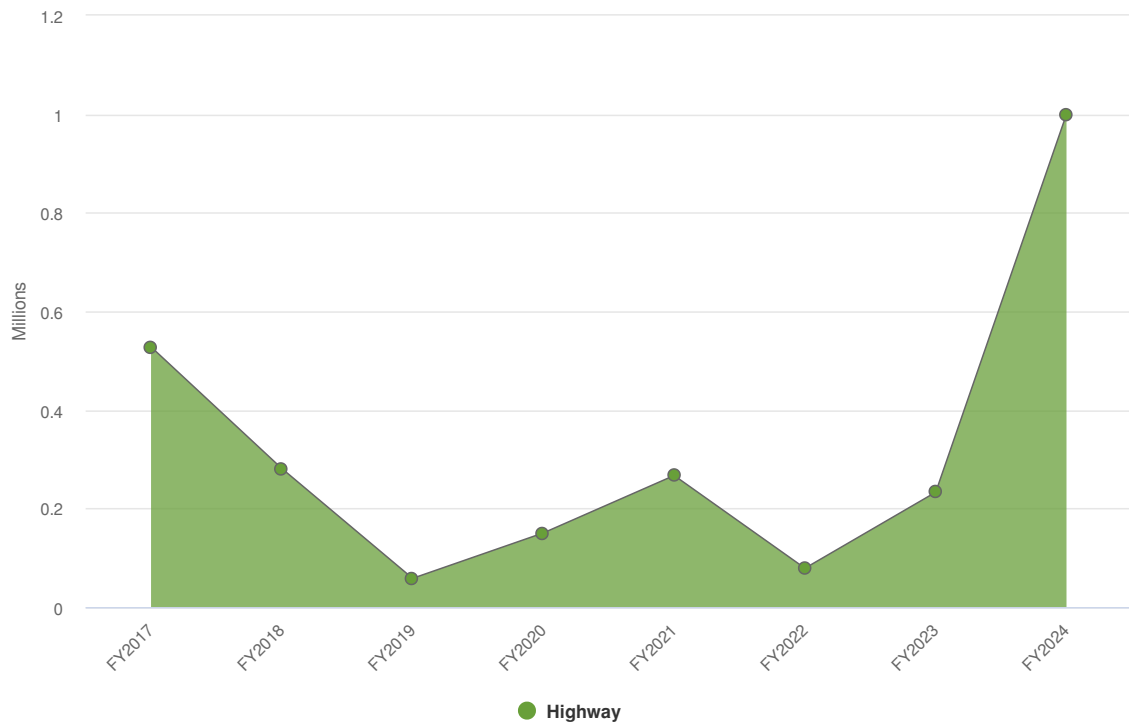


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Property Taxes	\$126,748.67	\$0.00	\$0.00	0%
Fees and Charges for Services	\$7,287.69	\$0.00	\$0.00	0%
Total Revenue Source:	\$134,036.36	\$0.00	\$0.00	0%

Expenditures



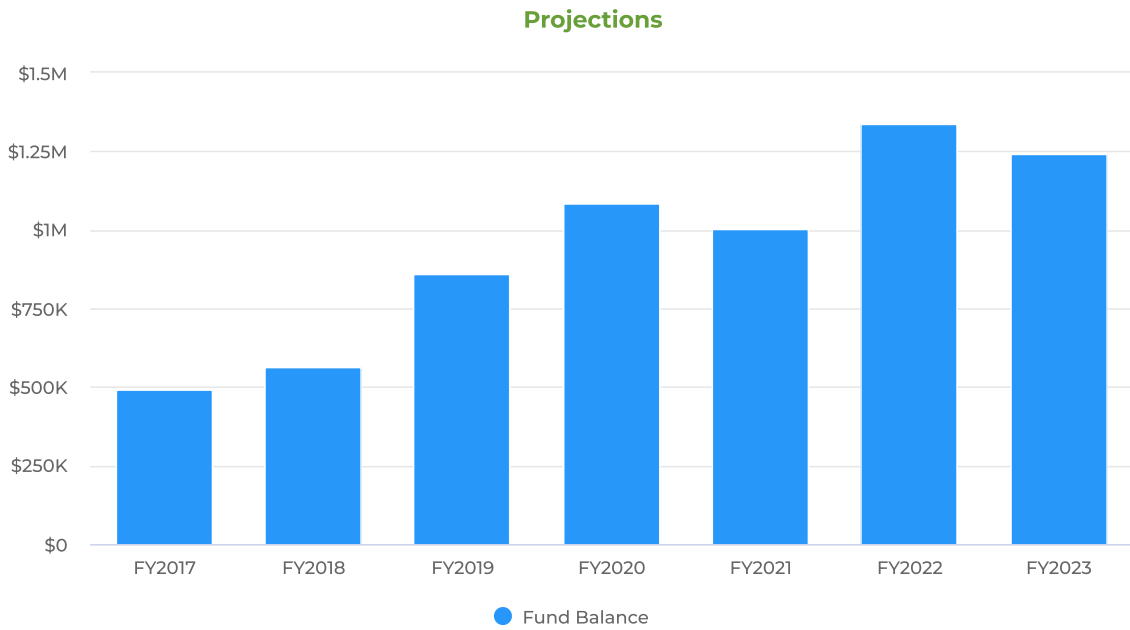
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
Highway	\$233,045.97	\$800,000.00	\$1,000,000.00	25%
Total Expenditures:	\$233,045.97	\$800,000.00	\$1,000,000.00	25%



Fund Balance



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





Delinquent Tax Liquidation

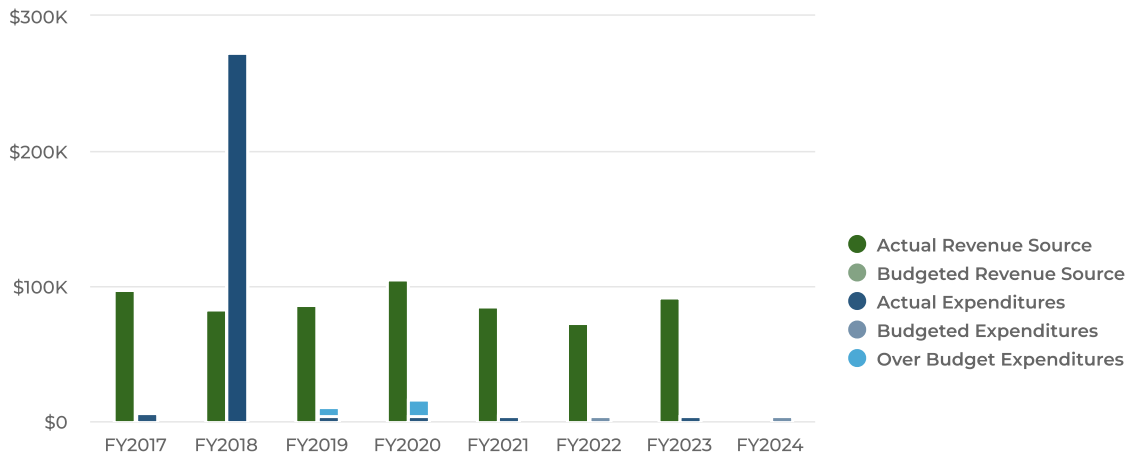
[Official: Treasurer]

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

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

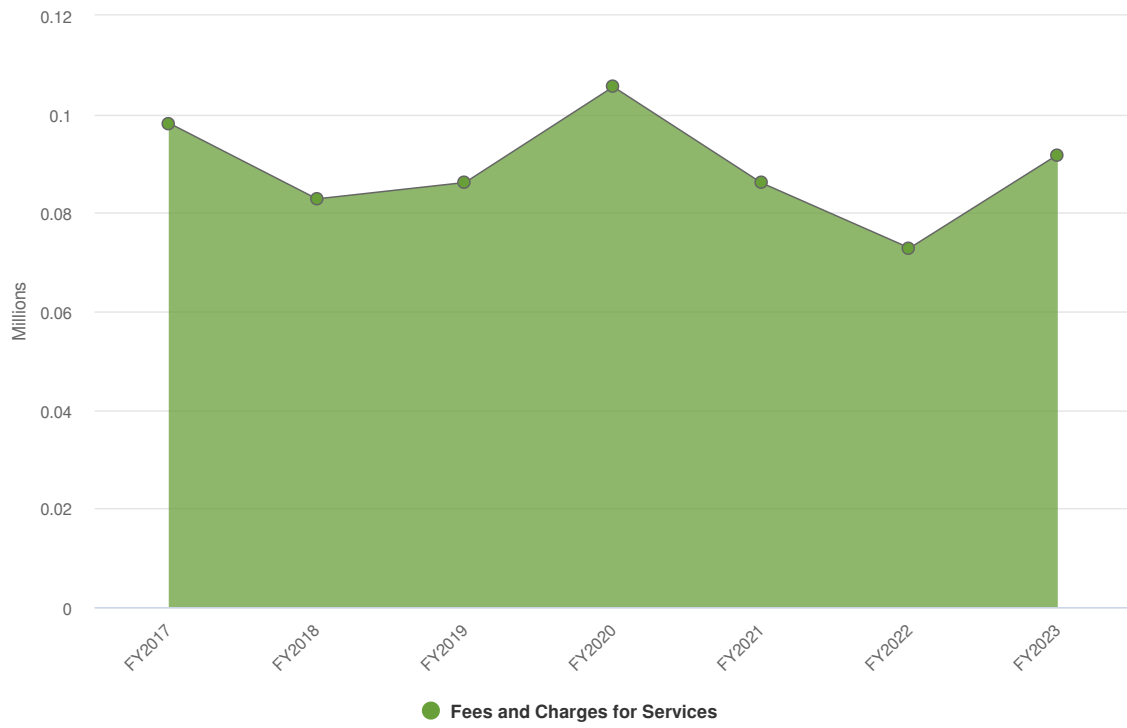
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by % or \$5K to \$5K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

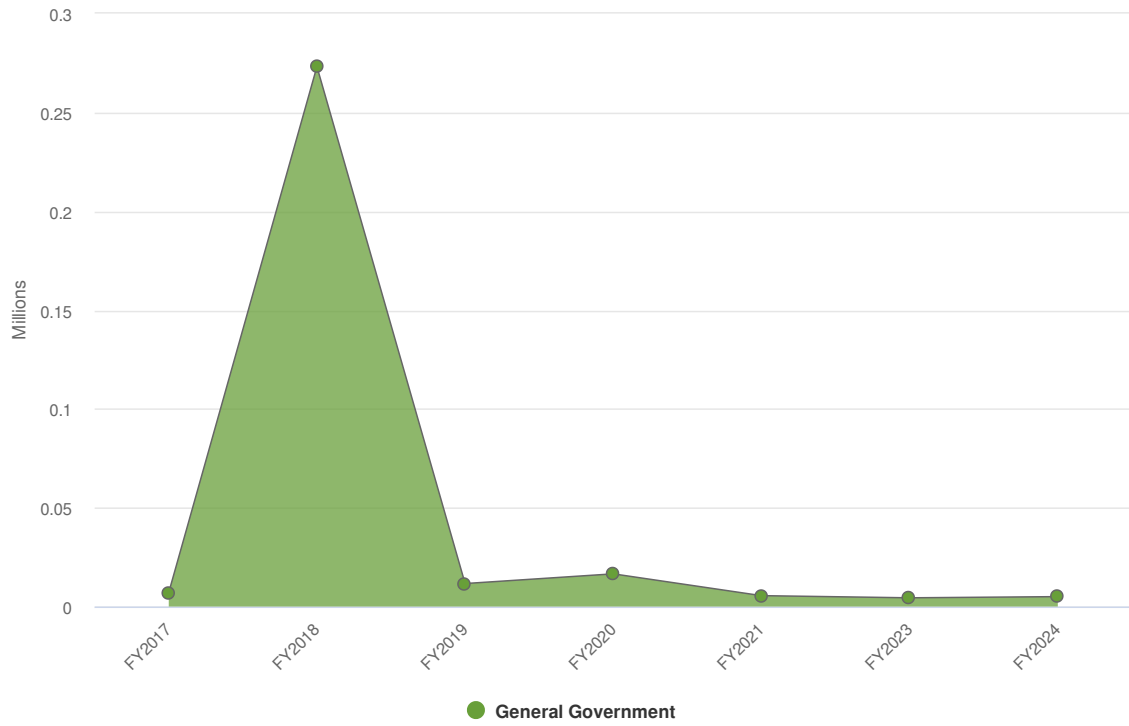


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$91,787.84	\$0.00	\$0.00	0%
Total Revenue Source:	\$91,787.84	\$0.00	\$0.00	0%

Expenditures



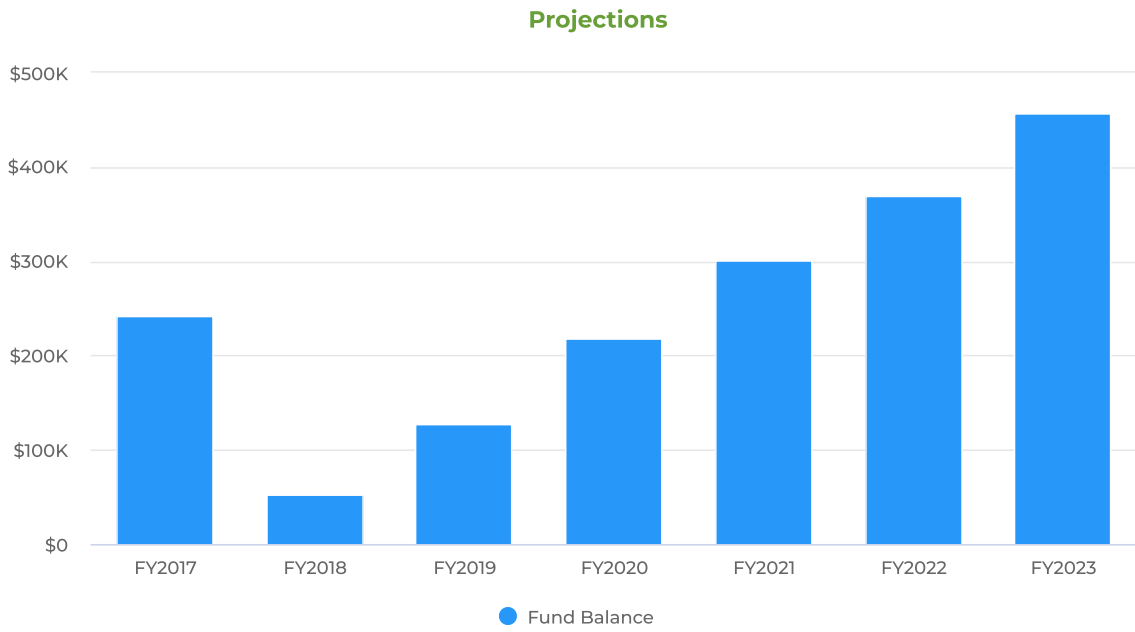
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
General Government	\$4,403.30	\$0.00	\$5,000.00	N/A
Total Expenditures:	\$4,403.30	\$0.00	\$5,000.00	N/A



Fund Balance



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





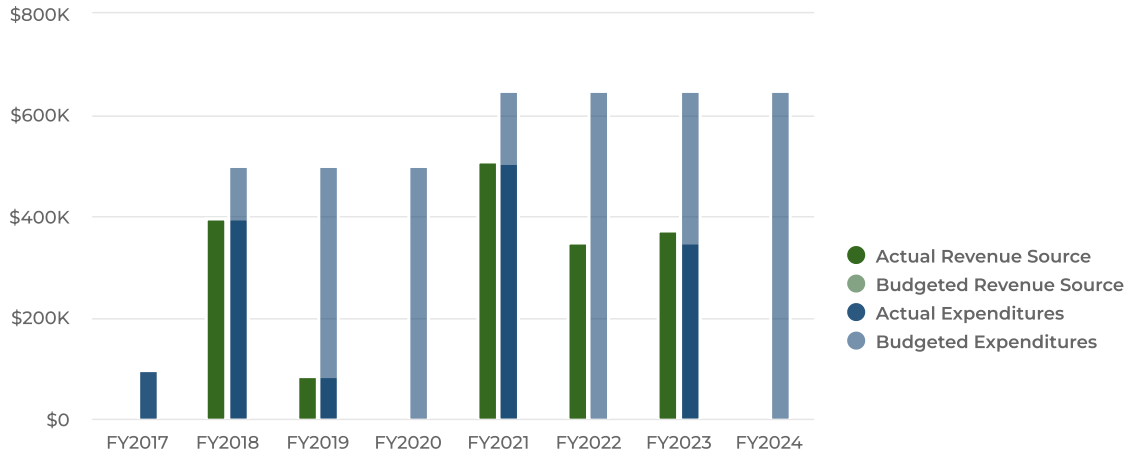
Township Bridge Bond Fund

[Official: Highway Engineer]

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

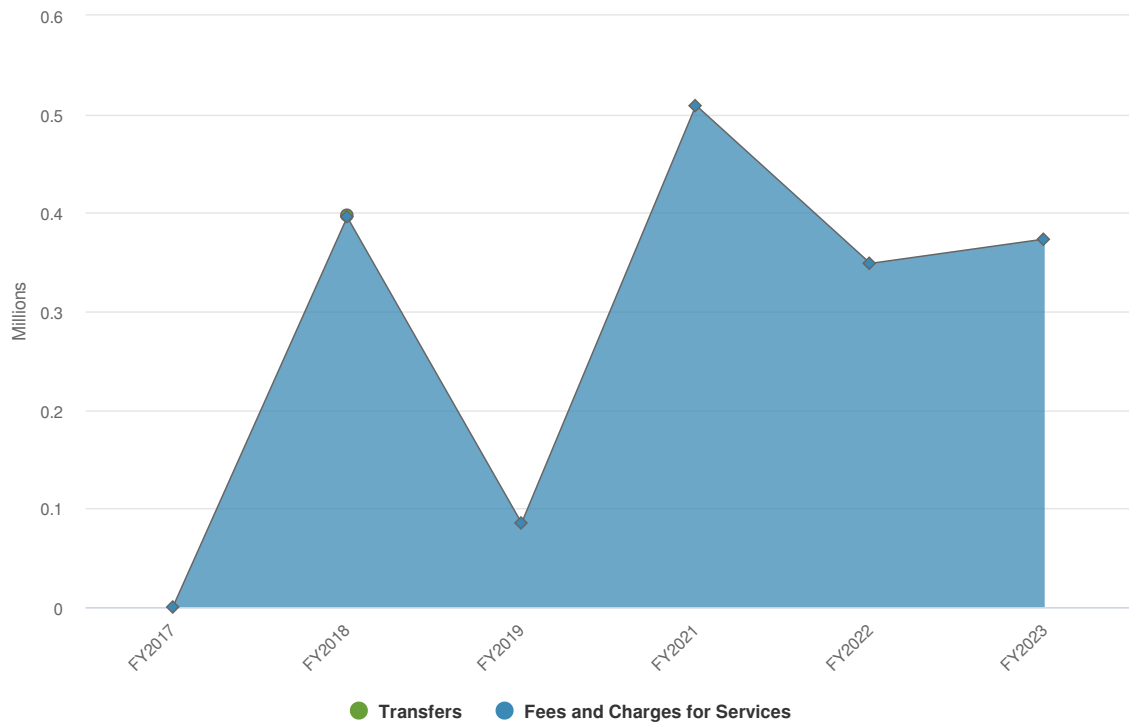
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$650K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

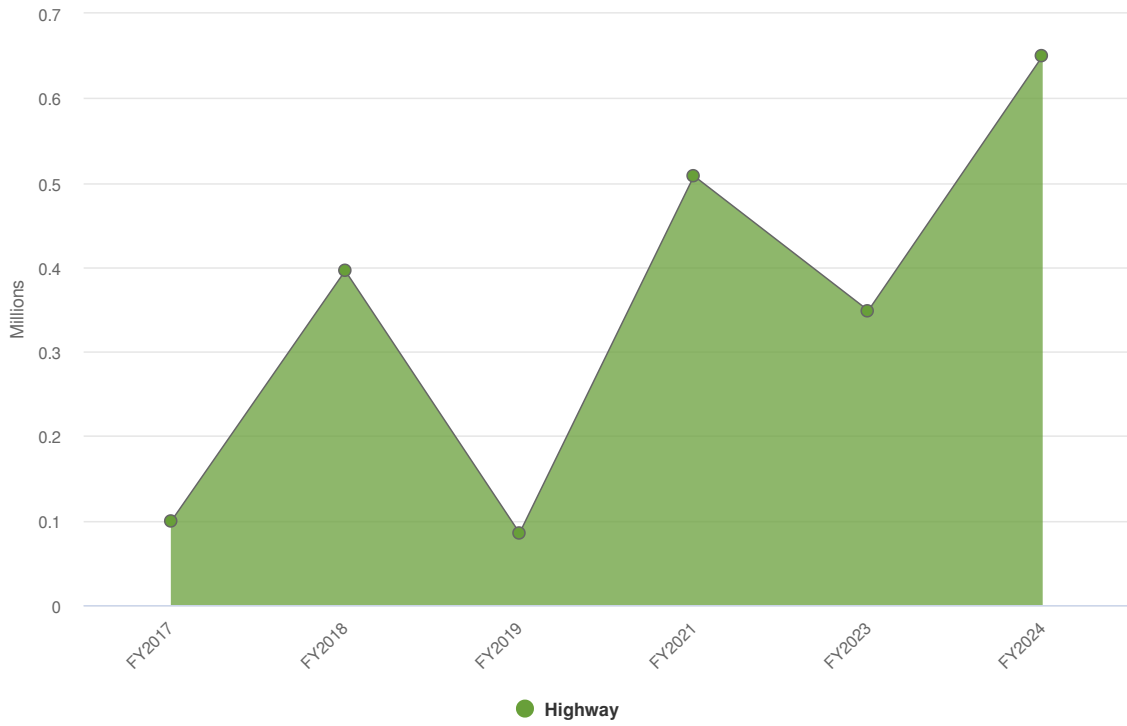


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$373,321.47	\$0.00	\$0.00	0%
Total Revenue Source:	\$373,321.47	\$0.00	\$0.00	0%

Expenditures



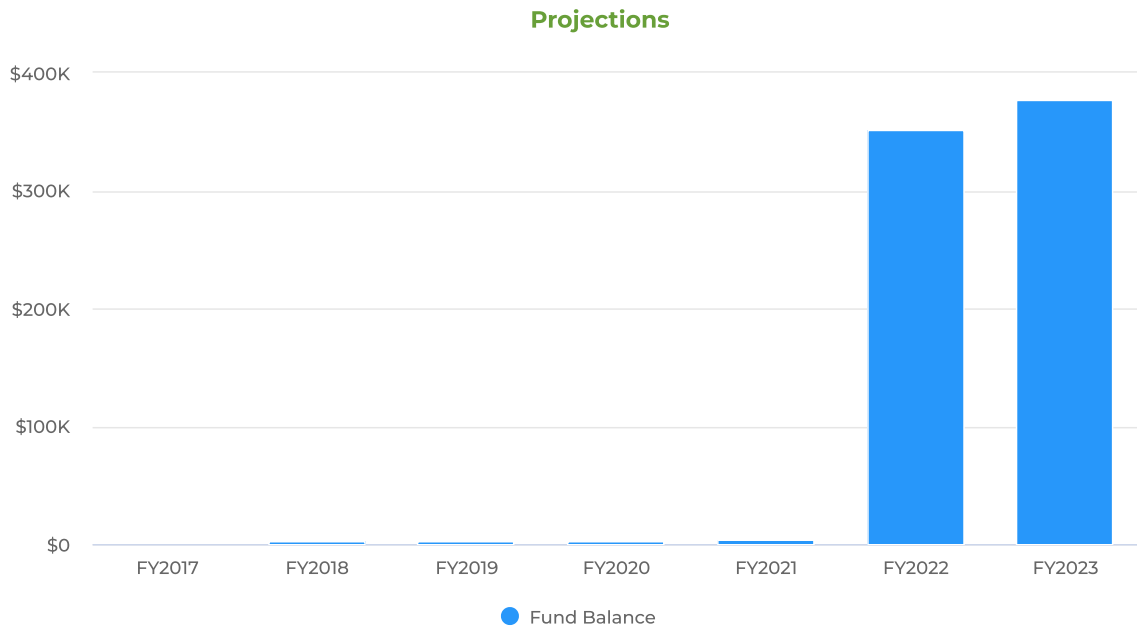
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
Highway	\$348,559.60	\$650,000.00	\$650,000.00	0%
Total Expenditures:	\$348,559.60	\$650,000.00	\$650,000.00	0%



Fund Balance



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





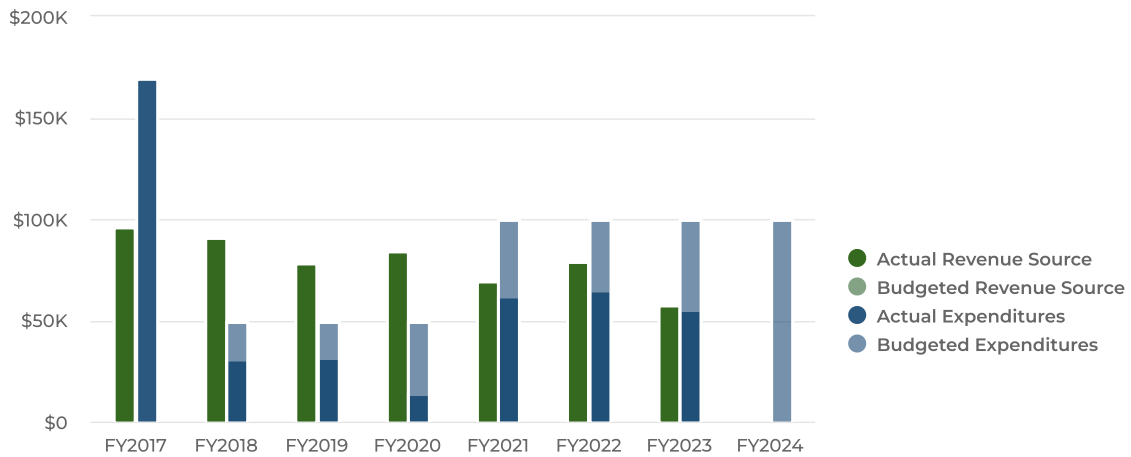
Document Storage Fund

[Official: Circuit Clerk]

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

Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$100K in FY2024.

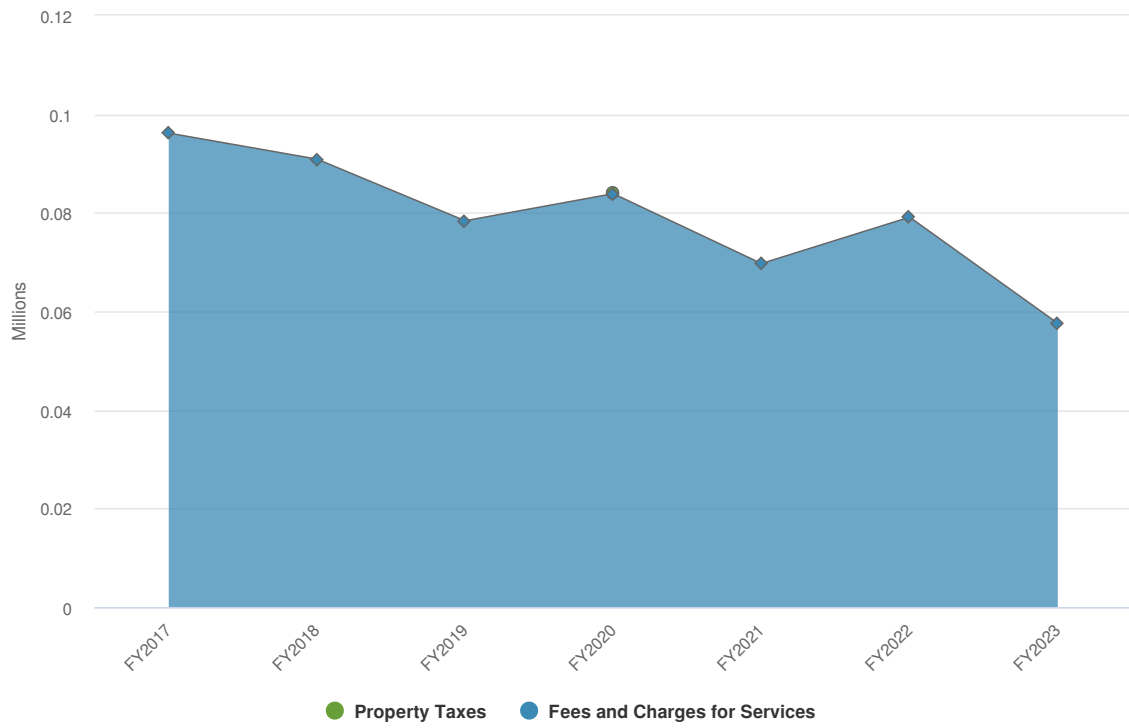


Please note that there is a \$50,000 transfer budgeted from this fund into the General Fund.

Revenues



Budgeted and Historical 2024 Revenues

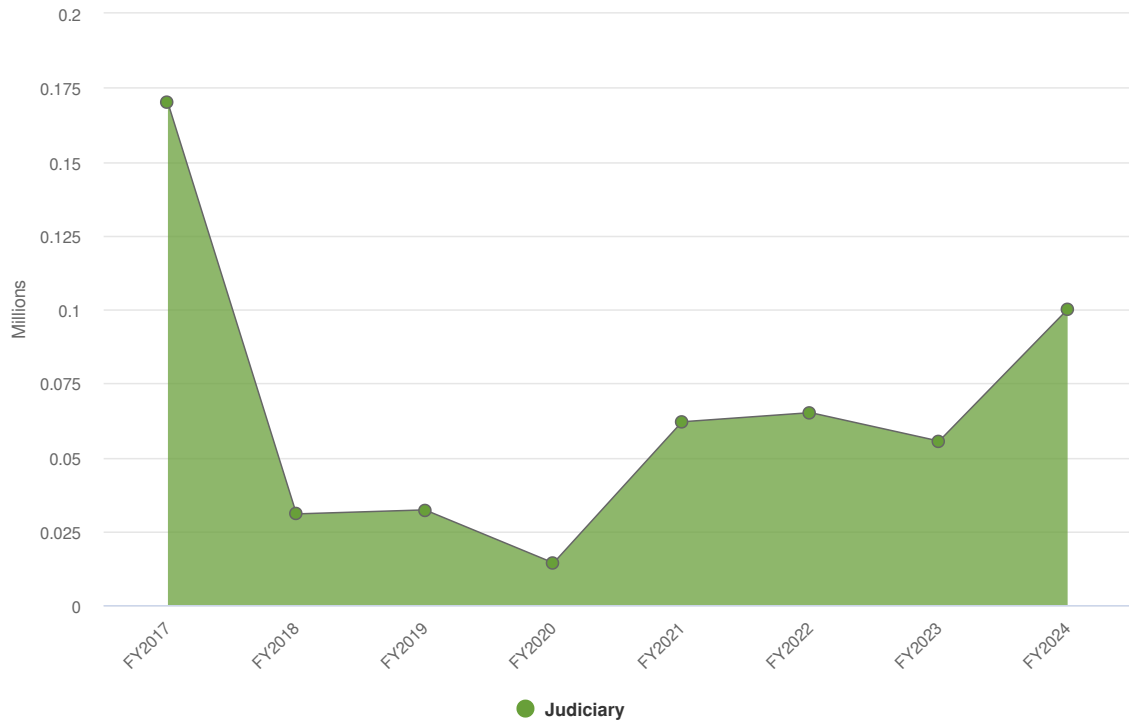


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$57,567.57	\$0.00	\$0.00	0%
Total Revenue Source:	\$57,567.57	\$0.00	\$0.00	0%

Expenditures



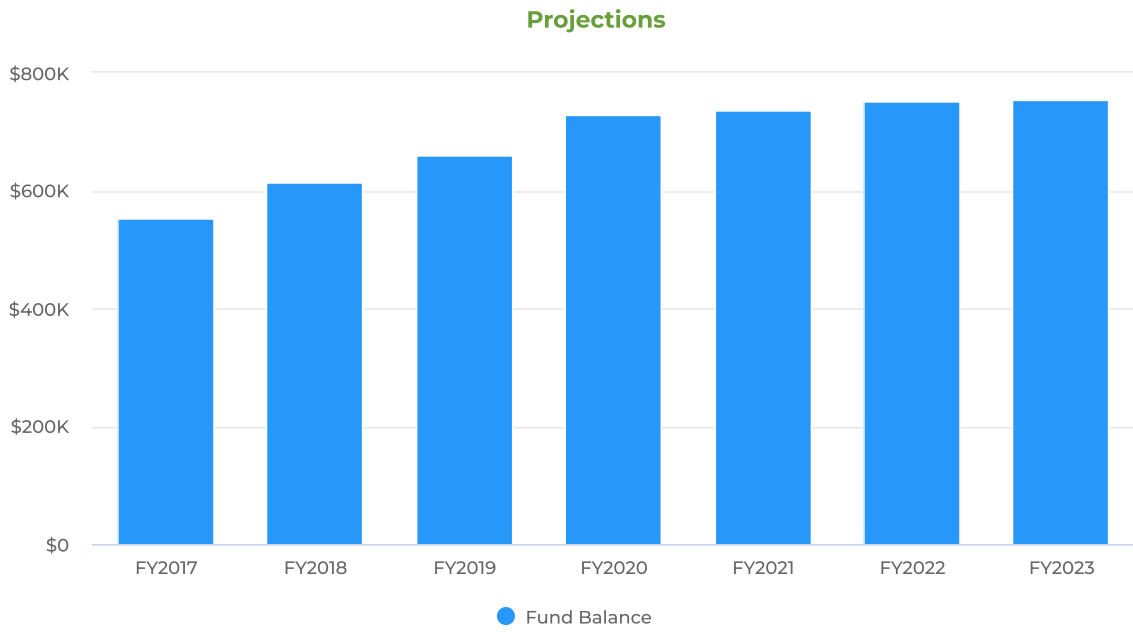
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
Judiciary	\$55,437.12	\$100,000.00	\$100,000.00	0%
Total Expenditures:	\$55,437.12	\$100,000.00	\$100,000.00	0%



Fund Balance



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





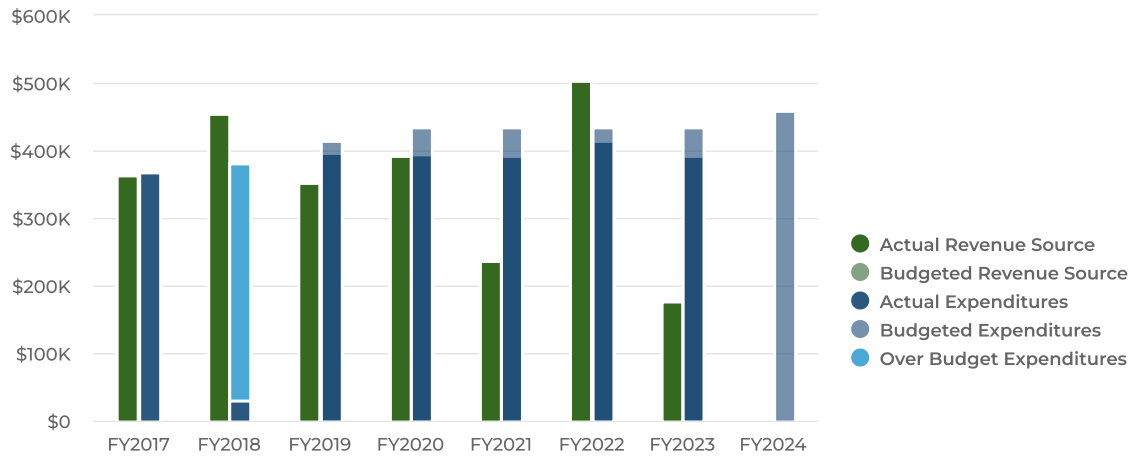
Social Security Fund

[Official: Countywide Expense]

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

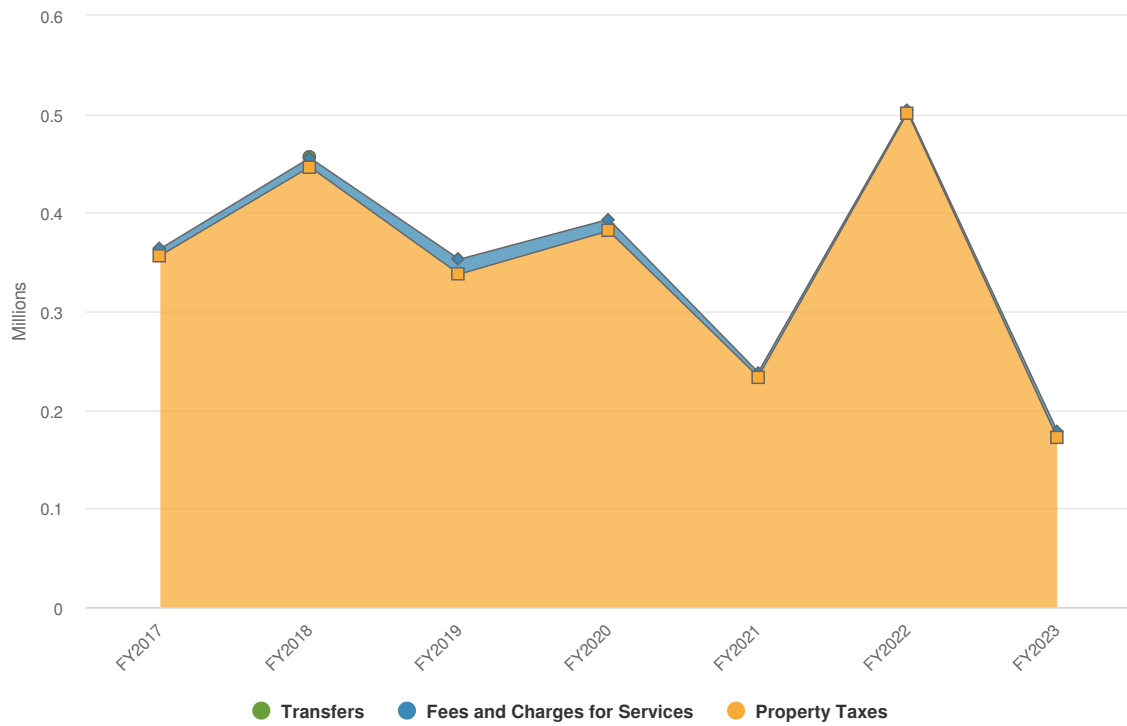
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 5.7% or \$25K to \$460K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

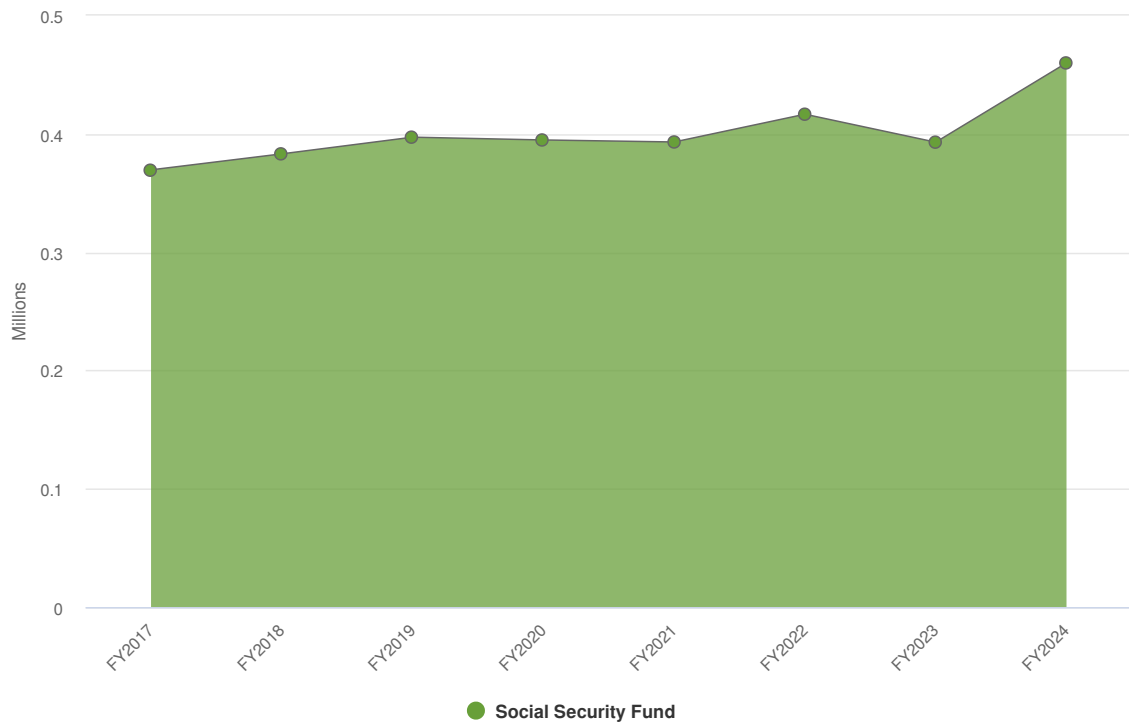


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Property Taxes	\$171,816.68	\$0.00	\$0.00	0%
Fees and Charges for Services	\$6,947.93	\$0.00	\$0.00	0%
Total Revenue Source:	\$178,764.61	\$0.00	\$0.00	0%

Expenditures



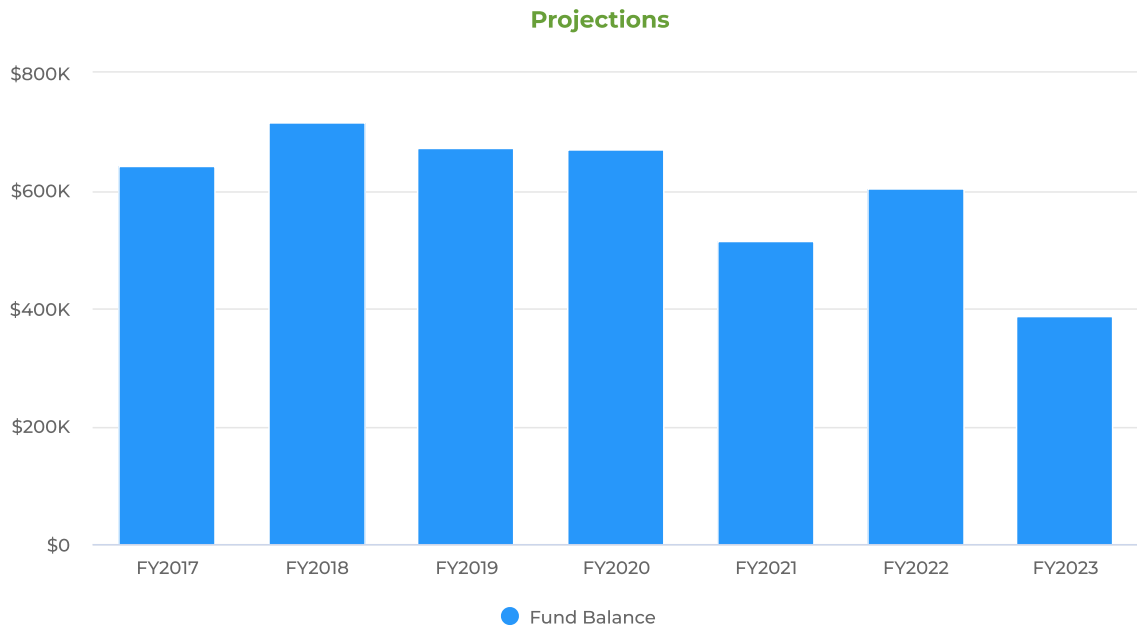
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
Social Security Fund	\$393,006.46	\$435,000.00	\$460,000.00	5.7%
Total Expenditures:	\$393,006.46	\$435,000.00	\$460,000.00	5.7%



Fund Balance



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





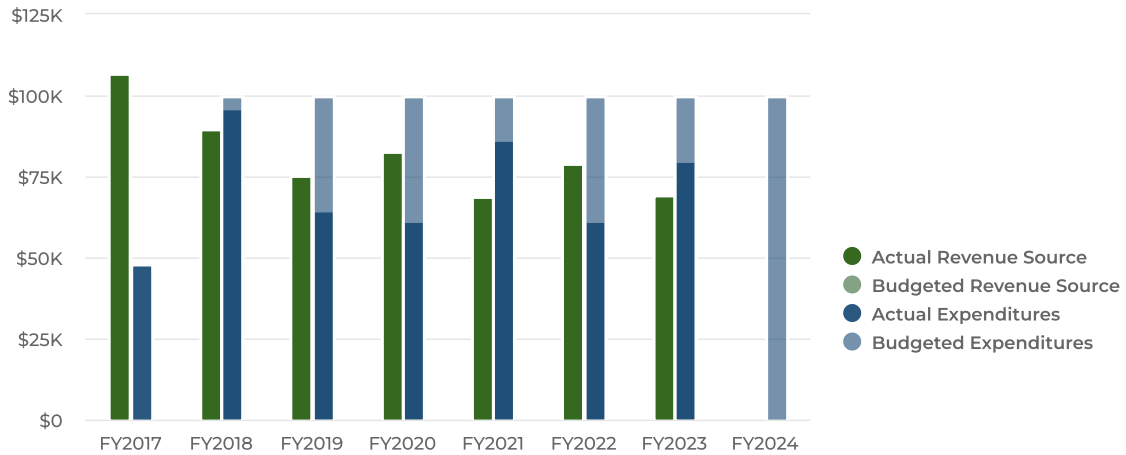
Court Automation Fund

[Official: Chief Judge, Circuit Clerk]

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

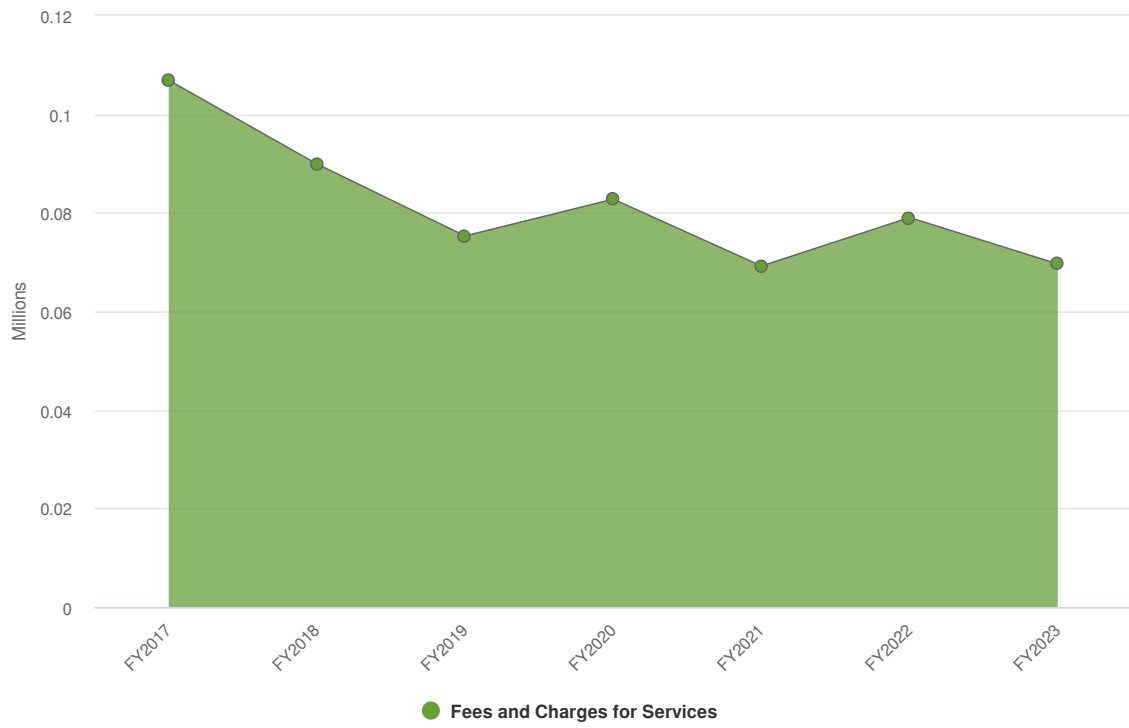
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$100K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

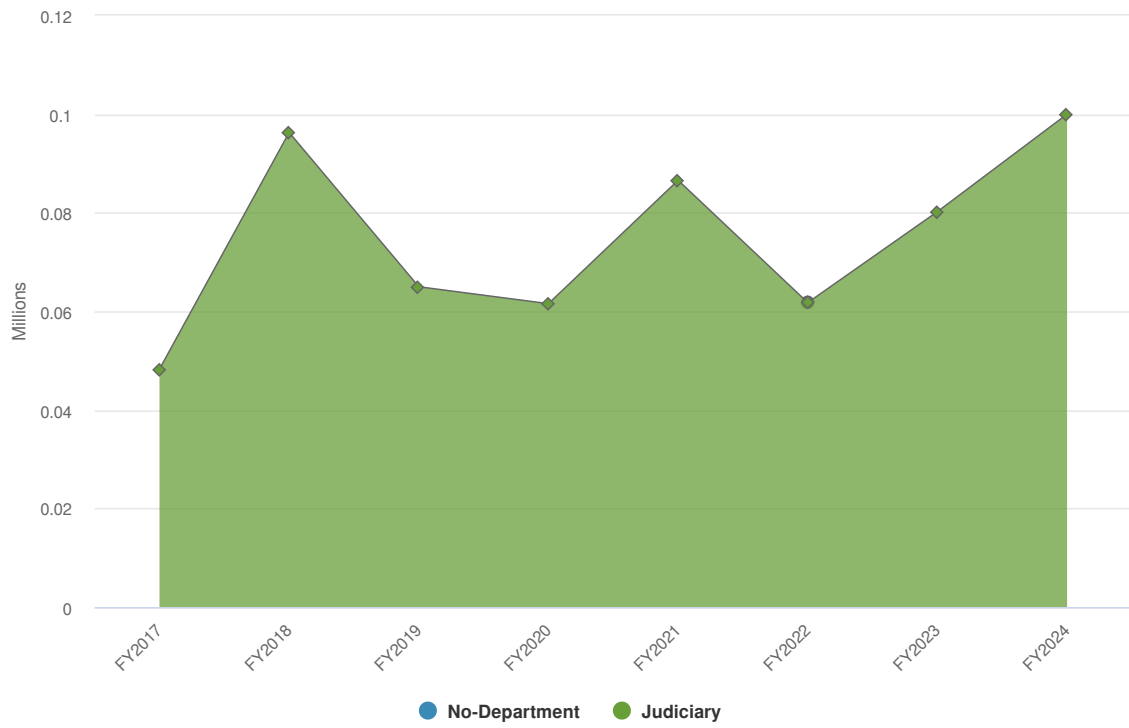


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$69,601.01	\$0.00	\$0.00	0%
Total Revenue Source:	\$69,601.01	\$0.00	\$0.00	0%

Expenditures



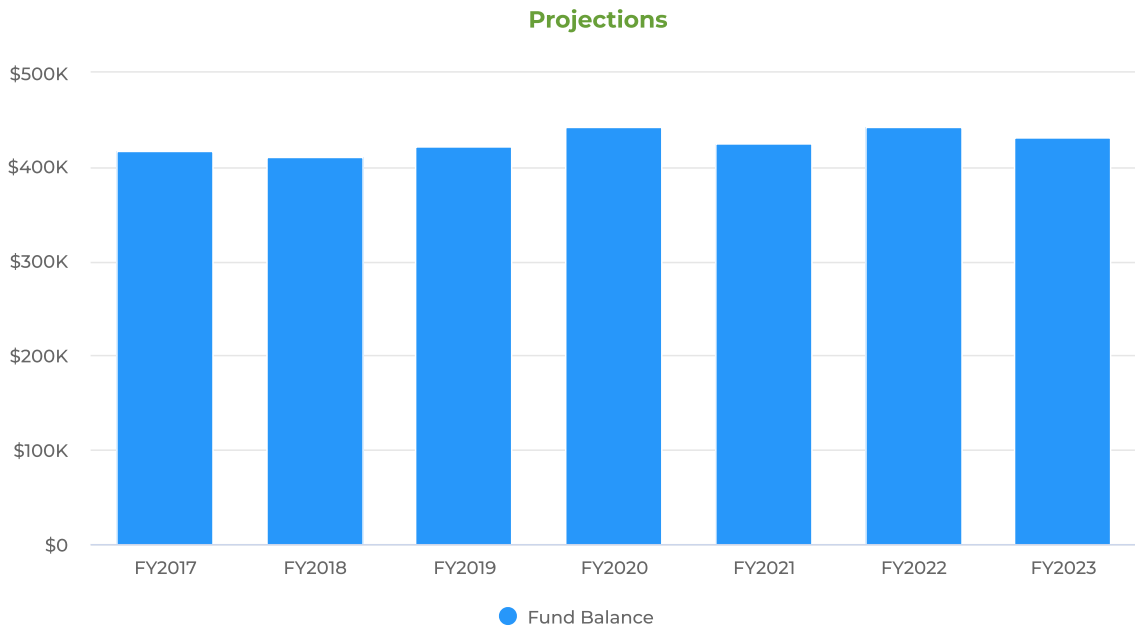
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
Judiciary	\$80,223.90	\$100,000.00	\$100,000.00	0%
Total Expenditures:	\$80,223.90	\$100,000.00	\$100,000.00	0%



Fund Balance



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





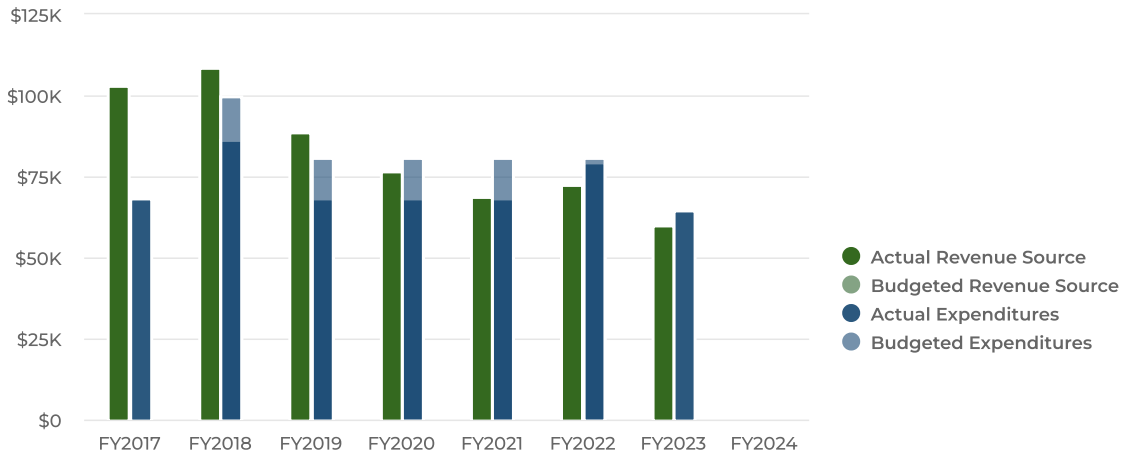
Court Sec. Serv. Fees Acct

[Official: Sheriff, Chief Judge]

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

Summary

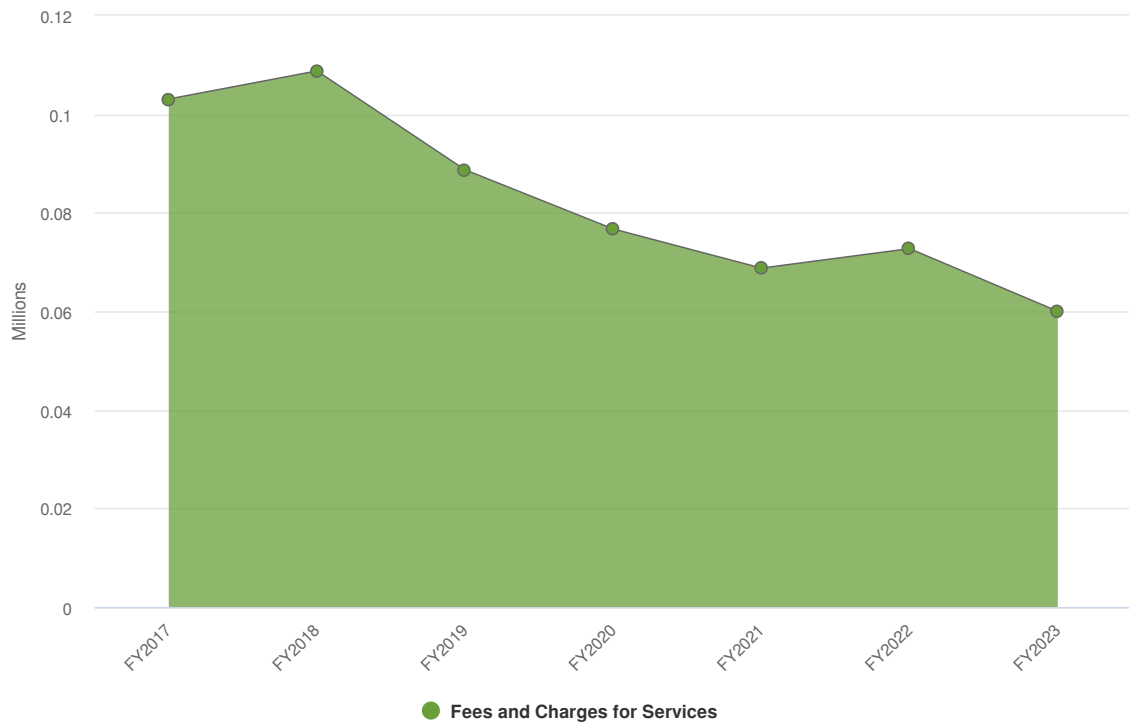
The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.



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

Revenues

Budgeted and Historical 2024 Revenues

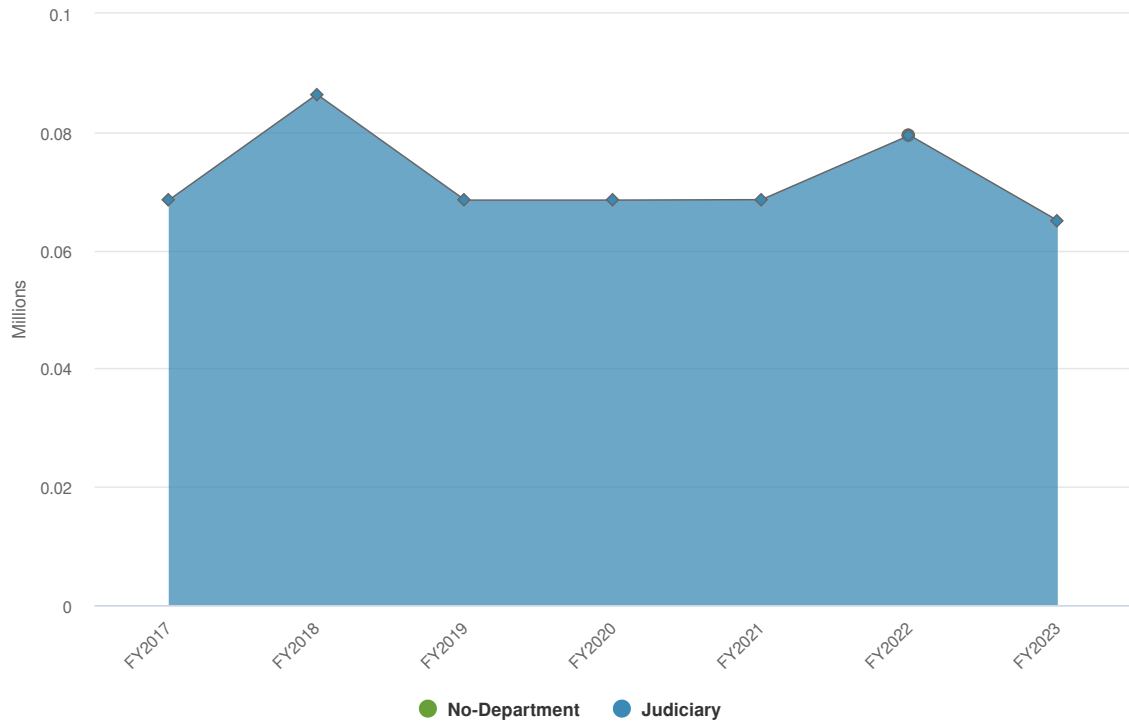


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$59,999.59	\$0.00	\$0.00	0%
Total Revenue Source:	\$59,999.59	\$0.00	\$0.00	0%

Expenditures



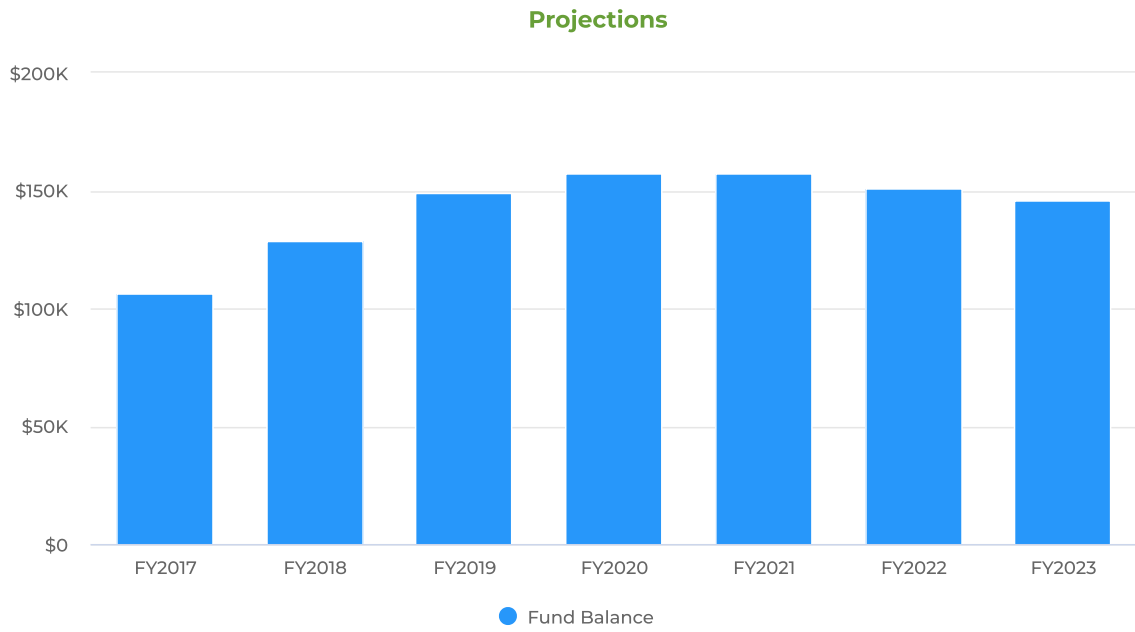
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
Judiciary	\$65,000.00	\$0.00	\$0.00	0%
Total Expenditures:	\$65,000.00	\$0.00	\$0.00	0%



Fund Balance



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





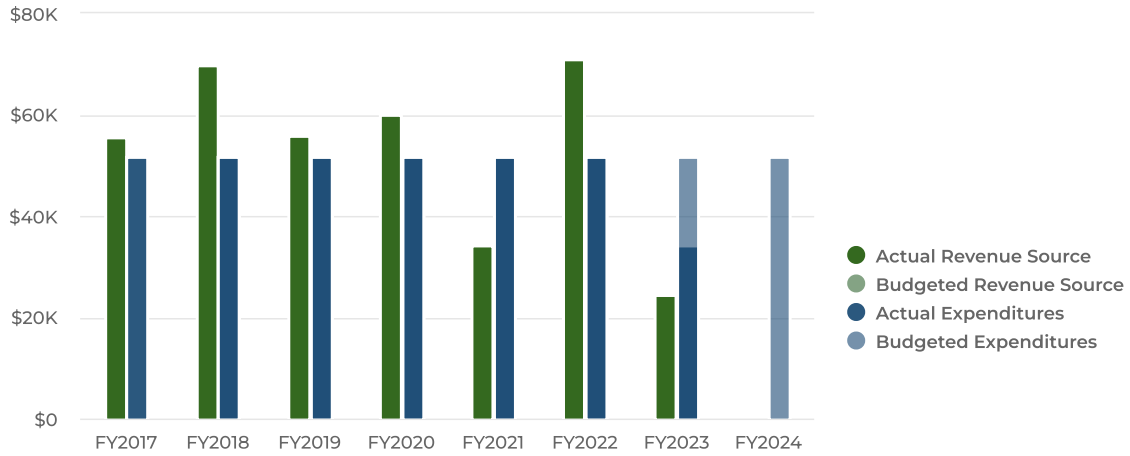
Mental Deficiency Fund

[Property Tax Distribution Fund]

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

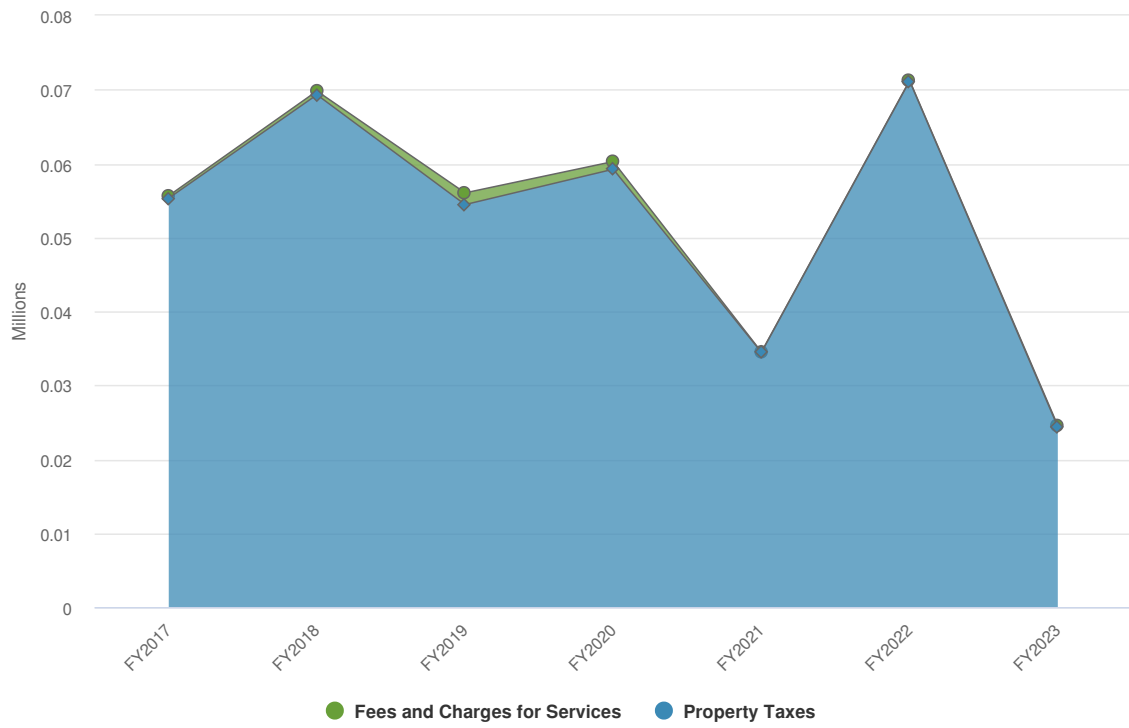
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$52K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

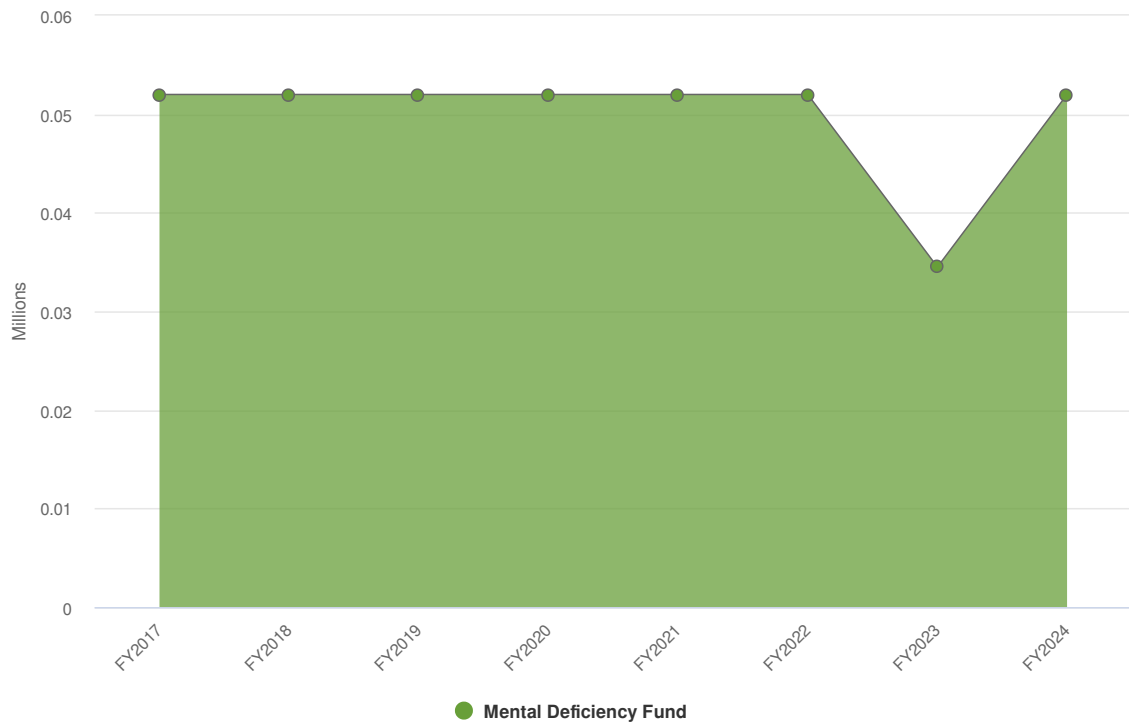


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Property Taxes	\$24,364.74	\$0.00	\$0.00	0%
Fees and Charges for Services	\$168.51	\$0.00	\$0.00	0%
Total Revenue Source:	\$24,533.25	\$0.00	\$0.00	0%

Expenditures



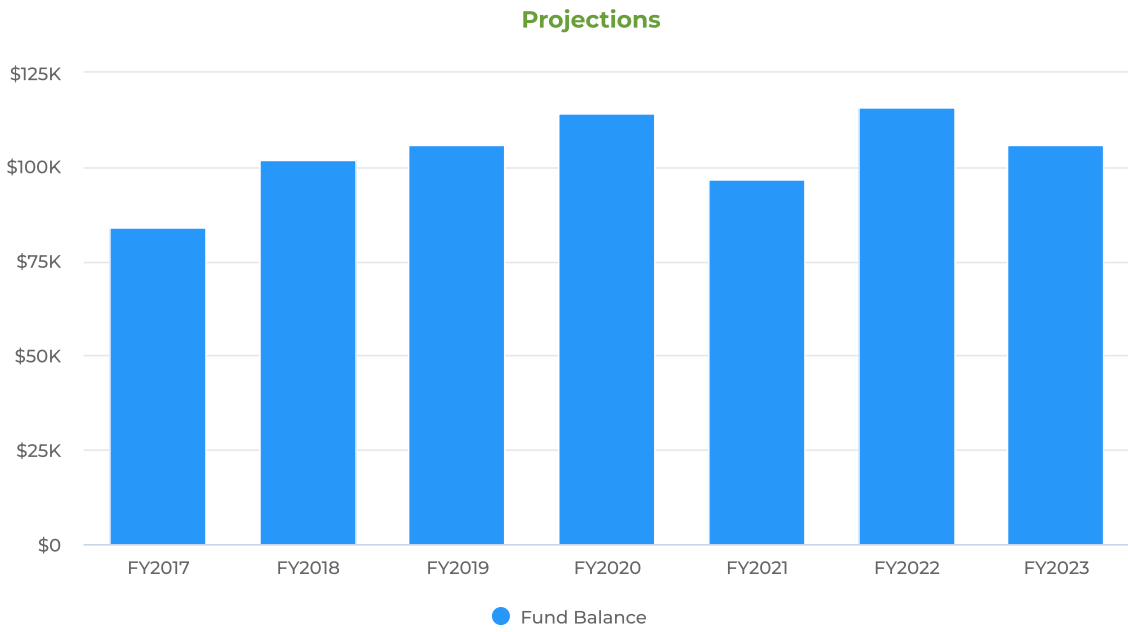
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
Mental Deficiency Fund	\$34,500.00	\$52,000.00	\$52,000.00	0%
Total Expenditures:	\$34,500.00	\$52,000.00	\$52,000.00	0%



Fund Balance



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





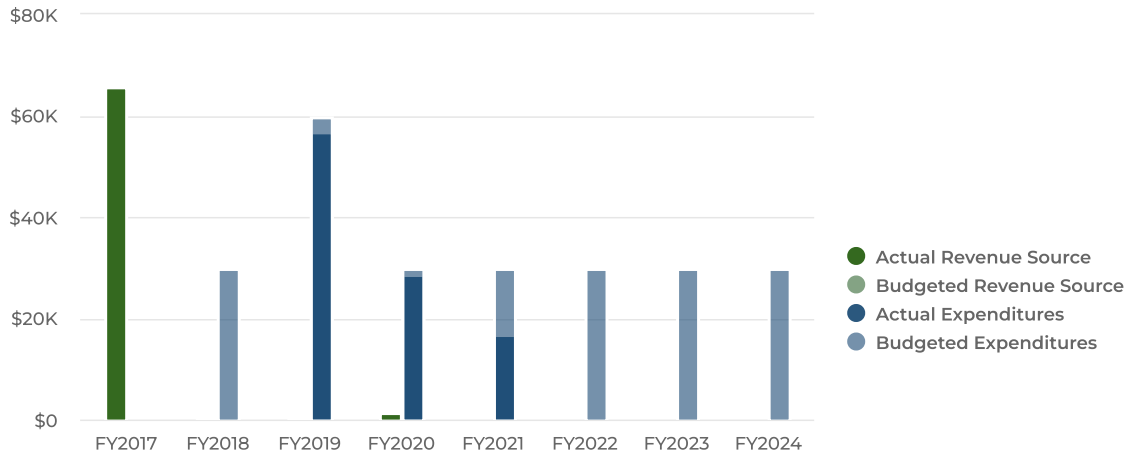
Revolving Loan Fund

[Official: County Board]

This fund is a revolving loan fund originally established in 1989 through a CDAP grant from state DCEO. Revolving loans are granted from this Fund pursuant to state administrative code and congruent with county-adopted and state-approved guidelines. Beginning in 2016, the CDAP requirements were no longer required.

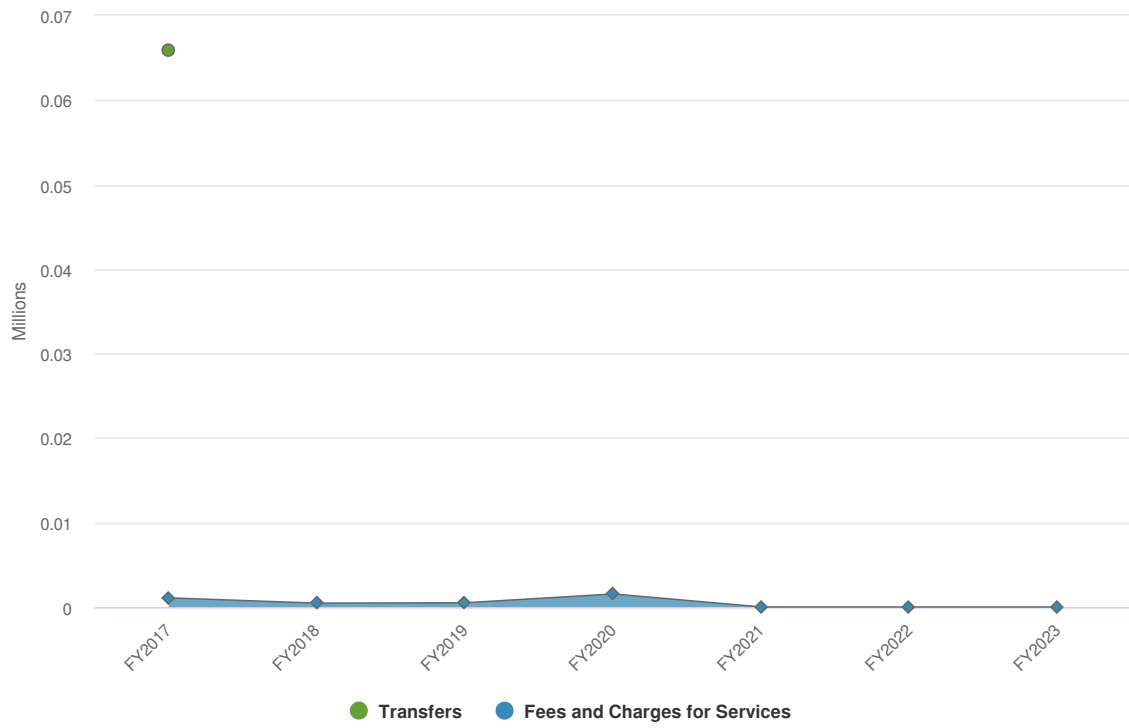
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$30K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

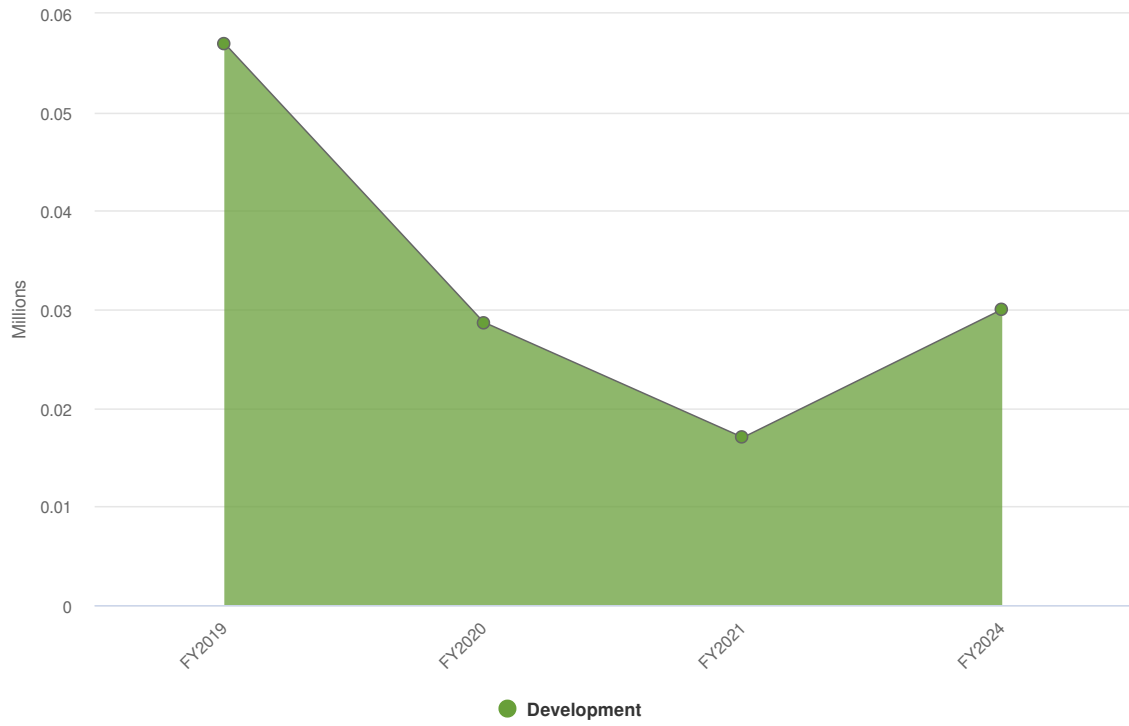


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$4.36	\$0.00	\$0.00	0%
Total Revenue Source:	\$4.36	\$0.00	\$0.00	0%

Expenditures



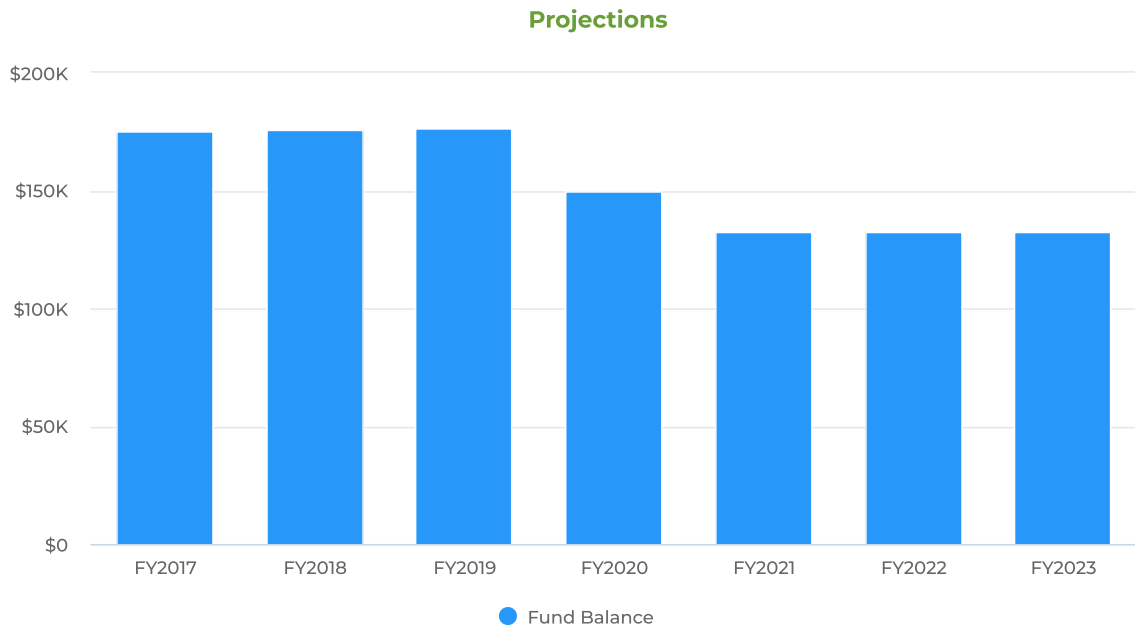
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
Development	\$0.00	\$30,000.00	\$30,000.00	0%
Total Expenditures:	\$0.00	\$30,000.00	\$30,000.00	0%



Fund Balance



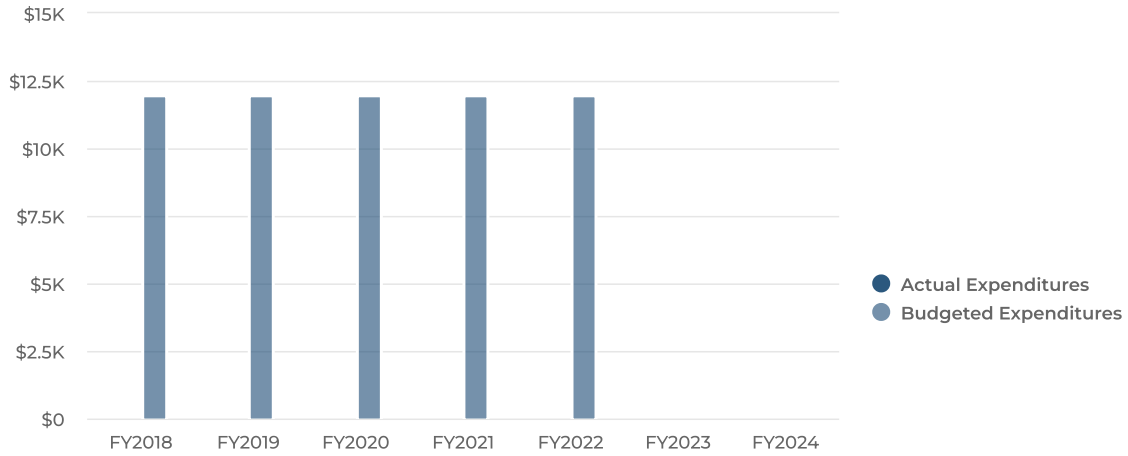
FY 2023 balance is as of 7/31/23.





Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.



Expenditures by Function

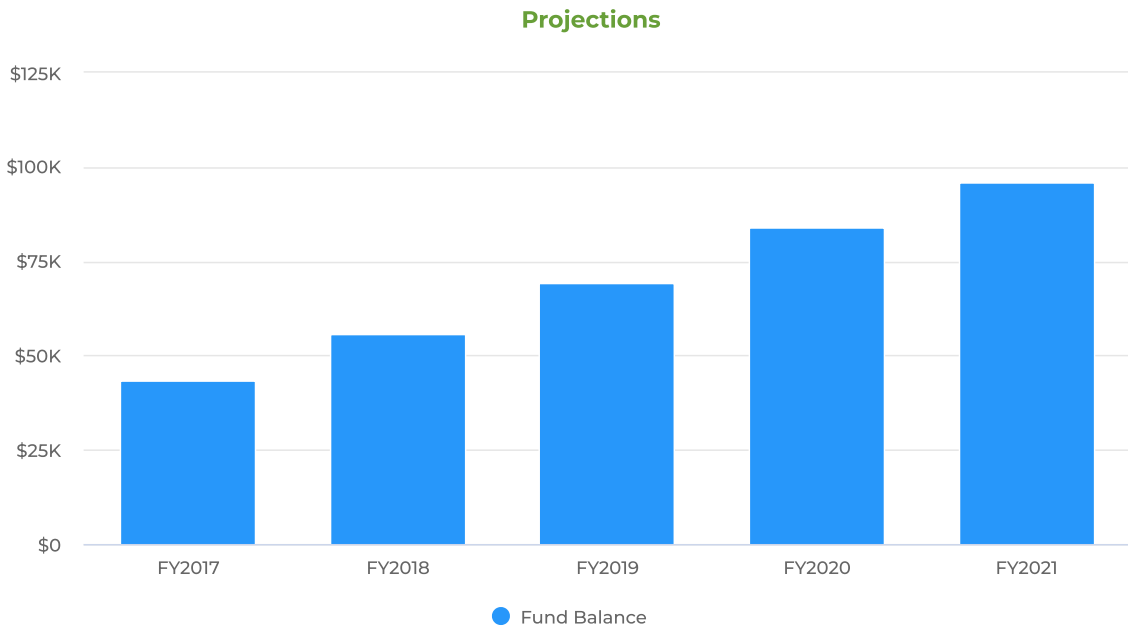
Budgeted Expenditures by Function

Budgeted and Historical Expenditures by Function

Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
No Data To Display				



Fund Balance



FY 2022 balance is as 7/31/22.





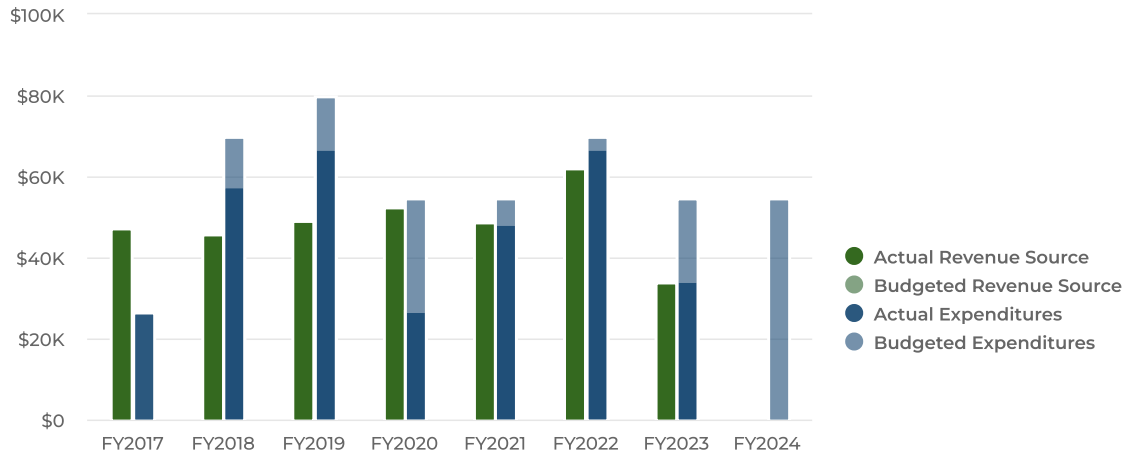
Recorders Microfilm Fund

[Official: County Clerk]

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

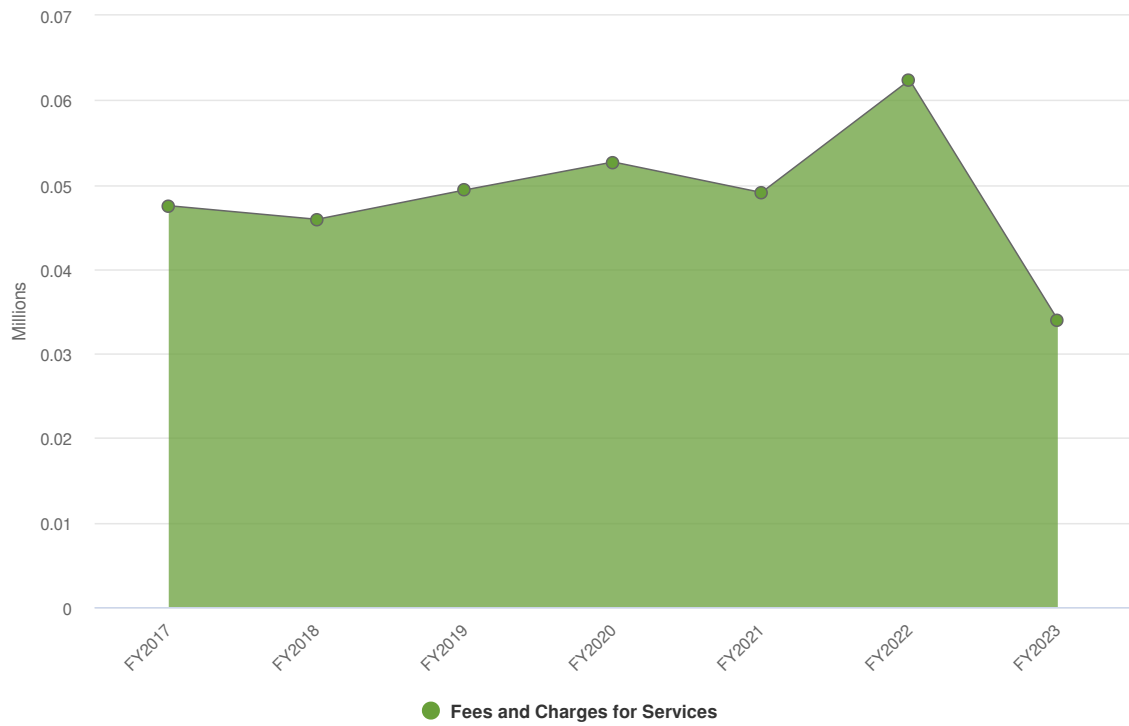
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$55K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

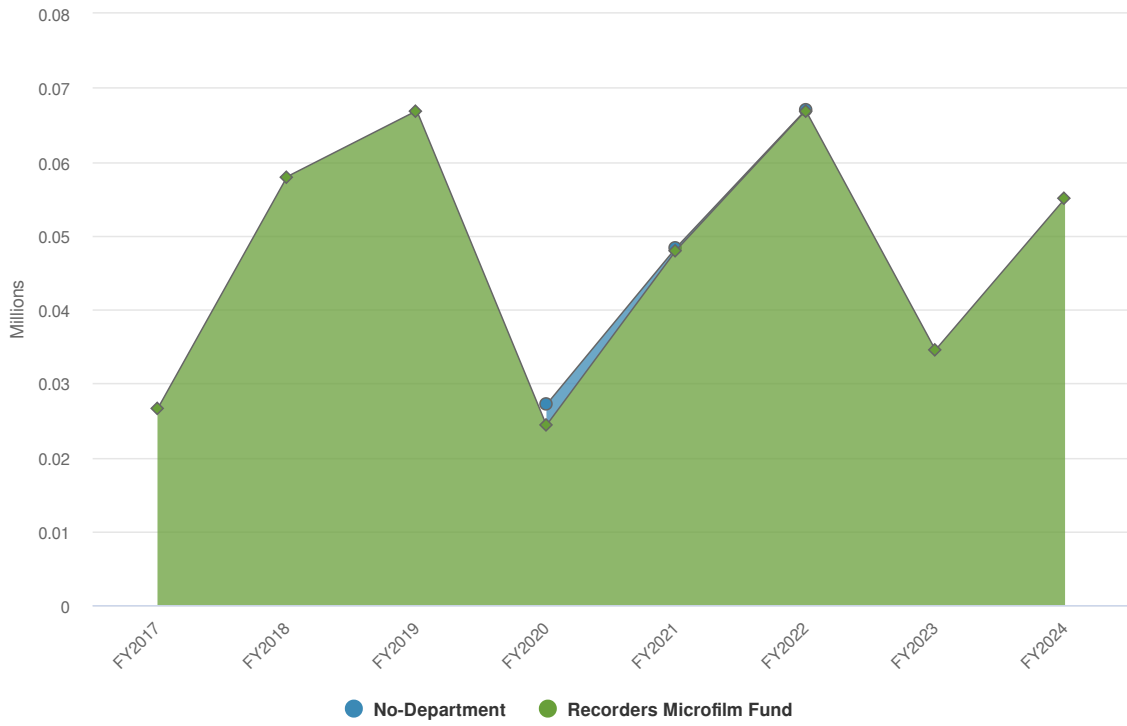


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$34,000.30	\$0.00	\$0.00	0%
Total Revenue Source:	\$34,000.30	\$0.00	\$0.00	0%

Expenditures



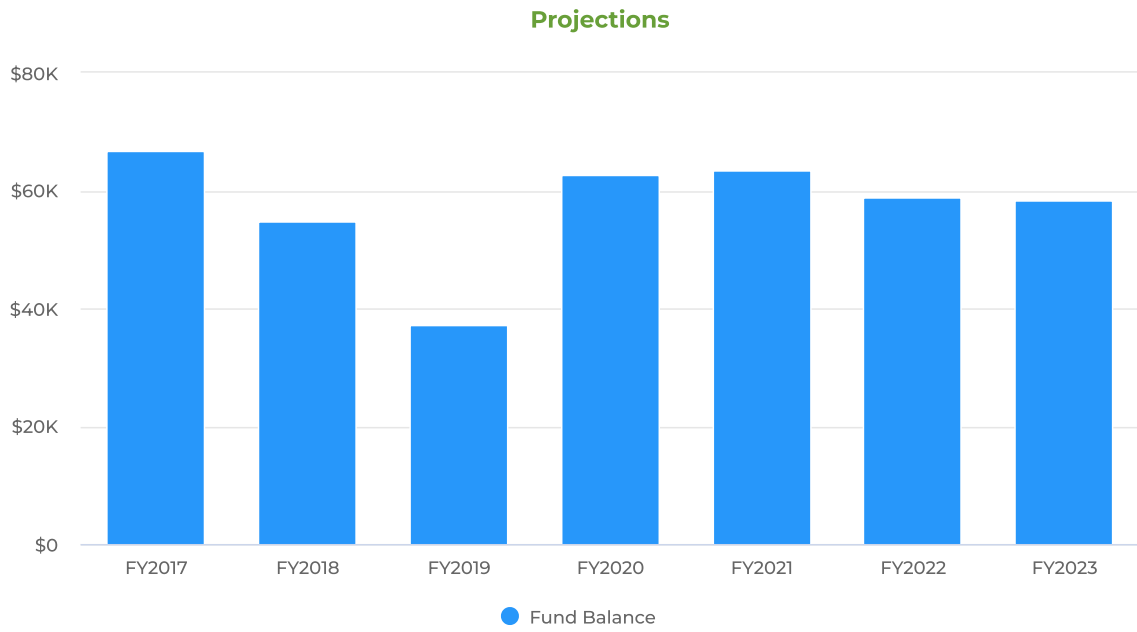
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
Recorders Microfilm Fund	\$34,500.44	\$55,000.00	\$55,000.00	0%
Total Expenditures:	\$34,500.44	\$55,000.00	\$55,000.00	0%



Fund Balance



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





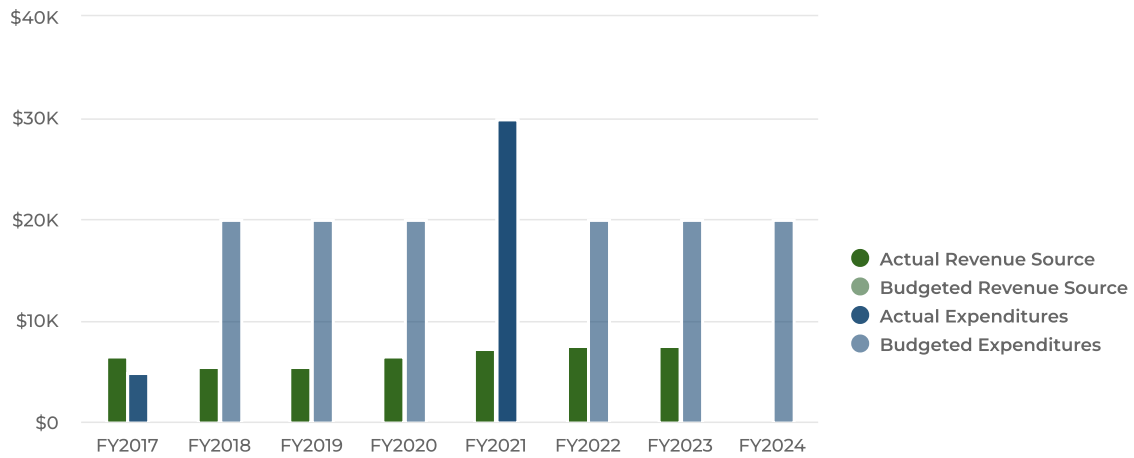
County Farm Account

[Official: County Board]

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

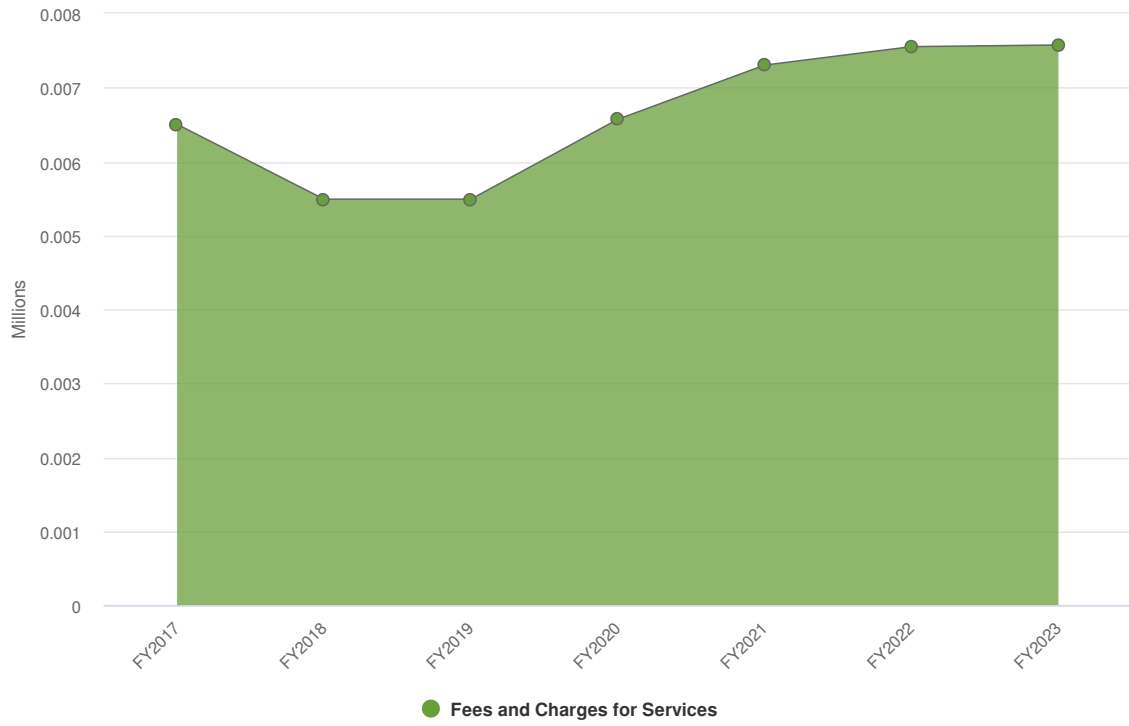
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$20K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

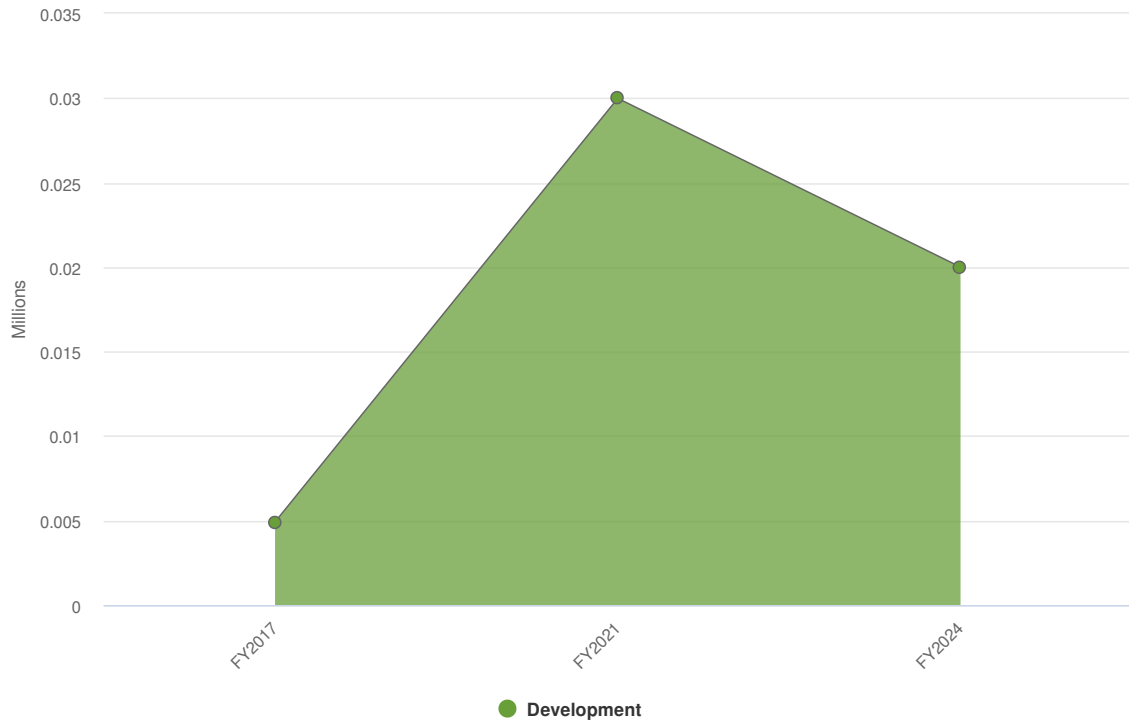


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$7,575.50	\$0.00	\$0.00	0%
Total Revenue Source:	\$7,575.50	\$0.00	\$0.00	0%

Expenditures



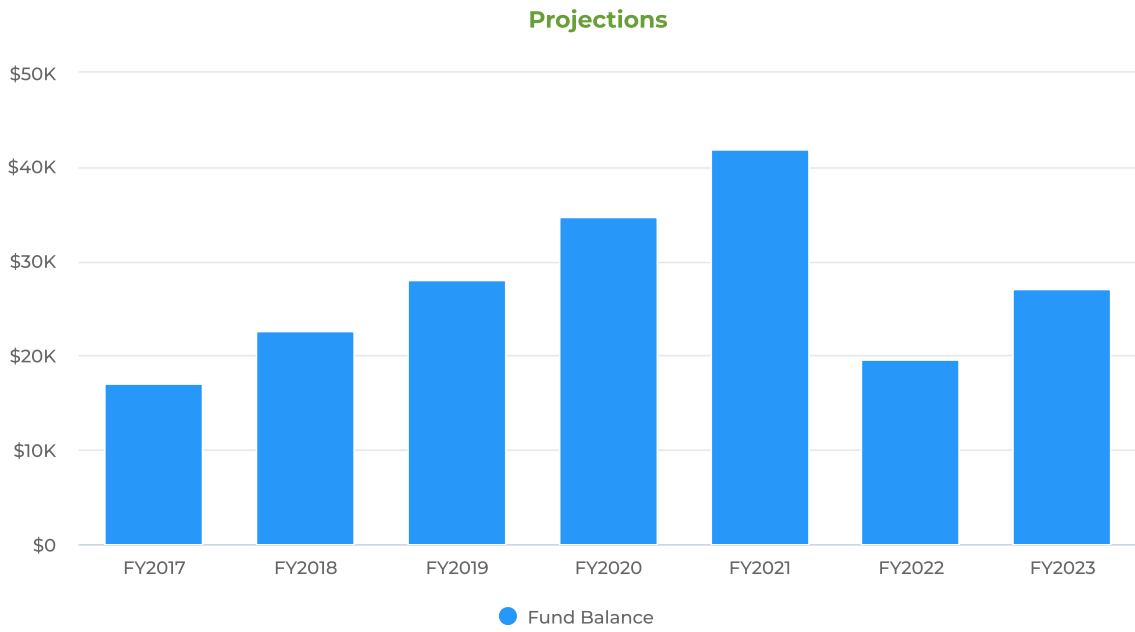
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
Development	\$0.00	\$20,000.00	\$20,000.00	0%
Total Expenditures:	\$0.00	\$20,000.00	\$20,000.00	0%



Fund Balance



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





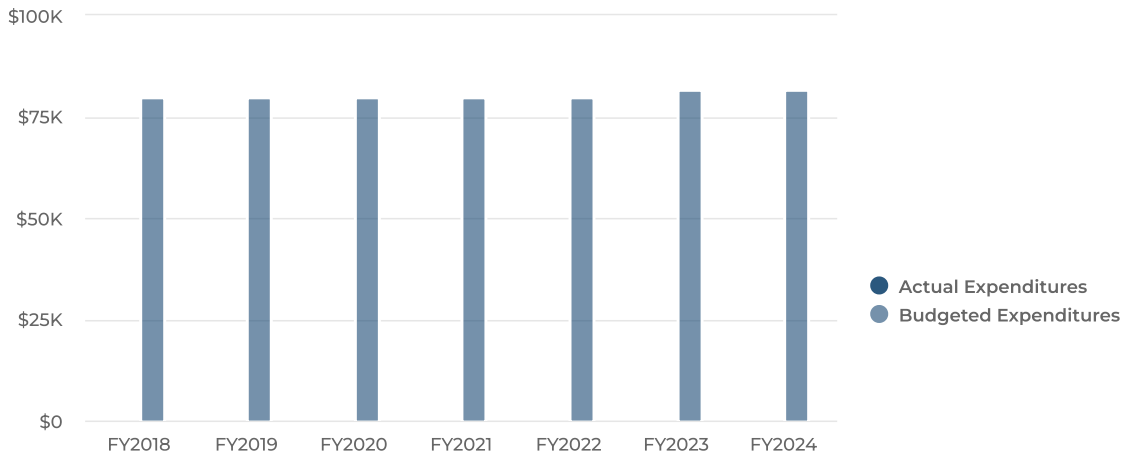
Macoupin Extension Service

[Official: Property Tax Distribution]

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

Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$82K in FY2024.



Expenditures

Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
Development	\$0.00	\$82,000.00	\$82,000.00	0%
Total Expenditures:	\$0.00	\$82,000.00	\$82,000.00	0%





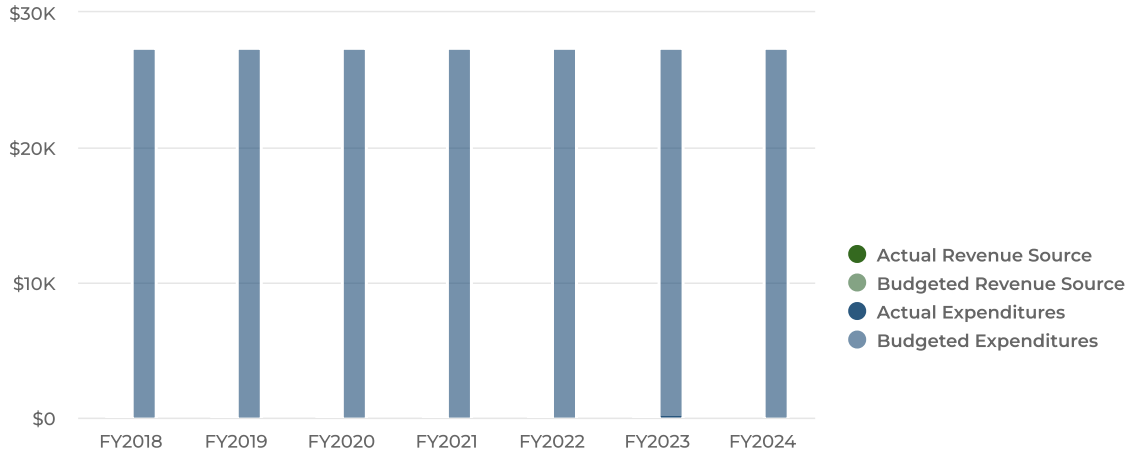
Maintenance & Child Support Fund

[Official: Circuit Clerk]

This special fund is composed of fees collected from child support payers and are used to further the efforts to collect future child support payments and offset extraordinary cost of collections, distribution, and interaction with other government agencies. Prior to FY 19-20, this fund was housed in the Circuit Clerk's office and records exist for it there.

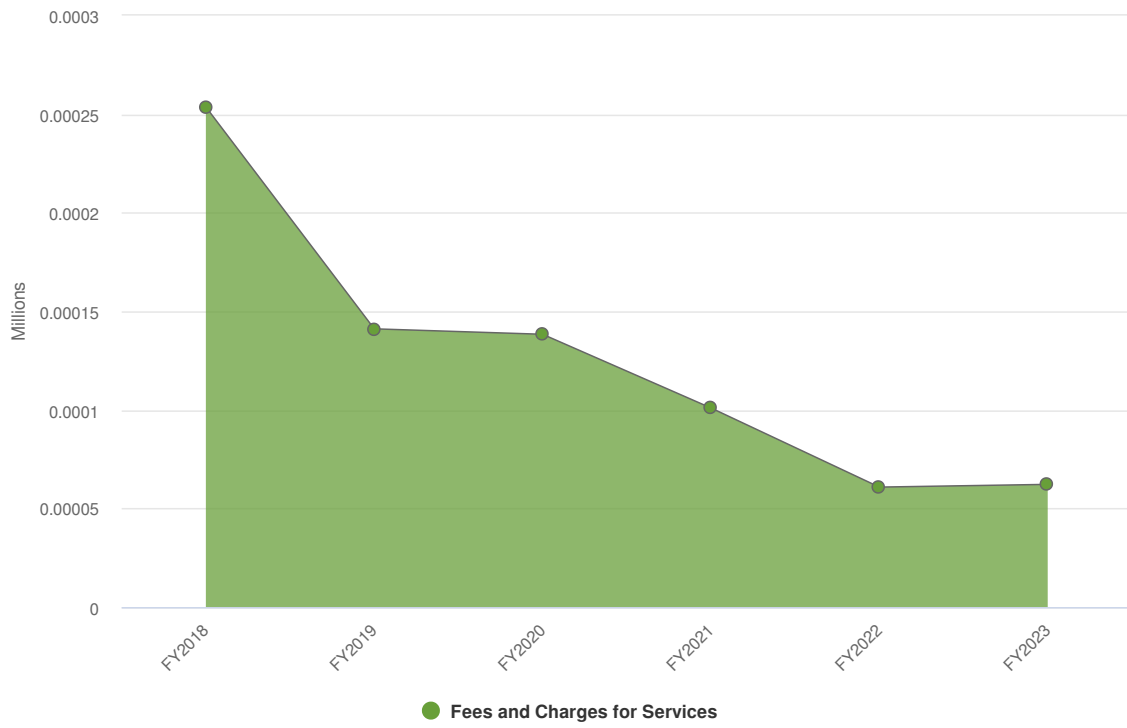
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$27.5K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

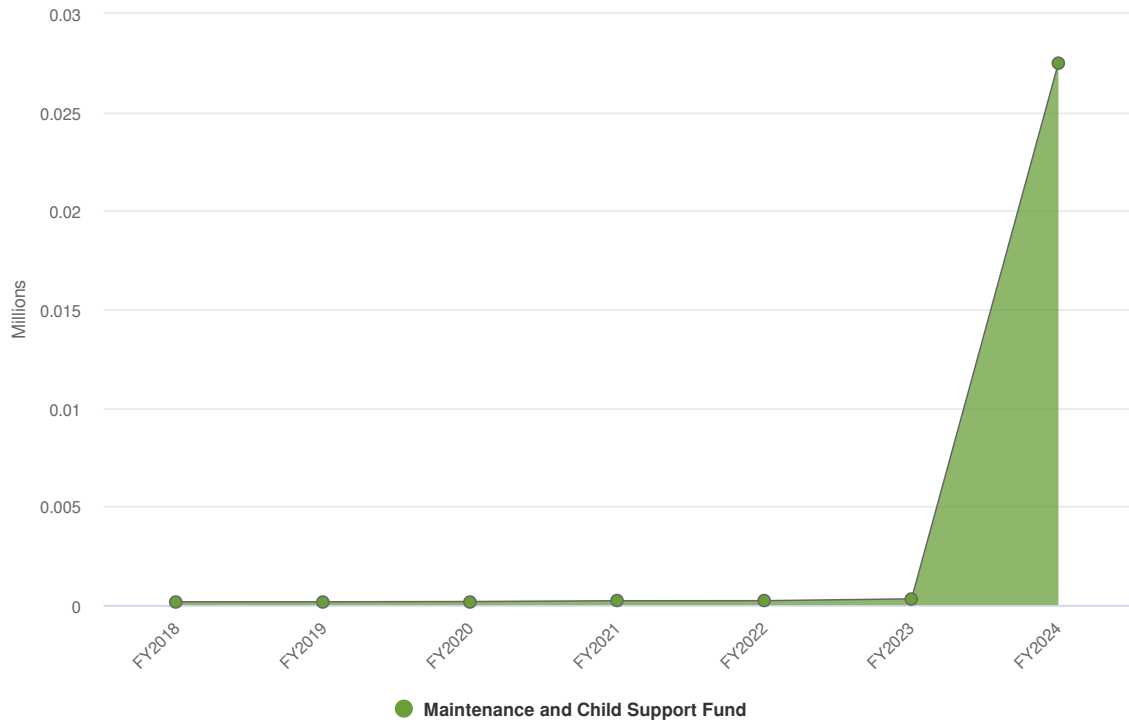


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$62.22	\$0.00	\$0.00	0%
Total Revenue Source:	\$62.22	\$0.00	\$0.00	0%

Expenditures



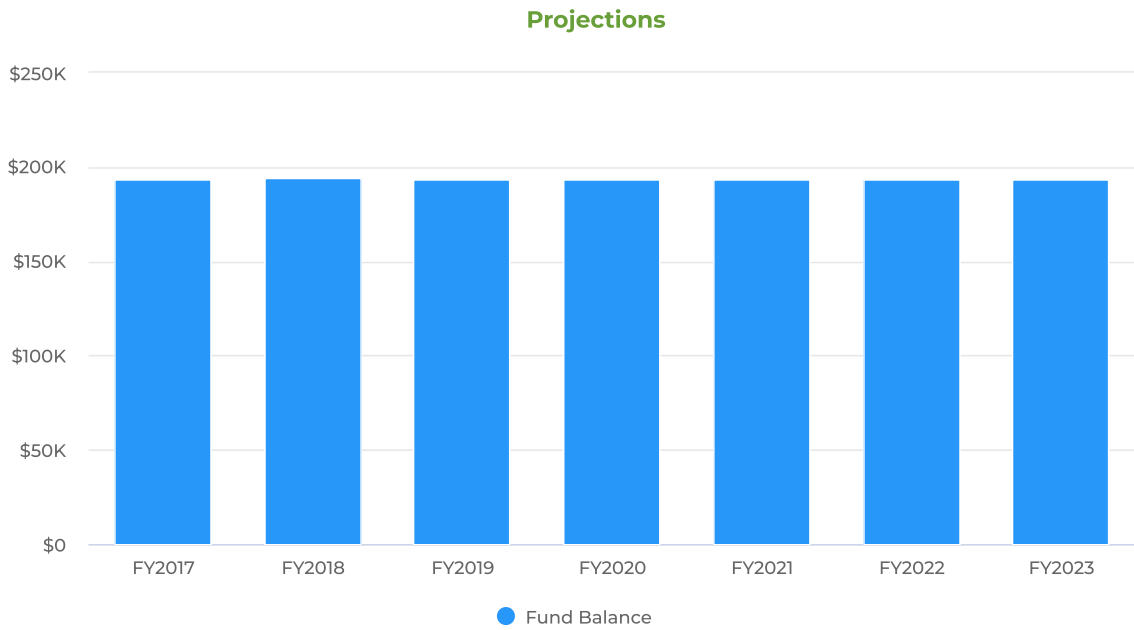
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
Maintenance and Child Support Fund	\$313.54	\$27,500.00	\$27,500.00	0%
Total Expenditures:	\$313.54	\$27,500.00	\$27,500.00	0%



Fund Balance



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





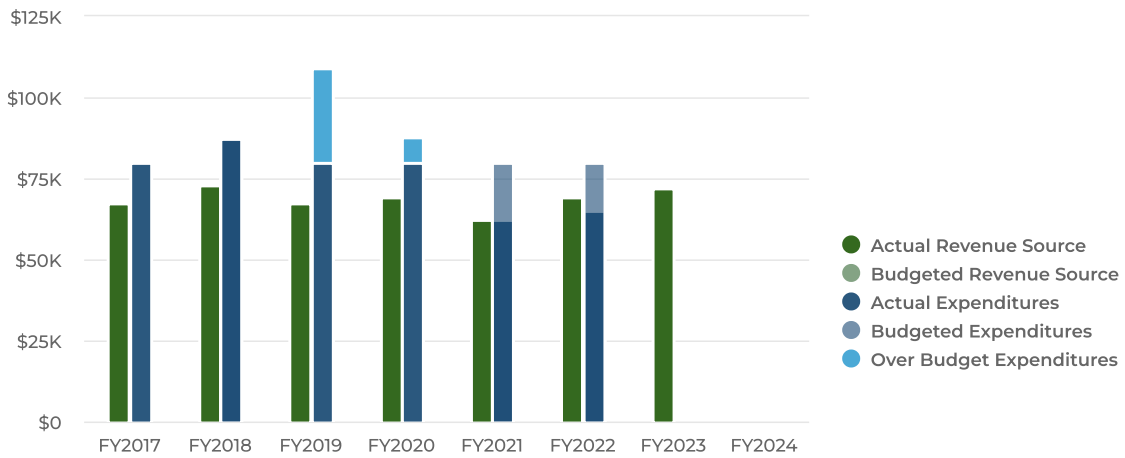
COP's Grant School

[Official: Sheriff]

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

Summary

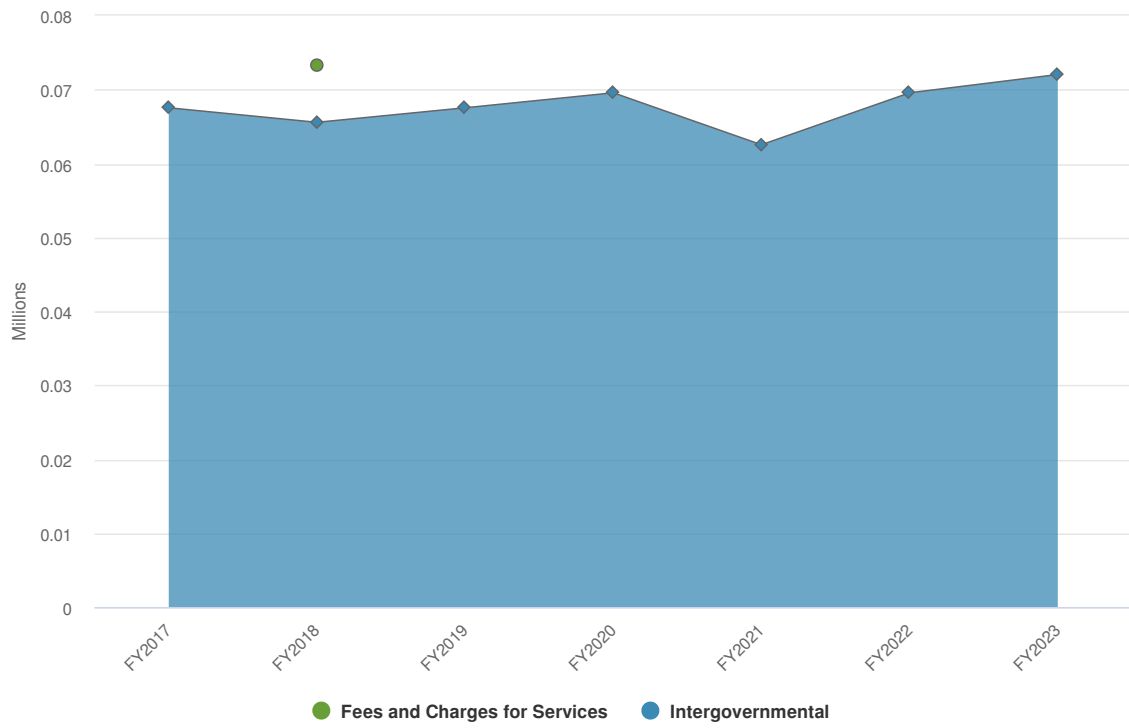
The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.



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

Revenues

Budgeted and Historical 2024 Revenues

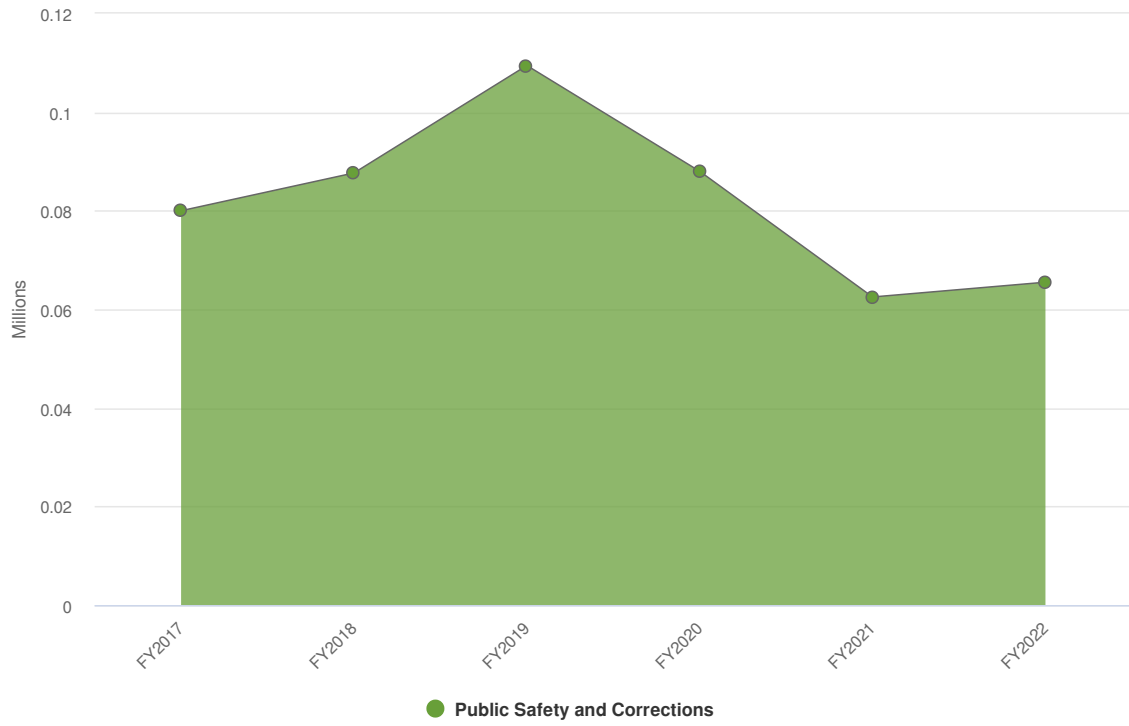


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Intergovernmental	\$72,031.06	\$0.00	\$0.00	0%
Total Revenue Source:	\$72,031.06	\$0.00	\$0.00	0%

Expenditures



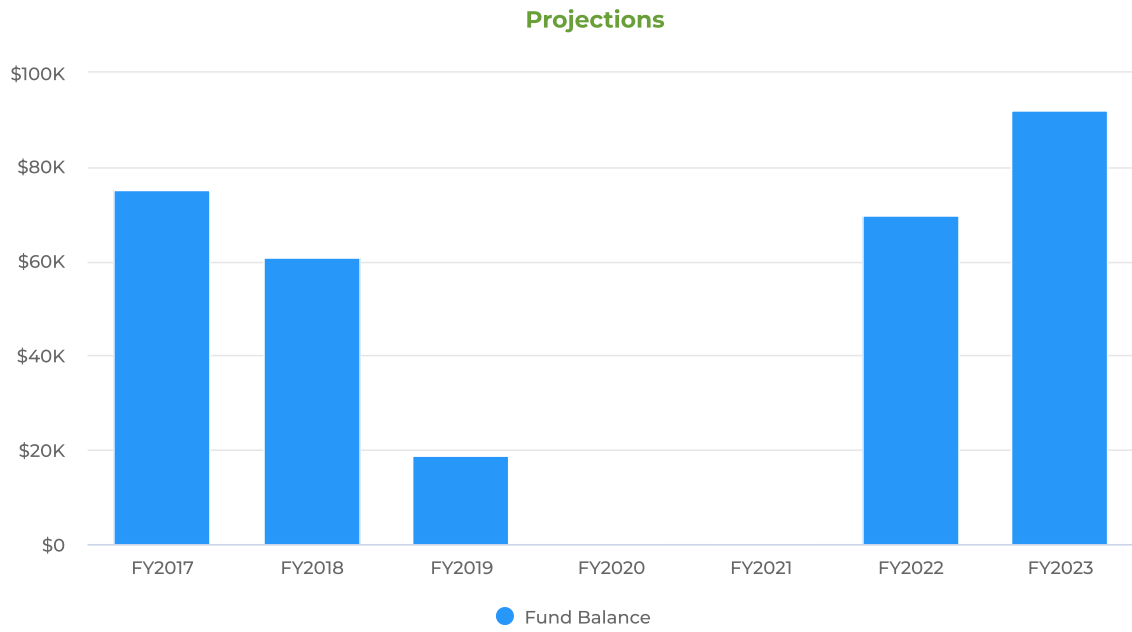
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
No Data To Display				



Fund Balance



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





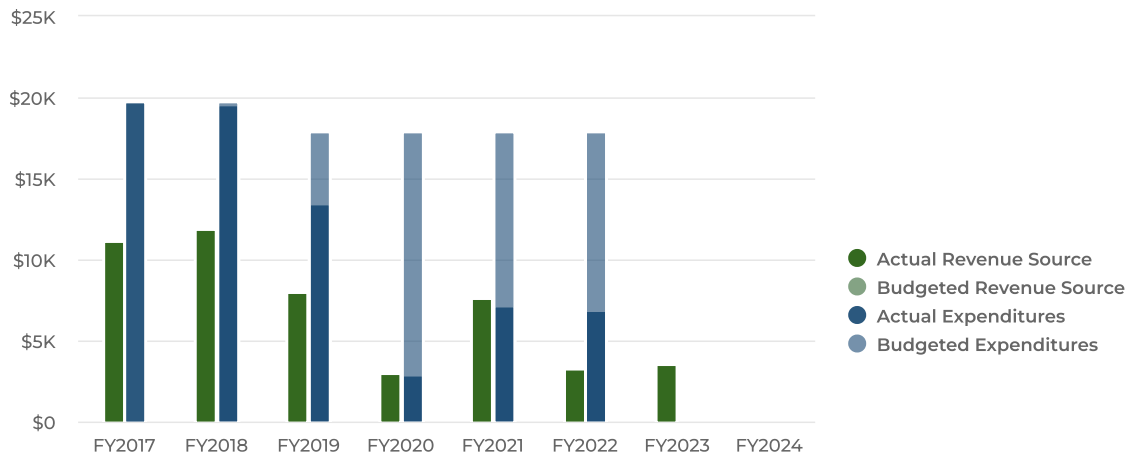
DUI Equip Fund

[Official: Sheriff]

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

Summary

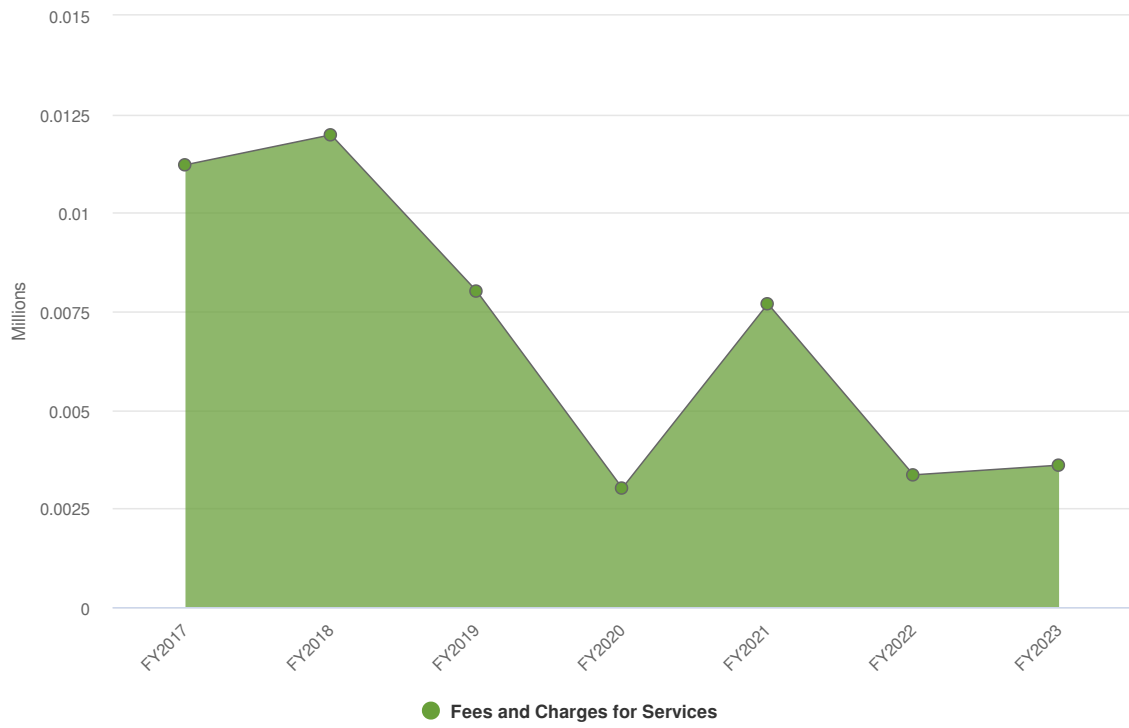
The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.



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

Revenues

Budgeted and Historical 2024 Revenues

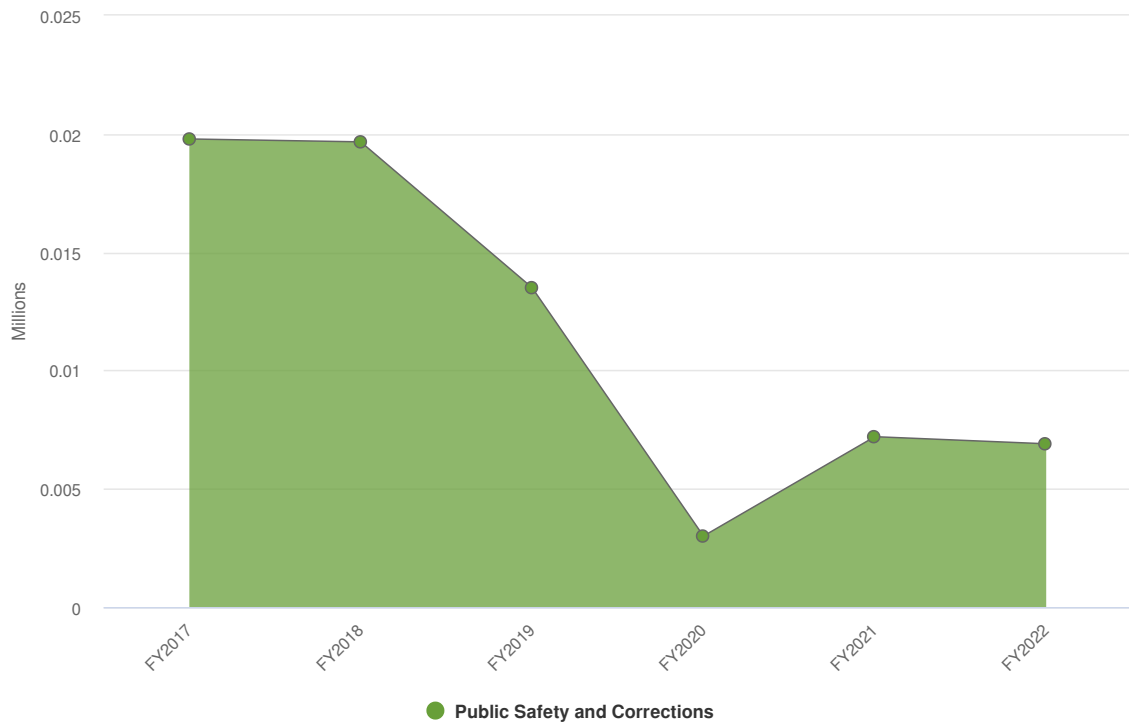


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$3,597.56	\$0.00	\$0.00	0%
Total Revenue Source:	\$3,597.56	\$0.00	\$0.00	0%

Expenditures



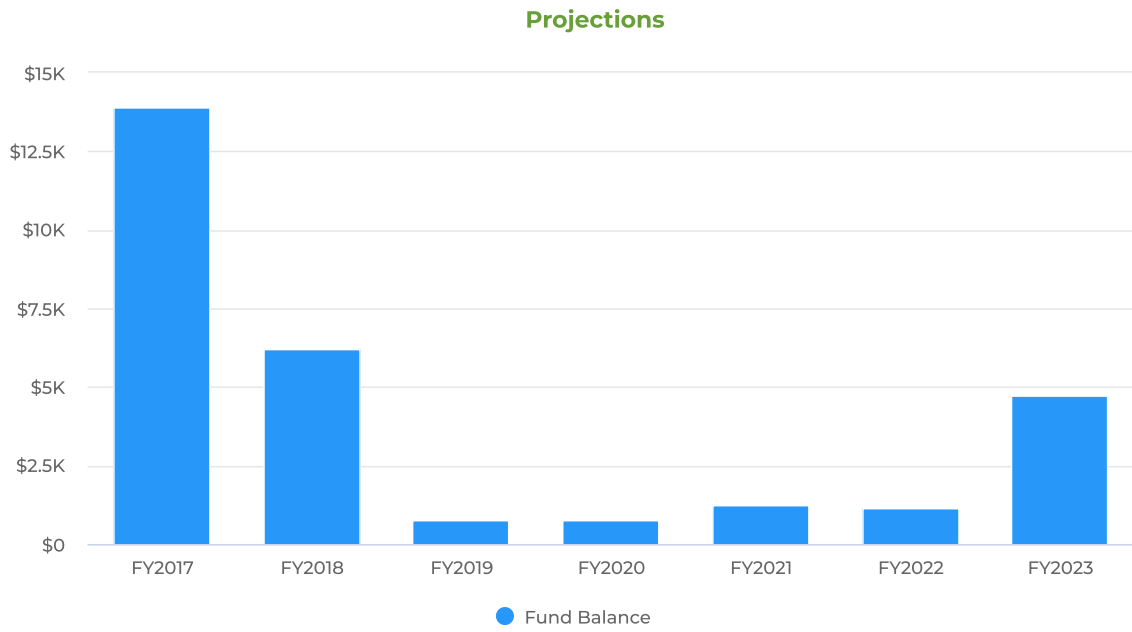
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
No Data To Display				



Fund Balance



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





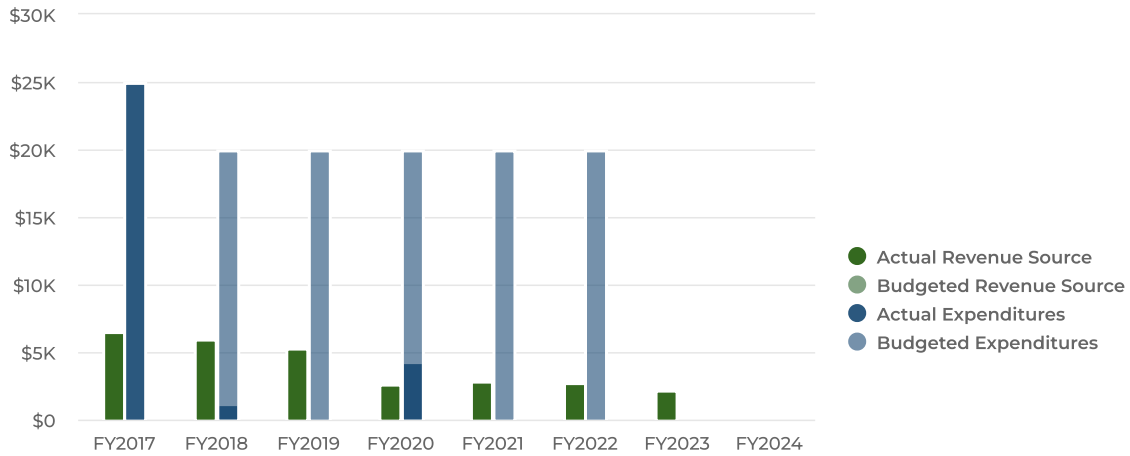
Arrestee's Medical Costs

[Official: Sheriff]

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

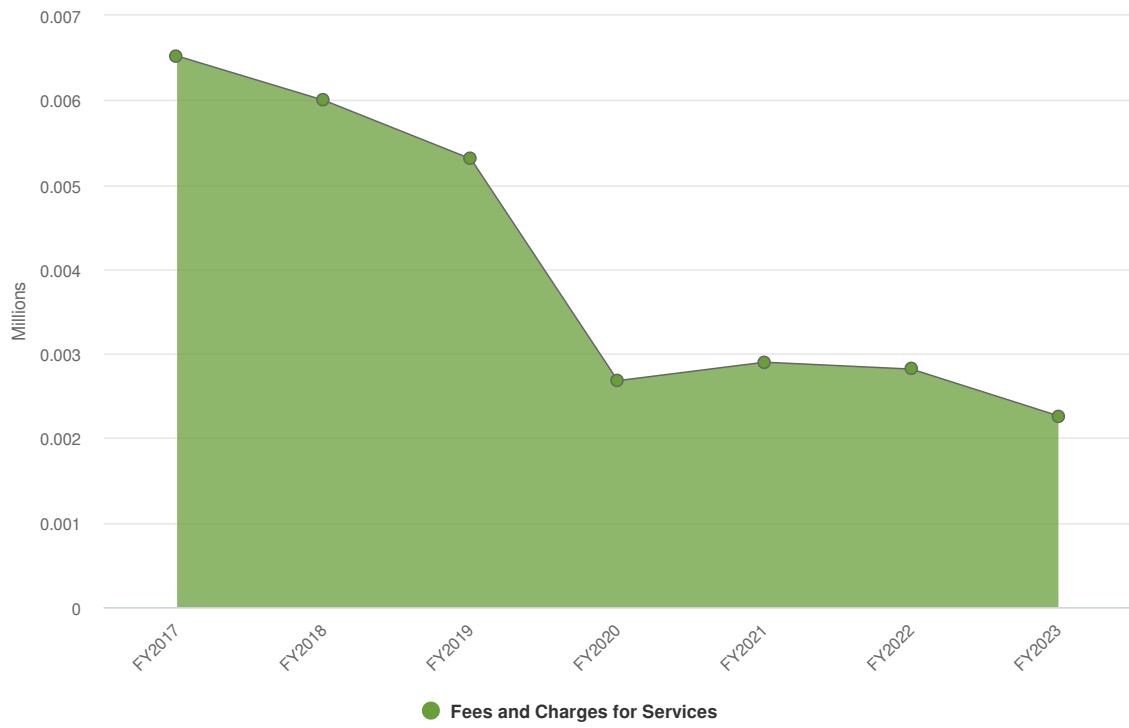
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

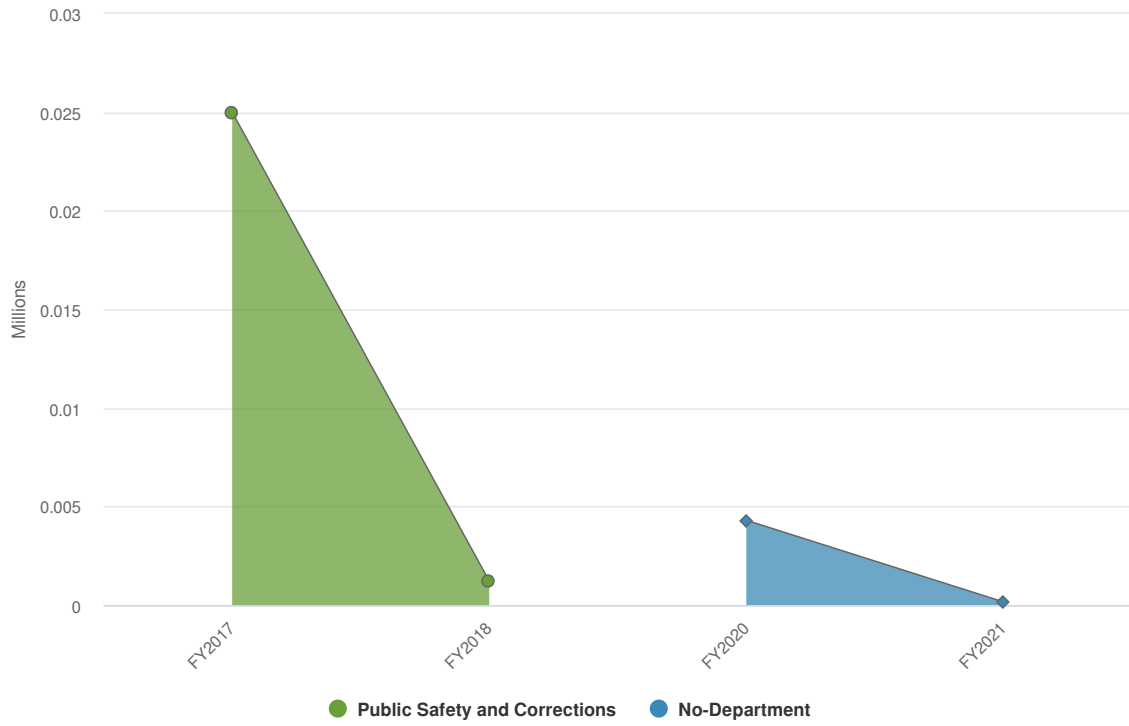


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$2,262.71	\$0.00	\$0.00	0%
Total Revenue Source:	\$2,262.71	\$0.00	\$0.00	0%

Expenditures



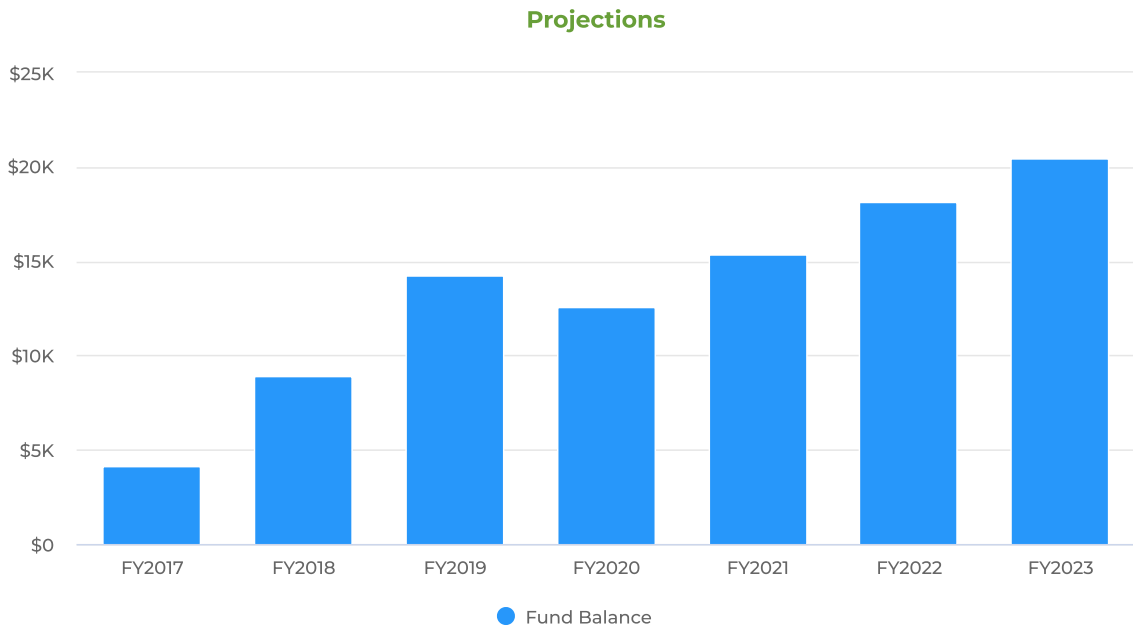
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
No Data To Display				



Fund Balance



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





Tax Sale Error in Interest Fund

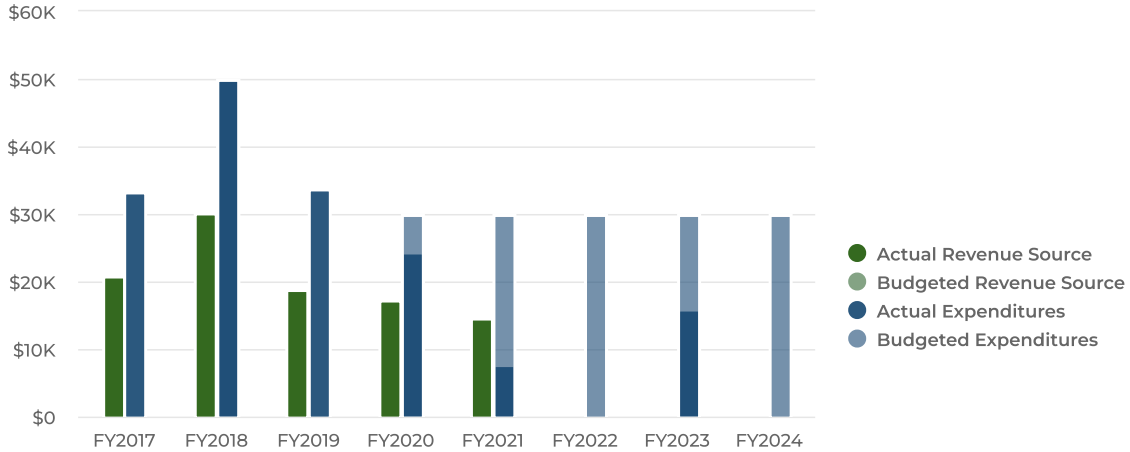
[Official: Treasurer]

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

The Treasurer is the only signee for this fund.

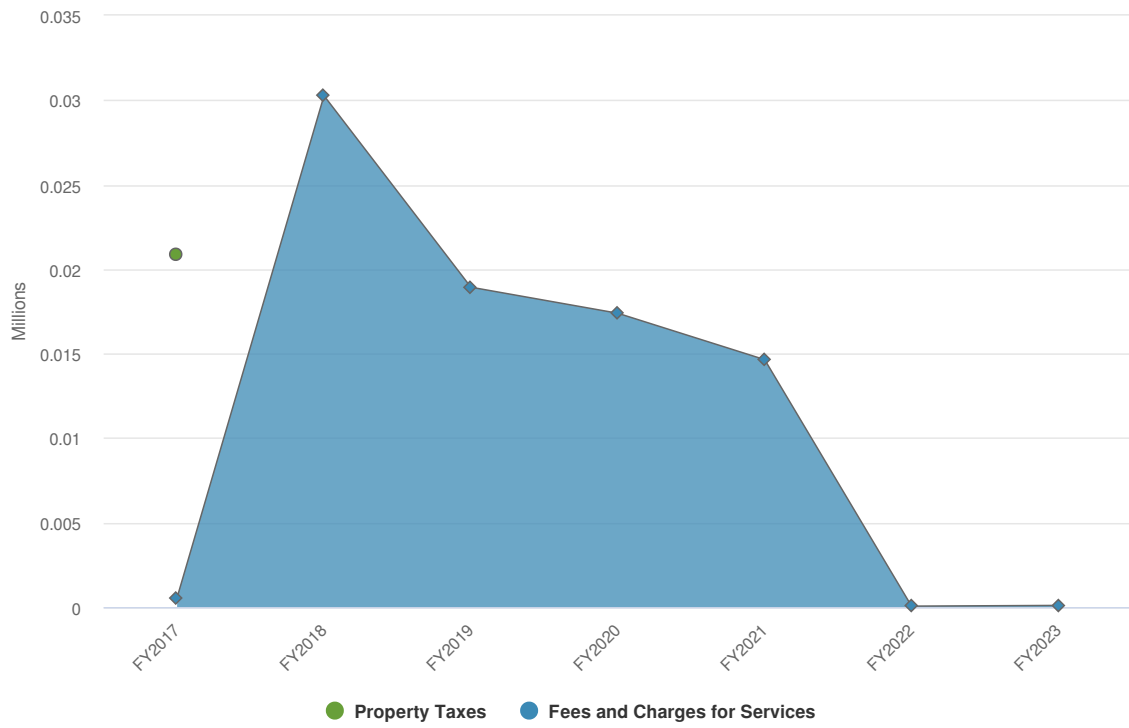
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$30K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

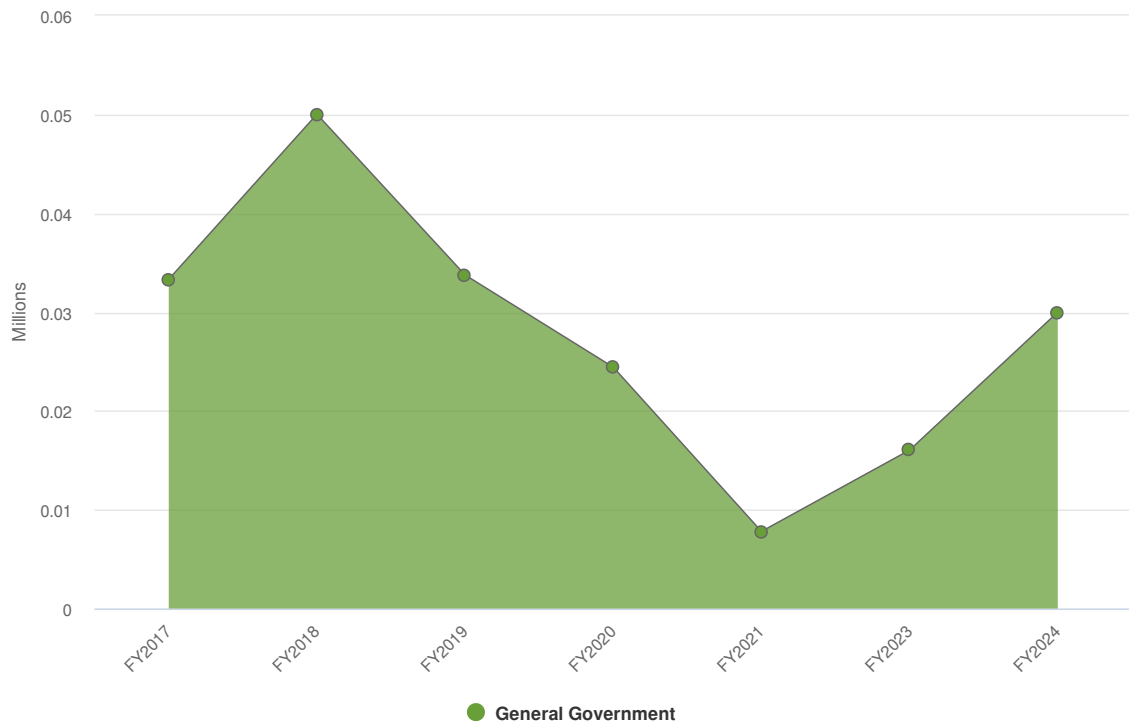


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$96.01	\$0.00	\$0.00	0%
Total Revenue Source:	\$96.01	\$0.00	\$0.00	0%

Expenditures



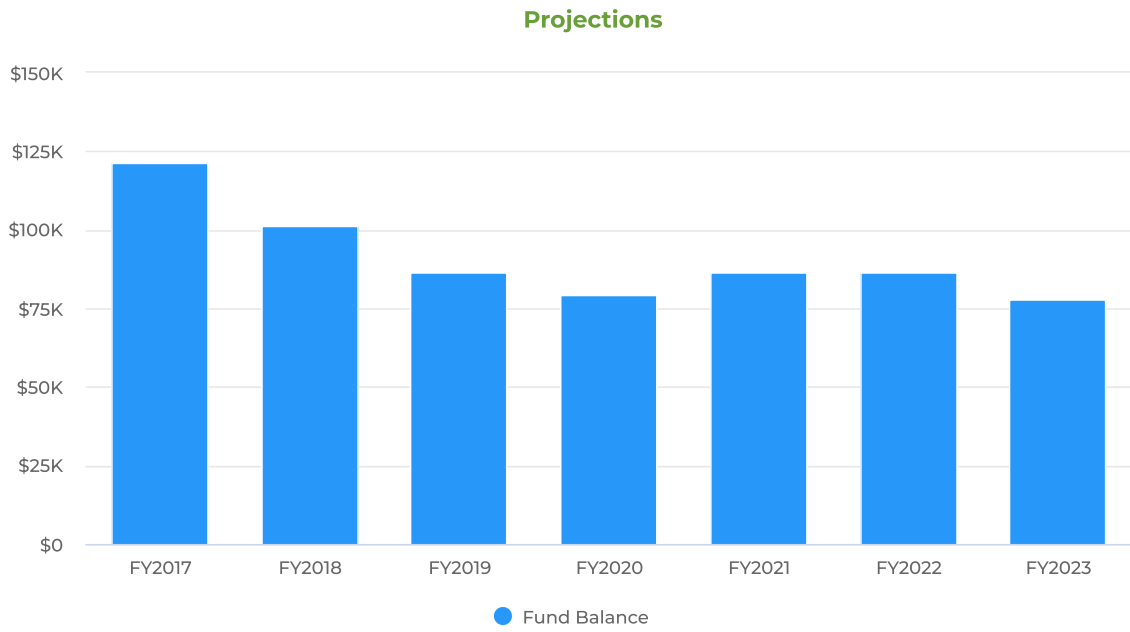
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
General Government	\$16,038.63	\$30,000.00	\$30,000.00	0%
Total Expenditures:	\$16,038.63	\$30,000.00	\$30,000.00	0%



Fund Balance



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





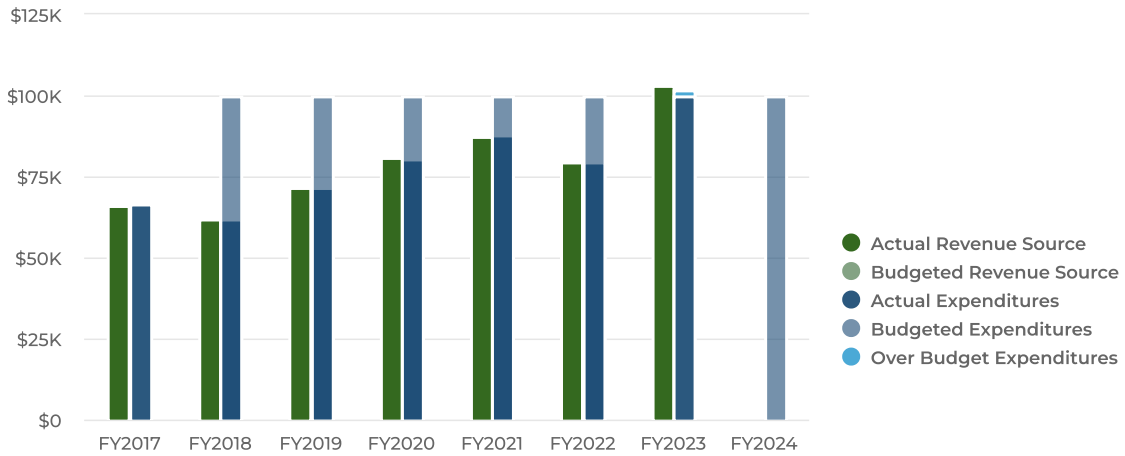
Health Ins Special Fund

[Official: County Clerk, County Board]

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

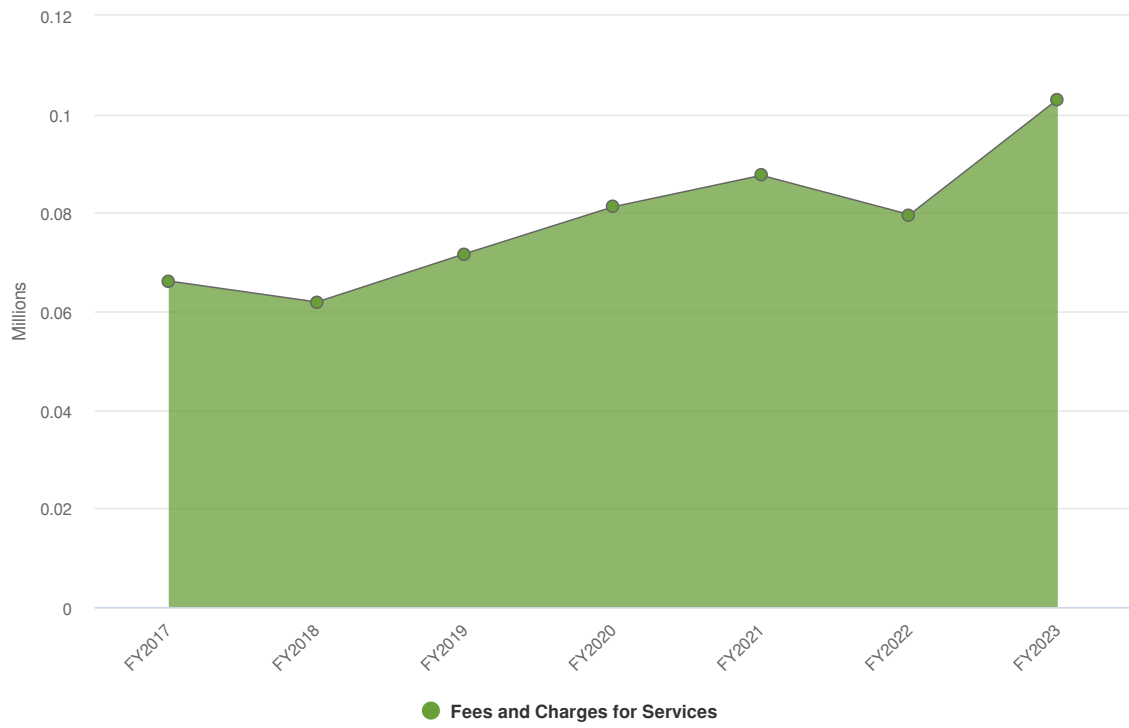
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$100K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

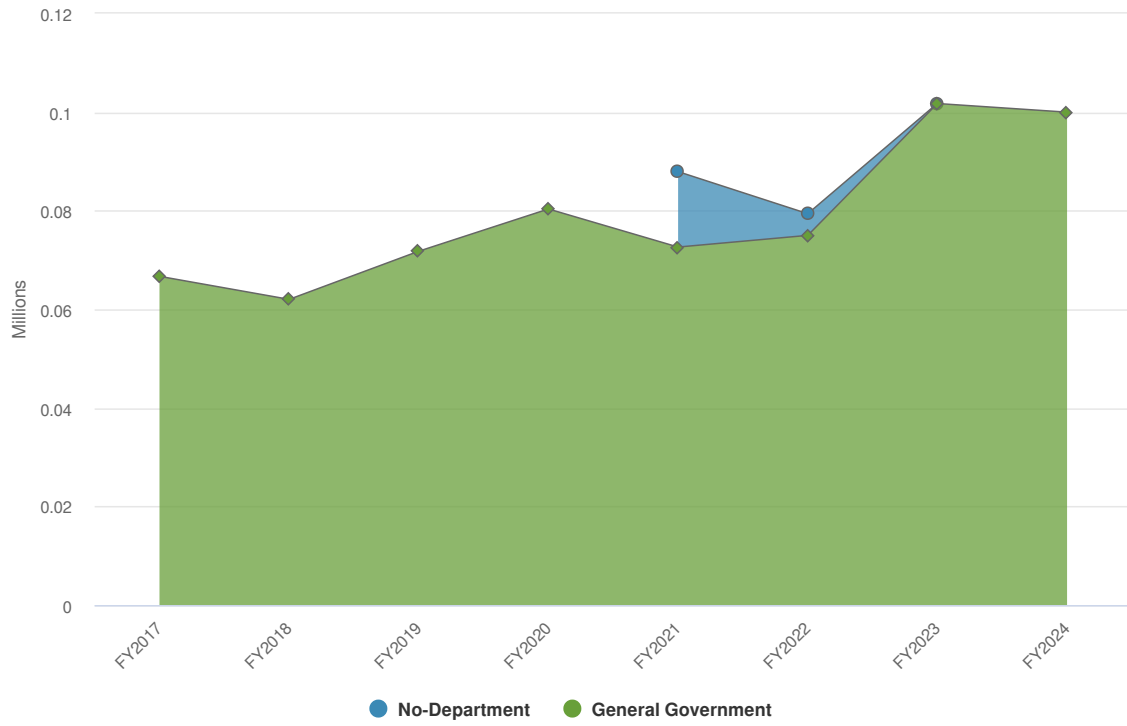


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$103,035.80	\$0.00	\$0.00	0%
Total Revenue Source:	\$103,035.80	\$0.00	\$0.00	0%

Expenditures



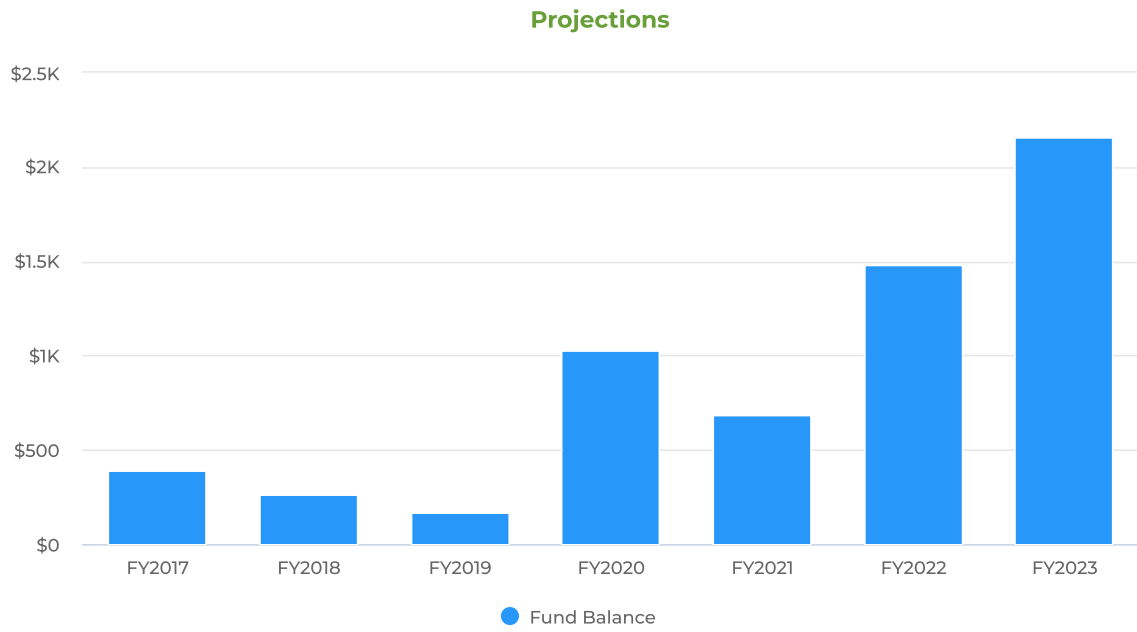
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
General Government	\$101,754.63	\$100,000.00	\$100,000.00	0%
No-Department	\$35.00	\$0.00	\$0.00	0%
Total Expenditures:	\$101,789.63	\$100,000.00	\$100,000.00	0%



Fund Balance



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





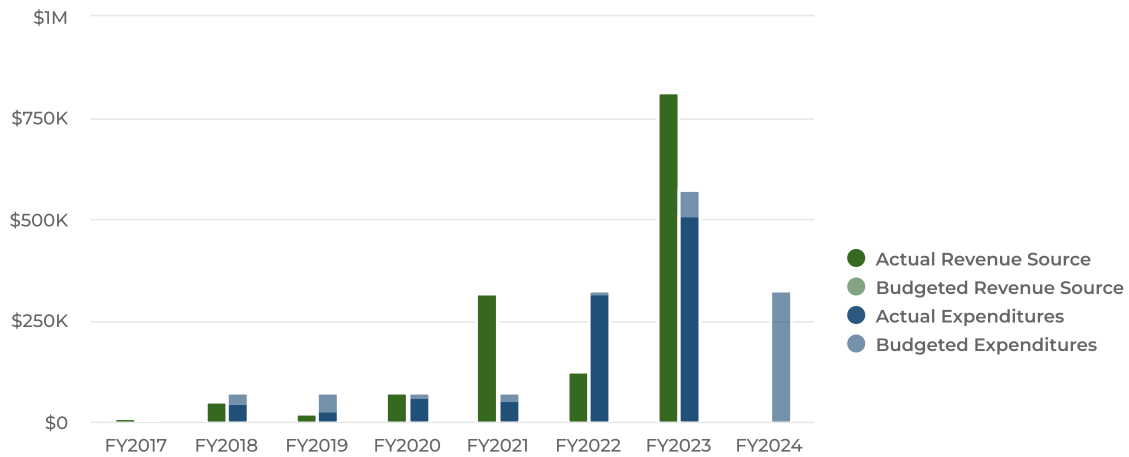
Macoupin County Grant Fund

[Official: Countywide as grants are received]

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

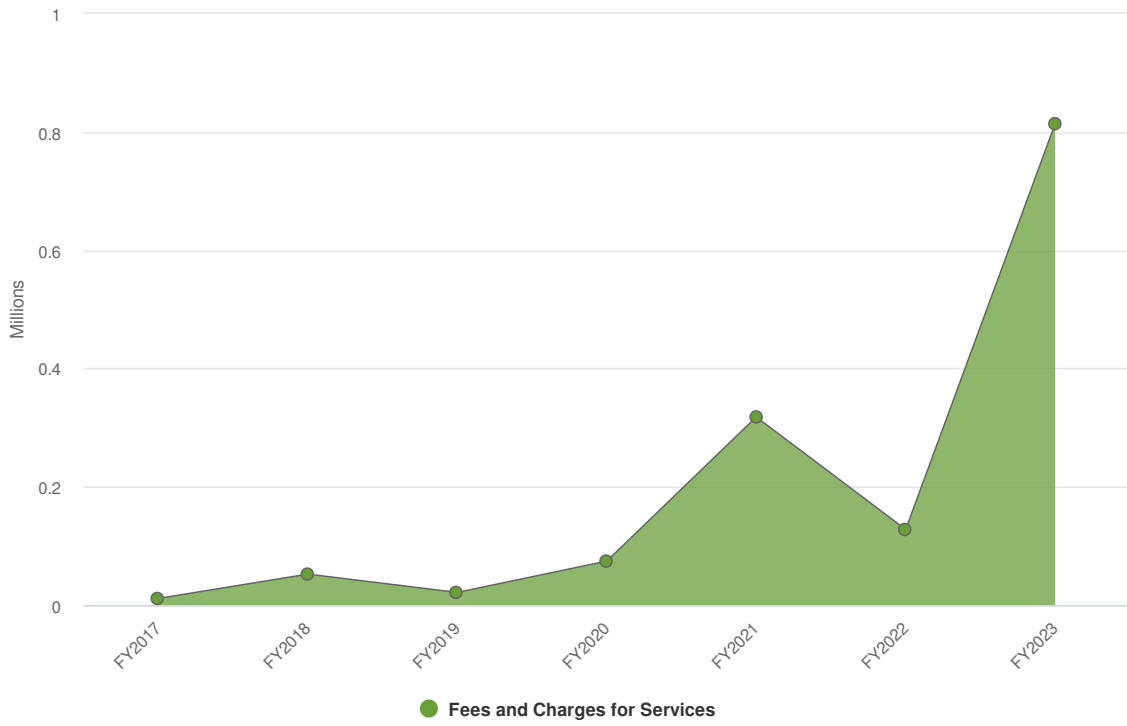
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 43.5% or \$250K to \$325K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

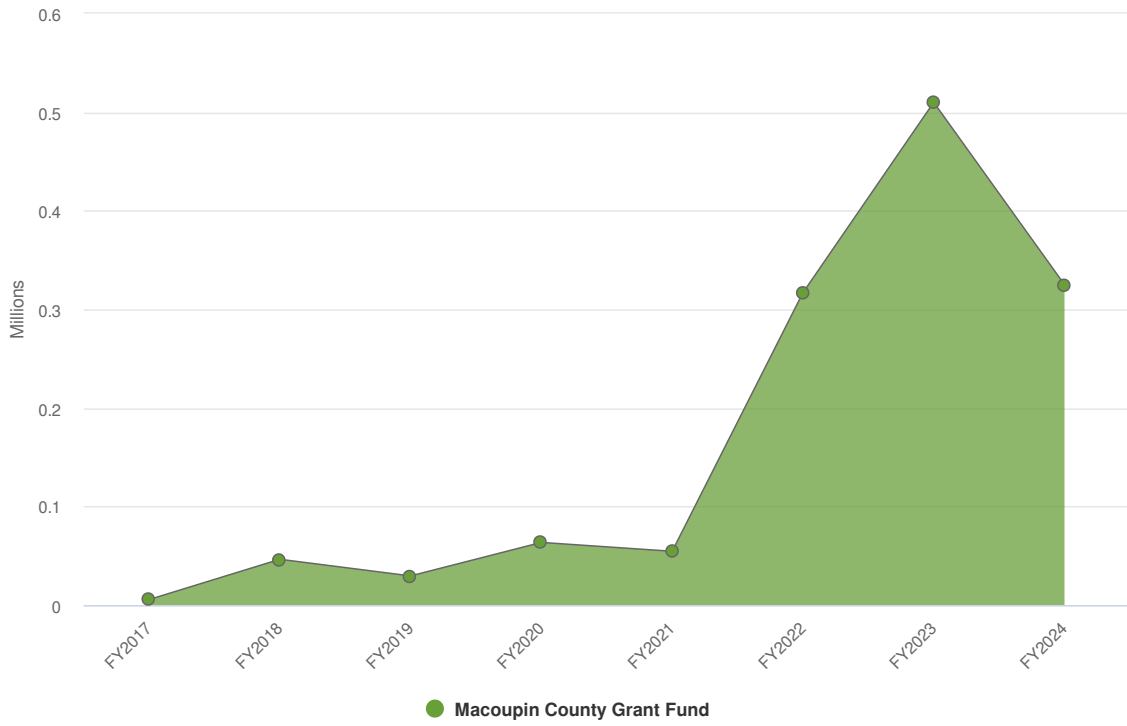


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$813,843.27	\$0.00	\$0.00	0%
Total Revenue Source:	\$813,843.27	\$0.00	\$0.00	0%

Expenditures



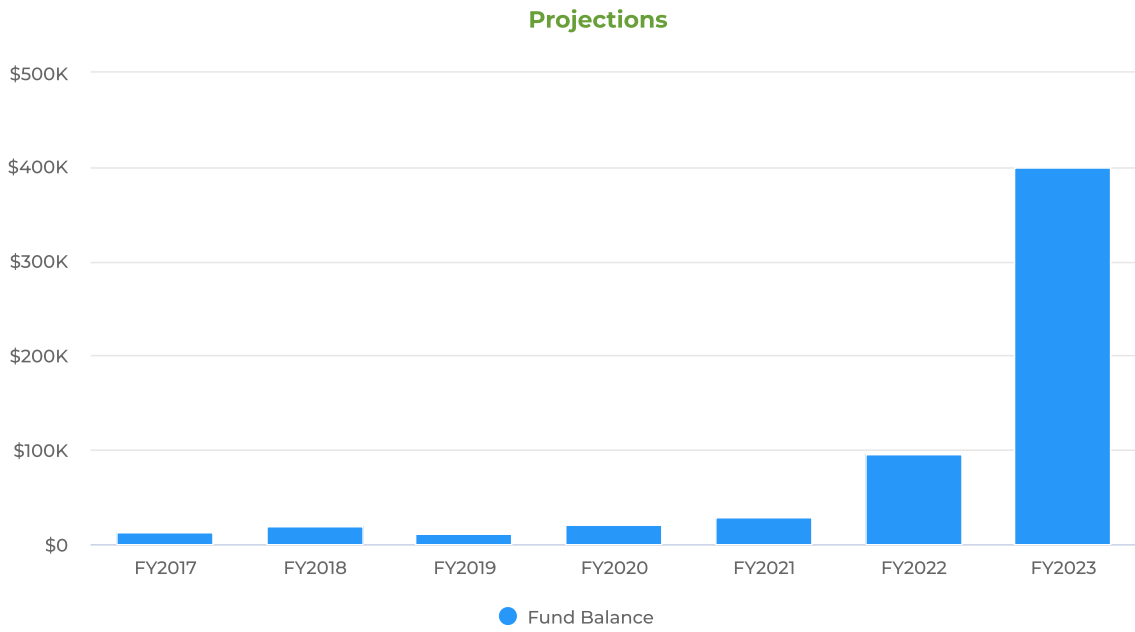
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
Macoupin County Grant Fund	\$509,963.18	\$575,000.00	\$325,000.00	-43.5%
Total Expenditures:	\$509,963.18	\$575,000.00	\$325,000.00	-43.5%



Fund Balance



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





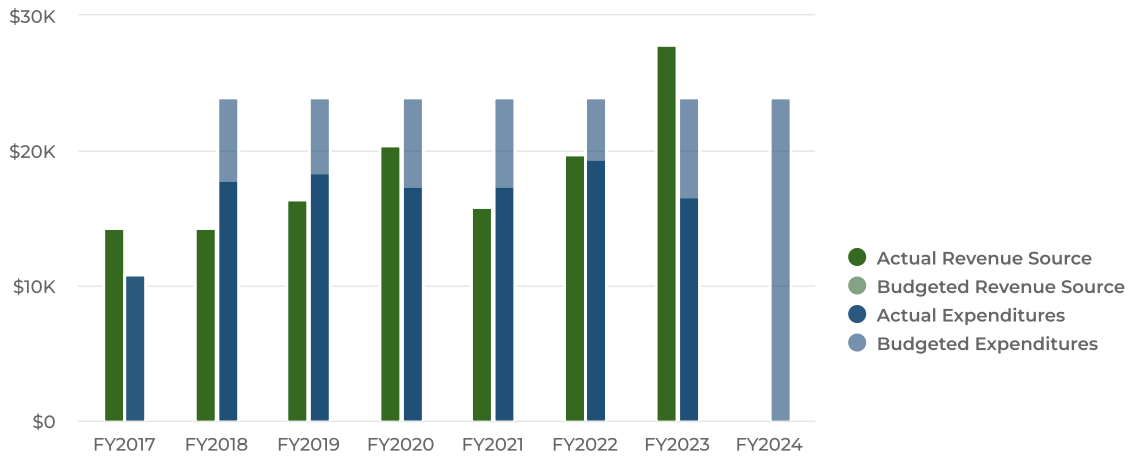
Pet Population Control Fund

[Official: Animal Control Administrator]

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

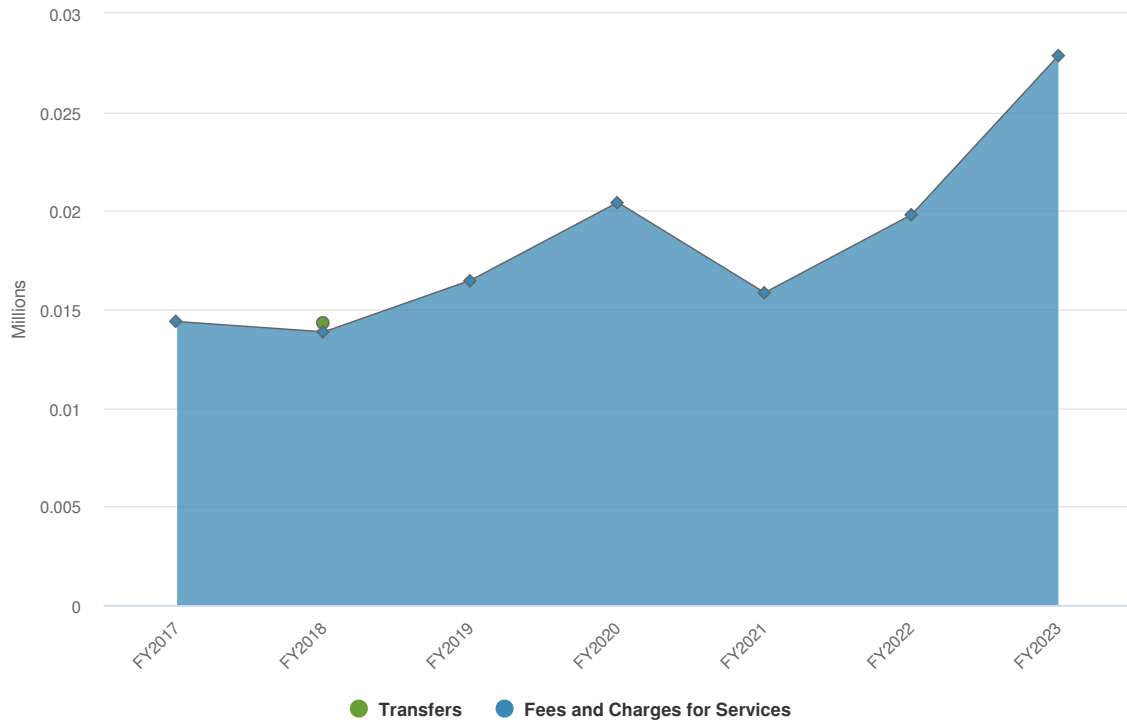
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$24K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

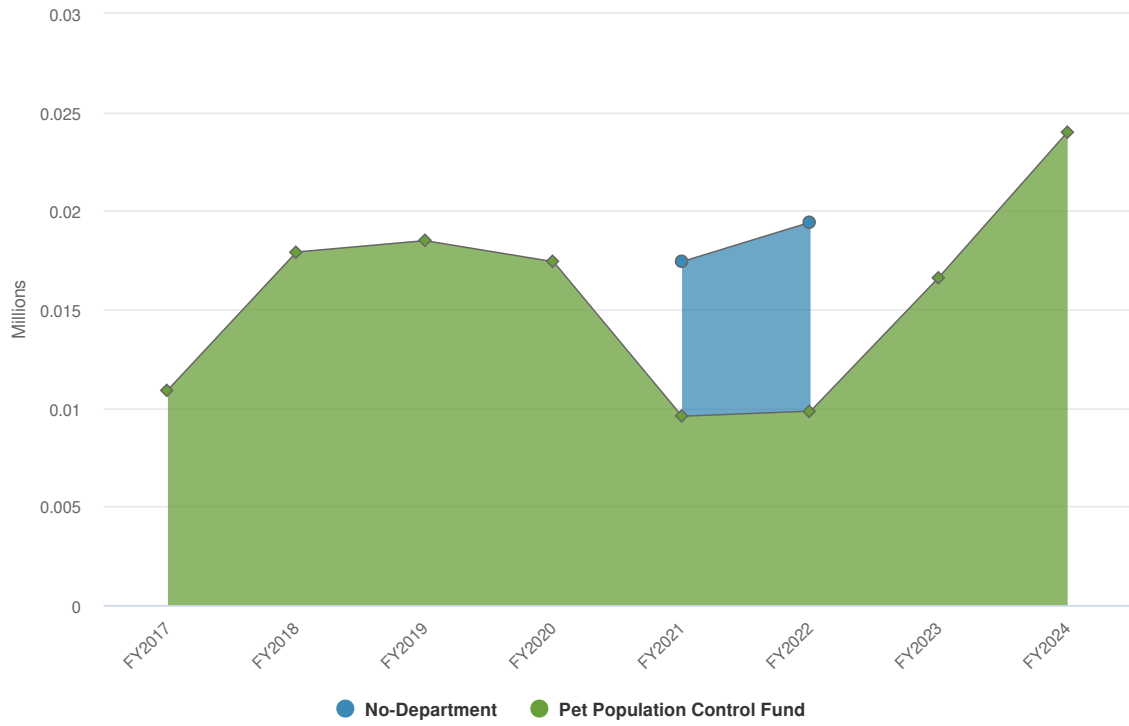


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$27,872.00	\$0.00	\$0.00	0%
Total Revenue Source:	\$27,872.00	\$0.00	\$0.00	0%

Expenditures



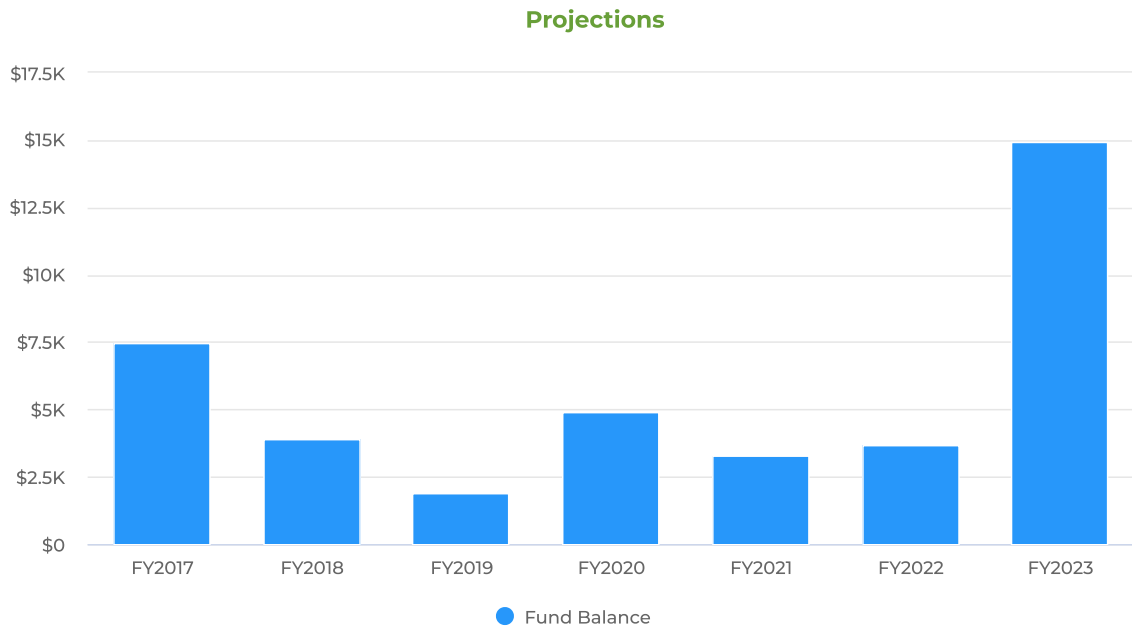
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
Pet Population Control Fund	\$16,635.00	\$24,000.00	\$24,000.00	0%
Total Expenditures:	\$16,635.00	\$24,000.00	\$24,000.00	0%



Fund Balance



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





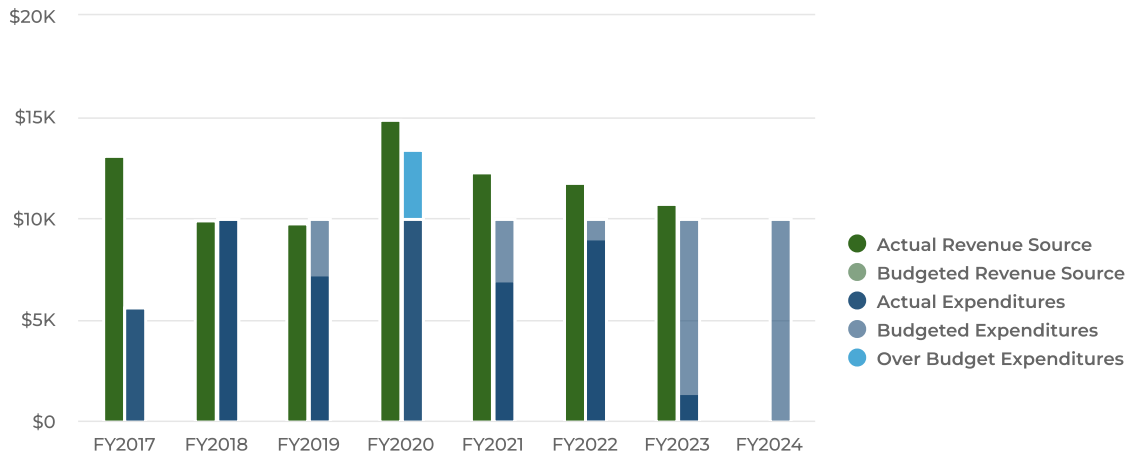
Vital Records Automation Fund

[Official: County Clerk]

This fund was established as a result of Resolution 2007.56 and is a fund under the control of the County Clerk for the primary use of automation of the County Clerk's office.

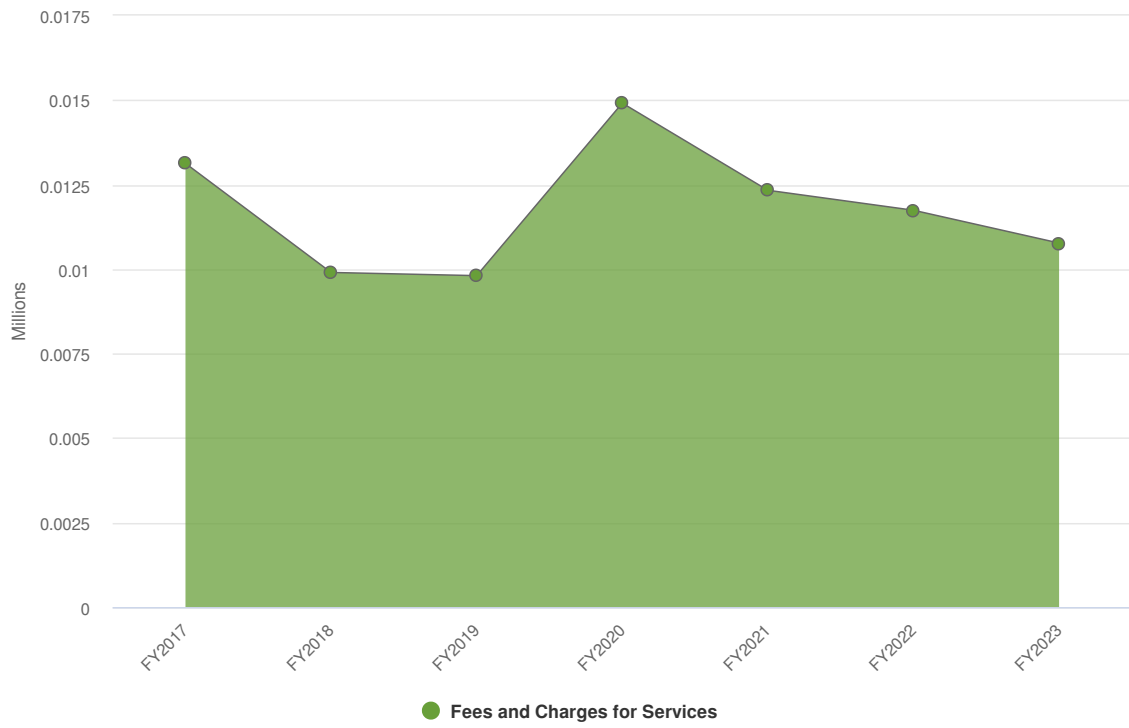
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$10K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

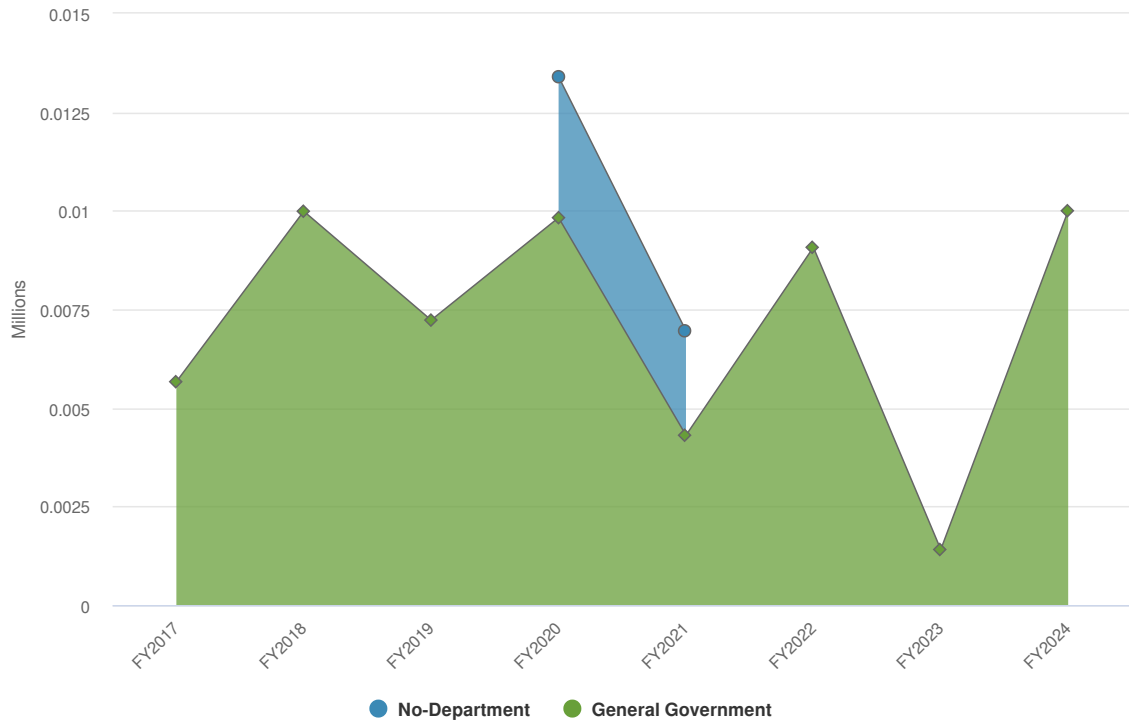


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$10,770.00	\$0.00	\$0.00	0%
Total Revenue Source:	\$10,770.00	\$0.00	\$0.00	0%

Expenditures



Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
General Government	\$1,408.09	\$10,000.00	\$10,000.00	0%
Total Expenditures:	\$1,408.09	\$10,000.00	\$10,000.00	0%



Fund Balance



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





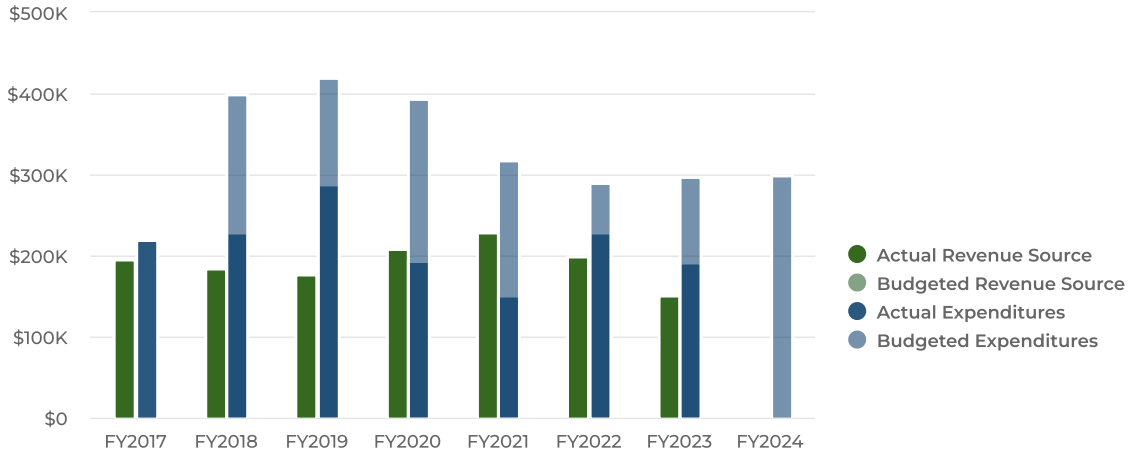
GIS Fund

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

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

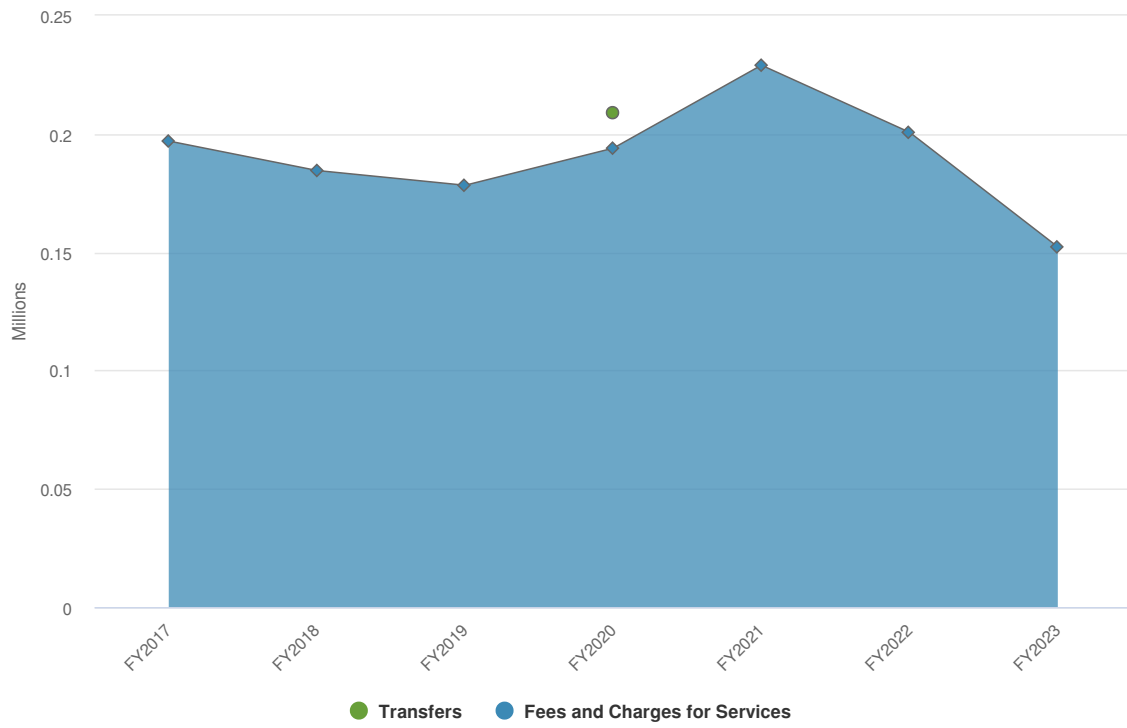
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0.8% or \$2.24K to \$300.52K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

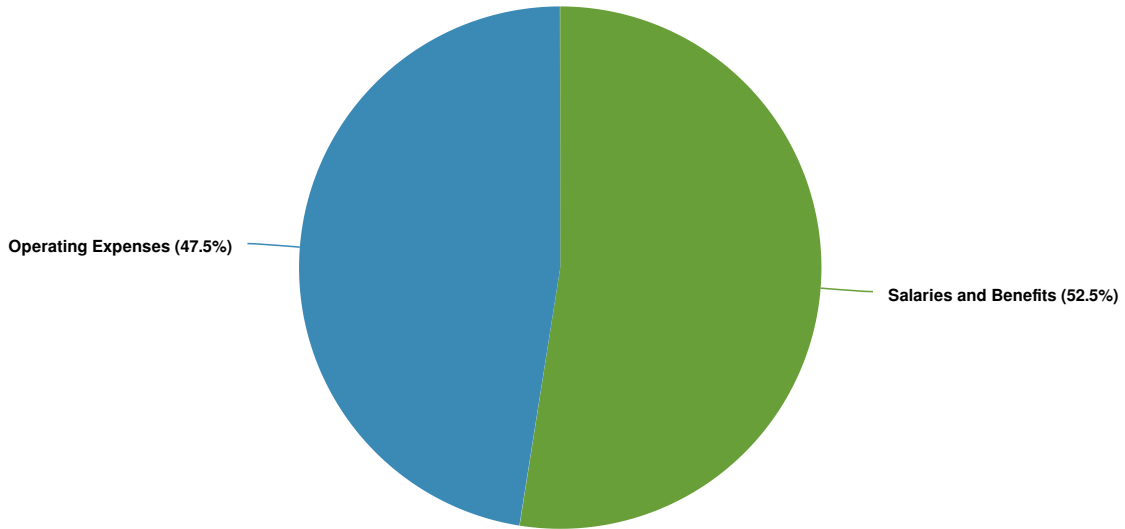


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$152,242.25	\$0.00	\$0.00	0%
Total Revenue Source:	\$152,242.25	\$0.00	\$0.00	0%

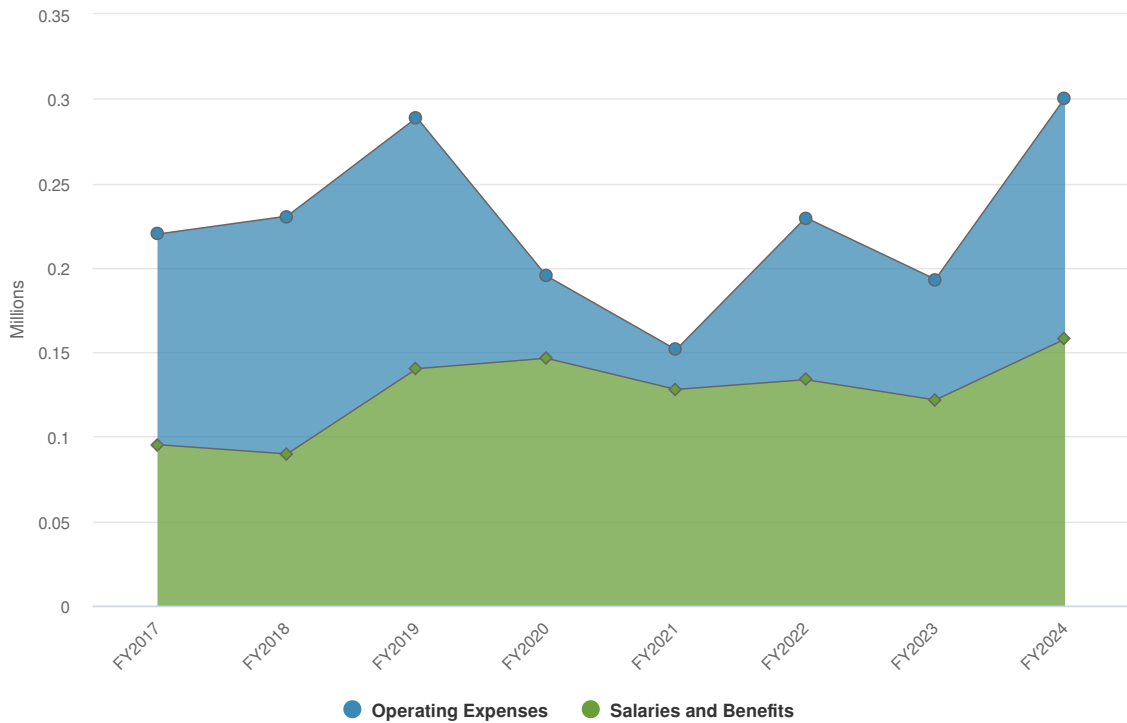


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

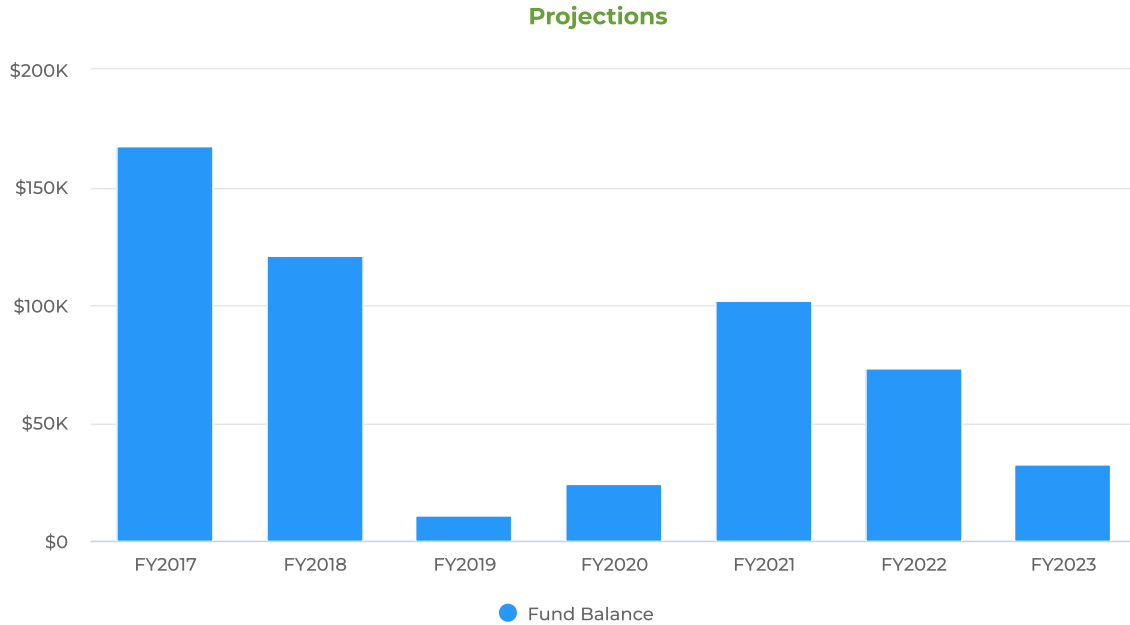


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$121,736.50	\$155,540.00	\$157,777.20	1.4%
Operating Expenses	\$71,397.87	\$142,740.00	\$142,740.00	0%
Total Expense Objects:	\$193,134.37	\$298,280.00	\$300,517.20	0.8%

Fund Balance



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





New 911 Fund

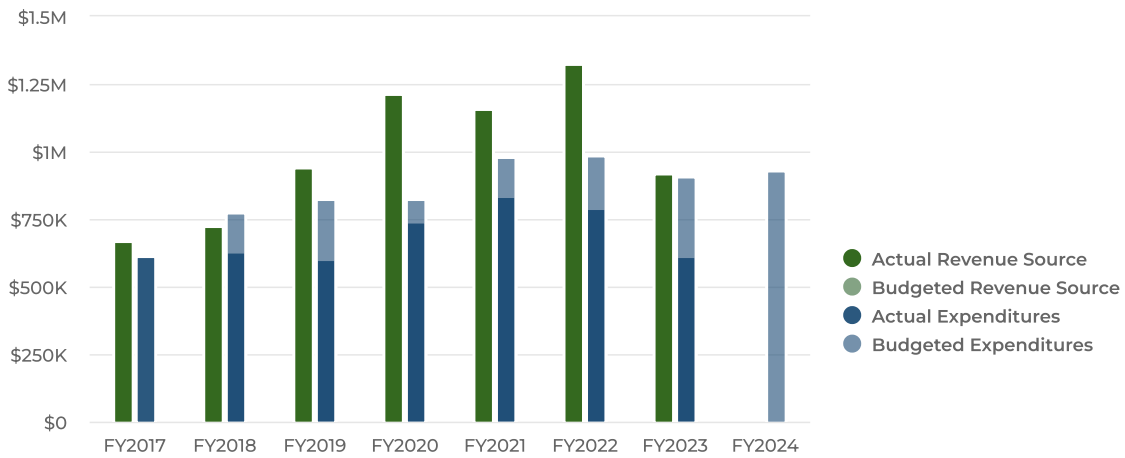
[Official: 911 Administrator / ETSB]

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

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

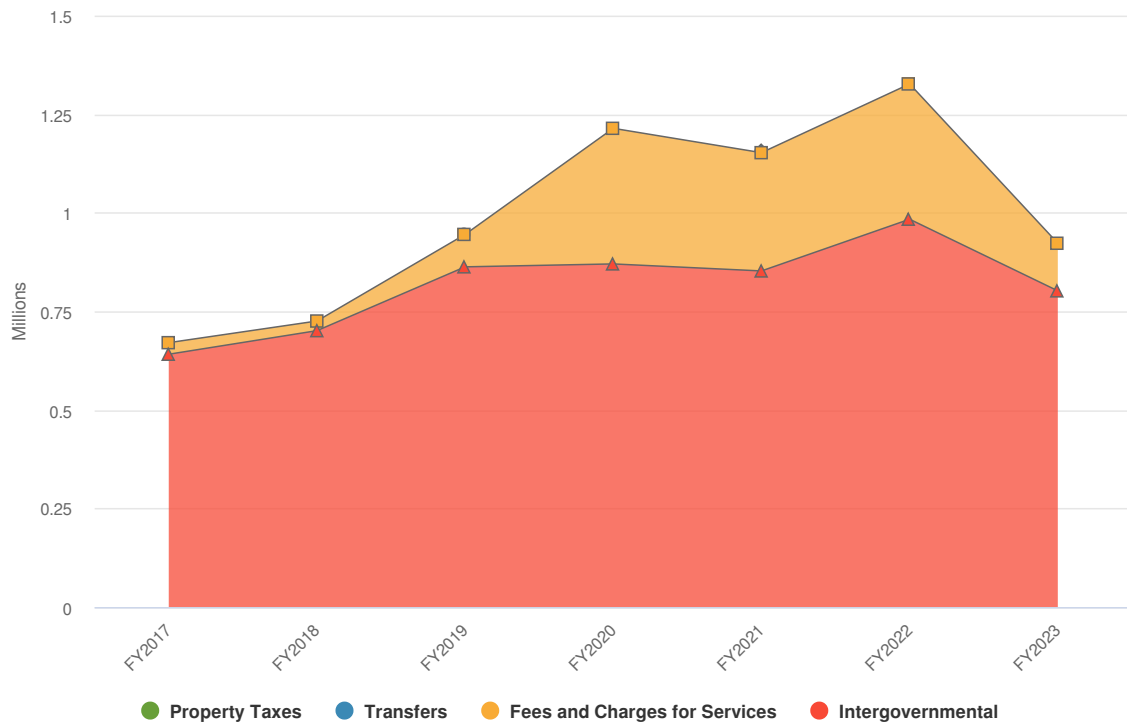
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 2.6% or \$23.48K to \$935.48K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

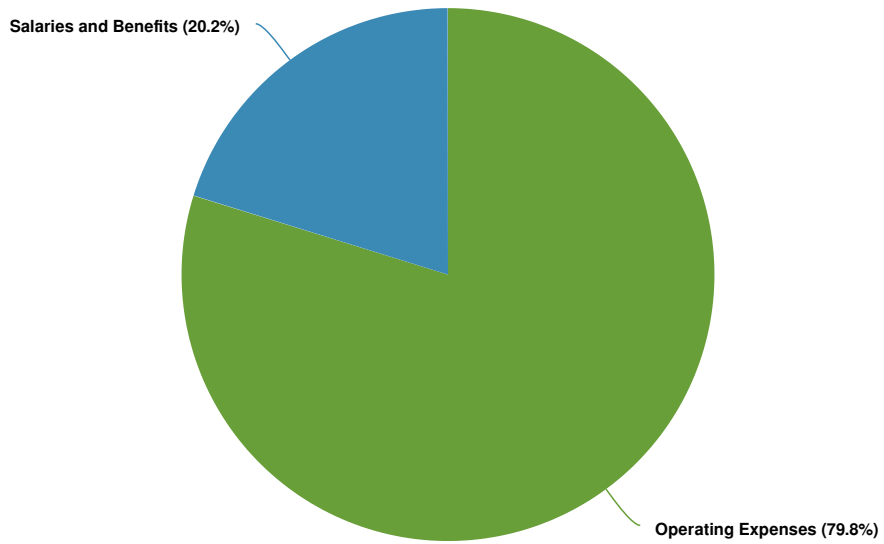


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Intergovernmental	\$801,885.07	\$0.00	\$0.00	0%
Fees and Charges for Services	\$120,698.77	\$0.00	\$0.00	0%
Total Revenue Source:	\$922,583.84	\$0.00	\$0.00	0%

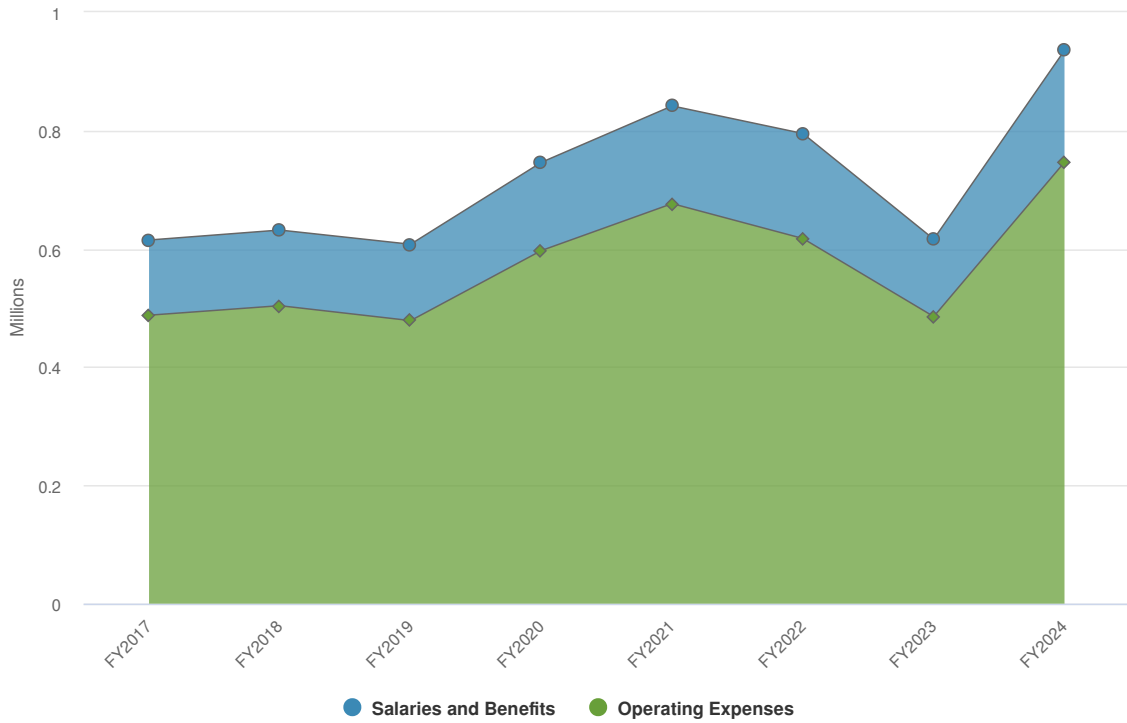


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

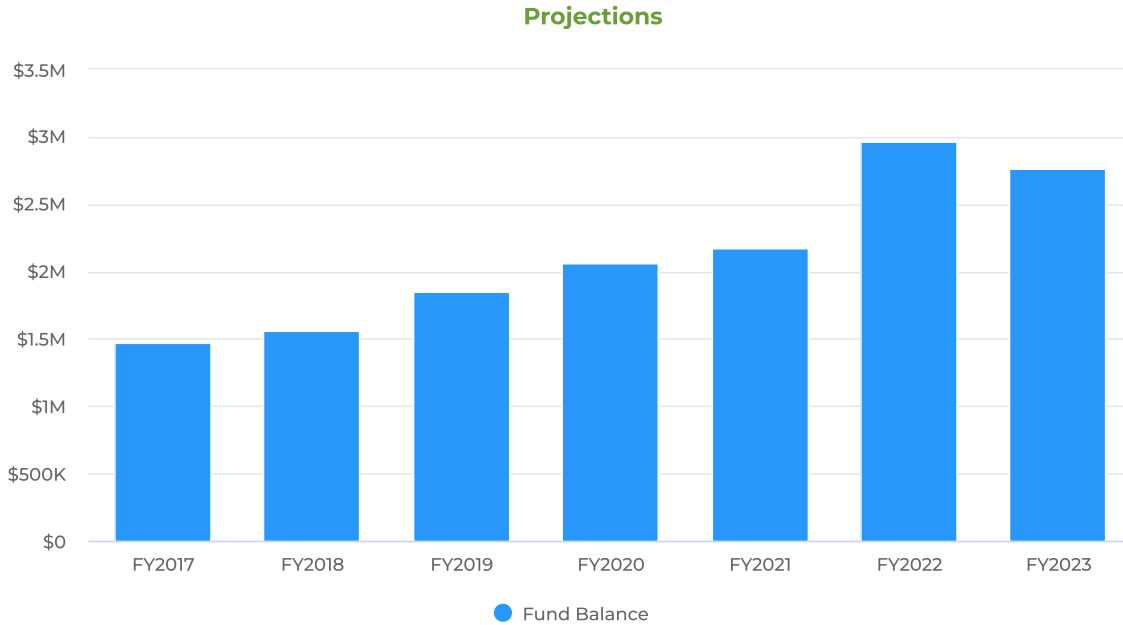


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects				
Salaries and Benefits	\$130,914.46	\$179,530.00	\$189,047.00	5.3%
Operating Expenses	\$485,382.84	\$732,468.00	\$746,430.00	1.9%
Total Expense Objects:	\$616,297.30	\$911,998.00	\$935,477.00	2.6%

Fund Balance



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





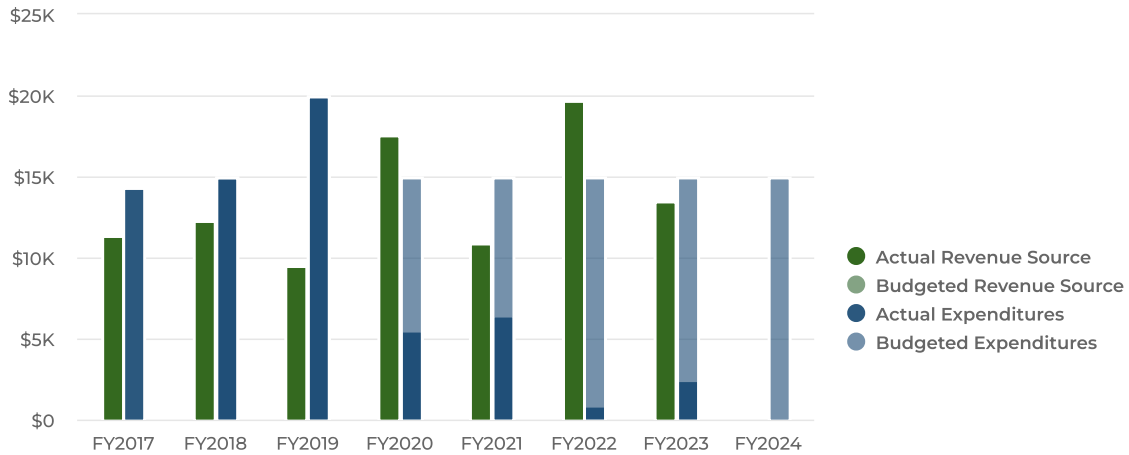
Coroner's Fee Fund

[Official: Coroner]

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

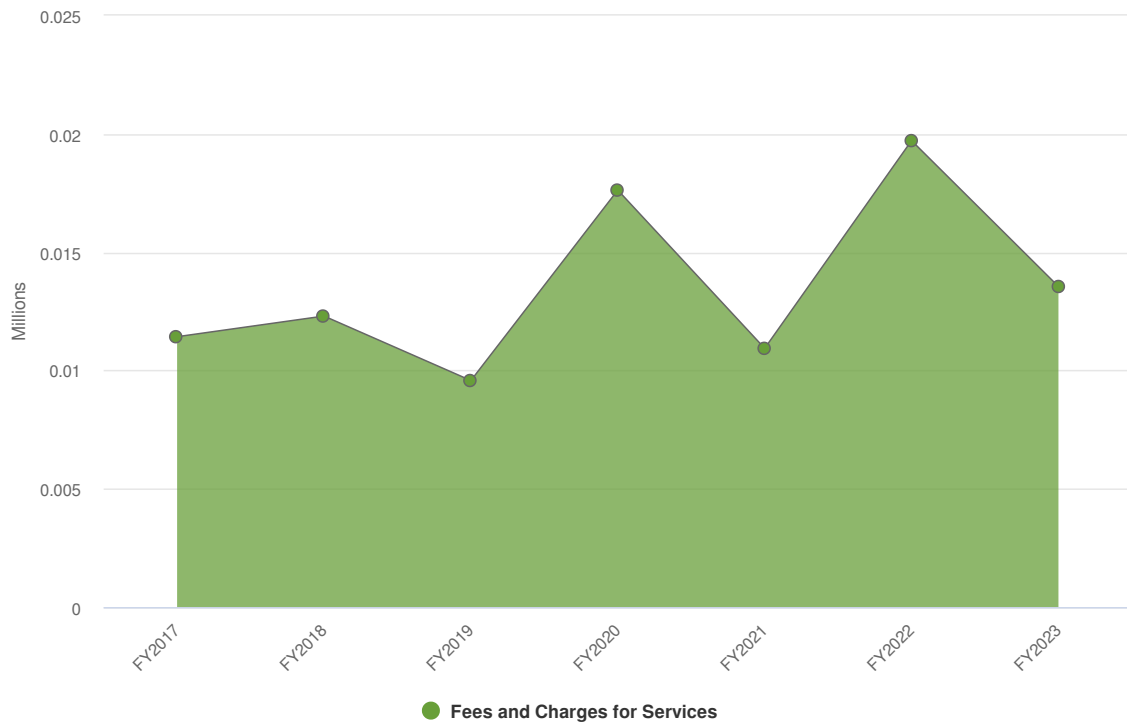
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$15K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

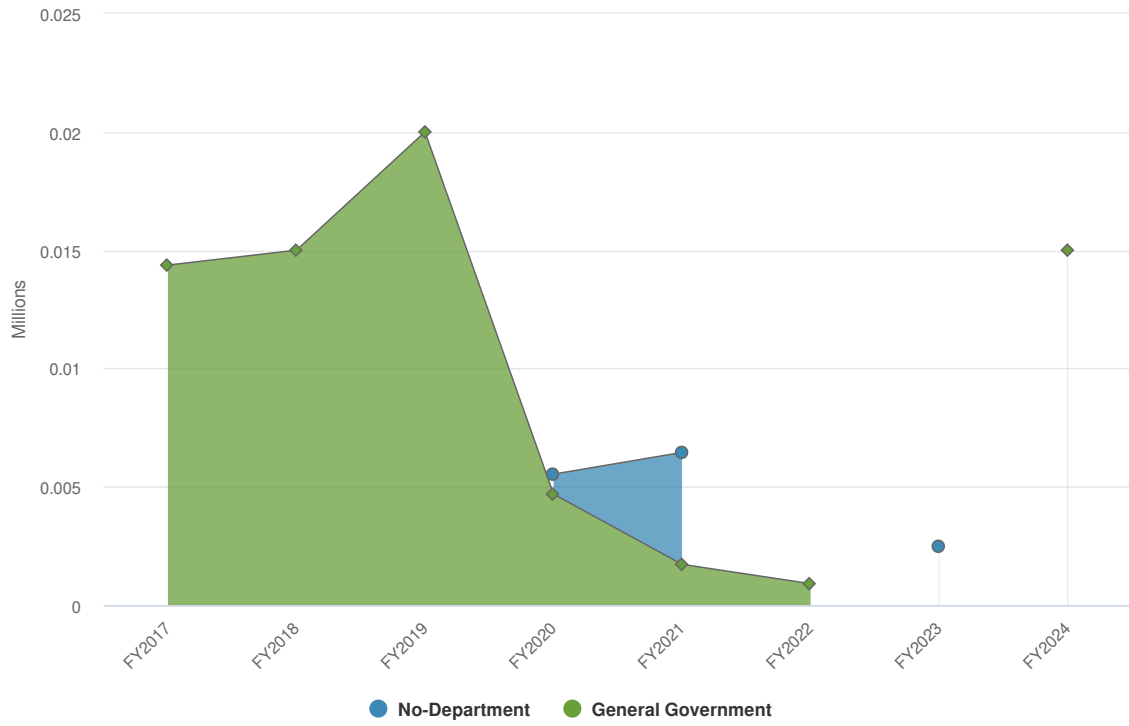


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$13,550.00	\$0.00	\$0.00	0%
Total Revenue Source:	\$13,550.00	\$0.00	\$0.00	0%

Expenditures



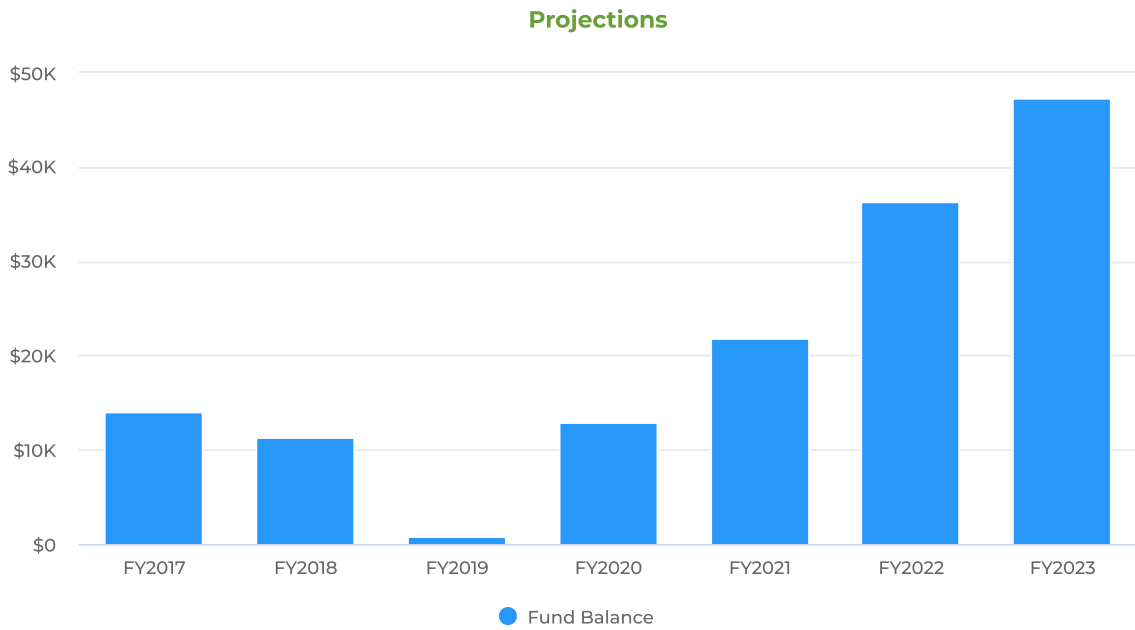
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
General Government	\$0.00	\$15,000.00	\$15,000.00	0%
No-Department	\$2,483.56	\$0.00	\$0.00	0%
Total Expenditures:	\$2,483.56	\$15,000.00	\$15,000.00	0%



Fund Balance



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





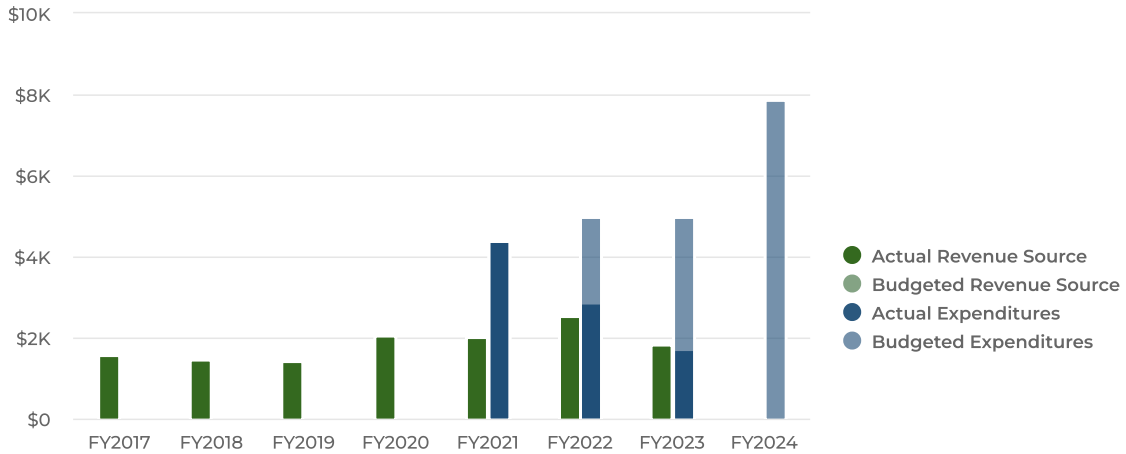
State's Attorney Automation Fee

[Official: State's Attorney]

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

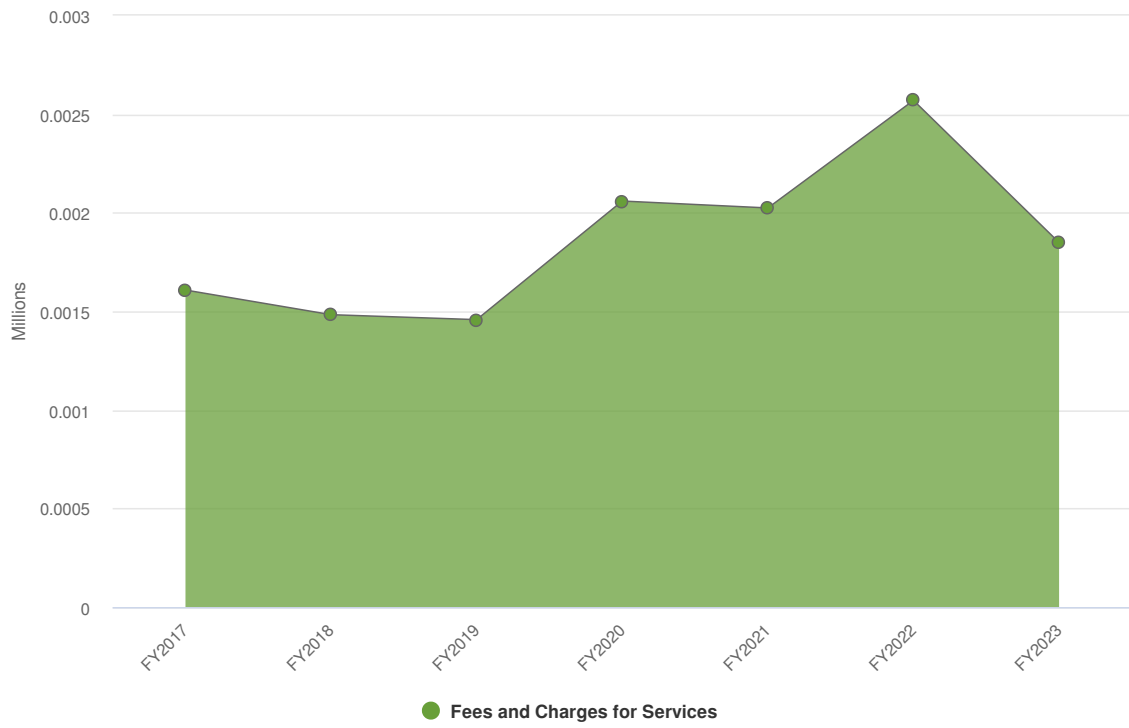
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 57.7% or \$2.88K to \$7.88K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

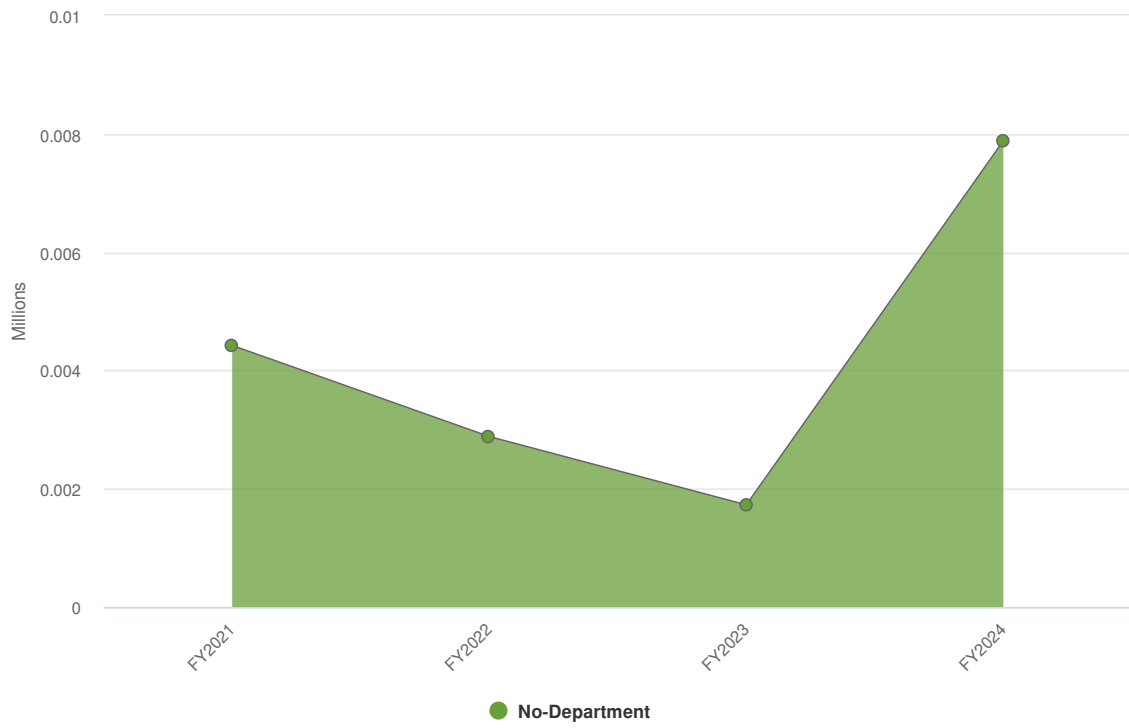


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$1,848.83	\$0.00	\$0.00	0%
Total Revenue Source:	\$1,848.83	\$0.00	\$0.00	0%

Expenditures



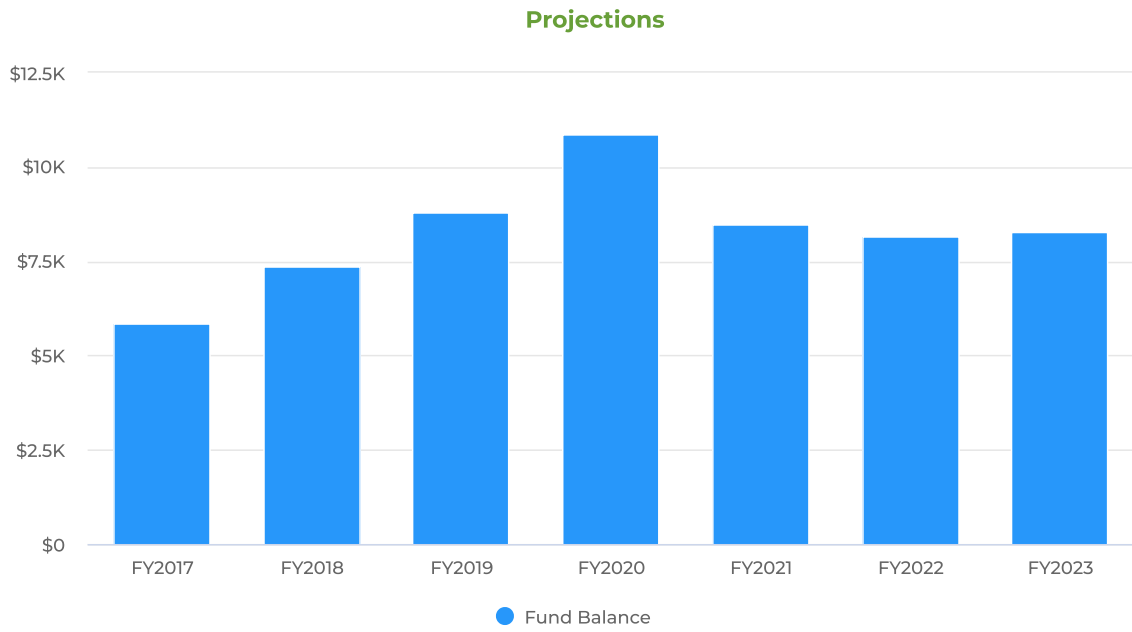
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
No-Department	\$1,728.00	\$5,000.00	\$7,884.00	57.7%
Total Expenditures:	\$1,728.00	\$5,000.00	\$7,884.00	57.7%



Fund Balance



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





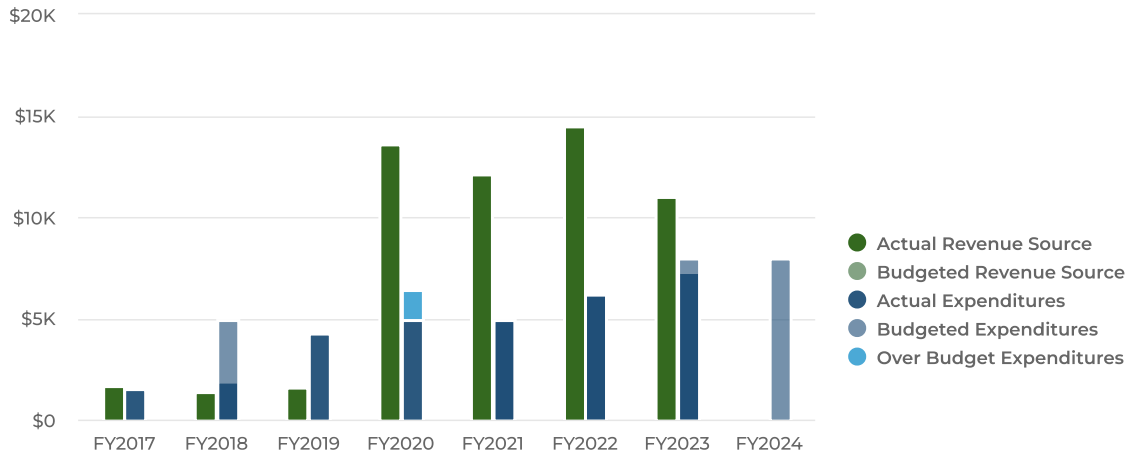
Drug Court Fee Fund

[Official: Director of Court Services, Chief Judge]

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

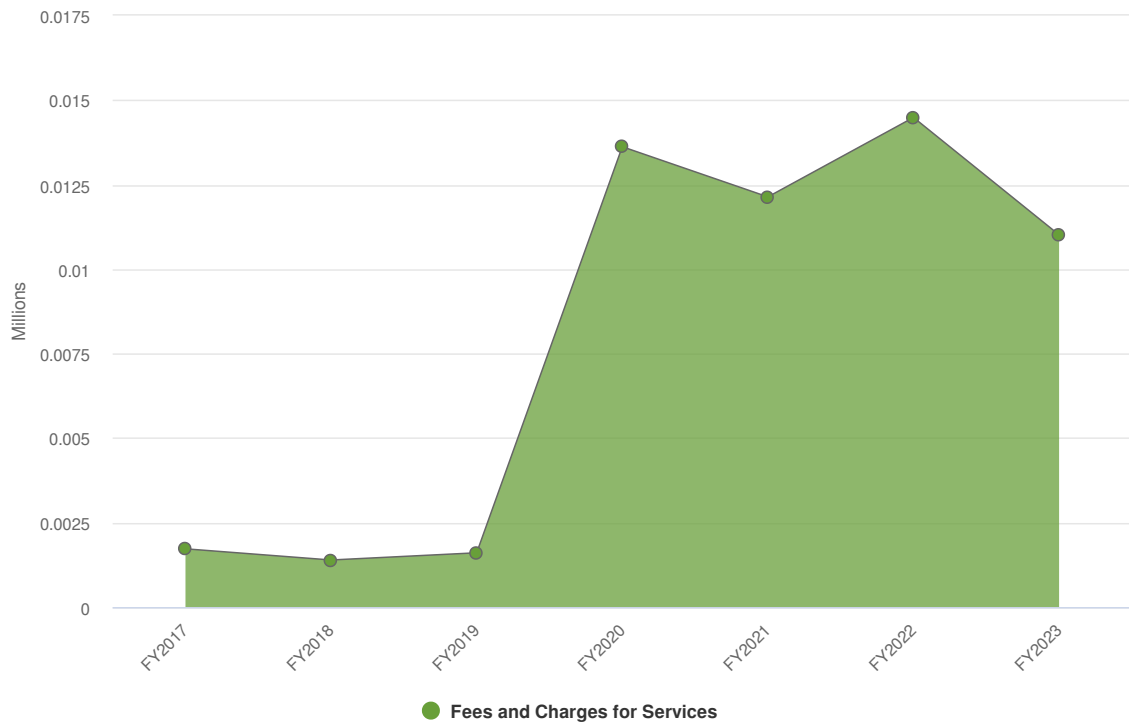
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$8K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$11,013.12	\$0.00	\$0.00	0%
Total Revenue Source:	\$11,013.12	\$0.00	\$0.00	0%

Expenditures



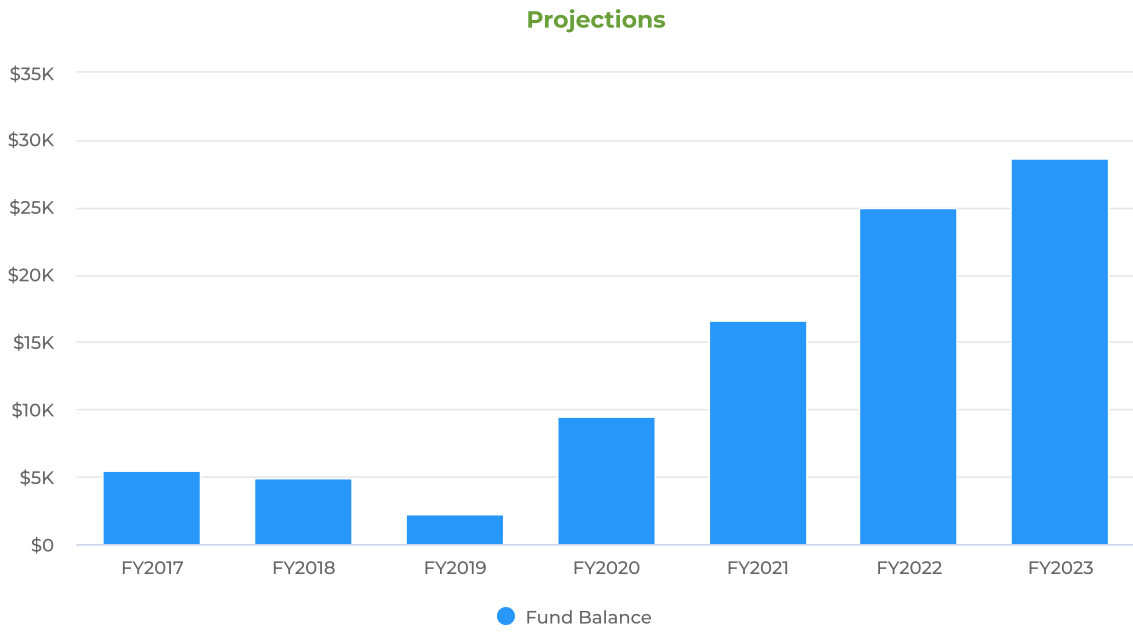
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
Judiciary	\$7,333.18	\$8,000.00	\$8,000.00	0%
Total Expenditures:	\$7,333.18	\$8,000.00	\$8,000.00	0%



Fund Balance



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

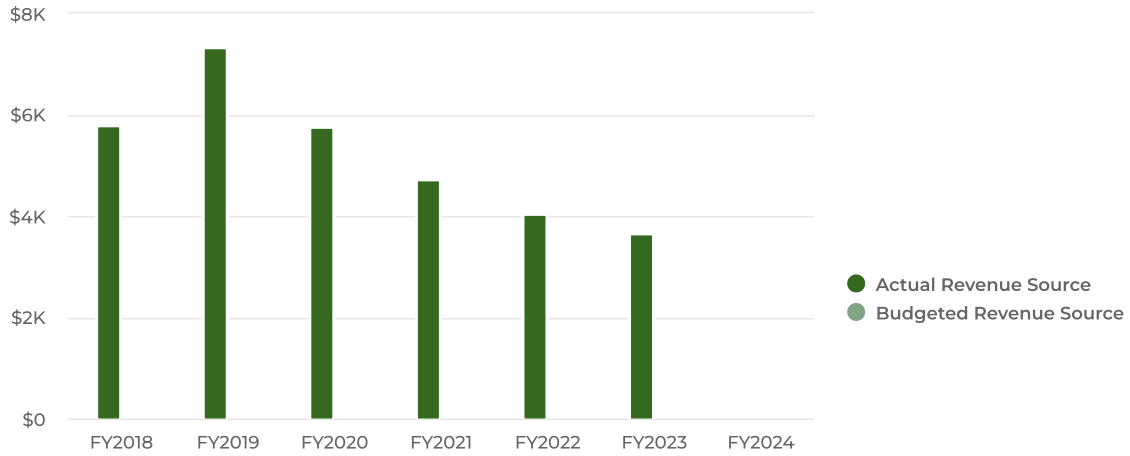




Federal & State Reimbursement Fund

Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.

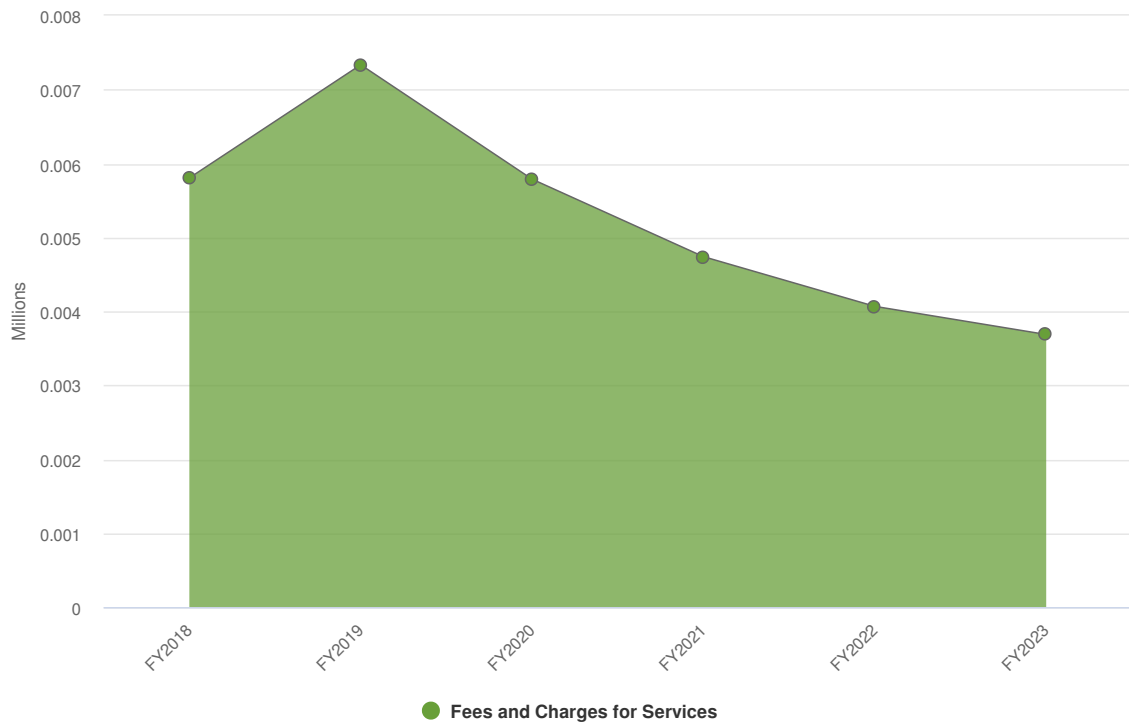


Revenues

Projected 2024 Revenues



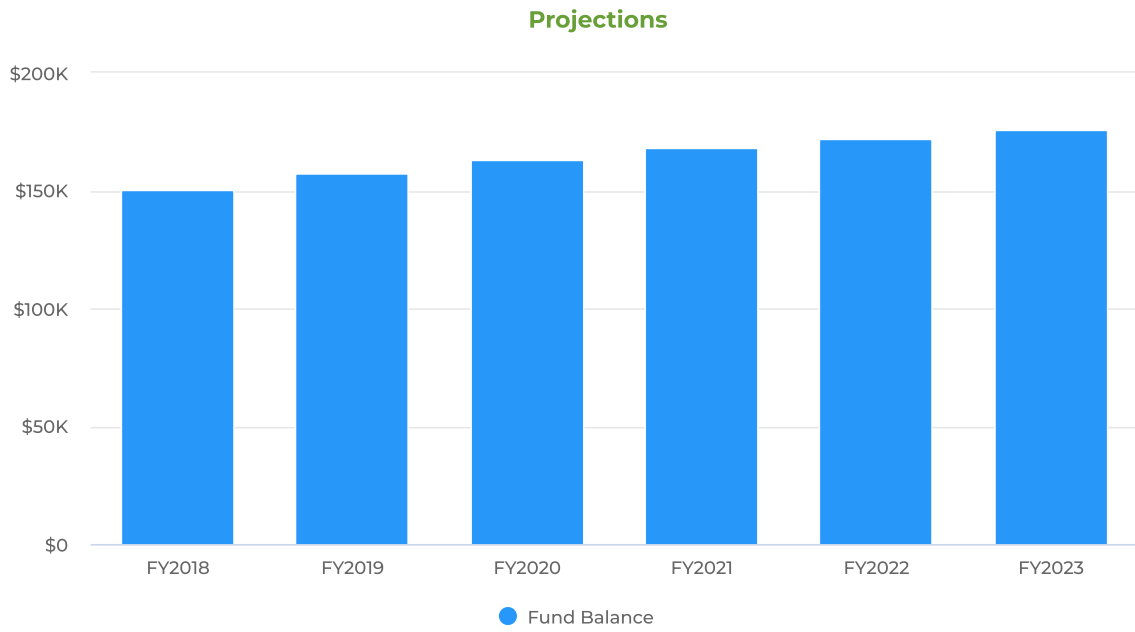
Budgeted and Historical 2024 Revenues



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$3,686.50	\$0.00	\$0.00	0%
Total Revenue Source:	\$3,686.50	\$0.00	\$0.00	0%



Fund Balance



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

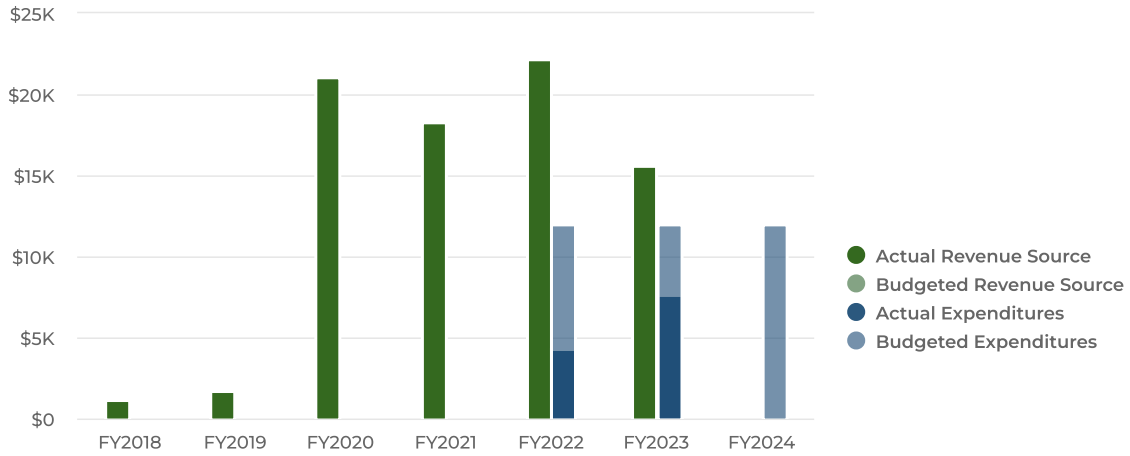




Electronic Citation Fee Fund

Summary

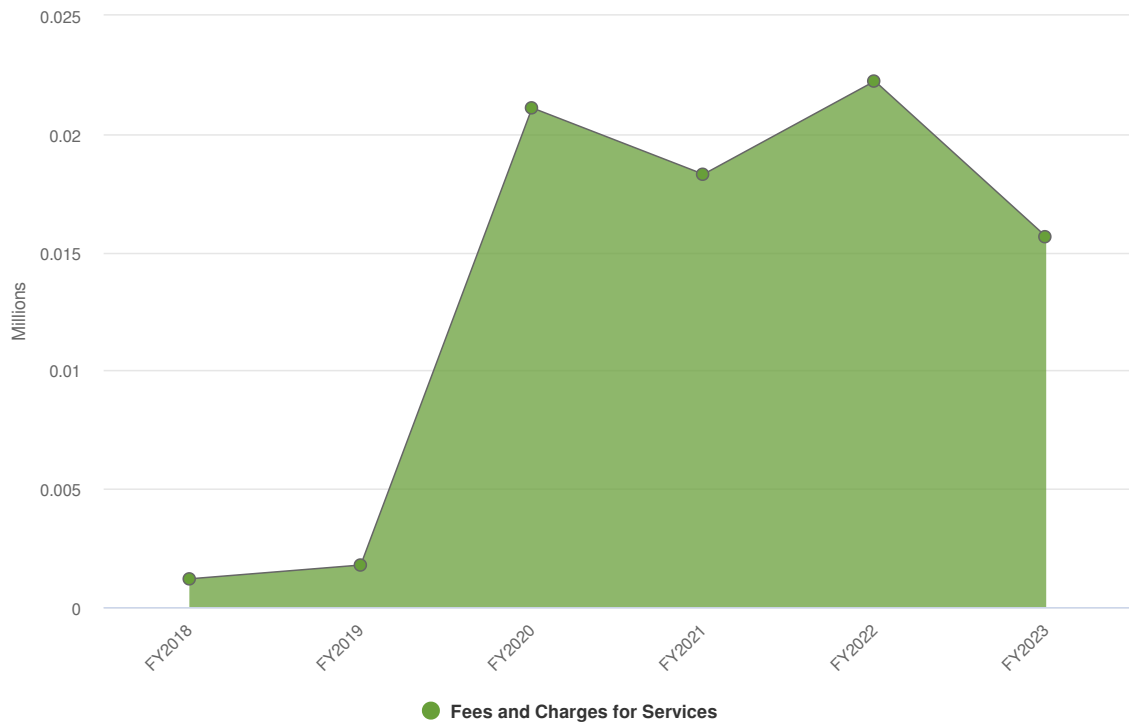
The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$12K in FY2024.



Revenues

Projected 2024 Revenues

Budgeted and Historical 2024 Revenues

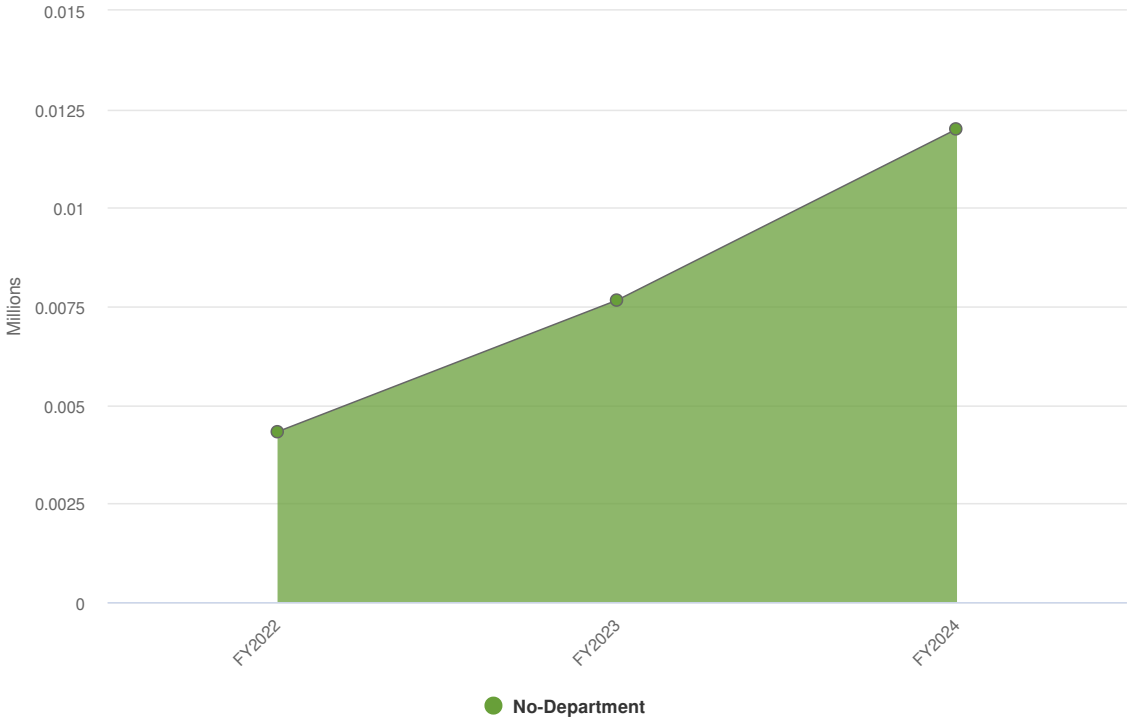


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$15,654.49	\$0.00	\$0.00	0%
Total Revenue Source:	\$15,654.49	\$0.00	\$0.00	0%

Expenditures by Function



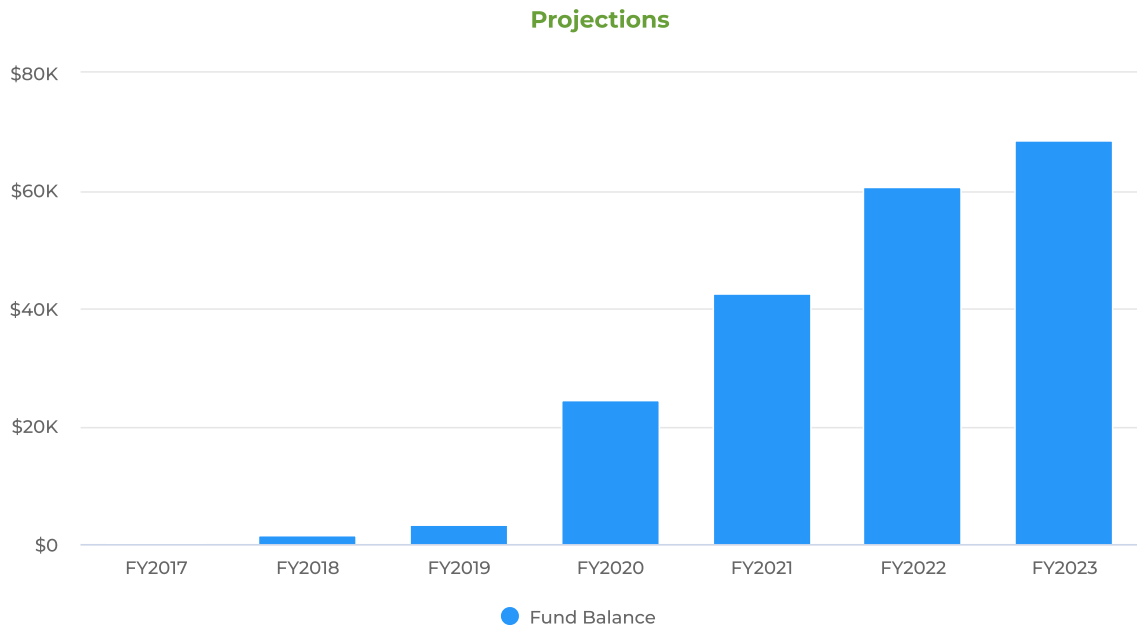
Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
No-Department	\$7,658.00	\$12,000.00	\$12,000.00	0%
Total Expenditures:	\$7,658.00	\$12,000.00	\$12,000.00	0%



Fund Balance



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





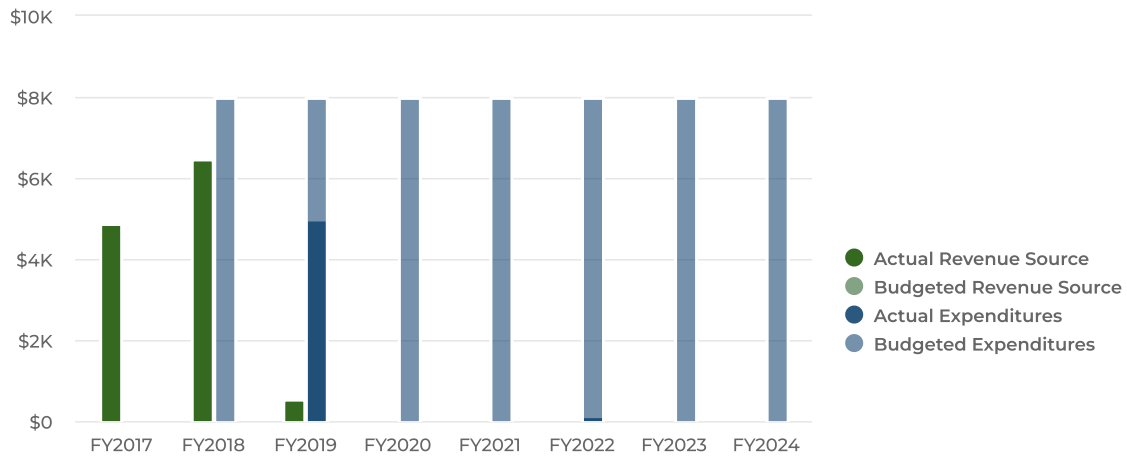
Macoupin Co. Tourism Fund

[Official: Tourism Commission, County Board]

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

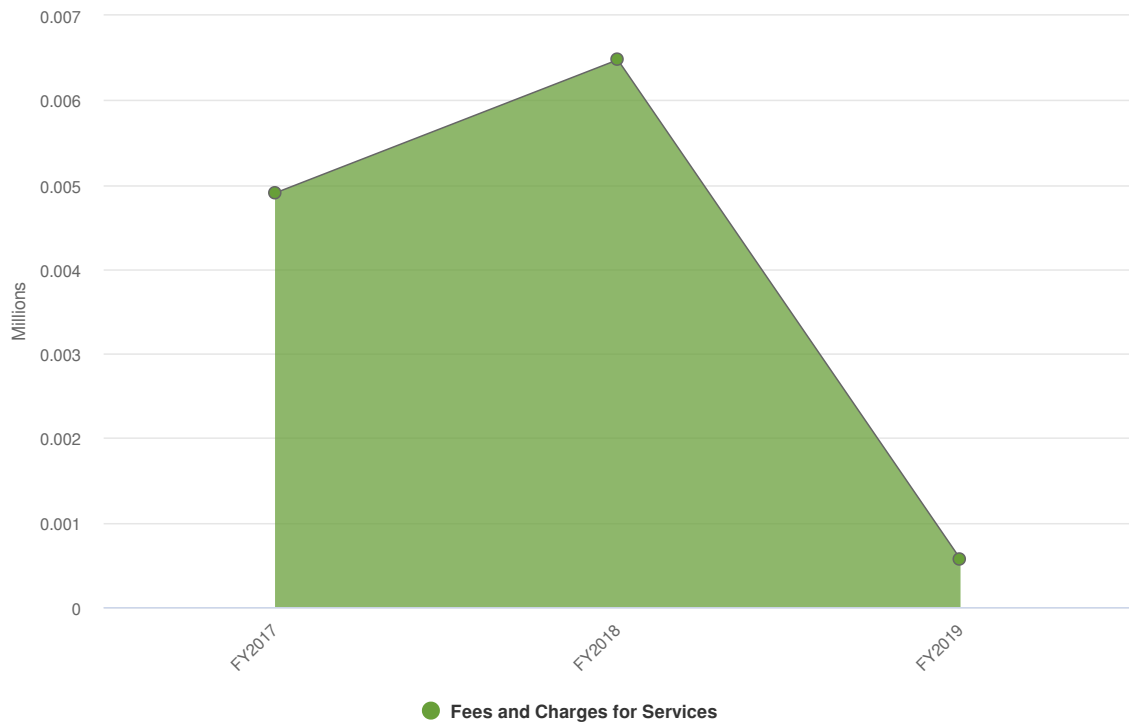
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$8K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

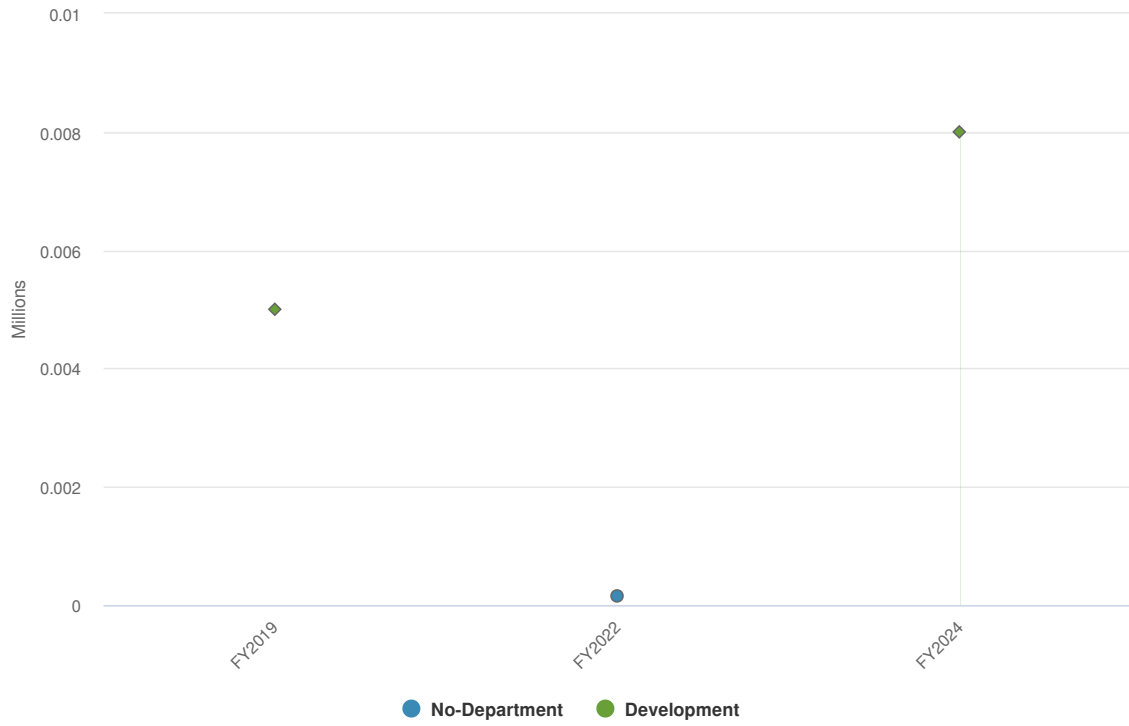


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
No Data To Display				

Expenditures



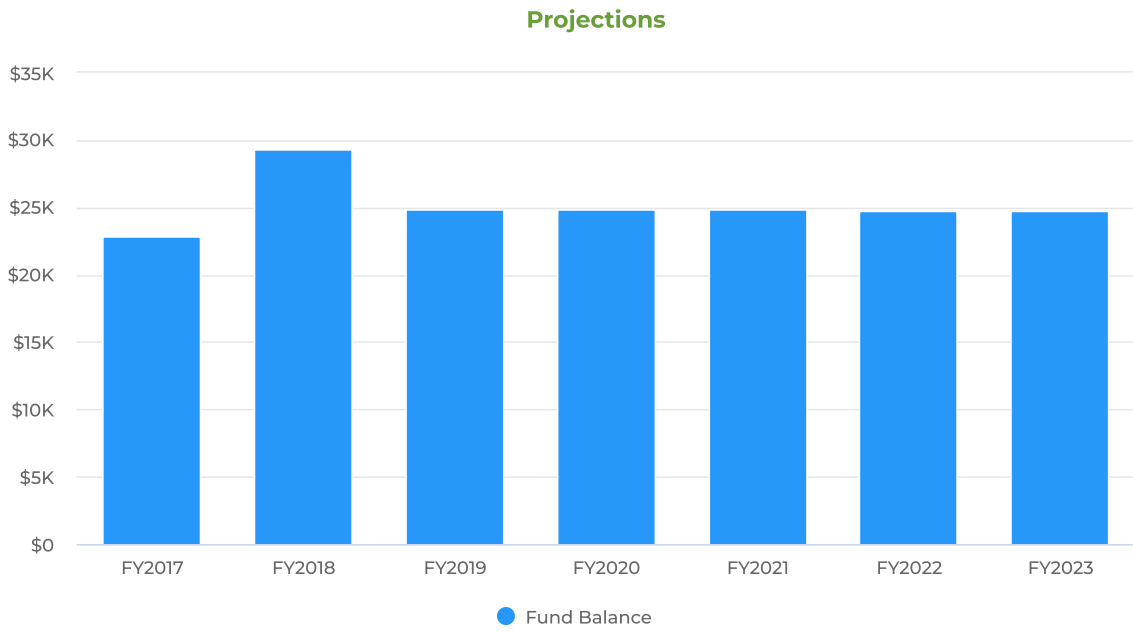
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
Development	\$0.00	\$8,000.00	\$8,000.00	0%
Total Expenditures:	\$0.00	\$8,000.00	\$8,000.00	0%



Fund Balance



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





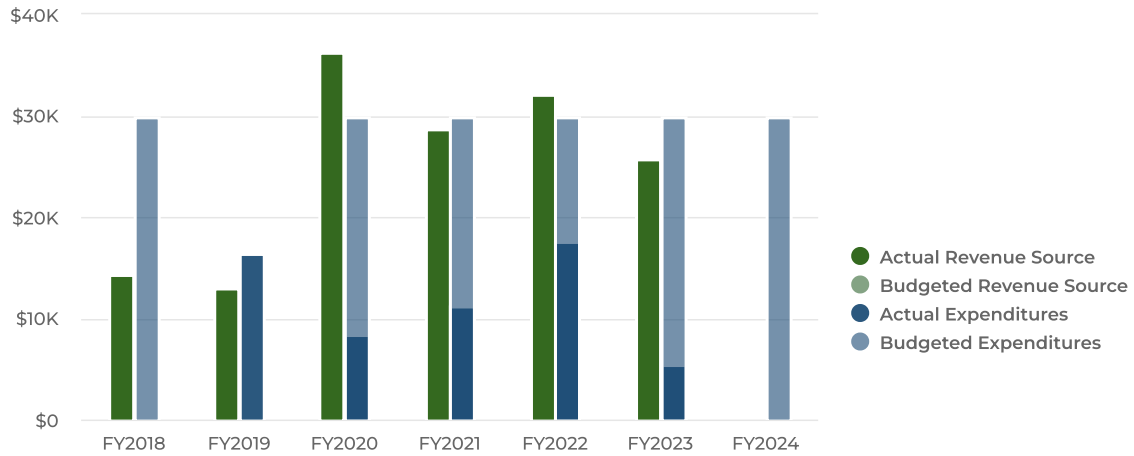
OP-Fund

[Official: Circuit Clerk]

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

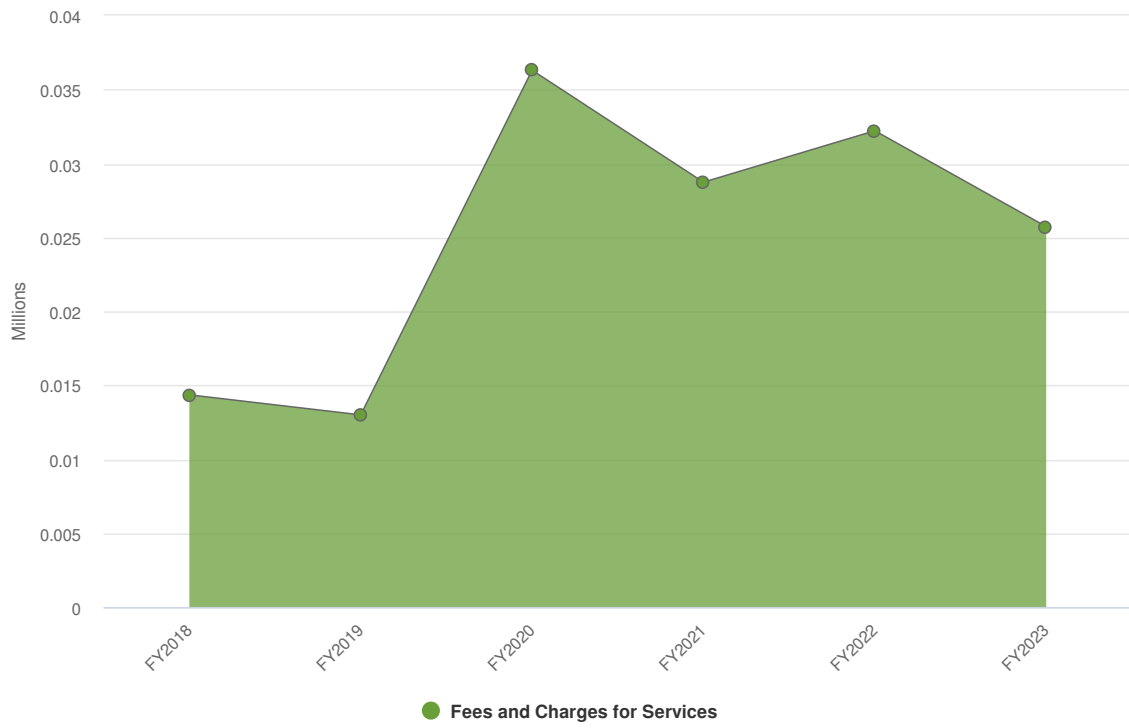
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$30K in FY2024.



Revenues

Budgeted and Historical 2024 Revenues

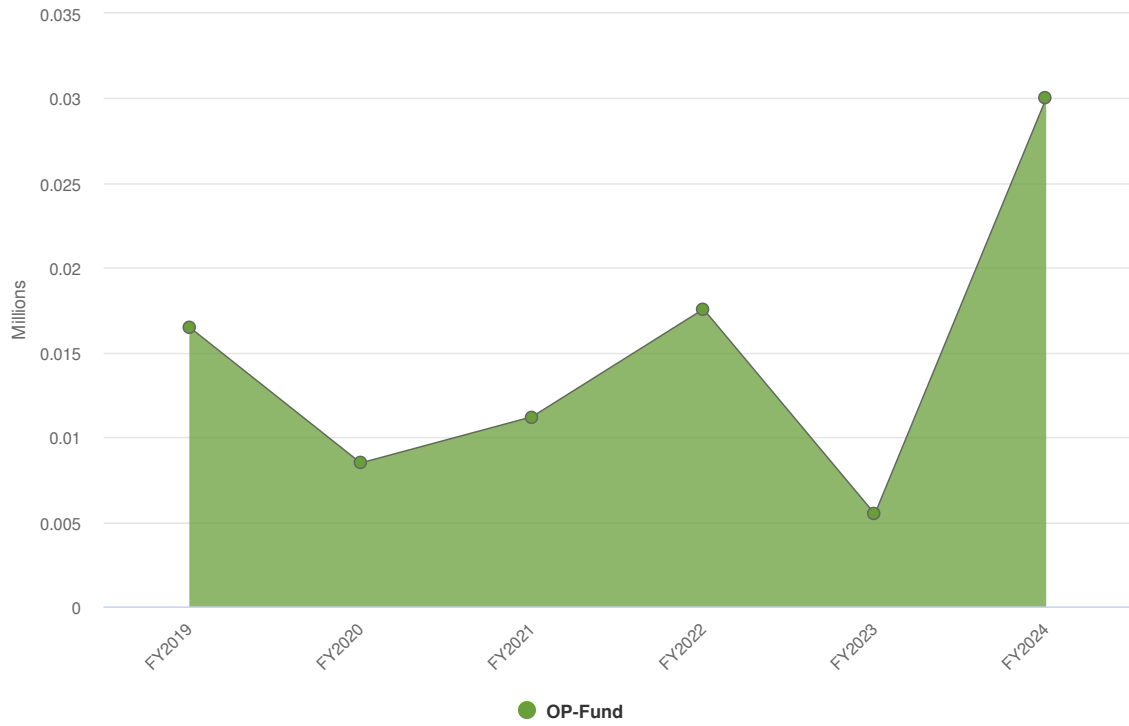


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$25,729.40	\$0.00	\$0.00	0%
Total Revenue Source:	\$25,729.40	\$0.00	\$0.00	0%

Expenditures



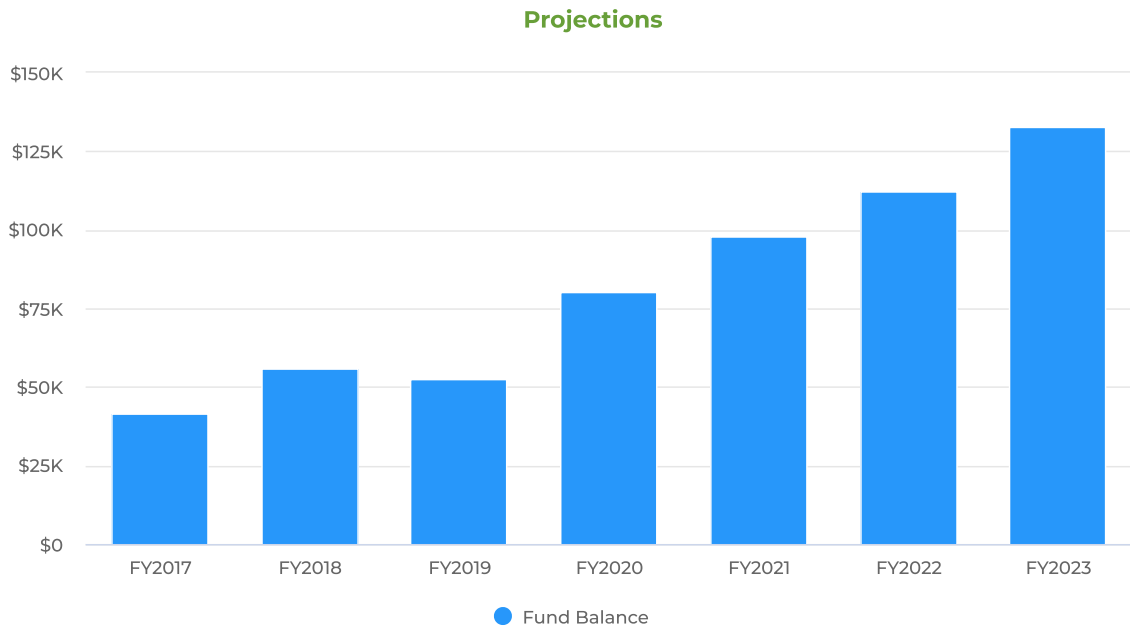
Budgeted and Historical Expenditures



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
OP-Fund	\$5,462.25	\$30,000.00	\$30,000.00	0%
Total Expenditures:	\$5,462.25	\$30,000.00	\$30,000.00	0%



Fund Balance



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



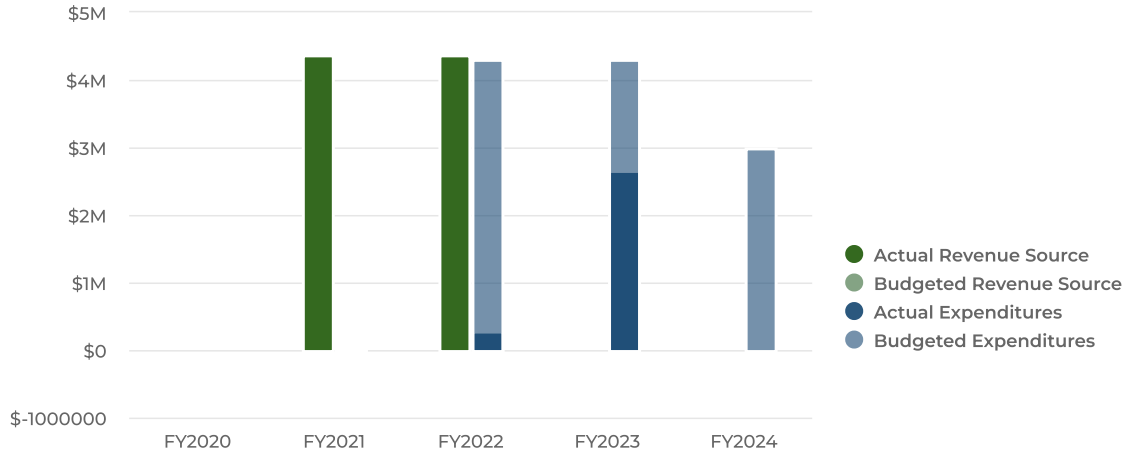


COVID Grant Fund

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

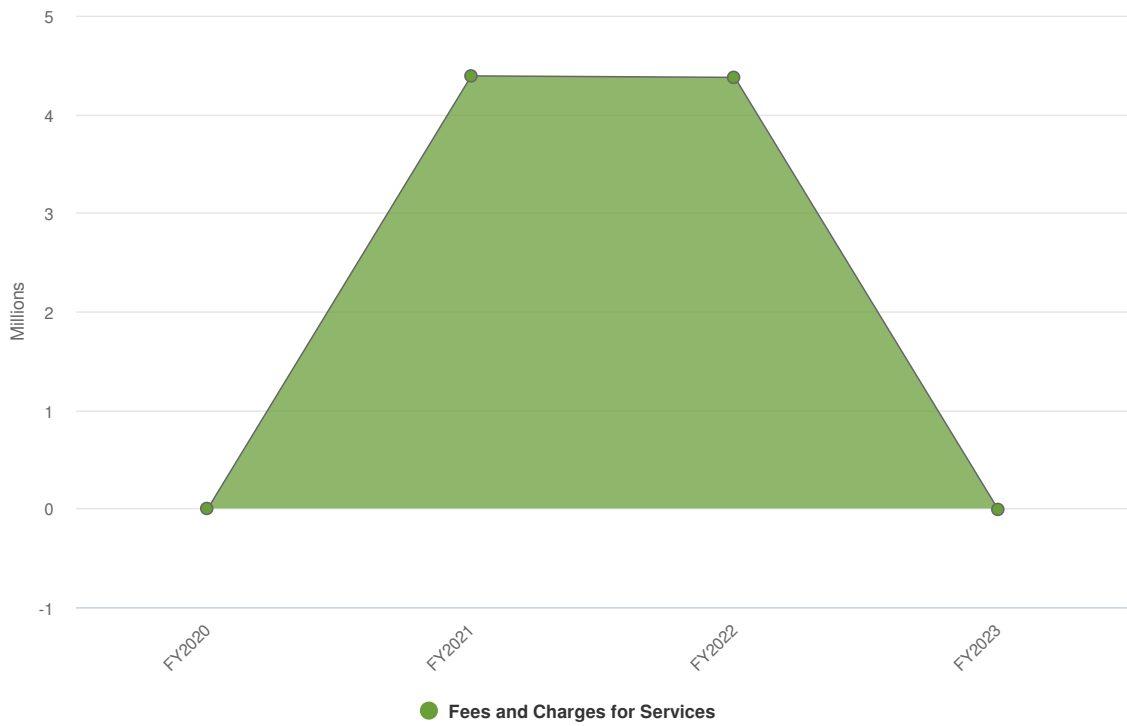
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 30.2% or \$1.3M to \$3M in FY2024.



Revenues by Source

Budgeted and Historical 2024 Revenues by Source

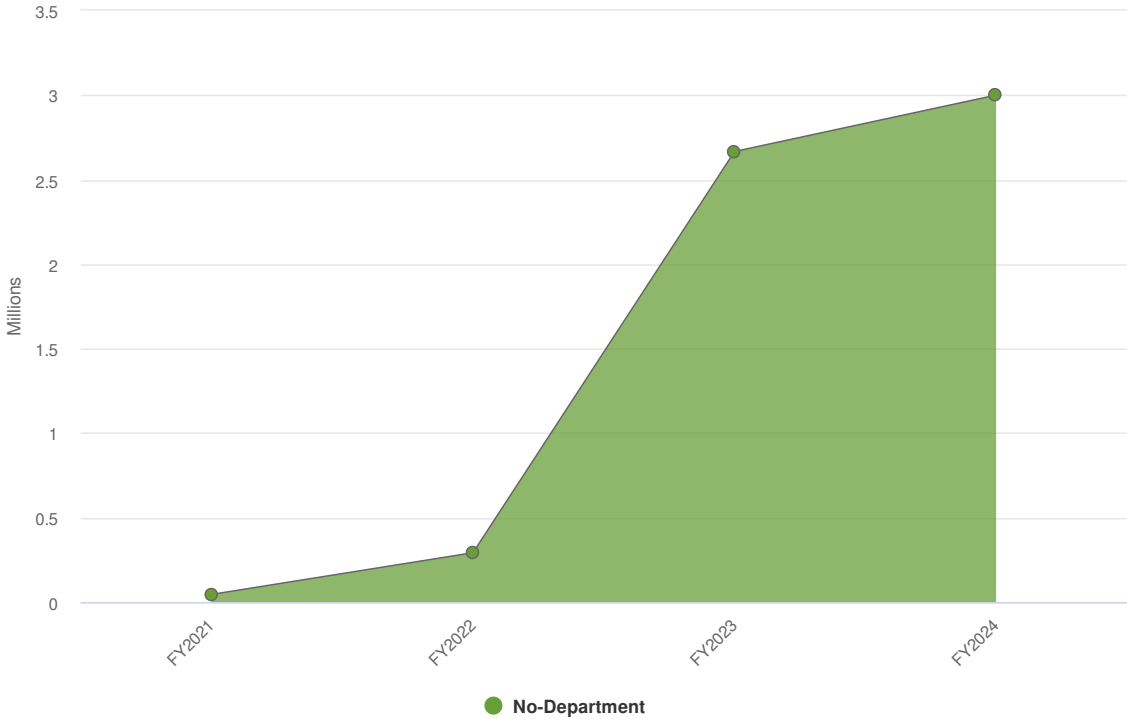


Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	-\$9,662.68	\$0.00	\$0.00	0%
Total Revenue Source:	-\$9,662.68	\$0.00	\$0.00	0%

Expenditures



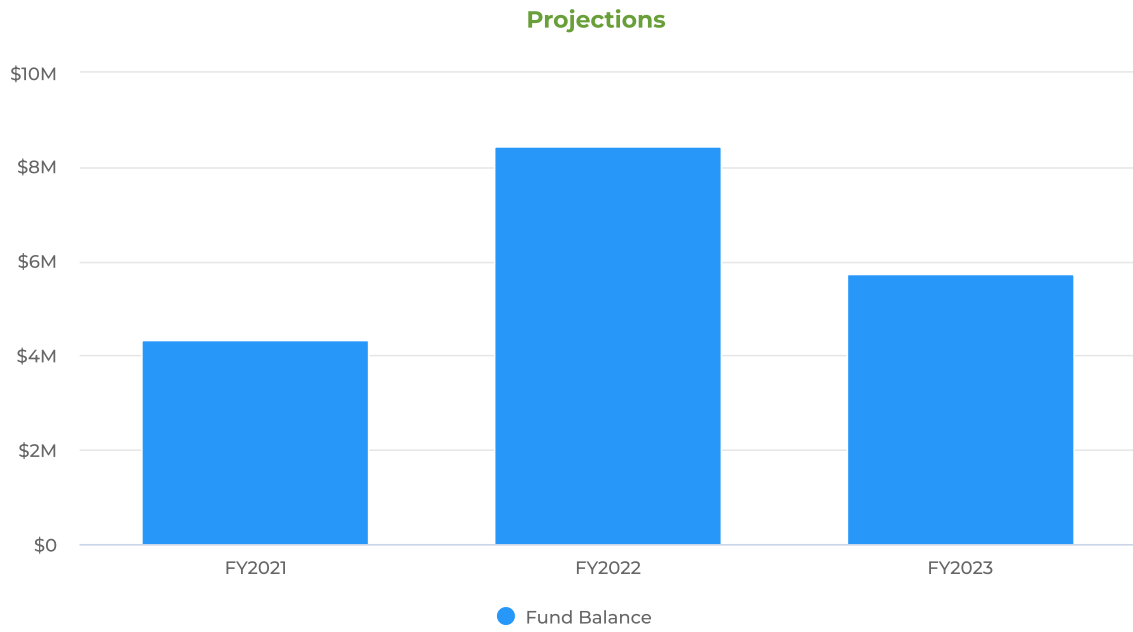
Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures				
No-Department	\$2,666,322.71	\$4,300,000.00	\$3,000,000.00	-30.2%
Total Expenditures:	\$2,666,322.71	\$4,300,000.00	\$3,000,000.00	-30.2%



Fund Balance



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





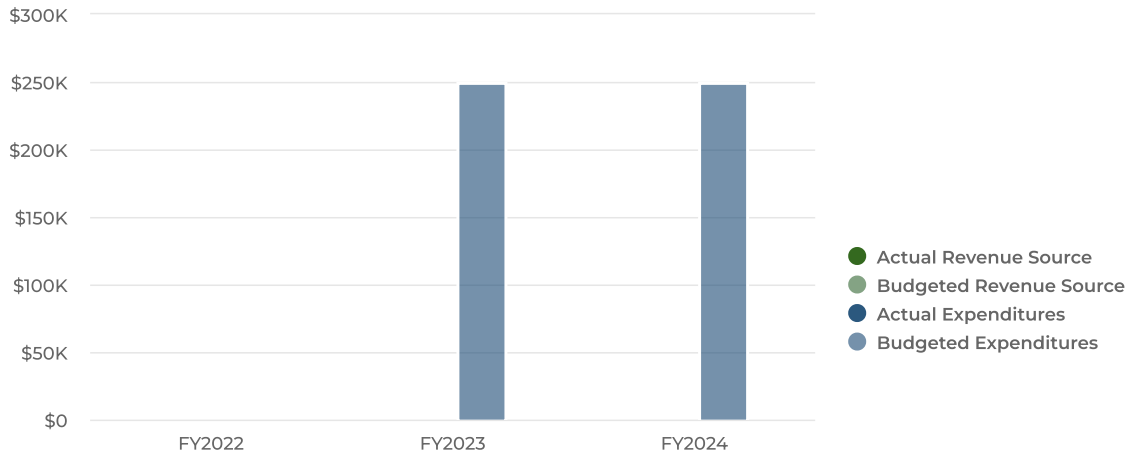
Wind Permit Application Fee Fund

[Official: County Board]

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

Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$250K in FY2024.



Revenues by Source

Projected 2024 Revenues by Source

Budgeted and Historical 2024 Revenues by Source

Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
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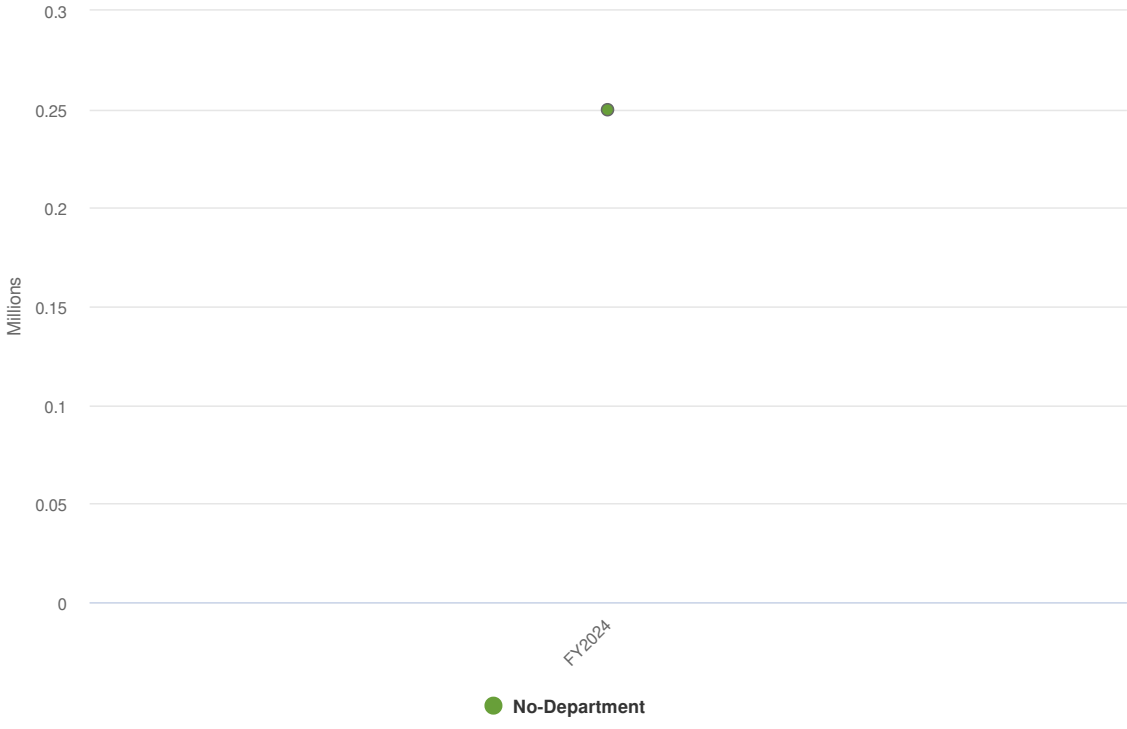
Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
No Data To Display			

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

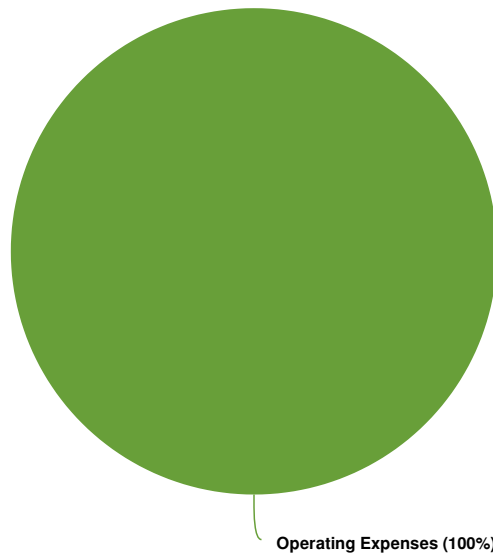


Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expenditures			
No-Department	\$250,000.00	\$250,000.00	0%
Total Expenditures:	\$250,000.00	\$250,000.00	0%

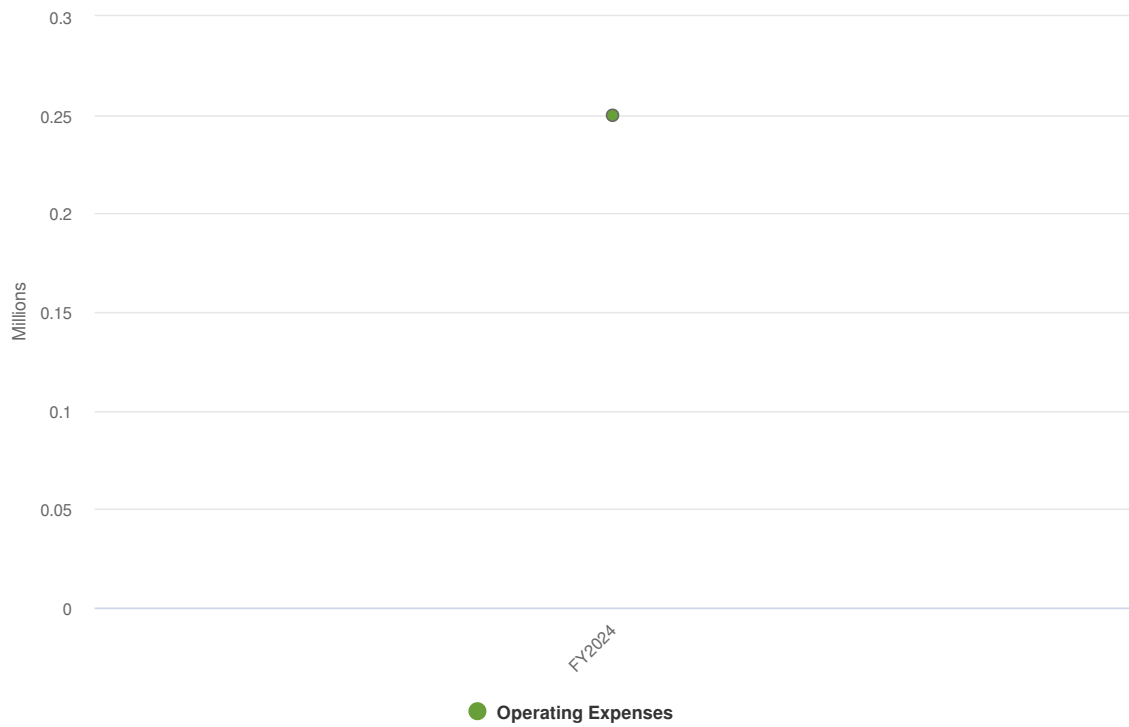


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

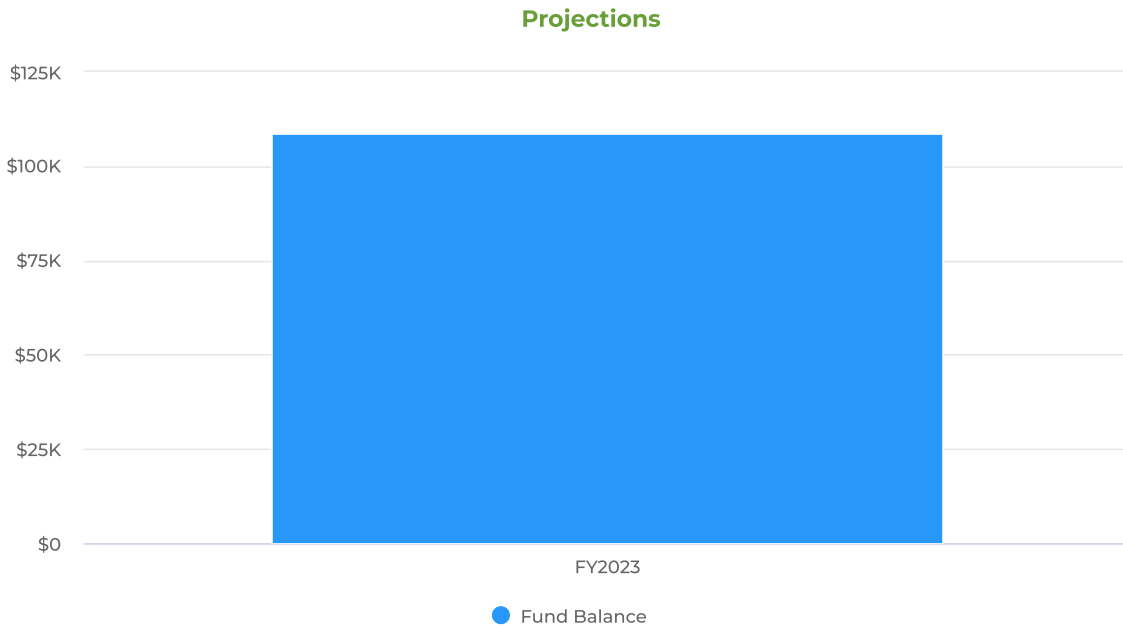


Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Expense Objects			
Operating Expenses	\$250,000.00	\$250,000.00	0%
Total Expense Objects:	\$250,000.00	\$250,000.00	0%

Fund Balance



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



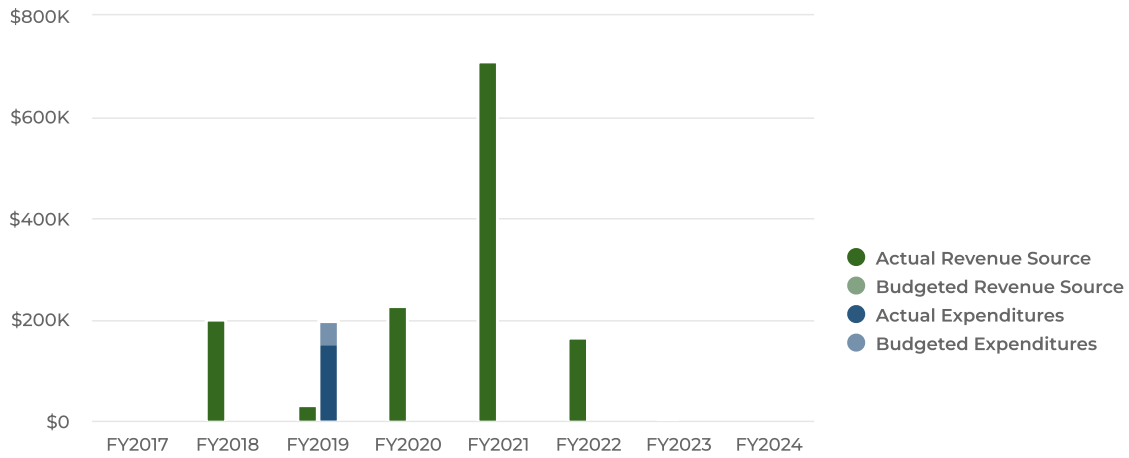


Budget Stabilization

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

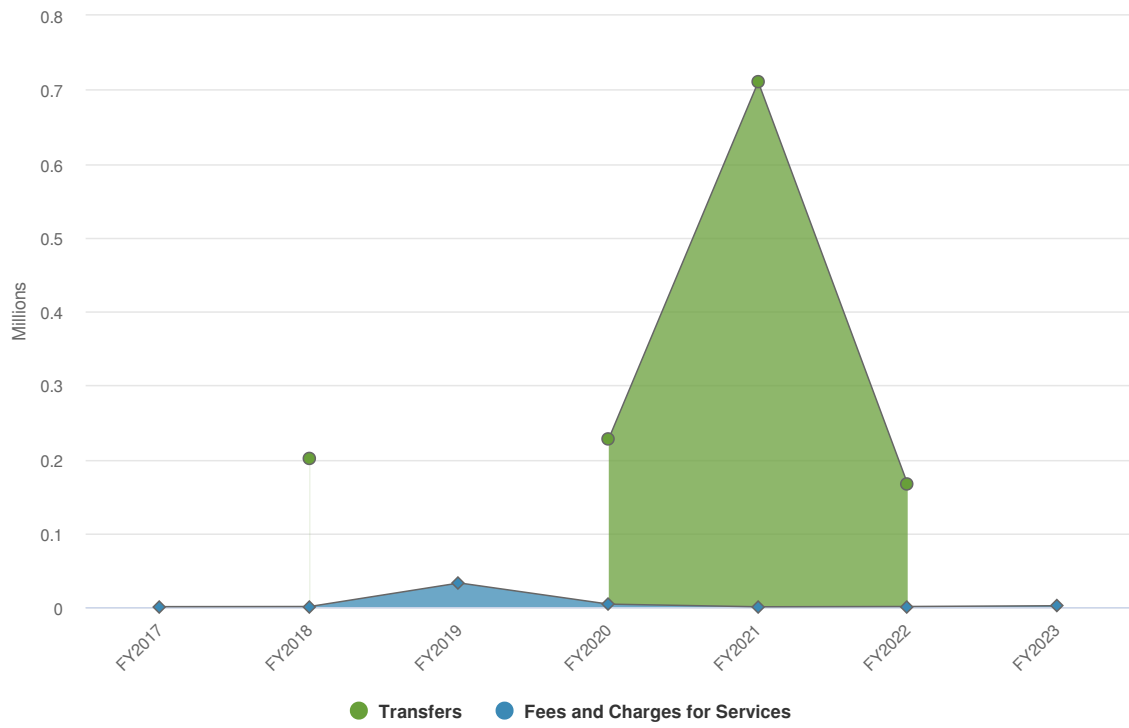
Summary

The County of Macoupin is projecting N/A of revenue in FY2024, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2024.



Revenues

Budgeted and Historical 2024 Revenues



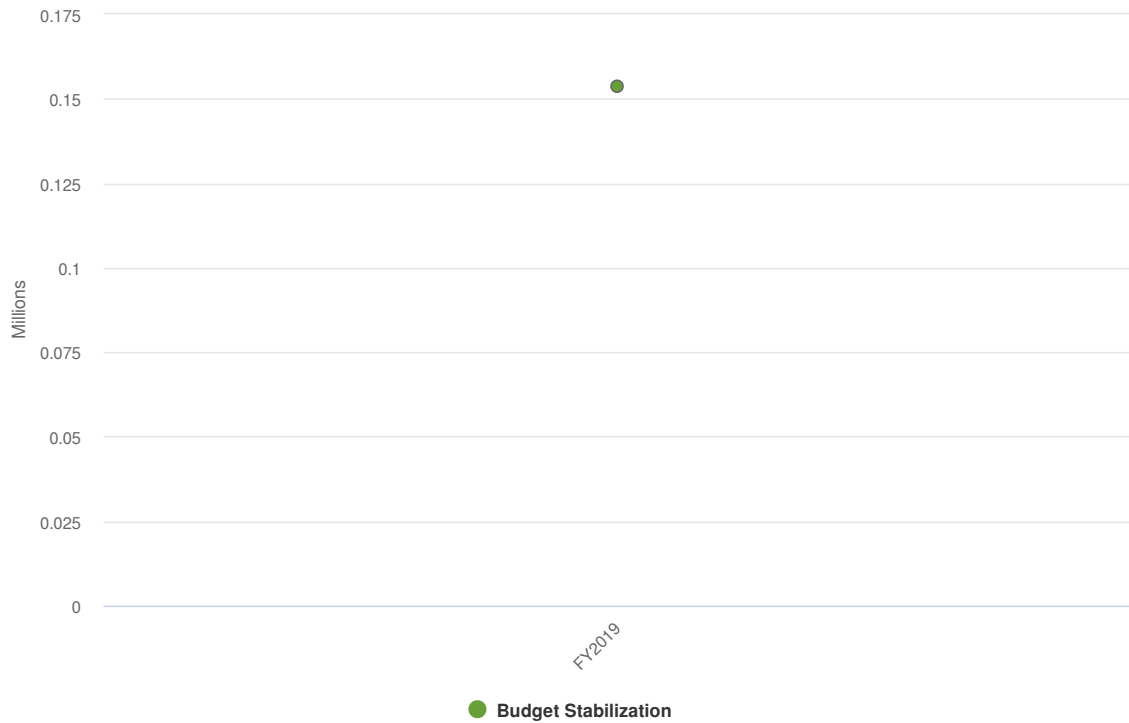
Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
Revenue Source				
Fees and Charges for Services	\$1,743.35	\$0.00	\$0.00	0%
Total Revenue Source:	\$1,743.35	\$0.00	\$0.00	0%



Expenditures by Function

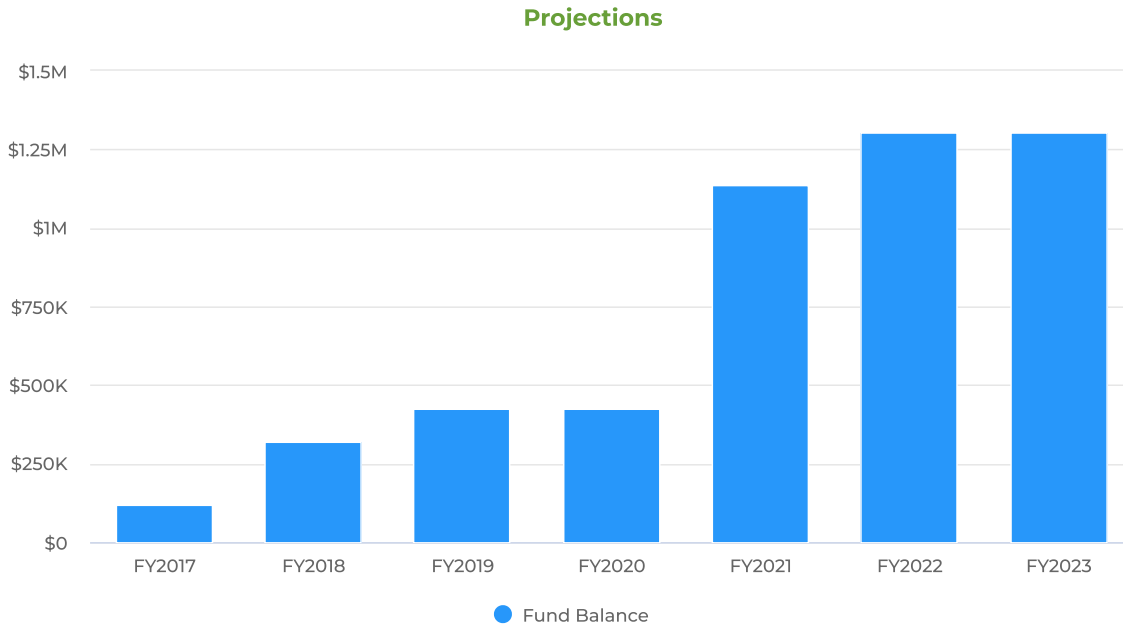
Budgeted Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)
No Data To Display				

Fund Balance



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



GENERAL FUND DEPARTMENTS BUDGETS

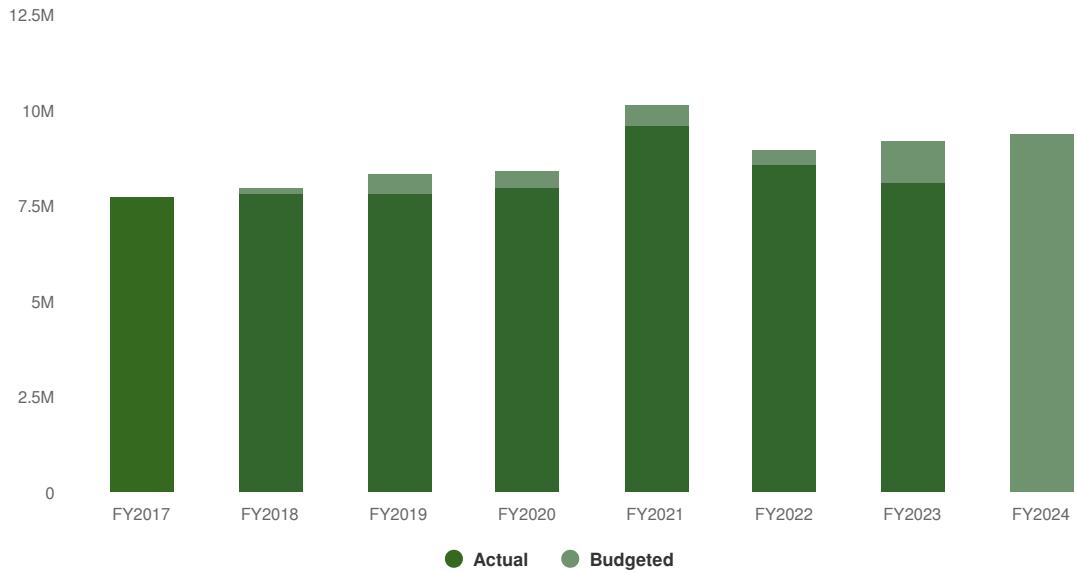


Expenditures

Expenditures Summary

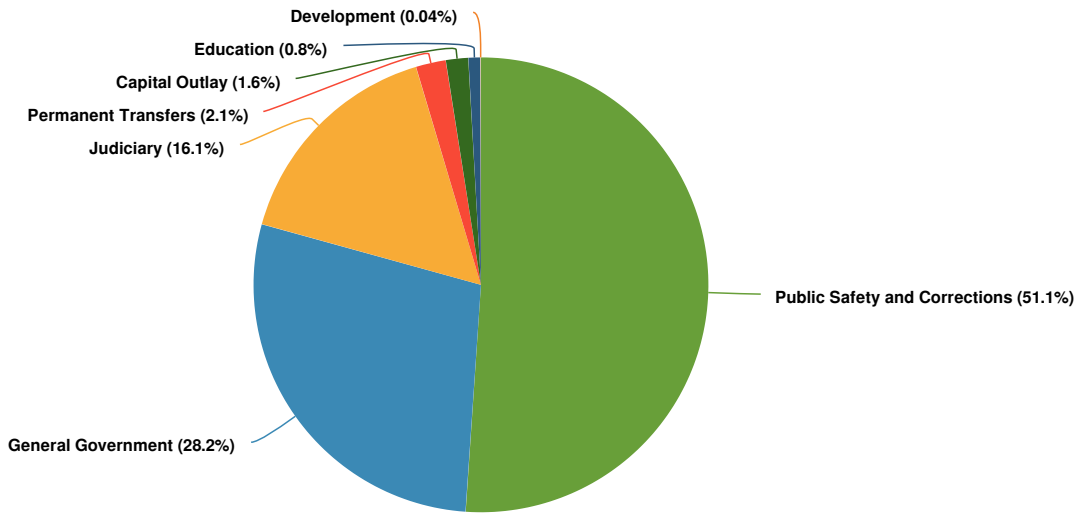
\$9,404,429 **\$188,504**
(2.05% vs. prior year)

Expenditures Proposed and Historical Budget vs. Actual

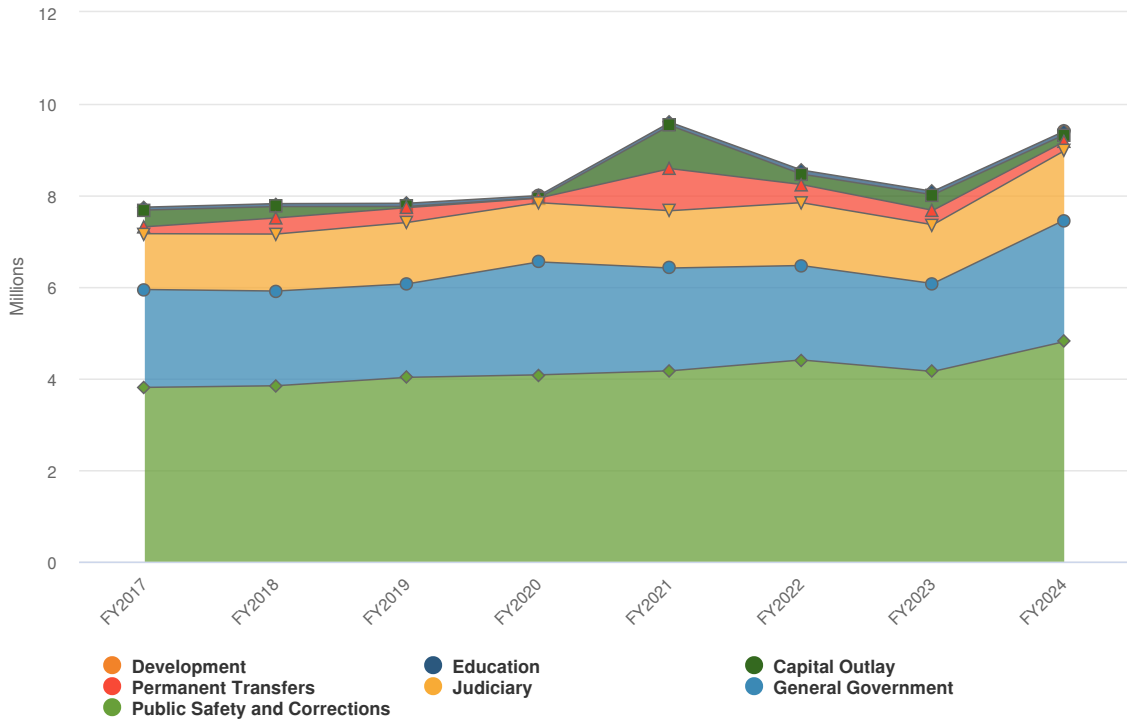


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expenditures						
General Government						
County Clerk						
County Clerk & Recorder						
Salaries Permanent	001-114-5206-000	\$287,353.54	\$316,329.14	\$326,541.79	3.2%	
Shredding Services	001-114-5395-000	\$298.58	\$500.00	\$500.00	0%	
Equipment Repair	001-114-5410-000	\$331.14	\$331.14	\$0.00	-100%	
Office Supplies	001-114-5424-000	\$4,456.49	\$4,377.89	\$4,000.00	-8.6%	
Association Dues	001-114-5437-000	\$590.00	\$590.00	\$590.00	0%	
Postage	001-114-5439-000	\$224.00	\$224.00	\$0.00	-100%	
Bond Ins/Notary	001-114-5455-000	\$79.52	\$105.00	\$105.00	0%	
Miscellaneous	001-114-5495-000	\$100.00	\$100.00	\$0.00	-100%	
Computer Tech Support	001-114-5510-000	\$32.50	\$32.50	\$0.00	-100%	
Computer Hardware	001-114-5515-000	\$591.25	\$591.25	\$0.00	-100%	
Computer Maint. Agreements	001-114-5520-000	\$0.00	\$0.00	\$1,500.00	N/A	
Website Hosting/Maintenance	001-114-5525-000	\$6,901.30	\$6,901.30	\$8,500.00	23.2%	
Reimbursement for Expenses	001-114-5660-000	\$4,704.34	\$4,704.34	\$0.00	-100%	
Lease Agreement	001-114-5680-000	\$993.39	\$1,325.00	\$1,325.00	0%	
Payroll Processing	001-114-5752-000	\$25,693.00	\$25,147.44	\$29,850.00	18.7%	
Total County Clerk & Recorder:		\$332,349.05	\$361,259.00	\$372,911.79	3.2%	
Elections						
Salaries-Temporary	001-115-5015-000	\$1,907.00	\$1,907.00	\$3,000.00	57.3%	
Salaries-Overtime	001-115-5025-000	\$9,917.51	\$10,000.00	\$12,000.00	20%	
Salaries - Holiday Overtime	001-115-5035-000	\$2,442.09	\$2,442.09	\$0.00	-100%	
Salaries Permanent	001-115-5206-000	\$7,610.07	\$6,000.00	\$0.00	-100%	
Election Judge Sal	001-115-5210-000	\$67,596.74	\$68,400.00	\$32,000.00	-53.2%	
Election Judge Mileage	001-115-5215-000	\$789.32	\$2,000.00	\$1,000.00	-50%	



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Printing	001-115-5270-000	\$31,793.82	\$31,793.82	\$32,000.00	0.6%	
Election Setup/Teardown	001-115-5275-000	\$660.00	\$1,400.00	\$1,400.00	0%	
Polling Place Rent	001-115-5280-000	\$3,050.00	\$3,050.00	\$3,500.00	14.8%	
System Updates/Programming	001-115-5355-000	\$6,780.00	\$6,780.00	\$93,000.00	1,271.7%	
Shredding Services	001-115-5395-000	\$176.12	\$142.12	\$0.00	-100%	
Office Supplies	001-115-5424-000	\$9,348.69	\$9,348.69	\$10,000.00	7%	
Publication Costs	001-115-5431-000	\$11,849.89	\$11,815.89	\$12,000.00	1.6%	
Maintenance Agreements	001-115-5435-000	\$73,440.87	\$90,372.87	\$88,000.00	-2.6%	
Postage	001-115-5439-000	\$13,860.00	\$21,494.78	\$15,000.00	-30.2%	
Election Expense	001-115-5470-000	\$19,748.73	\$20,000.00	\$20,000.00	0%	
Miscellaneous	001-115-5495-000	\$278.95	\$278.95	\$300.00	7.5%	
Computer Tech Support	001-115-5510-000	\$5,183.75	\$4,320.00	\$5,000.00	15.7%	
Computer Hardware	001-115-5515-000	\$1,141.75	\$0.00	\$1,000.00	N/A	
Computer Maint. Agreements	001-115-5520-000	\$27,425.00	\$27,425.00	\$27,425.00	0%	
Website Hosting/Maintenance	001-115-5525-000	\$11,696.00	\$19,296.00	\$18,000.00	-6.7%	
Reimbursement for Expenses	001-115-5660-000	\$1,432.19	\$1,432.19	\$0.00	-100%	
Total Elections:		\$308,128.49	\$339,699.40	\$374,625.00	10.3%	
Voting Center						
Water Bills	001-118-5370-000	\$134.37	\$4,000.00	\$4,000.00	0%	
Waste Disposal Service	001-118-5380-000	\$139.08	\$4,000.00	\$4,000.00	0%	
Utilities	001-118-5432-000	\$595.30	\$4,000.00	\$4,000.00	0%	
Total Voting Center:		\$868.75	\$12,000.00	\$12,000.00	0%	
Total County Clerk:		\$641,346.29	\$712,958.40	\$759,536.79	6.5%	
County Administration						
Retired/Terminated Payout	001-100-5050-000	\$17,151.56	\$23,000.00	\$30,000.00	30.4%	



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Salaries Permanent	001-100-5206-000	\$13,750.00	\$18,750.00	\$18,750.00	0%	
Office Supplies	001-100-5424-000	\$572.58	\$800.00	\$800.00	0%	
Publication Costs	001-100-5431-000	\$878.23	\$3,000.00	\$3,000.00	0%	
Postage	001-100-5439-000	\$312.00	\$1,500.00	\$1,500.00	0%	
Miscellaneous	001-100-5459-240	\$2,853.00	\$0.00	\$0.00	0%	
Miscellaneous	001-100-5495-000	\$7,310.85	\$3,500.00	\$3,500.00	0%	
Computer Maint. Agreements	001-100-5520-000	\$4,724.79	\$20,000.00	\$20,000.00	0%	
Website Hosting/Maintenance	001-100-5525-000	\$27,759.74	\$32,000.00	\$32,000.00	0%	
Appellate Asst. Service	001-100-5585-000	\$17,000.00	\$18,000.00	\$18,000.00	0%	
Audit	001-100-5590-000	\$0.00	\$40,000.00	\$40,000.00	0%	
Care of Cemetery	001-100-5595-000	\$1,000.00	\$1,000.00	\$1,000.00	0%	
West Central Planning	001-100-5605-000	\$0.00	\$9,540.00	\$9,540.00	0%	
Collective Bargaining Attorney	001-100-5630-000	\$2,125.00	\$35,000.00	\$50,000.00	42.9%	
Total County Administration:		\$95,437.75	\$206,090.00	\$228,090.00	10.7%	
County Board						
Salary-Co Board Chairman	001-111-5020-000	\$6,270.00	\$6,840.00	\$6,840.00	0%	
Salary-Board Members	001-111-5040-000	\$63,545.50	\$45,350.00	\$74,514.00	64.3%	
Committee Meetings & Mileage	001-111-5045-000	\$10,779.55	\$39,650.00	\$10,486.00	-73.6%	
Total County Board:		\$80,595.05	\$91,840.00	\$91,840.00	0%	
Treasurer						
Salaries-Temporary	001-116-5015-000	\$8,755.00	\$800.00	\$8,000.00	900%	
Salaries Permanent	001-116-5206-000	\$110,556.72	\$136,181.43	\$125,460.00	-7.9%	
Office Supplies	001-116-5424-000	\$2,181.11	\$1,000.00	\$1,000.00	0%	
Publication Costs	001-116-5431-000	\$548.80	\$0.00	\$0.00	0%	
Telephone	001-116-5436-000	\$886.50	\$0.00	\$0.00	0%	



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Association Dues	001-116-5437-000	\$200.00	\$200.00	\$200.00	0%	
Postage	001-116-5439-000	\$475.98	\$5,000.00	\$5,000.00	0%	
Bond Ins/Notary	001-116-5455-000	\$2.00	\$0.00	\$0.00	0%	
Miscellaneous	001-116-5495-000	\$44.12	\$0.00	\$0.00	0%	
Computer Tech Support	001-116-5510-000	\$562.50	\$0.00	\$750.00	N/A	
Computer Maint. Agreements	001-116-5520-000	\$1,575.00	\$0.00	\$0.00	0%	
Lease Agreement	001-116-5680-000	\$1,324.52	\$1,784.00	\$1,800.00	0.9%	
Total Treasurer:		\$127,112.25	\$144,965.43	\$142,210.00	-1.9%	
Supervisor of Assessments						
Salaries Permanent	001-117-5206-000	\$93,379.00	\$101,869.00	\$135,525.00	33%	
Printing	001-117-5270-000	\$20,692.17	\$24,976.00	\$24,976.00	0%	
Equipment Repair	001-117-5410-000	\$8.99	\$300.00	\$300.00	0%	
Office Supplies	001-117-5424-000	\$728.27	\$1,100.00	\$1,100.00	0%	
Mileage	001-117-5430-000	\$2,737.40	\$3,600.00	\$3,600.00	0%	
Association Dues	001-117-5437-000	\$425.00	\$425.00	\$425.00	0%	
Postage	001-117-5439-000	\$9,461.13	\$13,200.00	\$14,500.00	9.8%	
Computer Tech Support	001-117-5510-000	\$385.00	\$1,000.00	\$1,000.00	0%	
Purchase of Equipment	001-117-5535-000	\$354.20	\$1,000.00	\$1,000.00	0%	
Lease Agreement	001-117-5680-000	\$993.42	\$1,610.00	\$1,610.00	0%	
Total Supervisor of Assessments:		\$129,164.58	\$149,080.00	\$184,036.00	23.4%	
Copy Room						
Office Supplies	001-131-5424-000	\$6,654.09	\$4,200.00	\$7,476.00	78%	
Lease Agreement	001-131-5680-000	\$10,313.37	\$14,000.00	\$11,500.00	-17.9%	
Total Copy Room:		\$16,967.46	\$18,200.00	\$18,976.00	4.3%	
Tax Assessment & Collection						



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Printing	001-143-5270-000	\$15,012.23	\$15,000.00	\$15,000.00	0%	
bank charges	001-143-5400-000	\$337.65	\$0.00	\$0.00	0%	
Office Supplies	001-143-5424-000	\$505.71	\$1,600.00	\$2,000.00	25%	
Publication Costs	001-143-5431-000	\$0.00	\$3,000.00	\$3,000.00	0%	
Education/Training	001-143-5433-000	\$0.00	\$1,000.00	\$1,000.00	0%	
Maintenance Agreements	001-143-5435-000	\$40,715.00	\$40,715.00	\$40,715.00	0%	
Postage	001-143-5439-000	\$16,000.00	\$18,000.00	\$18,000.00	0%	
Miscellaneous	001-143-5495-000	\$2,933.00	\$4,500.00	\$4,500.00	0%	
Computer Purchase, Exp, Update	001-143-5505-000	\$1,420.00	\$2,000.00	\$2,000.00	0%	
Total Tax Assessment & Collection:		\$76,923.59	\$85,815.00	\$86,215.00	0.5%	
Coroner						
Chief Deputy Coroner Salary	001-151-5090-000	\$2,750.00	\$3,000.00	\$3,000.00	0%	
Salaries Permanent	001-151-5206-000	\$38,316.02	\$42,436.00	\$43,709.10	3%	
Medical Exams Other Svcs	001-151-5315-000	\$23,992.98	\$29,800.00	\$28,526.90	-4.3%	
Deputy Coroners Fees	001-151-5320-000	\$200.00	\$1,500.00	\$1,500.00	0%	
Body Transfer	001-151-5345-000	\$2,200.00	\$1,800.00	\$1,800.00	0%	
Office Supplies	001-151-5424-000	\$0.00	\$714.00	\$714.00	0%	
Mileage	001-151-5430-000	\$4,898.29	\$6,500.00	\$6,000.00	-7.7%	
Education/Training	001-151-5433-000	\$270.57	\$1,000.00	\$1,000.00	0%	
Telephone	001-151-5436-000	\$983.79	\$1,200.00	\$1,200.00	0%	
Postage	001-151-5439-000	\$0.00	\$100.00	\$100.00	0%	
Office Rent	001-151-5441-000	\$1,100.00	\$1,200.00	\$1,200.00	0%	
Bond Ins/Notary	001-151-5455-000	\$0.00	\$10.00	\$10.00	0%	
Coroners Jurors Fees	001-151-5485-000	\$0.00	\$150.00	\$150.00	0%	
Total Coroner:		\$74,711.65	\$89,410.00	\$88,910.00	-0.6%	



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Contractual Services						
Road Sign Materials/Labo	001-305-5422-000	\$10,497.54	\$15,445.00	\$15,445.00	0%	
Miscellaneous	001-305-5495-000	\$300.00	\$54,305.00	\$4,305.00	-92.1%	
Total Contractual Services:		\$10,797.54	\$69,750.00	\$19,750.00	-71.7%	
Insurance						
Employers share of health & dental premium	001-306-5060-000	\$542,644.07	\$629,915.71	\$828,523.36	31.5%	
Retirees/Cobra	001-306-5065-000	\$37,331.87	\$30,000.00	\$50,000.00	66.7%	
LIFE INSURANCE	001-306-5070-000	\$1,237.95	\$2,890.00	\$2,890.00	0%	
Employee HRA EFT payments	001-306-5075-000	\$26,669.93	\$74,270.78	\$74,270.78	0%	
HRA administrative fee/cobra services	001-306-5080-000	\$13,549.53	\$12,000.00	\$12,000.00	0%	
Worker's Comp	001-306-5302-000	\$7,423.63	\$0.00	\$7,000.00	N/A	
State Unemployment	001-306-5305-000	\$13,209.15	\$37,000.00	\$30,000.00	-18.9%	
Qtrly Fed Excise Tax	001-306-5308-000	\$259.47	\$0.00	\$0.00	0%	
Total Insurance:		\$642,325.60	\$786,076.49	\$1,004,684.14	27.8%	
Telephone						
Telephone	001-311-5436-000	\$24,999.72	\$30,000.00	\$30,000.00	0%	
Total Telephone:		\$24,999.72	\$30,000.00	\$30,000.00	0%	
Total General Government:		\$1,920,381.48	\$2,384,185.32	\$2,654,247.93	11.3%	
Public Safety and Corrections						
Sheriff Department						
Courthouse, All Buildings and Grounds						
Salaries Overtime	001-113-5025-000	\$1,097.07	\$0.00	\$2,000.00	N/A	
Salaries - Holiday Overtime	001-113-5035-000	\$1,450.15	\$0.00	\$2,000.00	N/A	
Salaries Permanent	001-113-5206-000	\$89,924.26	\$105,000.00	\$98,960.90	-5.8%	
Staple Supplies	001-113-5255-000	\$16,372.06	\$18,500.00	\$19,425.00	5%	
Repair Supplies/Parts	001-113-5260-000	\$9,516.58	\$14,500.00	\$15,225.00	5%	



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Water Bills	001-113-5370-000	\$35,042.09	\$32,500.00	\$39,900.00	22.8%	
Waste Disposal Service	001-113-5380-000	\$3,469.70	\$2,700.00	\$3,200.00	18.5%	
Routine Monthly Services	001-113-5385-000	\$5,425.20	\$5,800.00	\$6,300.00	8.6%	
Equipment Repair	001-113-5410-000	\$18,755.59	\$34,800.00	\$36,500.00	4.9%	
Office Supplies	001-113-5424-000	\$0.00	\$2,030.00	\$2,000.00	-1.5%	
Utilities	001-113-5432-000	\$113,465.68	\$115,000.00	\$123,500.00	7.4%	
Telephone	001-113-5436-000	\$17,230.33	\$16,300.00	\$19,500.00	19.6%	
Miscellaneous	001-113-5495-000	\$0.00	\$3,000.00	\$3,000.00	0%	
Purchase of Equipment	001-113-5535-000	\$0.00	\$1,015.00	\$1,200.00	18.2%	
Building Maintenance	001-113-5580-000	\$0.00	\$5,000.00	\$5,000.00	0%	
Total Courthouse, All Buildings and Grounds:		\$311,748.71	\$356,145.00	\$377,710.90	6.1%	
Purchase of New Vehicle						
Purchase of Vehicle	001-161-5530-000	\$0.00	\$0.00	\$92,000.00	N/A	
Total Purchase of New Vehicle:		\$0.00	\$0.00	\$92,000.00	N/A	
Court Security						
Salaries-Overtime	001-171-5025-000	\$784.84	\$0.00	\$800.00	N/A	
Salaries Permanent	001-171-5206-000	\$99,186.46	\$118,160.00	\$122,298.28	3.5%	
Total Court Security:		\$99,971.30	\$118,160.00	\$123,098.28	4.2%	
Jail Medical						
Medical Expense of Inmates	001-181-5445-000	\$148,445.42	\$135,000.00	\$176,000.00	30.4%	
Total Jail Medical:		\$148,445.42	\$135,000.00	\$176,000.00	30.4%	
Sheriff						
Salaries-Temporary	001-211-5015-000	\$0.00	\$18,300.00	\$18,300.00	0%	
Salaries-Overtime	001-211-5025-000	\$93,310.77	\$79,070.40	\$79,070.40	0%	
Salaries - Holiday Overtime	001-211-5035-000	\$62,834.87	\$73,892.37	\$73,892.37	0%	



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Salaries Permanent	001-211-5206-000	\$1,697,297.93	\$1,848,768.07	\$1,922,209.87	4%	
Food	001-211-5230-000	\$1,578.55	\$4,000.00	\$4,000.00	0%	
Shredding Services	001-211-5395-000	\$151.96	\$500.00	\$500.00	0%	
bank charges	001-211-5400-000	\$422.98	\$0.00	\$0.00	0%	
Equipment Repair	001-211-5410-000	\$0.00	\$1,045.00	\$1,045.00	0%	
Vehicle Expense	001-211-5420-000	\$160,132.24	\$185,000.00	\$190,000.00	2.7%	
Office Supplies	001-211-5424-000	\$15,167.82	\$15,000.00	\$15,000.00	0%	
Radio Equipment	001-211-5428-000	\$0.00	\$5,000.00	\$5,000.00	0%	
Mileage	001-211-5430-000	\$1,262.00	\$3,045.00	\$3,045.00	0%	
Education/Training	001-211-5433-000	\$18,015.11	\$19,500.00	\$19,500.00	0%	
Uniform Allowance	001-211-5434-000	\$15,909.13	\$19,000.00	\$19,000.00	0%	
Telephone	001-211-5436-000	\$2,844.86	\$3,713.35	\$3,713.35	0%	
Bond Ins/Notary	001-211-5455-000	\$2.00	\$500.00	\$500.00	0%	
K-9	001-211-5490-000	\$329.65	\$500.00	\$800.00	60%	
Miscellaneous	001-211-5495-000	\$0.00	\$15,000.00	\$15,000.00	0%	
Computer Purchase, Exp, Update	001-211-5505-000	\$0.00	\$3,000.00	\$3,000.00	0%	
Computer Tech Support	001-211-5510-000	\$2,408.52	\$3,000.00	\$3,000.00	0%	
Computer Hardware	001-211-5515-000	\$5,329.50	\$1,000.00	\$1,500.00	50%	
Computer Maint. Agreements	001-211-5520-000	\$9,828.00	\$10,500.00	\$10,500.00	0%	
Investigation Div. Supplies	001-211-5545-000	\$219.75	\$507.50	\$507.50	0%	
Investigation Div. Equip.	001-211-5550-000	\$321.48	\$1,500.00	\$1,500.00	0%	
Deputy's Equipment	001-211-5555-000	\$10,539.02	\$6,090.00	\$10,000.00	64.2%	
Empl Uniform & Equip Damage	001-211-5565-000	\$3,203.96	\$2,000.00	\$2,500.00	25%	
Office Machine Rental	001-211-5655-000	\$0.00	\$1,015.00	\$1,015.00	0%	
Lease Agreement	001-211-5680-000	\$23,485.49	\$1,015.00	\$19,500.00	1,821.2%	



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Total Sheriff:		\$2,124,595.59	\$2,321,461.69	\$2,423,598.49	4.4%	
Jail						
Salaries - Temporary	001-215-5015-000	\$7,982.67	\$0.00	\$18,000.00	N/A	
Salaries-Overtime	001-215-5025-000	\$32,046.61	\$72,900.00	\$27,000.00	-63%	
Salaries - Holiday Overtime	001-215-5035-000	\$32,338.44	\$30,000.00	\$33,000.00	10%	
Salaries Permanent	001-215-5206-000	\$635,338.87	\$704,810.70	\$723,227.75	2.6%	
Food	001-215-5230-000	\$169,234.03	\$155,000.00	\$185,000.00	19.4%	
Housing Inmates Other County	001-215-5375-000	\$31,277.48	\$9,000.00	\$30,000.00	233.3%	
Lodge & Meals/Convey Prisoners	001-215-5390-000	\$168.99	\$0.00	\$500.00	N/A	
Office Supplies	001-215-5424-000	\$10,233.92	\$24,000.00	\$12,005.00	-50%	
Total Jail:		\$918,621.01	\$995,710.70	\$1,028,732.75	3.3%	
Total Sheriff Department:		\$3,603,382.03	\$3,926,477.39	\$4,221,140.42	7.5%	
MacEMA						
Salaries Permanent	001-112-5206-000	\$50,000.00	\$50,000.00	\$50,000.00	0%	
Vehicle Expense	001-112-5420-000	\$2,427.70	\$4,500.00	\$4,500.00	0%	
Contingency	001-112-5421-000	\$0.00	\$1,500.00	\$1,500.00	0%	
Office Supplies	001-112-5424-000	\$87.00	\$904.00	\$876.00	-3.1%	
Telephone	001-112-5436-000	\$0.00	\$1,200.00	\$1,200.00	0%	
Association Dues	001-112-5437-000	\$0.00	\$100.00	\$128.00	28%	
Total MacEMA:		\$52,514.70	\$58,204.00	\$58,204.00	0%	
Animal Control						
Miscellaneous	001-123-5495-000	\$0.00	\$5,000.00	\$0.00	-100%	
Transfer Out	001-123-5500-000	\$5,000.00	\$0.00	\$5,000.00	N/A	
Total Animal Control:		\$5,000.00	\$5,000.00	\$5,000.00	0%	
Probation						
Salaries Permanent	001-221-5206-000	\$428,203.19	\$528,252.94	\$462,830.55	-12.4%	



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Office Supplies	001-221-5424-000	\$2,349.73	\$2,000.00	\$2,500.00	25%	
Mileage	001-221-5430-000	\$2,856.56	\$2,500.00	\$2,500.00	0%	
Education/Training	001-221-5433-000	\$1,912.51	\$2,500.00	\$1,500.00	-40%	
Postage	001-221-5439-000	\$492.00	\$500.00	\$500.00	0%	
Purchase of Equipment	001-221-5535-000	\$2,374.59	\$2,500.00	\$2,500.00	0%	
Total Probation:		\$438,188.58	\$538,252.94	\$472,330.55	-12.2%	
Drug Task Force						
Salaries Permanent	001-307-5206-000	\$53,822.60	\$47,500.00	\$47,500.00	0%	
Total Drug Task Force:		\$53,822.60	\$47,500.00	\$47,500.00	0%	
Total Public Safety and Corrections:		\$4,152,907.91	\$4,575,434.33	\$4,804,174.97	5%	
Judiciary						
Circuit Clerk						
Salaries - Overtime	001-120-5025-000	\$481.44	\$0.00	\$0.00	0%	
Salaries Permanent	001-120-5206-000	\$445,660.78	\$494,697.00	\$480,278.80	-2.9%	
Equipment Repair	001-120-5410-000	\$0.00	\$500.00	\$0.00	-100%	
Office Supplies	001-120-5424-000	\$3,995.59	\$5,000.00	\$4,050.00	-19%	
Publication Costs	001-120-5431-000	\$675.00	\$1,000.00	\$1,000.00	0%	
Association Dues	001-120-5437-000	\$375.00	\$400.00	\$400.00	0%	
Postage	001-120-5439-000	\$9,739.97	\$10,000.00	\$12,000.00	20%	
Bond Ins/Notary	001-120-5455-000	\$0.00	\$200.00	\$0.00	-100%	
Miscellaneous	001-120-5495-000	\$1,653.40	\$2,500.00	\$1,191.00	-52.4%	
Office Machine Rental	001-120-5655-000	\$0.00	\$2,000.00	\$1,832.00	-8.4%	
Lease Agreement	001-120-5680-000	\$1,324.52	\$2,000.00	\$1,973.00	-1.3%	
Court Forms	001-120-5730-000	\$3,502.33	\$4,446.00	\$4,700.00	5.7%	
Total Circuit Clerk:		\$467,408.03	\$522,743.00	\$507,424.80	-2.9%	
Circuit Court						



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
CAA - STIPEND	001-121-5233-000	\$99,875.00	\$118,800.00	\$126,000.00	6.1%	
Court Appointed Attorneys	001-121-5295-000	\$35,705.02	\$40,000.00	\$50,000.00	25%	
Psych. Eval. & Testing	001-121-5325-000	\$2,000.00	\$7,000.00	\$0.00	-100%	
Witnesses & Investigations	001-121-5330-000	\$7,365.00	\$2,000.00	\$0.00	-100%	
Court Reporter Services	001-121-5335-000	\$8,821.00	\$11,000.00	\$10,000.00	-9.1%	
Office Supplies	001-121-5424-000	\$3,135.20	\$9,000.00	\$5,000.00	-44.4%	
Publication Costs	001-121-5431-000	\$0.00	\$1,000.00	\$0.00	-100%	
Education/Training	001-121-5433-000	\$146.03	\$5,000.00	\$2,000.00	-60%	
Postage	001-121-5439-000	\$160.00	\$500.00	\$300.00	-40%	
Petit Jurors Expenses	001-121-5475-000	\$0.00	\$2,000.00	\$0.00	-100%	
Grand Jurors Expenses	001-121-5480-000	\$0.00	\$2,000.00	\$0.00	-100%	
Miscellaneous	001-121-5495-000	\$1,227.42	\$1,000.00	\$1,800.00	80%	
Computer Tech Support	001-121-5510-000	\$0.00	\$500.00	\$0.00	-100%	
Reimb. to State Treasurer	001-121-5540-000	\$1,550.62	\$2,000.00	\$1,700.00	-15%	
Total Circuit Court:		\$159,985.29	\$201,800.00	\$196,800.00	-2.5%	
Public Defender						
Salaries-Temporary	001-122-5015-000	\$7,776.25	\$44,412.50	\$0.00	-100%	
Salaries Permanent	001-122-5206-000	\$256,323.08	\$244,877.86	\$317,625.00	29.7%	
Psych. Eval. & Testing	001-122-5325-000	\$4,567.00	\$14,900.00	\$0.00	-100%	
Office Supplies	001-122-5424-000	\$1,899.82	\$1,000.00	\$3,200.00	220%	
Education/Training	001-122-5433-000	\$1,318.00	\$2,000.00	\$2,000.00	0%	
Telephone	001-122-5436-000	\$959.36	\$0.00	\$300.00	N/A	
Postage	001-122-5439-000	\$129.99	\$360.00	\$360.00	0%	
Computer Tech Support	001-122-5510-000	\$385.00	\$0.00	\$3,960.00	N/A	
Computer Maint. Agreements	001-122-5520-000	\$2,151.53	\$500.00	\$4,203.00	740.6%	



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Computer Software/License Fees	001-122-5750-000	\$0.00	\$1,234.20	\$990.00	-19.8%	
Total Public Defender:		\$275,510.03	\$309,284.56	\$332,638.00	7.6%	
State's Attorney						
Salaries-Permanent	001-124-5010-000	\$280.00	\$0.00	\$0.00	0%	
Salaries-Temporary	001-124-5015-000	\$5,213.50	\$0.00	\$0.00	0%	
Salaries-Overtime	001-124-5025-000	\$15,990.16	\$0.00	\$0.00	0%	
Salaries Permanent	001-124-5206-000	\$340,725.99	\$454,835.60	\$454,095.96	-0.2%	
Witnesses & Investigations	001-124-5330-000	\$391.61	\$2,250.00	\$2,250.00	0%	
Office Supplies	001-124-5424-000	\$3,477.32	\$5,000.00	\$5,000.00	0%	
Publication Costs	001-124-5431-000	\$1,473.04	\$1,500.00	\$1,500.00	0%	
Education/Training	001-124-5433-000	\$3,074.64	\$3,000.00	\$3,000.00	0%	
Postage	001-124-5439-000	\$899.39	\$1,000.00	\$1,000.00	0%	
Miscellaneous	001-124-5495-000	\$369.50	\$2,000.00	\$2,000.00	0%	
Computer Tech Support	001-124-5510-000	\$187.50	\$0.00	\$0.00	0%	
Books, Transcript, Periodical	001-124-5570-000	\$1,340.00	\$1,500.00	\$1,500.00	0%	
Office Machine Rental	001-124-5655-000	\$4,101.72	\$2,000.00	\$2,000.00	0%	
Total State's Attorney:		\$377,524.37	\$473,085.60	\$472,345.96	-0.2%	
Jury Commission						
Office Supplies	001-137-5424-000	\$612.21	\$1,400.00	\$1,400.00	0%	
Telephone	001-137-5436-000	\$171.89	\$200.00	\$200.00	0%	
Postage	001-137-5439-000	\$2,776.00	\$2,776.00	\$2,776.00	0%	
Total Jury Commission:		\$3,560.10	\$4,376.00	\$4,376.00	0%	
Total Judiciary:		\$1,283,987.82	\$1,511,289.16	\$1,513,584.76	0.2%	
Education						
Supt. of Schools						
Salaries Permanent	001-141-5206-000	\$75,131.00	\$76,016.00	\$78,421.00	3.2%	
Total Supt. of Schools:		\$75,131.00	\$76,016.00	\$78,421.00	3.2%	



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Total Education:		\$75,131.00	\$76,016.00	\$78,421.00	3.2%	
Development						
County & Community Development						
Miscellaneous	001-308-5495-000	\$0.00	\$4,000.00	\$4,000.00	0%	
Total County & Community Development:		\$0.00	\$4,000.00	\$4,000.00	0%	
Total Development:		\$0.00	\$4,000.00	\$4,000.00	0%	
Capital Outlay						
Miscellaneous	001-310-5495-000	\$37,050.00	\$150,000.00	\$150,000.00	0%	
Courthouse Window Project No Grant	001-310-5495-005	\$243,098.76	\$0.00	\$0.00	0%	
Courthouse Cleaning and Sealing	001-310-5495-006	\$60,070.00	\$200,000.00	\$0.00	-100%	
Total Capital Outlay:		\$340,218.76	\$350,000.00	\$150,000.00	-57.1%	
Permanent Transfers						
Transfer Out	001-500-5500-000	\$315,000.00	\$315,000.00	\$200,000.00	-36.5%	
Total Permanent Transfers:		\$315,000.00	\$315,000.00	\$200,000.00	-36.5%	
Total Expenditures:		\$8,087,626.97	\$9,215,924.81	\$9,404,428.66	2%	



County Administration



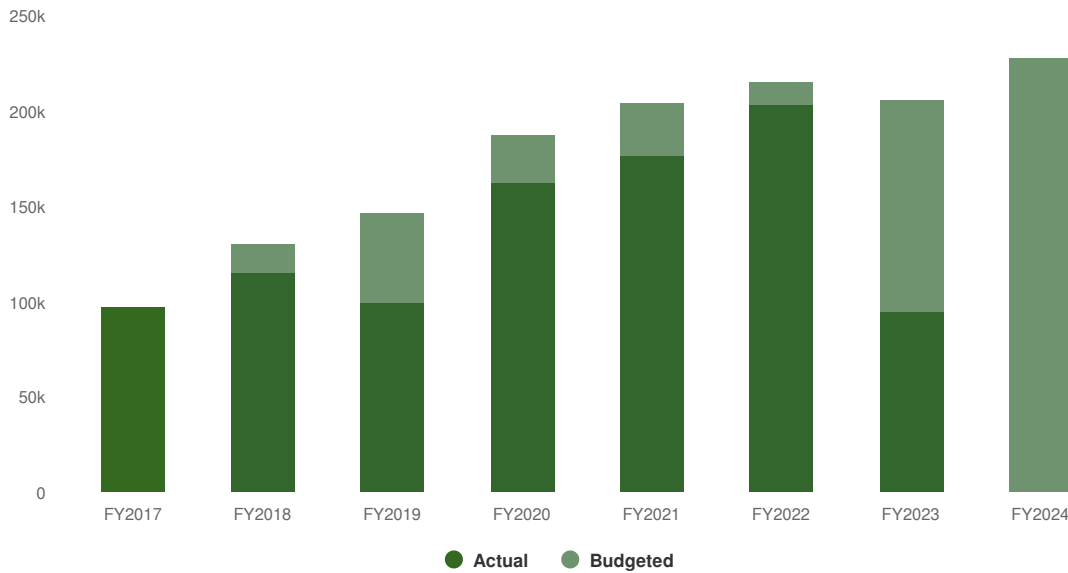
Larry Schmidt
County Board Chair

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, the county's annual costs of participating in the State's Attorney's Appellate Prosecutor program, county website development costs, West Central Development Council annual dues, County and Community development, and other small miscellaneous costs.

Expenditures Summary

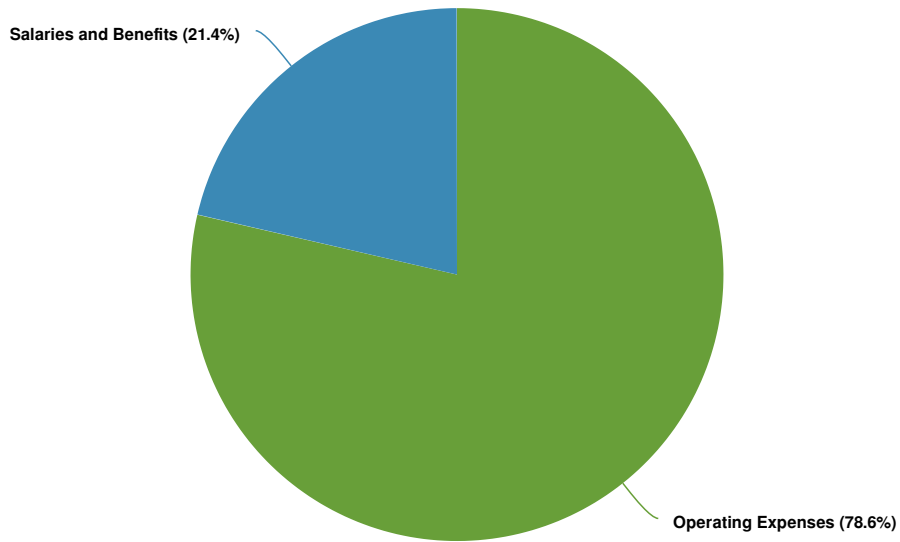
\$228,090 **\$22,000**
(10.67% vs. prior year)

County Administration Proposed and Historical Budget vs. Actual

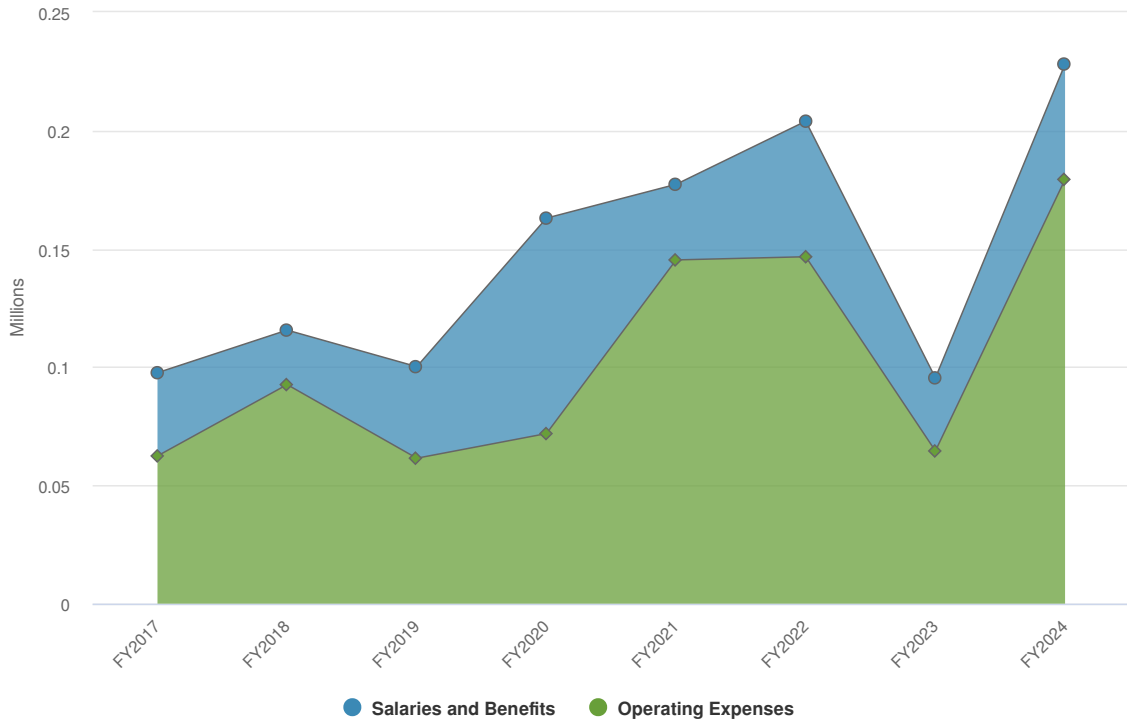


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Retired/Terminated Payout	001-100-5050-000	\$17,151.56	\$23,000.00	\$30,000.00	30.4%	
Salaries Permanent	001-100-5206-000	\$13,750.00	\$18,750.00	\$18,750.00	0%	
Total Salaries and Benefits:		\$30,901.56	\$41,750.00	\$48,750.00	16.8%	
Operating Expenses						
Office Supplies	001-100-5424-000	\$572.58	\$800.00	\$800.00	0%	
Publication Costs	001-100-5431-000	\$878.23	\$3,000.00	\$3,000.00	0%	
Postage	001-100-5439-000	\$312.00	\$1,500.00	\$1,500.00	0%	
Miscellaneous	001-100-5459-240	\$2,853.00	\$0.00	\$0.00	0%	
Miscellaneous	001-100-5495-000	\$7,310.85	\$3,500.00	\$3,500.00	0%	
Computer Maint. Agreements	001-100-5520-000	\$4,724.79	\$20,000.00	\$20,000.00	0%	
Website Hosting/Maintenance	001-100-5525-000	\$27,759.74	\$32,000.00	\$32,000.00	0%	
Appellate Asst. Service	001-100-5585-000	\$17,000.00	\$18,000.00	\$18,000.00	0%	
Audit	001-100-5590-000	\$0.00	\$40,000.00	\$40,000.00	0%	
Care of Cemetery	001-100-5595-000	\$1,000.00	\$1,000.00	\$1,000.00	0%	
West Central Planning	001-100-5605-000	\$0.00	\$9,540.00	\$9,540.00	0%	
Collective Bargaining Attorney	001-100-5630-000	\$2,125.00	\$35,000.00	\$50,000.00	42.9%	
Total Operating Expenses:		\$64,536.19	\$164,340.00	\$179,340.00	9.1%	
Total Expense Objects:		\$95,437.75	\$206,090.00	\$228,090.00	10.7%	



County Board



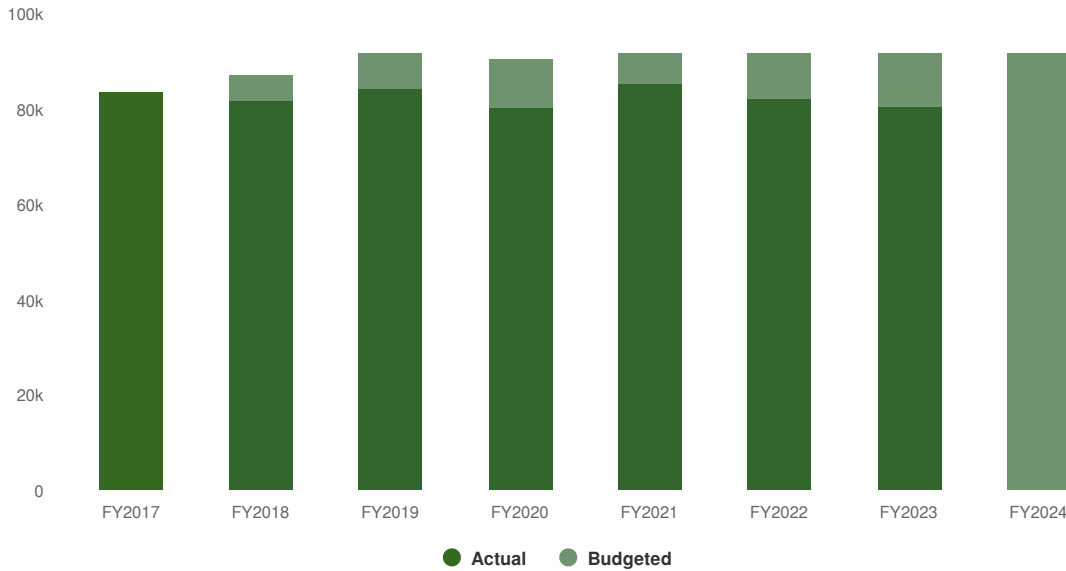
Larry Schmidt
County Board Chair

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

Expenditures Summary

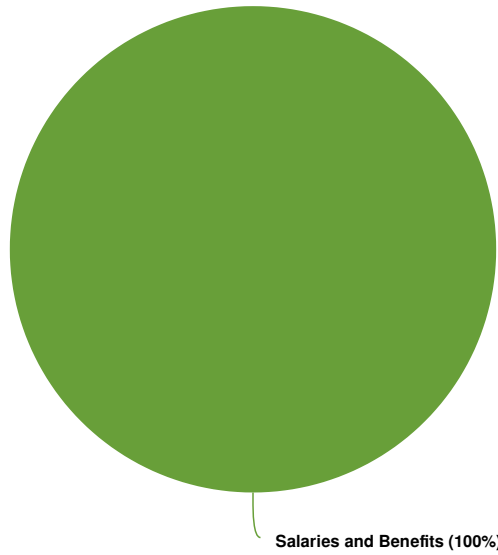
\$91,840 **\$0**
(0.00% vs. prior year)

County Board Proposed and Historical Budget vs. Actual

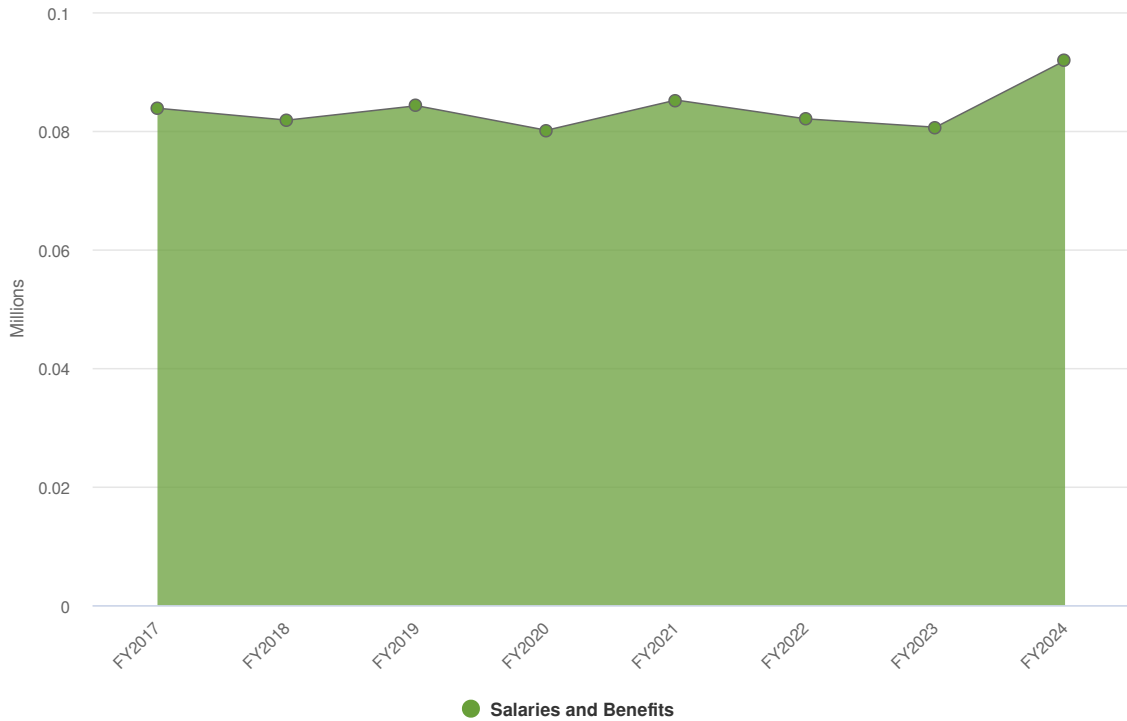


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salary-Co Board Chairman	001-111-5020-000	\$6,270.00	\$6,840.00	\$6,840.00	0%	
Salary-Board Members	001-111-5040-000	\$63,545.50	\$45,350.00	\$74,514.00	64.3%	
Committee Meetings & Mileage	001-111-5045-000	\$10,779.55	\$39,650.00	\$10,486.00	-73.6%	
Total Salaries and Benefits:		\$80,595.05	\$91,840.00	\$91,840.00	0%	
Total Expense Objects:		\$80,595.05	\$91,840.00	\$91,840.00	0%	



Emergency Management Agency



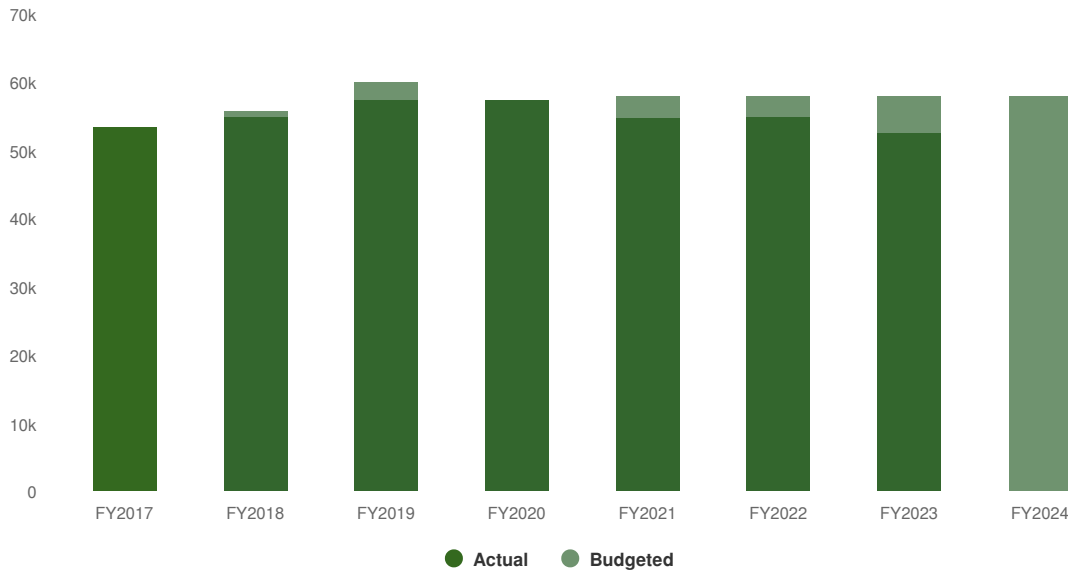
Susan Lewis
Emergency Management Coordinator

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

Expenditures Summary

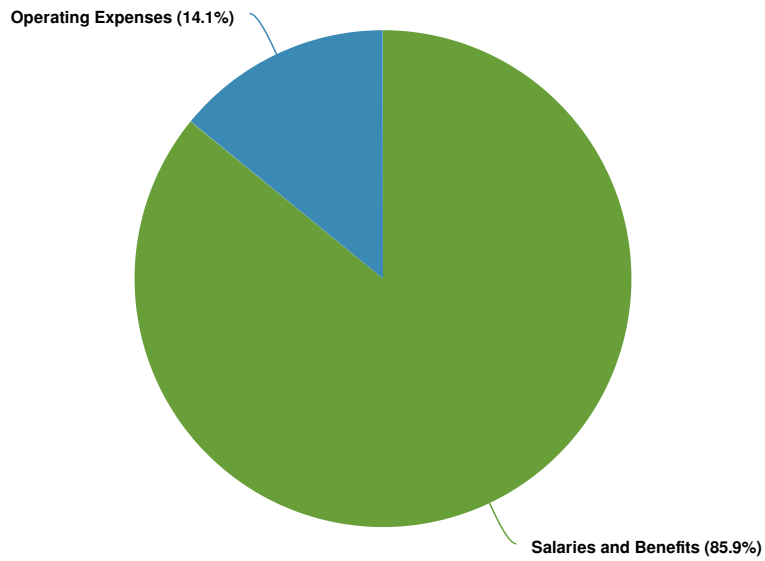
\$58,204 **\$0**
(0.00% vs. prior year)

Emergency Management Agency Proposed and Historical Budget vs. Actual

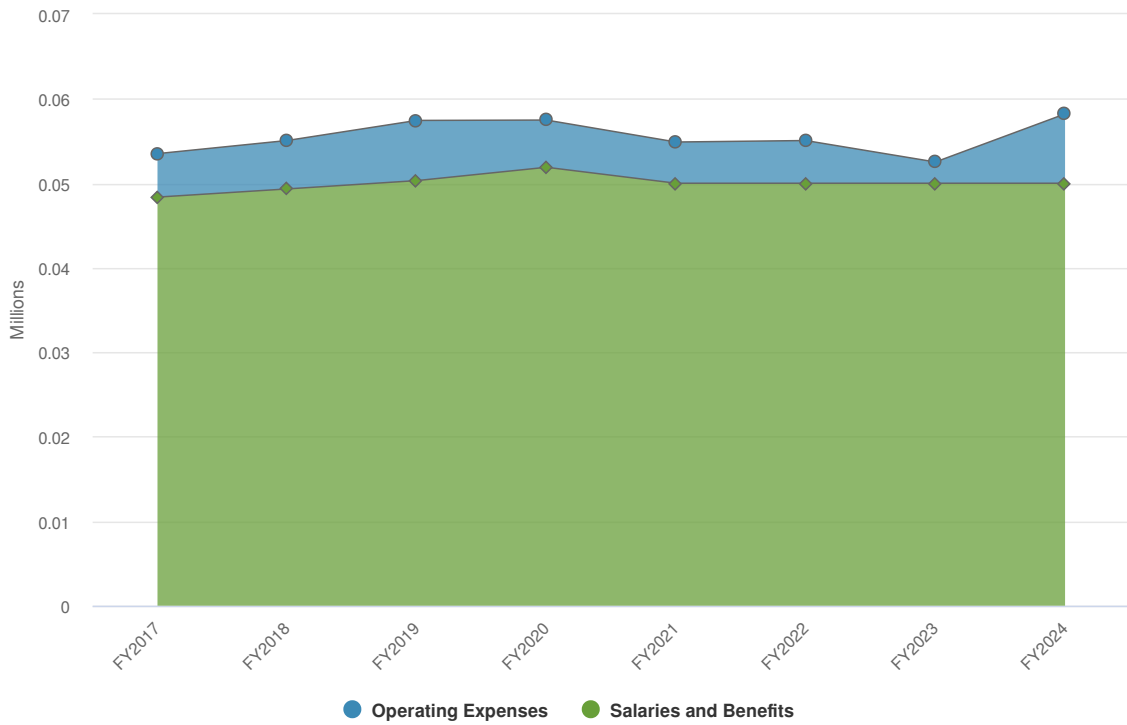


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries Permanent	001-112-5206-000	\$50,000.00	\$50,000.00	\$50,000.00	0%	
Total Salaries and Benefits:		\$50,000.00	\$50,000.00	\$50,000.00	0%	
Operating Expenses						
Vehicle Expense	001-112-5420-000	\$2,427.70	\$4,500.00	\$4,500.00	0%	
Contingency	001-112-5421-000	\$0.00	\$1,500.00	\$1,500.00	0%	
Office Supplies	001-112-5424-000	\$87.00	\$904.00	\$876.00	-3.1%	
Telephone	001-112-5436-000	\$0.00	\$1,200.00	\$1,200.00	0%	
Association Dues	001-112-5437-000	\$0.00	\$100.00	\$128.00	28%	
Total Operating Expenses:		\$2,514.70	\$8,204.00	\$8,204.00	0%	
Total Expense Objects:		\$52,514.70	\$58,204.00	\$58,204.00	0%	



Total County Clerk Office Budget



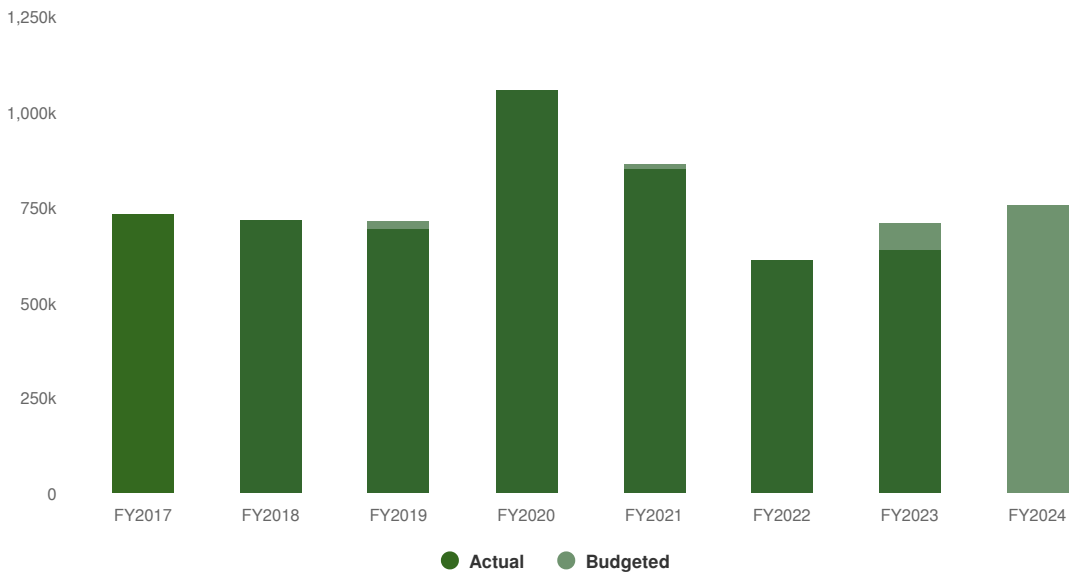
Pete Duncan
County Clerk

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

Expenditures Summary

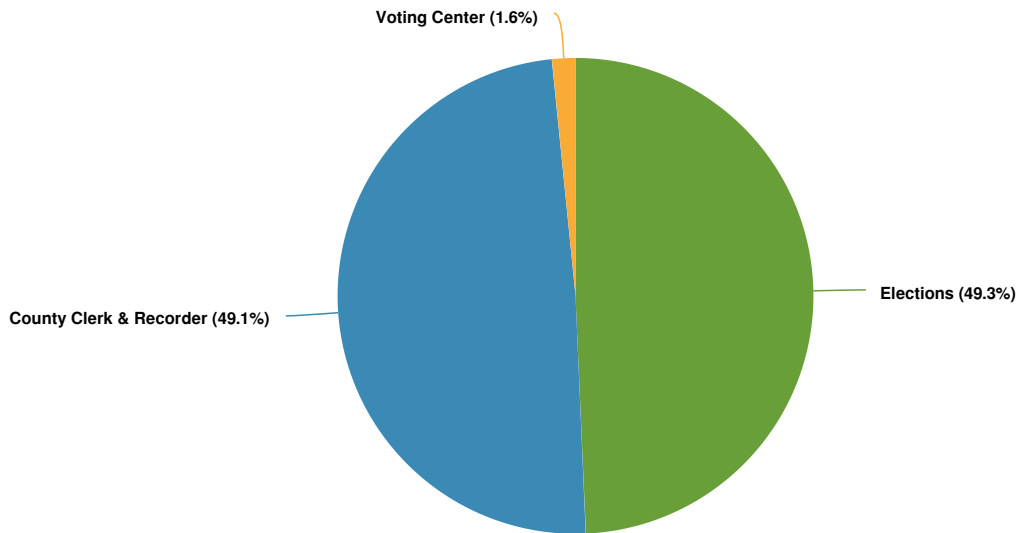
\$759,537 **\$46,578**
(6.53% vs. prior year)

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

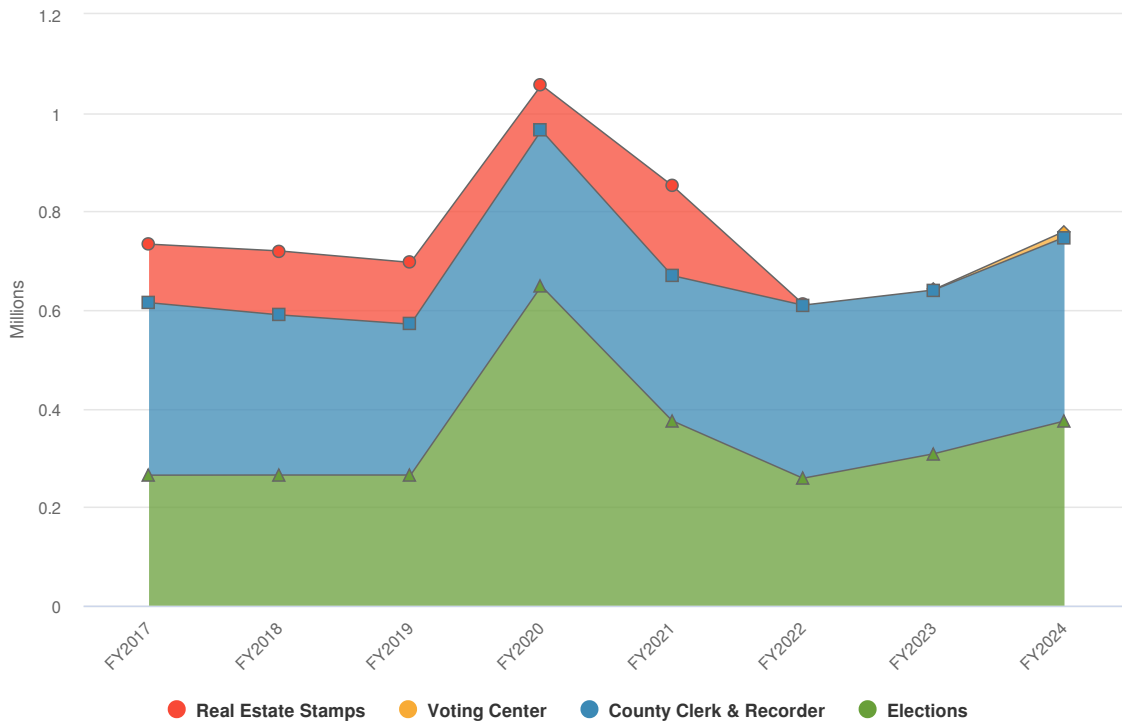


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expenditures						
General Government						
County Clerk						
County Clerk & Recorder						
Salaries Permanent	001-114-5206-000	\$287,353.54	\$316,329.14	\$326,541.79	3.2%	
Shredding Services	001-114-5395-000	\$298.58	\$500.00	\$500.00	0%	
Equipment Repair	001-114-5410-000	\$331.14	\$331.14	\$0.00	-100%	
Office Supplies	001-114-5424-000	\$4,456.49	\$4,377.89	\$4,000.00	-8.6%	
Association Dues	001-114-5437-000	\$590.00	\$590.00	\$590.00	0%	
Postage	001-114-5439-000	\$224.00	\$224.00	\$0.00	-100%	
Bond Ins/Notary	001-114-5455-000	\$79.52	\$105.00	\$105.00	0%	
Miscellaneous	001-114-5495-000	\$100.00	\$100.00	\$0.00	-100%	
Computer Tech Support	001-114-5510-000	\$32.50	\$32.50	\$0.00	-100%	
Computer Hardware	001-114-5515-000	\$591.25	\$591.25	\$0.00	-100%	
Computer Maint. Agreements	001-114-5520-000	\$0.00	\$0.00	\$1,500.00	N/A	
Website Hosting/Maintenance	001-114-5525-000	\$6,901.30	\$6,901.30	\$8,500.00	23.2%	
Reimbursement for Expenses	001-114-5660-000	\$4,704.34	\$4,704.34	\$0.00	-100%	
Lease Agreement	001-114-5680-000	\$993.39	\$1,325.00	\$1,325.00	0%	
Payroll Processing	001-114-5752-000	\$25,693.00	\$25,147.44	\$29,850.00	18.7%	
Total County Clerk & Recorder:		\$332,349.05	\$361,259.00	\$372,911.79	3.2%	
Elections						
Salaries-Temporary	001-115-5015-000	\$1,907.00	\$1,907.00	\$3,000.00	57.3%	
Salaries-Overtime	001-115-5025-000	\$9,917.51	\$10,000.00	\$12,000.00	20%	
Salaries - Holiday Overtime	001-115-5035-000	\$2,442.09	\$2,442.09	\$0.00	-100%	
Salaries Permanent	001-115-5206-000	\$7,610.07	\$6,000.00	\$0.00	-100%	
Election Judge Sal	001-115-5210-000	\$67,596.74	\$68,400.00	\$32,000.00	-53.2%	
Election Judge Mileage	001-115-5215-000	\$789.32	\$2,000.00	\$1,000.00	-50%	



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Printing	001-115-5270-000	\$31,793.82	\$31,793.82	\$32,000.00	0.6%	
Election Setup/Tear-down	001-115-5275-000	\$660.00	\$1,400.00	\$1,400.00	0%	
Polling Place Rent	001-115-5280-000	\$3,050.00	\$3,050.00	\$3,500.00	14.8%	
System Updates/Programming	001-115-5355-000	\$6,780.00	\$6,780.00	\$93,000.00	1,271.7%	
Shredding Services	001-115-5395-000	\$176.12	\$142.12	\$0.00	-100%	
Office Supplies	001-115-5424-000	\$9,348.69	\$9,348.69	\$10,000.00	7%	
Publication Costs	001-115-5431-000	\$11,849.89	\$11,815.89	\$12,000.00	1.6%	
Maintenance Agreements	001-115-5435-000	\$73,440.87	\$90,372.87	\$88,000.00	-2.6%	
Postage	001-115-5439-000	\$13,860.00	\$21,494.78	\$15,000.00	-30.2%	
Election Expense	001-115-5470-000	\$19,748.73	\$20,000.00	\$20,000.00	0%	
Miscellaneous	001-115-5495-000	\$278.95	\$278.95	\$300.00	7.5%	
Computer Tech Support	001-115-5510-000	\$5,183.75	\$4,320.00	\$5,000.00	15.7%	
Computer Hardware	001-115-5515-000	\$1,141.75	\$0.00	\$1,000.00	N/A	
Computer Maint. Agreements	001-115-5520-000	\$27,425.00	\$27,425.00	\$27,425.00	0%	
Website Hosting/Maintenance	001-115-5525-000	\$11,696.00	\$19,296.00	\$18,000.00	-6.7%	
Reimbursement for Expenses	001-115-5660-000	\$1,432.19	\$1,432.19	\$0.00	-100%	
Total Elections:		\$308,128.49	\$339,699.40	\$374,625.00	10.3%	
Voting Center						
Water Bills	001-118-5370-000	\$134.37	\$4,000.00	\$4,000.00	0%	
Waste Disposal Service	001-118-5380-000	\$139.08	\$4,000.00	\$4,000.00	0%	
Utilities	001-118-5432-000	\$595.30	\$4,000.00	\$4,000.00	0%	
Total Voting Center:		\$868.75	\$12,000.00	\$12,000.00	0%	
Total County Clerk:		\$641,346.29	\$712,958.40	\$759,536.79	6.5%	
Total General Government:		\$641,346.29	\$712,958.40	\$759,536.79	6.5%	
Total Expenditures:		\$641,346.29	\$712,958.40	\$759,536.79	6.5%	



County Clerk & Recorder



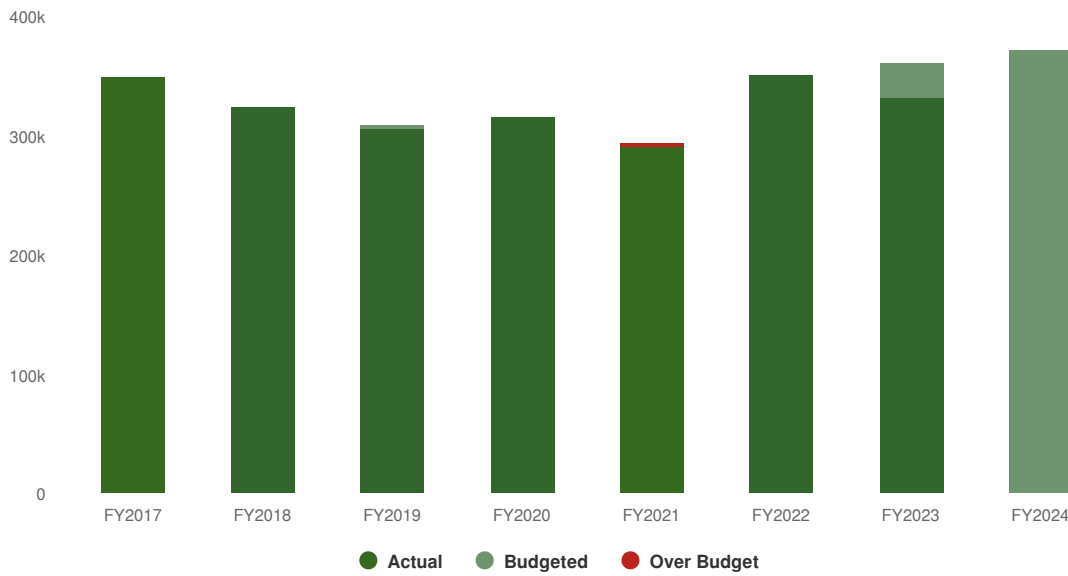
Pete Duncan
County Clerk & Recorder

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

Expenditures Summary

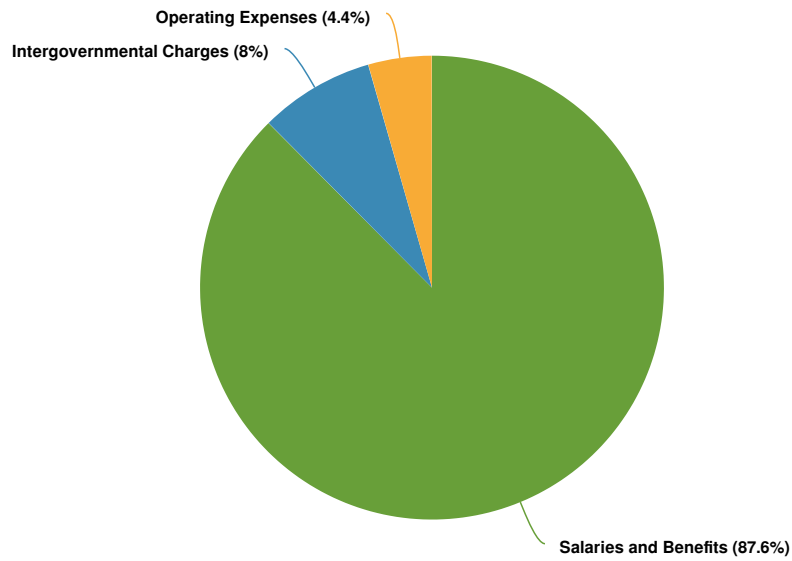
\$372,912 **\$11,653**
(3.23% vs. prior year)

County Clerk & Recorder Proposed and Historical Budget vs. Actual

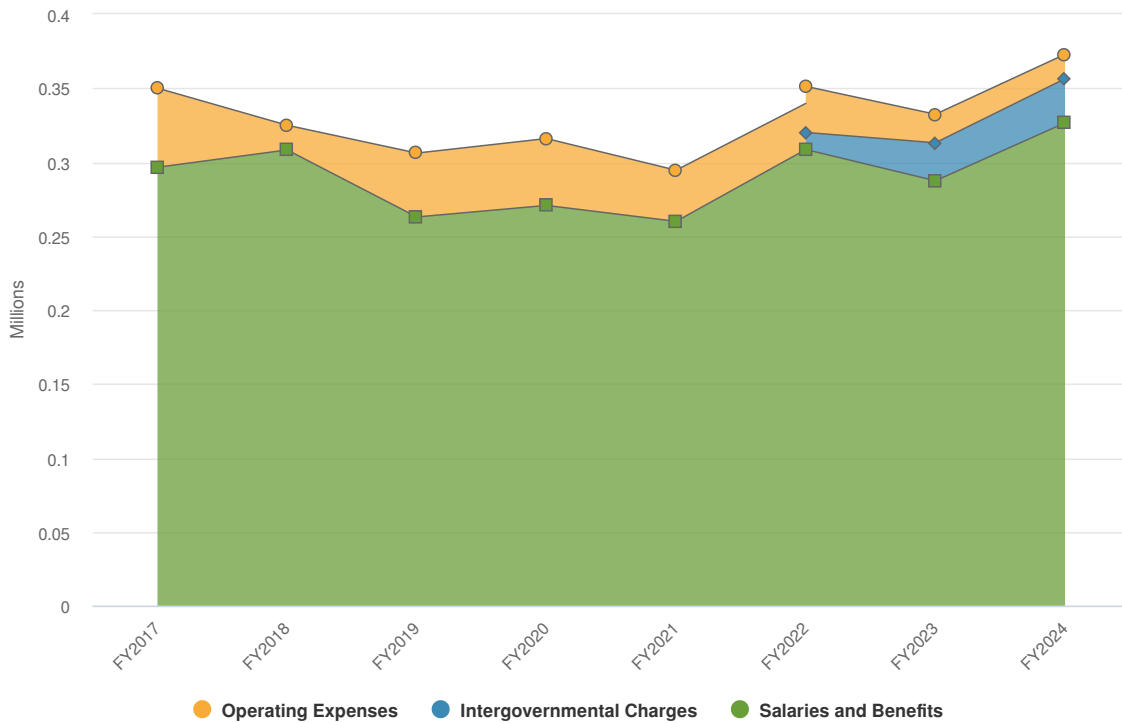


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries Permanent	001-114-5206-000	\$287,353.54	\$316,329.14	\$326,541.79	3.2%	
Total Salaries and Benefits:		\$287,353.54	\$316,329.14	\$326,541.79	3.2%	
Operating Expenses						
Shredding Services	001-114-5395-000	\$298.58	\$500.00	\$500.00	0%	
Equipment Repair	001-114-5410-000	\$331.14	\$331.14	\$0.00	-100%	
Office Supplies	001-114-5424-000	\$4,456.49	\$4,377.89	\$4,000.00	-8.6%	
Association Dues	001-114-5437-000	\$590.00	\$590.00	\$590.00	0%	
Postage	001-114-5439-000	\$224.00	\$224.00	\$0.00	-100%	
Bond Ins/Notary	001-114-5455-000	\$79.52	\$105.00	\$105.00	0%	
Miscellaneous	001-114-5495-000	\$100.00	\$100.00	\$0.00	-100%	
Computer Tech Support	001-114-5510-000	\$32.50	\$32.50	\$0.00	-100%	
Computer Hardware	001-114-5515-000	\$591.25	\$591.25	\$0.00	-100%	
Computer Maint. Agreements	001-114-5520-000	\$0.00	\$0.00	\$1,500.00	N/A	
Website Hosting/Maintenance	001-114-5525-000	\$6,901.30	\$6,901.30	\$8,500.00	23.2%	
Reimbursement for Expenses	001-114-5660-000	\$4,704.34	\$4,704.34	\$0.00	-100%	
Lease Agreement	001-114-5680-000	\$993.39	\$1,325.00	\$1,325.00	0%	
Total Operating Expenses:		\$19,302.51	\$19,782.42	\$16,520.00	-16.5%	
Intergovernmental Charges						
Payroll Processing	001-114-5752-000	\$25,693.00	\$25,147.44	\$29,850.00	18.7%	
Total Intergovernmental Charges:		\$25,693.00	\$25,147.44	\$29,850.00	18.7%	
Total Expense Objects:		\$332,349.05	\$361,259.00	\$372,911.79	3.2%	



Elections



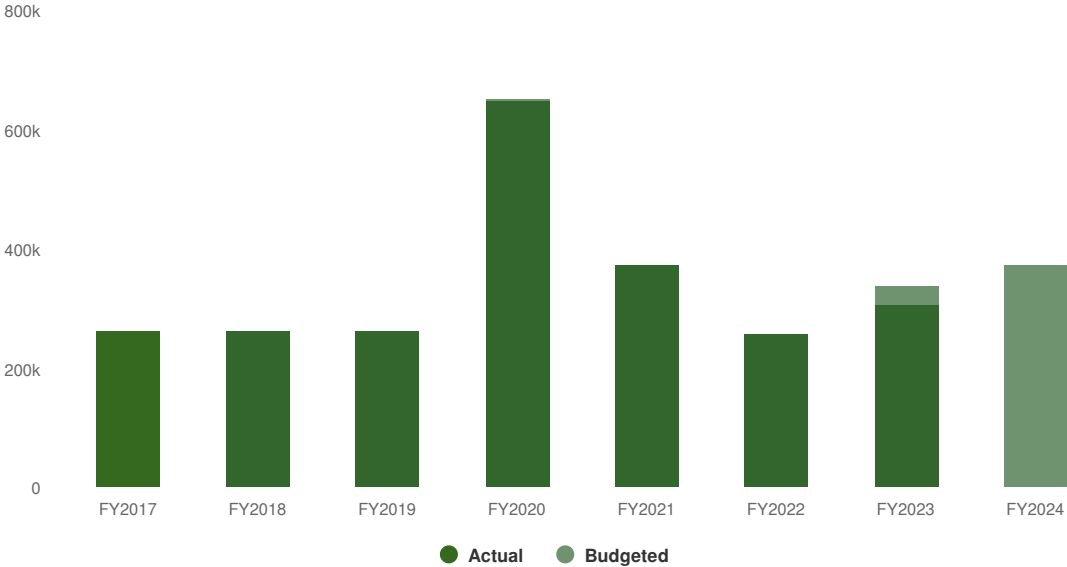
Pete Duncan
County Clerk & Recorder

The line item, controlled by the County Clerk, funds all costs related to elections administered by the County Clerk. During FY 23-24, the County Clerk will administer the Presidential Primary Election.

Expenditures Summary

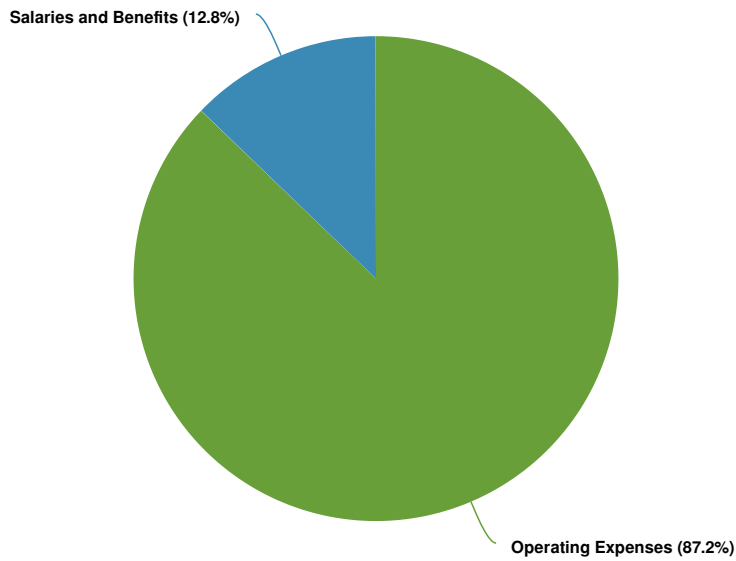
\$374,625 **\$34,926**
(10.28% vs. prior year)

Elections Proposed and Historical Budget vs. Actual

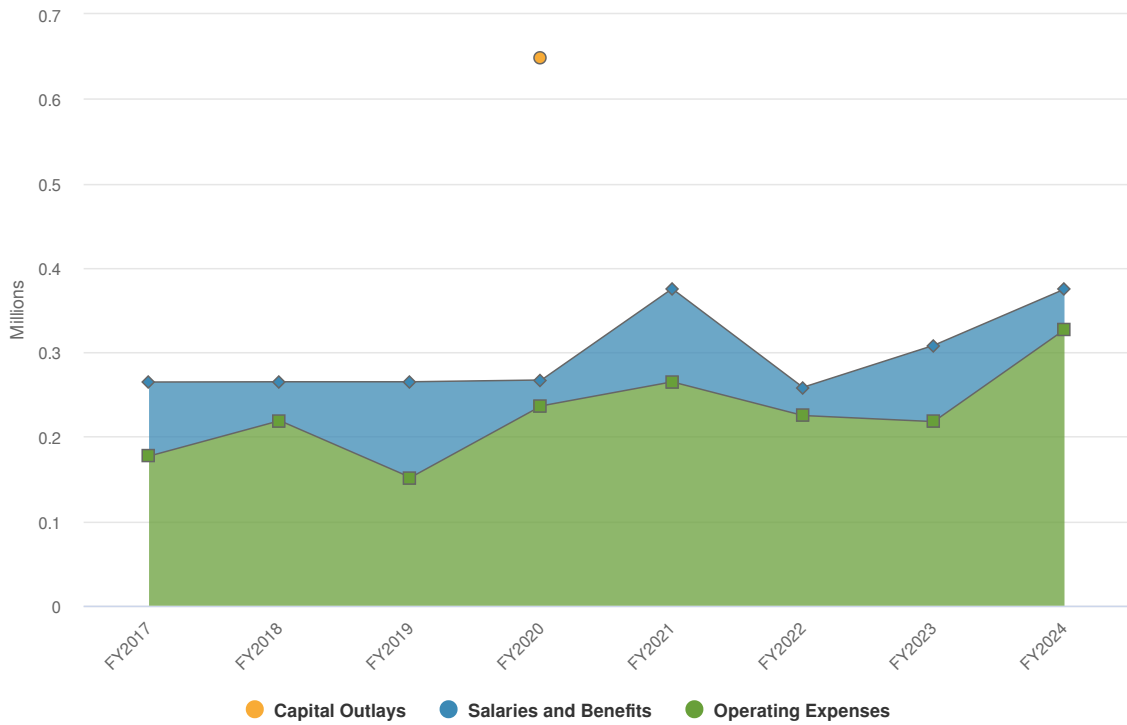


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries-Temporary	001-115-5015-000	\$1,907.00	\$1,907.00	\$3,000.00	57.3%	
Salaries-Overtime	001-115-5025-000	\$9,917.51	\$10,000.00	\$12,000.00	20%	
Salaries - Holiday Overtime	001-115-5035-000	\$2,442.09	\$2,442.09	\$0.00	-100%	
Salaries Permanent	001-115-5206-000	\$7,610.07	\$6,000.00	\$0.00	-100%	
Election Judge Sal	001-115-5210-000	\$67,596.74	\$68,400.00	\$32,000.00	-53.2%	
Election Judge Mileage	001-115-5215-000	\$789.32	\$2,000.00	\$1,000.00	-50%	
Total Salaries and Benefits:		\$90,262.73	\$90,749.09	\$48,000.00	-47.1%	
Operating Expenses						
Printing	001-115-5270-000	\$31,793.82	\$31,793.82	\$32,000.00	0.6%	
Election Setup/Teardown	001-115-5275-000	\$660.00	\$1,400.00	\$1,400.00	0%	
Polling Place Rent	001-115-5280-000	\$3,050.00	\$3,050.00	\$3,500.00	14.8%	
System Updates/Programming	001-115-5355-000	\$6,780.00	\$6,780.00	\$93,000.00	1,271.7%	
Shredding Services	001-115-5395-000	\$176.12	\$142.12	\$0.00	-100%	
Office Supplies	001-115-5424-000	\$9,348.69	\$9,348.69	\$10,000.00	7%	
Publication Costs	001-115-5431-000	\$11,849.89	\$11,815.89	\$12,000.00	1.6%	
Maintenance Agreements	001-115-5435-000	\$73,440.87	\$90,372.87	\$88,000.00	-2.6%	
Postage	001-115-5439-000	\$13,860.00	\$21,494.78	\$15,000.00	-30.2%	
Election Expense	001-115-5470-000	\$19,748.73	\$20,000.00	\$20,000.00	0%	
Miscellaneous	001-115-5495-000	\$278.95	\$278.95	\$300.00	7.5%	
Computer Tech Support	001-115-5510-000	\$5,183.75	\$4,320.00	\$5,000.00	15.7%	
Computer Hardware	001-115-5515-000	\$1,141.75	\$0.00	\$1,000.00	N/A	
Computer Maint. Agreements	001-115-5520-000	\$27,425.00	\$27,425.00	\$27,425.00	0%	
Website Hosting/Maintenance	001-115-5525-000	\$11,696.00	\$19,296.00	\$18,000.00	-6.7%	
Reimbursement for Expenses	001-115-5660-000	\$1,432.19	\$1,432.19	\$0.00	-100%	
Total Operating Expenses:		\$217,865.76	\$248,950.31	\$326,625.00	31.2%	



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Total Expense Objects:		\$308,128.49	\$339,699.40	\$374,625.00	10.3%	



Voting Center



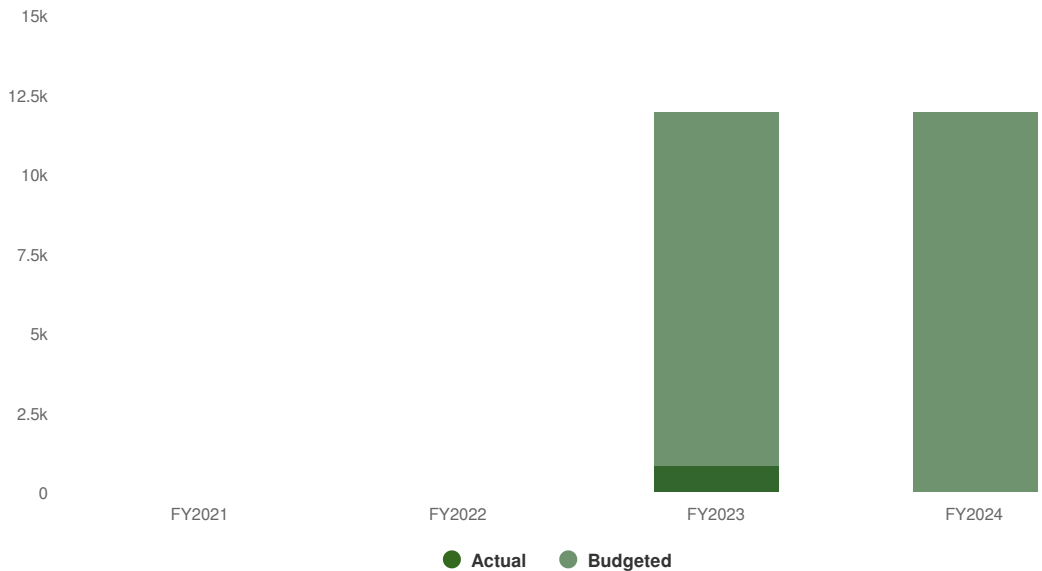
Pete Duncan
County Clerk & Recorder

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

Expenditures Summary

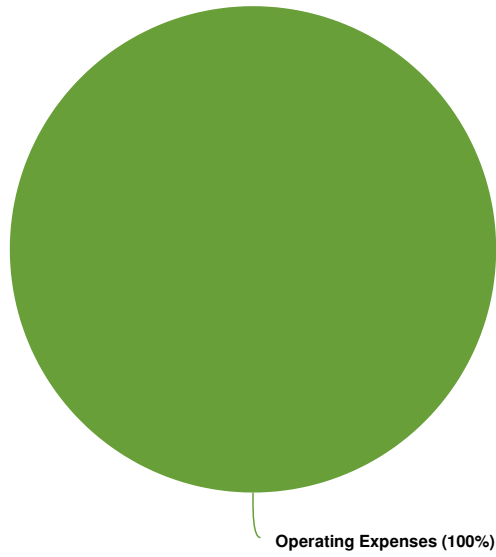
\$12,000 **\$0**
(0.00% vs. prior year)

Voting Center Proposed and Historical Budget vs. Actual

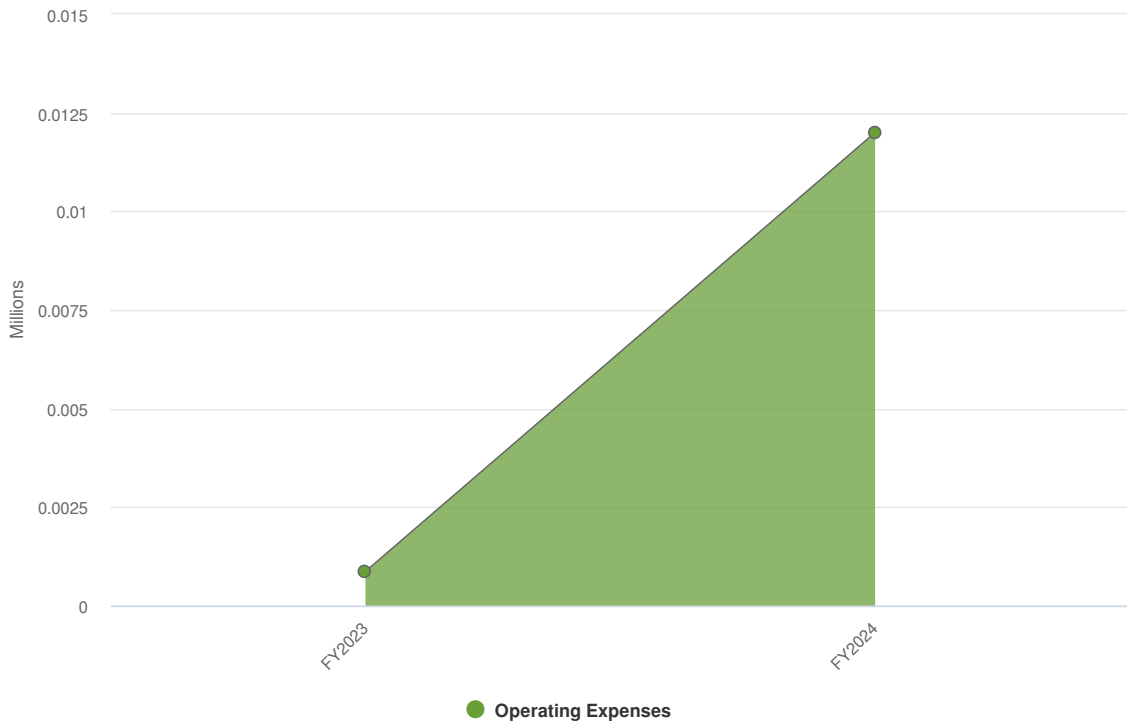


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Operating Expenses						
Water Bills	001-118-5370-000	\$134.37	\$4,000.00	\$4,000.00	0%	
Waste Disposal Service	001-118-5380-000	\$139.08	\$4,000.00	\$4,000.00	0%	
Utilities	001-118-5432-000	\$595.30	\$4,000.00	\$4,000.00	0%	
Total Operating Expenses:		\$868.75	\$12,000.00	\$12,000.00	0%	
Total Expense Objects:		\$868.75	\$12,000.00	\$12,000.00	0%	



Treasurer



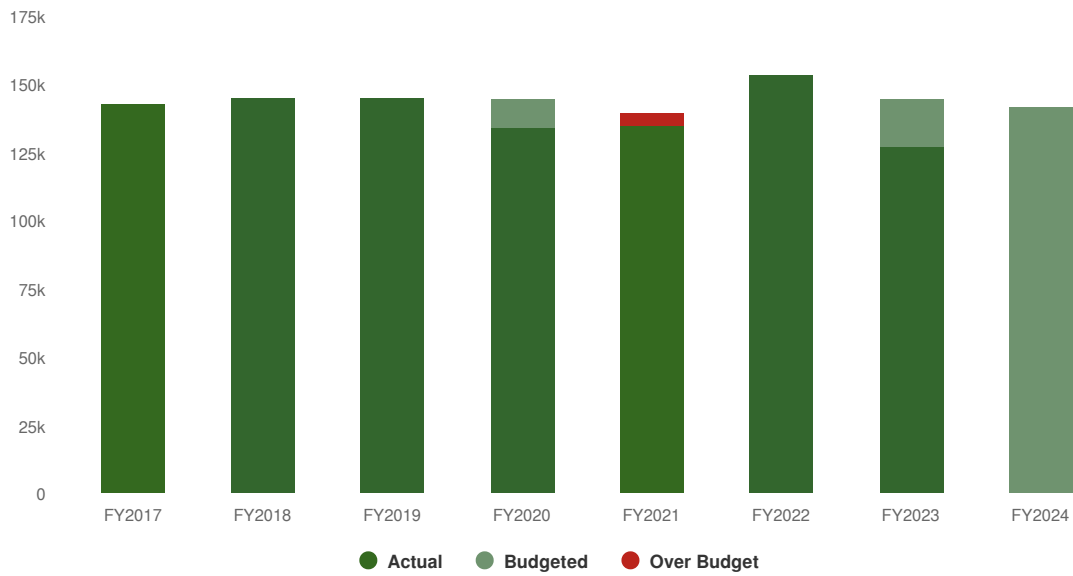
L. Amber McGartland
Treasurer

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

Expenditures Summary

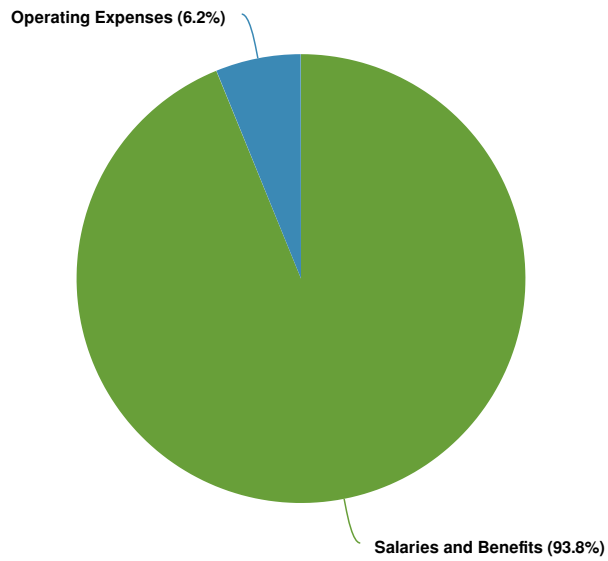
\$142,210 **-\$2,755**
(-1.90% vs. prior year)

Treasurer Proposed and Historical Budget vs. Actual

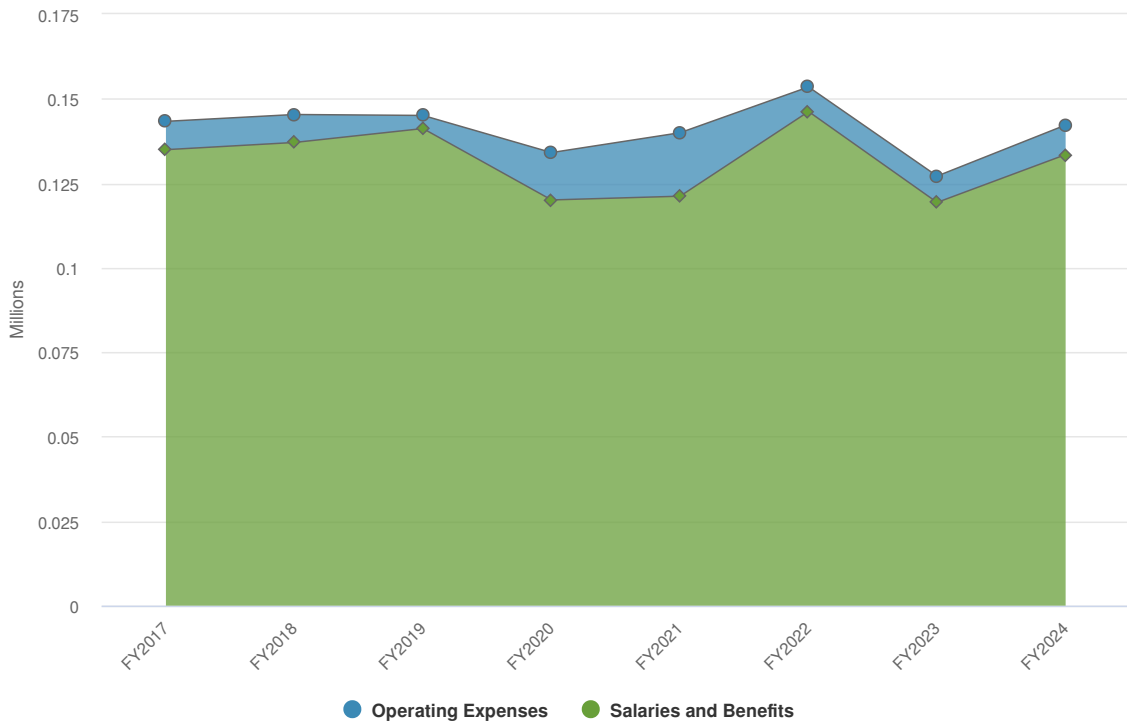


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries-Temporary	001-116-5015-000	\$8,755.00	\$800.00	\$8,000.00	900%	
Salaries Permanent	001-116-5206-000	\$110,556.72	\$136,181.43	\$125,460.00	-7.9%	
Total Salaries and Benefits:		\$119,311.72	\$136,981.43	\$133,460.00	-2.6%	
Operating Expenses						
Office Supplies	001-116-5424-000	\$2,181.11	\$1,000.00	\$1,000.00	0%	
Publication Costs	001-116-5431-000	\$548.80	\$0.00	\$0.00	0%	
Telephone	001-116-5436-000	\$886.50	\$0.00	\$0.00	0%	
Association Dues	001-116-5437-000	\$200.00	\$200.00	\$200.00	0%	
Postage	001-116-5439-000	\$475.98	\$5,000.00	\$5,000.00	0%	
Bond Ins/Notary	001-116-5455-000	\$2.00	\$0.00	\$0.00	0%	
Miscellaneous	001-116-5495-000	\$44.12	\$0.00	\$0.00	0%	
Computer Tech Support	001-116-5510-000	\$562.50	\$0.00	\$750.00	N/A	
Computer Maint. Agreements	001-116-5520-000	\$1,575.00	\$0.00	\$0.00	0%	
Lease Agreement	001-116-5680-000	\$1,324.52	\$1,784.00	\$1,800.00	0.9%	
Total Operating Expenses:		\$7,800.53	\$7,984.00	\$8,750.00	9.6%	
Total Expense Objects:		\$127,112.25	\$144,965.43	\$142,210.00	-1.9%	



Supervisor of Assessments

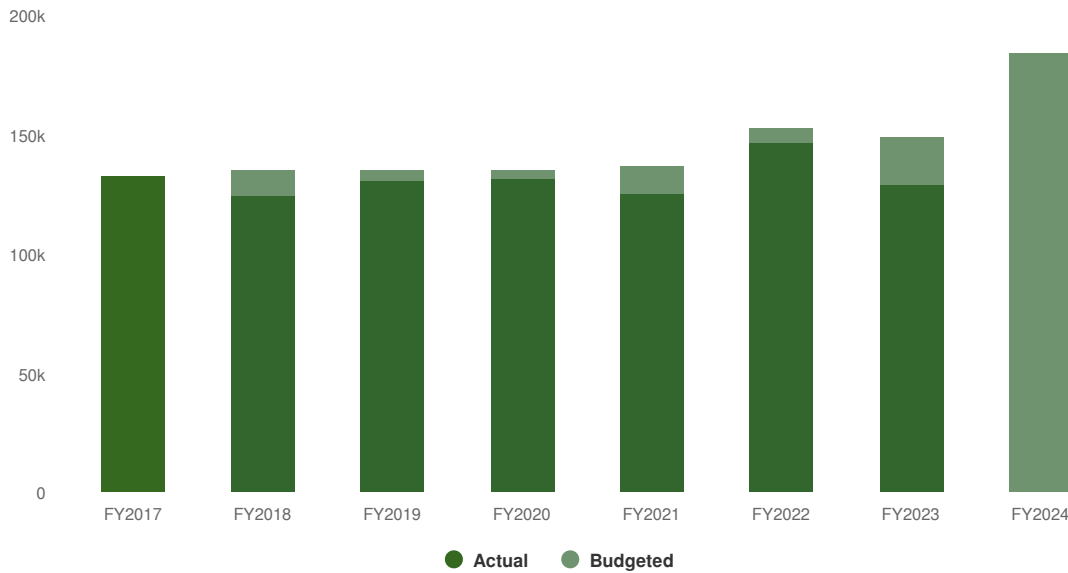


John Bresnan
Supervisor of Assessments

Expenditures Summary

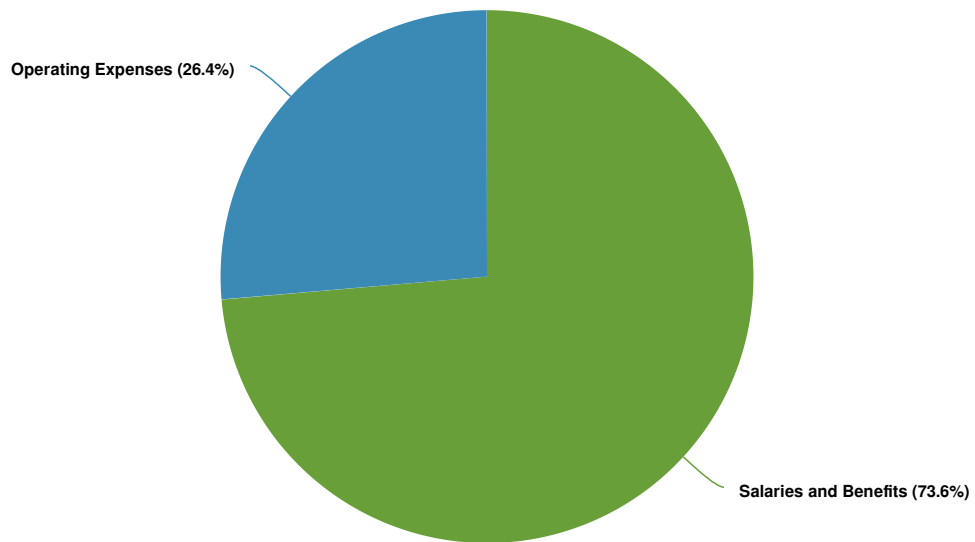
\$184,036 **\$34,956**
(23.45% vs. prior year)

Supervisor of Assessments Proposed and Historical Budget vs. Actual

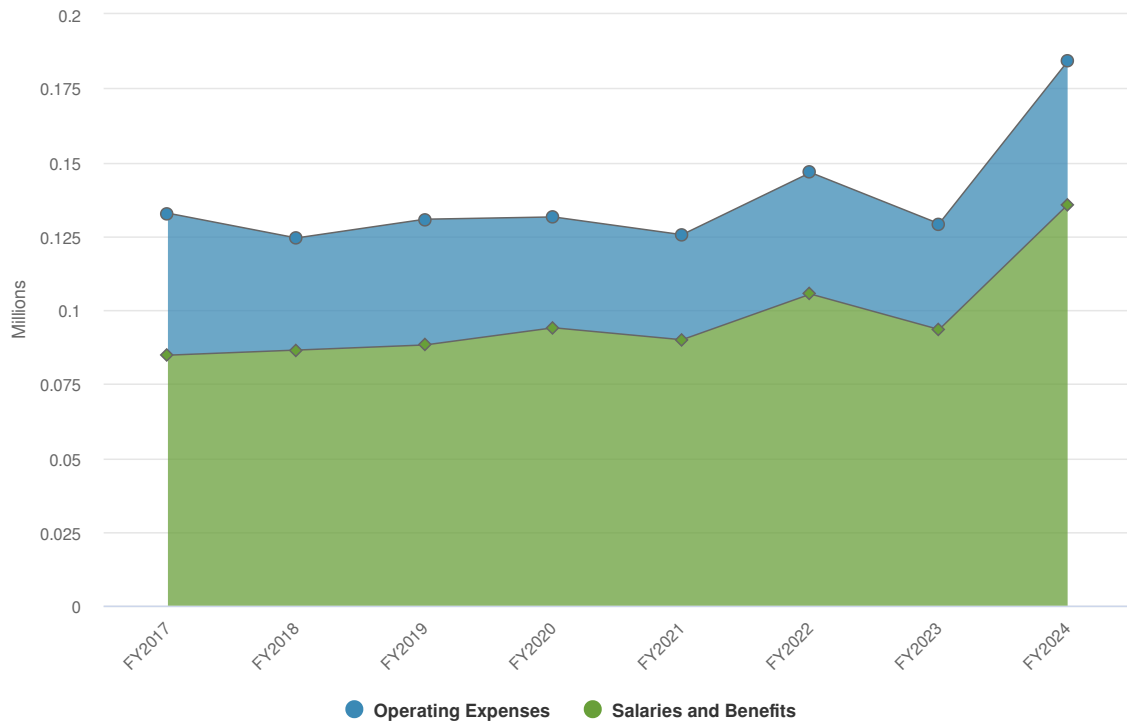


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries Permanent	001-117-5206-000	\$93,379.00	\$101,869.00	\$135,525.00	33%	
Total Salaries and Benefits:		\$93,379.00	\$101,869.00	\$135,525.00	33%	
Operating Expenses						
Printing	001-117-5270-000	\$20,692.17	\$24,976.00	\$24,976.00	0%	
Equipment Repair	001-117-5410-000	\$8.99	\$300.00	\$300.00	0%	
Office Supplies	001-117-5424-000	\$728.27	\$1,100.00	\$1,100.00	0%	
Mileage	001-117-5430-000	\$2,737.40	\$3,600.00	\$3,600.00	0%	
Association Dues	001-117-5437-000	\$425.00	\$425.00	\$425.00	0%	
Postage	001-117-5439-000	\$9,461.13	\$13,200.00	\$14,500.00	9.8%	
Computer Tech Support	001-117-5510-000	\$385.00	\$1,000.00	\$1,000.00	0%	
Purchase of Equipment	001-117-5535-000	\$354.20	\$1,000.00	\$1,000.00	0%	
Lease Agreement	001-117-5680-000	\$993.42	\$1,610.00	\$1,610.00	0%	
Total Operating Expenses:		\$35,785.58	\$47,211.00	\$48,511.00	2.8%	
Total Expense Objects:		\$129,164.58	\$149,080.00	\$184,036.00	23.4%	



Circuit Clerk



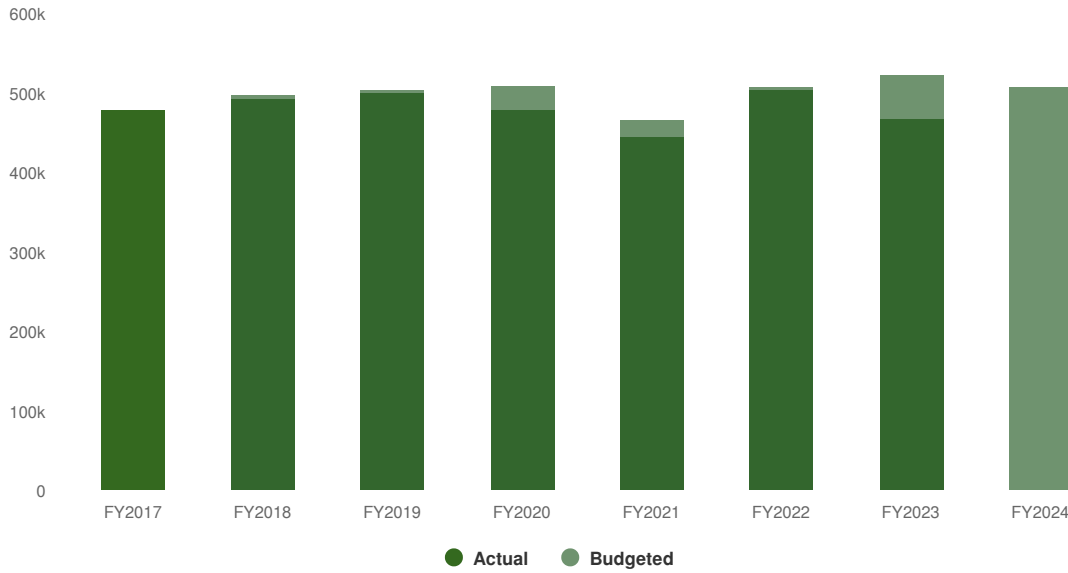
Lee Ross
Circuit Clerk

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

Expenditures Summary

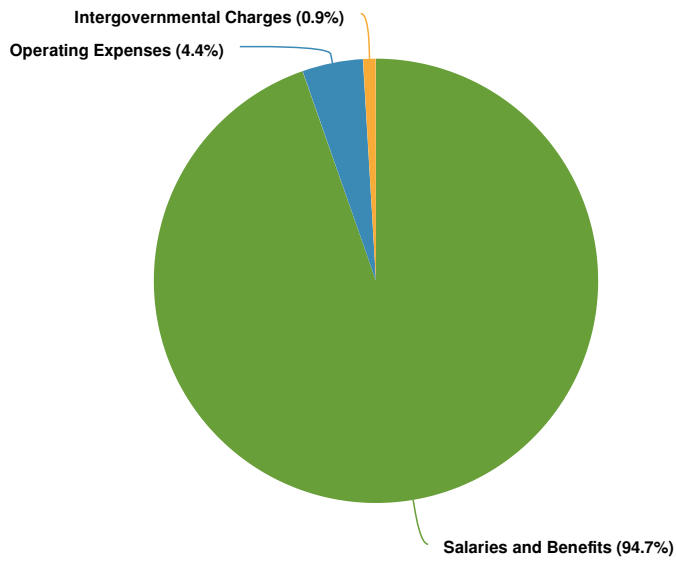
\$507,425 **-\$15,318**
(-2.93% vs. prior year)

Circuit Clerk Proposed and Historical Budget vs. Actual

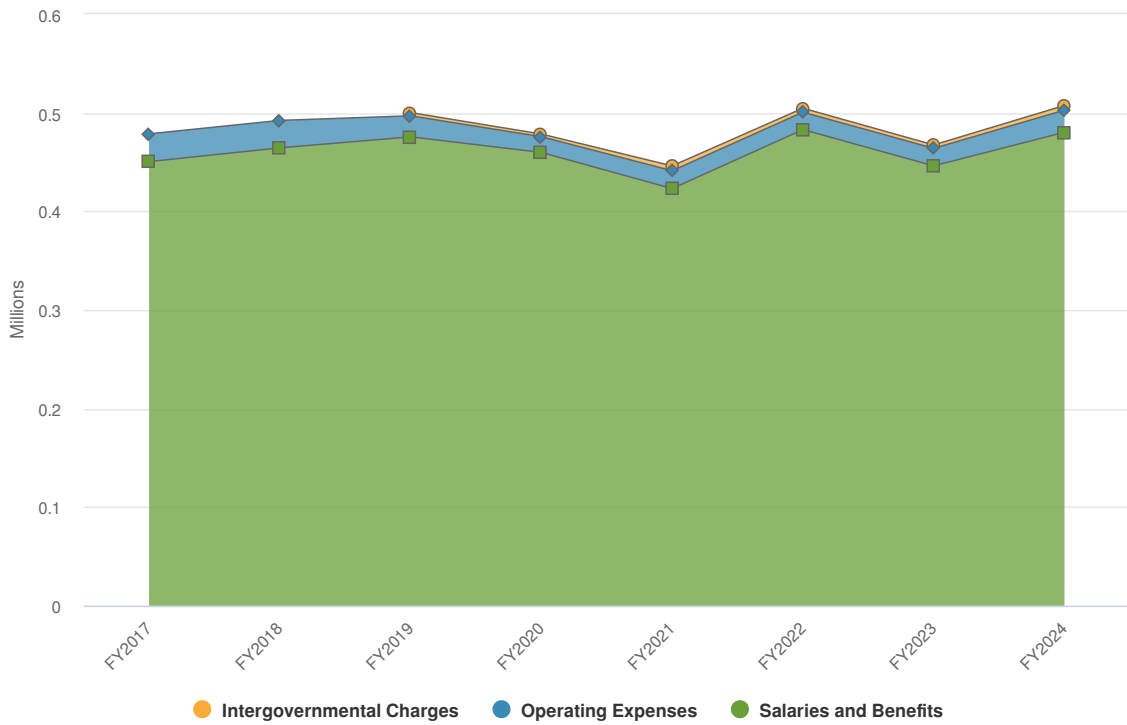


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries - Overtime	001-120-5025-000	\$481.44	\$0.00	\$0.00	0%	
Salaries Permanent	001-120-5206-000	\$445,660.78	\$494,697.00	\$480,278.80	-2.9%	
Total Salaries and Benefits:		\$446,142.22	\$494,697.00	\$480,278.80	-2.9%	
Operating Expenses						
Equipment Repair	001-120-5410-000	\$0.00	\$500.00	\$0.00	-100%	
Office Supplies	001-120-5424-000	\$3,995.59	\$5,000.00	\$4,050.00	-19%	
Publication Costs	001-120-5431-000	\$675.00	\$1,000.00	\$1,000.00	0%	
Association Dues	001-120-5437-000	\$375.00	\$400.00	\$400.00	0%	
Postage	001-120-5439-000	\$9,739.97	\$10,000.00	\$12,000.00	20%	
Bond Ins/Notary	001-120-5455-000	\$0.00	\$200.00	\$0.00	-100%	
Miscellaneous	001-120-5495-000	\$1,653.40	\$2,500.00	\$1,191.00	-52.4%	
Office Machine Rental	001-120-5655-000	\$0.00	\$2,000.00	\$1,832.00	-8.4%	
Lease Agreement	001-120-5680-000	\$1,324.52	\$2,000.00	\$1,973.00	-1.3%	
Total Operating Expenses:		\$17,763.48	\$23,600.00	\$22,446.00	-4.9%	
Intergovernmental Charges						
Court Forms	001-120-5730-000	\$3,502.33	\$4,446.00	\$4,700.00	5.7%	
Total Intergovernmental Charges:		\$3,502.33	\$4,446.00	\$4,700.00	5.7%	
Total Expense Objects:		\$467,408.03	\$522,743.00	\$507,424.80	-2.9%	



Circuit Court



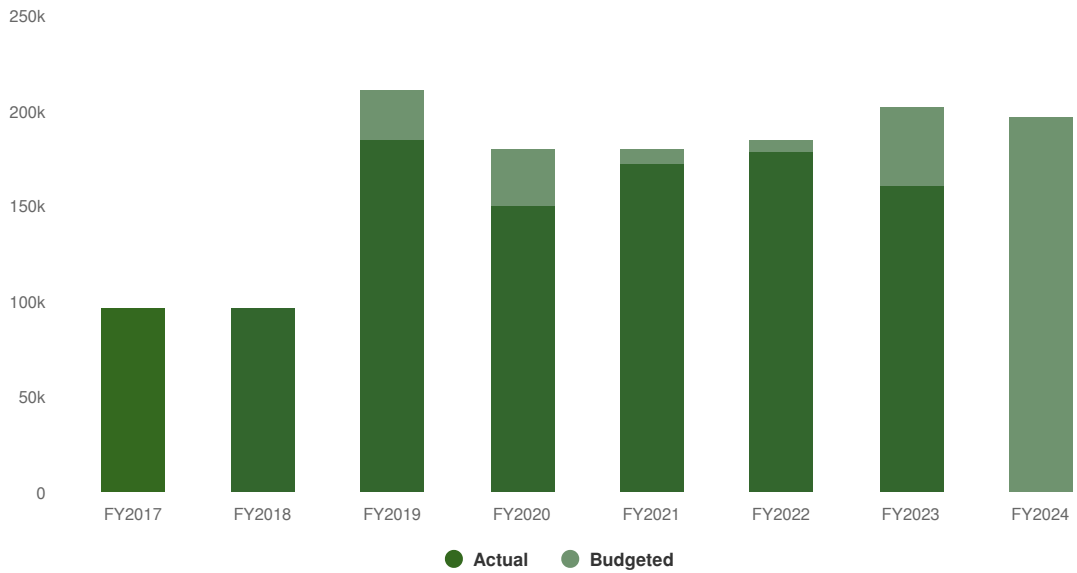
Kenneth Deihl
Chief Judge

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

Expenditures Summary

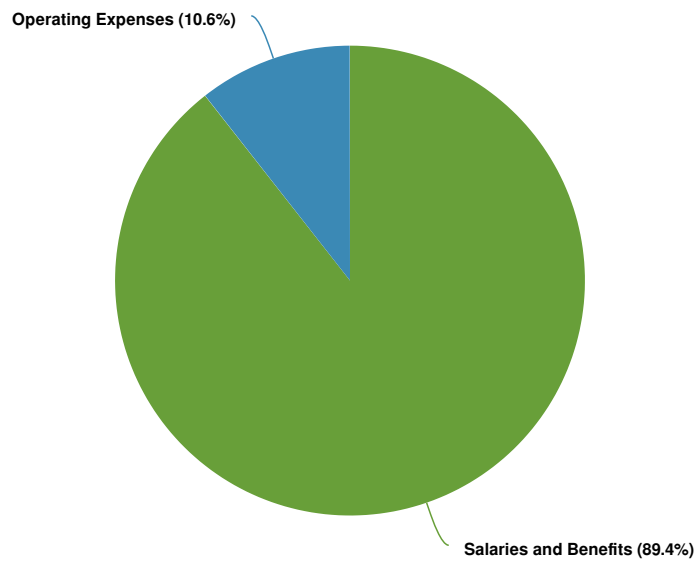
\$196,800 **-\$5,000**
(-2.48% vs. prior year)

Circuit Court Proposed and Historical Budget vs. Actual

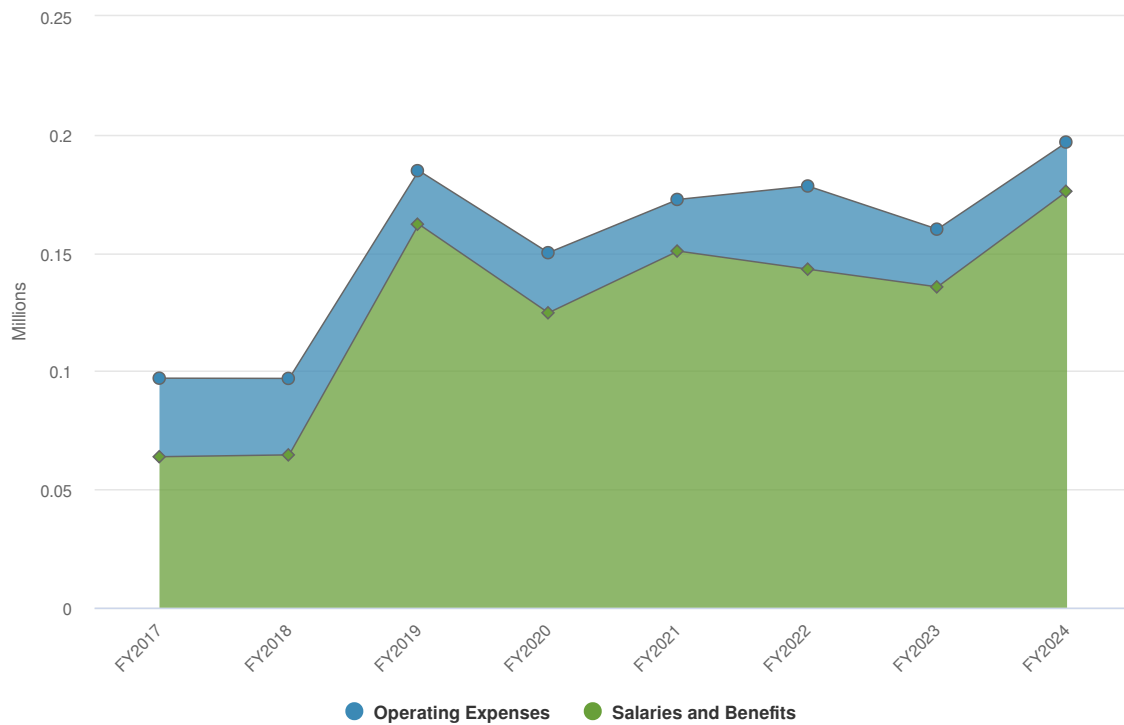


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
CAA - STIPEND	001-121-5233-000	\$99,875.00	\$118,800.00	\$126,000.00	6.1%	
Court Appointed Attorneys	001-121-5295-000	\$35,705.02	\$40,000.00	\$50,000.00	25%	
Total Salaries and Benefits:		\$135,580.02	\$158,800.00	\$176,000.00	10.8%	
Operating Expenses						
Psych. Eval. & Testing	001-121-5325-000	\$2,000.00	\$7,000.00	\$0.00	-100%	
Witnesses & Investigations	001-121-5330-000	\$7,365.00	\$2,000.00	\$0.00	-100%	
Court Reporter Services	001-121-5335-000	\$8,821.00	\$11,000.00	\$10,000.00	-9.1%	
Office Supplies	001-121-5424-000	\$3,135.20	\$9,000.00	\$5,000.00	-44.4%	
Publication Costs	001-121-5431-000	\$0.00	\$1,000.00	\$0.00	-100%	
Education/Training	001-121-5433-000	\$146.03	\$5,000.00	\$2,000.00	-60%	
Postage	001-121-5439-000	\$160.00	\$500.00	\$300.00	-40%	
Petit Jurors Expenses	001-121-5475-000	\$0.00	\$2,000.00	\$0.00	-100%	
Grand Jurors Expenses	001-121-5480-000	\$0.00	\$2,000.00	\$0.00	-100%	
Miscellaneous	001-121-5495-000	\$1,227.42	\$1,000.00	\$1,800.00	80%	
Computer Tech Support	001-121-5510-000	\$0.00	\$500.00	\$0.00	-100%	
Reimb. to State Treasurer	001-121-5540-000	\$1,550.62	\$2,000.00	\$1,700.00	-15%	
Total Operating Expenses:		\$24,405.27	\$43,000.00	\$20,800.00	-51.6%	
Total Expense Objects:		\$159,985.29	\$201,800.00	\$196,800.00	-2.5%	



Public Defender



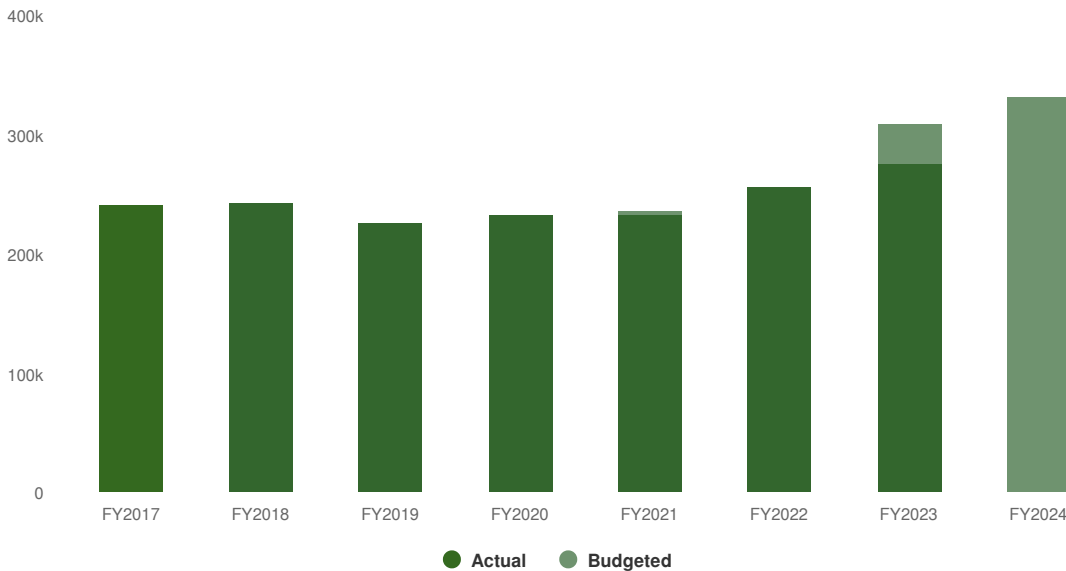
Jono Verticchio
Public Defender

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

Expenditures Summary

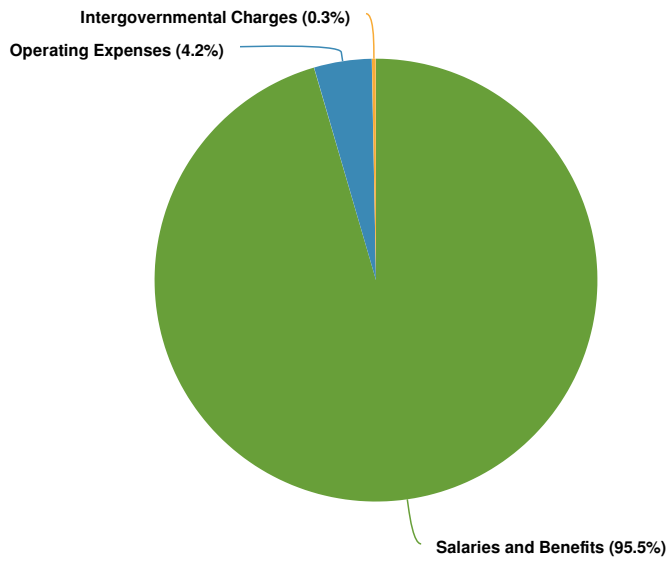
\$332,638 **\$23,353**
(7.55% vs. prior year)

Public Defender Proposed and Historical Budget vs. Actual

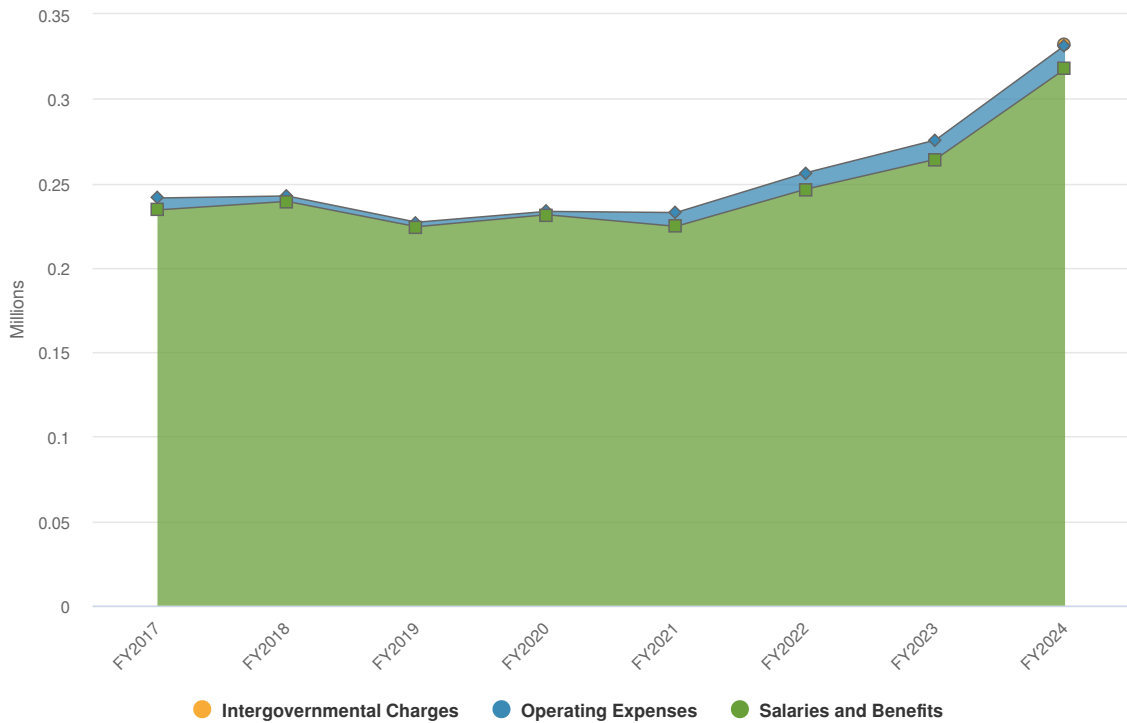


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries-Temporary	001-122-5015-000	\$7,776.25	\$44,412.50	\$0.00	-100%	
Salaries Permanent	001-122-5206-000	\$256,323.08	\$244,877.86	\$317,625.00	29.7%	
Total Salaries and Benefits:		\$264,099.33	\$289,290.36	\$317,625.00	9.8%	
Operating Expenses						
Psych. Eval. & Testing	001-122-5325-000	\$4,567.00	\$14,900.00	\$0.00	-100%	
Office Supplies	001-122-5424-000	\$1,899.82	\$1,000.00	\$3,200.00	220%	
Education/Training	001-122-5433-000	\$1,318.00	\$2,000.00	\$2,000.00	0%	
Telephone	001-122-5436-000	\$959.36	\$0.00	\$300.00	N/A	
Postage	001-122-5439-000	\$129.99	\$360.00	\$360.00	0%	
Computer Tech Support	001-122-5510-000	\$385.00	\$0.00	\$3,960.00	N/A	
Computer Maint. Agreements	001-122-5520-000	\$2,151.53	\$500.00	\$4,203.00	740.6%	
Total Operating Expenses:		\$11,410.70	\$18,760.00	\$14,023.00	-25.3%	
Intergovernmental Charges						
Computer Software/License Fees	001-122-5750-000	\$0.00	\$1,234.20	\$990.00	-19.8%	
Total Intergovernmental Charges:		\$0.00	\$1,234.20	\$990.00	-19.8%	
Total Expense Objects:		\$275,510.03	\$309,284.56	\$332,638.00	7.6%	



Animal Control



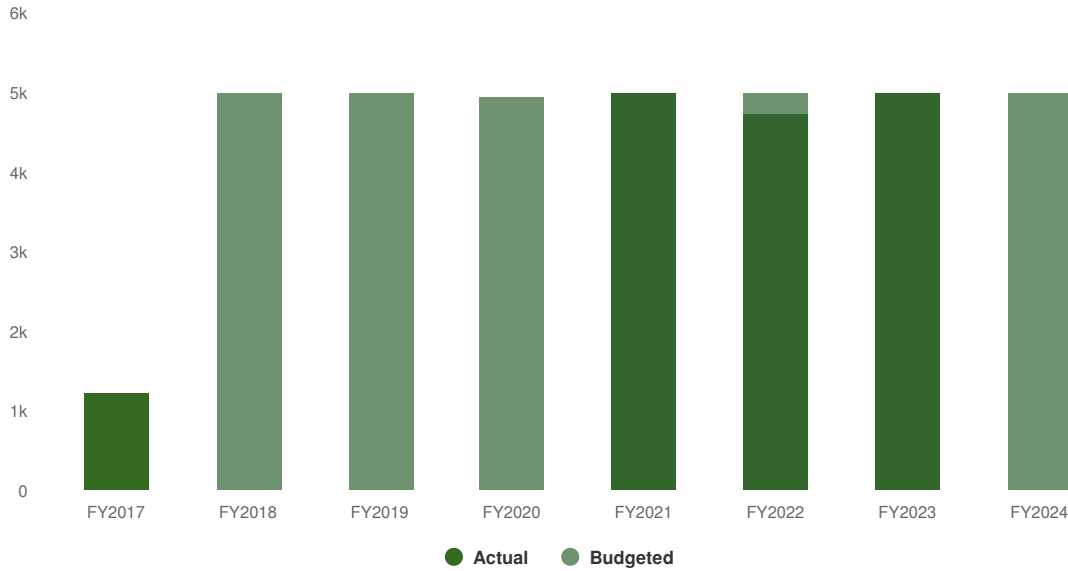
Elaine Walden
Animal Control Administrator

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

Expenditures Summary

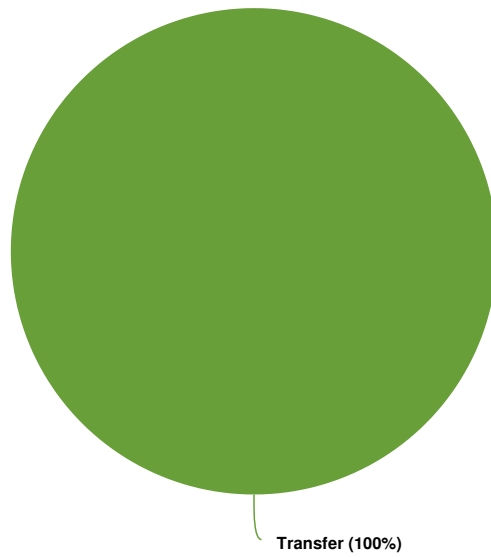
\$5,000 **\$0**
(0.00% vs. prior year)

Animal Control Proposed and Historical Budget vs. Actual

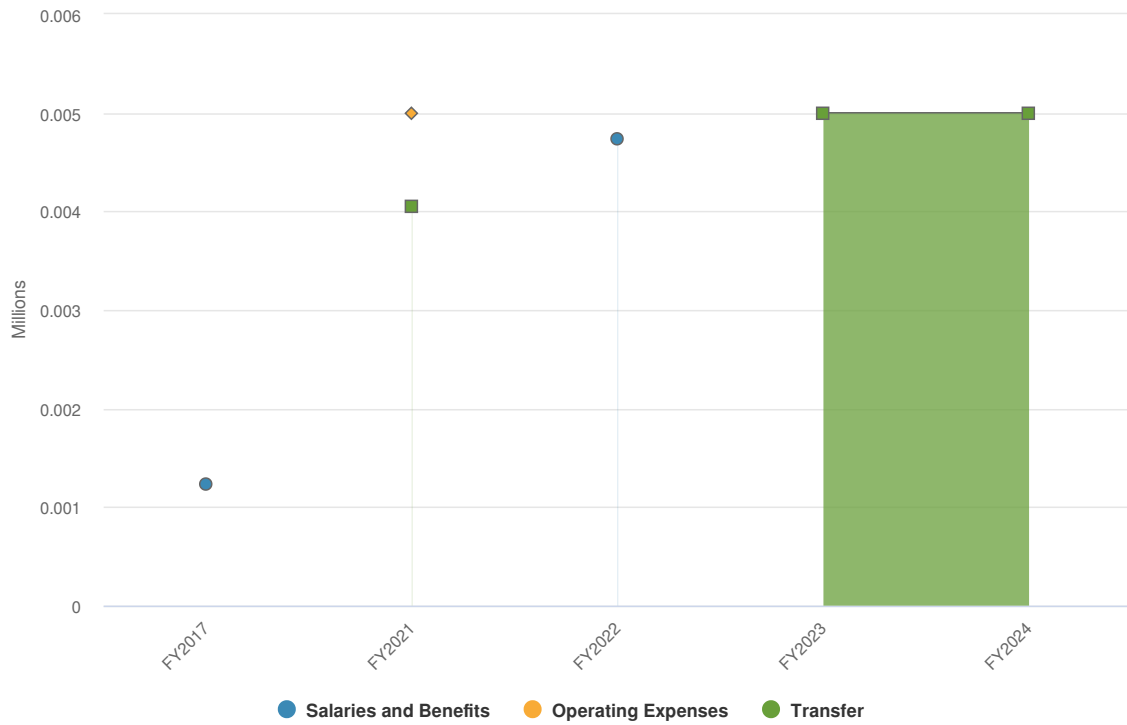


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Operating Expenses						
Miscellaneous	001-123-5495-000	\$0.00	\$5,000.00	\$0.00	-100%	
Total Operating Expenses:		\$0.00	\$5,000.00	\$0.00	-100%	
Transfer						
Transfer Out	001-123-5500-000	\$5,000.00	\$0.00	\$5,000.00	N/A	
Total Transfer:		\$5,000.00	\$0.00	\$5,000.00	N/A	
Total Expense Objects:		\$5,000.00	\$5,000.00	\$5,000.00	0%	



State's Attorney



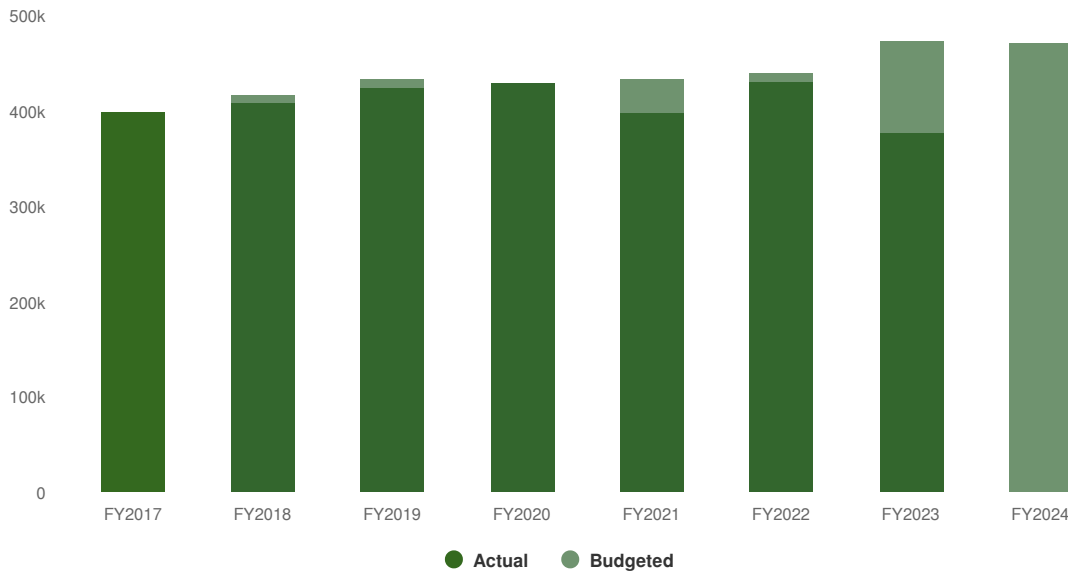
Jordan Garrison
State's Attorney

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

Expenditures Summary

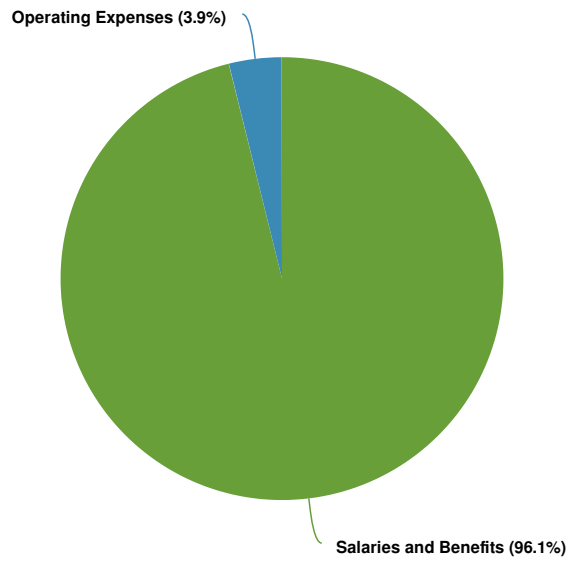
\$472,346 **-\$740**
(-0.16% vs. prior year)

State's Attorney Proposed and Historical Budget vs. Actual

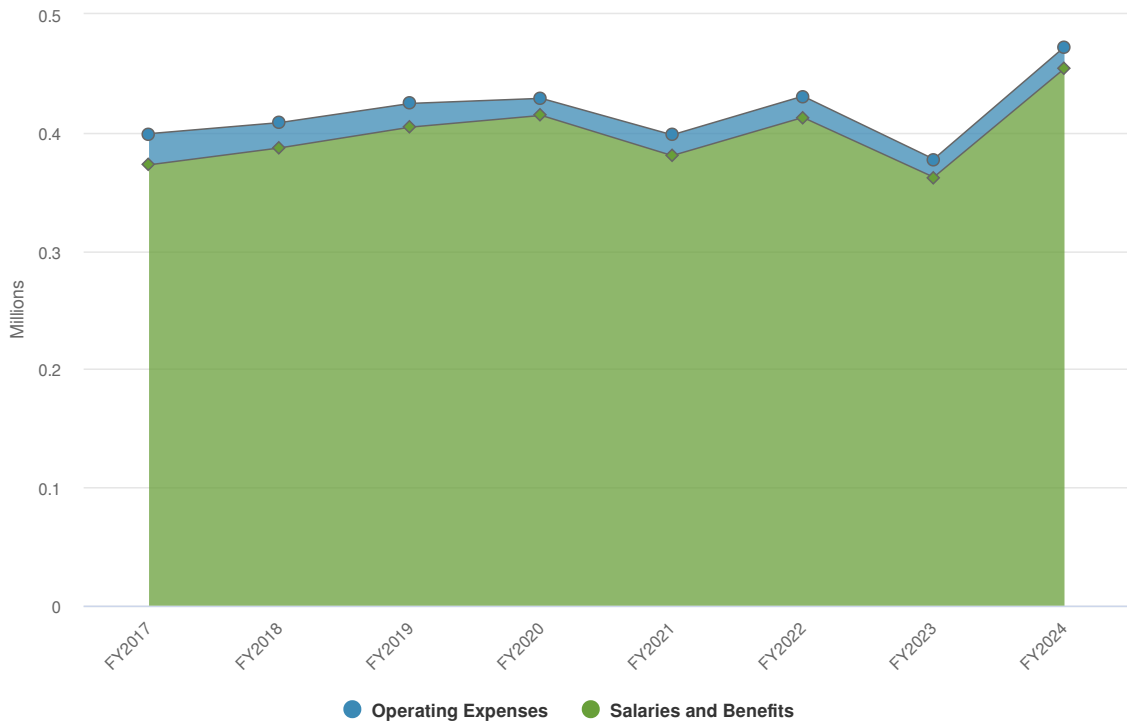


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries-Permanent	001-124-5010-000	\$280.00	\$0.00	\$0.00	0%	
Salaries-Temporary	001-124-5015-000	\$5,213.50	\$0.00	\$0.00	0%	
Salaries-Overtime	001-124-5025-000	\$15,990.16	\$0.00	\$0.00	0%	
Salaries Permanent	001-124-5206-000	\$340,725.99	\$454,835.60	\$454,095.96	-0.2%	
Total Salaries and Benefits:		\$362,209.65	\$454,835.60	\$454,095.96	-0.2%	
Operating Expenses						
Witnesses & Investigations	001-124-5330-000	\$391.61	\$2,250.00	\$2,250.00	0%	
Office Supplies	001-124-5424-000	\$3,477.32	\$5,000.00	\$5,000.00	0%	
Publication Costs	001-124-5431-000	\$1,473.04	\$1,500.00	\$1,500.00	0%	
Education/Training	001-124-5433-000	\$3,074.64	\$3,000.00	\$3,000.00	0%	
Postage	001-124-5439-000	\$899.39	\$1,000.00	\$1,000.00	0%	
Miscellaneous	001-124-5495-000	\$369.50	\$2,000.00	\$2,000.00	0%	
Computer Tech Support	001-124-5510-000	\$187.50	\$0.00	\$0.00	0%	
Books, Transcript, Periodical	001-124-5570-000	\$1,340.00	\$1,500.00	\$1,500.00	0%	
Office Machine Rental	001-124-5655-000	\$4,101.72	\$2,000.00	\$2,000.00	0%	
Total Operating Expenses:		\$15,314.72	\$18,250.00	\$18,250.00	0%	
Total Expense Objects:		\$377,524.37	\$473,085.60	\$472,345.96	-0.2%	



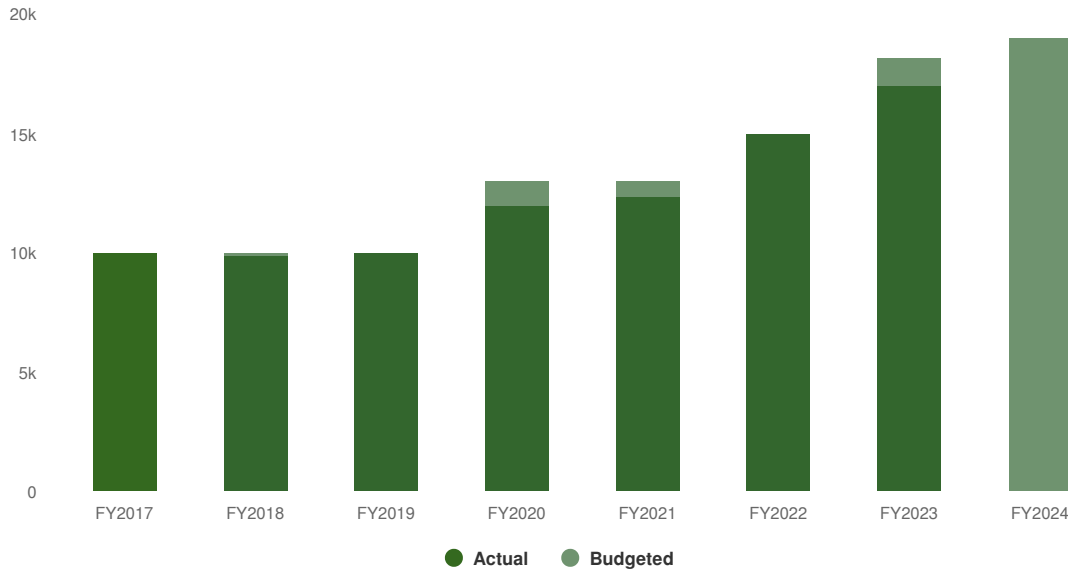
Copy Room

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

Expenditures Summary

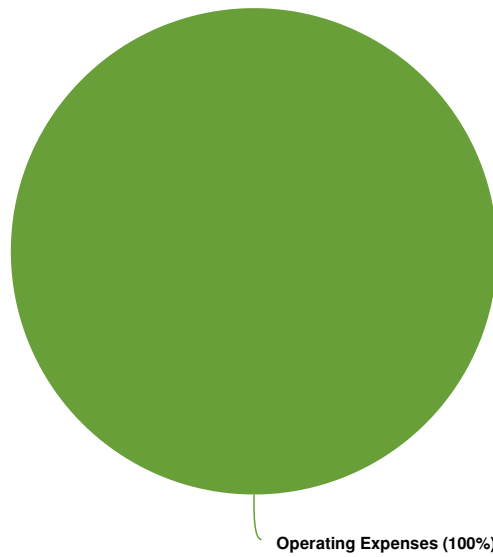
\$18,976 **\$776**
(4.26% vs. prior year)

Copy Room Proposed and Historical Budget vs. Actual

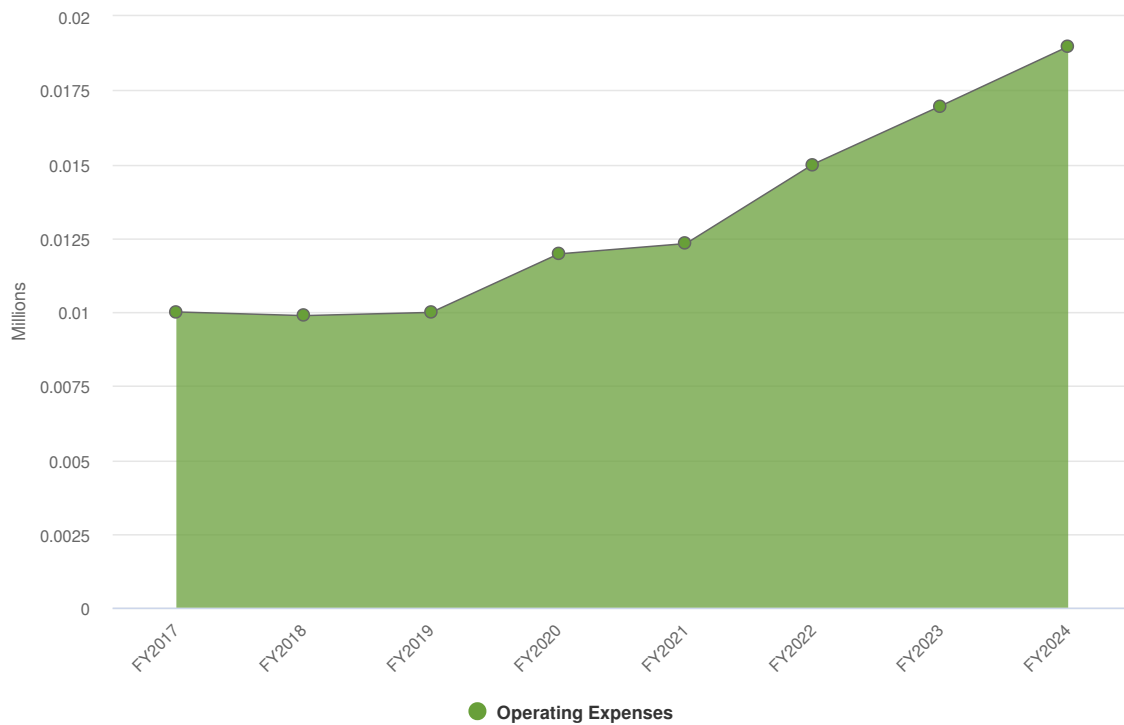


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Operating Expenses						
Office Supplies	001-131-5424-000	\$6,654.09	\$4,200.00	\$7,476.00	78%	
Lease Agreement	001-131-5680-000	\$10,313.37	\$14,000.00	\$11,500.00	-17.9%	
Total Operating Expenses:		\$16,967.46	\$18,200.00	\$18,976.00	4.3%	
Total Expense Objects:		\$16,967.46	\$18,200.00	\$18,976.00	4.3%	



Jury Commission



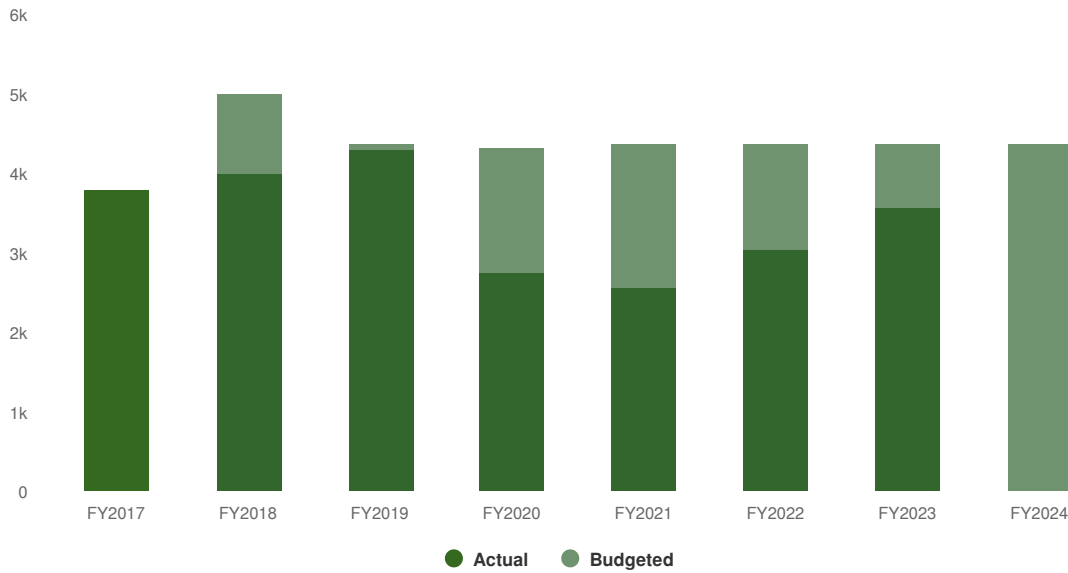
Lee Ross
Circuit Clerk

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

Expenditures Summary

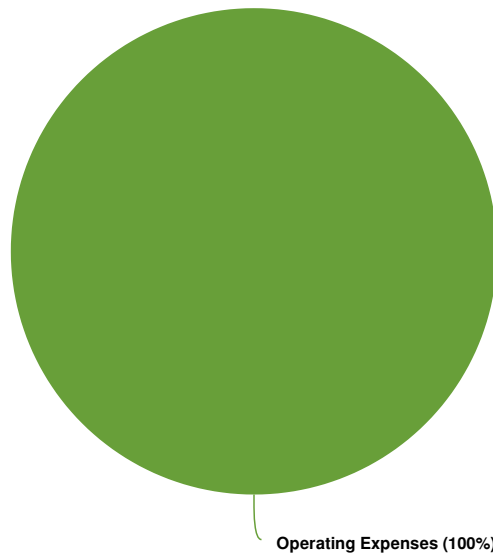
\$4,376 **\$0**
(0.00% vs. prior year)

Jury Commission Proposed and Historical Budget vs. Actual

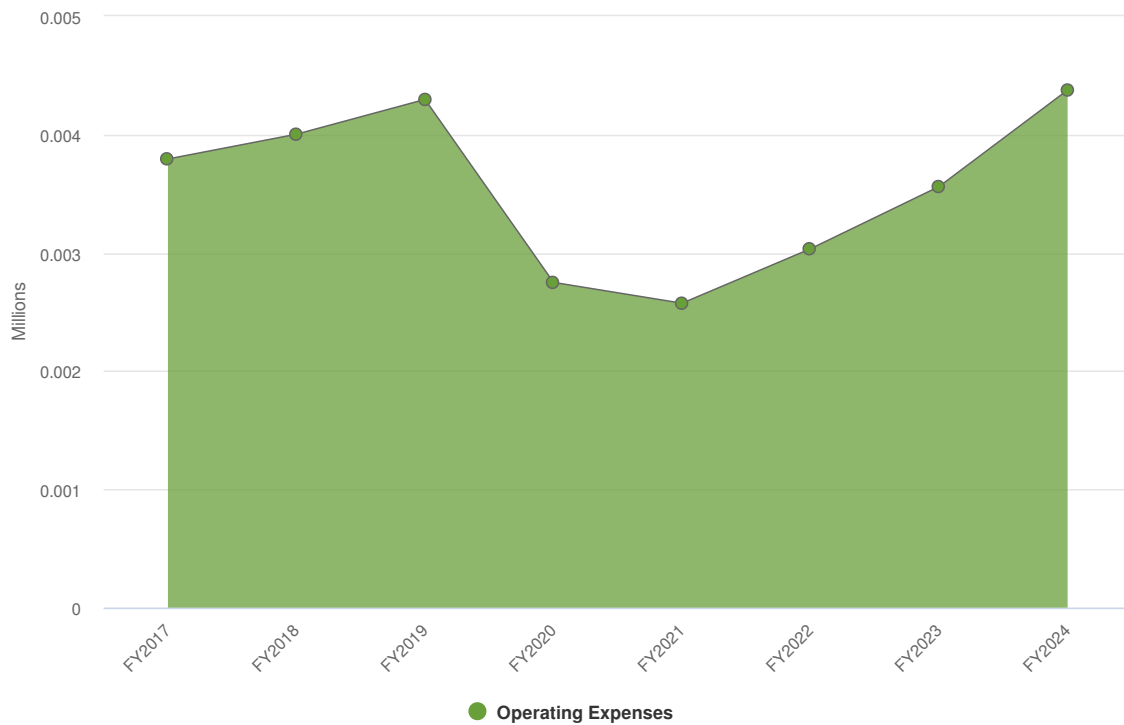


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Operating Expenses						
Office Supplies	001-137-5424-000	\$612.21	\$1,400.00	\$1,400.00	0%	
Telephone	001-137-5436-000	\$171.89	\$200.00	\$200.00	0%	
Postage	001-137-5439-000	\$2,776.00	\$2,776.00	\$2,776.00	0%	
Total Operating Expenses:		\$3,560.10	\$4,376.00	\$4,376.00	0%	
Total Expense Objects:		\$3,560.10	\$4,376.00	\$4,376.00	0%	



Superintendent of Schools



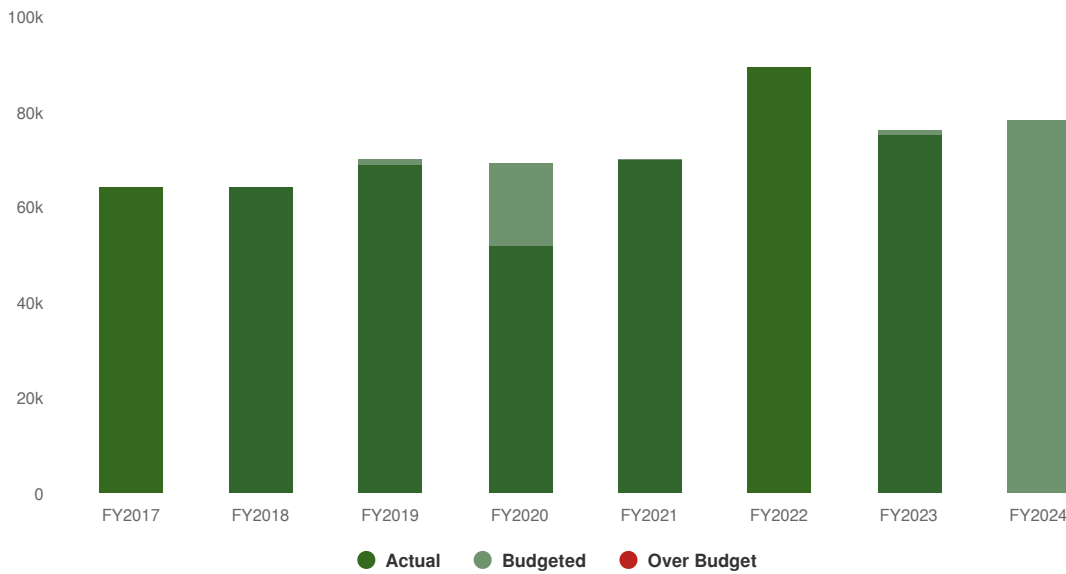
Michelle Mueller
Superintendent

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

Expenditures Summary

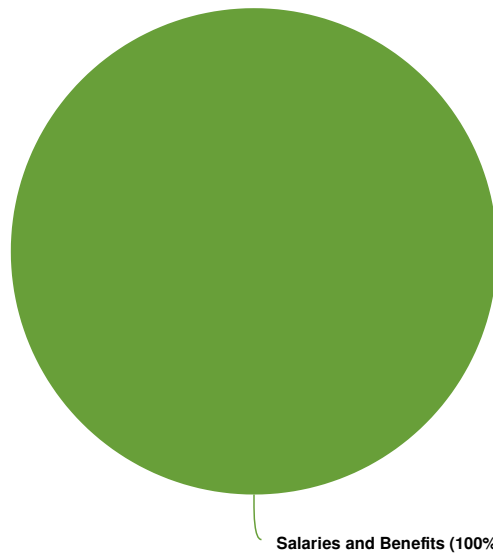
\$78,421 **\$2,405**
(3.16% vs. prior year)

Superintendent of Schools Proposed and Historical Budget vs. Actual

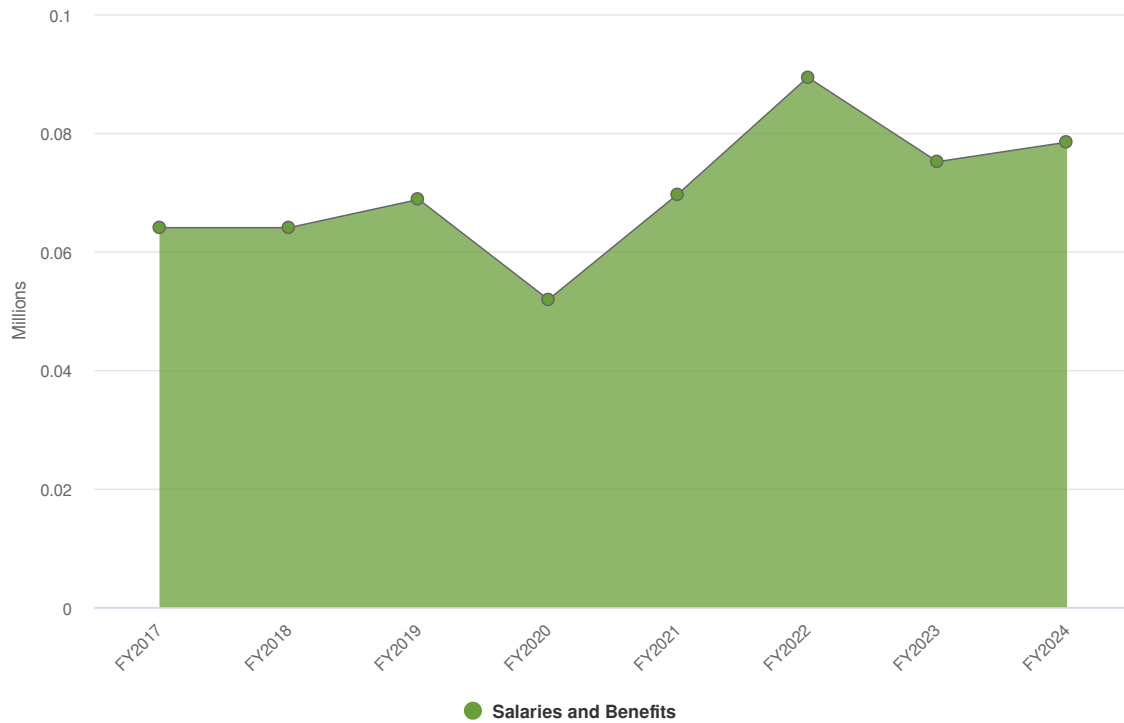


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries Permanent	001-141-5206-000	\$75,131.00	\$76,016.00	\$78,421.00	3.2%	
Total Salaries and Benefits:		\$75,131.00	\$76,016.00	\$78,421.00	3.2%	
Total Expense Objects:		\$75,131.00	\$76,016.00	\$78,421.00	3.2%	



Tax Assessment & Collection



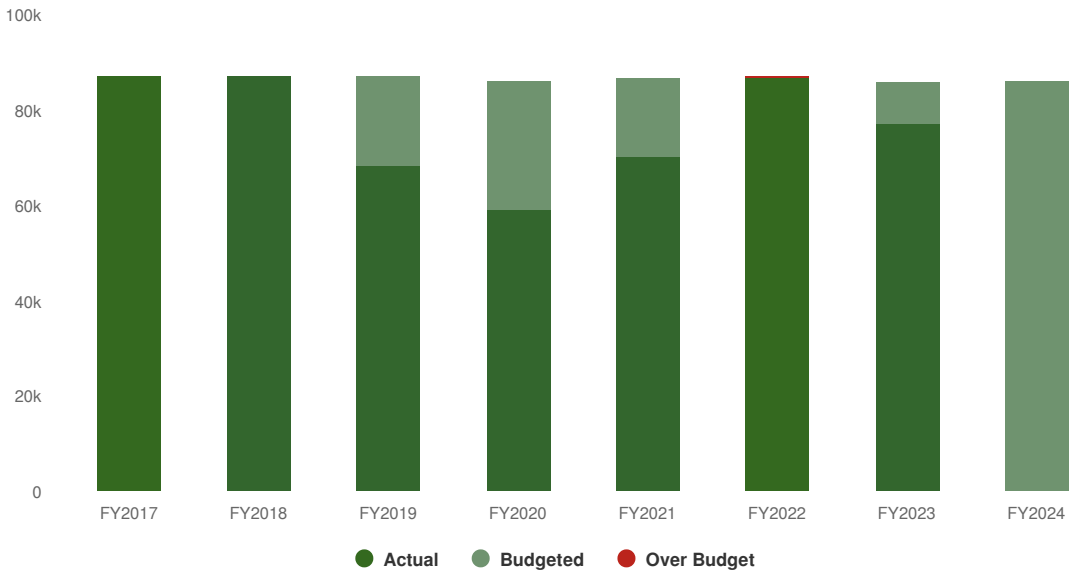
L. Amber McGartland
Treasurer

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

Expenditures Summary

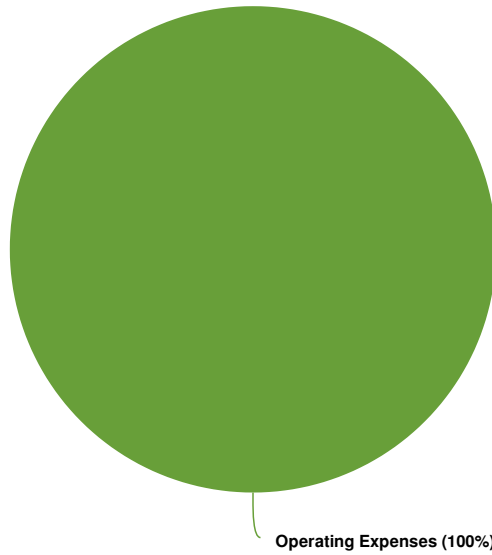
\$86,215 **\$400**
(0.47% vs. prior year)

Tax Assessment & Collection Proposed and Historical Budget vs. Actual

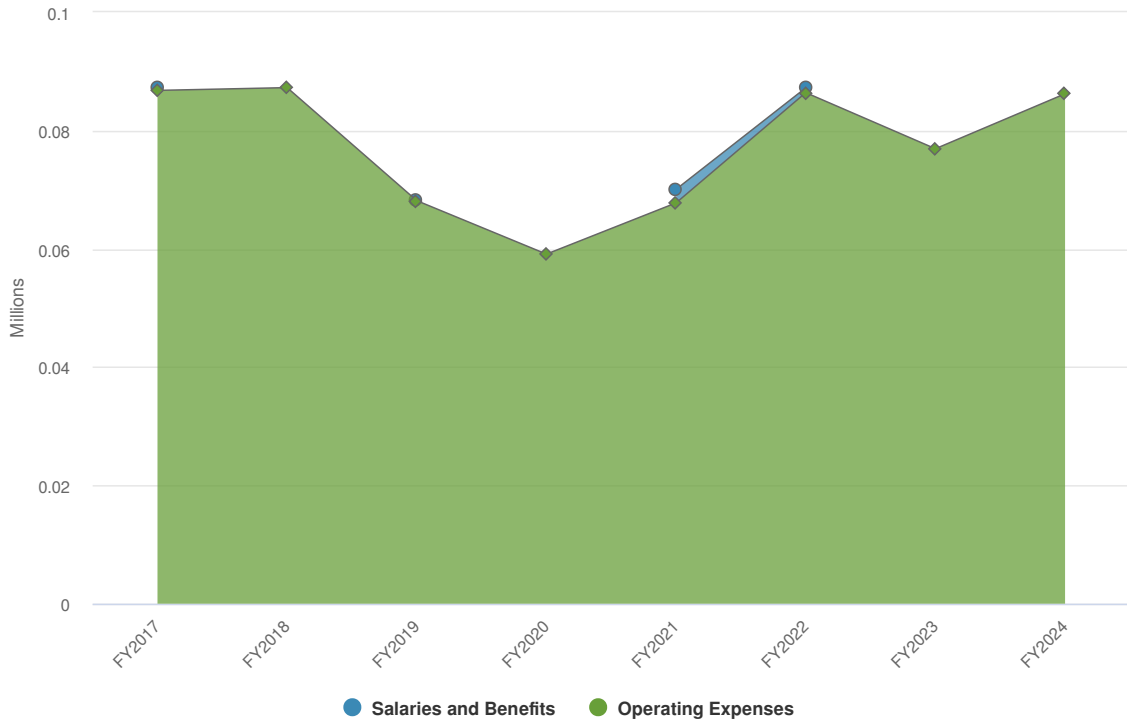


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Operating Expenses						
Printing	001-143-5270-000	\$15,012.23	\$15,000.00	\$15,000.00	0%	
bank charges	001-143-5400-000	\$337.65	\$0.00	\$0.00	0%	
Office Supplies	001-143-5424-000	\$505.71	\$1,600.00	\$2,000.00	25%	
Publication Costs	001-143-5431-000	\$0.00	\$3,000.00	\$3,000.00	0%	
Education/Training	001-143-5433-000	\$0.00	\$1,000.00	\$1,000.00	0%	
Maintenance Agreements	001-143-5435-000	\$40,715.00	\$40,715.00	\$40,715.00	0%	
Postage	001-143-5439-000	\$16,000.00	\$18,000.00	\$18,000.00	0%	
Miscellaneous	001-143-5495-000	\$2,933.00	\$4,500.00	\$4,500.00	0%	
Computer Purchase, Exp, Update	001-143-5505-000	\$1,420.00	\$2,000.00	\$2,000.00	0%	
Total Operating Expenses:		\$76,923.59	\$85,815.00	\$86,215.00	0.5%	
Total Expense Objects:		\$76,923.59	\$85,815.00	\$86,215.00	0.5%	



Coroner



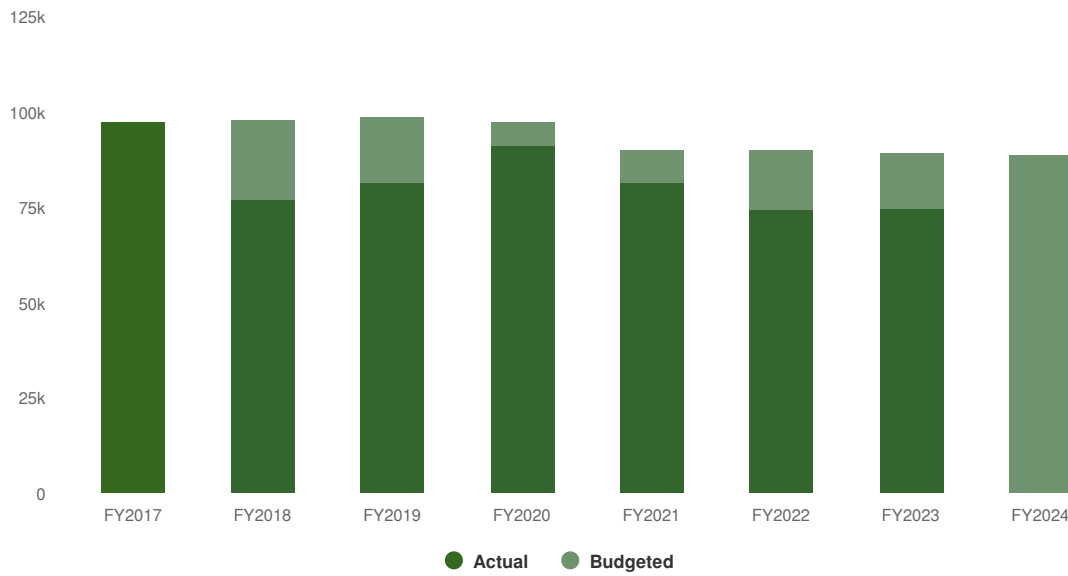
Anthony Kravanya
Coroner

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

Expenditures Summary

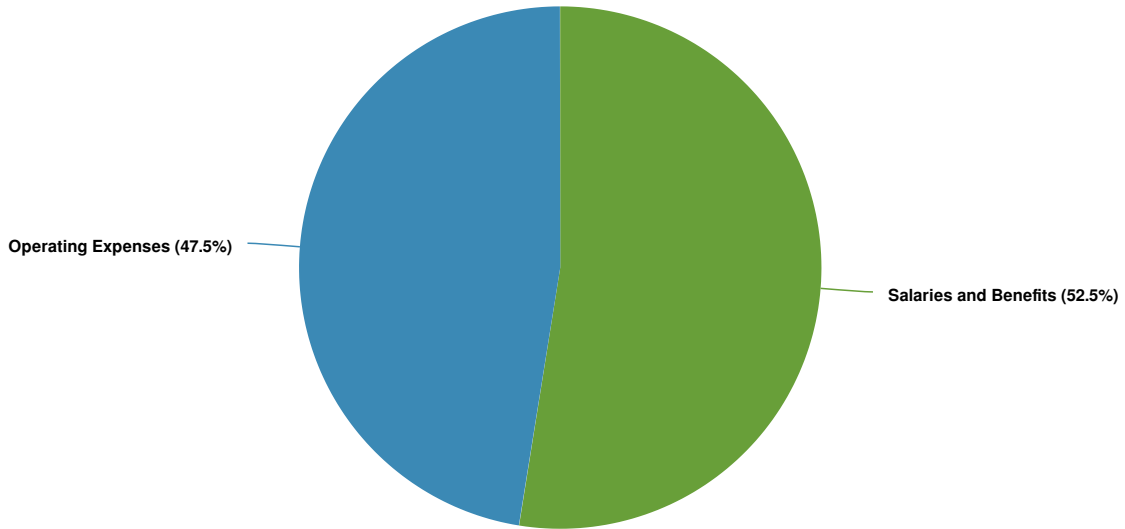
\$88,910 **-\$500**
(-0.56% vs. prior year)

Coroner Proposed and Historical Budget vs. Actual

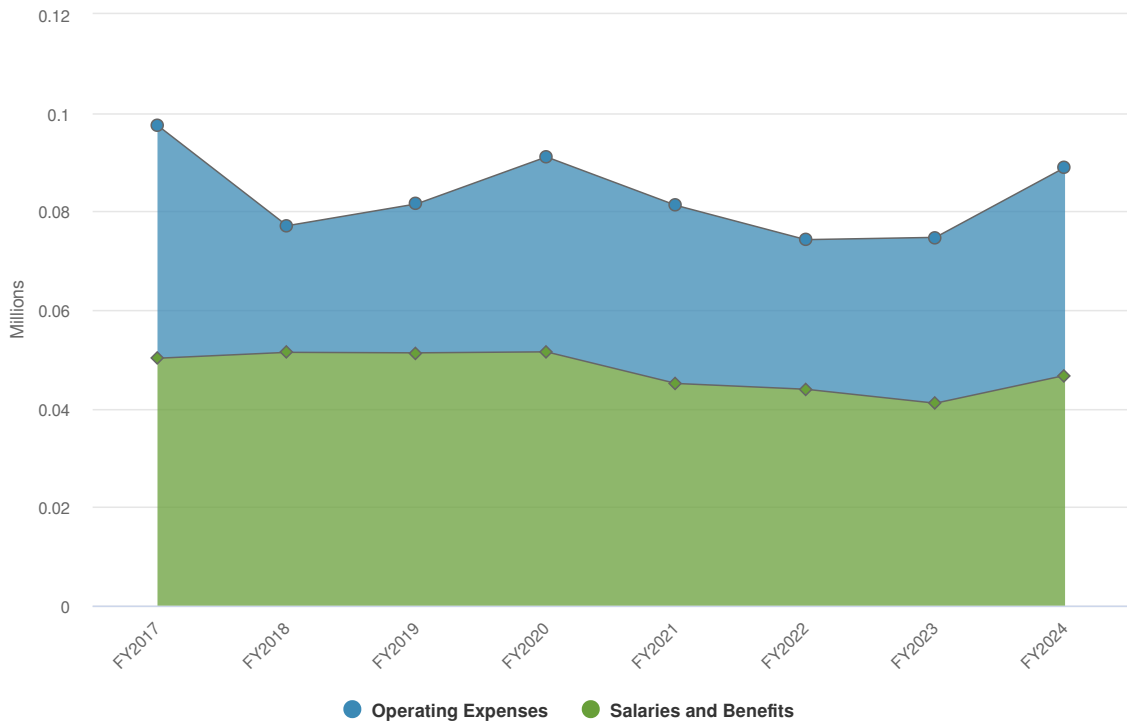


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Chief Deputy Coroner Salary	001-151-5090-000	\$2,750.00	\$3,000.00	\$3,000.00	0%	
Salaries Permanent	001-151-5206-000	\$38,316.02	\$42,436.00	\$43,709.10	3%	
Total Salaries and Benefits:		\$41,066.02	\$45,436.00	\$46,709.10	2.8%	
Operating Expenses						
Medical Exams Other Svcs	001-151-5315-000	\$23,992.98	\$29,800.00	\$28,526.90	-4.3%	
Deputy Coroners Fees	001-151-5320-000	\$200.00	\$1,500.00	\$1,500.00	0%	
Body Transfer	001-151-5345-000	\$2,200.00	\$1,800.00	\$1,800.00	0%	
Office Supplies	001-151-5424-000	\$0.00	\$714.00	\$714.00	0%	
Mileage	001-151-5430-000	\$4,898.29	\$6,500.00	\$6,000.00	-7.7%	
Education/Training	001-151-5433-000	\$270.57	\$1,000.00	\$1,000.00	0%	
Telephone	001-151-5436-000	\$983.79	\$1,200.00	\$1,200.00	0%	
Postage	001-151-5439-000	\$0.00	\$100.00	\$100.00	0%	
Office Rent	001-151-5441-000	\$1,100.00	\$1,200.00	\$1,200.00	0%	
Bond Ins/Notary	001-151-5455-000	\$0.00	\$10.00	\$10.00	0%	
Coroners Jurors Fees	001-151-5485-000	\$0.00	\$150.00	\$150.00	0%	
Total Operating Expenses:		\$33,645.63	\$43,974.00	\$42,200.90	-4%	
Total Expense Objects:		\$74,711.65	\$89,410.00	\$88,910.00	-0.6%	



Total Sheriff Department Budget



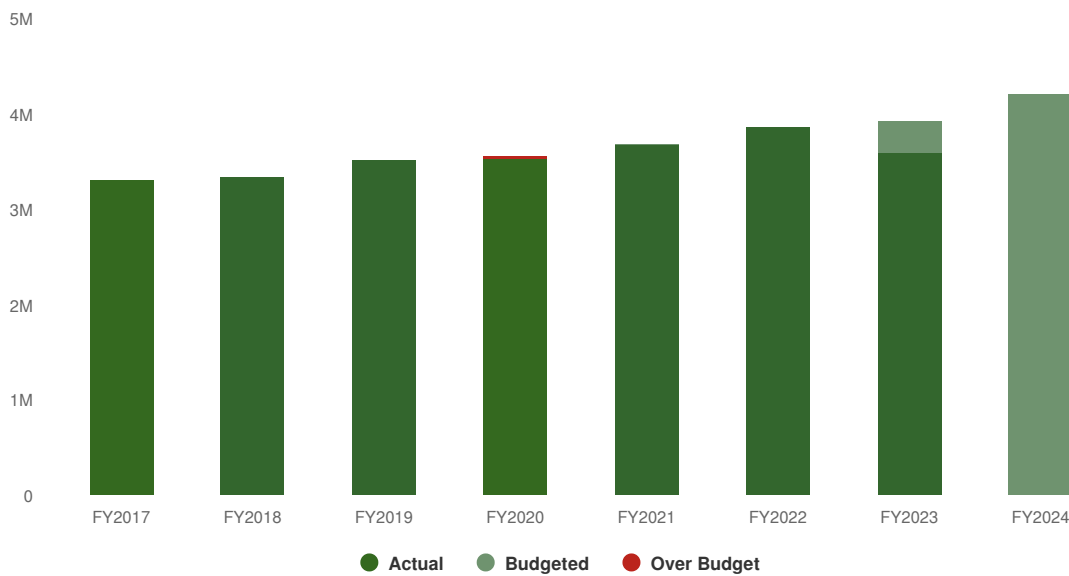
Shawn Kahl
Sheriff

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

Expenditures Summary

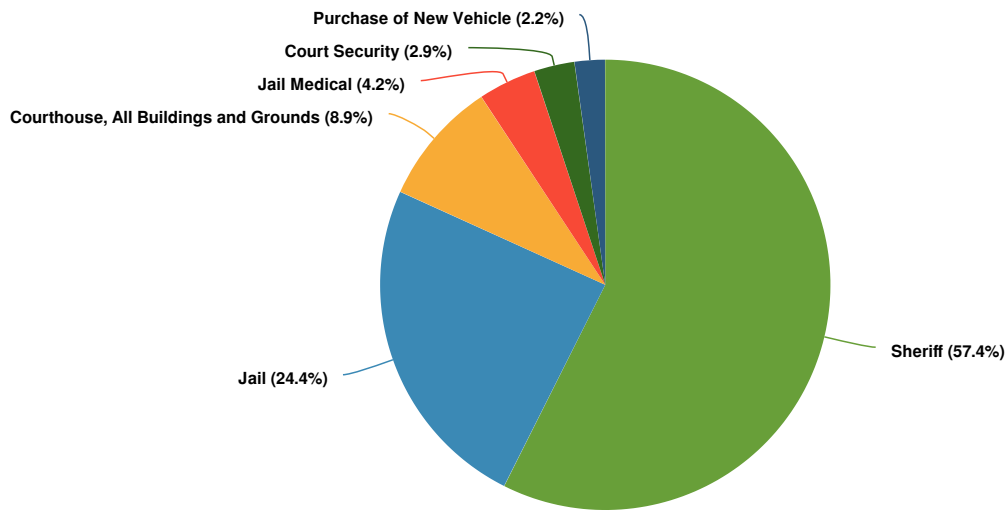
\$4,221,140 **\$294,663**
(7.50% vs. prior year)

Total Sheriff Department Budget Proposed and Historical Budget vs. Actual

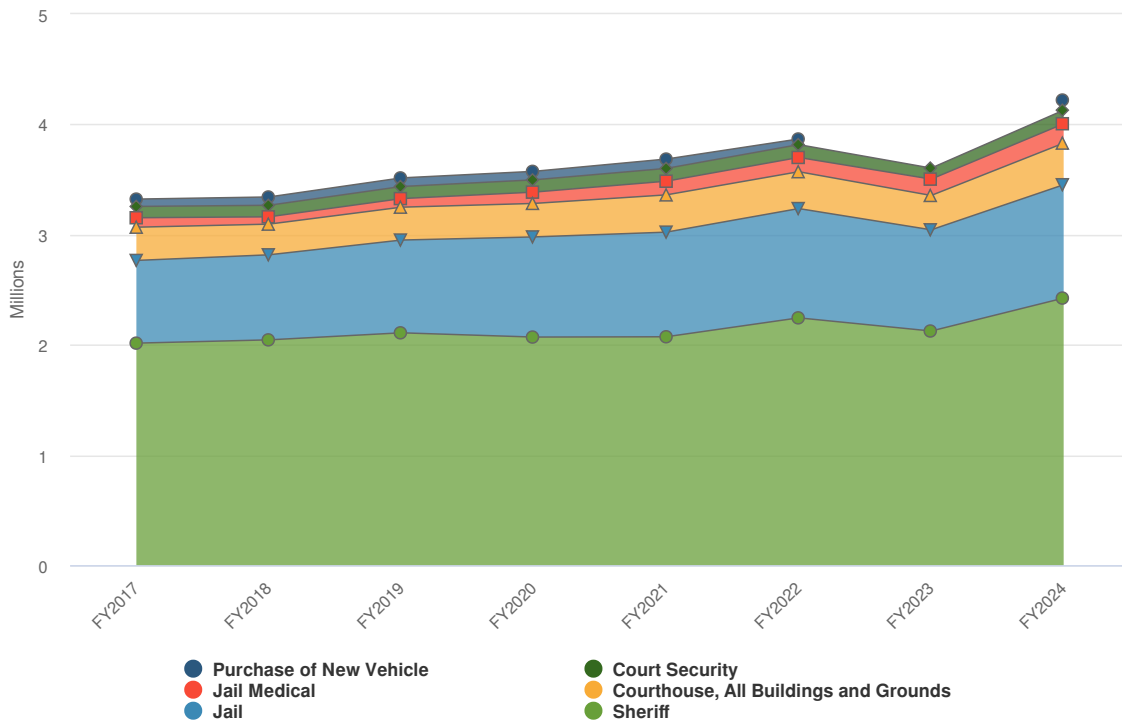


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expenditures						
Public Safety and Corrections						
Sheriff Department						
Courthouse, All Buildings and Grounds						
Salaries Overtime	001-113-5025-000	\$1,097.07	\$0.00	\$2,000.00	N/A	
Salaries - Holiday Overtime	001-113-5035-000	\$1,450.15	\$0.00	\$2,000.00	N/A	
Salaries Permanent	001-113-5206-000	\$89,924.26	\$105,000.00	\$98,960.90	-5.8%	
Staple Supplies	001-113-5255-000	\$16,372.06	\$18,500.00	\$19,425.00	5%	
Repair Supplies/Parts	001-113-5260-000	\$9,516.58	\$14,500.00	\$15,225.00	5%	
Water Bills	001-113-5370-000	\$35,042.09	\$32,500.00	\$39,900.00	22.8%	
Waste Disposal Service	001-113-5380-000	\$3,469.70	\$2,700.00	\$3,200.00	18.5%	
Routine Monthly Services	001-113-5385-000	\$5,425.20	\$5,800.00	\$6,300.00	8.6%	
Equipment Repair	001-113-5410-000	\$18,755.59	\$34,800.00	\$36,500.00	4.9%	
Office Supplies	001-113-5424-000	\$0.00	\$2,030.00	\$2,000.00	-1.5%	
Utilities	001-113-5432-000	\$113,465.68	\$115,000.00	\$123,500.00	7.4%	
Telephone	001-113-5436-000	\$17,230.33	\$16,300.00	\$19,500.00	19.6%	
Miscellaneous	001-113-5495-000	\$0.00	\$3,000.00	\$3,000.00	0%	
Purchase of Equipment	001-113-5535-000	\$0.00	\$1,015.00	\$1,200.00	18.2%	
Building Maintenance	001-113-5580-000	\$0.00	\$5,000.00	\$5,000.00	0%	
Total Courthouse, All Buildings and Grounds:		\$311,748.71	\$356,145.00	\$377,710.90	6.1%	
Purchase of New Vehicle						
Purchase of Vehicle	001-161-5530-000	\$0.00	\$0.00	\$92,000.00	N/A	
Total Purchase of New Vehicle:		\$0.00	\$0.00	\$92,000.00	N/A	
Court Security						
Salaries-Overtime	001-171-5025-000	\$784.84	\$0.00	\$800.00	N/A	
Salaries Permanent	001-171-5206-000	\$99,186.46	\$118,160.00	\$122,298.28	3.5%	



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Total Court Security:		\$99,971.30	\$118,160.00	\$123,098.28	4.2%	
Jail Medical						
Medical Expense of Inmates	001-181-5445-000	\$148,445.42	\$135,000.00	\$176,000.00	30.4%	
Total Jail Medical:		\$148,445.42	\$135,000.00	\$176,000.00	30.4%	
Sheriff						
Salaries-Temporary	001-211-5015-000	\$0.00	\$18,300.00	\$18,300.00	0%	
Salaries-Overtime	001-211-5025-000	\$93,310.77	\$79,070.40	\$79,070.40	0%	
Salaries - Holiday Overtime	001-211-5035-000	\$62,834.87	\$73,892.37	\$73,892.37	0%	
Salaries Permanent	001-211-5206-000	\$1,697,297.93	\$1,848,768.07	\$1,922,209.87	4%	
Food	001-211-5230-000	\$1,578.55	\$4,000.00	\$4,000.00	0%	
Shredding Services	001-211-5395-000	\$151.96	\$500.00	\$500.00	0%	
bank charges	001-211-5400-000	\$422.98	\$0.00	\$0.00	0%	
Equipment Repair	001-211-5410-000	\$0.00	\$1,045.00	\$1,045.00	0%	
Vehicle Expense	001-211-5420-000	\$160,132.24	\$185,000.00	\$190,000.00	2.7%	
Office Supplies	001-211-5424-000	\$15,167.82	\$15,000.00	\$15,000.00	0%	
Radio Equipment	001-211-5428-000	\$0.00	\$5,000.00	\$5,000.00	0%	
Mileage	001-211-5430-000	\$1,262.00	\$3,045.00	\$3,045.00	0%	
Education/Training	001-211-5433-000	\$18,015.11	\$19,500.00	\$19,500.00	0%	
Uniform Allowance	001-211-5434-000	\$15,909.13	\$19,000.00	\$19,000.00	0%	
Telephone	001-211-5436-000	\$2,844.86	\$3,713.35	\$3,713.35	0%	
Bond Ins/Notary	001-211-5455-000	\$2.00	\$500.00	\$500.00	0%	
K-9	001-211-5490-000	\$329.65	\$500.00	\$800.00	60%	
Miscellaneous	001-211-5495-000	\$0.00	\$15,000.00	\$15,000.00	0%	
Computer Purchase, Exp, Update	001-211-5505-000	\$0.00	\$3,000.00	\$3,000.00	0%	
Computer Tech Support	001-211-5510-000	\$2,408.52	\$3,000.00	\$3,000.00	0%	

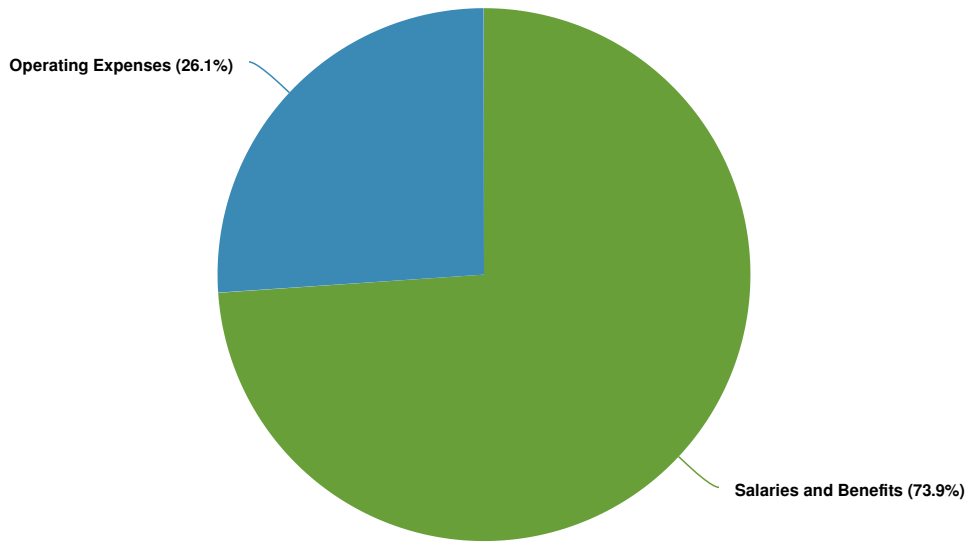


Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Computer Hardware	001-211-5515-000	\$5,329.50	\$1,000.00	\$1,500.00	50%	
Computer Maint. Agreements	001-211-5520-000	\$9,828.00	\$10,500.00	\$10,500.00	0%	
Investigation Div. Supplies	001-211-5545-000	\$219.75	\$507.50	\$507.50	0%	
Investigation Div. Equip.	001-211-5550-000	\$321.48	\$1,500.00	\$1,500.00	0%	
Deputy's Equipment	001-211-5555-000	\$10,539.02	\$6,090.00	\$10,000.00	64.2%	
Empl Uniform & Equip Damage	001-211-5565-000	\$3,203.96	\$2,000.00	\$2,500.00	25%	
Office Machine Rental	001-211-5655-000	\$0.00	\$1,015.00	\$1,015.00	0%	
Lease Agreement	001-211-5680-000	\$23,485.49	\$1,015.00	\$19,500.00	1,821.2%	
Total Sheriff:		\$2,124,595.59	\$2,321,461.69	\$2,423,598.49	4.4%	
Jail						
Salaries - Temporary	001-215-5015-000	\$7,982.67	\$0.00	\$18,000.00	N/A	
Salaries-Overtime	001-215-5025-000	\$32,046.61	\$72,900.00	\$27,000.00	-63%	
Salaries - Holiday Overtime	001-215-5035-000	\$32,338.44	\$30,000.00	\$33,000.00	10%	
Salaries Permanent	001-215-5206-000	\$635,338.87	\$704,810.70	\$723,227.75	2.6%	
Food	001-215-5230-000	\$169,234.03	\$155,000.00	\$185,000.00	19.4%	
Housing Inmates Other County	001-215-5375-000	\$31,277.48	\$9,000.00	\$30,000.00	233.3%	
Lodge & Meals/Convey Prisoners	001-215-5390-000	\$168.99	\$0.00	\$500.00	N/A	
Office Supplies	001-215-5424-000	\$10,233.92	\$24,000.00	\$12,005.00	-50%	
Total Jail:		\$918,621.01	\$995,710.70	\$1,028,732.75	3.3%	
Total Sheriff Department:		\$3,603,382.03	\$3,926,477.39	\$4,221,140.42	7.5%	
Total Public Safety and Corrections:		\$3,603,382.03	\$3,926,477.39	\$4,221,140.42	7.5%	
Total Expenditures:		\$3,603,382.03	\$3,926,477.39	\$4,221,140.42	7.5%	

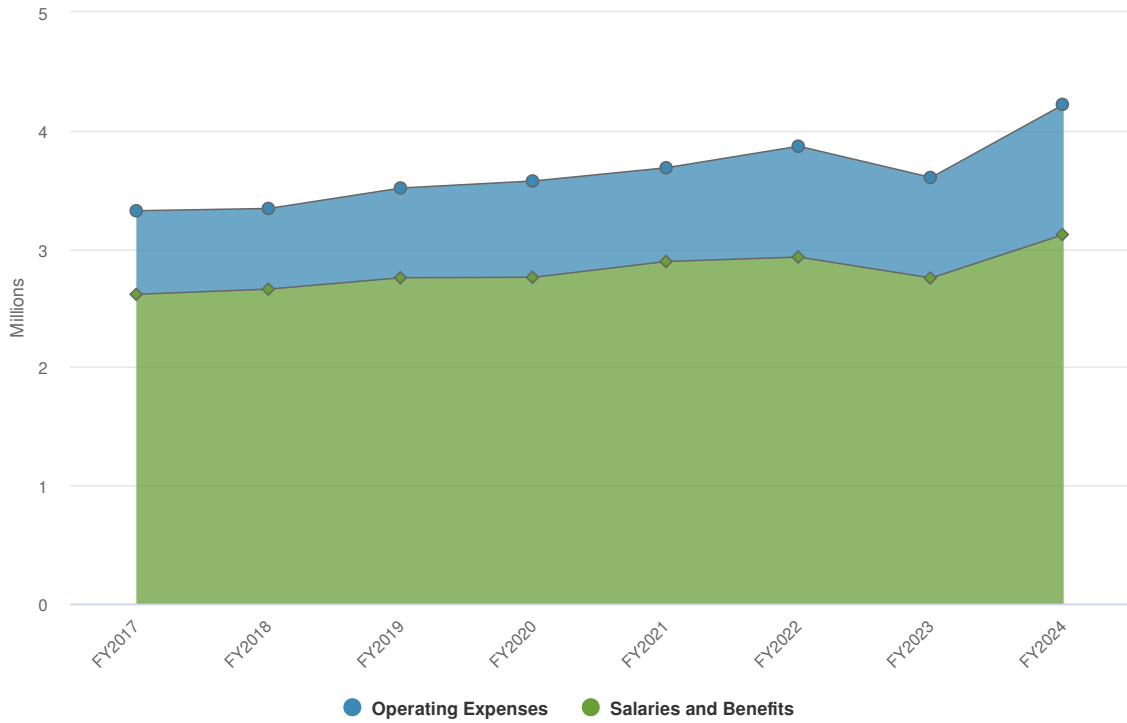


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries Overtime	001-113-5025-000	\$1,097.07	\$0.00	\$2,000.00	N/A	
Salaries - Holiday Overtime	001-113-5035-000	\$1,450.15	\$0.00	\$2,000.00	N/A	
Salaries Permanent	001-113-5206-000	\$89,924.26	\$105,000.00	\$98,960.90	-5.8%	
Salaries-Overtime	001-171-5025-000	\$784.84	\$0.00	\$800.00	N/A	
Salaries Permanent	001-171-5206-000	\$99,186.46	\$118,160.00	\$122,298.28	3.5%	
Salaries-Temporary	001-211-5015-000	\$0.00	\$18,300.00	\$18,300.00	0%	
Salaries-Overtime	001-211-5025-000	\$93,310.77	\$79,070.40	\$79,070.40	0%	
Salaries - Holiday Overtime	001-211-5035-000	\$62,834.87	\$73,892.37	\$73,892.37	0%	
Salaries Permanent	001-211-5206-000	\$1,697,297.93	\$1,848,768.07	\$1,922,209.87	4%	
Salaries - Temporary	001-215-5015-000	\$7,982.67	\$0.00	\$18,000.00	N/A	
Salaries-Overtime	001-215-5025-000	\$32,046.61	\$72,900.00	\$27,000.00	-63%	
Salaries - Holiday Overtime	001-215-5035-000	\$32,338.44	\$30,000.00	\$33,000.00	10%	
Salaries Permanent	001-215-5206-000	\$635,338.87	\$704,810.70	\$723,227.75	2.6%	
Total Salaries and Benefits:		\$2,753,592.94	\$3,050,901.54	\$3,120,759.57	2.3%	
Operating Expenses						
Staple Supplies	001-113-5255-000	\$16,372.06	\$18,500.00	\$19,425.00	5%	
Repair Supplies/Parts	001-113-5260-000	\$9,516.58	\$14,500.00	\$15,225.00	5%	
Water Bills	001-113-5370-000	\$35,042.09	\$32,500.00	\$39,900.00	22.8%	
Waste Disposal Service	001-113-5380-000	\$3,469.70	\$2,700.00	\$3,200.00	18.5%	
Routine Monthly Services	001-113-5385-000	\$5,425.20	\$5,800.00	\$6,300.00	8.6%	
Equipment Repair	001-113-5410-000	\$18,755.59	\$34,800.00	\$36,500.00	4.9%	
Office Supplies	001-113-5424-000	\$0.00	\$2,030.00	\$2,000.00	-1.5%	
Utilities	001-113-5432-000	\$113,465.68	\$115,000.00	\$123,500.00	7.4%	
Telephone	001-113-5436-000	\$17,230.33	\$16,300.00	\$19,500.00	19.6%	



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Miscellaneous	001-113-5495-000	\$0.00	\$3,000.00	\$3,000.00	0%	
Purchase of Equipment	001-113-5535-000	\$0.00	\$1,015.00	\$1,200.00	18.2%	
Building Maintenance	001-113-5580-000	\$0.00	\$5,000.00	\$5,000.00	0%	
Purchase of Vehicle	001-161-5530-000	\$0.00	\$0.00	\$92,000.00	N/A	
Medical Expense of Inmates	001-181-5445-000	\$148,445.42	\$135,000.00	\$176,000.00	30.4%	
Food	001-211-5230-000	\$1,578.55	\$4,000.00	\$4,000.00	0%	
Shredding Services	001-211-5395-000	\$151.96	\$500.00	\$500.00	0%	
bank charges	001-211-5400-000	\$422.98	\$0.00	\$0.00	0%	
Equipment Repair	001-211-5410-000	\$0.00	\$1,045.00	\$1,045.00	0%	
Vehicle Expense	001-211-5420-000	\$160,132.24	\$185,000.00	\$190,000.00	2.7%	
Office Supplies	001-211-5424-000	\$15,167.82	\$15,000.00	\$15,000.00	0%	
Radio Equipment	001-211-5428-000	\$0.00	\$5,000.00	\$5,000.00	0%	
Mileage	001-211-5430-000	\$1,262.00	\$3,045.00	\$3,045.00	0%	
Education/Training	001-211-5433-000	\$18,015.11	\$19,500.00	\$19,500.00	0%	
Uniform Allowance	001-211-5434-000	\$15,909.13	\$19,000.00	\$19,000.00	0%	
Telephone	001-211-5436-000	\$2,844.86	\$3,713.35	\$3,713.35	0%	
Bond Ins/Notary	001-211-5455-000	\$2.00	\$500.00	\$500.00	0%	
K-9	001-211-5490-000	\$329.65	\$500.00	\$800.00	60%	
Miscellaneous	001-211-5495-000	\$0.00	\$15,000.00	\$15,000.00	0%	
Computer Purchase, Exp, Update	001-211-5505-000	\$0.00	\$3,000.00	\$3,000.00	0%	
Computer Tech Support	001-211-5510-000	\$2,408.52	\$3,000.00	\$3,000.00	0%	
Computer Hardware	001-211-5515-000	\$5,329.50	\$1,000.00	\$1,500.00	50%	
Computer Maint. Agreements	001-211-5520-000	\$9,828.00	\$10,500.00	\$10,500.00	0%	
Investigation Div. Supplies	001-211-5545-000	\$219.75	\$507.50	\$507.50	0%	
Investigation Div. Equip.	001-211-5550-000	\$321.48	\$1,500.00	\$1,500.00	0%	



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Deputy's Equipment	001-211-5555-000	\$10,539.02	\$6,090.00	\$10,000.00	64.2%	
Empl Uniform & Equip Damage	001-211-5565-000	\$3,203.96	\$2,000.00	\$2,500.00	25%	
Office Machine Rental	001-211-5655-000	\$0.00	\$1,015.00	\$1,015.00	0%	
Lease Agreement	001-211-5680-000	\$23,485.49	\$1,015.00	\$19,500.00	1,821.2%	
Food	001-215-5230-000	\$169,234.03	\$155,000.00	\$185,000.00	19.4%	
Housing Inmates Other County	001-215-5375-000	\$31,277.48	\$9,000.00	\$30,000.00	233.3%	
Lodge & Meals/Convey Prisoners	001-215-5390-000	\$168.99	\$0.00	\$500.00	N/A	
Office Supplies	001-215-5424-000	\$10,233.92	\$24,000.00	\$12,005.00	-50%	
Total Operating Expenses:		\$849,789.09	\$875,575.85	\$1,100,380.85	25.7%	
Total Expense Objects:		\$3,603,382.03	\$3,926,477.39	\$4,221,140.42	7.5%	



Courthouse, All Buildings and Grounds



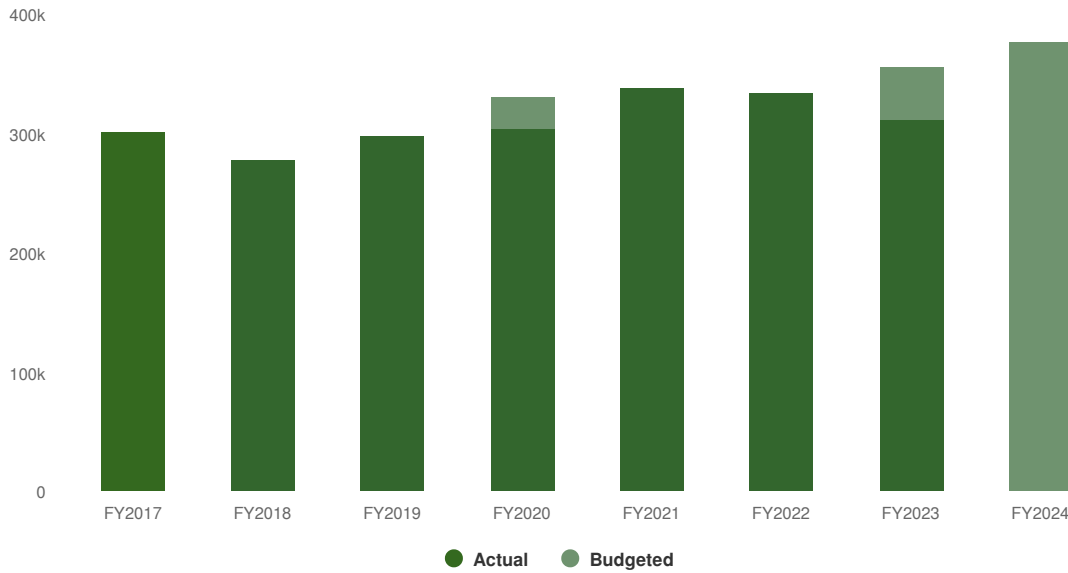
Shawn Kahl
Sheriff

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

Expenditures Summary

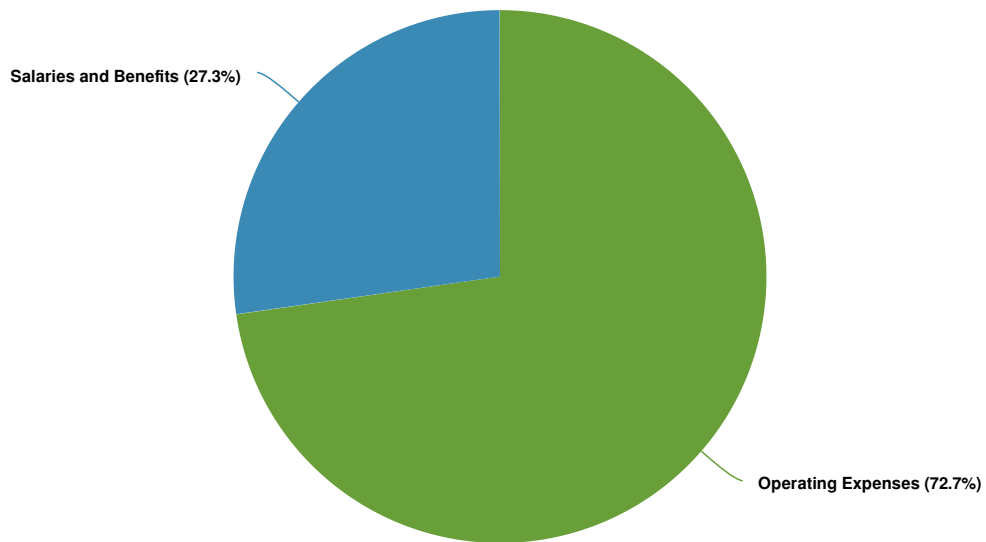
\$377,711 **\$21,566**
(6.06% vs. prior year)

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

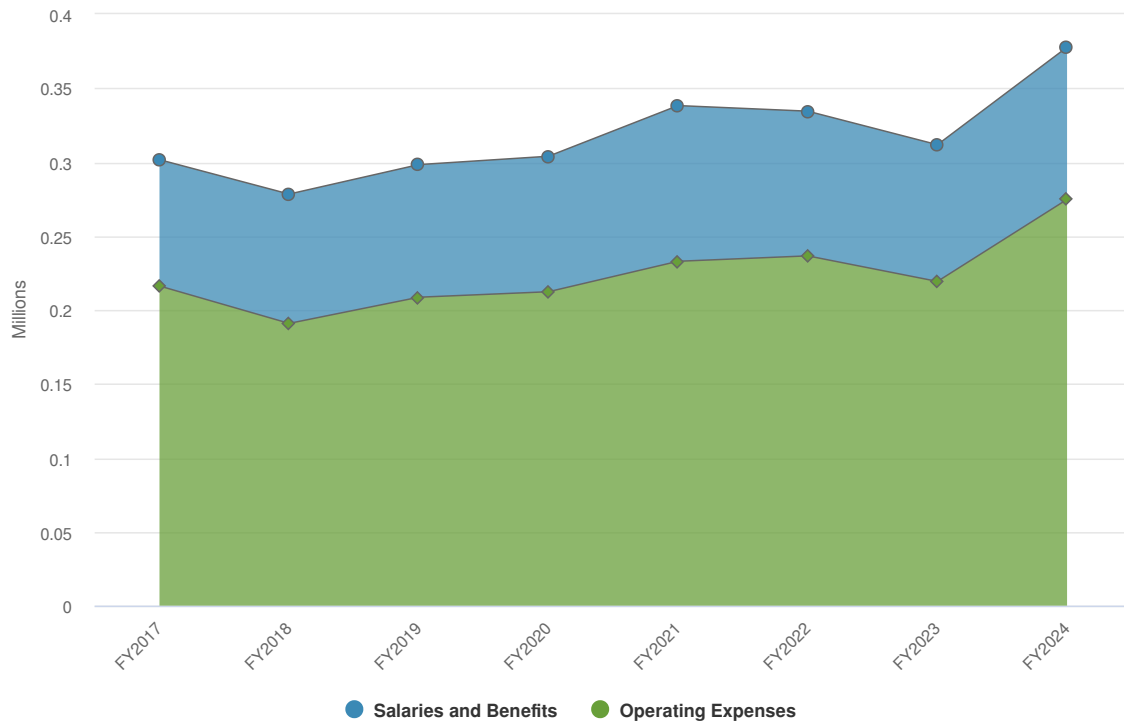


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries Overtime	001-113-5025-000	\$1,097.07	\$0.00	\$2,000.00	N/A	
Salaries - Holiday Overtime	001-113-5035-000	\$1,450.15	\$0.00	\$2,000.00	N/A	
Salaries Permanent	001-113-5206-000	\$89,924.26	\$105,000.00	\$98,960.90	-5.8%	
Total Salaries and Benefits:		\$92,471.48	\$105,000.00	\$102,960.90	-1.9%	
Operating Expenses						
Staple Supplies	001-113-5255-000	\$16,372.06	\$18,500.00	\$19,425.00	5%	
Repair Supplies/Parts	001-113-5260-000	\$9,516.58	\$14,500.00	\$15,225.00	5%	
Water Bills	001-113-5370-000	\$35,042.09	\$32,500.00	\$39,900.00	22.8%	
Waste Disposal Service	001-113-5380-000	\$3,469.70	\$2,700.00	\$3,200.00	18.5%	
Routine Monthly Services	001-113-5385-000	\$5,425.20	\$5,800.00	\$6,300.00	8.6%	
Equipment Repair	001-113-5410-000	\$18,755.59	\$34,800.00	\$36,500.00	4.9%	
Office Supplies	001-113-5424-000	\$0.00	\$2,030.00	\$2,000.00	-1.5%	
Utilities	001-113-5432-000	\$113,465.68	\$115,000.00	\$123,500.00	7.4%	
Telephone	001-113-5436-000	\$17,230.33	\$16,300.00	\$19,500.00	19.6%	
Miscellaneous	001-113-5495-000	\$0.00	\$3,000.00	\$3,000.00	0%	
Purchase of Equipment	001-113-5535-000	\$0.00	\$1,015.00	\$1,200.00	18.2%	
Building Maintenance	001-113-5580-000	\$0.00	\$5,000.00	\$5,000.00	0%	
Total Operating Expenses:		\$219,277.23	\$251,145.00	\$274,750.00	9.4%	
Total Expense Objects:		\$311,748.71	\$356,145.00	\$377,710.90	6.1%	



Purchase of New Vehicle



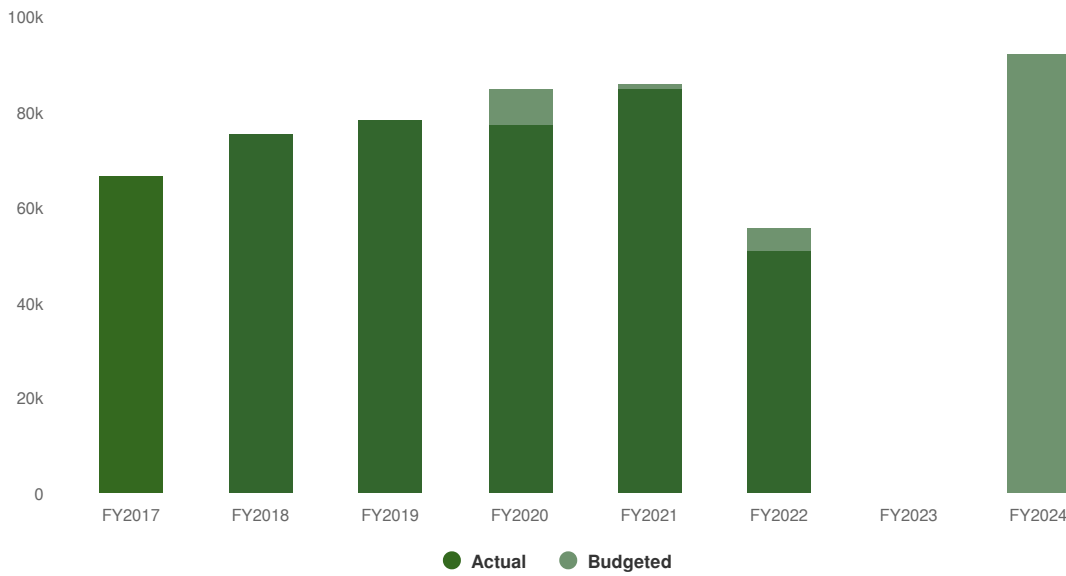
Shawn Kahl
Sheriff

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

Expenditures Summary

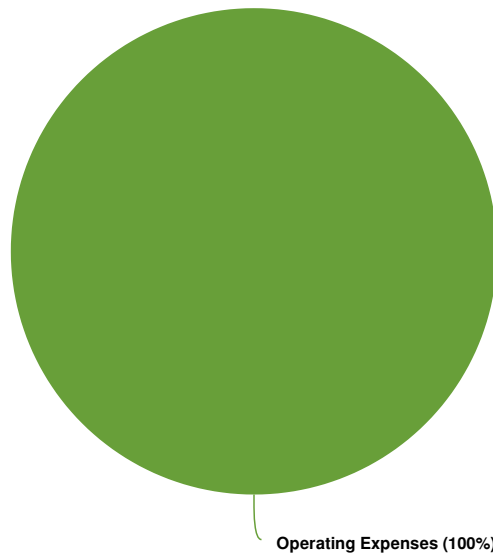
\$92,000 **\$92,000**
(% vs. prior year)

Purchase of New Vehicle Proposed and Historical Budget vs. Actual

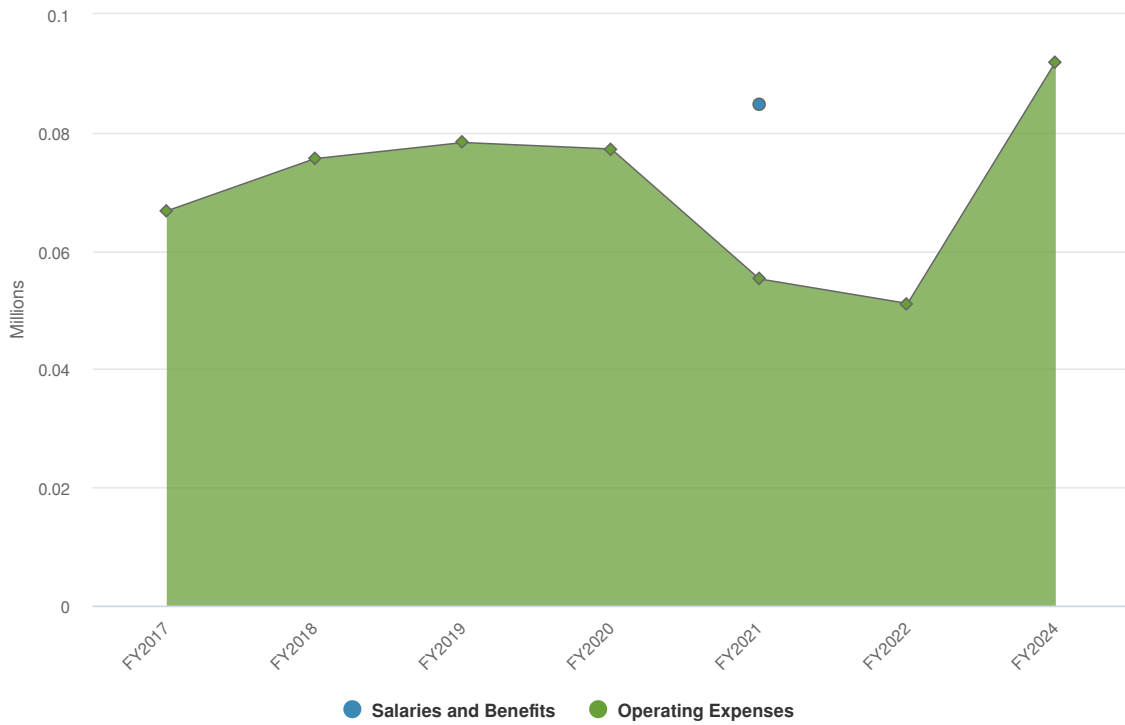


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Operating Expenses						
Purchase of Vehicle	001-161-5530-000	\$0.00	\$0.00	\$92,000.00	N/A	
Total Operating Expenses:		\$0.00	\$0.00	\$92,000.00	N/A	
Total Expense Objects:		\$0.00	\$0.00	\$92,000.00	N/A	

Organizational Chart



Court Security



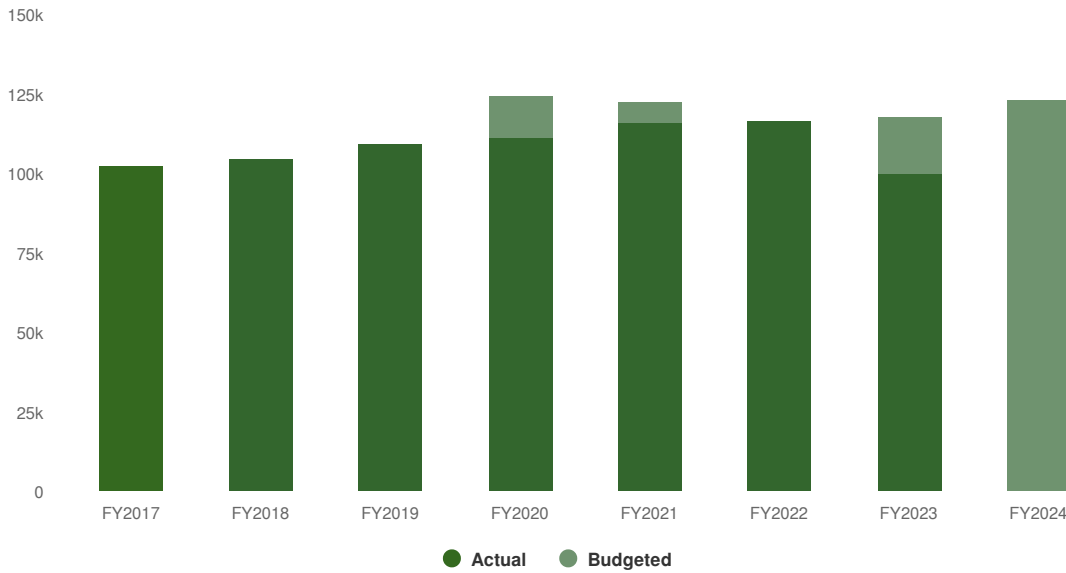
Shawn Kahl
Sheriff

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

Expenditures Summary

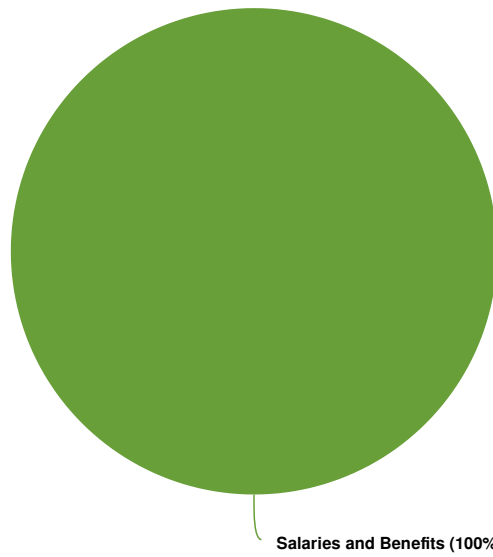
\$123,098 **\$4,938**
(4.18% vs. prior year)

Court Security Proposed and Historical Budget vs. Actual

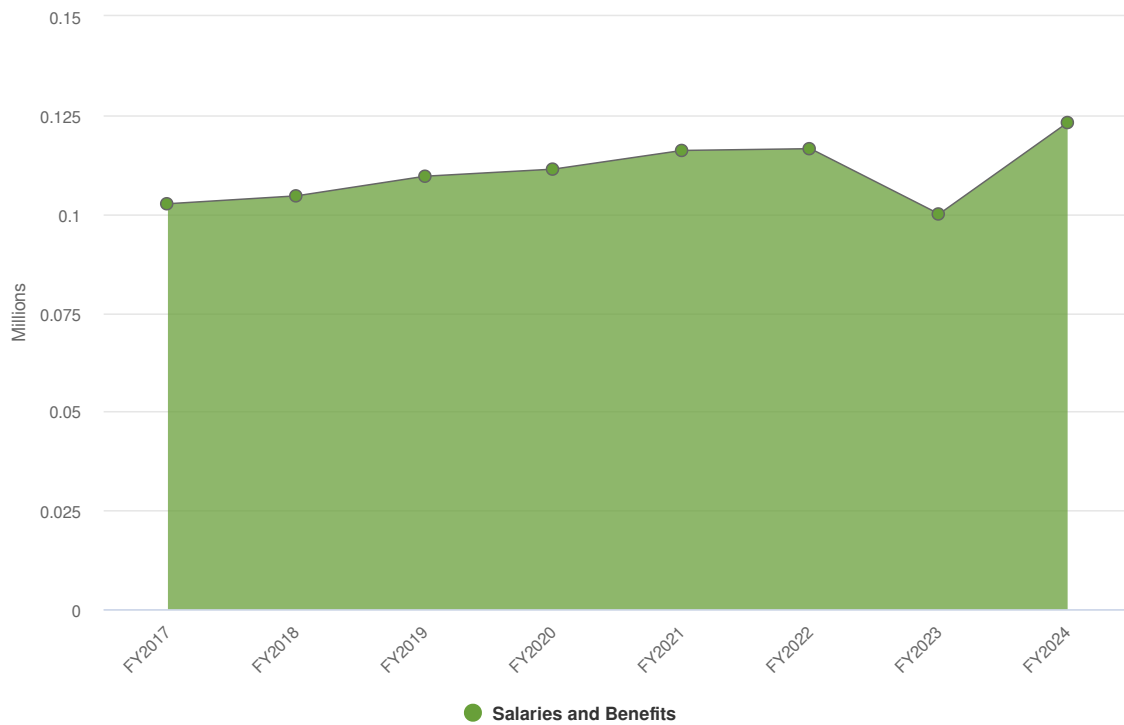


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries-Overtime	001-171-5025-000	\$784.84	\$0.00	\$800.00	N/A	
Salaries Permanent	001-171-5206-000	\$99,186.46	\$118,160.00	\$122,298.28	3.5%	
Total Salaries and Benefits:		\$99,971.30	\$118,160.00	\$123,098.28	4.2%	
Total Expense Objects:		\$99,971.30	\$118,160.00	\$123,098.28	4.2%	



Jail Medical



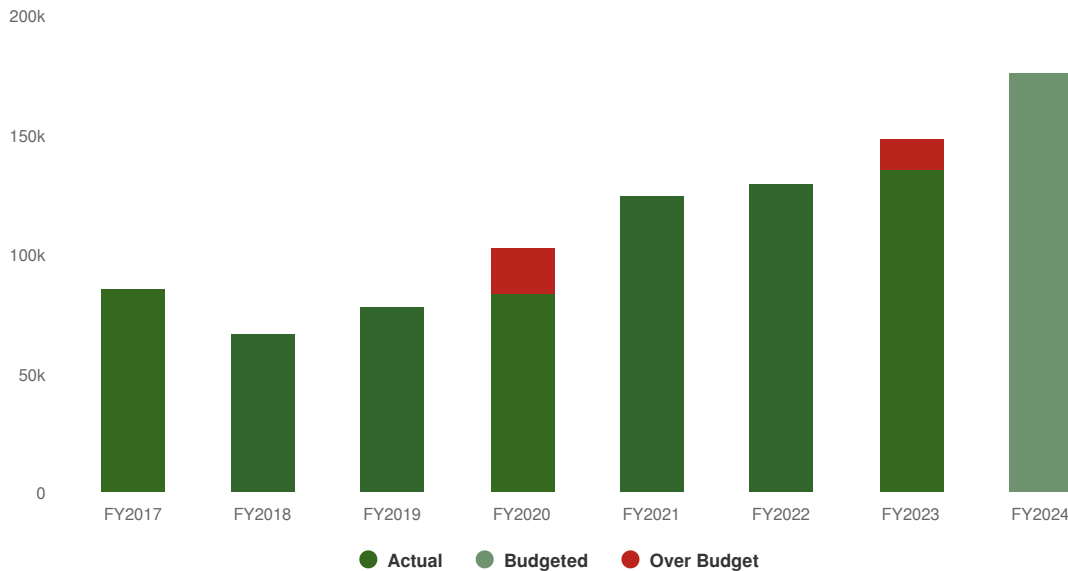
Shawn Kahl
Sheriff

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

Expenditures Summary

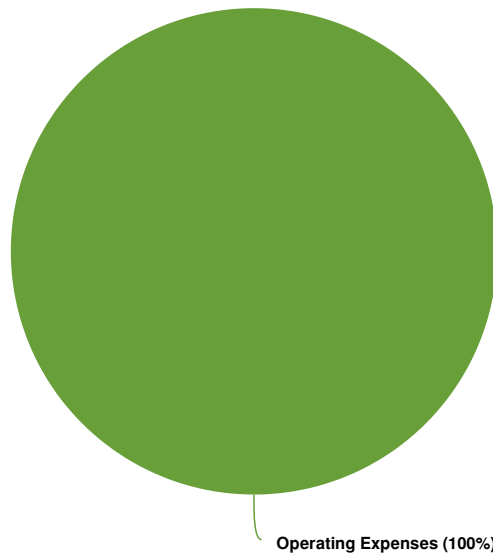
\$176,000 **\$41,000**
(30.37% vs. prior year)

Jail Medical Proposed and Historical Budget vs. Actual

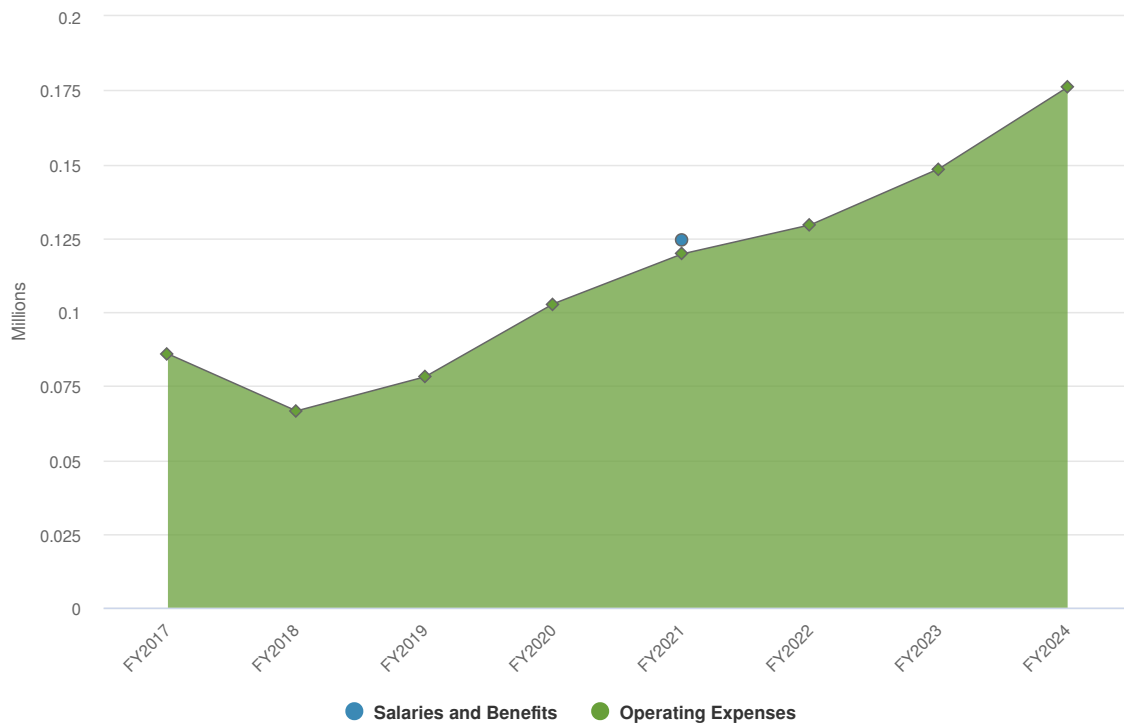


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Operating Expenses						
Medical Expense of Inmates	001-181-5445-000	\$148,445.42	\$135,000.00	\$176,000.00	30.4%	
Total Operating Expenses:		\$148,445.42	\$135,000.00	\$176,000.00	30.4%	
Total Expense Objects:		\$148,445.42	\$135,000.00	\$176,000.00	30.4%	



Sheriff



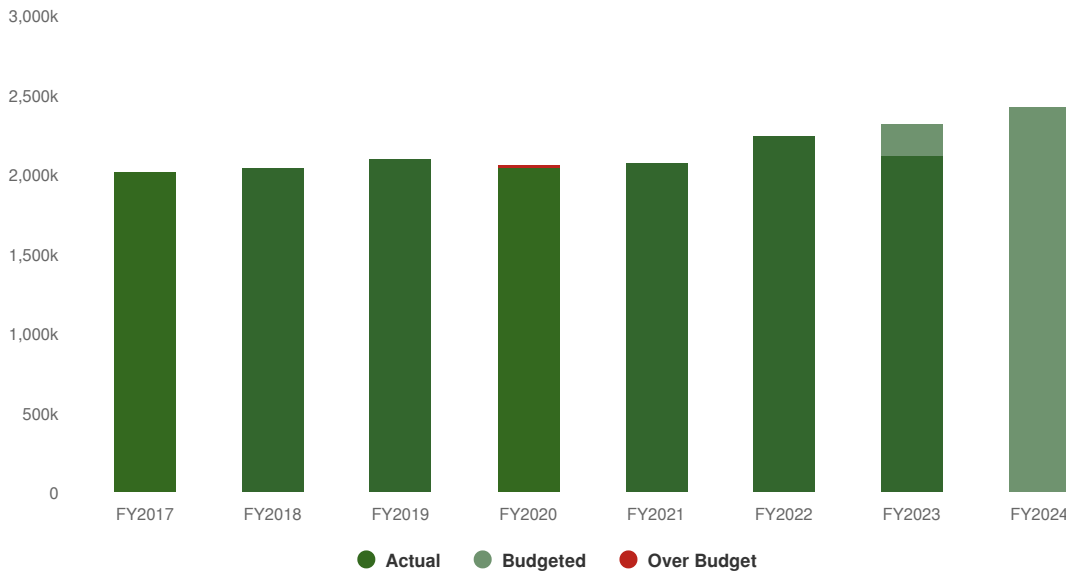
Shawn Kahl
Sheriff

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

Expenditures Summary

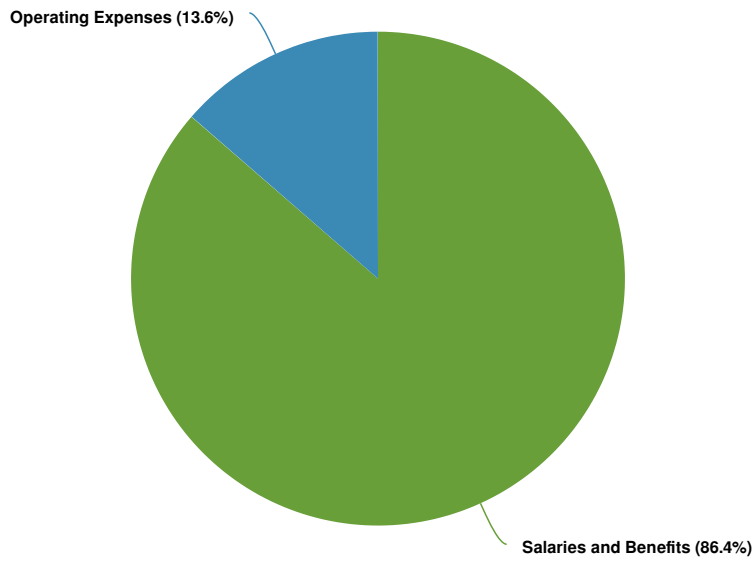
\$2,423,598 **\$102,137**
(4.40% vs. prior year)

Sheriff Proposed and Historical Budget vs. Actual

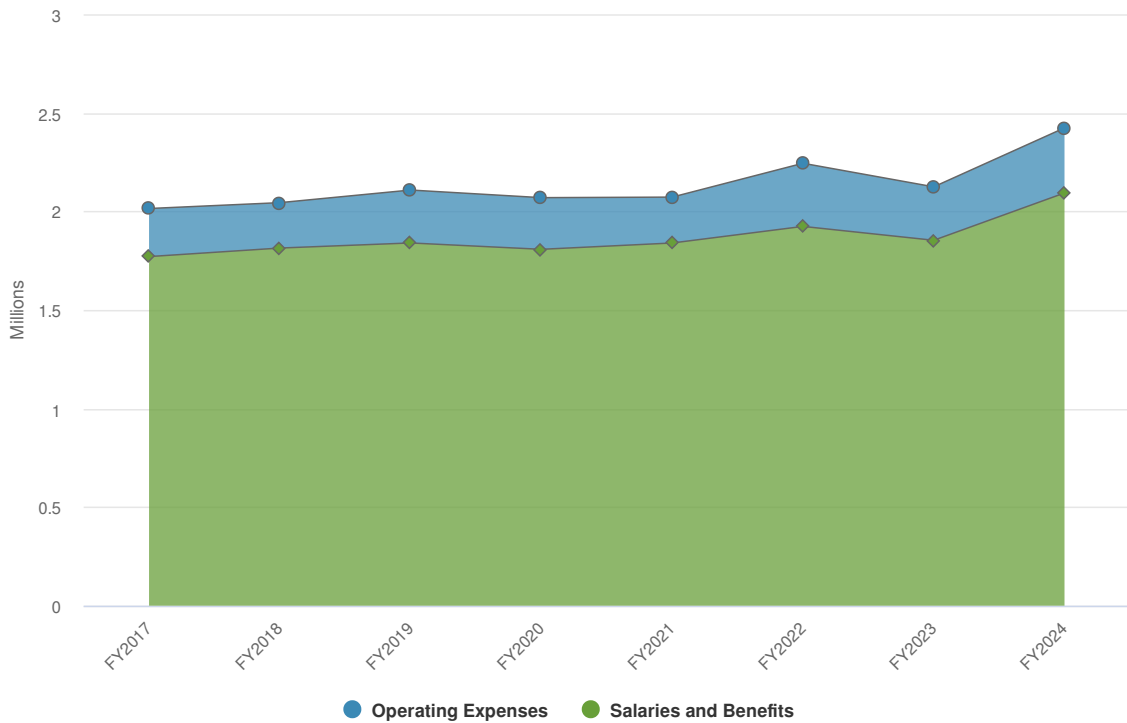


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries-Temporary	001-211-5015-000	\$0.00	\$18,300.00	\$18,300.00	0%	
Salaries-Overtime	001-211-5025-000	\$93,310.77	\$79,070.40	\$79,070.40	0%	
Salaries - Holiday Overtime	001-211-5035-000	\$62,834.87	\$73,892.37	\$73,892.37	0%	
Salaries Permanent	001-211-5206-000	\$1,697,297.93	\$1,848,768.07	\$1,922,209.87	4%	
Total Salaries and Benefits:		\$1,853,443.57	\$2,020,030.84	\$2,093,472.64	3.6%	
Operating Expenses						
Food	001-211-5230-000	\$1,578.55	\$4,000.00	\$4,000.00	0%	
Shredding Services	001-211-5395-000	\$151.96	\$500.00	\$500.00	0%	
bank charges	001-211-5400-000	\$422.98	\$0.00	\$0.00	0%	
Equipment Repair	001-211-5410-000	\$0.00	\$1,045.00	\$1,045.00	0%	
Vehicle Expense	001-211-5420-000	\$160,132.24	\$185,000.00	\$190,000.00	2.7%	
Office Supplies	001-211-5424-000	\$15,167.82	\$15,000.00	\$15,000.00	0%	
Radio Equipment	001-211-5428-000	\$0.00	\$5,000.00	\$5,000.00	0%	
Mileage	001-211-5430-000	\$1,262.00	\$3,045.00	\$3,045.00	0%	
Education/Training	001-211-5433-000	\$18,015.11	\$19,500.00	\$19,500.00	0%	
Uniform Allowance	001-211-5434-000	\$15,909.13	\$19,000.00	\$19,000.00	0%	
Telephone	001-211-5436-000	\$2,844.86	\$3,713.35	\$3,713.35	0%	
Bond Ins/Notary	001-211-5455-000	\$2.00	\$500.00	\$500.00	0%	
K-9	001-211-5490-000	\$329.65	\$500.00	\$800.00	60%	
Miscellaneous	001-211-5495-000	\$0.00	\$15,000.00	\$15,000.00	0%	
Computer Purchase, Exp, Update	001-211-5505-000	\$0.00	\$3,000.00	\$3,000.00	0%	
Computer Tech Support	001-211-5510-000	\$2,408.52	\$3,000.00	\$3,000.00	0%	
Computer Hardware	001-211-5515-000	\$5,329.50	\$1,000.00	\$1,500.00	50%	
Computer Maint. Agreements	001-211-5520-000	\$9,828.00	\$10,500.00	\$10,500.00	0%	



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Investigation Div. Supplies	001-211-5545-000	\$219.75	\$507.50	\$507.50	0%	
Investigation Div. Equip.	001-211-5550-000	\$321.48	\$1,500.00	\$1,500.00	0%	
Deputy's Equipment	001-211-5555-000	\$10,539.02	\$6,090.00	\$10,000.00	64.2%	
Empl Uniform & Equip Damage	001-211-5565-000	\$3,203.96	\$2,000.00	\$2,500.00	25%	
Office Machine Rental	001-211-5655-000	\$0.00	\$1,015.00	\$1,015.00	0%	
Lease Agreement	001-211-5680-000	\$23,485.49	\$1,015.00	\$19,500.00	1,821.2%	
Total Operating Expenses:		\$271,152.02	\$301,430.85	\$330,125.85	9.5%	
Total Expense Objects:		\$2,124,595.59	\$2,321,461.69	\$2,423,598.49	4.4%	



Jail



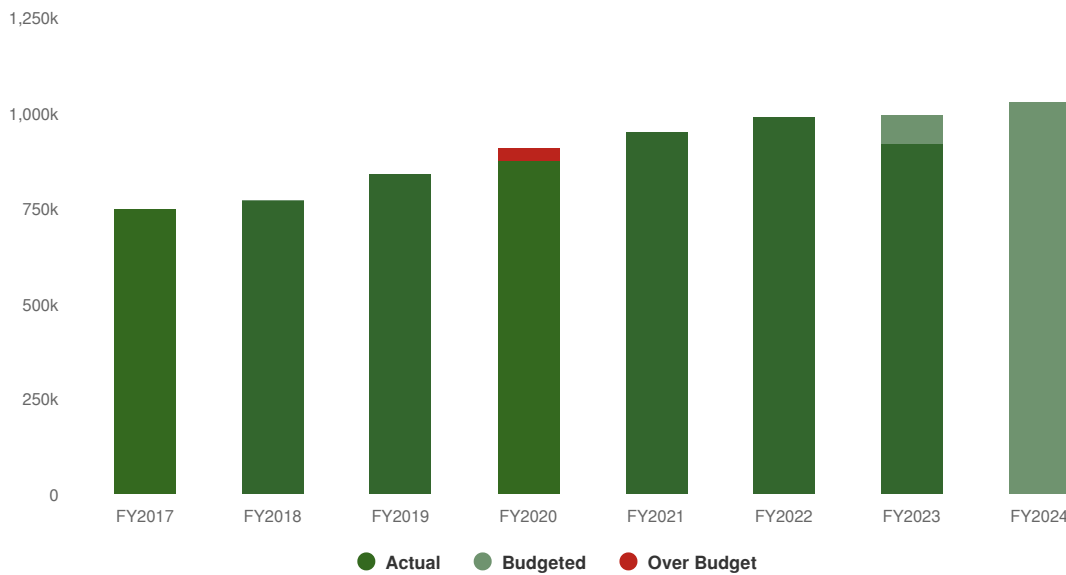
Shawn Kahl
Sheriff

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

Expenditures Summary

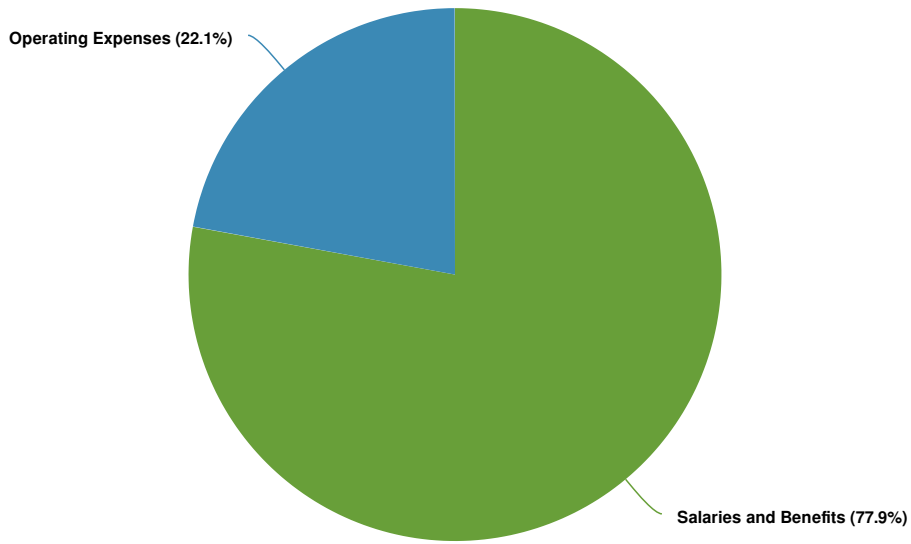
\$1,028,733 **\$33,022**
(3.32% vs. prior year)

Jail Proposed and Historical Budget vs. Actual

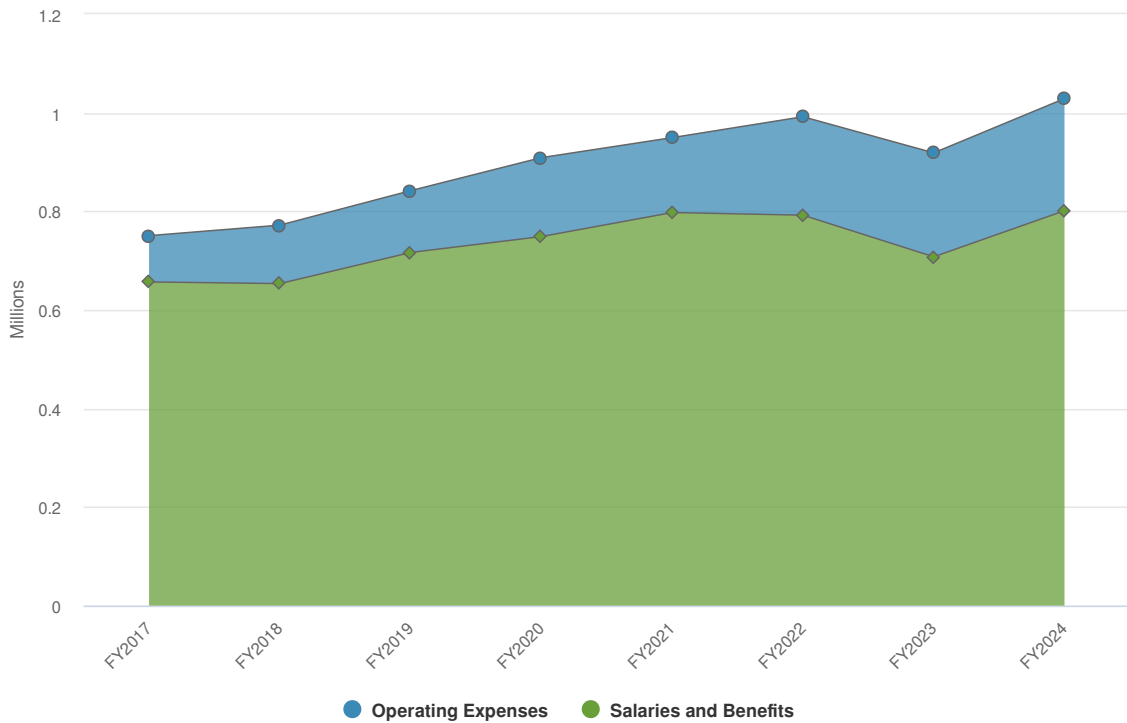


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries - Temporary	001-215-5015-000	\$7,982.67	\$0.00	\$18,000.00	N/A	
Salaries-Overtime	001-215-5025-000	\$32,046.61	\$72,900.00	\$27,000.00	-63%	
Salaries - Holiday Overtime	001-215-5035-000	\$32,338.44	\$30,000.00	\$33,000.00	10%	
Salaries Permanent	001-215-5206-000	\$635,338.87	\$704,810.70	\$723,227.75	2.6%	
Total Salaries and Benefits:		\$707,706.59	\$807,710.70	\$801,227.75	-0.8%	
Operating Expenses						
Food	001-215-5230-000	\$169,234.03	\$155,000.00	\$185,000.00	19.4%	
Housing Inmates Other County	001-215-5375-000	\$31,277.48	\$9,000.00	\$30,000.00	233.3%	
Lodge & Meals/Convey Prisoners	001-215-5390-000	\$168.99	\$0.00	\$500.00	N/A	
Office Supplies	001-215-5424-000	\$10,233.92	\$24,000.00	\$12,005.00	-50%	
Total Operating Expenses:		\$210,914.42	\$188,000.00	\$227,505.00	21%	
Total Expense Objects:		\$918,621.01	\$995,710.70	\$1,028,732.75	3.3%	



Probation



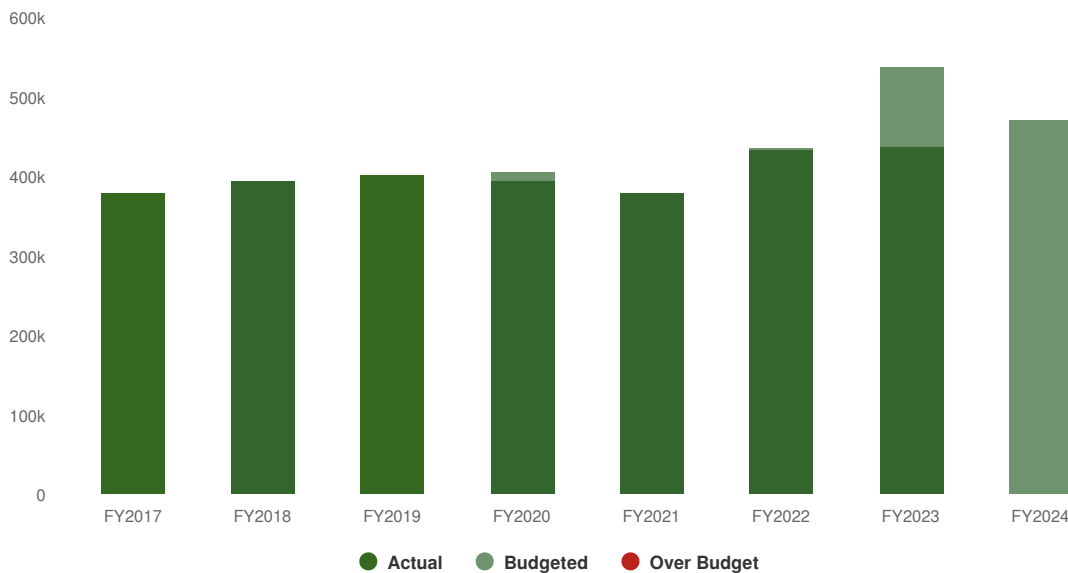
Corinne Briscoe
Chief Probation Officer

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

Expenditures Summary

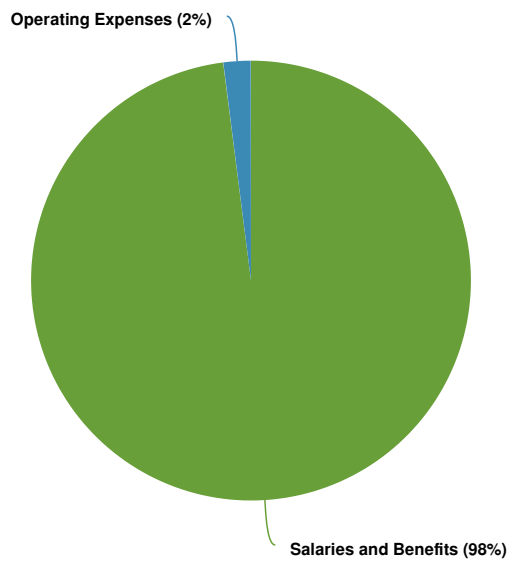
\$472,331 **-\$65,922**
(-12.25% vs. prior year)

Probation Proposed and Historical Budget vs. Actual

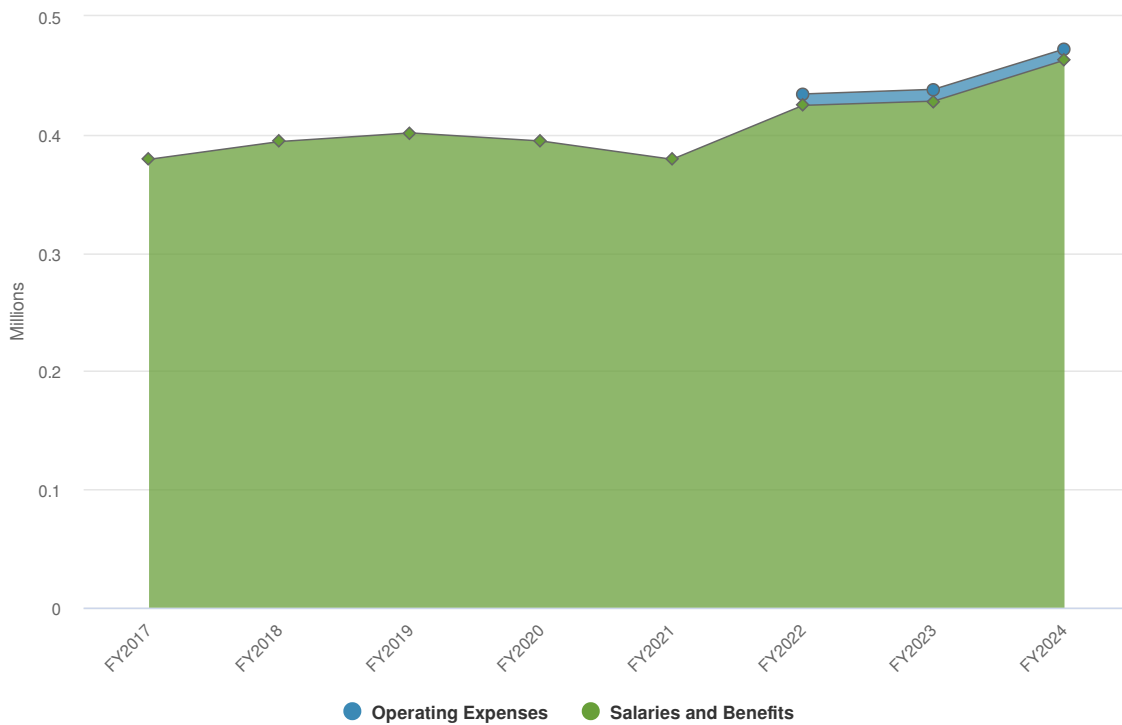


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries Permanent	001-221-5206-000	\$428,203.19	\$528,252.94	\$462,830.55	-12.4%	
Total Salaries and Benefits:		\$428,203.19	\$528,252.94	\$462,830.55	-12.4%	
Operating Expenses						
Office Supplies	001-221-5424-000	\$2,349.73	\$2,000.00	\$2,500.00	25%	
Mileage	001-221-5430-000	\$2,856.56	\$2,500.00	\$2,500.00	0%	
Education/Training	001-221-5433-000	\$1,912.51	\$2,500.00	\$1,500.00	-40%	
Postage	001-221-5439-000	\$492.00	\$500.00	\$500.00	0%	
Purchase of Equipment	001-221-5535-000	\$2,374.59	\$2,500.00	\$2,500.00	0%	
Total Operating Expenses:		\$9,985.39	\$10,000.00	\$9,500.00	-5%	
Total Expense Objects:		\$438,188.58	\$538,252.94	\$472,330.55	-12.2%	



Contractual Services



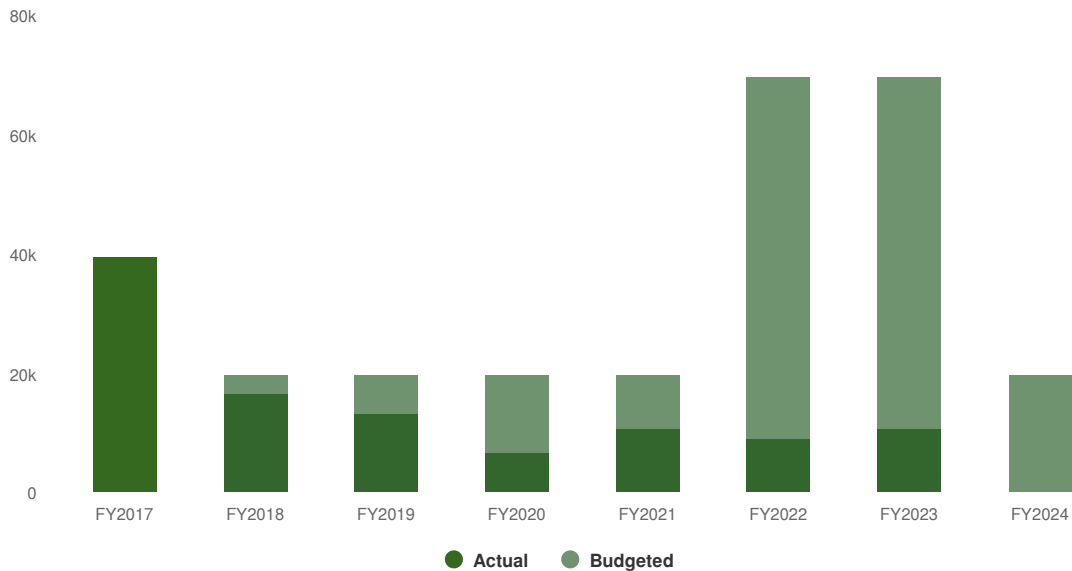
Larry Schmidt
County Board Chair

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, \$50,000 is appropriated for the demolition of the Old Clinic Building north of the Courthouse that the county owns.

Expenditures Summary

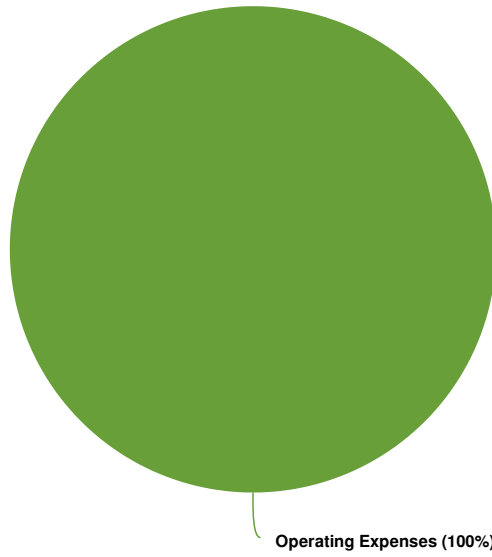
\$19,750 **-\$50,000**
(-71.68% vs. prior year)

Contractual Services Proposed and Historical Budget vs. Actual

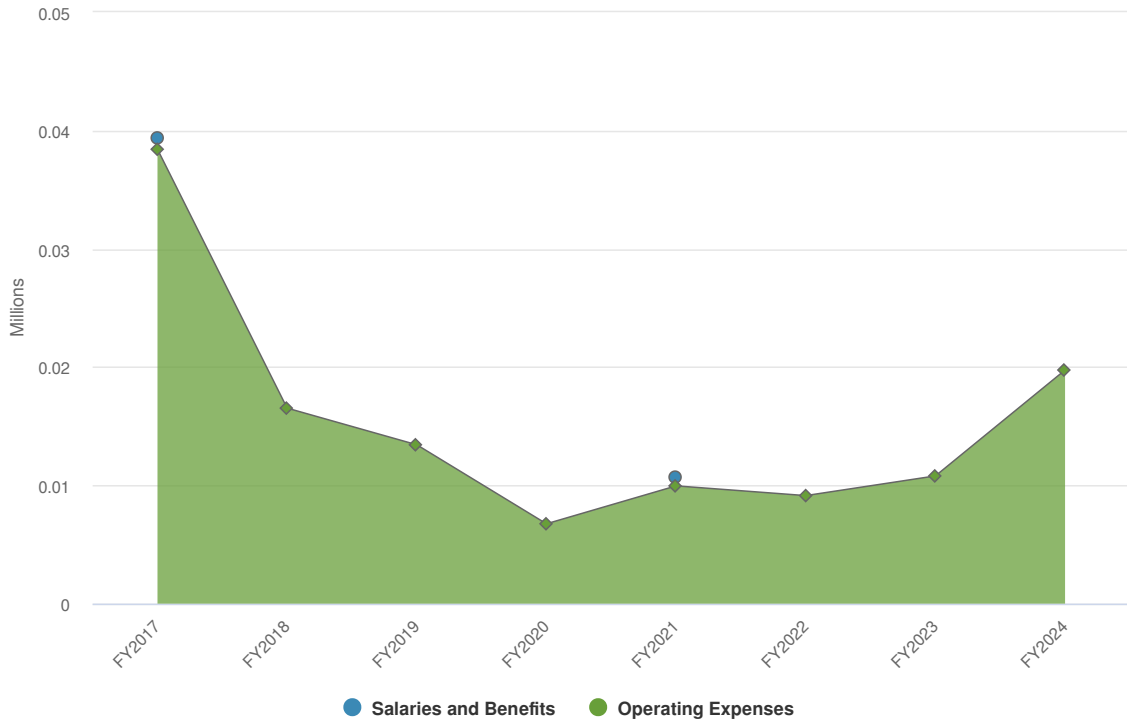


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Operating Expenses						
Road Sign Materials/Labo	001-305-5422-000	\$10,497.54	\$15,445.00	\$15,445.00	0%	
Miscellaneous	001-305-5495-000	\$300.00	\$54,305.00	\$4,305.00	-92.1%	
Total Operating Expenses:		\$10,797.54	\$69,750.00	\$19,750.00	-71.7%	
Total Expense Objects:		\$10,797.54	\$69,750.00	\$19,750.00	-71.7%	



Insurance



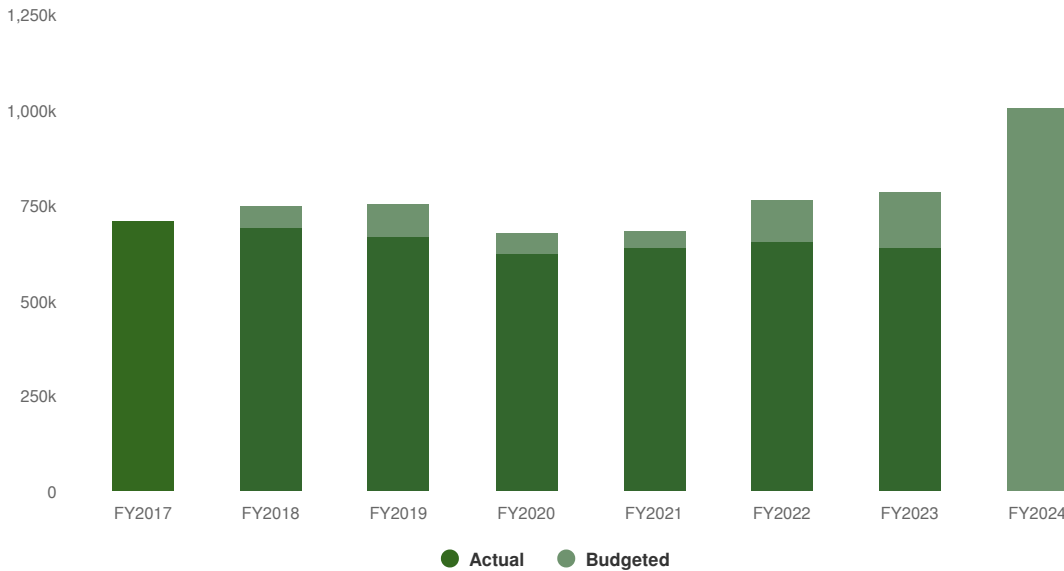
Larry Schmidt
County Board Chair

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

Expenditures Summary

\$1,004,684 **\$218,608**
(27.81% vs. prior year)

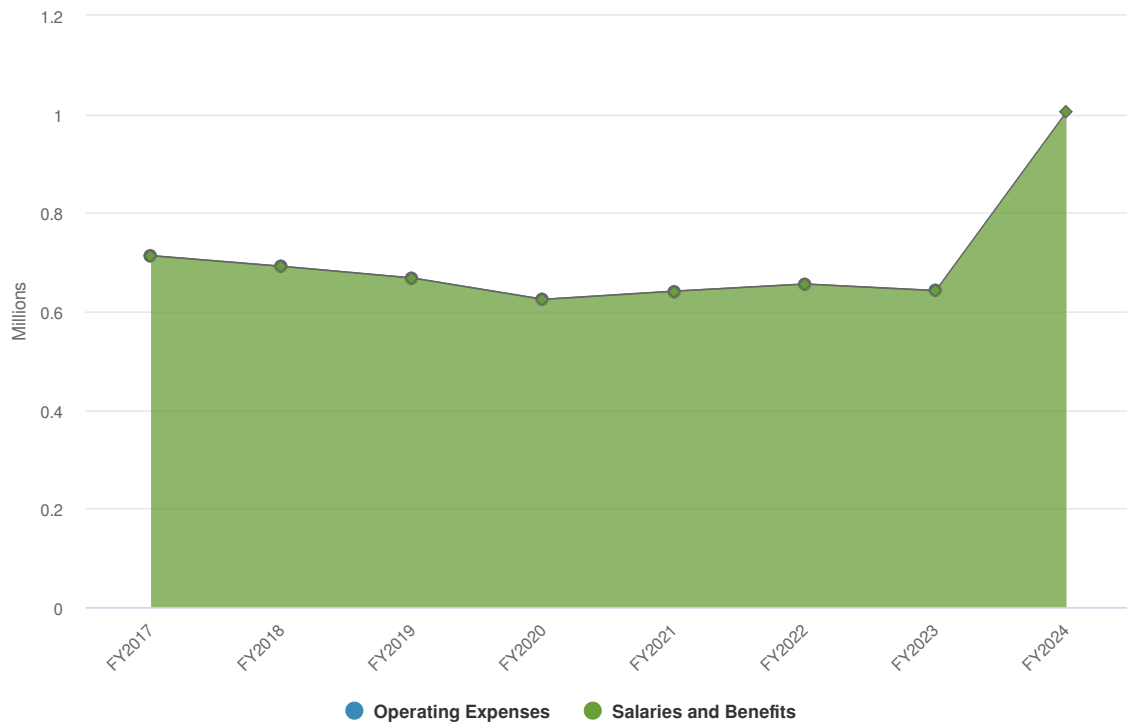
Insurance Proposed and Historical Budget vs. Actual



Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Employers share of health & dental premium	001-306-5060-000	\$542,644.07	\$629,915.71	\$828,523.36	31.5%	
Retirees/Cobra	001-306-5065-000	\$37,331.87	\$30,000.00	\$50,000.00	66.7%	
LIFE INSURANCE	001-306-5070-000	\$1,237.95	\$2,890.00	\$2,890.00	0%	
Employee HRA EFT payments	001-306-5075-000	\$26,669.93	\$74,270.78	\$74,270.78	0%	
HRA administrative fee/cobra services	001-306-5080-000	\$13,549.53	\$12,000.00	\$12,000.00	0%	
Worker's Comp	001-306-5302-000	\$7,423.63	\$0.00	\$7,000.00	N/A	
State Unemployment	001-306-5305-000	\$13,209.15	\$37,000.00	\$30,000.00	-18.9%	
Total Salaries and Benefits:		\$642,066.13	\$786,076.49	\$1,004,684.14	27.8%	
Operating Expenses						
Qtrly Fed Excise Tax	001-306-5308-000	\$259.47	\$0.00	\$0.00	0%	
Total Operating Expenses:		\$259.47	\$0.00	\$0.00	0%	



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Total Expense Objects:		\$642,325.60	\$786,076.49	\$1,004,684.14	27.8%	



Drug Task Force



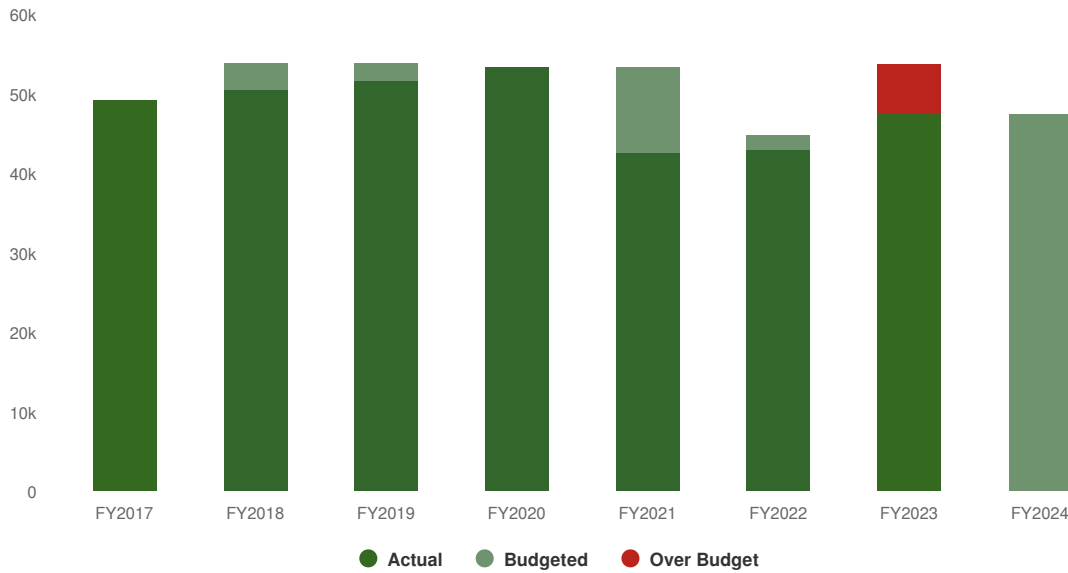
Shawn Kahl
Sheriff

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

Expenditures Summary

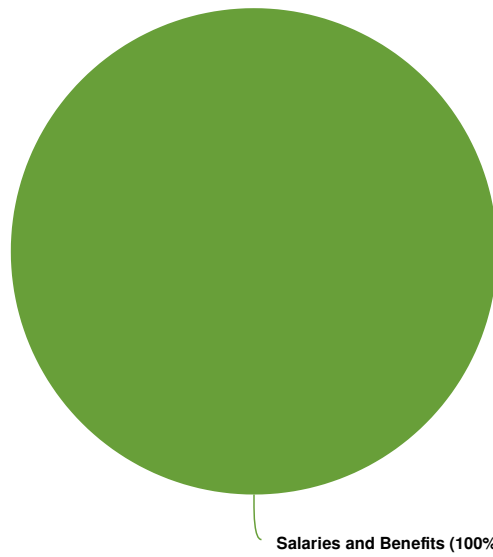
\$47,500 **\$0**
(0.00% vs. prior year)

Drug Task Force Proposed and Historical Budget vs. Actual

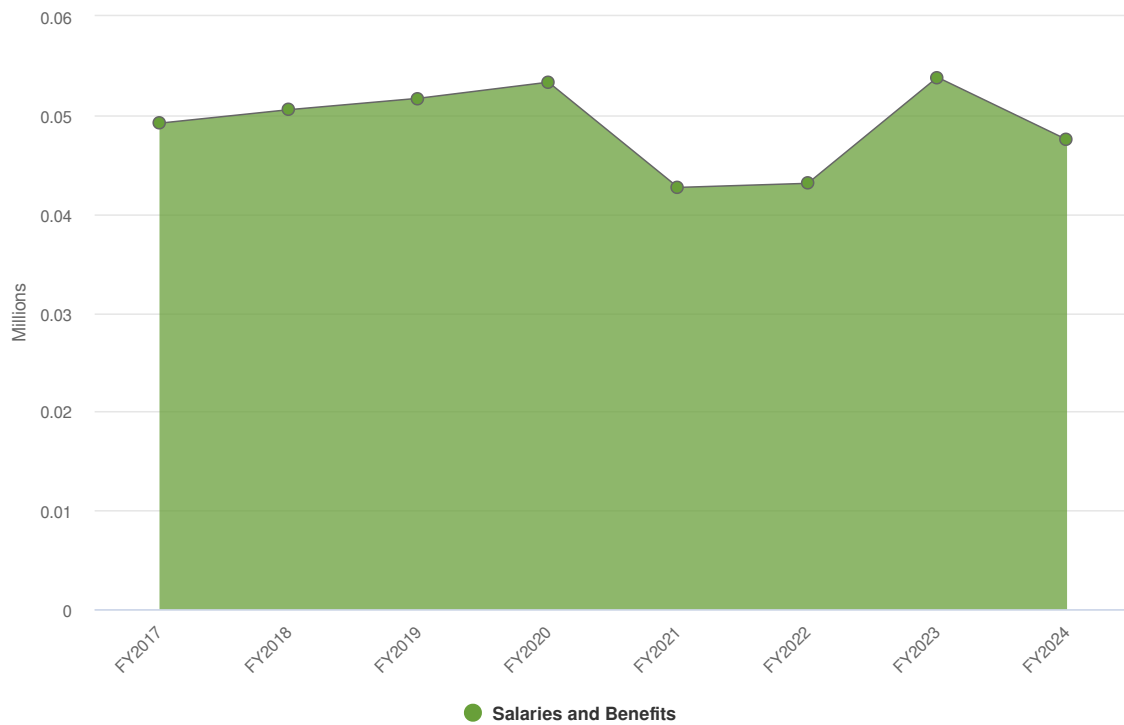


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Salaries and Benefits						
Salaries Permanent	001-307-5206-000	\$53,822.60	\$47,500.00	\$47,500.00	0%	
Total Salaries and Benefits:		\$53,822.60	\$47,500.00	\$47,500.00	0%	
Total Expense Objects:		\$53,822.60	\$47,500.00	\$47,500.00	0%	



Capital Outlay



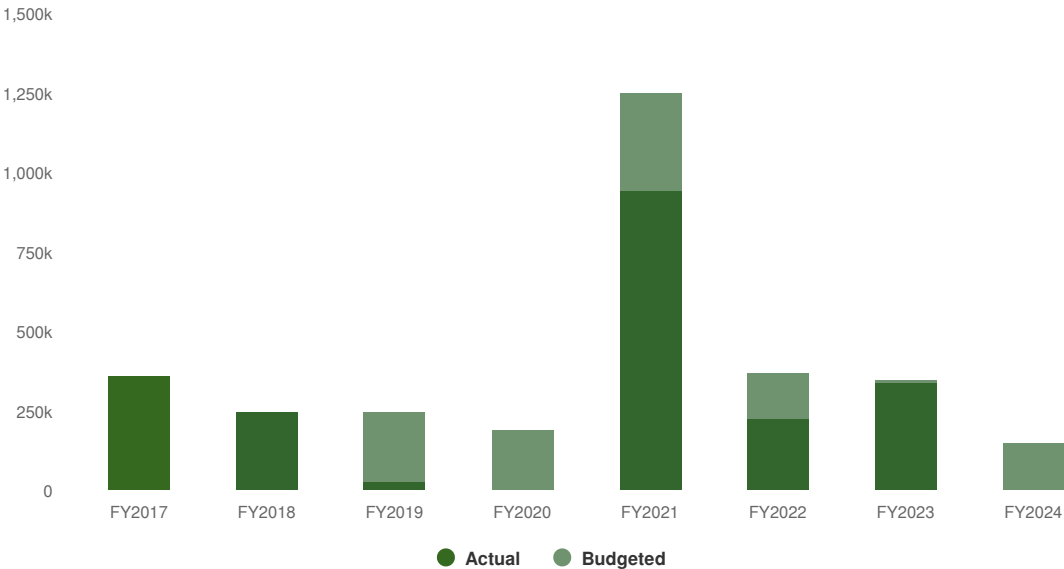
Larry Schmidt
County Board Chair

In accordance with 55 ILCS 5/6-1002.5, the county may not appropriate an amount exceeding 5% of the amount appropriated to the County's General Fund for specific capital improvements. The amount appropriated in this fiscal year would primarily relate to renovations to the County Courthouse.

Expenditures Summary

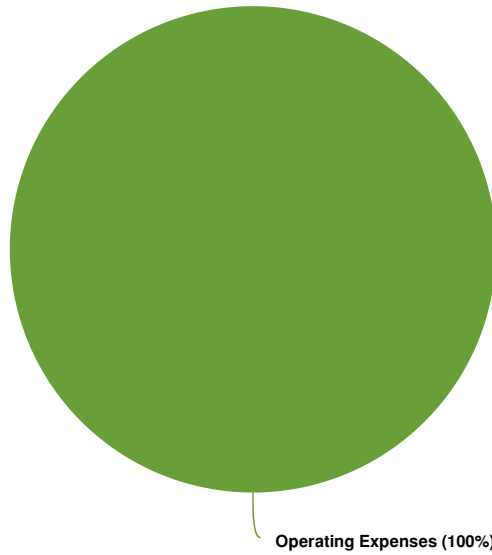
\$150,000 **-\$200,000**
(-57.14% vs. prior year)

Capital Outlay Proposed and Historical Budget vs. Actual

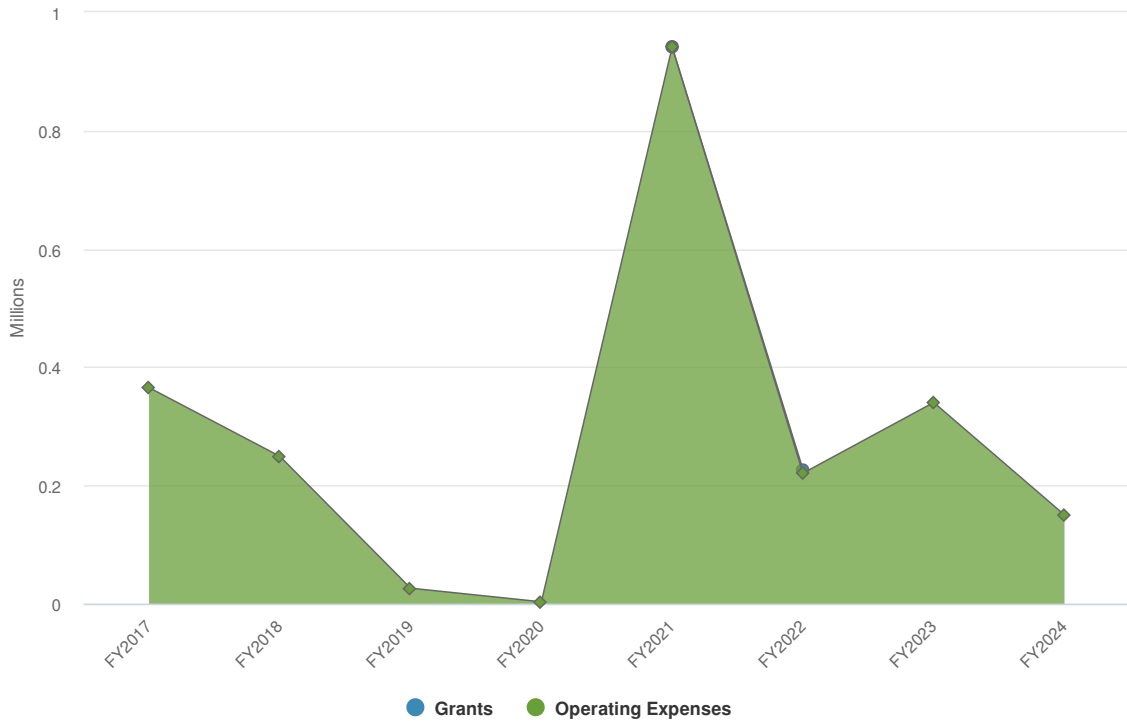


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Operating Expenses						
Miscellaneous	001-310-5495-000	\$37,050.00	\$150,000.00	\$150,000.00	0%	
Courthouse Window Project No Grant	001-310-5495-005	\$243,098.76	\$0.00	\$0.00	0%	
Courthouse Cleaning and Sealing	001-310-5495-006	\$60,070.00	\$200,000.00	\$0.00	-100%	
Total Operating Expenses:		\$340,218.76	\$350,000.00	\$150,000.00	-57.1%	
Total Expense Objects:		\$340,218.76	\$350,000.00	\$150,000.00	-57.1%	



Telephone



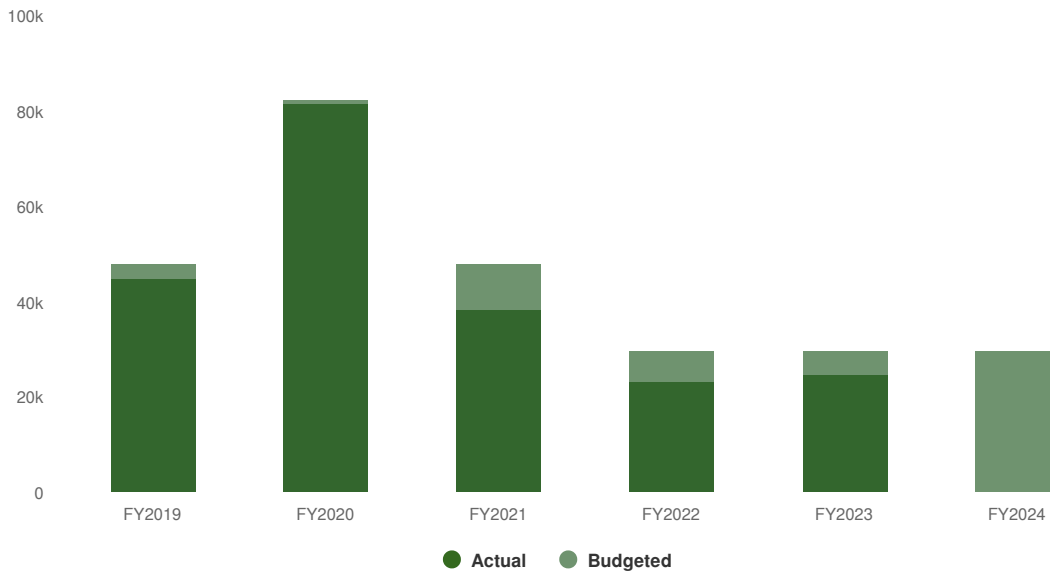
Larry Schmidt
County Board Chair

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

Expenditures Summary

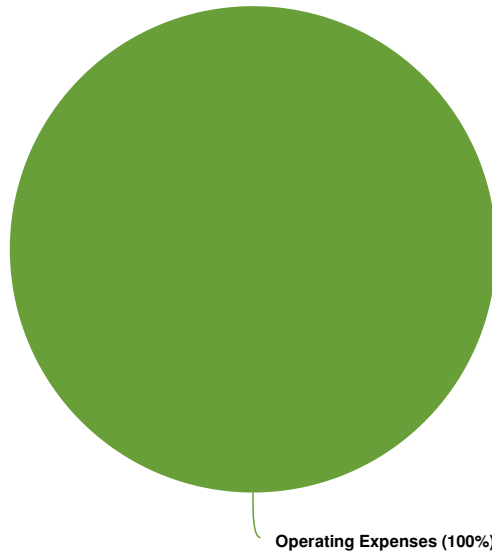
\$30,000 **\$0**
(0.00% vs. prior year)

Telephone Proposed and Historical Budget vs. Actual

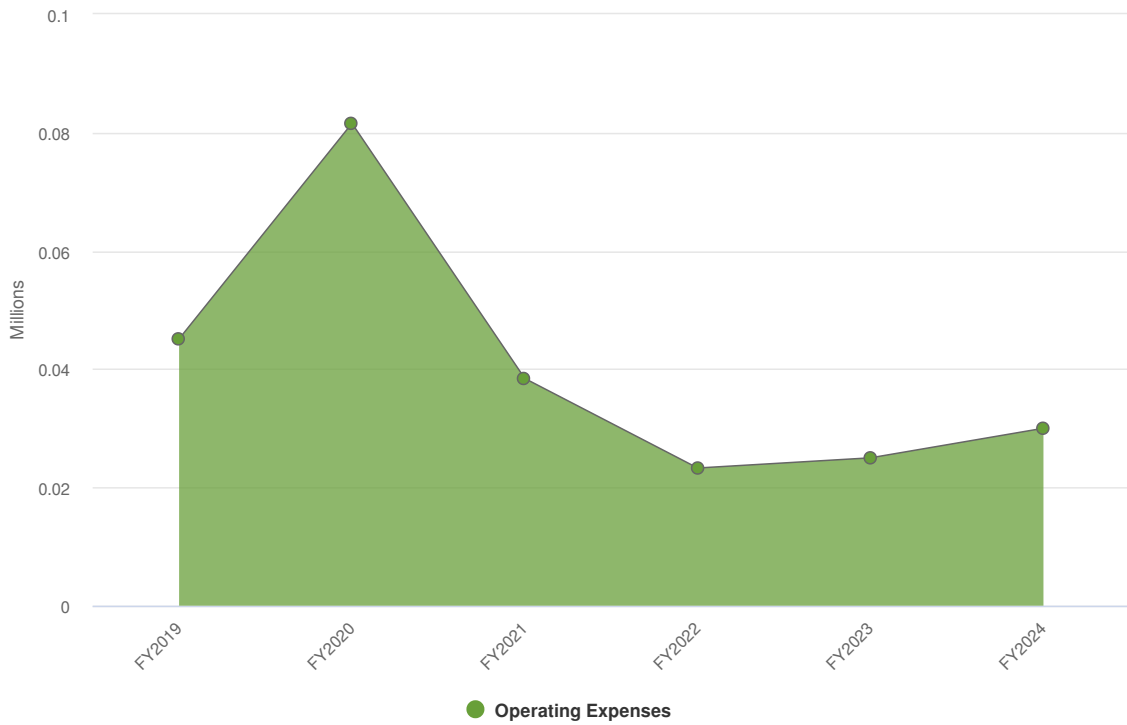


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Operating Expenses						
Telephone	001-311-5436-000	\$24,999.72	\$30,000.00	\$30,000.00	0%	
Total Operating Expenses:		\$24,999.72	\$30,000.00	\$30,000.00	0%	
Total Expense Objects:		\$24,999.72	\$30,000.00	\$30,000.00	0%	



Permanent Transfers



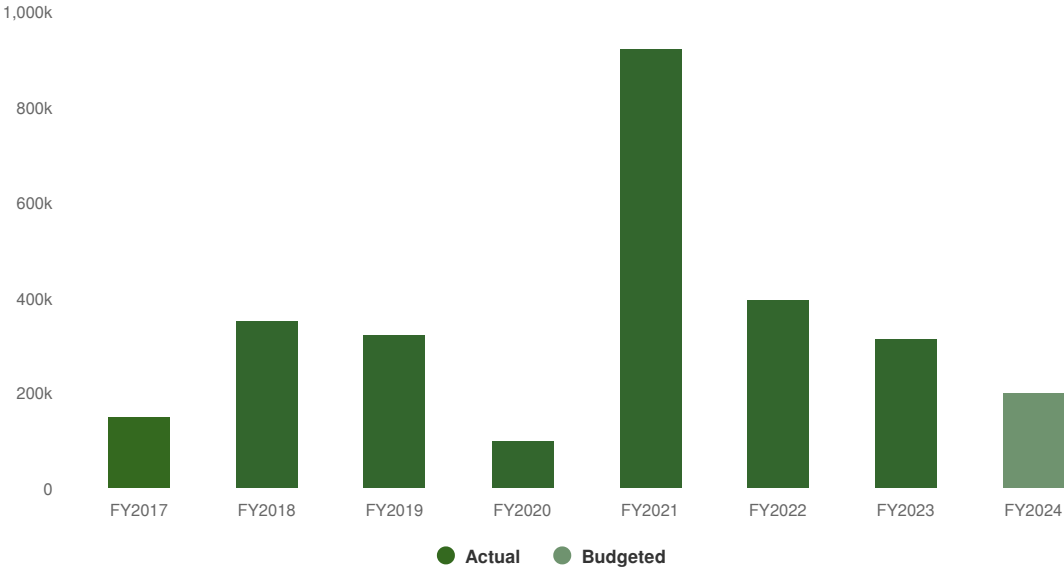
Larry Schmidt
County Board Chair

This line item handles any transfers from the General Fund to other special funds to help cover their costs. The past few fiscal years have seen at least \$100,000 transferred to the Tort Liability Fund to help cover the insurance premium costs. FY 18 and FY 19 also saw transfers of funds that had been budgeted to the Courthouse roof and dome repair project to the Budget Stabilization Fund to help cover those costs when the project is completed.

Expenditures Summary

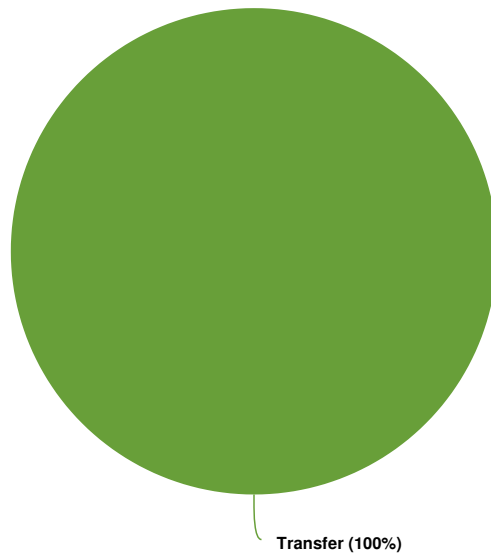
\$200,000 **-\$115,000**
(-36.51% vs. prior year)

Permanent Transfers Proposed and Historical Budget vs. Actual

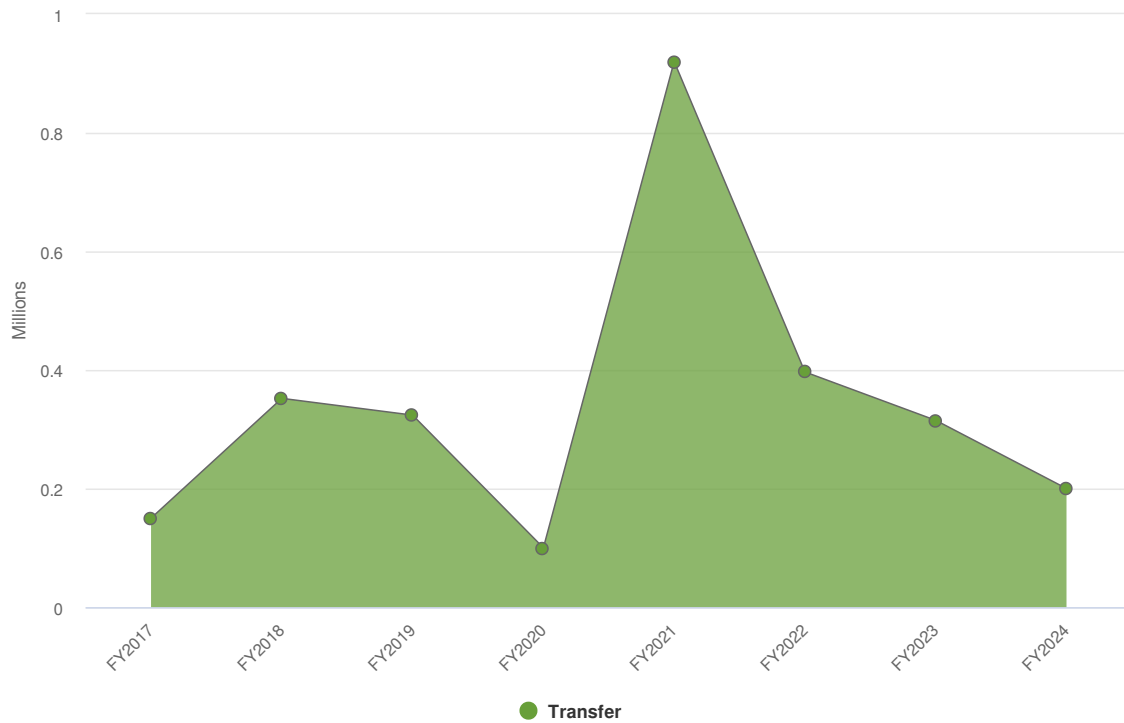


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Expense Objects						
Transfer						
Transfer Out	001-500-5500-000	\$315,000.00	\$315,000.00	\$200,000.00	-36.5%	
Total Transfer:		\$315,000.00	\$315,000.00	\$200,000.00	-36.5%	
Total Expense Objects:		\$315,000.00	\$315,000.00	\$200,000.00	-36.5%	



GENERAL FUND FUNDING SOURCES

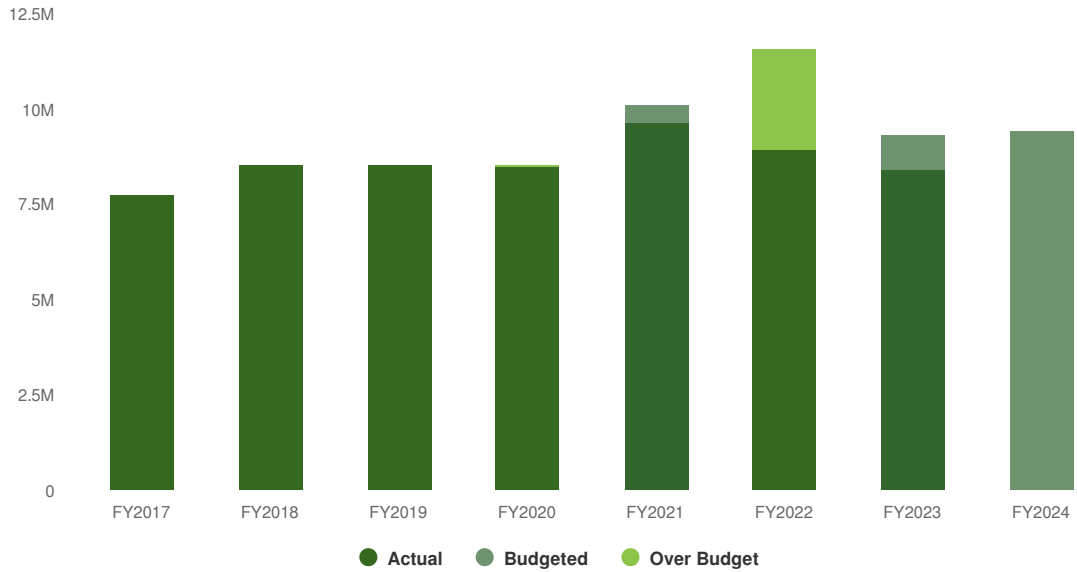


General Fund Revenue Summary

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

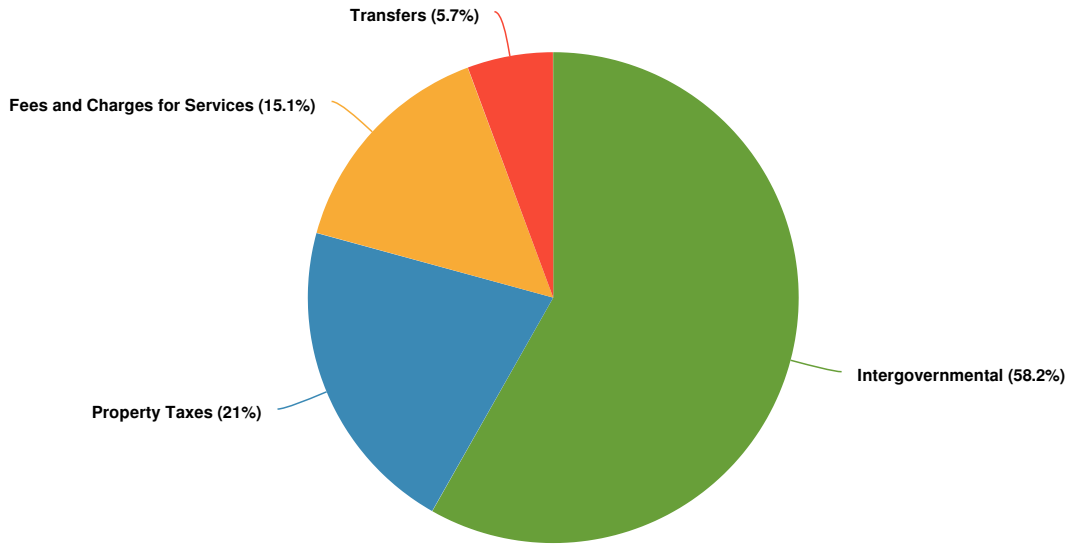
\$9,440,119 **\$109,076**
(1.17% vs. prior year)

General Fund Revenue Summary Proposed and Historical Budget vs. Actual

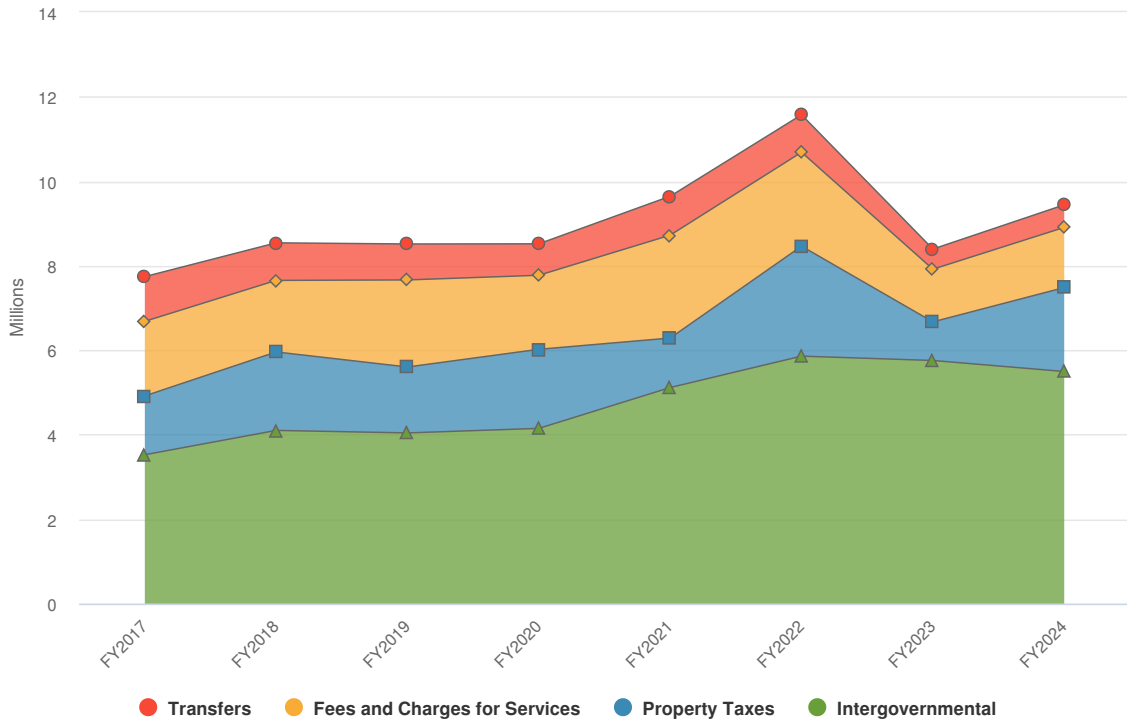


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Revenue Source						
Property Taxes						
Tax Fund Distribution	001-000-4214-000	\$913,653.83	\$1,966,000.00	\$1,987,000.00	1.1%	
Total Property Taxes:		\$913,653.83	\$1,966,000.00	\$1,987,000.00	1.1%	
Intergovernmental						
Sheriff's Salary						
Sheriff Salary Reimb	001-000-4016-000	\$81,396.29	\$75,000.00	\$100,000.00	33.3%	
Total Sheriff's Salary:		\$81,396.29	\$75,000.00	\$100,000.00	33.3%	
Sales and Use Tax						
Sales Tax - State Comptroller	001-000-4056-000	\$607,558.15	\$553,269.47	\$600,336.00	8.5%	
Supplemental Sales Tax - State comptroller	001-000-4058-000	\$966,635.60	\$760,858.01	\$943,386.00	24%	
Use Tax Local Share State Comptroller)	001-000-4064-000	\$554,981.67	\$723,413.46	\$557,455.00	-22.9%	
CANNABIS USE TAX	001-000-4802-000	\$20,203.95	\$21,778.07	\$42,881.00	96.9%	
Total Sales and Use Tax:		\$2,149,379.37	\$2,059,319.01	\$2,144,058.00	4.1%	
Income Tax						
Income Tax (Local Share State Comptroller)	001-000-4060-000	\$2,135,401.72	\$2,064,192.00	\$2,178,928.00	5.6%	
Total Income Tax:		\$2,135,401.72	\$2,064,192.00	\$2,178,928.00	5.6%	
Replacement Tax						
Personal Prop Replace Tax - State Comptroller	001-000-4062-000	\$653,542.50	\$269,915.00	\$269,915.00	0%	
Total Replacement Tax:		\$653,542.50	\$269,915.00	\$269,915.00	0%	
Probation Officer's Salary						
Probation Officer Salary	001-000-4002-000	\$370,349.41	\$461,609.00	\$406,581.00	-11.9%	
Total Probation Officer's Salary:		\$370,349.41	\$461,609.00	\$406,581.00	-11.9%	
State's Attorney Salary						
States Attorney Salary	001-000-4004-000	\$153,012.53	\$161,603.00	\$166,923.00	3.3%	
Total State's Attorney Salary:		\$153,012.53	\$161,603.00	\$166,923.00	3.3%	
Public Defender's Salary						



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Public Defender Salary Reimbursement	001-000-4014-000	\$93,569.41	\$106,427.00	\$112,117.00	5.3%	
Total Public Defender's Salary:		\$93,569.41	\$106,427.00	\$112,117.00	5.3%	
Election Judge Salary						
Judges & Elections Salary	001-000-4006-000	\$14,760.00	\$20,000.00	\$8,910.00	-55.4%	
Total Election Judge Salary:		\$14,760.00	\$20,000.00	\$8,910.00	-55.4%	
Supervisor of Assessments Salary						
Supervisor of Assmts Salary	001-000-4008-000	\$29,616.47	\$31,324.44	\$31,726.00	1.3%	
Total Supervisor of Assessments Salary:		\$29,616.47	\$31,324.44	\$31,726.00	1.3%	
Emergency Services Disaster Assistance						
EMA	001-000-4010-000	\$17,783.33	\$32,900.00	\$32,900.00	0%	
Total Emergency Services Disaster Assistance:		\$17,783.33	\$32,900.00	\$32,900.00	0%	
South Central Illinois Drug Task Force						
SCIDTF salary Reimbursement	001-000-4012-000	\$56,691.16	\$42,953.00	\$42,953.00	0%	
Total South Central Illinois Drug Task Force:		\$56,691.16	\$42,953.00	\$42,953.00	0%	
Southwestern Resource Office Reimb.						
SW CUSD9 - School Resource Officer OT PAY	001-000-4020-000	\$371.93			N/A	
Total Southwestern Resource Office Reimb.:		\$371.93			N/A	
Total Intergovernmental:		\$5,755,874.12	\$5,325,242.45	\$5,495,011.00	3.2%	
Fees and Charges for Services						
Licenses and Permits						
Raffle Licenses						
RAFFLE LICENSE	001-000-4272-000	\$80.00	\$40.00	\$84.00	110%	
Total Raffle Licenses:		\$80.00	\$40.00	\$84.00	110%	
Liquor Licenses						
Liquor Licenses	001-000-4262-000	\$7,990.00	\$6,850.00	\$6,850.00	0%	



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Total Liquor Licenses:		\$7,990.00	\$6,850.00	\$6,850.00	0%	
Fireworks Permit						
Fireworks Permit	001-000-4260-000	\$90.00	\$0.00	\$36.00	N/A	
Total Fireworks Permit:		\$90.00	\$0.00	\$36.00	N/A	
Total Licenses and Permits:		\$8,160.00	\$6,890.00	\$6,970.00	1.2%	
Fines and Forfeitures						
Probation Fee - Court Disbursement						
Probation Fee - Court Disbursement	001-000-4104-000	\$2,660.00	\$2,792.97	\$2,915.00	4.4%	
Total Probation Fee - Court Disbursement:		\$2,660.00	\$2,792.97	\$2,915.00	4.4%	
Traffic Fines						
Traffic fines - Court disbursement	001-000-4112-000	\$27,857.50	\$31,746.31	\$31,765.34	0.1%	
Total Traffic Fines:		\$27,857.50	\$31,746.31	\$31,765.34	0.1%	
Criminal & Juvenile Fines						
Criminal & Juv Fines - Court disbursement	001-000-4114-000	\$81,003.62	\$82,493.48	\$86,689.80	5.1%	
Total Criminal & Juvenile Fines:		\$81,003.62	\$82,493.48	\$86,689.80	5.1%	
Restitution Fines						
Restitution Fines - court Disbursement	001-000-4116-000	\$50.00	\$33.33	\$60.00	80%	
Total Restitution Fines:		\$50.00	\$33.33	\$60.00	80%	
Contempt Fines						
Contempt Fines - Court Disbursement	001-000-4122-000	\$468.91	\$209.33	\$562.70	168.8%	
Total Contempt Fines:		\$468.91	\$209.33	\$562.70	168.8%	
Appeal Fees						
Appeal Fees - Court Disbursement	001-000-4146-000	\$2,194.50	\$2,765.33	\$2,633.40	-4.8%	
Total Appeal Fees:		\$2,194.50	\$2,765.33	\$2,633.40	-4.8%	
Witness Fees						
Witness Fees	001-000-4302-000	\$80.00	\$0.00	\$96.00	N/A	



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Total Witness Fees:		\$80.00	\$0.00	\$96.00	N/A	
Cash Crop from SCIDTF						
Cash Crop from SCIDTF	001-000-4630-000	\$0.00	\$486.55	\$0.00	-100%	
Total Cash Crop from SCIDTF:		\$0.00	\$486.55	\$0.00	-100%	
Subpoena Fees						
Subpoena Fees	001-000-4632-000	\$0.00	\$26.67	\$0.00	-100%	
Total Subpoena Fees:		\$0.00	\$26.67	\$0.00	-100%	
Total Fines and Forfeitures:		\$114,314.53	\$120,553.97	\$124,722.24	3.5%	
Circuit Court Fees						
Guardian Ad Litem						
Guardian Ad Litem - Court Disbursement	001-000-4106-000	\$605.00	\$795.28	\$714.00	-10.2%	
Total Guardian Ad Litem:		\$605.00	\$795.28	\$714.00	-10.2%	
Clerk Fees/County Fees						
Clerk Fees/County Fees -Court Disbursement	001-000-4108-000	\$242,379.86	\$281,306.54	\$258,597.00	-8.1%	
Total Clerk Fees/County Fees:		\$242,379.86	\$281,306.54	\$258,597.00	-8.1%	
Work Release						
Work release - court disbursement	001-000-4118-000	\$660.00	\$586.67	\$792.00	35%	
Total Work Release:		\$660.00	\$586.67	\$792.00	35%	
Certified Copies						
Certified copies - court disbursement	001-000-4120-000	\$1,042.50	\$1,552.67	\$1,188.00	-23.5%	
Total Certified Copies:		\$1,042.50	\$1,552.67	\$1,188.00	-23.5%	
Passport Fees						
passport fees - Court Disbursement	001-000-4124-000	\$5,495.00	\$4,526.67	\$6,174.00	36.4%	
Total Passport Fees:		\$5,495.00	\$4,526.67	\$6,174.00	36.4%	
Certified Mail/Take Notices						
Certified Mail/Take Notice -Ct. Disbursement	001-000-4126-000	\$3,603.60	\$506.15	\$721.00	42.4%	
Total Certified Mail/Take Notices:		\$3,603.60	\$506.15	\$721.00	42.4%	



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Divorce Packet						
Divorce Packet - Court disbursement	001-000-4128-000	\$1,040.00	\$1,093.33	\$1,176.00	7.6%	
Total Divorce Packet:		\$1,040.00	\$1,093.33	\$1,176.00	7.6%	
Alias Summons						
Alias Summons - Court Disbursement	001-000-4130-000	\$15.00	\$0.00	\$18.00	N/A	
Total Alias Summons:		\$15.00	\$0.00	\$18.00	N/A	
Public Defender Fees						
Public Defender - Court disbursement	001-000-4134-000	\$276.58	\$758.95	\$330.00	-56.5%	
Total Public Defender Fees:		\$276.58	\$758.95	\$330.00	-56.5%	
Jury Demand						
Jury Demand - court disbursement	001-000-4136-000	\$6,950.00	\$5,400.00	\$7,905.00	46.4%	
Total Jury Demand:		\$6,950.00	\$5,400.00	\$7,905.00	46.4%	
Traffic Violations Fine Fees						
Traffic Violations Fine Fees - Court Disbursement	001-000-4158-000	\$25,724.66	\$31,585.24	\$27,928.00	-11.6%	
Total Traffic Violations Fine Fees:		\$25,724.66	\$31,585.24	\$27,928.00	-11.6%	
Copies						
Copies	001-000-4654-000	\$2,293.00	\$4,210.00	\$2,520.00	-40.1%	
Total Copies:		\$2,293.00	\$4,210.00	\$2,520.00	-40.1%	
Total Circuit Court Fees:		\$290,085.20	\$332,321.50	\$308,063.00	-7.3%	
State's Attorney Fees						
States Attorney Fees - Court disbursement	001-000-4110-000	\$38,819.28	\$53,456.00	\$42,475.00	-20.5%	
Total State's Attorney Fees:		\$38,819.28	\$53,456.00	\$42,475.00	-20.5%	
Interest Income						
Trust Interests-Div. Dist.	001-000-4602-000	\$20.20	\$19.20	\$25.00	30.2%	
Interest Earned	001-000-4604-000	\$5,056.85	\$9,287.00	\$6,068.00	-34.7%	
Total Interest Income:		\$5,077.05	\$9,306.20	\$6,093.00	-34.5%	



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Misc. Reimbursement						
Retiree and Cobra Ins Payments						
Retiree and Cobra Ins Payments	001-000-4616-000	\$33,090.77	\$25,150.57	\$36,817.36	46.4%	
Total Retiree and Cobra Ins Payments:		\$33,090.77	\$25,150.57	\$36,817.36	46.4%	
Rebates and Refunds						
Rebates and Refunds	001-000-4622-000	\$20,730.89	\$424.00	\$24,877.00	5,767.2%	
Total Rebates and Refunds:		\$20,730.89	\$424.00	\$24,877.00	5,767.2%	
IL St Police & SWAT Training Reimbursement						
IL St Police & SWAT Training Reimb	001-000-4648-000	\$0.00	\$4,694.19	\$0.00	-100%	
Total IL St Police & SWAT Training Reimbursement:		\$0.00	\$4,694.19	\$0.00	-100%	
Payments from Insurance Claims						
Payments from Insurance Claims	001-000-4664-000	\$17,910.86	\$47,258.49	\$16,675.00	-64.7%	
Total Payments from Insurance Claims:		\$17,910.86	\$47,258.49	\$16,675.00	-64.7%	
US Treasury Refund Year End WC adj.						
US Treasury Refund Year End WC adj.	001-000-4666-000	\$0.00	\$134.75	\$0.00	-100%	
Total US Treasury Refund Year End WC adj.:		\$0.00	\$134.75	\$0.00	-100%	
Other Department's Health and Dental Reimbursements						
Other Depts Health, Dental, Life Reimb.	001-000-4686-000	\$3,764.31	\$0.00	\$4,517.00	N/A	
Total Other Department's Health and Dental Reimbursements:		\$3,764.31	\$0.00	\$4,517.00	N/A	
Other Department's Unemployment Reimbursement						
Other Depts Unemployment Reimb.	001-000-4688-000	\$58.19	\$0.00	\$70.00	N/A	
Total Other Department's Unemployment Reimbursement:		\$58.19	\$0.00	\$70.00	N/A	
Total Misc. Reimbursement:		\$75,555.02	\$77,662.00	\$82,956.36	6.8%	



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Miscellaneous						
Trustee Auction Sale Proceeds						
Trustee Auction Sale Proceeds	001-000-4212-000	\$2,748.32	\$2,253.55	\$3,298.00	46.3%	
Total Trustee Auction Sale Proceeds:		\$2,748.32	\$2,253.55	\$3,298.00	46.3%	
Search Fees						
Search Fees	001-000-4310-000	\$159.00	\$224.00	\$107.00	-52.2%	
Total Search Fees:		\$159.00	\$224.00	\$107.00	-52.2%	
MCETSB Rent						
MCETSB Rent	001-000-4352-000	\$3,600.00	\$4,800.00	\$4,320.00	-10%	
Total MCETSB Rent:		\$3,600.00	\$4,800.00	\$4,320.00	-10%	
Voting Center Rent						
Voting Center Rent	001-000-4361-000	\$405.00	\$0.00	\$0.00	0%	
Total Voting Center Rent:		\$405.00	\$0.00	\$0.00	0%	
Apartment Rent County Owned Building						
Apartment Rent County Owned Building	001-000-4362-000	\$5,525.00	\$8,700.00	\$6,180.00	-29%	
Total Apartment Rent County Owned Building:		\$5,525.00	\$8,700.00	\$6,180.00	-29%	
Pretrial Services Rent						
Pretrial Services Rent	001-000-4363-000	\$443.88	\$0.00	\$533.00	N/A	
Total Pretrial Services Rent:		\$443.88	\$0.00	\$533.00	N/A	
Sheriff's Department Bonding Fees						
Sheriffs Dept Bonding Fees	001-000-4620-000	\$2,675.00	\$3,230.67	\$2,760.00	-14.6%	
Total Sheriff's Department Bonding Fees:		\$2,675.00	\$3,230.67	\$2,760.00	-14.6%	
Maps						
Maps	001-000-4624-000	\$315.00	\$177.33	\$378.00	113.2%	
Total Maps:		\$315.00	\$177.33	\$378.00	113.2%	
Building Permits						



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Building Permits	001-000-4626-000	\$400.00	\$666.67	\$480.00	-28%	
Total Building Permits:		\$400.00	\$666.67	\$480.00	-28%	
Planning & Subdivision Committee						
Planning & Subdiv Committee	001-000-4634-000	\$300.00	\$0.00	\$0.00	0%	
Total Planning & Subdivision Committee:		\$300.00	\$0.00	\$0.00	0%	
Pull Tabs/Jar Games & Video Machines						
Pull Tabs/Jar Games	001-000-4636-000	\$43,231.44	\$30,888.92	\$47,774.00	54.7%	
Total Pull Tabs/Jar Games & Video Machines:		\$43,231.44	\$30,888.92	\$47,774.00	54.7%	
Miscellaneous						
Settlement Reimb	001-000-4382-000	\$0.00	\$37,936.49	\$0.00	-100%	
Miscellaneous	001-000-4640-000	\$195.87	\$65.33	\$159.00	143.4%	
Total Miscellaneous:		\$195.87	\$38,001.82	\$159.00	-99.6%	
Total Miscellaneous:		\$59,998.51	\$88,942.96	\$65,989.00	-25.8%	
Dispatching Services						
Dispatching Services	001-000-4646-000	\$404,384.28	\$390,000.00	\$418,369.00	7.3%	
Total Dispatching Services:		\$404,384.28	\$390,000.00	\$418,369.00	7.3%	
Housing Federal Prisoners						
HOUSING FEDERAL INMATES	001-000-4706-000	\$180,688.97	\$301,574.10	\$300,000.00	-0.5%	
Total Housing Federal Prisoners:		\$180,688.97	\$301,574.10	\$300,000.00	-0.5%	
Grants/Donations						
Donations to Archive Fund	001-000-4504-000	\$344.20	\$0.00	\$0.00	0%	
GRANTS	001-000-4657-000	\$0.00	\$0.00	\$68,903.00	N/A	
GRANTS	001-000-4657-300	\$0.00	\$60,248.33	\$0.00	-100%	
GRANTS-COURTHOUSE #2	001-000-4657-302	\$68,558.91	\$0.00	\$0.00	0%	



Name	Account ID	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2023 Budgeted vs. FY2024 Budgeted (% Change)	Notes
Courthouse Tour Renovation Donations	001-000-4718-000	\$573.00	\$0.00	\$0.00	0%	
Old Jail Donations	001-000-4720-000	\$506.00		\$0.00	N/A	
Total Grants/Donations:		\$69,982.11	\$60,248.33	\$68,903.00	14.4%	
Total Fees and Charges for Services:		\$1,247,064.95	\$1,440,955.06	\$1,424,540.60	-1.1%	
Transfers						
Transfers In						
Transfer In	001-000-4904-000	\$115,000.00	\$140,000.00	\$140,000.00	0%	
Total Transfers In:		\$115,000.00	\$140,000.00	\$140,000.00	0%	
County Clerk General Fund						
County Clerks fees from tax redemption	001-000-4252-000	\$25,930.00	\$20,200.00	\$28,860.00	42.9%	
Tax Deed Recordings	001-000-4266-000	\$40.00	\$0.00	\$42.00	N/A	
Bal from County Clerk Fees Acct to Gen Fd	001-000-4268-000	\$249,532.35	\$313,390.99	\$272,270.00	-13.1%	
\$5000 Wind Siting Permit Fee	001-000-4628-000	\$5,000.00	\$0.00	\$5,000.00	N/A	
Reassigned Tax Certificates	001-000-4680-000	\$335.00	\$1,573.33	\$402.00	-74.4%	
Total County Clerk General Fund:		\$280,837.35	\$335,164.32	\$306,574.00	-8.5%	
Real Estate Stamps						
Co clk fee acct to Real Estate Stamps	001-000-4270-000	\$80,703.00	\$123,681.00	\$86,993.00	-29.7%	
Total Real Estate Stamps:		\$80,703.00	\$123,681.00	\$86,993.00	-29.7%	
Total Transfers:		\$476,540.35	\$598,845.32	\$533,567.00	-10.9%	
Total Revenue Source:		\$8,393,133.25	\$9,331,042.83	\$9,440,118.60	1.2%	

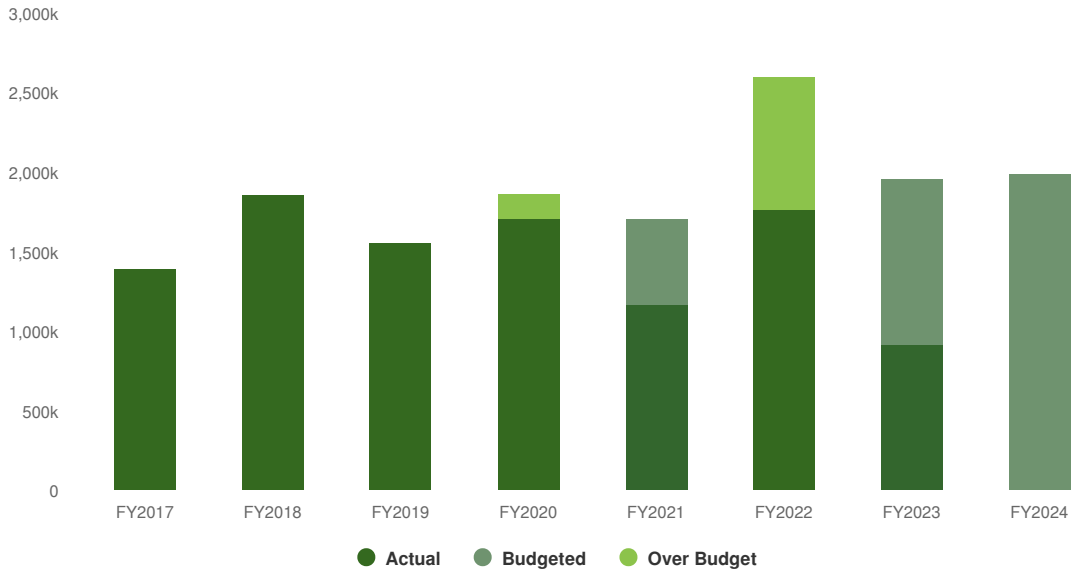


Property Taxes

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 2023-2024 is five.

\$1,987,000 **\$21,000**
(1.07% vs. prior year)

Property Taxes Proposed and Historical Budget vs. Actual



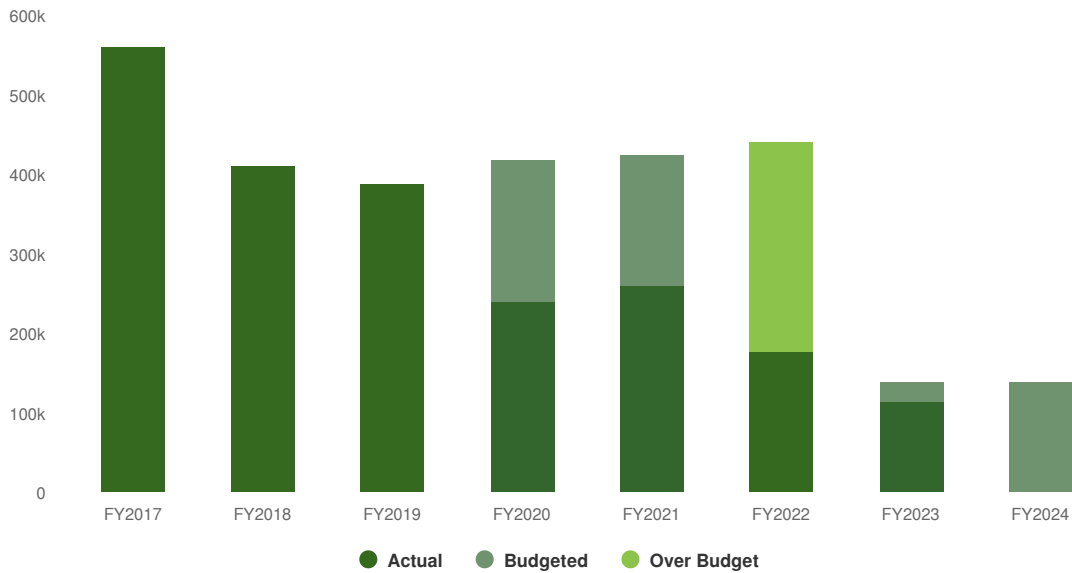
Transfers In

The transfers budgeted for in FY 23-24 include:

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

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

Transfers In Proposed and Historical Budget vs. Actual

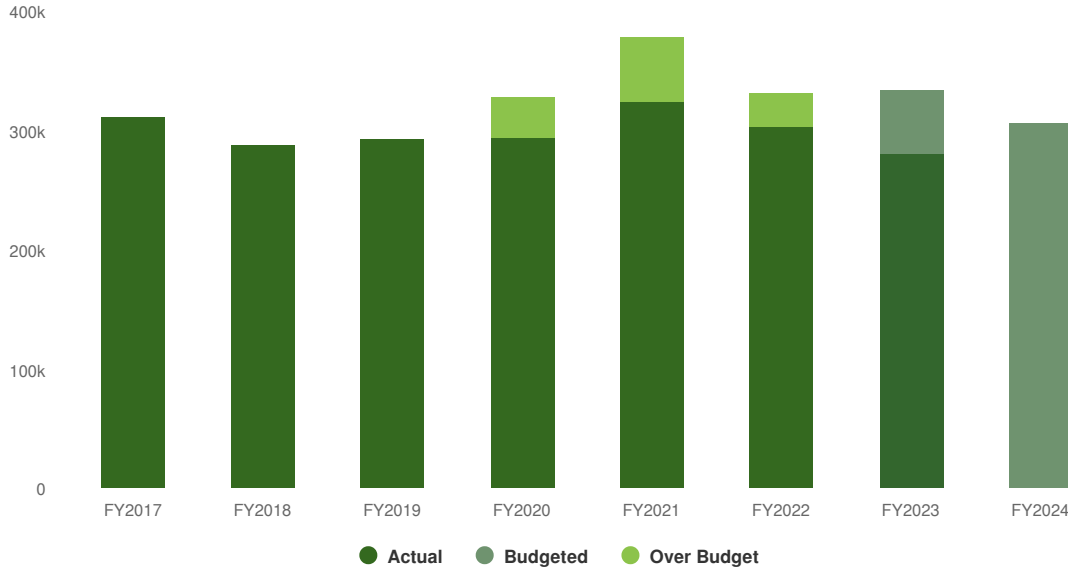


County Clerk General Fund

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

\$306,574 **-\$28,590**
 (-8.53% vs. prior year)

County Clerk General Fund Proposed and Historical Budget vs. Actual



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

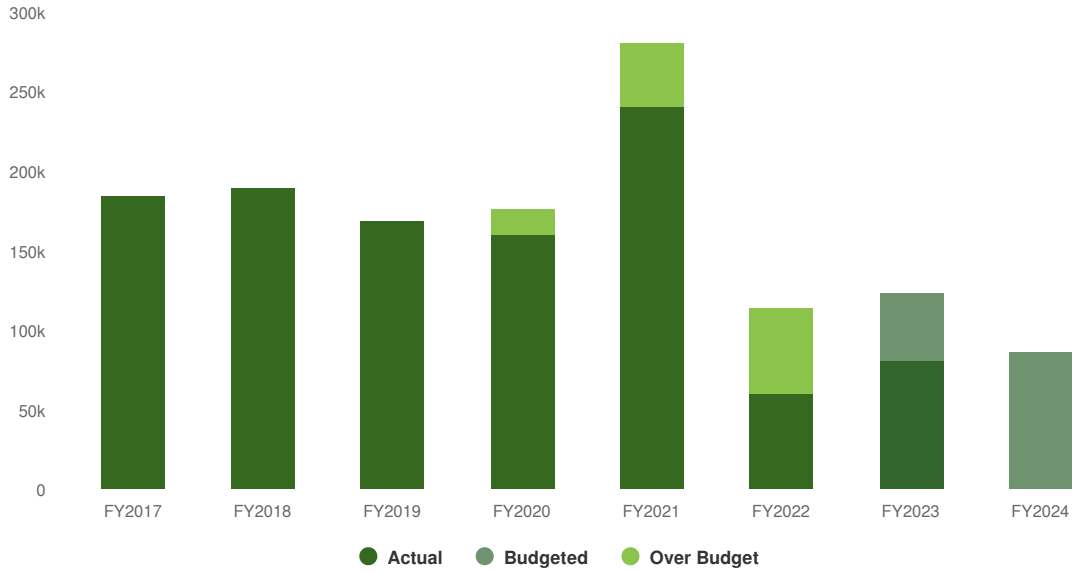


Real Estate Stamps Tax

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

\$86,993 **-\$36,688**
 (-29.66% vs. prior year)

Real Estate Stamps Tax Proposed and Historical Budget vs. Actual



CAPITAL IMPROVEMENTS



Courthouse Capital Improvements

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

Completed Projects

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

Projects Currently In Progress

Projects Being Considered

- Courthouse Interior Lighting Improvements
- Courthouse HVAC Replacement and Upgrades
- Courthouse Parking Lot Paving and Expansion

