CLAY COUNTY, ILLINOIS

ANNUAL BUDGET

For the fiscal year to end November 30, 2027

RESOLUTION ADOPTING THE ANNUAL BUDGET
OF THE COUNTY OF CLAY, STATE OF ILLINOIS
FOR THE FISCAL PERIOD BEGINNING DECEMBER 1, 2026
AND ENDING NOVEMBER 30, 2027

BE IT RESOLVED by the County Board of the County of Clay, State of Illinois, that the annual budget prepared and filed for the County of Clay, State of Illinois, for the fiscal period beginning December 1, 2026 and ending November 30, 2027 be adopted and the same is hereby adopted this ____ of November, A.D. 2026.

I move the adoption of the above resolution.

_____
Board Member

I second the motion to adopt the above resolution.

_____
Board Member

CLAY COUNTY, ILLINOIS

ANNUAL BUDGET

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For the fiscal year to end November 30, 2027

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Clay County, Illinois
Annual Budget

Statements of Revenues and Expenditures - By Fund
For the fiscal year ended November 30, 2025

County Corporate Fund:

Revenues		
Property taxes	$ 983,890	
State income tax	1,062,378	
State sales and use tax	776,835	
Personal property replacement tax	210,172	
Video gaming tax	28,235	
Other intergovernmental		
State's Attorney salary reimbursements	147,043	
Probation Officer salary reimbursements	262,798	
Public Defender salary reimbursements	97,515	
Sheriff salary reimbursements	86,680	
Supervisor of Assessments salary reimbursements	55,595	
Miscellaneous	88,516	
Fees and fines		
County Clerk	130,530	
Sheriff	22,517	
Circuit Clerk	155,461	
State's Attorney	43,276	
Liquor license	3,900	
Charges for services		
Police service	61,787	
Operating grants and contributions	132,205	
Interest earnings	58,522	
Miscellaneous	36,597	
Transfers from other funds	645,682	
Total Revenues - County Corporate		$ 5,090,134

County Corporate Fund:

	Expenditures	
Administration		
A1 - Health insurance	$ 403,169	
A2 - Fees of Registrar of Vital Statistics	142	
A3 - Official publications	-	
A4 - Reviewing assessment rolls - salaries	9,699	
A5 - Reviewing assessment rolls - expenses	77	
A6 - Reviewing assessment rolls - training	-	
A7 - County Board members - per diem & expenses	31,049	
A8 - Audit	-	
A9 - County Board Secretary fees	910	
AA10 - UCC dues	675	
AA11 - Insurance administration	3,000	
AA12 - Budget preparation	10,040	
AA13 - Telephone	28,146	
AA14 - Legal fees	923	
AA15 - Payroll processing fees	17,048	
Miscellaneous expense	4,480	
Total Administration		509,358
Charities, Institutions, and Education		
B2 - Animal control	88,696	
B3 - Clay County share of Superintendent of Educational Service Region expense	36,429	
B4 - Clay County Soil Conservation Program	10,000	
Office of Emergency Preparedness:		
B6 - Telephone	-	
B8 - Salary	26,523	
B9 - Training	-	
B21 - Fuel	4,604	
B22 - Supplies	3,923	
B23 - Miscellaneous	9,973	
B24 - Utilities	8,519	
B25 - Vet (Spray_Neuter)	35,288	
BB10 - Auto maintenance	591	
BB11 - Miscellaneous	15,154	
BB12 - Rent	3,300	
Purchase of Equipment	27,000	
Total Charities, Institutions, and Education		270,000
Courts and Judiciary		
C1 - Circuit jurors	-	
C2 - Circuit Court - supplies	2,920	
C3 - Miscellaneous expense for indigents	7,418	
C4 - Dues, subscriptions, etc.	2,662	
C5 - County share - Circuit Judge's office	446	
C6 - Proration of judge's salary	533	
C7 - Operation of judge's office	2,469	
C8 - Feeding jurors	-	
CC10 - Public Defender	153,350	
CC11 - Other	2,373	
CC12 - Attorney fees for indigents	45,765	
CC13 - Lexis access fees	-	
CC14 - Jury supplies	1,401	
Total Courts and Judiciary		219,337

County Corporate Fund:

	Expenditures	
County Jail		
D1 - Dieting and care of prisoners	30,441	
D2 - Utilities at jail	27,484	
D3 - Medical services	946	
D4 - Supplies	15,124	
D5 - Telephone	34,996	
D6 - Salaries of correctional officers	394,720	
D7 - Overtime	11,017	
D8 - Salary of matron	-	
D9 - Maintenance of equipment	41,922	
DD10 - Training	1,820	
DD11 - Uniforms	3,356	
DD12 - Housing of juveniles	-	
DD14 - Housing of adults	-	
DD13 - Purchase of equipment	15,000	
DD15 - Part-time correctional salaries	21,090	
DD16 - Inmate mental health services	-	
Total County Jail		597,916
Public Buildings and Grounds		
E1 - Janitor at Courthouse	-	
E2 - Janitor expense	10,481	
E3 - Utilities at Courthouse	23,603	
E4 - Supplies at Courthouse	8,336	
E5 - Equipment maintenance	3,302	
E6 - Purchase of equipment	-	
E7 - Repairs to County buildings	87,691	
E8 - Improvements to county building	-	
Total Public Buildings and Grounds		133,413
State's Attorney		
G1 - Salary of State's Attorney	170,389	
G2 - Clerical hire	72,509	
G3 - Clerical Hire O T, VAC, ETC	501	
G4 - Office supplies and expense	1,392	
G5 - Telephone	1,800	
G6 - Prosecutors Appellate Service	7,500	
G7 - Transcript fees	14	
G8 - Equipment maintenance	642	
GG10 - Victim/Witness coordinator salary	28,653	
GG11 - Training/seminars	1,472	
GG12 - Dues and subscriptions	5,120	
GG13 - Office books/materials	94	
GG14 - Salary of Asst. State Attorney	60,084	
Total State's Attorney		350,170
Clerk of Circuit Court		
I1 - Salary of Circuit Clerk	69,528	
I2 - Clerical hire	76,173	
I3 - Stationery and office supplies	7,233	
I5 - Miscellaneous	2,137	
I6 - Clerical hire part time	19,572	
I7 - Audit	6,601	
Total Clerk of Circuit Court		181,244

County Corporate Fund:

	Expenditures	
County Clerk and Recorder		
J1 - Salary of County Clerk	69,528	
J2 - Clerical hire	104,398	
J3 - Stationery and supplies	3,951	
J4 - Telephone	900	
J6 - Computer services	1,500	
J7- Miscellaneous	5,413	
J8 - Postage	3,000	
J9 - IMRF agent	2,100	
JJ10 - Book binding	1,500	
JJ11 - Record books	1,434	
Y1 - Lease of equipment	-	
Total County Clerk and Recorder		193,724
County Treasurer		
K1 - Salary of County Treasurer	69,528	
K2 - Clerical hire	67,099	
K3 - Publishing costs	-	
K4 - Stationery and supplies	5,343	
K5 - Telephone	1,440	
K6 - Miscellaneous	4,722	
K7 - Postage	12,102	
K8 - Overtime	4,046	
KK10 - Computer equipment and software	16,759	
Total County Treasurer		181,039
Sheriff		
L1 - Salary of Sheriff	136,311	
L2 - Salaries of deputies	818,853	
L3 - Overtime	71,729	
L4 - Stationery and supplies	14,639	
L5 - Automobile maintenance	98,084	
L6 - Transporting prisoners	179	
L7 - Training	13,752	
L8 - Uniforms	4,678	
L9 - Sheriff incidental expense	27,509	
LL10 - Purchases and lease of automobiles	99,998	
LL11 - Drug Task Force	-	
LL14 - IL Law Enforcement alarm system	-	
Miscellaneous expense	-	
Total Sheriff		1,285,732
Superintendent of Highways		
M2 - Highway office	-	
M3 - Utilities	9,701	
Total Superintendent of Highways		9,701
Courthouse Records		
N1 - Supplies	1,681	
N2 - Debt retirement	-	
Total Courthouse Records		1,681

County Corporate Fund:

	Expenditures	
Probation Office		
P1 - Chief Probation Officer salary	118,954	
P2 - Probation Officer salary	80,553	
P3 - Juvenile Probation Officer salary	82,143	
P4 - Incidental expenses	6,923	
P5 - Clerical hire	40,804	
P6 - Clerical hire	-	
P7 - Travel	1,413	
P8 - Utilities	5,360	
PP10 - Clerical hire - part time	5,697	
PP13 - Probation - 708 money	2,000	
Total Probation Office		343,847
Coroner		
Q1 - Coroner's salary	19,566	
Q2 - Deputy Coroner's salary	6,000	
Q3 - Dues	802	
Q4 - Education	1,365	
Q6 - Postage	52	
Q7 - Autopsy	13,075	
Q8 - Toxicology	2,802	
Q9 - Body transportation	3,200	
QQ10 - Supplies/services	2,856	
QQ11 - Communications	-	
QQ13 - Office & Equipment	-	
QQ15 - Travel	6,783	
QQ16 - Communications	2,193	
Total Coroner		58,694
Supervisor of Assessments		
S1 - Salary of Supervisor of Assessments	68,528	
S3 - Travel	2,012	
S4 - Supplies	1,709	
S5 - Postage and printing	3,984	
S6 - Computer tax services	28,108	
S7 - Township assessment	13,121	
SS11 - Training	1,235	
Total Supervisor of Assessments		118,697

County Corporate Fund:

	Expenditures		
Property Records System			
SS8 - Clerical hire	150,674		
SS9 - Clerical hire part time	3,724		
SSS10 - Publishing assessment lists	2,215		
SSS12 - Training	396		
Total Property Records System		157,009	
Solid Waste Planning			
SW1 - Educational	2,000		
SW2 - Planning	2,000		
Total Solid Waste Planning		4,000	
Election Expenses			
T1 - Clerical hire	30,576		
T2 - Printing and supplies	26,000		
T3 - Salaries of judges	30,162		
T5 - Computer services	70,182		
T6 - Miscellaneous	2,916		
T7 - Publications	4,500		
T8 - Postage	3,450		
T9 - Clerical hire - part time	972		
TT11 - Grant funded training	-		
Total Election Expenses		168,758	
Recorders Micrographics			
Y2 - Supplies	-		
Total Recorders Micrographics		-	
Transfers to Other Funds			
Transfers			
Total Transfers		-	
Miscellaneous and Contingencies			
Payroll expenses	64,613		
X - Miscellaneous	140,037		
Total Miscellaneous and Contingencies		204,650	
Total Expenditures - County Corporate			$ 4,988,970
Excess of Revenues over Expenditures			$ 101,164

County Highway Fund:

Revenues		
Property taxes	259,119	
Charges for services		
Labor and equipment rental	37,628	
Engineering reimbursements	77,887	
Operating grants	-	
Interest	4,947	
Salary reimbursements	0	
Miscellaneous	3,035	
Total Revenues - County Highway Fund		$ 382,616
Expenditures		
Payroll	$ 372,298	
Materials and supplies	138,442	
Fuel, lubricants and maintenance of equipment	71,158	
Maintenance building expense	10,823	
Highway department office	12,461	
Engineering expense	362	
Road supplies	2,150	
Miscellaneous	38,942	
Purchase and rental of equipment	121	
Transfer out	6,500	
Total Expenditures - County Highway Fund		$ 653,257
Deficiency of Revenues under Expenditures		$ (270,641)

County Highway Special Fund:

Revenues		
Property taxes	$ 215,976	
Charges for services		
Reimbursements	-	
Interest	1,069	
Miscellaneous	12,762	
Total Revenues - County Highway Special Fund		$ 229,807
Expenditures		
Repairing and maintaining County highways	$ 161,555	
Total Expenditures - County Highway Special Fund		$ 161,555
Excess of Revenues over Expenditures		$ 68,252

County Bridge Fund:

Revenues		
Property taxes	$ 129,694	
Reimbursements	18,498	
Grants	-	
Interest	8,337	
Total Revenues - County Bridge Fund		$ 156,529
Expenditures		
Building and repairing bridges and drainage structures across or along any public road in any township, road district, township district, city or village in the County of Clay as said County Board may deem expedient.	$ 13,777	
Total Expenditures - County Bridge Fund		$ 13,777
Excess of Revenues over Expenditures		$ 142,752

County Matching Fund:

Revenues		
Property taxes	$ 129,694	
Interest	7,833	
Other intergovernmental	113,280	
Operating contributions	611,098	
Transfers in	230,914	
Total Revenues - County Matching Fund		$ 1,092,819
Expenditures		
The County's proportionate share of purchase of right-of-way and construction of federal aid secondary highway projects.	$ 1,817,017	
Total Expenditures - County Matching Fund		$ 1,817,017
Deficiency of Revenues under Expenditures		$ (724,198)

County Motor Fuel Tax Fund:

Revenues		
State allotments	$ 385,946	
Interest	17,991	
Total Revenues - County Motor Fuel Tax Fund		$ 403,937
Expenditures		
Construction and maintenance of motor fuel tax highways.	$ 1,293,433	
Total Expenditures - County Motor Fuel Tax Fund		$ 1,293,433
Deficiency of Revenues under Expenditures		$ (889,496)

Workmen's Compensation Insurance Fund:

Revenues		
Property taxes	$ 411,818	
Interest	4,168	
Reimbursements	-	
Miscellaneous	-	
Transfers	-	
Total Revenues - Workmen's Comp Insurance Fund		$ 415,986
Expenditures		
W1 - Workmen's compensation insurance	$ 119,904	
Total Expenditures - Workmen's Comp Insurance Fund		$ 119,904
Excess of Revenues over Expenditures		$ 296,082

Unemployment Insurance Fund:

Revenues		
Property taxes	$ 15,267	
Interest	1,229	
Reimbursements	-	
Total Revenues - Unemployment Insurance Fund		$ 16,496
Expenditures		
U1 - Unemployment insurance	$ 11,234	
Total Expenditures - Unemployment Insurance Fund		$ 11,234
Excess of Revenues over Expenditures		$ 5,262

Illinois Municipal Retirement Fund:

Revenues		
Property taxes	$ 151,118	
Personal property replacement tax	22,546	
Interest	19,265	
Reimbursements	2,625,938	
Total Revenues - Illinois Municipal Retirement Fund		$ 2,818,867
Expenditures		
County contribution to retirement	$ 2,916,793	
Total Expenditures - Illinois Municipal Retirement Fund		$ 2,916,793
Deficiency of Revenues under Expenditures		$ (97,926)

County Insurance Fund:

Revenues		
Property taxes	$ 813,551	
Interest	14,604	
Miscellaneous	-	
Reimbursements	-	
Total Revenues - County Insurance Fund		$ 828,155
Expenditures		
V - Insurance	$ 425,867	
Total Expenditures - County Insurance Fund		$ 425,867
Excess of Revenues over Expenditures		$ 402,288

Industrial Fund:

Revenues		
Interest	$ -	
Total Revenues - Industrial Fund		$ -
Expenditures		
Miscellaneous	$ -	
Total Expenditures - Industrial Fund		$ -
Excess of Revenues over Expenditures		$ -

County Cooperative Extension Service Fund:

Revenues		
Property taxes	$ 52,794	
Interest	158	
Total Revenues - County Coop Extension Service Fund		$ 52,952
Expenditures		
F1 - County share of 4-H youth and adult agricultural education programs.	$ 52,500	
Total Expenditures - County Coop Extension Service Fund		$ 52,500
Excess of Revenues over Expenditures		$ 452

County Social Security Fund:

Revenues		
Property taxes	$ 291,260	
Interest	8,866	
Reimbursements	-	
Miscellaneous	-	
Total Revenues - County Social Security Fund		$ 300,126
Expenditures		
SS - County contributions to Social Security	$ 274,583	
Transfers	-	
Total Expenditures - County Social Security Fund		$ 274,583
Excess of Revenues over Expenditures		$ 25,543

Public Health Fund:

Revenues		
Property taxes	$ 107,802	
Interest	-	
Total Revenues - Public Health Fund		$ 107,802
Expenditures		
County health programs	$ 107,802	
Total Expenditures - Public Health Fund		$ 107,802
Excess of Revenues over Expenditures		$ -

Mentally Deficient Persons Fund:

Revenues		
Property taxes	$ 40,196	
Interest	114	
Total Revenues - Mentally Deficient Persons Fund		$ 40,310
Expenditures		
R1 - Mentally deficient person's board Clay County Counseling Center	$ 38,000	
Total Expenditures - Mentally Deficient Persons Fund		$ 38,000
Excess of Revenues over Expenditures		$ 2,310

Ambulance Fund:

Revenues		
Property taxes	$ 103,690	
Interest	759	
Total Revenues - Ambulance Fund		$ 104,449
Expenditures		
Purchase of equipment	$ -	
Miscellaneous	-	
Total Expenditures - Ambulance Fund		$ -
Excess of Revenues over Expenditures		$ 104,449

County Tuberculosis Fund:

Revenues		
Property taxes	$ 6,279	
Interest	-	
Total Revenues - County Tuberculosis Fund		$ 6,279
Expenditures		
Care of TB patients	$ 6,279	
Total Expenditures - County Tuberculosis Fund		$ 6,279
Excess of Revenues over Expenditures		$ -

Law Library Fund:

Revenues		
Fees	$ 8,498	
Total Revenues - Law Library Fund		$ 8,498
Expenditures		
Supplies	$ 2,781	
Total Expenditures - Law Library Fund		$ 2,781
Excess of Revenues over Expenditures		$ 5,717

Recorder's Micrographics Fund:

Revenues		
Fees	$ 65,031	
Interest	5,625	
Total Revenues - Recorder's Micrographics Fund		$ 70,656
Expenditures		
Y1 - Lease of equipment	$ -	
Y2 - Supplies	53,591	
Total Expenditures - Recorder's Micrographics Fund		$ 53,591
Excess of Revenues over Expenditures		$ 17,065

County Mental Health Fund:

Revenues		
Property taxes	$ 40,194	
Interest	60	
Total Revenues - County Mental Health Fund		$ 40,254
Expenditures		
MH1 - County mental health programs	$ 40,000	
Transfers	-	
Total Expenditures - County Mental Health Fund		$ 40,000
Excess of Revenues over Expenditures		$ 254

Drug Testing Fund:

Revenues		
Fees	$ 2,312	
Total Revenues - Drug Testing Fund		$ 2,312
Expenditures		
Drug testing	$ 180	
Total Expenditures - Drug Testing Fund		$ 180
Excess of Revenues over Expenditures		$ 2,132

Electronic Monitoring Fund:

Revenues		
Fees	$ 3,315	
Miscellaneous	-	
Total Revenues - Electronic Monitoring Fund		$ 3,315
Expenditures		
Home monitoring	$ -	
Total Expenditures - Electronic Monitoring Fund		$ -
Excess of Revenues over Expenditures		$ 3,315

Tax Sale Automation Fund:

Revenues		
Fees	$ 2,413	
Interest	179	
Total Revenues - Tax Sale Automation Fund		$ 2,592
Expenditures		
Equipment purchases	$ 11,394	
Total Expenditures - Tax Sale Automation Fund		$ 11,394
Deficiency of Revenues under Expenditures		$ (8,802)

Court Automation Fund:

Revenues		
Fees	$ 22,641	
Interest	884	
Miscellaneous	18,847	
Total Revenues - Court Automation Fund		$ 42,372
Expenditures		
Equipment purchases	$ -	
Miscellaneous	18,847	
Supplies	-	
Repair and maintenance	7,701	
Total Expenditures - Court Automation Fund		$ 26,548
Excess of Revenues over Expenditures		$ 15,824

Probation and Court Services Fund:

Revenues		
Fees	$ 40,693	
Miscellaneous	-	
Total Revenues - Probation and Court Services Fund		$ 40,693
Expenditures		
PCS program supplies	$ -	
Offender programs	5,553	
Maintenance of vehicle	454	
Staff training	2,770	
Miscellaneous	1,681	
Drug testing	-	
Contractual services	15,437	
Purchase of equipment	-	
Computer/technical	779	
Officer safety equipment	-	
Home monitoring	1,327	
Public community service	-	
Transfer to other funds	12,528	
Total Expenditures - Probation and Court Services Fund		$ 40,529
Excess of Revenues over Expenditures		$ 164

Maintenance and Child Support Administrative Fund:

Revenues		
Fees	$ 10,341	
Interest	272	
Miscellaneous	-	
Total Revenues - Maintenance & Child Support Admin Fund		$ 10,613
Expenditures		
Supplies	$ 15,141	
Total Expenditures - Maintenance & Child Support Admin Fund		$ 15,141
Deficiency of Revenues under Expenditures		$ (4,528)

Victim Impact Panel Fund:

Revenues		
Fees	$ 100	
Miscellaneous	-	
Total Revenues - Victim Impact Panel Fund		$ 100
Expenditures		
Program expense	$ -	
Total Expenditures - Victim Impact Panel Fund		$ -
Excess of Revenues over Expenditures		$ 100

Court Document Storage Fund:

	Revenues		
Fees	$ 19,426		
Interest	1,756		
Operating Grants	-		
Miscellaneous	-		
Total Revenues - Court Document Storage Fund		$	21,182
	Expenditures		
Supplies	$ 3,465		
Scanning	-		
Miscellaneous	9,848		
Purchase of equipment	-		
Total Expenditures - Court Document Storage Fund		$	13,313
Excess of Revenues over Expenditures		$	7,869

Arrestees Medical Costs Fund:

	Revenues		
Fees	$ 1,119		
Total Revenues - Arrestees Medical Costs Fund		$	1,119
	Expenditures		
Medical costs	$ -		
Total Expenditures - Arrestees Medical Costs Fund		$	-
Excess of Revenues over Expenditures		$	1,119

Emergency Telephone System Fund:

Revenues		
Surcharge receipts	$ 308,335	
Interest	43,619	
Miscellaneous	2,773	
Total Revenues - Emergency Telephone System Fund		$ 354,727
Expenditures		
911 system expenditures	$ 357,077	
Total Expenditures - Emergency Telephone System Fund		$ 357,077
Deficiency of Revenues under Expenditures		$ (2,350)

D.A.R.E. Program Fund:

Revenues		
Fees	$ -	
Donations	-	
Miscellaneous	4,569	
Interest	149	
Transfer	-	
Total Revenues - D.A.R.E Program Fund		$ 4,718
Expenditures		
Program expenses	$ 5,397	
Total Expenditures - D.A.R.E Program Fund		$ 5,397
Deficiency of Revenues under Expenditures		$ (679)

DUI Equipment Fund:

Revenues		
Fees	$ 1,771	
Total Revenues - DUI Equipment Fund		$ 1,771
Expenditures		
Purchase of equipment	$ -	
Total Expenditures - DUI Equipment Fund		$ -
Excess of Revenues over Expenditures		$ 1,771

GIS Fund:

Revenues		
Fees	$ 60,975	
Miscellaneous	600	
Total Revenues - GIS Fund		$ 61,575
Expenditures		
Equipment maintenance	$ 13,024	
Postage	17,845	
Salaries	3,140	
Supplies	2,220	
Transfers	32,505	
Training	-	
Miscellaneous	-	
Total Expenditures - GIS Fund		$ 68,734
Deficiency of Revenues under Expenditures		$ (7,159)

DUI Crime Lab Fund:

Revenues		
Fees	$ -	
Total Revenues - DUI Crime Lab Fund		$ -
Expenditures		
Equipment purchase	$ -	
Total Expenditures - DUI Crime Lab Fund		$ -
Excess of Revenues over Expenditures		$ -

Capital Expenditures Fund:

Revenues		
Interest	$ 17,496	
Miscellaneous	-	
Total Revenues - Capital Expenditures Fund		$ 17,496
Expenditures		
Equipment purchase	$ 35,000	
Transfer to General fund	-	
Total Expenditures - Capital Expenditures Fund		$ 35,000
Deficiency of Revenues under Expenditures		$ (17,504)

Probation Transfer Fund:

Revenues		
Fees	$ -	
Total Revenues - Probation Transfer Fund		$ -
Expenditures		
Supplies	$ -	
Total Expenditures - Probation Transfer Fund		$ -
Excess of Revenues over Expenditures		$ -

708 Board Fund:

Revenues		
Transfer from other fund	$ 2,500	
Total Revenues - 708 Board Fund		$ 2,500
Expenditures		
Program expense	$ 6,000	
Total Expenditures - 708 Board Fund		$ 6,000
Deficiency of Revenues under Expenditures		$ (3,500)

Public Safety Tax Fund:

Revenues		
Public safety tax	$ 802,654	
Interest	6,733	
Miscellaneous	-	
Total Revenues - Public Safety Tax Fund		$ 809,387
Expenditures		
Public safety issues	$ 613,390	
Total Expenditures - Public Safety Tax Fund		$ 613,390
Excess of Revenues over Expenditures		$ 195,997

Year Ended November 30, 2025 - Actual, Continued

Death Certificate Surcharge Fund:

Revenues		
Miscellaneous	$ 100	
Surcharges	4,386	
Transfers	-	
Total Revenues - Death Certificate Surcharge Fund		$ 4,486
Expenditures		
Program expense	$ 1,023	
Total Expenditures - Death Certificate Surcharge Fund		$ 1,023
Excess of Revenues over Expenditures		$ 3,463

Failure to Appear Fund:

Revenues		
Fees	$ 350	
Interest	85	
Total Revenues - Failure to Appear Fund		$ 435
Expenditures		
Miscellaneous	$ 7,121	
Total Expenditures - Failure to Appear Fund		$ 7,121
Deficiency of Revenues under Expenditures		$ (6,686)

Assessment for Plant Eradication Fund:

Revenues		
Fees	$ -	
Total Revenues - Assessment for Plant Eradication Fund		$ -
Expenditures		
Miscellaneous	$ -	
Total Expenditures - Assessment for Plant Eradication Fund		$ -
Excess of Revenues over Expenditures		$ -

Clerk Operational Fund:

Revenues		
Fees	$ 5,994	
Interest	131	
Total Revenues - Clerk Operational Fund		$ 6,125
Expenditures		
Miscellaneous	$ -	
Total Expenditures - Clerk Operational Fund		$ -
Excess of Revenues over Expenditures		$ 6,125

Hospital Maintenance Fund:

Revenues		
Property taxes	$ 31	
Interest	-	
Total Revenues - Hospital Maintenance Fund		$ 31
Expenditures		
Distributions	$ 1,139	
Total Expenditures - Hospital Maintenance Fund		$ 1,139
Deficiency of Revenues under Expenditures		$ (1,108)

DNA Testing Fund:

Revenues		
Fees	$ -	
Total Revenues - DNA Testing Fund		$ -
Expenditures		
Program expense	$ -	
Total Expenditures - DNA Testing Fund		$ -
Excess of Revenues over Expenditures		$ -

Circuit Clerk Marriage Fund:

Revenues		
Fees	$ 190	
Interest	10	
Total Revenues - Circuit Clerk Marriage Fund		$ 200
Expenditures		
Miscellaneous	$ -	
Total Expenditures - Circuit Clerk Marriage Fund		$ -
Excess of Revenues over Expenditures		$ 200

Forfeited Fund:

Revenues		
Interest	$ 62	
Miscellaneous	-	
Total Revenues - Forfeited Fund		$ 62
Expenditures		
Miscellaneous	$ -	
Total Expenditures - Forfeited Fund		$ -
Excess of Revenues over Expenditures		$ 62

Cremation Fund:

Revenues		
Fees	$ 7,784	
Miscellaneous	-	
Total Revenues - Cremation Fund		$ 7,784
Expenditures		
Miscellaneous	$ 3,251	
Total Expenditures - Cremation Fund		$ 3,251
Excess of Revenues over Expenditures		$ 4,533

State's Attorney 415 Fund:

Revenues		
Interest	$ 561	
Total Revenues - State's Attorney 415 Fund		$ 561
Expenditures		
Miscellaneous	$ -	
Total Expenditures - State's Attorney 415 Fund		$ -
Excess of Revenues over Expenditures		$ 561

Tax Sale in Error Fund:

	Revenues		
Fees		$ 10,852	
Interest		1,014	
Total Revenues - Tax Sale in Error Fund			$ 11,866
	Expenditures		
Miscellaneous		$ 2,925	
Total Expenditures - Tax Sale in Error Fund			$ 2,925
Excess of Revenues over Expenditures			$ 8,941

State's Attorney Automation Fund:

	Revenues		
Fees		$ 1,184	
Interest		56	
Miscellaneous		-	
Total Revenues - State's Attorney Automation Fund			$ 1,240
	Expenditures		
Equipment maintenance		$ 5,960	
Supplies		-	
Total Expenditures - State's Attorney Automation Fund			$ 5,960
Deficiency of Revenues under Expenditures			$ (4,720)

Probation Automation Fund:

	Revenues		
Fees		$ 120	
Interest		192	
Total Revenues - Probation Automation Fund			$ 312
	Expenditures		
Miscellaneous		$ 20,500	
Total Expenditures - Probation Automation Fund			$ 20,500
Deficiency of Revenues under Expenditures			$ (20,188)

Drug Court Fund:

	Revenues		
Fees		$ 1,726	
Total Revenues - Drug Court Fund			$ 1,726
	Expenditures		
Miscellaneous		$ -	
Total Expenditures - Drug Court Fund			$ -
Excess of Revenues over Expenditures			$ 1,726

Police Vehicle and Equipment Fund:

	Revenues		
Fees		$ -	
Interest		-	
Total Revenues - Police Vehicle and Equip Fund			$ -
	Expenditures		
Miscellaneous		$ -	
Total Expenditures - Police Vehicle and Equip Fund			$ -
Excess of Revenues over Expenditures			$ -

E-Citation (Circuit Clerk) Fund:

	Revenues		
Fees		$ 4,675	
Interest		-	
	Total Revenues - E-Citation (Circuit Clerk) Fund		$ 4,675
	Expenditures		
Miscellaneous		$ 1,914	
	Total Expenditures - E-Citation (Circuit Clerk) Fund		$ 1,914
	Excess of Revenues over Expenditures		$ 2,761

E-Citation (Sheriff) Fund:

	Revenues		
Fees		$ 208	
	Total Revenues - E-Citation (Sheriff) Fund		$ 208
	Expenditures		
Miscellaneous		$ -	
	Total Expenditures - E-Citation (Sheriff) Fund		$ -
	Excess of Revenues over Expenditures		$ 208

Indemnity Fund:

	Revenues		
Fees		$ 5,840	
Interest		2,419	
	Total Revenues - Indemnity Fund		$ 8,259
	Expenditures		
Transfer out		8,259	
	Total Expenditures - Indemnity Fund		$ 8,259
	Excess of Revenues over Expenditures		-

Escrow Fund:

	Revenues		
Fees		$ -	
Interest		-	
	Total Revenues - Escrow Fund		$ -
	Expenditures		
Miscellaneous		$ -	
	Total Expenditures - Escrow Fund		$ -
	Excess of Revenues over Expenditures		$ -

State's Attorney Sex Offender

	Revenues		
Fees		$ -	
Interest		-	
	Total Revenues - State's Attorney Sex Offender Fund		$ -
	Expenditures		
Miscellaneous		$ -	
	Total Expenditures - State's Attorney Sex Offender Fund		$ -
	Excess of Revenues over Expenditures		$ -

Public Defender Automation

	Revenues		
Fees		$ 598	
	Total Revenues - Public Defender Automation Fund		$ 598
	Expenditures		
Miscellaneous		$ -	
	Total Expenditures - Public Defender Automation Fund		$ -
	Excess of Revenues over Expenditures		$ 598

Drug Addiction Services

	Revenues		
Fees		$ -	
	Total Revenues - Drug Addiction Fund		$ -
	Expenditures		
Miscellaneous		$ -	
	Total Expenditures - Drug Addiction Fund		$ -
	Excess of Revenues over Expenditures		$ -

State's Attorney Cannabis

	Revenues		
Fees		$ -	
Interest		-	
	Total Revenues - State's Attorney Fund		$ -
	Expenditures		
Miscellaneous		$ -	
	Total Expenditures - State's Attorney Fund		$ -
	Excess of Revenues over Expenditures		$ -

Cannabis Use Tax

	Revenues		
Use tax		$ 9,138	
Interest		-	
	Total Revenues - Cannabis Use Tax Fund		$ 9,138
	Expenditures		
Transfer		$ 9,138	
	Total Expenditures - Cannabis Use Tax Fund		$ 9,138
	Excess of Revenues over Expenditures		$ -

American Rescue Plan

	Revenues		
Operating contributions		$ -	
Interest		199	
	Total Revenues - American Rescue Plan		$ 199
	Expenditures		
Miscellaneous		$ 30,530	
Capital outlay		-	
Transfer		230,914	
	Total Expenditures - American Rescue Plan		$ 261,444
	Deficiency of Revenues under Expenditures		$ (261,245)

Audit

	Revenues		
Property Taxes		$ 115,491	
Interest		992	
	Total Revenues - Audit		$ 116,483
	Expenditures		
Miscellaneous		46,200	
	Total Expenditures - Audit		46,200
	Excess of Revenues over Expenditures		$ 70,283

Opioids

	Revenues		
Miscellaneous		$ 20,614	
	Total Revenues - Opioid Fund		$ 20,614
	Expenditures		
Miscellaneous		48,500	
	Total Expenditures - Opioid Fund		48,500
	Deficiency of Revenues under Expenditures		$ (27,886)

Public Defender Funding

	Revenues		
Miscellaneous		$ 107,385	
Interest		1029	
	Total Revenues - Public Defender Funding		$ 108,414
	Expenditures		
Miscellaneous		94,700	
	Total Expenditures - Public Defender Funding		94,700.06
	Excess of Revenues over Expenditures		$ 13,714

Clay County, Illinois
Annual Budget

Statement of all Monies in the County Treasury as of November 30, 2025 and Estimated Monies in the County Treasury as of November 30, 2026
For the fiscal year ended November 30, 2026

	Actual November 30, 2025	Estimated November 30, 2026
County Corporate Fund	$ 4,077,367	$ 4,326,680
County Highway Fund	622,490	1,213,763
County Highway Special Fund	-	(43,237)
County Bridge Fund	966,071	1,131,138
County Matching Fund	637,909	895,121
County Motor Fuel Tax Fund	683,180	1,044,395
Workmen's Compensation Insurance Fund	765,510	899,468
Unemployment Insurance Fund	132,635	137,237
Illinois Municipal Retirement Fund	3,558,440	2,928,573
County Insurance Fund	2,016,450	2,342,775
Industrial Fund	3,750	3,750
County Cooperative Extension Service Fund	14,473	14,620
County Social Security Fund	988,186	1,038,499
Public Health Fund	-	-
Mentally Deficient Persons Fund	12,146	14,669
Ambulance Fund	172,206	282,821
County Tuberculosis Fund	-	-
Law Library Fund	39,674	46,627
Recorder's Micrographics Fund	544,988	609,822
County Mental Health Fund	4,521	14,566
Drug Testing Fund	36,365	26,668
Electronic Monitoring Fund	16,177	17,398
State's Attorney Sex Offender Fund	550	550
Tax Sale Automation Fund	16,831	16,461
Court Automation Fund	97,293	118,717
Probation and Court Services Fund	344,833	306,758
Maintenance and Child Support Administrative Fund	105,917	90,917
Victim Impact Panel Fund	3,727	3,817
Court Document Storage Fund	176,754	173,250
Arrestees Medical Costs Fund	24,129	25,197
Emergency Telephone System Fund	1,787,705	1,872,157
D.A.R.E. Program Fund	15,356	15,297
DUI Equipment Fund	3,627	4,895
GIS Fund	86,604	94,433
DUI Crime Lab Fund	380	80
Capital Expenditure Fund	505,388	762,365
Probation Transfer Fund	375	375
708 Board Fund	2,616	116
Public Safety Tax Fund	809,866	1,080,127
Death Certificate Surcharge Fund	29,175	32,369

Statement of all Monies in the County Treasury, Continued

	Actual November 30, 2025	Estimated November 30, 2026
Failure to Appear Fund	2,505	2,531
Assessment for Plant Eradication Fund	2,000	2,000
Clerk Operational Fund	37,826	37,826
Hospital Maintenance Fund	-	140
DNA Testing Fund	-	-
Circuit Clerk Marriage Fund	2,581	2,581
Forfeited Fund	6,130	9,015
Cremation Fund	33,580	40,593
State's Attorney 415 Fund	55,619	56,189
Tax Sale in Error Fund	99,716	118,573
State's Attorney Automation Fund	2,165	3,295
Probation Automation Fund	368	7,497
Drug Court Fund	20,133	21,768
Police Vehicle and Equipment Fund	464	464
E-Citation (Circuit Clerk) Fund	17,642	21,494
E-Citation (Sheriff) Fund	649	769
Drug Addiction Service Fund	1,349	1,349
Indemnity Fund	50,000	49,357
Escrow Fund	4,541	4,541
Public Defender Automation	3,267	3,819
American Rescue Plan	15,125	10,083
Cannabis Use Tax	-	140
Audit	150,877	217,647
State's Attorney Cannabis	3,150	3,150
Opioids	39,923	47,893
Public Defender Funding	138,924	32,529
Total Cash On-Hand	$ 19,992,198	$ 22,238,477

Clay County, Illinois
Annual Budget

Statements of Estimated Revenues and Expenditures - By Fund
For the fiscal year ended November 30, 2026

County Corporate Fund:

	Revenues	
Property taxes	$ 1,179,429	
State income tax	1,161,055	
Cannabis use tax	-	
State sales and use tax	820,164	
Personal property replacement tax	280,545	
Video Gaming Tax	30,663	
Other intergovernmental		
State's Attorney salary reimbursements	113,244	
Sheriff's salary reimbursements	88,000	
Probation Officer salary reimbursements	197,498	
Public Defender salary reimbursements	101,919	
Supervisor of Assessments reimbursements	48,107	
Election expense reimbursement	-	
Miscellaneous	26,790	
Fees and fines		
County Clerk	163,583	
Sheriff	17,645	
Circuit Clerk	98,732	
State's Attorney	36,050	
Court Security	-	
Liquor license	4,163	
Charges for services		
Police service	61,787	
Animal control donations	10,080	
Operating grants and contributions	18,000	
Interest earnings	43,898	
Miscellaneous	22,211	
Transfers from other funds	554,951	
Total Revenues - County Corporate		$ 5,078,514

County Corporate Fund:

	Expenditures	
Administration		
A1 - Health insurance	$ 433,569	
A2 - Fees of Registrar of Vital Statistics	222	
A3 - Official publications	-	
A4 - Reviewing assessment rolls salaries	9,800	
A5 - Reviewing assessment rolls expenses	500	
A6 - Reviewing assessment rolls training	500	
A7 - County Board members - per diem & expenses	23,052	
A8 - Audit	-	
A9 - County Board Secretary fees	780	
AA10 - UCC dues	500	
AA11 - Insurance administration	3,000	
AA12 - Budget preparation	9,000	
AA13 - Telephone	26,102	
AA14 - Legal fees	20,000	
AA15 - Payroll processing fees	18,126	
Total Administration		545,151
Charities, Institutions, and Education		
B2 - Animal Control	104,160	
B21 - Fuel	7,439	
B22 - Supplies	4,025	
B23 - Miscellaneous	1,992	
B24 - Utilities	9,419	
B25 - Vet (spay/neuter)	21,069	
B26 - Building Maintenance	143	
B27 - Cell Phone	2,400	
B3 - Clay County share of Superintendent of Educational	36,590	
Service Region expense	10,000	
B4 - Clay County Soil Conservation Program	-	
Office of Emergency Preparedness:		
B5 - Utilities	-	
B6 - Telephone	-	
B8 - Salary	27,314	
B9 - Training	700	
BB10 - Auto maintenance	86	
BB11 - Miscellaneous	1,400	
BB12 - Rent	3,300	
BB13 - ESDAgrant	15,315	
Total Charities, Institutions, and Education		245,352
Courts and Judiciary		
C1 - Circuit jurors	14,681	
C2 - Circuit Court - supplies	150	
C3 - Miscellaneous expense for indigents	5,904	
C4 - Dues, subscriptions, etc.	1,883	
C5 - County share - Circuit Judge's office	956	
C6 - Proration of judge's salary	794	
C7 - Operation of judge's office	134	
C8 - Feeding jurors	1,724	
CC10 - Public Defender	152,879	
CC11 - Public Defender other	7,334	
CC12 - Attorney fees for indigents	18,767	
Total Courts and Judiciary		205,206

County Corporate Fund:

	Expenditures	
County Jail		
D1 - Dieting and care of prisoners	25,281	
D2 - Utilities at jail	25,032	
D3 - Medical services	3,189	
D4 - Supplies	4,752	
D5 - Telephone	35,117	
D6 - Salaries of correctional officers	420,534	
D7 - Overtime	14,517	
D8 - Salary of matron	-	
D9 - Maintenance of equipment	59,190	
DD10 - Training	3,711	
DD11 - Uniforms	3,716	
DD12 - Housing of juveniles	-	
DD13 - Purchase of equipment	5,000	
DD14 - Housing of adults	-	
DD15 - Part-time correctional officers	17,802	
DD16 - Inmate mental health services	-	
Total County Jail		617,841
Public Buildings and Grounds		
E1 - Janitor at Courthouse	-	
E2 - Janitor expense	9,188	
E3 - Utilities at Courthouse	19,575	
E4 - Supplies at Courthouse	3,968	
E5 - Equipment maintenance	-	
E6 - Purchase of equipment	2,237	
E7 - Repairs to County buildings	11,378	
Total Public Buildings and Grounds		46,346
State's Attorney		
G1 - Salary of State's Attorney	169,866	
G2 - Clerical hire	77,281	
G4 - Office supplies and expense	1,544	
G5 - Cell phone reimbursement	1,650	
G6 - Prosecutors Appellate Service	11,250	
G7 - Transcript fees	-	
G8 - Equipment maintenance	872	
GG10 - Victim/Witness coordinator salary	14	
GG11 - Training/seminars	908	
GG12 - Dues and subscriptions	3,395	
GG13 - Office books/materials	1,245	
GG14 - Salary of Asst. State Attorney	60,000	
GG15 - Miscellaneous	-	
Total State's Attorney		328,025
Clerk of Circuit Court		
I1 - Salary of Circuit Clerk	71,614	
I2 - Clerical hire	79,577	
I3 - Stationery and office supplies	5,933	
I5 - Miscellaneous	2,768	
I6 - Clerical hire - part time	7,409	
I7 - Audit	5,400	
Total Clerk of Circuit Court		172,701

Year Ended November 30, 2026 - Estimated, Continued

County Corporate Fund:

	Expenditures	
County Clerk and Recorder		
J1 - Salary of County Clerk	71,614	
J2 - Clerical hire	105,059	
J3 - Stationery and supplies	849	
J4 - Cell phone reimbursement	1,415	
J5 - Office equipment	13,000	
J6 - Computer services	123	
J7 - Miscellaneous	2,460	
J8 - Postage	1,000	
J9 - IMRF agent	2,100	
J10 - Book binding	-	
J11 - Record books	-	
Total County Clerk and Recorder		197,620
County Treasurer		
K1 - Salary of County Treasurer	71,614	
K2 - Clerical hire	70,466	
K3 - Publishing costs	158	
K4 - Stationery and supplies	1,551	
K5 - Telephone	1,800	
K6 - Miscellaneous	(5,184)	
K7 - Postage	15,537	
K8 - Clerical hire-overtime	4,000	
KK10 - Computer equipment and software	31,080	
Total County Treasurer		191,022
Sheriff		
L1 - Salary of Sheriff	132,000	
L2 - Salaries of deputies	868,171	
L3 - Overtime	57,110	
L4 - Stationery and supplies	6,371	
L5 - Automobile maintenance	77,532	
L6 - Transporting prisoners	536	
L7 - Training	7,095	
L8 - Uniforms	8,301	
L9 - Sheriff incidental expense	11,634	
LL10 - Purchases and lease of automobiles	80,000	
LL11 - Drug task force	-	
LL14 - IL Law Enforcement & Alarm Grant	1,000	
LL15 - Purchase of equipment	21,663	
LL16 - Sheriff other	-	
Total Sheriff		1,271,413
Superintendent of Highways		
M2 - Highway office	10,000	
M3 - Utilities	7,632	
M5 - E-911 Signs Material/Labor/Equipment	-	
M6 - Transfer to Highway for Equipment	-	
Total Superintendent of Highways		17,632
Courthouse Records		
N1 - Supplies	590	
N2 - Debt retirement	-	
Total Courthouse Records		590

Year Ended November 30, 2026 - Estimated, Continued

Tax Sale Automation		
O1 - Purchase of equipment	-	
Total Tax Sale Automation		-
Expenditures		
Probation Office		
P1 - Chief Probation Officer salary	128,470	
P2 - Probation Officer salary	91,347	
P3 - Juvenile Probation Officer salary	92,087	
P4 - Incidental expenses	4,230	
P5 - Clerical hire	42,845	
P7 - Travel	2,513	
P8 - Utilities	5,267	
P9 - Building maintenance	-	
PP10 - Clerical hire - part time	15,750	
PP12 - Computer equipment	4,000	
PP13 - Probation Officer's 708 Board	-	
Total Probation Office		386,509
Coroner		
Q1 - Coroner's salary	20,153	
Q2 - Deputy Coroner's salary	8,000	
Q3 - Dues	1,500	
Q4 - Education	1,520	
Q5 - Indigent Disposition	-	
Q6 - Postage	50	
Q7 - Autopsy	12,525	
Q8 - Toxicology	2,306	
Q9 - Body transportation	3,000	
QQ10 - Supplies/services	1,908	
QQ13 - Office and equipment expense	-	
QQ15 - Travel	3,236	
QQ16 - Communications	2,000	
QQ17 - Court reporter	350	
QQ18 - Jurors	250	
Total Coroner		56,798
Supervisor of Assessments		
S1 - Salary of Supervisor of Assessments	70,614	
S3 - Travel	405	
S4 - Supplies	1,559	
S5 - Postage and printing	4,847	
S6 - Computer tax services	15,585	
S7 - Township Assessment	15,750	
SS11 - Training	450	
Total Supervisor of Assessments		109,210

County Corporate Fund:

	Expenditures		
Property Records System			
SS8 - Clerical hire	158,867		
SS9 - Clerical hire - part-time	2,839		
SSS10 - Publishing assessment lists	3,500		
SSS12 - Training	615		
Total Property Records System		165,821	
Solid Waste Planning			
SW1 - Educational	2,093		
SW2 - Planning	1,497		
Total Solid Waste Planning		3,590	
Election Expenses			
T1 - Clerical hire	35,124		
T2 - Printing and supplies	24,233		
T3 - Salaries of judges	13,488		
T5 - Computer services	18,794		
T6 - Miscellaneous	3,834		
T7 - Publications	2,255		
T8 - Postage	-		
T9 - Election overtime	1,410		
TT11 - Grant Funded Training	-		
Total Election Expenses		99,138	
Maintaining Court Security			
Z1 - Bailiffs	3,041		
Z2 - Expense	-		
Z3 - Purchase of equipment	113		
Z4 - Court security officers	129,000		
Z5 - Miscellaneous	-		
Total Maintaining Court Security		132,154	
Transfers to Other Funds			
Transfers	-		
Total Transfers		-	
Miscellaneous and Contingencies			
X1 - Miscellaneous	37,082		
Total Miscellaneous and Contingencies		37,082	
Total Expenditures - County Corporate			$ 4,829,201
Excess of Revenues over Expenditures			$ 249,313

County Highway Fund:

Revenues		
Property taxes	$ 311,000	
Charges for services		
Labor and equipment rental	6,515	
Engineering reimbursements	8,256	
Interest	6,672	
Reimbursements for E-911	15,000	
Salary reimbursements	114,068	
State and federal grants	2,254,889	
Miscellaneous	30,142	
Total Revenues - County Highway Fund		$ 2,746,542
Expenditures		
Payroll	$ 535,500	
Materials and supplies	37,799	
Fuel, lubricants and maintenance of equipment	43,350	
Maintenance building expense	10,497	
Highway department office	30,666	
Road supplies	675	
Miscellaneous	23,396	
Purchase and rental of equipment	839	
Road work	750,000	
Repair and maintenance highways	719,871	
Engineering expense	2,676	
Total Expenditures - County Highway Fund		$ 2,155,269
Excess of Revenues over Expenditures		$ 591,273

County Highway Special Fund:

Revenues		
Property taxes	$ -	
Interest	1,967	
Miscellaneous	14,549	
Total Revenues - County Highway Special Fund		$ 16,516
Expenditures		
Repairing and maintaining County highways	$ 59,753	
Total Expenditures - County Highway Special Fund		$ 59,753
Deficiency of Revenues under Expenditures		$ (43,237)

County Bridge Fund:

Revenues		
Property taxes	$ 155,000	
Reimbursements (State of IL and Townships)	15,051	
Federal grants	-	
Interest	9,605	
Total Revenues - County Bridge Fund		$ 179,656
Expenditures		
Building and repairing bridges and drainage structures across or along any public road in any township, road district, township district, city or village in the County of Clay as said County Board may deem expedient.	$ 14,589	
Total Expenditures - County Bridge Fund		$ 14,589
Excess of Revenues over Expenditures		$ 165,067

Revenues		
Property taxes	$ 155,000	
Transfer in	230,914	
State and federal grants	68,491	
Interest	6,032	
Total Revenues - County Matching Fund		$ 460,437
Expenditures		
The County's proportionate share of purchase of right-of-way and construction of federal aid secondary highway projects.	$ 203,225	
Total Expenditures - County Matching Fund		$ 203,225
Excess of Revenues over Expenditures		$ 257,212

County Motor Fuel Tax Fund:

Revenues		
State allotments	$ 646,143	
Interest	13,209	
Engineering	-	
Total Revenues - County Motor Fuel Tax Fund		$ 659,352
Expenditures		
Construction and maintenance of motor fuel tax highways.	$ 201,762	
Motor Fuel Tax share of Highway salary	57,034	
Other	39,341	
Total Expenditures - County Motor Fuel Tax Fund		$ 298,137
Excess of Revenues over Expenditures		$ 361,215

Workmen's Compensation Insurance Fund:

Revenues		
Property taxes	$ 250,000	
Interest	7,017	
Reimbursements	-	
Transfer from other funds	-	
Total Revenues - Workmen's Comp Insurance Fund		$ 257,017
Expenditures		
W1 - Workmen's compensation insurance	$ 123,059	
W2 - CCHD Workmen's compensation insurance	-	
Transfer to other funds	-	
Total Expenditures - Workmen's Comp Insurance Fund		$ 123,059
Excess of Revenues over Expenditures		$ 133,958

Unemployment Insurance Fund:

Revenues		
Property taxes	$ 10,000	
Interest	1,280	
Reimbursements	-	
Miscellaneous	10,669	
Total Revenues - Unemployment Insurance Fund		$ 21,949
Expenditures		
U1 - Unemployment insurance	$ 17,347	
Total Expenditures - Unemployment Insurance Fund		$ 17,347
Excess of Revenues over Expenditures		$ 4,602

Illinois Municipal Retirement Fund:

Revenues		
Property taxes	$ 75,103	
Personal property replacement tax	-	
Interest	18,365	
Reimbursements	2,562,638	
Total Revenues - Illinois Municipal Retirement Fund		$ 2,656,106
Expenditures		
County contribution to retirement	$ 3,285,973	
Total Expenditures - Illinois Municipal Retirement Fund		$ 3,285,973
Deficiency of Revenues under Expenditures		$ (629,867)

County Insurance Fund:

Revenues		
Property taxes	$ 810,000	
Interest	30,908	
Reimbursements	-	
Total Revenues - County Insurance Fund		$ 840,908
Expenditures		
V1 - General liability	$ 209,378	
V2 - Business & auto	50,000	
V3 - Inland marine	5,000	
V4 - Clay County Health Department Share	27,000	
V5 - IT	113,205	
V6 - Self-insured medical premiums	110,000	
W1 - Insurance	-	
Total Expenditures - County Insurance Fund		$ 514,583
Excess of Revenues over Expenditures		$ 326,325

Industrial Fund:

Revenues		
Interest	$ -	
Total Revenues - Industrial Fund		$ -
Expenditures		
Miscellaneous	$ -	
Total Expenditures - Industrial Fund		$ -
Excess of Revenues over Expenditures		$ -

County Cooperative Extension Service Fund:

Revenues		
Property taxes	$ 52,500	
Interest	147	
Total Revenues - County Coop Extension Service Fund		$ 52,647
Expenditures		
F1 - County share of 4-H youth and adult agricultural education programs.	$ 52,500	
Total Expenditures - County Coop Extension Service Fund		$ 52,500
Excess of Revenues over Expenditures		$ 147

County Social Security Fund:

Revenues		
Property taxes	$ 320,316	
Interest	7,581	
Reimbursements	-	
Total Revenues - County Social Security Fund		$ 327,897
Expenditures		
County contributions to Social Security	$ 277,584	
Total Expenditures - County Social Security Fund		$ 277,584
Excess of Revenues over Expenditures		$ 50,313

Public Health Fund:

Revenues		
Property taxes	$ 218,000	
Interest	158	
Total Revenues - Public Health Fund		$ 218,158
Expenditures		
County health programs	$ 218,158	
Total Expenditures - Public Health Fund		$ 218,158
Excess of Revenues over Expenditures		$ -

Mentally Deficient Persons Fund:

Revenues		
Property taxes	$ 40,000	
Interest	123	
Total Revenues - Mentally Deficient Persons Fund		$ 40,123
Expenditures		
Mentally deficient person's board Clay County Counseling Center	$ 37,600	
Total Expenditures - Mentally Deficient Persons Fund		$ 37,600
Excess of Revenues over Expenditures		$ 2,523

Ambulance Fund:

Revenues		
Property taxes	$ 124,167	
Interest	1,448	
Total Revenues - Ambulance Fund		$ 125,615
Expenditures		
Vehicle Maintenance	$ 15,000	
Purchase of Equipment	-	
Total Expenditures - Ambulance Fund		$ 15,000
Excess of Revenues over Expenditures		$ 110,615

County Tuberculosis Fund:

Revenues		
Property taxes	$ 8,000	
Interest	-	
Total Revenues - County Tuberculosis Fund		$ 8,000
Expenditures		
Care of TB patients	$ 8,000	
Total Expenditures - County Tuberculosis Fund		$ 8,000
Excess of Revenues over Expenditures		$ -

Law Library Fund:

Revenues		
Fees	$ 6,953	
Total Revenues - Law Library Fund		$ 6,953
Expenditures		
Supplies	$ -	
Total Expenditures - Law Library Fund		$ -
Excess of Revenues over Expenditures		$ 6,953

Recorder's Micrographics Fund:

Revenues		
Fees	$ 70,848	
Interest	5,801	
Total Revenues - Recorder's Micrographics Fund		$ 76,649
Expenditures		
Lease of equipment	$ 9,794	
Supplies	2,021	
Total Expenditures - Recorder's Micrographics Fund		$ 11,815
Excess of Revenues over Expenditures		$ 64,834

County Mental Health Fund:

Revenues		
Property taxes	$ 40,000	
Interest	45	
Total Revenues - County Mental Health Fund		$ 40,045
Expenditures		
County mental health programs	$ 30,000	
Total Expenditures - County Mental Health Fund		$ 30,000
Excess of Revenues over Expenditures		$ 10,045

Drug Testing Fund:

Revenues		
Fees	$ 2,303	
Total Revenues - Drug Testing Fund		$ 2,303
Expenditures		
Drug testing	$ 12,000	
Total Expenditures - Drug Testing Fund		$ 12,000
Deficiency of Revenues under Expenditures		$ (9,697)

Electronic Monitoring Fund:

Year Ended November 30, 2026 - Estimated, Continued

Revenues		
Fees	$ 2,610	
Total Revenues - Electronic Monitoring Fund		$ 2,610
Expenditures		
Home monitoring	$ 1,389	
Total Expenditures - Electronic Monitoring Fund		$ 1,389
Excess of Revenues over Expenditures		$ 1,221
State's Attorney Sex Offender Fund		
Revenues		
Fees	$ -	
Total Revenues - State's Attorney Sex Offender Fund		$ -
Expenditures		
O1 - Purchase of equipment	$ -	
Total Expenditures - State's Attorney Sex Offender Fund		$ -
Excess of Revenues over Expenditures		$ -
Tax Sale Automation Fund:		
Revenues		
Fees	$ 4,050	
Interest	164	
Total Revenues - Tax Sale Automation Fund		$ 4,214
Expenditures		
Equipment purchases	$ -	
Miscellaneous	4,584	
Total Expenditures - Tax Sale Automation Fund		$ 4,584
Deficiency of Revenues under Expenditures		$ (370)

Year Ended November 30, 2026 - Estimated, Continued

Court Automation Fund:

Revenues		
Fees	$ 20,249	
Interest	1,175	
Miscellaneous	50,000	
Total Revenues - Court Automation Fund		$ 71,424
Expenditures		
Supplies	$ -	
Training	-	
Repair and maintenance	-	
Purchase of equipment	-	
Miscellaneous	50,000	
Total Expenditures - Court Automation Fund		$ 50,000
Excess of Revenues over Expenditures		$ 21,424

Probation and Court Services Fund:

Revenues		
Fees	$ 33,228	
Miscellaneous	-	
Total Revenues - Probation and Court Services Fund		$ 33,228
Expenditures		
Drug testing	$ -	
Maintenance of vehicle	-	
Electronic monitoring	270	
Counseling services	10,755	
Staff training	270	
Psychology testing	-	
Offender programs	4,008	
Miscellaneous	-	
Computer/technical	-	
Other equipment	-	
SPSS contractual services	15,500	
Contractual services	-	
Community service	500	
Officer safety equipment	-	
Transfer to other funds	40,000	
Total Expenditures - Probation and Court Services Fund		$ 71,303
Deficiency of Revenues under Expenditures		$ (38,075)

Maintenance and Child Support Administrative Fund:

Revenues		
Fees	$ -	
Reimbursements	-	
Interest	-	
Total Revenues - Maintenance & Child Support Admin Fund		$ -
Expenditures		
Salary transfer to County Corporate	$ -	
Supplies	2,000	
SDU maintenance	2,000	
Purchase of equipment	10,000	
Miscellaneous	1,000	
Total Expenditures - Maintenance & Child Support Admin Fund		$ 15,000
Deficiency of Revenues under Expenditures		$ (15,000)

Year Ended November 30, 2026 - Estimated, Continued

Revenues		
Fees	$ 90	
Total Revenues - Victim Impact Panel Fund		$ 90
Expenditures		
Program expense	$ -	
Total Expenditures - Victim Impact Panel Fund		$ -
Excess of Revenues over Expenditures		$ 90
Court Document Storage Fund:		
Revenues		
Fees	$ 17,010	
Interest	1,800	
State of Illinois - Grant	-	
Total Revenues - Court Document Storage Fund		$ 18,810
Expenditures		
Purchase of equipment	$ -	
Scanning	-	
Supplies	-	
Repairs & maintenance	-	
Miscellaneous	22,314	
Total Expenditures - Court Document Storage Fund		$ 22,314
Deficiency of Revenues under Expenditures		$ (3,504)
Arrestees Medical Costs Fund:		
Revenues		
Fees	$ 1,068	
Total Revenues - Arrestees Medical Costs Fund		$ 1,068
Expenditures		
Medical costs	$ -	
Total Expenditures - Arrestees Medical Costs Fund		$ -
Excess of Revenues over Expenditures		$ 1,068

Emergency Telephone System Fund:

Revenues		
Surcharge receipts	$ 264,648	
Miscellaneous	3,566	
Interest	23,826	
Total Revenues - Emergency Telephone System Fund		$ 292,040
Expenditures		
ET-01 - Office telephone	$ 1,076	
ET-02 - Postage	-	
ET-03 - Office equipment	-	
ET-04 - Office equipment repair	1,332	
ET-05 - Office supplies and expenses	1,853	
ET-06 - Computer supplies	-	
ET-07 - Maps	16,713	
ET-08 - Education conference fees	-	
ET-09 - Education meals	308	
ET-10 - Education mileage	2,708	
ET-11 - Salaries	21,750	
ET-13 - Training	2,063	
ET-14 - Wireless internet	2,195	
ET-15 - Advertising & publicity	-	
ET-16 - Signs purchased	-	
ET-17 - Road sign maintenance	-	
ET-18 - Capital equipment purchases	70,050	
ET-19 - Next generation 911 purchases	-	
ET-20 - Service fees	-	
ET-20NG - Service fees	68,249	
ET-21 - Insurance	13,334	
ET-22 - Miscellaneous	5,957	
ET-23 - Frontier B1 Circuit Charges	-	
ET-25 - Wabash Telephone Charges	-	
ET-26 - AT&T Charges Land & Wireless	-	
ET27NG - System provider cost	-	
Total Expenditures - Emergency Telephone System Fund		$ 207,588
Excess of Revenues over Expenditures		$ 84,452

Year Ended November 30, 2026 - Estimated, Continued

D.A.R.E. Program Fund:

Revenues		
Donations	$ 2,926	
Interest	107	
Total Revenues - D.A.R.E Program Fund		$ 3,033
Expenditures		
Program expenses	$ 3,092	
Total Expenditures - D.A.R.E Program Fund		$ 3,092
Deficiency of Revenues under Expenditures		$ (59)

DUI Equipment Fund:

Revenues		
Fees	$ 1,268	
Total Revenues - DUI Equipment Fund		$ 1,268
Expenditures		
Purchase of equipment	$ -	
Total Expenditures - DUI Equipment Fund		$ -
Excess of Revenues over Expenditures		$ 1,268

GIS Fund:

Revenues		
Fees	$ 65,441	
Total Revenues - GIS Fund		$ 65,441
Expenditures		
Equipment maintenance	$ -	
Supplies	2,681	
Training	1,500	
Aerial Photography	-	
Miscellaneous	19,626	
Salary reimbursements	33,805	
Total Expenditures - GIS Fund		$ 57,612
Excess of Revenues over Expenditures		$ 7,829

DUI Crime Lab Fund:

Revenues		
Fees	$ 500	
Total Revenues - DUI Crime Lab Fund		$ 500
Expenditures		
Equipment purchase	$ 800	
Total Expenditures - DUI Crime Lab Fund		$ 800
Deficiency of Revenues under Expenditures		$ (300)

Year Ended November 30, 2026 - Estimated, Continued

Capital Expenditures Fund:

Revenues		
Interest	$ 14,522	
Miscellaneous	500,000	
Total Revenues - Capital Expenditures Fund		$ 514,522
Expenditures		
Equipment purchase	$ 257,545	
Total Expenditures - Capital Expenditures Fund		$ 257,545
Excess of Revenues over Expenditures		$ 256,977

Probation Transfer Fund:

Revenues		
Fees	$ -	
Total Revenues - Probation Transfer Fund		$ -
Expenditures		
Supplies	$ -	
Total Expenditures - Probation Transfer Fund		$ -
Excess of Revenues over Expenditures		$ -

708 Board Fund:

Revenues		
Fees	$ -	
Total Revenues - 708 Board Fund		$ -
Expenditures		
Program expense	$ 2,500	
Total Expenditures - 708 Board Fund		$ 2,500
Deficiency of Revenues under Expenditures		$ (2,500)

Public Safety Tax Fund:

Revenues		
Public safety tax	$ 890,964	
Interest	8,267	
Total Revenues - Public Safety Tax Fund		$ 899,231
Expenditures		
Public safety issues	$ 628,970	
Total Expenditures - Public Safety Tax Fund		$ 628,970
Excess of Revenues over Expenditures		$ 270,261

Death Certificate Surcharge Fund:

Revenues		
Surcharges	$ 6,507	
Total Revenues - Death Certificate Surcharge Fund		$ 6,507
Expenditures		
Program expense	$ 3,313	
Total Expenditures - Death Certificate Surcharge Fund		$ 3,313
Excess of Revenues over Expenditures		$ 3,194

Year Ended November 30, 2026 - Estimated, Continued

Failure to Appear Fund:

Revenues		
Fees	$ -	
Interest	26	
Total Revenues - Failure to Appear Fund		$ 26
Expenditures		
Miscellaneous	$ -	
Total Expenditures - Failure to Appear Fund		$ -
Excess of Revenues over Expenditures		$ 26

Assessment for Plant Eradication Fund:

Revenues		
Fees	$ -	
Total Revenues - Assessment for Plant Eradication Fund		$ -
Expenditures		
Miscellaneous	$ -	
Total Expenditures - Assessment for Plant Eradication Fund		$ -
Excess of Revenues over Expenditures		$ -

Clerk Operational Fund:

Revenues		
Fees	$ -	
Interest	-	
Total Revenues - Clerk Operational Fund		$ -
Expenditures		
Miscellaneous	$ -	
Total Expenditures - Clerk Operational Fund		$ -
Excess of Revenues over Expenditures		$ -

Hospital Maintenance Fund:

Revenues		
Property taxes	$ 1,000	
Total Revenues - Hospital Maintenance Fund		$ 1,000
Expenditures		
Distributions	$ 860	
Total Expenditures - Hospital Maintenance Fund		$ 860
Excess of Revenues over Expenditures		$ 140

DNA Testing Fund:

Revenues		
Fees	$ -	
Total Revenues - DNA Testing Fund		$ -
Expenditures		
Program expense	$ -	
Total Expenditures - DNA Testing Fund		$ -
Excess of Revenues over Expenditures		$ -

Year Ended November 30, 2026 - Estimated, Continued

Circuit Clerk Marriage Fund:

	Revenues		
Fees		$ -	
Interest		-	
	Total Revenues - Circuit Clerk Marriage Fund		$ -
	Expenditures		
Miscellaneous		$ -	
	Total Expenditures - Circuit Clerk Marriage Fund		$ -
	Excess of Revenues over Expenditures		$ -

Forfeited Fund:

	Revenues		
Interest		$ 48	
Miscellaneous		2,837	
	Total Revenues - Forfeited Fund		$ 2,885
	Expenditures		
Miscellaneous		$ -	
	Total Expenditures - Forfeited Fund		$ -
	Excess of Revenues over Expenditures		$ 2,885

Cremation Fund:

	Revenues		
Fees		$ 7,013	
	Total Revenues - Cremation Fund		$ 7,013
	Expenditures		
Miscellaneous		$ -	
	Total Expenditures - Cremation Fund		$ -
	Excess of Revenues over Expenditures		$ 7,013

State's Attorney 415 Fund:

	Revenues		
Interest		$ 570	
	Total Revenues - State's Attorney 415 Fund		$ 570
	Expenditures		
Miscellaneous		$ -	
	Total Expenditures - State's Attorney 415 Fund		$ -
	Excess of Revenues over Expenditures		$ 570

Year Ended November 30, 2026 - Estimated, Continued

Tax Sale in Error Fund:

Revenues		
Fees	$ -	
Restitution	-	
Property taxes	17,730	
Interest	1,127	
Total Revenues - Tax Sale in Error Fund		$ 18,857
Expenditures		
Miscellaneous	$ -	
Total Expenditures - Tax Sale in Error Fund		$ -
Excess of Revenues over Expenditures		$ 18,857

State's Attorney Automation Fund:

Revenues		
Fees	$ 1,104	
Interest	26	
Total Revenues - State's Attorney Automation Fund		$ 1,130
Expenditures		
Equipment purchase and maintenance	$ -	
Total Expenditures - State's Attorney Automation Fund		$ -
Excess of Revenues over Expenditures		$ 1,130

Probation Automation Fund:

Revenues		
Fees	$ 50	
Interest	29	
Miscellaneous	7,050	
Total Revenues - Probation Automation Fund		$ 7,129
Expenditures		
Program expenses	$ -	
Total Expenditures - Probation Automation Fund		$ -
Excess of Revenues over Expenditures		$ 7,129

Drug Court Fund:

Revenues		
Fees	$ 1,635	
Total Revenues - Drug Court Fund		$ 1,635
Expenditures		
Program expenses	$ -	
Total Expenditures - Drug Court Fund		$ -
Excess of Revenues over Expenditures		$ 1,635

Police Vehicle and Equipment Fund:

Revenues		
Fees	$ -	
Total Revenues - Police Vehicle and Equipment Fund		$ -
Expenditures		
Program expenses	$ -	
Total Expenditures - Police Vehicle and Equipment Fund		$ -
Excess of Revenues over Expenditures		$ -

Revenues		
Fees	$ 3,852	
Total Revenues - E-Citation (Circuit Clerk) Fund		$ 3,852
Expenditures		
Program expenses	$ -	
Total Expenditures - E-Citation (Circuit Clerk) Fund		$ -
Excess of Revenues over Expenditures		$ 3,852

E-Citation (Sheriff) Fund

Revenues		
Fees	$ 120	
Total Revenues - E-Citation (Sheriff) Fund		$ 120
Expenditures		
Program expenses	$ -	
Total Expenditures - E-Citation (Sheriff) Fund		$ -
Excess of Revenues over Expenditures		$ 120

Drug Addiction Service Fund

Revenues		
Program revenues	$ -	
Interest	-	
Total Revenues - Drug Addiction Service Fund		$ -
Expenditures		
Program expenses	$ -	
Total Expenditures - Drug Addiction Service Fund		$ -
Excess of Revenues over Expenditures		$ -

Indemnity Fund

Revenues		
Program revenues	$ 6,040	
Interest	1,576	
Miscellaneous	(8,259)	
Total Revenues - Indemnity Fund		$ (643)
Expenditures		
Program expenses	$ -	
Total Expenditures - Indemnity Fund		$ -
Deficiency of Revenues under Expenditures		$ (643)

Escrow Fund

Revenues		
Interest	$ -	
Total Revenues - Escrow Fund		$ -
Expenditures		
Program expenses	$ -	
Total Expenditures - Escrow Fund		$ -
Excess of Revenues over Expenditures		$ -

Year Ended November 30, 2026 - Estimated, Continued

Public Defender Automation		
Revenues		
Fees	$ 552	
Total Revenues - Public Defender Automation		$ 552
Expenditures		
Program expenses	$ -	
Total Expenditures - Public Defender Automation Fund		$ -
Excess of Revenues over Expenditures		$ 552
ARPA		
Revenues		
Grant	$ 117	
Total Revenues - ARPA		$ 117
Expenditures		
Program expenses	$ 5,159	
Total Expenditures - ARPA Fund		$ 5,159
Deficiency of Revenues under Expenditures		$ (5,042)
Cannabis Use Tax		
Revenues		
Use Tax	$ 9,419	
Total Revenues - Cannabis Use Tax		$ 9,419
Expenditures		
Program expenses	$ 9,279	
Total Expenditures - Cannabis Use Tax Fund		$ 9,279
Excess of Revenues over Expenditures		$ 140
Audit Fund		
Revenues		
Property taxes	$ 115,000	
Interest	870	
Total Revenues - Audit Fund		$ 115,870
Expenditures		
Program expenses	$ 49,100	
Total Expenditures - Audit Fund		$ 49,100
Excess of Revenues over Expenditures		$ 66,770
Opioids		
Revenues		
Miscellaneous	$ 7,970	
Total Revenues - Opiods		$ 7,970
Expenditures		
Program expenses	$ -	
Total Expenditures - Opiods Fund		$ -
Excess of Revenues over Expenditures		$ 7,970
Public Defender Funding		
Revenues		
Miscellaneous	$ 606	
Total Revenues - Public Defender Funding		$ 606
Expenditures		
Program expenses	$ 107,001	
Total Expenditures - Public Defender Funding		$ 107,001
Deficiency of Revenues under Expenditures		$ (106,395)

Clay County, Illinois
Annual Budget

Statements of Budgeted Revenues and Expenditures - By Fund
For the fiscal year ended November 30, 2027

County Corporate Fund:

	Revenues	
Property taxes	$ 1,274,400	
State income tax	1,150,000	
State sales and use tax	780,000	
Personal property replacement tax	342,265	
Cannabis use tax	-	
Video gaming tax	26,000	
Other intergovernmental		
State's Attorney salary reimbursements	117,887	
Sheriff salary reimbursements	94,333	
Probation Officer salary reimbursements	185,289	
Public Defender salary reimbursements	111,993	
Supervisor of Assessments salary reimbursements	36,366	
Supervisor of Assessments multi-township reimbursements	14,800	
Miscellaneous	20,000	
Fees and fines		
County Clerk	125,000	
Sheriff	20,000	
Circuit Clerk	100,000	
State's Attorney	35,000	
Court Security	-	
Liquor license	3,000	
Charges for services		
Police service	60,000	
School resource officer reimbursement	48,000	
Operating grants and contributions	-	
Animal control - donations	39,000	
Animal control - adoptions, reclaims, surrenders	-	
Interest earnings	40,000	
Miscellaneous	16,000	
Transfers from other funds	758,544	
Total Revenues - County Corporate		$ 5,397,877

County Corporate Fund:

	Expenditures	
Administration		
A1 - Health insurance	$ 457,538	
A2 - Fees of Registrar of Vital Statistics	300	
A3 - Official publications	-	
A4 - Reviewing assessment rolls salaries	9,800	
A5 - Reviewing assessment rolls expenses	500	
A6 - Reviewing assessment rolls training	500	
A7 - County Board members - per diem & expenses	30,000	
A8 - Audit	-	
A9 - County Board Secretary fees	1,000	
AA10 - UCC dues	500	
AA11 - Insurance administration	3,000	
AA12 - Budget preparation	9,000	
AA13 - Telephone	29,000	
AA14 - Legal fees	20,000	
AA15 - Payroll processing fees	20,000	
Total Administration		581,138
Charities, Institutions, and Education		
B2 - Animal Control Salary	120,000	
B21 - Fuel	7,500	
B22 - Supplies	6,000	
B23 - Miscellaneous	3,000	
B24 - Utilities	10,000	
B25 - Vet (spay/neuter)	40,000	
B26 - Building Maintenance	40,000	
B27 - Cell Phone	2,400	
B3 - Clay County share of Superintendent of Educational Service Region expense	39,413	
B4 - Clay County Soil Conservation Program	10,000	
Office of Emergency Preparedness:		
B6 - Telephone	510	
B8 - Salary	29,241	
B9 - Training	700	
BB10 - Auto maintenance	800	
BB11 - Miscellaneous	1,400	
BB12 - Rent	3,300	
Total Charities, Institutions, and Education		314,264
Courts and Judiciary		
C1 - Circuit jurors	6,500	
C2 - Circuit Court - supplies	1,500	
C3 - Miscellaneous expense for indigents	9,000	
C4 - Dues, subscriptions, etc.	3,900	
C5 - County share - Circuit Judge's office	1,000	
C6 - Proration of judge's salary	700	
C7 - Operation of judge's office	2,500	
C8 - Feeding jurors	1,200	
CC10 - Public Defender	167,989	
CC11 - Public Defender other	2,500	
CC12 - Attorney fees for indigents	44,500	
CC14 - Jury supplies	3,000	
C15 - Cell phone reimbursements	1,800	
Total Courts and Judiciary		246,089

County Corporate Fund:

	Expenditures	
County Jail		
D1 - Dieting and care of prisoners	30,000	
D2 - Utilities at jail	35,000	
D3 - Medical services	10,000	
D4 - Supplies	7,000	
D5 - Telephone	35,000	
D6 - Salaries of correctional officers	445,000	
D7 - Overtime	15,000	
D8 - Salary of matron	-	
D9 - Maintenance of equipment	48,000	
DD10 - Training	10,000	
DD11 - Uniforms	3,000	
DD12 - Housing of juveniles	2,500	
DD13 - Purchase of equipment	5,000	
DD14 - Housing of adults	5,000	
DD15 - Part-time correctional officers	22,500	
DD16 - Inmate mental health services	-	
Total County Jail		673,000
Public Buildings & Grounds		
E1 - Janitor at Courthouse	-	
E2 - Janitor expense	12,500	
E3 - Utilities at Courthouse	20,000	
E4 - Supplies at Courthouse	5,000	
E5 - Equipment maintenance	2,500	
E6 - Purchase of equipment	-	
E7 - Repairs to County buildings	5,000	
Total Public Buildings & Grounds		45,000
State's Attorney		
G1 - Salary of State's Attorney	176,830	
G2 - Clerical hire	78,442	
G3 - Clerical hire overtime	500	
G4 - Office supplies and expense	2,500	
G5 - Cell phone reimbursement	1,800	
G6 - Prosecutors Appellate Service	7,500	
G7 - Transcript fees	500	
G8 - Equipment maintenance	2,000	
GG10 - Victim/Witness coordinator salary	28,075	
GG11 - Training/seminars	1,750	
GG12 - Dues and subscriptions	5,000	
GG13 - Office books/materials	1,000	
GG14 - Salary of Asst. State Attorney	110,000	
Total State's Attorney		415,897
Clerk of Circuit Court		
I1 - Salary of Circuit Clerk	73,763	
I2 - Clerical hire	85,298	
I3 - Stationery and office supplies	8,000	
I5 - Miscellaneous	3,000	
I6 - Part-time	9,586	
I7 - Audit	7,000	
Total Clerk of Circuit Court		186,647

	Expenditures	
County Clerk and Recorder		
J1 - Salary of County Clerk	73,762	
J2 - Clerical hire	71,909	
J3 - Stationery and supplies	3,000	
J4 - Cell phone reimbursement	900	
J5 - Office equipment	3,000	
J6 - Computer services	1,500	
J7 - Miscellaneous	3,000	
J8 - Postage	3,000	
J9 - IMRF agent	2,100	
JJ10 - Book binding	1,500	
JJ11 - Record books	1,500	
Total County Clerk and Recorder		165,171
County Treasurer		
K1 - Salary of County Treasurer	73,762	
K2 - Clerical hire	71,552	
K3 - Publishing costs	2,000	
K4 - Stationery and supplies	4,000	
K5 - Telephone	1,800	
K6 - Miscellaneous	4,000	
K7 - Postage	13,000	
K8 - Clerical hire-overtime	4,000	
KK10 - Computer equipment and software	28,062	
Total County Treasurer		202,176
Sheriff		
L1 - Salary of Sheriff	141,500	
L2 - Salaries of deputies	990,000	
L3 - Overtime	50,000	
L4 - Stationery and supplies	10,000	
L5 - Automobile maintenance	80,000	
L6 - Transporting prisoners	1,000	
L7 - Training	10,000	
L8 - Uniforms	5,000	
L9 - Sheriff incidental expense	25,000	
LL10 - Purchases and lease of automobiles	-	
LL11 - Drug task force	30,000	
LL14 - IL Law Enforcement & Alarm Grant	1,000	
LL15 - Purchase of equipment	50,000	
Total Sheriff		1,393,500
Superintendent of Highways		
M2 - Highway office	17,500	
M3 - Utilities	10,000	
M5 - Traffic signs material, labor, and equipment rental	-	
M6 - Transfer to Highway for Equipment	-	
Total Superintendent of Highways		27,500
Courthouse Records		
N1 - Supplies	3,000	
N2 - Debt retirement	3,000	
Total Courthouse Records		6,000

County Corporate Fund:

	Expenditures	
Probation Office		
P1 - Chief Probation Officer salary	136,692	
P2 - Probation Officer salary	97,193	
P3 - Juvenile Probation Officer salary	97,981	
P4 - Incidental expenses	7,000	
P5 - Clerical hire	44,773	
P7 - Travel	4,500	
P8 - Utilities	4,500	
P9 - Building maintenance	-	
PP10 - Clerical hire - part time	15,750	
PP12 - Computer equipment	-	
PP13 - Probation Officer's 708 Board	-	
Total Probation Office		408,389
Coroner		
Q1 - Coroner's salary	20,756	
Q2 - Deputy Coroner's salary	4,000	
Q3 - Dues	975	
Q4 - Education	1,500	
Q5 - Indigent Disposition	1,000	
Q6 - Postage	50	
Q7 - Autopsy	15,000	
Q8 - Toxicology	5,000	
Q9 - Body transportation	-	
QQ10 - Supplies/services	-	
QQ13 - Office and equipment expense	1,000	
QQ15 - Travel	6,000	
QQ16 - Communications	2,000	
QQ17 - Court reporter	350	
QQ18 - Jurors	250	
Total Coroner		57,881
Supervisor of Assessments		
S1 - Salary of Supervisor of Assessments	72,732	
S3 - Travel	3,500	
S4 - Supplies	2,250	
S5 - Postage and printing	8,968	
S6 - Computer tax services	38,700	
S7 - Township Assessment	14,800	
SS11 - Training	2,000	
Total Supervisor of Assessments		142,950

County Corporate Fund:

	Expenditures		
Property Records System			
SS8 - Clerical hire	166,016		
SSS10 - Publishing assessment lists	15,520		
SSS12 - Training	2,000		
Total Property Records System		183,536	
Solid Waste Planning			
SW1 - Educational	2,000		
SW2 - Planning	2,000		
Total Solid Waste Planning		4,000	
Election Expense			
T1 - Clerical hire	33,550		
T2 - Printing and supplies	30,000		
T3 - Salaries of judges	21,000		
T5 - Computer services	30,000		
T6 - Miscellaneous	3,000		
T7 - Publications	4,500		
T8 - Postage	4,500		
T9 - Election overtime	1,200		
Total Election Expense		127,750	
Maintaining Court Security			
Z1 - Bailiffs	5,000		
Z2 - Expense	1,200		
Z3 - Purchase of equipment	-		
Z4 - Court security officers	120,000		
Z5 - Miscellaneous	2,500		
Total Maintaining Court Security		128,700	
Public Defender Funding			
Public Defender Funding	85,000		
Total Public Defender Funding		85,000	
Miscellaneous and Contingencies			
X1 - Miscellaneous	60,000		
Total Miscellaneous and Contingencies		60,000	
Total Expenditures - County Corporate			5,454,588
Deficiency of Revenues under Expenditures			$ (56,711)

County Highway Fund:

Revenues		
Property taxes	$ 337,400	
Charges for services		
Labor and equipment rental	350,000	
Engineering reimbursements	85,000	
Interest	3,500	
Salary reimbursements	65,000	
Reimbursements for traffic signs	15,000	
Transfer from County Corporate for Equipment	0	
Miscellaneous	45,000	
Total Revenues - County Highway Fund		$ 900,900
Expenditures		
Payroll	$ 575,000	
Materials and supplies	40,000	
Fuel, lubricants and maintenance of equipment	165,000	
Maintenance building expense	13,500	
Highway department office	20,000	
Road supplies	9,000	
Miscellaneous	36,000	
Purchase and rental of equipment	525,000	
Engineering expense	-	
Total Expenditures - County Highway Fund		$ 1,383,500
Deficiency of Revenues under Expenditures		$ (482,600)

County Highway Special Fund:

Revenues		
Property taxes	$ -	
Interest	-	
Total Revenues - County Highway Special Fund		$ -
Expenditures		
Repairing and maintaining County highways	$ -	
Total Expenditures - County Highway Special Fund		$ -
Excess of Revenues over Expenditures		$ -

County Bridge Fund:

Revenues		
Property taxes	$ 168,700	
Reimbursements (State of IL and Townships)	25,000	
Interest	3,500	
Total Revenues - County Bridge Fund		$ 197,200
Expenditures		
Building and repairing bridges and drainage structures across or along any public road in any township, road district, township district, city or village in the County of Clay as said County Board may deem expedient.	$ 275,000	
Total Expenditures - County Bridge Fund		$ 275,000
Deficiency of Revenues under Expenditures		$ (77,800)

County Matching Fund:

Revenues		
Property taxes	$ 168,700	
Interest	6,000	
Total Revenues - County Matching Fund		$ 174,700
Expenditures		
The County's proportionate share of purchase of right-of-way and construction of federal aid secondary highway projects.	$ 350,000	
Total Expenditures - County Matching Fund		$ 350,000
Deficiency of Revenues under Expenditures		$ (175,300)

County Motor Fuel Tax Fund:

Revenues		
State allotments	$ 715,000	
Interest	3,500	
Total Revenues - County Motor Fuel Tax Fund		$ 718,500
Expenditures		
Construction and maintenance of motor fuel tax highways.	$ 550,000	
Motor Fuel Tax share of Highway salary	65,000	
Total Expenditures - County Motor Fuel Tax Fund		$ 615,000
Excess of Revenues over Expenditures		$ 103,500

Workmen's Compensation Insurance Fund:

Revenues		
Property taxes	$ 135,000	
Interest	4,000	
Reimbursements from others	-	
Total Revenues - Workmen's Comp Insurance Fund		$ 139,000
Expenditures		
W1 - Workmen's compensation insurance	$ 223,000	
Total Expenditures - Workmen's Comp Insurance Fund		$ 223,000
Deficiency of Revenues under Expenditures		$ (84,000)

Unemployment Insurance Fund:

Revenues		
Property taxes	$ 10,000	
Interest	500	
Reimbursements from others	-	
Total Revenues - Unemployment Insurance Fund		$ 10,500
Expenditures		
U1 - Unemployment insurance	$ 24,000	
Clay County Health Department Share	12,500	
Total Expenditures - Unemployment Insurance Fund		$ 36,500
Deficiency of Revenues under Expenditures		$ (26,000)

Illinois Municipal Retirement Fund:

Revenues		
Property taxes	$ 75,000	
Personal property replacement tax	15,000	
Interest	15,000	
Reimbursements from others	2,500,000	
Total Revenues - Illinois Municipal Retirement Fund		$ 2,605,000
Expenditures		
County contribution to retirement	$ 2,890,000	
Total Expenditures - Illinois Municipal Retirement Fund		$ 2,890,000
Deficiency of Revenues under Expenditures		$ (285,000)

County Insurance Fund:

Revenues		
Property taxes	$ 810,000	
Interest	15,000	
Total Revenues - County Insurance Fund		$ 825,000
Expenditures		
V1 - General liability	$ 245,000	
V2 - Business & auto	60,000	
V3 - Inland marine	5,000	
V4 - Clay County Health Department Share	27,000	
V5 - IT	125,000	
V6 - Self-insured medical premiums	110,000	
Total Expenditures - County Insurance Fund		$ 572,000
Excess of Revenues over Expenditures		$ 253,000

Industrial Fund:

Revenues		
Interest	$ -	
Total Revenues - Industrial Fund		$ -
Expenditures		
Miscellaneous	$ 3,750	
Total Expenditures - Industrial Fund		$ 3,750
Deficiency of Revenues under Expenditures		$ (3,750)

County Cooperative Extension Service Fund:

Revenues		
Property taxes	$ 52,500	
Interest	50	
Total Revenues - County Coop Extension Service Fund		$ 52,550
Expenditures		
F1 - County share of 4-H youth and adult agricultural education programs.	$ 52,500	
Total Expenditures - County Coop Extension Service Fund		$ 52,500
Excess of Revenues over Expenditures		$ 50

County Social Security Fund:

Revenues		
Property taxes	$ 400,000	
Interest	5,000	
Total Revenues - County Social Security Fund		$ 405,000
Expenditures		
County contributions to Social Security	$ 310,000	
Total Expenditures - County Social Security Fund		$ 310,000
Excess of Revenues over Expenditures		$ 95,000

Public Health Fund:

Revenues		
Property taxes	$ 236,000	
Interest	-	
Total Revenues - Public Health Fund		$ 236,000
Expenditures		
County health programs	$ 236,000	
Total Expenditures - Public Health Fund		$ 236,000
Excess of Revenues over Expenditures		$ -

Mentally Deficient Persons Fund:

Revenues		
Property taxes	$ 61,000	
Interest	-	
Total Revenues - Mentally Deficient Persons Fund		$ 61,000
Expenditures		
Mentally deficient person's board Clay County Counseling Center	$ 61,000	
Total Expenditures - Mentally Deficient Persons Fund		$ 61,000
Excess of Revenues over Expenditures		$ -

Ambulance Fund:

Revenues		
Property taxes	$ 135,000	
Interest	-	
Total Revenues - Ambulance Fund		$ 135,000
Expenditures		
Purchase of equipment	$ -	
Maintenance of equipment	15,000	
Total Expenditures - Ambulance Fund		$ 15,000
Excess of Revenues over Expenditures		$ 120,000

County Tuberculosis Fund:

Revenues		
Property taxes	$ 9,000	
Interest	-	
Total Revenues - County Tuberculosis Fund		$ 9,000
Expenditures		
Care of TB patients	$ 9,000	
Total Expenditures - County Tuberculosis Fund		$ 9,000
Excess of Revenues over Expenditures		$ -

Law Library Fund:

Revenues		
Fees	$ 7,000	
Total Revenues - Law Library Fund		$ 7,000
Expenditures		
Supplies	$ 10,000	
Total Expenditures - Law Library Fund		$ 10,000
Deficiency of Revenues under Expenditures		$ (3,000)

Recorder's Micrographics Fund:

Revenues		
Fees	$ 60,000	
Interest	4,000	
Total Revenues - Recorder's Micrographics Fund		$ 64,000
Expenditures		
Lease of equipment	$ 500,000	
Supplies	40,000	
Total Expenditures - Recorder's Micrographics Fund		$ 540,000
Deficiency of Revenues under Expenditures		$ (476,000)

County Mental Health Fund:

Revenues		
Property taxes	$ 66,000	
Interest	-	
Total Revenues - County Mental Health Fund		$ 66,000
Expenditures		
County mental health programs	$ 66,000	
Total Expenditures - County Mental Health Fund		$ 66,000
Excess of Revenues over Expenditures		$ -

Drug Testing Fund:

Revenues		
Fees	$ 2,000	
Total Revenues - Drug Testing Fund		$ 2,000
Expenditures		
Drug testing	$ 14,000	
Total Expenditures - Drug Testing Fund		$ 14,000
Deficiency of Revenues under Expenditures		$ (12,000)

Electronic Monitoring Fund:			
Revenues			
Fees	$ 1,500		
Total Revenues - Electronic Monitoring Fund		$	1,500
Expenditures			
Home monitoring	$ 5,000		
Total Expenditures - Electronic Monitoring Fund		$	5,000
Deficiency of Revenues under Expenditures		$	(3,500)
Tax Sale Automation Fund:			
Revenues			
Fees	$ 2,000		
Interest	40		
Total Revenues - Tax Sale Automation Fund		$	2,040
Expenditures			
Equipment purchases	$ 10,000		
Total Expenditures - Tax Sale Automation Fund		$	10,000
Deficiency of Revenues under Expenditures		$	(7,960)
State's Attorney Sex Offender Fund			
Revenues			
Fees	$ 700		
Interest	-		
Total Revenues - State's Attorney Sex Offender Fund		$	700
Expenditures			
Miscellaneous	$ 1,000		
Total Expenditures - State's Attorney Sex Offender Fund		$	1,000
Deficiency of Revenues under Expenditures		$	(300)
Court Automation Fund:			
Revenues			
Fees	$ 22,000		
Interest	750		
Miscellaneous	50,000		
Total Revenues - Court Automation Fund		$	72,750
Expenditures			
Supplies	$ 2,000		
Training	1,000		
Repair and maintenance	22,000		
Purchase of equipment	1,000		
Miscellaneous	50,000		
Total Expenditures - Court Automation Fund		$	76,000
Deficiency of Revenues under Expenditures		$	(3,250)

Probation and Court Services Fund:

Revenues		
Fees	$ 32,000	
Total Revenues - Probation and Court Services Fund		$ 32,000
Expenditures		
Department Fiscal Operations	$ 15,000	
Department Operations	30,000	
Defender Services	9,000	
Counseling services	-	
Staff training	-	
Psychology testing	-	
Offender programs	-	
Miscellaneous	-	
Computer/technical	-	
Other equipment	-	
SPSS contractual services	-	
Contractual services	-	
PCS program supplies	-	
Officer safety equipment	-	
Transfer to other funds	40,000	
Total Expenditures - Probation and Court Services Fund		$ 94,000
Deficiency of Revenues under Expenditures		$ (62,000)

Maintenance and Child Support Administrative Fund:

Revenues		
Fees	$ 10,000	
Interest	200	
SDU maintenance/reimbursement	600	
Total Revenues - Maintenance and Child Support Admin Fund		$ 10,800
Expenditures		
Salary transfer to County Corporate	$ -	
Supplies	200	
Maintenance of software and equipment	15,400	
Purchase of equipment	-	
Miscellaneous	-	
Total Expenditures - Maintenance and Child Support Admin Fund		$ 15,600
Deficiency of Revenues under Expenditures		$ (4,800)

Year Ended November 30, 2027 - Budgeted, Continued

Victim Impact Panel Fund:

Revenues		
Fees	$ 75	
Total Revenues - Victim Impact Panel Fund		$ 75
Expenditures		
Program expense	$ 2,000	
Total Expenditures - Victim Impact Panel Fund		$ 2,000
Deficiency of Revenues under Expenditures		$ (1,925)

Court Document Storage Fund:

Revenues		
Fees	$ 17,000	
Interest	1,500	
Total Revenues - Court Document Storage Fund		$ 18,500
Expenditures		
Purchase of equipment	$ 1,797	
Scanning	-	
Supplies	-	
Miscellaneous	23,249	
Total Expenditures - Court Document Storage Fund		$ 25,046
Deficiency of Revenues under Expenditures		$ (6,546)

Arrestees Medical Costs Fund:

Revenues		
Fees	$ 1,000	
Total Revenues - Arrestees Medical Costs Fund		$ 1,000
Expenditures		
Medical costs	$ 200	
Total Expenditures - Arrestees Medical Costs Fund		$ 200
Excess of Revenues over Expenditures		$ 800

Emergency Telephone System Fund:

Revenues		
Surcharge receipts	$ 260,000	
Interest	20,000	
Total Revenues - Emergency Telephone System Fund		$ 280,000
Expenditures		
ET-01 - Office telephone	$ 1,200	
ET-02 - Postage	-	
ET-03 - Office equipment	2,000	
ET-04 - Office equipment repairs	-	
ET-05 - Office supplies and expenses	4,000	
ET-06 - Computer supplies	-	
ET-07 - Maps	27,000	
ET-08 - Education conference fees	3,000	
ET-09 - Education meals	350	
ET-10 - Education mileage	4,000	
ET-11 - Salaries	40,000	
ET-13 - Training	6,000	
ET-14 - Wireless internet	2,850	
ET-15 - Advertising & publicity	300	
ET-16 - Signs purchased	-	
ET-17 - Road sign maintenance	-	
ET-18 - Capital equipment purchases	350,000	
ET-19 - Next generation 911 purchases	-	
ET-20 - Service fees	-	
ET-20NG - Service fees	130,000	
ET-21 - Insurance	7,800	
ET-22 - Miscellaneous	100,000	
ET-23 - Frontier B1 Circuit Charges	-	
ET-25 - Wabash Telephone Charges	-	
ET27NG - System provider cost	-	
Total Expenditures - Emergency Telephone System Fund		$ 678,500
Deficiency of Revenues under Expenditures		$ (398,500)

D.A.R.E. Program Fund:

Revenues		
Donations	$ 1,000	
Interest	100	
Total Revenues - D.A.R.E Program Fund		$ 1,100
Expenditures		
Program expenses	$ 10,000	
Total Expenditures - D.A.R.E Program Fund		$ 10,000
Deficiency of Revenues under Expenditures		$ (8,900)

DUI Equipment Fund:

Revenues		
Fees	$ 800	
Total Revenues - DUI Equipment Fund		$ 800
Expenditures		
Purchase of equipment	$ 2,500	
Total Expenditures - DUI Equipment Fund		$ 2,500
Deficiency of Revenues under Expenditures		$ (1,700)

GIS Fund:

Revenues		
Fees	$ 60,000	
Total Revenues - GIS Fund		$ 60,000
Expenditures		
Equipment maintenance	$ 20,200	
Supplies	2,415	
Aerial photography	20,000	
Training	21,000	
Miscellaneous	3,500	
Salary reimbursements	35,154	
Total Expenditures - GIS Fund		$ 102,269
Deficiency of Revenues under Expenditures		$ (42,269)

DUI Crime Lab Fund:

Revenues		
Fees	$ 500	
Total Revenues - DUI Crime Lab Fund		$ 500
Expenditures		
Equipment purchase	$ 580	
Total Expenditures - DUI Crime Lab Fund		$ 580
Deficiency of Revenues under Expenditures		$ (80)

Capital Expenditures Fund:

Revenues		
Interest	$ 15,000	
Total Revenues - Capital Expenditures Fund		$ 15,000
Expenditures		
Capital expenditures	$ 239,000	
Improvements to County buildings	85,000	
Total Expenditures - Capital Expenditures Fund		$ 324,000
Deficiency of Revenues under Expenditures		$ (309,000)

Probation Transfer Fund:

Revenues		
Fees	$ -	
Total Revenues - Probation Transfer Fund		$ -
Expenditures		
Supplies	$ 375	
Total Expenditures - Probation Transfer Fund		$ 375
Deficiency of Revenues under Expenditures		$ (375)

708 Board Fund:

Revenues		
Fees	$ 2,000	
Total Revenues - 708 Board Fund		$ 2,000
Expenditures		
Program expense	$ 2,100	
Total Expenditures - 708 Board Fund		$ 2,100
Deficiency of Revenues under Expenditures		$ (100)

Public Safety Tax Fund:

Revenues		
Public safety tax	$ 850,000	
Interest	6,000	
Total Revenues - Public Safety Tax Fund		$ 856,000
Expenditures		
Public safety issues	$ 734,970	
Total Expenditures - Public Safety Tax Fund		$ 734,970
Excess of Revenues over Expenditures		$ 121,030

Death Certificate Surcharge Fund:

Revenues		
Surcharges	$ 5,000	
Total Revenues - Death Certificate Surcharge Fund		$ 5,000
Expenditures		
Program expense	$ 8,000	
Total Expenditures - Death Certificate Surcharge Fund		$ 8,000
Deficiency of Revenues under Expenditures		$ (3,000)

Failure to Appear Fund:			
Revenues			
Fees	$ 500		
Interest	50		
Total Revenues - Failure to Appear Fund		$	550
Expenditures			
Miscellaneous	$ 3,000		
Total Expenditures - Failure to Appear Fund		$	3,000
Deficiency of Revenues under Expenditures		$	(2,450)
Assessment for Plant Eradication Fund:			
Revenues			
Fees	$ -		
Total Revenues - Assessment for Plant Eradication Fund		$	-
Expenditures			
Miscellaneous	$ 2,000		
Total Expenditures - Assessment for Plant Eradication Fund		$	2,000
Deficiency of Revenues under Expenditures		$	(2,000)
Clerk Operational Fund:			
Revenues			
Fees	$ 4,363		
Interest	155		
Total Revenues - Clerk Operational Fund		$	4,518
Expenditures			
Miscellaneous	$ 500		
Total Expenditures - Clerk Operational Fund		$	500
Excess of Revenues over Expenditures		$	4,018
Hospital Maintenance Fund:			
Revenues			
Property taxes	$ 1,000		
Interest	-		
Total Revenues - Hospital Maintenance Fund		$	1,000
Expenditures			
Distributions	$ 1,000		
Total Expenditures - Hospital Maintenance Fund		$	1,000
Excess of Revenues over Expenditures		$	-
DNA Testing Fund:			
Revenues			
Fees	$ 500		
Total Revenues - DNA Testing Fund		$	500
Expenditures			
Program expense	$ 500		
Total Expenditures - DNA Testing Fund		$	500
Excess of Revenues over Expenditures		$	-

Circuit Clerk Marriage Fund:

	Revenues		
Fees		$ 100	
Interest		-	
	Total Revenues - Circuit Clerk Marriage Fund		$ 100
	Expenditures		
Miscellaneous		$ 1,000	
	Total Expenditures - Circuit Clerk Marriage Fund		$ 1,000
	Deficiency of Revenues under Expenditures		$ (900)

Forfeited Fund:

	Revenues		
Interest		$ 10	
Miscellaneous		-	
	Total Revenues - Forfeited Fund		$ 10
	Expenditures		
Miscellaneous		$ 1,000	
	Total Expenditures - Forfeited Fund		$ 1,000
	Deficiency of Revenues under Expenditures		$ (990)

Cremation Fund:

	Revenues		
Fees		$ 5,000	
	Total Revenues - Cremation Fund		$ 5,000
	Expenditures		
Miscellaneous		$ 5,000	
	Total Expenditures - Cremation Fund		$ 5,000
	Excess of Revenues over Expenditures		$ -

State's Attorney 415 Fund:

	Revenues		
Interest		$ 200	
	Total Revenues - State's Attorney 415 Fund		$ 200
	Expenditures		
Miscellaneous		$ 5,000	
	Total Expenditures - State's Attorney 415 Fund		$ 5,000
	Deficiency of Revenues under Expenditures		$ (4,800)

Tax Sale in Error Fund:

Revenues		
Fees	$ -	
Interest	200	
Total Revenues - Tax Sale in Error Fund		$ 200
Expenditures		
Miscellaneous	$ 10,000	
Total Expenditures - Tax Sale in Error Fund		$ 10,000
Deficiency of Revenues under Expenditures		$ (9,800)

State's Attorney Automation Fund:

Revenues		
Fees	$ 800	
Interest	-	
Total Revenues - State's Attorney Automation Fund		$ 800
Expenditures		
Equipment purchase and maintenance	$ 2,000	
Total Expenditures - State's Attorney Automation Fund		$ 2,000
Deficiency of Revenues under Expenditures		$ (1,200)

Probation Automation Fund:

Revenues		
Fees	$ 200	
Interest	30	
Total Revenues - Probation Automation Fund		$ 230
Expenditures		
Program expenses	$ 7,500	
Total Expenditures - Probation Automation Fund		$ 7,500
Deficiency of Revenues under Expenditures		$ (7,270)

Drug Court Fund:

Revenues		
Fees	$ 1,200	
Total Revenues - Drug Court Fund		$ 1,200
Expenditures		
Program expenses	$ 1,000	
Total Expenditures - Drug Court Fund		$ 1,000
Excess of Revenues over Expenditures		$ 200

Police Vehicle and Equipment Fund:

Revenues		
Fees	$ 175	
Total Revenues - Police Vehicle and Equipment Fund		$ 175
Expenditures		
Program expenses	$ 600	
Total Expenditures - Police Vehicle and Equipment Fund		$ 600
Deficiency of Revenues under Expenditures		$ (425)

Year Ended November 30, 2027 - Budgeted, Continued

E-Citation (Circuit Clerk) Fund:

Revenues		
Fees	$ -	
Total Revenues - E-Citation (Circuit Clerk) Fund		$ -
Expenditures		
Program expenses	$ 6,000	
Total Expenditures - E-Citation (Circuit Clerk) Fund		$ 6,000
Deficiency of Revenues under Expenditures		$ (6,000)

E-Citation (Sheriff) Fund:

Revenues		
Fees	$ 400	
Total Revenues - E-Citation (Sheriff) Fund		$ 400
Expenditures		
Program expenses	$ 1,000	
Total Expenditures - E-Citation (Sheriff) Fund		$ 1,000
Deficiency of Revenues under Expenditures		$ (600)

Drug Addiction Service Fund

Revenues		
Fees	$ 100	
Total Revenues - Drug Addiction Service Fund		$ 100
Expenditures		
Program expenses	$ 200	
Total Expenditures -Drug Addiction Service Fund		$ 200
Deficiency of Revenues under Expenditures		$ (100)

Indemnity Fund:

Revenues		
Interest	$ 100	
Total Revenues - Indemnity Fund		$ 100
Expenditures		
Program expenses	$ -	
Total Expenditures - Indemnity Fund		$ -
Excess of Revenues over Expenditures		$ 100

Escrow Fund:

Revenues		
Interest	$ -	
Total Revenues - Escrow Fund		$ -
Expenditures		
Program expenses	$ -	
Total Expenditures - Escrow Fund		$ -
Excess of Revenues over Expenditures		$ -

Year Ended November 30, 2027 - Budgeted, Continued

Public Defender Automation

Revenues		
Fees	$ 400	
Total Revenues - Public Defender Automation Fund		$ 400
Expenditures		
Program expenses	$ -	
Total Expenditures - Public Defender Automation Fund		$ -
Excess of Revenues over Expenditures		$ 400

ARPA

Revenues		
Grant	$ -	
Total Revenues - ARPA Fund		$ -
Expenditures		
Program expenses	$ 11,000	
Total Expenditures - ARPA Fund		$ 11,000
Deficiency of Revenues under Expenditures		$ (11,000)

Cannabis Use Tax

Revenues		
Use Tax	$ 10,000	
Total Revenues - Cannabis Use Tax Fund		$ 10,000
Expenditures		
Program expenses	$ 10,000	
Total Expenditures - Cannabis Use Tax Fund		$ 10,000
Excess of Revenues over Expenditures		$ -

Audit Fund

Revenues		
Property taxes	$ 115,000	
Interest	500	
Total Revenues - Audit Fund		$ 115,500
Expenditures		
Audit Fees	$ 63,000	
Total Expenditures - Audit Fund		$ 63,000
Excess of Revenues over Expenditures		$ 52,500

Opiods Fund

Revenues		
Miscellaneous	$ 7,500	
Total Revenues - Opiods Fund		$ 7,500
Expenditures		
Program expenses	$ 40,000	
Total Expenditures - Opiods Fund		$ 40,000
Deficiency of Revenues under Expenditures		$ (32,500)

Clay County, Illinois
Annual Budget

Schedule of Proposed Appropriations - By Fund
For the fiscal year ended November 30, 2027

		Appropriations November 30, 2027
County Corporate Fund	$	5,454,588
County Highway Fund		1,383,500
County Highway Special Fund		-
County Bridge Fund		275,000
County Matching Fund		350,000
County Motor Fuel Tax Fund		615,000
Workmen's Compensation Insurance Fund		223,000
Unemployment Insurance Fund		36,500
Illinois Municipal Retirement Fund		2,890,000
County Insurance Fund		572,000
Industrial Fund		3,750
County Cooperative Extension Service Fund		52,500
County Social Security Fund		310,000
Public Health Fund		236,000
Mentally Deficient Persons Fund		61,000
Ambulance Fund		15,000
County Tuberculosis Fund		9,000
Law Library Fund		10,000
Recorder's Micrographics Fund		540,000
County Mental Health Fund		66,000
Drug Testing Fund		14,000
Electronic Monitoring Fund		5,000
Tax Sale Automation Fund		10,000
State's Attorney Sex Offender Fund		1,000
Court Automation Fund		76,000
Probation and Court Services Fund		94,000
Maintenance and Child Support Administrative Fund		15,600
Victim Impact Panel Fund		2,000
Court Document Storage Fund		25,046
Arrestees Medical Costs Fund		200
Emergency Telephone System Fund		678,500
D.A.R.E. Program Fund		10,000
DUI Equipment Fund		2,500
GIS Fund		102,269
DUI Crime Lab Fund		580
Capital Expenditure Fund		324,000
Probation Transfer Fund		375
708 Board Fund		2,100

Schedule of Proposed Appropriations for the Year Ended November 30, 2027, Continued

	Appropriations November 30, 2027
Public Safety Tax Fund	734,970
Death Certificate Surcharge Fund	8,000
Failure to Appear Fund	3,000
Assessment for Plant Eradication Fund	2,000
Clerk Operational Fund	500
Hospital Maintenance Fund	1,000
DNA Testing Fund	500
Circuit Clerk Marriage Fund	1,000
Forfeited Fund	1,000
Cremation Fund	5,000
State's Attorney 415 Fund	5,000
Tax Sale in Error Fund	10,000
State's Attorney Automation Fund	2,000
Probation Automation Fund	7,500
Drug Court Fund	1,000
Police Vehicle and Equipment Fund	600
E-Citation (Circuit Clerk) Fund	6,000
E-Citation (Sheriff) Fund	1,000
Drug Addiction Service Fund	200
Indemnity Fund	-
Escrow Fund	-
Public Defender Automation	-
ARPA	11,000
Cannabis Use Tax	10,000
Audit Fund	63,000
Opiods Fund	40,000
Total Appropriations	$ 15,380,278