IROQUOIS COUNTY

FISCAL 2027 BUDGET

IROQUOIS COUNTY

Fiscal 2027 Budgeted Fund Balance Rollforward

Fund #	Description	FY'25 Ending Balance	FY '26 Estimated Ending Balance (FY'27 Beginning)	FY '27 Revenue	FY '27 Expenses	FY '27 Net Activity	FY '27 Estimated Ending Balance
110	General Fund	3,160,484	3,764,888	8,311,933	8,310,489	1,444	3,766,332
115	Group Insurance Fund	616,530	653,938	1,707,031	1,611,042	95,989	749,927
120	Unemployment Compensation	189,073	175,587	27,747	19,808	7,939	183,526
125	Worker's Compensation	175,185	55,703	152,358	141,757	10,601	66,304
130	Liability Insurance	78,762	(112,602)	507,217	500,000	7,217	(105,385)
135	Retirement (IMRF)	3,252,123	3,137,536	86,109	267,417	(181,308)	2,956,228
137	Retirement (FICA)	887,054	473,298	482,836	472,751	10,085	483,383
139	Stipend	-	12,278	39,000	39,000	-	12,278
145	County Capital Improvement*	-	27,621	102,498	101,205	1,293	28,914
150	County Farm	65,681	165,578	210,108	206,802	3,305	168,883
155	Solid Waste Disposal	17,314	16,438	5,500	14,000	(8,500)	7,938
200	Public Safety Tax Fund	315,949	1,222,242	592,000	556,873	35,127	1,257,369
310	Sheriff's Public Safety	25,043	28,167	25,500	20,000	5,500	33,667
315	Sheriff's Police Vehicle	588	749	45,100	45,000	100	849
317	Sheriff's e-Citation Fee	5,052	5,401	375	-	375	5,776
320	Arrestee's Medical Cost	1,856	4,343	2,100	2,100	-	4,343
325	Drug Abuse Fund	10,372	10,129	1,750	500	1,250	11,379
330	Court Security Fee	132,621	147,848	54,000	47,420	6,580	154,429
335	Coroner Automation Fund	14,811	24,972	11,596	11,000	596	25,567
340	Teen Court Fund	47,277	47,627	1,050	750	300	47,927
342	Drug Addiction Services Fund	3,046	3,133	100	-	100	3,233
350	Law Library	48,161	48,484	15,109	13,800	1,309	49,793
352	Drug Free Communities Fund	98,266	154,916	125,000	125,000	(0)	154,916
355	Probation Services Fee	288,155	296,125	13,100	19,400	(6,300)	289,825
357	Probation Ops Fee	43,035	(9,117)	1,000	1,000	-	(9,117)
360	Court Document Storage	39,694	33,857	41,000	50,000	(9,000)	24,857
362	Drug/Mental Health Court	36,437	41,562	1,000	-	1,000	42,562
363	Child Advocacy	4,166	4,622	550	-	550	5,172
364	Court Services (Probation)	3,111	3,173	250	-	250	3,423
365	Automation - Circuit Clerk	92,362	116,196	42,100	50,000	(7,900)	108,296
366	Automation - Public Defender	7,906	8,139	1,695	350	1,345	9,484
370	Automation - County Clerk	25,245	27,516	3,500	9,000	(5,500)	22,016
375	Automation - County Recorder	114,913	116,889	54,950	60,000	(5,050)	111,839
380	Automation - County Treasurer	42,872	33,185	8,000	8,000	-	33,185
382	Automation - States Attorney	38,916	45,142	3,500	-	3,500	48,642
385	Election Grants	46,129	50,020	44,012	44,012	-	50,020

390	Grants	387,820	411,316	213,259	205,000	8,259	419,575
395	GIS Fund	112,384	78,676	87,500	52,052	35,448	114,124
400	Solar Farm Decommission Fund	51,713	33,328	2,275,200	1,270,000	1,005,200	1,038,528
415	Trust Fund	416,833	425,189	500	388,643	-	37,046
420	Indemnity Fund	102,966	111,974	7,300	-	7,300	119,274
427	Iroquois County Revolving Loan Fund	178,189	227,912	56,909	200,000	(143,091)	84,821
430	Sale in Error Fund	72,779	99,561	20,500	15,000	5,500	105,061
435	Tax Redemption Fund	22,550	19,857	5,550	6,000	(450)	19,407
437	County Trustee Fund	6,812	(81)	44,975	44,682	293	212
440	County Redemptions	63,374	64,645	750	-	750	65,395
445	Mobile Home Tax	50,098	16,455	13,100	13,000	100	16,555
460	Animal Population Control Fund	44,233	46,728	4,283	1,500	2,783	49,511
610	County Highway	1,926,919	1,363,048	1,780,000	1,780,000	-	1,363,048
615	County Bridge	2,590,007	2,570,395	500,000	500,000	-	2,570,395
620	Matching Tax	1,663,166	1,627,643	475,000	475,000	-	1,627,643
625	County Motor Fuel Tax	1,404,864	2,324,378	1,272,000	1,272,000	-	2,324,378
630	Township Bridge Program	628,148	692,223	1,401,000	1,400,100	900	693,123
635	Township Motor Fuel Tax	3,644,390	5,106,485	4,050,000	4,050,000	-	5,106,485
710	Joint Dispatch Center	-	3,511	774,391	774,391	-	3,511
720	911 ETSB	1,296,293	1,447,087	574,025	574,025	-	1,447,087
810	County Public Health	491,268	380,748	1,098,362	1,098,362	-	380,748
815	County Mental Health	580,068	126,340	600,282	600,000	282	126,622
820	377 Board	-	-	930,000	930,000	-	-
825	Veterans Assistance Commission	95,969	(19,844)	196,300	161,900	34,400	14,556
830	Historical Documents	-	18,333	26,200	26,200	-	18,333
835	Cooperative Extension	-	-	118,000	118,000	-	-
TOTAL FUND BALANCES		**25,759,032**	**28,011,489**	**29,246,059**	**28,704,331**	**929,871**	**28,553,217**

110 - General Fund

10 - County Revenue

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
100 00					
40000	Property Tax	2,171,205.48	2,407,568.00	2,407,568.00	2,500,000.00
40100	Soil and Water Conservation	2,374.02	2,300.00	2,300.00	2,300.00
40200	Sales/Use/Supplemental Tax	854,423.17	1,400,000.00	1,737,629.76	1,600,000.00
40300	Replacement Tax	172,574.84	320,000.00	349,539.80	350,000.00
40400	Income Tax	1,095,376.32	1,500,000.00	1,765,061.66	1,520,000.00
40450	Video Gaming Tax	46,465.01	35,000.00	50,740.27	50,000.00
40460	Cannabis Use Tax	10,056.95	12,000.00	15,460.40	15,000.00
40500	Penalties/Costs/Interest	0.00	50,000.00	0.00	0.00
41000	St Attny Salary Refund Reimb	83,475.98	175,431.80	156,001.55	120,183.25
41050	Sheriff Salary Reimb	55,510.86	88,000.00	108,947.16	95,030.21
41100	Supv Assmt Salary Reimb	18,139.33	35,000.00	35,019.54	35,601.77
41110	Probation Salary Refund Reimb	479,915.74	500,000.00	510,066.27	537,600.00
41120	Public Defender Salary Reimb	23,950.58	40,000.00	44,193.48	35,659.08
41130	Election Jdg Salary Reimb	19,825.00	9,750.00	9,360.00	18,000.00
41170	IEMA Grant Reimb EMA Exp	22,619.38	15,000.00	16,421.94	17,277.12
41200	Refunds & Reimbursements	77,293.19	5,000.00	60,149.12	36,685.05
42101	County Building Rent	25,536.01	30,726.32	34,736.30	27,664.80
42120	Farm Services Agency Rent	75,000.54	86,539.08	86,539.08	86,539.08
42130	911 ETSB Rent	19,305.00	19,305.00	19,305.00	24,675.36
42300	Township Assessing Fees	9,560.00	0.00	5,155.00	0.00
42400	Licenses	10,700.00	10,500.00	4,900.00	10,500.00
42700	Animal Registration Fees	47,715.00	60,000.00	50,106.67	53,901.36
42710	Animal Public Safety Fees/Fines	8,681.72	8,000.00	12,917.14	8,000.00
42800	Building & Zoning Fees	92,363.00	65,000.00	85,644.63	70,000.00
43000	Interest on Investments	105,823.32	120,000.00	151,561.53	135,000.00
43100	Interest Other County Office	3,088.17	1,000.00	1,658.46	1,000.00
45000	Police Services Contracts	208,931.90	221,579.04	208,914.50	226,616.04
45100	Sheriff Fees	21,867.72	32,000.00	32,695.84	35,000.00
45110	Sheriff Work Release Reimb	1,704.97	1,000.00	760.00	1,000.00
45120	Sheriff Inmate Phone Reimb	6,727.54	5,000.00	5,307.80	4,000.00
45140	Sheriff GPS Reimb	96.00	500.00	0.00	500.00
45200	Circuit Clerk Fees	188,233.72	200,000.00	210,868.78	200,000.00
45210	Circuit Clerk Traffic Fines	23,879.77	20,000.00	20,782.40	20,000.00
45220	Circuit Clerk Criminal Fines	32,198.83	30,000.00	23,930.46	20,000.00
45230	Circuit Clerk St Attny Fees	8,274.77	10,000.00	10,785.00	10,500.00

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
45240	Circuit Clerk An Cnfinemnt Fines	582.70	500.00	546.00	500.00
45250	Circuit Clerk Pub Defend Fees	11,677.90	10,000.00	5,616.00	8,000.00
45260	Circuit Clerk Corporate Drg Fees	0.00	100.00	2,893.78	1,500.00
45270	Circuit Clerk County Fees	6,201.84	5,000.00	4,531.00	5,000.00
45300	Court Costs Service Fees	42,257.59	40,000.00	36,989.04	40,000.00
45400	Co Rcrdr Real Est Trans Tax	93,830.55	85,000.00	106,422.50	85,000.00
45410	County Recorder Fees	82,394.10	85,000.00	82,279.00	85,000.00
45420	County Clerk Fees	83,527.00	70,000.00	92,095.64	70,000.00
45500	Co Treasurer Drg Dist Fees	22,289.18	22,000.00	22,000.00	22,000.00
45510	Copy Fees	2,565.25	4,000.00	2,988.50	2,900.00
46100	Transfer From Farm Account	50,000.00	100,000.00	100,000.00	50,000.00
46120	Transfer From Co Hwy	10,000.00	10,000.00	10,000.00	10,000.00
46130	Transfer From Other Funds	30,000.00	30,000.00	30,000.00	30,000.00
46170	Transfer From Auto Circuit Clk	20,000.00	0.00	0.00	10,000.00
46190	Trans From Court Doc Storage	20,000.00	0.00	0.00	10,000.00
46220	Transfer From Law Library	13,800.00	15,000.00	13,800.00	13,800.00
	Donations	0.00	0.00	6,500.00	0.00
	Miscellaneous	0.00	0.00	2,351.46	0.00
Total 100	00	6,512,019.94	7,992,799.24	8,754,040.46	8,311,933.11

110 - General Fund

20 - Judicial Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
210	Sheriff				
50110	Dept Head Salary	133,362.54	140,238.00	140,238.00	142,687.64
50130	Administrative Asst Salary	95,030.52	98,791.21	94,991.74	103,731.05
50150	Sergeant & Lieutenant Salary	293,260.34	292,732.21	311,969.98	305,563.95
50160	Merit Deputy Salary	1,154,119.65	999,031.73	1,121,436.60	1,141,159.13
50170	Correctional Officer Salary	677,232.56	692,686.36	677,884.10	733,990.06
51220	Janitor Salary	61,542.67	45,240.64	54,045.18	0.00
60100	Office Expense	9,662.06	10,000.00	7,212.36	10,000.00
61000	Mileage & Travel	2,207.00	2,000.00	1,098.96	1,500.00
61030	Gas & Oil	119,384.34	110,000.00	88,830.46	110,000.00
61040	Maintenance of Autos	121,665.12	80,000.00	119,698.56	80,000.00
61070	Radio & Auto Equipment	27,132.80	20,000.00	34,451.70	20,000.00
63400	Training	34,386.00	14,000.00	14,787.86	14,000.00
63450	Gym Membership Reimb	4,747.76	2,500.00	1,013.40	2,500.00
63500	Uniform & Weapon Allowance	22,426.69	18,000.00	12,524.12	15,000.00
65575	Service Contracts	11,555.39	45,000.00	14,712.68	0.00
66100	Diet of Prisoners	97,865.78	80,000.00	80,109.46	80,000.00
66111	Arrestee Medical Expense	40,277.50	25,000.00	55,050.14	50,000.00
66200	Prisoner Supplies	7,062.07	7,000.00	5,877.08	7,000.00
66320	GPS Home Confinement	0.00	2,000.00	0.00	2,000.00
66400	Leads	0.00	7,500.00	0.00	7,000.00
66450	Investigation Expense	3,102.31	3,000.00	1,253.24	2,500.00
79010	Maintenance & Repair	27,692.86	33,000.00	25,299.66	0.00
79030	Household Supplies	12,998.10	13,000.00	12,934.88	0.00
Total 210	Sheriff	(2,956,714.06)	(2,740,720.15)	(2,875,420.16)	(2,828,631.82)

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
215	Coroner				
50110	Dept Head Salary	44,652.65	46,438.70	46,438.70	46,438.70
50140	Deputy Clerk Salary	9,400.10	10,200.00	6,580.00	10,200.00
60875	Autopsies & X-Rays	38,806.00	49,000.00	36,861.36	35,000.00
65575	Service Contracts	0.00	1,500.00	0.00	1,000.00
Total 215	Coroner	(92,858.75)	(107,138.70)	(89,880.06)	(92,638.70)

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
220	States Attorney				
50110	Dept Head Salary	166,703.16	176,231.36	176,231.36	184,454.64
50120	Asst Dept Head Salary	167,999.90	174,719.83	174,719.83	180,835.37
50135	Chief Deputy Salary	39,027.53	39,000.05	38,465.11	40,365.05
50140	Deputy Clerk Salary	3,221.06	0.00	0.00	0.00
60100	Office Expense	9,755.58	5,000.00	5,011.02	5,000.00
60915	Publications	631.72	500.00	270.00	500.00
63000	Education & Dues Expense	25,070.33	14,520.00	2,310.00	14,520.00
66500	Criminal Prosecution	10,625.11	10,000.00	6,513.60	10,000.00
Total 220	States Attorney	(423,034.39)	(419,971.24)	(403,520.92)	(435,675.06)

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
225	E.M.A.				
50110	Dept Head Salary	30,176.58	31,685.47	31,685.47	32,952.97
60100	Office Expense	3,460.41	1,000.00	1,917.01	2,000.00
61000	Mileage & Travel	0.00	1,000.00	298.86	1,500.00
61030	Gas & Oil	427.85	1,000.00	530.59	1,500.00
61040	Maintenance of Autos	0.00	2,000.00	767.45	2,000.00
61070	Radios & Auto Equipment	810.15	500.00	378.67	1,200.00
63000	Education & Dues Expense	0.00	400.00	86.35	400.00
65575	Service Contracts	7,280.40	3,000.00	7,389.44	5,000.00
67100	Telephone	665.49	800.00	568.20	800.00
Total 225	E.M.A.	(42,820.88)	(41,385.47)	(43,622.03)	(47,352.97)

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
230	Courts				
50135	Chief Deputy Salary	37,248.86	38,565.80	37,082.86	39,915.60
51110	Bailiff Salary	47,850.00	50,000.00	46,640.00	50,000.00
60100	Office Expense	1,661.73	2,000.00	1,167.68	2,000.00
60930	Library	17,949.82	33,000.00	21,302.74	33,000.00
66510	Court Services	12,139.47	20,000.00	2,144.00	20,000.00
66520	Special Attorney Hire	0.00	7,500.00	0.00	40,000.00
66560	Judges Salary Reimb	1,207.18	5,000.00	2,414.36	5,000.00
Total 230	Courts	(118,057.06)	(156,065.80)	(110,751.64)	(189,915.60)

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
235	Jurors				
66550	Juror Fees	47,799.96	45,000.00	42,446.60	45,000.00
Total 235	Jurors	(47,799.96)	(45,000.00)	(42,446.60)	(45,000.00)

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
240	Probation				
50110	Dept Head Salary	92,630.77	103,595.00	103,595.00	103,417.02
51120	Probation Officer Salary	394,078.77	442,630.00	395,556.76	439,265.98
60100	Office Expense	2,704.26	3,000.00	2,590.54	3,000.00
61000	Mileage & Travel	1,336.06	1,500.00	164.98	1,500.00
61040	Maintenance of Autos	0.00	1,000.00	948.30	1,000.00
61045	Vehicle	0.00	6,000.00	5,000.00	0.00
63000	Education & Dues Expense	300.00	600.00	720.00	600.00
63400	Training	0.00	1,000.00	0.00	1,000.00
63500	Uniform & Weapon Allowance	2,724.13	1,500.00	1,653.14	1,500.00
66310	Juvenile Boarding	22,786.00	29,000.00	27,000.00	29,000.00
66350	Drug Testing	269.42	0.00	258.92	0.00
65550	Software Contract Licenses	3,397.00	4,000.00	2,148.88	4,000.00
Total 240	Probation	(520,226.41)	(593,825.00)	(539,636.52)	(584,283.00)

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
245	Circuit Clerk				
50110	Dept Head Salary	73,390.15	73,765.00	73,765.00	76,715.18
50135	Chief Deputy Salary	40,201.89	41,608.86	40,008.40	43,065.15
50140	Deputy Clerk Salary	195,944.23	195,787.39	188,249.34	202,604.50
Total 245	Circuit Clerk	(309,536.27)	(311,161.25)	(302,022.74)	(322,384.83)

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 20277 Budget
250	Public Defender				
50110	Dept Head Salary	68,853.07	67,095.65	67,584.12	69,779.53
50120	Asst Dept Head Salary	35,839.23	39,898.51	35,294.88	41,294.90
60100	Office Supplies	2,051.54	1,500.00	116.48	1,000.00
66520	Special Attorney Hire	19,473.34	19,000.00	19,475.04	20,200.00
Total 250	Public Defender	(126,217.18)	(127,494.16)	(122,470.52)	(132,274.43)

110 - General Fund

30 - Zoning & Planning Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
310	Zoning And Planning				
50110	Dept Head Salary	49,608.15	51,840.02	49,846.50	53,913.95
50140	Deputy Clerk Salary	3,909.37	30,594.20	18,759.96	31,665.00
51160	Board Zoning Appeals per Diem	150.00	3,000.00	700.00	2,000.00
51380	Inspections	35,950.00	34,000.00	18,700.00	35,000.00
60100	Office Expense	2,363.99	2,500.00	1,136.30	2,000.00
60915	Publications	935.50	1,200.00	995.10	1,000.00
61000	Mileage & Travel	12,803.31	18,000.00	10,227.26	15,000.00
61020	Board of Appeals Travel	597.94	1,200.00	1,702.68	1,200.00
63000	Education & Dues Expense	450.16	500.00	869.10	500.00
98000	Miscellaneous	0.00	4,800.00	2,221.04	4,800.00
Total 310	Zoning and Planning	(106,768.42)	(147,634.22)	(105,157.94)	(147,078.94)

110 - General Fund

40 - Finance/IT/Tax Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
410	County Clerk				
50110	Dept Head Salary	69,396.99	71,300.00	71,300.00	74,151.95
50135	Chief Deputy Salary	76,807.11	113,086.77	108,738.06	117,045.58
50140	Deputy Clerk Salary	54,857.25	30,743.44	28,310.96	31,819.46
60100	Office Expense	4,540.77	5,000.00	4,270.30	5,000.00
60950	Yearbook Tax Rate Book Expense	0.00	100.00	0.00	100.00
61000	Mileage & Travel	0.00	100.00	0.00	100.00
63000	Education & Dues Expense	550.00	550.00	0.00	550.00
65000	Maintenance Contracts	1,868.06	1,500.00	231.40	1,500.00
Total 410	County Clerk	(208,020.18)	(222,380.21)	(212,850.72)	(230,267.00)

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
415	Elections				
50140	Deputy Clerk Salary	73,094.81	61,486.88	58,570.50	63,638.92
51370	Election Judge Salary	31,079.30	70,000.00	62,600.30	35,000.00
60400	Voter Canvassing Expense	0.00	200.00	0.00	200.00
60955	Ballots/Supplies/Equipment	110,224.86	110,000.00	115,338.88	110,000.00
63400	Training	2,225.00	6,000.00	4,170.00	3,000.00
65000	Maintenance Contracts	3,434.49	4,000.00	4,789.36	4,000.00
Total 415	Elections	(220,058.46)	(251,686.88)	(245,469.04)	(215,838.92)

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
420	Assessment Office				
50110	Dept Head Salary	63,985.92	68,465.01	68,465.01	60,000.00
50135	Chief Deputy Salary	33,824.86	35,008.50	33,662.14	36,233.86
50140	Deputy Clerk Salary	64,354.08	61,711.39	53,932.04	63,871.75
60100	Office Expense	8,783.34	7,500.00	7,237.70	7,500.00
60900	Tax Maps Service	25,000.00	22,000.00	23,111.68	22,000.00
60915	Publications	11,523.35	8,000.00	259.00	8,000.00
61000	Mileage & Travel	2,897.78	2,500.00	4,658.86	2,500.00
63000	Education & Dues Expense	5,465.00	5,000.00	5,194.00	5,000.00
Total 420	Assessment Office	(215,834.33)	(210,184.90)	(196,520.43)	(205,105.61)

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
425	Board of Review				
51150	Board of Review Salary	10,605.21	10,998.00	9,950.58	10,998.00
60100	Office Expense	764.21	2,000.00	0.00	2,000.00
61000	Mileage & Travel	1,060.25	1,250.00	1,907.86	1,250.00
Total 425	Board of Review	(12,429.67)	(14,248.00)	(11,858.44)	(14,248.00)

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
430	County Treasurer				
50110	Dept Head Salary	69,099.95	71,300.00	71,300.00	74,151.95
50135	Chief Deputy Salary	72,514.92	75,053.01	75,053.01	41,709.02
50140	Deputy Clerk Salary	6,274.78	16,723.08	9,444.32	48,377.31
60100	Office Expense	0.00	6,000.00	745.32	2,500.00
Total 430	County Treasurer	(147,889.65)	(169,076.09)	(156,542.65)	(166,738.28)

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
435	Postage for County Offices				
60920	Postage	66,410.13	68,000.00	39,178.34	70,000.00
60921	Postage Meter Maintenance	9,265.93	9,000.00	13,228.16	9,000.00
Total 435	Postage for County Offices	(75,676.06)	(77,000.00)	(52,406.50)	(79,000.00)

110 - General Fund

90 - Health Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
440	Animal Control				
50110	Dept Head Salary	37,030.71	42,000.00	42,000.00	43,679.96
50120	Asst Dept Head Salary	0.00	37,440.00	32,091.43	38,750.35
51320	An Cntrl Warden Salary	0.00	44,000.00	0.00	25,500.00
60880	An Cntrl Office Supply	2,363.92	3,000.00	1,962.14	3,000.00
60885	Animal Care	48,746.21	7,100.00	7,817.64	10,000.00
60886	Veterinary Medical Expense	0.00	14,000.00	3,449.20	15,000.00
61000	Mileage & Travel	18,981.67	18,000.00	7,693.20	12,500.00
65575	Service Contracts	103,417.95	2,000.00	3,400.00	3,000.00
67100	Telephone	0.00	600.00	1,277.24	1,100.00
67320	Utilities	2,037.46	0.00	0.00	0.00
79000	Building Maintenance	4,202.60	5,000.00	6,113.68	0.00
98000	Miscellaneous	615.10	2,000.00	420.22	2,500.00
Total 440	Animal Control	(217,395.62)	(175,140.00)	(106,224.75)	(155,030.30)

110 - General Fund

50 - Finance/IT/Tax Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
510	Finance/IT				
50110	Dept Head Salary	70,705.36	74,240.82	74,240.82	76,839.33
50130	Administrative Asst Salary	50,332.56	52,849.28	52,849.28	54,963.32
50135	Chief Deputy Salary	33,265.55	34,754.27	33,417.68	35,970.76
60100	Office Expense	2,846.87	3,800.00	3,800.00	4,000.00
60305	Paper Supply	3,051.74	2,500.00	2,500.00	3,000.00
60350	Systems Expense	72,235.83	30,000.00	12,051.36	50,000.00
61000	Mileage & Travel	0.00	100.00	100.00	100.00
63000	Education & Dues Expense	250.00	500.00	0.00	500.00
65550	Software Contract Licenses	70,881.71	71,500.00	76,837.34	98,869.92
65575	Service Contracts	46,038.19	38,610.00	45,932.52	50,000.00
79010	Maintenance & Repair	0.00	0.00	0.00	0.00
97110	Contingent	4,929.08	15,000.00	15,000.00	10,000.00
Total 510	Finance/IT	(354,536.89)	(323,854.37)	(316,729.00)	(384,243.32)

110 - General Fund

60 - Other

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
610	County Board				
50110	Dept Head Salary	7,200.00	7,200.00	7,200.00	7,200.00
50120	Asst Dept Head Salary	1,080.00	1,080.00	1,080.00	1,080.00
51130	County Board Member	9,350.00	10,000.00	10,000.00	8,034.49
51360	Committee Services	19,700.00	17,500.00	15,800.00	16,533.55
60100	Office Expense	906.86	1,000.00	1,000.00	1,000.00
60915	Publications	75.00	1,000.00	1,000.00	1,000.00
61000	Mileage & Travel	13,346.18	15,400.00	12,596.88	14,697.14
63001	Dues	1,500.00	1,500.00	1,500.00	1,500.00
66530	Legal Fees	8,448.00	15,000.00	0.00	15,000.00
69140	Auditor Fees	106,710.35	84,000.00	4,072.95	80,000.00
98000	Miscellaneous	16,248.61	20,000.00	4,787.00	20,000.00
Total 610	County Board	(184,565.00)	(173,680.00)	(59,036.83)	(166,045.18)

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
615	Other				
52310	Group Insurance	784,756.08	891,805.76	954,232.16	1,004,334.86
68100	Emp Benefits (Accum Sick Pay)	28,507.35	30,000.00	24,598.60	30,000.00
68190	Soil & Water Conservatn	2,374.02	2,250.00	2,250.00	2,250.00
68220	Industrial Development Assn	25,000.00	25,000.00	25,000.00	25,000.00
69100	Birth & Death Certificate	262.00	400.00	400.00	400.00
71700	Trans to Regnl Office Educatn	98,141.00	100,000.00	100,000.00	108,678.00
73000	Transfer to Joint Dispatch	132,300.00	135,000.00	132,300.00	223,150.00
75000	Transfer to Co Cap Imprv	0.00	137,000.00	137,000.00	0.00
97110	Contingent	72,284.79	65,000.00	65,000.00	65,000.00
Total 615	Other	(1,143,625.24)	(1,386,455.76)	(1,440,780.76)	(1,458,812.86)

110 - General Fund

70 - Management Serv Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
710	Maintenance				
50110	Dept Head Salary	29,788.36	62,870.50	62,870.50	65,385.32
51220	Janitor Salary	21,389.20	28,550.16	40,171.04	71,538.62
51310	Labor & Salary	285.71	8,750.00	1,200.00	5,000.00
65575	Service Contracts	22,013.71	18,500.00	24,959.46	55,000.00
67100	Telephone	19,053.99	38,000.00	16,245.70	20,000.00
67200	Electricity	122,298.69	70,000.00	64,436.66	85,000.00
67300	Water	24,516.04	17,500.00	12,249.36	19,000.00
67310	Natural Gas - Heating	20,493.34	25,000.00	32,571.32	20,000.00
79010	Maintenance & Repair	16,739.45	22,000.00	4,602.28	50,000.00
79030	Household Supplies	5,998.85	6,000.00	6,800.50	19,000.00
Total 710	Maintenance	(282,577.34)	(297,170.66)	(266,106.82)	(409,923.94)
GENERAL FUND TOTAL		**(1,294,621.88)**	**1,526.38**	**1,054,585.39**	**1,444.35**

115 - Group Insurance Trust Fund

60 - Other

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
615	Other				
43000	Interest on Investments	12,266.88	6,022.89	17,811.48	4,924.15
47500	Employee Contribution-Health	364,196.00	516,193.52	412,127.46	553,364.55
47550	Employee Contribution-Dental	37,536.10	65,887.32	39,798.40	42,482.15
47555	Employee Contribution-Vision	72,466.81	96,127.73	49,201.10	14,404.22
47600	Retirees Contribution	72,466.81	96,127.73	49,201.10	308,652.54
47650	Employer Share Ins-Other Funds	122,936.02	149,944.08	107,575.72	289,750.74
47700	Genl Fund Contribution	908,918.05	540,542.69	925,828.26	450,970.31
48000	Miscellaneous	0.00	0.00	0.00	42,482.15
52320	Monthly Fixed Costs Dental	44,664.61	65,887.32	54,196.78	42,482.15
52325	Monthly Fixed Costs Vision	2,487.18	4,000.00	2,501.84	14,404.22
52330	Monthly Fixed Costs Health	1,002,068.50	1,098,420.80	978,349.12	1,347,155.65
52335	Monthly Fixed Costs - HRA Utilization	177,144.94	160,000.00	181,209.82	200,000.00
52340	Monthly Fixed Costs Life	5,213.47	7,000.00	2,982.10	7,000.00
Total 615	Other	359,207.97	135,537.84	382,303.86	95,988.79

120 - Unemployment Compensation

60 - Other

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
615	Other				
40000	Property Tax	7,037.27	7,000.00	7,000.00	7,000.00
43000	Interest on Investments	4,768.62	2,583.33	4,509.74	3,361.70
46130	Transfer From Other Funds	2,050.89	4,313.96	2,815.76	15,390.00
46205	Transfer From Veterans Asst	275.78	278.32	218.49	285.00
46215	Transfer From JJC	109.37	278.32	1,250.27	285.00
46270	Transfer From Joint Dispatch	1,224.77	1,252.44	1,773.64	1,282.50
46400	Transfer From 911	118.28	278.32	218.00	142.50
52210	Unemployment State Tax	16,031.25	19,621.56	38,521.70	19,807.50
Total 615	Other	(446.27)	(3,636.87)	(20,735.81)	7,939.20

125 - Worker's Compensation

60 - Other

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
615	Other				
40000	Property Tax	90,734.30	100,000.00	100,000.00	110,000.00
43000	Interest on Investments	2,963.95	1,958.19	2,649.80	1,932.60
46130	Transfer From Other Funds	11,263.38	38,872.60	38,872.60	38,872.60
46205	Transfer From Veteran Asst	128.02	168.00	184.28	168.00
46215	Transfer From JJC	236.56	136.68	148.26	136.68
46400	Transfer From 911	0.00	209.38	0.00	209.38
46450	Transfer From Joint Dispatch	2,753.35	1,038.35	0.00	1,038.35
52220	Worker's Comp Insurance	83,887.50	141,756.97	108,721.09	141,756.97
Total 615	Other	24,192.06	626.23	33,133.85	10,600.63

130 - Liability Insurance

60 - Other

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
615	Other				
40000	Property Tax	283,981.65	448,000.00	448,000.00	500,000.00
41260	Insurance Reimbursements	8,367.06	10,000.00	10,000.00	5,837.86
43000	Interest on Investments	460.87	1,572.76	331.78	1,379.04
52500	Liability Insurance	307,335.64	458,995.00	493,841.19	500,000.00
98000	Miscellaneous	0.00	0.00	0.00	0.00
Total 615	Other	(14,526.06)	577.76	(35,509.41)	7,216.90

135 - Retirement-IMRF

10 - Other

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
100 00					
40001	IMRF Property Tax	0.00	0.00	0.00	0.00
43000	Interest on Investments	85,591.39	45,250.87	79,643.54	59,282.78
46205	Transfer From Veterans Asst	1,376.46	1,470.00	2,364.12	2,961.00
46215	Transfer From JJC	1,263.34	1,195.92	1,300.50	2,408.92
46400	Transfer From 911	1,035.42	1,832.04	1,586.18	3,690.24
46450	Transfer From Joint Dispatch	8,683.91	8,820.00	17,928.00	17,766.00
52420	Co Share Retirement (IMRF)	152,886.07	299,361.83	245,961.08	245,961.08
52440	911 Share Retirement (IMRF)	0.00	1,832.04	0.00	3,690.24
52450	Joint Dispatch Share (IMRF)	8,670.40	8,820.00	15,582.68	17,766.00
Total 100	00	(63,605.95)	(251,445.04)	(158,721.42)	(181,308.38)

137 - Retirement-FICA/Medicare

10 - Other

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
100 00					
40002	FICA Property Tax	366,746.08	350,000.00	350,000.00	400,000.00
43000	Interest on Investments	21,769.04	12,169.01	19,694.50	15,706.45
46205	Transfer From Veterans Asst	6,954.72	8,032.50	776.24	8,032.50
46215	Transfer From JJC	5,782.46	6,534.84	4,981.70	6,534.84
46400	Transfer From 911	4,328.39	8,633.77	4,965.62	8,957.17
46450	Transfer From Joint Dispatch	43,596.25	43,605.00	46,251.60	43,605.00
52410	County Share of FICA	530,672.67	423,981.79	544,794.02	472,751.17
Total 100	00	(81,495.73)	4,993.33	(118,124.36)	10,084.79

139 - Stipend

10 - Other

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
100 00					
41230	Stipend Receivable	39,000.00	39,000.00	39,000.00	39,000.00
50115	Stipend Payable	39,000.00	32,487.00	39,000.00	39,000.00
Total 100	00	0.00	(6,513.00)	0.00	0.00

145 - County Capital Improvement Fund

70 - Management Serv Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
710	Maintenance				
43000	Interest on Investments	1,038.99	4,000.00	180.30	2,497.92
46100	Transfer From Farm Account	0.00	0.00	0.00	100,000.00
46260	Transfer From General Fund	0.00	137,000.00	137,000.00	0.00
79057	BB&T Government Finance	57,285.01	102,627.20	102,627.20	71,205.00
80100	Capital Improvements	21,275.59	10,000.00	12,484.30	10,000.00
81303	Heat Pumps	7,756.54	20,000.00	2,392.00	20,000.00
81308	Parking Lot	41,034.00	20,000.00	0.00	0.00
Total 710	Maintenance	(126,312.15)	(11,627.20)	19,676.80	1,292.92

150 - County Farm

70 - Management Serv Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
710	Maintenance				
41200	Refunds & Reimbursements	57,456.29	61,843.37	60,630.75	56,802.24
42000	Farm Rent	155,013.30	155,013.30	153,025.95	153,025.95
43000	Interest on Investments	149.33	303.71	21.22	279.43
69125	Farm Expense	31,122.45	63,000.00	60,630.75	56,802.24
71100	Transfer to General Fund	50,000.00	100,000.00	100,000.00	50,000.00
75000	Transfer to Cap Imp Fund	0.00	0.00	0.00	100,000.00
Total 710	Maintenance	131,496.47	54,160.38	53,047.17	3,305.38

155 - Solid Waste Disposal

70 - Management Serv Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
710	Maintenance				
43000	Interest on Investments	11,631.92	4,530.71	4,530.71	5,500.00
50110	Dept Head Salary	0.00	0.00	0.00	6,000.00
81220	Recycling Payments	6,905.77	8,000.00	8,000.00	8,000.00
Total 710	Maintenance	4,726.15	(3,469.29)	(3,469.29)	(8,500.00)

200 - Public Safety Tax Fund

20 - Judicial Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
615	Other				
40250	Public Safety Tax Revenue	370,185.05	534,170.60	527,160.59	572,000.00
41200	Refunds & Reimbursements	0.00	0.00	0.00	5,000.00
43000	Interest on Investments	19,377.37	11,281.98	14,719.23	15,000.00
69160	Expenditures for Public Safety	414,566.70	473,110.00	473,110.00	493,229.00
71100	Transfer to General Fund	166,950.00	86,970.02	86,970.02	63,643.83
Total 710	Maintenance	(191,954.28)	(14,627.44)	(18,200.20)	35,127.17

310 - Sheriff's Public Safety Fund

20 - Judicial Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
210	Sheriff				
43000	Interest on Investments	540.26	0.00	644.88	500.00
45180	Book-In Fees	25,856.45	25,000.00	24,374.84	25,000.00
69160	Expenditures for Public Safety	18,461.25	15,000.00	23,110.12	20,000.00
Total 210	Sheriff	7,935.46	10,000.00	1,909.60	5,500.00

315 - Sheriff's Police Vehicle Fund

20 - Judicial Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
210	Sheriff				
43000	Interest on Investments	15.09	20.00	138.46	20.00
45190	Police Vehicle Fund Fees	0.00	150.00	80.00	80.00
45191	Police Vehicle Revenue	0.00	0.00	34,000.00	45,000.00
61045	Vehicle Purchase	0.00	0.00	34,000.00	30,000.00
61080	Sheriff Vehicle Equip Expense	0.00	0.00	0.00	15,000.00
Total 210	Sheriff	15.09	170.00	218.46	100.00

317 - Sheriff's e-Citation Fee Fund

20 - Judicial Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
210	Sheriff				
43000	Interest on Investments	125.84	75.00	126.46	100.00
45195	Electronic Citation Fees	270.60	275.00	252.00	275.00
Total 210	Sheriff	396.44	350.00	378.46	375.00

320 - Arrestee's Medical Costs Fund

20 - Judicial Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
210	Sheriff				
43000	Interest on Investments	123.06	80.00	170.36	100.00
45160	Arrestee Medical Costs Fees	2,033.05	5,000.00	2,567.36	2,000.00
66111	Arrestee Medical Expense	0.00	0.00	0.00	2,100.00
Total 210	Sheriff	2,156.11	5,080.00	2,737.73	0.00

325 - Drug Abuse Fund

20 - Judicial Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
210	Sheriff				
42993	Drug Asset Forfeiture Fees	1,746.36	3,000.00	64.24	1,500.00
43000	Interest on Investments	255.05	100.00	256.90	250.00
66450	Investigation Expense	0.00	0.00	826.50	500.00
Total 210	Sheriff	2,001.41	3,100.00	(505.36)	1,250.00

330 - Court Security Fee

20 - Judicial Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
210	Sheriff				
42991	DUI Fees	3,193.00	2,000.00	0.00	2,000.00
43000	Interest on Investments	3,346.06	2,000.00	3,287.18	2,000.00
45300	Court Costs Service Fees	48,519.08	50,000.00	52,789.46	50,000.00
51330	Court Security Officer Salary	42,928.59	44,850.07	44,052.24	46,419.75
60860	Court Security DUI Expense	3,085.60	1,000.00	300.00	1,000.00
Total 210	Sheriff	9,043.95	8,149.93	11,724.40	6,580.25

335 - Coroner Automation Fund

20 - Judicial Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
215	Coroner				
43000	Interest on Investments	330.17	200.00	427.66	295.76
45600	Coroner Fees	15,500.00	11,700.00	14,200.00	11,300.00
60130	Automation Expense	10,389.02	11,900.00	5,247.30	11,000.00
Total 215	Coroner	5,441.15	0.00	9,380.36	595.76

340 - Teen Court Fund

20 - Judicial Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
220	States Attorney				
41258	Youth Diversion	1,161.52	1,500.00	791.52	750.00
43000	Interest on Investments	1,202.47	500.00	1,169.64	300.00
97130	Disbursements	383.12	500.00	607.64	750.00
Total 220	States Attorney	1,980.87	1,500.00	1,353.52	300.00

342 - Drug Addiction Svcs Fund

20 - Judicial Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
220	States Attorney				
42998	Circuit Clerk Fees	45.00	50.00	0.00	50.00
43000	Interest on Investments	78.04	50.00	75.40	50.00
Total 220	States Attorney	123.04	100.00	75.40	100.00

350 - Law Library

10 - Other

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
100	00				
43000	Interest on Investments	1,212.26	100.00	1,222.18	705.06
45999	Other Fees	16,285.00	14,000.00	17,470.00	14,404.40
71100	Transfer to General Fund	13,800.00	13,800.00	13,800.00	13,800.00
Total 100	00	3,697.26	300.00	4,892.18	1,309.46

352 - Drug Free Communities Fund

20 - Judicial Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
220	States Attorney				
43000	Interest on Investments	1,513.10	0.00	2,823.02	0.00
48500	Donation Revenue	720.00	0.00	0.00	0.00
49150	Drug Free Community Revenue	178,125.00	125,000.00	110,250.00	125,000.00
51310	Labor & Salary	84,319.89	83,796.00	80,573.00	86,729.06
52310	Group Insurance	4,777.71	5,749.00	3,324.38	5,749.00
60100	Office Expense	1,848.02	4,902.00	1,543.48	2,135.00
61000	Mileage & Travel	2,192.14	3,500.00	2,548.30	3,500.00
65575	Service Contracts	9,774.79	15,466.00	1,708.94	14,555.00
71400	Transfer to Retirement Fund	1,332.32	1,743.00	1,269.78	1,804.00
71450	Transfer to FICA Fund	6,372.87	6,410.00	3,848.66	6,635.00
71500	Transfer to Workmans Comp	163.16	117.00	2,616.88	121.00
71600	Transfer to Unemployment Comp	236.56	258.00	359.00	258.00
98000	Miscellaneous	5,488.43	3,059.00	1,286.36	3,514.00
98500	Donation Expense	720.00	0.00	0.00	0.00
Total 240	Probation	63,132.21	0.00	13,994.24	(0.06)

355 - Probation Services Fee

20 - Judicial Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
240	Probation				
41180	Drug Testing Reimb	45.00	100.00	0.00	100.00
43000	Interest on Investments	7,265.31	3,000.00	7,139.70	3,000.00
45550	Probation Fees	10,209.94	10,000.00	2,731.56	10,000.00
60180	Juvenile Expenses	0.00	1,000.00	0.00	1,000.00
60305	Paper Supply	0.00	6,000.00	0.00	6,000.00
61040	Maintenance of Autos	0.00	1,700.00	0.00	1,700.00
63200	Tuition Reimb	0.00	3,500.00	0.00	3,500.00
63400	Training	925.00	0.00	0.00	0.00
65550	Software Contract Licenses	81.77	0.00	0.00	0.00
66330	Juvenile Early Intervention	0.00	4,000.00	0.00	4,000.00
66350	Drug Testing	0.00	3,200.00	0.00	3,200.00
98000	Miscellaneous	927.00	2,500.00	307.00	0.00
Total 240	Probation	15,586.48	(8,800.00)	9,564.26	(6,300.00)

357 - Probation Ops Fee

20 - Judicial Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
240	Probation				
43000	Interest on Investments	1,101.28	500.00	1,065.08	1,000.00
45550	Probation Fees	195.60	100.00	49.72	0.00
60100	Office Expense	0.00	0.00	0.00	1,000.00
61045	Vehicles	0.00	40,000.00	43,264.00	0.00
Total 240	Probation	1,296.88	(39,400.00)	(42,149.20)	0.00

360 - Court Document Storage Fund

20 - Judicial Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
245	Circuit Clerk				
42999	Court Document Fees	37,166.24	38,000.00	42,154.80	40,000.00
43000	Interest on Investments	1,666.64	1,500.00	892.26	1,000.00
60850	Circuit Clerk Expense	31,891.32	30,000.00	21,395.92	25,000.00
71100	Transfer to General Fund	20,000.00	0.00	0.00	10,000.00
74000	Transfer Historical Document	13,500.00	15,000.00	15,000.00	15,000.00
Total 245	Circuit Clerk	(26,558.44)	(5,500.00)	6,651.14	(9,000.00)

362 - Drug/Mental Health Court Fund

20 - Judicial Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
245	Circuit Clerk				
43000	Interest on Investments	880.17	500.00	921.48	500.00
45999	Other Fees	4,237.76	5,000.00	4,170.00	500.00
Total 245	Circuit Clerk	5,117.93	5,500.00	5,091.48	1,000.00

363 - Child Advocacy Fund

20 - Judicial Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
245	Circuit Clerk				
43000	Interest on Investments	168.71	50.00	104.62	50.00
45999	Other Fees	529.81	500.00	300.00	500.00
Total 245	Circuit Clerk	698.52	550.00	404.62	550.00

364 - Probation Court Services Fund

20 - Judicial Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
245	Circuit Clerk				
43000	Interest on Investments	79.24	50.00	76.96	50.00
45999	Other Fees	60.00	200.00	0.00	200.00
Total 245	Circuit Clerk	139.24	250.00	76.96	250.00

365 - Automation Circuit Clerk

20 - Judicial Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
245	Circuit Clerk				
42998	Circuit Clerk Fees	37,411.10	38,000.00	42,038.28	40,000.00
43000	Interest on Investments	2,988.33	2,000.00	2,205.34	2,100.00
60130	Automation Expense	60,013.33	30,000.00	28,103.70	40,000.00
71100	Transfer to General Fund	20,000.00	0.00	0.00	10,000.00
Total 245	Circuit Clerk	(39,613.90)	10,000.00	16,139.92	(7,900.00)

366 - Automation Public Defender

20 - Judicial Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
245	Circuit Clerk				
43000	Interest on Investments	199.80	0.00	195.98	86.42
45999	Other Fees	1,176.23	150.00	58.00	1,608.71
60130	Automation Expense	0.00	0.00	0.00	350.00
Total 245	Circuit Clerk	1,376.03	150.00	253.98	1,345.13

370 - Automation County Clerk

40 - Tax Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
410	County Clerk				
42996	County Clerk Fees	2,856.00	3,000.00	2,888.00	3,000.00
42997	Death Certificate Grant	5,683.00	1,297.00	0.00	0.00
43000	Interest on Investments	543.45	300.00	638.18	500.00
60130	Automation Expense	635.00	3,000.00	220.00	9,000.00
91120	Rcrdr Death Cert Surch Expense	0.00	1,297.00	0.00	0.00
Total 410	County Clerk	8,447.45	300.00	3,306.18	(5,500.00)

375 - Automation County Recorder

40 - Tax Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
410	County Clerk				
42995	County Recorder Fees	66,259.35	48,000.00	60,400.50	53,000.00
43000	Interest on Investments	2,430.78	1,000.00	2,581.24	1,950.00
45700	GIS Special Fund Fees	4,527.00	4,000.00	14,999.00	0.00
60130	Automation Expense	62,582.98	50,000.00	53,058.36	60,000.00
71100	Transfer to General Fund	0.00	0.00	0.00	0.00
Total 410	County Clerk	10,634.15	3,000.00	24,922.38	(5,050.00)

380 - Automation County Treasurer

40 - Tax Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
430	County Treasurer				
42994	Treasurer Fees	19,586.25	7,500.00	14,403.98	7,500.00
43000	Interest on Investments	960.15	500.00	761.20	500.00
60130	Automation Expenses	7,367.13	13,000.00	36,067.82	8,000.00
Total 430	County Treasurer	13,179.27	(5,000.00)	(20,902.64)	0.00

382 - Automation States Atty

20 - Judicial Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
220	States Attorney				
43000	Interest on Investments	1,020.35	500.00	975.88	500.00
45235	States Atty Automation Fees	7,799.58	4,000.00	3,045.12	3,000.00
60130	Automation Expense	6,420.56	0.00	0.00	0.00
Total 220	States Attorney	2,399.37	4,500.00	4,021.00	3,500.00

385 - Election Grants

40 - Tax Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
415	Elections				
49179	IVRS Grant Revenue	59,582.83	32,010.99	42,992.86	44,012.00
49181	Polling Access Grant Revenue	0.00	3,183.20	0.00	0.00
49188	HAVA Election Security Grant	0.00	0.00	6,366.40	0.00
91179	IVRS Grant Expense	10,270.29	32,010.99	46,991.20	44,012.00
91191	Polling Access Grant Expense	3,183.20	3,183.20	0.00	0.00
Total 415	Elections	46,129.34	0.00	2,368.06	0.00

390 - Grants

60 - Other

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
615	Other				
41160	Hazard Mitigation Grant	16,265.00	0.00	11,903.40	0.00
45170	State Opioid Response (SOR)	10,000.00	10,000.00	15,000.00	5,000.00
45171	Sheriff ERT Revenue	5,000.00	10,000.00	0.00	0.00
49105	Edward Bryne Memorial Justice	7,365.99	0.00	0.00	0.00
49106	Walmart Grant Revenue	0.00	2,000.00	0.00	2,000.00
49107	Public Defender Services	82,032.29	50,000.00	0.00	94,304.42
49100	Grant Revenue	40,000.00	0.00	0.00	0.00
49109	Donovan Trust	0.00	2,000.00	10,000.00	3,000.00
49110	Coroner Death Cert Surch Grant	0.00	4,000.00	0.00	0.00
49172	Griffin Trust Revenue	2,000.00	0.00	0.00	0.00
49174	Il Court Tech Modernization	69,003.19	55,000.00	5,000.00	50,000.00
49179	Mary Helen Trust	3,280.00	3,280.00	0.00	0.00
49191	Victim Witness Coordinator Revenue	25,056.23	32,000.00	49,850.95	41,000.00
49240	ILEAS Axon Taser Revenue	15,686.00	0.00	0.00	0.00
49305	Nat Opioids Settle Revenue	44,511.00	19,986.49	12,000.00	17,954.47
69120	Hazard Mitigation Grant	20,998.90	0.00	0.00	0.00
91101	Public Defender Services	77,017.07	50,000.00	46,136.68	85,000.00
91110	Coroner Death Cert Surch Exp	0.00	4,000.00	0.00	0.00
91130	Nat Opioids Settle Expense	38,256.94	10,000.00	15,696.34	14,000.00
91172	Griffin Trust Expense	2,000.00	0.00	0.00	2,000.00
91200	SCAAP Expense	1,877.26	2,000.00	0.00	0.00
91205	SOR/MAR Grant Expense	767.95	10,000.00	0.00	4,000.00
91240	ILEAS Axon Taser Expense	15,686.00	0.00	0.00	0.00
91600	Walmart Grant Expense	0.00	2,000.00	0.00	2,000.00

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
91700	Victim Witness Coordinator Expense	41,621.95	32,000.00	41,000.00	45,000.00
91701	Sheriff ERT Expense	5,000.00	0.00	0.00	0.00
91750	Il Court Tech Modernization	69,003.92	55,000.00	10,000.00	50,000.00
91755	Local Asst & Tribal Consis Fund	23,365.70	0.00	0.00	0.00
91805	American Rescue Plan Expenses	13,779.61	0.00	0.00	0.00
91807	ARPA SH Investigation Room	0.00	145.59	0.00	0.00
91808	ARPA CO CLRK Microfilm Conv	19,505.55	0.00	0.00	0.00
91810	ARPA Administration Expenses	82,289.35	8,006.35	0.00	0.00
91811	ARPA SH_ETSB CAD System	240.00	365.39	0.00	0.00
91813	ARPA Hwy Sign Replacement	61.32	0.00	0.00	0.00
91815	ARPA An Cntrl Building	0.00	813.14	0.00	0.00
91819	ARPA Coroner Bldg & Cooler	91,997.45	0.00	0.00	0.00
91820	ARPA Assessment Flyover	2,879.91	0.00	0.00	0.00
91824	ARPA Assessment Reach	11,000.00	0.00	0.00	0.00
98050	Mary Helen Trust Expense	4,301.00	3,280.00	0.00	3,000.00
Total 615	Other	(201,450.18)	10,656.02	(9,078.67)	8,258.89

395 - GIS Fund - Assessment

40 - Tax Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
420	Assessment Office				
43000	Interest on Investments	2,715.18	3,500.00	10,995.86	3,500.00
45700	GIS Special Fund Fees	67,187.00	84,000.00	113,232.00	84,000.00
50140	Deputy Clerk Salary	25,498.55	30,968.39	29,585.94	32,052.29
66700	GIS Expense	77,839.94	20,000.00	12,080.00	20,000.00
Total 420	Assessment Office	(33,436.31)	36,531.61	82,561.92	35,447.71

400 - Solar Farm Decommission Fund

40 - Tax Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
100 00					
43000	Interest on Investments	83.84	0.00	242.04	200.00
48000	Miscellaneous	0.00	0.00	353.18	0.00
48001	CSEF-Louis Creek Revenue	250,960.02	0.00	2,063.28	250,000.00
48002	CSEF-Prairie View Revenue	110,326.75	0.00	701.56	125,000.00
48003	CSEF-North Sheldon Revenue	40,074.31	0.00	165.06	125,000.00
48004	CSEF-Tributary Revenue	74.31	0.00	165.06	125,000.00
48005	CSEF-Commerce Street Solar Revenue	85,285.54	0.00	101,024.74	0.00
48006	CSEF-USS Satriales Solar Revenue	60,176.55	0.00	494.78	80,000.00
48007	CSEF-USS Venus Solar Revenue	20,058.84	0.00	164.94	80,000.00
48008	CSEF-Two Roads Solar Revenue	250,599.63	0.00	1,707.18	250,000.00
48009	CWEF-Milkweed Wind Revenue	15,013.15	0.00	123.44	250,000.00
48010	CSEF-Iroquois Wind Revenue	0.00	0.00	0.00	250,000.00
48011	CSEF-IL Solar Martinton Revenue	0.00	0.00	80,190.92	80,000.00
48012	CSEF-RDC IL North Revenue	0.00	0.00	122,486.38	80,000.00
48013	CSEF-Woodberry Revenue	0.00	0.00	0.00	250,000.00
48014	CSEF-Woolly Solar Revenue	0.00	0.00	0.00	80,000.00
48015	CWEF-Sprouting Wind Revenue	0.00	0.00	0.00	250,000.00
62001	CSEF-Louis Creek Expense	62,617.15	0.00	97,704.46	225,000.00
62002	CSEF-Prairie View Expense	10,177.46	0.00	140.00	125,000.00
62003	CSEF-North Sheldon Expense	16,075.45	0.00	705.00	75,000.00
62004	CSEF-Tributary Expense	17,094.37	0.00	0.00	75,000.00
62005	CSEF-Commerce Street Solar Expense	23,482.21	0.00	59,449.80	50,000.00
62006	CSEF-USS Satriales Solar Expense	2,025.00	0.00	37,377.96	50,000.00
62007	CSEF-USS Venus Solar Expense	4,235.00	0.00	35,144.90	200,000.00
62008	CSEF-Two Roads Solar Expense	30,351.80	0.00	128,734.16	75,000.00
62009	CWEF-Milkweed Wind Expense	630.00	0.00	4,790.00	75,000.00
62010	CSEF-Iroquois Wind Expense	0.00	0.00	0.00	35,000.00
62011	CSEF-IL Solar Martinton Expense	0.00	0.00	4,618.34	35,000.00
62012	CSEF-RDC IL North Expense	0.00	0.00	7,505.00	125,000.00
62013	CSEF-Woodberry Expense	0.00	0.00	0.00	50,000.00
62014	CSEF-Woolly Solar Expense	0.00	0.00	9,903.30	75,000.00
62015	CWEF-Sprouting Wind Expense	0.00	0.00	1,715.00	0.00
98000	Miscellaneous	0.00	0.00	0.00	0.00
Total 100	00	665,964.50	0.00	(77,905.36)	1,005,200.00

415 - Trust Fund

40 - Tax Committee

Account Code		Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
100	00					
43000		Interest on Investments	10,972.89	4,000.00	10,314.78	500.00
48000		Miscellaneous	0.00	1,000.00	0.00	0.00
97110		Contingent	7,436.80	5,000.00	0.00	388,643.00
Total 100		00	3,536.09	0.00	10,314.78	(388,143.00)

420 - Indemnity Fund

40 - Tax Committee

Account Code		Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
100	00					
40020		Tax Sale	15,200.00	7,000.00	14,240.00	7,000.00
43000		Interest on Investments	318.56	300.00	309.18	300.00
97110		Contigent	0.00	7,000.00	0.00	0.00
Total 100		00	15,518.56	300.00	14,549.18	7,300.00

427 - Iroquois County Revolving Loan Fund

40 - Tax Committee

Account Code		Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
100	00					
44400		Katherine Blunk $105,000 7Yrs	3,500.00	6,000.00	6,000.00	6,000.00
44420		Bell Holdings $450,000 10Yrs	41,038.06	41,997.74	41,744.46	41,744.46
44425		Bell Holdings Int 2.5% 10yrs	9,870.98	8,911.30	9,164.58	9,164.58
70100		Revolving Loan	0.00	0.00	0.00	200,000.00
Total 100		00	54,409.04	56,909.04	56,909.04	(143,090.96)

430 - Sale In Error Fund

40 - Tax Committee

Account Code		Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
100	00					
40040		Sale in Error Tax Sale	40,049.34	18,000.00	42,720.00	20,000.00
43000		Interest on Investments	532.70	100.00	709.54	500.00
97110		Contingent	15,809.45	15,000.00	0.00	15,000.00
Total 100		00	24,772.59	3,100.00	43,429.54	5,500.00

435 - Tax Redemption Fund

40 - Tax Committee

Account Code		Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
100	00					
40800		Sale of Property	4,285.29	8,500.00	5,025.84	5,500.00
43000		Interest on Investments	53.30	30.00	45.02	50.00
97110		Contingent	3,242.08	6,250.00	11,614.32	6,000.00
Total 100		00	1,096.51	2,280.00	(6,543.46)	(450.00)

437 - County Trustee Fund

40 - Tax Committee

Account Code		Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
100	00					
40030		Tax Redemption	40,587.00	46,000.00	5,688.00	44,969.97
43000		Interest on Investments	6.89	10.00	6.82	5.20
98000		Miscellaneous	38,494.53	46,000.00	6,962.00	44,681.79
Total 100		00	2,099.36	10.00	(1,267.18)	293.38

440 - County Redemptions

40 - Tax Committee

Account Code		Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
100	00					
40010		Taxes for Distribution	0.00	2,500.00	0.00	0.00
43000		Interest on Investments	1,641.09	600.00	1,568.22	750.00
97120		Tax Distribution	0.00	3,100.00	0.00	0.00
Total 100		00	1,641.09	0.00	1,568.22	750.00

445 - Mobile Home Tax

40 - Tax Committee

Account Code		Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
615	Other					
40010		Taxes for Distribution	20,389.12	25,000.00	24,792.68	13,000.00
43000		Interest on Investments	405.31	75.00	255.16	100.00
97120		Tax Distribution	0.00	25,000.00	98,042.08	13,000.00
Total 615		Other	20,794.43	75.00	(72,994.24)	100.00

460 - Animal Population Control Fund

90 - Health Committee

Account Code		Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
440	Animal Control					
42700		Animal Registration Fees	3,370.00	2,500.00	1,980.00	3,546.00
43000		Interest on Investments	1,197.98	520.34	1,106.04	736.80
60890		Low Cost S/N Expense	5,906.00	2,500.00	0.00	1,500.00
Total 440		Animal Control	(1,338.02)	520.34	3,086.04	2,782.80

610 - County Highway

50 - Transportation & Highway Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
815	County Highway Department				
40000	Property Tax	716,724.88	804,210.38	720,000.00	900,000.00
41260	Insurance Reimb	17,869.72	26,703.36	0.00	25,000.00
41270	Equipment Rental	190,000.00	0.00	100,000.00	100,000.00
41280	Township Engineering	126,956.40	140,792.68	579,728.10	200,000.00
41310	Township Bridge Engineering	1,686.29	0.00	50,000.00	50,000.00
41350	Asphalt Emulsion Oil Revenue	70,390.92	51,730.89	100,000.00	100,000.00
43000	Interest on Investments	53,470.16	48,734.20	32,360.45	30,000.00
46130	Transfer from Other Funds	0.00	0.00	325,000.00	325,000.00
48000	Miscellaneous	58,294.56	89,124.59	27,477.12	50,000.00
50120	Asst Dept Head Salary	95,403.29	96,661.98	89,004.32	85,000.00
51310	Labor & Salary	142,679.15	125,440.56	131,834.80	250,000.00
52310	Group Insurance	30,705.91	58,295.56	42,560.50	65,000.00
60100	Office Expense	34,763.36	32,803.17	29,878.83	45,000.00
61030	Gas & Oil	55,819.10	54,431.50	113,430.84	130,000.00
63400	Training	65.00	689.21	10,000.00	15,000.00
63550	Uniform Allowance	2,696.82	2,332.45	1,447.98	5,000.00
66700	GIS Expense	0.00	0.00	50,000.00	50,000.00
71100	Transfer to General Fund	10,000.00	10,000.00	10,000.00	10,000.00
79000	Building Maintenance	35,369.97	36,056.40	50,000.00	125,000.00
79020	Equipment Rental & Mileage	13,501.48	7,500.00	25,000.00	25,000.00
79040	Repairs & Shop Supplies	89,868.54	83,492.98	100,000.00	125,000.00
79100	Road Supplies Cnstrctn Cost	83,518.30	96,070.58	260,000.00	260,000.00
79350	Asphalt Emulsion Oil Expense	66,724.33	54,245.43	0.00	140,000.00
79400	Snow Plowing by Township	49,728.25	51,331.50	54,000.00	65,000.00
81200	Purchase of Equipment	56,101.34	297,569.32	184,978.66	375,000.00
98000	Miscellaneous	2,715.88	3,035.50	875.80	10,000.00
Total 815	County Highway Department	465,732.21	151,339.96	781,553.94	0.00

615 - County Bridge

50 - Transportation & Highway Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
815	County Highway Department				
40000	Property Tax	402,101.94	360,000.00	360,000.00	450,000.00
43000	Interest on Investments	67,962.38	50,000.00	54,158.54	50,000.00
79110	Const Of Bridges/Roads/Etc	52,518.89	410,000.00	410,000.00	500,000.00
Total 815	County Highway Department	417,545.43	0.00	4,158.54	0.00

620 - Matching Tax

50 - Transportation & Highway Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
815	County Highway Department				
40000	Property Tax	402,101.94	360,000.00	360,000.00	450,000.00
43000	Interest on Investments	31,842.60	25,000.00	28,068.10	25,000.00
79110	Const of Bridges/Roads/Etc	177,959.33	385,000.00	385,000.00	475,000.00
Total 815	County Highway Department	255,985.21	0.00	3,068.10	0.00

625 - County Motor Fuel Tax

50 - Transportation & Highway Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
815	County Highway Department				
40700	Motor Fuel Tax	749,485.50	1,200,000.00	1,200,000.00	1,200,000.00
41400	Re-Build Illinois	0.00	70,000.00	0.00	0.00
43000	Interest on Investments	1,046.63	2,000.00	193,554.86	2,000.00
48000	Miscellaneous	0.00	70,000.00	0.00	70,000.00
50110	Dept Head Salary	156,853.63	146,362.94	146,362.94	155,100.00
51490	Motor Fuel Tax Salary Reimb	414,834.31	356,141.59	356,141.59	400,000.00
60112	County Engineer Expense	4,762.61	4,000.00	4,000.00	4,000.00
76000	Transfer to County Highway	26,703.36	55,000.00	53,113.48	55,000.00
79020	Equipment Rental & Mileage	0.00	100,000.00	100,000.00	100,000.00
79060	Contractors & Supplies	532,900.34	680,000.00	680,000.00	557,900.00
79450	Re-Build Illinois Expense	0.00	0.00	0.00	0.00
Total 815	County Highway Department	(385,522.12)	495.47	53,936.85	0.00

630 - Township Bridge Program

50 - Transportation & Highway Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
815	County Highway Department				
41250	State of Illinois Allotment	548,655.00	900,000.00	900,000.00	1,400,000.00
43000	Interest on Investments	104.09	1,000.00	96.98	1,000.00
79110	Const of Bridges/Roads/Etc	66,725.51	901,000.00	901,000.00	1,400,100.00
Total 815	County Highway Department	482,033.58	0.00	(903.02)	900.00

635 - Township Motor Fuel Tax

50 - Transportation & Highway Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
815	County Highway Department				
40700	Motor Fuel Tax	2,439,993.49	4,000,000.00	3,907,126.54	4,000,000.00
43000	Interest on Investments	160,720.62	50,000.00	1,307,151.98	50,000.00
79060	Contractors & Supplies	4,473,235.29	3,850,000.00	1,522,721.18	3,850,000.00
79300	Township Engineering	128,928.14	200,000.00	126,424.06	200,000.00
79450	Re-Build Illinois Expense	584,328.46	0.00	67,692.90	0.00
Total 815	County Highway Department	(2,585,777.78)	0.00	3,497,440.38	0.00

710 - Joint Dispatch Center Fund

20 - Judicial Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
811	Joint Dispatch				
43000	Interest on Investments	218.59	0.00	0.00	0.00
46260	Transfer From General Fund	132,300.00	135,000.00	135,000.00	223,150.00
46290	Transfer From City of Watseka	63,000.00	162,500.00	162,500.00	159,500.00
46400	Transfer From 911	162,397.37	222,366.80	222,366.80	223,150.00
46500	Transfer from Fire Departments	22,573.80	26,683.93	26,683.93	26,995.82
46600	Transfer from Vol Ambulance	5,528.12	6,080.93	6,080.93	7,734.94
46700	Transfer from Riverside Hospital	39,764.00	43,740.40	43,740.40	48,114.00
46900	Transfer from Police Departments	47,311.34	22,500.73	22,500.73	23,850.77
	Transfer from Public Safety	166,950.00	86,970.02	86,970.02	63,643.83
51340	Telecommunicator Salary	594,063.69	596,437.41	603,670.74	650,747.97
52310	Group Insurance	59,538.58	44,286.00	35,721.26	56,626.83
52500	Liability Insurance	6,473.70	7,000.00	7,000.00	7,350.00
60100	Office Expense	595.50	1,000.00	397.00	1,000.00
61000	Mileage & Travel	140.28	500.00	1,000.00	500.00
63400	Training	10.00	500.00	0.00	500.00
71400	Transfer to Retirement Fund	52,280.16	53,419.40	64,179.60	56,624.56
71500	Transfer to Workmans Comp	2,753.35	1,200.00	0.00	1,200.00
71600	Transfer to Unemployment	1,224.77	1,500.00	2,660.46	1,590.00
Total 811	Joint Dispatch	(77,036.81)	0.00	(8,786.25)	0.00

720 - 911 Emergency Service Board

80 - 911 Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
810	911 Emergency Service Board				
43000	Interest on Investments	19,488.90	7,000.00	15,277.63	9,025.36
47130	Wireless Contribution	556,078.84	550,000.00	573,948.91	565,000.00
49100	Grant Revenue	0.00	0.00	0.00	0.00
50110	Dept Head Salary	73,508.84	78,654.48	78,654.48	80,000.00
51190	Coordinator	0.00	50,000.00	0.00	0.00
52310	Group Insurance	9,617.40	11,036.96	12,000.00	12,000.00
52500	Liability Insurance	21,846.30	8,000.00	15,000.00	14,000.00
60100	Office Expense	11,481.66	12,000.00	12,070.17	12,000.00
61000	Mileage & Travel	875.25	4,000.00	788.18	1,000.00
66650	Rent	19,305.00	19,305.00	19,522.64	24,675.36
70120	Depreciation Expense	0.00	20,000.00	20,000.00	20,000.00
71400	Transfer to Retirement Fund	1,233.33	3,000.00	4,631.57	4,000.00
71450	Transfer to FICA Fund	5,264.50	3,000.00	3,849.71	3,000.00
71600	Transfer to Unemployment Comp	118.28	300.00	196.66	200.00
73000	Transfer to Joint Dispatch	180,928.03	222,366.80	222,366.80	223,150.00
79010	Maintenance & Repair	141,828.97	105,336.75	102,802.40	100,000.00
81200	Purchase of Equipment	165,343.98	20,000.00	16,700.00	50,000.00
97110	Contingent	0.00	0.00	0.00	30,000.00
Total 810	911 Emergency Service Board	(55,783.80)	0.00	80,643.93	0.00

810 - County Public Health

10 - Other

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
100 00					
40000	Property Tax	360,726.23	380,100.00	380,100.00	438,190.00
97150	Distribution to Health Dept	360,726.23	380,100.00	380,100.00	438,190.00
Total 100	00	0.00	0.00	0.00	0.00

810 - County Public Health

90 - Health Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
910	Administration-Public Health				
40000	Property Tax	91,113.76	124,495.48	124,495.48	229,555.00
49100	Grant Revenue	41,748.41	185,024.00	185,024.00	115,156.97
50110	Dept Head Salary	97,776.47	100,000.00	98,677.62	104,000.00
50130	Administrative Asst Salary	41,162.93	43,061.20	29,381.10	0.00
51310	Labor & Salary	119,665.15	70,725.82	116,686.12	131,866.00
52310	Group Insurance	15,602.59	16,623.00	9,418.23	14,237.00
52500	Liability Insurance	0.00	3,500.00	0.00	3,300.00
60100	Office Expense	11,211.26	5,750.00	8,445.96	13,566.00
60920	Postage	15.37	200.00	0.00	300.00
61000	Mileage & Travel	3,894.74	3,000.00	2,713.46	4,000.00
63001	Dues	2,539.05	2,000.00	1,090.00	2,500.00
63400	Training	685.00	750.00	980.00	300.00
65000	Maintenance Contracts	12,065.97	14,000.00	8,876.76	10,750.00
65575	Service Contracts	7,137.61	7,375.00	6,000.00	6,500.00
67100	Telephone	359.66	1,950.00	899.26	1,300.00
68100	Employee Benefits	0.00	5,000.00	0.00	2,000.00
71100	Transfer to General Fund	19,000.00	30,000.00	30,000.00	30,000.00
71500	Transfer to Workmans Comp	2,488.04	4,684.49	4,684.49	12,500.00
71600	Transfer to Unemployment Comp	483.92	900.00	801.38	2,500.00
80100	Capital Improvements	5,600.00	0.00	0.00	500.00
97110	Contingent	38,221.30	0.00	0.00	4,593.00
Total 910	Administration-Public Health	(245,046.89)	(0.00)	(9,134.90)	(0.00)

810 - County Public Health

90 - Health Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
920	Senior Services-Public Health				
40000	Property Tax	37,997.74	45,551.50	45,551.50	44,225.00
45999	Other Fees	139,468.26	135,000.00	140,926.46	120,000.00
49100	Grant Revenue	11,304.86	30,000.00	30,000.00	0.00
50110	Dept Head Salary	61,888.31	64,117.28	61,651.40	65,399.00
51310	Labor & Salary	71,626.05	85,067.08	84,029.73	78,798.00
52310	Group Insurance	10,382.94	10,808.00	10,808.00	10,528.00
60100	Office Expense	569.68	5,500.00	5,500.00	500.00
60270	Support Supplies	8,589.11	30,000.00	30,000.00	0.00
60920	Postage	230.71	200.00	0.00	500.00
61000	Mileage & Travel	7,187.60	7,500.00	7,500.00	6,500.00
63001	Dues	355.00	1,000.00	1,000.00	500.00
63400	Training	0.00	400.00	400.00	200.00
65575	Service Contracts	5,225.43	0.00	0.00	0.00
67100	Telephone	1,292.99	1,950.00	1,459.02	1,300.00
71500	Transfer to Workmans Comp	1,934.22	3,459.14	3,459.14	0.00
71600	Transfer to Unemployment Comp	401.21	550.00	785.98	0.00
Total 920	Senior Services-Public Health	19,087.61	0.00	9,884.69	0.00

810 - County Public Health

90 - Health Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
925	Community Health				
40000	Property Tax	188,662.13	210,053.02	210,053.02	164,410.00
41200	Refunds & Reimbursements	0.00	0.00	0.00	1,000.00
45750	ACH-Insurance Payments	15,969.24	2,000.00	2,000.00	2,000.00
45800	School Health Fees-Migrant Head Start	556.76	2,000.00	2,000.00	0.00
45805	School Health Fees-Iroquois West	41,185.83	46,666.00	46,666.00	46,000.00
45815	School Health Fees-CUSD #9	56,666.67	46,666.00	46,666.00	46,000.00
45999	Other Fees	113,528.30	135,000.00	80,532.84	91,500.00
49100	Grant Revenue	65,748.57	7,236.00	7,236.00	5,236.00
50110	Dept Head Salary	25,169.53	33,159.02	33,159.02	45,088.00
51310	Labor & Salary	260,615.00	320,970.90	293,116.74	239,159.00
52310	Group Insurance	16,078.67	24,960.00	24,960.00	23,556.00
60100	Office Expense	22,107.36	8,150.00	10,005.70	18,200.00
60250	Vaccines & Immunization Supplies	66,886.35	50,000.00	50,000.00	70,000.00
60260	Medication Supplies	0.00	1,000.00	119.88	500.00
60270	Support Supplies	7,526.32	4,000.00	6,494.64	9,000.00
60920	Postage	314.55	200.00	0.00	200.00
61000	Mileage & Travel	2,515.17	2,000.00	1,510.74	2,500.00
63001	Dues	0.00	1,000.00	1,000.00	0.00
63400	Training	364.97	750.00	560.00	300.00
65575	Service Contracts	18,931.49	11,500.00	13,202.70	12,275.00
67100	Telephone	2,034.59	1,300.00	1,725.18	650.00
67350	Waste Disposal	2,140.89	3,000.00	2,864.42	2,500.00
71500	Transfer to Workmans Comp	4,763.71	6,976.35	6,976.35	0.00
71600	Transfer to Unemployment Comp	877.54	1,200.00	1,818.78	0.00
Total 925	Community Health	51,991.36	(20,545.25)	(52,360.29)	(67,782.00)

810 - County Public Health

90 - Health Committee

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
940	Environmental Health				
40000	Property Tax	42,952.60	0.00	0.00	0.00
45530	Food/Water/Sewer Fees	69,973.35	94,000.00	105,124.08	65,000.00
45999	Other Fees	6,255.82	8,000.00	7,294.00	6,860.00
49100	Grant Revenue	111,852.95	151,705.00	151,705.00	161,419.00
50110	Dept Head Salary	65,409.47	68,204.02	68,204.02	73,440.00
51310	Labor & Salary	65,038.52	94,062.56	106,768.18	48,000.00
52310	Group Insurance	16,590.60	17,130.00	17,130.00	5,277.00
60100	Office Expense	14,643.76	10,200.00	1,565.64	2,000.00
60200	Environmental Supplies	6,414.74	6,000.00	2,697.99	4,780.00
60920	Postage	4,076.18	2,500.00	5,383.23	2,500.00
61000	Mileage & Travel	11,394.88	9,000.00	11,977.96	10,000.00
63001	Dues	614.48	1,000.00	1,336.00	500.00
63400	Training	1,462.00	1,500.00	671.76	2,200.00
65575	Service Contracts	22,317.70	15,000.00	15,000.00	15,500.00
67100	Telephone	1,964.25	1,950.00	970.22	1,300.00
71500	Transfer to Workmans Comp	2,077.41	3,990.84	3,990.84	0.00
71600	Transfer to Unemployment Comp	288.22	350.00	350.00	0.00
Total 940	Environmental Health	18,742.51	22,817.58	28,077.24	67,782.00
TOTAL PUBLIC HEALTH		**(155,225.41)**	**2,272.33**	**(23,533.26)**	**(0.00)**

815 - County Mental Health

10 - Other

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
100 00					
40000	Property Tax	597,899.38	600,000.00	600,000.00	600,000.00
43000	Interest on Investments	790.57	150.00	253.52	281.90
97160	Distribution to Mental Healh	597,899.38	600,000.00	600,000.00	600,000.00
Total 100	00	790.57	150.00	253.52	281.90

820 - 377 Board

10 - Other

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
100 00					
40000	Property Tax	791,146.76	833,700.00	833,700.00	930,000.00
97120	Tax Distribution	791,146.76	833,700.00	833,700.00	930,000.00
Total 100	00	0.00	0.00	0.00	0.00

825 - Veterans Assistance Commission

10 - Other

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
100 00					
40000	Property Tax	119,646.43	165,000.00	165,000.00	195,000.00
43000	Interest on Investments	82.10	0.00	465.64	600.00
46260	Transfer From General Fund	0.00	0.00	0.00	0.00
48000	Miscellaneous	200.00	0.00	500.00	700.00
48500	Donations	1,400.00	0.00	0.00	0.00
50110	Dept Head Salary	62,999.97	65,000.00	62,500.00	70,000.00
50140	Admin Asst Salary	28,578.46	40,000.00	19,230.76	45,000.00
60100	Office Expense	5,821.45	5,000.00	1,452.45	5,000.00
63100	Director's Education	1,299.46	3,000.00	229.86	4,000.00
67100	Telephone	3,541.33	1,800.00	0.00	500.00
68160	Promotion & Public Relations	4,022.00	4,000.00	3,134.00	0.00
68200	Veterans Assistance Funds	5,666.30	10,000.00	2,031.14	10,000.00
71100	Transfer to General Fund	0.00	15,000.00	15,000.00	15,000.00
71400	Transfer to Retirement Fund	1,376.46	600.00	2,364.12	1,100.00
71450	Transfer to FICA Fund	6,954.72	2,400.00	7,776.24	4,900.00
71500	Transfer to Workmans Comp	128.02	1,008.00	184.28	100.00
71550	Transfer to Group Insurance	0.00	6,388.20	3,331.36	300.00
71600	Transfer to Unemployment	275.78	150.00	327.74	6,000.00
Total 100	00	664.58	10,653.80	48,403.69	34,400.00

830 - Historical Documents

10 - Other

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
615	Other				
40000	Property Tax	11,191.78	11,200.00	11,200.00	11,200.00
46190	Trans From Court Doc Storage	13,500.00	15,000.00	15,000.00	15,000.00
74100	Ct Doc Storage Trans Payable	13,500.00	15,000.00	15,000.00	15,000.00
97170	Property Tax Payable	11,191.78	11,200.00	11,200.00	11,200.00
Total 615	Other	0.00	0.00	0.00	0.00

835 - Cooperative Extension

10 - Other

Account Code	Account Title	FY 2025 Actual	FY 2026 Budget	FY 2026 Forecast	FY 2027 Budget
100	00				
40000	Property Tax	110,913.41	116,300.00	116,300.00	118,000.00
97140	Distribution To Cooperative Extension	110,913.41	116,300.00	116,300.00	118,000.00
Total 100	00	0.00	0.00	0.00	0.00
Report Difference		(1,189,526.50)	(123,000.46)	4,404,067.73	130,359.72

IROQUOIS COUNTY

FISCAL 2027 BUDGET

Salary Detail

55 ILCS 5/6 1002(f):

(f) A detailed statement showing any bonuses or increase in any salary, wage, stipend, or other form of compensation that is not subject to a collective bargaining agreement for every agency, department, or any other entity receiving an appropriation from the county, regardless of whether the employee receiving them is part of a collective bargaining unit

Iroquois County
FY 2027 Budgeted Salary by Employee

Dept	Fund	Dept	Acct	Collective Bargaining Unit	Acct Description	Name	First Initial	Yrs	FY 2026 Hourly	FY 2026 Annual	FY 2027 Budget Hourly	FY 2027 Budget Annual	$ Incr	% Incr
Iroquois County General Fund Departments:														
Sheriff	110	210	50110		Dept Head Salary	Perzee	C	28	65.3330	139,290	68.5997	142,688	3,398	2.44%
Sheriff	110	210	50130		Execut Asst Salary	Drake	S	19	24.9399	51,875	26.1869	54,469	2,594	5.00%
Sheriff	110	210	50130		Admin Asst Salary	Shephard	T	4	22.5560	46,916	23.6838	49,262	2,346	5.00%
Sheriff	110	210	50150	FOP	Lieutenant	Morefield	R	18	47.2334	102,245	48.8865	105,684	3,439	3.36%
Sheriff	110	210	50150	FOP	Sergeant	Watts	A	12	42.9394	89,314	44.4423	92,440	3,126	3.50%
Sheriff	110	210	50150	FOP	Sergeant	Feller	S	12	42.9394	89,314	44.4423	92,440	3,126	3.50%
Sheriff	110	210	50160	FOP	Corporal	Brenner	D	22	40.9515	85,179	42.3849	88,161	2,982	3.50%
Sheriff	110	210	50160	FOP	Corporal	Myers	B	9	40.9515	85,179	42.3849	88,161	2,982	3.50%
Sheriff	110	210	50160	FOP	Deputy	Snyder	J	9	34.4541	71,665	35.6600	74,173	2,508	3.50%
Sheriff	110	210	50160	FOP	Deputy	Laffoon	V	8	35.0076	72,816	36.2328	75,364	2,548	3.50%
Sheriff	110	210	50160	FOP	Deputy	Boudreau	K	7	35.0076	72,462	36.2328	75,364	2,902	4.00%
Sheriff	110	210	50160	FOP	Deputy	Hoaks	G	7	34.4541	71,665	35.6600	74,173	2,508	3.50%
Sheriff	110	210	50160	FOP	Deputy	Alt	W	6	34.4541	71,665	35.6600	74,173	2,508	3.50%
Sheriff	110	210	50160	FOP	Deputy	Puleo	J	3	33.3482	68,656	35.6600	73,440	4,784	6.97%
Sheriff	110	210	50160	FOP	Deputy	Allison	J	4	33.3482	69,320	35.6600	74,127	4,807	6.93%
Sheriff	110	210	50160	FOP	Deputy	Ravens	B	3	32.2423	67,020	34.5154	71,746	4,726	7.05%
Sheriff	110	210	50160	FOP	Deputy	Reifenberg	B	3	32.2423	66,312	34.5154	71,014	4,702	7.09%
Sheriff	110	210	50160	FOP	Deputy	Paisley	S	2	32.2423	66,843	34.5154	71,563	4,720	7.06%
Sheriff	110	210	50160	FOP	Deputy	Schunke	C	2	31.1364	65,383	34.5154	70,052	4,669	7.14%
Sheriff	110	210	50160	FOP	Deputy	Norton	K	1	30.0304	61,817	32.2261	66,847	5,030	8.14%
Sheriff	110	210	50160	FOP	Deputy	Anderson	G	1	30.0304	61,656	26.2433	66,801	5,145	8.34%
Sheriff	110	210	50170	FOP	Corrections	Garcia	C	28	42.5724	92,151	44.0624	95,250	3,099	3.36%
Sheriff	110	210	50170	FOP	Corrections	Harris	R	27	41.7374	86,290	43.1982	89,852	3,562	4.13%
Sheriff	110	210	50170	FOP	Corrections	Eckersley	S	21	37.0618	76,856	38.3590	79,787	2,931	3.81%
Sheriff	110	210	50170	FOP	Corrections	Garfield	M	6	27.5373	56,759	28.5011	59,282	2,523	4.45%
Sheriff	110	210	50170	FOP	Corrections	Gutierrez	T	4	26.4680	58,653	27.3944	60,580	1,927	3.29%
Sheriff	110	210	50170	FOP	Corrections	Longfellow	L	3	24.8963	51,784	25.7677	53,597	1,813	3.50%
Sheriff	110	210	50170	FOP	Corrections	Wehrle	V	2	24.8963	51,152	26.8573	55,209	4,057	7.93%
Sheriff	110	210	50170	FOP	Corrections	Brutlag	D	1	21.9464	47,772	24.6773	50,528	2,756	5.77%
Sheriff	110	210	50170	FOP	Corrections	Yates	G	1	21.9464	48,076	24.6773	50,661	2,585	5.38%
Sheriff	110	210	50170	FOP	Corrections	El	E	0	21.9467	35,993	24.6773	50,544	14,551	40.43%
Sheriff	110	210	50170		Corrections	Medina (PT)	A	3	21.0000	14,700	21.0000	14,700	0	0.00%
Sheriff	110	210	50170		Corrections	Miller (PT)	A	0	19.0000	13,300	20.0000	14,000	700	5.26%
Ct Security	330	210	51330		Court Security	Muench	S	2	21.5625	44,850	22.3172	46,420	1,570	3.50%
Coroner	110	215	50110		Coroner	Cheatum	W	23	21.4676	44,653	22.3263	46,439	1,786	4.00%
Coroner	110	215	50140		Chief Deputy	McClain (PT)	T	2		6,000		10,200	4,200	70.00%
States Atty	110	220	50120		States Attorney	Quinlan	M	4	93.3325	173,347	97.1591	184,455	11,108	6.41%
States Atty	110	220	50120		Asst States Atty	Mansberger	J	7	50.2857	91,520	52.0457	94,723	3,203	3.50%
States Atty	110	220	50120		Asst States Atty	Parsons	D	1	45.7143	83,200	47.3143	86,112	2,912	3.50%
States Atty	110	220	50135		Chief Deputy	Rosenfeld	C	1	21.4286	39,000	22.1786	40,365	1,365	3.50%
States Atty	110	220	50140		Victim Witness	Hoaks	B	1	24.7253	45,000	24.7253	45,000	0	0.00%

Iroquois County
FY 2027 Budgeted Salary by Employee

									FY 2026		FY 2027 Budget			
Dept	Fund	Dept	Acct	Collective Bargaining Unit	Acct Description	Name	First Initial	Yrs	Hourly	Annual	Hourly	Annual	$ Incr	% Incr
States Atty	110	220	50140		Drug Free Comm	McTaggart	J	5	25.1489	45,771	26.0291	47,373	1,602	3.50%
States Atty	110	220	50140		Drug Free Comm	Pree	S	5	20.8929	38,025	21.6242	39,356	1,331	3.50%
EMA	110	225	50110		Department Head	Anderson (split w/PHD)	J	3	25.3890	31,685	26.4046	32,953	1,267	4.00%
Courts	110	230	50135		Chief Deputy	Lehmann	J	19	21.1900	38,566	21.9317	39,916	1,350	3.50%
Courts	110	230	51110		Bailiff	Rogers (PT)	J	5		7,000		7,000	0	0.00%
Courts	110	230	51110		Bailiff	Allen (PT)	S	4		7,000		7,000	0	0.00%
Courts	110	230	51110		Bailiff	Coughenour (PT)	K	2		7,000		7,000	0	0.00%
Courts	110	230	51110		Bailiff	Wynn Bence (PT)	S	2		7,000		7,000	0	0.00%
Courts	110	230	51110		Bailiff	Anderson (PT)	J	1		7,000		7,000	0	0.00%
Courts	110	230	51110		Bailiff	Armstrong (PT)	L	1		7,000		7,000	0	0.00%
Probation	110	240	50110		Department Head	King	B	18	53.6062	105,132	56.2865	110,359	5,227	4.97%
Probation	110	240	51120	FOP	Probation Officer	Fox	V	28	44.7546	87,276	47.4757	92,340	5,064	5.80%
Probation	110	240	51120	FOP	Probation Officer	Barrett	G	26	43.2287	84,872	45.8570	89,988	5,116	6.03%
Probation	110	240	51120	FOP	Probation Officer	Sabol	C	23	42.3900	82,925	44.2934	86,622	3,697	4.46%
Probation	110	240	51120	FOP	Probation Officer	Zigtema	H	11	41.6007	81,525	43.4684	85,142	3,617	4.44%
Probation	110	240	51120	FOP	Probation Officer	Verdun	K	9	39.7923	78,103	41.5729	81,575	3,472	4.45%
Circuit Clerk	110	245	50110		Dept Head	Hines	L	29	40.5300	73,765	42.1512	76,715	2,951	4.00%
Circuit Clerk	110	245	50135		Chief Deputy	Jennings	A	17	22.8620	41,609	23.6622	43,065	1,456	3.50%
Circuit Clerk	110	245	50140	AFSCME	Deputy Clerk	DeWitt	P	28	20.0014	36,403	20.7014	37,677	1,274	3.50%
Circuit Clerk	110	245	50140	AFSCME	Deputy Clerk	McCann	J	7	17.8916	32,563	18.5178	33,702	1,140	3.50%
Circuit Clerk	110	245	50140	AFSCME	Deputy Clerk	Denoyer	A	4	17.5508	31,942	18.1651	33,060	1,118	3.50%
Circuit Clerk	110	245	50140	AFSCME	Deputy Clerk	DeWitt	J	4	17.5508	31,942	18.1651	33,060	1,118	3.50%
Circuit Clerk	110	245	50140	AFSCME	Deputy Clerk	Burger	K	1	17.0156	30,968	17.6111	32,052	1,084	3.50%
Circuit Clerk	110	245	50140	AFSCME	Deputy Clerk	Vogel	T	1	17.0156	30,968	17.6111	32,052	1,084	3.50%
Public Defender	110	250	50110		Public Defender	Boyd (PT)	J	3	64.5151	67,096	67.0957	69,780	2,684	4.00%
Public Defender	110	250	50120		Public Defender	Boyd (PT)	A	1	38.3639	39,898	39.7066	41,295	1,396	3.50%
Zoning & Planning	110	310	50110		Department Head	Feller	J	3	28.4837	51,840	29.6230	53,914	2,074	4.00%
Zoning & Planning	110	310	50140		Deputy Clerk	Ussery	M	0	16.8100	30,594	17.3984	31,665	1,071	3.50%
Zoning & Planning	110	310	51160		Zoning Brd of Appe	Wagner (PT)	W	30		350		350	0	0.00%
Zoning & Planning	110	310	51160		Zoning Brd of Appe	Brault (PT)	M	0		350		350	0	0.00%
Zoning & Planning	110	310	51160		Zoning Brd of Appe	Rapp (PT)	S	11		350		350	0	0.00%
Zoning & Planning	110	310	51160		Zoning Brd of Appe	Johnson (PT)	A	0		350		350	0	0.00%
Zoning & Planning	110	310	51160		Zoning Brd of Appe	Finley (PT)	J	0		350		350	0	0.00%
Zoning & Planning	110	310	51160		Zoning Brd of Appe	Rogan (PT)	W	1		350		350	0	0.00%
Zoning & Planning	110	310	51380		Inspections	Ulitzsch (PT)	C	0		3,750		3,750	0	0.00%
Zoning & Planning	110	310	51380		Inspections	Mennenga (PT)	L	9		3,750		3,750	0	0.00%
Zoning & Planning	110	310	51380		Inspections	Meyer (PT)	J	9		3,750		3,750	0	0.00%
County Clerk	110	410	50110		Department Head	Suver	B	19	39.1758	71,300	40.7428	74,152	2,852	4.00%
County Clerk	110	410	50140		Chief Deputy	Pierce	L	12	18.4500	33,579	19.0958	34,754	1,175	3.50%
County Clerk	110	410	50135		Chief Deputy	Bohlmann	M	8	21.8430	39,754	22.6075	41,146	1,391	3.50%
County Clerk	110	410	50135		Chief Deputy	Koester	S	7	21.8430	39,754	22.6075	41,146	1,391	3.50%
County Clerk	110	410	50140	AFSCME	Deputy Clerk	Matthews	M	1	16.8920	30,743	17.4832	31,819	1,076	3.50%

Iroquois County
FY 2027 Budgeted Salary by Employee

Dept	Fund	Dept	Acct	Collective Bargaining Unit	Acct Description	Name	First Initial	Yrs	FY 2026 Hourly	FY 2026 Annual	FY 2027 Budget Hourly	FY 2027 Budget Annual	$ Incr	% Incr
Elections	110	410	50140	AFSCME	Deputy Clerk	Brault	C	1	16.8920	30,743	17.4832	31,819	1,076	3.50%
Elections	110	410	50140	AFSCME	Deputy Clerk	Klein-Kochvar	J	1	16.8920	30,743	17.4832	31,819	1,076	3.50%
Assessment	110	420	50110		Department Head	Open Position			37.6181	68,465	32.9670	60,000	(8,465)	-12.36%
Assessment	110	420	50135		Chief Deputy	Price	T	3	19.2355	35,009	19.9087	36,234	1,225	3.50%
Assessment	110	420	50140	AFSCME	Deputy Clerk	Lavoie	B	2	17.0156	30,968	17.6111	32,052	1,084	3.50%
Assessment	110	420	50140	AFSCME	Deputy Clerk	Harroun	E	2	17.0156	30,968	17.6111	32,052	1,084	3.50%
Assessment	110	420	50140	AFSCME	Deputy Clerk	Simmons	B	1	16.8920	30,743	17.4832	31,819	1,076	3.50%
Board of Review	110	425	51150		Labor & Salaries	Cosgrove (PT)	B	4		3,666		3,666	0	0.00%
Board of Review	110	425	51150		Labor & Salaries	Cyr (PT)	S	3		3,666		3,666	0	0.00%
Board of Review	110	425	51150		Labor & Salaries	Sparrenburg (PT)	C	2		3,666		3,666	0	0.00%
Treasurer	110	430	50110		Dept Head	Open Position			39.1758	71,300	40.7428	74,152	2,852	4.00%
Treasurer	110	430	50135		Chief Deputy	Riddle	K	3	22.1422	40,299	22.9172	41,709	1,411	3.50%
Treasurer	110	430	50135		Chief Deputy	DeYoung	M	1	19.0958	34,754	19.7642	35,971	1,216	3.50%
Treasurer	110	430	50140		Deputy Clerk	Lambrecht (PT)	B	1	16.8920	16,723	17.4832	17,308	585	3.50%
Animal Control	110	440	50110		Dept Head	Frary	A	3	23.0769	42,000	24.0000	43,680	1,680	4.00%
Animal Control	110	440	50120		Asst Dept Head	Williams	J	4	20.5714	37,440	21.2914	38,750	1,310	3.50%
Animal Control	110	440	51320		An Cntrl Warden	Ward-Truesdell	M	1		2,000		2,000	0	0.00%
Animal Control	110	440	51320		An Cntrl Warden	Coffey	H	0		2,000		2,000	0	0.00%
Animal Control	110	440	51320		An Cntrl Warden	Betourne	M	0		2,000	-	2,000	0	0.00%
Finance	110	510	50110		Dept Head	Johnson	J	9	40.7917	74,241	42.4234	77,211	2,970	4.00%
Finance	110	510	50130		Admin Asst	Longfellow	A	14	29.0381	52,849	30.0544	54,699	1,850	3.50%
Finance	110	510	50135		Chief Deputy	Kissack	L	7	19.0958	34,754	19.7642	35,971	1,216	3.50%
County Board	110	610	50110		Chairman					7,200		7,200	0	0.00%
County Board	110	610	50135		Vice-Chairman					1,080		1,080	0	0.00%
Maintenance	110	710	50110		Facilities Spvsr	Drake	C	9	30.2262	62,870	31.4352	65,385	2,515	4.00%
Maintenance	110	210	51220		Maintenance	Drake (PT)	M	6	25.0000	7,500	25.0000	7,500	0	0.00%
Maintenance	110	210	51220	AFSCME	Janitor Salary	Tobeck	B	3	17.5436	36,491	18.1576	37,768	1,277	3.50%
Maintenance	110	710	51220	AFSCME	Janitor Salary	Flowers (PT-FT)	A	1	15.6869	32,629	16.2359	33,771	1,142	3.50%
						General Fund Total				**5,008,367**		**5,226,824**	**218,457**	**4.36%**
Iroquois County 911:														
911 ETSB	720	810	50110		Dept Head	Open Position			37.8147	78,655	33.6538	80,000	1,345	1.71%
						Iroquois County 911 Total				**78,655**		**80,000**	**1,345**	**1.71%**
Veterans Assistance														
Veterans Assistanc	825	100	50110		Dept Head	Ingram	J	7	35.7143	65,000	38.4615	70,000	5,000	7.69%
Veterans Assistanc	825	100	50130		Admin Asst	Williamson	D	18	21.9780	40,000	24.7253	45,000	5,000	12.50%
						Veterans Assistance				**105,000**		**115,000**	**10,000**	**9.52%**

Iroquois County
FY 2027 Budgeted Salary by Employee

Dept	Fund	Dept	Acct	Collective Bargaining Unit	Acct Description	Name	First Initial	Yrs	FY 2026 Hourly	FY 2026 Annual	FY 2027 Budget Hourly	FY 2027 Budget Annual	$ Incr	% Incr
Iroquois County Joint Dispatch:														
Joint Dispatch	710	811	51340	FOP	Telecommunicator	Waters	T	27	31.2700	65,042	32.8335	68,294	3,252	5.00%
Joint Dispatch	710	811	51340	FOP	Telecommunicator	Harris	J	22	30.0500	62,504	31.5525	67,277	4,773	7.64%
Joint Dispatch	710	811	51340	FOP	Telecommunicator	Schuldt	S	23	30.6500	63,752	32.1825	68,484	4,732	7.42%
Joint Dispatch	710	811	51340	FOP	Telecommunicator	Robinson	M	21	30.0500	62,504	31.5525	67,730	5,226	8.36%
Joint Dispatch	710	811	51340	FOP	Telecommunicator	Jackson	D	18	27.7400	58,862	28.3100	61,772	2,910	4.94%
Joint Dispatch	710	811	51340	FOP	Telecommunicator	Sippel	N	6	22.3100	47,558	24.5070	52,128	4,570	9.61%
Joint Dispatch	710	811	51340	FOP	Telecommunicator	Daniels	S	3	20.6100	43,660	22.0920	47,847	4,187	9.59%
Joint Dispatch	710	811	51340	FOP	Telecommunicator	Foster	M	0	20.2000	42,016	22.3100	46,405	4,389	10.45%
Joint Dispatch	710	811	51340	FOP	Telecommunicator	Smith	M	0	20.2000	42,016	22.3100	46,405	4,389	10.45%
						Joint Dispatch Total				**487,914**		**526,342**	**38,428**	**7.88%**
Iroquois County Highway Departments:														
County Highway	610	815	50120	AFSCME	Labor & Salaries	Watts	S	47	28.0514	58,347	29.0332	60,389	2,042	3.50%
County Highway	610	815	50120		Labor & Salaries	Butzow	D	34	39.3000	81,744	40.8654	85,000	3,256	3.98%
County Highway	610	815	50120	AFSCME	Labor & Salaries	Grills	G	1	26.0552	54,195	26.9671	56,092	1,897	3.50%
County Highway	610	815	50120	AFSCME	Labor & Salaries	Open Position				60,461		62,577	2,116	3.50%
County Highway	610	815	50120	AFSCME	Labor & Salaries	Open Position				55,170		57,101	1,931	3.50%
County Highway	610	815	50120		Labor & Salaries	Davis (PT)	J	1	20.0000	13,841	20.0000	13,841	0	0.00%
MFT	625	815	50110		Dept Head	Harwood	A	1	65.3846	149,000	69.3269	155,100	6,100	4.09%
MFT	625	815	51490	AFSCME	Working Supervisor	Woodby	K	18	32.9677	68,573	34.1216	70,973	2,400	3.50%
MFT	625	815	50120	AFSCME	Mechanic	Cooper	C	3	30.0431	62,490	31.0946	64,677	2,187	3.50%
MFT	625	815	51490	AFSCME	MFT Reimb	Setty	B	1	26.0552	54,195	26.9671	56,092	1,897	3.50%
MFT	625	815	51490	AFSCME	MFT Reimb	Kuntzman	C	1	26.0552	54,195	26.9671	56,092	1,897	3.50%
MFT	625	815	51490	AFSCME	MFT Reimb	Harris	S	0	0.0000	0	25.7400	53,539	53,539	#DIV/0!
MFT	625	815	51490		MFT Reimb	Redeker (PT)	H	13	28.0000	12,740	28.0000	12,740	0	0.00%
MFT	625	815	51490		MFT Reimb	Marquis (PT)	R	3	28.0000	12,740	28.0000	12,740	0	0.00%
MFT	625	815	51490		MFT Reimb	Wienringa (PT)	R	0	28.0000	12,740	28.0000	12,740	0	0.00%
						County Highway Total				**750,430**		**829,692**	**79,262**	**10.56%**

Iroquois County
FY 2027 Budgeted Salary by Employee

Dept	Fund	Dept	Acct	Collective Bargaining Unit	Acct Description	Name	First Initial	Yrs	FY 2026 Hourly	FY 2026 Annual	FY 2027 Budget Hourly	FY 2027 Budget Annual	$ Incr	% Incr
Iroquois County Public Health Department:														
PH Administration	810	910	50110		Dept Head	Allen	R	2	50.0000	104,000	50.0000	104,000	0	0.00%
PH Administration	810	910	50130		Admin Asst Salary	Robinson	T	4	23.6546	43,051	0.0000	-	(43,051)	-100.00%
PH Administration	810	910	51310		Labor & Salaries	Crider Honeycutt	T	3	27.3645	49,803	27.9093	50,795	992	1.99%
PH Administration	810	910	51310		Labor & Salaries	Roche	T	2	34.8571	63,440	32.8203	59,733	(3,707)	-5.84%
PH Administration	810	910	51310		Labor & Salaries	Anderson (split with Co)	J	3	25.1472	20,922	25.6490	21,340	417	2.00%
PH Senior Svcs	810	920	50110		Dept Head	DeWitt	B	4	35.2293	64,117	35.9335	65,399	1,282	2.00%
PH Senior Svcs	810	920	51310		Labor & Salaries	Anthony (PT)	A	1	25.5000	23,205	25.2500	27,573	4,368	18.82%
PH Senior Svcs	810	920	51310		Labor & Salaries	Heeren	J	9	27.5940	50,221	28.1456	51,225	1,004	2.00%
PH Comm Health	810	925	50110		Dept Head	McCray (PT)	C	7	40.4872	36,843	41.2893	45,088	8,245	22.38%
PH Comm Health	810	925	51310		Labor & Salaries	Castonguay	T	18	36.4936	66,418	37.2230	67,746	1,328	2.00%
PH Comm Health	810	925	51310		Labor & Salaries	Keller	B	5	35.5576	64,715	36.2681	66,008	1,293	2.00%
PH Comm Health	810	925	51310		Labor & Salaries	Stevens	A	6	21.6861	39,469	25.2747	46,000	6,531	16.55%
PH Comm Health	810	925	51310		Labor & Salaries	Tillman	J	2	32.0000	58,240	32.6401	59,405	1,165	2.00%
PH Comm Health	810	925	51310		Labor & Salaries	McCann (PT)	J	8	22.1512	20,158	0.0000	-	(20,158)	-100.00%
PH Comm Health	810	925	51310		Labor & Salaries	Wolfe (PT)	K	1	30.0000	27,300	0.0000	-	(27,300)	-100.00%
PH Env Health	810	940	50110		Dept Head	Mueller	K	7	39.5604	72,000	40.3516	73,440	1,440	2.00%
PH Env Health	810	940	51310		Labor & Salaries	Robinson	L	1	22.2527	40,500	26.3736	48,000	7,500	18.52%
PH Env Health	810	940	51310		Labor & Salaries	Open Position		0	29.4327	53,568	0.0000	-	(53,568)	-100.00%
						Public Health Fund Total				**897,971**		**785,752**	**(112,220)**	**-12.50%**

*listed salaries are subject to changes throughout the fiscal year