

APPROPRIATION ORDINANCE

Be it resolved by the County Board of Mason County, Illinois that there shall be and there hereby is appropriated the following amounts from all taxes and other funds received into said County Treasury for the purpose here in specified for the period beginning December 1, 2026 and ending November 30, 2027.

FUND	APPROPRIATIONS
General Fund	\$8,433,415
County Highway Fund	\$888,480
County Bridge Fund	\$480,000
Matching Fund	\$500,000
IMRF Fund	\$700,000
Social Security Fund	\$398,000
Ambulance Fund	\$512,000
County Health Fund	<u>\$2,066,600</u>
Total Tax Supported Funds	\$13,978,495
OTHER BUDGETED FUNDS	
County Highway Engineering Fund	\$164,000
Animal Control Fund	\$69,000
Law Library Fund	\$3,000
Court Systems Fund	\$62,000
Recorder Automation Fund	\$40,000
Circuit Clerk Automation Fund	\$30,000
E-Citation Fund	\$20,200
Indemnity Fund	\$15,000
Treasurer's Automation Fund	\$20,000
Veteran's Assistance Fund	\$85,100
Probation Act Fund	\$15,000
Document Storage Fund	\$35,000
Arrestee's Medical Cost Fund	\$1,000
Judicial Security Fund	\$40,000
Geographic Information System Fund	\$40,000
States Attorney's Fund	\$5,000
Vital Automation Fund	\$3,000
Total Non-tax Supported Funds	<u>\$647,300</u>
Total All Budgeted Funds	\$14,625,795
NON-BUDGETED FUNDS	
Children's Advocacy Fund	\$2,000
Drug Court Fund	\$0
County Motor Fuel Tax Fund	\$1,038,000
Health Insurance Fund	\$2,550,000
States Attorney Automation Fund	\$2,000
Township Motor Fuel Tax Fund	\$2,500,000
Opioid Remediation Fund	\$87,400
Public Defender Fund	\$60,200
Coal Transition Fund	<u>\$0</u>
Total Non-Budgeted Funds	\$6,239,600

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

GEN - General Fund-001
Administration - Administration-01

		2026 Request	2026 Estimate	Variance	2027 Request
REVENUE					
Tax Revenue					
001-01-4005	Taxes Property	1,799,700.00	1,600,000.00	199,700.00	2,116,000.00
001-01-4015	Tax State Income	850,000.00	950,000.00	(100,000.00)	975,000.00
001-01-4020	Tax State Replacement	450,000.00	540,300.00	(90,300.00)	550,855.00
001-01-4025	Tax State Sales Use	100,000.00	39,000.00	61,000.00	45,000.00
001-01-4030	Tax State Sales 1%	225,000.00	208,600.00	16,400.00	200,000.00
001-01-4035	Tax State Sales .25%	325,000.00	357,900.00	(32,900.00)	325,000.00
	Total Tax	3,749,700.00	3,695,800.00	53,900.00	4,211,855.00
Fees					
001-01-4045	Cannabis Use Tax	8,000.00	8,250.00	(250.00)	8,000.00
001-01-4230	County Board	2,800.00	3,000.00	(200.00)	3,000.00
001-01-4311	County Clerk Fees	180,000.00	191,800.00	(11,800.00)	185,000.00
001-01-4312	Circuit Clerk Fees	90,000.00	71,900.00	18,100.00	80,000.00
001-01-4313	Sheriff Fees	25,000.00	29,900.00	(4,900.00)	35,000.00
001-01-4314	States Attorney Fees	15,000.00	10,000.00	5,000.00	10,000.00
001-01-4315	Court Fees & Fines	85,000.00	160,900.00	(75,900.00)	150,000.00
001-01-4316	Zoning Fees	10,000.00	340,000.00	(330,000.00)	80,000.00
001-01-4320	Gaming	25,000.00	29,600.00	(4,600.00)	28,000.00
001-01-4330	Liquor License	2,900.00	2,600.00	300.00	2,900.00
001-01-4335	Housing Prisoners	325,000.00	218,450.00	106,550.00	250,000.00
001-01-4345	Health Insurance	220,000.00	272,200.00	(52,200.00)	315,000.00
001-01-4350	Interest	40,000.00	75,000.00	(35,000.00)	50,000.00
001-01-4360	Payroll Reimb (9-1-1)	0.00	100.00	(100.00)	0.00
001-01-4385	Cass County Prisoner	100.00	0.00	100.00	100.00
001-01-4390	Office Rent	1,700.00	1,700.00	0.00	1,700.00
001-01-4395	Coroner Fees	6,000.00	4,300.00	1,700.00	6,000.00
	Total Fees	1,036,500.00	1,419,700.00	(383,200.00)	1,204,700.00
Other Revenue					
001-01-4205	Salary Reimb Assessor	38,000.00	37,800.00	200.00	37,500.00
001-01-4210	Salary Reimb Attorney	206,000.00	219,000.00	(13,000.00)	220,000.00
001-01-4215	Salary Reimb Probation	181,000.00	140,250.00	40,750.00	180,000.00
001-01-4220	Salary Reimb Election Judge	5,650.00	2,850.00	2,800.00	5,650.00
001-01-4225	Salary Reimb Sheriff	90,600.00	91,500.00	(900.00)	113,200.00
001-01-4305	Grants	75,000.00	54,000.00	21,000.00	50,000.00
001-01-4325	Energy Aggregation	5,000.00	5,900.00	(900.00)	5,000.00
001-01-4400	Cresco Labs	100,000.00	0.00	100,000.00	0.00
001-01-4805	Miscellaneous Receipts	7,500.00	470,000.00	(462,500.00)	7,500.00
001-01-4905	Transfers In	703,100.00	650,625.00	52,475.00	689,500.00
	Total Other	1,411,850.00	1,671,925.00	(260,075.00)	1,308,350.00
Revenue	Total	6,198,050.00	6,787,425.00	(589,375.00)	6,724,905.00
EXPENDITURES					
Salaries and					
001-01-5005	Salaries	119,500.00	94,250.00	25,250.00	133,000.00
001-01-5010	Salary Part-Time Staff	5,000.00	0.00	5,000.00	5,000.00
001-01-5020	Salary Department Head	15,000.00	15,000.00	0.00	25,000.00
001-01-5085	Unemployment	20,000.00	8,000.00	12,000.00	15,000.00
001-01-5095	Health Care Premiums	1,750,000.00	2,821,550.00	(1,071,550.00)	1,950,000.00

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

GEN - General Fund
Administration - Administration

		<u>2026 Request</u>	<u>2026 Estimate</u>	<u>Variance</u>	<u>2027 Request</u>
001-01-5115	Insurance & Tort	<u>800,000.00</u>	<u>462,000.00</u>	<u>338,000.00</u>	<u>750,000.00</u>
	Total	<u>2,709,500.00</u>	<u>3,400,800.00</u>	<u>(691,300.00)</u>	<u>2,878,000.00</u>
	Operations				
001-01-6015	Appellate Prosecutor	5,500.00	7,500.00	(2,000.00)	7,500.00
001-01-6020	Audit	42,000.00	53,700.00	(11,700.00)	55,000.00
001-01-6040	Capital Expenses	200,000.00	150,000.00	50,000.00	200,000.00
001-01-6075	Court Expense	10,000.00	10,500.00	(500.00)	10,000.00
001-01-6085	Economic Development	15,000.00	13,000.00	2,000.00	13,500.00
001-01-6135	Equipment Rental	0.00	0.00	0.00	0.00
001-01-6145	Extension Service	86,000.00	86,000.00	0.00	86,000.00
001-01-6155	Facilities Maintenance	20,000.00	18,900.00	1,100.00	20,000.00
001-01-6180	Jail Operations & Maint	110,000.00	108,900.00	1,100.00	115,000.00
001-01-6195	Jury Expense	5,000.00	2,300.00	2,700.00	5,000.00
001-01-6200	Juvenile Detention	15,000.00	40,000.00	(25,000.00)	15,000.00
001-01-6215	Lease Agreement	415,000.00	415,000.00	0.00	425,000.00
001-01-6230	Maintenance	3,500.00	1,500.00	2,000.00	3,500.00
001-01-6265	Miscellaneous	70,000.00	250,000.00	(180,000.00)	100,000.00
001-01-6275	Office Equipment	750.00	300.00	450.00	1,000.00
001-01-6280	Office Supplies	6,000.00	3,200.00	2,800.00	5,000.00
001-01-6295	Postage	30,000.00	28,000.00	2,000.00	35,000.00
001-01-6320	Publishing	10,000.00	1,850.00	8,150.00	10,000.00
001-01-6335	Regional Office Of Education	16,100.00	16,600.00	(500.00)	17,000.00
001-01-6380	Supplies	3,000.00	2,300.00	700.00	3,000.00
001-01-6385	Telephone	23,000.00	18,800.00	4,200.00	25,000.00
001-01-6390	Training	500.00	100.00	400.00	500.00
001-01-6395	Transfers	75,000.00	40,000.00	35,000.00	75,000.00
001-01-6420	Utilities	<u>45,000.00</u>	<u>52,000.00</u>	<u>(7,000.00)</u>	<u>59,200.00</u>
	Total	<u>1,206,350.00</u>	<u>1,320,450.00</u>	<u>(114,100.00)</u>	<u>1,286,200.00</u>
Operations					
	Total	<u>3,915,850.00</u>	<u>4,721,250.00</u>	<u>(805,400.00)</u>	<u>4,164,200.00</u>
EXPENDITURES					

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

GEN - General Fund-001
Assessment Office-Assessment Office-09

			2026 Request	2026 Estimate	Variance	2027 Request
EXPENDITURES						
Salaries and						
Administration						
001-09-5010	Salary Part-Time Staff		0.00	0.00	0.00	0.00
001-09-5015	Salary Elected Officer		78,760.00	76,050.00	2,710.00	82,700.00
001-09-5025	Salary Chief Deputy		44,400.00	43,450.00	950.00	42,250.00
001-09-5035	Salary Clerical		<u>33,000.00</u>	<u>24,350.00</u>	<u>8,650.00</u>	<u>0.00</u>
Total			156,160.00	143,850.00	12,310.00	124,950.00
Operations						
001-09-6140	Expense		5,000.00	3,950.00	1,050.00	5,000.00
001-09-6260	Mileage		200.00	100.00	100.00	200.00
001-09-6390	Training		<u>1,750.00</u>	<u>300.00</u>	<u>1,450.00</u>	<u>800.00</u>
Total			<u>6,950.00</u>	<u>4,350.00</u>	<u>2,600.00</u>	<u>6,000.00</u>
Total			<u>163,110.00</u>	<u>148,200.00</u>	<u>14,910.00</u>	<u>130,950.00</u>

GEN - General Fund-001
Board of Review - Board of Review - 03

			2026 Request	2026 Estimate	Variance	2027 Request
EXPENDITURES						
Salaries and						
Administration						
001-03-5015	Salary Elected Officer		<u>8,000.00</u>	<u>8,825.00</u>	<u>(825.00)</u>	<u>5,550.00</u>
	Total		8,000.00	8,825.00	(825.00)	5,550.00
Salaries and Administration						
	Operations					
001-03-6260	Mileage		<u>200.00</u>	<u>0.00</u>	<u>200.00</u>	<u>200.00</u>
	Total		<u>200.00</u>	<u>0.00</u>	<u>200.00</u>	<u>200.00</u>
Operations						
	Total		8,200.00	8,825.00	(625.00)	5,750.00

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

GEN - General Fund -001
Circuit Clerk - Circuit Clerk - 13

		2026 Request	2026 Estimate	Variance	2027 Request
REVENUE					
001-13-4305	Grants	0.00	11,250.00	(11,250.00)	0.00
001-13-4500	Court Tech Grant	<u>40,000.00</u>	<u>50,000.00</u>	<u>(10,000.00)</u>	<u>50,000.00</u>
Total REVENUE		40,000.00	61,250.00	(21,250.00)	50,000.00
EXPENDITURES					
Salaries and					
001-13-5015	Salary Elected Officer	78,760.00	78,760.00	0.00	82,700.00
001-13-5025	Salary Chief Deputy	41,870.00	41,870.00	0.00	44,600.00
001-13-5035	Salary Clerical	104,360.00	103,400.00	960.00	110,100.00
001-13-5080	Overtime	500.00	0.00	500.00	500.00
Total		225,490.00	224,030.00	1,460.00	237,900.00
Salaries and Administration					
Operations					
001-13-6025	Computer Expense	30,000.00	4,200.00	25,800.00	32,000.00
001-13-6140	Expense	3,000.00	1,100.00	1,900.00	4,000.00
001-13-6280	Office Supplies	5,000.00	2,000.00	3,000.00	5,000.00
001-13-6700	Court Tech Grant Expense	40,000.00	60,000.00	(20,000.00)	50,000.00
001-13-6701	23 Court Tech Prog Reserv	6,250.00	0.00	6,250.00	3,000.00
001-13-6702	Grant Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>18,000.00</u>
Total		<u>84,250.00</u>	<u>67,300.00</u>	<u>16,950.00</u>	<u>112,000.00</u>
Operations					
Total		<u>309,740.00</u>	<u>291,330.00</u>	<u>18,410.00</u>	<u>349,900.00</u>
EXPENDITURES					

GEN - General Fund -001
Coroner's Office - Coroner's Office - 10

		2026 Request	2026 Estimate	Variance	2027 Request
REVENUE					
EXPENDITURES					
Salaries and					
001-10-5010	Salary Part-Time Staff	500.00	0.00	500.00	500.00
001-10-5015	Salary Elected Officer	27,000.00	27,000.00	0.00	27,500.00
001-10-5040	Salary Deputy	<u>2,750.00</u>	<u>0.00</u>	<u>2,750.00</u>	<u>2,750.00</u>
Total		30,250.00	27,000.00	3,250.00	30,750.00
Operations					
001-10-6030	Autopsies	20,000.00	22,300.00	(2,300.00)	20,000.00
001-10-6140	Expense	4,000.00	4,400.00	(400.00)	5,000.00
001-10-6195	Jury Expense	200.00	0.00	200.00	200.00
001-10-6260	Mileage	500.00	0.00	500.00	750.00
001-10-6380	Supplies	<u>1,000.00</u>	<u>700.00</u>	<u>300.00</u>	<u>1,000.00</u>
Total		<u>25,700.00</u>	<u>27,400.00</u>	<u>(1,700.00)</u>	<u>26,950.00</u>
Total		<u>55,950.00</u>	<u>54,400.00</u>	<u>1,550.00</u>	<u>57,700.00</u>

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

GEN - General Fund - 001

County Board - County Board - 04

		2026 Request	2026 Estimate	Variance	2027 Request
EXPENDITURES					
Salaries and					
001-04-5015	Salary Elected Officer	<u>27,000.00</u>	<u>22,600.00</u>	<u>4,400.00</u>	<u>30,000.00</u>
	Total	<u>27,000.00</u>	<u>22,600.00</u>	<u>4,400.00</u>	<u>30,000.00</u>
Operations					
001-04-6140	Expense	<u>600.00</u>	<u>300.00</u>	<u>300.00</u>	<u>500.00</u>
001-04-6260	Mileage	<u>7,000.00</u>	<u>6,650.00</u>	<u>350.00</u>	<u>7,000.00</u>
	Total	<u>7,600.00</u>	<u>6,950.00</u>	<u>650.00</u>	<u>7,500.00</u>
	Total	<u>34,600.00</u>	<u>29,550.00</u>	<u>5,050.00</u>	<u>37,500.00</u>

GEN - General Fund - 001

County Clerk - County Clerk - 06

		2026 Request	2026 Estimate	Variance	2027 Request
EXPENDITURES					
Salaries and					
001-06-5015	Salary Elected Officer	<u>78,760.00</u>	<u>78,760.00</u>	<u>0.00</u>	<u>82,700.00</u>
001-06-5025	Salary Chief Deputy	<u>52,900.00</u>	<u>52,900.00</u>	<u>0.00</u>	<u>59,900.00</u>
001-06-5035	Salary Clerical	<u>114,200.00</u>	<u>140,120.00</u>	<u>(25,920.00)</u>	<u>136,100.00</u>
	Total	<u>245,860.00</u>	<u>271,780.00</u>	<u>(25,920.00)</u>	<u>278,700.00</u>
Salaries and Administration					
Operations					
001-06-6095	Election Equipment	<u>32,000.00</u>	<u>31,900.00</u>	<u>100.00</u>	<u>32,000.00</u>
001-06-6105	Election Judges & Clerks	<u>50,000.00</u>	<u>50,000.00</u>	<u>0.00</u>	<u>25,000.00</u>
001-06-6110	Election Publishing	<u>16,500.00</u>	<u>14,000.00</u>	<u>2,500.00</u>	<u>8,500.00</u>
001-06-6115	Election Supplies	<u>60,000.00</u>	<u>60,250.00</u>	<u>(250.00)</u>	<u>40,000.00</u>
001-06-6140	Expense	<u>1,500.00</u>	<u>1,700.00</u>	<u>(200.00)</u>	<u>3,000.00</u>
001-06-6280	Office Supplies	<u>4,500.00</u>	<u>4,200.00</u>	<u>300.00</u>	<u>4,500.00</u>
001-06-6330	Recording Expense	<u>25,000.00</u>	<u>23,650.00</u>	<u>1,350.00</u>	<u>25,000.00</u>
001-06-6360	Revenue Stamps	<u>60,000.00</u>	<u>76,500.00</u>	<u>(16,500.00)</u>	<u>70,000.00</u>
	Total	<u>249,500.00</u>	<u>262,200.00</u>	<u>(12,700.00)</u>	<u>208,000.00</u>
Operations					
	Total	<u>495,360.00</u>	<u>533,980.00</u>	<u>(38,620.00)</u>	<u>486,700.00</u>
EXPENDITURES					

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

GEN - General Fund - 001

EMA Emergency Management Agency-07

		2026 Request	2026 Estimate	Variance	2027 Request
EXPENDITURES					
Salaries and					
001-07-5010	Salary Part-Time Staff	32,950.00	32,940.00	10.00	33,930.00
001-07-5020	Salary Department Head	<u>16,150.00</u>	<u>16,150.00</u>	<u>0.00</u>	<u>16,650.00</u>
Total		49,100.00	49,090.00	10.00	50,580.00
Operations					
001-07-6120	Emergency Expense	7,000.00	750.00	6,250.00	7,000.00
001-07-6130	Equipment	8,500.00	12,000.00	(3,500.00)	8,500.00
001-07-6160	Fuel	2,000.00	1,150.00	850.00	2,000.00
001-07-6230	Maintenance	6,500.00	3,450.00	3,050.00	6,500.00
001-07-6265	Miscellaneous	250.00	100.00	150.00	250.00
001-07-6380	Supplies	2,500.00	300.00	2,200.00	2,500.00
001-07-6390	Training	<u>1,000.00</u>	<u>300.00</u>	<u>700.00</u>	<u>1,000.00</u>
Total		<u>27,750.00</u>	<u>18,050.00</u>	<u>9,700.00</u>	<u>27,750.00</u>
Total		<u>76,850.00</u>	<u>67,140.00</u>	<u>9,710.00</u>	<u>78,330.00</u>
EXPENDITURES					

GEN - General Fund - 001

I.T. - I.T. - 11

		2026 Request	2026 Estimate	Variance	2027 Request
EXPENDITURES					
Operations					
001-11-6050	Computer Expense	25,000.00	28,500.00	(3,500.00)	25,000.00
001-11-6130	Equipment	7,000.00	4,650.00	2,350.00	6,000.00
001-11-6165	Hardware	20,000.00	7,200.00	12,800.00	10,000.00
001-11-6230	Maintenance	60,000.00	81,500.00	(21,500.00)	60,000.00
001-11-6280	Office Supplies	2,000.00	1,850.00	150.00	2,000.00
001-11-6710	Licensing	<u>35,000.00</u>	<u>27,250.00</u>	<u>7,750.00</u>	<u>30,000.00</u>
Total		<u>149,000.00</u>	<u>150,950.00</u>	<u>(1,950.00)</u>	<u>133,000.00</u>
Total		<u>149,000.00</u>	<u>150,950.00</u>	<u>(1,950.00)</u>	<u>133,000.00</u>

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

GEN - General Fund - 001

Probation Office - Probation Office-14

		2026 Request	2026 Estimate	Variance	2027 Request
EXPENDITURES					
Salaries and					
001-14-5005	Salaries	103,780.00	103,780.00	0.00	109,800.00
001-14-5010	Salary Part-Time Staff	400.00	0.00	400.00	400.00
001-14-5020	Salary Department Head	77,230.00	77,225.00	5.00	80,000.00
001-14-5030	Salary Administrative	<u>48,300.00</u>	<u>48,300.00</u>	<u>0.00</u>	<u>51,200.00</u>
Total		229,710.00	229,305.00	405.00	241,400.00
Operations					
001-14-6140	Expense	20,000.00	19,400.00	600.00	15,000.00
001-14-6390	Training	600.00	0.00	600.00	600.00
001-14-6400	Travel Expense	<u>700.00</u>	<u>0.00</u>	<u>700.00</u>	<u>700.00</u>
Total		<u>21,300.00</u>	<u>19,400.00</u>	<u>1,900.00</u>	<u>16,300.00</u>
Total		<u>251,010.00</u>	<u>248,705.00</u>	<u>2,305.00</u>	<u>257,700.00</u>

GEN - General Fund - 001

Public Defender - Public Defender-15

		2026 Request	2026 Estimate	Variance	2027 Request
EXPENDITURES					
Salaries and					
Administration					
001-15-5005	Salaries	91,850.00	91,850.00	0.00	94,650.00
Total		<u>91,850.00</u>	<u>91,850.00</u>	<u>0.00</u>	<u>94,650.00</u>
Salaries and Administration					
Total		<u>91,850.00</u>	<u>91,850.00</u>	<u>0.00</u>	<u>94,650.00</u>
EXPENDITURES					

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

GEN - General Fund - 001

Sheriff's Office - Sheriff's Office-16

		2026 Request	2026 Estimate	Variance	2027 Request
EXPENDITURES					
Salaries and					
001-16-5010	Salary Part-Time Staff	65,000.00	39,860.00	25,140.00	65,000.00
001-16-5015	Salary Elected Officer	135,900.00	138,250.00	(2,350.00)	141,500.00
001-16-5025	Salary Chief Deputy	81,600.00	79,000.00	2,600.00	81,400.00
001-16-5030	Salary Administrative	50,250.00	50,250.00	0.00	52,000.00
001-16-5040	Salary Deputy	433,600.00	478,550.00	(44,950.00)	482,200.00
001-16-5045	Salary Corrections	610,500.00	647,720.00	(37,220.00)	638,000.00
001-16-5055	Overtime Deputy	81,600.00	121,730.00	(40,130.00)	83,300.00
001-16-5060	Overtime Corrections	74,000.00	107,770.00	(33,770.00)	76,220.00
001-16-5065	Court Security	52,000.00	66,285.00	(14,285.00)	60,000.00
001-16-5075	Holiday Pay	30,000.00	20,200.00	9,800.00	30,000.00
Total		1,614,450.00	1,749,615.00	(135,165.00)	1,709,620.00
Salaries and Administration					
Operations					
001-16-6045	Communication Expense	19,000.00	4,300.00	14,700.00	19,000.00
001-16-6130	Equipment	2,100.00	0.00	2,100.00	2,100.00
001-16-6140	Expense	27,300.00	11,900.00	15,400.00	27,300.00
001-16-6160	Fuel	60,000.00	49,900.00	10,100.00	60,000.00
001-16-6305	Prisoner Expenses	1,200.00	0.00	1,200.00	1,200.00
001-16-6310	Prisoner Meals	162,000.00	151,650.00	10,350.00	162,000.00
001-16-6315	Prisoner Medical	10,000.00	2,800.00	7,200.00	10,000.00
001-16-6390	Training	40,490.00	18,000.00	22,490.00	40,490.00
001-16-6415	Uniforms	23,000.00	17,500.00	5,500.00	23,000.00
001-16-6430	Vehicle Maintenance	17,100.00	18,450.00	(1,350.00)	17,100.00
001-16-6435	Vehicle Purchase	63,800.00	57,500.00	6,300.00	64,000.00
Total		425,990.00	332,000.00	93,990.00	426,190.00
Operations					
Total		2,040,440.00	2,081,615.00	(41,175.00)	2,135,810.00

GEN - General Fund - 001

State's Attorney's - State's Attorney's-25

		2026 Request	2026 Estimate	Variance	2027 Request
EXPENDITURES					
Salaries and					
001-25-5010	Salary Part-Time Staff	36,225.00	36,225.00	0.00	37,315.00
001-25-5015	Salary Elected Officer	143,500.00	142,400.00	1,100.00	145,710.00
001-25-5025	Salary Chief Deputy	50,660.00	50,650.00	10.00	52,500.00
001-25-5030	Salary Administrative	26,000.00	0.00	26,000.00	0.00
001-25-5035	Salary Clerical	43,575.00	43,560.00	15.00	45,100.00
Total		299,960.00	272,835.00	27,125.00	280,625.00
Operations					
001-25-6140	Expense	2,200.00	2,350.00	(150.00)	3,500.00
001-25-6280	Office Supplies	2,700.00	2,050.00	650.00	2,500.00
Total		4,900.00	4,400.00	500.00	6,000.00
Total		304,860.00	277,235.00	27,625.00	286,625.00

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

GEN - General Fund - 001

Treasurer's Office - Treasurer's Office-27

		2026 Request	2026 Estimate	Variance	2027 Request
EXPENDITURES					
Salaries and					
001-27-5015	Salary Elected Officer	78,800.00	77,215.00	1,585.00	82,700.00
001-27-5025	Salary Chief Deputy	46,700.00	35,940.00	10,760.00	41,300.00
001-27-5080	Overtime	<u>600.00</u>	<u>0.00</u>	<u>600.00</u>	<u>600.00</u>
Total		126,100.00	113,155.00	12,945.00	124,600.00
Operations					
001-27-6140	Expense	1,500.00	400.00	1,100.00	1,500.00
001-27-6280	Office Supplies	<u>12,000.00</u>	<u>6,200.00</u>	<u>5,800.00</u>	<u>8,000.00</u>
Total		<u>13,500.00</u>	<u>6,600.00</u>	<u>6,900.00</u>	<u>9,500.00</u>
Total		139,600.00	119,755.00	19,845.00	134,100.00

GEN - General Fund - 001

Veteran's Affairs - Veteran's Affairs-17

		2026 Request	2026 Estimate	Variance	2027 Request
EXPENDITURES					
Salaries and					
001-17-5005	Salaries	<u>35,672.00</u>	<u>35,675.00</u>	<u>(3.00)</u>	<u>40,250.00</u>
001-17-5010	Part Time Staff	<u>16,720.00</u>	<u>0.00</u>	<u>16,720.00</u>	<u>0.00</u>
Total		<u>52,392.00</u>	<u>35,675.00</u>	<u>16,717.00</u>	<u>40,250.00</u>
Operations					
001-17-6065	Contractual Services	6,000.00	0.00	6,000.00	6,000.00
001-17-6080	Dues & Membership	350.00	750.00	(400.00)	350.00
001-17-6265	Miscellaneous	600.00	0.00	600.00	600.00
001-17-6320	Publishing	2,000.00	1,050.00	950.00	2,000.00
001-17-6390	Training	1,000.00	750.00	250.00	1,000.00
001-17-6400	Travel Expense	1,300.00	1,000.00	300.00	1,000.00
001-17-6440	Veteran's Assistance	<u>21,390.00</u>	<u>20,500.00</u>	<u>890.00</u>	<u>29,300.00</u>
Total		<u>32,640.00</u>	<u>24,050.00</u>	<u>8,590.00</u>	<u>40,250.00</u>
Total		85,032.00	59,725.00	25,307.00	80,500.00

Recapitulation	Beginning Balance-2026	3,903,271.35	Balance 2027	1,867,436.35
	2026 Est Revenue	6,848,675.00	Revenue 2027	6,774,905.00
	2026 Est Expense	<u>8,884,510.00</u>	Expense 2027	<u>8,433,415.00</u>
	End Balance-2026	1,867,436.35	Balance 2027	208,926.35
GENERAL FUND TOTAL EXPENSE		8,884,510.00	(763,058.00)	8,433,415.00

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

ACF - Animal Control Fund - 012
Animal Control - Animal Control-12

		2026 Request	2026 Estimate	Variance	2027 Request
REVENUE					
Fees					
012-12-4340	Dog Registration	<u>25,000.00</u>	<u>24,200.00</u>	<u>800.00</u>	<u>20,000.00</u>
	Total Fees	25,000.00	24,200.00	800.00	20,000.00
Other Revenue					
012-12-4805	Miscellaneous Receipts	800.00	18,900.00	(18,100.00)	2,000.00
012-12-4905	Transfers In	<u>40,000.00</u>	<u>45,000.00</u>	<u>(5,000.00)</u>	<u>40,000.00</u>
	Total Other	<u>40,800.00</u>	<u>63,900.00</u>	<u>(23,100.00)</u>	<u>42,000.00</u>
	Total	65,800.00	88,100.00	(22,300.00)	62,000.00
EXPENDITURES					
Salaries and					
Administration					
012-12-5005	Salaries	20,000.00	20,820.00	(820.00)	20,000.00
012-12-5020	Salary Department Head	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total	20,000.00	20,820.00	(820.00)	20,000.00
Operations					
012-12-6160	Fuel	3,000.00	1,550.00	1,450.00	2,500.00
012-12-6210	Land Fill	350.00	500.00	(150.00)	500.00
012-12-6230	Maintenance	750.00	2,500.00	(1,750.00)	1,000.00
012-12-6265	Miscellaneous	500.00	6,750.00	(6,250.00)	500.00
012-12-6325	Pwp Agreement	43,000.00	43,900.00	(900.00)	43,000.00
012-12-6380	Supplies	750.00	7,950.00	(7,200.00)	750.00
012-12-6415	Uniforms	250.00	200.00	50.00	250.00
012-12-6445	Veterinarian	<u>500.00</u>	<u>1,600.00</u>	<u>(1,100.00)</u>	<u>500.00</u>
	Total	<u>49,100.00</u>	<u>64,950.00</u>	<u>(15,850.00)</u>	<u>49,000.00</u>
	Total	69,100.00	85,770.00	(16,670.00)	69,000.00
Recapitulation					
	Beginning Balance-2026	<u>6,705.45</u>	Balance 2027	9,035.45	
	2026 Estimated Revenue	88,100.00	2027 Revenue	62,000.00	
	2026 Estimated Expense	85,770.00	2027 Expense	<u>69,000.00</u>	
	Ending Balance-2026	9,035.45	End Balance	2,035.45	

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

AMF - Ambulance Fund - 011

Administration - Administration - 01

		2026 Request	2026 Estimate	Variance	2027 Request
REVENUE					
Tax Revenue					
011-01-4005	Taxes Property	348,000.00	340,000.00	8,000.00	360,000.00
011-01-4010	Tax Privilege	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Tax	348,000.00	340,000.00	8,000.00	360,000.00
Fees					
011-01-4350	Interest	400.00	160.00	240.00	150.00
	Total Fees	<u>400.00</u>	<u>160.00</u>	<u>240.00</u>	<u>150.00</u>
	Total	348,400.00	340,160.00	8,240.00	360,150.00
EXPENDITURES					
Operations					
011-01-6395	Transfers	282,000.00	282,000.00	0.00	282,000.00
011-01-6435	Vehicle Purchase	200,000.00	223,505.00	(23,505.00)	230,000.00
	Total	<u>482,000.00</u>	<u>505,505.00</u>	<u>(23,505.00)</u>	<u>512,000.00</u>
	Total	482,000.00	505,505.00	(23,505.00)	512,000.00
Recapitulation	Beginning Balance-2026	<u>356,590.33</u>	Balance 2027	191,245.33	
	2026 Estimated Revenue	340,160.00	2027 Revenue	360,150.00	
	2026 Estimated Expense	505,505.00	<u>2027 Expense</u>	<u>512,000.00</u>	
	Ending Balance-2026	191,245.33	End Balance	39,395.33	

CAF - Circuit Clerk Automation Fund - 013

Circuit Clerk - Circuit Clerk - 13

		2026 Request	2026 Estimate	Variance	2027 Request
REVENUE					
Fees					
013-13-4310	Fees	25,000.00	23,100.00	1,900.00	25,000.00
013-13-4350	Interest	<u>35.00</u>	<u>35.00</u>	<u>0.00</u>	<u>35.00</u>
	Total Fees	<u>25,035.00</u>	<u>23,135.00</u>	<u>1,900.00</u>	<u>25,035.00</u>
	Total	25,035.00	23,135.00	1,900.00	25,035.00
EXPENDITURES					
Operations					
013-13-6395	Transfers	35,000.00	30,000.00	5,000.00	30,000.00
	Total	<u>35,000.00</u>	<u>30,000.00</u>	<u>5,000.00</u>	<u>30,000.00</u>
	Total	35,000.00	30,000.00	5,000.00	30,000.00
Recapitulation	Beginning Balance-2026	<u>120,970.27</u>	Balance 2027	114,105.27	
	2026 Estimated Revenue	23,135.00	2027 Revenue	25,035.00	
	2026 Estimated Expense	30,000.00	<u>2027 Expense</u>	<u>30,000.00</u>	
	Ending Balance-2026	114,105.27	End Balance	109,140.27	

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

CBF - County Bridge Fund - 006
Highway Department - 05

		2026 Request	2026 Estimate	Variance	2027 Request
REVENUE					
Tax Revenue					
006-05-4005	Taxes Property	187,500.00	180,000.00	0.00	198,000.00
006-05-4010	Tax Privilege	0.00	0.00	0.00	0.00
		0.00	0.00	7,500.00	0.00
	Total Tax	187,500.00	180,000.00	7,500.00	198,000.00
Fees					
006-05-4350	Interest	700.00	900.00	(200.00)	700.00
006-05-4355	Township Reimbursements	50,000.00	30,000.00	20,000.00	50,000.00
	Total Fees	50,700.00	30,900.00	19,800.00	50,700.00
Other Revenue					
006-05-4805	Miscellaneous Receipts	0.00	2,200.00	(2,200.00)	0.00
	Total Other	0.00	2,200.00	(2,200.00)	0.00
	Total	238,200.00	213,100.00	25,100.00	248,700.00
EXPENDITURES					
Operations					
006-05-6055	Construction	100,000.00	100,000.00	0.00	300,000.00
006-05-6125	Engineering	80,000.00	80,000.00	0.00	80,000.00
006-05-6230	Maintenance	110,000.00	84,000.00	26,000.00	100,000.00
	Total	290,000.00	264,000.00	26,000.00	480,000.00
	Total	290,000.00	264,000.00	26,000.00	480,000.00
EXPENDITURES					
Recapitulation	Beginning Balance-2026	472,568.89	Balance 2027	421,668.89	
	2026 Estimated Revenue	213,100.00	2027 Revenue	248,700.00	
	2026 Estimated Expense	264,000.00	2027 Expense	480,000.00	
	Ending Balance-2026	421,668.89	End Balance	190,368.89	

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

CDF - Children'S Advocacy Fund-032

Administration - 01

		<u>2026 Request</u>	<u>2026 Estimate</u>	<u>Variance</u>	<u>2027 Request</u>
REVENUE					
Fees					
032-01-4310	Fees	1,000.00	1,200.00	(200.00)	1,000.00
032-01-4350	Interest	40.00	50.00	(10.00)	40.00
	Total Fees	1,040.00	1,250.00	(210.00)	1,040.00
	Total	1,040.00	1,250.00	(210.00)	1,040.00
EXPENDITURES					
Operations					
032-01-6140	Expense	2,000.00	0.00	2,000.00	2,000.00
	Total	2,000.00	0.00	2,000.00	2,000.00
Operations					
	Total	2,000.00	0.00	2,000.00	2,000.00
EXPENDITURES					
Recapitulation					
	Beginning Balance-2026	35,946.51	Balance 2027	37,196.51	
	2026 Estimated Revenue	1,250.00	2027 Revenue	1,040.00	
	2026 Estimated Expense	0.00	2027 Expense	2,000.00	
	Ending Balance-2026	37,196.51	End Balance	36,236.51	

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

CHD - County Health Department-002-

Health Department-Health Department-02

			2026 Request	2026 Estimate	Variance	2027 Request
REVENUE						
Tax Revenue						
002-02-4005	Taxes Property		200,000.00	200,000.00	0.00	200,000.00
002-02-4010	Tax Privilege		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Tax		200,000.00	200,000.00	0.00	200,000.00
Fees						
002-02-4310	Fees		410,000.00	260,500.00	149,500.00	500,000.00
002-02-4350	Interest		<u>50,000.00</u>	<u>40,000.00</u>	<u>10,000.00</u>	<u>50,000.00</u>
	Total Fees		460,000.00	300,500.00	159,500.00	550,000.00
Other Revenue						
002-02-4305	Grants		1,063,500.00	1,042,000.00	21,500.00	1,168,000.00
002-02-4306	MHL Revenue		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Other		<u>1,063,500.00</u>	<u>1,042,000.00</u>	<u>21,500.00</u>	<u>1,168,000.00</u>
	Total		<u>1,723,500.00</u>	<u>1,542,500.00</u>	<u>181,000.00</u>	<u>1,918,000.00</u>
EXPENDITURES						
Salaries and						
Administration						
002-02-5005	Salaries		577,120.00	597,500.00	(20,380.00)	510,000.00
002-02-5010	Salary Part-Time Staff		530,000.00	544,803.00	(14,803.00)	598,000.00
002-02-5020	Department Head		100,000.00	0.00	100,000.00	105,000.00
002-02-5100	Health Insurance		<u>151,800.00</u>	<u>287,500.00</u>	<u>(135,700.00)</u>	<u>242,000.00</u>
	Total		1,358,920.00	1,429,803.00	(70,883.00)	1,455,000.00
Operations						
002-02-6005	Advertising		700.00	0.00	700.00	700.00
002-02-6020	Audit		6,000.00	0.00	6,000.00	6,000.00
002-02-6065	Contractual Services		181,000.00	132,900.00	48,100.00	229,000.00
002-02-6080	Dues		10,000.00	12,200.00	(2,200.00)	16,000.00
002-02-6130	Equipment		15,000.00	500.00	14,500.00	10,000.00
002-02-6155	Facilities Maintenance		46,500.00	19,700.00	26,800.00	50,000.00
002-02-6190	Janitorial Service		0.00	0.00	0.00	0.00
002-02-6205	Laboratory		6,000.00	6,000.00	0.00	6,500.00
002-02-6220	Licenses		0.00	0.00	0.00	0.00
002-02-6233	MHL Expense		0.00	0.00	0.00	0.00
002-02-6245	Meals		0.00	0.00	0.00	0.00
002-02-6260	Mileage		0.00	0.00	0.00	0.00
002-02-6270	Nursing Supplies		0.00	0.00	0.00	0.00
002-02-6295	Postage		2,800.00	1,150.00	1,650.00	1,800.00
002-02-6300	Printing		2,000.00	1,800.00	200.00	2,100.00
002-02-6340	Registrations		3,000.00	1,500.00	1,500.00	2,000.00
002-02-6380	Supplies		100,000.00	33,430.00	66,570.00	100,000.00
002-02-6385	Telephone		21,000.00	15,100.00	5,900.00	24,000.00
002-02-6400	Travel Expense		75,000.00	60,500.00	14,500.00	70,000.00
002-02-6415	Uniforms		0.00	0.00	0.00	0.00
002-02-6420	Utilities		11,000.00	10,500.00	500.00	13,500.00
002-02-6425	Vaccine		<u>80,000.00</u>	<u>20,000.00</u>	<u>60,000.00</u>	<u>80,000.00</u>
	Total		<u>560,000.00</u>	<u>315,280.00</u>	<u>244,720.00</u>	<u>611,600.00</u>
	Total		<u>1,918,920.00</u>	<u>1,745,083.00</u>	<u>173,837.00</u>	<u>2,066,600.00</u>
Recapitulation						
	Beginning Balance-2026		2,204,309.67	Balance 2027	2,001,726.67	
	2026 Estimated Revenue		1,542,500.00	2027 Revenue	1,918,000.00	
	2026 Estimated Expense		1,745,083.00	2027 Expense	2,066,600.00	
	Ending Balance-2026		2,001,726.67	End Balance	1,853,126.67	

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

CHE - County Highway Eng. Fund-007
Highway Department-05

		2026 Request	2026 Estimate	Variance	2027 Request
REVENUE					
Fees					
007-05-4310	Fees	140,000.00	110,000.00	30,000.00	140,000.00
007-05-4350	Interest	<u>500.00</u>	<u>550.00</u>	<u>(50.00)</u>	<u>500.00</u>
	Total Fees	<u>140,500.00</u>	<u>110,550.00</u>	<u>29,950.00</u>	<u>140,500.00</u>
	Total	<u>140,500.00</u>	<u>110,550.00</u>	<u>29,950.00</u>	<u>140,500.00</u>
EXPENDITURES					
Salaries and					
007-05-5010	Salary Part-Time Staff	85,000.00	51,800.00	33,200.00	90,000.00
007-05-5080	Overtime	<u>20,000.00</u>	<u>13,300.00</u>	<u>6,700.00</u>	<u>20,000.00</u>
	Total	<u>105,000.00</u>	<u>65,100.00</u>	<u>39,900.00</u>	<u>110,000.00</u>
Salaries and Administration					
Operations					
007-05-6125	Engineering	8,000.00	100.00	7,900.00	15,000.00
007-05-6130	Equipment	15,000.00	9,000.00	6,000.00	20,000.00
007-05-6140	Expenses	10,000.00	5,000.00	5,000.00	10,000.00
007-05-6155	Facilities Maintenance	5,000.00	0.00	5,000.00	5,000.00
007-05-6265	Miscellaneous	<u>4,000.00</u>	<u>300.00</u>	<u>3,700.00</u>	<u>4,000.00</u>
	Total	<u>42,000.00</u>	<u>14,400.00</u>	<u>27,600.00</u>	<u>54,000.00</u>
	Total	<u>147,000.00</u>	<u>79,500.00</u>	<u>67,500.00</u>	<u>164,000.00</u>
Recapitulation					
	Beginning Balance-2026	<u>197,961.04</u>	Balance 2027	229,011.04	
	2026 Estimated Revenue	110,550.00	2027 Revenue	140,500.00	
	2026 Estimated Expense	79,500.00	<u>2027 Expense</u>	<u>164,000.00</u>	
	Ending Balance-2026	229,011.04	End Balance	205,511.04	

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

CHF - County Highway Fund-005
Highway Department-05

		2026 Request	2026 Estimate	Variance	2027 Request
REVENUE					
Tax Revenue					
005-05-4005	Taxes Property	<u>200,000.00</u>	<u>180,000.00</u>	<u>20,000.00</u>	<u>200,000.00</u>
	Total Tax	<u>200,000.00</u>	<u>180,000.00</u>	<u>20,000.00</u>	<u>200,000.00</u>
Fees					
005-05-4350	Interest	550.00	1,350.00	(800.00)	550.00
005-05-4355	Township Reimbursements	100,000.00	100,000.00	0.00	130,000.00
005-05-4357	MFT Reimbursements	120,000.00	112,000.00	8,000.00	120,000.00
005-05-4365	Sale Of Materials	25,000.00	104,050.00	(79,050.00)	25,000.00
005-05-4370	Equipment Rental	<u>25,000.00</u>	<u>1,000.00</u>	<u>24,000.00</u>	<u>25,000.00</u>
	Total Fees	<u>270,550.00</u>	<u>318,400.00</u>	<u>(47,850.00)</u>	<u>300,550.00</u>
Other Revenue					
005-05-4805	Miscellaneous Receipts	<u>200,000.00</u>	<u>85,000.00</u>	<u>115,000.00</u>	<u>245,000.00</u>
	Total Other	<u>200,000.00</u>	<u>85,000.00</u>	<u>115,000.00</u>	<u>245,000.00</u>
Revenue	Total	<u>670,550.00</u>	<u>583,400.00</u>	<u>87,150.00</u>	<u>745,550.00</u>
EXPENDITURES					
Salaries and					
005-05-5005	Salaries	247,000.00	268,025.00	(21,025.00)	255,000.00
005-05-5010	Salaries Part-time Staff	10,000.00	1,200.00	8,800.00	10,000.00
005-05-5030	Salary Administrative Assistant	42,000.00	42,000.00	0.00	43,500.00
005-05-5080	Overtime	10,000.00	1,500.00	8,500.00	10,000.00
005-05-5105	Health Insurance	<u>85,000.00</u>	<u>107,600.00</u>	<u>(22,600.00)</u>	<u>105,480.00</u>
	Total	<u>394,000.00</u>	<u>420,325.00</u>	<u>(26,325.00)</u>	<u>423,980.00</u>
Salaries and Administration	Operations				
005-05-6135	Equipment Rental	16,500.00	16,500.00	0.00	16,500.00
005-05-6140	Expense	5,000.00	5,000.00	0.00	5,000.00
005-05-6155	Facilities Maintenance	15,000.00	6,000.00	9,000.00	15,000.00
005-05-6160	Fuel	65,000.00	48,000.00	17,000.00	70,000.00
005-05-6265	Miscellaneous	5,000.00	6,500.00	(1,500.00)	5,000.00
005-05-6380	Supplies	25,000.00	19,800.00	5,200.00	25,000.00
005-05-6385	Telephone	2,500.00	1,500.00	1,000.00	2,500.00
005-05-6420	Utilities	15,000.00	12,400.00	2,600.00	15,000.00
005-05-6430	Vehicle Maintenance	30,000.00	21,900.00	8,100.00	30,000.00
005-05-6435	Vehicle Purchase	<u>80,000.00</u>	<u>0.00</u>	<u>80,000.00</u>	<u>280,500.00</u>
	Total	<u>259,000.00</u>	<u>137,600.00</u>	<u>121,400.00</u>	<u>464,500.00</u>
	Total	<u>653,000.00</u>	<u>557,925.00</u>	<u>95,075.00</u>	<u>888,480.00</u>
Recapitulation	Beginning Balance-2026	678,866.58	Balance 2027	704,341.58	
	2026 Estimated Revenue	583,400.00	2027 Revenue	745,550.00	
	2026 Estimated Expense	557,925.00	2027 Expense	<u>888,480.00</u>	
	Ending Balance-2026	704,341.58	End Balance	561,411.58	

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

CSF - Court Systems Fund-014
Administration - Administration-01

		<u>2026 Request</u>	<u>2026 Estimate</u>	<u>Variance</u>	<u>2027 Request</u>
REVENUE					
Fees					
014-01-4310	Fees	25,000.00	20,500.00	4,500.00	25,000.00
014-01-4350	Interest	<u>50.00</u>	<u>155.00</u>	<u>(105.00)</u>	<u>50.00</u>
	Total Fees	25,050.00	20,655.00	4,395.00	25,050.00
Other Revenue					
014-01-4905	Transfers In	<u>30,000.00</u>	<u>80,000.00</u>	<u>(50,000.00)</u>	<u>30,000.00</u>
	Total Other	<u>30,000.00</u>	<u>80,000.00</u>	<u>(50,000.00)</u>	<u>30,000.00</u>
	Total	55,050.00	100,655.00	(45,605.00)	55,050.00
EXPENDITURES					
Operations					
014-01-6070	Court Appointed Counsel	60,000.00	40,000.00	20,000.00	60,000.00
014-01-6140	Expense	3,000.00	1,100.00	1,900.00	2,000.00
	Total	<u>63,000.00</u>	<u>41,100.00</u>	<u>21,900.00</u>	<u>62,000.00</u>
Operations	Total	<u>63,000.00</u>	<u>41,100.00</u>	<u>21,900.00</u>	<u>62,000.00</u>
EXPENDITURES					
Recapitulation	Beginning Balance-2026	83,957.07	Balance 2027	143,512.07	
	2026 Estimated Revenue	100,655.00	2027 Revenue	55,050.00	
	2026 Estimated Expense	41,100.00	<u>2027 Expense</u>	<u>62,000.00</u>	
	Ending Balance-2026	143,512.07	End Balance	136,562.07	

DCF - Drug Court Fund-033
Administration - Administration-01

		<u>2026 Request</u>	<u>2026 Estimate</u>	<u>Variance</u>	<u>2027 Request</u>
REVENUE					
Fees					
033-01-4310	Fees	70.00	80.00	(10.00)	70.00
033-01-4350	Interest	<u>5.00</u>	<u>4.50</u>	<u>0.50</u>	<u>5.00</u>
	Total Fees	<u>75.00</u>	<u>84.50</u>	<u>(9.50)</u>	<u>75.00</u>
	Total	75.00	84.50	(9.50)	75.00
EXPENDITURES					
Operations					
033-01-6140	Expense	0.00	0.00	0.00	0.00
	Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Operations	Total	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
EXPENDITURES					
Recapitulation	Beginning Balance-2026	5,118.58	Balance 2027	5,203.08	
	2026 Estimated Revenue	84.50	2027 Revenue	75.00	
	2026 Estimated Expense	0.00	<u>2027 Expense</u>	<u>0.00</u>	
	Ending Balance-2026	5,203.08	End Balance	5,278.08	

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

DSF - Document Storage Fund-015
Circuit Clerk - Circuit Clerk-013

		2026 Request	2026 Estimate	Variance	2027 Request
REVENUE					
Fees					
015-013-4310	Fees	25,000.00	23,000.00	2,000.00	24,000.00
015-013-4350	Interest	75.00	90.00	(15.00)	75.00
	Total Fees	<u>25,075.00</u>	<u>23,090.00</u>	<u>1,985.00</u>	<u>24,075.00</u>
	Total	25,075.00	23,090.00	1,985.00	24,075.00
EXPENDITURES					
Operations					
015-013-6395	Transfers	<u>40,000.00</u>	<u>33,000.00</u>	<u>7,000.00</u>	<u>35,000.00</u>
	Total	<u>40,000.00</u>	<u>33,000.00</u>	<u>7,000.00</u>	<u>35,000.00</u>
Recapitulation	Beginning Balance-2026	59,105.67	Balance 2027	49,195.67	
	2026 Estimated Revenue	23,090.00	2027 Revenue	24,075.00	
	2026 Estimated Expense	33,000.00	2027 Expense	<u>35,000.00</u>	
	Ending Balance-2026	49,195.67	End Balance	38,270.67	

ECF - E-Citation Fund-034
Circuit Clerk - Circuit Clerk-013

		2026 Request	2026 Estimate	Variance	2027 Request
REVENUE					
Fees					
034-013-4310	Fees	6,700.00	6,010.00	690.00	6,200.00
034-013-4350	Interest	50.00	60.00	(10.00)	50.00
	Total Fees	<u>6,750.00</u>	<u>6,070.00</u>	<u>680.00</u>	<u>6,250.00</u>
	Total	6,750.00	6,070.00	680.00	6,250.00
EXPENDITURES					
Operations					
034-013-6140	Expense	5,200.00	4,000.00	1,200.00	5,200.00
034-013-6395	Transfers	<u>15,000.00</u>	<u>10,000.00</u>	<u>5,000.00</u>	<u>15,000.00</u>
	Total	<u>20,200.00</u>	<u>14,000.00</u>	<u>6,200.00</u>	<u>20,200.00</u>
	Total	20,200.00	14,000.00	6,200.00	20,200.00
EXPENDITURES					
Recapitulation	Beginning Balance-2026	45,875.56	Balance 2027	37,945.56	
	2026 Estimated Revenue	6,070.00	2027 Revenue	6,250.00	
	2026 Estimated Expense	14,000.00	2027 Expense	<u>20,200.00</u>	
	Ending Balance-2026	37,945.56	End Balance	23,995.56	

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

GIS - Geographic Information System Fund-
016
Administration - Administration-01

			2026 Request	2026 Estimate	Variance	2027 Request
REVENUE						
Fees						
016-01-4310	Fees		50,000.00	56,920.00	(6,920.00)	55,000.00
016-01-4350	Interest		<u>400.00</u>	<u>650.00</u>	<u>(250.00)</u>	<u>500.00</u>
	Total Fees		<u>50,400.00</u>	<u>57,570.00</u>	<u>(7,170.00)</u>	<u>55,500.00</u>
	Total		50,400.00	57,570.00	(7,170.00)	55,500.00
EXPENDITURES						
Salaries and						
016-01-5020	Salary Department Head		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total		0.00	0.00	0.00	0.00
Operations						
016-01-6140	Expense		<u>40,000.00</u>	<u>24,500.00</u>	<u>15,500.00</u>	<u>40,000.00</u>
	Total		<u>40,000.00</u>	<u>24,500.00</u>	<u>15,500.00</u>	<u>40,000.00</u>
Operations	Total		40,000.00	24,500.00	15,500.00	40,000.00
EXPENDITURES						
Recapitulation	Beginning Balance-2026		288,583.13	Balance 2027	321,653.13	
	2026 Estimated Revenue		57,570.00	2027 Revenue	55,500.00	
	2026 Estimated Expense		24,500.00	2027 Expense	<u>40,000.00</u>	
	Ending Balance-2026		321,653.13	End Balance	337,153.13	

IMR-Illinois Municipal Retirement Fund-010
Administration - Administration - 01

			2026 Request	2026 Estimate	Variance	2027 Request
REVENUE						
Tax Revenue						
010-01-4005	Taxes Property		700,000.00	700,700.00	(700.00)	700,000.00
010-01-4010	Tax Privilege		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Tax		700,000.00	700,700.00	(700.00)	700,000.00
Fees						
010-01-4350	Interest		<u>5,000.00</u>	<u>22,700.00</u>	<u>(17,700.00)</u>	<u>10,000.00</u>
	Total Fees		5,000.00	22,700.00	(17,700.00)	10,000.00
Other Revenue						
010-01-4805	Miscellaneous		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Other		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Revenue	Total		705,000.00	723,400.00	(18,400.00)	710,000.00
EXPENDITURES						
Salaries and						
Administration	010-01-5110	IMRF Employer'S Share	<u>700,000.00</u>	<u>533,000.00</u>	<u>167,000.00</u>	<u>700,000.00</u>
	Total		<u>700,000.00</u>	<u>533,000.00</u>	<u>167,000.00</u>	<u>700,000.00</u>
Salaries and Administration	Total		700,000.00	533,000.00	167,000.00	700,000.00
Recapitulation						
	Beginning Balance-2026		1,632,283.79	Balance 2027	1,822,683.79	
	2026 Estimated Revenue		723,400.00	2027 Revenue	710,000.00	
	2026 Estimated Expense		533,000.00	2027 Expense	<u>700,000.00</u>	
	Ending Balance-2026		1,822,683.79	End Balance	1,832,683.79	

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

IND - Indemnity Fund-017

Treasurer's Office - Treasurer's Office-27

			2026 Request	2026 Estimate	Variance	2027 Request
REVENUE						
Fees						
017-27-4310	Fees		7,000.00	5,000.00	2,000.00	7,000.00
017-27-4350	Interest		<u>75.00</u>	<u>100.00</u>	<u>(25.00)</u>	<u>75.00</u>
	Total Fees		<u>7,075.00</u>	<u>5,100.00</u>	<u>1,975.00</u>	<u>7,075.00</u>
	Total		<u>7,075.00</u>	<u>5,100.00</u>	<u>1,975.00</u>	<u>7,075.00</u>
EXPENDITURES						
Operations						
017-27-6140	Expense		10,000.00	0.00	10,000.00	10,000.00
017-27-6395	Transfers		<u>5,000.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>5,000.00</u>
	Total		<u>15,000.00</u>	<u>0.00</u>	<u>15,000.00</u>	<u>15,000.00</u>
	Total		<u>15,000.00</u>	<u>0.00</u>	<u>15,000.00</u>	<u>15,000.00</u>
Recapitulation	Beginning Balance-2026		108,135.28	Balance 2027	113,235.28	
	2026 Estimated Revenue		5,100.00	2027 Revenue	7,075.00	
	2026 Estimated Expense		0.00	2027 Expense	<u>15,000.00</u>	
	Ending Balance-2026		113,235.28	End Balance	105,310.28	

JSF - Judicial Security Fund-018
Administration - Administration-U1

			2026 Request	2026 Estimate	Variance	2027 Request
REVENUE						
Fees						
018-01-4310	Fees		35,000.00	32,800.00	2,200.00	35,000.00
018-01-4350	Interest		<u>30.00</u>	<u>60.00</u>	<u>(30.00)</u>	<u>30.00</u>
	Total Fees		<u>35,030.00</u>	<u>32,860.00</u>	<u>2,170.00</u>	<u>35,030.00</u>
	Total		<u>35,030.00</u>	<u>32,860.00</u>	<u>2,170.00</u>	<u>35,030.00</u>
EXPENDITURES						
Operations						
018-01-6395	Transfers		40,000.00	40,000.00	0.00	40,000.00
	Total		<u>40,000.00</u>	<u>40,000.00</u>	<u>0.00</u>	<u>40,000.00</u>
Operations	Total		<u>40,000.00</u>	<u>40,000.00</u>	<u>0.00</u>	<u>40,000.00</u>
EXPENDITURES						
Recapitulation	Beginning Balance-2026		33,577.13	Balance 2027	26,437.13	
	2026 Estimated Revenue		32,860.00	2027 Revenue	35,030.00	
	2026 Estimated Expense		40,000.00	2027 Expense	<u>40,000.00</u>	
	Ending Balance-2026		26,437.13	End Balance	21,467.13	

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

LLF - Law Library Fund-019
Administration - Administration-01

			2026 Request	2026 Estimate	Variance	2027 Request
REVENUE						
Fees						
019-01-4310	Fees		<u>3,000.00</u>	<u>4,250.00</u>	<u>(1,250.00)</u>	<u>4,000.00</u>
	Total Fees		<u>3,000.00</u>	<u>4,250.00</u>	<u>(1,250.00)</u>	<u>4,000.00</u>
	Total		<u>3,000.00</u>	<u>4,250.00</u>	<u>(1,250.00)</u>	<u>4,000.00</u>
EXPENDITURES						
Operations						
019-01-6140	Expense		<u>3,000.00</u>	<u>1,150.00</u>	<u>1,850.00</u>	<u>3,000.00</u>
019-01-6375	Subscriptions		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total		<u>3,000.00</u>	<u>1,150.00</u>	<u>1,850.00</u>	<u>3,000.00</u>
Operations	Total		<u>3,000.00</u>	<u>1,150.00</u>	<u>1,850.00</u>	<u>3,000.00</u>
EXPENDITURES						
Recapitulation	Beginning Balance-2026		23,892.16	Balance 2027	26,992.16	
	2026 Estimated Revenue		4,250.00	2027 Revenue	4,000.00	
	2026 Estimated Expense		1,150.00	2027 Expense	<u>3,000.00</u>	
	Ending Balance-2026		26,992.16	End Balance	27,992.16	

MCF - Arrestees Medical Costs Fund-020
Administration - Administration-01

			2026 Request	2026 Estimate	Variance	2027 Request
REVENUE						
Fees						
020-01-4310	Fees		<u>1,500.00</u>	<u>1,430.00</u>	<u>70.00</u>	<u>1,400.00</u>
020-01-4350	Interest		<u>3.00</u>	<u>2.00</u>	<u>1.00</u>	<u>3.00</u>
	Total Fees		<u>1,503.00</u>	<u>1,432.00</u>	<u>71.00</u>	<u>1,403.00</u>
	Total		<u>1,503.00</u>	<u>1,432.00</u>	<u>71.00</u>	<u>1,403.00</u>
EXPENDITURES						
Operations						
020-01-6395	Transfers		<u>2,000.00</u>	<u>2,000.00</u>	<u>0.00</u>	<u>1,000.00</u>
	Total		<u>2,000.00</u>	<u>2,000.00</u>	<u>0.00</u>	<u>1,000.00</u>
Operations	Total		<u>2,000.00</u>	<u>2,000.00</u>	<u>0.00</u>	<u>1,000.00</u>
EXPENDITURES						
Recapitulation	Beginning Balance-2026		1,121.55	Balance 2027	553.55	
	2026 Estimated Revenue		1,432.00	2027 Revenue	1,403.00	
	2026 Estimated Expense		2,000.00	2027 Expense	<u>1,000.00</u>	
	Ending Balance-2026		553.55	End Balance	956.55	

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

*MFT - County Motor Fuel Account-003
Highway Department-05*

			2026 Request	2026 Estimate	Variance	2027 Request
REVENUE						
003-05-4040	Tax Miscellaneous		400,000.00	407,540.00	(7,540.00)	600,000.00
003-05-4350	Interest		2,000.00	2,400.00	(400.00)	2,000.00
003-05-4805	Miscellaneous		75,000.00	52,900.00	22,100.00	75,000.00
	Total Fees		477,000.00	462,840.00	14,160.00	677,000.00
	Total		477,000.00	462,840.00	14,160.00	677,000.00
EXPENDITURES						
Salaries and						
Administration						
003-05-5020	Salary Department Head		117,000.00	124,220.00	(7,220.00)	138,000.00
	Total		117,000.00	124,220.00	(7,220.00)	138,000.00
Salaries and Administration						
Operations						
003-05-6230	Maintenance		850,000.00	247,800.00	602,200.00	900,000.00
	Total		850,000.00	247,800.00	602,200.00	900,000.00
Operations						
	Total		967,000.00	372,020.00	594,980.00	1,038,000.00
EXPENDITURES						
Recapitulation	Beginning Balance-2026	1,029,026.38	Balance 2027	1,119,846.38		
	2026 Estimated Revenue	462,840.00	2027 Revenue	677,000.00		
	2026 Estimated Expense	372,020.00	2027 Expense	1,038,000.00		
	Ending Balance-2026	1,119,846.38	End Balance	758,846.38		

*MFU - Matching Fund-009
Highway Department-05*

			2026 Request	2026 Estimate	Variance	2027 Request
REVENUE						
Tax Revenue						
009-05-4005	Taxes Property		170,000.00	168,000.00	2,000.00	200,000.00
009-05-4010	Tax Privilege		0.00	0.00	0.00	0.00
	Total Tax		170,000.00	168,000.00	2,000.00	200,000.00
Revenue						
	Fees					
009-05-4350	Interest		1,200.00	9,400.00	(8,200.00)	1,200.00
	Total Fees		1,200.00	9,400.00	(8,200.00)	1,200.00
	Total		171,200.00	177,400.00	(6,200.00)	201,200.00
EXPENDITURES						
Operations						
009-05-6235	Matching Funds		320,000.00	15,000.00	305,000.00	500,000.00
	Total		320,000.00	15,000.00	305,000.00	500,000.00
Operations						
	Total		320,000.00	15,000.00	305,000.00	500,000.00
EXPENDITURES						
Recapitulation	Beginning Balance-2026	508,383.85	Balance 2027	670,783.85		
	2026 Estimated Revenue	177,400.00	2027 Revenue	201,200.00		
	2026 Estimated Expense	15,000.00	2027 Expense	500,000.00		
	Ending Balance-2026	670,783.85	End Balance	371,983.85		

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

MHI - Mason County Health Insurance
Fund-051
Administration - Administration-UI

			2026 Request	2026 Estimate	Variance	2027 Request
REVENUE						
Fees						
051-01-4345	Health Insurance Reimb		3,000,000.00	2,537,650.00	462,350.00	2,300,000.00
051-01-4350	Interest		130.00	100.00	30.00	150.00
051-01-4805	Miscellaneous		0.00	0.00	0.00	0.00
	Total Fees		3,000,130.00	2,537,750.00	462,380.00	2,300,150.00
	Total Other		3,000,130.00	2,537,750.00	462,380.00	2,300,150.00
Revenue						
EXPENDITURES						
Operations						
051-01-6250	Medical Claims		2,200,000.00	2,060,000.00	140,000.00	2,300,000.00
051-01-6265	Miscellaneous (ReIns)		500,000.00	90,970.00	409,030.00	250,000.00
	Total		2,700,000.00	2,150,970.00	549,030.00	2,550,000.00
Operations						
	Total		2,700,000.00	2,150,970.00	549,030.00	2,550,000.00
EXPENDITURES						
Recapitulation						
	Beginning Balance-2026		49,050.22	Balance 2027	435,830.22	
	2026 Estimated Revenue		2,537,750.00	2027 Revenue	2,300,150.00	
	2026 Estimated Expense		2,150,970.00	2027 Expense	2,550,000.00	
	Ending Balance-2026		435,830.22	End Balance	185,980.22	

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

PRB - Probation Act-022
Administration - Administration-01

			2026 Request	2027 Estimate	Variance	2027 Request
REVENUE						
Fees						
022-01-4310	Fees		40,000.00	41,280.00	(1,280.00)	40,000.00
022-01-4350	Interest		5,000.00	10,540.00	(5,540.00)	7,500.00
	Total Fees		<u>45,000.00</u>	<u>51,820.00</u>	<u>(6,820.00)</u>	<u>47,500.00</u>
	Total		<u>45,000.00</u>	<u>51,820.00</u>	<u>(6,820.00)</u>	<u>47,500.00</u>
EXPENDITURES						
Operations						
022-01-6395	Transfers		<u>15,000.00</u>	<u>8,300.00</u>	<u>6,700.00</u>	<u>15,000.00</u>
	Total		<u>15,000.00</u>	<u>8,300.00</u>	<u>6,700.00</u>	<u>15,000.00</u>
Operations						
	Total		15,000.00	8,300.00	6,700.00	15,000.00
EXPENDITURES						
Recapitulation	Beginning Balance-2026	525,804.30	Balance 2027	569,324.30		
	2026 Estimated Revenue	51,820.00	2027 Revenue	47,500.00		
	2026 Estimated Expense	8,300.00	2027 Expense	<u>15,000.00</u>		
	Ending Balance-2026	569,324.30	End Balance	601,824.30		

RAF - Recorder's Auto Fund-024
County Clerk - County Clerk-06

			2026 Request	2026 Estimate	Variance	2027 Request
REVENUE						
Fees						
024-06-4310	Fees		75,000.00	80,350.00	(5,350.00)	75,000.00
024-06-4350	Interest		<u>150.00</u>	<u>250.00</u>	<u>(100.00)</u>	<u>150.00</u>
Total Fees			<u>75,150.00</u>	<u>80,600.00</u>	<u>(5,450.00)</u>	<u>75,150.00</u>
Total			<u>75,150.00</u>	<u>80,600.00</u>	<u>(5,450.00)</u>	<u>75,150.00</u>
EXPENDITURES						
Operations						
024-06-6130	Equipment		0.00	0.00	0.00	0.00
024-06-6395	Transfers		<u>50,000.00</u>	<u>50,000.00</u>	<u>0.00</u>	<u>40,000.00</u>
Total			<u>50,000.00</u>	<u>50,000.00</u>	<u>0.00</u>	<u>40,000.00</u>
Operations						
Total			50,000.00	50,000.00	0.00	40,000.00
EXPENDITURES						
Recapitulation	Beginning Balance-2026		162,529.90	Balance 2027	193,129.90	
	2026 Estimated Revenue		80,600.00	2027 Revenue	75,150.00	
	2026 Estimated Expense		50,000.00	2027 Expense	<u>40,000.00</u>	
	Ending Balance-2026		193,129.90	End Balance	228,279.90	

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

SAA-States Attorney Automation Fund-035
Administration - Administration-01

		2026 Request	2026 Estimate	Variance	2027 Request
REVENUE					
Fees					
035-01-4310	Fees	500.00	250.00	250.00	300.00
035-01-4350	Interest	<u>10.00</u>	<u>8.00</u>	<u>2.00</u>	<u>10.00</u>
	Total Fees	<u>510.00</u>	<u>258.00</u>	<u>252.00</u>	<u>310.00</u>
	Total	510.00	258.00	252.00	310.00
EXPENDITURES					
Operations					
035-01-6140	Expense	3,000.00	0.00	3,000.00	2,000.00
	Total	<u>3,000.00</u>	<u>0.00</u>	<u>3,000.00</u>	<u>2,000.00</u>
Operations	Total	3,000.00	0.00	3,000.00	2,000.00
EXPENDITURES					
Recapitulation	Beginning Balance-2026	8,910.92	Balance 2027	9,168.92	
	2026 Estimated Revenue	258.00	2027 Revenue	310.00	
	2026 Estimated Expense	0.00	2027 Expense	<u>2,000.00</u>	
	Ending Balance-2026	9,168.92	End Balance	7,478.92	

SAF - States Attorney's Fund-025
Administration - Administration-01

		2026 Request	2026 Estimate	Variance	2027 Request
REVENUE					
Fees					
025-01-4310	Fees	500.00	9,500.00	(9,000.00)	500.00
025-01-4350	Interest	<u>10.00</u>	<u>15.00</u>	<u>(5.00)</u>	<u>10.00</u>
	Total Fees	510.00	9,515.00	(9,005.00)	510.00
Other Revenue					
025-01-4805	Miscellaneous Receipts	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Revenue	Total	510.00	9,515.00	(9,005.00)	510.00
EXPENDITURES					
Operations					
025-01-6140	Expense	5,000.00	9,500.00	(4,500.00)	5,000.00
025-01-6265	Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total	<u>5,000.00</u>	<u>9,500.00</u>	<u>(4,500.00)</u>	<u>5,000.00</u>
Operations	Total	5,000.00	9,500.00	(4,500.00)	5,000.00
EXPENDITURES					
Recapitulation	Beginning Balance-2026	10,486.89	Balance 2027	10,501.89	
	2026 Estimated Revenue	9,515.00	2027 Revenue	510.00	
	2026 Estimated Expense	9,500.00	2027 Expense	<u>5,000.00</u>	
	Ending Balance-2026	10,501.89	End Balance	6,011.89	

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

SSF - Social Security Fund-026
Administration - Administration-01

			2026 Request	2026 Estimate	Variance	2027 Request
Revenue	REVENUE					
	Tax Revenue					
	026-01-4005	Taxes Property	335,000.00	330,000.00	5,000.00	370,000.00
	026-01-4010	Tax Privilege	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Tax		335,000.00	330,000.00	5,000.00	370,000.00
	Fees					
	026-01-4350	Interest	1,000.00	1,000.00	0.00	1,500.00
	026-01-4805	Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total Fees		<u>1,000.00</u>	<u>1,000.00</u>	<u>0.00</u>	<u>1,500.00</u>
	Total		336,000.00	331,000.00	5,000.00	371,500.00
Administration	EXPENDITURES					
	Salaries and					
	026-01-5090	Social Security Employer's Share	<u>386,000.00</u>	<u>385,000.00</u>	<u>1,000.00</u>	<u>398,000.00</u>
	Total		386,000.00	385,000.00	1,000.00	398,000.00
	Operations					
	026-01-6265	Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total		386,000.00	385,000.00	1,000.00	398,000.00
	EXPENDITURES					
	Salaries and					
Recapitulation	Beginning Balance-2026		232,094.41	Balance 2027	178,094.41	
	2026 Estimated Revenue		331,000.00	2027 Revenue	371,500.00	
	2026 Estimated Expense		385,000.00	2027 Expense	<u>398,000.00</u>	
	Ending Balance-2026		178,094.41	End Balance	151,594.41	

TAF - Treasurer's Automation Fund-027
Treasurer-27

			2026 Request	2026 Estimate	Variance	2027 Request
REVENUE						
Fees						
027-27-4310	Fees		3,500.00	100.00	3,400.00	3,500.00
027-27-4350	Interest		<u>50.00</u>	<u>50.00</u>	<u>0.00</u>	<u>50.00</u>
	Total Fees		3,550.00	150.00	3,400.00	3,550.00
Other Revenue						
027-27-4805	Miscellaneous Recelpts		50.00	0.00	<u>50.00</u>	50.00
	Total Other		<u>50.00</u>	<u>0.00</u>	<u>50.00</u>	<u>50.00</u>
Revenue						
	Total		3,600.00	150.00	3,450.00	3,600.00
EXPENDITURES						
Operations						
027-27-6140	Expense		<u>20,000.00</u>	<u>1,000.00</u>	<u>19,000.00</u>	<u>20,000.00</u>
	Total		<u>20,000.00</u>	<u>1,000.00</u>	<u>19,000.00</u>	<u>20,000.00</u>
Operations						
	Total		<u>20,000.00</u>	<u>1,000.00</u>	<u>19,000.00</u>	<u>20,000.00</u>
EXPENDITURES						
Recapitulation	Beginning Balance-2026		51,025.97	Balance 2027	50,175.97	
	2026 Estimated Revenue		150.00	2027 Revenue	3,600.00	
	2026 Estimated Expense		<u>1,000.00</u>	2027 Expense	<u>20,000.00</u>	
	Ending Balance-2026		50,175.97	End Balance	33,775.97	

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

TMF - Township MFT Fund-004
Highway Department-05

		2026 Request	2026 Estimate	Variance	2027 Request
REVENUE					
004-05-4040	Tax Miscellaneous	1,500,000.00	1,800,000.00	(300,000.00)	1,700,000.00
004-05-4350	Interest	5,800.00	6,700.00	(900.00)	6,000.00
004-05-4355	Township Reimbursements	0.00	0.00	0.00	0.00
004-05-4805	Miscellaneous	0.00	178,245.00	(178,245.00)	0.00
	Total Fees	1,505,800.00	1,984,945.00	(479,145.00)	1,706,000.00
	Total	1,505,800.00	1,984,945.00	(479,145.00)	1,706,000.00
EXPENDITURES					
Operations					
004-05-6230	Maintenance	2,500,000.00	1,090,000.00	1,410,000.00	2,500,000.00
	Total	2,500,000.00	1,090,000.00	1,410,000.00	2,500,000.00
Operations	Total	2,500,000.00	1,090,000.00	1,410,000.00	2,500,000.00
EXPENDITURES					
Recapitulation	Beginning Balance-2026	2,489,363.65	Balance 2027	3,384,308.65	
	2026 Estimated Revenue	1,984,945.00	2027 Revenue	1,706,000.00	
	2026 Estimated Expense	1,090,000.00	2027 Expense	2,500,000.00	
	Ending Balance-2026	3,384,308.65	End Balance	2,590,308.65	

VAF - Veteran's Assistance Fund-029
Administration - Administration-01

		2026 Request	2026 Estimate	Variance	2027 Request
REVENUE					
Tax Revenue					
029-01-4005	Taxes Property	35,700.00	35,000.00	700.00	40,000.00
	Total Tax	35,700.00	35,000.00	700.00	40,000.00
Revenue					
Fees					
029-01-4350	Interest	100.00	150.00	(50.00)	150.00
	Total Fees	100.00	150.00	(50.00)	150.00
	Total	35,800.00	35,150.00	650.00	40,150.00
EXPENDITURES					
Operations					
029-01-6395	Transfers	83,100.00	58,325.00	24,775.00	80,500.00
	Total	83,100.00	58,325.00	24,775.00	80,500.00
Operations	Total	83,100.00	58,325.00	24,775.00	80,500.00
EXPENDITURES					
Recapitulation	Beginning Balance-2026	109,294.15	Balance 2027	86,119.15	
	2026 Estimated Revenue	35,150.00	2027 Revenue	40,150.00	
	2026 Estimated Expense	58,325.00	2027 Expense	80,500.00	
	Ending Balance-2026	86,119.15	End Balance	45,769.15	

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

VTF-Vital Automation Fund-028
County Clerk - County Clerk - 06

		<u>2026 Request</u>	<u>2026 Estimate</u>	<u>Variance</u>	<u>2027 Request</u>
REVENUE					
028-06-4310	Fees	4,000.00	3,600.00	400.00	4,000.00
028-06-4350	Interest	<u>2.00</u>	<u>5.00</u>	<u>(3.00)</u>	<u>1.50</u>
	Total Fees	4,002.00	3,605.00	397.00	4,001.50
EXPENDITURES					
Operations					
028-06-6395	Transfers	<u>3,000.00</u>	<u>4,000.00</u>	<u>(1,000.00)</u>	<u>3,000.00</u>
	Total	3,000.00	4,000.00	(1,000.00)	3,000.00
Operations	Total				
EXPENDITURES					
	Beginning Balance-2026	816.46	Balance 2027	421.46	
	2026 Estimated Revenue	3,605.00	2027 Revenue	4,001.50	
	2026 Estimated Expense	4,000.00	2027 Expense	<u>3,000.00</u>	
	Ending Balance-2026	421.46	End Balance	1,422.96	

Opioid Remediation Fund-037
Administration-01

		<u>2026 Request</u>	<u>2026 Estimate</u>	<u>Variance</u>	<u>2027 Request</u>
REVENUE					
Fees					
037-01-4310	Fees	0.00	16,700.00	(16,700.00)	0.00
037-01-4350	Interest	100.00	200.00	(100.00)	100.00
	Total Fees	<u>100.00</u>	<u>16,900.00</u>	<u>(16,800.00)</u>	<u>100.00</u>
	Total REVENUE	100.00	16,900.00	(16,800.00)	100.00
EXPENDITURES					
037-01-6140	Expense	<u>110,000.00</u>	<u>22,600.00</u>	<u>87,400.00</u>	<u>87,400.00</u>
	Total	<u>110,000.00</u>	<u>22,600.00</u>	<u>87,400.00</u>	<u>87,400.00</u>
Operations	Total	110,000.00	22,600.00	87,400.00	87,400.00
EXPENDITURES					
Recapitulation					
	Beginning Balance-2026	111,194.14	Balance 2027	105,494.14	
	2026 Estimated Revenue	16,900.00	2027 Revenue	100.00	
	2026 Estimated Expense	22,600.00	<u>2027 Expense</u>	<u>87,400.00</u>	
	Ending Balance-2026	105,494.14	End Balance	18,194.14	

Public Defender Fund-038
Administration-01

		<u>2026 Request</u>	<u>2026 Estimate</u>	<u>Variance</u>	<u>2027 Request</u>
REVENUE					
Fees					
038-01-4305	Grants	0.00	97,505.00	(97,505.00)	0.00
038-01-4350	Interest	<u>2.00</u>	<u>160.00</u>	<u>(158.00)</u>	<u>2.00</u>
	Total Fees	2.00	97,665.00	(97,663.00)	2.00
	Total REVENUE	2.00	97,665.00	(97,663.00)	2.00
EXPENDITURES					
038-01-6140	Expense	<u>105,000.00</u>	<u>4,000.00</u>	<u>101,000.00</u>	<u>60,200.00</u>
	Total Expenditures	105,000.00	4,000.00	101,000.00	60,200.00
Recapitulation					
	Beginning Balance-2026	85,077.27	Balance 2027	178,742.27	
	2026 Estimated Revenue	97,665.00	2027 Revenue	2.00	
	2026 Estimated Expense	4,000.00	<u>2027 Expense</u>	<u>60,200.00</u>	
	Ending Balance-2026	178,742.27	End Balance	118,544.27	

MASON COUNTY
2027 Budget and Appropriation Ordinance
From 12/1/2026 Through 11/30/2027

Coal Transition Fund-039
Administration-01

		<u>2026 Request</u>	<u>2026 Estimate</u>	<u>Variance</u>	<u>2027 Request</u>
REVENUE					
Fees					
039-01-4305	Grants	388,000.00	0.00	388,000.00	0.00
039-01-4350	Interest	<u>20.00</u>	<u>1.00</u>	<u>19.00</u>	<u>20.00</u>
Total Fees		388,020.00	1.00	388,019.00	20.00
Total REVENUE		388,020.00	1.00	388,019.00	20.00
EXPENDITURES					
039-01-6140	Expense	388,000.00	0.00	388,000.00	0.00
Total Operations		<u>388,000.00</u>	<u>0.00</u>	<u>388,000.00</u>	<u>0.00</u>
Total Expenditures		<u>388,000.00</u>	<u>0.00</u>	<u>388,000.00</u>	<u>0.00</u>
Recapitulation					
	Beginning Balance-2026	682.89	Balance 2027	683.89	
	2026 Estimated Revenue	1.00	2027 Revenue	20.00	
	2026 Estimated Expense	0.00	<u>2027 Expense</u>	<u>0.00</u>	
	Ending Balance-2026	683.89	End Balance	703.89	

Statement of Salary, Wage, Stipend, or Other Compensation

Pursuant to 55 ILCS 5/6-1006(f), following is a statement of any bonuses or increases in any salary, wage, stipend, or other form of compensation that is not subject to a collective bargaining agreement.

Elected Officers: Salaries of the Treasurer, Supervisor of Assessments, County Clerk, and Circuit Clerk are established by resolution of the county board prior to the officer taking office and such salaries will receive a 5% increase in 2027. Clerical: Eighteen clerical staff members of the county are covered by an improved wage scale, and a 3% increase has been applied to such wage scale in the 2027 budget. Probation Officers: Salaries of the three probation officers are established by the county board with a recommendation from the Illinois Courts and such officers will receive an increase this year. The Sheriff's Mechanic will receive a 3% increase. The County Engineer will receive an increase for the remainder of his term, approved by the Finance Committee. The County Health Department has budgeted sufficient funds to consider a discretionary bonus to be paid near the end of the fiscal year in an amount comparable to the CPI.

RESOLUTION FOR ADOPTION OF ANNUAL APPROPRIATION

Adopted and passed the foregoing appropriations by a roll call vote of and by the County Board of Mason County, Illinois at the September session recessed this 13th day of October, 2026.

DOROTHY KREILING, County Board Vice Chairman

ATTEST:

SUMMER R. BROWN, County Clerk

