

**Annual Operating Budget
For the Fiscal Year
2007-2008**



The County of Kendall, Illinois

The County of Kendall
Annual
Operating Budget

Fiscal Year
2007-2008

December 1, 2007 - November 30, 2008

ADOPTED November 29, 2007

COUNTY BOARD

John Church, Chairman

John Purcell, Finance Chair

Jessie Hafenrichter, Finance Committee

Pam Parr, Finance Committee

Bill Wykes, Finance Committee

Anne Vickery

Robert Davidson

Kay Hatcher

Nancy Martin

Jeff Wehrli

Jeff Wilkins

County Administrator

Jill Ferko

County Treasurer

Tawnya Mack

Echols, Mack & Associates, Auditor

Kendall County

Elected & Appointed Officials

ELECTED OFFICIALS

Rebecca Morganegg, Clerk of the Circuit Court
Rennetta Mickelson, Clerk & Recorder
Kenneth Toftoy, Coroner
Paul Nordstrom, Regional Office of Education
Richard Randall, Sheriff
Eric Weis, State's Attorney
Jill Ferko, Treasurer

APPOINTED DEPARTMENT HEADS

Jeff Wilkins, County Administrator
Christine Johnson, Animal Control
David Thompson, Assessments
Terry Tichava, EMA
Jim Smiley, Facilities Management
Cheryl Johnson, Health & Human Services
Fran Klaas, Highway
David Farris, Director, Ken Com
Jerry Dudgeon, Planning, Building & Zoning
Tina Varney, Probation/Court Services
Victoria Chuffo, Public Defender
Stan Laken, Technology Services

Kendall County

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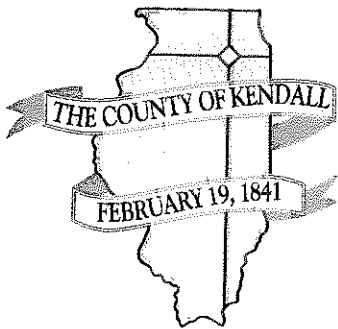
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KENDALL COUNTY BOARD

111 West Fox Street
Yorkville, Illinois 60560-1498
(630) 553-4171
FAX (630) 553-4214

November 26, 2007

LETTER OF BUDGET ANALYSIS - FY 2008
KENDALL COUNTY, ILLINOIS

Honorable Chair and County Board Members:

I am pleased to present the Fiscal Year 2008 Budget. This document includes projections for the fiscal year beginning December 1, 2007 and ending November 30, 2008. Historical profiles of funds have been included, along with narratives describing each department in the General Fund, Levy Funds, Special Revenue Funds, Capital and Reserve Funds.

The County budget is a tool to guide the community, as represented by the Chairman and County Board Members, into a management plan that fully embodies sound principles of accounting and financial management held by the Governmental Accounting Standards Board. The County budget is prepared in a format in compliance with the Government Finance Officers Association of the United States and Canada's Certificate of Recognition for Budget Preparation.

The FY 2007-2008 Budget presents a sound financial plan embodying the County's disciplined approach to spending and dedication to its vision and mission statements and continuous improvement of the community. The budget will be strictly monitored and reported over the next fiscal year considering the Board's vision for the county.

I would like to take this opportunity to thank the County Board Chair, County Board Members, Finance Chair, and Finance Committee for their direction and support in the development of this budget document. I would like to extend a special note of appreciation to the department heads as well as the entire County staff for their efforts and contributions to this financial plan.

Respectfully Submitted,

Jeff Wilkins
County Administrator

1. Introduction
2. Literature Review
3. Methodology
4. Results
5. Discussion
6. Conclusion
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BUDGET OVERVIEW - Expenditures by Category

<u>All Funds</u> Category	<u>2008 Est.</u>	<u>% of</u> <u>Total</u>
Buildings & Technology	2,328,408	3%
Judiciary	4,152,797	6%
Highway & Bridge	9,178,690	12%
Customer Service	3,471,028	5%
Building Debt & Capital	26,201,719	36%
Social Services & Health	5,865,975	8%
Benefits & Fixed Costs	9,481,000	13%
Public Safety	12,764,747	17%
Total	73,444,364	100%

GENERAL FUND FY 2008

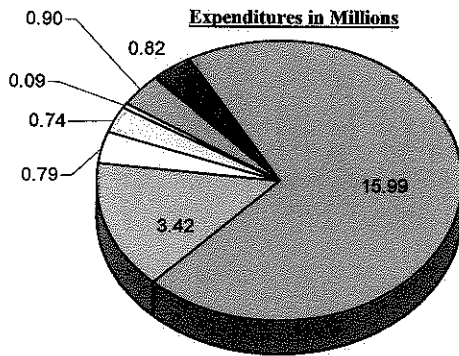
The General Fund Revenue and Expenditures are as follows:

<u>GF Expenditures 2008</u>	<u>\$ (in millions)</u>
Personnel	15.99
Contractual	3.42
Commodities	0.79
Capital	0.74
Other	0.09
Transfers	0.90
Debt	0.82

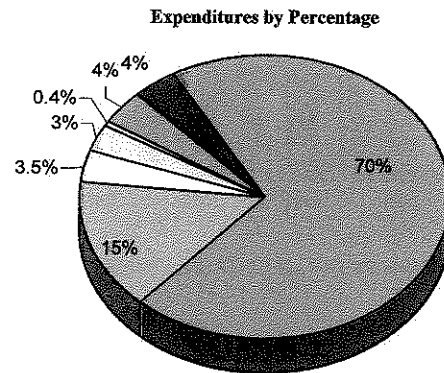
Total (in million \$) 22.73

<u>GF Expenditures</u>	<u>%</u>
Personnel	70%
Contractual	15%
Commodities	3%
Capital	3%
Other	0%
Transfers	4%
Debt	4%

Total 100%



- Personnel
- Contractual
- Commodities
- Capital
- Other
- Transfers
- Debt



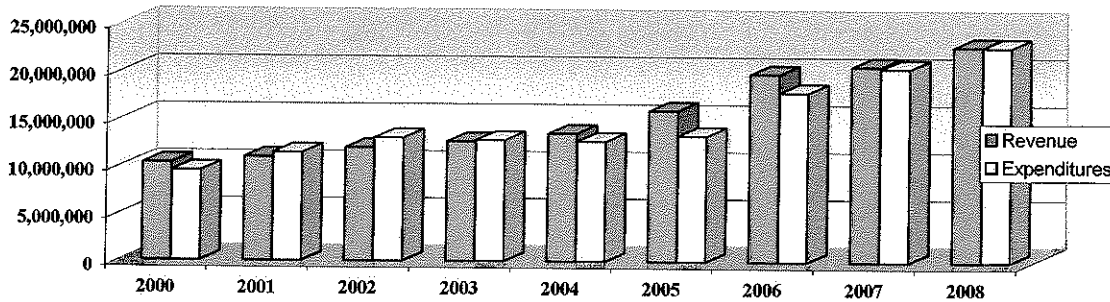
- Personnel
- Contractual
- Commodities
- Capital
- Other
- Transfers
- Debt

Est FY 2008 General Fund revenue sources (\$500,000 or greater) by percentage of total:

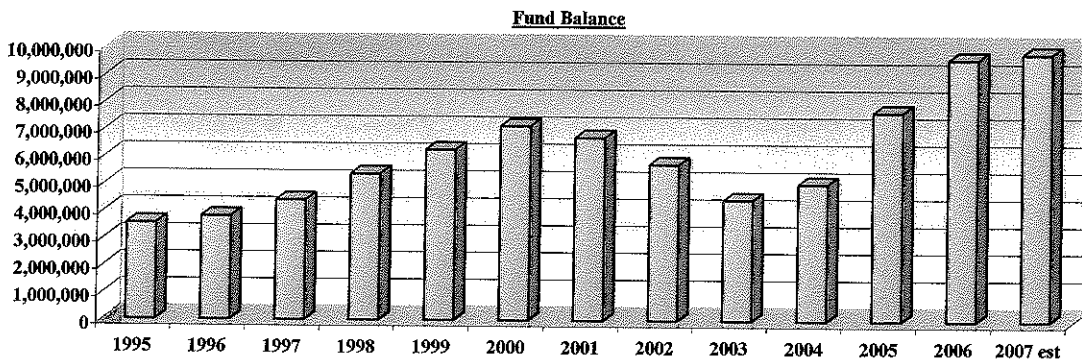
Revenue	2008 Est.	% of Total	Revenue Category	2008 Est.	% of Total
Ad Valorem (Property) Tax	7,931,196	35%	TAXES	14,653,346	64%
Transfers In	2,330,000	10%			
1/4 Cent Sales Tax	2,125,000	9%	LICENSES, PERMITS &		
State Income Tax	2,000,000	9%	FEES	3,908,900	17%
Circuit Clerk Fees	1,080,000	5%			
State Sales Tax	1,020,000	4%	INTEREST	500,000	2%
County Real Estate Transfer Tax	750,000	3%			
Inmate Board & Care	750,000	3%	INTERGOVERNMENTAL	436,100	2%
Health Insurance - FTE portion	650,000	3%			
County Clerk Fees	650,000	3%	MISCELLANEOUS	958,000	4%
Fines & Forfeits	525,000	2%			
Interest Income	500,000	2%	TRANSFERS	2,330,000	10%
Subtotal	20,311,196	89%			
Sources under \$500,000	2,475,150	11%			

Total	22,786,346	100% Total	22,786,346	100%
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General Fund Total Revenue and Expenditures From FY 2000 to FY 2007 are as follows:



General Fund Balance from FY 1995 to FY 2007 are as follows:

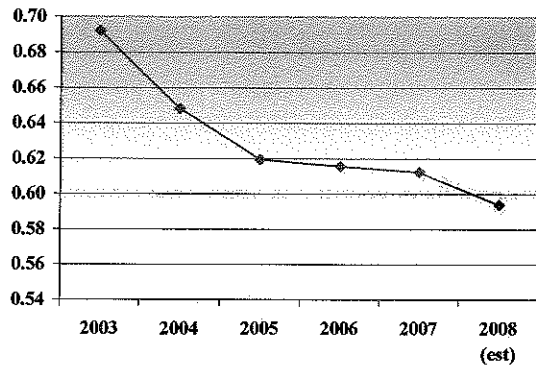


PROPERTY TAX

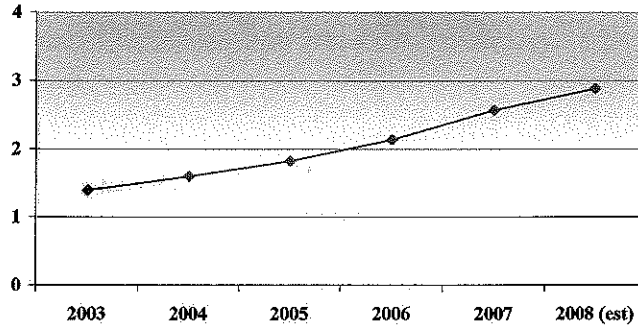
The ad valorem tax is allocated to the following funds:

<u>Fund</u>	<u>FY 2008</u>	<u>%</u>	<u>FY 2007</u>	<u>%</u>	<u>FY 2006</u>	<u>%</u>	<u>FY 2005</u>	<u>%</u>
General Fund	7,931,196	46%	6,400,000	42%	5,290,101	40%	4,798,927	43%
Health & Human Services Fund	706,860	4%	654,500	4%	595,000	5%	555,682	5%
708 Mental Health Fund	817,282	5%	742,500	5%	675,000	5%	566,613	5%
Social Services for Seniors Fund	288,000	2%	264,248	2%	245,000	2%	244,136	2%
Extension Education Fund	167,500	1%	162,000	1%	150,000	1%	136,643	1%
County Highway Fund	1,250,000	7%	800,000	5%	760,000	6%	641,312	6%
County Bridge Fund	600,000	4%	575,000	4%	500,000	4%	475,518	4%
Federal Aid Matching Fund	1,000	0%	350,000	2%	350,000	3%	255,067	2%
IMRF	1,950,000	11%	1,800,000	12%	1,630,000	12%	1,000,227	9%
Social Security	1,150,000	7%	1,105,000	7%	870,000	7%	1,000,227	9%
Liability Insurance Fund	672,000	4%	662,000	4%	662,000	5%	630,380	6%
Tuberculosis Fund	5,000	0%	5,000	0%	5,000	0%	0	0%
PBC Lease Fund	1,241,000	7%	1,147,119	8%	1,354,795	10%	980,186	9%
Veterans Assistance Cms.	303,330	2%	532,000	4%	0	0%	0	0%
Total	17,083,168		15,199,367	100%	13,086,896	100%	11,284,918	100%

County Property Tax Rate



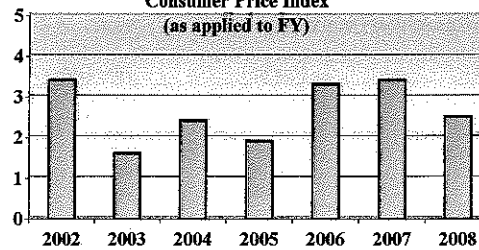
Equalized Assessed Value (in Billions)



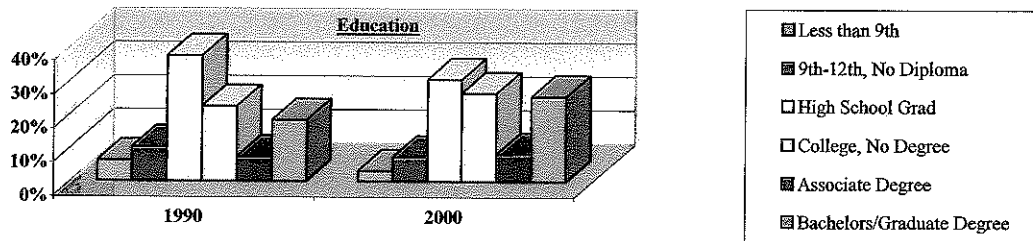
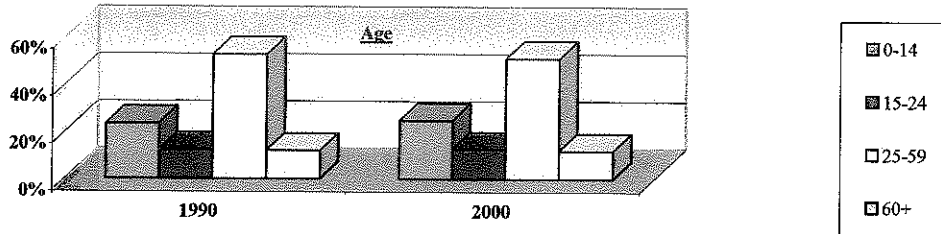
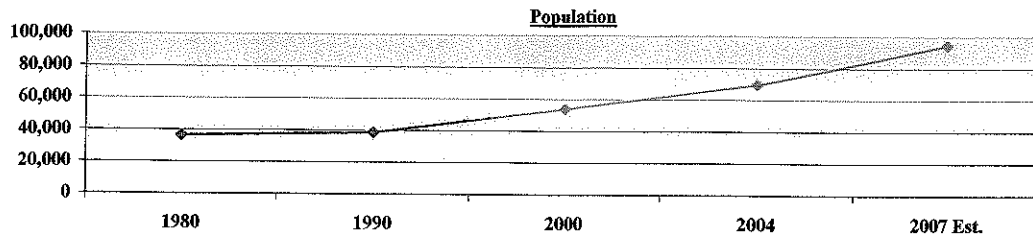
Property Tax Bill - Oswego Village Example

<u>Payable 2007</u>	<u>% of Total</u>	<u>Rate per \$100</u>
County	7.87%	0.5925
Oswego Township	1.02%	0.0766
Forest Preserve	0.40%	0.0299
Oswego School Dist CU 308	67.23%	5.0600
Village of Oswego	1.87%	0.1404
Waubensee JC #516	5.32%	0.4005
Oswego FPD	8.01%	0.6029
Oswego Library District	2.81%	0.2118
Oswego Park District	5.48%	0.4122
TOTAL	100%	7.5268

Consumer Price Index (as applied to FY)



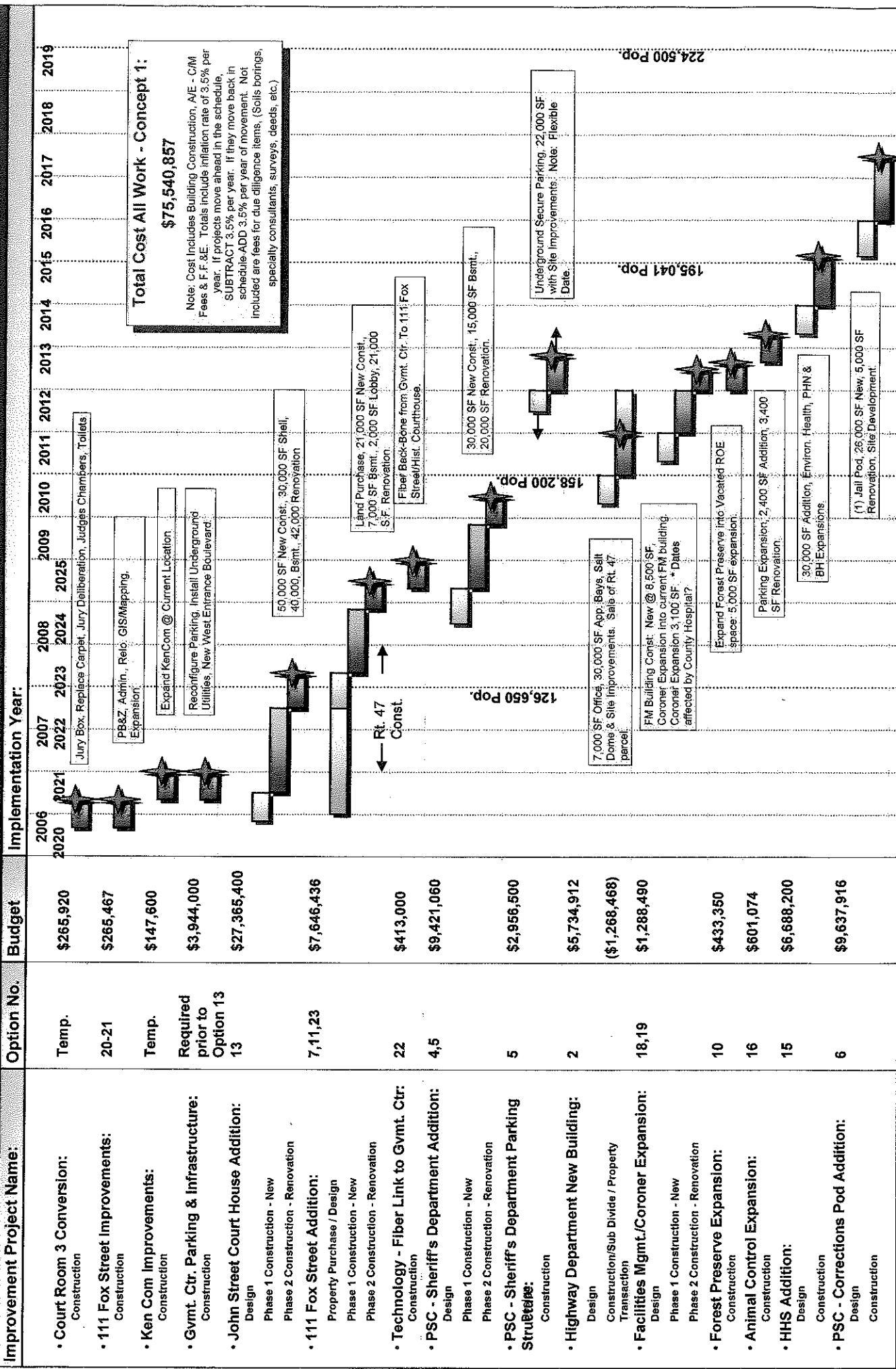
DEMOGRAPHICS



STAFFING INCREASES FOR FY 2008 13.5 new employees

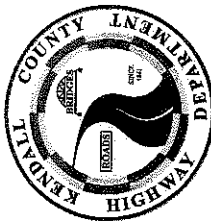
DEPARTMENT	Position	Hire Date
Probation	officer	March
States Attorney	attorney	June
	secretary	June
Circuit Clerk	clerk	December
KenCom	dispatcher	March
	dispatcher	March
	dispatcher	June
Technology	pc tech	Jan
Sheriff	clerk	December
	patrol	April
	patrol	July
	patrol	July
Highway	maintenance	December
Health	PT WIC ast	December

KENDALL COUNTY CAPITAL IMPROVEMENT PLAN: Concept 1



Total Cost All Work - Concept 1:
\$75,540,857

Note: Cost Includes Building Construction, A/E - C/M Fees & F.F.&E. Totals include inflation rate of 3.5% per year. If projects move ahead in the schedule, SUBTRACT 3.5% per year. If they move back in schedule ADD 3.5% per year of movement. Not included are fees for due diligence items, (Soils borings, specialty consultants, surveys, deeds, etc.)



**KENDALL COUNTY HIGHWAY DEPARTMENT
5-YEAR SURFACE TRANSPORTATION PROGRAM
2008 - 2012**

Multiyear Program

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Revised 07/13/07

ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
Fox River Drive	Bridge Replacement	Big Rock Creek Bridge	\$2,100,000	Various w/ MBP	08	2007 Award
Helmar Road	Bridge Replacement	West of Ill. Rte. 47	\$140,000	TBP	08	2007 Award
Plainfield Road	Construction Engineering	Plainfield Rd / Stewart Rd Intersection	\$60,000	ST	08	Per IGA w/ Plainfield
Eldamain Road	Land Acquisition	At Hoover Boy Scout Camp	\$400,000	ST	08	Reimb. General Fund
Eldamain Road	Concrete Pavement	Cummings Dr. to U.S. Rte. 34	\$1,000,000	\$500k ST	08	Pending Adj. Dev.
Eldamain Road	Engineering	Menards to Galena Road	\$400,000	General Fund	08	Pending
Eldamain Road	Phase I Engineering	Ill. Rte. 71 to U.S. Route 34 w/ Bridge	\$750,000	\$150k Co. Br.	08	In Progress
Eldamain Road	Traffic Signal	Eldamain Rd. / Galena Rd. Intersection	\$350,000	ST	08	Spring Letting
Orchard Road	Engineering	BNRR Overpass Widening	\$100,000	Co. Bridge	08	In Progress
Orchard Road	Bridge Widening	BNRR Overpass Widening	\$1,500,000	Co. Br. & ST	08	Spring Letting
Orchard Road	Engineering	U.S. Route 34 to Tuscany Trail	\$400,000	ST	08	2007 Agreement
Orchard Road	Engineering/ Constr.	At Galena Road (East Leg)	\$100,000	ST	08	Spring Letting
Orchard Road	Engineering	Drainage Issues North of BNSF	\$50,000	ST	08	2007 Agreement
Ridge Road	Phase I Engineering	Wheeler Road to Ill. Rte. 126	\$300,000	ST	08	2008 Agreement
Grove Road	Engineering	Reservation Road to Plainfield Road	\$300,000	ST	08	2008 Agreement
Cannonball Trail	Engineering	Unincorporated Bristol	\$200,000	ST	08	2008 Agreement
Plainfield Road	Intersection Imp.	Plainfield Road at Ill. Rte. 126	\$150,000	MFT	08	Spring Letting
Caton Farm Road	Resurfacing	Ill. Rte. 47 to Arbeiter Road	\$1,000,000	\$200k MFT	08	Spring Letting
Galena Road	Resurfacing	Rock Creek Rd. to Ill. Route 47	\$500,000	MFT	08	Spring Letting
Fox Road	Resurfacing	Pavillion Road to Poplar Dr.	\$150,000	MFT	08	Spring Letting
Cannonball Trail	Resurfacing	Bristol to Galena Road	\$100,000	MFT	08	Spring Letting
Grove Road	Microsurfacing	Sherrill Road to Caton Farm Road	\$250,000	MFT	08	Spring Letting
Miscellaneous	Joint Bridge w/ Twp.	Various Township Roadway(s)	\$50,000	Co. Bridge	08	Spring Letting
Miscellaneous	Small Projects	Misc. Land Acquisition / Construction	\$50,000	ST	08	

ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
Caton Farm Road	Engineering	Bridge Replacement west of Arbeiter	\$150,000	Co. Bridge	09	
Eldamain Road	Engineering	Ill. Rte. 71 to U.S. Route 34 w/ Bridge	\$500,000	\$100 Co. Br.	09	
Eldamain Road	Land Acquisition	Ill. Rte. 71 to U.S. Route 34 w/ Bridge	\$1,000,000	\$200k Co. Br.	09	
Eldamain Road	Land Acquisition	Menards to Galena Road	\$500,000	ST	09	
Ridge Road	Land Acquisition	Wheeler Road to Ill. Rte. 126	\$600,000	ST	09	
Grove Road	Engineering	Reservation Road to Plainfield Road	\$300,000	ST	09	
Grove Road	Land Acquisition	Reservation Road to Plainfield Road	\$250,000	ST	09	
Grove Road	Engineering	Consolidate Intersections at Route 126	\$250,000	ST	09	
Cannonball Trail	Land Acquisition	Unincorporated Bristol	\$100,000	ST	09	
Fox River Drive	Intersection Imp.	At Millhurst and River Roads	\$500,000	MFT	09	Spring Letting
Joliet Road	Resurfacing	Lisbon Road to Ill. Rte. 47	\$350,000	MFT	09	Spring Letting
Orchard Road	Pavement Widening	U.S. Route 34 to Tuscan Trail	\$3,000,000	2.0 ST / 1.0 MFT	09	Spring Letting
Miscellaneous	Bridge Replacement	Township Bridge to be Named	\$200,000	TBP	09	Spring Letting
Miscellaneous	Joint Bridge w/ Twp.	Various Township Roadway(s)	\$50,000	Co. Bridge	09	
Miscellaneous	Small Projects	Misc. Land Acquisition / Construction	\$50,000	ST	09	
Van Emmon Road	Engineering	At Ill. Rte. 71	\$100,000	ST	10	
Galena Road	Engineering	At Willowbrook (3-lane section)	\$150,000	ST	10	
Eldamain Road	Land Acquisition	Ill. Rte. 71 to U.S. Route 34 w/ Bridge	\$1,000,000	\$200k Co. Br.	10	
Eldamain Road	Land Acquisition	Menards to Galena Road	\$250,000	ST	10	
Ridge Road	Land Acquisition	Wheeler Road to Ill. Rte. 126	\$400,000	ST	10	
Ridge Road	New Pavement	Wheeler Road to Ill. Rte. 126	\$4,000,000	3.0 ST / 1.0 MFT	10	
Caton Farm Road	Bridge Replacement	East of Schlapp Road	\$2,000,000	\$1.0 CB / \$0.5 ST	10	IGA w/ Joliet
Walker Road	Resurfacing	Ill. Rte. 71 to Ill. Rte. 47	\$800,000	Fed. / \$200k MFT	10	
Joliet Road	Intersection Imp.	At Ill. Rte. 47	\$250,000	\$100k MFT	10	
Miscellaneous	Joint Bridge w/ Twp.	Various Township Roadway(s)	\$50,000	Co. Bridge	10	
Miscellaneous	Small Projects	Misc. Land Acquisition / Construction	\$50,000	ST	10	

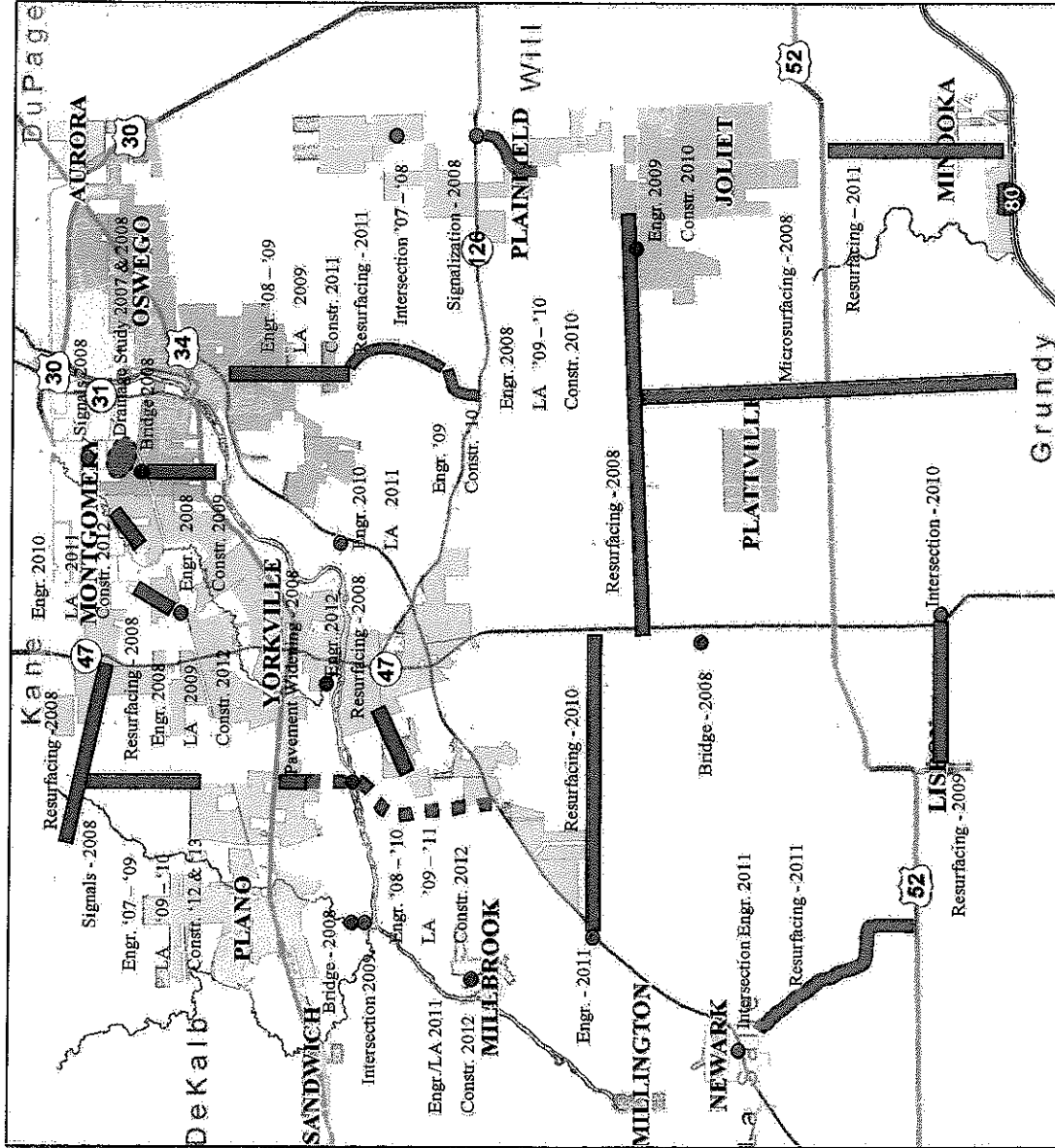
ROAD	DESCRIPTION	LIMITS	ESTIMATE	FUNDING	YEAR	STATUS
Fox River Drive	Engineering/LA	Bridge Replacement at Hollenback Cr.	\$200,000	Co. Br.	11	
Walker Road	Engineering	Intersection Improvement at Route 71	\$150,000	ST	11	
Fox River Drive	Engineering	At Ill. Rte. 71 (Village of Newark)	\$200,000	ST	11	IGA w/ Newark
Eldamain Road	Land Acquisition	Ill. Rte. 71 to U.S. Route 34 w/ Bridge	\$1,000,000	\$200k Co. Br.	11	
Van Emmon	Land Acquisition	Intersection Improvement at Route 71	\$100,000	ST	11	
Galena Road	Land Acquisition	At Willowbrook (3-lane section)	\$150,000	ST	11	
Grove Road	Land Acquisition	At Ill. Rte. 126 (Consolidate Int.)	\$250,000	ST	11	
Grove Road	Urban Section	Plainfield Road to Reservation Road	\$3,500,000	3.0 ST / 0.5 Impact	11	
Grove Road	Resurfacing	Reservation to Roberts Drive	\$300,000	MFT	11	
Ridge Road	Resurfacing	Holt Road to U.S. Route 52	\$500,000	MFT	11	
Townhouse Road	Resurfacing	U.S. Route 52 to Newark	\$450,000	MFT	11	
	Bridge Replacement	Township Bridge to be Named	\$200,000	TBP	11	Spring Letting
Miscellaneous	Joint Bridge w/ Twp.	Various Township Roadway(s)	\$50,000	Co. Bridge	11	
Miscellaneous	Small Projects	Misc. Land Acquisition / Construction	\$50,000	ST	11	
River Road	Engineering	At Blackberry Creek	\$150,000	ST / Local	12	IGA w/ Yorkville
Fox River Drive	Bridge Replacement	At Hollenback Creek	\$1,250,000	1.0 Co. Br. / ST	12	
Grove Road	New Alignment	At Ill. Rte. 126 (Consolidate Int.)	\$1,500,000	1.0 ST / 0.5 MFT	12	Coord. w/ IDOT
Galena Road	Urban Section	At Willowbrook (3-lane section)	\$1,000,000	ST	12	
Eldamain Road	Reconstruction	Menards to Galena Road	\$2,000,000	ST	12	1/2 of 2-year project
Cannonball Trail	Urban Section	Through Unincorporated Bristol	\$1,000,000	???	12	
Eldamain Road	New Bridge	Over Fox River	\$15,000,000	Fed.??/ST/MFT	12	*Assumes 80% Fed.
Miscellaneous	Joint Bridge w/ Twp.	Various Township Roadway(s)	\$50,000	Co. Bridge	12	
Miscellaneous	Small Projects	Misc. Land Acquisition / Construction	\$50,000	ST	12	

5-Year Total: \$56,350,000

*\$15 million is the cost for the Eldamain Bridge only. The roadway improvements between Ill. Route 71 and U.S. Route 34 are expected to cost an additional \$10 million to \$15 million. 80% federal funding (\$12 million) is assumed but not guaranteed out of the next federal transportation bill.

5-YEAR SURFACE TRANSPORTATION PROGRAM

2008 - 2012



Kendall County
FY 2008
Annual Operating Budget

FUNDS SUMMARY & MESSAGE

OTHER FUNDS

PUBLIC SAFETY SALES TAX FUND

	Actual 2004-05	Actual 2005-06	Budget 2006-07	Budget 2007-08	% Change In Budget
Beginning Balance	2,966,750	3,275,854	3,184,716	3,184,716	-14.2%
Revenues	3,406,177	3,733,314	3,795,000	3,895,000	2.6%
Expenses	3,097,073	3,824,452	4,247,466	3,894,981	-8.3%
Difference	309,104	(91,138)	(452,466)	13	0.0%
Ending Balance	3,275,854	3,184,716	2,732,250	2,732,250	

GIS MAPPING FUND

Beginning Balance	102,250	210,899	182,329	129,553	-28.9%
Revenues	207,909	218,969	182,000	(20,000)	-34.1%
Expenses	99,260	247,559	234,777	131,156	-50.1%
Difference	108,649	(28,570)	(52,777)	2,401	2.2%
Ending Balance	210,899	182,329	129,553	132,157	

GIS RECORDING FUND

Beginning Balance	143,647	200,925	160,256	77,227	-51.8%
Revenues	78,343	94,888	90,000	110,000	22.2%
Expenses	21,065	135,557	173,029	79,572	-54.1%
Difference	57,278	(40,669)	(83,029)	10,224	39.5%
Ending Balance	200,925	160,256	77,227	107,252	

Levy Funds

HEALTH & HUMAN SERVICES FUND

Beginning Balance	727,180	367,986	451,652	751,652	66.4%
Revenues	3,570,123	4,576,956	4,287,749	4,261,292	-0.6%
Expenses	3,929,317	4,493,290	3,987,749	4,352,152	9.1%
Difference	(359,194)	83,666	300,000	(38,659)	-11.8%
Ending Balance	367,986	451,652	751,652	562,723	

COMMUNITY 708 MENTAL HEALTH BOARD FUND

Beginning Balance	592	1,562	2,029	2,029	0.0%
Revenues	566,657	671,354	742,500	817,282	10.1%
Expenses	563,687	670,887	742,500	817,282	10.1%
Difference	970	467	-	-	0.0%
Ending Balance	1,562	2,029	2,029	2,029	

SOCIAL SERVICES FOR SENIOR CITIZENS FUND

Beginning Balance	6,156	1,317	5,550	18,533	233.9%
Revenues	244,161	243,533	264,248	288,000	9.0%
Expenses	249,000	239,300	251,265	268,000	6.7%
Difference	(4,839)	4,233	12,983	20,000	107.9%
Ending Balance	1,317	5,550	18,533	38,533	

EXTENSION EDUCATION FUND

Beginning Balance	-	250	388	388	0.0%
Revenues	136,401	150,379	162,000	167,500	3.4%
Expenses	136,401	150,241	162,000	167,500	3.4%
Difference	-	138	-	-	0.0%
Ending Balance	-	388	388	388	

COUNTY HIGHWAY FUND

Beginning Balance	(14,001)	29,110	40,566	25,320	-37.6%
Revenues	868,404	964,776	986,000	1,458,000	47.9%
Expenses	825,293	933,320	1,001,246	1,458,000	45.7%
Difference	43,111	11,456	(15,246)	(290)	-1.1%
Ending Balance	29,110	40,566	25,320	25,030	

FUND MESSAGE

In 2002, voters of Kendall County approved by referendum to impose a 1/2% sales tax for public safety purposes. A majority of expenses are toward public safety operations and debt service payments to expand the jail in 2005 (\$235,000) and courthouse in 2008 (\$600,000 of \$1.3M payment).

Mapping rectification project completed in FY 2007. In FY 2008, office supply expenses previously covered by General Fund now covered by this fund. As fund increases, it will cover additional staff and expenses required to maintain GIS systems.

County Clerk directs revenues from this fund toward GIS functions. Mapping rectification project completed in FY 2007.

FY 08 beginning fund balance estimated to increase. State and federal revenues declining. Property tax levy increase 8% to offset reduced revenues from other sources.

10% above last years actual levy. Funds dispersed annually.

Voter referendum approved a property tax rate up to .25% to aid senior independence. Voters also approved a referendum known as the "Property Tax Cap" which caps the overall levy of the County. The proposed tax rate is .10% to aid seniors. The County Board increased the fund balance to help fund a part of the County's cost to provide public para-transit service in Kendall County.

Grant to University of Illinois Extension services used as match for state funding. \$1 provided by County is matched by \$1 from State. Funds dispersed annually.

Fund used for operations and equipment (starting in FY 08) of Highway department. Fund balance builds as equipment needs increase.

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Levy Funds- continued

FUND MESSAGE

	Actual 2004-05	Actual 2005-06	Budget 2006-07	Budget 2007-08	% Change In Budget
COUNTY BRIDGE FUND					
Beginning Balance			139,209	531,979	282.1%
Revenues	627,101	608,071	1,310,000	1,235,000	-6.5%
Expenses	279,045	1,297,540	917,230	1,665,000	83.7%
Difference	348,056	(689,469)	392,770	(465,000)	
Ending Balance	828,678	139,209	531,979	51,979	-86.5%
FEDERAL AID MATCHING FUND					
Beginning Balance	453,116	(101,400)	(41,482)	458,518	-1205.3%
Revenues	410,088	1,135,741	750,000	1,100	-99.9%
Expenses	964,604	1,075,823	230,000	300,000	20.0%
Difference	(554,516)	59,918	500,000	(239,000)	
Ending Balance	(101,400)	(41,482)	458,518	159,518	-65.2%
IMRF & SOCIAL SECURITY FUND					
Beginning Balance	148,179	175,705	202,310	385,610	90.6%
Revenues	3,596,890	4,394,954	4,996,300	5,402,000	8.1%
Expenses	3,571,364	4,369,349	4,813,000	5,440,000	13.0%
Difference	27,526	26,605	183,300	(39,000)	
Ending Balance	175,705	202,310	385,610	347,610	-9.9%
LIABILITY INSURANCE FUND					
Beginning Balance	105,929	116,397	192,491	193,174	-4.8%
Revenues	656,347	718,286	692,183	700,314	1.2%
Expenses	645,879	642,192	701,500	700,000	-0.2%
Difference	10,468	76,094	(9,317)	314	
Ending Balance	116,397	192,491	183,174	193,488	0.2%
TUBERCULOSIS FUND					
Beginning Balance	24,848	15,513	8,862	(1,538)	-117.4%
Revenues	-	6,321	5,000	5,000	0.0%
Expenses	9,335	12,972	15,400	15,400	0.0%
Difference	(9,335)	(6,651)	(10,400)	(10,400)	
Ending Balance	15,513	8,862	(1,538)	(1,538)	676.2%
PUBLIC BUILDING COMMISSION LEASE FUND					
Beginning Balance	13,611	27,936	18,327	23,327	27.3%
Revenues	992,601	1,362,206	1,152,119	1,246,000	8.1%
Expenses	978,276	1,371,815	1,147,119	1,241,000	8.2%
Difference	14,325	(9,609)	5,000	5,000	
Ending Balance	27,936	18,327	23,327	28,327	21.4%
VETERANS ASSISTANCE CMS FUND					
Beginning Balance	N/A	N/A	494,468	8,031	-38.7%
Revenues	-	115,863	494,318	501,351	-38.6%
Expenses	156,999	N/A	130	166	
Difference	N/A	N/A	150	166	0.0%
Ending Balance	N/A	N/A	150	166	
Special Department Funds					
ECONOMIC DEVELOPMENT COMMISSION FUND					
Beginning Balance	491	837	5,871	6,121	4.3%
Revenues	24,618	8,250	4,000	4,000	0.0%
Expenses	24,272	3,216	3,750	4,000	6.7%
Difference	346	5,034	250	1,121	
Ending Balance	837	5,871	6,121	5,121	0.0%

Fund balance builds and reduces as projects are constructed.

Fund balance builds and reduces as projects are constructed.

Fund balance building over time to ease pressure on annual property tax levy.

Special levy fund used to generate revenues and account for expenditures related to the County's comprehensive liability insurance coverage and deductibles. Fund has no statutory maximum tax rate. Increase fund balance due to low claims and deductibles expected late in FY 2007.

Same levy as last year. Funds dispersed annually.

Revenues to pay lease to Public Building Commission for the initial jail and courthouse construction. Funds dispersed annually.

New fund created in FY 07 after voter referendum to levy property taxes to fund operations of the Veterans Assistance Commission.

Fund created to account for economic activity supported by the County. Main expense is membership with local economic development corporations. Reserve not required.

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Special Department Funds - continued

	Actual 2004-05	Actual 2005-06	Budget 2006-07	Budget 2007-08	% Change In Budget
RESTRICTED ECONOMIC DEVELOPMENT REVOLVING LOAN FUND					
Beginning Balance	2,351,725	2,406,425	2,517,149	2,638,054	4.8%
Revenues	65,918	114,744	124,905	122,935	-1.6%
Expenses	21,218	4,020	4,000	4,000	0.0%
Difference	44,700	110,724	120,905	118,935	4.5%
Ending Balance	2,406,425	2,517,149	2,638,054	2,756,959	
PEZ HEARING OFFICER FUND					
Beginning Balance	525	1,968	1,161	1,761	51.7%
Revenues	5,875	2,975	6,750	6,750	0.0%
Expenses	4,432	3,782	6,150	6,150	0.0%
Difference	1,443	(807)	600	600	
Ending Balance	1,968	1,161	1,761	2,361	N/A
TRANSPORTATION SALES TAX FUND					
Beginning Balance	-	-	65,000	65,000	N/A
Revenues	-	-	-	(3,760,000)	N/A
Expenses	-	-	-	3,760,000	N/A
Difference	-	-	65,000	19,000	N/A
Ending Balance	-	-	65,000	35,000	N/A
COUNTY MOTOR FUEL TAX FUND (State Transfer)					
Beginning Balance	2,204,461	1,492,350	1,575,611	534,656	-66.1%
Revenues	1,283,929	1,567,241	1,310,000	1,408,000	7.5%
Expenses	1,998,040	1,283,980	2,350,955	1,850,000	-21.3%
Difference	(712,111)	83,261	(1,040,955)	(42,000)	-57.5%
Ending Balance	1,492,350	1,575,611	534,656	20,656	-82.7%
TOWNSHIP BRIDGE FUND					
Beginning Balance	-	32,213	33,732	135,956	303.0%
Revenues	19,582	17,756	117,555	19,000	N/A
Expenses	-	16,237	15,931	18,000	N/A
Difference	19,582	1,519	102,224	(131,000)	-99.3%
Ending Balance	32,213	33,732	135,956	556	
COUNTY HIGHWAY RESTRICTED FUND					
Beginning Balance	-	122,000	171,000	181,000	8.2%
Revenues	-	49,000	100,000	60,000	-50.0%
Expenses	-	-	86,000	125,000	45.3%
Difference	-	49,000	14,000	(75,000)	-535.7%
Ending Balance	-	171,000	185,000	10,000	-40.5%
ANIMAL CONTROL FUND					
Beginning Balance	1,222	40,494	44,689	27,471	-38.5%
Revenues	183,136	191,861	216,500	206,500	-4.6%
Expenses	143,864	187,666	233,718	206,142	-11.8%
Difference	39,272	4,195	(17,218)	20,358	
Ending Balance	40,494	44,689	27,471	27,829	1.3%
ANIMAL CONTROL BUILDING FUND					
Beginning Balance	-	-	15,000	30,000	100.0%
Revenues	-	15,000	15,000	15,000	0.0%
Expenses	-	-	-	-	N/A
Difference	-	15,000	15,000	15,000	
Ending Balance	-	15,000	30,000	45,000	50.0%

FUND MESSAGE

Revolving Fund commonly known as the Revolving Loan Fund utilizes federal dollars from HUD through the Illinois Department of Commerce and Economic Development, predominately to provide low interest loans to local businesses for job creation in conjunction with local banks.

Fund established to account for revenues and expenditures when enforcement activities require hearings. Reserve not required.

In 2006, voters of Kendall County approved by referendum to impose a 1/2% sales tax for transportation purposes. Expenses are toward engineering and construction of roads and bridges on the county's system. See 5 year highway program. by program.

See 5 year highway program.

Plan through fund to account for township bridge projects.

Fund to account for federal funds earmarked for specific projects.

Operating fund for animal control. Board objective is to ensure fees cover operational costs. Revenue and expense projections have decreased resulting in a projected 1% increase of fund balance. Two full time employees and part time staff are compensated from fund

Fund balance increases by 50% a \$15,000 transfer from the Animal Control Fund. The fund was created in FY 2006 as a reserve for capital improvements to the animal control facility.

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FUND MESSAGE

Special Department Funds - continued

	Actual 2004-05	Actual 2005-06	Budget 2006-07	Budget 2007-08	% Change In Budget
COUNTY ANIMAL POPULATION CONTROL FUND					
Beginning Balance	-	-	8,256	8,126	-1.6%
Revenues	-	8,256	3,000	15,000	400.0%
Expenses	-	2,000	2,000	8,000	300.0%
Difference	-	8,256	1,000	7,000	
Ending Balance	-	8,256	9,256	15,126	63.4%
STATE PET POPULATION FUND					
Beginning Balance	-	-	1,040	1,040	0.0%
Revenues	-	1,040	1,000	2,000	200.0%
Expenses	-	1,040	1,000	2,000	100.0%
Difference	-	1,040	-	1,040	90.4%
Ending Balance	-	1,040	1,040	-	
RECORDER DOCUMENT STORAGE FUND					
Beginning Balance	(105,610)	73,711	306,987	492,687	57.2%
Revenues	304,501	388,543	338,000	324,040	-3.8%
Expenses	125,180	155,267	162,300	159,406	-1.2%
Difference	179,321	233,276	175,700	66,598	
Ending Balance	73,711	306,987	482,687	649,283	34.1%
INDEMNITY FUND					
Beginning Balance	32,747	40,747	51,487	58,487	13.6%
Revenues	8,000	10,740	7,000	7,000	0.0%
Expenses	-	-	-	-	N/A
Difference	8,000	10,740	7,000	7,000	12.0%
Ending Balance	40,747	51,487	58,487	65,487	
TAX SALE AUTOMATION FUND					
Beginning Balance	20,938	23,968	24,731	19,231	-22.2%
Revenues	12,250	14,370	12,500	12,500	0.0%
Expenses	9,220	13,607	18,000	25,000	40.0%
Difference	3,030	763	(5,500)	(12,700)	
Ending Balance	23,968	24,731	19,231	6,531	-66.0%
SALE IN ERROR INTEREST FUND					
Beginning Balance	-	20,820	48,120	64,120	33.3%
Revenues	-	27,300	21,000	21,000	0.0%
Expenses	-	-	5,000	5,000	0.0%
Difference	-	20,820	16,000	16,000	25.0%
Ending Balance	20,820	48,120	64,120	80,120	
SHERIFF PREVENTION OF ALCOHOL/CRIMINAL VIOLENCE FUND					
Beginning Balance	6,319	14,760	40,052	35,052	137.5%
Revenues	12,108	27,734	15,000	18,000	-35.1%
Expenses	3,667	2,442	20,000	20,000	719.0%
Difference	8,441	23,292	(5,000)	(2,000)	
Ending Balance	14,760	40,052	35,052	33,052	-17.5%
SHERIFF'S DRUG ABUSE REVENUE FUND					
Beginning Balance	131,369	158,732	83,086	83,086	0.0%
Revenues	76,395	90,219	40,000	45,000	12.5%
Expenses	49,012	165,885	40,000	45,000	12.5%
Difference	27,383	(75,666)	-	-	
Ending Balance	158,752	83,086	83,086	83,086	0.0%

Fund created in FY 2006 by state statute. Registration fees for intact animals are collected. Fees used to spay/neuter intact dogs and cats before adoption.

Fund created in FY 2006 by state statute. All fees collected are remitted to State of Illinois.

Per statute, under direction of County Clerk. Fund balance not required.

Use restricted per statute.

Per statute, under direction of County Treasurer. Fund balance not required.

Use restricted per statute.

Per statute, under direction of County Sheriff. Fund balance not required.

Per statute, under direction of County Sheriff. Fund balance not required.

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Special Department Funds - continued

SHERIFF'S VEHICLE FUND (statutory)

	Actual 2004-05	Actual 2005-06	Budget 2006-07	Budget 2007-08	% Change In Budget
Beginning Balance	-	-	-	12,000	
Revenues	-	-	12,000	24,000	
Expenses	-	-	-	20,000	N/A
Difference	-	-	12,000	4,000	N/A
Ending Balance	-	-	12,000	16,000	N/A

Per statute, under direction of County Sheriff. Fund balance not required.

STATE'S ATTORNEY DRUG ENFORCEMENT FUND

	Actual 2004-05	Actual 2005-06	Budget 2006-07	Budget 2007-08	% Change In Budget
Beginning Balance	12,209	14,220	16,515	18,415	11.5%
Revenues	2,113	2,295	2,400	2,500	4.2%
Expenses	102	-	500	1,500	200.0%
Difference	2,011	2,295	1,900	1,000	N/A
Ending Balance	14,220	16,515	18,415	19,415	N/A

Per statute, under direction of County State's Attorney. Fund balance not required.

CIRCUIT CLERK DOCUMENT STORAGE FUND

	Actual 2004-05	Actual 2005-06	Budget 2006-07	Budget 2007-08	% Change In Budget
Beginning Balance	391,281	431,207	437,347	354,641	-18.9%
Revenues	82,495	87,082	87,000	91,000	4.6%
Expenses	42,569	80,942	169,506	123,237	-27.3%
Difference	39,206	6,140	(82,500)	(32,227)	N/A
Ending Balance	431,207	437,347	354,847	322,414	N/A

Fund established to help defray the expense of document storage. See County Ordinance 92-13 and 705 ILCS 105/27.3c. Revenue used to establish a document storage system and convert the records of the circuit court clerk to electronic or micrographic storage.

COURT AUTOMATION FUND

	Actual 2004-05	Actual 2005-06	Budget 2006-07	Budget 2007-08	% Change In Budget
Beginning Balance	358,579	413,872	378,290	300,286	3.2%
Revenues	88,190	87,358	92,000	91,000	-1.1%
Expenses	32,897	122,940	80,004	81,804	2.2%
Difference	55,293	(35,582)	11,996	9,196	2.4%
Ending Balance	413,872	378,290	350,286	309,482	2.4%

Fee established by County Board ordinance. Collected by and directed by Circuit Clerk. The goal is to continually improve, update and provide an integrated recordkeeping system for Kendall County courts that will function with efficiency, and maintain the integrity of our judicial system. See County Resolution 92-21 & 705 ILCS 105/27.3a

CHILD SUPPORT COLLECTION FUND

	Actual 2004-05	Actual 2005-06	Budget 2006-07	Budget 2007-08	% Change In Budget
Beginning Balance	100,371	103,826	78,270	73,432	-6.2%
Revenues	35,550	43,804	40,000	45,000	12.5%
Expenses	32,095	69,560	44,838	28,578	-36.3%
Difference	3,455	(25,556)	(4,838)	16,424	22.4%
Ending Balance	103,826	78,270	73,432	89,856	22.4%

Fee established by County Board ordinance. Collected by and directed by Circuit Clerk to administer child support cases. FY 2008 predicts consistent revenues with decrease of unscheduled expenses.

CIRCUIT CLERK OPERATION FUND

	Actual 2004-05	Actual 2005-06	Budget 2006-07	Budget 2007-08	% Change In Budget
Beginning Balance	-	-	-	0	N/A
Revenues	-	-	-	0	N/A
Expenses	-	-	-	0	N/A
Difference	-	-	-	0	N/A
Ending Balance	-	-	-	0	N/A

Newly created fund and fees created by statute in FY 2008 to augment Circuit Clerk operations and administration.

COURT SECURITY FUND

	Actual 2004-05	Actual 2005-06	Budget 2006-07	Budget 2007-08	% Change In Budget
Beginning Balance	686,459	614,982	552,200	477,200	-13.6%
Revenues	232,256	249,250	240,000	260,000	8.3%
Expenses	303,733	112,032	315,000	294,000	-6.3%
Difference	(71,477)	137,218	(75,000)	(34,000)	-7.3%
Ending Balance	614,982	552,200	477,200	443,200	-7.3%

Fee established by County Board ordinance. Raised from \$15.00 in FY 2007 to maximum of \$25 for FY 2008. Currently collected by the Circuit Clerk on civil, criminal, quasi-criminal cases pursuant to statute. All proceeds from this fee must be used to defray court security expenses incurred by the Sheriff in providing court services.

LAW LIBRARY FUND

	Actual 2004-05	Actual 2005-06	Budget 2006-07	Budget 2007-08	% Change In Budget
Beginning Balance	120,159	149,162	183,983	219,983	19.6%
Revenues	29,003	37,713	36,000	43,000	25.0%
Expenses	29,003	2,892	-	50,613	N/A
Difference	149,162	34,821	36,000	(5,615)	-2.6%
Ending Balance	149,162	183,983	219,983	214,368	-2.6%

Per statute, under direction of Presiding Judge. Fund balance not required.

FUND MESSAGE

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Special Department Funds - continued

	Actual 2004-05	Actual 2005-06	Budget 2006-07	Budget 2007-08	% Change In Budget
PROBATION SERVICES FUND					
Beginning Balance	407,877	521,741	635,489	666,999	5.3%
Revenues	259,506	268,186	265,000	263,000	0.0%
Expenses	145,642	154,428	231,500	264,100	14.2%
Difference	113,864	113,758	33,500	700	
Ending Balance	521,741	635,499	668,999	669,699	0.1%
STATE RENTAL HOUSING SUPPORT PROGRAM FUND					
Beginning Balance	-	-	-	-	0.0%
Revenues	99,693	361,008	174,000	300,000	72.4%
Expenses	-	361,008	174,000	300,000	72.4%
Difference	-	-	-	-	0.0%
Ending Balance	-	-	-	-	0.0%
CSBC REVOLVING LOAN FUND					
Beginning Balance	-	62,470	37,637	45,719	21.4%
Revenues	62,470	2,849	16,581	7,200	-56.6%
Expenses	-	27,682	8,508	7,200	-15.4%
Difference	62,470	(24,833)	8,073	-	
Ending Balance	62,470	37,637	45,719	45,719	0.0%
DCS CONTINGENCY FUND					
Beginning Balance	1,966	1,596	1,600	1,600	0.0%
Revenues	242	4	915	100	-89.1%
Expenses	612	-	915	100	-89.1%
Difference	(370)	4	-	-	
Ending Balance	1,596	1,600	1,600	1,600	0.0%
Capital Projects & Debt Service Funds					
COUNTY BUILDING DEBT SERVICE FUND					
Beginning Balance	113,439	163,531	167,711	167,711	0.0%
Revenues	276,991	280,557	282,488	280,113	-0.9%
Expenses	226,919	278,377	282,588	250,113	-0.9%
Difference	50,072	4,180	-	-	
Ending Balance	163,531	167,711	167,711	167,711	0.0%
JAIL ADDITION DEBT SERVICE FUND					
Beginning Balance	44,869	44,869	95,238	95,238	0.0%
Revenues	89,738	387	188,238	224,985	24.8%
Expenses	89,738	89,738	188,238	224,985	24.8%
Difference	(89,738)	(89,351)	-	-	
Ending Balance	44,869	95,238	95,238	95,238	0.0%
JAIL ADDITION BOND PROCEEDS FUND					
Beginning Balance	3,171,154	689,692	290,427	191,427	-34.1%
Revenues	23,756	47,665	1,000	-	-100.0%
Expenses	2,505,218	446,930	100,000	205,000	105.0%
Difference	(2,481,462)	(399,265)	(99,000)	(205,000)	
Ending Balance	689,692	290,427	191,427	(33,573)	-107.1%

FUND MESSAGE

Per statute, under direction of probation, Presiding Judge, and State of Illinois Judicial Administrative Office, Presiding Judge. Fund balance not required.

Per statute, passed through to State of Illinois. Fee collected on documents.

Federal funds granted to individuals for training and education. Administered by health department staff.

This fund holds the earned interest on all DCS grant funds, dollars earmarked for computer related purchases, and the weatherization program. Fund balance not required. Administered by health department staff.

Fund set-up to make bond payments for the new office building that houses Health & Human Services, Technology Services and the Veterans Assistance Commission. Revenues are currently transferred in from the General Fund and the Health Department Fund. Health & Human Services payments will amount to \$150,000 for fiscal year beginning December, 2004 and increase annually by 2.5%.

Fund created to receive bond proceeds to expand jail and account for expenses related to the expansion of the jail. Final use of dollars to be expended in FY 2008.

Fund created to receive bond proceeds to expand jail and account for expenses related to the expansion of the jail. Final expenditure of dollars in FY 2008.

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FUNDS SUMMARY & MESSAGE

OTHER FUNDS

Capital Projects & Debt Service Funds- continued

	Actual 2004-05	Actual 2005-06	Budget 2006-07	Budget 2007-08	% Change In Budget
CAPITAL IMPROVEMENT FUND					
Beginning Balance	643,465	643,465	643,465	377,958	-41.3%
Revenues	-	-	-	125,000	N/A
Expenses	-	-	265,467	235,000	3.6%
Difference	-	-	(265,467)	(100,000)	-26.5%
Ending Balance	643,465	643,465	377,998	277,998	
PUBLIC SAFETY CAPITAL IMPROVEMENT FUND					
Beginning Balance	-	-	225,000	-	-100.0%
Revenues	-	-	1,000,000	375,000	-62.5%
Expenses	-	-	1,225,000	-	-100.0%
Difference	-	-	(225,000)	-	
Ending Balance	-	225,000	-	375,000	
GENERAL FUND SPECIAL RESERVE FUND					
Beginning Balance	-	-	250,000	500,000	140.0%
Revenues	-	250,000	350,000	350,000	0.0%
Expenses	-	-	-	-	
Difference	-	250,000	350,000	350,000	0.0%
Ending Balance	-	250,000	600,000	950,000	58.3%
COURTHOUSE RESTORATION FUND					
Beginning Balance	(52,782)	-	42,218	23,218	0.0%
Revenues	101,049	95,000	-	-	0.0%
Expenses	48,267	(52,782)	19,000	-	0.0%
Difference	52,782	42,218	(19,000)	-	0.0%
Ending Balance	-	42,218	23,218	-	
COURTHOUSE EXPANSION CONSTRUCTION FUND (bond proceeds)					
Beginning Balance	-	-	-	9,870,000	0.0%
Revenues	-	-	-	9,870,000	0.0%
Expenses	-	-	9,870,000	19,500,000	0.0%
Difference	-	-	-	(9,530,000)	0.0%
Ending Balance	-	-	9,870,000	340,000	
COURTHOUSE EXPANSION DEBT SERVICE FUND (2007 Series A)					
Beginning Balance	-	-	-	12,250,500	0.0%
Revenues	-	-	-	2,292,500	0.0%
Expenses	-	-	-	243	0.0%
Difference	-	-	-	12,007,757	
Ending Balance	-	-	-	14,250,257	
COURTHOUSE EXPANSION DEBT SERVICE FUND (2007 Series B)					
Beginning Balance	-	-	-	500	0.0%
Revenues	-	-	-	500	0.0%
Expenses	-	-	-	-	0.0%
Difference	-	-	-	500	0.0%
Ending Balance	-	-	-	1,000	
TOTAL EXPENSES OTHER FUNDS		21,432,695	22,766,781	49,876,993	
TOTAL GENERAL FUND	13,061,514	17,939,933	19,578,445	21,067,768	
TOTAL ALL FUNDS	34,394,209	40,706,714	44,596,311	70,944,761	

FUND MESSAGE

Reserve fund created to provide cash-on-hand for future building projects that are non-public safety related. Initial uses for reserve include construction costs during renovation to 111 W. Fox Street; future expansion to 111 W. Fox Street; final purchase closing of adjacent property prior to Dec, 2009. Also see Capital Improvement Plan.

Reserve fund created to provide cash-on-hand for future jail and courthouse expansions. The revenue is provided by the Public Safety Sales Tax Fund or General Fund revenues generated by housing out of county jail inmates. The Board voted in 2007 to replenish monies used from this fund for the courthouse expansion from bond proceeds issued for the courthouse expansion. Estimated use of funds to be \$1,225,000 in FY 2007, 0.

This fund was established to set aside dollars in the event the County has to pay pending property tax appeals.

This fund was set-up to receive and expend Federal and State grant dollars to restore the historic courthouse. Construction was completed in 2003. After reimbursement transfer to General Fund, remaining funds are earmarked for improvements to historic courthouse.

Fund created in FY 2008 to receive bond proceeds to expand and renovate courthouse. Estimated bond proceeds needed is between \$30M to \$35M. Issuances of \$10M planned for 2007, 2008, 2009.

Fund to account for bond payments toward \$4,695,000 principle for the 2007 Series A General Obligation, Alternate Revenue Source (current coupon series). Includes \$1,190,580 due 12/15/2008.

Fund to account for bond payments toward \$5,303,762.40 principle for the 2007 Series B General Obligation, Alternate Revenue Source (capital appreciation series). Payments on this series begin 12/15/2018.

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*Kendall County
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**GENERAL FUND
BUDGET SUMMARY**

	<u>Audit Actual 2004-05</u>	<u>Audit Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Est Yr End 2006-07</u>	<u>Budget 2007-08</u>	% Change In Budget
Beginning Balance	5,034,236	7,685,913	9,636,509	9,636,510	9,834,273	2.1%
Total Revenues	<u>15,961,025</u>	<u>18,040,938</u>	<u>18,371,074</u>	<u>18,371,074</u>	<u>20,456,346</u>	11.4%
Total Expenses	<u>13,061,514</u>	<u>17,939,933</u>	<u>19,776,207</u>	<u>19,578,445</u>	<u>21,067,768</u>	6.5%
Total Transfers In / Out	(247,834)	1,849,591	1,405,134	1,405,134	611,422	
Difference	2,651,677	1,950,596	1	197,763	(0)	
Ending Balance	<u>7,685,913</u>	<u>9,636,509</u>	<u>9,636,510</u>	<u>9,834,273</u>	<u>9,834,273</u>	2.1%

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GENERAL FUND REVENUE SUMMARY

Account#	Description	Actual 2004-05	Actual 2005-06	Budget 2006-07	Budget 2007-08	% Change In Budget
	General Fund Revenue Total	15,961,025	20,431,110	20,681,202	22,786,346	10.2%
TAXES						
0101-000-1100	Current Property Tax	4,790,574	5,265,261	6,400,000	7,931,196	23.9%
0101-000-1110	Personal Property Repl. Tax	337,333	362,084	360,000	425,000	18.1%
0101-000-1115	State Income Tax	1,605,532	1,791,929	1,900,000	2,000,000	5.3%
0101-000-1120	Local Use Tax	242,603	276,721	280,000	280,000	0.0%
0101-000-1125	State Sales Tax	809,144	909,106	955,000	1,020,000	6.8%
0101-000-1130	Franchise Tax	111,234	113,871	117,100	122,150	4.3%
0101-000-1175	1/4 Cent Sales Tax	1,905,409	2,032,155	2,018,000	2,125,000	5.3%
0101-000-1185	Co. Real Estate Transfer Tax	991,595	1,033,919	950,000	750,000	-21.1%
	Total Taxes	10,793,424	11,785,046	12,980,100	14,653,346	12.9%
LICENSES, PERMITS & FEES						
0101-000-1180	Property Tax Late Pymnt. Penalty	206,963	278,937	150,000	170,000	13.3%
0101-002-1205	Building & Zoning Fees	221,369	185,226	218,000	125,500	-42.4%
0101-004-1205	ZBA Fees	106,932	60,301	82,073	35,000	-57.4%
0101-006-1205	County Clerk Fees	680,033	738,303	700,000	650,000	-7.1%
0101-009-1205	Sheriff Fees	106,957	130,413	135,000	190,000	40.7%
0101-009-1225	Bond Fees	-	-	-	55,000	100.0%
0101-010-1205	Corrections Board & Care	75,850	508,320	657,000	750,000	14.2%
0101-014-1205	Circuit Clerk Fees	901,800	1,034,175	900,000	1,080,000	20.0%
0101-017-1205	Coroner Fees	2,341	1,580	3,000	1,000	-66.7%
0101-018-1205	Probation Board & Care	5,887	23,698	10,000	14,500	45.0%
0101-019-1205	Public Defender Fees	69,952	36,167	69,000	55,000	-20.3%
0101-020-1205	Fines & Forfeits	647,643	558,161	535,000	525,000	-1.9%
0101-023-1205	Mapping Fees	27,606	22,383	20,000	20,000	0.0%
0101-025-1205	Treasurer Fees	20,317	15,781	15,000	15,000	0.0%
0101-030-1205	Liquor License	19,000	25,400	16,900	16,900	0.0%
0101-014-1210	Cir. Clk. System Fee	34,529	43,601	39,000	45,000	15.4%
0101-025-1210	Inheritance Tax Collection Fees	155,696	134,849	30,000	125,000	316.7%
0101-030-1210	Compost Fees	14,494	21,001	15,000	15,000	0.0%
0101-014-1215	Cir. Clk. Periodic Impris. Fee	-	4,891	7,000	8,000	14.3%
0101-014-1220	Cir. Clk. GPS Service Fee	-	15,166	15,000	13,000	-13.3%
	Total Licenses & Permits	3,431,993	3,838,353	3,598,973	3,908,900	8.6%
INTEREST						
0101-000-1135	Interest Income	270,133	539,279	350,000	500,000	42.9%
	Total Interest	270,133	539,279	350,000	500,000	42.9%
INTERGOVERNMENTAL						
0101-000-1140	State's Attorney Salary	121,036	127,146	139,488	139,488	0.0%
0101-000-1145	Probation Officer Salary	110,314	86,149	108,653	111,912	3.0%
0101-000-1150	Supervisor of Assmnt. Salary	39,216	41,177	40,000	40,000	0.0%
0101-000-1160	Election Judge	16,725	6,175	12,000	6,200	-48.3%
0101-000-1195	Reimb. PTI	24,652	32,516	25,000	25,000	0.0%
0101-012-1205	EMA Homeland Security Grant	210,167	1,524	-	-	-
0101-012-1210	EMA Reimbursement from IEMA	-	21,212	20,000	21,000	5.0%
0101-018-1220	Probation Officer Salary (Muns.)	-	4,976	15,100	-	-100.0%
0101-020-1210	St. Atty. Victim's Assistance Grant	20,500	20,500	20,500	20,500	0.0%
0101-000-1155	Public Defender Salary	-	68,062	92,000	72,000	-21.7%
	Election Grants	-	564,092	-	-	0.0%
	ILEAS Grant & FEMA - Snow	109,149	-	-	-	-
	Total Intergovernmental	651,759	973,529	472,741	436,100	-7.8%

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GENERAL FUND REVENUE SUMMARY

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
MISCELLANEOUS						
0101-000-1170	Miscellaneous Revenue	65,227	24,563	30,000	75,000	150.0%
0101-000-1190	Sale of Equipment & Vehicles	16,500	12,818	20,000	20,000	0.0%
0101-007-1205	Co. Clk. Election Fund	1,966	1,815	2,000	6,000	200.0%
0101-022-1205	Assessment Miscellaneous	7,643	9,693	10,000	5,000	-50.0%
0101-027-1205	Health Insurance - Empl. Ded.	545,232	650,035	702,105	650,000	-7.4%
0101-029-1205	County Building Postage Reimb.	54,189	63,873	65,000	65,000	0.0%
0101-033-1205	Technology Revenue	12,027	10,849	11,000	11,000	0.0%
0101-035-1205	KenCom Miscellaneous	-	8,540	9,000	9,000	0.0%
0101-006-1210	Recorder's Miscellaneous	55,893	70,568	70,000	70,000	0.0%
0101-017-1210	Reimbursement for Morgue Use	-	-	1,000	-	-100.0%
0101-027-1210	Retired & COBRA Health Insurance	52,253	46,369	42,155	40,000	-5.1%
0101-009-1220	Sheriff Miscellaneous	-	2,173	3,000	3,000	0.0%
0101-009-1240	HIDTA Reimbursement Insurance Reimbursements	- 2,786	3,435 -	4,000 -	4,000 -	0.0%
	Total Miscellaneous	813,716	904,731	969,260	958,000	-1.2%
	General Fund Total Revenues	15,961,025	18,040,938	18,371,074	20,456,346	11.4%
TRANSFERS						
0101-000-1500	Transfer fr Probation Services Fund	-	20,000	20,000	20,000	0.0%
0101-000-1500	Transfer from Working Cash	-	4,174	-	-	0.0%
0101-000-1500	Transfer from PBC Lease	-	17,020	-	-	0.0%
0101-000-1500	Transfer from CTHS	-	52,782	-	-	0.0%
0101-000-1500	Transfer from Reserve	-	1,793	-	-	0.0%
0101-000-1500	Transfer from Animal Control Fund	-	30,000	30,900	25,000	-19.1%
0101-000-1500	Transfer from PS Sales Tax Fund	-	2,064,403	2,059,228	2,060,000	0.0%
4202-000-6300	Transfer from Court Security Fund	-	200,000	200,000	225,000	12.5%
	Total Transfers	-	2,390,172	2,310,128	2,330,000	0.9%
	General Fund Total Revenues & Transfers In	15,961,025	20,431,110	20,681,202	22,786,346	10.2%

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GENERAL FUND

<u>Description</u>	<u>Actual</u> <u>2004-05</u>	<u>Actual</u> <u>2005-06</u>	<u>Budget</u> <u>2006-07</u>	<u>Budget</u> <u>2007-08</u>	<u>%</u> <u>Change</u> <u>In Budget</u>
EXPENSES					
County Board	139,312	176,751	221,568	173,878	-21.5%
County Clerk & Recorder	215,312	201,694	178,104	171,133	-3.9%
Election Costs	293,839	910,561	367,854	502,871	36.7%
Circuit Court Judge	123,686	142,476	151,500	203,770	34.5%
Circuit Court Clerk	401,862	493,797	531,282	565,671	6.5%
Jury Commission	34,666	25,011	43,400	45,056	3.8%
State's Attorney	696,192	822,144	1,137,737	1,150,337	1.1%
Public Defender	152,531	224,305	418,839	435,167	3.9%
Combined Court Services	459,118	575,372	897,075	907,774	1.2%
Sheriff	2,911,794	3,404,752	3,517,668	3,984,293	13.3%
Corrections	426,817	2,658,634	2,892,735	3,151,228	8.9%
Emergency Management Agency	21,474	17,722	21,128	17,738	-16.0%
Merit Commission	16,237	7,352	10,000	10,000	0.0%
Veteran's Assistance Commission	156,399	129,511	-	-	0.0%
Coroner	99,512	120,602	123,625	133,609	8.1%
Treasurer	257,283	288,202	298,310	308,480	3.4%
Auditing & Accounting	34,013	29,000	25,500	28,750	12.7%
Property Tax Services	-	-	65,000	52,000	0.0%
Office of Administrative Services	273,354	335,691	367,732	433,025	17.8%
Employee Health Insurance	2,428,089	2,793,960	3,197,200	3,303,000	3.3%
General Insurance and Bonding	1,697	2,379	2,500	3,000	20.0%
Unemployment Compensation	17,896	30,032	40,000	35,000	-12.5%
Postage County Building	45,000	32,972	69,038	69,000	-0.1%
Facilities	1,382,035	1,534,927	1,602,568	1,567,127	-2.2%
Planning, Building & Zoning	371,495	400,216	467,449	485,259	3.8%
Regional Planning Commission	26,978	6,200	28,960	28,960	0.0%
Zoning Board of Appeals	6,237	4,079	7,320	7,320	0.0%
Ad Hoc Zoning	10,915	22,663	26,665	16,965	-36.4%
County Assessing Office	217,220	260,872	268,943	278,386	3.5%
Technology	437,692	549,345	723,853	644,085	-11.0%
Mapping	61,906	62,017	66,845	58,783	-12.1%
Ken Com	862,717	979,616	1,099,070	1,271,750	15.7%
Soil & Water Conservation District Grant	14,500	14,932	15,379	15,904	3.4%
Regional Office of Education	60,596	69,640	97,773	93,649	-4.2%
Board of Review	42,818	46,156	71,240	78,450	10.1%
Farmland Review Board	-	237	430	430	0.0%
Capital Expenditures	262,474	327,601	353,412	447,284	26.6%
Contingency	94,475	238,512	368,505	388,636	5.5%
Transfers Out	-	254,250	780,000	900,000	15.4%
Debt Service	129,815	286,331	124,994	818,579	554.9%
Adjustment for 27 Pay Dates	-	-	-	-	-100.0%
Auditor Accruals	118,019	-	-	-	-100.0%
Total Expenses	13,305,975	18,480,514	20,681,201	22,786,346	10.2%
Total Revenues	15,961,025	20,431,110	20,681,202	22,786,346	10.2%
Difference (Actual or Budgeted)	2,655,050	1,950,596	1	(0)	

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County Board

Description

The County Board is the elected body that sets county policy, ordinances and budget appropriations for programs. The Board consists of ten members elected from two districts on a partisan basis to four year, staggered terms. However, every ten years Illinois statute requires one election to fill all Board positions and staggering occurs through a random drawing for two or four year terms. The Board also has ten standing committees that meet on a monthly basis in addition to ad hoc committees for special topics and construction projects.

Legal Status

55 ILCS 5/2-3008 At the time it reapportions its county under this Division, the county board shall determine whether the salary to be paid the members to be elected shall be computed on a per diem basis, on an annual basis or on a combined per diem and annual basis, and shall fix the amount of that salary.
55 ILCS 5/5-1018 A county board may reimburse the chairman and other members of the county board for travel and other expenses necessarily incurred while in the conduct of the business of the county.

Authorized Personnel Summary

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>Part Time</u>				
Chairman	1	1	1	1
Finance Chair	1	1	1	1
Member	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
Total	10	10	10	10

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County Board

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-032-6000	Chairman	12,000	12,462	12,000	12,000	
0102-032-6101	Board Members	21,200	21,600	21,600	21,600	
0102-032-6111	Finance & PBZ Chair	3,000	3,000	6,000	6,000	
0102-032-6112	Liquor Commissioner	1,200	1,200	1,200	1,200	
0102-032-6115	Per Diem	83,925	83,130	90,000	90,000	
	Special Census wages	-	22,180	43,100	-	
	Total Personnel	121,325	143,572	173,900	130,800	-24.8%
CONTRACTUAL						
0102-032-6203	Dues/Memberships	1,692	1,000	2,790	2,900	
0102-032-6204	Conferences	544	381	5,000	5,000	
0102-032-6207	Cell Phone	-	-	278	278	
0102-032-6215	Contractual Services	-	13,666	10,000	20,000	
0102-032-6579	Dukane Valley Council	60	-	-	-	
0102-032-6580	UCCI	600	-	300	300	
	Special Census mileage	1,000	-	4,700	-	
	Total Contractual	3,896	15,047	23,068	28,478	23.5%
COMMODITIES						
0102-032-6205	Mileage	10,274	11,066	10,600	10,600	
	Total Commodities	10,274	11,066	10,600	10,600	0.0%
OTHER						
0102-032-6578	Liquor Lic. Investigations	-	-	-	-	
0102-032-6199	Miscellaneous	3,817	7,066	4,000	4,000	
0102-032-6581	Promotions	-	-	10,000	-	
	Total Other	3,817	7,066	14,000	4,000	-71.4%
TRANSFERS						
	Total Transfers	-	-	-	-	
	Department Total	139,312	176,751	221,568	173,878	-21.5%

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County Clerk & Recorder

Description

The County Clerk & Recorder is an elected official who is commissioned by the Governor of the State of Illinois. As clerk his duties include filing marriage licenses, birth and death certificates, tax extensions and business licenses. He is also the keeper of County Board minutes, ordinances and resolutions. As recorder he records all land transaction documents including liens, mortgages and deeds.

Legal Status

55 ILCS 5/3-2003.2 The county clerk shall have the right to control the internal operations of his office; to procure necessary equipment, materials and services to perform the duties of his office.

55 ILCS 5/3-2008 He shall be keeper of the seal of the county, which shall be used by him in all cases...required...

55 ILCS 5/3-2012 The county clerk shall have the care and custody of all the records, books and papers...filed or deposited in their respective offices, and the same, except as otherwise provided in the Vital Records Act, shall be open to the inspection of all persons without reward.

<u>Authorized Personnel Summary</u>				
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>Full Time</u>				
County Clerk	1	1	1	1
Deputy Clerk	<u>4</u>	<u>4</u>	<u>3</u>	<u>2</u>
Total	5	5	4	3

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County Clerk & Recorder

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-006-6000	County Clerk	64,800	69,552	74,000	76,960	
0102-006-6102	Deputy Clerks	98,631	71,055	42,479	44,448	
0102-006-6150	Temporary Help	5,327	39	16,000	16,000	
	Total Personnel	168,758	140,646	132,479	137,408	3.7%
CONTRACTUAL						
0102-006-6202	Books/Subscriptions	476	479	500	600	
0102-006-6203	Dues/Memberships	500	365	500	500	
0102-006-6204	Conferences	1,007	936	1,000	2,000	
0102-006-6209	Legal Publications	60	600	300	300	
0102-006-6215	Contractual Services	13,382	14,838	12,000	1,000	
0102-006-6410	Film Duplication	3,092	1,673	1,500	1,000	
	Total Contractual	18,517	18,891	15,800	5,400	-65.8%
COMMODITIES						
0102-006-6200	Office Supplies	11,147	10,713	12,500	12,000	
0102-006-6201	Postage	12,738	28,570	15,000	14,000	
0102-006-6205	Mileage	1,549	2,025	1,500	1,500	
	Total Commodities	25,434	41,308	29,000	27,500	-5.2%
OTHER						
0102-006-6411	Birth & Death Reg	248	279	325	325	16.5%
0102-006-6412	Rebinding Old Records	2,355	570	500	500	
	Total Other	2,603	849	825	825	0.0%
	Department Total	215,312	201,694	178,104	171,133	-3.9%

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Election Costs

Description

Coordinated by the County Clerk to fund all staffing, judges and equipment necessary for elections.

Legal Status

10 ILCS 5/4-25 The compensation of the deputy registrars and judges of registration...shall be fixed by the county board, but in no case shall...[it] be less than \$15 nor more than \$25 per day for each day actually employed at the registration...and such deputy registrars and judges of registration shall also be compensated at the rate of five cents per mile for each mile...traveled in calling at the county clerk's office for registration cards and returning them...

10 ILCS 5/16-5 ...County clerks...shall have charge of the printing of the ballots for all elections, including referenda, and shall furnish them to the judges of election.

Authorized Personnel Summary

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>Full Time</u>				
Chief Deputy Clerk	1	1	1	1
Deputy Recorder	4	6	6	6
Total	5	7	7	7

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Election Costs

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-007-6102	Salaries	119,022	126,230	179,354	185,621	
0102-007-6107	Overtime	-	2,028	1,500	1,000	
0102-007-6152	Election Judges Per Diem	44,215	62,875	40,000	75,000	
0102-007-6426	Extra Help	10,644	3,071	7,500	12,500	
	Total Personnel	173,881	194,204	228,354	274,121	20.0%
CONTRACTUAL						
0102-007-6209	Legal Publications	3,923	4,756	4,000	7,500	
0102-007-6215	Consultants	11,261	32,030	45,800	47,000	
0102-007-6420	School for Judges	-	7,634	5,000	7,500	
0102-007-6424	Polling Place Rental	5,890	4,298	2,000	4,500	
0102-007-6428	Polling Place Set-up	-	7,881	5,000	6,500	
	Total Contractual	21,074	56,599	61,800	73,000	18.1%
COMMODITIES						
0102-007-6205	Election Judge Mileage	1,614	2,582	1,500	3,000	
0102-007-6421	Ballots	30,384	29,894	30,000	65,000	
0102-007-6422	Registration Supplies	3,611	4,049	3,500	5,000	
0102-007-6425	Canvas	-	-	200	250	
0102-007-6427	Election Supplies	63,275	623,233	40,000	80,000	
	Total Commodities	98,884	659,758	75,200	153,250	103.8%
OTHER						
0102-007-6423	Precinct Splits	-	-	2,500	2,500	
	Total Other	-	-	2,500	2,500	0.0%
	Department Total	293,839	910,561	367,854	502,871	36.7%

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Circuit Court Judge

Description

The Circuit Court Judge is part of the 16th Judicial Circuit mad up of Kendall, Kane and DeKalb Counties. There are three judges within Kendall County assigned to adjudicate civil and criminal matters that come before the court.

Legal Status

Ill. Const. 1970, art. VI, §7 Each Judicial Circuit shall have one Circuit Court...Unless otherwise provided by law, there shall be at least one Circuit Judge from each county.

Ill. Const. 1970, art. VI, §8 Associate Judges shall be appointed by the Circuit Judges...

Ill. Const. 1970, art. VI, §14 Judges shall receive salaries provided by law...All salaries and such expenses as may be provided by law shall be paid by the State, except that Appellate, Circuit and Associate Judges shall receive such additional compensation from counties...as may be provided by law.

Authorized Personnel Summary

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>Full Time</u>				
Court Administrator	1	1	1	1
Bailiff	2	2	4	4
Total	3	3	5	5

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Circuit Court Judge

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-016-6101	Court Administrator	34,968	39,261	-	41,715	
0102-016-6116	Bailiffs	8,447	26,261	-	86,520	
0102-016-6117	Summer Law Clerk	-	-	-	-	
0102-016-6118	Statutory Expenses	-	11,617	-	-	
0102-016-6482	St Apport/Judges' Salaries	1,559	1,609	-	2,500	
	Total Personnel	44,974	78,748	-	130,735	N/A
CONTRACTUAL						
0102-016-6234	Postage Meter Lease	-	-	-	5,935	
0102-016-6151	Court Reporter/Transcripts	343	2,617	-	1,000	
0102-016-6204	Conferences	-	-	-	-	
0102-016-6206	Training	-	-	-	10,000	
	Total Contractual	343	2,617	-	16,935	N/A
COMMODITIES						
0102-016-6200	Office Supplies	4,269	3,132	-	3,000	
0102-016-6201	Postage	368	491	-	500	
0102-016-6550	Pre-paid Postage	-	-	-	27,000	
0102-016-6232	Postage Meter Supplies	-	-	-	600	
	Total Commodities	4,637	3,623	-	31,100	0.0%
OTHER						
0102-016-6480	Law Library	23,960	30,940	-	-	
0102-016-6481	Statutory Expenses	49,772	26,548	-	25,000	
	Total Other	73,732	57,488	-	25,000	N/A
	Department Total	123,686	142,476	151,500	203,770	34.5%

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Circuit Court Clerk

Description

The Circuit Clerk is an elected official who is a non-judicial officer to the judicial branch of state government commissioned by the Governor of the State of Illinois. The circuit clerk is the "keeper of the records" preserving all the files and papers of the circuit court by filing, keeping and preserving complete records of all proceedings and determinations of the court.

Legal Status

705 ILCS 105/20 The necessary rooms and office furniture, the proper vaults or other means for the safe keeping of the archives...shall be provided for...by the county boards...and the cost thereof paid out of the county treasury.

705 ILCS 105/27.3 The county board shall provide the compensation of Clerks of the Circuit Court, and the amount necessary for clerk hire, stationery, fuel and other expenses.

705 ILCS 105/27.3b The clerk of the circuit court is authorized to negotiate the assessment of convenience and administrative fees ...with the revenue earned..to be remitted to the county general revenue fund.

Authorized Personnel Summary

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Full Time				
Circuit Clerk	1	1	1	1
Chief Deputy Clerk	0.5	0	0.5	0.5
Accounting Clerk	1	1	1	1
Clerk Supervisor	2	2	2.5	2.5
Deputy Clerk	<u>10.5</u>	<u>11</u>	<u>12</u>	<u>13</u>
Total	15	15	17	18

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Circuit Court Clerk

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-014-6000	Circuit Clerk	64,800	69,552	74,000	76,960	
0102-014-6102	Deputy Clerks	306,559	380,335	412,782	438,811	
0102-014-6107	Overtime	-	5,002	4,000	5,000	
	Total Personnel	371,359	454,889	490,782	520,771	6.1%
CONTRACTUAL						
0102-014-6203	Dues/Memberships	670	745	800	850	
0102-014-6204	Conferences	2,037	1,799	2,200	2,300	
0102-014-6215	Contractual Services	-	-	-	-	
0102-014-6219	Printing Forms	9,038	18,882	15,000	18,500	
0102-014-6238	Microfilming	-	-	-	-	
	Total Contractual	11,745	21,426	18,000	21,650	20.3%
COMMODITIES						
0102-014-6200	Office Supplies	10,833	10,257	11,500	12,000	
0102-014-6201	Postage	5,124	6,509	7,000	7,250	
0102-014-6205	Mileage	1,191	645	1,500	1,500	
	Total Commodities	17,148	17,411	20,000	20,750	3.8%
OTHER						
0102-014-6230	Legal Fees	1,610	71	2,500	2,500	
	Petty Cash Advance	-	-	-	-	
	Total Other	1,610	71	2,500	2,500	0.0%
	Department Total	401,862	493,797	531,282	565,671	6.5%

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Jury Commission

Description

705 ILCS 305/1 The county board...shall...make a list of the legal voters and the Illinois driver's license, Illinois Identification Card, and Illinois Disabled Person Identification Card holders of the county...to be known as a jury list. The list shall be made by choosing every tenth name, or other whole number rate necessary to obtain the number required...

705 ILCS 305/16 A full panel of the grand jury shall consist of sixteen persons, twelve of whom shall be sufficient to constitute a grand jury.

Legal Status

705 ILCS 310/6 The said jury commissioners, clerk and assistants, shall be paid for their services by the county treasurer of the several counties, such compensation as shall be fixed by the county board, upon warrants drawn by the clerk of the county board. The said jury commissioners shall be allowed a reasonable sum every year for stationery and office expenses other than salaries, which shall be paid in like manner. Provided that the said judges, or a majority of them, shall prescribe the number of assistants to be employed by said jury commissioners.

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Jury Commission

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-015-6102	Salaries	4,592	4,324	-	5,356	
0102-015-6153	Petit Juror Per Diem	12,839	7,294	-	15,000	
0102-015-6154	Grand Juror Per Diem	2,177	3,196	-	6,500	
0102-015-6155	Coroner Juror Per Diem	1,291	887	-	1,200	
	Total Personnel	20,899	15,701	-	28,056	#DIV/0!
CONTRACTUAL						
0102-015-6206	Training	-	-	-	1,500	
0102-015-6475	Meals	4,623	806	-	5,000	
	Total Contractual	4,623	806	-	6,500	#DIV/0!
COMMODITIES						
0102-015-6200	Office Supplies	2,553	2,404	-	3,000	
0102-015-6201	Postage	3,979	3,406	-	4,500	
	Total Commodities	6,532	5,810	-	7,500	#DIV/0!
OTHER						
0102-015-6476	Automation	2,612	2,694	-	3,000	
	Miscellaneous	-	-	-	-	
	Total Other	2,612	2,694	-	3,000	#DIV/0!
	Department Total	34,666	25,011	43,400	45,056	3.8%

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State's Attorney

Description

The State's Attorney is an elected official who is commissioned by the Governor of the State of Illinois to provide comprehensive legal representation of Kendall County in all matters and prepare adequately to represent Kendall County in developmental and planning matters as are necessary.

Legal Status

55 ILCS 5/3-9005 The duty of each State's attorney shall be:

(1) To commence and prosecute all actions, suits, indictments and prosecutions, civil and criminal, in the circuit court for his county, in which the people of the State or county may be concerned.

55 ILCS 5/3-9006 The State's attorney shall control the internal operations of his office and procure the necessary equipment, materials and services to perform the duties of his office.

Authorized Personnel Summary

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>Full Time</u>				
State's Attorney	1	1	1	1
Assistant State's Attorney	6	6	8	9
Administrative Assistant	1	1	1	1
V/W Coordinator	1	1	1	1
Secretary	3	3	6	5
Victim Witness Advocate	0	0	0	1
Investigator	0	0	0	1
Total	12	12	17	19

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State's Attorney

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-020-6000	State's Attorney	143,324	154,608	154,987	154,987	
0102-020-6101	Asst State's Attorney	-	377,331	504,000	542,350	
0102-020-6104	Clerical	486,359	172,202	228,500	258,500	
0102-020-6125	Stipends	-	-	38,500	31,750	
0102-020-6117	Temporary Help/Intern	-	12,349	34,000	32,000	
	Total Personnel	629,683	716,490	959,987	1,019,587	6.2%
CONTRACTUAL						
0102-020-6202	Books/Subscriptions	5,505	5,139	9,000	8,500	
0102-020-6203	Dues/Memberships	2,709	2,334	3,250	3,000	
0102-020-6204	Conferences	1,112	1,174	3,000	3,000	
0102-020-6206	Training	1,448	3,176	4,750	4,750	
0102-020-6207	Cell Phones/Pagers	-	-	6,750	5,000	
0102-020-6215	Contractual Services	-	18,483	16,000	15,000	
0102-020-6239	Transcripts	5,282	6,443	12,000	20,000	
0102-020-6522	Appellate Service	15,000	15,000	15,000	15,000	
0102-020-6523	Special Litigation Fees	-	-	60,000	12,000	
	Total Contractual	31,056	51,749	129,750	86,250	-33.5%
COMMODITIES						
0102-020-6200	Office Supplies	5,733	5,854	9,000	9,000	
0102-020-6201	Postage	5,505	6,745	10,500	10,500	
	Total Commodities	11,238	12,599	19,500	19,500	0.0%
OTHER						
0102-020-6520	Child Advocacy Board	116	467	500	-	
0102-020-6521	Trials/Hearings	24,099	40,839	28,000	25,000	
	Total Other	24,215	41,306	28,500	25,000	-12.3%
	Department Total	696,192	822,144	1,137,737	1,150,337	1.1%

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Public Defender

Description

The Public Defender's Office gives legal representation to indigent and criminally charged adults and juveniles in Kendall County, and represents the abused and dependant minors of this county. He is appointed by a majority vote of the entire number of Judges of the Circuit Court within the 16th Judicial Circuit.

Legal Status

55 ILCS 5/3-4006 The Public Defender, as directed by the court, shall act as attorney, without fee, before any court... for all persons who are held in custody or who are charged with the commission of any criminal offense, and who the court finds are unable to employ counsel.

55 ILCS 5/3-4008 The Public Defender...shall have power to appoint...the number of assistants, all duly licensed practitioners...necessary for the proper discharge of the duties of the office...The compensation of the assistants, clerks and employees shall be fixed by the County Board and paid out of the county treasury.

Authorized Personnel Summary

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>Full Time</u>				
Public Defender	0	0	1	1
Asst. Defender	0	0	2	2
Admin. Asst.	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
Total	0	0	4	4
<u>Part Time</u>				
Asst. Defender	3	4	1	1
Total	3	4	1	1

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Public Defender

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-019-6101	Public Defender	30,000	83,155	139,489	139,489	
0102-019-6102	Asst. Public Defender	89,193	98,113	156,000	160,500	
0102-019-6104	Clerical	31,000	36,306	32,550	34,178	
0102-019-6119	Temporary Help/Intern	-	-	-	-	
	Total Personnel	150,193	217,574	328,039	334,167	1.9%
CONTRACTUAL						
0102-019-6202	Books/Subscriptions	1,007	1,756	3,000	3,000	
0102-019-6203	Dues / Memberships	-	-	3,000	3,000	
0102-019-6204	Conferences	-	1,245	6,000	6,000	
0102-019-6206	Training	-	-	6,000	6,000	
0102-019-6215	Contractual Services	-	-	30,000	40,000	
0102-019-6239	Transcripts	-	71	2,000	2,000	
0102-019-6510	Conflict Attorney	-	-	20,000	20,000	
0102-019-6511	Interpreter Service	-	-	800	1,000	
0102-019-6513	PT Investigators	385	2,156	15,000	15,000	
	Total Contractual	1,392	5,228	85,800	96,000	11.9%
COMMODITIES						
0102-019-6200	Office Supplies	912	1,334	2,500	2,500	
0102-019-6201	Postage	34	169	1,500	1,500	
0102-019-6205	Mileage	-	-	-	-	
	Total Commodities	946	1,503	4,000	4,000	0.0%
OTHER						
0102-019-6512	Subpoena Witness Fees	-	-	1,000	1,000	
	Total Other	-	-	1,000	1,000	0.0%
	Department Total	152,531	224,305	418,839	435,167	3.9%

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Combined Court Services

Description

Kendall County Court Services, also referred to as the "Probation Department", is located within the Kendall County Courthouse and serves a rapidly growing population by offering an array of programming. The department is charged with the responsibility of providing safe, effective probation services for juvenile and adult offenders. Since the department is relatively small, employees are often held responsible for the completion of more than one assignment.

Legal Status

705 ILCS 405/6-1 Every county...constituting a probation district shall maintain a...probation department subject to the provisions of the Probation and Probation Officers Act.

730 ILCS 110/13 It shall be the duty of the county board to furnish suitable rooms and accommodations, equipment and supplies for probation officers and clerical assistants...and for the keeping of the records, equipment and supplies of the office. The number of clerical assistants shall be determined by the Chief Circuit Judge or another judge designated by the Chief Circuit Judge...Salaries of clerical assistants shall be fixed by the county board.

Authorized Personnel Summary

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>Full Time</u>				
Director	1	1	1	1
Juvenile Supervisor	1	1	1	1
Admin. Officer	1	1	1	1
G.P.S. Officer	1	1	2	2
Diversion Specialist	1	2	1	2
Adult Officer	3	3	3	3
Juvenile Officer	2	2	2	3
Admin. Asst.	1	1	1	1
Secretary	1	1	2	2
Total	12	13	14	16

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Combined Court Services

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-018-6101	Supervisor	68,677	69,025	60,455	61,834	
0102-018-6102	Probation Officer Superv.	46,721	-	50,632	43,251	
0102-018-6103	Probation Officer	250,773	357,010	320,465	354,784	
0102-018-6104	Clerical	47,822	60,054	88,398	90,530	
	Total Personnel	413,993	486,089	519,950	550,399	5.9%
CONTRACTUAL						
0102-018-6202	Books/Subscriptions	42	19	100	100	
0102-018-6203	Dues/Memberships	1,535	1,975	2,500	2,500	
0102-018-6505	Kane Juvenile Detention	-	17,290	150,000	160,000	
0102-018-6206	Training	944	967	775	775	
0102-018-6215	Contractual Services	-	560	2,000	3,500	
0102-018-6217	Vehicle Expense	2,851	3,757	4,000	3,000	
0102-018-6506	Juvenile Board & Care	-	11,173	175,000	175,000	
	Total Contractual	5,372	35,741	334,375	344,875	3.1%
COMMODITIES						
0102-018-6200	Office Supplies	6,344	4,955	5,850	6,000	
0102-018-6201	Postage	1,587	2,308	-	2,500	
0102-018-6205	Mileage	-	380	-	-	
0102-018-6232	Postage Supplies	-	280	600	-	
0102-018-6233	Miscellaneous Postage	27,000	36,010	27,000	-	
0102-018-6234	Equip Rental Reset Charges	1,353	1,353	-	-	
	Total Commodities	36,284	45,286	33,450	8,500	-74.6%
CAPITAL						
0102-018-6231	Computer Software	483	-	-	-	
	Total Capital	483	-	-	-	
OTHER						
0102-018-6235	Postage Meter Lease	-	5,426	5,500	-	
0102-018-6503	Circuit Admin. Expense	2,460	2,830	2,800	3,000	
0102-018-6504	Medical Expenses	526	-	1,000	1,000	
	Total Other	2,986	8,256	9,300	4,000	-57.0%
	Department Total	459,118	575,372	897,075	907,774	1.2%

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Sheriff

Description

The Sheriff is an elected official who is commissioned by the Governor of the State of Illinois. The three divisions of the sheriff's office are: The Criminal Division, The Corrections Division and The Administration Division. The Criminal Division of the Sheriff's Office provides police services to the citizens of Kendall County. The Division is broken down into Patrol Operations, The Detective Bureau, and The Community Policing Section, which includes D.A.R.E, Crime prevention, Crime Stoppers, School Resource, The Motors Section (Motorcycle Police) and a Training Section.

Legal Status

55 ILCS 5/3-6008 Each sheriff may appoint...deputies, not exceeding the number allowed by the county board...

55 ILCS 5/3-6015 Deputy sheriffs...may perform any and all the duties of the sheriff, in the name of the sheriff, and the acts of such deputies shall be held to be acts of the sheriff.

55 ILCS 5/3-6018 In counties of less than 1 million population, the sheriff shall control the internal operations of his office...The sheriff shall direct the county treasurer to pay, and the treasurer shall pay, the expenditures for the sheriff's office, including payments for personal services, equipment, materials and contractual services.

Authorized Personnel Summary

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Full Time				
Sheriff	0	1	1	1
Chief Deputy	0	1	1	1
Commander	0	1	1	2
Sergeant	7	7	7	8
Deputy	35	35	40	41
Office Manager	1	1	1	1
Admin. Asst.	1	1	1	1
Records Clerk	5	5	5	6
Total	49	52	57	61
Part Time				
Sheriff Records Clerk	1	1	1	2
Corrections Records Clerk	1	1	1	1
Total	2	2	2	3

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Sheriff

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-009-6000	Sheriff	-	87,263	92,400	96,096	
0102-009-6102	Chief/Commander	909	154,852	170,491	266,418	
0102-009-6103	Deputies	2,008,061	2,403,428	2,535,922	2,829,104	
0102-009-6104	Clerical	216,089	258,548	250,154	291,125	
0102-009-6105	Deputies Part Time	8,470	-	6,000	6,000	
0102-009-6106	Deputies Overtime	60,560	64,391	65,000	65,000	
0102-009-6107	Clerical Overtime	-	7,775	1,000	1,000	
	Total Personnel	2,294,089	2,976,257	3,120,967	3,554,743	13.9%
CONTRACTUAL						
0102-009-6202	Books/Subscriptions	1,778	2,188	2,900	3,000	
0102-009-6203	Dues/Memberships	1,003	3,052	2,200	2,300	
0102-009-6204	Conferences	1,778	3,876	2,500	2,500	
0102-009-6206	Training	25,900	36,820	39,650	40,000	
0102-009-6207	Cellular Phone	5,261	4,292	5,500	6,500	
0102-009-6215	Contractual Services	25,369	31,929	36,201	38,500	
0102-009-6216	Equipment Maint/Repair	12,951	26,694	15,000	15,500	
0102-009-6217	Vehicle Maint/Repair	108,310	106,294	90,000	97,000	
0102-009-6219	Printing	3,573	5,362	3,000	3,000	
0102-009-6436	Weapons/Ammo	(21)	6,601	7,000	7,000	
0102-009-6438	Contract Expenses	416	433	500	500	
0102-009-6440	Immunization	310	75	250	250	
	Total Contractual	186,628	227,616	204,701	216,050	5.5%
COMMODITIES						
0102-009-6437	Canine Expenses	-	-	-	3,500	
0102-009-6200	Office Supplies	6,348	11,384	6,000	6,500	
0102-009-6201	Postage	3,366	6,704	3,500	4,500	
0102-009-6205	Mileage/Auto Fuel	107,539	154,133	150,000	165,000	
0102-009-6240	Uniforms	300	10,570	18,000	18,000	
0102-009-6435	Police Supplies	15,358	11,949	12,000	12,500	
	Total Commodities	132,911	194,740	189,500	210,000	10.8%
OTHER						
0102-009-6442	Major Crimes Taskforce	-	-	-	1,000	
0102-009-6439	Investigations	1,166	4,139	500	500	
0102-009-6441	Special Response Team	1,000	2,000	2,000	2,000	
	ILEAS Grant	96,000	-	-	-	
	Homeland Security Grant	200,000	-	-	-	
	Total Other	298,166	6,139	2,500	3,500	40.0%
	Department Total	2,911,794	3,404,752	3,517,668	3,984,293	13.3%

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Corrections

Description

The Corrections division of the Kendall County Sheriff's Office is comprised of three special areas. The largest section is the County Jail, the other two are Court Security and Transportation. The Kendall County Jail provides for the custody of individuals awaiting trial, serving sentences up to one year, or sentenced to periodic imprisonment. The Kendall County Jail was opened in 1992 with a capacity of 60 beds. In 2000, the Jail was renovated and an additional 24 beds were added. In FY 2006, a jail expansion that added housing for up to 205 inmates will be substantially completed.

Legal Status

55 ILCS 5/3-6017 [The sheriff] shall have the custody and care of the courthouse and jail of his or her county...

55 ILCS 5/3-15002 In any county having more than 1,000,000 inhabitants, there is created within the office of the Sheriff a Department of Corrections...

55 ILCS 5/3-15013 The number of employees...shall be fixed by order of the judges of the circuit court of the county. The compensation...shall be... authorized by the County Board.

55 ILCS 5/3-15015 The County Board must...provide funds for the...cost incurred by...the Sheriff in the performance of its powers, duties and functions under this Division.

Authorized Personnel Summary

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Full Time				
Commander	1	1	1	1
Sergeant	5	5	5	5
Deputy	0	44	44	45
Food Manager	0	1	1	1
Total	6	51	51	52
Part Time				
Food Service Provider	0.5	0.5	0.5	0.5
Total	0.5	0.5	0.5	0.5

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Corrections

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-010-6102	Commander/Sergeant	310,380	405,261	410,219	429,902	
0102-010-6103	Deputies	-	1,860,518	2,067,651	2,267,265	
0102-010-6106	Deputy Overtime	22,712	27,214	34,000	34,000	
0102-010-6108	Food Management	-	65,426	69,435	71,961	
	Total Personnel	333,092	2,358,419	2,581,305	2,803,128	8.6%
CONTRACTUAL						
0102-010-6206	Training	35,477	16,991	18,100	18,100	
0102-010-6215	Contractual Services	47,743	54,034	76,330	87,000	
0102-010-6216	Equipment Maintenance	233	1,438	6,000	6,000	
0102-010-6451	Prisoner Transport	2,138	4,783	8,000	8,000	
0102-010-6452	Off Site Inmate Housing	-	-	-	-	
0102-010-6453	Courthouse Security	746	1,430	4,000	4,000	
0102-010-6455	Medical Expenses	3,220	60,417	60,000	60,000	
0102-010-6456	Food Service	3,903	137,615	120,000	140,000	
	Total Contractual	93,460	276,708	292,430	323,100	10.5%
COMMODITIES						
0102-010-6200	Office Supplies	57	11,202	9,000	15,000	
0102-010-6240	Uniforms	208	12,305	10,000	10,000	
0102-010-6454	Prisoner Clothing/Linens	-	-	-	-	
	Total Commodities	265	23,507	19,000	25,000	31.6%
OTHER						
0102-010-6450	Catastrophic Insurance	-	-	-	-	
	Total Other	-	-	-	-	
	Department Total	426,817	2,658,634	2,892,735	3,151,228	8.9%

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Emergency Management Agency

Description:

Previously known as the Emergency Services & Disaster Agency, it is directed by the Kendall County Chief Deputy Sheriff who coordinates disaster planning and training with local public safety and health agencies.

Legal Status:

20 ILCS 3305/10 ...Each county shall maintain an emergency services and disaster agency that...serves the entire county ...Each...agency shall prepare an emergency operations plan for its geographic boundaries that complies...with standards ...by the Illinois Emergency Management Agency...If a disaster occurs, each political subdivision may exercise the powers...pertaining to the performance of public work, entering into contracts...the employment of temporary workers, the rental of equipment, the purchase of supplies and materials, and the appropriation, expenditure, and disposition of public funds and property.

Authorized Personnel Summary

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>Part-time</u>				
Director	1	1	1	1
Assistant	1	1	1	1
Total	2	2	2	2

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Emergency Management Agency

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-012-6101	Director	4,967	5,511	5,480	5,644	
0102-012-6104	Clerical	3,109	3,017	3,198	3,294	
	Total Personnel	8,076	8,528	8,678	8,938	3.0%
CONTRACTUAL						
0102-012-6203	Dues/Memberships	415	-	250	250	
0102-012-6204	Conferences	-	-	-	250	
0102-012-6206	Training	464	985	1,500	1,500	
0102-012-6217	Vehicle Maintenance	-	1,510	600	600	
0102-012-6219	Printing	-	176	2,300	100	
0102-012-6227	Telephone	877	2,217	3,000	3,000	
0102-012-6461	Radio/Siren Maintenance	808	1,926	2,000	2,000	
	Total Contractual	2,564	6,814	9,650	7,700	-20.2%
COMMODITIES						
0102-012-6200	Office Supplies	487	441	500	500	
0102-012-6201	Postage	14	-	1,800	100	
0102-012-6205	Mileage	166	415	500	500	
	Total Commodities	667	856	2,800	1,100	-60.7%
OTHER						
0102-012-6120	Homeland Sec. Grant Salary	-	-	-	-	
0102-012-6460	Homeland Sec. Grant Exp.	10,167	1,524	-	-	
	Total Other	10,167	1,524	-	-	
	Department Total	21,474	17,722	21,128	17,738	-16.0%

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Merit Commission

Description

The Merit Commission is appointed for the public safety hiring process. They approve testing, testing materials and hiring procedures.

Legal Status

55 ILCS 5/3-8003 Any ordinance providing for the adoption... of a merit system...shall provide for the appointment of a Sheriff's Office Merit Commission consisting of 3 or 5 members appointed by the sheriff with the approval of a majority of the members of the county board.

55 ILCS 5/3-8006 ...The county board may establish per diem compensation for members of the Commission and shall allow reimbursement for...necessary expenses.

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Merit Commission

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
OTHER						
0102-011-6459	Merit Commission	16,237	7,352	10,000	10,000	
	Total Other	16,237	7,352	10,000	10,000	
	Department Total	16,237	7,352	10,000	10,000	0.0%

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Coroner

Description

The coroner's office is responsible for determining the manner and cause of death. All deaths in Kendall County must be reported to the coroner whether they are as a result of homicide, accident, suicide or natural causes. The responsibility of the coroner's office is to make sure that proper investigation is done into each case of death that occurs in the county. Proper investigation sometimes warrants autopsy, toxicology, x-rays and other specific tests that are deemed necessary from specific scene information and varies case to case.

Legal Status

55 ILCS 5/3-3003 The county coroner shall control the internal operations of his office. Subject to the applicable county appropriation ordinance, the coroner shall procure necessary equipment, materials, supplies and services to perform the duties of the office. Compensation of deputies and employees shall be fixed by the coroner, subject to budgetary limitations established by the county board. Purchases of equipment shall be made in accordance with any ordinance requirements for centralized purchasing through another county office or through the State which are applicable to all county offices.

<u>Authorized Personnel Summary</u>				
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>Full Time</u>				
Coroner	1	1	1	1
Deputy Coroner	1	1	1	1
Total	2	2	2	2

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Coroner

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-017-6000	Coroner	37,500	40,115	39,785	40,979	
0102-017-6102	Deputy Coroner	25,000	27,782	29,640	30,530	
0102-017-6156	Per Call	4,437	7,108	6,000	10,000	
	Total Personnel	66,937	75,005	75,425	81,509	8.1%
CONTRACTUAL						
0102-017-6203	Dues/Memberships	949	2,081	1,200	1,200	
0102-017-6204	Conferences	-	-	-	-	
0102-017-6206	Training	4,711	3,920	7,000	8,000	
0102-017-6207	Cellular Phone	3,339	3,146	4,000	4,000	
0102-017-6217	Vehicle Maintenance	1,750	17,672	3,000	4,400	
0102-017-6220	Pager Expense	316	308	1,000	1,000	
0102-017-6490	Autopsies	14,990	8,295	20,000	20,000	
0102-017-6491	X-rays	1,210	-	2,000	2,000	
0102-017-6492	Toxicology Testing	1,586	1,225	2,000	3,000	
0102-017-6493	Morgue Rental	-	255	-	-	
	Total Contractual	28,851	36,902	40,200	43,600	8.5%
COMMODITIES						
0102-017-6200	Office Supplies	1,294	1,640	2,500	2,500	
0102-017-6201	Postage	212	202	500	500	
0102-017-6205	Mileage	269	538	500	500	
0102-017-6494	Morgue Supplies	1,757	5,369	3,500	4,000	
	Total Commodities	3,532	7,749	7,000	7,500	7.1%
OTHER						
0102-017-6495	Personal Property Disposal	192	946	1,000	1,000	
	Total Other	192	946	1,000	1,000	0.0%
	Department Total	99,512	120,602	123,625	133,609	8.1%

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Treasurer

Description

The County Treasurer receives and safely keeps the revenue and public monies of the county and pays out the same pursuant to law. The Treasurer of all counties shall be the ex-officio county collectors for their respective counties.

Legal Status

55 ILCS 5/3-10005 He shall receive and safely keep the revenues and other public moneys of the county, and all money and funds authorized by law to be paid to him, and disburse the same pursuant to law. He shall appoint his deputies, assistants and personnel to assist him in the performance of his duties...The Treasurer shall, in all cases, be responsible for the acts of his deputies.

55 ILCS 5/3-10005.1 The Treasurer shall control the internal operations of his office and procure necessary equipment, materials and services to perform the duties of his office.

Authorized Personnel Summary

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>Full Time</u>				
Treasurer	1	1	1	1
Tax Collection Manager	1	1	1	1
Accounting Manager	1	1	1	1
Payroll Manager	1	1	1	1
Accounting Asst.	1	1	1	1
Payroll Asst.	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	6	6	6	6

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Treasurer

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-025-6000	Treasurer	64,800	69,552	74,000	76,960	
0102-025-6102	Deputy Treasurers	152,465	166,877	172,070	177,240	
0102-025-6105	Temporary	2,040	2,355	2,000	2,000	
0102-025-6107	Overtime	3,873	3,368	4,500	3,500	
0102-025-6150	Temporary Help	-	2,035	2,000	2,000	
	Total Personnel	223,178	244,187	254,570	261,700	2.8%
CONTRACTUAL						
0102-025-6203	Dues/Memberships	760	810	850	850	
0102-025-6204	Conferences	32	309	2,000	2,000	
0102-025-6209	Legal Publications	1,216	1,373	3,000	3,000	
0102-025-6215	Contractual Services	13,205	15,483	7,140	10,880	
	Total Contractual	15,213	17,975	12,990	16,730	28.8%
COMMODITIES						
0102-025-6200	Supplies	6,539	6,100	7,500	6,800	
0102-025-6201	Postage	8,848	17,337	19,500	19,500	
0102-025-6205	Mileage	607	563	750	750	
0102-025-6540	Payroll Materials	2,898	2,040	3,000	3,000	
	Total Commodities	18,892	26,040	30,750	30,050	-2.3%
	Department Total	257,283	288,202	298,310	308,480	3.4%

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Auditing & Accounting

Description

Provides for the audit of all County funds. The auditors for Fiscal Years 2005 and 2006 have been Echols, Mack & Associates, P.C. Their contract has been renewed through 2008.

Legal Status

55 ILCS 5/6-31003 In counties having a population of over 10,000 but less than 500,000, the county board of each county shall cause an audit of all of the funds and accounts of the county to be made annually by an accountant or accountants chosen by the county board...

55 ILCS 5/6-31008 The expenses of conducting the audit and making the required audit report or financial statement for each county, whether ordered by the county board or the Comptroller, shall be paid by the county and the county board shall make provisions for such payment.

Description:

Provides for property tax services software.

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Auditing & Accounting

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
OTHER						
0102-028-6549	Auditing & Accounting	34,013	29,000	25,500	28,750	
	Total Other	34,013	29,000	25,500	28,750	12.7%
	Department Total	34,013	29,000	25,500	28,750	12.7%

Property Tax Services

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
OTHER						
0102-041-6215	Property Tax Assess - Devnet	-	-	65,000	52,000	
	Total Other	-	-	65,000	52,000	N/A
	Department Total	-	-	65,000	52,000	N/A

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Office of Administrative Services

Description

The Office of Administrative Services is headed by the County Administrator. The County Administrator also oversees the activities and staff for the departments of Technology, Facilities Management, Planning, Building & Zoning and Animal Control. The department provides administrative support to the County Board, County departments and County employees including coordination of the budget process, special projects, construction projects, policy analysis, legislative activities, economic development, Revolving Loan Fund management, risk management, workers' compensation, human resource/ benefit support, labor negotiations, intergovernmental/ media/citizen relations, liquor license issuance and Freedom of Information requests.

Legal Status

55 ILCS 5/5-1018 A county board may employ, appoint or contract for the services of such clerical, stenographic and professional personnel for the members of the board as the board finds necessary or desirable to the conduct of the business of the county, and may fix the compensation of and pay for the services of such personnel.

Authorized Personnel Summary

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>Full Time</u>				
Administrator	1	1	1	1
HR Assoc.	1	1	1	1
Admin. Asst.	1	1	1	1
Budget Coor	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
Total	3	3	4	4
<u>Part Time</u>				
Intern	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	0	1	1	1

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Office of Administrative Services

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-030-6101	Exempt Positions	42,436	92,559	163,145	167,805	
0102-030-6102	Adm Asst / HR Associate	78,761	81,164	77,300	80,850	
0102-030-6107	Overtime	651	514	850	850	
0102-030-6150	Temporary Help/ Interns	-	-	8,112	8,112	
	Total Personnel	121,848	174,237	249,407	257,617	3.3%
CONTRACTUAL						
0102-030-6202	Books/Subscriptions	211	179	300	300	
0102-030-6203	Dues/Memberships	1,168	1,208	1,275	1,425	
0102-030-6204	Conferences	105	-	1,300	1,300	
0102-030-6206	Training	-	85	500	500	
0102-030-6207	Cell Phones	-	-	600	500	
0102-030-6209	Legal Publications	148	45	200	-	
0102-030-6215	Contractual Services	26,715	92,229	70,350	70,350	
0102-030-6216	Office Equip Maint/Repair	-	-	-	-	
0102-030-6230	Labor Negotiations Contracted	97,928	47,982	17,000	75,000	
0102-030-6569	NACO	-	-	-	-	
0102-030-6561	Advertisements	1,627	2,287	1,700	2,000	
0102-030-6565	Employee Assistance	4,637	5,506	5,800	6,288	
0102-030-6568	Educational Services	7,550	6,118	8,500	8,500	
0102-030-6563	Safety - Training	-	-	100	-	
	Total Contractual	140,089	155,639	107,625	166,163	54.4%
COMMODITIES						
0102-030-6200	Office Supplies	1,588	1,177	2,100	1,800	
0102-030-6201	Postage	1,625	1,220	1,100	800	
0102-030-6205	Mileage	951	1,105	1,500	1,500	
0102-030-6237	County Supplies	560	346	900	700	
0102-030-6562	Safety - Supplies	23	-	600	-	
0102-030-6566	Employee Recognition	1,134	-	1,300	1,400	
delete	Postage Supplies	759	-	-	-	
delete	Miscellaneous Postage	-	-	-	-	
delete	Postage Equip Maint	2,338	-	-	-	
	Total Commodities	8,978	3,848	7,500	6,200	-17.3%
CAPITAL						
0102-030-6208	Equipment	190	-	1,200	-	
	Total Capital	190	-	1,200	-	-100.0%
OTHER						
0102-030-6564	Bristol Twp. Compost Fee	1,449	1,897	1,500	1,500	
0102-030-6567	Flu Shots	800	70	300	1,245	
0102-030-6570	Mayors & Managers	-	-	200	300	
	Total Other	2,249	1,967	2,000	3,045	52.3%
	Department Total	273,354	335,691	367,732	433,025	17.8%

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Employee Health Insurance & General Insurance Bonding

Description

Kendall County's current health insurance provider is BlueCross BlueShield of Illinois offering two HMO plans and two PPO plans for county employees and their families.

Legal Status

820 ILCS 160/1 Any employer who promises in writing to make payments to an employee welfare plan, vacation plan, health plan, dental plan, insurance plan, supplemental unemployment benefit plan, profit sharing plan, pension plan or any employee welfare plan, either by contract with an individual employee, by a collective bargaining agreement or by agreement with such employee plan, and who...fails to make such payments within 30 days after they become due and payable, is guilty of a business offense...for which the penalty is a \$100 fine, and is guilty of a Class B misdemeanor for the second and subsequent such failure.

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Employee Health Insurance

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Budget 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	% Change In Budget
PERSONNEL						
0102-027-6547	Health Insurance Premiums	2,317,480	2,702,045	3,175,000	3,300,000	3.9%
0102-027-6548	Employee Reimbursements	110,609	91,915	22,200	3,000	
	Total Personnel	2,428,089	2,793,960	3,197,200	3,303,000	3.3%
	Department Total	2,428,089	2,793,960	3,197,200	3,303,000	3.3%

General Insurance and Bonding

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	% Change In Budget
OTHER						
0102-031-6575	Bonds and Notaries	1,697	2,379	2,500	3,000	
	Total Other	1,697	2,379	2,500	3,000	
	Department Total	1,697	2,379	2,500	3,000	20.0%

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Unemployment Compensation

Description

Unemployment compensation for former employees.

Legal Status

820 ILCS 405/500 An unemployed individual shall be eligible to receive benefits with respect to any week only if the Director finds that:

A. He has registered for work at and thereafter has continued to report at an employment office...

B. He has made a claim for benefits...

C. He is able to work, and is available for work...

Public Act 93-0634 Unemployment benefits payments are made from Illinois' account in the Unemployment Trust Fund of the United States Treasury and are funded by employer contributions.

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Unemployment Compensation

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
OTHER						
0101-026-6546	Contributions/St. Unemp.	17,896	30,032	40,000	35,000	
	Total Other	17,896	30,032	40,000	35,000	
	Department Total	<u>17,896</u>	<u>30,032</u>	<u>40,000</u>	<u>35,000</u>	-12.5%

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Postage County Building

Description

Accounts for the costs associated with operating a centralized postage meter for the offices located within the Kendall County Administrative Building.

Legal Status

55 ILCS 5/3-10005.3 The treasurer may maintain the following special funds from which the county board shall authorize payment by voucher between board meetings:...Reasonable amount needed during the succeeding accounting period to pay office expenses, postage, freight, express or similar charges.

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Postage County Building

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
COMMODITIES						
0102-029-6550	Pre Paid Postage	45,000	30,000	65,000	65,000	
0102-029-6232	Postage Supplies	-	634	1,200	1,300	
	Total Commodities	45,000	30,634	66,200	66,300	0.2%
CONTRACTUAL						
0102-029-6234	Equipment Rental/Reset	-	2,338	2,338	1,500	
	Total Contractual	-	2,338	2,338	1,500	-35.8%
OTHER						
0102-029-6233	Miscellaneous	-	-	500	1,200	
	Total Other	-	-	500	1,200	140.0%
	Department Total	<u>45,000</u>	<u>32,972</u>	<u>69,038</u>	<u>69,000</u>	-0.1%

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Facilities

Description

To maintain the facilities in a cost effective manner for the safety and comfort of the taxpayers and County employees. To support all other County departments in the delivery of their services.

Legal Status

55 ILCS 5/5-1005 Each county shall have power:

1. To purchase and hold the real and personal estate necessary for the uses of the county....
2. To sell and convey or lease any real or personal estate owned by the county.
3. To make all contracts and do all other acts in relation to the property and concerns of the county necessary...

55 ILCS 5/5-1015 A county board may take and have the care and custody of all the real and personal estate owned by the county.

Authorized Personnel Summary

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>Full Time</u>				
Director	1	1	1	1
Maintenance II	2	2	2	2
Maintenance I	3	4	4	4
Admin. Asst.	1	1	1	1
Total	7	8	8	8

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Facilities

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-001-6101	Supervisor	61,597	55,905	75,600	79,380	
0102-001-6102	Maintenance	219,181	251,078	253,571	262,252	
0102-001-6104	Clerical	-	29,476	30,377	31,895	
0102-001-6105	Temporary	-	-	-	-	
0102-001-6106	Overtime	-	13,480	17,000	10,000	
	Total Personnel	280,778	349,939	376,548	383,527	1.9%
CONTRACTUAL						
0102-001-6206	Training	-	2,830	4,000	4,000	
0102-001-6207	Cellular Phones	-	8,120	6,000	4,500	
0102-001-6215	Contractual Services	420,990	414,825	450,000	360,000	
0102-001-6216	Equipment Maintenance	18,275	17,448	17,000	15,000	
0102-001-6217	Vehicle Maintenance	-	2,320	2,750	4,500	
0102-001-6236	Equipment Rental	-	52	-	-	
0102-001-6351	Utilities	549,537	611,158	600,000	670,000	
	Total Contractual	988,802	1,056,753	1,079,750	1,058,000	-2.0%
COMMODITIES						
0102-001-6200	Office Supplies	-	(712)	600	650	
0102-001-6201	Postage	31	188	360	200	
0102-001-6205	Mileage	701	465	1,000	750	
0102-001-6237	County Supplies	111,723	128,294	144,310	124,000	
	Total Commodities	112,455	128,235	146,270	125,600	-14.1%
	Department Total	1,382,035	1,534,927	1,602,568	1,567,127	-2.2%

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Planning, Building & Zoning

Description

- Administration and enforcement of the County codes and ordinances regulating the construction of new buildings, subdivisions, flood plain management, stormwater management, soil erosion control and the development of land in general.
- Review plans, conduct inspections and issue permits for all new construction under the county's jurisdiction.
- Assign addresses for all unincorporated properties.
- Review and make recommendations on ordinance changes.
- Administer and maintain records concerning mobile home permits, conditional and special uses.
- Respond to complaints from citizens, elected officials and other local agencies and staff.
- Administer land cash ordinances for school and Forest Preserve /Park donations.
- Maintenance of files and data related to permits, zoning and subdivision petitions, hearings and general statistical information.
- Maintenance, update and implementation of the County's Land Resource Management Plan.
- The collection of fees related to applications for zoning, subdivision and building permit approvals.
- Coordinating and supplying staff support to the Ad-Hoc Zoning Committee, PBZ Hearing Officer, Regional Planning Commission, Zoning Board of Appeals, PBZ Committee and the County Board.

Legal Status

55 ILCS 5/5-12008 All ordinances or resolutions passed... shall be enforced by such officer of the county as may be designated by ordinance or resolution. The ordinance or resolution may require that for any class or classes of districts created thereby, applications be made for permits to erect buildings or structures, or to alter or remodel existing buildings or structures, and may vest in the officer designated to enforce the ordinance or resolution, the power to make orders, requirements, decisions and determinations with respect to applications for such permits and...the enforcement of the terms of the ordinance or resolution.

Personnel Summary

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Full Time				
Director	1	1	1	1
Senior Planner	1	1	1	1
Assoc. Planner	1	1	1	1
Code Officer	1	1	3	3
Permit Clerk	1	1	1	1
Secretary	1	1	1	1
Total	6	6	8	8
Part Time				
Intern	0	1	1	1
Total	0	1	1	1

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Planning, Building & Zoning

Account #	Description	Actual 2004-05	Actual 2005-06	Budget 2006-07	Budget 2007-08	% Change In Budget
PERSONNEL						
0102-002-6101	Supervisor	75,324	82,146	82,779	85,262	
0102-002-6102	Planners	-	88,994	122,475	92,000	
0102-002-6103	Compliance Officers	-	83,317	83,215	83,200	
0102-002-6104	Clerical	212,486	59,946	60,025	63,027	
0102-002-6109	Reporter	-	-	-	-	
0102-002-6150	Temporary Help	-	3,285	8,775	8,775	
0102-002-6151	Reporter	1,751	1,321	1,600	1,400	
	Overtime	-	-	500	520	
	Total Personnel	289,561	319,009	359,369	334,184	-7.0%
CONTRACTUAL						
0102-002-6202	Books/Subscriptions	911	287	1,200	1,200	
0102-002-6203	Dues/Memberships	1,164	1,157	1,320	1,365	
0102-002-6204	Conferences	895	195	1,500	1,550	
0102-002-6206	Training	815	2,013	3,000	3,100	
0102-002-6207	Cellular Phones	3,435	3,361	4,200	4,000	
0102-002-6209	Legal Publications	1,328	1,321	1,500	1,300	
0102-002-6217	Vehicle Maintenance	6,853	9,978	7,400	8,000	
0102-002-6238	Microfilming/Reproduction	7,932	5,243	11,200	11,200	
0102-002-6361	Plumbing Inspections	16,833	14,949	21,000	16,000	
0102-002-6362	Mine Expert	17,995	19,619	20,000	25,000	
0102-002-6363	Engineering Consultant	9,936	17,692	19,000	60,000	
0102-002-6364	Noxious Weed Mowing	-	-	-	-	
0102-002-6365	Contracted Inspections	-	-	2,000	2,100	
0102-002-6366	Blackberry Creek	1,500	-	1,500	3,000	
0102-002-6367	NPDES Permit Fee	1,000	-	1,000	1,000	
0102-002-6368	NPDES Permit Assist.	5,161	1,000	5,000	5,000	
0102-002-6369	Reporter - Code Hear.	325	-	-	-	
DELETE	Planning Consultant	-	-	-	-	
	Total Contractual	76,083	76,815	100,820	143,815	42.6%
COMMODITIES						
0102-002-6200	Office Supplies	2,502	2,102	3,000	3,000	
0102-002-6201	Postage	1,762	1,689	2,000	2,000	
0102-002-6205	Mileage	-	121	260	260	
	Total Commodities	4,264	3,912	5,260	5,260	0.0%
CAPITAL						
0102-002-6216	Equipment	1,587	480	2,000	2,000	
	Total Capital	1,587	480	2,000	2,000	0.0%
	Department Total	371,495	400,216	467,449	485,259	3.8%

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Regional Planning Commission

Description

The RPC provides the Zoning Board of Appeals, PBZ Committee, and full County Board with recommendations on all requests for zoning map amendments, zoning text amendments, subdivision applications, Special Use petitions and revisions or modifications to the County's development ordinances (subdivision regulations, soil erosion, flood plain management and soil erosion control). The commission evaluates the applications for conformance with the County's Land Resource Management to ensure the proposals fulfill the goals and objectives of the plan document.

Legal Status

55 ILCS 5/5-14001 Whenever in the judgment of the county board...should have a plan made for the general purpose of guiding and accomplishing a co-ordinated, adjusted and harmonious development of said region...the county board is hereby empowered by resolution of record to define the boundaries of such region and to create a regional planning commission for the making of a regional plan...

55 ILCS 5/5-14002 The county board is hereby authorized to appropriate to the planning commission from any funds under its control and not otherwise appropriated, such sum as the county board may deem proper...

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Regional Planning Commission

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-003-6151	Reporter	1,120	840	1,600	1,600	
	Total Personnel	1,120	840	1,600	1,600	0.0%
CONTRACTUAL						
0102-003-6202	Books/Subscriptions	-	-	-	-	
0102-003-6203	Dues/Memberships	-	-	90	90	
0102-003-6209	Legal Publications	1,888	1,052	1,700	1,700	
0102-003-6215	Contractual Services	6,943	3,872	25,000	25,000	
	LRMP Update	16,661	-	-	-	
	Total Contractual	25,492	4,924	26,790	26,790	0.0%
COMMODITIES						
0102-003-6200	Office Supplies	97	50	100	100	
0102-003-6201	Postage	269	386	470	470	
	Total Commodities	366	436	570	570	0.0%
	Department Total	<u>26,978</u>	<u>6,200</u>	<u>28,960</u>	<u>28,960</u>	0.0%

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Zoning Board of Appeals

Description

This division is responsible for conducting the formal public hearing and findings of facts on all requests for zoning map amendments and requests for variations to the County's Zoning Ordinance. They also conduct public hearings on proposed revisions or modifications to the County's development ordinances (subdivision regulations, soil erosion, flood plain management and soil erosion control). Their recommendations on all such matters are forwarded on to the PBZ Committee and full County Board for their consideration and action with the exception of zoning variations, on which the ZBA has the authority to grant or deny the request. The Board consists of seven members appointed by the County Board and generally meet the fourth Tuesday of every month unless a special meeting is convened.

Legal Status

55 ILCS 5/5-12009 ...A board of appeals may determine and vary their application in harmony with their general purpose and intent and in accordance with general or specific rules therein contained in cases where there are practical difficulties or particular hardship in the way of carrying out the strict letter of any of such regulations relating to the use, construction or alteration of buildings or structures or the use of land...

55 ILCS 5/5-12013 Members of the board of appeals shall receive compensation in an amount to be established by each county board...paid out of the county treasury.

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Zoning Board of Appeals

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-004-6109	Reporter	605	460	1,000	1,000	
0102-004-6115	Per Diem	4,000	2,350	4,300	4,300	
	Total Personnel	4,605	2,810	5,300	5,300	0.0%
CONTRACTUAL						
0102-004-6202	Books/Subscriptions	-	-	-	-	
0102-004-6203	Dues/Memberships	-	-	90	90	
0102-004-6204	Conferences	-	-	-	-	
0102-004-6209	Legal Publications	636	594	1,000	1,000	
0102-004-6215	Contractual Services	446	-	-	-	
	Total Contractual	1,082	594	1,090	1,090	0.0%
COMMODITIES						
0102-004-6200	Office Supplies	-	44	60	60	
0102-004-6201	Postage	110	177	270	270	
0102-004-6205	Mileage	440	454	600	600	
	Total Commodities	550	675	930	930	0.0%
	Department Total	6,237	4,079	7,320	7,320	0.0%

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Ad Hoc Zoning

Description

The Ad-Hoc Zoning Committee is a recommending body comprised of representatives from the County Board, Zoning Board of Appeals, Regional Planning Commission, PBZ Committee as well of appointed residents, PBZ Staff and the County's engineering and planning consultants as needed. Their primary function is to develop recommendations on proposed revisions and amendments to the County's various codes and ordinances regarding the regulation of land use and development of land under the County's jurisdiction. The committee meets on a monthly basis and occasionally is called upon to provide input on proposed amendments to the Land Resource Management Plan prior to presenting a formal recommendation on proposed plan revisions to the Plan Commission for Public Hearing, review and comment.

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Ad Hoc Zoning

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-005-6151	Reporter	1,102	858	1,300	1,300	
	Total Personnel	1,102	858	1,300	1,300	0.0%
CONTRACTUAL						
0102-005-6204	Conferences	-	-	-	-	
0102-005-6215	Contractual Services	7,168	14,582	15,000	15,000	
0102-005-6238	Reproduction	-	-	200	200	
0102-005-6401	Engineering - SEC Ord	2,645	7,223	-	-	
0102-005-6402	Engineering - Stream Ord	-	-	10,000	-	
	Total Contractual	9,813	21,805	25,200	15,200	-39.7%
COMMODITIES						
0102-005-6200	Office Supplies	-	-	65	65	
0102-005-6201	Postage	-	-	100	100	
	Special Meeting Expenses	-	-	-	300	
	Total Commodities	-	-	165	465	181.8%
	Department Total	10,915	22,663	26,665	16,965	-36.4%

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Chief County Assessing Office

Description

The Supervisor of Assessments Office has three major functions out of over twenty statutory citations of duties. One is to supervise the township assessors in making uniform assessments to taxable real estate, serve as Clerk of the County Board of Review when it is in session and to serve as Chairperson of the Farmland Assessment Review Committee.

Legal Status

35 ILCS 200/3-5 In counties with less than 3,000,000 inhabitants and in which no county assessor has been elected under Section 3-45, there shall be a county supervisor of assessments, either appointed as provided in this Section, or elected.

35 ILCS 200/9-80 The chief county assessment officer in counties with less than 3,000,000 inhabitants shall have the same authority as the township or multi-township assessor to assess and to make changes or alterations in the assessment of property...

Authorized Personnel Summary

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>Full Time</u>				
Supervisor	1	1	1	1
Operations Manager	1	1	1	1
Secretary	1	1	1	1
PRC Clerk	1	1	2	2
Total	4	4	5	5

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Chief County Assessing Office

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-022-6101	Supervisor	79,262	86,327	86,153	88,300	
0102-022-6102	Clerks	71,954	77,816	98,040	102,536	
0102-022-6107	Overtime	-	-	1,000	5,000	
	Total Personnel	151,216	164,143	185,193	195,836	5.7%
CONTRACTUAL						
0102-022-6202	Books/Subscriptions	40		250	300	
0102-022-6203	Dues/Memberships	675	450	1,000	750	
0102-022-6206	Training	1,879	2,804	2,000	3,000	
0102-022-6209	Publications	24,016	74,986	70,000	50,000	
0102-022-6215	Contractual Services	14,785	10,835	-	-	
0102-022-6219	Printing	2,038	-	-	17,500	
	Total Contractual	43,433	89,075	73,250	71,550	-2.3%
COMMODITIES						
0102-022-6200	Office Supplies	1,308	1,494	2,000	2,000	
0102-022-6201	Postage	18,723	2,175	5,000	5,000	
0102-022-6205	Mileage	2,215	2,877	2,500	3,000	
	Total Commodities	22,246	6,546	9,500	10,000	5.3%
OTHER						
0102-022-6530	Tax Notices & Covers	325	1,108	1,000	1,000	
0102-022-6531	Tax Books/Records	-	-	-	-	
	Total Other	325	1,108	1,000	1,000	0.0%
	Department Total	217,220	260,872	268,943	278,386	3.5%

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Technology

Description

Provide technology solutions and support for all County offices with the goal to maintain and improve the reliability of the Kendall County network with procedures and technology, update County departments to current technologies and improved software solutions, enhance employee's effectiveness through training on new technology and software, implement projects that increase access to County services and information, develop staff through education and work assignments, and design and implement new network structure for Technology data center.

Authorized Personnel Summary

<u>Full Time</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Director	1	1	1	1
Network Admin.	1	1	1	1
Lan Support I	1	1	1	1
Lan Support II	<u>0</u>	<u>1</u>	<u>1</u>	<u>2</u>
Total	3	4	4	5

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Technology

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-033-6101	Supervisor	79,440	86,635	87,248	89,865	
0102-033-6102	Network/LAN Support	96,117	142,462	160,779	205,170	
0102-033-6106	Overtime	-	3,250	-	-	
	Total Personnel	175,557	232,347	248,027	295,035	19.0%
CONTRACTUAL						
0102-033-6202	Books/Subscriptions	-	-	100	100	
0102-033-6203	Dues/Memberships	-	30	200	200	
0102-033-6204	Conferences	-	-	1,000	1,000	
0102-033-6206	Training	5,435	494	3,000	3,000	
0102-033-6207	Cell Phones	-	-	2,400	2,600	
0102-033-6215	Contractual Services	31,630	59,004	53,500	52,100	
0102-033-6217	Vehicle Maintenance	286	22	300	300	
	Total Contractual	37,351	59,550	60,500	59,300	-2.0%
COMMODITIES						
0102-033-6200	Office Supplies	268	938	1,500	1,500	
0102-033-6201	Postage	52	36	200	200	
0102-033-6205	Mileage	102	232	500	500	
	Total Commodities	422	1,206	2,200	2,200	0.0%
CAPITAL						
0102-033-6585	Computer Software	120,707	84,050	148,001	100,550	
0102-033-6586	Computer Hardware	78,353	138,558	230,125	150,000	
0102-033-6587	Central Computer Supplies	25,302	33,634	35,000	37,000	
	Total Capital	224,362	256,242	413,126	287,550	-30.4%
	Department Total	437,692	549,345	723,853	644,085	-11.0%

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Mapping

Description

Provide tax maps and various other maps for both the County and private sector.

Legal Status

35 ILCS 200/9-35 Except as provided in Section 5-1108 of the Counties Code, each supervisor of assessments shall prepare and maintain, in accordance with rules and procedures prescribed by the Department, tax maps and up-to-date lists of property owners' names and addresses and property record cards for all of the property in the county, and shall procure at regular intervals from the records maintained by the county recorder information relating to transfers of property. The supervisor of assessments shall not, however, duplicate the work of any full-time township assessor or multi-township assessor...

Authorized Personnel Summary

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>Full Time</u>				
Supervisor	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	1	1	1	1

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Mapping

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-023-6101	Supervisor	51,388	56,043	56,795	58,783	
0102-023-6102	Clerk	-	-	-	-	
	Total Personnel	51,388	56,043	56,795	58,783	3.5%
CONTRACTUAL						
0102-023-6151	Recorder	-	-	-	-	
0102-023-6202	Subscriptions & Books	-	-	-	-	
0102-023-6203	Dues/Memberships	30	-	250	-	
0102-023-6204	Conferences	-	1,800	3,000	-	
0102-023-6206	Training	1,037	950	2,500	-	
0102-023-6215	Contractual Services	4,850	2,750	-	-	
	Total Contractual	5,917	5,500	5,750	-	-100.0%
COMMODITIES						
0102-023-6200	Office Supplies	401	72	1,000	-	
0102-023-6201	Postage	61	86	300	-	
0102-023-6205	Mileage	411	316	1,000	-	
0102-023-6537	Plotter Supplies	3,728	-	2,000	-	
	Total Commodities	4,601	474	4,300	-	-100.0%
	Department Total	61,906	62,017	66,845	58,783	-12.1%

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Ken Com

Description

KenCom provides 9-1-1 and emergency dispatch services to the citizens and emergency service providers of Kendall County. The goal is to dispatch all calls for service, emergency and non-emergency, with care, efficiency and in a professional manner.

Legal Status

50 ILCS 750/1 The General Assembly...declares that the establishment of a uniform, statewide emergency number is a matter of statewide concern and interest to all inhabitants and citizens of this State. It is the purpose of this Act to establish the number "9-1-1" as the primary emergency telephone number for use in this State and to encourage units of local government...to develop and improve emergency communication procedures and facilities in such a manner as to be able to quickly respond to any person calling the telephone number "9-1-1" seeking police, fire, medical, rescue, and other emergency services.

Authorized Personnel Summary

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>Full Time</u>				
Director	1	1	1	1
Asst. Director	0	0	0	1
Supervisor	3	3	3	3
Telecommunicator	<u>14</u>	<u>15</u>	<u>16</u>	<u>19</u>
Total	18	19	20	24

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Ken Com

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-035-6101	Director	64,982	35,427	75,000	77,250	
0102-035-6105	Assistant Director	-	-	-	61,656	
0102-035-6102	Supervisors	94,388	155,055	152,490	166,362	
0102-035-6103	Operators	506,285	572,154	668,213	725,357	
0102-035-6106	Overtime	77,131	106,417	75,629	85,000	
0102-035-6110	Holiday Pay	28,077	36,140	45,000	57,000	
delete	Salary Coordinator	12,604	-	-	-	
	Total Personnel	783,467	905,193	1,016,332	1,172,625	15.4%
CONTRACTUAL						
0102-035-6202	Books/Subscriptions	-	1,077	600	750	
0102-035-6203	Dues/Memberships	848	460	600	1,000	
0102-035-6204	Conferences	573	664	1,200	1,200	
0102-035-6114	Training	-	3,408	8,300	8,300	
0102-035-6206	Training	633	2,660	3,000	5,000	
0102-035-6216	Equipment Maintenance	5,005	2,844	8,000	8,000	
0102-035-6219	Printing/Publications	838	64	838	1,500	
0102-035-6227	Telephone	3,395	2,283	2,000	2,500	
0102-035-6236	Equipment Rental	-	-	-	-	
0102-035-6600	Weather/Satellite Rental	3,395	2,762	3,000	3,000	
0102-035-6601	Radio Lines	41,751	37,140	33,000	45,000	
0102-035-6109	Recorder	1,018	298	1,100	1,000	
delete	Maintenance - other	3,531	-	-	-	
	Total Contractual	60,987	53,660	61,638	77,250	25.3%
COMMODITIES						
0102-035-6200	Office Supplies	2,026	1,496	2,500	3,000	
0102-035-6201	Postage	17	(62)	100	125	
0102-035-6205	Mileage	1,621	638	2,000	2,000	
	Total Commodities	3,664	2,072	4,600	5,125	11.4%
OTHER						
0102-035-6602	Leads/Livescan/Alerts	14,470	17,482	16,000	16,000	
0102-035-6603	Employee Screening	129	1,209	500	750	
	Total Other	14,599	18,691	16,500	16,750	1.5%
	Department Total	862,717	979,616	1,099,070	1,271,750	15.7%

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Soil & Water Conservation

Description

The education program includes soil, water, agricultural and environmental education presentations; maintenance of a resource library; workshops to educators, teachers and community members; contests and awards to county students; and education outreach to all county residents.

Legal Status

70 ILCS 405/22.01 ...To develop comprehensive plans for the conservation of soil and water resources and for the control and prevention of soil erosion..., floodwater and sediment damages within the district, which plans shall specify...the acts, procedure, performances and avoidances which are necessary...for the effectuation of such plans, including the specification of engineering operations, methods of cultivation, the growing of vegetation, cropping programs, tillage practices, and changes in use of land; and... to publish such plans and information and bring them to the attention of owners and occupiers of land within the district.

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Soil & Water Conservation District Grant

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Grant Breakdown:						
PERSONNEL						
0102-036-6610	Education Coordinator	10,800	11,125	11,459	11,849	
	Total Personnel	10,800	11,125	11,459	11,849	3.4%
CONTRACTUAL						
0102-036-6611	Workshop	110	113	116	120	
0102-036-6613	Education Newsletter	110	113	116	120	
0102-036-6618	Travel	1,030	1,060	1,092	1,130	
0102-036-6619	Copying	380	391	402	416	
	Total Contractual	1,630	1,677	1,726	1,786	3.5%
COMMODITIES						
0102-036-6612	Education Supplies	1,520	1,565	1,612	1,667	
0102-036-6615	Soil Stewardship Materials	110	113	116	120	
0102-036-6616	Office Supplies	220	226	233	241	
0102-036-6617	Newsletter Postage	-	-	-	-	
	Total Commodities	1,850	1,904	1,961	2,028	3.4%
OTHER						
0102-036-6614	Edu Contest & Awards	220	226	233	241	
	Total Other	220	226	233	241	3.4%
	Department Total	14,500	14,932	15,379	15,904	3.4%

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Regional Office of Education

Description

There are over 700 references to the Regional Superintendent in Illinois law. These references address supervisory and service functions to be provided by the Regional Office of Education. The scope of these mandates range from teacher/administrator certification to safety conditions of all school buildings (including approval of construction designs and plans) to something as simple as issuing work permits to minors.

Legal Status

105 ILCS 5/3A-7 When 2 or more regions have been consolidated into a single educational service region, the costs of secretarial service, office space and other expenses necessarily incurred in the operation of the office of the regional superintendent shall be allocated to and borne by the counties comprising the region in the proportion that the equalized and assessed value of the taxable property in the county bears to the total equalized and assessed value of all taxable property in the region.

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Regional Office of Education

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-008-6431	Superintendent Reimb.	41,057	48,316	54,903	54,076	
	PT Truancy Worker	-	-	-	-	
0102-008-6430	Grundy Benefits Reimb.	7,020	21,324	9,900	8,400	
	Total Personnel	48,077	69,640	64,803	62,476	-3.6%
OTHER						
0102-008-6650	Misc. Grundy Reimb.	12,519	-	32,970	31,173	
	Total Other	12,519	-	32,970	31,173	-5.5%
	Department Total	60,596	69,640	97,773	93,649	-4.2%

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Board of Review

Description

The Board of Review is charged with administrating the Statutory requirements regarding property tax complaints as set forth in the Property Tax code incorporated in the revenue act of 1913 as amended through Public Act 88-525 and including amendments of the 88th General Assembly of the predecessor acts, and as amended to date.

Legal Status

35 ILCS 200/6-5 In counties under township organization with less than 3,000,000 inhabitants...there shall be an appointed board of review to review the assessments made by the supervisor of assessments. When there is no existing appointed board of review, the chairman of the county board shall appoint, with approval of the county board, 3 citizens of the county to comprise the board of review for that county. No person may serve on the board of review who is not qualified by experience and training in property appraisal and property tax administration.

Authorized Personnel Summary

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>Part Time</u>				
Chair	1	1	1	1
Member	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total	3	3	3	3

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Board of Review

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-021-6102	Board Members	34,698	39,904	39,880	42,850	
	Total Personnel	34,698	39,904	39,880	42,850	7.4%
COMMODITIES						
0102-021-6200	Office Supplies	723	1,101	2,060	2,000	
0102-021-6201	Postage	1,712	3,147	3,500	3,000	
0102-021-6205	Mileage	290	259	1,000	1,000	
	Total Commodities	2,725	4,507	6,560	6,000	-8.5%
CONTRACTUAL						
0102-021-6203	Dues	-	225	800	600	
0102-021-6204	Conferences	731	590	2,000	2,000	
0102-021-6209	Legal Publications	464	930	2,000	2,000	
0102-021-6215	Contractual Services	4,200	-	20,000	25,000	
	Total Contractual	5,395	1,745	24,800	29,600	19.4%
	Department Total	42,818	46,156	71,240	78,450	10.1%

Kendall County
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Annual Operating Budget

Farmland Review Board

Description

Certify Department of Revenue Farmland Values.

Legal Status

35 ILCS 200/10-120 A County Farmland Assessment Review Committee...shall be established in each county to advise the chief county assessment officer on the interpretation and application of the State-certified farmland values, guidelines and the implementation of this Section...Each chief county assessment officer shall present annually to the Committee the farmland valuation procedure to be used in that county and the equalized assessed valuations by productivity index to be used for the next assessment year.

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Farmland Review Board

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-024-6115	Per Diem	-	170	340	340	
	Total Personnel	-	170	340	340	0.0%
CONTRACTUAL						
0102-024-6209	Publications	-	49	50	50	
	Total Contractual	-	49	50	50	0.0%
COMMODITIES						
0102-024-6205	Mileage	-	18	40	40	
	Total Commodities	-	18	40	40	0.0%
	Department Total	-	237	430	430	0.0%

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Capital Expenditures

Description

Includes all capital expenditures for all General Fund departments.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
CAPITAL						
0102-100-9101	Facilities Management	48,395	43,565	57,192	94,084	65%
0102-100-9102	Building & Zoning	-	388	25,000	25,000	0%
0102-100-9106	County Clerk	-	-	-	-	0%
0102-100-9107	Election Costs	-	-	-	-	0%
0102-100-9109	Sheriff	42,325	139,101	123,500	252,980	105%
0102-100-9110	Corrections	-	-	-	-	0%
0102-100-9112	EMA	-	-	-	6,000	0%
0102-100-9114	Circuit Court Clerk	-	-	3,700	-	-100%
0102-100-9115	Jury Commissions	-	-	-	-	0%
0102-100-9116	Circuit Court Judge	-	-	-	-	0%
0102-100-9117	Coroner	-	-	3,000	-	-100%
0102-100-9118	Court Services	-	-	-	-	0%
0102-100-9119	Public Defender	2,796	-	1,300	-	-100%
0102-100-9120	State's Attorney	1,434	3,362	5,270	1,220	-77%
0102-100-9121	Board of Review	-	-	-	-	0%
0102-100-9122	Chief Assessor	-	-	-	-	0%
0102-100-9123	Mapping	-	210	-	-	0%
0102-100-9125	Treasurer	-	-	450	1,000	122%
0102-100-9130	Administrative Services	-	-	-	-	0%
0102-100-9133	Technology Services	-	-	-	67,000	0%
0102-100-9135	Ken Com	-	-	-	-	0%
0102-099-6998	Highway	167,524	140,975	134,000	-	-100%
0102-098-6998	Recorder's Doc Storage	-	-	-	-	0%
	Total Capital	262,474	327,601	353,412	447,284	27%
	Department Total	262,474	327,601	353,412	447,284	27%

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Contingency

Description

Used to stabilize budget for unforeseen expenditures.

Status

55 ILCS 5/6-24002 The...purposes for which appropriations shall be made are classified and standardized by the following items, and by such items shall be designated in the budget documents and the annual appropriations ordinances: (1) personal services, (2) non-personal expenses, (3) equipment outlays or contracts, (4) land and permanent improvements, (5) contingencies. Contingencies shall be for subsequent transfer, if necessary, to purposes or objects to cover only expenditures required that could not reasonably have been foreseen and provided for at the time of the enactment of the appropriation ordinance.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
OTHER						
0102-037-6999	Contingency	94,475	238,512	368,505	388,636	105.5%
	Total Other	94,475	238,512	368,505	388,636	
	Department Total	94,475	238,512	368,505	388,636	5.5%

Transfers Out

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
TRANSFERS						
0102-039-6310	Transfers Out	-	254,250	780,000	900,000	15.4%
	Total Transfers	-	254,250	780,000	900,000	15.4%
	Department Total	-	254,250	780,000	900,000	15.4%

FY 2008

To Gen Fund Special Reserve for Tax Appeals	350,000
To Capital Improvement Fund	175,000
To Public Safety Capital Improvement Fund	375,000
	900,000

FY 2007

To Gen Fund Special Reserve for Tax Appeals	350,000
To Federal Aid Matching for Eldamain Road Engineering	400,000
To Highway Fund for salaries	5,000
To HHS for salaries	25,000
	780,000

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Debt Service

Description

Money transferred from the General Fund into the County Building Debt Service Fund in order to pay alternate revenue bonds on the county office building that houses Health & Human Services, the Veterans' Assistance Commission and the Technology Department. The building was built in 2004 and originally cost \$4,500,000.

Legal Status

30 ILCS 350/7 A governing body may provide for a reserve fund solely for the payment of the principal of and interest on bonds. Bond proceeds may be used to provide such reserve fund.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
OTHER						
0102-038-6865	Bank Note Interest	-	732	-		
0102-038-6870	Bank Note Principal	-	159,100	-		
	Total Other	-	159,832	-		0.0%
TRANSFERS						
New FY 08	Court Expans. Debt Svs Trf	-	126,499	-	700,000	
0102-038-6310	County Bldg Debt Svs Transfer	129,815	-	124,994	118,579	-5.1%
	Total Transfers	129,815	126,499	124,994	818,579	
	Department Total	129,815	286,331	124,994	818,579	554.9%

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Public Safety Sales Tax Fund

Description of Fund:

In 2002, voters of Kendall County approved by referendum to impose a 1/2% sales tax for public safety purposes. The Board appropriates expenditures from this fund for courthouse and jail expansion and other public safety operations.

55 ILCS 5/5-1006.5 The county board of any county may impose a tax upon all persons engaged in the business of selling tangible personal property, other than personal property titled or registered with an agency of this State's government, at retail in the county on the gross receipts from the sales made in the course of business to provide revenue to be used exclusively for public safety...purposes in that county... "public safety" includes, but is not limited to, crime prevention, detention, fire fighting, police, medical, ambulance, or other emergency services.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		2,966,750	3,275,854	3,184,716	2,732,250	-14.2%
REVENUE						
2001-000-1320	Sales Tax	3,316,793	3,571,306	3,675,000	3,805,000	
2001-000-1325	Misc	-	19,974	-	-	
2001-000-1135	Interest Income	89,384	142,034	120,000	90,000	
	Total Revenue	3,406,177	3,733,314	3,795,000	3,895,000	2.6%
PERSONNEL						
delete	Corrections Food Management	59,858	-	-	-	
delete	Sheriff Other Salaries	127,572	-	-	-	
delete	Corrections Deputies	1,093,646	-	-	-	
delete	Sheriff Salary	78,500	-	-	-	
	Total Personnel	1,359,576	-	-	-	0.0%
CONTRACTUAL						
2002-000-6876	Kane County Juvenile Fund	130,860	137,000	-	-	
2002-000-6878	Combined Court Services	156,738	168,815	-	-	
	St. Attorney Services	18,153	-	-	-	
	Corrections Medical	34,810	-	-	-	
	Corrections Food Service	100,958	-	-	-	
	Corrections Equipment Maint.	4,820	-	-	-	
	Total Contractual	446,339	305,815	-	-	0.0%
COMMODITIES						
	Corrections Supplies	10,368	-	-	-	
	Corrections Uniforms	13,802	-	-	-	
	Corrections Prisoner Transport	2,105	-	-	-	
	Sheriff Weapons/Ammo	13,692	-	-	-	
	Sheriff Uniforms	10,691	-	-	-	
	Sheriff Vehicle Replacement	12,041	-	-	-	
	Total Commodities	62,699	-	-	-	0.0%
OTHER						
2002-000-6875	Public Building Commission Lease	1,000,000	1,000,000	1,000,000	1,000,000	
	Other Expenses	3,984	-	-	-	
	Total Other	1,003,984	1,000,000	1,000,000	1,000,000	0.0%
TRANSFERS						
2002-000-6300	Transfer to General Fund	-	2,064,403	2,059,228	2,060,000	
2002-000-6310	PS Cap. Projects Fund Transfer	-	225,000	1,000,000	-	
2002-000-6880	Jail Add. Debt Svcs. Transfer	89,738	139,720	188,238	234,988	
2002-000-6885	Court Exp Debt Svcs Transfer	134,737	89,514	-	600,000	
	Total Transfers	224,475	2,518,637	3,247,466	2,894,988	-10.9%
	Total Expenses	3,097,073	3,824,452	4,247,466	3,894,988	(0)
	Revenues over (Expenses)	309,104	(91,138)	(452,466)	13	-100.0%
	Ending Balance	3,275,854	3,184,716	2,732,250	2,732,263	0.0%

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GIS Mapping Fund

Description of Fund:

55 ILCS 5/3-5018 The county board...that provides a... countywide map through a...GIS may provide for an additional charge for filing every instrument, paper, or notice for record...Of that amount, \$2 must be deposited into a special fund...and any moneys collected ...and deposited into that fund must be used solely for the equipment, materials, and necessary expenses incurred in implementing and maintaining a... System....The remaining \$1 must be deposited into the recorder's special funds...to defray the cost of implementing or maintaining the...System and... providing electronic access to the county's...System records. Currently a fee of \$6 (raised from \$3 in 2003) is collected on property filings, \$2 of which goes to the GIS Recording Fund while the remaining \$4 resides in GIS Mapping.

		2005	2006	2007	2008	
Full Time Staff in fund (annual):		1	1.66	1.66	1.66	
<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		102,250	210,899	182,329	129,553	-28.9%
REVENUE						
5101-000-1320	GIS Receipts	156,686	194,120	180,000	120,000	
5101-000-1530	IDOT GIS Grant	51,223	24,849	2,000	-	
Total Revenue		207,909	218,969	182,000	120,000	-34.1%
PERSONNEL						
5102-000-6101	Salaries	28,843	68,426	77,034	79,730	
Total Personnel		28,843	68,426	77,034	79,730	3.5%
COMMODITIES						
5102-000-6201	Postage	-	-	-	300	
5102-000-6537	Plotter supplies	-	-	-	1,333	
5102-000-6205	Mileage	-	-	-	1,000	
5102-000-6200	Office Supplies	-	3,729	500	1,000	
Total Commodities		-	3,729	500	3,633	626.6%
CONTRACTUAL						
5102-000-6203	Dues and Memberships	-	-	-	500	
5102-000-6206	Training	-	-	-	1,667	
5102-000-6204	Conferenes	-	-	-	3,333	
5102-000-6925	Farms Program	-	-	-	13,333	
5102-000-6650	GIS Expenditures	-	154,740	155,443	15,000	
5102-000-6926	Aerial Reflight	-	-	-	-	
5102-000-6927	IDOT GIS Grant	70,417	20,644	1,800	-	
Total Other		70,417	175,384	157,243	33,833	-78.5%
Total Expenses		99,260	247,539	234,777	117,196	-50.1%
Revenues over (Expenses)		108,649	(28,570)	(52,777)	2,804	
Ending Balance		210,899	182,329	129,553	132,357	2.2%

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Kendall County
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GIS Recording Fund

Description of Fund:

55 ILCS 5/3-5018 The county board...that provides a... countywide map through a...GIS may provide for an additional charge for filing every instrument, paper, or notice for record...Of that amount, \$2 must be deposited into a special fund...and any moneys collected ...and deposited into that fund must be used solely for the equipment, materials, and necessary expenses incurred in implementing and maintaining a... System....The remaining \$1 must be deposited into the recorder's special funds...to defray the cost of implementing or maintaining the...System and... providing electronic access to the county's...System records. Currently a fee of \$6 (raised from \$3 in 2003) is collected on property filings, \$2 of which goes to the GIS Recording Fund while the remaining \$4 resides in GIS Mapping.

	2005	2006	2007	2008
Full Time Staff in fund (annual):	1	2.33	2.33	2.33

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		143,647	200,925	160,256	77,227	-51.8%
REVENUE						
3701-000-1320	GIS Receipts	78,343	94,888	90,000	110,000	
	Total Revenue	78,343	94,888	90,000	110,000	22.2%
PERSONNEL						
3702-000-6101	Salaries	21,065	71,717	74,862	79,472	
	Total Personnel	21,065	71,717	74,862	79,472	6.2%
OTHER						
3702-000-6650	GIS Expenditures	-	63,840	98,167	-	
	Total Other	-	63,840	98,167	-	
	Total Expenses	21,065	135,557	173,029	79,472	-54.1%
Revenues over (Expenses)		57,278	(40,669)	(83,029)	30,528	
Ending Balance		200,925	160,256	77,227	107,755	39.5%

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Health & Human Services Fund

Description

This department provides: immunizations, WIC, FCM, community education, nutrition program, well/septic, restaurant, tanning salon inspections, recycling program, mental health counseling, senior counseling, substance abuse and alcohol treatment, DUI services, Community Services Block Grant, small business loans, scholarships, LIHEAP, weatherization, and health education in all units.

Legal Status

55 ILCS 5/5-25010 The county board ...which has established and is maintaining a county or multiple-county health department shall...levy annually...a tax of not to exceed .1% of the value...as equalized or assessed by the Department of Revenue, of all taxable property of the county...and shall be paid... into the county treasury and held in the County Health Fund and shall be used only for the purposes of this Division. Where there is a county health department, the County Health Fund shall be drawn upon by the proper officers of the county upon the properly authenticated vouchers of the county health department.

Authorized Personnel Summary

	<u>2007</u>	<u>2008</u>
<u>Full Time</u>		
Administration	7	7
Admissions	11.5	11.5
Mental Health	11	11
Public Health Nursing & Environmental Health	17.75	18.25
Information Services	<u>5.25</u>	<u>5.25</u>
Total	52.5	53

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Health & Human Services Fund

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		727,180	367,986	451,652	751,652	
REVENUE						
2101-000-1100	Property Taxes	554,716	591,603	650,000	706,860	
2101-000-1105	Protested & Back Taxes	-	-	-	-	
2101-000-1135	Interest Income	1,018	1,378	1,378	1,200	
2101-000-1325	Miscellaneous Income	19,652	17,112	20,784	8,200	
2101-000-1400	Women's Health Fair	1,487	3,637	3,985	1,500	
2101-000-1401	Behavioral Health Counsel Fee	166,557	118,176	129,610	140,000	
2101-000-1402	Septic Inspection Fees	35,945	34,865	22,800	20,000	
2101-000-1403	Restaurant Inspection Fees	15,741	129,564	153,000	125,000	
2101-000-1404	Tanning Fees	1,700	1,850	1,450	1,000	
2101-000-1405	Kendall Co. Well Permit Fee	33,710	30,475	15,485	20,000	
2101-000-1406	Solid Waste Fee	1,257	1,341	2,026	2,000	
2101-000-1407	Groundwater Grant	-	-	-	-	
2101-000-1408	Solid Waste Grant	1,117	-	-	-	
2101-000-1409	West Nile Virus Grant	27,295	29,355	23,408	23,408	
2101-000-1410	Immunization Clinic	23,328	25,646	33,700	17,000	
2101-000-1411	Adult Immunizations	15,976	55,759	51,300	40,000	
2101-000-1412	Plat Review Fees	4,400	2,150	200	500	
2101-000-1413	FCM Homeless Service	8,276	16,510	31,900	31,900	
2101-000-1414	Behavioral Health Grants	68,186	58,220	92,216	85,479	
2101-000-1415	Coffee Revenue	1,154	1,920	1,474	1,000	
2101-000-1417	Fox Valley United Way	-	50,850	63,533	-	
2101-000-1418	IDHFS Energy Conservation	-	106,952	92,852	-	
2101-000-1419	Consultations	-	-	-	-	
2101-000-1422	State Grant Health Protection	47,297	57,142	57,636	63,201	
2101-000-1424	State Grant Tobacco	28,484	23,737	27,394	27,475	
2101-000-1425	Title III NELAA on Aging	7,556	6,062	8,857	5,959	
2101-000-1426	DCFS Counseling	-	4,014	3,804	1,200	
2101-000-1427	State Grant FCM	94,100	106,500	108,098	109,695	
2101-000-1428	Non-Community Well Grant	750	625	713	850	
2101-000-1429	Public Aid FCM	51,757	112,826	113,785	75,000	
2101-000-1430	Public Aid Immunizations	18,108	22,500	27,500	10,000	
2101-000-1431	W.I.C. Grant	84,800	107,400	105,800	109,200	
2101-000-1432	TB Board Contract	1,200	1,200	1,200	1,000	
2101-000-1433	State Grant CAT Programs	1,175,684	1,668,906	1,560,986	1,377,688	
2101-000-1434	KHA Program Contract	79,945	38,968	-	-	
2101-000-1435	Flu Clinic	21,126	24,659	25,900	15,000	
2101-000-1436	State Grant Lead Prevention	322	476	236	-	
2101-000-1440	Uncollectibles	-	-	-	-	
2101-000-1441	Radon Test Kit Fees	513	224	110	10,000	
2101-000-1443	Bioterrorism Grant	84,154	68,235	104,229	55,450	
2101-000-1444	Menopause Grant	24,145	7,354	-	-	
2101-000-1445	Vision/Hearing Screening	4,776	48	-	-	
2101-000-1446	IL Viol. Prot. Grant Fiscal Agen	19,500	19,500	19,500	19,500	
2101-000-1447	Facility Utilization Contract	9,846	9,746	19,500	19,400	
2101-000-1448	Teen Parent Services	18,280	44,900	30,400	30,900	
2101-000-1449	Donated Vaccines	83,883	88,758	-	90,000	
2101-000-1450	Earned Interest	-	-	-	-	

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Health & Human Services Fund

Account #	Description	Actual 2004-05	Actual 2005-06	Budget 2006-07	Budget 2007-08	% Change In Budget
2101-000-1416	708 Fund Transfer	434,313	593,526	600,000	678,478	
2101-000-1420	Solid Waste Transfer	-	-	-	-	
2101-000-1437	Senior Citizens Fund Transfer	56,528	-	56,000	63,250	
2101-000-1438	Transfer	-	-	25,000	-	
	W.I.C. Supplemental Nutrition	197,031	227,540	-	275,000	
	CSBG Loan Fund Receipts	(59,547)	-	-	-	
	TANF Grant	7,844	4,707	-	-	
	State Grant Dental	500	-	-	-	
	First Offender - Behavioral	5,460	4,935	-	-	
	Senior Citizens Fund	-	-	-	-	
	Pandemic Flu	-	17,500	-	-	
	CRI grant	-	37,605	-	-	
	Food Handling Permit Fees	66,205	-	-	-	
delete	Plano United Way	1,916	-	-	-	
delete	Kendall County United Way	22,132	-	-	-	
	Total Revenue	3,570,123	4,576,956	4,287,749	4,263,293	-0.6%
PERSONNEL						
2102-000-6101	Administration	237,176	327,416	383,865	395,872	
2102-000-6102	Admissions Services Unit	319,792	369,346	467,077	477,589	
2102-000-6103	Behavioral Health Unit	440,424	466,156	486,488	492,281	
2102-000-6104	Public Health Unit	656,662	702,553	716,165	758,120	
2102-000-6105	Information Services	243,708	221,528	139,721	153,935	
	Total Personnel	1,897,762	2,086,999	2,193,317	2,277,797	3.9%
CONTRACTUAL						
2102-000-6203	Dues/Subscriptions	4,199	6,802	6,958	7,490	
2102-000-6204	Conferences & Training	14,050	13,561	29,933	21,800	
2102-000-6215	Contractual Services	104,707	82,536	83,355	122,390	
2102-000-6217	Vehicle Maintenance	-	2,383	155	500	
2102-000-6219	Printing & Publications	14,425	20,275	11,357	12,950	
2102-000-6227	Telephone	11,744	8,865	10,815	12,000	
2102-000-6561	Personnel Advertising	403	449	415	2,450	
2102-000-6779	Title III E Caregiver Support	-	-	-	-	
2102-000-6780	Administrative Rent	150,000	153,750	157,594	161,534	
2102-000-6781	Direct Client Assistance	1,240,463	1,561,690	1,304,112	1,153,215	
2102-000-6782	Countywide Crisis Intervention	933	-	-	-	
2102-000-6783	Children's Program	-	-	-	-	
2102-000-6790	Solid Waste	1,478	353	2,525	3,000	
2102-000-6791	Building Maintenance	-	-	1,375	5,000	
2102-000-6796	Contracts	-	-	7,758	500	
	Supplemental Food Coupons	197,031	227,540	-	275,000	
	Homeless expense	15,071	1,718	-	-	
delete	Utilities - Non-Telephone	1,809	-	-	-	
delete	Facility Consolidation	8,826	2,593	-	-	
	Total Contractual	1,765,139	2,082,515	1,616,353	1,777,829	10.0%
COMMODITIES						
2102-000-6201	Postage	5,520	8,067	9,740	9,540	
2102-000-6205	Mileage	24,018	29,637	30,549	34,135	
2102-000-6775	Non-Medical Supplies	23,475	52,428	28,950	28,767	
2102-000-6776	Medical Supplies	20,251	15,197	9,715	22,400	
2102-000-6777	Community Education Supplies	12,992	5,192	10,563	10,750	
2102-000-6789	Hepatitis B Vaccine	15,323	41,876	38,539	24,000	

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Health & Human Services Fund

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
2102-000-6793	Psychological Testing Material	2,286	940	1,202	2,000	
2102-000-6794	Vaccines	61,679	83,830	-	90,000	
	Total Commodities	165,544	237,167	129,259	221,592	71.4%
CAPITAL						
2102-000-6778	Non-Medical Equipment	-	-	-	-	
2102-000-9999	Capital Expenditures	65,726	45,747	21,606	39,225	
	Total Capital	65,726	45,747	21,606	39,225	81.5%
OTHER						
2102-000-6784	Refunds	4,710	1,300	6,400	-	
2102-000-6785	Uncollectibles	-	-	-	-	
2102-000-6786	IL Viol. Prot. Grant Fiscal Agent	17,936	19,496	19,500	19,500	
2102-000-6787	IPLAN	2,500	7,000	1,315	2,500	
2102-000-6792	Insurance Reimbursement	10,000	13,066	-	13,719	
2102-000-6795	West Nile Grant Reimbursement	-	-	-	-	
	Principal Payments	-	-	-	-	
	Interest Payments	-	-	-	-	
	Total Other	35,146	40,862	27,215	35,719	31.2%
TRANSFERS						
		-	-	-	-	
	Total Transfers	-	-	-	-	
	Total Expenses	3,929,317	4,493,290	3,987,749	4,352,162	9.1%
	Revenues over (Expenses)	(359,194)	83,666	300,000	(88,869)	-129.6%
	Ending Balance	367,986	451,652	751,652	662,783	-11.8%

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Community 708 Mental Health Board Fund

Description

The 708 Community Mental Health Board of Kendall County exists to ensure that residents of the County have access to a quality Mental Health Care Delivery System which is efficient and effective. The annual one-year plan for the Board supports the traditions of Kendall County by ensuring neighborly concern and quality professional support for those persons in need of mental health services, chemical-substance abuse intervention, and support for developmental disabilities.

Legal Status

405 ILCS 20/4 In order to provide the necessary funds...for... mental health facilities and services... the governing body... may levy an annual tax of not to exceed .15% upon all of the taxable property...Such tax shall be paid into a special fund to be designated as the "Community Mental Health Fund" which shall...be administered by the community mental health board and used only for the purposes specified in this Act. Nothing contained herein shall...preclude the use of other funds available...under any existing Federal, State or local statute. Interest earned...shall only be used for purposes which are authorized by this Act.

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Community 708 Mental Health Board Fund

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		592	1,562	2,029	2,029	0.0%
REVENUE						
0501-000-1100	Current Tax	565,619	669,793	742,500	817,282	10.1%
	Interest Revenue	-	1,561	-	-	
0501-000-1105	Protested & Back Tax	1,038	-	-	-	
	Total Revenue	566,657	671,354	742,500	817,282	10.1%
CONTRACTUAL						
	Agency Grants	-	-	-	817,282	
0502-000-6661	Family Counseling	2,425	3,034	2,500		
0502-000-6662	Youth Service Board	10,102	10,411	12,750		
0502-000-6663	AID	21,007	22,489	23,000		
0502-000-6664	Open Door	32,319	34,626	38,000		
0502-000-6665	Mutual Ground	17,775	19,019	21,000		
0502-000-6666	Kane-Kendall Case Coord.	-	-	-		
0502-000-6667	Operating Expense	68	350	750		
0502-000-6668	Fox Valley Family YMCA	2,021	4,326	4,500		
0502-000-6669	CASA Kendall County	4,040	4,326	4,500		
0502-000-6670	Suicide Prevention Services	12,120	9,516	10,000		
0502-000-6671	Diversion Coord./Probation	-	-	-		
0502-000-6672	Aunt Martha's	4,849	9,993	2,000		
0502-000-6673	Senior Services	4,849	-	3,500		
0502-000-6674	C.L.A.S.Y.	2,021	-	-		
0502-000-6675	Community Counseling	5,654	7,429	-		
0502-000-6676	Fox Valley Hospice	4,041	4,326	3,500		
0502-000-6677	Visiting Nurses Association	1,617	-	-		
0502-000-6678	Education Services Network	1,617	1,324	1,500		
0502-000-6679	Day One Network	4,849	5,192	5,000		
	Court Services	-	-	-		
0502-000-6680	NAMI	-	-	1,500		
	Total Contractual	131,374	136,361	134,000	817,282	509.9%
TRANSFERS						
0502-000-6660	HHS Transfer	434,313	534,526	608,500		
	Total Transfers	434,313	534,526	608,500		-100.0%
	Total Expenses	565,687	670,887	742,500	817,282	10.1%
Revenues over (Expenses)		970	467	-		
Ending Balance		1,562	2,029	2,029	2,029	0.0%

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Social Services for Senior Citizens Fund

Description of Fund:

Voter referendum approved a property tax rate up to .25% to aid senior independence. Voters also approved a referendum known as the "Property Tax Cap" which caps the overall levy of the County. The proposed tax rate is .10% to aid seniors. The County Board has increased the fund balance to help fund public para-transit service in Kendall County.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		6,156	1,317	5,550	18,533	233.9%
REVENUE						
0601-000-1100	Current Tax	243,713	242,967	264,248	288,000	
0601-000-1105	Protested & Back Tax	448	566	-		
	Total Revenue	244,161	243,533	264,248	288,000	9.0%
CONTRACTUAL						
	Agency Grants	-	-	251,265	268,000	
0602-000-6668	Fox Valley YMCA	1,029	2,500	-		
0602-000-6677	Visiting Nurses Association	1,022	2,000	-		
0602-000-6686	Prairie State Legal Services	7,709	8,800	-		
0602-000-6688	Salvation Army Golden Diners	56,528	25,000	-		
0602-000-6689	Fox Valley Older Adults	25,696	25,000	-		
0602-000-6690	Senior Services Assoc., Inc.	100,488	112,000	-		
0602-000-6691	CNN	-	5,000	-		
	Total Contractual	192,472	180,300	251,265	268,000	6.7%
TRANSFERS						
0602-000-6660	HHS Transfer	56,528	59,000	-		
	Total Transfers	56,528	59,000	-		
	Total Expenses	249,000	239,300	251,265	268,000	6.7%
	Revenues over (Expenses)	(4,839)	4,233	12,983	20,000	
	Ending Balance	1,317	5,550	18,533	38,533	107.9%

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Extension Education Service Fund

Description

Extension educational programs are offered in four broad areas: 4-H Youth Development, Family and Consumer Sciences, Community Development, and Agriculture and Natural Resources. The County Board approves a special levy to help fund the Extension Office's activities.

Status

505 ILCS 45/8 The county governing board shall annually... consider the total funds needed for Cooperative Extension Service programs in the county. The county governing board may appropriate and pay 50% of the total so determined from the general corporate fund or other available funds or from an existing extension education tax of the county for the extension educational program in the county. The State allocates matching dollars annually.

The amount to be so appropriated by the county governing board may be reduced by the total of any private gifts or grants specifically made to support the county extension programs. In 1987, the voters of Kendall County supported a referendum to establish a maximum tax rate of 2.5%.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		-	250	388	388	0.0%
REVENUE						
0801-000-1100	Current Tax	136,401	150,029	162,000	167,500	
	Interest Revenue	-	350	-		
0801-000-1105	Protested & Back Tax	-	-	-		
	Total Revenue	136,401	150,379	162,000	167,500	3.4%
OTHER						
0802-000-6700	Tax Distribution	136,401	150,241	162,000	167,500	
	Total Other	136,401	150,241	162,000	167,500	0.0%
	Total Expenses	136,401	150,241	162,000	167,500	0.0%
	Revenues over (Expenses)	-	138	-		0.0%
	Ending Balance	-	388	388	388	0.0%

*Kendall County
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County Highway Fund

Description

The County Highway Fund is the basic operating mechanism for funding the Highway Department activities, including salaries, maintenance materials and operating supplies. Our goal is to provide the safest, most efficient County Transportation System possible within the current fiscal restraints.

Legal Status

605 ILCS 5/5-601 For the purpose of improving, maintaining, repairing, constructing and reconstructing the county highways...and for the payment of lands, quarries, pits or other deposits of road material required by the county for such purpose, and for acquiring and maintaining machinery and equipment, or for acquiring, maintaining, operating, constructing or reconstructing buildings for housing highway offices, machinery, equipment and materials, used for the construction, repair and maintenance of such highways, the county board shall have the power to levy an annual tax to be known as the "county highway tax".

<u>Authorized Personnel Summary</u>				
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>Full Time</u>				
Engineer	1	1	1	1
Asst. Engineer	1	1	1	1
Civil Engineer	1	1	1	1
Foreman	1	1	1	1
Maintenance	6	7	7	8
Admin. Asst.	1	1	1	1
Total	11	12	12	13

Kendall County
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Annual Operating Budget

County Highway Fund

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		(14,001)	29,110	40,566	25,320	-38%
REVENUE						
1201-000-1100	Current Tax	640,193	754,309	800,000	1,250,000	
1201-000-1105	Protested & Back Tax	1,175	1,757	-	-	
1201-000-1325	Miscellaneous Income	109,880	137,286	103,000	30,000	
1201-000-1373	Overweight Permits	-	-	-	100,000	
1201-000-1371	Federal Salary Reimb.	84,645	44,987	46,000	48,400	
1201-000-1372	Other Governments Reimb.	-	-	-	-	
1201-000-1374	Twp. Engineering Income	32,511	26,437	32,000	30,000	
1201-000-1300	General Fund Transfer	-	-	5,000	-	
	Total Revenue	868,404	964,776	986,000	1,458,400	48%
PERSONNEL						
1202-000-6101	Superintendent	84,653	91,293	90,974	95,410	
1202-000-6102	Other	414,582	481,924	518,172	590,180	
1202-000-6105	Temporary	25,179	23,482	28,000	30,000	
1202-000-6106	Overtime	21,480	21,510	25,000	35,000	
	Total Personnel	545,894	618,209	662,146	750,590	13%
CONTRACTUAL						
1202-000-6203	Dues/Conferences	2,258	2,802	4,000	4,000	
1202-000-6207	Mobile Telephones	2,632	-	2,200	2,500	
1202-000-6216	Equipment Maintenance	49,835	54,100	50,000	50,000	
1202-000-6251	Utilities	100	2,033	1,000	1,000	
1202-000-6720	Building & Grounds Maint.	11,443	15,881	16,000	125,000	
1202-000-6721	Street Lights Maint.	15,847	15,857	20,000	15,000	
1202-000-6723	Pavement & Striping	17,872	29,169	25,000	30,000	
1202-000-6726	Traffic Signal Mtn	-	-	-	25,000	
1202-000-6727	Road & Bridge Mtn	-	-	-	25,000	
	Total Contractual	99,987	119,842	118,200	277,500	135%
COMMODITIES						
1202-000-6200	Office Supplies	2,005	2,445	2,500	2,500	
1202-000-6201	Postage	1,402	1,147	1,500	1,500	
1202-000-6205	Mileage	4,388	4,430	5,000	5,000	
1202-000-6217	Gasoline/Oil	53,390	64,346	65,000	80,000	
1202-000-6240	Clothing Allowance	1,200	1,400	1,400	1,600	
1202-000-6722	Highway Maint. Materials	97,947	108,528	125,000	150,000	
1202-000-6724	Sign Supplies	16,175	29,246	17,000	35,000	
1202-000-6725	Engineering Supplies	2,905	3,727	3,500	5,000	
	Total Commodities	179,412	215,269	220,900	280,600	27%
CAPITAL						
	Capital Equipment	-	-	-	150,000	
	Total Expenses	825,293	953,320	1,001,246	1,458,690	46%
Revenues over (Expenses)		43,111	11,456	(15,246)	(290)	-98%
Ending Balance		29,110	40,566	25,320	25,030	-1%

Kendall County
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County Bridge Fund

Description

Provide for construction and maintenance of all bridges on the County Highway System, and participate in the construction and maintenance on the Township System. The goal/objective of this fund is to continue to gain financial momentum in an effort to provide safe and functional bridges in Kendall County.

Legal Status

605 ILCS 5/5-503 Bridges, culverts or drainage structures for across highway waterways having a waterway opening of 25 square feet or more and located on county highways, township roads or district roads on county lines, and bridges, culverts or drainage structures for across highway waterways having a waterway opening of 25 square feet or more and located on such county line highways...[which] deviate from the...county line within 80 rods...shall be constructed and repaired by such counties and the expense ...shall be borne in a proportion to the assessed value of the taxable property...prior to such construction or repair.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		480,622	828,678	139,209	531,979	282.1%
REVENUE						
1301-000-1100	Current Tax	474,698	496,519	575,000	600,000	
1301-000-1105	Protested & Back Tax	-	-	-	-	
1301-000-1325	Miscellaneous Income	-	94,158	600,000	600,000	
1301-000-1380	Township Reimbursement	-	-	15,000	25,000	
1301-000-1381	State Twp. Bridge Program	151,531	16,237	120,000		
1301-000-1382	ICC Reimbursements	-	-	-	-	
	Interest Income	872	1,157	-	-	
	Total Revenue	627,101	608,071	1,310,000	1,225,000	-6.5%
CAPITAL						
1302-000-6735	Construction of Bridges	95,800	1,283,864	767,230	1,550,000	
1302-000-6736	Twp. Bridge Program	19,083	13,676	150,000	135,000	
	Total Capital	114,883	1,297,540	917,230	1,685,000	83.7%
TRANSFER						
	Operating Transfers	164,162	-	-	-	
	Total Transfer	164,162	-	-	-	
	Total Expenses	279,045	1,297,540	917,230	1,685,000	83.7%
	Revenues over (Expenses)	348,056	(689,469)	392,770	(460,000)	
	Ending Balance	828,678	139,209	531,979	71,979	-86.5%

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Federal Aid Matching Fund

Description

This fund assists other Highway Department revenues in the construction of roads and bridges on County Highways in the Federal Aid Network. Normal services, including road construction, land acquisition and engineering will be provided with these revenues.

Legal Status

605 ILCS 5/5-603 For the purpose of providing funds to pay the expenses for engineering and right-of-way costs, utility relocations and its proportionate share of construction or maintenance of highways in the federal aid network or county highway network and costs incurred incident to transportation planning studies...the county board except in counties having a population in excess of 1,000,000 inhabitants has the power to levy an annual tax to be known as the matching tax...All moneys derived from the matching tax shall be placed in a separate fund to be known as the matching fund and shall be used for no other purposes.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		453,116	(101,400)	(41,482)	458,518	-1205.3%
REVENUE						
1401-000-1100	Current Tax	254,621	348,625	350,000	1,000	
1401-000-1105	Protested & Back Tax	467	812	-		
1401-000-1325	Miscellaneous Income	-	209,189	-		
1401-000-1390	Special Reserve	-	-	-		
1401-000-1300	General Fund Transfer	-	-	400,000		
1401-000-1305	Transfers In	-	-	-		
	Federal Revenue	-	577,115	-		
	Restricted Funds	155,000	-	-		
	Bristol Twp. Improvement	-	-	-		
	Fox Rd. to Silver Springs	-	-	-		
	Developer Contributions	-	-	-		
	Total Revenue	410,088	1,135,741	750,000	1,000	-99.9%
CAPITAL						
1402-000-6740	Road Construction	551,986	947,909	150,000		
1402-000-6741	Right of Way Acquisition	1,840	59,887	50,000		
1402-000-6743	Montgomery Crossing	-	-	-		
1402-000-6744	Grove Road	-	-	-		
1402-000-6745	Lakewood Springs	-	-	-		
	Orchard - Tuscany Trail	132,735	-	-		
	Traffic Lights	60,000	-	-		
	Total Capital	746,561	1,007,796	200,000		-100.0%
OTHER						
1402-000-6742	Engineering Fees	96,043	68,027	50,000	300,000	
	Restricted Funds	-	-	-		
	Total Other	96,043	68,027	50,000	300,000	500.0%
TRANSFERS						
1402-000-6701	County Bridge Transfer	-	-	-		
	Transfers Out	122,000	-	-		
	Total Transfers	122,000	-	-		0.0%
	Total Expenses	964,604	1,075,823	250,000	300,000	20.0%
Revenues over (Expenses)		(554,516)	59,918	500,000	(299,000)	-159.8%
Ending Balance		(101,400)	(41,482)	458,518	159,518	-65.2%

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IMRF & Social Security Fund

Description

This fund provides for Social Security, Medicare and the three different pension plans authorized by the State of Illinois: IMRF, SLEP (Law Enforcement) and ECO (Elected Officials). Revenue is received through a property tax levy as well as employee payroll deductions. Currently, it is set up as a pay-as-you-go with less than 1% reserve. This fund also receives 1/3 of the Personal Property Replacement Tax.

Legal Status

40 ILCS 5/7-102 The purpose of this fund is to provide a[n] ...efficient system for the payment of annuities and other benefits, in addition to the annuities and benefits available... under the Federal Social Security Act, to certain officers and employees, and to their beneficiaries, of municipalities...It is the mission of this Fund to...develop...and administer programs that provide income protection to members and their beneficiaries on behalf of participating employers...

40 ILCS 5/7-107 ...having power...to authorize expenditures for, payment of earnings to employees from any fund... derived...from taxes, assessments, fees or other revenues...

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		148,179	175,705	202,310	385,610	90.6%
REVENUE						
0901-000-1100	IMRF Current Tax	998,491	1,618,457	1,800,000	1,950,000	
0901-000-1105	Protested & Back Tax	-	-	-	-	
0901-000-1110	Personal Property Repl. Tax	166,149	178,340	160,000	175,000	
0901-000-1135	Interest Income	3,664	5,779	3,500	2,000	
0901-000-1360	Soc. Sec. Current Tax	998,490	862,039	1,105,000	1,150,000	
0901-000-1361	Employee Contributions	1,421,293	1,713,728	1,927,800	2,070,000	
0901-000-1362	COPS Grant Reimb.	-	-	-	-	
0901-000-1345	Forest Preserve Transfer	10,000	7,655	-	19,700	
0901-000-1346	Animal Control Transfer	-	9,956	-	10,300	
	Miscellaneous	803	-	-	25,000	
	Total Revenue	3,598,890	4,395,954	4,996,300	5,402,000	22.9%
PERSONNEL						
0902-000-6705	Remitted to IMRF	1,879,830	2,363,784	2,605,000	2,970,000	
0902-000-6706	Remitted to Social Security	1,691,124	2,005,565	2,208,000	2,470,000	
0902-000-6707	Other	410	-	-	-	
	Total Personnel	3,571,364	4,369,349	4,813,000	5,440,000	24.5%
	Total Expenses	3,571,364	4,369,349	4,813,000	5,440,000	24.5%
	Revenues over (Expenses)	27,526	26,605	183,300	(38,000)	
	Ending Balance	175,705	202,310	385,610	347,610	-9.9%

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Liability Insurance Fund

Description

This is a levy to fund premiums and claims associated with liability, property and worker's compensation. Kendall County is part of an insurance trust called ICMRT.

Legal Status

55 ILCS 5/5-1079. A county board may insure against any loss or liability of any officer, employee or agent of the county resulting from the wrongful or negligent act of any such officer, employee or agent while discharging and engaged in his duties and functions and acting within the scope of his duties and functions as an officer, employee or agent of the county. Such insurance shall be carried with a company authorized by the Department of Insurance to write such coverage in Illinois.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		105,929	116,397	192,491	183,174	-4.8%
REVENUE						
1001-000-1100	Current Tax	629,288	657,103	662,000	672,000	
1001-000-1105	Interest Income	1,155	1,531	1,200	1,200	
1001-000-1325	Other Revenue	3,639	33,707	2,000	-	
1001-000-1340	HHS Reimb.	10,000	13,066	13,589	13,719	
1001-000-1345	Forest Preserve Reimb.	12,265	12,879	13,394	13,395	
	Total Revenue	656,347	718,286	692,183	700,314	1.2%
CONTRACTUAL						
1002-000-6650	Other Exp. & Deductibles	35,153	49,803	80,000	80,000	
1002-000-6710	Premiums	609,360	591,023	620,000	620,000	
1002-000-6711	Judges Liab. Insurance	1,366	1,366	1,500	-	
	Total Contractual	645,879	642,192	701,500	700,000	-0.2%
	Total Expenses	645,879	642,192	701,500	700,000	-0.2%
	Revenues over (Expenses)	10,468	76,094	(9,317)	314	-103.4%
	Ending Balance	116,397	192,491	183,174	183,488	0.2%

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Tuberculosis Fund

Description

To continue the services in Kendall County for County residents who have tuberculosis. The projected expenses will depend on the number of people that have T.B. in Kendall County.

Legal Status

705 ILCS 105/20 The necessary rooms and office furniture, the proper vaults or other means for the safe keeping of the archives...shall be provided for...by the county boards...and the cost thereof paid out of the county treasury.

705 ILCS 105/27.3 The county board shall provide the compensation of Clerks of the Circuit Court, and the amount necessary for clerk hire, stationery, fuel and other expenses.

705 ILCS 105/27.3b The clerk of the circuit court is authorized to negotiate the assessment of convenience and administrative fees ...with the revenue earned..to be remitted to the county general revenue fund.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		24,848	15,513	8,862	(1,538)	-109.9%
REVENUE						
0701-000-1100	Current Tax	-	6,306	5,000	5,000	
0701-000-1105	Protested & Back Tax	-	15	-	-	
	Total Revenue	-	6,321	5,000	5,000	-20.9%
CONTRACTUAL						
0702-000-6695	Services	8,985	12,572	15,000	15,000	
0702-000-6696	Secretarial Services	350	400	400	400	
	Total Contractual	9,335	12,972	15,400	15,400	18.7%
TRANSFERS						
0702-000-6950	Transfers	-	-	-	-	
	Total Transfers	-	-	-	-	0.0%
	Total Expenses	9,335	12,972	15,400	15,400	18.7%
Revenues over (Expenses)		(9,335)	(6,651)	(10,400)	(10,400)	56.4%
Ending Balance		15,513	8,862	(1,538)	(11,938)	-234.7%

Kendall County
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Public Building Commission Lease Fund

Description

The purpose of this fund is to facilitate annual payment of rent (initial jail/courthouse construction) to PBC on November 1st. After 1997, a county referendum for any new PBC debt will be subject to the Property Tax Extension Limitation Law (PTELL).

Legal Status

Public Act 094-0355 A Public Building Commission may be created for the limited purpose of constructing, acquiring, enlarging, improving, repairing or replacing a specific public improvement, building or facility or a special type or class of public improvements, buildings or facilities.

50 ILCS 20/14.1 ...The Board of Commissioners may... borrow money...for the purpose of obtaining funds for any of its projects...and...to acquire the... site selected and approved, and for the erection, alteration, improvement, maintenance, operation or demolition of a building or buildings... located or to be located thereon...

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		13,611	27,936	18,327	23,327	78.6%
REVENUE						
1101-000-1100	Property Taxes	978,492	1,343,792	1,147,119	1,241,000	
1101-000-1105	Protested & Back Taxes	-	-	-	-	
1101-000-1135	Interest Income	9,366	18,414	5,000	5,000	
1101-000-1140	Public Safety Sales Tax	-	-	-	-	
1101-000-1325	Other Revenue	4,743	-	-	-	
	Total Revenue	992,601	1,362,206	1,152,119	1,246,000	92.5%
OTHER						
1102-000-6650	Other Expenses	11,338	-	-	-	
1102-000-6715	Lease of Building	1,966,938	2,354,795	2,147,119	2,241,000	
	Total Other	1,978,276	2,354,795	2,147,119	2,241,000	95.8%
TRANSFERS						
1102-000-6300	Operating Transfers - From PSST	(1,000,000)	(982,980)	(1,000,000)	(1,000,000)	
	Total Transfers	(1,000,000)	(982,980)	(1,000,000)	(1,000,000)	
	Total Expenses	978,276	1,371,815	1,147,119	1,241,000	92.4%
	Revenues over (Expenses)	14,325	(9,609)	5,000	5,000	100.0%
	Ending Balance	27,936	18,327	23,327	28,327	82.3%

Kendall County
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Veterans Assistance Commission Fund

Description

To care for those who shall have borne the battle, and for his widow and his orphan. - Abraham Lincoln

Fund created for the 2% levy referendum that passed by voters on November 7, 2006 resulting in an initial estimated levy of \$532,000 outside PTELL the first year. In September, 2006 the County Board and VAC Board approved a Letter of Understanding to memorialize future funding processes.

The VAC reviews applications for rental, mortgage, utility and food assistance. They also provide medical transportation.

Legal Status

330 ILCS 45/2 For the assistance of military veterans, who served in the Armed Forces of the United States, whose last discharge from the service was honorable to be eligible for assistance, their families, and the families of deceased veterans with service as described in this Section who need assistance....The county board shall provide such sums of money as may be just and necessary to be drawn by...the superintendent of any Veterans' Assistance Commission of the county, upon the recommendation of the assistance committee of the...Veterans' Assistance Commission.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		N/A	N/A	-	150	0.0%
REVENUE						
8901-000-1100	Tax Levy Revenue	N/A	N/A	494,468	303,331	
8901-000-1135	Interest	-	-	-	-	
8901-000-1320	Other Revenue	-	-	-	-	
	Total Revenue	-	-	494,468	303,331	-38.7%
PERSONNEL						
8902-000-6101	Superintendent	56,900	41,491	43,151	44,015	
8902-000-6102	Office Administrator	45,894	32,772	34,083	34,765	
8902-000-6103	Salaries - Other	N/A	N/A	10,000	36,000	
8902-000-6105	Salaries - Drivers & PT	N/A	N/A	18,000	30,000	
8902-000-6985	FICA	N/A	N/A	-	11,000	
8902-000-6987	IMRF	N/A	N/A	-	13,000	
8902-000-6988	Unemployment Insurance	N/A	N/A	-	3,000	
8902-000-6989	Workers Compensation	N/A	N/A	-	2,500	
8902-000-6986	Dental/Medical Insurance	N/A	N/A	-	22,500	
8902-000-6979	Bonding Superintendent	N/A	N/A	500	250	
	Total Personnel	102,794	74,263	105,734	197,030	86.3%

Kendall County
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Veterans Assistance Commission Fund (cont'd)

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
CONTRACTUAL						
8902-000-6970	Advertising	N/A	N/A	6,500	3,500	
8902-000-6207	Cell Phones	N/A	150	1,500	1,000	
8902-000-6971	Contingency Vehicle Renta	N/A	N/A	2,500		
8902-000-6300	County Reimbursement	N/A	N/A	168,500		
8902-000-6216	Equipment Maintenance	N/A	N/A	1,000	2,000	
8902-000-6983	Lodging & Meal Allowanc	N/A	N/A	3,000	3,500	
8902-000-6204	Meetings & Conferences	N/A	N/A	1,500	1,500	
8902-000-6219	Printing	N/A	N/A	1,200		
8902-000-6215	Professional Services	N/A	N/A	5,000	7,500	
8902-000-6203	Report Fees/Membership	200	300	600	500	
8902-000-6206	Training Registration Fees	3,081	2,000	750	1,000	
8902-000-6205	Transportation/Mileage	N/A	N/A	-	1,000	
8902-000-6984	Travel	N/A	N/A	2,500	4,000	
8902-000-6217	VAC Vehicle Fuel	N/A	N/A	5,000	8,200	
8902-000-6990	VAC Vehicle Payment	N/A	N/A	-		
8902-000-6973	VAC Vehicle Insurance	N/A	N/A	4,500	3,600	
8902-000-6974	VAC Vehicle I-Pass	N/A	N/A	500	500	
8902-000-6975	VAC Vehicle Maintenance	N/A	N/A	5,000	5,000	
8902-000-6972	Credit Card	N/A	N/A	-	N/A	
8902-000-6982	Internet Service	N/A	N/A	-	N/A	
	Publications	758	300	-	N/A	
	Contractual Services	-	25,000	-	N/A	
	Total Contractual	4,039	27,750	209,550	42,800	-79.6%
COMMODITIES						
8902-000-6200	Office Supplies	359	500	5,000	2,500	
8902-000-6205	Postage	180	350	1	1	
	Mileage	-	2,000	-	N/A	
	Gas	46,128	-	-	N/A	
	Total Commodities	46,667	2,850	5,001	2,501	-50.0%
CAPITAL						
8902-000-6231	Computers/Peripherals	-	1,000	16,000	3,000	
8902-000-6977	Equipment & Furniture	N/A	N/A	16,000	3,000	
8902-000-6978	VAC Vehicle Purchases	N/A	N/A	32,033		
	Total Capital	-	1,000	64,033	6,000	-90.6%
OTHER						
8902-000-6595	Veterans Assistance	2,899	10,000	70,000	50,000	
8902-000-6976	Building Fund	N/A	N/A	40,000	5,000	
8902-000-6596	Court Settlement	-	-	-		
	Total Other	2,899	10,000	110,000	55,000	-50.0%
	Department Total	156,399	115,863	494,318	303,331	-38.6%
	Revenues over (Expenses)	N/A	N/A	150		-100.0%
	Ending Balance	N/A	N/A	150	150	0.0%

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SPECIAL

DEPARTMENT

FUNDS

*Kendall County
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Economic Development Fund

Description

The now called Economic Development, Revenue and Tourism Committee of the County Board reviews economic development activities within the county and acts as a liaison with the four local EDCs in Oswego, Yorkville, Plano and Montgomery.

Legal Status

55 ILCS 85/7 The county, by an ordinance adopting property tax allocation financing, may pledge the funds ... to be deposited in the special tax allocation fund ... for the payment of economic development project costs.

55 ILCS 85/9 A commission ... to be appointed by the chief executive officer of the county with the consent of the majority of the corporate authorities of the county...The commission ... may ... make recommendations ... concerning the approval of economic development plans, the establishment of economic development project areas, and the adoption of property tax allocation financing ...

<u>Authorized Personnel Summary</u>				
	<u>0</u>	<u>0</u>	<u>2007</u>	<u>2008</u>
<u>Full Time</u>				
Director	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>

Kendall County
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Economic Development Fund

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		491	837	5,871	6,121	4.3%
REVENUE						
0201-000-1350	Municipal Contribution	-	-	-		
0201-000-1351	REDC Transfer	-	4,000	4,000	4,000	
0201-000-1300	General Fund Transfer	24,618	4,250	-		
	Total Revenue	<u>24,618</u>	<u>8,250</u>	<u>4,000</u>	<u>4,000</u>	0.0%
PERSONNEL						
0202-000-6101	Director	21,218	-	-		
0202-000-6102	Other	-	-	-		
0202-000-6106	Overtime	-	-	-		
	Total Personnel	<u>21,218</u>	<u>-</u>	<u>-</u>		
CONTRACTUAL						
0202-000-6151	Contractual Recorder	-	-	-		
0202-000-6202	Books/Subscriptions	-	-	50		
0202-000-6203	Dues/Memberships	3,005	3,105	3,000	3,350	
0202-000-6204	Conferences	-	55	300	300	
0202-000-6209	Legal Notices	-	-	50		
0202-000-6215	Consulting Fees	-	-	-		
0202-000-6219	Publications/Brochures	-	-	100		
0202-000-6561	Advertising/Publicity	-	-	100	200	
	Total Contractual	<u>3,005</u>	<u>3,160</u>	<u>3,600</u>	<u>3,850</u>	
COMMODITIES						
0202-000-6200	Office Supplies	25	-	50	50	
0202-000-6201	Postage	-	-	-		
0202-000-6205	Mileage	24	56	100	100	
	Total Commodities	<u>49</u>	<u>56</u>	<u>150</u>	<u>150</u>	
	Total Expenses	<u>24,272</u>	<u>3,216</u>	<u>3,750</u>	<u>4,000</u>	
Revenues over (Expenses)		346	5,034	250		-100.0%
Ending Balance		<u>837</u>	<u>5,871</u>	<u>6,121</u>	<u>6,121</u>	0.0%

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Restricted Economic Development (Revolving Loan)

Description

Revolving Fund commonly known as the Revolving Loan Fund utilizes federal dollars from HUD through the Illinois Department of Commerce and Economic Development, predominately to provide low interest loans to local businesses for job creation in conjunction with local banks.

Legal Status

20 ILCS 605/605-915 Assisting local governments to achieve lower borrowing costs. To cooperate with the Illinois Finance Authority in assisting local governments to achieve overall lower borrowing costs and more favorable terms under the Illinois Finance Authority Act, including using the Department's federally funded Community Development Assistance Program for those purposes.

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Restricted Economic Development (Revolving Loan)

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		2,361,725	2,406,425	2,517,149	2,638,054	9.6%
REVENUE						
0301-000-1135	Interest Income	64,723	108,762	102,000	100,000	
0301-000-1355	EDC Surplus	-	-	-	-	
0301-000-1356	Federal Grants	-	-	-	-	
0301-000-1357	City of Plano IL	-	-	-	-	
0301-000-1358	Humidors by AROL	-	3,058	10,105	10,105	
0301-000-1359	The Custard Cup Accurate Enterprises	- 1,195	2,924 -	12,800 -	12,800 -	
	Total Revenue	65,918	114,744	124,905	122,905	7.1%
OTHER						
0302-000-6640	Approved Program Loans	-	-	-	-	
0302-000-6641	Bank Charges	-	-	-	-	
0302-000-6642	Grant Administration	21,218	20	-	-	
0302-000-6644	Close Out Paid Loans	-	-	-	-	
	Total Other	21,218	20	-	-	0.0%
TRANSFERS						
0302-000-6310	EDC Fund Transfer	-	4,000	4,000	4,000	
0302-000-6643	General Fund Transfer	-	-	-	-	
	Total Transfers	-	4,000	4,000	4,000	0.0%
	Total Expenses	21,218	4,020	4,000	4,000	-0.5%
	Revenues over (Expenses)	44,700	110,724	120,905	118,905	7.4%
	Ending Balance	2,406,425	2,517,149	2,638,054	2,756,959	9.5%

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PBZ Hearing Officer Fund

Description

This division is responsible for the conduct of the public hearing and official finding of fact regarding requests for approval of a Special Use Permit. The Hearing Officer is responsible for providing a formal recommendation on Special Use request to the PBZ Committee and full County Board who may then act to approve, approve with modification or recommend against the granting of the Special Use. In addition, this division is responsible for the adjudication of unresolved violations of the County's various Codes and Ordinances and the imposition of applicable fines for such violations as established by the County Board.

Legal Status

55 ILCS 5/5-12015 Hearing officers shall be appointed on the basis of training and experience which qualifies them to conduct hearings, make recommendations or findings of fact and conclusions on the matters heard and otherwise exercise and perform the powers, duties and functions delegated in accordance with this Section. Hearing officers shall receive such compensation as the county board shall provide, and the county board may establish a schedule of fees to defray the costs of providing a hearing officer.

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PBZ Hearing Officer Fund

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		525	1,968	1,161	1,761	-10.5%
REVENUE						
3601-000-1320	Special Use Hearing Code	-	-	5,250	5,250	
3601-000-1325	Code Compliance Fees	-	-	1,500	1,500	
	Fees	5,875	2,975	-	-	
	Total Revenue	5,875	2,975	6,750	6,750	126.9%
PERSONNEL						
3601-000-6101	Code/SU Hearing Officer	-	2,975	5,250	5,250	
3601-000-6109	Reporter	-	288	400	400	
	Total Personnel	-	3,263	5,650	5,650	73.2%
CONTRACTUAL						
3601-000-6209	Legal Notices	-	169	500	500	
3601-000-6650	Expenditures	4,432	350	-	-	
	Total Contractual	4,432	519	500	500	-3.7%
	Total Expenses	4,432	3,782	6,150	6,150	62.6%
	Revenues over (Expenses)	1,443	(807)	600	600	-174.3%
	Ending Balance	1,968	1,161	1,761	2,361	103.4%

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County Motor Fuel Tax Fund

Description

Provide construction and maintenance of roads and bridges in the County Highway Network. Revenues from this fund continue to be used to improve the safety and efficiency of the County Highway System.

Legal Status

605 ILCS 5/5-701.1 Any county board may use any motor fuel tax money allotted to it for the construction of (1) highways within the county designated as county highways, or (2) county highways within the corporate limits of any municipality within such county, or (3) county highways within the corporate limits of any park district within such county, or (4) any county highway to be constructed under Section 5-406 of this Code.

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County Motor Fuel Tax Fund

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		2,204,461	1,492,350	1,575,611	534,656	-64.2%
REVENUE						
1501-000-1135	Interest Income	28,842	36,769	25,000	25,000	
1501-000-1385	Orchard Road Grants	-	-	-	-	
1501-000-1386	County Consolidated Program	183,026	183,026	185,000	183,000	
1501-000-1387	Allotments	1,072,061	1,147,446	1,100,000	1,200,000	
1501-000-1388	State Compensation Program	-	-	-	-	
	Total Revenue	1,283,929	1,367,241	1,310,000	1,408,000	3.0%
CAPITAL						
1502-000-6760	Orchard Road	-	-	-	-	
1502-000-6761	Road Construction & Maint.	1,996,040	1,283,980	2,350,955	1,850,000	
	Total Capital	1,996,040	1,283,980	2,350,955	1,850,000	44.1%
OTHER						
1502-000-6870	Bond Debt Payment	-	-	-	-	
1502-000-6865	Bond Interest Payment	-	-	-	-	
	Total Other	-	-	-	-	N/A
	Total Expenses	1,996,040	1,283,980	2,350,955	1,850,000	44.1%
	Revenues over (Expenses)	(712,111)	83,261	(1,040,955)	(442,000)	-630.9%
	Ending Balance	1,492,350	1,575,611	534,656	92,656	-94.1%

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County Highway Restricted Fund

Description

This fund represents contributions and/or assessments on new developments that will fund improvements to the County Highway System near and to the benefit of the new development.

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County Highway Restricted Fund

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		-	122,000	171,000	185,000	8.2%
REVENUE						
1801-000-1320	Revenues	-	49,000	100,000	50,000	
	Federal Aid Transfer	-	-	-	-	
	Total Revenue	-	49,000	100,000	50,000	-50.0%
OTHER						
1802-000-6650	Expenditures	-	-	86,000	125,000	
	Total Other	-	-	86,000	125,000	45.3%
	Total Expenses	-	-	86,000	125,000	45.3%
	Revenues over (Expenses)	-	49,000	14,000	(75,000)	-635.7%
	Ending Balance	-	171,000	185,000	110,000	-40.5%

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Township Bridge Fund

Description

Provide for construction and maintenance of all bridges on the County Highway System, and participate in the construction and maintenance on the Township System. The goal/objective of this fund is to continue to gain financial momentum in an effort to provide safe and functional bridges in Kendall County.

Legal Status

605 ILCS 5/5-503 Bridges, culverts or drainage structures for across highway waterways having a waterway opening of 25 square feet or more and located on county highways, township roads or district roads on county lines, and bridges, culverts or drainage structures for across highway waterways having a waterway opening of 25 square feet or more and located on such county line highways...[which] deviate from the...county line within 80 rods..shall be constructed and repaired by such counties and the expense ...shall be borne in a proportion to the assessed value of the taxable property...prior to such construction or repair.

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Township Bridge Fund

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		-	32,213	33,732	135,956	
REVENUE						
	Receipts	18,469	16,237	117,555	13,000	
	Interest Earned	1,113	1,519	-	-	
	Total Revenue	19,582	17,756	117,555	13,000	-88.9%
EXPENDITURES						
	Miscellaneous Expenditures	-	16,237	15,331	148,000	
	Total Expenditures	-	16,237	15,331	148,000	865.4%
TRANSFERS						
	Transfer from County Bridge	164,162	-	-	-	
	Transfer to County Bridge	(151,531)	-	-	-	
	Total Transfers	12,631	-	-	-	
	Revenues over (Expenses)	19,582	1,519	102,224	(135,000)	-232.1%
	Ending Balance	32,213	33,732	135,956	956	-99.3%

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Transportation Sales Tax Fund

Description of Fund:

In 2002, voters of Kendall County approved by referendum to impose a 1/2% sales tax for transportation purposes. The Board appropriates expenditures from this fund for engineering and construction of roads and bridges on the county's system.

Legal Status:

55 ILCS 5/5-1006.5 The county board of any county may impose a tax upon all persons engaged in the business of selling tangible personal property, other than personal property titled or registered with an agency of this State's government, at retail in the county on the gross receipts from the sales made in the course of business to provide revenue to be used exclusively for transportation purposes for expenditures for public highways or as authorized under the Illinois Highway Code.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		-	-	-	65,000	
REVENUE						
1901-000-1320	Transportation Sales Tax	-	-	65,000	3,750,000	
1901-000-1305	Transfers In	-	-	-	-	
1901-000-1135	Interest Income	-	-	-	-	
	Total Revenue	-	-	65,000	(3,760,000)	
CAPITAL						
1902-000-6740	Road and Bridge Construction	-	-	-	2,450,000	
1902-000-6741	Land Acquisition	-	-	-	25,000	
	Total Capital	-	-	-	2,475,000	
OTHER						
1902-000-6742	Engineering Fees	-	-	-	1,285,000	
	Total Other	-	-	-	1,285,000	
	Total Expenses	-	-	-	3,760,000	
	Revenues over (Expenses)	-	-	65,000	(10,000)	
	Ending Balance	-	-	65,000	55,000	

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Animal Control Fund

Description of Fund:

Fund is used for animal control operations. 55 ILCS 5/5-1005 Each county shall have power: ...To take all necessary measures and institute proceedings to enforce all laws for the prevention of cruelty to animals.

510 ILCS 5/3 The County Board Chairman with the consent of the County Board shall appoint an Administrator...The Administrator may appoint as many Deputy Administrators and Animal Control Wardens to aid him or her as authorized by the Board. The compensation...shall be fixed by the Board. The Board shall provide necessary personnel, training, equipment, supplies, and facilities...to effectuate the program.

Authorized Full Time Staff (annual):	2005	2006	2007	2008
	2	2	2	2

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		1,222	40,494	44,689	27,471	
REVENUE						
3501-000-1320	Rabies Tags Sold	133,727	129,497	160,000	150,000	
3501-000-1325	Fines & Fees	47,248	58,182	55,000	55,000	
3501-000-1335	Donations	2,161	4,182	1,500	1,500	
3501-000-1340	Misc. Revenue	-	-	-	-	
3501-000-1330	General Revenue Transfer	-	-	-	-	
	Total Revenue	183,136	191,861	216,500	206,500	-4.6%
PERSONNEL						
3502-000-6101	Warden	28,840	32,137	32,312	33,604	
3502-000-6102	Assistant Warden	22,494	24,861	25,421	26,438	
3502-000-6103	Other	39,935	44,129	49,157	49,200	
3502-000-6104	Administrator	4,000	4,154	4,000	4,000	
	Total Personnel	95,269	105,281	110,890	113,242	2.1%
CONTRACTUAL						
3502-000-6206	Training & Conferences	653	856	1,500	1,500	
3502-000-6207	Cellular Phones	1,045	1,848	1,400	1,400	
3502-000-6217	Vehicle Maintenance	2,643	3,009	3,750	4,000	
3502-000-6219	Printing/Publications	-	-	-	-	
3502-000-6892	Copier Maintenance	-	-	-	-	
3502-000-6894	Volunteers/Public Relations	175	150	350	500	
3502-000-6895	Neuter/Spay Fees	3,760	3,760	9,000	4,000	
3502-000-6897	Transportation/Board & Care	4,995	4,027	6,000	6,000	
3502-000-6900	Observation/Disposal	255	656	600	600	
	Total Contractual	13,526	14,306	22,600	18,000	-20.4%
COMMODITIES						
3502-000-6200	Supplies	5,000	5,109	6,000	5,500	
3502-000-6201	Postage	353	557	1,100	700	
3502-000-6369	Uniforms	-	1,017	650	400	
3502-000-6891	Copier Supplies	-	-	-	-	
3502-000-6896	Rabies Tags	1,619	1,360	1,000	1,200	
3502-000-6901	Microchips	-	1,900	2,000	2,000	
3502-000-6890	Water	21	-	-	-	
	Total Commodities	6,993	9,943	10,750	9,800	-8.8%
CAPITAL						
3502-000-6216	Equipment	5,076	906	23,000	3,000	
3502-000-6898	Kennel Expenditures	23,000	2,274	3,000	9,100	
	Total Capital	28,076	3,180	26,000	12,100	-53.5%

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Animal Control Fund (Cont'd)

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
TRANSFERS						
3502-000-6300	General Fund Transfer	-	30,000	30,900	25,000	
3502-000-6305	IMRF Fund Transfer	-	9,956	17,578	13,000	
3502-000-6310	AC Building Fund Transfer	-	15,000	15,000	15,000	
	Total Transfers	-	54,956	63,478	53,000	-16.5%
	Total Expenses	143,864	187,666	233,718	206,142	-11.8%
	Revenues over (Expenses)	39,272	4,195	(17,218)	358	0.0%
	Ending Balance	40,494	44,689	27,471	27,829	1.3%

Animal Control Building Fund

Description of Fund:

Building fund is a reserve for capital improvements to the animal control facility.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
	Beginning Balance	-	-	15,000	30,000	
REVENUE						
3401-000-1305	Transfers In	-	15,000	15,000	15,000	
	Total Revenue	-	15,000	15,000	15,000	0.0%
CAPITAL						
3402-000-6650	Building Improvements	-	-	-	-	
	Total Capital	-	-	-	-	
	Total Expenses	-	-	-	-	0.0%
	Revenues over (Expenses)	-	15,000	15,000	15,000	0.0%
	Ending Balance	-	15,000	30,000	45,000	50.0%

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County Animal Population Control Fund

Description of Fund:

Fund created in FY 2006 by state statute. Registration fees for intact dogs and cats are collected.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		-	-	8,256	8,126	-1.6%
REVENUE						
8701-000-1320	Intact Registration Fee	-	8,256	3,000	15,000	
	Total Revenue	-	8,256	3,000	15,000	400.0%
EXPENDITURES						
8702-0000-6650	Spay neuter Aptd Dogs/Cats	-	-	2,000	8,000	
	Total Expenditures	-	-	2,000	8,000	300.0%
	Total Expenses	-	-	2,000	8,000	
	Revenues over (Expenses)	-	8,256	1,000	7,000	
Ending Balance		-	8,256	9,256	15,126	63.4%

State Pet Population Fund

Description of Fund:

Fund created in FY 2006 by state statute. All fees collected are remitted to State of Illinois.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		-	-	1,040	1,040	0.0%
REVENUE						
8601-000-1320	Running at Large Fee	-	-	1,000	2,000	
8601-000-1325	Dangerous Dog Fee	-	-	-	-	
8601-000-1330	Vicious Dog Fee	-	-	-	-	
	Total Revenue	-	1,040	1,000	2,000	100.0%
EXPENDITURES						
8602-000-6650	Remittance to State	-	-	1,000	2,000	
	Total Expenditures	-	-	1,000	2,000	
	Total Expenses	-	-	1,000	2,000	100.0%
	Revenues over (Expenses)	-	1,040	-	-	
Ending Balance		-	1,040	1,040	1,040	0.0%

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Recorder's Document Storage Fund

Description

A cost study justified a fee increase in 2005. Revenues have increased dramatically when this fee from \$ 3.00 to \$ 9.00.

Legal Status

55 ILCS 5/3-5018 The county board...may provide for an additional charge of \$3 for filing every instrument, paper, or notice for record, (1)...to defray the cost of converting the county recorder's document storage system to computers or micrographics and (2)...to defray the cost of providing access to records through...the Internet. A special fund shall be set up by the treasurer of the county and...shall be used (1)...to provide the equipment, materials and necessary expenses incurred to help defray the costs of implementing and maintaining such a document records system and (2) for a system to provide electronic access to those records.

<u>Authorized Personnel Summary</u>				
	<u>0</u>	<u>0</u>	<u>2007</u>	<u>2008</u>
<u>Full Time</u>				
Deputy Clerk	0	1	1	1
Total	0	1	1	1

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Recorder's Document Storage Fund

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-2008</u>	<u>% Change In Budget</u>
Beginning Balance		(105,610)	73,711	306,987	482,687	157.2%
REVENUE						
3801-000-1320	County Clerk Fees	304,501	388,543	338,000	325,000	
	Total Revenue	304,501	388,543	338,000	325,000	96.2%
PERSONNEL						
3802-000-6102	Clerical	-	36,538	24,300	25,404	
	Total Personnel	-	36,538	24,300	25,404	-1158.8%
OTHER						
3802-000-6650	Expenses & Capital	122,480	118,729	138,000	135,000	
3802-000-6910	Cost Study	2,700	-	-	-	
	Total Other	125,180	118,729	138,000	135,000	97.8%
	Total Expenses	125,180	155,267	162,300	160,404	83.9%
Revenues over (Expenses)		179,321	233,276	175,700	164,596	79.8%
Ending Balance		73,711	306,987	482,687	647,283	134.1%

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Indemnity Fund

Description

To provide for sale in error of taxes and deeds. Payments from this fund are authorized by court order.

Legal Status

35 ILCS 200/21-305 Any owner of property sold under any provision of this Code who sustains loss or damage by reason of the issuance of a tax deed...and who is barred or is in any way precluded from bringing an action for the recovery of the property shall have the right to indemnity for the loss or damage sustained ...Any person claiming indemnity hereunder shall petition the Court which ordered the tax deed to issue, shall name the County Treasurer, as Trustee of the indemnity fund, as defendant to the petition, and shall ask that judgment be entered against the County Treasurer...in the amount of the indemnity sought.

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Indemnity Fund

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		32,747	40,747	51,487	58,487	43.5%
REVENUE						
5401-000-1320	Tax Sale Fees	8,000	10,740	7,000	7,000	
5401-000-1325	Miscellaneous Income	-	-	-	-	
	Total Revenue	8,000	10,740	7,000	7,000	-34.8%
OTHER						
5401-000-6650	Expenditures	-	-	-	-	
	Total Other	-	-	-	-	0.0%
TRANSFERS						
5401-000-6300	General Fund Transfer	-	-	-	-	
	Total Transfers	-	-	-	-	0.0%
	Total Expenses	-	-	-	-	0.0%
	Revenues over (Expenses)	8,000	10,740	7,000	7,000	-34.8%
	Ending Balance	40,747	51,487	58,487	65,487	27.2%

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Tax Sale Automation Fund

Description

The County Collector holds a tax sale at the end of every tax year to collect the amount of tax on every parcel that remains unpaid.

Legal Status

35 ILCS 200/21-245 The county collector...may assess to the purchaser of property for delinquent taxes an automation fee of not more than \$10 per parcel...Fees collected...shall be retained by the county treasurer in a fund designated as the Tax Sale Automation Fund...The county board, with the approval of the county treasurer, shall make expenditures from the fund (1) to pay any costs related to the automation of property tax collections and delinquent property tax sales, including the cost of hardware, software, research and development, and personnel and (2) to defray the cost of providing electronic access to...records.

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Tax Sale Automation Fund

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		20,938	23,968	24,731	19,231	-19.8%
REVENUE						
5301-000-1320	Tax Sale Fees	12,250	14,370	12,500	12,500	-13.0%
	Total Revenue	12,250	14,370	12,500	12,500	-13.0%
PERSONNEL						
5302-000-6101	Salaries	5,931	8,577	13,000	13,000	51.6%
	Total Personnel	5,931	8,577	13,000	13,000	51.6%
OTHER						
5302-000-6650	Expenditures	2,486	5,030	5,000	12,200	142.5%
	Total Other	2,486	5,030	5,000	12,200	142.5%
TRANSFERS						
	Transfer to IMRF/SS Fund	803	-	-	-	0.0%
	Total Transfer	803	-	-	-	0.0%
	Total Expenses	9,220	13,607	18,000	25,200	85.2%
	Revenues over (Expenses)	3,030	763	(5,500)	(12,700)	-1764.5%
	Ending Balance	23,968	24,731	19,231	6,531	-73.6%

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Sale In Error Interest Fund

Legal Status

35 ILCS 200/21-330 In counties of under 3,000,000 inhabitants, the county board may impose a fee of up to \$60, which shall be paid to the county collector, upon each person purchasing any property at a sale held...prior to the issuance of any certificate of purchase...All sums of money received...shall be paid...to the county treasurer of the county in which the property is situated for deposit into a special fund. It shall be the duty of the county treasurer...to invest the principal and income of the fund...No payment shall be made from the fund except by order of the court declaring a sale in error...Any moneys accumulated in the fund by the county treasurer in excess of (i) \$100,000 in counties with 250,000 or less inhabitants...shall be paid each year prior to the commencement of the annual tax sale, first to satisfy any existing unpaid judgments entered...and any funds remaining thereafter shall be paid to the general fund of the county.

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Sale In Error Interest Fund

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-2008</u>	% Change In Budget
Beginning Balance		-	20,820	48,120	64,120	33.3%
REVENUE						
8201-000-1320	Tax Sale Fees	20,820	27,300	21,000	21,000	
	Total Revenue	20,820	27,300	21,000	21,000	0.0%
OTHER						
8202-000-6650	Expenditures	-	-	5,000	5,000	
	Total Other	-	-	5,000	5,000	0.0%
	Total Expenses	-	-	5,000	5,000	0.0%
Revenues over (Expenses)		20,820	27,300	16,000	16,000	0.0%
Ending Balance		20,820	48,120	64,120	80,120	25.0%

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Sheriff Prevention of Alcohol/Criminal Violence Fund

Description

For every DUI conviction or court supervision, the defendants pay a fine of over \$100 that goes back to the arresting agency to offset the costs associated with DUI arrests. This fund is used to purchase video tapes and supplies for in-car recording devices. It has also been used to purchase portable breathalyzers.

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Sheriff Prevention of Alcohol/Criminal Violence Fund

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2006-07</u>	<u>% Change In Budget</u>
Beginning Balance		6,319	14,760	40,052	35,052	-12.5%
REVENUE						
3901-000-1320	Fines	12,108	27,734	15,000	18,000	20.0%
	Total Revenue	12,108	27,734	15,000	18,000	20.0%
CAPITAL						
3901-000-6650	Law Enforcement Equipment	3,667	2,442	20,000	20,000	
	Total Capital	3,667	2,442	20,000	20,000	
	Total Expenses	3,667	2,442	20,000	20,000	0.0%
	Revenues over (Expenses)	8,441	25,292	(5,000)	(2,000)	-60.0%
	Ending Balance	14,760	40,052	35,052	33,052	-5.7%

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Drug Abuse Revenue Fund

Description

Receipts for this fund come from drug forfeitures & fines and donations. It is used to offset the expenses of the General Fund and is allocated entirely by the Sheriff. The expenditures are largely a pass-through account for CPAT, the undercover narcotics force. Other expenses also include 1/2 of the total Sheriff's Office Nextel phones, DARE program costs, the annual car show, and since 1992 it has purchased unmarked cars for the Sheriff, command staff and detectives, as well as motorcycles.

Legal Status

725 ILCS 150/2 ...The civil forfeiture of property which is used or intended to be used in...the manufacture, sale, transportation, distribution, possession or use of substances in...violations of the Illinois Controlled Substances Act, the Cannabis Control Act, or the Methamphetamine Control and Community Protection Act will have a[n]...effect in deterring...the abuse and trafficking of such substances within this State. While forfeiture may secure...some resources for deterring drug abuse and drug trafficking, forfeiture is not intended to be an alternative means of funding the administration of criminal justice.

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Drug Abuse Revenue Fund

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		131,369	158,752	83,086	83,086	0.0%
REVENUE						
4001-000-1320	Circuit Clerk Fines	36,784	39,792	20,000	30,000	
4001-000-1325	Sheriff Drug Forfeitures	39,611	50,427	20,000	15,000	
	Total Revenue	76,395	90,219	40,000	45,000	12.5%
OTHER						
4001-000-6650	Drug Abuse Prevention	49,012	165,885	40,000	45,000	
	Total Other	49,012	165,885	40,000	45,000	12.5%
	Total Expenses	49,012	165,885	40,000	45,000	12.5%
	Revenues over (Expenses)	27,383	(75,666)	-	-	0.0%
	Ending Balance	158,752	83,086	83,086	83,086	0.0%

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Sheriff's Vehicle Fund (Statutory)

Description

Assessment of \$25 fee on a disposition of court supervision for a violation of the Illinois Vehicle Code. \$20 of that fee is deposited into this fund for the purchase and/or maintenance of police vehicles, with the remainder as follows: \$4.50 to Circuit Clerk Operation and Administrative Fund and \$.50 to the State Treasurer for deposit in the Prisoner Review Board Vehicle and Equipment Fund.

Legal Status

(c) Any person who receives a disposition of court supervision for a violation of the Illinois Vehicle Code or a similar provision of a local ordinance shall, in addition to any other fines, fees, and court costs, pay an additional fee of \$20, to be disbursed as provided in Section 16 104c of the Illinois Vehicle Code. In addition to the fee of \$20, the person shall also pay a fee of \$5, if not waived by the court. If this \$5 fee is collected, \$4.50 of the fee shall be deposited into the Circuit Court Clerk Operation and Administrative Fund created by the Clerk of the Circuit Court and 50 cents of the fee shall be deposited into the Prisoner Review Board Vehicle and Equipment Fund in the State treasury.

(Source: P.A. 94 1009, eff. 1 1 07; 95 428, eff. 8 24 07.)

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Sheriff's Vehicle Fund (Statutory)

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		-	-	-	12,000	0.0%
REVENUE						
9101-000-1320	Fines	-	-	12,000	24,000	
	Total Revenue	-	-	12,000	24,000	
CAPITAL						
9102-000-6650	Vehicles	-	-	-	20,000	0.00
	Total Capital	-	-	-	20,000	0.0%
	Total Expenses	-	-	-	20,000	0.0%
	Revenues over (Expenses)	-	-	12,000	4,000	0.0%
	Ending Balance	-	-	12,000	16,000	0.0%

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State's Attorney Drug Enforcement Fund

Description

This fund is established for the purpose of receiving drug enforcement funds and to expend said funds for the limited purpose established by Illinois Law.

Legal Status

725 ILCS 150/2 While forfeiture may secure for State and local units of government some resources for deterring drug abuse...[it] is not intended to be an alternative means of funding the administration of criminal justice.

725 ILCS 150/5 The law enforcement agency seizing property for forfeiture under the Illinois Controlled Substances Act, the Cannabis Control Act, or the Methamphetamine Control and Community Protection Act shall...notify the State's Attorney...of...the facts...giving rise to the seizure and shall provide the State's Attorney with the inventory of the property and its estimated value.

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State's Attorney Drug Enforcement Fund

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		12,209	14,220	16,515	18,415	11.5%
REVENUE						
5001-000-1320	Fines & Forfeitures	2,113	2,295	2,400	2,500	
	Total Revenue	2,113	2,295	2,400	2,500	4.2%
OTHER						
5002-000-6650	Drug Abuse Prevention	102	-	500	1,500	
	Total Other	102	-	500	1,500	200.0%
	Total Expenses	102	-	500	1,500	200.0%
Revenues over (Expenses)		2,011	2,295	1,900	1,000	-47.4%
Ending Balance		14,220	16,515	18,415	19,415	5.4%

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Circuit Clerk Document Storage Fund

Description of Fund:

Fund established to help defray the expense of document storage. See County Ordinance 92-13. 705 ILCS 105/27.3c To defray the expense in any county that elects to establish a document storage system and convert the records of the circuit court clerk to electronic or micrographic storage, the county board may require the clerk of the circuit court...to collect a court document fee of not less than \$1 nor more than \$15, to be charged and collected by the clerk of the court. The fee shall be paid at the time of filing the first pleading, paper, or other appearance filed by each party in all civil cases or by the defendant in any felony, misdemeanor, traffic, ordinance, or conservation matter on a judgment of guilty or grant of supervision...

	2005	2006	2007	2008
Full Time Staff paid from fund (annual):	1.5	1.5	1.5	1.5

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		391,281	431,207	437,347	354,841	-18.9%
REVENUE						
4401-000-1320	Fees Collected	82,495	87,082	87,000	91,000	
4401-000-1325	Miscellaneous	-	-	-	-	
	Total Revenue	82,495	87,082	87,000	91,000	4.6%
PERSONNEL						
4402-000-6101	Salaries	36,345	45,144	49,506	51,227	
	Total Personnel	36,345	45,144	49,506	51,227	3.5%
OTHER						
4402-000-6650	Document Storage	6,224	35,798	120,000	72,000	
	Total Other	6,224	35,798	120,000	72,000	-40.0%
	Total Expenses	42,569	80,942	169,506	123,227	-27.3%
	Revenues over (Expenses)	39,926	6,140	(82,506)	(32,227)	
	Ending Balance	431,207	437,347	354,841	322,614	-9.1%

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Court Automation Fund

Description of Fund:

Fee established by County Board ordinance. Collected by and directed by Circuit Clerk. The goal is to continually improve, update and provide an integrated recordkeeping system for Kendall County courts that will function with efficiency, and maintain the integrity of our judicial system. See County Resolution 92-21 & 705 ILCS 105/27.3a

	2005	2006	2007	2008
Full Time Staff paid from fund (annual):	0.5	0.5	0.5	0.5

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		358,579	413,872	378,290	390,286	3.2%
REVENUE						
4501-000-1320	Fees Collected	88,190	87,358	92,000	91,000	
4501-000-1325	Court Automation	-	-	-	-	
	Total Revenue	88,190	87,358	92,000	91,000	-1.1%
PERSONNEL						
4502-000-6101	Salaries	15,591	19,905	20,004	21,804	
	Total Personnel	15,591	19,905	20,004	21,804	9.0%
CONTRACTUAL						
	Equipment Maintenance	-	-	-	-	
	Total Contractual	-	-	-	-	
OTHER						
4502-000-6650	Court Automation Exp.	17,306	103,035	60,000	60,000	
	Total Other	17,306	103,035	60,000	60,000	0.0%
TRANSFERS						
	IMRF Reimbursement	-	-	-	-	
	Total Transfers	-	-	-	-	
	Total Expenses	32,897	122,940	80,004	81,804	2.2%
	Revenues over (Expenses)	55,293	(35,582)	11,996	9,196	
	Ending Balance	413,872	378,290	390,286	399,482	2.4%

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Child Support Collection Fund

Description of Fund:

705 ILCS 105/27.1a In child support and maintenance cases, the clerk, if authorized by an ordinance of the county board, may collect an annual fee of up to \$36 from the person making payment for maintaining child support records and the processing of support orders to the State of Illinois KIDS system and the recording of payments issued by the State Disbursement Unit for the official record of the Court. This fee shall be in addition to and separate from amounts ordered to be paid as maintenance or child support and shall be deposited into a Separate Maintenance and Child Support Collection Fund...

	2005	2006	2007	2008
Full Time Staff paid from fund (annual):	2	2	2	2

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		100,371	103,826	78,270	73,432	-6.2%
REVENUE						
4601-000-1320	Fees Collected	35,550	36,769	40,000	40,000	
4601-000-1325	State interface funding		7,035		5,000	
	Total Revenue	35,550	43,804	40,000	45,000	12.5%
PERSONNEL						
4602-000-6101	Salaries	18,500	22,384	22,238	21,876	
	Total Personnel	18,500	22,384	22,238	21,876	-1.6%
CONTRACTUAL						
4602-000-6216	Equipment Maintenance	824	636	600	4,000	
	Total Contractual	824	636	600	4,000	566.7%
COMMODITIES						
4602-000-6200	Office Supplies	-	-		100	
4602-000-6201	Postage	1,202	1,198	2,000	2,000	
4602-000-6231	Computer Supplies	-	-		-	
	Total Commodities	1,202	1,198	2,000	2,100	5.0%
CAPITAL						
4602-000-6236	Equipment	-	-		-	
	Total Capital	-	-	-	-	0.0%
OTHER						
4602-000-6650	Miscellaneous	11,569	45,142	20,000	600	
	Total Other	11,569	45,142	20,000	600	-97.0%
	Total Expenses	32,095	69,360	44,838	28,576	-36.3%
Revenues over (Expenses)		3,455	(25,556)	(4,838)	16,424	
Ending Balance		103,826	78,270	73,432	89,856	22.4%

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Circuit Clerk Operation/Admin Fund

Description of Fund:

Newly created fund and fees created by statute in FY 2008 to augment Circuit Clerk operations and administration.

Legal Status:

(c) Any person who receives a disposition of court supervision for a violation of the Illinois Vehicle Code or a similar provision of a local ordinance shall, in addition to any other fines, fees, and court costs, pay an additional fee of \$20, to be disbursed as provided in Section 16 104c of the Illinois Vehicle Code. In addition to the fee of \$20, the person shall also pay a fee of \$5, if not waived by the court. If this \$5 fee is collected, \$4.50 of the fee shall be deposited into the Circuit Court Clerk Operation and Administrative Fund created by the Clerk of the Circuit Court and 50 cents of the fee shall be deposited into the Prisoner Review Board Vehicle and Equipment Fund in the State treasury.

(Source: P.A. 94 1009, eff. 1 1 07; 95 428, eff. 8 24 07.)

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		-	-	-	-	0.0%
REVENUE						
9001-000-1320	Fees Collected				11,000	
	Total Revenue	-	-	-	11,000	0.0%
OTHER						
9002-000-6650	Expenses					
	Total Other	-	-	-	-	0.0%
	Total Expenses	-	-	-	-	0.0%
Revenues over (Expenses)		-	-	-	11,000	0.0%
Ending Balance		-	-	-	11,000	0.0%

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Court Security Fund

Description

This fund was established on Feb 13, 1991 by County Board Ordinance No. 91-1 effective April 1, 1991 as a special fund, separate and segregated from the General Fund. The fee established for this fund is set by County Board ordinance and has been increased over a period of years to its current maximum fee of \$15.00 collected by the Circuit Clerk on civil, criminal, quasi-criminal, ordinance and conservation cases pursuant to statute.

Legal Status

55 ILCS 5/5-1103 In setting such fee, the county board may impose, with the concurrence of the Chief Judge...differential rates for the various types or categories of criminal and civil cases, but the maximum rate shall not exceed \$25. All proceeds from this fee must be used to defray court security expenses incurred by the sheriff in providing court services...The fees shall be collected...and shall be deposited into the county general fund for payment solely of costs incurred by the sheriff in providing court security or for any other court services deemed necessary by the sheriff to provide for court security.

<u>Authorized Personnel Summary</u>				
	<u>0</u>	<u>0</u>	<u>2007</u>	<u>2008</u>
<u>Full Time</u>				
Security Officer	<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	6	0	0	0

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Court Security Fund

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		686,459	614,982	552,200	477,200	-13.6%
REVENUE						
4201-000-1320	Circuit Clerk Fees	232,256	249,250	240,000	260,000	
	Total Revenue	232,256	249,250	240,000	260,000	8.3%
PERSONNEL						
4202-000-6101	Court Security Officers	276,308	70,760	-		
	Other Salaries	21,685	41,272	40,000	40,000	
	Total Personnel	297,993	112,032	40,000	40,000	0.0%
OTHER						
4202-000-6650	Expenditures	5,740	-	50,000	30,000	
	Total Other	5,740	-	50,000	30,000	-40.0%
TRANSFERS						
4202-000-6300	Transfer to Gen Fund	-	200,000	225,000	225,000	
	Total Transfers	-	200,000	225,000	225,000	0.0%
	Total Expenses	303,733	112,032	315,000	295,000	-6.3%
	Revenues over (Expenses)	(71,477)	137,218	(75,000)	(35,000)	-53.3%
	Ending Balance	614,982	552,200	477,200	442,200	-7.3%

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Law Library Fund

Description

This is a statutory fee set by County Board ordinance which established the County Law Library by Ord # 69-1 on Feb. 11, 1969. The fee is collected on all civil cases at the time of filing of the first pleading, paper or other appearance filed, for the purpose of defraying the cost of establishing and maintaining the County Law Library. The most recent fee increase was set at \$10 by County Board Ord 97-18 dated Dec 16, 1997(effective Jan 1, 1998).

Status

55 ILCS 5/5-39001 The county board...may establish and maintain a county law library, to be located in any county building or privately or publicly owned building at the county seat of government...To defray that expense...the clerk of all trial courts...shall charge and collect a county law library fee of \$2, and the county board may authorize a county law library fee of not to exceed \$13...The number of personnel necessary to operate and maintain the county law library shall be set by and those personnel shall be appointed by the chief judge.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		120,159	149,162	183,983	219,983	19.6%
REVENUE						
4301-000-1320	Law Library Fees	29,003	37,713	36,000	45,000	
	Total Revenue	29,003	37,713	36,000	45,000	25.0%
PERSONNEL						
4302-000-6101	Law Librarian	-	2,892	-	-	
	Total Personnel	-	2,892	-	-	
CONTRACTUAL						
4302-000-7005	SAO Westlaw online	-	-	-	9,540	
4302-000-7006	Public Def. Westlaw onlin	-	-	-	5,500	
4302-000-7007	Judges Westlaw online	-	-	-	10,575	
4302-000-7008	Law Lib. Books/Subscrip	-	-	-	25,000	
	Contractual	-	-	-	50,615	
	Expenditures	-	2,892	-	50,615	
TRANSFERS						
		-	-	-	-	
Revenues over (Expenses)		29,003	34,821	36,000	(5,615)	-115.6%
Ending Balance		149,162	183,983	219,983	214,368	-2.6%

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Probation Services Fund

Description

Mission Statement: To provide a continuum of services designed to hold defendants accountable to the orders of the Court and to ensure a level of protection to the community. To respond to the needs of victims, while developing the competency level of the defendant toward the values of the community.

Legal Status

730 ILCS 110/15.1 The county treasurer in each county shall establish a probation and court services fund consisting of fees collected...[and] shall disburse monies from the fund only at the direction of the chief judge of the circuit court in such circuit where the county is located...Monies in the... fund shall be appropriated by the county board to be used within the county...in accordance with policies...approved by the Supreme Court for the costs of operating the probation and court services department...monies in the... fund shall not be used for the payment of salaries of probation and court services personnel.

Account #	Description	Actual 2004-05	Actual 2005-06	Budget 2006-2007	Budget 2007-2008	% Change In Budget
Beginning Balance		407,877	521,741	635,499	668,999	5.3%
REVENUE						
4801-000-1320	Circuit Clerk Fees	122,055	145,257	145,000	145,000	
4801-000-1520	Domestic Violence	42,809	45,492	45,000	45,000	
4801-000-1521	GPS Monitoring Program	81,523	64,224	60,000	60,000	
4801-000-1522	Underage Drinking Program	8,596	13,143	15,000	15,000	
4801-000-1523	Equipment	-	70	-	-	
4801-000-1524	Functional Family Therapy	-	-	-	-	
4801-000-1525	Liaison Officer	4,523	-	-	-	
	Total Revenue	259,506	268,186	265,000	265,000	0.0%
CONTRACTUAL						
4802-000-6205	Travel	-	-	-	-	
4802-000-6206	Training	4,051	5,604	8,000	8,000	
4802-000-6215	Contractual Services	48,504	53,016	100,000	75,000	
4802-000-6915	Drug Testing	7,289	8,201	10,000	15,000	
4802-000-6917	Liaison Officer	5,203	-	-	-	
4802-000-6918	Functional Family Therapy	86,164	-	-	-	
	Total Contractual	151,211	66,821	118,000	98,000	-16.9%
CAPITAL						
4802-000-6216	Equipment	1,381	12,297	38,500	41,300	
4802-000-6231	Software	(6,950)	82	-	30,000	
	Total Capital	(5,569)	12,379	38,500	71,300	85.2%
OTHER						
4802-000-6230	Negotiations	-	-	-	-	
	Temp Help/Non salary	-	5,938	-	-	
4802-000-6916	GPS Monitoring Program	-	49,290	75,000	75,000	
	Total Other	-	55,228	75,000	75,000	0.0%
TRANSFERS						
4802-000-6300	IMRF Reimbursement	-	-	-	-	
	General Fund Transfer	-	20,000	-	20,000	
	Total Transfers	-	20,000	-	20,000	0.0%
	Total Expenses	145,642	154,428	231,500	264,300	14.2%
	Revenues over (Expenses)	113,864	113,758	33,500	700	-97.9%
	Ending Balance	521,741	635,499	668,999	669,699	0.1%

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Rental Housing Support Program Fund

Legal Status

55 ILCS 5/4-12002 ...each county recorder shall report to the Department of Revenue, on a form prescribed by the Department, the number of real estate-related documents recorded for which the Rental Housing Support Program State surcharge was collected. Each recorder shall submit \$9 of each surcharge collected in the preceding month to the Department of Revenue and the Department shall deposit these amounts in the Rental Housing Support Program Fund. Subject to appropriation, amounts in the Fund may be expended only for the purpose of funding and administering the Rental Housing Support Program.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance						N/A
REVENUE						
8101-000-1350	Revenues	99,693	361,008	174,000	300,000	
	Total Revenue	99,693	361,008	174,000	300,000	72.4%
OTHER						
8101-000-6650	Expenditures	99,693	361,008	174,000	300,000	
	Total Other	99,693	361,008	174,000	300,000	
	Total Expenses	99,693	361,008	174,000	300,000	72.4%
Revenues over (Expenses)						N/A
Ending Balance						N/A

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Community Services Block Grant Revolving Loan Fund

Description

Making available to small businesses low-interest loans in return for hiring CSBG eligible individuals.

Legal Status

20 ILCS 625/2 The Director of the Department of Commerce & Economic Opportunity is authorized to administer...and...shall provide financial assistance to community action agencies from community service block grant funds...Funds appropriated for use by community action agencies in community action programs shall be allocated annually...by the Department...

20 ILCS 625/4 A community action program is a community-based and operated program, the purpose of which is to provide a measurable and remedial impact on causes of poverty in a community...

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		-	62,470	37,637	45,710	21.4%
REVENUE						
2501-000-1320	Receipts	-	-	14,444	5,000	
2501-000-1135	Interest Earned	1,009	1,446	1,038	1,200	
2501-000-1485	ILL. Ventures Receipts	1,091	1,100	1,099	1,000	
2501-000-1486	Fund Transfer	59,547	-	-	-	
	Alford Interest	211	96	-	-	
	Vandenberg Interest	278	-	-	-	
	Grove & Sons Interest	334	207	-	-	
	Total Revenue	62,470	2,849	16,581	7,200	-56.6%
CONTRACTUAL						
2502-000-6203	Dues	-	-	100	100	
	Total Contractual	-	-	100	100	0.0%
OTHER						
2502-000-6820	Loan Administration	-	-	500	500	
2502-000-6821	Loans	-	27,682	7,908	6,600	
	Total Other	-	27,682	8,408	7,100	-15.6%
	Total Expenses	-	27,682	8,508	7,200	-15.4%
	Revenues over (Expenses)	62,470	(24,833)	8,073	-	-100.0%
	Ending Balance	62,470	37,637	45,710	45,710	0.0%

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DCS Contingency Fund

Description

This fund holds the earned interest on all DCS grant funds, dollars earmarked for computer related purchases, and the weatherization escrow.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		1,966	1,596	1,600	1,600	0.0%
REVENUE						
2601-000-1490	Audit	-	-	-	-	
2601-000-1491	Computer	-	-	-	-	
2601-000-1325	Miscellaneous	-	-	-	-	
2601-000-1492	WX Escrow	235	-	900	90	
2601-000-1493	Fund Paybacks - Copier	-	-	-	-	
2601-000-1494	Fund Paybacks - Vehicle	-	-	-	-	
2601-000-1135	Interest Earned	7	4	15	10	
	Total Revenue	242	4	915	100	-89.1%
CONTRACTUAL						
2602-000-6200	Copier Maintenance	-	-	-	-	
	Total Contractual	-	-	-	-	0.0%
COMMODITIES						
2602-000-6217	Vehicle Gas Charges	-	-	915	100	
	Total Commodities	-	-	915	100	-89.1%
CAPITAL						
2602-000-6583	Computer Hardware	-	-	-	-	
2602-000-6231	Computer Hard/Software	-	-	-	-	
	Total Capital	-	-	-	-	0.0%
OTHER						
2602-000-6707	Miscellaneous	-	-	-	-	
2602-000-6826	WX Escrow	612	-	-	-	
2602-000-6827	Non-Grant Covered Energy Asst.	-	-	-	-	
	Total Other	612	-	-	-	0.0%
TRANSFERS						
2602-000-6825	Grant Loans Transfer	-	-	-	-	
	Total Transfers	-	-	-	-	0.0%
	Total Expenses	612	-	915	100	-89.1%
	Revenues over (Expenses)	(370)	4	-	-	0.0%
Ending Balance		1,596	1,600	1,600	1,600	0.0%

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County Building Debt Service Fund

Description

Fund set-up to make bond payments for the new office building that houses Health & Human Services, Technology Services and the Veterans' Assistance Commission. Revenues are currently transferred in from the General Fund and the Health Department. Health & Human Services payments will amount to \$150,000 for fiscal year beginning December, 2004 and increase annually by 2.5%.

Legal Status

30 ILCS 350/7 A governing body may provide for a reserve fund solely for the payment of the principal of and interest on bonds. Bond proceeds may be used to provide such reserve fund.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		113,459	163,531	167,711	167,711	0.0%
REVENUE						
5601-000-1135	Interest Income	72	308	-	-	
5601-000-1325	Capitalized Revenue	-	-	-	-	
5601-000-1545	HHS Rental Income	150,000	153,750	157,594	161,534	
5601-000-1300	Transfer from Gen Fund	126,919	126,499	124,994	118,579	
	Total Revenue	276,991	280,557	282,588	280,113	-0.9%
OTHER						
5602-000-6865	Debt Service Interest	226,919	221,377	222,588	220,113	
5602-000-6870	Debt Service Principal	-	55,000	60,000	60,000	
	Total Other	226,919	276,377	282,588	280,113	-0.9%
	Total Expenses	226,919	276,377	282,588	280,113	-0.9%
	Revenues over (Expenses)	50,072	4,180	-		N/A
	Ending Balance	163,531	167,711	167,711	167,711	0.0%

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Jail Addition Debt Service Fund

Description

This fund was set-up to make bond payments for the new jail addition. Revenues are currently transferred in from the Public Safety Sales Tax Fund to cover debt payments.

Legal Status

55 ILCS 5/6-3001 Any county having a population of 80,000 or more inhabitants, but less than 500,000 inhabitants may by resolution of its county board incur an indebtedness for the construction of a county jail and sheriff's residence, and may issue and sell its bonds and levy taxes upon all the taxable property of such county sufficient to pay the principal thereof at maturity and to pay interest thereon as it falls due but the total amount of such bonds, together with existing indebtedness, shall not exceed the limitation provided by law for indebtedness of such county.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		44,869	44,869	95,238	95,238	0.0%
REVENUE						
5801-000-1135	Interest Income	-	387	-	-	
5801-000-1325	Capitalized Revenue	-	-	-	-	
5801-000-1310	Public Safety Transfer	89,738	-	188,238	234,988	
	Total Revenue	89,738	387	188,238	234,988	24.8%
OTHER						
5802-000-6865	Debt Service Interest	89,738	89,738	88,238	84,988	
5802-000-6870	Debt Service Principal	-	-	100,000	150,000	
	Total Other	89,738	89,738	188,238	234,988	24.8%
	Total Expenses	89,738	89,738	188,238	234,988	24.8%
TRANSFERS						
2602-000-6825	Grant Loans Transfer	89,738	139,720	-	-	
	Total Transfers	89,738	139,720	-	-	0.0%
	Revenues over (Expenses)	(89,738)	(89,351)	-	-	0.0%
	Ending Balance	44,869	95,238	95,238	95,238	0.0%

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Jail Addition Construction Fund (Bond Proceeds)

Description

This fund was set-up to receive bond proceeds issued in 2002 and transfers from the Public Safety Sales Tax Fund to provide for the construction of a new jail addition. Construction was substantially complete in 2005. The addition opened the first quarter of 2006.

Legal Status

55 ILCS 5/6-11001 Any of the bonds authorized pursuant to the provisions of this Division may be exchanged for at least a like par amount of the claims described in the resolution of intention, or said bonds, or some of them, may be sold for not less than the par value thereof and the proceeds used to pay at least a like par amount of such claims, provided, however, said bonds may be delivered from time to time or all at one time.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% of Change In Budget</u>
Beginning Balance		3,171,154	689,692	290,427	191,427	65.9%
REVENUE						
5701-000-1135	Interest Income	23,756	7,665	1,000		
5701-000-1515	Project Fund Deposit	-	40,000	-		
	Total Revenue	23,756	47,665	1,000		0.0%
OTHER						
	Project Fund Exp.	2,505,218	446,930	100,000	205,000	
	Total Other	2,505,218	446,930	100,000	205,000	205.0%
	Total Expenses	2,505,218	446,930	100,000	205,000	205.0%
	Revenues over (Expenses)	(2,481,462)	(399,265)	(99,000)	(205,000)	207.1%
	Ending Balance	689,692	290,427	191,427	(13,573)	-7.1%

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Capital Improvement Fund

Description of Fund:

Reserve fund created to provide cash-on-hand for future building projects that are non-public safety related. Initial uses for reserve include constructions costs during renovation to 111 W. Fox Street; future expansion to 111 W. Fox Street; final purchase closing of adjacent property prior to Dec, 2009. Also see Capital Improvement Plan.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		643,465	643,465	643,465	377,998	-41.3%
REVENUE						
0401-000-1300	Transfer fr Gen Fund	-	-	-	175,000	
	Total Revenue	-	-	-	175,000	NA
CAPITAL						
0402-000-6650	Expenditures	-	-	265,467	275,000	
	Total Capital	-	-	265,467	275,000	
	Total Expenses	-	-	265,467	275,000	3.6%
	Revenues over (Expenses)	-	-	(265,467)	(100,000)	-62.3%
Ending Balance		643,465	643,465	377,998	277,998	-26.5%

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Public Safety Capital Improvement Fund

Description of Fund:

Reserve fund created to provide cash-on-hand for future jail and courthouse expansions. The revenue is provided by the Public Safety Sales Tax Fund or General Fund revenues generated by housing out of county jail inmates.

Objective:

The Board voted in 2007 to replenish monies used from this fund for the courthouse expansion from bond proceeds issued for the courthouse expansion. Estimated use of funds to be \$1,225,000.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		-	-	225,000	-	0.0%
REVENUE						
7501-000-1300	Transfer from Gen Fund	-	-	-	375,000	
7501-000-1305	Reimb fr Bond Proceeds	-	-	-	-	
7501-000-1310	Public Safety Transfer	-	-	1,000,000	-	
	Total Revenue	-	-	1,000,000	375,000	37.5%
CAPITAL						
7501-000-6650	Expenditures	-	-	1,225,000	-	
	Total Capital	-	-	1,225,000	-	
	Total Expenses	-	-	1,225,000	-	0.0%
TRANSFERS						
	Transfer from Public Safety	-	225,000	-	-	
	Total Transfers	-	225,000	-	-	0.0%
	Revenues over (Expenses)	-	-	(225,000)	375,000	-166.7%
	Ending Balance	-	225,000	-	375,000	NA

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General Fund Special Reserve Fund

Description of Fund:

This fund was established to set aside dollars in the event the County has to pay pending property tax appeals. Board annually reviews status of pending tax appeal to determine adequate reserve.

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>		
Potential Refund	\$54,265	\$439,708	\$411,813	\$393,577		
<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		-	-	250,000	600,000	140.0%
REVENUE						
7601-000-1300	General Fund Transfer	-	250,000	350,000	350,000	
	Total Revenue	-	250,000	350,000	350,000	0.0%
OTHER						
7601-000-6650	Expenditures	-	-	-	-	
	Total Other	-	-	-	-	0.0%
	Total Expenses	-	-	-	-	0.0%
Revenues over (Expenses)		-	250,000	350,000	350,000	0.0%
Ending Balance		-	250,000	600,000	950,000	58.3%

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Courthouse Restoration Fund

Description of Fund:

This fund was set-up to receive and expend Federal and State grant dollars to restore the historic courthouse. Construction was completed in 2003. After reimbursement transfer to General Fund, remaining funds are earmarked for improvements to historic courthouse.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		(52,782)	-	42,218	23,218	55.0%
REVENUE						
	Fed. National Park Grant	-	-	-	-	
	State Illinois First Grant	-	95,000	-	-	
8501-000-1320	Revenue	-	-	-	-	
	General Fund Transfer	101,049	-	-	-	
	Total Revenue	101,049	95,000	-		0.0%
CAPITAL						
8502-000-6650	Restoration Expenses	48,267	-	19,000	-	
	Total Capital	48,267	-	19,000		0.0%
	Transfer to Gen Fund	-	(52,782)	-	-	
	Total Expenses	48,267	(52,782)	19,000		0.0%
	Revenues over (Expenses)	52,782	42,218	(19,000)		0.0%
Ending Balance		-	42,218	23,218	23,218	100.0%

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Courthouse Expansion Debt Service 2007A

Description

Fund to account for bond payments toward \$4,695,000 principle for the 2007 Series A General Obligation, Alternate Revenue Source (current coupon series). Additional \$1,190,580 is due 12/15/2008. Payments due June and December.

Legal Status

30 ILCS 350/7 A governing body may provide for a reserve fund solely for the payment of the principal of and interest on bonds. Bond proceeds may be used to provide such reserve fund.

\$4,695,000 2007 Series A G.O. Bonds, Alternate Revenue Source

<u>Fiscal Year</u>	<u>Principal</u>	<u>Rate</u>	<u>Interest</u>	<u>Debt Service</u>
6/15/2008			105,676.67	105,676.67
12/15/2008	1,100,000.00	4.100%	90,580.00	1,190,580.00
6/15/2009			68,030.00	68,030.00
12/15/2009	245,000.00	4.100%	68,030.00	313,030.00
6/15/2010			63,007.50	63,007.50
12/15/2010	195,000.00	4.100%	63,007.50	258,007.50
6/15/2011			59,010.00	59,010.00
12/15/2011	200,000.00	4.100%	59,010.00	259,010.00
6/15/2012			54,910.00	54,910.00
12/15/2012	180,000.00	4.000%	54,910.00	234,910.00
6/15/2013			51,310.00	51,310.00
12/15/2013	195,000.00	3.600%	51,310.00	246,310.00
6/15/2014			47,800.00	47,800.00
12/15/2014	280,000.00	3.625%	47,800.00	327,800.00
6/15/2015			42,725.00	42,725.00
12/15/2015	300,000.00	3.650%	42,725.00	342,725.00
6/15/2016			37,250.00	37,250.00
12/15/2016	1,000,000.00	3.700%	37,250.00	1,037,250.00
6/15/2017			18,750.00	18,750.00
12/15/2017	1000000	3.750%	18,750.00	1,018,750.00
Totals	4,695,000.00		1,081,841.67	5,776,841.67

All inclusive Cost	3.7606708%
True interest Cost	3.7606708%
Avg Bond Life	6.133 Years

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Courthouse Expansion Debt Service 2007A

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change in Budget</u>
Beginning Balance		-	-	-	-	
REVENUE						
	Interest Income	-	-	-	-	
	Tr fr PS Sales Tax Fund				600,000	
	Transfer from Gen Fund				699,500	
	Total Revenue	-	-	-	1,299,500	
OTHER						
	Debt Service Interest				196,257	
	Debt Service Principal	-			1,100,000	
	Disclosure & fiscal agent	-			3,000	
	Total Other	-	-	-	1,299,257	
	Total Expenses	-	-	-	1,299,257	
Revenues over (Expenses)		-	-	-	243	
Ending Balance		-	-	-	243	

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Courthouse Expansion Debt Service 2007B

Description

Fund to account for bond payments toward \$5,303,762.40 principle for the 2007 Series B General Obligation, Alternate Revenue Source (capital appreciation series). Payments on this series begin 12/15/2018. Payments due June and December.

Legal Status

30 ILCS 350/7 A governing body may provide for a reserve fund solely for the payment of the principal of and interest on bonds. Bond proceeds may be used to provide such reserve fund.

\$5,303,762.40 2007 Series B G.O. Bonds, Alternate Revenue Source

<u>Fiscal Year</u>	<u>Principal</u>	<u>Rate</u>	<u>Interest</u>	<u>Debt Service</u>
12/15/2018	446,418.00	4.100%	253,582.00	700,000.00
12/15/2019	426,132.00	4.100%	273,868.00	700,000.00
12/15/2020	522,477.00	4.200%	377,523.00	900,000.00
12/15/2021	506,049.90	4.250%	408,950.10	915,000.00
12/15/2022	500,070.50	4.300%	449,929.50	950,000.00
12/15/2023	550,561.00	4.350%	549,439.00	1,100,000.00
12/15/2024	380,344.00	4.400%	419,656.00	800,000.00
12/15/2025	902,360.00	4.450%	1,097,640.00	2,000,000.00
12/15/2026	1,069,350.00	4.500%	1,430,650.00	2,500,000.00
Totals	5,303,762.40		5,261,237.60	10,565,000.00

All inclusive Cost	4.4232044%
True interest Cost	4.4232044%
Avg Bond Life	15.777 Years

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Courthouse Expansion Debt Service 2007B

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% of Change in Budget</u>
Beginning Balance		-	-	-	-	
REVENUE						
	Interest Income	-	-	-	-	
	Tr fr PS Sales Tax Fund				-	
	Transfer from Gen Fund				500	
	Total Revenue	-	-	-	500	
OTHER						
	Debt Service Interest				-	
	Debt Service Principal	-			-	
	Disclosure & fiscal agent	-			500	
	Total Other	-	-	-	500	
	Total Expenses	-	-	-	500	
Revenues over (Expenses)		-	-	-	-	
Ending Balance		-	-	-	-	

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Courthouse Expansion Construction Fund (bond proceeds)

Description of Fund:

Fund created in FY 2008 to receive bond proceeds to expand and renovate courthouse. Estimated bond proceeds needed is between \$30M to \$35M. Issuances of \$10M planned for 2007, 2008 and 2009. Construction to start Spring 2008 with final completion July, 2010.

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
Beginning Balance		-	-	-	9,870,000	N/A
REVENUE						
	Interest Income	-	-	9,870,000	100,000	
	Transfers In	-	-	-	-	
	Project Fund Deposit	-	-	-	9,870,000	
	Total Revenue	-	-	9,870,000	9,970,000	N/A
CAPITAL						
	Professional Services	-	-	-	1,577,000	
	Construction Expenses	-	-	-	19,500,000	
	Total Other	-	-	-	19,500,000	
	Total Expenses	-	-	-	19,500,000	N/A
Revenues over (Expenses)		-	-	9,870,000	(9,530,000)	N/A
Ending Balance		-	-	9,870,000	340,000	N/A

LONG TERM DEBT REQUIREMENTS

General Obligation Bonds Series 2002A (Jail Addition)

Date of Issuance December 1, 2002
 Date of Maturity December 1, 2022
 Interest Rates 3.00% - 5.87%
 Payable December 1 & June 1
 Payable at Amalgamated Bank

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	0.00	89,737.50	89,737.50
2007	50,000.00	88,987.50	138,987.50
2008	100,000.00	86,612.50	186,612.50
2009	150,000.00	82,362.50	232,362.50
2010	210,000.00	75,800.00	285,800.00
2011	270,000.00	66,462.50	336,462.50
2012	335,000.00	53,943.75	388,943.75
2013	405,000.00	38,725.00	443,725.00
2014	845,575.00	119,737.50	965,312.50
2015	551,359.00	458,641.00	1,010,000.00
2016	531,585.60	508,414.40	1,040,000.00
2017	598,462.50	651,537.50	1,250,000.00
2018	572,915.20	707,084.80	1,280,000.00
2019	550,025.05	764,974.95	1,315,000.00
2020	524,805.55	820,194.45	1,345,000.00
2021	502,320.00	877,680.00	1,380,000.00
2022	479,741.60	935,258.40	1,415,000.00
2023	321,606.00	698,394.00	1,020,000.00
	<u>6,998,395.50</u>	<u>7,124,548.25</u>	<u>14,122,943.75</u>

General Obligation Bonds Series 2002B (Health & Human Services Building)

Date of Issuance December 1, 2002
 Date of Maturity December 1, 2032
 Interest Rates 4.125% - 5.500%
 Payable December 1 & June 1
 Payable at Amalgamated Bank

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	50,000.00	225,887.51	275,887.51
2007	55,000.00	223,721.88	278,721.88
2008	60,000.00	221,350.00	281,350.00
2009	60,000.00	218,875.00	278,875.00
2010	70,000.00	216,193.75	286,193.75
2011	75,000.00	213,203.13	288,203.13
2012	80,000.00	210,006.26	290,006.26
2013	85,000.00	206,603.13	291,603.13
2014	90,000.00	202,375.00	292,375.00
2015	100,000.00	197,150.00	297,150.00
2016	105,000.00	191,512.50	296,512.50
2017	115,000.00	185,462.50	300,462.50
2018	125,000.00	178,862.50	303,862.50
2019	135,000.00	171,712.50	306,712.50
2020	145,000.00	164,012.50	309,012.50
2021	155,000.00	155,762.50	310,762.50
2022	170,000.00	146,825.00	316,825.00
2023	180,000.00	137,200.00	317,200.00
2024	195,000.00	127,375.00	322,375.00
2025	210,000.00	117,250.00	327,250.00
2026	220,000.00	106,500.00	326,500.00
2027	235,000.00	95,125.00	330,125.00
2028	255,000.00	82,875.00	337,875.00
2029	270,000.00	69,750.00	339,750.00
2030	285,000.00	55,875.00	340,875.00
2031	305,000.00	41,125.00	346,125.00
2032	325,000.00	25,375.00	350,375.00
2033	345,000.00	8,625.00	353,625.00
	<u>4,500,000.00</u>	<u>4,196,590.66</u>	<u>8,696,590.66</u>

PUBLIC BUILDING COMMISSION

<u>Fiscal Year</u>	<u>Total Rent Payment</u>
2007	2,031,884.39
2008	2,118,937.51
2009	2,218,481.26
2010	2,332,540.63
2011	2,427,562.50
2012	2,694,000.00
2013	2,815,375.00
2014	171,000.00
2015	174,800.00
2016	168,300.00

LONG TERM DEBT REQUIREMENTS

PBC Refunding Bond Series 1993A Refinanced 2003

<u>Fiscal Year</u>	<u>Rent Payment</u>
2007	1,543,887.51
2008	1,633,496.88
2009	1,735,850.00
2010	1,843,156.25
2011	1,421,875.00

PBC Bond Series 1995 & 1998 Refinanced 2006 A & B

<u>Fiscal Year</u>	<u>Rent Payment</u>
2007	487,996.88
2008	485,440.63
2009	482,631.26
2010	489,384.38
2011	1,005,687.50
2012	2,694,000.00
2013	2,815,375.00
2014	171,000.00
2015	174,800.00
2016	168,300.00

DEBT MANAGEMENT RATINGS

A concentrated effort is being made to improve the County's ratings for its general obligation bonds through innovations in financial and debt administration. The County's current bond rating of A+ Positive Outlook reflects Standard & Poor's Ratings Services' expectation that the County will maintain strong financial operations and reserves as its economy, tax base, and population continue to grow. The Outlook is supported by the greater Chicago metropolitan area's ongoing expansion, which will likely generate continued tax base growth in the County for some time to come. Key to a rating change is the County's identification of its future capital needs and expected sources of financing. To that end, the County is currently formulating a capital improvement plan for its buildings, which is expected to be completed in 2006. Standard & Poor's will look at a number of areas to determining upgrade status; those reviewed but no limited to are:

- ▶ Participation in the deep and diverse Chicago, IL MSA economy
- ▶ Growing tax base
- ▶ Income levels that are well above average
- ▶ Strong financial operations and reserves
- ▶ Moderate debt burden coupled with a rapid amortization schedule

Historically the County secured a rating from Standard & Poor's, but ratings can also be secured from Moody's and Fitch's. Many people know Standard & Poor's as one of the world's preeminent providers of credit ratings, and for such globally recognized financial-market indices as the S&P 500®.

Standard & Poor's is based on nine rating categories for long term obligations. They range from AAA (highest quality) to CC (lowest quality). D rated bonds are those that have been defaulted. Standard & Poor's then applies the modifiers "+" or "-" to denote relative status within major rating categories.

Rating Watch: Ratings are placed on Rating Watch to notify investors that there is a reasonable probability of a rating change and the likely direction of such change. These are designates as "Positive," indicating a potential upgrade, "Negative," for a potential downgrade, or "Evolving," if ratings may be raised, lowered or maintained. Rating Watch is typically resolved over a relatively short period.

Rating Outlook: An Outlook indicates the direction a rating is likely to move over a one to two-year period. Outlooks may be positive, stable or negative. The ratings from 'AA' to 'CCC' may be modified by the addition of a plus or minus sign. A positive or negative Rating Outlook does not imply a rating change is inevitable.

AAA rated bonds are judged the best quality. This denotes the lowest expectation of credit risk. They are assigned only in case of exceptionally strong capacity for payment of financial commitments. This capacity is highly unlikely to be adversely affected by foreseeable events.

AA rated bonds are judged to be of very high quality. This denotes expectations of very low credit risk. They indicate very strong capacity for payment of financial commitments. This capacity is not significantly vulnerable to foreseeable events.

A rated bonds are judged to be of high quality. This denotes expectations of low credit risk. The capacity for payment of financial commitments is considered strong. This capacity may, nevertheless, be more vulnerable to changes in circumstances or in economic conditions that is the case for higher ratings.

BBB rated bonds are considered of good credit quality. This indicates that there is currently expectations of low credit risk. The capacity for payment of financial commitments is considered adequate but adverse changes in circumstances and economic conditions are more likely to impair this capacity.

BB rated bonds are speculative. This indicates that there is a possibility of credit risk developing, particularly as the result of adverse economic change over time; however, business or financial alternatives may be available to allow financial commitments to be met.

B rated bonds are highly speculative. This indicates that significant credit risk is present, but a limited margin of safety remains. Financial commitments are currently being met; however, capacity for continued payment is contingent upon a sustained, favorable business and economic environment.

CCC rated bonds are poor standing. For issuers and performing obligations, default is a real possibility. Capacity for meeting financial commitments is solely reliant upon sustained, favorable business or economic conditions.

CC rated bonds are speculative in a high degree. For issuers and performing obligations, default of some kind appears probable.

D ratings are issued when an obligor has failed to pay one or more of its financial obligations (rated or unrated) when it came due. A 'D' rating is assigned when Standard & Poor's believes that the default will be a general default and that the obligor will fail to pay all or substantially all of its obligations as they come due.

*Kendall County
FY 2008
Fund Structure*

For budgeting purposes, the fund structure consists of those funds that have operating expenses and revenues applicable to the document. In addition, they are presented in a fashion similar to the manner in which they are reported in the annual financial statement. All County funds are appropriated.

General

1 General

To account for resources traditionally associated with government operations which are not required to be accounted for in other funds.

Special Revenue

2 Public Safety Sales Tax Fund

In 2002, the voters of Kendall County approved by referendum to impose a 1/2% sales tax for public safety purposes. The Kendall County Board has appropriated expenditures from this fund for our jail expansion, juvenile detention and housing, as well as other public safety operations, as needed.

3 GIS Mapping Fund

Currently there is a fee of \$6, \$2 of which goes to the GIS Recording Fund while the remaining \$4 resides in GIS Mapping.

4 GIS Recording Fund

We will be hiring a coordinator soon and begin the process of implementing a GIS system. All of the expenses associated with this process will come from this budget and the mapping budget. The reason for the large increase in revenue was due to an increase in the fee from \$ 3.00 to \$6.00.

5 Health & Human Services Fund

This department provides: immunizations, WIC, FCM, community education, nutrition program, well/septic, restaurant, tanning salon inspections, recycling program, mental health counseling, senior counseling, substance abuse and alcohol treatment, DUI services, Community Services Block Grant, small business loans, scholarships, LIHEAP, weatherization, housing programs and, in all units, health education.

6 Community 708 Mental Health Board Fund

The 708 Community Mental Health Board of Kendall County exists to ensure that residents of the County have access to a quality Mental Health Care Delivery System which is efficient and effective. The annual one-year plan for the Board supports the traditions of Kendall County by ensuring neighborly concern and quality professional support for those persons in need of mental health services, chemical-substance abuse intervention, and support for developmental disabilities.

7 Social Services for Senior Citizens Fund

A special levy approved by the Kendall County Board subsequent to a previous voter referendum.

- 8 Extension Education Services Fund**
Extension educational programs are offered in four broad areas: 4-H Youth Development, Family and Consumer Sciences, Community Development, and Agriculture and Natural Resources. The County Board approves a special levy to help fund the Extension Office's activities.
- 9 County Highway Fund**
The County Highway Fund is the basic operating mechanism for funding the Highway Department activities, including salaries, maintenance materials and operating supplies. Our goal is to provide the safest, most efficient County Transportation System possible within the current fiscal restraints.
- 10 County Bridge Fund**
Provide for construction and maintenance of all bridges on the County Highway System, and participate in the construction and maintenance on the Township System. The goal/objective of this fund is to continue to gain financial momentum in an effort to provide safe and functional bridges in Kendall County.
- 11 Federal Aid Matching Fund**
This fund assists other Highway Department revenues in the construction of roads and bridges on County Highways in the Federal-Aid Network. Normal services, including road construction, land acquisition and engineering will be provided with these revenues.
- 12 County Motor Fuel Tax Fund**
Provide construction and maintenance of roads and bridges in the County Highway Network. Revenues from this fund continue to be used to improve the safety and efficiency of the County Highway System.
- 13 Tuberculosis Fund**
To continue the services in Kendall County for County residents who have tuberculosis. The projected expenses will depend on the number of people that have T.B. in Kendall County.
- 14 Public Building Commission Lease Fund**
Fund set-up to make bond payments for the new office building that houses Health & Human Services, Technology Services and the Veterans' Assistance Commission. Revenues are currently transferred in from the General Fund.
- 15 Veterans Assistance Commission**
The VAC reviews applications for rental, mortgage, utility and food assistance. They also provide medical transportation.
- 16 Economic Development Commission Fund**
The now called Economic Development, Revenue and Tourism Committee of the County Board reviews economic development activities within the county and acts as a liaison with the four local EDCs in Oswego, Yorkville, Plano and Montgomery.
- 17 Restricted Economic Development Commission Fund**
Fund commonly known as the Revolving Loan Fund utilizes federal dollars from HUD through the Illinois Department of Commerce and Economic Development, predominately to provide low interest loans to local businesses for job creation in conjunction with local banks.

- 18 PBZ Hearing Officer Fund**
The PBZ Hearing Officer was created to develop a process and ordinance to increase compliance with zoning codes and to reduce the workload demanded on the State's Attorney's office and the court system.
- 19 County Highway Restricted Fund**
This fund represents contributions and/or assessments on new developments that will fund improvements to the County Highway System.
- 20 Animal Control Fund**
This fund is used for the operations of the animal control facility.
- 21 Recorder's Document Storage Fund**
Revenues have increased dramatically due to the fact that we increased this fee from \$ 3.00 to \$ 9.00.
- 22 Indemnity Fund**
To provide for sale in error of taxes and deeds. Payments from this fund are authorized by court order.
- 23 Tax Sale Automation Fund**
The County Collector holds a tax sale at the end of every tax year to collect the amount of tax on every parcel that remains unpaid.
- 24 Sale in Error Interest Fund**
No payment shall be made from the fund except by order of the court declaring a sale in error.
- 25 Coroner Death Certificate Grant Fund**
The grant money that is generated by the surcharge on the death certificates has been utilized by the State of Illinois over the last two years.
- 26 Sheriff Prevention of Alcohol/Criminal Violence Fund**
For every DUI conviction or court supervision, the defendants pay a fine of over \$100 that goes back to the arresting agency to offset the costs associated with DUI arrests.
- 27 Drug Abuse Revenue Fund**
The civil forfeiture of property which is used or intended to be used in...the manufacture, sale, transportation, distribution, possession or use of substances in...violations of the Illinois Controlled Substances Act, the Cannabis Control Act, or the Methamphetamine Control and Community Protection Act.
- 28 Sheriff's COPS Technology Grant**
COPS (the Office of Community Oriented Policing Services)
MORE Program (Making Officer Redeployment Effective), originally created in 1994, provides funding to acquire civilians and/or new technologies. The purpose of these acquisitions is to save sworn officers' time spent on administrative and support tasks, thereby allowing them more time for redeployment into community policing. Each item or position funded under the MORE Program must free up time for a sworn officer (or officers), who is (are) then required to perform community policing activities using that extra time.

- 29 State's Attorney Drug Enforcement Fund**
This fund is established for the purpose of receiving drug enforcement funds and to expend said funds for the limited purpose established by Illinois Law.
- 30 State's Attorney Special Fines**
General fines received by the County through court order.
- 31 Circuit Clerk Document Storage Fund**
This fund is established to help defray the expense of document storage.
- 32 Court Automation Fund**
Pursuant to Statute the County Board adopted a resolution on Nov 13, 1984 which established this fund. Expenditures may made by the County Board from this fund provided they are approved by the Clerk of the Court and the Chief Judge or his designee. It was amended by county board resolution No. 92-21 on Sept. 15, 1992 effective Oct 1, 1992 in order to increase the fee to the maximum of \$5.00. The goal is to continually improve, update and provide an integrated recordkeeping system for Kendall County courts that will function with efficiency, and maintain the integrity of our judicial system.
- 33 Child Support Collection Fund**
The Kendall County State's Attorney is committed to enforcing past-due child support obligations owed by non-custodial parents to their children through its Child Support Enforcement Program. The program is conducted in conjunction with the Kendall County Circuit Clerk's office, which monitors payments for child support orders entered in Kendall County.
- 34 Court Security Fund**
This fund was established on Feb 13, 1991 by County Board Ordinance No. 91-1 effective April 1, 1991 as a special fund, separate and segregated from the General Fund with no funds to be expended without the express written consent of the Chief Judge of the 16th Judicial Circuit or his designate. The fee established for this fund is set by County Board ordinance and has been increased over a period of years to its current maximum fee of \$15.00 collected by the Circuit Clerk on civil, criminal, quasi-criminal, ordinance and conservation cases pursuant to statute.
- 35 Law Library Fund**
This is a statutory fee set by County Board ordinance which established the County Law Library by Ord # 69-1 on Feb. 11, 1969. The fee is collected on all civil cases at the time of filing of the first pleading, paper or other appearance filed, for the purpose of defraying the cost of establishing and maintaining the County Law Library. The most recent fee increase was set at \$10 by County Board Ord 97-18 dated Dec 16, 1997(effective Jan 1, 1998).
- 36 Probation Services Fund**
Mission Statement: To provide a continuum of services designed to hold defendants accountable to the orders of the Court and to ensure a level of protection to the community. To respond to the needs of victims, while developing the competency level of the defendant toward the values of the community.
- 37 Housing Authority Fund**
Administers the Section 8 Housing Choice voucher program for Kendall County. The objective of this program is to serve the needs of low income families and to promote decent, safe and affordable housing, economic opportunity and a suitable living environment free from discrimination.
- 38 Housing Authority Administration Fund**
This fund was set up separate from the operating fund commencing FY 2006 per HUD regulations.

39 HAP FSS Fund

The Section 8/FSS Program is designed to achieve three major objectives:

- (1) To provide decent, safe, and sanitary housing for very low income families while maintaining their rent payments at an affordable level.
- (2) To promote freedom of housing choice and spatial deconcentration of very low income families of all races and ethnic backgrounds.
- (3) To provide an incentive to private property owners to rent to very low income families by offering timely assistance payments.

40 Rental Housing Support Program Fund

Each county recorder shall report...the number of real estate-related documents recorded for which the Rental Housing Support Program State surcharge was collected. Each recorder shall submit \$9 of each surcharge collected in the preceding month to the Department of Revenue and the Department shall deposit these amounts in the Rental Housing Support Program Fund. Subject to appropriation, amounts in the Fund may be expended only for the purpose of funding and administering the... Program.

41 Child Advocacy Center Fund

Set-up to accept donations to support the Child Advocacy Center.

42 Community Services Block Grant Revolving Loan Fund

Making available to small businesses low-interest loans in return for hiring CSBG eligible individuals.

43 DCS Contingency Fund

This fund holds the earned interest on all DCS grant funds, dollars earmarked for computer related purchases, and the weatherization escrow.

44 Liability Insurance Fund

This is a levy to fund premiums and claims associated with liability, property and worker's compensation. Kendall County is part of an insurance and trust called ICMRT.

45 IMRF & Social Security Fund

This fund provides for Social Security, Medicare and the three different pension plans authorized by the State of Illinois: IMRF, SLEP (Law Enforcement) and ECO (Elected Officials). Revenue is received through a property tax levy as well as employee payroll deductions. Currently, it is set up as a pay-as-you-go with less than 1% reserve. This fund also receives 1/3 of the Personal Property Replacement Tax.

46 General Fund Special Reserve Fund

This fund was established to set aside dollars to pay pending property tax appeals.

Debt Service

47 County Building Debt Service Fund

48 Jail Addition Debt Service Fund

This fund was set-up to make bond payments for the new jail addition. Revenues are currently transferred in from the Public Safety Sales Tax Fund.

Capital Projects

49 County Building Bond Proceeds Fund

This fund was set-up to receive bond proceeds issued in 2002 and transfers from General Fund to provide for the construction of a new office building that houses Health & Human Services, Technology Services and the Veterans' Assistance Commission. Construction was completed in the summer of 2004.

50 Jail Addition Bond Proceeds Fund

This fund was set-up to receive bond proceeds issued in 2002 and transfers from the Public Safety Sales Tax Fund to provide for the construction of a new jail addition. Construction will be substantially complete in 2005. The addition is scheduled to open the first quarter of 2006.

51 Animal Control Building Fund

The building fund is set up as a reserve for capital improvements to the facility.

52 Capital Improvement Fund

This is a reserve fund created to provide cash-on-hand for future building construction projects.

53 Public Safety Capital Improvement Fund

This is a reserve fund created to provide cash-on-hand for future jail and courthouse expansions. The revenue is provided by the Public Safety Sales Tax Fund.

54 County Reserve Fund

This fund is set-up to receive and expend grant dollars not requiring a special fund. The revenue is provided by grants received from year to year.

55 Courthouse Restoration Fund

This fund was set-up to receive and expend Federal and State grant dollars to restore the historic courthouse. Construction was completed in 2003.

Kendall County
FY 2008
Annual Operating Budget

GLOSSARY

ABATEMENT

A partial or complete cancellation of a levy imposed by the County. Abatements usually apply to tax levies, special assessments and service charges.

ACCOUNTABILITY

The condition, quality, fact or instance of being obligated to reckon or report for actions or outcomes.

ACCOUNT DESCRIPTION

The title in each program detail explaining various line items.

ACCOUNT FUND STRUCTURE

Traditional means of categorizing various activities by particular fund.

AGENCY FUND

A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

ANNUAL OPERATING BUDGET

A budget applicable to a single fiscal year.

ASSESSED VALUE

A valuation set on real estate or other property by the Township Property Appraiser as a basis for levying taxes.

ASSETS

Property owned by the government.

AUDIT

A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of the presentation of the County's financial statements. The audit tests the County's account system to determine whether the internal accounting controls are both available and being used.

AVAILABLE FUND BALANCE

That portion of the fund balance collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

BASIS OF ACCOUNTING

A term used when revenues, expenditures, transfers, and related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the Cash, Modified Accrual or Accrual method.

BOND

A written promise to pay a specific sum of money, called face value of principal, at a specified date in the future, called maturity date, together with periodic interest at a specific rate.

BOND REFINANCING

The payoff and re-issuance of bonds, to obtain better interest rates and or bond conditions.

GLOSSARY

BUDGET

A comprehensive financial plan of operations, which attempts to rationalize the allocation of limited resources among competing expenditure requirements for a given period.

BUDGETARY CONTROL

The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized budgets and available revenues.

BUDGET HIGHLIGHTS

Detailed description of specific components of the budget by program classification.

BUDGET SUMMARIES

A section of the budget that provides a consolidated summary of revenues and expenditures for operating and non-operating funds. Spreadsheets and charts are used to convey budgetary information of County funds.

CAPITAL

Expenditures, which result in the acquisition of, or addition to, fixed assets.

CAPITAL CONSTRUCTION

Capital project funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust fund (Source: GAAFR, 1988).

CAPITAL IMPROVEMENTS

Charges for the acquisition at the delivered price including transportation costs, costs of equipment, land, buildings, or improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of \$10,000 and a useful life expectancy of at least (5) years.

CAPITAL IMPROVEMENT PROGRAM

A long range plan of various equipment, structural, and infrastructure improvements throughout a five (5) year period.

CAPITAL OUTLAY

Expenditures that result in the acquisition of or addition to fixed assets.

CASH MANAGEMENT

The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

CHARGES FOR SERVICES

User charges for services provided by the village to those specifically benefiting from those services.

COMMODITIES

Expenditures of articles and supplies consumed during normal operations, including but not limited to office supplies, operating supplies, books and literature, uniforms, and training.

CONTINGENCY ACCOUNT

Amount held in reserve each year for various unforeseen circumstances.

GLOSSARY

CONTRACTUAL SERVICES

Expenditure for services rendered to the County by outside agencies, including but not limited to travel, dues and subscriptions, and equipment maintenance contracts.

(C.O.P.) - CERTIFICATE OF PARTICIPATION

C.O.P is a general obligation of the County secured by its full faith and credit issued pursuant to an agreement to construct certain public improvements.

(C.O.P.S.) - COMMUNITY ORIENTED POLICE SERVICE

C.O.P.S. is a federally funded program through the Department of Justice, which provides for money for police officer salaries and benefit costs. The program covers salaries and benefits over a three (3) year period, after which time the grant funding is eliminated.

DEBT

A financial obligation resulting from borrowing money. Debts of government include bonds, notes, and land contracts.

DEBT SERVICE

The payment of principal and interest on borrowed funds.

DEBT SERVICE FUND

The debt service fund is used to account for the accumulation of resources and the payment of general obligation and revenue bond principal and interest from governmental resources and special assessment levies when the County is obligated in some manner for the payment.

DEFICIT

The excess of expenses over revenues during a single accounting period.

DEPARTMENT

An organizational unit responsible for carrying out a major governmental function.

EXPENSES

Changes incurred, whether paid or unpaid, resulting from the delivery of goods and services.

FEES AND CHARGES

Revenues provided to the County from direct charges to County residents. Examples are judiciary charges, animal control fees and document storage.

FINES

Revenue provided to the County through the court system including, but not limited to, traffic, narcotics, and parking.

FRANCHISE FEE

A fee paid by public service businesses for use of County streets and property in providing their services to the citizens of the community.

FUND

The fiscal and accounting entity, with a self-balancing set accounts, recording cash and other fiscal resources, together with all related liabilities and residual equities or balances, and changes therein which are recorded and segregated for the purpose of carrying out a specific activity or obtaining certain objectives in accordance with special regulations, restrictions, or limitations.

GLOSSARY

FUND BALANCE

The difference between fund assets and fund liabilities of government and similar trust funds.

FISCAL YEAR - (FY)

Any consecutive twelve (12) month period designated as the budget year. The County's budget year begins December 1 and ends November 30 of the following calendar year.

GENERAL FUND

The general fund is used to account for the resources traditionally associated with government which are not required to be accounted for in another fund.

GENERAL OBLIGATION BONDS

To account for the County's General Obligation bond issues and Installment Contracts, which are backed by the faith and credit of the County of Kendall.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES - (GAAP)

Uniform minimum standard of and guidelines for financial accounting and reporting. They govern the form and the content of the basic financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practice at a particular time, and detailed practices and procedures. GAAP provides the standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is NCGA (National Council on Governmental Accounting) Statement 1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from and much broader than the objectives of business enterprise GAAP financial reports.

GENERAL OBLIGATION - (GO)

General Obligations are bonds secured by the unconditional pledge of the County to pay them. The County agrees to take such steps as may be necessary to raise money or debt service, which for the most part is property tax levy.

GOALS AND OBJECTIVES

Activities and results each department is directed to project and intend to work toward throughout the coming year.

ILLINOIS DEPARTMENT OF TRANSPORTATION (IDOT)

IDOT is a department of the state government whose major duty is to manage transportation issues in various local governments.

INTERGOVERNMENTAL AGREEMENTS - (IGR)

Intergovernmental Agreements are payments for services between cooperating agencies.

ILLINOIS MUNICIPAL LEAGUE - (IML)

The Illinois Municipal league is an organization based in Springfield, the state capital. The League represents the governments throughout the state in legislation, training, and advisory services.

ILLINOIS MUNICIPAL RETIREMENT FUND - (IMRF)

To account for property taxes and other revenue sources used to pay the employer portion of employee retirement benefits.

IMPROVEMENTS

The necessary changes to a parcel of land that is required for its future development. These often include modifications of the roadways and bridges.

GLOSSARY

INCOME

A term used in propriety fund type accounting to represent revenues or the excess of revenues over expenses.

INFRASTRUCTURE

The permanent foundation or essential elements of a county. Roadways and bridges are components of a local government's infrastructure.

INTERGOVERNMENTAL REVENUES

Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

INTEREST INCOME

Funds earned through investment instruments of compensating balances.

INTERFUND TRANSFER

Transfer of revenue earned from one fund to another to pay for that fund's proportionate share of expenses incurred to run general operations. Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers tax revenues from a special revenue fund to a debt service fund, transfers from a general fund to a special revenue or a capital projects fund, operating subsidy transfers from the general or special revenue fund to an enterprise fund, and transfers from an enterprise fund other than payments in lieu of taxes to finance general fund expenditures.

INVESTMENT

The placing of money capital or other resources to gain a profit, as in interest.

LETTER OF TRANSMITTAL

An introduction and overview provided by the County Administrator to the Board of Commissioners highlighting various facets of the operating budget.

LEVY

To impose taxes, special assessments, or service charges for the support of governmental activities. The amount of taxes, special assessments, or services charges imposed by the County.

LICENSES AND PERMITS

Revenue category including but not limited to building permits and liquor licenses.

LINE ITEM

A specific item or group of similar items defined by detail in a unique account in the financial records. Revenue and expenditure justifications are reviewed, anticipated, and appropriated at this level.

MOTOR FUEL TAX

Motor Fuel Taxes are distributed on a per capita basis, as a percentage based on the collection of motor fuel sold throughout the state.

OPERATING BUDGET

A financial plan that presents proposed expenditures for the fiscal year and estimates of revenue to finance them.

ORGANIZATIONAL CHART

A flow chart shows the chain of command and structure of the County Administration.

PRINCIPAL AND INTEREST - (P&I)

These are payments made by the County to retire debt of general obligation bonds, revenue bonds, and contracts.

GLOSSARY

PERSONNEL

Expenditure classification for services tendered by all officers and employees of the County of Kendall. Those include regular salaries, part-time wages, and overtime.

PERSONNEL SUMMARY

Detailed summaries of all full and part-time personnel by program.

PROPERTY TAX

Revenue collected by the County based on a rate and calculated against the equalized assessed evaluation of a particular property.

REFERENDUM

The submission of a proposed measure or law, which has been passed by legislature or convention, to a vote of the people for ratification or rejection. Bond issues often must go to referendum for approval.

REVENUES

Funds that the government receives as income. It includes such items as tax receipts, fees, fines, forfeitures, grants, shared revenues and interest income.

REVENUE ANALYSIS

A detailed description of the revenue sources by particular fund for different fiscal years.

SPECIAL REVENUE FUND

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

STATE INCOME TAX

Revenue provided to the County by the State of Illinois on an unincorporated per capita basis. This revenue is distributed from the State's individual income tax collection.

STATE SALES TAX

Revenues distributed by the State of Illinois generated by retailers within the County of Kendall at 16% of 1.25% local allocation of 6.25% tax on total general merchandise receipts within the unincorporated county limit, and 4% of 1.25% local allocation of 6.25% tax on total general merchandise receipts throughout the entire county, both incorporated and unincorporated.

SUMMARY OF REVENUE

A detailed summary of all revenues received by operations, debt service, pension, trust and capital projects funds, and categorized further by property taxes, interest income, fee and charges, interfund transfers, sales tax, income tax, licenses and permits, fines and other terms.

TAX LEVY

The total amount to be raised by general property taxes for operating and debt service purposes.

TAX RATE

The amount of tax levied for each \$100 of assessed valuation.

TRUST AND AGENCY FUNDS

Trust funds are used to account for assets held by the County in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations other governments, and/or other funds (Source: GAAFR, 1988).

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