

**Annual Operating Budget  
For the Fiscal Year  
2008-2009**



**The County of Kendall, Illinois**

The County of Kendall  
Annual  
Operating Budget

Fiscal Year  
2008-2009

December 1, 2008 - November 30, 2009

ADOPTED November 18, 2008

COUNTY BOARD

John Church, Chairman

John Purcell, Finance Chair

Robert Davidson, Finance Committee

Jessie Hafenrichter, Finance Committee

Pam Parr, Finance Committee

Bill Wykes, Finance Committee

Anne Vickery

Kay Hatcher

Nancy Martin

Jeff Wehrli

Jeff Wilkins

County Administrator

Jill Ferko

County Treasurer

Latreese Caldwell

Budget & Research Coordinator

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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## KENDALL COUNTY BOARD

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

November 18, 2008

LETTER OF TRANSMITTAL - FY 2009  
KENDALL COUNTY, ILLINOIS

Honorable Chair and County Board Members:

I am pleased to present the Fiscal Year 2009 Budget. This document includes projections for the fiscal year beginning December 1, 2008 and ending November 30, 2009. 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 2008-2009 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 Members 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



## Budget Summary

### Kendall County, FY 2008-09 Budget

#### Levy Calculation and Property Tax

Kendall County's assessed valuation of property is approximately \$3.52 billion, with anticipated new construction value of approximately \$1.5 billion. The values yield a total Levy Extension of \$18.68 million. The total Levy Extension is comprised of a Capped Levy Extension of \$1.35 million and an Uncapped Levy Extension (PBC Levy) of \$1.35 million.

#### Budget Overview, General Fund, Other Funds

Kendall County's FY09 Budget is \$82,386,775.

\$73,752,494 is allocated for Personnel, Contracts, Commodities, Capital, Debt Service and Other Expenditures. \$8,634,280 is allocated for Operations and to increase Reserve and Fund Balances.

General Fund expenditures and transfers out will account for \$23,936,016 or 30% of planned expenditures.

Over fifty (50) Other Funds will account for the remaining \$58,450,758 or 70% of planned expenditures.

The Courthouse Expansion Construction Project will account for 60% of Other Fund expenditures. Bond Proceeds will fund a \$10 million planned expenditure for the courthouse expansion.

#### New Hires

Kendall County will add seven new positions to its FY09 FTE Count. These positions will be added in the Technology Department, 1; Circuit Clerk's Office, 1 Clerk; Probation & Court Services Department, 1 Supervisor; Sheriff's Office, 2 Road Deputies and 1 Sheriff's Office Deputy.

#### General Fund Capital Expenditures

\$679,104 is allocated for vehicles, equipment and building upgrades. Projects at the Fox Street County Office Building include replacing windows, roof and HVAC system and installing a generator. Projects at the Public Safety Center include upgrades to the roof, replacing the generator muffler system, kitchen cooler and UPS Batteries. Projects at the County Courthouse include replacing roof and UPS Batteries. Projects at the County Health Building include upgrades to the water pressure system. Parking lot repairs will be performed at the County Government Campus. Capital purchases will include 1 new squad car and replace 4 squad cars in the Sheriff's vehicle fleet; 10 new electronic voting machines at the Public Safety Center; 10 new electronic voting machines for the County Clerk and Records Office.

#### Highway

The Kendall County Highway Department's 5 Year Surface Transportation Program totals \$56.35 million. In FY09 the Highway Department anticipates the following projects: bridge replacement, land acquisition, intersection improvement, resurfacing and pavement repairs. Total expenditures total \$6,790,000.



approximately \$180.6  
Extension of \$17.33

will be transferred out

the \$21, 873,000

ment, 1 GIS Analyst;  
2 Corrections Deputies.

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fleet; Recorded  
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widening. FY09

## Budget Overview

Kendall County, FY 2008-09 Budget

### ALL Funds Summary

<b>FY09 Revenue</b>	<b>%</b>	<b>All Funds</b>	<b>General Fund</b>	<b>Other Funds</b>
Taxes	42%	34,392,901	15,934,328	18,458,573
Licenses, Permits & Fees from Services	13%	10,617,484	4,755,244	5,862,240
Interest	1%	622,550	350,000	172,550
Intergovernmental	6%	4,578,002	474,745	4,103,257
Bond Proceeds	26%	21,273,000		
Transfers In	10%	8,329,167	2,421,700	5,407,467
Cash on Hand	3%	2,573,672		2,573,672
<b>Total Revenue</b>	<b>100%</b>	<b>82,386,775</b>	<b>23,936,016</b>	<b>36,577,759</b>
<b>FY09 Total Uses</b>	<b>%</b>	<b>All Funds</b>	<b>General Fund</b>	<b>Other Funds</b>
Personnel	32%	26,128,749	16,591,140	9,537,609
Contractual	10%	8,521,162	3,332,877	5,188,285
Commodities	2%	1,667,923	848,163	819,760
Capital	36%	30,031,293	952,510	7,205,783
Other	2%	1,424,260	815,760	608,500
Debt Service	7%	5,979,108		5,979,108
<b>Subtotal Expenditure</b>		<b>73,752,495</b>	<b>22,540,450</b>	<b>29,339,045</b>
Transfers Out for Operations	8%	6,900,522	543,566	6,356,956
Transfers Out for Reserves	1%	852,000	852,000	
Fund Balance Enhancement	1%	881,758		881,758
<b>Subtotal Other Uses</b>		<b>8,634,280</b>	<b>1,395,566</b>	<b>7,238,714</b>
<b>Total Uses</b>	<b>100%</b>	<b>82,386,775</b>	<b>23,936,016</b>	<b>36,577,759</b>



<b>Construction Fund</b>
100,000
21,273,000
500,000
<b>21,873,000</b>
<b>Construction Fund</b>
21,873,000
<b>21,873,000</b>
<b>21,873,000</b>

# General Fund

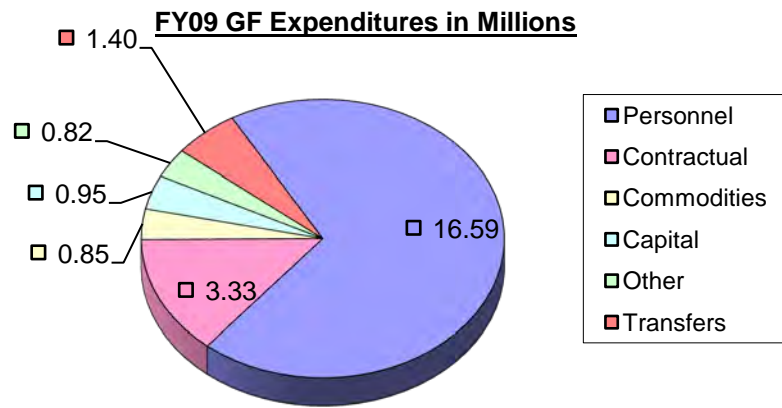
*Kendall County, FY 2008-09*

## FY09 General Fund Expenditures

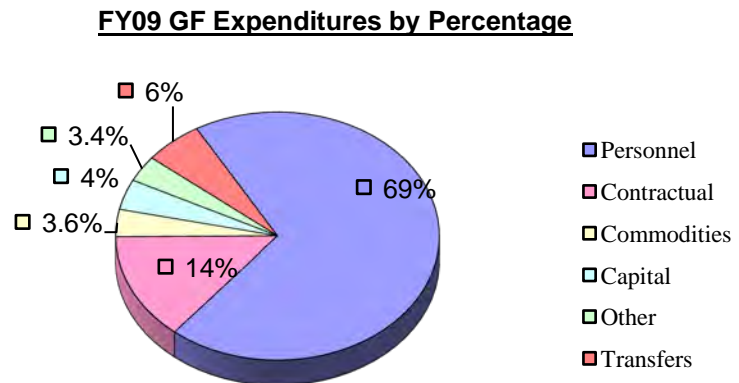
### FY09 GF Operational Categories

Buildings & Technology	2,612,411	11%
Judiciary	3,487,470	15%
Highway & Bridge	-	0%
Customer Service	3,390,874	14%
Building Debt & Capital	1,958,476	8%
Social Services & Health	-	0%
Benefits & Fixed Costs	3,374,716	14%
Public Safety	9,112,069	38%
<b>Total</b>	<b>23,936,016</b>	<b>100%</b>

<u>FY09 GF Expenditures</u>	<u>\$ (in millions)</u>
Personnel	16.59
Contractual	3.33
Commodities	0.85
Capital	0.95
Other	0.82
Transfers	1.40
<b>Total (in million \$)</b>	<b>23.94</b>



<u>FY09 GF Expenditures</u>	<u>% of Total</u>
Personnel	69%
Contractual	14%
Commodities	4%
Capital	4%
Other	3%
Transfers	6%
<b>Total</b>	<b>100%</b>



# General Fund

*Kendall County, FY 2008-09*

## FY09 Estimated General Fund Revenue

### Revenue Sources \$300,000 or Greater

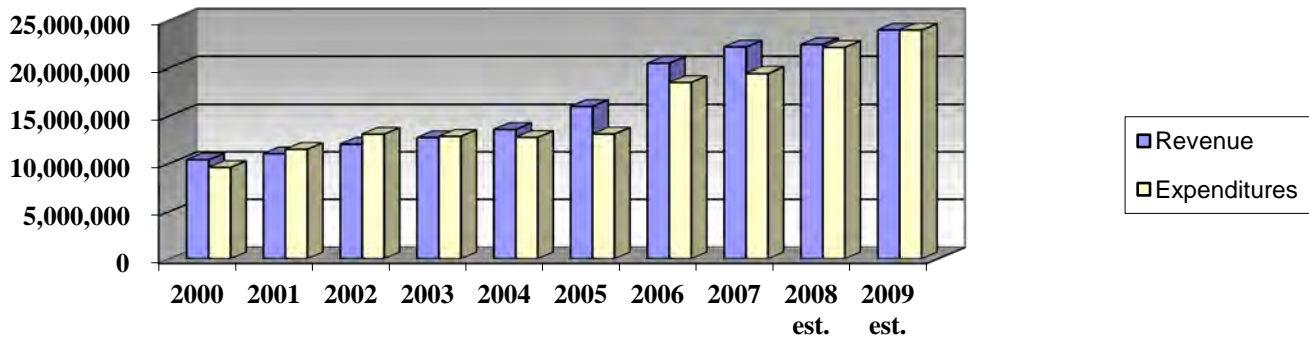
Revenue	FY09 Est.	% of Total
Ad Valorem (Property) Tax	8,997,328	38%
1/4 Cent Sales Tax	2,500,000	10%
State Income Tax	2,100,000	9%
State Sales Tax	1,150,000	5%
Circuit Clerk Fees	1,100,000	5%
Fines & Forfeits	595,000	2%
County Clerk Fees	480,600	2%
County Real Estate Transfer Tax	325,000	1%
<b>Subtotal</b>	<b>17,247,928</b>	<b>72%</b>
Revenue Sources under \$300,000	6,688,088	28%
<b>Total</b>	<b>23,936,016</b>	<b>100%</b>

### Revenue Sources by Category

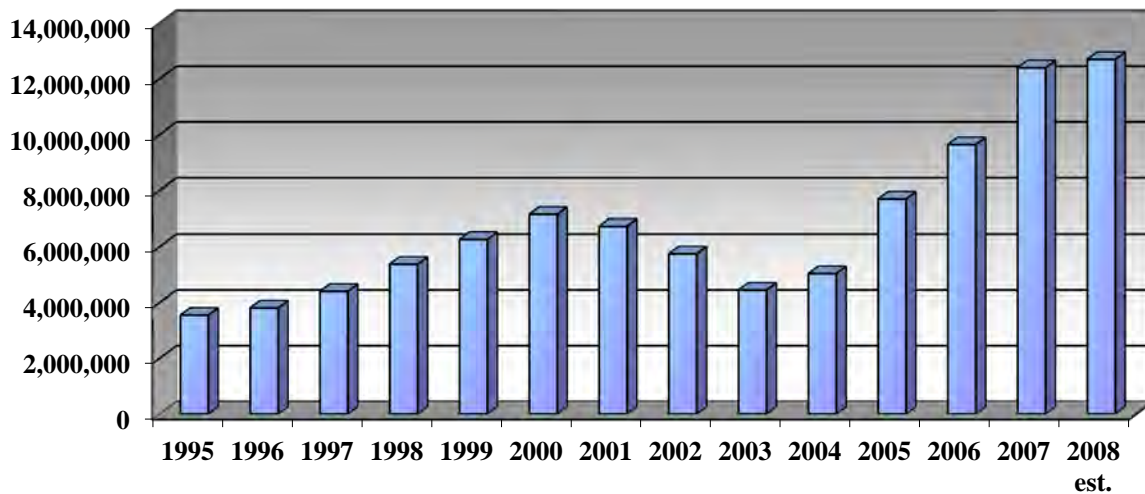
Category	FY09 Est.	% of Total
Taxes	15,934,328	67%
Licenses, Permits & Fees from Services	4,755,244	20%
Interest	350,000	1%
Intergovernmental	474,745	2%
Transfers In	2,421,700	10%

General Fund Total Revenue and Expenditures From FY 2000 to FY 2009 are as follows:

### GF Revenues & Expenditures



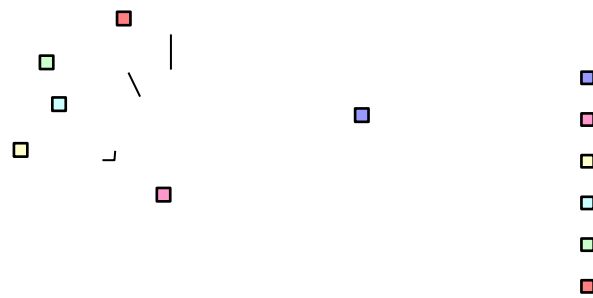
### Fund Balance



**General Fund**

*Kendall County, FY 2008-09*

v



## Property Tax

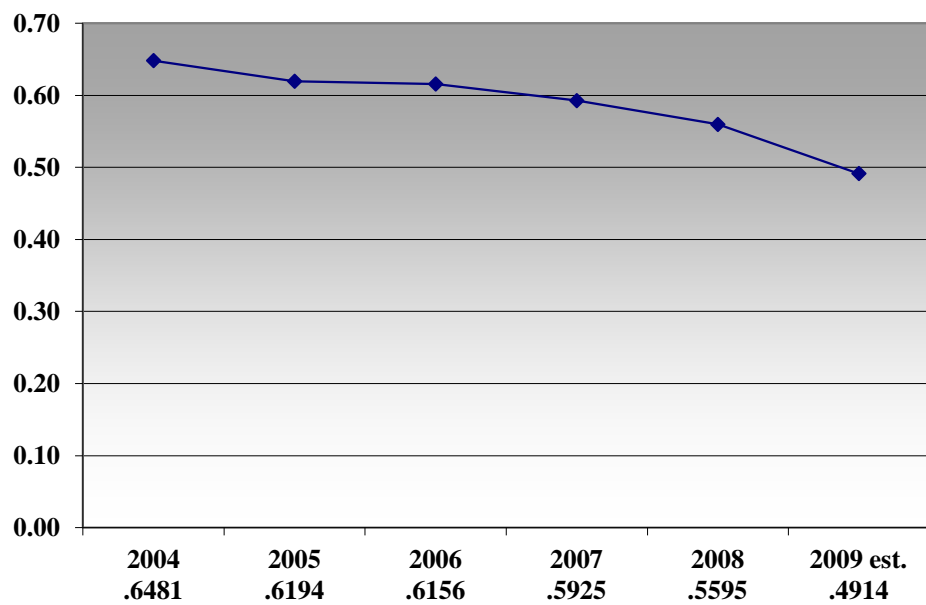
### Kendall County, FY 2008-09 Budget

#### PROPERTY TAX

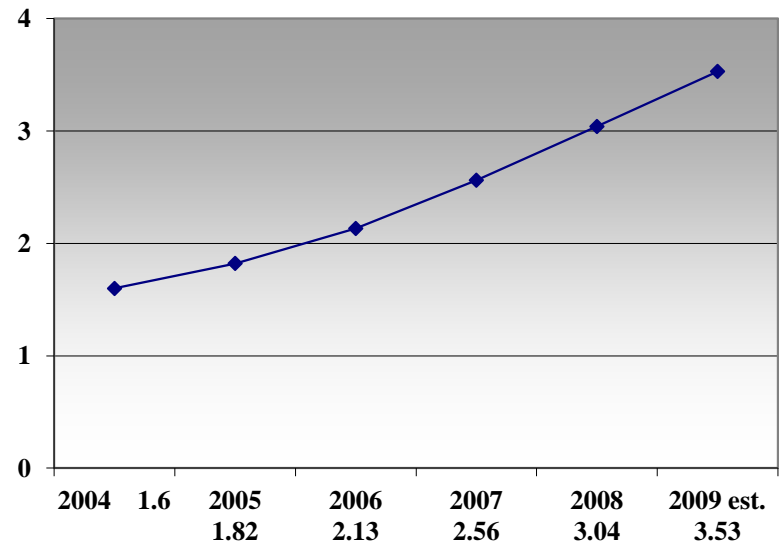
The ad valorem tax is allocated to the following funds:

Fund	FY09	%	FY08	%	FY07	%	FY06	%
General Fund	8,997,328	48%	7,931,196	46%	6,412,729	42%	5,314,395	40%
Health & Human Services Fund	748,404	4%	706,860	4%	656,663	4%	597,121	5%
708 Mental Health Fund	893,114	5%	817,282	5%	743,877	5%	676,026	5%
Social Services for Seniors Fund	318,000	2%	288,000	2%	266,769	2%	245,246	2%
Extension Education Fund	173,730	1%	167,500	1%	164,166	1%	151,412	1%
County Highway Fund	1,400,000	7%	1,250,000	7%	802,874	5%	761,330	6%
County Bridge Fund	600,000	3%	600,000	4%	577,146	4%	501,155	4%
Federal Aid Matching Fund	6,840	0%	1,000	0%	351,418	2%	351,875	3%
IMRF	1,978,024	11%	1,950,000	11%	1,803,259	12%	1,633,554	12%
Social Security	1,183,973	6%	1,150,000	7%	1,105,554	7%	870,091	7%
Liability Insurance Fund	665,735	4%	672,000	4%	664,359	4%	663,231	5%
Tuberculosis Fund	13,680	0%	5,000	0%	5,130	0%	6,397	0%
Veterans Assistance Cms.	348,223	2%	303,330	2%	495,063	3%	0	0%
PBC Lease Fund	1,355,000	7%	1,241,000	7%	1,147,119	8%	1,354,795	10%
<b>Total</b>	<b>18,682,051</b>	<b>100%</b>	<b>17,083,168</b>	<b>100%</b>	<b>15,196,126</b>	<b>100%</b>	<b>13,126,628</b>	<b>100%</b>

**County Property Tax Rate**



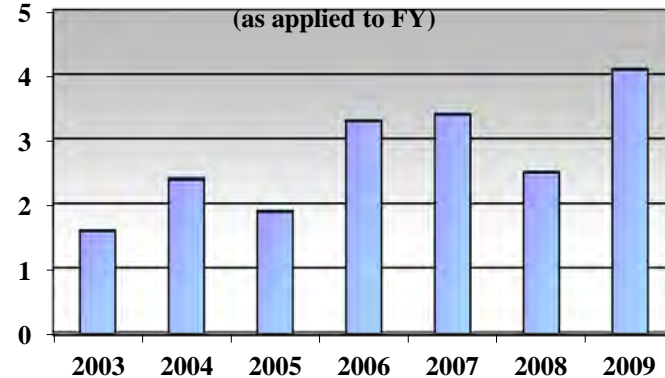
**Equalized Assessed Value (in Billions)**



#### Property Tax Bill - Oswego Village Example

2007 Tax - Payable 2008	Rate per \$100	%
Kendall County	0.5595	7.28%
Oswego FPD	0.5772	7.51%
Forest Preserve	0.1292	1.68%
Waubonsee JC #516	0.3924	5.11%
Oswego Library District	0.2012	2.62%
Oswego Park District	0.3896	5.07%
Oswego Township	0.0734	0.96%
Oswego Road District	0.1687	2.20%
Oswego School District	5.0600	65.84%
Village of Oswego	0.1337	1.74%
<b>TOTAL</b>	<b>7.6849</b>	<b>100%</b>

**Consumer Price Index (as applied to FY)**



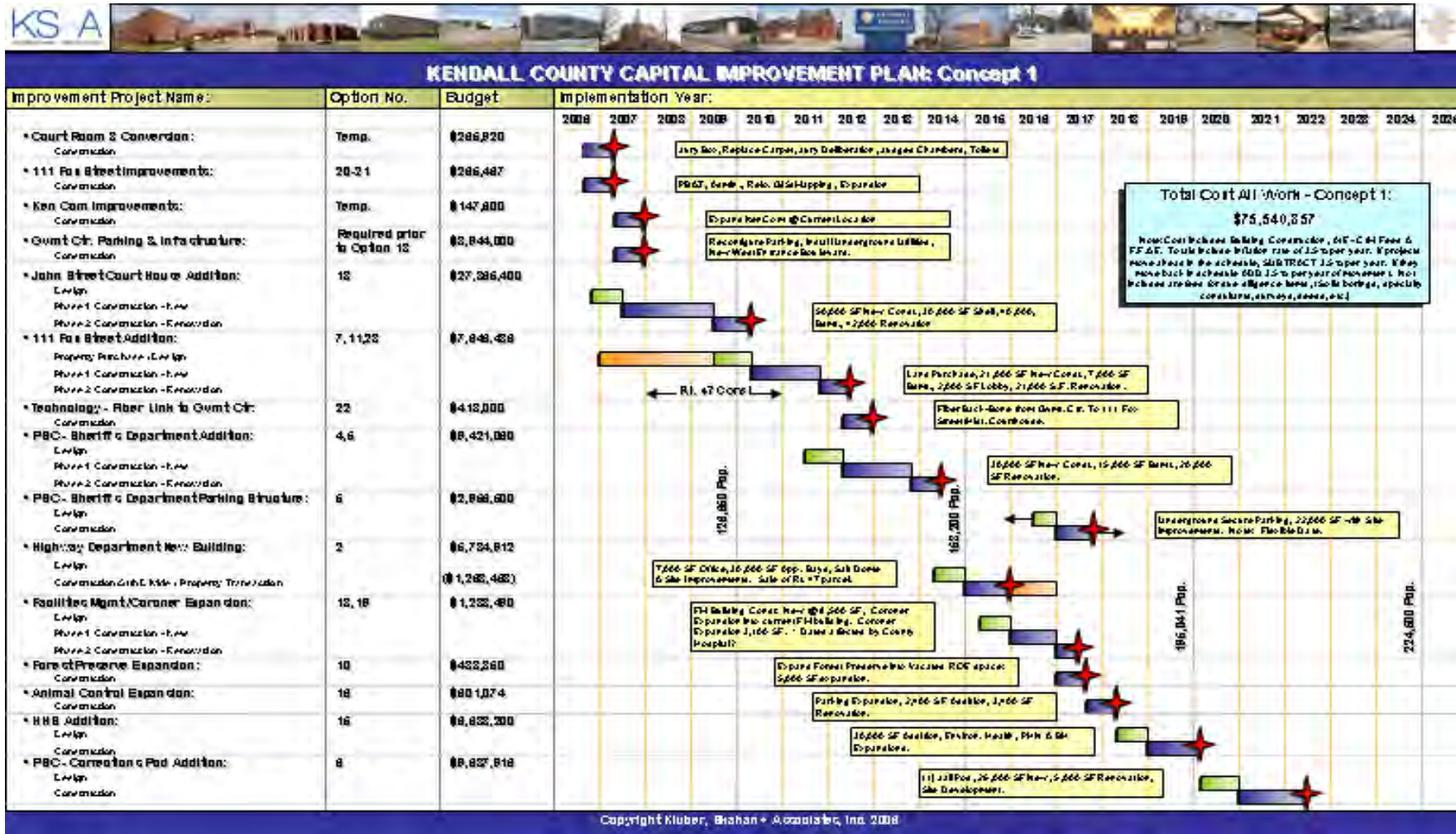


## Personnel

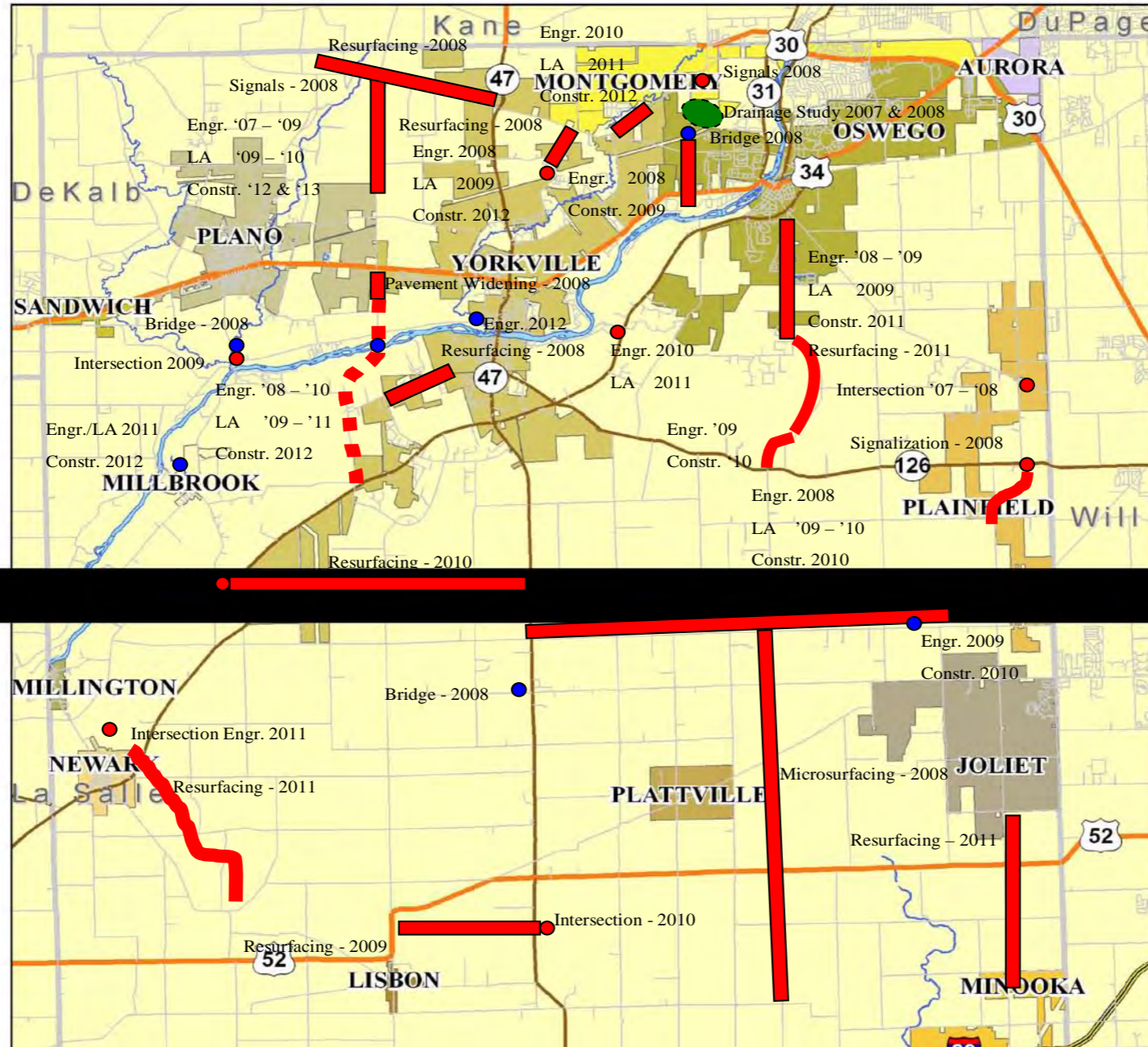
### Kendall County, FY 2008-09 Budget

	Budget FY06	Budget FY07	Budget FY08	Budget FY09
<u>Full Time Personnel</u>				
Facilities Management	8	8	8	8
Planning, Building and Zoning	7	8	7	7
Co Clerk & Recorder	4	4	3	3
Election Costs (Co. Clerk)	7	7	8	8
Sheriff	52	57	61	65
Corrections	51	51	52	54
Circuit Court Clerk	15	17	19	18.5
Circuit Court Judge	3	4	4	4
Coroner	2	2	2	2
Combined Court Services	13	14	15	16
Public Defender	0	4	4	4
States Attorney	14	16	18	18
Supervisor of Assessment	4	5	5	5
Mapping	1	1	1	0
Treasurer	6	6	6	6
Office of Administrative Services	3	4	4	4
Technology Services	4	4	5	5
Soil & Water	1	1	0	0
Ken Com	19	21	26	26
Highway	12	12	13	13
Health & Human Services	51	49	50	50
Animal Control	2	2	2	2
GIS Recording (Co. Clerk)	2.33	2.33	2.33	2
Recorder's Document Storage (Co. Clerk)	1	1	1	1
Law Library	1	0	0	0
Circuit Clerk Document Storage	1.5	1.5	1.5	1.5
Court Automation (Circuit Clerk)	0.5	0.5	0.5	2
Child Support Collection (Circuit Clerk)	1	1	1	1
GIS Mapping	1.66	1.66	1.66	4
Veterans Assistance Commission	2	2	3	3
<b>Total Full Time Personnel</b>	<b>290.0</b>	<b>307.0</b>	<b>324.0</b>	<b>333.0</b>
<u>Part Time &amp; Seasonal Personnel</u>				
Planning, Building & Zoning	1	1	1	1
Sheriff	2	4	3	3
Corrections	1	1	1	1
State's Attorney		1	1	1
Public Defender	4	1	1	1
Board of Review	3	3	3	3
Office of Administrative Services	1	1	1	1
KenCom	0	3	3	0
County Board	10	10	10	10
Highway	0	0	10	10
Health & Human Services	3	4	5	5
Animal Control	5	5	5	5
PBZ Hearing Officer	1	1	1	1
Tax Sale Automation	1	1	1	1
Veterans Assistance Commission			3	3
<b>Total Part Time &amp; Seasonal</b>	<b>32</b>	<b>36</b>	<b>49</b>	<b>46</b>

**CAPITAL IMPROVEMENT PLAN (Buildings)**  
(also see Capital Improvement fund)



**5-YEAR SURFACE TRANSPORTATION PROGRAM  
2008 - 2012**





**KENDALL COUNTY HIGHWAY DEPARTMENT**  
**5-YEAR SURFACE TRANSPORTATION PROGRAM**  
**2009 - 2013**

Multiyear Program

Page 1

Revised 07/08/08

ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
Eldamain Road	Engineering	Cummins Dr. to U.S. Rte. 34	\$100,000	ST	2009	Pending
Eldamain Road	Engineering	Menards to Galena Road	\$200,000	F.A.M.	2009	50% Complete
Eldamain Road	Land Acquisition	Menards to Galena Road	\$400,000	ST	2009	
Eldamain Road	Phase I Engineering	Ill. Rte. 71 to U.S. Route 34 w/ Bridge	\$500,000	\$100k Co. Br.	2009	In Progress
Orchard Road	Engineering	U.S. Route 34 to Tuscany Trail	\$100,000	ST	2009	50% Complete
Orchard Road	Pavement Widening	U.S. Route 34 to Tuscany Trail	\$3,000,000	1.5 ST / 1.5 MFT	2009	Spring Letting
Ridge Road	Engineering	Wheeler Road to Ill. Rte. 126	\$200,000	ST	2009	40% Complete
Ridge Road	Land Acquisition	Wheeler Road to Ill. Rte. 126	\$600,000	ST	2009	
Grove Road	Engineering	Reservation Road to Plainfield Road	\$100,000	ST	2009	
Grove Road	Engineering	Consolidate Intersections at Route 126	\$100,000	ST	2009	
Grove Road	Land Acquisition	Consolidate Intersections at Route 126	\$150,000	ST	2009	
Fox River Drive	Land Acquisition	At Millhurst and River Roads	\$15,000	ST	2009	
Fox River Drive	Intersection Imp.	At Millhurst and River Roads	\$500,000	ST	2009	Spring Letting
Fox Road	Resurfacing	Fox Lawn to Ill. Rte. 47	\$300,000	Yorkville / MFT	2009	IGA w/ Yorkville
Plainfield Road	Storm Sewer	Near Templeton Drive	\$150,000	ST	2009	
Caton Farm Road	Engineering	Bridge Replacement west of Arbeiter	\$150,000	Co. Bridge	2009	
Ashley Road	Bridge	Bridge Replacement north of Walker Rd.	\$225,000	TBP / Co. Bridge	2009	Spring Letting
		FY09 Subtotal	\$6,790,000			
Eldamain Road	Land Acquisition	Ill. Rte. 71 to U.S. Route 34 w/ Bridge	\$1,000,000	\$200k Co. Br.	2010	
Eldamain Road	Land Acquisition	Menards to Galena Road	\$250,000	ST	2010	
Eldamain Road	Reconstruction	Cummins Dr. to U.S. Rte. 34	\$1,500,000	Yorkville / ST	2010	IGA w/ Yorkville
Ridge Road	Land Acquisition	Wheeler Road to Ill. Rte. 126	\$300,000	ST	2010	
Ridge Road	New Pavement	Wheeler Road to Ill. Rte. 126	\$4,000,000	3.0 ST / 1.0 MFT	2010	
Van Emmon Road	Engineering	At Ill. Rte. 71	\$100,000	ST	2010	
Galena Road	Engineering	At Willowbrook (3-lane section)	\$150,000	ST	2010	



ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
Caton Farm Road	Land Acquisition	Bridge Replacement west of Arbeiter	\$100,000	Co. Bridge	2010	
Grove Road	Land Acquisition	At Ill. Rte. 126 (Consolidate Int.)	\$200,000	ST	2010	
Grove Road	Engineering	Reservation Road to Plainfield Road	\$100,000	ST	2010	
Walker Road	Resurfacing	Ill. Rte. 71 to Ill. Rte. 47	\$1,000,000	Fed. / \$200k MFT	2010	Spring Letting
Fox River Drive	Resurfacing	Millbrook to Millington	\$300,000	MFT/ST	2010	Spring Letting
Joliet Road	Resurfacing & RTL	Lisbon Road to Ill. Rte. 47	\$400,000	MFT	2010	Spring Letting
Eldamain Road	Land Acquisition	Ill. Rte. 71 to U.S. Route 34 w/ Bridge	\$1,000,000	\$200k Co. Br.	2011	
Eldamain Road	Reconstruction	Menards to Galena Road	\$2,500,000	ST - 2 yr. loan	2011 / 12	Spring Letting
Grove Road	New Pavement	Consolidate Intersections at Route 126	\$1,200,000	ST	2011	
Grove Road	Engineering	Reservation Road to Plainfield Road	\$100,000	ST	2011	
Fox River Drive	Engineering	Bridge Replacement at Hollenback Cr.	\$100,000	ST	2011	
Walker Road	Engineering	Intersection Improvement at Route 71	\$150,000	ST	2011	
Fox River Drive	Engineering	At Ill. Rte. 71 (Village of Newark)	\$100,000	ST	2011	IGA w/ Newark
Van Emmon	Land Acquisition	Intersection Improvement at Route 71	\$100,000	ST	2011	
Galena Road	Land Acquisition	At Willowbrook (3-lane section)	\$200,000	ST	2011	
Grove Road	Resurfacing	Reservation to Roberts Drive	\$300,000	MFT	2011	
Ridge Road	Resurfacing	Holt Road to U.S. Route 52	\$500,000	MFT	2011	
Townhouse Road	Resurfacing	U.S. Route 52 to Newark	\$450,000	MFT	2011	
Caton Farm Road	Bridge Replacement	East of Schlapp Road	\$2,500,000	\$1.0 CB / \$0.5 ST	2011	IGA w/ Joliet
TBA	Bridge Replacement	Township Bridge to be Named	\$250,000	TBP	2011	
Eldamain Road	Reconstruction	Menards to Galena Road	\$2,500,000	ST - 2 yr. loan	2011 / 12	
Eldamain Road	Phase II Engr.	Ill. Rte. 71 to U.S. Route 34 w/ Bridge	\$500,000	\$100k Co. Br.	2012	
Galena Road	Urban Section	At Willowbrook (3-lane section)	\$1,000,000	ST	2012	
Van Emmon	Intersection	Intersection Improvement at Route 71	\$750,000	IDOT / ST / Twp.	2012	IDOT / Oswego Twp
River Road	Engineering	At Blackberry Creek	\$150,000	ST / Yorkville	2012	IGA w/ Yorkville
Grove Road	Land Acquisition	Reservation Road to Plainfield Road	\$250,000	ST	2012	

ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
Fox River Drive	Land Acquisition	At Hollenback Creek	\$100,000	ST	2012	
Fox River Drive	Land Acquisition	At Ill. Rte. 71 (Village of Newark)	\$100,000	ST	2012	IGA w/ Newark
Walker Road	Land Acquisition	Intersection Improvement at Route 71	\$100,000	ST	2012	
Various Roadways	Resurfacing	Varies	\$1,500,000	MFT	2012	
Eldamain Road	New Bridge	Over Fox River	\$15,000,000	Fed.??/ST/MFT	2013	*Assumes 80% Fed.
Walker Road	Consolidate Intersections	Intersection Improvements at Route 71	\$1,000,000	ST	2013	
Fox River Drive	Intersection Improvement	At Ill. Rte. 71 (Village of Newark)	\$1,000,000	IDOT / ST	2013	IGA w/ Newark
Fox River Drive	Bridge Replacement	At Hollenback Creek	\$1,500,000	0.5 Co. Br. / ST	2013	
River Road	Bridge Replacement	At Blackberry Creek	\$2,000,000	Fed./State/Local	2013	IGA w/ Yorkville
Various Roadways	Resurfacing	Varies	\$1,000,000	MFT	2013	
TBA	Bridge Replacement	Township Bridge to be Named	\$250,000	TBP	2013	

**5-Year Total: \$54,340,000**

\*\$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.





BUDGET SUMMARY TAB

# GENERAL FUND BUDGET SUMMARY

*Kendall County, FY 2008-09 Budget*

	<u>Actual</u> <u>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Budget</u> <u>2007-08</u>	<u>Est.</u> <u>Yr End</u> <u>2007-08</u>	<u>Budget</u> <u>2008-09</u>	<u>% Change</u> <u>In Budget</u>
<b>Beginning Balance</b>	7,685,913	9,636,518	9,834,273	12,392,717	12,691,765	29.1%
<b>Revenue</b>	18,040,949	19,704,583	20,456,346	20,349,730	21,514,316	5.2%
<b>Transfers In</b>	2,390,172	2,453,258	2,330,000	2,059,992	2,421,700	
<b>Total Revenue &amp; Transfers In</b>	<u>20,431,121</u>	<u>22,157,841</u>	<u>22,786,346</u>	<u>22,409,722</u>	<u>23,936,016</u>	
<b>Expenditure</b>	17,939,935	18,496,648	21,067,768	21,210,674	22,540,450	7.0%
<b>Transfers Out</b>	540,581	904,994	1,718,578	900,000	1,395,566	
<b>Total Expenditure &amp; Transfers Out</b>	<u>18,480,516</u>	<u>19,401,642</u>	<u>22,786,346</u>	<u>22,110,674</u>	<u>23,936,016</u>	
<b>Change in Fund Balance</b>	1,950,605	2,756,199	0	299,048	(0)	
<b>Ending Balance</b>	<u><u>9,636,518</u></u>	<u><u>12,392,717</u></u>	<u><u>9,834,273</u></u>	<u><u>12,691,765</u></u>	<u><u>12,691,765</u></u>	29.1%

## GENERAL FUND REVENUE SUMMARY

**Kendall County, FY 2008-09 Budget**

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change Budget</u>
	General Fund Total Revenues	20,431,124	22,157,845	22,786,346	23,936,016	5.0%
<b>TAXES</b>						
0101-000-1100	Current Property Tax	5,265,261	6,391,264	7,931,196	8,997,328	13.4%
0101-000-1110	Personal Property Repl. Tax	362,084	428,223	425,000	435,000	2.4%
0101-000-1115	State Income Tax	1,791,929	1,920,712	2,000,000	2,100,000	5.0%
0101-000-1120	Local Use Tax	276,721	280,903	280,000	302,000	7.9%
0101-000-1125	State Sales Tax	909,106	967,868	1,020,000	1,150,000	12.7%
0101-000-1130	Franchise Tax	113,871	121,425	122,150	125,000	2.3%
0101-000-1175	1/4 Cent Sales Tax	2,032,155	2,154,989	2,125,000	2,500,000	17.6%
0101-000-1185	Co. Real Estate Transfer Tax	1,033,919	774,679	750,000	325,000	-56.7%
	<b>Total Taxes</b>	<b>11,785,046</b>	<b>13,040,063</b>	<b>14,653,346</b>	<b>15,934,328</b>	<b>8.7%</b>
<b>LICENSES, PERMITS, &amp; FEES FROM SERVICES</b>						
0101-000-1170	Miscellaneous Revenue			75,000	75,000	0.0%
0101-000-1180	Property Tax Late Pymnt. Penalty	278,937	372,814	170,000	175,000	2.9%
0101-000-1190	Sale of Equipment & Vehicles	12,818	30,395	20,000	20,000	0.0%
0101-002-1205	Building & Zoning Fees	185,226	125,062	125,500	90,000	-28.3%
0101-004-1205	ZBA Fees	60,301	28,749	35,000	35,000	0.0%
0101-006-1205	County Clerk Fees	738,303	625,179	650,000	480,600	-26.1%
0101-006-1210	Recorder's Miscellaneous	70,568	71,813	70,000	68,000	-2.9%
0101-007-1205	Co. Clk. Election Fund	1,816	4,992	6,000	4,900	-18.3%
0101-017-1210	Reimbursement for Morgue Use		250	0	500	
0101-009-1205	Sheriff Fees	130,413	240,609	190,000	375,000	97.4%
0101-009-1220	Sheriff Miscellaneous	2,173	3,172	3,000	3,000	0.0%
0101-009-1225	Bond Fees		10,255	55,000	30,000	-45.5%
0101-009-1240	HIDTA Reimbursement	3,435	3,996	4,000	4,000	0.0%
0101-010-1205	Corrections Board & Care	508,320	1,003,155	750,000	650,000	-13.3%
0101-014-1205	Circuit Clerk Fees	1,034,175	1,119,554	1,080,000	1,100,000	1.9%
0101-014-1210	Cir. Clk. System Fee	43,601	52,292	45,000	48,000	6.7%
0101-014-1220	Cir. Clk. GPS Service Fee	15,166	10,305	13,000	3,400	-73.8%
0101-014-1225	Cir. Clk. Periodic Impris. Fee	4,891	9,097	8,000	20,000	150.0%
0101-017-1205	Coroner Fees	1,580	1,090	1,000	1,000	0.0%
0101-018-1205	Probation Board & Care	23,698	56,085	14,500	15,000	3.4%
0101-019-1205	Public Defender Fees	68,062	38,966	55,000	25,000	-54.5%
0101-020-1205	Fines & Forfeits	558,161	570,228	525,000	595,000	13.3%
0101-022-1205	Assessment Miscellaneous	9,693	10,827	5,000	5,000	0.0%
0101-023-1205	Mapping Fees	22,383	23,425	20,000	2,000	-90.0%
0101-025-1205	Treasurer Fees	15,781	31,155	15,000	15,000	0.0%
0101-025-1210	Inheritance Tax Collection Fees	134,849	160,759	125,000	60,000	-52.0%
0101-027-1205	Health Insurance - Empl. Ded.	650,035	676,437	650,000	703,944	8.3%
0101-027-1210	Retired & COBRA Health Insurance	46,369	62,523	40,000	40,000	0.0%
0101-029-1205	County Building Postage Reimb.	63,873	69,206	65,000	50,000	-23.1%
0101-030-1205	Liquor License	25,400	16,500	16,900	16,900	0.0%
0101-030-1210	Compost Fees	21,001	17,776	15,000	20,000	33.3%
0101-033-1205	Technology Revenue	10,849	11,116	11,000	15,000	36.4%
0101-033-1210	Tech - Municipality Reimb.				0	
0101-035-1205	KenCom Miscellaneous	8,540	10,410	9,000	9,000	0.0%
	Insurance Reimbursements					
	LMRP Update		2,400			
	Facility Mgt Miscellaneous	2,784	4,078			
	Other Revenues	21,791	66,403		0	
	<b>Total Licenses, Permits &amp; Fees from Services</b>	<b>4,774,992</b>	<b>5,541,073</b>	<b>4,866,900</b>	<b>4,755,244</b>	<b>-2.3%</b>
<b>INTEREST</b>						
0101-000-1135	Interest Income	539,279	661,017	500,000	350,000	-30.0%
	<b>Total Interest</b>	<b>539,279</b>	<b>661,017</b>	<b>500,000</b>	<b>350,000</b>	<b>-30.0%</b>

**GENERAL FUND REVENUE SUMMARY**

Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change Budget</u>
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## GENERAL FUND REVENUE SUMMARY

**Kendall County, FY 2008-09 Budget**

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change Budget</u>
INTERGOVERNMENTAL						
0101-000-1140	State's Attorney Salary (90%)	127,146	135,416	139,488	144,371	3.5%
0101-000-1145	Probation Officer Salary	86,149	113,874	111,912	117,801	5.3%
0101-000-1150	Supervisor of Assmnt. Salary (50%)	41,177	43,077	40,000	45,000	12.5%
0101-000-1160	Election Judge	6,175	12,591	6,200	14,000	125.8%
0101-000-1155	Public Defender Salary (66.66%)	36,167	92,983	72,000	75,073	4.3%
0101-000-1195	Reimb. PTI	32,516	24,674	25,000	25,000	0.0%
0101-012-1205	EMA Homeland Security Grant	1,524		0	0	
0101-012-1210	EMA Reimbursement from IEMA	21,212	19,319	21,000	23,000	9.5%
0101-018-1220	Probation Officer Salary (Muns.)	4,976		0	9,000	
0101-020-1210	St. Atty. Victim's Assistance Grant ILEAS Grant & FEMA - Snow Election Grants	20,500	20,500	20,500	21,500	4.9%
		564,093		0	0	
	Total Intergovernmental	941,635	462,434	436,100	474,745	8.9%
TOTAL REVENUE		18,040,952	19,704,587	20,456,346	21,514,316	5.2%
TRANSFERS IN						
0101-000-1500	Working Cash	4,174				
0101-000-1500	Transfer from PS Sales Tax Fund	2,064,403	2,059,228	2,060,000	2,101,200	
0101-000-1500	Transfer fr Probation Services Fund	20,000	20,000	20,000	20,000	
0101-000-1500	Special Mines		5,900	0		
0101-000-1500	VAC		22,132	0	25,500	
0101-000-1500	Transfer from Animal Control Fund	30,000	20,264	25,000	25,000	
0101-000-1500	Transfer from Court Security Fund	200,000	225,000	225,000	250,000	
0101-000-1500	State's Attorney Special Fine		85,749	0	0	
0101-000-1500	PBC Lease	17,020	13,472	0	0	
0101-000-1500	CTHS	52,782		0	0	
0101-000-1500	Reserve	1,793	1,513	0		
	Total Transfers	2,390,172	2,453,258	2,330,000	2,421,700	3.9%
General Fund Total Revenue & Transfers In		20,431,124	22,157,845	22,786,346	23,936,016	5.0%

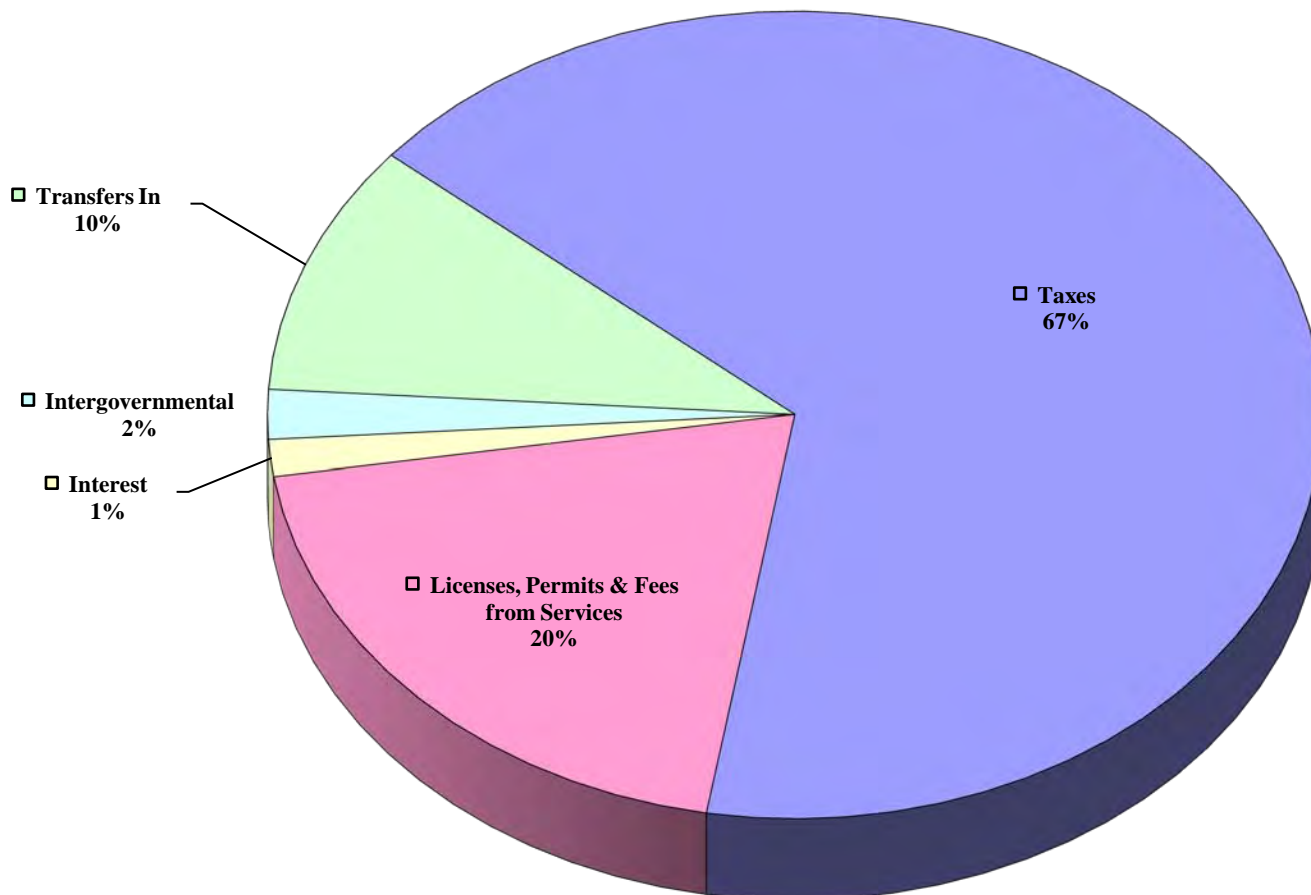
**GENERAL FUND REVENUE SUMMARY**

Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change Budget</u>
		3				

# General Fund - Revenue

Kendall County, FY 2008-09 Budget



- Taxes
- Licenses, Permits & Fees from Services
- Interest
- Intergovernmental
- Transfers In

# GENERAL FUND EXPENDITURE SUMMARY

## Kendall County, FY 2008-09 Budget

<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>
<b>EXPENSES</b>				
County Board	176,751	136,316	173,878	173,780
County Clerk & Recorder	201,696	161,417	171,133	179,799
Election Costs	910,560	291,018	502,871	432,965
Circuit Court Judge	142,477	181,400	203,770	207,912
Circuit Court Clerk	493,798	521,127	565,671	577,985
Jury Commission	25,011	36,117	45,056	71,947
State's Attorney	822,143	1,019,177	1,150,337	1,214,930
Public Defender	224,305	356,291	435,167	441,415
Combined Court Services	575,372	840,370	907,774	973,281
Sheriff	3,404,750	3,491,029	3,984,293	4,266,916
Corrections	2,658,634	2,819,986	3,151,228	3,290,179
Emergency Management Agency	17,722	15,075	17,738	19,495
Merit Commission	7,352	16,143	10,000	10,000
Veterans Assistance Commission (Gen Fund)	129,511	286		
Coroner	120,602	121,484	133,609	149,950
Treasurer	288,202	292,273	308,480	338,025
Auditing & Accounting	29,000	22,000	28,750	30,188
Property Tax Services		62,565	52,000	62,000
Administrative Services	335,693	321,871	433,025	471,198
Employee Health Insurance	2,793,960	3,032,522	3,303,000	3,336,716
General Insurance and Bonding	2,379	4,827	3,000	3,000
Unemployment Compensation	30,032	3,906	35,000	35,000
Postage County Building	32,973	63,022	69,000	55,100
Facilities	1,534,929	1,583,561	1,567,127	1,909,291
Planning, Building & Zoning	400,215	351,707	485,259	474,021
Regional Planning Commission	6,200	17,737	28,960	31,550
Zoning Board of Appeals	4,078	4,448	7,320	7,700
Ad Hoc Zoning	22,662	27,202	16,965	16,880
County Assessing Office	260,873	285,540	278,386	283,539
Technology	549,346	709,934	644,085	703,120
Mapping	62,017	62,094	58,783	0
Ken Com	979,615	1,055,292	1,271,750	1,375,529
Soil & Water Conservation District Grant	14,932	15,379	15,904	16,381
Regional Office of Education	69,640	84,783	93,649	94,688
Board of Review	46,156	52,113	78,450	80,235
Farmland Review Board	236	226	430	525
Capital Expenditures	327,600	344,848	447,284	584,410
Contingency	238,512	91,566	388,636	620,801
<b>Total Expenditures</b>	<b>17,939,934</b>	<b>18,496,652</b>	<b>21,067,768</b>	<b>22,540,450</b>



# GENERAL FUND EXPENDITURE SUMMARY

Kendall County, FY 2008-09 Budget

<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>
<b>TRANSFERS OUT:</b>				
<b>Debt Service</b>				
County Debt Service (LOC)	159,832			
Court Expansion Debt Svs Transfer			700,000	400,000
County Bldg Debt Svs Transfer	126,499	124,994	118,579	122,066
Subtotal (debt service)	<u>286,331</u>	<u>124,994</u>	<u>818,579</u>	<u>522,066</u>
<b>Reserves</b>				
Gen Fund Special Reserve for Tax Appeals	250,000	350,000	350,000	500,000
Capital Improvement Fund			175,000	352,000
Public Safety Capital Improvement Fund			375,000	
Subtotal (Reserve Funds)	<u>250,000</u>	<u>350,000</u>	<u>900,000</u>	<u>852,000</u>
<b>Other Transfers Out</b>				
To Kendall Area Transit Fund				21,500
To Economic Development Fund	4,250			
To HHS for Salaries		25,000		
To Fed Aid Matching for Eldamain Rd Eng		400,000		
To Highway Fund for Salaries		5,000		
Subtotal Other Transfers Out	<u>4,250</u>	<u>430,000</u>	<u>-</u>	<u>21,500</u>
<b>TOTAL TRANSFERS OUT</b>	<u>540,581</u>	<u>904,994</u>	<u>1,718,579</u>	<u>1,395,566</u>
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<u><u>18,480,515</u></u>	<u><u>19,401,646</u></u>	<u><u>22,786,347</u></u>	<u><u>23,936,016</u></u>

# GENERAL FUND EXPENDITURE SUMMARY

Kendall County, FY 2008-09 Budget

<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>
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**% Change  
In Budget**

- 0.1%
- 5.1%
- 13.9%
- 2.0%
- 2.2%
- 59.7%
- 5.6%
- 1.4%
- 7.2%
- 7.1%
- 4.4%
- 9.9%
- 0.0%
  
- 12.2%
- 9.6%
- 5.0%
- 19.2%
- 8.8%
- 1.0%
- 0.0%
- 0.0%
- 20.1%
- 21.8%
- 2.3%
- 8.9%
- 5.2%
- 0.5%
- 1.9%
- 9.2%
- 100.0%
- 8.2%
- 3.0%
- 1.1%
- 2.3%
- 22.1%
- 30.7%
- 59.7%

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7.0%



**% Change  
In Budget**

-42.9%  
2.9%  
-36.2%

42.9%  
101.1%  
-100.0%  
-5.3%

-18.8%

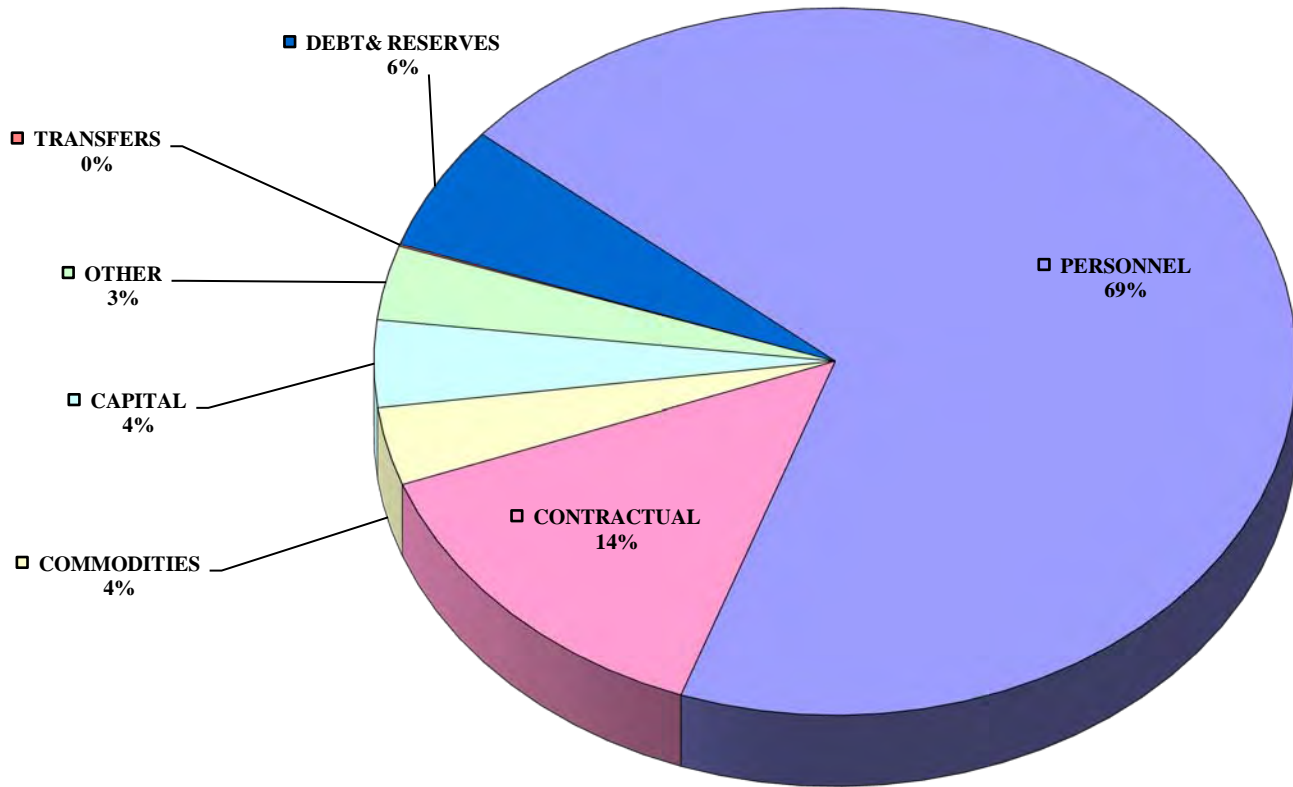
5.0%



**% Change  
In Budget**

# General Fund - Expenditures by Category

Kendall County, FY 2008-09 Budget



■ PERSONNEL

■ CONTRACTUAL

■ COMMODITIES

■ CAPITAL

■ OTHER

■ TRANSFERS

■ DEBT & RESERVES

## Other Funds Summary & Message

Kendall County, FY 2008-09 Budget

	Actual <u>2005-06</u>	Actual <u>2006-07</u>	Budget <u>2007-08</u>	Budget <u>2008-09</u>	% Change <u>In Budget</u>	<u>FUND MESSAGE</u>
<b><u>PUBLIC SAFETY SALES TAX FUND (Fund 20)</u></b>						
Beginning Balance	3,275,854	3,184,716	2,732,250	3,363,313	23.1%	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, public safety capital projects and debt service payments to expand the jail in 2005 (\$289,738) and courthouse in 2008 (\$1,196,732).
Revenues	3,733,314	3,978,263	3,895,000	4,558,850	17.0%	
Expenses	305,816	11,062	1,000,000	0	-100.0%	
Net Transfers In (Out)	(3,518,637)	(4,247,466)	(2,894,988)	(4,787,670)		
Change in Fund Balance	(91,139)	(280,265)	12	(228,820)		
Ending Balance	<u>3,184,715</u>	<u>2,904,451</u>	<u>2,732,262</u>	<u>3,134,493</u>	14.7%	
<b><u>GIS MAPPING FUND (Fund 51)</u></b>						
Beginning Balance	210,899	182,329	129,553	180,470	39.3%	Mapping rectification project completed in FY07. In FY09, this fund will cover all staff and expenses required to maintain GIS systems. The Mapping fund closed in FY09. This fund will absorb all the Mapping Funds expenditures. New revenue of \$16 per recording passed in FY08.
Revenues	218,969	227,147	120,000	432,000	260.0%	
Expenses	247,539	258,785	117,196	443,921	278.8%	
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	(28,570)	(31,638)	2,804	(11,921)		
Ending Balance	<u>182,329</u>	<u>150,691</u>	<u>132,357</u>	<u>168,549</u>	27.3%	
<b><u>GIS RECORDING FUND (Fund 37)</u></b>						
Beginning Balance	200,925	160,256	77,227	77,579	0.5%	County Clerk directs revenues from this fund toward GIS functions. Mapping rectification project completed in FY07. New revenue fee of \$2 per recording down from \$3 passed in FY08.
Revenues	94,888	110,965	110,000	88,500	-19.5%	
Expenses	135,557	161,505	79,472	84,388	6.2%	
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	(40,669)	(50,540)	30,528	4,112		
Ending Balance	<u>160,256</u>	<u>109,716</u>	<u>107,755</u>	<u>81,691</u>	-24.2%	
<i>Levy Funds</i>						
<b><u>HEALTH &amp; HUMAN SERVICES FUND (Fund 21)</u></b>						
Beginning Balance	367,986	451,652	751,652	450,000	-40.1%	FY09 beginning fund balance estimated to decrease. State and federal revenues declining.
Revenues	3,983,430	3,786,898	3,521,565	3,783,127	7.4%	
Expenses	4,326,474	4,260,158	4,176,909	4,508,921	7.9%	
Net Transfers In (Out)	426,710	696,750	566,475	614,192		
Change in Fund Balance	83,666	223,490	(88,869)	(111,602)		
Ending Balance	<u>451,652</u>	<u>675,142</u>	<u>662,783</u>	<u>338,398</u>	-48.9%	
<b><u>COMMUNITY 708 MENTAL HEALTH BOARD FUND (Fund 05)</u></b>						
Beginning Balance	1,562	2,028	2,029	2,779	37.0%	11.2% above last years actual levy. Funds dispersed annually.
Revenues	671,353	742,803	817,282	893,114	9.3%	
Expenses	136,361	133,572	817,282	158,000	-80.7%	
Net Transfers In (Out)	(534,526)	(608,500)	0	(735,114)		
Change in Fund Balance	466	731	0	0		
Ending Balance	<u>2,028</u>	<u>2,759</u>	<u>2,029</u>	<u>2,779</u>	37.0%	
<b><u>SOCIAL SERVICES FOR SENIOR CITIZENS FUND (Fund 06)</u></b>						
Beginning Balance	1,317	5,550	18,533	42,000	126.6%	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.
Revenues	243,533	266,389	288,000	318,000	10.4%	
Expenses	180,300	187,650	268,000	300,000	11.9%	
Net Transfers In (Out)	(59,000)	(63,250)	0	(60,000)		
Change in Fund Balance	4,233	15,489	20,000	(42,000)		
Ending Balance	<u>5,550</u>	<u>21,039</u>	<u>38,533</u>	<u>0</u>	-100.0%	

## Other Funds Summary & Message

Kendall County, FY 2008-09 Budget

	Actual <u>2005-06</u>	Actual <u>2006-07</u>	Budget <u>2007-08</u>	Budget <u>2008-09</u>	% Change <u>In Budget</u>	<u>FUND MESSAGE</u>
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<i>Levy Funds (cont.)</i>						
<b><u>EXTENSION EDUCATION FUND (Fund 08)</u></b>						
Beginning Balance	250	388	388	388	0.0%	Grant to University of Illinois Extension services used as match for state funding. \$1 provided by County is matched by \$1 from State and private gifts. Funds dispersed annually.
Revenues	150,379	163,934	167,500	173,730	3.7%	
Expenses	150,241	0	167,500	173,730	3.7%	
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	138	163,934	0	0		
Ending Balance	388	164,322	388	388	0.0%	
<b><u>COUNTY HIGHWAY FUND (Fund 12)</u></b>						
Beginning Balance	29,110	40,567	25,320	200,000	689.9%	Fund used for operations and equipment of Highway department.
Revenues	964,777	1,065,908	1,458,400	1,637,100	12.3%	
Expenses	953,320	1,055,925	1,458,690	1,836,875	25.9%	
Net Transfers In (Out)	0	5,000	0	0		
Change in Fund Balance	11,457	14,983	(290)	(199,775)		
Ending Balance	40,567	55,550	25,030	225	-99.1%	
<b><u>COUNTY BRIDGE FUND (Fund 13)</u></b>						
Beginning Balance	828,678	139,209	531,979	159,818	-70.0%	Fund provides for construction and maintenance of all bridges on the County Highway System. Fund balance builds and is depleted as projects are constructed.
Revenues	591,833	675,797	1,225,000	1,027,500	-16.1%	
Expenses	1,297,539	314,544	1,685,000	1,015,000	-39.8%	
Net Transfers In (Out)	16,237	12,265	0	200,000		
Change in Fund Balance	(689,469)	373,518	(460,000)	212,500		
Ending Balance	139,209	512,727	71,979	372,318	417.3%	
<b><u>FEDERAL AID MATCHING FUND (Fund 14)</u></b>						
Beginning Balance	(101,400)	(41,481)	458,518	213,746	-53.4%	Funds road construction, land acquisition and engineering costs. Also assists in the construction of roads and bridges. Fund balance builds and is depleted as projects are constructed.
Revenues	1,135,740	404,596	1,000	7,340	634.0%	
Expenses	1,075,821	348,700	300,000	200,000	-33.3%	
Net Transfers In (Out)	0	400,000	0	0		
Change in Fund Balance	59,919	455,896	(299,000)	(192,660)		
Ending Balance	(41,481)	414,415	159,518	21,086	-86.8%	
<b><u>IMRF &amp; SOCIAL SECURITY FUND (Fund 09)</u></b>						
Beginning Balance	175,705	202,310	385,610	500,000	29.7%	Funds employee, law enforcement and elected official's pension plans. Also funds U. S. Social Security and Medicare. Fund balance building over time to ease pressure on annual property tax levy.
Revenues	4,385,998	4,993,715	5,347,000	5,548,997	3.8%	
Expenses	4,369,349	4,655,435	5,440,000	5,600,000	2.9%	
Net Transfers In (Out)	9,956	34,186	55,000	42,000		
Change in Fund Balance	26,605	372,466	(38,000)	(9,003)		
Ending Balance	202,310	574,776	347,610	490,997	41.2%	
<b><u>LIABILITY INSURANCE FUND (Fund 10)</u></b>						
Beginning Balance	116,397	192,491	183,174	241,780	32.0%	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.
Revenues	692,341	677,105	673,200	665,735	-1.1%	
Expenses	642,192	630,998	700,000	765,505	9.4%	
Net Transfers In (Out)	25,945	26,983	27,114	29,495		
Change in Fund Balance	76,094	73,090	314	(70,275)		
Ending Balance	192,491	265,581	183,488	171,505	-6.5%	



## Other Funds Summary & Message

Kendall County, FY 2008-09 Budget

<u>Actual</u> <u>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Budget</u> <u>2007-08</u>	<u>Budget</u> <u>2008-09</u>	<u>% Change</u> <u>In Budget</u>	<u>FUND MESSAGE</u>
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## Other Funds Summary & Message

Kendall County, FY 2008-09 Budget

	Actual <u>2005-06</u>	Actual <u>2006-07</u>	Budget <u>2007-08</u>	Budget <u>2008-09</u>	% Change <u>In Budget</u>	<u>FUND MESSAGE</u>
<i>Levy Funds (cont.)</i>						
<b><u>TUBERCULOSIS FUND (Fund 07)</u></b>						
Beginning Balance	15,513	8,862	(1,538)	4,500	-392.6%	Funds to service County residents who have tuberculosis. Levy increased to maintain positive fund balance. Funds dispersed annually.
Revenues	6,321	5,130	5,000	13,680	173.6%	
Expenses	12,972	10,477	15,400	15,870	3.1%	
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	(6,651)	(5,347)	(10,400)	(2,190)		
Ending Balance	<u>8,862</u>	<u>3,515</u>	<u>(11,938)</u>	<u>2,310</u>	<u>-119.3%</u>	
<b><u>PUBLIC BUILDING COMMISSION LEASE FUND (Fund 11)</u></b>						
Beginning Balance	27,936	18,326	23,327	15,000	-35.7%	Revenues to pay lease to Public Building Commission for the initial jail and courthouse construction. Funds dispersed annually.
Revenues	1,362,205	1,157,791	1,246,000	1,358,500	9.0%	
Expenses	2,354,795	2,000,000	2,241,000	2,355,000	5.1%	
Net Transfers In (Out)	982,980	986,528	1,000,000	1,000,000		
Change in Fund Balance	(9,610)	144,319	5,000	3,500		
Ending Balance	<u>18,326</u>	<u>162,645</u>	<u>28,327</u>	<u>18,500</u>	<u>-34.7%</u>	
<b><u>VETERANS ASSISTANCE CMS FUND (Fund 89)</u></b>						
Beginning Balance	NA	0	150	6,790	4426.7%	New fund created in FY 07 after voter referendum to levy property taxes to fund operations of the Veterans Assistance Commission.
Revenues	NA	494,816	303,331	348,223	14.8%	
Expenses	NA	274,921	251,331	291,223	15.9%	
Net Transfers In (Out)		(38,740)	(52,000)	(57,000)		
Change in Fund Balance	NA	181,155	0	0		
Ending Balance	<u>NA</u>	<u>181,155</u>	<u>150</u>	<u>6,790</u>	<u>4426.7%</u>	
<i>Special Department Funds</i>						
<b><u>ECONOMIC DEVELOPMENT COMMISSION FUND (Fund 02)</u></b>						
Beginning Balance	837	5,871	6,121	2,195	-64.1%	Fund created to account for economic activity supported by the County. Main expense is membership with local economic development corporations. Reserve not required.
Revenues	0	0	0	0		
Expenses	3,216	3,551	4,000	4,605	15.1%	
Net Transfers In (Out)	8,250	4,000	4,000	5,000		
Change in Fund Balance	5,034	449	0	395		
Ending Balance	<u>5,871</u>	<u>6,320</u>	<u>6,121</u>	<u>2,590</u>	<u>-57.7%</u>	
<b><u>RESTRICTED ECONOMIC DEVELOPMENT REVOLVING LOAN FUND (Fund 03)</u></b>						
Beginning Balance	2,406,425	2,517,149	2,638,054	2,556,198	-3.1%	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.
Revenues	114,744	129,202	122,905	70,800	-42.4%	
Expenses	20	0	0	0		
Net Transfers In (Out)	(4,000)	(4,000)	(4,000)	(5,000)		
Change in Fund Balance	110,724	125,202	118,905	65,800		
Ending Balance	<u>2,517,149</u>	<u>2,642,351</u>	<u>2,756,959</u>	<u>2,621,998</u>	<u>-4.9%</u>	
<b><u>PBZ HEARING OFFICER FUND (Fund 36)</u></b>						
Beginning Balance	1,968	1,161	1,761	(1,500)	-185.2%	Fund established to account for revenues and expenditures when enforcement activities related to public building and zoning require hearings. Reserve not required.
Revenues	2,975	1,400	6,750	5,000	-25.9%	
Expenses	3,782	3,808	6,150	3,700	-39.8%	
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	(807)	(2,408)	600	1,300		
Ending Balance	<u>1,161</u>	<u>(1,247)</u>	<u>2,361</u>	<u>(200)</u>	<u>-108.5%</u>	

## Other Funds Summary & Message

Kendall County, FY 2008-09 Budget

<u>Actual</u> <u>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Budget</u> <u>2007-08</u>	<u>Budget</u> <u>2008-09</u>	<u>% Change</u> <u>In Budget</u>	<u>FUND MESSAGE</u>
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## Other Funds Summary & Message

Kendall County, FY 2008-09 Budget

	Actual 2005-06	Actual 2006-07	Budget 2007-08	Budget 2008-09	% Change In Budget	<u>FUND MESSAGE</u>
<i>Special Department Funds (cont.)</i>						
<b><u>TRANSPORTATION SALES TAX FUND (Fund 19)</u></b>						
Beginning Balance	0	0	65,000	122,253	88.1%	In 2006, voters of Kendall County approved by referendum to impose a 1/2% sales tax for transportation purposes. Expenses from this fund are for engineering and construction of roads and bridges on the county's system. See 5 year highway program.
Revenues	0	1,300,789	3,750,000	4,100,000	9.3%	
Expenses	0	503,538	3,760,000	4,215,000	12.1%	
Net Transfers In (Out)	0			0		
Change in Fund Balance	0	797,251	(10,000)	(115,000)		
Ending Balance	0	797,251	55,000	7,253	-86.8%	
<b><u>COUNTY MOTOR FUEL TAX FUND - State Transfer (Fund 15)</u></b>						
Beginning Balance	1,492,350	1,575,612	534,656	109,487	-79.5%	Revenue received from state based on the number of registered vehicles in the County. Fund provides for construction and maintenance of roads and bridges on the County Highway System. See 5 year highway program.
Revenues	1,367,242	1,517,491	1,408,000	1,400,000	-0.6%	
Expenses	1,283,980	1,394,741	1,850,000	1,500,000	-18.9%	
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	83,262	122,750	(442,000)	(100,000)		
Ending Balance	1,575,612	1,698,362	92,656	9,487	-89.8%	
<b><u>TOWNSHIP BRIDGE FUND (Fund 17)</u></b>						
Beginning Balance	32,213	33,731	135,956	40,000	-70.6%	Pass through fund to account for township bridge projects.
Revenues	17,755	120,952	13,000	180,000	1284.6%	
Expenses	16,237	0	148,000	0	-100.0%	
Net Transfers In (Out)	0	(12,265)	0	(200,000)		
Change in Fund Balance	1,518	108,687	(135,000)	(20,000)		
Ending Balance	33,731	142,418	956	20,000	1992.1%	
<b><u>COUNTY HIGHWAY RESTRICTED FUND (Fund 18)</u></b>						
Beginning Balance	122,000	171,000	185,000	300,000	62.2%	Fund to account for federal funds earmarked for specific projects.
Revenues	49,000	16,000	50,000	25,000	-50.0%	
Expenses	0	0	125,000	100,000	-20.0%	
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	49,000	16,000	(75,000)	(75,000)		
Ending Balance	171,000	187,000	110,000	225,000	104.5%	
<b><u>ANIMAL CONTROL FUND ( Fund 35)</u></b>						
Beginning Balance	40,494	44,690	27,471	71,304	159.6%	Operating fund for animal control. Board objective is to ensure fees cover operational costs. Two full time employees and part time staff are compensated from this fund.
Revenues	191,861	196,482	206,500	206,500	0.0%	
Expenses	132,709	156,966	153,142	163,693	6.9%	
Net Transfers In (Out)	(54,956)	(52,842)	(53,000)	0		
Change in Fund Balance	4,196	(13,326)	358	42,807		
Ending Balance	44,690	31,364	27,829	114,111	310.0%	
<b><u>ANIMAL CONTROL BUILDING FUND (Fund 34)</u></b>						
Beginning Balance	0	15,000	30,000	45,000	50.0%	Fund balance increased by 56% due to a \$25,000 transfer from the Animal Control Fund. This fund was created in FY 2006 as a reserve for capital improvements to the animal control facility.
Revenues	0	0	0	0		
Expenses	0	0	0	0		
Net Transfers In (Out)	15,000	15,000	15,000	25,000		
Change in Fund Balance	15,000	15,000	15,000	25,000		
Ending Balance	15,000	30,000	45,000	70,000	55.6%	

## Other Funds Summary & Message

Kendall County, FY 2008-09 Budget

<u>Actual</u> <u>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Budget</u> <u>2007-08</u>	<u>Budget</u> <u>2008-09</u>	<u>% Change</u> <u>In Budget</u>	<u>FUND MESSAGE</u>
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Kendall County, FY 2008-09 Budget

	Actual 2005-06	Actual 2006-07	Budget 2007-08	Budget 2008-09	% Change In Budget	<u>FUND MESSAGE</u>
<i>Special Department Funds (cont.)</i>						
<b>COUNTY ANIMAL POPULATION CONTROL FUND (Fund 87)</b>						
Beginning Balance	0	8,256	8,126	8,100	-0.3%	Fund created in FY06 by state statute. Registration fees for intact animals are collected. Fees used to spay/ neuter intact dogs and cats before adoption.
Revenues	8,256	20,796	15,000	15,000	0.0%	
Expenses	0	10,589	8,000	10,000	25.0%	
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	8,256	10,207	7,000	5,000		
Ending Balance	8,256	18,463	15,126	13,100	-13.4%	
<b>STATE PET POPULATION FUND (Fund 86)</b>						
Beginning Balance	0	1,040	1,040	1,000	-3.8%	Fund created in FY06 by state statute. \$20, of \$25 fee per animal pickup, is remitted to State of Illinois.
Revenues	1,040	1,770	2,000	2,000	0.0%	
Expenses	0	0	2,000	2,000	0.0%	
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	1,040	1,770	0	0		
Ending Balance	1,040	2,810	1,040	1,000	-3.8%	
<b>RECORDER DOCUMENT STORAGE FUND (Fund 38)</b>						
Beginning Balance	73,711	306,988	482,687	557,133	15.4%	Per statute, to help defray the cost of document storage. Under direction of County Clerk. Fund balance not required.
Revenues	388,543	354,154	325,000	275,540	-15.2%	
Expenses	155,266	158,011	160,404	176,298	9.9%	
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	233,277	196,143	164,596	99,242		
Ending Balance	306,988	503,131	647,283	656,375	1.4%	
<b>INDEMNITY FUND (Fund 54)</b>						
Beginning Balance	40,747	51,487	58,487	85,000	45.3%	Use restricted per statute to provide for sale in error of taxes and deeds.
Revenues	10,740	21,280	7,000	10,000	42.9%	
Expenses	0	0	0	0		
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	10,740	21,280	7,000	10,000		
Ending Balance	51,487	72,767	65,487	95,000	45.1%	
<b>TAX SALE AUTOMATION FUND (Fund 53)</b>						
Beginning Balance	23,968	24,731	19,231	9,000	-53.2%	Per statute, under direction of County Treasurer. Fund balance not required.
Revenues	14,370	19,640	12,500	13,000	4.0%	
Expenses	13,607	17,601	25,200	19,000	-24.6%	
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	763	2,039	(12,700)	(6,000)		
Ending Balance	24,731	26,770	6,531	3,000	-54.1%	
<b>SALE IN ERROR INTEREST FUND (Fund 82)</b>						
Beginning Balance	20,820	48,120	64,120	120,000	87.1%	Use restricted per statute for orders from the court declaring a sale in error.
Revenues	27,300	63,840	21,000	30,000	42.9%	
Expenses	0	0	5,000	5,000	0.0%	
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	27,300	63,840	16,000	25,000		
Ending Balance	48,120	111,960	80,120	145,000	81.0%	

**Other Funds Summary & Message**

Kendall County, FY 2008-09 Budget

<u>Actual</u> <u>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Budget</u> <u>2007-08</u>	<u>Budget</u> <u>2008-09</u>	<u>% Change</u> <u>In Budget</u>	<u>FUND MESSAGE</u>
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## Other Funds Summary & Message

Kendall County, FY 2008-09 Budget

	Actual 2005-06	Actual 2006-07	Budget 2007-08	Budget 2008-09	% Change In Budget	<u>FUND MESSAGE</u>
<i>Special Department Funds (cont.)</i>						
<b>SHERIFF PREVENTION OF ALCOHOL/CRIMINAL VIOLENCE FUND (Fund 39)</b>						
Beginning Balance	14,760	40,052	35,052	4,000	-88.6%	Per statute, under direction of County Sheriff. Fund balance not required.
Revenues	27,734	14,206	18,000	10,000	-44.4%	
Expenses	2,442	48,903	20,000	10,000	-50.0%	
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	25,292	(34,697)	(2,000)	0		
Ending Balance	40,052	5,355	33,052	4,000	-87.9%	
<b>SHERIFF'S DRUG ABUSE REVENUE FUND (Fund 40)</b>						
Beginning Balance	158,752	83,086	83,086	40,000	-51.9%	Per statute, under direction of County Sheriff. Fund balance not required.
Revenues	90,219	58,583	45,000	44,000	-2.2%	
Expenses	165,885	69,549	45,000	45,000	0.0%	
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	(75,666)	(10,966)	0	(1,000)		
Ending Balance	83,086	72,120	83,086	39,000	-53.1%	
<b>SHERIFF'S VEHICLE FUND - statutory (Fund 91)</b>						
Beginning Balance	0	0	12,000	9,000	-25.0%	Per statute, under direction of County Sheriff. Fund balance not required.
Revenues	0	12,000	24,000	31,200	30.0%	
Expenses	0	0	20,000	20,000	0.0%	
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	0	12,000	4,000	11,200		
Ending Balance	0	12,000	16,000	20,200	26.3%	
<b>STATE'S ATTORNEY DRUG ENFORCEMENT FUND (Fund 50)</b>						
Beginning Balance	14,220	16,515	18,415	19,400	5.3%	Per statute, under direction of County State's Attorney. Fund balance not required.
Revenues	2,295	2,892	2,500	1,500	-40.0%	
Expenses	0	987	1,500	1,000	-33.3%	
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	2,295	1,905	1,000	500		
Ending Balance	16,515	18,420	19,415	19,900	2.5%	
<b>CIRCUIT CLERK DOCUMENT STORAGE FUND (Fund 44)</b>						
Beginning Balance	431,207	437,348	354,841	577,216	62.7%	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.
Revenues	87,082	97,159	91,000	180,000	97.8%	
Expenses	80,941	72,010	123,227	129,121	4.8%	
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	6,141	25,149	(32,227)	50,879		
Ending Balance	437,348	462,497	322,614	628,095	94.7%	
<b>COURT AUTOMATION FUND (Fund 45)</b>						
Beginning Balance	413,872	378,290	390,286	595,614	52.6%	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
Revenues	87,358	96,651	91,000	180,000	97.8%	
Expenses	122,940	30,829	81,804	124,208	51.8%	
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	(35,582)	65,822	9,196	55,792		
Ending Balance	378,290	444,112	399,482	651,406	63.1%	



## Other Funds Summary & Message

Kendall County, FY 2008-09 Budget

<u>Actual</u> <u>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Budget</u> <u>2007-08</u>	<u>Budget</u> <u>2008-09</u>	<u>% Change</u> <u>In Budget</u>	<u>FUND MESSAGE</u>
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## Other Funds Summary & Message

Kendall County, FY 2008-09 Budget

	Actual <u>2005-06</u>	Actual <u>2006-07</u>	Budget <u>2007-08</u>	Budget <u>2008-09</u>	% Change <u>In Budget</u>	<u>FUND MESSAGE</u>
<i>Special Department Funds (cont.)</i>						
<b><u>CHILD SUPPORT COLLECTION FUND (Fund 46)</u></b>						
Beginning Balance	103,826	78,269	73,432	138,382	88.4%	Fee established by County Board ordinance. Collected by and directed by Circuit Clerk to administer child support cases.
Revenues	43,804	40,346	45,000	47,834	6.3%	
Expenses	69,361	11,322	28,576	32,446	13.5%	
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	(25,557)	29,024	16,424	15,388		
Ending Balance	78,269	107,293	89,856	153,770	71.1%	
<b><u>CIRCUIT CLERK OPERATION FUND (Fund 90)</u></b>						
Beginning Balance	0	0	0	30,085		Newly created fund and fees created by statute in FY 2008 to augment Circuit Clerk operations and administration.
Revenues	0	0	11,000	14,000	27.3%	
Expenses	0	0	0	0		
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	0	0	11,000	14,000		
Ending Balance	0	0	11,000	44,085	300.8%	
<b><u>COURT SECURITY FUND (Fund 42)</u></b>						
Beginning Balance	614,982	552,200	477,200	375,000	-21.4%	Fee established by County Board ordinance. Raised from \$15.00 in FY07 to maximum of \$25 for FY08. 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.
Revenues	249,250	252,987	260,000	325,000	25.0%	
Expenses	112,032	104,157	70,000	90,000	28.6%	
Net Transfers In (Out)	(200,000)	(225,000)	(225,000)	(250,000)		
Change in Fund Balance	(62,782)	(76,170)	(35,000)	(15,000)		
Ending Balance	552,200	476,030	442,200	360,000	-18.6%	
<b><u>LAW LIBRARY FUND (Fund 43)</u></b>						
Beginning Balance	149,162	183,983	219,983	240,500	9.3%	Per statute, under direction of Presiding Judge. Fund balance not required.
Revenues	37,713	51,948	45,000	55,000	22.2%	
Expenses	2,892	4,056	50,615	54,500	7.7%	
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	34,821	47,892	(5,615)	500		
Ending Balance	183,983	231,875	214,368	241,000	12.4%	
<b><u>PROBATION SERVICES FUND (Fund 48)</u></b>						
Beginning Balance	521,741	635,499	668,999	757,952	13.3%	Per statute, under direction of Probation, Presiding Judge, and State of Illinois Judicial Administrative Office. To provide service designed to hold defendants accountable to the order of the court. Includes expenses for GPS Monitoring. Fund balance not required.
Revenues	268,186	211,868	265,000	240,000	-9.4%	
Expenses	134,428	124,424	244,300	327,880	34.2%	
Net Transfers In (Out)	(20,000)	(20,000)	(20,000)	(15,000)		
Change in Fund Balance	113,758	67,444	700	(102,880)		
Ending Balance	635,499	702,943	669,699	655,072	-2.2%	
<b><u>STATE RENTAL HOUSING SUPPORT PROGRAM FUND (Fund 81)</u></b>						
Beginning Balance	0	0	0	0		Per statute, passed through to State of Illinois. Fee collected on certain real estate related documents.
Revenues	361,008	320,715	300,000	275,000	-8.3%	
Expenses	361,008	320,715	300,000	275,000	-8.3%	
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	0	0	0	0		
Ending Balance	0	0	0	0		

## Other Funds Summary & Message

Kendall County, FY 2008-09 Budget

	Actual 2005-06	Actual 2006-07	Budget 2007-08	Budget 2008-09	% Change In Budget	<u>FUND MESSAGE</u>
<i>Special Department Funds (cont.)</i>						
<b><u>CSBG REVOLVING LOAN FUND (Fund 25)</u></b>						
Beginning Balance	62,470	37,637	45,710	23,000	-49.7%	Federal funds granted to individuals for training and education. Administered by health department staff.
Revenues	2,849	2,705	7,200	4,200	-41.7%	
Expenses	27,682	0	7,200	7,600	5.6%	
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	(24,833)	2,705	0	(3,400)		
Ending Balance	37,637	40,342	45,710	19,600	-57.1%	
<b><u>DCS CONTINGENCY FUND (Fund 26)</u></b>						
Beginning Balance	1,596	1,600	1,600	0	-100.0%	This fund was closed in FY08.
Revenues	4	3	100	0	-100.0%	
Expenses	0	0	100	0	-100.0%	
Net Transfers In (Out)	0	0	0	0		
Change in Fund Balance	4	3	0	0		
Ending Balance	1,600	1,603	1,600	0	-100.0%	
<b><u>Kendall Area Transit (Fund )</u></b>						
Beginning Balance				38,890		Fund created FY09 to fund Kendall County Para Transit program.
Revenues				0		
Expenses				0		
Net Transfers In (Out)				81,500		
Change in Fund Balance				81,500		
Ending Balance	0	0	0	120,390		
<b><u>Capital Projects &amp; Debt Service Funds</u></b>						
<b><u>CAPITAL IMPROVEMENT FUND (Fund 04)</u></b>						
Beginning Balance	643,465	643,465	377,998	747,465	97.7%	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.
Revenues	0	0	0	0		
Expenses	0	71,000	275,000	490,000	78.2%	
Net Transfers In (Out)	0	0	175,000	352,000		
Change in Fund Balance	0	(71,000)	(100,000)	(138,000)		
Ending Balance	643,465	572,465	277,998	609,465	119.2%	
<b><u>PUBLIC SAFETY CAPITAL IMPROVEMENT FUND (Fund 75)</u></b>						
Beginning Balance	0	225,000	256,957	631,957	145.9%	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 toward the courthouse expansion (\$968,043) from bond proceeds issued in 2009 for the courthouse expansion.
Revenues	0	0	0	0		
Expenses	0	0	0	0		
Net Transfers In (Out)	225,000	1,000,000	375,000	200,000		
Change in Fund Balance	225,000	1,000,000	375,000	200,000		
Ending Balance	225,000	1,225,000	631,957	831,957	31.6%	
<b><u>GENERAL FUND SPECIAL RESERVE FUND (Fund 76)</u></b>						
Beginning Balance	0	250,000	600,000	950,000	58.3%	This fund was established to set aside dollars in the event the County has to pay pending property tax appeals.
Revenues	0	0	0	0		
Expenses	0	0	0	1,450,000		
Net Transfers In (Out)	250,000	350,000	350,000	500,000		
Change in Fund Balance	250,000	350,000	350,000	(950,000)		
Ending Balance	250,000	600,000	950,000	0	-100.0%	

**Other Funds Summary & Message**

Kendall County, FY 2008-09 Budget

<u>Actual</u> <u>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Budget</u> <u>2007-08</u>	<u>Budget</u> <u>2008-09</u>	<u>% Change</u> <u>In Budget</u>	<u>FUND MESSAGE</u>
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## Other Funds Summary & Message

Kendall County, FY 2008-09 Budget

	Actual 2005-06	Actual 2006-07	Budget 2007-08	Budget 2008-09	% Change In Budget
<b>Capital Projects &amp; Debt Service Funds (cont.)</b>					
<b><u>COURTHOUSE RESTORATION FUND (Fund 85)</u></b>					
Beginning Balance	0	42,218	23,218	7,368	-68.3%
Revenues	95,003	0	0	0	
Expenses	0	15,127	0	7,368	
Net Transfers In (Out)	(52,785)	0	0	0	
Change in Fund Balance	42,218	(15,127)	0	(7,368)	
Ending Balance	42,218	27,091	23,218	0	-100.0%
<b><u>JAIL ADDITION BOND PROCEEDS FUND (Fund 57)</u></b>					
Beginning Balance	689,692	290,428	191,427	151,585	-20.8%
Revenues	47,666	8,245	0	1,500	
Expenses	446,930	0	205,000	153,085	-25.3%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(399,264)	8,245	(205,000)	(151,585)	
Ending Balance	290,428	298,673	(13,573)	0	-100.0%
<b><u>JAIL ADDITION DEBT SERVICE FUND (Fund 58)</u></b>					
Beginning Balance	44,869	95,238	95,238	0	-100.0%
Revenues	387	323	0	150	
Expenses	89,738	138,988	234,988	289,738	23.3%
Net Transfers In (Out)	139,720	188,238	234,988	289,738	
Change in Fund Balance	50,369	49,573	0	150	
Ending Balance	95,238	144,811	95,238	150	-99.8%
<b><u>COUNTY BUILDING DEBT SERVICE FUND (Fund 56)</u></b>					
Beginning Balance	163,531	167,710	167,711	0	-100.0%
Revenues	154,058	158,238	0	0	
Expenses	276,378	279,212	280,113	287,638	2.7%
Net Transfers In (Out)	126,499	124,994	280,113	287,638	
Change in Fund Balance	4,179	4,020	0	0	
Ending Balance	167,710	171,730	167,711	0	-100.0%
<b><u>COURTHOUSE EXPANSION CONSTRUCTION FUND - bond proceeds (Fund 97)</u></b>					
Beginning Balance	0	0	9,870,000	12,140,000	23.0%
Revenues	0	16,551	100,000	10,595,000	10495.0%
Expenses	0	312,865	19,500,000	21,873,000	12.2%
Net Transfers In (Out)	0	9,998,762	9,870,000	0	
Change in Fund Balance	0	9,702,448	(9,530,000)	(11,278,000)	
Ending Balance	0	9,702,448	340,000	862,000	153.5%
<b><u>COURTHOUSE EXPANSION DEBT SERVICE FUND - 2007 Series A (Fund xx)</u></b>					
Beginning Balance	0	0	0	0	
Revenues	0	0	0	0	
Expenses	0	0	1,299,257	381,060	-70.7%
Net Transfers In (Out)	0	0	1,299,500	381,060	
Change in Fund Balance	0	0	243	0	
Ending Balance	0	0	243	0	-100.0%

### FUND MESSAGE

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 to receive bond proceeds to expand jail and account for expenses related to the expansion of the jail. Final expenditure of dollars in FY09.

Fund set up to pay debt service for twenty (20) year \$6,998,396 2002 Series A General Obligation Bonds. These bonds funded the expansion of the county jail. FY09 budget includes June 2009 and December 2009 payments.

Fund set-up to pay debt service for thirty (30) year \$4.5M 2002 Series B General Obligation Bonds. These bonds funded 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%. FY09 budget includes June 2009 and December 2009 payments.

Fund created in FY 2008 to receive bond proceeds to expand and renovate courthouse. Estimated bond proceeds needed is between \$30M to \$35M. \$10M bonds issued FY07. \$10M bonds issued FY08. Planned \$10M Issuance FY09.

Fund to pay debt service for \$4,695,000 2007 Series A General Obligation, Alternate Revenue Source (current coupon series). FY09 budget includes June 2009 and December 2009 payments.

**Other Funds Summary & Message**

Kendall County, FY 2008-09 Budget

<u>Actual</u> <u>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Budget</u> <u>2007-08</u>	<u>Budget</u> <u>2008-09</u>	<u>% Change</u> <u>In Budget</u>	<u>FUND MESSAGE</u>
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## Other Funds Summary & Message

Kendall County, FY 2008-09 Budget

	Actual <u>2005-06</u>	Actual <u>2006-07</u>	Budget <u>2007-08</u>	Budget <u>2008-09</u>	% Change <u>In Budget</u>	<u>FUND MESSAGE</u>
<i>Capital Projects &amp; Debt Service Funds (cont.)</i>						
<b><u>COURTHOUSE EXPANSION DEBT SERVICE FUND - 2007 Series B (Fund xx)</u></b>						
Beginning Balance	0	0	0	0		Fund to pay debt service for \$5,303,762.40 2007 Series B General Obligation, Alternate Revenue Source (capital appreciation series). Payments on this series begin 12/15/2018.
Revenues	0	0	0	0		
Expenses	0	0	500	0	-100.0%	
Net Transfers In (Out)	0	0	500	0		
Change in Fund Balance	0	0	0	0		
Ending Balance	0	0	0	0		
<b><u>COURTHOUSE EXPANSION DEBT SERVICE FUND - 2008 Series (Fund xx)</u></b>						
Beginning Balance	0	0	0	0		Fund to pay debt service for \$10M 2008 Series General Obligation, Alternate Revenue Source (current coupon series). FY09 budget includes June 2009 and Dec 2009 payments.
Revenues	0	0	0	0		
Expenses	0	0	0	1,215,672		
Net Transfers In (Out)	0	0	0	1,215,672		
Change in Fund Balance	0	0	0	0		
Ending Balance	0	0	0	0		
<b>TOTAL EXPENSES: OTHER FUNDS</b>	<b>19,689,750</b>	<b>18,156,681</b>	<b>47,751,856</b>	<b>51,212,045</b>		
<b>TOTAL EXPENSES: GENERAL FUND</b>	<b>17,939,934</b>	<b>18,496,652</b>	<b>21,067,768</b>	<b>22,540,450</b>		
<b>TOTAL EXPENSES: ALL FUNDS</b>	<b>37,629,684</b>	<b>36,653,333</b>	<b>68,819,624</b>	<b>73,752,494</b>		

**Other Funds Summary & Message**

Kendall County, FY 2008-09 Budget

<u>Actual</u> <u>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Budget</u> <u>2007-08</u>	<u>Budget</u> <u>2008-09</u>	<u>% Change</u> <u>In Budget</u>	<u>FUND MESSAGE</u>
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GENERAL FUND TAB

## GENERAL FUND EXPENDITURE SUMMARY

**Kendall County, FY 2008-09 Budget**

<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>EXPENSES</b>					
County Board	176,751	136,316	173,878	173,780	-0.1%
County Clerk & Recorder	201,696	161,417	171,133	179,799	5.1%
Election Costs	910,560	291,018	502,871	432,965	-13.9%
Circuit Court Judge	142,477	181,400	203,770	207,912	2.0%
Circuit Court Clerk	493,798	521,127	565,671	577,985	2.2%
Jury Commission	25,011	36,117	45,056	71,947	59.7%
State's Attorney	822,143	1,019,177	1,150,337	1,214,930	5.6%
Public Defender	224,305	356,291	435,167	441,415	1.4%
Combined Court Services	575,372	840,370	907,774	973,281	7.2%
Sheriff	3,404,750	3,491,029	3,984,293	4,266,916	7.1%
Corrections	2,658,634	2,819,986	3,151,228	3,290,179	4.4%
Emergency Management Agency	17,722	15,075	17,738	19,495	9.9%
Merit Commission	7,352	16,143	10,000	10,000	0.0%
Veterans Assistance Commission (Gen Fund)	129,511	286			
Coroner	120,602	121,484	133,609	149,950	12.2%
Treasurer	288,202	292,273	308,480	338,025	9.6%
Auditing & Accounting	29,000	22,000	28,750	30,188	5.0%
Property Tax Services		62,565	52,000	62,000	19.2%
Administrative Services	335,693	321,871	433,025	471,198	8.8%
Employee Health Insurance	2,793,960	3,032,522	3,303,000	3,336,716	1.0%
General Insurance and Bonding	2,379	4,827	3,000	3,000	0.0%
Unemployment Compensation	30,032	3,906	35,000	35,000	0.0%
Postage County Building	32,973	63,022	69,000	55,100	-20.1%
Facilities	1,534,929	1,583,561	1,567,127	1,909,291	21.8%
Planning, Building & Zoning	400,215	351,707	485,259	474,021	-2.3%
Regional Planning Commission	6,200	17,737	28,960	31,550	8.9%
Zoning Board of Appeals	4,078	4,448	7,320	7,700	5.2%
Ad Hoc Zoning	22,662	27,202	16,965	16,880	-0.5%
County Assessing Office	260,873	285,540	278,386	283,539	1.9%
Technology	549,346	709,934	644,085	703,120	9.2%
Mapping	62,017	62,094	58,783	0	-100.0%
Ken Com	979,615	1,055,292	1,271,750	1,375,529	8.2%
Soil & Water Conservation District Grant	14,932	15,379	15,904	16,381	3.0%
Regional Office of Education	69,640	84,783	93,649	94,688	1.1%
Board of Review	46,156	52,113	78,450	80,235	2.3%
Farmland Review Board	236	226	430	525	22.1%
Capital Expenditures	327,600	344,848	447,284	584,410	30.7%
Contingency	238,512	91,566	388,636	620,801	59.7%
<b>Total Expenditures</b>	<b>17,939,934</b>	<b>18,496,652</b>	<b>21,067,768</b>	<b>22,540,450</b>	<b>7.0%</b>

## GENERAL FUND EXPENDITURE SUMMARY

Kendall County, FY 2008-09 Budget

<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>TRANSFERS OUT:</b>					
<b>Debt Service</b>					
County Debt Service (LOC)	159,832				
Court Expansion Debt Svs Transfer			700,000	400,000	-42.9%
County Bldg Debt Svs Transfer	126,499	124,994	118,579	122,066	2.9%
Subtotal (debt service)	286,331	124,994	818,579	522,066	-36.2%
<b>Reserves</b>					
Gen Fund Special Reserve for Tax Appeals	250,000	350,000	350,000	500,000	42.9%
Capital Improvement Fund			175,000	352,000	101.1%
Public Safety Capital Improvement Fund			375,000		-100.0%
Subtotal (Reserve Funds)	250,000	350,000	900,000	852,000	-5.3%
<b>Other Transfers Out</b>					
To Kendall Area Transit Fund				21,500	
To Economic Development Fund	4,250				
To HHS for Salaries		25,000			
To Fed Aid Matching for Eldamain Rd Eng		400,000			
To Highway Fund for Salaries		5,000			
Subtotal Other Transfers Out	4,250	430,000	-	21,500	
<b>TOTAL TRANSFERS OUT</b>	<b>540,581</b>	<b>904,994</b>	<b>1,718,579</b>	<b>1,395,566</b>	<b>-18.8%</b>
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<b>18,480,515</b>	<b>19,401,646</b>	<b>22,786,347</b>	<b>23,936,016</b>	<b>5.0%</b>

# County Board

## Kendall County, FY 2008-09 Budget

### 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>2006</u>	<u>2007</u>	<u>2008</u>
<u>Part Time</u>			
Chairman	1	1	1
Member	2	2	2
<b>Total</b>	10	10	10

## County Board

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-032-6000	Chairman	12,462	12,000	12,000	12,000	
0102-032-6101	Board Members	21,600	21,600	21,600	21,600	
0102-032-6111	Finance & PBZ Chair	3,000	5,750	6,000	6,000	
0102-032-6112	Liquor Commissioner	1,200	1,200	1,200	1,200	
0102-032-6115	Per Diem	83,130	79,560	90,000	89,000	
	Special Census wages			-		
	<b>Total Personnel</b>	<b>121,392</b>	<b>120,110</b>	<b>130,800</b>	<b>129,800</b>	<b>-0.8%</b>
<b>CONTRACTUAL</b>						
0102-032-6203	Dues/Memberships	1,000	2,840	2,900	6,200	
0102-032-6204	Conferences	381		5,000	5,000	
0102-032-6207	Cell Phone	-	246	278	280	
0102-032-6215	Contractual Services	13,666	(3,666)	20,000	16,500	
0102-032-6579	Dukane Valley Council	-	-			
0102-032-6580	UCCI	-	300	300	300	
	Special Census mileage	22,180	5,759	-		
	<b>Total Contractual</b>	<b>37,227</b>	<b>5,479</b>	<b>28,478</b>	<b>28,280</b>	<b>-0.7%</b>
<b>COMMODITIES</b>						
0102-032-6205	Mileage	11,066	7,464	10,600	11,500	
	<b>Total Commodities</b>	<b>11,066</b>	<b>7,464</b>	<b>10,600</b>	<b>11,500</b>	<b>8.5%</b>
<b>OTHER</b>						
0102-032-6578	Liquor Lic. Investigations	-	-	-		
0102-032-6199	Miscellaneous	7,066	3,162	4,000	4,200	
0102-032-6581	Promotions	-	100	-		
	<b>Total Other</b>	<b>7,066</b>	<b>3,262</b>	<b>4,000</b>	<b>4,200</b>	<b>5.0%</b>
<b>TRANSFERS</b>						
	<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Department Total</b>	<b>176,751</b>	<b>136,315</b>	<b>173,878</b>	<b>173,780</b>	<b>-0.1%</b>

## County Clerk & Recorder

**Kendall County, FY 2008-09 Budget**

**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.



### Authorized Personnel Summary

County Clerk & Recorder	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b><u>Full Time</u></b>				
County Clerk	1	1	1	1
Deputy Clerk	<u>3</u>	<u>3</u>	<u>2</u>	<u>2</u>
<b>Total</b>	4	4	3	3

Election Costs	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b><u>Full Time</u></b>				
Chief Deputy Clerk	1	1	1	1
Deputy Recorder	<u>6</u>	<u>6</u>	<u>7</u>	<u>7</u>
<b>Total</b>	7	7	8	8

GIS Recording	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b><u>Full Time</u></b>				
Chief Deputy Clerk	1	1	1	1
Deputy Recorder	<u>1.33</u>	<u>1.33</u>	<u>1.33</u>	<u>1</u>
<b>Total</b>	2.33	2.33	2.33	2

Recorder's Document Storage	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b><u>Full Time</u></b>				
Deputy Clerk	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total</b>	1	1	1	1

<b>Grand Total</b>	<b>14.33</b>	<b>14.33</b>	<b>14.33</b>	<b>14</b>
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## County Clerk & Recorder

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-006-6000	County Clerk	69,552	75,423	76,960	80,000	4.0%
0102-006-6102	Deputy Clerks	71,055	43,699	44,448	46,049	3.6%
0102-006-6150	Temporary Help	39	-	16,000	16,000	
	Total Personnel	140,646	119,122	137,408	142,049	3.4%
<b>CONTRACTUAL</b>						
0102-006-6202	Books/Subscriptions	479	549	600	600	
0102-006-6203	Dues/Memberships	365	365	500	500	
0102-006-6204	Conferences	936	1,453	2,000	2,500	
0102-006-6209	Legal Publications	600	191	300	300	
0102-006-6215	Contractual Services	14,838	9,344	1,000	1,500	
0102-006-6410	Film Duplication	1,673	1,594	1,000	1,000	
	Total Contractual	18,891	13,496	5,400	6,400	18.5%
<b>COMMODITIES</b>						
0102-006-6200	Office Supplies	10,713	14,085	12,000	13,500	
0102-006-6201	Postage	28,570	13,052	14,000	15,000	
0102-006-6205	Mileage	2,025	1,368	1,500	2,000	
	Total Commodities	41,308	28,505	27,500	30,500	10.9%
<b>OTHER</b>						
0102-006-6411	Birth & Death Reg	279	227	325	350	
0102-006-6412	Rebinding Old Records	571	68	500	500	
	Total Other	850	295	825	850	3.0%
	Department Total	201,695	161,418	171,133	179,799	5.1%

## Election Costs

### Kendall County, FY 2008-09 Budget

#### 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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<u>Full Time</u>				
Chief Deputy Clerk	1	1	1	1
Deputy Recorder	<u>6</u>	<u>6</u>	<u>7</u>	<u>7</u>
Total	7	7	8	8



## Election Costs

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-007-6102	Salaries	126,230	160,494	185,621	217,315	17.1%
0102-007-6107	Overtime	2,028		1,000	1,500	
0102-007-6152	Election Judges Per Diem	62,875	27,360	75,000	35,000	
0102-007-6426	Extra Help	3,071	19,154	12,500	4,500	
	<b>Total Personnel</b>	<b>194,204</b>	<b>207,008</b>	<b>274,121</b>	<b>258,315</b>	<b>-5.8%</b>
<b>CONTRACTUAL</b>						
0102-007-6209	Legal Publications	4,756	3,896	7,500	6,000	
0102-007-6215	Consultants	32,030	29,590	47,000	47,000	
0102-007-6420	School for Judges	7,634	-	7,500	7,500	
0102-007-6424	Polling Place Rental	4,298	1,686	4,500	3,000	
0102-007-6428	Polling Place Set-up	7,881	5,715	6,500	3,500	
	<b>Total Contractual</b>	<b>56,599</b>	<b>40,887</b>	<b>73,000</b>	<b>67,000</b>	<b>-8.2%</b>
<b>COMMODITIES</b>						
0102-007-6205	Election Judge Mileage	2,582	1,391	3,000	2,000	
0102-007-6421	Ballots	29,894	20,011	65,000	50,000	
0102-007-6422	Registration Supplies	4,049	3,311	5,000	3,000	
0102-007-6425	Canvas	-	-	250	150	
0102-007-6427	Election Supplies	623,233	17,685	80,000	50,000	
	<b>Total Commodities</b>	<b>659,758</b>	<b>42,398</b>	<b>153,250</b>	<b>105,150</b>	<b>-31.4%</b>
<b>OTHER</b>						
0102-007-6423	Precinct Splits	-	724	2,500	2,500	
	<b>Total Other</b>	<b>-</b>	<b>724</b>	<b>2,500</b>	<b>2,500</b>	<b>0.0%</b>
	<b>Department Total</b>	<b>910,561</b>	<b>291,017</b>	<b>502,871</b>	<b>432,965</b>	<b>-13.9%</b>

## Circuit Court Judge

### Kendall County, FY 2008-09 Budget

#### Description

The Circuit Court Judge is part of the 16th Judicial Circuit made 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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b>Full Time</b>				
<b>Court Administrator</b>	1	1	1	1
<b>Bailiff</b>	<u>2</u>	<u>3</u>	<u>3</u>	<u>3</u>
<b>Total</b>	3	4	4	4

## Circuit Court Judge

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-016-6101	Court Administrator	39,261	40,504	41,715	42,966	
0102-016-6116	Bailiffs	26,261	75,307	86,520	59,410	
0102-016-6117	Summer Law Clerk	-	-	-		
0102-016-6118	Statutory Expenses	11,617	5,150	-		
0102-016-6482	St Apport/Judges' Salaries	1,609	1,618	2,500	2,500	
	<b>Total Personnel</b>	<b>78,748</b>	<b>122,579</b>	<b>130,735</b>	<b>104,877</b>	<b>-19.8%</b>
<b>CONTRACTUAL</b>						
0102-016-6234	Postage Meter Lease	-	303	5,935	5,935	
0102-016-6151	Court Reporter/Transcripts	2,617	56	1,000	1,000	
0102-016-6204	Conferences	-	-	-		
0102-016-6206	Training	-	-	10,000	10,000	
	<b>Total Contractual</b>	<b>2,617</b>	<b>359</b>	<b>16,935</b>	<b>16,935</b>	<b>0.0%</b>
<b>COMMODITIES</b>						
0102-016-6200	Office Supplies	3,132	3,040	3,000	3,000	
0102-016-6201	Postage	491	-	500	500	
0102-016-6550	Pre-paid Postage	-	-	27,000	32,000	
0102-016-6232	Postage Meter Supplies	-	-	600	600	
	<b>Total Commodities</b>	<b>3,623</b>	<b>3,040</b>	<b>31,100</b>	<b>36,100</b>	<b>16.1%</b>
<b>OTHER</b>						
0102-016-6480	Law Library	30,940	38,572	-		
0102-016-6481	Statutory Expenses	26,548	16,850	25,000	50,000	
	<b>Total Other</b>	<b>57,488</b>	<b>55,422</b>	<b>25,000</b>	<b>50,000</b>	<b>100.0%</b>
	<b>Department Total</b>	<b>142,476</b>	<b>181,400</b>	<b>203,770</b>	<b>207,912</b>	<b>2.0%</b>

## Circuit Court Clerk

Kendall County, FY 2008-09 Budget

### 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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	
<b>Circuit Clerk</b>	<u>Full Time</u>				
	Circuit Clerk	1	1	1	1
	Chief Deputy Clerk	0	0.5	0.5	0
	Accounting Clerk	1	1	0	0
	Clerk Supervisor	2	2.5	2.5	2.5
	Deputy Clerk	11	12	14	14
	Fin./Personnel Mgr.	0	0	1	1
	<b>Total</b>	<b>15</b>	<b>17</b>	<b>19</b>	<b>18.5</b>
<b>Child Support</b>	<u>Full Time</u>				
	Child Support Clerk	1	1	1	1
	<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
	<u>Full Time</u>				
<b>Circuit Clerk Document Storage</b>	Clerk Supervisor	0.5	0.5	0.5	0.5
	Deputy Clerk	1	1	1	1
	<b>Total</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>
<b>Court Automation</b>	<u>Full Time</u>				
	Chief Deputy Clerk	0	0.5	0.5	1
	Clerk Supervisor	0.5	0	0	1
	<b>Total</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>2</b>
<b>Grand Total</b>		<b>18</b>	<b>20</b>	<b>22</b>	<b>23</b>

## Circuit Court Clerk

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-014-6000	Circuit Clerk	69,552	74,000	76,960	80,000	
0102-014-6102	Deputy Clerks	380,335	411,645	438,811	440,985	
0102-014-6107	Overtime	5,002	3,867	5,000	5,000	
	<b>Total Personnel</b>	454,889	489,512	520,771	525,985	1.0%
<b>CONTRACTUAL</b>						
0102-014-6203	Dues/Memberships	745	1,225	850	1,200	
0102-014-6204	Conferences	1,799	1,064	2,300	2,300	
0102-014-6215	Contractual Services	-	-	-	-	
0102-014-6219	Printing Forms	18,882	8,470	18,500	25,000	
0102-014-6238	Microfilming	-	-	-	-	
	<b>Total Contractual</b>	21,426	10,759	21,650	28,500	31.6%
<b>COMMODITIES</b>						
0102-014-6200	Office Supplies	10,257	11,790	12,000	12,000	
0102-014-6201	Postage	6,509	7,579	7,250	10,000	
0102-014-6205	Mileage	645	860	1,500	1,500	
	<b>Total Commodities</b>	17,411	20,229	20,750	23,500	13.3%
<b>OTHER</b>						
0102-014-6230	Legal Fees	71	626	2,500	-	
	Petty Cash Advance	-	-	-	-	
	<b>Total Other</b>	71	626	2,500	-	-100.0%
	<b>Department Total</b>	493,797	521,126	565,671	577,985	2.2%

## Jury Commission

### Kendall County, FY 2008-09 Budget

#### Description

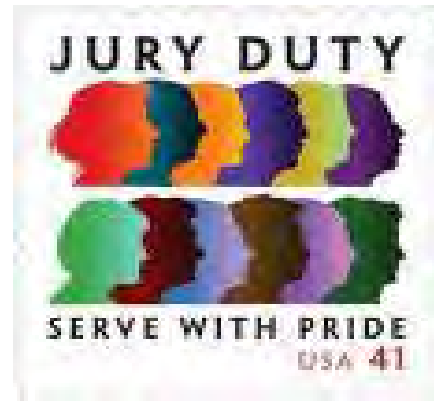
705 ILCS 305/1 The county board...shall...make a list of the legal voters and the Illinois driver's license, Illinois Identification Card, and Illinois Disabled Person Identification Card holders of the county...to be known as a jury list. The list shall be made by choosing every tenth name, or other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



## Jury Commission

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-015-6102	Salaries	4,324	5,652	5,356	5,517	
0102-015-6153	Petit Juror Per Diem	7,294	13,204	15,000	17,500	
0102-015-6154	Grand Juror Per Diem	3,196	5,802	6,500	7,500	
0102-015-6155	Coroner Juror Per Diem	887	1,171	1,200	2,000	
	<b>Total Personnel</b>	<b>15,701</b>	<b>25,829</b>	<b>28,056</b>	<b>32,517</b>	<b>15.9%</b>
<b>CONTRACTUAL</b>						
0102-015-6206	Training	-	-	1,500	1,500	
0102-015-6475	Meals	806	1,158	5,000	5,000	
	<b>Total Contractual</b>	<b>806</b>	<b>1,158</b>	<b>6,500</b>	<b>6,500</b>	<b>0.0%</b>
<b>COMMODITIES</b>						
0102-015-6200	Office Supplies	2,404	2,834	3,000	3,500	
0102-015-6201	Postage	3,406	3,502	4,500	3,000	
	<b>Total Commodities</b>	<b>5,810</b>	<b>6,336</b>	<b>7,500</b>	<b>6,500</b>	<b>-13.3%</b>
<b>OTHER</b>						
0102-015-6476	Automation	2,694	2,793	3,000	4,440	
0102-015-6477	Jury System Update	-	-	-	21,990	
	<b>Total Other</b>	<b>2,694</b>	<b>2,793</b>	<b>3,000</b>	<b>26,430</b>	<b>781.0%</b>
	<b>Department Total</b>	<b>25,011</b>	<b>36,116</b>	<b>45,056</b>	<b>71,947</b>	<b>59.7%</b>

# State's Attorney

## Kendall County, FY 2008-09 Budget

### 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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b><u>Full Time</u></b>				
State's Attorney	1	1	1	1
Assistant State's Attorney	7	8	9	9
Administrative Assistant	1	1	1	0
V/W Coordinator	1	1	1	1
Office Manager				1
Secretary	4	4	5	5
Victim Witness Advocate	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total</b>	14	16	18	18



## State's Attorney

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-020-6000	State's Attorney	154,608	157,282	154,987	160,412	
0102-020-6101	Asst State's Attorney	377,331	453,893	542,350	570,924	
0102-020-6104	Clerical	172,202	225,364	258,500	276,094	
0102-020-6125	Stipends	-		31,750	32,000	
0102-020-6117	Temporary Help/Intern	12,349	22,000	32,000	31,000	
	<b>Total Personnel</b>	<b>716,490</b>	<b>858,539</b>	<b>1,019,587</b>	<b>1,070,430</b>	<b>5.0%</b>
<b>CONTRACTUAL</b>						
0102-020-6202	Books/Subscriptions	5,139	5,443	8,500	8,500	
0102-020-6203	Dues/Memberships	2,334	2,762	3,000	2,250	
0102-020-6204	Conferences	1,174	3,152	3,000	4,000	
0102-020-6206	Training	3,176	3,581	4,750	2,250	
0102-020-6207	Cell Phones/Pagers	-	3,973	5,000	4,250	
0102-020-6215	Contractual Services	18,483	11,638	15,000	45,000	
0102-020-6239	Transcripts	6,443	21,436	20,000	21,000	
0102-020-6522	Appellate Service	15,000	15,000	15,000	15,000	
0102-020-6523	Special Litigation Fees	-	71,539	12,000	-	
	<b>Total Contractual</b>	<b>51,749</b>	<b>138,524</b>	<b>86,250</b>	<b>102,250</b>	<b>18.6%</b>
<b>COMMODITIES</b>						
0102-020-6200	Office Supplies	5,854	8,713	9,000	9,000	
0102-020-6201	Postage	6,745	9,631	10,500	10,750	
	<b>Total Commodities</b>	<b>12,599</b>	<b>18,344</b>	<b>19,500</b>	<b>19,750</b>	<b>1.3%</b>
<b>OTHER</b>						
0102-020-6520	Child Advocacy Board	467	389	-	-	
0102-020-6521	Trials/Hearings	40,839	3,381	25,000	22,500	
	<b>Total Other</b>	<b>41,306</b>	<b>3,770</b>	<b>25,000</b>	<b>22,500</b>	<b>-10.0%</b>
	<b>Department Total</b>	<b>822,144</b>	<b>1,019,177</b>	<b>1,150,337</b>	<b>1,214,930</b>	<b>5.6%</b>

## Public Defender

### Kendall County, FY 2008-09 Budget

#### 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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b><u>Full Time</u></b>				
<b>Public Defender</b>	0	1	1	1
<b>Asst. Defender</b>	0	2	2	2
<b>Admin. Asst.</b>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total</b>	0	4	4	4
<b><u>Part Time</u></b>				
<b>Asst. Defender</b>	<u>4</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total</b>	4	1	1	1

## Public Defender

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-019-6101	Public Defender	83,155	139,489	139,489	144,371	
0102-019-6102	Asst. Public Defender	98,113	157,262	160,500	160,500	
0102-019-6104	Clerical	36,306	32,550	34,178	35,545	
0102-019-6119	Temporary Help/Intern	-	-	-	-	
	<b>Total Personnel</b>	<b>217,574</b>	<b>329,301</b>	<b>334,167</b>	<b>340,415</b>	<b>1.9%</b>
<b>CONTRACTUAL</b>						
0102-019-6202	Books/Subscriptions	1,756	1,626	3,000	3,000	
0102-019-6203	Dues / Memberships	-	3,258	3,000	3,000	
0102-019-6204	Conferences	1,245	1,868	6,000	6,000	
0102-019-6206	Training	-	1,302	6,000	6,000	
0102-019-6215	Contractual Services	-	13,096	40,000	40,000	
0102-019-6239	Transcripts	71	435	2,000	2,000	
0102-019-6510	Conflict Attorney	-	510	20,000	20,000	
0102-019-6511	Interpreter Service	-	735	1,000	1,000	
0102-019-6513	PT Investigators	2,156	1,625	15,000	15,000	
	<b>Total Contractual</b>	<b>5,228</b>	<b>24,455</b>	<b>96,000</b>	<b>96,000</b>	<b>0.0%</b>
<b>COMMODITIES</b>						
0102-019-6200	Office Supplies	1,334	1,865	2,500	2,500	
0102-019-6201	Postage	169	671	1,500	1,500	
0102-019-6205	Mileage	-	-	-	-	
	<b>Total Commodities</b>	<b>1,503</b>	<b>2,536</b>	<b>4,000</b>	<b>4,000</b>	<b>0.0%</b>
<b>OTHER</b>						
0102-019-6512	Subpoena Witness Fees	-	-	1,000	1,000	
	<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	
	<b>Department Total</b>	<b>224,305</b>	<b>356,292</b>	<b>435,167</b>	<b>441,415</b>	<b>1.8%</b>

## Combined Court Services (Probation)

### Kendall County, FY 2008-09 Budget

#### 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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b><u>Full Time</u></b>				
Director	1	1	1	1
Juvenile Supervisor	1	1	1	2
Admin. Officer	1	1	1	1
G.P.S. Officer	1	2	2	2
Diversion Specialist	2	1	1	1
Adult Officer	3	3	3	3
Juvenile Officer	2	2	3	3
Admin. Asst.	1	1	1	1
Secretary	<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>
<b>Total</b>	13	14	15	16

## Combined Court Services (Probation)

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-018-6101	Supervisor	69,025	59,455	61,834	64,307	
0102-018-6102	Probation Officer Supv.	-		43,251	86,504	
0102-018-6103	Probation Officer	357,010	353,549	354,784	368,192	
0102-018-6104	Clerical	60,054	83,470	90,530	94,153	
	<b>Total Personnel</b>	<b>486,089</b>	<b>496,474</b>	<b>550,399</b>	<b>613,156</b>	<b>11.4%</b>
<b>CONTRACTUAL</b>						
0102-018-6202	Books/Subscriptions	19	60	100	100	
0102-018-6203	Dues/Memberships	1,975	542	2,500	2,500	
0102-018-6505	Kane Juvenile Detention	17,290	143,000	160,000	160,000	
0102-018-6206	Training	967	60	775	775	
0102-018-6215	Contractual Services	560	800	3,500	4,000	
0102-018-6217	Vehicle Expense	3,757	2,337	3,000	4,000	
0102-018-6506	Juvenile Board & Care	11,173	175,980	175,000	175,000	
	<b>Total Contractual</b>	<b>35,741</b>	<b>322,779</b>	<b>344,875</b>	<b>346,375</b>	<b>0.4%</b>
<b>COMMODITIES</b>						
0102-018-6200	Office Supplies	4,955	5,108	6,000	6,500	
0102-018-6201	Postage	2,308	2,736	2,500	3,000	
0102-018-6205	Mileage	380	-	-	-	
0102-018-6232	Postage Supplies	280	417	-	-	
0102-018-6233	Miscellaneous Postage	36,010	6,000	-	-	
0102-018-6234	Equip Rental Reset Charges	1,353				
	<b>Total Commodities</b>	<b>45,286</b>	<b>14,261</b>	<b>8,500</b>	<b>9,500</b>	<b>11.8%</b>
<b>CAPITAL</b>						
0102-018-6231	Computer Software	-	-	-	-	
	<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>OTHER</b>						
0102-018-6235	Postage Meter Lease	5,426	4,441	-	-	
0102-018-6503	Circuit Admin. Expense	2,830	2,416	3,000	3,250	
0102-018-6504	Medical Expenses	-	-	1,000	1,000	
	<b>Total Other</b>	<b>8,256</b>	<b>6,857</b>	<b>4,000</b>	<b>4,250</b>	<b>6.3%</b>
	<b>Department Total</b>	<b>575,372</b>	<b>840,371</b>	<b>907,774</b>	<b>973,281</b>	<b>7.2%</b>

# Sheriff

## Kendall County, FY 2008-09 Budget

### 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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b><u>Full Time</u></b>				
Sheriff	1	1	1	1
Chief Deputy	1	1	1	1
Commander	1	1	2	2
Sergeant	7	7	8	8
Deputy	35	40	41	45
Office Manager	1	1	1	1
Admin. Asst.	1	1	1	1
Records Clerk	<u>5</u>	<u>5</u>	<u>6</u>	<u>6</u>
<b>Total</b>	52	57	61	65
<b><u>Part Time</u></b>				
Sheriff Records Clerk	1	1	2	2
Corrections Records Clerk	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total</b>	2	2	3	3

## Sheriff

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-009-6000	Sheriff	87,263	92,400	96,096	99,940	
0102-009-6102	Chief/Commander	154,852	170,491	266,418	279,711	
0102-009-6103	Deputies	2,403,428	2,513,757	2,829,104	3,067,641	
0102-009-6104	Clerical	258,548	237,011	291,125	293,374	
0102-009-6105	Deputies Part Time	-	-	6,000	6,000	
0102-009-6106	Deputies Overtime	64,391	84,002	65,000	75,000	
0102-009-6107	Clerical Overtime	7,775	16,996	1,000	1,000	
	<b>Total Personnel</b>	<b>2,976,257</b>	<b>3,114,657</b>	<b>3,554,743</b>	<b>3,822,666</b>	<b>7.5%</b>
<b>CONTRACTUAL</b>						
0102-009-6202	Books/Subscriptions	2,188	4,977	3,000	3,500	
0102-009-6203	Dues/Memberships	3,052	3,536	2,300	2,500	
0102-009-6204	Conferences	3,876	7,391	2,500	3,000	
0102-009-6206	Training	36,820	37,958	40,000	40,000	
0102-009-6207	Cellular Phone	4,292	5,741	6,500	6,500	
0102-009-6215	Contractual Services	31,929	32,186	38,500	32,000	
0102-009-6216	Equipment Maint/Repair	26,694	17,384	15,500	16,000	
0102-009-6217	Vehicle Maint/Repair	106,294	77,204	97,000	100,000	
0102-009-6219	Printing	5,362	3,091	3,000	3,000	
0102-009-6436	Weapons/Ammo	6,601	8,187	7,000	7,000	
0102-009-6438	Contract Expenses	433	-	500	500	
0102-009-6440	Immunization	75	100	250	250	
	<b>Total Contractual</b>	<b>227,616</b>	<b>197,755</b>	<b>216,050</b>	<b>214,250</b>	<b>-0.8%</b>
<b>COMMODITIES</b>						
0102-009-6437	Canine Expenses	-	-	3,500	3,500	
0102-009-6200	Office Supplies	11,384	9,662	6,500	7,000	
0102-009-6201	Postage	6,704	4,161	4,500	5,500	
0102-009-6205	Mileage/Auto Fuel	154,133	130,033	165,000	180,000	
0102-009-6240	Uniforms	10,570	24,475	18,000	18,000	
0102-009-6435	Police Supplies	11,949	6,258	12,500	12,500	
	<b>Total Commodities</b>	<b>194,740</b>	<b>174,589</b>	<b>210,000</b>	<b>226,500</b>	<b>7.9%</b>
<b>OTHER</b>						
0102-009-6442	Major Crimes Taskforce			1,000	1,000	
0102-009-6439	Investigations	4,139	2,029	500	500	
0102-009-6441	Special Response Team	2,000	2,000	2,000	2,000	
	ILEAS Grant	-	-	-	-	
	Homeland Security Grant	-	-	-	-	
	<b>Total Other</b>	<b>6,139</b>	<b>4,029</b>	<b>3,500</b>	<b>3,500</b>	<b>0.0%</b>
	<b>Department Total</b>	<b>3,404,752</b>	<b>3,491,030</b>	<b>3,984,293</b>	<b>4,266,916</b>	<b>7.1%</b>

## Corrections

### Kendall County, FY 2008-09 Budget

#### 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>2009</u>
<b><u>Full Time</u></b>				
Commander	1	1	1	1
Sergeant	5	5	5	5
Deputy	44	44	45	47
Food Manager	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total</b>	51	51	52	54
<b><u>Part Time</u></b>				
Food Service Provider	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>
<b>Total</b>	0.5	0.5	0.5	0.5



## Corrections

### Kendall County, FY 2008-09 Budget

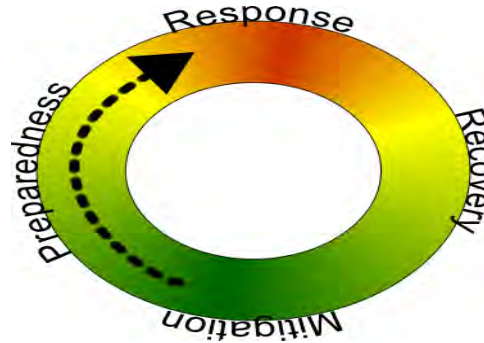
<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-010-6102	Commander/Sergeant	405,261	386,820	429,902	444,408	
0102-010-6103	Deputies	1,860,518	2,003,519	2,267,265	2,369,044	
0102-010-6106	Deputy Overtime	27,214	37,027	34,000	36,000	
0102-010-6108	Food Management	65,426	67,379	71,961	78,167	
	<b>Total Personnel</b>	<b>2,358,419</b>	<b>2,494,745</b>	<b>2,803,128</b>	<b>2,927,619</b>	4.4%
<b>CONTRACTUAL</b>						
0102-010-6206	Training	16,991	10,460	18,100	18,100	
0102-010-6215	Contractual Services	54,034	64,547	87,000	89,460	
0102-010-6216	Equipment Maintenance	1,438	6,064	6,000	6,000	
0102-010-6451	Prisoner Transport	4,783	1,220	8,000	8,000	
0102-010-6452	Off Site Inmate Housing	-	-			
0102-010-6453	Courthouse Security	1,430	-	4,000	4,000	
0102-010-6455	Medical Expenses	60,417	58,471	60,000	62,000	
0102-010-6456	Food Service	137,615	166,820	140,000	150,000	
	<b>Total Contractual</b>	<b>276,708</b>	<b>307,582</b>	<b>323,100</b>	<b>337,560</b>	4.5%
<b>COMMODITIES</b>						
0102-010-6200	Office Supplies	11,202	11,554	15,000	15,000	
0102-010-6240	Uniforms	12,305	6,104	10,000	10,000	
0102-010-6454	Prisoner Clothing/Linens	-	-	-	-	
	<b>Total Commodities</b>	<b>23,507</b>	<b>17,658</b>	<b>25,000</b>	<b>25,000</b>	0.0%
<b>OTHER</b>						
0102-010-6450	Catastrophic Insurance	-	-	-	-	
	<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Department Total</b>	<b>2,658,634</b>	<b>2,819,985</b>	<b>3,151,228</b>	<b>3,290,179</b>	4.4%

# Emergency Management Agency

Kendall County, FY 2008-09 Budget

**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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b><u>Part-time</u></b>				
<b>Director</b>	1	1	1	1
<b>Assistant</b>	1	1	1	1
<b>Total</b>	2	2	2	2

## Emergency Management Agency

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>							
0102-012-6101	Director	4,967	5,511	5,295	5,644	5,869	4.0%
0102-012-6104	Clerical	3,109	3,017	2,846	3,294	3,426	4.0%
	<b>Total Personnel</b>	<b>8,076</b>	<b>8,528</b>	<b>8,141</b>	<b>8,938</b>	<b>9,295</b>	<b>4.0%</b>
<b>CONTRACTUAL</b>							
0102-012-6203	Dues/Memberships	415	-		250	250	
0102-012-6204	Conferences	-	-	-	250	250	
0102-012-6206	Training	464	985	1,055	1,500	1,500	
0102-012-6217	Vehicle Maintenance	-	1,510		600	750	
0102-012-6219	Printing	-	176	1,446	100	100	
0102-012-6227	Telephone	877	2,217	1,585	3,000	4,000	
0102-012-6461	Radio/Siren Maintenance	808	1,926	258	2,000	2,000	
	<b>Total Contractual</b>	<b>2,564</b>	<b>6,814</b>	<b>4,344</b>	<b>7,700</b>	<b>8,850</b>	<b>14.9%</b>
<b>COMMODITIES</b>							
0102-012-6200	Office Supplies	487	441	2,388	500	500	
0102-012-6201	Postage	14	-		100	100	
0102-012-6205	Mileage	166	415	202	500	750	
	<b>Total Commodities</b>	<b>667</b>	<b>856</b>	<b>2,590</b>	<b>1,100</b>	<b>1,350</b>	<b>22.7%</b>
<b>OTHER</b>							
0102-012-6120	Homeland Sec. Grant Salary	-	-	-	-	-	
0102-012-6460	Homeland Sec. Grant Exp.	10,167	1,524	-	-	-	
	<b>Total Other</b>	<b>10,167</b>	<b>1,524</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Department Total</b>	<b>21,474</b>	<b>17,722</b>	<b>15,075</b>	<b>17,738</b>	<b>19,495</b>	<b>9.9%</b>

## Merit Commission

Kendall County, FY 2008-09 Budget

### 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.

# Merit Commission

## Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
OTHER						
0102-011-6459	Merit Commission	7,352	16,143	10,000	10,000	
	Total Other	7,352	16,143	10,000	10,000	
	Department Total	<u>7,352</u>	<u>16,143</u>	<u>10,000</u>	<u>10,000</u>	0.0%

# Coroner

## Kendall County, FY 2008-09 Budget

### 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.

### Authorized Personnel Summary

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<u>Full Time</u>				
Coroner	1	1	1	1
Deputy Coroner	1	1	1	1
<b>Total</b>	2	2	2	2

## Coroner

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-017-6000	Coroner	40,115	39,785	40,979	50,000	
0102-017-6102	Deputy Coroner	27,782	29,907	30,530	31,750	
0102-017-6156	Per Call	7,108	8,836	10,000	15,000	
	<b>Total Personnel</b>	<b>75,005</b>	<b>78,528</b>	<b>81,509</b>	<b>96,750</b>	<b>18.7%</b>
<b>CONTRACTUAL</b>						
0102-017-6203	Dues/Memberships	2,081	2,363	1,200	1,200	
0102-017-6204	Conferences	-	-	-	-	
0102-017-6206	Training	3,920	4,906	8,000	8,000	
0102-017-6207	Cellular Phone	3,146	3,233	4,000	4,000	
0102-017-6217	Vehicle Maintenance	17,672	4,453	4,400	5,000	
0102-017-6220	Pager Expense	308	385	1,000	1,000	
0102-017-6490	Autopsies	8,295	17,565	20,000	20,000	
0102-017-6491	X-rays	-	-	2,000	2,000	
0102-017-6492	Toxicology Testing	1,225	2,945	3,000	3,500	
0102-017-6493	Morgue Rental	255	-	-	-	
	<b>Total Contractual</b>	<b>36,902</b>	<b>35,850</b>	<b>43,600</b>	<b>44,700</b>	<b>2.5%</b>
<b>COMMODITIES</b>						
0102-017-6200	Office Supplies	1,640	4,825	2,500	2,500	
0102-017-6201	Postage	202	347	500	500	
0102-017-6205	Mileage	538	-	500	500	
0102-017-6494	Morgue Supplies	5,369	1,591	4,000	4,000	
	<b>Total Commodities</b>	<b>7,749</b>	<b>6,763</b>	<b>7,500</b>	<b>7,500</b>	<b>0.0%</b>
<b>OTHER</b>						
0102-017-6495	Personal Property Disposal	946	344	1,000	1,000	
	<b>Total Other</b>	<b>946</b>	<b>344</b>	<b>1,000</b>	<b>1,000</b>	<b>0.0%</b>
	<b>Department Total</b>	<b>120,602</b>	<b>121,485</b>	<b>133,609</b>	<b>149,950</b>	<b>12.2%</b>

# Treasurer

## Kendall County, FY 2008-09 Budget

### 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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b><u>Full Time</u></b>				
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.	1	1	1	1
<b>Total</b>	6	6	6	6



## Treasurer

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-025-6000	Treasurer	69,552	74,000	76,960	80,000	
0102-025-6102	Deputy Treasurers	166,877	173,017	177,240	190,575	
0102-025-6105	Temporary	2,355	-	2,000	2,000	
0102-025-6107	Overtime	3,368	2,293	3,500	3,000	
0102-025-6150	Temporary Help	2,035	3,857	2,000	2,000	
	<b>Total Personnel</b>	<b>244,187</b>	<b>253,167</b>	<b>261,700</b>	<b>277,575</b>	<b>6.1%</b>
<b>CONTRACTUAL</b>						
0102-025-6203	Dues/Memberships	810	300	850	850	
0102-025-6204	Conferences	309	-	2,000	2,000	
0102-025-6209	Legal Publications	1,373	1,867	3,000	3,000	
0102-025-6215	Contractual Services	15,483	7,691	10,880	21,000	
	<b>Total Contractual</b>	<b>17,975</b>	<b>9,858</b>	<b>16,730</b>	<b>26,850</b>	<b>60.5%</b>
<b>COMMODITIES</b>						
0102-025-6200	Supplies	6,100	6,640	6,800	6,800	
0102-025-6201	Postage	17,337	21,177	19,500	23,000	
0102-025-6205	Mileage	563	475	750	800	
0102-025-6540	Payroll Materials	2,040	957	3,000	3,000	
	<b>Total Commodities</b>	<b>26,040</b>	<b>29,249</b>	<b>30,050</b>	<b>33,600</b>	<b>11.8%</b>
	<b>Department Total</b>	<b>288,202</b>	<b>292,274</b>	<b>308,480</b>	<b>338,025</b>	<b>9.6%</b>

## Auditing & Accounting

### Kendall County, FY 2008-09 Budget

#### 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.



## Property Tax Services (Contractual Services)

### Kendall County, FY 2008-09 Budget

#### Description:

Provides for property tax services software.

## Auditing & Accounting

**Kendall County, FY 2008-09 Budget**

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
CONTRACTUAL						
0102-028-6549	Auditing & Accounting	29,000	22,000	28,750	30,188	
	Total Other	29,000	22,000	28,750	30,188	5.0%
	Department Total	29,000	22,000	28,750	30,188	5.0%

## Property Tax Services (Contractual Services)

**Kendall County, FY 2008-09 Budget**

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
CONTRACTUAL						
0102-041-6215	Property Tax Assess - Devnet	-	62,565	52,000	62,000	
	Total Other	-	62,565	52,000	62,000	19.2%
	Department Total	-	62,565	52,000	62,000	19.2%

## Office of Administrative Services

### Kendall County, FY 2008-09 Budget

#### 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.

<b>Authorized Personnel Summary</b>				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b><u>Full Time</u></b>				
Administrator	1	1	1	1
HR Assoc.	1	1	1	1
Admin. Asst.	1	1	1	1
Budget Coor	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total</b>	3	4	4	4
<b><u>Part Time</u></b>				
Intern	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total</b>	1	1	1	1

## Office of Administrative Services

### Kendall County, FY 2008-09 Budget

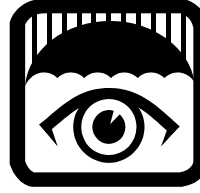
<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-030-6101	Exempt Positions	92,559	124,108	167,805	174,517	
0102-030-6102	Adm Asst / HR Associate	81,164	76,357	80,850	84,863	
0102-030-6107	Overtime	514	207	850	700	
0102-030-6150	Temporary Help/ Interns	-	-	8,112	5,000	
	<b>Total Personnel</b>	<b>174,237</b>	<b>200,672</b>	<b>257,617</b>	<b>265,080</b>	<b>2.9%</b>
<b>CONTRACTUAL</b>						
0102-030-6202	Books/Subscriptions	179	156	300	300	
0102-030-6203	Dues/Memberships	1,208	1,248	1,425	1,500	
0102-030-6204	Conferences	-	123	1,300	1,300	
0102-030-6206	Training	85	-	500	500	
0102-030-6207	Cell Phones	-	481	500	588	
0102-030-6209	Legal Publications	45	-	-	-	
0102-030-6215	Contractual Services	92,229	44,886	70,350	70,350	
0102-030-6216	Office Equip Maint/Repair	-	-	-	-	
0102-030-6230	Labor Negotiations Contracted	47,982	60,465	75,000	102,500	
0102-030-6569	NACO	-	-	-	-	
0102-030-6561	Advertisements	2,287	2,189	2,000	3,000	
0102-030-6565	Employee Assistance	5,506	290	6,288	6,185	
0102-030-6568	Educational Services	6,118	4,783	8,500	9,000	
0102-030-6563	Safety - Training	-	-	-	-	
	<b>Total Contractual</b>	<b>155,639</b>	<b>114,621</b>	<b>166,163</b>	<b>195,223</b>	<b>17.5%</b>
<b>COMMODITIES</b>						
0102-030-6200	Office Supplies	1,177	1,269	1,800	1,800	
0102-030-6201	Postage	1,220	678	800	850	
0102-030-6205	Mileage	1,105	954	1,500	1,500	
0102-030-6237	County Supplies	346	401	700	700	
0102-030-6562	Safety - Supplies	-	-	-	-	
0102-030-6566	Employee Recognition	-	-	1,400	1,900	
	<b>Total Commodities</b>	<b>3,848</b>	<b>3,302</b>	<b>6,200</b>	<b>6,750</b>	<b>8.9%</b>
<b>CAPITAL</b>						
0102-030-6208	Equipment	-	-	-	-	
	<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>OTHER</b>						
0102-030-6564	Bristol Twp. Compost Fee	1,897	1,576	1,500	2,000	
0102-030-6567	Flu Shots	70	1,245	1,245	1,245	
0102-030-6570	Mayors & Managers	-	456	300	300	
0102-030-6571	Fiscal Agent Fees	-	-	-	600	
	<b>Total Other</b>	<b>1,967</b>	<b>3,277</b>	<b>3,045</b>	<b>4,145</b>	<b>36.1%</b>
	<b>Department Total</b>	<b>335,691</b>	<b>321,872</b>	<b>433,025</b>	<b>471,198</b>	<b>8.8%</b>

## Employee Health Insurance

Kendall County, FY 2008-09 Budget

### 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.

## General Insurance and Bonding

Kendall County, FY 2008-09 Budget

### Description

Kendall County has approximately 50 notary publics who are bonded through the Notary Public Association.



## Employee Health Insurance

Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-027-6547	Health Insurance Premiums	2,702,045	3,016,517	3,300,000	3,336,716	1.1%
0102-027-6548	Employee Reimbursements	91,915	16,005	3,000	-	
	Total Personnel	2,793,960	3,032,522	3,303,000	3,336,716	1.0%
	Department Total	<u>2,793,960</u>	<u>3,032,522</u>	<u>3,303,000</u>	<u>3,336,716</u>	1.0%

## General Insurance and Bonding

Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
OTHER						
0102-031-6575	Bonds and Notaries	2,379	4,827	3,000	3,000	
	Total Other	2,379	4,827	3,000	3,000	
	Department Total	<u>2,379</u>	<u>4,827</u>	<u>3,000</u>	<u>3,000</u>	0.0%

## Unemployment Compensation

Kendall County, FY 2008-09 Budget

### 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.



## Unemployment Compensation

Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
OTHER						
0101-026-6546	Contributions/St. Unemp.	30,032	3,906	35,000	35,000	
	Total Other	30,032	3,906	35,000	35,000	
	Department Total	<u>30,032</u>	<u>3,906</u>	<u>35,000</u>	<u>35,000</u>	0.0%

## Postage County Building

Kendall County, FY 2008-09 Budget

### 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.

## Postage County Building

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
COMMODITIES						
0102-029-6550	Pre Paid Postage	30,000	60,000	65,000	50,000	
0102-029-6232	Postage Supplies	634	483	1,300	1,300	
	Total Commodities	30,634	60,483	66,300	51,300	-22.6%
CONTRACTUAL						
0102-029-6234	Equipment Rental/Reset	2,338	2,539	1,500	2,600	
	Total Contractual	2,338	2,539	1,500	2,600	73.3%
OTHER						
0102-029-6233	Miscellaneous	-	-	1,200	1,200	
	Total Other	-	-	1,200	1,200	0.0%
	Department Total	32,972	63,022	69,000	55,100	-20.1%

# Facilities Management

## Kendall County, FY 2008-09 Budget

### 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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b><u>Full Time</u></b>				
<b>Director</b>	1	1	1	1
<b>Maintenance II</b>	2	2	2	2
<b>Maintenance I</b>	4	4	4	4
<b>Admin. Asst.</b>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total</b>	8	8	8	8

## Facilities Management

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-001-6101	Supervisor	55,905	75,600	79,380	83,349	
0102-001-6102	Maintenance	251,078	254,492	262,252	275,394	
0102-001-6104	Clerical	29,476	30,377	31,895	33,490	
0102-001-6105	Temporary	-	-	-	-	
0102-001-6106	Overtime	13,480	7,680	10,000	8,000	
	<b>Total Personnel</b>	<b>349,939</b>	<b>368,149</b>	<b>383,527</b>	<b>400,233</b>	<b>4.4%</b>
<b>CONTRACTUAL</b>						
0102-001-6206	Training	2,830	4,362	4,000	4,000	
0102-001-6207	Cellular Phones	8,120	4,313	4,500	4,500	
0102-001-6215	Contractual Services	414,825	402,870	360,000	398,650	
0102-001-6216	Equipment Maintenance	17,448	20,748	15,000	16,000	
0102-001-6217	Vehicle Maintenance	2,320	3,152	4,500	4,500	
0102-001-6236	Equipment Rental	52	213	-	250	
0102-001-6351	Utilities	611,158	652,645	670,000	955,658	
	<b>Total Contractual</b>	<b>1,056,753</b>	<b>1,088,303</b>	<b>1,058,000</b>	<b>1,383,558</b>	<b>30.8%</b>
<b>COMMODITIES</b>						
0102-001-6200	Office Supplies	(712)	2,144	650	800	
0102-001-6201	Postage	188	128	200	100	
0102-001-6205	Mileage	465	592	750	600	
0102-001-6237	County Supplies	128,294	124,246	124,000	124,000	
	<b>Total Commodities</b>	<b>128,235</b>	<b>127,110</b>	<b>125,600</b>	<b>125,500</b>	<b>-0.1%</b>
	<b>Department Total</b>	<b>1,534,927</b>	<b>1,583,562</b>	<b>1,567,127</b>	<b>1,909,291</b>	<b>21.8%</b>

# Planning, Building & Zoning

## Kendall County, FY 2008-09 Budget

### 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.

### Authorized Personnel Summary

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b>Full Time</b>				
Director	1	1	1	1
Senior Planner	1	1	1	1
Assoc. Planner	1	1	1	1
Code Officer	1	3	2	2
Zoning Coordinator	0	0	0	0
Permit Clerk	1	1	1	1
Secretary	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total</b>	6	8	7	7
<b>Part Time</b>				
Intern	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>Total</b>	1	1	1	1

## Planning, Building & Zoning

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-002-6101	Supervisor	82,146	82,779	85,262	87,820	
0102-002-6102	Planners	88,994	53,975	92,000	96,449	
0102-002-6103	Compliance Officers	83,317	61,513	83,200	86,528	
0102-002-6104	Clerical	59,946	60,605	63,027	65,549	
0102-002-6109	Reporter	-	-	-	-	
0102-002-6150	Temporary Help	3,285	225	8,775	8,500	
0102-002-6151	Reporter	1,321	1,076	1,400	1,200	
	Overtime	-	-	520	500	
	<b>Total Personnel</b>	<b>319,009</b>	<b>260,173</b>	<b>334,184</b>	<b>346,546</b>	<b>3.7%</b>
<b>CONTRACTUAL</b>						
0102-002-6202	Books/Subscriptions	287	875	1,200	1,200	
0102-002-6203	Dues/Memberships	1,157	403	1,365	1,365	
0102-002-6204	Conferences	195	355	1,550	2,000	
0102-002-6206	Training	2,013	2,623	3,100	3,100	
0102-002-6207	Cellular Phones	3,361	3,466	4,000	4,500	
0102-002-6209	Legal Publications	1,321	916	1,300	1,150	
0102-002-6217	Vehicle Maintenance	9,978	9,061	8,000	8,500	
0102-002-6238	Microfilming/Reproduction	5,243	709	11,200	11,200	
0102-002-6361	Plumbing Inspections	14,949	10,741	16,000	12,000	
0102-002-6362	Mine Expert	19,619	21,121	25,000	2,000	
0102-002-6363	Engineering Consultant	17,692	32,867	60,000	60,000	
0102-002-6364	Noxious Weed Mowing	-	-	-	1,000	
0102-002-6365	Contracted Inspections	-	1,775	2,100	3,000	
0102-002-6366	Blackberry Creek	-	-	3,000	1,000	
0102-002-6367	NPDES Permit Fee	-	-	1,000	1,000	
0102-002-6368	NPDES Permit Assist.	1,000	1,000	5,000	7,000	
0102-002-6369	Reporter - Code Hear.	-	-	-	200	
DELETE	Planning Consultant	-	-	-	-	
	<b>Total Contractual</b>	<b>76,815</b>	<b>85,912</b>	<b>143,815</b>	<b>120,215</b>	<b>-16.4%</b>
<b>COMMODITIES</b>						
0102-002-6200	Office Supplies	2,102	3,889	3,000	3,500	
0102-002-6201	Postage	1,689	1,218	2,000	2,000	
0102-002-6205	Mileage	121	378	260	260	
	<b>Total Commodities</b>	<b>3,912</b>	<b>5,485</b>	<b>5,260</b>	<b>5,760</b>	<b>9.5%</b>
<b>CAPITAL</b>						
0102-002-6216	Equipment	480	138	2,000	1,500	
	<b>Total Capital</b>	<b>480</b>	<b>138</b>	<b>2,000</b>	<b>1,500</b>	<b>-25.0%</b>
	<b>Department Total</b>	<b>400,216</b>	<b>351,708</b>	<b>485,259</b>	<b>474,021</b>	<b>-2.3%</b>

## Regional Planning Commission

Kendall County, FY 2008-09 Budget

### 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...



## Regional Planning Commission

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-003-6151	Reporter	840	599	1,600	1,500	
	Total Personnel	840	599	1,600	1,500	-6.3%
<b>CONTRACTUAL</b>						
0102-003-6202	Books/Subscriptions	-	-	-	-	
0102-003-6203	Dues/Memberships	-	-	90	800	
0102-003-6209	Legal Publications	1,052	775	1,700	1,700	
0102-003-6215	Contractual Services	3,872	13,653	25,000	27,000	
	LRMP Update	-	-	-	-	
	Total Contractual	4,924	14,428	26,790	29,500	10.1%
<b>COMMODITIES</b>						
0102-003-6200	Office Supplies	50	2,450	100	100	
0102-003-6201	Postage	386	259	470	450	
	Total Commodities	436	2,709	570	550	-3.5%
	Department Total	<u>6,200</u>	<u>17,736</u>	<u>28,960</u>	<u>31,550</u>	8.9%

## Zoning Board of Appeals

### Kendall County, FY 2008-09 Budget

#### 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.

## Zoning Board of Appeals

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-004-6109	Reporter	460	349	1,000	1,200	
0102-004-6115	Per Diem	2,350	2,700	4,300	4,300	
	<b>Total Personnel</b>	<b>2,810</b>	<b>3,049</b>	<b>5,300</b>	<b>5,500</b>	<b>3.8%</b>
<b>CONTRACTUAL</b>						
0102-004-6202	Books/Subscriptions	-	-	-	-	
0102-004-6203	Dues/Memberships	-	-	90	-	
0102-004-6204	Conferences	-	-	-	-	
0102-004-6209	Legal Publications	594	538	1,000	1,200	
0102-004-6215	Contractual Services	-	-	-	-	
	<b>Total Contractual</b>	<b>594</b>	<b>538</b>	<b>1,090</b>	<b>1,200</b>	<b>10.1%</b>
<b>COMMODITIES</b>						
0102-004-6200	Office Supplies	44	-	60	50	
0102-004-6201	Postage	177	216	270	250	
0102-004-6205	Mileage	454	645	600	700	
	<b>Total Commodities</b>	<b>675</b>	<b>861</b>	<b>930</b>	<b>1,000</b>	<b>7.5%</b>
	<b>Department Total</b>	<b>4,079</b>	<b>4,448</b>	<b>7,320</b>	<b>7,700</b>	<b>5.2%</b>

## Ad Hoc Zoning Committee

Kendall County, FY 2008-09 Budget

### 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.

## Ad Hoc Zoning Committee

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-005-6151	Reporter	858	473	1,300	850	
	Total Personnel	858	473	1,300	850	-34.6%
<b>CONTRACTUAL</b>						
0102-005-6204	Conferences	-	-	-	-	
0102-005-6215	Contractual Services	14,582	21,446	15,000	15,500	
0102-005-6238	Reproduction	-	-	200	100	
0102-005-6401	Engineering - SEC Ord	7,223	-	-	-	
0102-005-6402	Engineering - Stream Ord	-	5,259	-	-	
	Total Contractual	21,805	26,705	15,200	15,600	2.6%
<b>COMMODITIES</b>						
0102-005-6200	Office Supplies	-	-	65	40	
0102-005-6201	Postage	-	24	100	90	
	Special Meeting Expenses	-	-	300	300	
	Total Commodities	-	24	465	430	-7.5%
	Department Total	<u>22,663</u>	<u>27,202</u>	<u>16,965</u>	<u>16,880</u>	-0.5%

## Chief County Assessing Office

**Kendall County, FY 2008-09 Budget**

**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...

<b>Authorized Personnel Summary</b>				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b><u>Full Time</u></b>				
Supervisor	1	1	1	1
Operations Manager	1	1	1	1
Secretary	1	1	1	1
PRC Clerk	<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>
<b>Total</b>	4	5	5	5

## Chief County Assessing Office

### Kendall County, FY 2008-09 Budget

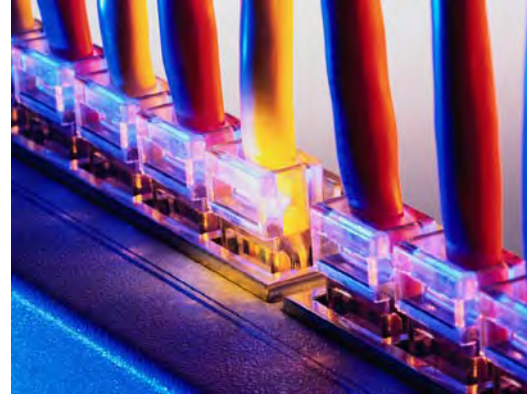
<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-022-6101	Supervisor	86,327	86,981	88,300	90,000	
0102-022-6102	Clerks	77,816	93,473	102,536	106,139	
0102-022-6107	Overtime	-	-	5,000	5,000	
	<b>Total Personnel</b>	<b>164,143</b>	<b>180,454</b>	<b>195,836</b>	<b>201,139</b>	<b>2.7%</b>
<b>CONTRACTUAL</b>						
0102-022-6202	Books/Subscriptions		40	300	400	
0102-022-6203	Dues/Memberships	450	800	750	750	
0102-022-6206	Training	2,804	3,605	3,000	2,500	
0102-022-6209	Publications	74,986	81,037	50,000	50,000	
0102-022-6215	Contractual Services	10,835	4,916	-	2,750	
0102-022-6219	Printing	-	5,414	17,500	15,000	
	<b>Total Contractual</b>	<b>89,075</b>	<b>95,812</b>	<b>71,550</b>	<b>71,400</b>	<b>-0.2%</b>
<b>COMMODITIES</b>						
0102-022-6200	Office Supplies	1,494	1,794	2,000	2,000	
0102-022-6201	Postage	2,175	5,965	5,000	5,000	
0102-022-6205	Mileage	2,877	1,515	3,000	3,000	
	<b>Total Commodities</b>	<b>6,546</b>	<b>9,274</b>	<b>10,000</b>	<b>10,000</b>	<b>0.0%</b>
<b>OTHER</b>						
0102-022-6530	Tax Notices & Covers	1,108	-	1,000	1,000	
0102-022-6531	Tax Books/Records	-	-	-	-	
	<b>Total Other</b>	<b>1,108</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>0.0%</b>
	<b>Department Total</b>	<b>260,872</b>	<b>285,540</b>	<b>278,386</b>	<b>283,539</b>	<b>1.9%</b>

# Technology

## Kendall County, FY 2008-09 Budget

### 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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b>Full Time</b>				
Director	1	1	1	1
Network Admin.	1	1	1	1
Lan Support I	1	1	1	1
Lan Support II	1	1	2	1
PC Tech	0	0	0	1
<b>Total</b>	4	4	5	5



## Technology

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-033-6101	Supervisor	86,635	87,248	89,865	94,313	
0102-033-6102	Network/LAN Support	142,462	161,823	205,170	204,007	
0102-033-6106	Overtime	3,250	133	-	-	
	<b>Total Personnel</b>	<b>232,347</b>	<b>249,204</b>	<b>295,035</b>	<b>298,320</b>	1.1%
<b>CONTRACTUAL</b>						
0102-033-6202	Books/Subscriptions	-	-	100	100	
0102-033-6203	Dues/Memberships	30	30	200	200	
0102-033-6204	Conferences	-	709	1,000	1,000	
0102-033-6206	Training	494	2,538	3,000	4,000	
0102-033-6207	Cell Phones	-	2,508	2,600	2,700	
0102-033-6215	Contractual Services	59,004	22,759	52,100	50,000	
0102-033-6217	Vehicle Maintenance	22	35	300	300	
	<b>Total Contractual</b>	<b>59,550</b>	<b>28,579</b>	<b>59,300</b>	<b>58,300</b>	-1.7%
<b>COMMODITIES</b>						
0102-033-6200	Office Supplies	938	1,245	1,500	1,500	
0102-033-6201	Postage	36	50	200	300	
0102-033-6205	Mileage	232	159	500	600	
	<b>Total Commodities</b>	<b>1,206</b>	<b>1,454</b>	<b>2,200</b>	<b>2,400</b>	9.1%
<b>CAPITAL</b>						
0102-033-6585	Computer Software	84,050	150,176	100,550	198,900	
0102-033-6586	Computer Hardware	138,558	252,256	150,000	105,200	
0102-033-6587	Central Computer Supplies	33,634	28,266	37,000	40,000	
	<b>Total Capital</b>	<b>256,242</b>	<b>430,698</b>	<b>287,550</b>	<b>344,100</b>	19.7%
	<b>Department Total</b>	<b>549,345</b>	<b>709,935</b>	<b>644,085</b>	<b>703,120</b>	9.2%

# Ken Com

## Kendall County, FY 2008-09 Budget

### 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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<u>Full Time</u>				
Director	1	1	1	1
Asst. Director	0	0	1	1
Supervisor	3	3	3	3
Telecommunicator	<u>15</u>	<u>17</u>	<u>21</u>	<u>21</u>
<b>Total</b>	19	21	26	26

## Ken Com

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-035-6101	Director	35,427	70,769	77,250	84,568	
0102-035-6105	Assistant Director	-	-	61,656	63,506	
0102-035-6102	Supervisors	155,055	189,925	166,362	161,772	
0102-035-6103	Operators	572,154	590,800	725,357	818,383	
0102-035-6106	Overtime	106,417	94,537	85,000	87,550	
0102-035-6110	Holiday Pay	36,140	37,596	57,000	58,750	
delete	Salary Coordinator		-	-	-	
	<b>Total Personnel</b>	<b>905,193</b>	<b>983,627</b>	<b>1,172,625</b>	<b>1,274,529</b>	<b>8.7%</b>
<b>CONTRACTUAL</b>						
0102-035-6202	Books/Subscriptions	1,077		750	750	
0102-035-6203	Dues/Memberships	460	650	1,000	1,200	
0102-035-6204	Conferences	664	387	1,200	1,500	
0102-035-6114	Training	3,408	4,217	8,300	8,300	
0102-035-6206	Training	2,660	2,838	5,000	6,000	
0102-035-6216	Equipment Maintenance	2,844	5,246	8,000	8,000	
0102-035-6219	Printing/Publications	64	452	1,500	1,500	
0102-035-6227	Telephone	2,283	1,644	2,500	2,500	
0102-035-6236	Equipment Rental		-	-	-	
0102-035-6600	Weather/Satellite Rental	2,762	3,044	3,000		
0102-035-6601	Radio Lines	37,140	39,895	45,000	48,000	
0102-035-6109	Recorder	298	224	1,000	1,000	
	Maintenance - other	-	-	-	-	
	<b>Total Contractual</b>	<b>53,660</b>	<b>58,597</b>	<b>77,250</b>	<b>78,750</b>	<b>1.9%</b>
<b>COMMODITIES</b>						
0102-035-6200	Office Supplies	1,496	2,020	3,000	3,000	
0102-035-6201	Postage	(62)	-	125	250	
0102-035-6205	Mileage	638	1,626	2,000	2,000	
	<b>Total Commodities</b>	<b>2,072</b>	<b>3,646</b>	<b>5,125</b>	<b>5,250</b>	<b>2.4%</b>
<b>OTHER</b>						
0102-035-6602	Leads/Livescan/Alerts	17,482	8,764	16,000	16,000	
0102-035-6603	Employee Screening	1,209	659	750	1,000	
	<b>Total Other</b>	<b>18,691</b>	<b>9,423</b>	<b>16,750</b>	<b>17,000</b>	<b>1.5%</b>
	<b>Department Total</b>	<b>979,616</b>	<b>1,055,293</b>	<b>1,271,750</b>	<b>1,375,529</b>	<b>8.2%</b>

## Soil & Water Conservation District Grant

Kendall County, FY 2008-09 Budget

### 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.

## Soil & Water Conservation District Grant

### Kendall County, FY 2008-09 Budget

<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
0102-036-6215 Contractual Services	14,932	15,379	15,904	<b>16,381</b>	3.0%

		<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b><u>Grant Breakdown</u></b>						
PERSONNEL						
Education Coordinator		11,125	11,459	11,849	12,204	
Total Personnel		11,125	11,459	11,849	12,204	3.0%
CONTRACTUAL						
Workshop		113	116	120	124	
Education Newsletter		113	116	120	124	
Travel		1,060	1,092	1,130	1,164	
Copying		391	402	416	428	
Total Contractual		1,677	1,726	1,786	1,840	3.0%
COMMODITIES						
Education Supplies		1,565	1,612	1,667	1,717	
Soil Stewardship Materials		113	116	120	124	
Office Supplies		226	233	241	248	
Newsletter Postage		-	-	-	-	
Total Commodities		1,904	1,961	2,028	2,089	3.0%
OTHER						
Edu Contest & Awards		226	233	241	248	
Total Other		226	233	241	248	2.9%
Department Total		14,932	15,379	15,904	16,381	3.0%

## Regional Office of Education

Kendall County, FY 2008-09 Budget

### 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.

## Regional Office of Education

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-008-6431	Superintendent Reimb.	48,316	54,719	54,076	56,434	
	PT Truancy Worker	-	-	-	-	
0102-008-6430	Grundy Benefits Reimb.	21,324	-	8,400	8,370	
	Total Personnel	69,640	54,719	62,476	64,804	3.7%
OTHER						
0102-008-6650	Misc. Grundy Reimb.	-	30,064	31,173	29,884	
	Total Other	-	30,064	31,173	29,884	-4.1%
	Department Total	69,640	84,783	93,649	94,688	1.1%

## Board of Review

### Kendall County, FY 2008-09 Budget

**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.

<b>Authorized Personnel Summary</b>				
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<u>Part Time</u>				
Chair	1	1	1	1
Member	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
<b>Total</b>	3	3	3	3



## Board of Review

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
PERSONNEL						
0102-021-6102	Board Members	39,904	40,035	42,850	44,135	
	Total Personnel	39,904	40,035	42,850	44,135	3.0%
COMMODITIES						
0102-021-6200	Office Supplies	1,101	3,027	2,000	2,500	
0102-021-6201	Postage	3,147	1,549	3,000	3,000	
0102-021-6205	Mileage	259	198	1,000	1,000	
	Total Commodities	4,507	4,774	6,000	6,500	8.3%
CONTRACTUAL						
0102-021-6203	Dues	225	-	600	600	
0102-021-6204	Conferences	590	517	2,000	2,000	
0102-021-6209	Legal Publications	930	1,641	2,000	2,000	
0102-021-6215	Contractual Services	-	5,146	25,000	25,000	
	Total Contractual	1,745	7,304	29,600	29,600	0.0%
	Department Total	<u>46,156</u>	<u>52,113</u>	<u>78,450</u>	<u>80,235</u>	2.3%

## Farmland Review Board

Kendall County, FY 2008-09 Budget

### 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.

## Farmland Review Board

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
0102-024-6115	Per Diem	170	170	340	340	
	Total Personnel	170	170	340	340	0.0%
<b>CONTRACTUAL</b>						
0102-024-6209	Publications	49	32	50	100	
	Total Contractual	49	32	50	100	100.0%
<b>COMMODITIES</b>						
0102-024-6205	Mileage	18	24	40	85	
	Total Commodities	18	24	40	85	112.5%
	Department Total	237	226	430	525	22.1%

## Capital Expenditures

### Kendall County, FY 2008-09 Budget

**Description**

Includes all capital expenditures for all General Fund departments.

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
CAPITAL						
0102-100-9101	Facilities Management	43,565	56,577	94,084	373,400	296.9%
0102-100-9102	Building & Zoning	388	-	25,000	500	-98.0%
0102-100-9106	County Clerk	-	-	-	2,822	
0102-100-9107	Election Costs	-	-	-	45,000	
0102-100-9109	Sheriff	139,101	117,498	252,980	141,688	-44.0%
0102-100-9110	Corrections	-	-	-	17,000	
0102-100-9112	EMA	-	-	6,000	0	-100.0%
0102-100-9114	Circuit Court Clerk	-	2,364	-	4,000	
0102-100-9115	Jury Commissions	-	-	-	-	
0102-100-9116	Circuit Court Judge	-	-	-	0	
0102-100-9117	Coroner	-	2,227	-	0	
0102-100-9118	Court Services	-	-	-	0	
0102-100-9119	Public Defender	-	-	-	0	
0102-100-9120	State's Attorney	3,362	5,092	1,220	0	-100.0%
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	0	-100.0%
0102-100-9130	Administrative Services	-	-	-	0	
0102-100-9133	Technology Services	-	-	67,000	0	-100.0%
0102-100-9135	Ken Com	-	-	-	0	
0102-099-6998	Highway	140,975	160,639	-	-	
	Total Capital	<u>327,601</u>	<u>344,847</u>	<u>447,284</u>	<u>584,410</u>	30.7%
	Department Total	<u>327,601</u>	<u>344,847</u>	<u>447,284</u>	<u>584,410</u>	30.7%

## Contingency

### Kendall County, FY 2008-09 Budget

**Description**

Used to stabilize the budget for unforeseen expenditures.

**IL Statute: 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 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
OTHER						
0102-037-6999	Contingency	238,512	91,566	388,636	620,801	59.7%
	Total Other	238,512	91,566	388,636	620,801	
	Department Total	238,512	91,566	388,636	620,801	59.7%

## General Fund Transfers Out

Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
TO DEBT SERVICE:						
	County Debt Service (LOC)	159,832				
0102-038-6315	Court Expansion Debt Svs Transfer			700,000	400,000	
0102-038-6310	County Bldg Debt Svs Transfer	126,499	124,994	118,579	122,066	
	Subtotal (debt service)	286,331	124,994	818,579	522,066	
TO RESERVE FUNDS:						
0102-039-6310	Gen Fund Special Reserve for Tax Appeals	250,000	350,000	350,000	500,000	
0102-039-6310	Capital Improvement Fund			175,000	352,000	
0102-039-6310	Public Safety Capital Improvement Fund			375,000		
	Subtotal (reserve funds)	250,000	350,000	900,000	852,000	
OTHER TRANSFERS:						
0102-039-6310	To Kendall Area Transit Fund				21,500	
	To Economic Development Fund	4,250				
	To HHS for personnel		25,000			
	To Fed Aid Matching for Eldamain Rd Eng		400,000			
	To Highway Fund for personnel		5,000			
	Subtotal (other transfers)	4,250	430,000	0	21,500	
	<b>TOTAL TRANSFERS OUT</b>	<b>540,581</b>	<b>904,994</b>	<b>1,718,579</b>	<b>1,395,566</b>	

OTHER FUNDS TAB

Public Safety Sales Tax Tab

PSSales Tax Tab





## Public Safety Sales Tax Fund

### Kendall County, FY 2008-09 Budget

#### Fund Description

- 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.

#### IL Statute: 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 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		3,275,854	3,184,716	2,732,250	3,363,313	23.1%
<b>REVENUE</b>						
2001-000-1320	Sales Tax	3,571,306	3,809,254	3,805,000	4,478,850	
2001-000-1325	Misc	19,974				
2001-000-1135	Interest Income	142,034	169,009	90,000	80,000	
	<b>Total Revenue</b>	<b>3,733,314</b>	<b>3,978,263</b>	<b>3,895,000</b>	<b>4,558,850</b>	<b>17.0%</b>
<b>CONTRACTUAL</b>						
2002-000-6876	Kane County Juvenile Fund	137,000				
2002-000-6878	Combined Court Services	168,815				
	<b>Total Contractual</b>	<b>305,815</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER</b>						
2002-000-6879	Public Safety Expenses	0				
	Other Expenses	0	11,062			
	<b>Total Other</b>	<b>0</b>	<b>11,062</b>	<b>0</b>	<b>0</b>	
	<b>Total Expenditure</b>	<b>305,815</b>	<b>11,062</b>	<b>0</b>	<b>0</b>	
<b>TRANSFERS OUT</b>						
2002-000-6300	Transfer to General Fund	2,064,403	2,059,228	2,060,000	2,101,200	2.0%
2002-000-6310	Transfer to PS Cap. Projects Fund	225,000	1,000,000		200,000	
2002-000-6875	Transfer to Public Building Commission Lease	1,000,000	1,000,000	1,000,000	1,000,000	
2002-000-6880	Transfer to Jail Add. Debt Srvs.	139,720	188,238	234,988	289,738	
2002-000-6885	Transfer to Court Exp 2007A			600,000	381,060	
	Transfer to Court Exp Series 2008				815,672	
	Transfer to County Debt Service	89,514				
	<b>Total Transfers Out</b>	<b>3,518,637</b>	<b>4,247,466</b>	<b>3,894,988</b>	<b>4,787,670</b>	<b>22.9%</b>
	<b>Revenue over/(under) Expenditure &amp; Transfers Out</b>	<b>(91,138)</b>	<b>(280,265)</b>	<b>13</b>	<b>(228,820)</b>	
	<b>Ending Balance</b>	<b>3,184,716</b>	<b>2,904,451</b>	<b>2,732,263</b>	<b>3,134,493</b>	<b>14.7%</b>

## Geographic Information Systems Tab

# Geographic Information Systems (GIS) Fund

## Kendall County, FY 2008-09 Budget

### Description

- Provide tax maps and various other maps for both the County and private sector.
- The County Board approved an \$18 fee on 8/19/08 to be collected on property filings. \$16 revenue for the GIS Mapping Fund and \$2 revenue for the GIS Recording Fund. Fee was increased from \$9 in 2006 and \$6 prior to 2006.
- Three new salaries are added to GIS Mapping Fund: CAD Specialist (formerly in Mapping Fund, GIS Coordinator (1/3 formerly in GIS Recorder Fund) and newly added GIS Analyst position.



### 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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b><u>Full Time</u></b>				
<b>Supervisor</b>	1	1	1	0
<b>GIS Coordinator</b>	0.66	0.66	0.66	1
<b>Deputy Mapper</b>				1
<b>CAD Specialist II</b>	0	0	0	1
<b>GIS Analyst</b>	0	0	0	1
<b>Total</b>	1.66	1.66	1.66	4

## Geographic Information Systems (GIS) Fund

### Kendall County, FY 2008-09 Budget

<b>Staffing</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
Full time staff in fund	1.66	1.66	1.66	4

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		210,899	182,329	129,553	180,470	39.3%
<b>REVENUE</b>						
5101-000-1320	GIS Receipts	194,120	223,219	120,000	432,000	
5101-000-1530	IDOT GIS Grant	24,849	3,928		0	
	<b>Total Revenue</b>	218,969	227,147	120,000	432,000	260.0%
<b>PERSONNEL</b>						
5102-000-6101	Salaries	68,426	76,893	79,730	209,621	
	<b>Total Personnel</b>	68,426	76,893	79,730	209,621	162.9%
<b>COMMODITIES</b>						
5102-000-6201	Postage			300	300	
5102-000-6537	Plotter supplies			1,333	3,000	
5102-000-6205	Mileage			1,000	1,000	
5102-000-6200	Office Supplies	3,729	202	1,000	1,000	
	<b>Total Commodities</b>	3,729	202	3,633	5,300	45.9%
<b>CONTRACTUAL</b>						
5102-000-5203	Dues and Memberships			500	500	
5102-000-6206	Training			1,667	2,500	
5102-000-6204	Conferences			3,333	3,500	
5102-000-6925	Farms Program			13,333	0	
5102-000-6650	GIS Expenditures	154,740	181,690	15,000	72,500	
5102-000-6926	Aerial Reflight				150,000	
5102-000-6927	IDOT GIS Grant	20,644			0	
	<b>Total Other</b>	175,384	181,690	33,833	229,000	576.9%
	<b>Total Expenditure</b>	247,539	258,785	117,196	443,921	278.8%
<b>Revenue over/(under) Expenditure</b>		(28,570)	(31,638)	2,804	(11,921)	
<b>Ending Balance</b>		182,329	150,690	132,357	168,549	27.3%

## GIS Recording Fund

### Kendall County, FY 2008-09 Budget

#### Fund Description

- Previously, a fee of \$9 (increased from \$3 and \$6 in 2003 and 2006 respectively) was collected on property filings.
- From FY06 to FY08 \$3 resided in the GIS Recording Fund and \$6 was revenue for the GIS Mapping Fund.
- Effective October 2008 a fee of \$18 will be collected on property filings. \$2 will reside in the GIS Recording Fund, \$16 is revenue for the GIS Mapping Fund

#### IL Statute: 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 monies 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.

Staffing	2006	2007	2008	2009
Full time staff in fund	2.33	2.33	2.33	2

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		200,925	160,256	77,227	77,579	0.5%
<b>REVENUE</b>						
3701-000-1320	GIS Receipts	94,888	110,965	110,000	88,500	
	Misc Revenue	-----	-----	-----	-----	
	<b>Total Revenue</b>	94,888	110,965	110,000	88,500	-19.5%
<b>PERSONNEL</b>						
3702-000-6101	Salaries	71,717	75,002	79,472	64,388	-19.0%
	<b>Total Personnel</b>	71,717	75,002	79,472	64,388	
<b>OTHER</b>						
3702-000-6650	GIS Expenditure	63,840	86,503	-----	20,000	
	<b>Total Other</b>	63,840	86,503	0	20,000	
	<b>Total Expenditure</b>	135,557	161,505	79,472	84,388	6.2%
	<b>Revenue over/(under) Expenditure</b>	(40,669)	(50,540)	30,528	4,112	
	<b>Ending Balance</b>	<u>160,256</u>	<u>109,716</u>	<u>107,755</u>	<u>81,691</u>	-24.2%

Levy Funds

Levy Funds Tab





## Health & Human Services Fund

Kendall County, FY 2008-09 Budget



**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>2009</u>
<b><u>Administration</u></b>			
Executive Director			1
Fiscal Director			1
Community Health Administrator			1
Human Services Administrator			1
Admin. Asst. / Exec. Secretary			2
Fiscal Clerk			1
<b>Subtotal</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b><u>Admissions</u></b>			
Admissions Unit Director			1
Case Manager			1
Admissions/Outreach Counselor			1
Admissions Coordinator			1
Community Service Unit Director			1
Weatherization Assessor			1
Outreach Worker			2
Clerk			1
Mental Health Nurse			1
Health Educator			1
Community Service Case Worker			1
PT Outreach Worker			0.5
<b>Subtotal</b>	<b>11.5</b>	<b>11.5</b>	<b>12.5</b>
<b><u>Mental Health</u></b>			
Behavioral Health Unit Director			1
Clinical Unit Director			1
Subs. Abuse Eval Spec.			1
Counselor			6
Behav. Health Secretary			1
<b>Subtotal</b>	<b>11</b>	<b>11</b>	<b>10</b>
<b><u>Public Health Nursing &amp; Environmental Health</u></b>			
Environmental Unit Director			1
Sanitarian			4.75
Associate Sanitarian			1
Environ. Health Secretary			1
Director of Nursing			1
Assistant Director of Nursing			1
Nurse			3
Nutritionist			1
WIC Coordinator			1
TPS/WIC Assistant			2
Clerk			1
PT Inspector (.5 FTE)			0.5
<b>Subtotal</b>	<b>18.25</b>	<b>18.25</b>	<b>18.25</b>
<b><u>Information Services</u></b>			
Support Services Director			1
Records Specialist			1
Clerk			1
PT Evening Records Clerk			0.5
Secretary/ Receptionist			1
PT Receptionist			0.75
<b>Subtotal</b>	<b>5.25</b>	<b>5.25</b>	<b>5.25</b>
<b>Total</b>	<b>53</b>	<b>53</b>	<b>53</b>

## Health & Human Services Fund

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		367,986	451,650	751,652	450,000	-40.1%
REVENUE						
2101-000-1100	Property Taxes	591,603	654,472	706,860	748,404	
2101-000-1105	Protested & Back Taxes					
2101-000-1135	Interest Income			1,200	1,200	
2101-000-1325	Miscellaneous Income	17,112	20,396	8,200	8,200	
2101-000-1400	Women's Health Fair	3,637	3,985	1,500	0	
2101-000-1401	Behavioral Health Counsel Fee	118,176	93,538	140,000	136,000	
2101-000-1402	Septic Inspection Fees	34,865	22,840	20,000	10,000	
2101-000-1403	Restaurant Inspection Fees	129,564	153,220	125,000	130,000	
2101-000-1404	Tanning Fees	1,850	2,000	1,000	1,500	
2101-000-1405	Kendall Co. Well Permit Fee	30,475	16,085	20,000	10,000	
2101-000-1406	Solid Waste Fee	1,341	2,053	2,000	2,000	
2101-000-1407	Groundwater Grant					
2101-000-1408	Solid Waste Grant					
2101-000-1409	West Nile Virus Grant	29,355	13,355	23,408	8,000	
2101-000-1410	Immunization Clinic	25,646	33,883	17,000	30,000	
2101-000-1411	Hepatitis B Shots	55,759	56,142	40,000	65,000	
2101-000-1412	Plat Review Fees	2,150	200	500	1,000	
2101-000-1413	FCM Homeless Service	16,510	29,242	31,900	30,305	
2101-000-1414	Behavioral Health Grants	58,220	94,162	85,479	56,375	
2101-000-1415	Coffee Revenue	1,920	1,666	1,000	1,000	
2101-000-1417	Fox Valley United Way	50,850	63,533		29,640	
2101-000-1418	IDHFS Energy Conservation	106,952	92,852			
2101-000-1419	Consultations					
2101-000-1422	State Grant Health Protection	57,142	74,897	63,201	63,201	
2101-000-1424	State Grant Tobacco	23,738	25,442	27,475	26,925	
2101-000-1425	Title III NEIAA on Aging	6,062	12,341	5,959	7,221	
2101-000-1426	DCFS Counseling	4,014	4,525	1,200	3,300	
2101-000-1427	State Grant FCM	106,500	108,098	109,695	108,857	
2101-000-1428	Non-Community Well Grant	625	675	850	1,000	
2101-000-1429	Public Aid FCM	112,826	141,098	75,000	75,000	
2101-000-1430	Public Aid Immunizations	22,500	27,539	10,000	20,000	
2101-000-1431	W.I.C. Grant	107,400	105,800	109,200	135,100	
2101-000-1432	TB Board Contract	1,200	1,200	1,000	1,000	
2101-000-1433	State Grant CAT Programs	1,668,906	1,244,866	1,377,688	1,430,617	
2101-000-1434	KHA Program Contract	38,968				
2101-000-1435	Flu Clinic	24,659	25,945	15,000	7,500	
2101-000-1436	State Grant Lead Prevention	476	502			
2101-000-1440	Uncollectibles					
2101-000-1441	Radon Test Kit Fees	224	110	10,000	10,000	
2101-000-1443	Bioterrorism Grant	68,235	35,451	55,450	80,242	
2101-000-1444	Menopause Grant	7,354				
2101-000-1445	Vision/Hearing Screening	48				
2101-000-1446	IL Viol. Prot. Grant Fiscal Agent	19,500	19,500	19,500	19,500	
2101-000-1447	Facility Utilization Contract	9,746	19,564	19,400	19,400	
2101-000-1448	Teen Parent Services	44,900	30,500	30,900	35,640	
2101-000-1449	Donated Vaccines	88,758	183,952	90,000	180,000	
2101-000-1450	Earned Interest	1,378	1,249			
	W.I.C. Supplemental Nutrition	227,540	290,619	275,000	290,000	
	TANF Grant	4,707				
	First Offender - Behavioral	4,935	6,230			
	Pandemic Flu	17,500	28,588			
	CRI Grant	37,605	37,565			
	IACC/Comed Rate Relief		7,016			
	<b>Total Revenue</b>	<b>3,983,431</b>	<b>3,786,896</b>	<b>3,521,565</b>	<b>3,783,127</b>	<b>7.4%</b>

# Health & Human Services Fund

Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
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## Health & Human Services Fund

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>PERSONNEL</b>						
2102-000-6101	Administration	327,416	383,865	395,872	409,728	
2102-000-6102	Admissions Services Unit	369,346	474,913	477,589	533,404	
2102-000-6103	Behavioral Health Unit	466,156	483,395	492,281	454,169	
2102-000-6104	Public Health Unit	702,553	716,165	758,120	787,090	
2102-000-6105	Information Services	221,528	139,105	153,935	159,445	
2102-000-6106	Overtime				2,500	
	<b>Total Personnel</b>	<b>2,086,999</b>	<b>2,197,443</b>	<b>2,277,797</b>	<b>2,346,336</b>	<b>3.0%</b>
<b>CONTRACTUAL</b>						
2102-000-6203	Dues/Subscriptions	6,802	6,997	7,490	8,015	
2102-000-6204	Conferences & Training	13,561	30,192	21,800	22,950	
2102-000-6215	Contractual Services	82,536	88,366	122,390	206,290	
2102-000-6217	Vehicle Maintenance	2,383	155	500	250	
2102-000-6219	Printing & Publications	20,275	13,210	12,950	16,600	
2102-000-6227	Telephone	8,865	10,815	12,000	11,390	
2102-000-6561	Personnel Advertising	449	415	2,450	3,250	
2102-000-6779	Title III E Caregiver Support		100			
2102-000-6781	Direct Client Assistance	1,561,690	1,128,020	1,153,215	1,197,800	
2102-000-6782	Countywide Crisis Intervention					
2102-000-6783	Children's Program		480			
2102-000-6790	Solid Waste	353	2,525	3,000	3,000	
2102-000-6791	Building Maintenance			5,000	5,000	
2102-000-6796	Contracts			500	500	
	Supplemental Food Coupons	227,540	290,619	275,000	290,000	
	Homeless expense	1,719				
	Utilities - Non-Telephone					
	Facility Consolidation	2,594	1,376			
	<b>Total Contractual</b>	<b>1,928,767</b>	<b>1,573,270</b>	<b>1,616,295</b>	<b>1,765,045</b>	<b>9.2%</b>
<b>COMMODITIES</b>						
2102-000-6201	Postage	8,067	9,768	9,540	9,360	
2102-000-6205	Mileage	29,637	30,927	34,135	45,000	
2102-000-6775	Non-Medical Supplies	52,428	28,130	28,767	29,300	
2102-000-6776	Medical Supplies	15,197	5,651	22,400	16,700	
2102-000-6777	Community Education Supplies	5,192	9,129	10,750	10,750	
2102-000-6789	Hepatitis B Vaccine	41,876	43,719	24,000	41,600	
2102-000-6793	Psychological Testing Material	940	1,202	2,000	2,000	
2102-000-6794	Vaccines	83,830	142,142	90,000	180,000	
	<b>Total Commodities</b>	<b>237,167</b>	<b>270,668</b>	<b>221,592</b>	<b>334,710</b>	<b>51.0%</b>
<b>CAPITAL</b>						
2102-000-6778	Non-Medical Equipment					
2102-000-9999	Capital Expenditures	45,747	21,717	39,225	39,830	
	<b>Total Capital</b>	<b>45,747</b>	<b>21,717</b>	<b>39,225</b>	<b>39,830</b>	<b>1.5%</b>

# Health & Human Services Fund

Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
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## Health & Human Services Fund

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
OTHER						
2102-000-6784	Refunds	1,300	6,376		1,000	
2102-000-6785	Uncollectibles					
2102-000-6786	IL Viol. Prot. Grant Fiscal Agent	19,497	19,500	19,500	19,500	
2102-000-6787	IPLAN	7,000		2,500	2,500	
2102-000-6795	West Nile Grant Reimbursement Principal Payments Interest Payments					
	Total Other	27,797	25,876	22,000	23,000	4.5%
	Total Expenditure	4,326,477	4,088,974	4,176,909	4,508,921	7.9%
	<b>Revenue over/(under) Expenditure</b>	(343,046)	(302,078)	(655,344)	(725,794)	
TRANSFERS IN						
2101-000-1416	708 Fund Transfer	534,526	608,500	678,478	730,114	
2101-000-1420	Solid Waste Transfer					
2101-000-1437	Senior Citizens Fund Transfer	59,000	63,250	63,250	63,250	
2101-000-1438	GF Transfer		25,000			
	Total Transfers In	593,526	696,750	741,728	793,364	7.0%
TRANSFERS OUT						
2102-000-6780	Administrative Rent	153,750	157,594	161,534	165,572	
2102-000-6792	Insurance Reimbursement	13,066	13,589	13,719	13,600	
		166,816	171,183	175,253	179,172	
	<b>Ending Balance</b>	451,650	675,139	662,783	338,398	-48.9%

**Health & Human Services Fund**

**Kendall County, FY 2008-09 Budget**

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
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## Community 708 Mental Health Board Fund

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		1,562	2,029	2,029	2,779	37.0%
<b>REVENUE</b>						
0501-000-1100	Current Tax	669,793	741,388	817,282	893,114	9.3%
0501-000-1105	Protested & Back Tax				0	
0501-000-1135	Interest	1,561	1,415			
	<b>Total Revenue</b>	671,354	742,803	817,282	893,114	9.3%
<b>CONTRACTUAL</b>						
	Agency Grants					
0502-000-6661	Family Counseling	3,034	2,500	3,919	3,000	
0502-000-6662	Youth Service Board	10,411	12,750	14,698	17,000	
0502-000-6663	AID	22,489	23,000	25,557	25,000	
0502-000-6664	Open Door	34,626	38,000	39,275	41,000	
0502-000-6665	Mutual Ground	19,019	21,000	21,556	30,000	
0502-000-6667	Operating Expense	350	322	750	1,000	
0502-000-6668	Fox Valley Family YMCA	4,326	4,500	5,471	7,500	
0502-000-6669	CASA Kendall County	4,326	4,500	5,471	5,500	
0502-000-6670	Suicide Prevention Services	9,516	10,000	11,840	7,000	
0502-000-6672	Aunt Martha's	9,993	2,000	3,919	6,000	
0502-000-6673	Senior Services		3,500	4,980	6,000	
0502-000-6675	Community Counseling	7,429				
0502-000-6676	Fox Valley Hospice	4,326	3,500	3,919	3,000	
0502-000-6678	Education Services Network	1,324	1,500	1,470	1,000	
0502-000-6679	Day One Network	5,192	5,000	5,880	5,000	
0502-000-6680	NAMI		1,500	1,960		
	<b>Total Contractual</b>	136,361	133,572	150,665	158,000	4.9%
	<b>Total Expenditure</b>	136,361	133,572	150,665	158,000	4.9%
	<b>Revenue over/(under) Expenditure</b>	534,993	609,231	666,617	735,114	
<b>TRANSFERS OUT</b>						
0502-000-6660	Transfer to HHS	534,526	608,500	660,737	730,114	
0502-000-6681	Court Services			5,880	5,000	
	<b>Total Transfers Out</b>	534,526	608,500	666,617	735,114	
<b>Ending Balance</b>		2,029	2,760	2,029	2,779	37.0%



## Social Services for Senior Citizens Fund

### Kendall County, FY 2008-09 Budget

#### Description of Fund:

- Voter referendum approved a property tax rate up to .25% to aid senior independence
- Voter referendum approved a "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 public para-transit service in Kendall County.

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2007-08</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		1,317	5,550	18,533	42,000	
<b>REVENUE</b>						
0601-000-1100	Current Tax	242,967	265,882	288,000	318,000	
0601-000-1105	Protested & Back Tax	566	508			
	<b>Total Revenue</b>	<b>243,533</b>	<b>266,390</b>	<b>288,000</b>	<b>318,000</b>	<b>10.4%</b>
<b>CONTRACTUAL</b>						
	Program Expenses Budgeted			268,000	300,000	11.9%
	Allocations:					
0602-000-6668	Fox Valley YMCA	2,500	3,000	3,000		
0602-000-6677	Visiting Nurses Association	2,000	2,000	2,000		
0602-000-6686	Prairie State Legal Services	8,800	8,400	8,400		
0602-000-6688	Salvation Army Golden Diners	25,000	0	17,100		
0602-000-6689	Fox Valley Older Adults	25,000	52,000	52,000		
0602-000-6690	Senior Services Assoc., Inc.	112,000	117,250	117,250		
0602-000-6691	CNN	5,000	5,000	5,000		
	<b>Total Contractual</b>	<b>180,300</b>	<b>187,650</b>	<b>204,750</b>	<b>300,000</b>	<b>46.5%</b>
	<b>Total Expenditure</b>	<b>180,300</b>	<b>187,650</b>	<b>204,750</b>	<b>300,000</b>	
	<b>Revenue over/(under) Expenditure</b>	<b>63,233</b>	<b>78,740</b>	<b>83,250</b>	<b>18,000</b>	
<b>TRANSFERS OUT</b>						
	Transfer to KAT (transit)				60,000	
0602-000-6660	Transfer to HHS	59,000	63,250	63,250	0	
	<b>Total Transfers Out</b>	<b>59,000</b>	<b>63,250</b>	<b>63,250</b>	<b>60,000</b>	
<b>Ending Balance</b>		<b>5,550</b>	<b>21,040</b>	<b>38,533</b>	<b>0</b>	<b>-100.0%</b>

## Extension Education Service Fund

### Kendall County, FY 2008-09 Budget

#### Fund Description

- Extension educational programs are offered in four broad areas:
  1. 4-H Youth Development
  2. Family and Consumer Sciences
  3. Community Development
  4. Agricultural and Natural Resources
- The County Board approves a special levy to help fund the Extension Office's activities.
- In 1987, the voters of Kendall County supported a referendum to establish a maximum rate of 2.5%.
- The amount to be so appropriated by the County Board may be reduced by the total of any private gifts or grants specifically made to support the county extension programs.

#### IL Statute: 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 education tax of the county for the extension educational program in the county. The State allocates matching dollars annually.

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		250	388	388	388	0.0%
REVENUE						
0801-000-1100	Current Tax	150,029	163,622	167,500	173,730	
0801-000-1135	Interest	350	312			
	Total Revenue	150,379	163,934	167,500	173,730	3.7%
OTHER						
0802-000-6700	Tax Distribution	150,241	162,000	167,500	173,730	
	Total Other	150,241	162,000	167,500	173,730	
	Total Expenditure	150,241	162,000	167,500	173,730	3.7%
<b>Revenue over/(under) Expenditure</b>		138	1,934	0	0	
<b>Ending Balance</b>		388	2,322	388	388	0.0%

# County Highway Fund

**Kendall County, FY 2008-09 Budget**

**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".

### Authorized Personnel Summary

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b><u>Full Time</u></b>				
<b>Engineer</b>	1	1	1	1
<b>Asst. Engineer</b>	1	1	1	1
<b>Civil Engineer</b>	1	1	1	1
<b>Foreman</b>	1	1	1	1
<b>Maintenance</b>	7	7	8	8
<b>Admin. Asst.</b>	1	1	1	1
<b>Total</b>	12	12	13	13

## County Highway Fund

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		29,110	40,566	25,320	200,000	689.9%
<b>REVENUE</b>						
1201-000-1100	Current Tax	754,309	800,190	1,250,000	1,400,000	12.0%
1201-000-1105	Protested & Back Tax					
1201-000-1325	Miscellaneous Income	137,286	183,619	30,000	75,000	150.0%
1201-000-1373	Overweight Permits			100,000	55,000	-45.0%
1201-000-1371	Federal Salary Reimb.	44,987	47,000	48,400	49,600	2.5%
1201-000-1372	Other Governments Reimb.					
1201-000-1374	Twp. Engineering Income	26,437	33,571	30,000	35,000	16.7%
1201-000-1135	Interest	1,757	1,528		2,500	
???	<b>Subdivision Inspection Fees</b>				20,000	
	<b>Total Revenue</b>	<b>964,776</b>	<b>1,065,908</b>	<b>1,458,400</b>	<b>1,637,100</b>	<b>12.3%</b>
<b>PERSONNEL</b>						
1202-000-6101	Superintendent	91,293	92,142	95,410	97,775	2.5%
1202-000-6102	Other	481,924	521,211	590,180	610,000	3.4%
1202-000-6105	Temporary	23,482	32,690	30,000	50,000	66.7%
1202-000-6106	Overtime	21,510	32,682	35,000	40,000	14.3%
	<b>Total Personnel</b>	<b>618,209</b>	<b>678,725</b>	<b>750,590</b>	<b>797,775</b>	<b>6.3%</b>
<b>CONTRACTUAL</b>						
1202-000-6203	Dues/Conferences	2,802	3,166	4,000	4,000	0.0%
1202-000-6207	Mobile Telephones	1,933	2,322	2,500	2,500	0.0%
1202-000-6216	Equipment Maintenance	54,100	55,702	50,000	60,000	20.0%
1202-000-6251	Utilities	100		1,000	1,000	0.0%
1202-000-6720	Building & Grounds Maint.	15,881	3,507	125,000	235,000	88.0%
1202-000-6721	Street Lights Maint.	15,857	35,937	15,000	18,000	20.0%
1202-000-6723	Pavement & Striping	29,169	28,554	30,000	28,000	-6.7%
1202-000-6726	Traffic Signal Maintenance		1,240	25,000	25,000	0.0%
1202-000-6727	Road & Bridge Maintenance			25,000	25,000	0.0%
	<b>Total Contractual</b>	<b>119,842</b>	<b>130,428</b>	<b>277,500</b>	<b>398,500</b>	<b>43.6%</b>
<b>COMMODITIES</b>						
1202-000-6200	Office Supplies	2,445	2,477	2,500	2,500	0.0%
1202-000-6201	Postage	1,147	1,152	1,500	1,500	0.0%
1202-000-6205	Mileage	4,430	4,285	5,000	5,000	0.0%
1202-000-6217	Gasoline/Oil	64,346	73,119	80,000	125,000	56.3%
1202-000-6240	Clothing Allowance	1,400	1,400	1,600	1,600	0.0%
1202-000-6722	Highway Maint. Materials	108,528	123,629	150,000	300,000	100.0%
1202-000-6724	Sign Supplies	29,246	38,278	35,000	25,000	-28.6%
1202-000-6725	Engineering Supplies	3,727	2,432	5,000	5,000	0.0%
	<b>Total Commodities</b>	<b>215,269</b>	<b>246,772</b>	<b>280,600</b>	<b>465,600</b>	<b>65.9%</b>

## County Highway Fund

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		29,110	40,566	25,320	200,000	689.9%
CAPITAL						
1202-000-9999	Capital Equipment	_____	_____	150,000	175,000	16.7%
	Total Capital Equipment	0	0	150,000	175,000	16.7%
	Total Expenditure	953,320	1,055,925	1,458,690	1,836,875	25.9%
	<b>Revenue over/(under) Expenditure</b>	11,456	9,983	(290)	(199,775)	
TRANSFERS IN						
1201-000-1300	Transfer from General Fund	_____	5,000	_____	_____	
	Total Transfers In	0	5,000	0	0	
<b>Ending Balance</b>		<u>40,566</u>	<u>55,549</u>	<u>25,030</u>	<u>225</u>	-99.1%

## County Bridge Fund

### Kendall County, FY 2008-09 Budget

**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 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		828,678	139,208	531,979	159,818	-69.7%
<b>REVENUE</b>						
1301-000-1100	Current Tax	496,519	575,221	600,000	600,000	0.0%
1301-000-1105	Protested & Back Tax					
1301-000-1325	Miscellaneous Income			600,000	400,000	-33.3%
1301-000-1380	Township Reimbursement		7,778	25,000	27,500	10.0%
1301-000-1381	State Twp. Bridge Program				200,000	
1301-000-1382	ICC Reimbursements					
1301-000-1135	Interest Income	1,157	1,098			
	Other Income	94,158	91,699			
	<b>Total Revenue</b>	591,833	675,797	1,225,000	1,227,500	0.2%
<b>CAPITAL</b>						
1302-000-6735	Construction of Bridges	1,283,864	299,214	1,550,000	750,000	-51.6%
1302-000-6736	Twp. Bridge Program	13,676	15,331	135,000	265,000	96.3%
	<b>Total Capital</b>	1,297,540	314,544	1,685,000	1,015,000	-39.8%
	<b>Total Expenditure</b>	1,297,540	314,544	1,685,000	1,015,000	-39.8%
	<b>Revenue over/(under) Expenditure</b>	(705,707)	361,253	(460,000)	212,500	-146.2%
<b>TRANSFERS IN</b>						
	Transfer from Township Bridge	16,237	12,265			
	<b>Total Transfers In</b>	16,237	12,265	0	0	
<b>TRANSFERS OUT</b>						
	Transfer to Operating					
	<b>Total Transfers Out</b>	0	0	0	0	
	<b>Ending Balance</b>	139,208	512,726	71,979	372,318	136.1%

## Federal Aid Matching Fund

### Kendall County, FY 2008-09 Budget

#### 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 by these revenues.

#### IL Statute: 605 ILCS 5/5-603

For the purposed 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 monies 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 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		(101,399)	(41,481)	458,518	213,746	-53.4%
<b>REVENUE</b>						
1401-000-1100	Current Tax	348,625	350,237	1,000	6,840	584.0%
1401-000-1105	Protested & Back Tax					
1401-000-1325	Miscellaneous Income	209,188	53,690			
	Restricted Funds					
1401-000-1135	Interest Income	812	669		500	
	Federal Revenue	<u>577,115</u>	<u>        </u>	<u>        </u>		
	<b>Total Revenue</b>	1,135,740	404,596	1,000	7,340	634.0%
<b>CAPITAL</b>						
1402-000-6740	Road Construction	226,514	164,530			
1402-000-6741	Right of Way Acquisition	59,887	135,246			
	Little Rock Road	721,394				
	Traffic Lights					
	<b>Total Capital</b>	1,007,795	299,776	0	0	
<b>OTHER</b>						
1402-000-6742	Engineering Fees	<u>68,027</u>	<u>48,924</u>	<u>300,000</u>	<u>200,000</u>	-33.3%
	<b>Total Other</b>	68,027	48,924	300,000	200,000	-33.3%
	<b>Total Expenditure</b>	1,075,822	348,700	300,000	200,000	-33.3%
	<b>Revenue over/(under) Expenditure</b>	59,918	55,896	(299,000)	(192,660)	-35.6%
<b>TRANSFERS IN</b>						
1401-000-1300	General Fund Transfer In		400,000			
1401-000-1305	Transfers In					
	<b>Total Transfers In</b>	0	400,000	0	0	
<b>TRANSFERS</b>						
1402-000-6701	Transfers Out					
	<b>Total Transfers Out</b>	0	0	0	0	
<b>Ending Balance</b>		<u>(41,481)</u>	<u>414,415</u>	<u>159,518</u>	<u>21,086</u>	-86.8%

## IMRF & Social Security Fund

### Kendall County, FY 2008-09 Budget

#### 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, employee payroll deductions and 1/3 of the Personal Property Replacement Tax.
- Currently this fund is established as a pay-as-you-go with less than 1% reserve.

#### IL Statute: 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 program that provide income protection to members and their beneficiaries on behalf of participating employers...

#### IL Statute: 40 ILCS 5/7-107

...having power... 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 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		175,705	202,310	385,610	500,000	29.7%
<b>REVENUE</b>						
0901-000-1100	IMRF Current Tax	1,618,457	1,797,235	1,950,000	1,978,024	
0901-000-1105	Protested & Back Tax					
0901-000-1110	Personal Property Repl. Tax	178,340	210,916	175,000	185,000	
0901-000-1135	Interest Income	5,779	5,535	2,000	2,000	
0901-000-1360	Soc. Sec. Current Tax	862,039	1,101,865	1,150,000	1,183,973	
0901-000-1361	Employee Contributions	1,713,728	1,864,365	2,070,000	2,200,000	
	<b>Total Revenue</b>	4,378,343	4,979,916	5,347,000	5,548,997	3.8%
<b>PERSONNEL</b>						
0902-000-6705	Remitted to IMRF	2,363,784	2,517,182	2,970,000	3,025,000	
0902-000-6706	Remitted to Social Security	2,005,565	2,138,253	2,470,000	2,575,000	
0902-000-6707	Other					
	<b>Total Personnel</b>	4,369,349	4,655,435	5,440,000	5,600,000	
	<b>Total Expenditure</b>	4,369,349	4,655,435	5,440,000	5,600,000	2.9%
	<b>Revenue over/(under) Expenditure</b>	8,994	324,481	(93,000)	(51,003)	
<b>TRANSFERS IN</b>						
0901-000-1362	Transfer from COPS Grant (Reimb).	0				
0901-000-1345	Transfer from Forest Preserve	7,655	13,800	19,700		
0901-000-1346	Transfer from Animal Control	9,956	17,578	10,300	13,000	
	Transfer from Veteran's Asst.		16,608	25,000	29,000	
	<b>Total Transfers In</b>	17,611	47,986	55,000	42,000	
<b>Ending Balance</b>		202,310	574,776	347,610	490,997	41.2%



## Liability Insurance Fund

### Kendall County, FY 2008-09 Budget

#### Fund Description

- This special levy fund is used to generate revenues for and to track expenditures related to the County's comprehensive liability insurance coverage and deductibles. This fund has no statutory regulation.

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		116,397	192,491	183,174	241,780	32.0%
<b>REVENUE</b>						
1001-000-1100	Current Tax	657,103	662,137	672,000	665,735	-0.9%
1001-000-1135	Interest	1,531	1,264	1,200		
1001-000-1325	Other Revenue	33,707	13,704			
	<b>Total Revenue</b>	692,341	677,105	673,200	665,735	-1.1%
<b>CONTRACTUAL</b>						
1002-000-6650	Other Exp. & Deductibles	49,803	24,096	80,000	80,000	
1002-000-6710	Premiums	591,023	606,902	620,000	685,505	
1002-000-6711	Judges Liab. Insurance	1,366	0	0		
	<b>Total Contractual</b>	642,192	630,998	700,000	765,505	9.4%
	<b>Total Expenditure</b>	642,192	630,998	700,000	765,505	
	<b>Revenue over/(under) Expenditure</b>	50,149	46,107	(26,800)	(99,770)	
<b>TRANSFERS IN</b>						
1001-000-1340	Transfer from HHS (Reimb.)	13,066	13,589	13,719	13,600	
8902-000-6989	Transfer from VAC				2,500	
1001-000-1345	Transfer from Forest Preserve (Reimb.)	12,879	13,394	13,395	13,395	
	<b>Total Transfers In</b>	25,945	26,983	27,114	29,495	
<b>Ending Balance</b>		192,491	265,581	183,488	171,505	-6.5%

## Tuberculosis Fund

### Kendall County, FY2008-09 Budget

#### 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.

#### IL Statute: 70 ILCS 920/5

The board shall have the power to establish and maintain a tuberculosis sanitarium, and branches, dispensaries, and other auxiliary institutions connected with the same, within the limits of the tuberculosis sanitarium district, for the use and benefit of the inhabitants thereof, for the treatment and care of persons afflicted with tuberculosis.

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		15,513	8,862	(1,538)	4,500	-392.6%
<b>REVENUE</b>						
0701-000-1100	Current Tax	6,306	5,120	5,000	13,680	173.6%
0701-000-1105	Protested & Back Tax					
	Interest Income	15	10			
	<b>Total Revenue</b>	<u>6,321</u>	<u>5,130</u>	<u>5,000</u>	<u>13,680</u>	<u>173.6%</u>
<b>CONTRACTUAL</b>						
0702-000-6695	Services	12,572	10,077	15,000	15,450	3.0%
0702-000-6696	Secretarial Services	400	400	400	420	5.0%
	<b>Total Contractual</b>	<u>12,972</u>	<u>10,477</u>	<u>15,400</u>	<u>15,870</u>	
	<b>Total Expenditure</b>	<u>12,972</u>	<u>10,477</u>	<u>15,400</u>	<u>15,870</u>	<u>3.1%</u>
	<b>Revenue over/(under) Expenditure</b>	(6,651)	(5,347)	(10,400)	(2,190)	
<b>TRANSFERS OUT</b>						
0702-000-6950	Transfers					
	<b>Total Transfers Out</b>	0	0	0	0	
<b>Ending Balance</b>		<u><u>8,862</u></u>	<u><u>3,515</u></u>	<u><u>(11,938)</u></u>	<u><u>2,310</u></u>	<u><u>-119.3%</u></u>

## Public Building Commission Lease Fund

Kendall County, FY 2008-09 Budget

### Partial Debt Service Schedule (beg. FY08)

Due Date	1993 Lease Revised 2003	1998 Lease Revised 2006	1995 Lease Revised 2006	Debt Service
11/1/2008	1,741,000	364,000	136,000	<b>2,241,000</b>
11/1/2009	1,849,000	367,000	139,000	<b>2,355,000</b>
11/1/2010	1,427,000	1,028,000		<b>2,455,000</b>
11/1/2011		2,744,000		<b>2,744,000</b>
11/1/2012		2,867,000		<b>2,867,000</b>
11/1/2013		180,000		<b>180,000</b>
11/1/2014		183,000		<b>183,000</b>
11/1/2015		180,000		<b>180,000</b>
<b>Totals</b>	<b>5,017,000</b>	<b>7,913,000</b>	<b>275,000</b>	<b>13,205,000</b>

## Public Building Commission Lease Fund

### Kendall County, FY 2008-09 Budget

#### 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).

#### 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.

#### IL Statute: 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 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		27,936	18,327	23,327	15,000	-35.7%
<b>REVENUE</b>						
1101-000-1100	Property Taxes	1,343,792	1,145,323	1,241,000	1,355,000	
1101-000-1105	Protested & Back Taxes	0				
1101-000-1135	Interest Income	18,414	12,469	5,000	3,500	
1101-000-1140	Public Safety Sales Tax	0	0	0		
1101-000-1325	Other Revenue	0				
	Total Revenue	1,362,206	1,157,792	1,246,000	1,358,500	9.0%
<b>OTHER</b>						
1102-000-6650	Other Expenses	0	0	0		
1102-000-6715	Lease of Building	2,354,795	2,000,000	2,241,000	2,355,000	
	Total Other	2,354,795	2,000,000	2,241,000	2,355,000	
	Total Expenditure	2,354,795	2,000,000	2,241,000	2,355,000	5.1%
	<b>Revenue over/(under) Expenditure</b>	(992,589)	(842,208)	(995,000)	(996,500)	
<b>TRANSFERS IN</b>						
1102-000-6300	Transfer from Operating	1,000,000	1,000,000	1,000,000	1,000,000	
	Total Transfers In	1,000,000	1,000,000	1,000,000	1,000,000	
<b>TRANSFERS OUT</b>						
	Transfers to Operating	17,020	13,472			
	Total Transfers Out	17,020	13,472	0	0	
	<b>Ending Balance</b>	18,327	162,647	28,327	18,500	-34.7%

## Veterans Assistance Commission Fund

### Kendall County, FY 2008-09 Budget

#### Fund Description

- New Fund FY 2007

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		NA	0	150	6,790	4426.7%
<b>REVENUE</b>						
8901-000-1100	Tax Levy Revenue		493,410	303,331	348,223	
8901-000-1135	Interest Income		942			
8901-000-1320	Other Revenue					
	Reimbursement		464			
	<b>Total Revenue</b>	NA	494,816	303,331	348,223	14.8%
<b>PERSONNEL</b>						
8902-000-6101	Superintendent		43,010	44,015	45,335	
8902-000-6102	Office Administrator		33,846	34,765	35,808	
8902-000-6103	Salaries - Assistant		6,231	36,000	37,080	
8902-000-6105	Salaries - Drivers & PT		11,844	30,000	40,000	
8902-000-6979	Bonding Superintendent			250	250	
	<b>Total Personnel</b>		94,931	145,030	158,473	
<b>CONTRACTUAL</b>						
8902-000-6970	Advertising		5,910	3,500	3,500	
8902-000-6207	Cell Phones			1,000		
8902-000-6971	Contingency Vehicle Rental		21			
8902-000-6300	County Reimbursement					
8902-000-6216	Equipment Maintenance		474	2,000	3,000	
8902-000-6983	Lodging & Meal Allowance		2,610	3,500	6,000	
8902-000-6204	Meetings & Conferences			1,500	1,800	
8902-000-6219	Printing		1,129			
8902-000-6215	Professional Services		4,777	7,500	3,000	
8902-000-6203	Report Fees/Membership		220	500	350	
8902-000-6206	Training Registration Fees		517	1,000	1,200	
8902-000-6205	Transportation/Mileage			1,000	1,800	
8902-000-6984	Travel		1,476	4,000	3,000	
8902-000-6217	VAC Vehicle Fuel		582	8,200	18,000	
8902-000-6990	VAC Vehicle Payment					
8902-000-6973	VAC Vehicle Insurance			3,600	3,600	
8902-000-6974	VAC Vehicle I-Pass		266	500	500	
8902-000-6975	VAC Vehicle Maintenance		2,871	5,000	6,500	
	Publications					
	Contractual Services					
	Continuing Education		750			
	Credit Card		291			
	<b>Total Contractual</b>		21,894	42,800	52,250	

## Veterans Assistance Commission Fund

### Kendall County, FY 2008-09 Budget

#### Fund Description

- New Fund FY 2007

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>COMMODITIES</b>						
8902-000-6200	Office Supplies		3,606	2,500	3,000	
8902-000-6201	Postage		562	1		
	Mileage					
	Gas					
	<b>Total Commodities</b>		4,168	2,501	3,000	
<b>CAPITAL</b>						
8902-000-6231	Computers/Peripherals		13,667	3,000	2,000	
8902-000-6977	Equipment & Furniture		12,534	3,000	500	
8902-000-6978	VAC Vehicle Purchases		70,473			
	<b>Total Capital</b>		96,674	6,000	2,500	
<b>OTHER</b>						
8902-000-6595	Veterans Assistance		57,256	50,000	75,000	
8902-000-6976	Building Fund			5,000		
8902-000-6596	Court Settlement					
	<b>Total Other</b>		57,256	55,000	75,000	
	<b>Total Expenditures</b>	NA	274,923	251,331	291,223	15.9%
	<b>Revenues over (Expenses)</b>		219,893	52,000	57,000	
<b>TRANSFERS OUT</b>						
8902-000-6985	To IMRF for FICA			11,000	13,000	
8902-000-6987	To IMRF for Retirement			13,000	16,000	
8902-000-6988	To GF for Unemployment Insurance			3,000	3,000	
8902-000-6989	To Liability Fund for Workers Compensation			2,500	2,500	
8902-000-6986	To GF for Dental/Medical Insurance			22,500	22,500	
	Transfer to General Fund		22,132			
	Transfer to IMRF		16,608			
	<b>Total Transfers Out</b>	NA	38,740	52,000	57,000	
	<b>Ending Balance</b>		181,155	150	6,790	4426.7%

Special Department Funds Tab





## Economic Development Fund

### Kendall County, FY 2008-09 Budget

#### Fund Description

- This fund tracks the economic activity that is supported by the County
- Revenue is the income generated from the Revolving Loan Fund.

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		837	5,871	6,121	2,195	-64.1%
<b>REVENUE</b>						
0201-000-1350	Municipal Contribution					
	<b>Total Revenue</b>	0	0	0	0	
<b>PERSONNEL</b>						
0202-000-6101	Director					
0202-000-6102	Other					
0202-000-6106	Overtime					
	<b>Total Personnel</b>	0	0	0	0	
<b>CONTRACTUAL</b>						
0202-000-6151	Contractual Recorder					
0202-000-6202	Books/Subscriptions					
0202-000-6203	Dues/Memberships	3,105	3,505	3,350	4,000	
0202-000-6204	Conferences	55	25	300	300	
0202-000-6209	Legal Notices				5	
0202-000-6215	Consulting Fees					
0202-000-6219	Publications/Brochures					
0202-000-6561	Advertising/Publicity			200	200	
	<b>Total Contractual</b>	3,160	3,530	3,850	4,505	
<b>COMMODITIES</b>						
0202-000-6200	Office Supplies			50		
0202-000-6201	Postage					
0202-000-6205	Mileage	56	21	100	100	
	<b>Total Commodities</b>	56	21	150	100	
	<b>Total Expenditure</b>	3,216	3,551	4,000	4,605	15.1%
	<b>Revenue over/(under) Expenditure</b>	(3,216)	(3,551)	(4,000)	(4,605)	
<b>TRANSFERS IN</b>						
0201-000-1351	REDC Transfer	4,000	4,000	4,000	5,000	
0201-000-1300	Transfer from General Fund	4,250				
	<b>Total Transfers In</b>	8,250	4,000	4,000	5,000	
<b>Ending Balance</b>		<u>5,871</u>	<u>6,320</u>	<u>6,121</u>	<u>2,590</u>	-57.7%

## Revolving Loan Fund

### Kendall County, FY 2008-09 Budget

#### Fund Description

- The Revolving Fund, commonly called the Revolving Loan Fund, works in conjunction with local banks to provide low interest loans to local businesses for job creation.
- The Revolving Fund is funded by The Illinois Department of Commerce and Economic Development which receives federal dollars from the United States Department of Housing and Urban Development (HUD).

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		2,406,425	2,517,149	2,638,054	2,556,198	-3.1%
<b>REVENUE</b>						
0301-000-1135	Interest Income	108,762	120,785	100,000	58,000	
0301-000-1355	EDC Surplus	0				
0301-000-1356	Federal Grants	0				
0301-000-1357	City of Plano IL	0				
0301-000-1358	Humidors by AROL	3,058	2,902	10,105	0	
0301-000-1359	The Custard Cup	2,924	5,514	12,800	12,800	
	<b>Total Revenue</b>	114,744	129,201	122,905	70,800	-42.4%
<b>OTHER</b>						
0302-000-6640	Approved Program Loans					
0302-000-6641	Bank Charges	0				
0302-000-6642	Grant Administration	20				
0302-000-6644	Close Out Paid Loans	0				
	<b>Total Other</b>	20	0	0	0	
	<b>Total Expenditure</b>	20	0	0	0	
	<b>Revenue over/(under) Expenditure</b>	114,724	129,201	122,905	70,800	
<b>TRANSFERS OUT</b>						
0302-000-6310	EDC Fund Transfer	4,000	4,000	4,000	5,000	
0302-000-6643	General Fund Transfer	0				
	<b>Total Transfers Out</b>	4,000	4,000	4,000	5,000	
<b>Ending Balance</b>		2,517,149	2,642,350	2,756,959	2,621,998	-4.9%

## PBZ Hearing Officer Fund

### Kendall County, FY 2008-09 Budget

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		1,968	1,161	1,761	(1,500)	-185.2%
<b>REVENUE</b>						
3601-000-1320	Special Use Hearing Code	0	0	5,250	3,500	
3601-000-1325	Code Compliance Fees	0	0	1,500	1,500	
	Fees	2,975	1,400			
	Total Revenue	2,975	1,400	6,750	5,000	-25.9%
<b>PERSONNEL</b>						
3602-000-6101	Code/SU Hearing Officer	2,975	3,483	5,250	3,500	
3602-000-6109	Reporter	288	246	400	200	
	Total Personnel	3,263	3,729	5,650	3,700	
<b>CONTRACTUAL</b>						
3602-000-6209	Legal Notices	169	79	500	0	
3602-000-6650	Expenditures	350	0	0	0	
	Total Contractual	519	79	500	0	
	Total Expenditure	3,782	3,808	6,150	3,700	-39.8%
	<b>Revenue over/(under) Expenditure</b>	(807)	(2,408)	600	1,300	
	<b>Ending Balance</b>	1,161	(1,247)	2,361	(200)	-108.5%

## Transportation Sales Tax Fund

### Kendall County, FY 2008-09 Budget

#### Fund Description

- In 2002, the 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.

#### IL Statute: 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 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		0	0	65,000	122,253	88.1%
<b>REVENUE</b>						
1901-000-1320	Transportation Sales Tax		1,300,481	3,750,000	4,100,000	9.3%
1901-000-1305	Transfers In	0				
1901-000-1135	Interest Income	0	308			
	<b>Total Revenue</b>	<u>0</u>	<u>1,300,789</u>	<u>3,750,000</u>	<u>4,100,000</u>	<u>9.3%</u>
<b>CAPITAL</b>						
1902-000-6740	Road and Bridge Construction		5,028	2,450,000	2,450,000	0.0%
1902-000-6741	Land Acquisition		485,193	25,000	1,190,000	4660.0%
	<b>Total Capital</b>	<u>0</u>	<u>490,221</u>	<u>2,475,000</u>	<u>3,640,000</u>	<u>47.1%</u>
<b>OTHER</b>						
1902-000-6742	Engineering Fees		13,318	1,285,000	575,000	-55.3%
	<b>Total Other</b>	<u>0</u>	<u>13,318</u>	<u>1,285,000</u>	<u>575,000</u>	<u>-55.3%</u>
	<b>Total Expenditure</b>	<u>0</u>	<u>503,539</u>	<u>3,760,000</u>	<u>4,215,000</u>	<u>12.1%</u>
	<b>Revenue over/(under) Expenditure</b>	<u>0</u>	<u>797,250</u>	<u>(10,000)</u>	<u>(115,000)</u>	<u>1050.0%</u>
	<b>Ending Balance</b>	<u><u>0</u></u>	<u><u>797,250</u></u>	<u><u>55,000</u></u>	<u><u>7,253</u></u>	<u><u>-86.8%</u></u>

## County Motor Fuel Tax Fund (State Transfer)

### Kendall County, FY 2008-09 Budget

#### 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.

#### IL Statute: 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		1,492,350	1,575,612	534,656	109,487	-79.5%
<b>REVENUE</b>						
1501-000-1135	Interest Income	36,769	62,723	25,000	17,000	-32.0%
1501-000-1385	Orchard Road Grants	0				
1501-000-1386	County Consolidated Program	183,026	183,026	183,000	183,000	0.0%
1501-000-1387	Allotments	1,147,446	1,271,742	1,200,000	1,200,000	0.0%
1501-000-1388	State Compensation Program	0	0	0	0	
	<b>Total Revenue</b>	<u>1,367,241</u>	<u>1,517,491</u>	<u>1,408,000</u>	<u>1,400,000</u>	-0.6%
<b>CAPITAL</b>						
1502-000-6760	Orchard Road	0				
1502-000-6761	Road Construction & Maint.	<u>1,283,980</u>	<u>1,394,741</u>	<u>1,850,000</u>	<u>1,500,000</u>	-18.9%
	<b>Total Capital</b>	<u>1,283,980</u>	<u>1,394,741</u>	<u>1,850,000</u>	<u>1,500,000</u>	-18.9%
<b>OTHER</b>						
1502-000-6870	Bond Debt Payment	0				
1502-000-6865	Bond Interest Payment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<b>Total Other</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
	<b>Total Expenditure</b>	<u>1,283,980</u>	<u>1,394,741</u>	<u>1,850,000</u>	<u>1,500,000</u>	-18.9%
	<b>Revenue over/(under) Expenditure</b>	83,261	122,750	(442,000)	(100,000)	
	<b>Ending Balance</b>	<u><u>1,575,612</u></u>	<u><u>1,698,362</u></u>	<u><u>92,656</u></u>	<u><u>9,487</u></u>	-89.8%

## County Highway Restricted Fund

### Kendall County, FY 2008-09 Budget

#### 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		122,000	171,000	185,000	300,000	62.16%
<b>REVENUE</b>						
1801-000-1320	Revenues	49,000	16,000	50,000	25,000	
	Total Revenue	49,000	16,000	50,000	25,000	-50.00%
<b>CONTRACTUAL</b>						
1802-000-6650	Expenditures	0	0	125,000	100,000	
	Total Other	0	0	125,000	100,000	
	Total Expenditure	0	0	125,000	100,000	-20.00%
<b>Revenue over/(under) Expenditure</b>		49,000	16,000	(75,000)	(75,000)	
<b>Ending Balance</b>		171,000	187,000	110,000	225,000	104.55%

## Township Bridge Fund

### Kendall County, FY 2008-09 Budget

#### 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.

#### IL Statute: 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 proportion to the assessed value of the taxable property ... prior to such construction or repair.

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		32,213	33,732	135,956	40,000	-70.6%
<b>REVENUE</b>						
1701-000-1320	Receipts	16,237	117,555	13,000	175,000	1246.2%
1701-000-1135	Interest Earned	1,519	3,398		5,000	
	<b>Total Revenue</b>	17,756	120,953	13,000	180,000	1284.6%
<b>EXPENDITURES</b>						
1702-000-6650	Miscellaneous Expenditures	16,237	0	148,000		-100.0%
	<b>Total Expenditure</b>	16,237	0	148,000	0	-100.0%
	<b>Revenue over/(under) Expenditure</b>	1,519	120,953	(135,000)	180,000	-233.3%
<b>TRANSFERS IN</b>						
1701-000-6701	Transfer from County Bridge	0				
	<b>Total Transfers In</b>	0	0	0	0	
<b>TRANSFERS OUT</b>						
1702-000-6701	Transfer to County Bridge	0	12,265	0	200,000	
	<b>Total Transfers Out</b>	0	12,265	0	200,000	
<b>Ending Balance</b>		<u>33,732</u>	<u>142,420</u>	<u>956</u>	<u>20,000</u>	1992.1%

## Animal Control Fund

### Kendall County, FY 2008-09 Budget

#### Fund Description

- The Fund is used for animal control operations.

#### IL Statute: 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

#### IL Statute: 510 ILCS 5/3

The County Board Chairman with the consent of the County Board shall appoint and 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.

<b>Authorized Full Time Staff (annual):</b>		<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	
		<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	
<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Budget</u> <u>2007-08</u>	<u>Budget</u> <u>2008-09</u>	<u>% Change</u> <u>In Budget</u>
<b>Beginning Balance</b>		40,494	44,689	27,471	71,304	159.6%
<b>REVENUE</b>						
3501-000-1320	Rabies Tags Sold	129,497	136,744	150,000	160,000	
3501-000-1325	Fines & Fees	58,182	53,043	55,000	45,000	
3501-000-1335	Donations	4,182	6,569	1,500	1,500	
3501-000-1340	Misc. Revenue		126	0	0	
3501-000-1330	General Revenue Transfer	0	0	0	0	
	<b>Total Revenue</b>	<b>191,861</b>	<b>196,482</b>	<b>206,500</b>	<b>206,500</b>	<b>0.0%</b>
<b>PERSONNEL</b>						
3502-000-6101	Warden	32,137	32,622	33,604	35,284	
3502-000-6102	Assistant Warden	24,861	25,641	26,438	27,759	
3502-000-6103	Other	44,129	43,729	49,200	49,500	
3502-000-6104	Administrator	4,154	3,483	4,000	4,800	
	<b>Total Personnel</b>	<b>105,281</b>	<b>105,475</b>	<b>113,242</b>	<b>117,343</b>	<b>3.6%</b>
<b>CONTRACTUAL</b>						
3502-000-6206	Training & Conferences	856	1,037	1,500	4,000	
3502-000-6207	Cellular Phones	1,848	1,282	1,400	1,200	
3502-000-6217	Vehicle Maintenance	3,009	2,832	4,000	4,000	
3502-000-6219	Printing/Publications	0	0	0	0	
3502-000-6892	Copier Maintenance	0	0	0	0	
3502-000-6894	Volunteers/Public Relations	150	874	500	500	
3502-000-6895	Neuter/Spay Fees	3,760	2,840	4,000	1,000	
3502-000-6897	Transportation/Board & Care	4,027	8,396	6,000	9,000	
3502-000-6900	Observation/Disposal	656	553	600	700	
	<b>Total Contractual</b>	<b>14,306</b>	<b>17,814</b>	<b>18,000</b>	<b>20,400</b>	<b>13.3%</b>



## Animal Control Fund (continued)

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>COMMODITIES</b>						
3502-000-6200	Supplies	5,109	4,378	5,500	5,000	
3502-000-6201	Postage	557	633	700	650	
3502-000-6369	Uniforms	1,017	264	400	500	
3502-000-6891	Copier Supplies	0	0	0	0	
3502-000-6896	Rabies Tags	1,360	1,892	1,200	1,800	
3502-000-6901	Microchips	1,900	1,350	2,000	1,000	
3502-000-6890	Water	0	0	0	0	
	<b>Total Commodities</b>	<b>9,943</b>	<b>8,517</b>	<b>9,800</b>	<b>8,950</b>	<b>-8.7%</b>
<b>CAPITAL</b>						
3502-000-6216	Equipment	906	18,135	3,000	2,000	
3502-000-6898	Kennel Expenditures	2,274	7,025	9,100	15,000	
	<b>Total Capital</b>	<b>3,180</b>	<b>25,160</b>	<b>12,100</b>	<b>17,000</b>	<b>40.5%</b>
<b>OTHER</b>						
3502-000-6893	Killed/Injured Animal Reimb.	0	0	0	0	
	<b>Total Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Total Expenditure</b>	<b>132,710</b>	<b>156,966</b>	<b>153,142</b>	<b>163,693</b>	<b>6.9%</b>
	<b>Revenue over/(under) Expenditure</b>	<b>59,151</b>	<b>39,516</b>	<b>53,358</b>	<b>42,807</b>	
<b>TRANSFERS OUT</b>						
3502-000-6300	Transfer to General Fund	30,000	20,264	25,000	25,000	
3502-000-6305	Transfer to IMRF/SS	9,956	17,578	13,000	13,000	
3502-000-6310	Transfer to AC Building Fund	15,000	15,000	15,000	25,000	
	<b>Total Transfers Out</b>	<b>54,956</b>	<b>52,842</b>	<b>53,000</b>	<b>63,000</b>	
	<b>Ending Balance</b>	<b>44,689</b>	<b>31,363</b>	<b>27,829</b>	<b>51,111</b>	<b>83.7%</b>

## County Animal Population Control Fund

### Kendall County, FY 2008-09 Budget

#### Fund Description

- This fund was created in FY 2006 by state statute.
- Revenue is received from registration fees that are collected for intact dogs and cats.

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		0	8,256	8,126	8,100	-0.3%
<b>REVENUE</b>						
8701-000-1320	Fees Collected: Intact Registration	8,256	20,796	15,000	15,000	
	Total Revenue	8,256	20,796	15,000	15,000	0.0%
<b>CONTRACTUAL</b>						
8702-0000-6650	Expenditure: Spay neuter Aptd Dogs/Cats	0	10,589	8,000	10,000	
	Total Expenditure	0	10,589	8,000	10,000	25.0%
	<b>Revenue over/(under) Expenditure</b>	8,256	10,207	7,000	5,000	
	<b>Ending Balance</b>	8,256	18,463	15,126	13,100	-13.4%

## State Pet Population Fund

### Kendall County, FY 2008-09 Budget

#### Fund Description

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

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		0	1,040	1,040	1,000	-3.8%
<b>REVENUE</b>						
8601-000-1320	Fees Collected: Running at Large Fee	0	1,770	2,000	2,000	
8601-000-1325	Dangerous Dog Fee	0	0	0		
8601-000-1330	Vicious Dog Fee	0	0	0		
	Total Revenue	1,040	1,770	2,000	2,000	0.0%
<b>EXPENDITURE</b>						
8602-000-6650	Remittance to State	0	0	2,000	2,000	
	Total Expenditure	0	0	2,000	2,000	0.0%
<b>Revenue over/(under) Expenditure</b>		1,040	1,770	0	0	
<b>Ending Balance</b>		<u>1,040</u>	<u>2,810</u>	<u>1,040</u>	<u>1,000</u>	-3.8%

## Recorder's Document Storage Fund

### Kendall County, FY 2008-09 Budget

#### Fund Description

A cost study justified a fee increase in 2005. Revenues increased dramatically when this fee went from \$3 to \$9.

#### IL Statute: 55ILCS 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.

		2006	2007	2008	2009	
<b>Staffing: Deputy Clerk</b>		<b>0</b>	<b>1</b>	<b>1</b>	<b>1</b>	
<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		73,711	306,988	482,687	557,133	15.4%
<b>REVENUE</b>						
3801-000-1320	Doc Storage Fund	388,543	354,154	325,000	275,540	
	<b>Total Revenue</b>	388,543	354,154	325,000	275,540	-15.2%
<b>PERSONNEL</b>						
3802-000-6102	Clerical	36,538	33,584	25,404	26,298	
	<b>Total Personnel</b>	36,538	33,584	25,404	26,298	3.5%
<b>OTHER</b>						
3802-000-6650	Expenses & Capital	118,728	124,427	135,000	150,000	
3802-000-6910	Cost Study	0	0	0		
	<b>Total Other</b>	118,728	124,427	135,000	150,000	11.1%
	<b>Total Expenditure</b>	155,266	158,011	160,404	176,298	9.9%
<b>Revenue over/(under) Expenditure</b>		233,277	196,143	164,596	99,242	
<b>Ending Balance</b>		306,988	503,131	647,283	656,375	1.4%

## Indemnity Fund

### Kendall County, FY 2008-09 Budget

#### Fund Description

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

#### IL Statute: 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 Treasure... in the amount of the indemnity sought.

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		40,747	51,487	58,487	85,000	45.3%
REVENUE						
5401-000-1320	Tax Sale Fees	10,740	21,280	7,000	10,000	
5401-000-1325	Miscellaneous Income	0	0	0		
	<b>Total Revenue</b>	10,740	21,280	7,000	10,000	42.9%
OTHER						
5401-000-6650	Expenditures	0	0	0	0	
	<b>Total Other</b>	0	0	0	0	
	<b>Total Expenditure</b>	0	0	0	0	
	<b>Revenue over/(under) Expenditure</b>	10,740	21,280	7,000	10,000	
TRANSFERS OUT						
5401-000-6300	Transfer to General Fund	0	0	0	0	
	<b>Total Transfers Out</b>	0	0	0	0	
<b>Ending Balance</b>		<u>51,487</u>	<u>72,767</u>	<u>65,487</u>	<u>95,000</u>	45.1%

## Tax Sale Automation Fund

### Kendall County, FY 2008-09 Budget

#### 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.

#### IL Statute: 35ILCS 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		23,968	24,731	19,231	9,000	
REVENUE						
5301-000-1320	Tax Sale Fees	14,370	19,640	12,500	13,000	
	Total Revenue	14,370	19,640	12,500	13,000	
PERSONNEL						
5302-000-6101	Salaries	8,577	13,638	13,000	14,000	
	Total Personnel	8,577	13,638	13,000	14,000	
OTHER						
5302-000-6650	Expenditures	5,030	3,963	12,200	5,000	
	Total Other	5,030	3,963	12,200	5,000	
	Total Expenditure	13,607	17,601	25,200	19,000	
	<b>Revenue over/(under) Expenditure</b>	763	2,039	(12,700)	(6,000)	
TRANSFERS OUT						
	Transfer to IMRF/SS Fund					
	Total Transfer Out	0	0	0	0	
	<b>Ending Balance</b>	24,731	26,770	6,531	3,000	

## Sale in Error Interest Fund

### Kendall County, FY 2008-09 Budget

#### IL Statute: 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		20,820	48,120	64,120	120,000	187.1%
REVENUE						
8201-000-1320	Tax Sale Fees	<u>27,300</u>	<u>63,840</u>	<u>21,000</u>	30,000	
	Total Revenue	27,300	63,840	21,000	30,000	142.9%
OTHER						
	Expenditures	<u>0</u>	<u>0</u>	<u>5,000</u>	5,000	
	Total Other	0	0	5,000	5,000	
	Total Expenditure	0	0	5,000	5,000	100.0%
<b>Revenue over/(under) Expenditure</b>		27,300	63,840	16,000	25,000	
<b>Ending Balance</b>		<u>48,120</u>	<u>111,960</u>	<u>80,120</u>	145,000	181.0%

## Sheriff Prevention of Alcohol/Criminal Violence Fund

### Kendall County, FY 2008-09 Budget

#### 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		14,760	40,052	35,052	4,000	-88.6%
<b>REVENUE</b>						
3901-000-1320	Fines	27,734	14,206	18,000	10,000	
	Total Revenue	27,734	14,206	18,000	10,000	-44.4%
<b>CAPITAL</b>						
3902-000-6650	Law Enforcement Equipment	2,442	48,903	20,000	10,000	
	Total Capital	2,442	48,903	20,000	10,000	
	Total Expenditure	2,442	48,903	20,000	10,000	-50.0%
	<b>Revenue over/(under) Expenditure</b>	25,292	(34,697)	(2,000)	0	
	<b>Ending Balance</b>	40,052	5,356	33,052	4,000	-87.9%



## Drug Abuse Revenue Fund

### Kendall County, FY 2008-09 Budget

#### 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.

#### IL Statute: 725ILCS 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		158,752	83,086	83,086	40,000	-51.9%
REVENUE						
4001-000-1320	Circuit Clerk Fines	39,792	35,130	30,000	30,000	
4001-000-1325	Sheriff Drug Forfeitures	50,427	23,453	15,000	14,000	
	Total Revenue	90,219	58,583	45,000	44,000	-2.2%
CONTRACTUAL						
4002-000-6650	Drug Abuse Prevention	165,885	69,549	45,000	45,000	
	Total Other	165,885	69,549	45,000	45,000	
	Total Expenditure	165,885	69,549	45,000	45,000	0.0%
<b>Revenue over/(under) Expenditure</b>		(75,666)	(10,966)	0	(1,000)	
<b>Ending Balance</b>		83,086	72,120	83,086	39,000	-53.1%

## Sheriff's Vehicle Fund (Statutory)

### Kendall County, FY 2008-09 Budget

#### Fund 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.)

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		0	0	12,000	9,000	-25.0%
REVENUE						
9101-000-1320	Fines	0	12,000	24,000	31,200	
	Total Revenue	0	12,000	24,000	31,200	30.0%
CAPITAL						
9102-000-6650	Vehicles	0	0	20,000	20,000	
	Total Capital	0	0	20,000	20,000	0.0%
	Total Expenditure	0	0	20,000	20,000	
<b>Revenue over/(under) Expenditure</b>		0	12,000	4,000	11,200	
<b>Ending Balance</b>		0	12,000	16,000	20,200	26.3%

## State's Attorney Drug Enforcement Fund

### Kendall County, FY 2008-09 Budget

#### 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		14,220	16,515	18,420	19,400	5.3%
<b>REVENUE</b>						
5001-000-1320	Fines & Forfeitures	2,295	2,892	2,500	1,500	
	Total Revenue	2,295	2,892	2,500	1,500	-40.0%
<b>OTHER</b>						
5002-000-6650	Drug Abuse Prevention	0	987	1,500	1,000	
	Total Other	0	987	1,500	1,000	
	Total Expenditure	0	987	1,500	1,000	-33.3%
	<b>Revenue over/(under) Expenditure</b>	2,295	1,905	1,000	500	
	<b>Ending Balance</b>	16,515	18,420	19,420	19,900	2.5%

## Circuit Clerk Document Storage Fund

### Kendall County, FY 2008-09 Budget

#### Fund Description

- Fund established to help defray the expense of document storage.

#### 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...

		2006	2007	2008	2009	
<b>Full Time Staff paid from fund (annual):</b>		<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	
<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		431,207	437,347	354,841	577,216	62.7%
REVENUE						
4401-000-1320	Fees Collected	87,082	97,159	91,000	180,000	
4401-000-1325	Miscellaneous	0		0	0	
	<b>Total Revenue</b>	<b>87,082</b>	<b>97,159</b>	<b>91,000</b>	<b>180,000</b>	<b>97.8%</b>
PERSONNEL						
4402-000-6101	Salaries	45,144	44,823	51,227	54,121	
	<b>Total Personnel</b>	<b>45,144</b>	<b>44,823</b>	<b>51,227</b>	<b>54,121</b>	
CONTRACTUAL						
4402-000-6650	Document Storage	35,798	27,187	72,000	75,000	
	<b>Total Other</b>	<b>35,798</b>	<b>27,187</b>	<b>72,000</b>	<b>75,000</b>	
	<b>Total Expenditure</b>	<b>80,942</b>	<b>72,010</b>	<b>123,227</b>	<b>129,121</b>	<b>4.8%</b>
<b>Revenue over/(under) Expenditure</b>		<b>6,140</b>	<b>25,149</b>	<b>(32,227)</b>	<b>50,879</b>	
<b>Ending Balance</b>		<b>437,347</b>	<b>462,496</b>	<b>322,614</b>	<b>628,095</b>	<b>94.7%</b>

## Court Automation Fund

### Kendall County, FY 2008-09 Budget

#### Fund Description

- Fee established by County Board ordinance. Fee collected by and directed by the Circuit Clerk.
- The goal is to continually improve, update and provide an integrated record keeping system for Kendall County courts that will function with efficiency and maintain the integrity of our judicial system.

#### County Resolution 92-21 & 705 ILCS 105/27.3a

		2006	2007	2008	2009	
<b>Full Time Staff paid from fund (annual):</b>		<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>2.5</b>	
<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		413,872	378,290	390,286	595,614	52.6%
REVENUE						
4501-000-1320	Fees Collected	87,358	96,651	91,000	180,000	
4501-000-1325	Court Automation	0	0	0	0	
	<b>Total Revenue</b>	87,358	96,651	91,000	180,000	97.8%
PERSONNEL						
4502-000-6101	Salaries	19,904	22,004	21,804	74,208	
	<b>Total Personnel</b>	19,904	22,004	21,804	74,208	
CONTRACTUAL						
	Equipment Maintenance	0	0	0	0	
	<b>Total Contractual</b>	0	0	0	0	
CONTRACTUAL						
4502-000-6650	Court Automation Exp.	103,035	8,825	60,000	50,000	
	<b>Total Other</b>	103,035	8,825	60,000	50,000	
	<b>Total Expenditure</b>	122,939	30,829	81,804	124,208	51.8%
	<b>Revenue over/(under) Expenditure</b>	(35,581)	65,822	9,196	55,792	
TRANSFERS OUT						
	Transfer to IMRF	0	0	0	0	
	<b>Total Transfers Out</b>	0	0	0	0	
	<b>Ending Balance</b>	378,290	444,111	399,482	651,406	63.1%

## Child Support Collection Fund

### Kendall County, FY 2008-09 Budget

#### IL Statute: 705ILCS 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 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.

		2006	2007	2008	2009	
<b>Full Time Staff paid from fund (annual):</b>		<b>2</b>	<b>2</b>	<b>2</b>	<b>1</b>	
<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		103,826	78,270	73,432	138,382	88.4%
<b>REVENUE</b>						
4601-000-1320	Fees Collected	36,769	34,977	40,000	42,000	
4601-000-1325	IL State Reimbursement	7,035	5,369	5,000	5,834	
	<b>Total Revenue</b>	43,804	40,346	45,000	47,834	6.3%
<b>PERSONNEL</b>						
4602-000-6101	Salaries	22,384	10,070	21,876	21,346	
	<b>Total Personnel</b>	22,384	10,070	21,876	21,346	
<b>CONTRACTUAL</b>						
4602-000-6216	Equipment Maintenance	636	61	4,000	4,000	
	<b>Total Contractual</b>	636	61	4,000	4,000	
<b>COMMODITIES</b>						
4602-000-6200	Office Supplies	0		100	100	
4602-000-6201	Postage	1,198	973	2,000	2,000	
4602-000-6231	Computer Supplies	0		0	0	
	<b>Total Commodities</b>	1,198	973	2,100	2,100	
<b>CAPITAL</b>						
4602-000-6236	Equipment	0		0	0	
	<b>Total Capital</b>	0	0	0	0	
<b>OTHER</b>						
4602-000-6650	Miscellaneous	45,142	218	600	5,000	
	<b>Total Other</b>	45,142	218	600	5,000	
	<b>Total Expenditure</b>	69,360	11,322	28,576	32,446	13.5%
	<b>Revenue over/(under) Expenditure</b>	(25,556)	29,024	16,424	15,388	
	<b>Ending Balance</b>	78,270	107,293	89,856	153,770	71.1%

## Circuit Clerk Operation/Admin. Fund

### Kendall County, FY 2008-09 Budget

#### Fund Description

- Newly created fund and fees by statute in FY 2008.
- Augments the Circuit Clerk's operation and administration

#### P. A. 94 1009, eff. 1 1 07; 95 428 eff. 8 24 07

(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 Clerk Operation and Administrative Fund created by the Clerk of the Circuit Court and .50cents of the fee shall be deposited into the Prisoner Review Board Vehicle and Equipment Fund in the State treasury.

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>Change In Budget</u>
<b>Beginning Balance</b>		0	0	0	30,085	
REVENUE						
9001-000-1320	Fees Collected	_____	_____	11,000	14,000	
	Total Revenue	0	0	11,000	14,000	27.3%
OTHER						
9002-000-6650	Expenses	_____	_____	_____	_____	
	Total Other	0	0	0	0	
	Total Expenditure	0	0	0	0	
<b>Revenue over/(under) Expenditure</b>		0	0	11,000	14,000	
<b>Ending Balance</b>		<u>0</u>	<u>0</u>	<u>11,000</u>	<u>44,085</u>	<b>300.8%</b>

## Court Security Fund

### Kendall County, FY 2008-09 Budget

#### 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.
- The fee is collected by the Circuit Clerk on civil, criminal, quasi-criminal, ordinance and conservation cases pursuant to statute.
- The fee was raised from \$15 in FY 2007 to \$25 maximum for FY2008.

#### IL Statute: 55ILCS 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>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		614,982	552,200	477,200	375,000	
<b>REVENUE</b>						
4201-000-1320	Circuit Clerk Fees	249,250	252,987	260,000	325,000	
	<b>Total Revenue</b>	249,250	252,987	260,000	325,000	25.0%
<b>PERSONNEL</b>						
4202-000-6101	Court Security Officers	70,760	57,734			
4202-000-6106	Other Salaries	41,272	46,423	40,000	50,000	
	<b>Total Personnel</b>	112,032	104,157	40,000	50,000	25.0%
<b>OTHER</b>						
4202-000-6650	Expenditures	0	0	30,000	40,000	
	<b>Total Other</b>	0	0	30,000	40,000	
	<b>Total Expenditure</b>	112,032	104,157	70,000	90,000	28.6%
	<b>Revenues over/(under) Expenses</b>	137,218	148,830	190,000	235,000	
<b>TRANSFERS OUT</b>						
4202-000-6300	Transfer to Gen Fund	200,000	225,000	225,000	250,000	
	<b>Total Transfers Out</b>	200,000	225,000	225,000	250,000	
	<b>Ending Balance</b>	552,200	476,029	442,200	360,000	-18.6%



## Law Library Fund

### Kendall County, FY 2008-09 Budget

#### Fund Description

- Statutory fee set by County Board ordinance which established the County Law Library by Ordinance No. 69-1 on February 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 Ordinance No. 97-18 dated December 16, 1997 (effective Jan 1 1998).

#### IL Statute: 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 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		149,162	183,983	219,983	240,500	9.3%
<b>REVENUE</b>						
4301-000-1320	Law Library Fees	37,713	51,948	45,000	55,000	
	<b>Total Revenue</b>	37,713	51,948	45,000	55,000	22.2%
<b>PERSONNEL</b>						
4302-000-6101	Law Librarian	2,892	4,056	0	0	
	<b>Total Personnel</b>	2,892	4,056	0	0	
<b>CONTRACTUAL</b>						
4302-000-7005	SAO Westlaw online			9,540	11,500	
4302-000-7006	Public Def. Westlaw online			5,500	6,600	
4302-000-7007	Judges Westlaw online			10,575	11,400	
4302-000-7008	Law Lib. Books/ Subscriptions			25,000	25,000	
	<b>Total Contractual</b>	0	0	50,615	54,500	
<b>OTHER</b>						
4302-000-6650	Expenditures	0	0	0	0	
	<b>Total Other</b>	0	0	0	0	
	<b>Total Expenditure</b>	2,892	4,056	50,615	54,500	7.7%
	<b>Revenue over/(under) Expenditure</b>	34,821	47,892	-5,615		
<b>TRANSFERS OUT</b>						
		0	0	0		
	<b>Total Transfers Out</b>	0	0	0	0	
	<b>Ending Balance</b>	183,983	231,875	214,368	241,000	12.4%

## Probation Services Fund

### Kendall County, FY 2008-09 Budget

#### Fund Description

- Mission Statement: To provide a continuum of services designed to hold defendants accountable to the order 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

#### IL Statute: 730ILCS 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 operation 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.

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		521,741	635,499	668,999	757,952	13.3%
<b>REVENUE</b>						
4801-000-1320	Circuit Clerk Fees	145,257	141,282	145,000	150,000	
4801-000-1520	Domestic Violence	45,492	31,428	45,000	40,000	
4801-000-1521	GPS Monitoring Program	64,225	33,469	60,000	40,000	
4801-000-1522	Underage Drinking Program	13,143	5,689	15,000	10,000	
4801-000-1523	Equipment	70	0	0	0	
	<b>Total Revenue</b>	<b>268,187</b>	<b>211,868</b>	<b>265,000</b>	<b>240,000</b>	<b>-9.4%</b>
<b>CONTRACTUAL</b>						
4802-000-6205	Travel	0		0	0	
4802-000-6206	Training	5,604	3,024	8,000	13,000	
4802-000-6215	Contractual Services	58,954	48,278	75,000	103,880	
4802-000-6915	Drug Testing	8,202	10,285	15,000	25,000	
4802-000-6916	GPS Monitoring Program	49,290	37,262	75,000	50,000	
4802-000-6917	Liaison Officer	0	0	0		
4802-000-6918	Functional Family Therapy	0	0	0		
	<b>Total Contractual</b>	<b>122,050</b>	<b>98,849</b>	<b>173,000</b>	<b>191,880</b>	<b>10.9%</b>
<b>CAPITAL</b>						
4802-000-6216	Equipment	12,297	25,574	41,300	106,000	
4802-000-6231	Software	82	0	30,000	30,000	
	<b>Total Capital</b>	<b>12,379</b>	<b>25,574</b>	<b>71,300</b>	<b>136,000</b>	<b>90.7%</b>
<b>OTHER</b>						
4802-000-6230	Negotiations	0		0		
	<b>Total Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Total Expenditure</b>	<b>134,429</b>	<b>124,423</b>	<b>244,300</b>	<b>327,880</b>	<b>34.2%</b>
	<b>Revenue over/(under) Expenditure</b>	<b>133,758</b>	<b>87,445</b>	<b>20,700</b>	<b>(87,880)</b>	
<b>TRANSFERS IN</b>						
4801-000-1524	Mental Health Transfer	0		0	5,000	
	<b>Total Transfers In</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	
<b>TRANSFERS OUT</b>						
4802-000-6300	Transfer to General Fund	20,000	20,000	20,000	20,000	
	<b>Total Transfers Out</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	
	<b>Ending Balance</b>	<b>635,499</b>	<b>702,944</b>	<b>669,699</b>	<b>655,072</b>	<b>-2.2%</b>

## Rental Housing Support Program Fund

### Kendall County, FY 2008-09 Budget

#### IL Statute: 55ILCS 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 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		0	0	0	0	
<b>REVENUE</b>						
8101-000-1320	Revenues	361,008	320,715	300,000	275,000	
	<b>Total Revenue</b>	361,008	320,715	300,000	275,000	-8.3%
<b>OTHER</b>						
8102-000-6650	Remittance to State	361,008	320,715	300,000	275,000	
	<b>Total Other</b>	361,008	320,715	300,000	275,000	
	<b>Total Expenditure</b>	361,008	320,715	300,000	275,000	-8.3%
	<b>Revenue over/(under) Expenditure</b>	0	0	0	0	
	<b>Ending Balance</b>	0	0	0	0	

## Community Services Block Grant Revolving Loan Fund

### Kendall County, FY 2008-09 Budget

#### Fund Description

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

#### IL Statute: 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...

#### IL Statute: 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 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		62,470	37,637	45,710	23,000	-49.7%
<b>REVENUE</b>						
2501-000-1320	Receipts	0	0	5,000	2,000	
2501-000-1135	Interest Earned	1,446	1,872	1,200	1,200	
2501-000-1485	ILL. Ventures Receipts	1,100	158	1,000	1,000	
	Alford Interest	96	20	0	0	
	Vandeberg Interest	0	549	0	0	
	Grove & Sons Interest	207	106	0	0	
	<b>Total Revenue</b>	<b>2,849</b>	<b>2,705</b>	<b>7,200</b>	<b>4,200</b>	<b>-41.7%</b>
<b>CONTRACTUAL</b>						
2502-000-6203	Dues	0	0	100	100	
	<b>Total Contractual</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>100</b>	
<b>OTHER</b>						
2502-000-6820	Loan Administration	0	0	500	500	
2502-000-6821	Loans	27,682	0	6,600	7,000	
	<b>Total Other</b>	<b>27,682</b>	<b>0</b>	<b>7,100</b>	<b>7,500</b>	
	<b>Total Expenditure</b>	<b>27,682</b>	<b>0</b>	<b>7,200</b>	<b>7,600</b>	<b>5.6%</b>
	<b>Revenue over/(under) Expenditure</b>	<b>(24,833)</b>	<b>2,705</b>	<b>0</b>	<b>(3,400)</b>	
<b>TRANSFERS IN</b>						
2501-000-1486	Fund transfer from HHS	0	0	0	0	
	<b>Total Transfers In</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Ending Balance</b>		<b>37,637</b>	<b>40,342</b>	<b>45,710</b>	<b>19,600</b>	<b>-57.1%</b>

## DCS Contingency Fund

### Kendall County, FY 2008-09 Budget

#### 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 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		1,596	1,600	1,600	0	-100.0%
<b>REVENUE</b>						
2601-000-1490	Audit					
2601-000-1491	Computer					
2601-000-1325	Miscellaneous					
2601-000-1492	WX Escrow	4	3	90	0	
2601-000-1493	Fund Paybacks - Copier					
2601-000-1494	Fund Paybacks - Vehicle					
2601-000-1135	Interest Earned			10	0	
2602-000-6825	Grant Loans Transfer					
	Total Revenue	4	3	100	0	-100.0%
<b>CONTRACTUAL</b>						
2602-000-6200	Copier Maintenance					
	Total Contractual	0	0	0		
<b>COMMODITIES</b>						
2602-000-6217	Vehicle Gas Charges			100	0	
	Total Commodities	0	0	100		
<b>CAPITAL</b>						
2602-000-6583	Computer Hardware				0	
2602-000-6231	Computer Hard/Software				0	
	Total Capital	0	0	0		
<b>OTHER</b>						
2602-000-6707	Miscellaneous				0	
2602-000-6826	WX Escrow				0	
2602-000-6827	Non-Grant Covered Energy Asst.				0	
	Total Other	0	0	0	0	
	Total Expenditure	0	0	100	0	-100.0%
	<b>Revenue over/(under) Expenditure</b>	4	3	0	0	
	<b>Ending Balance</b>	<u>1,600</u>	<u>1,603</u>	<u>1,600</u>	<u>0</u>	-100.0%

## Kendall Area Transit Fund

### Kendall County, FY 2008-09 Budget

**Description**

- Fund created in FY08-09 to fund Kendall County Para Transit.

<u>Account #</u>	<u>Description</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>			38,890	
<b>REVENUE</b>				
5501-000-1575	IL DOAP (Downstate Operating Asst. Program)			
5501-000-1576	IDOT JARC (Job Access Reverse Commute)			
5501-000-1577	IDOT NF (New Freedom)			
5501-000-1578	RTA JARC			
5501-000-1579	RTA NF			
5501-000-1580	Municipal Contributions			
5501-000-1581	Agency Contributions			
5501-000-1135	Interest Income			
	Total Revenue	0	0	
<b>CONTRACTUAL</b>				
5502-000-7050	DVAC (DeKalb Voluntary Action Center)			
5502-000-6216	Vehicle Maintenance			
	Total Contractual	0	0	
<b>COMMODITIES</b>				
5502-000-6217	Fuel			
5502-000-6200	Office Supplies			
5502-000-6219	Printing			
	Total Commodities	0	0	
<b>CAPITAL</b>				
5502-000-6252	Vehicles			
5502-000-6208	Equipment			
5502-000-6253	Facilities			
	Total Capital	0	0	
	Total Expenditure	0	0	
	<b>Revenue over/(under) Expenditure</b>	0	0	
<b>TRANSFERS IN</b>				
5501-000-1305	Transfer from Senior Services Levy		60,000	
5501-000-1300	Transfer from General Fund		21,500	
	Total Transfers In	0	81,500	
<b>TRANSFERS OUT</b>				
5502-000-6310	Transfer to Liability Insurance Fund			
	Total Transfers Out	0	0	
	<b>Ending Balance</b>	0	120,390	

## Capital, Debt & Reserves

## Animal Control Building Fund

Kendall County, FY 2008-09 Budget

### Fund Description

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

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		0	15,000	30,000	45,000	50.0%
CAPITAL						
3402-000-6650	Building Improvements	0			0	
	Total Capital	0	0	0	0	
	Total Expenditure	0	0	0	0	
	<b>Revenue over/(under) Expenditure</b>	0	0	0	0	
TRANSFERS IN						
3401-000-1305	Transfer from Animal Control Fund	15,000	15,000	15,000	25,000	
	Total Transfers In	15,000	15,000	15,000	25,000	66.7%
	<b>Ending Balance</b>	<u>15,000</u>	<u>30,000</u>	<u>45,000</u>	<u>70,000</u>	55.6%



## Capital Improvement Fund

### Kendall County, FY 2008-09 Budget

#### Fund Description

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

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		643,465	643,465	377,998	747,465	97.7%
CAPITAL						
0402-000-6650	Expenditures	0	71,000	275,000	490,000	
	Total Capital	0	71,000	275,000	490,000	
	Total Expenditure	0	71,000	275,000	490,000	78.2%
	<b>Revenue over/(under) Expenditure</b>	0	(71,000)	(275,000)	(490,000)	
TRANSFERS IN						
0401-000-1310	Transfer from Gen Fund	0	0	175,000	352,000	
	Total Transfers In	0	0	175,000	352,000	
<b>Ending Balance</b>		<u>643,465</u>	<u>572,465</u>	<u>277,998</u>	<u>609,465</u>	119.2%

## Public Safety Capital Improvement Fund

### Kendall County, FY 2008-09 Budget

#### Fund Description

- 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 from 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 \$1,225,000; Actual use of funds \$968,043.
- Board voted in 2008 to issue \$30m bonds and determine at end of project if reimbursement can occur.

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		0	225,000	0	631,957	
REVENUE						
	Total Revenue	0	0	0	0	
CAPITAL						
7501-000-6650	Expenditures		968,043			
	Total Capital	0	968,043	0		
	Total Expenditure	0	968,043	0	0	
	<b>Revenue over/(under) Expenditure</b>	0	(968,043)	0	0	
TRANSFERS IN						
7501-000-1300	Transfer from Gen Fund			375,000		
7501-000-1305	Reimb fr Bond Proceeds					
7501-000-1310	Transfer from Public Safety	225,000	1,000,000	0	200,000	
	Total Transfers In	225,000	1,000,000	375,000	200,000	
<b>Ending Balance</b>		<u>225,000</u>	<u>256,957</u>	<u>375,000</u>	<u>831,957</u>	121.9%

## General Fund Special Reserve Fund

**Kendall County, FY 2008-09 Budget**

**Fund Description**

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

<b>Potential Refund</b>	<u>2002</u>	<u>2004</u>	<u>2005</u>			
	\$54,265	\$411,813	\$393,577			

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		0	250,000	600,000	950,000	58.3%
OTHER						
7601-000-6650	Expenditures				1,450,000	
	Total Other	0	0	0	1,450,000	
	Total Expenditure	0	0	0	1,450,000	
<b>Revenue over/(under) Expenditure</b>		0	0	0	(1,450,000)	
TRANSFERS IN						
7601-000-1300	General Fund Transfer	250,000	350,000	350,000	500,000	
	Total Transfers In	250,000	350,000	350,000	500,000	
<b>Ending Balance</b>		250,000	600,000	950,000	0	-100.0%

## Courthouse Restoration Fund

### Kendall County, FY 2008-09 Budget

#### Fund Description

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

<u>Account #</u>	<u>Description</u>	<u>Actual 2005-06</u>	<u>Budget 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		0	42,218	23,218	7,368	-68.3%
<b>REVENUE</b>						
8501-000-1320	Fed. National Park Grant State Illinois First Grant Revenue	95,000				
	<b>Total Revenue</b>	95,000	0	0	0	
<b>CAPITAL</b>						
8502-000-6650	Restoration Expenses		19,000		7,368	
	<b>Total Capital</b>	0	19,000	0	7,368	
	<b>Total Expenditure</b>	0	19,000	0	7,368	
	<b>Revenue over/(under) Expenditure</b>	95,000	(19,000)	0	(7,368)	
<b>TRANSFERS IN</b>						
0101-000	Transfer from General Fund					
	<b>Total Transfers In</b>	0	0	0	0	
<b>TRANSFERS OUT</b>						
0102-000	Transfer to Gen Fund	52,782				
	<b>Total Transfers Out</b>	52,782	0	0	0	
	<b>Ending Balance</b>	42,218	23,218	23,218	0	

## Jail Addition Construction Fund - Bond Proceeds

### Kendall County, FY 2008-09 Budget

#### Fund Description

- This fund was established 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 opened the first quarter of 2006.

#### IL Statute: 55 ILCS 5/6-11001

Any of the bonds authorized pursuant to the provision of this Division may be exchanged for at least a like par amount of the claims described in the resolution of intention, or said bond, 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 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		689,692	290,428	191,427	151,585	-20.8%
REVENUE						
5701-000-1135	Interest Income	7,666	8,245		1,500	
5701-000-1515	Project Fund Deposit	40,000	0			
	Total Revenue	47,666	8,245	0	1,500	
CAPITAL						
	Project Fund Exp.	446,930	96,853	205,000	153,085	
	Total Other	446,930	96,853	205,000	153,085	
	Total Expenditure	446,930	96,853	205,000	153,085	-25.3%
	<b>Revenue over/(under) Expenditure</b>	(399,264)	(88,608)	(205,000)	(151,585)	
	<b>Ending Balance</b>	290,428	201,820	(13,573)	0	-100.0%

## Debt Service Sources

Kendall County, FY 2008-09 Budget

	FY09 Debt Service	Source		
		Public Safety Sales Tax	General Fund	HHS Fund
Jail Expansion	289,738	289,738		
Courthouse 2007A	381,060	381,060		
Courthouse 2007B	-			
Courthouse 2008	1,215,672	815,672	#####	
County Office	287,638		#####	165,572
<b>Total</b>	2,174,108	1,486,470	#####	165,572

## Jail Addition Debt Service Fund

Kendall County, FY 2008-09 Budget

**\$6,998,395.50 Series 2002A G.O. Bonds, Alternate Revenue Source**

**Jail Addition**

General Obligation Bonds Series 2002A

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

### Debt Service Schedule

Fiscal Year	Rate	Principal	Interest	Debt Service
2003			44,868.75	44,868.75
2004			89,737.50	89,737.50
2005			89,737.50	89,737.50
2006			89,737.50	89,737.50
2007	3.000	50,000.00	88,987.50	138,987.50
2008	3.250	100,000.00	86,612.50	186,612.50
2009	3.500	150,000.00	82,362.50	232,362.50
2010	3.750	210,000.00	75,800.00	285,800.00
2011	4.000	270,000.00	66,462.50	336,462.50
2012	4.250	335,000.00	53,943.75	388,943.75
2013	4.000	405,000.00	38,725.00	443,725.00
2014	0.000	845,575.00	119,737.50	965,312.50
2015	5.130	551,359.00	458,641.00	1,010,000.00
2016	5.250	531,585.60	508,414.40	1,040,000.00
2017	5.350	598,462.50	651,537.50	1,250,000.00
2018	5.450	572,915.20	707,084.80	1,280,000.00
2019	5.540	550,025.05	764,974.95	1,315,000.00
2020	5.630	524,805.55	820,194.45	1,345,000.00
2021	5.710	502,320.00	877,680.00	1,380,000.00
2022	5.790	479,741.60	935,258.40	1,415,000.00
2023	5.870	321,606.00	698,394.00	1,020,000.00
		6,998,395.50	7,348,892.00	14,347,287.50

## Jail Addition Debt Service Fund

### Kendall County, FY 2008-09 Budget

#### 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.

#### IL Statute: 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 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		44,869	95,238	95,238	0	-100.0%
<b>REVENUE</b>						
5801-000-1135	Interest Income	387	323		150	
5801-000-1325	Capitalized Revenue					
	<b>Total Revenue</b>	387	323	0	150	
<b>OTHER</b>						
5802-000-6865	Debt Service Interest	89,738	88,988	84,988	79,738	
5802-000-6870	Debt Service Principal	0	50,000	150,000	210,000	
	<b>Total Other</b>	89,738	138,988	234,988	289,738	
	<b>Total Expenditure</b>	89,738	138,988	234,988	289,738	23.3%
	<b>Revenue over/(under) Expenditure</b>	(89,351)	(138,665)	(234,988)	(289,588)	
<b>TRANSFERS IN</b>						
5801-000-1310	Transfer from Public Safety	139,720	188,238	234,988	289,738	
	<b>Total Transfers In</b>	139,720	188,238	234,988	289,738	
<b>Ending Balance</b>		95,238	144,811	95,238	150	-99.8%



## County Building Debt Service Fund

Kendall County, FY 2008-09 Budget

**\$4,500,000 Series 2002B G. O. Bonds, Alternative Revenue Source  
Health & Human Services Building**

General Obligation Bonds Series 2002B

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

### Debt Service Schedule

Fiscal Year	Principal	Interest	Total
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
	4,500,000.00	4,196,590.66	8,696,590.66

## County Building Debt Service Fund

### Kendall County, FY 2008-09 Budget

#### 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.
- On December 1, 2002 Kendall County issued 30 year General Obligation Bonds in the amount of \$4.5 million.
- Health and Human Services payments will amount to \$150,000 for fiscal year beginning December 2004 and increase annually by 2.5%.

#### IL Statute: 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 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		163,531	167,710	167,711	0	-100.0%
<b>REVENUE</b>						
5601-000-1135	Interest Income	308	644		0	
5601-000-1325	Capitalized Revenue					
5601-000-1545	HHS Rental Income	153,750	157,594	161,534	165,572	
	<b>Total Revenue</b>	154,058	158,238	161,534	165,572	2.5%
<b>OTHER</b>						
5602-000-6865	Debt Service Interest	225,888	223,722	220,113	217,638	
5602-000-6870	Debt Service Principal	50,000	55,000	60,000	70,000	
	Misc. Expense	490	490			
	<b>Total Other</b>	276,378	279,212	280,113	287,638	
	<b>Total Expenditure</b>	276,378	279,212	280,113	287,638	2.7%
	<b>Revenue over/(under) Expenditure</b>	(122,320)	(120,974)	(118,579)	(122,066)	
<b>TRANSFERS IN</b>						
5601-000-1300	Transfer from Gen Fund	126,499	124,994	118,579	122,066	
	<b>Total Transfers In</b>	126,499	124,994	118,579	122,066	
<b>Ending Balance</b>		167,710	171,730	167,711	0	-100.0%

## Courthouse Expansion Construction Fund & Bond Proceeds

### Kendall County, FY 2008-09 Budget

#### Fund Description

- Fund created in FY 2008 to receive bond proceeds to expand and renovate courthouse
- Estimated bond proceeds needed is between \$30M and \$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 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change In Budget</u>
<b>Beginning Balance</b>		0	9,870,000	12,140,000	23.0%
<b>REVENUE</b>					
9701-000-1135	Interest Income	16,551	100,000	100,000	
9701-000-1515	Proj. Fund Dep. 2007A &B	9,998,762			
9701-000-1516	Proj. Fund Dep. 2008		9,870,000		
	Proj. Fund Dep. 2009			9,995,000	
	PBC Contribution			500,000	
	Total Revenue	10,015,313	9,970,000	10,595,000	6.3%
<b>CAPITAL</b>					
9702-000-6850	Project Fund Expenses	80,048		152,000	
9702-000-7020	Architect Fees	232,818	1,577,000	171,000	
9702-000-7021	Engineering Fees				
9702-000-7022	Testing Fees			20,000	
9702-000-7023	Furnishings & Equipment				
9702-000-7024	Construction Fees		17,923,000	21,530,000	
	Total Capital	312,866	19,500,000	21,873,000	
	Total Expenditure	312,866	19,500,000	21,873,000	12.2%
<b>Revenue over/(under) Expenditure</b>		9,702,447	(9,530,000)	(11,278,000)	
<b>Ending Balance</b>		9,702,447	340,000	862,000	153.5%

## Courthouse Expansion Debt Service 2007A

### Kendall County, FY 2008-09 Budget

#### \$4,695,000 Series 2007A G. O. Bonds, Alternative Revenue Source Courthouse Expansion

##### General Obligation Bonds Series 2007A

Date of Issuance    December 1, 2007  
 Date of Maturity    December 1, 2017  
 Interest Rates    3.6000- 4.100%  
 Payable    June 15 & December 15  
 Payable at    Amalgamated Bank

#### Debt Service Schedule

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

## Courthouse Expansion Debt Service 2007A

### Kendall County, FY 2008-09 Budget

#### Fund Description

- Fund to account for bond payments toward \$4,695,000 principle for the 2007 Series A General Obligation Bonds.
- Revenue to pay the debt service is transferred in from the Public Safety Sales Tax and the General Fund.

#### IL Statute: 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 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		0	0	0	0	
REVENUE						
	Interest Income	0	0	0	0	
	<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
OTHER						
	Debt Service Interest	0	0	196,257	136,060	
	Debt Service Principal	0	0	1,100,000	245,000	
	Disclosure & fiscal agent	0	0	3,000	0	
	<b>Total Other</b>	<b>0</b>	<b>0</b>	<b>1,299,257</b>	<b>381,060</b>	
	<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>1,299,257</b>	<b>381,060</b>	-70.7%
	<b>Revenue over/(under) Expenditure</b>	<b>0</b>	<b>0</b>	<b>(1,299,257)</b>	<b>(381,060)</b>	
TRANSFERS IN						
	Tr fr PS Sales Tax Fund	0	0	600,000	381,060	
	Transfer from Gen Fund	0	0	699,500	0	
	<b>Total Transfers In</b>	<b>0</b>	<b>0</b>	<b>1,299,500</b>	<b>381,060</b>	
<b>Ending Balance</b>		<b>0</b>	<b>0</b>	<b>243</b>	<b>0</b>	-100.0%

## Courthouse Expansion Debt Service 2007B

Kendall County, FY 2008-09 Budget

**\$5,303,762.40 Series 2007B G. O. Bonds, Alternative Revenue Source  
Courthouse Expansion**

General Obligation Bonds Series 2007B

Date of Issuance    December 15, 2018  
 Date of Maturity    December 15, 2026  
 Interest Rates    4.100% - 4.500%  
 Payable    June 15 & December 15  
 Payable at    Amalgamated Bank

### Debt Service Schedule

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

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

## Courthouse Expansion Debt Service 2007B

### Kendall County, FY 2008-09 Budget

#### Fund Description

- Fund to account for bond payments toward \$5,303,762.40 principle for the 2007 Series B General Obligation Bonds.
- Debt service begins 12/15/2018. Revenue to pay the debt service will be from an alternative revenue source

#### IL Statute: 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 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		0	0	0	0	
REVENUE						
	Interest Income	0	0	0	0	
	<b>Total Revenue</b>	0	0	0	0	
OTHER						
	Debt Service Interest					
	Debt Service Principal					
	Disclosure & fiscal agent			500		
	<b>Total Other</b>	0	0	500	0	
	<b>Total Expenditure</b>	0	0	500	0	-100.0%
<b>Revenue over/(under) Expenditure</b>		0	0	(500)	0	
TRANSFERS IN						
	Tr fr PS Sales Tax Fund					
	Transfer from Gen Fund			500		
	<b>Total Transfers In</b>	0	0	500	0	
<b>Ending Balance</b>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

## Courthouse Expansion Debt Service 2008

Kendall County, FY 2008-09 Budget

**\$10,000,000 Series 2008 G. O. Bonds, Alternative Revenue Source  
Courthouse Expansion**

General Obligation Bonds Series 2008

Debt Service Schedule

Date of Issuance    December 15, 2008 Date of Maturity    December 15, 2027 Interest Rates      3.75 - 4.60% Payable              June 15 & December 15 Payable at		<b>Date</b>	<b>Rate</b>	<b>Principal</b>	<b>Interest</b>	<b>Debt Service</b>
		6/15/2009			315,626.56	315,626.56
		12/15/2009	3.750%	700,000.00	200,045.00	900,045.00
		6/15/2010			186,920.00	186,920.00
		12/15/2010	3.750%	600,000.00	186,920.00	786,920.00
		6/15/2011			175,670.00	175,670.00
		12/15/2011	3.750%	130,000.00	175,670.00	305,670.00
		6/15/2012			173,232.50	173,232.50
		12/15/2012	3.750%	510,000.00	173,232.50	683,232.50
		6/15/2013			163,670.00	163,670.00
		12/15/2013	3.750%	650,000.00	163,670.00	813,670.00
		6/15/2014			151,482.50	151,482.50
		12/15/2014	3.750%	950,000.00	151,482.50	1,101,482.50
		6/15/2015			133,670.00	133,670.00
		12/15/2015	3.750%	800,000.00	133,670.00	933,670.00
		6/15/2016			118,670.00	118,670.00
		12/15/2016	3.750%	450,000.00	118,670.00	568,670.00
		6/15/2017			110,232.50	110,232.50
		12/15/2017	3.900%	420,000.00	110,232.50	530,232.50
		6/15/2018			102,042.50	102,042.50
		12/15/2018	4.100%	670,000.00	102,042.50	772,042.50
		6/15/2019			88,307.50	88,307.50
		12/15/2019	4.100%	460,000.00	88,307.50	548,307.50
		6/15/2020			78,877.50	78,877.50
		12/15/2020	4.200%	690,000.00	78,877.50	768,877.50
		6/15/2021			64,387.50	64,387.50
		12/15/2021	4.250%	920,000.00	64,387.50	984,387.50
		6/15/2022			44,837.50	44,837.50
		12/15/2022	4.300%	1,000,000.00	44,837.50	1,044,837.50
		6/15/2023			23,337.50	23,337.50
		12/15/2023	4.350%	650,000.00	23,337.50	673,337.50
		6/15/2024			9,200.00	9,200.00
		12/15/2024	4.600%	100,000.00	9,200.00	109,200.00
		6/15/2025			6,900.00	6,900.00
		12/15/2025	4.600%	100,000.00	6,900.00	106,900.00
		6/15/2026			4,600.00	4,600.00
		12/15/2026	4.600%	100,000.00	4,600.00	104,600.00
		6/15/2027			2,300.00	2,300.00
		12/15/2027	4.600%	100,000.00	2,300.00	102,300.00
		<b>Totals</b>		<b>10,000,000.00</b>	<b>3,792,346.56</b>	<b>13,792,346.56</b>
				All inclusive Cost		4.1128352%
				True interest Cost		4.1128352%
				Avg Bond Life		9.190 Years



## Courthouse Expansion Debt Service 2008

### Kendall County, FY 2008-09 Budget

#### Fund Description

- Fund to account for bond payments toward \$10,000,000 principle for the 2008 Series General Obligation Bonds.
- Revenue to pay the debt service is transferred in from the Public Safety Sales Tax and the General Fund.

#### IL Statute: 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 2005-06</u>	<u>Actual 2006-07</u>	<u>Budget 2007-08</u>	<u>Budget 2008-09</u>	<u>% Change in Budget</u>
<b>Beginning Balance</b>		0	0	0	0	
REVENUE						
	Interest Income	0	0	0	0	
	<b>Total Revenue</b>	0	0	0	0	
OTHER						
	Debt Service Interest				515,672	
	Debt Service Principal				700,000	
	Disclosure & fiscal agent					
	<b>Total Other</b>	0	0	0	1,215,672	
	<b>Total Expenditure</b>	0	0	0	1,215,672	
<b>Revenue over/(under) Expenditure</b>		0	0	0	(1,215,672)	
TRANSFERS IN						
	Tr fr PS Sales Tax Fund				815,672	
	Transfer from Gen Fund				400,000	
	<b>Total Transfers In</b>	0	0	0	1,215,672	
<b>Ending Balance</b>		0	0	0	0	

**Appendix Tab**

Appendix Tab

***Kendall County  
FY 2009  
Debt Service Management***

**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.

***Kendall County  
FY 2009  
Debt Service Management***

**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.

# Revenue Assumptions

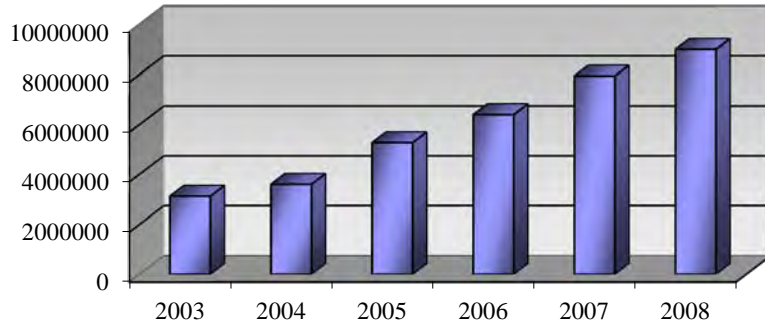
## *Kendall County, FY 2008-09*

### GENERAL FUND

1. Ad Valorem (Property) Tax

Property tax receipts increase based on limits by state mandated tax caps. The value of property is equalized by 33% then divided by \$100.00 and multiplied by the County tax rate.

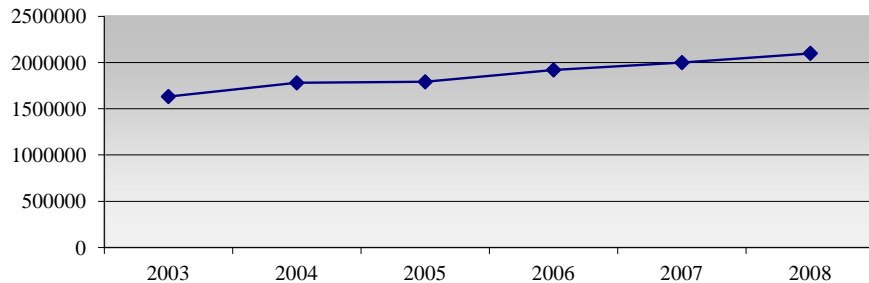
<u>Year</u>	<u>Amount</u>
2003	3,113,913
2004	3,594,042
2005	5,265,261
2006	6,391,264
2007	7,931,196
2008	8,997,328



2. State Income Tax

The State of Illinois distributes Income Taxes collected from residents based on a per capita basis. Estimates are based on projections made by various agencies. Rates have historically increased due to corresponding increases in income levels. However, the State of Illinois reduced distribution rates to all units of local government several years ago in order to meet state budget constraints.

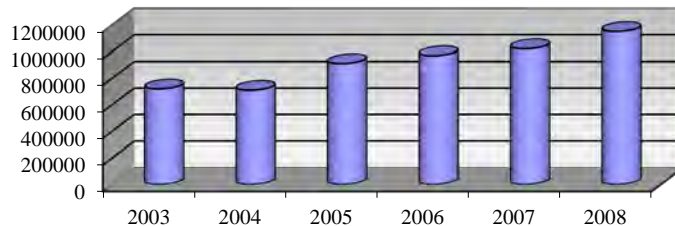
<u>Year</u>	<u>Amount</u>
2003	1,632,773
2004	1,780,773
2005	1,791,929
2006	1,920,712
2007	2,000,000
2008	2,100,000



3. State Sales Tax

Counties throughout the state receive sales tax based on all sales collected in non incorporated areas of the county. Due to the economic growth the county has seen an consistent increase in this revenue stream. In general, \$1 million sales of general merchandise in non incorporated areas equates to \$2,000 in revenue for the County.

<u>Year</u>	<u>Amount</u>
2003	718,851
2004	709,092
2005	909,106
2006	967,868
2007	1,020,000
2008	1,150,000



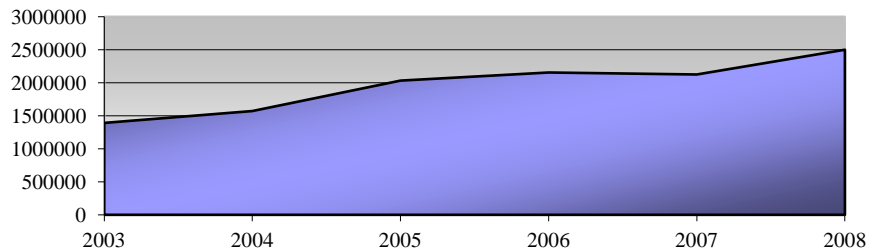
# Revenue Assumptions

## Kendall County, FY 2008-09

### 4. 1/4 Cent Sales Tax

The State collects and distributes this tax to the County in addition to the traditional sales tax received by all counties. This tax has shown consistent increases as the economic base of the incorporated and non incorporated Kendall County increases. In general, \$1 million sales of general merchandise in the incorporated areas equates to \$500 in revenue for the County.

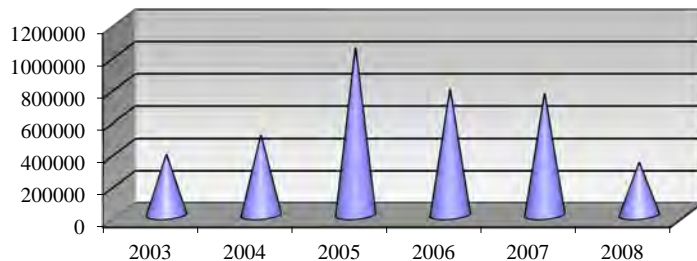
<u>Year</u>	<u>Amount</u>
2003	1,391,732
2004	1,571,439
2005	2,032,155
2006	2,154,989
2007	2,125,000
2008	2,500,000



### 5. County Real Estate Transfer Tax

A fees charges to all entities selling property throughout the County. When a property is sold, the selling agents must contact the County and pay the appropriate fee in order to close on the property. Given the strong real-estate base, this revenue stream continues to increase based primarily on residential home sales.

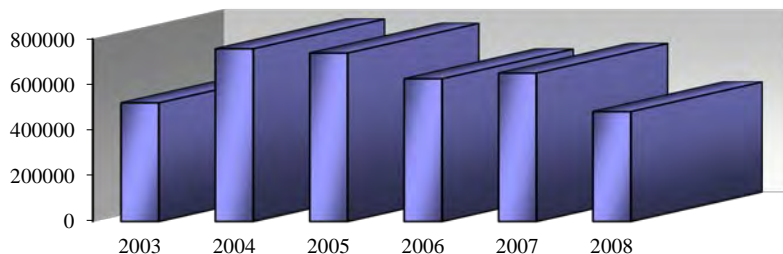
<u>Year</u>	<u>Amount</u>
2003	375,877
2004	494,523
2005	1,033,919
2006	774,679
2007	750,000
2008	325,000



### 6. County Clerk Fees

The County Clerk conducts various duties such as licensing and charges for service ( marriage licenses, death certificates), the basic of which can be passed on to the user. These fees vary in rate and are often capped by state statute. The only increases are based on increasing growth in the community.

<u>Year</u>	<u>Amount</u>
2003	519,243
2004	757,031
2005	738,303
2006	625,179
2007	650,000
2008	480,600



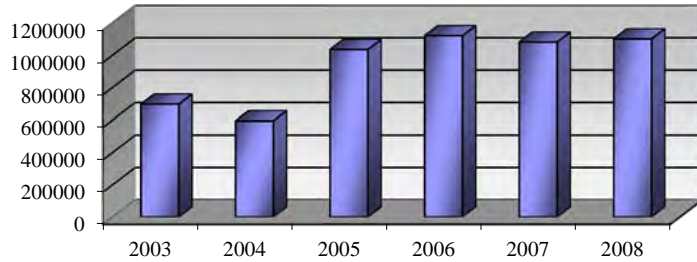
## Revenue Assumptions

### *Kendall County, FY 2008-09*

7. Circuit Clerk Fees

Circuit Clerk Fees are set by statute and charged by the activities throughout the court system (court filing fees), these activities increase based on the growth throughout the County.

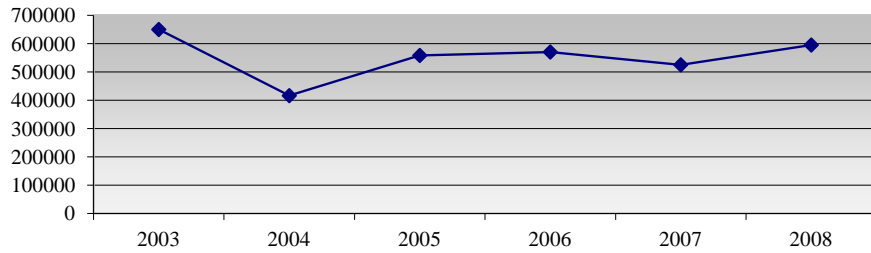
<u>Year</u>	<u>Amount</u>
2003	695,924
2004	593,866
2005	1,034,175
2006	1,119,554
2007	1,080,000
2008	1,100,000



8. Fines & Forfeits

Fines and forfeits are collected for code violations of various statutes including those brought to the system by other agencies of local government and the County itself. This revenue stream increases as growth throughout the County increases.

<u>Year</u>	<u>Amount</u>
2003	649,841
2004	416,050
2005	558,161
2006	570,228
2007	525,000
2008	595,000

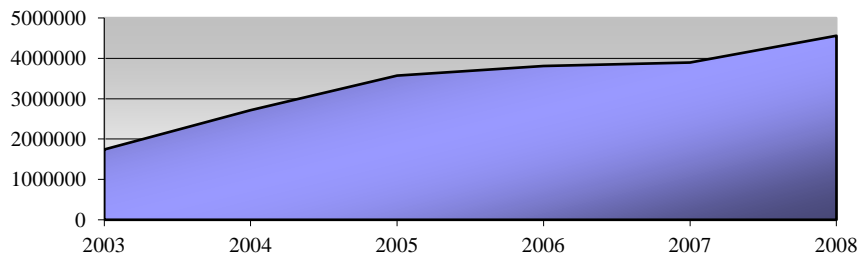


### **PUBLIC SAFETY SALES TAX FUND**

1. Public Safety Sales Tax

Kendall County instituted a 1/2 percent Public Safety Sales Tax after referendum approval in order to cover increasing costs of public safety and related services.

<u>Year</u>	<u>Amount</u>
2003	1,740,937
2004	2,715,279
2005	3,571,306
2006	3,809,254
2007	3,895,000
2008	4,558,850





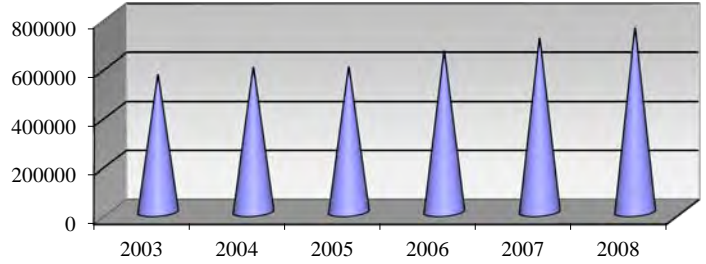
# Revenue Assumptions

Kendall County, FY 2008-09

## HEALTH & HUMAN SERVICES FUND

### 1. Ad Valorem (Property) Tax

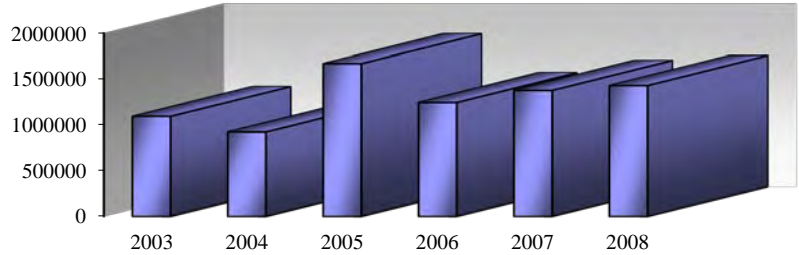
<u>Year</u>	<u>Amount</u>
2003	559,120
2004	589,737
2005	591,603
2006	654,472
2007	706,860
2008	748,404



### 2. State Grant CAT Programs

These are grants related to low income energy assistance and weatherization programs. As the chart suggests, money has been relatively consistent through the years from the State of Illinois and is expected to remain constant in years to come.

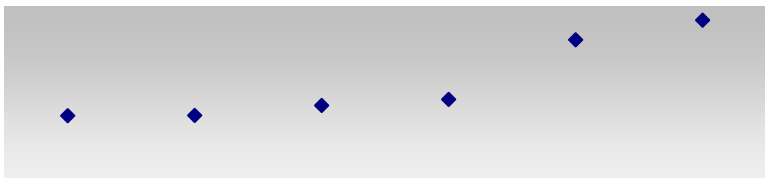
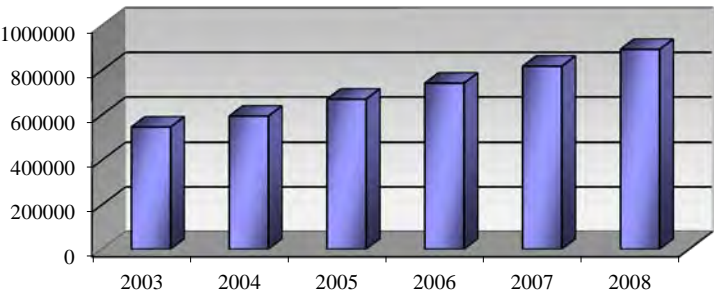
<u>Year</u>	<u>Amount</u>
2003	1,093,120
2004	921,298
2005	1,668,906
2006	1,244,866
2007	1,377,688
2008	1,430,617



## COMMUNITY 708 MENTAL HEALTH BOARD FUND

### 1. Ad Valorem (Property) Tax

<u>Year</u>	<u>Amount</u>
2003	545,019
2004	593,911
2005	669,793
2006	741,388
2007	817,282
2008	893,114





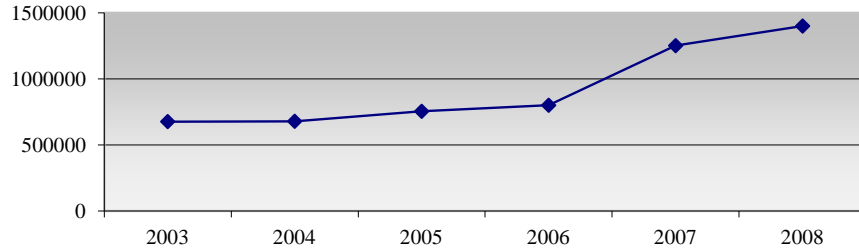
# Revenue Assumptions

*Kendall County, FY 2008-09*

## COUNTY HIGHWAY FUND

1. Ad Valorem (Property) Tax

<u>Year</u>	<u>Amount</u>
2003	676,582
2004	678,756
2005	754,309
2006	800,190
2007	1,251,316
2008	1,400,000

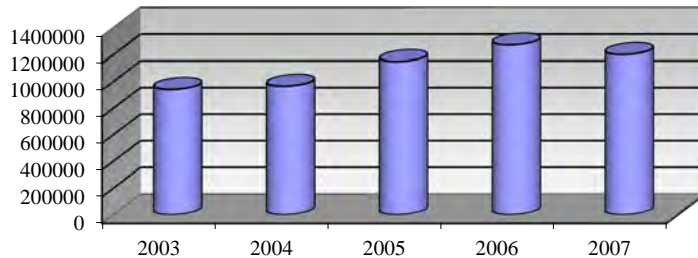


## COUNTY MOTOR FUEL TAX FUND

1. State Allotments

Like income and local use taxes the State of Illinois distributes Motor Fuel Taxes collected from petroleum product sales throughout the state and distributes them based on a formula to counties. Estimates are based on analysis of various agencies. Historically, this revenue stream increases as growth in the County increase.

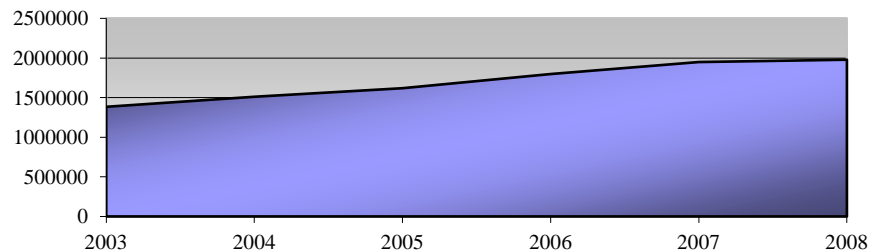
<u>Year</u>	<u>Amount</u>
2003	939,965
2004	963,343
2005	1,147,446
2006	1,271,742
2007	1,200,000
2008	1,200,000



## IMRF & SOCIAL SECURITY FUND

1. Ad Valorem (Property) Tax

<u>Year</u>	<u>Amount</u>
2003	1,383,712
2004	1,510,482
2005	1,618,457
2006	1,797,235
2007	1,948,522
2008	1,978,024



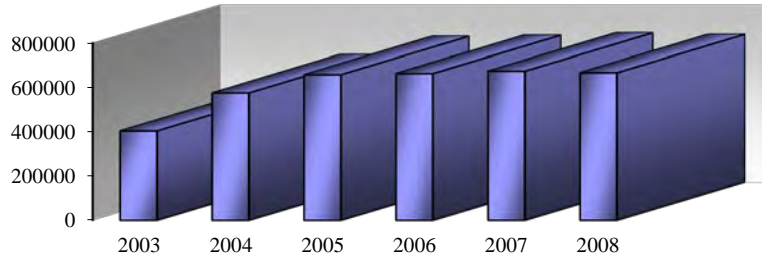
# Revenue Assumptions

Kendall County, FY 2008-09

## LIABILITY INSURANCE FUND

### 1. Ad Valorem (Property) Tax

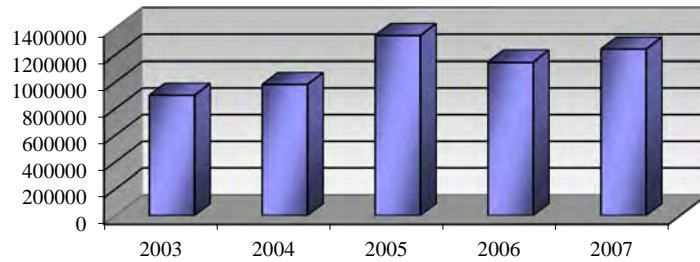
<u>Year</u>	<u>Amount</u>
2003	402,900
2004	575,000
2005	657,103
2006	662,137
2007	672,849
2008	665,735



## PUBLIC BUILDING COMMISSION LEASE FUND

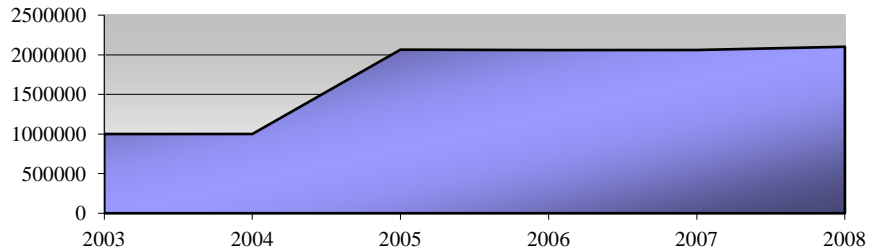
### 1. Ad Valorem (Property) Tax

<u>Year</u>	<u>Amount</u>
2003	899,757
2004	980,186
2005	1,343,792
2006	1,145,323
2007	1,241,000
2008	1,355,000



### 2. Transfer from Public Safety Sales Tax to General Fund

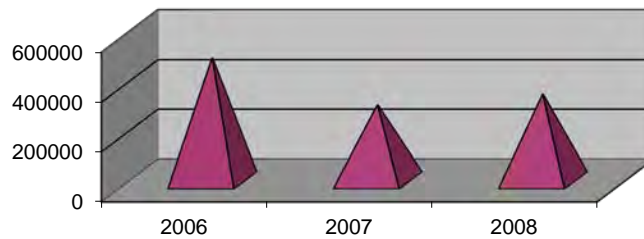
<u>Year</u>	<u>Amount</u>
2003	1,000,000
2004	1,000,000
2005	2,064,403
2006	2,059,228
2007	2,060,000
2008	2,101,200



## VETERANS ASSISTANCE COMMISSION

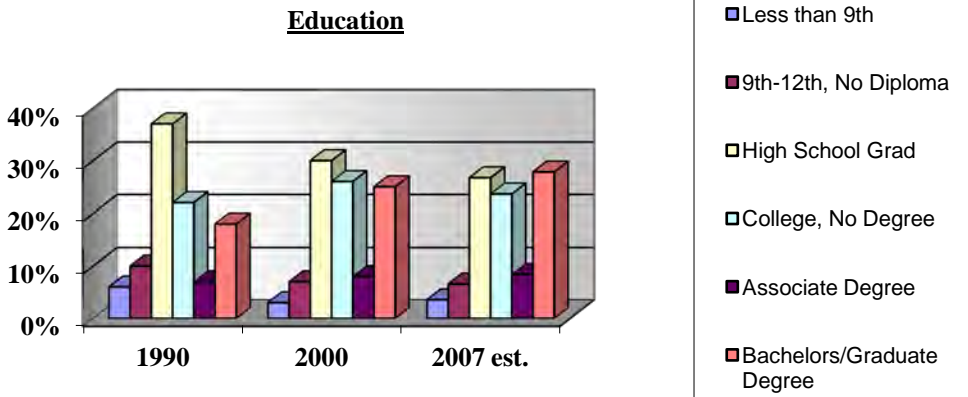
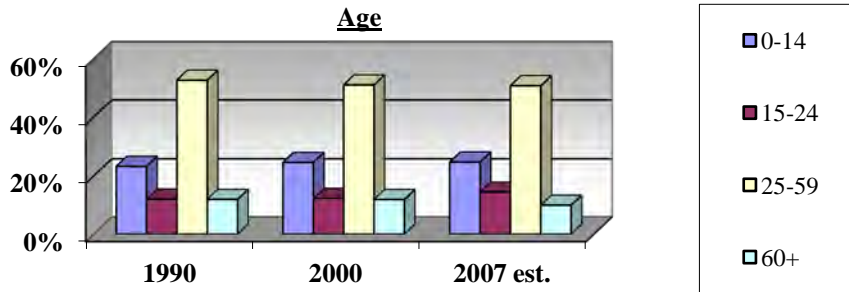
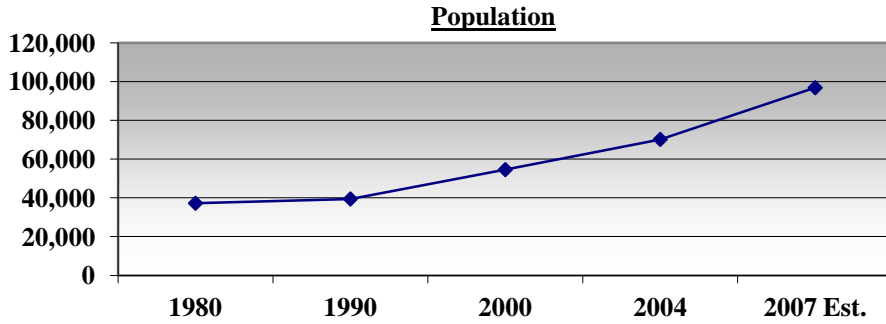
### 1. Veterans Assitance Commission

<u>Year</u>	<u>Amount</u>
2003	0
2004	0
2005	0
2006	495,063
2007	304,456
2008	348,223



# Demographics

Kendall County, FY 2008-09 Budget



## Kendall County Facilities 2008

### Animal Control



- Government Center Campus
- 802 W. John Street
- Opened 1992
- 3,200 Square Feet

### Coroner - Facilities Management



- Government Center Campus
- 804 W. John Street
- Opened 2001
- 4,000 Square feet
- Coroner Office Suite A
- Facilities Management Suite B

## County Office Building



- Downtown Yorkville Campus
- 111 W. Fox Street
- Opened 1974
- 21,000 Square Feet
- Offices
  - 1<sup>st</sup> floor
    - County Recorder
    - Treasurer
  - 2<sup>nd</sup> floor
    - Administration
    - County Board
    - County Clerk
  - 3<sup>rd</sup> floor
    - Assessor
    - Board of Review
    - GIS/Mapping
    - Planning Building & Zoning

## Historic Courthouse



- Downtown Yorkville Campus
- Opened 1840's
- Major renovation and grand re-opening July 4, 2002
- 21,000 Square Feet
- Offices
  - 1<sup>st</sup> floor
    - Regional Office of Education
    - Forest Preserve work room
    - Conference room
  - 2<sup>nd</sup> floor
    - Forest Preserve Administration
    - Museum
    - Conference room
  - 3<sup>rd</sup> floor
    - Historic Courtroom
    - Conference room

## Kendall County Courthouse



- Government Center Campus
- 807 W. John Street
- Opened 1998
- Present Square Footage
  - 56,000 Square feet
- Future Square Footage
  - 184,000 Square feet
- Offices
  - Court Administration
  - Circuit Clerk
  - Jury Commission
  - Probation & Court Services
  - Public Defender
  - State's Attorney



## Future Kendall County Courthouse

- New addition opening September 2009
- Remodeling of existing facility to be completed Spring/Summer 2010

## Health & Human Services



- Government Center Campus
- 811 W. John Street
- Opened 2004
- 32,000 Square feet
- Offices
  - 1<sup>st</sup> floor
    - Support Services
    - Public Health Nursing
    - Mental Health
  - 2<sup>nd</sup> floor
    - Administration
    - Community Health Services
    - Environmental Health
    - Human Services
    - Community Action
    - Veteran's Assistance

## Highway Department



- Route 47 Campus
- Opened 1970's
- 4,800 Square feet











**Kendall County  
FY 2009  
Fund Structure**

*For budgeting purposes, the fund structure consists of those funds that have operating expenses and revenues applicable to the budget document. In addition, funds are presented by the following designations: General Fund, Special Revenue Funds, Levy Funds, Special Department Funds, Capital Projects and Debt Service Funds. All County funds are appropriated.*

**General**

**1 General (Fund 01)**

The General Fund accounts 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 (Fund 20)**

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 (Fund 51)**

This fee is collected on property filings was increased on 8/19/08 to \$18. \$16 resides in the GIS Mapping Fund and \$2 goes to the GIS Recording Fund.

**4 GIS Recording Fund (Fund 37)**

An \$18 fee collected on property filings was increased on 8/19/08 to \$18. \$2 resides in the GIS Recording Fund and \$16 goes to the GIS Mapping Fund.

**Levy**

**5 Health & Human Services Fund (Fund 21)**

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 health education.

**6 Community 708 Mental Health Board Fund (Fund 05)**

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 (Fund 06)**

This fund accounts for revenue designated by a special levy approved by the Kendall County Board subsequent to a previous voter referendum. In FY09, this fund will grant monies, for the support of senior citizens, to the Kendall Area Transit Fund, the Kendall County Health Department, the Fox Valley YMCA, Visiting Nurses Association, Prairie State Legal Services, Salvation Army, Golden Diners, Fox Valley Older Adults, Senior Services Association Inc. and CNN (Community Nutrition Network).

**Kendall County  
FY 2009  
Fund Structure**

**8 Extension Education Services Fund (Fund 08)**

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 (Fund 12)**

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 (Fund 13)**

The County Bridge Fund provides for construction and maintenance of all bridges on the County Highway System and participates 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 (Fund 14)**

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 IMRF & Social Security Fund (Fund 09)**

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.

**13 Liability Insurance Fund (Fund 10)**

This is a levy to fund premiums and claims associated with liability, property and worker's compensation. Kendall County is part of the insurance and trust organization ICRMT (Illinois Counties Risk Management Trust).

**14 Tuberculosis Fund (Fund 07)**

This fund provides for the continuation of 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 the County.

**15 Public Building Commission Lease Fund (Fund 11)**

The PBC Fund was set-up to make bond payments for the new office building that houses the Health & Human Services Department, Technology Services Department and the Veterans' Assistance Commission. Revenues are currently transferred in from the General Fund.

**16 Veterans Assistance Commission (Fund 89)**

The VAC reviews applications for rental, mortgage, utility and food assistance for area armed forces veterans. The VAC also provides medical transportation to Veteran Hospitals and other medical facilities.

**Kendall County  
FY 2009  
Fund Structure**

**Special Department**

- 17 Economic Development Commission Fund (Fund 02)**  
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.
- 18 Restricted Economic Development Commission Fund (Fund 03)**  
This 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.
- 19 PBZ Hearing Officer Fund (Fund 36)**  
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.
- 20 Transportation Sales Tax Fund (19)**  
In 2002, the voters of Kendall County approved by referendum to impose a 1/2% sales tax for transportation purposes. The County Board appropriates expenditures from this fund for engineering and construction of roads and bridges on the County's highway system.
- 21 County Motor Fuel Tax Fund (Fund 15)**  
The County Motor Fuel tax provides for 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.
- 22 Township Bridge Fund (Fund 17)**  
The Township Bridge fund provides for construction and maintenance of all bridges on the County Highway System, and participates 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.
- 23 County Highway Restricted Fund (Fund 18)**  
This fund represents contributions and/or assessments on new developments that will fund improvements to the County highway system.
- 24 Animal Control Fund (Fund 35)**  
This fund is used for the operations of the animal control facility.
- 25 County Animal Population Control Fund (Fund 87)**  
This fund was created in FY 2006 by state statute. Revenue is received from registration fees collected for intact dogs and cats.
- 26 State Pet Population Fund (Fund 86)**  
This fund was created in FY 2006 by state statute. All fees collected are remitted to the State of Illinois.

**Kendall County**  
**FY 2009**  
**Fund Structure**

- 27 Recorder's Document Storage Fund (Fund 38)**  
Fund established per state statute to help defray the cost of document storage.
- 28 Indemnity Fund (Fund 54)**  
To provide for sale in error of taxes and deeds. Payments from this fund are authorized by court order.
- 29 Tax Sale Automation Fund (Fund 53)**  
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.
- 30 Sale in Error Interest Fund (Fund 82)**  
No payment shall be made from this fund except by order of the court declaring a tax sale in error.
- 31 Sheriff Prevention of Alcohol/Criminal Violence Fund (Fund 39)**  
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.
- 32 Drug Abuse Revenue Fund (Fund 40)**  
  
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.
- 33 Sheriff's Vehicle Fund - Statutory (Fund 91)**  
Revenue collected from fines are used to purchase vehicles for the Sheriff's fleet.
- 34 State's Attorney Drug Enforcement Fund (Fund 50)**  
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.
- 35 Circuit Clerk Document Storage Fund (Fund 44)**  
This fund is established to help defray the expense of document storage.
- 36 Court Automation Fund (Fund 45)**  
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.
- 37 Child Support Collection Fund (Fund 46)**  
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.

**Kendall County  
FY 2009  
Fund Structure**

- 38 Circuit Clerk Operation Fund (Fund 90)**  
Newly created fund and fees by statute in FY 2008. Augments the Circuit Clerk's operation and administration costs.
- 39 Court Security Fund (Fund 42)**  
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.
- 40 Law Library Fund (Fund 43)**  
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).
- 41 Probation Services Fund (Fund 48)**  
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.
- 42 Rental Housing Support Program Fund (Fund 81)**  
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.
- 43 Community Services Block Grant Revolving Loan Fund (Fund 25)**  
  
This fund makes available, to small businesses, low-interest loans in return for hiring CSBG eligible individuals.
- 44 DCS Contingency Fund (Fund 26)**  
This fund holds the earned interest on all DCS grant funds. These dollars are earmarked for computer related purchases and the weatherization escrow.
- 45 Kendall Area Transit Fund (Fund 55)**  
This fund was created in FY08-09 to fund Kendall County Para Transit.
- 46 General Fund Special Reserve Fund (Fund 76)**  
This fund was established to set aside dollars to pay pending property tax appeals.



**Kendall County**  
**FY 2009**  
**Fund Structure**

**Capital Projects**

**47 Capital Improvement Fund ( Fund 04)**

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

**48 Public Safety Capital Improvement Fund (Fund 75)**

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.

**49 Courthouse Restoration Fund (Fund 85)**

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

**50 Jail Addition Bond Proceeds Fund (Fund 57)**

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 (Fund 34)**

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

**52 Courthouse Expansion Construction Fund - Bond Proceeds (Fund 97)**

Fund created in FY 2008 to receive bond proceeds to expand and renovate courthouse. Estimated bond proceeds needed is between \$30M to \$35M. \$10M bonds issued FY07. \$10M bonds issued FY08. Planned \$10M Issuance FY09.

When the project is complete the courthouse will have (a) finished space to accommodate growth until the year 2015 (b) the building footprint will accommodate growth until the year 2030 (c) 11 courtrooms: 6 fully finished and include 2 high volume courtrooms and 1 juvenile courtroom, 5 will remain unfinished (d) renovation of 18,220 square feet (e) provide 86,230 square feet of new finished space and 55,014 square feet of unfinished shell space.

**Debt Service**

**53 County Building Debt Service Fund (Fund 56)**

Fund set-up to pay debt service for thirty (30) year \$4.5M 2002 Series B General Obligation Bonds. These bonds funded 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%.

**54 Jail Addition Debt Service Fund (Fund 58)**

Fund set up to pay debt service for twenty (20) year \$6,998,396 2002 Series A General Obligation Bonds. These bonds funded the expansion of the county jail.

**55 Courthouse Expansion Debt Service Fund - 2007 Series A (Fund 98)**

Fund to pay debt service for \$4,695,000 2007 Series A General Obligation, Alternate Revenue Source (current coupon series).

***Kendall County  
FY 2009  
Fund Structure***

**56 Courthouse Expansion Debt Service Fund - 2007 Series B (Fund xx)**

Fund to pay debt service for \$5,303,762.40 2007 Series B General Obligation, Alternate Revenue Source (capital appreciation series). Payments on this series begin 12/15/2018.

**57 Courthouse Expansion Debt Service Fund - 2008 Series (Fund xx)**

Fund to pay debt service for \$10M 2008 Series General Obligation, Alternate Revenue Source (current coupon series).

*Kendall County*  
*FY 2009*  
*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.

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**BOND REFINANCING**

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

**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.

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**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.

**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.

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**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.

**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.

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**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.

**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.



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**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.

**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.

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**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.

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**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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**CAPITAL BUDGET POLICY**

The County has developed a multi-year plan for capital improvements updated annually and will budget capital improvements in accordance with this plan. Various funding sources, including motor fuel tax and transfers from the general fund, are allocated to support these improvements.

The County will maintain its physical assets at a level adequate to protect the capital investment and to minimize future maintenance and replacement costs. The operating budget will provide for adequate maintenance and orderly replacement of capital equipment from current revenues when possible.

Capital investment objectives will be prioritized by the County Board and appropriately reflected in the capital and operating budgets.

Financing of capital projects is provided by multiple funds; these funds in some cases have fund balances that can be used to pay for projects. The County will use existing fund balances while maintaining a reserve for emergencies.

**CASH MANAGEMENT**

The County Board authorizes the County Treasurer to maintain adequate cash accounts to meet daily obligations while earning market rate interest on balances.

**COLLECTION**

The County will take an aggressive approach in pursuing all revenues due for services provided and will ensure that fines and permits due the County are collected in a reasonable fashion.

**DEBT MANAGEMENT**

The County will confine long-term borrowing to capital improvements and moral obligations. At the completion of the County's Capital Improvement Plan, the County will develop a debt issuance plan and schedule. The County will follow a policy of full disclosure on every financial report and bond prospectus. The County will take advantage of every opportunity to refinance current debt in order to save tax dollars needed to support debt payments.

Section 5-1012 of the Illinois Counties Code provides that counties can issue bonds, together with other existing indebtedness, up to 5.75% of their EAV. Section 1 of the Local Government Debt Limitation Act provides that counties with a population less than 500,000 have a debt limit of 2.875% of their EAV, however, this limit does not apply to debt incurred for the purpose of building county buildings.

**FINANCIAL GOALS & OBJECTIVES**

**Principal Issues** - The tax cap (PTELL) makes it difficult to raise additional property tax revenues for identified County projects without a referendum. The Kendall County Board prefers less reliance on property taxes when alternative revenues exist with voter approval. State budget deficits have reduced funds available for many area projects. Kendall County has no legal authority to collect county-wide transportation impact fees and such fees only cover a portion of overall transportation capital needs. The County also has no legal authority to collect a local tax on gasoline or fees on development within municipalities. November, 2006 voters approved a 1/2 percent sales tax to be used for transportation.

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**Long Term Goals** - The County of Kendall is experiencing amazing growth. Alternative revenue sources must be found in order to sustain and improve upon the level of services that the Kendall County residents need for the long-term. To remedy this situation, the County has begun numerous activities aimed at granting them the authority to get the money needed for the safety and comfort of constituents. The two most important activities are the annual Legislative Agenda and the passage of the Transportation Sales Tax referendum in November of 2006. Largely based upon the success of both the legislative agenda and referendum, the County has a number of other long-term goals as well. County roads will need to be upgraded, and discussions will begin with local transit providers for public and paratransit options for residents and with Metra for a possible rail expansion. Groundwater studies are also important to the health and well-being of the thousands of new residents moving into County boundaries.

**Short Term Goals** - Until the authority to fund services through alternative revenue streams comes to fruition, the County has instilled a number of short term goals to guide operations through such a growth explosion. Kendall County is in the process of refinancing the Public Building Commission debt in order to make more funds available for other expenses. The County has begun creating a short-term debt plan and has commissioned the completion of a Capital Improvement Plan (CIP) by the firm, Kluber, Skahan & Associates, Inc. The CIP will not only plan for capital and space needs, but staffing needs as well for each County department. The County is has also begun to conduct a Special Census to increase money received through the State Income Tax and the State Local Use Tax.

**BASIS OF BUDGETING**

This budget is prepared on the basis consistent with Generally Accepted Accounting Principles (GAAP). During the year, the County's accounting system is maintained on the same basis as the budget. This enables departmental budgets to be easily monitored via accounting system reports on a monthly basis. The County operates on a cash basis throughout the reporting year.

**ANNUAL FINANCIAL REPORTING**

The modified accrual basis of accounting is used by all governmental and agency fund types. Under the modified accrual basis of accounting revenue is recognized when susceptible to accrual (i.e. when it becomes both measurable and available). "Measurable" means the amount can be determined and "available" means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures are recognized when the related fund liability is incurred, except for principal and interest on general long term debt, which is recognized when due. Also, compensated absences are recognized when the liabilities are expected to be liquidated with expendable financial resources.

**FIXED ASSETS**

Fixed assets are accounted for and include land, buildings, machinery, equipment, and vehicles with a useful life of one (1) year or more and having an original value of at least \$5000. Annual updates are provided to the County's liability insurance carrier to ensure accurate coverage and premium levels.

**FUND BALANCE**

The County will establish an adequate fund balance to pay for expenses caused by unforeseen emergencies or for shortfalls caused by revenue declines. For the general operating fund, this fund balance will be maintained at an amount which represents at least an average of five (5) months operating expenditures.

**LEVEL OF SERVICE**

The operating budget will be compiled in a manner to maintain a superior level of service to the community. The County Board will prioritize increases or decreases in service levels at budget sessions or during the fiscal year as required. These changes will also reflect current staffing levels.

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**OPERATING BUDGET**

The County will maintain a budgetary control system to ensure adherence to the budget and will prepare regular reports comparing actual revenues and expenditure to budget. The Annual Operating Budget will conform to the standards of the Government Finance Officers Association standards. The County's definition of a balanced budget is one in which expenditure on goods and services and debt income can be met by current income from taxation and other central government receipts.

**PROPERTY TAX**

The County levies property taxes for:

- Corporate
- Highway
- Bridge
- IMRF
- Social Security
- Health & Human Services
- Federal Aid Matching
- Liability Insurance
- 708 Mental Health Board
- Extension Education
- Social Services for Senior Citizens
- Tuberculosis
- Public Building Commission Lease
- Veterans Assistance Commission Fund

The County will stay within the levy cap as is required by the Property Tax Extension Limitation Law.

**RISK MANAGEMENT**

The County is committed to provide a safe work environment, to manage all risks in an appropriate manner, and to conduct loss control measures to insure that liability and workers compensation losses are kept at a manageable level.

**VEHICLE REPLACEMENTS**

County vehicles and equipment will be replaced according to an established schedule. The schedule will be reviewed annually at budget sessions or as necessary during the fiscal year.



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**Budgetary Controls**

By Illinois law, budget appropriation is required and an annual budget must be adopted prior to the year the funds will be expended. Budget reports are run at various levels to allow for analysis, from broad fund level to a detailed line items

**Budget Process**

*May, 2008*

**1. County Board Reviews Fiscal Year Priorities**

Review of 1-2 year objectives for the County.

*June, 2008*

**2. Departments Submit Proposals for New Initiatives (programs, staff and equipment)**

Administration and the Finance Committee provide budgetary guidance and timelines to the department heads.

*June - August, 2008*

**3. Departments Submit Budget Requests**

Departments submit full budget proposals, which are reviewed by the Finance Committee.

**4. Administration Prepares Budget Analysis**

Administration coordinates and reviews budget requests. The preliminary compilation gives the County Board an indication as to total funding requests.

*September - October, 2008*

**5. Finance Committee Reviews Budget**

The Finance Committee reviews the preliminary budget information submitted by departments and determines the revisions which should be included in the final budget. They also determine the tax rate, the levy, and the allocation of the levy in accordance to the Property Tax Extension Limitation Law.

*November, 2008*

**6. Public Hearings are Held**

Two separate hearings are held, first for the budget appropriations in November and second for the levy of property taxes in December. Truth in Taxation "Black Box" Notice requires the County to post no more than 14 days nor less than 7 days prior to the date of the public hearing. Notice of the hearings are published in a newspaper of general circulation. Written and/or oral comments on the proposed levy and budget by the public are encouraged.

*November, 2008*

**7. County Adopts Budget**

The County Board adopts the budget ordinance and the budget document. The budget is then printed and distributed for use for the following fiscal year.

**8. Budget Amendments are Added**

Mid-year changes in the Annual Operating Budget are only by formal action of the County Board. Approved appropriations must be reviewed and recommended by the Budget & Finance Committee. Amendments authorizing transfers may only be approved by a County Board majority vote. Amendments to the budget may be necessary for changing needs and priorities throughout the fiscal year.