

**Annual Operating Budget
For the Fiscal Year
2010-2011**



County of Kendall, Illinois

County of Kendall Annual Operating Budget

Fiscal Year
2010-2011

December 1, 2010 - November 30, 2011

ADOPTED November 29, 2010

COUNTY BOARD

Anne Vickery, Chairman

John Purcell, Finance Chairman

Robert Davidson, Finance Committee

Jessie Hafenrichter, Finance Committee

Nancy Martin, Finance Committee

John Shaw, Finance Committee

Elizabeth Flowers

Pam Parr

Suzanne Petrella

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

Jill Ferko, Treasurer

Deborah Gillette, Clerk & Recorder

Rebecca Morganegg, Clerk of the Circuit Court

Paul Nordstrom, Regional Office of Education

Richard Randall, Sheriff

Kenneth Toftoy, Coroner

Eric Weis, State's Attorney

APPOINTED DEPARTMENT HEADS

Victoria Chuffo, Public Defender

David Farris, Director, Ken Com

Cheryl Johnson, Health & Human Services

Christine Johnson, Animal Control

Fran Klaas, Highway

Stan Laken, Technology Services

Andrew Nicoletti, Assessments

Jim Smiley, Facilities Management

Tina Varney, Probation/Court Services

Jeff Wilkins, County Administrator

**KENDALL COUNTY
TABLE OF CONTENTS**

INTRODUCTION

i	LETTER OF TRANSMITTAL
ii-iii	BUDGET OVERVIEW
iv	BUDGET SUMMARY
v	PROPERTY TAX
vi	GENERAL FUND REVENUE
vii	GENERAL FUND EXPENDITURE
viii	ALL FUNDS REVENUE
ix	ALL FUNDS EXPENDITURE
x - xi	PERSONNEL SUMMARY
xii	CAPITAL IMPROVEMENT PLAN - COUNTY BUILDINGS
xiii	HIGHWAY DEPARTMENT'S ROADWAY IMPROVEMENT MAP
xiv - xvi	HIGHWAY DEPARTMENT'S FIVE YEAR TRANSPORTATION PLAN

BUDGET SUMMARIES

1	GENERAL FUND BUDGET SUMMARY
2	GENERAL FUND REVENUE SUMMARY
4	GENERAL FUND EXPENDITURE SUMMARY
6-14	OTHER FUNDS REVENUE and EXPENDITURE SUMMARY

GENERAL CORPORATE FUND

15	GENERAL FUND EXPENDITURE
17	COUNTY BOARD
	COUNTY CLERK & RECORDER OFFICE
19	COUNTY CLERK & RECORDER
21	ELECTION COSTS
	CIRCUIT COURT JUDGE OFFICE
23	CIRCUIT COURT JUDGE
25	JURY COMMISSION
27	PUBLIC DEFENDER
29	COMBINED COURT SERVICES (PROBATION DEPARTMENT)
31	CIRCUIT COURT CLERK OFFICE
33	STATE'S ATTORNEY OFFICE
	SHERIFF OFFICE
35	SHERIFF
37	CORRECTIONS
39	EMERGENCY MANAGEMENT AGENCY
41	MERIT COMMISSION
43	CORONER OFFICE
45	TREASURER OFFICE
47	AUDITING & ACCOUNTING / PROPERTY TAX SERVICES
	ADMINISTRATION OFFICE
49	ADMINISTRATIVE SERVICES
51	FACILITIES MANAGEMENT
53	PLANNING, BUILDING & ZONING
55	TECHNOLOGY
57	CHIEF COUNTY ASSESSMENT OFFICE
59	BOARD OF REVIEW
61	FARMLAND REVIEW BOARD

**KENDALL COUNTY
TABLE OF CONTENTS**

GENERAL CORPORATE FUND (continued)

63	EMPLOYEE HEALTH INSURANCE / GENERAL INSURANCE AND BONDING
65	UNEMPLOYMENT COMPENSATION
66	POSTAGE - COUNTY BUILDING
67	SOIL & WATER CONSERVATION
69	REGIONAL OFFICE OF EDUCATION
71	CAPITAL EXPENDITURES
72	CONTINGENCY
73	TRANSFERS OUT

OTHER FUNDS

74	PUBLIC SAFETY SALES TAX FUND
	GEOGRAPHIC INFORMATION SYSTEMS
75	GIS MAPPING FUND
77	GIS RECORDING FUND
	SPECIAL LEVIES
78	HEALTH & HUMAN SERVICES FUND
82	COMMUNITY 708 MENTAL HEALTH BOARD FUND
83	SOCIAL SERVICES FOR SENIOR CITIZENS FUND
84	EXTENSION EDUCATION SERVICE FUND
85	COUNTY HIGHWAY FUND
88	COUNTY BRIDGE FUND
89	FEDERAL AID MATCHING FUND
90	IMRF & SOCIAL SECURITY FUND
91	LIABILITY INSURANCE FUND
92	TUBERCULOSIS FUND
93	PUBLIC BUILDING COMMISSION LEASE FUND
95	VETERANS ASSISTANCE COMMISSION FUND
	SPECIAL DEPARTMENT FUNDS
97	COMMUNITY SERVICES BLOCK GRANT REVOLVING LOAN FUND (Health Department)
98	PBZ HEARING OFFICER FUND
	TREASURER OFFICE
99	TAX SALE AUTOMATION FUND
100	INDEMNITY FUND
101	SALE IN ERROR INTEREST FUND
	HIGHWAY DEPARTMENT
102	TRANSPORTATION SALES TAX FUND
103	COUNTY MOTOR FUEL TAX FUND
104	COUNTY HIGHWAY RESTRICTED FUND
105	TOWNSHIP BRIDGE FUND
	ANIMAL CONTROL DEPARTMENT
106	ANIMAL CONTROL FUND
108	ANIMAL POPULATION CONTROL FUND
109	STATE PET POPULATION FUND
	COUNTY CLERK & RECORDER OFFICE
110	RECORDER'S DOCUMENT STORAGE FUND
111	RENTAL HOUSING SUPPORT PROGRAM FUND

**KENDALL COUNTY
TABLE OF CONTENTS**

OTHER FUNDS (continued)

	CIRCUIT COURT CLERK OFFICE
112	CIRCUIT CLERK DOCUMENT STORAGE FUND
113	COURT AUTOMATION FUND
114	CHILD SUPPORT COLLECTION FUND
115	CIRCUIT CLERK OPERATION/ADMINISTRATION FUND
	SHERIFF OFFICE
116	SHERIFF PREVENTION OF ALCOHOL/CRIMINAL VIOLENCE FUND
117	DRUG ABUSE REVENUE FUND
118	SHERIFF'S VEHICLE FUND
119	STATE'S ATTORNEY DRUG ENFORCEMENT FUND
	CIRCUIT COURT JUDGE OFFICE
120	LAW LIBRARY FUND
121	PROBATION SERVICES FUND
122	COURT SECURITY FUND
	ADMINISTRATION OFFICE
123	KENDALL AREA TRANSIT FUND
124	ECONOMIC DEVELOPMENT COMMISSION FUND
125	RESTRICTED ECONOMIC DEVELOPMENT COMMISSION FUND
126	KENCOM

CAPITAL, RESERVES, BOND PROCEEDS & DEBT SERVICE FUNDS

	CAPITAL FUNDS
128	ANIMAL CONTROL BUILDING FUND
129	CAPITAL IMPROVEMENT FUND
130	PUBLIC SAFETY CAPITAL IMPROVEMENT FUND
131	COURTHOUSE RESTORATION FUND
132	JAIL ADDITION BOND PROCEEDS FUND
133	COURTHOUSE EXPANSION CONSTRUCTION BOND PROCEEDS FUND
134	BUILDING FUND
	RESERVE FUNDS
135	GENERAL FUND SPECIAL RESERVE FUND
	DEBT SERVICE FUNDS
136	DEBT SERVICE SOURCES
137	JAIL ADDITION DEBT SERVICE FUND SERIES 2002A
139	COUNTY BUILDING DEBT SERVICE FUND SERIES 2002B
141	COURTHOUSE EXPANSION DEBT SERVICE FUND SERIES 2007A
143	COURTHOUSE EXPANSION DEBT SERVICE FUND SERIES 2007B
144	COURTHOUSE EXPANSION DEBT SERVICE FUND SERIES 2008
146	COURTHOUSE EXPANSION DEBT SERVICE FUND SERIES 2009

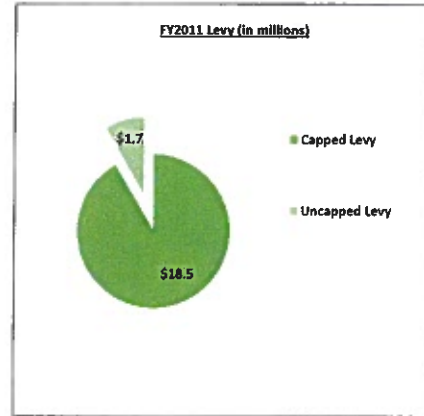
APPENDIX

148	DEBT SERVICE MANAGEMENT
150	REVENUE ASSUMPTIONS
159	DEMOGRAPHICS
160	KENDALL COUNTY BUILDINGS
165	FUND STRUCTURE
172	GLOSSARY OF TERMS
179	FINANCIAL POLICIES
182	BUDGET PROCESS

Budget Overview

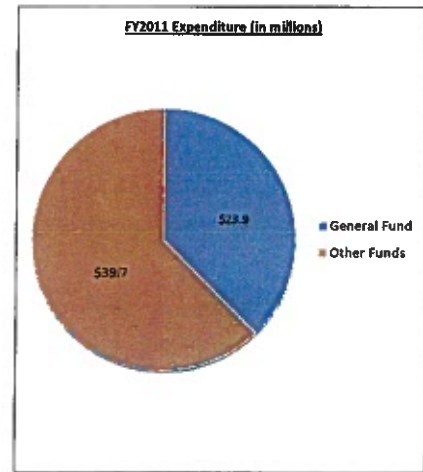
Levy Calculation and Property Tax

- Kendall County's assessed valuation of property is approximately \$3.43 billion.
- The anticipated new construction value is approximately \$37.4 million.
- A total Levy Extension of \$20.2 million is anticipated for FY2011.
- The Capped Levy Extension is \$18.5 million.
- The Uncapped Levy Extension is \$1.7 million for the PBC Levy.



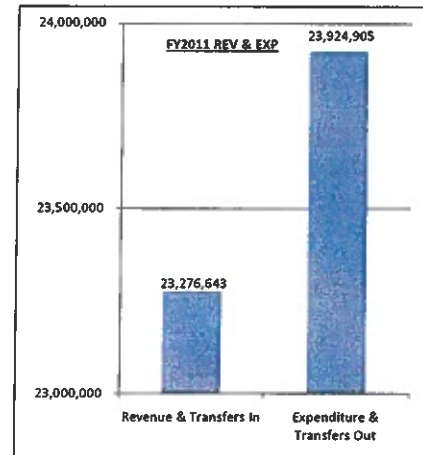
Budget Overview, General Fund, Other Funds

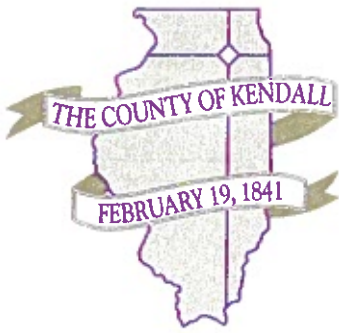
- Kendall County's FY2011 Budget includes \$63,663,535 of expenditures, transfers and adjustments to fund balances.
- \$54,134,418 will be spent on Personnel, Contracts, Commodities, Capital, Debt Service and Other Expenditures.
- \$9,529,117 will be transferred amongst funds for operations and to increase reserves or fund balances.
- General Fund expenditures will account for \$23,924,905 or 38% of these planned expenditures or transfers.
- Over fifty (50) Other Funds will account for the remaining \$39,738,629 or 62% of these planned expenditures or transfers.



General Fund Revenue and Expenditures

- General Fund Revenues and Transfers In total \$23,276,643. This is a .01% decrease from FY2010 Budget.
- Four categories of revenue are anticipated to decline: Taxes are down by 2.8%; Interest Income is down 68%; Intergovernmental Transfers are down 38.3% and Transfers In are down by 2.6%.
- Licenses, Permits and Fees from Services are up 18.7%. Licenses, Permits and Fees from Services anticipates additional funds from Property Tax Late Payment Penalty, Sheriff Fees, Circuit Clerk Fees and Corrections Board and Care.
- General Fund Expenditure and Transfers Out total \$23,924,905. This is a 1.2% increase from FY2010 Budget.
- Anticipate Health Insurance costs to increase approximately \$409,975. Excluding Health Insurance Increase General Fund expenditures decreased by \$123,248 or .5 %
- The General Fund will run a deficit in the amount of \$648,263. This deficit equates to 10 days of operations for Kendall County, while fund balance reserves remains at 6 months of operations.





KENDALL COUNTY BOARD

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

November 29, 2010

LETTER OF BUDGET TRANSMITTAL – FY 2011
KENDALL COUNTY, ILLINOIS

Honorable Chair and County Board Members:

I am pleased to present the Fiscal Year 2011 Budget. This document includes projections for the fiscal year beginning December 1, 2010 and ending November 30, 2011. 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 FY 2010-2011 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 County budget is 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.

I would like to take this opportunity to thank the Budget and Finance Committee Chair and Committee Members for their efforts, and all County Board 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 and Elected Officials, as well as the entire County Staff for their efforts and contributions to this financial plan.

Respectfully Submitted,

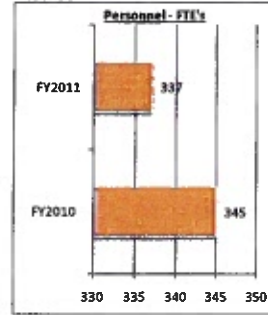
Jeff Wilkins

County Administrator

Budget Overview

Staffing

- Currently 13 positions throughout the County are in transition or being held open.
- FY2011's authorized staffing is 337 FTEs.
- FY2010's authorized staffing was 345 FTEs.
- We will add one new position to the FY2011 FTE Count. This position will be an additional Deputy Circuit Clerk to be added to the Circuit Clerk's Office to aide the new judge assigned to the Kendall



Vehicles

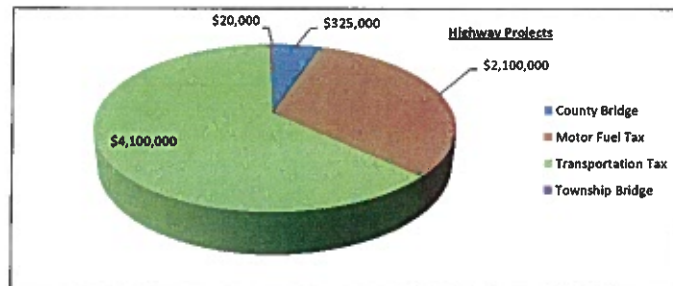
- Kendall County will purchase 3 patrol cars.
- Two will be funded from the General Fund and one will be funded from the Sheriff's Vehicle Fund.



Highway Capital

- The Kendall County Highway Department's 5 Year Surface Transportation Program totals \$50.77 million.
- In FY2011, the Highway Department anticipates expenditures of \$6.5 million for the following projects: bridge replacement, land acquisition, intersection improvement, resurfacing and pavement preservation.
- Dollars are allocated toward engineering and land acquisition for Eldamain Road, Ridge Road and Grove Road. Resurfacing projects include portions of Ridge Road, Townhouse Road, Cannonball Trail, Little Rock Road and Ben Street.
- These projects will be funded by the County Bridge Fund, Motor Fuel Tax Fund, Transportation Sales Tax Fund and the Township Bridge Fund.

\$	325,000	County Bridge Fund
	2,100,000	Motor Fuel Tax Fund
	4,100,000	Transportation Sales Tax Fund
	20,000	Township Bridge Fund
<u>\$</u>	<u>6,545,000</u>	<u>Total</u>



Budget Summary

FY11 Total Sources	Percent	All Funds	General Fund	Other Funds
Taxes	53%	33,544,337	14,810,052	18,734,285
Licenses, Permits & Fees from Services	18%	11,408,168	5,622,830	5,785,338
Interest	0%	127,780	80,000	47,780
Intergovernmental	9%	5,468,690	355,365	5,113,325
Transfers In	14%	8,984,592	2,408,396	6,576,196
Subtotal Revenue		59,533,567	23,276,643	36,256,924
Cash on Hand	6%	4,129,968	648,263	3,481,705
Total Sources	100%	63,663,535	23,924,905	39,738,629
FY11 Total Uses	Percent	All Funds	General Fund	Other Funds
Personnel	46%	29,381,223	17,262,275	12,118,948
Contractual	12%	7,842,108	3,112,049	4,730,059
Commodities	2%	1,387,244	744,099	643,145
Capital	13%	8,227,521	306,641	7,920,880
Other	4%	2,663,095	434,578	2,228,517
Debt Service	7%	4,633,226		4,633,226
Subtotal Expenditure		54,134,418	21,859,642	32,274,776
Transfers Out for Operations	13%	8,420,292	1,865,263	6,555,028
Transfers Out for Reserves	1%	500,000	200,000	300,000
Fund Balance Enhancement	1%	608,825		608,825
Subtotal Other Uses		9,529,117	2,065,263	7,463,853
Total Uses	100%	63,663,535	23,924,905	39,738,629

Property Tax

PROPERTY TAX

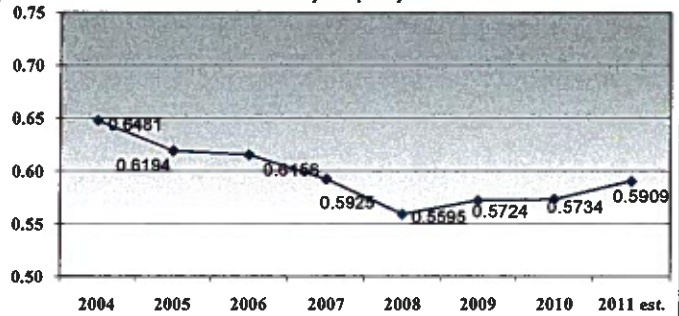
The ad valorem property tax is allocated to the following funds:

Fund	FY11	%	FY10	%	FY09	%	FY08	%
General Fund	9,669,052	52.2%	9,163,910	51.4%	9,095,172	52.3%	7,890,971	49.9%
Health & Human Services Fund	757,000	4.1%	756,817	4.2%	747,279	4.3%	707,382	4.5%
708 Mental Health Fund	928,392	5.0%	928,438	5.2%	894,768	5.1%	817,148	5.2%
Social Services for Seniors Fund	343,678	1.9%	331,465	1.9%	317,921	1.8%	289,661	1.8%
Extension Education Fund	182,058	1.0%	178,688	1.0%	173,710	1.0%	167,698	1.1%
County Highway Fund	1,465,000	7.9%	1,465,512	8.2%	1,399,509	8.0%	1,253,164	7.9%
County Bridge Fund	594,000	3.2%	594,281	3.3%	596,512	3.4%	600,665	3.8%
Federal Aid Matching Fund	5,000	0.0%	5,048	0.0%	6,555	0.0%	0	0.0%
IMRF	2,155,504	11.6%	2,075,946	11.6%	1,979,634	11.4%	1,951,399	12.3%
Social Security	1,290,746	7.0%	1,243,077	7.0%	1,170,082	6.7%	1,152,545	7.3%
Liability Insurance Fund	737,900	4.0%	719,127	4.0%	662,063	3.8%	673,843	4.3%
Tuberculosis Fund	25,000	0.1%	14,134	0.1%	13,110	0.1%	6,098	0.0%
Veterans Assistance Cms.	371,007	2.0%	364,107	2.0%	347,419	2.0%	304,906	1.9%
Total Capped Levies	18,524,337	100.0%	17,840,550	100%	17,403,734	100%	15,815,480	100%
Uncapped Levy: PBC Lease Fund	1,744,000		1,455,000		1,356,901		1,242,182	
Total All Levies	20,268,337		19,295,550		18,760,635		17,057,662	

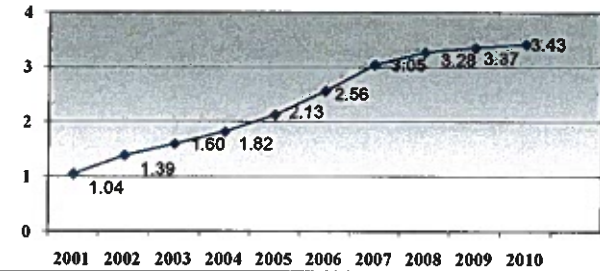
Property Tax Bill - Oswego Village Example

2009 Tax - Payable 2010	Rate per \$100	%
Kendall County	0.57340	7.50%
Oswego FPD	0.57313	7.50%
Forest Preserve	0.09439	1.23%
Waubonsee JC #516	0.40374	5.28%
Oswego Library District	0.20121	2.63%
Oswego Park District	0.35936	4.70%
Oswego Township	0.07294	0.95%
Oswego Road District	0.16751	2.19%
Oswego School District	5.06000	66.18%
Village of Oswego	0.13996	1.83%
TOTAL	7.64564	100%

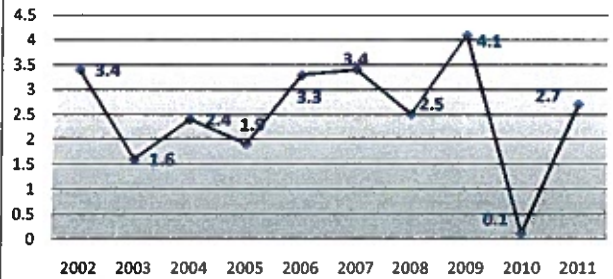
County Property Tax Rate



Equalized Assessed Value (in Billions)



Consumer Price Index (CPI)



Estimated Kendall County Property Tax Residential Home

Approx. Market Value / 3 / \$100 * Tax Rate = Property Tax

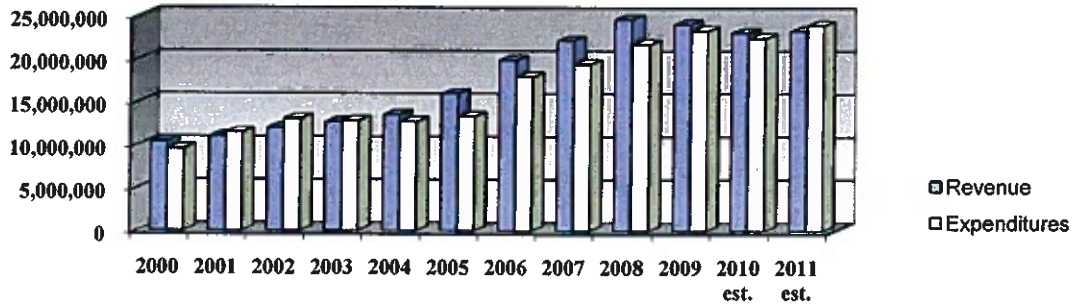
\$200,000 / 3 / \$100 * .5846 = \$ 389.73

General Fund Revenue

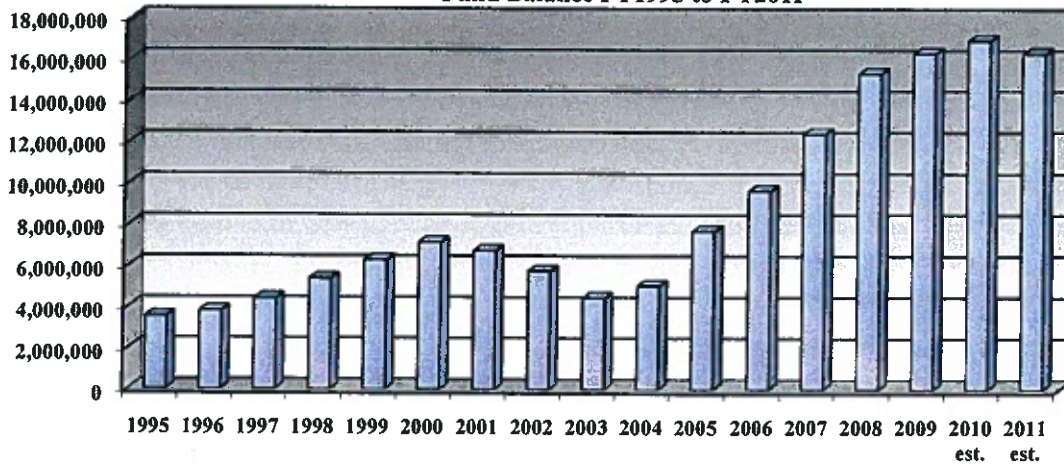
FY11 Estimated General Fund Revenue

Revenue Sources \$300,000 or Greater			Revenue Sources by Category		
Revenue	FY10 Est.	% of Total	Category	FY10 Est.	% of Total
Ad Valorem (Property) Tax	9,669,052	41.5%	Taxes	14,810,052	63.6%
1/4 Cent Sales Tax	2,229,000	9.6%	Licenses, Permits & Fees from Services	5,622,830	24.2%
Circuit Clerk Fees	1,400,000	6.0%	Interest	80,000	0.3%
State Income Tax	1,400,000	6.0%	Intergovernmental	355,365	1.5%
Corrections Board & Care	985,500	4.2%	Transfers In	2,408,396	10.3%
State Sales Tax	700,000	3.0%			
Sheriff Fees	650,000	2.8%			
Fines & Forfeits	560,000	2.4%			
County Clerk Fees	380,000	1.6%			
Personal Property Repl. Tax	304,000	1.3%			
Subtotal	18,277,552	78.5%			
Revenue Sources under \$300,000	4,999,091	21.5%			
Total	23,276,643	100%		23,276,643	100%

**GF Revenues & Expenditures
FY2000 to FY2011**



Fund Balance FY1995 to FY2011



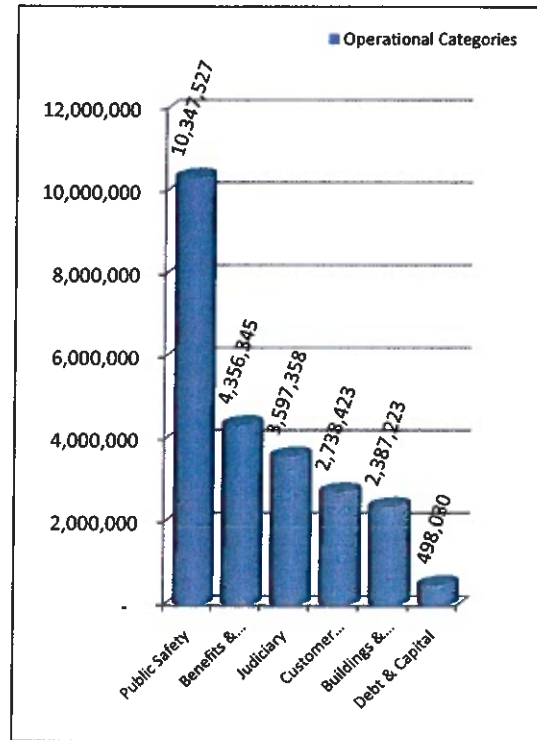
General Fund Expenditures

FY11 General Fund Expenditures

The Corporate Fund (General Fund) funds 20 county departments/offices plus 14 programs, 2 debt service accounts and 2 reserve accounts in the following operational categories:

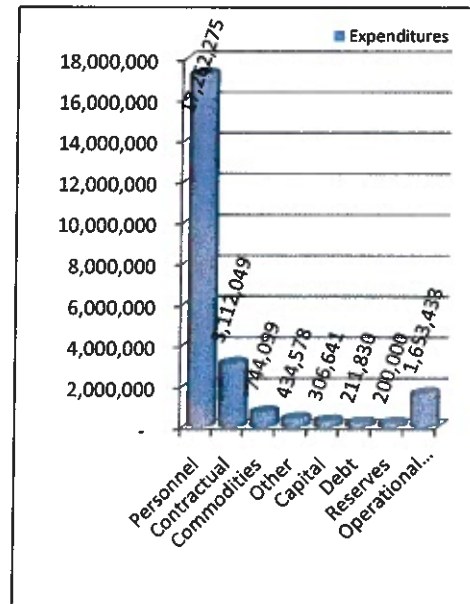
FY11 GF Operational Categories

Public Safety	10,347,527	43.3%
Benefits & Fixed Costs	4,356,845	18.2%
Judiciary	3,597,358	15.0%
Customer Service	2,738,423	11.4%
Buildings & Technology	2,387,223	10.0%
Debt & Capital	498,030	2.1%
Total	23,924,905	100.0%



FY11 GF Expenditures

Personnel	17,262,275	72.2%
Contractual	3,112,049	13.0%
Commodities	744,099	3.1%
Other	434,578	1.8%
Capital	306,641	1.3%
Debt	211,830	0.9%
Reserves	200,000	0.8%
Operational Transfers	1,653,433	6.9%
Total	23,924,905	100.0%

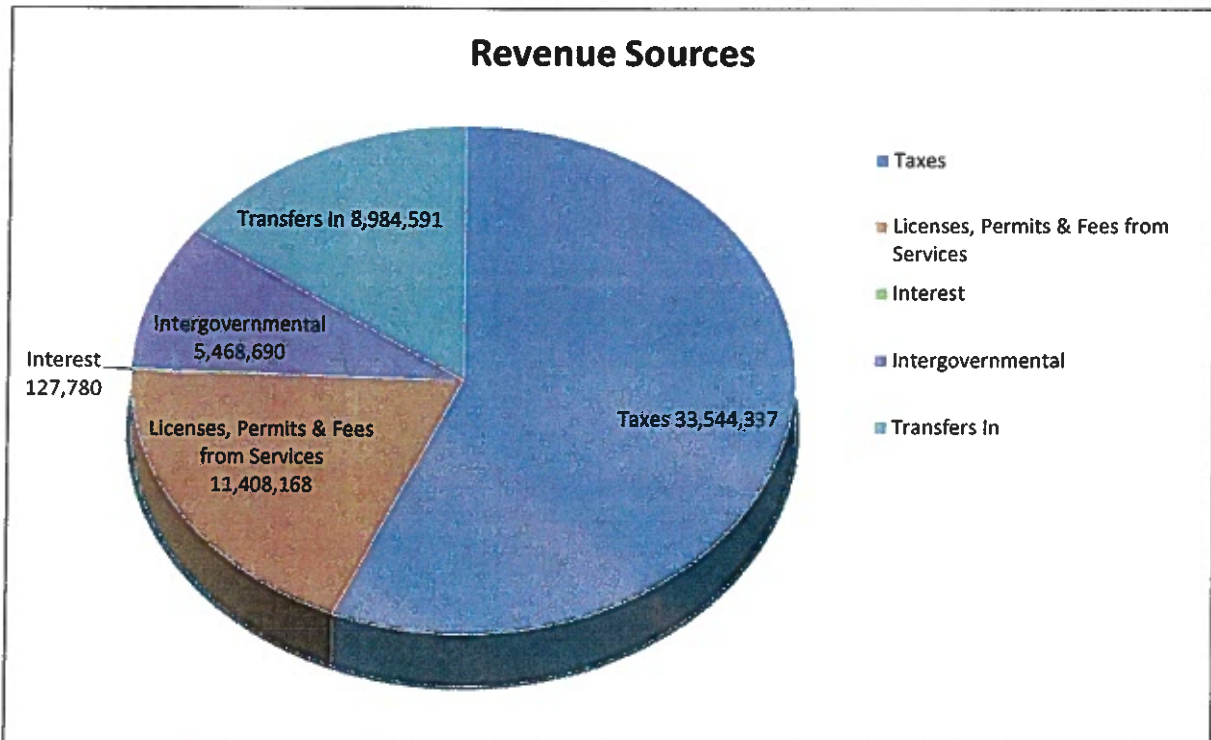


All Funds Revenue

FY11 Estimated General Fund and Other Fund Revenue

Revenue Sources \$500,000 or Greater		
Revenue	FY11 Est.	%
Ad Valorem (Property) Tax - Capped	18,524,337	31.1%
Public Safety Sales Tax	4,000,000	6.7%
Transportation Sales Tax	4,000,000	6.7%
HHS State Grant CAT Program	2,056,200	3.5%
1/4 Cent Sales Tax	2,229,000	3.7%
Ad Valorem (Property) Tax - Uncapped	1,744,000	2.9%
County Motor Fuel Tax	1,500,000	2.5%
State Income Tax	1,400,000	2.4%
Circuit Clerk Fees	1,400,000	2.4%
Corrections Board & Care	985,500	1.7%
State Sales Tax	700,000	1.2%
Sheriff Fees	650,000	1.1%
Fines & Forfeits	560,000	0.9%
Subtotal	39,749,037	66.8%
Revenue Sources under \$500,000	19,784,529	33.2%
Total	59,533,567	100%

Revenue Sources by Category		
Category	FY11 Est.	%
Taxes	33,544,337	56.3%
Licenses, Permits & Fees from Services	11,408,168	19.2%
Interest	127,780	0.2%
Intergovernmental	5,468,690	9.2%
Transfers In	8,984,591	15.1%
Total	59,533,567	100%



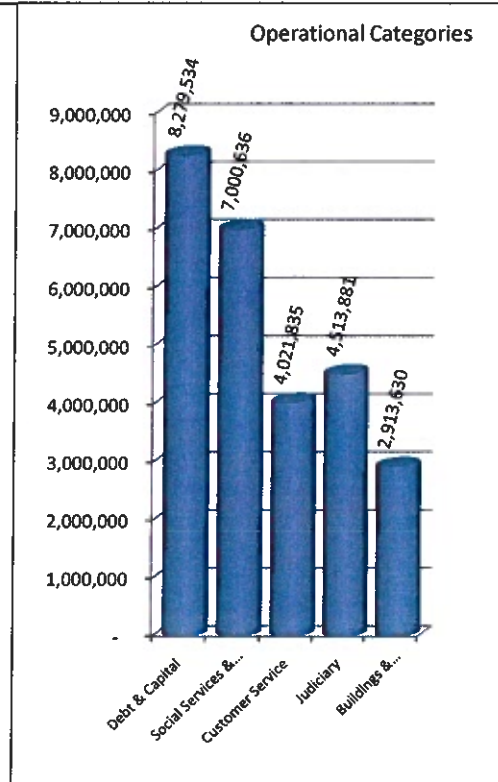
All Funds Expenditures

FY11 All Funds Expenditures

The Corporate Fund (General Fund) provides for 20 county departments/offices plus 14 programs. Fifty-eight (58) Other Funds provide funding for 11 departments/offices, 6 reserve funds and 6 debt service funds in the following operational categories:

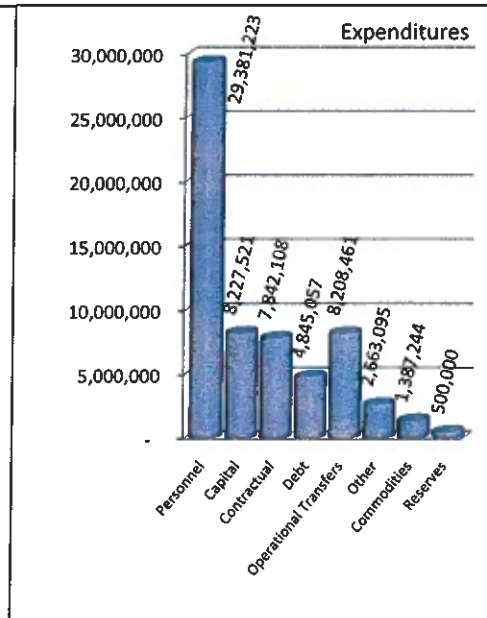
FY11 All Funds Operational Categories

Public Safety	14,351,257	22.8%
Benefits & Fixed Costs	12,615,083	20.0%
Highway & Bridge	9,358,854	14.8%
Debt & Capital	8,279,534	13.1%
Social Services & Health	7,000,636	11.1%
Customer Service	4,021,835	6.4%
Judiciary	4,513,881	7.2%
Buildings & Technology	2,913,630	4.6%
Total	63,054,709	100.0%



FY11 All Funds Expenditures

Personnel	29,381,223	46.6%
Capital	8,227,521	13.0%
Contractual	7,842,108	12.4%
Debt	4,845,057	7.7%
Operational Transfers	8,208,461	13.0%
Other	2,663,095	4.2%
Commodities	1,387,244	2.2%
Reserves	500,000	0.8%
Total	63,054,709	100.0%



Personnel

	BUDGET FY08	BUDGET FY09	BUDGET FY10	BUDGET FY11
<u>General Fund - Full Time Personnel</u>				
County Board	10	10	10	10
County Clerk & Recorder				
County Clerk & Recorder	3	3	3	3
Election Costs	8	8	4	3
Circuit Court Judge				
Circuit Court Judge	4	4	3	3
Public Defender	4	4	5	5
Combined Court Services	15	16	17	17
Circuit Court Clerk	19	17.5	18	16
States Attorney	18	18	19	19
Sheriff				
Sheriff	61	65	65	65
Corrections	52	54	54	54
Coroner	2	2	2	2
Treasurer	6	6	6	6
Office of Administrative Services				
Office of Administrative Services	4	4	4	4
Facilities Management	8	8	8	8
Planning, Building and Zoning	7	7	6	5
Technology Services	5	5	5	5
Supervisor of Assessment	5	5	5	5
Board of Review	3	3	3	3
Total General Fund FT Personnel	234.0	239.5	237.0	233.0
<u>General Fund - Part Time & Seasonal Personnel</u>				
Office of Administrative Services				
Office of Administrative Services	0.5	0.5	0.5	0.2
Planning, Building & Zoning	0.5	0.5	0	0
PBZ Hearing Officer	0.5	0.5	0.5	0.5
Sheriff				
Sheriff	1.5	2.5	2.5	2.5
Corrections	0.5	0.5	0.5	0.5
Circuit Court Judge				
Public Defender	0.5	0.5	0	0
Total General Fund PT Personnel	4.0	5.0	4.0	3.7
Total General Fund Personnel	238.0	244.5	241.0	236.7

Personnel

Other Funds - Full Time Personnel

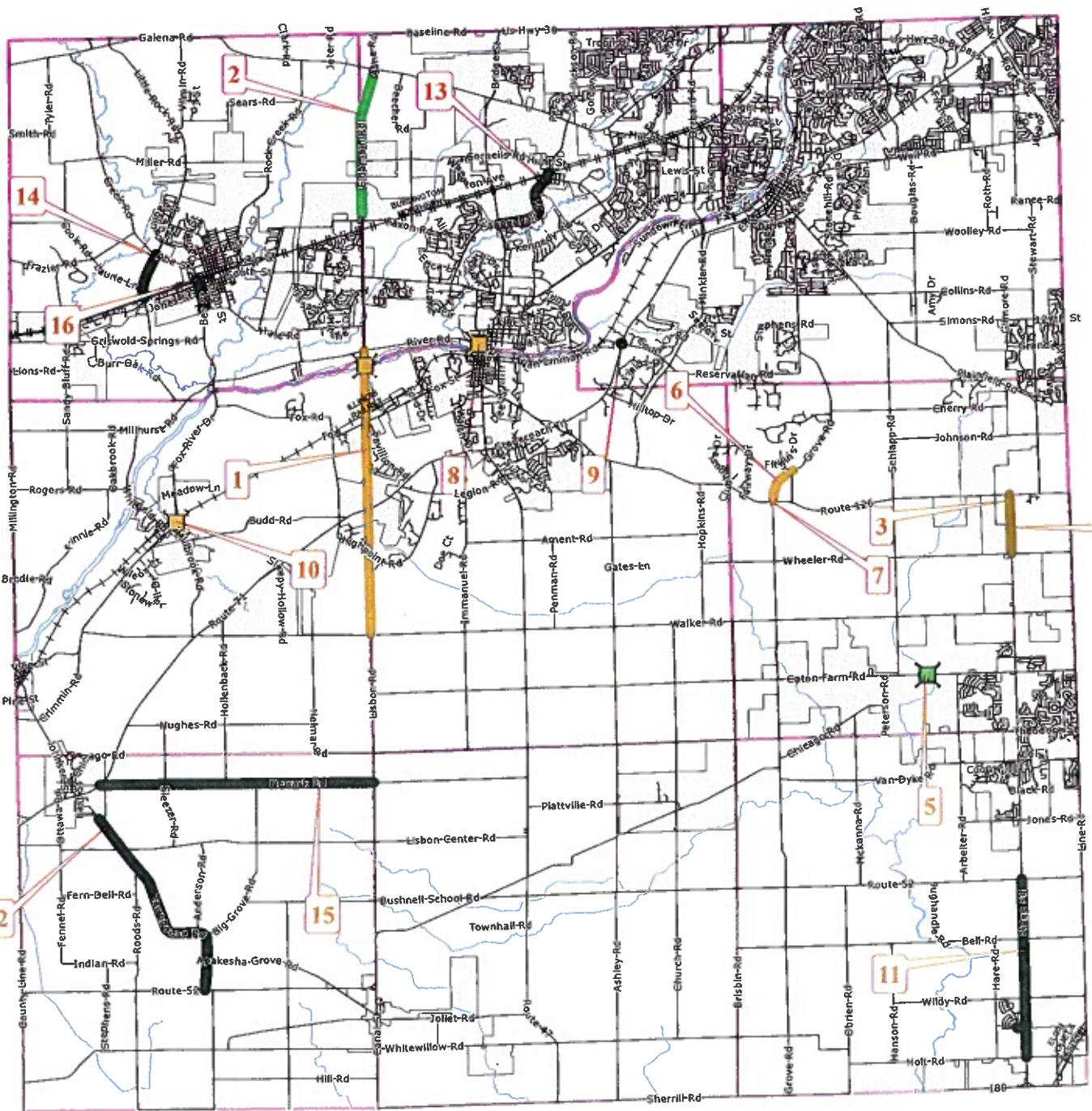
County Clerk & Recorder				
Recorder's Document Storage	1	1	5	4
GIS Recording	2.33	2	1	1
Circuit Court Clerk				
Circuit Clerk Document Storage	1.5	2.5	3	4
Court Automation	0.5	2	2	3
Child Support Collection	1	1	1	1
Operation/Administrative				1
Office of Administrative Services				
Mapping	1	0	0	0
GIS Mapping	1.66	4	4	3
Animal Control	2	2	2	1
Health & Human Services	53	50	53	49
Highway	13	13	13	12
Veterans Assistance Commission	3	3	3	3
KenCom	24	26	22	22
Total Other Funds FT Personnel	104.0	106.5	109.0	104.0

Other Funds - Part Time & Seasonal Personnel

Office of Administrative Services				
Animal Control	2.5	2.5	2.5	2.5
Health & Human Services	0.5	4	3	4.6
Highway	5	5	5	5.5
Treasurer				
Tax Sale Automation	0.5	0.5	0.5	0.5
Veterans Assistance Commission	1.5	1.5	1.5	1.5
KenCom	0	0	0	0.5
Total Other Funds PT Personnel	10.0	13.5	12.5	15.1
Total Other Funds Personnel	114.0	120.0	121.5	119.1

Personnel Summary

Total General Fund FT Personnel	234.0	239.5	237.0	233.0
Total Other Funds FT Personnel	104.0	106.5	109.0	104.0
Total FT Personnel	338.0	346.0	346.0	337.0
Total General Fund PT Personnel	4.0	5.0	4.0	3.7
Total Other Funds PT Personnel	10.0	13.5	12.5	15.1
Total PT Personnel	14.0	18.5	16.5	18.8
Grand Total All Funds	352.0	364.5	362.5	355.8



Legend

Project Type

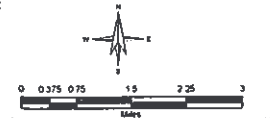
- Bridge
- Intersection Improvement
- roadway

Project Phase

- Land Acquisition
- Engineering
- Earth/Underground
- Construction/New Pavement
- Ceriseines

ID	RoadName	Phase	Limits	Total Est	Funding	Year	Status
1	Eldamain Road	Phase I Engineering	Walker Rd. to U.S. Route 24 w/Bridge	\$250,000	SSR Co. Br.	2011	Multi-Year
2	Eldamain Road	Land Acquisition	Menards to Galena Road	\$250,000	ST	2011	In Progress
3	Ridge Road	Land Acquisition	Wheeler Road to Ill. Rte. 126	\$250,000	ST	2011	In progress
4	Ridge Road	Earth/Underground	Wheeler Road to Ill. Rte. 126	\$2,500,000	ST	2011	Spring Letting
5	Caton Farm Road	Land Acquisition	Bridge Replacement west of Arbeter	\$75,000	Co. Bridge	2011	
6	Grove Rd	Land Acquisition	Consolidate Intersections at Rt 126	\$500,000	ST	2011	
7	Grove Rd	Phase II Engineering	Consolidate Intersections at Rt 126	\$150,000	ST	2011	2010 Engr. Contract
8	River Road	Engineering	Blackberry Creek Bridge Replacement	\$200,000	HBP/Co. Br.	2011	Yorkville Lead
9	Van Emmon	Intersection Improvement	Intersection Improvement at Route 71	?	HSP & SSR ST	2011	Joint w/IDOT
10	Fox River Drive	Engineering	Bridge Replacement at Hollenback Cr.	\$100,000	Co. Bridge	2011	Coord w/IDOT
11	Ridge Road	Resurfacing	Holt Road to U.S. Route 52	\$590,000	MFT	2011	Spring Letting
12	Townhouse Road	Resurfacing	U.S. Route 52 to Newark	\$600,000	MFT	2011	Spring Letting
13	Cannonball Trail	Resurfacing	Ill. Rte. 47 to BNSF in Bristol	\$175,000	MFT	2011	Spring Letting
14	Little Rock Road	Resurfacing	U.S. Route 34 to Creek Road	\$450,000	MFT	2011	Spring Letting
15	Newark Road	Thin Lift Overlay	Ill. Rte. 71 to Ill. Rte. 47	\$200,000	ST	2011	Spring Letting
16	RD/Ben Street	Resurfacing	Corporate Limits to U.S. Route 34	\$50,000	ST	2011	Spring Letting
	Orchard/Winkler	Feasibility study	Grove Rd to Ill. Route 71	\$50,000	ST	2011	
	TBA	Engineering	Township Bridge to be Named	\$20,000	TBP	2011	
	County Highways	Pavement Preservation	Restorative Seal	\$50,000	ST	2011	

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2011 Surface Transportation Program Kendall County Highway Department Kendall County Illinois

Kendall County GIS
111 W. Fox Street, Yorkville, IL 60550
618.244.1000
www.kcogis.com



KENDALL COUNTY HIGHWAY DEPARTMENT
5-YEAR SURFACE TRANSPORTATION PROGRAM
2011 - 2015

Multiyear Program
Page 1

Revised 08/11/10

ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
Eldamain Road	Phase I Engineering	Walker Rd. to U.S. Route 34 w/ Bridge	\$250,000	\$50k Co. Br.	2011	Multi-Year
Eldamain Road	Land Acquisition	Menards to Galena Road	\$250,000	ST	2011	In Progress
Ridge Road	Land Acquisition	Wheeler Road to Ill. Rte. 126	\$250,000	ST	2011	In Progress
Ridge Road	Earth / Underground	Wheeler Road to Ill. Rte. 126	\$2,500,000	ST	2011	Spring Letting
Caton Farm Road	Land Acquisition	Bridge Replacement west of Arbeiter	\$75,000	Co. Bridge	2011	
Grove Road	Phase II Engineering	Consolidate Intersections at Route 126	\$150,000	ST	2011	2010 Engr. Contract
Grove Road	Land Acquisition	Consolidate Intersections at Route 126	\$500,000	ST	2011	
River Road	Engineering	Blackberry Creek Bridge Replacement	\$200,000	HBP / Co. Br.	2011	Yorkville Lead
Van Emmon	Intersection	Intersection Improvement at Route 71	?	HSIP & \$50k ST	2011	Joint w/ IDOT
Orchard / Minkler	Feasibility Study	Grove Road to Ill. Route 71	\$50,000	ST	2011	
Fox River Drive	Engineering	Bridge Replacement at Hollenback Cr.	\$100,000	Co. Bridge	2011	Coord. w/ RR
Ridge Road	Resurfacing	Holt Road to U.S. Route 52	\$550,000	MFT	2011	Spring Letting
Townhouse Road	Resurfacing	U.S. Route 52 to Newark	\$600,000	MFT	2011	Spring Letting
Cannonball Trail	Resurfacing	Ill. Rte. 47 to BNSF in Bristol	\$175,000	MFT	2011	Spring Letting
Little Rock Road	Resurfacing	U.S. Route 34 to Creek Road	\$175,000	MFT	2011	Spring Letting
Newark Road	Thin Lift Overlay	Ill. Rte. 71 to Ill. Rte. 47	\$450,000	MFT	2011	Spring Letting
FRD / Ben Street	Resurfacing	Corporate Limits to U.S. Route 34	\$200,000	ST	2011	Spring Letting
TBA	Engineering	Township Bridge to be Named	\$20,000	TBP	2011	
County Highways	Pavement Preservation	Restorative Seal	\$50,000	ST	2011	
Eldamain Road	Phase II Engineering	Walker Rd. to U.S. Route 34 w/ Bridge	\$500,000	\$100k Co. Br.	2012	Multi-Year
Eldamain Road	Land Acquisition	Walker Rd. to U.S. Route 34 w/ Bridge	\$1,000,000	\$200k Co. Br.	2012	
Ridge Road	Curb / Paving / Signal	Wheeler Road to Ill. Rte. 126	\$2,000,000	\$1,650,000 ST	2012	Spring Letting
Grove Road	Realignment	Consolidate Intersections at Route 126	\$2,000,000	ST	2012	Spring Letting
Walker Road	Resurfacing	Ill. Rte. 71 to Ill. Rte. 47	\$1,500,000	Fed. / \$300k MFT	2012	Spring Letting

ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
Fox River Drive	Land Acquisition	Bridge Replacement at Hollenback Cr.	\$75,000	Co. Bridge	2012	Coord. w/ RR
Caton Farm Road	Partial Depth Patching	Bridge Deck Repairs	\$150,000	Co. Bridge	2012	
Galena Road	Engineering	Rob Roy Creek Bridge Widening	\$75,000	Co. Bridge	2012	
Millbrook Road	Phase I Engineering	At Fox River Drive	\$150,000	ST	2012	IGA w/ Millbrook
Ridge Road	Engineering	Traffic Signal at Caton Farm Intersection	\$25,000	ST	2012	
Various	Corridor Studies	Joint project w/ Grundy County	\$20,000	ST	2012	
Galena Road	Resurfacing	Little Rock Road to Rock Creek Road	\$750,000	MFT	2012	Spring Letting
Galena Road	Resurfacing	Ill. Route 47 to Orchard Road	\$750,000	MFT	2012	Spring Letting
TBA	Bridge Replacement	Township Bridge Program	\$250,000	State / Co. / Twp.	2012	Spring Letting
County Highways	Pavement Preservation	Restorative Seal	\$50,000	ST	2012	
Eldamain Road	Phase II Engineering	Walker Rd. to U.S. Route 34 w/ Bridge	\$500,000	\$100k Co. Br.	2013	Multi-Year
Eldamain Road	Land Acquisition	Walker Rd. to U.S. Route 34 w/ Bridge	\$1,500,000	\$300k ST	2013	
Eldamain Road	Reconstruction	Menards to Galena Road	\$2,000,000	ST - 4 yr. loan	2013	\$7 Million total cost
Fox River Drive	Bridge Replacement	Bridge Replacement at Hollenback Cr.	\$1,000,000	Co. Bridge / ST	2013	Spring Letting
Galena Road	Land Acquisition	Rob Roy Creek Bridge Widening	\$50,000	ST	2013	
Walker Road	Engineering	Alignment Study at Route 71	\$25,000	ST	2013	
Millbrook Road	Phase II Engineering	At Fox River Drive	\$150,000	ST	2013	
Ridge Road	Traffic Signal	Traffic Signal at Caton Farm Intersection	\$200,000	ST	2013	
County Highways	Resurfacing	Various Locations	\$1,500,000	MFT	2013	
County Highways	Pavement Preservation	Restorative Seal	\$100,000	ST	2013	
Eldamain Road	Reconstruction	Menards to Galena Road	\$2,000,000	ST - 5 yr. loan	2014	Completed in 2014
Eldamain Road	Reconstruction	Cummins Dr. to U.S. Rte. 34	\$1,500,000	Yorkville / ST	2014	IGA w/ Yorkville
Millbrook Road	Land Acquisition	At Fox River Drive	\$250,000	ST	2014	
County Highways	Resurfacing	Various Locations	\$1,500,000	MFT	2014	
County Highways	Pavement Preservation	Restorative Seal	\$100,000	ST	2014	

ROAD	DESCRIPTION	LIMITS	ESTIMATE	FUNDING	YEAR	STATUS
Eldamain Road	New Bridge	Over Fox River	\$15,000,000	Fed.??/ST/MFT	2015	*Assumes 80% Fed.
Eldamain Road	Reconstruction	Menards to Galena Road	\$1,500,000	ST - 4 yr. loan	2015	
Walker Road	Phase I Engineering	Intersection Improvements at Route 71	\$150,000	ST	2015	
Millbrook Road	Construction	At Fox River Drive	\$1,500,000	ST	2015	
Galena Road	Intersection Improvement	At Blackhawk Blvd.	\$250,000	ST	2015	
Caton Farm Road	Bridge Replacement	East of Schlapp Road	\$1,400,000	Co. Bridge	2015	
Galena Road	Engineering	Bridge over Big Rock Creek	\$75,000	Co. Bridge	2015	
Galena Road	Engineering	Bridge over Blackberry Creek	\$75,000	Co. Bridge	2015	
Galena Road	Bridge Widening	Bridge over Rob Roy Creek	\$1,000,000	ST	2015	
County Highways	Resurfacing	Various Locations	\$1,500,000	MFT	2015	
County Highways	Pavement Preservation	Restorative Seal	\$100,000	ST	2015	

5-Year Total: \$50,765,000

*\$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 \$15 million. 80% federal funding (\$12 million) is assumed but not guaranteed out of the next federal transportation bill.

General Fund Budget Summary

	Actual 2008	Actual 2009	Budget 2010	Est. Yr End 2010	Budget 2011	% Change In Budget
Beginning Balance	12,392,716	15,321,676	16,043,105	16,311,315	16,940,446	3.9%
Revenue	22,313,304	21,678,349	20,805,136	20,608,631	20,868,247	1.3%
Transfers In	2,339,948	2,497,999	2,473,225	2,473,225	2,408,396	
Total Revenue & Transfers In	24,653,252	24,176,348	23,278,361	23,081,856	23,276,643	
Expenditure	20,005,640	20,790,630	23,067,040	21,881,587	21,859,642	-0.1%
Transfers Out	1,718,652	2,396,079	571,138	571,138	2,065,263	
Total Expenditure & Transfers Out	21,724,292	23,186,709	23,638,178	22,452,725	23,924,905	
Change in Fund Balance	2,928,960	989,639	(359,817)	629,131	(648,263)	
Ending Balance	15,321,676	16,311,315	15,683,288	16,940,446	16,292,183	-3.8%

General Fund Revenue Summary

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
General Fund Total Revenues	24,653,255	24,176,348	23,278,361	23,276,643	0.0%
TAXES					
0101-000-1100 Current Property Tax	7,855,710	9,048,350	9,122,474	9,669,052	6.9%
0101-000-1110 Personal Property Repl. Tax	421,838	355,877	355,000	304,000	-14.4%
0101-000-1115 State Income Tax	2,252,023	1,837,602	1,700,000	1,400,000	-17.6%
0101-000-1120 Local Use Tax	349,895	292,380	340,000	220,000	-35.3%
0101-000-1125 State Sales Tax	1,299,929	1,085,257	1,250,000	700,000	-44.0%
0101-000-1130 Franchise Tax	134,154	113,551	125,000	114,000	-8.8%
0101-000-1175 1/4 Cent Sales Tax	2,432,220	2,179,677	2,150,000	2,229,000	3.7%
0101-000-1185 Co. Real Estate Transfer Tax	334,600	245,108	200,000	174,000	-13.0%
Total Taxes	15,080,369	15,157,802	15,242,474	14,810,052	-2.8%
LICENSES, PERMITS, & FEES FROM SERVICES					
0101-000-1170 Miscellaneous Revenue		45,942	70,000	35,000	-50.0%
0101-000-1180 Property Tax Late Pymnt. Penalty	542,326	688,498	200,000	250,000	25.0%
0101-000-1190 Sale of Equipment & Vehicles	3,450	23,010	20,000	21,000	5.0%
0101-001-1205 Facility Mgt Miscellaneous	119	174	0	200	
0101-002-1205 Building & Zoning Fees	68,440	55,366	30,000	30,000	0.0%
0101-002-1210 Hearing Officer Fees			3,500	3,400	-2.9%
0101-004-1205 ZBA Fees	18,250	9,915	15,000	7,500	-50.0%
0101-006-1205 County Clerk Fees	477,189	480,983	410,000	380,000	-7.3%
0101-006-1210 Recorder's Miscellaneous	63,164	52,205	64,000	38,000	-40.6%
0101-007-1205 Co. Clk. Election Fund	840	16,133	5,000	0	-100.0%
0101-009-1205 Sheriff Fees	394,691	500,498	475,000	650,000	36.8%
0101-009-1220 Sheriff Miscellaneous	6,209	11,535	3,000	5,000	66.7%
0101-009-1225 Bond Fees	31,382	27,431	26,000	27,000	3.8%
0101-009-1240 HIDTA Reimbursement	681	2,662	4,000	4,000	0.0%
0101-010-1205 Corrections Board & Care	1,273,500	599,100	438,000	985,500	125.0%
0101-011-1205 Merit Commission Revenue		6,200	7,000	7,000	0.0%
0101-014-1205 Circuit Clerk Fees	1,185,310	1,355,086	1,200,000	1,400,000	16.7%
0101-014-1210 Cir. Clk. System Fee	49,670	57,828	50,000	60,000	20.0%
0101-014-1220 Cir. Clk. GPS Service Fee	3,338	3,590	3,400	2,000	-41.2%
0101-014-1225 Cir. Clk. Periodic Impris. Fee	29,684	18,962	20,000	19,000	-5.0%
0101-017-1205 Coroner Fees	1,657	2,140	1,000	1,000	0.0%
0101-017-1210 Reimbursement for Morgue Use	0		500	500	0.0%
0101-018-1205 Probation Board & Care	34,742	33,969	15,000	8,000	-46.7%
0101-019-1205 Public Defender Fees	25,587	26,074	25,000	23,000	-8.0%
0101-020-1205 Fines & Forfeits	604,007	548,617	550,000	560,000	1.8%
0101-020-1215 State's Attorney Miscellaneous Revenue	3,927		3,500	3,500	0.0%
0101-020-1215 State's Attorney Miscellaneous Revenue - Legal Reimb.			5,000	14,000	180.0%
0101-020-1220 State's Attorney Trial Fee			1,000	1,000	0.0%
0101-022-1205 Assessment Miscellaneous	11,431	5,702	5,000	5,000	0.0%
0101-023-1205 Mapping Fees	10,247	2,018	1,200	1,200	0.0%
0101-025-1205 Treasurer Fees	45,859	53,167	25,000	25,000	0.0%
0101-025-1210 Inheritance Tax Collection Fees	76,064	111,862	60,000	30,000	-50.0%
0101-027-1205 Health Insurance - Empl. Ded.	717,580	749,047	828,989	853,650	3.0%
0101-027-1210 Retired & COBRA Health Insurance	103,402	69,953	41,000	50,000	22.0%
0101-029-1205 County Building Postage Reimb.	70,403	92,012	50,000	50,000	0.0%
0101-030-1205 Liquor License	13,100	24,800	18,800	18,800	0.0%
0101-030-1210 Compost Fees	15,307	21,411	21,000	21,000	0.0%
0101-033-1205 Technology Revenue	10,261	35,174	14,000	0	-100.0%
0101-033-1210 Tech - Municipality Reimb.	146,418	0	0	16,000	
0101-035-1205 KenCom Miscellaneous	11,278	9,523	11,750	11,580	-1.4%
0101-000-1500 Forest Preserve - SH Patrol	0	0	15,000	5,000	-66.7%
Total Licenses, Permits & Fees from Services	6,179,256	5,753,957	4,736,639	5,622,830	18.7%

General Fund Revenue Summary

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
INTEREST					
0101-000-1135 Interest Income	534,275	209,710	250,000	80,000	-68.0%
Total Interest	534,275	209,710	250,000	80,000	-68.0%
INTERGOVERNMENTAL					
0101-000-1140 State's Attorney Salary	141,121	180,846	149,857	24,282	-83.8%
0101-000-1145 Probation Officer Salary	130,389	120,953	221,570	215,102	-2.9%
0101-000-1150 Supervisor of Assmnt. Salary	44,150	45,000	34,170	5,808	-83.0%
0101-000-1160 Election Judge	13,875	37,080	14,000	14,000	0.0%
0101-000-1155 Public Defender Salary	96,238	101,419	77,926	16,672	-78.6%
0101-000-1195 Reimb. PTI	37,144	37,776	25,000	25,000	0.0%
0101-012-1210 EMA Reimbursement from IEMA	18,411	9,522	23,000	24,000	4.3%
0101-018-1220 Probation Officer Salary (Municipal)	17,079	2,784	9,000	9,000	0.0%
0101-020-1210 St. Atty. Victim's Assistance Grant	21,000	21,500	21,500	21,500	0.0%
Total Intergovernmental	519,407	556,880	576,023	355,365	-38.3%
TOTAL REVENUE	22,313,307	21,678,349	20,805,136	20,868,247	0.3%
TRANSFERS IN					
0101-000-1500 Transfer from PS Sales Tax Fund	2,060,000	2,101,200	2,143,225	1,676,705	-21.8%
0101-000-1500 Transfer fr Probation Services Fund	20,000	20,000	30,000	30,000	
0101-000-1500 Transfer from VAC	0	19,059	25,000	28,000	
0101-000-1500 Transfer from Animal Control Fund	25,000	25,000	25,000	17,769	
0101-000-1500 Transfer from Court Security Fund	225,000	250,000	250,000	375,000	
0101-000-1500 PBC Lease	7,397	1,043			
0101-000-1500 Reserve	2,551	2,609			
0101-000-1500 Transfer from GIS Mapping				21,285	
0101-000-1500 Sale in Error		79,088		65,000	
0101-000-1500 Transfer from KenCom Fund				194,637	
Total Transfers	2,339,948	2,497,999	2,473,225	2,408,396	-2.6%
General Fund Total Revenue & Transfers In	<u>24,653,255</u>	<u>24,176,348</u>	<u>23,278,361</u>	<u>23,276,643</u>	-0.01%

General Fund Expenditure Summary

DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
EXPENSES					
County Board	139,122	162,247	176,900	172,900	-2.3%
County Clerk & Recorder	166,358	174,081	204,094	186,071	-8.8%
Election Costs	623,753	407,789	573,824	391,787	-31.7%
Circuit Court Judge	211,194	235,291	240,087	242,511	1.0%
Circuit Court Clerk	565,350	570,220	587,586	520,338	-11.4%
Jury Commission	46,269	69,377	50,567	50,680	0.2%
State's Attorney	1,110,767	1,205,907	1,286,687	1,291,338	0.4%
Public Defender	358,958	371,547	455,803	432,999	-5.0%
Combined Court Services (Probation)	707,918	934,055	1,046,926	1,059,492	1.2%
Sheriff	3,989,735	4,067,935	4,698,651	4,869,966	3.6%
Corrections	3,077,917	3,108,254	3,658,378	3,860,480	5.5%
Emergency Management Agency	15,747	15,505	19,682	19,777	0.5%
Merit Commission	16,536	13,830	10,000	10,000	0.0%
Coroner	133,719	147,292	152,703	154,007	0.9%
Treasurer	300,577	323,356	338,990	337,990	-0.3%
Auditing & Accounting	28,750	32,350	31,750	34,975	10.2%
Property Tax Services	73,987	67,050	62,000	65,000	4.8%
Administrative Services	388,193	436,965	480,709	471,051	-2.0%
Employee Health Insurance	3,085,250	3,298,834	3,677,883	4,087,858	11.1%
General Insurance and Bonding	1,355	1,358	3,000	3,850	28.3%
Unemployment Compensation	13,805	23,347	35,000	70,000	100.0%
Postage County Building	48,321	64,245	55,100	55,100	0.0%
Facilities	1,717,237	1,816,125	1,807,038	1,820,219	0.7%
Planning, Building & Zoning	411,964	388,027	461,305	354,546	-23.1%
County Assessing Office	247,119	232,857	282,852	270,599	-4.3%
Technology	655,529	686,961	641,479	567,004	-11.6%
Ken Com	1,110,008	1,248,002	1,440,506		-100.0%
Soil & Water Conservation District Grant	15,904	16,381	41,709	39,707	-4.8%
Regional Office of Education	74,410	80,620	96,155	92,866	-3.4%
Board of Review	49,425	51,515	83,435	77,935	-6.6%
Farmland Review Board	367	265	525	395	-24.8%
Capital Expenditures	524,935	253,502	203,704	86,200	-57.7%
Contingency	8,665	262,375	162,011	162,000	0.0%
Miscellaneous	524				
Total Expenditures	20,005,639	20,790,630	23,067,040	21,859,642	-5.2%

General Fund Expenditure Summary

DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
TRANSFERS OUT:					
Debt Service					
Courthouse Expansion Debt Svs Transfer	700,000	400,000	200,000	200,000	0.0%
County Bldg Debt Svs Transfer	118,579	122,576	120,638	11,830	-90.2%
Subtotal (debt service)	<u>818,579</u>	<u>522,576</u>	<u>320,638</u>	211,830	-33.9%
Reserves					
Gen Fund Special Reserve for Tax Appeals	350,000	500,000	50,000	50,000	0.0%
Capital Improvement Fund	175,000	352,000	175,000	150,000	-14.3%
Public Safety Capital Improvement Fund	375,000				
Subtotal (Reserve Funds)	<u>900,000</u>	<u>852,000</u>	<u>225,000</u>	200,000	-11.1%
Other Transfers Out					
To Kendall Area Transit Fund		21,500	25,500	25,500	
To County Building Fund		1,000,000			
To KenCom Fund				1,627,933	
Subtotal Other Transfers Out		<u>1,021,500</u>	<u>25,500</u>	1,653,433	6384.1%
TOTAL TRANSFERS OUT	<u>1,718,579</u>	<u>2,396,076</u>	<u>571,138</u>	2,065,263	261.6%
TOTAL EXPENDITURES AND TRANSFERS OUT	<u>21,724,218</u>	<u>23,186,706</u>	<u>23,638,178</u>	23,924,905	1.2%

Other Funds Summary

	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% Change In Budget
<u>PUBLIC SAFETY SALES TAX FUND (Fund 20)</u>					
Beginning Balance	2,904,450	3,561,112	2,805,645	1,352,684	-51.8%
Revenues	4,551,650	4,204,084	4,030,000	4,010,000	-0.5%
Expenses	0	0	0	0	
Net Transfers In (Out)	(3,894,988)	(4,787,670)	(5,562,961)	(4,373,526)	-21.4%
Change in Fund Balance	656,662	(583,586)	(1,532,961)	(363,526)	-76.3%
Ending Balance	3,561,112	2,977,526	1,272,684	989,158	-22.3%
<u>GIS MAPPING FUND (Fund 51)</u>					
Beginning Balance	150,690	204,512	324,470	491,493	51.5%
Revenues	196,373	439,247	320,000	320,000	0.0%
Expenses	142,551	253,306	452,590	377,317	-16.6%
Net Transfers In (Out)	0	0	0	(49,090)	
Change in Fund Balance	53,822	185,941	(132,590)	(106,407)	-19.7%
Ending Balance	204,512	390,453	191,880	385,086	100.7%
<u>GIS RECORDING FUND (Fund 37)</u>					
Beginning Balance	109,716	100,252	69,100	85,000	23.0%
Revenues	79,834	54,796	50,000	43,000	-14.0%
Expenses	89,299	64,337	40,788	41,604	2.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(9,465)	(9,541)	9,212	1,396	-84.8%
Ending Balance	100,252	90,711	78,312	86,396	10.3%
<i>Levy Funds</i>					
<u>HEALTH & HUMAN SERVICES FUND (Fund 21)</u>					
Beginning Balance	675,142	1,025,876	650,555	650,000	-0.1%
Revenues	4,285,536	4,822,608	4,419,919	4,030,336	-8.8%
Expenses	4,484,218	5,578,222	5,086,528	4,651,293	-8.6%
Net Transfers In (Out)	549,417	616,116	675,149	563,022	-16.6%
Change in Fund Balance	350,735	(139,498)	8,540	(57,935)	-778.4%
Ending Balance	1,025,876	886,378	659,095	592,065	-10.2%
<u>COMMUNITY 708 MENTAL HEALTH BOARD FUND (Fund 05)</u>					
Beginning Balance	2,759	766	2,779	2,779	0.0%
Revenues	814,214	890,370	928,392	928,392	0.0%
Expenses	150,432	157,238	135,944	135,644	-0.2%
Net Transfers In (Out)	(665,775)	(733,867)	(792,448)	(792,748)	0.0%
Change in Fund Balance	(1,993)	(735)	0	0	
Ending Balance	766	31	2,779	2,779	0.0%
<u>SOCIAL SERVICES FOR SENIOR CITIZENS FUND (Fund 06)</u>					
Beginning Balance	21,039	41,651	0	0	
Revenues	288,612	316,354	331,155	343,678	3.8%
Expenses	204,750	233,587	305,655	318,178	4.1%
Net Transfers In (Out)	(63,250)	(124,413)	(25,500)	(25,500)	0.0%
Change in Fund Balance	20,612	(41,646)	0	0	
Ending Balance	41,651	5	0	0	
<u>EXTENSION EDUCATION FUND (Fund 08)</u>					
Beginning Balance	2,322	215	67	67	-0.7%
Revenues	167,092	172,853	178,448	182,058	2.0%
Expenses	169,200	173,000	178,448	182,058	2.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(2,108)	(147)	0	0	
Ending Balance	215	68	67	67	-0.7%

Other Funds Summary

	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% Change In Budget
<i>Levy Funds (cont.)</i>					
COUNTY HIGHWAY FUND (Fund 12)					
Beginning Balance	55,550	34,893	70,000	90,000	28.6%
Revenues	1,474,139	1,551,037	1,616,200	1,595,500	-1.3%
Expenses	1,494,796	1,566,400	1,630,841	1,544,154	-5.3%
Net Transfers In (Out)	0	0	0	(100,000)	
Change in Fund Balance	(20,657)	(15,363)	(14,641)	(48,654)	232.3%
Ending Balance	34,893	19,530	55,359	41,346	-25.3%
COUNTY BRIDGE FUND (Fund 13)					
Beginning Balance	512,725	226,422	625,000	1,100,000	76.0%
Revenues	709,189	663,843	904,000	745,000	-17.6%
Expenses	1,114,193	946,188	600,000	1,300,000	116.7%
Net Transfers In (Out)	118,701	203,491		0	
Change in Fund Balance	(286,303)	(78,854)	304,000	(555,000)	-282.6%
Ending Balance	226,422	147,568	929,000	545,000	-41.3%
FEDERAL AID MATCHING FUND (Fund 14)					
Beginning Balance	414,415	217,620	0	9,700	
Revenues	0	1,681,578	5,000	205,000	4000.0%
Expenses	196,794	1,893,626		214,700	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(196,794)	(212,048)	5,000	(9,700)	-294.0%
Ending Balance	217,620	5,572	5,000	0	-100.0%
IMRF & SOCIAL SECURITY FUND (Fund 09)					
Beginning Balance	574,776	908,120	900,000	800,000	-11.1%
Revenues	5,372,417	5,540,663	5,956,000	6,166,850	3.5%
Expenses	5,079,810	5,373,452	6,455,000	6,640,000	2.9%
Net Transfers In (Out)	40,736	41,906	50,284	74,160	47.5%
Change in Fund Balance	333,343	209,117	(448,716)	(398,990)	-11.1%
Ending Balance	908,120	1,117,237	451,284	401,010	-11.1%
LIABILITY INSURANCE FUND (Fund 10)					
Beginning Balance	265,580	283,096	220,000	170,000	-22.7%
Revenues	674,379	682,076	735,494	788,900	7.3%
Expenses	683,977	737,049	836,735	825,000	-1.4%
Net Transfers In (Out)	27,114	16,100	16,100	17,205	6.9%
Change in Fund Balance	17,516	(38,873)	(85,142)	(18,895)	-77.8%
Ending Balance	283,096	244,223	134,858	151,105	12.0%
TUBERCULOSIS FUND (Fund 07)					
Beginning Balance	3,515	3,063	873	1,000	14.5%
Revenues	6,068	13,050	14,090	25,000	77.4%
Expenses	6,520	8,618	13,870	25,420	83.3%
Net Transfers In (Out)	0	0			
Change in Fund Balance	(452)	4,432	220	(420)	-290.9%
Ending Balance	3,063	7,495	1,093	580	-46.9%
PUBLIC BUILDING COMMISSION LEASE FUND (Fund 11)					
Beginning Balance	162,647	52,902	45,000	6,000	-86.7%
Revenues	1,244,772	1,350,939	1,457,000	1,744,050	19.7%
Expenses	2,347,119	2,396,000	2,455,000	2,744,000	11.8%
Net Transfers In (Out)	992,603	998,957	1,000,000	1,000,000	0.0%
Change in Fund Balance	(109,744)	(46,104)	2,000	50	-97.5%
Ending Balance	52,902	6,798	47,000	6,050	-87.1%

Other Funds Summary

	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% Change In Budget
<i>Levy Funds (cont.)</i>					
VETERANS ASSISTANCE CMS FUND (Fund 89)					
Beginning Balance	181,155	147,853	135,000	131,000	-3.0%
Revenues	304,081	345,793	364,144	371,007	1.9%
Expenses	313,501	329,074	309,888	309,047	-0.3%
Net Transfers In (Out)	(23,881)	(46,614)	(57,934)	(61,960)	6.9%
Change in Fund Balance	(33,301)	(29,895)	(3,678)	0	-100.0%
Ending Balance	147,853	117,958	131,322	131,000	-0.2%
<i>Special Department Funds</i>					
ECONOMIC DEVELOPMENT COMMISSION FUND (Fund 02)					
Beginning Balance	6,320	5,695	2,590	5,413	109.0%
Revenues	0	0	0	0	
Expenses	4,625	1,667	4,800	5,100	6.3%
Net Transfers In (Out)	4,000	5,000	0	0	
Change in Fund Balance	(625)	3,333	(4,800)	(5,100)	6.3%
Ending Balance	5,695	9,028	(2,210)	313	-114.2%
RESTRICTED ECONOMIC DEVELOPMENT REVOLVING LOAN FUND (Fund 03)					
Beginning Balance	2,642,351	2,704,388	1,869,672	1,919,278	2.7%
Revenues	66,038	54,950	69,550	92,724	33.3%
Expenses	750,000	67,487	0	1,000,000	
Net Transfers In (Out)	746,000	(5,000)	(4,000)	0	-100.0%
Change in Fund Balance	62,038	(17,537)	65,550	(907,276)	-1484.1%
Ending Balance	2,704,388	2,686,851	1,935,222	1,012,002	-47.7%
PBZ HEARING OFFICER FUND (Fund 36)					
Beginning Balance	(1,247)	(1,846)	0	0	
Revenues	2,800	2,800	0	0	
Expenses	3,399	2,634	0	0	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(599)	166	0	0	
Ending Balance	(1,846)	(1,680)	0	0	
TRANSPORTATION SALES TAX FUND (Fund 19)					
Beginning Balance	797,251	1,351,689	10,000	1,400,000	13900.0%
Revenues	4,476,017	4,401,348	4,010,000	4,010,000	0.0%
Expenses	3,921,579	3,794,585	3,850,000	4,300,000	11.7%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	554,438	606,763	160,000	(290,000)	-281.3%
Ending Balance	1,351,689	1,958,452	170,000	1,110,000	552.9%
COUNTY MOTOR FUEL TAX FUND - State Transfer (Fund 15)					
Beginning Balance	1,698,362	1,074,454	970,000	660,000	-32.0%
Revenues	1,477,703	1,773,757	1,493,000	1,696,761	13.6%
Expenses	2,101,611	1,000,000	2,000,000	2,000,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(623,908)	773,757	(507,000)	(303,239)	-40.2%
Ending Balance	1,074,454	1,848,211	463,000	356,761	-22.9%
TOWNSHIP BRIDGE FUND (Fund 17)					
Beginning Balance	142,419	40,923	0	20	
Revenues	17,205	181,423	0	0	
Expenses	0	0	0	0	
Net Transfers In (Out)	(118,701)	(203,491)	0	0	
Change in Fund Balance	(101,496)	(22,068)	0	0	
Ending Balance	40,923	18,855	0	20	

Other Funds Summary

	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUGET 2011	% Change In Budget
<i>Special Department Funds (cont.)</i>					
<u>COUNTY HIGHWAY RESTRICTED FUND (Fund 18)</u>					
Beginning Balance	187,000	429,000	400,000	340,000	-15.0%
Revenues	242,000	162,580	10,000	10,000	0.0%
Expenses	0	166,237	100,000	0	-100.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	242,000	(3,657)	(90,000)	10,000	-111.1%
Ending Balance	429,000	425,343	310,000	350,000	12.9%
<u>ANIMAL CONTROL FUND (Fund 35)</u>					
Beginning Balance	31,364	39,366	48,600	8,000	-83.5%
Revenues	213,760	207,683	210,000	161,500	-23.1%
Expenses	148,303	163,617	170,133	123,729	-27.3%
Net Transfers In (Out)	(56,855)	(66,850)	(70,350)	(33,769)	-52.0%
Change in Fund Balance	8,602	(22,784)	(30,483)	4,002	-113.1%
Ending Balance	39,966	16,582	18,117	12,002	-33.8%
<u>ANIMAL CONTROL BUILDING FUND (Fund 34)</u>					
Beginning Balance	30,000	45,000	70,000	75,000	7.1%
Revenues	0	0	0	0	
Expenses	0	0	0	0	
Net Transfers In (Out)	15,000	25,000	25,000	0	-100.0%
Change in Fund Balance	15,000	25,000	25,000	0	-100.0%
Ending Balance	45,000	70,000	95,000	75,000	-21.1%
<u>COUNTY ANIMAL POPULATION CONTROL FUND (Fund 87)</u>					
Beginning Balance	18,463	26,614	8,000	8,000	0.0%
Revenues	22,780	19,862	15,000	20,000	33.3%
Expenses	14,629	18,363	15,000	18,000	20.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	8,151	1,499	0	2,000	
Ending Balance	26,614	28,113	8,000	10,000	25.0%
<u>STATE PET POPULATION FUND (Fund 86)</u>					
Beginning Balance	2,810	3,570	1,500	5,000	233.3%
Revenues	760	820	2,000	800	-60.0%
Expenses	0	0	1,500	0	-100.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	760	820	500	800	60.0%
Ending Balance	3,570	4,390	2,000	5,800	190.0%
<u>RECORDER DOCUMENT STORAGE FUND (Fund 38)</u>					
Beginning Balance	503,129	527,843	600,000	550,000	-8.3%
Revenues	253,789	259,397	237,500	204,250	-14.0%
Expenses	229,074	170,723	286,674	201,708	-29.6%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	24,715	88,674	(49,174)	2,542	-105.2%
Ending Balance	527,843	616,517	550,826	552,542	0.3%
<u>INDEMNITY FUND (Fund 54)</u>					
Beginning Balance	72,767	103,467	115,000	135,000	17.4%
Revenues	30,780	34,440	20,000	25,000	25.0%
Expenses	80	0	0	0	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	30,700	34,440	20,000	25,000	25.0%
Ending Balance	103,467	137,907	135,000	160,000	18.5%

Other Funds Summary

	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% Change In Budget
<i>Special Department Funds (cont.)</i>					
TAX SALE AUTOMATION FUND (Fund 53)					
Beginning Balance	26,770	27,131	28,000	40,000	42.9%
Revenues	24,190	26,020	15,000	20,500	36.7%
Expenses	23,829	8,561	29,000	30,000	3.4%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	361	17,459	(14,000)	(9,500)	-32.1%
Ending Balance	27,131	44,590	14,000	30,500	117.9%
SALE IN ERROR INTEREST FUND (Fund 82)					
Beginning Balance	111,960	192,340	130,000	100,000	-23.1%
Revenues	92,340	110,534	60,000	75,000	25.0%
Expenses	11,960	20,466	5,000	5,000	0.0%
Net Transfers In (Out)	0	(79,088)	0	(65,000)	
Change in Fund Balance	80,380	10,980	55,000	5,000	-90.9%
Ending Balance	192,340	203,320	185,000	105,000	-43.2%
SHERIFF PREVENTION OF ALCOHOL/CRIMINAL VIOLENCE FUND (Fund 39)					
Beginning Balance	5,356	7,956	6,500	16,000	146.2%
Revenues	8,631	7,588	12,000	7,500	-37.5%
Expenses	6,031	6,842	12,000	12,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	2,600	746	0	(4,500)	
Ending Balance	7,956	8,702	6,500	11,500	76.9%
SHERIFF'S DRUG ABUSE REVENUE FUND (Fund 40)					
Beginning Balance	72,120	60,627	49,000	69,500	41.8%
Revenues	45,231	34,276	39,000	32,700	-16.2%
Expenses	52,857	25,293	45,000	45,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(7,626)	8,983	(6,000)	(12,300)	105.0%
Ending Balance	64,494	69,610	43,000	57,200	33.0%
SHERIFF'S VEHICLE FUND - statutory (Fund 91)					
Beginning Balance	19,595	30,210	43,000	26,100	-39.3%
Revenues	30,095	38,292	33,600	26,400	-21.4%
Expenses	19,480	11,767	20,000	20,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	10,615	26,525	13,600	6,400	-52.9%
Ending Balance	30,210	56,735	56,600	32,500	-42.6%
STATE'S ATTORNEY DRUG ENFORCEMENT FUND (Fund 50)					
Beginning Balance	18,420	19,583	18,960	22,360	17.9%
Revenues	1,163	2,303	500	500	0.0%
Expenses	0	849	1,000	1,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	1,163	1,454	(500)	(500)	0.0%
Ending Balance	19,583	21,037	18,460	21,860	18.4%
CIRCUIT CLERK DOCUMENT STORAGE FUND (Fund 44)					
Beginning Balance	462,496	586,924	495,000	694,802	40.4%
Revenues	209,432	250,901	205,000	250,000	22.0%
Expenses	85,004	223,008	153,975	168,871	9.7%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	124,428	27,893	51,025	81,129	59.0%
Ending Balance	586,924	614,817	546,025	775,931	42.1%

Other Funds Summary

	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUGET 2011	% Change In Budget
<i>Special Department Funds (cont.)</i>					
<u>COURT AUTOMATION FUND (Fund 45)</u>					
Beginning Balance	444,111	597,884	595,000	698,924	17.5%
Revenues	216,356	254,944	205,000	250,000	22.0%
Expenses	62,583	135,699	402,100	223,773	-44.3%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	153,773	119,245	(197,100)	26,227	-113.3%
Ending Balance	597,884	717,129	397,900	725,151	82.2%
<u>CHILD SUPPORT COLLECTION FUND (Fund 46)</u>					
Beginning Balance	107,293	140,140	148,768	161,374	8.5%
Revenues	60,207	51,977	46,500	46,500	0.0%
Expenses	27,360	31,918	33,586	38,343	14.2%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	32,847	20,059	12,914	8,157	-36.8%
Ending Balance	140,140	160,199	161,682	169,531	4.9%
<u>CIRCUIT CLERK OPERATION FUND (Fund 90)</u>					
Beginning Balance	0	30,352	40,345	53,845	33.5%
Revenues	30,352	15,350	14,000	15,000	7.1%
Expenses	0	670	0	37,536	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	30,352	14,680	14,000	(22,536)	-261.0%
Ending Balance	30,352	45,032	54,345	31,309	-42.4%
<u>COURT SECURITY FUND (Fund 42)</u>					
Beginning Balance	476,029	540,035	539,816	560,000	3.7%
Revenues	342,364	365,948	350,000	360,000	2.9%
Expenses	53,358	121,240	115,000	90,000	-21.7%
Net Transfers In (Out)	(225,000)	(250,000)	(325,944)	(375,000)	15.1%
Change in Fund Balance	64,006	(5,292)	(90,944)	(105,000)	15.5%
Ending Balance	540,035	534,743	448,872	455,000	1.4%
<u>LAW LIBRARY FUND (Fund 43)</u>					
Beginning Balance	231,875	242,335	250,000	276,000	10.4%
Revenues	61,464	79,885	65,000	85,000	30.8%
Expenses	51,003	54,744	61,130	57,250	-6.3%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	10,461	25,141	3,870	27,750	617.1%
Ending Balance	242,336	267,476	253,870	303,750	19.6%
<u>PROBATION SERVICES FUND (Fund 48)</u>					
Beginning Balance	702,944	782,329	876,861	861,310	-1.8%
Revenues	201,941	183,584	186,200	196,644	5.6%
Expenses	108,513	62,436	317,750	299,750	-5.7%
Net Transfers In (Out)	(14,042)	(15,009)	(29,600)	(30,000)	1.4%
Change in Fund Balance	79,386	106,139	(161,150)	(133,106)	-17.4%
Ending Balance	782,329	888,468	715,711	728,204	1.7%
<u>STATE RENTAL HOUSING SUPPORT PROGRAM FUND (Fund 81)</u>					
Beginning Balance	0	0	0	0	
Revenues	237,663	230,895	225,000	193,500	-14.0%
Expenses	237,663	230,895	225,000	193,500	-14.0%
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

	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% Change In Budget
<i>Special Department Funds (cont.)</i>					
<u>CSBG REVOLVING LOAN FUND (Fund 25)</u>					
Beginning Balance	40,342	23,000	28,448	19,500	-31.5%
Revenues	2,218	4,200	5,750	3,600	-37.4%
Expenses	21,346	7,600	14,600	3,600	-75.3%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(19,128)	(3,400)	(8,850)	0	-100.0%
Ending Balance	21,214	19,600	19,598	19,500	-0.5%
<u>DCS CONTINGENCY FUND (Fund 26)</u>					
Beginning Balance	1,603	0	0	0	
Revenues	0	0	0	0	
Expenses	0	0	0	0	
Net Transfers In (Out)	(1,603)	0	0	0	
Change in Fund Balance	(1,603)	0	0	0	
Ending Balance	0	0	0	0	
<u>KENDALL AREA TRANSIT (Fund 55)</u>					
Beginning Balance		39,965	120,390	114,399	-5.0%
Revenues	39,965	252,197	0	251,648	
Expenses		223,421	0	298,648	
Net Transfers In (Out)		79,500	51,000	51,000	0.0%
Change in Fund Balance	39,965	108,276	51,000	4,000	-92.2%
Ending Balance	39,965	148,241	171,390	118,399	-30.9%
<u>KenCom</u>					
Beginning Balance				0	
Revenues				0	
Expenses				1,433,296	
Net Transfers In (Out)				1,433,296	
Change in Fund Balance	0			0	
Ending Balance	0			0	
<i>Capital Projects & Debt Service Funds</i>					
<u>CAPITAL IMPROVEMENT FUND (Fund 04)</u>					
Beginning Balance	572,465	747,464	859,465	1,036,465	20.6%
Revenues	0	435	0	0	
Expenses	0	240,000	350,000	350,000	0.0%
Net Transfers In (Out)	175,000	352,000	175,000	150,000	-14.3%
Change in Fund Balance	175,000	112,435	(175,000)	(200,000)	14.3%
Ending Balance	747,464	859,899	684,465	836,465	22.2%
<u>PUBLIC SAFETY CAPITAL IMPROVEMENT FUND (Fund 75)</u>					
Beginning Balance	256,957	631,957	831,957	1,131,957	36.1%
Revenues	0	0	0	0	
Expenses	0	0	0	0	
Net Transfers In (Out)	375,000	200,000	300,000	300,000	0.0%
Change in Fund Balance	375,000	200,000	300,000	300,000	0.0%
Ending Balance	631,957	831,957	1,131,957	1,431,957	26.5%
<u>GENERAL FUND SPECIAL RESERVE FUND (Fund 76)</u>					
Beginning Balance	600,000	950,000	1,450,000	1,500,000	3.4%
Revenues	0	0	0	0	
Expenses	0	0	0	0	
Net Transfers In (Out)	350,000	500,000	50,000	50,000	0.0%
Change in Fund Balance	350,000	500,000	50,000	50,000	0.0%
Ending Balance	950,000	1,450,000	1,500,000	1,550,000	3.3%

Other Funds Summary

	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% Change In Budget
<i>Capital Projects & Debt Service Funds (cont.)</i>					
<u>COURTHOUSE RESTORATION FUND (Fund 85)</u>					
Beginning Balance	27,091	7,367	3,732	1,195	-68.0%
Revenues	0	0	0	5,000	
Expenses	19,724	4,285	3,732	1,000	-73.2%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(19,724)	(4,285)	(3,732)	4,000	-207.2%
Ending Balance	7,367	3,082	0	5,195	
<u>BUILDING FUND (Fund 26)</u>					
Beginning Balance			1,000,000	9,000	-99.1%
Revenues			285,000	141,000	-50.5%
Expenses			1,060,000	0	-100.0%
Net Transfers In (Out)		1,000,000		100,000	
Change in Fund Balance		1,000,000	(775,000)	241,000	-131.1%
Ending Balance		1,000,000	225,000	250,000	11.1%
<u>JAIL ADDITION BOND PROCEEDS FUND (Fund 57)</u>					
Beginning Balance	201,820	121,225	80,000	30,000	-62.5%
Revenues	3,795	604	200	30	-85.0%
Expenses	84,389	77,459	80,200	30,030	-62.6%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(80,594)	(76,855)	(80,000)	(30,000)	-62.5%
Ending Balance	121,225	44,370	0	0	
<u>JAIL ADDITION DEBT SERVICE FUND (Fund 58)</u>					
Beginning Balance	144,811	192,947	0	1,050	
Revenues	270	562	150	150	0.0%
Expenses	187,123	232,873	342,463	396,663	15.8%
Net Transfers In (Out)	234,988	289,738	342,313	396,513	15.8%
Change in Fund Balance	48,135	57,427	1	1	0.0%
Ending Balance	192,947	250,374	1	1,051	
<u>COUNTY BUILDING DEBT SERVICE FUND (Fund 56)</u>					
Beginning Balance	171,731	170,186	130	700	437.5%
Revenues	130	409	150	150	0.0%
Expenses	281,860	279,385	290,350	292,256	0.7%
Net Transfers In (Out)	280,186	288,148	290,350	292,256	0.7%
Change in Fund Balance	(1,544)	9,172	150	150	0.0%
Ending Balance	170,186	179,358	280	850	203.3%
<u>COURTHOUSE EXPANSION CONSTRUCTION FUND - bond proceeds (Fund 97)</u>					
Beginning Balance	9,702,448	9,245,751	3,000,000	90,000	-97.0%
Revenues	372,592	10,125,012	4,000	0	-100.0%
Expenses	10,829,288	15,956,164	3,218,600	90,000	-97.2%
Net Transfers In (Out)	10,000,000	0	0	0	
Change in Fund Balance	(456,696)	(5,831,152)	(3,214,600)	(90,000)	-97.2%
Ending Balance	9,245,752	3,414,599	(214,600)	0	-100.0%
<u>COURTHOUSE EXPANSION DEBT SERVICE FUND - 2007 Series A (Fund 98)</u>					
Beginning Balance	0	1,194,323	0	5,000	
Revenues	0	2,567	0	100	
Expenses	105,677	1,259,780	322,815	319,820	-0.9%
Net Transfers In (Out)	1,300,000	381,060	322,815	319,820	-0.9%
Change in Fund Balance	1,194,323	(876,153)	0	100	
Ending Balance	1,194,323	318,170	0	5,100	

Other Funds Summary

	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% Change In Budget
<i>Capital Projects & Debt Service Funds (cont.)</i>					
<u>COURTHOUSE EXPANSION DEBT SERVICE FUND - 2007 Series B (Fund 98)</u>					
Beginning Balance	0	0	0	0	
Revenues	0	0	0	0	
Expenses	500	0	0	0	
Net Transfers In (Out)	500	0	0	0	
Change in Fund Balance	0	0	0	0	
Ending Balance	0	0	0	0	
<u>COURTHOUSE EXPANSION DEBT SERVICE FUND - 2008 Series (Fund 98)</u>					
Beginning Balance	0	0	0	0	
Revenues	0	0	0	0	
Expenses	0	315,626	973,840	481,340	-50.6%
Net Transfers In (Out)	0	1,215,672	973,840	481,340	-50.6%
Change in Fund Balance	0	900,046	0	0	
Ending Balance	0	900,046	0	0	
<u>COURTHOUSE EXPANSION DEBT SERVICE FUND - 2009 Series (Fund 98)</u>					
Beginning Balance	0	0	0	0	
Revenues	0	0	0	0	
Expenses	0	0	680,768	399,148	-41.4%
Net Transfers In (Out)	0	0	680,768	399,148	-41.4%
Change in Fund Balance	0	0	(0)	1	
Ending Balance	0	0	(0)	1	
TOTAL EXPENSES: OTHER FUNDS	35,919,508	44,626,391	33,687,303	32,274,776	
TOTAL EXPENSES: GENERAL FUND	21,067,768	20,790,630	23,067,040	21,859,642	
TOTAL EXPENSES: ALL FUNDS	56,987,276	65,417,021	56,754,343	54,134,418	

General Fund Expenditure Summary

DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
EXPENSES					
County Board	139,122	162,247	176,900	172,900	-2.3%
County Clerk & Recorder	166,358	174,081	204,094	186,071	-8.8%
Election Costs	623,753	407,789	573,824	391,787	-31.7%
Circuit Court Judge	211,194	235,291	240,087	242,511	1.0%
Circuit Court Clerk	565,350	570,220	587,586	520,338	-11.4%
Jury Commission	46,269	69,377	50,567	50,680	0.2%
State's Attorney	1,110,767	1,205,907	1,286,687	1,291,338	0.4%
Public Defender	358,958	371,547	455,803	432,999	-5.0%
Combined Court Services (Probation)	707,918	934,055	1,046,926	1,059,492	1.2%
Sheriff	3,989,735	4,067,935	4,698,651	4,869,966	3.6%
Corrections	3,077,917	3,108,254	3,658,378	3,860,480	5.5%
Emergency Management Agency	15,747	15,505	19,682	19,777	0.5%
Merit Commission	16,536	13,830	10,000	10,000	0.0%
Coroner	133,719	147,292	152,703	154,007	0.9%
Treasurer	300,577	323,356	338,990	337,990	-0.3%
Auditing & Accounting	28,750	32,350	31,750	34,975	10.2%
Property Tax Services	73,987	67,050	62,000	65,000	4.8%
Administrative Services	388,193	436,965	480,709	471,051	-2.0%
Employee Health Insurance	3,085,250	3,298,834	3,677,883	4,087,858	11.1%
General Insurance and Bonding	1,355	1,358	3,000	3,850	28.3%
Unemployment Compensation	13,805	23,347	35,000	70,000	100.0%
Postage County Building	48,321	64,245	55,100	55,100	0.0%
Facilities	1,717,237	1,816,125	1,807,038	1,820,219	0.7%
Planning, Building & Zoning	411,964	388,027	461,305	354,546	-23.1%
County Assessing Office	247,119	232,857	282,852	270,599	-4.3%
Technology	655,529	686,961	641,479	567,004	-11.6%
Ken Com	1,110,008	1,248,002	1,440,506		-100.0%
Soil & Water Conservation District Grant	15,904	16,381	41,709	39,707	-4.8%
Regional Office of Education	74,410	80,620	96,155	92,866	-3.4%
Board of Review	49,425	51,515	83,435	77,935	-6.6%
Farmland Review Board	367	265	525	395	-24.8%
Capital Expenditures	524,935	253,502	203,704	86,200	-57.7%
Contingency	8,665	262,375	162,011	162,000	0.0%
Miscellaneous	524				
Total Expenditures	20,005,639	20,790,630	23,067,040	21,859,642	-5.2%

General Fund Expenditure Summary

DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
TRANSFERS OUT:					
Debt Service					
Courthouse Expansion Debt Svs Transfer	700,000	400,000	200,000	200,000	0.0%
County Bldg Debt Svs Transfer	118,579	122,576	120,638	11,830	-90.2%
Subtotal (debt service)	818,579	522,576	320,638	211,830	-33.9%
Reserves					
Gen Fund Special Reserve for Tax Appeals	350,000	500,000	50,000	50,000	0.0%
Capital Improvement Fund	175,000	352,000	175,000	150,000	-14.3%
Public Safety Capital Improvement Fund	375,000				
Subtotal (Reserve Funds)	900,000	852,000	225,000	200,000	-11.1%
Other Transfers Out					
To Kendall Area Transit Fund		21,500	25,500	25,500	
To County Building Fund		1,000,000			
To KenCom Fund				1,627,933	
Subtotal Other Transfers Out		1,021,500	25,500	1,653,433	6384.1%
TOTAL TRANSFERS OUT	1,718,579	2,396,076	571,138	2,065,263	261.6%
TOTAL EXPENDITURES AND TRANSFERS OUT	21,724,218	23,186,706	23,638,178	23,924,905	1.2%

County Board

Description

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



Legal Status

55 ILCS 5/2-3008 At the time it reapportions its county under this Division, the county board shall determine whether the salary to be paid the members to be elected shall be computed on a per diem basis, on an annual basis or on a combined per diem and annual basis, and shall fix the amount of that salary.

55 ILCS 5/5-1018 A county board may reimburse the chairman and other members of the county board for travel and other expenses necessarily incurred while in the conduct of the business of the county.

Authorized Personnel Summary

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<u>Part Time</u>				
Chairman	1	1	1	1
Finance Chair	1	1	1	1
PBZ Chair	1	1	1	1
Member	7	7	7	7
Total	10	10	10	10

County Board

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
PERSONNEL					
0102-032-6000 Chairman	12,000	12,012	12,000	12,000	
0102-032-6101 Board Members	21,600	21,800	21,600	21,600	
0102-032-6111 Finance & PBZ Chair	6,000	6,600	6,000	6,000	
0102-032-6112 Liquor Commissioner	1,200	1,188	1,200	1,200	
0102-032-6115 Per Diem	75,225	96,815	91,600	97,000	
Total Personnel	116,025	138,415	132,400	137,800	4.1%
CONTRACTUAL					
0102-032-6203 Dues/Memberships	7,920	2,960	8,200	8,200	
0102-032-6204 Conferences	558	1,395	4,000	4,000	
0102-032-6215 Contractual Services	60	136	15,500	6,100	
0102-032-6580 UCCI	300	300	300	300	
Total Contractual	8,838	4,791	28,000	18,600	-33.6%
COMMODITIES					
0102-032-6205 Mileage	9,805	14,431	12,000	12,000	
Total Commodities	9,805	14,431	12,000	12,000	
OTHER					
0102-032-6199 Miscellaneous	4,454	4,610	4,500	4,500	
Total Other	4,454	4,610	4,500	4,500	
Department Total	139,122	162,247	176,900	172,900	-2.26%

County Clerk and Recorder

Description

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

Legal Status

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

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

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



Authorized Personnel Summary

County Clerk & Recorder	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
	Full Time			
County Clerk	1	1	1	1
Deputy Clerk	2	2	2	2
Total	3	3	3	3

Election Costs	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
	Full Time			
Chief Deputy Clerk	1	1	1	1
Deputy Recorder	7	7	3	2
Total	8	8	4	3

GIS Recording	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
	Full Time			
Chief Deputy Clerk	1	1	1	1
Deputy Recorder	1.33	1	0	0
Total	2.33	2	1	1

Recorder's Document Storage	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
	Full Time			
Deputy Clerk	1	1	5	4
Total	1	1	5	4

Grand Total **14.33** **14** **13** **11**

County Clerk and Recorder

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
PERSONNEL					
0102-006-6000 County Clerk	76,960	80,000	83,200	85,321	2.5%
0102-006-6102 Deputy Clerks	44,448	31,666	56,744	46,950	-17.3%
0102-006-6150 Temporary Help	5,062	-	16,000	10,000	
Total Personnel	126,470	111,666	155,944	142,271	-8.8%
CONTRACTUAL					
0102-006-6202 Books/Subscriptions	263	243	600	300	
0102-006-6203 Dues/Memberships	630	573	500	500	
0102-006-6204 Conferences	557	1,043	2,500	1,000	
0102-006-6209 Legal Publications	394	303	450	500	
0102-006-6215 Contractual Services	5,460	5,019	6,500	6,500	
0102-006-6410 Film Duplication	675	892	1,000	-	
Total Contractual	7,979	8,073	11,550	8,800	-23.8%
COMMODITIES					
0102-006-6200 Office Supplies	7,019	10,976	13,750	13,750	
0102-006-6201 Postage	23,747	41,663	20,000	20,000	
0102-006-6205 Mileage	755	922	2,000	1,000	
Total Commodities	31,521	53,561	35,750	34,750	-2.8%
OTHER					
0102-006-6411 Birth & Death Reg	-	-	350	250	
0102-006-6412 Rebinding Old Records	388	781	500	-	
Total Other	388	781	850	250	-70.6%
Department Total	166,358	174,081	204,094	186,071	-8.8%

Election Costs

Description

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

Legal Status

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

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



Authorized Personnel Summary				
	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Full Time				
Chief Deputy Clerk	1	1	1	1
Deputy Recorder	7	7	3	2
Total	8	8	4	3

Election Costs

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
PERSONNEL					
0102-007-6102 Salaries	152,716	203,257	126,174	106,637	-15%
0102-007-6107 Overtime	17,498	2,434	7,000	5,000	
0102-007-6152 Election Judges Per Diem	131,919	44,260	90,000	50,000	
0102-007-6426 Extra Help	15,411	3,693	11,000	7,000	
Total Personnel	317,544	253,644	234,174	168,637	-28%
CONTRACTUAL					
0102-007-6209 Legal Publications	6,002	1,293	6,000	2,500	
0102-007-6215 Contractual Services	81,804	59,299	100,000	75,000	
0102-007-6420 School for Judges	427	750	3,000	1,500	
0102-007-6424 Polling Place Rental	2,977	2,170	5,000	3,000	
0102-007-6428 Polling Place Set-up	19,954	5,838	15,000	7,000	
Total Contractual	111,164	69,350	129,000	89,000	-31%
COMMODITIES					
0102-007-6205 Election Judge Mileage	4,360	1,401	4,000	2,500	
0102-007-6421 Ballots	111,454	40,853	100,000	75,000	
0102-007-6422 Registration Supplies	3,276	4,334	4,000	4,000	
0102-007-6425 Canvas	50	-	150	150	
0102-007-6427 Election Supplies	75,905	38,207	100,000	50,000	
Total Commodities	195,045	84,795	208,150	131,650	-37%
OTHER					
0102-007-6423 Precinct Splits	-	-	2,500	2,500	
Total Other	-	-	2,500	2,500	0%
Department Total	623,753	407,789	573,824	391,787	-32%

Circuit Court Judge

Description

The Circuit Court Judge is part of the 16th Judicial Circuit made up of Kendall, Kane and DeKalb Counties. There are five 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				
	2008	2009	2010	2011
Full Time				
Court Administrator	1	1	1	1
Bailiff	3	3	2	2
Total	4	4	3	3

Circuit Court Judge

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
PERSONNEL					
0102-016-6101 Court Administrator	41,715	42,966	43,825	44,701	
0102-016-6106 Overtime				5,000	
0102-016-6116 Bailiffs	59,344	66,811	84,004	80,743	
0102-016-6482 St Apport/Judges' Salaries	1,724	1,780	2,500	2,500	
0102-016-6116 Part Time Bailiff Per Diem	8,067	5,755			
Total Personnel	110,850	117,312	130,329	132,944	2.0%
CONTRACTUAL					
0102-016-6234 Postage Meter Lease		-	5,935	5,600	
0102-016-6151 Court Reporter/Transcripts	782	860	1,000	1,000	
0102-016-6204 Conferences	-			3,000	
0102-016-6206 Training	-	7,567	2,000	2,000	
Total Contractual	782	8,427	8,935	11,600	29.8%
COMMODITIES					
0102-016-6200 Office Supplies	2,951	2,436	7,723	3,500	
0102-016-6201 Postage		-	500	500	
0102-016-6550 Pre-paid Postage	30,255	30,354	32,000	32,000	
0102-016-6232 Postage Meter Supplies			600	600	
Total Commodities	33,206	32,790	40,823	36,600	-10.3%
OTHER					
0102-016-6481 Statutory Expenses	66,356	76,762	60,000	60,000	
0102-016-6483 Judges Insurance				1,367	
Total Other	66,356	76,762	60,000	61,367	2.3%
Department Total	211,194	235,291	240,087	242,511	1.0%

Jury Commission

Description

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

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

Legal Status

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



Jury Commission

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
PERSONNEL					
0102-015-6102 Salaries	5,356	5,515	5,627	5,740	
0102-015-6153 Petit Juror Per Diem	16,471	17,404	17,500	17,500	
0102-015-6154 Grand Juror Per Diem	7,180	6,948	7,500	7,500	
0102-015-6155 Coroner Juror Per Diem	1,988	1,631	2,500	2,500	
Total Personnel	30,995	31,498	33,127	33,240	0.3%
CONTRACTUAL					
0102-015-6206 Training	737	2,624	1,500	1,500	
0102-015-6475 Meals	1,660	1,212	5,000	5,000	
Total Contractual	2,397	3,836	6,500	6,500	0.0%
COMMODITIES					
0102-015-6200 Office Supplies	3,689	4,880	3,500	3,500	
0102-015-6201 Postage	6,300	3,428	3,000	3,000	
Total Commodities	9,989	8,308	6,500	6,500	0.0%
OTHER					
0102-015-6476 Automation	2,887	3,745	4,440	4,440	
0102-015-6477 Jury System Update	-	21,990	-	-	
Total Other	2,887	25,735	4,440	4,440	0.0%
Department Total	46,268	69,377	50,567	50,680	0.2%

Public Defender

Description

The Public Defender's Office gives legal representation to indigent and criminally charged adults and juveniles in Kendall County, and represents the abused and dependant minors of this county. The Public Defender 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				
	2008	2009	2010	2011
Full Time				
Public Defender	1	1	1	1
Asst. Defender	2	2	3	3
Admin. Asst.	1	1	1	1
	4	4	5	5
Part Time				
Asst. Defender	0.5	0.5	0	0
	0.5	0.5	0	0
Total	4.5	4.5	5	5

Public Defender

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
PERSONNEL					
0102-019-6101 Public Defender	146,692	149,857	149,857	149,857	
0102-019-6102 Asst. Public Defender	160,777	161,193	185,690	187,161	
0102-019-6104 Clerical	34,178	35,545	36,256	36,981	
Total Personnel	341,647	346,595	371,803	373,999	0.6%
CONTRACTUAL					
0102-019-6202 Books/Subscriptions	2,423	2,335	3,000	2,000	
0102-019-6203 Dues / Memberships	2,129	3,003	3,000	2,000	
0102-019-6204 Conferences	2,083	3,429	6,000	4,000	
0102-019-6206 Training	-	425	4,000	2,000	
0102-019-6215 Contractual Services	5,565	11,027	40,000	36,000	
0102-019-6239 Transcripts	253	509	2,000	2,000	
0102-019-6510 Conflict Attorney	-	-	10,000	-	
0102-019-6511 Interpreter Service	1,567	30	1,000	1,000	
0102-019-6513 PT Investigators	1,372	2,137	10,000	5,000	
Total Contractual	15,392	22,895	79,000	54,000	-31.6%
COMMODITIES					
0102-019-6200 Office Supplies	1,320	1,118	2,500	2,500	
0102-019-6201 Postage	598	939	1,500	1,500	
Total Commodities	1,918	2,057	4,000	4,000	0.0%
OTHER					
0102-019-6512 Subpoena Witness Fees	-	-	1,000	1,000	
Total Other	-	-	1,000	1,000	0.0%
Department Total	358,957	371,547	455,803	432,999	-5.0%

Combined Court Services (Probation)

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>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Full Time				
Director	1	1	1	1
Supervisor	1	2	2	2
Admin. Officer	1	1	2	2
G.P.S. Officer	2	2	2	2
Diversion Specialist	1	1	1	1
Adult Officer	3	3	3	3
Juvenile Officer	3	3	3	3
Admin. Asst.	1	1	1	1
Secretary	2	2	2	2
Total	15	16	17	17

Combined Court Services (Probation)

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
PERSONNEL					
0102-018-6101 Supervisor	61,833	62,808	63,784	65,059	2.0%
0102-018-6102 Probation Officer Supv.	-	78,926	90,402	92,210	2.0%
0102-018-6103 Probation Officer	371,258	348,637	414,855	425,569	2.6%
0102-018-6104 Clerical	90,529	94,150	96,035	97,954	2.0%
Total Personnel	523,620	584,521	665,076	680,792	2.4%
CONTRACTUAL					
0102-018-6202 Books/Subscriptions	100	135	100	100	
0102-018-6203 Dues/Memberships	1,515	968	-	-	
0102-018-6505 Kane Juvenile Detention	87,470	175,247	160,000	170,000	
0102-018-6206 Training	863	-	-	-	
0102-018-6215 Contractual Services	3,061	3,429	4,000	4,000	
0102-018-6217 Vehicle Expense	4,061	3,199	4,000	4,000	
0102-018-6506 Juvenile Board & Care	76,847	154,989	200,000	175,000	
Total Contractual	173,917	337,967	368,100	353,100	-4.1%
COMMODITIES					
0102-018-6200 Office Supplies	5,859	5,438	6,500	6,000	
0102-018-6201 Postage	2,625	3,762	3,000	4,100	
0102-018-6234 Equip Rental Reset Charges	50	-	-	-	
Total Commodities	8,534	9,200	9,500	10,100	6.3%
OTHER					
0102-018-6503 Circuit Admin. Expense	1,847	2,367	3,250	14,500	
0102-018-6504 Medical Expenses	-	-	1,000	1,000	
Total Other	1,847	2,367	4,250	15,500	264.7%
Department Total	707,918	934,055	1,046,926	1,059,492	1.2%

Circuit Court Clerk

Description

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

Legal Status

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

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

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



Authorized Personnel Summary

Circuit Clerk	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
	<u>Full Time</u>			
Circuit Clerk	1	1	1	1
Chief Deputy Clerk	0.5	0	0	0
Accounting Clerk	0	0	0	0
Clerk Supervisor	2.5	2.5	2	0
Deputy Clerk	14	13	14	15
Fin./Personnel Mgr.	1	1	1	0
Total	19	17.5	18	16

Child Support	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
	<u>Full Time</u>			
Child Support Clerk	1	1	1	1
Total	1	1	1	1

Circuit Clerk Document Storage	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
	<u>Full Time</u>			
Clerk Supervisor	0.5	0.5	1	2
Deputy Clerk	1	2	2	2
Total	1.5	2.5	3	4

Court Automation	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
	<u>Full Time</u>			
Chief Deputy Clerk	0.5	1	1	1
Quality Control Mgr.	0	1	1	1
Clerk Supervisor				1
Total	0.5	2	2	3

Operation / Administrative	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
	<u>Full Time</u>			
Fin./Personnel Mgr.				1
Total	0	0	0	1

Grand Total	22	23	24	25
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Circuit Court Clerk

Account No.	Description	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
PERSONNEL						
0102-014-6000	Circuit Clerk	76,960	80,000	83,245	85,326	
0102-014-6102	Deputy Clerks	440,127	438,005	444,886	380,112	
0102-014-6107	Overtime	2,463	7,596	5,000	4,000	
	Total Personnel	519,550	525,601	533,131	469,438	-11.9%
CONTRACTUAL						
0102-014-6203	Dues/Memberships	745	350	1,200	800	
0102-014-6204	Conferences	921	2,085	2,300	1,900	
0102-014-6219	Printing Forms	24,871	18,723	25,000	25,000	
	Total Contractual	26,537	21,158	28,500	27,700	-2.8%
COMMODITIES						
0102-014-6200	Office Supplies	9,836	12,125	12,000	11,000	
0102-014-6201	Postage	7,103	10,210	10,000	11,000	
0102-014-6205	Mileage	573	1,126	1,500	1,200	
	Total Commodities	17,512	23,461	23,500	23,200	-1.3%
OTHER						
0102-014-6230	Legal Fees	1,750	-	2,500	-	
	Total Other	1,750	-	2,500	-	
	Department Total	565,349	570,220	587,631	520,338	-11.5%

State's Attorney

Description

The State's Attorney is an elected official who is commissioned by the Governor of the State of Illinois to provide comprehensive legal representation of Kendall County in all matters and adequately prepare 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>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Full Time				
State's Attorney	1	1	1	1
Assistant State's Attorney	9	9	10	10
Administrative Assistant	1	0	0	0
V/W Coordinator	1	1	1	1
Office Manager	0	1	1	1
Secretary	5	5	5	5
Victim Witness Advocate	1	1	1	1
Total	18	18	19	19

State's Attorney

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
PERSONNEL					
0102-020-6000 State's Attorney	162,991	166,508	166,508	166,508	
0102-020-6101 Asst State's Attorney	536,091	577,385	658,042	661,601	
0102-020-6104 Clerical	275,562	277,425	284,387	282,229	
0102-020-6124 Salaries - Investigators	1,815	4,845	-	-	
0102-020-6125 Stipends		32,372	34,500	37,000	
0102-020-6117 Temporary Help/Intern	25,788	23,417	22,000	19,000	
Total Personnel	1,002,247	1,081,952	1,165,437	1,166,338	0.1%
CONTRACTUAL					
0102-020-6202 Books/Subscriptions	6,681	6,868	7,500	7,250	
0102-020-6203 Dues/Memberships	4,273	5,047	2,000	3,250	
0102-020-6204 Conferences	3,122	2,231	3,250	2,250	
0102-020-6206 Training	4,614	2,165	1,750	1,750	
0102-020-6207 Cell Phones/Pagers	4,145	4,320	4,000	3,750	
0102-020-6215 Contractual Services	13,528	32,908	15,000	20,000	
0102-020-6239 Transcripts	20,108	9,694	15,500	14,500	
0102-020-6522 Appellate Service	15,000	15,000	15,000	15,000	
0102-020-6523 Special Litigation Fees	11,146	-	-	-	
Total Contractual	82,617	78,233	64,000	67,750	5.9%
COMMODITIES					
0102-020-6200 Office Supplies	9,601	14,649	9,000	9,750	
0102-020-6201 Postage	9,386	12,380	10,750	11,500	
Total Commodities	18,987	27,029	19,750	21,250	7.6%
OTHER					
0102-020-6520 Child Advocacy Center	-	-	15,000	13,500	
0102-020-6521 Trials/Hearings	6,915	18,693	22,500	22,500	
Total Other	6,915	18,693	37,500	36,000	-4.0%
Department Total	<u>1,110,766</u>	<u>1,205,907</u>	<u>1,286,687</u>	<u>1,291,338</u>	0.4%

Sheriff

Description

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



Legal Status

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

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

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

Authorized Personnel Summary

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Full Time				
Sheriff	1	1	1	1
Chief Deputy	1	1	1	1
Commander	2	2	2	2
Sergeant	8	8	8	8
Deputy	41	45	45	45
Office Manager	1	1	1	1
Admin. Asst.	1	1	1	1
Records Clerk	6	6	6	6
	61	65	65	65
Part Time				
Deputy		1	1	1
Sheriff Records Clerk	1	1	1	1
Corrections Records Clerk	0.5	0.5	0.5	0.5
	1.5	2.5	2.5	2.5
Total	62.5	67.5	67.5	67.5

Sheriff

ACCOUNT & DESCRIPTION		ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
PERSONNEL						
0102-009-6000	Sheriff	96,096	99,940	104,000	106,080	
0102-009-6102	Chief/Commander	266,224	279,455	288,102	293,864	
0102-009-6103	Deputies	2,741,754	2,881,698	3,487,494	3,644,501	
0102-009-6104	Clerical	278,346	277,709	310,806	313,771	
0102-009-6105	Deputies Part Time	-	-	6,000	6,000	
0102-009-6106	Deputies Overtime	121,018	102,118	76,500	80,000	
0102-009-6107	Clerical Overtime	1,882	3,340	1,000	1,000	
	Total Personnel	3,505,320	3,644,260	4,273,901	4,445,216	4.0%
CONTRACTUAL						
0102-009-6202	Books/Subscriptions	8,422	4,349	3,500	3,500	
0102-009-6203	Dues/Memberships	3,756	3,111	2,500	2,500	
0102-009-6204	Conferences	3,333	5,343	3,000	3,000	
0102-009-6206	Training	45,632	36,150	40,000	40,000	
0102-009-6207	Cellular Phone	7,335	6,055	6,500	6,500	
0102-009-6215	Contractual Services	33,141	30,832	33,000	33,000	
0102-009-6216	Equipment Maint/Repair	17,848	18,110	16,000	16,000	
0102-009-6217	Vehicle Maint/Repair	114,693	126,312	102,000	102,000	
0102-009-6219	Printing	3,536	3,995	3,000	3,000	
0102-009-6436	Weapons/Ammunition	7,317	7,246	7,000	7,000	
0102-009-6438	Contract Expenses	-	58	500	500	
0102-009-6440	Immunization	-	-	250	250	
0102-009-6445	Drug Testing	-	-	1,500	1,500	
	Total Contractual	245,013	241,561	218,750	218,750	0.0%
COMMODITIES						
0102-009-6437	Canine Expenses	3,634	3,493	3,500	3,500	
0102-009-6200	Office Supplies	10,917	7,713	7,000	7,000	
0102-009-6201	Postage	7,226	4,192	6,500	6,500	
0102-009-6205	Mileage/Auto Fuel	185,249	130,673	155,000	155,000	
0102-009-6240	Uniforms	22,567	26,337	18,000	18,000	
0102-009-6435	Police Supplies	4,143	5,867	12,500	12,500	
	Total Commodities	233,736	178,275	202,500	202,500	0.0%
OTHER						
0102-009-6442	Major Crimes Taskforce	2,000	500	1,000	1,000	
0102-009-6439	Investigations	1,666	1,268	500	500	
0102-009-6441	Special Response Team Co. Clerk and Recorder	2,000	2,000 71	2,000	2,000	
	Total Other	5,666	3,839	3,500	3,500	0.0%
	Department Total	3,989,735	4,067,935	4,698,651	4,869,966	3.6%

Corrections

Description

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



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

	2008	2009	2010	2011
Full Time				
Commander	1	1	1	1
Sergeant	5	5	5	5
Deputy	45	47	47	47
Food Manager	1	1	1	1
	52	54	54	54
Part Time				
Food Service Provider	0.5	0.5	0.5	0.5
	0.5	0.5	0.5	0.5
Total	52.5	54.5	54.5	54.5

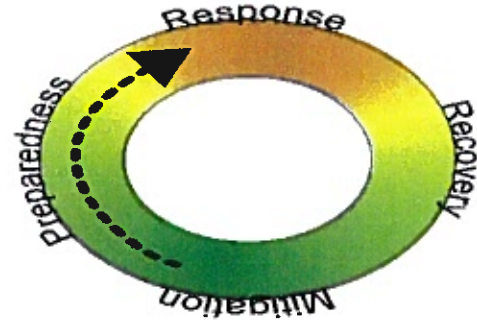
Corrections

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
PERSONNEL					
0102-010-6102 Commander/Sergeant	405,054	420,572	474,382	489,994	
0102-010-6103 Deputies	2,169,609	2,227,084	2,699,247	2,878,262	
0102-010-6106 Deputy Overtime	47,045	61,211	36,720	40,000	
0102-010-6108 Food Management	72,627	76,107	79,730	80,280	
Total Personnel	2,694,335	2,784,974	3,290,078	3,488,535	6.0%
CONTRACTUAL					
0102-010-6206 Training	23,730	13,757	18,100	18,100	
0102-010-6215 Contractual Services	84,723	93,886	89,460	93,105	
0102-010-6216 Equipment Maintenance	3,126	6,586	6,000	6,000	
0102-010-6451 Prisoner Transport	5,956	3,867	8,000	8,000	
0102-010-6453 Courthouse Security	-	-	4,000	4,000	
0102-010-6455 Medical Expenses	48,931	52,126	63,240	63,240	
0102-010-6456 Food Service	200,389	135,854	153,000	153,000	
0102-010-6443 Drug Testing	-	-	1,500	1,500	
Total Contractual	366,855	306,076	343,300	346,945	1.1%
COMMODITIES					
0102-010-6200 Office Supplies	8,055	9,456	15,000	15,000	
0102-010-6240 Uniforms	8,672	6,265	10,000	10,000	
0102-010-6454 Prisoner Clothing/Linens	-	-	-	-	
Total Commodities	16,727	15,721	25,000	25,000	0.0%
OTHER					
0102-010-6457 Circuit Court Judge	-	1,483	-	-	
Total Other	-	1,483	-	-	
Department Total	3,077,917	3,108,254	3,658,378	3,860,480	5.5%

Emergency Management Agency

Description

Previously known as the Emergency Services & Disaster Agency (ESDA), 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>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Part-time				
Director	1	1	1	1
Assistant	1	1	1	1
Total	2	2	2	2

Emergency Management Agency

ACCOUNT & DESCRIPTION		ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
PERSONNEL						
0102-012-6101	Director	5,838	6,126	5,987	6,047	
0102-012-6104	Clerical	3,070	3,234	3,495	3,530	
	Total Personnel	8,908	9,360	9,482	9,577	1.0%
CONTRACTUAL						
0102-012-6203	Dues/Memberships	-	250	250	250	
0102-012-6204	Conferences	-	250	250	250	
0102-012-6206	Training	751	1,067	1,500	1,500	
0102-012-6217	Vehicle Maintenance	1,440	1,601	750	750	
0102-012-6219	Printing	-	-	100	100	
0102-012-6227	Telephone	2,116	1,984	4,000	4,000	
0102-012-6461	Radio/Siren Maintenance	612	355	2,000	2,000	
	Total Contractual	4,919	5,507	8,850	8,850	0.0%
COMMODITIES						
0102-012-6200	Office Supplies	1,831	638	500	500	
0102-012-6201	Postage	83	-	100	100	
0102-012-6205	Mileage	-	-	750	750	
	Total Commodities	1,914	638	1,350	1,350	0.0%
	Department Total	15,741	15,505	19,682	19,777	0.5%

Merit Commission

Description

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

Legal Status

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

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



Kendall County Sheriff
Merit Commission

Merit Commission

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
OTHER					
0102-011-6459 Merit Commission	16,536	13,830	10,000	10,000	
Total Other	16,536	13,830	10,000	10,000	
Department Total	16,536	13,830	10,000	10,000	0.0%

Coroner

Description

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



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>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<u>Full Time</u>				
Coroner	1	1	1	1
Deputy Coroner	1	1	1	1
Total	2	2	2	2

Coroner

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
PERSONNEL					
0102-017-6000 Coroner	40,979	50,000	52,000	54,000	
0102-017-6102 Deputy Coroner	30,826	32,059	32,703	34,007	
0102-017-6156 Per Call	11,390	9,842	15,000	7,500	
0102-017-6156 Coroner Assistance Per Call		7,630		7,500	
Total Personnel	83,195	99,531	99,703	103,007	3.3%
CONTRACTUAL					
0102-017-6203 Dues/Memberships	87	924	1,200	1,200	
0102-017-6206 Training	4,257	4,893	8,000	7,500	
0102-017-6207 Cellular Phone	4,664	5,965	4,000	5,000	
0102-017-6217 Vehicle Maintenance	4,858	4,330	5,000	5,000	
0102-017-6220 Pager Expense	598	820	1,000	-	
0102-017-6490 Autopsies	15,880	16,700	17,500	17,500	
0102-017-6491 X-rays	-	-	2,000	1,000	
0102-017-6492 Toxicology Testing	4,596	6,868	5,000	5,000	
Total Contractual	34,940	40,500	43,700	42,200	-3.4%
COMMODITIES					
0102-017-6200 Office Supplies	9,461	3,174	2,500	2,500	
0102-017-6201 Postage	472	345	600	600	
0102-017-6205 Mileage	137	381	400	400	
0102-017-6494 Morgue Supplies	5,061	2,981	5,000	4,500	
Total Commodities	15,131	6,881	8,500	8,000	-5.9%
OTHER					
0102-017-6495 Personal Property Disposal	454	380	800	800	
Total Other	454	380	800	800	0.0%
Department Total	133,720	147,292	152,703	154,007	0.9%

Treasurer

Description

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



Legal Status

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

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

Authorized Personnel Summary

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Full Time				
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
Total	6	6	6	6

Treasurer

ACCOUNT & DESCRIPTION		ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
PERSONNEL						
0102-025-6000	Treasurer	76,960	80,000	83,200	85,321	
0102-025-6102	Deputy Treasurers	177,240	190,575	196,340	200,310	
0102-025-6105	Temporary - Salaries	-	-	2,000	-	
0102-025-6107	Overtime	497	317	2,500	1,000	
0102-025-6150	Temporary Help	3,551	3,779	2,500	3,500	
	Total Personnel	258,248	274,671	286,540	290,131	1.3%
CONTRACTUAL						
0102-025-6203	Dues/Memberships	890	1,035	850	850	
0102-025-6204	Conferences	212	71	2,000	800	
0102-025-6209	Legal Publications	1,640	2,543	3,000	3,000	
0102-025-6215	Contractual Services	9,926	15,909	11,000	7,500	
	Total Contractual	12,668	19,558	16,850	12,150	-27.9%
COMMODITIES						
0102-025-6200	Supplies	2,275	3,936	6,800	5,109	
0102-025-6201	Postage	25,138	21,830	25,000	27,000	
0102-025-6205	Mileage	570	533	800	600	
0102-025-6540	Payroll Materials	1,678	2,828	3,000	3,000	
	Total Commodities	29,661	29,127	35,600	35,709	0.3%
	Department Total	300,577	323,356	338,990	337,990	-0.3%

Auditing and Accounting

Description

Provides for the audit of all County funds. The auditors for Fiscal Years 2005, 2006, 2007, 2008 and 2009 have been Echols, Mack & Associates, P.C. Their contract has been renewed through 2011.

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)

Description

Provides for property tax services software.



Auditing and Accounting

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
CONTRACTUAL					
0102-028-6549 Auditing & Accounting	28,750	32,350	31,750	34,975	
Total Other	28,750	32,350	31,750	34,975	10.2%
Department Total	28,750	32,350	31,750	34,975	10.2%

Property Tax Services (Contractual Services)

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
CONTRACTUAL					
0102-041-6215 Property Tax Assess - Devnet	73,987	67,050	62,000	65,000	
Total Other	73,987	67,050	62,000	65,000	4.8%
Department Total	73,987	67,050	62,000	65,000	4.8%

Administrative Services

Description

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



Legal Status

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

Authorized Personnel Summary				
	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Full Time				
Administrator	1	1	1	1
HR Assoc.	1	1	1	1
Admin. Asst.	1	1	1	1
Budget Coord.	1	1	1	1
	<hr/>	<hr/>	<hr/>	<hr/>
	4	4	4	4
Part Time				
Intern	0.5	0.5	0.5	0.2
	<hr/>	<hr/>	<hr/>	<hr/>
	0.5	0.5	0.5	0.2
Total	4.5	4.5	4.5	4.2

Administrative Services

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
PERSONNEL					
0102-030-6101 Exempt Positions	147,613	174,517	179,719	183,313	
0102-030-6102 Adm Asst / HR Associate	80,850	84,863	87,400	89,148	
0102-030-6107 Overtime	-	93	700	700	
0102-030-6150 Temporary Help/ Interns	-	-	3,000	3,000	
Total Personnel	228,463	259,473	270,819	276,161	2.0%
CONTRACTUAL					
0102-030-6202 Books/Subscriptions	169	239	250	250	
0102-030-6203 Dues/Memberships	1,292	1,564	1,600	1,600	
0102-030-6204 Conferences	-	220	1,300	1,300	
0102-030-6206 Training	329	199	500	500	
0102-030-6207 Cell Phones	580	766	840	840	
0102-030-6209 Legal Publications	-	100			
0102-030-6215 Contractual Services	31,153	25,147	70,350	55,350	
0102-030-6230 Labor Negotiations Contracted	105,102	127,911	105,000	105,000	
0102-030-6561 Advertisements	4,980	1,797	3,500	3,500	
0102-030-6564 Bristol Twp. Compost Fee	1,793	2,141	2,100	2,100	
0102-030-6565 Employee Assistance	-	6,182	6,400	6,400	
0102-030-6567 Flu Shots	1,905	1,245	1,300	1,300	
0102-030-6568 Educational Services	5,599	5,531	9,000	9,000	
0102-030-6570 Mayors & Managers Meeting	516	370	300	300	
0102-030-6571 Fiscal Agent Fees	695	-	700	700	
Total Contractual	154,113	173,412	203,140	188,140	-7.4%
COMMODITIES					
0102-030-6200 Office Supplies	1,422	1,597	1,800	1,800	
0102-030-6201 Postage	722	522	850	850	
0102-030-6205 Mileage	924	1,281	1,400	1,400	
0102-030-6237 County Supplies	378	680	700	700	
0102-030-6566 Employee Recognition	2,171	-	2,000	2,000	
Total Commodities	5,617	4,080	6,750	6,750	0.0%
Department Total	388,193	436,965	480,709	471,051	-2.0%

Facilities Management

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.

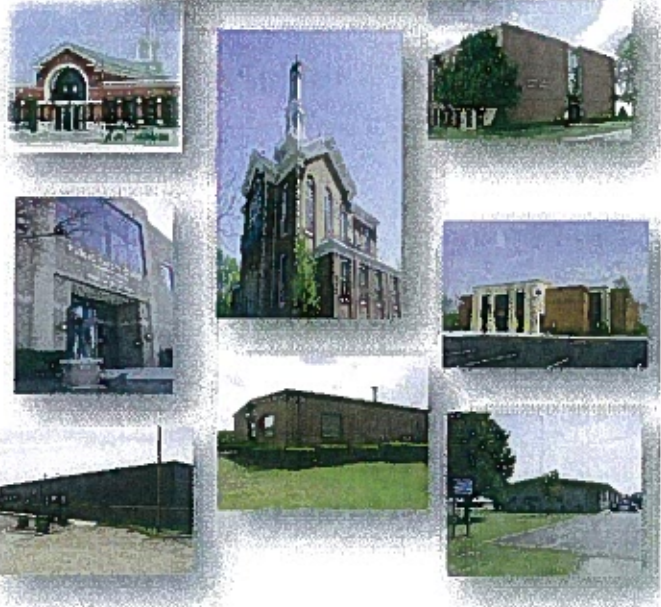


Legal Status

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				
	2008	2009	2010	2011
Full Time				
Director	1	1	1	1
Maintenance II	2	2	2	2
Maintenance I	4	4	4	4
Admin. Asst.	1	1	1	1
Total	8	8	8	8

Facilities Management

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
PERSONNEL					
0102-001-6101 Supervisor	79,380	83,428	85,849	87,566	
0102-001-6102 Maintenance	262,865	275,702	275,394	292,168	
0102-001-6104 Clerical	31,895	33,490	34,495	35,185	
0102-001-6106 Overtime	4,808	9,225	8,000	7,000	
Total Personnel	378,948	401,845	403,738	421,919	4.5%
CONTRACTUAL					
0102-001-6206 Training	831	1,453	4,000	-	
0102-001-6207 Cellular Phones	4,659	4,323	5,000	4,000	
0102-001-6215 Contractual Services	402,890	427,805	429,600	445,000	
0102-001-6216 Equipment Maintenance	18,552	23,773	31,000	30,000	
0102-001-6217 Vehicle Maintenance	3,201	2,437	4,000	3,500	
0102-001-6236 Equipment Rental	163	-	500	-	
0102-001-6351 Electric	781,929	834,980	800,000	490,000	
0102-001-6352 Natural Gas				163,000	
0102-001-6353 Water				36,000	
0102-001-6354 Telephones				98,000	
0102-001-6355 Waste Pick-up				18,000	
Total Contractual	1,212,225	1,294,771	1,274,100	1,287,500	1.1%
COMMODITIES					
0102-001-6200 Office Supplies	988	792	500	350	
0102-001-6201 Postage	61	7	100	50	
0102-001-6205 Mileage	526	379	600	400	
0102-001-6237 County Supplies	124,489	118,331	128,000	110,000	
Total Commodities	126,064	119,509	129,200	110,800	-14.2%
Department Total	1,717,237	1,816,125	1,807,038	1,820,219	0.7%

Planning, Building and Zoning

Description

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



Legal Status

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

Authorized Personnel Summary				
	2008	2009	2010	2011
Full Time				
Director	1	1	1	0
Senior Planner	1	1	1	1
Assoc. Planner	1	1	1	1
Code Officer	2	2	1	1
Zoning Coordinator	0	0	0	0
Permit Clerk	1	1	1	1
Secretary	1	1	1	1
Total	7	7	6	5
Part Time				
Intern	0.5	0.5	0	0
Total	0.5	0.5	0	0

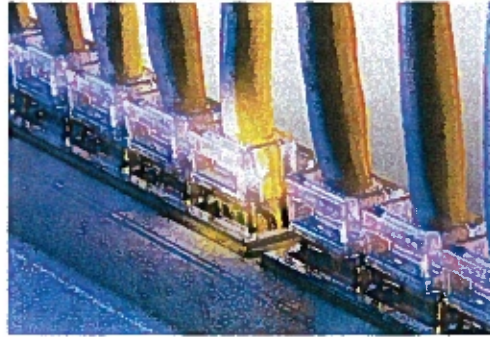
Planning, Building and Zoning

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
PERSONNEL					
0102-002-6101 Supervisor	85,262	87,820	89,576	-	
0102-002-6102 Planners	90,952	94,749	98,344	98,577	
0102-002-6103 Compliance Officers	83,200	77,334	44,346	47,046	
0102-002-6104 Clerical	61,108	65,549	65,549	69,541	
0102-002-6106 Overtime	-	-	500	-	
0102-002-6115 ZBA Per Diem				3,500	
0102-002-6150 Temporary Help	6,176	-	-		
0102-002-6151 Reporter	1,046	979	1,225	900	
Total Personnel	327,744	326,431	299,540	219,564	-26.7%
CONTRACTUAL					
0102-002-6202 Books/Subscriptions	680	788	800	600	
0102-002-6203 Dues/Memberships	929	1,272	1,390	700	
0102-002-6204 Conferences	425	680	2,000	1,500	
0102-002-6206 Training	5,950	1,258	3,100	500	
0102-002-6207 Cellular Phones	3,933	3,184	4,200	1,000	
0102-002-6209 Legal Publications	934	747	1,150	1,000	
0102-002-6217 Vehicle Maintenance	7,089	6,023	7,000	4,000	
0102-002-6238 Microfilming/Reproduction	2,869	3,462	9,000	5,000	
0102-002-6361 Plumbing Inspections	6,682	4,270	7,000	3,500	
0102-002-6362 Mine Expert	2,116	-	-	-	
0102-002-6363 Consultants	42,438	26,655	58,500	72,400	
0102-002-6365 Contracted Inspections	-	407	3,100	2,500	
0102-002-6366 Blackberry Creek	3,000	-	-	-	
0102-002-6367 NPDES Permit Fee	1,527	1,000	1,000	1,000	
0102-002-6368 NPDES Permit Assist.	1,000	7,000	5,150	3,182	
0102-002-6370 Delinquent Invoices	-	599	-	-	
Total Contractual	79,572	57,345	103,390	96,882	-6.3%
COMMODITIES					
0102-002-6200 Office Supplies	2,173	1,551	3,200	1,500	
0102-002-6201 Postage	1,347	1,567	2,000	1,500	
0102-002-6205 Mileage	158	414	265	100	
Total Commodities	3,678	3,532	5,465	3,100	-43.3%
CAPITAL					
0102-002-6216 Equipment	972	630	1,000	500	
Total Capital	972	630	1,000	500	-50.0%
OTHER					
0102-002-6380 Regional Planning Comm.	9,340	6,294	24,600	14,470	
0102-002-6381 Zoning Board of Appeals	4,859	6,916	6,200	2,500	
0102-002-6382 Hearing Officer	3,399	2,634	3,700	3,700	
0102-002-6383 Historic Preservation			1,530	1,000	
0102-002-6384 Ad Hoc Zoning	12,947	10,044	15,880	12,830	
Total Capital	30,545	25,888	51,910	34,500	-33.5%
Department Total	442,511	413,826	461,305	354,546	-23.1%

Technology

Description

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



Authorized Personnel Summary				
	2008	2009	2010	2011
Full Time				
Director	1	1	1	1
Network Admin.	1	1	1	1
Lan Support I	1	1	1	1
Lan Support II	2	1	1	1
PC Tech	0	1	1	1
Total	5	5	5	5

Technology

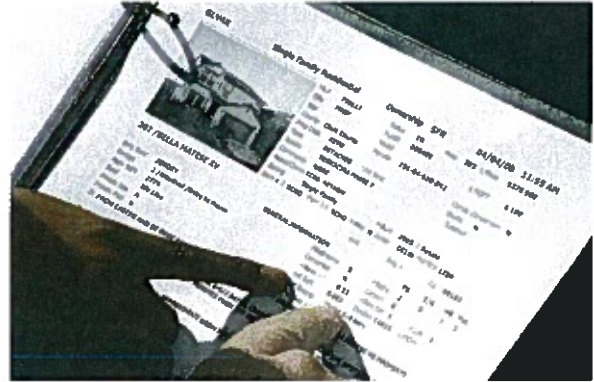
ACCOUNT & DESCRIPTION		ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
PERSONNEL						
0102-033-6101	Supervisor	89,865	94,313	97,142	99,085	
0102-033-6102	Network/LAN Support	159,609	194,430	207,037	211,178	
0102-033-6106	Overtime					
	Total Personnel	249,474	288,743	304,179	310,263	2.0%
CONTRACTUAL						
0102-033-6202	Books/Subscriptions	-		100	100	
0102-033-6203	Dues/Memberships			200	200	
0102-033-6204	Conferences	58		1,000	1,000	
0102-033-6206	Training	180	292	3,900	3,900	
0102-033-6207	Cell Phones	2,404	2,403	3,200	3,200	
0102-033-6215	Contractual Services	35,751	26,049	44,200	25,800	
0102-033-6217	Vehicle Maintenance	15	108	300	300	
	Total Contractual	38,408	28,852	52,900	34,500	-34.8%
COMMODITIES						
0102-033-6200	Office Supplies	553	1,050	1,500	1,500	
0102-033-6201	Postage	217	131	300	300	
0102-033-6205	Mileage	474	405	500	500	
		1,244	1,586	2,300	2,300	0.0%
CAPITAL						
0102-033-6585	Computer Software	104,388	183,449	98,300	108,841	
0102-033-6586	Computer Hardware	224,433	149,340	143,800	71,100	
0102-033-6587	Central Computer Supplies	37,582	33,991	40,000	40,000	
	Total Commodities	366,403	366,780	282,100	219,941	-22.0%
	Department Total	655,529	685,961	641,479	567,004	-11.6%

Chief County Assessing Office

Description

The Supervisor of Assessments Office has three major functions out of over twenty statutory citations of duties:

1. Supervise the township assessors in making uniform assessments to taxable real estate.
2. Serve as Clerk of the County Board of Review when it is in session.
3. Serve as Chairperson of the Farmland Assessment Review Committee.



Legal Status

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

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

Authorized Personnel Summary				
	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Full Time				
Supervisor	1	1	1	1
Operations Manager	1	1	1	1
Secretary	1	1	1	1
PRC Clerk	1	2	2	2
Total	4	5	5	5

Chief County Assessing Office

ACCOUNT & DESCRIPTION		ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
PERSONNEL						
0102-022-6101	Supervisor	89,149	81,154	68,340	69,700	2.0%
0102-022-6102	Clerks	104,940	106,786	109,362	114,799	5.0%
0102-022-6107	Overtime	-	-	5,000	3,000	
	Total Personnel	194,089	187,940	182,702	187,499	2.6%
CONTRACTUAL						
0102-022-6202	Books/Subscriptions	763	395	400	400	
0102-022-6203	Dues/Memberships	40	-	750	200	
0102-022-6206	Training	2,319	3,232	3,000	2,500	
0102-022-6209	Publications	29,770	25,093	60,000	48,000	
0102-022-6215	Contractual Services	5,100	-	5,000	4,000	
0102-022-6219	Printing	3,235	11,766	17,500	17,500	
	Total Contractual	41,227	40,486	86,650	72,600	-16.2%
COMMODITIES						
0102-022-6200	Office Supplies	2,342	995	3,000	2,500	
0102-022-6201	Postage	6,144	1,919	6,300	6,000	
0102-022-6205	Mileage	3,155	1,441	3,200	2,000	
0102-022-6207	Cellular Phone	162	76			
	Total Commodities	11,803	4,431	12,500	10,500	-16.0%
OTHER						
0102-022-6530	Tax Notices & Covers	-	-	1,000	-	
0102-022-6531	Tax Books/Records	-	-	-	-	
	Total Other	-	-	1,000	-	-100.0%
	Department Total	247,119	232,857	282,852	270,599	-4.33%

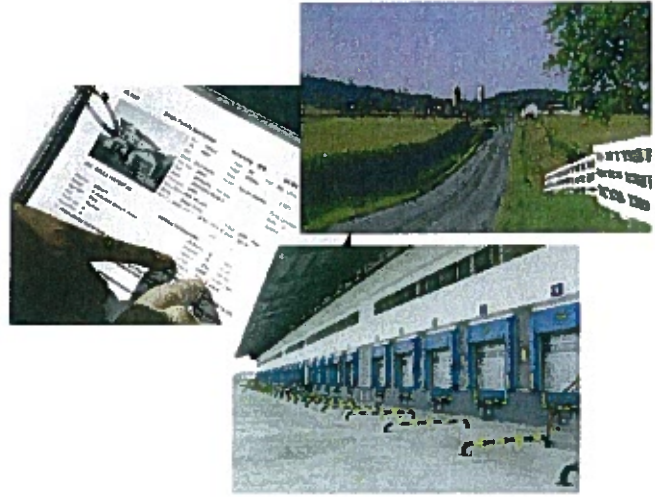
Board of Review

Description

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

Legal Status

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



Authorized Personnel Summary				
	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<u>Part Time</u>				
Chair	1	1	1	1
Member	2	2	2	2
Total	3	3	3	3

Board of Review

ACCOUNT & DESCRIPTION		ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
PERSONNEL						
0102-021-6102	Board Members	42,850	44,135	47,135	47,135	
	Total Personnel	42,850	44,135	47,135	47,135	0.0%
COMMODITIES						
0102-021-6200	Office Supplies	1,982	2,272	2,700	2,700	
0102-021-6201	Postage	3,374	3,471	3,500	3,500	
0102-021-6205	Mileage	149	187	1,000	500	
	Total Commodities	5,505	5,930	7,200	6,700	-6.9%
CONTRACTUAL						
0102-021-6203	Dues	-	195	600	300	
0102-021-6204	Conferences	466	403	1,500	1,800	
0102-021-6209	Legal Publications	604	852	2,000	2,000	
0102-021-6215	Contractual Services	-	-	25,000	20,000	
	Total Contractual	1,070	1,450	29,100	24,100	-17.2%
	Department Total	49,425	51,515	83,435	77,935	-6.6%

Farmland Review Board

Description

The Farmland Review Board certifies the 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

ACCOUNT & DESCRIPTION		ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
PERSONNEL						
0102-024-6115	Per Diem	255	170	340	255	
	Total Personnel	255	170	340	255	-25.0%
CONTRACTUAL						
0102-024-6209	Publications	86	73	100	100	
	Total Contractual	86	73	100	100	0.0%
COMMODITIES						
0102-024-6205	Mileage	25	22	85	40	
	Total Commodities	25	22	85	40	-52.9%
	Department Total	366	265	525	395	-24.8%

Employee Health Insurance

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

Description

Kendall County Elected Officials, VAC Superintendent, Health & Human Services Executive and Fiscal Directors are bonded.

Legal Status

55 ILCS 5/3 ...before entering upon the duties of his or her office, give bond...



Employee Health Insurance

ACCOUNT & DESCRIPTION		ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
PERSONNEL						
0102-027-6547	Health Insurance Premiums	3,085,235	3,298,834	3,677,883	4,087,858	11.1%
0102-027-6548	Employee Reimbursements	15	-	-	-	
	Total Personnel	3,085,250	3,298,834	3,677,883	4,087,858	11.1%
	Department Total	3,085,250	3,298,834	3,677,883	4,087,858	11.1%

General Insurance and Bonding

ACCOUNT & DESCRIPTION		ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
OTHER						
0102-031-6575	Bonds and Notaries	1,355	1,358	3,000	3,850	28.3%
	Total Other	1,355	1,358	3,000	3,850	
	Department Total	1,355	1,358	3,000	3,850	28.3%

Unemployment Compensation

Description

Unemployment compensation for former employees.

Legal Status

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

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

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

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

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

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
OTHER					
0102-026-6546 Contributions/St. Unemp.	13,805	23,347	35,000	70,000	
Total Other	13,805	23,347	35,000	70,000	
Department Total	13,805	23,347	35,000	70,000	100.0%

Postage County Building

Description

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

Legal Status

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

ACCOUNT & DESCRIPTION		ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
COMMODITIES						
0102-029-6550	Pre Paid Postage	45,000	60,000	50,000	50,000	
0102-029-6232	Postage Supplies	495	1,058	1,300	1,300	
	Total Commodities	45,495	61,058	51,300	51,300	0.0%
CONTRACTUAL						
0102-029-6234	Equipment Rental/Reset	2,332	2,441	2,600	2,600	
	Total Contractual	2,332	2,441	2,600	2,600	0.0%
OTHER						
0102-029-6233	Miscellaneous	494	746	1,200	1,200	
	Total Other	494	746	1,200	1,200	0.0%
	Department Total	48,321	64,245	55,100	55,100	0.0%

Soil and Water Conservation District Grant

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 and Water Conservation District Grant

<u>ACCOUNT & DESCRIPTION</u>	<u>ACTUAL 2008</u>	<u>ACTUAL 2009</u>	<u>BUDGET 2010</u>	<u>BUDGET 2011</u>	<u>% CHANGE IN BUDGET</u>
0102-036-6215 Contractual Services	15,904	16,381	41,709	39,707	-100.0%
	<u>ACTUAL 2008</u>	<u>ACTUAL 2009</u>	<u>BUDGET 2010</u>	<u>BUDGET 2011</u>	<u>% CHANGE IN BUDGET</u>
<u>Grant Breakdown</u>					
PERSONNEL					
Education Coordinator	11,849	12,204	12,448	12,450	
Total Personnel	11,849	12,204	12,448	12,450	0.0%
CONTRACTUAL					
Workshop	120	124	126	262	
Education Newsletter	120	124	126	125	
Travel	1,130	1,164	1,187	1,150	
Copying	416	428	437	450	
Total Contractual	1,786	1,840	1,877	1,987	5.9%
COMMODITIES					
Education Supplies	1,667	1,717	1,751	1,750	
Soil Stewardship Materials	120	124	126	125	
Office Supplies	241	248	253	270	
Newsletter Postage	-				
Total Commodities	2,028	2,089	2,131	2,145	0.7%
OTHER					
Edu Contest & Awards	241	248	253	125	
District Operations			25,000	25,000	
Total Other	241	248	25,253	25,125	-0.5%
Department Total	15,904	16,381	41,709	41,707	0.0%

Regional Office of Education

Description

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



Legal Status

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

Kendall County

Newark CHSD 18
Newark CCSD 66
Plano CUSD 88
Lisbon Grade School 90
Yorkville CUSD 115
Oswego CUSD 308

Grundy County

Coal City CUSD 1
Mazon-Verona-Kinsman ESD 2C
Nettle Creek CCSD 24C
Morris SD 54
Saratoga CCSD 60C
Gardner CCSD 72C
Gardner-S Wilmington THSD 73
South Wilmington CCSD 74
Braceville SD 75
Morris CHSD 101
Minooka CHSD 111
Minooka CCSD 201
Grundy Area Vocational Center
Grundy Co. Special Education Coop

Regional Office of Education

ACCOUNT & DESCRIPTION		ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
PERSONNEL						
0102-008-6431	Staff Reimbursement	49,570	56,434	58,670	58,670	0.0%
0102-008-6430	Grundy Benefits Reimb.		8,370	12,600	11,025	-12.5%
	Total Personnel	49,570	64,804	71,270	69,695	-2.2%
OTHER						
0102-008-6650	Misc. Grundy Reimb.	24,840	15,816	24,885	23,171	
	Total Other	24,840	15,816	24,885	23,171	-6.9%
	Department Total	74,410	80,620	96,155	92,866	-3.4%

Capital Expenditures

Description

Includes all capital expenditures for General Fund departments.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
CAPITAL					
0102-100-9101 Facilities Management	81,616	97,073	123,704	31,200	-74.8%
0102-100-9102 Building & Zoning	17,070				
0102-100-9109 Sheriff	205,271	105,670	80,000	55,000	-31.3%
0102-100-9112 EMA	4,936				
0102-100-9114 Circuit Court Clerk		4,000			
0102-100-9120 State's Attorney	808				
0102-100-9125 Treasurer	1,271				
0102-100-9133 Technology Services	213,965	46,759			
Total Capital	524,937	253,502	203,704	86,200	-57.7%
Department Total	524,937	253,502	203,704	86,200	-57.7%

Contingency

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.

ACCOUNT & DESCRIPTION		ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
OTHER						
0102-037-6999	Contingency	8,665	262,375	162,011	162,000	0.0%
	Total Other	8,665	262,375	162,011	162,000	
	Department Total	8,665	262,375	162,011	162,000	0.0%

General Fund Transfers Out

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
TO DEBT SERVICE:					
0102-038-6315 Court Expansion Debt Svs Transfer	700,000	400,000	200,000	200,000	
0102-038-6310 County Bldg Debt Svs Transfer	118,579	122,576	120,638	11,830	
Subtotal (debt service)	818,579	522,576	320,638	211,830	-33.9%
TO RESERVE FUNDS:					
0102-039-6310 Gen Fund Special Reserve for Tax Appeals	350,000	500,000	50,000	50,000	
0102-039-6310 Capital Improvement Fund	175,000	352,000	175,000	150,000	
0102-039-6310 Public Safety Capital Improvement Fund	375,000				
0102-039-6630 Transfers Out	73				
0102-039-6650 Miscellaneous Expenditure	524				
Subtotal (reserve funds)	900,597	852,000	225,000	200,000	-11.1%
OTHER TRANSFERS:					
0102-039-6310 To Kendall Area Transit Fund		21,500	25,500	25,500	
0102-039-6310 To Building Fund		1,000,000			
0102-039-6310 To KenCom Fund				1,857,819	
Subtotal (other transfers)	0	1,021,500	25,500	1,883,319	7285.6%
TOTAL TRANSFERS OUT	1,719,176	2,396,076	571,138	2,295,149	301.9%

Public Safety Sales Tax Fund

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	2,904,450	3,561,112	2,805,645	1,352,684	-51.8%
REVENUE					
2001-000-1320 Sales Tax	4,468,596	4,164,421	4,000,000	4,000,000	
2001-000-1325 Misc					
2001-000-1135 Interest Income	83,054	39,663	30,000	10,000	
Total Revenue	4,551,650	4,204,084	4,030,000	4,010,000	-0.5%
TRANSFERS OUT					
2002-000-6300 Transfer to General Fund	2,060,000	2,101,200	2,143,225	1,676,705	-21.8%
2002-000-6310 Transfer to PS Cap. Projects Fund		200,000	300,000	300,000	
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 Svcs. 2002A and 2010	234,988	289,738	342,313	396,513	
2002-000-6885 Transfer to Court Exp 2007A	600,000	381,060	322,815	319,820	
2002-000-6886 Transfer to Court Exp Series 2008		815,672	773,840	281,340	
2002-000-6887 Transfer to Court Exp Series 2009			680,768	399,148	
Total Transfers Out	3,894,988	4,787,670	5,562,961	4,373,526	-21.4%
Revenue over/(under) Expenditure & Transfers Out	656,663	(583,586)	(1,532,961)	(363,526)	
Ending Balance	3,561,113	2,977,526	1,272,684	989,158	-22.3%

GEOGRAPHIC INFORMATION SYSTEMS

GIS Mapping Fund

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

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.

Authorized Personnel Summary				
	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Full Time				
Supervisor	1	0	0	0
GIS Coordinator		1	1	1
Deputy Mapper		1	1	0
CAD/GIS System Specialist				1
CAD Specialist II	0	1	1	0
GIS Analyst	0	1	1	1
Total	1	4	4	3

GIS Mapping Fund

<u>Staffing</u>		2008	2009	2010	2011	
Full time staff in fund		1.66	4	4	3	
ACCOUNT & DESCRIPTION		ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance		150,690	204,512	324,470	491,493	51.5%
REVENUE						
5101-000-1320	GIS Receipts	195,373	439,013	320,000	320,000	
5101-000-1325	Miscellaneous Revenue		234			
5101-000-1530	IDOT GIS Grant	1,000	0	0	0	
	Total Revenue	196,373	439,247	320,000	320,000	0.0%
PERSONNEL						
5102-000-6101	Salaries	83,765	195,186	205,990	147,117	
	Total Personnel	83,765	195,186	205,990	147,117	-28.6%
COMMODITIES						
5102-000-6201	Postage	58	40	300	300	
5102-000-6537	Plotter supplies	343	1,271	5,000	5,000	
5102-000-6205	Mileage	132	0	1,000	1,000	
5102-000-6200	Office Supplies	82	449	1,000	1,000	
	Total Commodities	615	1,760	7,300	7,300	0.0%
CONTRACTUAL						
5102-000-6203	Dues and Memberships	90	220	1,000	1,000	
5102-000-6206	Training	594	30	3,000	3,000	
5102-000-6204	Conferences	743	0	4,000	4,000	
5102-000-6925	Farms Program		0		0	
5102-000-6650	GIS Expenditures	56,744	56,110	81,300	94,900	
5102-000-6926	Aerial Reflight		0	150,000	120,000	
5102-000-6927	IDOT GIS Grant		0			
	Total Other	58,171	56,360	239,300	222,900	-6.9%
	Total Expenditure	142,551	253,306	452,590	377,317	-16.6%
	Revenue over/(under) Expenditure	53,822	185,941	(132,590)	(57,317)	
TRANSFERS OUT						
5102-000-6300	To General Fund				21,285	
5102-000-6305	To IMRF/FICA				27,805	
	Total Transfers Out				49,090	
Ending Balance		204,512	390,453	191,880	385,086	100.7%

GIS Recording Fund

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	2008	2009	2010	2011
Full time staff in fund	2.33	2	1	1

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	109,716	100,252	69,100	85,000	23.0%
REVENUE					
3701-000-1320 GIS Receipts	79,334	54,796	50,000	43,000	
3701-000-1325 Misc Revenue	500				
Total Revenue	79,834	54,796	50,000	43,000	-14.0%
PERSONNEL					
3702-000-6101 Salaries	75,035	64,337	40,788	41,604	2.0%
Total Personnel	75,035	64,337	40,788	41,604	
OTHER					
3702-000-6650 GIS Expenditure	14,263	0	0	0	
Total Other	14,263	0	0	0	
Total Expenditure	89,298	64,337	40,788	41,604	2.0%
Revenue over/(under) Expenditure	(9,464)	(9,541)	9,212	1,396	
Ending Balance	100,252	90,711	78,312	86,396	10.3%

Health and Human Services Fund



Description

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

Legal Status

§§ 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

		2008	2009	2010	2011			2008	2009	2010	2011
Administration	Full Time										
	Executive Director		1	1	1						
	Fiscal Director		1	1	1						
	Community Health Administrator		1	1	0						
	Assistant Executive Director		1	1	1						
	Admin. Asst. / Exec. Secretary		2	2	1						
	Data Entry Clerk		1	1	0						
	Fiscal Clerk		1	1	1						
	Part Time										
	Fiscal Director Replacement					0.25					
Subtotal		7	8	8	5.25			10	10	10	10.2
Admissions (ASCPE)	Full Time										
	Admissions Unit Director		1	1	1	1					
	Case Manager		1	1	1	1					
	Admissions/Outreach Counselor		1	1	1	1					
	Admissions Coordinator		1	1	1	1					
	Part Time										
	Intake Case Manager					0.5					
Subtotal		4	4	4	4.5			9.25	8.25	7.75	7.75
Community Action Services	Full Time										
	Community Service Unit Director		1	1	1						
	Weatherization Assessor		1	2	2						
	Outreach Worker		2	3	2						
	Clerk		1	1	1						
	Community Service Case Worker		1	1	1						
	Community Action Secretary		0	1	1						
	Outreach Worker/Inspector		0.5	0	1						
Subtotal		6	6.5	9	9			5.25	4.25	4.25	5.8
Environmental Health	Full Time										
	Environmental Unit Director		1	1	1						
	Sanitarian		4	4	4						
	Associate Sanitarian		1	0	0						
	Environ. Health Secretary		1	1	1						
	Environmental Inspector				1	1					
	Part Time										
	Sanitarian			0.75	0.75	0.75					
PT Inspector (.5 FTE)			0.5	0	0						
Subtotal			9.25	8.25	7.75	7.75		5.25	4.25	4.25	5.8
Information Services	Full Time										
	Support Services Director		1	1	1						
	Records Specialist		1	1	1						
	Clerk, Data Entry		0	0	1						
	Receptionist		1	1	2						
	Part Time										
	PT Evening Records Clerk			0.5	0.5	0.5					
	PT Receptionist			0.75	0.75	0.3					
Subtotal			5.25	4.25	4.25	5.8		5.25	4.25	4.25	5.8
Health Ed.	Full Time										
	Community Informations Coord.		1	1	1	1					
	Subtotal		1	1	1	1			1	1	1
FTE			2008	2009	2010	2011					
		Full Time	53	50	53	49					
		Part Time	0.5	4	3	4.6					
		Total	53.5	54	56	53.6					
Subtotal		11	11	11	10.1						

Health and Human Services

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	675,142	1,025,876	650,555	650,000	-0.1%
REVENUE					
2101-000-1100 Property Taxes	704,226	743,426	757,000	757,000	0.0%
2101-000-1135 Interest Income	621	173	1,200	1,200	
2101-000-1325 Miscellaneous Income	15,885	11,174	8,200	8,500	
2101-000-1415 Coffee Revenue	1,443	1,159	1,000	1,200	
2101-000-1422 State Grant Health Protection	77,803	61,305	63,201	63,201	
2101-000-1446 IL Viol. Prot. Grant Fiscal Agent	19,500	16,114	19,500	19,500	
2101-000-1447 Facility Utilization Contract	19,416	14,556	9,720	9,720	
Total Levy & General Revenues	838,894	847,907	859,821	860,321	0.1%
2101-000-1401 Behavioral Health Counsel Fee	173,831	133,698	137,000	138,300	
2101-000-1414 Behavioral Health Grants	2,240	14,612	125,944	153,200	
2101-000-1417 Fox Valley United Way	49,505	42,774	29,640	25,000	
2101-000-1425 Title III NEIAA on Aging	9,587	9,683	7,290	7,290	
2101-000-1426 DCFS Counseling	3,819	4,667	3,300	3,000	
2101-000-1450 Homeless Intervention	0	0	70,000	0	
Total ASCPE & Mental Health	238,982	205,434	373,174	326,790	-12.4%
2101-000-1402 Septic Inspection Fees	12,350	8,835	5,000	5,000	
2101-000-1403 Restaurant Inspection Fees	154,387	148,247	133,000	140,000	
2101-000-1404 Tanning Fees	2,050	1,150	1,500	1,500	
2101-000-1405 Kendall Co. Well Permit Fee	11,220	10,650	5,000	1,500	
2101-000-1406 Solid Waste Fee	5,252	2,195	2,000	2,000	
2101-000-1409 West Nile Virus Grant	18,053	24,548	9,500	7,500	
2101-000-1412 Plat Review Fees	4,875	0	1,000	1,000	
2101-000-1428 Non-Community Well Grant	988	1,050	1,000	1,000	
2101-000-1441 Radon Test Kit Fees	9,773	4,533	0	0	
Total Environmental Health	218,948	201,208	158,000	159,500	0.9%
2101-000-1410 Immunization Clinic	32,336	30,221	20,000	15,000	
2101-000-1411 Hepatitis B Shots	74,244	64,290	45,000	35,000	
2101-000-1427 State Grant FCM	110,100	104,675	105,575	100,900	
2101-000-1429 Public Aid FCM	116,262	126,275	75,000	85,000	
2101-000-1430 Public Aid Immunizations	25,210	1,868	20,000	20,000	
2101-000-1431 W.I.C. Grant	128,900	144,600	158,100	156,800	
2101-000-1432 TB Board Contract	1,500	4,765	2,000	15,000	
2101-000-1435 Flu Clinic	23,953	7,329	9,000	0	
2101-000-1436 State Grant Lead Prevention	413	756	0	500	
2101-000-1448 Teen Parent Services	37,800	32,927	31,200	28,000	
Total Community Nursing	550,718	517,706	465,875	456,200	-2.1%
2101-000-1413 FCM Homeless Service	29,928	18,985	0	30,300	
2101-000-1433 State Grant CAT Programs	1,805,635	2,196,292	2,401,918	2,056,200	
Total Community Action	1,835,563	2,215,277	2,401,918	2,086,500	-13.1%
2101-000-1400 Women's Health Fair	3,830	3,000	0	0	
2101-000-1424 State Grant Tobacco	32,146	20,311	24,233	24,725	
Total Community Education	35,976	23,311	24,233	24,725	2.0%
2101-000-1443 Emergency Response Grants	129,038	112,561	136,898	116,300	
Total Emergency Response	129,038	112,561	136,898	116,300	-15.0%
TOTAL REVENUE	3,848,119	4,123,404	4,419,919	4,030,336	-8.8%

Health and Human Services

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
EXPENDITURES					
PERSONNEL					
2102-000-6101 Administration	395,873	442,315	455,685	331,450	
2102-000-6102 Admissions Services Unit	187,162	193,713	198,988	223,668	
same account Community Action	258,521	286,436	336,363	337,863	
same account Community Health Education	42,845	44,345	45,732	45,732	
2102-000-6103 Mental Health Unit	481,946	490,937	520,589	527,180	
2102-000-6104 Comun Public Health NursingUnit	409,768	408,688	436,548	447,262	
same account Environmental Health	324,510	343,581	348,290	348,290	
2102-000-6105 Information Services	140,259	127,971	130,659	188,359	
2102-000-6106 Overtime	0	706	0	10,000	
Total Personnel	2,240,884	2,338,692	2,472,854	2,459,804	-0.5%
CONTRACTUAL					
2102-000-6203 Dues/Subscriptions	6,931	5,899	8,550	8,600	
2102-000-6204 Conferences & Training	19,625	26,826	24,150	19,800	
2102-000-6215 Contractual Services	124,176	163,891	244,209	145,170	
2102-000-6217 Vehicle Maintenance	585	439	1,000	2,500	
2102-000-6219 Printing & Publications	22,686	15,977	16,100	16,400	
2102-000-6227 Telephone	11,331	10,026	15,490	14,245	
2102-000-6561 Personnel Advertising	1,881	2,871	3,800	4,350	
2102-000-6779 Title III E Caregiver Support	64	700	0	0	
2102-000-6781 Direct Client Assistance	1,421,485	2,108,814	1,984,281	1,719,904	
2102-000-6783 Children's Program	365	0	0	0	
2102-000-6790 Solid Waste	5,984	1,678	3,000	3,000	
2102-000-6791 Building Maintenance	0	0	5,000	5,000	
2102-000-6785 Homeless Intervention - rent	0	0	31,272	31,272	
2102-000-6785 Homeless Intervention - utilities	0	0	11,728	11,728	
2102-000-6785 Homeless Intervention - contract.	0	0	27,000	0	
2102-000-6796 Contracts	0	0	7,000	0	
Total Contractual	1,615,113	2,337,121	2,382,580	1,981,969	-16.8%
COMMODITIES					
2102-000-6201 Postage	7,338	5,683	7,000	6,520	
2102-000-6205 Mileage	30,889	20,614	41,760	31,600	
2102-000-6775 Non-Medical Supplies	32,495	33,092	32,184	35,200	
2102-000-6776 Medical Supplies	8,227	18,469	18,100	18,100	
2102-000-6777 Community Education Supplies	10,905	7,180	10,750	10,750	
2102-000-6789 Hepatitis B Vaccine	45,415	39,165	44,000	35,000	
2102-000-6793 Psychological Testing Material	581	597	2,000	2,000	
Total Commodities	135,850	124,800	155,794	139,170	-10.7%
CAPITAL					
2102-000-9999 Capital Expenditures	29,048	43,146	46,800	39,850	
Total Capital	29,048	43,146	46,800	39,850	-14.9%
OTHER					
2102-000-6784 Refunds	7,864	4,039	6,000	6,000	
2102-000-6786 IL Viol. Prot. Grant Fiscal Agent	19,539	19,131	19,500	19,500	
2102-000-6787 IPLAN	198	0	3,000	5,000	
Total Other	27,601	23,170	28,500	30,500	7.0%
TOTAL EXPENDITURE	4,048,496	4,866,929	5,086,528	4,651,293	-8.6%

Health and Human Services

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Revenue over/(under) Expenditure	(200,377)	(743,525)	(666,609)	(620,957)	
<u>TRANSFERS IN</u>					
2101-000-1416 708 Fund Transfer	659,817	728,875	792,048	792,048	
2101-000-1437 Senior Citizens Fund Transfer	63,250	66,413	66,412	65,000	
2101-000-1438 GF Transfer			0	0	
2101-000-xxxx DCS Contingency Fund	1,603		0	0	
Total Transfers In	724,670	795,288	858,460	857,048	-0.2%
<u>TRANSFERS OUT</u>					
2102-000-6780 Administrative Rent	161,534	165,572	169,711	280,426	
2102-000-6792 Insurance Reimbursement	13,719	13,600	13,600	13,600	
Total Transfers Out	175,253	179,172	183,311	294,026	60.4%
<u>NON-CASH ITEMS</u>					
<u>REVENUE</u>					
2101-000-1449 State Donated Vaccines	164,362	125,461	130,000	130,000	
2101-000-1439 W.I.C. Supplemental Nutrition	273,057	573,743	575,000	575,000	
<u>EXPENDITURE</u>					
2102-000-6794 State Donated Vaccines	162,666	137,550	130,000	130,000	
2102-000-6778 Supplemental Food Coupons	273,057	573,743	575,000	575,000	
Total Non-Cash Items Surplus/(Deficit)	1,696	(12,089)	0	0	
Ending Balance	1,025,876	886,378	659,095	592,065	

Community 708 Mental Health Board Fund

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	2,759	766	2,779	2,779	0.0%
REVENUE					
0501-000-1100 Current Tax	813,497	890,163	928,392	928,392	0.0%
0501-000-1105 Protested & Back Tax		0			
0501-000-1135 Interest	717	207			
Total Revenue	814,214	890,370	928,392	928,392	0.0%
CONTRACTUAL					
Agency Grants					
0502-000-6661 Family Counseling	3,999	2,995	1,990	1,990	
0502-000-6662 Youth Service Board	14,690	16,971			
0502-000-6663 AID	25,544	24,958	24,875	24,875	
0502-000-6664 Open Door	39,254	40,930	40,808	40,808	
0502-000-6665 Mutual Ground	21,627	29,949	34,834	34,834	
0502-000-6667 Operating Expense	107	504	100	300	
0502-000-6668 Fox Valley Family YMCA	5,468	7,487	4,975	4,975	
0502-000-6669 CASA Kendall County	5,468	5,491	5,475	5,475	
0502-000-6670 Suicide Prevention Services	11,833	6,988	4,975	4,975	
0502-000-6672 Aunt Martha's	3,999	5,990	5,970	5,970	
0502-000-6673 Senior Services	4,978	5,990	3,980	3,980	
0502-000-6676 Fox Valley Hospice	3,999	2,995	2,487	2,487	
0502-000-6678 Education Services Network	1,469	998	500		
0502-000-6679 Day One Network	5,958	4,992	4,975	4,975	
0502-000-6680 NAMI	2,039	0			
Total Contractual	150,432	157,238	135,944	135,644	-0.2%
Total Expenditure	150,432	157,238	135,944	135,644	-0.2%
Revenue over/(under) Expenditure	663,782	733,132	792,448	792,748	
TRANSFERS OUT					
0502-000-6660 Transfer to HHS	659,817	728,875	792,048	792,748	0.1%
0502-000-6681 Court Services	5,958	4,992	400	0	
Total Transfers Out	665,775	733,867	792,448	792,748	
Ending Balance	766	31	2,779	2,779	0.0%

Social Services for Senior Citizens Fund

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	21,039	41,651	0	0	
REVENUE					
0601-000-1100 Current Tax	288,358	316,281	331,155	343,678	3.8%
0601-000-1135 Interest	254	73			
Total Revenue	288,612	316,354	331,155	343,678	3.8%
CONTRACTUAL					
Program Expenses Budgeted			305,655	318,178	4.1%
Allocations:					
0602-000-6668 Fox Valley YMCA	3,000	3,150			
0602-000-6677 Visiting Nurses Association	2,000	2,000			
0602-000-6686 Prairie State Legal Services	8,400	8,500			
0602-000-6688 Salvation Army Golden Diners	17,100	17,955			
0602-000-6689 Fox Valley Older Adults	52,000	54,600			
0602-000-6690 Senior Services Assoc., Inc.	117,250	123,113			
0602-000-6691 CNN (Community Nutrition Network	5,000	5,000			
0602-000-6693 Village of Oswego		19,269			
0602-000-6692 Community Meals for Seniors - Plano					
Total Contractual	204,750	233,587	305,655	318,178	4.1%
Total Expenditure	204,750	233,587	305,655	318,178	4.1%
Revenue over/(under) Expenditure	83,862	82,767	25,500	25,500	
TRANSFERS OUT					
0602-000-6310 Transfer to KAT (transit)		58,000	25,500	25,500	
0602-000-6660 Transfer to HHS	63,250	66,413		0	
Total Transfers Out	63,250	124,413	25,500	25,500	
Ending Balance	41,651	5	0	0	

Extension Education Service Fund

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	2,322	215	67	67	0.0%
REVENUE					
0801-000-1100 Current Tax	166,945	172,813	178,448	182,058	2.0%
0801-000-1135 Interest	147	40			
Total Revenue	167,092	172,853	178,448	182,058	2.0%
OTHER					
0802-000-6700 Tax Distribution	169,200	173,000	178,448	182,058	
Total Other	169,200	173,000	178,448	182,058	
Total Expenditure	169,200	173,000	178,448	182,058	2.0%
Revenue over/(under) Expenditure	-2,108	-147	0	0	
Ending Balance	214	68	67	67	0.0%

County Highway Fund



Description

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

Legal Status

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

	2008	2009	2010	2011
Full Time				
Engineer	1	1	1	1
Asst. Engineer	1	1	1	1
Civil Engineer	1	1	1	1
Foreman	1	1	1	1
Maintenance	7	8	8	7
Admin. Asst.	1	1	1	1
Total	12	13	13	12

County Highway Fund

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	55,550	34,893	70,000	90,000	28.6%
REVENUE					
1201-000-1100 Current Tax	1,247,554	1,392,300	1,465,200	1,465,000	0.0%
1201-000-1105 Protested & Back Tax					
1201-000-1325 Miscellaneous Income	125,486	76,999	50,000	25,000	-50.0%
1201-000-1373 Overweight Permits			25,000	20,000	-20.0%
1201-000-1371 Federal Salary Reimb.	48,175	49,379	50,000	50,000	0.0%
1201-000-1372 Other Governments Reimb.					
1201-000-1374 Twp. Engineering Income	51,825	32,036	25,000	35,000	40.0%
1201-000-1135 Interest	1,100	323	1,000	500	-50.0%
1201-000-1375 Subdivision Inspection Fees		0			
Total Revenue	1,474,140	1,551,037	1,616,200	1,595,500	-1.3%
PERSONNEL					
1202-000-6101 Superintendent	95,257	97,628	99,000	100,130	1.1%
1202-000-6102 Other	554,618	571,777	593,241	610,924	3.0%
1202-000-6105 Temporary	32,447	32,319	50,000	45,000	-10.0%
1202-000-6106 Overtime	54,561	44,342	40,000	45,000	12.5%
Total Personnel	736,883	746,066	782,241	801,054	2.4%
CONTRACTUAL					
1202-000-6203 Dues/Conferences	2,825	3,605	3,500	4,000	14.3%
1202-000-6207 Mobile Telephones	2,842	2,373	2,500	2,500	0.0%
1202-000-6216 Equipment Maintenance	70,757	80,793	60,000	70,000	16.7%
1202-000-6251 Utilities	0	0	1,000	1,000	0.0%
1202-000-6720 Building & Grounds Maint.	28,753	20,995	25,000	50,000	100.0%
1202-000-6721 Street Lights Maint.	15,697	18,738	20,000	24,000	20.0%
1202-000-6723 Pavement & Striping	27,840	35,951	35,000	35,000	0.0%
1202-000-6726 Traffic Signal Maintenance	17,868	10,828	25,000	20,000	-20.0%
1202-000-6727 Road & Bridge Maintenance	39,744	31,917	30,000	35,000	16.7%
Total Contractual	206,326	205,200	202,000	241,500	19.6%
COMMODITIES					
1202-000-6200 Office Supplies	2,670	2,396	3,000	3,000	0.0%
1202-000-6201 Postage	1,158	1,305	1,500	1,500	0.0%
1202-000-6205 Mileage	4,683	4,535	5,000	5,000	0.0%
1202-000-6217 Gasoline/Oil	119,151	74,120	100,000	100,000	0.0%
1202-000-6240 Clothing Allowance	1,400	2,800	2,100	2,100	0.0%
1202-000-6722 Highway Maint. Materials	255,095	345,134	325,000	335,000	3.1%
1202-000-6724 Sign Supplies	18,215	26,198	25,000	25,000	0.0%
1202-000-6725 Engineering Supplies	5,658	6,514	5,000	5,000	0.0%
Total Commodities	408,030	463,002	466,600	476,600	2.1%

County Highway Fund

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
CAPITAL					
1202-000-9999 Capital Equipment	143,557	152,132	180,000	25,000	-86.1%
Total Capital Equipment	143,557	152,132	180,000	25,000	-86.1%
Total Expenditure	1,494,796	1,566,400	1,630,841	1,544,154	-5.3%
Revenue over/(under) Expenditure	(20,656)	(15,363)	(14,641)	51,346	
TRANSFERS OUT					
1202-000-6312 Transfer to Building Fund				100,000	
Total Transfers Out	0	0	0	100,000	
Ending Balance	34,894	19,530	55,359	41,346	-25.3%

County Bridge Fund

Description

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

Legal Status

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

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	512,725	226,422	625,000	1,100,000	76.0%
REVENUE					
1301-000-1100 Current Tax	597,979	593,442	594,000	594,000	0.0%
1301-000-1105 Protested & Back Tax					
1301-000-1325 Miscellaneous Income	104,194	67,620	300,000	150,000	-50.0%
1301-000-1380 Township Reimbursement	6,488	2,643	0		
1301-000-1135 Interest Income	527	138	10,000	1,000	
Other Income					
Total Revenue	709,188	663,843	904,000	745,000	-17.6%
CAPITAL					
1302-000-6735 Construction of Bridges	980,302	660,895	600,000	1,300,000	116.7%
1302-000-6736 Twp. Bridge Program	133,891	285,293	0	0	
Total Capital	1,114,193	946,188	600,000	1,300,000	116.7%
Total Expenditure	1,114,193	946,188	600,000	1,300,000	116.7%
Revenue over/(under) Expenditure	(405,005)	(282,345)	304,000	(555,000)	-282.6%
TRANSFERS IN					
Transfer from Township Bridge	118,701	203,491			
Total Transfers In	118,701	203,491	0	0	
Ending Balance	226,421	147,568	929,000	545,000	-41.3%

Federal Aid Matching Fund

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	414,415	217,620	0	9,700	
REVENUE					
1401-000-1100 Current Tax	0	6,514	5,000	5,000	0.0%
1401-000-1105 Protested & Back Tax				40,000	
1401-000-1325 Miscellaneous Income					
1401-000-1135 Interest Income		2			
Federal Revenue		1,675,062		160,000	
Total Revenue	0	1,681,578	5,000	205,000	4000.0%
CAPITAL					
1402-000-6740 Road Construction		1,675,062	0	0	
1402-000-6741 Right of Way Acquisition			0	14,700	
Total Capital	0	1,675,062	0	14,700	
OTHER					
1402-000-6742 Engineering Fees	196,794	218,564	0	200,000	
Total Other	196,794	218,564	0	200,000	
Total Expenditure	196,794	1,893,626	0	214,700	
Revenue over/(under) Expenditure	(196,794)	(212,048)	5,000	(9,700)	-294.0%
Ending Balance	217,621	5,572	5,000	0	-100.0%

IMRF and Social Security Fund

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...

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	574,776	908,120	900,000	800,000	-11.1%
REVENUE					
0901-000-1100 IMRF Current Tax	1,942,677	1,969,450	2,076,000	2,155,504	3.8%
0901-000-1110 Personal Property Repl. Tax	207,771	175,283	155,000	135,000	
0901-000-1135 Interest Income	2,724	728	1,000	500	
0901-000-1345 Reimb. From Forest Preserve	43,631	67,424	81,000	85,100	
0901-000-1360 Soc. Sec. Current Tax	1,147,387	1,164,058	1,243,000	1,290,746	3.8%
0901-000-1361 Employee Contributions	2,028,228	2,163,720	2,400,000	2,500,000	
Total Revenue	5,372,418	5,540,663	5,956,000	6,166,850	3.5%
PERSONNEL					
0902-000-6705 Remitted to IMRF	2,760,294	2,898,371	3,615,000	3,760,000	
0902-000-6706 Remitted to Social Security	2,319,337	2,475,081	2,840,000	2,880,000	
0902-000-6707 Other	178				
Total Personnel	5,079,809	5,373,452	6,455,000	6,640,000	
Total Expenditure	5,079,809	5,373,452	6,455,000	6,640,000	2.9%
Revenue over/(under) Expenditure	292,609	167,211	(499,000)	(473,150)	
TRANSFERS IN					
0901-000-1362 Transfer from COPS Grant (Reimb).					
0901-000-1346 Transfer from Animal Control	16,855	16,850	20,350	16,000	
0901-000-1347 Transfer from Veteran's Asst.	23,881	25,056	29,934	30,355	
0901-000-1348 Transfer from GIS Mapping				27,805	
0901-000-1349 Transfer from KenCom Fund				220,950	
Total Transfers In	40,736	41,906	50,284	295,110	
TRANSFERS OUT					
0902-000-6306 Transfer to KenCom Fund				220,950	
Total Transfers Out	0	0	0	220,950	
Ending Balance	908,121	1,117,237	451,284	401,010	-11.1%

Liability Insurance Fund

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	265,580	283,096	220,000	170,000	-22.7%
REVENUE					
1001-000-1100 Current Tax	670,837	658,655	718,994	737,900	2.6%
1001-000-1135 Interest	591	153			
1001-000-1325 Other Revenue	2,950	9,873			
1001-000-1345 Transfer from Forest Preserve (Reimb.)	13,395	13,395	16,500	51,000	209.1%
Total Revenue	687,773	682,076	735,494	788,900	7.3%
CONTRACTUAL					
1002-000-6650 Other Exp. & Deductibles	37,841	36,368	80,000	150,000	
1002-000-6710 Premiums	646,136	700,681	756,735	675,000	-10.8%
Total Contractual	683,977	737,049	836,735	825,000	-1.4%
Total Expenditure	683,977	737,049	836,735	825,000	
Revenue over/(under) Expenditure	3,796	(54,973)	(101,242)	(36,100)	
TRANSFERS IN					
1001-000-1340 Transfer from HHS (Reimb.)	13,719	13,600	13,600	13,600	
1001-000-1352 Transfer from VAC		2,500	2,500	3,605	
1001-000-xxxx Transfer from KenCom				8,936	
Total Transfers In	13,719	16,100	16,100	26,141	
TRANSFERS OUT					
1002-000-6306 Transfer to KenCom				8,936	
Total Transfers Out	0	0	0	8,936	
Ending Balance	283,095	244,223	134,858	151,105	12.0%

Tuberculosis Fund

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	3,515	3,063	7,495	1,000	-86.7%
REVENUE					
0701-000-1100 Current Tax	6,063	13,047	14,090	25,000	77.4%
0701-000-1105 Protested & Back Tax					
Interest Income	5	3			
Total Revenue	6,068	13,050	14,090	25,000	77.4%
CONTRACTUAL					
0702-000-6695 Services	6,120	8,198	13,450	25,000	85.9%
0702-000-6696 Secretarial Services	400	420	420	420	
Total Contractual	6,520	8,618	13,870	25,420	
Total Expenditure	6,520	8,618	13,870	25,420	83.3%
Revenue over/(under) Expenditure	(452)	4,432	220	(420)	
Ending Balance	3,063	7,495	7,715	580	-92.5%

Public Building Commission Lease Fund

Partial Debt Service Schedule (beg. FY08)

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

Public Building Commission Lease Fund

Kendall County, FY 2011 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 Statue: 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...

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	162,647	52,902	45,000	6,000	-86.7%
REVENUE					
1101-000-1100 Property Taxes	1,238,451	1,349,914	1,455,000	1,744,000	
1101-000-1105 Protested & Back Taxes					
1101-000-1135 Interest Income	6,321	1,025	2,000	50	
1101-000-1140 Public Safety Sales Tax					
1101-000-1325 Other Revenue					
Total Revenue	1,244,772	1,350,939	1,457,000	1,744,050	19.7%
OTHER					
1102-000-6650 Other Expenses					
1102-000-6715 Lease of Building	2,347,119	2,396,000	2,455,000	2,744,000	
Total Other	2,347,119	2,396,000	2,455,000	2,744,000	
Total Expenditure	2,347,119	2,396,000	2,455,000	2,744,000	11.8%
Revenue over/(under) Expenditure	(1,102,347)	(1,045,061)	(998,000)	(999,950)	
TRANSFERS IN					
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	
TRANSFERS OUT					
Transfers to Operating	7,397	1,043			
Total Transfers Out	7,397	1,043	0	0	
Ending Balance	52,903	6,798	47,000	6,050	-87.1%

Veterans Assistance Commission Fund

Fund Description

- This fund was newly created in FY 2007.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	181,155	147,853	135,000	131,000	-3.0%
REVENUE					
8901-000-1100 Tax Levy Revenue	303,541	345,639	364,144	371,007	
8901-000-1135 Interest Income	268	80			
8901-000-1320 Reimbursement	272	74			
Total Revenue	304,081	345,793	364,144	371,007	1.9%
PERSONNEL					
8902-000-6101 Superintendent	44,015	45,335	46,242	46,242	
8902-000-6102 Office Administrator	34,765	35,808	36,524	36,524	
8902-000-6103 Salaries - Assistant	36,000	37,080	37,822	37,822	
8902-000-6105 Salaries - Drivers & PT	36,717	37,759	40,000	40,000	
8902-000-6979 Bonding Superintendent		0	250	250	
Total Personnel	151,497	155,982	160,838	160,838	0.0%
CONTRACTUAL					
8902-000-6970 Advertising	3,003	416	1,500	1,500	
8902-000-6216 Equipment Maintenance	2,777	2,897	3,500	3,800	
8902-000-6983 Lodging & Meal Allowance	5,786	4,854	6,000	6,000	
8902-000-6204 Meetings & Conferences	0	0	1,800	1,200	
8902-000-6215 Professional Services	3,385	1,724	3,000	3,000	
8902-000-6203 Report Fees/Membership	210	250	350	350	
8902-000-6206 Reg. Fees for Training	2,342	1,728	1,200	1,200	
8902-000-6205 Transportation/Mileage	1,617	1,746	1,800	1,200	
8902-000-6984 Travel	2,488	1,101	3,000	3,000	
8902-000-6217 VAC Vehicle Fuel	8,884	6,454	12,000	10,000	
8902-000-6990 VAC Vehicle Payment					
8902-000-6974 VAC Vehicle I-Pass	402	360	500	500	
8902-000-6975 VAC Vehicle Maintenance	4,296	3,513	6,000	6,000	
Total Contractual	35,190	25,043	40,650	37,750	-7.1%
COMMODITIES					
8902-000-6200 Office Supplies	2,250	2,772	2,800	2,500	
8902-000-6201 Postage	21				
Total Commodities	2,271	2,772	2,800	2,500	-10.7%
CAPITAL					
8902-000-6231 Computers/Peripherals	2,765	1,173	1,500	1,500	
8902-000-6977 Equipment & Furniture	1,614	419	500	500	
8902-000-6978 VAC Vehicle Purchases					
Total Capital	4,379	1,592	2,000	2,000	0.0%

Veterans Assistance Commission Fund

Fund Description

- This fund was newly created in FY 2007.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
OTHER					
8902-000-6595 Shelter Assitance	70,791	142,593	65,000	70,959	
8902-000-6596 Utility Assistance		1,092	20,000	20,000	
8902-000-6597 Food Assitance			15,000	15,000	
8902-000-6976 Building Fund	29,823				
Total Other	100,614	143,685	100,000	105,959	6.0%
Total Expenditures	293,951	329,074	306,288	309,047	0.9%
Revenues over (Expenses)	10,130	16,719	57,856	61,960	
TRANSFERS OUT					
8902-000-6973 VAC Vehicle Insurance		0	3,600	571	
8902-000-6985 To FICA	10,810	11,805	12,285	12,285	
8902-000-6986 To Dental/Medical Insurance	19,551	19,059	22,500	25,000	
8902-000-6987 To IMRF	13,071	13,250	17,649	18,070	
8902-000-6988 To Unemployment Insurance			3,000	3,000	
8902-000-6989 To Workers Comp./Liability Ins.		2,500	2,500	3,034	
8902-000-6300 Transfer to GF Loan					
Total Transfers Out	43,432	46,614	61,534	61,960	0.7%
Ending Balance	147,853	117,958	131,322	131,000	-0.2%

Community Services Block Grant Revolving Loan Fund

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...

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	40,342	21,213	28,448	19,500	-31.5%
REVENUE					
2501-000-1320 Receipts	0	9,095	5,000	3,500	
2501-000-1135 Interest Earned	1,016	83	250	100	
2501-000-1485 ILL. Ventures Receipts	1,168	0	500	0	
Loan 1 - Alford Interest	6	400	0	0	
Loan 2 - Vandeberg Interest	0	0	0	0	
Loan 3 - Grove & Sons Interest	28	2,142	0	0	
Total Revenue	2,218	11,720	5,750	3,600	-37.4%
CONTRACTUAL					
2502-000-6203 Dues	0	0	100	100	
Total Contractual	0	0	100	100	
OTHER					
2502-000-6820 Loan Administration	0	0	500	500	
2502-000-6821 Loans	0	0	14,000	3,000	
2502-000-6822 Capital Purchases - Vehicle	21,346			0	
Total Other	21,346	0	14,500	3,500	
Total Expenditure	21,346	0	14,600	3,600	-75.3%
Revenue over/(under) Expenditure	(19,128)	11,720	(8,850)	0	
TRANSFERS IN					
2501-000-1486 Fund transfer from HHS	0	0	0	0	
Total Transfers In	0	0	0	0	
Ending Balance	21,214	32,933	19,598	19,500	-0.5%

PBZ Hearing Officer Fund

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009
Beginning Balance	(1,247)	(1,846)
REVENUE		
3601-000-1320 Special Use Hearing Code	0	
3601-000-1325 Code Compliance Fees	0	
Fees	2,800	2,800
Total Revenue	2,800	2,800
PERSONNEL		
3602-000-6101 Code/SU Hearing Officer	3,325	2,625
3602-000-6109 Reporter	74	9
Total Expenditure	3,399	2,634
Revenue over/(under) Expenditure	(599)	166
Ending Balance	(1,846)	(1,680)

THIS FUND
 HAS BEEN
 CLOSED AND
 ACTIVITY
 TRANSFERRED
 TO THE
 PBZ FUND

Tax Sale Automation Fund

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	26,770	27,131	28,000	40,000	43%
REVENUE					
5301-000-1320 Tax Sale Fees	24,190	26,020	15,000	20,500	
Total Revenue	24,190	26,020	15,000	20,500	37%
PERSONNEL					
5302-000-6101 Salaries	13,092	8,561	14,000	12,000	
Total Personnel	13,092	8,561	14,000	12,000	-14%
OTHER					
5302-000-6650 Expenditures	10,736	0	15,000	18,000	
Total Expenditure	23,828	8,561	29,000	30,000	3%
Revenue over/(under) Expenditure	362	17,459	(14,000)	(9,500)	
TRANSFERS OUT					
Transfer to IMRF/SS Fund					
Total Transfer Out	0	0	0	0	
Ending Balance	27,132	44,590	14,000	30,500	118%

Indemnity Fund

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	72,767	103,467	115,000	135,000	17.4%
REVENUE					
5401-000-1320 Tax Sale Fees	30,780	34,440	20,000	25,000	
5401-000-1325 Miscellaneous Income	0				
Total Revenue	30,780	34,440	20,000	25,000	25.0%
OTHER					
5401-000-6650 Expenditures	80	0	0	0	
Total Expenditure	80	0	0	0	
Revenue over/(under) Expenditure	30,700	34,440	20,000	25,000	
TRANSFERS OUT					
5401-000-6300 Transfer to General Fund	0		0	0	
Total Transfers Out	0	0	0	0	
Ending Balance	103,467	137,907	135,000	160,000	18.5%

Sale In Error Interest Fund

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.

ACCOUNT & DESCRIPTION		ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance		111,960	192,340	130,000	100,000	-23.1%
REVENUE						
8201-000-1320	Tax Sale Fees	92,340	110,534	60,000	75,000	
	Total Revenue	92,340	110,534	60,000	75,000	25.0%
OTHER						
8202-000-6650	Expenditures	11,960	20,466	5,000	5,000	
	Total Expenditure	11,960	20,466	5,000	5,000	0.0%
Revenue over/(under) Expenditure		80,380	90,068	55,000	70,000	
TRANSFERS OUT						
8202-000-6300	Transfer to GF		79,088		65,000	
	Total Transfers Out	0	79,088	0	65,000	
Ending Balance		192,340	203,320	185,000	105,000	-43.2%

Transportation Sales Tax Fund

Fund Description

- In 2006, 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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	797,251	1,351,689	10,000	1,400,000	13900.0%
REVENUE					
1901-000-1135 Interest Income	7,422	8,432	10,000	10,000	
1901-000-1320 Transportation Sales Tax	4,468,596	4,164,421	4,000,000	4,000,000	
1901-000-1325 Other Income		228,495			
Total Revenue	4,476,018	4,401,348	4,010,000	4,010,000	0.0%
CAPITAL					
1902-000-6740 Road and Bridge Construction	2,971,842	3,014,032	3,000,000	3,000,000	
1902-000-6741 Land Acquisition	11,167	393,526	600,000	1,000,000	66.7%
Total Capital	2,983,009	3,407,558	3,600,000	4,000,000	11.1%
OTHER					
1902-000-6742 Engineering Fees	938,571	387,027	250,000	300,000	
Total Other	938,571	387,027	250,000	300,000	20.0%
Total Expenditure	3,921,580	3,794,585	3,850,000	4,300,000	11.7%
Revenue over/(under) Expenditure	554,438	606,763	160,000	(290,000)	-281.3%
Ending Balance	1,351,689	1,958,452	170,000	1,110,000	552.9%

County Motor Fuel Tax Fund (State Transfer)

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	1,698,362	1,074,454	970,000	660,000	-32.0%
REVENUE					
1501-000-1135 Interest Income	27,655	6,554	10,000	10,000	0.0%
1501-000-1385 Orchard Road Grants					
1501-000-1386 County Consolidated Program	186,761	186,761	183,000	186,761	2.1%
1501-000-1387 Allotments	1,263,287	1,580,442	1,300,000	1,500,000	15.4%
1501-000-1388 State Compensation Program	0	0			
Total Revenue	1,477,703	1,773,757	1,493,000	1,696,761	13.6%
CAPITAL					
1502-000-6760 Orchard Road					
1502-000-6761 Road Construction & Maint.	2,101,611	1,000,000	2,000,000	2,000,000	
Total Capital	2,101,611	1,000,000	2,000,000	2,000,000	0.0%
Total Expenditure	2,101,611	1,000,000	2,000,000	2,000,000	0.0%
Revenue over/(under) Expenditure	(623,908)	773,757	(507,000)	(303,239)	
Ending Balance	1,074,454	1,848,211	463,000	356,761	-22.9%

County Highway Restricted Fund

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	187,000	429,000	400,000	340,000	-15.00%
REVENUE					
1801-000-1320 Revenues	242,000	162,580	10,000	10,000	
Total Revenue	242,000	162,580	10,000	10,000	0.00%
CONTRACTUAL					
1802-000-6650 Expenditures	0	166,237	100,000	0	
Total Other	0	166,237	100,000	0	
Total Expenditure	0	166,237	100,000	0	-100.00%
Revenue over/(under) Expenditure	242,000	(3,657)	(90,000)	10,000	
Ending Balance	429,000	425,343	310,000	350,000	12.90%

Township Bridge Fund

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	142,419	40,923	0	20	
REVENUE					
1701-000-1320 Receipts	14,552	181,271	0	0	
1701-000-1135 Interest Earned	2,653	152			
Total Revenue	17,205	181,423	0	0	
EXPENDITURES					
1702-000-6650 Miscellaneous Expenditures	0		0	0	
Total Expenditure	0	0	0	0	
Revenue over/(under) Expenditure	17,205	181,423	0	0	
TRANSFERS IN					
1701-000-6701 Transfer from County Bridge			0	0	
Total Transfers In	0	0	0	0	
TRANSFERS OUT					
1702-000-6701 Transfer to County Bridge	118,701	203,491	0	0	
Total Transfers Out	118,701	203,491	0	0	
Ending Balance	40,923	18,855	0	20	

Animal Control Fund

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.

Authorized Full Time Staff (annual):

2008	2009	2010	2011
2	2	2	1

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	31,364	39,366	48,600	8,000	-84%
REVENUE					
3501-000-1320 Rabies Tags Sold	162,750	162,920	165,000	125,000	
3501-000-1325 Fines & Fees	42,849	38,870	40,000	35,000	
3501-000-1335 Donations	8,161	5,893	5,000	1,500	
3501-000-1340 Misc. Revenue					
3501-000-1330 General Revenue Transfer					
Total Revenue	213,760	207,683	210,000	161,500	-23%
PERSONNEL					
3502-000-6101 Warden	33,927	35,632	36,342	37,068	
3502-000-6102 Assistant Warden	26,672	27,958	28,591		
3502-000-6103 Other	46,826	49,503	49,500	45,386	
3502-000-6104 Administrator	4,000	4,800	4,800	4,800	
Total Personnel	111,425	117,893	119,233	87,254	-27%
CONTRACTUAL					
3502-000-6206 Training & Conferences	772	2,674	2,000	1,500	
3502-000-6207 Cellular Phones	1,180	1,017	1,200	1,050	
3502-000-6217 Vehicle Maintenance	3,046	2,167	4,000	3,000	
3502-000-6219 Printing/Publications					
3502-000-6892 Copier Maintenance					
3502-000-6894 Volunteers/Public Relations	808	242	900	600	
3502-000-6895 Neuter/Spay Fees	800	320	600	400	
3502-000-6897 Transportation/Board & Care	12,592	14,616	15,000	15,000	
3502-000-6900 Observation/Disposal	971	1,095	1,000	1,200	
Total Contractual	20,169	22,131	24,700	22,750	-8%

Animal Control Fund

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% Change In Budget
COMMODITIES					
3502-000-6200 Supplies	3,049	3,193	5,000	3,600	
3502-000-6201 Postage	671	759	700	775	
3502-000-6369 Uniforms	439	473	400		
3502-000-6891 Copier Supplies					
3502-000-6896 Rabies Tags	2,601	1,920	1,800	2,000	
3502-000-6901 Microchips	1,000	1,455	1,500	1,550	
3502-000-6890 Water					
Total Commodities	7,760	7,800	9,400	7,925	-16%
CAPITAL					
3502-000-6216 Equipment	833	448	1,800	800	
3502-000-6898 Kennel Expenditures	7,906				
3502-000-9999 Capital Expenditures	811	15,345	15,000	5,000	
Total Capital	9,550	15,793	16,800	5,800	-65%
Total Expenditure	148,904	163,617	170,133	123,729	-27%
Revenue over/(under) Expenditure	64,856	44,066	39,867	37,771	
TRANSFERS OUT					
3502-000-6300 Transfer to General Fund	25,000	25,000	25,000	17,769	
3502-000-6305 Transfer to IMRF/SS	16,855	16,850	20,350	16,000	
3502-000-6310 Transfer to AC Building Fund	15,000	25,000	25,000		
Total Transfers Out	56,855	66,850	70,350	33,769	-52%
Ending Balance	39,365	16,582	18,117	12,002	-34%

County Animal Population Control Fund

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	18,463	26,614	8,000	8,000	0.0%
REVENUE					
8701-000-1320 Fees Collected: Intact Registration	22,780	19,862	15,000	20,000	
Total Revenue	22,780	19,862	15,000	20,000	33.3%
CONTRACTUAL					
8702-0000-6650 Spay/Neuter Adopted Dogs/Cats	14,629	18,363	15,000	18,000	
Total Expenditure	14,629	18,363	15,000	18,000	20.0%
Revenue over/(under) Expenditure	8,151	1,499	0	2,000	
Ending Balance	26,614	28,113	8,000	10,000	25.0%

State Pet Population Fund

Fund Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	2,810	3,570	1,500	5,000	233.3%
REVENUE					
8601-000-1320 Fees Collected: Running at Large Fee	760	820	2,000	800	
8601-000-1325 Dangerous Dog Fee					
8601-000-1330 Vicious Dog Fee					
Total Revenue	760	820	2,000	800	-60.0%
EXPENDITURE					
8602-000-6650 Remittance to State	0	-	1,500		
Total Expenditure	0	-	1,500	-	-100.0%
Revenue over/(under) Expenditure	760	820	500	800	
Ending Balance	<u>3,570</u>	<u>4,390</u>	<u>2,000</u>	<u>5,800</u>	190.0%

Recorder Document Storage Fund

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	503,129	527,843	600,000	550,000	-8.3%
REVENUE					
3801-000-1320 Doc Storage Fund	253,789	259,397	237,500	204,250	
Total Revenue	253,789	259,397	237,500	204,250	-14.0%
PERSONNEL					
3802-000-6102 Salaries	25,404	26,298	116,674	101,708	
Total Personnel	25,404	26,298	116,674	101,708	-12.8%
OTHER					
3802-000-6650 Expenses & Capital	203,670	144,425	170,000	100,000	
3802-000-6910 Cost Study					
Total Other	203,670	144,425	170,000	100,000	-41.2%
Total Expenditure	229,074	170,723	286,674	201,708	-29.6%
Revenue over/(under) Expenditure	24,715	88,674	-49,174	2,542	
Ending Balance	527,844	616,517	550,826	552,542	0.3%

Rental Housing Support Program Fund

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	0	0	0	0	
REVENUE					
8101-000-1320 Revenues	237,663	230,895	225,000	193,500	
Total Revenue	237,663	230,895	225,000	193,500	-14.0%
OTHER					
8102-000-6650 Remittance to State	237,663	230,895	225,000	193,500	
Total Other	237,663	230,895	225,000	193,500	
Total Expenditure	237,663	230,895	225,000	193,500	-14.0%
Revenue over/(under) Expenditure	0	0	0	0	
Ending Balance	0	0	0	0	

Circuit Clerk Document Storage Fund

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...

		2008	2009	2010	2011		
Full Time Staff paid from fund (annual):		1.5	1.5	3	3		
ACCOUNT & DESCRIPTION		ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	%	CHANGE IN BUDGET
Beginning Balance		462,496	586,924	495,000	694,802	40.4%	
REVENUE							
4401-000-1320	Fees Collected	209,432	250,901	205,000	250,000		
4401-000-1325	Miscellaneous						
	Total Revenue	209,432	250,901	205,000	250,000	22.0%	
PERSONNEL							
4402-000-6101	Salaries	52,740	62,201	93,975	133,871		
	Total Personnel	52,740	62,201	93,975	133,871	42.5%	
CONTRACTUAL							
4402-000-6650	Document Storage	32,264	160,807	60,000	35,000		
	Total Other	32,264	160,807	60,000	35,000		
	Total Expenditure	85,004	223,008	153,975	168,871	9.7%	
	Revenue over/(under) Expenditure	124,428	27,893	51,025	81,129		
	Ending Balance	586,924	614,817	546,025	775,931	42.1%	

Court Automation Fund

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

		2008	2009	2010	2011		
Full Time Staff paid from fund (annual):		0.5	2.5	2	2		
ACCOUNT & DESCRIPTION		ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET	
Beginning Balance		444,111	597,884	595,000	698,924	17.5%	
REVENUE							
4501-000-1320	Fees Collected	216,356	254,944	205,000	250,000		
4501-000-1325	Court Automation	0					
Total Revenue		216,356	254,944	205,000	250,000	22.0%	
PERSONNEL							
4502-000-6101	Salaries	30,816	76,129	77,100	113,773	47.6%	
Total Personnel		30,816	76,129	77,100	113,773		
CONTRACTUAL							
4502-000-6650	Court Automation Exp.	31,767	59,570	325,000	110,000		
Total Other		31,767	59,570	325,000	110,000		
Total Expenditure		62,583	135,699	402,100	223,773	-44.3%	
Revenue over/(under) Expenditure		153,773	119,245	(197,100)	26,227		
Ending Balance		597,884	717,129	397,900	725,151	82.2%	

Child Support Collection Fund

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.

		2008 2	2009 1	2010 1	2011 1	
Full Time Staff paid from fund (annual):						
ACCOUNT & DESCRIPTION		ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance		107,293	140,140	148,768	161,374	8.5%
REVENUE						
4601-000-1320	Fees Collected	53,106	46,030	41,000	41,000	
4601-000-1325	IL State Reimbursement	7,101	5,947	5,500	5,500	
	Total Revenue	60,207	51,977	46,500	46,500	
PERSONNEL						
4602-000-6101	Salaries	20,976	21,296	21,986	23,143	
	Total Personnel	20,976	21,296	21,986	23,143	5.3%
CONTRACTUAL						
4602-000-6216	Equipment Maintenance	2,500		4,500	6,000	
	Total Contractual	2,500		4,500	6,000	33.3%
COMMODITIES						
4602-000-6200	Office Supplies	72	813	100	1,000	
4602-000-6201	Postage	969	1,064	2,000	3,000	
4602-000-6231	Computer Supplies				200	
	Total Commodities	1,041	1,877	2,100	4,200	100.0%
OTHER						
4602-000-6650	Miscellaneous	2,843	8,745	5,000	5,000	
	Total Other	2,843	8,745	5,000	5,000	
	Total Expenditure	27,360	31,918	33,586	38,343	14.2%
Revenue over/(under) Expenditure		32,847	20,059	12,914	8,157	
Ending Balance		140,140	160,199	161,682	169,531	4.9%

Circuit Clerk Operation/Administration Fund

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance		30,352	40,345	53,845	
REVENUE					
9001-000-1320 Fees Collected	30,352	15,350	14,000	15,000	
Total Revenue	30,352	15,350	14,000	15,000	7.1%
OTHER					
9002-000 - 6101 Salaries				37,536	
9002-000-6650 Expenses		670			
Total Other	0	670	0	37,536	
Total Expenditure	0	670	0	37,536	
Revenue over/(under) Expenditure	30,352	14,680	14,000	(22,536)	
Ending Balance	30,352	45,032	54,345	31,309	-42.4%

Sheriff Prevention of Alcohol/Criminal Violence Fund

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	5,356	4,000	6,500	16,000	146.2%
REVENUE					
3901-000-1320 Fines	8,631	10,000	12,000	7,500	
Total Revenue	8,631	10,000	12,000	7,500	-37.5%
CAPITAL					
3902-000-6650 Law Enforcement Equipment	6,031	10,000	12,000	12,000	
Total Capital	6,031	10,000	12,000	12,000	
Total Expenditure	6,031	10,000	12,000	12,000	0.0%
Revenue over/(under) Expenditure	2,600	0	0	(4,500)	
Ending Balance	7,956	4,000	6,500	11,500	76.9%

Drug Abuse Revenue Fund

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	72,120	64,494	49,000	69,500	41.8%
REVENUE					
4001-000-1320 Circuit Clerk Fines	32,710	21,386	27,000	20,700	
4001-000-1325 Sheriff Drug Forfeitures	12,521	9,800	12,000	12,000	
Total Revenue	45,231	31,186	39,000	32,700	-16.2%
CONTRACTUAL					
4002-000-6650 Drug Abuse Prevention	52,857	42,584	45,000	45,000	
Total Other	52,857	42,584	45,000	45,000	
Total Expenditure	52,857	42,584	45,000	45,000	0.0%
Revenue over/(under) Expenditure	(7,626)	(11,398)	(6,000)	(12,300)	
Ending Balance	64,494	53,096	43,000	57,200	33.0%

Sheriff's Vehicle Fund (Statutory)

Description

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

Legal Status

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

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

ACCOUNT & DESCRIPTION		ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance		19,595	30,210	43,000	26,100	-39.3%
REVENUE						
9101-000-1320	Fines	30,095	38,292	33,600	26,400	
	Total Revenue	30,095	38,292	33,600	26,400	-21.4%
CAPITAL						
9102-000-6650	Vehicles	19,480	11,767	20,000	20,000	
	Total Capital	19,480	11,767	20,000	20,000	0.0%
	Total Expenditure	19,480	11,767	20,000	20,000	
Revenue over/(under) Expenditure		10,615	26,525	13,600	6,400	
Ending Balance		30,210	56,735	56,600	32,500	-42.6%

State's Attorney Drug Enforcement Fund

Description

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

Legal Status

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

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

ACCOUNT & DESCRIPTION		ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance		18,420	19,583	18,960	22,360	17.9%
REVENUE						
5001-000-1320	Fines & Forfeitures	1,163	2,303	500	500	
	Total Revenue	1,163	2,303	500	500	0.0%
OTHER						
5002-000-6650	Drug Abuse Prevention	0	849	1,000	1,000	
	Total Other	0	849	1,000	1,000	
	Total Expenditure	0	849	1,000	1,000	0.0%
Revenue over/(under) Expenditure		1,163	1,454	(500)	(500)	
Ending Balance		19,583	21,037	18,460	21,860	18.4%

Law Library Fund

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	231,875	242,335	250,000	276,000	10.4%
REVENUE					
4301-000-1320 Law Library Fees	61,464	79,885	65,000	85,000	
Total Revenue	61,464	79,885	65,000	85,000	30.8%
PERSONNEL					
4302-000-6101 Law Librarian	0		6,300	0	
Total Personnel	0	0	6,300	0	
CONTRACTUAL					
4302-000-7005 SAO Westlaw online	9,847	9,040	11,500	31,500	
4302-000-7006 Public Def. Westlaw online	6,486	6,466	6,930	0	
4302-000-7007 Judges Westlaw online	9,420	11,066	11,400	0	
4302-000-7008 Law Lib. Books/ Subscriptions	25,250	28,172	25,000	25,750	
Total Contractual	51,003	54,744	54,830	57,250	4.4%
Total Expenditure	51,003	54,744	61,130	57,250	-6.3%
Revenue over/(under) Expenditure	10,461				
Ending Balance	242,336	267,476	253,870	303,750	19.6%

Probation Services Fund

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	702,944	782,329	876,861	861,310	-1.8%
REVENUE					
4801-000-1320 Circuit Clerk Fees	157,380	151,816	155,000	160,000	
4801-000-1520 Domestic Violence	21,676	8,846	7,000	19,378	
4801-000-1521 GPS Monitoring Program	15,878	16,196	17,000	10,381	
4801-000-1522 Underage Drinking Program	6,855	6,314	7,000	6,375	
4801-000-1526 Drug Testing Revenue	152	412	200	509	
Total Revenue	201,941	183,584	186,200	196,644	5.6%
CONTRACTUAL					
4802-000-6206 Training	6,676	8,312	12,000	12,000	
4802-000-6215 Contractual Services	26,640	13,678	129,500	201,500	55.6%
4802-000-6915 Drug Testing	15,044	14,013	25,000	20,000	
4802-000-6916 GPS Monitoring Program	12,597	15,872	50,000	30,000	
4802-000-6917 O/P Risk Assessment	0		6,250	6,250	
4802-000-6203 Dues/Memberships	0		0	1,500	
Total Contractual	60,957	51,875	222,750	271,250	21.8%
CAPITAL					
4802-000-6216 Equipment	29,640	5,866	85,000	20,500	-75.9%
4802-000-6231 Software	17,917	4,695	10,000	8,000	
Total Capital	47,557	10,561	95,000	28,500	-70.0%
Total Expenditure	108,514	62,436	317,750	299,750	-5.7%
Revenue over/(under) Expenditure	93,427	121,148	(131,550)	(103,106)	
TRANSFERS IN					
4801-000-1524 Mental Health Transfer	5,958	4,991	400	0	
Total Transfers In	5,958	4,991	400	0	
TRANSFERS OUT					
4802-000-6300 Transfer to General Fund	20,000	20,000	30,000	30,000	
Total Transfers Out	20,000	20,000	30,000	30,000	
Ending Balance	782,329	888,468	715,711	728,204	1.7%

Court Security Fund

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	476,029	540,035	539,816	560,000	3.7%
REVENUE					
4201-000-1320 Circuit Clerk Fees	342,364	365,948	350,000	360,000	
Total Revenue	342,364	365,948	350,000	360,000	2.9%
PERSONNEL					
4202-000-6101 Court Security Officers					
4202-000-6106 Salaries - Overtime	38,022	54,145	50,000	25,000	
Total Personnel	38,022	54,145	50,000	25,000	-50.0%
OTHER					
4202-000-6650 Expenditures	15,336	67,095	65,000	65,000	
Total Other	15,336	67,095	65,000	65,000	0.0%
Total Expenditure	53,358	121,240	115,000	90,000	-21.7%
Revenues over/(under) Expenses	289,006	244,708	235,000	270,000	
TRANSFERS OUT					
4202-000-6300 Transfer to Gen Fund	225,000	250,000	250,000	375,000	
4202-000-6308 Transfer to CH Project Fund			75,944		
Total Transfers Out	225,000	250,000	325,944	375,000	15.1%
Ending Balance	540,035	534,743	448,872	455,000	1.4%

Kendall Area Transit Fund

Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance		39,965	120,390	114,399	-5.0%
REVENUE					
5501-000-1575 IL DOAP (Downstate Operating Asst. Program)		64,745		47,280	
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		165,659			
5501-000-1580 Municipal Contributions		21,628		107,528	
5501-000-1581 Agency Contributions					
5501-000-1582 IDOT Section 5311 Program				96,840	
5501-000-1135 Interest Income		165			
Total Revenue	0	252,197	0	251,648	
CONTRACTUAL					
5502-000-7050 DVAC (DeKalb Voluntary Action Center)		15,522		296,648	
5502-000-6216 Vehicle Maintenance					
Total Contractual	0	15,522	0	296,648	
CAPITAL					
5502-000-6252 Vehicles		207,899		2,000	
5502-000-6208 Equipment					
5502-000-6253 Facilities					
Total Capital	0	207,899	0	2,000	
Total Expenditure	0	223,421	0	298,648	
Revenue over/(under) Expenditure	0	28,776	0	(47,000)	
TRANSFERS IN					
5501-000-1305 Transfer from Senior Services Levy		58,000	25,500	25,500	
5501-000-1300 Transfer from General Fund		21,500	25,500	25,500	
Total Transfers In	0	79,500	51,000	51,000	
TRANSFERS OUT					
5502-000-6310 Transfer to Liability Insurance Fund					
Total Transfers Out	0	0	0	0	
Ending Balance	0	148,241	171,390	118,399	-30.9%

Economic Development Fund

Fund Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	6,320	5,695	2,590	5,413	109.0%
REVENUE					
0201-000-1350 Municipal Contribution	_____	_____	_____		
Total Revenue					
CONTRACTUAL					
0202-000-6203 Dues/Memberships	4,505	1,500	4,500	5,000	
0202-000-6204 Conferences	120	60	200		
Total Contractual	4,625	1,560	4,700	5,000	6.4%
COMMODITIES					
0202-000-6205 Mileage	_____	107	100	100	
Total Commodities		107	100	100	
Total Expenditure	4,625	1,667	4,800	5,100	6.3%
Revenue over/(under) Expenditure	(4,625)	(1,667)	(4,800)	(5,100)	
TRANSFERS IN					
0201-000-1351 REDC Transfer	4,000	5,000	_____		
Total Transfers In	4,000	5,000			
Ending Balance	5,695	9,028	(2,210)	313	-114.2%

Restricted Economic Development Revolving Loan Fund

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).

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	2,642,351	2,704,388	1,869,672	1,919,278	2.7%
REVENUE					
0301-000-1135 Interest Income	59,993	19,466	23,000	14,000	
0301-000-1358 Humidors by AROL	1,000	0			
0301-000-1357 WB Holdings		30,938	33,750	65,924	
0301-000-1359 The Custard Cup	5,045	4,546	12,800	12,800	
Total Revenue	66,038	54,950	69,550	92,724	33.3%
OTHER					
0302-000-6640 Approved Program Loans	750,000			1,000,000	
0302-000-6645 Uncollectible Loan Expense		67,487			
Total Other	750,000	67,487	0	1,000,000	
Total Expenditure	750,000	67,487	0	1,000,000	
Revenue over/(under) Expenditure	(683,962)	(12,537)	69,550	(907,276)	
TRANSFERS OUT					
0302-000-6310 EDC Fund Transfer	4,000	5,000	4,000		
0302-000-6643 General Fund Transfer					
Total Transfers Out	4,000	5,000	4,000	0	-100.0%
TRANSFERS IN					
0302-000-xxxx Loan Due	750,000				
Total Transfers In	750,000	0	0	0	
Ending Balance	2,704,388	2,686,851	1,935,222	1,012,002	-47.7%

KenCom

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>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Full Time				
Director	1	1	1	1
Asst. Director	1	1	1	1
Supervisor	3	3	3	3
Telecommunicator	21	21	17	17
Total	26	26	22	22

KenCom

Account #	Description	Budget 2011	% Change in Budget
Beginning Balance			
REVENUE			
3301-000-xxxx	ETSB Contribution		
3301-000-xxxx	Oswego PD		
3301-000-xxxx	Plano PD		
3301-000-xxxx	Yorkville PD		
3301-000-xxxx	Bristol Kendall FD		
3301-000-xxxx	Lisbon Seward FD		
3301-000-xxxx	Little Rock Fox FD		
3301-000-xxxx	Newark FD		
3301-000-xxxx	Oswego FD		
3301-000-xxxx	Sandwich FD		
	Total Revenue	-	
PERSONNEL			
3302-000-6101	Director	92,574	
3302-000-6105	Assistant Director	68,339	
3302-000-6102	Supervisors	173,598	
3302-000-6103	Operators	834,535	
3302-000-6106	Overtime	96,000	
3302-000-6110	Holiday Pay	60,000	
3302-000-6114	Salaries - Training	9,200	
	Total Personnel	1,334,246	
CONTRACTUAL			
3302-000-6202	Books/Subscriptions	200	
3302-000-6203	Dues/Memberships	1,500	
3302-000-6204	Conferences	2,500	
3302-000-6206	Training	6,000	
3302-000-6216	Equipment Maintenance	6,000	
3302-000-6219	Printing/Publications	1,250	
3302-000-6227	Telephone	2,500	
3302-000-6236	Equipment Rental		
3302-000-6600	Weather/Satellite Rental		
3302-000-6601	Radio Lines	54,000	
3302-000-6109	Recorder	750	
	Total Contractual	74,700	
COMMODITIES			
3302-000-6200	Office Supplies	3,000	
3302-000-6201	Postage	350	
3302-000-6205	Mileage	2,000	
	Total Commodities	5,350	
OTHER			
3302-000-6602	Leads/Livescan/Alerts	18,000	
3302-000-6603	Employee Screening	1,000	
	Total Other	19,000	
	Total Expenditure	1,433,296	
	Revenue over/(under) Expenditure	(1,433,296)	
TRANSFERS IN			
3301-000-1300	Transfer from Kendall County: Base	1,857,819	
	Total Transfers In	1,857,819	
TRANSFERS OUT			
3302-000-6300	Transfer to GF	194,637	
3302-000-6305	Transfer to IMRF & SS	220,950	
3302-000-6309	Transfer to Liability Insurance	8,936	
	Total Transfers Out	424,523	
	Ending Balance	0	

Animal Control Building Fund

Fund Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	30,000	45,000	70,000	75,000	7.1%
CAPITAL					
3402-000-6650 Building Improvements	0	0	0	0	
Total Capital	0	0	0	0	
Total Expenditure	0	0	0	0	
Revenue over/(under) Expenditure	0	0	0	0	
TRANSFERS IN					
3401-000-1305 Transfer from Animal Control Fund	15,000	25,000	25,000	0	
Total Transfers In	15,000	25,000	25,000	0	-100.0%
Ending Balance	45,000	70,000	95,000	75,000	-21.1%

Capital Improvement Fund

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	572,465	747,464	859,465	1,036,465	20.6%
REVENUE					
0401-000-1325 Other Revenue	_____	435	_____		
Total Revenue	0	435	0	0	
CAPITAL					
0402-000-6650 Expenditures	_____	240,000	350,000	350,000	
Total Expenditure	0	240,000	350,000	350,000	0.0%
Revenue over/(under) Expenditure	0	(239,565)	(350,000)	(350,000)	
TRANSFERS IN					
0401-000-1310 Transfer from Gen Fund	_____	352,000	175,000	150,000	
Total Transfers In	175,000	352,000	175,000	150,000	
Ending Balance	747,465	859,899	684,465	836,465	22.2%

Public Safety Capital Improvement Fund

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	256,957	631,957	831,957	1,131,957	
CAPITAL					
7502-000-6650 Expenditures					
Total Expenditure	0	0	0	0	
Revenue over/(under) Expenditure	0	0	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		200,000	300,000	300,000	
Total Transfers In	375,000	200,000	300,000	300,000	0.0%
Ending Balance	631,957	831,957	1,131,957	1,431,957	26.5%

Courthouse Restoration Fund

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	27,091	7,367	3,732	1,195	-68.0%
REVENUE					
8501-000-1320 Fed. National Park Grant State Illinois First Grant Revenue				5,000	
Total Revenue	0	0	0	5,000	
CAPITAL					
8502-000-6650 Restoration Expenses	19,724	4,285	3,732	1,000	
Total Capital	19,724	4,285	3,732	1,000	
Total Expenditure	19,724	4,285	3,732	1,000	-73.2%
Revenue over/(under) Expenditure	(19,724)	(4,285)	(3,732)	4,000	
TRANSFERS IN					
0101-000 Transfer from General Fund					
Total Transfers In	0	0	0	0	
TRANSFERS OUT					
0102-000 Transfer to Gen Fund					
Total Transfers Out	0	0	0	0	
Ending Balance	7,367	3,082	0	5,195	

Jail Addition Construction Fund - Bond Proceeds

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	201,820	121,225	80,000	30,000	-62.5%
REVENUE					
5701-000-1135 Interest Income	3,795	604	200	30	
5701-000-1515 Project Fund Deposit					
Total Revenue	3,795	604	200	30	
CAPITAL					
5702-000-6850 Project Fund Expense	84,389	77,459	80,200	30,030	
Total Other	84,389	77,459	80,200	30,030	-0.63
Total Expenditure	84,389	77,459	80,200	30,030	-62.6%
Revenue over/(under) Expenditure	(80,594)	(76,855)	(80,000)	(30,000)	
Ending Balance	121,226	44,370	0	0	

Courthouse Expansion Construction Fund - Bond Proceeds

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	9,702,448	9,245,751	3,000,000	90,000	-97.0%
REVENUE					
9701-000-1135 Interest Income	220,193	57,640	4,000		
9701-000-1515 Proj. Fund Dep. 2007A &B					
9701-000-1516 Proj. Fund Dep. 2008	10,000,000				
9701-000-1517 Proj. Fund Dep. 2009		10,000,000			
9701-000-1570 Insurance	144,099	67,372			
9701-000-1325 Miscellaneous	8,300				
Total Revenue	10,372,592	10,125,012	4,000	0	-100.0%
CAPITAL					
9702-000-6850 Project Fund Expenses					
9702-000-7020 Architect Fees	557,114	182,787	45,600		
9702-000-7021 Engineering Fees					
9702-000-7022 Testing Fees					
9702-000-7023 Furnishings & Equipment				45,000	
9702-000-7024 Construction Fees	10,266,640	15,693,377	3,173,000	45,000	
9702-000-7025 Discount on Bond Issuance	5,535	80,000			
Total Expenditure	10,829,289	15,956,164	3,218,600	90,000	-97.2%
Revenue over/(under) Expenditure	(456,697)	(5,831,152)	(3,214,600)	(90,000)	
Ending Balance	9,245,751	3,414,599	-214,600	0	-100.0%

Building Fund

Fund Description

This fund is established to capture revenue and expenditure related to construction and/or renovation of Kendall County buildings.

Current Projects

1. Construction of Salt Storage Facility at the northeast corner of Highway Department property located at 6780 Route 47 in Yorkville.
2. Construction of Equipment Storage Building on south side of Highway Department property located at 6780 Route 47 in Yorkville.

Project 1 (Salt Storage) Financing:

FY10	170,250	Township & Municipality Contribution
FY11	141,000	Township & Municipality Contribution
FY12-13	75,000	Township & Municipality Contribution
FY11-17	313,750	Highway Fund Transfers: \$38,600 increments for 9 years
	700,000	

Project 2 (Storage Building) Financing:

FY11-17	500,000	Highway Fund Transfers: \$61,400 increments for 9 years
	500,000	

ACCOUNT & DESCRIPTION	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% CHANGE IN BUDGET
Beginning Balance	0	1,000,000	9,000	-99.1%
REVENUE				
2601-000-1135 Interest Income				
2601-000-1320 Miscellaneous Income				
2601-000-1325 Other Contributions		60,000	60,000	
2601-000-1350 Township & Municipality Contribution		225,000	81,000	
2601-000-1545 Rental Income				
Total Revenue	0	285,000	141,000	-50.5%
EXPENDITURE				
2602-000-7100 A & E Fees Salt Storage		50,000		
2602-000-7101 A & E Fees Storage Bldg		50,000		
2602-000-7102 Construction Costs Salt Storage		450,000		
2602-000-7103 Construction Costs Storage Bldg		450,000		
2602-000-7104 Demolition Costs Storage Bldg		60,000		
Total Expenditure	0	1,060,000	0	-100.0%
Revenue over/(under) Expenditure		(775,000)	141,000	
TRANSFERS IN				
2601-000-1300 Transfer from General Fund	1,000,000	0	0	
2601-000-1315 Transfer from Highway Fund			100,000	
Total Transfers In	1,000,000	0	100,000	
Ending Balance	1,000,000	225,000	250,000	11.1%

General Fund Special Reserve Fund

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% Change In Budget
Beginning Balance	600,000	950,000	1,450,000	1,500,000	3.4%
OTHER					
7602-000-6650 Expenditures	0	0	0	0	
Total Other	0	0	0	0	
Total Expenditure	0	0	0	0	
Revenue over/(under) Expenditure	0	0	0	0	
TRANSFERS IN					
7601-000-1300 General Fund Transfer	350,000	500,000	50,000	50,000	
Total Transfers In	350,000	500,000	50,000	50,000	0.0%
Ending Balance	950,000	1,450,000	1,500,000	1,550,000	

Debt Service Sources

	Sources		
	Public Safety Sales Tax	General Fund	HHS Fund
Jail Expansion 2002A	396,513	396,513	
County Office Bldg 2002B	292,256	11,830	280,426
Courthouse 2007A	319,820	319,820	
Courthouse 2007B	-		
Courthouse 2008	481,340	200,000	
Courthouse 2009	399,148	399,148	
Total FY11 Debt Service	1,889,077	211,830	280,426

Jail Addition Debt Service Fund 2002A and 2010

\$50,000 Current Interest Bonds and \$4,778,396 Capital Appreciation Bonds refunded September 28, 2010. See Notes 1 & 2.

	\$6,998,395.50 Series 2002A G.O. Bonds, Alternate Revenue Source	\$8,625,000 Series 2010 G.O. Refunding Bonds, Alternate Revenue Source
Date of Issuance:	December 1, 2002	September 28, 2010
Date of Maturity:	December 1, 2014	December 1, 2022
Interest Rates:	3.00% - 4.375%	2.00% - 4.00%
Payable:	December 1 & June 1	December 1 & June 1
Payable At:	Amalgamated Bank	Amalgamated Bank

Debt Service Schedule

		Fiscal Year	Rate	Principal	Interest	Debt Service		
Series 2002A G.O. Bonds	Paid By Kendall County	2003			44,869	44,869		
		2004			89,738	89,738		
		2005			89,738	89,738		
		2006			89,738	89,738		
		2007	3.000	50,000	88,988	138,988		
		2008	3.250	100,000	86,613	186,613		
		2009	3.500	150,000	82,363	232,363		
		2010	3.750	210,000	75,800	285,800		
		2011	4.000	270,000	64,275	334,275		
		2012	4.250	335,000	51,756	386,756		
		2013	4.000	405,000	36,538	441,538		
		2014	4.375	650,000	14,219	664,219		
						2,170,000	814,631	2,984,631
		Series 2010 G.O. Refunding Bonds	Paid from Escrow Account	2010			52,623	52,623
2011					300,700	300,700		
2012					300,700	300,700		
Paid by Kendall County	2013				300,700	300,700		
	2014		2.000	635,000	300,700	935,700		
	2015		2.000	680,000	288,000	968,000		
	2016		2.000	900,000	274,400	1,174,400		
	2017		4.000	950,000	256,400	1,206,400		
	2018		4.000	1,025,000	218,400	1,243,400		
	2019		4.000	1,095,000	177,400	1,272,400		
2020	4.000	1,175,000	133,600	1,308,600				
2021	4.000	1,255,000	86,600	1,341,600				
2022	4.000	910,000	36,400	946,400				
				8,625,000	2,726,623	11,351,623		
Total Debt Service				10,795,000	3,541,254	14,336,254		

Notes

¹ \$50,000 of Bond Series 2002A, Year 2014 Principal was refunded. Principal reduced from \$700,000.

² Bond Series 2010 Interest to be paid from refunding escrow account until December 1, 2012.

Jail Addition Debt Service Fund 2002A and 2010

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.

- \$50,000 Current Interest Bonds and \$4,778,396 Capital Appreciation Bonds refunded September 28, 2010. See Notes 1 & 2, Page 137.

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% Change in Budget
Beginning Balance	144,811	192,947	0	1,050	
REVENUE					
5801-000-1135 Interest Income	270	562	150	150	
5801-000-1325 Capitalized Revenue					
Total Revenue	270	562	150	150	
DEBT					
5802-000-6650 Other Expenses	510	510	600	600	
5802-000-6865 Debt Service Interest	86,613	82,363	71,863	61,063	
5802-000-6870 Debt Service Principal	100,000	150,000	270,000	335,000	
Total Other	187,123	232,873	342,463	396,663	
Total Expenditure	187,123	232,873	342,463	396,663	15.8%
Revenue over/(under) Expenditure	(186,853)	(232,311)	(342,313)	(396,513)	
TRANSFERS IN					
5801-000-1310 Transfer from Public Safety	234,988	289,738	342,313	396,513	
Total Transfers In	234,988	289,738	342,313	396,513	
Ending Balance	192,946	250,374	1	1,051	

County Building Debt Service Fund 2002B

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

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

Debt Service Schedule

Date	Rate	Principal	Interest	Total
2003			226,919	226,919
2004			226,919	226,919
2005	4.125%	50,000	226,919	276,919
2006	4.125%	55,000	224,856	279,856
2007	4.125%	60,000	222,588	282,588
2008	4.125%	60,000	220,113	280,113
2009	4.125%	70,000	217,638	287,638
2010	4.125%	75,000	214,750	289,750
2011	4.125%	80,000	211,656	291,656
2012	4.125%	85,000	208,356	293,356
2013	5.500%	90,000	204,850	294,850
2014	5.500%	100,000	199,900	299,900
2015	5.500%	105,000	194,400	299,400
2016	5.500%	115,000	188,625	303,625
2017	5.500%	125,000	182,300	307,300
2018	5.500%	135,000	175,425	310,425
2019	5.500%	145,000	168,000	313,000
2020	5.500%	155,000	160,025	315,025
2021	5.500%	170,000	151,500	321,500
2022	5.500%	180,000	142,150	322,150
2023	5.000%	195,000	132,250	327,250
2024	5.000%	210,000	122,500	332,500
2025	5.000%	220,000	112,000	332,000
2026	5.000%	235,000	101,000	336,000
2027	5.000%	255,000	89,250	344,250
2028	5.000%	270,000	76,500	346,500
2029	5.000%	285,000	63,000	348,000
2030	5.000%	305,000	48,750	353,750
2031	5.000%	325,000	33,500	358,500
2032	5.000%	345,000	17,250	362,250
		4,500,000	4,763,888	9,263,888

County Building Debt Service Fund 2002B

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% Change in Budget
Beginning Balance	171,731	170,186	130	700	438.5%
REVENUE					
5601-000-1135 Interest Income	130	409	150	150	
5601-000-1325 Capitalized Revenue					
5601-000-1545 HHS Rental Income	161,534	165,572	169,712	280,426	
Total Revenue	161,664	165,981	169,862	280,576	65.2%
OTHER					
5602-000-6865 Debt Service Interest	221,351	218,875	214,750	211,656	
5602-000-6870 Debt Service Principal	60,000	60,000	75,000	80,000	
5602-000-6650 Misc. Expense	510	510	600	600	
Total Other	281,861	279,385	290,350	292,256	
Total Expenditure	281,861	279,385	290,350	292,256	0.7%
Revenue over/(under) Expenditure	(120,197)	(113,404)	(120,488)	(11,680)	
TRANSFERS IN					
5601-000-1300 Transfer from Gen Fund	118,652	122,576	120,638	11,830	
Total Transfers In	118,652	122,576	120,638	11,830	
Ending Balance	170,186	179,358	280	850	203.6%

Courthouse Expansion Debt Service 2007A

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

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

Date	Rate	Principal	Interest	Debt Service
6/15/2008			105,677	105,677
12/15/2008	4.100%	1,100,000	90,580	1,190,580
6/15/2009			68,030	68,030
12/15/2009	4.100%	245,000	68,030	313,030
6/15/2010			63,008	63,008
12/15/2010	4.100%	195,000	63,008	258,008
6/15/2011			59,010	59,010
12/15/2011	4.100%	200,000	59,010	259,010
6/15/2012			54,910	54,910
12/15/2012	4.000%	180,000	54,910	234,910
6/15/2013			51,310	51,310
12/15/2013	3.600%	195,000	51,310	246,310
6/15/2014			47,800	47,800
12/15/2014	3.625%	280,000	47,800	327,800
6/15/2015			42,725	42,725
12/15/2015	3.650%	300,000	42,725	342,725
6/15/2016			37,250	37,250
12/15/2016	3.700%	1,000,000	37,250	1,037,250
6/15/2017			18,750	18,750
12/15/2017	3.750%	1,000,000	18,750	1,018,750
Totals		<u>4,695,000</u>	<u>1,081,842</u>	<u>5,776,842</u>

Courthouse Expansion Debt Service 2007A

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% Change in Budget
Beginning Balance	0	1,194,323	0	5,000	
REVENUE					
9801-000-1135 Interest Income		2,567	0	100	
Total Revenue	0	2,567	0	100	
DEBT					
9802-000-6865 Debt Service Interest	105,677	158,610	126,015	118,020	
9802-000-6870 Debt Service Principal		1,100,000	195,000	200,000	
9802-000-6650 Disclosure & fiscal agent		1,170	1,800	1,800	
Total Other	105,677	1,259,780	322,815	319,820	
Total Expenditure	105,677	1,259,780	322,815	319,820	-0.9%
Revenue over/(under) Expenditure	(105,677)	(1,257,213)	(322,815)	(319,720)	
TRANSFERS IN					
9801-000-1310 Tr fr PS Sales Tax Fund	600,000	381,060	322,815	319,820	
9801-000-1300 Transfer from Gen Fund	700,000				
Total Transfers In	1,300,000	381,060	322,815	319,820	
Ending Balance	1,194,323	318,170	0	5,100	

Courthouse Expansion Debt Service 2007B

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

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

Date	Rate	Principal	Interest	Debt Service
12/15/2018	4.100%	446,418	253,582	700,000
12/15/2019	4.100%	426,132	273,868	700,000
12/15/2020	4.200%	522,477	377,523	900,000
12/15/2021	4.250%	506,050	408,950	915,000
12/15/2022	4.300%	500,071	449,930	950,000
12/15/2023	4.350%	550,561	549,439	1,100,000
12/15/2024	4.400%	380,344	419,656	800,000
12/15/2025	4.450%	902,360	1,097,640	2,000,000
12/15/2026	4.500%	1,069,350	1,430,650	2,500,000
Totals		5,303,762	5,261,238	10,565,000

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Courthouse Expansion Debt Service 2008

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

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 Amalgamated Bank

Debt Service Schedule

Date	Rate	Principal	Interest	Debt Service
6/15/2009			315,627	315,627
12/15/2009	3.750%	700,000	200,045	900,045
6/15/2010			186,920	186,920
12/15/2010	3.750%	600,000	186,920	786,920
6/15/2011			175,670	175,670
12/15/2011	3.750%	130,000	175,670	305,670
6/15/2012			173,233	173,233
12/15/2012	3.750%	510,000	173,233	683,233
6/15/2013			163,670	163,670
12/15/2013	3.750%	650,000	163,670	813,670
6/15/2014			151,483	151,483
12/15/2014	3.750%	950,000	151,483	1,101,483
6/15/2015			133,670	133,670
12/15/2015	3.750%	800,000	133,670	933,670
6/15/2016			118,670	118,670
12/15/2016	3.750%	450,000	118,670	568,670
6/15/2017			110,233	110,233
12/15/2017	3.900%	420,000	110,233	530,233
6/15/2018			102,043	102,043
12/15/2018	4.100%	670,000	102,043	772,043
6/15/2019			88,308	88,308
12/15/2019	4.100%	460,000	88,308	548,308
6/15/2020			78,878	78,878
12/15/2020	4.200%	690,000	78,878	768,878
6/15/2021			64,388	64,388
12/15/2021	4.250%	920,000	64,388	984,388
6/15/2022			44,838	44,838
12/15/2022	4.300%	1,000,000	44,838	1,044,838
6/15/2023			23,338	23,338
12/15/2023	4.350%	650,000	23,338	673,338
6/15/2024			9,200	9,200
12/15/2024	4.600%	100,000	9,200	109,200
6/15/2025			6,900	6,900
12/15/2025	4.600%	100,000	6,900	106,900
6/15/2026			4,600	4,600
12/15/2026	4.600%	100,000	4,600	104,600
6/15/2027			2,300	2,300
12/15/2027	4.600%	100,000	2,300	102,300
Totals		10,000,000	3,792,347	13,792,347

Courthouse Expansion Debt Service 2008

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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% Change in Budget
Beginning Balance	0	0	0	0	
REVENUE					
9801-000-1135 Interest Income	0	0	0	0	
Total Revenue	0	0	0	0	
OTHER					
9802-000-6869 Debt Service Interest		315,626	373,840	351,340	
9802-000-6870 Debt Service Principal			600,000	130,000	
9802-000-6650 Disclosure & fiscal agent			0		
Total Other	0	315,626	973,840	481,340	
Total Expenditure	0	315,626	973,840	481,340	-50.6%
Revenue over/(under) Expenditure	0	(315,626)	(973,840)	(481,340)	
TRANSFERS IN					
9801-000-1310 Tr fr PS Sales Tax Fund		815,672	773,840	281,340	
9801-000-1300 Transfer from Gen Fund		400,000	200,000	200,000	
Total Transfers In	0	1,215,672	973,840	481,340	
Ending Balance	0	900,046	0	0	

Courthouse Expansion Debt Service 2009

**\$10,000,000 Series 2009 G. O. Bonds, Alternative Revenue Source
Courthouse Expansion**

Date of Issuance December 15, 2009
 Date of Maturity December 15, 2026
 Interest Rates 3.75 - 4.35%
 Payable June 15 & December 15
 Payable at Amalgamated Bank

Debt Service Schedule

Date	Rate	Principal	Interest	Debt Service
12/15/2009			281,621	281,621
6/15/2010			199,574	199,574
12/15/2010			199,574	199,574
6/15/2011			199,574	199,574
12/15/2011			199,574	199,574
6/15/2012			199,574	199,574
12/15/2012			199,574	199,574
6/15/2013			199,574	199,574
12/15/2013			199,574	199,574
6/15/2014			199,574	199,574
12/15/2014			199,574	199,574
6/15/2015			199,574	199,574
12/15/2015	3.750%	400,000	199,574	599,574
6/15/2016			192,074	192,074
12/15/2016	3.750%	310,000	192,074	502,074
6/15/2017			186,261	186,261
12/15/2017	3.750%	480,000	186,261	666,261
6/15/2018			177,261	177,261
12/15/2018	3.750%	835,000	177,261	1,012,261
6/15/2019			161,605	161,605
12/15/2019	3.750%	1,215,000	161,605	1,376,605
6/15/2020			138,824	138,824
12/15/2020	3.800%	815,000	138,824	953,824
6/15/2021			123,339	123,339
12/15/2021	3.900%	605,000	123,339	728,339
6/15/2022			111,541	111,541
12/15/2022	4.000%	695,000	111,541	806,541
6/15/2023			97,641	97,641
12/15/2023	4.100%	1,095,000	97,641	1,192,641
6/15/2024			75,194	75,194
12/15/2024	4.200%	2,035,000	75,194	2,110,194
6/15/2025			32,459	32,459
12/15/2025	4.250%	985,000	32,459	1,017,459
6/15/2026			11,528	11,528
12/15/2026	4.350%	530,000	11,528	541,528
Totals		10,000,000	5,291,958	15,291,958

Courthouse Expansion Debt Service 2009

Fund Description

- Fund to account for bond payments toward \$10,000,000 principle for the 2009 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.

ACCOUNT & DESCRIPTION	ACTUAL 2008	ACTUAL 2009	BUDGET 2010	BUDGET 2011	% Change in Budget
Beginning Balance	0	0	0	0	
REVENUE					
Interest Income		0	0	0	
Total Revenue	0	0	0	0	
OTHER					
9802-000-6871 Debt Service Interest			680,768	399,148	
9802-000-6872 Debt Service Principal			0	0	
9802-000-6650 Disclosure & fiscal agent			0	0	
Total Other	0	0	680,768	399,148	
Total Expenditure	0	0	680,768	399,148	-41.4%
Revenue over/(under) Expenditure	0	0	(680,768)	(399,148)	
TRANSFERS IN					
9801-000-1310 Tr fr PS Sales Tax Fund			680,768	399,148	
9801-000-1300 Transfer from Gen Fund					
Total Transfers In	0	0	680,768	399,148	
Ending Balance	0	0	0	1	

Debt Service Management

Kendall County Rating

Standard & Poor's Rating Services assigned its 'AA' long-term rating, and stable outlook, to Kendall County's Series 2010 General Obligation (GO) Bonds (Alternate-Revenue Source). The rating service also affirmed its 'AA' long-term rating and underlying rating (SPUR), with a stable outlook, on the county's existing GO debt.

The **AA Rating** reflects the County's:

- Access to, and participation in, the deep and diverse Chicago metropolitan statistical area (MSA) economy;
- Very strong income and wealth levels; and
- Maintenance of strong financial operations and level resources

The **Stable Outlook** reflects Standard and Poor's expectation that:

- The county will continue to maintain at least strong reserves in the face of the national economic downturn
- Good planning and financial management efforts will allow management to adopt structurally balanced budgets while addressing currently identified capital needs as a manageable portion of the overall budget
- The county's participation in the Chicago metropolitan area provides further rating stability

Standard & Poor's Ratings

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 designated 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

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, negative or developing. 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.

Ratings

Standard & Poor's ratings are 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.

• **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.

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 currently there are expectations of low credit risk. The capacity for payment of financial commitments is considered adequate but adverse changes in circumstances and economic conditions are more likely to impair this capacity.
- **BB** rated bonds are speculative. This indicates that there is a possibility of credit risk developing, particularly as the result of adverse economic change over time; however, business or financial alternatives may be available to allow financial commitments to be met.
- **B** rated bonds are highly speculative. This indicates that significant credit risk is present, but a limited margin of safety remains. Financial commitments are currently being met; however, capacity for continued payment is contingent upon a sustained, favorable business and economic environment.
- **CCC** rated bonds are poor standing. For issuers and performing obligations, default is a real possibility. Capacity for meeting financial commitments is solely reliant upon sustained, favorable business or economic conditions.
- **CC** rated bonds are speculative in a high degree. For issuers and performing obligations, default of some kind appears probable.
- **D** ratings are issued when an obligor has failed to pay one or more of its financial obligations (rated or unrated) when it came due. A 'D' rating is assigned when Standard & Poor's believes that the default will be a general default and that the obligor will fail to pay all or substantially all of its obligations as they come due.

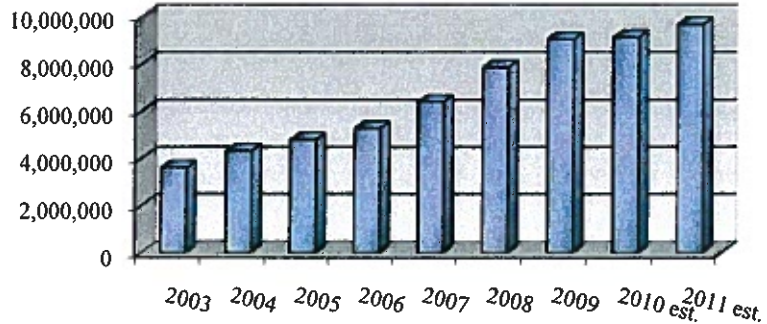
Revenue Assumptions

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.

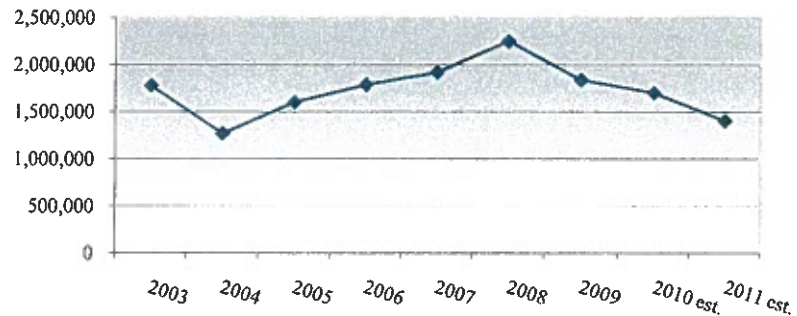
<u>Year</u>	<u>Amount</u>
2003	3,594,042
2004	4,309,607
2005	4,790,574
2006	5,265,261
2007	6,391,264
2008	7,855,710
2009	9,048,350
2010 est.	9,122,474
2011 est.	9,669,052



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	1,780,773
2004	1,271,054
2005	1,605,532
2006	1,791,929
2007	1,920,712
2008	2,252,023
2009	1,837,602
2010 est.	1,700,000
2011 est.	1,400,000



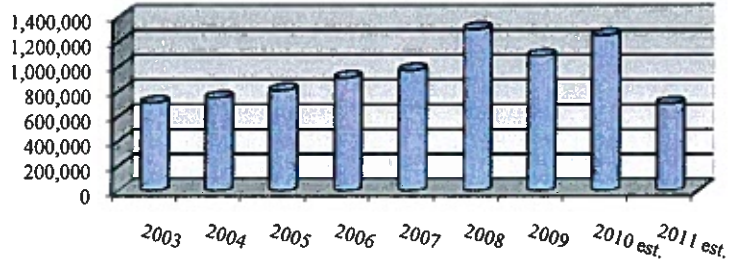
Revenue Assumptions

GENERAL FUND (cont.)

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 stagnation of economic growth the county will see a decline in this revenue stream. In general, \$1 million sales of general merchandise in non incorporated areas equates to \$2,500 in revenue for the County.

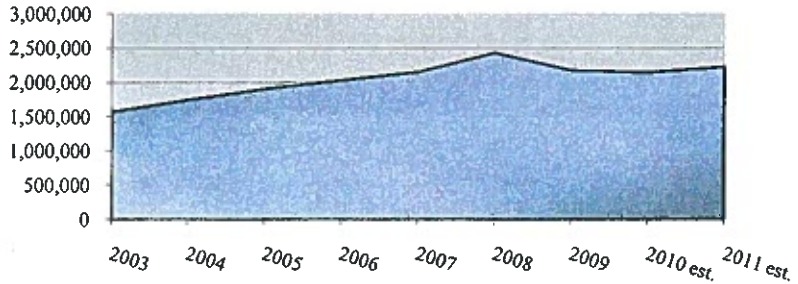
<u>Year</u>	<u>Amount</u>
2003	709,092
2004	747,576
2005	809,144
2006	909,106
2007	967,868
2008	1,299,929
2009	1,085,257
2010 est.	1,250,000
2011 est.	700,000



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 shows increases and declines as the economic base of the incorporated and non incorporated Kendall County changes. 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	1,571,439
2004	1,744,436
2005	1,905,409
2006	2,032,155
2007	2,154,989
2008	2,432,220
2009	2,179,677
2010 est.	2,150,000
2011 est.	2,229,000



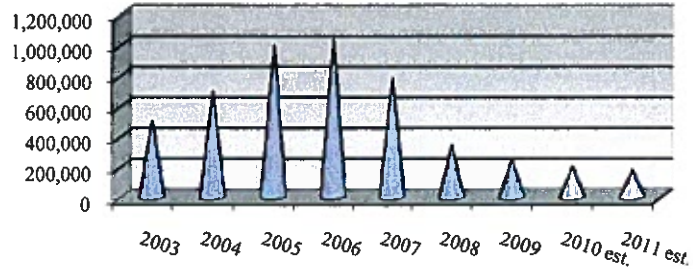
Revenue Assumptions

GENERAL FUND (cont.)

5. County Real Estate Transfer Tax

Fees charged 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 to close on the property. This revenue stream has declined with the decrease in residential home sales.

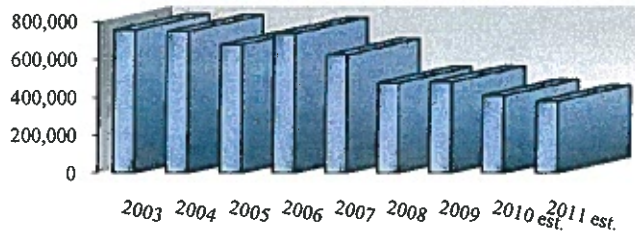
<u>Year</u>	<u>Amount</u>
2003	494,523
2004	689,494
2005	991,595
2006	1,033,919
2007	774,679
2008	334,600
2009	245,108
2010 est.	200,000
2011 est.	174,000



6. County Clerk Fees

The County Clerk conducts various duties such as licensing (marriage licenses, death certificates) and charges the user for these services. These fees vary in rate and are often capped by state statute. Increases in this account are directly related to increasing growth in the community.

<u>Year</u>	<u>Amount</u>
2003	757,031
2004	749,860
2005	680,033
2006	738,303
2007	625,179
2008	477,189
2009	480,983
2010 est.	410,000
2011 est.	380,000



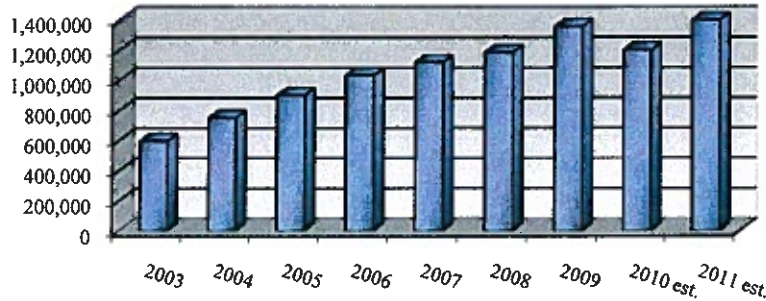
Revenue Assumptions

GENERAL FUND (cont.)

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.

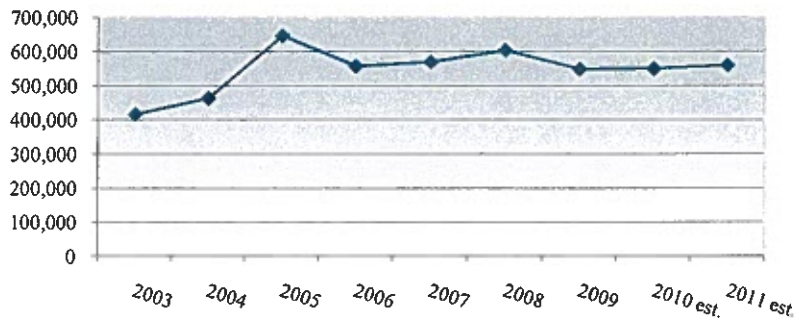
<u>Year</u>	<u>Amount</u>
2003	593,866
2004	749,860
2005	901,800
2006	1,034,175
2007	1,119,554
2008	1,185,310
2009	1,355,086
2010 est.	1,200,000
2011 est.	1,400,000



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	416,050
2004	464,287
2005	647,643
2006	558,161
2007	570,228
2008	604,007
2009	548,617
2010 est.	550,000
2011 est.	560,000



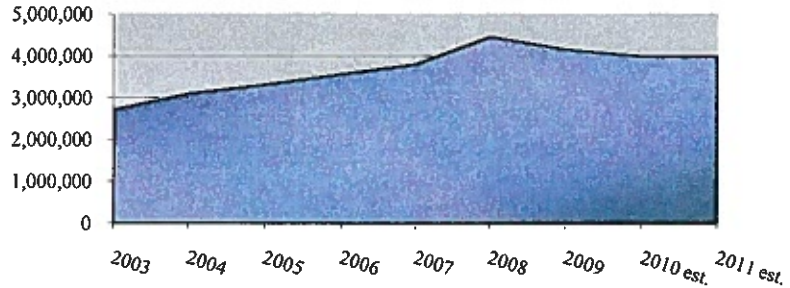
Revenue Assumptions

PUBLIC SAFETY SALES TAX

1. Public Safety Sales Tax

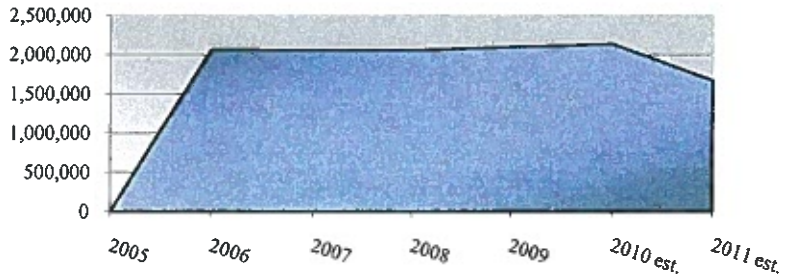
Kendall County instituted a 1/2 percent Public Safety Sales Tax after referendum approval in order to cover increasing costs of public safety and related services.

<u>Year</u>	<u>Amount</u>
2003	2,715,279
2004	3,098,809
2005	3,316,793
2006	3,571,306
2007	3,809,254
2008	4,468,596
2009	4,164,421
2010 est.	4,000,000
2011 est.	4,000,000



2. Transfer from Public Safety Sales Tax to General Fund

<u>Year</u>	<u>Amount</u>
2005	
2006	2,064,403
2007	2,059,228
2008	2,060,000
2009	2,101,200
2010 est.	2,143,225
2011 est.	1,676,705

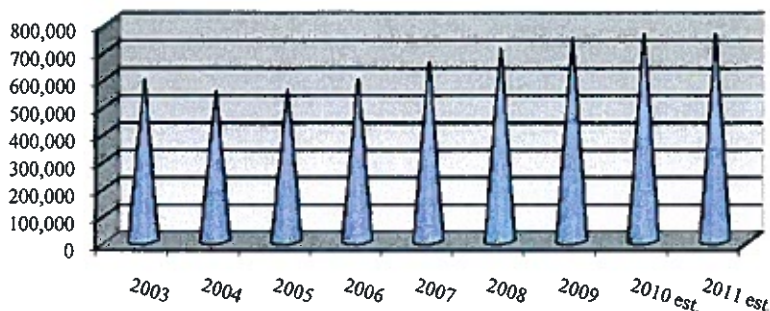


Revenue Assumptions

HEALTH & HUMAN SERVICES FUND

1. Ad Valorem (Property) Tax

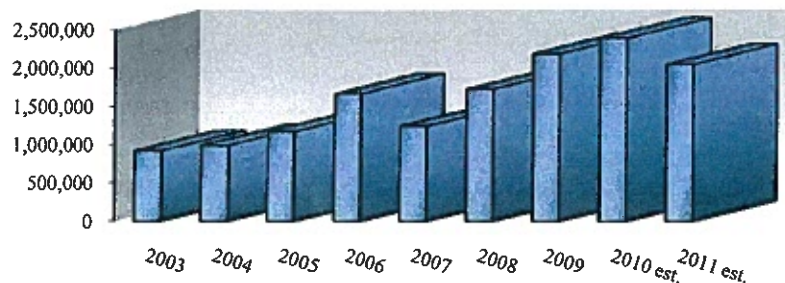
<u>Year</u>	<u>Amount</u>
2003	589,737
2004	549,074
2005	554,716
2006	591,603
2007	654,472
2008	704,226
2009	743,426
2010 est.	757,000
2011 est.	757,000



2. State Grant CAT Programs

These are grants related to low income energy assistance and weatherization programs. These funds are comprised of both State of Illinois and Federal monies.

<u>Year</u>	<u>Amount</u>
2003	921,298
2004	992,265
2005	1,175,684
2006	1,668,906
2007	1,244,866
2008	1,732,155
2009	2,196,292
2010 est.	2,401,918
2011 est.	2,056,200

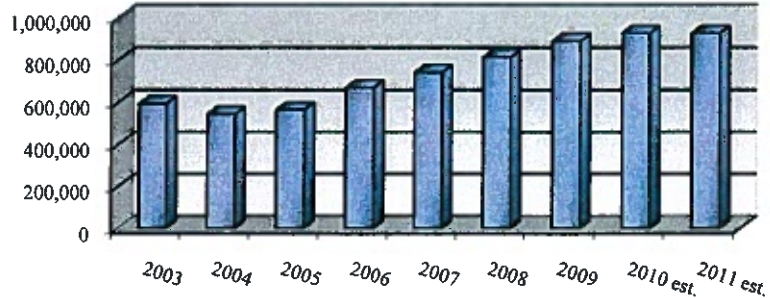


Revenue Assumptions

COMMUNITY 708 MENTAL HEALTH BOARD FUND

Ad Valorem (Property) Tax

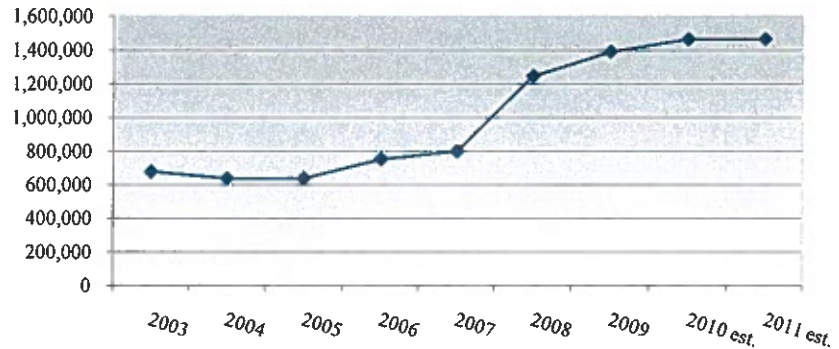
<u>Year</u>	<u>Amount</u>
2003	593,911
2004	544,288
2005	565,619
2006	669,793
2007	741,388
2008	813,497
2009	890,163
2010 est.	928,392
2011 est.	928,392



COUNTY HIGHWAY FUND

Ad Valorem (Property) Tax

<u>Year</u>	<u>Amount</u>
2003	678,756
2004	638,466
2005	640,193
2006	754,309
2007	800,190
2008	1,247,554
2009	1,392,300
2010 est.	1,465,200
2011 est.	1,465,000



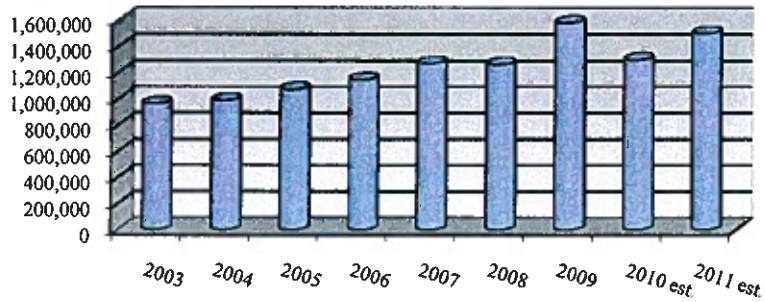
Revenue Assumptions

COUNTY MOTOR FUEL TAX FUND

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 the number of registered vehicles per county. Historically, this revenue stream increases as growth in the County increase.

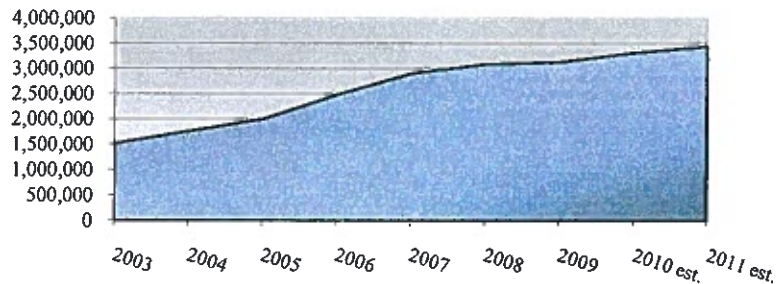
<u>Year</u>	<u>Amount</u>
2003	963,343
2004	987,429
2005	1,072,061
2006	1,147,446
2007	1,271,742
2008	1,263,287
2009	1,580,442
2010 est.	1,300,000
2011 est.	1,500,000



IMRF & SOCIAL SECURITY FUND

Ad Valorem (Property) Tax

<u>Year</u>	<u>Amount</u>
2003	1,510,482
2004	1,758,959
2005	1,996,981
2006	2,480,496
2007	2,899,100
2008	3,090,064
2009	3,133,508
2010 est.	3,319,000
2011 est.	3,446,250

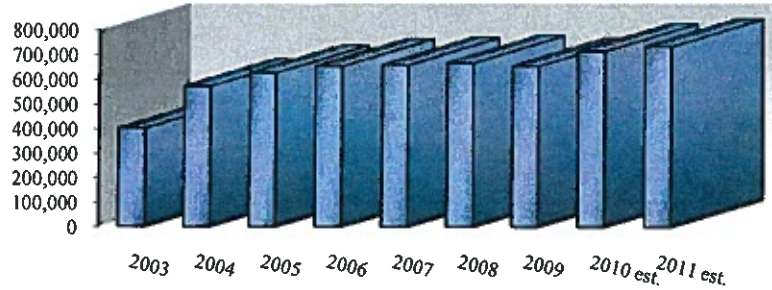


Revenue Assumptions

LIABILITY INSURANCE FUND

Ad Valorem (Property) Tax

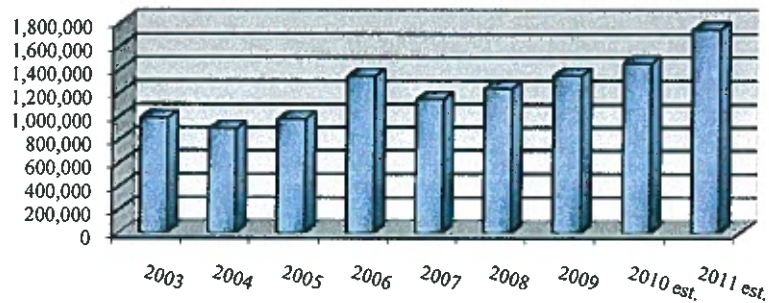
<u>Year</u>	<u>Amount</u>
2003	403,360
2004	574,616
2005	629,288
2006	657,103
2007	662,137
2008	670,837
2009	658,655
2010 est.	718,994
2011 est.	737,900



PUBLIC BUILDING COMMISSION LEASE FUND

Ad Valorem (Property) Tax

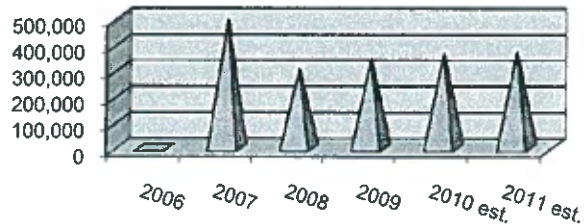
<u>Year</u>	<u>Amount</u>
2003	986,132
2004	893,842
2005	978,492
2006	1,343,792
2007	1,145,323
2008	1,238,451
2009	1,349,914
2010 est.	1,455,000
2011 est.	1,744,000



VETERANS ASSISTANCE COMMISSION

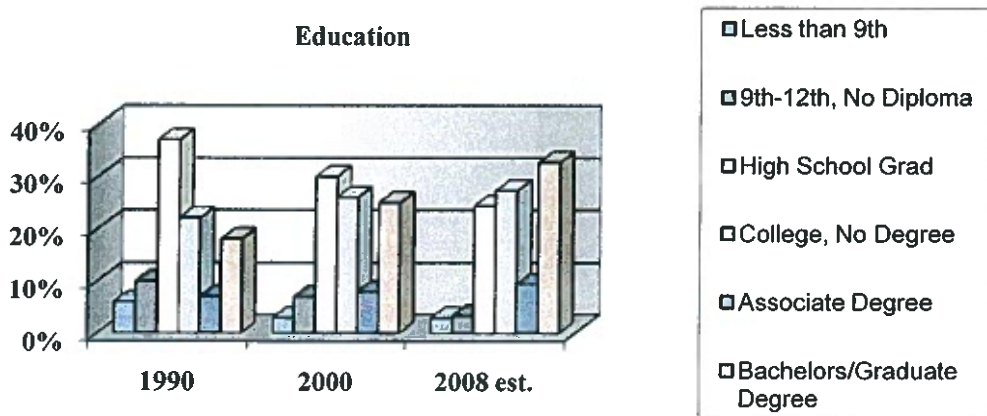
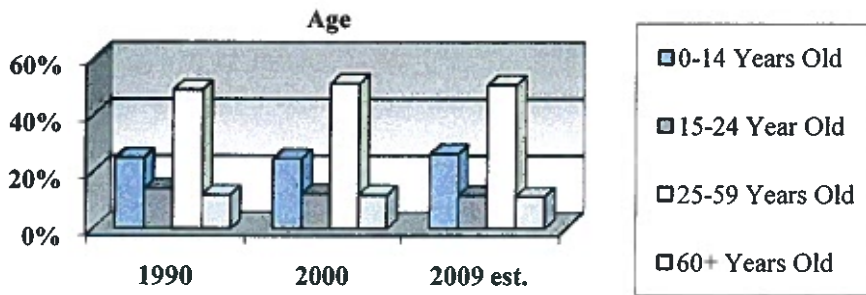
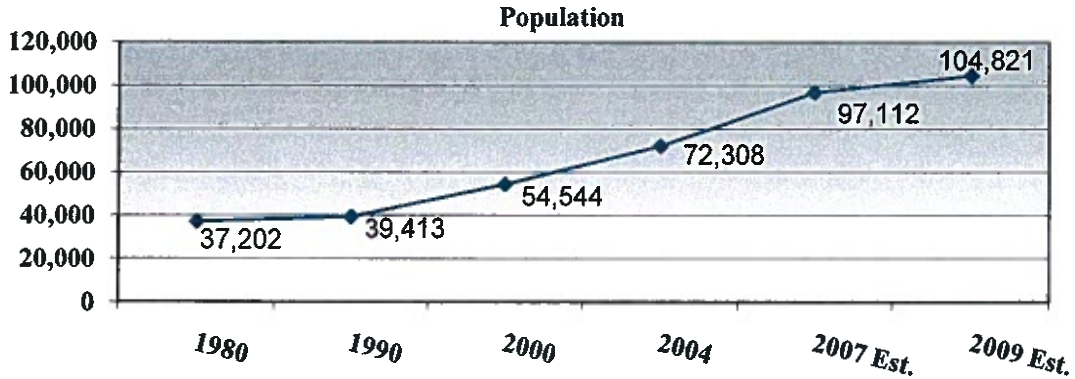
Veterans Assistance Commission

<u>Year</u>	<u>Amount</u>
2006	0
2007	493,410
2008	303,541
2009	345,639
2010 est.	364,144
2011 est.	371,007



Demographics

Source: US Census Bureau, American Community Survey 2008 & 2009



Kendall County Facilities 2011



Public Safety Center



Government Center Campus

- 1102 Cornell Lane
- Opened 1992
- 96,000 Square Feet
 - 70,000 Square Feet Jail
 - 26,000 Square Feet Administration

Animal Control



Government Center Campus

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

Kendall County Facilities 2011



Coroner / Facilities Management



Government Center Campus

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

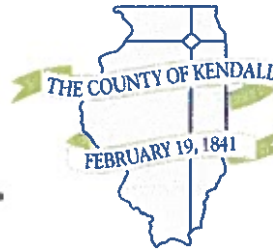
Health & Human Services



Government Center Campus

- 811 W. John Street
- Opened 2004
- 32,000 Square feet
- Offices
 - Technology
 - Veteran's Assitance
 - Health & Human Services 1st floor
 - ◊ Support Services
 - ◊ Public Health Nursing
 - ◊ Mental Health
 - Health and Humans Services 2nd floor
 - ◊ Administration
 - ◊ Community Health Services
 - ◊ Environmental Health
 - ◊ Human Services
 - ◊ Community Action

Kendall County Facilities 2011



Historic Courthouse



Downtown Yorkville Campus

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

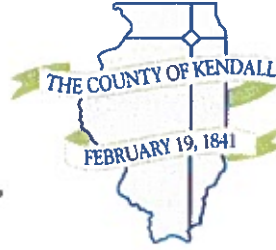
County Office Building



Downtown Yorkville Campus

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

Kendall County Facilities 2011



Kendall County Courthouse



Government Center Campus

- 807 W. John Street
- Opened 1998
- 56,000 square feet
- Offices
 - Public Defender
 - Probation / Court Services

Kendall County Courthouse - New Addition

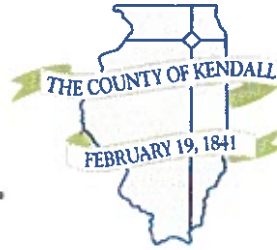


Government Center Campus

New addition opened October 13, 2009

- Additional 128,000 square feet
- New and expanded main entrance
- Offices
 - Circuit Clerk
 - State's Attorney
 - Probation / Court Services
 - Court Administration
 - Jury Commission
 - New Judges Chambers
 - New Court Reporter offices
 - Expanded Court Services
- Three (3) new courtrooms
 - Two (2) high volume courtrooms
 - Juvenile courtroom
 - Room for five (5) additional 2nd floor courtrooms

Kendall County Facilities 2011



Highway Department



Route 47 Campus

- Opened 1970's
- 4,800 Square feet

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 Fund

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 Funds

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).

Fund Structure

Levy Funds (Cont.)

- 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.

Fund Structure

Special Department Funds

- 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.
- 27 Recorder's Document Storage Fund (Fund 38)**
Fund established per state statute to help defray the cost of document storage.

Fund Structure

Special Department Funds (Cont.)

- 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 be 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.
- 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.

Fund Structure

Special Department Funds (Cont.)

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.

Fund Structure

Special Department Funds (Cont.)

47 KenCom Fund (Fund 33)

This fund was established to capture revenue and expenditure for KenCom dispatch operations.

Capital Project Funds

48 Capital Improvement Fund (Fund 04)

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

49 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.

50 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.

51 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.

52 Animal Control Building Fund (Fund 34)

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

53 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.

54 Building Fund (Fund 26)

The building fund is set up to capture revenue and expenditure associated with construction and/or renovation of county buildings.

Debt Service Funds

55 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%.

Fund Structure

Debt Service Funds (Cont.)

56 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.

57 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).

58 Courthouse Expansion Debt Service Fund - 2007 Series B (Fund 98)

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.

59 Courthouse Expansion Debt Service Fund - 2008 Series (Fund 98)

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

60 Courthouse Expansion Debt Service Fund - 2009 Series (Fund 98)

Fund to pay debt service for \$10M 2009 Series General Obligation, Alternate Revenue Source (current coupon series).

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

BOND

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

BOND REFINANCING

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

BUDGET

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

Glossary

BUDGETARY CONTROL

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

BUDGET HIGHLIGHTS

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

BUDGET SUMMARIES

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

CAPITAL

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

CAPITAL CONSTRUCTION

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

CAPITAL IMPROVEMENTS

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

CAPITAL IMPROVEMENT PROGRAM

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

CAPITAL OUTLAY

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

CASH MANAGEMENT

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

CHARGES FOR SERVICES

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

COMMODITIES

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

CONTINGENCY ACCOUNT

Amount held in reserve each year for various unforeseen circumstances.

Glossary

CONTRACTUAL SERVICES

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

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

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

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

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

DEBT

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

DEBT SERVICE

The payment of principal and interest on borrowed funds.

DEBT SERVICE FUND

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

DEFICIT

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

DEPARTMENT

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

EXPENSES

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

FEES AND CHARGES

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

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,

Glossary

FUND BALANCE

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

FISCAL YEAR - (FY)

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

GENERAL FUND

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

GENERAL OBLIGATION BONDS

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES - (GAAP)

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

GENERAL OBLIGATION - (GO)

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

GOALS AND OBJECTIVES

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

ILLINOIS DEPARTMENT OF TRANSPORTATION (IDOT)

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

INTERGOVERNMENTAL AGREEMENTS - (IGR)

Intergovernmental Agreements are payments for services between cooperating agencies.

ILLINOIS MUNICIPAL LEAGUE - (IML)

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

ILLINOIS MUNICIPAL RETIREMENT FUND - (IMRF)

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

Glossary

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.

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

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.

Glossary

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.

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.

Glossary

TAX RATE

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

TRUST AND AGENCY FUNDS

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

Financial Policies

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.

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.

Financial Policies

FINANCIAL GOALS & OBJECTIVES (Cont.)

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.

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.

Financial Policies

PROPERTY TAX

The County levies property taxes for:

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

Budget, Revenue Projections, Levy Extension Process

February

Budget

Administrative Services

➤ **Prepare Budget Folder & Budget Files**

- Prepare current revenue, expenditure and year end fund balances for use by Budget & Finance Committee to set budget criteria
- Create current FY Budget Folder on Y: Fiscal Drive
- Copy prior FY office/department Budget Files to current FY Budget Folder
- Verify security access levels
- Change dates within budget file
- Create new column for current FY
- Enter actual figures from prior FY Annual Audit
- Update authorized positions

March/April

Levy

Administrative Services

- ##### ➤ **Write Ordinance to abate property taxes for General Obligation (Alternate Revenue) bonds**

County Board

- ##### ➤ **Approve Ordinance to abate property taxes for General Obligation (Alternate Revenue) bonds**

Administrative Services

- ##### ➤ **File Ordinance with County Clerk**

Budget, Revenue Projections, Levy Extension Process

May

New Initiatives

Administrative Services

- **Introduce New Initiative Forms and Budget Calendar**
 - Email "KC Notify"
 - New Initiative Forms are available May 1 and due June 30
 - Budget files will be available June 1 and due July 30

Department/Office

- **Request New Initiative**
 - New Initiative Forms and the *New Initiatives Instruction* Form are available on the Y: Fiscal Drive in 2010-11 New Initiatives Folder
 1. *Newly Created Position/Additional Personnel* Form
 2. *Employee Reclassification or Salary Adjustment* Form
 3. *Vehicle or Durable Equipment Request* Form
 4. *Office Alterations, Furnishings & Equipment* Form
 5. *Salary Calculation* Form

Budget

Budget & Finance Committee

- **Establish FY Budget Criteria**
 - Determine overall department/office budget increase
 - Determine overall department/office salary line item increase
 - Determine individual staff salary increase range
 - Set goal to balance GF operating budget
 - Determine GF fund balance goal or usage toward capital, reserves or operations

Budget, Revenue Projections, Levy Extension Process

June

Budget

Administrative Services

➤ Introduce FY Budget Process and Budget Calendar

- Email "KC Notify."
- Email external agencies: Soil & Water, Extension Education, Tuberculosis, 708 Mental Health
- Budget files are available June 1 and due July 30
- Distribute FY budget criteria for individual salary increase range, overall department/office salary line item increases and overall budget increase
- Departments/Offices will have to schedule a budget hearing with B & F Committee if:
 - Individual salaries or overall salaries exceed criteria
 - Overall budget increase exceed criteria
 - Any new initiatives are requested

Department/Office

➤ Enter Budget

- Budget files are available on the Y: Fiscal Drive
- Complete Revenue Spreadsheet (if applicable)
- Complete Salary Spreadsheet (if applicable)
- Complete Budget Spreadsheet
- Review Narrative Spreadsheet
- Save the file
- Print, sign, date and send a hardcopy to Administrative Office by July 30

July

New Initiatives

Administrative Services

➤ Review New Initiatives

- Prepare synopsis for Budget & Finance Committee
- Ensure *Salary Calculation Form* includes accurate salary, fringe benefits and non-personnel requests
- Total the number of position requests, salaries and fringe benefits by department/office.
- Compile total county requests for Budget & Finance Committee

Budget

Department/Office

➤ Budget Submittals Due

Budget, Revenue Projections, Levy Extension Process

August

Revenue

Administrative Services

➤ **Refine Revenue Projections & Year End Fund Balances**

- Analyze revenues. Prepare projections. Meet with Department Head/Elected Official, Finance Chairman, Treasurer, County Administrator
- Circuit Clerk Fees – Circuit Clerk
- Fines & Forfeits/St. Attorney – Circuit Clerk
- County Clerk Fees – County Clerk
- County Real Estate Transfer Tax – County Clerk
- Building & Zoning Fees – Director, PBZ
- Transportation Sales Tax – County Engineer
- Corrections Board & Care – Sheriff
- Sheriff Fees – Sheriff
- Personal Property Replacement Tax – Treasurer
- Interest Income – Treasurer
- Public Safety Sales Tax – County Administrator
- Health Insurance – County Administrator, Budget Coordinator
- State Income Tax – County Administrator, Budget Coordinator
- ¼ Cent Sales Tax – County Administrator, Budget Coordinator
- State Sales Tax – County Administrator, Budget Coordinator
- Local Use Tax – County Administrator, Budget Coordinator
- Animal Control – Warden

New Initiatives

Administrative Services

- ##### ➤ **Present Compiled New Initiatives to Budget & Finance Committee**

Budget

Administrative Services

➤ **Budget Analysis**

- Utilize YTD Fund Balance Reports
- Personnel Costs
- Capital Costs
- Debt Service
- Commodities >\$20,000
- Training and Travel

Budget & Finance Committee

- ##### ➤ **Budget Hearings**
- ##### ➤ **Finance Committee reviews preliminary budget**

Levy

Administrative Services

- ##### ➤ **Obtain Preliminary New Construction and EAV amounts from County Assessor**
- ##### ➤ **Calculate tax rate, levy and levy allocation**

Budget, Revenue Projections, Levy Extension Process

September

Budget

Budget & Finance Committee

- **Budget Hearings**
- **Finance Committee reviews preliminary budget**

Levy

Budget & Finance Committee

- Review and approve tax rate, levy and levy allocation
- Determine amendments to balance current year GF operating budget

November

Budget

County Board

- **Budget Public Hearings**
 - County Board Meeting: vote to file tentative budget with County Clerk

Administrative Services

- **Submit Ad (Public Notice) to KC Record**
 - Notice for Public Inspection of Tentative Budget 30 days prior to anticipated date of budget approval
 - Place Tentative Budget on file with the County Clerk for public inspection
 - Budget has to be available for public inspection at least 15 days prior to Budget Approval

County Board

- **Budget Approval**
 - County Board approves Budget

Levy

Administrative Services

- **Submit Levy Ad to KC Record**
 - Public Notice of Intent to Adopt an Aggregate Levy
 - Notice has to run >7days < 14 days prior to Levy Hearing

December

Levy

County Board

- **Levy Public Hearings & Approval**
 - County Board holds Levy Hearings and approves Levies