

**Annual Operating Budget
For the Fiscal Year
2011-2012**



County of Kendall, Illinois

County of Kendall Annual Operating Budget

Fiscal Year
2011-2012

December 1, 2011 - November 30, 2012

ADOPTED November 28, 2011

COUNTY BOARD

John Purcell, Chairman

Anne Vickery, Finance Chairman

Robert Davidson, Finance Committee

Jessie Hafenrichter, Finance Committee

Nancy Martin, Finance Committee

Suzanne Petrella, Finance Committee

Elizabeth Flowers

Dan Koukol

John Shaw

Jeff Wehrli

Jeff Wilkins

County Administrator

Jill Ferko

County Treasurer

Latreese Caldwell

Budget & Research Coordinator

Tawnya Mack

Mack & Associates, P. C. 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
Cheryl Johnson, Health & Human Services
Fran Klaas, Highway
Stan Laken, Technology Services
Andrew Nicoletti, Assessments
Anna Payton, Animal Control
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
6-13	OTHER FUNDS REVENUE and EXPENDITURE SUMMARY

GENERAL CORPORATE FUND

14	GENERAL FUND EXPENDITURE
16	COUNTY BOARD
	COUNTY CLERK & RECORDER OFFICE
18	COUNTY CLERK & RECORDER
20	ELECTION COSTS
	CIRCUIT COURT JUDGE OFFICE
22	CIRCUIT COURT JUDGE
24	JURY COMMISSION
26	PUBLIC DEFENDER
28	COMBINED COURT SERVICES (PROBATION DEPARTMENT)
30	CIRCUIT COURT CLERK OFFICE
32	STATE'S ATTORNEY OFFICE
	SHERIFF OFFICE
34	SHERIFF
36	CORRECTIONS
38	EMERGENCY MANAGEMENT AGENCY
40	MERIT COMMISSION
42	CORONER OFFICE
44	TREASURER OFFICE
46	AUDITING & ACCOUNTING / PROPERTY TAX SERVICES
	ADMINISTRATION OFFICE
48	ADMINISTRATIVE SERVICES
50	FACILITIES MANAGEMENT
52	PLANNING, BUILDING & ZONING
54	TECHNOLOGY
56	CHIEF COUNTY ASSESSMENT OFFICE
58	BOARD OF REVIEW
60	FARMLAND REVIEW BOARD
62	EMPLOYEE HEALTH INSURANCE / GENERAL INSURANCE AND BONDING
64	UNEMPLOYMENT COMPENSATION
65	POSTAGE - COUNTY BUILDING
66	SOIL & WATER CONSERVATION
68	REGIONAL OFFICE OF EDUCATION
70	CAPITAL EXPENDITURES
71	CONTINGENCY
72	TRANSFERS OUT

**KENDALL COUNTY
TABLE OF CONTENTS**

OTHER FUNDS

73	PUBLIC SAFETY SALES TAX FUND
	GEOGRAPHIC INFORMATION SYSTEMS
74	GIS MAPPING FUND
76	GIS RECORDING FUND
	SPECIAL LEVIES
77	HEALTH & HUMAN SERVICES FUND
81	COMMUNITY 708 MENTAL HEALTH BOARD FUND
82	SOCIAL SERVICES FOR SENIOR CITIZENS FUND
83	EXTENSION EDUCATION SERVICE FUND
84	COUNTY HIGHWAY FUND
87	COUNTY BRIDGE FUND
88	FEDERAL AID MATCHING FUND
89	IMRF & SOCIAL SECURITY FUND
90	LIABILITY INSURANCE FUND
91	TUBERCULOSIS FUND
92	PUBLIC BUILDING COMMISSION LEASE FUND
94	VETERANS ASSISTANCE COMMISSION FUND
	SPECIAL DEPARTMENT FUNDS
96	COMMUNITY SERVICES BLOCK GRANT REVOLVING LOAN FUND (Health Department)
97	PBZ HEARING OFFICER FUND
	TREASURER OFFICE
98	TAX SALE AUTOMATION FUND
99	INDEMNITY FUND
100	SALE IN ERROR INTEREST FUND
	HIGHWAY DEPARTMENT
101	TRANSPORTATION SALES TAX FUND
102	COUNTY MOTOR FUEL TAX FUND
103	COUNTY HIGHWAY RESTRICTED FUND
104	TOWNSHIP BRIDGE FUND
105	SALT STORAGE MAINTENANCE 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
	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
116	ELECTRONIC CITATION FUND
	SHERIFF OFFICE
117	SHERIFF PREVENTION OF ALCOHOL/CRIMINAL VIOLENCE FUND
118	DRUG ABUSE REVENUE FUND
119	SHERIFF'S VEHICLE FUND
120	SHERIFF'S FTA FUND
121	STATE'S ATTORNEY DRUG ENFORCEMENT FUND
	CIRCUIT COURT JUDGE OFFICE
122	LAW LIBRARY FUND
123	PROBATION SERVICES FUND
124	COURT SECURITY FUND
	ADMINISTRATION OFFICE
125	KENDALL AREA TRANSIT FUND
126	ECONOMIC DEVELOPMENT COMMISSION FUND

**KENDALL COUNTY
TABLE OF CONTENTS**

OTHER FUNDS (continued)

127	RESTRICTED ECONOMIC DEVELOPMENT COMMISSION FUND
128	CORONER FEES FUND
129	KENCOM

CAPITAL, RESERVES, BOND PROCEEDS & DEBT SERVICE FUNDS

	CAPITAL FUNDS
131	ANIMAL CONTROL BUILDING FUND
132	CAPITAL IMPROVEMENT FUND
133	PUBLIC SAFETY CAPITAL IMPROVEMENT FUND
134	COURTHOUSE RESTORATION FUND
135	JAIL ADDITION BOND PROCEEDS FUND
136	COURTHOUSE EXPANSION CONSTRUCTION BOND PROCEEDS FUND
137	BUILDING FUND
138	SPECIAL CONSTRUCTION PSC BASEMENT
	RESERVE FUNDS
139	GENERAL FUND SPECIAL RESERVE FUND
	DEBT SERVICE FUNDS
140	DEBT SERVICE SOURCES
141	JAIL ADDITION DEBT SERVICE FUND SERIES 2002A
143	COUNTY BUILDING DEBT SERVICE FUND SERIES 2002B
145	COURTHOUSE EXPANSION DEBT SERVICE FUND SERIES 2007A
146	COURTHOUSE EXPANSION DEBT SERVICE FUND SERIES 2007B
147	COURTHOUSE EXPANSION DEBT SERVICE FUND SERIES 2008
148	COURTHOUSE EXPANSION DEBT SERVICE FUND SERIES 2009
149	COURTHOUSE EXPANSION DEBT SERVICE FUND SERIES 2007A&B, 2008, 2009

APPENDIX

150	DEBT SERVICE MANAGEMENT
152	REVENUE ASSUMPTIONS
161	DEMOGRAPHICS
162	KENDALL COUNTY BUILDINGS
167	FUND STRUCTURE
181	GLOSSARY OF TERMS
184	FINANCIAL POLICIES
182	BUDGET PROCESS



KENDALL COUNTY BOARD

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

November 10, 2011

LETTER OF BUDGET TRANSMITTAL – FY 2012
KENDALL COUNTY, ILLINOIS

Honorable Chair and County Board Members:

I am pleased to present the Fiscal Year 2012 Budget. This document includes projections for the fiscal year beginning December 1, 2011 and ending November 30, 2012. Historical profiles of funds have been included, along with narratives describing each department in the General Fund, Levy Funds, Special Department Funds, as well as, Capital, Reserve and Debt Service Funds.

The FY 2011-2012 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

Levy Calculation and Property Tax

- Kendall County's assessed valuation of property is approximately \$3.16 billion before any Board of Review reductions. This represents a 7.4% decrease from prior year.
- The anticipated new construction value is approximately \$21.9 million. This represents a 43.2% decrease from prior year.
- A total Levy Extension of \$20.4 million is anticipated for FY2012.
- The Capped Levy Extension is \$19.0 million.
- The Uncapped Levy Extension is \$1.4 million for the PBC Levy.

Budget Overview: All Funds

- Kendall County's FY2012 Budget includes \$66,464,587 of expenditures, transfers and adjustments to fund balances.
- \$58,586,449 will be spent on Personnel, Contracts, Commodities, Capital, Debt Service and Other Expenditures.
- \$7,878,138 will be transferred amongst funds for operations and to increase reserves or fund balances.
- General Fund expenditures will account for \$25,591,012 or 39% of these planned expenditures or transfers.
- Over fifty (50) Other Funds will account for the remaining \$40,873,575 or 61% of these planned expenditures or transfers.

General Fund Revenues

- General Fund Revenues and Transfers In total \$24,355,405. This is a 4.6% increase from FY2011 Budget.
- Three categories of revenue are anticipated to decline: Licenses, Permits and Fees from Services are down 5.2%; Interest Income is down 37.5%; Transfers In are down .1%.
- Taxes are up 8.7%; Intergovernmental Transfers are up 32.4%. Additional funds are anticipated from State Income Tax, Local Use Tax and State Sales Tax.

General Fund Expenditures

- General Fund Expenditure and Transfers Out total \$25,591,012. This is a 7.0% increase from FY2011 Budget.
- Health Insurance costs are anticipated to increase approximately \$419,414.
- The General Fund will run a deficit in the amount of \$1,235,607. This deficit equates to 18 days of operations for Kendall County, while fund balance reserves remain at 5.8 months of operations.

Staffing

- For FY2012, Kendall County has budgeted 331 full time and 19.2 part time and seasonal positions. The personnel count is down 5.6 positions from the prior year.

Budget Overview

Vehicles

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

Highway Capital

- The Kendall County Highway Department's 2012-2016 5 Year Surface Transportation Program totals \$38.8 million.
- In FY2012, the Highway Department anticipates expenditures of \$8.36 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 other federal and state sources.

300,000	County Bridge Fund
2,300,000	Motor Fuel Tax Fund
3,475,000	Transportation Sales Tax Fund
<u>2,285,000</u>	Other Federal and State Sources
<u><u>8,360,000</u></u>	Total FY12 Budget

Budget Summary

FY12 Total Sources	%	All Funds	General Fund	Other Funds
Taxes	52%	34,668,796	16,099,359	18,569,437
Licenses, Permits & Fees from Services	17%	11,147,817	5,328,548	5,819,269
Interest	0%	82,070	50,000	32,070
Intergovernmental	7%	4,741,338	470,617	4,270,721
Transfers In	15%	9,718,648	2,406,882	7,311,766
Subtotal Revenue		60,358,668	24,355,405	36,003,263
Cash on Hand	9%	6,105,919	1,235,607	4,870,312
Total Sources	100%	66,464,586	25,591,012	40,873,575
FY12 Total Uses	%	All Funds	General Fund	Other Funds
Personnel	46%	30,354,585	18,356,670	11,997,915
Contractual	10%	6,844,813	3,023,391	3,821,422
Commodities	2%	1,451,710	803,190	648,520
Capital	13%	8,924,482	251,382	8,673,100
Other	4%	2,847,982	562,894	2,285,088
Debt Service	12%	8,162,877	208,355	7,954,522
Subtotal Expenditure		58,586,449	23,205,882	35,380,567
Transfers Out for Operations	9%	6,188,035	2,235,130	3,952,905
Transfers Out for Reserves	1%	525,000	150,000	375,000
Fund Balance Enhancement	2%	1,165,103		1,165,103
Subtotal Other Uses		7,878,138	2,385,130	5,493,008
Total Uses	100%	66,464,587	25,591,012	40,873,575

Property Tax

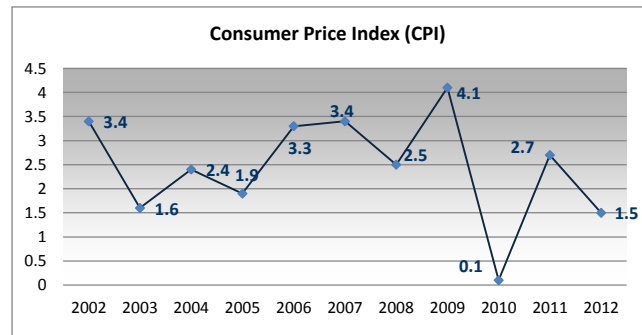
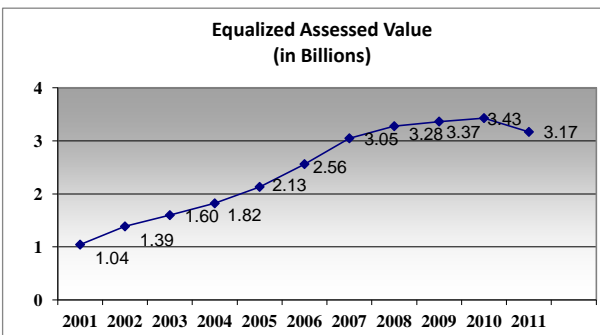
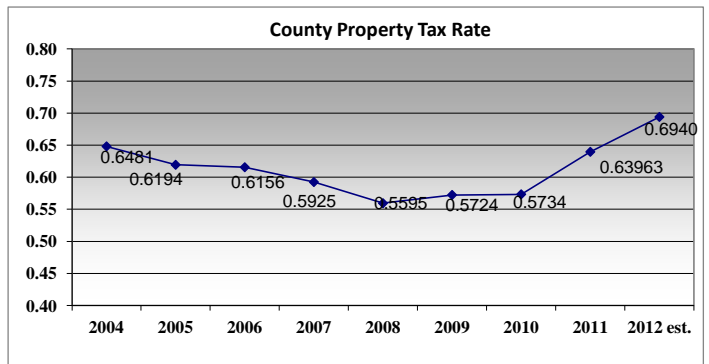
PROPERTY TAX

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

Fund	FY12	%	FY11	%	FY10	%	FY09	%
General Fund	9,985,359	52.6%	9,692,166	52.3%	9,163,910	51.4%	9,095,172	52.3%
Health & Human Services Fund	757,000	4.0%	756,948	4.1%	756,817	4.2%	747,279	4.3%
708 Mental Health Fund	927,889	4.9%	928,260	5.0%	928,438	5.2%	894,768	5.1%
Social Services for Seniors Fund	343,678	1.8%	343,577	1.9%	331,465	1.9%	317,921	1.8%
Extension Education Fund	180,558	1.0%	182,099	1.0%	178,688	1.0%	173,710	1.0%
County Highway Fund	1,485,000	7.8%	1,465,357	7.9%	1,465,512	8.2%	1,399,509	8.0%
County Bridge Fund	565,000	3.0%	593,883	3.2%	594,281	3.3%	596,512	3.4%
Federal Aid Matching Fund	4,000	0.0%	5,076	0.0%	5,048	0.0%	6,555	0.0%
IMRF	2,255,504	11.9%	2,155,366	11.6%	2,075,946	11.6%	1,979,634	11.4%
Social Security	1,290,746	6.8%	1,290,872	7.0%	1,243,077	7.0%	1,170,082	6.7%
Liability Insurance Fund	774,795	4.1%	737,913	4.0%	719,127	4.0%	662,063	3.8%
Tuberculosis Fund	15,000	0.1%	25,062	0.1%	14,134	0.1%	13,110	0.1%
Veterans Assistance Cms.	382,857	2.0%	371,177	2.0%	364,107	2.0%	347,419	2.0%
Total Capped Levies	18,967,386	100.0%	18,547,755	100.0%	17,840,550	100%	17,403,734	100%
Uncapped Levy: PBC Lease Fund	1,447,410		1,744,215		1,455,080		1,356,901	
Total All Levies	20,414,796		20,291,971		19,295,630		18,760,635	

Property Tax Bill - Village of Plainfield Example

2010 Tax - Payable 2011	Rate per \$100	%
Kendall County	0.63963	7.19%
Oswego FPD	0.62864	7.07%
Forest Preserve	0.10412	1.17%
Waubensee JC #516	0.41153	4.63%
Oswego Library District	0.22060	2.48%
Oswego Park District	0.38295	4.31%
Oswego Township	0.07899	0.89%
Oswego Road District	0.18043	2.03%
Oswego School District	5.83768	65.65%
Village of Plainfield	0.40790	4.59%
TOTAL	8.89247	100%



Estimated Kendall County Property Tax Residential Home

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

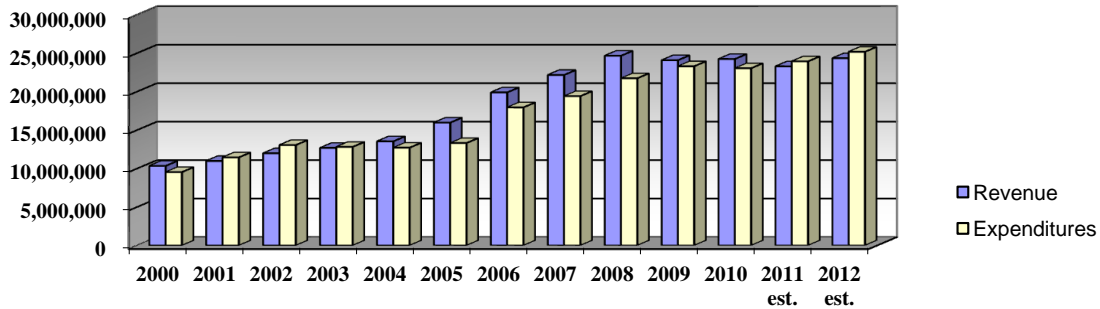
\$200,000 / 3 / \$100 * .7083 = \$ 472.20

General Fund Revenue

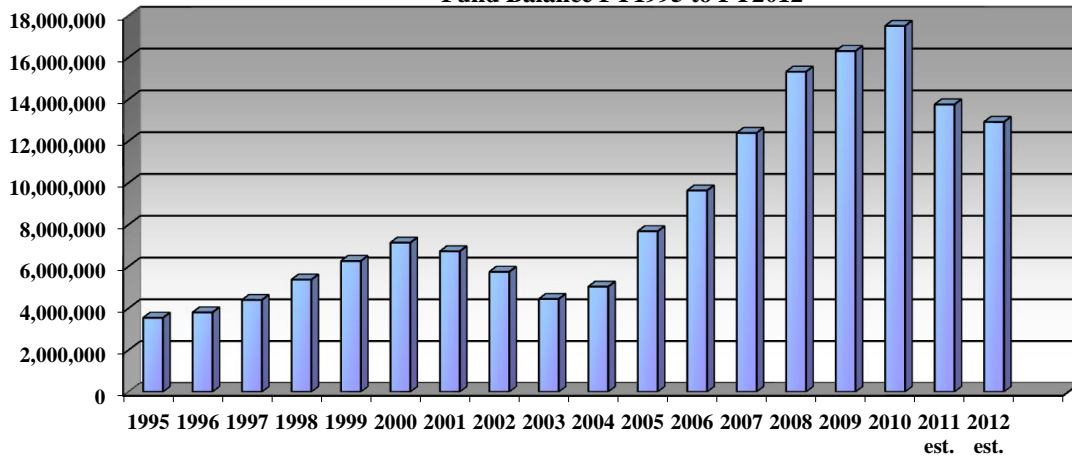
FY12 Estimated General Fund Revenue

Revenue Sources \$300,000 or Greater			Revenue Sources by Category		
Revenue	FY12 Est.	% of Total	Category	FY12 Est.	% of Total
Ad Valorem (Property) Tax	9,985,359	41.0%	Taxes	16,099,359	66.1%
1/4 Cent Sales Tax	2,400,000	9.9%	Licenses, Permits & Fees from Services	5,328,547	21.9%
State Income Tax	1,800,000	7.4%	Interest	50,000	0.2%
Circuit Clerk Fees	1,300,000	5.3%	Intergovernmental	470,617	1.9%
State Sales Tax	970,000	4.0%	Transfers In	2,406,882	9.9%
Corrections Board & Care	750,000	3.1%			
Fines & Forfeits	560,000	2.3%			
Sheriff Fees	450,000	1.8%			
County Clerk Fees	380,000	1.6%			
Property Tax Late Payment Penalty	320,000	1.3%			
Local Use Tax	340,000	1.4%			
Personal Property Repl. Tax	315,000	1.3%			
Subtotal	19,570,359	80.4%			
Revenue Sources under \$300,000	4,785,046	19.6%			
Total	24,355,405	100%		24,355,405	100%

**GF Revenues & Expenditures
FY2000 to FY2012**



Fund Balance FY1995 to FY2012



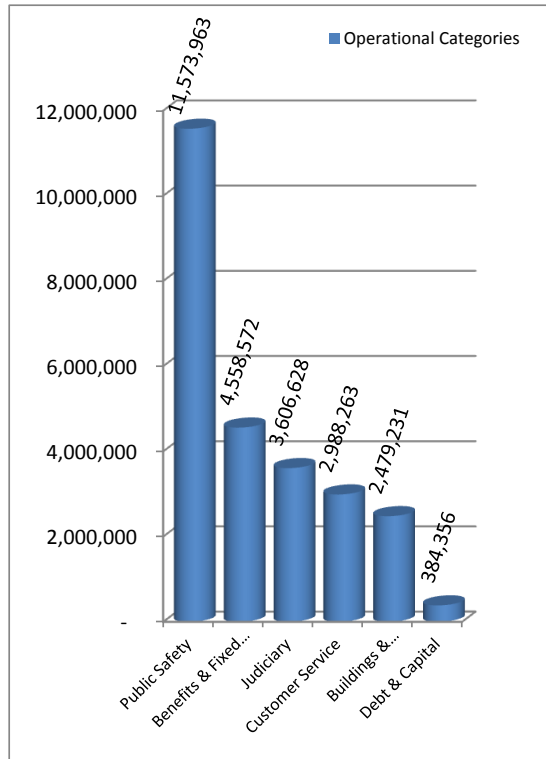
General Fund Expenditures

FY12 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:

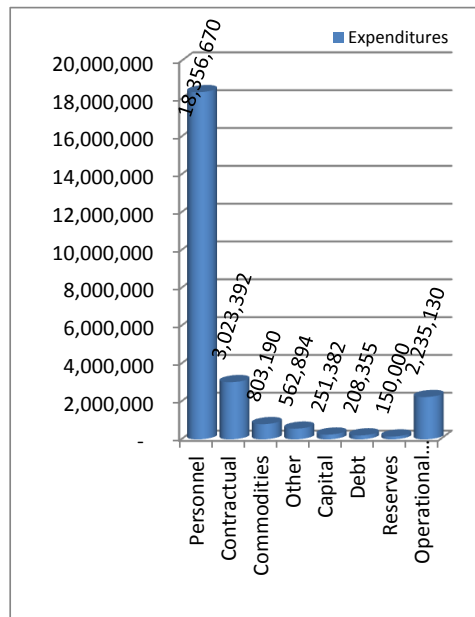
FY12 GF Operational Categories

Public Safety	11,573,963	45.2%
Benefits & Fixed Costs	4,558,572	17.8%
Judiciary	3,606,628	14.1%
Customer Service	2,988,263	11.7%
Buildings & Technology	2,479,231	9.7%
Debt & Capital	384,356	1.5%
Total	25,591,012	100.0%



FY12 GF Expenditures

Personnel	18,356,670	71.7%
Contractual	3,023,392	11.8%
Commodities	803,190	3.1%
Other	562,894	2.2%
Capital	251,382	1.0%
Debt	208,355	0.8%
Reserves	150,000	0.6%
Operational Transfers	2,235,130	8.7%
Total	25,591,012	100.0%



All Funds Revenue

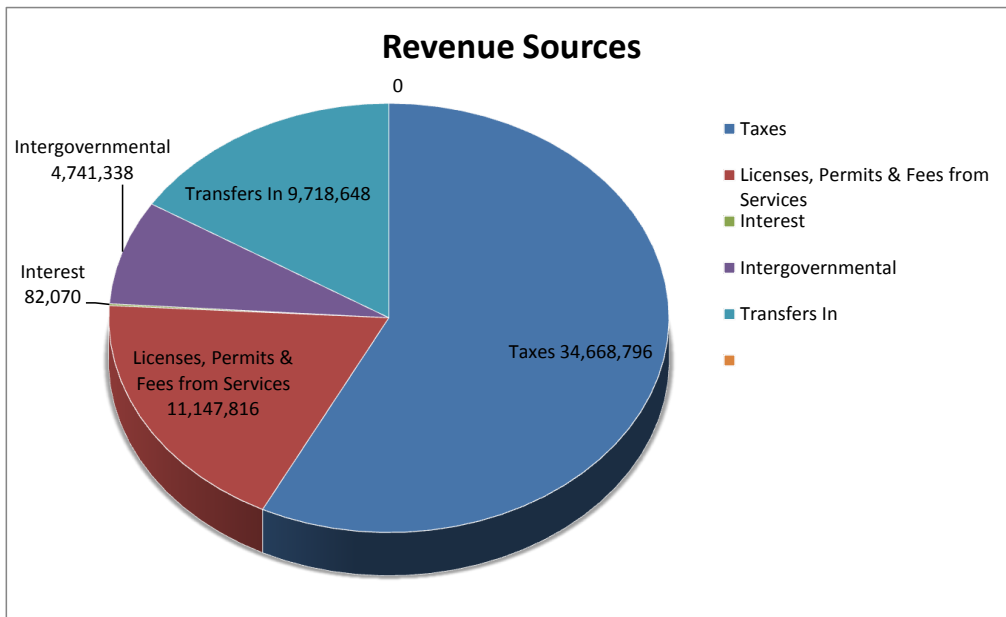
FY12 Estimated General Fund and Other Fund Revenue

Revenue Sources \$400,000 or Greater

Revenue	FY12 Est.	% of Total
Ad Valorem (Property) Tax - Capped	9,985,359	16.5%
Public Safety Sales Tax	4,000,000	6.6%
Transportation Sales Tax	4,000,000	6.6%
1/4 Cent Sales Tax	2,400,000	4.0%
State Income Tax	1,800,000	3.0%
County Motor Fuel Tax	1,600,000	2.7%
Ad Valorem (Property) Tax - Uncapped	1,447,410	2.4%
HHS State Grant CAT Program	1,325,100	2.2%
Circuit Clerk Fees	1,300,000	2.2%
State Sales Tax	970,000	1.6%
Corrections Board & Care	750,000	1.2%
Fines & Forfeits	560,000	0.9%
Sheriff Fees	450,000	0.7%
Subtotal	30,587,869	50.7%
Revenue Sources under \$500,000	29,770,799	49.3%
Total	60,358,668	100%

Revenue Sources by Category

Category	FY12 Est.	% of Total
Taxes	34,668,796	57.4%
Licenses, Permits & Fees from Services	11,147,816	18.5%
Interest	82,070	0.1%
Intergovernmental	4,741,338	7.9%
Transfers In	9,718,648	16.1%



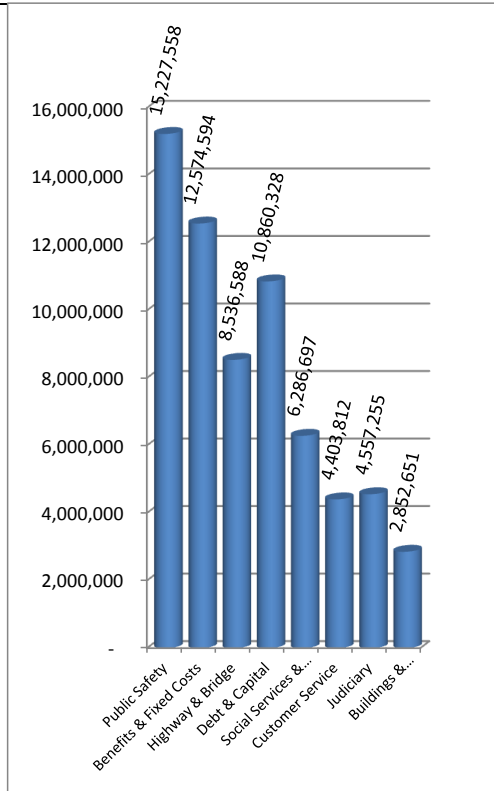
All Funds Expenditures

FY12 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:

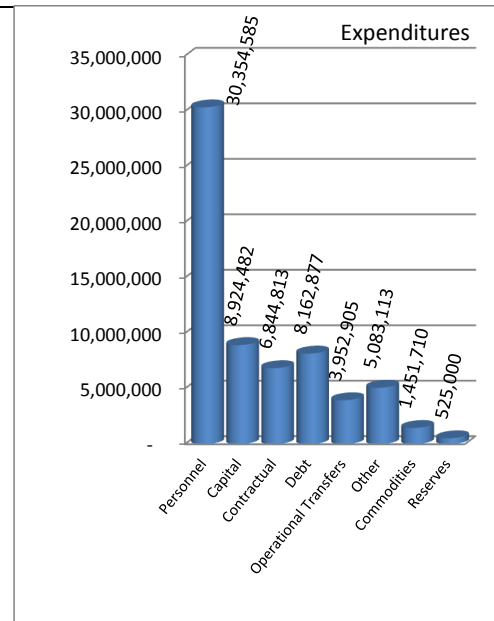
FY12 All Funds Operational Categories

Public Safety	15,227,558	23.3%
Benefits & Fixed Costs	12,574,594	19.3%
Highway & Bridge	8,536,588	13.1%
Debt & Capital	10,860,328	16.6%
Social Services & Health	6,286,697	9.6%
Customer Service	4,403,812	6.7%
Judiciary	4,557,255	7.0%
Buildings & Technology	2,852,651	4.4%
Total	65,299,484	100.0%



FY12 All Funds Expenditures

Personnel	30,354,585	46.5%
Capital	8,924,482	13.7%
Contractual	6,844,813	10.5%
Debt	8,162,877	12.5%
Operational Transfers	3,952,905	6.1%
Other	5,083,113	7.8%
Commodities	1,451,710	2.2%
Reserves	525,000	0.8%
Total (in million \$)	65,299,484	100.0%



Personnel

	BUDGET FY09	BUDGET FY10	BUDGET FY11	BUDGET FY12
General Fund - Full Time				
County Board	10	10	10	10
County Clerk & Recorder				
County Clerk & Recorder	3	3	3	3
Election Costs	8	4	3	3
Circuit Court Judge				
Circuit Court Judge	4	3	3	2
Public Defender	4	5	5	5
Combined Court Services	16	17	17	17
Circuit Court Clerk	17.5	18	16	16
States Attorney	18	19	19	19
Sheriff				
Sheriff	65	65	65	65
Corrections	54	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	6	5	5
Technology Services	5	5	5	5
Supervisor of Assessment	5	5	5	5
Board of Review	3	3	3	3
KenCom	26	22		
Total	265.5	259.0	233.0	232.0
General Fund - Part Time & Seasonal				
Office of Administrative Services				
Office of Administrative Services	0.5	0.5	0.2	0.2
Planning, Building & Zoning	0.5	0	0	0
PBZ Hearing Officer	0.5	0.5	0.5	0.5
Sheriff				
Sheriff	2.5	2.5	2.5	2.5
Corrections	0.5	0.5	0.5	0.5
Circuit Court Judge				
Public Defender	0.5	0	0	0
KenCom	0	0		
Total	5.0	4.0	3.7	3.7
Total General Fund Personnel	270.5	263.0	236.7	235.7

Personnel

	BUDGET FY09	BUDGET FY10	BUDGET FY11	BUDGET FY12
Other Funds - Full Time				
County Clerk & Recorder				
Recorder's Document Storage	1	5	4	4
GIS Recording	2	1	1	1
Circuit Court Clerk				
Circuit Clerk Document Storage	2.5	3	4	4
Court Automation	2	2	3	3
Child Support Collection	1	1	1	1
Operation/Administrative			1	1
Office of Administrative Services				
Mapping	0	0	0	0
GIS Mapping	4	4	3	3
Animal Control	2	2	1	2
Health & Human Services	50	53	49	44
Highway	13	12	12	12
Veterans Assistance Commission	3	3	3	3
KenCom			22	21
Total Other Funds FT Personnel	80.5	86.0	104.0	99.0

Other Funds - Part Time & Seasonal

Office of Administrative Services				
Animal Control	2.5	2.5	2.5	1.5
Health & Human Services	4	3	4.6	5.5
Highway	5	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			0.5	1
Total Other Funds PT Personnel	13.5	12.5	15.1	15.5
Total Other Funds Personnel	94.0	98.5	119.1	114.5

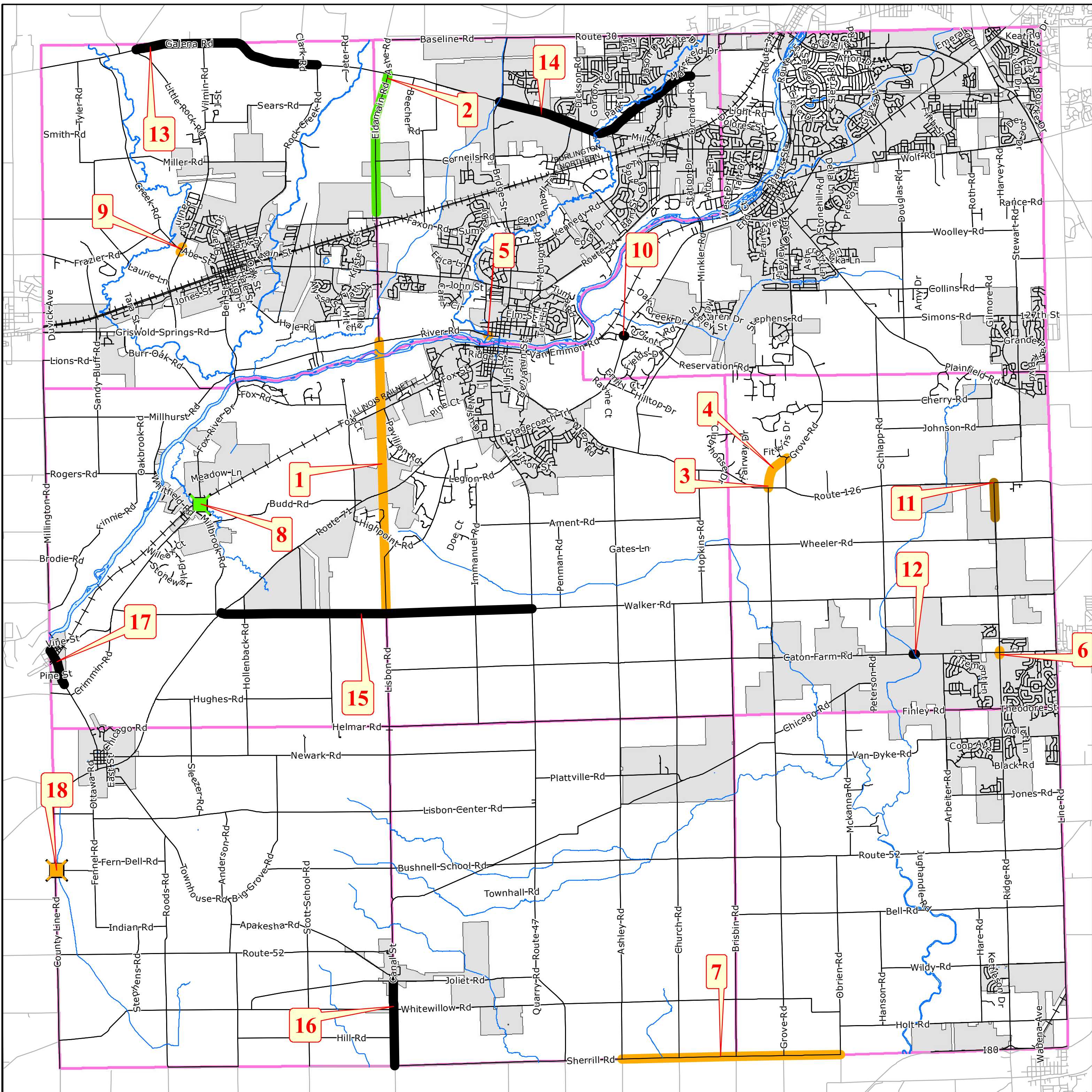
Personnel Summary

Full Time

General Fund	265.5	259.0	233.0	232.0
Other Funds	80.5	86.0	104.0	99.0
Total Full Time	346.0	345.0	337.0	331.0

Part Time/Seasonal

General Fund	5.0	4.0	3.7	3.7
Other Funds	13.5	12.5	15.1	15.5
Total Part Time	18.5	16.5	18.8	19.2
Grand Total All Funds	364.5	361.5	355.8	350.2



Legend

Project Type

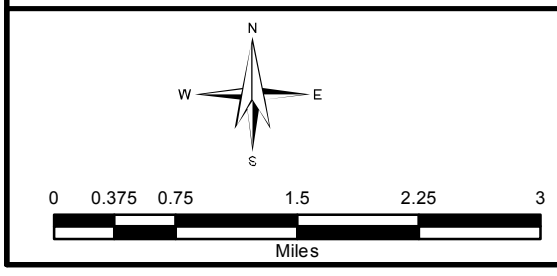
- Bridge
- Intersection Improvement
- Roadway

Project Phase

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

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ID	Road Name	Description	Limits	Total Estimate	Funding	Year	Status
1	Eldamain Road	Phase II Engineering	Walker Rd. to U.S. Route 34 w/Bridge	\$500,000	\$100k Co. Br.	2012	Multi-Year
2	Eldamain Road	Land Acquisition	Menards to Galena Road	\$100,000	ST	2012	Finish in 2012
3	Grove Rd	Phase II Engineering	Consolidate Intersections at Rt 126	\$200,000	ST	2012	Engr. Contract App.
4	Grove Rd	Land Acquisition	Consolidate Intersections at Rt 126	\$400,000	ST	2012	Partially Complete
5	River Road	Engineering/LA	Blackberry Creek Bridge Replacement	\$200,000	HB/P / 20% Co. Br.	2012	In Progress
6	Ridge Rd	Engineering	Traffic Signal at Caton Farm Intersection	\$25,000	ST	2012	
7	Sherrill Road	Engineering/Surveying	Ashley Road to O'Brien Road	\$100,000	ST	2012	Under Contract
8	Fox River Drive	Land Acquisition	Bridge Replacement at Hollenback Cr.	\$50,000	Co. Bridge	2012	
9	Little Rock Road	Preliminary Engineering	Intersection Improvement at Creek Rd	\$60,000	ST	2012	
10	Van Emmon	Intersection Improvement	Intersection Improvement at Route 71	\$1,100,000	HSIP & \$50k ST	2012	Joint w/IDOT
11	Ridge Rd	Earth/Underground	Wheeler Rd to IL Rt 126	\$2,250,000	ST	2012	Spring Letting
12	Caton Farm Rd	Partial Depth Patching	Bridge Deck Repairs	\$150,000	Co. Bridge	2012	Spring Letting
13	Galena Road	Shlds. & Resurfacing	Little Rock Road to Rock Creek Road	\$900,000	MFT	2012	Spring Letting
14	Galena Road	Shlds. & Resurfacing	IL Rt 47 to Orchard Road	\$1,000,000	MFT	2012	Spring Letting
15	Walker Road	Paved Shlds.	IL Rt 71 to IL Rt 47	\$1,000,000	Fed/\$200k MFT	2012	Spring Letting
16	Lisbon Road	Resurfacing	Sherrill Road to Joliet Road	\$200,000	MFT	2012	Spring Letting
17	Church Street	Resurfacing	In the Village of Millington	\$150,000	ST	2012	
18	Fern Dell Road	Bridge Replacement	West of Fennel Road	\$275,000	State/Co/TWP	2012	Spring Letting
19	County Highways	Pavement Preservation	Miscellaneous Locations	\$100,000	ST	2012	



2012 Surface Transportation Program Kendall County Highway Department Kendall County Illinois

Created: 11/09/2011

Kendall County GIS
111 West Fox Street - Room 309
Yorkville, Illinois 60560-1488
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KENDALL COUNTY HIGHWAY DEPARTMENT
5-YEAR SURFACE TRANSPORTATION PROGRAM
2012 - 2016

Revised 08/17/11

ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
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	Menards to Galena Road	\$100,000	ST	2012	Finish in 2012
Grove Road	Phase II Engineering	Consolidate Intersections at Route 126	\$200,000	ST	2012	Engr. Contract App.
Grove Road	Land Acquisition	Consolidate Intersections at Route 126	\$400,000	ST	2012	Partially Complete
River Road	Engineering / LA	Blackberry Creek Bridge Replacement	\$200,000	HBP / 20% Co. Br.	2012	In Progress
Ridge Road	Engineering	Traffic Signal at Caton Farm Intersection	\$25,000	ST	2012	
Sherrill Road	Engineering / Surveying	Ashley Road to O'brien Road	\$100,000	ST	2012	Under Contract
Fox River Drive	Land Acquisition	Bridge Replacement at Hollenback Cr.	\$50,000	Co. Bridge	2012	
Little Rock Road	Preliminary Engineering	Intersection Improvement at Creek Rd.	\$60,000	ST	2012	
Van Emmon	Intersection	Intersection Improvement at Route 71	\$1,100,000	HSIP & \$50k ST	2012	Joint w/ IDOT
Ridge Road	Earth / Underground	Wheeler Road to Ill. Rte. 126	\$2,250,000	ST	2012	Spring Letting
Caton Farm Road	Partial Depth Patching	Bridge Deck Repairs	\$150,000	Co. Bridge	2012	Spring Letting
Galena Road	Shlds. & Resurfacing	Little Rock Road to Rock Creek Road	\$900,000	MFT	2012	Spring Letting
Galena Road	Shlds. & Resurfacing	Ill. Rte. 47 to Orchard Road	\$1,000,000	MFT	2012	Spring Letting
Walker Road	Paved Shlds.	Ill. Rte. 71 to Ill. Rte. 47	\$1,000,000	Fed. / \$200k MFT	2012	Spring Letting
Lisbon Road	Resurfacing	Sherrill Road to Joliet Road	\$200,000	MFT	2012	Spring Letting
Church Street	Resurfacing	In the Village of Millington	\$150,000	ST	2012	
County Highways	Pavement Preservation	Miscellaneous Locations	\$100,000	ST	2012	
Fern Dell Road	Bridge Replacement	West of Fennel Road	\$275,000	State / Co. / Twp.	2012	Spring Letting
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	\$1,000,000	\$200k Co. Br.	2013	
Sherrill Road	Land Acquisition	Ashley Road to O'brien Road	\$200,000	ST	2013	
Galena Road	Preliminary Engineering	Bridge over Big Rock Creek	\$50,000	Co. Bridge	2013	
Ridge Road	Preliminary Engineering	Theodore Street to Caton Farm Road	\$100,000	ST	2013	

ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
Little Rock Road	Land Acquisition	Intersection Improvement at Creek Rd.	\$100,000	ST	2013	
Ridge Road	Curb / Paving / Signal	Wheeler Road to Ill. Rte. 126	\$1,750,000	ST	2013	Spring Letting
Grove Road	Realignment	Consolidate Intersections at Route 126	\$3,000,000	ST	2013	Spring Letting
Fox River Drive	Deck Replacement	Over Hollenback Creek - Millbrook	\$800,000	Co. Bridge	2013	Spring Letting
Sherrill Road	Bridge Replacement	Over Valley Run Creek	\$175,000	Co. Bridge	2013	Joint w/ Grundy Co.
Ridge Road	Traffic Signal	Traffic Signal at Caton Farm Intersection	\$200,000	ST	2013	Spring Letting
Walker Road	Resurfacing	Ill. Rte. 71 to Ill. Rte. 47	\$900,000	MFT	2013	Spring Letting
Orchard Road	Resurfacing	Mill Road to Caterpillar Drive	\$600,000	MFT	2013	Spring Letting
Ridge Road	Resurfacing	Black Road to Theodore Road	\$500,000	MFT	2013	Spring Letting
County Highways	Pavement Preservation	Various Locations	\$100,000	ST	2013	
Eldamain Road	Land Acquisition	Walker Rd. to U.S. Route 34 w/ Bridge	\$1,000,000	\$200k Co. Br.	2014	
Sherrill Road	Land Acquisition	Ashley Road to O'brien Road	\$200,000	ST	2014	
Crimmins Road	Engineering	Alignment, Plats, Legals at FRD	\$50,000	ST	2014	
Little Rock Road	Intersection Improvement	At Intersection with Creek & Abe	\$500,000	ST	2014	
Ridge Road	Land Acquisition	Theodore Street to Caton Farm Road	\$200,000	ST	2014	
Galena Road	Preliminary Engineering	Intersection Improvement at Kennedy	\$75,000	ST	2014	
Eldamain Road	Reconstruction	Menards to Galena Road	\$2,500,000	ST - 3 yr. loan	2014	\$7 Million total cost
Galena Road	Deck Replacement	Bridge over Big Rock Creek	\$500,000	Co. Bridge / ST	2014	
County Highways	Resurfacing	Various Locations	\$1,500,000	MFT	2014	
County Highways	Pavement Preservation	Various Locations	\$100,000	ST	2014	
Eldamain Road	Reconstruction	Menards to Galena Road	\$2,500,000	ST - 3 yr. loan	2015	Completed in 2014
Walker Road	Engineering	Alignment Study at Ill. Rte. 71	\$25,000	ST	2015	
Galena Road	Preliminary Engineering	Bridge over Blackberry Creek	\$50,000	Co. Bridge	2015	
Galena Road	Land Acquisition	Bridge at Blackberry Cr. & Kennedy Rd.	\$200,000	Co. Bridge	2015	
Orchard Road	Preliminary Engineering	Orchard / Minkler / Collins / Grove	\$100,000	ST	2015	
Crimmins Road	Land Acquisition	Between Fox River Drive N & S	\$200,000	ST	2015	

ROAD	DESCRIPTION	LIMITS	ESTIMATE	FUNDING	YEAR	STATUS
Ridge Road	Pavement Widening	Theodore Street to Caton Farm Road	\$1,500,000	ST	2015	
County Highways	Resurfacing	Various Locations	\$1,500,000	MFT	2015	
FRD / Ben Street	Resurfacing	Corporate Limits to U.S. Route 34	\$200,000	ST	2015	Spring Letting
County Highways	Pavement Preservation	Various Locations	\$100,000	ST	2015	
Township Bridge	TBD	Township Bridge Program	\$300,000	State / Co. / Twp.	2015	
Eldamain Road	Reconstruction	Menards to Galena Road	\$2,000,000	ST - 3 yr. loan	2016	Completed in 2014
Sherrill Road	Reconstruction	Ashley Road to O'brien Road	\$1,500,000	ST	2016	
Galena Road	Intersection Improvement	At Kennedy Road	\$500,000	ST	2016	
Galena Road	Bridge Replacement	Bridge over Blackberry Creek	\$1,200,000	Co. Bridge / ST	2016	
County Highways	Resurfacing	Various Locations	\$1,500,000	MFT	2016	
County Highways	Pavement Preservation	Various Locations	\$100,000	ST	2016	

Eldamain Road	New Bridge	Over Fox River	*\$20,000,000	Fed.??/ST/MFT	2016	*Assumes 80% Fed.
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Not included in total

5-Year Total: \$38,835,000

*\$20 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 \$20 million. 80% federal funding (\$16 million) is assumed but not guaranteed out of the next federal transportation bill.

GENERAL FUND BUDGET SUMMARY

	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	EST. YR END 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	15,321,676	16,311,319	16,940,446	15,241,975	13,754,160	-18.8%
Revenue	21,678,349	21,644,959	20,868,247	22,171,997	21,948,523	5.2%
Transfers In	2,497,999	2,586,287	2,408,396	731,691	2,406,882	
Total Revenue & Transfers In	24,176,348	24,231,246	23,276,643	22,903,688	24,355,405	
Expenditure	20,790,630	22,137,593	21,859,642	21,032,450	22,997,527	5.2%
Transfers Out	2,396,079	891,637	2,065,263	3,359,053	2,593,485	
Total Expenditure & Transfers Out	23,186,709	23,029,230	23,924,905	24,391,503	25,591,012	
Change in Fund Balance	989,639	1,202,016	(648,262)	(1,487,815)	(1,235,607)	
Ending Balance	16,311,315	17,513,335	16,292,184	13,754,160	12,518,554	-23.2%

GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
General Fund Total Revenues	24,176,348	24,231,246	23,276,643	24,355,405	4.6%
TAXES					
0101-000-1100 Current Property Tax	9,048,350	9,125,985	9,669,052	9,985,359	3.3%
0101-000-1110 Personal Property Repl. Tax	355,877	383,360	304,000	315,000	3.6%
0101-000-1115 State Income Tax	1,837,602	1,655,427	1,400,000	1,800,000	28.6%
0101-000-1120 Local Use Tax	292,380	281,594	220,000	340,000	54.5%
0101-000-1125 State Sales Tax	1,085,257	904,300	700,000	970,000	38.6%
0101-000-1130 Franchise Tax	113,551	117,829	114,000	119,000	4.4%
0101-000-1175 1/4 Cent Sales Tax	2,179,677	2,309,306	2,229,000	2,400,000	7.7%
0101-000-1185 Co. Real Estate Transfer Tax	245,108	214,979	174,000	170,000	-2.3%
Total Taxes	15,157,802	14,992,780	14,810,052	16,099,359	8.7%
LICENSES, PERMITS, & FEES FROM SERVICES					
0101-000-1170 Miscellaneous Revenue	45,942	48,560	35,000	35,000	0.0%
0101-000-1180 Property Tax Late Pymnt. Penalty	688,498	540,409	250,000	320,000	28.0%
0101-000-1190 Sale of Equipment & Vehicles	23,010	13,600	21,000	20,000	-4.8%
0101-001-1205 Facility Mgt Miscellaneous	174	3,298	200	4,000	1900.0%
0101-002-1205 Building & Zoning Fees	55,366	49,561	30,000	35,000	16.7%
0101-002-1210 Hearing Officer Fees		0	3,400	2,600	-23.5%
0101-004-1205 ZBA Fees	9,915	27,784	7,500	7,500	0.0%
0101-006-1205 County Clerk Fees	480,983	421,127	380,000	380,000	0.0%
0101-006-1210 Recorder's Miscellaneous	52,205	48,802	38,000	43,000	13.2%
0101-007-1205 Co. Clk. Election Fund	16,133	216	0	0	
0101-009-1205 Sheriff Fees	500,498	729,053	650,000	450,000	-30.8%
0101-009-1220 Sheriff Miscellaneous	11,535	10,686	5,000	8,000	60.0%
0101-009-1225 Bond Fees	27,431	26,714	27,000	26,500	-1.9%
0101-009-1240 HIDTA Reimbursement	2,662	3,216	4,000	24,000	500.0%
0101-010-1205 Corrections Board & Care	599,100	787,160	985,500	750,000	-23.9%
0101-011-1205 Merit Commission Revenue	6,200	0	7,000	2,500	-64.3%
0101-014-1205 Circuit Clerk Fees	1,355,086	1,442,173	1,400,000	1,300,000	-7.1%
0101-014-1210 Cir. Clk. System Fee	57,828	64,551	60,000	60,000	0.0%
0101-014-1220 Cir. Clk. GPS Service Fee	3,590	2,789	2,000	4,000	100.0%
0101-014-1225 Cir. Clk. Periodic Impris. Fee	18,962	17,290	19,000	16,000	-15.8%
0101-017-1205 Coroner Fees	2,140	1,366	1,000	0	-100.0%
0101-017-1210 Reimbursement for Morgue Use		0	500	0	-100.0%
0101-018-1205 Probation Board & Care	33,969	13,910	8,000	10,000	25.0%
0101-019-1205 Public Defender Fees	26,074	21,199	23,000	17,000	-26.1%
0101-020-1205 Fines & Forfeits	548,617	609,542	560,000	560,000	0.0%
0101-020-1215 State's Attorney Miscellaneous Revenue		10,993	17,500	19,750	12.9%
0101-020-1220 State's Attorney Trial Fee			1,000	1,000	0.0%
0101-022-1205 Assessment Miscellaneous	5,702	5,759	5,000	2,000	-60.0%
0101-023-1205 Mapping Fees	2,018	1,287	1,200	1,200	0.0%
0101-025-1205 Treasurer Fees	53,167	40,174	25,000	25,000	0.0%
0101-025-1210 Inheritance Tax Collection Fees	111,862	105,425	30,000	60,000	100.0%
0101-027-1205 Health Insurance - Empl. Ded.	749,047	802,457	853,650	981,698	15.0%
0101-027-1210 Retired & COBRA Health Insurance	69,953	81,619	50,000	50,000	0.0%
0101-029-1205 County Building Postage Reimb.	92,012	68,151	50,000	60,000	20.0%
0101-030-1205 Liquor License	24,800	17,100	18,800	18,800	0.0%
0101-030-1210 Compost Fees	21,411	16,321	21,000	15,000	-28.6%
0101-033-1205 Technology Revenue	35,174	233	0	0	
0101-033-1210 Tech - Municipality Reimb.	0	21,114	16,000	19,000	18.8%
0101-035-1205 KenCom Miscellaneous	9,523	11,804	11,580	0	-100.0%
0101-000-1500 Forest Preserve - SH Patrol	0	0	5,000		-100.0%
Total Licenses, Permits & Fees from Services	5,753,957	6,065,443	5,622,830	5,328,548	-5.2%

GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
INTEREST					
0101-000-1135 Interest Income	209,710	109,780	80,000	50,000	
Total Interest	209,710	109,780	80,000	50,000	-37.5%
INTERGOVERNMENTAL					
0101-000-1140 State's Attorney Salary	180,846	108,508	24,283	108,508	346.8%
0101-000-1145 Probation Officer Salary	120,953	183,072	215,102	200,000	-7.0%
0101-000-1150 Supervisor of Assmnt. Salary	45,000	24,468	5,808	24,468	321.3%
0101-000-1160 Election Judge	37,080	18,184	14,000	0	-100.0%
0101-000-1155 Public Defender Salary	101,419	84,156	16,672	84,156	404.8%
0101-000-1195 Reimb. PTI	37,776	8,611	25,000	9,300	-62.8%
0101-012-1210 EMA Reimbursement from IEMA	9,522	32,421	24,000	37,485	56.2%
0101-018-1220 Probation Officer Salary (Municipal)	2,784	6,786	9,000	6,700	-25.6%
0101-020-1210 St. Atty. Victim's Assistance Grant	21,500	10,750	21,500	0	-100.0%
Total Intergovernmental	556,880	476,956	355,365	470,617	32.4%
TOTAL REVENUE	21,678,349	21,644,959	20,868,247	21,948,524	5.2%
TRANSFERS IN					
0101-000-1500 Transfer from PS Sales Tax Fund	2,101,200	2,143,225	1,676,705	1,643,171	-2.0%
0101-000-1500 Transfer fr Probation Services Fund	20,000	30,000	30,000	30,000	0.0%
0101-000-1500 Transfer from VAC	19,059	19,415	28,000	30,000	7.1%
0101-000-1500 Transfer from Animal Control Fund	25,000	25,000	17,769	17,000	-4.3%
0101-000-1500 Transfer from Court Security Fund	250,000	250,000	375,000	275,000	-26.7%
0101-000-1500 PBC Lease	1,043	591			
0101-000-1500 Reserve	2,609	270			
0101-000-1500 Transfer from GIS Mapping		0	21,285	21,711	2.0%
0101-000-1500 Sale in Error	79,088	117,786	65,000	65,000	0.0%
0101-000-1500 Transfer from GF Special Reserve				110,000	
0101-000-1500 Transfer from KenCom			194,637	215,000	10.5%
Total Transfers	2,497,999	2,586,287	2,408,396	2,406,882	-0.1%
General Fund Total Revenue & Transfers In	24,176,348	24,231,246	23,276,643	24,355,405	4.6%

GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
EXPENSES					
County Board	162,247	161,393	172,900	161,900	-6.4%
County Clerk & Recorder	174,081	172,364	186,071	176,965	-4.9%
Election Costs	407,789	422,180	391,787	552,983	41.1%
Circuit Court Judge	235,291	285,341	242,511	235,636	-2.8%
Circuit Court Clerk	570,220	589,106	520,338	516,553	-0.7%
Jury Commission	69,377	56,448	50,680	50,795	0.2%
State's Attorney	1,205,907	1,243,476	1,291,338	1,340,951	3.8%
Public Defender	371,547	395,006	432,999	440,665	1.8%
Combined Court Services (Probation)	934,055	884,852	1,059,492	1,022,029	-3.5%
Sheriff	4,067,935	4,782,827	4,869,966	5,162,784	6.0%
Corrections	3,108,254	3,645,963	3,860,481	4,021,157	4.2%
Emergency Management Agency	15,505	13,783	19,777	37,485	89.5%
Merit Commission	13,830	2,860	10,000	5,500	-45.0%
Coroner	147,292	149,672	154,007	152,407	-1.0%
Treasurer	323,356	320,083	337,990	342,415	1.3%
Auditing & Accounting	32,350	31,000	34,975	39,950	14.2%
Property Tax Services	67,050	66,133	65,000	70,000	7.7%
Administrative Services	436,965	390,993	471,051	424,220	-9.9%
Employee Health Insurance	3,298,834	3,550,599	4,087,858	4,507,272	10.3%
General Insurance and Bonding	1,358	1,300	3,850	1,300	-66.2%
Unemployment Compensation	23,347	46,209	70,000	50,000	-28.6%
Postage County Building	64,245	33,495	55,100	65,100	18.1%
Facilities	1,816,125	1,945,082	1,820,219	1,897,215	4.2%
Planning, Building & Zoning	388,027	405,806	354,546	316,654	-10.7%
County Assessing Office	232,857	246,460	270,599	270,089	-0.2%
Technology	686,961	576,294	567,004	582,016	2.6%
Ken Com	1,248,002	1,297,932			
Soil & Water Conservation District Grant	16,381	41,709	39,707	32,000	-19.4%
Regional Office of Education	80,620	89,955	92,866	92,776	-0.1%
Board of Review	51,515	60,786	77,935	74,547	-4.3%
Farmland Review Board	265	302	395	395	0.0%
Capital Expenditures	253,502	228,185	86,200	26,000	-69.8%
Contingency	262,375	0	162,000	327,770	102.3%
Total Expenditures	20,790,630	22,137,594	21,859,642	22,997,527	5.2%

GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
TRANSFERS OUT:					
Debt Service					
Courthouse Expansion Debt Svs Transfer	400,000	200,000	200,000	200,000	0.0%
County Bldg Debt Svs Transfer	122,576	120,638	11,830	8,355	-29.4%
Subtotal (debt service)	522,576	320,638	211,830	208,355	-1.6%
Reserves					
Gen Fund Special Reserve for Tax Appeals	500,000	50,000	50,000	0	-100.0%
Capital Improvement Fund	352,000	175,000	150,000	150,000	0.0%
Subtotal (Reserve Funds)	852,000	225,000	200,000	150,000	-25.0%
Other Transfers Out					
To Kendall Area Transit Fund	21,500	25,500	25,500	25,500	
To County Building Fund	1,000,000	300,000			
To Special Mines		19,869			
To PBZ Hearing Officer		630			
To Economic Development Fund				15,000	
To PBC				419,630	
To KenCom			1,627,933	1,775,000	
Subtotal Other Transfers Out	1,021,500	345,999	1,653,433	2,235,130	35.2%
TOTAL TRANSFERS OUT	2,396,076	891,637	2,065,263	2,593,485	25.6%
TOTAL EXPENDITURES AND TRANSFERS OUT	23,186,706	23,029,231	23,924,905	25,591,012	7.0%

Other Funds Summary

	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% Change In Budget
<u>PUBLIC SAFETY SALES TAX FUND (Fund 20)</u>					
Beginning Balance	3,561,112	2,977,526	1,352,684	2,416,990	78.7%
Revenues	4,204,084	4,220,152	4,010,000	4,010,000	0.0%
Expenses	0	0	0	0	
Net Transfers In (Out)	(4,787,670)	(5,562,961)	(4,373,526)	(4,740,429)	8.4%
Change in Fund Balance	(583,586)	(1,342,809)	(363,526)	(730,429)	100.9%
Ending Balance	2,977,526	1,634,717	989,158	1,686,561	70.5%
<u>GIS MAPPING FUND (Fund 51)</u>					
Beginning Balance	204,512	390,453	491,493	538,801	9.6%
Revenues	439,247	387,714	320,000	288,000	-10.0%
Expenses	253,306	242,717	377,317	248,348	
Net Transfers In (Out)	0	0	(49,090)	(50,072)	2.0%
Change in Fund Balance	185,941	144,997	(106,407)	(10,420)	-90.2%
Ending Balance	390,453	535,450	385,086	528,381	37.2%
<u>GIS RECORDING FUND (Fund 37)</u>					
Beginning Balance	100,252	90,711	85,000	95,000	11.8%
Revenues	54,796	48,350	43,000	43,000	0.0%
Expenses	64,337	40,788	41,604	43,027	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(9,541)	7,562	1,396	(27)	-101.9%
Ending Balance	90,711	98,273	86,396	94,973	9.9%
<i>Levy Funds</i>					
<u>HEALTH & HUMAN SERVICES FUND (Fund 21)</u>					
Beginning Balance	1,025,876	886,378	650,000	750,125	15.4%
Revenues	4,822,608	5,966,261	4,030,336	3,197,361	-20.7%
Expenses	5,578,222	6,602,768	4,651,293	3,893,912	-16.3%
Net Transfers In (Out)	616,116	670,390	563,022	573,038	1.8%
Change in Fund Balance	(139,498)	33,883	(57,935)	(123,513)	113.2%
Ending Balance	886,378	920,261	592,065	626,612	5.8%
<u>COMMUNITY 708 MENTAL HEALTH BOARD FUND (Fund 05)</u>					
Beginning Balance	766	31	2,779	47	-98.3%
Revenues	890,370	924,673	928,392	927,889	-0.1%
Expenses	157,238	135,361	135,644	121,000	-10.8%
Net Transfers In (Out)	(733,867)	(789,296)	(792,748)	(805,389)	1.6%
Change in Fund Balance	(735)	16	0	1,500	
Ending Balance	31	47	2,779	1,547	-44.3%
<u>SOCIAL SERVICES FOR SENIOR CITIZENS FUND (Fund 06)</u>					
Beginning Balance	41,651	5	0	30	
Revenues	316,354	330,120	343,678	343,678	0.0%
Expenses	233,587	239,872	254,100	254,178	0.0%
Net Transfers In (Out)	(124,413)	(90,227)	(89,500)	(89,500)	0.0%
Change in Fund Balance	(41,646)	21	78	0	-100.0%
Ending Balance	5	26	78	30	-61.5%
<u>EXTENSION EDUCATION FUND (Fund 08)</u>					
Beginning Balance	215	68	67	67	0.0%
Revenues	172,853	177,971	182,058	180,558	-0.8%
Expenses	173,000	178,000	182,058	180,558	-0.8%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(147)	(29)	0	0	
Ending Balance	68	39	67	67	0.0%
<u>COUNTY HIGHWAY FUND (Fund 12)</u>					
Beginning Balance	34,893	19,530	90,000	50,000	-44.4%
Revenues	1,551,037	1,645,382	1,595,500	1,631,500	2.3%
Expenses	1,566,400	1,599,799	1,544,154	1,564,088	1.3%
Net Transfers In (Out)	0	0	(100,000)	(75,000)	-25.0%
Change in Fund Balance	(15,363)	45,583	(48,654)	(7,588)	
Ending Balance	19,530	65,113	41,346	42,412	2.6%

Other Funds Summary

	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% Change In Budget
<i>Levy Funds (cont.)</i>					
<u>COUNTY BRIDGE FUND (Fund 13)</u>					
Beginning Balance	226,422	566,333	1,100,000	1,400,000	27.3%
Revenues	663,843	728,368	745,000	1,151,000	54.5%
Expenses	527,423	210,798	1,300,000	1,150,000	-11.5%
Net Transfers In (Out)	203,491	62,967	0	22,500	
Change in Fund Balance	339,911	580,537	(555,000)	23,500	
Ending Balance	566,333	1,146,870	545,000	1,423,500	161.2%
<u>FEDERAL AID MATCHING FUND (Fund 14)</u>					
Beginning Balance	217,620	5,572	9,700	15,000	54.6%
Revenues	1,681,578	5,035	205,000	4,000	-98.0%
Expenses	1,893,626	892	214,700	0	-100.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(212,048)	4,143	(9,700)	4,000	
Ending Balance	5,572	9,715	0	19,000	
<u>IMRF & SOCIAL SECURITY FUND (Fund 09)</u>					
Beginning Balance	908,120	1,117,237	800,000	800,000	0.0%
Revenues	5,540,663	5,951,679	6,166,850	5,987,165	-2.9%
Expenses	5,373,452	6,112,854	6,640,000	6,540,000	-1.5%
Net Transfers In (Out)	41,906	50,116	74,160	311,242	319.7%
Change in Fund Balance	209,117	(111,059)	(398,990)	(241,593)	-39.4%
Ending Balance	1,117,237	1,006,178	401,010	558,407	39.3%
<u>LIABILITY INSURANCE FUND (Fund 10)</u>					
Beginning Balance	283,096	220,000	170,000	200,000	17.6%
Revenues	682,076	735,494	788,900	826,575	4.8%
Expenses	737,049	836,735	825,000	875,000	6.1%
Net Transfers In (Out)	16,100	16,100	17,205	26,141	51.9%
Change in Fund Balance	(38,873)	(85,142)	(18,895)	(22,284)	17.9%
Ending Balance	244,223	134,858	151,105	177,716	17.6%
<u>TUBERCULOSIS FUND (Fund 07)</u>					
Beginning Balance	3,063	7,495	1,000	5,000	400.0%
Revenues	13,050	14,631	25,000	15,000	-40.0%
Expenses	8,618	26,564	25,420	15,000	-41.0%
Net Transfers In (Out)	0				
Change in Fund Balance	4,432	(11,933)	(420)	0	-100.0%
Ending Balance	7,495	(4,438)	580	5,000	762.1%
<u>PUBLIC BUILDING COMMISSION LEASE FUND (Fund 11)</u>					
Beginning Balance	52,902	6,798	6,000	800	-86.7%
Revenues	1,350,939	1,449,657	1,744,050	1,447,450	-17.0%
Expenses	2,396,000	2,455,000	2,744,000	2,867,000	4.5%
Net Transfers In (Out)	998,957	999,409	1,000,000	1,419,630	42.0%
Change in Fund Balance	(46,104)	(5,934)	50	80	60.0%
Ending Balance	6,798	864	6,050	880	-85.5%
<u>VETERANS ASSISTANCE CMS FUND (Fund 89)</u>					
Beginning Balance	147,853	117,958	131,000	69,952	-46.6%
Revenues	345,793	362,636	371,007	382,857	3.2%
Expenses	329,074	325,692	309,047	336,173	8.8%
Net Transfers In (Out)	(46,614)	(52,453)	(61,960)	(46,684)	-24.7%
Change in Fund Balance	(29,895)	(15,509)	0	(0)	
Ending Balance	117,958	102,449	131,000	69,952	-46.6%
<u>ECONOMIC DEVELOPMENT COMMISSION FUND (Fund 02)</u>					
Beginning Balance	5,695	9,028	5,413	4,000	-26.1%
Revenues	0	0	0	0	
Expenses	1,667	3,674	5,100	19,000	272.5%
Net Transfers In (Out)	5,000	4,000	0	15,000	
Change in Fund Balance	3,333	326	(5,100)	(4,000)	
Ending Balance	9,028	9,354	313	0	-100.0%

Other Funds Summary

	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% Change In Budget
<i>Special Department Funds</i>					
<u>RESTRICTED ECONOMIC DEVELOPMENT REVOLVING LOAN FUND (Fund 03)</u>					
Beginning Balance	2,704,388	2,686,851	1,919,278	1,900,000	-1.0%
Revenues	54,950	48,528	92,724	18,902	-79.6%
Expenses	67,487	0	1,000,000	1,000,000	0.0%
Net Transfers In (Out)	(5,000)	(4,000)	0	0	
Change in Fund Balance	(17,537)	44,528	(907,276)	(981,098)	8.1%
Ending Balance	2,686,851	2,731,379	1,012,002	918,902	-9.2%
<u>PBZ HEARING OFFICER FUND (Fund 36)</u>					
Beginning Balance	(1,846)	(1,680)	0	0	
Revenues	2,800	1,050	0	0	
Expenses	2,634	0	0	0	
Net Transfers In (Out)	0	630	0	0	
Change in Fund Balance	166	1,680	0	0	
Ending Balance	(1,680)	0	0	0	
<u>TRANSPORTATION SALES TAX FUND (Fund 19)</u>					
Beginning Balance	1,351,689	1,958,452	1,400,000	2,900,000	107.1%
Revenues	4,401,348	4,562,694	4,010,000	4,110,000	2.5%
Expenses	3,794,585	3,336,878	4,300,000	3,500,000	-18.6%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	606,763	1,225,816	(290,000)	610,000	-310.3%
Ending Balance	1,958,452	3,184,268	1,110,000	3,510,000	216.2%
<u>COUNTY MOTOR FUEL TAX FUND - State Transfer (Fund 15)</u>					
Beginning Balance	655,689	1,429,446	660,000	1,580,000	139.4%
Revenues	1,773,757	5,467,635	1,696,761	1,796,761	5.9%
Expenses	1,000,000	5,425,302	2,000,000	2,300,000	15.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	773,757	42,333	(303,239)	(503,239)	66.0%
Ending Balance	1,429,446	1,471,779	356,761	1,076,761	201.8%
<u>TOWNSHIP BRIDGE FUND (Fund 17)</u>					
Beginning Balance	40,923	18,855	20	21	5.0%
Revenues	181,423	44,132	0	22,500	
Expenses	0	0	0	0	
Net Transfers In (Out)	(203,491)	(62,966)	0	(22,500)	
Change in Fund Balance	(22,068)	(18,834)	0	0	
Ending Balance	18,855	21	20	21	
<u>COUNTY HIGHWAY RESTRICTED FUND (Fund 18)</u>					
Beginning Balance	429,000	425,343	340,000	341,000	0.3%
Revenues	162,580	24,611	10,000	5,000	-50.0%
Expenses	166,237	108,967	0	0	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(3,657)	(84,356)	10,000	5,000	-50.0%
Ending Balance	425,343	340,987	350,000	346,000	-1.1%
<u>SALT STORAGE BUILDING MAINT. FUND (Fund 22)</u>					
Beginning Balance				0	
Revenues				2,500	
Expenses				0	
Net Transfers In (Out)				0	
Change in Fund Balance				2,500	
Ending Balance				2,500	
<u>ANIMAL CONTROL FUND (Fund 35)</u>					
Beginning Balance	39,366	16,582	8,000	17,000	112.5%
Revenues	207,683	165,684	161,500	178,000	10.2%
Expenses	163,617	135,312	123,729	153,454	24.0%
Net Transfers In (Out)	(66,850)	(44,576)	(33,769)	(41,000)	21.4%
Change in Fund Balance	(22,784)	(14,204)	4,002	(16,454)	-511.1%
Ending Balance	16,582	2,378	12,002	546	-95.5%

Other Funds Summary

	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% Change In Budget
<i>Special Department Funds (cont.)</i>					
<u>COUNTY ANIMAL POPULATION CONTROL FUND (Fund 87)</u>					
Beginning Balance	26,614	28,113	8,000	38,000	375.0%
Revenues	19,862	19,641	20,000	18,000	-10.0%
Expenses	18,363	18,440	18,000	18,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	1,499	1,201	2,000	0	-100.0%
Ending Balance	28,113	29,314	10,000	38,000	280.0%
<u>STATE PET POPULATION FUND (Fund 86)</u>					
Beginning Balance	3,570	4,390	5,000	0	-100.0%
Revenues	820	360	800	300	-62.5%
Expenses	0	0	0	300	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	820	360	800	0	-100.0%
Ending Balance	4,390	4,750	5,800	0	-100.0%
<u>RECORDER DOCUMENT STORAGE FUND (Fund 38)</u>					
Beginning Balance	527,843	616,517	550,000	580,000	5.5%
Revenues	259,397	228,880	204,250	204,250	0.0%
Expenses	170,723	263,581	201,708	205,522	1.9%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	88,674	(34,701)	2,542	(1,272)	-150.0%
Ending Balance	616,517	581,816	552,542	578,728	4.7%
<u>INDEMNITY FUND (Fund 54)</u>					
Beginning Balance	103,467	137,907	135,000	184,000	36.3%
Revenues	34,440	22,660	25,000	25,000	0.0%
Expenses	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	34,440	22,660	25,000	25,000	0.0%
Ending Balance	137,907	160,567	160,000	209,000	30.6%
<u>TAX SALE AUTOMATION FUND (Fund 53)</u>					
Beginning Balance	27,131	44,590	40,000	38,500	-3.8%
Revenues	26,020	20,930	20,500	20,500	0.0%
Expenses	8,561	17,196	30,000	33,000	10.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	17,459	3,734	(9,500)	(12,500)	31.6%
Ending Balance	44,590	48,324	30,500	26,000	-14.8%
<u>SALE IN ERROR INTEREST FUND (Fund 82)</u>					
Beginning Balance	192,340	203,320	100,000	100,000	0.0%
Revenues	110,534	122,168	75,000	75,000	0.0%
Expenses	20,466	107,702	0	5,000	
Net Transfers In (Out)	(79,088)	(117,786)	(65,000)	(65,000)	
Change in Fund Balance	10,980	(103,320)	10,000	5,000	-50.0%
Ending Balance	203,320	100,000	110,000	105,000	-4.5%
<u>SHERIFF PREVENTION OF ALCOHOL/CRIMINAL VIOLENCE FUND (Fund 39)</u>					
Beginning Balance	7,956	8,702	16,000	17,300	8.1%
Revenues	7,588	8,550	7,500	8,200	9.3%
Expenses	6,842	2,366	12,000	10,000	-16.7%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	746	6,184	(4,500)	(1,800)	-60.0%
Ending Balance	8,702	14,886	11,500	15,500	34.8%
<u>SHERIFF'S DRUG ABUSE REVENUE FUND (Fund 40)</u>					
Beginning Balance	64,494	53,096	69,500	55,000	-20.9%
Revenues	31,186	45,154	32,700	38,000	16.2%
Expenses	42,584	69,022	45,000	65,000	44.4%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(11,398)	(23,868)	(12,300)	(27,000)	119.5%
Ending Balance	53,096	29,228	57,200	28,000	-51.0%

Other Funds Summary

	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% Change In Budget
<i>Special Department Funds (cont.)</i>					
<u>SHERIFF'S VEHICLE FUND - statutory (Fund 91)</u>					
Beginning Balance	30,210	56,735	26,100	46,700	78.9%
Revenues	38,292	40,004	26,400	28,000	6.1%
Expenses	11,767	55,368	20,000	52,000	160.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	26,525	(15,364)	6,400	(24,000)	-475.0%
Ending Balance	56,735	41,372	32,500	22,700	-30.2%
<u>SHERIFF'S FTA Fund (Fund 84)</u>					
Beginning Balance				34,000	
Revenues				25,000	
Expenses				34,000	
Net Transfers In (Out)					
Change in Fund Balance				(9,000)	
Ending Balance				25,000	
<u>STATE'S ATTORNEY DRUG ENFORCEMENT FUND (Fund 50)</u>					
Beginning Balance	19,583	21,037	22,360	21,860	-2.2%
Revenues	2,303	3,251	500	1,500	200.0%
Expenses	849	1,000	1,000	1,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	1,454	2,251	(500)	500	-200.0%
Ending Balance	21,037	23,288	21,860	22,360	2.3%
<u>CIRCUIT CLERK DOCUMENT STORAGE FUND (Fund 44)</u>					
Beginning Balance	586,924	614,817	694,802	687,123	-1.1%
Revenues	250,901	258,239	250,000	225,000	-10.0%
Expenses	223,008	108,118	168,871	205,600	21.7%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	27,893	150,121	81,129	19,400	-76.1%
Ending Balance	614,817	764,938	775,931	706,523	-8.9%
<u>COURT AUTOMATION FUND (Fund 45)</u>					
Beginning Balance	597,884	717,129	698,924	856,859	22.6%
Revenues	254,944	254,440	250,000	225,000	-10.0%
Expenses	135,699	134,910	223,773	215,729	-3.6%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	119,245	119,530	26,227	9,271	-64.7%
Ending Balance	717,129	836,659	725,151	866,130	19.4%
<u>CHILD SUPPORT COLLECTION FUND (Fund 46)</u>					
Beginning Balance	140,140	160,199	161,374	211,084	30.8%
Revenues	51,977	52,055	46,500	52,000	11.8%
Expenses	31,918	24,527	38,343	32,653	-14.8%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	20,059	27,528	8,157	19,347	137.2%
Ending Balance	160,199	187,727	169,531	230,431	35.9%
<u>CIRCUIT CLERK OPERATION FUND (Fund 90)</u>					
Beginning Balance	30,352	45,032	53,845	39,800	-26.1%
Revenues	15,350	16,194	15,000	16,500	10.0%
Expenses	670	1,890	37,536	38,820	3.4%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	14,680	14,304	(22,536)	(22,320)	-1.0%
Ending Balance	45,032	59,336	31,309	17,480	-44.2%
<u>CIRCUIT CLERK ELECTRONIC CITATION FUND (Fund 83)</u>					
Beginning Balance				7,600	
Revenues				7,500	
Expenses				0	
Net Transfers In (Out)				0	
Change in Fund Balance				7,500	
Ending Balance				15,100	

Other Funds Summary

	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% Change In Budget
<i>Special Department Funds (cont.)</i>					
<u>COURT SECURITY FUND (Fund 42)</u>					
Beginning Balance	540,035	534,743	560,000	425,800	-24.0%
Revenues	365,948	344,188	360,000	340,000	-5.6%
Expenses	121,240	39,613	90,000	97,000	7.8%
Net Transfers In (Out)	(250,000)	(250,000)	(375,000)	(275,000)	-26.7%
Change in Fund Balance	(5,292)	54,575	(105,000)	(32,000)	-69.5%
Ending Balance	534,743	589,318	455,000	393,800	-13.5%
<u>LAW LIBRARY FUND (Fund 43)</u>					
Beginning Balance	242,335	267,476	276,000	290,000	5.1%
Revenues	79,885	89,876	85,000	85,000	0.0%
Expenses	54,744	69,965	57,250	68,825	20.2%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	25,141	19,911	27,750	16,175	-41.7%
Ending Balance	267,476	287,387	303,750	306,175	0.8%
<u>PROBATION SERVICES FUND (Fund 48)</u>					
Beginning Balance	782,329	888,468	861,310	848,021	-1.5%
Revenues	183,584	190,914	196,644	220,700	12.2%
Expenses	62,436	227,415	299,750	291,000	-2.9%
Net Transfers In (Out)	(15,009)	(29,600)	(30,000)	(29,500)	-1.7%
Change in Fund Balance	106,139	(66,101)	(133,106)	(99,800)	-25.0%
Ending Balance	888,468	822,367	728,204	748,221	2.7%
<u>STATE RENTAL HOUSING SUPPORT PROGRAM FUND (Fund 81)</u>					
Beginning Balance	0	0	0	0	
Revenues	230,895	201,213	193,500	193,500	0.0%
Expenses	230,895	201,213	193,500	193,500	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	0	0	0	0	
Ending Balance	0	0	0	0	
<u>CSBG REVOLVING LOAN FUND (Fund 25)</u>					
Beginning Balance	21,213	32,933	19,500	9,000	-53.8%
Revenues	11,720	0	3,600	9,030	150.8%
Expenses	0	0	3,600	8,600	138.9%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	11,720	0	0	430	
Ending Balance	32,933	32,933	19,500	9,430	-51.6%
<u>KENDALL AREA TRANSIT (Fund 55)</u>					
Beginning Balance	39,965	148,241	114,399	118,399	3.5%
Revenues	252,197	156,084	251,648	247,887	-1.5%
Expenses	223,421	237,363	298,648	323,887	8.5%
Net Transfers In (Out)	79,500	50,923	51,000	51,000	0.0%
Change in Fund Balance	108,276	(30,356)	4,000	(25,000)	-725.0%
Ending Balance	148,241	117,885	118,399	93,399	-21.1%
<u>CORONER'S FEES (Fund 94)</u>					
Beginning Balance			1,500	2,633	75.6%
Revenues		1,500	3,279	4,000	22.0%
Expenses			2,146	0	-100.0%
Net Transfers In (Out)					
Change in Fund Balance		1,500	1,133	4,000	252.9%
Ending Balance		1,500	2,633	6,633	151.9%
<u>KENCOM (Fund 33)</u>					
Beginning Balance			0	0	
Revenues			0	18,634	
Expenses			1,433,296	1,402,670	-2.1%
Net Transfers In (Out)			1,433,296	1,296,262	-9.6%
Change in Fund Balance			0	(87,774)	
Ending Balance			0	(87,774)	

Other Funds Summary

	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% Change In Budget
<i>Capital Projects & Debt Service Funds</i>					
<u>CAPITAL IMPROVEMENT FUND (Fund 04)</u>					
Beginning Balance	747,464	859,465	1,036,465	1,032,432	-0.4%
Revenues	435	155,052	0	0	
Expenses	240,000	141,124	350,000	539,000	54.0%
Net Transfers In (Out)	352,000	175,000	150,000	150,000	0.0%
Change in Fund Balance	112,435	188,928	(200,000)	(389,000)	94.5%
Ending Balance	859,899	1,048,393	836,465	643,432	-23.1%
<u>PUBLIC SAFETY CAPITAL IMPROVEMENT FUND (Fund 75)</u>					
Beginning Balance	631,957	831,957	1,131,957	1,431,957	26.5%
Revenues	0	0	0	0	
Expenses	0	0	0	0	
Net Transfers In (Out)	200,000	300,000	300,000	300,000	0.0%
Change in Fund Balance	200,000	300,000	300,000	300,000	0.0%
Ending Balance	831,957	1,131,957	1,431,957	1,731,957	21.0%
<u>GENERAL FUND SPECIAL RESERVE FUND (Fund 76)</u>					
Beginning Balance	950,000	1,450,000	1,500,000	1,550,000	3.3%
Revenues	0	0	0	0	
Expenses	0	0	0	0	
Net Transfers In (Out)	500,000	50,000	50,000	(110,000)	-320.0%
Change in Fund Balance	500,000	50,000	50,000	(110,000)	-320.0%
Ending Balance	1,450,000	1,500,000	1,550,000	1,440,000	-7.1%
<u>COURTHOUSE RESTORATION FUND (Fund 85)</u>					
Beginning Balance	7,367	3,082	1,195	600	-49.8%
Revenues	0	1,000	5,000	3,000	-40.0%
Expenses	4,285	3,738	1,000	3,600	260.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(4,285)	(2,738)	4,000	(600)	-115.0%
Ending Balance	3,082	344	5,195	0	-100.0%
<u>BUILDING FUND (Fund 26)</u>					
Beginning Balance		1,000,000	9,000	353,000	3822.2%
Revenues		170,250	141,000	30,000	-78.7%
Expenses		1,291,299	0	0	
Net Transfers In (Out)	1,000,000	300,000	100,000	75,000	-25.0%
Change in Fund Balance	1,000,000	(821,049)	241,000	105,000	-56.4%
Ending Balance	1,000,000	178,951	250,000	458,000	83.2%
<u>ANIMAL CONTROL BUILDING FUND (Fund 34)</u>					
Beginning Balance	45,000	70,000	75,000	70,000	-6.7%
Revenues	0	0	0	0	
Expenses	0	0	0	0	
Net Transfers In (Out)	25,000	25,000	0	9,000	
Change in Fund Balance	25,000	25,000	0	9,000	
Ending Balance	70,000	95,000	75,000	79,000	5.3%
<u>SPECIAL CONSTRUCTION FUND (Fund XX)</u>					
Beginning Balance				1,291,100	
Revenues				0	
Expenses				1,291,100	
Net Transfers In (Out)				0	
Change in Fund Balance				(1,291,100)	
Ending Balance				0	
<u>JAIL ADDITION BOND PROCEEDS FUND (Fund 57)</u>					
Beginning Balance	121,225	44,370	30,000	8,000	-73.3%
Revenues	604	9,041,945	30	0	-100.0%
Expenses	77,459	9,052,305	30,030	8,000	-73.4%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(76,855)	(10,360)	(30,000)	(8,000)	-73.3%
Ending Balance	44,370	34,010	0	0	

Other Funds Summary

	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% Change In Budget
Capital Projects & Debt Service Funds (cont.)					
<u>JAIL ADDITION DEBT SERVICE FUND (Fund 58)</u>					
Beginning Balance	192,947	250,374	1,050	1,500	42.9%
Revenues	562	334	150	150	0.0%
Expenses	232,873	285,800	396,663	452,425	14.1%
Net Transfers In (Out)	289,738	342,313	396,513	451,825	13.9%
Change in Fund Balance	57,427	56,847	1	(450)	-90100.0%
Ending Balance	250,374	307,221	1,051	1,050	0.0%
<u>COUNTY BUILDING DEBT SERVICE FUND (Fund 56)</u>					
Beginning Balance	170,186	179,358	700	1,100	57.1%
Revenues	409	169,934	150	282,401	188167.3%
Expenses	279,385	286,704	292,256	290,606	-0.6%
Net Transfers In (Out)	288,148	120,638	292,256	8,355	-97.1%
Change in Fund Balance	9,172	3,868	150	150	0.0%
Ending Balance	179,358	183,226	850	1,250	47.1%
<u>COURTHOUSE EXPANSION CONSTRUCTION FUND - bond proceeds (Fund 97)</u>					
Beginning Balance	9,245,751	3,414,599	90,000	88,500	-1.7%
Revenues	10,125,012	1,515	0	0	
Expenses	15,956,164	3,321,616	90,000	88,500	-1.7%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(5,831,152)	(3,320,101)	(90,000)	(88,500)	-1.7%
Ending Balance	3,414,599	94,498	0	0	
<u>COURTHOUSE EXPANSION DEBT SERVICE FUND - 2007 Series A (Fund 98)</u>					
Beginning Balance	1,194,323	1,218,216	5,000	7,000	40.0%
Revenues	2,567	1,747	100	0	-100.0%
Expenses	1,575,406	1,946,347	1,200,308	1,547,233	28.9%
Net Transfers In (Out)	1,596,732	1,977,423	1,200,308	1,545,433	28.8%
Change in Fund Balance	23,893	32,823	100	(1,800)	-1900.0%
Ending Balance	1,218,216	1,251,039	5,100	5,200	2.0%
TOTAL EXPENSES: OTHER FUNDS	44,217,317	36,875,886	32,205,698	32,583,309	1.2%
TOTAL EXPENSES: GENERAL FUND	20,790,630	22,137,594	21,859,642	22,997,527	5.2%
TOTAL EXPENSES: ALL FUNDS	65,007,947	59,013,480	54,065,340	55,580,836	2.8%

General Fund Expenditure Summary

GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
EXPENSES					
County Board	162,247	161,393	172,900	161,900	-6.4%
County Clerk & Recorder	174,081	172,364	186,071	176,965	-4.9%
Election Costs	407,789	422,180	391,787	552,983	41.1%
Circuit Court Judge	235,291	285,341	242,511	235,636	-2.8%
Circuit Court Clerk	570,220	589,106	520,338	516,553	-0.7%
Jury Commission	69,377	56,448	50,680	50,795	0.2%
State's Attorney	1,205,907	1,243,476	1,291,338	1,340,951	3.8%
Public Defender	371,547	395,006	432,999	440,665	1.8%
Combined Court Services (Probation)	934,055	884,852	1,059,492	1,022,029	-3.5%
Sheriff	4,067,935	4,782,827	4,869,966	5,162,784	6.0%
Corrections	3,108,254	3,645,963	3,860,480	4,021,157	4.2%
Emergency Management Agency	15,505	13,783	19,777	37,485	89.5%
Merit Commission	13,830	2,860	10,000	5,500	-45.0%
Coroner	147,292	149,672	154,007	152,407	-1.0%
Treasurer	323,356	320,083	337,990	342,415	1.3%
Auditing & Accounting	32,350	31,000	34,975	39,950	14.2%
Property Tax Services	67,050	66,133	65,000	70,000	7.7%
Administrative Services	436,965	390,993	471,052	424,220	-9.9%
Employee Health Insurance	3,298,834	3,550,599	4,087,858	4,507,272	10.3%
General Insurance and Bonding	1,358	1,300	3,850	1,300	-66.2%
Unemployment Compensation	23,347	46,209	70,000	50,000	-28.6%
Postage County Building	64,245	33,495	55,100	65,100	18.1%
Facilities	1,816,125	1,945,082	1,820,219	1,897,215	4.2%
Planning, Building & Zoning	388,027	405,806	354,546	316,654	-10.7%
County Assessing Office	232,857	246,460	270,599	270,089	-0.2%
Technology	686,961	576,294	567,004	582,016	2.6%
Ken Com	1,248,002	1,297,932			
Soil & Water Conservation District Grant	16,381	41,709	39,707	32,000	-19.4%
Regional Office of Education	80,620	89,955	92,866	92,776	-0.1%
Board of Review	51,515	60,786	77,935	74,547	-4.3%
Farmland Review Board	265	302	395	395	0.0%
Capital Expenditures	253,502	228,185	86,200	26,000	-69.8%
Contingency	262,375	0	162,000	327,770	102.3%
Total Expenditures	20,790,630	22,137,594	21,859,642	22,997,527	5.2%

GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
TRANSFERS OUT:					
Debt Service					
Courthouse Expansion Debt Svs Transfer	400,000	200,000	200,000	200,000	0.0%
County Bldg Debt Svs Transfer	122,576	120,638	11,830	8,355	-29.4%
Subtotal (debt service)	522,576	320,638	211,830	208,355	-1.6%
Reserves					
Gen Fund Special Reserve for Tax Appeals	500,000	50,000	50,000	0	-100.0%
Capital Improvement Fund	352,000	175,000	150,000	150,000	0.0%
Subtotal (Reserve Funds)	852,000	225,000	200,000	150,000	-25.0%
Other Transfers Out					
To Kendall Area Transit Fund	21,500	25,500	25,500	25,500	
To County Building Fund	1,000,000	300,000			
To Special Mines		19,869			
To PBZ Hearing Officer		630			
To Economic Development Fund				15,000	
To PBC				419,630	
To KenCom			1,627,933	1,775,000	
Subtotal Other Transfers Out	1,021,500	345,999	1,653,433	2,235,130	35.2%
TOTAL TRANSFERS OUT	2,396,076	891,637	2,065,263	2,593,485	25.6%
TOTAL EXPENDITURES AND TRANSFERS OUT	23,186,706	23,029,231	23,924,905	25,591,012	7.0%

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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Part Time				
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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
PERSONNEL					
0102-032-6000 Chairman	12,012	12,012	12,000	12,012	
0102-032-6101 Board Members	21,800	22,760	21,600	22,760	
0102-032-6111 Finance & PBZ Chair	6,600	6,000	6,000	6,000	
0102-032-6112 Liquor Commissioner	1,188	1,188	1,200	1,200	
0102-032-6115 Per Diem	96,815	99,310	97,000	97,000	
Special Census wages					
Total Personnel	138,415	141,270	137,800	138,972	0.9%
CONTRACTUAL					
0102-032-6203 Dues/Memberships	2,960	4,650	8,200	3,200	
0102-032-6204 Conferences	1,395	904	4,000	4,000	
0102-032-6215 Contractual Services	136	-	6,100	100	
0102-032-6580 UCCI	300	300	300	300	
Total Contractual	4,791	5,854	18,600	7,600	-59.1%
COMMODITIES					
0102-032-6205 Mileage	14,431	11,201	12,000	12,000	
Total Commodities	14,431	11,201	12,000	12,000	
OTHER					
0102-032-6199 Miscellaneous	4,610	3,068	4,500	3,328	
Total Other	4,610	3,068	4,500	3,328	-26.0%
TRANSFERS					
Total Transfers	-	-	-	-	
Department Total	162,247	161,393	172,900	161,900	-6.4%

County Clerk and Recorder

Description

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

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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
	Full Time				
	County Clerk	1	1	1	1
	Deputy Clerk	2	2	2	2
	Total	3	3	3	3

Election Costs		<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
	Full Time				
	Chief Deputy Clerk	1	1	1	1
	Deputy Recorder	7	3	2	2
	Total	8	4	3	3

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

Recorder's Document Storage		<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
	Full Time				
	Deputy Clerk	1	5	4	4
	Total	1	5	4	4

	Grand Total	14	13	11	11
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County Clerk and Recorder

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
PERSONNEL					
0102-006-6000 County Clerk	80,000	83,200	85,321	87,454	2.5%
0102-006-6102 Deputy Clerks	31,666	49,637	46,950	48,711	3.8%
0102-006-6150 Temporary Help	-	600	10,000	2,000	
Total Personnel	111,666	133,437	142,271	138,165	-2.9%
CONTRACTUAL					
0102-006-6202 Books/Subscriptions	243	219	300	300	
0102-006-6203 Dues/Memberships	573	265	500	500	
0102-006-6204 Conferences	1,043	425	1,000	750	
0102-006-6209 Legal Publications	303	478	500	500	
0102-006-6215 Contractual Services	5,019	3,754	6,500	6,500	
0102-006-6410 Film Duplication	892	-	-	-	
Total Contractual	8,073	5,141	8,800	8,550	-2.8%
COMMODITIES					
0102-006-6200 Office Supplies	10,976	12,271	13,750	13,750	
0102-006-6201 Postage	41,663	20,636	20,000	15,000	
0102-006-6205 Mileage	922	669	1,000	750	
Total Commodities	53,561	33,576	34,750	29,500	-15.1%
OTHER					
0102-006-6411 Birth & Death Reg	-	210	250	250	
0102-006-6412 Rebinding Old Records	781	-	-	500	
Total Other	781	210	250	750	200.0%
Department Total	174,081	172,364	186,071	176,965	-4.9%

Election Costs

Description

This department is 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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<u>Full Time</u>				
Chief Deputy Clerk	1	1	1	1
Deputy Recorder	7	3	2	2
Total	8	4	3	3

Election Costs

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
PERSONNEL					
0102-007-6102 Salaries	203,257	123,866	106,637	110,483	4%
0102-007-6107 Overtime	2,434	4,447	5,000	10,000	
0102-007-6152 Election Judges Per Diem	44,260	86,165	50,000	125,000	
0102-007-6426 Extra Help	3,693	11,612	7,000	15,000	
Total Personnel	253,644	226,090	168,637	260,483	54%
CONTRACTUAL					
0102-007-6209 Legal Publications	1,293	4,135	2,500	5,000	
0102-007-6215 Contractual Services	59,299	67,151	75,000	75,000	
0102-007-6420 School for Judges	750	-	1,500	1,500	
0102-007-6424 Polling Place Rental	2,170	2,520	3,000	7,000	
0102-007-6428 Polling Place Set-up	5,838	12,003	7,000	15,000	
Total Contractual	69,350	85,809	89,000	103,500	16%
COMMODITIES					
0102-007-6205 Election Judge Mileage	1,401	2,822	2,500	5,000	
0102-007-6421 Ballots	40,853	93,391	75,000	100,000	
0102-007-6422 Registration Supplies	4,334	1,683	4,000	4,000	
0102-007-6425 Canvas	-	-	150	-	
0102-007-6427 Election Supplies	38,207	12,385	50,000	55,000	
0102-007-6201 Postage	-	-	-	25,000	
Total Commodities	84,795	110,281	131,650	189,000	44%
OTHER					
0102-007-6423 Precinct Splits	-	-	2,500	-	
Total Other	-	-	2,500	-	-100%
Department Total	407,789	422,180	391,787	552,983	41%

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				
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Full Time				
Court Administrator	1	1	1	1
Bailiff	3	2	2	1
Total	4	3	3	2

Circuit Court Judge

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% Change In Budget
PERSONNEL					
0102-016-6101 Court Administrator	42,966	43,825	44,701	36,230	
0102-016-6106 Overtime			5,000	5,000	
0102-016-6116 Bailiffs	66,811	75,684	80,743	81,939	
0102-016-6482 St Apport/Judges' Salaries	1,780	1,772	2,500	2,500	
0102-016-6116 Part Time Bailiff Per Diem	5,755	9,165			
Total Personnel	117,312	130,446	132,944	125,669	-5.5%
CONTRACTUAL					
0102-016-6234 Postage Meter Lease	-		5,600	5,600	
0102-016-6151 Court Reporter/Transcripts	860	3,576	1,000	1,000	
0102-016-6204 Conferences			3,000	3,000	
0102-016-6206 Training	7,567	3,509	2,000	2,000	
Total Contractual	8,427	7,085	11,600	11,600	0.0%
COMMODITIES					
0102-016-6200 Office Supplies	2,436	5,937	3,500	3,500	
0102-016-6201 Postage	-		500	500	
0102-016-6550 Pre-paid Postage	30,354	45,357	32,000	32,000	
0102-016-6232 Postage Meter Supplies			600	1,000	
Total Commodities	32,790	51,294	36,600	37,000	1.1%
OTHER					
0102-016-6481 Statutory Expenses	76,762	96,516	60,000	60,000	
0102-016-6483 Judges Insurance			1,367	1,367	
Total Other	76,762	96,516	61,367	61,367	0.0%
Department Total	235,291	285,341	242,511	235,636	-2.8%

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
PERSONNEL					
0102-015-6102 Salaries	5,515	5,625	5,740	5,855	
0102-015-6153 Petit Juror Per Diem	17,404	24,615	17,500	17,500	
0102-015-6154 Grand Juror Per Diem	6,948	7,852	7,500	7,500	
0102-015-6155 Coroner Juror Per Diem	1,631	1,739	2,500	2,500	
Total Personnel	31,498	39,831	33,240	33,355	0.3%
CONTRACTUAL					
0102-015-6206 Training	2,624	1,432	1,500	1,500	
0102-015-6475 Meals	1,212	1,639	5,000	5,000	
Total Contractual	3,836	3,071	6,500	6,500	0.0%
COMMODITIES					
0102-015-6200 Office Supplies	4,880	3,034	3,500	3,500	
0102-015-6201 Postage	3,428	6,572	3,000	3,000	
Total Commodities	8,308	9,606	6,500	6,500	0.0%
OTHER					
0102-015-6476 Automation	3,745	1,393	4,440	4,440	
0102-015-6477 Jury System Update	21,990	2,547	-	-	
Total Other	25,735	3,940	4,440	4,440	0.0%
Department Total	69,377	56,448	50,680	50,795	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				
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<u>Full Time</u>				
Public Defender	1	1	1	1
Asst. Defender	2	3	3	3
Admin. Asst.	1	1	1	1
	<hr/>	<hr/>	<hr/>	<hr/>
	4	5	5	5
<u>Part Time</u>				
Asst. Defender	0.5	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	0.5	0	0	0
Total	4.5	5	5	5

Public Defender

ACCOUNT & DESCRIPTION		ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
PERSONNEL						
0102-019-6101	Public Defender	149,857	149,857	149,857	149,857	
0102-019-6102	Asst. Public Defender	161,193	182,559	187,161	193,562	
0102-019-6104	Clerical	35,545	36,256	36,981	38,246	
	Total Personnel	346,595	368,672	373,999	381,665	2.0%
CONTRACTUAL						
0102-019-6202	Books/Subscriptions	2,335	2,852	2,000	2,000	
0102-019-6203	Dues / Memberships	3,003	2,448	2,000	2,000	
0102-019-6204	Conferences	3,429	3,221	4,000	4,000	
0102-019-6206	Training	425	997	2,000	2,000	
0102-019-6215	Contractual Services	11,027	7,538	36,000	36,000	
0102-019-6239	Transcripts	509	2,000	2,000	2,000	
0102-019-6510	Conflict Attorney	-	1,500	-	-	
0102-019-6511	Interpreter Service	30	-	1,000	1,000	
0102-019-6513	PT Investigators	2,137	1,869	5,000	5,000	
	Total Contractual	22,895	22,425	54,000	54,000	0.0%
COMMODITIES						
0102-019-6200	Office Supplies	1,118	2,483	2,500	2,500	
0102-019-6201	Postage	939	1,426	1,500	1,500	
	Total Commodities	2,057	3,909	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	371,547	395,006	432,999	440,665	1.8%

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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Full Time				
Director	1	1	1	1
Supervisor	2	2	2	2
Admin. Officer	1	2	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	16	17	17	17

Combined Court Services (Probation)

ACCOUNT & DESCRIPTION		ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
PERSONNEL						
0102-018-6101	Supervisor	62,808	63,783	65,059	66,361	2.0%
0102-018-6102	Probation Officer Supv.	78,926	90,402	92,210	94,056	2.0%
0102-018-6103	Probation Officer	348,637	352,246	425,569	449,982	5.7%
0102-018-6104	Clerical	94,150	78,619	97,954	101,030	3.1%
	Total Personnel	584,521	585,050	680,792	711,429	4.5%
CONTRACTUAL						
0102-018-6202	Books/Subscriptions	135	-	100	100	
0102-018-6203	Dues/Memberships	968	-			
0102-018-6505	Kane Juvenile Detention	175,247	124,323	170,000	140,000	
0102-018-6206	Training	-	-			
0102-018-6215	Contractual Services	3,429	3,190	4,000	4,000	
0102-018-6217	Vehicle Expense	3,199	1,547	4,000	5,000	
0102-018-6506	Juvenile Board & Care	154,989	146,067	175,000	135,000	
	Total Contractual	337,967	275,127	353,100	284,100	-19.5%
COMMODITIES						
0102-018-6200	Office Supplies	5,438	6,426	6,000	6,000	
0102-018-6201	Postage	3,762	3,841	4,100	5,000	
0102-018-6234	Equip Rental Reset Charges		-	-		
	Total Commodities	9,200	10,267	10,100	11,000	8.9%
OTHER						
0102-018-6503	Circuit Admin. Expense	2,367	14,408	14,500	14,500	
0102-018-6504	Medical Expenses	-	-	1,000	1,000	
	Total Other	2,367	14,408	15,500	15,500	0.0%
	Department Total	934,055	884,852	1,059,492	1,022,029	-3.5%

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				
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Circuit Clerk	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	
	<u>Full Time</u>				
	Circuit Clerk	1	1	1	1
	Chief Deputy Clerk	0	0	0	0
	Accounting Clerk	0	0	0	0
	Clerk Supervisor	2.5	2	0	0
	Deputy Clerk	13	14	15	15
	Fin./Personnel Mgr.	1	1	0	0
Total	17.5	18	16	16	

Child Support	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	
	<u>Full Time</u>				
	Child Support Clerk	1	1	1	1
	Total	1	1	1	1

Circuit Clerk Document Storage	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	
	<u>Full Time</u>				
	Clerk Supervisor	0.5	1	2	2
	Deputy Clerk	2	2	2	2
	Total	2.5	3	4	4

Court Automation	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	
	<u>Full Time</u>				
	Chief Deputy Clerk	1	1	1	1
	Quality Control Mgr.	1	1	1	1
	Clerk Supervisor			1	1
Total	2	2	3	3	

Operation / Administrative	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
	<u>Full Time</u>			
	Fin./Personnel Mgr.			1
Total	0	0	1	1

Grand Total	23	24	25	25
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Circuit Clerk

Account No.	Description	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% Change In Budget
PERSONNEL						
0102-014-6000	Circuit Clerk	80,000	83,285	85,326	87,454	
0102-014-6102	Deputy Clerks	438,005	458,081	380,112	374,199	
0102-014-6107	Overtime	7,596	3,093	4,000	4,000	
	Total Personnel	525,601	544,459	469,438	465,653	-0.8%
CONTRACTUAL						
0102-014-6203	Dues/Memberships	350	300	800	800	
0102-014-6204	Conferences	2,085	1,536	1,900	1,900	
0102-014-6219	Printing Forms	18,723	23,523	25,000	25,000	
	Total Contractual	21,158	25,359	27,700	27,700	0.0%
COMMODITIES						
0102-014-6200	Office Supplies	12,125	10,847	11,000	11,000	
0102-014-6201	Postage	10,210	8,134	11,000	11,000	
0102-014-6205	Mileage	1,126	307	1,200	1,200	
	Total Commodities	23,461	19,288	23,200	23,200	0.0%
	Department Total	570,220	589,106	520,338	516,553	-0.7%

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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<u>Full Time</u>				
State's Attorney	1	1	1	1
Assistant State's Attorney	9	10	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	19	19	19

State's Attorney

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% Change In Budget
PERSONNEL					
0102-020-6000 State's Attorney	166,508	166,508	166,508	166,508	
0102-020-6101 Asst State's Attorney	577,385	642,395	661,601	690,262	
0102-020-6104 Clerical	277,425	282,880	282,229	289,431	
0102-020-6124 Salaries - Investigators	4,845	-	-	-	
0102-020-6125 Stipends	32,372	33,570	37,000	37,000	
0102-020-6117 Temporary Help/Intern	23,417	14,327	19,000	18,500	
Total Personnel	1,081,952	1,139,680	1,166,338	1,201,701	3.0%
CONTRACTUAL					
0102-020-6202 Books/Subscriptions	6,868	5,240	7,250	7,000	
0102-020-6203 Dues/Memberships	5,047	5,047	3,250	6,250	
0102-020-6204 Conferences	2,231	951	2,250	2,000	
0102-020-6206 Training	2,165	978	1,750	1,750	
0102-020-6207 Cell Phones/Pagers	4,320	3,785	3,750	3,750	
0102-020-6215 Contractual Services	32,908	16,500	20,000	20,000	
0102-020-6239 Transcripts	9,694	11,289	14,500	16,000	
0102-020-6522 Appellate Service	15,000	15,000	15,000	15,000	
Total Contractual	78,233	58,790	67,750	71,750	5.9%
COMMODITIES					
0102-020-6200 Office Supplies	14,649	10,815	9,750	10,500	
0102-020-6201 Postage	12,380	10,045	11,500	12,000	
Total Commodities	27,029	20,860	21,250	22,500	5.9%
OTHER					
0102-020-6520 Child Advocacy Center	-	11,041	13,500	13,500	
0102-020-6521 Trials/Hearings	18,693	13,105	22,500	31,500	
Total Other	18,693	24,146	36,000	45,000	25.0%
Department Total	1,205,907	1,243,476	1,291,338	1,340,951	3.8%

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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<u>Full Time</u>				
Sheriff	1	1	1	1
Chief Deputy	1	1	1	1
Commander	2	2	2	2
Deputy Commander				1
Sergeant	8	8	8	8
Deputy	45	45	45	44
Business Manager	1	1	1	1
Admin. Asst./HR Manager	1	1	1	1
Records Clerk	6	6	6	6
	<hr/>	<hr/>	<hr/>	<hr/>
	65	65	65	65
<u>Part Time</u>				
Deputy	1	1	1	1
Sheriff Records Clerk	1	1	1	1
Corrections Records Clerk	0.5	0.5	0.5	0.5
	<hr/>	<hr/>	<hr/>	<hr/>
	2.5	2.5	2.5	2.5
Total	67.5	67.5	67.5	67.5

Sheriff

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
PERSONNEL					
0102-009-6000 Sheriff	99,940	104,000	106,080	108,732	
0102-009-6102 Chief/Commander	279,455	301,393	293,864	396,013	
0102-009-6103 Deputies	2,881,698	3,480,739	3,644,501	3,781,356	
0102-009-6104 Clerical	277,709	307,096	313,771	299,983	
0102-009-6105 Deputies Part Time	-	-	6,000	6,000	
0102-009-6106 Deputies Overtime	102,118	125,451	80,000	96,500	
0102-009-6107 Clerical Overtime	3,340	3,673	1,000	1,000	
Total Personnel	3,644,260	4,322,352	4,445,216	4,689,584	5.5%
CONTRACTUAL					
0102-009-6202 Books/Subscriptions	4,349	3,056	3,500	3,000	
0102-009-6204 Conferences/Dues	8,454	8,300	5,500	5,000	
0102-009-6206 Training	36,150	16,195	40,000	50,500	
0102-009-6207 Cellular Phone	6,055	7,906	6,500	5,000	
0102-009-6215 Contractual Services	30,832	33,452	33,000	24,500	
0102-009-6216 Equipment Maintenance	18,110	20,298	16,000	22,000	
0102-009-6217 Vehicle Maintenance	126,312	130,494	102,000	102,000	
0102-009-6219 Printing	3,995	4,901	3,000	3,000	
0102-009-6436 Weapons/Ammunition	7,246	13,947	7,000	6,000	
0102-009-6438 Contract Expenses	58		750	18,600	
0102-009-6445 Drug Testing			1,500	2,600	
Total Contractual	241,561	238,549	218,750	242,200	10.7%
COMMODITIES					
0102-009-6437 Canine Expenses	3,493	1,721	3,500	3,500	
0102-009-6200 Office Supplies	7,713	7,646	7,000	18,000	
0102-009-6201 Postage	4,192	9,201	6,500	6,500	
0102-009-6205 Fuel	130,673	175,778	155,000	162,000	
0102-009-6240 Uniforms	26,337	15,010	18,000	18,000	
0102-009-6435 Police Supplies	5,867	8,647	12,500	15,000	
Total Commodities	178,275	218,003	202,500	223,000	10.1%
OTHER					
0102-009-6442 Major Crimes Taskforce	500	1,000	1,000	1,000	
0102-009-6439 Investigations	1,268	923	500	5,000	
0102-009-6441 Special Response Team	2,000	2,000	2,000	2,000	
Co. Clerk and Recorder	71				
Total Other	3,839	3,923	3,500	8,000	128.6%
Department Total	4,067,935	4,782,827	4,869,966	5,162,784	6.0%

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 was completed.



Legal Status

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

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

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

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

Authorized Personnel Summary				
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Full Time				
Commander	1	1	1	1
Deputy Commander				2
Sergeant	5	5	5	5
Deputy	47	47	47	45
Food Manager	1	1	1	1
	54	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	54.5	54.5	54.5	54.5

Corrections

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
PERSONNEL					
0102-010-6102 Commander/Sergeant	420,572	464,555	489,994	658,042	
0102-010-6103 Deputies	2,227,084	2,690,113	2,878,262	2,932,490	
0102-010-6106 Deputy Overtime	61,211	85,967	40,000	30,000	
0102-010-6108 Food Management	76,107	77,155	80,280	83,025	
Total Personnel	2,784,974	3,317,790	3,488,536	3,703,557	6.2%
CONTRACTUAL					
0102-010-6206 Training	13,757	6,950	18,100		
0102-010-6215 Contractual Services	93,886	83,675	93,105	89,600	
0102-010-6216 Equipment Maintenance	6,586	1,591	6,000		
0102-010-6451 Prisoner Transport	3,867	9,108	8,000	10,000	
0102-010-6453 Courthouse Security			4,000		
0102-010-6455 Medical Expenses	52,126	45,579	63,240	58,000	
0102-010-6456 Food Service	135,854	167,303	153,000	160,000	
0102-010-6443 Drug Testing			1,500		
Total Contractual	306,076	314,206	346,945	317,600	-8.5%
COMMODITIES					
0102-010-6200 Office Supplies	9,456	5,877	15,000		
0102-010-6240 Uniforms	6,265	8,090	10,000		
Total Commodities	15,721	13,967	25,000	-	-100.0%
OTHER					
Circuit Court Judge	1,483	-	-	-	
Total Other	1,483	-	-	-	
Department Total	3,108,254	3,645,963	3,860,481	4,021,157	4.2%

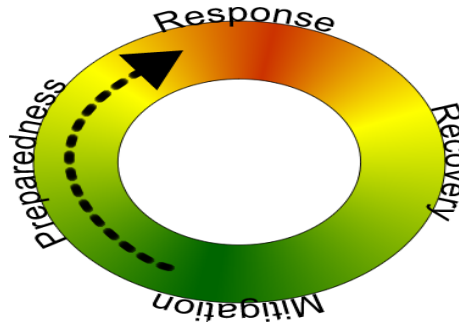
Emergency Management Agency

Description

Previously known as the Emergency Services & Disaster Agency (ESDA), the Emergency Management Agency is directed by a Deputy Commander 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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Part-time				
Director	1	1	1	1
Assistant	1	1	1	1
Total	2	2	2	2

Emergency Management Agency

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
PERSONNEL					
0102-012-6101 Director	6,126	6,306	6,047	6,350	5.0%
0102-012-6104 Clerical	3,234	3,329	3,530	5,295	50.0%
Total Personnel	9,360	9,635	9,577	11,645	21.6%
CONTRACTUAL					
0102-012-6203 Dues/Memberships	250	-	250	740	
0102-012-6204 Conferences	250	-	250	750	
0102-012-6206 Training	1,067	934	1,500	2,500	
0102-012-6217 Vehicle Maintenance	1,601	-	750	10,750	
0102-012-6219 Printing	-	-	100	500	
0102-012-6227 Telephone	1,984	2,105	4,000	4,000	
0102-012-6461 Radio/Siren Maintenance	355	345	2,000	2,000	
Total Contractual	5,507	3,384	8,850	21,240	140.0%
COMMODITIES					
0102-012-6200 Office Supplies	638	598	500	3,000	
0102-012-6201 Postage	-	-	100	100	
0102-012-6205 Mileage	-	166	750	1,500	
Total Commodities	638	764	1,350	4,600	240.7%
Department Total	15,505	13,783	19,777	37,485	89.5%

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
OTHER					
0102-011-6459 Merit Commission	13,830	2,860	10,000	5,500	
Total Other	13,830	2,860	10,000	5,500	
Department Total	13,830	2,860	10,000	5,500	92.3%

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



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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
PERSONNEL						
0102-017-6000	Coroner	50,000	52,000	54,000	56,244	
0102-017-6102	Deputy Coroner	32,059	33,340	34,007	35,163	
0102-017-6161	Per Diem/Per Call	17,472	17,430	15,000	16,000	
	Total Personnel	99,531	102,770	103,007	107,407	4.3%
CONTRACTUAL						
0102-017-6203	Dues/Memberships	924	1,079	1,200	1,200	
0102-017-6206	Training	4,893	4,248	7,500	6,000	
0102-017-6207	Cellular Phone	5,965	5,822	5,000	5,000	
0102-017-6217	Vehicle Maintenance	4,330	5,296	5,000	5,000	
0102-017-6220	Pager Expense	820	477	-	-	
0102-017-6490	Autopsies	16,700	17,625	17,500	12,500	
0102-017-6491	X-rays	-	-	1,000	1,000	
0102-017-6492	Toxicology Testing	6,868	5,167	5,000	5,000	
	Total Contractual	40,500	39,714	42,200	35,700	-15.4%
COMMODITIES						
0102-017-6200	Office Supplies	3,174	3,419	2,500	2,500	
0102-017-6201	Postage	345	528	600	600	
0102-017-6205	Mileage	381	467	400	400	
0102-017-6494	Morgue Supplies	2,981	2,709	4,500	4,000	
0102-017-xxxx	Clothing Allowance	-	-	-	1,000	
	Total Commodities	6,881	7,123	8,000	8,500	6.3%
OTHER						
0102-017-6495	Personal Property Disposal	380	65	800	800	
	Total Other	380	65	800	800	0.0%
	Department Total	147,292	149,672	154,007	152,407	-1.0%

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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<u>Full Time</u>				
Treasurer	1	1	1	1
Tax Collection Manager	1	1	1	1
Accounting Manager	1	1	1	1
Payroll Manager	1	1	1	1
Accounting Asst.	1	1	1	1
Payroll Asst.	1	1	1	1
Total	6	6	6	6

Treasurer

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
PERSONNEL					
0102-025-6000 Treasurer	80,000	83,200	85,321	87,454	
0102-025-6102 Deputy Treasurers	190,575	196,340	200,310	207,161	
0102-025-6105 Temporary - Salaries	-	-	-		
0102-025-6107 Overtime	317	562	1,000	500	
0102-025-6150 Temporary Help	3,779	1,934	3,500	2,500	
Total Personnel	274,671	282,036	290,131	297,615	2.6%
CONTRACTUAL					
0102-025-6203 Dues/Memberships	1,035	855	850	950	
0102-025-6204 Conferences	71	627	800	650	
0102-025-6209 Legal Publications	2,543	1,571	3,000	3,000	
0102-025-6215 Contractual Services	15,909	7,236	7,500	7,000	
Total Contractual	19,558	10,289	12,150	11,600	-4.5%
COMMODITIES					
0102-025-6200 Supplies	3,936	4,433	5,109	5,000	
0102-025-6201 Postage	21,830	20,911	27,000	24,500	
0102-025-6205 Mileage	533	360	600	700	
0102-025-6540 Payroll Materials	2,828	2,054	3,000	3,000	
Total Commodities	29,127	27,758	35,709	33,200	-7.0%
Department Total	323,356	320,083	337,990	342,415	1.3%

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
CONTRACTUAL					
0102-028-6549 Auditing & Accounting	32,350	31,000	34,975	39,950	
Total Other	32,350	31,000	34,975	39,950	14.2%
Department Total	32,350	31,000	34,975	39,950	14.2%

Property Tax Services (Contractual Services)

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2011	% CHANGE IN BUDGET
CONTRACTUAL					
0102-041-6215 Property Tax Assess - Devnet	67,050	66,133	65,000	70,000	
Total Other	67,050	66,133	65,000	70,000	7.7%
Department Total	67,050	66,133	65,000	70,000	7.7%

**estimate going through RFP process.

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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<u>Full Time</u>				
Administrator	1	1	1	1
HR Assoc.	1	1	1	1
Admin. Asst.	1	1	1	1
Budget Coord.	1	1	1	1
	4	4	4	4
<u>Part Time</u>				
Intern	0.5	0.5	0.5	0.5
	0.5	0.5	0.5	0.5
Total	4.5	4.5	4.5	4.5

Administrative Services

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
PERSONNEL					
0102-030-6101 Exempt Positions	174,517	179,719	183,313	189,582	
0102-030-6102 Adm. Asst / HR Associate	84,863	87,400	89,148	92,197	
0102-030-6107 Overtime	93	346	700		
0102-030-6150 Temporary Help/ Interns	-	-	3,000	3,000	
Total Personnel	259,473	267,465	276,161	284,779	3.1%
CONTRACTUAL					
0102-030-6202 Books/Subscriptions	239	195	250	250	
0102-030-6203 Dues/Memberships	1,564	1,320	1,600	1,600	
0102-030-6204 Conferences	220	90	1,300	1,300	
0102-030-6206 Training	199	180	500	500	
0102-030-6207 Cell Phones	766	867	840	840	
0102-030-6209 Legal Publications	100	-			
0102-030-6215 Contractual Services	25,147	33,385	55,350	50,350	
0102-030-6230 Labor Negotiations Contracted	127,911	66,219	105,000	55,251	
0102-030-6561 Advertisements	1,797	311	3,500	3,500	
0102-030-6564 Bristol Twp. Compost Fee	2,141	1,633	2,100	2,100	
0102-030-6565 Employee Assistance	6,182	6,182	6,400	6,400	
0102-030-6567 Flu Shots	1,245	-	1,300	1,300	
0102-030-6568 Educational Services	5,531	9,299	9,000	9,000	
0102-030-6570 Mayors & Managers Meeting	370	-	300	300	
0102-030-6571 Fiscal Agent Fees	-	-	700	-	
Total Contractual	173,412	119,681	188,140	132,691	-29.5%
COMMODITIES					
0102-030-6200 Office Supplies	1,597	756	1,800	1,800	
0102-030-6201 Postage	522	538	850	850	
0102-030-6205 Mileage	1,281	310	1,400	1,400	
0102-030-6237 County Supplies	680	153	700	700	
0102-030-6566 Employee Recognition	-	2,090	2,000	2,000	
Total Commodities	4,080	3,847	6,750	6,750	0.0%
Department Total	436,965	390,993	471,051	424,220	-9.9%

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

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
PERSONNEL					
0102-001-6101 Supervisor	83,428	85,849	87,566	90,561	
0102-001-6102 Maintenance	275,702	284,592	292,168	301,666	
0102-001-6104 Clerical	33,490	34,495	35,185	36,388	
0102-001-6106 Overtime	9,225	5,797	7,000	7,000	
Total Personnel	401,845	410,733	421,919	435,615	3.2%
CONTRACTUAL					
0102-001-6206 Training	1,453	-	-	-	
0102-001-6207 Cellular Phones	4,323	5,555	4,000	4,000	
0102-001-6215 Contractual Services	427,805	473,233	445,000	445,000	
0102-001-6216 Equipment Maintenance	23,773	44,755	30,000	60,000	
0102-001-6217 Vehicle Maintenance	2,437	3,501	3,500	2,800	
0102-001-6351 Electric (All Utilities 2009 & 2010)	834,980	877,688	490,000	535,000	
0102-001-6352 Natural Gas			163,000	180,000	
0102-001-6353 Water			36,000	28,000	
0102-001-6354 Telephones			98,000	90,000	
0102-001-6355 Waste Pick-up			18,000	16,000	
Total Contractual	1,294,771	1,404,732	1,287,500	1,360,800	5.7%
COMMODITIES					
0102-001-6200 Office Supplies	792	235	350	200	
0102-001-6201 Postage	7	21	50	50	
0102-001-6205 Mileage	379	484	400	550	
0102-001-6237 County Supplies	118,331	128,877	110,000	100,000	
Total Commodities	119,509	129,617	110,800	100,800	-9.0%
Department Total	1,816,125	1,945,082	1,820,219	1,897,215	4.2%

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				
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Full Time				
Director	1	1	0	0
Senior Planner	1	1	1	1
Assoc. Planner	1	1	1	1
Code Officer	2	1	1	1
Permit Clerk	1	1	1	1
Secretary	1	1	1	1
Total	7	6	5	5
Part Time				
Intern	0.5	0	0	0
Total	0.5	0	0	0

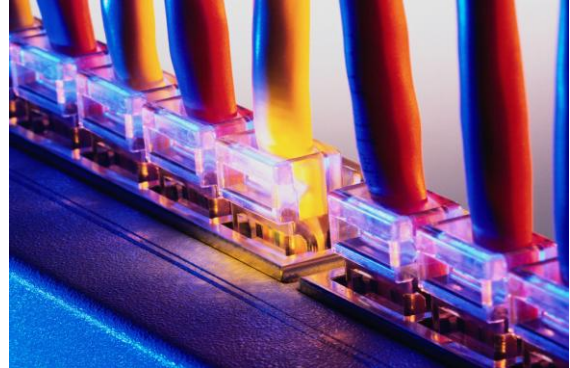
Planning, Building and Zoning

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
PERSONNEL					
0102-002-6101 Supervisor	87,820	90,610	-		
0102-002-6102 Planners	94,749	96,645	98,577	101,948	
0102-002-6103 Compliance Officers	77,334	45,676	47,046	48,575	
0102-002-6104 Clerical	65,549	62,039	69,541	71,801	
0102-002-6106 Overtime	-	-	-	500	
0102-002-6115 ZBA Per Diem		2,250	3,500	3,500	
0102-002-6151 Reporter	979	464	900	200	
Total Personnel	326,431	297,684	219,564	226,524	3.2%
CONTRACTUAL					
0102-002-6202 Books/Subscriptions	788	226	600	600	
0102-002-6203 Dues/Memberships	1,272	1,117	700	700	
0102-002-6204 Conferences	680	898	1,500	2,000	
0102-002-6206 Training	1,258	1,590	500	500	
0102-002-6207 Cellular Phones	3,184	2,275	1,000	1,000	
0102-002-6209 Legal Publications	747	1,086	1,000	1,000	
0102-002-6217 Vehicle Maintenance	6,023	3,122	4,000	4,000	
0102-002-6238 Microfilming/Reproduction	3,462	7,032	5,000	5,000	
0102-002-6361 Plumbing Inspections	4,270	3,196	3,500	3,500	
0102-002-6363 Consultants	26,655	47,845	72,400	45,750	
0102-002-6365 Contracted Inspections	407	881	2,500	2,000	
0102-002-6367 NPDES Permit Fee	1,000	4,294	1,000	1,000	
0102-002-6368 NPDES Permit Assist.	7,000	1,000	3,182	3,100	
0102-002-6370 Delinquent Invoices	599	-	-	-	
Total Contractual	57,345	74,562	96,882	70,150	-27.6%
COMMODITIES					
0102-002-6200 Office Supplies	1,551	1,488	1,500	1,000	
0102-002-6201 Postage	1,567	985	1,500	1,300	
0102-002-6205 Mileage	414	168	100	1,000	
Total Commodities	3,532	2,641	3,100	3,300	6.5%
CAPITAL					
0102-002-6216 Equipment	630	-	500	500	
Total Capital	630	-	500	500	0.0%
OTHER					
0102-002-6380 Regional Planning Comm.	6,294	11,262	14,470	5,280	
0102-002-6381 Zoning Board of Appeals	6,916	2,310	2,500	950	
0102-002-6382 Hearing Officer	2,634	525	3,700	2,620	
0102-002-6383 Historic Preservation		-	1,000	1,200	
0102-002-6384 Ad Hoc Zoning	10,044	16,822	12,830	6,130	
Total Other	25,888	30,919	34,500	16,180	-53.1%
Department Total	413,826	405,806	354,546	316,654	-10.7%

Technology

Description

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



Authorized Personnel Summary				
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<u>Full Time</u>				
Director	1	1	1	1
Network Admin.	1	1	1	1
Lan Support I	1	1	1	1
Lan Support II	1	1	1	1
PC Tech	1	1	1	1
Total	5	5	5	5

Technology

ACCOUNT & DESCRIPTION		ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
PERSONNEL						
0102-033-6101	Supervisor	94,313	97,142	99,085	102,474	
0102-033-6102	Network/LAN Support	194,430	207,037	211,178	218,400	
0102-033-6106	Overtime					
	Total Personnel	288,743	304,179	310,263	320,874	3.4%
CONTRACTUAL						
0102-033-6202	Books/Subscriptions		-	100	100	
0102-033-6203	Dues/Memberships		-	200	200	
0102-033-6204	Conferences		-	1,000	1,000	
0102-033-6206	Training	292	-	3,900	3,000	
0102-033-6207	Cell Phones	2,403	4,798	3,200	3,200	
0102-033-6215	Contractual Services	26,049	23,024	25,800	26,160	
0102-033-6217	Vehicle Maintenance	108	35	300	300	
	Total Contractual	28,852	27,857	34,500	33,960	-1.6%
COMMODITIES						
0102-033-6200	Office Supplies	1,050	1,762	1,500	1,500	
0102-033-6201	Postage	131	114	300	300	
0102-033-6205	Mileage	405	284	500	500	
		1,586	2,160	2,300	2,300	0.0%
CAPITAL						
0102-033-6585	Computer Software	183,449	82,847	108,841	106,004	
0102-033-6586	Computer Hardware	149,340	121,112	71,100	78,878	
0102-033-6587	Central Computer Supplies	33,991	38,139	40,000	40,000	
	Total Commodities	366,780	242,098	219,941	224,882	2.2%
	Department Total	685,961	576,294	567,004	582,016	2.6%

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				
	2009	2010	2011	2012
Full Time				
Supervisor	1	1	1	1
Operations Manager	1	1	1	1
Secretary	1	1	1	1
PRC Clerk	2	2	2	2
Total	5	5	5	5

Chief County Assessing Office

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
PERSONNEL					
0102-022-6101 Supervisor	81,154	68,340	69,700	72,084	3.4%
0102-022-6102 Clerks	106,786	114,698	114,799	119,105	3.8%
0102-022-6107 Overtime	-	-	3,000	2,500	
Total Personnel	187,940	183,038	187,499	193,689	3.3%
CONTRACTUAL					
0102-022-6202 Books/Subscriptions	395	391	400	400	
0102-022-6203 Dues/Memberships	-	445	200	200	
0102-022-6206 Training	3,232	1,277	2,500	2,800	
0102-022-6209 Publications	25,093	35,095	48,000	40,000	
0102-022-6215 Contractual Services	-	3,260	4,000	5,000	
0102-022-6219 Printing	11,766	5,683	17,500	10,000	
Total Contractual	40,486	46,151	72,600	58,400	-19.6%
COMMODITIES					
0102-022-6200 Office Supplies	995	2,986	2,500	2,800	
0102-022-6201 Postage	1,919	13,735	6,000	14,000	
0102-022-6205 Mileage	1,441	550	2,000	1,200	
0102-022-6207 Cellular Phone	76			-	
Total Commodities	4,431	17,271	10,500	18,000	71.4%
Department Total	232,857	246,460	270,599	270,089	-0.2%

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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Part Time				
Chair	1	1	1	1
Member	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total	3	3	3	3

Board of Review

Account No.	Description	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% Change In Budget
PERSONNEL						
0102-021-6102	Board Members	44,135	47,135	47,135	48,747	
	Total Personnel	44,135	47,135	47,135	48,747	3.4%
COMMODITIES						
0102-021-6200	Office Supplies	2,272	2,350	2,700	2,700	
0102-021-6201	Postage	3,471	3,898	3,500	3,500	
0102-021-6205	Mileage	187	-	500	500	
	Total Commodities	5,930	6,248	6,700	6,700	0.0%
CONTRACTUAL						
0102-021-6203	Dues	195	-	300	300	
0102-021-6204	Conferences	403	243	1,800	1,800	
0102-021-6209	Legal Publications	852	1,160	2,000	2,000	
0102-021-6215	Contractual Services	-	6,000	20,000	15,000	
	Total Contractual	1,450	7,403	24,100	19,100	-20.7%
	Department Total	51,515	60,786	77,935	74,547	-4.3%

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
PERSONNEL						
0102-024-6115	Per Diem	170	255	255	255	
	Total Personnel	170	255	255	255	0.0%
CONTRACTUAL						
0102-024-6209	Publications	73	24	100	100	
	Total Contractual	73	24	100	100	0.0%
COMMODITIES						
0102-024-6205	Mileage	22	23	40	40	
	Total Commodities	22	23	40	40	0.0%
	Department Total	265	302	395	395	0.0%

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
PERSONNEL						
0102-027-6547	Health Insurance Premiums	3,298,834	3,550,599	4,087,858	4,507,272	10.3%
0102-027-6548	Employee Reimbursements	-	-	-	-	
	Total Personnel	3,298,834	3,550,599	4,087,858	4,507,272	10.3%
	Department Total	3,298,834	3,550,599	4,087,858	4,507,272	10.3%

General Insurance and Bonding

ACCOUNT & DESCRIPTION		ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
OTHER						
0102-031-6575	Bonds and Notaries	1,358	1,300	3,850	1,300	-66.2%
	Total Other	1,358	1,300	3,850	1,300	
	Department Total	1,358	1,300	3,850	1,300	-66.2%

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
OTHER					
0102-026-6546 Contributions/St. Unemp.	23,347	46,209	70,000	50,000	
Total Other	23,347	46,209	70,000	50,000	
Department Total	23,347	46,209	70,000	50,000	-28.6%

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
COMMODITIES					
0102-029-6550 Pre Paid Postage	60,000	30,000	50,000	60,000	
0102-029-6232 Postage Supplies	1,058	-	1,300	1,300	
Total Commodities	61,058	30,000	51,300	61,300	19.5%
CONTRACTUAL					
0102-029-6234 Equipment Rental/Reset	2,441	2,441	2,600	2,600	
Total Contractual	2,441	2,441	2,600	2,600	0.0%
OTHER					
0102-029-6233 Miscellaneous	746	1,054	1,200	1,200	
Total Other	746	1,054	1,200	1,200	0.0%
Department Total	64,245	33,495	55,100	65,100	18.1%

Soil and Water Conservation District Grant

Description

Kendall County grants the Soil and Water Conservation District funds to help support their education program including 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

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
0102-036-6215 Contractual Services	16,381	41,709	41,707	32,000	-23.3%

		ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
<u>Grant Breakdown</u>						
PERSONNEL						
	Education Coordinator	12,204	12,448	12,450	13,000	
	Total Personnel	12,204	12,448	12,450	13,000	4.4%
CONTRACTUAL						
	Workshop	124	126	262	300	
	Education Newsletter	124	126	125	200	
	Travel	1,164	1,187	1,150	1,350	
	Copying	428	437	450	575	
	Total Contractual	1,840	1,877	1,987	2,425	22.0%
COMMODITIES						
	Education Supplies	1,717	1,751	1,750	1,850	
	Soil Stewardship Materials	124	126	125	200	
	Office Supplies	248	253	270	325	
	Newsletter Postage					
	Total Commodities	2,089	2,131	2,145	2,375	10.7%
OTHER						
	Edu Contest & Awards	248	253	125	200	
	District Operations		25,000	25,000	14,000	
	Total Other	248	25,253	25,125	14,200	-43.5%
	Department Total	16,381	41,709	41,707	32,000	-23.3%

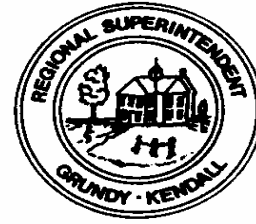
Regional Office of Education

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
PERSONNEL						
0102-008-6431	Staff Reimbursement	56,434	59,447	58,670	60,677	3.4%
0102-008-6430	Grundy Benefits Reimb.	8,370	12,768	11,025	11,340	2.9%
	Total Personnel	64,804	72,215	69,695	72,017	3.3%
OTHER						
0102-008-6650	Misc. Grundy Reimb.	15,816	17,740	23,171	20,759	
	Total Other	15,816	17,740	23,171	20,759	-10.4%
	Department Total	80,620	89,955	92,866	92,776	-0.1%

Capital Expenditures

Description

Includes all capital expenditures for all General Fund departments.

FY12 Budget includes : 1 state bid squad car and 1 change over/build

ACCOUNT & DESCRIPTION		ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
CAPITAL						
0102-100-9101	Facilities Management	97,073	148,234	31,200		
0102-100-9109	Sheriff	105,670	79,951	55,000	26,000	-52.7%
0102-100-9114	Circuit Court Clerk	4,000				
0102-100-9133	Technology Services	46,759				
	Total Capital	253,502	228,185	86,200	26,000	-69.8%
	Department Total	253,502	228,185	86,200	26,000	-69.8%

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
OTHER						
0102-037-6999	Contingency	262,375	-	162,000	327,770	102.3%
	Total Other	262,375	-	162,000	327,770	
	Department Total	262,375	-	162,000	327,770	102.3%

General Fund Transfers Out

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
TO DEBT SERVICE:					
0102-038-6315 Court Expansion Debt Svs Transfer	400,000	200,000	200,000	200,000	
0102-038-6310 County Bldg Debt Svs Transfer	122,576	120,638	11,830	8,355	
Subtotal (debt service)	522,576	320,638	211,830	208,355	-1.6%
TO RESERVE FUNDS:					
0102-039-6310 Gen Fund Special Reserve for Tax Appeals	500,000	50,000	50,000	0	
0102-039-6310 Capital Improvement Fund	352,000	175,000	150,000	150,000	
Subtotal (reserve funds)	852,000	225,000	200,000	150,000	-25.0%
OTHER TRANSFERS:					
0102-039-6310 To Kendall Area Transit Fund	21,500	25,500	25,500	25,500	
0102-039-6310 To Economic Development Fund				15,000	
0102-039-6310 To Special Mines		19,869			
0102-039-6310 To Building Fund	1,000,000	300,000			
0102-000-xxxx To PBC				419,590	
0102-039-6310 To KenCom			1,857,819	1,775,000	
Subtotal (other transfers)	1,021,500	345,999	1,883,319	2,235,090	18.7%
TOTAL TRANSFERS OUT	2,396,076	891,637	2,295,149	2,593,445	13.0%

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 transfers to other funds for public safety related expenditures.

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	3,561,112	2,977,526	1,352,684	2,416,990	78.7%
REVENUE					
2001-000-1320 Sales Tax	4,164,421	4,209,113	4,000,000	4,000,000	
2001-000-1325 Misc					
2001-000-1135 Interest Income	39,663	11,039	10,000	10,000	
Total Revenue	4,204,084	4,220,152	4,010,000	4,010,000	0.0%
TRANSFERS OUT					
2002-000-6300 Transfer to General Fund	2,101,200	2,143,225	1,676,705	1,643,171	-2.0%
2002-000-6310 Transfer to PS Cap. Projects Fund	200,000	300,000	300,000	300,000	0.0%
2002-000-6875 Transfer to Public Building Commission Lease	1,000,000	1,000,000	1,000,000	1,000,000	0.0%
2002-000-6880 Transfer to Jail Add. Debt Srvs. 2002A	289,738	342,313	396,513	451,825	13.9%
2002-000-6885 Transfer to Courthouse Exp 2007A	381,060	322,815	319,820	289,820	-9.4%
2002-000-6886 Transfer to Courthouse Exp Series 2008	815,672	773,840	281,340	656,465	133.3%
2002-000-6887 Transfer to Courthouse Exp Series 2009		680,768	399,148	399,148	0.0%
Total Transfers Out	4,787,670	5,562,961	4,373,526	4,740,429	8.4%
Revenue over/(under) Expenditure & Transfers Out	(583,586)	(1,342,809)	(363,526)	(730,429)	
Ending Balance	2,977,526	1,634,717	989,158	1,686,561	70.5%

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>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Full Time				
GIS Coordinator	1	1	1	1
Deputy Mapper	1	1	0	0
Senior Cadastral/GIS System Spec.	0	0	1	1
CAD Specialist II	1	1	0	0
GIS Analyst	1	1	1	1
Total	4	4	3	3

GIS Mapping Fund

Staffing		2009	2010	2011	2012	
Full time staff in fund		4	4	3	3	
ACCOUNT & DESCRIPTION		ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance		204,512	390,453	491,493	538,801	9.6%
REVENUE						
5101-000-1320	GIS Receipts	439,013	385,471	320,000	288,000	
5101-000-1325	Miscellaneous Revenue	234	2,243			
5101-000-1530	IDOT GIS Grant					
	Total Revenue	<u>439,247</u>	<u>387,714</u>	<u>320,000</u>	<u>288,000</u>	-10.0%
PERSONNEL						
5102-000-6101	Salaries	<u>195,186</u>	<u>179,862</u>	<u>147,117</u>	<u>152,148</u>	
	Total Personnel	195,186	179,862	147,117	152,148	3.4%
COMMODITIES						
5102-000-6201	Postage	40		300	300	
5102-000-6537	Plotter supplies	1,271		5,000	5,000	
5102-000-6205	Mileage			1,000	1,000	
5102-000-6200	Office Supplies	<u>449</u>	<u>406</u>	<u>1,000</u>	<u>1,000</u>	
	Total Commodities	1,760	406	7,300	7,300	0.0%
CONTRACTUAL						
5102-000-6203	Dues and Memberships	220		1,000	1,000	
5102-000-6206	Training	30		3,000	3,000	
5102-000-6204	Conferences			4,000	4,000	
5102-000-6650	GIS Expenditures	56,110	62,449	94,900	80,900	
5102-000-6926	Aerial Reflight			<u>120,000</u>		
	Total Other	<u>56,360</u>	<u>62,449</u>	<u>222,900</u>	<u>88,900</u>	-60.1%
	Total Expenditure	<u>253,306</u>	<u>242,717</u>	<u>377,317</u>	<u>248,348</u>	-34.2%
	Revenue over/(under) Expenditure	185,941	144,997	(57,317)	39,652	
TRANSFERS OUT						
5102-000-6300	To General Fund			21,285	21,711	2.0%
5102-000-6305	To IMRF/FICA			<u>27,805</u>	<u>28,361</u>	
	Total Transfers Out	0	0	49,090	50,072	2.0%
	Ending Balance	<u>390,453</u>	<u>535,450</u>	<u>385,086</u>	<u>528,381</u>	37.2%

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

	2009	2010	2011	2012
Full time staff in fund	2	1	1	1

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	100,252	90,711	85,000	95,000	11.8%
REVENUE					
3701-000-1320 GIS Receipts	54,796	48,350	43,000	43,000	
3701-000-1325 Misc Revenue	_____	_____	_____	_____	
Total Revenue	54,796	48,350	43,000	43,000	0.0%
PERSONNEL					
3702-000-6101 Salaries	64,337	40,788	41,604	43,027	3.4%
Total Personnel	64,337	40,788	41,604	43,027	
OTHER					
3702-000-6650 GIS Expenditure	0	0	0	0	
Total Other	0	0	0	0	
Total Expenditure	64,337	40,788	41,604	43,027	3.4%
Revenue over/(under) Expenditure	(9,541)	7,562	1,396	(27)	
Ending Balance	90,711	98,273	86,396	94,973	9.9%

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, LIHEAP, weatherization, and health education in all units.

Legal Status

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

Authorized Personnel Summary

		2009	2010	2011	2012
Administration	Full Time				
	Executive Director	1	1	1	1
	Fiscal Director	1	1	1	1
	Community Health Administrator	1	1	0	0
	Assistant Executive Director	1	1	1	1
	Admin. Asst. / Exec. Secretary	2	2	1	1
	Data Entry Clerk	1	1	0	0
	Fiscal Clerk	1	1	1	1
	Part Time				
	Fiscal Director Replacement			0.25	0
Subtotal	7	8	5.25	5	

Admissions (ASCPE)	Full Time				
	Admissions Unit Director	1	1	1	0
	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	0.7
	Subtotal	4	4	4.5	3.7

Community Action Services	Full Time				
	Community Service Unit Director	1	1	1	1
	Weatherization Assessor	1	2	2	2
	Outreach Worker	2	3	2	3
	Clerk	1	1	1	1
	Community Service Case Worker	1	1	1	0
	Community Action Secretary	0	1	1	1
	Outreach Worker/Inspector	0.5	0	1	0
Subtotal	6.5	9	9	8	

Mental Health Unit	Full Time				
	Mental Health Unit Director	1	1	1	1
	Asst. Director/DASA Coord.	1	1	1	1
	Clinical Psychologist Counselor	0	0	1	0.4
	Subs. Abuse Eval Spec.	1	1	1	1
	Counselor	6	6	3	3.6
	Mental Health Secretary	1	1	1	1
	Mental Health Nurse	1	1	1	0.4
	Part Time				
	Clinical Psychologist Counselor			0.5	0.4
Counselor			0.6	0.6	
Subtotal	11	11	10.1	9.4	

		2009	2010	2011	2012
Community Nursing	Full Time				
	Director of Nursing	1	1	1	1
	Assistant Director of Nursing	1	1	1	1
	Nurse	3	3	3	3.6
	Nutritionist	1	1	1	0.4
	WIC Coordinator	1	1	1	1
	Clerk	2	2	2	2
	Part Time				
	TPS/WIC Assistant	1	1	1.2	0.5
	Subtotal	10	10	10.2	9.5

Environmental Health	Full Time				
	Environmental Unit Director	1	1	1	1
	Sanitarian	4	4	4	4
	Associate Sanitarian	1	0	0	0
	Environ. Health Secretary	1	1	1	1
	Environmental Inspector		1	1	1
	Part Time				
	Sanitarian	0.75	0.75	0.75	0.75
	PT Inspector (.5 FTE)	0.5	0	0	0
	Subtotal	9.25	7.75	7.75	7.75

Information Services	Full Time				
	Support Services Director	1	1	1	0
	Records Specialist	1	1	1	1
	Clerk, Data Entry	0	0	1	1
	Receptionist	1	1	2	2
	Part Time				
	PT Evening Records Clerk	0.5	0.5	0.5	0.5
	PT Receptionist	0.75	0.75	0.3	0.3
	Subtotal	5.25	4.25	5.8	4.8

Health Info.	Full Time				
	Health Info and Grants Coordinator	1	1	0	1
	Subtotal	0	0	0	1

FTE					
		2009	2010	2011	2012
	Full Time	50	52	48	44.8
Part Time	3	2	4.7	4.35	
Total	53	54	52.7	49.15	

Health and Human Services

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	1,025,876	886,378	650,000	750,125	15.4%
REVENUE					
2101-000-1100 Property Taxes	743,426	753,680	757,000	757,000	0.0%
2101-000-1135 Interest Income	173	72	1,200	100	
2101-000-1325 Miscellaneous Income	11,174	12,378	8,500	10,000	
2101-000-1415 Coffee Revenue	1,159	1,047	1,200	900	
2101-000-1422 State Grant Health Protection	61,305	63,201	63,201	62,500	
2101-000-1446 IL Viol. Prot. Grant Fiscal Agent	16,114	22,886	19,500	19,500	
2101-000-1447 Facility Utilization Contract	14,556	10,504	9,720	10,920	
Total Levy & General Revenues	847,907	863,768	860,321	860,920	0.1%
2101-000-1401 Behavioral Health Counsel Fee	133,698	110,230	138,300	110,300	
2101-000-1414 Behavioral Health Grants	14,612	60,650	153,200	97,000	
2101-000-1417 Fox Valley United Way	42,774	38,515	25,000	20,000	
2101-000-1425 Title III NEIAA on Aging	9,683	8,072	7,290	7,969	
2101-000-1426 DCFS Counseling	4,667	3,765	3,000	3,500	
TBD Homeless Intervention	0		0	0	
Total ASCPE & Mental Health	205,434	221,232	326,790	238,769	-26.9%
2101-000-1402 Septic Inspection Fees	8,835	8,160	5,000	6,000	
2101-000-1403 Restaurant Inspection Fees	148,247	151,952	140,000	147,500	
2101-000-1404 Tanning Fees	1,150	1,450	1,500	1,500	
2101-000-1405 Kendall Co. Well Permit Fee	10,650	6,475	1,500	4,000	
2101-000-1406 Solid Waste Fee	2,195	1,685	2,000	2,500	
2101-000-1409 West Nile Virus Grant	24,548	10,238	7,500	7,500	
2101-000-1412 Plat Review Fees	0	3,050	1,000	1,000	
2101-000-1428 Non-Community Well Grant	1,050	1,062	1,000	1,300	
2101-000-1441 Radon Test Kit Fees	4,533			9,348	
Total Environmental Health	201,208	184,072	159,500	180,648	13.3%
2101-000-1410 Immunization Clinic	30,221	21,926	15,000	20,000	
2101-000-1411 Hepatitis B Shots	64,290	58,037	35,000	52,000	
2101-000-1427 State Grant FCM	104,675	103,575	100,900	99,000	
2101-000-1429 Public Aid FCM	126,275	95,743	85,000	75,000	
2101-000-1430 Public Aid Immunizations	1,868	60,261	20,000	20,000	
2101-000-1431 W.I.C. Grant	144,600	150,200	156,800	156,800	
2101-000-1432 TB Board Contract	4,765	22,355	15,000	15,000	
2101-000-1435 Flu Clinic	7,329	3,676	0	0	
2101-000-1436 State Grant Lead Prevention	756	406	500	500	
2101-000-1448 Teen Parent Services	32,927	19,300	28,000	0	
Total Community Nursing	517,706	535,479	456,200	438,300	-3.9%
2101-000-1413 FCM Homeless Service	18,985	9,918	30,300	0	
2101-000-1433 State Grant CAT Programs	2,196,292	2,996,173	2,056,200	1,325,100	
Total Community Action	2,215,277	3,006,091	2,086,500	1,325,100	-36.5%
2101-000-1400 Women's Health Fair	3,000	13,396	0	0	
2101-000-1424 State Grant Tobacco	20,311	24,568	24,725	24,000	
Total Community Education	23,311	37,964	24,725	24,000	-2.9%
2101-000-1443 Emergency Response Grants	112,561	433,907	116,300	129,624	
Total Emergency Response	112,561	433,907	116,300	129,624	11.5%
TOTAL REVENUE	4,123,404	5,282,513	4,030,336	3,197,361	-20.7%

Health and Human Services

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
EXPENDITURES					
PERSONNEL					
2102-000-6101 Administration	442,315	403,404	331,450	335,329	
2102-000-6102 Admissions Services Unit	193,713	362,795	223,668	231,317	
same account Community Action	286,436	235,170	337,863	314,495	
same account Community Health Education	44,345	0	45,732	58,000	
2102-000-6103 Mental Health Unit	490,937	483,147	527,180	479,944	
2102-000-6104 Comm Public Health NursingUnit	408,688	394,936	447,262	440,381	
same account Environmental Health	343,581	348,290	348,290	360,437	
2102-000-6105 Information Services	127,971	143,367	188,359	149,307	
2102-000-6106 Overtime	706	1,138	10,000	5,000	
Total Personnel	2,338,692	2,372,248	2,459,804	2,374,210	-3.5%
CONTRACTUAL					
2102-000-6203 Dues/Subscriptions	5,899	9,236	8,600	9,600	
2102-000-6204 Conferences & Training	26,826	23,466	19,800	20,950	
2102-000-6215 Contractual Services	163,891	182,915	145,170	155,670	
2102-000-6217 Vehicle Maintenance	439	2,500	2,500	2,500	
2102-000-6219 Printing & Publications	15,977	15,181	16,400	11,900	
2102-000-6227 Telephone	10,026	15,091	14,245	10,800	
2102-000-6561 Personnel Advertising	2,871	19,296	4,350	5,800	
2102-000-6779 Title III E Caregiver Support	700		0	0	
2102-000-6781 Direct Client Assistance	2,108,814	3,023,756	1,719,904	1,041,562	
2102-000-6783 Children's Program			0	0	
2102-000-6785 Homeless Intervention - rent			31,272	30,000	
2102-000-6785 Homeless Intervention - utilities			11,728		
2102-000-6785 Homeless Intervention - contract.			0		
2102-000-6790 Solid Waste	1,678	3,267	3,000	3,000	
2102-000-6791 Building Maintenance	0		5,000	5,000	
2102-000-6796 Contracts			0	0	
Total Contractual	2,337,121	3,294,708	1,981,969	1,296,782	-34.6%
COMMODITIES					
2102-000-6201 Postage	5,683	7,141	6,520	7,570	
2102-000-6205 Mileage	20,614	21,946	31,600	33,100	
2102-000-6775 Non-Medical Supplies	33,092	52,196	35,200	42,500	
2102-000-6776 Medical Supplies	18,469	8,059	18,100	10,100	
2102-000-6777 Community Education Supplies	7,180	10,061	10,750	10,750	
2102-000-6789 Hepatitis B Vaccine	39,165	45,953	35,000	48,000	
2102-000-6793 Psychological Testing Material	597	617	2,000	1,500	
Total Commodities	124,800	145,973	139,170	153,520	10.3%
CAPITAL					
2102-000-9999 Capital Expenditures	43,146	39,187	39,850	38,400	
Total Capital	43,146	39,187	39,850	38,400	-3.6%
OTHER					
2102-000-6650 Miscellaneous Expense		30,463		0	
2102-000-6784 Refunds	4,039	1,266	6,000	2,000	
2102-000-6786 IL Viol. Prot. Grant Fiscal Agent	19,131	19,684	19,500	19,500	
2102-000-6787 IPLAN	0	4,317	5,000	1,500	
2102-000-TBD PHAB	0	0	0	8,000	
Total Other	23,170	55,730	30,500	31,000	1.6%
TOTAL EXPENDITURE	4,866,929	5,907,846	4,651,293	3,893,912	-16.3%
Revenue over/(under) Expenditure	(743,525)	(625,333)	(620,957)	(696,551)	

Health and Human Services

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
TRANSFERS IN					
2101-000-1416 708 Fund Transfer	728,875	788,898	792,048	804,889	
2101-000-1437 Senior Citizens Fund Transfer	66,413	64,804	65,000	64,000	
2101-000-1438 GF Transfer		0	0	0	
2101-000-xxxx DCS Contingency Fund		0	0	0	
Total Transfers In	795,288	853,702	857,048	868,889	1.4%
TRANSFERS OUT					
2102-000-6780 Administrative Rent	165,572	169,712	280,426	282,251	
2102-000-6792 Insurance Reimbursement	13,600	13,600	13,600	13,600	
Total Transfers Out	179,172	183,312	294,026	295,851	0.6%
NON-CASH ITEMS					
REVENUE					
2101-000-1449 State Donated Vaccines	125,461	153,521	130,000	180,000	
2101-000-1439 W.I.C. Supplemental Nutrition	573,743	530,227	575,000	575,000	
EXPENDITURE					
2102-000-6794 State Donated Vaccines	137,550	164,695	130,000	180,000	
2102-000-6778 Supplemental Food Coupons	573,743	530,227	575,000	575,000	
Total Non-Cash Items Surplus/(Deficit)	(12,089)	(11,174)	0	0	
Ending Balance	886,378	920,261	592,065	626,612	5.8%

Community 708 Mental Health Board Fund

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	766	31	2,779	47	-98.3%
REVENUE					
0501-000-1100 Current Tax	890,163	924,585	928,392	927,889	-0.1%
0501-000-1105 Protested & Back Tax	0				
0501-000-1135 Interest	207	88			
Total Revenue	890,370	924,673	928,392	927,889	-0.1%
CONTRACTUAL					
<u>Agency Grants</u>					
0502-000-6661 Family Counseling	2,995	1,982	1,990	500	
0502-000-6662 Youth Service Board	16,971				
0502-000-6663 AID	24,958	24,776	24,875	24,500	
0502-000-6664 Open Door	40,930	40,646	40,808	41,000	
0502-000-6665 Mutual Ground	29,949	34,695	34,834	34,000	
0502-000-6667 Operating Expense	504	58	300		
0502-000-6668 Fox Valley Family YMCA	7,487	4,955	4,975	500	
0502-000-6669 CASA Kendall County	5,491	5,453	5,475	9,500	
0502-000-6670 Suicide Prevention Services	6,988	4,955	4,975	500	
0502-000-6672 Aunt Martha's	5,990	5,946	5,970	3,000	
0502-000-6673 Senior Services	5,990	3,964	3,980	2,000	
0502-000-6676 Fox Valley Hospice	2,995	2,477	2,487	1,000	
0502-000-6678 Education Services Network	998	499			
0502-000-6679 Day One Network	4,992	4,955	4,975	4,500	
0502-000-6680 NAMI	0				
Total Contractual	157,238	135,361	135,644	121,000	-10.8%
Total Expenditure	157,238	135,361	135,644	121,000	-10.8%
Revenue over/(under) Expenditure	733,132	789,312	792,748	806,889	
TRANSFERS OUT					
0502-000-6660 Transfer to HHS	728,875	788,898	792,748	804,889	1.5%
0502-000-6681 Probation Court Services	4,992	398	0	500	
Total Transfers Out	733,867	789,296	792,748	805,389	1.6%
Ending Balance	31	47	2,779	1,547	-44.3%

Social Services for Senior Citizens Fund

Description

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	41,651	5	0	30	
REVENUE					
0601-000-1100 Current Tax	316,281	330,088	343,678	343,678	0.0%
0601-000-1135 Interest	73	32			
Total Revenue	316,354	330,120	343,678	343,678	0.0%
CONTRACTUAL					
Program Expenses Budgeted			318,178	254,178	
Allocations:					
0602-000-6668 Fox Valley YMCA	3,150	2,492			
0602-000-6677 Visiting Nurses Association	2,000	7,478			
0602-000-6686 Prairie State Legal Services	8,500	8,474			
0602-000-6688 Salvation Army Golden Diners	17,955				
0602-000-6689 Fox Valley Older Adults	54,600	54,435			
0602-000-6690 Senior Services Assoc., Inc.	123,113	117,145			
0602-000-6691 CNN (Community Nutrition Network	5,000	8,474			
0602-000-6692 Community Meal for Seniors - Plano		9,471			
0602-000-6693 Oswego Senior Center	19,269	31,903			
Total Contractual	233,587	239,872	318,178	254,178	-20.1%
Total Expenditure	233,587	239,872	318,178	254,178	-20.1%
Revenue over/(under) Expenditure	82,767	90,248	25,500	89,500	
TRANSFERS OUT					
0602-000-6310 Transfer to KAT (transit)	58,000	25,423	25,500	25,500	
0602-000-6660 Transfer to HHS	66,413	64,804		64,000	
Total Transfers Out	124,413	90,227	25,500	89,500	251.0%
Ending Balance	5	26	0	30	

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	215	68	67	67	0.0%
REVENUE					
0801-000-1100 Current Tax	172,813	177,957	182,058	180,558	-0.8%
0801-000-1135 Interest	40	14			
Total Revenue	172,853	177,971	182,058	180,558	-0.8%
OTHER					
0802-000-6700 Tax Distribution	173,000	178,000	182,058	180,558	
Total Other	173,000	178,000	182,058	180,558	
Total Expenditure	173,000	178,000	182,058	180,558	-0.8%
Revenue over/(under) Expenditure	-147	-29	0	0	
Ending Balance	68	39	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".

Authorized Personnel Summary

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<u>Full Time</u>				
Engineer	1	1	1	1
Asst. Engineer	1	1	1	1
Civil Engineer	1	1	1	1
Foreman	1	1	1	1
Maintenance	8	8	8	8
Admin. Asst.	1	1	1	1
Total	13	13	13	13

County Highway Fund

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	34,893	19,530	90,000	50,000	-44.4%
REVENUE					
1201-000-1100 Current Tax	1,392,300	1,459,437	1,465,000	1,485,000	1.4%
1201-000-1105 Protested & Back Tax					
1201-000-1325 Miscellaneous Income	76,999	92,042	25,000	40,000	60.0%
1201-000-1373 Overweight Permits			20,000	20,000	0.0%
1201-000-1371 Federal Salary Reimb.	49,379	50,065	50,000	51,000	2.0%
1201-000-1372 Other Governments Reimb.		12,722			
1201-000-1374 Twp. Engineering Income	32,036	30,977	35,000	35,000	0.0%
1201-000-1135 Interest	323	139	500	500	0.0%
1201-000-1375 Subdivision Inspection Fees	0				
Total Revenue	1,551,037	1,645,382	1,595,500	1,631,500	2.3%
PERSONNEL					
1202-000-6101 Superintendent	97,628	99,481	100,130	102,126	2.0%
1202-000-6102 Other	571,777	593,242	610,924	609,862	-0.2%
1202-000-6105 Temporary	32,319	42,795	45,000	40,000	-11.1%
1202-000-6106 Overtime	44,342	44,253	45,000	45,000	0.0%
Total Personnel	746,066	779,771	801,054	796,988	-0.5%
CONTRACTUAL					
1202-000-6203 Dues/Conferences	3,605	3,473	4,000	4,000	0.0%
1202-000-6207 Mobile Telephones	2,373	2,533	2,500	2,500	0.0%
1202-000-6216 Equipment Maintenance	80,793	67,887	70,000	70,000	0.0%
1202-000-6251 Utilities	0		1,000	1,000	0.0%
1202-000-6720 Building & Grounds Maint.	20,995	43,089	50,000	45,000	-10.0%
1202-000-6721 Street Lights Maint.	18,738	20,253	24,000	24,000	0.0%
1202-000-6723 Pavement & Striping	35,951	19,364	35,000	35,000	0.0%
1202-000-6726 Traffic Signal Maintenance	10,828	22,362	20,000	20,000	0.0%
1202-000-6727 Road & Bridge Maintenance	31,917	41,712	35,000	50,000	42.9%
Total Contractual	205,200	220,673	241,500	251,500	4.1%
COMMODITIES					
1202-000-6200 Office Supplies	2,396	1,818	3,000	2,500	-16.7%
1202-000-6201 Postage	1,305	854	1,500	1,000	-33.3%
1202-000-6205 Mileage	4,535	4,043	5,000	5,000	0.0%
1202-000-6217 Gasoline/Oil	74,120	93,135	100,000	110,000	10.0%
1202-000-6240 Clothing Allowance	2,800	2,100	2,100	2,100	0.0%
1202-000-6722 Highway Maint. Materials	345,134	310,621	335,000	320,000	-4.5%
1202-000-6724 Sign Supplies	26,198	19,261	25,000	20,000	-20.0%
1202-000-6725 Engineering Supplies	6,514	1,993	5,000	5,000	0.0%
Total Commodities	463,002	433,825	476,600	465,600	-2.3%

County Highway Fund

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
CAPITAL					
1202-000-9999 Capital Equipment	152,132	165,530	25,000	50,000	100.0%
Total Capital Equipment	152,132	165,530	25,000	50,000	100.0%
Total Expenditure	1,566,400	1,599,799	1,544,154	1,564,088	1.3%
Revenue over/(under) Expenditure	(15,363)	45,583	51,346	67,412	31.3%
TRANSFERS OUT					
1202-000-6312 Transfer to Building Fund			100,000	75,000	
Total Transfers Out	0	0	100,000	75,000	-25.0%
Ending Balance	19,530	65,113	41,346	42,412	2.6%

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance (1)	645,187	566,333	1,100,000	1,400,000	27.3%
REVENUE					
1301-000-1100 Current Tax	593,442	591,826	594,000	565,000	-4.9%
1301-000-1105 Protested & Back Tax					
1301-000-1325 Miscellaneous Income	67,620	136,486	150,000	560,000	273.3%
1301-000-1380 Township Reimbursement	2,643			25,000	
1301-000-1135 Interest Income	138	56	1,000	1,000	
Other Income					
Total Revenue	663,843	728,368	745,000	1,151,000	54.5%
CAPITAL					
1302-000-6735 Construction of Bridges	660,895	210,798	1,300,000	900,000	-30.8%
1302-000-6736 Twp. Bridge Program	285,293	0	0	250,000	
Total Capital	946,188	210,798	1,300,000	1,150,000	-11.5%
Total Expenditure	946,188	210,798	1,300,000	1,150,000	-11.5%
Revenue over/(under) Expenditure	(282,345)	517,570	(555,000)	1,000	-100.2%
TRANSFERS IN					
Transfer from Township Bridge	203,491	62,967		22,500	
Total Transfers In	203,491	62,967	0	22,500	
Ending Balance	566,333	1,146,870	545,000	1,423,500	161.2%

Notes: (1) FY09 Begin. Bal: \$418,765 prior period adjustment

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 purpose of providing funds to pay the expenses for engineering and right-of-way costs, utility relocations and its proportionate share of construction or maintenance of highways in the federal aid network or county highway network and costs incurred incident to transportation planning studies...the county board except in counties having a population in excess of 1,000,000 inhabitants has the power to levy an annual tax to be known as the matching tax...All 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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	217,620	5,572	9,700	15,000	
REVENUE					
1401-000-1100 Current Tax	6,514	5,035	5,000	4,000	-20.0%
1401-000-1105 Protested & Back Tax					
1401-000-1325 Miscellaneous Income			40,000		
Restricted Funds					
1401-000-1135 Interest Income	2				
Federal Revenue	1,675,062		160,000		
Total Revenue	1,681,578	5,035	205,000	4,000	-98.0%
CAPITAL					
1402-000-6740 Road Construction	1,675,062		0	0	
1402-000-6741 Right of Way Acquisition			14,700		
Total Capital	1,675,062	0	14,700	0	
OTHER					
1402-000-6742 Engineering Fees	218,564	892	200,000		
Total Other	218,564	892	200,000	0	
Total Expenditure	1,893,626	892	214,700	0	
Revenue over/(under) Expenditure	(212,048)	4,143	(9,700)	4,000	-141.2%
Ending Balance	5,572	9,715	0	19,000	

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.

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	908,120	1,117,237	800,000	800,000	0.0%
REVENUE					
0901-000-1100 IMRF Current Tax	1,969,450	2,067,346	2,155,504	2,255,504	4.6%
0901-000-1110 Personal Property Repl. Tax	175,283	189,349	135,000	140,000	
0901-000-1135 Interest Income	728	315	500	100	
0901-000-1345 Reimb. From Forest Preserve	67,424	89,712	85,100	85,815	
0901-000-1360 Soc. Sec. Current Tax	1,164,058	1,237,937	1,290,746	1,290,746	0.0%
0901-000-1361 Employee Contributions	2,163,720	2,367,020	2,500,000	2,215,000	
Total Revenue	5,540,663	5,951,679	6,166,850	5,987,165	-2.9%
PERSONNEL					
0902-000-6705 Remitted to IMRF	2,898,371	3,423,368	3,760,000	3,940,000	
0902-000-6706 Remitted to Social Security	2,475,081	2,689,486	2,880,000	2,600,000	
0902-000-6707 Other					
Total Personnel	5,373,452	6,112,854	6,640,000	6,540,000	
Total Expenditure	5,373,452	6,112,854	6,640,000	6,540,000	-1.5%
Revenue over/(under) Expenditure	167,211	(161,175)	(473,150)	(552,835)	
TRANSFERS IN					
0901-000-1346 Transfer from Animal Control	16,850	19,576	16,000	15,000	
0901-000-1347 Transfer from Veteran's Asst.	25,056	30,540	30,355	13,079	
0901-000-1348 Transfer from GIS Mapping			27,805	28,361	
0901-000-1349 Transfer from KenCom Fund			220,950	254,802	
Total Transfers In	41,906	50,116	295,110	311,242	5.5%
TRANSFERS OUT					
0902-000-6306 Transfer to KenCom Fund			220,950		
Total Transfers Out	0	0	220,950	0	-100.0%
Ending Balance	1,117,237	1,006,178	401,010	558,407	39.3%

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.

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	283,096	244,223	170,000	200,000	17.6%
REVENUE					
1001-000-1100 Current Tax	658,655	716,152	737,900	774,795	5.0%
1001-000-1135 Interest	153	68			
1001-000-1325 Other Revenue	9,873	10,836			
1001-000-1345 Transfer from Forest Preserve (Reimb.)	13,395	16,500	51,000	51,780	1.5%
Total Revenue	682,076	743,556	788,900	826,575	4.8%
CONTRACTUAL					
1002-000-6650 Other Exp. & Deductibles	36,368	58,626	150,000	150,000	
1002-000-6710 Premiums	700,681	759,198	675,000	725,000	7.4%
Total Contractual	737,049	817,824	825,000	875,000	6.1%
Total Expenditure	737,049	817,824	825,000	875,000	
Revenue over/(under) Expenditure	(54,973)	(74,268)	(36,100)	(48,425)	
TRANSFERS IN					
1001-000-1340 Transfer from HHS (Reimb.)	13,600	13,600	13,600	13,600	
1001-000-1352 Transfer from VAC	2,500	2,500	3,605	3,605	
1001-000-1349 Transfer from KenCom			8,936	8,936	
Total Transfers In	16,100	16,100	26,141	26,141	0.0%
TRANSFERS OUT					
1002-000-6306 Transfer to KenCom			8,936		
Total Transfers Out	0	0	8,936	0	-100.0%
Ending Balance	244,223	186,055	151,105	177,716	17.6%

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

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	3,063	7,495	1,000	5,000	400.0%
REVENUE					
0701-000-1100 Current Tax	13,047	14,066	25,000	15,000	-40.0%
0701-000-1105 Protested & Back Tax					
0701-000-1325 Other Income		564			
Interest Income	3	1			
Total Revenue	13,050	14,631	25,000	15,000	-40.0%
CONTRACTUAL					
0702-000-6695 Services	8,198	26,143	25,000	14,580	-41.7%
0702-000-6696 Secretarial Services	420	421	420	420	
Total Contractual	8,618	26,564	25,420	15,000	
Total Expenditure	8,618	26,564	25,420	15,000	-41.0%
Revenue over/(under) Expenditure	4,432	(11,933)	(420)	0	
Ending Balance	7,495	(4,438)	580	5,000	762.1%

Public Building Commission Lease Fund

Partial Debt Service Schedule (beg. FY08)

Date	1993 Lease - Revised 2003	1998 Lease - Revised 2006	1995 Lease - Revised 2006	Debt Service
11/1/2008	1,741,000	364,000	136,000	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

Fund Description

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

Public Act 094-0355

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

IL Statute: 50 ILCS 20/14.1

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

Account #	Description	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% Change In Budget
Beginning Balance		52,902	6,798	6,000	800	-86.7%
REVENUE						
1101-000-1100	Property Taxes	1,349,914	1,449,060	1,744,000	1,447,410	
1101-000-1105	Protested & Back Taxes					
1101-000-1135	Interest Income	1,025	597	50	40	
1101-000-1140	Public Safety Sales Tax					
1101-000-1325	Other Revenue					
	Total Revenue	1,350,939	1,449,657	1,744,050	1,447,450	-17.0%
OTHER						
1102-000-6650	Other Expenses					
1102-000-6715	Lease of Building	2,396,000	2,455,000	2,744,000	2,867,000	
	Total Other	2,396,000	2,455,000	2,744,000	2,867,000	
	Total Expenditure	2,396,000	2,455,000	2,744,000	2,867,000	4.5%
	Revenue over/(under) Expenditure	(1,045,061)	(1,005,343)	(999,950)	(1,419,550)	
TRANSFERS IN						
1101-000-xxxx	Transfer from General Fund				419,630	
1101-000-1310	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	1,419,630	
TRANSFERS OUT						
	Transfers to Operating	1,043	591			
	Total Transfers Out	1,043	591	0	0	
	Ending Balance	6,798	864	6,050	880	-85.5%

Veterans Assistance Commission Fund

Fund Description

This fund was newly created in FY 2007.

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	147,853	117,958	131,000	69,952	-46.6%
REVENUE					
8901-000-1100 Tax Levy Revenue	345,639	362,601	371,007	382,857	3.2%
8901-000-1135 Interest Income	80	35			
8901-000-1320 Reimbursement	74				
Total Revenue	345,793	362,636	371,007	382,857	3.2%
PERSONNEL					
8902-000-6101 Superintendent	45,335	46,242	46,242	49,017	
8902-000-6102 Office Administrator	35,808	36,524	36,524	38,715	
8902-000-6103 Salaries - Assistant	37,080	37,822	37,822	40,091	
8902-000-6105 Salaries - Drivers & PT	37,759	42,785	40,000	35,000	
8902-000-6979 Bonding Superintendent	0		250	250	
Total Personnel	155,982	163,373	160,838	163,073	1.4%
CONTRACTUAL					
8902-000-6970 Advertising	416	977	1,500	800	
8902-000-6216 Equipment Maintenance	2,897	3,071	3,800	3,800	
8902-000-6983 Lodging & Meal Allowance	4,854	2,366	6,000	6,000	
8902-000-6204 Meetings & Conferences	0		1,200	1,200	
8902-000-6215 Professional Services	1,724	3,223	3,000	3,000	
8902-000-6203 Report Fees/Membership	250	575	350	600	
8902-000-6206 Reg. Fees for Training	1,728	2,016	1,200	1,500	
8902-000-6205 Transportation/Mileage	1,746	525	1,200	1,200	
8902-000-6984 Travel	1,101	217	3,000	3,000	
8902-000-6217 VAC Vehicle Fuel	6,454	7,642	10,000	10,000	
8902-000-6990 VAC Vehicle Payment					
8902-000-6974 VAC Vehicle I-Pass	360	360	500	800	
8902-000-6975 VAC Vehicle Maintenance	3,513	5,305	6,000	6,700	
Total Contractual	25,043	26,277	37,750	38,600	2.3%
COMMODITIES					
8902-000-6200 Office Supplies	2,772	2,122	2,500	2,500	
Total Commodities	2,772	2,122	2,500	2,500	0.0%
CAPITAL					
8902-000-6231 Computers/Peripherals	1,173	3,597	1,500	1,500	
8902-000-6977 Equipment & Furniture	419	150	500	500	
8902-000-6978 VAC Vehicle Purchases					
Total Capital	1,592	3,747	2,000	2,000	0.0%

Veterans Assistance Commission Fund

Fund Description

This fund was newly created in FY 2007.

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
OTHER					
8902-000-6595 Shelter Assistance	142,593	95,661	70,959	82,000	15.6%
8902-000-6596 Utility Assistance	1,092	20,137	20,000	27,000	35.0%
8902-000-6597 Food Assistance		14,375	15,000	21,000	40.0%
8902-000-6976 Building Fund					
Total Other	143,685	130,173	105,959	130,000	22.7%
Total Expenditures	329,074	325,692	309,047	336,173	8.8%
Revenues over (Expenses)	16,719	36,944	61,960	46,684	
TRANSFERS OUT					
8902-000-6973 VAC Vehicle Insurance Premium	0		571	571	0.0%
8902-000-6985 To FICA	11,805	12,533	12,285	13,079	6.5%
8902-000-6986 To Dental/Medical Insurance	19,059	19,419	25,000	27,000	8.0%
8902-000-6987 To IMRF	13,250	18,005	18,070	0	
8902-000-6988 To Unemployment Insurance			3,000	3,000	0.0%
8902-000-6989 To Workers Comp./Liability Ins.	2,500	2,500	3,034	3,034	0.0%
8902-000-6300 Transfer to GF Loan					
Total Transfers Out	46,614	52,457	61,960	46,684	-24.7%
Ending Balance	117,958	102,445	69,952	69,952	0.0%

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	21,213	32,933	19,500	9,000	-53.8%
REVENUE					
2501-000-1320 Receipts	9,095		3,500	9,000	
2501-000-1135 Interest Earned	83		100	30	
2501-000-1485 ILL. Ventures Receipts	0				
Loan 1 - Alford Interest	400				
Loan 2 - Vandenberg Interest	0				
Loan 3 - Grove & Sons Interest	2,142				
Total Revenue	11,720	0	3,600	9,030	150.8%
CONTRACTUAL					
2502-000-6203 Dues			100	100	
Total Contractual	0	0	100	100	
OTHER					
2502-000-6820 Loan Administration			500	500	
2502-000-6821 Loans			3,000	8,000	
2502-000-xxxx Capital Purchases - Vehicle					
Total Other	0	0	3,500	8,500	
Total Expenditure	0	0	3,600	8,600	138.9%
Revenue over/(under) Expenditure	11,720	0	0	430	
Ending Balance	32,933	32,933	19,500	9,430	-51.6%

PBZ Hearing Officer Fund

Account #	Description	ACTUAL 2009	ACTUAL 2010
Beginning Balance		(1,846)	(1,680)
REVENUE			
3601-000-1320	Fees	2,800	1,050
3601-000-1325	Code Compliance Fees	_____	_____
	Total Revenue	2,800	1,050
PERSONNEL			
3602-000-6101	Code/SU Hearing Officer	2,625	
3602-000-6109	Reporter	9	
	Total Personnel	2,634	0
	Total Expenditure	2,634	0
Revenue over/(under) Expenditure		166	1,050
TRANSFERS IN			
5501-000-1300	Transfer from General Fund	_____	630
	Total Transfers In		630
Ending Balance		(1,680)	0

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

Tax Sale Automation Fund

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	27,131	44,590	40,000	38,500	-4%
REVENUE					
5301-000-1320 Tax Sale Fees	26,020	20,930	20,500	20,500	
Total Revenue	26,020	20,930	20,500	20,500	0%
PERSONNEL					
5302-000-6101 Salaries	8,561	6,196	12,000	15,000	
Total Personnel	8,561	6,196	12,000	15,000	25%
OTHER					
5302-000-6650 Expenditures	0	11,000	18,000	18,000	
Total Other	0	11,000	18,000	18,000	0%
Total Expenditure	8,561	17,196	30,000	33,000	10%
Revenue over/(under) Expenditure	17,459	3,734	(9,500)	(12,500)	
Ending Balance	44,590	48,324	30,500	26,000	-15%

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 Treasurer... in the amount of the indemnity sought.

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	103,467	137,907	135,000	184,000	36.3%
REVENUE					
5401-000-1320 Tax Sale Fees	34,440	22,660	25,000	25,000	
5401-000-1325 Miscellaneous Income					
Total Revenue	34,440	22,660	25,000	25,000	0.0%
OTHER					
5401-000-6650 Expenditures					
Total Other	0	0	0	0	
Total Expenditure	0	0	0	0	
Revenue over/(under) Expenditure	34,440	22,660	25,000	25,000	
TRANSFERS OUT					
5401-000-6300 Transfer to General Fund		0	0	0	
Total Transfers Out	0	0	0	0	
Ending Balance	137,907	160,567	160,000	209,000	30.6%

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance		192,340	203,320	100,000	100,000	0.0%
REVENUE						
8201-000-1320	Tax Sale Fees	110,534	122,168	75,000	75,000	
	Total Revenue	110,534	122,168	75,000	75,000	0.0%
OTHER						
8202-000-6650	Expenditures	20,466	107,702	5,000	5,000	
	Total Other	20,466	107,702	5,000	5,000	
	Total Expenditure	20,466	107,702	5,000	5,000	0.0%
Revenue over/(under) Expenditure		90,068	14,466	70,000	70,000	
TRANSFERS OUT						
8202-000-6300	Transfer to GF	79,088	117,786	65,000	65,000	
	Total Transfers Out	79,088	117,786	65,000	65,000	
Ending Balance		203,320	100,000	105,000	105,000	0.0%

Transportation Sales Tax

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	1,351,689	1,958,452	1,400,000	2,900,000	107.1%
REVENUE					
1901-000-1135 Interest Income	8,432	6,522	10,000	10,000	
1901-000-1320 Transportation Sales Tax	4,164,421	4,209,114	4,000,000	4,000,000	
1901-000-1325 Other Income	228,495	347,058		100,000	
Total Revenue	4,401,348	4,562,694	4,010,000	4,110,000	2.5%
CAPITAL					
1902-000-6740 Road and Bridge Construction	3,014,032	2,839,851	3,000,000	2,600,000	
1902-000-6741 Land Acquisition	393,526	188,430	1,000,000	500,000	-50.0%
Total Capital	3,407,558	3,028,281	4,000,000	3,100,000	-22.5%
OTHER					
1902-000-6742 Engineering Fees	387,027	308,597	300,000	400,000	
Total Other	387,027	308,597	300,000	400,000	33.3%
Total Expenditure	3,794,585	3,336,878	4,300,000	3,500,000	-18.6%
Revenue over/(under) Expenditure	606,763	1,225,816	(290,000)	610,000	-310.3%
Ending Balance	1,958,452	3,184,268	1,110,000	3,510,000	216.2%

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance (1)	655,689	1,429,446	660,000	1,580,000	139.4%
REVENUE					
1501-000-1135 Interest Income	6,554	2,337	10,000	10,000	
1501-000-1325 State Grants		317,500			
1501-000-1325 Federal Grants		2,769,523			
1501-000-1385 Orchard Road Grants					
1501-000-1386 County Consolidated Program	186,761	186,761	186,761	186,761	
1501-000-1387 Allotments	1,580,442	2,191,514	1,500,000	1,600,000	6.7%
1501-000-1388 State Compensation Program	0				
Total Revenue	1,773,757	5,467,635	1,696,761	1,796,761	5.9%
CAPITAL					
1502-000-6760 Orchard Road					
1502-000-6761 Road Construction & Maint.	1,000,000	5,425,302	2,000,000	2,300,000	
Total Capital	1,000,000	5,425,302	2,000,000	2,300,000	15.0%
Total Expenditure	1,000,000	5,425,302	2,000,000	2,300,000	
Revenue over/(under) Expenditure	773,757	42,333	(303,239)	(503,239)	
Ending Balance	1,429,446	1,471,779	356,761	1,076,761	201.8%

Notes: (1) FY09 Begin. Bal: (\$418,765) prior period adjustment

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	429,000	425,343	340,000	341,000	0.29%
REVENUE					
1801-000-1320 Revenues	162,580	24,611	10,000	5,000	
Total Revenue	162,580	24,611	10,000	5,000	-50.00%
CONTRACTUAL					
1802-000-6650 Expenditures	166,237	108,967	0	0	
Total Expenditure	166,237	108,967	0	0	
Revenue over/(under) Expenditure	(3,657)	(84,356)	10,000	5,000	
Ending Balance	425,343	340,987	350,000	346,000	-1.14%

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. This program operates under an 80-10-10 cost sharing format, with the State providing 80% of the funding, the township providing 10% of the funding and the county providing the remaining 10% of funding.

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	40,923	18,855	20	21	5.0%
REVENUE					
1701-000-1320 Receipts	181,271	44,131	0	22,500	
1701-000-1135 Interest Earned	152	1			
Total Revenue	181,423	44,132	0	22,500	
EXPENDITURES					
1702-000-6650 Miscellaneous Expenditures		0	0		
Total Expenditure	0	0	0	0	
Revenue over/(under) Expenditure	181,423	44,132	0	22,500	
TRANSFERS OUT					
1702-000-6701 Transfer to County Bridge	203,491	62,966	0	22,500	
Total Transfers Out	203,491	62,966	0	22,500	
Ending Balance	18,855	21	20	21	5.0%

Salt Storage Building Maintenance Fund

Fund Description

- This fund captures the billing and collection of funds from multiple agencies around the county for future maintenance of the Community Salt Storage Facility.
- New fund established in FY2012.

ACCOUNT & DESCRIPTION	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	0	
REVENUE		
2201-000-1320 Revenue	2,500	
Total Revenue	2,500	
EXPENDITURE		
2202-000-6650 Building Maintenance	0	
Total Expenditure	0	
Total Expenditure	0	
Revenue over/(under) Expenditure	2,500	
Ending Balance	2,500	
	2,500	

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):

2009 **2010** **2011** **2012**
2 **2** **1** **2**

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	39,366	16,582	8,000	17,000	113%
REVENUE					
3501-000-1320 Rabies Tags Sold	162,920	128,985	125,000	145,000	
3501-000-1325 Fines & Fees	38,870	32,519	35,000	30,000	
3501-000-1335 Donations	5,893	4,180	1,500	3,000	
3501-000-1340 Misc. Revenue					
3501-000-1330 General Revenue Transfer					
Total Revenue	207,683	165,684	161,500	178,000	10%
PERSONNEL					
3502-000-6101 Warden	35,632	36,692	37,068	40,000	
3502-000-6102 Assistant Warden	27,958	15,080		33,000	
3502-000-6103 Other	49,503	53,252	45,386	33,904	
3502-000-6104 Administrator	4,800	4,800	4,800	4,800	
Total Personnel	117,893	109,824	87,254	111,704	28%
CONTRACTUAL					
3502-000-6206 Training & Conferences	2,674	225	1,500	3,000	
3502-000-6207 Cellular Phones	1,017	1,043	1,050	1,100	
3502-000-6217 Vehicle Expense/Gas	2,167	2,198	3,000	3,000	
3502-000-6219 Printing/Publications					
3502-000-6892 Copier Maintenance					
3502-000-6894 Volunteers/Public Relations	242	125	600	600	
3502-000-6895 Neuter/Spay Fees	320	50	400		
3502-000-6897 Transportation/Board & Care	14,616	11,472	15,000	16,000	
3502-000-6900 Observation/Disposal	1,095	400	1,200	1,000	
Total Contractual	22,131	15,513	22,750	24,700	9%

Animal Control Fund

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% Change In Budget
COMMODITIES					
3502-000-6200 Supplies	3,193	1,159	3,600	2,500	
3502-000-6201 Postage	759	664	775	1,000	
3502-000-6369 Uniforms	473	300			
3502-000-6891 Copier Supplies					
3502-000-6896 Rabies Tags	1,920	1,905	2,000	2,000	
3502-000-6901 Microchips	1,455	1,455	1,550	1,550	
3502-000-6890 Water					
Total Commodities	7,800	5,483	7,925	7,050	-11%
CAPITAL					
3502-000-6216 Equipment	448	97	800	5,000	
3502-000-6898 Kennel Expenditures					
3502-000-9999 Capital Expenditures	15,345	2,782	5,000	5,000	
Total Capital	15,793	2,879	5,800	10,000	72%
OTHER					
3502-000-6893 Killed/Injured Animal Reimb.		1,613			
Total Other		1,613			
Total Expenditure	163,617	135,312	123,729	153,454	24%
Revenue over/(under) Expenditure	44,066	30,372	37,771	24,546	
TRANSFERS OUT					
3502-000-6300 Transfer to General Fund	25,000	25,000	17,769	17,000	
3502-000-6305 Transfer to IMRF/SS	16,850	19,576	16,000	15,000	
3502-000-6310 Transfer to AC Building Fund	25,000			9,000	
Total Transfers Out	66,850	44,576	33,769	41,000	
Ending Balance	16,582	2,378	12,002	546	-95%

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	26,614	28,113	8,000	38,000	375.0%
REVENUE					
8701-000-1320 Fees Collected: Intact Registration	19,862	19,641	20,000	18,000	
Total Revenue	19,862	19,641	20,000	18,000	-10.0%
CONTRACTUAL					
8702-0000-6650 Spay/Neuter Adopted Dogs/Cats	18,363	18,440	18,000	18,000	
Total Expenditure	18,363	18,440	18,000	18,000	0.0%
Revenue over/(under) Expenditure	1,499	1,201	2,000	0	
Ending Balance	28,113	29,314	10,000	38,000	280.0%

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 No.	Description	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% Change In Budget
Beginning Balance		3,570	4,390	5,000	0	-100.0%
REVENUE						
8601-000-1320	Fees Collected: Running at Large Fee	820	360	800	300	
8601-000-1325	Dangerous Dog Fee					
8601-000-1330	Vicious Dog Fee					
	Total Revenue	820	360	800	300	-62.5%
EXPENDITURE						
8602-000-6650	Remittance to State	-	-	-	300	
	Total Expenditure	-	-	-	300	
Revenue over/(under) Expenditure		820	360	800	0	
Ending Balance		4,390	4,750	5,800	0	-100.0%

Recorder Document Storage Fund

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	527,843	616,517	550,000	580,000	5.5%
REVENUE					
3801-000-1320 Doc Storage Fund	259,397	228,880	204,250	204,250	
Total Revenue	259,397	228,880	204,250	204,250	
PERSONNEL					
3802-000-6102 Salaries	26,298	107,786	101,708	105,522	
Total Personnel	26,298	107,786	101,708	105,522	3.8%
OTHER					
3802-000-6650 Expenses & Capital	144,425	155,795	100,000	100,000	
3802-000-6910 Cost Study					
Total Other	144,425	155,795	100,000	100,000	
Total Expenditure	170,723	263,581	201,708	205,522	1.9%
Revenue over/(under) Expenditure	88,674	-34,701	2,542	-1,272	
Ending Balance	616,517	581,816	552,542	578,728	4.7%

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	0	0	0	0	
REVENUE					
8101-000-1320 Revenues	230,895	201,213	193,500	193,500	
Total Revenue	230,895	201,213	193,500	193,500	0.0%
OTHER					
8102-000-6650 Remittance to State	230,895	201,213	193,500	193,500	
Total Other	230,895	201,213	193,500	193,500	
Total Expenditure	230,895	201,213	193,500	193,500	0.0%
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...

		2009	2010	2011	2011		
Full Time Staff paid from fund (annual):		1.5	3	4	4		
ACCOUNT & DESCRIPTION		ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET	
Beginning Balance		586,924	614,817	694,802	687,123	-1.1%	
REVENUE							
4401-000-1320	Fees Collected	250,901	258,239	250,000	225,000		
4401-000-1325	Miscellaneous						
	Total Revenue	250,901	258,239	250,000	225,000	-10.0%	
PERSONNEL							
4402-000-6101	Salaries	62,201	83,282	133,871	140,600		
	Total Personnel	62,201	83,282	133,871	140,600	5.0%	
CONTRACTUAL							
4402-000-6650	Document Storage	160,807	24,836	35,000	65,000		
	Total Other	160,807	24,836	35,000	65,000		
	Total Expenditure	223,008	108,118	168,871	205,600	21.7%	
Revenue over/(under) Expenditure		27,893	150,121	81,129	19,400		
Ending Balance		614,817	764,938	775,931	706,523	-8.9%	

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

	2009	2010	2011	2012
Full Time Staff paid from fund (annual):	2.5	2	2	2

Account No.	Description	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% Change In Budget
Beginning Balance		597,884	717,129	698,924	856,859	22.6%
REVENUE						
4501-000-1320	Fees Collected	254,944	254,440	250,000	225,000	
4501-000-1325	Court Automation	_____	_____	_____	_____	
	Total Revenue	254,944	254,440	250,000	225,000	-10.0%
PERSONNEL						
4502-000-6101	Salaries	76,129	81,289	113,773	118,229	3.9%
	Total Personnel	76,129	81,289	113,773	118,229	
CONTRACTUAL						
	Equipment Maintenance	_____	_____	_____	_____	
	Total Contractual	0	0	0	0	
OTHER						
4502-000-6650	Court Automation Exp.	59,570	53,621	110,000	97,500	
	Total Other	59,570	53,621	110,000	97,500	
	Total Expenditure	135,699	134,910	223,773	215,729	-3.6%
Revenue over/(under) Expenditure		119,245	119,530	26,227	9,271	
TRANSFERS OUT						
	Transfer to IMRF	_____	_____	_____	_____	
	Total Transfers Out	0	0	0	0	
Ending Balance		717,129	836,659	725,151	866,130	19.4%

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.

		2009	2010	2011	2012		
Full Time Staff paid from fund (annual):		1	1	1	1		
ACCOUNT & DESCRIPTION		ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET	
Beginning Balance		140,140	160,199	161,374	211,084	30.8%	
REVENUE							
4601-000-1320	Fees Collected	46,030	48,442	41,000	47,000		
4601-000-1325	IL State Reimbursement	5,947	3,613	5,500	5,000		
	Total Revenue	51,977	52,055	46,500	52,000	11.8%	
PERSONNEL							
4602-000-6101	Salaries	21,296	22,253	23,143	23,953		
	Total Personnel	21,296	22,253	23,143	23,953	3.5%	
CONTRACTUAL							
4602-000-6216	Equipment Maintenance		79	6,000	4,500		
	Total Contractual		79	6,000	4,500	-25.0%	
COMMODITIES							
4602-000-6200	Office Supplies	813	1,236	1,000	1,500		
4602-000-6201	Postage	1,064	959	3,000	2,500		
4602-000-6231	Computer Supplies			200	200		
	Total Commodities	1,877	2,195	4,200	4,200		
OTHER							
4602-000-6650	Miscellaneous	8,745		5,000			
	Total Other	8,745		5,000		-100.0%	
	Total Expenditure	31,918	24,527	38,343	32,653	-14.8%	
Revenue over/(under) Expenditure		20,059	27,528	8,157	19,347		
Ending Balance		160,199	187,727	169,531	230,431	35.9%	

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 No.	Description	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	Change In Budget
Beginning Balance		30,352	45,032	53,845	39,800	-26.1%
REVENUE						
9001-000-1320	Fees Collected	15,350	16,194	15,000	16,500	
	Total Revenue	15,350	16,194	15,000	16,500	10.0%
OTHER						
9002-000-6101	Salaries		300	37,536	38,820	
9002-000-6650	Expenses	670	1,590			
	Total Other	670	1,890	37,536	38,820	3.4%
	Total Expenditure	670	1,890	37,536	38,820	
Revenue over/(under) Expenditure		14,680	14,304	(22,536)	(22,320)	
Ending Balance		45,032	59,336	31,309	17,480	-44.2%

Electronic Citation Fund

Fund Description

- A fee paid by the defendant in any traffic, misdemeanor, municipal ordinance or conservation case upon a judgment of guilty or grant of supervision.
- New fund established in FY2011.

IL Statute: 7055 ILCS 105/27.3e

Sec. 27.3e. Electronic citation fee. To defray the expense of establishing and maintaining electronic citations, each Circuit Court Clerk shall charge and collect an electronic citation fee of \$5. ...Circuit Court Clerk shall be the custodian, ex officio, of the Circuit Court Clerk Electronic Citation Fund and shall use the Fund to perform the duties required by the office for establishing and maintaining electronic citations.

ACCOUNT & DESCRIPTION	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	7,600	
REVENUE		
8301-000-1320 Fines Collected/Circuit Clerk	7,500	
Total Revenue	7,500	
EXPENDITURE		
8302-000-6650 Expenditures		
Total Expenditure	0	
Total Expenditure	0	
Revenue over/(under) Expenditure	7,500	
Ending Balance	15,100	

Sheriff Prevention of Alcohol/Criminal Violence Fund

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	7,956	8,702	16,000	17,300	8.1%
REVENUE					
3901-000-1320 Fines	7,588	8,550	7,500	8,200	
Total Revenue	7,588	8,550	7,500	8,200	9.3%
CAPITAL					
3902-000-6650 Law Enforcement Equipment	6,842	2,366	12,000	10,000	
Total Capital	6,842	2,366	12,000	10,000	
Total Expenditure	6,842	2,366	12,000	10,000	-16.7%
Revenue over/(under) Expenditure	746	6,184	(4,500)	(1,800)	
Ending Balance	8,702	14,886	11,500	15,500	34.8%

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	64,494	53,096	69,500	55,000	-20.9%
REVENUE					
4001-000-1320 Circuit Clerk Fines	21,386	22,287	20,700	26,000	
4001-000-1325 Sheriff Drug Forfeitures	9,800	22,867	12,000	12,000	
Total Revenue	31,186	45,154	32,700	38,000	16.2%
CONTRACTUAL					
4002-000-6650 Drug Abuse Prevention	42,584	69,022	45,000	65,000	
Total Other	42,584	69,022	45,000	65,000	
Total Expenditure	42,584	69,022	45,000	65,000	44.4%
Revenue over/(under) Expenditure	(11,398)	(23,868)	(12,300)	(27,000)	
Ending Balance	53,096	29,228	57,200	28,000	-51.0%

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	30,210	56,735	26,100	46,700	78.9%
REVENUE					
9101-000-1320 Fines	38,292	40,004	26,400	28,000	
Total Revenue	38,292	40,004	26,400	28,000	6.1%
CAPITAL					
9102-000-6650 Vehicles	11,767	55,368	20,000	52,000	
Total Capital	11,767	55,368	20,000	52,000	160.0%
Total Expenditure	11,767	55,368	20,000	52,000	
Revenue over/(under) Expenditure	26,525	-15,364	6,400	-24,000	
Ending Balance	56,735	41,372	32,500	22,700	-30.2%

Sheriff's FTA Fund

Fund Description

A fee collected from individuals arrested on outstanding Failure to Appear warrants.
 New fund established in FY2011.

IL Statute: 725 ILCS 5/110-7(i)

(i) When a court appearance is required for an alleged violation of the Criminal Code of 1961, the Illinois Vehicle Code, the Wildlife Code, the Fish and Aquatic Life Code, the Child Passenger Protection Act, or a comparable offense of a unit of local government as specified in Supreme Court Rule 551, and if the accused does not appear in court on the date set for appearance or any date to which the case may be continued and the court issues an arrest warrant for the accused, based upon his or her failure to appear when having so previously been ordered to appear by the court, the accused upon his or her admission to bail shall be assessed by the court a fee of \$75. The fee shall be in addition to any bail that the accused is required to deposit for the offense for which the accused has been charged and may not be used for the payment of court costs or fines assessed for the offense. The clerk of the court shall remit \$70 of the fee assessed to the arresting agency who brings the offender in on the arrest warrant. The clerk of the court shall remit \$5 of the fee assessed to the Circuit Court Clerk Operation and Administrative Fund as provided in Section 27.3d of the Clerks of Courts Act.

ACCOUNT & DESCRIPTION	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	34,000	
REVENUE		
8401-000-1320 FTA Fund Revenue	25,000	
Total Revenue	25,000	
EXPENDITURE		
8402-000-6650 FTA Fund Expense	34,000	
Total Expenditure	34,000	
Total Expenditure	34,000	
Revenue over/(under) Expenditure	-9,000	
Ending Balance	25,000	

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	19,583	21,037	22,360	21,860	-2.2%
REVENUE					
5001-000-1320 Fines & Forfeitures	2,303	3,251	500	1,500	
Total Revenue	2,303	3,251	500	1,500	200.0%
OTHER					
5002-000-6650 Drug Abuse Prevention	849	0	1,000	1,000	
Total Other	849	0	1,000	0	
Total Expenditure	849	0	1,000	1,000	0.0%
Revenue over/(under) Expenditure	1,454	3,251	(500)	500	
Ending Balance	21,037	24,288	21,860	22,360	2.3%

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	242,335	267,476	276,000	290,000	5.1%
REVENUE					
4301-000-1320 Law Library Fees	79,885	89,739			
4301-000-1325 Miscellaneous Revenue		137	85,000	85,000	
Total Revenue	79,885	89,876	85,000	85,000	0.0%
PERSONNEL					
4302-000-6101 Salaries	0	0	0	10,000	
Total Personnel	0	0	0	10,000	
CONTRACTUAL					
4302-000-6650 Expenses		3,899	0		
4302-000-7005 SAO Westlaw online	9,040	7,485	31,500	33,075	
4302-000-7006 Public Def. Westlaw online	6,466	4,220	0	0	
4302-000-7007 Judges Westlaw online	11,066	16,270	0	0	
4302-000-7008 Law Lib. Books/ Subscriptions	28,172	38,091	25,750	25,750	
Total Contractual	54,744	69,965	57,250	58,825	2.8%
Total Expenditure	54,744	69,965	57,250	68,825	20.2%
Revenue over/(under) Expenditure	25,141	19,911	27,750	16,175	
Ending Balance	267,476	287,387	303,750	306,175	0.8%

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	782,329	888,468	861,310	848,021	-1.5%
REVENUE					
4801-000-1320 Circuit Clerk Fees	151,816	148,610	160,000	158,000	
4801-000-1520 Domestic Violence	8,846	22,985	19,378	36,000	
4801-000-1521 GPS Monitoring Program	16,196	11,094	10,381	18,000	
4801-000-1522 Underage Drinking Program	6,314	7,375	6,375	7,000	
4801-000-1525 O/P Risk Assessment		225		200	
4801-000-1526 Drug Testing Revenue	412	265	509	300	
4801-000-1527 Domestic Violence Surveillance		360		1,200	
Total Revenue	183,584	190,914	196,644	220,700	12.2%
CONTRACTUAL					
4802-000-6205 Travel	0	0	0	0	
4802-000-6206 Training	8,312	3,389	12,000	12,000	
4802-000-6215 Contractual Services	13,678	140,590	201,500	204,000	
4802-000-6915 Drug Testing	14,013	11,599	20,000	12,000	
4802-000-6916 GPS Monitoring Program	15,872	16,783	30,000	30,000	
4802-000-6917 O/P Risk Assessment		1,325	6,250	3,000	
4802-000-6918 Functional Family Therapy		0	0	0	
4802-000-6203 Dues/Memberships		450	1,500	1,500	
Total Contractual	51,875	174,136	271,250	262,500	-3.2%
CAPITAL					
4802-000-6216 Equipment	5,866	47,548	20,500	20,500	0.0%
4802-000-6231 Software	4,695	5,731	8,000	8,000	
Total Capital	10,561	53,279	28,500	28,500	0.0%
Total Expenditure	62,436	227,415	299,750	291,000	-2.9%
Revenue over/(under) Expenditure	121,148	(36,501)	(103,106)	(70,300)	
TRANSFERS IN					
4801-000-1524 Mental Health Transfer	4,991	400	0	500	
Total Transfers In	4,991	400	0	500	
TRANSFERS OUT					
4802-000-6300 Transfer to General Fund	20,000	30,000	30,000	30,000	
Total Transfers Out	20,000	30,000	30,000	30,000	0.0%
Ending Balance	888,468	822,367	728,204	748,221	2.7%

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	540,035	534,743	560,000	425,800	-24.0%
REVENUE					
4201-000-1320 Circuit Clerk Fees	365,948	344,188	360,000	340,000	
Total Revenue	365,948	344,188	360,000	340,000	-5.6%
PERSONNEL					
4202-000-6101 Court Security Officers					
4202-000-6106 Salaries - Overtime	54,145	21,031	25,000	27,000	
Total Personnel	54,145	21,031	25,000	27,000	8.0%
OTHER					
4202-000-6650 Expenditures	67,095	18,582	65,000	70,000	
Total Other	67,095	18,582	65,000	70,000	7.7%
Total Expenditure	121,240	39,613	90,000	97,000	7.8%
Revenues over/(under) Expenses	244,708	304,575	270,000	243,000	
TRANSFERS OUT					
4202-000-6300 Transfer to Gen Fund	250,000	250,000	375,000	275,000	-26.7%
4202-000-6308 Transfer to CH Project Fund		0			
Total Transfers Out	250,000	250,000	375,000	275,000	-26.7%
Ending Balance	534,743	589,318	455,000	393,800	-13.5%

Kendall Area Transit Fund

Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	39,965	148,241	114,399	118,399	3.5%
REVENUE					
5501-000-1575 IL DOAP (Downstate Operating Asst. Program)	64,745	30,514	47,280	135,000	
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	28,538	107,528	55,887	
5501-000-1581 Agency Contributions					
5501-000-1582 IDOT Section 5311 Program		96,842	96,840	57,000	
5501-000-1135 Interest Income	165	190			
Total Revenue	252,197	156,084	251,648	247,887	-1.5%
CONTRACTUAL					
5502-000-7050 DVAC (DeKalb Voluntary Action Center)	15,522	223,069	296,648	321,887	
5502-000-6216 Vehicle Maintenance		1,470			
Total Contractual	15,522	224,539	296,648	321,887	
CAPITAL					
5502-000-6252 Vehicles	207,899	50	2,000	2,000	
5502-000-6208 Equipment		12,774			
5502-000-6253 Facilities					
Total Capital	207,899	12,824	2,000	2,000	
Total Expenditure	223,421	237,363	298,648	323,887	8.5%
Revenue over/(under) Expenditure	28,776	(81,279)	(47,000)	(76,000)	
TRANSFERS IN					
5501-000-1305 Transfer from Senior Services Levy	58,000	25,423	25,500	25,500	
5501-000-1300 Transfer from General Fund	21,500	25,500	25,500	25,500	
Total Transfers In	79,500	50,923	51,000	51,000	
TRANSFERS OUT					
5502-000-6310 Transfer to Liability Insurance Fund					
Total Transfers Out	0	0	0	0	
Ending Balance	148,241	117,885	118,399	93,399	-21.1%

Economic Development Fund

Fund Description

This fund tracks the economic activity that is supported by the County

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	5,695	9,028	5,413	4,000	-26.1%
REVENUE					
0201-000-1350 Municipal Contribution					
Total Revenue					
CONTRACTUAL					
0202-000-6151 Contractual Recorder					
0202-000-6202 Books/Subscriptions					
0202-000-6203 Dues/Memberships	1,500	3,500	5,000	5,000	
0202-000-6204 Conferences/Training	60	60		1,000	
0202-000-6209 Legal Notices					
0202-000-6215 Consulting Fees					
0202-000-6219 Publications/Brochures/Subscriptions				500	
0202-000-6561 Advertising/Publicity/Marketing/Trade Shows				5,000	
0202-000-xxxx Printing				2,000	
0202-000-xxxx Travel				2,500	
Total Contractual	1,560	3,560	5,000	16,000	220.0%
COMMODITIES					
0202-000-6200 Office Supplies				1,000	
0202-000-6201 Postage				500	
0202-000-6205 Mileage	107	114	100	1,500	
Total Commodities	107	114	100	3,000	
Total Expenditure	1,667	3,674	5,100	19,000	272.5%
Revenue over/(under) Expenditure	(1,667)	(3,674)	(5,100)	(19,000)	
TRANSFERS IN					
0201-000-1351 REDC Transfer	5,000	4,000			
0201-000-1300 Transfer from General Fund				15,000	
Total Transfers In	5,000	4,000		15,000	
Ending Balance	9,028	9,354	313		-100.0%

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	2,704,388	2,686,851	1,919,278	1,900,000	-1.0%
REVENUE					
0301-000-1135 Interest Income	19,466	13,609	14,000		
0301-000-1355 EDC Surplus					
0301-000-1356 Federal Grants					
0301-000-1357 WB Holdings	30,938	25,313	65,924	3,000	
0301-000-1358 Humidors by AROL	0	0		0	
0301-000-1359 The Custard Cup	4,546	9,606	12,800	12,800	
0301-000-1360 Can Man				3,102	
Total Revenue	54,950	48,528	92,724	18,902	-79.6%
OTHER					
0302-000-6640 Approved Program Loans			1,000,000	1,000,000	
0302-000-6645 Uncollectible Loan Expense	67,487				
Total Other	67,487	0	1,000,000	1,000,000	
Total Expenditure	67,487	0	1,000,000	1,000,000	0.0%
Revenue over/(under) Expenditure	(12,537)	48,528	(907,276)	(981,098)	
TRANSFERS OUT					
0302-000-6310 EDC Fund Transfer	5,000	4,000			
0302-000-6643 General Fund Transfer					
Total Transfers Out	5,000	4,000	0	0	
TRANSFERS IN					
0302-000-xxxx Loan Due					
Total Transfers In	0	0	0	0	
Ending Balance	2,686,851	2,731,379	1,012,002	918,902	-9.2%

Coroner Fees

Fund Description

his fund captures the fees paid for copies of transcripts of sworn testimony \$5 page, autopsy reports \$50, verdicts of coroner's jury \$5, toxicology reports \$25, printed or electronic pictures: greater amount of the actual cost or \$3, copies of miscellaneous reports except police reports: greater amount of actual cost or \$25 and coroner's or medical examiner's permits to cremate a dead human body \$50.

New fund established in FY2010.

IL Statute: 55 ILCS 5/4-7001

All fees under this Section collected by or on behalf of the coroner's office shall be paid over to the county treasurer and deposited into a special account in the county treasury. Money in the special account shall be used solely for the purchase of electronic and forensic identification equipment or other related supplies and the operating expenses of the coroner's office.

ACCOUNT & DESCRIPTION	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	0	1,500	2,633	75.6%
REVENUE				
9401-000-1320 Fees	1,500	3,279	4,000	
Total Revenue	1,500	3,279	4,000	22.0%
EXPENDITURE				
9402-000-6650 Expenditure	0	2,146	0	
Total Expenditure	0	2,146	0	-100.0%
Revenue over/(under) Expenditure	1,500	1,133	4,000	
Ending Balance	1,500	2,633	6,633	151.9%

KenCom

Account #	Description	BUDGET 2011	BUDGET 2012	% Change in Budget
Beginning Balance		-	-	
REVENUE				
3301-000-1300	Kendall County - Base	1,857,819	1,775,000	
3301-000-xxxx	Kendall County - Sheriff Usage			
3301-000-1601	Oswego PD			
3301-000-1602	Plano PD			
3301-000-1603	Yorkville PD			
3301-000-1604	Bristol Kendall FD			
3301-000-1605	Lisbon Seward FD			
3301-000-1606	Little Rock Fox FD			
3301-000-1607	Newark FD			
3301-000-1608	Oswego FD			
3301-000-1325	Miscellaneous Revenue		5,000	
3301-000-1599	Alarm Revenue		1,850	
3301-000-1600	ETSB Contribution			
3301-000-1609	Sandwich FD		11,784	
	Total Revenue	1,857,819	1,793,634	-3.5%
PERSONNEL				
3302-000-6101	Director	94,316	96,202	
3302-000-6105	Assistant Director	69,706	71,100	
3302-000-6102	Supervisors	177,090	198,018	
3302-000-6103	Operators	834,535	800,420	
3302-000-6106	Overtime	96,000	100,000	
3302-000-6110	Holiday Pay	60,000	61,200	
3302-000-6114	Salaries - Training	9,200	9,200	
3302-000-6109	Recorder	750	1,500	
3302-000-6300	Kendall County Health Insurance	194,637	215,000	
3302-000-6305	Kendall County IMRF/SS	220,950	254,802	
3302-000-6309	Kenall County Liability Insurance	8,936	8,936	
	Total Personnel	1,766,120	1,816,378	2.8%

KenCom

Account #	Description	BUDGET 2011	BUDGET 2012	% Change in Budget
CONTRACTUAL				
3302-000-6202	Books/Subscriptions	200	200	
3302-000-6203	Dues/Memberships	1,500	1,500	
3302-000-6204	Conferences	2,500	2,000	
3302-000-6206	Training	6,000	6,000	
3302-000-6216	Equipment Maintenance	6,000	6,000	
3302-000-6219	Printing/Publications	1,250	750	
3302-000-6227	Telephone	2,500	2,500	
3302-000-xxxx	Radio Lines	54,000		
3302-000-6601	Reverse 9-1-1		25,000	
	Total Contractual	73,950	43,950	-40.6%
COMMODITIES				
3302-000-6200	Office Supplies	3,000	3,000	
3302-000-6201	Postage	350	350	
3302-000-6205	Mileage	2,000	2,000	
	Total Commodities	5,350	5,350	0.0%
OTHER				
3302-000-6602	Leads/Livescan/Alerts	18,000	10,530	
3302-000-6603	Employee Screening	1,000	1,000	
3302-000-xxxx	Alerts (current mobile MDT's)		4,200	
	Total Other	19,000	15,730	-17.2%
	Total Expenditure	1,864,420	1,881,408	0.9%
Ending Balance		(6,601)	(87,774)	
TRANSFERS IN				
3301-000-1300	Transfer from Kendall County	1,857,819	1,775,000	
3301-000-1300	Transfer from Kendall County: Usage	-	-	
	Total Transfers In	1,857,819	1,775,000	-4.5%
TRANSFERS OUT				
3302-000-6300	Transfer to Kendall County GF	194,637	215,000	
3302-000-6305	Transfer to IMRF/SS	220,950	254,802	
3302-000-6309	Transfer to Liability	8,936	8,936	
	Total Transfers Out	424,523	478,738	12.8%

Animal Control Building Fund

Fund Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	45,000	70,000	75,000	70,000	-6.7%
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	25,000	0	0	9,000	
Total Transfers In	25,000	0	0	9,000	
Ending Balance	70,000	70,000	75,000	79,000	5.3%

Capital Improvement Fund

Fund Description

- Reserve fund created to provide cash-on-hand for future building projects that are non-public safely 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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	747,464	859,899	1,036,465	1,032,432	-0.4%
REVENUE					
0401-000-1325 Other Revenue	435	155,052			
Total Revenue	435	155,052	0	0	
CAPITAL					
0402-000-6650 Expenditures	240,000	141,124	350,000	539,000	
Total Expenditure	240,000	141,124	350,000	539,000	54.0%
Revenue over/(under) Expenditure	(239,565)	13,928	(350,000)	(539,000)	
TRANSFERS IN					
0401-000-1310 Transfer from Gen Fund	352,000	175,000	150,000	150,000	
Total Transfers In	352,000	175,000	150,000	150,000	0.0%
Ending Balance	859,899	1,048,827	836,465	643,432	-23.1%

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.

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	631,957	831,957	1,131,957	1,431,957	26.5%
REVENUE					
7501-000-1565 Architect Deposits					
Total Revenue				0	
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					
7501-000-1305 Reimb. from Bond Proceeds					
7501-000-1310 Transfer from Public Safety	200,000	300,000	300,000	300,000	
Total Transfers In	200,000	300,000	300,000	300,000	0.0%
Ending Balance	831,957	1,131,957	1,431,957	1,731,957	21.0%

Courthouse Restoration 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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	7,367	3,082	1,195	600	-49.8%
REVENUE					
8501-000-1320 Fed. National Park Grant State Illinois First Grant Revenue		1,000	5,000	3,000	
Total Revenue	0	1,000	5,000	3,000	
CAPITAL					
8502-000-6650 Restoration Expenses	4,285	3,738	1,000	3,600	
Total Capital	4,285	3,738	1,000	3,600	
Total Expenditure	4,285	3,738	1,000	3,600	260.0%
Revenue over/(under) Expenditure	(4,285)	(2,738)	4,000	(600)	
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	3,082	344	5,195	0	-100.0%

Jail Addition Construction Fund - Bond Proceeds

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	121,225	44,370	30,000	8,000	-73.3%
REVENUE					
5701-000-1135 Interest Income	604	70	30	0	
5701-000-1515 Project Fund Deposit					
Total Revenue	604	70	30	0	-100.0%
EXPENDITURE					
5702-000-6850 Project Fund Expense	77,459	20,819	30,030	8,000	
5702-000-xxxx Bond Interest Paid		2,543,090			
5702-000-xxxx Bond Principal Paid		6,488,396			
Total Expenditure	77,459	9,052,305	30,030	8,000	-73.4%
Revenue over/(under) Expenditure	(76,855)	(9,052,235)	(30,000)	(8,000)	
OTHER FINANCING SOURCES					
5701-000-1520 2010 Cost of Issuance		(103,865)			
5701-000-xxxx Bond Premium		520,740			
5701-000-xxxx Bond Proceeds	0	8,625,000	0	0	
Total Other Financing Sources	0	9,041,875	0	0	
Ending Balance	44,370	34,010	0	0	

Courthouse Expansion Construction Fund - Bond Proceeds

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	9,245,751	3,414,599	90,000	88,500	-1.7%
REVENUE					
9701-000-1135 Interest Income	57,640	1,515			
9701-000-1515 Proj. Fund Dep. 2007A &B					
9701-000-1516 Proj. Fund Dep. 2008					
9701-000-1517 Proj. Fund Dep. 2009	10,000,000				
9701-000-1570 Insurance	67,372				
9701-000-1325 Miscellaneous					
Total Revenue	10,125,012	1,515	0	0	
CAPITAL					
9702-000-6850 Project Fund Expenses		3,261,010			
9702-000-7020 Architect Fees	182,787	59,330			
9702-000-7021 Engineering Fees		1,276			
9702-000-7022 Testing Fees					
9702-000-7023 Furnishings & Equipment			45,000	60,000	
9702-000-7024 Construction Fees	15,693,377		45,000	28,500	
9702-000-xxxx Discount on Bond Issuance	80,000				
Total Expenditure	15,956,164	3,321,616	90,000	88,500	-1.7%
Revenue over/(under) Expenditure	(5,831,152)	(3,320,101)	(90,000)	(88,500)	
Ending Balance	3,414,599	94,498	0	0	

Building Fund

Description

This fund is established to capture revenue and expenditure related to construction and/or renovation of Kendall County buildings. Repayment of \$1,291,299 construction costs to be made by the Highway Department along with Township and Municipality Contributions.

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

Project 2 (Storage Building) Financing:

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

ACCOUNT & DESCRIPTION	ACTUAL 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	0	1,000,000	9,000	353,000	3822.2%
REVENUE					
2601-000-1135 Interest Income					
2601-000-1320 Miscellaneous Income					
2601-000-1325 Other Contributions			60,000		
2601-000-1350 Township & Municipality Contribution		170,250	81,000	30,000	
2601-000-1545 Rental Income					
Total Revenue	0	170,250	141,000	30,000	-78.7%
EXPENDITURE					
2602-000-7100 A & E Fees Salt Storage		5,626			
2602-000-7101 A & E Fees Storage Bldg		24,617			
2602-000-7102 Construction Costs Salt Storage		462,673			
2602-000-7103 Construction Costs Storage Bldg		798,384			
2602-000-7104 Demolition Costs Storage Bldg					
Total Expenditure	0	1,291,299	0	0	
Revenue over/(under) Expenditure		(1,121,049)	141,000	30,000	
TRANSFERS IN					
2601-000-1300 Transfer from General Fund	1,000,000	300,000	0	0	
2601-000-1315 Transfer from Highway Fund			100,000	75,000	
Total Transfers In	1,000,000	300,000	100,000	75,000	-25.0%
Ending Balance	1,000,000	178,951	250,000	458,000	83.2%

Special Construction Fund for Public Safety Center Basement

Description

This fund was established in November of FY2011 by County Board Resolution to capture revenue and expenditure related to the build out of the Public Safety Center basement for KenCom.

ACCOUNT & DESCRIPTION	BUDGET 2012	% CHANGE IN BUDGET
Beginning Balance	1,291,100	
REVENUE		
XXXX-000-XXXX Revenue		
Total Revenue	0	
CAPITAL		
XXXX-000-XXXX Expenditure	1,291,100	
Total Expenditure	1,291,100	
Total Expenditure	1,291,100	
Revenue over/(under) Expenditure	(1,291,100)	
TRANSFERS IN		
XXXX-000-XXXX Transfer from General Fund		
Total Transfers In	0	
TRANSFERS OUT		
0102-000 Transfer to Gen Fund		
Total Transfers Out	0	
Ending Balance	0	

General Fund Special Reserve 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 No.	Description	ACTUAL 2009	BUDGET 2010	BUDGET 2011	BUDGET 2012	% Change In Budget
Beginning Balance		950,000	1,450,000	1,500,000	1,550,000	3.3%
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	500,000	50,000	50,000	0	
	Total Transfers In	500,000	50,000	50,000	0	-100.0%
TRANSFERS OUT						
7602-000-1300	General Fund Transfer	0	0	0	110,000	
	Total Transfers Out	0	0	0	110,000	
Ending Balance		1,450,000	1,500,000	1,550,000	1,440,000	

Debt Service Sources

	Sources		
	Public Safety Sales Tax	General Fund	HHS Fund
Jail Expansion 2002A	451,825	451,825	
County Office Bldg 2002B	290,606	8,355	282,251
Courthouse 2007A	289,820	289,820	
Courthouse 2007B	-		
Courthouse 2008	856,465	200,000	
Courthouse 2009	399,148	399,148	
Total FY11 Debt Service	2,287,864	1,797,258	282,251

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 G.O. Bonds, Alternate Revenue Source, Series 2002A	\$8,625,000 G.O. Refunding Bonds, Alternate Revenue Source, Series 2010
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	Unrefunded D/S	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	
		12/1/2010	4.000	270,000	34,838	1,094	305,931	
		6/1/2011			29,438	1,094	30,531	
		12/1/2011	4.250	335,000	29,438	1,094	365,531	
		6/1/2012			22,319	1,094	23,413	
		12/1/2012	4.000	405,000	22,319	1,094	428,413	
		6/1/2013			14,219		14,219	
		12/1/2013	4.375 ¹	650,000	14,219		664,219	
				2,170,000	814,631	5,469	2,990,100	
Series 2010 G.O. Refunding Bonds	Paid from Escrow Account	12/1/2010			52,623		52,623	
		6/1/2011			150,350		150,350	
		12/1/2011			150,350		150,350	
		6/1/2012			150,350		150,350	
		12/1/2012			150,350		150,350	
	Paid by Kendall County	6/1/2013				150,350		150,350
		12/1/2013				150,350		150,350
		6/1/2014	2.000			150,350		150,350
		12/1/2014	2.000	635,000	150,350		785,350	
		6/1/2015	2.000			144,000		144,000
		12/1/2015	2.000	680,000	144,000		824,000	
		6/1/2016	2.000			137,200		137,200
		12/1/2016	2.000	900,000	137,200		1,037,200	
		6/1/2017	4.000			128,200		128,200
		12/1/2017	4.000	950,000	128,200		1,078,200	
		6/1/2018	4.000			109,200		109,200
		12/1/2018	4.000	1,025,000	109,200		1,134,200	
		6/1/2019	4.000			88,700		88,700
		12/1/2019	4.000	1,095,000	88,700		1,183,700	
		6/1/2020	4.000			66,800		66,800
12/1/2020	4.000	1,175,000	66,800		1,241,800			
6/1/2021	4.000			43,300		43,300		
12/1/2021	4.000	1,255,000	43,300		1,298,300			
6/1/2022	4.000			18,200		18,200		
12/1/2022	4.000	910,000	18,200		928,200			
				8,625,000	2,726,623		11,351,623	
Total Debt Service				10,795,000	3,541,254		14,341,723	

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.

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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% Change in Budget
Beginning Balance		192,947	250,374	1,050	1,500	42.9%
REVENUE						
5801-000-1135	Interest Income	562	334	150	150	
5801-000-1325	Capitalized Revenue					
	Total Revenue	562	334	150	150	0.0%
DEBT						
5802-000-6650	Other Expenses	510	0	600	600	
5802-000-6865	Debt Service Interest	82,363	75,800	61,063	46,825	
5802-000-6870	Debt Service Principal	150,000	210,000	335,000	405,000	
	Total Other	232,873	285,800	396,663	452,425	
	Total Expenditure	232,873	285,800	396,663	452,425	14.1%
	Revenue over/(under) Expenditure	(232,311)	(285,466)	(396,513)	(452,275)	
TRANSFERS IN						
5801-000-1310	Transfer from Public Safety	289,738	342,313	396,513	451,825	
	Total Transfers In	289,738	342,313	396,513	451,825	13.9%
	Ending Balance	250,374	307,221	1,051	1,050	0.0%

County Building Debt Service Fund 2002B

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

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

Debt Service Schedule

Date	Rate	Principal	Interest	Total
6/1/2003			113,459	
12/1/2003			113,459	226,919
6/1/2004			113,459	
12/1/2004			113,459	226,919
6/1/2005			113,459	
12/1/2005	4.125%	50,000	113,459	276,919
6/1/2006			112,428	
12/1/2006	4.125%	55,000	112,428	279,856
6/1/2007			111,294	
12/1/2007	4.125%	60,000	111,294	282,588
6/1/2008			110,056	
12/1/2008	4.125%	60,000	110,056	280,113
6/1/2009			108,819	
12/1/2009	4.125%	70,000	108,819	287,638
6/1/2010			107,375	
12/1/2010	4.125%	75,000	107,375	289,750
6/1/2011			105,828	
12/1/2011	4.125%	80,000	105,828	291,656
6/1/2012			104,178	
12/1/2012	4.125%	85,000	104,178	293,356
6/1/2013			102,425	
12/1/2013	5.500%	90,000	102,425	294,850
6/1/2014			99,950	
12/1/2014	5.500%	100,000	99,950	299,900
6/1/2015			97,200	
12/1/2015	5.500%	105,000	97,200	299,400
6/1/2016			94,313	
12/1/2016	5.500%	115,000	94,313	303,625
6/1/2017			91,150	
12/1/2017	5.500%	125,000	91,150	307,300
6/1/2018			87,713	
12/1/2018	5.500%	135,000	87,713	310,425
6/1/2019			84,000	
12/1/2019	5.500%	145,000	84,000	313,000
6/1/2020			80,013	
12/1/2020	5.500%	155,000	80,013	315,025
6/1/2021			75,750	
12/1/2021	5.500%	170,000	75,750	321,500
6/1/2022			71,075	
12/1/2022	5.500%	180,000	71,075	322,150
6/1/2023			66,125	
12/1/2023	5.000%	195,000	66,125	327,250
6/1/2024			61,250	
12/1/2024	5.000%	210,000	61,250	332,500
6/1/2025			56,000	
12/1/2025	5.000%	220,000	56,000	332,000
6/1/2026			50,500	
12/1/2026	5.000%	235,000	50,500	336,000
6/1/2027			44,625	
12/1/2027	5.000%	255,000	44,625	344,250
6/1/2028			38,250	
12/1/2028	5.000%	270,000	38,250	346,500
6/1/2029			31,500	
12/1/2029	5.000%	285,000	31,500	348,000
6/1/2030			24,375	
12/1/2030	5.000%	305,000	24,375	353,750
6/1/2031			16,750	
12/1/2031	5.000%	325,000	16,750	358,500
6/1/2032			8,625	
12/1/2032	5.000%	345,000	8,625	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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% Change in Budget
Beginning Balance		170,186	179,358	700	1,100	57.1%
REVENUE						
5601-000-1135	Interest Income	409	222	150	150	
5601-000-1325	Capitalized Revenue					
5601-000-1545	HHS Rental Income	165,572	169,712	280,426	282,251	
	Total Revenue	165,981	169,934	280,576	282,401	0.7%
OTHER						
5602-000-6865	Debt Service Interest	218,875	216,194	211,656	210,006	
5602-000-6870	Debt Service Principal	60,000	70,000	80,000	80,000	
5602-000-6650	Misc. Expense	510	510	600	600	
	Total Other	279,385	286,704	292,256	290,606	
	Total Expenditure	279,385	286,704	292,256	290,606	-0.6%
	Revenue over/(under) Expenditure	(113,404)	(116,770)	(11,680)	(8,205)	
TRANSFERS IN						
5601-000-1300	Transfer from Gen Fund	122,576	120,638	11,830	8,355	
	Total Transfers In	122,576	120,638	11,830	8,355	-29.4%
Ending Balance		179,358	183,226	850	1,250	47.1%

Courthouse Expansion Debt Service 2007A

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

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

Debt Service Schedule

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		4,695,000	1,081,842	5,776,842

Courthouse Expansion Debt Service 2007B

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

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

Debt Service Schedule

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		<u>5,303,762</u>	<u>5,261,238</u>	<u>10,565,000</u>

Courthouse Expansion Debt Service 2008

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

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 2009

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

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

Fund Description

- Fund to account for payments of principal and interest on \$4,695,000 General Obligation Bonds, Alternate Revenue Source, Series 2007A.
- Fund to account for payments of principal and interest on \$5,303,762 General Obligation Bonds, Alternate Revenue Source, Series 2007B.
- Fund to account for payments of principal and interest on \$10,000,000 General Obligation Bonds, Alternate Revenue Source, Series 2008.
- Fund to account for payments of principal and interest on \$10,000,000 General Obligation Bonds, Alternate Revenue Source, Series 2009.
- 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 2009	ACTUAL 2010	BUDGET 2011	BUDGET 2012	% Change in Budget
Beginning Balance		1,194,323	1,218,216	5,000	7,000	-99.4%
REVENUE						
9801-000-1135	Interest Income	2,567	1,747	100	0	
	Total Revenue	2,567	1,747	100	0	-100.0%
DEBT						
9802-000-6650	Disclosure & fiscal agent	1,170	2,150	1,800	1,800	
9802-000-6865	Debt Service 2007A Interest	158,610	131,038	118,020	109,820	
9802-000-6866	Debt Service 2007A Principal	1,100,000	245,000	200,000	180,000	
9802-000-6867	Debt Service 2007B Interest					
9802-000-6868	Debt Service 2007B Principal					
9802-000-6869	Debt Service 2008 Interest	315,626	386,965	351,340	346,465	
9802-000-6870	Debt Service 2008 Principal		700,000	130,000	510,000	
9802-000-6871	Debt Service 2009 Interest		481,194	399,148	399,148	
9802-000-6872	Debt Service 2009 Principal					
	Total Other	1,575,406	1,946,347	1,200,308	1,547,233	-20.5%
	Total Expenditure	1,575,406	1,946,347	1,200,308	1,547,233	-20.5%
	Revenue over/(under) Expenditure	(1,572,839)	(1,944,600)	(1,200,208)	(1,547,233)	
TRANSFERS IN						
9801-000-1300	Transfer from Gen Fund	400,000	200,000	200,000	200,000	
9801-000-1310	Tr fr PS Sales Tax Fund	1,196,732	1,777,423	1,000,308	1,345,433	
	Total Transfers In	1,596,732	1,977,423	1,200,308	1,545,433	-21.8%
Ending Balance		1,218,216	1,251,039	5,100	5,200	-99.6%

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.

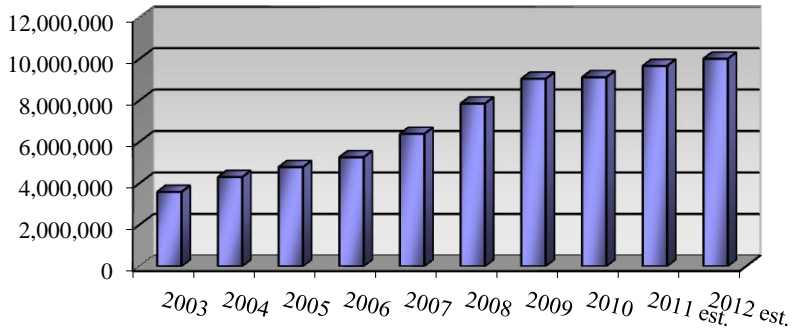
Revenue Assumptions

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.

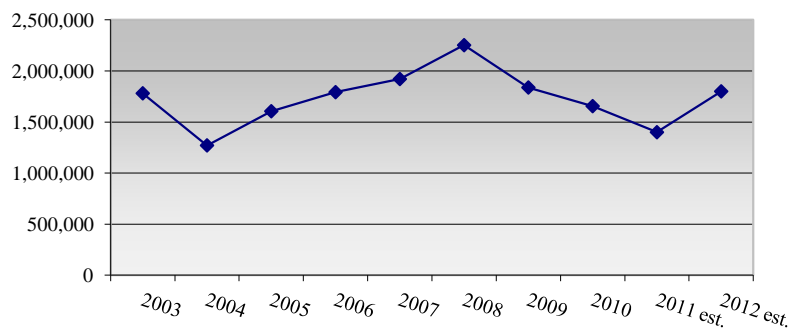
<u>Year</u>	<u>Amount</u>
2003	3,594,042
2004	4,309,607
2005	4,790,574
2006	5,265,261
2007	6,391,264
2008	7,855,710
2009	9,048,350
2010	9,122,474
2011 est.	9,669,052
2012 est.	10,014,307



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	1,655,427
2011 est.	1,400,000
2012 est.	1,800,000



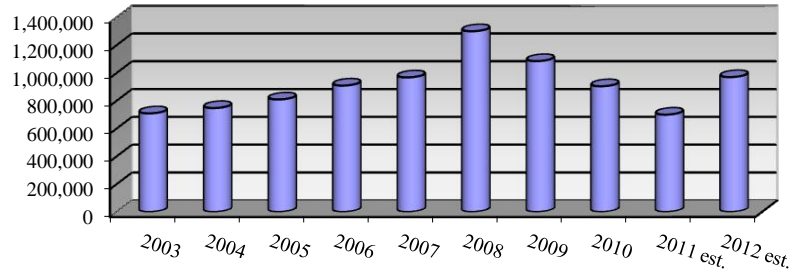
Revenue Assumptions

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.

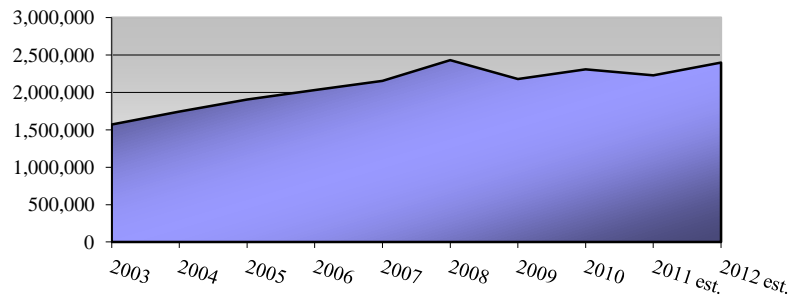
<u>Year</u>	<u>Amount</u>
2003	709,092
2004	747,576
2005	809,144
2006	909,106
2007	967,868
2008	1,299,929
2009	1,085,257
2010	904,300
2011 est.	700,000
2012 est.	970,000



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	2,309,306
2011 est.	2,229,000
2012 est.	2,400,000



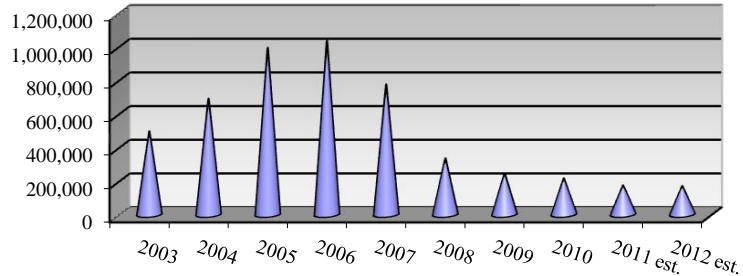
Revenue Assumptions

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.

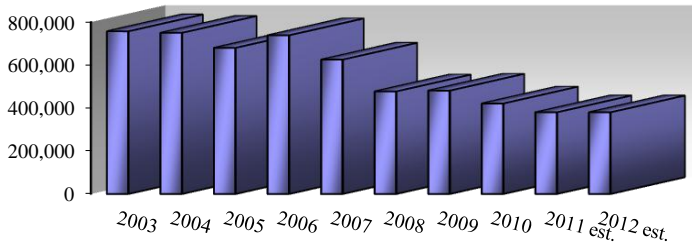
<u>Year</u>	<u>Amount</u>
2003	494,523
2004	689,494
2005	991,595
2006	1,033,919
2007	774,679
2008	334,600
2009	245,108
2010	214,979
2011 est.	174,000
2012 est.	170,000



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. Decreases in this account are directly related to stabilized 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	421,127
2011 est.	380,000
2012 est.	380,000



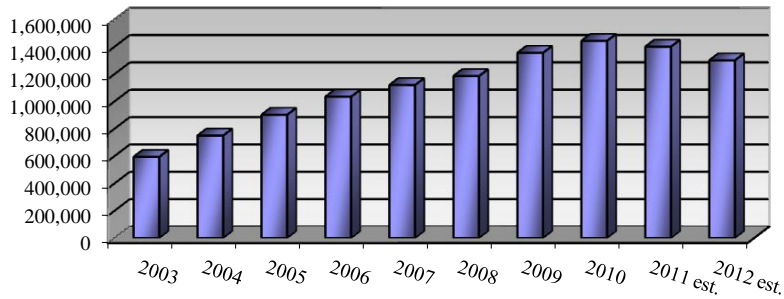
Revenue Assumptions

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 or decrease based on the growth throughout the County.

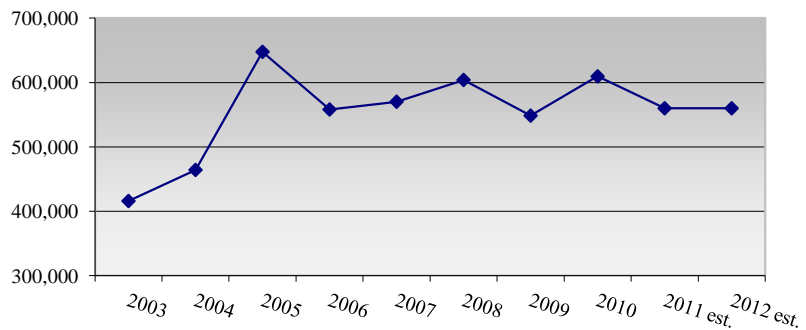
<u>Year</u>	<u>Amount</u>
2003	593,866
2004	749,860
2005	901,800
2006	1,034,175
2007	1,119,554
2008	1,185,310
2009	1,355,086
2010	1,442,173
2011 est.	1,400,000
2012 est.	1,300,000



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	609,542
2011 est.	560,000
2012 est.	560,000



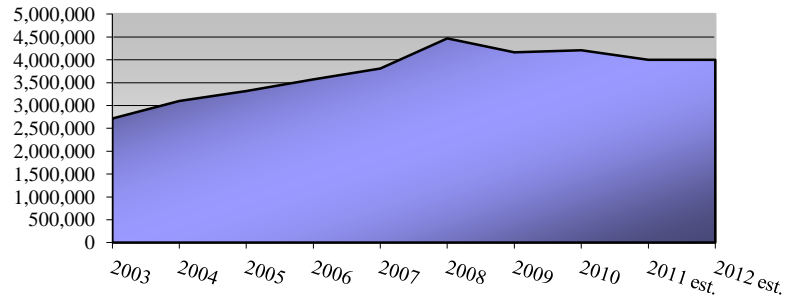
Revenue Assumptions

PUBLIC SAFETY SALES TAX

1. Public Safety Sales Tax

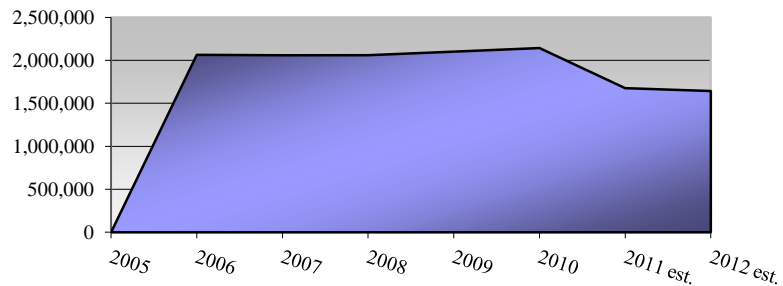
Kendall County instituted a 1/2 percent Public Safety Sales Tax after referendum approval in order to cover increasing costs of public safety and related services.

<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	4,209,113
2011 est.	4,000,000
2012 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	2,143,225
2011 est.	1,676,705
2012 est.	1,643,171

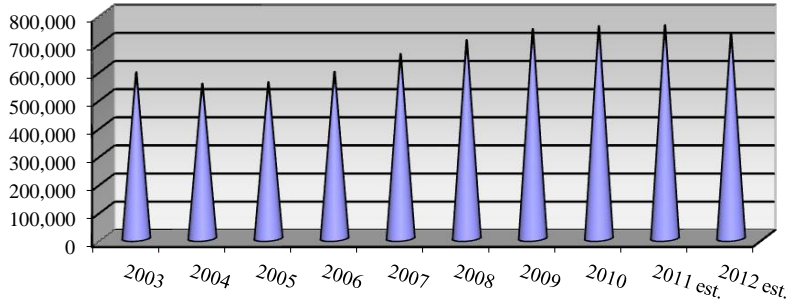


Revenue Assumptions

HEALTH & HUMAN SERVICES FUND

1. Ad Valorem (Property) Tax

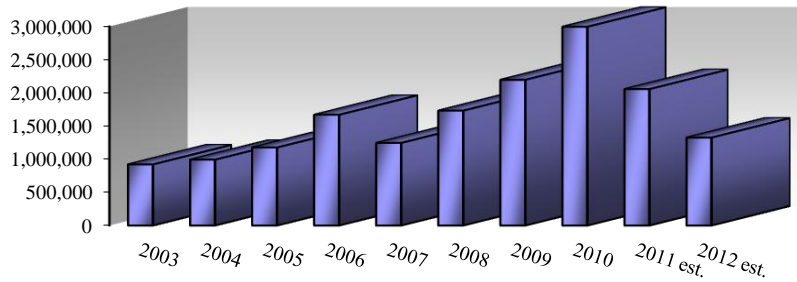
<u>Year</u>	<u>Amount</u>
2003	589,737
2004	549,074
2005	554,716
2006	591,603
2007	654,472
2008	704,226
2009	743,426
2010	753,680
2011 est.	757,000
2012 est.	728,052



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	2,996,173
2011 est.	2,056,200
2012 est.	1,325,100

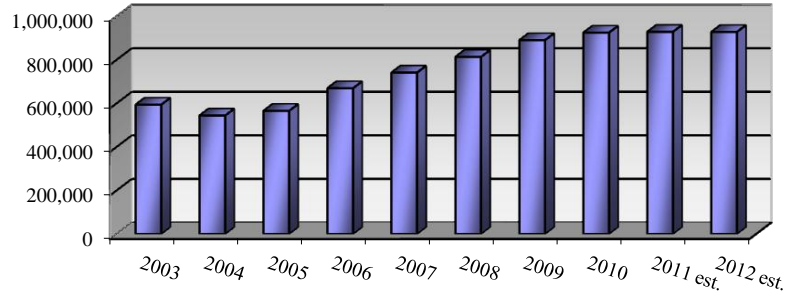


Revenue Assumptions

COMMUNITY 708 MENTAL HEALTH BOARD FUND

Ad Valorem (Property) Tax

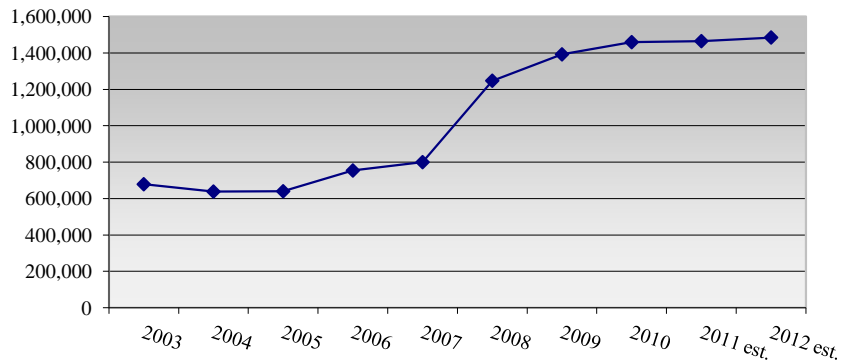
<u>Year</u>	<u>Amount</u>
2003	593,911
2004	544,288
2005	565,619
2006	669,793
2007	741,388
2008	813,497
2009	890,163
2010	924,585
2011 est.	928,392
2012 est.	927,889



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	1,459,437
2011 est.	1,465,000
2012 est.	1,485,000



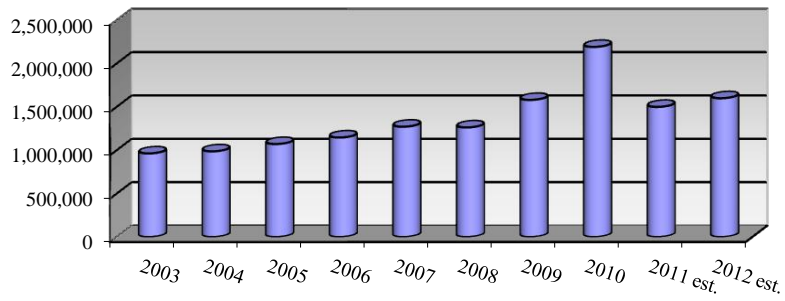
Revenue Assumptions

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.

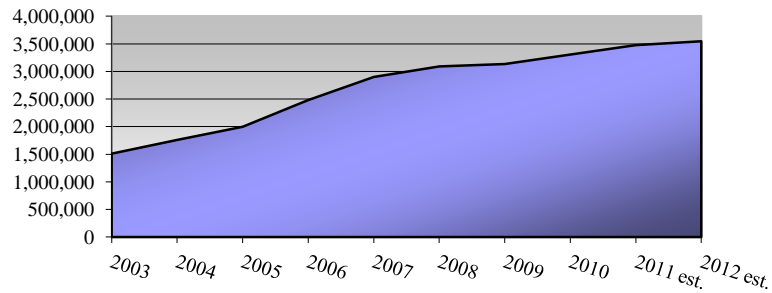
<u>Year</u>	<u>Amount</u>
2003	963,343
2004	987,429
2005	1,072,061
2006	1,147,446
2007	1,271,742
2008	1,263,287
2009	1,580,442
2010	2,191,514
2011 est.	1,500,000
2012 est.	1,600,000



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	3,305,283
2011 est.	3,476,000
2012 est.	3,546,250

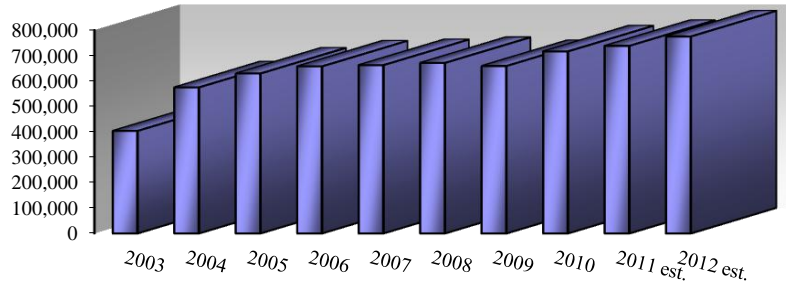


Revenue Assumptions

LIABILITY INSURANCE FUND

Ad Valorem (Property) Tax

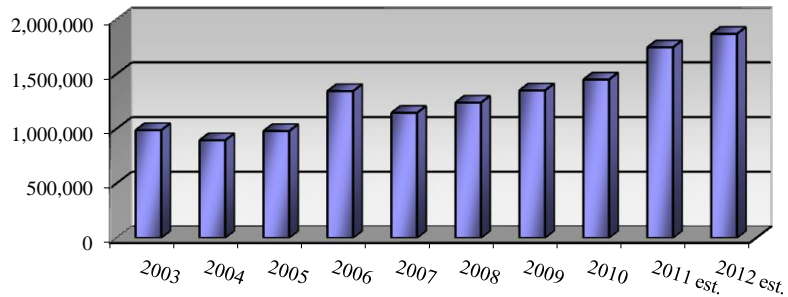
<u>Year</u>	<u>Amount</u>
2003	403,360
2004	574,616
2005	629,288
2006	657,103
2007	662,137
2008	670,837
2009	658,655
2010	716,152
2011 est.	737,900
2012 est.	774,795



PUBLIC BUILDING COMMISSION LEASE FUND

Ad Valorem (Property) Tax

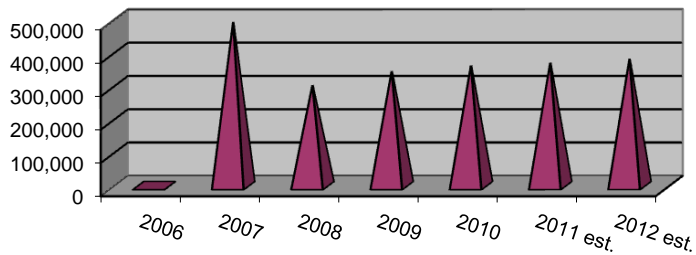
<u>Year</u>	<u>Amount</u>
2003	986,132
2004	893,842
2005	978,492
2006	1,343,792
2007	1,145,323
2008	1,238,451
2009	1,349,914
2010	1,449,060
2011 est.	1,744,000
2012 est.	1,867,000



VETERANS ASSISTANCE COMMISSION

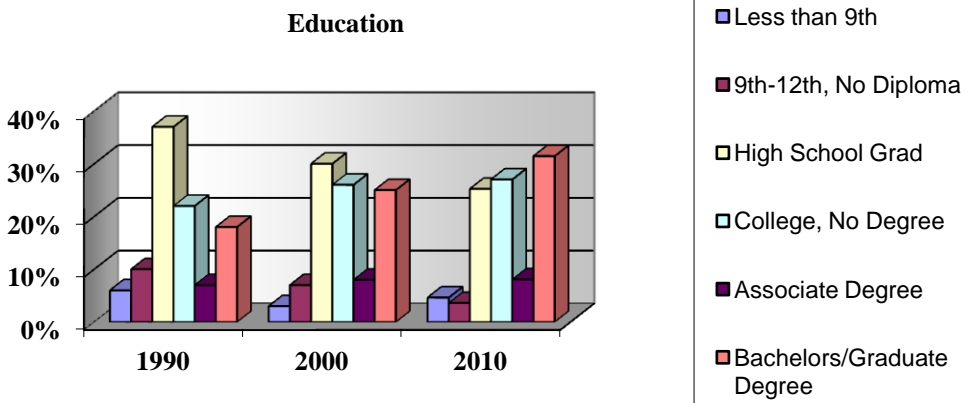
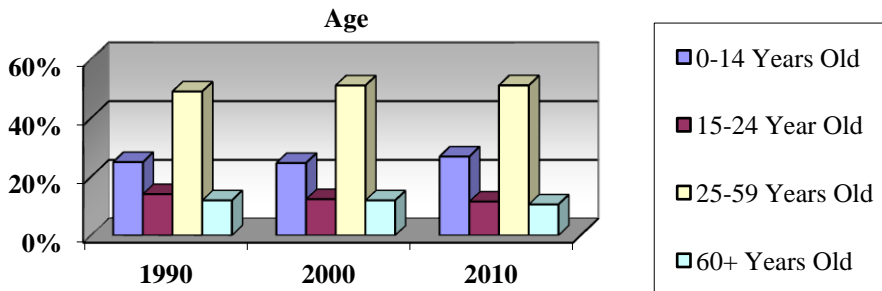
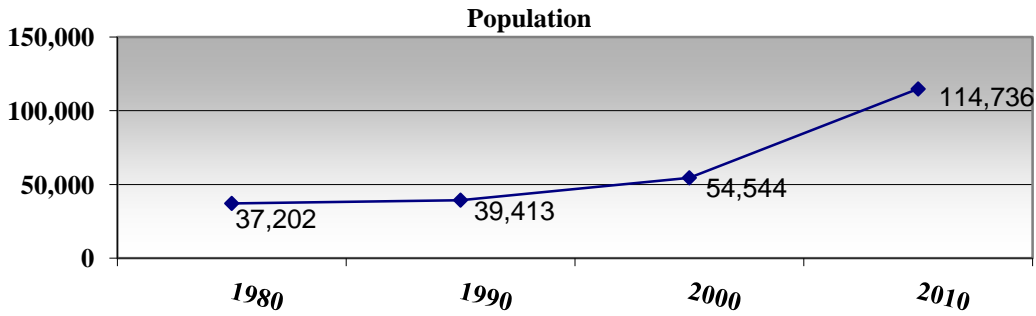
Veterans Assistance Commission

<u>Year</u>	<u>Amount</u>
2006	0
2007	493,410
2008	303,541
2009	345,639
2010	362,601
2011 est.	371,007
2012 est.	382,857

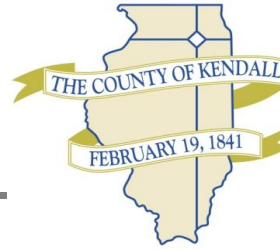


Demographics

Source: US Census Bureau, 2010 Census & 2010 American Community Survey 3-Year Estimates



Kendall County Facilities 2012



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 2012



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 Assistance
 - 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



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

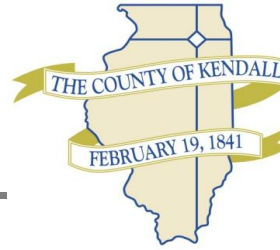
County Office Building



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 2012



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 2012



Highway Department



Route 47 Campus

- Highway Administrative Office
- Opened 1970's
- 4,800 Square feet



Route 47 Campus

- Highway Salt Storage Facility
- Construction Completed 2011
- 12,726 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 Corporate Fund (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 Fund - Mapping (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 Fund - Recorder (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 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.
- 20 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.
- 21 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.
- 22 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.
- 23 Animal Control Fund (Fund 35)**
This fund is used for the operations of the animal control facility.
- 24 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.
- 25 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.
- 26 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.)

27 Indemnity Fund (Fund 54)

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

28 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.

29 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.

30 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.

31 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.

32 Sheriff's Vehicle Fund - Statutory (Fund 91)

Revenue collected from fines are used to purchase vehicles for the Sheriff's fleet.

33 Sheriff Failure To Appear - FTA Fund (Fund 84)

A fee collected from individuals arrested on outstanding Failure to Appear warrants. New fund established in FY2011.

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.

Fund Structure

Special Department Funds (Cont.)

38 Circuit Clerk Operation Fund (Fund 90)

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

39 Circuit Clerk Electronic Citation Fund (Fund 83)

This fund captures fees paid by defendants in any traffic, misdemeanor, municipal ordinance or conservation case upon a judgment of guilty or grant of supervision. This is a new fund established in FY2011.

40 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.

41 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).

42 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.

43 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.

44 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.

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.

47 KenCom (Fund 33)

This fund captures costs for 9-1-1 and emergency dispatch services to the citizens and emergency service providers of Kendall County.

Fund Structure

Special Department Funds (Cont.)

48 Coroner Fees (Fund 94)

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

Capital Project Funds

49 Capital Improvement Fund (Fund 04)

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

50 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.

51 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.

52 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.

53 Animal Control Building Fund (Fund 34)

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

54 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.

55 Building Fund (Fund 26)

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

Fund Structure

Debt Service Funds

56 County Building Debt Service Fund (Fund 56)

Fund 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%.

57 Jail Addition Debt Service Fund (Fund 58)

Fund to pay debt service for \$6,998,396 2002 Series A General Obligation Bonds, Alternate Revenue Source & \$8,625,000 2010 General Obligation Refunding Bonds, Alternate Revenue Source. These bonds funded the expansion of the county jail.

58 Courthouse Expansion Debt Service Fund (Fund 98)

Fund to pay debt service for the new courthouse addition opened in October 2009:
\$4,695,000 2007 Series A General Obligation, Alternate Revenue Source (current coupon series).
\$5,303,762 2007 Series B General Obligation, Alternate Revenue Source (capital appreciation series).
\$10,000,000 2008 Series General Obligation, Alternate Revenue Source (current coupon series).
\$10,000,000 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 2011-12 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