

**Annual Operating Budget
For the Fiscal Year
2013-2014**



County of Kendall, Illinois

County of Kendall Annual Operating Budget

Fiscal Year
2013-2014

December 1, 2013 - November 30, 2014

ADOPTED November 26, 2013

COUNTY BOARD

John Shaw, Chairman

John P. Purcell, Finance Committee

Amy Cesich, Finance Committee

Lynn Cullick, Finance Committee

Elizabeth E. Flowers, Finance Committee

Judy Gilmour, Finance Committee

Scott Gryder

Dan Koukol

Matthew Prochaska

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, County Clerk & Recorder
Christopher Mehochko, Regional Office of Education
Rebecca Morganegg, Clerk of the Circuit Court
Richard Randall, Sheriff
Kenneth Toftoy, Coroner
Eric Weis, State's Attorney

APPOINTED DEPARTMENT HEADS

Victoria Chuffo, Public Defender
Fran Klaas, Highway
Stan Laken, Technology Services
Andrew Nicoletti, Assessments
Anna Payton, Animal Control
Jim Smiley, Facilities Management
Amaal Tokars, Health & Human Services
Tina Varney, Probation/Court Services
Jeff Wilkins, County Administrator

KENDALL COUNTY FY14 BUDGET

TABLE OF CONTENTS

INTRODUCTION

1	Letter of Transmittal
2-7	Budget Overview Narrative
8	Budget Summary
9	Property Tax
10	General Fund Revenue
11	General Fund Expenditure
12	Other Funds Revenue
13	Other Funds Expenditure
14-15	Personnel Summary
16	Capital Improvement Plan - County Buildings
17-19	Highway Department Five Year Transportation Plan
20	Highway Department Roadway Improvement Map

BUDGET SUMMARIES

21	General Fund Budget Summary
22-23	General Fund Revenue Summary
24-25	General Fund Expenditure Summary
26-34	Other Funds Revenue and Expenditure Summary

GENERAL CORPORATE FUND

35-36	County Board
	County Clerk and Recorder Office
37-38	County Clerk and Recorder
39-40	Election Costs
	<i>Circuit Court Judge Office</i>
41-42	Circuit Court Judge
43-44	Jury Commission
45-46	Public Defender
47-48	Combined Court Services (Probation)
49-50	Circuit Court Clerk Office
51-52	State's Attorney Office
	<i>Sheriff Office</i>
53-54	Sheriff
55-56	Corrections
57-58	Merit Commission
59-60	Emergency Management Agency
61-62	Coroner Office
63-64	Treasurer Office
65-66	Auditing and Accounting / Property Tax Services
	<i>Administration Departments</i>
67-68	Administrative Services
69-70	Facilities Management
71-72	Planning, Building and Zoning
73-74	Technology
75-76	Chief County Assessment Office
77-78	Board of Review
79-80	Farmland Review Board
81-82	Employee Health Insurance / General Insurance and Bonding

KENDALL COUNTY FY14 BUDGET

TABLE OF CONTENTS

GENERAL CORPORATE FUND (cont.)

83	Unemployment Compensation
84	Postage - County Building
85-86	Soil and Water Conservation
87-88	Regional Office of Education
89-90	Capital Expenditures
91	Contingency
92	Transfers Out
93	KenCom IGA

OTHER FUNDS

94	Public Safety Sales Tax Fund
	<i>Geographic Information Systems</i>
95-96	GIS Mapping Fund
97	GIS Recording Fund
	<i>SPECIAL LEVIES</i>
98-101	Health and Human Services Fund
102	Community 708 Mental Health Fund
103	Social Services for Senior Citizens Fund
104	Extension Education Service Fund
105-107	County Highway Fund
108	County Bridge Fund
109	Federal Aid Matching Fund
110	IMRF & Social Security Fund
111	Liability Insurance Fund
112	Tuberculosis Fund
113-114	Public Building Commission Lease Fund
115-116	Veteran's Assistance Commission Fund
	<i>SPECIAL DEPARTMENT FUNDS</i>
	<i>Economic Development</i>
117	Economic Development Commission Fund
118	Restricted Economic Development Commission Fund
	<i>Highway Department</i>
119	Transportation Sales Tax Fund
120	County Motor Fuel Tax Fund
121	Township Bridge Fund
122	County Highway Restricted Fund
123	Salt Storage Maintenance Fund
124	Transportation Alternatives Program (TAP) Fund
	<i>Animal Control Department</i>
125-126	Animal Control Fund
127	Animal Population Control Fund
128	State Pet Population Fund
129	Animal Control Medical Care
	<i>County Clerk & Recorder Office</i>
130	Recorder's Document Storage Fund
131	Rental Housing Support Program Fund
132	Help America Vote Act (HAVA) Fund
133	County Clerk Death Certificate Surcharge Fund

**KENDALL COUNTY FY14 BUDGET
TABLE OF CONTENTS**

OTHER FUNDS (cont.)

	<i>Treasurer Office</i>
134	Indemnity Fund
135	Tax Sale Automation Fund
136	Sale In Error Interest Fund
	<i>Sheriff Office</i>
137	Sheriff's E-Ticket Fund
138	Sheriff Prevention of Alcohol/Criminal Violence Fund
139	Drug Abuse Revenue Fund
140	Sheriff's FTA Fund
141	Sheriff's Vehicle Fund
142	Sheriff's Range Fees
143	Jail Commissary Fund
144	County Reserve Fund
145	Court Security Fund
	<i>State's Attorney Office</i>
146	State's Attorney Drug Enforcement Fund
147	State's Attorney Child Advocacy Fund
148	State's Attorney Records Automation Fund
149	State's Attorney Juvenile Justice Fund
150	State's Attorney Money Laundering Fund
	<i>Circuit Clerk Office</i>
151	Circuit Clerk Document Storage Fund
152	Court Automation Fund
153	Child Support Collection Fund
154	Electronic Citation Fund
155	Circuit Clerk Operation / Administration Fund
156	Circuit Clerk Transportation Safety Hire Back Fund
	<i>Circuit Court Judge Office</i>
157	Law Library Fund
158	Probation Services Fund
159	Community Services Block Grant Revolving Fund (Health Department)
160	Kendall Area Transit Fund
	<i>Coroner Office</i>
161	Coroner Death Certificate Grant
162	Coroner Fees Fund
163	KenCom
164	Liability Insurance Program

RESERVES, CAPITAL & DEBT SERVICE FUNDS

	<i>RESERVE FUNDS</i>
165	County Special Reserve Fund
	<i>CAPITAL FUNDS</i>
166	Capital Improvement Fund
167	Public Safety Capital Improvement Fund
168	Courthouse Restoration Fund
169	Building Fund
170	Animal Control Building Fund
171	Special Construction Public Safety Center (PSC) Basement
172	Jail Addition Bond Proceeds Fund

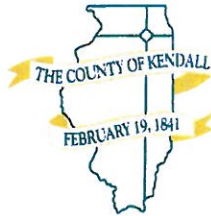
**KENDALL COUNTY FY14 BUDGET
TABLE OF CONTENTS**

RESERVES, CAPITAL & DEBT SERVICE FUNDS (cont.)

173	Courthouse Expansion Construction Bond Proceeds Fund
174	County Building Construction Bond Proceeds Fund
	<i>DEBT SERVICE FUNDS</i>
175	Debt Service Sources
176-177	Jail Addition Debt Service Fund Series 2002A & 2010
178-179	County Building Debt Service Fund Series 2002B & 2011
180	Courthouse Expansion Debt Service Fund Series 2007A
181	Courthouse Expansion Debt Service Fund Series 2007B
182	Courthouse Expansion Debt Service Fund Series 2008
183	Courthouse Expansion Debt Service Fund Series 2009
184	Courthouse Expansion Debt Service Fund Series 2007A & B, 2008, 2009

APPENDIX

185-186	Debt Service Management
187-195	Revenue Assumptions
196-197	Demographics
198-202	Kendall County Buildings
203-211	Fund Structure
212-218	Glossary of Terms
219-221	Financial Policies
222-227	Budget Process



Kendall County
Office of Administrative Service
111 West Fox Street
Yorkville, Illinois 60560

November 26, 2013

LETTER OF BUDGET TRANSMITTAL – FY 2014
KENDALL COUNTY, ILLINOIS

Honorable Chair and County Board Members:

I am pleased to report the Fiscal Year 2014 Budget and Appropriation. This document includes projections for the fiscal year beginning December 1, 2013 and ending November 30, 2014. 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 Fiscal Year 2014 Budget and Appropriation presents a sound financial plan embodying the County's disciplined approach to spending and dedication to its vision, mission and continuous improvement of the community.

The County budget document 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,

A handwritten signature in black ink, appearing to read "Jeff Wilkins", is written over a light blue horizontal line.

Jeff Wilkins
County Administrator

KENDALL COUNTY FY14 BUDGET SUMMARY

Kendall County's FY14 Budget totals \$70,482,678. These funds include the General (Corporate) Fund and 75 Other Funds. The FY14 Budget is 6.9% more than the County's FY13 budget of \$65,948,193.

TOTAL REVENUES

Revenues from Taxes, Intergovernmental Transfers, Transfers In from Other Funds and Cash On Hand will increase from the prior year. Revenues from Licenses, Permits and Fees from Services and Interest Income will decrease from the prior year.

Total Budget Revenue

	FY13	FY14	Difference	% Change
Taxes	\$ 34,662,234	\$ 36,031,486	\$ 1,369,252	4.0%
Licenses, Permits & Fees from Services	11,909,326	11,723,894	(185,432)	-1.6%
Interest Income	58,153	51,306	(6,847)	-11.8%
Intergovernmental	5,944,658	7,289,268	1,344,610	22.6%
Transfers In	6,978,162	7,583,349	605,188	8.7%
Cash On Hand	6,395,661	7,803,375	1,407,715	22.0%
	<u>\$ 65,948,193</u>	<u>\$ 70,482,678</u>	<u>\$ 4,534,486</u>	<u>6.9%</u>

TOTAL EXPENDITURES

Total costs for Personnel, Contractual, Commodities, Capital, Debt Service and Transfers Out for Operations are expected to increase over the prior year. The costs for Other, Transfers Out for Reserves and Fund Balance Enhancement are expected to decrease from prior year.

Total Budget Expenditure

	FY13	FY14	Difference	% Change
Personnel	\$ 30,370,339	\$ 31,506,227	\$ 1,135,888	3.7%
Contractual	9,110,762	9,328,054	217,292	2.4%
Commodities	1,477,327	2,107,355	630,028	42.6%
Capital	11,341,881	13,085,122	1,743,241	15.4%
Other	3,086,296	2,979,171	(107,125)	-3.5%
Debt Service	5,768,097	6,680,622	912,525	15.8%
Transfers Out for Operations	3,780,231	3,981,259	201,028	5.3%
Transfers Out for Reserves	550,000	502,000	(48,000)	-8.7%
Increase Fund Balance	463,261	312,868	(150,393)	-32.5%
	<u>\$ 65,948,193</u>	<u>\$ 70,482,678</u>	<u>\$ 4,534,486</u>	<u>6.9%</u>

GENERAL FUND

The General Fund is Kendall County's major operating and administrative fund for 22 Departments. The County's FY14 General Fund Expenditures total \$26,518,158. General Fund Revenues total \$26,518,158. The County will enter into FY14 with a balanced budget.

GENERAL FUND REVENUES

Kendall County's FY14 General Fund Revenues and Transfers In total \$26,518,158. This represents a 5.3% increase over the County's FY13 Revenues and Transfers In of \$25,188,056. No Cash on Hand will be needed given FY14's balanced budget.

The General Fund anticipates receiving \$10,673,909 of the Capped Property Tax Levy. Licenses, Permits and Fees from Services are expected to decrease by less than 1%. Interest Income will remain unchanged at \$35,000. Transfers In will increase by 17.7%, the majority of which includes a one-time transfer from the General Fund Reserve Fund.

General Fund Revenue

	FY13	FY14	Difference	% Change
Taxes	\$ 16,768,154	\$ 17,723,909	\$ 955,756	5.7%
Licenses, Permits & Fees from Services	5,853,851	5,805,567	(48,284)	-0.8%
Interest Income	35,000	35,000	-	0.0%
Intergovernmental	472,022	530,632	58,610	12.4%
Transfers In	2,059,030	2,423,050	364,020	17.7%
Subtotal	25,188,056	26,518,158	1,330,102	5.3%
Cash On Hand	1,148,319	-	(1,148,319)	-100.0%
Total Revenue	\$ 26,336,375	\$ 26,518,158	\$ 181,783	0.7%

GENERAL FUND EXPENDITURES

Kendall County's FY14 General Fund Expenditures total \$26,518,158. This represents less than a 1% increase over the County's FY13 General Fund Expenditures of \$26,336,375.

The General Fund will pay 62% of the County's total Personnel costs. General Fund Personnel cost will increase by 2.2%. Contractual Services' decrease by \$558,251 is offset by Commodities' increase of \$628,665. \$653,000 of utilities expense has been reclassified from Contractual to Commodity. Capital costs are relatively flat in the General Fund.

General Fund Expenditure

	FY13	FY14	Difference	% Change
Personnel	\$ 19,132,492	\$ 19,546,487	\$ 413,995	2.2%
Contractual	4,811,014	4,252,764	(558,251)	-11.6%
Commodities	799,255	1,427,920	628,665	78.7%
Capital	435,450	436,905	1,455	0.3%
Other	758,664	361,993	(396,671)	-52.3%
Debt Service	200,000	340,091	140,091	70.0%
Transfers Out for Operations	49,500	50,000	500	1.0%
Transfers Out for Reserves	150,000	102,000	(48,000)	-32.0%
	<u>\$ 26,336,375</u>	<u>\$ 26,518,158</u>	<u>\$ 181,783</u>	<u>0.7%</u>

OTHER FUNDS

Kendall County utilizes 75 Other Funds to capture costs for funds “other than” the General Fund. 13 Special Levy Funds receive Property Tax Revenue. There are also 49 Special Department Funds and 13 Capital, Reserve & Debt Service Funds. These include the Health and Human Services Fund, Highway Fund, and Debt Service Funds. FY14 Expenditures total \$43,964,520. Revenues total \$36,161,145. \$7,803,375 Cash on Hand will be used to fund the shortfall.

OTHER FUNDS REVENUES

Kendall County’s FY14 Other Funds Revenues and Transfers In total \$36,161,145. Revenues and Transfers In is expected to increase 11% over the prior year. \$7,803,375 Cash on Hand will be used to fund the deficit. FY14 Cash on Hand needed is 48.7% more than was budgeted in FY13.

Tax revenue will increase by 2.3%. Licenses, Permits and Fees from Services and Interest Income will decrease. Intergovernmental revenue will increase by 23.5% due to expected increases in the IMRF & SS Funds, Health and Human Services Fund and Kendall Area Transit Fund. Transfers In will increase to fund increasing debt service accounts.

Other Funds Revenue

	FY13	FY14	Difference	% Change
Taxes	\$ 17,894,080	\$ 18,307,577	\$ 413,497	2.3%
Licenses, Permits & Fees from Services	6,055,475	5,918,327	(137,148)	-2.3%
Interest Income	23,153	16,306	(6,847)	-29.6%
Intergovernmental	5,472,636	6,758,636	1,286,000	23.5%
Transfers In	4,919,132	5,160,299	241,167	4.9%
Subtotal	34,364,476	36,161,145	1,796,669	5.2%
Cash On Hand	5,247,342	7,803,375	2,556,033	48.7%
Total Revenue	<u>\$ 39,611,818</u>	<u>\$ 43,964,520</u>	<u>\$ 4,352,702</u>	<u>11.0%</u>

OTHER FUNDS EXPENDITURES

Kendall County’s FY14 Other Funds Expenditures total \$43,964,520. This represents an 11% increase over FY13 Other Funds Expenditures of \$39,611,818.

Other Funds Personnel cost will increase by 6.4%. Contractual, Commodities, Capital, Other, Debt Service and Transfers Out for Operations will increase over the prior year. Personnel costs increase for cost of living increases. Contractual, Commodities and Other cost increase for inflation. Capital cost will increase due to increases in Highway projects paid from the Transportation Sales Tax and the Motor Fuel Tax Funds. Debt Service will increase per contract payment. The Increase in Fund Balance will decrease as more funding will be programmed toward expenditure rather than fund balance enhancement.

Other Funds Expenditure

	FY13	FY14	Difference	% Change
Personnel	\$ 11,237,846	\$ 11,959,741	\$ 721,895	6.4%
Contractual	4,299,748	5,075,290	775,542	18.0%
Commodities	678,072	679,435	1,363	0.2%
Capital	10,906,431	12,651,217	1,744,786	16.0%
Other	2,327,632	2,614,178	286,546	12.3%
Debt Service	5,568,097	6,340,531	772,434	13.9%
Transfers Out for Operations	3,730,731	3,931,259	200,528	5.4%
Transfers Out for Reserves	400,000	400,000	-	0.0%
Increase Fund Balance	463,261	312,868	(150,393)	-32.5%
	<u>\$ 39,611,818</u>	<u>\$ 43,964,520</u>	<u>\$ 4,352,702</u>	<u>11.0%</u>

PROPERTY TAX LEVY

Revenue received from the Property Tax Levy constitutes 56.1% of all Tax revenue. Property taxes are levied on all parcels in Kendall County. Kendall County property taxes are capped under the state of Illinois' Property Tax Extension Limitation Law (PTELL). The capped property tax levy is derived by formula calculation using the Equalized Assessed Value (EAV) of Property, the anticipated New Construction Value of Property, the Consumer Price Index (CPI) and the prior year Property Tax levy.

Kendall County's Equalized Assessed Value (EAV) of Property is approximately \$2,754,333,528 or \$2.75 Billion before any Board of Review reductions. This represents a 5.8% decrease from the prior year's EAV of \$2,922,578,695.

The anticipated New Construction value is approximately \$22,872,855. This represents a 2.7% increase from the prior year's New Construction value of \$22,268,159.

The Consumer Price Index (CPI) is 1.7%. The prior year's CPI was 3.0%.

The PTELL calculation yields a Capped Property Tax Levy Extension of \$20,219,486. This represents a 2.6% increase over the prior year's Capped Property Tax Levy Extension of \$19,702,333.

The Uncapped Property Tax Levy Extension is \$0. The prior year's Uncapped Property Tax Levy Extension was \$180,000.

The total Property Tax Levy Extension of Capped Levy and Uncapped Levy is \$20,219,486. This represents a 1.7% increase from the prior year's Property Tax Levy Extension of \$19,882,569.

The Capped Property Tax Levy will be distributed into 13 funds. These funds are the General (Corporate) Fund, County Health Fund, Mental Health Fund, Social Services for Seniors Fund, Extension Education Fund, County Highway Fund, County Bridge Fund, Federal Aid Matching Fund, Liability Insurance Fund, Tuberculosis Fund, Veterans Assistance Commission Fund, IMRF and Social Security Fund.

STAFFING

For FY14, Kendall County has budgeted 319.5 full time and 15.7 part time and seasonal positions. Overall, the Personnel count is up 1.5 positions from FY13. Two new fulltime staff will be added to General Fund's Public Defender Office (1 position) and the Probation Department (1 position).

HIGHWAY CAPITAL

The Kendall County Highway Department's 2014-2018 5-Year Surface Transportation Program totals \$43,525,000. In FY14, the Highway Department anticipates expenditures of \$10.1M for Engineering, Land Acquisition, Bridge Replacement, Traffic Signals, Curb and Pavement Preservation, Safety Shoulder Construction and Resurfacing projects.

FY14 Highway Project Funding

Funding Source	Amount
County Bridge	\$ 900,000
Transportation Sales Tax	5,100,000
Motor fuel Tax	2,000,000
State and Local Funding	2,100,000
	<u>\$ 10,100,000</u>

FY14 Budget Summary

Sources	%	All Funds	General Fund	Other Funds
Taxes	51%	36,031,486	17,723,909	18,307,577
Licenses, Permits & Fees from Services	17%	11,723,894	5,805,567	5,918,327
Interest	0%	51,306	35,000	16,306
Intergovernmental	10%	7,289,268	530,632	6,758,636
Transfers In	11%	7,583,349	2,423,050	5,160,299
Subtotal Revenue		62,679,304	26,518,158	36,161,145
Cash on Hand	11%	7,803,375	0	7,803,375
Total Sources	100%	70,482,678	26,518,158	43,964,520

Uses	%	All Funds	General Fund	Other Funds
Personnel	45%	31,510,189	19,550,447	11,959,741
Contractual	13%	9,328,054	4,252,764	5,075,290
Commodities	3%	2,107,355	1,427,920	679,435
Capital	19%	13,085,122	433,905	12,651,217
Other	4%	2,975,209	361,031	2,614,178
Debt Service	9%	6,680,622	340,091	6,340,531
Subtotal Expenditure		65,686,550	26,366,158	39,320,392
Transfers Out for Operations	6%	3,981,259	50,000	3,931,259
Transfers Out for Reserves	1%	502,000	102,000	400,000
Fund Balance Reserve	0%	312,868		312,868
Subtotal Other Uses		4,796,128	152,000	4,644,128
Total Uses	100%	70,482,678	26,518,158	43,964,520

Property Tax

PROPERTY TAX

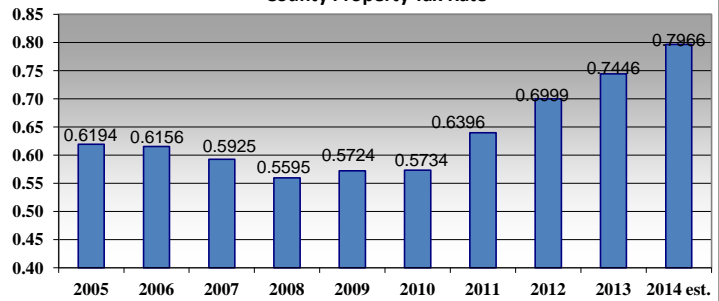
The ad valorem property tax is allocated to the following funds:

Fund	FY14 - Estimate	%	FY13 - Actual	%	FY12 - Actual	%	FY11 - Actual	%
General Fund	10,673,909	52.8%	10,518,574	53.4%	9,985,582	52.6%	9,692,166	52.3%
IMRF	2,800,000	13.8%	2,370,037	12.0%	2,255,646	11.9%	2,155,366	11.6%
County Highway Fund	1,475,000	7.3%	1,474,998	7.5%	1,485,191	7.8%	1,465,357	7.9%
Social Security	1,360,000	6.7%	1,339,888	6.8%	1,290,900	6.8%	1,290,872	7.0%
Liability Insurance Fund	708,360	3.5%	806,122	4.1%	774,831	4.1%	737,913	4.0%
708 Mental Health Fund	927,889	4.6%	927,882	4.7%	927,989	4.9%	928,260	5.0%
Health & Human Services Fund	757,000	3.7%	756,991	3.8%	757,036	4.0%	756,948	4.1%
County Bridge Fund	575,000	2.8%	574,886	2.9%	565,078	3.0%	593,883	3.2%
Veterans Assistance Cms.	395,723	2.0%	389,844	2.0%	383,040	2.0%	371,177	2.0%
Social Services for Seniors Fund	343,678	1.7%	343,650	1.7%	343,948	1.8%	343,577	1.9%
Extension Education Fund	182,927	0.9%	180,503	0.9%	180,580	1.0%	182,099	1.0%
Tuberculosis Fund	15,000	0.1%	14,953	0.1%	15,170	0.1%	25,062	0.1%
Federal Aid Matching Fund	5,000	0.02%	4,005	0.02%	4,084	0.0%	5,076	0.0%
Total Capped Levies	20,219,486	100.0%	19,702,333	100.0%	18,969,075	100.0%	18,547,755	100.0%
Uncapped Levy: PBC Lease Fund			180,236		1,447,558		1,744,215	
Total All Levies	20,219,486		19,882,569		20,416,633		20,291,971	

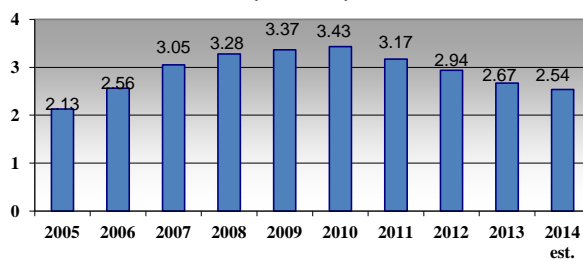
Property Tax Bill - Village of Oswego Example

2012 Tax - Payable 2013	Rate per \$100	% of Total
Kendall County	0.74462	7.01%
Oswego FPD	0.72157	6.79%
Forest Preserve	0.14952	1.41%
Waubensee JC #516	0.53057	4.99%
Oswego Library District	0.27211	2.56%
Oswego Park District	0.42032	3.96%
Oswego Township	0.08449	0.80%
Oswego Road District	0.19629	1.85%
Oswego School District #308	7.34880	69.17%
Village of Oswego	0.15601	1.47%
Total	10.62430	100%

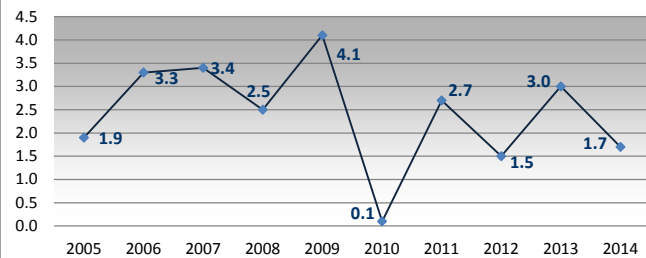
County Property Tax Rate



Equalized Assessed Value (in Billions)



Consumer Price Index (CPI)



Estimated Kendall County Property Tax Residential Home

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

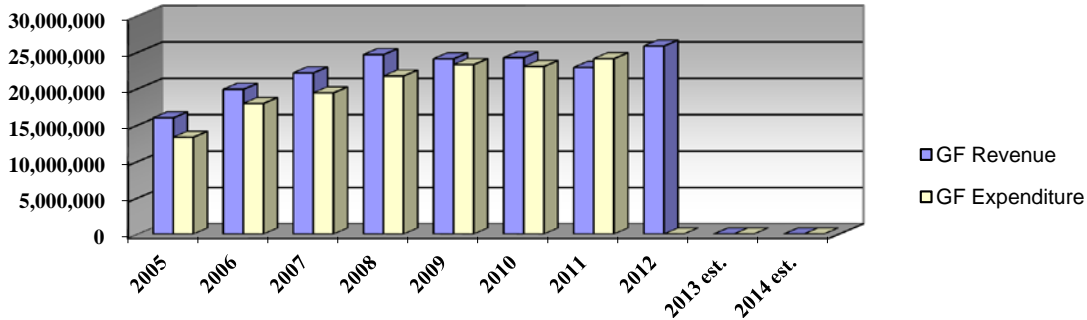
FY14
 $\$100,000 / 3 / \$100 * .7966 = \$ 265.55$

General Fund Revenue

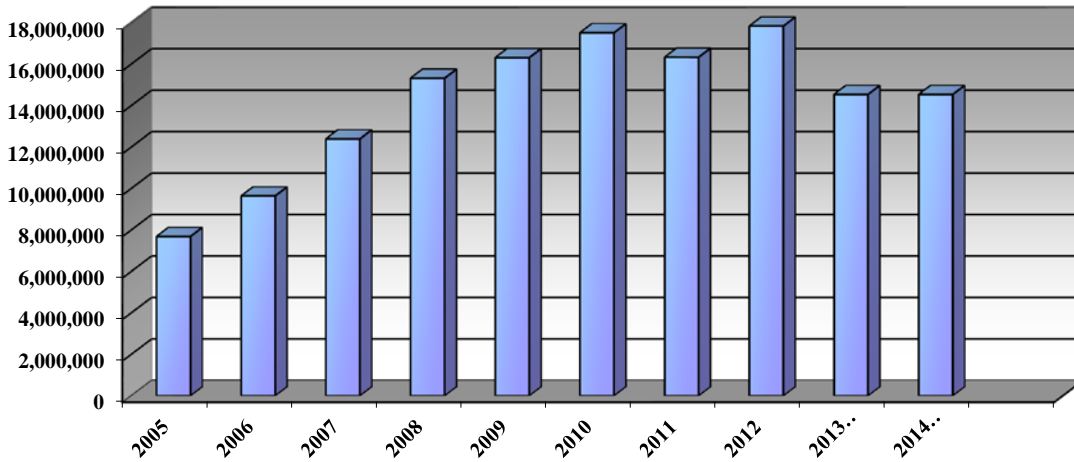
FY14 Estimated General Fund Revenue

Revenue Sources \$300,000 or Greater			Revenue Sources by Category		
Revenue	Est. Amount	% of Total	Category	Est. Amount	% of Total
Ad Valorem (Property) Tax	10,673,909	40.3%	Taxes	17,723,909	66.8%
1/4 Cent Sales Tax	2,460,000	9.3%	Licenses, Permits & Fees from Services	5,805,567	21.9%
State Income Tax	2,410,000	9.1%	Interest	35,000	0.1%
Circuit Clerk Fees	1,100,000	4.1%	Intergovernmental	530,632	2.0%
State Sales Tax	900,000	3.4%	Transfers In	2,423,050	9.1%
Corrections Board & Care	850,000	3.2%			
Sheriff Fees	650,000	2.5%			
Fines & Forfeits	520,000	2.0%			
County Clerk Fees	452,000	1.7%			
Local Use Tax	395,000	1.5%			
Personal Property Repl. Tax	365,000	1.4%			
Property Tax Late Payment Penalty	350,000	1.3%			
Subtotal	21,125,909	79.7%			
Revenue Sources under \$300,000	5,392,249	20.3%			
Total	26,518,158	100%		26,518,158	100%

**GF Revenue & Expenditure
FY05 to FY14**



Fund Balance FY05 to FY14



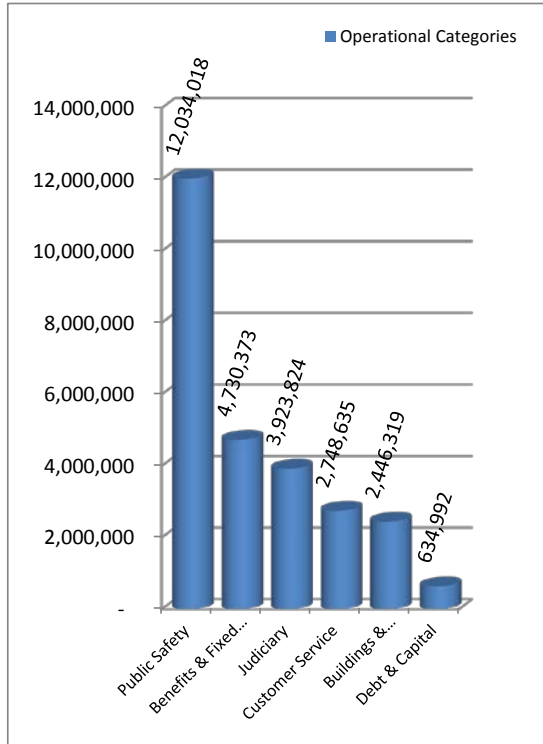
General Fund Expenditures

FY14 General Fund Expenditures

The Corporate Fund (General Fund) funds 22 County Departments/Offices plus 14 programs, 1 debt service account and 1 reserve account in the following operational categories:

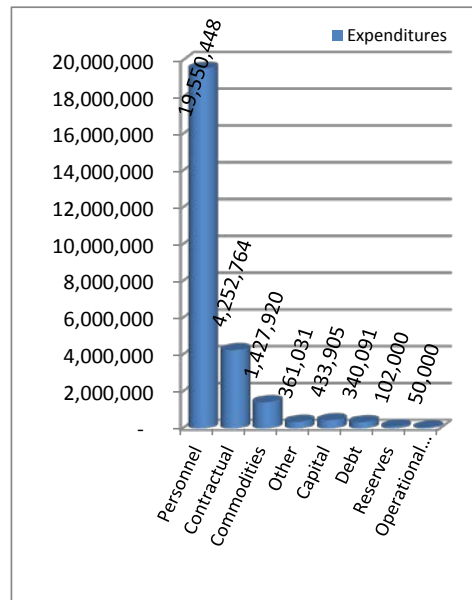
GF Operational Categories

Public Safety	12,034,018	45.4%
Benefits & Fixed Costs	4,730,373	17.8%
Judiciary	3,923,824	14.8%
Customer Service	2,748,635	10.4%
Buildings & Technology	2,446,319	9.2%
Debt & Capital	634,992	2.4%
Total	26,518,158	100.0%



GF Total Expenditures

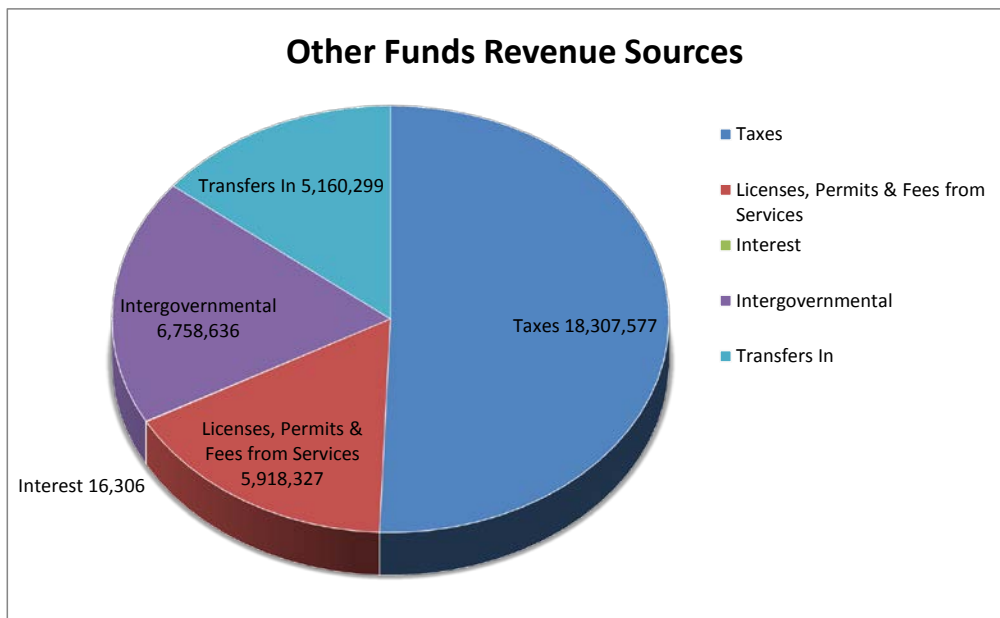
Personnel	19,550,448	73.7%
Contractual	4,252,764	16.0%
Commodities	1,427,920	5.4%
Other	361,031	1.4%
Capital	483,905	1.6%
Debt	340,091	1.3%
Reserves	102,000	0.4%
Operational Transfers	50,000	0.2%
Total	26,518,158	100.0%



Other Funds Revenue

FY14 Estimated Other Fund Revenue

Revenue Sources \$500,000 or Greater			Revenue Sources by Category		
Revenue	Est. Amount	% of Total	Category	Est. Amount	% of Total
Ad Valorem (Property) Tax - Capped	9,545,577	21.7%	Taxes	18,307,577	41.6%
Public Safety Sales Tax	4,300,000	9.8%	Licenses, Permits & Fees from Services	5,918,327	13.5%
Transportation Sales Tax	4,300,000	9.8%	Interest	16,306	0.0%
County Motor Fuel Tax	1,650,000	3.8%	Intergovernmental	6,758,636	15.4%
HHS State Grant CAT Program	1,614,838	3.7%	Transfers In	5,160,299	11.7%
Subtotal	<u>21,410,415</u>	<u>48.7%</u>	Cash on Hand	7,803,375	17.7%
Revenue Sources under \$500,000	22,554,105	51.3%			
Total	<u>43,964,520</u>	<u>100%</u>		<u>43,964,520</u>	<u>100%</u>



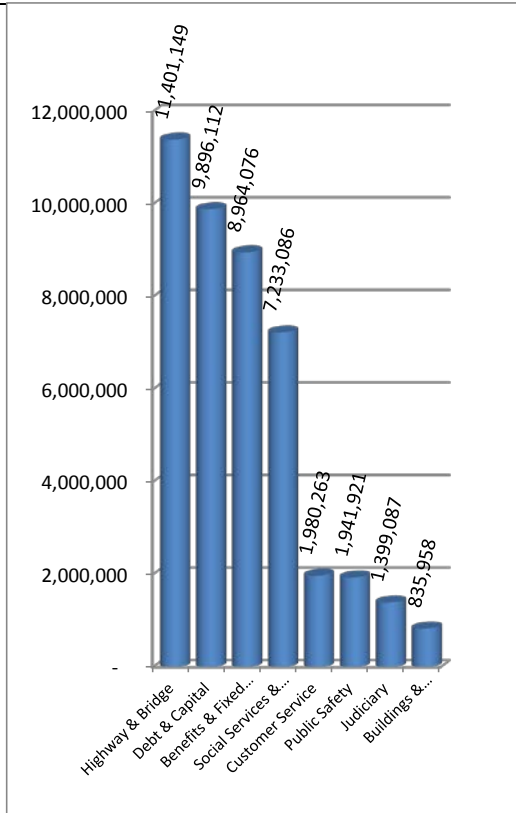
Other Funds Expenditures

FY14 Other Funds Expenditures

Seventy-five (75) Other Funds provide funding for 11 departments/Offices, 6 reserve funds and 6 debt service funds in the following operational categories:

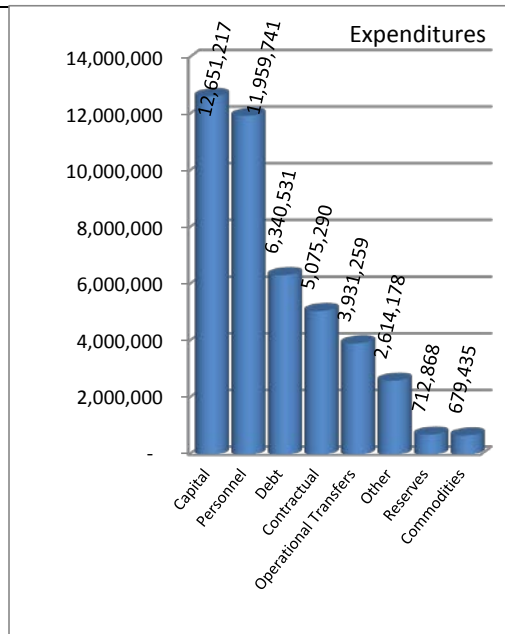
Other Funds Operational Categories

Highway & Bridge	11,401,149	25.9%
Debt & Capital	9,896,112	22.5%
Benefits & Fixed Costs	8,964,076	20.4%
Social Services & Health	7,233,086	16.5%
Customer Service	1,980,263	4.5%
Public Safety	1,941,921	4.4%
Judiciary	1,399,087	3.2%
Buildings & Technology	835,958	1.9%
Increase Fund Balance	312,868	0.7%
Total	43,964,520	100.0%



Other Funds Expenditures

Capital	12,651,217	28.8%
Personnel	11,959,741	27.2%
Debt	6,340,531	14.4%
Contractual	5,075,290	11.5%
Operational Transfers	3,931,259	8.9%
Other	2,614,178	5.9%
Reserves	712,868	1.6%
Commodities	679,435	1.5%
Total (in million \$)	43,964,520	100.0%



Personnel

	BUDGET FY11	BUDGET FY12	BUDGET FY13	BUDGET FY14
<u>General Fund - Full Time</u>				
County Board	10	10	10	10
County Clerk & Recorder	3	3	3	3
County Clerk & Recorder - Election Costs	3	3	3	3
Circuit Court Judge	3	2	2	2
Public Defender	5	5	5	6
Combined Court Services	17	17	18	19
Circuit Court Clerk	16	16	19.2	17.7
States Attorney	19	19	20	20
Sheriff	65	65	66	66
Corrections	54	54	55	55
Coroner	2	2	2	2
Treasurer	6	6	7	7
Office of Administrative Services	4	4	5	5
Facilities Management	8	8	8	8
Planning, Building and Zoning	5	5	3	3
Technology Services	5	5	5	4
Assessment Office	5	5	5	5
Board of Review	3	3	3	3
Total General Fund - FT	233.0	232.0	239.2	238.7
<u>General Fund - Part Time & Seasonal</u>				
Sheriff	2.5	2.5	2.5	2.5
Corrections	0.5	0.5	0	0
Office of Administrative Services	0.2	0.2	0	0
Planning, Building and Zoning	0.5	0.5	0.5	0
Total General Fund - PT & Seasonal	3.7	3.7	3.0	2.5
Total General Fund Personnel	236.7	235.7	242.2	241.2

Personnel

	BUDGET FY11	BUDGET FY12	BUDGET FY13	BUDGET FY14
<u>Other Funds - Full Time</u>				
County Clerk & Recorder - Recorder's Document Storage	4	4	4	4
County Clerk & Recorder - GIS Recording	1	1	1	1
Circuit Court Clerk - Circuit Clerk Document Storage	4	4	3.5	4.5
Circuit Court Clerk - Court Automation	3	3	2	2
Circuit Court Clerk - Child Support Collection	1	1	1.5	2
Circuit Court Clerk - Operation/Administrative	1	1	0.8	0.3
GIS Mapping	3	3	3	4
Animal Control	1	2	2	2
Health & Human Services	47	45	46	46
Highway	12	12	12	12
Veterans Assistance Commission	3	3	3	3
Total Other Funds - FT	80.0	79.0	78.8	80.8
<u>Other Funds - Part Time & Seasonal</u>				
Circuit Clerk - Circuit Clerk Document Storage				0.5
Animal Control	2.5	1.5	1.5	1.5
Health & Human Services	5.6	4.15	2.6	4.5
Highway	5.5	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	0.7	0.7
Total Other Funds - PT & Seasonal	15.6	13.2	10.8	13.2
Total Other Funds Personnel	95.6	92.2	89.6	94.0
Personnel Summary				
<u>Full Time</u>				
General Fund	233.0	232.0	239.2	238.7
Other Funds	80.0	79.0	78.8	80.8
Total FT Personnel	313.0	311.0	318.0	319.5
<u>Part Time/Seasonal</u>				
General Fund	3.7	3.7	3.0	2.5
Other Funds	15.6	13.2	10.8	13.2
Total PT & Seasonal Personnel	19.3	16.9	13.8	15.7
Total All Funds Personnel	332.3	327.9	331.8	335.2

5 Year Capital Plan

The Kendall County Finance Committee requested each Kendall County Department and Office prepare and submit to the Finance Committee their 5 year capital needs. The compilation of those submittals are summed below by General Fund Requests and Other Funds Requests.

The Finance Committee has approved \$192,000 in General Fund expenditures and \$838,575 in Other Fund expenditures for FY14.

**Kendall County
5 Yr Capital Requests
June 2013**

	2014	2015	2016	2017	2018	Total
Total General Fund Requests	\$43,500	\$22,000	\$11,000	\$11,000	\$0	\$87,500
Total Other Funds Requests	450,375	200,555	274,225	200,000	1,026,750	2,151,905
Total Capital Requests	<u>\$493,875</u>	<u>\$222,555</u>	<u>\$285,225</u>	<u>\$211,000</u>	<u>\$1,026,750</u>	<u>\$2,239,405</u>

General Fund Requests - Categories

GF - Office Equipment/Furnishings/Software	\$459,800	\$305,000	\$339,700	\$197,000	\$157,700	\$1,459,200
GF - Building/Renovation	501,329	8,793,200	11,849,055	144,801	142,527	21,430,912
GF - Other Equipment	11,300	13,530	13,900	11,000	-	49,730
GF - Vehicles	75,000	-	-	-	-	-
GF - New Staff Equipment	10,000	-	-	-	-	-
Total General Fund Requests	<u>\$1,057,429</u>	<u>\$9,111,730</u>	<u>\$12,202,655</u>	<u>\$352,801</u>	<u>\$300,227</u>	<u>\$22,939,842</u>

Other Funds Requests - Categories

OF - Office Equipment/Furnishings/Software	\$0	\$0	\$0	\$0	\$1,000	\$0
OF - Building/Renovation	-	-	-	7,000	-	-
OF - Vehicles/Durable Equipment	213,000	120,000	210,000	170,000	25,750	738,750
Total Other Funds Requests	<u>\$213,000</u>	<u>\$120,000</u>	<u>\$210,000</u>	<u>\$177,000</u>	<u>\$26,750</u>	<u>\$738,750</u>



KENDALL COUNTY HIGHWAY DEPARTMENT
5-YEAR SURFACE TRANSPORTATION PROGRAM
2014 - 2018

Multiyear Program
Page 1

Revised 09/13/13

ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
Eldamain Road	Phase II Engineering	Walker Rd. to U.S. Route 34 w/ Bridge	\$250,000	\$50k Co. Br.	2014	Multi-Year
Eldamain Road	Land Acquisition	Walker Rd. to U.S. Route 34 w/ Bridge	\$500,000	\$100k Co. Br.	2014	Multi-Year
Eldamain Road	PE & Land Acquisition	Walker Rd. to U.S. Route 34 w/ Bridge	\$500,000	Trans. Sales Tax	2014	Multi-Year
Sherrill Road	Preliminary Engineering	Ashley Road to O'brien Road	\$150,000	Trans. Sales Tax	2014	Multi-Year
Grove Road	Preliminary Engineering	Sherrill Road to U.S. Route 52	\$150,000	Trans. Sales Tax	2014	Multi-Year
Grove Road	Preliminary Engineering	Aux Sable Creek Bridge S. of Van Dyke	\$100,000	Trans. Sales Tax	2014	
Orchard Road	Preliminary Engineering	Intersection Improvement at Galena Rd.	\$50,000	Trans. Sales Tax	2014	
Galena Road	Deck Replacement	Bridge over Big Rock Creek	\$600,000	County Bridge	2014	Spring Letting
Ridge Road	Traffic Signal	Intersection Improvement at Caton Farm	\$600,000	Trans. Sales Tax	2014	Spring Letting
Little Rock Road	Roundabout Construction	At intersection of Creek Rd. & Abe St.	\$600,000	Trans. Sales Tax	2014	Spring Letting
Ridge Road	Curb / Paving / Signal	Wheeler Road to Ill. Rte. 126	\$2,500,000	Trans. Sales Tax	2014	Spring Letting
Newark Road	Safety Shoulders	Ill. Rte. 71 to Ill. Rte. 47	\$1,000,000	STP-R (Federal)	2014	June 2014 Letting
Ridge Road	HMA Resurfacing	Black Rd. to Caton Farm Rd.	\$800,000	Trans. Sales Tax	2014	Spring Letting
River Road	Bridge Replacement	River Road over Blackberry Creek	\$500,000	ST w/ City Loan	2014	Completed in 2013
Sherrill Road	Bridge Replacement	Over Valley Run Creek	\$150,000	County Bridge	2014	Joint w/ Grundy Co.
County Highways	HMA Resurfacing	Various Locations TBD	\$2,000,000	Motor Fuel Tax	2014	Spring Letting
County Highways	Pavement Preservation	Various Locations	\$250,000	Trans. Sales Tax	2014	
Eldamain Road	Phase II Engineering	Walker Rd. to U.S. Route 34 w/ Bridge	\$500,000	\$100k Co. Br.	2015	Multi-Year
Eldamain Road	Land Acquisition	Walker Rd. to U.S. Route 34 w/ Bridge	\$1,000,000	\$200k Co. Br.	2015	Multi-Year
Sherrill Road	Preliminary Engineering	Ashley Road to O'brien Road	\$100,000	Trans. Sales Tax	2015	
Grove Road	Preliminary Engineering	Sherrill Road to U.S. Route 52	\$100,000	Trans. Sales Tax	2015	
Grove Road	PE & Land Acquisition	Aux Sable Creek Bridge S. of Van Dyke	\$100,000	Trans. Sales Tax	2015	
Ridge Road	Preliminary Engineering	Theodore Street to Caton Farm Road	\$200,000	Trans. Sales Tax	2015	
Lisbon Road	Preliminary Engineering	Whitewillow Road to Joliet Road	\$100,000	Trans. Sales Tax	2015	



ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
Galena Road	Preliminary Engineering	Intersection Improvement at Little Rock	\$100,000	Trans. Sales Tax	2015	
Eldamain Road	Reconstruction	Menards to Galena Road	\$3,000,000	Trans. Sales Tax	2015	Multi-Year Project
Orchard Road	Construction	Intersection Improvement at Galena Rd.	\$500,000	Trans. Sales Tax	2015	
County Highways	HMA Resurfacing	Various Locations TBD	\$2,000,000	Motor Fuel Tax	2015	
County Highways	Pavement Preservation	Various Locations	\$250,000	Trans. Sales Tax	2015	
Eldamain Road	Land Acquisition	Walker Rd. to U.S. Route 34 w/ Bridge	\$1,000,000	\$200k Co. Br.	2016	
Galena Road	Preliminary Engineering	Bridge over Blackberry Creek	\$100,000	County Bridge	2016	
Galena Road	Preliminary Engineering	Intersection Improvement at Cannonball	\$100,000	Trans. Sales Tax	2016	
Galena Road	Preliminary Engineering	Intersection Improvement at Kennedy	\$100,000	Trans. Sales Tax	2016	
Galena Road	PE & Land Acquisition	Intersection Improvement at Little Rock	\$50,000	Trans. Sales Tax	2016	
Lisbon Road	Preliminary Engineering	Whitewillow Road to Joliet Road	\$100,000	Trans. Sales Tax	2016	
Walker Road	Engineering	Alignment Study at Ill. Rte. 71	\$25,000	Trans. Sales Tax	2016	
Grove Road	Land Acquisition	Sherrill Road to U.S. Route 52	\$250,000	Trans. Sales Tax	2016	
Ridge Road	Land Acquisition	Theodore Street to Caton Farm Road	\$150,000	Trans. Sales Tax	2016	
Eldamain Road	Reconstruction	Menards to Galena Road	\$3,000,000	Trans. Sales Tax	2016	Finish in 2016
Grove Road	Bridge Replacement	Aux Sable Creek Bridge S. of Van Dyke	\$1,000,000	County Bridge	2016	
Sherrill Road	Reconstruction	Ashley Road to O'brien Road	\$3,000,000	Trans. Sales Tax	2016	
FRD / Ben Street	Resurfacing	Corporate Limits to U.S. Route 34	\$250,000	Trans. Sales Tax	2016	
Township Bridge	TBD	Township Bridge Program	\$300,000	State / Co. / Twp.	2016	
County Highways	HMA Resurfacing	Various Locations TBD	\$2,000,000	Motor Fuel Tax	2016	
County Highways	Pavement Preservation	Various Locations	\$250,000	Trans. Sales Tax	2016	
Orchard Road	Preliminary Engineering	Orchard / Minkler / Collins / Grove	\$150,000	Trans. Sales Tax	2017	
Walker Road	Preliminary Engineering	Realignment at Rte. 71	\$100,000	Trans. Sales Tax	2017	
Galena Road	PE & Land Acquisition	Bridge over Blackberry Creek	\$100,000	County Bridge	2017	
Galena Road	PE & Land Acquisition	Intersection Improvement at Cannonball	\$100,000	Trans. Sales Tax	2017	

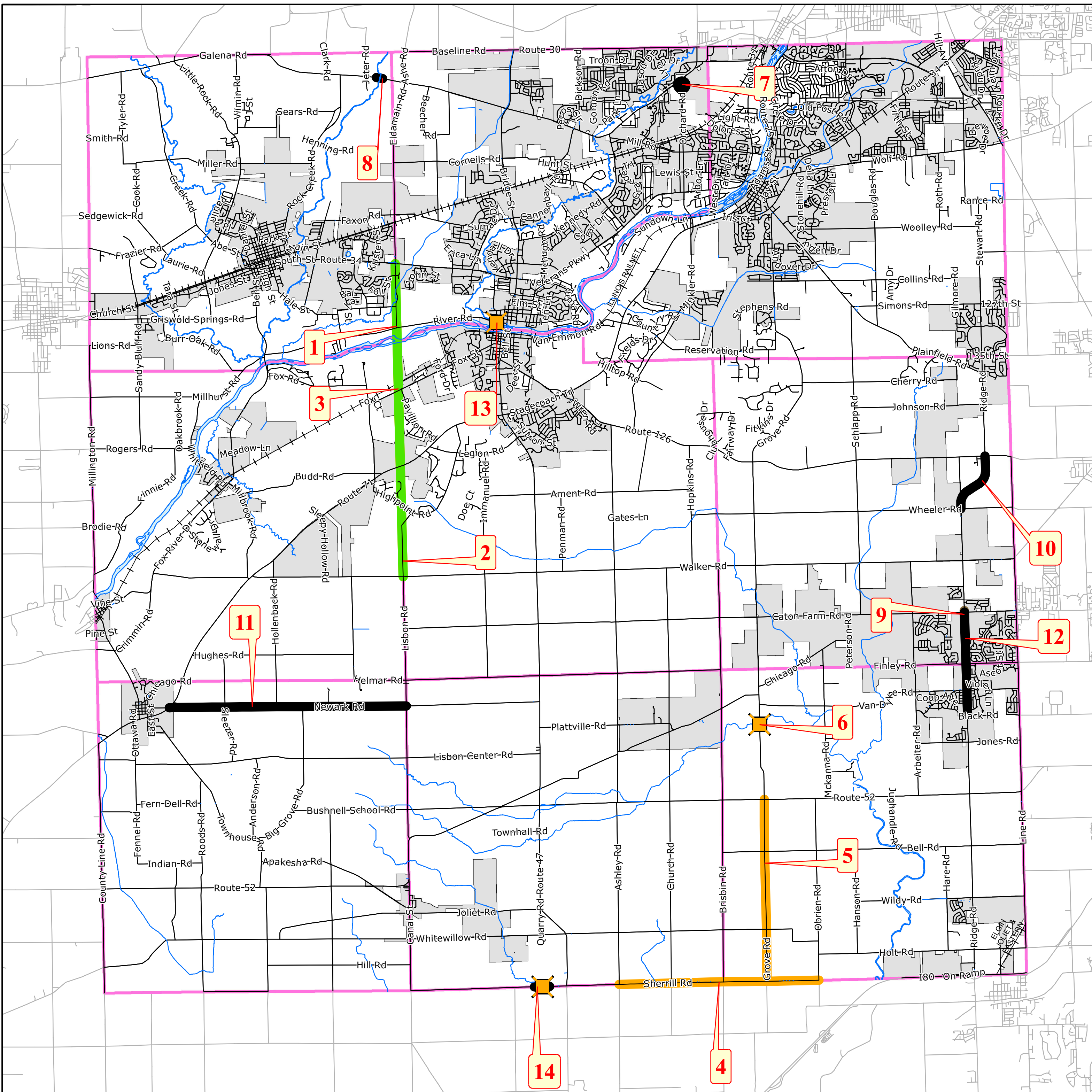


ROAD	DESCRIPTION	LIMITS	ESTIMATE	FUNDING	YEAR	STATUS
Galena Road	PE & Land Acquisition	Intersection Improvement at Kennedy	\$100,000	Trans. Sales Tax	2017	
Grove Road	Land Acquisition	Sherrill Road to U.S. Route 52	\$250,000	Trans. Sales Tax	2017	
Ridge Road	Preliminary Engineering	Intersection Improvement at Holt Rd.	\$100,000	Trans. Sales Tax	2017	
Crimmins Road	Preliminary Engineering	Fox River Dr (N) to Fox River Dr (S)	\$400,000	Trans. Sales Tax	2017	
Ridge Road	Pavement Widening	Theodore Street to Caton Farm Road	\$1,500,000	Trans. Sales Tax	2017	
Galena Road	Construction	Intersection Improvement at Little Rock	\$750,000	Trans. Sales Tax	2017	
Little Rock Road	HMA Resurfacing	Woodwind North to County Line	\$800,000	STP-R (Federal)	2017	
Lisbon Road	Reconstruction	Urban Section - Whitewillow to Joliet	\$1,000,000	Motor Fuel Tax	2017	
County Highways	HMA Resurfacing	Various Locations TBD	\$2,000,000	Motor Fuel Tax	2017	
County Highways	Pavement Preservation	Various Locations	\$250,000	Trans. Sales Tax	2017	
Orchard Road	Preliminary Engineering	Orchard / Minkler / Collins / Grove	\$150,000	Trans. Sales Tax	2018	
Walker Road	Preliminary Engineering	Realignment at Rte. 71	\$100,000	Trans. Sales Tax	2018	
Ridge Road	PE & Land Acquisition	Intersection Improvement at Holt Rd.	\$100,000	Trans. Sales Tax	2018	
Crimmins Road	PE & Land Acquisition	Fox River Dr (N) to Fox River Dr (S)	\$100,000	Trans. Sales Tax	2018	
Grove Road	Reconstruction	Sherrill Road to U.S. Route 52	\$3,000,000	Trans. Sales Tax	2018	
Galena Road	Bridge Replacement	Bridge over Blackberry Creek	\$1,000,000	County Bridge	2018	
Galena Road	Construction	Intersection Improvement at Cannonball	\$750,000	Motor Fuel Tax	2018	
Galena Road	Construction	Intersection Improvement at Kennedy	\$750,000	Motor Fuel Tax	2018	
County Highways	Pavement Preservation	Various Locations	\$250,000	Trans. Sales Tax	2018	
Eldamain Road	New Bridge	Over Fox River	*\$20,000,000	Fed.??/ST/MFT	2016	*Assumes 80% Fed.

Not included in total

5-Year Total: \$43,525,000 Reimburseable: \$5,140,000

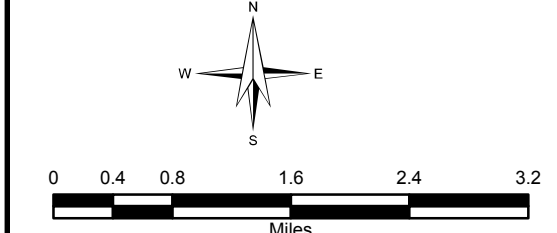
*\$20 million is the cost for the Eldamain Bridge only. The roadway improvements between Ill. Route 71 and U.S. Route 34 are expected to cost an additional \$30 million. 80% federal funding (\$16 million) is assumed but not guaranteed out of the next federal transportation bill.



- Legend**
- Bridge, Engineering
 - Land Acquisition
 - PE/Land Acquisition
 - Preliminary Engineering
 - Phase II Engineering
 - Traffic Signal
 - Bridge, Land Acquisition
 - Intersection Improvement
 - Bridge Replacement
 - Curb/Paving/Signal
 - Deck Replacement
 - HMA Resurfacing
 - Safety Shoulders
 - Road Centerline

This work is provided as is, without warranty of any kind, either expressed or implied. The information represented may contain proprietary and confidential property of Kendall County Illinois. Under United States Copyright protection laws you may not use, reproduce, or distribute any part of this document without prior written permission. To obtain written permission please contact Kendall County GIS at 111 W Fox St, Yorkville, IL 60550.

ID	Road	Description	Limits	Total Estimate	Funding	Year	Status
1	Eldamain Road	Phase II Engineering	Walker Rd. to U.S. Route 34 w/Bridge	\$250,000	\$50k Co. Br.	2014	Mult-Year
2	Eldamain Road	Land Acquisition	Walker Rd. to U.S. Route 34 w/Bridge	\$500,000	\$100k Co. Br.	2014	Mult-Year
3	Eldamain Road	PE/Land Acquisition	Walker Rd. to U.S. Route 34 w/Bridge	\$500,000	Trans. Sales Tax	2014	Mult-Year
4	Sherrill Road	Preliminary Engineering	Ashley Road to O'Brien Road	\$150,000	Trans. Sales Tax	2014	Under Contract
5	Grove Road	Preliminary Engineering	Sherrill Road to U.S. Route 52	\$150,000	Trans. Sales Tax	2014	Mult-Year
6	Grove Road	Preliminary Engineering	Aux Sable Creek Bridge S. of Van Dyke	\$100,000	Trans. Sales Tax	2014	
7	Orchard Road	Preliminary Engineering	Intersection Improvement at Galena	\$50,000	Trans. Sales Tax	2014	
8	Galena Road	Deck Replacement	Bridge over Big Rock Creek	\$100,000	County Bridge	2014	Spring Letrg
9	Ridge Road	Traffic Signal	Intersection Improvement at Caton Farm	\$600,000	Trans. Sales Tax	2014	Spring Letrg
11	Newark Road	Safety Shoulders	Ill. Rte. 71 to Ill. Rte. 47	\$450,000	STP-R (Federal)	2014	June 2014 Letrg
10	Ridge Road	Curb/Paving/Signal	Wheeler Road to Ill. Rte. 126	\$2,500,000	Trans. Sales Tax	2014	Spring Letrg
12	Ridge Road	HMA Resurfacing	Black Rd to Caton Farm Rd	\$800,000	Trans. Sales Tax	2014	Spring Letrg
13	River Road	Bridge Replacement	River Road over Blackberry Creek Bridge	\$500,000	ST w/City Loan	2014	Completed in 2013
14	Sherrill Road	Bridge Replacement	Over Valley Run Creek	\$150,000	County Bridge	2014	Joint w/Grundy Co.
15	County Highways	HMA Resurfacing	Various Locations	\$2,000,000	Motor Fuel Tax	2014	Spring Letrg
16	County Highways	Pavement Preservation	Various Locations	\$250,000	Trans. Sales Tax	2014	



2014 Surface Transportation Program Kendall County Highway Department Kendall County Illinois

GENERAL FUND BUDGET SUMMARY

	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	EST. YR END 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	17,513,335	16,332,132	14,521,635	15,654,932	14,541,348	0.1%
Revenue	22,335,857	23,693,001	23,129,027	24,069,047	24,095,108	4.2%
Transfers In	571,107	2,135,389	2,059,030	1,854,030	2,423,050	
Total Revenue & Transfers In	22,906,964	25,828,390	25,188,057	25,923,077	26,518,158	
Expenditure	20,857,891	21,902,877	25,936,875	25,672,609	26,026,067	0.3%
Transfers Out	3,230,276	2,419,705	399,500	1,364,052	492,091	
Total Expenditure & Transfers Out	24,088,167	24,322,582	26,336,375	27,036,661	26,518,158	
Change in Fund Balance	(1,181,203)	1,505,808	(1,148,319)	(1,113,584)	0	
Ending Balance	16,332,132	17,837,940	13,373,317	14,541,348	14,541,349	8.7%

GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
General Fund Total Revenues	22,906,964	25,828,390	25,188,056	25,923,077	26,518,158	2.3%
TAXES						
0101-000-1100 Current Property Tax	9,675,127	9,986,795	10,507,154	10,507,154	10,673,909	1.6%
0101-000-1110 Personal Property Repl. Tax	338,431	338,812	315,000	365,000	365,000	0.0%
0101-000-1115 State Income Tax	2,044,229	2,190,750	1,950,000	2,367,146	2,410,000	1.8%
0101-000-1120 Local Use Tax	369,731	380,178	340,000	381,305	395,000	3.6%
0101-000-1125 State Sales Tax	1,024,787	932,023	947,000	947,000	900,000	-5.0%
0101-000-1130 Franchise Tax	91,310	182,274	119,000	151,908	190,000	25.1%
0101-000-1175 1/4 Cent Sales Tax	2,411,666	2,452,039	2,400,000	2,400,000	2,460,000	2.5%
0101-000-1185 Co. Real Estate Transfer Tax	180,609	252,086	190,000	324,769	330,000	1.6%
Total Taxes	16,135,890	16,714,957	16,768,154	17,444,282	17,723,909	1.6%
LICENSES, PERMITS, & FEES FROM SERVICES						
0101-000-1170 Miscellaneous Revenue	45,330	29,479	35,000	35,000	35,000	0.0%
0101-000-1180 Property Tax Late Pymnt. Penalty	532,638	455,376	350,000	350,000	350,000	0.0%
0101-000-1190 Sale of Equipment & Vehicles	-	-	5,000	-	0	
0101-001-1205 Facility Mgt Miscellaneous	2,620	21,236	4,000	4,000	4,000	0.0%
0101-002-1205 Building Fees	49,777	50,737	40,000	40,000	40,000	0.0%
0101-002-1215 Recording Fees	-	55	400	400	400	0.0%
0101-002-1220 Zoning Fees	7,725	7,988	7,500	7,500	7,500	0.0%
0101-002-1225 Special Use Hearing Officer	1,400	1,925	2,600	2,600	1,750	-32.7%
0101-006-1205 County Clerk Fees	381,281	445,822	400,000	458,000	452,000	-1.3%
0101-006-1210 Recorder's Miscellaneous	49,966	71,641	60,000	70,500	60,000	-14.9%
0101-007-1205 Co. Clk. Election Fund	13	-	-	-	0	
0101-009-1205 Sheriff Fees	381,256	781,734	702,000	702,000	650,000	-7.4%
0101-009-1220 Sheriff Miscellaneous	12,056	11,886	15,600	7,000	15,000	114.3%
0101-009-1225 Bond Fees	21,326	4,001	5,000	5,800	7,000	20.7%
0101-009-1240 HIDTA Reimbursement	894	32,084	44,000	61,000	44,000	-27.9%
0101-010-1205 Corrections Board & Care	667,623	1,029,520	805,000	907,000	850,000	-6.3%
0101-011-1205 Merit Commission Revenue	2,515	-	3,000	3,000	1,800	-40.0%
0101-014-1205 Circuit Clerk Fees	1,276,825	1,283,161	1,200,000	1,200,000	1,100,000	-8.3%
0101-014-1210 Cir. Clk. System Fee	57,366	60,591	57,000	57,000	55,000	-3.5%
0101-014-1220 Cir. Clk. GPS Service Fee	4,346	3,640	4,000	4,000	3,200	-20.0%
0101-014-1225 Cir. Clk. Periodic Impris. Fee	17,692	13,257	16,000	16,000	12,000	-25.0%
0101-017-1205 Coroner Fees	-	-	-	-	6,000	
0101-017-1210 Reimbursement for Morgue Use	-	-	-	-	0	
0101-018-1205 Probation Board & Care	19,631	23,266	8,000	3,100	4,000	29.0%
0101-019-1205 Public Defender Fees	14,415	20,566	18,000	18,000	20,000	11.1%
0101-020-1205 Fines & Forfeits	557,688	523,026	550,000	550,000	520,000	-5.5%
0101-020-1215 State's Attorney Miscellaneous Revenue	3,328	6,152	18,500	18,500	16,250	-12.2%
0101-020-1220 State's Attorney Trial Fee	-	-	1,000	1,000	750	-25.0%
0101-022-1205 Assessment Miscellaneous	5,745	6,124	2,000	2,000	3,000	50.0%
0101-023-1205 Mapping Fees	463	494	1,000	1,000	1,000	0.0%
0101-025-1205 Treasurer Fees	23,550	4,638	25,000	25,000	25,000	0.0%
0101-025-1210 Inheritance Tax Collection Fees	93,883	150,398	-	-	0	
0101-027-1205 Health Insurance - Empl. Ded.	949,170	1,079,732	1,100,464	1,100,464	1,112,053	1.1%
0101-027-1210 Retired & COBRA Health Insurance	51,659	56,774	56,100	56,100	33,265	-40.7%
0101-027-1215 Employee Health Ins. Reimbursement	-	34,114	-	-	0	
0101-029-1205 County Building Postage Reimb.	61,469	84,366	60,000	60,000	60,000	0.0%
0101-030-1205 Liquor License	23,200	17,300	21,300	21,300	21,700	1.9%
0101-030-1210 Compost Fees	20,812	10,036	15,000	15,000	11,000	-26.7%
0101-033-1210 Tech - Municipality Reimb.	17,235	49,602	30,000	30,000	31,200	4.0%
0101-035-1205 KenCom Health Insurance Reimbursement	-	-	191,387	191,387	251,699	31.5%
Total Licenses, Permits & Fees from Services	5,354,897	6,370,721	5,853,851	6,023,651	5,805,567	-3.6%

GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
INTEREST						
0101-000-1135 Interest Income	60,287	44,133	35,000	35,000	35,000	0.0%
Total Interest	60,287	44,133	35,000	35,000	35,000	0.0%
INTERGOVERNMENTAL						
0101-000-1140 State's Attorney Salary	144,675	144,679	108,508	144,677	108,508	-25.0%
0101-000-1145 Probation Officer Salary	383,265	197,812	200,000	229,556	256,000	11.5%
0101-000-1150 Supervisor of Assmnt. Salary	14,721	30,230	24,468	34,538	24,468	-29.2%
0101-000-1160 Election Judge	38,437	17,460	-	-	0	
0101-000-1155 Public Defender Salary	99,897	108,218	84,156	91,570	84,156	-8.1%
0101-000-1195 Reimb. PTI	887	11,242	1,000	9,500	2,000	-78.9%
0101-012-1210 EMA Reimbursement from IEMA	40,625	34,250	37,190	37,190	37,000	-0.5%
0101-018-1220 Probation Officer Salary (Municipal)	7,691	6,799	6,700	9,083	7,000	-22.9%
0101-020-1210 St. Atty. Victim's Assistance Grant	2,500	12,500	10,000	10,000	11,500	15.0%
Help America Vote Act (HAVA) Grant	52,085	-	-	-	0	
Total Intergovernmental	784,783	563,190	472,022	566,114	530,632	-6.3%
TOTAL REVENUE	22,335,857	23,693,001	23,129,027	24,069,047	24,095,108	0.1%
TRANSFERS IN						
0101-000-1500 Transfer from PS Sales Tax Fund	66,700	1,643,171	1,500,000	1,500,000	1,350,000	-10.0%
0101-000-1500 Transfer fr Probation Services Fund	30,000	30,000	30,000	30,000	40,000	33.3%
0101-000-1500 Transfer from VAC	23,044	24,897	30,675	30,675	33,250	8.4%
0101-000-1500 Transfer from Animal Control Fund	-	16,691	17,637	17,637	16,680	-5.4%
0101-000-1500 Transfer from Court Security Fund	375,000	275,000	250,000	250,000	150,000	-40.0%
0101-000-1500 PBC Lease	-	-	-	-	0	
0101-000-1500 Reserve	-	25	-	-	0	
0101-000-1500 Transfer from GIS Mapping	21,285	24,169	25,718	25,718	37,854	47.2%
0101-000-1500 Sale in Error	55,078	11,436	65,000	-	0	#DIV/0!
0101-000-1500 Transfer from GF Special Reserve	-	110,000	140,000	-	655,266	
0101-000-1500 Transfer from Health & Human Services	-	-	-	-	140,000	
0101-000-1500 Transfer from KenCom	-	-	-	-	-	
Total Transfers	571,107	2,135,389	2,059,030	1,854,030	2,423,050	30.7%
General Fund Total Revenue & Transfers In	22,906,964	25,828,390	25,188,056	25,923,077	26,518,158	2.3%
GF Expenditures & Transfers Out			(26,336,375)	(27,036,661)	(26,518,158)	
GF Revenues & Transfers In			25,188,056	25,923,077	26,518,158	
Surplus (Deficit)			(1,148,319)	(1,113,584)	0	

GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
EXPENSES						
County Board	171,908	148,223	143,700	143,700	145,214	1.1%
County Clerk & Recorder	168,154	173,773	176,965	176,715	178,658	1.1%
Election Costs	301,897	479,833	466,458	408,758	601,346	47.1%
Circuit Court Judge	238,802	239,520	248,271	248,271	277,141	11.6%
Circuit Court Clerk	504,994	496,060	584,125	584,125	625,286	7.0%
Jury Commission	42,231	76,222	53,353	53,353	56,030	5.0%
State's Attorney	1,255,748	1,285,908	1,409,202	1,409,202	1,429,390	1.4%
Public Defender	413,917	429,271	439,565	439,565	480,427	9.3%
Combined Court Services (Probation)	873,288	849,213	1,006,575	964,623	1,055,549	9.4%
Sheriff	4,852,860	5,142,403	5,342,718	5,556,362	5,715,008	2.9%
Corrections	3,749,640	3,823,557	4,119,849	4,231,548	4,337,257	2.5%
Emergency Management Agency	17,724	34,346	37,226	37,226	37,343	0.3%
Merit Commission	6,216	440	5,000	5,000	1,800	-64.0%
Coroner	158,590	154,637	154,226	167,676	167,609	0.0%
Treasurer	320,225	314,920	374,233	374,233	400,358	7.0%
Auditing & Accounting	34,975	39,950	44,650	44,650	46,885	5.0%
Property Tax Services	54,900	71,986	75,000	75,000	75,000	0.0%
Administrative Services	342,550	325,627	409,452	409,452	357,167	-12.8%
Employee Health Insurance	3,900,130	4,310,026	4,943,786	4,943,786	4,680,373	-5.3%
General Insurance and Bonding	5,205	856	1,430	2,500	5,000	100.0%
Unemployment Compensation	32,712	21,143	45,000	45,000	45,000	0.0%
Postage County Building	34,216	65,663	50,800	50,800	66,200	30.3%
Facilities Management	1,951,941	1,900,146	1,970,869	1,930,195	1,932,647	0.1%
Planning, Building & Zoning	310,626	281,881	239,972	205,935	225,462	9.5%
County Assessing Office	260,157	262,896	265,389	268,234	275,163	2.6%
Technology	574,630	569,635	594,419	594,419	513,672	-13.6%
KenCom Intergovernmental Agreement	-	-	1,775,000	1,775,000	1,775,000	0.0%
Soil & Water Conservation District Grant	39,707	32,000	32,000	32,000	32,000	0.0%
Regional Office of Education	85,861	85,762	86,378	88,208	84,610	-4.1%
Board of Review	57,318	58,488	74,547	77,587	77,174	-0.5%
Farmland Review Board	356	285	360	176	360	104.5%
Capital Expenditures	66,749	26,000	210,000	279,310	192,900	-30.9%
Contingency	29,664	202,207	556,358	50,000	133,038	166.1%
Total Expenditures	20,857,891	21,902,877	25,936,875	25,672,609	26,026,067	1.4%

GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
TRANSFERS OUT:						
Debt Service						
Courthouse Expansion Debt Svs Transfer	200,000	200,000	200,000	200,000	200,000	0.0%
County Bldg Debt Svs Transfer	11,830	8,355	-	-	140,091	
Subtotal (debt service)	<u>211,830</u>	<u>208,355</u>	<u>200,000</u>	<u>200,000</u>	340,091	70.0%
Reserves						
Gen Fund Special Reserve for Tax Appeals	50,000	-	-	-	-	
Capital Improvement Fund	150,000	150,000	150,000	150,000	102,000	-32.0%
Public Safety Capital Improvement Fund	-	-	-	300,000	0	
Subtotal (Reserve Funds)	<u>200,000</u>	<u>150,000</u>	<u>150,000</u>	<u>450,000</u>	102,000	-77.3%
Other Transfers Out						
Kendall Area Transit Fund	25,500	25,500	25,500	25,500	25,500	0.0%
Economic Development Fund		15,000	24,000	24,000	24,500	2.1%
PBC	68,550	418,780	-	-	-	
Special Const. Public Safety	1,291,100	7,613	-	-	-	
KenCom	1,433,296	1,594,457	-	-	-	
Liability Levy Fund	-	-	-	616,640	-	-100.0%
	-	-	-	47,912	-	
Subtotal Other Transfers Out	<u>2,818,446</u>	<u>2,061,350</u>	<u>49,500</u>	<u>714,052</u>	50,000	-93.0%
TOTAL TRANSFERS OUT	<u>3,230,276</u>	<u>2,419,705</u>	<u>399,500</u>	<u>1,364,052</u>	492,091	-63.9%
TOTAL EXPENDITURES AND TRANSFERS OUT	<u>24,088,167</u>	<u>24,322,582</u>	<u>26,336,375</u>	<u>27,036,661</u>	26,518,158	-1.9%

Other Funds Summary

	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% Change In Budget
<u>PUBLIC SAFETY SALES TAX FUND (Fund 20)</u>						
Beginning Balance	1,634,717	3,265,173	1,955,548	2,162,181	2,800,000	29.5%
Revenues	4,327,277	4,358,376	4,208,000	4,202,000	4,306,000	2.5%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	(2,696,821)	(4,740,429)	(4,253,846)	(4,253,846)	(4,415,813)	3.8%
Change in Fund Balance	1,630,456	(382,053)	(45,846)	(51,846)	(109,813)	111.8%
Ending Balance	3,265,173	2,883,120	1,909,702	2,110,335	2,690,187	27.5%
<u>GIS MAPPING FUND (Fund 51)</u>						
Beginning Balance	535,450	591,441	620,000	620,000	828,901	33.7%
Revenues	351,964	417,233	288,000	340,000	288,000	-15.3%
Expenses	246,633	240,485	351,274	351,274	458,033	30.4%
Net Transfers In (Out)	(49,340)	(51,629)	(55,561)	(55,561)	(137,925)	
Change in Fund Balance	55,991	125,119	(118,835)	(66,835)	(307,958)	360.8%
Ending Balance	591,441	716,560	501,165	553,165	520,943	-5.8%
<u>GIS RECORDING FUND (Fund 37)</u>						
Beginning Balance	98,273	99,437	119,000	119,000	116,000	-2.5%
Revenues	43,768	51,214	43,000	53,000	52,000	-1.9%
Expenses	42,604	42,861	44,002	44,002	41,408	-5.9%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	1,164	8,353	(1,002)	8,998	10,592	17.7%
Ending Balance	99,437	107,790	117,998	127,998	126,592	-1.1%
<i>Levy Funds</i>						
<u>HEALTH & HUMAN SERVICES FUND (Fund 21)</u>						
Beginning Balance	920,262	1,844,791	1,450,727	1,450,727	2,000,000	37.9%
Revenues	5,266,933	4,964,827	3,171,185	4,404,892	3,725,391	-15.4%
Expenses	4,903,892	5,438,071	3,780,914	4,277,677	4,361,779	2.0%
Net Transfers In (Out)	561,488	850,467	521,817	521,817	563,764	8.0%
Change in Fund Balance	924,529	377,223	(87,912)	649,032	(72,624)	-111.2%
Ending Balance	1,844,791	2,222,014	1,362,815	2,099,759	1,927,376	-8.2%
<u>COMMUNITY 708 MENTAL HEALTH BOARD FUND (Fund 05)</u>						
Beginning Balance	47	1	1,500	1,500	3,295	119.7%
Revenues	926,651	928,191	927,889	927,889	927,889	0.0%
Expenses	135,086	121,000	120,389	120,389	122,200	1.5%
Net Transfers In (Out)	(791,611)	(805,389)	(806,000)	(806,000)	(807,000)	0.1%
Change in Fund Balance	(46)	1,802	1,500	1,500	(1,311)	-187.4%
Ending Balance	1	1,803	3,000	3,000	1,984	-33.9%
<u>SOCIAL SERVICES FOR SENIOR CITIZENS FUND (Fund 06)</u>						
Beginning Balance	26	0	0	331	0	
Revenues	342,989	344,009	343,678	343,678	343,678	0.0%
Expenses	253,658	259,000	259,000	259,000	259,000	0.0%
Net Transfers In (Out)	(89,357)	(84,678)	(84,678)	(84,678)	(84,678)	0.0%
Change in Fund Balance	(26)	331	0	0	0	
Ending Balance	0	331	0	331	0	
<u>EXTENSION EDUCATION FUND (Fund 08)</u>						
Beginning Balance	39	0	0	0	0	
Revenues	181,785	180,627	180,558	180,558	182,927	1.3%
Expenses	181,824	180,558	180,558	180,558	182,927	1.3%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(39)	69	0	0	0	
Ending Balance	0	69	0	0	0	
<u>COUNTY HIGHWAY FUND (Fund 12)</u>						
Beginning Balance	65,113	193,746	200,000	200,000	225,000	12.5%
Revenues	1,622,740	1,647,115	1,622,100	1,622,100	1,632,600	0.6%
Expenses	1,444,107	1,542,149	1,597,722	1,604,301	1,671,149	4.2%
Net Transfers In (Out)	(50,000)	(100,000)	(100,000)	(100,000)	(100,000)	0.0%
Change in Fund Balance	128,633	4,966	(75,622)	(82,201)	(138,549)	68.5%
Ending Balance	193,746	198,712	124,378	117,799	86,451	-26.6%
<u>COUNTY BRIDGE FUND (Fund 13)</u>						
Beginning Balance	1,146,871	1,388,692	1,500,000	1,500,000	1,300,000	-13.3%
Revenues	1,114,510	749,525	1,101,000	701,000	1,175,000	67.6%
Expenses	872,688	418,944	1,500,000	1,250,000	1,600,000	28.0%
Net Transfers In (Out)	0	0	200,000	200,000	0	-100.0%
Change in Fund Balance	241,822	330,581	(199,000)	(349,000)	(425,000)	21.8%
Ending Balance	1,388,693	1,719,273	1,301,000	1,151,000	875,000	-24.0%

Other Funds Summary

	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% Change In Budget
Levy Funds (cont.)						
<u>FEDERAL AID MATCHING FUND (Fund 14)</u>						
Beginning Balance	9,715	14,779	19,000	19,000	23,000	21.1%
Revenues	5,064	4,087	4,000	4,000	5,000	25.0%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	5,064	4,087	4,000	4,000	5,000	25.0%
Ending Balance	14,779	18,866	23,000	23,000	28,000	21.7%
<u>IMRF & SOCIAL SECURITY FUND (Fund 09)</u>						
Beginning Balance	1,006,178	964,995	950,000	1,074,888	900,000	-16.3%
Revenues	5,747,779	5,892,604	6,596,118	6,534,438	7,349,550	12.5%
Expenses	5,865,067	6,066,129	7,073,066	6,820,000	7,485,000	9.8%
Net Transfers In (Out)	76,105	293,000	69,057	67,706	92,554	36.7%
Change in Fund Balance	(41,183)	119,475	(407,891)	(217,856)	(42,896)	-80.3%
Ending Balance	964,995	1,084,470	542,109	857,032	857,104	0.0%
<u>LIABILITY INSURANCE FUND (Fund 10)</u>						
Beginning Balance	186,055	175,438	176,703	77,072	411,905	434.4%
Revenues	838,925	838,062	877,987	1,001,007	927,669	-7.3%
Expenses	866,747	962,569	871,000	876,000	930,000	6.2%
Net Transfers In (Out)	17,205	26,141	(82,710)	209,826	(179,337)	
Change in Fund Balance	(10,617)	(98,366)	(75,723)	334,833	(181,668)	-154.3%
Ending Balance	175,438	77,072	100,980	411,905	230,237	-44.1%
<u>TUBERCULOSIS FUND (Fund 07)</u>						
Beginning Balance	(4,438)	2,060	0	0	0	-100.0%
Revenues	25,018	15,196	15,000	15,000	15,000	-1.3%
Expenses	18,520	14,572	15,000	15,000	15,000	2.9%
Net Transfers In (Out)	0	0	0	0	0	0.0%
Change in Fund Balance	6,498	624	0	0	0	0.0%
Ending Balance	2,060	2,684	0	0	0	-100.0%
<u>PUBLIC BUILDING COMMISSION LEASE FUND (Fund 11)</u>						
Beginning Balance	864	34	50	50	0	-100.0%
Revenues	1,741,320	1,448,649	180,000	180,000	0	-100.0%
Expenses	2,744,000	2,867,000	180,000	180,000	183,000	1.7%
Net Transfers In (Out)	1,001,850	1,418,780	0	0	183,000	
Change in Fund Balance	(830)	429	0	0	0	
Ending Balance	34	463	50	50	0	-100.0%
<u>VETERANS ASSISTANCE CMS FUND (Fund 89)</u>						
Beginning Balance	102,445	95,196	107,912	107,912	125,000	15.8%
Revenues	370,539	383,088	389,837	389,837	395,723	1.5%
Expenses	320,563	310,861	342,066	339,316	344,184	1.4%
Net Transfers In (Out)	(57,225)	(40,807)	(47,771)	(50,521)	(51,987)	2.9%
Change in Fund Balance	(7,249)	31,420	0	0	(448)	
Ending Balance	95,196	126,616	107,912	107,912	124,552	15.4%
<u>ECONOMIC DEVELOPMENT COMMISSION FUND (Fund 02)</u>						
Beginning Balance	9,354	4,818	14,000	12,979	7,524	-42.0%
Revenues	0	0	0	0	3,050	
Expenses	4,536	6,839	37,505	0	34,607	
Net Transfers In (Out)	0	15,000	25,000	1,000	26,000	2500.0%
Change in Fund Balance	(4,536)	8,161	(12,505)	1,000	(5,557)	-655.7%
Ending Balance	4,818	12,979	1,495	13,979	1,967	-85.9%
<u>RESTRICTED ECONOMIC DEVELOPMENT REVOLVING LOAN FUND (Fund 03)</u>						
Beginning Balance	2,731,379	2,747,564	1,930,570	1,930,570	1,962,433	1.7%
Revenues	16,185	15,629	19,999	27,499	19,835	-27.9%
Expenses	0	750,000	250,000	250,000	250,000	0.0%
Net Transfers In (Out)	0	0	(1,000)	(1,000)	(1,500)	50.0%
Change in Fund Balance	16,185	(734,371)	(231,001)	(223,501)	(231,665)	3.7%
Ending Balance	2,747,564	2,013,193	1,699,569	1,707,069	1,730,768	1.4%
<u>TRANSPORTATION SALES TAX FUND (Fund 19)</u>						
Beginning Balance	3,184,268	5,683,233	5,000,000	5,000,000	5,800,000	16.0%
Revenues	4,332,375	4,377,456	4,290,000	4,290,000	4,385,000	2.2%
Expenses	1,833,410	3,166,471	5,300,000	3,800,000	6,000,000	57.9%
Net Transfers In (Out)	0	38,018	(50,000)	217,101	(45,000)	-120.7%
Change in Fund Balance	2,498,965	1,249,003	(1,060,000)	707,101	(1,660,000)	-334.8%
Ending Balance	5,683,233	6,932,236	3,940,000	5,707,101	4,140,000	-27.5%

Other Funds Summary

	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% Change In Budget
<i>Special Department Funds</i>						
<u>COUNTY MOTOR FUEL TAX FUND - State Transfer (Fund 15)</u>						
Beginning Balance	1,471,779	1,957,080	750,000	750,000	900,000	20.0%
Revenues	2,313,343	2,224,550	2,240,761	2,240,761	2,142,220	-4.4%
Expenses	1,828,042	3,161,031	2,000,000	2,100,000	2,000,000	-4.8%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	485,301	(936,481)	240,761	140,761	142,220	1.0%
Ending Balance	1,957,080	1,020,599	990,761	890,761	1,042,220	17.0%
<u>TOWNSHIP BRIDGE FUND (Fund 17)</u>						
Beginning Balance	21	21	21	21	0	-100.0%
Revenues	0	0	200,000	200,035	0	-100.0%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	(200,000)	(200,000)	0	-100.0%
Change in Fund Balance	0	0	0	35	0	
Ending Balance	21	21	21	56	0	-100.0%
<u>COUNTY HIGHWAY RESTRICTED FUND (Fund 18)</u>						
Beginning Balance	340,987	344,987	312,000	312,000	312,000	0.0%
Revenues	4,000	7,000	5,000	5,000	5,000	0.0%
Expenses	0	0	5,000	5,000	0	-100.0%
Net Transfers In (Out)	0	(38,018)	0	0	(5,000)	
Change in Fund Balance	4,000	(31,018)	0	0	0	
Ending Balance	344,987	313,969	312,000	312,000	312,000	0.0%
<u>SALT STORAGE BUILDING MAINT. FUND (Fund 22)</u>						
Beginning Balance	0	0	2,500	2,500	5,250	110.0%
Revenues	0	2,500	2,750	2,750	2,750	0.0%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	2,500	2,750	2,750	2,750	0.0%
Ending Balance	0	2,500	5,250	5,250	8,000	52.4%
<u>TRANSPORTATION ALTERNATIVES PROGRAM - TAP (Fund 191)</u>						
Beginning Balance	0	0	0	0	25,000	
Revenues	0	0	0	0	0	
Expenses	0	0	50,000	0	75,000	
Net Transfers In (Out)	0	0	50,000	0	50,000	
Change in Fund Balance	0	0	0	0	(25,000)	
Ending Balance	0	0	0	0	0	
<u>ANIMAL CONTROL FUND (Fund 35)</u>						
Beginning Balance	2,378	29,176	25,000	53,431	36,578	-31.5%
Revenues	179,958	221,807	214,000	216,133	224,000	3.6%
Expenses	117,917	153,078	179,650	179,541	182,245	1.5%
Net Transfers In (Out)	(35,243)	(48,997)	(53,445)	(53,445)	(53,489)	0.1%
Change in Fund Balance	26,798	19,732	(19,095)	(16,853)	(11,734)	-30.4%
Ending Balance	29,176	48,908	5,905	36,578	24,844	-32.1%
<u>COUNTY ANIMAL POPULATION CONTROL FUND (Fund 87)</u>						
Beginning Balance	29,314	46,246	61,500	61,500	60,000	-2.4%
Revenues	23,424	18,470	20,000	20,000	10,000	-50.0%
Expenses	6,492	4,357	20,000	20,000	15,000	-25.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	16,932	14,113	0	0	(5,000)	
Ending Balance	46,246	60,359	61,500	61,500	55,000	-10.6%
<u>STATE PET POPULATION FUND (Fund 86)</u>						
Beginning Balance	4,750	850	0	0	0	
Revenues	850	2,940	3,400	3,400	3,500	2.9%
Expenses	4,750	3,530	3,400	3,400	3,500	2.9%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(3,900)	(590)	0	0	0	
Ending Balance	850	260	0	0	0	
<u>ANIMAL MEDICAL CARE FUND (Fund 341)</u>						
Beginning Balance	0	0	0	0	25,000	
Revenues	0	0	0	3,400	3,000	-11.8%
Expenses	0	0	0	3,400	3,000	-11.8%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	0	0	0	0	
Ending Balance	0	0	0	0	25,000	

Other Funds Summary

	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% Change In Budget
Special Department Funds (cont.)						
<u>RECORDER DOCUMENT STORAGE FUND (Fund 38)</u>						
Beginning Balance	581,815	607,489	617,000	617,000	531,792	-13.8%
Revenues	207,764	243,075	204,250	282,733	247,000	-12.6%
Expenses	182,090	194,468	378,554	380,954	274,108	-28.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	25,674	48,607	(174,304)	(98,221)	(27,108)	-72.4%
Ending Balance	607,489	656,096	442,696	518,779	504,685	-2.7%
<u>STATE RENTAL HOUSING SUPPORT PROGRAM FUND (Fund 81)</u>						
Beginning Balance	0	0	0	0	0	
Revenues	182,799	217,278	193,500	193,500	234,000	20.9%
Expenses	182,799	217,278	193,500	193,500	234,000	20.9%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	0	0	0	0	
Ending Balance	0	0	0	0	0	
<u>HELP AMERICA VOTE ACT - HAVA (Fund 92)</u>						
Beginning Balance	0	0	192,980	192,980	192,980	0.0%
Revenues	0	64,893	50,000	50,000	50,000	0.0%
Expenses	0	64,893	50,000	50,000	50,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	0	0	0	0	
Ending Balance	0	0	192,980	192,980	192,980	0.0%
<u>COUNTY CLERK DEATH CERTIFICATE SURCHARGE FUND (Fund 371)</u>						
Beginning Balance	0	0	1,174	1,174	0	-100.0%
Revenues	0	1,174	1,174	1,174	1,375	17.1%
Expenses	0	0	1,174	1,174	1,375	17.1%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	1,174	0	0	0	
Ending Balance	0	1,174	1,174	1,174	0	-100.0%
<u>INDEMNITY FUND (Fund 54)</u>						
Beginning Balance	160,567	187,287	212,000	212,000	215,000	14.8%
Revenues	26,720	16,900	25,000	25,000	12,000	-29.0%
Expenses	0	0	0	0	5,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	0.0%
Change in Fund Balance	26,720	16,900	25,000	25,000	7,000	-58.6%
Ending Balance	187,287	204,187	237,000	237,000	222,000	8.7%
<u>TAX SALE AUTOMATION FUND (Fund 53)</u>						
Beginning Balance	48,324	47,882	24,000	24,000	25,000	4.2%
Revenues	22,960	20,554	20,500	20,500	12,250	-40.2%
Expenses	23,402	29,982	35,000	35,000	29,000	-17.1%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(442)	(9,428)	(14,500)	(14,500)	(16,750)	15.5%
Ending Balance	47,882	38,454	9,500	9,500	8,250	-13.2%
<u>SALE IN ERROR INTEREST FUND (Fund 82)</u>						
Beginning Balance	100,000	100,000	100,000	100,000	5,000	-95.0%
Revenues	55,078	11,436	75,000	75,000	36,000	-52.0%
Expenses	0	0	5,000	5,000	25,000	400.0%
Net Transfers In (Out)	(55,078)	(11,436)	(65,000)	47,912	0	-100.0%
Change in Fund Balance	0	0	5,000	117,912	11,000	-90.7%
Ending Balance	100,000	100,000	105,000	217,912	16,000	-92.7%
<u>SHERIFF'S E-TICKET (Fund 36)</u>						
Beginning Balance	0	1,854	2,750	2,750	7,700	180.0%
Revenues	1,854	2,932	2,400	2,400	2,600	8.3%
Expenses	0	0	2,000	2,000	2,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	1,854	2,932	400	400	600	50.0%
Ending Balance	1,854	4,786	3,150	3,150	8,300	163.5%
<u>SHERIFF PREVENTION OF ALCOHOL/CRIMINAL VIOLENCE FUND (Fund 39)</u>						
Beginning Balance	14,886	23,728	21,900	21,900	32,600	48.9%
Revenues	9,136	11,732	8,400	13,000	13,200	1.5%
Expenses	294	7,492	12,000	3,000	17,000	466.7%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	8,842	4,240	(3,600)	10,000	(3,800)	-138.0%
Ending Balance	23,728	27,968	18,300	31,900	28,800	-9.7%

Other Funds Summary

	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% Change In Budget
Special Department Funds (cont.)						
<u>SHERIFF'S DRUG ABUSE REVENUE FUND (Fund 40)</u>						
Beginning Balance	29,228	25,383	17,500	17,500	41,800	138.9%
Revenues	50,546	44,281	40,000	34,500	41,000	18.8%
Expenses	54,391	45,286	35,000	18,000	35,000	94.4%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(3,845)	(1,005)	5,000	16,500	6,000	-63.6%
Ending Balance	25,383	24,378	22,500	34,000	47,800	40.6%
<u>SHERIFF'S FTA Fund (Fund 84)</u>						
Beginning Balance	0	36,330	37,000	37,000	53,000	45.9%
Revenues	36,330	39,760	30,000	34,000	37,800	-4.9%
Expenses		25,607	36,000	26,000	34,000	32.8%
Net Transfers In (Out)		0	0	0	0	0.0%
Change in Fund Balance	36,330	14,153	(6,000)	8,000	3,800	-73.2%
Ending Balance	36,330	50,483	31,000	45,000	56,800	12.5%
<u>SHERIFF'S VEHICLE FUND - Statutory (Fund 91)</u>						
Beginning Balance	41,372	48,478	24,500	24,500	46,700	90.6%
Revenues	30,563	26,125	28,000	28,000	28,000	0.0%
Expenses	23,457	51,497	24,000	24,000	27,000	12.5%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	7,106	(25,372)	4,000	4,000	1,000	-75.0%
Ending Balance	48,478	23,106	28,500	28,500	47,700	67.4%
<u>SHERIFF'S RANGE FEES FUND (Fund 402)</u>						
Beginning Balance	0	0	29,500	29,500	25,850	-12.4%
Revenues	0	30,069	4,500	4,500	4,500	0.0%
Expenses	0	124	1,800	1,800	5,000	177.8%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	29,945	2,700	2,700	(500)	-118.5%
Ending Balance	0	29,945	32,200	32,200	25,350	-21.3%
<u>JAIL COMMISSARY (Fund 403)</u>						
Beginning Balance	0	0	82,000	82,000	88,000	7.3%
Revenues	0	164,133	72,000	92,033	78,016	-15.2%
Expenses	0	76,742	89,500	98,800	95,000	-3.8%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	87,391	(17,500)	(6,767)	(16,984)	151.0%
Ending Balance	0	87,391	64,500	75,233	71,016	-5.6%
<u>COPs TECHNOLOGY (Fund 80)</u>						
Beginning Balance	12,567	12,577	0	0	0	
Revenues	10	9	0	0	0	
Expenses	0	12,586	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	10	(12,577)	0	0	0	
Ending Balance	12,577	0	0	0	0	
<u>COUNTY RESERVE (Fund 60)</u>						
Beginning Balance	125,103	100,182	95,000	95,000	95,000	0.0%
Revenues	75,029	74,367	15,925	27,153	20,176	-25.7%
Expenses	99,950	49,169	15,925	26,915	20,176	-25.0%
Net Transfers In (Out)	0	(25)	0	0	0	
Change in Fund Balance	(24,921)	25,173	0	238	0	
Ending Balance	100,182	125,355	95,000	95,238	95,000	-0.2%
<u>STATE'S ATTORNEY DRUG ENFORCEMENT FUND (Fund 50)</u>						
Beginning Balance	24,288	26,146	38,000	38,000	40,000	5.3%
Revenues	3,614	10,906	4,000	4,000	2,000	-50.0%
Expenses	1,756	1,190	2,000	3,000	10,000	233.3%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	1,858	9,716	2,000	1,000	(8,000)	-900.0%
Ending Balance	26,146	35,862	40,000	39,000	32,000	-17.9%
<u>CHILD ADVOCACY (Fund 77)</u>						
Beginning Balance	5,839	4,623	4,107	4,107	3,407	-17.0%
Revenues	0	0	0	0	0	
Expenses	1,216	516	700	700	1,000	42.9%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(1,216)	(516)	(700)	(700)	(1,000)	42.9%
Ending Balance	4,623	4,107	3,407	3,407	2,407	-29.4%

Other Funds Summary

	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% Change In Budget
<i>Special Department Funds (cont.)</i>						
<u>STATE'S ATTORNEY RECORDS AUTOMATION (Fund 442)</u>						
Beginning Balance	0	0	1,000	1,000	2,190	119.0%
Revenues	0	1,750	1,500	4,700	5,000	6.4%
Expenses	0	0	500	1,000	3,000	200.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	1,750	1,000	3,700	2,000	-45.9%
Ending Balance	0	1,750	2,000	4,700	4,190	-10.9%
<u>STATE'S ATTORNEY JUVENILE JUSTICE COUNCIL (Fund 443)</u>						
Beginning Balance	0	0	0	0	500	
Revenues	0	0	0	500	0	
Expenses	0	0	0	0	250	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	0	0	500	(250)	
Ending Balance	0	0	0	500	250	
<u>STATE'S ATTORNEY MONEY LAUNDERING ASSET FORFEITURE FUND (Fund 444)</u>						
Beginning Balance	0	0	0	0	0	
Revenues	0	0	0	0	0	
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	0	0	0	0	
Ending Balance	0	0	0	0	0	
<u>CIRCUIT CLERK DOCUMENT STORAGE FUND (Fund 44)</u>						
Beginning Balance	764,938	830,468	681,523	681,523	667,000	-2.1%
Revenues	207,981	198,755	200,000	200,000	200,000	0.0%
Expenses	142,451	187,160	199,350	199,350	234,819	17.8%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	65,530	11,595	650	650	(34,819)	-5456.8%
Ending Balance	830,468	842,063	682,173	682,173	632,181	-7.3%
<u>COURT AUTOMATION FUND (Fund 45)</u>						
Beginning Balance	836,659	837,160	841,130	841,130	757,500	-9.9%
Revenues	205,044	195,750	200,000	200,000	200,000	0.0%
Expenses	204,543	217,302	571,150	571,150	507,958	-11.1%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	501	(21,552)	(371,150)	(371,150)	(307,958)	-17.0%
Ending Balance	837,160	815,608	469,980	469,980	449,542	-4.3%
<u>CHILD SUPPORT COLLECTION FUND (Fund 46)</u>						
Beginning Balance	187,727	208,326	220,349	220,349	225,700	2.4%
Revenues	57,866	53,906	52,000	52,000	51,000	-1.9%
Expenses	37,267	37,857	56,861	56,861	74,331	30.7%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	20,599	16,049	(4,861)	(4,861)	(23,331)	380.0%
Ending Balance	208,326	224,375	215,488	215,488	202,369	-6.1%
<u>ELECTRONIC CITATION FUND (Fund 83)</u>						
Beginning Balance	0	6,909	17,600	17,600	27,000	53.4%
Revenues	6,909	10,355	10,000	10,000	12,000	20.0%
Expenses	0	0	10,000	10,000	10,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	6,909	10,355	0	0	2,000	
Ending Balance	6,909	17,264	17,600	17,600	29,000	64.8%
<u>CIRCUIT CLERK OPERATION FUND (Fund 90)</u>						
Beginning Balance	59,336	40,407	17,480	17,480	2,200	-87.4%
Revenues	19,607	18,362	18,000	18,000	18,000	0.0%
Expenses	38,536	38,878	33,682	33,682	14,413	-57.2%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(18,929)	(20,516)	(15,682)	(15,682)	3,587	-122.9%
Ending Balance	40,407	19,891	1,798	1,798	5,787	221.9%
<u>CIRCUIT CLERK TRANSPORTATION SAFETY HIGHWAY HIRE-BACK (Fund 441)</u>						
Beginning Balance	0	0	0	0	125	
Revenues	0	125	125	125	125	0.0%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	125	125	125	125	0.0%
Ending Balance	0	125	125	125	250	100.0%

Other Funds Summary

	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% Change In Budget
<i>Special Department Funds (cont.)</i>						
<u>COURT SECURITY FUND (Fund 42)</u>						
Beginning Balance	589,318	456,777	384,750	384,750	230,000	-40.2%
Revenues	290,163	279,822	320,000	250,000	280,000	12.0%
Expenses	47,704	75,931	100,000	57,000	102,000	78.9%
Net Transfers In (Out)	(375,000)	(275,000)	(250,000)	(250,000)	(150,000)	-40.0%
Change in Fund Balance	(132,541)	(71,109)	(30,000)	(57,000)	28,000	-149.1%
Ending Balance	456,777	385,668	354,750	327,750	258,000	-21.3%
<u>LAW LIBRARY FUND (Fund 43)</u>						
Beginning Balance	287,387	298,500	299,000	299,000	244,390	-18.3%
Revenues	81,289	82,359	75,000	75,000	65,000	-13.3%
Expenses	70,176	95,119	86,068	86,068	86,616	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	11,113	(12,760)	(11,068)	(11,068)	(21,616)	95.3%
Ending Balance	298,500	285,740	287,932	287,932	222,774	-22.6%
<u>PROBATION SERVICES FUND (Fund 48)</u>						
Beginning Balance	822,366	826,965	827,966	827,966	824,915	-0.4%
Revenues	222,112	223,737	206,800	193,680	199,850	3.2%
Expenses	187,513	204,056	343,100	223,100	355,700	59.4%
Net Transfers In (Out)	(30,000)	(29,500)	(28,000)	(28,000)	(37,000)	32.1%
Change in Fund Balance	4,599	(9,819)	(164,300)	(57,420)	(192,850)	235.9%
Ending Balance	826,965	817,146	663,666	770,546	632,065	-18.0%
<u>CSBG REVOLVING LOAN FUND (Fund 25)</u>						
Beginning Balance	32,933	61,631	4,378	4,378	63,600	1352.7%
Revenues	28,698	22,726	8,218	18,520	14,307	-22.7%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	28,698	22,726	8,218	18,520	14,307	-22.7%
Ending Balance	61,631	84,357	12,596	22,898	77,907	240.2%
<u>KENDALL AREA TRANSIT (Fund 55)</u>						
Beginning Balance	117,886	141,647	147,647	153,212	202,550	32.2%
Revenues	270,511	599,391	517,789	868,762	728,900	-16.1%
Expenses	297,704	603,754	577,789	886,877	770,318	-13.1%
Net Transfers In (Out)	50,954	51,000	51,000	50,104	49,000	-2.2%
Change in Fund Balance	23,761	46,637	(9,000)	31,989	7,582	-76.3%
Ending Balance	141,647	188,284	138,647	185,201	210,132	13.5%
<u>CORONER'S DEATH CERTIFICATE GRANT (Fund 47)</u>						
Beginning Balance	6,861	6,865	6,865	6,865	1,000	-85.4%
Revenues	4	4,004	2,500	4,702	2,500	-46.8%
Expenses	0	3,137	2,000	10,347	1,000	-90.3%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	4	867	500	(5,645)	1,500	-126.6%
Ending Balance	6,865	7,732	7,365	1,220	2,500	104.9%
<u>CORONER'S FEES (Fund 94)</u>						
Beginning Balance	1,500	4,783	5,500	11,808	14,758	25.0%
Revenues	5,429	7,025	4,000	4,000	4,000	0.0%
Expenses	2,146	0	1,000	10,900	1,000	-90.8%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	3,283	7,025	3,000	(6,900)	3,000	-143.5%
Ending Balance	4,783	11,808	8,500	4,908	17,758	261.8%
<u>KENCOM (Fund 33)</u>						
Beginning Balance	0	72,899	0	0	0	
Revenues	17,995	68,261	0	0	0	
Expenses	1,378,392	1,363,243	0	0	0	
Net Transfers In (Out)	1,433,296	1,354,633	0	0	0	
Change in Fund Balance	72,899	59,651	0	0	0	
Ending Balance	72,899	132,550	0	0	0	
<u>FOX VALLEY ECOSYSTEMS AGENCY (Fund 88)</u>						
Beginning Balance	8,060	0	0	0	0	
Revenues	8,093	0	0	0	0	
Expenses	16,153	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(8,060)	0	0	0	0	
Ending Balance	0	0	0	0	0	

Other Funds Summary

	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% Change In Budget
Special Department Funds (cont.)						
LIABILITY INSURANCE PROGRAM (Fund 23)						
Beginning Balance	0	0	17,791	32,040	25,000	-22.0%
Revenues	0	0	1	1	1	0.0%
Expenses	0	0	100,000	400,000	200,000	-50.0%
Net Transfers In (Out)	0	0	100,000	375,000	200,000	-46.7%
Change in Fund Balance	0	0	1	(24,999)	1	-100.0%
Ending Balance	0	0	17,792	7,041	25,001	255.1%
Capital Projects & Debt Service Funds						
GENERAL FUND SPECIAL RESERVE FUND (Fund 76)						
Beginning Balance	1,500,000	1,428,266	1,440,000	1,318,266	1,318,266	0.0%
Revenues	0	0	0	0	0	
Expenses	121,734	0	400,000	0	480,000	
Net Transfers In (Out)	50,000	(110,000)	(140,000)	0	(838,266)	
Change in Fund Balance	(71,734)	(110,000)	(540,000)	0	(1,318,266)	
Ending Balance	1,428,266	1,318,266	900,000	1,318,266	0	-100.0%
CAPITAL IMPROVEMENT FUND (Fund 04)						
Beginning Balance	1,048,827	1,083,602	1,178,222	1,318,259	1,333,000	1.1%
Revenues	186,552	301,045	100,000	112,894	120,400	6.6%
Expenses	301,777	216,388	500,000	50,000	1,118,200	2136.4%
Net Transfers In (Out)	150,000	150,000	150,000	150,000	150,000	0.0%
Change in Fund Balance	34,775	234,657	(250,000)	212,894	(847,800)	-498.2%
Ending Balance	1,083,602	1,318,259	928,222	1,531,153	485,200	-68.3%
PUBLIC SAFETY CAPITAL IMPROVEMENT FUND (Fund 75)						
Beginning Balance	1,131,957	1,429,064	1,729,064	1,729,064	1,845,038	6.7%
Revenues	800	0	0	0	0	
Expenses	3,693	0	1,500,000	225,000	2,094,567	830.9%
Net Transfers In (Out)	300,000	300,000	300,000	600,000	300,000	-50.0%
Change in Fund Balance	297,107	300,000	(1,200,000)	375,000	(1,794,567)	-578.6%
Ending Balance	1,429,064	1,729,064	529,064	2,104,064	50,471	-97.6%
COURTHOUSE RESTORATION FUND (Fund 85)						
Beginning Balance	344	797	1,300	2,705	3,435	27.0%
Revenues	3,718	3,765	3,000	2,120	1,500	-29.2%
Expenses	3,265	1,857	3,600	3,600	2,000	-44.4%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	453	1,908	(600)	(1,480)	(500)	-66.2%
Ending Balance	797	2,705	700	1,225	2,935	139.6%
BUILDING FUND (Fund 26)						
Beginning Balance	178,951	302,352	425,000	425,000	532,500	25.3%
Revenues	87,200	22,500	7,500	7,500	7,500	0.0%
Expenses	13,799	0	0	0	0	
Net Transfers In (Out)	50,000	100,000	100,000	100,000	100,000	0.0%
Change in Fund Balance	123,401	122,500	107,500	107,500	107,500	0.0%
Ending Balance	302,352	424,852	532,500	532,500	640,000	20.2%
ANIMAL CONTROL BUILDING FUND (Fund 34)						
Beginning Balance	70,000	87,769	25,229	41,062	41,062	0.0%
Revenues	0	450	0	0	0	
Expenses	0	57,116	10,000	10,000	10,000	0.0%
Net Transfers In (Out)	17,769	9,959	10,000	10,000	10,000	0.0%
Change in Fund Balance	17,769	(46,707)	0	0	0	
Ending Balance	87,769	41,062	25,229	41,062	41,062	0.0%
SPECIAL CONSTRUCTION FUND - PUBLIC SAFETY CENTER (Fund 24)						
Beginning Balance		1,291,100	53,331	53,331	0	-100.0%
Revenues	0	1,593	0	0	0	
Expenses	0	1,300,306	53,331	53,331	0	-100.0%
Net Transfers In (Out)	1,291,100	7,613	0	0	0	
Change in Fund Balance	1,291,100	(1,291,100)	(53,331)	(53,331)	0	-100.0%
Ending Balance	1,291,100	0	0	0	0	
JAIL ADDITION BOND PROCEEDS FUND (Fund 57)						
Beginning Balance	34,010	5,586	0	0	0	
Revenues	15	2	0	0	0	
Expenses	28,439	5,588	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(28,424)	(5,586)	0	0	0	
Ending Balance	5,586	0	0	0	0	

Other Funds Summary

	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% Change In Budget
Capital Projects & Debt Service Funds (cont.)						
<u>COURTHOUSE EXPANSION BOND PROCEEDS (Fund 97)</u>						
Beginning Balance	94,498	88,633	38,600	30,983	15,000	-51.6%
Revenues	135	35	0	28,083	0	
Expenses	6,000	57,685	38,600	59,066	15,000	-74.6%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(5,865)	(57,650)	(38,600)	(30,983)	(15,000)	-51.6%
Ending Balance	88,633	30,983	0	0	0	
<u>COUNTY BUILDING BOND PROCEEDS FUND 2011 (Fund 30)</u>						
Beginning Balance	84,900	0	5,915	5,915	0	-100.0%
Revenues	0	0	0	0	0	
Expenses	0	4,132,078	0	0	0	
Net Transfers In (Out)	0	4,137,993	(5,915)	(5,915)	0	-100.0%
Change in Fund Balance	0	5,915	(5,915)	(5,915)	0	-100.0%
Ending Balance	84,900	5,915	0	0	0	
<u>JAIL ADDITION DEBT SERVICE FUND 2002A & 2010 (Fund 58)</u>						
Beginning Balance	307,221	336,589	1,050	1,050	1,000	-4.8%
Revenues	358	92	0	200	0	
Expenses	367,503	382,335	979,738	979,738	936,300	-4.4%
Net Transfers In (Out)	396,513	451,825	979,738	979,738	936,300	-4.4%
Change in Fund Balance	29,368	69,582	0	200	0	
Ending Balance	336,589	406,171	1,050	1,250	1,000	-20.0%
<u>COUNTY BUILDING DEBT SERVICE FUND 2002B & 2011 (Fund 56)</u>						
Beginning Balance	183,226	81,150	1,250	1,250	60,000	4700.0%
Revenues	280,635	282,300	327,761	327,761	145,814	-55.5%
Expenses	394,541	215,710	278,605	279,045	285,905	2.5%
Net Transfers In (Out)	11,830	8,355	0	0	140,091	
Change in Fund Balance	(102,076)	74,945	49,156	48,716	0	-100.0%
Ending Balance	81,150	156,095	50,406	49,966	60,000	20.1%
<u>COURTHOUSE EXPANSION DEBT SERVICE FUND - 2007A, 2007B, 2008, 2009 (Fund 98)</u>						
Beginning Balance	1,251,039	337,192	2,000	2,000	3,000	50.0%
Revenues	1,033	677	0	1,000	250	
Expenses	2,115,188	1,188,130	1,675,908	1,689,168	2,029,513	20.1%
Net Transfers In (Out)	1,200,308	1,545,433	1,674,108	1,674,108	2,029,513	21.2%
Change in Fund Balance	(913,847)	357,980	(1,800)	(14,060)	250	-101.8%
Ending Balance	337,192	695,172	200	(12,060)	3,250	-126.9%
TOTAL REVENUE - OTHER FUNDS	32,461,947	32,451,566	29,773,105	31,175,418	31,000,846	-0.6%
TOTAL EXPENDITURE	28,038,415	36,869,965	32,563,980	29,443,984	36,414,579	23.7%
TOTAL TRANSFERS OUT	6,093,856	8,030,430	6,584,577	6,707,327	7,237,072	
TOTAL FUND BALANCE INCREASE	6,502,025	2,083,449	377,349	2,808,556	312,868	
TOTAL USES - OTHER FUNDS	40,634,296	46,983,844	39,525,906	38,959,867	43,964,520	12.8%

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. 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 has eleven 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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<u>Part Time</u>				
Chairman	1	1	1	1
Finance Chair	1	1	1	1
PBZ Chair	1	1	1	1
Member	7	7	7	7
Total	10	10	10	10

County Board

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
PERSONNEL						
0102-032-6000 Chairman	12,012	12,012	12,012	12,012	12,000	
0102-032-6101 Board Members	21,940	21,400	22,760	22,760	21,600	
0102-032-6111 Finance & PBZ Chair	6,000	6,000	-	-		
0102-032-6112 Liquor Commissioner	1,188	1,188	1,200	1,200	1,200	
0102-032-6115 Per Diem	106,335	86,105	86,800	83,800	86,800	
Total Personnel	147,475	126,705	122,772	119,772	121,600	1.5%
CONTRACTUAL						
0102-032-6203 Dues/Memberships	7,770	4,563	3,200	5,557	4,454	
0102-032-6204 Conferences	1,932	881	2,000	2,000	2,000	
0102-032-6215 Contractual Services			100	-		
0102-032-6580 UCCI	300	600	300	460	460	
Total Contractual	10,002	6,044	5,600	8,017	6,914	-13.8%
COMMODITIES						
0102-032-6205 Mileage	10,985	10,746	12,000	10,911	12,000	
Total Commodities	10,985	10,746	12,000	10,911	12,000	10.0%
OTHER						
0102-032-6199 Miscellaneous	3,446	4,728	3,328	5,000	4,700	
Total Other	3,446	4,728	3,328	5,000	4,700	-6.0%
Department Total	171,908	148,223	143,700	143,700	145,214	1.1%

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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
	<u>Full Time</u>			
County Clerk	1	1	1	1
Deputy Clerk	2	2	2	2
Total	3	3	3	3

Election Costs	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
	<u>Full Time</u>			
Chief Deputy Clerk	1	1	1	1
Accounts Payable Coord.	1	1	1	1
Voter Reg. Coord.	1	1	1	1
Total	3	3	3	3

GIS Recording	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
	<u>Full Time</u>			
Chief Deputy Recorder	1	1	1	1
Deputy Recorder	0	0	0	0
Total	1	1	1	1

Recorder's Document Storage	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
	<u>Full Time</u>			
Deputy Clerk	4	4	5	5
Total	4	4	5	5

Grand Total **11** **11** **12** **12**

County Clerk and Recorder

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
PERSONNEL						
0102-006-6000 County Clerk	85,321	87,454	87,454	87,454	85,772	
0102-006-6102 Deputy Clerks	48,936	48,691	48,711	51,111	52,085	
0102-006-6150 Temporary Help	1,400	4,078	5,000	4,280	5,000	
Total Personnel	135,657	140,223	141,165	142,845	142,858	0.0%
CONTRACTUAL						
0102-006-6202 Books/Subscriptions	266	219	300	50	300	
0102-006-6203 Dues/Memberships	545	545	500	545	545	
0102-006-6204 Conferences	719	721	500	1,000	500	
0102-006-6209 Legal Publications	440	444	500	500	500	
0102-006-6215 Contractual Services	3,696	3,300	6,500	4,000	6,455	
0102-006-6410 Film Duplication	-	-	-	-		
Total Contractual	5,666	5,229	8,300	6,095	8,300	36.2%
COMMODITIES						
0102-006-6200 Office Supplies	11,809	12,429	11,500	11,500	11,500	
0102-006-6201 Postage	14,026	14,451	15,000	15,000	15,000	
0102-006-6205 Mileage	836	801	750	1,275	750	
Total Commodities	26,671	27,681	27,250	27,775	27,250	-1.9%
OTHER						
0102-006-6411 Birth & Death Reg	160	640	250	-	-	
0102-006-6412 Rebinding Old Records	-	-		-	250	
Total Other	160	640	250	-	250	
Department Total	168,154	173,773	176,965	176,715	178,658	1.1%

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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Full Time				
Chief Deputy Clerk	1	1	1	1
A/P Coordinator	1	1	1	1
Voter Registration Coord.	1	1	1	1
Total	3	3	3	3

Election Costs

ACCOUNT & DESCRIPTION		ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
PERSONNEL							
0102-007-6102	Salaries	109,619	110,457	111,458	116,848	114,346	
0102-007-6107	Overtime	1,759	6,843	2,500	2,500	7,000	
0102-007-6152	Election Judges Per Diem	40,650	110,135	62,250	44,000	115,000	
0102-007-6426	Extra Help	4,858	16,617	6,000	6,000	15,000	
	Total Personnel	156,886	244,052	182,208	169,348	251,346	48.4%
CONTRACTUAL							
0102-007-6209	Legal Publications	1,747	4,109	2,500	2,000	4,500	
0102-007-6215	Contractual Services	68,828	69,927	87,000	87,000	90,000	
0102-007-6420	School for Judges	750	-	750	-	750	
0102-007-6424	Polling Place Rental	2,329	3,070	3,000	2,200	3,500	
0102-007-6428	Polling Place Set-up	5,487	13,607	6,000	8,050	16,000	
	Total Contractual	79,141	90,713	99,250	99,250	114,750	15.6%
COMMODITIES							
0102-007-6205	Election Judge Mileage	1,386	3,647	2,500	2,000	4,000	
0102-007-6421	Ballots	26,579	116,052	100,000	55,000	125,000	
0102-007-6422	Registration Supplies	3,877	1,168	2,500	3,160	1,250	
0102-007-6427	Election Supplies	34,028	-	45,000	45,000	70,000	
0102-007-6201	Postage	-	24,201	35,000	35,000	35,000	
	Total Commodities	65,870	145,068	185,000	140,160	235,250	67.8%
OTHER							
0102-007-6423	Precinct Splits	-	-	-	-	-	
	Total Other	-	-	-	-	-	
	Department Total	301,897	479,833	466,458	408,758	601,346	47.1%

Circuit Court Judge

Description

The Circuit Court Judge is part of the 23rd Judicial Circuit made up of Kendall 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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Full Time				
Court Administrator	1	1	1	1
Bailiff	2	1	1	1
Total	3	2	2	2

Circuit Court Judge

ACCOUNT & DESCRIPTION		ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% Change In Budget
PERSONNEL							
0102-016-6101	Court Administrator	44,702	36,450	37,205	37,205	38,878	
0102-016-6106	Overtime	-	2,127	5,000	5,000	5,000	
0102-016-6116	Bailiffs	68,290	75,243	82,976	82,976	85,783	
0102-016-6482	St Apport/Judges' Salaries	1,798	3,122	3,123	3,123	3,175	
0102-016-6116	Part Time Bailiff Per Diem	5,149	6,315	-	-	-	
	Total Personnel	119,939	123,257	128,304	128,304	132,836	3.5%
CONTRACTUAL							
0102-016-6234	Postage Meter Lease	-	-	5,600	5,600	5,600	
0102-016-6151	Court Reporter/Transcripts	1,196	933	1,000	1,000	1,000	
0102-016-6204	Conferences	2,346	747	3,000	3,000	6,000	
0102-016-6206	Training	1,121	1,975	2,000	2,000	2,000	
	Total Contractual	4,663	3,655	11,600	11,600	14,600	25.9%
COMMODITIES							
0102-016-6200	Office Supplies	4,248	4,817	3,500	3,500	4,500	
0102-016-6201	Postage	-	-	500	500	500	
0102-016-6550	Pre-paid Postage	15,977	30,671	32,000	32,000	32,000	
0102-016-6232	Postage Meter Supplies	-	-	1,000	1,000	1,000	
	Total Commodities	20,225	35,488	37,000	37,000	38,000	2.7%
OTHER							
0102-016-6481	Statutory Expenses	92,609	75,617	70,000	70,000	90,000	
0102-016-6483	Judges Insurance	1,366	1,503	1,367	1,367	1,705	
	Total Other	93,975	77,120	71,367	71,367	91,705	28.5%
	Department Total	238,802	239,520	248,271	248,271	277,141	11.6%

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
PERSONNEL						
0102-015-6102 Salaries	5,739	5,855	5,913	5,913	6,090	
0102-015-6153 Petit Juror Per Diem	15,790	44,987	20,000	20,000	25,000	
0102-015-6154 Grand Juror Per Diem	7,799	7,894	7,500	7,500	7,500	
0102-015-6155 Coroner Juror Per Diem	1,754	1,654	2,500	2,500	-	
Total Personnel	31,082	60,390	35,913	35,913	38,590	7.5%
CONTRACTUAL						
0102-015-6206 Training	-	2,803	1,500	1,500	1,500	
0102-015-6475 Meals	548	1,954	5,000	5,000	5,000	
Total Contractual	548	4,757	6,500	6,500	6,500	0.0%
COMMODITIES						
0102-015-6200 Office Supplies	2,959	2,031	3,500	3,500	3,500	
0102-015-6201 Postage	3,672	4,633	3,000	3,000	3,000	
Total Commodities	6,631	6,664	6,500	6,500	6,500	0.0%
OTHER						
0102-015-6476 Automation	3,970	3,199	4,440	4,440	4,440	
0102-015-6477 Jury System Update	-	1,212	-	-	-	
Total Other	3,970	4,411	4,440	4,440	4,440	0.0%
Department Total	42,231	76,222	53,353	53,353	56,030	5.0%

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 23rd 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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<u>Full Time</u>				
Public Defender	1	1	1	1
Asst. Defender	3	3	3	4
Admin. Asst.	1	1	1	1
	<hr/>	<hr/>	<hr/>	<hr/>
	5	5	5	6
<u>Part Time</u>				
Asst. Defender	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	0	0	0	0
Total	<hr/>	<hr/>	<hr/>	<hr/>
	5	5	5	6

Public Defender

ACCOUNT & DESCRIPTION		ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
PERSONNEL							
0102-019-6101	Public Defender	149,857	149,857	149,857	149,857	147,975	
0102-019-6102	Asst. Public Defender	188,239	194,677	196,487	196,487	238,251	
0102-019-6104	Clerical	36,981	38,246	39,221	39,221	40,201	
	Total Personnel	375,077	382,780	385,565	385,565	426,427	10.6%
CONTRACTUAL							
0102-019-6202	Books/Subscriptions	1,050	1,219	2,000	2,000	2,000	
0102-019-6203	Dues / Memberships	2,818	2,980	2,000	2,000	2,000	
0102-019-6204	Conferences	2,585	1,754	4,000	4,000	4,000	
0102-019-6206	Training		1,821	2,000	2,000	2,000	
0102-019-6215	Contractual Services	22,531	29,609	31,000	31,000	31,000	
0102-019-6239	Transcripts	398	980	2,000	2,000	2,000	
0102-019-6510	Conflict Attorney		-		-		
0102-019-6511	Interpreter Service	1,905	842	1,000	1,000	1,000	
0102-019-6513	PT Investigators	4,666	4,418	5,000	5,000	5,000	
	Total Contractual	35,953	43,623	49,000	49,000	49,000	0.0%
COMMODITIES							
0102-019-6200	Office Supplies	2,498	2,491	2,500	2,500	2,500	
0102-019-6201	Postage	389	377	1,500	1,500	1,500	
	Total Commodities	2,887	2,868	4,000	4,000	4,000	0.0%
OTHER							
0102-019-6512	Subpoena Witness Fees		-	1,000	1,000	1,000	
	Total Other	-	-	1,000	1,000	1,000	0.0%
	Department Total	413,917	429,271	439,565	439,565	480,427	9.3%

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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Full Time				
Director	1	1	1	1
Supervisor	2	2	2	2
Admin. Officer	2	2	2	2
Investigative Officer				1
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	3	3
Total	17	17	18	19

Combined Court Services (Probation)

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
PERSONNEL						
0102-018-6101 Supervisor	63,783	65,690	67,654	67,654	69,344	
0102-018-6102 Probation Officer Supv.	79,704	92,716	98,212	98,212	101,215	
0102-018-6103 Probation Officer	412,079	428,411	461,988	435,000	505,690	
0102-018-6104 Clerical	94,217	99,758	122,621	122,262	138,200	
Total Personnel	649,783	686,575	750,475	723,128	814,449	12.6%
CONTRACTUAL						
0102-018-6202 Books/Subscriptions	80	87	100	95	100	
0102-018-6203 Dues/Memberships						
0102-018-6505 Kane Juvenile Detention	105,500	87,410	120,000	120,000	110,000	
0102-018-6206 Training						
0102-018-6215 Contractual Services	2,394	3,202	4,000	3,600	4,000	
0102-018-6217 Vehicle Expense	4,305	6,450	5,000	5,000	5,000	
0102-018-6506 Juvenile Board & Care	98,832	55,602	115,000	102,000	110,000	
Total Contractual	211,111	152,751	244,100	230,695	229,100	-0.7%
COMMODITIES						
0102-018-6200 Office Supplies	5,789	5,907	6,000	6,000	6,000	
0102-018-6201 Postage	6,605	3,980	5,000	4,500	5,000	
0102-018-6234 Equip Rental Reset Charges						
Total Commodities	12,394	9,887	11,000	10,500	11,000	4.8%
OTHER						
0102-018-6503 Circuit Admin. Expense		-	-	-	-	
0102-018-6504 Medical Expenses		-	1,000	300	1,000	
Total Other	-	-	1,000	300	1,000	233.3%
Department Total	873,288	849,213	1,006,575	964,623	1,055,549	9.4%

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

Legal Status

705 ILCS 105/20 The necessary rooms and office furniture, the proper vaults or other means for the safe keeping of the archives...shall be provided for...by the county boards...and the cost thereof paid out of the county treasury.
705 ILCS 105/27.3 The county board shall provide the compensation of Clerks of the Circuit Court, and the amount necessary for clerk hire, stationery, fuel and other expenses.
705 ILCS 105/27.3b The clerk of the circuit court is authorized to negotiate the assessment of convenience and administrative fees ...with the revenue earned..to be remitted to the county general revenue fund.



Authorized Personnel Summary				
------------------------------	--	--	--	--

Circuit Clerk	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	
	<u>Full Time</u>				
	Circuit Clerk	1	1	1	1
	Accounting Clerk	0	0	1	0
	Clerk Supervisor	0	0	2	2
	Deputy Clerk	15	15	15	15
Fin./Personnel Mgr.	0	0	0.2	0.7	
Total	16	16	19.2	18.7	

Child Support	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	
	<u>Full Time</u>				
	Child Support Clerk	1	1	1.5	2
	Total	1	1	1.5	2

Circuit Clerk Document Storage	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	
	<u>Full Time</u>				
	Clerk Supervisor	2	2	1	1
	Deputy Clerk	2	2	2.5	3
Total	4	4	3.5	4	

Court Automation	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	
	<u>Full Time</u>				
	Chief Deputy Clerk	1	1	1	1
	Quality Control Mgr.	1	1	1	1
Clerk Supervisor	1	1	0	0	
Total	3	3	2	2	

Operation / Administrative	<u>2011</u>	<u>2011</u>	<u>2012</u>	<u>2014</u>
	<u>Full Time</u>			
	Fin./Personnel Mgr.	1	1	0.8
Total	1	1	0.8	0.3

Grand Total	24	24	27	27
--------------------	-----------	-----------	-----------	-----------

Circuit Clerk

Account No.	Description	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% Change In Budget
PERSONNEL							
0102-014-6000	Circuit Clerk	85,321	87,446	87,454	87,454	85,772	
0102-014-6102	Deputy Clerks	379,350	366,485	441,771	441,771	484,614	
0102-014-6107	Overtime	1,586	2,429	4,000	4,000	4,000	
	Total Personnel	466,257	456,360	533,225	533,225	574,386	7.7%
CONTRACTUAL							
0102-014-6203	Dues/Memberships	780	805	800	800	800	
0102-014-6204	Conferences	1,521	2,302	1,900	1,900	1,900	
0102-014-6219	Printing Forms	18,870	21,358	25,000	25,000	25,000	
	Total Contractual	21,171	24,465	27,700	27,700	27,700	0.0%
COMMODITIES							
0102-014-6200	Office Supplies	10,204	6,714	11,000	11,000	11,000	
0102-014-6201	Postage	7,075	7,797	11,000	11,000	11,000	
0102-014-6205	Mileage	287	724	1,200	1,200	1,200	
	Total Commodities	17,566	15,235	23,200	23,200	23,200	0.0%
	Department Total	504,994	496,060	584,125	584,125	625,286	7.0%

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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Full Time				
State's Attorney	1	1	1	1
Assistant State's Attorney	10	10	11	11
V/W Coordinator	1	1	1	1
Office Manager	1	1	1	1
Secretary	5	5	5	5
Victim Witness Advocate	1	1	1	1
Total	19	19	20	20

State's Attorney

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% Change In Budget
PERSONNEL						
0102-020-6000 State's Attorney	166,508	166,508	166,508	166,508	163,306	
0102-020-6101 Asst State's Attorney	653,685	661,348	757,713	749,213	771,868	
0102-020-6104 Clerical	271,995	290,545	297,231	297,231	308,262	
0102-020-6125 Stipends	36,352	34,536	37,000	47,000	40,455	
0102-020-6117 Temporary Help/Intern	12,538	8,646	18,500	9,000	14,500	
Total Personnel	1,141,078	1,161,583	1,276,952	1,268,952	1,298,390	2.3%
CONTRACTUAL						
0102-020-6202 Books/Subscriptions	6,426	5,675	7,000	7,000	5,500	
0102-020-6203 Dues/Memberships	5,028	4,291	6,750	6,750	7,500	
0102-020-6204 Conferences	1,623	1,034	2,000	1,500	2,000	
0102-020-6206 Training	1,241	420	1,750	1,750	1,750	
0102-020-6207 Cell Phones/Pagers	3,000	3,034	3,250	3,250	3,500	
0102-020-6215 Contractual Services	21,337	18,000	18,000	14,000	15,000	
0102-020-6239 Transcripts	12,653	12,755	17,000	15,500	15,000	
0102-020-6522 Appellate Service	15,000	27,000	27,000	27,000	27,000	
Total Contractual	66,308	72,209	82,750	76,750	77,250	0.7%
COMMODITIES						
0102-020-6200 Office Supplies	17,333	12,372	11,000	21,500	13,000	
0102-020-6201 Postage	9,885	10,825	12,000	12,000	12,000	
Total Commodities	27,218	23,197	23,000	33,500	25,000	-25.4%
OTHER						
0102-020-6520 Child Advocacy Board	11,772	12,210	13,000	11,500	10,250	
0102-020-6521 Trials/Hearings	9,372	16,709	13,500	18,500	18,500	
Total Other	21,144	28,919	26,500	30,000	28,750	-4.2%
Department Total	1,255,748	1,285,908	1,409,202	1,409,202	1,429,390	1.4%

Sheriff

Description

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



Legal Status

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

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

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

Authorized Personnel Summary				
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<u>Full Time</u>				
Sheriff	1	1	1	1
Chief Deputy	1	1	1	1
Commander	2	2	2	2
Deputy Commander	0	1	1	1
Sergeant	8	8	8	8
Deputy	45	44	45	45
Business Manager	1	1	1	1
Admin. Asst./HR Manager	1	1	1	1
Records Clerk	6	6	6	6
	65	65	66	66
<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
	2.5	2.5	2.5	2.5
Total	67.5	67.5	68.5	68.5

Sheriff

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
PERSONNEL						
0102-009-6000 Sheriff	106,600	108,732	108,732	108,732	106,641	
0102-009-6102 Chief/Commander	286,449	396,012	399,913	403,813	410,529	
0102-009-6103 Deputies	3,577,798	3,730,982	3,868,008	3,978,008	4,085,665	
0102-009-6104 Clerical	300,434	301,797	325,365	337,365	341,273	
0102-009-6105 Deputies Part Time	-	-	3,500	1,500	3,500	
0102-009-6106 Deputies Overtime	124,163	126,965	110,000	140,050	135,000	
0102-009-6107 Clerical Overtime	186	5	1,000	1,200	1,000	
Total Personnel	4,395,630	4,664,493	4,816,518	4,970,668	5,083,608	2.3%
CONTRACTUAL						
0102-009-6202 Books/Subscriptions	2,825	2,878	3,000	3,000	3,500	
0102-009-6204 Conferences/Dues	5,641	6,087	7,500	6,000	9,000	
0102-009-6206 Training	23,263	40,596	50,000	50,000	60,000	
0102-009-6207 Cellular Phone	9,611	4,165	1,000	1,000	1,000	
0102-009-6215 Contractual Services	33,275	12,135	25,600	22,000	34,400	
0102-009-6216 Equipment Maintenance	13,710	18,678	27,000	27,000	24,000	
0102-009-6217 Vehicle Maintenance	105,753	107,717	110,000	110,000	103,500	
0102-009-6219 Printing	1,516	3,414	3,500	3,500	4,000	
0102-009-6436 Weapons/Ammunition	8,850	5,996	7,000	7,000	25,000	
0102-009-6438 Contract Expenses	-	25,745	21,000	26,000	30,000	
0102-009-6445 Drug Testing	1,350	2,550	2,600	2,600	3,000	
0102-009-6440 Public Safety Dispatch			25,000	69,594	70,000	
Total Contractual	205,794	229,961	283,200	327,694	367,400	12.1%
COMMODITIES						
0102-009-6437 Canine Expenses	2,744	937	2,500	2,500	2,500	
0102-009-6200 Office Supplies	4,331	10,054	16,000	14,500	15,000	
0102-009-6201 Postage	5,184	4,422	6,000	6,000	5,000	
0102-009-6205 Fuel	213,713	202,811	175,000	191,500	190,000	
0102-009-6240 Uniforms	11,949	9,955	16,000	16,000	18,000	
0102-009-6435 Police Supplies	8,032	12,462	17,000	17,000	22,000	
Total Commodities	245,953	240,641	232,500	247,500	252,500	2.0%
OTHER						
0102-009-6442 Major Crimes Taskforce	1,000	1,000	1,000	1,000	1,000	
0102-009-6439 Investigations	2,047	4,650	7,500	7,500	6,500	
0102-009-6441 Special Response Team	2,436	1,658	2,000	2,000	4,000	
Co. Clerk and Recorder				-		
Total Other	5,483	7,308	10,500	10,500	11,500	9.5%
Department Total	4,852,860	5,142,403	5,342,718	5,556,362	5,715,008	2.9%

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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<u>Full Time</u>				
Commander	1	1	1	1
Deputy Commander	0	2	2	2
Sergeant	5	5	5	5
Deputy	47	45	45	45
Food Manager	1	1	1	1
Cook			1	1
	54	54	55	55
<u>Part Time</u>				
Food Service Provider	0.5	0.5	0	0
	0.5	0.5	0	0
Total	54.5	54.5	55	55

Corrections

ACCOUNT & DESCRIPTION		ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
PERSONNEL							
0102-010-6102	Commander/Sergeant	473,140	546,601	670,923	692,823	696,895	
0102-010-6103	Deputies	2,859,079	2,934,518	3,031,559	3,151,559	3,198,543	
0102-010-6106	Deputy Overtime	32,998	23,013	30,000	22,800	30,000	
0102-010-6108	Food Management	79,211	72,107	83,366	83,366	83,519	
	Total Personnel	3,444,428	3,576,239	3,815,848	3,950,548	4,008,957	1.5%
CONTRACTUAL							
0102-010-6206	Training	10,012			-		
0102-010-6215	Contractual Services	80,052	89,587	92,000	92,000	107,300	
0102-010-6216	Equipment Maintenance	3,933			-		
0102-010-6451	Prisoner Transport	4,779	1,000	9,000	3,000	9,000	
0102-010-6453	Courthouse Security	-			-		
0102-010-6455	Medical Expenses	23,669	17,136	43,000	51,000	50,000	
0102-010-6456	Food Service	167,690	139,595	160,000	135,000	162,000	
0102-010-6443	Drug Testing	1,200			-		
	Total Contractual	291,335	247,318	304,000	281,000	328,300	16.8%
COMMODITIES							
0102-010-6200	Office Supplies	7,381			-		
0102-010-6240	Uniforms	6,496			-		
	Total Commodities	13,877	-	-	-	-	
OTHER							
	Circuit Court Judge	-	-	-	-	-	
	Total Other	-	-	-	-	-	
	Department Total	3,749,640	3,823,557	4,119,848	4,231,548	4,337,257	2.5%

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**

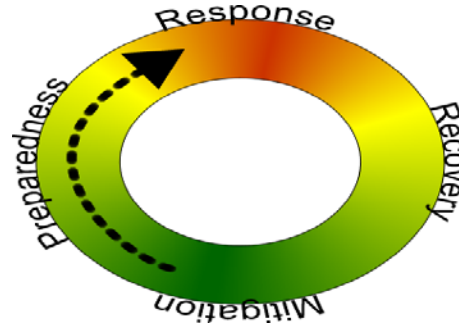
Merit Commission

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
OTHER						
0102-011-6459 Merit Commission	6,216	440	5,000	5,000	1,800	
Total Other	6,216	440	5,000	5,000	1,800	
Department Total	6,216	440	5,000	5,000	1,800	-64.0%

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				
	2011	2012	2013	2014
Part-time				
Director	1	1	1	1
Assistant	1	1	1	1
Total	2	2	2	2

Emergency Management Agency

ACCOUNT & DESCRIPTION		ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
PERSONNEL							
0102-012-6101	Director	6,005	6,350	6,418	6,418	6,481	
0102-012-6104	Clerical	3,393	5,096	5,383	5,383	5,437	
	Total Personnel	9,398	11,446	11,801	11,801	11,918	1.0%
CONTRACTUAL							
0102-012-6203	Dues/Memberships		495	750	180	750	
0102-012-6204	Conferences		749	750	750	750	
0102-012-6206	Training	1,051	1,474	2,500	1,718	2,500	
0102-012-6207	Cellular Telephone	422	607	4,000	3,500	4,000	
0102-012-6217	Vehicle Maintenance		10,661	10,750	15,534	10,750	
0102-012-6219	Printing	40	35	500	-	500	
0102-012-6227	Telephone	3,352	3,703	-	-	-	
0102-012-6461	Radio/Siren Maintenance	1,644	1,953	2,000	2,100	2,000	
	Total Contractual	6,509	19,677	21,250	23,782	21,250	-10.6%
COMMODITIES							
0102-012-6200	Office Supplies	1,619	2,854	2,575	1,300	2,575	
0102-012-6201	Postage		100	100	100	100	
0102-012-6205	Mileage	198	269	1,500	243	1,500	
	Total Commodities	1,817	3,223	4,175	1,643	4,175	154.1%
	Department Total	17,724	34,346	37,226	37,226	37,343	0.3%

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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Full Time				
Coroner	1	1	1	1
Deputy Coroner	1	1	1	1
Total	2	2	2	2

Coroner

ACCOUNT & DESCRIPTION		ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
PERSONNEL							
0102-017-6000	Coroner	54,000	56,244	57,088	57,088	56,830	
0102-017-6102	Deputy Coroner	34,000	35,163	36,138	36,138	37,779	
0102-017-6156	Per Call - Salaries	19,787	15,846	18,000	18,000	20,000	
	Total Personnel	107,787	107,253	111,226	111,226	114,609	3.0%
CONTRACTUAL							
0102-017-6151	Inquest Transcripts		1,200		200		
0102-017-6203	Dues/Memberships	959	819	500	1,000	1,000	
0102-017-6206	Training	7,816	371	700	1,500	4,000	
0102-017-6207	Cellular Phone	5,882	3,767	2,400	3,400	3,500	
0102-017-6217	Vehicle Maintenance	4,225	6,542	6,000	6,000	5,000	
0102-017-6490	Autopsies	18,650	21,375	20,000	26,040	20,000	
0102-017-6491	X-rays		600	1,000	1,000	1,000	
0102-017-6492	Toxicology Testing	4,470	6,469	5,000	7,400	8,000	
0102-017-6497	Histology	-	-	-	300	1,000	
	Total Contractual	42,002	41,143	35,600	46,840	43,500	-7.1%
COMMODITIES							
0102-017-6200	Office Supplies	2,808	1,772	2,000	2,000	2,000	
0102-017-6201	Postage	510	518	600	600	600	
0102-017-6205	Mileage	637	-	400	400	400	
0102-017-6240	Clothing Allowance		1,014	400	610	500	
0102-017-6494	Morgue Supplies	4,145	2,705	3,500	3,500	3,500	
	Total Commodities	8,100	6,009	6,900	7,110	7,000	-1.5%
OTHER							
0102-017-6495	Personal Property Disposal	701	232	500	500	500	
0102-017-6496	Disposition for Indigent Persons				2,000	2,000	
	Total Other	701	232	500	2,500	2,500	0.0%
	Department Total	158,590	154,637	154,226	167,676	167,609	0.0%

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 Treasurers 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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Full Time				
Treasurer	1	1	1	1
Chief Deputy Treasurer			1	1
Tax Collection Manager	1	1	1	1
Accounting Manager	1	1	1	1
Payroll Manager	1	1	1	1
Accounting Assistant	1	1	1	1
Payroll Assistant	1	1	1	1
Total	6	6	7	7

Treasurer

ACCOUNT & DESCRIPTION		ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
PERSONNEL							
0102-025-6000	Treasurer	85,321	87,454	87,454	87,454	85,772	
0102-025-6102	Deputy Treasurers	200,242	193,278	243,729	243,729	271,535	
0102-025-6105	Temporary - Salaries	-			-		
0102-025-6107	Overtime	188	56	250	250	250	
0102-025-6150	Temporary Help	600	200	1,000	1,000	1,000	
	Total Personnel	286,351	280,988	332,433	332,433	358,558	7.9%
CONTRACTUAL							
0102-025-6203	Dues/Memberships	894	1,163	950	950	950	
0102-025-6204	Conferences	450	116	600	600	750	
0102-025-6209	Legal Publications	1,482	1,202	2,500	2,500	2,000	
0102-025-6215	Contractual Services	4,055	4,243	7,000	7,000	7,000	
	Total Contractual	6,881	6,724	11,050	11,050	10,700	-3.2%
COMMODITIES							
0102-025-6200	Supplies	2,707	3,912	5,000	5,000	5,100	
0102-025-6201	Postage	19,976	20,675	22,000	22,000	22,250	
0102-025-6205	Mileage	807	598	750	750	750	
0102-025-6540	Payroll Materials	3,503	2,023	3,000	3,000	3,000	
	Total Commodities	26,993	27,208	30,750	30,750	31,100	1.1%
	Department Total	320,225	314,920	374,233	374,233	400,358	7.0%

Auditing and Accounting

Description

Provides for the audit of all County funds. The auditors for Fiscal Years 2010, 2011 and 2012 have been Mack & Associates, P.C. Their contract has been renewed through Fiscal Year 2013.

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
CONTRACTUAL						
0102-028-6549 Auditing & Accounting	34,975	39,950	44,650	44,650	46,885	
Total Other	34,975	39,950	44,650	44,650	46,885	
Department Total	34,975	39,950	44,650	44,650	46,885	5.0%

Property Tax Services (Contractual Services)

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
CONTRACTUAL						
0102-041-6215 Contractual Services	54,900	71,986	75,000	75,000	75,000	
Total Other	54,900	71,986	75,000	75,000	75,000	
Department Total	54,900	71,986	75,000	75,000	75,000	0.0%

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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<u>Full Time</u>				
Administrator	1	1	1	1
HR Coordinator	1	1	1	1
Admin. Asst.	1	1	1	1
Budget Coord.	1	1	1	1
Econ Dev. Coord./Special Projects	0	0	0.5	0.5
	<hr/> 4	<hr/> 4	<hr/> 4.5	<hr/> 4.5
<u>Part Time</u>				
Intern	0.5	0.5	0	0
	<hr/> 0.5	<hr/> 0.5	<hr/> 0	<hr/> 0
Total	4.5	4.5	4.5	4.5

Administrative Services

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
PERSONNEL						
0102-030-6101 Exempt Positions	183,313	190,592	265,287	265,287	271,444	
0102-030-6102 Other Salaries	83,292	69,648	39,975	39,975	41,382	
0102-030-6107 Overtime	305	-	-	-		
Total Personnel	266,910	260,240	305,262	305,262	312,827	2.5%
CONTRACTUAL						
0102-030-6202 Books/Subscriptions	275	250	250	350	250	
0102-030-6203 Dues/Memberships	1,340	1,377	1,600	1,600	1,500	
0102-030-6204 Conferences	534	605	1,300	1,300	1,300	
0102-030-6206 Training	85	155	500	500	500	
0102-030-6207 Cell Phones	922	961	840	870	840	
0102-030-6215 Contractual Services	29,602	32,978	50,350	50,250	5,350	
0102-030-6230 Labor Negotiations Contracted	27,561	1,766	20,000	20,000	5,000	
0102-030-6561 Advertisements	820	2,097	3,500	500	2,100	
0102-030-6564 Bristol Twp. Compost Fee	988	-	2,100	-	500	
0102-030-6565 Employee Assistance	6,182	6,472	6,400	6,400	6,500	
0102-030-6567 Flu Shots	-	750	1,300	1,300	1,000	
0102-030-6568 Educational Services	2,248	9,903	9,000	13,500	12,000	
0102-030-6570 Mayors & Managers Meeting	311	393	300	385	300	
0102-030-6571 Fiscal Agent Fees	-	-	-	-		
Total Contractual	70,868	57,707	97,440	96,955	37,140	-61.7%
COMMODITIES						
0102-030-6200 Office Supplies	1,372	2,508	1,800	1,800	1,800	
0102-030-6201 Postage	380	399	850	850	800	
0102-030-6205 Mileage	592	679	1,400	1,385	1,400	
0102-030-6237 County Supplies	806	881	700	700	700	
0102-030-6566 Employee Recognition	1,622	3,213	2,000	2,500	2,500	
Total Commodities	4,772	7,680	6,750	7,235	7,200	-0.5%
Department Total	342,550	325,627	409,452	409,452	357,167	-12.8%

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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
PERSONNEL						
0102-001-6101 Director	87,566	90,561	92,561	92,561	94,505	
0102-001-6102 Maintenance	282,468	301,788	301,666	301,666	315,822	
0102-001-6104 Clerical	35,185	36,388	37,363	37,363	39,116	
0102-001-6106 Overtime	5,722	4,813	6,000	6,000	6,540	
Total Personnel	410,941	433,550	437,590	437,590	455,982	4.2%
CONTRACTUAL						
0102-001-6206 Training	-	-	-	-	-	
0102-001-6207 Cellular Phones	4,214	4,782	4,000	7,500	6,000	
0102-001-6215 Contractual Services	478,424	501,856	490,679	500,000	524,900	
0102-001-6216 Equipment Maintenance	81,504	59,319	60,000	68,000	60,000	
0102-001-6217 Vehicle Maintenance	2,282	3,358	2,800	3,900	3,700	
0102-001-6236 Equipment Rental		53		-	200	
0102-001-6351 Electric	542,188	497,541	544,000	510,000	490,000	
0102-001-6352 Natural Gas	172,143	146,512	180,000	160,000	135,000	
0102-001-6353 Water	27,642	28,577	28,000	29,000	28,650	
0102-001-6354 Telephones	95,495	97,036	95,000	85,000	95,750	
0102-001-6355 Waste Pick-up	17,133	16,142	11,000	11,000	11,500	
Total Contractual	1,421,025	1,355,176	1,415,479	1,374,400	1,355,700	-1.4%
COMMODITIES						
0102-001-6200 Office Supplies	36	1,374	200	175	200	
0102-001-6201 Postage	8	73	50	80	90	
0102-001-6205 Mileage	462	534	550	950	675	
0102-001-6237 County Supplies	119,469	109,439	117,000	117,000	120,000	
Total Commodities	119,975	111,420	117,800	118,205	120,965	2.3%
Department Total	1,951,941	1,900,146	1,970,869	1,930,195	1,932,647	0.1%

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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Full Time				
Planning & Zoning Mgr.				1
Senior Planner	1	1	1	0
Assoc. Planner	1	1	0	0
Zoning Coordinator	0	0	0	0
Permit Clerk	1	1	1	1
Secretary	1	1	0	0
Total	5	5	3	3

Planning, Building and Zoning

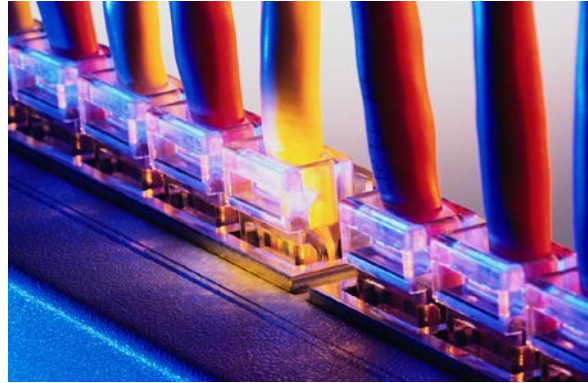
ACCOUNT & DESCRIPTION		ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
PERSONNEL							
0102-002-6102	Planning & Zoining Mgr.	98,905	101,948	64,782	64,782	68,404	
0102-002-6103	Compliance Officers	47,035	48,557	48,575	48,575	50,740	
0102-002-6104	Clerical	69,725	64,818	38,245	38,245	40,363	
0102-002-6106	Overtime	-	-	250	-	250	
0102-002-6115	ZBA Per Diem	1,650	1,950	3,500	2,450	3,500	
0102-002-6151	Reporter	35	-	200	-	-	
	Total Personnel	217,350	217,273	155,552	154,052	163,257	6.0%
CONTRACTUAL							
0102-002-6202	Books/Subscriptions	94	499	500	500	1,000	
0102-002-6203	Dues/Memberships	481	506	700	700	700	
0102-002-6204	Conferences	1,341	1,175	2,000	2,136	1,500	
0102-002-6206	Training	339	-	500	15	500	
0102-002-6207	Cellular Phones	942	946	1,000	1,000	800	
0102-002-6209	Legal Publications	493	1,331	750	900	750	
0102-002-6217	Vehicle Maintenance	9,850	5,058	4,000	4,650	4,000	
0102-002-6238	Microfilming/Reproduction	5,099	5,048	8,000	8,000	5,000	
0102-002-6361	Plumbing Inspections	2,970	3,278	3,500	3,500	7,500	
0102-002-6363	Consultants	58,574	40,318	37,500	20,000	20,000	
0102-002-6365	Contracted Inspections	370	370	2,000	222	500	
0102-002-6367	NPDES Permit Fee	1,083	1,131	1,000	1,000	1,000	
0102-002-6368	NPDES Permit Assist.	1,000	1,000	3,100	1,200	2,500	
0102-002-6370	Recording Fees	-	-	2,500	3,000	2,500	
	Total Contractual	82,636	60,660	67,050	46,823	48,250	3.0%
COMMODITIES							
0102-002-6200	Office Supplies	1,501	973	1,000	1,200	1,000	
0102-002-6201	Postage	618	558	750	750	750	
0102-002-6205	Mileage	180	-	250	100	250	
	Total Commodities	2,299	1,531	2,000	2,050	2,000	-2.4%
CAPITAL							
0102-002-6216	Equipment	130	-	500	350	500	
	Total Capital	130	-	500	350	500	42.9%
OTHER							
0102-002-6380	Regional Planning Comm.	4,441	369	4,000	150	1,500	
0102-002-6381	Zoning Board of Appeals	977	298	950	500	900	
0102-002-6382	Hearing Officer	1,225	1,750	2,620	1,250	1,805	
0102-002-6383	Historic Preservation	-	-	1,200	400	1,200	
0102-002-6384	Ad Hoc Zoning	1,320	-	6,100	285	6,050	
0102-002-6385	Refunds	248	-	-	75	-	
	Total Other	8,211	2,417	14,870	2,660	11,455	330.6%
	Department Total	310,626	281,881	239,972	205,935	225,462	9.5%

Technology

Description

Provide technology solutions and support for all County Offices with the goal to:

- 1 Maintain and improve the reliability of the Kendall County network procedures and technology.
- 2 Update County departments to current technologies and improved software solutions.
- 3 Enhance employee's effectiveness through training on new technology and software.
- 4 Implement projects that increase access to County services and information.
- 5 Develop staff through education and work assignments.
- 6 Design and implement new network structure for Technology data center.



Authorized Personnel Summary				
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Full Time				
Director	1	1	1	0
Network Admin.	1	1	1	1
Lan Support I	1	1	1	1
Lan Support II	1	1	1	1
PC Technician	1	1	1	1
Total	5	5	5	4

Technology

ACCOUNT & DESCRIPTION		ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
PERSONNEL							
0102-033-6101	Director	99,085	102,474	103,449	103,449	-	
0102-033-6102	Network/LAN Support	211,177	218,400	222,300	222,300	228,567	
0102-033-6106	Overtime						
	Total Personnel	310,262	320,874	325,749	325,749	228,567	-29.8%
CONTRACTUAL							
0102-033-6202	Books/Subscriptions		-	100	100	100	
0102-033-6203	Dues/Memberships		-	200	200	200	
0102-033-6204	Conferences		-	1,000	1,000	1,000	
0102-033-6206	Training	200	-	3,000	2,000	3,000	
0102-033-6207	Cell Phones	4,786	3,509	4,200	4,200	4,200	
0102-033-6215	Contractual Services	24,995	27,841	38,120	39,120	33,500	
0102-033-6217	Vehicle Maintenance	781	349	300	300	300	
	Total Contractual	30,762	31,699	46,920	46,920	42,300	-9.8%
COMMODITIES							
0102-033-6200	Office Supplies	1,229	281	1,000	1,000	1,000	
0102-033-6201	Postage	29	33	300	300	300	
0102-033-6205	Mileage	188	298	500	500	500	
		1,446	612	1,800	1,800	1,800	0.0%
CAPITAL							
0102-033-6585	Computer Software	123,235	91,689	98,850	98,850	101,705	
0102-033-6586	Computer Hardware	79,354	85,881	86,100	86,100	104,300	
0102-033-6587	Central Computer Supplies	29,571	38,880	35,000	35,000	35,000	
	Total Commodities	232,160	216,450	219,950	219,950	241,005	9.6%
	Department Total	574,630	569,635	594,419	594,419	513,672	-13.6%

Chief County Assessing Office

Description

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

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



Legal Status

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

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

Authorized Personnel Summary				
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
PERSONNEL						
0102-022-6101 Chief County Assessing Official	69,700	72,084	76,084	76,084	77,860	
0102-022-6102 Clerks	117,700	121,757	119,105	119,105	125,103	
0102-022-6107 Overtime	-	-	2,500	2,500	2,500	
Total Personnel	187,400	193,841	197,689	197,689	205,463	3.9%
CONTRACTUAL						
0102-022-6202 Books/Subscriptions		-	200		-	
0102-022-6203 Dues/Memberships	413	500	400	500	500	
0102-022-6206 Training	2,168	2,339	2,800	3,700	3,000	
0102-022-6209 Publications	45,830	37,892	35,000	35,000	35,000	
0102-022-6215 Contractual Services	4,515	4,525	5,000	4,810	5,000	
0102-022-6219 Printing	11,817	5,801	9,000	6,000	9,000	
Total Contractual	64,743	51,057	52,400	50,010	52,500	5.0%
COMMODITIES						
0102-022-6200 Office Supplies	1,659	2,183	2,500	2,500	2,200	
0102-022-6201 Postage	6,014	15,419	12,000	17,500	14,500	
0102-022-6205 Mileage	341	396	800	535	500	
0102-022-6207 Cellular Phone		-		-		
Total Commodities	8,014	17,998	15,300	20,535	17,200	-16.2%
Department Total	260,157	262,896	265,389	268,234	275,163	2.6%

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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Part Time				
Chair	1	1	1	1
Member	2	2	2	2
Total	3	3	3	3

Board of Review

Account No.	Description	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% Change In Budget
PERSONNEL							
0102-021-6102	Board Members	47,135	48,767	51,747	51,747	55,274	
	Total Personnel	47,135	48,767	51,747	51,747	55,274	6.8%
COMMODITIES							
0102-021-6200	Office Supplies	913	1,506	2,100	2,100	2,000	
0102-021-6201	Postage	4,700	4,958	3,500	5,500	4,000	
0102-021-6205	Mileage	-	2,559	100	100	100	
	Total Commodities	5,613	9,023	5,700	7,700	6,100	-20.8%
CONTRACTUAL							
0102-021-6203	Dues	-	-	100	240	300	
0102-021-6204	Conferences	-	121	1,000	1,000	1,000	
0102-021-6209	Legal Publications	4,570	577	1,000	1,900	2,000	
0102-021-6215	Contractual Services	-	-	10,000	10,000	10,000	
	Total Contractual	4,570	698	12,100	13,140	13,300	1.2%
CAPITAL							
0102-021-6208	Capital Equipment	-	-	5,000	5,000	2,500	
	Total Capital	-	-	5,000	5,000	2,500	-50.0%
	Department Total	57,318	58,488	74,547	77,587	77,174	-0.5%

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
PERSONNEL						
0102-024-6115 Per Diem	255	255	255	85	255	
Total Personnel	255	255	255	85	255	200.0%
CONTRACTUAL						
0102-024-6209 Publications	73	-	75	79	75	
Total Contractual	73	-	75	79	75	-5.1%
COMMODITIES						
0102-024-6205 Mileage	28	30	30	12	30	
Total Commodities	28	30	30	12	30	150.0%
Department Total	356	285	360	176	360	104.5%

Employee Health Insurance

Description:

Kendall County's current health insurance provider is BlueCross BlueShield of Illinois offering an HMO plan and two PPO plans for county employees and their families. Met Life Dental is the Kendall County dental provider.

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
PERSONNEL							
0102-027-6547	Health Insurance Premiums	3,899,805	4,310,026	4,943,786	4,943,786	4,680,373	
0102-027-6548	Employee Reimbursements	325	-	-	-	-	
	Total Personnel	3,900,130	4,310,026	4,943,786	4,943,786	4,680,373	
	Department Total	3,900,130	4,310,026	4,943,786	4,943,786	4,680,373	-5.3%

General Insurance and Bonding

ACCOUNT & DESCRIPTION		ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
OTHER							
0102-031-6575	Bonds and Notaries	5,205	856	1,430	2,500	5,000	
	Total Other	5,205	856	1,430	2,500	5,000	
	Department Total	5,205	856	1,430	2,500	5,000	100.0%

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
OTHER						
0102-026-6546 Contributions/St. Unemp.	32,712	21,143	45,000	45,000	45,000	
Total Other	32,712	21,143	45,000	45,000	45,000	
Department Total	32,712	21,143	45,000	45,000	45,000	0.0%

Postage County Building

Description

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

Legal Status

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

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
COMMODITIES						
0102-029-6550 Pre Paid Postage	30,000	60,000	44,300	44,300	60,000	
0102-029-6232 Postage Supplies	530	1,644	1,800	1,800	2,000	
Total Commodities	30,530	61,644	46,100	46,100	62,000	34.5%
CONTRACTUAL						
0102-029-6234 Equipment Rental/Reset	2,563	2,905	3,500	3,500	3,000	
Total Contractual	2,563	2,905	3,500	3,500	3,000	-14.3%
OTHER						
0102-029-6201 VAC Postage		1,114	1,200	1,200	1,200	
0102-029-6233 Miscellaneous	1,123	-	-	-		
Total Other	1,123	1,114	1,200	1,200	1,200	0.0%
Department Total	34,216	65,663	50,800	50,800	66,200	30.3%

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.



Kendall County Soil & Water Conservation District

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
0102-036-6215 Contractual Services	39,707	32,000	32,000	32,000	32,000	0.0%

Grant Breakdown	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
PERSONNEL						
Education Coordinator	12,448	12,448	13,000	13,000	13,000	
Total Personnel	12,448	12,448	13,000	13,000	13,000	0.0%
CONTRACTUAL						
Workshop	126	126	300	300	300	
Education Newsletter	126	126	200	200	200	
Travel	1,187	1,187	1,350	1,350	1,350	
Copying	437	437	575	575	575	
Total Contractual	1,876	1,876	2,425	2,425	2,425	0.0%
COMMODITIES						
Education Supplies	1,751	1,751	1,850	1,850	1,850	
Soil Stewardship Materials	126	126	200	200	200	
Office Supplies	256	256	325	325	325	
Newsletter Postage						
Total Commodities	2,133	2,133	2,375	2,375	2,375	0.0%
OTHER						
Edu Contest & Awards	253	253	200	200	200	
District Operations	22,997	15,290	14,000	14,000	14,000	
Total Other	23,250	15,543	14,200	14,200	14,200	0.0%
Department Total	39,707	32,000	32,000	32,000	32,000	0.0%

Regional Office of Education



Description

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

Legal Status

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

Kendall County

Newark CHSD 18
Newark CCSD 66
Plano CUSD 88
Lisbon Grade School 90
Yorkville CUSD 115
Oswego CUSD 308
Kendall Co. Special Ed. Coop

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
PERSONNEL							
0102-008-6431	Staff Reimbursement	58,670	60,442	59,477	61,307	59,297	-3.3%
0102-008-6430	Grundy Benefits Reimb.	11,025	11,153	10,980	10,980	10,620	-3.3%
	Total Personnel	69,695	71,595	70,457	72,287	69,917	-3.3%
OTHER							
0102-008-6650	Misc. Grundy Reimb.	16,166	14,167	15,921	15,921	14,693	
	Total Other	16,166	14,167	15,921	15,921	14,693	-7.7%
	Department Total	85,861	85,762	86,378	88,208	84,610	-4.1%

Capital Expenditures

FY13 Capital Expenditures

Facilities Management:

PSC Dishwasher	\$20,000
Roof Preventative Maintenance	25,000
Parking Lot Preventative Maintenance	30,000
PSC Jail Cell Monolithic shower coating replacement	<u>25,000</u>
	\$100,000

Sheriff:

4 replacement police vehicles and equipment changeover @\$27,500	\$110,000
--	-----------

Coroner:

2013 GMC Yukon	\$38,310
----------------	----------

Total FY13 Capital Expenditure

\$248,310

FY14 Capital Expenditures

Facilities Management:

Parking Lot Maintenance	\$30,000
-------------------------	----------

County Clerk:

Chairs	\$5,400
Shelving	<u>10,000</u>
	\$15,400

Sheriff:

4 replacement police vehicles and equipment changeover @\$32,500	\$130,000
--	-----------

Circuit Clerk:

Computer & telephone wiring for 3 new offices.	\$6,000
--	---------

Coroner:

XL Capacity Heavy Duty Washer/Dryer	\$1,500
-------------------------------------	---------

Public Defender:

Standard Office Furniture, Computer, Phone, File	\$10,000
--	----------

Total FY14 Capital Expenditure

\$192,900

Capital Expenditures

Description

Includes all capital expenditures for all General Fund departments.

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
CAPITAL						
0102-100-9101 Facilities Management	15,155		100,000	100,000	30,000	
0102-100-9102 Building & Zoning					15,400	
0102-100-9106 County Clerk					130,000	
0102-100-9109 Sheriff	51,594	26,000	110,000	141,000	6,000	
0102-100-9114 Circuit Court Clerk					1,500	
0102-100-9117 Coroner				38,310		
0102-100-9118 Court Services						
0102-100-9119 Public Defender					10,000	
0102-100-9125 Treasurer						
0102-100-9130 Administrative Services						
0102-100-9133 Technology Services						
Total Capital	66,749	26,000	210,000	279,310	192,900	
Department Total	66,749	26,000	210,000	279,310	192,900	-30.9%

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
OTHER							
0102-037-6999	Contingency	29,664	202,207	556,358	50,000	133,038	166.1%
	Total Other	29,664	202,207	556,358	50,000	133,038	
	Department Total	29,664	202,207	556,358	50,000	133,038	166.1%

General Fund Transfers Out

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
TO DEBT SERVICE:						
0102-038-6310 County Bldg Debt Svs Transfer	11,830	8,355	0	0	140,091	
0102-038-6315 Court Expansion Debt Svs Transfer	200,000	200,000	200,000	200,000	200,000	
Subtotal (Debt Service)	211,830	208,355	200,000	200,000	340,091	70.0%
TO RESERVE FUNDS:						
0102-039-6310 Gen Fund Special Reserve for Tax Appeals	50,000	0	0	0	0	
0102-039-6310 Capital Improvement Fund	150,000	150,000	150,000	150,000	102,000	
Subtotal (Reserve Funds)	200,000	150,000	150,000	150,000	102,000	-32.0%
OTHER TRANSFERS:						
0102-039-6310 To Kendall Area Transit Fund	25,500	25,500	25,500	25,500	25,500	
0102-039-6310 To Economic Development Fund		15,000	24,000	24,000	24,500	
0102-039-6310 To KenCom	1,433,296	1,594,457	0	0	0	
0102-039-6630 To PBC	68,550	418,780	0	0	0	
0102-039-6630 To Special Construction - Public Safety	1,291,100	7,613	0	300,000	0	
0102-039-6630 To Liability Levy Fund	0	0	0	616,640	0	
0102-039-6630 To Sale In Error Fund	0	0	0	47,912	0	
Subtotal (Other Transfers)	2,818,446	2,061,350	49,500	1,014,052	50,000	-95.1%
TOTAL TRANSFERS OUT	3,230,276	2,419,705	399,500	1,364,052	492,091	-63.9%

KenCom Intergovernmental Agreement

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

ACCOUNT & DESCRIPTION		BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
OTHER					
0102-035-6600	Intergovernmental Agreement	1,775,000	1,775,000	1,775,000	
	Total Other	1,775,000	1,775,000	1,775,000	
	Department Total	1,775,000	1,775,000	1,775,000	0.0%

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.

This additional tax may not be imposed on the sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food which has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes, and needles used by diabetics.

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	1,634,717	3,265,173	1,955,548	2,162,181	2,800,000	29.5%
REVENUE						
2001-000-1320 Sales Tax	4,318,302	4,352,258	4,200,000	4,200,000	4,300,000	
2001-000-1135 Interest Income	8,975	6,118	8,000	2,000	6,000	
Total Revenue	4,327,277	4,358,376	4,208,000	4,202,000	4,306,000	2.5%
TRANSFERS OUT						
2002-000-6300 Transfer to General Fund	0	1,643,171	1,500,000	1,500,000	1,350,000	-10.0%
2002-000-6310 Transfer to PS Cap. Projects Fund	300,000	300,000	300,000	300,000	300,000	
2002-000-6875 Transfer to Public Building Commission Lease	1,000,000	1,000,000	0	0	0	
2002-000-6880 Transfer to Jail Add. Debt Srvs. 2002A	396,513	451,825	679,038	679,038	0	
2002-000-6880 Transfer to Jail Add. Debt Srvs. Refunding 2010			300,700	300,700	936,300	
2002-000-6885 Transfer to Courthouse Exp 2007A	319,820	289,820	297,620	297,620	377,400	
2002-000-6886 Transfer to Courthouse Exp Series 2008	281,340	656,465	777,340	777,340	1,052,965	
2002-000-6887 Transfer to Courthouse Exp Series 2009	399,148	399,148	399,148	399,148	399,148	
Total Transfers Out	2,696,821	4,740,429	4,253,846	4,253,846	4,415,813	3.8%
Revenue over/(under) Expenditure & Transfers Out	1,630,456	(382,053)	(45,846)	(51,846)	(109,813)	
Ending Balance	3,265,173	2,883,120	1,909,702	2,110,335	2,690,187	27.5%

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.



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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Full Time				
GIS Coordinator	1	1	1	1
Senior Cadastral/GIS System Spec.	1	1	1	1
GIS Analyst	1	1	1	1
Total	3	3	3	3

GIS Mapping Fund

<u>Staffing</u>		2011	2012	2013	2014		
Full time staff in fund		3	3	3	4		
ACCOUNT & DESCRIPTION		ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance		535,450	591,441	620,000	620,000	828,901	33.7%
REVENUE							
5101-000-1320	GIS Receipts	351,964	410,266	288,000	340,000	288,000	
5101-000-1325	Miscellaneous Revenue		6,967				
5101-000-1530	IDOT GIS Grant						
	Total Revenue	351,964	417,233	288,000	340,000	288,000	-15.3%
PERSONNEL							
5102-000-6101	Salaries	147,117	152,149	155,074	155,074	266,433	
	Total Personnel	147,117	152,149	155,074	155,074	266,433	71.8%
COMMODITIES							
5102-000-6201	Postage	17	2	300	300	300	
5102-000-6537	Plotter supplies			5,000	5,000	5,000	
5102-000-6205	Mileage			1,000	1,000	1,000	
5102-000-6200	Office Supplies	784	485	1,000	1,000	1,000	
	Total Commodities	801	487	7,300	7,300	7,300	0.0%
CONTRACTUAL							
5102-000-6203	Dues and Memberships			1,000	1,000	1,000	
5102-000-6206	Training			3,000	3,000	3,000	
5102-000-6204	Conferences			4,000	4,000	4,000	
5102-000-6650	GIS Expenditures	26,846	87,849	80,900	80,900	76,300	
5102-000-6926	Aerial Reflight	71,869		100,000	100,000	100,000	
	Total Contractual	98,715	87,849	188,900	188,900	184,300	-2.4%
	Total Expenditure	246,633	240,485	351,274	351,274	458,033	30.4%
Revenue over/(under) Expenditure		105,331	176,748	(63,274)	(11,274)	(170,033)	
TRANSFERS OUT							
5102-000-6300	To General Fund	21,285	24,169	25,718	25,718	37,854	47.2%
5102-000-6303	To Capital Improvement Fund					48,000	
5102-000-6305	To IMRF/FICA	28,055	27,460	29,843	29,843	52,071	74.5%
	Total Transfers Out	49,340	51,629	55,561	55,561	137,925	
Ending Balance		591,441	716,560	501,165	553,165	520,943	-5.8%

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

Full time staff in fund

2011	2012	2013	2013	2012
1	1	1	1	1

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	98,273	99,437	119,000	119,000	116,000	-2.5%
REVENUE						
3701-000-1320 GIS Receipts	43,768	51,214	43,000	53,000	52,000	
3701-000-1325 Misc Revenue	0	0	0	0	0	
Total Revenue	43,768	51,214	43,000	53,000	52,000	-1.9%
PERSONNEL						
3702-000-6101 Salaries	42,604	42,861	44,002	44,002	41,408	-5.9%
Total Personnel	42,604	42,861	44,002	44,002	41,408	
OTHER						
3702-000-6650 GIS Expenditure	0	0	0	0	0	
Total Other	0	0	0	0	0	
Total Expenditure	42,604	42,861	44,002	44,002	41,408	-5.9%
Revenue over/(under) Expenditure	1,164	8,353	(1,002)	8,998	10,592	
Ending Balance	99,437	107,790	117,998	127,998	126,592	-1.1%

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.

Personnel Summary

		2011	2012	2013	2014
Administration / Support	Full Time				
	Executive Director	1	1	1	1
	Fiscal Director	1	1	0	0
	Operations Administrator	0	0	1	1
	Environmental Unit Director	0	0	1	1
	Community Health Administrator	0	0	0	0
	Assistant Executive Director	1	1	0	0
	Admin. Asst. / Exec. Secretary	1	1	1	1
	Health Information & Grants Officer	0	0	1	1
	Fiscal Clerk	1	1	1	1
	Receptionist	0	0	2	2
	Data Entry Clerk	0	0	1	1
	Records Specialist	0	0	1	1
	Part Time				
	Fiscal Director Replacement	0.25	0	0	0
PT Evening Records Clerk	0	0	0.5	1	
Subtotal	5.25	5	10.5	11	
Admissions (ASCFE)	Full Time				
	Admissions Unit Director	1	0	0	0
	Case Manager	1	1	0	0
	Admissions/Outreach Counselor	1	1	0	0
	Admissions Coordinator	1	1	0	0
	Part Time				
	Intake Case Manager	0.5	0.7	0	0
Subtotal	4.5	3.7	0	0	
Community Action Services	Full Time				
	Community Service Unit Director	1	1	1	1
	Weatherization Assessor	2	2	2	2
	Outreach Worker	2	3	3	3
	Community Action Secretary	1	1	1	1
	Outreach Worker/Inspector	1	0	0	0
	Clerk	1	1	1	1
	Part Time				
	Community Service Case Manager	1	0	0.7	0.7
	Community Action Admin. Assistant				0.7
Subtotal	9	8	8.7	9.4	
Information Services	Full Time				
	Support Services Director	1	0	0	0
	Records Specialist	1	1	0	0
	Clerk, Data Entry	1	1	0	0
	Receptionist	2	2	0	0
	Part Time				
	PT Evening Records Clerk	0.5	0.5	0	0
PT Receptionist	0.3	0.3	0	0	
Subtotal	5.8	4.8	0	0	

		2011	2012	2013	2014
Mental Health Unit	Full Time				
	Behavioral Health Unit Director	1	1	1	1
	Asst. Director/DASA Coord.	1	1	1	1
	Subs. Abuse Eval Spec.	1	1	1	1
	Counselor	3	3.6	4	4
	Behavioral Health Secretary	1	1	1	1
	Clinical Psychologist Counselor	1	0.4	1	1
	Mental Health Nurse	1	0.4	0	0
	Case Manager	0	0	1	1
	Admissions/Outreach Counselor	0	0	1	1
	Admissions Coordinator	0	0	1	1
	Part Time				
Clinical Psychologist Counselor	0.5	0.4	0.4	0	
Counselor	0.6	0.6	0.6	0	
Subtotal	10.1	9.4	13.0	12.0	
Community Health Services	Full Time				
	Director of Community Health Service	1	1	1	1
	Asst. Director of Community Health	1	1	1	1
	Nurse	3	3.6	3	3
	Nutritionist	1	0	0	0
	WIC Coordinator	1	1	1	1
	Clerk	2	2	2	2
	TPS/WIC Assistant	0	0	1	1
	Part Time				
	TPS/WIC Assistant	1.2	0.5	0	0
	PT Nutritionist	0	0.4	0.4	0.7
	Community Health Educator				0.7
Community Health Advocate				0.7	
Subtotal	10.2	9.5	9.4	11.1	
Environmental Health	Full Time				
	Environmental Unit Director	1	1	1	1
	Asst. Environmental Unit Director	0	0	1	1
	Sanitarian	4	4	3	3
	Environ. Health Secretary	1	1	1	1
	Environmental Inspector	1	1	1	1
	Part Time				
	Sanitarian	0.75	0.75	0	0
Subtotal	7.75	7.75	7	7	
Health Info.	Full Time				
	Health Info and Grants Coordinator	0	1	0	0
	Subtotal	0	1	0	0
FTE		2011	2012	2013	2014
	Full Time	47	45	46	46
	Part Time	5.6	4.15	2.6	4.5
	Total	52.6	49.15	48.6	50.5

Health and Human Services

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	920,262	1,844,791	1,450,727	1,450,727	2,000,000	37.9%
REVENUE						
2101-000-1100 Property Taxes	755,623	757,172	757,000	757,000	757,000	0.0%
2101-000-1135 Interest Income	31	77	65	50	65	
2101-000-1325 Miscellaneous Income	12,162	25,164	10,000	32,000	10,000	
2101-000-1415 Coffee Revenue	775	760	600	750	600	
2101-000-1422 State Grant Health Protection	63,201	62,569	63,201	63,201	60,041	
2101-000-1446 IL Viol. Prot. Grant Fiscal Agent	19,500		0	0	0	
2101-000-1447 Facility Utilization Contract	9,688	12,596	15,720	15,720	16,500	
Total Levy & General Revenues	860,980	858,338	846,586	868,721	844,206	-2.8%
2101-000-1401 Behavioral Health Counsel Fee	118,942	107,599	110,300	95,000	110,300	
2101-000-1414 Behavioral Health Grants	50,992	42,508	97,778	102,000	97,172	
2101-000-1417 Fox Valley United Way	31,322	28,642	27,300	27,300	25,200	
2101-000-1423 We Choose Health Grant	0	0	0	93,500	98,587	
2101-000-1425 Title III NEIAA on Aging	13,198	10,656	7,969	7,969	6,900	
2101-000-1426 DCFS Counseling	5,809	1,545	3,000	4,200	2,850	
Homeless Intervention	0	0	0	0	0	
Total ASCPE & Mental Health	220,263	190,950	246,347	329,969	341,009	3.3%
2101-000-1402 Wells & Septic Inspection Fees	10,100	8,400	6,500	8,200	6,500	
2101-000-1403 Restaurant Inspection Fees	154,675	165,965	147,500	173,000	168,981	
2101-000-1404 Tanning Facility Inspection Fees	1,200	1,200	1,500	1,300	1,050	
2101-000-1405 Kendall Co. Well Permit Fee	9,625	7,825	4,500	8,100	4,500	
2101-000-1406 Solid Waste Fee	2,750	2,005	1,700	1,950	1,700	
2101-000-1407 Groundwater Grant				7,856		
2101-000-1409 West Nile Virus Grant	7,200	16,042	14,400	25,200	27,723	
2101-000-1412 Plat Review Fees	0	0	0	0	0	
2101-000-1428 Non-Community Well Grant	1,088	1,138	1,300	1,400	1,600	
2101-000-1441 Radon Test Kit Fees	6,162	10,678	9,348	9,348	14,000	
Total Environmental Health	192,800	213,253	186,748	236,354	226,054	-4.4%
2101-000-1410 Immunization Clinic	19,170	12,501	15,000	7,800	6,400	
2101-000-1411 Hepatitis B Shots	55,452	39,040	47,000	33,000	33,050	
2101-000-1419 In-Person Counselor Grant	0	0	0	0	39,750	
2101-000-1427 State Grant FCM	96,895	97,887	94,288	94,288	89,574	
2101-000-1429 Public Aid FCM	102,851	180,962	85,000	12,100	159,120	
2101-000-1430 Public Aid Immunizations	23,812	30,498	20,000	33,000	39,900	
2101-000-1431 W.I.C. Grant	156,661	157,939	156,800	156,800	151,316	
2101-000-1432 TB Board Contract	16,480	13,962	15,000	15,000	14,250	
2101-000-1435 Flu Clinic	725	860	0	910	0	
2101-000-1436 State Grant Lead Prevention	812	602	1,000	2,900	3,250	
2101-000-1448 Teen Parent Services	2,300	0	0	0	0	
Total Community Nursing	475,158	534,251	434,088	355,798	536,610	50.8%
2101-000-1413 FCM Homeless Service	3,306	11,476	4,019	15,400	10,710	
2101-000-1433 State Grant CAT Programs	2,506,216	2,391,586	1,296,298	2,387,000	1,614,838	
Total Community Action	2,509,522	2,403,062	1,300,317	2,402,400	1,625,548	-32.3%
2101-000-1400 Women's Health Fair	9,712	0	0	0	0	
2101-000-1424 Tobacco Freedom from Smoking	19,871	41,048	27,475	44,650	31,643	
Total Community Education	29,583	41,048	27,475	44,650	31,643	-29.1%
2101-000-1443 Emergency Response Grants	181,935	131,904	129,624	167,000	120,321	
Total Emergency Response	181,935	131,904	129,624	167,000	120,321	-28.0%
TOTAL REVENUE	4,470,241	4,372,806	3,171,185	4,404,892	3,725,391	-15.4%

Health and Human Services

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
EXPENDITURES						
PERSONNEL						
2102-000-6101 Administration/Support	324,307	342,269	564,318	564,318	570,012	
2102-000-6102 Community Action Services	541,719	549,607	347,467	347,467	390,639	
2102-000-6103 Mental Health Unit	494,199	461,055	665,251	665,251	649,005	
2102-000-6104 Comm Health Services Unit	424,137	441,312	442,047	442,047	534,665	
2102-000-6104 Environmental Health Unit	348,282	295,946	319,532	319,532	342,354	
2102-000-6105 Information Services	136,145	139,260	0	4,039	0	
2102-000-6106 Overtime	186	0	5,000	5,000	2,500	
Total Personnel	2,268,975	2,229,449	2,343,615	2,347,654	2,489,175	6.0%
CONTRACTUAL						
2102-000-6203 Dues/Subscriptions	8,132	13,538	9,600	8,500	11,190	
2102-000-6204 Conferences & Training	23,218	21,127	26,400	19,000	24,450	
2102-000-6215 Contractual Services	142,627	156,638	180,100	180,100	232,836	
2102-000-6217 Vehicle Maintenance	2,210	6,122	5,000	4,000	4,500	
2102-000-6219 Printing & Publications	12,961	9,216	12,400	10,500	14,800	
2102-000-6227 Telephone	8,929	9,994	6,460	6,460	6,525	
2102-000-6561 Personnel Advertising	1,500	3,453	7,500	6,300	11,350	
2102-000-6779 Title III E Caregiver Support	0	0	0	0	0	
2102-000-6781 Direct Client Assistance	1,686,934	1,801,637	979,717	1,550,000	1,369,501	
2102-000-6790 Solid Waste	2,051	1,578	3,000	2,100	0	
Total Contractual	1,888,562	2,023,303	1,230,177	1,786,960	1,675,152	-6.3%
COMMODITIES						
2102-000-6201 Postage	6,351	3,903	9,250	8,000	5,775	
2102-000-6205 Mileage	23,155	20,830	36,000	20,000	34,000	
2102-000-6775 Non-Medical Supplies	24,944	45,526	44,372	35,000	53,027	
2102-000-6776 Medical Supplies	7,760	6,163	11,000	8,500	9,200	
2102-000-6777 Community Education Supplies	10,000	587	2,500	1,500	5,000	
2102-000-6789 Hepatitis B Vaccine	0	38,828	52,000	28,000	41,000	
2102-000-6793 Psychological Testing Material	84	0	2,000	1,500	2,000	
Total Commodities	72,294	115,837	157,122	102,500	150,002	46.3%
CAPITAL						
2102-000-9999 Capital Expenditures	13,031	47,819	39,500	27,000	37,500	
Total Capital	13,031	47,819	39,500	27,000	37,500	38.9%
OTHER						
2102-000-6650 Miscellaneous Expense	6,432	0	0	0	0	
2102-000-6784 Refunds	644	28,483	2,500	7,500	2,950	
2102-000-6786 IL Viol. Prot. Grant Fiscal Agent	19,497	1,542	0	0	0	
2102-000-6787 IPLAN	0	0	0	0	2,000	
2102-000-6788 CARF	0	8,037	0	6,063	5,000	
2102-000-6797 PHAB	0	0	8,000	0	0	
Total Other	26,573	38,062	10,500	13,563	9,950	-26.6%
TOTAL EXPENDITURE	4,269,435	4,454,470	3,780,914	4,277,677	4,361,779	2.0%
Revenue over/(under) Expenditure	200,806	(81,664)	(609,729)	127,215	(636,388)	
TRANSFERS IN						
2101-000-1416 708 Fund Transfer	791,611	804,889	804,000	804,000	804,000	
2101-000-1437 Senior Citizens Fund Transfer	63,903	59,178	59,178	59,178	59,178	
Total Transfers In	855,514	864,067	863,178	863,178	863,178	0.0%

Health and Human Services

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
TRANSFERS OUT						
2102-000-6300 To General Fund					140,000	
2102-000-6780 Administrative Rent	280,426	282,251	327,761	327,761	145,814	
2102-000-6792 Insurance Reimbursement	13,600	13,600	13,600	13,600	13,600	
Total Transfers Out	294,026	295,851	341,361	341,361	299,414	-12.3%
NON-CASH ITEMS						
REVENUE						
2101-000-1449 State Donated Vaccines	165,164	83,424	180,000	180,000	180,000	
2101-000-1439 W.I.C. Supplemental Nutrition	631,528	508,597	575,000	575,000	575,000	
EXPENDITURE						
2102-000-6794 State Donated Vaccines	2,929	192,753	180,000	180,000	180,000	
2102-000-6778 Supplemental Food Coupons	631,528	508,597	575,000	575,000	575,000	
Total Non-Cash Items Surplus/(Deficit)	162,235	(109,329)	0	0	0	
Ending Balance	1,844,791	2,222,014	1,362,815	2,099,759	1,927,376	-8.2%

Community 708 Mental Health Board Fund

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	47	1	1,500	1,500	3,295	119.7%
REVENUE						
0501-000-1100 Current Tax	926,627	928,174	927,889	927,889	927,889	0.0%
0501-000-1135 Interest	24	17				
Total Revenue	926,651	928,191	927,889	927,889	927,889	0.0%
CONTRACTUAL						
<u>Agency Grants</u>						
0502-000-6661 Family Counseling	1,981	500		0	500	
0502-000-6663 AID	24,836	24,500	25,000	25,000	25,000	
0502-000-6664 Open Door	40,684	41,000	42,000	42,000	42,000	
0502-000-6665 Mutual Ground	34,753	34,000	34,889	34,889	37,500	
0502-000-6667 Operating Expense	24	0	0	0	200	
0502-000-6668 Fox Valley Family YMCA	4,975	500	2,500	2,500	0	
0502-000-6669 CASA Kendall County	5,468	9,500	0	0	5,000	
0502-000-6670 Suicide Prevention Services	4,975	500	0	0	0	
0502-000-6672 Aunt Martha's	5,948	3,000	3,000	3,000	0	
0502-000-6673 Senior Services	3,980	2,000	6,000	6,000	5,000	
0502-000-6676 Fox Valley Hospice	2,487	1,000	2,000	2,000	2,000	
0502-000-6678 Education Services Network	0	0	0	0	0	
0502-000-6679 Day One Network	4,975	4,500	5,000	5,000	5,000	
0502-000-6680 NAMI				0		
Total Contractual	135,086	121,000	120,389	120,389	122,200	1.5%
Total Expenditure	135,086	121,000	120,389	120,389	122,200	1.5%
Revenue over/(under) Expenditure	791,565	807,191	807,500	807,500	805,689	
TRANSFERS OUT						
0502-000-6660 Transfer to HHS	791,611	804,889	804,000	804,000	804,000	0.0%
0502-000-6681 Probation Court Services	0	500	2,000	2,000	3,000	
Total Transfers Out	791,611	805,389	806,000	806,000	807,000	
Ending Balance	1	1,803	3,000	3,000	1,984	-33.9%

Social Services for Senior Citizens Fund

Description

Voter referendum approved a property tax rate up to \$0.25 to aid senior independence. Voter referendum also approved a "Property Tax Cap" which caps the overall levy of the County.

Agencies which provide services to the seniors of Kendall County will make requests for funds in April 2013. Funds will be awarded and distributed in July, October and November 2013.

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	26	0	0	331	0	
REVENUE						
0601-000-1100 Current Tax	342,981	344,003	343,678	343,678	343,678	
0601-000-1135 Interest	8	6		0		
Total Revenue	342,989	344,009	343,678	343,678	343,678	0.0%
CONTRACTUAL						
Program Expenses Budgeted Allocations:			259,000	0	259,000	
0602-000-6668 Fox Valley YMCA	1,500	1,000		1,000		
0602-000-6677 Visiting Nurses Association	7,455	8,000		8,000		
0602-000-6686 Prairie State Legal Services	8,480	7,500		6,500		
0602-000-6689 Fox Valley Older Adults	54,512	55,000		54,250		
0602-000-6690 Senior Services Assoc., Inc.	119,310	120,500		119,500		
0602-000-6691 CNN (Community Nutrition Network	8,480	12,000		15,750		
0602-000-6692 Community Meal for Seniors - Plano	14,983	16,000		15,500		
0602-000-6693 Oswego Senior Center	38,938	39,000		38,500		
Total Contractual	253,658	259,000	259,000	259,000	259,000	0.0%
Total Expenditure	253,658	259,000	259,000	259,000	259,000	
Revenue over/(under) Expenditure	89,331	85,009	84,678	84,678	84,678	
TRANSFERS OUT						
0602-000-6310 Transfer to KAT (transit)	25,454	25,500	25,500	25,500	25,500	
0602-000-6660 Transfer to HHS	63,903	59,178	59,178	59,178	59,178	
Total Transfers Out	89,357	84,678	84,678	84,678	84,678	
Ending Balance	0	331	0	331	0	

Extension Education Service Fund

Fund Description

Extension educational programs are offered in four broad areas:

1. 4-H Youth Development
2. Family and Consumer Sciences
3. Community Development
4. Agricultural and Natural Resources

The County Board approves a special levy to help fund the Extension Office's activities.

In 1987, the voters of Kendall County supported a referendum to establish a maximum rate of 2.5%.

The amount to be so appropriated by the County Board may be reduced by the total of any private gifts or grants specifically made to support the county extension programs.

IL Statute: 505 ILCS 45/8

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

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	39	67	0	0	0	
REVENUE						
0801-000-1100 Current Tax	181,781	180,623	180,558	180,558	182,927	
0801-000-1135 Interest	4	4		0		
Total Revenue	181,785	180,627	180,558	180,558	182,927	1.3%
OTHER						
0802-000-6700 Tax Distribution	181,824	180,558	180,558	180,558	182,927	
Total Other	181,824	180,558	180,558	180,558	182,927	
Total Expenditure	181,824	180,558	180,558	180,558	182,927	1.3%
Revenue over/(under) Expenditure	(39)	69	0	0	0	
Ending Balance	0	136	0	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>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Full Time				
Engineer	1	1	1	1
Asst. Engineer	1	1	1	1
Civil Engineer	1	1	1	1
Foreman	1	1	1	1
Maintenance	7	7	7	7
Admin. Asst.	1	1	1	1
Total	12	12	12	12

County Highway Fund

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	65,113	193,746	200,000	200,000	225,000	12.5%
REVENUE						
1201-000-1100 Current Tax	1,462,793	1,485,423	1,475,000	1,475,000	1,475,000	0.0%
1201-000-1325 Miscellaneous Income	45,907	70,773	40,000	40,000	50,000	25.0%
1201-000-1373 Overweight Permits	14,022	7,117	15,000	15,000	15,000	0.0%
1201-000-1371 Federal Salary Reimb.	51,063	51,063	52,000	52,000	52,500	1.0%
1201-000-1374 Twp. Engineering Income	48,918	32,712	40,000	40,000	40,000	0.0%
1201-000-1135 Interest	37	27	100	100	100	0.0%
1201-000-1375 Subdivision Inspection Fees				0		
Total Revenue	1,622,740	1,647,115	1,622,100	1,622,100	1,632,600	0.6%
PERSONNEL						
1202-000-6101 Superintendent	101,174	102,126	103,101	103,101	103,981	0.9%
1202-000-6102 Other	612,082	617,187	616,521	616,521	635,168	3.0%
1202-000-6105 Temporary	30,090	34,677	40,000	40,279	40,000	-0.7%
1202-000-6106 Overtime	47,260	22,756	40,000	45,000	40,000	-11.1%
Total Personnel	790,606	776,746	799,622	804,901	819,149	1.8%
CONTRACTUAL						
1202-000-6203 Dues/Conferences	2,533	5,049	4,000	4,000	5,000	
1202-000-6207 Mobile Telephones	2,308	2,338	2,500	3,100	3,000	
1202-000-6216 Equipment & Maintenance	62,873	82,281	70,000	70,000	70,000	
1202-000-6251 Utilities	210	522	1,000	1,000	1,000	
1202-000-6720 Building & Grounds Maint.	45,716	68,743	50,000	50,000	50,000	
1202-000-6721 Street Lights & Maint.	21,492	17,879	20,000	20,000	25,000	
1202-000-6723 Pavement & Striping	42,727	20,980	35,000	35,000	35,000	
1202-000-6726 Traffic Signal Maintenance	13,381	8,951	20,000	20,000	20,000	
1202-000-6727 Road & Bridge Maintenance	47,402	53,032	50,000	50,000	50,000	
Total Contractual	238,642	259,775	252,500	253,100	259,000	2.3%
COMMODITIES						
1202-000-6200 Office Supplies	2,904	2,102	2,500	2,500	3,000	
1202-000-6201 Postage	1,142	1,248	1,000	1,500	1,500	
1202-000-6205 Mileage	3,730	3,565	5,000	5,000	1,000	
1202-000-6217 Gasoline/Oil	110,490	102,520	110,000	110,000	110,000	
1202-000-6240 Clothing Allowance	1,800	2,100	2,100	2,100	2,500	
1202-000-6722 Highway Maint. Materials	252,624	248,200	300,000	300,000	300,000	
1202-000-6724 Sign Supplies	18,198	18,060	20,000	20,000	30,000	
1202-000-6725 Engineering Supplies	4,816	2,452	5,000	5,000	5,000	
Total Commodities	395,704	380,247	445,600	446,100	453,000	1.5%

County Highway Fund

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
CAPITAL						
1202-000-9999 Capital Equipment	19,155	125,381	100,000	100,000	140,000	
Total Capital Equipment	19,155	125,381	100,000	100,000	140,000	40.0%
Total Expenditure	1,444,107	1,542,149	1,597,722	1,604,101	1,671,149	4.2%
Revenue over/(under) Expenditure	178,633	104,966	24,378	17,999	(38,549)	
TRANSFERS OUT						
1202-000-6312 Transfer to Building Fund	50,000	100,000	100,000	100,000	100,000	
Total Transfers Out	50,000	100,000	100,000	100,000	100,000	
Ending Balance	193,746	198,712	124,378	117,999	86,451	-26.7%

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	1,146,870	1,388,692	1,500,000	1,500,000	1,300,000	-13.3%
REVENUE						
1301-000-1100 Current Tax	592,843	565,246	575,000	575,000	575,000	0.0%
1301-000-1135 Interest Income	15	10	1,000	1,000	0	
1301-000-1380 Township Reimbursement		0	25,000	25,000	0	
1301-000-1325 Federal Reimbursements	504,738	184,269	500,000	100,000	600,000	500.0%
1301-000-1325 Other Income	16,914	0		0		
Total Revenue	1,114,510	749,525	1,101,000	701,000	1,175,000	67.6%
CAPITAL						
1302-000-6735 Construction of Bridges	872,688	393,509	1,250,000	1,000,000	1,600,000	60.0%
1302-000-6736 Twp. Bridge Program	0	25,435	250,000	250,000	0	
Total Capital	872,688	418,944	1,500,000	1,250,000	1,600,000	28.0%
Total Expenditure	872,688	418,944	1,500,000	1,250,000	1,600,000	28.0%
Revenue over/(under) Expenditure	241,822	330,581	(399,000)	(549,000)	(425,000)	
TRANSFERS IN						
1301-000-1383 Transfer from Township Bridge		0	200,000	200,000		
Total Transfers In	0	0	200,000	200,000	0	
Ending Balance	1,388,692	1,719,273	1,301,000	1,151,000	875,000	-24.0%

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	9,715	14,779	19,000	19,000	23,000	21.1%
REVENUE						
1401-000-1100 Current Tax	5,064	4,087	4,000	4,000	5,000	
1401-000-1135 Interest Income				0		
1401-000-1325 Miscellaneous Income	0			0		
Total Revenue	5,064	4,087	4,000	4,000	5,000	25.0%
CAPITAL						
1402-000-6740 Road Construction	0	0	0	0	0	
1402-000-6741 Right of Way Acquisition	0	0	0	0	0	
Total Capital	0	0	0	0	0	
OTHER						
1402-000-6742 Engineering Fees	0	0	0	0	0	
Total Other	0	0	0	0	0	
Total Expenditure	0	0	0	0	0	
Revenue over/(under) Expenditure	5,064	4,087	4,000	4,000	5,000	25.0%
Ending Balance	14,779	18,866	23,000	23,000	28,000	21.7%

IMRF and Social Security Fund

Fund Description

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

IL Statute: 40 ILCS 5/7-102

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

IL Statute: 40 ILCS 5/7-107

...having power... authorize expenditures for, payment of earnings to employees from any fund... derived from taxes, assessments, fees or other revenues...

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	1,006,178	964,995	950,000	1,074,888	900,000	-16.3%
REVENUE						
0901-000-1100 IMRF Current Tax	2,151,590	2,255,842	2,370,000	2,370,000	2,800,000	18.1%
0901-000-1110 Personal Property Repl. Tax	166,247	166,790	130,000	185,000	150,000	
0901-000-1135 Interest Income	87	65	50	50	50	
0901-000-1345 Forest Preserve IMRF & SS	88,370	86,597	89,138	89,138	92,500	
0901-000-1360 Soc. Sec. Current Tax	1,288,608	1,291,148	1,340,000	1,340,000	1,360,000	1.5%
0901-000-1361 Employee Contributions	2,052,877	2,088,427	2,401,902	2,425,000	2,702,000	
0901-000-1344 Soc. Sec. Refund		3,735		250		
0901-000-1349 IGA KenCom IMRF& SS	220,950	230,888	265,028	125,000	245,000	96.0%
Total Revenue	5,968,729	6,123,492	6,596,118	6,534,438	7,349,550	12.5%
PERSONNEL						
0902-000-6705 Remitted to IMRF	3,485,549	3,655,206	4,353,066	4,100,000	4,485,000	
0902-000-6706 Remitted to Social Security	2,379,518	2,410,923	2,720,000	2,720,000	3,000,000	
0902-000-6707 Other						
Total Personnel	5,865,067	6,066,129	7,073,066	6,820,000	7,485,000	
Total Expenditure	5,865,067	6,066,129	7,073,066	6,820,000	7,485,000	9.8%
Revenue over/(under) Expenditure	103,662	57,363	(476,948)	(285,562)	(135,450)	
TRANSFERS IN						
0901-000-1346 Transfer from Animal Control	17,474	22,347	25,808	25,500	26,809	5.1%
0901-000-1347 Transfer from Veteran's Asst.	30,576	12,305	13,406	13,406	13,674	2.0%
0901-000-1348 Transfer from GIS Mapping	28,055	27,460	29,843	28,800	52,071	80.8%
Total Transfers In	76,105	62,112	69,057	67,706	92,554	
TRANSFERS OUT						
0902-000-6306 Transfer to KenCom Fund	220,950			0		
Total Transfers Out	220,950	0	0	0	0	
Ending Balance	964,995	1,084,470	542,109	857,032	857,104	0.0%

Liability Insurance Fund

Fund Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	186,055	175,438	176,703	77,072	411,905	434.4%
REVENUE						
1001-000-1100 Current Tax	736,623	774,892	806,118	806,118	708,360	-12.1%
1001-000-1135 Interest	18	14		0	14	
1001-000-1325 Other Revenue	51,284	11,376		123,020	80,000	
1001-000-1345 Forest Preserve Liability	51,000	51,780	59,300	59,300	121,312	104.6%
1001-000-1349 IGA KenCom Liability	8,936	8,936	12,569	12,569	17,983	43.1%
Total Revenue	847,861	846,998	877,987	1,001,007	927,669	-7.3%
CONTRACTUAL						
1002-000-6650 Other Exp. & Deductibles	52,350	109,971	65,000	70,000	80,000	
1002-000-6710 Premiums	689,397	702,598	806,000	806,000	850,000	5.5%
Total Contractual	741,747	812,569	871,000	876,000	930,000	6.2%
Total Expenditure	741,747	812,569	871,000	876,000	930,000	
Revenue over/(under) Expenditure	106,114	34,429	6,987	125,007	(2,331)	
TRANSFERS IN						
1001-000-1300 Transfer from General Fund				616,640		
1001-000-1340 Transfer from HHS (Reimb.)	13,600	13,600	13,600	13,600	13,600	
1001-000-1352 Transfer from VAC	3,605	3,605	3,690	3,690	5,063	
1001-000-1354 Transfer from Kendall Area Transit				896	2,000	
Total Transfers In	17,205	17,205	17,290	634,826	20,663	
TRANSFERS OUT						
1002-000-6304 Transfer to Liability Insurance Program	125,000	150,000	100,000	425,000	200,000	
1002-000-6306 Transfer to KenCom	8,936			0		
Total Transfers Out	133,936	150,000	100,000	425,000	200,000	
Ending Balance	175,438	77,072	100,980	411,905	230,237	-44.1%

Tuberculosis Fund

Fund Description

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

IL Statute: 70 ILCS 920/5

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

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	(4,438)	2,060	0	0	0	
REVENUE						
0701-000-1100 Current Tax	25,017	15,196	15,000	15,000	15,000	0.0%
Interest Income	1					
Total Revenue	25,018	15,196	15,000	15,000	15,000	0.0%
CONTRACTUAL						
0702-000-6695 Services	18,100	14,152	15,000	15,000	15,000	
0702-000-6696 Secretarial Services	420	420	0	0	0	
Total Contractual	18,520	14,572	15,000	15,000	15,000	0.0%
Total Expenditure	18,520	14,572	15,000	15,000	15,000	0.0%
Revenue over/(under) Expenditure	6,498	624	0	0	0	
Ending Balance	2,060	2,684	0	0	0	

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% Change In Budget
Beginning Balance		864	34	50	50		-100.0%
REVENUE							
1101-000-1100	Property Taxes	1,741,156	1,448,532	180,000	180,000		
1101-000-1135	Interest Income	164	117			0	
	Total Revenue	1,741,320	1,448,649	180,000	180,000	0	-100.0%
OTHER							
1102-000-6650	Other Expenses				0		
1102-000-6715	Lease of Building	2,744,000	2,867,000	180,000	180,000	183,000	
	Total Other	2,744,000	2,867,000	180,000	180,000	183,000	
	Total Expenditure	2,744,000	2,867,000	180,000	180,000	183,000	1.7%
	Revenue over/(under) Expenditure	(1,002,680)	(1,418,351)	0	0	(183,000)	
TRANSFERS IN							
1101-000-1305	Transfer from County Special Reserve Fund					183,000	
1101-000-1320	Transfer from General Fund	68,550	420,630	0	0	0	
1101-000-1310	Transfer from Operating	1,000,000	1,000,000	0	0	0	
	Total Transfers In	1,068,550	1,420,630	0	0	183,000	
TRANSFERS OUT							
	Transfers to Operating	66,700	1,850		0		
	Total Transfers Out	66,700	1,850	0	0	0	
	Ending Balance	34	463	50	50	0	-100.0%

Veterans Assistance Commission Fund

Fund Description

VAC's are the only legally authorized veterans assistance agencies as specified in Illinois Compiled Statutes, Chapter 330, Sections 45.01/0 to 45/11. These offices are staffed with veteran service officers that have been trained and accredited by the US Department of Veterans Affairs. Our pro-bono services are provided to veterans, widows of veterans, and certain dependents of veterans. These benefits fall into three categories; County, Federal, and State. In order to receive the County benefits the veterans most recent discharge must be "honorable" except for the indigent burial.

IL Statute: 330 ILCS 45/01-11

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	102,445	95,196	107,912	107,912	125,000	15.8%
REVENUE						
8901-000-1100 Tax Levy Revenue	370,529	383,081	389,837	389,837	395,723	
8901-000-1135 Interest Income	10	7				
8901-000-1320 Other Revenue - Reimbursement						
Total Revenue	370,539	383,088	389,837	389,837	395,723	1.5%
PERSONNEL						
8902-000-6101 Superintendent	46,242	49,017	49,997	49,997	51,016	
8902-000-6102 Office Administrator	36,524	38,715	40,186	40,186	41,909	
8902-000-6103 Salaries - Assistant	37,822	40,091	40,893	40,893	41,909	
8902-000-6105 Salaries - Drivers & PT	39,748	33,023	35,840	38,840	37,000	
Total Personnel	160,336	160,846	166,916	169,916	171,834	1.1%
CONTRACTUAL						
8902-000-6203 Report Fees/Membership	350	440	600	600	600	
8902-000-6204 Local/Twp/Co/State Training	685	1,210	1,200	1,200	1,200	
8902-000-6205 Mileage/Transportation	1,233	314	1,200	1,200	1,200	
8902-000-6206 Fed Certification & Continuing Ed.	1,190	1,210	1,500	1,000	1,500	
8902-000-6215 Professional Services	1,921	1,155	3,000	2,000	3,000	
8902-000-6216 Equipment Maintenance	3,008	3,548	4,000	4,000	4,000	
8902-000-6217 VAC Vehicle Fuel	8,091	8,895	11,000	11,000	10,000	
8902-000-6970 Advertising	438	50	800	800	800	
8902-000-6974 VAC Vehicle I-Pass	400	480	800	800	800	
8902-000-6975 VAC Vehicle Maintenance	5,606	6,097	7,000	8,000	5,000	
8902-000-6983 Lodging & Meal Allowance	4,371	4,017	6,000	3,000	6,000	
8902-000-6984 Travel	2,841	2,337	3,000	1,000	3,000	
Total Contractual	30,134	29,753	40,100	34,600	37,100	7.2%
COMMODITIES						
8902-000-6200 Office Supplies	2,130	2,406	2,500	2,500	2,500	
Total Commodities	2,130	2,406	2,500	2,500	2,500	0.0%
CAPITAL						
8902-000-6231 Computers/Peripherals	-1,436	2,392	1,800	1,800	2,000	
8902-000-6977 Equipment & Furniture	29	67	500	500	750	
8902-000-6978 VAC Vehicle Purchases					0	
Total Capital	-1,407	2,459	2,300	2,300	2,750	19.6%
OTHER						
8902-000-6595 Shelter Assistance	91,608	84,687	82,000	82,000	82,000	0.0%
8902-000-6596 Utility Assistance	22,762	20,710	27,000	27,000	26,000	-3.7%
8902-000-6597 Food Assistance	15,000	10,000	20,000	20,000	20,000	0.0%
8902-000-6598 Veterans/Widow Emerg. Assistance			1,000	1,000	2,000	
Total Other	129,370	115,397	130,000	130,000	130,000	0.0%
Total Expenditures	320,563	310,861	341,816	339,316	344,184	1.4%
Revenues over (Expenses)	49,976	72,227	48,021	50,521	51,539	

Veterans Assistance Commission Fund

Fund Description

VAC's are the only legally authorized veterans assistance agencies as specified in Illinois Compiled Statutes, Chapter 330, Sections 45.01/0 to 45/11. These offices are staffed with veteran service officers that have been trained and accredited by the US Department of Veterans Affairs. Our pro-bono services are provided to veterans, widows of veterans, and certain dependents of veterans. These benefits fall into three categories; County, Federal, and State. In order to receive the County benefits the veterans most recent discharge must be "honorable" except for the indigent burial.

IL Statute: 330 ILCS 45/01-11

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
TRANSFERS OUT						
8902-000-6973 VAC Vehicle Insurance Premium	571		580	580	1,033	78.1%
8902-000-6979 To General Fund: Bonding Superintendent	0	0	250	250	250	0.0%
8902-000-6985 To FICA	12,265	12,305	13,406	13,406	13,674	2.0%
8902-000-6986 To Dental/Medical Insurance	23,044	24,897	27,675	27,675	30,000	8.4%
8902-000-6987 To IMRF	18,311	0	0	0	0	
8902-000-6988 To Unemployment Insurance	0	0	3,000	3,000	3,000	0.0%
8902-000-6989 To Workers Comp./Liability Ins.	3,034	3,605	3,110	5,610	4,030	-28.2%
Total Transfers Out	57,225	40,807	48,021	50,521	51,987	2.9%
Ending Balance	95,196	126,616	107,912	107,912	124,552	15.4%

Economic Development Fund

Fund Description

This fund is used for activities related to economic development within the County including expanding, retaining, and attracting new businesses and industries.

Authorized Full Time Staff (annual):	2011	2012	2013 0.5	AMENDED BUDGET 2013 0.5	2014 0.5	
ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	9,354	4,818	14,000	12,979	7,524	-42%
REVENUE						
0201-000-1499 Fundraising Event Revenue					3,000	
0201-000-1350 Revenue				2,500	50	
Total Revenue				2,500	3,050	
PERSONNEL						
0202-000-6102 Other Salaries			22,780	22,780	23,012	
Total Personnel			22,780	22,780	23,012	
CONTRACTUAL						
0202-000-6203 Dues/Memberships	3,500	3,927	3,475	2,975	4,695	
0202-000-6204 Conferences/Training	16	1,718	2,000	1,900	500	
0202-000-6215 Consulting Fees		45				
0202-000-6219 Printing/Publications/Brochures/Subscriptions			1,500	50	500	
0202-000-6561 Advertising/Publicity/Marketing/Trade Sho	783	522	3,500	4,300	2,000	
0202-000-6562 Travel			2,000	300	750	
0202-000-6499 Fundraising Event Expenditure					2,000	
Total Contractual	4,299	6,212	12,475	9,525	10,445	10%
COMMODITIES						
0202-000-6200 Office Supplies		166	750	150	200	
0202-000-6201 Postage			500	100	200	
0202-000-6205 Mileage	237	461	1,000	400	750	
Total Commodities	237	627	2,250	650	1,150	
Total Expenditure	4,536	6,839	37,505	32,955	34,607	5%
Revenue over/(under) Expenditure	(4,536)	(6,839)	(37,505)	(30,455)	(31,557)	
TRANSFERS IN						
0201-000-1300 Transfer from General Fund		15,000	24,000	24,000	24,500	
0201-000-1351 REDC Transfer			1,000	1,000	1,500	
Total Transfers In		15,000	25,000	25,000	26,000	
Ending Balance	4,818	12,979	1,495	7,524	1,967	-74%

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	2,731,379	2,747,564	1,930,570	1,930,570	1,962,433	101.7%
REVENUE						
0301-000-1135 Interest Income	6,486	4,390	2,897	2,897	2,715	
0301-000-1355 EDC Surplus				7,500		
0301-000-1357 WB Holdings	6,063					
0301-000-1359 The Custard Cup	3,402	10,755	12,800	12,800	12,800	
0301-000-1360 Can Man	234	484	4,302	4,302	4,320	
Total Revenue	16,185	15,629	19,999	27,499	19,835	72.1%
OTHER						
0302-000-6640 Approved Program Loans			250,000	250,000	250,000	
0302-000-6645 Uncollectible Loan Expense		750,000				
Total Other	0	750,000	250,000	250,000	250,000	
Total Expenditure	0	750,000	250,000	250,000	250,000	100.0%
Revenue over/(under) Expenditure	16,185	(734,371)	(230,001)	(222,501)	(230,165)	
TRANSFERS OUT						
0302-000-6310 EDC Fund Transfer			1,000	1,000	1,500	
0302-000-6643 General Fund Transfer						
Total Transfers Out	0	0	1,000	1,000	1,500	
Ending Balance	2,747,564	2,013,193	1,699,569	1,707,069	1,730,768	101.4%

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.

This additional tax may not be imposed on the sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food which has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs, medical appliances and insulin, urine testing materials, syringes, and needles used by diabetics.

ACCOUNT & DESCRIPTION		ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance		3,184,268	5,683,233	5,000,000	5,000,000	5,800,000	16.0%
REVENUE							
1901-000-1135	Interest Income	4,073	5,153	10,000	10,000	5,000	
1901-000-1320	Transportation Sales Tax	4,318,302	4,352,258	4,200,000	4,200,000	4,300,000	
1901-000-1325	Other Income	10,000	20,045	80,000	80,000	80,000	
	Total Revenue	4,332,375	4,377,456	4,290,000	4,290,000	4,385,000	2.2%
CAPITAL							
1902-000-6740	Road and Bridge Construction	519,011	1,418,458	4,050,000	3,000,000	5,000,000	
1902-000-6741	Land Acquisition	930,388	1,327,524	1,000,000	500,000	500,000	0.0%
	Total Capital	1,449,399	2,745,982	5,050,000	3,500,000	5,500,000	57.1%
OTHER							
1902-000-6742	Engineering Fees	384,011	420,489	250,000	300,000	500,000	
	Total Other	384,011	420,489	250,000	300,000	500,000	66.7%
	Total Expenditure	1,833,410	3,166,471	5,300,000	3,800,000	6,000,000	57.9%
Revenue over/(under) Expenditure		2,498,965	1,210,985	(1,010,000)	490,000	(1,615,000)	
TRANSFERS IN							
1901-000-1305	Transfer from Highway Restricted Program		38,018		267,101	5,000	
	Total Transfers In	0	38,018	0	267,101	5,000	
TRANSFERS OUT							
1902-000-6313	Transfer to Transportation Alt. Prog.			50,000	50,000	50,000	
	Total Transfers Out	0	0	50,000	50,000	50,000	
Ending Balance		5,683,233	6,932,236	3,940,000	5,707,101	4,140,000	-27.5%

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	1,471,779	1,957,080	750,000	750,000	900,000	20.0%
REVENUE						
1501-000-1135 Interest Income	1,394	2,104	1,000	1,000	2,000	
1501-000-1386 County Consolidated Program	186,761	186,761	186,761	186,761	186,761	
1501-000-1387 Allotments	2,125,188	2,035,685	1,750,000	1,750,000	1,650,000	-5.7%
1501-000-1388 State Capital Bill			303,000	303,000	303,459	
Total Revenue	2,313,343	2,224,550	2,240,761	2,240,761	2,142,220	-4.4%
CAPITAL						
1502-000-6761 Road Construction & Maint.	1,828,042	3,161,031	2,000,000	2,100,000	2,000,000	
Total Capital	1,828,042	3,161,031	2,000,000	2,100,000	2,000,000	-4.8%
Total Expenditure	1,828,042	3,161,031	2,000,000	2,100,000	2,000,000	
Revenue over/(under) Expenditure	485,301	(936,481)	240,761	140,761	142,220	
Ending Balance	1,957,080	1,020,599	990,761	890,761	1,042,220	17.0%

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	21	21	21	21	0	-100.0%
REVENUE						
1701-000-1320 Receipts	0	0	200,000	200,000	0	
1701-000-1135 Interest Earned				35		
Total Revenue	0	0	200,000	200,035	0	
EXPENDITURES						
1702-000-6650 Miscellaneous Expenditures	0		0	0	0	
Total Expenditure	0	0	0	0	0	
Revenue over/(under) Expenditure	0	0	200,000	200,035	0	
TRANSFERS OUT						
1702-000-6701 Transfer to County Bridge	0	0	200,000	200,000		
Total Transfers Out	0	0	200,000	200,000	0	
Ending Balance	21	21	21	56	0	-100.0%

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 the benefit of the new development.

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014
Beginning Balance	340,987	344,987	312,000	312,000	312,000
REVENUE					
1801-000-1320 Revenues	4,000	7,000	5,000	5,000	5,000
Total Revenue	4,000	7,000	5,000	5,000	5,000
CONTRACTUAL					
1802-000-6650 Expenditures	0	0	5,000	5,000	
Total Expenditure	0	0	5,000	5,000	0
Revenue over/(under) Expenditure	4,000	7,000	0	0	5,000
TRANSFERS OUT					
1802-000-6650 Transfer to Trans. Sales Tax Fund		38,018		0	5,000
Total Transfers Out	0	38,018	0	0	5,000
Ending Balance	344,987	313,969	312,000	312,000	312,000

Salt Storage Building Maintenance Fund

Fund Description

This fund was established in FY12. This fund captures the billing and collection of funds from multiple agencies around the county for future maintenance of the Community Salt Storage Facility.

ACCOUNT & DESCRIPTION		ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance		0	2,500	2,500	5,250	
REVENUE						
2201-000-1320	Revenue	2,500	2,750	2,750	2,750	0.0%
	Total Revenue	2,500	2,750	2,750	2,750	
EXPENDITURE						
2202-000-6650	Building Maintenance	0	0	0	0	
	Total Expenditure	0	0	0	0	
	Total Expenditure	0	0	0	0	
Revenue over/(under) Expenditure		2,500	2,750	2,750	2,750	
Ending Balance		2,500	5,250	5,250	8,000	52.4%

Transportation Alternatives Program Fund

Fund Description

New Fund Established in 2013.

The Kendall County Board has established the Kendall County Transportation Alternatives Program (KC-TAP) to help municipalities, forest preserves and park districts construct linear paths and sidewalks along State and County Highways in Kendall County. Applications from municipalities, forest preserves and park districts will be accepted and evaluated. Funds will be spent on the construction of the multi-use paths and sidewalks.

ACCOUNT & DESCRIPTION	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	0	0	25,000	
REVENUE				
1911-000-1320 Other Revenues	0	0	0	
Total Revenue	0	0	0	
EXPENDITURES				
1912-000-6750 Path/Sidewalk Construction	50,000	50,000	75,000	50.0%
1912-000-6751 City of Yorkville				
1912-000-6752 Oswegoland Park District				
1912-000-6753 Village of Lisbon				
1912-000-6754 Village of Oswego				
Total Expenditure	50,000	50,000	75,000	
Revenue over/(under) Expenditure	(50,000)	(50,000)	(75,000)	
TRANSFERS IN				
1911-000-1305 Transfer from Transportation Sales Tax Fund	50,000	50,000	50,000	
Total Transfers In	50,000	50,000	50,000	
Ending Balance	0	0	0	

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):

2011 **2012** **2013** **2013** **2014**
1 **2** **2** **2** **2**

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	2,378	29,176	25,000	53,431	36,578	-32%
REVENUE						
3501-000-1320 Rabies Tags Sold	147,220	176,656	165,000	165,000	167,000	
3501-000-1325 Fines & Fees	26,786	35,489	32,000	35,500	40,000	
3501-000-1335 Donations	5,952	4,615	7,000	7,000	9,000	
3501-000-1340 Misc. Revenue		5,047		633		
3501-000-1336 Intact Registration Fee > \$10			10,000	8,000	8,000	
Total Revenue	179,958	221,807	214,000	216,133	224,000	4%
PERSONNEL						
3502-000-6101 Warden	31,164	40,000	44,000	44,000	45,625	
3502-000-6102 Office Mgr/ AC officer	6,346	33,000	35,500	35,500	36,514	
3502-000-6103 Other	49,318	44,455	49,400	52,374	56,056	
3502-000-6104 Administrator	4,800	4,800	5,800	5,800	6,000	
Total Personnel	91,628	122,255	134,700	137,674	144,195	5%
CONTRACTUAL						
3502-000-6206 Training & Conferences	1,124	1,710	4,000	2,000	2,500	
3502-000-6207 Cellular Phones	903	743	750	300	300	
3502-000-6217 Vehicle Expense/Gas	1,547	2,200	3,500	2,800	2,500	
3502-000-6219 Printing/Publications						
3502-000-6894 Volunteers/Public Relations	184	102	600	600	1,000	
3502-000-6895 Neuter/Spay Fees		40				
3502-000-6897 Transportation/Board & Care	12,654	13,070	16,000	18,000	14,000	
3502-000-6900 Observation/Disposal	400	400	1,000	200	500	
Total Contractual	16,812	18,265	25,850	23,900	20,800	-13%

Animal Control Fund

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% Change In Budget
COMMODITIES						
3502-000-6200 Supplies	1,659	2,161	2,500	2,000	2,000	
3502-000-6201 Postage	900	1,226	1,100	1,100	1,200	
3502-000-6369 Uniforms			500	550	550	
3502-000-6896 Rabies Tags	2,740	2,902	3,000	2,412	3,000	
3502-000-6901 Microchips	1,737	1,785	2,000	1,905	2,500	
Total Commodities	7,036	8,074	9,100	7,967	9,250	16%
CAPITAL						
3502-000-6216 Equipment	2,441	3,514	5,000	5,000	5,000	
3502-000-6898 Kennel Expenditures						
3502-000-9999 Capital Expenditures		970	5,000	5,000	3,000	
Total Capital	2,441	4,484	10,000	10,000	8,000	-20%
OTHER						
3502-000-6893 Killed/Injured Animal Reimb.						
Total Other						
Total Expenditure	117,917	153,078	179,650	179,541	182,245	2%
Revenue over/(under) Expenditure	62,041	68,729	34,350	36,592	41,755	
TRANSFERS OUT						
3502-000-6300 Transfer to General Fund		16,691	17,637	17,637	16,680	-5%
3502-000-6305 Transfer to IMRF/SS	17,474	22,347	25,808	25,808	26,809	4%
3502-000-6310 Transfer to AC Cap. Imp. Fund	17,769	9,959	10,000	10,000	10,000	
Total Transfers Out	35,243	48,997	53,445	53,445	53,489	
Ending Balance	29,176	48,908	5,905	36,578	24,844	-32%

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	29,314	46,246	61,500	61,500	60,000	-2.4%
REVENUE						
8701-000-1320 Fees Collected: Intact Registration	23,424	18,470	20,000	20,000	10,000	
Total Revenue	23,424	18,470	20,000	20,000	10,000	-50.0%
CONTRACTUAL						
8702-000-6650 Spay/Neuter Adopted Dogs/Cats	6,492	4,357	10,000	10,000	5,000	
8702-000-6895 Spay/Neuter Targeted Dogs/Cats			10,000	10,000	10,000	
Total Expenditure	6,492	4,357	20,000	20,000	15,000	-25.0%
Revenue over/(under) Expenditure	16,932	14,113	0	0	(5,000)	
Ending Balance	46,246	60,359	61,500	61,500	55,000	-10.6%

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% Change In Budget
Beginning Balance		4,750	850	0	0	0	
REVENUE							
8601-000-1320	Fees Collected: Running at Large Fee	850	2,940	3,400	3,400	3,500	
8601-000-1325	Dangerous Dog Fee				0		
8601-000-1330	Vicious Dog Fee				0		
	Total Revenue	850	2,940	3,400	3,400	3,500	2.9%
EXPENDITURE							
8602-000-6650	Remittance to State	4,750	3,530	3,400	3,400	3,500	
	Total Expenditure	4,750	3,530	3,400	3,400	3,500	2.9%
Revenue over/(under) Expenditure		(3,900)	(590)	0	0	0	
Ending Balance		850	260	0	0	0	

Animal Medical Care Fund

Fund Description

This fund was established in 2013. A donor left \$25,000 in her will to Kendall County Animal Control to be used for the care of the animals. This fund will be used for the medical needs for the animals under the care of Kendall County Animal Control. This includes surgeries and other medical procedures that are above and beyond the spay/neuter and vaccinations budgeted in the Animal Control Fund and the Pet Population Fund.

Account No.	Description	BUDGET 2014
Beginning Balance		25,000
REVENUE		
3411-000-1335	Donations and Receipts	3,000
	Total Revenue	3,000
EXPENDITURE		
3412-000-6902	Animal Medical Care Expenses	3,000
	Total Expenditure	3,000
Revenue over/(under) Expenditure		0
Ending Balance		25,000

Recorder Document Storage Fund

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	581,815	607,489	617,000	617,000	531,792	-13.8%
REVENUE						
3801-000-1320 Doc Storage Fund	207,764	243,075	282,733	282,733	247,000	
Total Revenue	207,764	243,075	282,733	282,733	247,000	-12.6%
PERSONNEL						
3802-000-6102 Salaries	105,685	99,689	128,554	130,954	129,108	
Total Personnel	105,685	99,689	128,554	130,954	129,108	-1.4%
OTHER						
3802-000-6650 Expenses & Capital	76,405	94,779	250,000	250,000	145,000	
3802-000-6910 Cost Study						
Total Other	76,405	94,779	250,000	250,000	145,000	-42.0%
Total Expenditure	182,090	194,468	378,554	380,954	274,108	-28.0%
Revenue over/(under) Expenditure	25,674	48,607	(95,821)	(98,221)	(27,108)	
Ending Balance	607,489	656,096	521,179	518,779	504,685	-2.7%

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	0	0	0	0	0	
REVENUE						
8101-000-1320 Revenues	182,799	217,278	193,500	193,500	234,000	
Total Revenue	182,799	217,278	193,500	193,500	234,000	20.9%
OTHER						
8102-000-6650 Remittance to State	182,799	217,278	193,500	193,500	234,000	
Total Other	182,799	217,278	193,500	193,500	234,000	
Total Expenditure	182,799	217,278	193,500	193,500	234,000	20.9%
Revenue over/(under) Expenditure	0	0	0	0	0	
Ending Balance	0	0	0	0	0	

Help America Vote Act (HAVA)

Fund Description

The Help America Vote Act (HAVA) was passed by the United States Congress to make sweeping reforms to the nation's voting process. HAVA addresses improvements to voting systems and voter access. HAVA creates new mandatory minimum standards for states to follow and provides funding to help states meet these new standards, replace voting systems and improve election administration. HAVA established the Election Assistance Committee (EAC) to assist states regarding HAVA compliance and to distribute funds to the states.

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	0	0	192,980	192,980	192,980	0.0%
REVENUE						
9201-000-1320 Grant Revenue	_____	64,893	50,000	50,000	50,000	
Total Revenue	0	64,893	50,000	50,000	50,000	0.0%
EXPENDITURE						
9202-00-6650 Grant Expenditure	_____	64,893	50,000	50,000	50,000	
Total Expenditure	0	64,893	50,000	50,000	50,000	0.0%
Revenue over/(under) Expenditure	0	0	0	0	0	
Ending Balance	0	0	192,980	192,980	192,980	0.0%

County Clerk Death Certificate Surcharge Fund

Fund Description

The State of Illinois Public Health Department is granting funds as specified by the legislation of Public Act 93-0045, in relation to Public Health, Section 5 The Vital Records Act and Section 25.5 The Death Certificate Surcharge Fund.

ACCOUNT & DESCRIPTION	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	Change In Budget
Beginning Balance	0	1,174	1,174	0	-100.0%
REVENUE					
3711-000-1320 Grant	1,174	1,174	1,174	1,375	
Total Revenue	1,174	1,174	1,174	1,375	17.1%
OTHER					
3712-000-6650 Expenditure	0	1,174	1,174	1,375	
Total Other	0	1,174	1,174	1,375	
Total Expenditure	0	1,174	1,174	1,375	17.1%
Revenue over/(under) Expenditure	1,174	0	0	0	
Ending Balance	1,174	1,174	1,174	0	-100.0%

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	160,567	187,287	212,000	212,000	215,000	1.4%
REVENUE						
5401-000-1320 Tax Sale Fees	26,720	16,900	25,000	25,000	12,000	
5401-000-1325 Miscellaneous Income						
Total Revenue	26,720	16,900	25,000	25,000	12,000	-52.0%
OTHER						
5401-000-6650 Expenditures	0	0	0	0	5,000	
Total Other	0	0	0	0	5,000	
Total Expenditure	0	0	0	0	5,000	
Revenue over/(under) Expenditure	26,720	16,900	25,000	25,000	7,000	
TRANSFERS OUT						
5401-000-6300 Transfer to General Fund	0	0	0	0	0	
Total Transfers Out	0	0	0	0	0	
Ending Balance	187,287	204,187	237,000	237,000	222,000	-6.3%

Tax Sale Automation Fund

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	48,324	47,882	24,000	24,000	25,000	4%
REVENUE						
5301-000-1320 Tax Sale Fees	22,960	20,554	20,500	20,500	12,250	
Total Revenue	22,960	20,554	20,500	20,500	12,250	-40%
PERSONNEL						
5302-000-6101 Salaries	14,289	15,420	15,000	15,000	12,000	
Total Personnel	14,289	15,420	15,000	15,000	12,000	-20%
OTHER						
5302-000-6650 Expenditures	9,113	14,562	20,000	20,000	17,000	
Total Other	9,113	14,562	20,000	20,000	17,000	-15%
Total Expenditure	23,402	29,982	35,000	35,000	29,000	-17%
Revenue over/(under) Expenditure	(442)	(9,428)	(14,500)	(14,500)	(16,750)	
Ending Balance	47,882	38,454	9,500	9,500	8,250	-13%

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance		100,000	100,000	100,000	100,000	5,000	-95.0%
REVENUE							
8201-000-1320	Tax Sale Fees	55,078	11,436	75,000	75,000	36,000	
	Total Revenue	55,078	11,436	75,000	75,000	36,000	-52.0%
OTHER							
8202-000-6650	Expenditures	0	0	5,000	5,000	25,000	
	Total Other	0	0	5,000	5,000	25,000	
	Total Expenditure	0	0	5,000	5,000	25,000	400.0%
Revenue over/(under) Expenditure		55,078	11,436	70,000	70,000	11,000	
TRANSFERS IN							
8202-000-1300	Transfer from GF	0	0	0	47,912	0	
	Total Transfers In	0	0	0	47,912	0	
TRANSFERS OUT							
8202-000-6300	Transfer to GF	55,078	11,436	65,000	0	0	
	Total Transfers Out	55,078	11,436	65,000	0	0	
Ending Balance		100,000	100,000	105,000	217,912	16,000	-92.7%

Sheriff's E- Ticket 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.

IL Statute: 705 ILCS 105/27.3e

To defray the expense of establishing and maintaining electronic citations, each Circuit Court Clerk shall charge and collect an electronic citation fee of \$5....60% of the fee shall be deposited into the Circuit Court Clerk Electronic Citation Fund and 40% of the fee shall be disbursed to the arresting agency to defray expenses related to the establishment and maintenance of electronic citations.

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	0	6,909	2,750	2,750	7,700	280.0%
REVENUE						
3601-000-1320 Fines/Fees Collected	6,909	10,355	2,400	2,400	2,600	
Total Revenue	6,909	10,355	2,400	2,400	2,600	108.3%
EXPENDITURE						
3602-000-3650 Expenditures			2,000	2,000	2,000	
Total Expenditure	0	0	2,000	2,000	2,000	100.0%
Total Expenditure	0	0	2,000	2,000	2,000	
Revenue over/(under) Expenditure	6,909	10,355	400	400	600	
Ending Balance	6,909	17,264	3,150	3,150	8,300	263.5%

Sheriff Prevention of Alcohol/Criminal Violence Fund

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	14,886	23,728	21,900	21,900	32,600	48.9%
REVENUE						
3901-000-1320 Fines	9,136	11,732	8,400	13,000	13,200	
Total Revenue	9,136	11,732	8,400	13,000	13,200	1.5%
CAPITAL						
3902-000-6650 Law Enforcement Equipment	294	7,492	12,000	3,000	17,000	
Total Capital	294	7,492	12,000	3,000	17,000	
Total Expenditure	294	7,492	12,000	3,000	17,000	466.7%
Revenue over/(under) Expenditure	8,842	4,240	(3,600)	10,000	(3,800)	
Ending Balance	23,728	27,968	18,300	31,900	28,800	-9.7%

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	29,228	25,383	17,500	17,500	41,800	138.9%
REVENUE						
4001-000-1320 Circuit Clerk Fines	31,493	24,914	25,000	25,500	25,000	
4001-000-1325 Sheriff Drug Forfeitures	19,053	19,367	15,000	9,000	16,000	
Total Revenue	50,546	44,281	40,000	34,500	41,000	18.8%
CONTRACTUAL						
4002-000-6650 Drug Abuse Prevention	54,391	45,286	35,000	18,000	35,000	
Total Other	54,391	45,286	35,000	18,000	35,000	
Total Expenditure	54,391	45,286	35,000	18,000	35,000	94.4%
Revenue over/(under) Expenditure	(3,845)	(1,005)	5,000	16,500	6,000	
Ending Balance	25,383	24,378	22,500	34,000	47,800	40.6%

Sheriff's FTA Fund

Fund Description

A fee collected from individuals arrested on outstanding Failure to Appear warrants.

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	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	0	36,330	37,000	37,000	53,000	43.2%
REVENUE						
8401-000-1320 FTA Fund Revenue	36,330	39,760	30,000	34,000	37,800	
Total Revenue	36,330	39,760	30,000	34,000	37,800	11.2%
EXPENDITURE						
8402-000-6650 FTA Fund Expense	0	25,607	36,000	26,000	34,000	
Total Expenditure	0	25,607	36,000	26,000	34,000	30.8%
Total Expenditure	0	25,607	36,000	26,000	34,000	
Revenue over/(under) Expenditure	36,330	14,153	(6,000)	8,000	3,800	
Ending Balance	36,330	50,483	31,000	45,000	56,800	26.2%

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	41,372	48,478	24,500	24,500	46,700	90.6%
REVENUE						
9101-000-1320 Fines	30,563	26,125	28,000	28,000	28,000	
Total Revenue	30,563	26,125	28,000	28,000	28,000	0.0%
CAPITAL						
9102-000-6650 Vehicles	23,457	51,497	24,000	24,000	27,000	
Total Capital	23,457	51,497	24,000	24,000	27,000	12.5%
Total Expenditure	23,457	51,497	24,000	24,000	27,000	
Revenue over/(under) Expenditure	7,106	(25,372)	4,000	4,000	1,000	
Ending Balance	48,478	23,106	28,500	28,500	47,700	67.4%

Sheriff's Range Fees

Fund Description

The Sheriff's Office Range Fee Fund shall be used solely for expenses related to the operation, maintenance and decommissioning of the Kendall County Sheriff's Office Firearms Training Range. It shall be funded by annual dues paid by law enforcement agencies that use the range for firearms training and qualifications. The Sheriff's Office Range is located at 6925 Rt. 71 Oswego, IL.

ACCOUNT & DESCRIPTION	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	0	29,500	29,500	25,850	-12.4%
REVENUE					
4021-000-1135 Interest	28		22		
4021-000-1320 Fees	30,041	4,500	4,500	4,500	
Total Revenue	30,069	4,500	4,522	4,500	-0.5%
EXPENDITURE					
4022-000-6650 Expenditures	124	1,800	1,800	5,000	
Total Expenditure	124	1,800	1,800	5,000	177.8%
Total Expenditure	124	1,800	1,800	5,000	
Revenue over/(under) Expenditure	29,945	2,700	2,722	(500)	
Ending Balance	29,945	32,200	32,222	25,350	-21.3%

Jail Commissary Fund

Fund Description

The Fund shall consist of all profits generated by the Kendall County Jail Commissary system. These funds shall be used for detainee welfare and shall be subject to audit.

IL Statute

Authorized by Illinois Administrative Code Title 20 Chapter I (f) 701.250 (f).

ACCOUNT & DESCRIPTION	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	0	82,000	82,000	88,000	7.3%
REVENUE					
4031-000-1320 Revenue	164,119	72,000	92,000	78,000	
4031-000-1325 Interest	14		33	16	
Total Revenue	164,133	72,000	92,033	78,016	-15.2%
EXPENDITURE					
4032-000-6454 Inmate Supplies	11,678	7,500	16,800	25,000	
4032-000-6455 Inmate Medical	65,064	82,000	82,000	70,000	
Total Expenditure	76,742	89,500	98,800	95,000	-3.8%
Total Expenditure	76,742	89,500	98,800	95,000	
Revenue over/(under) Expenditure	87,391	(17,500)	(6,767)	(16,984)	
Ending Balance	87,391	64,500	75,233	71,016	-5.6%

County Reserve Fund

Fund Description

This fund captures the activity for various Sheriff and Health Department grants.

ACCOUNT & DESCRIPTION	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	100,182	95,000	95,000	95,000	0%
REVENUE					
6001-000-1135 Interest	25		28		
6001-000-1320 Tobacco Grant Revenue	1,100				
6001-000-1320 IEMA Grant Revenue	11,744				
6001-000-1320 SCAAP Grant Revenue	30,967				
6001-000-1321 Enforcement Grant Revenue	26,946	15,925	15,925	20,176	
6001-000-1322 Equipment Grant Revenue					
6001-000-1323 Camera Grant Revenue	3,585		10,100		
6001-000-1324 Nuclear Grant Revenue					
6001-000-1325 Smoke Free Grant Revenue			1,100		
Total Revenue	74,367	15,925	27,153	20,176	-26%
EXPENDITURE					
6002-000-6102 Salaries - Enforcement Grant	18,552	15,925	15,925	20,176	
6002-000-6104 Salaries - Nuclear Grant			90		
6002-000-6650 Misc. Clearing Expense	9,096		10,900		
6002-000-6650 Training	11,744				
6002-000-6651 Enforcement Grant - Expense	9,777				
Total Expenditure	49,169	15,925	26,915	20,176	-25%
Revenue over/(under) Expenditure	25,198	0	238	0	
TRANSFERS OUT					
6002-000-6310 Transfers Out	25				
Total Transfers Out	25	0	0	0	
Ending Balance	125,355	95,000	95,238	95,000	

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	589,318	456,777	384,750	384,750	230,000	-40.2%
REVENUE						
4201-000-1320 Circuit Clerk Fees	290,163	279,822	320,000	250,000	280,000	
Total Revenue	290,163	279,822	320,000	250,000	280,000	12.0%
PERSONNEL						
4202-000-6101 Court Security Officers						
4202-000-6106 Salaries - Overtime	22,715	35,489	40,000	20,000	34,000	
Total Personnel	22,715	35,489	40,000	20,000	34,000	70.0%
OTHER						
4202-000-6650 Expenditures	24,989	40,442	60,000	37,000	68,000	
Total Other	24,989	40,442	60,000	37,000	68,000	83.8%
Total Expenditure	47,704	75,931	100,000	57,000	102,000	78.9%
Revenues over/(under) Expenses	242,459	203,891	220,000	193,000	178,000	
TRANSFERS OUT						
4202-000-6300 Transfer to Gen Fund	375,000	275,000	250,000	250,000	150,000	
4202-000-6308 Transfer to CH Project Fund						
Total Transfers Out	375,000	275,000	250,000	250,000	150,000	-40.0%
Ending Balance	456,777	385,668	354,750	327,750	258,000	-21.3%

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	24,288	26,146	38,000	38,000	40,000	5.3%
REVENUE						
5001-000-1320 Fines & Forfeitures	3,614	10,906	4,000	4,000	2,000	
Total Revenue	3,614	10,906	4,000	4,000	2,000	-50.0%
OTHER						
5002-000-6650 Drug Abuse Prevention	1,756	1,190	2,000	3,000	10,000	
Total Other	1,756	1,190	2,000	3,000	10,000	
Total Expenditure	1,756	1,190	2,000	3,000	10,000	233.3%
Revenue over/(under) Expenditure	1,858	9,716	2,000	1,000	(8,000)	
Ending Balance	26,146	35,862	40,000	39,000	32,000	-17.9%

State's Attorney Child Advocacy Center

Description

This fund captures the grants and donations given to the State's Attorney's Office Child Advocacy Center.

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	5,839	4,623	4,107	4,107	3,407	-17.0%
REVENUE						
7701-000-1320 Donations/Revenues						
Total Revenue	0	0	0	0	0	
OTHER						
7702-000-6650 Expenditures	1,216	516	700	700	1,000	
Total Other	1,216	516	700	700	1,000	42.9%
Total Expenditure	1,216	516	700	700	1,000	
Revenue over/(under) Expenditure	(1,216)	(516)	(700)	(700)	(1,000)	
Ending Balance	4,623	4,107	3,407	3,407	2,407	-29.4%

State's Attorney Records Automation

Fund Description

The State's Attorney shall be entitled to a \$2 fee to be paid by the defendant on a judgment of guilty or a grant of supervision for a violation of any provision of the Illinois Vehicle Code or any felony, misdemeanor, or petty offense to discharge the expense of the State's Attorneys' Office for establishing and maintaining automated record keeping systems.

IL Statute

55 ILCS 5/4-2002

...The fee shall be remitted monthly to the county treasurer, to be deposited by him or her into a special fund designated as the State's Attorney Records Automation Fund. Expenditures from this fund may be made by the State's Attorney for hardware, software, research, and development costs and personnel related thereto.

ACCOUNT & DESCRIPTION	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	1,000	1,000	2,190	119.0%
REVENUE				
4421-000-1320 Fees	1,500	4,700	5,000	
Total Revenue	1,500	4,700	5,000	6.4%
EXPENDITURE				
4422-000-6650 Expenditure	500	1,000		
Total Expenditure	500	1,000	3,000	200.0%
Total Expenditure	500	1,000	3,000	
Revenue over/(under) Expenditure	1,000	3,700	2,000	
Ending Balance	2,000	4,700	4,190	-10.9%

State's Attorney Juvenile Justice Council

Fund Description

The purpose of a county juvenile justice council is to provide a forum for the development of a community-based interagency assessment of the local juvenile justice system, juvenile delinquency, and to make recommendations to the county board, or county boards, for more effectively utilizing existing community resources in dealing with juveniles who are found to be involved in crime, or who are truant or have been suspended or expelled from school.

IL Statute

705 ILCS 405/6-12

ACCOUNT & DESCRIPTION	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	0	0	500	
REVENUE				
4431-000-1320 Revenue	0	500		
Total Revenue	0	500	0	
EXPENDITURE				
4432-000-6650 Expenditure	0	0	250	
Total Expenditure	0	0	250	
Total Expenditure	0	0	250	
Revenue over/(under) Expenditure	0	500	(250)	
Ending Balance	0	500	250	-50.0%

State's Attorney Money Laundering Asset Forfeiture Fund

Fund Description

Any real or personal property derived from, or traceable to any proceeds the person obtained directly or indirectly from a violation of the Money Laundering Act shall be subject to forfeiture under Illinois law and a portion of the proceeds to be awarded to State's Attorney's Office for use in the enforcement of laws.

IL Statute

720 ILCS 5/29(b)-1

ACCOUNT & DESCRIPTION	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	0	0	0	
REVENUE				
4441-000-1320 Revenue	0	0	0	
Total Revenue	0	0	0	
EXPENDITURE				
4442-000-6650 Expenditure	0	0	0	
Total Expenditure	0	0	0	
Total Expenditure	0	0	0	
Revenue over/(under) Expenditure	0	0	0	
Ending Balance	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...

		2011	2012	2013			
Full Time Staff paid from fund (annual):		4	4	3.5	2014 3.5		
ACCOUNT & DESCRIPTION		ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance		764,938	830,468	681,523	681,523	667,000	-2.1%
REVENUE							
4401-000-1320	Fees Collected	207,981	198,755	200,000	200,000	200,000	
4401-000-1325	Miscellaneous						
	Total Revenue	207,981	198,755	200,000	200,000	200,000	
PERSONNEL							
4402-000-6101	Salaries	130,952	162,474	128,350	128,350	172,319	
	Total Personnel	130,952	162,474	128,350	128,350	172,319	34.3%
CONTRACTUAL							
4402-000-6650	Document Storage	11,499	24,686	71,000	71,000	62,500	
	Total Other	11,499	24,686	71,000	71,000	62,500	
	Total Expenditure	142,451	187,160	199,350	199,350	234,819	17.8%
Revenue over/(under) Expenditure		65,530	11,595	650	650	(34,819)	
Ending Balance		830,468	842,063	682,173	682,173	632,181	-7.3%

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

		2011	2012	2013	2014		
Full Time Staff paid from fund (annual):		2	2	2	2		
Account No.	Description	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% Change In Budget
Beginning Balance		836,659	837,160	841,130	841,130	757,500	-9.9%
REVENUE							
4501-000-1320	Fees Collected	205,044	195,750	200,000	200,000	200,000	
4501-000-1325	Court Automation				0		
	Total Revenue	205,044	195,750	200,000	200,000	200,000	0.0%
PERSONNEL							
4502-000-6101	Salaries	118,280	116,550	91,650	91,650	95,958	4.7%
	Total Personnel	118,280	116,550	91,650	91,650	95,958	
CONTRACTUAL							
	Equipment Maintenance				0		
	Total Contractual	0	0	0	0	0	
OTHER							
4502-000-6650	Court Automation Exp.	86,263	100,752	479,500	479,500	412,000	
	Total Other	86,263	100,752	479,500	479,500	412,000	
	Total Expenditure	204,543	217,302	571,150	571,150	507,958	-11.1%
Revenue over/(under) Expenditure		501	(21,552)	(371,150)	(371,150)	(307,958)	
Ending Balance		837,160	815,608	469,980	469,980	449,542	-4.3%

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.

		2011	2012	2013			
Full Time Staff paid from fund (annual):		1	1	1.5	2014		
					2		
ACCOUNT & DESCRIPTION		ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance		187,727	208,326	220,349	220,349	225,700	2.4%
REVENUE							
4601-000-1320	Fees Collected	51,610	47,650	47,000	47,000	45,000	
4601-000-1325	IL State Reimbursement	6,256	6,256	5,000	5,000	6,000	
	Total Revenue	57,866	53,906	52,000	52,000	51,000	-1.9%
PERSONNEL							
4602-000-6101	Salaries	23,041	23,578	34,661	34,661	51,931	
	Total Personnel	23,041	23,578	34,661	34,661	51,931	49.8%
CONTRACTUAL							
4602-000-6216	Equipment Maintenance	12,000	12,000	16,000	16,000	16,000	
	Total Contractual	12,000	12,000	16,000	16,000	16,000	
COMMODITIES							
4602-000-6200	Office Supplies	1,129	1,042	1,500	1,500	2,700	
4602-000-6201	Postage	997	1,237	2,500	2,500	1,500	
4602-000-6231	Computer Supplies	100		200	200	200	
	Total Commodities	2,226	2,279	4,200	4,200	4,400	4.8%
OTHER							
4602-000-6650	Miscellaneous			2,000	2,000	2,000	
	Total Other			2,000	2,000	2,000	
	Total Expenditure	37,267	37,857	56,861	56,861	74,331	30.7%
Revenue over/(under) Expenditure		20,599	16,049	(4,861)	(4,861)	(23,331)	
Ending Balance		208,326	224,375	215,488	215,488	202,369	-6.1%

Circuit Clerk 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: 705 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	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	0	6,909	17,600	17,600	27,000	53.4%
REVENUE						
8301-000-1320 Fines Collected/Circuit Clerk	6,909	10,355	10,000	10,000	12,000	
Total Revenue	6,909	10,355	10,000	10,000	12,000	20.0%
EXPENDITURE						
8302-000-6650 Expenditures			10,000	10,000	10,000	
Total Expenditure	0	0	10,000	10,000	10,000	
Total Expenditure	0	0	10,000	10,000	10,000	
Revenue over/(under) Expenditure	6,909	10,355	0	0	2,000	
Ending Balance	6,909	17,264	17,600	17,600	29,000	64.8%

Circuit Clerk Operation/Administration Fund

Fund Description

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

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

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

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	Change In Budget
Beginning Balance	59,336	40,407	17,480	17,480	2,200	-87.4%
REVENUE						
9001-000-1320 Fees Collected	19,607	18,362	18,000	18,000	18,000	
Total Revenue	19,607	18,362	18,000	18,000	18,000	0.0%
OTHER						
9002-000-6101 Salaries	38,536	38,878	33,682	33,682	14,413	
9002-000-6650 Expenses			0	0	0	
Total Other	38,536	38,878	33,682	33,682	14,413	-57.2%
Total Expenditure	38,536	38,878	33,682	33,682	14,413	
Revenue over/(under) Expenditure	(18,929)	(20,516)	(15,682)	(15,682)	3,587	
Ending Balance	40,407	19,891	1,798	1,798	5,787	221.9%

Transportation Safety Highway Hire-Back Fund

Fund Description

This fund captures the fees paid for exceeding the speed limit while traveling through a highway construction or maintenance speed zone.

IL Statute: 625 ILCS 5/11-605.1 (e)

If a fine for a violation of this Section is \$250 or greater, the person who violated this Section shall be charged an additional \$125... (i) the violation occurred on a highway other than an interstate highway and (ii) a county police officer wrote the ticket for the violation, in which case the \$125 shall be deposited into that county's Transportation Safety Highway Hire-back Fund. In the case of a second or subsequent violation of this Section, if the fine is \$750 or greater, the person who violated this Section shall be charged an additional \$250... (i) the violation occurred on a highway other than an interstate highway and (ii) a county police officer wrote the ticket for the violation, in which case the \$250 shall be deposited into that county's Transportation Safety Highway Hire-back Fund.

Account No.	Description	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	Change In Budget
Beginning Balance		0	0	0	125	
REVENUE						
4411-000-1320	Revenue	125	125	125	125	
	Total Revenue	125	125	125	125	0.0%
OTHER						
4412-000-6650	Expenses			0		
	Total Other	0	0	0	0	
	Total Expenditure	0	0	0	0	
Revenue over/(under) Expenditure		125	125	125	125	
Ending Balance		125	125	125	250	100.0%

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance		287,387	298,500	299,000	299,000	244,390	-18.3%
REVENUE							
4301-000-1320	Law Library Fees	81,289	79,456	75,000	75,000	65,000	
4301-000-1325	Miscellaneous Revenue		2,903		0		
	Total Revenue	81,289	82,359	75,000	75,000	65,000	-13.3%
PERSONNEL							
4302-000-6101	Salaries	0	9,779	10,000	10,000	9,808	
	Total Personnel	0	9,779	10,000	10,000	9,808	
CAPITAL							
4302-000-6650	Expenditure		5,832	7,000	7,000		
	Total Expenditure	0	5,832	7,000	7,000	0	
CONTRACTUAL							
4302-000-7004	Westlaw Online - Patron Acces					11,732	
4302-000-7005	Westlaw Online - Courthouse Staff	32,106	31,659	34,068	34,068	35,076	
4302-000-7008	Law Lib. Books/ Subscriptions	38,070	47,849	35,000	35,000	30,000	
	Total Contractual	70,176	79,508	69,068	69,068	76,808	11.2%
	Total Expenditure	70,176	95,119	86,068	86,068	86,616	0.6%
Revenue over/(under) Expenditure		11,113	(12,760)	(11,068)	(11,068)	(21,616)	
Ending Balance		298,500	285,740	287,932	287,932	222,774	-22.6%

Probation Services Fund

Fund Description

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

IL Statute: 730ILCS 110/15.1

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

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	822,366	826,965	827,966	827,966	824,915	-0.4%
REVENUE						
4801-000-1320 Circuit Clerk Fees	164,411	169,393	160,000	147,000	155,000	
4801-000-1520 Domestic Violence	32,144	30,417	26,000	29,000	26,000	
4801-000-1521 GPS Monitoring Program	15,650	12,179	12,000	11,600	12,000	
4801-000-1522 Underage Drinking Program	7,551	8,049	7,000	4,600	5,000	
4801-000-1525 O/P Risk Assessment	230	300	200	0	200	
4801-000-1526 Drug Testing Revenue	283	438	400	450	400	
4801-000-1527 Domestic Violence Surveillance	1,843	1,421	1,200	300	500	
4801-000-1528 Evaluation Reimbursement				461	500	
4801-000-1529 Training		1,540	0	269	250	
Total Revenue	222,112	223,737	206,800	193,680	199,850	3.2%
CONTRACTUAL						
4802-000-6205 Travel	0		0	0	0	
4802-000-6206 Training	10,664	12,220	12,000	12,000	18,000	
4802-000-6214 Contractual Services - Programs			190,000	122,000	206,000	
4802-000-6215 Contractual Services - Other	135,048	136,677	57,000	12,200	22,500	84.4%
4802-000-6915 Drug Testing	8,059	8,835	12,000	9,000	12,000	
4802-000-6916 GPS Monitoring Program	19,896	11,702	30,000	27,000	30,000	
4802-000-6917 O/P Risk Assessment	1,175	2,950	3,500	3,500	3,500	
4802-000-6918 Functional Family Therapy	0		0	0	0	
4802-000-6203 Dues/Memberships	900	935	1,500	800	1,500	
Total Contractual	175,742	173,319	306,000	186,500	293,500	57.4%
CAPITAL						
4802-000-6216 Equipment	3,203	17,941	25,500	25,000	43,700	74.8%
4802-000-6231 Software	8,568	12,796	11,600	11,600	18,500	
Total Capital	11,771	30,737	37,100	36,600	62,200	69.9%
Total Expenditure	187,513	204,056	343,100	223,100	355,700	59.4%
Revenue over/(under) Expenditure	34,599	19,681	(136,300)	(29,420)	(155,850)	
TRANSFERS IN						
4801-000-1524 Mental Health Transfer	0	500	2,000	2,000	3,000	
Total Transfers In	0	500	2,000	2,000	3,000	
TRANSFERS OUT						
4802-000-6300 Transfer to General Fund	30,000	30,000	30,000	30,000	40,000	
Total Transfers Out	30,000	30,000	30,000	30,000	40,000	
Ending Balance	826,965	817,146	663,666	770,546	632,065	-18.0%

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	32,933	61,631	4,378	4,378	63,600	1352.7%
REVENUE						
2501-000-1320 Receipts	28,679	2,515	8,178	18,500	14,296	
2501-000-1320 Dividends		6,100		0		
2501-000-1320 Miscellaneous Revenue		14,104		0		
2501-000-1135 Interest Earned	19	7	40	20	11	
2501-000-1485 IL Ventures Receipts				0		
Total Revenue	28,698	22,726	8,218	18,520	14,307	-22.7%
CONTRACTUAL						
2502-000-6203 Dues						
Total Contractual	0	0	0	0	0	
OTHER						
2502-000-6820 Loan Administration					0	
2502-000-6821 Loans					0	
Total Other	0	0	0	0	0	
Total Expenditure	0	0	0	0	0	
Revenue over/(under) Expenditure	28,698	22,726	8,218	18,520	14,307	
Ending Balance	61,631	84,357	12,596	22,898	77,907	240.2%

Kendall Area Transit Fund

Description

Fund created in FY09 to fund Kendall County Para Transit.

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	117,886	141,647	147,647	153,212	202,550	32.2%
REVENUE						
5501-000-1575 IL DOAP (Downstate Operating Asst. Program)	129,419	202,600	130,000	444,241	520,000	
5501-000-1579 RTA NF (New Freedom)	7,490	261,335	100,000	115,849	0	
5501-000-1580 Municipal Contributions	27,353	78,066	138,589	189,876	97,528	
5501-000-1581 Agency Contributions				0		
5501-000-1582 IDOT Section 5311 Program	106,151	57,245	106,000	57,245	55,578	
5501-000-1583 Contract Revenue			43,200	61,351	55,694	
5501-000-1135 Interest Income	98	145		200	100	
Total Revenue	270,511	599,391	517,789	868,762	728,900	-16.1%
CONTRACTUAL						
5502-000-6206 Training				400	2,000	
5502-000-6216 Vehicle Maintenance						
5502-000-7050 DVAC (DeKalb Voluntary Action Center)	297,704	600,653	519,589	828,677	718,106	
5502-000-7051 Vehicle Lease & Insurance			43,200	43,200	37,212	
Total Contractual	297,704	600,653	562,789	871,877	755,318	
CAPITAL						
5502-000-6252 Vehicles	0	0	5,000	5,000	5,000	
5502-000-6208 Equipment	0	3,101	10,000	10,000	10,000	
5502-000-6253 Facilities				0		
Total Capital	0	3,101	15,000	15,000	15,000	
Total Expenditure	297,704	603,754	577,789	886,877	770,318	-13.1%
Revenue over/(under) Expenditure	(27,193)	(4,363)	(60,000)	(18,115)	(41,418)	
TRANSFERS IN						
5501-000-1305 Transfer from Senior Services Levy	25,454	25,500	25,500	25,500	25,500	
5501-000-1300 Transfer from General Fund	25,500	25,500	25,500	25,500	25,500	
Total Transfers In	50,954	51,000	51,000	51,000	51,000	
TRANSFERS OUT						
5502-000-6310 Transfer to Liability Insurance Fund				896	2,000	
Total Transfers Out	0	0	0	896	2,000	
Ending Balance	141,647	188,284	138,647	185,201	210,132	13.5%

Coroner Death Certificate Grant

Fund Description

A portion of the fees collected for death certificates goes into a state fund. The state allocates the funds between the County Coroners based on the number of death certificates created by each office. Grant money is sent annually. The funds can be used by the Coroner's office specifically for training and/or equipment.

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	6,861	6,865	6,865	6,865	1,000	-85.4%
REVENUE						
4701-000-1135 Interest	4	4	0	2		
4701-000-1325 Receipts - Fees	0	4,000	2,500	4,700	2,500	
Total Revenue	4	4,004	2,500	4,702	2,500	-46.8%
COMMODITIES						
4702-000-6200 Office Equipment				1,446	167	
4702-000-6207 Cell Phone Equipment				100	167	
4702-000-6217 Vehicle Equipment				3,701	167	
4702-000-6494 Morgue Equipment				100	167	
4702-000-6497 Scene/Investigation Equipment				3,000	167	
4702-000-6650 Expenditure		3,137	2,000	2,000	167	
Total Expenditure	0	3,137	2,000	10,347	1,000	-90.3%
Revenue over/(under) Expenditure	4	867	500	(5,645)	1,500	
Ending Balance	6,865	7,732	7,365	1,220	2,500	104.9%

Coroner Fees

Fund Description

This 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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	1,500	4,783	5,500	11,808	14,758	25.0%
REVENUE						
9401-000-1320 Fees	5,429	7,025	4,000	4,000	4,000	
Total Revenue	5,429	7,025	4,000	4,000	4,000	0.0%
CONTRACTUAL						
9402-000-6206 Training Expenses				4,500	167	
	0	0	0	4,500	167	
COMMODITIES						
9402-000-6200 Office Supplies				1,050	167	
9402-000-6205 Mileage				300	167	
9402-000-6240 Clothing Allowances				1,250	167	
9402-000-6494 Morgue Supplies				2,800	167	
9402-000-6650 Expenditure	2,146	0	1,000	1,000	167	
Total Expenditure	2,146	0	1,000	6,400	833	-87.0%
Revenue over/(under) Expenditure	3,283	7,025	3,000	(6,900)	3,000	
Ending Balance	4,783	11,808	8,500	4,908	17,758	261.8%

KenCom

Account #	Description	ACTUAL 2011	ACTUAL 2012
Beginning Balance		-	72,899
REVENUE			
3301-000-1300	Kendall County - Base	1,857,819	1,775,000
3301-000-1611	Kendall County - Sheriff Usage		
3301-000-1325	Miscellaneous Revenue	6,211	801
3301-000-1599	Alarm Revenue		1,210
3301-000-1600	ETSB Contribution		30,000
3301-000-1609	Sandwich FD	11,784	36,250
	Total Revenue	1,875,814	1,843,261
PERSONNEL			
3302-000-6101	Director	94,316	106,202
3302-000-6105	Assistant Director	69,706	79,000
3302-000-6102	Supervisors	139,960	169,239
3302-000-6103	Operators	787,525	776,046
3302-000-6106	Overtime	152,892	119,848
3302-000-6108	Part Time Salaries		10,227
3302-000-6110	Holiday Pay	61,370	47,136
3302-000-6114	Salaries - Training	3,362	423
3302-000-6109	Recorder	576	911
3302-000-6300	Kendall County Health Insurance	194,637	180,543
3302-000-6305	Kendall County IMRF/SS	220,950	230,888
3302-000-6309	Kendall County Liability Insurance	8,936	8,936
	Total Personnel	1,734,230	1,729,399
CONTRACTUAL			
3302-000-6202	Books/Subscriptions	-	-
3302-000-6203	Dues/Memberships	1,810	949
3302-000-6204	Conferences	1,397	715
3302-000-6206	Training	515	4,457
3302-000-6216	Equipment Maintenance	2,222	3,630
3302-000-6219	Printing/Publications	1,181	-
3302-000-6227	Telephone	1,891	2,141
3302-000-6601	Radio Lines	66,478	25,000
3302-000-6601	Reverse 9-1-1		
	Total Contractual	75,493	36,892
COMMODITIES			
3302-000-6200	Office Supplies	1,682	2,075
3302-000-6201	Postage	11	31
3302-000-6205	Mileage	976	924
	Total Commodities	2,669	3,030
OTHER			
3302-000-6602	Leads/Livescan/Alerts	14,359	10,137
3302-000-6603	Employee Screening	91	-
3302-000-6604	Alerts (current mobile MDT's)		4,152
	Total Other	14,450	14,289
	Total Expenditure	1,826,842	1,783,610
Ending Balance		48,972	132,550

**Kendall County's
 FY13 & FY14 Budget
 Appropriations for KenCom
 will be captured in the following
 General Fund Accounts:**

**Sheriff's Public Safety Usage:
 0102-009-6440
 and
 KenCom Intergovernmental
 Agreement:
 0102-035-6600**

Liability Insurance Program

Fund Description

The Fund accounts for payments toward self insured worker's compensation claims.

ACCOUNT & DESCRIPTION	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	17,791	32,040	25,000	-22.0%
REVENUE				
2301-000-1135 Interest	1	1	1	
Total Revenue	1	1	1	
EXPENDITURE				
2302-000-6650 Self Insured WC Claims	100,000	400,000	200,000	
Total Expenditure	100,000	400,000	200,000	-50.0%
Revenue over/(under) Expenditure	(99,999)	(399,999)	(199,999)	
TRANSFERS IN				
2301-000-1310 Transfer from Liability Ins. Fund	100,000	375,000	200,000	
Total Transfers In	100,000	375,000	200,000	
Ending Balance	17,792	7,041	25,001	255.1%

County 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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% Change In Budget
Beginning Balance		1,500,000	1,428,266	1,440,000	1,318,266	1,318,266	0.0%
REVENUE							
7601-000-1320	Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
	Total Revenue	0	0	0	0	0	
OTHER							
7602-000-6650	Expenditures	<u>121,734</u>	<u>0</u>	<u>400,000</u>	<u>0</u>	480,000	
	Total Expenditure	121,734	0	400,000	0	480,000	
	Revenue over/(under) Expenditure	(121,734)	0	(400,000)	0	(480,000)	
TRANSFERS IN							
7601-000-1300	General Fund Transfer	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>		
	Total Transfers In	50,000	0	0	0	0	
TRANSFERS OUT							
7602-000-6300	General Fund Transfer		110,000	140,000	0	655,266	
7602-000-63111	Transfer to PBC Fund				<u>0</u>	183,000	
	Total Transfers Out	0	110,000	140,000	0	838,266	
Ending Balance		<u>1,428,266</u>	<u>1,318,266</u>	<u>900,000</u>	<u>1,318,266</u>	0	-100.0%

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	1,048,827	1,083,602	1,178,222	1,318,259	1,333,000	1.1%
REVENUE						
0401-000-1325 Other Revenue	173,181	267,291		7,000	8,400	
0401-000-1546 Lease Income - KenCom		25,000	100,000	100,000	100,000	
0401-000-1650 Off Track Betting Tax	13,371	8,754		0		
0401-000-1651 Video Gaming Tax				5,894	12,000	
Total Revenue	186,552	301,045	100,000	112,894	120,400	
CAPITAL						
0402-000-6650 Expenditures	301,777	216,388	500,000	50,000	1,118,200	
Total Expenditure	301,777	216,388	500,000	50,000	1,118,200	2136.4%
Revenue over/(under) Expenditure	(115,225)	84,657	(400,000)	62,894	(997,800)	
TRANSFERS IN						
0401-000-1300 Transfer from Gen Fund	150,000	150,000	150,000	150,000	102,000	
0401-000-1330 Transfer from GIS Mapping Fund					48,000	
Total Transfers In	150,000	150,000	150,000	150,000	150,000	
Ending Balance	1,083,602	1,318,259	928,222	1,531,153	485,200	-68.3%

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	1,131,957	1,429,064	1,729,064	1,729,064	1,845,038	6.7%
REVENUE						
7501-000-1565 Architect Deposits	800			0		
Total Revenue	800	0	0	0	0	
CAPITAL						
7502-000-6650 Expenditures	3,693		1,500,000	225,000	2,094,567	830.9%
Total Expenditure	3,693	0	1,500,000	225,000	2,094,567	
Revenue over/(under) Expenditure	-2,893	0	(1,500,000)	(225,000)	(2,094,567)	
TRANSFERS IN						
7501-000-1300 Transfer from Gen Fund				300,000		
7501-000-1310 Transfer from Public Safety	300,000	300,000	300,000	300,000	300,000	
Total Transfers In	300,000	300,000	300,000	600,000	300,000	-50.0%
Ending Balance	1,429,064	1,729,064	529,064	2,104,064	50,471	-97.6%

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	344	797	1,300	2,705	3,435	27.0%
REVENUE						
8501-000-1320 Revenue	3,718	3,765	3,000	2,120	1,500	
Total Revenue	3,718	3,765	3,000	2,120	1,500	
CAPITAL						
8502-000-6650 Restoration Expenses	3,265	1,857	3,600	3,600	2,000	
Total Capital	3,265	1,857	3,600	3,600	2,000	
Total Expenditure	3,265	1,857	3,600	3,600	2,000	-44.4%
Revenue over/(under) Expenditure	453	1,908	(600)	(1,480)	(500)	
Ending Balance	797	2,705	700	1,225	2,935	

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	30,000	Est. Township & Municipality Contribution
FY11-17	313,750	Est. Highway Fund Transfers: \$38,600 increments for 9 years
	655,000	

Project 2 (Storage Building) Financing:

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

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	178,951	302,352	425,000	425,000	532,500	25.3%
REVENUE						
2601-000-1135 Interest Income				0		
2601-000-1320 Miscellaneous Income				0		
2601-000-1325 Other Contributions	36,200			0		
2601-000-1350 Township & Municipality Contrib.	51,000	22,500	7,500	7,500	7,500	
2601-000-1545 Rental Income				0		
Total Revenue	87,200	22,500	7,500	7,500	7,500	0.0%
EXPENDITURE						
2602-000-7100 A & E Fees Salt Storage				0		
2602-000-7101 A & E Fees Storage Bldg				0		
2602-000-7102 Construction Costs Salt Storage				0		
2602-000-7103 Construction Costs Storage Bldg	13,799			0		
2602-000-7104 Demolition Costs Storage Bldg				0		
Total Expenditure	13,799	0	0	0	0	
Revenue over/(under) Expenditure	73,401	22,500	7,500	7,500	7,500	
TRANSFERS IN						
2601-000-1300 Transfer from General Fund	0	0	0	0	0	
2601-000-1315 Transfer from Highway Fund	50,000	100,000	100,000	100,000	100,000	
Total Transfers In	50,000	100,000	100,000	100,000	100,000	
Ending Balance	302,352	424,852	532,500	532,500	640,000	20.2%

Animal Control Capital Improvement Fund

Fund Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	70,000	87,769	25,229	41,062	41,062	0.0%
REVENUE						
3401-000-1325 Other Revenue		450		0		
Total Revenue	0	450	0	0	0	
CAPITAL						
3402-000-6650 Building Improvements		40,487	10,000	10,000	10,000	
3402-000-6978 Vehicles Purchased	0	16,629	0	0	0	
Total Capital	0	57,116	10,000	10,000	10,000	
Total Expenditure	0	57,116	10,000	10,000	10,000	
Revenue over/(under) Expenditure	0	(56,666)	(10,000)	(10,000)	(10,000)	
TRANSFERS IN						
3401-000-1305 Transfer from Animal Control Fund	17,769	9,959	10,000	10,000	10,000	
Total Transfers In	17,769	9,959	10,000	10,000	10,000	
Ending Balance	87,769	41,062	25,229	41,062	41,062	0.0%

Special Construction Fund for Public Safety Center Basement

Description

This fund was established in November of FY11 by County Board Resolution to capture revenue and expenditure related to the build out of the Public Safety Center basement for KenCom.

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance		1,291,100	53,331	53,331	0	-100.0%
REVENUE						
2401-000-1320 Revenue	_____	1,593	_____	0		
Total Revenue		1,593	0	0	0	
CAPITAL						
2402-000-6650 Expenditure	_____	1,300,306	53,331	53,331		
Total Expenditure		1,300,306	53,331	53,331	0	
Total Expenditure		1,300,306	53,331	53,331	0	-100.0%
Revenue over/(under) Expenditure		(1,298,713)	(53,331)	(53,331)	0	
TRANSFERS IN						
2401-000-1301 Transfer from General Fund	1,291,100	7,613	_____	0		
Total Transfers In	1,291,100	7,613	0	0	0	
Ending Balance	1,291,100	0	0	0	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 was complete in 2005. The addition opened the first quarter of 2006. All funds have been expended, the fund balance is \$0 for Fiscal Year 2013.

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 2011	ACTUAL 2012	BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	34,010	5,586	0	0	-100.0%
REVENUE					
5701-000-1135 Interest Income	15	2			
5701-000-1515 Project Fund Deposit					
Total Revenue	15	2	0	0	
CAPITAL					
5702-000-6850 Project Fund Expense	28,439	5,588			
Total Other	28,439	5,588	0	0	-100.0%
Total Expenditure	28,439	5,588	0	0	-100.0%
Revenue over/(under) Expenditure	(28,424)	(5,586)	0	0	
Ending Balance	5,586	0	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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	94,498	88,633	38,600	30,983	15,000	-51.6%
REVENUE						
9701-000-1135 Interest Income	135	35		15		
9701-000-1325 Miscellaneous				28,068		
Total Revenue	135	35	0	28,083	0	
CAPITAL						
9702-000-6850 Project Fund Expenses		49,995		0		
9702-000-7020 Architect Fees				0		
9702-000-7021 Engineering Fees	6,000			0		
9702-000-7022 Testing Fees				0		
9702-000-7023 Furnishings & Equipment		7,690	38,600	0	15,000	
9702-000-7024 Construction Fees		0		59,066		
Total Expenditure	6,000	57,685	38,600	59,066	15,000	-74.6%
Revenue over/(under) Expenditure	(5,865)	(57,650)	(38,600)	(30,983)	(15,000)	
Ending Balance	88,633	30,983	0	0	0	

County Building Bond Proceeds 2011 Refunding

Fund Description

Fund created in FY11 to receive bond proceeds to pay costs of issuance for the refunding of \$4.5M General Obligation Bonds, Series 2002B which provided funds to construct the County Office Building housing the Health and Human Services Department, Technology Department and Veterans Assistance Commission.

ACCOUNT & DESCRIPTION	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDET 2013	BUDGET 2014	% CHANGE IN BUDGET
Beginning Balance	0	0	5,915	5,915	0	-100.0%
REVENUE						
3001-000-1515 Premium on Bonds		1,978		0		
3001-000-1515 Bond Proceeds	0	4,215,000		0		
Total Revenue	0	4,216,978	0	0	0	
EXPENDITURE						
3002-000-6850 Debt Service - Principal		3,965,000		0		
3002-000-6850 Debt Service - Interest		167,078		0		
3002-000-6850 Cost of Issuance	0	78,985		0		
Total Expenditure	0	4,211,063	0	0	0	
Revenue over/(under) Expenditure	0	5,915	0	0	0	
TRANSFERS OUT						
3002-000-6300 Transfers Out	0	0	5,915	5,915		
Total Transfers Out	0	0	5,915	5,915	0	
Ending Balance	0	5,915	0	0	0	

Debt Service Sources

FY14 Sources

	Public Safety Sales Tax	General Fund	HHS Fund
Jail Expansion 2002A & 2010	936,300		
County Office Bldg 2002B & 2011	288,905	140,091	148,814
Courthouse 2007A	375,600		
Courthouse 2007B	-		
Courthouse 2008	1,252,965	200,000	
Courthouse 2009	399,148		
Total FY13 Debt Service	3,252,918	340,091	148,814

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

Notes

- ¹ \$50,000 of Bond Series 2002A, Year 2014 Principal was refunded. Principal reduced from \$700,000.
² Bond Series 2010 Interest to be paid from refunding escrow account until December 1, 2012.

Jail Addition Debt Service Fund 2002A and 2010

Fund Description

- This fund was set up to make bond payments for the new jail addition. Revenues are currently transferred in from the Public Safety Sales Tax Fund to cover debt payments.
- On December 1, 2002 Kendall County issued 20 year General Obligation Bonds in the amount of \$6.9 million.
- On September 28, 2010 Kendall County refunded the 2002A General Obligation Bonds in the amount of \$8.625 million.

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 2011	BUDGET 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% Change in Budget
Beginning Balance		307,221	336,589	1,050	1,050	1,000	
REVENUE							
5801-000-1135	Interest Income	358	92	0	200	0	
5801-000-1325	Capitalized Revenue						
	Total Revenue	358	92	0	200	0	
DEBT							
5802-000-6650	Other Expenses	510	510	600	600	600	
5802-000-6865	Debt Service Interest	96,993	46,825	329,138	329,138	300,700	
5802-000-6870	Debt Service Principal	270,000	335,000	650,000	650,000	635,000	
	Total Other	367,503	382,335	979,738	979,738	936,300	
	Total Expenditure	367,503	382,335	979,738	979,738	936,300	-4.4%
Revenue over/(under) Expenditure		(367,145)	(382,243)	(979,738)	(979,538)	(936,300)	
TRANSFERS IN							
5801-000-1310	Transfer from Public Safety	396,513	451,825	979,738	979,738	936,300	
	Total Transfers In	396,513	451,825	979,738	979,738	936,300	
Ending Balance		336,589	406,171	1,050	1,250	1,000	

County Office Building Debt Service 2011

**\$4,215,000 G.O. Bonds, Refunding Bonds, Alternate Revenue Source
County Office Building, Series 2011**

Note: \$4,215,000 G.O. Bonds, Series 2011 Refunded \$4,500,000 G.O Bonds, Series 2002B

Date of Issuance December 8, 2011
 Date of Maturity December 1, 2032
 Interest Rates 2.00 - 4.00%
 Payable June 1 & December 1
 Payable at Amalgamated Bank

Debt Service Schedule

Date	Rate	Principal	Interest	Debt Service
12/8/2011				
6/1/2012			64,541	64,541
12/1/2012	2.00%	55,000	67,153	122,153
6/1/2013			66,603	66,603
12/1/2013	2.00%	145,000	66,603	211,603
6/1/2014			65,153	65,153
12/1/2014	2.00%	155,000	65,153	220,153
6/1/2015			63,603	63,603
12/1/2015	2.00%	155,000	63,603	218,603
6/1/2016			62,053	62,053
12/1/2016	2.00%	160,000	62,053	222,053
6/1/2017			60,453	60,453
12/1/2017	2.00%	170,000	60,453	230,453
6/1/2018			58,753	58,753
12/1/2018	3.00%	175,000	58,753	233,753
6/1/2019			56,128	56,128
12/1/2019	3.00%	180,000	56,128	236,128
6/1/2020			53,428	53,428
12/1/2020	3.00%	190,000	53,428	243,428
6/1/2021			50,578	50,578
12/1/2021	3.00%	200,000	50,578	250,578
6/1/2022			47,578	47,578
12/1/2022	3.00%	210,000	47,578	257,578
6/1/2023			44,428	44,428
12/1/2023	3.20%	190,000	44,428	234,428
6/1/2024			41,388	41,388
12/1/2024	3.45%	205,000	41,388	246,388
6/1/2025			38,108	38,108
12/1/2025	3.45%	205,000	38,108	243,108
6/1/2026			34,571	34,571
12/1/2026	3.45%	215,000	34,571	249,571
6/1/2027			30,863	30,863
12/1/2027	3.65%	235,000	30,863	265,863
6/1/2028			26,574	26,574
12/1/2028	3.85%	245,000	26,574	271,574
6/1/2029			22,103	22,103
12/1/2029	3.85%	255,000	22,103	277,103
6/1/2030			17,194	17,194
12/1/2030	3.85%	275,000	17,194	292,194
6/1/2031			11,900	11,900
12/1/2031	4.00%	290,000	11,900	301,900
6/1/2032			6,100	6,100
12/1/2032	4.00%	305,000	6,100	311,100
Totals		4,215,000	1,846,796	6,061,796

County Building Debt Service Fund 2011

Fund Description

- Fund set up to make bond payments for the 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.
- On December 8, 2011 Kendall County refunded the 2002B General Obligation Bonds in the amount of \$4.215 million.

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% Change in Budget
Beginning Balance		183,226	81,150	1,250	1,250	60,000	4700.0%
REVENUE							
5601-000-1135	Interest Income	209	49		200		
5601-000-1325	Capitalized Revenue						
5601-000-1545	HHS Rental Income	280,426	282,251	327,761	327,761	145,814	
	Total Revenue	280,635	282,300	327,761	327,961	145,814	-55.5%
OTHER							
5602-000-6865	Debt Service Interest	319,031	135,200	133,005	133,005	130,305	
5602-000-6870	Debt Service Principal	75,000	80,000	145,000	145,000	155,000	
5602-000-6650	Misc. Expense	510	510	600	1,040	600	
	Total Other	394,541	215,710	278,605	279,045	285,905	
	Total Expenditure	394,541	215,710	278,605	279,045	285,905	2.5%
	Revenue over/(under) Expenditure	(113,906)	66,590	49,156	48,916	(140,091)	
TRANSFERS IN							
5601-000-1300	Transfer from Gen Fund	11,830	8,355	0	0	140,091	
	Total Transfers In	11,830	8,355	0	0	140,091	
Ending Balance		81,150	156,095	50,406	50,166	60,000	19.6%

Courthouse Expansion Debt Service 2007A

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

Date of Issuance November 15, 2007
 Date of Maturity December 15, 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		5,303,762	5,261,238	10,565,000

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 2011	ACTUAL 2012	BUDGET 2013	ESTIMATED & AMENDED BUDGET 2013	BUDGET 2014	% Change in Budget
Beginning Balance		1,251,039	337,192	2,000	2,000	3,000	
REVENUE							
9801-000-1135	Interest Income	1,033	677		1,000	250	
	Total Revenue	1,033	677	0	1,000	250	
DEBT							
9802-000-6650	Disclosure & fiscal agent	2,180	2,698	1,800	1,800	1,800	
9802-000-6865	Debt Service 2007A Interest	181,027	109,820	102,620	106,220	95,600	
9802-000-6866	Debt Service 2007A Principal	195,000	200,000	195,000	195,000	280,000	
9802-000-6867	Debt Service 2007B Interest				0		
9802-000-6868	Debt Service 2007B Principal				0		
9802-000-6869	Debt Service 2008 Interest	538,260	346,465	327,340	337,000	302,965	
9802-000-6870	Debt Service 2008 Principal	600,000	130,000	650,000	650,000	950,000	
9802-000-6871	Debt Service 2009 Interest	598,721	399,148	399,148	399,148	399,148	
9802-000-6872	Debt Service 2009 Principal				0		
	Total Other	2,115,188	1,188,131	1,675,908	1,689,168	2,029,513	
	Total Expenditure	2,115,188	1,188,131	1,675,908	1,689,168	2,029,513	20.1%
Revenue over/(under) Expenditure		(2,114,155)	(1,187,454)	(1,675,908)	(1,688,168)	(2,029,263)	
TRANSFERS IN							
9801-000-1300	Transfer from Gen Fund	200,000	200,000	200,000	200,000	200,000	
9801-000-1310	Tr fr PS Sales Tax Fund	1,000,308	1,345,433	1,474,108	1,474,108	1,829,513	
	Total Transfers In	1,200,308	1,545,433	1,674,108	1,674,108	2,029,513	
Ending Balance		337,192	695,171	200	(12,060)	3,250	

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.

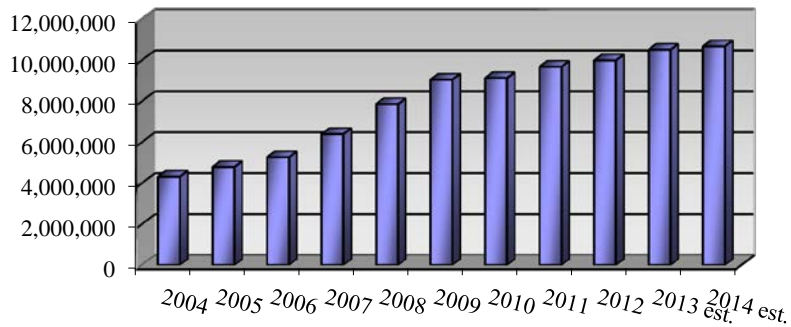
Revenue Assumptions

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.

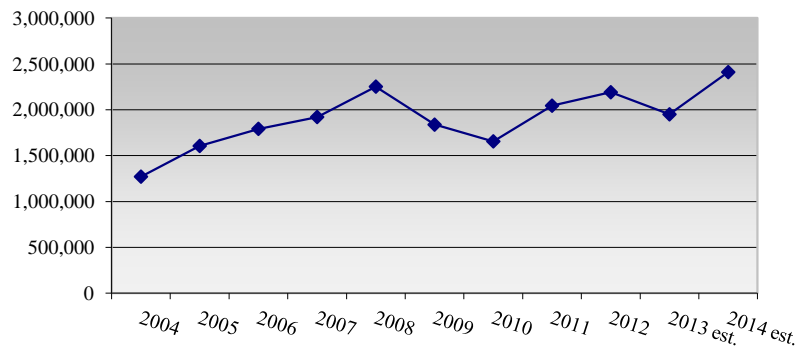
<u>Year</u>	<u>Amount</u>
2004	4,309,607
2005	4,790,574
2006	5,265,261
2007	6,391,264
2008	7,855,710
2009	9,048,350
2010	9,125,985
2011	9,675,127
2012	9,986,795
2013 est.	10,507,154
2014 est.	10,673,909



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>
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	2,044,229
2012	2,190,750
2013 est.	1,950,000
2014 est.	2,410,000



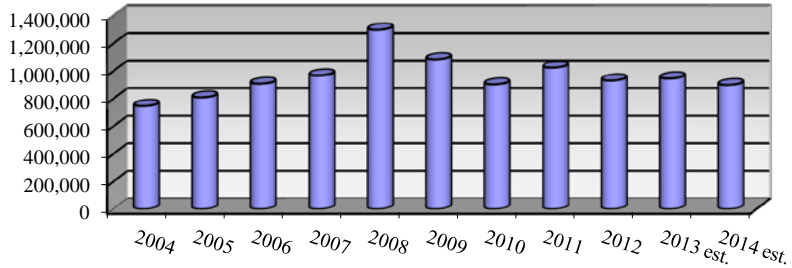
Revenue Assumptions

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.

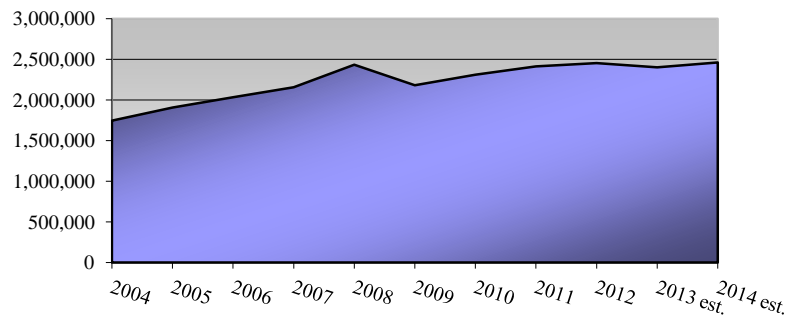
<u>Year</u>	<u>Amount</u>
2004	747,576
2005	809,144
2006	909,106
2007	967,868
2008	1,299,929
2009	1,085,257
2010	904,300
2011	1,024,787
2012	932,023
2013 est.	947,000
2014 est.	900,000



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>
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	2,411,666
2012	2,452,039
2013 est.	2,400,000
2014 est.	2,460,000



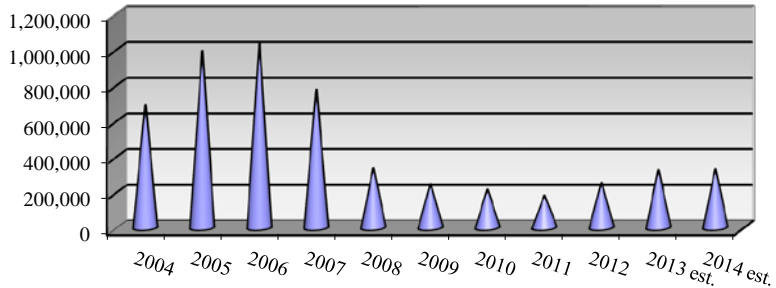
Revenue Assumptions

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.

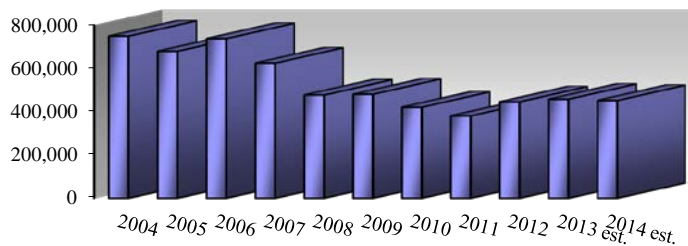
<u>Year</u>	<u>Amount</u>
2004	689,494
2005	991,595
2006	1,033,919
2007	774,679
2008	334,600
2009	245,108
2010	214,979
2011	180,609
2012	252,086
2013 est.	324,769
2014 est.	330,000



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>
2004	749,860
2005	680,033
2006	738,303
2007	625,179
2008	477,189
2009	480,983
2010	421,127
2011	381,281
2012	445,822
2013 est.	458,000
2014 est.	452,000



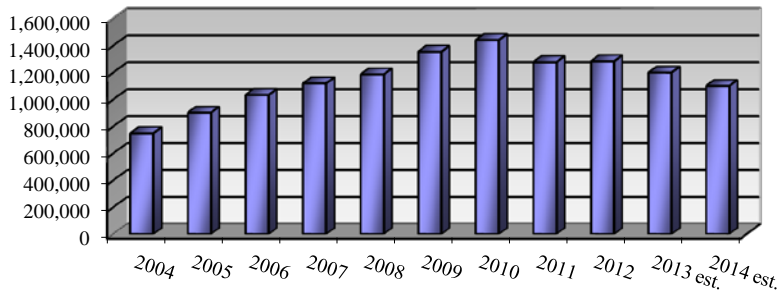
Revenue Assumptions

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.

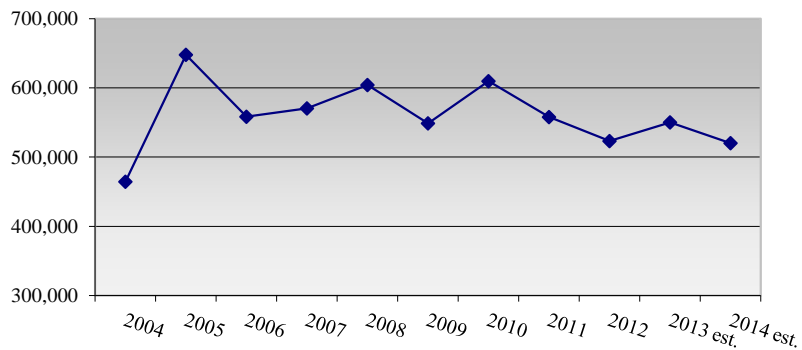
<u>Year</u>	<u>Amount</u>
2004	749,860
2005	901,800
2006	1,034,175
2007	1,119,554
2008	1,185,310
2009	1,355,086
2010	1,442,173
2011	1,276,825
2012	1,283,161
2013 est.	1,200,000
2014 est.	1,100,000



8. Fines & Forfeits

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

<u>Year</u>	<u>Amount</u>
2004	464,287
2005	647,643
2006	558,161
2007	570,228
2008	604,007
2009	548,617
2010	609,542
2011	557,688
2012	523,026
2013 est.	550,000
2014 est.	520,000



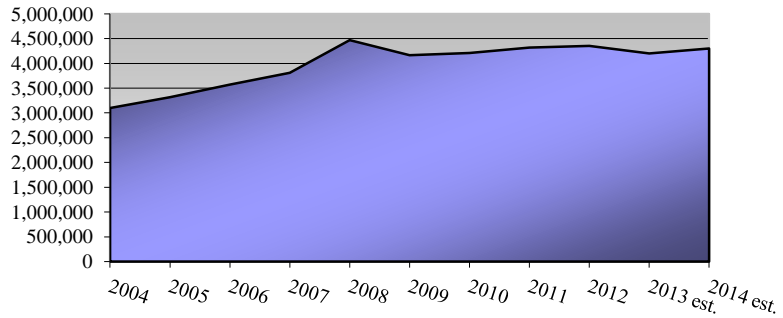
Revenue Assumptions

PUBLIC SAFETY SALES TAX

1. Public Safety Sales Tax

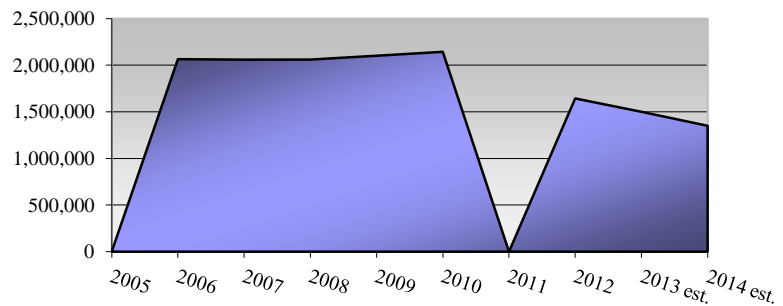
Kendall County instituted a 1/2 percent Public Safety Sales Tax after referendum approval in order to cover increasing costs of public safety and related services.

<u>Year</u>	<u>Amount</u>
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	4,318,302
2012	4,352,258
2013 est.	4,200,000
2014 est.	4,300,000



2. Transfer from Public Safety Sales Tax to General Fund

<u>Year</u>	<u>Amount</u>
2005	0
2006	2,064,403
2007	2,059,228
2008	2,060,000
2009	2,101,200
2010	2,143,225
2011	0
2012	1,643,171
2013 est.	1,500,000
2014 est.	1,350,000

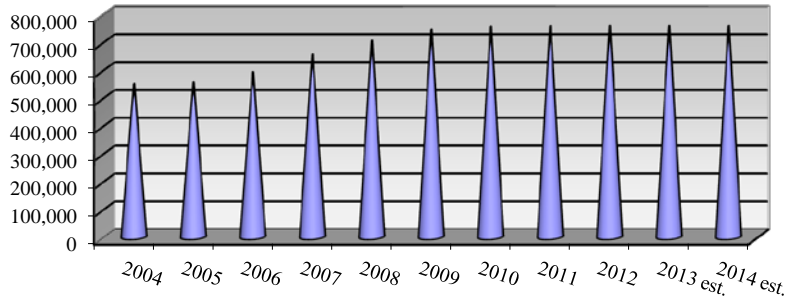


Revenue Assumptions

HEALTH & HUMAN SERVICES FUND

1. Ad Valorem (Property) Tax

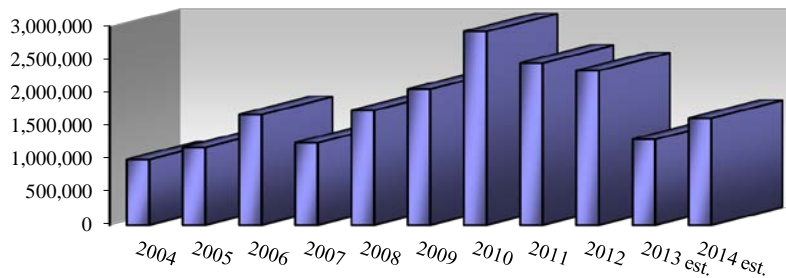
<u>Year</u>	<u>Amount</u>
2004	549,074
2005	554,716
2006	591,603
2007	654,472
2008	704,226
2009	743,426
2010	753,680
2011	755,623
2012	757,172
2013 est.	757,000
2014 est.	757,000



2. State Grant CAT Programs

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

<u>Year</u>	<u>Amount</u>
2004	992,265
2005	1,175,684
2006	1,668,906
2007	1,244,866
2008	1,732,155
2009	2,052,812
2010	2,923,780
2011	2,446,734
2012	2,332,644
2013 est.	1,296,298
2014 est.	1,614,838

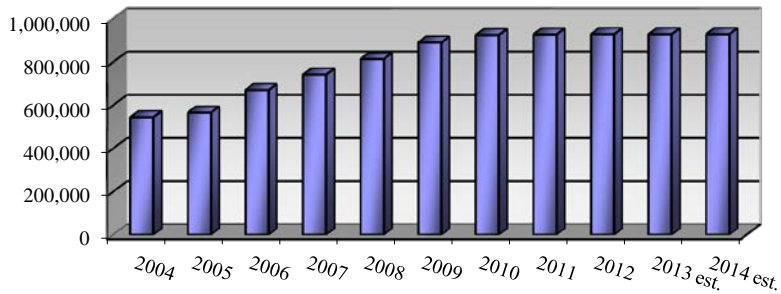


Revenue Assumptions

COMMUNITY 708 MENTAL HEALTH BOARD FUND

Ad Valorem (Property) Tax

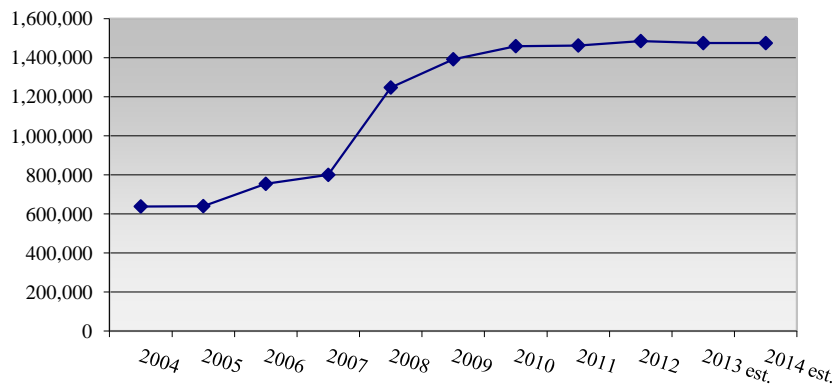
<u>Year</u>	<u>Amount</u>
2004	544,288
2005	565,619
2006	669,793
2007	741,388
2008	813,497
2009	890,163
2010	924,585
2011	926,627
2012	928,174
2013 est.	927,889
2014 est.	927,889



COUNTY HIGHWAY FUND

Ad Valorem (Property) Tax

<u>Year</u>	<u>Amount</u>
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	1,462,793
2012	1,485,423
2013 est.	1,474,998
2014 est.	1,475,000



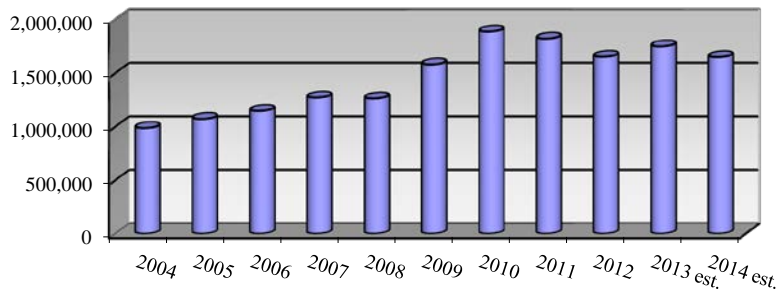
Revenue Assumptions

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.

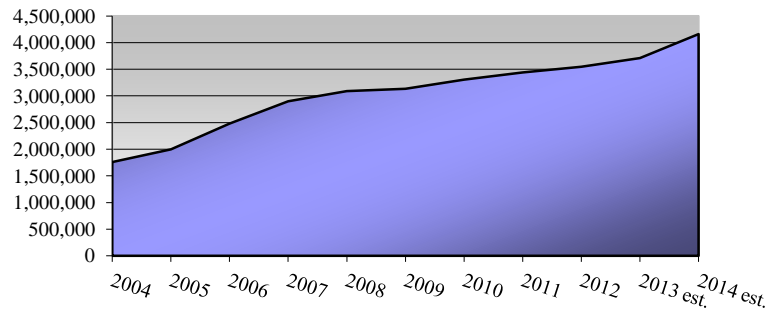
<u>Year</u>	<u>Amount</u>
2004	987,429
2005	1,072,061
2006	1,147,446
2007	1,271,742
2008	1,263,287
2009	1,580,442
2010	1,888,055
2011	1,821,729
2012	1,652,874
2013 est.	1,750,000
2014 est.	1,650,000



IMRF & SOCIAL SECURITY FUND

Ad Valorem (Property) Tax

<u>Year</u>	<u>Amount</u>
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	3,440,198
2012	3,546,990
2013 est.	3,709,925
2014 est.	4,160,000

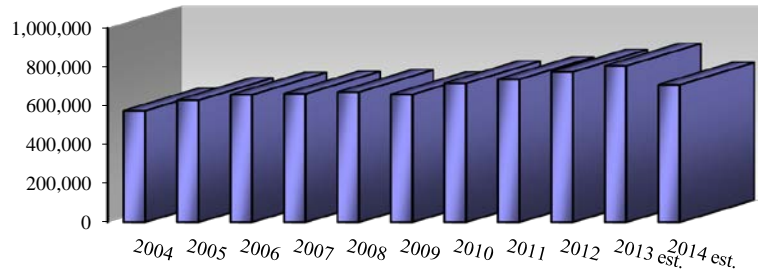


Revenue Assumptions

LIABILITY INSURANCE FUND

Ad Valorem (Property) Tax

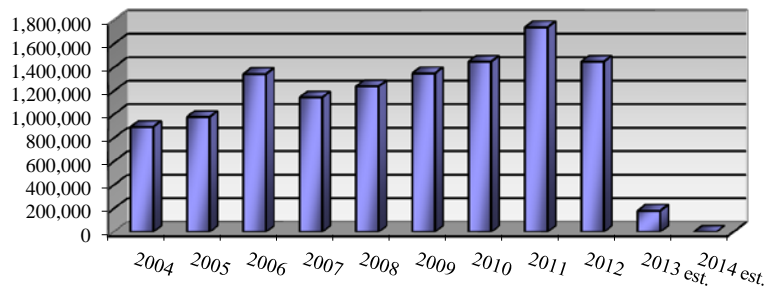
<u>Year</u>	<u>Amount</u>
2004	574,616
2005	629,288
2006	657,103
2007	662,137
2008	670,837
2009	658,655
2010	716,152
2011	736,623
2012	774,892
2013 est.	806,122
2014 est.	708,360



PUBLIC BUILDING COMMISSION LEASE FUND

Ad Valorem (Property) Tax

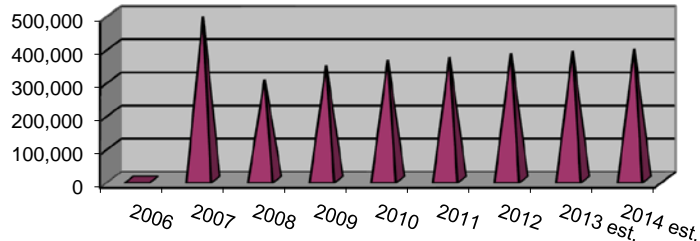
<u>Year</u>	<u>Amount</u>
2004	893,842
2005	978,492
2006	1,343,792
2007	1,145,323
2008	1,238,451
2009	1,349,914
2010	1,449,060
2011	1,741,156
2012	1,448,532
2013 est.	180,236
2014 est.	0



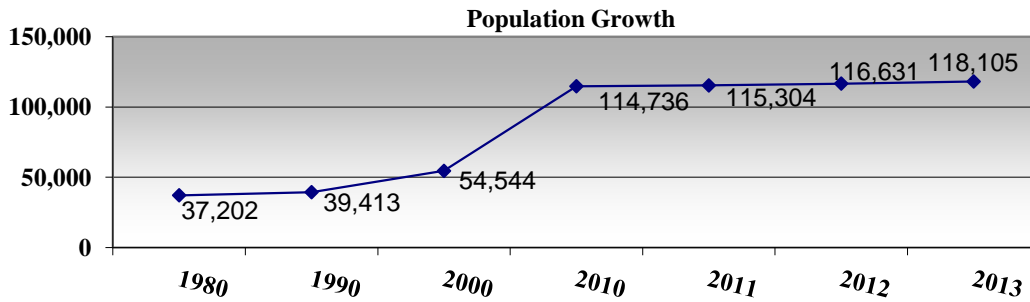
VETERANS ASSISTANCE COMMISSION

Veterans Assistance Commission

<u>Year</u>	<u>Amount</u>
2006	0
2007	493,410
2008	303,541
2009	345,639
2010	362,601
2011	370,529
2012	383,081
2013 est.	389,844
2014 est.	395,723



Demographics



Source: US Census Bureau - American Fact Finder
 2012 American Community Survey
 2011 American Community Survey
 2010 American Community Survey
 1980, 1990, 2010 Census

Population

	Amount			
	2013	%	2012	2011
Total Population	118,105	100%	116,631	115,304
Under 5 years	9,055	7.67%	10,432	10,431
5 to 9 years	9,947	8.42%	10,625	9,508
10 to 14 years	10,507	8.90%	9,413	10,428
15 to 19 years	9,045	7.66%	8,452	8,365
20 to 24 years	5,312	4.50%	5,085	5,707
25 to 34 years	16,953	14.35%	16,426	16,903
35 to 44 years	20,584	17.43%	21,927	20,807
45 to 54 years	16,366	13.86%	15,538	14,746
55 to 59 years	5,044	4.27%	4,680	5,959
60 to 64 years	5,811	4.92%	5,888	4,270
65 to 74 years	5,973	5.06%	5,037	4,957
75 to 84 years	2,573	2.18%	2,638	1,982
85 years and over	935	0.79%	490	1,241
Male Population	59,521	50.40%	57,049	57,418
Female Population	58,584	49.60%	59,582	57,886
Median Age	34.2		33.6	33.1



Source: US Census Bureau - American Fact Finder
 2012 American Community Survey
 2011 American Community Survey
 2010 American Community Survey
 2010 Census

Demographics

Educational Attainment

	Amount		
	2013	2012	2011
Population 25 years and Over	74,239	72,624	70,865
Bachelor's Degree or Higher	32.0%	36.9%	33.4%
High School Grad or Higher	94.2%	91.5%	91.8%
Less than 9th grade	1.7%	3.4%	2.5%
9th to 12th grade, no diploma	4.2%	5.1%	5.7%
High school grad (or GED)	24.8%	22.8%	26.3%
Some college, no degree	30.2%	23.6%	25.0%
Associate's degree	7.2%	8.2%	7.0%
Bachelor's degree	19.9%	23.9%	23.5%
Grad or professional degree	12.1%	13.0%	10.0%



Source: US Census Bureau - American Fact Finder
 2012 American Community Survey
 2011 American Community Survey
 2010 American Community Survey
 2010 Census

Housing

	2013	2012	2011
Total Housing Units	40,666	41,310	40,387
Occupied housing units	39,512	37,049	38,711
Owner Occupied	32,844	33,599	31,382
Renter Occupied	6,668	3,450	7,329
Vacant housing units	1,154	4,261	1,676
Homeowner Vacancy Rate		3.00%	0.80%
Rental Vacancy Rate		11.90%	2.90%
Median Owner Occupied Housing Value	\$196,800	\$206,800	\$223,100
Median Real Estate Taxes Paid		\$5,760	\$5,646
Median Monthly Owner Costs			
Owners with a Mortgage	\$2,018	\$1,947	\$1,996
Owners without a Mortgage	\$696	\$628	\$663
Renters	\$1,108	\$1,119	\$1,072
Average Household Size	2.98	3.14	2.97
Average Family Size	3.40	3.66	3.39
Median Household Income	\$77,361	\$80,655	



Source: US Census Bureau - American Fact Finder
 2012 American Community Survey
 2011 American Community Survey
 2010 American Community Survey
 2010 Census

Kendall County Facilities



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



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

Kendall County Facilities



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



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



Highway Department



Route 47 Campus

- Opened 1970's
- 4,800 Square feet

Highway Department - Salt Storage Facility



Route 47 Campus

- Highway Salt Storage Facility
- Construction Completed 2011
- 12,726 Square feet

Kendall County

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, Reserve Funds, Capital Projects and Debt Service Funds.

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 jail expansion, juvenile detention and housing and other public safety operations, as needed.

3 GIS Fund - Mapping (Fund 51)

This fee, 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 inspections, restaurant inspections, tanning salon inspections, recycling program, mental health counseling, senior counseling, substance abuse and alcohol treatment, DUI services, Community Services Block Grant administration, 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. This fund has previously granted 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, Fox Valley Older Adults, Senior Services Association Inc. and CNN (Community Nutrition Network).

Kendall County

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 insurances. Kendall County is part of the insurance and trust organization ICRMT (Illinois Counties Risk Management Trust).
- 14 Tuberculosis Fund (Fund 07)**

This fund provides for the continuation of services in Kendall County for County residents who have tuberculosis. The projected expenses will depend on the number of people that have T.B. in the County.
- 15 Public Building Commission Lease Fund (Fund 11)**

The PBC Fund was set-up to make bond payments for the new office building that houses the Health & Human Services Department, Technology Services Department and the Veterans' Assistance Commission. Revenues are currently transferred in from the General Fund.
- 16 Veterans Assistance Commission (Fund 89)**

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

Kendall County

Fund Structure

Special Department Funds

- 17 Economic Development Commission Fund (Fund 02)**

The 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 Highway Salt Storage Building Maintenance Fund (Fund 22)**

This fund was established in FY12. This fund captures the billing and collection of funds from multiple agencies around the county for future maintenance of the community Salt Storage Facility.
- 24 Kendall County Transportation Alternative Program, KC-TAP (Fund 191)**

The Kendall County Board has established the Kendall County Transportation Alternatives Program (KC-TAP) to help municipalities, forest preserves and park districts construct linear paths and sidewalks along State and County Highways in Kendall County. Applications from municipalities, forest preserves and park districts will be accepted and evaluated. Funds will be spent on the construction of the multi-use paths and sidewalks.
- 25 Animal Control Fund (Fund 35)**

This fund is used for the operations of the animal control facility.
- 26 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.

Kendall County

Fund Structure

Special Department Funds (Cont.)

27 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.

28 Animal Medical Care Fund (Fund 86)

This fund was established in 2013. A donor left \$25,000 in her will to Kendall County Animal Control to be used for the care of the animals. This fund will be used for the medical needs for the animals under the care of Kendall County Animal Control.

29 Recorder's Document Storage Fund (Fund 38)

Fund established per state statute to help defray the cost of document storage.

30 State 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.

31 Help America Vote Act - HAVA (Fund 92)

The Help America Vote Act (HAVA) was passed by the United States Congress to make sweeping reforms to the nation's voting process. HAVA addresses improvements to voting systems and voter access. HAVA creates new mandatory minimum standards for states to follow and provides funding to help states meet these new standards, replace voting systems and improve election administration. HAVA established the Election Assistance Committee (EAC) to assist states regarding HAVA compliance and to distribute funds to the states.

32 County Clerk Death Certificate Surcharge Fund (Fund 371)

The State of Illinois Public Health Department is granting funds as specified by the legislation of Public Act 93-0045, in relation to Public Health, Section 5 The Vital Records Act and Section 25.5 The Death Certificate Surcharge Fund.

33 Indemnity Fund (Fund 54)

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

34 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.

35 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.

36 Sheriff E-Ticket Fund (Fund 36)

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

Kendall County

Fund Structure

Special Department Funds (Cont.)

- 37 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.
- 38 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.
- 39 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.
- 40 Sheriff's Vehicle Fund - Statutory (Fund 91)**
Revenue collected from fines are used to purchase vehicles for the Sheriff's fleet.
- 41 Sheriff Range Fees Fund (Fund 402)**
The Sheriff's Office Range Fee Fund shall be used solely for expenses related to the operation, maintenance and decommissioning of the Kendall County Sheriff's Office Firearms Training Range. It shall be funded by annual dues paid by law enforcement agencies that use the range for firearms training and qualifications. The Sheriff's Office Range is located at 6925 Rt. 71 Oswego, IL.
- 42 Jail Commissary (Fund 403)**
The Fund shall consist of all profits generated by the Kendall County Jail Commissary system. These funds shall be used for detainee welfare and shall be subject to audit.
- 43 COPs Technology (Fund 80)**
This fund receives grants from the Federal Government to purchase and maintain in-car video systems. This fund will be closed out in FY13.
- 44 County Reserves (Fund 60)**
This fund captures the activity for various Sheriff and Health Department grants.
- 45 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.
- 46 Child Advocacy (Fund 77)**
This fund captures the grants and donations given to the State's Attorney's Office Child Advocacy Center.
- 47 State's Attorney Records Automation (Fund 442)**
The State's Attorney shall be entitled to a \$2 fee to be paid by the defendant on a judgment of guilty or a grant of supervision for a violation of any provision of the Illinois Vehicle Code or any felony, misdemeanor, or petty offense to discharge the expense of the State's Attorneys' Office for establishing and maintaining automated record keeping systems.

Kendall County

Fund Structure

Special Department Funds (Cont.)

- 48 State's Attorney Juvenile Justice Council Fund (Fund 443)**
The purpose of a county juvenile justice council is to provide a forum for the development of a community-based interagency assessment of the local juvenile justice system, juvenile delinquency, and to make recommendations to the county board, or county boards, for more effectively utilizing existing community resources in dealing with juveniles who are found to be involved in crime, or who are truant or have been suspended or expelled from school.
- 49 State's Attorney Money Laundering Asset Forfeiture Fund (Fund 444)**
Any real or personal property derived from, or traceable to any proceeds the person obtained directly or indirectly from a violation of the Money Laundering Act shall be subject to forfeiture under Illinois law and a portion of the proceeds to be awarded to State's Attorney's Office for use in the enforcement of laws.
- 50 Circuit Clerk Document Storage Fund (Fund 44)**
This fund is established to help defray the expense of document storage.
- 51 Court Automation Fund (Fund 45)**
Pursuant to Statute the County Board adopted a resolution on Nov 13, 1984 which established this fund. Expenditures may made by the County Board from this fund provided they are approved by the Clerk of the Court and the Chief Judge or his designee It was amended by county board resolution No. 92-21 on Sept. 15, 1992 effective Oct 1, 1992 in order to increase the fee to the maximum of \$5.00. The goal is to continually improve, update and provide an integrated recordkeeping system for Kendall County courts that will function with efficiency, and maintain the integrity of our judicial system.
- 52 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.
- 53 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.
- 54 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.
- 55 Circuit Clerk Transportation Safety Highway Hire-Back Fund (Fund 441)**
This fund captures the fees paid for exceeding the speed limit while traveling through a highway construction or maintenance speed zone.

Kendall County

Fund Structure

Special Department Funds (Cont.)

56 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.

57 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).

58 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.

59 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

60 Kendall Area Transit Fund (Fund 55)

This fund was created in FY09 to fund Kendall County Para Transit.

61 Coroner's Death Certificate Grant (Fund 47)

A portion of the fees collected for death certificates goes into a state fund. The state allocates the funds between the County Coroners based on the number of death certificates created by each office. Grant money is sent annually. The funds can be used by the Coroner's office specifically for training and/or equipment.

62 Coroner Fees (Fund 94)

This 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.

63 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.

Kendall County

Fund Structure

Special Department Funds (Cont.)

64 Fox Valley Ecosystem Agency (Fund 88)

The Fox River Ecosystem Partnership (FREP) is a 501c3 organization made up of non-profit organizations, government agencies, businesses and individuals that work to protect and enhance the resources of the Fox River watershed. This fund receives revenues from dues and donations. Expenditures include various projects including seminars and rain garden construction. The Kendall County Forest Preserve Director served as Treasurer. When his term ended the account funds were passed on to the new FREP Treasurer.

65 Liability Insurance Program (Fund 23)

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

Reserve Funds

66 General Fund Special Reserve Fund (Fund 76)

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

Capital Project Funds

67 Capital Improvement Fund (Fund 04)

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

68 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.

Capital Project Funds (cont.)

69 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.

70 Building Fund (Fund 26)

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

71 Animal Control Building Fund (Fund 34)

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

72 Special Construction Fund Public Safety Center - PSC (Fund 24)

This fund was established in November of FY11 by County Board Resolution to capture revenue and expenditure related to the build out of the Public Safety Center basement for KenCom.

73 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.

Kendall County

Fund Structure

Capital Project Funds (cont.)

74 Courthouse Expansion Construction Fund - Bond Proceeds (Fund 97)

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

75 County Building Bond Proceeds Fund (Fund 30)

Fund created in FY11 to receive bond proceeds to pay costs of issuance for the refunding of \$4.5M General Obligation Bonds, Series 2002B which provided funds to construct the County Office Building housing the Health and Human Services Department, Technology Department and Veterans Assistance Commission.

Debt Service Funds

76 Jail Addition Debt Service Fund (Fund 58)

Fund to pay debt service for the new jail expansion. Revenues are currently transferred in from the Public Safety Sales Tax. Kendall County issued \$6,998,396 20 year 2002 Series A General Obligation Bonds. The bonds were refunded on September 28, 2010 with \$8,625,000 13 year General Obligation Refunding Bonds.

77 County Building Debt Service Fund (Fund 56)

Fund to pay debt service for new county 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. Kendall County issued \$4,500,000 30 year General Obligation Bonds. The bonds were refunded on December 8, 2011 with \$4,215,000 20 year General Obligation Bonds.

78 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

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

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 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.

Kendall County Process & Timeline Annual Budget, Revenue Projections, Levy Extension

Subject Kendall County Annual Budget Process & Timeline

Purpose Standardize the budget process and timeline

Statement of Policy It is the responsibility of the individual Kendall County Department Head/Elected Official to prepare and present to the Budget and Finance Committee their annual departmental/office budget along with any corresponding new initiative requests.

Procedure Goal The goal of this procedure is to provide instruction and a timeline to Kendall County staff for the preparation of the annual department/office budget and corresponding new initiative requests.

Budget Preparation: Departments/Offices

Administrative Services Department	Animal Control Department
Supervisor of Assessments Department	Board of Review
Circuit Clerk's Office	Circuit Court Judge's Office
Coroner's Office	County Clerk's Office
Emergency Management Agency	Facilities Management Department
Health and Human Services Department	Highway Department
KenCom Department	Planning, Building and Zoning Department
Probation (Combined Court Services) Department	Public Defender Department
Regional Office of Education	Sheriff's Office
State's Attorney's Office	Soil & Water Conservation (Grant Request)
Technology Services Department	Treasurer's Office
Tuberculosis (Levy Request)	Veteran's Assistance Commission

Budget Review: Committee/Board

Budget & Finance Committee
County Board

Kendall County Process & Timeline
Annual Budget, Revenue Projections, Levy Extension

February

Budget

Administrative Services

- **Prepare Budget Files** Feb 1 - June 1
 - Prepare initial revenue, expenditure and year end fund balances for use by Budget & Finance Committee to set budget criteria
 - Enter actual figures from prior FY Annual Audit
 - Update authorized positions

May

New Initiatives

Administrative Services

- **New Initiative Forms and Budget Calendar** May 1
 - New Initiative Forms are available May 1 and due June 30
 - Budget files will be available June 1 and due July 31

Department/Office

- **Request New Initiative** May 1 – June 30
 - New Initiative Forms and the *New Initiatives Instruction* Form are available on the Y: Fiscal Drive
 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** May
 - 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

Kendall County Process & Timeline

Annual Budget, Revenue Projections, Levy Extension

June

Budget

Administrative Services

- **FY Budget Process and Budget Calendar** Jun 1
 - Budget files are available June 1 and due July 31
 - Distribute FY budget criteria for individual salary increase range, overall department/office salary line item increases and overall budget increase
 - Departments/Offices schedule a budget hearing with B & F Committee :

Department/Office

- **Enter Budget** Jun 1 – Jul 31
 - 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
 - Schedule Budget Hearing

Revenue

Administrative Services

- **Refine Revenue Projections & Year End Fund Balances** Jun 1 – Jul 31
 - Analyze revenues. Prepare projections. Meet with Department Head/Elected Official, J. Purcell, J. Ferko, J. Wilkins and L. Caldwell for major revenues and fund balances.
 - 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 – PBZ
 - Transportation Sales Tax – County Engineer
 - Corrections Board & Care – Chief Deputy Sheriff
 - Sheriff Fees – Chief Deputy Sheriff
 - Public Safety Sales Tax – Administrative Services
 - Health Insurance – Administrative Services
 - Animal Control – Animal Warden

Kendall County Process & Timeline
Annual Budget, Revenue Projections, Levy Extension

July

New Initiatives

Administrative Services

- **Review New Initiatives** Jul 1 – Jul 31
 - 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

Departments/Offices

- **Budget Submittals Due** Jul 31

August

New Initiatives

Administrative Services

- **Present Compiled New Initiatives to B&F Committee** 1st Aug
BF Comm. Mtg.

Budget

Administrative Services

- **Budget Analysis** Aug 1 - Aug 27
 - Utilize YTD Fund Balance Reports
 - Personnel Costs
 - Utilities
 - Fuel
 - Electricity
 - Capital Costs
 - Debt Service
 - Commodities >\$20,000
 - Training and Travel

Budget & Finance Committee

- **Budget Hearings** Aug

Kendall County Process & Timeline
Annual Budget, Revenue Projections, Levy Extension

September

Budget

Budget & Finance Committee

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

Levy

Administrative Services

- Calculate tax rate, levy and levy allocation Sep

Budget & Finance Committee

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

October

Budget

Administrative Services

- **Submit Ad (Public Notice) to KC Record** 1 week prior to Ad
(Public Notice) run day
 - 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
 - Tentative Budget has to be available for public inspection at least 15 days prior to Budget Approval

County Board

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

November

Budget

County Board

- **Budget Approval** 1st Board Meeting in Nov
 - County Board approves Budget

Levy

Administrative Services

- **Submit Levy Ad to KC Record** 1 week prior to Ad (Public Notice) run date
 - Public Notice of Intent to Adopt an Aggregate Levy
 - Notice has to run >7days < 14 days prior to Levy Hearing

County Board

- **Levy Public Hearings & Approval** 2nd Board Meeting in Nov
 - County Board holds Levy Hearings and approved Levies