

**Annual Operating Budget
For the Fiscal Year
2014-2015**



County of Kendall, Illinois

County of Kendall Annual Operating Budget

Fiscal Year
2014-2015

December 1, 2014 - November 30, 2015

ADOPTED November 24, 2014

COUNTY BOARD

John Shaw, Chairman

John P. Purcell, Finance Committee

Amy Cesich, Finance Committee

Elizabeth E. Flowers, Finance Committee

Judy Gilmour, Finance Committee

Matthew Prochaska, Finance Committee

Lynn Cullick

Scott Gryder

Dan Koukol

Jeff Wehrli

Jeff Wilkins

County Administrator

Jill Ferko

County Treasurer

Latreese Caldwell

Budget & Research Coordinator

Wipfli LLP, Auditor

Kendall County
Elected & Appointed Officials

ELECTED OFFICIALS

Dwight Baird, Sheriff Elect FY15
Jill Ferko, Treasurer
Deborah Gillette, County Clerk & Recorder
Timothy McCann, Chief Judge 23rd Circuit
Christopher Mehochko, Regional Office of Education
Rebecca Morganegg, Clerk of the Circuit Court
Richard Randall, Sheriff FY14
Kenneth Toftoy, Coroner
Eric Weis, State's Attorney

APPOINTED OFFICIALS

B. Steve Barrett, Veteran's Assistance Commission
Victoria Chuffo, Public Defender
Anna Friedman, Animal Control
Joseph Gillespie, Emergency Management Agency
Francis Klaas, Highway
Stanley Laken, Technology Services
Andrew Nicoletti, Assessments
James Smiley, Facilities Management
Amaal Tokars, Health & Human Services
Tina Varney, Probation/Court Services
Jeffrey Wilkins, County Administrator

KENDALL COUNTY FY15 BUDGET

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

November 24, 2014

LETTER OF BUDGET TRANSMITTAL – FY 2015
KENDALL COUNTY, ILLINOIS

Honorable Chair and County Board Members:

I am pleased to present the Fiscal Year 2015 Budget. This document includes projections for the fiscal year beginning December 1, 2014 and ending November 30, 2015. 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 2015 Budget presents a financial plan embodying the County's dedication to continuous improvement of the community.

The County budget is a management plan that fully encompasses sound principles of accounting and financial management held by the Governmental Accounting Standards Board. The County budget is prepared in a format in compliance with the Government Finance Officers Association of the United States and Canada's Certificate of Recognition for Budget Preparation.

I would like to take this opportunity to thank the Budget and Finance Committee Chair and Committee Members for their efforts, and all County Board Members for their direction and support in the development of this budget document. I would like to extend a special note of appreciation to the Department Heads and Elected Officials, as well as the entire County Staff for their efforts and contributions to this financial plan.

Respectfully Submitted,

Jeff Wilkins
County Administrator

KENDALL COUNTY FY15 BUDGET SUMMARY

Kendall County's FY15 Budget totals \$70,686,203. These funds include the General (Corporate) Fund and 77 Other Funds. The FY15 Budget is 0.3% more than the County's FY14 budget of \$70,482,678.

TOTAL REVENUES

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

Total Budget Revenue

	FY14	FY15	Difference	% Change
Taxes	\$ 36,031,486	\$ 36,282,422	\$ 250,936	0.7%
Licenses, Permits & Fees from Services	11,723,894	11,131,902	(591,992)	-5.0%
Interest Income	51,306	45,769	(5,537)	-10.8%
Intergovernmental	7,289,268	7,721,554	432,286	5.9%
Transfers In	7,583,349	7,062,630	(520,719)	-6.9%
Cash On Hand	7,803,375	8,441,925	638,550	8.2%
	<u>\$ 70,482,678</u>	<u>\$ 70,686,203</u>	<u>\$ 203,524</u>	<u>0.3%</u>

TOTAL EXPENDITURES

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

Total Budget Expenditure

	FY14	FY15	Difference	% Change
Personnel	\$ 31,510,189	\$ 32,265,006	\$ 754,817	2.4%
Contractual	9,328,054	9,279,420	(48,634)	-0.5%
Commodities	2,107,355	1,876,366	(230,989)	-11.0%
Capital	13,187,122	13,343,647	156,525	1.2%
Other	2,975,209	3,247,995	272,786	9.2%
Debt Service	6,680,622	6,600,719	(79,903)	-1.2%
Transfers Out for Operations	3,981,259	3,436,478	(544,781)	-13.7%
Transfers Out for Reserves	400,000	400,000	-	0.0%
Increase Fund Balance	312,868	236,572	(76,296)	-24.4%
	<u>\$ 70,482,678</u>	<u>\$ 70,686,203</u>	<u>\$ 203,525</u>	<u>0.3%</u>

GENERAL FUND

The General Fund is Kendall County's major operating and administrative fund for 22 Departments. The County's FY15 General Fund Expenditures total \$26,973,402. General Fund Revenues total \$25,512,356. The County is estimated to utilize \$1,461,046 reserve revenues to balance the FY15 budgetary expenditures.

GENERAL FUND REVENUES

Kendall County's FY15 General Fund Revenues and Transfers In total \$25,512,356. This represents a 3.8% decrease from the County's FY14 Revenues and Transfers In of \$26,518,158. An estimated \$1,461,046 reserve revenue will be used to balance the FY15 budget.

The General Fund anticipates receiving \$10,448,073 of the Capped Property Tax Levy. Taxes are estimated to decrease \$210,836. Licenses, Permits and Fees from Services are estimated to decrease \$359,001. Interest Income is estimated to decrease \$5,000. Transfers In is estimated to decrease \$572,639. Intergovernmental Revenue is estimated to increase \$141,673.

General Fund Revenue

	FY14	FY15	Difference	% Change
Taxes	\$ 17,723,909	\$ 17,513,073	\$ (210,836)	-1.2%
Licenses, Permits & Fees from Services	5,805,567	5,446,566	(359,001)	-6.2%
Interest Income	35,000	30,000	(5,000)	-14.3%
Intergovernmental	530,632	672,305	141,673	26.7%
Transfers In	2,423,050	1,850,411	(572,639)	-23.6%
Subtotal	26,518,158	25,512,356	(1,005,802)	-3.8%
Cash On Hand	-	1,461,046	1,461,046	
Total Revenue	\$ 26,518,158	\$ 26,973,402	\$ 455,244	1.7%

GENERAL FUND EXPENDITURES

Kendall County's FY15 General Fund Expenditures total \$26,973,402. This represents a 1.7% increase over the County's FY14 General Fund Expenditures of \$26,518,158.

The General Fund will pay 62% of the County's total Personnel costs. General Fund Personnel costs are estimated to increase 2.9%. Contractual Services costs are estimated to increase 3.3%. Capital spending is estimated to increase 6.3%. Debt Service will decrease 58.8% due to \$200,000 debt service for the Courthouse Expansion being paid from the Public Safety Sales Tax.

General Fund Expenditure

	FY14	FY15	Difference	% Change
Personnel	\$ 19,550,447	\$ 20,108,663	\$ 558,216	2.9%
Contractual	4,252,764	4,391,808	139,045	3.3%
Commodities	1,427,920	1,342,570	(85,350)	-6.0%
Capital	535,905	569,575	33,670	6.3%
Other	361,031	369,312	8,281	2.3%
Debt Service	340,091	140,000	(200,091)	-58.8%
Transfers Out for Operations	50,000	51,474	1,474	2.9%
Transfers Out for Reserves	-	-	-	
	\$ 26,518,158	\$ 26,973,402	\$ 455,244	1.7%

OTHER FUNDS

Kendall County utilizes 77 Other Funds to capture costs for funds other than the General Fund. Other funds consist of 12 Levy Funds, 52 Special Department Funds and 13 Capital, Reserve & Debt Service Funds. The major Other Funds with expenditures exceeding \$1 Million include the Public Safety Sales Tax Fund, Transportation Sales Tax Fund, County Bridge Fund, IMRF/SS Fund, Liability Insurance Fund, County Motor Fuel Tax Fund, Kendall Area Transit Fund, Public Safety Capital Fund, Health and Human Services Fund, Highway Fund, and Debt Service Funds. Other Funds' FY15 Expenditures total \$43,712,801. Revenues total \$36,731,922. \$6,980,879 Cash on Hand will be used.

OTHER FUNDS REVENUES

Kendall County's FY15 Other Funds Revenues and Transfers In total \$36,731,922. Revenues and Transfers In is expected to increase 1.6% over the prior year. \$6,980,879 Cash on Hand will be used to fund the deficit. FY15 Cash on Hand needed is 10.5% less than was budgeted in FY14. Tax revenue will increase by 2.5%. Licenses, Permits and Fees from Services and Interest Income will decrease 3.9% and 3.3%, respectively. Intergovernmental revenue will increase 4.3%.

Other Funds Revenue

	FY14	FY15	Difference	% Change
Taxes	\$ 18,307,577	\$ 18,769,349	\$ 461,772	2.5%
Licenses, Permits & Fees from Services	5,918,327	5,685,336	(232,991)	-3.9%
Interest Income	16,306	15,769	(537)	-3.3%
Intergovernmental	6,758,636	7,049,249	290,613	4.3%
Transfers In	5,160,299	5,212,219	51,920	1.0%
Subtotal	36,161,145	36,731,922	570,777	1.6%
Cash On Hand	7,803,375	6,980,879	(822,496)	-10.5%
Total Revenue	\$ 43,964,520	\$ 43,712,801	\$ (251,719)	-0.6%

OTHER FUNDS EXPENDITURES

Kendall County's FY15 Other Funds Expenditures total \$43,712,801. This represents a .6% decrease from FY14 Other Funds Expenditures of \$43,964,520.

Other Funds Personnel cost will increase 1.6%. Contractual, Commodities and Transfers Out will decrease. Capital, Other and Debt Service will increase over the prior year. Debt Service will increase per contract payment. The decrease Fund Balance is due to more funding programmed toward expenditure rather than fund balance enhancement.

Other Funds Expenditure

	FY14	FY15	Difference	% Change
Personnel	\$ 11,959,741	\$ 12,156,343	\$ 196,602	1.6%
Contractual	5,075,290	4,887,612	(187,678)	-3.7%
Commodities	679,435	533,796	(145,639)	-21.4%
Capital	12,651,217	12,774,072	122,855	1.0%
Other	2,614,178	2,878,683	264,505	10.1%
Debt Service	6,340,531	6,460,719	120,188	1.9%
Transfers Out for Operations	3,931,259	3,385,004	(546,255)	-13.9%
Transfers Out for Reserves	400,000	400,000	-	0.0%
Increase Fund Balance	312,868	236,572	(76,296)	-24.4%
	<u>\$ 43,964,520</u>	<u>\$ 43,712,801</u>	<u>\$ (251,719)</u>	<u>-0.6%</u>

PROPERTY TAX LEVY

Revenue received from the Property Tax Levy constitutes 56.3% of all Tax Revenue.

Property taxes are levied on all parcels in Kendall County.

PTELL

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.

EQUALIZED ASSESSED VALUE (EAV)

Kendall County's 2014 Equalized Assessed Value (EAV) of Property is approximately \$2,768,955,774 or \$2.76 Billion before any Board of Review reductions. This represents less than .5% decrease from the prior year's EAV of \$2,777,822,084.

NEW CONSTRUCTION

The anticipated New Construction value is approximately \$25,278,522. This represents a 1.2% increase from the prior year's New Construction value of \$24,956,200.

CONSUMER PRICE INDEX (CPI)

The Consumer Price Index (CPI) is the annual change of the inflation rate from year to year for a basket of consumer goods. The 2013 CPI, used to calculate the 2014 estimated levy extension is 1.5%. The prior year's CPI was 1.7%.

PROPERTY TAX LEVY EXTENSION

The PTELL calculation yields a Capped Property Tax Levy Extension of \$20,442,422. This amount is a 1.0% increase over the prior year's Capped Property Tax Levy Extension of \$20,237,255. Kendall County did not levy the maximum extension available for FY15.

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

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 FY15, Kendall County has budgeted 321.5 full time and 15.7 part time and seasonal positions.

The Personnel count is up 2.0 positions from FY14. Two new fulltime staff will be added to the Combined Court Service Department. These new positions are grant funded by the AOIC (Administrative Office of the Illinois Courts).

HIGHWAY CAPITAL

The Kendall County Highway Department's 2015-2019 5-Year Surface Transportation Program totals \$49,615,000. In FY15, the Highway Department anticipates expenditures of \$15.08M for Engineering, Land Acquisition, Reconstruction, Safety Shoulder Construction, Resurfacing and Pavement Preservation projects.

FY15 Highway Project Funding

Funding Source	Amount
County Bridge	\$ 2,150,000
Transportation Sales Tax	7,100,000
Motor Fuel Tax	2,500,000
State and Local Funding	3,330,000
	<u>\$ 15,080,000</u>

FY15 Budget Summary

Sources	%	All Funds	General Fund	Other Funds
Taxes	51%	36,282,422	17,513,073	18,769,349
Licenses, Permits & Fees from Services	16%	11,131,902	5,446,566	5,685,336
Interest	0%	45,769	30,000	15,769
Intergovernmental	11%	7,721,554	672,305	7,049,249
Transfers In	10%	7,062,630	1,850,411	5,212,219
Subtotal Revenue		62,244,277	25,512,356	36,731,922
Cash on Hand	12%	8,441,925	1,461,046	6,980,879
Total Sources	100%	70,686,203	26,973,402	43,712,801

Uses	%	All Funds	General Fund	Other Funds
Personnel	46%	32,265,006	20,108,663	12,156,343
Contractual	13%	9,279,420	4,391,808	4,887,612
Commodities	3%	1,876,366	1,342,570	533,796
Capital	19%	13,343,647	569,575	12,774,072
Other	5%	3,247,995	369,312	2,878,683
Debt Service	9%	6,600,719	140,000	6,460,719
Subtotal Expenditure		66,613,153	26,921,928	39,691,225
Transfers Out for Operations	5%	3,436,478	51,474	3,385,004
Transfers Out for Reserves	1%	400,000	-	400,000
Fund Balance Reserve	0%	236,572		236,572
Subtotal Other Uses		4,073,050	51,474	4,021,576
Total Uses	100%	70,686,203	26,973,402	43,712,801

Property Tax

PROPERTY TAX

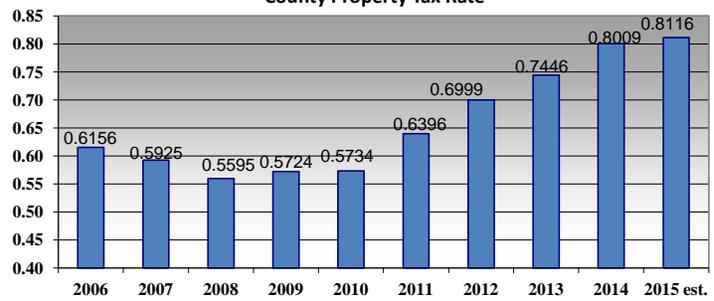
The ad valorem property tax is allocated to the following funds:

Fund	FY15 - Estimate	%	FY14 - Actual	%	FY13 - Actual	%	FY12 - Actual	%
General Fund	10,448,073	51.1%	10,691,428	52.8%	10,518,574	53.4%	9,985,582	52.6%
IMRF	3,200,000	15.7%	2,800,076	13.8%	2,370,037	12.0%	2,255,646	11.9%
County Highway Fund	1,475,000	7.2%	1,475,080	7.3%	1,474,998	7.5%	1,485,191	7.8%
Social Security	1,000,000	4.9%	1,360,116	6.7%	1,339,888	6.8%	1,290,900	6.8%
Liability Insurance Fund	1,100,000	5.4%	708,483	3.5%	806,122	4.1%	774,831	4.1%
708 Mental Health Fund	927,889	4.5%	927,800	4.6%	927,882	4.7%	927,989	4.9%
Health & Human Services Fund	757,000	3.7%	756,996	3.7%	756,991	3.8%	757,036	4.0%
County Bridge Fund	575,000	2.8%	575,074	2.8%	574,886	2.9%	565,078	3.0%
Veterans Assistance Cms.	403,789	2.0%	395,679	2.0%	389,844	2.0%	383,040	2.0%
Social Services for Seniors Fund	350,000	1.7%	343,630	1.7%	343,650	1.7%	343,948	1.8%
Extension Education Fund	185,671	0.9%	182,932	0.9%	180,503	0.9%	180,580	1.0%
Tuberculosis Fund	15,000	0.1%	14,907	0.1%	14,953	0.1%	15,170	0.1%
Federal Aid Matching Fund	5,000	0.02%	5,053	0.02%	4,005	0.02%	4,084	0.0%
Total Capped Levies	20,442,422	100.0%	20,237,255	100.0%	19,702,333	100.0%	18,969,075	100.0%
Uncapped Levy: PBC Lease Fund					180,236		1,447,558	
Total All Levies	20,442,422		20,237,255		19,882,569		20,416,633	

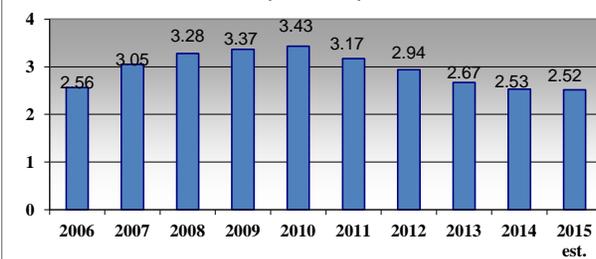
Property Tax Bill - Village of Oswego Example

2013 Tax - Payable 2014	Rate per \$100	% of Total
Kendall County	0.80094	7.01%
Oswego FPD	0.78061	6.84%
Forest Preserve	0.16399	1.44%
Waubensee JC #516	0.56905	4.98%
Oswego Library District	0.29614	2.59%
Oswego Park District	0.48723	4.27%
Oswego Township	0.09204	0.81%
Oswego Road District	0.20586	1.80%
Oswego School District #308	7.85960	68.83%
Village of Oswego	0.16325	1.43%
Total	11.41871	100%

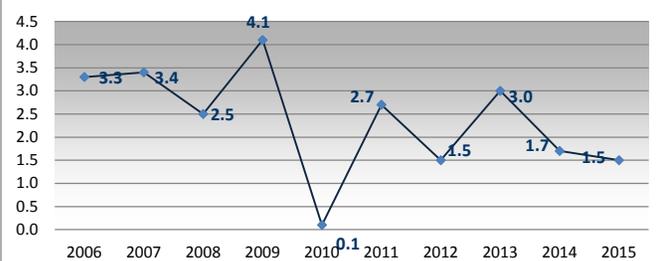
County Property Tax Rate



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

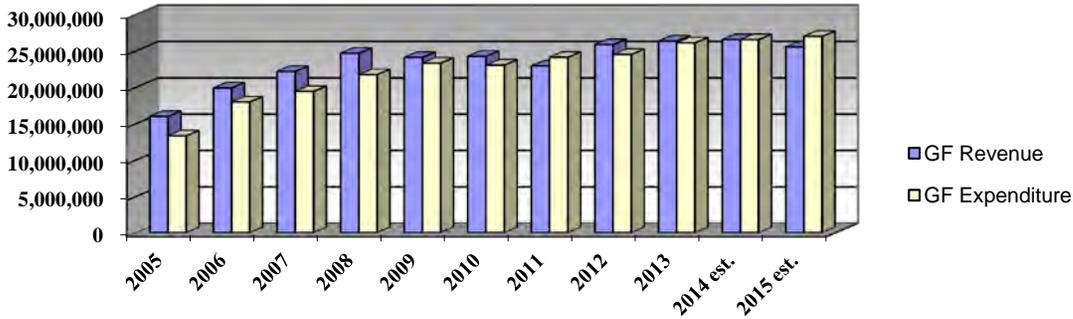
FY15
 $\$100,000 / 3 / \$100 * .8116 = \$ 270.54$

General Fund Revenue

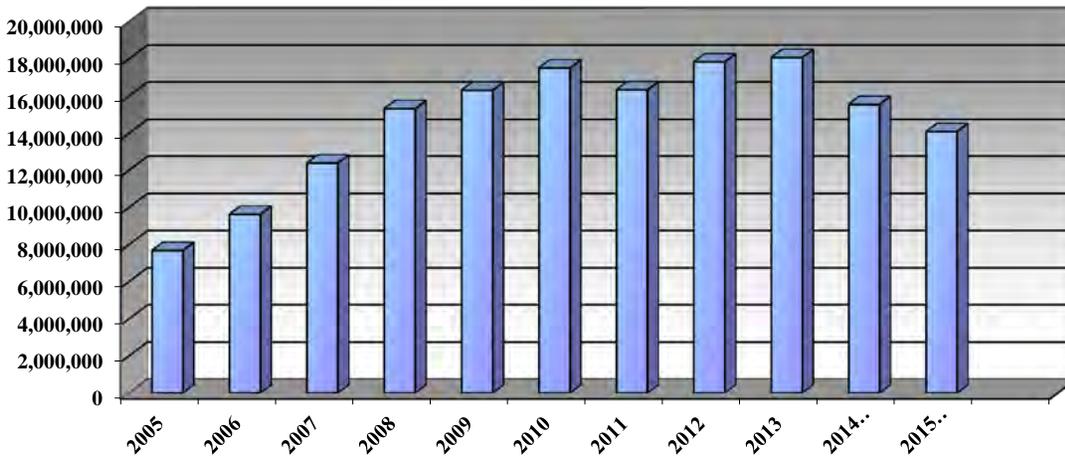
FY15 Estimated General Fund Revenue

Revenue Sources \$300,000 or Greater			Revenue Sources by Category		
Revenue	Est. Amount	% of Total	Category	Est. Amount	% of Total
Ad Valorem (Property) Tax	10,448,073	41.0%	Taxes	17,513,073	68.6%
1/4 Cent Sales Tax	2,575,000	10.1%	Licenses, Permits & Fees from Services	5,446,566	21.3%
State Income Tax	2,390,000	9.4%	Interest	30,000	0.1%
Circuit Clerk Fees	950,000	3.7%	Intergovernmental	672,305	2.6%
Corrections Board & Care	900,000	3.5%	Transfers In	1,850,411	7.3%
State Sales Tax	825,000	3.2%			
Sheriff Fees	575,000	2.3%			
Fines & Forfeits	500,000	2.0%			
Local Use Tax	450,000	1.8%			
Personal Property Repl. Tax	370,000	1.5%			
County Clerk Fees	358,000	1.4%			
Property Tax Late Payment Penalty	350,000	1.4%			
Subtotal	20,691,073	81.1%			
Revenue Sources under \$300,000	4,821,283	18.9%			
Total	25,512,356	100%		25,512,356	100%

**GF Revenue & Expenditure
FY05 to FY15**



Fund Balance FY05 to FY15



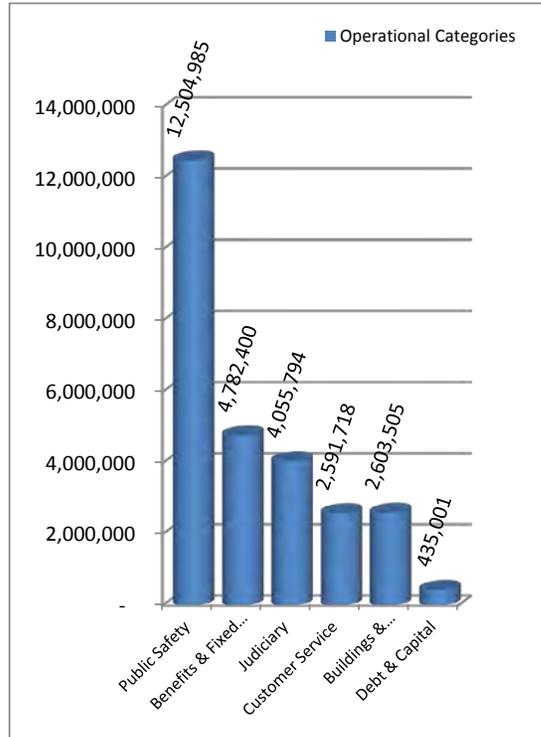
General Fund Expenditures

FY15 General Fund Expenditures

The Corporate Fund (General Fund) funds 22 County Department/Office operations, 14 Other Funds' programs, 1 debt service fund and 1 capital fund in the following operational categories:

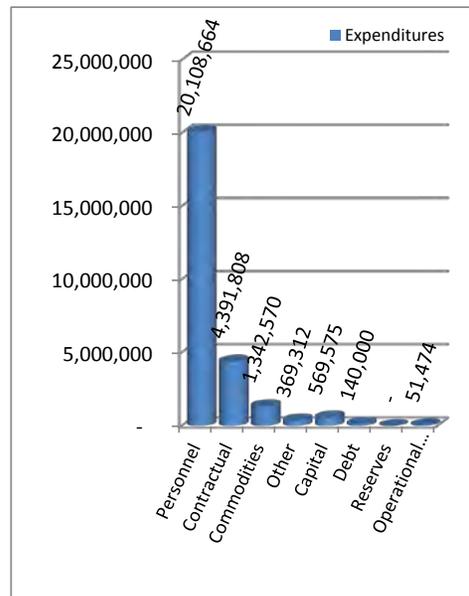
GF Operational Categories

Public Safety	12,504,985	46.4%
Benefits & Fixed Costs	4,782,400	17.7%
Judiciary	4,055,794	15.0%
Customer Service	2,591,718	9.6%
Buildings & Technology	2,603,505	9.7%
Debt & Capital	435,001	1.6%
Total	26,973,402	100.0%



GF Total Expenditures

Personnel	20,108,664	74.5%
Contractual	4,391,808	16.3%
Commodities	1,342,570	5.0%
Other	369,312	1.4%
Capital	569,575	2.1%
Debt	140,000	0.5%
Reserves	-	0.0%
Operational Transfers	51,474	0.2%
Total	26,973,402	100.0%



Other Funds Revenue

FY15 Estimated Other Fund Revenue

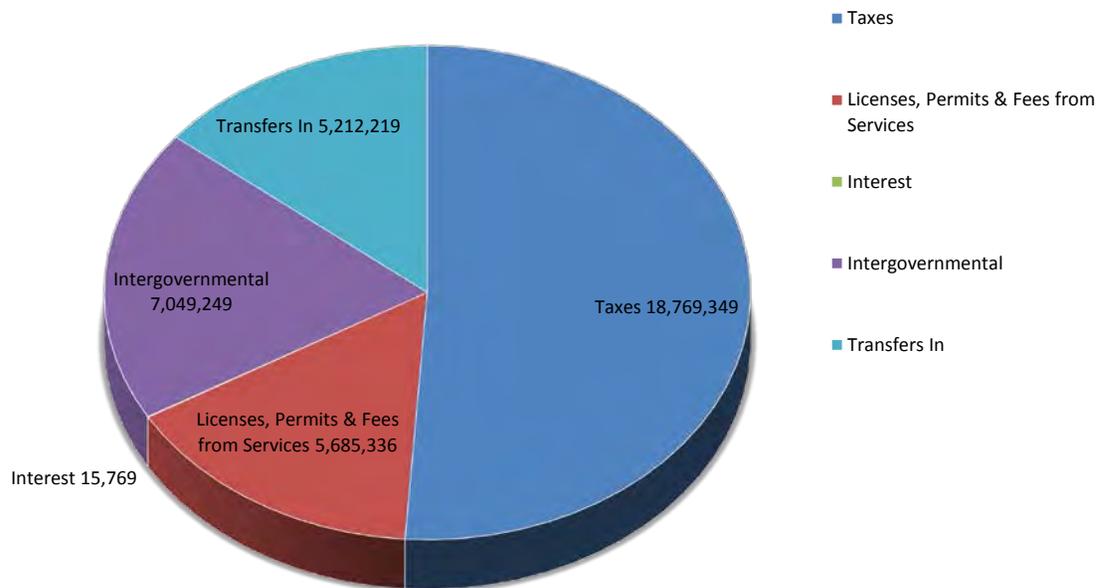
Revenue Sources \$500,000 or Greater

Revenue	Est. Amount	% of Total
Ad Valorem (Property) Tax - Capped	9,994,349	22.9%
Public Safety Sales Tax	4,300,000	9.8%
Transportation Sales Tax	4,300,000	9.8%
County Motor Fuel Tax	1,650,000	3.8%
HHS State Grant CAT Program	1,133,633	2.6%
Subtotal	21,377,982	48.9%
Revenue Sources under \$500,000	22,334,819	51.1%
Total	43,712,801	100%

Revenue Sources by Category

Category	Est. Amount	% of Total
Taxes	18,769,349	42.9%
Licenses, Permits & Fees from Services	5,685,336	13.0%
Interest	15,769	0.0%
Intergovernmental	7,049,249	16.1%
Transfers In	5,212,219	11.9%
Cash on Hand	6,980,879	16.0%
Total	43,712,801	100%

Other Funds Revenue Sources



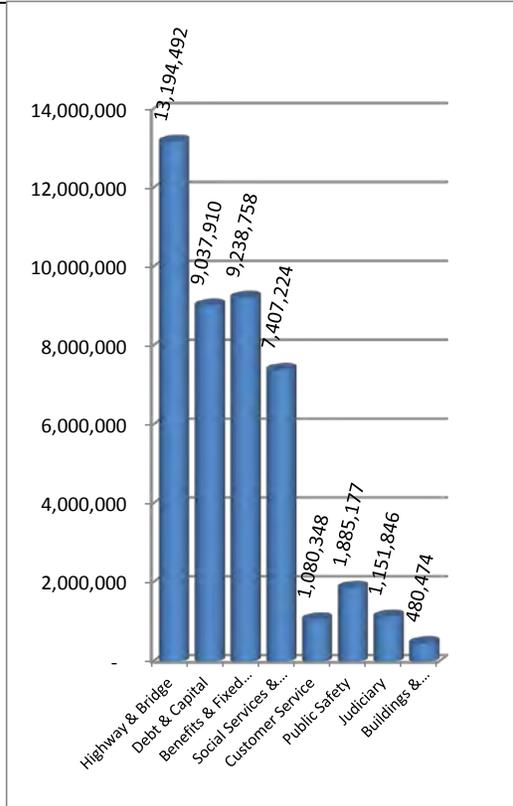
Other Funds Expenditures

FY15 Other Funds Expenditures

Seventy-seven (77) Other Funds provide funding for 11 departments/Offices, 6 reserve funds and 6 debt service funds in the following operational categories:

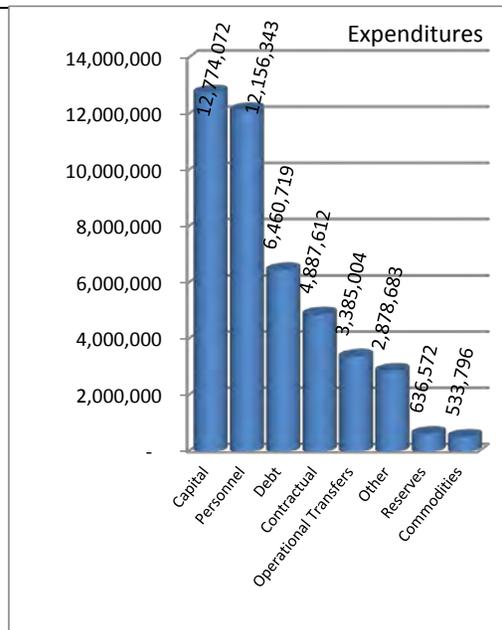
Other Funds Operational Categories

Highway & Bridge	13,194,492	30.2%
Debt & Capital	9,037,910	20.7%
Benefits & Fixed Costs	9,238,758	21.1%
Social Services & Health	7,407,224	16.9%
Customer Service	1,080,348	2.5%
Public Safety	1,885,177	4.3%
Judiciary	1,151,846	2.6%
Buildings & Technology	480,474	1.1%
Increase Fund Balance	236,572	0.5%
Total	43,712,801	100.0%



Other Funds Expenditures

Capital	12,774,072	29.2%
Personnel	12,156,343	27.8%
Debt	6,460,719	14.8%
Contractual	4,887,612	11.2%
Operational Transfers	3,385,004	7.7%
Other	2,878,688	6.6%
Reserves	636,572	1.5%
Commodities	533,796	1.2%
Total (in million \$)	43,712,801	100.0%



Personnel

	BUDGET FY12	BUDGET FY13	BUDGET FY14	BUDGET FY15
<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	2	2	2	2
Public Defender	5	5	6	6
Combined Court Services	17	18	19	21
Circuit Court Clerk	16	19.2	17.7	16.7
States Attorney	19	20	20	20
Sheriff	65	66	66	66
Corrections	54	55	55	55
Coroner	2	2	2	2
Treasurer	6	7	7	7
Office of Administrative Services	4	5	5	5
Facilities Management	8	8	8	8
Planning, Building and Zoning	5	3	3	3
Technology Services	5	5	4	4.7
Assessment Office	5	5	5	5
Board of Review	3	3	3	3
Total General Fund - FT	232.0	239.2	238.7	240.4
<u>General Fund - Part Time & Seasonal</u>				
Sheriff	2.5	2.5	2.5	2.5
Corrections	0.5	0	0	0
Office of Administrative Services	0.2	0	0	0
Planning, Building and Zoning	0.5	0.5	0	0
Total General Fund - PT & Seasonal	3.7	3.0	2.5	2.5
Total General Fund Personnel	235.7	242.2	241.2	242.9

Personnel

	BUDGET FY12	BUDGET FY13	BUDGET FY14	BUDGET FY15
<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	3.5	4.5	4.5
Circuit Court Clerk - Court Automation	3	2	2	3
Circuit Court Clerk - Child Support Collection	1	1.5	2	2
Circuit Court Clerk - Operation/Administrative	1	0.8	0.3	0.3
GIS Mapping	3	3	4	3.3
Animal Control	2	2	2	2
Health & Human Services	45	46	46	46
Highway	12	12	12	12
Veterans Assistance Commission	3	3	3	3
Total Other Funds - FT	79.0	78.8	80.8	81.1
<u>Other Funds - Part Time & Seasonal</u>				
Circuit Clerk - Circuit Clerk Document Storage			0.5	0.5
Animal Control	1.5	1.5	1.5	1.5
Health & Human Services	4.15	2.6	4.5	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	0.7	0.7	0.7
Total Other Funds - PT & Seasonal	13.2	10.8	13.2	13.2
Total Other Funds Personnel	92.2	89.6	94.0	94.3

Personnel Summary

Full Time

General Fund	232.0	239.2	238.7	240.4
Other Funds	79.0	78.8	80.8	81.1
Total FT Personnel	311.0	318.0	319.5	321.5

Part Time/Seasonal

General Fund	3.7	3.0	2.5	2.5
Other Funds	13.2	10.8	13.2	13.2
Total PT & Seasonal Personnel	16.9	13.8	15.7	15.7

Total All Funds Personnel

Total All Funds Personnel	327.9	331.8	335.2	337.2
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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.

FY15: The Finance Committee has approved \$145,000 in General Fund expenditures and \$2,105,000 in Other Fund expenditures.

FY14: The Finance Committee has approved \$192,000 in General Fund expenditures and \$3,080,767 in Other Fund expenditures.

**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	\$493,875	\$222,555	\$285,225	\$211,000	\$1,026,750	\$2,239,405

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	-	-	10,786,053	-	-	-
GF - Other Equipment	-	-	-	6,500	-	-
GF - Vehicles	-	-	35,000	-	-	-
GF - New Staff Equipment	10,000	-	-	-	-	-
Total General Fund Requests	\$469,800	\$305,000	\$11,160,753	\$203,500	\$157,700	\$1,459,200

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	\$213,000	\$120,000	\$210,000	\$177,000	\$26,750	\$738,750



KENDALL COUNTY HIGHWAY DEPARTMENT
5-YEAR SURFACE TRANSPORTATION PROGRAM
2015 - 2019

Revised 08/19/14

ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
Eldamain Road	Phase II Engineering	Highpoint Rd. to U.S. Route 34	\$1,250,000	\$250k Co. Br.	2015	Multi-Year
Eldamain Road	Land Acquisition	Highpoint Rd. to U.S. Route 34	\$500,000	\$100k Co. Br.	2015	Multi-Year
Eldamain Road	Reconstruction	Menards to Galena Road	\$6,500,000	\$4 TST / \$2.5 STP	2015	Letting 3/6/15
Eldamain Road	Phase III Engineering	Menards to Galena Road	\$500,000	Trans. Sales Tax	2015	Need PE Agreement
Grove Road	Preliminary Engineering	Sherrill Road to U.S. Route 52	\$250,000	Trans. Sales Tax	2015	Multi-Year
Grove Road	Phase II Engineering	Aux Sable Creek Bridge S. of Van Dyke	\$150,000	Trans. Sales Tax	2015	
Orchard Road	Preliminary Engineering	Intersection Improvement at Galena Rd.	\$50,000	Trans. Sales Tax	2015	Need PE Agreement
Galena Road	Preliminary Engineering	Intersection Improvement at Little Rock	\$100,000	Trans. Sales Tax	2015	Need PE Agreement
Lisbon Road	Preliminary Engineering	Whitewillow Road to Joliet Road	\$100,000	Trans. Sales Tax	2015	Multi-Year
Millington Road	PE & Construction	Paint Millington Bridge over Fox River	\$400,000	County Bridge	2015	Spring Letting
Newark Road	Safety Shoulders	Ill. Rte. 71 to Ill. Rte. 47	\$1,000,000	\$0.2 TST / \$0.8 STP	2015	June 2014 Letting
Chicago Road	Preliminary Engineering	Township Bridge Program-Lisbon Twp.	\$30,000	State / Co. / Twp.	2015	Need PE Agreement
Ridge Road	Resurfacing	U.S. Rte. 52 to Caton Farm Road	\$1,500,000	Trans. Sales Tax	2015	Spring Letting
County Highways	HMA Resurfacing	Ben Street & Various Locations TBD	\$2,500,000	Motor Fuel Tax	2015	Spring Letting
County Highways	Pavement Preservation	Various Locations	\$250,000	Trans. Sales Tax	2015	Summer Letting
Eldamain Road	Phase II Engineering	Highpoint Rd. to U.S. Route 34	\$1,250,000	\$250k Co. Br.	2016	Multi-Year
Eldamain Road	Land Acquisition	Highpoint Rd. to U.S. Route 34	\$500,000	\$100k Co. Br.	2016	Multi-Year
Grove Road	Preliminary Engineering	Sherrill Road to U.S. Route 52	\$100,000	Trans. Sales Tax	2016	
Grove Road	Land Acquisition	Aux Sable Creek Bridge S. of Van Dyke	\$50,000	Trans. Sales Tax	2016	
Ridge Road	Preliminary Engineering	Theodore Street to Caton Farm Road	\$200,000	Trans. Sales Tax	2016	
Lisbon Road	PE & Land Acquisition	Whitewillow Road to Joliet Road	\$200,000	Trans. Sales Tax	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	Land Acquisition	Intersection Improvement at Little Rock	\$50,000	Trans. Sales Tax	2016	



ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
Galena Road	Preliminary Engineering	Bridge over Blackberry Creek	\$100,000	County Bridge	2016	
Ridge Road	Preliminary Engineering	Intersection Improvement at Holt Rd.	\$100,000	Trans. Sales Tax	2016	
Sherrill Road	Reconstruction	Ashley Road to O'brien Road	\$3,000,000	Trans. Sales Tax	2016	
Chicago Road	Bridge Replacement	Township Bridge Program-Lisbon Twp.	\$300,000	State / Co. / Twp.	2016	
Orchard Road	Intersection Improvement	At Galena Road	\$250,000	Trans. Sales Tax	2016	
Orchard Road	PE & Construction	Pedestrian Signals at Caterpillar Drive	\$75,000	Trans. Sales Tax	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	
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	
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	Land Acquisition	Intersection Improvement at Holt Road	\$75,000	Trans. Sales Tax	2017	
Grove Road	Bridge Replacement	Aux Sable Creek Bridge S. of Van Dyke	\$1,750,000	TST & Co. Br.	2017	
Galena Road	Construction	Intersection Improvement at Little Rock	\$800,000	Trans. Sales Tax	2017	
Fox Road	Safety Shoulders	Fox River Dr. to Poplar Dr.	\$800,000	\$160 TST-\$640 STP	2017	
Lisbon Road	Reconstruction	Urban Section - Whitewillow to Joliet	\$1,500,000	\$1.0 TST-\$0.5 MFT	2017	
Walker Road	Engineering	Alignment Study at Ill. Rte. 71	\$25,000	Trans. Sales Tax	2017	
Ridge Road	Land Acquisition	Theodore Street to Caton Farm Road	\$150,000	Trans. Sales Tax	2017	
Township Bridge	Preliminary Engineering	Township Bridge Program	\$30,000	State / Co. / Twp.	2017	
County Highways	HMA Resurfacing	Various Locations TBD	\$1,500,000	Motor Fuel Tax	2017	
County Highways	Pavement Preservation	Various Locations	\$250,000	Trans. Sales Tax	2017	
Orchard Road	Preliminary Engineering	Orchard / Minkler / Collins / Grove	\$250,000	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	



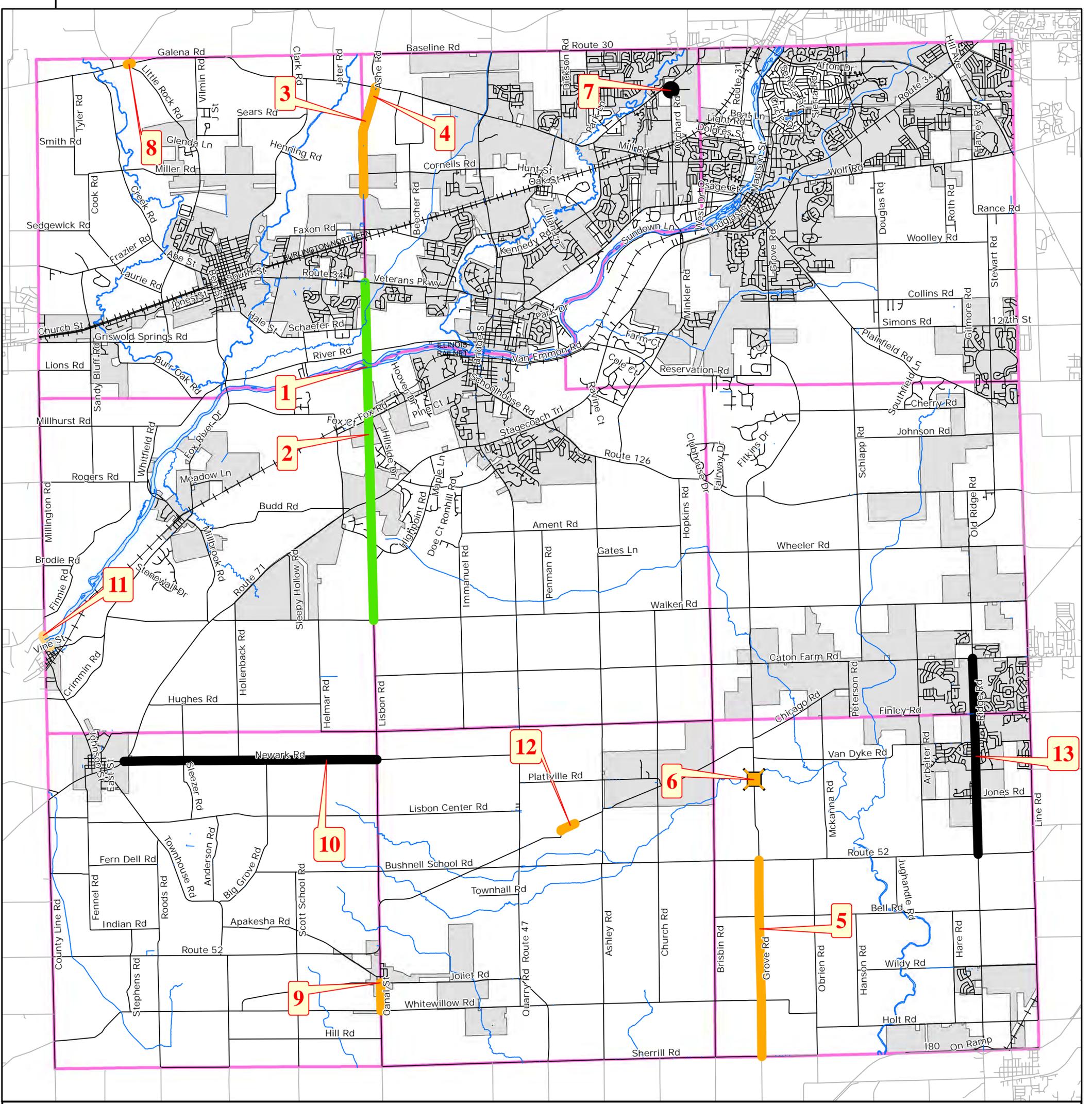
ROAD	DESCRIPTION	LIMITS	ESTIMATE	FUNDING	YEAR	STATUS
Crimmins Road	PE & Land Acquisition	Fox River Dr (N) to Fox River Dr (S)	\$100,000	Trans. Sales Tax	2018	
Ridge Road	Land Acquisition	Intersection Improvement at Holt Road	\$2,000,000	Trans. Sales Tax	2018	
Grove Road	Reconstruction	Sherrill Road to U.S. Route 52	\$3,500,000	Trans. Sales Tax	2018	
Ridge Road	Pavement Widening	Theodore Street to Caton Farm Road	\$1,750,000	Trans. Sales Tax	2018	
Galena Road	Bridge Replacement	Bridge over Blackberry Creek	\$1,000,000	TST & Co. Br.	2018	
Galena Road	Construction	Intersection Improvement at Cannonball	\$1,000,000	Motor Fuel Tax	2018	
Galena Road	Construction	Intersection Improvement at Kennedy	\$1,000,000	Motor Fuel Tax	2018	
Township Bridge	Construction	Township Bridge Program	\$300,000	State / Co. / Twp.	2018	
County Highways	Pavement Preservation	Various Locations	\$250,000	Trans. Sales Tax	2018	
Orchard Road	Preliminary Engineering	Orchard / Minkler / Collins / Grove	\$250,000	Trans. Sales Tax	2019	
Ridge Road	Pavement Widening	Theodore Street to Caton Farm Road	\$2,000,000	Trans. Sales Tax	2019	
Ridge Road	Intersection Improvement	At Holt Road	\$2,000,000	Trans. Sales Tax	2019	
Grove Road	Bridge Replacement	At Morgan Creek	\$600,000	County Bridge	2019	
Township Bridge	Preliminary Engineering	Township Bridge Program	\$30,000	State / Co. / Twp.	2019	
County Highways	HMA Resurfacing	Various Locations TBD	\$2,000,000	Motor Fuel Tax	2019	
County Highways	Pavement Preservation	Various Locations	\$250,000	Trans. Sales Tax	2019	

Eldamain Road	Bridge & Approaches	Highpoint Road to U.S. Route 34	*\$50,000,000	Fed.??/ST/MFT	2017	*Assumes 80% Fed.
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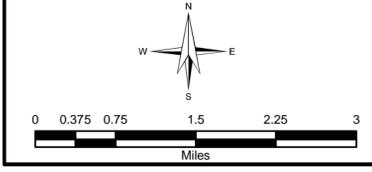
Not included in total

5-Year Total: \$49,615,000 Reimbursable: \$7,361,000

*Total cost for the Eldamain Road Extension from Highpoint Road to U.S. Rte. 34 is \$50 million. 80% federal funding (\$40 million) is assumed but not guaranteed out of the next federal transportation bill.



ID	Road	Description	Limits	Total Estimate	Funding	Year Status
1	Eldamain Road	Phase II Engineering	Highpoint Rd. to U.S. Route 34	\$1,250,000	\$250k Co. Br.	2015 Multi-Year
2	Eldamain Road	Land Acquisition	Highpoint Rd. to U.S. Route 34	\$500,000	\$100k Co. Br.	2015 Multi-Year
3	Eldamain Road	Reconstruction	Menards to Galena Road	\$6,500,000	\$4 TST / \$2.5 STP	2015 Letting 3/6/15
4	Eldamain Road	Phase III Engineering	Menards to Galena Road	\$500,000	Trans. Sales Tax	2015 Need PE Agreement
5	Grove Road	Preliminary Engineering	Sherrill Road to U.S. Route 52	\$250,000	Trans. Sales Tax	2015 Multi-Year
6	Grove Road	Phase II Engineering	Aux Sable Creek Bridge S. of Van Dyke	\$150,000	Trans. Sales Tax	2015
7	Orchard Road	Preliminary Engineering	Intersection Improvement at Galena Rd.	\$50,000	Trans. Sales Tax	2015 Need PE Agreement
8	Galena Road	Preliminary Engineering	Intersection Improvement at Little Rock	\$100,000	Trans. Sales Tax	2015 Need PE Agreement
9	Lisbon Road	Preliminary Engineering	Whitewillow Road to Joliet Road	\$100,000	Trans. Sales Tax	2015 Multi-Year
10	Newark Road	Safety Shoulders	Ill. Rte. 71 to Ill. Rte. 47	\$1,000,000	\$0.2 TST / \$0.8 STP	2015 June 2014 Letting
11	Millington Road	PE & Construction	Paint Millington Bridge over Fox River	\$400,000	County Bridge	2015 Spring Letting
12	Chicago Road	Preliminary Engineering	Township Bridge Program-Lisbon Twp.	\$30,000	State / Co. / Twp.	2015 Need PE Agreement
13	Ridge Road	Resurfacing	U.S. Rte. 52 to Caton Farm Road	\$1,500,000	Trans. Sales Tax	2015 Spring Letting
14	County Highways	HMA Resurfacing	Ben Street & Various Locations TBD	\$2,500,000	Motor Fuel Tax	2015 Spring Letting
15	County Highways	Pavement Preservation	Various Locations	\$250,000	Trans. Sales Tax	2015 Summer Letting



2015 Surface Transportation Program Kendall County Highway Department Kendall County Illinois

Kendall County GIS
111 West Fox Street - Room 309
Yorkville, Illinois 60560-1498
630.553.4030

GENERAL FUND BUDGET SUMMARY

	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	EST. YR END 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance (Cash Basis)	13,946,776	15,654,932	14,541,348	15,910,766	15,550,342	-0.7%
Revenue	23,932,984	24,491,327	24,095,108	24,258,715	23,661,944	-3.4%
Transfers In	2,315,905	1,849,772	2,423,050	2,623,382	1,850,411	
Total Revenue & Transfers In	26,248,890	26,341,099	26,518,158	26,882,097	25,512,356	
Expenditure	21,938,265	24,718,198	26,026,067	24,946,345	26,631,928	7.7%
Transfers Out	2,602,470	1,367,817	492,091	2,296,175	341,474	
Total Expenditure & Transfers Out	24,540,734	26,086,015	26,518,158	27,242,520	26,973,402	
Change in Fund Balance	1,708,155	255,083	0	(360,423)	(1,461,046)	
Ending Balance (Cash Basis)	15,654,932	15,910,015	14,541,348	15,550,342	14,089,297	-11.4%

GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
General Fund Total Revenues	25,995,383	26,394,297	26,518,158	25,512,356	-3.8%
TAXES					
0101-000-1100 Current Property Tax	9,986,795	10,507,154	10,673,909	10,448,073	-2.1%
0101-000-1110 Personal Property Repl. Tax	331,124	375,737	365,000	370,000	1.4%
0101-000-1115 State Income Tax	2,292,956	2,502,090	2,410,000	2,390,000	-0.8%
0101-000-1120 Local Use Tax	374,919	414,237	395,000	450,000	13.9%
0101-000-1125 State Sales Tax	939,900	907,376	900,000	825,000	-8.3%
0101-000-1130 Franchise Tax	212,201	202,234	190,000	205,000	7.9%
0101-000-1175 1/4 Cent Sales Tax	2,448,112	2,530,062	2,460,000	2,575,000	4.7%
0101-000-1185 Co. Real Estate Transfer Tax	239,453	350,456	330,000	250,000	-24.2%
Total Taxes	16,825,460	17,789,346	17,723,909	17,513,073	-1.2%
LICENSES, PERMITS, & FEES FROM SERVICES					
0101-000-1170 Miscellaneous Revenue	91,520	44,489	35,000	35,000	
0101-000-1180 Property Tax Late Pymnt. Penalty	455,376	449,464	350,000	350,000	
0101-001-1205 Facility Mgt Miscellaneous	21,236	2,975	4,000	4,000	
0101-002-1205 Building Fees	50,737	40,178	40,000	55,000	37.5%
0101-002-1215 Recording Fees	55	588	400	385	-3.8%
0101-002-1220 Zoning Fees	7,988	7,857	7,500	9,000	20.0%
0101-002-1225 Special Use Hearing Officer	1,925	1,050	1,750	1,750	
0101-006-1205 County Clerk Fees	437,579	464,491	452,000	358,000	-20.8%
0101-006-1210 Recorder's Miscellaneous	72,204	73,539	60,000	50,000	-16.7%
0101-009-1205 Sheriff Fees	775,878	669,905	650,000	575,000	-11.5%
0101-009-1220 Sheriff Miscellaneous	12,043	7,536	15,000	12,000	-20.0%
0101-009-1225 Bond Fees	4,113	6,979	7,000	10,000	42.9%
0101-009-1240 HIDTA Reimbursement	7,013	60,818	44,000	7,800	-82.3%
0101-010-1205 Corrections Board & Care	1,048,303	1,006,860	850,000	900,000	5.9%
0101-011-1205 Merit Commission Revenue	-	2,974	1,800	3,500	94.4%
0101-014-1205 Circuit Clerk Fees	1,277,885	1,159,367	1,100,000	950,000	-13.6%
0101-014-1210 Cir. Clk. System Fee	60,596	50,294	55,000	50,000	-9.1%
0101-014-1220 Cir. Clk. GPS Service Fee	3,674	3,064	3,200	4,150	29.7%
0101-014-1225 Cir. Clk. Periodic Impris. Fee	13,257	10,067	12,000	25,000	108.3%
0101-017-1205 Coroner Fees	-	-	6,000	-	-100.0%
0101-018-1205 Probation Board & Care	22,966	3,550	4,000	2,000	-50.0%
0101-019-1205 Public Defender Fees	17,868	27,752	20,000	25,000	25.0%
0101-020-1205 Fines & Forfeits	516,033	500,725	520,000	500,000	-3.8%
0101-020-1215 State's Attorney Miscellaneous Revenue	6,167	1,349	16,250	2,250	-86.2%
0101-020-1220 State's Attorney Trial Fee	-	-	750	750	
0101-022-1205 Assessment Miscellaneous	6,124	5,835	3,000	3,000	
0101-023-1205 Mapping Fees	494	643	1,000	-	-100.0%
0101-025-1205 Treasurer Fees	4,638	19,372	25,000	21,000	
0101-025-1210 Inheritance Tax Collection Fees	179,947	-	-	-	
0101-027-1205 Health Insurance - Empl. Ded.	1,079,865	1,124,578	1,112,053	1,114,336	0.2%
0101-027-1210 Retired & COBRA Health Insurance	55,275	39,776	33,265	25,345	-23.8%
0101-027-1215 Employee Health Ins. Reimbursement	1,499	1,784	-	-	
0101-029-1205 County Building Postage Reimb.	84,366	60,000	60,000	60,000	
0101-030-1205 Liquor License	17,300	21,700	21,700	21,700	
0101-030-1210 Compost Fees	10,580	13,327	11,000	15,000	
0101-033-1210 Tech - Municipality Reimb.	49,602	30,542	31,200	35,600	14.1%
0101-035-1205 KenCom Health Insurance Reimbursement	-	222,542	251,699	220,000	-12.6%
Total Licenses, Permits & Fees from Services	6,394,106	6,135,969	5,805,567	5,446,566	-6.2%

GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
INTEREST					
0101-000-1135 Interest Income	44,785	27,100	35,000	30,000	
Total Interest	44,785	27,100	35,000	30,000	-14.3%
INTERGOVERNMENTAL					
0101-000-1140 State's Attorney Salary	144,679	144,677	108,508	144,677	33.3%
0101-000-1145 Probation Officer Salary	220,642	229,556	256,000	341,172	
0101-000-1150 Supervisor of Assmnt. Salary	30,230	34,538	24,468	35,000	43.0%
0101-000-1160 Election Judge	17,460	10,905	-	-	
0101-000-1155 Public Defender Salary	108,218	91,570	84,156	90,000	6.9%
0101-000-1195 Reimb. PTI	11,242	9,476	2,000	2,000	0.0%
0101-012-1210 EMA Reimbursement from IEMA	41,373	47,299	37,000	39,956	8.0%
0101-018-1220 Probation Officer Salary (Municipal)	6,799	9,083	7,000	8,000	14.3%
0101-020-1210 St. Atty. Victim's Assistance Grant	15,000	10,750	11,500	11,500	
Total Intergovernmental	595,643	587,853	530,632	672,305	26.7%
TOTAL REVENUE	23,859,995	24,540,267	24,095,108	23,661,944	-1.8%
TRANSFERS IN					
0101-000-1500 Transfer from PS Sales Tax Fund	1,643,171	1,500,000	1,350,000	1,300,000	-3.7%
0101-000-1500 Transfer fr Probation Services Fund	30,000	30,000	40,000	51,200	28.0%
0101-000-1500 Transfer from VAC	24,897	30,675	33,250	33,850	1.8%
0101-000-1500 Transfer from Animal Control Fund	16,691	17,637	16,680	7,479	-55.2%
0101-000-1500 Transfer from Court Security Fund	275,000	250,000	150,000	150,000	
0101-000-1500 Reserve	25	-	-	-	
0101-000-1500 Transfer from GIS Mapping	24,169	25,718	37,854	32,882	-13.1%
0101-000-1500 Sale in Error	11,436	-	-	275,000	
0101-000-1500 Transfer from GF Special Reserve	110,000	-	655,266	-	-100.0%
0101-000-1500 Transfer from Health & Human Services	-	-	140,000	-	-100.0%
0101-000-1500 Transfer from KenCom	-	-	-	-	
Total Transfers	2,135,389	1,854,030	2,423,050	1,850,411	-23.6%
General Fund Total Revenue & Transfers In	25,995,383	26,394,297	26,518,158	25,512,356	-3.8%
GF Expenditures & Transfers Out			(26,518,158)	(26,973,402)	
GF Revenues & Transfers In			26,518,158	25,512,356	
Surplus (Deficit)			0	(1,461,046)	

GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
EXPENSES					
County Board	148,102	130,835	145,214	137,110	-5.6%
County Clerk & Recorder	173,129	171,720	178,658	186,598	4.4%
Election Costs	417,044	354,820	601,346	413,208	-31.3%
Circuit Court Judge	241,994	273,568	277,141	297,195	7.2%
Jury Commission	76,545	51,840	56,030	70,378	25.6%
Public Defender	429,272	399,304	480,427	496,203	3.3%
Combined Court Services (Probation)	845,542	944,290	1,055,549	1,149,261	8.9%
Circuit Court Clerk	495,405	57,004	625,286	578,846	-7.4%
State's Attorney	1,287,030	1,366,035	1,429,390	1,463,910	2.4%
Sheriff	5,140,108	5,408,271	5,715,008	5,812,713	1.7%
Corrections	3,830,679	4,148,610	4,337,257	4,523,872	4.3%
Merit Commission	440	5,685	1,800	5,800	222.2%
Emergency Management Agency	34,225	35,988	37,343	39,956	7.0%
Coroner	156,946	158,599	167,609	167,644	0.0%
Treasurer	314,435	360,238	400,358	410,131	2.4%
Auditing & Accounting	39,950	41,400	46,885	57,000	21.6%
Property Tax Services	72,183	80,539	75,000	75,000	
Administrative Services	325,157	360,135	357,167	347,801	-2.6%
Facilities Management	1,934,601	1,900,931	1,932,647	1,991,465	3.0%
Planning, Building & Zoning	283,914	203,877	225,462	229,212	1.7%
Technology	579,853	593,493	513,672	612,040	19.2%
County Assessing Office	262,896	272,083	275,163	293,387	6.6%
Board of Review	58,488	60,483	77,174	76,799	-0.5%
Farmland Review Board	285	175	360	360	
Employee Health Insurance	4,310,026	4,560,504	4,680,373	4,747,400	1.4%
General Insurance and Bonding	856	-	5,000	-	
Unemployment Compensation	21,143	4,644	45,000	35,000	
Postage County Building	65,421	50,674	66,200	67,620	2.1%
Soil & Water Conservation District Grant	32,000	32,000	32,000	32,000	0.0%
Regional Office of Education	85,762	87,862	84,610	84,018	-0.7%
Capital Expenditures	26,000	284,348	192,900	145,000	-24.8%
Contingency	191,699	21,783	133,038	130,001	-2.3%
KenCom Intergovernmental Agreement	-	1,775,000	1,775,000	1,955,000	
Total Expenditures	21,881,130	24,196,737	26,026,067	26,631,928	2.3%

GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
TRANSFERS OUT:					
Debt Service					
Courthouse Expansion Debt Svs Transfer	200,000	200,000	200,000	-	
County Bldg Debt Svs Transfer	8,355	-	140,091	140,000	-0.1%
Subtotal (debt service)	<u>208,355</u>	<u>200,000</u>	<u>340,091</u>	<u>140,000</u>	<u>-0.1%</u>
Capital/Reserves					
Gen Fund Special Reserve for Tax Appeals	-	-	-	-	
Capital Improvement Fund	150,000	150,000	102,000	150,000	47.1%
Public Safety Capital Improvement Fund	-	300,000	-	-	
Subtotal (Reserve Funds)	<u>150,000</u>	<u>450,000</u>	<u>102,000</u>	<u>150,000</u>	<u>47.1%</u>
Other Transfers Out					
Kendall Area Transit Fund	25,500	25,500	25,500	25,500	
Economic Development Fund	15,000	24,000	24,500	25,974	6.0%
PBC	420,630	3,500	-	-	
Special Const. Public Safety	7,613	-	-	-	
KenCom	1,775,000	-	-	-	
Liability Levy Fund	-	616,640	-	-	
Sale In Error Fund	-	47,912	-	-	
State of IL - Unclaimed Funds	372	265	-	-	
Subtotal Other Transfers Out	<u>2,244,115</u>	<u>717,817</u>	<u>50,000</u>	<u>51,474</u>	<u>2.9%</u>
TOTAL TRANSFERS OUT	<u>2,602,470</u>	<u>1,367,817</u>	<u>492,091</u>	<u>341,474</u>	<u>-30.6%</u>
TOTAL EXPENDITURES AND TRANSFERS OUT	<u>24,483,600</u>	<u>25,564,554</u>	<u>26,518,158</u>	<u>26,973,402</u>	<u>1.7%</u>

Other Funds Summary

	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% Change In Budget
<u>PUBLIC SAFETY SALES TAX FUND (Fund 20)</u>					
Beginning Balance	2,551,446	2,162,181	2,800,000	2,336,000	-16.6%
Revenues	4,351,164	4,452,891	4,306,000	4,306,000	0.0%
Expenses	0	0	0	0	
Net Transfers In (Out)	(4,740,429)	(4,253,846)	(4,415,813)	(4,622,388)	4.7%
Change in Fund Balance	(389,265)	199,045	(109,813)	(316,388)	188.1%
Ending Balance	2,162,181	2,361,226	2,690,187	2,019,612	-24.9%
<u>GIS MAPPING FUND (Fund 51)</u>					
Beginning Balance	559,626	676,552	828,901	523,182	-36.9%
Revenues	408,992	429,605	288,000	256,000	-11.1%
Expenses	240,438	219,828	458,033	316,692	-30.9%
Net Transfers In (Out)	(51,629)	(54,044)	(137,925)	(63,782)	-53.8%
Change in Fund Balance	116,925	155,733	(307,958)	(124,474)	-59.6%
Ending Balance	676,551	832,285	520,943	398,708	-23.5%
<u>GIS RECORDING FUND (Fund 370)</u>					
Beginning Balance	95,461	102,782	116,000	106,000	-8.6%
Revenues	50,183	53,484	52,000	43,000	-17.3%
Expenses	42,861	40,883	41,408	42,450	2.5%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	7,322	12,601	10,592	550	-94.8%
Ending Balance	102,782	115,384	126,592	106,550	-15.8%
<i>Levy Funds</i>					
<u>HEALTH & HUMAN SERVICES FUND (Fund 210)</u>					
Beginning Balance	1,179,169	1,896,256	2,000,000	2,100,000	5.0%
Revenues	4,507,898	4,611,484	3,725,391	3,073,087	-17.5%
Expenses	4,359,027	4,633,644	4,361,779	3,935,453	-9.8%
Net Transfers In (Out)	568,216	516,072	563,764	703,764	24.8%
Change in Fund Balance	717,086	493,913	(72,624)	(158,602)	118.4%
Ending Balance	1,896,256	2,390,168	1,927,376	1,941,398	0.7%
<u>COMMUNITY 708 MENTAL HEALTH BOARD FUND (Fund 050)</u>					
Beginning Balance	1	1,802	3,295	1,288	-60.9%
Revenues	928,191	918,620	927,889	927,889	0.0%
Expenses	121,000	119,611	122,200	121,000	-1.0%
Net Transfers In (Out)	(805,389)	(800,789)	(807,000)	(807,000)	0.0%
Change in Fund Balance	1,802	(1,780)	(1,311)	(111)	-91.5%
Ending Balance	1,802	23	1,984	1,177	-40.7%
<u>SOCIAL SERVICES FOR SENIOR CITIZENS FUND (Fund 06)</u>					
Beginning Balance	0	331	0	0	
Revenues	344,009	340,221	343,678	350,000	1.8%
Expenses	259,000	256,605	259,000	324,500	25.3%
Net Transfers In (Out)	(84,678)	(83,895)	(84,678)	(25,500)	-69.9%
Change in Fund Balance	331	(279)	0	0	
Ending Balance	331	52	0	0	
<u>EXTENSION EDUCATION FUND (Fund 080)</u>					
Beginning Balance	0	69	0	0	
Revenues	180,626	178,693	182,927	185,671	1.5%
Expenses	180,558	178,700	182,927	185,671	1.5%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	68	(7)	0	0	
Ending Balance	68	61	0	0	
<u>COUNTY HIGHWAY FUND (Fund 120)</u>					
Beginning Balance	200,509	211,827	225,000	100,000	-55.6%
Revenues	1,647,115	1,638,540	1,632,600	1,654,050	1.3%
Expenses	1,535,797	1,403,639	1,671,149	1,624,492	-2.8%
Net Transfers In (Out)	(100,000)	(100,000)	(100,000)	(100,000)	0.0%
Change in Fund Balance	11,318	134,901	(138,549)	(70,442)	-49.2%
Ending Balance	211,827	346,728	86,451	29,558	-65.8%
<u>COUNTY BRIDGE FUND (Fund 130)</u>					
Beginning Balance	1,172,632	1,698,688	1,300,000	1,100,000	-15.4%
Revenues	985,296	712,301	1,175,000	1,775,000	51.1%
Expenses	459,240	1,259,997	1,600,000	2,005,000	25.3%
Net Transfers In (Out)	0	188,382	0	0	
Change in Fund Balance	526,056	(359,315)	(425,000)	(230,000)	-45.9%
Ending Balance	1,698,688	1,339,373	875,000	870,000	-0.6%

Other Funds Summary

	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% Change In Budget
<i>Levy Funds (cont.)</i>					
FEDERAL AID MATCHING FUND (Fund 140)					
Beginning Balance	14,779	18,866	23,000	28,000	21.7%
Revenues	4,086	3,957	5,000	5,000	0.0%
Expenses	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	4,086	3,957	5,000	5,000	0.0%
Ending Balance	18,865	22,822	28,000	33,000	17.9%
IMRF & SOCIAL SECURITY FUND (Fund 090)					
Beginning Balance	959,112	1,074,888	900,000	1,000,000	11.1%
Revenues	6,119,793	6,527,890	7,349,550	7,408,550	0.8%
Expenses	6,066,129	6,651,998	7,485,000	7,630,000	1.9%
Net Transfers In (Out)	62,112	65,957	92,554	87,630	-5.3%
Change in Fund Balance	115,776	(58,151)	(42,896)	(133,820)	212.0%
Ending Balance	1,074,888	1,016,737	857,104	866,180	1.1%
LIABILITY INSURANCE FUND (Fund 100)					
Beginning Balance	176,704	77,072	411,905	270,204	-34.4%
Revenues	846,999	1,095,309	927,669	1,194,572	28.8%
Expenses	963,835	866,018	930,000	1,040,000	11.8%
Net Transfers In (Out)	17,205	259,826	(179,337)	(178,251)	-0.6%
Change in Fund Balance	(99,631)	489,117	(181,668)	(23,679)	-87.0%
Ending Balance	77,072	566,189	230,237	246,525	7.1%
TUBERCULOSIS FUND (Fund 070)					
Beginning Balance	2,060	2,684	0	0	-100.0%
Revenues	15,196	14,803	15,000	15,000	-1.3%
Expenses	14,572	11,828	15,000	15,000	2.9%
Net Transfers In (Out)		0	0	0	0.0%
Change in Fund Balance	624	2,975	0	0	0.0%
Ending Balance	2,684	5,658	0	0	-100.0%
PUBLIC BUILDING COMMISSION LEASE FUND (Fund 110)					
Beginning Balance	34	464	0	0	
Revenues	1,868,280	178,448	0	20	
Expenses	2,867,850	176,500	183,000	180,000	-1.6%
Net Transfers In (Out)	1,000,000	0	183,000	180,000	-1.6%
Change in Fund Balance	430	1,948	0	20	
Ending Balance	464	2,412	0	20	
VETERANS ASSISTANCE CMS FUND (Fund 890)					
Beginning Balance	95,196	107,912	125,000	100,432	-19.7%
Revenues	383,088	389,837	395,723	403,789	2.0%
Expenses	310,861	339,316	344,184	350,093	1.7%
Net Transfers In (Out)	(40,807)	(50,521)	(51,987)	(52,949)	1.9%
Change in Fund Balance	31,420	0	(448)	747	-266.7%
Ending Balance	126,616	107,912	124,552	101,179	-18.8%
ECONOMIC DEVELOPMENT COMMISSION FUND (Fund 020)					
Beginning Balance	4,818	12,979	7,524	4,740	-37.0%
Revenues	0	3,500	3,050	4,665	53.0%
Expenses	6,839	32,215	34,607	32,096	-7.3%
Net Transfers In (Out)	15,000	24,000	26,000	28,274	8.7%
Change in Fund Balance	8,161	(4,715)	(5,557)	843	-115.2%
Ending Balance	12,979	8,264	1,967	5,583	183.9%
RESTRICTED ECONOMIC DEVELOPMENT REVOLVING LOAN FUND (Fund 030)					
Beginning Balance	1,924,287	1,942,597	1,962,433	1,986,883	1.2%
Revenues	81,219	27,348	19,835	19,838	0.0%
Expenses	62,909	0	250,000	250,000	0.0%
Net Transfers In (Out)	0	(1,000)	(1,500)	(1,900)	26.7%
Change in Fund Balance	18,310	26,348	(231,665)	(232,062)	0.2%
Ending Balance	1,942,597	1,968,945	1,730,768	1,754,821	1.4%
TRANSPORTATION SALES TAX FUND (Fund 190)					
Beginning Balance	5,005,024	6,250,020	5,800,000	5,300,000	-8.6%
Revenues	4,408,262	4,466,804	4,385,000	4,385,000	0.0%
Expenses	3,163,267	4,222,578	6,000,000	6,950,000	15.8%
Net Transfers In (Out)	0	(50,000)	(45,000)	(45,000)	0.0%
Change in Fund Balance	1,244,996	194,226	(1,660,000)	(2,610,000)	57.2%
Ending Balance	6,250,020	6,444,246	4,140,000	2,690,000	-35.0%

Other Funds Summary

	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% Change In Budget
<i>Special Revenue Funds</i>					
COUNTY MOTOR FUEL TAX FUND - State Transfer (Fund 150)					
Beginning Balance	1,801,018	875,984	900,000	1,250,000	38.9%
Revenues	2,235,997	2,012,435	2,142,220	2,141,220	0.0%
Expenses	3,161,031	2,089,996	2,000,000	2,500,000	25.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(925,033)	(77,561)	142,220	(358,780)	-352.3%
Ending Balance	875,984	798,424	1,042,220	891,220	-14.5%
TOWNSHIP BRIDGE FUND (Fund 170)					
Beginning Balance	21	21	0	0	
Revenues	0	162,213	0	0	
Expenses	0	0	0	0	
Net Transfers In (Out)	0	(162,178)	0	0	
Change in Fund Balance	0	35	0	0	
Ending Balance	21	56	0	0	
COUNTY HIGHWAY RESTRICTED FUND (Fund 180)					
Beginning Balance	345,987	313,969	312,000	320,000	2.6%
Revenues	6,000	2,000	5,000	5,000	0.0%
Expenses	0	0	0	0	
Net Transfers In (Out)	(38,018)	0	(5,000)	(5,000)	0.0%
Change in Fund Balance	(32,018)	2,000	0	0	
Ending Balance	313,969	315,969	312,000	320,000	2.6%
SALT STORAGE BUILDING MAINT. FUND (Fund 22)					
Beginning Balance	0	2,500	5,250	8,000	52.4%
Revenues	2,500	2,750	2,750	2,750	0.0%
Expenses	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	2,500	2,750	2,750	2,750	0.0%
Ending Balance	2,500	5,250	8,000	10,750	34.4%
TRANSPORTATION ALTERNATIVES PROGRAM - TAP (Fund 191)					
Beginning Balance	0	0	25,000	70,000	180.0%
Revenues	0	0	0	0	
Expenses	0	10,000	75,000	60,000	-20.0%
Net Transfers In (Out)	0	50,000	50,000	50,000	0.0%
Change in Fund Balance	0	40,000	(25,000)	(10,000)	-60.0%
Ending Balance	0	40,000	0	60,000	
ANIMAL CONTROL FUND (Fund 350)					
Beginning Balance	29,697	53,431	36,578	49,785	36.1%
Revenues	221,807	220,624	224,000	227,700	1.7%
Expenses	149,075	176,980	182,245	180,827	-0.8%
Net Transfers In (Out)	(48,997)	(52,422)	(53,489)	(44,429)	-16.9%
Change in Fund Balance	23,735	(8,778)	(11,734)	2,444	-120.8%
Ending Balance	53,431	44,654	24,844	52,229	110.2%
COUNTY ANIMAL POPULATION CONTROL FUND (Fund 870)					
Beginning Balance	46,246	60,939	60,000	68,357	13.9%
Revenues	18,470	11,205	10,000	12,000	20.0%
Expenses	3,777	7,786	15,000	10,000	-33.3%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	14,693	3,419	(5,000)	2,000	-140.0%
Ending Balance	60,939	64,358	55,000	70,357	27.9%
STATE PET POPULATION FUND (Fund 860)					
Beginning Balance	850	260	0	0	
Revenues	2,940	3,760	3,500	1,500	-57.1%
Expenses	3,530	0	3,500	1,500	-57.1%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(590)	3,760	0	0	
Ending Balance	260	4,020	0	0	
ANIMAL MEDICAL CARE FUND (Fund 341)					
Beginning Balance	0	0	25,000	18,700	-25.2%
Revenues	0	3,400	3,000	1,000	-66.7%
Expenses	0	3,400	3,000	3,750	25.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	0	0	0	(2,750)	
Ending Balance	0	0	25,000	15,950	-36.2%

Other Funds Summary

	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% Change In Budget
<i>Special Revenue Funds (cont.)</i>					
<u>RECORDER DOCUMENT STORAGE FUND (Fund 380)</u>					
Beginning Balance	588,629	632,402	531,792	455,620	-14.3%
Revenues	238,241	284,122	247,000	204,250	-17.3%
Expenses	194,468	339,988	274,108	241,490	-11.9%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	43,773	(55,866)	(27,108)	(37,240)	37.4%
Ending Balance	632,402	576,537	504,685	418,380	-17.1%
<u>STATE RENTAL HOUSING SUPPORT PROGRAM FUND (Fund 810)</u>					
Beginning Balance	0	0	0	0	
Revenues	213,435	222,147	234,000	193,500	-17.3%
Expenses	213,435	189,810	234,000	193,500	-17.3%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	0	32,337	0	0	
Ending Balance	0	32,337	0	0	
<u>HELP AMERICA VOTE ACT - HAVA (Fund 920)</u>					
Beginning Balance	128,087	93,665	192,980	114,883	-40.5%
Revenues	64,894	19,308	50,000	30,000	-40.0%
Expenses	99,315	0	50,000	30,000	-40.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(34,422)	19,308	0	0	
Ending Balance	93,665	112,973	192,980	114,883	-40.5%
<u>COUNTY CLERK DEATH CERTIFICATE SURCHARGE FUND (Fund 371)</u>					
Beginning Balance	0	1,174	0	0	-100.0%
Revenues	1,174	1,375	1,375	1,412	2.7%
Expenses	0	2,549	1,375	1,412	-44.6%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	1,174	(1,174)	0	0	
Ending Balance	1,174	0	0	0	
<u>INDEMNITY FUND (Fund 540)</u>					
Beginning Balance	187,287	204,187	215,000	222,000	3.3%
Revenues	16,900	11,800	12,000	10,000	-16.7%
Expenses	0	0	5,000	5,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	16,900	11,800	7,000	5,000	-28.6%
Ending Balance	204,187	215,987	222,000	227,000	2.3%
<u>TAX SALE AUTOMATION FUND (Fund 530)</u>					
Beginning Balance	47,882	38,455	25,000	6,250	-75.0%
Revenues	20,554	12,514	12,250	15,000	22.4%
Expenses	29,983	24,790	29,000	21,000	-27.6%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(9,428)	(12,276)	(16,750)	(6,000)	-64.2%
Ending Balance	38,454	26,178	8,250	250	-97.0%
<u>SALE IN ERROR INTEREST FUND (Fund 820)</u>					
Beginning Balance	100,000	100,000	5,000	26,000	420.0%
Revenues	11,436	35,400	36,000	255,000	608.3%
Expenses	0	147,912	25,000	5,000	-80.0%
Net Transfers In (Out)	(11,436)	47,912	0	(275,000)	
Change in Fund Balance	0	(64,600)	11,000	(25,000)	-327.3%
Ending Balance	100,000	35,400	16,000	1,000	-93.8%
<u>SHERIFF'S E-TICKET (Fund 360)</u>					
Beginning Balance	1,854	4,786	7,700	11,050	43.5%
Revenues	2,932	3,181	2,600	3,000	15.4%
Expenses	0	0	2,000	2,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	2,932	3,181	600	1,000	66.7%
Ending Balance	4,786	7,967	8,300	12,050	45.2%
<u>SHERIFF PREVENTION OF ALCOHOL/CRIMINAL VIOLENCE FUND (Fund 390)</u>					
Beginning Balance	23,728	27,969	32,600	46,740	43.4%
Revenues	11,732	14,805	13,200	18,000	36.4%
Expenses	7,492	2,200	17,000	42,000	147.1%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	4,240	12,605	(3,800)	(24,000)	531.6%
Ending Balance	27,969	40,573	28,800	22,740	-21.0%

Other Funds Summary

	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% Change In Budget
<i>Special Revenue Funds (cont.)</i>					
<u>SHERIFF'S DRUG ABUSE REVENUE FUND (Fund 400)</u>					
Beginning Balance	42,873	37,676	41,800	63,600	52.2%
Revenues	44,330	34,090	41,000	39,000	-4.9%
Expenses	49,527	12,348	35,000	55,000	57.1%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(5,197)	21,742	6,000	(16,000)	-366.7%
Ending Balance	37,676	59,418	47,800	47,600	-0.4%
<u>SHERIFF'S FTA Fund (Fund 840)</u>					
Beginning Balance	36,330	53,015	53,000	60,960	15.0%
Revenues	39,760	35,566	37,800	30,000	-20.6%
Expenses	23,075	23,535	34,000	40,000	17.6%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	16,685	12,030	3,800	(10,000)	-363.2%
Ending Balance	53,015	65,046	56,800	50,960	-10.3%
<u>SHERIFF'S VEHICLE FUND - Statutory (Fund 910)</u>					
Beginning Balance	48,478	23,106	46,700	43,939	-5.9%
Revenues	26,125	45,478	28,000	25,000	-10.7%
Expenses	51,497	23,732	27,000	40,000	48.1%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(25,372)	21,746	1,000	(15,000)	-1600.0%
Ending Balance	23,106	44,852	47,700	28,939	-39.3%
<u>SHERIFF'S RANGE FEES FUND (Fund 402)</u>					
Beginning Balance	0	29,945	25,850	30,000	16.1%
Revenues	30,069	4,022	4,500	4,500	0.0%
Expenses	124	6,357	5,000	15,000	200.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	29,945	(2,335)	(500)	(10,500)	2000.0%
Ending Balance	29,945	27,610	25,350	19,500	-23.1%
<u>JAIL COMMISSARY (Fund 403)</u>					
Beginning Balance	0	88,101	88,000	52,500	-40.3%
Revenues	164,132	102,534	78,016	15,000	-80.8%
Expenses	76,032	88,059	95,000	25,000	-73.7%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	88,101	14,475	(16,984)	(10,000)	-41.1%
Ending Balance	88,101	102,576	71,016	42,500	-40.2%
<u>COPs TECHNOLOGY (Fund 800)</u>					
Beginning Balance	12,577	0	0	0	
Revenues	9	0	0	0	
Expenses	12,586	0	0	0	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(12,577)	0	0	0	
Ending Balance	0	0	0	0	
<u>COUNTY RESERVE (Fund 600)</u>					
Beginning Balance	100,182	125,355	95,000	134,725	41.8%
Revenues	74,368	30,514	20,176	15,100	-25.2%
Expenses	49,169	21,143	20,176	11,100	-45.0%
Net Transfers In (Out)	(25)	0	0	0	
Change in Fund Balance	25,174	9,370	0	4,000	
Ending Balance	125,355	134,726	95,000	138,725	46.0%
<u>STATE'S ATTORNEY DRUG ENFORCEMENT FUND (Fund 500)</u>					
Beginning Balance	26,146	35,862	40,000	40,471	1.2%
Revenues	10,906	3,506	2,000	2,500	25.0%
Expenses	1,190	2,913	10,000	10,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	9,716	593	(8,000)	(7,500)	-6.3%
Ending Balance	35,862	36,455	32,000	32,971	3.0%
<u>CHILD ADVOCACY (Fund 770)</u>					
Beginning Balance	4,623	4,107	3,407	4,107	20.5%
Revenues	0	0	0	0	
Expenses	516	0	1,000	1,500	50.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(516)	0	(1,000)	(1,500)	50.0%
Ending Balance	4,107	4,107	2,407	2,607	8.3%

Other Funds Summary

	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% Change In Budget
<i>Special Revenue Funds (cont.)</i>					
STATE'S ATTORNEY RECORDS AUTOMATION (Fund 442)					
Beginning Balance	0	1,750	2,190	11,168	410.0%
Revenues	1,750	6,437	5,000	5,000	0.0%
Expenses	0	486	3,000	5,000	66.7%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	1,750	5,951	2,000	0	-100.0%
Ending Balance	1,750	7,701	4,190	11,168	166.5%
STATE'S ATTORNEY JUVENILE JUSTICE COUNCIL (Fund 443)					
Beginning Balance	0	0	500	1,172	134.4%
Revenues	0	500	0	0	
Expenses	0	0	250	500	100.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	0	500	(250)	(500)	100.0%
Ending Balance	0	500	250	672	168.8%
STATE'S ATTORNEY MONEY LAUNDERING ASSET FORFEITURE FUND (Fund 444)					
Beginning Balance	0	0	0	0	
Revenues	0	0	0	0	
Expenses	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	0	0	0	0	
Ending Balance	0	0	0	0	
CIRCUIT CLERK DOCUMENT STORAGE FUND (Fund 440)					
Beginning Balance	816,353	827,437	667,000	771,758	15.7%
Revenues	198,244	180,410	200,000	160,000	-20.0%
Expenses	187,160	167,588	234,819	166,775	-29.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	11,084	12,822	(34,819)	(6,775)	-80.5%
Ending Balance	827,437	840,258	632,181	764,983	21.0%
COURT AUTOMATION FUND (Fund 450)					
Beginning Balance	823,182	801,530	757,500	542,396	-28.4%
Revenues	195,650	178,028	200,000	160,000	-20.0%
Expenses	217,301	251,205	507,958	351,500	-30.8%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(21,651)	(73,177)	(307,958)	(191,500)	-37.8%
Ending Balance	801,530	728,353	449,542	350,896	-21.9%
CHILD SUPPORT COLLECTION FUND (Fund 460)					
Beginning Balance	205,370	223,691	225,700	242,254	7.3%
Revenues	56,178	57,822	51,000	55,000	7.8%
Expenses	37,857	29,859	74,331	76,710	3.2%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	18,321	27,963	(23,331)	(21,710)	-6.9%
Ending Balance	223,691	251,654	202,369	220,544	9.0%
ELECTRONIC CITATION FUND (Fund 830)					
Beginning Balance	6,285	16,438	27,000	14,178	-47.5%
Revenues	10,153	10,740	12,000	9,000	-25.0%
Expenses	0	0	10,000	0	-100.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	10,153	10,740	2,000	9,000	350.0%
Ending Balance	16,438	27,178	29,000	23,178	-20.1%
CIRCUIT CLERK OPERATION FUND (Fund 900)					
Beginning Balance	38,974	18,466	2,200	11,126	405.7%
Revenues	18,371	20,576	18,000	20,000	11.1%
Expenses	38,878	33,504	14,413	17,705	22.8%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(20,507)	(12,928)	3,587	2,295	-36.0%
Ending Balance	18,466	5,539	5,787	13,421	131.9%
CIRCUIT CLERK TRANSPORTATION SAFETY HIGHWAY HIRE-BACK (Fund 441)					
Beginning Balance	0	0	125	125	0.0%
Revenues	125	125	125	0	-100.0%
Expenses	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	125	125	125	0	-100.0%
Ending Balance	125	125	250	125	-50.0%

Other Funds Summary

	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% Change In Budget
<i>Special Revenue Funds (cont.)</i>					
<u>COURT SECURITY FUND (Fund 420)</u>					
Beginning Balance	436,757	366,028	230,000	327,730	42.5%
Revenues	280,389	248,059	280,000	220,000	-21.4%
Expenses	76,118	45,941	102,000	100,000	-2.0%
Net Transfers In (Out)	(275,000)	(250,000)	(150,000)	(150,000)	0.0%
Change in Fund Balance	(70,729)	(47,882)	28,000	(30,000)	-207.1%
Ending Balance	366,028	318,146	258,000	297,730	15.4%
<u>LAW LIBRARY FUND (Fund 430)</u>					
Beginning Balance	294,620	286,959	244,390	225,000	-7.9%
Revenues	83,165	65,897	65,000	60,000	-7.7%
Expenses	90,826	104,044	86,616	88,256	1.9%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(7,662)	(38,147)	(21,616)	(28,256)	30.7%
Ending Balance	286,959	248,811	222,774	196,744	-11.7%
<u>PROBATION SERVICES FUND (Fund 480)</u>					
Beginning Balance	814,420	805,548	824,915	796,828	-3.4%
Revenues	221,815	196,726	199,850	200,950	0.6%
Expenses	201,064	171,111	355,700	335,400	-5.7%
Net Transfers In (Out)	(29,524)	(28,050)	(37,000)	(64,780)	75.1%
Change in Fund Balance	(8,772)	(2,435)	(192,850)	(199,230)	3.3%
Ending Balance	805,648	803,113	632,065	597,598	-5.5%
<u>CSBG REVOLVING LOAN FUND (Fund 250)</u>					
Beginning Balance	27,878	42,469	63,600	55,225	-13.2%
Revenues	14,590	19,178	14,307	10,900	-23.8%
Expenses	0	15,199	0	0	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	14,590	3,979	14,307	10,900	-23.8%
Ending Balance	42,469	46,448	77,907	66,125	-15.1%
<u>KENDALL AREA TRANSIT (Fund 550)</u>					
Beginning Balance	141,647	153,212	202,550	230,000	13.6%
Revenues	561,218	870,767	728,900	1,072,325	47.1%
Expenses	600,653	874,083	770,318	1,142,257	48.3%
Net Transfers In (Out)	51,000	49,868	49,000	48,750	-0.5%
Change in Fund Balance	11,565	46,552	7,582	(21,182)	-379.4%
Ending Balance	153,212	199,764	210,132	208,818	-0.6%
<u>CORONER'S DEATH CERTIFICATE GRANT (Fund 470)</u>					
Beginning Balance	6,865	7,732	1,000	6,000	500.0%
Revenues	4,004	4,626	2,500	4,000	60.0%
Expenses	3,138	7,751	1,000	4,000	300.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	866	(3,124)	1,500	0	-100.0%
Ending Balance	7,732	4,607	2,500	6,000	140.0%
<u>CORONER'S FEES (Fund 940)</u>					
Beginning Balance	4,783	11,808	14,758	100	-99.3%
Revenues	7,025	4,450	4,000	3,500	-12.5%
Expenses	0	10,775	1,000	3,500	250.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	7,025	(6,325)	3,000	0	-100.0%
Ending Balance	11,808	5,484	17,758	100	-99.4%
<u>KENCOM (Fund 33)</u>					
Beginning Balance	72,899	0	0	0	
Revenues	68,261	0	0	0	
Expenses	1,363,243	0	0	0	
Net Transfers In (Out)	1,354,633	0	0	0	
Change in Fund Balance	59,651	0	0	0	
Ending Balance	132,550	0	0	0	

Other Funds Summary

	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% Change In Budget
<i>Special Revenue Funds (cont.)</i>					
<u>LIABILITY INSURANCE PROGRAM (Fund 230)</u>					
Beginning Balance	17,791	32,039	25,000	25,000	0.0%
Revenues	0	0	1	1	0.0%
Expenses	135,751	391,108	200,000	200,000	0.0%
Net Transfers In (Out)	150,000	375,000	200,000	200,000	0.0%
Change in Fund Balance	14,249	(16,108)	1	1	0.0%
Ending Balance	32,040	15,932	25,001	25,001	0.0%
<u>WIC (Fund 211)</u>					
Beginning Balance	0	0	0	400	
Revenues	0	0	0	400	
Expenses	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	0	0	0	400	
Ending Balance	0	0	0	800	
<i>Capital Projects & Debt Service Funds</i>					
<u>GENERAL FUND SPECIAL RESERVE FUND (Fund 760)</u>					
Beginning Balance	1,428,266	1,318,266	1,318,266	480,000	-63.6%
Revenues	0	0	0	0	
Expenses	0	0	480,000	300,000	-37.5%
Net Transfers In (Out)	(110,000)	0	(838,266)	(180,000)	-78.5%
Change in Fund Balance	(110,000)	0	(1,318,266)	(480,000)	-63.6%
Ending Balance	1,318,266	1,318,266	0	0	
<u>CAPITAL IMPROVEMENT FUND (Fund 040)</u>					
Beginning Balance	1,108,235	1,318,259	1,333,000	542,954	-59.3%
Revenues	301,045	113,594	120,400	123,400	2.5%
Expenses	241,021	64,098	1,118,200	50,000	-95.5%
Net Transfers In (Out)	150,000	150,000	150,000	150,000	0.0%
Change in Fund Balance	210,024	199,496	(847,800)	223,400	-126.4%
Ending Balance	1,318,259	1,517,754	485,200	766,354	57.9%
<u>PUBLIC SAFETY CAPITAL IMPROVEMENT FUND (Fund 750)</u>					
Beginning Balance	1,429,064	1,729,064	1,845,038	2,401,539	30.2%
Revenues	0	0	0	0	
Expenses	0	184,025	2,094,567	2,055,000	-1.9%
Net Transfers In (Out)	300,000	600,000	300,000	300,000	0.0%
Change in Fund Balance	300,000	415,975	(1,794,567)	(1,755,000)	-2.2%
Ending Balance	1,729,064	2,145,039	50,471	646,539	1181.0%
<u>COURTHOUSE RESTORATION FUND (Fund 850)</u>					
Beginning Balance	797	2,705	3,435	4,055	18.0%
Revenues	3,765	2,550	1,500	2,000	33.3%
Expenses	1,857	1,200	2,000	2,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	1,908	1,350	(500)	0	-100.0%
Ending Balance	2,705	4,055	2,935	4,055	38.2%
<u>BUILDING FUND (Fund 260)</u>					
Beginning Balance	302,352	424,852	532,500	640,000	20.2%
Revenues	22,500	7,500	7,500	7,500	0.0%
Expenses	0	0	0	0	
Net Transfers In (Out)	100,000	100,000	100,000	100,000	0.0%
Change in Fund Balance	122,500	107,500	107,500	107,500	0.0%
Ending Balance	424,852	532,352	640,000	747,500	16.8%
<u>ANIMAL CONTROL BUILDING FUND (Fund 340)</u>					
Beginning Balance	87,769	41,062	41,062	44,762	9.0%
Revenues	1,409	0	0	0	
Expenses	57,116	4,300	10,000	10,000	0.0%
Net Transfers In (Out)	9,000	10,000	10,000	10,000	0.0%
Change in Fund Balance	(46,707)	5,700	0	0	
Ending Balance	41,062	46,762	41,062	44,762	9.0%
<u>SPECIAL CONSTRUCTION FUND - PUBLIC SAFETY CENTER (Fund 240)</u>					
Beginning Balance	1,291,100	0	0	0	
Revenues	1,593	0	0	0	
Expenses	1,300,306	0	0	0	
Net Transfers In (Out)	7,613	0	0	0	
Change in Fund Balance	(1,291,100)	0	0	0	
Ending Balance	0	0	0	0	

Other Funds Summary

	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% Change In Budget
Capital Projects & Debt Service Funds (cont.)					
JAIL ADDITION BOND PROCEEDS FUND (Fund 570)					
Beginning Balance	5,586	0	0	0	
Revenues	2	0	0	0	
Expenses	5,588	0	0	0	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(5,586)	0	0	0	
Ending Balance	0	0	0	0	
COURTHOUSE EXPANSION BOND PROCEEDS (Fund 970)					
Beginning Balance	88,633	30,983	15,000	4,377	-70.8%
Revenues	35	28,082	0	0	
Expenses	57,685	54,688	15,000	4,377	-70.8%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(57,650)	(26,606)	(15,000)	(4,377)	-70.8%
Ending Balance	30,983	4,377	0	0	
COUNTY BUILDING BOND PROCEEDS FUND 2011 (Fund 300)					
Beginning Balance	84,900	5,915	0	0	
Revenues	0	0	0	0	
Expenses	78,985	0	0	0	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(78,985)	0	0	0	
Ending Balance	5,915	5,915	0	0	
JAIL ADDITION DEBT SERVICE FUND 2002A & 2010 (Fund 580)					
Beginning Balance	1,589	1,171	1,000	1,000	0.0%
Revenues	92	165	0	50	
Expenses	452,335	979,726	936,300	968,650	3.5%
Net Transfers In (Out)	451,825	979,738	936,300	968,650	3.5%
Change in Fund Balance	(418)	177	0	50	
Ending Balance	1,171	1,347	1,000	1,050	5.0%
COUNTY BUILDING DEBT SERVICE FUND 2002B & 2011 (Fund 560)					
Beginning Balance	81,150	1,250	60,000	75,000	25.0%
Revenues	282,300	327,761	145,814	145,864	0.0%
Expenses	215,710	279,045	285,905	282,855	-1.1%
Net Transfers In (Out)	8,355	0	140,091	140,000	-0.1%
Change in Fund Balance	74,945	48,716	0	3,009	
Ending Balance	156,095	49,966	60,000	78,009	30.0%
COURTHOUSE EXPANSION DEBT SERVICE FUND - 2007A, 2007B, 2008, 2009 (Fund 980)					
Beginning Balance	7,192	1,122,888	3,000	1,630,000	54233.3%
Revenues	677	693	250	250	0.0%
Expenses	430,415	1,534,308	2,029,513	2,006,826	-1.1%
Net Transfers In (Out)	1,545,433	1,674,108	2,029,513	2,053,738	1.2%
Change in Fund Balance	1,115,696	140,492	250	47,163	18765.0%
Ending Balance	1,122,888	1,263,380	3,250	1,677,163	51505.0%
TOTAL REVENUE - OTHER FUNDS	32,923,462	31,667,169	31,000,846	31,519,703	1.7%
TOTAL EXPENDITURE	30,573,009	28,790,900	36,414,579	36,668,837	0.7%
TOTAL TRANSFERS OUT	8,030,429	6,707,327	7,237,072	6,807,392	-5.9%
TOTAL FUND BALANCE INCREASE	2,272,918	2,808,556	312,868	236,572	-24.4%
TOTAL USES - OTHER FUNDS	40,876,356	38,306,783	43,964,520	43,712,801	-0.6%

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
PERSONNEL					
010-2-032-6000 Chairman	12,012	12,012	12,000	12,000	
010-2-032-6101 Board Members Salaries	21,400	21,800	21,600	21,600	
010-2-032-6111 Finance & PBZ Chair	6,000	-			
010-2-032-6112 Liquor Commissioner	1,188	1,188	1,200	1,200	
010-2-032-6115 Per Diem	86,105	76,755	86,800	86,800	
Total Personnel	126,705	111,755	121,600	121,600	
CONTRACTUAL					
010-2-032-6203 Dues/Memberships	4,563	5,557	4,454	2,750	
010-2-032-6204 Conferences	881	1,387	2,000	2,000	
010-2-032-6215 Contractual Services					
010-2-032-6580 UCCI	600	460	460	760	
Total Contractual	6,044	7,404	6,914	5,510	-20.3%
COMMODITIES					
010-2-032-6205 Mileage	10,895	6,805	12,000	5,000	
Total Commodities	10,895	6,805	12,000	5,000	-58.3%
OTHER					
010-2-032-6199 Miscellaneous	4,458	4,871	4,700	5,000	
Total Other	4,458	4,871	4,700	5,000	6.4%
Department Total	148,102	130,835	145,214	137,110	-5.6%

County Clerk and Recorder

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
PERSONNEL					
010-2-006-6000 County Clerk	87,454	87,454	85,772	88,766	3.5%
010-2-006-6102 Deputy Clerks	48,691	53,068	52,085	54,487	4.6%
010-2-006-6150 Temporary Help	4,078	2,515	5,000	7,000	
Total Personnel	140,223	143,037	142,858	150,253	5.2%
CONTRACTUAL					
010-2-006-6202 Books/Subscriptions	219	47	300	200	
010-2-006-6203 Dues/Memberships	545	545	545	545	
010-2-006-6204 Conferences	721	915	500	1,000	
010-2-006-6209 Legal Publications	445	192	500	500	
010-2-006-6215 Contractual Services	2,657	2,911	6,455	4,500	
010-2-006-6410 Film Duplication	-	-			
Total Contractual	4,587	4,610	8,300	6,745	-18.7%
COMMODITIES					
010-2-006-6200 Office Supplies	12,428	10,849	11,500	11,500	
010-2-006-6201 Postage	14,451	12,091	15,000	13,500	
010-2-006-6205 Mileage	801	1,132	750	1,100	
Total Commodities	27,680	24,072	27,250	26,100	-4.2%
OTHER					
010-2-006-6411 Birth & Death Reg	640	-	-	3,500	
010-2-006-6412 Rebinding Old Records	-		250	-	
Total Other	640	-	250	3,500	
Department Total	173,129	171,720	178,658	186,598	4.4%

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<u>Full Time</u>				
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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
PERSONNEL						
010-2-007-6102	Salaries	110,457	116,176	114,346	118,458	3.6%
010-2-007-6107	Overtime	6,843	1,203	7,000	7,000	
010-2-007-6152	Election Judges Per Diem	110,135	43,670	115,000	45,000	
010-2-007-6426	Extra Help	16,617	5,630	15,000	17,000	
	Total Personnel	244,052	166,679	251,346	187,458	-25.4%
CONTRACTUAL						
010-2-007-6209	Legal Publications	4,109	1,805	4,500	2,750	
010-2-007-6215	Contractual Services	69,927	67,461	90,000	80,000	
010-2-007-6420	School for Judges	-	-	750	-	
010-2-007-6424	Polling Place Rental	3,070	2,280	3,500	3,000	
010-2-007-6428	Polling Place Set-up	13,607	8,036	16,000	10,000	
	Total Contractual	90,713	79,583	114,750	95,750	-16.6%
COMMODITIES						
010-2-007-6205	Election Judge Mileage	3,647	1,858	4,000	2,000	
010-2-007-6421	Ballots	116,052	51,501	125,000	53,000	
010-2-007-6422	Registration Supplies	1,168	3,159	1,250	5,000	
010-2-007-6427	Election Supplies	-	30,879	70,000	45,000	
010-2-007-6201	Postage	24,201	21,161	35,000	25,000	
	Total Commodities	145,068	108,558	235,250	130,000	-44.7%
OTHER						
010-2-007-6423	Precinct Splits					
	Total Other	-	-	-	-	
	Department Total	479,833	354,820	601,346	413,208	-31.3%

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

Authorized Personnel Summary				
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Full Time				
Court Administrator	1	1	1	1
Bailiff	1	1	1	1
Total	2	2	2	2

Circuit Court Judge

ACCOUNT & DESCRIPTION		ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% Change In Budget
PERSONNEL						
010-2-016-6101	Court Administrator	36,450	36,820	38,878	40,390	
010-2-016-6106	Overtime	2,127	462	5,000	5,000	
010-2-016-6116	Bailiffs	75,243	75,128	85,783	87,500	
010-2-016-6482	St Apport/Judges' Salaries	3,122	3,174	3,175		
	Total Personnel	116,942	115,585	132,836	132,890	0.0%
CONTRACTUAL						
010-2-016-6234	Postage Meter Lease	5,520	6,067	5,600	5,600	
010-2-016-6151	Court Reporter/Transcripts	979	2,302	1,000	1,000	
010-2-016-6204	Conferences	747	2,338	6,000	6,000	
010-2-016-6206	Training	1,975	125	2,000	2,000	
	Total Contractual	9,221	10,831	14,600	14,600	0.0%
COMMODITIES						
010-2-016-6200	Office Supplies	4,311	3,970	4,500	4,500	
010-2-016-6201	Postage	306	428	500	500	
010-2-016-6550	Pre-paid Postage	30,365	36,057	32,000	32,000	
010-2-016-6232	Postage Meter Supplies	795	1,033	1,000	1,000	
	Total Commodities	35,776	41,489	38,000	38,000	0.0%
OTHER						
010-2-016-6481	Statutory Expenses	78,552	103,957	90,000	110,000	
010-2-016-6483	Judges Insurance	1,503	1,706	1,705	1,705	
	Total Other	80,055	105,663	91,705	111,705	21.8%
	Department Total	241,994	273,568	277,141	297,195	7.2%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
PERSONNEL					
010-2-015-6102 Salaries	5,855	10,344	6,090	6,278	
010-2-015-6153 Petit Juror Per Diem	44,987	20,197	25,000	38,500	
010-2-015-6154 Grand Juror Per Diem	8,228	7,110	7,500	7,500	
010-2-015-6155 Coroner Juror Per Diem	1,654	190	-	-	
Total Personnel	60,724	37,840	38,590	52,278	35.5%
CONTRACTUAL					
010-2-015-6206 Training	2,803	679	1,500	1,500	
010-2-015-6475 Meals	1,954	1,162	5,000	5,000	
Total Contractual	4,757	1,841	6,500	6,500	0.0%
COMMODITIES					
010-2-015-6200 Office Supplies	2,020	3,315	3,500	3,500	
010-2-015-6201 Postage	4,633	3,833	3,000	3,000	
Total Commodities	6,653	7,148	6,500	6,500	0.0%
OTHER					
010-2-015-6476 Automation	3,199	3,199	4,440	5,100	
010-2-015-6477 Jury System Update	1,212	1,812	-	-	
Total Other	4,411	5,011	4,440	5,100	14.9%
Department Total	76,545	51,840	56,030	70,378	25.6%

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Full Time				
Public Defender	1	1	1	1
Asst. Defender	3	3	4	4
Admin. Asst.	1	1	1	1
	5	5	6	6
Part Time				
Asst. Defender	0	0	0	0
	0	0	0	0
Total	5	5	6	6

Public Defender

ACCOUNT & DESCRIPTION		ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
PERSONNEL						
010-2-019-6101	Public Defender	149,857	149,857	147,975	149,857	
010-2-019-6102	Asst. Public Defender	194,677	197,714	238,251	258,939	
010-2-019-6104	Clerical	38,246	39,221	40,201	41,407	
	Total Personnel	382,780	386,792	426,427	450,203	5.6%
CONTRACTUAL						
010-2-019-6202	Books/Subscriptions	1,219	987	2,000	2,000	
010-2-019-6203	Dues / Memberships	2,980	1,939	2,000	4,000	
010-2-019-6204	Conferences	1,754	759	4,000	4,000	
010-2-019-6206	Training	1,821	-	2,000	2,000	
010-2-019-6215	Contractual Services	29,609	3,323	31,000	21,000	
010-2-019-6239	Transcripts	980	602	2,000	2,000	
010-2-019-6510	Conflict Attorney	-	-	-	-	
010-2-019-6511	Interpreter Service	842	-	1,000	1,000	
010-2-019-6513	PT Investigators	4,418	1,889	5,000	5,000	
	Total Contractual	43,624	9,498	49,000	41,000	-16.3%
COMMODITIES						
010-2-019-6200	Office Supplies	2,491	2,543	2,500	2,500	
010-2-019-6201	Postage	377	470	1,500	1,500	
	Total Commodities	2,867	3,013	4,000	4,000	0.0%
OTHER						
010-2-019-6512	Subpoena Witness Fees	-	-	1,000	1,000	
	Total Other	-	-	1,000	1,000	0.0%
	Department Total	429,272	399,304	480,427	496,203	3.3%

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Full Time				
Director	1	1	1	1
Supervisor	2	2	2	2
Admin. Officer	2	2	2	2
Investigative Officer			1	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
Pre-Trial Officer				2
Admin. Asst.	1	1	1	1
Secretary	2	3	3	3
Total	17	18	19	21

Combined Court Services (Probation)

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
PERSONNEL					
010-2-018-6101 Supervisor	65,690	67,654	69,344	71,775	3.5%
010-2-018-6102 Probation Officer Supv.	92,716	98,212	101,215	104,194	2.9%
010-2-018-6103 Probation Officer	428,411	431,102	505,690	611,299	20.9%
010-2-018-6104 Clerical	99,758	122,262	138,200	140,893	1.9%
Total Personnel	686,575	719,231	814,449	928,161	14.0%
CONTRACTUAL					
010-2-018-6202 Books/Subscriptions	87	95	100	100	
010-2-018-6203 Dues/Memberships	-	-			
010-2-018-6505 Kane Juvenile Detention	87,410	108,050	110,000	100,000	
010-2-018-6206 Training	-	-			
010-2-018-6215 Contractual Services	2,981	3,367	4,000	4,000	
010-2-018-6217 Vehicle Expense	6,450	4,364	5,000	5,000	
010-2-018-6506 Juvenile Board & Care	52,152	99,447	110,000	100,000	
Total Contractual	149,080	215,323	229,100	209,100	-8.7%
COMMODITIES					
010-2-018-6200 Office Supplies	5,907	5,981	6,000	6,000	
010-2-018-6201 Postage	3,980	3,606	5,000	5,000	
010-2-018-6234 Equip Rental Reset Charges	-	-			
Total Commodities	9,887	9,587	11,000	11,000	0.0%
OTHER					
010-2-018-6503 Circuit Admin. Expense	-	-	-	-	
010-2-018-6504 Medical Expenses	-	149	1,000	1,000	
Total Other	-	149	1,000	1,000	0.0%
Department Total	845,542	944,290	1,055,549	1,149,261	8.9%

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				
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Circuit Clerk	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	
	<u>Full Time</u>				
	Circuit Clerk	1	1	1	1
	Accounting Clerk	0	1	0	0
	Clerk Supervisor	0	2	2	1
	Deputy Clerk	15	15	14	14
	Fin./Personnel Mgr.	0	0.2	0.7	0.7
Total	16	19.2	17.7	16.7	

Child Support	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	
	<u>Full Time</u>				
	Child Support Clerk	1	1.5	2	2
	Total	1	1.5	2	2

Circuit Clerk Document Storage	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	
	<u>Full Time</u>				
	Clerk Supervisor	2	1	1	1
	Deputy Clerk	2	2.5	3	3
	Total	4	3.5	4	4
	<u>Part Time</u>				
	Office Manager	0	0	0.5	1
Total	4	3.5	4.5	5	

Court Automation	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	
	<u>Full Time</u>				
	Chief Deputy Clerk	1	1	1	1
	Quality Control Mgr.	1	1	1	1
	Clerk Supervisor	1	0	0	1
Total	3	2	2	3	

Operation / Administrative	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	<u>Full Time</u>			
	Fin./Personnel Mgr.	1	0.8	0.3
Total	1	0.8	0.3	0.3

Grand Total	25	27	26.5	27
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Circuit Clerk

Account No.	Description	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% Change In Budget
PERSONNEL						
010-2-014-6000	Circuit Clerk	87,446	87,446	85,772	88,766	
010-2-014-6102	Deputy Clerks	366,485	438,916	484,614	440,180	
010-2-014-6107	Overtime	2,429	2,676	4,000	4,000	
	Total Personnel	456,361	529,038	574,386	532,946	-7.2%
CONTRACTUAL						
010-2-014-6203	Dues/Memberships	805	780	800	800	
010-2-014-6204	Conferences	2,301	400	1,900	1,900	
010-2-014-6219	Printing Forms	21,358	18,685	25,000	20,000	
010-2-014-6230	Legal Fees	-	7,090	-	-	
	Total Contractual	24,465	26,955	27,700	22,700	-18.1%
COMMODITIES						
010-2-014-6200	Office Supplies	6,067	10,226	11,000	11,000	
010-2-014-6201	Postage	7,787	9,217	11,000	11,000	
010-2-014-6205	Mileage	724	568	1,200	1,200	
	Total Commodities	14,579	20,012	23,200	23,200	0.0%
	Department Total	495,405	576,004	625,286	578,846	-7.4%

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<u>Full Time</u>				
State's Attorney	1	1	1	1
Assistant State's Attorney	10	11	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	20	20	20

State's Attorney

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% Change In Budget
PERSONNEL					
010-2-020-6000 State's Attorney	166,508	166,508	163,306	166,508	
010-2-020-6101 Asst State's Attorney	661,348	726,857	771,868	791,861	
010-2-020-6104 Clerical	290,545	296,941	308,262	315,336	
010-2-020-6125 Stipends	34,536	42,826	40,455	40,455	
010-2-020-6117 Temporary Help/Intern	8,646	7,041	14,500	14,500	
Total Personnel	1,161,583	1,240,173	1,298,390	1,328,660	2.3%
CONTRACTUAL					
010-2-020-6202 Books/Subscriptions	5,969	6,497	5,500	5,500	
010-2-020-6203 Dues/Memberships	4,291	6,916	7,500	8,500	
010-2-020-6204 Conferences	975	1,317	2,000	2,000	
010-2-020-6206 Training	420	801	1,750	1,750	
010-2-020-6207 Cell Phones/Pagers	2,959	2,828	3,500	3,500	
010-2-020-6215 Contractual Services	18,000	12,500	15,000	15,000	
010-2-020-6239 Transcripts	13,013	10,834	15,000	15,000	
010-2-020-6522 Appellate Service	27,000	27,000	27,000	32,000	
Total Contractual	72,626	68,692	77,250	83,250	7.8%
COMMODITIES					
010-2-020-6200 Office Supplies	12,372	20,484	13,000	13,000	
010-2-020-6201 Postage	10,862	11,438	12,000	13,000	
Total Commodities	23,234	31,922	25,000	26,000	4.0%
OTHER					
010-2-020-6520 Child Advocacy Board	12,265	10,567	10,250	11,000	
010-2-020-6521 Trials/Hearings	17,321	14,682	18,500	15,000	
Total Other	29,587	25,249	28,750	26,000	-9.6%
Department Total	1,287,030	1,366,035	1,429,390	1,463,910	2.4%

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<u>Full Time</u>				
Sheriff	1	1	1	1
Chief Deputy	1	1	1	1
Commander	2	2	2	2
Deputy Commander	1	1	1	1
Sergeant	8	8	8	8
Deputy	44	45	45	45
Business Manager	1	1	1	1
Admin. Asst./HR Manager	1	1	1	1
Records Clerk	6	6	6	6
	65	66	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	68.5	68.5	68.5

Sheriff

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
PERSONNEL					
010-2-009-6000 Sheriff	108,732	108,732	106,641	110,904	
010-2-009-6102 Chief/Commander	396,012	400,962	410,529	426,204	
010-2-009-6103 Deputies/Sergeants	3,728,176	3,875,625	4,085,665	4,220,916	
010-2-009-6104 Clerical	301,797	325,728	341,273	336,270	
010-2-009-6105 Deputies Part Time	2,806	1,298	3,500	3,500	
010-2-009-6106 Deputies Overtime	126,965	136,910	135,000	150,000	
010-2-009-6107 Clerical Overtime	5	1,150	1,000	1,000	
Total Personnel	4,664,493	4,850,406	5,083,608	5,248,793	3.2%
CONTRACTUAL					
010-2-009-6202 Books/Subscriptions	2,878	2,843	3,500	4,100	
010-2-009-6204 Conferences/Dues	6,087	5,242	9,000	9,840	
010-2-009-6206 Training	40,566	48,385	60,000	54,155	
010-2-009-6207 Cellular Phone	5,288	999	1,000	1,000	
010-2-009-6215 Contractual Services	11,991	18,762	34,400	35,350	
010-2-009-6216 Equipment Maintenance	19,265	23,184	24,000	33,000	
010-2-009-6217 Vehicle Maintenance	113,845	105,148	103,500	103,500	
010-2-009-6219 Printing	3,414	3,276	4,000	5,000	
010-2-009-6436 Weapons/Ammunition	5,996	6,948	25,000	15,000	
010-2-009-6438 Contract Expenses	15,345	22,107	30,000	27,875	
010-2-009-6445 Drug Testing	2,550	2,440	3,000	3,100	
010-2-009-6440 Public Safety Dispatch		69,593	70,000	-	
Total Contractual	227,225	308,929	367,400	291,920	-20.5%
COMMODITIES					
010-2-009-6437 Canine Expenses	937	2,577	2,500	2,500	
010-2-009-6200 Office Supplies	10,054	14,513	15,000	16,000	
010-2-009-6201 Postage	4,422	5,893	5,000	5,000	
010-2-009-6205 Fuel	202,817	187,189	190,000	195,000	
010-2-009-6240 Uniforms	10,047	12,904	18,000	20,000	
010-2-009-6435 Police Supplies	12,462	15,478	22,000	22,000	
Total Commodities	240,741	238,554	252,500	260,500	3.2%
OTHER					
010-2-009-6442 Major Crimes Taskforce	1,000	1,000	1,000	1,000	
010-2-009-6439 Investigations	4,650	7,383	6,500	6,500	
010-2-009-6441 Special Response Team	2,000	2,000	4,000	4,000	
Total Other	7,650	10,382	11,500	11,500	0.0%
Department Total	5,140,108	5,408,271	5,715,008	5,812,713	1.7%

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Full Time				
Commander	1	1	1	1
Deputy Commander	2	2	2	2
Sergeant	5	5	5	5
Deputy	45	45	45	45
Food Manager	1	1	1	1
Cook		1	1	1
	54	55	55	55
Part Time				
Food Service Provider	0.5	0	0	0
	0.5	0	0	0
Total	54.5	55	55	55

Corrections

ACCOUNT & DESCRIPTION	ACTUAL 2012	BUDGET 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
PERSONNEL					
010-2-010-6102 Commander/Sergeant	546,601	660,569	696,895	739,457	
010-2-010-6103 Deputies	2,934,518	3,103,583	3,198,543	3,268,073	
010-2-010-6106 Deputy Overtime	23,013	26,158	30,000	31,500	
010-2-010-6108 Food Management	72,107	77,909	83,519	85,792	
Total Personnel	3,576,237	3,868,219	4,008,957	4,124,822	2.9%
CONTRACTUAL					
010-2-010-6215 Contractual Services	89,587	92,000	107,300	182,050	
010-2-010-6451 Prisoner Transport	1,000	1,908	9,000	5,000	
010-2-010-6455 Medical Expenses	17,042	49,806	50,000	52,000	
010-2-010-6456 Food Service	146,812	136,677	162,000	160,000	
Total Contractual	254,442	280,391	328,300	399,050	21.6%
Department Total	3,830,679	4,148,610	4,337,257	4,523,872	4.3%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
OTHER						
010-2-011-6459	Merit Commission	440	5,685	1,800	5,800	222.2%
	Total Other	440	5,685	1,800	5,800	
	Department Total	440	5,685	1,800	5,800	222.2%

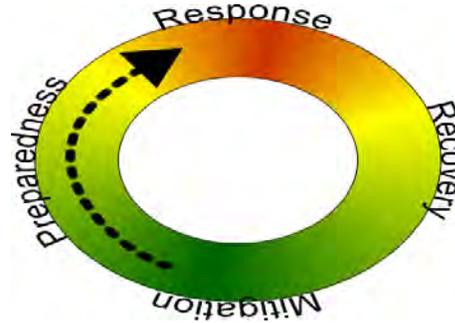
Emergency Management Agency

Description

Previously known as the Emergency Services & Disaster Agency (ESDA), the Emergency Management Agency is directed by a Director of Emergency Services whom is appointed by the County Board. The Director coordinates disaster planning and training with local public safety and health agencies.

Legal Status

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



Authorized Personnel Summary				
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Part-time				
Director	1	1	1	1
Assistant	1	1	1	1
Total	2	2	2	2

Emergency Management Agency

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
PERSONNEL					
010-2-012-6101 Director	6,350	6,415	6,481	7,270	12.2%
010-2-012-6104 Clerical	5,096	5,350	5,437	6,100	12.2%
Total Personnel	11,446	11,765	11,918	13,370	12.2%
CONTRACTUAL					
010-2-012-6203 Dues/Memberships	495	180	750	750	
010-2-012-6204 Conferences	749	750	750	1,250	
010-2-012-6206 Training	1,474	1,718	2,500	2,500	
010-2-012-6207 Cellular Telephone	486	3,226	4,000	4,500	
010-2-012-6217 Vehicle Maintenance	10,661	14,721	10,750	11,081	
010-2-012-6219 Printing	35	-	500	250	
010-2-012-6227 Telephone	3,703	-			
010-2-012-6461 Radio/Siren Maintenance	1,953	2,032	2,000	2,705	
Total Contractual	19,556	22,626	21,250	23,036	8.4%
COMMODITIES					
010-2-012-6200 Office Supplies	2,854	1,254	2,575	2,600	
010-2-012-6201 Postage	100	100	100	100	
010-2-012-6205 Mileage	269	243	1,500	850	
Total Commodities	3,223	1,597	4,175	3,550	-15.0%
Department Total	34,225	35,988	37,343	39,956	7.0%

Coroner

Description

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



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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Full Time				
Coroner	1	1	1	1
Deputy Coroner	1	1	1	1
Total	2	2	2	2

Coroner

ACCOUNT & DESCRIPTION		ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
PERSONNEL						
010-2-017-6000	Coroner	56,244	57,088	56,830	57,944	
010-2-017-6102	Deputy Coroner	35,163	36,124	37,779	38,250	
010-2-017-6156	Per Call - Salaries	15,846	16,378	20,000	20,000	
	Total Personnel	107,253	109,590	114,609	116,194	1.4%
CONTRACTUAL						
010-2-017-6151	Inquest Transcripts	1,200	200			
010-2-017-6203	Dues/Memberships	819	994	1,000	1,000	
010-2-017-6206	Training	1,378	1,499	4,000	4,000	
010-2-017-6207	Cellular Phone	4,190	3,410	3,500	3,500	
010-2-017-6217	Vehicle Maintenance	6,588	5,379	5,000	5,000	
010-2-017-6490	Autopsies	22,200	23,590	20,000	20,000	
010-2-017-6491	X-rays	600	-	1,000	1,000	
010-2-017-6492	Toxicology Testing	6,249	6,490	8,000	7,000	
010-2-017-6497	Histology	-	260	1,000	500	
	Total Contractual	43,224	41,821	43,500	42,000	-3.4%
COMMODITIES						
010-2-017-6200	Office Supplies	1,792	1,732	2,000	2,000	
010-2-017-6201	Postage	428	301	600	500	
010-2-017-6205	Mileage	300	119	400	400	
010-2-017-6240	Clothing Allowance	1,014	606	500	500	
010-2-017-6494	Morgue Supplies	2,705	2,829	3,500	3,500	
	Total Commodities	6,239	5,586	7,000	6,900	-1.4%
OTHER						
010-2-017-6495	Bio-hazard Removal	230	272	500	550	
010-2-017-6496	Disposition for Indigent Persons		1,330	2,000	2,000	
	Total Other	230	1,602	2,500	2,550	2.0%
	Department Total	156,946	158,599	167,609	167,644	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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Full Time				
Treasurer	1	1	1	1
Chief Deputy Treasurer		1	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	7	7	7

Treasurer

ACCOUNT & DESCRIPTION		ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
PERSONNEL						
010-2-025-6000	Treasurer	87,454	87,454	85,772	88,766	
010-2-025-6102	Deputy Treasurers	193,278	236,605	271,535	278,865	
010-2-025-6105	Temporary - Salaries					
010-2-025-6107	Overtime	56	99	250	200	
010-2-025-6150	Temporary Help	200	-	1,000	500	
	Total Personnel	280,989	324,158	358,558	368,331	2.7%
CONTRACTUAL						
010-2-025-6203	Dues/Memberships	944	719	950	800	
010-2-025-6204	Conferences	228	409	750	750	
010-2-025-6209	Legal Publications	1,202	1,189	2,000	2,000	
010-2-025-6215	Contractual Services	3,784	4,244	7,000	7,000	
	Total Contractual	6,158	6,561	10,700	10,550	-1.4%
COMMODITIES						
010-2-025-6200	Supplies	3,912	4,757	5,100	5,000	
010-2-025-6201	Postage	20,730	21,731	22,250	22,500	
010-2-025-6205	Mileage	624	549	750	750	
010-2-025-6540	Payroll Materials	2,023	2,483	3,000	3,000	
	Total Commodities	27,289	29,519	31,100	31,250	0.5%
	Department Total	314,435	360,238	400,358	410,131	2.4%

Auditing and Accounting

Description

Provides for the audit of all County funds. The auditors for Fiscal Years 2010 and 2011 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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
CONTRACTUAL					
010-2-028-6549 Auditing & Accounting	39,950	41,400	46,885	57,000	
Total Other	39,950	41,400	46,885	57,000	
Department Total	39,950	41,400	46,885	57,000	21.6%

Property Tax Services (Contractual Services)

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
CONTRACTUAL					
010-2-041-6215 Contractual Services	72,183	80,539	75,000	75,000	
Total Other	72,183	80,539	75,000	75,000	
Department Total	72,183	80,539	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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</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	0.5	0.5	0.5
	4	4.5	4.5	4.5
<u>Part Time</u>				
Intern	0.5	0	0	0
	0.5	0	0	0
Total	4.5	4.5	4.5	4.5

Administrative Services

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
PERSONNEL					
010-2-030-6101 Exempt Positions	190,593	266,810	271,444	276,851	
010-2-030-6102 Other Salaries	69,647	39,975	41,382	42,410	
Total Personnel	260,240	306,785	312,827	319,261	2.1%
CONTRACTUAL					
010-2-030-6202 Books/Subscriptions	250	305	250	250	
010-2-030-6203 Dues/Memberships	1,377	1,384	1,500	1,500	
010-2-030-6204 Conferences	605	703	1,300	1,300	
010-2-030-6206 Training	155	7	500	500	
010-2-030-6207 Cell Phones	888	802	840	840	
010-2-030-6215 Contractual Services	32,978	24,867	5,350	5,350	
010-2-030-6230 Labor Negotiations Contracted	1,766	-	5,000	-	
010-2-030-6561 Advertisements	2,097	140	2,100	3,000	
010-2-030-6564 Bristol Twp. Compost Fee	-	-	500	-	
010-2-030-6565 Employee Assistance	6,472	6,473	6,500	6,500	
010-2-030-6567 Flu Shots	750	-	1,000	1,000	
010-2-030-6568 Educational Services	9,531	13,396	12,000	-	
010-2-030-6570 Mayors & Managers Meeting	393	385	300	500	
Total Contractual	57,262	48,461	37,140	20,740	-44.2%
COMMODITIES					
010-2-030-6200 Office Supplies	2,508	1,345	1,800	2,400	
010-2-030-6201 Postage	399	495	800	600	
010-2-030-6205 Mileage	654	711	1,400	1,400	
010-2-030-6237 County Supplies	881	230	700	700	
010-2-030-6566 Employee Recognition	3,213	2,109	2,500	2,700	
Total Commodities	7,654	4,889	7,200	7,800	8.3%
Department Total	325,156	360,135	357,167	347,801	-2.6%

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
PERSONNEL					
010-2-001-6101 Director	90,561	92,561	94,505	98,198	
010-2-001-6102 Maintenance	301,788	309,843	315,822	329,590	
010-2-001-6104 Clerical	36,388	37,363	39,116	40,029	
010-2-001-6106 Overtime	4,813	5,026	6,540	10,508	
Total Personnel	433,550	444,793	455,982	478,325	4.9%
CONTRACTUAL					
010-2-001-6206 Training	-	-	-	-	
010-2-001-6207 Cellular Phones	4,459	6,734	6,000	6,400	
010-2-001-6215 Contractual Services	515,840	499,277	524,900	539,900	
010-2-001-6216 Equipment Maintenance	59,319	68,577	60,000	60,000	
010-2-001-6217 Vehicle Maintenance	3,464	3,363	3,700	4,100	
010-2-001-6236 Equipment Rental	53	-	200	1,500	
010-2-001-6351 Electric	515,067	495,767	490,000	480,000	
010-2-001-6352 Natural Gas	146,512	151,104	135,000	160,000	
010-2-001-6353 Water	28,577	28,652	28,650	28,650	
010-2-001-6354 Telephones	97,036	83,327	95,750	90,000	
010-2-001-6355 Waste Pick-up	16,142	10,634	11,500	11,000	
Total Contractual	1,386,467	1,347,435	1,355,700	1,381,550	1.9%
COMMODITIES					
010-2-001-6200 Office Supplies	108	190	200	200	
010-2-001-6201 Postage	63	74	90	90	
010-2-001-6205 Mileage	534	825	675	1,300	
010-2-001-6237 County Supplies	113,879	107,615	120,000	130,000	
Total Commodities	114,584	108,704	120,965	131,590	8.8%
Department Total	1,934,601	1,900,931	1,932,647	1,991,465	3.0%

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Full Time				
Planning & Zoning Mgr.			1	1
Senior Planner	1	1	0	0
Assoc. Planner	1	0	0	0
Code Officer	1	1	1	1
Permit Clerk	1	1	1	1
Secretary	1	0	0	0
Total	5	3	3	3

Planning, Building and Zoning

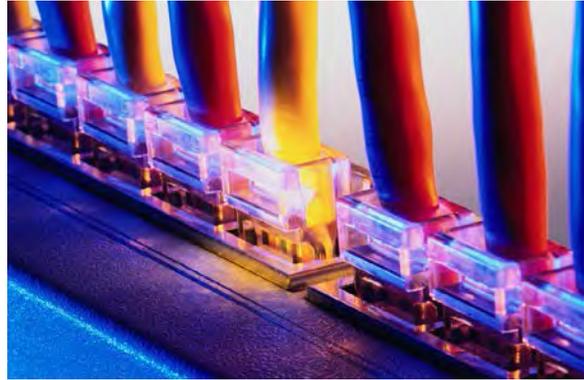
ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
PERSONNEL					
010-2-002-6102	101,948	64,782	68,403	70,787	
010-2-002-6103	48,557	50,024	50,745	52,425	
010-2-002-6104	64,818	39,445	40,363	41,845	
010-2-002-6106	-	-	246	250	
010-2-002-6115	1,950	2,450	3,500	3,500	
Total Personnel	217,274	156,701	163,257	168,807	3.4%
CONTRACTUAL					
010-2-002-6202	499	187	1,000	500	
010-2-002-6203	506	654	700	700	
010-2-002-6204	1,175	2,136	1,500	1,000	
010-2-002-6206	-	15	500	700	
010-2-002-6207	867	919	800	800	
010-2-002-6209	1,323	848	750	750	
010-2-002-6217	5,288	4,644	4,000	4,000	
010-2-002-6238	5,048	6,358	5,000	3,500	
010-2-002-6361	3,056	3,295	7,500	7,500	
010-2-002-6363	42,424	18,036	20,000	20,000	
010-2-002-6365	148	222	500	500	
010-2-002-6367	1,000	1,000	1,000	1,000	
010-2-002-6368	1,131	1,200	2,500	2,000	
010-2-002-6370	-	2,926	2,500	2,000	
Total Contractual	62,464	42,440	48,250	44,950	-6.8%
COMMODITIES					
010-2-002-6200	973	1,067	1,000	1,000	
010-2-002-6201	558	572	750	700	
010-2-002-6205	-	42	250	200	
Total Commodities	1,531	1,681	2,000	1,900	-5.0%
CAPITAL					
010-2-002-6216	-	315	500	500	
Total Capital	-	315	500	500	0.0%
OTHER					
010-2-002-6380	40	107	1,500	2,400	
010-2-002-6381	526	771	900	1,400	
010-2-002-6382	1,750	875	1,805	2,005	
010-2-002-6383	329	626	1,200	1,200	
010-2-002-6384	-	284	6,050	6,050	
010-2-002-6385	-	75	-	-	
Total Other	2,645	2,738	11,455	13,055	14.0%
Department Total	283,914	203,876	225,462	229,212	1.7%

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Full Time				
Director	1	1	0	0.6
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	4	4.6

Technology

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
PERSONNEL					
010-2-033-6101 Director	102,474	103,449	-	62,713	
010-2-033-6102 Network/LAN Support	218,400	222,300	228,567	237,592	
010-2-033-6106 Overtime					
Total Personnel	320,874	325,749	228,567	300,305	31.4%
CONTRACTUAL					
010-2-033-6202 Books/Subscriptions	-	-	100	100	
010-2-033-6203 Dues/Memberships	-	-	200	200	
010-2-033-6204 Conferences	-	112	1,000	1,000	
010-2-033-6206 Training	-	-	3,000	3,000	
010-2-033-6207 Cell Phones	3,573	2,389	4,200	4,200	
010-2-033-6215 Contractual Services	27,092	38,658	33,500	26,560	
010-2-033-6217 Vehicle Maintenance	349	109	300	300	
Total Contractual	31,014	41,269	42,300	35,360	-16.4%
COMMODITIES					
010-2-033-6200 Office Supplies	281	897	1,000	1,000	
010-2-033-6201 Postage	23	87	300	300	
010-2-033-6205 Mileage	298	140	500	500	
	603	1,124	1,800	1,800	0.0%
CAPITAL					
010-2-033-6585 Computer Software	92,347	96,640	101,705	130,575	
010-2-033-6586 Computer Hardware	96,661	94,425	104,300	109,000	
010-2-033-6587 Central Computer Supplies	38,355	34,287	35,000	35,000	
Total Commodities	227,363	225,352	241,005	274,575	13.9%
Department Total	579,853	593,493	513,672	612,040	19.2%

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
PERSONNEL					
010-2-022-6101 Chief County Assessment Officer	72,084	76,084	77,860	80,718	3.7%
010-2-022-6102 Clerks	119,055	122,572	125,103	130,317	4.2%
010-2-022-6107 Overtime	2,702	4,393	2,500	2,500	
Total Personnel	193,841	203,049	205,463	213,535	3.9%
CONTRACTUAL					
010-2-022-6202 Books/Subscriptions	-	-	-	-	
010-2-022-6203 Dues/Memberships	500	500	500	500	
010-2-022-6206 Training	2,339	3,619	3,000	3,000	
010-2-022-6209 Publications	37,892	34,733	35,000	41,652	19.0%
010-2-022-6215 Contractual Services	4,525	4,810	5,000	5,000	
010-2-022-6219 Printing	5,801	5,073	9,000	9,000	
Total Contractual	51,057	48,734	52,500	59,152	12.7%
COMMODITIES					
010-2-022-6200 Office Supplies	2,198	2,381	2,200	2,200	
010-2-022-6201 Postage	15,419	17,383	14,500	18,000	24.1%
010-2-022-6205 Mileage	396	535	500	500	
010-2-022-6207 Cellular Phone	-	-	-	-	
Total Commodities	18,013	20,299	17,200	20,700	20.3%
Department Total	262,911	272,083	275,163	293,387	6.6%

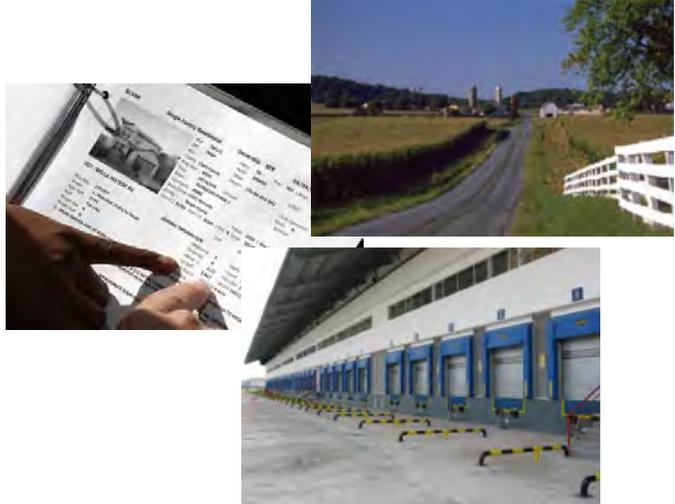
Board of Review

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% Change In Budget
PERSONNEL						
010-2-021-6102	Board Members	48,767	51,747	55,274	54,899	
	Total Personnel	48,767	51,747	55,274	54,899	-0.7%
COMMODITIES						
010-2-021-6200	Office Supplies	1,182	923	2,000	2,000	
010-2-021-6201	Postage	4,958	5,699	4,000	4,000	
010-2-021-6205	Mileage	-	-	100	100	
	Total Commodities	6,140	6,622	6,100	6,100	0.0%
CONTRACTUAL						
010-2-021-6203	Dues	-	240	300	300	
010-2-021-6204	Conferences	121	-	1,000	1,000	
010-2-021-6209	Legal Publications	577	1,874	2,000	2,000	
010-2-021-6215	Contractual Services	-	-	10,000	10,000	
	Total Contractual	698	2,114	13,300	13,300	0.0%
CAPITAL						
010-2-021-6208	Capital Equipment	2,559	-	2,500	2,500	
	Total Capital	2,559	-	2,500	2,500	
	Department Total	58,165	60,483	77,174	76,799	-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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
PERSONNEL						
010-2-024-6115	Per Diem	255	85	255	255	
	Total Personnel	255	85	255	255	0.0%
CONTRACTUAL						
010-2-024-6209	Publications	-	78	75	75	
	Total Contractual	-	78	75	75	0.0%
COMMODITIES						
010-2-024-6205	Mileage	30	11	30	30	
	Total Commodities	30	11	30	30	0.0%
	Department Total	285	175	360	360	0.0%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
PERSONNEL						
010-2-027-6547	Health Insurance Premiums	4,367,469	4,560,504	4,680,373	4,742,400	1.3%
010-2-027-6548	Employee Reimbursements	-	-	-	-	
010-2-027-6560	Wellness Program	-	-	-	5,000	
	Total Personnel	4,367,469	4,560,504	4,680,373	4,747,400	1.4%
	Department Total	4,367,469	4,560,504	4,680,373	4,747,400	1.4%

General Insurance and Bonding

ACCOUNT & DESCRIPTION		ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
OTHER						
010-2-031-6575	Bonds and Notaries	1,300	1,430	5,000	5,000	0.0%
	Total Other	1,300	1,430	5,000	5,000	
	Department Total	1,300	1,430	5,000	5,000	0.0%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
OTHER					
010-2-026-6546 Contributions/St. Unemp.	21,143	4,644	45,000	35,000	
Total Other	21,143	4,644	45,000	35,000	
Department Total	21,143	4,644	45,000	35,000	-22.2%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
COMMODITIES					
010-2-029-6550 Pre Paid Postage	60,000	44,600	60,000	60,000	
010-2-029-6232 Postage Supplies	1,402	2,013	2,000	2,000	
Total Commodities	61,402	46,613	62,000	62,000	0.0%
CONTRACTUAL					
010-2-029-6234 Equipment Rental/Reset	2,905	3,203	3,000	4,620	
Total Contractual	2,905	3,203	3,000	4,620	54.0%
OTHER					
010-2-029-6201 VAC Postage	1,114	859	1,200	1,000	
010-2-029-6233 Miscellaneous	-	-			
Total Other	1,114	859	1,200	1,000	-16.7%
Department Total	65,421	50,674	66,200	67,620	2.1%

Soil and Water Conservation District Grant

Description

Kendall County grants the Soil and Water Conservation District funds to help support their education program including soil, water, agricultural and environmental education presentations; maintenance of a resource library; workshops to educators, teachers and community members; contests and awards to county students; and education outreach to all county residents.



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 2012	BUDGET 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
010-2-036-6215 Contractual Services	32,000	32,000	32,000	32,000	0.0%

		ACTUAL 2012	BUDGET 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Grant Breakdown						
PERSONNEL						
	Education Coordinator	12,448	13,000	13,000	13,000	
	Total Personnel	12,448	13,000	13,000	13,000	0.0%
CONTRACTUAL						
	Workshop	126	300	300	300	
	Education Newsletter	126	200	200	200	
	Travel	1,187	1,350	1,350	1,350	
	Copying	437	575	575	575	
	Total Contractual	1,876	2,425	2,425	2,425	0.0%
COMMODITIES						
	Education Supplies	1,751	1,850	1,850	1,850	
	Soil Stewardship Materials	126	200	200	200	
	Office Supplies	256	325	325	325	
	Total Commodities	2,133	2,375	2,375	2,375	0.0%
OTHER						
	Edu Contest & Awards	253	200	200	200	
	District Operations	15,290	14,000	14,000	14,000	
	Total Other	15,543	14,200	14,200	14,200	0.0%
	Department Total	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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
PERSONNEL						
010-2-008-6431	Staff Reimbursement	60,442	61,307	59,297	59,297	0.0%
010-2-008-6430	Grundy Benefits Reimb.	11,153	10,980	10,620	10,620	0.0%
	Total Personnel	71,595	72,287	69,917	69,917	0.0%
OTHER						
010-2-008-6650	Misc. Grundy Reimb.	14,167	15,575	14,693	14,101	
	Total Other	14,167	15,575	14,693	14,101	-4.0%
	Department Total	85,762	87,862	84,610	84,018	-0.7%

Capital Expenditures

FY15 Capital Expenditures

Facilities Management:	
Parking Lot Maintenance - all Facilities	\$32,800
Courthouse - Roof Maintenance	2,400
Health & Human Services - Roof Maintenance	2,400
Public Safety Center - Roof Maintenance	<u>2,400</u>
	\$40,000
 Building & Zoning:	
Vehicle Maintenance	\$5,000
 Sheriff:	
Replacement police vehicles and equipment changeovers	\$100,000
 Total FY14 Capital Expenditure	<u><u>\$145,000</u></u>

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	<u><u>\$192,900</u></u>

Capital Expenditures

Description

Includes all capital expenditures for all General Fund departments.

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
CAPITAL					
010-2-100-9101 Facilities Management		105,227	30,000	40,000	33.3%
010-2-100-9102 Building & Zoning				5,000	
010-2-100-9106 County Clerk			15,400		
010-2-100-9109 Sheriff	26,000	140,811	130,000	100,000	-23.1%
010-2-100-9114 Circuit Court Clerk			6,000		
010-2-100-9117 Coroner		38,310	1,500		
010-2-100-9118 Court Services					
010-2-100-9119 Public Defender			10,000		
010-2-100-9125 Treasurer					
010-2-100-9130 Administrative Services					
010-2-100-9133 Technology Services					
Total Capital	26,000	284,348	192,900	145,000	
Department Total	26,000	284,348	192,900	145,000	-24.8%

Contingency

Description

Used to stabilize the budget for unforeseen expenditures.

IL Statute: 55 ILCS 5/6-24002

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

ACCOUNT & DESCRIPTION		ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
OTHER						
010-2-037-6999	Contingency	191,699	21,783	133,038	130,001	-2.3%
	Total Other	191,699	21,783	133,038	130,001	
	Department Total	191,699	21,783	133,038	130,001	-2.3%

General Fund Transfers Out

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
TO DEBT SERVICE:					
010-2-038-6310 County Bldg Debt Svs Transfer	8,355	0	140,091	140,000	
010-2-038-6315 Court Expansion Debt Svs Transfer	200,000	200,000	200,000		
Subtotal (Debt Service)	208,355	200,000	340,091	140,000	-58.8%
TO RESERVE FUNDS:					
010-2-039-6303 Public Safety Capital Improvement Fund		300,000			
010-2-039-6303 Gen Fund Special Reserve for Tax Appeals	0	0	0	0	
010-2-039-6310 Capital Improvement Fund	150,000	150,000	102,000	150,000	
Subtotal (Reserve Funds)	150,000	450,000	102,000	150,000	47.1%
OTHER TRANSFERS:					
010-2-039-6310 To Kendall Area Transit Fund	25,500	25,500	25,500	25,500	
010-2-039-6310 To Economic Development Fund	15,000	24,000	24,500	25,974	
010-2-000-6310 To PBC	420,630	3,500			
010-2-000-6630 To Special Construction - Public Safety	7,613				
010-2-039-6310 To KenCom	1,775,000				
010-2-039-6630 To Liability Levy		616,640			
010-2-039-6630 To Sale in Error Fund		47,912			
010-2-039-6632 To State of Illinois - Unclaimed Funds	372	265			
Subtotal (Other Transfers)	2,244,115	717,817	50,000	51,474	2.9%
TOTAL TRANSFERS OUT	2,602,470	1,367,817	492,091	341,474	-30.6%

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	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
OTHER				
010-2-035-6600 Intergovernmental Agreement	1,775,000	1,775,000	1,775,000	
010-2-035-6601 Public Safety Dispatch			180,000	
Total Other	1,775,000	1,775,000	1,955,000	
Department Total	1,775,000	1,775,000	1,955,000	10.1%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	2,551,446	2,162,181	2,800,000	2,336,000	-16.6%
REVENUE					
200-1-000-1320 Sales Tax	4,345,046	4,447,318	4,300,000	4,300,000	
200-1-000-1135 Interest Income	6,118	5,573	6,000	6,000	
Total Revenue	4,351,164	4,452,891	4,306,000	4,306,000	0.0%
TRANSFERS OUT					
200-2-000-6300 Transfer to General Fund	1,643,171	1,500,000	1,350,000	1,300,000	-3.7%
200-2-000-6310 Transfer to PS Cap. Projects Fund	300,000	300,000	300,000	300,000	
200-2-000-6875 Transfer to Public Building Commission Lease	1,000,000	0	0	0	
200-2-000-6880 Transfer to Jail Add. Debt Srvs. 2002A	451,825	679,038	0	0	
200-2-000-6880 Transfer to Jail Add. Debt Srvs. Refunding 2010		300,700	936,300	968,650	
200-2-000-6885 Transfer to Courthouse Exp 2007A	289,820	297,620	377,400	387,250	
200-2-000-6886 Transfer to Courthouse Exp Series 2008	656,465	777,340	1,052,965	867,340	
200-2-000-6887 Transfer to Courthouse Exp Series 2009	399,148	399,148	399,148	799,148	
Total Transfers Out	4,740,429	4,253,846	4,415,813	4,622,388	4.7%
Revenue over/(under) Expenditure & Transfers Out	(389,265)	199,045	(109,813)	(316,388)	
Ending Balance	2,162,181	2,361,226	2,690,187	2,019,612	-24.9%

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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Full Time				
Technology Director			1	0.4
GIS Coordinator	1	1	1	1
Senior Cadastral/GIS System Spec.	1	1	1	1
GIS Analyst	1	1	1	1
Total	3	3	4	3.4

GIS Mapping Fund

Staffing		2012	2013	2014	2015	
Full time staff in fund		3	3	4	4	
ACCOUNT & DESCRIPTION		ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance		559,626	676,552	828,901	523,182	-36.9%
REVENUE						
510-1-000-1320	GIS Receipts	406,647	429,605	288,000	256,000	
510-1-000-1325	Miscellaneous Revenue	2,345				
510-1-000-1530	IDOT GIS Grant					
	Total Revenue	408,992	429,605	288,000	256,000	-11.1%
PERSONNEL						
510-2-000-6101	Salaries	152,149	155,074	266,433	212,892	
	Total Personnel	152,149	155,074	266,433	212,892	-20.1%
COMMODITIES						
510-2-000-6201	Postage	1	2	300	300	
510-2-000-6537	Plotter supplies	433	624	5,000	0	
510-2-000-6205	Mileage		0	1,000	500	
510-2-000-6200	Office Supplies	438	105	1,000	1,000	
	Total Commodities	872	731	7,300	1,800	-75.3%
CONTRACTUAL						
510-2-000-6203	Dues and Memberships	200	50	1,000	1,000	
510-2-000-6206	Training			3,000	5,000	
510-2-000-6207	Cellular Phones				1,200	
510-2-000-6204	Conferences			4,000	4,000	
510-2-000-6215	Contractual Svcs./Consultants				14,000	
510-2-000-6650	GIS Expenditures	87,216	63,973	76,300	2,000	
510-2-000-6926	Aerial Reflight			100,000	0	
	Total Contractual	87,416	64,023	184,300	27,200	-85.2%
CAPITAL						
510-2-000-6585	Computer Software				44,800	
510-2-000-6586	Computer Hardware				25,000	
510-2-000-6587	Central Computer Supplies				5,000	
	Total Capital	0	0	0	74,800	
	Total Expenditure	240,437	219,828	458,033	316,692	-30.9%
	Revenue over/(under) Expenditure	168,555	209,777	(170,033)	(60,692)	
TRANSFERS OUT						
510-2-000-6300	To General Fund	24,169	25,718	37,854	32,882	-13.1%
510-2-000-6303	To Cap. Improv. Fund			48,000		
510-2-000-6305	To IMRF/FICA	27,460	28,326	52,071	30,900	-40.7%
	Total Transfers Out	51,629	54,044	137,925	63,782	
Ending Balance		676,552	832,285	520,943	398,708	-23.5%

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

	2012	2013	2014	2015
Full time staff in fund	1	1	1	1

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	95,461	102,782	116,000	106,000	-8.6%
REVENUE					
370-1-000-1320 GIS Receipts	50,183	53,484	52,000	43,000	
370-1-000-1325 Misc Revenue					
Total Revenue	50,183	53,484	52,000	43,000	-17.3%
PERSONNEL					
370-2-000-6101 Salaries	42,861	40,883	41,408	42,450	2.5%
Total Personnel	42,861	40,883	41,408	42,450	
OTHER					
370-2-000-6650 GIS Expenditure	0	0	0	0	
Total Other	0	0	0	0	
Total Expenditure	42,861	40,883	41,408	42,450	2.5%
Revenue over/(under) Expenditure	7,322	12,601	10,592	550	
Ending Balance	102,782	115,384	126,592	106,550	-15.8%

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	2015
Administration / Support	Full Time				
	Executive Director	1	1	1	1
	Fiscal Director	1	0	0	0
	Operations Administrator	0	1	1	1
	Environmental Unit Director	0	1	1	1
	Community Health Administrator	0	0	0	0
	Assistant Executive Director	1	0	0	0
	Admin. Asst. / Exec. Secretary	1	1	1	1
	Health Information & Grants Officer	0	1	1	1
	Fiscal Clerk	1	1	1	1
	Receptionist	0	2	2	2
	Data Entry Clerk	0	1	1	1
	Records Specialist	0	1	1	1
	Part Time				
	Fiscal Director Replacement	0	0	0	0
PT Evening Records Clerk	0	0.5	1	0.5	
Subtotal		5	10.5	11	10.5
Admissions (ASCPE)	Full Time				
	Admissions Unit Director	0	0	0	0
	Case Manager	1	0	0	0
	Admissions/Outreach Counselor	1	0	0	0
	Admissions Coordinator	1	0	0	0
	Part Time				
	Intake Case Manager	0.7	0	0	0
Subtotal		3.7	0	0	0
Community Action Services	Full Time				
	Community Service Unit Director	1	1	1	1
	Weatherization Assessor	2	2	2	2
	Outreach Worker	3	3	3	3
	Community Action Secretary	1	1	1	1
	Outreach Worker/Inspector	0	0	0	0
	Clerk	1	1	1	1
	Part Time				
	Community Service Case Manager	0	0.7	0.7	0.7
	Community Action Admin. Assistant			0.7	0.7
Subtotal		8	8.7	9.4	9.4
Information Services	Full Time				
	Support Services Director	0	0	0	0
	Records Specialist	1	0	0	0
	Clerk, Data Entry	1	0	0	0
	Receptionist	2	0	0	0
	Part Time				
	PT Evening Records Clerk	0.5	0	0	0
PT Receptionist	0.3	0	0	0	
Subtotal		4.8	0	0	0

		2012	2013	2014	2015
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	3.6	4	4	4
	Behavioral Health Secretary	1	1	1	1
	Clinical Psychologist Counselor	0.4	1	1	1
	Mental Health Nurse	0.4	0	0	0
	Case Manager	0	1	1	1
	Admissions/Outreach Counselor	0	1	1	1
	Admissions Coordinator	0	1	1	1
	Part Time				
Clinical Psychologist Counselor	0.4	0.4	0	0	
Counselor	0.6	0.6	0	0	
Subtotal		9.4	13.0	12.0	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	3.6	3	3	2
	Nutritionist	0	0	0	1
	WIC Coordinator	1	1	1	1
	Clerk	2	2	2	2
	TPS/WIC Assistant	0	1	1	1
	Part Time				
	TPS/WIC Assistant	0.5	0	0	0
	PT Nutritionist	0.4	0.4	0.7	0.7
	Community Health Educator			0.7	0
Community Health Advocate			0.7	0	
Subtotal		9.5	9.4	11.1	9.7
Environmental Health	Full Time				
	Environmental Unit Director	1	1	1	1
	Asst. Environmental Unit Director	0	1	1	1
	Sanitarian	4	3	3	3
	Environ. Health Secretary	1	1	1	1
	Environmental Inspector	1	1	1	1
	Part Time				
	Sanitarian	0.75	0	0	0.25
Subtotal		7.75	7	7	7.25
Health Info.	Full Time				
	Health Info and Grants Coordinator	1	0	0	0
	Subtotal		1	0	0
FTE					
	Full Time	45	46	46	46
	Part Time	4.15	2.6	4.5	2.85
	Total	49.15	48.6	50.5	48.85

Health and Human Services

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	1,179,169	1,896,256	2,000,000	2,100,000	5.0%
REVENUE					
210-1-000-1100 Property Taxes	757,172	749,435	757,000	757,000	
210-1-000-1135 Interest Income	77	51	65	65	
210-1-000-1325 Miscellaneous Income	25,164	29,400	10,000	-	
210-1-000-1415 Coffee Revenue	760	820	600	600	
210-1-000-1422 State Grant Health Protection	62,569	63,201	60,041	60,831	
210-1-000-1447 Facility Utilization Contract	12,596	15,296	16,500	-	
Total Levy & General Revenues	858,338	858,203	844,206	818,496	-3.0%
210-1-000-1401 Behavioral Health Counsel Fee	116,473	91,309	110,300	110,300	
210-1-000-1414 Behavioral Health Grants	122,143	93,274	97,172	91,598	
210-1-000-1417 Fox Valley United Way	28,642	26,425	25,200	22,800	
210-1-000-1423 We Choose Health Grant	-	60,626	98,587	-	
210-1-000-1425 Title III NEIAA on Aging	10,170	7,464	6,900	6,900	
210-1-000-1426 DCFS Counseling	1,545	4,350	2,850	3,000	
Total ASCPE & Mental Health	278,972	283,448	341,009	234,598	-31.2%
210-1-000-1402 Wells & Septic Inspection Fees	8,400	7,700	6,500	7,500	
210-1-000-1403 Restaurant Inspection Fees	165,965	175,032	168,981	177,000	
210-1-000-1404 Tanning Facility Inspection Fees	1,200	975	1,050	1,200	
210-1-000-1405 Kendall Co. Well Permit Fee	7,825	8,220	4,500	8,900	
210-1-000-1406 Solid Waste Fee	2,005	1,725	1,700	2,025	
210-1-000-1407 Electronic Solid Waste	-	9,760	-	-	
210-1-000-1409 West Nile Virus Grant	16,042	22,724	27,723	19,000	
210-1-000-1428 Non-Community Well Grant	838	1,213	1,600	1,500	
210-1-000-1441 Radon Test Kit Fees	10,678	1,199	14,000	14,000	
Total Environmental Health	212,953	228,547	226,054	231,125	2.2%
210-1-000-1410 Immunization Clinic	12,501	7,595	6,400	2,800	
210-1-000-1411 Hepatitis B Shots	39,040	30,435	33,050	26,700	
210-1-000-1419 In-Person Counselor Grant	-	-	39,750	-	
210-1-000-1427 State Grant FCM	87,921	94,288	89,574	89,574	
210-1-000-1429 Public Aid FCM	184,545	162,011	159,120	159,120	
210-1-000-1430 Public Aid Immunizations	30,498	32,094	39,900	27,000	
210-1-000-1431 W.I.C. Grant	157,739	173,706	151,316	159,280	
210-1-000-1432 TB Board Contract	13,962	11,828	14,250	14,250	
210-1-000-1435 Flu Clinic	860	910	-	-	
210-1-000-1436 State Grant Lead Prevention	602	2,826	3,250	1,300	
Total Community Nursing	527,668	515,693	536,610	480,024	-10.5%
210-1-000-1413 FCM Homeless Service	4,686	18,246	10,710	10,710	
210-1-000-1433 State Grant CAT Programs	2,461,619	2,489,034	1,614,838	1,133,633	
Total Community Action	2,466,305	2,507,280	1,625,548	1,144,343	-29.6%
210-1-000-1424 Tobacco Freedom from Smoking	34,038	39,655	31,643	41,643	
Total Community Education	34,038	39,655	31,643	41,643	31.6%
210-1-000-1443 Emergency Response Grants	129,624	178,657	120,321	122,858	
Total Emergency Response	129,624	178,657	120,321	122,858	2.1%
TOTAL REVENUE	4,507,898	4,611,484	3,725,391	3,073,087	-17.5%

Health and Human Services

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
EXPENDITURES					
PERSONNEL					
210-2-000-6101 Administration/Support	342,269	549,165	570,012	597,593	
210-2-000-6102 Community Action Services	549,607	355,726	390,639	424,472	
210-2-000-6103 Mental Health Unit	461,054	611,729	649,005	655,009	
210-2-000-6104 Comm Health Services Unit	737,258	743,232	534,665	470,161	
210-2-000-6104 Environmental Health Unit	-	-	342,354	363,933	
210-2-000-6105 Information Services	139,260	4,038	-	-	
210-2-000-6106 Overtime	-	-	2,500	2,500	
Total Personnel	2,229,448	2,263,890	2,489,175	2,513,668	1.0%
CONTRACTUAL					
210-2-000-6203 Dues/Subscriptions	13,127	8,498	11,190	12,530	
210-2-000-6204 Conferences & Training	22,636	15,406	24,450	22,800	
210-2-000-6215 Contractual Services	155,538	160,342	232,836	231,129	
210-2-000-6217 Vehicle Maintenance	6,032	1,775	4,500	5,500	
210-2-000-6219 Printing & Publications	9,181	13,275	14,800	13,450	
210-2-000-6227 Telephone	10,716	6,510	6,525	6,125	
210-2-000-6561 Personnel Advertising	2,610	4,680	11,350	7,350	
210-2-000-6781 Direct Client Assistance	1,733,905	2,048,000	1,369,501	950,922	
210-2-000-6790 Solid Waste	1,578	1,526	-	-	
2102-000-6791 Building Maintenance	6,796	-	-	-	
Total Contractual	1,962,120	2,260,013	1,675,152	1,249,806	-25.4%
COMMODITIES					
210-2-000-6201 Postage	3,751	4,826	5,775	5,279	
210-2-000-6205 Mileage	21,766	17,630	34,000	23,300	
210-2-000-6775 Non-Medical Supplies	45,532	25,257	53,027	45,300	
210-2-000-6776 Medical Supplies	6,163	4,038	9,200	8,100	
210-2-000-6777 Community Education Supplies	587	1,058	5,000	5,000	
210-2-000-6789 Hepatitis B Vaccine	24,669	23,099	41,000	35,000	
210-2-000-6793 Psychological Testing Material	-	-	2,000	1,000	
Total Commodities	102,469	75,908	150,002	122,979	-18.0%
CAPITAL					
210-2-000-9999 Capital Expenditures	41,023	21,408	37,500	39,500	
Total Capital	41,023	21,408	37,500	39,500	5.3%
OTHER					
210-2-000-6650 Miscellaneous Expense					
210-2-000-6784 Refunds	14,389	6,362	2,950	2,500	
210-2-000-6786 IL Viol. Prot. Grant Fiscal Agent	1,542	-	-	-	
210-2-000-6787 IPLAN	-	-	2,000	2,000	
210-2-000-6788 CARF	8,037	6,062	5,000	-	
210-2-000-6797 PHAB	-	-	-	5,000	
Total Other	23,967	12,424	9,950	9,500	-4.5%
TOTAL EXPENDITURE	4,359,027	4,633,644	4,361,779	3,935,453	-9.8%
Revenue over/(under) Expenditure	148,870	(22,159)	(636,388)	(862,366)	

Health and Human Services

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
TRANSFERS IN					
210-1-000-1416 708 Fund Transfer	804,889	798,802	804,000	804,000	
210-1-000-1437 Senior Citizens Fund Transfer	59,178	58,631	59,178	59,178	
Total Transfers In	864,067	857,433	863,178	863,178	
TRANSFERS OUT					
210-2-000-6300 To General Fund	-	-	140,000	-	
210-2-000-6780 Administrative Rent	282,251	327,761	145,814	145,814	
210-2-000-6792 Insurance Reimbursement	13,600	13,600	13,600	13,600	
Total Transfers Out	295,851	341,361	299,414	159,414	-46.8%
NON-CASH ITEMS					
REVENUE					
210-1-000-1449 State Donated Vaccines	-	-	180,000	180,000	
210-1-000-1439 W.I.C. Supplemental Nutrition	-	-	575,000	575,000	
EXPENDITURE					
210-2-000-6794 State Donated Vaccines	-	-	180,000	180,000	
210-2-000-6778 Supplemental Food Coupons	-	-	575,000	575,000	
Total Non-Cash Items Surplus/(Deficit)					
Ending Balance	1,896,255	2,390,168	1,927,376	1,941,398	0.7%

Community 708 Mental Health Board Fund

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	1	1,500	3,295	1,288	-60.9%
REVENUE					
050-1-000-1100 Current Tax	928,174	927,889	927,889	927,889	0.0%
050-1-000-1135 Interest	17				
Total Revenue	928,191	927,889	927,889	927,889	0.0%
CONTRACTUAL					
<u>Agency Grants</u>					
050-2-000-6661 Family Counseling	500		500	500	
050-2-000-6663 AID	24,500	25,000	25,000	26,000	
050-2-000-6664 Open Door	41,000	42,000	42,000	35,000	
050-2-000-6665 Mutual Ground	34,000	34,889	37,500	39,000	
050-2-000-6667 Operating Expense	0	0	200	0	
050-2-000-6668 Fox Valley Family YMCA	500	2,500	0	0	
050-2-000-6669 CASA (Court Appointed Special Advocates) Kendall County	9,500	0	5,000	5,000	
050-2-000-6670 Suicide Prevention Services	500	0	0	0	
050-2-000-6672 Aunt Martha's	3,000	3,000	0	0	
050-2-000-6673 Senior Services	2,000	6,000	5,000	6,000	
050-2-000-6676 Fox Valley Hospice	1,000	2,000	2,000	3,000	
050-2-000-6678 Education Services Network	0	0	0	0	
050-2-000-6679 Day One Network	4,500	5,000	5,000	5,000	
050-2-000-6680 NAMI (Natl Alliance for Mentally Ill)			0	1,500	
Total Contractual	121,000	120,389	122,200	121,000	-1.0%
Total Expenditure	121,000	120,389	122,200	121,000	-1.0%
Revenue over/(under) Expenditure	807,191	807,500	805,689	806,889	
TRANSFERS OUT					
050-2-000-6660 Transfer to HHS	804,889	804,000	804,000	804,000	0.0%
050-2-000-6681 Probation Court Services	500	2,000	3,000	3,000	
Total Transfers Out	805,389	806,000	807,000	807,000	
Ending Balance	1,803	3,000	1,984	1,177	-40.7%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	0	331	0	0	
REVENUE					
060-1-000-1100 Current Tax	344,003	340,221	343,678	350,000	
060-1-000-1135 Interest	6				
Total Revenue	344,009	340,221	343,678	350,000	1.8%
CONTRACTUAL					
Program Expenses Budgeted			259,000	324,500	
Allocations:					
060-2-000-6668 Fox Valley YMCA	1,000	991			
060-2-000-6677 Visiting Nurses Association	8,000	7,926			
060-2-000-6686 Prairie State Legal Services	7,500	6,440			
060-2-000-6689 Fox Valley Older Adults	55,000	53,748			
060-2-000-6690 Senior Services Assoc., Inc.	120,500	118,395			
060-2-000-6691 CNN (Community Nutrition Network	12,000	15,604			
060-2-000-6692 Community Meal for Seniors - Plano	16,000	15,357			
060-2-000-6693 Oswego Senior Center	39,000	38,144			
Total Contractual	259,000	256,605	259,000	324,500	25.3%
Total Expenditure	259,000	256,605	259,000	324,500	
Revenue over/(under) Expenditure	85,009	83,616	84,678	25,500	
TRANSFERS OUT					
060-2-000-6310 Transfer to KAT (transit)	25,500	25,264	25,500	25,500	
060-2-000-6660 Transfer to HHS	59,178	58,631	59,178		
Total Transfers Out	84,678	83,895	84,678	25,500	
Ending Balance	331	52	0	0	

Extension Education Service Fund

Fund Description

Extension educational programs are offered in four broad areas:

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

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

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

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

IL Statute: 505 ILCS 45/8

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

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	0	69	0		
REVENUE					
080-1-000-1100 Current Tax	180,623	178,693	182,927	185,671	
080-1-000-1135 Interest	3				
Total Revenue	180,626	178,693	182,927	185,671	1.5%
OTHER					
080-2-000-6700 Tax Distribution	180,558	178,700	182,927	185,671	
Total Other	180,558	178,700	182,927	185,671	
Total Expenditure	180,558	178,700	182,927	185,671	1.5%
Revenue over/(under) Expenditure	68	-7	0	0	
Ending Balance	69	61	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>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	200,509	211,827	225,000	100,000	-55.6%
REVENUE					
120-1-000-1100 Current Tax	1,485,423	1,460,269	1,475,000	1,475,000	0.0%
120-1-000-1325 Miscellaneous Income	70,773	61,878	50,000	65,000	30.0%
120-1-000-1373 Overweight Permits	7,117	17,727	15,000	20,000	33.3%
120-1-000-1371 Federal Salary Reimb.	51,063	52,108	52,500	53,950	2.8%
120-1-000-1374 Twp. Engineering Income	32,712	46,558	40,000	40,000	0.0%
120-1-000-1135 Interest	27	0	100	100	0.0%
Total Revenue	1,647,115	1,638,540	1,632,600	1,654,050	1.3%
PERSONNEL					
120-2-000-6101 Superintendent	102,126	103,211	103,981	107,369	3.3%
120-2-000-6102 Other	617,187	627,899	635,168	659,623	3.9%
120-2-000-6105 Temporary	34,677	40,479	40,000	40,000	0.0%
120-2-000-6106 Overtime	22,756	41,936	40,000	50,000	25.0%
Total Personnel	776,746	813,525	819,149	856,992	4.6%
CONTRACTUAL					
120-2-000-6203 Dues/Conferences	5,049	4,492	5,000	5,000	0.0%
120-2-000-6207 Mobile Telephones	2,338	3,312	3,000	3,500	16.7%
120-2-000-6216 Equipment & Maintenance	78,705	70,828	70,000	75,000	7.1%
120-2-000-6251 Utilities	522	880	1,000	1,000	0.0%
120-2-000-6720 Building & Grounds Maint.	68,351	20,473	50,000	50,000	0.0%
120-2-000-6721 Street Lights & Maint.	18,832	18,740	25,000	22,000	-12.0%
120-2-000-6723 Pavement & Striping	20,980	33,654	35,000	35,000	0.0%
120-2-000-6726 Traffic Signal Maintenance	8,951	15,979	20,000	20,000	0.0%
120-2-000-6727 Road & Bridge Maintenance	53,032	52,839	50,000	50,000	0.0%
Total Contractual	256,759	221,197	259,000	261,500	1.0%
COMMODITIES					
120-2-000-6200 Office Supplies	2,071	2,559	3,000	3,000	0.0%
120-2-000-6201 Postage	1,218	1,395	1,500	1,500	0.0%
120-2-000-6205 Mileage	3,549	3,493	1,000	4,000	300.0%
120-2-000-6217 Gasoline/Oil	101,158	112,940	110,000	115,000	4.5%
120-2-000-6240 Clothing Allowance	2,100	2,450	2,500	2,500	0.0%
120-2-000-6722 Highway Maint. Materials	245,155	185,841	300,000	200,000	-33.3%
120-2-000-6724 Sign Supplies	19,207	15,963	30,000	25,000	-16.7%
120-2-000-6725 Engineering Supplies	2,452	4,526	5,000	5,000	0.0%
Total Commodities	376,910	329,167	453,000	356,000	-21.4%
CAPITAL					
120-2-000-9999 Capital Equipment	125,381	39,750	140,000	150,000	
Total Capital Equipment	125,381	39,750	140,000	150,000	7.1%
Total Expenditure	1,535,797	1,403,639	1,671,149	1,624,492	-2.8%
Revenue over/(under) Expenditure	111,318	234,901	(38,549)	29,558	

County Highway Fund

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
TRANSFERS OUT					
120-2-000-6312 Transfer to Building Fund	100,000	100,000	100,000	100,000	
Total Transfers Out	100,000	100,000	100,000	100,000	
Ending Balance	211,827	346,728	86,451	29,558	-65.8%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	1,172,632	1,698,688	1,300,000	1,100,000	-15.4%
REVENUE					
130-1-000-1100 Current Tax	565,246	569,148	575,000	575,000	0.0%
130-1-000-1135 Interest Income	10	0	0	0	
130-1-000-1380 Township Reimbursement	0	0	0	30,000	
130-1-000-1325 Federal Reimbursements	420,039	143,153	600,000	1,200,000	100.0%
130-1-000-1325 Other Income	0			240,000	
Total Revenue	985,295	712,301	1,175,000	2,045,000	74.0%
CAPITAL					
130-2-000-6735 Construction of Bridges	433,804	1,049,688	1,600,000	2,005,000	25.3%
130-2-000-6736 Twp. Bridge Program	25,436	210,309	0	300,000	
Total Capital	459,240	1,259,997	1,600,000	2,305,000	44.1%
Total Expenditure	459,240	1,259,997	1,600,000	2,305,000	44.1%
Revenue over/(under) Expenditure	526,056	(547,697)	(425,000)	(260,000)	
TRANSFERS IN					
130-1-000-1383 Transfer from Township Bridge	0	188,382	0	0	
Total Transfers In	0	188,382	0	0	
Ending Balance	1,698,688	1,339,373	875,000	840,000	-4.0%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	14,779	18,866	23,000	28,000	21.7%
REVENUE					
140-1-000-1100 Current Tax	4,087	3,957	5,000	5,000	
140-1-000-1135 Interest Income					
140-1-000-1325 Miscellaneous Income					
Total Revenue	4,087	3,957	5,000	5,000	0.0%
CAPITAL					
140-2-000-6740 Road Construction	0	0	0	0	
140-2-000-6741 Right of Way Acquisition	0	0	0	0	
Total Capital	0	0	0	0	
OTHER					
140-2-000-6742 Engineering Fees	0	0	0	0	
Total Other	0	0	0	0	
Total Expenditure	0	0	0	0	
Revenue over/(under) Expenditure	4,087	3,957	5,000	5,000	0.0%
Ending Balance	18,866	22,822	28,000	33,000	17.9%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	959,112	1,074,888	900,000	1,000,000	11.1%
REVENUE					
090-1-000-1100 IMRF Current Tax	2,255,842	2,346,391	2,800,000	3,200,000	14.3%
090-1-000-1110 Personal Property Repl. Tax	163,091	185,065	150,000	160,000	
090-1-000-1135 Interest Income	65	0	50	50	
090-1-000-1345 Forest Preserve IMRF & SS	86,597	94,813	92,500	106,500	
090-1-000-1360 Soc. Sec. Current Tax	1,291,148	1,326,515	1,360,000	1,000,000	-26.5%
090-1-000-1361 Employee Contributions	2,088,427	2,439,675	2,702,000	2,675,000	
090-1-000-1344 Soc. Sec. Refund	3,736	242		0	
090-1-000-1349 IGA KenCom IMRF & SS	230,888	135,189	245,000	267,000	9.0%
Total Revenue	6,119,793	6,527,890	7,349,550	7,408,550	0.8%
PERSONNEL					
090-2-000-6705 Remitted to IMRF	3,655,206	3,955,951	4,485,000	4,630,000	
090-2-000-6706 Remitted to Social Security	2,410,923	2,696,047	3,000,000	3,000,000	
090-2-000-6707 Other					
Total Personnel	6,066,129	6,651,998	7,485,000	7,630,000	
Total Expenditure	6,066,129	6,651,998	7,485,000	7,630,000	1.9%
Revenue over/(under) Expenditure	53,664	(124,108)	(135,450)	(221,450)	
TRANSFERS IN					
090-1-000-1346 Transfer from Animal Control	25,516	24,785	26,809	26,950	0.5%
090-1-000-1347 Transfer from Veteran's Asst.	12,305	12,846	13,674	13,200	-3.5%
090-1-000-1348 Transfer from GIS Mapping	24,292	28,326	52,071	30,900	-40.7%
090-1-000-1350 Transfer from Probation Fund				16,580	
Total Transfers In	62,112	65,957	92,554	87,630	
Ending Balance	1,074,888	1,016,737	857,104	866,180	1.1%

Liability Insurance Fund

Fund Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	176,704	77,072	411,905	257,919	-37.4%
REVENUE					
100-1-000-1100 Current Tax	774,892	798,075	708,360	1,100,000	55.3%
100-1-000-1135 Interest	14	0	14	15	7.1%
100-1-000-1325 Other Revenue	11,377	143,262	80,000	30,000	-62.5%
100-1-000-1345 Forest Preserve Liability	51,780	135,989	121,312	47,077	-61.2%
100-1-000-1349 IGA KenCom Liability	8,936	17,983	17,983	17,480	-2.8%
Total Revenue	846,999	1,095,309	927,669	1,194,572	28.8%
CONTRACTUAL					
100-2-000-6650 Other Exp. & Deductibles	261,237	67,626	80,000	90,000	12.5%
100-2-000-6710 Premiums	702,598	798,392	850,000	950,000	11.8%
Total Contractual	963,835	866,018	930,000	1,040,000	11.8%
Total Expenditure	963,835	866,018	930,000	1,040,000	
Revenue over/(under) Expenditure	(116,836)	229,291	(2,331)	154,572	
TRANSFERS IN					
100-1-000-1300 Transfer from General Fund		616,640			
100-1-000-1340 Transfer from HHS (Reimb.)	13,600	13,600	13,600	13,600	
100-1-000-1352 Transfer from VAC	3,605	3,690	5,063	5,899	
100-1-000-1354 Transfer from Kendall Area Transit		896	2,000	2,250	
Total Transfers In	17,205	634,826	20,663	21,749	5.3%
TRANSFERS OUT					
100-2-000-6304 Transfer to Liability Insurance Program		375,000	200,000	200,000	
100-2-000-6306 Transfer to KenCom			0		
Total Transfers Out	0	375,000	200,000	200,000	0.0%
Ending Balance	77,072	566,189	230,237	234,239	1.7%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	2,060	2,684	0	0	
REVENUE					
070-1-000-1100 Current Tax	15,196	14,803	15,000	15,000	0.0%
Interest Income					
Total Revenue	15,196	14,803	15,000	15,000	0.0%
CONTRACTUAL					
070-2-000-6695 Services	14,152	11,828	15,000	15,000	
070-2-000-6696 Secretarial Services	420	0	0	0	
Total Contractual	14,572	11,828	15,000	15,000	0.0%
Total Expenditure	14,572	11,828	15,000	15,000	0.0%
Revenue over/(under) Expenditure	624	2,975	0	0	
Ending Balance	2,684	5,658	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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% Change In Budget
Beginning Balance		34	464	0	0	
REVENUE						
110-1-000-1100	Property Taxes	1,868,162	178,437		0	
110-1-000-1135	Interest Income	117	11	0	20	
	Total Revenue	1,868,280	178,448	0	20	
OTHER						
110-2-000-6650	Other Expenses	1,850				
110-2-000-6715	Lease of Building	2,866,000	176,500	183,000	180,000	
	Total Other	2,867,850	176,500	183,000	180,000	
	Total Expenditure	2,867,850	176,500	183,000	180,000	-1.6%
	Revenue over/(under) Expenditure	(999,570)	1,948	(183,000)	(179,980)	
TRANSFERS IN						
110-1-000-1305	Transfer from County Special Reserve Fund		0	183,000	180,000	
110-1-000-1320	Transfer from General Fund	0	0	0	0	
110-1-000-1310	Transfer from Operating	1,000,000	0	0	0	
	Total Transfers In	1,000,000	0	183,000	180,000	
TRANSFERS OUT						
110-02-000-6300	Transfers to Operating	0	0	0	0	
	Total Transfers Out	0	0	0	0	
Ending Balance		464	2,412	0	20	

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	96,448	129,688	125,000	100,432	-19.7%
REVENUE					
890-1-000-1100 Tax Levy Revenue	383,081	385,947	395,723	403,789	
890-1-000-1135 Interest Income	7				
890-1-000-1320 Other Revenue - Reimbursement					
Total Revenue	383,088	385,947	395,723	403,789	2.0%
PERSONNEL					
890-2-000-6101 Superintendent	49,017	49,997	51,016	52,036	
890-2-000-6102 Office Administrator	38,715	40,186	41,909	42,747	
890-2-000-6103 Salaries - Assistant	40,091	40,893	41,909	38,760	
890-2-000-6105 Salaries - Drivers & PT	33,023	37,136	37,000	38,000	
890-2-000-6123 Salary - Trainee				0	
Total Personnel	160,846	168,212	171,834	171,543	-0.2%
CONTRACTUAL					
890-2-000-6203 Report Fees/Membership	350	350	600	600	
890-2-000-6204 Local/Twp/Co/State Training	1,217	1,126	1,200	1,200	
890-2-000-6205 Mileage/Transportation	314	1,169	1,200	1,200	
890-2-000-6206 Fed Certification & Continuing Ed.	1,210	810	1,500	1,500	
890-2-000-6215 Professional Services	1,162	1,092	3,000	3,000	
890-2-000-6216 Equipment Maintenance	3,548	3,231	4,000	4,000	
890-2-000-6217 VAC Vehicle Fuel	8,882	8,845	10,000	10,000	
890-2-000-6970 Advertising	50	110	800	500	
890-2-000-6974 VAC Vehicle I-Pass	520	480	800	800	
890-2-000-6975 VAC Vehicle Maintenance	5,951	6,704	5,000	7,500	
890-2-000-6983 Lodging & Meal Allowance	4,017	2,506	6,000	6,000	
890-2-000-6984 Travel	2,337	0	3,000	3,000	
Total Contractual	29,559	26,422	37,100	39,300	5.9%
COMMODITIES					
890-2-000-6200 Office Supplies	2,411	1,875	2,500	2,500	
Total Commodities	2,411	1,875	2,500	2,500	0.0%
CAPITAL					
890-2-000-6231 Computers/Peripherals	1,196	1,608	2,000	6,000	
890-2-000-6977 Equipment & Furniture	58	238	750	750	
890-2-000-6978 VAC Vehicle Purchases			0	0	
Total Capital	1,254	1,846	2,750	6,750	145.5%
OTHER					
890-2-000-6595 Shelter Assistance	84,687	78,679	82,000	82,000	0.0%
890-2-000-6596 Utility Assistance	20,287	18,648	26,000	25,000	-3.8%
890-2-000-6597 Food Assistance	10,000	10,000	20,000	20,000	0.0%
890-2-000-6598 Veterans/Widow Emerg. Assistance		0	2,000	3,000	50.0%
Total Other	114,974	107,327	130,000	130,000	0.0%
Total Expenditures	309,042	305,682	344,184	350,093	1.7%
Revenues over (Expenses)	74,046	80,265	51,539	53,696	

Veterans Assistance Commission Fund

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
TRANSFERS OUT					
890-2-000-6973 VAC Vehicle Insurance Premium	571	580	1,033	1,033	0.0%
890-2-000-6979 To General Fund: Bonding Superintendent	0	0	250	250	0.0%
890-2-000-6985 To FICA	12,305	12,846	13,674	13,200	-3.5%
890-2-000-6986 To Dental/Medical Insurance	24,897	26,418	30,000	30,600	2.0%
890-2-000-6988 To Unemployment Insurance	0	0	3,000	3,000	0.0%
890-2-000-6989 To Workers Comp./Liability Ins.	3,034	3,110	4,030	4,866	20.7%
Total Transfers Out	40,806	42,954	51,987	52,949	1.9%
Ending Balance	129,687	166,999	124,552	101,179	-18.8%

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):

2012	2013	2014	2015
	0.5	0.5	0.5

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	4,818	12,979	7,524	4,740	-37%
REVENUE					
020-1-000-1499 Fundraising Event Revenue			3,000	3,000	
020-1-000-1350 Revenue		2,500	50	1,665	
Total Revenue		2,500	3,050	4,665	
PERSONNEL					
020-2-000-6102 Other Salaries		22,780	23,012	20,141	
Total Personnel		22,780	23,012	20,141	
CONTRACTUAL					
020-2-000-6203 Dues/Memberships	3,928	2,975	4,695	4,755	
020-2-000-6204 Conferences/Training	1,718	1,713	500	600	
020-2-000-6215 Consulting Fees	45				
020-2-000-6219 Printing/Publications/Brochures/Subscriptions		0	500	300	
020-2-000-6561 Advertising/Publicity/Marketing/Trade Shows	522	4,110	2,000	2,900	
020-2-000-6562 Travel		261	750	500	
020-2-000-6499 Fundraising Event Expenditure			2,000	2,000	
Total Contractual	6,212	9,059	10,445	11,055	6%
COMMODITIES					
020-2-000-6200 Office Supplies	166	87	200	200	
020-2-000-6201 Postage			200	200	
020-2-000-6205 Mileage	461	290	750	500	
Total Commodities	627	377	1,150	900	
Total Expenditure	6,839	32,215	34,607	32,096	-7%
Revenue over/(under) Expenditure	(6,839)	(29,715)	(31,557)	(27,431)	
TRANSFERS IN					
020-1-000-1300 Transfer from General Fund	15,000	24,000	24,500	25,974	6%
020-1-000-1351 REDC Transfer		1,000	1,500	2,300	
Total Transfers In	15,000	25,000	26,000	28,274	9%
Ending Balance	12,979	8,264	1,967	5,583	184%

Note: FY15 Beginning Balance includes \$812 for AIRE Show

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	1,924,287	1,942,597	1,962,433	1,987,283	1.3%
REVENUE					
030-1-000-1135 Interest Income	4,390	2,728	2,715	2,718	
030-1-000-1355 EDC Surplus	62,909	7,500			
030-1-000-1359 The Custard Cup	9,600	12,800	12,800	12,800	
030-1-000-1360 Can Man	4,320	4,320	4,320	4,320	
Total Revenue	81,219	27,348	19,835	19,838	0.0%
OTHER					
030-2-000-6640 Approved Program Loans			250,000	250,000	
0302-000-6644 Close Out Paid Loans	62,909				
Total Other	62,909	0	250,000	250,000	
Total Expenditure	62,909	0	250,000	250,000	0.0%
Revenue over/(under) Expenditure	18,310	27,348	(230,165)	(230,162)	
TRANSFERS OUT					
030-2-000-6310 EDC Fund Transfer		1,000	1,500	2,300	
030-2-000-6643 General Fund Transfer					
Total Transfers Out	0	1,000	1,500	2,300	53.3%
Ending Balance	1,942,597	1,968,945	1,730,768	1,754,821	1.4%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	5,005,024	6,250,020	5,800,000	5,300,000	-8.6%
REVENUE					
190-1-000-1135 Interest Income	5,153	6,764	5,000	5,000	
190-1-000-1320 Transportation Sales Tax	4,345,046	4,447,318	4,300,000	4,300,000	
190-1-000-1325 Other Income	58,063	12,722	80,000	80,000	
Total Revenue	4,408,262	4,466,804	4,385,000	4,385,000	0.0%
CAPITAL					
190-2-000-6740 Road and Bridge Construction	1,422,928	3,384,740	5,000,000	5,500,000	
190-2-000-6741 Land Acquisition	1,332,036	466,515	500,000	200,000	-60.0%
Total Capital	2,754,964	3,851,256	5,500,000	5,700,000	3.6%
OTHER					
190-2-000-6742 Engineering Fees	408,302	371,312	500,000	1,250,000	
Total Other	408,302	371,312	500,000	1,250,000	150.0%
Total Expenditure	3,163,267	4,222,568	6,000,000	6,950,000	15.8%
Revenue over/(under) Expenditure	1,244,996	244,236	(1,615,000)	(2,565,000)	
TRANSFERS IN					
190-1-000-1305 Transfer from Highway Restricted Fund	0	267,101	5,000	5,000	
Total Transfers In	0	267,101	5,000	5,000	
TRANSFERS OUT					
190-2-000-6313 Transfer to Transportation Alt. Prog.		50,000	50,000	50,000	
190-2-000-6314 Transfer to Co. Motor Fuel Tax Fund		267,101			
Total Transfers Out	0	317,101	50,000	50,000	
Ending Balance	6,250,020	6,444,256	4,140,000	2,690,000	-35.0%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	1,801,018	875,984	900,000	1,250,000	38.9%
REVENUE					
150-1-000-1135 Interest Income	2,104	803	2,000	1,000	
150-1-000-1386 County Consolidated Program	186,761	186,761	186,761	186,761	
150-1-000-1387 Allotments	2,047,132	1,521,412	1,650,000	1,650,000	0.0%
150-1-000-1388 State Capital Bill		303,459	303,459	303,459	
Total Revenue	2,235,997	2,012,435	2,142,220	2,141,220	0.0%
CAPITAL					
150-2-000-6761 Road Construction & Maint.	3,161,031	2,089,996	2,000,000	2,500,000	
Total Capital	3,161,031	2,089,996	2,000,000	2,500,000	25.0%
Total Expenditure	3,161,031	2,089,996	2,000,000	2,500,000	
Revenue over/(under) Expenditure	(925,033)	(77,561)	142,220	(358,780)	
Ending Balance	875,984	798,424	1,042,220	891,220	-14.5%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	21	21	0	27,000	
REVENUE					
170-1-000-1320 Receipts	0	162,178	0	243,000	
170-1-000-1135 Interest Earned		35			
Total Revenue	0	162,213	0	243,000	
EXPENDITURES					
170-2-000-6650 Miscellaneous Expenditures		0	0	0	
Total Expenditure	0	0	0	0	
Revenue over/(under) Expenditure	0	162,213	0	243,000	
TRANSFERS OUT					
170-2-000-6701 Transfer to County Bridge	0	162,178		270,000	
Total Transfers Out	0	162,178	0	270,000	
Ending Balance	21	56	0	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 and to the benefit of the new development.

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	345,987	313,969	312,000	320,000	2.56%
REVENUE					
180-1-000-1320 Revenues	6,000	2,000	5,000	5,000	
Total Revenue	6,000	2,000	5,000	5,000	0.00%
CONTRACTUAL					
180-2-000-6650 Expenditures	0	0	0		
Total Expenditure	0	0	0	0	
Revenue over/(under) Expenditure	6,000	2,000	5,000	5,000	
TRANSFERS OUT					
180-2-000-6650 Transfer to Trans. Sales Tax Fund	38,018	0	5,000	5,000	
Total Transfers Out	38,018	0	5,000	5,000	
Ending Balance	313,969	315,969	312,000	320,000	2.56%

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	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	0	2,500	5,250	8,000	52.4%
REVENUE					
220-1-000-1320 Revenue	2,500	2,750	2,750	2,750	
Total Revenue	2,500	2,750	2,750	2,750	0.0%
EXPENDITURE					
220-2-000-6650 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	8,000	10,750	34.4%

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	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	0	25,000	70,000	180.0%
REVENUE				
191-1-000-1320 Other Revenues	0	0	0	
Total Revenue	0	0	0	
EXPENDITURES				
191-2-000-6750 Path/Sidewalk Construction		75,000	60,000	-20.0%
191-2-000-6751 City of Yorkville				
191-2-000-6752 Oswegoland Park District				
191-2-000-6753 Village of Lisbon	10,000			
191-2-000-6754 Village of Oswego				
Total Expenditure	10,000	75,000	60,000	-20.0%
Revenue over/(under) Expenditure	(10,000)	(75,000)	(60,000)	
TRANSFERS IN				
191-1-000-1305 Transfer from Transportation Sales Tax Fund	50,000	50,000	50,000	
Total Transfers In	50,000	50,000	50,000	
Ending Balance	40,000	0	60,000	

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):

2012	2013	2014	2015
2	2	2	2

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	29,697	53,431	36,578	49,785	36%
REVENUE					
350-1-000-1320 Rabies Tags Sold	176,656	164,643	167,000	173,000	
350-1-000-1325 Fines & Fees	35,489	37,946	40,000	39,500	
350-1-000-1335 Donations	4,615	8,236	9,000	5,500	
350-1-000-1336 Intact Registration Fee > \$10		9,685	8,000	9,500	
350-1-000-1340 Misc. Revenue	5,047	115		200	
Total Revenue	221,807	220,624	224,000	227,700	2%
PERSONNEL					
350-2-000-6101 Director	40,000	44,000	45,625	43,000	
350-2-000-6102 Office Mgr/ AC Officer	33,000	35,500	36,514	37,300	
350-2-000-6103 Other	44,455	52,095	56,056	57,300	
350-2-000-6104 AC Administrator	4,800	5,800	6,000	6,180	
Total Personnel	122,255	137,395	144,195	143,780	0%
CONTRACTUAL					
350-2-000-6206 Training & Conferences	1,910	1,404	2,500	1,500	
350-2-000-6207 Cellular Phones	818	130	300	250	
350-2-000-6217 Vehicle Expense/Gas	2,087	2,120	2,500	2,400	
350-2-000-6894 Volunteers/Public Relations	102	274	1,000	1,000	
350-2-000-6895 Neuter/Spay Fees	40				
350-2-000-6897 Transportation/Board & Care	12,079	20,420	14,000	15,000	
350-2-000-6900 Observation/Disposal	400	100	500	500	
Total Contractual	17,436	24,447	20,800	20,650	-1%

Animal Control Fund

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% Change In Budget
COMMODITIES					
350-2-000-6200 Supplies	2,064	1,689	2,000	1,900	
350-2-000-6201 Postage	1,226	1,047	1,200	1,100	
350-2-000-6369 Uniforms		538	550	500	
350-2-000-6896 Rabies Tags	663	2,411	3,000	2,800	
350-2-000-6901 Microchips	1,785	1,905	2,500	2,000	
Total Commodities	5,738	7,590	9,250	8,300	-10%
CAPITAL					
350-2-000-6216 Equipment	2,676	3,698	5,000	4,000	
350-2-000-6898 Kennel Expenditures	179				
350-2-000-9999 Capital Expenditures	791	3,849	3,000	3,000	
Total Capital	3,646	7,548	8,000	7,000	-13%
Total Expenditure	149,075	176,980	182,245	179,730	-1%
Revenue over/(under) Expenditure	72,732	43,644	41,755	47,970	
TRANSFERS OUT					
350-2-000-6300 Transfer to General Fund	16,691	17,637	16,680	7,479	
350-2-000-6305 Transfer to IMRF/SS	22,347	24,785	26,809	26,950	
350-2-000-6310 Transfer to AC Cap. Imp. Fund	9,959	10,000	10,000	15,000	
Total Transfers Out	48,997	52,422	53,489	49,429	-8%
Ending Balance	53,431	44,654	24,844	48,326	95%

County Animal Population Control Fund

Fund Description

This fund was created in FY 2006 by state statute.

Revenue is received from registration fees that are collected for intact dogs and cats.

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	46,246	60,939	60,000	68,357	13.9%
REVENUE					
870-1-000-1320 Fees Collected: Intact Registration	18,470	11,205	10,000	12,000	
Total Revenue	18,470	11,205	10,000	12,000	20.0%
CONTRACTUAL					
870-2-000-6650 Spay/Neuter Adopted Dogs/Cats	3,777	5,105	5,000	6,000	
870-2-000-6895 Spay/Neuter Targeted Dogs/Cats	2,681	2,681	10,000	4,000	
Total Expenditure	3,777	7,786	15,000	10,000	-33.3%
Revenue over/(under) Expenditure	14,693	3,419	(5,000)	2,000	
Ending Balance	60,939	64,358	55,000	70,357	27.9%

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	BUDGET 2015	% Change In Budget
Beginning Balance		25,000	18,700	-25.2%
REVENUE				
341-1-000-1335	Donations and Receipts	3,000	1,000	
	Total Revenue	3,000	1,000	-66.7%
EXPENDITURE				
341-2-000-6902	Animal Medical Care Expenses		2,500	
341-2-000-6903	Heartworm Testing		1,500	
341-2-000-6904	FeLuk/FIV Testing	3,000	3,750	
	Total Expenditure	3,000	7,750	158.3%
Revenue over/(under) Expenditure		0	(6,750)	
Ending Balance		25,000	11,950	-52.2%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% Change In Budget
Beginning Balance		850	260	0	0	
REVENUE						
860-1-000-1320	Fees Collected: Running at Large Fee	2,940	3,760	3,500	1,500	
860-1-000-1325	Dangerous Dog Fee					
860-1-000-1330	Vicious Dog Fee					
	Total Revenue	2,940	3,760	3,500	1,500	-57.1%
EXPENDITURE						
860-2-000-6650	Remittance to State	3,530	-	3,500	1,500	
	Total Expenditure	3,530	-	3,500	1,500	-57.1%
Revenue over/(under) Expenditure		(590)	3,760	0	0	
Ending Balance		260	4,020	0	0	

Recorder Document Storage Fund

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	588,629	632,402	531,792	455,620	-14.3%
REVENUE					
380-1-000-1320 Doc Storage Fund	238,241	284,122	247,000	204,250	
Total Revenue	238,241	284,122	247,000	204,250	-17.3%
PERSONNEL					
380-2-000-6102 Salaries	99,689	117,958	129,108	131,490	
Total Personnel	99,689	117,958	129,108	131,490	1.8%
OTHER					
380-2-000-6650 Expenses & Capital	94,779	222,030	145,000	110,000	
380-2-000-6910 Cost Study					
Total Other	94,779	222,030	145,000	110,000	-24.1%
Total Expenditure	194,468	339,988	274,108	241,490	-11.9%
Revenue over/(under) Expenditure	43,773	(55,866)	(27,108)	(37,240)	
Ending Balance	632,402	576,537	504,684	418,380	-17.1%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	0	0	0	0	
REVENUE					
810-1-000-1320 Revenues	213,435	222,147	234,000	193,500	
Total Revenue	213,435	222,147	234,000	193,500	-17.3%
OTHER					
810-2-000-6650 Remittance to State	213,435	189,810	234,000	193,500	
Total Other	213,435	189,810	234,000	193,500	
Total Expenditure	213,435	189,810	234,000	193,500	-17.3%
Revenue over/(under) Expenditure	0	32,337	0	0	
Ending Balance	0	32,337	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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	128,087	93,665	192,980	114,883	-40.5%
REVENUE					
920-1-000-1320 Grant Revenue	64,894	19,308	50,000	30,000	
Total Revenue	64,894	19,308	50,000	30,000	-40.0%
EXPENDITURE					
920-2-000-6650 Grant Expenditure	99,315	0	50,000	30,000	
Total Expenditure	99,315	0	50,000	30,000	-40.0%
Revenue over/(under) Expenditure	(34,422)	19,308	0	0	
Ending Balance	93,665	112,973	192,980	114,883	-40.5%

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	ACTUAL 2013	BUDGET 2014	BUDGET 2015	Change In Budget
Beginning Balance	0	1,174	0	0	
REVENUE					
371-1-000-1320 Grant	1,174	1,375	1,375	1,412	
Total Revenue	1,174	1,375	1,375	1,412	2.7%
OTHER					
371-2-000-6650 Expenditure	0	2,549	1,375	1,412	
Total Other	0	2,549	1,375	1,412	
Total Expenditure	0	2,549	1,375	1,412	2.7%
Revenue over/(under) Expenditure	1,174	(1,174)	0	0	
Ending Balance	1,174	0	0	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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	187,287	204,187	215,000	222,000	3.3%
REVENUE					
540-1-000-1320 Tax Sale Fees	16,900	11,800	12,000	10,000	
540-1-000-1325 Miscellaneous Income					
Total Revenue	16,900	11,800	12,000	10,000	-16.7%
OTHER					
540-2-000-6650 Expenditures	0	0	5,000	5,000	
Total Other	0	0	5,000	5,000	
Total Expenditure	0	0	5,000	5,000	
Revenue over/(under) Expenditure	16,900	11,800	7,000	5,000	
TRANSFERS OUT					
540-2-000-6300 Transfer to General Fund	0	0	0	0	
Total Transfers Out	0	0	0	0	
Ending Balance	204,187	215,987	222,000	227,000	2.3%

Tax Sale Automation Fund

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	47,882	38,455	25,000	6,250	-75.0%
REVENUE					
530-1-000-1320 Tax Sale Fees	20,554	12,514	12,250	15,000	
Total Revenue	20,554	12,514	12,250	15,000	22.4%
PERSONNEL					
530-2-000-6101 Salaries	15,420	8,521	12,000	4,000	
Total Personnel	15,420	8,521	12,000	4,000	-66.7%
OTHER					
530-2-000-6650 Expenditures	14,562	16,269	17,000	17,000	
Total Other	14,562	16,269	17,000	17,000	0.0%
Total Expenditure	29,982	24,790	29,000	21,000	-27.6%
Revenue over/(under) Expenditure	(9,427)	(12,276)	(16,750)	(6,000)	
Ending Balance	38,455	26,178	8,250	250	-97.0%

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... 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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance		100,000	100,000	5,000	26,000	420.0%
REVENUE						
820-1-000-1320	Tax Sale Fees	11,436	35,400	36,000	255,000	
	Total Revenue	11,436	35,400	36,000	255,000	608.3%
OTHER						
820-2-000-6650	Expenditures		147,912	25,000	5,000	
	Total Expenditure	0	147,912	25,000	5,000	-80.0%
Revenue over/(under) Expenditure		11,436	(112,512)	11,000	250,000	
TRANSFERS IN						
8201-000-1300	Transfer from GF	0	47,912		0	
	Total Transfers In	0	47,912	0	0	
TRANSFERS OUT						
8202-000-6300	Transfer to GF	11,436	0	0	275,000	
	Total Transfers Out	11,436	0	0	275,000	
Ending Balance		100,000	35,400	16,000	1,000	-93.8%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	1,854	4,786	7,700	11,050	43.5%
REVENUE					
360-1-000-1320 Fines/Fees Collected	2,932	3,181	2,600	3,000	
Total Revenue	2,932	3,181	2,600	3,000	15.4%
EXPENDITURE					
360-2-000-3650 Expenditures		0	2,000	2,000	
Total Expenditure	0	0	2,000	2,000	0.0%
Total Expenditure	0	0	2,000	2,000	
Revenue over/(under) Expenditure	2,932	3,181	600	1,000	
Ending Balance	4,786	7,967	8,300	12,050	45.2%

Sheriff Prevention of Alcohol/Criminal Violence Fund

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	23,728	27,969	32,600	46,740	43.4%
REVENUE					
390-1-000-1320 Fines	11,732	14,805	13,200	18,000	
Total Revenue	11,732	14,805	13,200	18,000	36.4%
CAPITAL					
390-2-000-6650 Law Enforcement Equipment	7,492	2,200	17,000	42,000	
Total Capital	7,492	2,200	17,000	42,000	
Total Expenditure	7,492	2,200	17,000	42,000	147.1%
Revenue over/(under) Expenditure	4,240	12,605	(3,800)	(24,000)	
Ending Balance	27,969	40,573	28,800	22,740	-21.0%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	42,873	37,676	41,800	63,600	52.2%
REVENUE					
400-1-000-1320 Circuit Clerk Fines	24,963	25,110	25,000	25,000	
400-1-000-1325 Sheriff Drug Forfeitures	19,367	8,980	16,000	14,000	
Total Revenue	44,330	34,090	41,000	39,000	-4.9%
CONTRACTUAL					
400-2-000-6650 Drug Abuse Prevention	49,527	12,348	35,000	55,000	
Total Other	49,527	12,348	35,000	55,000	
Total Expenditure	49,527	12,348	35,000	55,000	57.1%
Revenue over/(under) Expenditure	(5,197)	21,742	6,000	(16,000)	
Ending Balance	37,676	59,418	47,800	47,600	-0.4%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	36,330	53,015	53,000	60,960	15.0%
REVENUE					
840-1-000-1320 FTA Fund Revenue	39,760	35,566	37,800	30,000	
Total Revenue	39,760	35,566	37,800	30,000	-20.6%
EXPENDITURE					
840-2-000-6650 FTA Fund Expense	23,075	23,535	34,000	40,000	
Total Expenditure	23,075	23,535	34,000	40,000	17.6%
Total Expenditure	23,075	23,535	34,000	40,000	
Revenue over/(under) Expenditure	16,685	12,030	3,800	(10,000)	
Ending Balance	53,015	65,046	56,800	50,960	-10.3%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	48,478	23,106	46,700	43,939	-5.9%
REVENUE					
910-1-000-1320 Fines	26,125	45,478	28,000	25,000	
Total Revenue	26,125	45,478	28,000	25,000	-10.7%
CAPITAL					
910-2-000-6650 Vehicles	51,497	23,732	27,000	40,000	
Total Capital	51,497	23,732	27,000	40,000	48.1%
Total Expenditure	51,497	23,732	27,000	40,000	
Revenue over/(under) Expenditure	(25,372)	21,746	1,000	(15,000)	
Ending Balance	23,106	44,852	47,700	28,939	-39.3%

Sheriff's Range Fund

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	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	0	29,945	25,850	30,000	16.1%
REVENUE					
402-1-000-1135 Interest	28	22			
402-1-000-1320 Fees	30,041	4,000	4,500	4,500	
Total Revenue	30,069	4,022	4,500	4,500	0.0%
EXPENDITURE					
402-2-000-6650 Expenditures	124	6,357	5,000	15,000	
Total Expenditure	124	6,357	5,000	15,000	200.0%
Total Expenditure	124	6,357	5,000	15,000	
Revenue over/(under) Expenditure	29,945	(2,335)	(500)	(10,500)	
Ending Balance	29,945	27,610	25,350	19,500	-23.1%

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	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	0	88,101	88,000	52,500	-40.3%
REVENUE					
403-1-000-1320 Revenue	164,119	102,500	78,000	15,000	
403-1-000-1325 Interest	13	34	16		
Total Revenue	164,132	102,534	78,016	15,000	-80.8%
EXPENDITURE					
403-2-000-6454 Inmate Supplies	10,968	16,762	25,000	25,000	
403-2-000-6455 Inmate Medical	65,064	71,297	70,000		
Total Expenditure	76,032	88,059	95,000	25,000	-73.7%
Total Expenditure	76,032	88,059	95,000	25,000	
Revenue over/(under) Expenditure	88,101	14,475	(16,984)	(10,000)	
Ending Balance	88,101	102,576	71,016	42,500	-40.2%

County Reserve Fund

Fund Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	100,182	125,355	95,000	134,725	41.8%
REVENUE					
600-1-000-1135 Interest	25	31			
600-1-000-1320 Tobacco Grant Revenue	43,811	7,124		1,100	
600-1-000-1320 IEMA Grant Revenue					
600-1-000-1320 SCAAP Grant Revenue				14,000	
600-1-000-1321 Enforcement Grant Revenue	26,946	12,158	20,176		
600-1-000-1322 Equipment Grant Revenue					
600-1-000-1323 Camera Grant Revenue	3,585				
600-1-000-1324 Nuclear Grant Revenue		10,100			
600-1-000-1325 Smoke Free Grant Revenue		1,100			
Total Revenue	74,368	30,514	20,176	15,100	-25.2%
EXPENDITURE					
600-2-000-6101 Salaries - Misc. Clearing Grant					
600-2-000-6102 Salaries - Enforcement Grant	18,552	8,623	20,176		
600-2-000-6103 Salaries - Equipment Grant					
600-2-000-6104 Salaries - Nuclear Grant		89			
600-2-000-6650 Misc. Clearing Expense				11,100	
600-2-000-6650 Training	20,840	12,432			
600-2-000-6651 Enforcement Grant - Expense	9,777				
600-2-000-6652 Equipment Grant - Expense					
600-2-000-6653 Nuclear Grant - Expense					
600-2-000-6654 Camera Expense					
600-2-000-6655 Smoke Free Grant Expense					
Total Expenditure	49,169	21,143	20,176	11,100	-45.0%
Revenue over/(under) Expenditure	25,199	9,370	0	4,000	
TRANSFERS OUT					
600-2-000-6310 Transfers Out	25				
Total Transfers Out	25	0	0	0	
Ending Balance	125,355	134,726	95,000	138,725	46.0%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	436,757	366,028	230,000	327,730	42.5%
REVENUE					
420-1-000-1320 Circuit Clerk Fees	280,389	248,059	280,000	220,000	
Total Revenue	280,389	248,059	280,000	220,000	-21.4%
PERSONNEL					
420-2-000-6101 Court Security Officers					
420-2-000-6106 Salaries - Overtime	35,489	18,918	34,000	40,000	
Total Personnel	35,489	18,918	34,000	40,000	17.6%
OTHER					
420-2-000-6650 Expenditures	40,629	27,023	68,000	60,000	
Total Other	40,629	27,023	68,000	60,000	-11.8%
Total Expenditure	76,118	45,941	102,000	100,000	-2.0%
Revenues over/(under) Expenses	204,271	202,118	178,000	120,000	
TRANSFERS OUT					
420-2-000-6300 Transfer to Gen Fund	275,000	250,000	150,000	150,000	
420-2-000-6308 Transfer to CH Project Fund					
Total Transfers Out	275,000	250,000	150,000	150,000	0.0%
Ending Balance	366,028	318,146	258,000	297,730	15.4%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	26,146	35,862	40,000	40,471	1.2%
REVENUE					
500-1-000-1320 Fines & Forfeitures	10,906	3,506	2,000	2,500	
Total Revenue	10,906	3,506	2,000	2,500	25.0%
OTHER					
500-2-000-6650 Drug Abuse Prevention	1,190	2,913	10,000	10,000	
Total Other	1,190	2,913	10,000	10,000	
Total Expenditure	1,190	2,913	10,000	10,000	0.0%
Revenue over/(under) Expenditure	9,716	593	(8,000)	(7,500)	
Ending Balance	35,862	36,455	32,000	32,971	3.0%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	4,623	4,107	3,407	4,107	20.5%
REVENUE					
770-1-000-1320 Donations/Revenues	0	0	0	0	
Total Revenue	0	0	0	0	
OTHER					
770-2-000-6650 Expenditures	516	0	1,000	1,500	
Total Other	516	0	1,000	1,500	50.0%
Total Expenditure	516	0	1,000	1,500	
Revenue over/(under) Expenditure	(516)	0	(1,000)	(1,500)	
Ending Balance	4,107	4,107	2,407	2,607	8.3%

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	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	0	1,750	2,190	11,168	410.0%
REVENUE					
442-1-000-1320 Fees	1,750	1,500	5,000	5,000	
Total Revenue	1,750	1,500	5,000	5,000	0.0%
EXPENDITURE					
442-2-000-6650 Expenditure	0	500	0	5,000	
Total Expenditure	0	500	3,000	5,000	
Revenue over/(under) Expenditure	1,750	1,000	2,000	0	
Ending Balance	1,750	2,750	4,190	11,168	166.5%

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	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	0	500	1,172	134.4%
REVENUE				
443-1-000-1320 Revenue	500		0	
Total Revenue	500	0	0	
EXPENDITURE				
443-2-000-6650 Expenditure	0	250	500	
Total Expenditure	0	250	500	100.0%
Total Expenditure	0	250	500	
Revenue over/(under) Expenditure	500	(250)	(500)	
Ending Balance	500	250	672	168.8%

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	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	0	0	0	
REVENUE				
444-1-000-1320 Revenue	0	0	0	
Total Revenue	0	0	0	
EXPENDITURE				
444-2-000-6650 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...

Full Time Staff paid from fund (annual):

2012	2013	2014	2014
4	3.5	3.5	3.5

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	816,353	827,437	667,000	765,439	14.8%
REVENUE					
440-1-000-1320 Fees Collected	198,244	180,410	200,000	160,000	
440-1-000-1325 Miscellaneous					
Total Revenue	198,244	180,410	200,000	160,000	-20.0%
PERSONNEL					
440-2-000-6101 Salaries	162,474	140,322	172,319	166,775	
Total Personnel	162,474	140,322	172,319	166,775	-3.2%
CONTRACTUAL					
440-2-000-6650 Document Storage	24,685	27,266	62,500		
Total Other	24,685	27,266	62,500		
Total Expenditure	187,159	167,588	234,819	166,775	-29.0%
Revenue over/(under) Expenditure	11,084	12,822	(34,819)	(6,775)	
Ending Balance	827,437	840,258	632,181	758,664	20.0%

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

		2012	2013	2014	2015	
Full Time Staff paid from fund (annual):		2	2	2	2	
Account No.	Description	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% Change In Budget
Beginning Balance		823,182	801,530	757,500	542,396	-28.4%
REVENUE						
450-1-000-1320	Fees Collected	195,650	178,028	200,000	160,000	
450-1-000-1325	Court Automation					
	Total Revenue	195,650	178,028	200,000	160,000	-20.0%
PERSONNEL						
450-2-000-6101	Salaries	116,550	90,200	95,958	136,500	42.2%
	Total Personnel	116,550	90,200	95,958	136,500	
CONTRACTUAL						
	Equipment Maintenance					
	Total Contractual	0	0	0	0	
OTHER						
450-2-000-6650	Court Automation Exp.	100,752	161,005	412,000	215,000	
	Total Other	100,752	161,005	412,000	215,000	
	Total Expenditure	217,301	251,205	507,958	351,500	-30.8%
Revenue over/(under) Expenditure		(21,651)	(73,177)	(307,958)	(191,500)	
Ending Balance		801,530	728,354	449,542	350,896	-21.9%

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.

		2012	2013	2014	2015		
Full Time Staff paid from fund (annual):		1	1.5	2	2		
ACCOUNT & DESCRIPTION		ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET	
Beginning Balance		205,370	223,691	225,700	240,291	6.5%	
REVENUE							
460-1-000-1320	Fees Collected	49,922	49,838	45,000	48,000		
460-1-000-1325	IL State Reimbursement	6,256	7,984	6,000	7,000		
	Total Revenue	56,178	57,822	51,000	55,000	7.8%	
PERSONNEL							
460-2-000-6101	Salaries	23,578	27,586	51,931	57,310		
	Total Personnel	23,578	27,586	51,931	57,310	10.4%	
CONTRACTUAL							
460-2-000-6216	Equipment Maintenance	12,000		16,000	13,000		
	Total Contractual	12,000		16,000	13,000	-18.8%	
COMMODITIES							
460-2-000-6200	Office Supplies	1,042	1,178	2,700	2,700		
460-2-000-6201	Postage	1,237	1,068	1,500	1,500		
460-2-000-6231	Computer Supplies			200	200		
	Total Commodities	2,279	2,246	4,400	4,400		
OTHER							
460-2-000-6650	Miscellaneous		27	2,000	2,000		
	Total Other		27	2,000	2,000		
	Total Expenditure	37,857	29,859	74,331	76,710	3.2%	
Revenue over/(under) Expenditure		18,321	27,963	(23,331)	(21,710)		
Ending Balance		223,691	251,654	202,369	218,581	8.0%	

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	Change In Budget
Beginning Balance	38,974	18,466	2,200	11,126	405.7%
REVENUE					
900-1-000-1320 Fees Collected	18,371	20,576	18,000	20,000	
Total Revenue	18,371	20,576	18,000	20,000	11.1%
OTHER					
900-2-000-6101 Salaries	38,878	33,504	14,413	17,705	
900-2-000-6650 Expenses		0	0	0	
Total Other	38,878	33,504	14,413	17,705	22.8%
Total Expenditure	38,878	33,504	14,413	17,705	
Revenue over/(under) Expenditure	(20,507)	(12,928)	3,587	2,295	
Ending Balance	18,466	5,539	5,787	13,421	131.9%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	6,285	16,438	27,000	14,178	-47.5%
REVENUE					
830-1-000-1320 Fines Collected/Circuit Clerk	10,153	10,740	12,000	9,000	
Total Revenue	10,153	10,740	12,000	9,000	-25.0%
EXPENDITURE					
830-2-000-6650 Expenditures			10,000	0	
Total Expenditure	0	0	10,000	0	
Total Expenditure	0	0	10,000	0	
Revenue over/(under) Expenditure	10,153	10,740	2,000	9,000	
Ending Balance	16,438	27,178	29,000	23,178	-20.1%

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	ACTUAL 2013	BUDGET 2014	BUDGET 2015	Change In Budget
Beginning Balance		0	125	125	125	0.0%
REVENUE						
441-1-000-1320	Revenue	125	0	125	0	
	Total Revenue	125	0	125	0	-100.0%
OTHER						
441-2-000-6650	Expenses	0	0	0	0	
	Total Expenditure	0	0	0	0	
Revenue over/(under) Expenditure		125	0	125	0	
Ending Balance		125	125	250	125	-50.0%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	294,620	286,959	244,390	225,000	-7.9%
REVENUE					
430-1-000-1320 Law Library Fees	80,262	65,897	65,000	60,000	
430-1-000-1325 Miscellaneous Revenue	2,903		0		
Total Revenue	83,165	65,897	65,000	60,000	-7.7%
PERSONNEL					
430-2-000-6101 Salaries	9,780	10,385	9,808	10,000	
Total Personnel	9,780	10,385	9,808	10,000	
CAPITAL					
430-2-000-6650 Expenditure	5,832	9,290	0		
Total Expenditure	5,832	9,290	0	0	
CONTRACTUAL					
430-2-000-7004 Westlaw Online - Patron Acces			11,732	12,095	
430-2-000-7005 Westlaw Online - Courthouse Staff	28,821	38,746	35,076	36,161	
430-2-000-7008 Law Lib. Books/ Subscriptions	46,394	45,624	30,000	30,000	
Total Contractual	75,214	84,369	76,808	78,256	1.9%
Total Expenditure	90,826	104,044	86,616	88,256	1.9%
Revenue over/(under) Expenditure	(7,661)	(38,147)	(21,616)	(28,256)	
Ending Balance	286,959	248,811	222,774	196,744	-11.7%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	814,420	805,648	824,915	796,828	-3.4%
REVENUE					
480-1-000-1320 Circuit Clerk Fees	167,205	146,569	155,000	155,000	
480-1-000-1520 Domestic Violence	30,417	31,791	26,000	26,000	
480-1-000-1521 GPS Monitoring Program	11,334	12,366	12,000	15,000	
480-1-000-1522 Underage Drinking Program	8,309	4,562	5,000	3,700	
480-1-000-1525 O/P Risk Assessment	305	0	200	100	
480-1-000-1526 Drug Testing Revenue	464	455	400	400	
480-1-000-1527 Domestic Violence Surveillance	2,219	252	500	0	
480-1-000-1528 Evaluation Reimbursement	265	461	500	500	
480-1-000-1529 Training	1,299	269	250	250	
Total Revenue	221,815	196,726	199,850	200,950	0.6%
CONTRACTUAL					
480-2-000-6205 Travel	0	0	0	0	
480-2-000-6206 Training	12,220	11,768	18,000	18,000	
480-2-000-6214 Contractual Services - Programs	0	93,205	206,000	204,000	
480-2-000-6215 Contractual Services - Other	134,022	7,635	22,500	23,500	
480-2-000-6915 Drug Testing	8,665	7,918	12,000	12,000	
480-2-000-6916 GPS Monitoring Program	11,702	25,231	30,000	30,000	
480-2-000-6917 O/P Risk Assessment	2,950	3,350	3,500	4,000	
480-2-000-6203 Dues/Memberships	935	953	1,500	2,200	
Total Contractual	170,493	150,059	293,500	293,700	0.1%
CAPITAL					
480-2-000-6216 Equipment	17,941	11,958	43,700	24,700	
480-2-000-6231 Software	12,630	9,093	18,500	17,000	
Total Capital	30,571	21,051	62,200	41,700	-33.0%
Total Expenditure	201,064	171,111	355,700	335,400	-5.7%
Revenue over/(under) Expenditure	20,752	25,615	(155,850)	(134,450)	
TRANSFERS IN					
480-1-000-1524 Mental Health Transfer	476	1,950	3,000	3,000	
Total Transfers In	476	1,950	3,000	3,000	
TRANSFERS OUT					
480-2-000-6300 Transfer to General Fund	30,000	30,000	40,000	51,200	
480-2-000-6305 Transfer to IMRF/SS Fund				16,580	
Total Transfers Out	30,000	30,000	40,000	67,780	69.5%
Ending Balance	805,648	803,213	632,065	597,598	-5.5%

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 equipment.

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	6,865	7,732	1,000	6,000	500.0%
REVENUE					
470-1-000-1135 Interest	4	1			
470-1-000-1325 Receipts - Fees	4,000	4,625	2,500	4,000	
Total Revenue	4,004	4,626	2,500	4,000	60.0%
COMMODITIES					
470-2-000-6200 Office Equipment		1,446	167	667	
470-2-000-6207 Cell Phone Equipment		347	167	667	
470-2-000-6217 Vehicle Equipment		3,759	167	667	
470-2-000-6494 Morgue Equipment		0	167	667	
470-2-000-6497 Scene/Investigation Equipment		2,274	167	667	
470-2-000-6650 Expenditure	3,138	(75)	167	665	
Total Expenditure	3,138	7,751	1,000	4,000	300.0%
Revenue over/(under) Expenditure	866	(3,124)	1,500	0	
Ending Balance	7,732	4,607	2,500	6,000	140.0%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	4,783	11,808	14,758	100	-99.3%
REVENUE					
940-1-000-1320 Fees	7,025	4,450	4,000	3,500	
Total Revenue	7,025	4,450	4,000	3,500	-12.5%
CONTRACTUAL					
940-2-000-6206 Training Expenses	0	4,942	167	583	
Total Contractual	0	4,942	167	583	
COMMODITIES					
940-2-000-6200 Office Supplies	0	1,046	167	583	
940-2-000-6205 Mileage	0	290	167	583	
940-2-000-6240 Clothing Allowances	0	950	167	583	
940-2-000-6494 Morgue Supplies	0	2,813	167	583	
940-2-000-6650 Expenditure	0	732	167	585	
Total Commodities	0	5,832	833	2,917	250.0%
Total Expenditure	0	10,774	1,000	3,500	250.0%
Revenue over/(under) Expenditure	7,025	(6,324)	3,000	0	
Ending Balance	11,808	5,485	17,758	100	-99.4%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	27,878	42,469	63,600	55,225	-13.2%
REVENUE					
250-1-000-1320 Receipts	14,584	19,164	14,296	10,900	
250-1-000-1320 Dividends	0	0			
250-1-000-1320 Miscellaneous Revenue	0	0			
250-1-000-1135 Interest Earned	7	13	11		
250-1-000-1485 IL Ventures Receipts					
Total Revenue	14,590	19,178	14,307	10,900	-23.8%
CONTRACTUAL					
250-2-000-6203 Dues					
Total Contractual	0	0	0	0	
OTHER					
250-2-000-6820 Loan Administration			0	0	
250-2-000-6821 Loans	0	15,199	0	0	
Total Other	0	15,199	0	0	
Total Expenditure	0	15,199	0	0	
Revenue over/(under) Expenditure	14,590	3,979	14,307	10,900	
Ending Balance	42,469	46,448	77,907	66,125	-15.1%

WIC (Women, Infants and Children) Fund

Description

These funds are a donation from an estate, intended to be used to enhance the WIC (Women, Infants & Children) related program.

ACCOUNT & DESCRIPTION	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	67,950	
REVENUE		
211-1-000-1135 Interest Income	400	
211-1-000-1335 Donations	-	
Total Revenue	400	
OTHER		
211-2-000-6650 Expenditures	-	
Total Expenditures	-	
Revenue over/(under) Expenditure	400	
Ending Balance	68,350	

Kendall Area Transit Fund

Description

Fund created in FY09 to fund Kendall County Para Transit.

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	141,647	153,212	202,550	230,000	50.1%
REVENUE					
550-1-000-1421 Miscellaneous Revenue					
550-1-000-1575 IL DOAP (Downstate Operating Asst. Program)	202,600	444,241	520,000	700,000	
550-1-000-1579 RTA NF (New Freedom)	223,161	115,850	0		
550-1-000-1580 Municipal Contributions	78,066	191,875	97,528	142,526	
550-1-000-1581 Agency Contributions					
550-1-000-1582 IDOT Section 5311	57,245	57,245	55,578	55,578	
550-1-000-1583 Contract Revenue		61,351	55,694	79,121	
550-1-000-1584 IDOT Section 5310				95,000	
550-1-000-1135 Interest Income	145	206	100	100	
Total Revenue	561,218	870,767	728,900	1,072,325	23.1%
CONTRACTUAL					
550-2-000-6206 Training		472	2,000	2,000	
550-2-000-6216 Vehicle Maintenance					
550-2-000-7050 DVAC (DeKalb Voluntary Action Center)	597,552	832,700	718,106	1,076,170	
550-2-000-7051 Vehicle Lease & Insurance		40,756	37,212	20,142	
Total Contractual	597,552	873,928	757,318	1,098,312	
CAPITAL					
550-2-000-6252 Vehicles	3,101	155	5,000	33,945	
550-2-000-6208 Equipment			10,000	10,000	
550-2-000-6253 Facilities					
Total Capital	3,101	155	15,000	43,945	
Total Expenditure	600,653	874,083	772,318	1,142,257	30.7%
Revenue over/(under) Expenditure	(39,435)	(3,316)	(43,418)	(69,932)	
TRANSFERS IN					
550-1-000-1305 Transfer from Senior Services Levy	25,500	25,264	25,500	25,500	
550-1-000-1300 Transfer from General Fund	25,500	25,500	25,500	25,500	
Total Transfers In	51,000	50,764	51,000	51,000	
TRANSFERS OUT					
550-2-000-6310 Transfer to Liability Insurance Fund		896	2,000	2,250	
Total Transfers Out	0	896	2,000	2,250	
Ending Balance	153,212	199,764	208,132	208,818	0.3%

Liability Insurance Program

Fund Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	17,791	32,039	25,000	25,000	0.0%
REVENUE					
230-1-000-1135 Interest	1	1	1	1	
Total Revenue	0	0	1	1	
EXPENDITURE					
230-2-000-6650 Self Insured WC Claims	135,751	391,108	200,000	200,000	
Total Expenditure	135,751	391,108	200,000	200,000	0.0%
Revenue over/(under) Expenditure	(135,751)	(391,108)	(199,999)	(199,999)	
TRANSFERS IN					
230-1-000-1310 Transfer from Liability Ins. Fund	150,000	375,000	200,000	200,000	
Total Transfers In	150,000	375,000	200,000	200,000	
Ending Balance	32,039	15,932	25,001	25,001	0.0%

KenCom

Account #	Description	ACTUAL 2012
Beginning Balance		72,899
REVENUE		
3301-000-1300	Kendall County - Base	1,775,000
3301-000-1611	Kendall County - Sheriff Usage	
3301-000-1325	Miscellaneous Revenue	801
3301-000-1599	Alarm Revenue	1,210
3301-000-1600	ETSB Contribution	30,000
3301-000-1609	Sandwich FD	36,250
	Total Revenue	1,843,261
PERSONNEL		
3302-000-6101	Director	106,202
3302-000-6105	Assistant Director	79,000
3302-000-6102	Supervisors	169,239
3302-000-6103	Operators	776,046
3302-000-6106	Overtime	119,848
3302-000-6108	Part Time Salaries	10,227
3302-000-6110	Holiday Pay	47,136
3302-000-6114	Salaries - Training	423
3302-000-6109	Recorder	911
3302-000-6300	Kendall County Health Insurance	180,543
3302-000-6305	Kendall County IMRF/SS	230,888
3302-000-6309	Kendall County Liability Insurance	8,936
	Total Personnel	1,729,399
CONTRACTUAL		
3302-000-6202	Books/Subscriptions	-
3302-000-6203	Dues/Memberships	949
3302-000-6204	Conferences	715
3302-000-6206	Training	4,457
3302-000-6216	Equipment Maintenance	3,630
3302-000-6219	Printing/Publications	-
3302-000-6227	Telephone	2,141
3302-000-6601	Radio Lines	25,000
3302-000-6601	Reverse 9-1-1	-
	Total Contractual	36,892
COMMODITIES		
3302-000-6200	Office Supplies	2,075
3302-000-6201	Postage	31
3302-000-6205	Mileage	924
	Total Commodities	3,030
OTHER		
3302-000-6602	Leads/Livescan/Alerts	10,137
3302-000-6603	Employee Screening	-
3302-000-6604	Alerts (current mobile MDT's)	4,152
	Total Other	14,289
	Total Expenditure	1,783,610
Ending Balance		132,550

Kendall County's
FY13, FY14 & FY15 Budget
Appropriations for KenCom
will be captured in the following
General Fund Accounts:

**KenCom Intergovernmental
Agreement:**
0102-035-6600
0102-035-6601

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% Change In Budget
Beginning Balance		1,428,266	1,440,000	1,318,266	480,000	-63.6%
REVENUE						
760-1-000-1320	Revenues	0	0		0	
	Total Revenue	0	0	0	0	
OTHER						
760-2-000-6650	Expenditures	0	400,000	480,000	300,000	
	Total Expenditure	0	400,000	480,000	300,000	-37.5%
	Revenue over/(under) Expenditure	0	(400,000)	(480,000)	(300,000)	
TRANSFERS IN						
760-1-000-1300	General Fund Transfer	0	0	0	0	
	Total Transfers In	0	0	0	0	
TRANSFERS OUT						
760-2-000-6300	General Fund Transfer	110,000	140,000	655,266	0	
760-2-000-6311	Transfer to PBC Fund			183,000	180,000	
	Total Transfers Out	110,000	140,000	838,266	180,000	-78.5%
Ending Balance		1,318,266	900,000	0	0	

Capital Improvement Fund

Fund Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	1,108,235	1,318,259	1,333,000	542,954	-59.3%
REVENUE					
040-1-000-1325 Other Revenue	267,291	7,700	8,400	8,400	
040-1-000-1546 Lease Income - KenCom	25,000	100,000	100,000	100,000	
040-1-000-1650 Off Track Betting Tax	8,754			0	
040-1-000-1651 Video Gaming Tax		5,894	12,000	15,000	
Total Revenue	301,045	113,594	120,400	123,400	
CAPITAL					
040-2-000-6650 Expenditures	241,021	64,098	1,118,200	50,000	
Total Expenditure	241,021	64,098	1,118,200	50,000	-95.5%
Revenue over/(under) Expenditure	60,024	49,496	(997,800)	73,400	
TRANSFERS IN					
040-1-000-1300 Transfer from Gen Fund	150,000	150,000	102,000	150,000	
040-1-000-1330 Transfer from GIS Mapping Fund			48,000		
Total Transfers In	150,000	150,000	150,000	150,000	
Ending Balance	1,318,259	1,517,754	485,200	766,354	57.9%

	<u>FY14</u>	<u>FY15</u>
Miscellaneous Expense		\$50,000
COB HVAC	\$700,000	
<u>County Clerk</u>		
Panic Alarms	2,000	
Security Improvements	50,000	
ADA Improvements	46,000	
	<u>98,000</u>	
<u>Treasurer</u>		
Shelving	32,000	
Remodel Treasure offices	44,200	
Accounting Software	40,000	
	<u>116,200</u>	
<u>Facilities Mgt</u>		
Historic CH Windows	20,000	
UPC Batteries	30,000	
	<u>50,000</u>	
<u>Administrative Services</u>		
Budget Software	40,000	
<u>County Board</u>		
Video/Microphone	4,000	
<u>Technology</u>		
Microsoft Exchange	35,000	
<u>VAC</u>		
vehicle	75,000	
	<u>\$1,118,200</u>	<u>\$50,000</u>

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	1,429,064	1,729,064	1,845,038	2,401,539	30.2%
REVENUE					
750-1-000-1565 Architect Deposits					
Total Revenue	0	0	0	0	
CAPITAL					
750-2-000-6650 Expenditures		184,025	2,094,567	2,055,000	-1.9%
Total Expenditure	0	184,025	2,094,567	2,055,000	
Revenue over/(under) Expenditure	0	(184,025)	(2,094,567)	(2,055,000)	
TRANSFERS IN					
750-1-000-1300 Transfer from Gen Fund		300,000			
750-1-000-1310 Transfer from Public Safety	300,000	300,000	300,000	300,000	
Total Transfers In	300,000	600,000	300,000	300,000	0.0%
Ending Balance	1,729,064	2,145,039	50,471	646,539	1181.0%

	<u>FY14</u>	<u>FY15</u>
<u>Circuit Clerk</u>		
Office buildout	\$19,529	
<u>Sheriff</u>		
Records Expansion	30,000	
<u>Fac Mgt</u>		
PSC HVAC (if needed)	120,000	130,000
<u>PSC & CH</u>		
Security Systems (if needed)	1,925,038	1,925,000
	<u>\$2,094,567</u>	<u>\$2,055,000</u>

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	797	2,705	3,435	4,055	18.0%
REVENUE					
850-1-000-1320 Revenue	3,765	2,550	1,500	2,000	
Total Revenue	3,765	2,550	1,500	2,000	
CAPITAL					
850-2-000-6650 Restoration Expenses	1,857	1,200	2,000	2,000	
Total Capital	1,857	1,200	2,000	2,000	
Total Expenditure	1,857	1,200	2,000	2,000	0.0%
Revenue over/(under) Expenditure	1,908	1,350	(500)	0	
Ending Balance	2,705	4,055	2,935	4,055	38.2%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	302,352	424,852	532,500	640,000	20.2%
REVENUE					
260-1-000-1135 Interest Income					
260-1-000-1320 Miscellaneous Income					
260-1-000-1325 Other Contributions					
260-1-000-1350 Township & Municipality Contrib.	22,500	7,500	7,500	7,500	
260-1-000-1545 Rental Income					
Total Revenue	22,500	7,500	7,500	7,500	0.0%
EXPENDITURE					
260-2-000-7100 A & E Fees Salt Storage					
260-2-000-7101 A & E Fees Storage Bldg					
260-2-000-7102 Construction Costs Salt Storage					
260-2-000-7103 Construction Costs Storage Bldg					
260-2-000-7104 Demolition Costs Storage Bldg					
Total Expenditure	0	0	0	0	
Revenue over/(under) Expenditure	22,500	7,500	7,500	7,500	
TRANSFERS IN					
260-1-000-1300 Transfer from General Fund	0	0	0	0	
260-1-000-1315 Transfer from Highway Fund	100,000	100,000	100,000	100,000	
Total Transfers In	100,000	100,000	100,000	100,000	
Ending Balance	424,852	532,352	640,000	747,500	16.8%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	87,769	41,062	41,062	44,762	9.0%
REVENUE					
340-1-000-1325 Other Revenue	1,409				
Total Revenue	1,409	0	0	0	
CAPITAL					
340-2-000-6650 Building Improvements	40,487	4,300	10,000	10,000	
340-2-000-6978 Vehicles Purchased	16,629	0	0	0	
Total Capital	57,116	4,300	10,000	10,000	0.0%
Total Expenditure	57,116	4,300	10,000	10,000	
Revenue over/(under) Expenditure	(55,707)	(4,300)	(10,000)	(10,000)	
TRANSFERS IN					
340-1-000-1305 Transfer from Animal Control Fund	9,000	10,000	10,000	10,000	
Total Transfers In	9,000	10,000	10,000	10,000	
Ending Balance	41,062	46,762	41,062	44,762	9.0%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	1,291,100	53,331	0	0	
REVENUE					
240-1-000-1320 Revenue	1,593				
Total Revenue	1,593	0	0	0	
CAPITAL					
240-2-000-6650 Expenditure	1,300,306	53,331			
Total Expenditure	1,300,306	53,331	0	0	
Total Expenditure	1,300,306	53,331	0	0	
Revenue over/(under) Expenditure	(1,298,713)	(53,331)	0	0	
TRANSFERS IN					
240-1-000-1301 Transfer from General Fund	7,613				
Total Transfers In	7,613	0	0	0	
Ending Balance	(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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	5,586	0	0	0	
REVENUE					
570-1-000-1135 Interest Income	2				
570-1-000-1515 Project Fund Deposit					
Total Revenue	2	0	0	0	
CAPITAL					
570-2-000-6850 Project Fund Expense	5,588				
Total Other	5,588	0	0	0	
Total Expenditure	5,588	0	0	0	
Revenue over/(under) Expenditure	(5,586)	0	0	0	
Ending Balance	0	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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	88,633	30,983	15,000	4,377	-70.8%
REVENUE					
970-1-000-1135 Interest Income	35	14			
970-1-000-1325 Miscellaneous		28,068			
Total Revenue	35	28,082	0	0	
CAPITAL					
970-2-000-6850 Project Fund Expenses					
970-2-000-7020 Architect Fees					
970-2-000-7021 Engineering Fees					
970-2-000-7022 Testing Fees					
970-2-000-7023 Furnishings & Equipment	7,690		15,000	4,377	
970-2-000-7024 Construction Fees	49,995	54,688			
Total Expenditure	57,685	54,688	15,000	4,377	-70.8%
Revenue over/(under) Expenditure	(57,650)	(26,606)	(15,000)	(4,377)	
Ending Balance	30,983	4,377	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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015
Beginning Balance	84,900	5,915	0	0
REVENUE				
300-1-000-1515 Premium on Bonds	0			
300-1-000-1515 Bond Proceeds	0			
Total Revenue	0	0	0	0
EXPENDITURE				
300-2-000-6850 Debt Service - Principal				
300-2-000-6850 Debt Service - Interest				
300-2-000-6850 Cost of Issuance	78,985			
Total Expenditure	78,985	0	0	0
Revenue over/(under) Expenditure	(78,985)	0	0	0
TRANSFERS OUT				
300-2-000-6300 Transfers Out	0	5,915		
Total Transfers Out	0	5,915	0	0
Ending Balance	5,915	0	0	0

Debt Service Sources

FY15 Sources

	Public Safety Sales Tax	General Fund	HHS Fund
Jail Expansion 2002A & 2010	968,650		
County Office Bldg 2002B & 2011	285,814	140,000	145,814
Courthouse 2007A	370,525		
Courthouse 2007B	-		
Courthouse 2008	1,235,153		
Courthouse 2009	399,148		
Total FY13 Debt Service	3,259,290	2,973,476	140,000 145,814

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% Change in Budget
Beginning Balance		1,589	1,171	1,000	1,000	0.0%
REVENUE						
580-1-000-1135	Interest Income	92	165	0	50	
580-1-000-1325	Capitalized Revenue					
	Total Revenue	92	165	0	50	
DEBT						
580-2-000-6650	Other Expenses	510	588	600	650	
580-2-000-6865	Debt Service Interest	46,825	329,138	300,700	288,000	
580-2-000-6870	Debt Service Principal	405,000	650,000	635,000	680,000	
	Total Other	452,335	979,726	936,300	968,650	
	Total Expenditure	452,335	979,726	936,300	968,650	3.5%
	Revenue over/(under) Expenditure	(452,243)	(979,561)	(936,300)	(968,600)	
TRANSFERS IN						
580-1-000-1310	Transfer from Public Safety	451,825	979,738	936,300	968,650	
	Total Transfers In	451,825	979,738	936,300	968,650	
Ending Balance		1,171	1,347	1,000	1,050	5.0%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% Change in Budget
Beginning Balance		1,150	16,095	60,000	75,000	25.0%
REVENUE						
560-1-000-1135	Interest Income	49	134		50	
560-1-000-1325	Capitalized Revenue					
560-1-000-1541	Rental Income from KHA					
560-1-000-1542	Rental Income from CASA					
560-1-000-1543	Rental Income from Easter Seals					
560-1-000-1544	Rental Income from KCDEE					
560-1-000-1545	Rental Income from HHS	282,251	327,761	145,814	145,814	
	Total Revenue	282,300	327,895	145,814	145,864	0.0%
OTHER						
560-2-000-6865	Debt Service Interest	135,200	133,205	130,305	127,205	
560-2-000-6870	Debt Service Principal	140,000	145,000	155,000	155,000	
560-2-000-6650	Misc. Expense	510	1,038	600	650	
	Total Other	275,710	279,243	285,905	282,855	
	Total Expenditure	275,710	279,243	285,905	282,855	-1.1%
	Revenue over/(under) Expenditure	6,590	48,652	(140,091)	(136,991)	
TRANSFERS IN						
560-1-000-1300	Transfer from Gen Fund	8,355	0	140,091	140,000	
	Total Transfers In	8,355	0	140,091	140,000	
Ending Balance		16,095	64,746	60,000	78,009	30.0%

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 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015	% Change in Budget
Beginning Balance		7,192	1,122,888	3,000	1,630,000	54233.3%
REVENUE						
980-1-000-1135	Interest Income	677	693	250	250	
	Total Revenue	677	693	250	250	
DEBT						
980-2-000-6650	Disclosure & fiscal agent	2,698	2,038	1,800	2,000	
980-2-000-6865	Debt Service 2007A Interest	54,910	106,220	95,600	90,525	
980-2-000-6866	Debt Service 2007A Principal	0	180,000	280,000	280,000	
980-2-000-6867	Debt Service 2007B Interest	0	0			
980-2-000-6868	Debt Service 2007B Principal	0	0			
980-2-000-6869	Debt Service 2008 Interest	173,233	336,903	302,965	285,153	
980-2-000-6870	Debt Service 2008 Principal	0	510,000	950,000	950,000	
980-2-000-6871	Debt Service 2009 Interest	199,574	399,148	399,148	399,148	
980-2-000-6872	Debt Service 2009 Principal					
	Total Other	430,415	1,534,308	2,029,513	2,006,826	
	Total Expenditure	430,415	1,534,308	2,029,513	2,006,826	-1.1%
	Revenue over/(under) Expenditure	(429,737)	(1,533,616)	(2,029,263)	(2,006,576)	
TRANSFERS IN						
980-1-000-1300	Transfer from Gen Fund	0	200,000	200,000	0	
980-1-000-1310	Tr fr PS Sales Tax Fund	1,545,433	1,474,108	1,829,513	2,053,738	
	Total Transfers In	1,545,433	1,674,108	2,029,513	2,053,738	
Ending Balance		1,122,888	1,263,380	3,250	1,677,163	51505.0%

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.

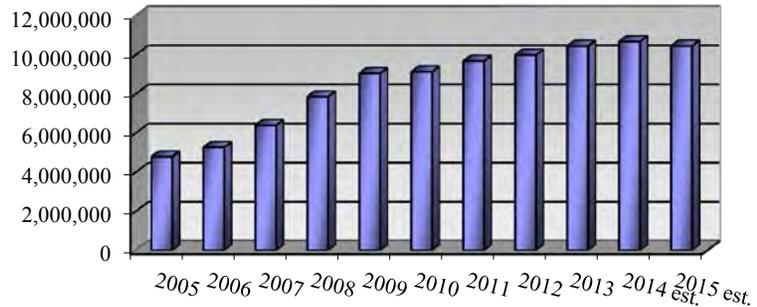
Revenue Assumptions

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.

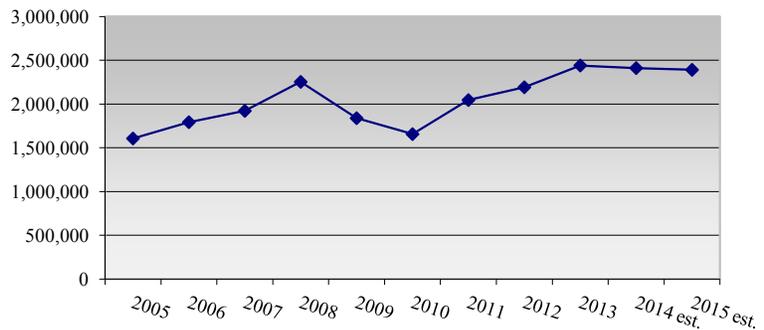
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2005	4,790,574	
2006	5,265,261	9.9%
2007	6,391,264	21.4%
2008	7,855,710	22.9%
2009	9,048,350	15.2%
2010	9,125,985	0.9%
2011	9,675,127	6.0%
2012	9,986,795	3.2%
2013	10,439,760	4.5%
2014 est.	10,673,909	2.2%
2015 est.	10,448,073	-2.1%



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>	<u>% Change</u>
2005	1,605,532	
2006	1,791,929	11.6%
2007	1,920,712	7.2%
2008	2,252,023	17.2%
2009	1,837,602	-18.4%
2010	1,655,427	-9.9%
2011	2,044,229	23.5%
2012	2,190,750	7.2%
2013	2,439,345	11.3%
2014 est.	2,410,000	-1.2%
2015 est.	2,390,000	-0.8%



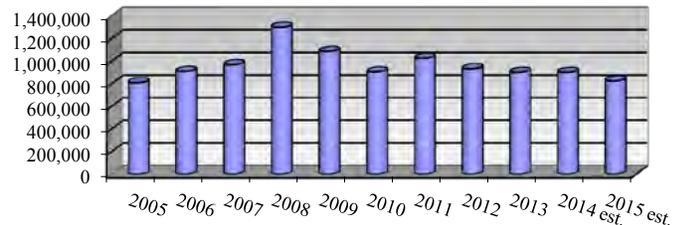
Revenue Assumptions

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.

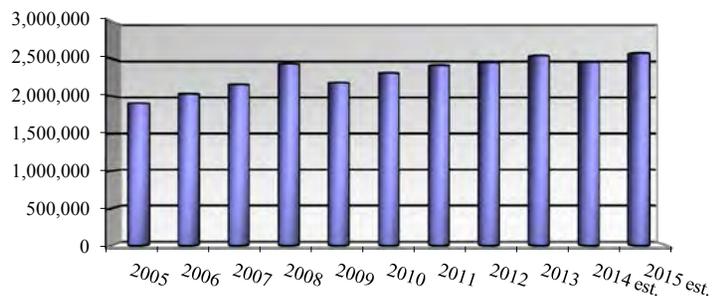
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2005	809,144	
2006	909,106	12.4%
2007	967,868	6.5%
2008	1,299,929	34.3%
2009	1,085,257	-16.5%
2010	904,300	-16.7%
2011	1,024,787	13.3%
2012	932,023	-9.1%
2013	900,722	-3.4%
2014 est.	900,000	-0.1%
2015 est.	825,000	-8.3%



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>	<u>% Change</u>
2005	1,905,409	
2006	2,032,155	6.7%
2007	2,154,989	6.0%
2008	2,432,220	12.9%
2009	2,179,677	-10.4%
2010	2,309,306	5.9%
2011	2,411,666	4.4%
2012	2,452,039	1.7%
2013	2,542,650	3.7%
2014 est.	2,460,000	-3.3%
2015 est.	2,575,000	4.7%



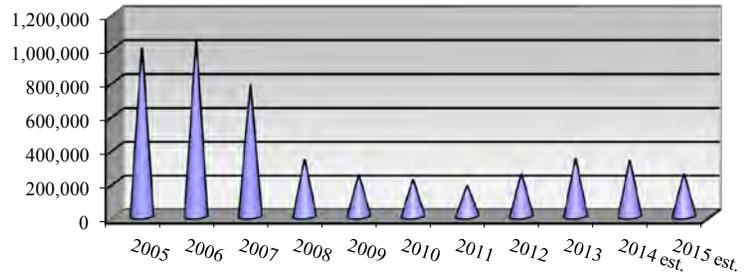
Revenue Assumptions

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.

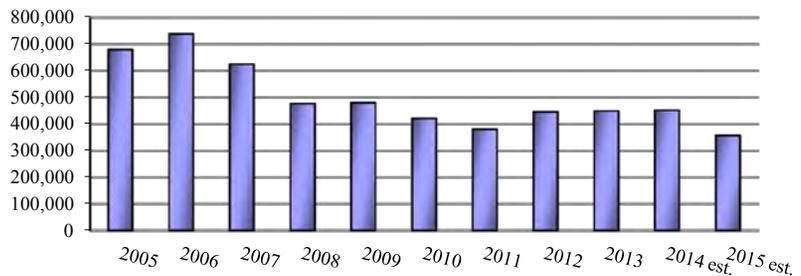
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2005	991,595	
2006	1,033,919	4.3%
2007	774,679	-25.1%
2008	334,600	-56.8%
2009	245,108	-26.7%
2010	214,979	-12.3%
2011	180,609	-16.0%
2012	252,086	39.6%
2013	339,402	34.6%
2014 est.	330,000	-2.8%
2015 est.	250,000	-24.2%



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>	<u>% Change</u>
2005	680,033	
2006	738,303	8.6%
2007	625,179	-15.3%
2008	477,189	-23.7%
2009	480,983	0.8%
2010	421,127	-12.4%
2011	381,281	-9.5%
2012	445,822	16.9%
2013	449,555	0.8%
2014 est.	452,000	0.5%
2015 est.	358,000	-20.8%



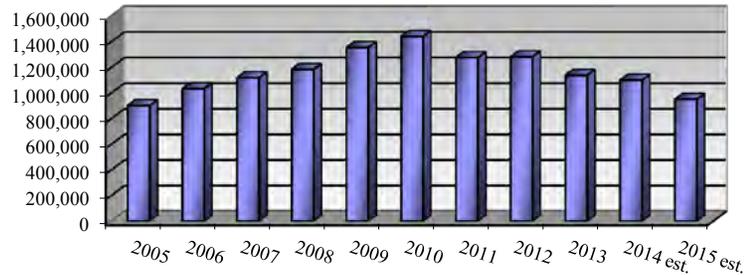
Revenue Assumptions

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.

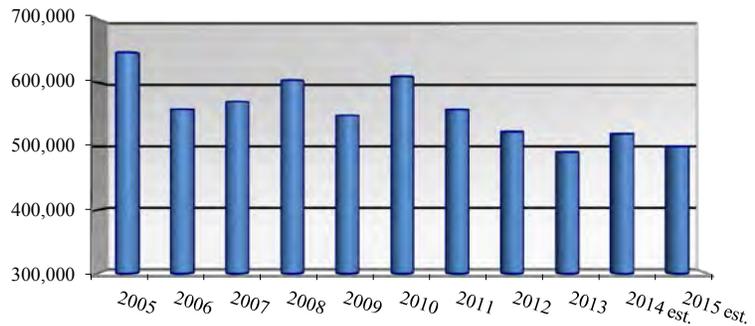
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2005	901,800	
2006	1,034,175	14.7%
2007	1,119,554	8.3%
2008	1,185,310	5.9%
2009	1,355,086	14.3%
2010	1,442,173	6.4%
2011	1,276,825	-11.5%
2012	1,283,161	0.5%
2013	1,138,590	-11.3%
2014 est.	1,100,000	-3.4%
2015 est.	950,000	-13.6%



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>	<u>% Change</u>
2005	647,643	
2006	558,161	-13.8%
2007	570,228	2.2%
2008	604,007	5.9%
2009	548,617	-9.2%
2010	609,542	11.1%
2011	557,688	-8.5%
2012	523,026	-6.2%
2013	490,839	-6.2%
2014 est.	520,000	5.9%
2015 est.	500,000	-3.8%



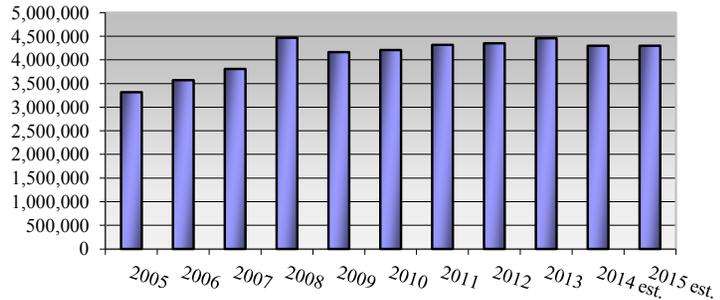
Revenue Assumptions

PUBLIC SAFETY SALES TAX

1. Public Safety Sales Tax

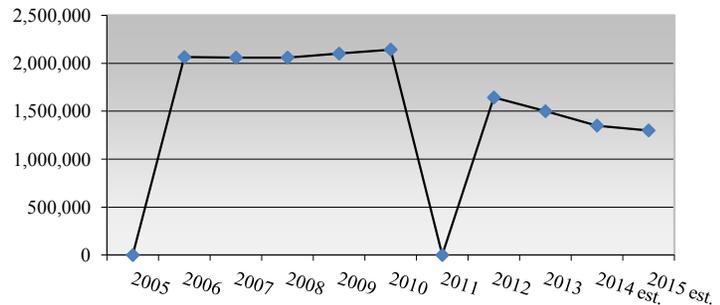
Kendall County instituted a 1/2 percent Public Safety Sales Tax after referendum approval in order to cover increasing costs of public safety and related services.

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2005	3,316,793	
2006	3,571,306	7.7%
2007	3,809,254	6.7%
2008	4,468,596	17.3%
2009	4,164,421	-6.8%
2010	4,209,113	1.1%
2011	4,318,302	2.6%
2012	4,352,258	0.8%
2013	4,457,993	2.4%
2014 est.	4,300,000	-3.5%
2015 est.	4,300,000	0.0%



2. Transfer from Public Safety Sales Tax to General Fund

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2005		
2006	2,064,403	
2007	2,059,228	-0.3%
2008	2,060,000	0.0%
2009	2,101,200	2.0%
2010	2,143,225	2.0%
2011	0	-100.0%
2012	1,643,171	
2013	1,500,000	-8.7%
2014 est.	1,350,000	-10.0%
2015 est.	1,300,000	-3.7%

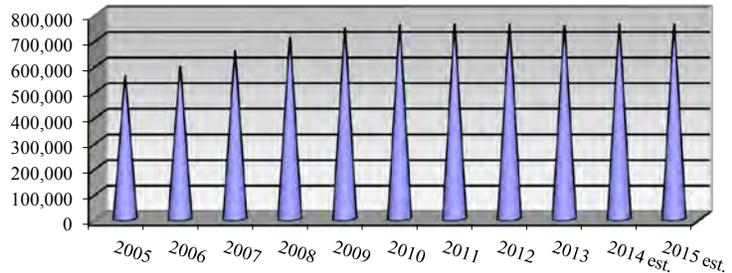


Revenue Assumptions

HEALTH & HUMAN SERVICES FUND

1. Ad Valorem (Property) Tax

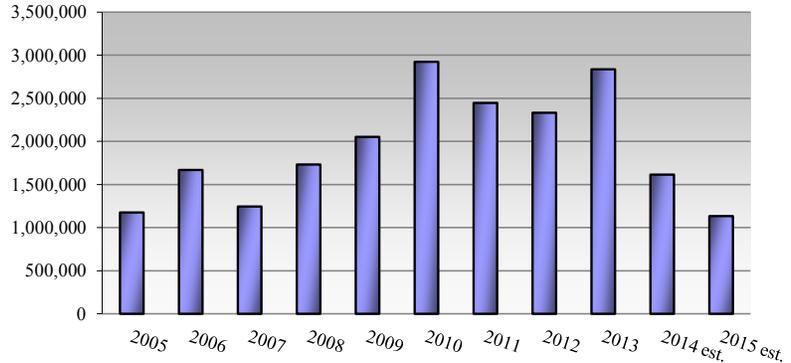
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2005	554,716	
2006	591,603	6.6%
2007	654,472	10.6%
2008	704,226	7.6%
2009	743,426	5.6%
2010	753,680	1.4%
2011	755,623	0.3%
2012	757,172	0.2%
2013	751,315	-0.8%
2014 est.	757,000	0.8%
2015 est.	757,000	0.0%



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>	<u>% Change</u>
2005	1,175,684	
2006	1,668,906	42.0%
2007	1,244,866	-25.4%
2008	1,732,155	39.1%
2009	2,052,812	18.5%
2010	2,923,780	42.4%
2011	2,446,734	-16.3%
2012	2,332,644	-4.7%
2013	2,836,619	21.6%
2014 est.	1,614,838	-43.1%
2015 est.	1,133,633	-29.8%

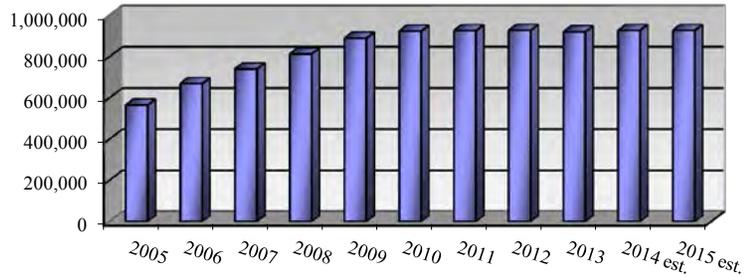


Revenue Assumptions

COMMUNITY 708 MENTAL HEALTH BOARD FUND

Ad Valorem (Property) Tax

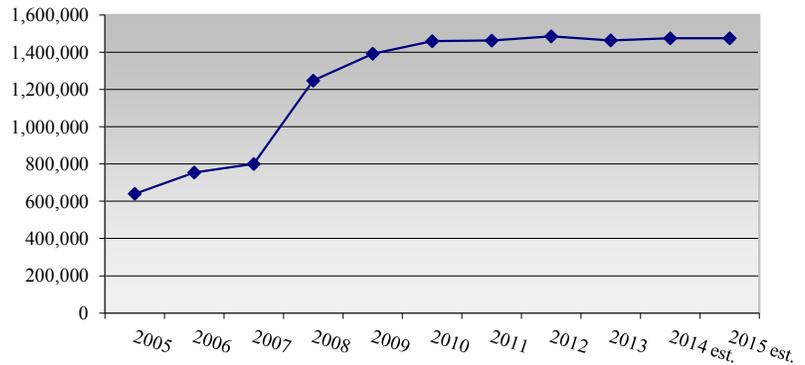
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2005	565,619	
2006	669,793	18.4%
2007	741,388	10.7%
2008	813,497	9.7%
2009	890,163	9.4%
2010	924,585	3.9%
2011	926,627	0.2%
2012	928,174	0.2%
2013	920,923	-0.8%
2014 est.	927,889	0.8%
2015 est.	927,889	0.0%



COUNTY HIGHWAY FUND

Ad Valorem (Property) Tax

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2005	640,193	
2006	754,309	17.8%
2007	800,190	6.1%
2008	1,247,554	55.9%
2009	1,392,300	11.6%
2010	1,459,437	4.8%
2011	1,462,793	0.2%
2012	1,485,423	1.5%
2013	1,463,931	-1.4%
2014 est.	1,475,000	0.8%
2015 est.	1,475,000	0.0%



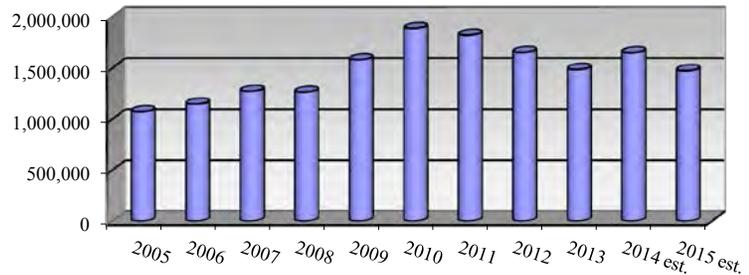
Revenue Assumptions

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.

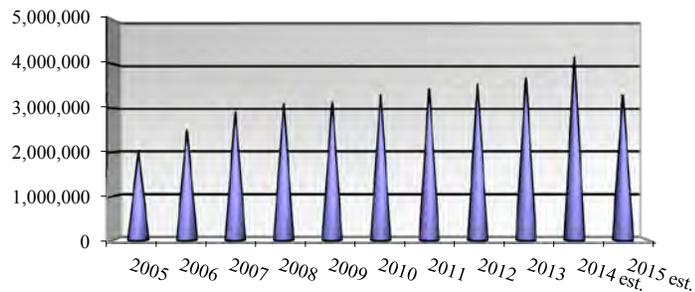
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2005	1,072,061	
2006	1,147,446	7.0%
2007	1,271,742	10.8%
2008	1,263,287	-0.7%
2009	1,580,442	25.1%
2010	1,888,055	19.5%
2011	1,821,729	-3.5%
2012	1,652,874	-9.3%
2013	1,487,126	-10.0%
2014 est.	1,650,000	11.0%
2015 est.	1,475,000	-10.6%



IMRF & SOCIAL SECURITY FUND

Ad Valorem (Property) Tax

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2005	1,996,981	
2006	2,480,496	24.2%
2007	2,899,100	16.9%
2008	3,090,064	6.6%
2009	3,133,508	1.4%
2010	3,305,283	5.5%
2011	3,440,198	4.1%
2012	3,546,990	3.1%
2013	3,682,116	3.8%
2014 est.	4,160,000	13.0%
2015 est.	3,300,000	-20.7%

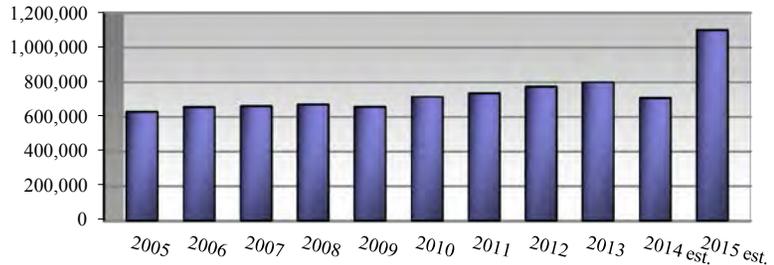


Revenue Assumptions

LIABILITY INSURANCE FUND

Ad Valorem (Property) Tax

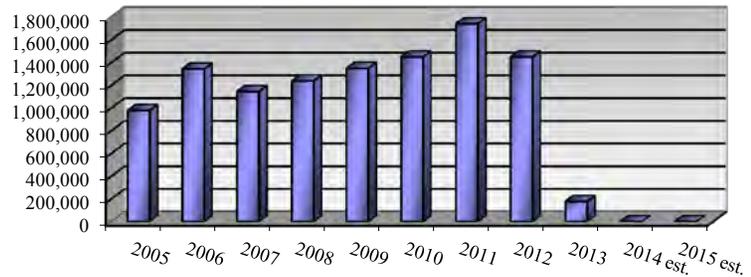
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2005	629,288	
2006	657,103	4.4%
2007	662,137	0.8%
2008	670,837	1.3%
2009	658,655	-1.8%
2010	716,152	8.7%
2011	736,623	2.9%
2012	774,892	5.2%
2013	800,076	3.3%
2014 est.	708,360	-11.5%
2015 est.	1,100,000	55.3%



PUBLIC BUILDING COMMISSION LEASE FUND

Ad Valorem (Property) Tax

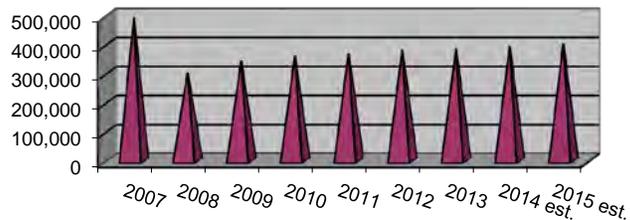
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2005	978,492	
2006	1,343,792	37.3%
2007	1,145,323	-14.8%
2008	1,238,451	8.1%
2009	1,349,914	9.0%
2010	1,449,060	7.3%
2011	1,741,156	20.2%
2012	1,448,532	-16.8%
2013	178,884	-87.7%
2014 est.	0	-100.0%
2015 est.	0	



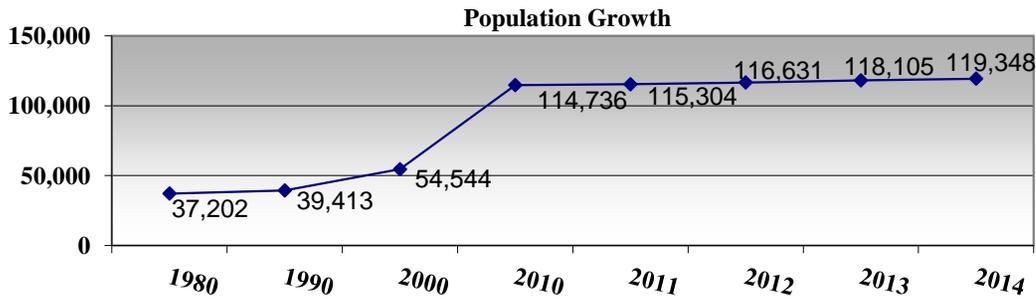
VETERANS ASSISTANCE COMMISSION

Veterans Assistance Commission

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2007	493,410	
2008	303,541	-38.5%
2009	345,639	13.9%
2010	362,601	4.9%
2011	370,529	2.2%
2012	383,081	3.4%
2013	386,915	1.0%
2014 est.	395,723	2.3%
2015 est.	403,789	2.0%



Demographics



Source: U.S. Census Bureau – American Fact Finder – www.factfinder2.census.gov
 2013 American Community Survey
 2012 American Community Survey
 2011 American Community Survey
 1980, 1990, 2010 Census

Population

	Current	%	2013	2012
Total Population	119,348	100%	118,105	116,631
Under 5 years	9,862	8.30%	9,055	10,432
5 to 9 years	10,907	9.10%	9,947	10,625
10 to 14 years	10,014	8.40%	10,507	9,413
15 to 19 years	8,042	6.70%	9,045	8,452
20 to 24 years	6,785	5.70%	5,312	5,085
25 to 34 years	18,546	15.50%	16,953	16,426
35 to 44 years	21,163	17.70%	20,584	21,927
45 to 54 years	14,539	12.20%	16,366	15,538
55 to 59 years	5,867	4.90%	5,044	4,680
60 to 64 years	4,291	3.60%	5,811	5,888
65 to 74 years	5,770	4.80%	5,973	5,037
75 to 84 years	2,307	1.90%	2,573	2,638
85 years and over	1,255	1.10%	935	490
Male Population	58,597	50.40%	59,521	57,049
Female Population	60,751	49.60%	58,584	59,582
Median Age	32.7	-	34.2	33.6



Source: U.S. Census Bureau – American Fact Finder – www.factfinder2.census.gov
 2013 American Community Survey
 2012 American Community Survey
 2011 American Community Survey

Demographics

Educational Attainment

	Current	2013	2012
Population 25 years and Over	73,738	74,239	72,624
Bachelor's Degree or Higher	33.00%	32.00%	36.90%
High School Grad or Higher	91.00%	94.20%	91.50%
Less than 9th grade	4.70%	1.70%	3.40%
9th to 12th grade, no diploma	4.30%	4.20%	5.10%
High school grad (or GED)	24.90%	24.80%	22.80%
Some college, no degree	24.30%	30.20%	23.60%
Associate's degree	8.70%	7.20%	8.20%
Bachelor's degree	22.20%	19.90%	23.90%
Grad or professional degree	10.70%	12.10%	13.00%



Source: U.S. Census Bureau – American Fact Finder – www.factfinder2.census.gov

2013 American Community Survey

2012 American Community Survey

2011 American Community Survey

Housing

	Current	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	N/A	3.00%	0.80%
Rental Vacancy Rate	N/A	11.90%	2.90%
Median Owner Occupied Housing Value	\$196,800	\$206,800	\$223,100
Median Monthly Owner Costs			
Owners with a Mortgage	\$2,018	\$1,947	\$1,996
Owners without a Mortgage	\$696	\$628	\$663
Average Household Size	2.98	3.14	2.97
Average Family Size	3.4	3.66	3.39
Median Household Income	\$77,361	\$80,655	



Source: U.S. Census Bureau – American Fact Finder – www.factfinder2.census.gov

2012 American Community Survey

2011 American Community Survey

2010 American Community Survey

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

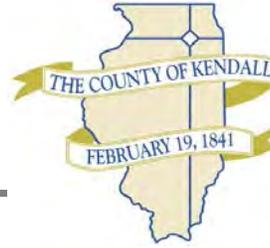
Health & Human Services



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

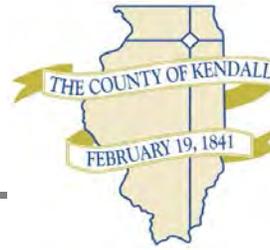
County Office Building



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

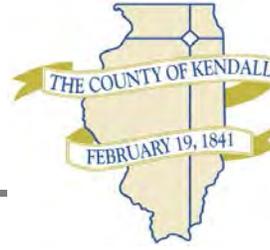


Government Center Campus

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

1	General Fund	010	General Corporate Fund (Fund 01)
2	Special Revenue Fund	020	Economic Development Commission Fund (Fund 02)
3	Special Revenue Fund	030	Restricted Economic Development Commission Fund (Fund 03)
4	Capital Funds	040	Capital Improvement Fund (Fund 04)
5	Levy Fund	050	Community 708 Mental Health Board Fund (Fund 05)
6	Levy Fund	060	Social Services for Senior Citizens Fund (Fund 06)
7	Levy Fund	070	Tuberculosis Fund (Fund 07)
8	Levy Fund	080	Extension Education Services Fund (Fund 08)
9	Levy Fund	090	IMRF & Social Security Fund (Fund 09)
10	Levy Fund	100	Liability Insurance Fund (Fund 10)
11	Levy Fund	110	Public Building Commission Lease Fund (Fund 11)
12	Levy Fund	120	County Highway Fund (Fund 12)
13	Levy Fund	130	County Bridge Fund (Fund 13)
14	Levy Fund	140	Federal Aid Matching Fund (Fund 14)
15	Special Revenue Fund	150	County Motor Fuel Tax Fund (Fund 15)
16	Special Revenue Fund	170	Township Bridge Fund (Fund 17)
17	Special Revenue Fund	180	County Highway Restricted Fund (Fund 18)
18	Special Revenue Fund	190	Transportation Sales Tax Fund (19)
19	Special Revenue Fund	191	Kendall County Transportation Alternative Program, KC-TAP (Fund 191)
20	Special Revenue Fund	200	Public Safety Sales Tax Fund (Fund 20)
21	Levy Fund	210	Health & Human Services Fund (Fund 21)
22	Special Revenue Fund	211	Woman, Infants and Children (WIC) (Fund 211)
23	Special Revenue Fund	220	Highway Salt Storage Building Maintenance Fund (Fund 22)
24	Special Revenue Fund	230	Liability Insurance Program (Fund 23)
25	Capital Funds	240	Special Construction Fund Public Safety Center - PSC (Fund 24)
26	Special Revenue Fund	250	Community Services Block Grant Revolving Loan Fund (Fund 25)
27	Capital Funds	260	Building Fund (Fund 26)
28	Capital Funds	300	County Building Bond Proceeds Fund (Fund 30)
29	Special Revenue Fund	330	KenCom (Fund 33)
30	Capital Funds	340	Animal Control Building Fund (Fund 34)
31	Special Revenue Fund	341	Animal Medical Care Fund (Fund 341)
32	Special Revenue Fund	350	Animal Control Fund (Fund 35)
33	Special Revenue Fund	360	Sheriff E-Ticket Fund (Fund 36)
34	Special Revenue Fund	370	GIS Fund - Recorder (Fund 37)
35	Special Revenue Fund	371	County Clerk Death Certificate Surcharge Fund (Fund 371)
36	Special Revenue Fund	380	Recorder's Document Storage Fund (Fund 38)
37	Special Revenue Fund	390	Sheriff Prevention of Alcohol/Criminal Violence Fund (Fund 39)
38	Special Revenue Fund	400	Drug Abuse Revenue Fund (Fund 40)
39	Special Revenue Fund	402	Sheriff Range Fees Fund (Fund 402)
40	Special Revenue Fund	403	Jail Commissary (Fund 403)
41	Special Revenue Fund	420	Court Security Fund (Fund 42)
42	Special Revenue Fund	430	Law Library Fund (Fund 43)
43	Special Revenue Fund	440	Circuit Clerk Document Storage Fund (Fund 44)
44	Special Revenue Fund	441	Circuit Clerk Transportation Safety Highway Hire-Back Fund (Fund 441)
45	Special Revenue Fund	442	State's Attorney Records Automation (Fund 442)
46	Special Revenue Fund	443	State's Attorney Juvenile Justice Council Fund (Fund 443)
47	Special Revenue Fund	444	State's Attorney Money Laundering Asset Forfeiture Fund (Fund 444)
48	Special Revenue Fund	450	Court Automation Fund (Fund 45)
49	Special Revenue Fund	460	Child Support Collection Fund (Fund 46)
50	Special Revenue Fund	470	Coroner's Death Certificate Grant (Fund 47)
51	Special Revenue Fund	480	Probation Services Fund (Fund 48)
52	Special Revenue Fund	500	State's Attorney Drug Enforcement Fund (Fund 50)
53	Special Revenue Fund	510	GIS Fund - Mapping (Fund 51)
54	Special Revenue Fund	530	Tax Sale Automation Fund (Fund 53)
55	Special Revenue Fund	540	Indemnity Fund (Fund 54)
56	Special Revenue Fund	550	Kendall Area Transit Fund (Fund 55)
57	Debt Service Funds	560	County Building Debt Service Fund (Fund 56)
58	Capital Funds	570	Jail Addition Bond Proceeds Fund (Fund 57)

Kendall County

Fund Structure

59 Debt Service Funds	580 Jail Addition Debt Service Fund (Fund 58)
60 Special Revenue Fund	600 County Reserves (Fund 60)
61 Capital Funds	750 Public Safety Capital Improvement Fund (Fund 75)
62 Reserve Fund	760 General Fund Special Reserve Fund (Fund 76)
63 Special Revenue Fund	770 Child Advocacy (Fund 77)
64 Special Revenue Fund	800 COPs Technology (Fund 80)
65 Special Revenue Fund	810 State Rental Housing Support Program Fund (Fund 81)
66 Special Revenue Fund	820 Sale in Error Interest Fund (Fund 82)
67 Special Revenue Fund	830 Circuit Clerk Electronic Citation Fund (Fund 83)
68 Special Revenue Fund	840 Sheriff Failure To Appear- FTA Fund (Fund 84)
69 Capital Funds	850 Courthouse Restoration Fund (Fund 85)
70 Special Revenue Fund	860 State Pet Population Fund (Fund 86)
71 Special Revenue Fund	870 County Animal Population Control Fund (Fund 87)
72 Special Revenue Fund	880 Fox Valley Ecosystem Agency (Fund 88)
73 Levy Fund	890 Veterans Assistance Commission (Fund 89)
74 Special Revenue Fund	900 Circuit Clerk Operation Fund (Fund 90)
75 Special Revenue Fund	910 Sheriff's Vehicle Fund - Statutory (Fund 91)
76 Special Revenue Fund	920 Help America Vote Act - HAVA (Fund 92)
77 Special Revenue Fund	940 Coroner Fees (Fund 94)
78 Capital Funds	970 Courthouse Expansion Construction Fund - Bond Proceeds (Fund 97)
79 Debt Service Funds	980 Courthouse Expansion Debt Service Fund (Fund 98)

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 Women, Infants and Children (WIC) Restricted Fund (Fund 211)

This fund is established via donation from an estate and is intended to be used to enhance the WIC related program.

61 Kendall Area Transit Fund (Fund 55)

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

62 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.

63 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.

64 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.)

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.

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 a debt issuance plan and schedule was developed. The County will follow a policy of full disclosure on every financial report and bond prospectus. The County will take advantage of every opportunity to refinance current debt in order to save tax dollars needed to support debt payments.

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

FINANCIAL GOALS & OBJECTIVES

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

Financial Policies

FINANCIAL GOALS & OBJECTIVES (Cont.)

Long Term Goals - The County of Kendall has experienced 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. The DeKalb Voluntary Action Center has been secured to operate the Kendall Area Transit (KAT) System which provides public and paratransit options for residents. Discussion may be held with Metra for a possible rail expansion. Groundwater studies are also important to the health and well-being of the thousands of new residents moving into County boundaries.

Short Term Goals - Until the authority to fund services through alternative revenue streams comes to fruition, the County has instilled a number of short term goals to guide operations through such a growth explosion. FY15 will be the final debt payment for the Public Building Commission. The County has created a short-term debt plan. A Capital Improvement Plan (CIP) has been completed by the firm, Kluber, Skahan & Associates, Inc. The CIP plans for capital, space needs and staffing needs for each County department. The County conducted 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 (New Policy 11/14)

The County has established an adequate fund balance to pay for expenses caused by unforeseen emergencies or for shortfalls caused by revenue declines. For the general operating fund, the Kendall County Board has established that the appropriate level of unrestricted Fund Balance Reserve for the General Fund (Fund Number 10) shall be sufficient to cover between six (6) months and seven (7) months of a fiscal year's annual appropriated expenditures including expenses for operations and transfers-out of the General Fund to debt service funds, capital funds, and reserve funds.

Financial Policies

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.

PROPERTY TAX

The County levies property taxes for:

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

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

RISK MANAGEMENT

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

VEHICLE REPLACEMENTS

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

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

<u>Subject</u>	Kendall County Annual Budget Process & Timeline
<u>Purpose</u>	Standardize the budget process and timeline
<u>Statement of Policy</u>	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.
<u>Procedure Goal</u>	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 Fund Balance Report
 - Update authorized positions

June

Budget

Budget & Finance Committee

- **Establish FY Budget Criteria** June 1
 - 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

July

Budget

Administrative Services

- **FY Budget Process and Budget Calendar** Jul 1
 - Budget files are available Jul 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
 - Schedule Dept./Office budget hearing with B & F Committee

Department/Office

- **Enter Budget** Jul 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

Kendall County Process & Timeline

Annual Budget, Revenue Projections, Levy Extension

Revenue

Administrative Services

- **Refine Revenue Projections & Year End Fund Balances** Jul 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

August

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

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

November

Budget

County Board

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

December

Levy

County Board

- **Levy Public Hearings & Approval** Special Board Meeting in Dec
 - County Board holds Levy Hearings and approved Levies