

**Annual Operating Budget
For the Fiscal Year
2015-2016**



County of Kendall, Illinois

County of Kendall Annual Operating Budget

Fiscal Year
2015-2016

December 1, 2015 - November 30, 2016

ADOPTED November 24, 2015

COUNTY BOARD

John Shaw, Chairman

John P. Purcell, Finance Committee Chairman

Robert Davidson, Finance Committee

Elizabeth E. Flowers, Finance Committee

Scott Gryder, Finance Committee

Matthew Prochaska, Finance Committee

Lynn Cullick

Judy Gilmour

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

Jill Ferko, Treasurer

Deborah Gillette, County Clerk & Recorder

Robyn Ingemunson, Clerk of the Circuit Court

Timothy McCann, Presiding Judge

Christopher Mehochko, Superintendent, Regional Office of Education

Kenneth Toftoy, Coroner

Eric Weis, State's Attorney

APPOINTED OFFICIALS

B. Steve Barrett, Veteran's Assistance Commission

Victoria Chuffo, Public Defender

Joseph Gillespie, Emergency Management Agency

Francis Klaas, Highway

Scott Koepfel, Technology Services

Andrew Nicoletti, Assessments

Laura Pawson, Animal Control

James Smiley, Facilities Management

Amaal Tokars, Health & Human Services

Tina Varney, Probation/Court Services

Jeffrey Wilkins, County Administrator

KENDALL COUNTY FY16 BUDGET

TABLE OF CONTENTS

INTRODUCTION

1	Letter of Transmittal
2-7	Budget Overview Narrative
8	Budget Summary
9	Property Tax
10	Property Tax Rate
11	General Fund Revenue
12	General Fund Expenditure
13	Other Funds Revenue
14	Other Funds Expenditure
15-16	Personnel Summary
17	Capital Improvement Plan - County Buildings
18-20	Highway Department Five Year Transportation Plan
21	Highway Department Roadway Improvement Map

BUDGET SUMMARIES

22	General Fund Budget Summary
23-24	General Fund Revenue Summary
25-26	General Fund Expenditure Summary
27-35	Other Funds Revenue and Expenditure Summary

GENERAL CORPORATE FUND

36-37	County Board
	<i>County Clerk and Recorder Office</i>
38-39	County Clerk and Recorder
40-41	Election Costs
	<i>Circuit Court Judge Office</i>
42-43	Circuit Court Judge
44-45	Jury Commission
46-47	Public Defender
48-49	Combined Court Services (Probation)
50-51	Circuit Court Clerk Office
52-53	State's Attorney Office
	<i>Sheriff Office</i>
54-55	Sheriff
56-57	Corrections
58-59	Merit Commission
60-61	Emergency Management Agency
62-63	Coroner Office
64-65	Treasurer Office
66-67	Auditing and Accounting / Property Tax Services
	<i>Administration Departments</i>
68-69	Administrative Services
70-71	Facilities Management
72-73	Planning, Building and Zoning
74-75	Technology
76-77	Chief County Assessment Office
78-79	Board of Review
80-81	Farmland Review Board
82-83	Employee Health Insurance / General Insurance and Bonding

**KENDALL COUNTY FY16 BUDGET
TABLE OF CONTENTS**

GENERAL CORPORATE FUND (cont.)

84	Unemployment Compensation
85	Postage - County Building
86-87	Soil and Water Conservation
88-89	Regional Office of Education
90-91	Capital Expenditures
92	Contingency
93	Transfers Out
94	KenCom IGA
95	CASA (Court Appointed Special Advocate)

OTHER FUNDS

96	Public Safety Sales Tax Fund
	<i>Geographic Information Systems</i>
97-98	GIS Mapping Fund
99	GIS Recording Fund
	<i>SPECIAL LEVIES</i>
100-103	Health and Human Services Fund
104	Community 708 Mental Health Fund
105	Social Services for Senior Citizens Fund
106	Extension Education Service Fund
107-109	County Highway Fund
110	County Bridge Fund
111	Federal Aid Matching Fund
112	IMRF & Social Security Fund
113	Liability Insurance Fund
114	Tuberculosis Fund
115-116	Veteran's Assistance Commission Fund
117	Public Building Commission Lease Fund
	<i>SPECIAL DEPARTMENT FUNDS</i>
	<i>Economic Development</i>
118	Economic Development Fund
119	Restricted Economic Development Revolving Loan Fund
	<i>Highway Department</i>
120	Transportation Sales Tax Fund
121	County Motor Fuel Tax Fund
122	Township Bridge Fund
123	County Highway Restricted Fund
124	Salt Storage Maintenance Fund
125	Transportation Alternatives Program (TAP) Fund
	<i>Animal Control Department</i>
126-127	Animal Control Fund
128	Animal Population Control Fund
129	Animal Control Medical Care
130	State Pet Population Fund
	<i>County Clerk & Recorder Office</i>
131	Recorder's Document Storage Fund
132	Rental Housing Support Program Fund
133	Help America Vote Act (HAVA) Fund
134	County Clerk Death Certificate Surcharge Fund

**KENDALL COUNTY FY16 BUDGET
TABLE OF CONTENTS**

OTHER FUNDS (cont.)

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

RESERVES, CAPITAL & DEBT SERVICE FUNDS

	<i>RESERVE FUNDS</i>
166	County Special Reserve Fund
	<i>CAPITAL FUNDS</i>
167	Capital Improvement Fund
168	Public Safety Capital Improvement Fund
169	Courthouse Restoration Fund
170	Building Fund
171	Animal Control Building Fund

**KENDALL COUNTY FY16 BUDGET
TABLE OF CONTENTS**

RESERVES, CAPITAL & DEBT SERVICE FUNDS (cont.)

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

APPENDIX

185-186	Funds - by Fund Number
187-195	Fund Structure
196-204	Revenue Assumptions
205-206	Demographics
207-211	Kendall County Buildings
212-213	Debt Service Management
214-216	Financial Policies
217-221	Budget Process
222-228	Glossary of Terms



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

November 24, 2015

LETTER OF BUDGET TRANSMITTAL – FY 2016
KENDALL COUNTY, ILLINOIS

Honorable Chair and County Board Members:

I am pleased to present the Fiscal Year 2016 Budget. This document includes projections for the fiscal year beginning December 1, 2015 and ending November 30, 2016. 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 2016 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,

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

Jeff Wilkins
County Administrator

KENDALL COUNTY FY16 BUDGET SUMMARY

Kendall County's FY16 Budgeted Revenues and Expenditures total \$76,144,426. These revenues and expenditures and accounted for in 76 funds, including the General (Corporate) Fund. FY16 Budgeted Expenditures are 7.7% more than the County's FY15 Budget Expenditures of \$70,686,203.

TOTAL REVENUES

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

Total Revenues

	FY16	FY15	Difference	% Change
Taxes	\$ 36,174,078	\$ 36,282,422	\$ (108,344)	-0.3%
Licenses, Permits & Fees from Services	14,171,505	11,131,902	3,039,603	27.3%
Interest Income	42,501	45,769	(3,268)	-7.1%
Intergovernmental	5,523,471	7,721,554	(2,198,083)	-28.5%
Transfers In	8,651,797	7,062,630	1,589,167	22.5%
Cash On Hand	11,581,074	8,441,925	3,139,149	37.2%
	<u>\$ 76,144,426</u>	<u>\$ 70,686,203</u>	<u>\$ 5,458,223</u>	<u>7.7%</u>

TOTAL EXPENDITURES

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

Total Expenditure

	FY16	FY15	Difference	% Change
Personnel	\$ 32,882,962	\$ 32,265,006	\$ 617,956	1.9%
Contractual	9,807,588	9,279,420	528,168	5.7%
Commodities	1,994,757	1,876,366	118,391	6.3%
Capital	16,964,158	13,343,647	3,620,511	27.1%
Other	2,525,703	3,247,995	(722,292)	-22.2%
Debt Service	7,572,595	6,600,719	971,876	14.7%
Transfers Out for Operations	3,676,223	3,436,478	239,745	7.0%
Transfers Out for Reserves	525,000	400,000	125,000	31.3%
Increase Fund Balance	195,440	236,572	(41,132)	-17.4%
	<u>\$ 76,144,426</u>	<u>\$ 70,686,203</u>	<u>\$ 5,458,223</u>	<u>7.7%</u>

GENERAL FUND

The General Fund is Kendall County’s major operating and administrative fund for 22 Departments. The County’s FY16 General Fund Expenditures total \$28,159,725. General Fund Revenues total \$26,699,909. The County is estimated to utilize \$1,459,816 reserve revenues to balance the FY16 budgetary expenditures.

GENERAL FUND REVENUES

Kendall County’s FY15 General Fund Revenues and Transfers In total \$26,699,909. This represents a 4.7% increase over the County’s FY15 Revenues and Transfers In of \$25,512,356. An estimated \$1,459,816 reserve revenue will be used to balance the FY16 budget.

The General Fund anticipates receiving \$10,627,390 of the Capped Property Tax Levy. Taxes are estimated to increase \$490,689. Licenses, Permits and Fees from Services are estimated to increase \$288,434. Interest Income remains unchanged. Intergovernmental Revenue is estimated to increase \$36,002. Transfers In are estimated to increase \$372,429.

General Fund Revenue

	FY16	FY15	Difference	% Change
Taxes	\$ 18,003,762	\$ 17,513,073	\$ 490,689	2.8%
Licenses, Permits & Fees from Services	5,735,000	5,446,566	288,434	5.3%
Interest Income	30,000	30,000	-	0.0%
Intergovernmental	708,307	672,305	36,002	5.4%
Transfers In	2,222,840	1,850,411	372,429	20.1%
Subtotal	26,699,909	25,512,356	1,187,553	4.7%
Cash On Hand	1,459,816	1,461,046	(1,230)	
Total Revenue	\$ 28,159,725	\$ 26,973,402	\$ 1,186,323	4.4%

GENERAL FUND EXPENDITURES

Kendall County’s FY16 General Fund Expenditures total \$28,159,725. This represents a 4.4% increase over the County’s FY15 General Fund Expenditures of \$26,973,403.

The General Fund will pay 63% of the County’s total Personnel costs. General Fund Personnel costs are estimated to increase 3.4%. Contractual Services costs are estimated to increase 14.2%. Commodities are estimated to decrease 28.6%. Capital spending is estimated to decrease 38%. Debt Service spending will increase 142.9% due to \$200,000 debt service for the Courthouse Expansion being paid the General Fund.

General Fund Expenditure

	FY16	FY15	Difference	% Change
Personnel	\$ 20,782,587	\$ 20,108,663	\$ 673,924	3.4%
Contractual	5,017,152	4,391,808	625,344	14.2%
Commodities	958,780	1,342,570	(383,790)	-28.6%
Capital	352,922	569,575	(216,653)	-38.0%
Other	508,784	369,312	139,472	37.8%
Debt Service	340,000	140,000	200,000	142.9%
Transfers Out for Operations	199,500	51,474	148,026	287.6%
Transfers Out for Reserves	-	-	-	
	<u>\$ 28,159,725</u>	<u>\$ 26,973,402</u>	<u>\$ 1,186,323</u>	<u>4.4%</u>

OTHER FUNDS

Kendall County utilizes 75 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' FY16 Expenditures total \$47,984,701. Revenues total \$37,863,443.

OTHER FUNDS REVENUES

Kendall County's FY16 Other Funds Revenues and Transfers In total \$37,863,443. Revenues and Transfers In are expected to increase 3.1% over the prior year. \$10,121,258 Cash on Hand will be used to fund the deficit. FY16 Cash on Hand needed is 45% more than was budgeted in FY15 due to increased Capital spending. Taxes, Interest Income and Intergovernmental revenues are estimated to decrease. Licenses, Permits and Fees from Services and Transfers In are estimated to increase.

Other Funds Revenue

	FY16	FY15	Difference	% Change
Taxes	\$ 18,170,316	\$ 18,769,349	\$ (599,033)	-3.2%
Licenses, Permits & Fees from Services	8,436,505	5,685,336	2,751,169	48.4%
Interest Income	12,501	15,769	(3,268)	-20.7%
Intergovernmental	4,815,164	7,049,249	(2,234,085)	-31.7%
Transfers In	6,428,957	5,212,219	1,216,738	23.3%
Subtotal	37,863,443	36,731,922	1,131,521	3.1%
Cash On Hand	10,121,258	6,980,879	3,140,379	45.0%
Total Revenue	<u>\$ 47,984,701</u>	<u>\$ 43,712,801</u>	<u>\$ 4,271,900</u>	<u>9.8%</u>

OTHER FUNDS EXPENDITURES

Kendall County’s FY16 Other Funds Expenditures total \$47,984,701. This represents a 9.8% increase over FY15 Other Funds Expenditures of \$43,712,801.

Other Funds Personnel, Contractual, Other and Transfers Out for Reserves are estimated to decrease. Commodities, Capital, Debt Service and Transfers Out for Operations are estimated to increase. Contractual, Commodities and Transfers Out will decrease. Debt Service will increase per contract payment.

Other Funds Expenditure

	FY16	FY15	Difference	% Change
Personnel	\$ 12,100,375	\$ 12,156,343	\$ (55,968)	-0.5%
Contractual	4,790,436	4,887,612	(97,176)	-2.0%
Commodities	1,035,977	533,796	502,181	94.1%
Capital	16,611,236	12,774,072	3,837,164	30.0%
Other	2,016,919	2,878,683	(861,764)	-29.9%
Debt Service	7,232,595	6,460,719	771,876	11.9%
Transfers Out for Operations	3,626,723	3,385,004	241,719	7.1%
Transfers Out for Reserves	375,000	400,000	(25,000)	-6.3%
Increase Fund Balance	195,440	236,572	(41,132)	-17.4%
	<u>\$ 47,984,701</u>	<u>\$ 43,712,801</u>	<u>\$ 4,271,900</u>	<u>9.8%</u>

PROPERTY TAX LEVY

Property taxes are levied on all parcels in Kendall County.

Revenue received from the Property Tax Levy makes up 57.6% of all Tax Revenue.

FY16	
Property Tax	\$ 20,837,706
All Taxes	36,174,078

$$\frac{\$20,837,706}{\$36,174,078} = 57.6\%$$

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 all real property, the anticipated value of new construction, the consumer price index (CPI) and the prior year property tax levy.

$$\left[\frac{FY14Levy * [1 + (2014CPI / 100)]}{FY15EAV - FY15NewConstruction} \right] * FY15EAV$$

EQUALIZED ASSESSED VALUE (EAV)

Kendall County’s 2015 Equalized Assessed Value (EAV) of Property is approximately \$2,880,209,626 or \$2.88 Billion before any Board of Review reductions. This represents a 4.02% increase from the prior year’s EAV of \$2,768,955,774.

RATE SETTING EQUALIZED ASSESSED VALUE (EAV)

Kendall County’s 2015 Rate Setting Equalized Assessed Value (EAV) of Property is approximately \$2,630,123,909 or \$2.63 Billion after estimated Board of Review reductions.

NEW CONSTRUCTION

The anticipated New Construction value is approximately \$29,250,618. This represents a 15.7% increase from the prior year’s New Construction value of \$25,278,522.

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 2014 CPI is used to calculate the 2015, payable 2016 estimated levy extension. The 2014 CPI is .8%. The 2013 CPI was 1.5%.



PROPERTY TAX LEVY EXTENSION

The PTELL calculation yields a Capped Property Tax Levy Extension of \$20,837,706. This amount is a 1.9% increase over the prior year’s Capped Property Tax Levy Extension of \$20,444,019.

	Current Year	Prior Year	Difference	% Change
Rate Setting EAV	\$ 2,630,123,909	\$ 2,528,541,825	\$ 101,582,084	4.0%
New Construction	29,250,618	25,278,522	3,972,096	15.7%
CPI	0.8%	1.5%	(0.007)	-46.7%
Property Tax Levy	20,837,706	20,444,019	393,687	1.9%

$$\left[\frac{FY14Levy * [1 + (2014CPI / 100)]}{FY15EAV - FY15NewConstruction} \right] * FY15EAV$$

$$\left[\frac{20,444,019 * 1.008}{2.63B - 29.3M} \right] * 2.63B = 20.8M$$

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 FY16, Kendall County has budgeted a total of 330 positions. These positions include 323 full time and 7 part-time positions. The Personnel count is down 1.2 positions from FY15.

HIGHWAY CAPITAL

The Kendall County Highway Department’s 2016-2020 5-Year Surface Transportation Program totals \$50M. Estimated FY16 expenditures total \$15.23M for Construction, Reconstruction, Engineering, Culvert Construction, Resurfacing, Pavement Preservation and Land Acquisition projects.

Funding Source	Amount
County Bridge	\$ 600,000
Transportation Sales Tax	9,325,000
Motor Fuel Tax	2,000,000
State and Local Funding	3,300,000
	<u>\$ 15,225,000</u>

FY16 Budget Summary

Sources	%	All Funds	General Fund	Other Funds
Taxes	48%	36,174,078	18,003,762	18,170,316
Licenses, Permits & Fees from Services	19%	14,171,505	5,735,000	8,436,505
Interest	0%	42,501	30,000	12,501
Intergovernmental	7%	5,523,471	708,307	4,815,164
Transfers In	11%	8,651,797	2,222,840	6,428,957
Subtotal Revenue		64,563,352	26,699,909	37,863,443
Cash on Hand	15%	11,581,074	1,459,816	10,121,258
Total Sources	100%	76,144,426	28,159,725	47,984,701

Uses	%	All Funds	General Fund	Other Funds
Personnel	43%	32,882,962	20,782,587	12,100,375
Contractual	13%	9,807,588	5,017,152	4,790,436
Commodities	3%	1,994,757	958,780	1,035,977
Capital	22%	16,964,158	352,922	16,611,236
Other	4%	2,721,143	508,784	2,212,359
Debt Service	10%	7,572,595	340,000	7,232,595
Subtotal Expenditure		71,943,203	27,960,225	43,982,978
Transfers Out for Operations	5%	3,676,223	49,500	3,626,723
Transfers Out for Reserves	1%	525,000	150,000	375,000
Subtotal Other Uses		4,201,223	199,500	4,001,723
Total Uses	100%	76,144,426	28,159,725	47,984,701

Property Tax

PROPERTY TAX

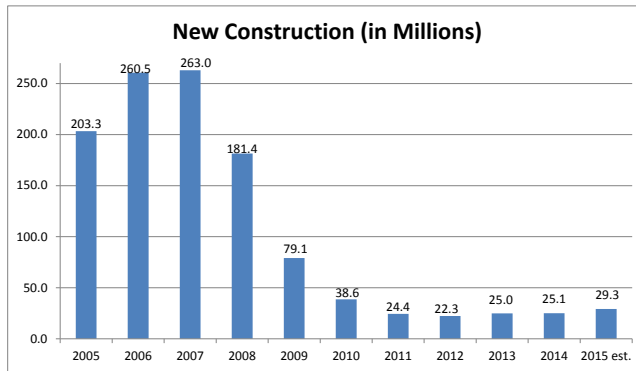
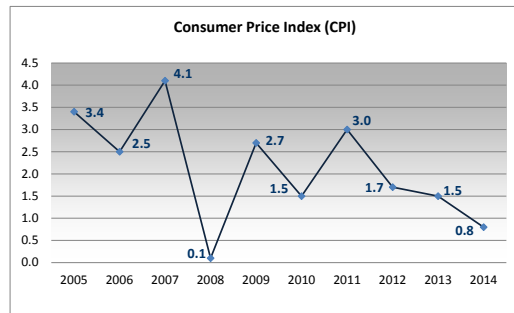
The estimated ad valorem property tax levy is calculated using the formula:
 The prior calendar year's figures are used to estimate the current fiscal year's levy.

$$\frac{FY14 Levy * [1 + (2014 CPI / 100)]}{FY15 EAV - FY15 New Construction} * FY15 EAV$$

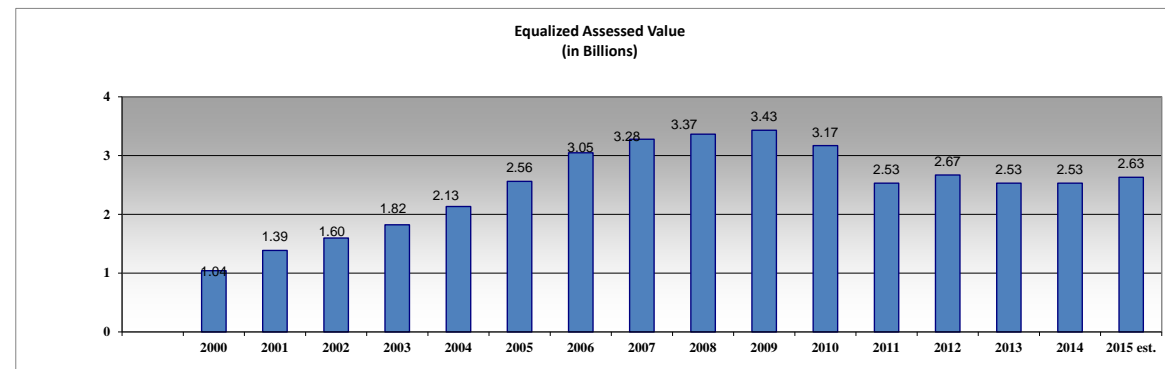
$$\left[\frac{20,444,019 * 1.008}{2.63 B - 29.3M} \right] * 2.63 B = 20.8M$$

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

Fund	FY15 Levy payable		FY14 Levy payable		FY13 Levy payable		FY12 Levy payable	
	FY16 - Estimate	%	FY15 - Actual	%	FY14 - Actual	%	FY13 - Actual	%
General Fund	10,627,390	51.0%	10,448,188	51.1%	10,691,428	52.8%	10,518,574	53.4%
IMRF	2,810,000	13.5%	3,200,123	15.7%	2,800,076	13.8%	2,370,037	12.0%
County Highway Fund	1,500,000	7.2%	1,475,151	7.2%	1,475,080	7.3%	1,474,998	7.5%
Social Security	1,500,000	7.2%	1,000,038	4.9%	1,360,116	6.7%	1,339,888	6.8%
Liability Insurance Fund	1,200,000	5.8%	1,100,169	5.4%	708,483	3.5%	806,122	4.1%
708 Mental Health Fund	932,000	4.5%	927,975	4.5%	927,800	4.6%	927,882	4.7%
Health & Human Services Fund	757,000	3.6%	757,045	3.7%	756,996	3.7%	756,991	3.8%
County Bridge Fund	550,000	2.6%	575,243	2.8%	575,074	2.8%	574,886	2.9%
Veterans Assistance Cms.	403,789	1.9%	403,808	2.0%	395,679	2.0%	389,844	2.0%
Social Services for Seniors Fund	350,000	1.7%	350,203	1.7%	343,630	1.7%	343,650	1.7%
Extension Education Fund	187,527	0.9%	185,848	0.9%	182,932	0.9%	180,503	0.9%
Tuberculosis Fund	15,000	0.1%	15,171	0.1%	14,907	0.1%	14,953	0.1%
Federal Aid Matching Fund	5,000	0.0%	5,057	0.0%	5,053	0.0%	4,005	0.0%
Total Capped Levies	20,837,706	100.0%	20,444,019	100.0%	20,237,255	100.0%	19,702,333	100.0%
Uncapped Levy: PBC Lease Fund							180,236	
Total All Levies	20,837,706		20,444,019		20,237,255		19,882,569	



2014 CPI $\xrightarrow{\text{calculates}}$ 2015 Levy Extension $\xrightarrow{\text{payable}}$ 2016 Fiscal Year



Property Tax Rate

PROPERTY TAX RATE

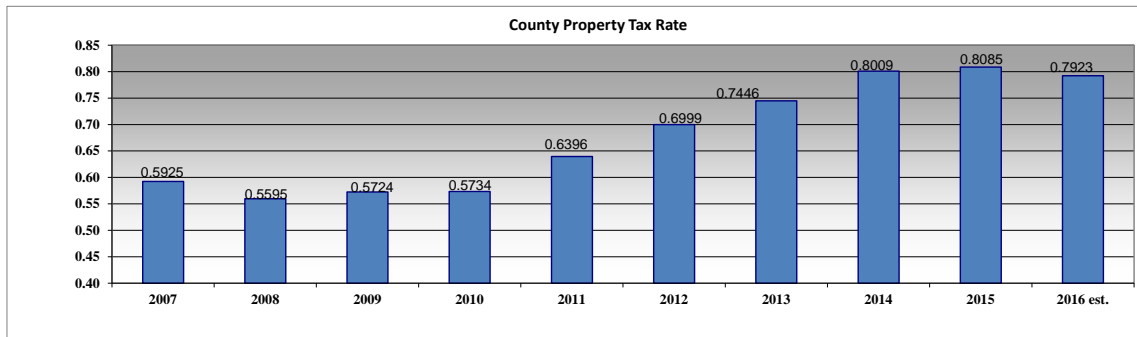
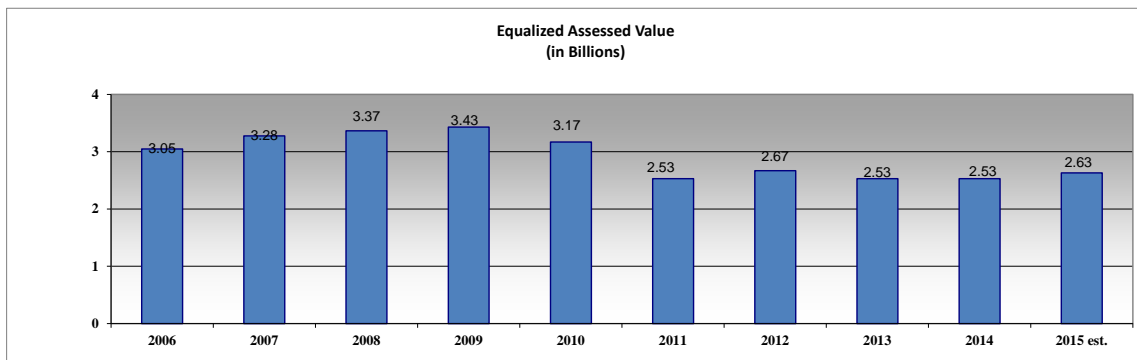
The estimated property tax rate is calculated using the formula:

$$\frac{\text{CurrentYrLevy} * 100}{\text{PriorYrLevy}}$$

$$\frac{20,837,706 * 100}{2.63B} = .7923$$

$$\frac{20,444,019 * 100}{2.53B} = .8085$$

Fund	Maximum Rate	FY16 Est. Levy	FY16 Est. Rate	FY15 Levy	FY15 Actual Rate
General Fund		10,627,390	0.4041	10,448,188	0.4132
IMRF		2,810,000	0.1068	3,200,123	0.1266
County Highway Fund	0.200	1,500,000	0.0570	1,475,151	0.0583
Social Security		1,500,000	0.0570	1,000,038	0.0396
Liability Insurance Fund		1,200,000	0.0456	1,100,169	0.0435
708 Mental Health Fund	0.050	932,000	0.0354	927,975	0.0367
Health & Human Services Fund	0.100	757,000	0.0288	757,045	0.0299
County Bridge Fund	0.250	550,000	0.0209	575,243	0.0228
Veterans Assistance Cms.	0.020	403,789	0.0154	403,808	0.0160
Social Services for Seniors Fund	0.025	350,000	0.0133	350,203	0.0139
Extension Education Fund	0.050	187,527	0.0071	185,848	0.0074
Tuberculosis Fund	0.050	15,000	0.0006	15,171	0.0006
Federal Aid Matching Fund	0.050	5,000	0.0002	5,057	0.0002
Total Capped Levies		20,837,706	0.7923	20,444,019	0.8085



Property Tax Bill - Village of Oswego Example

2015 Tax - Payable 2016	Rate per \$100	% of Total
Kendall County	0.8085	6.99%
Oswego FPD	0.8045	6.96%
Forest Preserve	0.1826	1.58%
Waubensee JC #516	0.5973	5.17%
Oswego Library District	0.3058	2.64%
Oswego Park District	0.5103	4.41%
Oswego Township	0.0947	0.82%
Oswego Road District	0.2124	1.84%
Oswego School District #308	7.8803	68.17%
Village of Oswego	0.1634	1.41%
Total	11.5599	100%

Estimated Kendall County Property Tax Residential Home

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

FY16	\$100,000 / 3 / \$100 * .7923 =	\$ 264.09
FY15	\$100,000 / 3 / \$100 * .8085 =	\$ 269.50
Estimated Increase (Decrease)		<u>\$ (5.41)</u>

General Fund Revenue

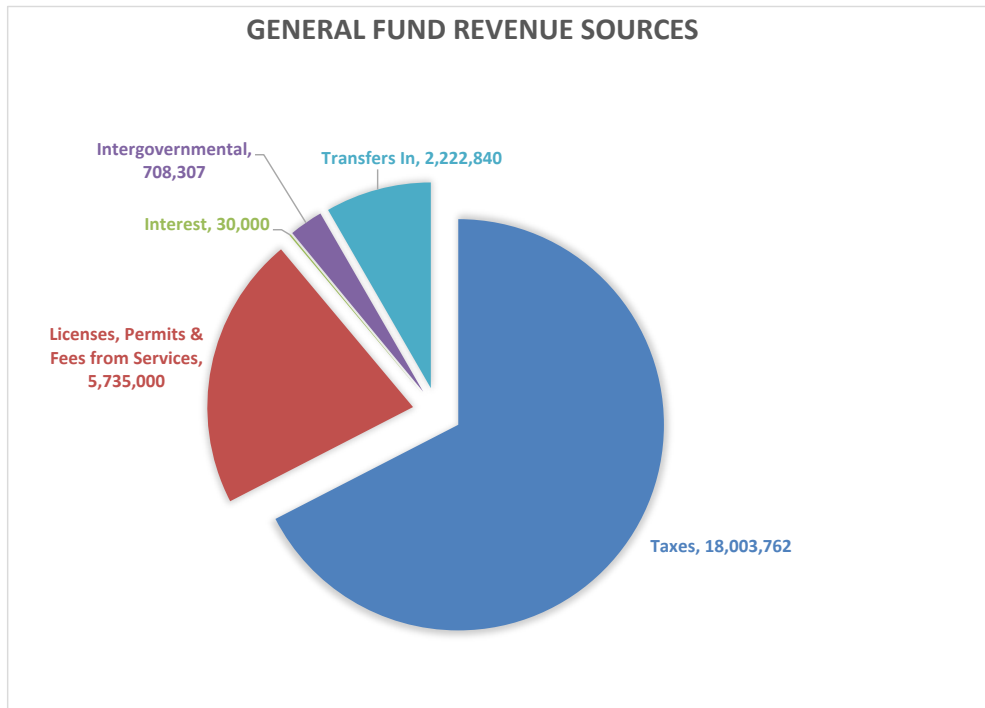
FY16 Estimated General Fund Revenue

Revenue Sources \$300,000 or Greater

Revenue	Est. Amount	% of Total
Ad Valorem (Property) Tax	10,627,390	39.8%
1/4 Cent Sales Tax	2,698,000	10.1%
State Income Tax	2,650,000	9.9%
Health Insurance - Employee Contribution	1,250,141	4.7%
Transfer from Public Safety Sales Tax	1,218,000	4.6%
Circuit Clerk Fees	950,000	3.6%
Corrections Board & Care	766,500	2.9%
State Sales Tax	545,492	2.0%
Fines & Forfeits	475,000	1.8%
Local Use Tax	470,000	1.8%
Federal Inmate Revenue	433,500	1.6%
Personal Property Replacement Tax	406,460	1.5%
County Real Estate Transfer Tax	396,420	1.5%
Probation Officer Salary Reimbursement	378,580	1.4%
County Clerk Fees	358,000	1.3%
Sheriff Fees	355,000	1.3%
Property Tax Late Payment Penalty	350,000	1.3%
Health Department Benefit Reimbursement	350,000	1.3%
Subtotal	24,678,483	92.4%
Revenue Sources under \$300,000	2,021,426	7.6%
Total	26,699,909	100%

Revenue Sources by Category

Category	Est. Amount	% of Total
Taxes	18,003,762	67.4%
Licenses, Permits & Fees from Services	5,735,000	21.5%
Interest	30,000	0.1%
Intergovernmental	708,307	2.7%
Transfers In	2,222,840	8.3%
Total	26,699,909	100%



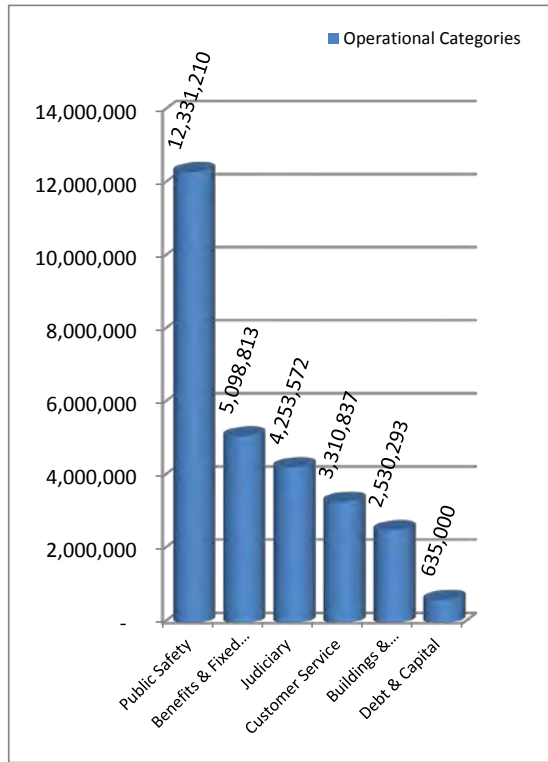
General Fund Expenditures

FY16 General Fund Expenditures

The Corporate Fund (General Fund) captures costs and/or provides revenues for 22 County Department/Office operations, 14 Other Funds' programs, 2 debt service fund and 1 capital fund in the following operational categories:

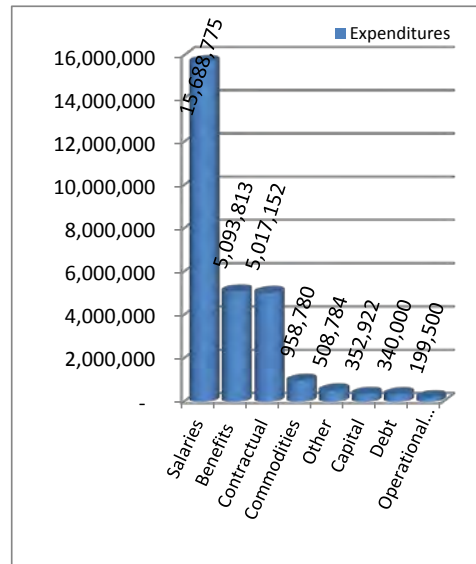
GF Operational Categories

Public Safety	12,331,210	43.8%
Benefits & Fixed Costs	5,098,813	18.1%
Judiciary	4,253,572	15.1%
Customer Service	3,310,837	11.8%
Buildings & Technology	2,530,293	9.0%
Debt & Capital	635,000	2.3%
Total	28,159,725	100.0%



GF Total Expenditures

Salaries	15,688,775	55.7%
Benefits	5,093,813	18.1%
Contractual	5,017,152	17.8%
Commodities	958,780	3.4%
Other	508,784	1.8%
Capital	352,922	1.3%
Debt	340,000	1.2%
Operational Transfers	199,500	0.7%
Total	28,159,725	100.0%



Other Funds Revenue

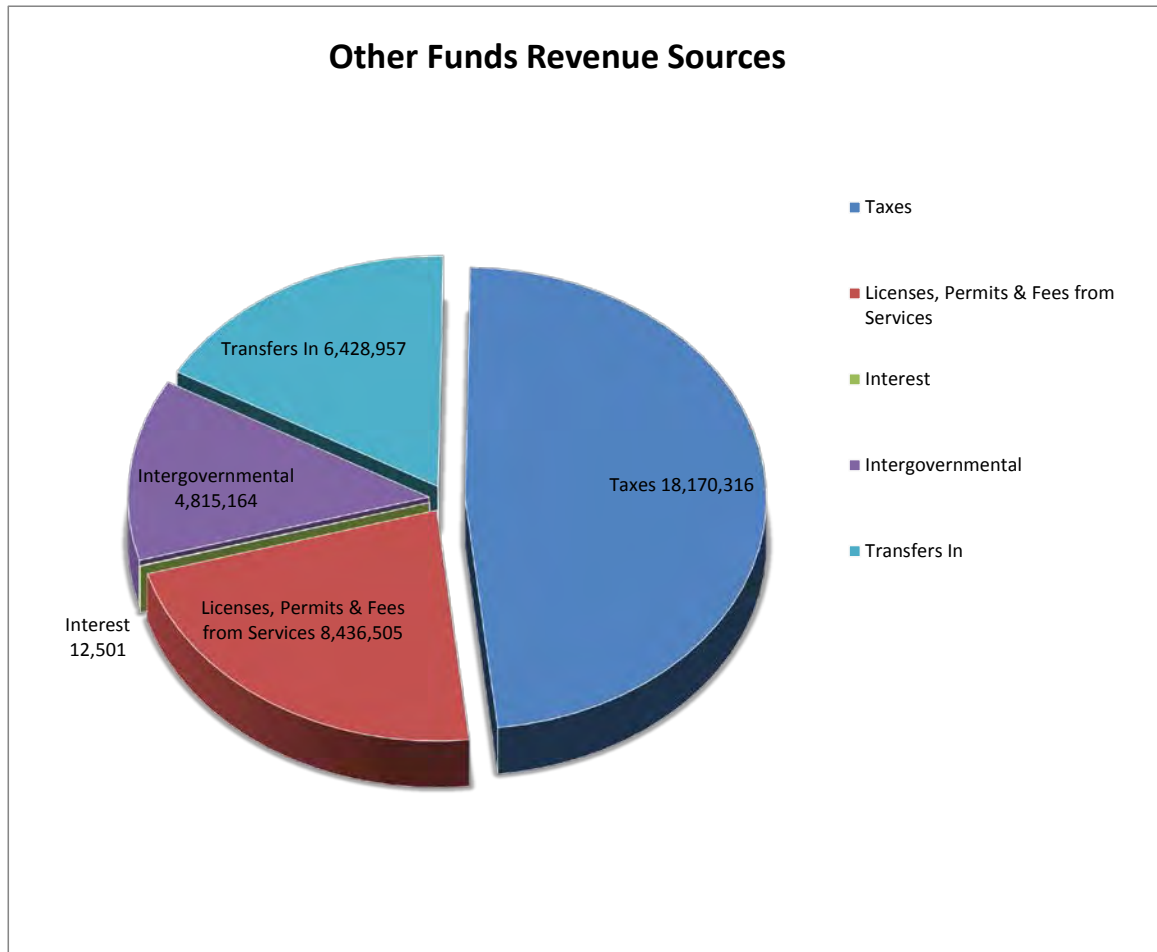
FY16 Estimated Other Fund Revenue

Revenue Sources \$500,000 or Greater

Revenue	Est. Amount	% of Total
Ad Valorem (Property) Tax - Capped	10,210,316	21.3%
Public Safety Sales Tax	4,800,000	10.0%
Transportation Sales Tax	4,500,000	9.4%
County Motor Fuel Tax	1,600,000	3.3%
County Bridge - Federal Reimbursements	800,000	1.7%
Kendall Area Transit - IL DOAP Grant	700,000	1.5%
HHS State Grant CAT Program	771,503	1.6%
Subtotal	23,381,819	48.7%
Revenue Sources under \$500,000	24,602,882	51.3%
Total	47,984,701	100%

Revenue Sources by Category

Category	Est. Amount	% of Total
Taxes	18,170,316	37.9%
Licenses, Permits & Fees from Services	8,436,505	17.6%
Interest	12,501	0.0%
Intergovernmental	4,815,164	10.0%
Transfers In	6,428,957	13.4%
Cash on Hand	10,121,258	21.1%
Total	47,984,701	100%



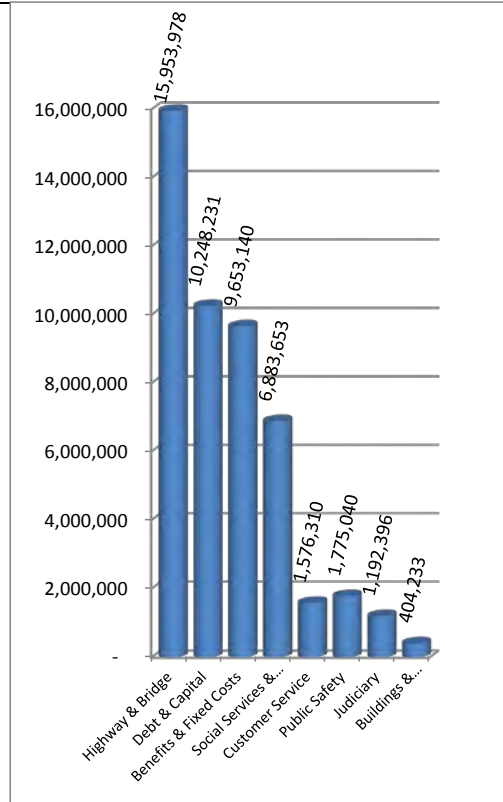
Other Funds Expenditures

FY16 Other Funds Expenditures

There are seventy-five (75) Other Funds which provide funding for 11 departments/Offices, 9 capital funds, 1 reserve fund and 3 debt service funds in the following operational categories:

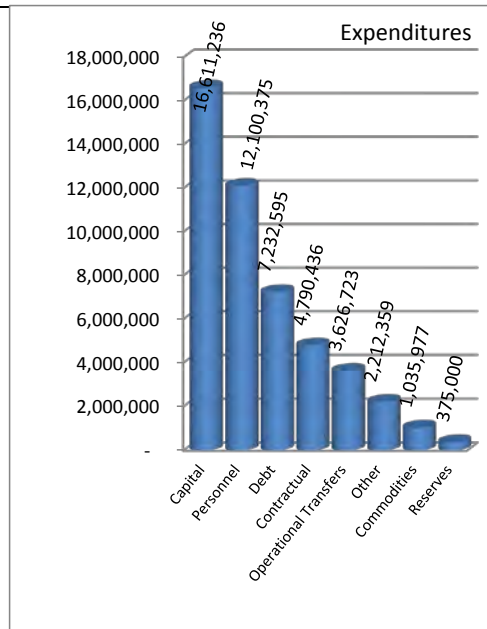
Other Funds Operational Categories

Highway & Bridge	15,953,978	33.2%
Debt & Capital	10,248,231	21.4%
Benefits & Fixed Costs	9,653,140	20.1%
Social Services & Health	6,883,653	14.3%
Customer Service	1,576,310	3.3%
Public Safety	1,775,040	3.7%
Judiciary	1,192,396	2.5%
Buildings & Technology	404,233	0.8%
Increase Fund Balance	297,720	0.6%
Total	47,984,701	100.0%



Other Funds Expenditures

Capital	16,611,236	34.6%
Personnel	12,100,375	25.2%
Debt	7,232,595	15.1%
Contractual	4,790,436	10.0%
Operational Transfers	3,626,723	7.6%
Other	2,212,359	4.6%
Commodities	1,035,977	2.2%
Reserves	375,000	0.8%
Total (in million \$)	47,984,701	100.0%



Personnel

	BUDGET FY13	BUDGET FY14	BUDGET FY15	BUDGET FY16
<u>General Fund - Full Time</u>				
Administrative Services	4.5	4.5	4.5	4.5
Assessment Office	5	5	5	5
Board of Review	3	3	3	3
Circuit Court Clerk	19.2	17.7	16.7	17.7
Circuit Court Judge	1.8	1.8	1.8	1.8
Combined Court Services	18	19	21	22
Coroner	2	2	2	2
Corrections	55	55	55	54
County Board	10	10	10	10
County Clerk & Recorder	3	3	3	3
County Clerk & Recorder - Election Costs	3	3	3	3
Facilities Management	8	8	8	8
Planning, Building and Zoning	3	3	3	3
Public Defender	5	6	6	6
Sheriff	66	66	66	66
States Attorney	20	20	20	20
Technology Services	5	4	4.6	4.6
Treasurer	7	7	7	7
Total General Fund - FT	238.5	238.0	239.6	240.6
<u>General Fund - Part Time</u>				
Planning, Building and Zoning	0.5	0	0	0
Sheriff	2.5	2.5	2.5	2.5
Total General Fund - PT & Seasonal	3.0	2.5	2.5	2.5
Total General Fund Personnel	241.5	240.5	242.1	243.1

Personnel

	BUDGET FY13	BUDGET FY14	BUDGET FY15	BUDGET FY16
<u>Other Funds - Full Time</u>				
Animal Control	2	2	2	2
Circuit Court Clerk - Child Support Collection	1.5	2	2	2
Circuit Court Clerk - Circuit Clerk Document Storage	3.5	4.5	5	6
Circuit Court Clerk - Court Automation	2	2	3	1
Circuit Court Clerk - Operation/Administrative	0.8	0.3	0.3	0.3
County Clerk & Recorder - GIS Recording	1	1	1	1
County Clerk & Recorder - Recorder's Document Storage	4	5	5	5
Economic Development	0.5	0.5	0.5	0.5
GIS Mapping	3	4	3.4	3.4
Health & Human Services	46	46	46	46
Highway	12	12	12	12
Law Library	0.2	0.2	0.2	0.2
Veterans Assistance Commission	3	3	3	3
Total Other Funds - FT	79.5	82.5	83.4	82.4
<u>Other Funds - Part Time</u>				
Animal Control	0.5	0.5	0.5	0.5
Circuit Clerk - Circuit Clerk Document Storage	0	0.5	0	0
Health & Human Services	2.6	4.5	4.5	3.3
Veterans Assistance Commission	0.7	0.7	0.7	0.7
Total Other Funds - PT & Seasonal	3.8	6.2	5.7	4.5
Total Other Funds Personnel	83.3	88.7	89.1	86.9
Personnel Summary				
<u>Full Time</u>				
General Fund	238.5	238.0	239.6	240.6
Other Funds	79.5	82.5	83.4	82.4
Total FT Personnel	318.0	320.5	323.0	323.0
<u>Part Time/Seasonal</u>				
General Fund	3.0	2.5	2.5	2.5
Other Funds	3.8	6.2	5.7	4.5
Total PT & Seasonal Personnel	6.8	8.7	8.2	7.0
Total All Funds Personnel	324.8	329.2	331.2	330.0

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.

FY16: The Finance Committee has approved \$145,000 in General Fund expenditures and \$2,339,255 in Other Fund expenditures.

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
2016 - 2020

Revised 09/15/15

ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
Eldamain Road	Reconstruction	Menards to Galena Road	\$6,500,000	\$4 TST / \$2.5 STP	2016	Awarded 2015
Sherrill Road	Reconstruction	Ashley Road to O'brien Road	\$3,000,000	Trans. Sales Tax	2016	Spring Letting
Orchard Road	PE & Construction	Intersections at Galena & Caterpillar	\$350,000	Trans. Sales Tax	2016	Spring Letting
Schlapp Road	Culvert Construction	South of Ill. Rte. 126 - Jt. Bridge Project	\$150,000	County Bridge	2016	Na-Au-Say is lead
Plainfield Road	Resurfacing	Grove Road to Ridge Road	\$1,250,000	Motor Fuel Tax	2016	Spring Letting
County Highways	HMA Resurfacing	Various Locations TBD	\$750,000	Motor Fuel Tax	2016	Spring Letting
County Highways	Pavement Preservation	Various Locations	\$250,000	Trans. Sales Tax	2016	Summer Letting
Various	KC-TAP	Transportation Alternatives Program	\$50,000	Trans. Sales Tax	2016	
Eldamain Road	Phase II Engineering	Highpoint Rd. to U.S. Route 34	\$1,000,000	\$200k Co. Br.	2016	Multi-Year
Eldamain Road	Land Acquisition	Highpoint Rd. to U.S. Route 34	\$750,000	Trans. Sales Tax	2016	Multi-Year
Grove Road	Preliminary Engineering	Sherrill Road to U.S. Route 52	\$100,000	Trans. Sales Tax	2016	
Grove Road	Phase II Engineering	Aux Sable Creek Bridge S. of Van Dyke	\$150,000	County Bridge	2016	
Grove Road	Land Acquisition	Aux Sable Creek Bridge S. of Van Dyke	\$75,000	Trans. Sales Tax	2016	
Galena Road	Preliminary Engineering	Intersection Improvement at Little Rock	\$75,000	Trans. Sales Tax	2016	
Galena Road	Land Acquisition	Intersection Improvement at Little Rock	\$50,000	Trans. Sales Tax	2016	
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	
Orchard Road	PE - Phase 1	Orchard / Minkler / Collins / Grove	\$500,000	Trans. Sales Tax	2016	
Orchard Road	Preliminary Engineering	Gates Creek Watershed Improvement	\$25,000	Trans. Sales Tax	2016	
Grove Road	Construction	Aux Sable Creek Bridge S. of Van Dyke	\$2,000,000	TST / Co. Br. / Twp	2017	Spring Letting
Galena Road	Construction	Intersection Improvement at Little Rock	\$750,000	Trans. Sales Tax	2017	Spring Letting
Fox Road	Safety Shoulders	Fox River Dr. to Poplar Dr.	\$750,000	Trans. Sales Tax	2017	Spring Letting
County Highways	HMA Resurfacing	Various Locations TBD	\$2,000,000	Motor Fuel Tax	2017	Spring Letting
County Highways	Pavement Preservation	Various Locations	\$250,000	Trans. Sales Tax	2017	Summer Letting
Various	KC-TAP	Transportation Alternatives Program	\$50,000	Trans. Sales Tax	2017	
Eldamain Road	Phase II Engineering	Highpoint Rd. to U.S. Route 34	\$500,000	\$100k Co. Br.	2017	Multi-Year



KENDALL COUNTY HIGHWAY DEPARTMENT
5-YEAR SURFACE TRANSPORTATION PROGRAM
2016 - 2020

Revised 09/15/15

ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
Grove Road	Land Acquisition	Sherrill Road to U.S. Route 52	\$350,000	Trans. Sales Tax	2017	
Galena Road	PE & Land Acquisition	Bridge over Blackberry Creek	\$50,000	County Bridge	2017	
Ridge Road	Preliminary Engineering	Intersection Improvement at Holt Rd.	\$50,000	Trans. Sales Tax	2017	
Ridge Road	Preliminary Engineering	Theodore Street to Caton Farm Road	\$100,000	Trans. Sales Tax	2017	
Galena Road	Preliminary Engineering	Intersection Improvement at Cannonball	\$100,000	Trans. Sales Tax	2017	
Galena Road	Preliminary Engineering	Intersection Improvement at Kennedy	\$100,000	Trans. Sales Tax	2017	
Orchard Road	PE - Phase 1	Orchard / Minkler / Collins / Grove	\$500,000	Trans. Sales Tax	2017	
Township Bridge	Preliminary Engineering	Township Bridge Program	\$30,000	State / Co. / Twp.	2017	
Orchard Road	Preliminary Engineering	Gates Creek Watershed Improvement	\$25,000	Trans. Sales Tax	2017	
Grove Road	Reconstruction	Sherrill Road to U.S. Route 52	\$3,000,000	Trans. Sales Tax	2018	
Galena Road	Construction	Bridge over Blackberry Creek	\$1,000,000	TST & Co. Bridge	2018	
Orchard Road	Construction	Gates Creek Watershed Improvement	\$250,000	Trans. Sales Tax	2018	
Township Bridge	Construction	Township Bridge Program	\$300,000	State / Co. / Twp.	2018	
County Highways	HMA Resurfacing	Various Locations TBD	\$2,000,000	Motor Fuel Tax	2018	
County Highways	Pavement Preservation	Various Locations	\$250,000	Trans. Sales Tax	2018	
Various	KC-TAP	Transportation Alternatives Program	\$50,000	Trans. Sales Tax	2018	
Ridge Road	Land Acquisition	Intersection Improvement at Holt Rd.	\$75,000	Trans. Sales Tax	2018	
Ridge Road	PE & Land Acquisition	Theodore Street to Caton Farm Road	\$100,000	Trans. Sales Tax	2018	
Galena Road	PE & Land Acquisition	Intersection Improvement at Cannonball	\$100,000	Trans. Sales Tax	2018	
Galena Road	PE & Land Acquisition	Intersection Improvement at Kennedy	\$100,000	Trans. Sales Tax	2018	
Orchard Road	PE - Phase 2	Orchard / Minkler / Collins / Grove	\$700,000	\$350K TST	2018	KKCOM STP App
Fox Road	Preliminary Engineering	Bridge over Unnamed Creek	\$40,000	County Bridge	2018	
Eldamain Road	Construction	River Road to U.S. Route 34	\$6,000,000	\$2M TST/\$4M STP	2019	KKCOM STP App
Ridge Road	Construction	Intersection Improvement at Holt Rd.	\$1,500,000	Trans. Sales Tax	2019	
Galena Road	Construction	Intersection Improvement at Cannonball	\$1,250,000	Trans. Sales Tax	2019	
Galena Road	Construction	Intersection Improvement at Kennedy	\$1,250,000	Trans. Sales Tax	2019	



KENDALL COUNTY HIGHWAY DEPARTMENT
5-YEAR SURFACE TRANSPORTATION PROGRAM
2016 - 2020

Revised 09/15/15

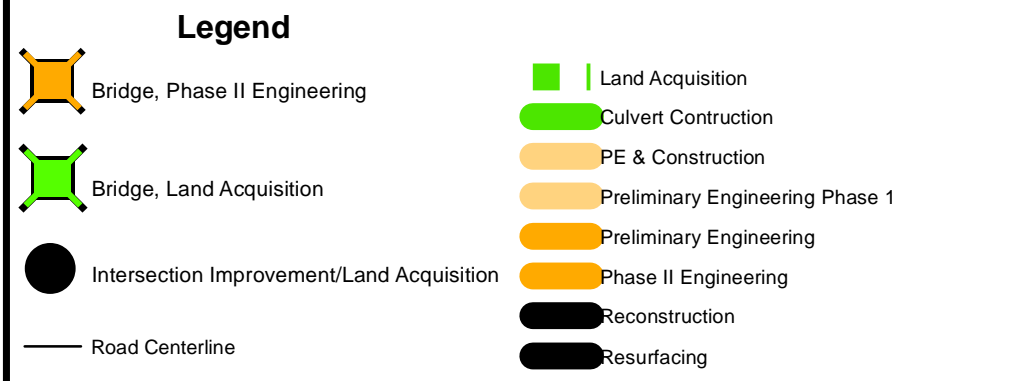
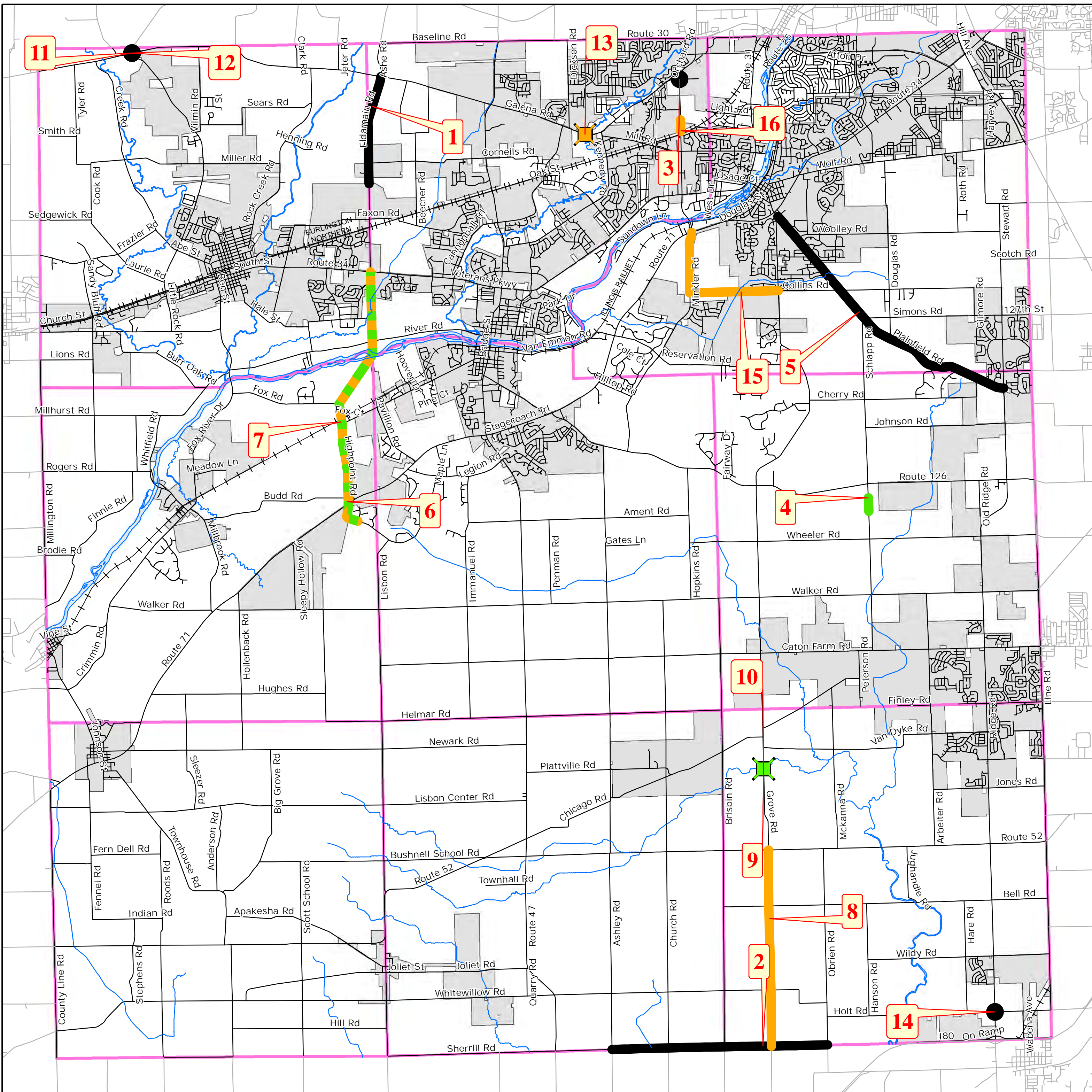
ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
Fox Road	Construction	Bridge over Unnamed Creek	\$500,000	County Bridge	2019	
County Highways	HMA Resurfacing	Various Locations TBD	\$2,000,000	Motor Fuel Tax	2019	
County Highways	Pavement Preservation	Various Locations	\$250,000	Trans. Sales Tax	2019	
Various	KC-TAP	Transportation Alternatives Program	\$50,000	Trans. Sales Tax	2019	
Ridge Road	Land Acquisition	Theodore Street to Caton Farm Road	\$50,000	Trans. Sales Tax	2019	
Orchard Road	PE - Phase 2	Orchard / Minkler / Collins / Grove	\$700,000	\$350K TST	2019	KKCOM STP App
Grove Road	Preliminary Engineering	Bridge over Morgan Creek	\$75,000	County Bridge	2019	
Ridge Road	Preliminary Engineering	WIKADUKE Trail Near Rance Road	\$100,000	Trans. Sales Tax	2019	
Crimmins Road	Preliminary Engineering	Fox River Dr (N) to Fox River Dr (S)	\$100,000	Trans. Sales Tax	2019	
Ridge Road	Pavement Widening	Theodore Street to Caton Farm Road	\$2,000,000	Trans. Sales Tax	2020	
Grove Road	Land Acquisition	Bridge over Morgan Creek	\$50,000	County Bridge	2020	
County Highways	HMA Resurfacing	Various Locations TBD	\$2,000,000	Motor Fuel Tax	2020	
County Highways	Pavement Preservation	Various Locations	\$250,000	Trans. Sales Tax	2020	
Various	KC-TAP	Transportation Alternatives Program	\$50,000	Trans. Sales Tax	2020	
Orchard Road	Land Acquisition	Orchard / Minkler / Collins / Grove	\$500,000	Trans. Sales Tax	2020	
Ridge Road	PE & Land Acquisition	WIKADUKE Trail Near Rance Road	\$100,000	Trans. Sales Tax	2020	
Crimmins Road	PE & Land Acquisition	Fox River Dr (N) to Fox River Dr (S)	\$100,000	Trans. Sales Tax	2020	
Walker Road	Preliminary Engineering	Realignment at Rte. 71	\$100,000	Trans. Sales Tax	2020	
Township Bridge	Preliminary Engineering	Township Bridge Program	\$30,000	State / Co. / Twp.	2020	

Eldamain Road	Bridge & Approaches	Highpoint Road to U.S. Route 34	*\$50,000,000	Fed.??/ST/MFT	2017	*Assumes 80% Fed.
---------------	---------------------	---------------------------------	---------------	---------------	------	-------------------

Not included in total

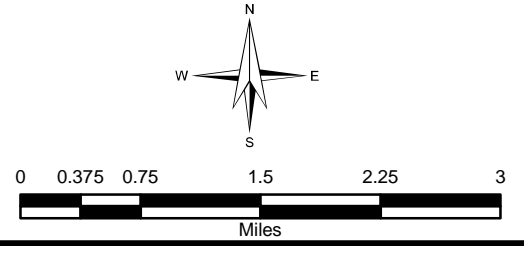
5-Year Total: \$49,800,000 Reimburseable: \$8,874,000

*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	Reconstruction	Menards to Galena Road	\$6,500,000	\$4 TST / \$2.5 STP	2016	Awarded 2015
2	Sherrill Road	Reconstruction	Ashley Road to O'Brien Road	\$3,000,000	Trans. Sales Tax	2016	Spring Letting
3	Orchard Road	PE & Construction	Intersections at Galena & Caterpillar	\$350,000	Trans. Sales Tax	2016	Spring Letting
4	Schlapp Road	Culvert Construction	South of Ill. Rte. 126 - Jt. Bridge Project	\$150,000	County Bridge	2016	Na-Au-Say is lead
5	Plainfield Road	Resurfacing	Grove Road to Ridge Road	\$1,250,000	Motor Fuel Tax	2016	Spring Letting
6	Eldamain Road	Phase II Engineering	Highpoint Rd. to U.S. Route 34	\$1,000,000	\$200k Co. Br.	2016	Multi-Year
7	Eldamain Road	Land Acquisition	Highpoint Rd. to U.S. Route 34	\$750,000	Trans. Sales Tax	2016	Multi-Year
8	Grove Road	Preliminary Engineering	Sherrill Road to U.S. Route 52	\$100,000	Trans. Sales Tax	2016	
9	Grove Road	Phase II Engineering	Aux Sable Creek Bridge S. of Van Dyke	\$150,000	County Bridge	2016	
10	Grove Road	Land Acquisition	Aux Sable Creek Bridge S. of Van Dyke	\$75,000	Trans. Sales Tax	2016	
11	Galena Road	Preliminary Engineering	Intersection Improvement at Little Rock	\$75,000	Trans. Sales Tax	2016	
12	Galena Road	Land Acquisition	Intersection Improvement at Little Rock	\$50,000	Trans. Sales Tax	2016	
13	Galena Road	Preliminary Engineering	Bridge over Blackberry Creek	\$100,000	County Bridge	2016	
14	Ridge Road	Preliminary Engineering	Intersection Improvement at Holt Rd.	\$100,000	Trans. Sales Tax	2016	
15	Orchard Road	PE - Phase 1	Orchard / Minkler / Collins / Grove	\$500,000	Trans. Sales Tax	2016	
16	Orchard Road	Preliminary Engineering	Gates Creek Watershed Improvement	\$25,000	Trans. Sales Tax	2016	
	County Highways	HMA Resurfacing	Various Locations TBD	\$750,000	Motor Fuel Tax	2016	Spring Letting
	County Highways	Pavement Preservation	Various Locations	\$250,000	Trans. Sales Tax	2016	Summer Letting
	Various	KC-TAP	Transportation Alternatives Program	\$50,000	Trans. Sales Tax	2016	

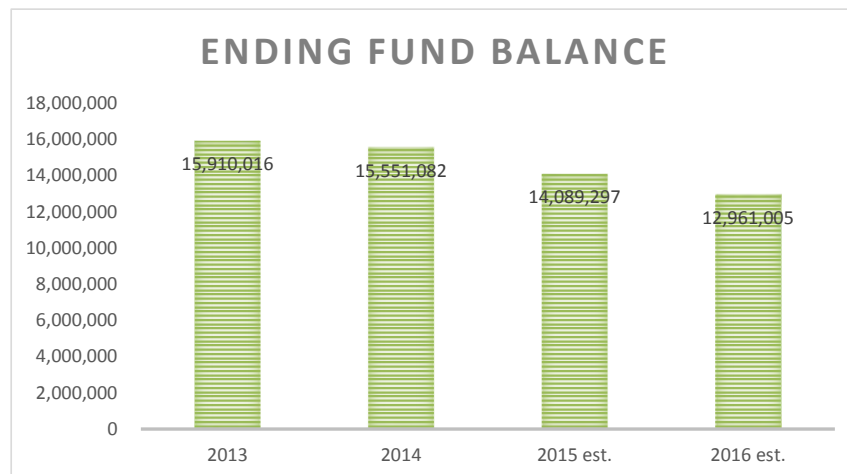
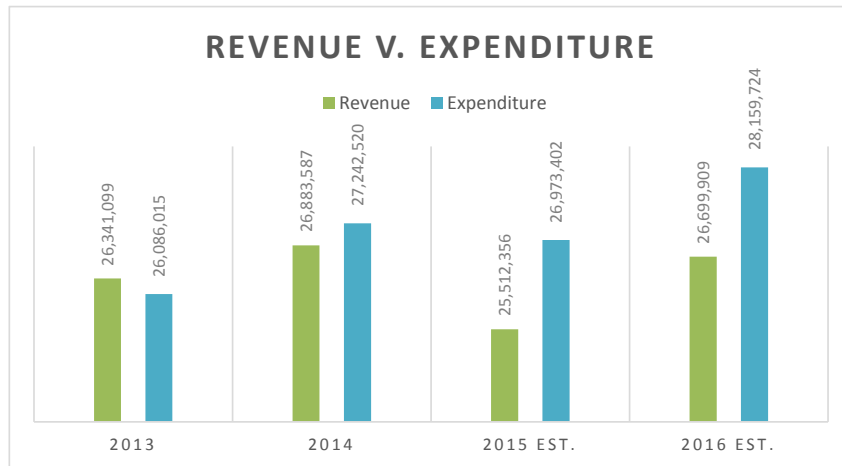
This work is provided as is, without warranty of any kind, either expressed or implied. The information represented may contain proprietary and confidential property of Kendall County Illinois. Under United States Copyright protection laws you may not use, reproduce, or distribute any part of this document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



2016 Surface Transportation Program Kendall County Highway Department Kendall County Illinois

GENERAL FUND BUDGET SUMMARY

	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance (Cash Basis)	15,654,932	15,910,016	15,550,342	15,551,082	14,420,820	-7.3%
Revenue	24,491,327	24,260,204	23,661,944	23,004,472	24,477,069	3.4%
Transfers In	1,849,772	2,623,382	1,850,411	1,548,188	2,222,840	20.1%
Total Revenue & Transfers In	26,341,099	26,883,587	25,512,356	24,552,660	26,699,909	4.7%
Expenditure	24,718,198	24,946,345	26,631,928	25,340,951	27,620,224	3.7%
Transfers Out	1,367,817	2,296,175	341,474	341,973	539,500	58.0%
Total Expenditure & Transfers Out	26,086,015	27,242,520	26,973,402	25,682,923	28,159,724	4.4%
Change in Fund Balance	255,084	(358,934)	(1,461,046)	(1,130,264)	(1,459,816)	
Ending Balance (Cash Basis)	15,910,016	15,551,082	14,089,297	14,420,820	12,961,005	-8.0%
Fund Balance Months	7.3	6.9	6.3	6.7	5.5	



GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
General Fund Total Revenues	26,341,099	26,883,587	25,512,356	24,552,660	26,699,909	4.7%
TAXES						
010-1-000-1100 Current Property Tax	10,413,648	10,692,542	10,448,073	10,387,619	10,627,390	1.7%
010-1-000-1110 Personal Property Repl. Tax	375,737	388,907	370,000	412,804	406,460	9.9%
010-1-000-1115 State Income Tax	2,502,090	2,397,963	2,390,000	2,630,490	2,650,000	10.9%
010-1-000-1120 Local Use Tax	414,237	455,802	450,000	405,525	470,000	4.4%
010-1-000-1125 State Sales Tax	907,376	812,682	825,000	626,905	545,492	-33.9%
010-1-000-1130 Franchise Tax	202,234	207,490	205,000	159,708	210,000	2.4%
010-1-000-1175 1/4 Cent Sales Tax	2,530,062	2,617,119	2,575,000	2,775,859	2,698,000	4.8%
010-1-000-1185 Co. Real Estate Transfer Tax	350,456	313,851	250,000	401,885	396,420	58.6%
Total Taxes	17,695,841	17,886,356	17,513,073	17,800,795	18,003,762	2.8%
LICENSES, PERMITS, & FEES FROM SERVICES						
010-1-000-1170 Miscellaneous Revenue	44,489	211,017	35,000	54,025	35,000	0.0%
010-1-000-1180 Property Tax Late Pymnt. Penalty	449,464	445,221	350,000	0	350,000	0.0%
010-1-001-1205 Facility Mgt Miscellaneous	2,975	1,039	4,000	271	4,000	0.0%
010-1-002-1205 Building Fees	40,178	71,696	55,000	69,841	59,500	8.2%
010-1-002-1215 Recording Fees	588	1,475	385	605	600	55.8%
010-1-002-1220 Zoning Fees	7,857	13,040	9,000	6,285	8,000	-11.1%
010-1-002-1225 Special Use Hearing Officer	1,050	2,800	1,750	1,050	2,100	20.0%
010-1-006-1205 County Clerk Fees	464,491	329,428	358,000	365,118	358,000	0.0%
010-1-006-1210 Recorder's Miscellaneous	73,539	51,827	50,000	52,642	50,000	0.0%
010-1-009-1205 Sheriff Fees	669,905	441,733	575,000	310,041	355,000	-38.3%
010-1-009-1210 Prisoner Transport				526	2,000	
010-1-009-1220 Sheriff Miscellaneous	7,536	32,307	12,000	8,606	12,000	0.0%
010-1-009-1225 Bond Fees	6,979	10,919	10,000	12,954	10,000	0.0%
010-1-009-1235 Security Detail Income				6,807		
010-1-009-1240 HIDTA Reimbursement	60,818	9,553	7,800	7,986	8,000	2.6%
010-1-010-1205 Corrections Board & Care	1,006,860	1,019,740	900,000	709,758	766,500	-14.8%
010-1-010-1210 Federal Inmate Revenue				38,475	433,500	
010-1-010-1211 Federal Inmate Mileage Reimbursement				627	4,554	
010-1-010-1212 Federal Inmate Transport Fees				5,145	45,360	
010-1-011-1205 Merit Commission Revenue	2,974	3,100	3,500	0	3,000	-14.3%
010-1-014-1205 Circuit Clerk Fees	1,159,367	935,493	950,000	848,735	950,000	0.0%
010-1-014-1210 Cir. Clk. System Fee	50,294	46,171	50,000	41,840	45,000	-10.0%
010-1-014-1220 Cir. Clk. GPS Service Fee	3,064	5,687	4,150	4,849	4,500	8.4%
010-1-014-1225 Cir. Clk. Periodic Impris. Fee	10,097	28,587	25,000	12,851	17,500	-30.0%
010-1-018-1205 Probation Board & Care	3,550	1,314	2,000	5,092	2,000	0.0%
010-1-019-1205 Public Defender Fees	27,752	30,293	25,000	28,554	27,500	10.0%
010-1-020-1205 Fines & Forfeits	500,725	441,005	500,000	426,703	475,000	-5.0%
010-1-020-1215 State's Attorney Miscellaneous Revenue	1,349	3,016	2,250	313	2,000	-11.1%
010-1-020-1220 State's Attorney Trial Fee	-	0	750	0	500	-33.3%
010-1-022-1205 Assessment Miscellaneous	5,835	5,931	3,000	5,664	3,000	0.0%
010-1-023-1205 Mapping Fees	643	305	0	168	0	
010-1-025-1205 Treasurer Fees	19,372	18,190	21,000	11,257	21,000	0.0%
010-1-027-1205 Health Insurance - Empl. Ded.	1,124,578	1,152,604	1,114,336	1,076,305	1,250,141	12.2%
010-1-027-1210 Retired & COBRA Health Insurance	39,776	37,820	25,345	52,547	63,382	150.1%
010-1-027-1215 Employee Health Ins. Reimbursement	1,784	5,920	0	4,427	0	
010-1-029-1205 County Building Postage Reimb.	80,983	65,686	60,000	77,848	80,000	33.3%
010-1-030-1205 Liquor License	21,700	17,600	21,700	19,580	21,500	-0.9%
010-1-030-1210 Compost Fees	13,327	17,566	15,000	6,815	10,000	-33.3%
010-1-033-1210 Tech - Municipality Reimb.	30,542	32,986	35,600	35,625	35,625	0.1%
010-1-035-1205 KenCom Health Insurance Reimbursement	222,542	213,567	220,000	185,084	219,238	-0.3%
Total Licenses, Permits & Fees from Services	6,156,981	5,704,637	5,446,566	4,495,020	5,735,000	5.3%

GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
INTEREST						
010-1-000-1135 Interest Income	27,100	20,746	30,000	17,485	30,000	
Total Interest	27,100	20,746	30,000	17,485	30,000	0.0%
INTERGOVERNMENTAL						
010-1-000-1140 State's Attorney Salary	159,904	153,002	144,677	84,395	144,677	0.0%
010-1-000-1145 Probation Officer Salary	229,556	286,142	341,172	428,045	378,580	11.0%
010-1-000-1150 Supervisor of Assmnt. Salary	34,539	38,993	35,000	26,710	35,000	0.0%
010-1-000-1160 Election Judge	10,905	13,320	0	26,370	-	
010-1-000-1155 Public Defender Salary	99,895	91,570	90,000	74,921	90,000	0.0%
010-1-000-1195 Reimb. PTI	9,476	9,117	2,000	13,275	2,000	0.0%
010-1-012-1210 EMA Reimbursement from IEMA	47,299	35,867	39,956	23,302	36,130	-9.6%
010-1-018-1220 Probation Officer Salary (Municipal)	9,083	8,380	8,000	7,828	8,000	0.0%
010-1-020-1210 St. Atty. Victim's Assistance Grant	10,750	12,075	11,500	6,325	13,920	21.0%
Total Intergovernmental	611,405	648,465	672,305	691,171	708,307	5.4%
TOTAL REVENUE	24,491,327	24,260,204	23,661,944	23,004,472	24,477,069	3.4%
TRANSFERS IN						
010-1-000-1500 Working Cash						
010-1-000-1500 Transfer from PS Sales Tax Fund	1,500,000	1,350,000	1,300,000	1,300,000	1,218,000	-6.3%
010-1-000-1500 Transfer from Court Security Fund	250,000	150,000	150,000	150,000	120,000	-20.0%
010-1-000-1500 Transfer from Probation Services Fund	30,000	40,000	51,200	55,850	45,000	-12.1%
010-1-000-1500 Transfer from GIS Mapping	25,718	22,972	32,882	25,665	35,000	6.4%
010-1-000-1500 Sale in Error	-	225,000	275,000		250,000	-9.1%
010-1-000-1500 Transfer from VAC	26,418	24,993	33,850	9,197	38,100	12.6%
010-1-000-1500 Transfer from Animal Control Fund	17,637	15,151	7,479	7,476	16,740	123.8%
010-1-000-1500 Transfer from Health & Human Services	-	140,000	0		-	
010-1-000-1500 Transfer Health Dept. Benefits Reimbursement	-				350,000	
010-1-000-1500 Transfer from County Clerk & Recorder Fund	-	0	0	0	150,000	
010-1-000-1500 Transfer from GF Special Reserve	-	655,266	0	0	-	
Total Transfers	1,849,772	2,623,382	1,850,411	1,548,188	2,222,840	20.1%
General Fund Total Revenue & Transfers In	26,341,099	26,883,587	25,512,356	24,552,660	26,699,909	4.7%
GF Expenditures & Transfers Out			(26,973,402)	(25,682,923)	(28,159,724)	
GF Revenues & Transfers In			25,512,356	24,552,660	26,699,909	
Surplus (Deficit)			(1,461,046)	(1,130,264)	(1,459,816)	

GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
EXPENSES						
County Board	130,835	117,891	137,110	122,285	137,110	0.0%
County Clerk & Recorder	171,720	166,306	186,598	178,841	190,829	2.3%
Election Costs	354,820	416,774	413,208	351,655	914,558	121.3%
Circuit Court Judge	273,568	302,887	297,195	280,069	308,555	3.8%
Jury Commission	51,840	64,341	70,378	64,526	119,632	70.0%
Public Defender	399,304	450,958	496,203	466,168	501,712	1.1%
Combined Court Services (Probation)	944,290	921,518	1,149,261	1,066,333	1,203,979	4.8%
Circuit Court Clerk	576,004	597,047	578,846	562,241	618,859	6.9%
State's Attorney	1,366,035	1,403,421	1,463,910	1,432,066	1,488,834	1.7%
Sheriff	5,408,271	5,641,215	5,812,713	5,597,891	5,721,453	-1.6%
Corrections	4,148,610	4,163,207	4,523,872	4,376,484	4,443,715	-1.8%
Merit Commission	5,685	3,440	5,800	6,371	7,000	20.7%
Emergency Management Agency	35,988	33,293	39,956	39,409	36,398	-8.9%
Coroner	158,599	155,992	167,644	154,677	167,644	0.0%
Treasurer	360,238	393,126	410,131	403,184	418,822	2.1%
Auditing & Accounting	41,400	46,770	57,000	56,500	57,000	0.0%
Property Tax Services	80,539	59,414	75,000	74,199	75,000	0.0%
Administrative Services	360,135	339,338	347,801	357,801	358,034	2.9%
Facilities Management	1,900,931	1,947,071	1,991,465	1,899,277	1,999,545	0.4%
Planning, Building & Zoning	203,877	222,772	229,212	208,031	226,700	-1.1%
Technology	593,493	514,359	612,040	582,450	530,748	-13.3%
County Assessing Office	272,083	257,417	293,387	297,793	296,817	1.2%
Board of Review	60,483	59,028	76,799	51,657	77,546	1.0%
Farmland Review Board	175	175	360	256	360	0.0%
Employee Health Insurance	4,560,504	4,457,968	4,747,400	4,343,333	5,063,813	6.7%
General Insurance and Bonding	2,461	1,866		6,734	5,000	
Unemployment Compensation	4,644	30,698	35,000	18,441	30,000	-14.3%
Postage County Building	50,674	70,967	67,620	65,895	87,620	29.6%
Soil & Water Conservation District Grant	32,000	32,000	32,000	32,000	32,000	0.0%
Regional Office of Education	87,862	83,023	84,018	85,470	83,583	-0.5%
CASA Expenditures		0	0	0	12,000	
Capital Expenditures	284,348	180,169	145,000	123,111	145,000	0.0%
Contingency	21,783	36,895	130,001	81,031	305,358	134.9%
KenCom Intergovernmental Agreement	1,775,000	1,775,000	1,955,000	1,954,771	1,955,000	0.0%
Total Expenditures	24,718,198	24,946,345	26,631,928	25,340,951	27,620,224	3.7%

GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
TRANSFERS OUT:						
Debt Service						
010-2-038-6310 County Bldg Debt Svs Transfer	-	140,091	140,000	140,000	140,000	0.0%
010-2-038-6315 Courthouse Expansion Debt Svs Transfer	200,000	200,000	0	0	200,000	
Subtotal (debt service)	200,000	340,091	140,000	140,000	340,000	142.9%
Capital/Reserves						
010-2-039-6303 Public Safety Capital Improvement Fund	300,000	1,032,735	0		-	
010-2-039-6310 Capital Improvement Fund	150,000	102,000	150,000	150,000	150,000	0.0%
Subtotal (Reserve Funds)	450,000	1,134,735	150,000	150,000	150,000	0.0%
Other Transfers Out						
010-2-039-6310 PBC	3,500	-	-		-	
010-2-039-6310 Liability Levy Fund	616,640	-	-		-	
010-2-039-6310 Sale In Error Fund	47,912	700,000	-		-	
010-2-039-6630 Kendall Area Transit Fund	25,500	25,500	25,500	25,500	25,500	0.0%
010-2-039-6631 Economic Development Fund	24,000	24,500	25,974	25,974	24,000	-7.6%
010-2-039-6632 State of IL - Unclaimed Funds	265	71,349	-	498.97	-	
Subtotal Other Transfers Out	717,817	821,349	51,474	51,973	49,500	-3.8%
TOTAL TRANSFERS OUT	1,367,817	2,296,175	341,474	341,973	539,500	58.0%
TOTAL EXPENDITURES AND TRANSFERS OUT	26,086,015	27,242,520	26,973,402	25,682,923	28,159,724	4.4%

Other Funds Summary

	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% Change In Budget
<u>PUBLIC SAFETY SALES TAX FUND (Fund 20)</u>						
Beginning Balance	2,162,181	2,361,226	2,336,000	2,510,132	2,722,928	16.6%
Revenues	4,452,891	4,564,719	4,306,000	4,835,184	4,803,000	11.5%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	(4,253,846)	(4,415,813)	(4,622,388)	(4,622,388)	(4,919,013)	6.4%
Change in Fund Balance	199,045	148,906	(316,388)	212,796	(116,013)	-63.3%
Ending Balance	2,361,226	2,510,132	2,019,612	2,722,928	2,606,915	29.1%
<u>GIS MAPPING FUND (Fund 51)</u>						
Beginning Balance	676,552	832,285	523,182	621,213	595,973	13.9%
Revenues	429,605	291,125	256,000	325,566	256,000	0.0%
Expenses	219,828	401,555	316,692	295,895	329,233	4.0%
Net Transfers In (Out)	(54,044)	(100,642)	(63,782)	(54,911)	(73,700)	15.5%
Change in Fund Balance	155,733	(211,072)	(124,474)	(25,241)	(146,933)	18.0%
Ending Balance	832,285	621,213	398,708	595,973	449,040	12.6%
<u>GIS RECORDING FUND (Fund 370)</u>						
Beginning Balance	102,782	115,384	106,000	110,493	108,581	2.4%
Revenues	53,484	36,017	43,000	40,490	44,000	2.3%
Expenses	40,883	40,908	42,450	42,402	43,650	2.8%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	12,601	(4,891)	550	(1,912)	350	-36.4%
Ending Balance	115,384	110,493	106,550	108,581	108,931	2.2%
<i>Levy Funds</i>						
<u>HEALTH & HUMAN SERVICES FUND (Fund 210)</u>						
Beginning Balance	1,896,256	2,390,168	2,100,000	2,745,659	3,078,075	46.6%
Revenues	4,611,484	4,358,013	3,073,087	3,689,318	2,592,635	-15.6%
Expenses	4,633,644	4,567,667	3,935,453	4,032,855	3,607,627	-8.3%
Net Transfers In (Out)	516,072	565,145	703,764	675,953	367,364	-47.8%
Change in Fund Balance	493,913	355,491	(158,602)	332,416	(647,628)	308.3%
Ending Balance	2,390,168	2,745,659	1,941,398	3,078,075	2,430,447	25.2%
<u>COMMUNITY 708 MENTAL HEALTH BOARD FUND (Fund 050)</u>						
Beginning Balance	1,802	23	1,288	8	4	-99.7%
Revenues	918,620	928,014	927,889	922,601	932,000	0.4%
Expenses	119,611	122,138	121,000	120,297	128,000	5.8%
Net Transfers In (Out)	(800,789)	(805,891)	(807,000)	(802,308)	(804,000)	-0.4%
Change in Fund Balance	(1,780)	(15)	(111)	(4)	0	-100.0%
Ending Balance	23	8	1,177	4	4	-99.7%
<u>SOCIAL SERVICES FOR SENIOR CITIZENS FUND (Fund 06)</u>						
Beginning Balance	331	52	0	5	14,203	
Revenues	340,221	343,709	350,000	348,178	350,000	0.0%
Expenses	256,605	259,089	324,500	249,302	324,500	0.0%
Net Transfers In (Out)	(83,895)	(84,667)	(25,500)	(84,678)	(25,500)	0.0%
Change in Fund Balance	(279)	(47)	0	14,198	0	
Ending Balance	52	5	0	14,203	14,203	
<u>EXTENSION EDUCATION FUND (Fund 080)</u>						
Beginning Balance	69	61	0	3	3	
Revenues	178,693	182,961	185,671	184,780	187,527	1.0%
Expenses	178,700	183,020	185,671	184,780	187,527	1.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(7)	(59)	0	0	0	
Ending Balance	61	3	0	3	3	
<u>COUNTY HIGHWAY FUND (Fund 120)</u>						
Beginning Balance	211,827	346,728	100,000	132,663	210,229	110.2%
Revenues	1,638,540	1,678,937	1,654,050	1,658,436	1,679,750	1.6%
Expenses	1,403,639	1,793,002	1,624,492	1,480,870	1,754,251	8.0%
Net Transfers In (Out)	(100,000)	(100,000)	(100,000)	(100,000)	(75,000)	-25.0%
Change in Fund Balance	134,901	(214,065)	(70,442)	77,566	(149,501)	112.2%
Ending Balance	346,728	132,663	29,558	210,229	60,728	105.5%
<u>COUNTY BRIDGE FUND (Fund 130)</u>						
Beginning Balance	1,698,688	1,339,373	1,100,000	1,165,120	625,435	-43.1%
Revenues	712,301	674,008	1,775,000	1,754,955	1,350,000	-23.9%
Expenses	1,259,997	872,049	2,005,000	2,315,357	1,660,000	-17.2%
Net Transfers In (Out)	188,382	23,788	0	20,717	280,000	
Change in Fund Balance	(359,315)	(174,253)	(230,000)	(539,685)	(30,000)	-87.0%
Ending Balance	1,339,373	1,165,120	870,000	625,435	595,435	-31.6%

Other Funds Summary

	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% Change In Budget
Levy Funds (cont.)						
FEDERAL AID MATCHING FUND (Fund 140)						
Beginning Balance	18,866	22,822	28,000	27,880	32,900	17.5%
Revenues	3,957	5,058	5,000	5,020	5,000	0.0%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	3,957	5,058	5,000	5,020	5,000	0.0%
Ending Balance	22,822	27,880	33,000	32,900	37,900	14.8%
IMRF & SOCIAL SECURITY FUND (Fund 090)						
Beginning Balance	1,074,888	1,016,737	1,000,000	1,311,541	1,593,792	59.4%
Revenues	6,527,890	7,184,295	7,408,550	7,305,148	7,491,350	1.1%
Expenses	6,651,998	6,949,142	7,630,000	7,093,472	7,550,000	-1.0%
Net Transfers In (Out)	65,957	59,651	87,630	70,575	93,800	7.0%
Change in Fund Balance	(58,151)	294,804	(133,820)	282,251	35,150	-126.3%
Ending Balance	1,016,737	1,311,541	866,180	1,593,792	1,628,942	88.1%
LIABILITY INSURANCE FUND (Fund 100)						
Beginning Balance	77,072	566,189	270,204	222,510	280,376	3.8%
Revenues	1,095,309	834,710	1,194,572	1,240,963	1,292,978	8.2%
Expenses	866,018	944,052	1,040,000	1,007,967	891,913	-14.2%
Net Transfers In (Out)	259,826	(234,337)	(178,251)	(175,130)	(403,260)	126.2%
Change in Fund Balance	489,117	(343,679)	(23,679)	57,866	(2,195)	-90.7%
Ending Balance	566,189	222,510	246,525	280,376	278,181	12.8%
TUBERCULOSIS FUND (Fund 070)						
Beginning Balance	2,684	5,658	0	4,157	4,238	
Revenues	14,803	14,919	15,000	15,082	15,000	0.0%
Expenses	11,828	16,420	15,000	15,001	15,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	2,975	(1,501)	0	81	0	
Ending Balance	5,658	4,157	0	4,238	4,238	
PUBLIC BUILDING COMMISSION LEASE FUND (Fund 110)						
Beginning Balance	464	2,412	0	2,862	2,862	
Revenues	178,448	450	20	1	20	0.0%
Expenses	176,500	183,000	180,000	180,000	180,000	0.0%
Net Transfers In (Out)	0	183,000	180,000	180,000	180,000	0.0%
Change in Fund Balance	1,948	450	20	1	20	0.0%
Ending Balance	2,412	2,862	20	2,862	2,882	14310.8%
VETERANS ASSISTANCE CMS FUND (Fund 890)						
Beginning Balance	129,688	166,999	100,432	182,383	286,443	185.2%
Revenues	385,947	395,757	403,789	401,472	403,789	0.0%
Expenses	305,682	338,370	350,093	270,665	348,300	-0.5%
Net Transfers In (Out)	(42,954)	(42,003)	(52,949)	(26,747)	(56,700)	7.1%
Change in Fund Balance	37,311	15,384	747	104,060	(1,211)	-262.1%
Ending Balance	166,999	182,383	101,179	286,443	285,232	181.9%
ECONOMIC DEVELOPMENT COMMISSION FUND (Fund 020)						
Beginning Balance	12,979	8,264	4,740	5,998	11,264	137.6%
Revenues	3,500	4,342	4,665	3,810	3,000	-35.7%
Expenses	32,215	32,608	32,096	26,818	32,355	0.8%
Net Transfers In (Out)	24,000	26,000	28,274	28,274	29,356	3.8%
Change in Fund Balance	(4,715)	(2,266)	843	5,266	1	-99.9%
Ending Balance	8,264	5,998	5,583	11,264	11,265	101.8%
RESTRICTED ECONOMIC DEVELOPMENT REVOLVING LOAN FUND (Fund 030)						
Beginning Balance	1,942,597	1,968,945	1,986,883	1,987,307	1,720,649	-13.4%
Revenues	27,348	19,862	19,838	25,642	56,054	182.6%
Expenses	0	0	250,000	290,000	750,000	200.0%
Net Transfers In (Out)	(1,000)	(1,500)	(1,900)	(2,300)	(5,356)	181.9%
Change in Fund Balance	26,348	18,362	(232,062)	(266,658)	(699,302)	201.3%
Ending Balance	1,968,945	1,987,307	1,754,821	1,720,649	1,021,347	-41.8%
TRANSPORTATION SALES TAX FUND (Fund 190)						
Beginning Balance	6,250,020	6,444,246	5,300,000	6,099,610	7,598,583	43.4%
Revenues	4,466,804	4,815,592	4,385,000	4,903,480	4,515,000	3.0%
Expenses	4,222,578	5,110,228	6,950,000	3,354,507	9,900,000	42.4%
Net Transfers In (Out)	(50,000)	(50,000)	(45,000)	(50,000)	205,000	-555.6%
Change in Fund Balance	194,226	(344,636)	(2,610,000)	1,498,973	(5,180,000)	98.5%
Ending Balance	6,444,246	6,099,610	2,690,000	7,598,583	2,418,583	-10.1%

Other Funds Summary

	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% Change In Budget
<i>Special Revenue Funds</i>						
COUNTY MOTOR FUEL TAX FUND - State Transfer (Fund 150)						
Beginning Balance	875,984	798,424	1,250,000	1,473,486	810,251	-35.2%
Revenues	2,012,435	2,211,177	2,141,220	1,173,863	1,787,761	-16.5%
Expenses	2,089,996	1,536,115	2,500,000	1,837,098	2,000,000	-20.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(77,561)	675,062	(358,780)	(663,235)	(212,239)	-40.8%
Ending Balance	798,424	1,473,486	891,220	810,251	598,012	-32.9%
TOWNSHIP BRIDGE FUND (Fund 170)						
Beginning Balance	21	56	27,000	56	230,197	752.6%
Revenues	162,213	23,788	243,000	250,858	31,000	-87.2%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	(162,178)	(23,788)	(270,000)	(20,717)	(280,000)	3.7%
Change in Fund Balance	35	0	(27,000)	230,141	(249,000)	822.2%
Ending Balance	56	56	0	230,197	(18,803)	
COUNTY HIGHWAY RESTRICTED FUND (Fund 180)						
Beginning Balance	313,969	315,969	320,000	313,969	314,969	-1.6%
Revenues	2,000	7,000	5,000	6,000	5,000	0.0%
Expenses	0	9,000	0	5,000	0	
Net Transfers In (Out)	0	0	(5,000)	0	(255,000)	5000.0%
Change in Fund Balance	2,000	(2,000)	0	1,000	(250,000)	
Ending Balance	315,969	313,969	320,000	314,969	64,969	-79.7%
SALT STORAGE BUILDING MAINT. FUND (Fund 22)						
Beginning Balance	2,500	5,250	8,000	8,000	10,750	34.4%
Revenues	2,750	2,750	2,750	2,750	2,750	0.0%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	2,750	2,750	2,750	2,750	2,750	0.0%
Ending Balance	5,250	8,000	10,750	10,750	13,500	25.6%
TRANSPORTATION ALTERNATIVES PROGRAM - TAP (Fund 191)						
Beginning Balance	0	40,000	70,000	62,916	89,419	27.7%
Revenues	0	0	0	0	0	
Expenses	10,000	27,084	60,000	23,497	50,000	-16.7%
Net Transfers In (Out)	50,000	50,000	50,000	50,000	50,000	0.0%
Change in Fund Balance	40,000	22,916	(10,000)	26,503	0	-100.0%
Ending Balance	40,000	62,916	60,000	89,419	89,419	49.0%
ANIMAL CONTROL FUND (Fund 350)						
Beginning Balance	53,431	44,654	49,785	60,179	102,400	105.7%
Revenues	220,624	228,758	227,700	231,653	225,490	-1.0%
Expenses	176,980	163,613	180,827	146,310	181,750	0.5%
Net Transfers In (Out)	(52,422)	(49,620)	(44,429)	(43,122)	(43,740)	-1.6%
Change in Fund Balance	(8,778)	15,526	2,444	42,221	0	-100.0%
Ending Balance	44,654	60,179	52,229	102,400	102,400	96.1%
COUNTY ANIMAL POPULATION CONTROL FUND (Fund 870)						
Beginning Balance	60,939	64,358	68,357	71,549	82,149	20.2%
Revenues	11,205	15,125	12,000	15,112	12,000	0.0%
Expenses	7,786	7,934	10,000	4,512	10,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	3,419	7,191	2,000	10,600	2,000	0.0%
Ending Balance	64,358	71,549	70,357	82,149	84,149	19.6%
ANIMAL MEDICAL CARE FUND (Fund 341)						
Beginning Balance	0	250	18,700	21,935	33,497	79.1%
Revenues	250	26,294	1,000	12,915	1,000	0.0%
Expenses	0	4,609	3,750	1,353	7,750	106.7%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	250	21,685	(2,750)	11,562	(6,750)	145.5%
Ending Balance	250	21,935	15,950	33,497	26,747	67.7%
STATE PET POPULATION FUND (Fund 860)						
Beginning Balance	260	4,020	0	5,865	7,950	
Revenues	3,760	1,845	1,500	2,085	1,500	0.0%
Expenses	0	0	1,500	0	1,500	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	3,760	1,845	0	2,085	0	
Ending Balance	4,020	5,865	0	7,950	7,950	

Other Funds Summary

	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% Change In Budget
Special Revenue Funds (cont.)						
RECORDER DOCUMENT STORAGE FUND (Fund 380)						
Beginning Balance	632,402	576,537	455,620	534,348	522,715	14.7%
Revenues	284,122	170,885	204,250	192,222	204,250	0.0%
Expenses	339,988	213,074	241,490	203,855	232,490	-3.7%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(55,866)	(42,189)	(37,240)	(11,634)	(28,240)	-24.2%
Ending Balance	576,537	534,348	418,380	522,715	494,475	18.2%
STATE RENTAL HOUSING SUPPORT PROGRAM FUND (Fund 810)						
Beginning Balance	0	32,337	0	0	0	
Revenues	222,147	143,613	193,500	166,806	193,500	0.0%
Expenses	189,810	175,950	193,500	166,806	193,500	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	32,337	(32,337)	0	0	0	
Ending Balance	32,337	0	0	0	0	
HELP AMERICA VOTE ACT - HAVA (Fund 920)						
Beginning Balance	93,665	112,973	114,883	66,709	68,865	-40.1%
Revenues	19,308	53,249	30,000	2,156	30,000	0.0%
Expenses	0	5,848	30,000	0	30,000	0.0%
Net Transfers In (Out)	0	(93,665)	0	0	0	
Change in Fund Balance	19,308	(46,264)	0	2,156	0	
Ending Balance	112,973	66,709	114,883	68,865	68,865	-40.1%
COUNTY CLERK DEATH CERTIFICATE SURCHARGE FUND (Fund 371)						
Beginning Balance	1,174	0	0	(3)	0	
Revenues	1,375	1,412	1,412	0	1,459	3.3%
Expenses	2,549	1,415	1,412	1,412	1,459	3.3%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(1,174)	(3)	0	(1,412)	0	
Ending Balance	0	(3)	0	(1,415)	0	
INDEMNITY FUND (Fund 540)						
Beginning Balance	204,187	215,987	222,000	225,647	225,647	1.6%
Revenues	11,800	9,660	10,000	0	10,000	0.0%
Expenses	0	0	5,000	0	5,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	11,800	9,660	5,000	0	5,000	0.0%
Ending Balance	215,987	225,647	227,000	225,647	230,647	1.6%
TAX SALE AUTOMATION FUND (Fund 530)						
Beginning Balance	38,455	26,178	6,250	12,851	7,558	20.9%
Revenues	12,514	12,312	15,000	9,360	15,000	0.0%
Expenses	24,790	25,639	21,000	14,653	21,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(12,276)	(13,327)	(6,000)	(5,293)	(6,000)	0.0%
Ending Balance	26,178	12,851	250	7,558	1,558	523.3%
SALE IN ERROR INTEREST FUND (Fund 820)						
Beginning Balance	100,000	35,400	26,000	41,472	39,561	52.2%
Revenues	35,400	266,472	255,000	0	255,000	0.0%
Expenses	147,912	735,400	5,000	1,911	5,000	0.0%
Net Transfers In (Out)	47,912	475,000	(275,000)	0	(250,000)	-9.1%
Change in Fund Balance	(64,600)	6,072	(25,000)	(1,911)	0	-100.0%
Ending Balance	35,400	41,472	1,000	39,561	39,561	3856.1%
SHERIFF'S E-TICKET (Fund 360)						
Beginning Balance	4,786	7,967	11,050	10,346	12,948	17.2%
Revenues	3,181	2,379	3,000	2,602	2,700	-10.0%
Expenses	0	0	2,000	0	2,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	3,181	2,379	1,000	2,602	700	-30.0%
Ending Balance	7,967	10,346	12,050	12,948	13,648	13.3%
SHERIFF PREVENTION OF ALCOHOL/CRIMINAL VIOLENCE FUND (Fund 390)						
Beginning Balance	27,969	40,573	46,740	46,392	38,666	-17.3%
Revenues	14,805	19,188	18,000	19,179	15,000	-16.7%
Expenses	2,200	13,369	42,000	26,905	17,500	-58.3%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	12,605	5,819	(24,000)	(7,726)	(2,500)	-89.6%
Ending Balance	40,573	46,392	22,740	38,666	36,166	59.0%

Other Funds Summary

	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% Change In Budget
Special Revenue Funds (cont.)						
SHERIFF'S DRUG ABUSE REVENUE FUND (Fund 400)						
Beginning Balance	37,676	59,418	63,600	55,663	67,031	5.4%
Revenues	34,090	30,684	39,000	40,023	60,000	53.8%
Expenses	12,348	20,249	55,000	28,655	28,000	-49.1%
Net Transfers In (Out)	0	(14,190)	0	0	0	
Change in Fund Balance	21,742	(3,755)	(16,000)	11,368	32,000	-300.0%
Ending Balance	59,418	55,663	47,600	67,031	99,031	108.0%
SHERIFF'S FTA Fund (Fund 840)						
Beginning Balance	53,015	65,046	60,960	59,007	57,896	-5.0%
Revenues	35,566	24,966	30,000	25,634	30,000	0.0%
Expenses	23,535	31,005	40,000	26,745	32,000	-20.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	12,030	(6,039)	(10,000)	(1,111)	(2,000)	-80.0%
Ending Balance	65,046	59,007	50,960	57,896	55,896	9.7%
SHERIFF'S VEHICLE FUND - Statutory (Fund 910)						
Beginning Balance	23,106	44,852	43,939	39,171	38,667	-12.0%
Revenues	45,478	19,793	25,000	26,841	25,000	0.0%
Expenses	23,732	25,474	40,000	27,345	25,000	-37.5%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	21,746	(5,681)	(15,000)	(504)	0	-100.0%
Ending Balance	44,852	39,171	28,939	38,667	38,667	33.6%
SHERIFF'S RANGE FEES FUND (Fund 402)						
Beginning Balance	29,945	27,610	30,000	30,732	34,622	15.4%
Revenues	4,022	4,027	4,500	4,031	4,500	0.0%
Expenses	6,357	905	15,000	141	15,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(2,335)	3,122	(10,500)	3,890	(10,500)	0.0%
Ending Balance	27,610	30,732	19,500	34,622	24,122	23.7%
JAIL COMMISSARY (Fund 403)						
Beginning Balance	88,101	102,576	52,500	79,927	140,324	167.3%
Revenues	102,534	66,032	15,000	81,530	100,000	566.7%
Expenses	88,059	88,681	25,000	21,133	95,940	283.8%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	14,475	(22,649)	(10,000)	60,397	4,060	-140.6%
Ending Balance	102,576	79,927	42,500	140,324	144,384	239.7%
COUNTY RESERVE (Fund 600)						
Beginning Balance	125,355	134,726	134,725	121,859	129,523	-3.9%
Revenues	30,514	30,813	15,100	31,115	15,100	0.0%
Expenses	21,143	43,680	11,100	23,451	11,100	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	9,370	(12,867)	4,000	7,664	4,000	0.0%
Ending Balance	134,726	121,859	138,725	129,523	133,523	-3.7%
COURT SECURITY FUND (Fund 420)						
Beginning Balance	366,028	318,146	327,730	301,787	296,363	-9.6%
Revenues	248,059	210,610	220,000	183,401	200,000	-9.1%
Expenses	45,941	76,969	100,000	38,825	75,000	-25.0%
Net Transfers In (Out)	(250,000)	(150,000)	(150,000)	(150,000)	(120,000)	-20.0%
Change in Fund Balance	(47,882)	(16,359)	(30,000)	(5,424)	5,000	-116.7%
Ending Balance	318,146	301,787	297,730	296,363	301,363	1.2%
STATE'S ATTORNEY DRUG ENFORCEMENT FUND (Fund 500)						
Beginning Balance	35,862	36,455	40,471	42,127	45,090	11.4%
Revenues	3,506	5,936	2,500	4,456	4,000	60.0%
Expenses	2,913	264	10,000	1,493	10,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	593	5,672	(7,500)	2,963	(6,000)	-20.0%
Ending Balance	36,455	42,127	32,971	45,090	39,090	18.6%
CHILD ADVOCACY (Fund 770)						
Beginning Balance	4,107	4,107	4,107	4,107	4,107	0.0%
Revenues	0	0	0	0	1	
Expenses	0	0	1,500	0	2,000	33.3%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	0	(1,500)	0	(1,999)	33.3%
Ending Balance	4,107	4,107	2,607	4,107	2,108	-19.1%

Other Funds Summary

	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% Change In Budget
Special Revenue Funds (cont.)						
STATE'S ATTORNEY RECORDS AUTOMATION (Fund 442)						
Beginning Balance	1,750	7,701	11,168	13,618	19,458	74.2%
Revenues	6,437	5,917	5,000	5,840	5,500	10.0%
Expenses	486	0	5,000	0	12,500	150.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	5,951	5,917	0	5,840	(7,000)	
Ending Balance	7,701	13,618	11,168	19,458	12,458	11.6%
STATE'S ATTORNEY JUVENILE JUSTICE COUNCIL (Fund 443)						
Beginning Balance	0	500	1,172	923	4,851	313.9%
Revenues	500	1,150	0	5,029	15,000	
Expenses	0	727	500	1,101	15,000	2900.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	500	423	(500)	3,928	0	-100.0%
Ending Balance	500	923	672	4,851	4,851	621.9%
STATE'S ATTORNEY MONEY LAUNDERING ASSET FORFEITURE FUND (Fund 444)						
Beginning Balance	0	0	0	0	0	
Revenues	0	0	0	0	0	
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	0	0	0	0	
Ending Balance	0	0	0	0	0	
CIRCUIT CLERK DOCUMENT STORAGE FUND (Fund 440)						
Beginning Balance	827,437	840,258	771,758	775,767	746,572	-11.1%
Revenues	180,410	153,081	160,000	137,964	155,000	1.3%
Expenses	167,588	217,573	166,775	167,159	292,778	34.6%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	12,822	(64,492)	(6,775)	(29,195)	(137,778)	113.6%
Ending Balance	840,258	775,767	764,983	746,572	608,794	-21.5%
COURT AUTOMATION FUND (Fund 450)						
Beginning Balance	801,530	728,353	542,396	691,688	596,436	10.0%
Revenues	178,028	150,559	160,000	135,303	150,000	-6.3%
Expenses	251,205	187,225	351,500	230,555	281,600	-19.9%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(73,177)	(36,666)	(191,500)	(95,252)	(131,600)	-31.3%
Ending Balance	728,353	691,688	350,896	596,436	464,836	32.5%
CHILD SUPPORT COLLECTION FUND (Fund 460)						
Beginning Balance	223,691	251,654	242,254	252,933	233,075	-3.8%
Revenues	57,822	63,686	55,000	46,994	47,000	-14.5%
Expenses	29,859	62,407	76,710	66,852	79,110	3.1%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	27,963	1,279	(21,710)	(19,858)	(32,110)	47.9%
Ending Balance	251,654	252,933	220,544	233,075	200,965	-8.9%
CIRCUIT CLERK OPERATION FUND (Fund 900)						
Beginning Balance	18,466	5,539	11,126	12,335	13,207	18.7%
Revenues	20,576	21,039	20,000	19,013	20,000	0.0%
Expenses	33,504	14,243	17,705	18,141	19,160	8.2%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(12,928)	6,796	2,295	872	840	-63.4%
Ending Balance	5,539	12,335	13,421	13,207	14,047	4.7%
ELECTRONIC CITATION FUND (Fund 830)						
Beginning Balance	16,438	27,178	14,178	35,679	43,794	208.9%
Revenues	10,740	8,501	9,000	8,115	9,000	0.0%
Expenses	0	0	0	0	10,000	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	10,740	8,501	9,000	8,115	(1,000)	-111.1%
Ending Balance	27,178	35,679	23,178	43,794	42,794	84.6%
CIRCUIT CLERK TRANSPORTATION SAFETY HIGHWAY HIRE-BACK (Fund 441)						
Beginning Balance	125	125	125	125	125	0.0%
Revenues	0	0	0	0	125	
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	0	0	0	125	
Ending Balance	125	125	125	125	250	100.0%

Other Funds Summary

	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% Change In Budget
Special Revenue Funds (cont.)						
LAW LIBRARY FUND (Fund 430)						
Beginning Balance	286,959	248,811	225,000	195,522	137,345	-39.0%
Revenues	65,897	57,041	60,000	47,073	60,000	0.0%
Expenses	104,044	110,330	88,256	105,250	80,648	-8.6%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(38,147)	(53,289)	(28,256)	(58,177)	(20,648)	-26.9%
Ending Balance	248,811	195,522	196,744	137,345	116,697	-40.7%
PROBATION SERVICES FUND (Fund 480)						
Beginning Balance	805,648	803,213	796,828	746,348	723,251	-9.2%
Revenues	196,726	203,990	200,950	207,496	196,050	-2.4%
Expenses	171,111	223,829	335,400	168,692	316,600	-5.6%
Net Transfers In (Out)	(28,050)	(37,026)	(64,780)	(61,901)	(60,000)	-7.4%
Change in Fund Balance	(2,435)	(56,865)	(199,230)	(23,097)	(180,550)	-9.4%
Ending Balance	803,213	746,348	597,598	723,251	542,701	-9.2%
CORONER'S DEATH CERTIFICATE GRANT (Fund 470)						
Beginning Balance	7,732	4,607	6,000	4,160	6,815	13.6%
Revenues	4,626	4,321	4,000	5,794	4,000	0.0%
Expenses	7,751	4,768	4,000	3,139	4,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(3,124)	(447)	0	2,655	0	
Ending Balance	4,607	4,160	6,000	6,815	6,815	13.6%
CORONER'S FEES (Fund 940)						
Beginning Balance	11,808	5,484	100	4,526	9,225	9124.6%
Revenues	4,450	8,670	3,500	7,190	3,500	0.0%
Expenses	10,775	9,628	3,500	2,491	3,500	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(6,325)	(958)	0	4,699	0	
Ending Balance	5,484	4,526	100	9,225	9,225	9124.6%
CSBG REVOLVING LOAN FUND (Fund 250)						
Beginning Balance	42,469	46,448	55,225	54,095	49,421	-10.5%
Revenues	19,178	7,647	10,900	7,849	7,500	-31.2%
Expenses	15,199	0	0	12,523	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	3,979	7,647	10,900	(4,674)	7,500	-31.2%
Ending Balance	46,448	54,095	66,125	49,421	56,921	-13.9%
WIC (Fund 211)						
Beginning Balance	0	0	400	68,063	68,236	16959.0%
Revenues	0	68,063	400	173	400	0.0%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	68,063	400	173	400	0.0%
Ending Balance	0	68,063	800	68,236	68,636	8479.5%
KENDALL AREA TRANSIT (Fund 550)						
Beginning Balance	153,212	199,764	230,000	210,211	174,400	-24.2%
Revenues	870,767	1,054,927	1,072,325	685,447	947,799	-11.6%
Expenses	874,083	1,093,487	1,142,257	766,888	969,699	-15.1%
Net Transfers In (Out)	49,868	49,007	48,750	45,630	46,273	-5.1%
Change in Fund Balance	46,552	10,447	(21,182)	(35,811)	24,373	-215.1%
Ending Balance	199,764	210,211	208,818	174,400	198,773	-4.8%
LIABILITY INSURANCE PROGRAM (Fund 230)						
Beginning Balance	32,039	15,932	25,000	23,529	0	-100.0%
Revenues	0	1	1	0	1	0.0%
Expenses	391,108	247,404	200,000	262,941	200,000	0.0%
Net Transfers In (Out)	375,000	255,000	200,000	200,000	200,000	0.0%
Change in Fund Balance	(16,108)	7,597	1	(62,941)	1	0.0%
Ending Balance	15,932	23,529	25,001	(39,412)	1	-100.0%

Other Funds Summary

	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% Change In Budget
Capital Projects & Debt Service Funds						
GENERAL FUND SPECIAL RESERVE FUND (Fund 760)						
Beginning Balance	1,318,266	1,318,266	480,000	445,001	265,001	-44.8%
Revenues	0	0	0	0	0	
Expenses	0	34,999	300,000	0	300,000	0.0%
Net Transfers In (Out)	0	(838,266)	(180,000)	(180,000)	(180,000)	0.0%
Change in Fund Balance	0	(873,265)	(480,000)	(180,000)	(480,000)	0.0%
Ending Balance	1,318,266	445,001	0	265,001	(214,999)	
CAPITAL IMPROVEMENT FUND (Fund 040)						
Beginning Balance	1,318,259	1,517,754	542,954	805,912	1,022,299	88.3%
Revenues	113,594	129,712	123,400	117,637	123,400	0.0%
Expenses	64,098	991,554	50,000	51,250	180,000	260.0%
Net Transfers In (Out)	150,000	150,000	150,000	150,000	150,000	0.0%
Change in Fund Balance	199,496	(711,842)	223,400	216,387	93,400	-58.2%
Ending Balance	1,517,754	805,912	766,354	1,022,299	1,115,699	45.6%
PUBLIC SAFETY CAPITAL IMPROVEMENT FUND (Fund 750)						
Beginning Balance	1,729,064	2,145,039	2,401,539	3,391,194	3,691,125	53.7%
Revenues	0	0	0	0	0	
Expenses	184,025	86,580	2,055,000	69	2,339,255	13.8%
Net Transfers In (Out)	600,000	1,332,735	300,000	300,000	300,000	0.0%
Change in Fund Balance	415,975	1,246,155	(1,755,000)	299,931	(2,039,255)	16.2%
Ending Balance	2,145,039	3,391,194	646,539	3,691,125	1,651,870	155.5%
COURTHOUSE RESTORATION FUND (Fund 850)						
Beginning Balance	2,705	4,055	4,055	6,625	8,435	108.0%
Revenues	2,550	2,570	2,000	2,010	2,000	0.0%
Expenses	1,200	0	2,000	200	2,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	1,350	2,570	0	1,810	0	
Ending Balance	4,055	6,625	4,055	8,435	8,435	108.0%
BUILDING FUND (Fund 260)						
Beginning Balance	424,852	532,352	640,000	639,852	747,352	16.8%
Revenues	7,500	7,500	7,500	7,500	7,500	0.0%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	100,000	100,000	100,000	100,000	75,000	-25.0%
Change in Fund Balance	107,500	107,500	107,500	107,500	82,500	-23.3%
Ending Balance	532,352	639,852	747,500	747,352	829,852	11.0%
ANIMAL CONTROL CAPITAL IMPROV. FUND (Fund 340)						
Beginning Balance	41,062	46,762	44,762	51,661	69,276	54.8%
Revenues	0	1,570	0	2,615	0	
Expenses	4,300	11,671	10,000	0	10,000	0.0%
Net Transfers In (Out)	10,000	15,000	10,000	15,000	0	-100.0%
Change in Fund Balance	5,700	4,899	0	17,615	(10,000)	
Ending Balance	46,762	51,661	44,762	69,276	59,276	32.4%
COURTHOUSE EXPANSION BOND PROCEEDS (Fund 970)						
Beginning Balance	30,983	4,377	4,377	4,379	4,381	0.1%
Revenues	28,082	2	0	2	0	
Expenses	54,688	0	4,377	0	4,381	0.1%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(26,606)	2	(4,377)	2	(4,381)	0.1%
Ending Balance	4,377	4,379	0	4,381	0	
COUNTY BUILDING BOND PROCEEDS FUND 2011 (Fund 300)						
Beginning Balance	5,915	5,915	0	5,915	0	
Revenues	0	0	0	0	5,915	
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	0	0	0	5,915	
Ending Balance	5,915	5,915	0	5,915	5,915	
JAIL ADDITION DEBT SERVICE FUND 2002A & 2010 (Fund 580)						
Beginning Balance	1,171	1,347	1,000	1,591	2,069	106.9%
Revenues	165	159	50	407	50	0.0%
Expenses	979,726	936,215	968,650	968,579	1,175,050	21.3%
Net Transfers In (Out)	979,738	936,300	968,650	968,650	1,175,100	21.3%
Change in Fund Balance	177	244	50	478	100	100.0%
Ending Balance	1,347	1,591	1,050	2,069	2,169	106.6%

Other Funds Summary

	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% Change In Budget
<i>Capital Projects & Debt Service Funds (cont.)</i>						
COUNTY BUILDING DEBT SERVICE FUND 2002B & 2011 (Fund 560)						
Beginning Balance	16,095	64,746	75,000	78,920	97,112	29.5%
Revenues	327,895	159,883	145,864	160,500	160,360	9.9%
Expenses	279,244	285,800	282,855	282,308	284,755	0.7%
Net Transfers In (Out)	0	140,091	140,000	140,000	140,000	0.0%
Change in Fund Balance	48,651	14,174	3,009	18,192	15,605	418.6%
Ending Balance	64,746	78,920	78,009	97,112	112,717	44.5%
COURTHOUSE EXPANSION DEBT SERVICE FUND - 2007A, 2007B, 2008, 2009 (Fund 980)						
Beginning Balance	1,122,888	1,263,380	1,630,000	1,633,182	1,680,735	3.1%
Revenues	693	847	250	987	250	0.0%
Expenses	1,534,308	1,660,558	2,006,826	2,007,172	2,225,963	10.9%
Net Transfers In (Out)	1,674,108	2,029,513	2,053,738	2,053,738	2,225,963	8.4%
Change in Fund Balance	140,492	369,802	47,163	47,553	250	-99.5%
Ending Balance	1,263,380	1,633,182	1,677,163	1,680,735	1,680,985	0.2%
TOTAL REVENUE - OTHER FUNDS	31,660,138	32,032,092	31,762,703	31,755,654	31,434,486	-1.0%
TOTAL EXPENDITURE	28,754,065	31,198,521	36,668,837	28,676,598	39,124,124	6.7%
TOTAL TRANSFERS OUT	6,597,490	7,270,794	6,807,392	6,561,467	8,665,137	27.3%
TOTAL FUND BALANCE INCREASE	2,926,723	3,480,169	236,572	3,734,508	195,440	-17.4%
TOTAL USES - OTHER FUNDS	38,278,278	41,949,484	43,712,801	38,972,573	47,984,701	9.8%

County Board

Description

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



Legal Status

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

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

Authorized Personnel Summary				
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Part Time				
Chairman	1	1	1	1
Finance Chair	1	1	1	1
PBZ Chair	1	1	1	1
Member	7	7	7	7
Total	10	10	10	10

County Board

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
PERSONNEL						
010-2-032-6000	12,012	12,012	12,000	12,012	12,012	
010-2-032-6101	21,800	20,000	21,600	21,600	21,600	
010-2-032-6112	1,188	1,188	1,200	1,188	1,188	
010-2-032-6115	76,755	72,080	86,800	68,765	83,300	
Total Personnel	111,755	105,280	121,600	103,565	118,100	-2.9%
CONTRACTUAL						
010-2-032-6203	5,557	850	2,750	3,464	2,750	
010-2-032-6204	1,387	1,194	2,000	1,179	2,000	
010-2-032-6580	460	760	760	-	760	
Total Contractual	7,404	2,804	5,510	4,643	5,510	
COMMODITIES						
010-2-032-6205	6,805	5,122	5,000	8,301	7,000	
Total Commodities	6,805	5,122	5,000	8,301	7,000	40.0%
OTHER						
010-2-032-6199	4,871	4,684	5,000	5,777	6,500	
Total Other	4,871	4,684	5,000	5,777	6,500	30.0%
Department Total	130,835	117,891	137,110	122,285	137,110	

County Clerk and Recorder

Description

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

Legal Status

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

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

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



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

County Clerk & Recorder	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	Full Time			
County Clerk	1	1	1	1
Deputy Clerk	2	2	2	2
Total	3	3	3	3

Election Costs	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	Full Time			
Chief Deputy Clerk	1	1	1	1
Accounts Payable Coord.	1	1	1	1
Voter Reg. Coord.	1	1	1	1
Total	3	3	3	3

GIS Recording	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	Full Time			
Chief Deputy Recorder	1	1	1	1
Deputy Recorder	0	0	0	0
Total	1	1	1	1

Recorder's Document Storage	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	Full Time			
Deputy Clerk	4	5	5	5
Total	4	5	5	5

Grand Total	11	12	12	12
--------------------	-----------	-----------	-----------	-----------

County Clerk and Recorder

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
PERSONNEL						
010-2-006-6000 County Clerk	87,454	85,772	88,766	88,716	90,097	1.5%
010-2-006-6102 Deputy Clerks	53,068	52,039	54,487	54,395	56,887	4.4%
010-2-006-6150 Temporary Help	2,515	1,800	7,000	6,150	7,000	
Total Personnel	143,037	139,612	150,253	149,260	153,984	2.5%
CONTRACTUAL						
010-2-006-6202 Books/Subscriptions	47	-	200	54	200	
010-2-006-6203 Dues/Memberships	545	545	545	545	545	
010-2-006-6204 Conferences	915	573	1,000	-	1,000	
010-2-006-6209 Legal Publications	192	222	500	198	1,000	
010-2-006-6215 Contractual Services	2,911	2,614	4,500	3,295	4,500	
Total Contractual	4,610	3,954	6,745	4,092	7,245	7.4%
COMMODITIES						
010-2-006-6200 Office Supplies	10,849	10,950	11,500	9,267	11,500	
010-2-006-6201 Postage	12,091	10,301	13,500	12,241	13,500	
010-2-006-6205 Mileage	1,132	1,489	1,100	481	1,100	
Total Commodities	24,072	22,741	26,100	21,989	26,100	0.0%
OTHER						
010-2-006-6411 Birth & Death Reg	-	-	3,500	3,500	3,500	
Total Other	-	-	3,500	3,500	3,500	
Department Total	171,720	166,306	186,598	178,841	190,829	2.3%

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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
PERSONNEL						
010-2-007-6102 Salaries	116,176	112,634	118,458	118,308	122,058	3.0%
010-2-007-6107 Overtime	1,203	3,170	7,000	5,277	15,000	
010-2-007-6152 Election Judges Per Diem	43,670	90,125	45,000	41,120	125,000	
010-2-007-6426 Extra Help	5,630	22,261	17,000	10,255	50,000	
Total Personnel	166,679	228,189	187,458	174,960	312,058	66.5%
CONTRACTUAL						
010-2-007-6209 Legal Publications	1,805	3,897	2,750	1,562	5,000	
010-2-007-6215 Contractual Services	67,461	73,304	80,000	70,554	175,000	
010-2-007-6420 School for Judges	-	975	-	-	1,500	
010-2-007-6424 Polling Place Rental	2,280	2,660	3,000	2,465	6,000	
010-2-007-6428 Polling Place Set-up	8,036	8,445	10,000	8,514	20,000	
Total Contractual	79,583	89,281	95,750	83,094	207,500	116.7%
COMMODITIES						
010-2-007-6205 Election Judge Mileage	1,858	3,361	2,000	1,669	5,000	
010-2-007-6421 Ballots	51,501	57,101	53,000	31,753	200,000	
010-2-007-6422 Registration Supplies	3,159	1,309	5,000	4,851	5,000	
010-2-007-6427 Election Supplies	30,879	33,081	45,000	33,252	145,000	
010-2-007-6201 Postage	21,161	4,453	25,000	22,076	40,000	
Total Commodities	108,558	99,304	130,000	93,601	395,000	203.8%
Department Total	354,820	416,774	413,208	351,655	914,558	121.3%

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 by law.

Authorized Personnel Summary				
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% Change In Budget
PERSONNEL							
010-2-016-6101	Court Administrator	36,820	39,090	40,390	40,265	41,682	
010-2-016-6106	Overtime	462	2,264	5,000	3,062	5,000	
010-2-016-6116	Bailiffs	75,128	78,272	87,500	84,425	91,593	
010-2-016-6482	St Apport/Judges' Salaries	3,174	2,866		2,938	3,000	
	Total Personnel	115,585	122,491	132,890	130,689	141,275	6.3%
CONTRACTUAL							
010-2-016-6234	Postage Meter Lease	6,067	7,380	5,600	4,620	5,600	
010-2-016-6151	Court Reporter/Transcripts	2,302	1,310	1,000	1,880	2,000	
010-2-016-6204	Conferences	2,338	4,567	6,000	3,297	6,000	
010-2-016-6206	Training	125	871	2,000	-	2,000	
	Total Contractual	10,831	14,128	14,600	9,797	15,600	6.8%
COMMODITIES							
010-2-016-6200	Office Supplies	3,970	4,939	4,500	3,987	4,500	
010-2-016-6201	Postage	428	458	500	317	500	
010-2-016-6550	Pre-paid Postage	36,057	31,000	32,000	31,000	32,000	
010-2-016-6232	Postage Meter Supplies	1,033	214	1,000	572	1,000	
	Total Commodities	41,489	36,611	38,000	35,876	38,000	0.0%
OTHER							
010-2-016-6481	Statutory Expenses	103,957	127,951	110,000	102,001	110,000	
010-2-016-6483	Judges Insurance	1,706	1,706	1,705	1,706	1,705	
010-2-016-6484	Judges Dues					1,975	
	Total Other	105,663	129,657	111,705	103,706	113,680	1.8%
	Department Total	273,568	302,887	297,195	280,069	308,555	3.8%

Jury Commission

Description

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

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

Legal Status

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



Jury Commission

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
PERSONNEL						
010-2-015-6102 Salaries	10,344	6,088	6,278	6,188	6,317	
010-2-015-6153 Petit Juror Per Diem	20,197	39,318	38,500	31,920	75,000	
010-2-015-6154 Grand Juror Per Diem	7,110	6,482	7,500	12,625	20,000	
010-2-015-6155 Coroner Juror Per Diem	190	-	-	-	-	
Total Personnel	37,840	51,888	52,278	50,733	101,317	93.8%
CONTRACTUAL						
010-2-015-6206 Training	679	-	1,500	-	1,500	
010-2-015-6475 Meals	1,162	1,307	5,000	2,225	5,000	
Total Contractual	1,841	1,307	6,500	2,225	6,500	0.0%
COMMODITIES						
010-2-015-6200 Office Supplies	3,315	3,244	3,500	3,686	3,500	
010-2-015-6201 Postage	3,833	2,750	3,000	2,570	3,000	
Total Commodities	7,148	5,993	6,500	6,255	6,500	0.0%
OTHER						
010-2-015-6476 Automation	3,199	5,153	5,100	5,314	5,315	
010-2-015-6477 Jury System Update	1,812	-		-		
Total Other	5,011	5,153	5,100	5,314	5,315	4.2%
Department Total	51,840	64,341	70,378	64,526	119,632	70.0%

Public Defender

Description

The Public Defender's Office gives legal representation to indigent and criminally charged adults and juveniles in Kendall County, and represents the abused and dependant minors of this county. The Public Defender is appointed by a majority vote of the entire number of Judges of the Circuit Court within the 23rd Judicial Circuit.



Legal Status

55 ILCS 5/3-4006 The Public Defender, as directed by the court, shall act as attorney, without fee, before any court... for all persons who are held in custody or who are charged with the commission of any criminal offense, and who the court finds are unable to employ counsel.

55 ILCS 5/3-4008 The Public Defender...shall have power to appoint...the number of assistants, all duly licensed practitioners...necessary for the proper discharge of the duties of the office...The compensation of the assistants, clerks and

Authorized Personnel Summary				
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<u>Full Time</u>				
Public Defender	1	1	1	1
Asst. Defender	3	4	4	4
Admin. Asst.	1	1	1	1
	<hr/>			
Total	5	6	6	6

Public Defender

ACCOUNT & DESCRIPTION		ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
PERSONNEL							
010-2-019-6101	Public Defender	149,857	147,975	149,857	149,857	149,857	
010-2-019-6102	Asst. Public Defender	197,714	233,855	258,939	259,195	265,413	
010-2-019-6104	Clerical	39,221	40,428	41,407	41,361	42,442	
	Total Personnel	386,792	422,258	450,203	450,413	457,712	1.7%
CONTRACTUAL							
010-2-019-6202	Books/Subscriptions	987	1,860	2,000	1,391	2,000	
010-2-019-6203	Dues / Memberships	1,939	3,581	4,000	4,347	4,000	
010-2-019-6204	Conferences	759	2,995	4,000	312	4,000	
010-2-019-6206	Training	-	1,148	2,000	-	-	
010-2-019-6215	Contractual Services	3,323	3,792	21,000	2,728	21,000	
010-2-019-6239	Transcripts	602	983	2,000	464	2,000	
010-2-019-6510	Conflict Attorney	-	-	-	-	-	
010-2-019-6511	Interpreter Service	-	-	1,000	-	1,000	
010-2-019-6513	PT Investigators	1,889	11,307	5,000	3,567	5,000	
	Total Contractual	9,498	25,666	41,000	12,809	39,000	-4.9%
COMMODITIES							
010-2-019-6200	Office Supplies	2,543	2,444	2,500	2,495	2,500	
010-2-019-6201	Postage	470	589	1,500	452	1,500	
	Total Commodities	3,013	3,033	4,000	2,946	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	399,304	450,958	496,203	466,168	501,712	1.1%

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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<u>Full Time</u>				
Director	1	1	1	1
Supervisor	2	2	2	2
Admin. Officer	2	2	2	2
Investigative Officer		1	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	2
Drug Court Officer				1
Admin. Asst.	1	1	1	1
Secretary	3	3	3	3
Total	18	19	21	22

Combined Court Services (Probation)

ACCOUNT & DESCRIPTION		ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
PERSONNEL							
010-2-018-6101	Supervisor	67,654	68,090	71,775	75,205	75,645	5.4%
010-2-018-6102	Probation Officer Supv.	98,212	99,928	104,194	104,644	107,799	3.5%
010-2-018-6103	Probation Officer	431,102	443,328	611,299	607,494	678,657	11.0%
010-2-018-6104	Clerical	122,262	134,256	140,893	132,934	140,778	-0.1%
	Total Personnel	719,231	745,603	928,161	920,277	1,002,879	8.1%
CONTRACTUAL							
010-2-018-6202	Books/Subscriptions	95	104	100	113	100	
010-2-018-6505	Kane Juvenile Detention	108,050	88,310	100,000	82,140	90,000	
010-2-018-6215	Contractual Services	3,367	2,472	4,000	1,851	4,000	
010-2-018-6217	Vehicle Expense	4,364	3,057	5,000	4,628	5,000	
010-2-018-6506	Juvenile Board & Care	99,447	72,201	100,000	47,408	90,000	
	Total Contractual	215,323	166,143	209,100	136,140	189,100	-9.6%
COMMODITIES							
010-2-018-6200	Office Supplies	5,981	5,971	6,000	5,975	6,000	
010-2-018-6201	Postage	3,606	3,697	5,000	3,674	5,000	
	Total Commodities	9,587	9,669	11,000	9,648	11,000	0.0%
OTHER							
010-2-018-6504	Medical Expenses	149	102	1,000	268	1,000	
	Total Other	149	102	1,000	268	1,000	0.0%
	Department Total	944,290	921,518	1,149,261	1,066,333	1,203,979	4.8%

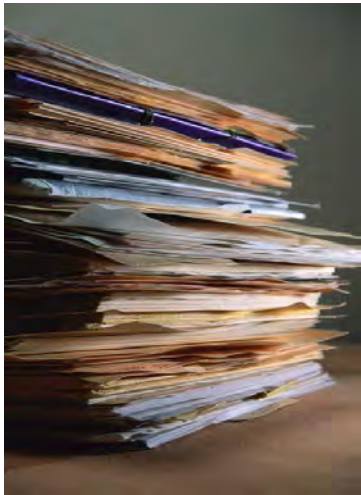
Circuit Court Clerk

Description

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

Legal Status

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



Authorized Personnel Summary

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	
Circuit Clerk	<u>Full Time</u>				
	Circuit Clerk	1	1	1	1
	Accounting Clerk	1	0	0	0
	Clerk Supervisor	2	2	1	0
	Assistant Clerk Supervisor	0	0	0	1
	Deputy Clerk	15	14	14	15
	Fin./Personnel Mgr.	0.2	0.7	0.7	0.7
Total	19.2	17.7	16.7	17.7	

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	
Child Support	<u>Full Time</u>				
	Child Support Clerk	1.5	2	2	2
	Total	1.5	2	2	2

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	
Circuit Clerk Document Storage	<u>Full Time</u>				
	Clerk Supervisor	1	1	1	3
	Deputy Clerk	2.5	3	3	2
	Total	3.5	4	4	5
	<u>Part Time</u>				
	Office Manager	0	0.5	1	1
	Total	3.5	4.5	5	6

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	
Court Automation	<u>Full Time</u>				
	Chief Deputy Clerk	1	1	1	1
	Quality Control Mgr.	1	1	1	0
	Clerk Supervisor	0	0	1	0
	Total	2	2	3	1

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	
Operation / Administrative	<u>Full Time</u>				
	Fin./Personnel Mgr.	0.8	0.3	0.3	0.3
	Total	0.8	0.3	0.3	0.3

Grand Total	27	26.5	27	27
--------------------	-----------	-------------	-----------	-----------

Circuit Clerk

Account No.	Description	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% Change In Budget
PERSONNEL							
010-2-014-6000	Circuit Clerk	87,446	85,772	88,766	88,716	90,097	
010-2-014-6102	Deputy Clerks	438,916	479,647	440,180	430,664	477,862	
010-2-014-6107	Overtime	2,676	2,157	4,000	3,147	5,000	
	Total Personnel	529,038	567,577	532,946	522,526	572,959	7.5%
CONTRACTUAL							
010-2-014-6203	Dues/Memberships	780	780	800	790	800	
010-2-014-6204	Conferences	400	1,117	1,900	1,829	1,900	
010-2-014-6219	Printing Forms	18,685	13,498	20,000	18,930	20,000	
010-2-014-6230	Legal Fees	7,090		-		-	
	Total Contractual	26,955	15,396	22,700	21,549	22,700	0.0%
COMMODITIES							
010-2-014-6200	Office Supplies	10,226	5,806	11,000	9,862	11,000	
010-2-014-6201	Postage	9,217	7,947	11,000	7,240	11,000	
010-2-014-6205	Mileage	568	321	1,200	1,063	1,200	
	Total Commodities	20,012	14,074	23,200	18,165	23,200	0.0%
	Department Total	576,004	597,047	578,846	562,241	618,859	6.9%

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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<u>Full Time</u>				
State's Attorney	1	1	1	1
Assistant State's Attorney	11	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	20	20	20	20

State's Attorney

ACCOUNT & DESCRIPTION		ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% Change In Budget
PERSONNEL							
010-2-020-6000	State's Attorney	166,508	163,306	166,508	166,508	166,508	
010-2-020-6101	Asst State's Attorney	726,857	764,857	791,861	774,890	822,279	
010-2-020-6104	Clerical	296,941	309,302	315,336	308,987	313,592	
010-2-020-6125	Stipends	42,826	43,125	40,455	42,154	40,455	
010-2-020-6117	Temporary Help/Intern	7,041	6,841	14,500	6,587	5,000	
	Total Personnel	1,240,173	1,287,432	1,328,660	1,299,125	1,347,834	1.4%
CONTRACTUAL							
010-2-020-6202	Books/Subscriptions	6,497	3,666	5,500	3,403	5,000	
010-2-020-6203	Dues/Memberships	6,916	6,561	8,500	8,901	9,000	
010-2-020-6204	Conferences	1,317	2,204	2,000	1,633	-	
010-2-020-6206	Training	801	399	1,750	1,250	3,500	
010-2-020-6207	Cell Phones/Pagers	2,828	2,213	3,500	2,215	3,500	
010-2-020-6215	Contractual Services	12,500	12,000	15,000	12,000	15,000	
010-2-020-6239	Transcripts	10,834	10,812	15,000	10,520	15,000	
010-2-020-6522	Appellate Service	27,000	27,000	32,000	32,000	37,000	
	Total Contractual	68,692	64,854	83,250	71,922	88,000	5.7%
COMMODITIES							
010-2-020-6200	Office Supplies	20,484	14,026	13,000	12,518	13,000	
010-2-020-6201	Postage	11,438	12,683	13,000	11,519	13,000	
	Total Commodities	31,922	26,709	26,000	24,036	26,000	0.0%
OTHER							
010-2-020-6520	Child Advocacy Board	10,567	8,563	11,000	17,788	12,000	
010-2-020-6521	Trials/Hearings	14,682	15,863	15,000	19,194	15,000	
	Total Other	25,249	24,426	26,000	36,982	27,000	3.8%
	Department Total	1,366,035	1,403,421	1,463,910	1,432,066	1,488,834	1.7%

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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<u>Full Time</u>				
Sheriff	1	1	1	1
Chief Deputy	1	1	1	1
Undersheriff			1	1
Commander	2	2	2	1
Deputy Commander	1	1	1	0
Evidence Custodian/Fleet Mgr				1
Sergeant	8	8	8	8
Patrol Deputy	45	45	45	45
Business Manager	1	1	1	1
Admin. Asst./HR Manager	1	1	1	1
Records Clerk	6	6	6	6
	66	66	67	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	68.5	68.5	69.5	68.5

Sheriff

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
PERSONNEL						
010-2-009-6000 Sheriff	108,732	106,641	110,904	110,820	112,568	
010-2-009-6102 Chief/Commander	400,962	469,125	426,204	389,188	334,010	
010-2-009-6103 Deputies/Sergeants	3,875,625	3,939,360	4,220,916	4,179,930	4,240,454	
010-2-009-6104 Clerical	325,728	332,537	336,270	323,321	384,566	
010-2-009-6105 Deputies Part Time	1,298	3,174	3,500	7,529	6,500	
010-2-009-6106 Deputies Overtime	136,910	162,771	150,000	123,769	150,000	
010-2-009-6107 Clerical Overtime	1,150	326	1,000	-	1,000	
010-2-009-6162 Security Detail				6,861		
Total Personnel	4,850,406	5,013,935	5,248,793	5,141,418	5,229,098	-0.4%
CONTRACTUAL						
010-2-009-6202 Books/Subscriptions	2,843	3,014	4,100	1,253	1,900	
010-2-009-6204 Conferences/Dues	5,242	7,053	9,840	7,794	12,854	
010-2-009-6206 Training	48,385	51,980	54,155	50,780	52,204	
010-2-009-6207 Cellular Phone	999	1,000	1,000	1,000	1,000	
010-2-009-6215 Contractual Services	18,762	32,959	35,350	31,937	31,262	
010-2-009-6216 Equipment Maintenance	23,184	17,145	33,000	31,224	24,000	
010-2-009-6217 Vehicle Maintenance	105,148	93,983	103,500	103,255	79,000	
010-2-009-6219 Printing	3,276	3,098	5,000	4,919	4,000	
010-2-009-6436 Weapons/Ammunition	6,948	24,510	15,000	13,551	14,710	
010-2-009-6438 Contract Expenses	22,107	27,625	27,875	23,170	26,725	
010-2-009-6440 Public Safety Dispatch	69,593	112,947	-	-	-	
010-2-009-6445 Drug Testing	2,440	2,260	3,100	2,983	3,200	
Total Contractual	308,929	377,575	291,920	271,864	250,855	-14.1%
COMMODITIES						
010-2-009-6200 Office Supplies	14,513	12,860	16,000	15,963	12,000	
010-2-009-6201 Postage	5,893	4,951	5,000	5,000	5,000	
010-2-009-6205 Fuel	187,189	188,676	195,000	115,716	175,000	
010-2-009-6240 Uniforms	12,904	16,149	20,000	21,977	19,500	
010-2-009-6435 Police Supplies	15,478	15,402	22,000	17,614	17,000	
010-2-009-6437 Canine Expenses	2,577	843	2,500	2,116	2,000	
Total Commodities	238,554	238,881	260,500	178,385	230,500	-11.5%
OTHER						
010-2-009-6439 Investigations	7,383	5,828	6,500	3,223	5,500	
010-2-009-6441 Special Response Team	2,000	3,996	4,000	2,000	4,500	
010-2-009-6442 Major Crimes Taskforce	1,000	1,000	1,000	1,000	1,000	
Total Other	10,382	10,824	11,500	6,223	11,000	-4.3%
Department Total	5,408,271	5,641,215	5,812,713	5,597,891	5,721,453	-1.6%

Corrections

Description

The Corrections division of the Kendall County Sheriff's Office is comprised of three special areas. The largest section is the County Jail, the other two are Court Security and Transportation. The Kendall County Jail provides for the custody of individuals awaiting trial, serving sentences up to one year, or sentenced to periodic imprisonment. The Kendall County Jail was opened in 1992 with a capacity of 60 beds. In 2000, the Jail was renovated and an additional 24 beds were added. In FY 2006, a jail expansion that added housing for up to 205 inmates 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				
	2013	2014	2015	2016
Full Time				
Commander	1	1	1	1
Deputy Commander	2	2	2	1
Sergeant	5	5	5	6
Deputy	45	45	45	44
Food Manager	1	1	1	1
Cook	1	1	1	1
Total	55	55	55	54

Corrections

ACCOUNT & DESCRIPTION		ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
PERSONNEL							
010-2-010-6102	Commander/Sergeant	660,569	673,063	739,457	719,506	753,412	
010-2-010-6103	Deputies	3,103,583	3,081,488	3,268,073	3,182,818	3,262,167	
010-2-010-6106	Deputy Overtime	26,158	33,774	31,500	32,026	29,000	
010-2-010-6108	Food Management	77,909	85,164	85,792	89,738	88,583	
	Total Personnel	3,868,219	3,873,489	4,124,822	4,024,088	4,133,162	0.2%
CONTRACTUAL							
010-2-010-6215	Contractual Services	92,000	105,144	182,050	172,562	80,553	
010-2-010-6451	Prisoner Transport	1,908	2,575	5,000	8,729	30,000	
010-2-010-6455	Medical Expenses	49,806	44,943	52,000	46,338	50,000	
010-2-010-6456	Food Service	136,677	137,056	160,000	124,768	150,000	
	Total Contractual	280,391	289,719	399,050	352,397	310,553	-22.2%
	Department Total	4,148,610	4,163,207	4,523,872	4,376,484	4,443,715	-1.8%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
OTHER							
010-2-011-6459	Merit Commission	5,685	3,440	5,800	6,371	7,000	20.7%
	Total Other	5,685	3,440	5,800	6,371	7,000	
	Department Total	5,685	3,440	5,800	6,371	7,000	20.7%

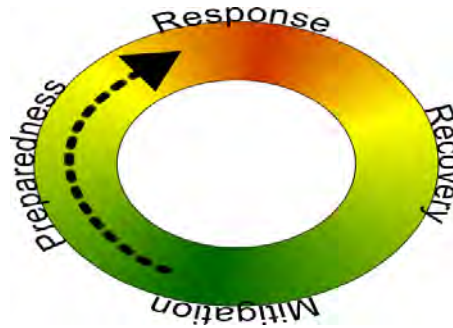
Emergency Management Agency

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				
	2013	2014	2015	2016
Part-time				
Director	1	1	1	1
Assistant	1	1	1	1
Total	2	2	2	2

Emergency Management Agency

ACCOUNT & DESCRIPTION		ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
PERSONNEL							
010-2-012-6101	Director	6,415	6,521	7,270	7,118	7,416	
010-2-012-6104	Clerical	5,350	5,406	6,100	6,093	6,223	
	Total Personnel	11,765	11,928	13,370	13,212	13,639	2.0%
CONTRACTUAL							
010-2-012-6203	Dues/Memberships	180	50	750	750	250	
010-2-012-6204	Conferences	750	750	1,250	1,112	500	
010-2-012-6206	Training	1,718	1,799	2,500	2,994	1,500	
010-2-012-6207	Cellular Telephone	3,226	4,000	4,500	4,152	4,500	
010-2-012-6217	Vehicle Maintenance	14,721	10,400	11,081	10,800	11,081	
010-2-012-6219	Printing	-	-	250	190	250	
010-2-012-6461	Radio/Siren Maintenance	2,032	1,371	2,705	2,675	2,478	
	Total Contractual	22,626	18,371	23,036	22,674	20,559	-10.8%
COMMODITIES							
010-2-012-6200	Office Supplies	1,254	2,482	2,600	2,576	1,600	
010-2-012-6201	Postage	100	100	100	100	100	
010-2-012-6205	Mileage	243	413	850	848	500	
	Total Commodities	1,597	2,995	3,550	3,524	2,200	-38.0%
	Department Total	35,988	33,293	39,956	39,409	36,398	-8.9%

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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<u>Full Time</u>				
Coroner	1	1	1	1
Deputy Coroner	1	1	1	1
Total	2	2	2	2

Coroner

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
PERSONNEL						
010-2-017-6000 Coroner	57,088	56,830	57,944	57,944	57,944	
010-2-017-6102 Deputy Coroner	36,124	37,582	38,250	37,999	38,250	
010-2-017-6156 Per Call - Salaries	16,378	17,811	20,000	16,093	20,000	
Total Personnel	109,590	112,223	116,194	112,037	116,194	0.0%
CONTRACTUAL						
010-2-017-6151 Inquest Transcripts	200	-	-	-	-	
010-2-017-6203 Dues/Memberships	994	909	1,000	984	1,000	
010-2-017-6206 Training	1,499	4,206	4,000	4,121	4,000	
010-2-017-6207 Cellular Phone	3,410	3,071	3,500	3,211	3,500	
010-2-017-6217 Vehicle Maintenance	5,379	5,089	5,000	3,595	5,000	
010-2-017-6490 Autopsies	23,590	20,638	20,000	19,325	20,000	
010-2-017-6491 X-rays	-	-	1,000	-	1,000	
010-2-017-6492 Toxicology Testing	6,490	5,289	7,000	5,654	7,000	
010-2-017-6497 Histology	260	110	500	314	500	
Total Contractual	41,821	39,312	42,000	37,205	42,000	0.0%
COMMODITIES						
010-2-017-6200 Office Supplies	1,732	1,212	2,000	1,600	2,000	
010-2-017-6201 Postage	301	385	500	320	500	
010-2-017-6205 Mileage	119	305	400	251	400	
010-2-017-6240 Clothing Allowance	606	208	500	244	500	
010-2-017-6494 Morgue Supplies	2,829	1,186	3,500	2,203	3,500	
Total Commodities	5,586	3,297	6,900	4,619	6,900	0.0%
OTHER						
010-2-017-6495 Bio-hazard Removal	272	1,161	550	818	550	
010-2-017-6496 Disposition for Indigent Persons	1,330	-	2,000	-	2,000	
Total Other	1,602	1,161	2,550	818	2,550	0.0%
Department Total	158,599	155,992	167,644	154,677	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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Full Time				
Treasurer	1	1	1	1
Chief Deputy Treasurer	1	1	1	1
Tax Collection Manager	1	1	1	1
Accounting Manager	1	1	1	1
Payroll Manager	1	1	1	1
Accounting Assistant	1	1	1	1
Payroll Assistant	1	1	1	1
Total	7	7	7	7

Treasurer

ACCOUNT & DESCRIPTION		ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
PERSONNEL							
010-2-025-6000	Treasurer	87,454	85,772	88,766	88,716	90,097	
010-2-025-6102	Deputy Treasurers	236,605	271,536	278,865	278,552	286,775	
010-2-025-6107	Overtime	99	185	200	-	150	
010-2-025-6150	Temporary Help	-	-	500	-	-	
	Total Personnel	324,158	357,493	368,331	367,268	377,022	2.4%
CONTRACTUAL							
010-2-025-6203	Dues/Memberships	719	769	800	769	800	
010-2-025-6204	Conferences	409	362	750	218	750	
010-2-025-6209	Legal Publications	1,189	1,061	2,000	1,792	2,000	
010-2-025-6215	Contractual Services	4,244	3,534	7,000	5,408	7,000	
	Total Contractual	6,561	5,726	10,550	8,187	10,550	0.0%
COMMODITIES							
010-2-025-6200	Supplies	4,757	4,670	5,000	3,840	5,000	
010-2-025-6201	Postage	21,731	21,638	22,500	21,440	22,500	
010-2-025-6205	Mileage	549	657	750	565	750	
010-2-025-6540	Payroll Materials	2,483	2,942	3,000	1,884	3,000	
	Total Commodities	29,519	29,907	31,250	27,729	31,250	0.0%
	Department Total	360,238	393,126	410,131	403,184	418,822	2.1%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
CONTRACTUAL						
010-2-028-6549 Auditing & Accounting	41,400	46,770	57,000	56,500	57,000	
Total Other	41,400	46,770	57,000	56,500	57,000	
Department Total	41,400	46,770	57,000	56,500	57,000	0.0%

Property Tax Services (Contractual Services)

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
CONTRACTUAL						
010-2-041-6215 Contractual Services	80,539	59,414	75,000	74,199	75,000	
Total Other	80,539	59,414	75,000	74,199	75,000	
Department Total	80,539	59,414	75,000	74,199	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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</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	0.5	0.5	0.5	0.5
Total	4.5	4.5	4.5	4.5

Administrative Services

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
PERSONNEL						
010-2-030-6101 Exempt Positions	266,810	272,479	276,851	273,963	282,919	
010-2-030-6102 Other Salaries	39,975	41,382	42,410	42,362	43,470	
Total Personnel	306,785	313,862	319,261	316,325	326,389	2.2%
CONTRACTUAL						
010-2-030-6202 Books/Subscriptions	305	233	250	313	250	
010-2-030-6203 Dues/Memberships	1,384	1,244	1,500	1,620	1,655	
010-2-030-6204 Conferences	703	429	1,300	296	1,300	
010-2-030-6206 Training	7	99	500	-	500	
010-2-030-6207 Cell Phones	802	816	840	787	840	
010-2-030-6215 Contractual Services	24,867	-	5,350	5,193	5,500	
010-2-030-6230 Labor Negotiations Contracted	-	25	-	1,643	3,200	
010-2-030-6561 Advertisements	140	1,554	3,000	2,589	2,800	
010-2-030-6565 Employee Assistance	6,473	6,472	6,500	6,472	6,500	
010-2-030-6567 Flu Shots	-	-	1,000	1,845	1,000	
010-2-030-6568 Educational Services	13,396	10,100	-	1,201	-	
010-2-030-6570 Mayors & Managers Meeting	385	-	500	526	500	
Total Contractual	48,461	20,972	20,740	22,485	24,045	15.9%
COMMODITIES						
010-2-030-6200 Office Supplies	1,345	2,356	2,400	1,474	2,300	
010-2-030-6201 Postage	495	469	600	395	600	
010-2-030-6205 Mileage	711	1,053	1,400	672	1,300	
010-2-030-6237 County Supplies	230	253	700	881	700	
010-2-030-6566 Employee Recognition	2,109	373	2,700	1,646	2,700	
Total Commodities	4,889	4,504	7,800	5,069	7,600	-2.6%
OTHER						
0102-030-6572 Baxa v. Kendall Co. Settlement	-	-	-	13,922	-	
Total Other	-	-	-	13,922	-	
Department Total	360,135	339,338	347,801	357,801	358,034	2.9%

Facilities Management

Description

To maintain the facilities in a cost effective manner for the safety and comfort of the taxpayers and County employees. To support all other County departments in the delivery of their services.



Legal Status

55 ILCS 5/5-1005 Each county shall have power:

1. To purchase and hold the real and personal estate necessary for the uses of the county....
 2. To sell and convey or lease any real or personal estate owned by the county.
 3. To make all contracts and do all other acts in relation to the property and concerns of the county necessary...
- 55 ILCS 5/5-1015 A county board may take and have the care and custody of all the real and personal estate owned by the county.



Authorized Personnel Summary

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</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 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
PERSONNEL							
010-2-001-6101	Director	92,561	94,505	98,198	98,115	100,653	
010-2-001-6102	Maintenance	309,843	309,000	329,590	290,643	333,612	
010-2-001-6104	Clerical	37,363	39,116	40,029	39,984	41,030	
010-2-001-6106	Overtime	5,026	11,263	10,508	6,303	8,800	
	Total Personnel	444,793	453,883	478,325	435,045	484,095	1.2%
CONTRACTUAL							
010-2-001-6207	Cellular Phones	6,734	6,172	6,400	5,858	5,900	
010-2-001-6215	Contractual Services	499,277	521,848	539,900	526,714	524,000	
010-2-001-6216	Equipment Maintenance	68,577	62,725	60,000	77,451	75,000	
010-2-001-6217	Vehicle Maintenance	3,363	3,519	4,100	2,824	3,500	
010-2-001-6236	Equipment Rental	-	1,664	1,500	-	1,500	
010-2-001-6351	Electric	495,767	476,942	480,000	459,560	495,000	
010-2-001-6352	Natural Gas	151,104	174,170	160,000	139,780	155,000	
010-2-001-6353	Water	28,652	28,247	28,650	33,186	30,000	
010-2-001-6354	Telephones	83,327	84,520	90,000	84,365	84,000	
010-2-001-6355	Waste Pick-up	10,634	9,372	11,000	11,044	10,500	
	Total Contractual	1,347,435	1,369,178	1,381,550	1,340,783	1,384,400	0.2%
COMMODITIES							
010-2-001-6200	Office Supplies	190	-	200	-	200	
010-2-001-6201	Postage	74	53	90	9	50	
010-2-001-6205	Mileage	825	1,169	1,300	674	800	
010-2-001-6237	County Supplies	107,615	122,786	130,000	122,766	130,000	
	Total Commodities	108,704	124,009	131,590	123,449	131,050	-0.4%
	Department Total	1,900,931	1,947,071	1,991,465	1,899,277	1,999,545	0.4%

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

Authorized Personnel Summary				
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Full Time				
Planning & Zoning Mgr.		1	1	1
Senior Planner	1	0	0	0
Code Officer	1	1	1	1
Permit Clerk	1	1	1	1
Total	3	3	3	3

Planning, Building and Zoning

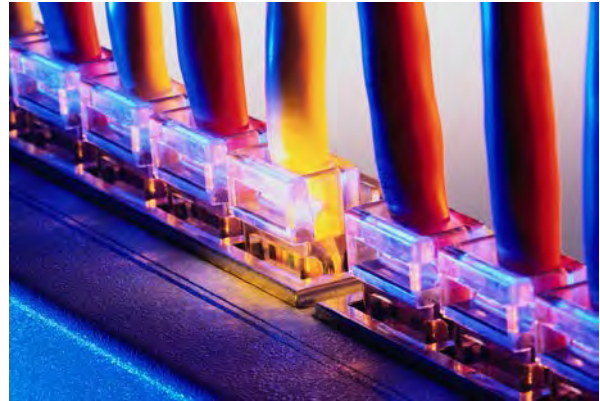
ACCOUNT & DESCRIPTION		ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
PERSONNEL							
010-2-002-6102	Planning & Zoning Staff	64,782	68,403	70,787	46,140	65,000	
010-2-002-6103	Compliance Officers	50,024	50,745	52,425	52,379	53,625	
010-2-002-6104	Clerical	39,445	40,363	41,845	41,799	43,045	
010-2-002-6106	Overtime	-	-	250	-	250	
010-2-002-6115	ZBA Per Diem	2,450	2,650	3,500	2,100	3,150	
	Total Personnel	156,701	162,162	168,807	142,418	165,070	-2.2%
CONTRACTUAL							
010-2-002-6202	Books/Subscriptions	187	707	500	-	500	
010-2-002-6203	Dues/Memberships	654	373	700	260	700	
010-2-002-6204	Conferences	2,136	780	1,000	-	1,000	
010-2-002-6206	Training	15	2,199	700	-	700	
010-2-002-6207	Cellular Phones	919	851	800	867	880	
010-2-002-6209	Legal Publications	848	726	750	567	750	
010-2-002-6217	Vehicle Maintenance	4,644	4,615	4,000	6,829	4,000	
010-2-002-6238	Microfilming/Reproduction	6,358	2,672	3,500	535	3,000	
010-2-002-6361	Plumbing Inspections	3,295	10,338	7,500	12,048	12,000	
010-2-002-6363	Consultants	18,036	22,725	20,000	36,299	20,000	
010-2-002-6365	Contracted Inspections	222	-	500	-	500	
010-2-002-6367	NPDES Permit Fee	1,000	1,000	1,000	1,000	1,000	
010-2-002-6368	NPDES Permit Assist.	1,200	1,200	2,000	-	-	
010-2-002-6370	Recording Fees	2,926	1,586	2,000	742	1,800	
	Total Contractual	42,440	49,770	44,950	59,147	46,830	4.2%
COMMODITIES							
010-2-002-6200	Office Supplies	1,067	1,110	1,000	1,507	1,350	
010-2-002-6201	Postage	572	517	700	540	650	
010-2-002-6205	Mileage	42	90	200	32	200	
	Total Commodities	1,681	1,717	1,900	2,078	2,200	15.8%
CAPITAL							
010-2-002-6216	Equipment	315	386	500	507	500	
	Total Capital	315	386	500	507	500	0.0%
OTHER							
010-2-002-6380	Regional Planning Comm.	107	1,070	2,400	762	2,400	
010-2-002-6381	Zoning Board of Appeals	771	552	1,400	608	1,400	
010-2-002-6382	Hearing Officer	875	2,975	2,005	2,100	2,100	
010-2-002-6383	Historic Preservation	626	404	1,200	411	1,200	
010-2-002-6384	Ad Hoc Zoning	284	2,237	6,050	-	5,000	
010-2-002-6385	Refunds	75	1,500	-	-	-	
	Total Other	2,738	8,738	13,055	3,880	12,100	-7.3%
	Department Total	203,876	222,772	229,212	208,031	226,700	-1.1%

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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<u>Full Time</u>				
Director	1	0	0.6	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	4	4.6	4.6

Technology

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
PERSONNEL						
010-2-033-6101 Director	103,449	-	62,713	66,529	51,300	
010-2-033-6102 Network/LAN Support	222,300	230,235	237,592	227,319	236,966	
Total Personnel	325,749	230,235	300,305	293,848	288,266	-4.0%
CONTRACTUAL						
010-2-033-6202 Books/Subscriptions	-	-	100	428	100	
010-2-033-6203 Dues/Memberships	-	-	200	-	200	
010-2-033-6204 Conferences	112	-	1,000	27	1,000	
010-2-033-6206 Training	-	149	3,000	27	3,000	
010-2-033-6207 Cell Phones	2,389	3,291	4,200	3,171	4,200	
010-2-033-6215 Contractual Services	38,658	15,849	26,560	17,636	26,560	
010-2-033-6217 Vehicle Maintenance	109	-	300	-	300	
Total Contractual	41,269	19,289	35,360	21,290	35,360	0.0%
COMMODITIES						
010-2-033-6200 Office Supplies	897	470	1,000	1,142	1,000	
010-2-033-6201 Postage	87	68	300	32	300	
010-2-033-6205 Mileage	140	101	500	51	500	
Total Commodities	1,124	639	1,800	1,225	1,800	0.0%
CAPITAL						
010-2-033-6585 Computer Software	96,640	122,086	130,575	116,359	107,846	
010-2-033-6586 Computer Hardware	94,425	116,858	109,000	118,445	62,476	
010-2-033-6587 Central Computer Supplies	34,287	25,251	35,000	31,283	35,000	
Total Commodities	225,352	264,195	274,575	266,087	205,322	-25.2%
Department Total	593,493	514,359	612,040	582,450	530,748	-13.3%

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				
	2013	2014	2015	2016
<u>Full Time</u>				
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 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
PERSONNEL						
010-2-022-6101 Chief County Assessment Officer	76,084	77,860	80,718	80,627	83,000	2.8%
010-2-022-6102 Clerks	122,572	127,865	130,317	130,732	135,117	3.7%
010-2-022-6107 Overtime	4,393	-	2,500	1,688	2,000	
Total Personnel	203,049	205,725	213,535	213,047	220,117	3.1%
CONTRACTUAL						
010-2-022-6202 Books/Subscriptions	-	-	-	28	-	
010-2-022-6203 Dues/Memberships	500	215	500	500	500	
010-2-022-6206 Training	3,619	2,448	3,000	2,288	2,500	
010-2-022-6209 Publications	34,733	21,860	41,652	43,040	33,500	-19.6%
010-2-022-6215 Contractual Services	4,810	5,173	5,000	5,328	8,000	
010-2-022-6219 Printing	5,073	1,173	9,000	9,985	9,200	
Total Contractual	48,734	30,869	59,152	61,170	53,700	-9.2%
COMMODITIES						
010-2-022-6200 Office Supplies	2,381	2,256	2,200	1,471	2,500	
010-2-022-6201 Postage	17,383	18,027	18,000	21,549	20,000	11.1%
010-2-022-6205 Mileage	535	540	500	557	500	
Total Commodities	20,299	20,823	20,700	23,577	23,000	11.1%
Department Total	272,083	257,417	293,387	297,793	296,817	1.2%

Board of Review

Description

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



Legal Status

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

Authorized Personnel Summary				
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</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 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% Change In Budget
PERSONNEL							
010-2-021-6102	Board Members	51,747	55,275	54,899	49,556	56,546	
	Total Personnel	51,747	55,275	54,899	49,556	56,546	3.0%
COMMODITIES							
010-2-021-6200	Office Supplies	923	215	2,000	646	1,500	
010-2-021-6201	Postage	5,699	2,203	4,000	1,455	4,000	
010-2-021-6205	Mileage	-	-	100	-	100	
	Total Commodities	6,622	2,419	6,100	2,101	5,600	-8.2%
CONTRACTUAL							
010-2-021-6203	Dues	240	215	300	-	300	
010-2-021-6204	Conferences	-	-	1,000	-	1,000	
010-2-021-6209	Legal Publications	1,874	1,119	2,000	-	2,000	
010-2-021-6215	Contractual Services	-	-	10,000	-	10,000	
	Total Contractual	2,114	1,334	13,300	-	13,300	0.0%
CAPITAL							
010-2-021-6208	Capital Equipment	-	-	2,500	-	2,100	
	Total Capital	-	-	2,500	-	2,100	
	Department Total	60,483	59,028	76,799	51,657	77,546	1.0%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
PERSONNEL						
010-2-024-6115 Per Diem	85	85	255	170	255	
Total Personnel	85	85	255	170	255	0.0%
CONTRACTUAL						
010-2-024-6209 Publications	78	78	75	78	75	
Total Contractual	78	78	75	78	75	0.0%
COMMODITIES						
010-2-024-6205 Mileage	11	11	30	7	30	
Total Commodities	11	11	30	7	30	0.0%
Department Total	175	175	360	256	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 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
PERSONNEL						
010-2-027-6547 Health Insurance Premiums	4,560,504	4,419,789	4,742,400	4,343,333	5,063,813	6.8%
010-2-027-6548 Employee Reimbursements	-	34,203	-	-	-	
010-2-027-6560 Wellness Program	-	3,976	5,000			
Total Personnel	4,560,504	4,457,968	4,747,400	4,343,333	5,063,813	6.7%
Department Total	4,560,504	4,457,968	4,747,400	4,343,333	5,063,813	6.7%

General Insurance and Bonding

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
OTHER						
010-2-031-6575 Bonds and Notaries	2,461	5,000	5,000	6,734	5,000	0.0%
Total Other	2,461	5,000	5,000	6,734	5,000	
Department Total	2,461	5,000	5,000	6,734	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 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
OTHER							
010-2-026-6546	Contributions/St. Unemp.	4,644	30,698	35,000	18,441	30,000	
	Total Other	4,644	30,698	35,000	18,441	30,000	
	Department Total	4,644	30,698	35,000	18,441	30,000	14.0%

Postage County Building

Description

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

Legal Status

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

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
COMMODITIES						
010-2-029-6550 Pre Paid Postage	44,600	65,000	60,000	60,000	80,000	
010-2-029-6232 Postage Supplies	2,013	1,825	2,000	1,026	2,000	
Total Commodities	46,613	66,825	62,000	61,026	82,000	32.3%
CONTRACTUAL						
010-2-029-6234 Equipment Rental/Reset	3,203	3,465	4,620	4,238	4,620	
Total Contractual	3,203	3,465	4,620	4,238	4,620	0.0%
OTHER						
010-2-029-6201 VAC Postage	859	677	1,000	631	1,000	
010-2-029-6233 Miscellaneous	-	-		-		
Total Other	859	677	1,000	631	1,000	0.0%
Department Total	50,674	70,967	67,620	65,895	87,620	29.6%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
010-2-036-6215 Contractual Services	32,000	32,000	32,000	32,000	32,000	0.0%

		ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Grant Breakdown							
PERSONNEL							
	Education Coordinator	13,000	13,000	13,000	13,000	13,000	
	Total Personnel	13,000	13,000	13,000	13,000	13,000	0.0%
CONTRACTUAL							
	Workshop	300	300	300	300	300	
	Education Newsletter	200	200	200	200	200	
	Travel	1,350	1,350	1,350	1,350	1,350	
	Copying	575	575	575	575	575	
	Total Contractual	2,425	2,425	2,425	2,425	2,425	0.0%
COMMODITIES							
	Education Supplies	1,850	1,850	1,850	1,850	1,850	
	Soil Stewardship Materials	200	200	200	200	200	
	Office Supplies	325	325	325	325	325	
	Total Commodities	2,375	2,375	2,375	2,375	2,375	0.0%
OTHER							
	Edu Contest & Awards	200	200	200	200	200	
	District Operations	14,000	14,000	14,000	14,000	14,000	
	Total Other	14,200	14,200	14,200	14,200	14,200	0.0%
	Department Total	32,000	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 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
PERSONNEL							
010-2-008-6431	Staff Reimbursement	61,307	49,247	59,297	64,406	60,182	1.5%
010-2-008-6430	Grundy Benefits Reimb.	10,980	20,670	10,620	11,535	10,620	0.0%
	Total Personnel	72,287	69,917	69,917	75,941	70,802	1.3%
OTHER							
010-2-008-6650	Misc. Grundy Reimb.	15,575	13,106	14,101	9,529	12,781	
	Total Other	15,575	13,106	14,101	9,529	12,781	-9.4%
	Department Total	87,862	83,023	84,018	85,470	83,583	-0.5%

Capital Expenditures

FY16 Capital Expenditures

Facilities Management:	
Parking Lot Maintenance/Roofs	\$45,000
Sheriff:	
Replacement police vehicles and equipment changeovers	\$100,000

Total FY14 Capital Expenditure	\$145,000
---------------------------------------	------------------

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	\$145,000
---------------------------------------	------------------

FY14 Capital Expenditures

Facilities Management:	
Parking Lot Maintenance	\$30,000
County Clerk:	
Chairs	\$5,400
Shelving	<u>10,000</u>
	\$15,400
Sheriff:	
4 replacement police vehicles and equipment changeover @\$32,500	\$130,000
Circuit Clerk:	
Computer & telephone wiring for 3 new offices.	\$6,000
Coroner:	
XL Capacity Heavy Duty Washer/Dryer	\$1,500
Public Defender:	
Standard Office Furniture, Computer, Phone, File	\$10,000

Total FY14 Capital Expenditure	\$192,900
---------------------------------------	------------------

Capital Expenditures

Description

Includes all capital expenditures for all General Fund departments.

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
CAPITAL						
010-2-100-9101 Facilities Management	105,227	45,907	40,000	34,547	45,000	12.5%
010-2-100-9102 Building & Zoning			5,000			
010-2-100-9106 County Clerk						
010-2-100-9109 Sheriff	140,811	129,587	100,000	88,564	100,000	0.0%
010-2-100-9114 Circuit Court Clerk		953				
010-2-100-9117 Coroner	38,310	1,710				
010-2-100-9118 Court Services						
010-2-100-9119 Public Defender		2,012				
010-2-100-9125 Treasurer						
010-2-100-9130 Administrative Services						
010-2-100-9133 Technology Services						
Total Capital	284,348	180,169	145,000	123,111	145,000	
Department Total	284,348	180,169	145,000	123,111	145,000	0.0%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
OTHER							
010-2-037-6999	Contingency	21,783	36,895	130,001	81,031	305,358	134.9%
	Total Other	21,783	36,895	130,001	81,031	305,358	
	Department Total	21,783	36,895	130,001	81,031	305,358	134.9%

General Fund Transfers Out

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
TO DEBT SERVICE:						
010-2-038-6310 County Bldg Debt Svs Transfer		140,091	140,000	140,000	140,000	
010-2-038-6315 Court Expansion Debt Svs Transfer	200,000	200,000			200,000	
Subtotal (Debt Service)	200,000	340,091	140,000	140,000	340,000	142.9%
TO RESERVE FUNDS:						
010-2-039-6303 Public Safety Capital Improvement Fund	300,000	1,032,735				
010-2-039-6310 Capital Improvement Fund	150,000	102,000	150,000	150,000	150,000	
Subtotal (Reserve Funds)	450,000	1,134,735	150,000	150,000	150,000	0.0%
OTHER TRANSFERS:						
010-2-039-6310 To Kendall Area Transit Fund	25,500	25,500	25,500	25,500	25,500	
010-2-039-6310 To Economic Development Fund	24,000	24,500	25,974	25,974	24,000	
010-2-000-6310 To PBC	3,500			0		
010-2-039-6630 To Liability Levy	616,640			0		
010-2-039-6630 To Sale in Error Fund	47,912	700,000				
010-2-039-6632 To State of Illinois - Unclaimed Funds	265	71,349		499		
Subtotal (Other Transfers)	717,817	821,349	51,474	51,973	49,500	-3.8%
TOTAL TRANSFERS OUT	1,367,817	2,296,175	341,474	341,973	539,500	58.0%

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	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
OTHER							
010-2-035-6600	Intergovernmental Agreement	1,775,000	1,775,000	1,775,000	1,775,000	1,775,000	0.0%
010-2-035-6601	Public Safety Dispatch			180,000	179,771	180,000	0.0%
	Total Other	1,775,000	1,775,000	1,955,000	1,954,771	1,955,000	
	Department Total	1,775,000	1,775,000	1,955,000	1,954,771	1,955,000	0.0%

CASA (Contractual Services)

Description

CASA is an acronym for Court Appointed Special Advocate. CASA Kendall County, founded in 1998, is an Illinois not for profit organization and is a charter of Illinois CASA.

CASA Kendall County's mission is: "For our volunteer advocates to provide children in abuse and neglect court proceedings with an attentive and consistent voice."

Legal Status

55 ILCS 5/5-1101 In each county in which the Court Appointed Special Advocates provide services, the county board may, in addition to any fine imposed under Section 5-9-1 of the Unified Code of Corrections, adopt a

<u>ACCOUNT & DESCRIPTION</u>	<u>BUDGET 2016</u>	<u>% CHANGE IN BUDGET</u>
OTHER		
010-2-034-6215 Contractual Services	12,000	
Total Other	12,000	
Department Total	12,000	

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.

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	2,162,181	2,361,226	2,336,000	2,510,132	2,722,928	16.6%
REVENUE						
200-1-000-1320 Sales Tax	4,447,318	4,561,453	4,300,000	4,833,270	4,800,000	
200-1-000-1135 Interest Income	5,573	3,266	6,000	1,915	3,000	
Total Revenue	4,452,891	4,564,719	4,306,000	4,835,184	4,803,000	11.5%
TRANSFERS OUT						
200-2-000-6300 Transfer to General Fund	1,500,000	1,350,000	1,300,000	1,300,000	1,218,000	-6.3%
200-2-000-6310 Transfer to PS Cap. Projects Fund	300,000	300,000	300,000	300,000	300,000	
200-2-000-6880 Transfer to Jail Add. Debt Svcs. 2002A	679,038	0	0	0	0	
200-2-000-6880 Transfer to Jail Add. Debt Svcs. Refunding 2010	300,700	936,300	968,650	968,650	1,175,050	
200-2-000-6885 Transfer to Courthouse Exp 2007A	297,620	377,400	387,250	387,250	381,975	
200-2-000-6886 Transfer to Courthouse Exp Series 2008	777,340	1,052,965	867,340	867,340	1,052,340	
200-2-000-6887 Transfer to Courthouse Exp Series 2009	399,148	399,148	799,148	799,148	791,648	
Total Transfers Out	4,253,846	4,415,813	4,622,388	4,622,388	4,919,013	6.4%
Revenue over/(under) Expenditure & Transfers Out	199,045	148,906	(316,388)	212,796	(116,013)	
Ending Balance	2,361,226	2,510,132	2,019,612	2,722,928	2,606,915	29.1%

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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Full Time				
Technology Director		1	0.4	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	4	3.4	3.4

GIS Mapping Fund

ACCOUNT & DESCRIPTION		ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance		676,552	832,285	523,182	621,213	595,973	13.9%
REVENUE							
510-1-000-1320	GIS Receipts	429,605	291,125	256,000	325,565	256,000	
	Total Revenue	429,605	291,125	256,000	325,565	256,000	0.0%
PERSONNEL							
510-2-000-6101	Salaries	155,074	266,433	212,892	215,457	209,533	
	Total Personnel	155,074	266,433	212,892	215,457	209,533	-1.6%
COMMODITIES							
510-2-000-6200	Office Supplies	105	262	1,000	55	500	
510-2-000-6201	Postage	2	5	300	1	200	
510-2-000-6205	Mileage	0		500		200	
510-2-000-6537	Plotter supplies	624	1,615	0	1,790	1,000	
	Total Commodities	731	1,882	1,800	1,846	1,900	5.6%
CONTRACTUAL							
510-2-000-6203	Dues and Memberships	50	520	1,000	150	500	
510-2-000-6204	Conferences			4,000		2,000	
510-2-000-6206	Training			5,000		2,000	
510-2-000-6207	Cellular Phones			1,200	937	1,000	
510-2-000-6215	Contractual Svcs./Consultants			14,000		21,000	
510-2-000-6650	GIS Expenditures	63,973	51,630	2,000	509	2,000	
510-2-000-6926	Aerial Reflight		81,090	0	3,450	34,500	
	Total Contractual	64,023	133,240	27,200	5,046	63,000	131.6%
CAPITAL							
510-2-000-6585	Computer Software			44,800	43,305	44,800	
510-2-000-6586	Computer Hardware			25,000	29,348	5,000	
510-2-000-6587	Central Computer Supplies			5,000	893	5,000	
	Total Capital	0	0	74,800	73,546	54,800	
	Total Expenditure	219,828	401,555	316,692	295,895	329,233	4.0%
	Revenue over/(under) Expenditure	209,777	(110,430)	(60,692)	29,671	(73,233)	
TRANSFERS OUT							
510-2-000-6300	To General Fund	25,718	22,972	32,882	25,665	35,000	6.4%
510-2-000-6303	To Cap. Improv. Fund		48,000			0	
510-2-000-6305	To IMRF/FICA	28,326	29,670	30,900	29,246	38,700	25.2%
	Total Transfers Out	54,044	100,642	63,782	54,911	73,700	
	Ending Balance	832,285	621,213	398,708	595,973	449,040	12.6%

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

	2013	2014	2015	2016
Full time staff in fund	1	1	1	1

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	102,782	115,384	106,000	110,493	108,581	2.4%
REVENUE						
370-1-000-1320 GIS Receipts	53,484	36,017	43,000	40,490	44,000	
Total Revenue	53,484	36,017	43,000	40,490	44,000	2.3%
PERSONNEL						
370-2-000-6101 Salaries	40,883	40,908	42,450	42,402	43,650	
Total Personnel	40,883	40,908	42,450	42,402	43,650	2.8%
Total Expenditure	40,883	40,908	42,450	42,402	43,650	2.8%
Revenue over/(under) Expenditure	12,601	(4,891)	550	(1,912)	350	
Ending Balance	115,384	110,493	106,550	108,581	108,931	2.2%

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

		2013	2014	2015	2016
Administration / Support	Full Time				
	Executive Director	1	1	1	1
	Operations Administrator	1	1	1	1
	Environmental Unit Director	1	1	1	0
	Program Administrator				1
	Executive Assistant	1	1	1	1
	Health Information & Grants Officer	1	1	1	1
	Fiscal Clerk/Financial Assistant	1	1	1	1
	Receptionist/Support Services	2	2	2	2
	Data Entry Clerk/Support Services	1	1	1	1
	Records Specialist/Support Services	1	1	1	1
	Part Time				
	PT Evening Records Clerk/Support Svcs	0.5	1	0.5	0.5
	Subtotal	10.5	11	10.5	10.5

Community Action Services	Full Time				
	Community Service Unit Director	1	1	1	1
	Weatherization Assessor/Coordinator	2	2	2	2
	Outreach Worker/Energy Cons. Tech	3	3	3	3
	Community Action Unit Coordinator				1
	Community Action Secretary	1	1	1	0
	Clerk	1	1	1	1
	Part Time				
	Community Service Case Manager	0.7	0.7	0.7	0
	Community Action Admin. Assistant	0	0.7	0.7	0.7
Subtotal	8.7	9.4	9.4	8.7	

Mental Health Unit	Full Time				
	Behavioral Health Unit Director	1	1	1	1
	Asst. Director/DASA Coordinator	1	1	1	1
	MH Substance Abuse Clinician				6
	Counselor	4	4	4	0
	Subs. Abuse Eval Specialist	1	1	1	0
	Clinical Psychologist Counselor	1	1	1	0
	Behavioral Health Secretary	1	1	1	1
	Case Manager/Transitions Coordinator	1	1	1	1
	Admissions/Outreach Counselor	1	1	1	1
	Admissions Coordinator	1	1	1	1
	Part Time				
	Clinical Psychologist Counselor	0.4	0	0	0
	Counselor	0.6	0	0	0
	Subtotal	13.0	12.0	12.0	12.0

		2013	2014	2015	2016
Community Health Services	Full Time				
	Director of Community Health Services	1	1	1	1
	Asst. Director of Community Health Services	1	1	1	1
	WIC Coordinator	1	1	1	1
	Community Health Specialist	0	0	0	1
	WIC Case Worker	0	0	0	1
	Clerk	2	2	2	0
	Nurse	3	3	2	2
	TPS/WIC Assistant	1	1	1	1
	Nutritionist	0	0	1	1
	Part Time				
	PT Nutritionist	0.4	0.7	0.7	0.7
	Case Manager	0	0	0	0.7
	Community Health Educator	0	0.7	0	0
	Community Health Advocate	0	0.7	0	0
Subtotal	9.4	11.1	9.7	10.4	

Environmental Health	Full Time				
	Environmental Unit Director	1	1	1	1
	Asst. Environmental Unit Director	1	1	1	1
	Sanitarian	3	3	3	2
	Associate Sanitarian				2
	Environ. Health Secretary	1	1	1	1
	Environmental Inspector	1	1	1	0
	Part Time				
	Sanitarian	0	0	0.25	0.7
	Subtotal	7	7	7.25	7.7

FTE					
		2013	2014	2015	2015
	Full Time	46	46	46	46
Part Time	2.6	4.5	2.85	3.3	
Total	48.6	50.5	48.85	49.3	

Health and Human Services

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	1,896,256	2,390,168	2,100,000	2,745,659	3,078,075	46.6%
REVENUE						
210-1-000-1100 Property Taxes	749,435	757,104	757,000	752,654	757,000	
210-1-000-1135 Interest Income	51	156	65	325	65	
210-1-000-1325 Miscellaneous Income	29,400	22,195		26,647	12,000	
210-1-000-1415 Coffee Revenue	820	394	600	450	500	
210-1-000-1422 State Grant Health Protection	63,201	63,201	60,831	63,201	47,401	
210-1-000-1447 Facility Utilization Contract	15,296				-	
Total Levy & General Revenues	858,203	843,051	818,496	843,277	816,966	-0.2%
210-1-000-1401 Behavioral Health Counsel Fee	91,309	94,845	110,300	102,551	110,300	
210-1-000-1414 Mental Health Grants	93,274	98,037	91,598	99,606	66,505	
210-1-000-1417 Fox Valley United Way	26,425	24,200	22,800	19,293	21,400	
210-1-000-1423 We Choose Health Grant	60,626	97,535		25,616	-	
210-1-000-1425 Title III NEIAA on Aging	7,464	6,595	6,900	6,441	5,203	
210-1-000-1426 DCFS Counseling	4,350	4,038	3,000	3,749	2,000	
Total ASCPE & Mental Health	283,448	325,249	234,598	257,256	205,408	-12.4%
210-1-000-1402 Wells & Septic Inspection Fees	7,700	12,575	7,500	11,950	16,500	
210-1-000-1403 Restaurant Inspection Fees	175,032	193,603	177,000	181,405	200,500	
210-1-000-1404 Tanning Facility Inspection Fees	975	800	1,200	1,000	800	
210-1-000-1405 Kendall Co. Well Permit Fee	8,220	12,370	8,900	8,100	14,750	
210-1-000-1406 Solid Waste Fee	1,725	2,025	2,025	1,775	2,025	
210-1-000-1407 Electronic Solid Waste	9,760			2,000	-	
210-1-000-1409 West Nile Virus Grant	22,724	24,123	19,000	21,092	22,730	
210-1-000-1428 Non-Community Well Grant	1,213	1,213	1,500	1,250	1,550	
210-1-000-1441 Radon Test Kit Fees	1,199	11,633	14,000	11,944	10,500	
210-1-000-1442 Climate Change Grant					13,500	
Total Environmental Health	228,547	258,341	231,125	240,516	282,855	22.4%
210-1-000-1410 Immunization Clinic	7,595	4,698	2,800	3,735	2,300	
210-1-000-1411 Adult Immunizations	30,435	22,665	26,700	19,045	15,000	
210-1-000-1419 In-Person Counselor Grant	-	40,152			-	
210-1-000-1427 State Grant FCM	94,288	90,976	89,574	93,276	62,962	
210-1-000-1429 Public Aid FCM	162,011	130,850	159,120	47,447	113,373	
210-1-000-1430 Public Aid Immunizations	32,094	22,532	27,000	10,837	12,500	
210-1-000-1431 W.I.C. Grant	173,706	169,690	159,280	139,101	115,884	
210-1-000-1432 TB Board Contract	11,828	16,420	14,250	15,000	15,000	
210-1-000-1435 Flu Clinic	910	390		1,505	-	
210-1-000-1436 State Grant Lead Prevention	2,826	3,240	1,300			
Total Community Nursing	515,693	501,612	480,024	329,946	337,019	-29.8%
210-1-000-1413 FCM Homeless Service	18,246	10,710	10,710	1,339	6,024	
210-1-000-1433 State Grant CAT Programs	2,489,034	2,283,973	1,133,633	1,859,411	771,503	
Total Community Action	2,507,280	2,294,683	1,144,343	1,860,750	777,527	-32.1%
210-1-000-1424 Tobacco Freedom from Smoking	39,655	33,105	41,643	26,141	27,749	
Total Community Education	39,655	33,105	41,643	26,141	27,749	-33.4%
210-1-000-1443 Emergency Response Grants	178,657	101,971	122,858	131,431	145,111	
Total Emergency Response	178,657	101,971	122,858	131,431	145,111	18.1%
TOTAL REVENUE	4,611,484	4,358,013	3,073,087	3,689,318	2,592,635	-15.6%

Health and Human Services

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
EXPENDITURES						
PERSONNEL						
210-2-000-6101 Administration/Support	549,165	556,836	597,593	546,848	596,743	
210-2-000-6102 Community Action Services	355,726	379,513	424,472	373,888	380,997	
210-2-000-6103 Mental Health Unit	611,729	625,612	655,009	633,605	672,996	
210-2-000-6104 Comm Health Services Unit	743,232	797,099	470,161	776,161	889,667	
210-2-000-6104 Environmental Health Unit	-		363,933			
210-2-000-6105 Information Services	4,038			4,973		
210-2-000-6106 Overtime	-		2,500			
Total Personnel	2,263,890	2,359,060	2,513,668	2,335,475	2,540,403	1.1%
CONTRACTUAL						
210-2-000-6203 Dues/Subscriptions	8,498	14,766	12,530	16,495	12,530	
210-2-000-6204 Conferences & Training	15,406	16,696	22,800	21,435	25,000	
210-2-000-6215 Contractual Services	160,342	163,097	231,129	165,636	236,416	
210-2-000-6217 Vehicle Maintenance	1,775	5,552	5,500	4,477	4,000	
210-2-000-6219 Printing & Publications	13,275	6,255	13,450	5,797	11,350	
210-2-000-6227 Telephone	6,510	6,222	6,125	5,238	7,000	
210-2-000-6561 Personnel Advertising	4,680	6,208	7,350	8,415	14,170	
210-2-000-6781 Direct Client Assistance	2,048,000	1,854,993	950,922	1,332,344	594,658	
210-2-000-6790 Solid Waste	1,526			-620		
210-2-000-6791 Building Maintenance	-	338		387		
Total Contractual	2,260,013	2,074,127	1,249,806	1,559,604	905,124	-27.6%
COMMODITIES						
210-2-000-6201 Postage	4,826	5,096	5,279	4,592	4,500	
210-2-000-6205 Mileage	17,630	17,774	23,300	14,799	20,800	
210-2-000-6775 Non-Medical Supplies	25,257	35,234	45,300	25,170	45,000	
210-2-000-6776 Medical Supplies	4,038	3,595	8,100	9,534	12,100	
210-2-000-6777 Community Education Supplies	1,058	8,355	5,000	120	5,000	
210-2-000-6789 Adult Vaccines	23,099	20,635	35,000	14,962	17,000	
210-2-000-6793 Psychological Testing Material	-		1,000	1,004	1,000	
Total Commodities	75,908	90,689	122,979	70,180	105,400	-14.3%
CAPITAL						
210-2-000-9999 Capital Expenditures	21,408	5,418	39,500	27,787	37,000	
Total Capital	21,408	5,418	39,500	27,787	37,000	-6.3%
OTHER						
210-2-000-6650 Miscellaneous Expense		10		40		
210-2-000-6787 IPLAN	-		2,000	5,896	2,000	
210-2-000-6788 CARF	6,062	5,484		5,068	12,500	
Total Other	12,424	38,372	9,500	39,808	19,700	107.4%
TOTAL EXPENDITURE	4,633,644	4,567,667	3,935,453	4,032,854	3,607,627	-8.3%
Revenue over/(under) Expenditure	(22,159)	(209,654)	(862,366)	(343,537)	(1,014,992)	

Health and Human Services

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
TRANSFERS IN						
210-1-000-1416 708 Fund Transfer	798,802	802,898	804,000	776,189	804,000	
210-1-000-1437 Senior Citizens Fund Transfer	58,631	61,661	59,178	59,178	59,178	
Total Transfers In	857,433	864,559	863,178	835,367	863,178	
TRANSFERS OUT						
210-2-000-6300 To General Fund	-	140,000			-	
210-2-000-6780 Administrative Rent	327,761	145,814	145,814	145,814	145,814	
210-2-000-6792 Insurance Reimbursement	13,600	13,600	13,600	13,600	350,000	
Total Transfers Out	341,361	299,414	159,414	159,414	495,814	211.0%
NON-CASH ITEMS						
REVENUE						
210-1-000-1449 State Donated Vaccines	63,477		180,000		137,120	
210-1-000-1439 W.I.C. Supplemental Nutrition	656,240		575,000		510,600	
EXPENDITURE						
210-2-000-6794 State Donated Vaccines	93,220	74,089	180,000		137,120	
210-2-000-6778 Supplemental Food Coupons	656,240		575,000		510,600	
Total Non-Cash Items Surplus/(Deficit)	(29,743)	(74,089)				
Ending Balance	2,390,168	2,745,659	1,941,398	3,078,075	2,430,447	25.2%

Community 708 Mental Health Board Fund

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	1,802	23	1,288	8	4	-99.7%
REVENUE						
050-1-000-1100 Current Tax	918,620	927,932	927,889	922,595	932,000	
050-1-000-1135 Interest		83		6		
Total Revenue	918,620	928,014	927,889	922,601	932,000	0.4%
CONTRACTUAL						
<u>Agency Grants</u>						
050-2-000-6661 Family Counseling		498	500	497	0	
050-2-000-6663 AID	24,838	24,966	26,000	25,849	26,000	
050-2-000-6664 Open Door	41,728	41,942	35,000	34,797	35,000	
050-2-000-6665 Mutual Ground	34,663	37,442	39,000	38,773	45,000	
050-2-000-6669 CASA (Court Appointed Special Advocates) - Kendall County		5,201	5,000	4,971	5,000	
050-2-000-6672 Aunt Martha's	2,981	8			0	
050-2-000-6673 Senior Services	5,961	4,996	6,000	5,965	5,000	
050-2-000-6676 Fox Valley Hospice	1,987	2,086	3,000	2,983	0	
050-2-000-6678 Education Services Network			0	0	0	
050-2-000-6679 Day One Network	4,968	4,993	5,000	4,971	5,000	
050-2-000-6680 NAMI (Natl Alliance for Mentally Ill)			1,500	1,491	0	
050-2-000-6682 Celebrate Differences					2,000	
050-2-000-6689 Fox Valley Older Adults					5,000	
Total Contractual	119,611	122,138	121,000	120,297	128,000	
Total Expenditure	119,611	122,138	121,000	120,297	128,000	5.8%
Revenue over/(under) Expenditure	799,010	805,877	806,889	802,305	804,000	
TRANSFERS OUT						
050-2-000-6660 Transfer to HHS	798,802	802,898	804,000	799,326	804,000	0.0%
050-2-000-6681 Probation Court Services	1,987	2,993	3,000	2,983	0	-100.0%
Total Transfers Out	800,789	805,891	807,000	802,308	804,000	
Ending Balance	23	8	1,177	4	4	-99.6%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	331	52	0	5	14,203	
REVENUE						
060-1-000-1100 Current Tax	340,221	343,678	350,000	348,176	350,000	
060-1-000-1135 Interest		31		2		
Total Revenue	340,221	343,709	350,000	348,178	350,000	0.0%
CONTRACTUAL						
060-2-000-999 Unallocated			324,500		324,500	
060-2-000-6668 Fox Valley YMCA	991	997		1,118		
060-2-000-6677 Visiting Nurses Association	7,926	8,010		8,144		
060-2-000-6686 Prairie State Legal Services	6,440	7,011		7,126		
060-2-000-6689 Fox Valley Older Adults	53,748	54,279		55,226		
060-2-000-6690 Senior Services Assoc., Inc.	118,395	119,010		121,142		
060-2-000-6691 CNN (Community Nutrition Network	15,604	16,498		16,797		
060-2-000-6692 Community Meal for Seniors - Plano	15,357	15,263				
060-2-000-6693 Oswego Senior Center	38,144	38,021		39,749		
Total Contractual	256,605	259,089	324,500	249,302	324,500	0.0%
Total Expenditure	256,605	259,089	324,500	249,302	324,500	
Revenue over/(under) Expenditure	83,616	84,620	25,500	98,876	25,500	
TRANSFERS OUT						
060-2-000-6310 Transfer to KAT (transit)	25,264	25,507	25,500	25,500	25,500	
060-2-000-6660 Transfer to HHS	58,631	59,161		59,178		
Total Transfers Out	83,895	84,667	25,500	84,678	25,500	0.0%
Ending Balance	52	5	0	14,203	14,203	

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	69	61	0	3	3	
REVENUE						
080-1-000-1100 Current Tax	178,693	182,945	185,671	184,779	187,527	
080-1-000-1135 Interest		16		1		
Total Revenue	178,693	182,961	185,671	184,780	187,527	1.0%
OTHER						
080-2-000-6700 Tax Distribution	178,700	183,020	185,671	184,780	187,527	
Total Other	178,700	183,020	185,671	184,780	187,527	
Total Expenditure	178,700	183,020	185,671	184,780	187,527	1.0%
Revenue over/(under) Expenditure	-7	-59	0	0	0	
Ending Balance	61	3	0	3	3	

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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
<u>Full Time</u>				
Engineer	1	1	1	1
Asst. Engineer	1	1	1	1
Civil Engineer	1	1	1	1
Foreman	1	1	1	1
Maintenance	7	7	7	7
Admin. Asst.	1	1	1	1
Total	12	12	12	12

County Highway Fund

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	211,827	346,728	100,000	132,663	210,229	110.2%
REVENUE						
120-1-000-1100 Current Tax	1,460,269	1,475,287	1,475,000	1,466,608	1,500,000	0.0%
120-1-000-1325 Miscellaneous Income	61,878	58,975	65,000	92,645	65,000	30.0%
120-1-000-1373 Overweight Permits	17,727	38,316	20,000	40,571	20,000	33.3%
120-1-000-1371 Federal Salary Reimb.	52,108	53,153	53,950	0	54,750	2.8%
120-1-000-1374 Twp. Engineering Income	46,558	53,075	40,000	58,603	40,000	0.0%
120-1-000-1135 Interest	0	131	100	9	0	0.0%
Total Revenue	1,638,540	1,678,937	1,654,050	1,658,436	1,679,750	1.6%
PERSONNEL						
120-2-000-6101 Superintendent	103,211	104,249	107,369	107,101	108,460	1.0%
120-2-000-6102 Other	627,899	636,184	659,623	652,524	668,791	1.4%
120-2-000-6105 Temporary	40,479	36,098	40,000	34,218	40,000	0.0%
120-2-000-6106 Overtime	41,936	107,654	50,000	45,257	45,000	-10.0%
Total Personnel	813,525	884,184	856,992	839,100	862,251	0.6%
CONTRACTUAL						
120-2-000-6203 Dues/Conferences	4,492	4,790	5,000	4,630	5,000	0.0%
120-2-000-6207 Mobile Telephones	3,312	2,815	3,500	3,015	3,500	0.0%
120-2-000-6216 Equipment & Maintenance	70,828	92,349	75,000	94,590	75,000	0.0%
120-2-000-6251 Utilities	880	923	1,000	974	1,000	0.0%
120-2-000-6720 Building & Grounds Maint.	20,473	54,366	50,000	30,755	100,000	100.0%
120-2-000-6721 Street Lights & Maint.	18,740	23,390	22,000	23,029	22,000	0.0%
120-2-000-6723 Pavement & Striping	33,654	29,063	35,000	39,555	35,000	0.0%
120-2-000-6726 Traffic Signal Maintenance	15,979	11,585	20,000	7,080	20,000	0.0%
120-2-000-6727 Road & Bridge Maintenance	52,839	41,504	50,000	46,474	50,000	0.0%
Total Contractual	221,197	260,785	261,500	250,102	311,500	19.1%
COMMODITIES						
120-2-000-6200 Office Supplies	2,559	2,025	3,000	3,162	3,000	0.0%
120-2-000-6201 Postage	1,395	753	1,500	1,284	1,500	0.0%
120-2-000-6205 Mileage	3,493	3,385	4,000	3,245	3,500	-12.5%
120-2-000-6217 Gasoline/Oil	112,940	128,139	115,000	90,598	110,000	-4.3%
120-2-000-6240 Clothing Allowance	2,450	2,450	2,500	2,450	2,500	0.0%
120-2-000-6722 Highway Maint. Materials	185,841	297,589	200,000	110,579	250,000	25.0%
120-2-000-6724 Sign Supplies	15,963	11,196	25,000	9,192	25,000	0.0%
120-2-000-6725 Engineering Supplies	4,526	2,384	5,000	6,568	5,000	0.0%
Total Commodities	329,167	447,922	356,000	227,079	400,500	12.5%
CAPITAL						
120-2-000-9999 Capital Equipment	39,750	200,111	150,000	164,589	180,000	
Total Capital Equipment	39,750	200,111	150,000	164,589	180,000	20.0%
Total Expenditure	1,403,639	1,793,002	1,624,492	1,480,870	1,754,251	8.0%
Revenue over/(under) Expenditure	234,901	(114,065)	29,558	177,566	(74,501)	

County Highway Fund

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2015	% CHANGE IN BUDGET
TRANSFERS OUT						
120-2-000-6312 Transfer to Building Fund	100,000	100,000	100,000	100,000	75,000	
Total Transfers Out	100,000	100,000	100,000	100,000	75,000	
Ending Balance	346,728	132,663	29,558	210,229	60,728	105.5%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	1,698,688	1,339,373	1,100,000	1,165,120	625,435	-43.1%
REVENUE						
130-1-000-1100 Current Tax	569,148	575,165	575,000	571,899	550,000	-4.3%
130-1-000-1135 Interest Income	0	51	0	4	0	
130-1-000-1325 Federal Reimbursements	143,153	98,791	1,200,000	1,183,052	800,000	-33.3%
130-1-000-1325 Other Income		0	240,000			
130-1-000-1380 Township Reimbursement	0	0	30,000	0		
Total Revenue	712,301	674,008	2,045,000	1,754,954	1,350,000	-34.0%
CAPITAL						
130-2-000-6735 Construction of Bridges	1,049,688	872,049	2,005,000	2,289,460	1,350,000	-32.7%
130-2-000-6736 Twp. Bridge Program	210,309	0	300,000	25,897	310,000	
Total Capital	1,259,997	872,049	2,305,000	2,315,357	1,660,000	-28.0%
Total Expenditure	1,259,997	872,049	2,305,000	2,315,357	1,660,000	-28.0%
Revenue over/(under) Expenditure	(547,697)	(198,041)	(260,000)	(560,403)	(310,000)	
TRANSFERS IN						
130-1-000-1383 Transfer from Township Bridge	188,382	23,788	0	20,717	280,000	
Total Transfers In	188,382	23,788	0	20,717	280,000	
Ending Balance	1,339,373	1,165,120	840,000	625,435	595,435	-29.1%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	18,866	22,822	28,000	27,880	32,900	17.5%
REVENUE						
140-1-000-1100 Current Tax	3,957	5,058	5,000	5,020	5,000	
140-1-000-1135 Interest Income						
140-1-000-1325 Miscellaneous Income						
Total Revenue	3,957	5,058	5,000	5,020	5,000	
CAPITAL						
140-2-000-6740 Road Construction						
140-2-000-6741 Right of Way Acquisition						
Total Capital						
OTHER						
140-2-000-6742 Engineering Fees						
Total Other						
Total Expenditure						
Revenue over/(under) Expenditure	3,957	5,058	5,000	5,020	5,000	
Ending Balance	22,822	27,880	33,000	32,900	37,900	14.8%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	1,074,888	1,016,737	1,000,000	1,311,541	1,593,792	59.4%
REVENUE						
090-1-000-1100 IMRF Current Tax	2,346,391	2,799,405	3,200,000	3,181,573	2,810,000	-12.2%
090-1-000-1110 Personal Property Repl. Tax	185,065	191,551	160,000	203,321	160,000	
090-1-000-1135 Interest Income	0	367	50	26	50	
090-1-000-1344 Soc. Sec. Refund	242	21,629	0	9,748	0	
090-1-000-1345 Forest Preserve IMRF & SS	94,813	95,505	106,500	87,606	93,400	
090-1-000-1349 IGA KenCom IMRF& SS	135,189	167,123	267,000	178,754	240,000	-10.1%
090-1-000-1360 Soc. Sec. Current Tax	1,326,515	1,360,272	1,000,000	994,243	1,500,000	50.0%
090-1-000-1361 Employee Contributions	2,439,675	2,548,442	2,675,000	2,649,877	2,687,900	
Total Revenue	6,527,890	7,184,295	7,408,550	7,305,148	7,491,350	1.1%
PERSONNEL						
090-2-000-6650 Miscellaneous Reimbursement				5,627		
090-2-000-6705 Remitted to IMRF	3,955,951	4,147,133	4,630,000	4,231,220	4,500,000	
090-2-000-6706 Remitted to Social Security	2,696,047	2,802,009	3,000,000	2,856,625	3,050,000	
Total Personnel	6,651,998	6,949,141	7,630,000	7,093,472	7,550,000	
Total Expenditure	6,651,998	6,949,141	7,630,000	7,093,472	7,550,000	-1.0%
Revenue over/(under) Expenditure	(124,108)	235,154	(221,450)	211,676	(58,650)	
TRANSFERS IN						
090-1-000-1346 Transfer from Animal Control	24,785	19,469	26,950	20,646	27,000	0.2%
090-1-000-1347 Transfer from Veteran's Asst.	12,846	10,512	13,200	11,650	13,100	-0.8%
090-1-000-1348 Transfer from GIS Mapping	28,326	29,670	30,900	29,246	38,700	25.2%
090-1-000-1350 Transfer from Probation Fund			16,580	9,033	15,000	-9.5%
Total Transfers In	65,957	59,651	87,630	70,575	93,800	
Ending Balance	1,016,737	1,311,541	866,180	1,593,792	1,628,942	88.1%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	77,072	566,189	257,919	222,510	280,376	8.7%
REVENUE						
100-1-000-1100 Current Tax	798,075	708,831	1,100,000	1,093,797	1,200,000	9.1%
100-1-000-1135 Interest	0	64	15	7	15	0.0%
100-1-000-1325 Other Revenue	143,262	56,828	30,000	55,730	35,000	16.7%
100-1-000-1345 Forest Preserve Liability	135,989	68,987	47,077	91,429	40,980	-13.0%
100-1-000-1349 IGA KenCom Liability	17,983	0	17,480	0	16,983	-2.8%
Total Revenue	1,095,309	834,709	1,194,572	1,240,963	1,292,978	8.2%
CONTRACTUAL						
100-2-000-6650 Other Exp. & Deductibles	67,626	65,775	90,000	73,115	90,000	0.0%
100-2-000-6710 Premiums	798,392	878,277	950,000	934,851	801,913	-15.6%
Total Contractual	866,018	944,052	1,040,000	1,007,966	891,913	-14.2%
Total Expenditure	866,018	944,052	1,040,000	1,007,966	891,913	
Revenue over/(under) Expenditure	229,291	(109,342)	154,572	232,997	401,065	
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	13,600	
100-1-000-1352 Transfer from VAC	3,690	5,063	5,899	5,899	5,500	
100-1-000-1354 Transfer from Kendall Area Transit	896	2,000	2,250	5,371	4,727	
Total Transfers In	634,826	20,663	21,749	24,870	23,827	9.6%
TRANSFERS OUT						
100-2-000-6304 Transfer to Liability Insurance Program	375,000	255,000	200,000	200,000	427,087	
100-2-000-6306 Transfer to KenCom		0		0		
Total Transfers Out	375,000	255,000	200,000	200,000	427,087	113.5%
Ending Balance	566,189	222,510	234,240	280,376	278,181	18.8%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	2,684	5,658	0	4,157	0	
REVENUE						
070-1-000-1100 Current Tax	14,803	14,917	15,000	15,082	15,000	
Interest Income		1				
Total Revenue	14,803	14,918	15,000	15,082	15,000	0.0%
CONTRACTUAL						
070-2-000-6695 Services	11,828	16,420	15,000	15,000	15,000	
070-2-000-6696 Secretarial Services	0	0	0	0	0	
Total Contractual	11,828	16,420	15,000	15,000	15,000	0.0%
Total Expenditure	11,828	16,420	15,000	15,000	15,000	0.0%
Revenue over/(under) Expenditure	2,975	(1,502)	0	82	0	
Ending Balance	5,658	4,157	0	4,238	0	

Veterans Assistance Commission Fund

Fund Description

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

IL Statute: 330 ILCS 45/01-11

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	129,688	166,999	100,432	182,383	286,443	185.2%
REVENUE						
890-1-000-1100 Tax Levy Revenue	385,947	395,722	403,789	401,470	403,789	
890-1-000-1135 Interest Income		35		2		
Total Revenue	385,947	395,757	403,789	401,472	403,789	0.0%
PERSONNEL						
890-2-000-6101 Superintendent	49,997	50,016	52,036	54,581	53,000	
890-2-000-6102 Assistant Superintendent	40,186	40,909	42,747	44,060	41,000	
890-2-000-6103 CVSO Coordinator	40,893	40,909	38,760	38,731	39,000	
890-2-000-6105 Salaries - Drivers & PT	37,136	28,432	38,000	25,523	38,000	
890-2-000-6123 Salary - Trainee		17,538	0	0		
Total Personnel	168,212	177,804	171,543	162,895	171,000	-0.3%
CONTRACTUAL						
890-2-000-6203 Report Fees/Membership	350	405	600	385	600	
890-2-000-6204 Local/Twp/Co/State Training	1,126	949	1,200	1,060	1,000	
890-2-000-6205 Mileage/Transportation	1,169	660	1,200	1,309	1,200	
890-2-000-6206 Fed Certification & Continuing Ed.	810	1,260	1,500	900	1,500	
890-2-000-6215 Professional Services	1,092	1,854	3,000	912	3,000	
890-2-000-6216 Equipment Maintenance	3,231	2,587	4,000	1,061	4,000	
890-2-000-6217 VAC Vehicle Fuel	8,845	9,697	10,000	6,695	10,000	
890-2-000-6970 Advertising	110	210	500	252	600	
890-2-000-6974 VAC Vehicle I-Pass	480	480	800	300	800	
890-2-000-6975 VAC Vehicle Maintenance	6,704	6,050	7,500	2,887	8,000	
890-2-000-6983 Lodging & Meal Allowance	2,506	3,108	6,000	3,721	6,000	
890-2-000-6984 Travel	0	520	3,000	895	3,000	
Total Contractual	26,422	27,779	39,300	20,377	39,700	1.0%
COMMODITIES						
890-2-000-6200 Office Supplies	1,875	2,880	2,500	1,626	2,000	
Total Commodities	1,875	2,880	2,500	1,626	2,000	-20.0%
CAPITAL						
890-2-000-6231 Computers/Peripherals	1,608	1,496	6,000	4,926	2,000	
890-2-000-6977 Equipment & Furniture	238	77	750	645	600	
Total Capital	1,846	1,573	6,750	5,571	2,600	-61.5%
OTHER						
890-2-000-6595 Shelter Assistance	78,679	91,425	82,000	65,850	90,000	9.8%
890-2-000-6596 Utility Assistance	18,648	25,889	25,000	7,830	25,000	0.0%
890-2-000-6597 Food Assistance	10,000	10,000	20,000	5,216	15,000	-25.0%
890-2-000-6598 Veterans/Widow Emerg. Assistance	0	1,019	3,000	1,301	3,000	0.0%
Total Other	107,327	128,334	130,000	80,197	133,000	2.3%
Total Expenditures	305,682	338,370	350,093	270,665	348,300	-0.5%
Revenues over (Expenses)	80,265	57,387	53,696	130,807	55,489	

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
TRANSFERS OUT						
890-2-000-6973 VAC Vehicle Insurance Premium	580	1,033	1,033	1,033	4,200	306.6%
890-2-000-6979						
To General Fund: Bonding Superintendent	0	0	250	250	100	-60.0%
890-2-000-6985 To FICA	12,846	11,947	13,200	11,650	13,100	-0.8%
890-2-000-6986 To Dental/Medical Insurance	26,418	24,993	30,600	8,947	35,000	14.4%
890-2-000-6988 To Unemployment Insurance	0	0	3,000	0	3,000	0.0%
890-2-000-6989 To Workers Comp./Liability Ins.	3,110	4,030	4,866	4,866	1,300	-73.3%
	<u>42,954</u>	<u>42,003</u>	<u>52,949</u>	<u>26,747</u>	<u>56,700</u>	<u>7.1%</u>
Total Transfers Out						
Ending Balance	<u>166,999</u>	<u>182,383</u>	<u>101,179</u>	<u>286,443</u>	<u>285,232</u>	<u>181.9%</u>

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 Statue: 50 ILCS 20/14.1

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

Account #	Description	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% Change In Budget
Beginning Balance		464	2,412	0	2,862	2,862	
REVENUE							
110-1-000-1100	Property Taxes	178,437	447	0	0	0	
110-1-000-1135	Interest Income	11	3	20	1	20	
	Total Revenue	178,448	450	20	1	20	
OTHER							
110-2-000-6650	Other Expenses		0		0		
110-2-000-6715	Lease of Building	176,500	183,000	180,000	180,000	180,000	
	Total Other	176,500	183,000	180,000	180,000	180,000	
	Total Expenditure	176,500	183,000	180,000	180,000	180,000	0.0%
	Revenue over/(under) Expenditure	1,948	(182,550)	(179,980)	(179,999)	(179,980)	
TRANSFERS IN							
110-1-000-1305	Transfer from County Special Reserve Fund	0	183,000	180,000	180,000	180,000	
	Total Transfers In	0	183,000	180,000	180,000	180,000	
	Ending Balance	2,412	2,862	20	2,862	2,882	14312.3%

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):		2013	2014	2015	2014	2015	
		0.5	0.5	0.5	0.5	0.5	
ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET	
Beginning Balance	12,979	8,264	4,740	5,998	11,264	137.6%	
REVENUE							
020-1-000-1499 Fundraising Event Revenue		2,250	3,000	1,640	3,000		
020-1-000-1350 Revenue	2,500	2,092	1,665	2,170			
Total Revenue	2,500	4,342	4,665	3,810	3,000		
PERSONNEL							
020-2-000-6102 Other Salaries	22,780	23,262	20,141	16,805	20,500		
Total Personnel	22,780	23,262	20,141	16,805	20,500	1.8%	
CONTRACTUAL							
020-2-000-6202 Books/Subscriptions					200		
020-2-000-6203 Dues/Memberships	2,975	4,755	4,755	4,000	4,255		
020-2-000-6204 Conferences/Training	1,713	685	600	1,025	600		
020-2-000-6215 Consulting Fees				1,653			
020-2-000-6219 Printing/Publications/Brochures/Subscriptions	0		300		500		
020-2-000-6561 Advertising/Publicity/Marketing/Trade Shows	4,110	2,100	2,900	2,000	2,800		
020-2-000-6562 Travel	261	258	500	276	600		
020-2-000-6499 Fundraising Event Expenditure		1,187	2,000	873	2,000		
Total Contractual	9,059	8,985	11,055	9,827	10,955	-0.9%	
COMMODITIES							
020-2-000-6200 Office Supplies	87	125	200	172	200		
020-2-000-6201 Postage			200		200		
020-2-000-6205 Mileage	290	236	500	13	500		
Total Commodities	377	361	900	186	900		
Total Expenditure	32,215	32,608	32,096	26,818	32,355	0.8%	
Revenue over/(under) Expenditure	(29,715)	(28,266)	(27,431)	(23,008)	(29,355)		
TRANSFERS IN							
020-1-000-1300 Transfer from General Fund	24,000	24,500	25,974	25,974	24,000	-7.6%	
020-1-000-1351 REDC Transfer	1,000	1,500	2,300	2,300	5,356	132.9%	
Total Transfers In	25,000	26,000	28,274	28,274	29,356	3.8%	
Ending Balance	8,264	5,998	5,583	11,264	11,265	101.8%	

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	1,942,597	1,968,945	1,987,283	1,987,307	1,720,649	-13.4%
REVENUE						
030-1-000-1135 Interest Income	2,728	2,742	2,356	2,356	2,500	
030-1-000-1355 EDC Surplus	7,500					
030-1-000-1359 The Custard Cup	12,800	12,800	11,733	11,733	12,800	
030-1-000-1360 Can Man	4,320	4,320	3,960	3,960	2,160	
030-1-000-1361 Law Office Corporation				2,316	6,948	
030-1-000-1362 Civilian Force Arms				3,226	19,356	
030-1-000-1363 Countryside Café				2,050	12,290	
Total Revenue	27,348	19,862	18,050	25,642	56,054	210.6%
OTHER						
030-2-000-6640 Approved Program Loans		0	250,000	290,000	750,000	
0302-000-6644 Close Out Paid Loans		0				
Total Other	0	0	250,000	290,000	750,000	
Total Expenditure	0	0	250,000	290,000	750,000	200.0%
Revenue over/(under) Expenditure	27,348	19,862	(231,950)	(264,358)	(693,946)	
TRANSFERS OUT						
030-2-000-6310 EDC Fund Transfer	1,000	1,500	2,300	2,300	5,356	
Total Transfers Out	1,000	1,500	2,300	2,300	5,356	132.9%
Ending Balance	1,968,945	1,987,307	1,753,033	1,720,649	1,021,347	-41.7%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	6,250,020	6,444,246	5,300,000	6,099,610	7,598,583	43.4%
REVENUE						
190-1-000-1135 Interest Income	6,764	5,139	5,000	5,210	5,000	
190-1-000-1320 Transportation Sales Tax	4,447,318	4,561,453	4,300,000	4,833,270	4,500,000	
190-1-000-1325 Other Income	12,722	249,000	80,000	65,000	10,000	
Total Revenue	4,466,804	4,815,592	4,385,000	4,903,480	4,515,000	3.0%
CAPITAL						
190-2-000-6740 Road and Bridge Construction	3,384,740	4,254,483	5,500,000	2,452,707	8,000,000	
190-2-000-6741 Land Acquisition	466,525	441,278	200,000	247,718	900,000	350.0%
Total Capital	3,851,266	4,695,761	5,700,000	2,700,425	8,900,000	56.1%
OTHER						
190-2-000-6742 Engineering Fees	371,312	414,465	1,250,000	654,083	1,000,000	
Total Other	371,312	414,465	1,250,000	654,083	1,000,000	-20.0%
Total Expenditure	4,222,578	5,110,227	6,950,000	3,354,508	9,900,000	42.4%
Revenue over/(under) Expenditure	244,226	(294,635)	(2,565,000)	1,548,972	(5,385,000)	
TRANSFERS IN						
190-1-000-1305 Transfer from Highway Restricted Fund	267,101	0	5,000	0	255,000	
Total Transfers In	267,101	0	5,000	0	255,000	
TRANSFERS OUT						
190-2-000-6313 Transfer to Transportation Alt. Prog.	50,000	50,000	50,000	50,000	50,000	
190-2-000-6314 Transfer to Co. Motor Fuel Tax Fund	267,101	0	0	0	0	
Total Transfers Out	317,101	50,000	50,000	50,000	50,000	
Ending Balance	6,444,246	6,099,610	2,690,000	7,598,583	2,418,583	-10.1%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	875,984	798,424	1,250,000	1,473,486	810,251	-35.2%
REVENUE						
150-1-000-1135 Interest Income	803	1,244	1,000	1,080	1,000	
150-1-000-1386 County Consolidated Program	186,761	186,761	186,761	269,918	186,761	
150-1-000-1387 Allotments	1,521,412	1,416,254	1,650,000	902,865	1,600,000	-3.0%
150-1-000-1388 State Capital Bill	303,459	606,918	303,459			
Total Revenue	2,012,435	2,211,177	2,141,220	1,173,863	1,787,761	-16.5%
CAPITAL						
150-2-000-6761 Road Construction & Maint.	2,089,996	1,536,115	2,500,000	1,837,098	2,000,000	
Total Capital	2,089,996	1,536,115	2,500,000	1,837,098	2,000,000	-20.0%
Total Expenditure	2,089,996	1,536,115	2,500,000	1,837,098	2,000,000	
Revenue over/(under) Expenditure	(77,561)	675,062	(358,780)	(663,235)	(212,239)	
Ending Balance	798,424	1,473,486	891,220	810,251	598,012	-32.9%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	21	56	27,000	56	230,197	752.6%
REVENUE						
170-1-000-1320 Receipts from State of IL	162,178	23,788	243,000	250,843		
170-1-000-1321 Receipts from Township					31,000	
170-1-000-1135 Interest Earned	35	0		16		
Total Revenue	162,213	23,788	243,000	250,859	31,000	-87.2%
EXPENDITURES						
170-2-000-6650 Miscellaneous Expenditures	0	0	0	0	0	
Total Expenditure	0	0	0	0	0	
Revenue over/(under) Expenditure	162,213	23,788	243,000	250,859	31,000	
TRANSFERS OUT						
170-2-000-6701 Transfer to County Bridge	162,178	23,788	270,000	20,717	280,000	
Total Transfers Out	162,178	23,788	270,000	20,717	280,000	3.7%
Ending Balance	56	56	0	230,197	-18,803	

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	313,969	315,969	320,000	313,969	314,969	-1.57%
REVENUE						
180-1-000-1320 Revenues	2,000	7,000	5,000	6,000	5,000	
Total Revenue	2,000	7,000	5,000	6,000	5,000	0.00%
CONTRACTUAL						
180-2-000-6650 Expenditures	0	9,000	0	5,000	0	
Total Expenditure	0	9,000	0	5,000	0	
Revenue over/(under) Expenditure	2,000	(2,000)	5,000	1,000	5,000	
TRANSFERS OUT						
180-2-000-6651 Transfer to Trans. Sales Tax Fund	0	0	5,000		255,000	
Total Transfers Out	0	0	5,000	0	255,000	
Ending Balance	315,969	313,969	320,000	314,969	64,969	-79.70%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	2,500	5,250	8,000	8,000	10,750	34.4%
REVENUE						
220-1-000-1320 Revenue	2,750	2,750	2,750	2,750	2,750	
Total Revenue	2,750	2,750	2,750	2,750	2,750	0.0%
EXPENDITURE						
220-2-000-6650 Building Maintenance	0	0	0	0	0	
Total Expenditure	0	0	0	0	0	
Total Expenditure	0	0	0	0	0	
Revenue over/(under) Expenditure	2,750	2,750	2,750	2,750	2,750	
Ending Balance	5,250	8,000	10,750	10,750	13,500	25.6%

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	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance		0	40,000	70,000	62,916	89,419	27.7%
REVENUE							
191-1-000-1320	Other Revenues	0	0	0	0	0	
	Total Revenue	0	0	0	0	0	
EXPENDITURES							
191-2-000-6750	Path/Sidewalk Construction		0	60,000		50,000	
191-2-000-6751	City of Yorkville		5,000		10,000		
191-2-000-6752	Oswegoland Park District		6,853		0		
191-2-000-6753	Village of Lisbon	10,000	0		0		
191-2-000-6754	Village of Oswego						
191-2-000-6755	City of Plano		15,231		13,497		
	Total Expenditure	10,000	27,084	60,000	23,497	50,000	-16.7%
Revenue over/(under) Expenditure		(10,000)	(27,084)	(60,000)	(23,497)	(50,000)	
TRANSFERS IN							
191-1-000-1305	Transfer from Transportation Sales Tax Fund	50,000	50,000	50,000	50,000	50,000	
	Total Transfers In	50,000	50,000	50,000	50,000	50,000	
Ending Balance		40,000	62,916	60,000	89,419	89,419	49.0%

Animal Control Fund

Fund Description

The Fund is used for animal control operations.

IL Statute: 55 ILCS 5/5-1005

Each county shall have power: ...To take all necessary measures and institute proceedings to enforce all laws for the prevention of cruelty to animals.

IL Statute: 510 ILCS 5/3

The County Board Chairman with the consent of the County Board shall appoint and Administrator...The Administrator may appoint as many Deputy Administrators and Animal Control Wardens to aid him or her as authorized by the Board. The Compensation...shall be fixed by the Board. The Board shall provide necessary personnel, training, equipment, supplies and facilities...to effectuate the program.

Authorized Full Time Staff (annual):

2013 **2014** **2015** **2015** **2016**
2 **2** **2** **2** **2**

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	53,431	44,654	49,785	60,179	102,400	105.7%
REVENUE						
350-1-000-1320 Rabies Tags Sold	164,643	176,058	173,000	173,105	170,790	
350-1-000-1325 Fines & Fees	37,946	35,950	39,500	29,594	39,500	
350-1-000-1335 Donations	8,236	4,473	5,500	17,708	5,500	
350-1-000-1336 Intact Registration Fee > \$10	9,685	11,440	9,500	10,932	9,500	
350-1-000-1340 Misc. Revenue	115	837	200	315	200	
Total Revenue	220,624	228,758	227,700	231,653	225,490	-1.0%
PERSONNEL						
350-2-000-6101 Director	44,000	35,614	43,000	30,450	43,500	
350-2-000-6102 Office Mgr/ AC Officer	35,500	36,664	37,300	35,240	38,000	
350-2-000-6103 Other	52,095	53,916	57,300	54,667	58,000	
350-2-000-6104 AC Administrator	5,800	6,000	6,180	6,000	6,300	
Total Personnel	137,395	132,194	143,780	126,357	145,800	1.4%
CONTRACTUAL						
350-2-000-6206 Training & Conferences	1,404	1,323	1,500	75	1,500	
350-2-000-6207 Cellular Phones	130	118	250	97	250	
350-2-000-6217 Vehicle Expense/Gas	2,120	1,654	2,400	1,689	2,400	
350-2-000-6894 Volunteers/Public Relations	274	807	1,000	363	1,000	
350-2-000-6895 Neuter/Spay Fees						
350-2-000-6897 Transportation/Board & Care	20,420	15,082	15,000	9,457	15,000	
350-2-000-6900 Observation/Disposal	100	450	500	300	500	
Total Contractual	24,447	19,434	20,650	11,981	20,650	

Animal Control Fund

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% Change In Budget
COMMODITIES						
350-2-000-6200 Supplies	1,689	724	1,900	498	1,900	
350-2-000-6201 Postage	1,047	697	1,100	839	1,100	
350-2-000-6369 Uniforms	538	313	500	172	500	
350-2-000-6896 Rabies Tags	2,411	2,262	2,800	2,683	2,800	
350-2-000-6901 Microchips	1,905	2,223	2,000	1,300	2,000	
Total Commodities	7,590	6,218	8,300	5,492	8,300	
CAPITAL						
350-2-000-6216 Equipment	3,698	4,523	4,000	2,479	4,000	
350-2-000-6898 Kennel Expenditures						
350-2-000-9999 Capital Expenditures	3,849	1,244	3,000		3,000	
Total Capital	7,548	5,767	7,000	2,479	7,000	
Total Expenditure	176,980	163,612	179,730	146,310	181,750	1.1%
Revenue over/(under) Expenditure	43,644	65,146	47,970	85,343	43,740	
TRANSFERS OUT						
350-2-000-6300 Transfer to General Fund	17,637	15,151	7,479	7,476	16,740	
350-2-000-6305 Transfer to IMRF/SS	24,785	19,469	26,950	20,646	27,000	
350-2-000-6310 Transfer to AC Cap. Imp. Fund	10,000	15,000	15,000	15,000		
Total Transfers Out	52,422	49,620	49,429	43,122	43,740	-11.5%
Ending Balance	44,654	60,179	48,326	102,400	102,400	111.9%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	60,939	64,358	68,357	71,549	82,149	20.2%
REVENUE						
870-1-000-1320 Fees Collected: Intact Registration	11,205	15,125	12,000	15,112	12,000	
Total Revenue	11,205	15,125	12,000	15,112	12,000	0.0%
CONTRACTUAL						
870-2-000-6650 Spay/Neuter Adopted Dogs/Cats	5,105	4,510	6,000	2,326	6,000	
870-2-000-6895 Spay/Neuter Targeted Dogs/Cats	2,681	3,424	4,000	2,186	4,000	
Total Expenditure	7,786	7,934	10,000	4,512	10,000	0.0%
Revenue over/(under) Expenditure	3,419	7,191	2,000	10,600	2,000	
Ending Balance	64,358	71,549	70,357	82,149	84,149	19.6%

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	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% Change In Budget
Beginning Balance		0	250	18,700	21,935	33,497	79.1%
REVENUE							
341-1-000-1335	Donations and Receipts	250	26,294	1,000	12,915	1,000	
	Total Revenue	250	26,294	1,000	12,915	1,000	0.0%
EXPENDITURE							
341-2-000-6902	Animal Medical Care Expenses		1,767	2,500		2,500	
341-2-000-6903	Heartworm Testing		533	1,500	762	1,500	
341-2-000-6904	FeLuk/FIV Testing		2,310	3,750	591	3,750	
	Total Expenditure	-	4,609	7,750	1,353	7,750	0.0%
	Revenue over/(under) Expenditure	250	21,685	(6,750)	11,562	(6,750)	
	Ending Balance	250	21,935	11,950	33,497	26,747	123.8%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% Change In Budget
Beginning Balance		260	4,020	0	5,865	7,950	
REVENUE							
860-1-000-1320	Fees Collected: Running at Large Fee	3,760	1,845	1,500	2,085	1,500	
860-1-000-1325	Dangerous Dog Fee		0		0		
860-1-000-1330	Vicious Dog Fee		0		0		
	Total Revenue	3,760	1,845	1,500	2,085	1,500	0.0%
EXPENDITURE							
860-2-000-6650	Remittance to State	-	-	1,500		1,500	
	Total Expenditure	-	-	1,500	-	1,500	0.0%
Revenue over/(under) Expenditure		3,760	1,845	0	2,085	0	
Ending Balance		4,020	5,865	0	7,950	7,950	

Recorder Document Storage Fund

		2013	2014	2015			
Full Time Staff paid from fund (annual):		4	5	5	2016 5		
ACCOUNT & DESCRIPTION		ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance		632,402	576,537	455,620	534,348	522,715	14.7%
REVENUE							
380-1-000-1320	Doc Storage Fund	284,122	170,885	204,250	192,221	204,250	
	Total Revenue	284,122	170,885	204,250	192,221	204,250	
PERSONNEL							
380-2-000-6102	Salaries	117,958	122,706	131,490	128,022	137,490	
	Total Personnel	117,958	122,706	131,490	128,022	137,490	4.6%
OTHER							
380-2-000-6650	Expenses & Capital	222,030	90,367	110,000	75,833	90,000	
380-2-000-6910	Cost Study					5,000	
	Total Other	222,030	90,367	110,000	75,833	95,000	-13.6%
	Total Expenditure	339,988	213,073	241,490	203,855	232,490	-3.7%
	Revenue over/(under) Expenditure	(55,866)	(42,188)	(37,240)	(11,634)	(28,240)	
	Ending Balance	576,537	534,348	418,380	522,715	494,475	18.2%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	0	32,337	0	0	0	
REVENUE						
810-1-000-1320 Revenues	222,147	143,613	193,500	166,806	193,500	
Total Revenue	222,147	143,613	193,500	166,806	193,500	0.0%
OTHER						
810-2-000-6650 Remittance to State	189,810	175,950	193,500	166,806	193,500	
Total Other	189,810	175,950	193,500	166,806	193,500	
Total Expenditure	189,810	175,950	193,500	166,806	193,500	0.0%
Revenue over/(under) Expenditure	32,337	-32,337	0	0	0	
Ending Balance	32,337	0	0	0	0	

Help America Vote Act (HAVA)

Fund Description

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

ACCOUNT & DESCRIPTION		ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance		93,665	112,973	114,883	66,709	68,865	-40.1%
REVENUE							
920-1-000-1320	Grant Revenue	19,308	53,249	30,000	2,156	30,000	
	Total Revenue	19,308	53,249	30,000	2,156	30,000	0.0%
EXPENDITURE							
920-2-000-6650	Grant Expenditure	0	5,848	30,000	0	30,000	
	Total Expenditure	0	5,848	30,000	0	30,000	0.0%
Revenue over/(under) Expenditure		19,308	47,401	0	2,156	0	
TRANSFERS OUT							
920-2-000-6300	Transfer to General Fund	0	93,665	0			
	Total Transfers Out	0	93,665	0	0	0	
Ending Balance		112,973	66,709	114,883	68,865	68,865	-40.1%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	Change In Budget
Beginning Balance	1,174	0	0	-3	0	
REVENUE						
371-1-000-1320 Grant	1,375	1,412	1,412	0	1,459	
Total Revenue	1,375	1,412	1,412	0	1,459	3.3%
OTHER						
371-2-000-6650 Expenditure	2,549	1,415	1,412	1,412	1,459	
Total Other	2,549	1,415	1,412	1,412	1,459	
Total Expenditure	2,549	1,415	1,412	1,412	1,459	3.3%
Revenue over/(under) Expenditure	(1,174)	-3	0	-1,412	0	
Ending Balance	0	-3	0	-1,415	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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	204,187	215,987	222,000	225,647	225,647	1.6%
REVENUE						
540-1-000-1320 Tax Sale Fees	11,800	9,660	10,000	0	10,000	
540-1-000-1325 Miscellaneous Income						
Total Revenue	11,800	9,660	10,000	0	10,000	0.0%
OTHER						
540-2-000-6650 Expenditures	0	0	5,000	0	5,000	
Total Other	0	0	5,000	0	5,000	
Total Expenditure	0	0	5,000	0	5,000	
Revenue over/(under) Expenditure	11,800	9,660	5,000	0	5,000	
Ending Balance	215,987	225,647	227,000	225,647	230,647	1.6%

Tax Sale Automation Fund

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	38,455	26,178	6,250	12,851	7,558	20.9%
REVENUE						
530-1-000-1320 Tax Sale Fees	12,514	12,312	15,000	9,360	15,000	
Total Revenue	12,514	12,312	15,000	9,360	15,000	0.0%
PERSONNEL						
530-2-000-6101 Salaries	8,521	10,980	4,000	6,267	4,000	
Total Personnel	8,521	10,980	4,000	6,267	4,000	0.0%
OTHER						
530-2-000-6650 Expenditures	16,269	14,660	17,000	8,387	17,000	
Total Other	16,269	14,660	17,000	8,387	17,000	0.0%
Total Expenditure	24,790	25,639	21,000	14,653	21,000	0.0%
Revenue over/(under) Expenditure	(12,276)	(13,327)	(6,000)	(5,293)	(6,000)	
Ending Balance	26,178	12,851	250	7,558	1,558	523.2%

Sale In Error Interest Fund

IL Statute: 35 ILCS 200/21-330

In counties of under 3,000,000 inhabitants, the county board may impose a fee of up to \$60, which shall be paid to the county collector, upon each person purchasing any property at a sale held... prior to the issuance of any certificate of purchase... All sums of money received... shall be paid... to the county treasurer of the county in which the property is situated for deposit into a special fund. It shall be the duty of the county treasurer... to invest the principal and income of the fund... No payment shall be made from the fund except by order of the court declaring a sale in error... Any moneys accumulated in the fund by the county treasurer in excess of (i) \$100,000 in counties with 250,000 or less inhabitants... shall be paid each year prior to the commencement of the annual tax sale, first to satisfy any existing unpaid judgments entered... and any funds remaining thereafter shall be paid to the general fund of the county.

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	100,000	35,400	26,000	41,472	39,561	52.2%
REVENUE						
820-1-000-1320 Tax Sale Fees	35,400	266,472	255,000		255,000	
Total Revenue	35,400	266,472	255,000	0	255,000	0.0%
OTHER						
820-2-000-6650 Expenditures	147,912	735,400	5,000	1,911	5,000	
Total Expenditure	147,912	735,400	5,000	1,911	5,000	0.0%
Revenue over/(under) Expenditure	(112,512)	(468,928)	250,000	(1,911)	250,000	
TRANSFERS IN						
8201-000-1300 Transfer from GF	47,912	700,000	0	0	0	
Total Transfers In	47,912	700,000	0	0	0	
TRANSFERS OUT						
8202-000-6300 Transfer to GF	0	225,000	275,000	0	250,000	
Total Transfers Out	0	225,000	275,000	0	250,000	
Ending Balance	35,400	41,472	1,000	39,561	39,561	3856.1%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	4,786	7,967	11,050	10,346	12,948	17.2%
REVENUE						
360-1-000-1320 Fines/Fees Collected	3,181	2,379	3,000	2,602	2,700	
Total Revenue	3,181	2,379	3,000	2,602	2,700	-10.0%
EXPENDITURE						
360-2-000-3650 Expenditures	0	0	2,000		2,000	
Total Expenditure	0	0	2,000	0	2,000	0.0%
Total Expenditure	0	0	2,000	0	2,000	
Revenue over/(under) Expenditure	3,181	2,379	1,000	2,602	700	
Ending Balance	7,967	10,346	12,050	12,948	13,648	13.3%

Sheriff Prevention of Alcohol/Criminal Violence Fund

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	27,969	40,573	46,740	46,392	38,666	-17.3%
REVENUE						
390-1-000-1320 Fines	14,805	19,188	18,000	19,179	15,000	
Total Revenue	14,805	19,188	18,000	19,179	15,000	-16.7%
CAPITAL						
390-2-000-6650 Law Enforcement Equipment	2,200	13,369	42,000	26,905	17,500	
Total Capital	2,200	13,369	42,000	26,905	17,500	
Total Expenditure	2,200	13,369	42,000	26,905	17,500	-58.3%
Revenue over/(under) Expenditure	12,605	5,819	(24,000)	(7,726)	(2,500)	
Ending Balance	40,573	46,392	22,740	38,666	36,166	59.0%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	37,676	59,418	63,600	55,663	67,031	5.4%
REVENUE						
400-1-000-1320 Circuit Clerk Fines	25,110	21,387	25,000	25,799	25,000	
400-1-000-1325 Sheriff Drug Forfeitures	8,980	9,297	14,000	14,224	35,000	
Total Revenue	34,090	30,684	39,000	40,023	60,000	53.8%
CONTRACTUAL						
400-2-000-6650 Drug Abuse Prevention	12,348	20,249	55,000	28,655	28,000	
Total Other	12,348	20,249	55,000	28,655	28,000	
Total Expenditure	12,348	20,249	55,000	28,655	28,000	-49.1%
Revenue over/(under) Expenditure	21,742	10,435	(16,000)	11,368	32,000	
TRANSFERS OUT						
8202-000-6300 Transfer to GF		14,190				
Total Transfers Out	0	14,190	0	0	0	
Ending Balance	59,418	55,663	47,600	67,031	99,031	108.0%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	53,015	65,046	60,960	59,006	57,896	-5.0%
REVENUE						
840-1-000-1320 FTA Fund Revenue	35,566	24,966	30,000	25,634	30,000	
Total Revenue	35,566	24,966	30,000	25,634	30,000	0.0%
EXPENDITURE						
840-2-000-6650 FTA Fund Expense	23,535	31,005	40,000	26,745	32,000	
Total Expenditure	23,535	31,005	40,000	26,745	32,000	-20.0%
Total Expenditure	23,535	31,005	40,000	26,745	32,000	
Revenue over/(under) Expenditure	12,030	(6,039)	(10,000)	(1,111)	(2,000)	
Ending Balance	65,046	59,006	50,960	57,896	55,896	9.7%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	23,106	44,852	43,939	39,171	38,667	-12.0%
REVENUE						
910-1-000-1320 Fines	45,478	19,793	25,000	26,841	25,000	
Total Revenue	45,478	19,793	25,000	26,841	25,000	0.0%
CAPITAL						
910-2-000-6650 Vehicles	23,732	25,474	40,000	27,345	25,000	
Total Capital	23,732	25,474	40,000	27,345	25,000	-37.5%
Total Expenditure	23,732	25,474	40,000	27,345	25,000	
Revenue over/(under) Expenditure	21,746	(5,681)	(15,000)	(504)	0	
Ending Balance	44,852	39,171	28,939	38,667	38,667	33.6%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	29,945	27,610	30,000	30,732	34,622	15.4%
REVENUE						
402-1-000-1135 Interest	22	27		31		
402-1-000-1320 Fees	4,000	4,000	4,500	4,000	4,500	
Total Revenue	4,022	4,027	4,500	4,031	4,500	0.0%
EXPENDITURE						
402-2-000-6650 Expenditures	6,357	905	15,000	141	15,000	
Total Expenditure	6,357	905	15,000	141	15,000	0.0%
Total Expenditure	6,357	905	15,000	141	15,000	
Revenue over/(under) Expenditure	(2,335)	3,122	(10,500)	3,890	(10,500)	
Ending Balance	27,610	30,732	19,500	34,622	24,122	23.7%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	88,101	102,576	52,500	79,927	140,324	167.3%
REVENUE						
403-1-000-1320 Revenue	102,500	66,000	15,000	81,500	100,000	
403-1-000-1325 Interest	34	32		30		
Total Revenue	102,534	66,032	15,000	81,530	100,000	566.7%
EXPENDITURE						
403-2-000-6454 Inmate Supplies	16,762	20,323	25,000	21,132	35,940	
403-2-000-6455 Inmate Medical	71,297	68,358		0	60,000	
Total Expenditure	88,059	88,681	25,000	21,132	95,940	283.8%
Total Expenditure	88,059	88,681	25,000	21,132	95,940	
Revenue over/(under) Expenditure	14,475	(22,649)	(10,000)	60,398	4,060	
Ending Balance	102,576	79,927	42,500	140,324	144,384	239.7%

County Reserve Fund

Fund Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	125,355	134,726	134,725	121,859	129,523	-3.9%
REVENUE						
600-1-000-1135 Interest	31	32		28		
600-1-000-1320 Tobacco Grant Revenue	7,124		1,100			
600-1-000-1320 SCAAP Grant Revenue			14,000			
600-1-000-1320 Miscellaneous Clearing Revenue		20,342		14,555	15,100	
600-1-000-1321 Enforcement Grant Revenue	12,158	3,288		1,182		
600-1-000-1324 Nuclear Grant Revenue	10,100	6,050		350		
600-1-000-1325 Smoke Free Grant Revenue	1,100	1,100		0		
600-1-000-1326 Drug Court Redeployment				15,000		
Total Revenue	30,514	30,813	15,100	31,115	15,100	0.0%
EXPENDITURE						
600-2-000-6102 Salaries - Enforcement Grant	8,623	5,222		1,107		
600-2-000-6104 Salaries - Nuclear Grant	89					
600-2-000-6650 Miscellaneous Clearing Expense		32,993	11,100	6,586	11,100	
600-2-000-6650 Training	12,432					
600-2-000-6653 Nuclear Grant - Expense		5,464		757		
600-2-000-6656 Drug Court Redeployment				15,000		
Total Expenditure	21,143	43,680	11,100	23,450	11,100	0.0%
Revenue over/(under) Expenditure	9,370	(12,867)	4,000	7,665	4,000	
Ending Balance	134,726	121,859	138,725	129,523	133,523	-3.7%

Court Security Fund

Fund Description

This fund was established on Feb 13, 1991 by County Board Ordinance No. 91-1 effective April 1, 1991 as a special fund, separate and segregated from the General Fund.

The fee established for this fund is set by County Board ordinance.

The fee is collected by the Circuit Clerk on civil, criminal, quasi-criminal, ordinance and conservation cases pursuant to statute.

The fee was raised from \$15 in FY 2007 to \$25 maximum for FY2008.

IL Statute: 55ILCS 5/5-1103

In setting such fee, the county board may impose, with the concurrence of the Chief Judge...differential rates for the various types or categories of criminal and civil cases, but the maximum rate shall not exceed \$25. All proceeds from this fee must be used to defray court security expenses incurred by the Sheriff in providing court services...The fees shall be collected...and shall be deposited into the county general fund for payment solely of costs incurred by the Sheriff in providing court security or for any other court services deemed necessary by the Sheriff to provide for court security.

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	366,028	318,146	327,730	301,787	296,363	-9.6%
REVENUE						
420-1-000-1320 Circuit Clerk Fees	248,059	210,610	220,000	183,401	200,000	
Total Revenue	248,059	210,610	220,000	183,401	200,000	-9.1%
PERSONNEL						
420-2-000-6106 Salaries - Overtime	18,918	25,229	40,000	24,193	30,000	
Total Personnel	18,918	25,229	40,000	24,193	30,000	-25.0%
OTHER						
420-2-000-6650 Expenditures	27,023	51,741	60,000	14,632	45,000	
Total Other	27,023	51,741	60,000	14,632	45,000	-25.0%
Total Expenditure	45,941	76,969	100,000	38,825	75,000	-25.0%
Revenues over/(under) Expenses	202,118	133,640	120,000	144,576	125,000	
TRANSFERS OUT						
420-2-000-6300 Transfer to Gen Fund	250,000	150,000	150,000	150,000	120,000	
420-2-000-6308 Transfer to CH Project Fund						
Total Transfers Out	250,000	150,000	150,000	150,000	120,000	-20.0%
Ending Balance	318,146	301,787	297,730	296,363	301,363	1.2%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	35,862	36,455	40,471	42,127	45,090	11.4%
REVENUE						
500-1-000-1320 Fines & Forfeitures	3,506	5,936	2,500	4,456	4,000	
Total Revenue	3,506	5,936	2,500	4,456	4,000	60.0%
OTHER						
500-2-000-6650 Drug Abuse Prevention	2,913	264	10,000	1,492	10,000	
Total Other	2,913	264	10,000	1,492	10,000	
Total Expenditure	2,913	264	10,000	1,492	10,000	0.0%
Revenue over/(under) Expenditure	593	5,672	(7,500)	2,963	(6,000)	
Ending Balance	36,455	42,127	32,971	45,090	39,090	18.6%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	4,107	4,107	4,107	4,107	4,107	0.0%
REVENUE						
770-1-000-1320 Donations/Revenues			0		1	
Total Revenue	0	0	0	0	1	
OTHER						
770-2-000-6650 Expenditures	0	0	1,500	0	2,000	
Total Other	0	0	1,500	0	2,000	33.3%
Total Expenditure	0	0	1,500	0	2,000	
Revenue over/(under) Expenditure	0	0	(1,500)	0	(1,999)	
Ending Balance	4,107	4,107	2,607	4,107	2,108	-19.1%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	1,750	7,701	11,168	13,618	19,458	74.2%
REVENUE						
442-1-000-1320 Fees	6,437	5,917	5,000	5,840	5,500	
Total Revenue	6,437	5,917	5,000	5,840	5,500	10.0%
EXPENDITURE						
442-2-000-6650 Expenditure	486	0	5,000	0	12,500	
Total Expenditure	486	0	5,000	0	12,500	
Revenue over/(under) Expenditure	5,951	5,917	0	5,840	(7,000)	
Ending Balance	7,701	13,618	11,168	19,458	12,458	11.6%

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	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	0	500	1,172	923	4,851	313.9%
REVENUE						
443-1-000-1320 Revenue	500	1,150	0	5,029	15,000	
Total Revenue	500	1,150	0	5,029	15,000	
EXPENDITURE						
443-2-000-6650 Expenditure	0	727	500	1,101	15,000	
Total Expenditure	0	727	500	1,101	15,000	2900.0%
Total Expenditure	0	727	500	1,101	15,000	
Revenue over/(under) Expenditure	500	423	(500)	3,928	0	
Ending Balance	500	923	672	4,851	4,851	621.8%

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	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	0	0	0	0	0	
REVENUE						
444-1-000-1320 Revenue	0	0	0	0	0	
Total Revenue	0	0	0	0	0	
EXPENDITURE						
444-2-000-6650 Expenditure	0	0	0	0	0	
Total Expenditure	0	0	0	0	0	
Total Expenditure	0	0	0	0	0	
Revenue over/(under) Expenditure	0	0	0	0	0	
Ending Balance	0	0	0	0	0	

Circuit Clerk Document Storage Fund

Fund Description

Fund established to help defray the expense of document storage.

County Ordinance 92-13. 705 ILCS 105/27.3c

To defray the expense in any county that elects to establish a document storage system and convert the records of the circuit court clerk to electronic or micrographic storage, the county board may require the clerk of the circuit court...to collect a court document fee of not less than \$1 nor more than \$15, to be charged and collected by the clerk of the court. The fee shall be paid at the time of filing the first pleading, paper or other appearance filed by each party in all civil cases or by the defendant in any felony, misdemeanor, traffic, ordinance or conservation matter on a judgment of guilty or grant of supervision...

		2013	2014	2015			
Full Time Staff paid from fund (annual):		3.5	5.0	5.0	2016 6.0		
ACCOUNT & DESCRIPTION		ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance		827,437	840,258	765,439	775,767	746,572	-2.5%
REVENUE							
440-1-000-1320	Fees Collected	180,410	153,081	160,000	137,964	155,000	
440-1-000-1325	Miscellaneous						
	Total Revenue	180,410	153,081	160,000	137,964	155,000	-3.1%
PERSONNEL							
440-2-000-6101	Salaries	140,322	150,320	166,775	140,938	230,278	
	Total Personnel	140,322	150,320	166,775	140,938	230,278	38.1%
CONTRACTUAL							
440-2-000-6650	Document Storage	27,266	67,254		26,221	62,500	
	Total Other	27,266	67,254		26,221	62,500	
	Total Expenditure	167,588	217,573	166,775	167,159	292,778	75.6%
	Revenue over/(under) Expenditure	12,822	(64,492)	(6,775)	(29,195)	(137,778)	
	Ending Balance	840,258	775,767	758,664	746,572	608,794	-19.8%

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

		2013	2014	2015			
Full Time Staff paid from fund (annual):		2	2	3	2016		
					1		
Account No.	Description	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% Change In Budget
Beginning Balance		801,530	728,354	542,396	691,688	596,436	10.0%
REVENUE							
450-1-000-1320	Fees Collected	178,028	150,559	160,000	135,303	150,000	
450-1-000-1325	Court Automation		0		0		
	Total Revenue	178,028	150,559	160,000	135,303	150,000	-6.3%
PERSONNEL							
450-2-000-6101	Salaries	90,200	96,896	136,500	133,242	66,600	-51.2%
	Total Personnel	90,200	96,896	136,500	133,242	66,600	
OTHER							
450-2-000-6650	Court Automation Exp.	161,005	90,328	215,000	97,313	215,000	
	Total Other	161,005	90,328	215,000	97,313	215,000	
	Total Expenditure	251,205	187,225	351,500	230,555	281,600	-19.9%
Revenue over/(under) Expenditure		(73,177)	(36,666)	(191,500)	(95,252)	(131,600)	
Ending Balance		728,354	691,688	350,896	596,436	464,836	32.5%

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.

		2013	2014	2015			
Full Time Staff paid from fund (annual):		1.5	2	2	2016 2		
ACCOUNT & DESCRIPTION		ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance		223,691	251,654	240,291	252,933	233,075	-3.0%
REVENUE							
460-1-000-1320	Fees Collected	49,838	50,718	48,000	38,231	45,000	
460-1-000-1325	IL State Reimbursement	7,984	12,968	7,000	8,763	2,000	
	Total Revenue	57,822	63,686	55,000	46,994	47,000	-14.5%
PERSONNEL							
460-2-000-6101	Salaries	27,586	51,931	57,310	56,218	59,710	
	Total Personnel	27,586	51,931	57,310	56,218	59,710	4.2%
CONTRACTUAL							
460-2-000-6216	Equipment Maintenance		8,925	13,000	8,925	13,000	
	Total Contractual		8,925	13,000	8,925	13,000	
COMMODITIES							
460-2-000-6200	Office Supplies	1,178	247	2,700	489	2,700	
460-2-000-6201	Postage	1,068	1,211	1,500	1,221	1,500	
460-2-000-6231	Computer Supplies		94	200		200	
	Total Commodities	2,246	1,551	4,400	1,710	4,400	
OTHER							
460-2-000-6650	Miscellaneous	27		2,000		2,000	
	Total Other	27		2,000		2,000	
	Total Expenditure	29,859	62,407	76,710	66,852	79,110	3.1%
Revenue over/(under) Expenditure		27,963	1,279	(21,710)	(19,858)	(32,110)	
Ending Balance		251,654	252,933	218,581	233,075	200,965	-8.1%

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.

		2013	2014	2015	2016		
Full Time Staff paid from fund (annual):		0.8	0.3	0.3	0.3		
ACCOUNT & DESCRIPTION		ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	Change In Budget
Beginning Balance		18,466	5,539	11,126	12,335	13,207	18.7%
REVENUE							
900-1-000-1320	Fees Collected	20,576	21,039	20,000	19,013	20,000	
	Total Revenue	20,576	21,039	20,000	19,013	20,000	0.0%
OTHER							
900-2-000-6101	Salaries	33,504	14,243	17,705	18,141	19,160	
	Total Other	33,504	14,243	17,705	18,141	19,160	8.2%
	Total Expenditure	33,504	14,243	17,705	18,141	19,160	
Revenue over/(under) Expenditure		(12,928)	6,796	2,295	872	840	
Ending Balance		5,539	12,335	13,421	13,207	14,047	4.7%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	16,438	27,178	14,178	35,679	43,794	208.9%
REVENUE						
830-1-000-1320 Fines Collected/Circuit Clerk	10,740	8,501	9,000	8,115	9,000	
Total Revenue	10,740	8,501	9,000	8,115	9,000	0.0%
EXPENDITURE						
830-2-000-6650 Expenditures		0	0	0	10,000	
Total Expenditure	0	0	0	0	10,000	
Total Expenditure	0	0	0	0	10,000	
Revenue over/(under) Expenditure	10,740	8,501	9,000	8,115	-1,000	
Ending Balance	27,178	35,679	23,178	43,794	42,794	84.6%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	Change In Budget
Beginning Balance		125	125	125	125	125	0.0%
REVENUE							
441-1-000-1320	Revenue	0	0	0	0	125	
	Total Revenue	0	0	0	0	125	
OTHER							
441-2-000-6650	Expenses	0	0	0	0	0	
	Total Expenditure	0	0	0	0	0	
Revenue over/(under) Expenditure		0	0	0	0	125	
Ending Balance		125	125	125	125	250	100.0%

Law Library Fund

Fund Description

Statutory fee set by County Board ordinance which established the County Law Library by Ordinance No. 69-1 on February 11, 1969. The fee is collected on all civil cases at the time of filing of the first pleading, paper or other appearance filed, for the purpose of defraying the cost of establishing and maintaining the County Law Library.
 The most recent fee increase was set at \$10 by County Board Ordinance No. 97-18 dated December 16, 1997 (effective Jan 1 1998).

IL Statute: 55 ILCS 5/5-39001

The county board...may establish and maintain a county law library, to be located in any county building or privately or publicly owned building at the county seat of government... To defray that expense...the clerk of all trial courts... shall charge and collect a county law library fee of \$2, and the county board may authorize a county law library fee of not to exceed \$13...The number of personnel necessary to operate and maintain the county law library shall be set by and those personnel shall be appointed by the chief judge.

		2013	2014	2015			
Full Time Staff paid from fund (annual):		0.2	0.2	0.2	2016 0.2		
ACCOUNT & DESCRIPTION		ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance		286,959	248,811	225,000	195,522	137,345	-39.0%
REVENUE							
430-1-000-1320	Law Library Fees	65,897	57,041	60,000	47,073	60,000	
430-1-000-1325	Miscellaneous Revenue		0		0		
	Total Revenue	65,897	57,041	60,000	47,073	60,000	0.0%
PERSONNEL							
430-2-000-6101	Salaries	10,385	9,828	10,000	10,066	10,000	
	Total Personnel	10,385	9,828	10,000	10,066	10,000	
CAPITAL							
430-2-000-6650	Expenditure	9,290	14,519		6,880		
	Total Expenditure	9,290	14,519	0	6,880	0	
CONTRACTUAL							
430-2-000-7004	Westlaw Online - Patron Acces		11,995	12,095	12,355	12,648	
430-2-000-7005	Westlaw Online - Courthouse Staff	38,746	35,030	36,161	35,455	28,000	
430-2-000-7008	Law Lib. Books/ Subscriptions	45,624	38,958	30,000	40,493	30,000	
	Total Contractual	84,369	85,984	78,256	88,303	70,648	-9.7%
	Total Expenditure	104,044	110,330	88,256	105,249	80,648	-8.6%
	Revenue over/(under) Expenditure	(38,147)	(53,289)	(28,256)	(58,176)	(20,648)	
	Ending Balance	248,811	195,522	196,744	137,345	116,697	-40.7%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	805,648	803,213	796,828	746,348	723,251	-9.2%
REVENUE						
480-1-000-1320 Circuit Clerk Fees	146,569	152,818	155,000	166,746	155,000	
480-1-000-1520 Domestic Violence	31,791	24,130	26,000	24,262	25,000	
480-1-000-1521 GPS Monitoring Program	12,366	20,919	15,000	12,529	11,000	
480-1-000-1522 Underage Drinking Program	4,562	3,588	3,700	2,789	3,700	
480-1-000-1523 Equipment				51		
480-1-000-1525 O/P Risk Assessment	0	75	100	0	100	
480-1-000-1526 Drug Testing Revenue	455	625	400	646	500	
480-1-000-1527 Domestic Violence Surveillance	252	0	0	0	0	
480-1-000-1528 Evaluation Reimbursement	461	750	500	0	500	
480-1-000-1529 Training	269	1,085	250	471	250	
Total Revenue	196,726	203,990	200,950	207,496	196,050	-2.4%
CONTRACTUAL						
480-2-000-6203 Dues/Memberships	953	897	2,200	1,456	2,200	
480-2-000-6206 Training	11,768	15,829	18,000	18,122	20,000	
480-2-000-6214 Contractual Services - Programs	93,205	105,228	204,000	65,712	171,200	
480-2-000-6215 Contractual Services - Other	7,635	10,433	23,500	11,627	26,500	
480-2-000-6915 Drug Testing	7,918	9,612	12,000	12,136	18,000	
480-2-000-6916 GPS Monitoring Program	25,231	30,395	30,000	29,993	35,000	
480-2-000-6917 O/P Risk Assessment	3,350	3,000	4,000	2,250	0	
Total Contractual	150,059	175,394	293,700	141,296	272,900	-7.1%
CAPITAL						
480-2-000-6216 Equipment	11,958	29,834	24,700	12,081	21,700	
480-2-000-6231 Software	9,093	18,600	17,000	15,315	22,000	
Total Capital	21,051	48,434	41,700	27,396	43,700	4.8%
Total Expenditure	171,111	223,828	335,400	168,692	316,600	-5.6%
Revenue over/(under) Expenditure	25,615	(19,838)	(134,450)	38,804	(120,550)	
TRANSFERS IN						
480-1-000-1524 Mental Health Transfer	1,950	2,974	3,000	2,981	0	
Total Transfers In	1,950	2,974	3,000	2,981	0	
TRANSFERS OUT						
480-2-000-6300 Transfer to General Fund	30,000	40,000	51,200	55,850	45,000	
480-2-000-6305 Transfer to IMRF/SS Fund			16,580	9,033	15,000	
Total Transfers Out	30,000	40,000	67,780	64,882	60,000	-11.5%
Ending Balance	803,213	746,348	597,598	723,251	542,701	-9.2%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	7,732	4,607	6,000	4,160	6,815	13.6%
REVENUE						
470-1-000-1135 Interest	1	1		1		
470-1-000-1325 Receipts - Fees	4,625	4,320	4,000	5,793	4,000	
Total Revenue	4,626	4,321	4,000	5,794	4,000	0.0%
COMMODITIES						
470-2-000-6200 Office Equipment	1,446	2,080	667	2,018	667	
470-2-000-6207 Cell Phone Equipment	347	173	667	367	667	
470-2-000-6217 Vehicle Equipment	3,759	40	667	679	667	
470-2-000-6494 Morgue Equipment	0	0	667	0	667	
470-2-000-6497 Scene/Investigation Equipmen	2,274	2,396	667	0	667	
470-2-000-6650 Expenditure	(75)	79	665	74	665	
Total Expenditure	7,751	4,768	4,000	3,139	4,000	0.0%
Revenue over/(under) Expenditure	(3,124)	(447)	0	2,655	0	
Ending Balance	4,607	4,160	6,000	6,815	6,815	13.6%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	11,808	5,484	100	4,526	9,225	9125.2%
REVENUE						
940-1-000-1320 Fees	4,450	8,670	3,500	7,190	3,500	
Total Revenue	4,450	8,670	3,500	7,190	3,500	0.0%
CONTRACTUAL						
940-2-000-6206 Training Expenses	4,943	3,495	583	1,790	583	
Total Contractual	4,943	3,495	583	1,790	583	
COMMODITIES						
940-2-000-6200 Office Supplies	1,046	2,829	583	0	583	
940-2-000-6205 Mileage	290	0	583	0	583	
940-2-000-6240 Clothing Allowances	950	1,277	583	597	583	
940-2-000-6494 Morgue Supplies	2,813	0	583	0	583	
940-2-000-6650 Expenditure	732	2,027	585	103	585	
Total Commodities	5,832	6,132	2,917	701	2,917	0.0%
Total Expenditure	10,775	9,628	3,500	2,491	3,500	0.0%
Revenue over/(under) Expenditure	(6,325)	(958)	0	4,699	0	
Ending Balance	5,484	4,526	100	9,225	9,225	9125.2%

Community Services Block Grant - Revolving Loan Fund

Fund Description

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

IL Statute: 20 ILCS 625/2

The Director of the Department of Commerce & Economic Opportunity is authorized to administer...and...shall provide financial assistance to community action agencies from community service block grant funds...Funds appropriated for use by community action agencies in community action programs shall be allocated annually... by the Department...

IL Statute: 20 ILCS 625/4

A community action program is a community-based and operated program, the purpose of which is to provide a measurable and remedial impact on causes of poverty in a community...

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2015	% CHANGE IN BUDGET
Beginning Balance	42,469	46,448	55,225	54,095	49,421	-10.5%
REVENUE						
250-1-000-1135 Interest Earned	13	12	0	11		
250-1-000-1320 Receipts	19,164	7,635	10,900	7,839	7,500	
Total Revenue	19,178	7,647	10,900	7,849	7,500	-31.2%
OTHER						
250-2-000-6821 Loans	15,199	0	0	12,523	0	
Total Other	15,199	0	0	12,523	0	
Total Expenditure	15,199	0	0	12,523	0	
Revenue over/(under) Expenditure	3,979	7,647	10,900	(4,673)	7,500	
Ending Balance	46,448	54,095	66,125	49,421	56,921	-13.9%

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	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	0	67,950	68,063	68,236	0.4%
REVENUE					
211-1-000-1135 Interest Income	575	400	173	400	
211-1-000-1335 Donations	67,488	0	0	0	
Total Revenue	68,063	400	173	400	0.0%
OTHER					
211-2-000-6650 Expenditures	0	0	0	0	
Total Expenditures	0	0	0	0	
Revenue over/(under) Expenditure	68,063	400	173	400	
Ending Balance	68,063	68,350	68,236	68,636	0.4%

Kendall Area Transit Fund

Description

Fund created in FY09 to fund Kendall County Para Transit.

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	153,212	199,764	230,000	210,211	174,400	-24.2%
REVENUE						
550-1-000-1135 Interest Income	206	228	100	137	100	
550-1-000-1421 Miscellaneous Revenue		55,578				
550-1-000-1575 IL DOAP (Downstate Operating Asst. Program)	444,241	759,579	700,000	581,386	700,000	
550-1-000-1579 RTA NF (New Freedom)	115,850	0		0		
550-1-000-1580 Municipal Contributions	191,875	96,438	142,526	48,347	97,121	
550-1-000-1582 IDOT Section 5311	57,245	55,578	55,578	55,578	55,578	
550-1-000-1583 Contract Revenue	61,351	87,527	79,121	0	0	
550-1-000-1584 IDOT Section 5310			95,000		95,000	
Total Revenue	870,767	1,054,927	1,072,325	685,447	947,799	-11.6%
CONTRACTUAL						
550-2-000-6206 Training	472	94	2,000	0	2,000	
550-2-000-6216 Vehicle Maintenance		0		0	10,000	
550-2-000-7050 DVAC (DeKalb Voluntary Action Center)	832,700	1,046,493	1,076,170	734,347	947,699	
550-2-000-7051 Vehicle Lease & Insurance	40,756	45,203	20,142	23,988	0	
Total Contractual	873,928	1,091,790	1,098,312	758,335	959,699	
CAPITAL						
550-2-000-6252 Vehicles	155	944	33,945	620	0	
550-2-000-6208 Equipment		753	10,000	433	10,000	
550-2-000-6253 Facilities		0		7,500		
Total Capital	155	1,697	43,945	8,553	10,000	
Total Expenditure	874,083	1,093,487	1,142,257	766,888	969,699	-15.1%
Revenue over/(under) Expenditure	(3,316)	(38,560)	(69,932)	(81,440)	(21,900)	
TRANSFERS IN						
550-1-000-1305 Transfer from Senior Services Levy	25,264	25,500	25,500	25,500	25,500	
550-1-000-1300 Transfer from General Fund	25,500	25,507	25,500	25,500	25,500	
Total Transfers In	50,764	51,007	51,000	51,000	51,000	
TRANSFERS OUT						
550-2-000-6310 Transfer to Liability Insurance Fund	896	2,000	2,250	5,371	4,727	
Total Transfers Out	896	2,000	2,250	5,371	4,727	
Ending Balance	199,764	210,211	208,818	174,400	198,773	-4.8%

Liability Insurance Program

Fund Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	32,039	15,932	25,000	23,529	0	
REVENUE						
230-1-000-1135 Interest	0	1	1	0	1	
Total Revenue	0	1	1	0	1	
EXPENDITURE						
230-2-000-6650 Self Insured WC Claims	391,108	247,404	200,000	262,941	200,000	
Total Expenditure	391,108	247,404	200,000	262,941	200,000	0.0%
Revenue over/(under) Expenditure	(391,108)	(247,403)	(199,999)	(262,941)	(199,999)	
TRANSFERS IN						
230-1-000-1310 Transfer from Liability Ins. Fund	375,000	255,000	200,000	200,000	200,000	
Total Transfers In	375,000	255,000	200,000	200,000	200,000	
Ending Balance	15,932	23,529	25,001	-39,412	1	-100.0%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% Change In Budget
Beginning Balance		1,318,266	1,318,266	480,000	445,001	265,001	-44.8%
REVENUE							
760-1-000-1320	Revenues						
	Total Revenue						
OTHER							
760-2-000-6650	Expenditures		34,999	300,000		300,000	
	Total Expenditure		34,999	300,000		300,000	
	Revenue over/(under) Expenditure		(34,999)	(300,000)		(300,000)	
TRANSFERS IN							
760-1-000-1300	General Fund Transfer						
	Total Transfers In						
TRANSFERS OUT							
760-2-000-6300	General Fund Transfer		655,266				
760-2-000-6311	Transfer to PBC Fund		183,000	180,000	180,000	180,000	
	Total Transfers Out		838,266	180,000	180,000	180,000	
Ending Balance		1,318,266	445,001		265,001	-214,999	

Capital Improvement Fund

Fund Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	1,318,259	1,517,754	542,954	805,912	1,022,299	88.3%
REVENUE						
040-1-000-1325 Other Revenue	7,700	9,100	8,400	4,200	8,400	
040-1-000-1546 Lease Income - KenCom	100,000	100,000	100,000	100,000	100,000	
040-1-000-1650 Off Track Betting Tax						
040-1-000-1651 Video Gaming Tax	5,894	20,612	15,000	13,436	15,000	
Total Revenue	113,594	129,712	123,400	117,636	123,400	
CAPITAL						
040-2-000-6650 Expenditures	64,098	991,554	50,000	51,250	180,000	
Total Expenditure	64,098	991,554	50,000	51,250	180,000	260.0%
Revenue over/(under) Expenditure	49,496	(861,842)	73,400	66,387	(56,600)	
TRANSFERS IN						
040-1-000-1300 Transfer from Gen Fund	150,000	102,000	150,000	150,000	150,000	
040-1-000-1330 Transfer from GIS Mapping Fund		48,000				
Total Transfers In	150,000	150,000	150,000	150,000	150,000	
Ending Balance	1,517,754	805,912	766,354	1,022,299	1,115,699	45.6%

	FY15	FY16
Miscellaneous Expense		
COB HVAC		
<u>County Clerk</u>		
Panic Alarms		
Security Improvements		
ADA Improvements		
<u>Treasurer</u>		
Shelving		
Remodel Treasure offices		
Accounting Software		
<u>Facilities Mgt</u>		
Historic CH Windows		
UPC Batteries		
Miscellaneous	\$50,000	\$50,000
<u>Administrative Services</u>		
Budget Software		20,000
<u>County Board</u>		
Video/Microphone		
<u>Technology</u>		
Microsoft Exchange		
Dell SANS		30,000
1 GB COB Wireless		25,000
1/2 Microsoft Licenses		55,000
<u>VAC</u>		
vehicle		
	\$50,000	\$180,000

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	1,729,064	2,145,039	2,401,539	3,391,194	3,691,125	53.7%
CAPITAL						
750-2-000-6650 Expenditures	184,025	86,580	2,055,000	69		
750-2-000-6651 Vehicles					95,255	
750-2-000-6652 Jail/Courthouse Security System					2,000,000	
750-2-000-6653 Maintenance/Equipment					244,000	
Total Expenditure	184,025	86,580	2,055,000	69	2,339,255	13.8%
Revenue over/(under) Expenditure	(184,025)	(86,580)	(2,055,000)	(69)	(2,339,255)	
TRANSFERS IN						
750-1-000-1300 Transfer from Gen Fund	300,000	1,032,735				
750-1-000-1310 Transfer from Public Safety	300,000	300,000	300,000	300,000	300,000	
Total Transfers In	600,000	1,332,735	300,000	300,000	300,000	0.0%
Ending Balance	2,145,039	3,391,194	646,539	3,691,125	1,651,870	155.5%

	FY14	FY15	FY16
<u>Circuit Clerk</u>			
Office buildout		\$19,529	
<u>Sheriff</u>			
Records Expansion		30,000	
Vehicles			\$95,255
<u>Fac Mgt</u>			
PSC HVAC (if needed)		\$130,000	
Maintenance/Equipment			150,000
PSC Parking Lots			70,000
Lightning Suppression System			24,000
<u>PSC & CH</u>			
Security Systems (if needed)		1,925,038	2,000,000
	\$2,094,567	\$2,055,000	\$2,339,255

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	2,705	4,055	4,055	6,625	8,435	108.0%
REVENUE						
850-1-000-1320 Revenue	2,550	2,570	2,000	2,010	2,000	
Total Revenue	2,550	2,570	2,000	2,010	2,000	
CAPITAL						
850-2-000-6650 Restoration Expenses	1,200		2,000	200	2,000	
Total Capital	1,200		2,000	200	2,000	
Total Expenditure	1,200		2,000	200	2,000	
Revenue over/(under) Expenditure	1,350	2,570		1,810		
Ending Balance	4,055	6,625	4,055	8,435	8,435	108.0%

Building Fund

Description

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

Projects

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

Project 1 (Salt Storage) Financing:

		Estimate	Actual
Township & Municipality Contribution	FY10	170,250	170,250
Est. Township & Municipality Contribution	FY11-18	154,700	132,200
Est. Highway Fund Transfers: \$15,930 increments for 9 years	FY11-18	143,349	67,500
		468,299	369,950

Project 2 (Storage Building) Financing:

Est. Highway Fund Transfers: \$91,445 increments for 9 years	FY11-18	823,001	382,500
		823,001	382,500
Total		1,291,300	752,450

ACCOUNT & DESCRIPTION	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	424,852	532,352	640,000	639,852	747,352	16.8%
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.	7,500	7,500	7,500	7,500	7,500	
260-1-000-1545 Rental Income						
Total Revenue	7,500	7,500	7,500	7,500	7,500	
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						
Revenue over/(under) Expenditure	7,500	7,500	7,500	7,500	7,500	
TRANSFERS IN						
260-1-000-1300 Transfer from General Fund						
260-1-000-1315 Transfer from Highway Fund	100,000	100,000	100,000	100,000	75,000	
Total Transfers In	100,000	100,000	100,000	100,000	75,000	-25.0%
Ending Balance	532,352	639,852	747,500	747,352	829,852	11.0%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	41,062	46,762	44,762	51,661	69,276	54.8%
REVENUE						
340-1-000-1325 Other Revenue		1,570		2,615		
Total Revenue		1,570		2,615		
CAPITAL						
340-2-000-6650 Building Improvements	4,300	11,671	10,000		10,000	
340-2-000-6978 Vehicles Purchased						
Total Capital	4,300	11,671	10,000		10,000	
Total Expenditure	4,300	11,671	10,000		10,000	
Revenue over/(under) Expenditure	(4,300)	(10,101)	(10,000)	2,615	(10,000)	
TRANSFERS IN						
340-1-000-1305 Transfer from Animal Control Fund	10,000	15,000	10,000	15,000		
Total Transfers In	10,000	15,000	10,000	15,000		
Ending Balance	46,762	51,661	44,762	69,276	59,276	32.4%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/2015 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	53,331					
REVENUE						
240-1-000-1320 Revenue						
Total Revenue						
CAPITAL						
240-2-000-6650 Expenditure	53,331					
Total Expenditure	53,331					
Total Expenditure	53,331					
Revenue over/(under) Expenditure	(53,331)					
TRANSFERS IN						
240-1-000-1301 Transfer from General Fund						
Total Transfers In						
Ending Balance						

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	30,983	4,377	4,377	4,379	4,381	0.1%
REVENUE						
970-1-000-1135 Interest Income	14	2		2		
970-1-000-1325 Miscellaneous	28,068					
Total Revenue	28,082	2		2		
CAPITAL						
970-2-000-7023 Furnishings & Equipment			4,377		4,381	
970-2-000-7024 Construction Fees	54,688					
Total Expenditure	54,688		4,377		4,381	0.1%
Revenue over/(under) Expenditure	(26,606)	2	(4,377)	2	(4,381)	
Ending Balance	4,377	4,379		4,381		

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% CHANGE IN BUDGET
Beginning Balance	5,915	5,915		5,915		
REVENUE						
300-1-000-1515 Premium on Bonds						
300-1-000-1515 Bond Proceeds					5,915	
Total Revenue					5,915	
EXPENDITURE						
300-2-000-6850 Debt Service - Principal						
300-2-000-6850 Debt Service - Interest						
300-2-000-6850 Cost of Issuance						
Total Expenditure						
Revenue over/(under) Expenditure					5,915	
TRANSFERS OUT						
300-2-000-6300 Transfers Out						
Total Transfers Out						
Ending Balance	5,915	5,915		5,915	5,915	

Debt Service Sources

	FY16 Sources		
	Public Safety Sales Tax	General Fund	HHS Fund
Jail Expansion 2002A & 2010	1,175,100	1,175,100	
County Office Bldg 2002B & 2011	285,814	140,000	145,814
Courthouse 2007A	379,975	179,975	200,000
Courthouse 2007B	-		
Courthouse 2008	1,052,340	1,052,340	
Courthouse 2009	791,648	791,648	
Total FY16 Debt Service	3,684,877	3,199,063	340,000 145,814

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
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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% Change in Budget
Beginning Balance		1,171	1,347	1,000	1,591	2,069	106.9%
REVENUE							
580-1-000-1135	Interest Income	165	159	50	407	50	
580-1-000-1325	Capitalized Revenue						
	Total Revenue	165	159	50	407	50	
DEBT							
580-2-000-6650	Other Expenses	588	515	650	578	650	
580-2-000-6865	Debt Service Interest	329,138	300,700	288,000	288,000	274,400	
580-2-000-6870	Debt Service Principal	650,000	635,000	680,000	680,000	900,000	
	Total Other	979,726	936,215	968,650	968,578	1,175,050	
	Total Expenditure	979,726	936,215	968,650	968,578	1,175,050	21.3%
	Revenue over/(under) Expenditure	(979,561)	(936,056)	(968,600)	(968,172)	(1,175,000)	
TRANSFERS IN							
580-1-000-1310	Transfer from Public Safety	979,738	936,300	968,650	968,650	1,175,100	
	Total Transfers In	979,738	936,300	968,650	968,650	1,175,100	
	Ending Balance	1,347	1,591	1,050	2,069	2,169	106.6%

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 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% Change in Budget
Beginning Balance		16,095	64,746	75,000	78,921	97,112	25.0%
REVENUE							
560-1-000-1135	Interest Income	134	173	50	190	50	
560-1-000-1541	Rental Income from KHA		4,000		4,800	4,800	
560-1-000-1542	Rental Income from CASA		0		0	0	
560-1-000-1543	Rental Income from Easter Seals		200		0	0	
560-1-000-1544	Rental Income from KCDEE		9,696		9,696	9,696	
560-1-000-1545	Rental Income from HHS	327,761	145,814	145,814	145,814	145,814	
	Total Revenue	327,895	159,883	145,864	160,500	160,360	0.0%
OTHER							
560-2-000-6650	Misc. Expense	1,038	495	650	103	650	
560-2-000-6865	Debt Service Interest	133,205	130,305	127,205	127,205	124,105	
560-2-000-6870	Debt Service Principal	145,000	155,000	155,000	155,000	160,000	
	Total Other	279,243	285,800	282,855	282,308	284,755	
	Total Expenditure	279,243	285,800	282,855	282,308	284,755	-1.1%
	Revenue over/(under) Expenditure	48,652	(125,917)	(136,991)	(121,808)	(124,395)	
TRANSFERS IN							
560-1-000-1300	Transfer from Gen Fund	0	140,091	140,000	140,000	140,000	
	Total Transfers In	0	140,091	140,000	140,000	140,000	
Ending Balance		64,746	78,921	78,009	97,112	112,717	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		<u>4,695,000</u>	<u>1,081,842</u>	<u>5,776,842</u>

Courthouse Expansion Debt Service 2007B

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

Date of Issuance November 15, 2007
 Date of Maturity December 15, 2026
 Interest Rates 4.100% - 4.500%
 Payable June 15 & December 15
 Payable at Amalgamated Bank

Debt Service Schedule

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

Courthouse Expansion Debt Service 2008

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

Date of Issuance December 15, 2008
 Date of Maturity December 15, 2027
 Interest Rates 3.75 - 4.60%
 Payable June 15 & December 15
 Payable at Amalgamated Bank

Debt Service Schedule

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

Courthouse Expansion Debt Service 2009

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

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

Debt Service Schedule

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

Courthouse Expansion Debt Service

Fund Description

- Fund to account for payments of principal and interest on \$4,695,000 General Obligation Bonds, Alternate Revenue Source, Series 2007A.
- Fund to account for payments of principal and interest on \$5,303,762 General Obligation Bonds, Alternate Revenue Source, Series 2007B.
- Fund to account for payments of principal and interest on \$10,000,000 General Obligation Bonds, Alternate Revenue Source, Series 2008.
- Fund to account for payments of principal and interest on \$10,000,000 General Obligation Bonds, Alternate Revenue Source, Series 2009.
- Revenue to pay the debt service is transferred in from the Public Safety Sales Tax and the General Fund.

IL Statute: 30 ILCS 350/7

A governing body may provide for a reserve fund solely for the payment of the principal of and interest on bonds. Bond proceeds may be used to provide such reserve fund.

Account #	Description	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	11/24/15 YTD 2015	BUDGET 2016	% Change in Budget
Beginning Balance		1,122,888	1,263,380	1,630,000	1,633,182	1,680,735	3.1%
REVENUE							
980-1-000-1135	Interest Income	693	846	250	987	250	
	Total Revenue	693	846	250	987	250	
DEBT							
980-2-000-6650	Disclosure & fiscal agent	2,038	2,148	2,000	2,347	2,000	
980-2-000-6865	Debt Service 2007A Interest	106,220	99,110	90,525	90,525	79,975	
980-2-000-6866	Debt Service 2007A Principal	180,000	195,000	280,000	280,000	300,000	
980-2-000-6867	Debt Service 2007B Interest						
980-2-000-6868	Debt Service 2007B Principal						
980-2-000-6869	Debt Service 2008 Interest	336,903	315,153	285,153	285,153	252,340	
980-2-000-6870	Debt Service 2008 Principal	510,000	650,000	950,000	950,000	800,000	
980-2-000-6871	Debt Service 2009 Interest	399,148	399,148	399,148	399,148	391,648	
980-2-000-6872	Debt Service 2009 Principal					400,000	
	Total Other	1,534,308	1,660,558	2,006,826	2,007,172	2,225,963	
	Total Expenditure	1,534,308	1,660,558	2,006,826	2,007,172	2,225,963	10.9%
	Revenue over/(under) Expenditure	(1,533,616)	(1,659,711)	(2,006,576)	(2,006,185)	(2,225,713)	
TRANSFERS IN							
980-1-000-1300	Transfer from Gen Fund	200,000	200,000			200,000	
980-1-000-1310	Tr fr PS Sales Tax Fund	1,474,108	1,829,513	2,053,738	2,053,738	2,025,963	
	Total Transfers In	1,674,108	2,029,513	2,053,738	2,053,738	2,225,963	
Ending Balance		1,263,380	1,633,182	1,677,163	1,680,735	1,680,985	0.2%

Kendall County Funds

Fund No.	Fund Name	Fund Type
1	010 General Corporate Fund	General Fund
2	020 Economic Development Commission Fund	Special Revenue Fund
3	030 Restricted Economic Development Commission Fund	Special Revenue Fund
4	040 Capital Improvement Fund	Capital Fund
5	050 Community 708 Mental Health Board Fund	Levy Fund
6	060 Social Services for Senior Citizens Fund	Levy Fund
7	070 Tuberculosis Fund	Levy Fund
8	080 Extension Education Services Fund	Levy Fund
9	090 IMRF & Social Security Fund	Levy Fund
10	100 Liability Insurance Fund	Levy Fund
11	110 Public Building Commission Lease Fund	Levy Fund
12	120 County Highway Fund	Levy Fund
13	130 County Bridge Fund	Levy Fund
14	140 Federal Aid Matching Fund	Levy Fund
15	150 County Motor Fuel Tax Fund	Special Revenue Fund
16	170 Township Bridge Fund	Special Revenue Fund
17	180 County Highway Restricted Fund	Special Revenue Fund
18	190 Transportation Sales Tax Fund	Special Revenue Fund
19	191 Kendall County Transportation Alternative Program, KC-TAP	Special Revenue Fund
20	200 Public Safety Sales Tax Fund	Special Revenue Fund
21	210 Health & Human Services Fund	Levy Fund
22	211 Woman, Infants and Children (WIC) Fund	Special Revenue Fund
23	220 Highway Salt Storage Building Maintenance Fund	Special Revenue Fund
24	230 Liability Insurance Program	Special Revenue Fund
25	240 Special Construction Fund Public Safety Center - PSC	Capital Fund
26	250 Community Services Block Grant Revolving Loan Fund	Special Revenue Fund
27	260 Building Fund	Capital Fund
28	300 County Building Bond Proceeds Fund	Capital Fund
29	340 Animal Control Building Fund	Capital Fund
30	341 Animal Medical Care Fund	Special Revenue Fund
31	350 Animal Control Fund	Special Revenue Fund
32	360 Sheriff E-Ticket Fund	Special Revenue Fund
33	370 GIS Fund - Recorder	Special Revenue Fund
34	371 County Clerk Death Certificate Surcharge Fund	Special Revenue Fund
35	380 Recorder's Document Storage Fund	Special Revenue Fund
36	390 Sheriff Prevention of Alcohol/Criminal Violence Fund	Special Revenue Fund
37	400 Drug Abuse Revenue Fund	Special Revenue Fund
38	402 Sheriff Range Fees Fund	Special Revenue Fund
39	403 Jail Commissary Fund	Special Revenue Fund
40	420 Court Security Fund	Special Revenue Fund
41	430 Law Library Fund	Special Revenue Fund
42	440 Circuit Clerk Document Storage Fund	Special Revenue Fund
43	441 Circuit Clerk Transportation Safety Highway Hire-Back Fund	Special Revenue Fund
44	442 State's Attorney Records Automation Fund	Special Revenue Fund
45	443 State's Attorney Juvenile Justice Council Fund	Special Revenue Fund
46	444 State's Attorney Money Laundering Asset Forfeiture Fund	Special Revenue Fund
47	450 Court Automation Fund	Special Revenue Fund
48	460 Child Support Collection Fund	Special Revenue Fund
49	470 Coroner's Death Certificate Grant	Special Revenue Fund
50	480 Probation Services Fund	Special Revenue Fund
51	500 State's Attorney Drug Enforcement Fund	Special Revenue Fund
52	510 GIS Fund - Mapping	Special Revenue Fund
53	530 Tax Sale Automation Fund	Special Revenue Fund
54	540 Indemnity Fund	Special Revenue Fund
55	550 Kendall Area Transit Fund	Special Revenue Fund
56	560 County Building Debt Service Fund	Debt Service Fund

Kendall County Funds

	Fund No.	Fund Name	Fund Type
57	570	Jail Addition Bond Proceeds Fund	Capital Fund
58	580	Jail Addition Debt Service Fund	Debt Service Fund
59	600	County Reserves	Special Revenue Fund
60	750	Public Safety Capital Improvement Fund	Capital Fund
61	760	General Fund Special Reserve Fund	Reserve Fund
62	770	Child Advocacy	Special Revenue Fund
63	810	State Rental Housing Support Program Fund	Special Revenue Fund
64	820	Sale in Error Interest Fund	Special Revenue Fund
65	830	Circuit Clerk Electronic Citation Fund	Special Revenue Fund
66	840	Sheriff Failure To Appear- FTA Fund	Special Revenue Fund
67	850	Courthouse Restoration Fund	Capital Fund
68	860	State Pet Population Fund	Special Revenue Fund
69	870	County Animal Population Control Fund	Special Revenue Fund
70	890	Veterans Assistance Commission	Levy Fund
71	900	Circuit Clerk Operation Fund	Special Revenue Fund
72	910	Sheriff's Vehicle Fund	Special Revenue Fund
73	920	Help America Vote Act - HAVA Fund	Special Revenue Fund
74	940	Coroner Fees	Special Revenue Fund
75	970	Courthouse Expansion Construction Fund - Bond Proceeds	Capital Fund
76	980	Courthouse Expansion Debt Service Fund	Debt Service Fund

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 010)

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 200)

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 510)

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 370)

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 210)

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 050)

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 060)

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 080)

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 120)

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 130)

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 140)

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 090)

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 100)

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 070)

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 Veterans Assistance Commission (Fund 890)

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.

16 Public Building Commission Lease Fund (Fund 110)

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.

Kendall County

Fund Structure

Special Department Funds

- 17 Economic Development Commission Fund (Fund 020)**

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 030)**

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 (190)**

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 150)**

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 170)**

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 180)**

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 220)**

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 350)**

This fund is used for the operations of the animal control facility.
- 26 County Animal Population Control Fund (Fund 870)**

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 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.

28 State Pet Population Fund (Fund 860)

This fund was created in FY 2006 by state statute. All fees collected are remitted to the State of Illinois.

29 Recorder's Document Storage Fund (Fund 380)

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

30 State Rental Housing Support Program Fund (Fund 810)

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 920)

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 540)

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 530)

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 820)

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 360)

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 390)**
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 400)**
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 840)**
A fee collected from individuals arrested on outstanding Failure to Appear warrants. New fund established in FY2011.
- 40 Sheriff's Vehicle Fund - Statutory (Fund 910)**
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 County Reserves (Fund 600)**
This fund captures the activity for various Sheriff and Health Department grants.
- 44 State's Attorney Drug Enforcement Fund (Fund 500)**
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.
- 45 Child Advocacy (Fund 770)**
This fund captures the grants and donations given to the State's Attorney's Office Child Advocacy Center.
- 46 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.)

47 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.

48 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.

49 Circuit Clerk Document Storage Fund (Fund 440)

This fund is established to help defray the expense of document storage.

50 Court Automation Fund (Fund 450)

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.

51 Child Support Collection Fund (Fund 460)

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.

52 Circuit Clerk Electronic Citation Fund (Fund 830)

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.

53 Circuit Clerk Operation Fund (Fund 900)

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

54 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.)

55 Court Security Fund (Fund 420)

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.

56 Law Library Fund (Fund 430)

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).

57 Probation Services Fund (Fund 480)

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.

58 Community Services Block Grant Revolving Loan Fund (Fund 250)

This fund makes available, to small businesses, low-interest loans in return for hiring CSBG eligible

59 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.

60 Kendall Area Transit Fund (Fund 550)

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

61 Coroner's Death Certificate Grant (Fund 470)

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

62 Coroner Fees (Fund 940)

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.

Kendall County

Fund Structure

Special Department Funds (Cont.)

63 Liability Insurance Program (Fund 230)

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

Reserve Funds

64 General Fund Special Reserve Fund (Fund 760)

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

Capital Project Funds

65 Capital Improvement Fund (Fund 040)

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

66 Public Safety Capital Improvement Fund (Fund 750)

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.

67 Courthouse Restoration Fund (Fund 850)

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

68 Building Fund (Fund 260)

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

69 Animal Control Building Fund (Fund 340)

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

70 Special Construction Fund Public Safety Center - PSC (Fund 240)

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.

71 Jail Addition Bond Proceeds Fund (Fund 570)

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.)

72 Courthouse Expansion Construction Fund - Bond Proceeds (Fund 970)

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 unfinished (d)

73 County Building Bond Proceeds Fund (Fund 300)

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

74 Jail Addition Debt Service Fund (Fund 580)

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.

75 County Building Debt Service Fund (Fund 560)

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.

76 Courthouse Expansion Debt Service Fund (Fund 980)

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).

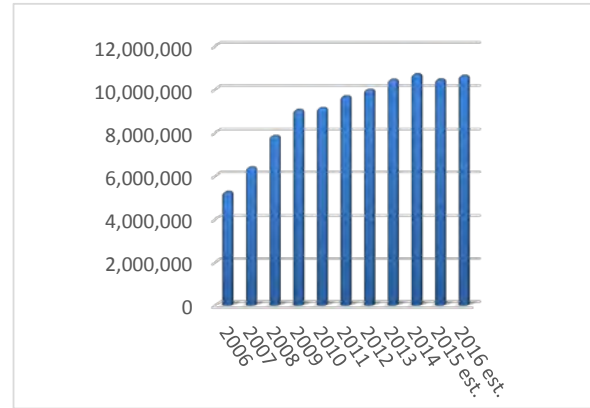
Revenue Assumptions

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.

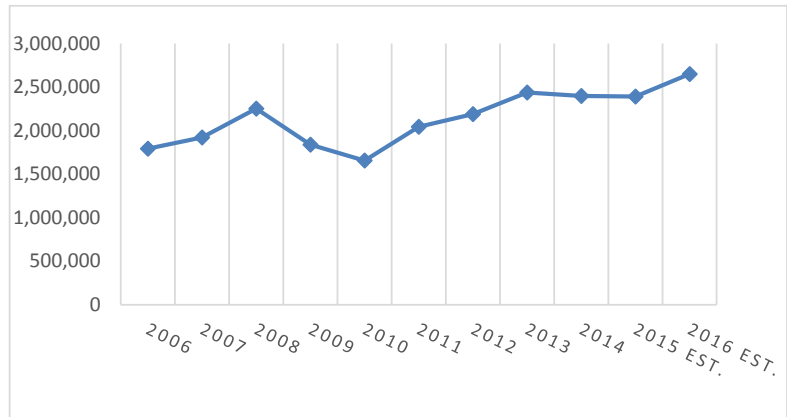
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2006	5,265,261	
2007	6,391,264	21.4%
2008	7,855,710	22.9%
2009	9,048,350	15.2%
2010	9,125,985	0.9%
2011	9,675,127	6.0%
2012	9,986,795	3.2%
2013	10,439,760	4.5%
2014	10,692,542	2.4%
2015 est.	10,448,073	-2.3%
2016 est.	10,627,390	1.7%



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>
2006	1,791,929	
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	2,397,963	-1.7%
2015 est.	2,390,000	-0.3%
2016 est.	2,650,000	10.9%



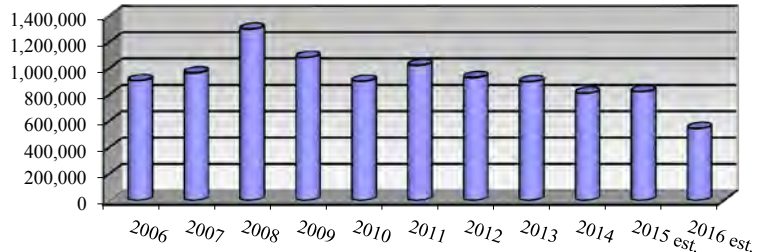
Revenue Assumptions

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.

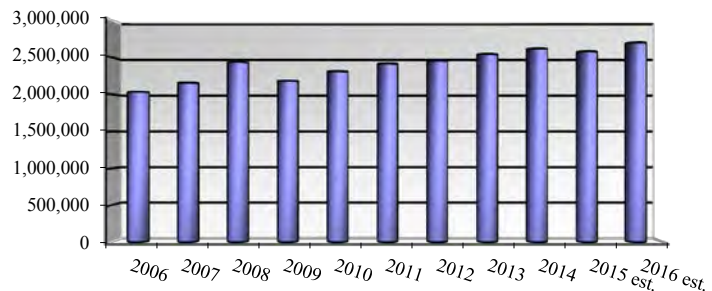
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2006	909,106	
2007	967,868	6.5%
2008	1,299,929	34.3%
2009	1,085,257	-16.5%
2010	904,300	-16.7%
2011	1,024,787	13.3%
2012	932,023	-9.1%
2013	900,722	-3.4%
2014	812,682	-9.8%
2015 est.	825,000	1.5%
2016 est.	545,492	-33.9%



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>
2006	2,032,155	
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	2,617,119	2.9%
2015 est.	2,575,000	-1.6%
2016 est.	2,698,000	4.8%



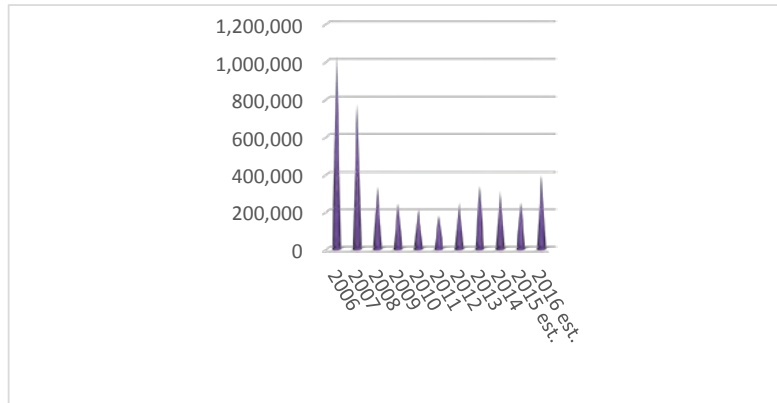
Revenue Assumptions

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.

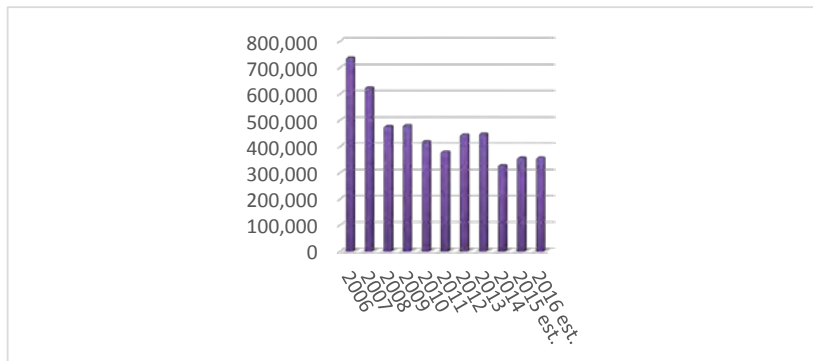
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2006	1,033,919	
2007	774,679	-25.1%
2008	334,600	-56.8%
2009	245,108	-26.7%
2010	214,979	-12.3%
2011	180,609	-16.0%
2012	252,086	39.6%
2013	339,402	34.6%
2014	313,851	-7.5%
2015 est.	250,000	-20.3%
2016 est.	396,420	58.6%



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>
2006	738,303	
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	329,428	-26.7%
2015 est.	358,000	8.7%
2016 est.	358,000	0.0%



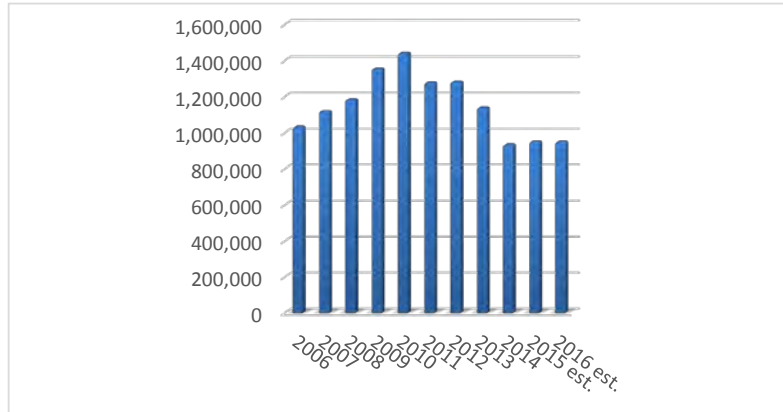
Revenue Assumptions

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.

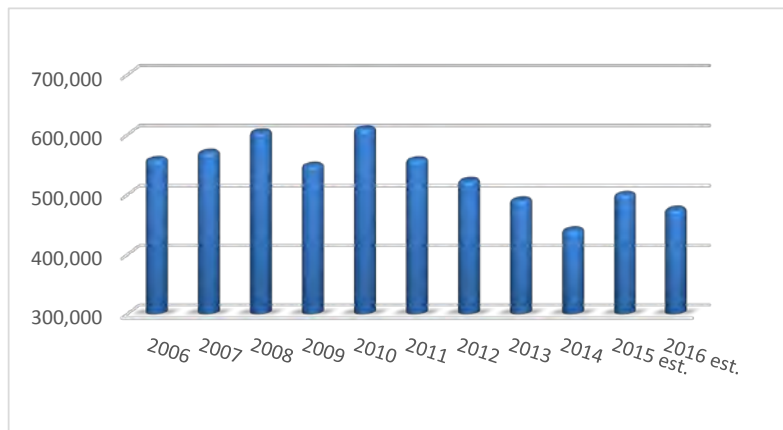
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2006	1,034,175	
2007	1,119,554	8.3%
2008	1,185,310	5.9%
2009	1,355,086	14.3%
2010	1,442,173	6.4%
2011	1,276,825	-11.5%
2012	1,283,161	0.5%
2013	1,138,590	-11.3%
2014	935,493	-17.8%
2015 est.	950,000	1.6%
2016 est.	950,000	0.0%



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>
2006	558,161	
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	441,005	-10.2%
2015 est.	500,000	13.4%
2016 est.	475,000	-5.0%



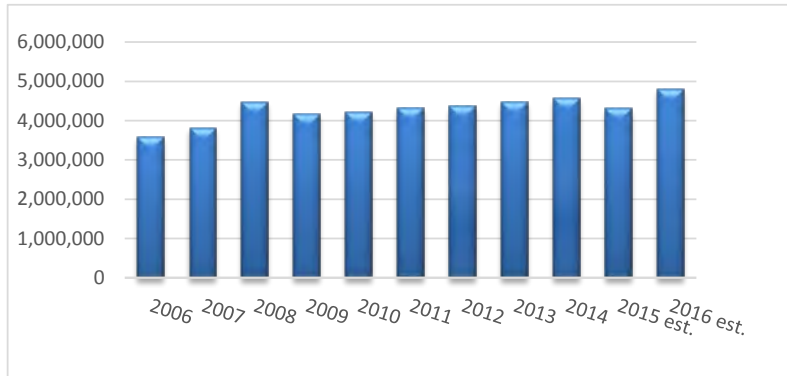
Revenue Assumptions

PUBLIC SAFETY SALES TAX

1. Public Safety Sales Tax

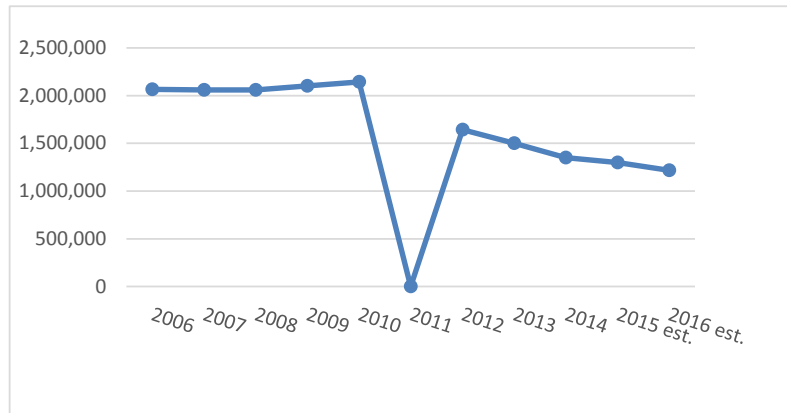
Kendall County instituted a 1/2 percent Public Safety Sales Tax after referendum approval in order to cover increasing costs of public safety and related services.

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2006	3,571,306	
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	4,561,453	2.3%
2015 est.	4,300,000	-5.7%
2016 est.	4,800,000	11.6%



2. Transfer from Public Safety Sales Tax to General Fund

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
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	1,350,000	-10.0%
2015 est.	1,300,000	-3.7%
2016 est.	1,218,000	-6.3%

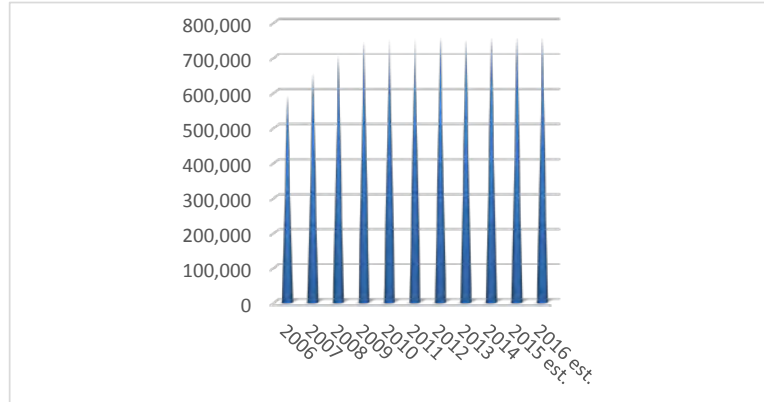


Revenue Assumptions

HEALTH & HUMAN SERVICES FUND

1. Ad Valorem (Property) Tax

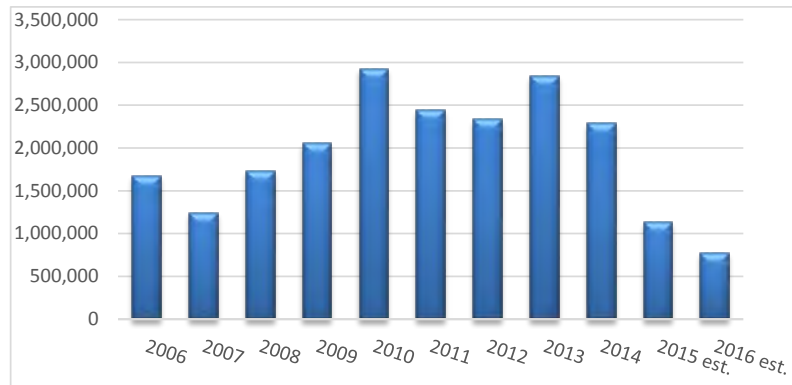
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2006	591,603	
2007	654,472	10.6%
2008	704,226	7.6%
2009	743,426	5.6%
2010	753,680	1.4%
2011	755,623	0.3%
2012	757,172	0.2%
2013	751,315	-0.8%
2014	757,104	0.8%
2015 est.	757,000	0.0%
2016 est.	757,000	0.0%



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>
2006	1,668,906	
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	2,283,973	-19.5%
2015 est.	1,133,633	-50.4%
2016 est.	771,503	-31.9%

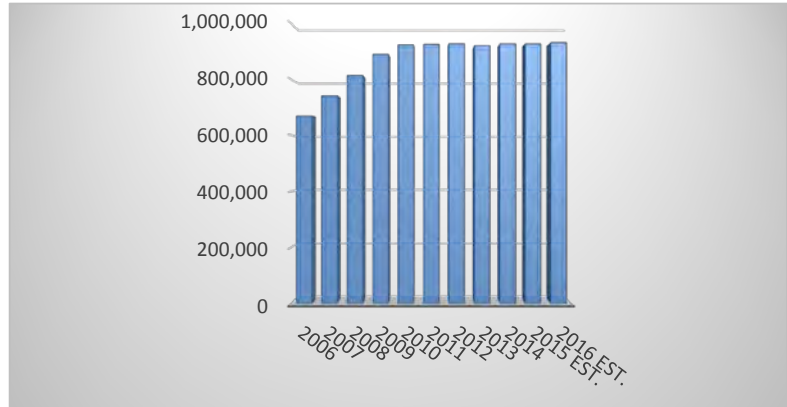


Revenue Assumptions

COMMUNITY 708 MENTAL HEALTH BOARD FUND

Ad Valorem (Property) Tax

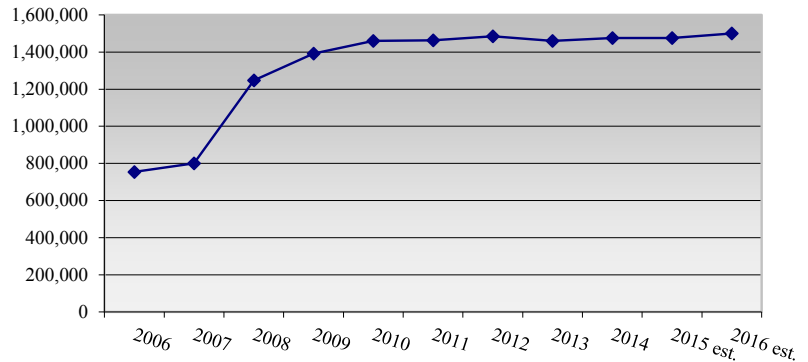
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2006	669,793	
2007	741,388	10.7%
2008	813,497	9.7%
2009	890,163	9.4%
2010	924,585	3.9%
2011	926,627	0.2%
2012	928,174	0.2%
2013	920,923	-0.8%
2014	927,932	0.8%
2015 est.	927,889	0.0%
2016 est.	932,000	0.4%



COUNTY HIGHWAY FUND

Ad Valorem (Property) Tax

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2006	754,309	
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	1,460,269	-1.7%
2014	1,475,287	1.0%
2015 est.	1,475,000	0.0%
2016 est.	1,500,000	1.7%



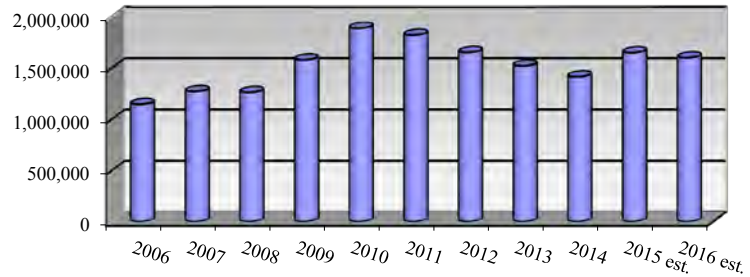
Revenue Assumptions

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.

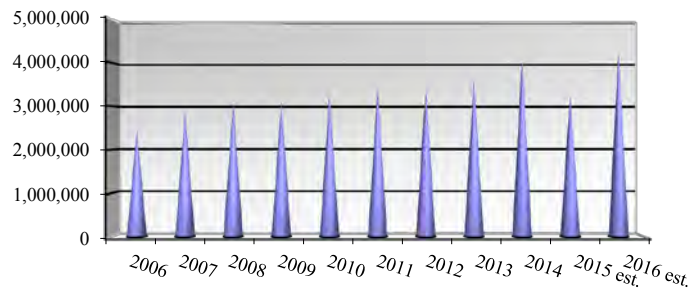
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2006	1,147,446	
2007	1,271,742	10.8%
2008	1,263,287	-0.7%
2009	1,580,442	25.1%
2010	1,888,055	19.5%
2011	1,821,729	-3.5%
2012	1,652,874	-9.3%
2013	1,521,412	-8.0%
2014	1,416,254	-6.9%
2015 est.	1,650,000	16.5%
2016 est.	1,600,000	-3.0%



IMRF & SOCIAL SECURITY FUND

Ad Valorem (Property) Tax

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2006	2,480,496	
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	3,672,906	3.5%
2014	4,159,677	13.3%
2015 est.	3,300,000	-20.7%
2016 est.	4,310,000	30.6%

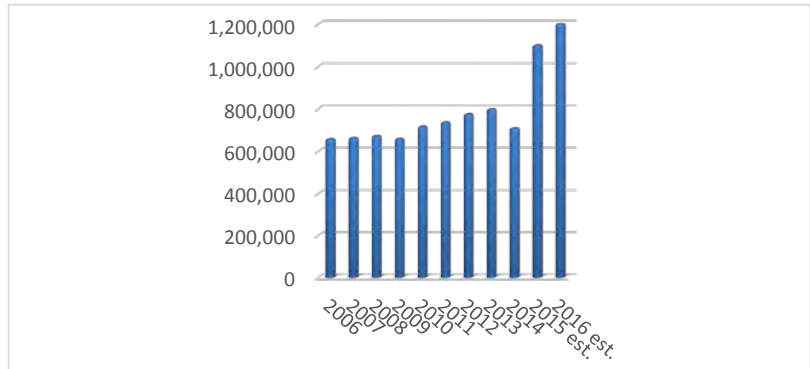


Revenue Assumptions

LIABILITY INSURANCE FUND

Ad Valorem (Property) Tax

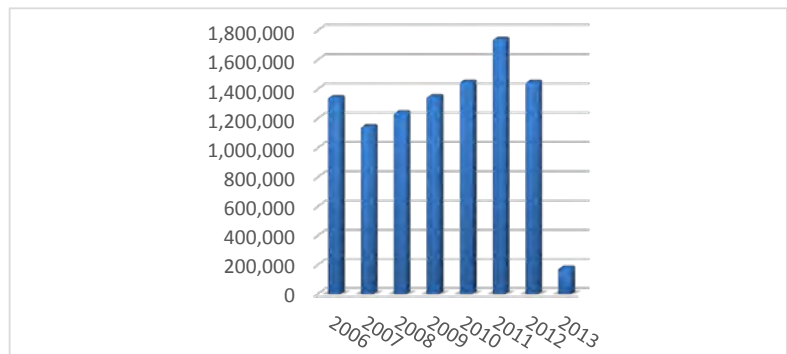
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2006	657,103	#REF!
2007	662,137	0.8%
2008	670,837	1.3%
2009	658,655	-1.8%
2010	716,152	8.7%
2011	736,623	2.9%
2012	774,892	5.2%
2013	798,075	3.0%
2014	708,831	-11.2%
2015 est.	1,100,000	55.2%
2016 est.	1,200,000	9.1%



PUBLIC BUILDING COMMISSION LEASE FUND

Ad Valorem (Property) Tax

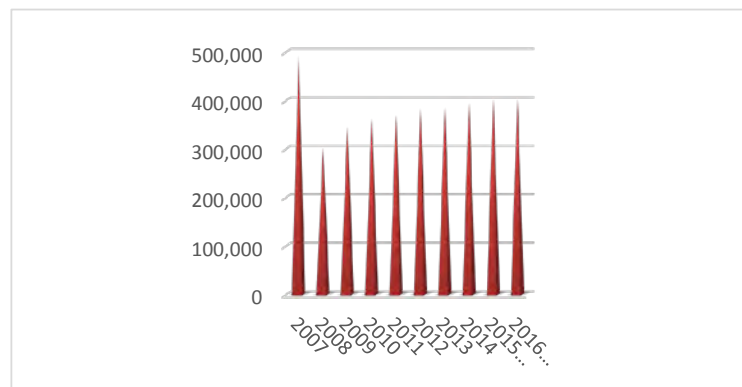
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2006	1,343,792	
2007	1,145,323	-14.8%
2008	1,238,451	8.1%
2009	1,349,914	9.0%
2010	1,449,060	7.3%
2011	1,741,156	20.2%
2012	1,448,532	-16.8%
2013	178,884	-87.7%



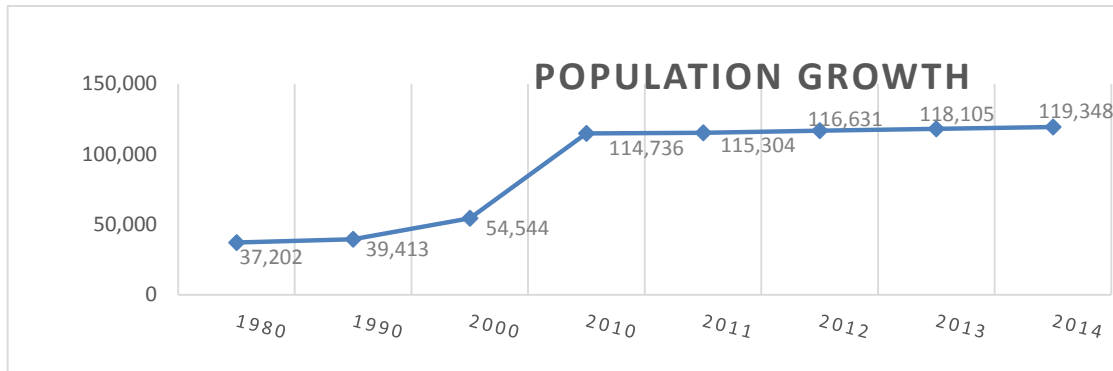
VETERANS ASSISTANCE COMMISSION

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	385,947	0.7%
2014	395,722	2.5%
2015 est.	403,789	2.0%
2016 est.	403,789	0.0%



Demographics



Source: U.S. Census Bureau – American Fact Finder – www.factfinder2.census.gov
 2014 American Community Survey
 2013 American Community Survey
 2012 American Community Survey
 1980, 1990, 2010 Census

Population

	Current	%	2014	2013
Total Population	118,194	100%	119,348	118,105
Under 5 years	9,327	8.30%	9,862	9,055
5 to 9 years	10,486	9.10%	10,907	9,947
10 to 14 years	10,555	8.40%	10,014	10,507
15 to 19 years	8,435	6.70%	8,042	9,045
20 to 24 years	5,838	5.70%	6,785	5,312
25 to 34 years	17,212	15.50%	18,546	16,953
35 to 44 years	20,516	17.70%	21,163	20,584
45 to 54 years	15,558	12.20%	14,539	16,366
55 to 59 years	6,001	4.90%	5,867	5,044
60 to 64 years	5,167	3.60%	4,291	5,811
65 to 74 years	5,691	4.80%	5,770	5,973
75 to 84 years	2,562	1.90%	2,307	2,573
85 years and over	846	1.10%	1,255	935
Male Population	58,704	49.67%	58,597	59,521
Female Population	59,490	50.33%	60,751	58,584
Median Age	33.7	-	32.7	34.2



Source: U.S. Census Bureau – American Fact Finder – www.factfinder2.census.gov
 2014 American Community Survey
 2013 American Community Survey
 2012 American Community Survey

Demographics

Educational Attainment

	Current	2014	2013
Population 25 years and Over	73,553	73,738	74,239
Bachelor's Degree or Higher	34.3%	33.0%	32.0%
High School Grad or Higher	92.9%	91.0%	94.2%
Less than 9th grade	2.7%	4.7%	1.7%
9th to 12th grade, no diploma	4.4%	4.3%	4.2%
High school grad (or GED)	25.1%	24.9%	24.8%
Some college, no degree	25.3%	24.3%	30.2%
Associate's degree	8.2%	8.7%	7.2%
Bachelor's degree	22.3%	22.2%	19.9%
Grad or professional degree	12.0%	10.7%	12.1%



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

2014 American Community Survey

2013 American Community Survey

2012 American Community Survey

Housing

	Current	2013	2012
Total Housing Units	40,747	40,666	41,310
Occupied housing units	38,453	39,512	37,049
Owner Occupied	31,961	32,844	33,599
Renter Occupied	6,492	6,668	3,450
Vacant housing units	2,294	1,154	4,261
Homeowner Vacancy Rate	1.0	N/A	3.0%
Rental Vacancy Rate	2.6	N/A	11.9%
Median Owner Occupied Housing Value	\$204,100	\$196,800	\$206,800
Median Monthly Owner Costs			
Owners with a Mortgage	\$2,003	\$2,018	\$1,947
Owners without a Mortgage	\$702	\$696	\$628
Average Household Size	3.10	2.98	3.14
Average Family Size	2.92	3.4	3.66
Median Household Income	\$83,844	\$77,361	\$80,655



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

2014 American Community Survey

2013 American Community Survey

2012 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

Debt Service Management

Kendall County Rating (February 2015)

Standard & Poor's Rating Services affirmed its 'AA' ratings on Kendall County Illinois' general obligation (GO) Bonds and Kendall County Public Building Commission's series 2006 A and B revenue refunding bonds. The outlook is stable.

The rating on the commission's revenue bonds is based on the county's GO bond rating.

The GO debt 'AA' rating reflects the County's factors:

- Strong economy, which is part of the broad and diverse economy of the Chicago metropolitan statistical area (MSA);
- Adequate budgetary performance;
- Very strong budgetary flexibility due mostly to the unassigned general fund balance;
- Very strong liquidity in terms of cash levels covering debt service and expenditures;
- Strong management with good financial policies and practices; and
- Strong debt and contingent liabilities position.

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

- (T)he rating will not change within our two-year horizon because we believe Kendall County will take the necessary steps to maintain at least adequate budgetary performance and strong financial flexibility and liquidity.
- The county's participation in the deep and diverse Chicago MSA economy supports the outlook.
- A higher rating is predicted upon the county achieving stronger economic indicators. The rating may be lowered if the county does not maintain at least balanced operations, causing budgetary performance and flexibility to weaken.

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.

Debt Service Management

•**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.

•**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

•**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.

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: Internal Departments/Offices

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

Budget Preparation: External Entities

Illinois Extension Education	708 Mental Health
Soil & Water Conservation	

Budget Review: Committee/Board

Budget & Finance Committee
County Board

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

May

Budget

Administrative Services

- **Analyze 6 Month Revenue & Expenditure** May 31
 - Project year end revenue, expenditure and year end fund balances for use by Budget & Finance Committee to set budget criteria

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
 - Distribute FY budget criteria for individual salary increase range, overall department/office salary line item increases and overall budget increase
 - Update salary spreadsheets on Y: Fiscal Drive
 - Update Questica Budget online
 - Schedule Dept./Office budget hearing with B & F Committee

Department/Office

- **Enter Budget** Jul 1 – Jul 31
 - Complete Salary spreadsheets, available on the Y: Fiscal Drive
 - Review Narrative Spreadsheet on Y: Fiscal Drive
 - Input Questica Budget online
 - 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 year end and the next fiscal year projections. Meet with Department Head/Elected Official and Finance Committee Chairman to review 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 – 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

- **Hold Budget Hearings** Aug

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

September

Budget

Budget & Finance Committee

- Hold Budget Hearings Sep
- Finance Committee reviews preliminary budget

Levy

Assessments Department

- Provide: CPI, EAV and new construction Sep

Administrative Services

- Calculate levy, levy allocation and tax rate Sep

Budget & Finance Committee

- Review and approve levy, levy allocation and tax rate 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**

- County Board approves Budget

1st Board Meeting in Nov

December

Levy

County Board

➤ **Levy Public Hearings & Approval**

- County Board holds Levy Hearings and approved Levies

Special Board Meeting in Dec

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).