

**Annual Operating Budget  
For the Fiscal Year  
2016-2017**



**County of Kendall, Illinois**

16-22

Annual Budget and Appropriation Ordinance

An Ordinance making appropriations for all corporate purposes for the County of Kendall, Illinois for the fiscal year commencing on the 1<sup>st</sup> day of December, A. D., 2016 and ending on the 30<sup>th</sup> day of November, A. D. 2017. Be it ordained by the County Board of Kendall County, Illinois:

The amounts appropriated for each object and purpose is attached as the document titled, Annual Operating Budget for Fiscal Year 2016-2017.

PASSED AND APPROVED by the County Board of the County of Kendall, this 29 day of November, A. D. 2016.

Ayes: 6

Nays: 2

Absent: 2

  
\_\_\_\_\_  
John Shaw  
Chairman, County Board

I, Debbie Gillette, County Clerk and Clerk of the County Board in Kendall County, Illinois, and keeper of the records and files thereof, do hereby certify the foregoing to be a true and correct copy of an Ordinance adopted by the County Board at a meeting on the 29 day of November, A. D. 2016.

  
\_\_\_\_\_  
Debbie Gillette  
County Clerk & Clerk of the County Board of  
Kendall County, Illinois

# County of Kendall Annual Operating Budget

Fiscal Year  
2016-2017

December 1, 2016 - November 30, 2017

ADOPTED November 29, 2016

2016 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

2017 COUNTY BOARD ELECT

J. Anthony Giles

Audra Hendrix

Matthew Kellogg

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

Jacqueline Purcell, Coroner

Eric Weis, State's Attorney

APPOINTED OFFICIALS

Victoria Chuffo, Public Defender

Joseph Gillespie, Emergency Management Agency

Francis Klaas, Highway

Scott Koeppel, Technology Services

Chad Lockman, Veteran's Assistance Commission

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

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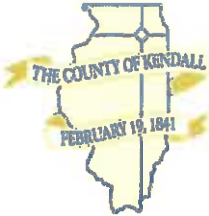
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**Kendall County**  
**Office of Administrative Services**  
111 West Fox Street  
Yorkville, Illinois 60560

November 29, 2016

**LETTER OF BUDGET TRANSMITTAL – Fiscal Year 2017**  
**KENDALL COUNTY, ILLINOIS**

Honorable County Board Chairman and Board Members:

I am pleased to provide the Annual Operating Budget for Fiscal Year 2017. The Annual Operating Budget represents the authorized appropriations approved by the County Board according to Illinois Statute. The Annual Operating Budget is a financial plan embodying the County's dedication to continuous improvement in service to the community.

The document includes projections for the fiscal year beginning December 1, 2016 and ending November 30, 2017. Historical profiles of funds have been included, along with narratives describing each department in the General Fund, Levy Funds, Special Department Funds, Capital Funds, Reserve Funds and Debt Service Funds.

The Annual Operating Budget fully encompasses sound principles of accounting and financial management held by the Governmental Accounting Standards Board. It is also prepared in a format consistent with the guidelines for Certificate of Recognition for Budget Preparation established by the Government Finance Officers Association of the United States and Canada.

I would like to take this opportunity to thank the Budget and Finance Committee Chair and Committee Members for their efforts, 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 prepare the financial plan.

Respectfully Submitted,

Jeff Wilkins  
County Administrator

## KENDALL COUNTY FY17 BUDGET SUMMARY

Kendall County's FY17 Budgeted Revenues and Expenditures total \$72,642,091. These revenues and expenditures account for operations in 75 funds, including the General (Corporate) Fund. FY17 Budgeted Expenditures are 4.6% less than the County's FY16 Budget Expenditures of \$76,144,426.

### TOTAL SOURCES

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

Total Sources	FY17	FY16	Difference	% Change
Taxes	\$ 38,564,461	\$ 36,174,078	\$ 2,390,383	6.6%
Licenses, Permits & Fees	11,767,883	14,171,505	(2,403,622)	-17.0%
Interest Income	59,265	42,501	16,764	39.4%
Intergovernmental	5,908,833	5,523,471	385,362	7.0%
<b>Total Revenue</b>	56,300,442	55,911,555	388,887	0.7%
Transfers In	7,961,434	8,651,797	(690,363)	-8.0%
Cash On Hand	8,380,215	11,581,074	(3,200,859)	-27.6%
<b>Total T/I and Cash On Hand</b>	16,341,649	20,232,871	(3,891,222)	23.8%
<b>Total Sources</b>	<b>\$ 72,642,091</b>	<b>\$ 76,144,426</b>	<b>\$ (3,502,335)</b>	<b>-4.6%</b>

### TOTAL USES

Costs for Personnel and Contracts are expected to increase over the prior year. Costs for Commodities, Capital, Other expenditure, Debt Service and Transfers out are expected to decrease over the prior year.

Total Uses	FY17	FY16	Difference	% Change
Personnel	\$ 33,434,219	\$ 32,882,962	\$ 551,257	1.7%
Contractual	10,099,549	9,807,588	291,961	3.0%
Commodities	1,833,590	1,994,757	(161,167)	-8.1%
Capital	13,277,165	16,964,158	(3,686,993)	-21.7%
Other	2,382,857	2,525,703	(142,846)	-5.7%
Debt Service	3,771,055	3,887,718	(116,663)	-3.0%
<b>Total Expenditure</b>	64,798,435	68,062,886	(3,264,451)	5.0%
Transfers Out for Operations	3,593,342	3,676,223	(82,881)	-2.3%
Transfers Out for Reserves	485,000	525,000	(40,000)	-7.6%
Transfers Out for Debt Service	3,765,314	3,684,877	80,437	2.2%
Increase Fund Balance		195,440	(195,440)	-100.0%
<b>Total T/Out &amp; Fund Balance Increase</b>	7,843,656	8,081,540	(237,884)	3.0%
<b>Total Uses</b>	<b>\$ 72,642,091</b>	<b>\$ 76,144,426</b>	<b>\$ (3,502,335)</b>	<b>-4.6%</b>

## GENERAL FUND

The General Fund is Kendall County's major operating and administrative fund for 22 Departments. The County's FY17 General Fund Budget totals \$27,840,244. The County is estimated to utilize \$830,565 reserve revenues to balance the planned expenditures.

## GENERAL FUND SOURCES

Kendall County's FY17 General Fund Sources total \$27,840,244. Anticipated receipts from Revenue are \$24,899,145. Transfers in and Cash on hand total \$2,941,009. FY17 General Fund Sources are 1.1% or \$319,481 less than the prior year.

Revenue from Taxes, Interest Income and Intergovernmental Revenue are expected to increase. The majority of this increase is expected in Sales Tax Revenue. Revenue from Licenses, Permits & Fees, Transfers in and Cash on Hand are expected to decrease. Collections from Licenses, Permit and Fees from Services accounts for the majority of this decline.

General Fund Sources	FY17	FY16	Difference	% Change
Taxes	\$ 18,570,145	\$ 18,003,762	\$ 566,383	3.1%
Licenses, Permits & Fees	5,507,859	5,735,000	(227,141)	-4.0%
Interest Income	37,500	30,000	7,500	25.0%
Intergovernmental	783,641	708,307	75,334	10.6%
<b>Total Revenue</b>	<b>24,899,145</b>	<b>24,477,069</b>	<b>422,076</b>	<b>1.7%</b>
Transfers In	2,110,534	2,222,840	(112,306)	-5.1%
Cash On Hand	830,565	1,459,816	(629,251)	-43.1%
<b>Total Transfers In and Cash On Hand</b>	<b>2,941,099</b>	<b>3,682,656</b>	<b>(741,557)</b>	<b>-20.1%</b>
<b>Total GF Sources</b>	<b>\$ 27,840,244</b>	<b>\$ 28,159,725</b>	<b>\$ (319,481)</b>	<b>-1.1%</b>

## GENERAL FUND USES

Kendall County's General Fund Uses total \$27,840,244 Anticipated Expenditures are \$27,299,744. Transfers out total \$540,500. FY17 Uses are 1.1% or \$319,481 less than the prior year.

The General Fund will pay 62% of the County's total Personnel costs, including salaries and health benefit expenditures. General Fund Personnel costs, Commodities and Other costs are estimated to decrease in FY17. Contractual Services, Capital and Transfers Out are estimated to increase.

<b>General Fund Uses</b>	<b>FY17</b>	<b>FY16</b>	<b>Difference</b>	<b>% Change</b>
Personnel	\$ 20,769,630	\$ 20,782,587	\$ (12,957)	-0.1%
Contractual	5,077,377	5,017,152	60,225	1.2%
Commodities	763,308	958,780	(195,472)	-20.4%
Capital	360,055	352,922	7,133	2.0%
Other	329,374	508,784	(179,410)	-35.3%
<b>Total Expenditure</b>	27,299,744	27,620,225	(320,481)	-1.2%
Transfers Out for Operations	50,500	49,500	1,000	2.0%
Transfers Out for Reserves	150,000	150,000	-	0.0%
Transfers Out for Debt Service	340,000	340,000	-	0.0%
<b>Total Transfers Out</b>	540,500	539,500	1,000	0.2%
<b>Total GF Uses</b>	<u>\$ 27,840,244</u>	<u>\$ 28,159,725</u>	<u>\$ (319,481)</u>	<u>-1.1%</u>

## OTHER FUNDS

75 Other Funds include 12 Levy Funds, 50 Special Department Funds and 13 Capital, Reserve & Debt Service Funds. Major Other Funds, those with anticipated expenditures or transfers out exceeding \$1 Million include the Public Safety Sales Tax Fund, Health and Human Services Fund, County Highway Fund, IMRF/SS Fund, Transportation Sales Tax Fund, County Motor Fuel Tax Fund, Kendall Area Transit Fund, Public Safety Capital Fund and Debt Service Funds. Other Funds' FY17 Anticipated Uses total \$44,801,847. Revenue and Transfers in total \$37,252,197. \$7,549,650 Cash on Hand will be used to balance the budget.

## OTHER FUNDS SOURCES

Kendall County's Other Funds' Sources total \$44,801,847 and includes anticipated collections of \$31,401,297 for Revenue, \$5,850,900 to be Transferred in and \$7,549,650 Cash On Hand to balance the budget. FY17 Other Fund Sources are budgeted 6.6% less than the prior year.

Taxes, Interest Income and Intergovernmental Revenue are expected to increase. Revenue from Licenses, Permits & Fees from Services, Transfers in and Cash on Hand are expected to decrease.

<b>Other Funds Sources</b>	<b>FY17</b>	<b>FY16</b>	<b>Difference</b>	<b>% Change</b>
Taxes	\$ 19,994,316	\$ 18,170,316	\$ 1,824,000	10.0%
Licenses, Permits & Fees	6,260,024	8,436,505	(2,176,481)	-25.8%
Interest Income	21,765	12,501	9,264	74.1%
Intergovernmental	5,125,192	4,815,164	310,028	6.4%
<b>Total Revenue</b>	31,401,297	31,434,486	(33,189)	-0.1%
Transfers In	5,850,900	6,428,957	(578,057)	-9.0%
Cash On Hand	7,549,650	10,121,258	(2,571,608)	-25.4%
<b>Total Transfers In and Cash On Hand</b>	13,400,550	16,550,215	(3,149,665)	-19.0%
<b>Total OF Sources</b>	<u>\$ 44,801,847</u>	<u>\$ 47,984,701</u>	<u>\$ (3,182,854)</u>	<u>-6.6%</u>

## OTHER FUNDS USES

Kendall County's Other Fund Uses total \$44,801,847 and includes anticipated Expenditures of \$37,498,691 and \$6,303,156 to be Transfers Out for Operations, Reserves and Debt Service. FY17 Uses are budgeted 6.6% less than the prior year.

Other Funds will pay 38% the County's total Personnel costs, including Salaries, IMRF and SS Benefit Expenditures. Personnel costs, Contractual, Commodities, Other expenditure and Debt service costs are estimated to increase in FY17. Capital costs and Transfers Out are estimated to decrease.

Other Funds Uses	FY17	FY16	Difference	% Change
Personnel	\$ 12,664,589	\$ 12,100,375	\$ 564,214	4.7%
Contractual	5,022,172	4,790,436	231,736	4.8%
Commodities	1,070,282	1,035,977	34,305	3.3%
Capital	12,917,110	16,611,236	(3,694,126)	-22.2%
Other	2,053,483	2,016,919	36,564	1.8%
Debt Service	3,771,055	3,547,718	223,337	6.3%
<b>Total Expenditure</b>	37,498,691	40,102,661	(2,603,970)	6.9%
Transfers Out for Operations	3,542,842	3,626,723	(83,881)	-2.3%
Transfers Out for Reserves	335,000	375,000	(40,000)	-10.7%
Transfers Out for Debt Service	3,425,314	3,684,877	(259,563)	-7.0%
Increase Fund Balance		195,440	(195,440)	-100.0%
<b>Total Transfers Out and Cash Balance Increase</b>	6,303,156	7,882,040	(578,884)	7.9%
<b>Total OF Uses</b>	<b>\$ 44,801,847</b>	<b>\$ 47,984,701</b>	<b>\$ (3,182,854)</b>	<b>-6.6%</b>

**PROPERTY TAX LEVY**

Property taxes are levied on all parcels in Kendall County. The \$21,212,041 calculated Property Tax Levy accounts for 55% of the \$38,561,461 total Tax Revenue to be collected in FY17.

**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 in the following formula:

$$\frac{\text{Previous Year Extension} * [1 + (2015 \text{ CPI} / 100)]}{\text{FY16 EAV} - \text{FY16 New Construction}} * \text{FY16 EAV}$$

**EQUALIZED ASSESSED VALUE (EAV)**

Kendall County’s 2016 estimated gross Equalized Assessed Value (EAV) of Property is approximately \$3,108,196,593 or \$3.12 billion before any Board of Review reductions. This amount is 7.24% greater than the prior year’s EAV of \$2,898,470,127.

**RATE SETTING EQUALIZED ASSESSED VALUE (EAV)**

Kendall County’s 2016 Rate Setting Equalized Assessed Value (EAV) of Property is estimated at \$2,829,542,762 or \$2.83 billion. This lesser value EAV is used to estimate the levy extension to allow for potential Board of Review reductions.

**NEW CONSTRUCTION**

Kendall County’s 2016 estimated New Construction value is approximately \$26,188,871. This amount is 28.1% greater than the prior year’s New Construction value of \$20,444,019.

**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 2015 CPI is used to calculate the 2016 levy extension, payable 2017. The 2015 CPI is .7%. The 2014 CPI was .8%.



**PROPERTY TAX LEVY EXTENSION**

The PTELL calculation yields an estimated Capped Property Tax Levy Extension of \$21,212,041. This amount is 1.6% greater than the prior year’s Capped Property Tax Levy Extension of \$20,869,626.

	<b>Current Year</b>	<b>Prior Year</b>	<b>Difference</b>	<b>% Change</b>
Est. Rate Setting EAV	\$ 2,829,542,762	\$ 2,638,618,544	\$ 190,924,218	7.2%
Est. New Construction	26,188,871	20,444,019	5,744,852	28.1%
CPI	0.7%	0.8%	(0.001)	-12.5%
Est. Property Tax Levy	21,212,041	20,869,626	342,415	1.6%

$$\frac{\text{Previous Year Extension} * [1 + (2015 \text{ CPI} / 100)]}{\text{FY16 EAV} - \text{FY16 New Construction}} * \text{FY16 EAV} = \frac{\$20,869,626 * 1.007}{\$2.83 \text{ B} - \$26.2 \text{ M}} * \$2.83 \text{ B} = \$21.2 \text{ M}$$

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**

Kendall County has budgeted 324.8 positions in FY17. These positions include 312 full time and 12.8 part-time positions. The Personnel count is down 5.2 positions from FY16. FTE position changes occurred in the following offices/departments: Circuit Clerk Office, Corrections Office, Planning Building Zoning Department, Sheriff Office and Health and Human Services Department.

**HIGHWAY CAPITAL**

The Kendall County Highway Department’s 2017-2021 5-Year Surface Transportation Program totals \$44.735M. Estimated FY17 expenditures total \$8.41M for Construction, Resurfacing, Pavement Preservation, Engineering and Land Acquisition projects.

<b>Funding Source</b>	<b>Amount</b>
County Bridge	\$ 125,000
Transportation Sales Tax	2,250,000
Motor Fuel Tax	2,500,000
Federal & Local Funding	500,000
State and Local Funding	3,030,000
	<u>\$ 8,405,000</u>

# FY17 Budget Summary

<b>Sources</b>	<b>%</b>	<b>All Funds</b>	<b>General Fund</b>	<b>Other Funds</b>
Taxes	53.1%	38,564,461	18,570,145	19,994,316
Licenses, Permits & Fees from Services	16.2%	11,767,883	5,507,859	6,260,024
Interest	0.1%	59,265	37,500	21,765
Intergovernmental	8.1%	5,908,833	783,641	5,125,192
Transfers In	11.0%	7,961,434	2,110,534	5,850,900
<b>Subtotal Revenue</b>		<b>64,261,876</b>	<b>27,009,679</b>	<b>37,252,197</b>
Cash on Hand	11.5%	8,380,215	830,565	7,549,650
<b>Total Sources</b>	<b>100.0%</b>	<b>72,642,091</b>	<b>27,840,244</b>	<b>44,801,847</b>

<b>Uses</b>	<b>%</b>	<b>All Funds</b>	<b>General Fund</b>	<b>Other Funds</b>
Personnel	46.0%	33,434,219	20,769,630	12,664,589
Contractual	13.9%	10,099,549	5,077,377	5,022,172
Commodities	2.5%	1,833,590	763,308	1,070,282
Capital	18.3%	13,277,165	360,055	12,917,110
Other	3.3%	2,382,857	329,374	2,053,483
Debt Service	5.2%	3,771,055		3,771,055
<b>Subtotal Expenditure</b>		<b>64,798,435</b>	<b>27,299,744</b>	<b>37,498,691</b>
Transfers Out for Operations	4.9%	3,593,342	50,500	3,542,842
Transfers Out for Reserves	0.7%	485,000	150,000	335,000
Transfers Out for Debt Service	5.2%	3,765,314	340,000	3,425,314
<b>Subtotal Other Uses</b>		<b>7,843,656</b>	<b>540,500</b>	<b>7,303,156</b>
<b>Total Uses</b>	<b>100.0%</b>	<b>72,642,091</b>	<b>27,840,244</b>	<b>44,801,847</b>



# Property Tax

## PROPERTY TAX

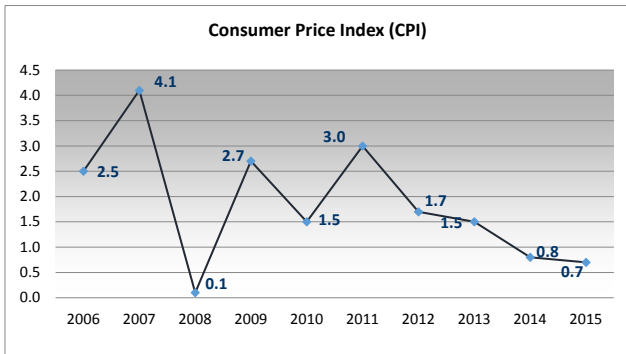
To calculate the estimated ad valorem property tax levy, the following formula uses the prior year's levy extension, CPI, current property Equalized Assessed Value (EAV) and current new construction value:

$$\frac{\text{Previous Year Extension} * [1 + (\text{2015 CPI} / 100)]}{\text{FY16 EAV} - \text{FY16 New Construction}} * \text{FY16 EAV}$$

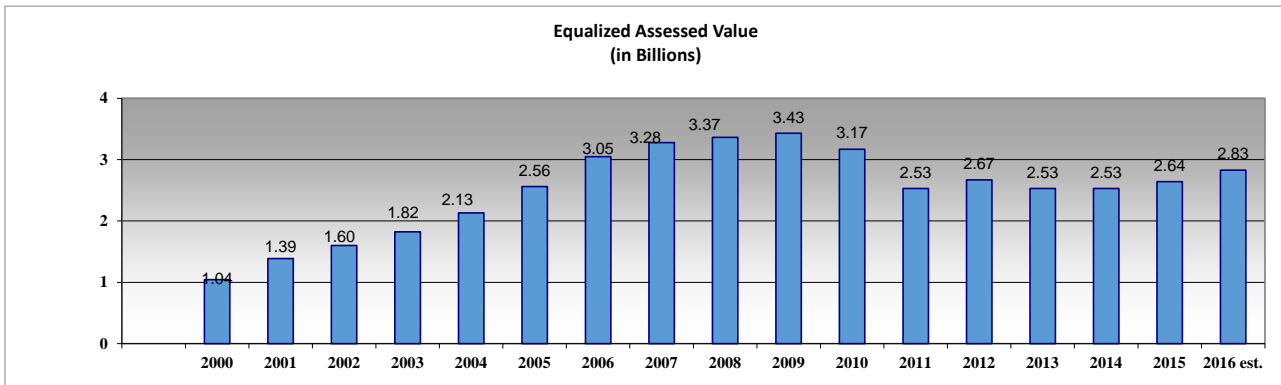
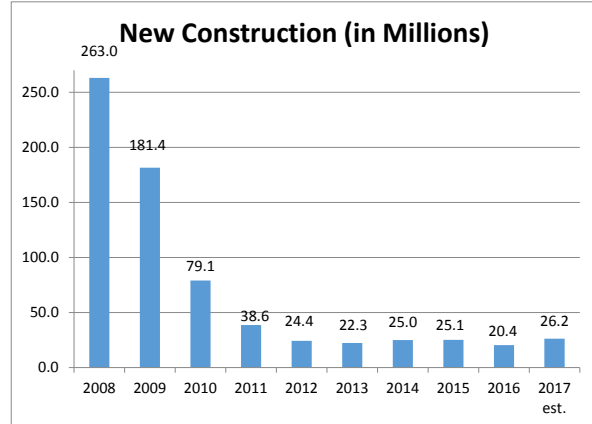
The current fiscal year estimated ad valorem property tax levy is:  $\frac{\$20,869,626 * 1.007}{\$2.83 \text{ B} - \$26.2 \text{ M}} * \$2.83 \text{ B} = \$21.2 \text{ M}$

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

Fund	2016 Tax Year payable 2017		2015 Tax Year payable 2016		2014 Tax Year payable 2015	
	FY17 - Estimate	%	FY16 - Actual	%	FY15 - Actual	%
General Fund	11,158,725	52.6%	10,658,172	51.1%	10,448,188	51.1%
IMRF	3,000,000	14.1%	2,810,129	13.5%	3,200,123	15.7%
County Highway Fund	1,500,000	7.1%	1,500,055	7.2%	1,475,151	7.2%
Social Security	1,535,000	7.2%	1,500,055	7.2%	1,000,038	4.9%
Liability Insurance Fund	1,100,000	5.2%	1,200,044	5.8%	1,100,169	5.4%
708 Mental Health Fund	930,000	4.4%	932,224	4.5%	927,975	4.5%
Health & Human Services Fund	532,000	2.5%	757,030	3.6%	757,045	3.7%
County Bridge Fund	500,000	2.4%	550,152	2.6%	575,243	2.8%
Veterans Assistance Cms.	403,789	1.9%	403,973	1.9%	403,808	2.0%
Social Services for Seniors Fund	350,000	1.7%	350,145	1.7%	350,203	1.7%
Extension Education Fund	187,527	0.9%	187,606	0.9%	185,848	0.9%
Tuberculosis Fund	15,000	0.1%	15,040	0.1%	15,171	0.1%
Federal Aid Matching Fund	-	0.0%	5,013	0.0%	5,057	0.0%
<b>Total Capped Levies</b>	<b>21,212,041</b>	<b>100.0%</b>	<b>20,869,636</b>	<b>100.0%</b>	<b>20,444,019</b>	<b>100.0%</b>
Uncapped Levy: PBC Lease Fund						
<b>Total All Levies</b>	<b>21,212,041</b>		<b>20,869,636</b>		<b>20,444,019</b>	



2015 CPI  $\xrightarrow{\text{calculates}}$  2016 Levy Extension  $\xrightarrow{\text{payable}}$  2017 Fiscal Year



# Property Tax Rate

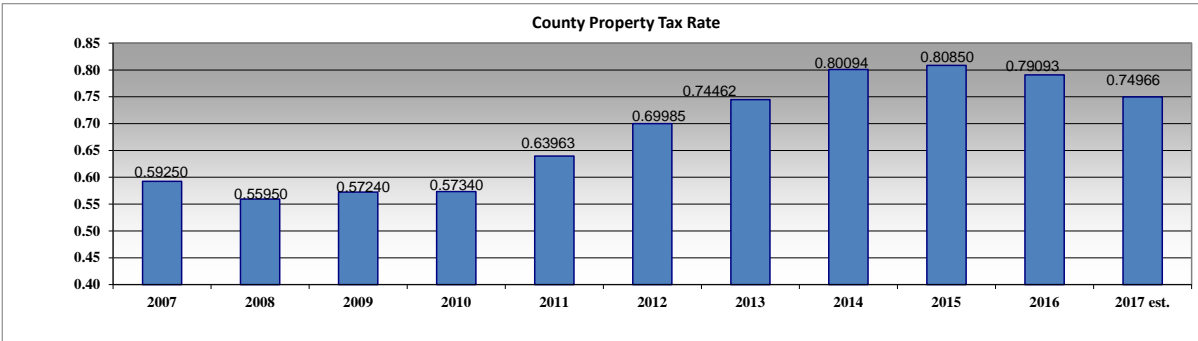
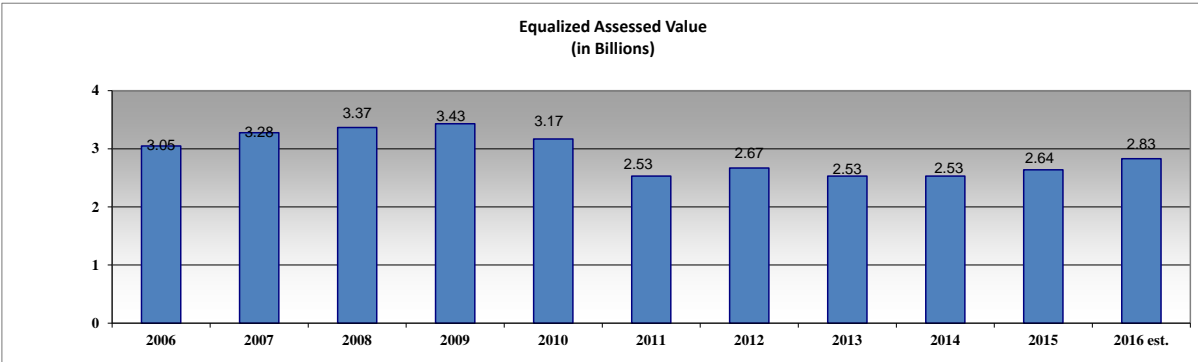
**PROPERTY TAX RATE**

The estimated property tax rate is calculated using the formula:  $\frac{\text{Current Year Levy} * 100}{\text{Prior Year EAV}}$

$$\frac{\$21,212,041 * 100}{\$2.83 B} = .74966$$

$$\frac{\$20,869,625 * 100}{\$2.64 B} = .79093$$

Fund	Maximum Rate	FY17 Est. Levy	FY17 Est. Rate	FY16 Levy	FY16 Actual Rate
General Fund		11,158,725	0.39436	10,658,172	0.40393
IMRF		3,000,000	0.10602	2,810,129	0.10650
County Highway Fund	0.200	1,500,000	0.05301	1,500,055	0.05685
Social Security		1,535,000	0.05425	1,500,055	0.05685
Liability Insurance Fund		1,100,000	0.03888	1,200,044	0.04548
708 Mental Health Fund	0.050	930,000	0.03287	932,224	0.03533
Health & Human Services Fund	0.100	532,000	0.01880	757,020	0.02869
County Bridge Fund	0.250	500,000	0.01767	550,152	0.02085
Veterans Assistance Cms.	0.020	403,789	0.01427	403,973	0.01531
Social Services for Seniors Fund	0.025	350,000	0.01237	350,145	0.01327
Extension Education Fund	0.050	187,527	0.00663	187,606	0.00711
Tuberculosis Fund	0.050	15,000	0.00053	15,040	0.00057
Federal Aid Matching Fund	0.050		0.00000	5,013	0.00019
<b>Total Capped Levies</b>		<b>21,212,041</b>	<b>0.74966</b>	<b>20,869,626</b>	<b>0.79093</b>



**Property Tax Bill - Village of Oswego Example**

2015 Tax - Payable 2016	Rate per \$100	% of Total
Kendall County	0.7909	7.25%
Oswego FPD	0.7871	7.22%
Forest Preserve	0.1787	1.64%
Waubensee JC #516	0.5885	5.39%
Oswego Library District	0.2996	2.75%
Oswego Park District	0.4973	4.56%
Oswego Township	0.0904	0.83%
Oswego Road District	0.2027	1.86%
Oswego School District #308	7.3176	67.08%
Village of Oswego	0.1558	1.43%
<b>Total</b>	<b>10.9086</b>	<b>100%</b>

**Estimated Kendall County Property Tax Residential Home**

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

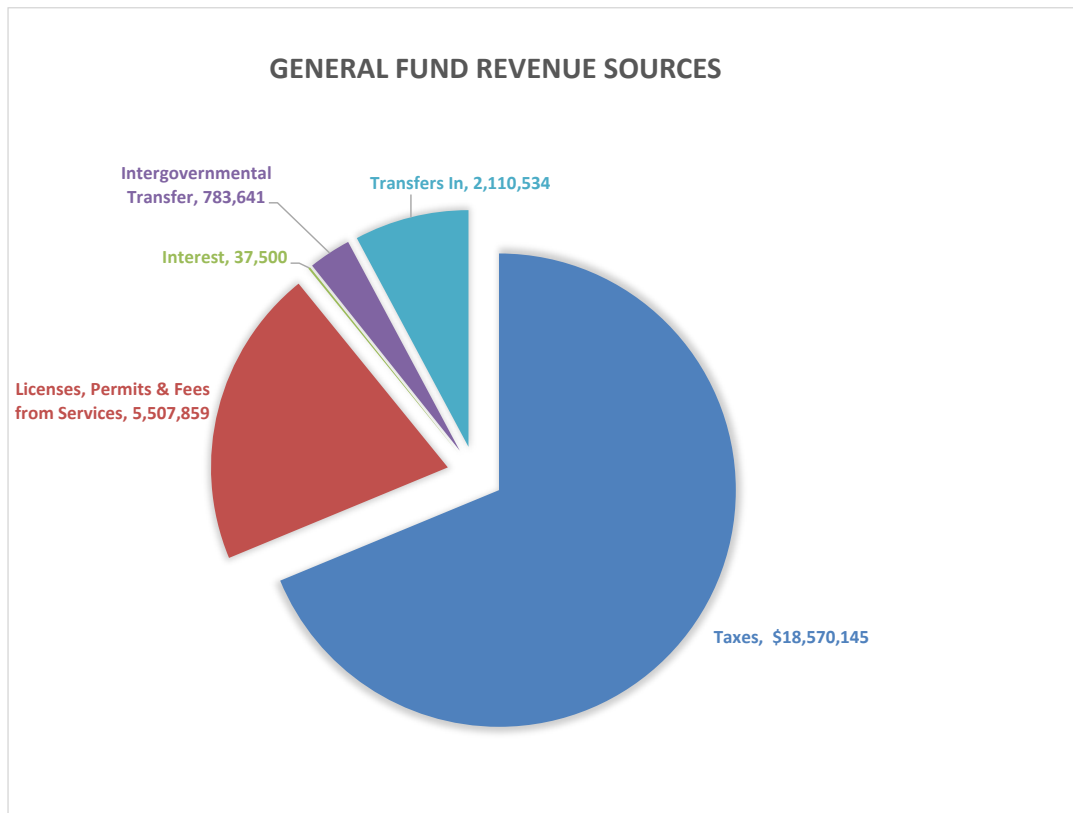
<b>Est. Tax Payable FY17</b>	
\$100,000 / 3 / \$100 * .74966 =	\$ 249.89
<b>Est. Tax Payable FY16</b>	
\$100,000 / 3 / \$100 * .79093 =	\$ 263.64
Estimated Increase (Decrease)	<u>\$ (13.76)</u>

# General Fund Revenue and Transfers In

## FY17 Estimated General Fund Revenue & Transfers In

Revenue Sources \$200,000 or Greater		
Revenue	Est. Amount	% of Total
Ad Valorem (Property) Tax	\$ 11,158,725	41.3%
1/4 Cent Sales Tax	2,920,000	10.8%
State Income Tax	2,400,000	8.9%
Transfer from Public Safety Sales Tax	1,468,000	5.4%
Health Insurance - Employee Contribution	1,266,058	4.7%
Circuit Clerk Fees	950,000	3.5%
Corrections Board & Care	875,000	3.2%
Local Use Tax	625,000	2.3%
State Sales Tax	480,000	1.8%
Fines & Forfeits	430,000	1.6%
County Real Estate Transfer Tax	396,420	1.5%
Health Department Benefit Reimbursement	375,400	1.4%
Personal Property Replacement Tax	370,000	1.4%
Property Tax Late Payment Penalty	360,000	1.3%
Probation Officer Salary Reimbursement	357,147	1.3%
County Clerk Fees	330,000	1.2%
Sheriff Fees	255,000	0.9%
KenCom Health Insurance Reimbursement	252,508	0.9%
Federal Inmate Revenue	225,000	0.8%
Franchise Tax	220,000	0.8%
<b>Subtotal</b>	<b>25,714,258</b>	<b>95.2%</b>
Revenue Sources under \$200,000	1,295,421	4.8%
<b>Total</b>	<b>\$27,009,679</b>	<b>100%</b>

Revenue Sources by Category		
Category	Est. Amount	% of Total
Taxes	\$ 18,570,145	68.8%
Licenses, Permits & Fees from Services	5,507,859	20.4%
Interest	37,500	0.1%
Intergovernmental Transfer	783,641	2.9%
Transfers In	2,110,534	7.8%
<b>Total</b>	<b>\$27,009,679</b>	<b>100%</b>



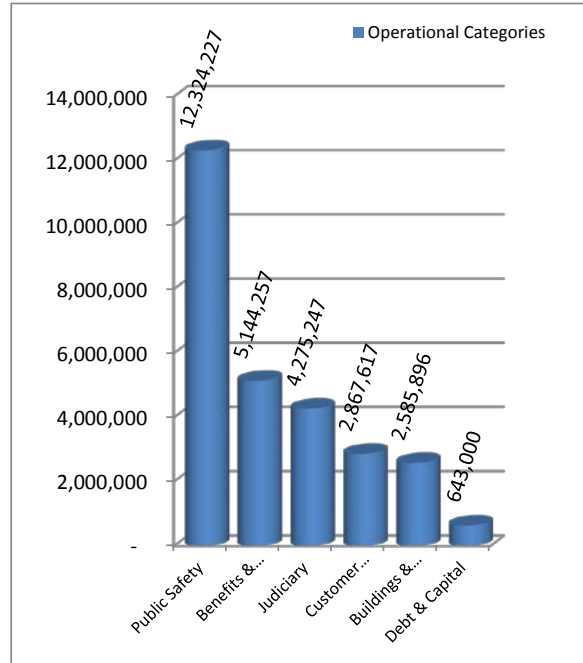
# General Fund Expenditures and Transfers Out

## FY17 General Fund Expenditures

The Corporate Fund (General Fund) captures costs for 34 County Department/Office operations. Transfers Out fund 2 Other Funds' programs, 2 debt service funds and 1 capital fund in the following operational categories:

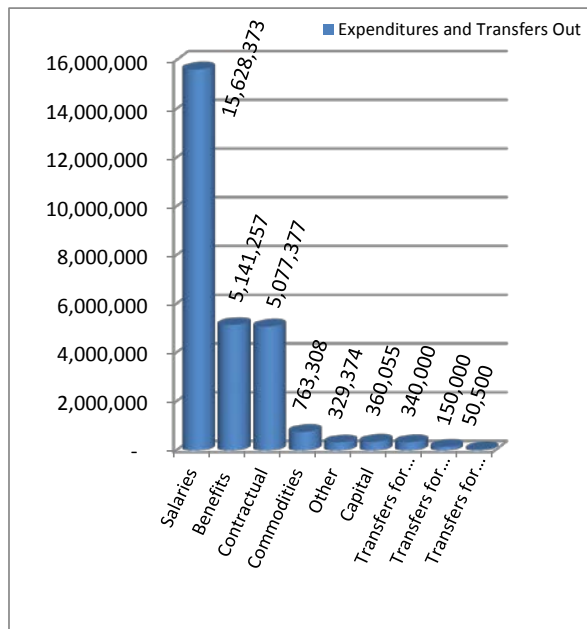
### GF Operational Categories

Public Safety	12,324,227	44.3%
Benefits & Fixed Costs	5,144,257	18.5%
Judiciary	4,275,247	15.4%
Customer Service	2,867,617	10.3%
Buildings & Technology	2,585,896	9.3%
Debt & Capital	643,000	2.3%
<b>Total</b>	<b>27,840,244</b>	<b>100.0%</b>



### GF Total Expenditures & Transfers Out

Salaries	15,628,373	56.1%
Benefits	5,141,257	18.5%
Contractual	5,077,377	18.2%
Commodities	763,308	2.7%
Other	329,374	1.2%
Capital	360,055	1.3%
Transfers for Debt Service	340,000	1.2%
Transfers for Reserves	150,000	0.5%
Transfers for Operations	50,500	0.2%
<b>Total</b>	<b>27,840,244</b>	<b>100.0%</b>



# Other Funds Revenue and Transfers In

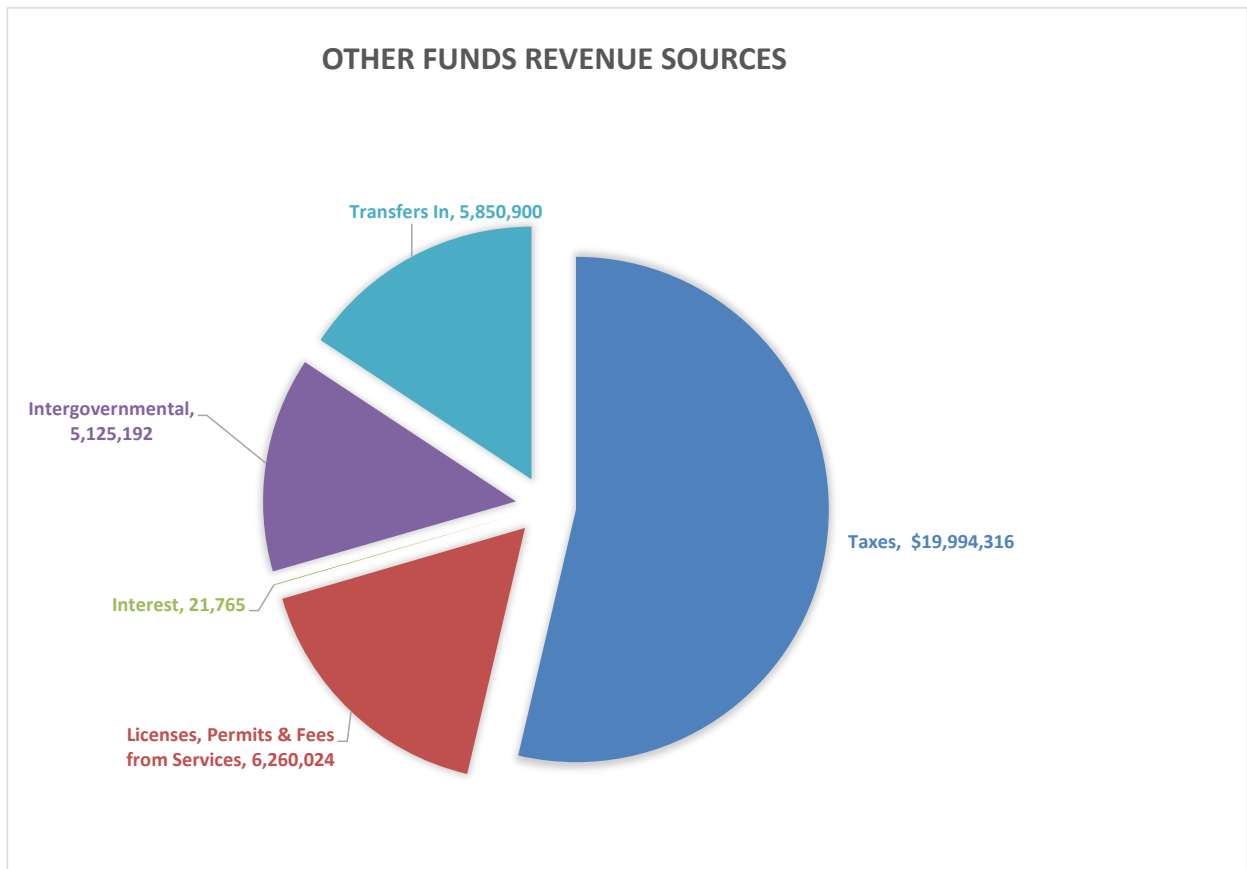
## FY17 Estimated Other Funds Revenue & Transfers In

### Revenue Sources \$500,000 or Greater

Revenue	Est. Amount	% of Total
Ad Valorem (Property) Tax - Capped	\$ 21,212,041	56.9%
Public Safety Sales Tax	5,068,000	13.6%
Transportation Sales Tax	4,750,000	12.8%
County Motor Fuel Tax	1,400,000	3.8%
HHS State Grant CAT Program	1,423,160	3.8%
Kendall Area Transit - IL DOAP Grant	700,000	1.9%
<b>Subtotal</b>	<b>34,553,201</b>	<b>92.8%</b>
Revenue Sources under \$500,000	2,698,996	7.2%
<b>Total</b>	<b>\$37,252,197</b>	<b>100%</b>

### Revenue Sources by Category

Category	Est. Amount	% of Total
Taxes	\$ 19,994,316	53.7%
Licenses, Permits & Fees from Services	6,260,024	16.8%
Interest	21,765	0.1%
Intergovernmental	5,125,192	13.8%
Transfers In	5,850,900	15.7%
<b>Total</b>	<b>\$37,252,197</b>	<b>100%</b>



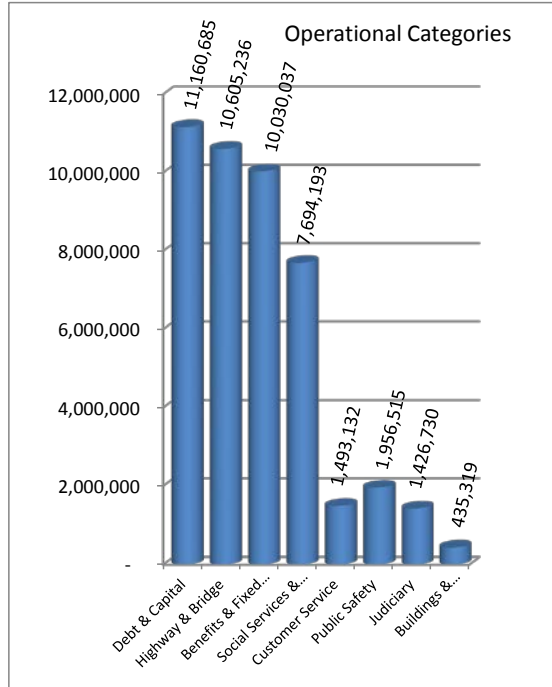
# Other Funds Expenditures and Transfers Out

## FY17 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:

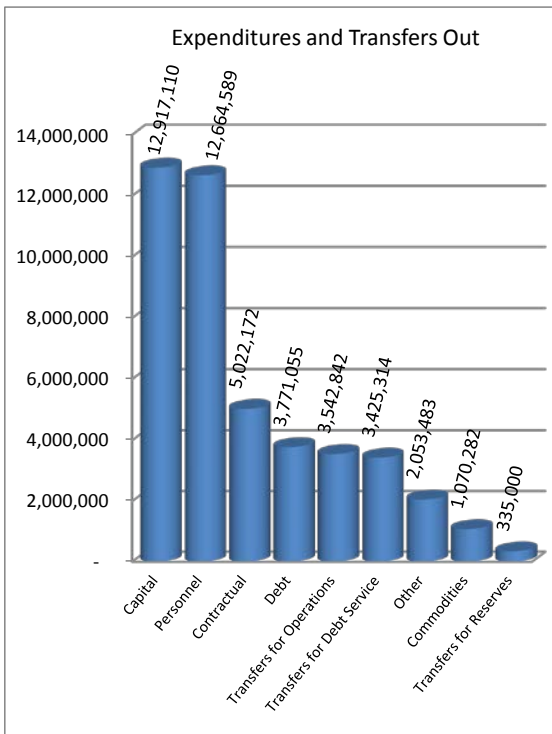
### Other Funds Operational Categories

Debt & Capital	11,160,685	24.9%
Highway & Bridge	10,605,236	23.7%
Benefits & Fixed Costs	10,030,037	22.4%
Social Services & Health	7,694,193	17.2%
Customer Service	1,493,132	3.3%
Public Safety	1,956,515	4.4%
Judiciary	1,426,730	3.2%
Buildings & Technology	435,319	1.0%
<b>Total</b>	<b>44,801,847</b>	<b>100.0%</b>



### Other Funds Expenditures & Transfers Out

Capital	12,917,110	28.8%
Personnel	12,664,589	28.3%
Contractual	5,022,172	11.2%
Debt	3,771,055	8.4%
Transfers for Operations	3,542,842	7.9%
Transfers for Debt Service	3,425,314	7.6%
Other	2,053,483	4.6%
Commodities	1,070,282	2.4%
Transfers for Reserves	335,000	0.7%
<b>Total (in million \$)</b>	<b>44,801,847</b>	<b>100.0%</b>



0

# Personnel

	<b>BUDGET FY14</b>	<b>BUDGET FY15</b>	<b>BUDGET FY16</b>	<b>BUDGET FY17</b>
<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	<b>17.7</b>	<b>16.7</b>	<b>17.7</b>	<b>16.75</b>
Circuit Court Judge	1.8	1.8	1.8	1.8
Combined Court Services	<b>19</b>	<b>21</b>	<b>22</b>	<b>22</b>
Coroner	2	2	2	2
Corrections	55	55	<b>54</b>	<b>50</b>
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	<b>2</b>
Public Defender	5	<b>6</b>	6	6
Sheriff	66	67	66	<b>62</b>
States Attorney	20	20	20	20
Technology Services	5	<b>4</b>	<b>4.6</b>	<b>5.6</b>
Treasurer	7	7	7	7
<b>Total General Fund - FT</b>	<b>238.0</b>	<b>240.0</b>	<b>240.6</b>	<b>231.65</b>
<u>General Fund - Part Time</u>				
Planning, Building and Zoning	0	0	0	1
Sheriff	2.5	2.5	2.5	<b>4.5</b>
<b>Total General Fund - PT</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>5.5</b>
<b>Total General Fund Personnel</b>	<b>240.5</b>	<b>242.5</b>	<b>243.1</b>	<b>237.15</b>

# Personnel

	BUDGET FY14	BUDGET FY15	BUDGET FY16	BUDGET FY17
<u>Other Funds - Full Time</u>				
Animal Control	2	2	2	2
Circuit Court Clerk - Child Support Collection	<b>2</b>	2	2	2
Circuit Court Clerk - Circuit Clerk Document Storage	<b>5</b>	5	6	6
Circuit Court Clerk - Court Automation	2	<b>3</b>	1	1
Circuit Court Clerk - Operation/Administrative	<b>0.3</b>	0.3	0.3	0.25
County Clerk & Recorder - GIS Recording	1	1	1	1
County Clerk & Recorder - Recorder's Document Storage	<b>5</b>	5	5	5
Economic Development	0.5	0.5	0.5	0.5
GIS Mapping	<b>3</b>	<b>4</b>	<b>3.4</b>	3.4
Health & Human Services	46	46	46	<b>44</b>
Highway	12	12	12	12
Law Library	0.2	0.2	0.2	0.2
Veterans Assistance Commission	3	3	3	3
<b>Total Other Funds - FT</b>	<b>82.0</b>	<b>84.0</b>	<b>82.4</b>	<b>80.35</b>
<u>Other Funds - Part Time</u>				
Animal Control	0.5	0.5	0.5	0.5
Circuit Clerk - Circuit Clerk Document Storage	<b>0.5</b>	0	<b>0</b>	<b>0</b>
Health & Human Services	<b>4.5</b>	<b>2.85</b>	<b>3.3</b>	<b>6.1</b>
Veterans Assistance Commission	0.7	0.7	0.7	0.7
<b>Total Other Funds - PT</b>	<b>6.2</b>	<b>4.05</b>	<b>4.5</b>	<b>7.3</b>
<b>Total Other Funds Personnel</b>	<b>88.2</b>	<b>88.05</b>	<b>86.9</b>	<b>87.65</b>
Personnel Summary				
<u>Full Time</u>				
General Fund	238.0	240.0	240.6	231.65
Other Funds	82.0	84.0	82.4	80.4
<b>Total FT Personnel</b>	<b>320.0</b>	<b>324.0</b>	<b>323.0</b>	<b>312.0</b>
<u>Part Time</u>				
General Fund	2.5	2.5	2.5	5.5
Other Funds	6.2	4.05	4.5	7.3
<b>Total PT &amp; Seasonal Personnel</b>	<b>8.7</b>	<b>6.55</b>	<b>7.0</b>	<b>12.8</b>
<b>Total All Funds Personnel</b>	<b>328.7</b>	<b>330.55</b>	<b>330.0</b>	<b>324.8</b>



# 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.

**FY17: The Finance Committee approved \$153,000 in General Fund expenditures and \$3,610,120 in Other Fund expenditures.**

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

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

FY14: The Finance Committee 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	\$1,381,929	\$9,445,430	\$12,354,655	\$529,301	\$518,727	\$24,230,042
Total Other Funds Requests	450,375	200,555	274,225	200,000	1,026,750	2,151,905
<b>Total Capital Requests</b>	<b>\$1,832,304</b>	<b>\$9,645,985</b>	<b>\$12,628,880</b>	<b>\$729,301</b>	<b>\$1,545,477</b>	<b>\$26,381,947</b>

**General Fund Requests - Categories**

GF - Office Equipment/Furnishings/Software	\$459,800	\$305,000	\$339,700	\$197,000	\$157,700	\$1,459,200
GF - Building/Renovation	501,329	8,793,200	11,849,055	144,801	142,527	21,430,912
GF - Other Equipment	11,300	13,530	13,900	11,000	-	49,730
GF - Vehicles	366,000	311,700	141,000	165,500	218,500	1,202,700
GF - New Staff Equipment	43,500	22,000	11,000	11,000	-	87,500
<b>Total General Fund Requests</b>	<b>\$1,381,929</b>	<b>\$9,445,430</b>	<b>\$12,354,655</b>	<b>\$529,301</b>	<b>\$518,727</b>	<b>\$24,230,042</b>

**Other Funds Requests - Categories**

OF - Office Equipment/Furnishings/Software	\$185,375	\$20,555	\$57,725	\$13,000	\$1,000	\$277,655
OF - Building/Renovation	52,000	60,000	6,500	17,000	1,000,000	1,135,500
OF - Vehicles/Durable Equipment	213,000	120,000	210,000	170,000	25,750	738,750
<b>Total Other Funds Requests</b>	<b>\$450,375</b>	<b>\$200,555</b>	<b>\$274,225</b>	<b>\$200,000</b>	<b>\$1,026,750</b>	<b>\$2,151,905</b>



**KENDALL COUNTY HIGHWAY DEPARTMENT**  
**5-YEAR SURFACE TRANSPORTATION PROGRAM**  
**2017 - 2021**

*Revised 09/13/16*

<b>ROAD</b>	<b>DESCRIPTION</b>	<b>LIMITS</b>	<b>TOTAL ESTIMATE</b>	<b>FUNDING</b>	<b>YEAR</b>	<b>STATUS</b>
Grove Road	Construction	Aux Sable Creek Bridge S. of Van Dyke	\$3,000,000	TST / Co. Br. / Twp	2017	Spring Letting
Little Rock Road	Construction	South of Galena Road	\$750,000	Trans. Sales Tax	2017	Spring Letting
Fox Road	Safety Shldrs & Resurfacing	Fox River Dr. to Poplar Dr.	\$2,000,000	Motor Fuel Tax	2017	Spring Letting
County Highways	HMA Resurfacing	Various Locations TBD	\$500,000	Motor Fuel Tax	2017	Spring Letting
County Highways	Pavement Preservation	Various Locations	\$200,000	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	Fed / \$100k Co. Br.	2017	Multi-Year
Eldamain Road	Land Acquisition	Highpoint Rd. to U.S. Route 34	\$500,000	Trans. Sales Tax	2017	Multi-Year
Grove Road	Preliminary Engineering	Sherrill Road to U.S. Route 52	\$100,000	Trans. Sales Tax	2017	
Grove Road	Land Acquisition	Sherrill Road to U.S. Route 52	\$250,000	Trans. Sales Tax	2017	
Galena Road	PE & Land Acquisition	Bridge over Blackberry Creek	\$75,000	County Bridge	2017	
Ridge Road	Preliminary Engineering	Intersection Improvement at Holt Rd.	\$100,000	Trans. Sales Tax	2017	
Orchard Road	PE - Phase 1	Orchard / Minkler / Collins / Grove	\$250,000	Trans. Sales Tax	2017	
Fox River Drive	Preliminary Engineering	Bridge over Clark Creek in Millington	\$50,000	County Bridge	2017	
Township Bridge	Preliminary Engineering	Township Bridge Program	\$30,000	State / Co. / Twp.	2017	
WIKADUKE Trail	Pre-Phase I Alignment	Scotch Road to Eola Road	\$25,000	Trans. Sales Tax	2017	
Orchard Road	Preliminary Engineering	Gates Creek Watershed Improvement	\$25,000	Trans. Sales Tax	2017	
Eldamain Road	Reconstruction	River Road to U.S. Route 34	\$8,000,000	\$5M Fed / \$3M TST	2018	8-4-17 Letting
Grove Road	Reconstruction	Sherrill Road to U.S. Route 52	\$5,000,000	TST / MFT	2018	
Galena Road	Construction	Bridge over Blackberry Creek	\$1,500,000	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	\$500,000	Motor Fuel Tax	2018	
County Highways	Pavement Preservation	Various Locations	\$200,000	Trans. Sales Tax	2018	
Various	KC-TAP	Transportation Alternatives Program	\$50,000	Trans. Sales Tax	2018	
Fox River Drive	PE & Land Acquisition	Bridge over Clark Creek in Millington	\$50,000	County Bridge	2018	



**KENDALL COUNTY HIGHWAY DEPARTMENT**  
***5-YEAR SURFACE TRANSPORTATION PROGRAM***  
**2017 - 2021**

*Revised 09/13/16*

<b>ROAD</b>	<b>DESCRIPTION</b>	<b>LIMITS</b>	<b>TOTAL ESTIMATE</b>	<b>FUNDING</b>	<b>YEAR</b>	<b>STATUS</b>
Galena Road	Preliminary Engineering	Intersection Improvement at Cannonball	\$100,000	Trans. Sales Tax	2018	
Galena Road	Preliminary Engineering	Intersection Improvement at Kennedy	\$100,000	Trans. Sales Tax	2018	
Orchard Road	PE - Phase 2	Orchard / Minkler / Collins / Grove	\$500,000	\$250,000 TST	2018	KKCOM STP App
WIKADUKE Trail	PE & Land Acquisition	Scotch Road to Eola Road	\$100,000	Trans. Sales Tax	2018	
Ridge Road	Land Acquisition	Intersection Improvement at Holt Rd.	\$75,000	Trans. Sales Tax	2018	
Ridge Road	Construction	Intersection Improvement at Holt Rd.	\$2,000,000	Trans. Sales Tax	2019	
Fox River Drive	Construction	Bridge over Clark Creek in Millington	\$1,000,000	TST / Co. Bridge	2019	
County Highways	HMA Resurfacing	Various Locations TBD	\$2,000,000	Motor Fuel Tax	2019	
County Highways	Pavement Preservation	Various Locations	\$200,000	Trans. Sales Tax	2019	
Various	KC-TAP	Transportation Alternatives Program	\$50,000	Trans. Sales Tax	2019	
Ridge Road	Preliminary Engineering	Theodore Street to Caton Farm Road	\$150,000	Trans. Sales Tax	2019	
Grove Road	Preliminary Engineering	Bridge over Morgan Creek	\$75,000	County Bridge	2019	
Lisbon Road	Preliminary Engineering	Whitewillow Road to Joliet Road	\$50,000	Trans. Sales Tax	2019	
Orchard Road	PE - Phase 2	Orchard / Minkler / Collins / Grove	\$500,000	\$250,000 TST	2019	KKCOM STP App
WIKADUKE Trail	PE & Land Acquisition	Scotch Road to Eola Road	\$100,000	Trans. Sales Tax	2019	
Galena Road	PE & Land Acquisition	Intersection Improvement at Cannonball	\$100,000	Trans. Sales Tax	2019	
Galena Road	PE & Land Acquisition	Intersection Improvement at Kennedy	\$100,000	Trans. Sales Tax	2019	
Grove Road	Construction	Bridge over Morgan Creek	\$1,000,000	TST / Co. Bridge	2020	
Lisbon Road	Reconstruction	Whitewillow Road to Joliet Road	\$1,500,000	Trans. Sales Tax	2020	
Galena Road	Reconstruction	Intersection Improvement at Cannonball	\$1,000,000	Trans. Sales Tax	2020	
Galena Road	Reconstruction	Intersection Improvement at Kennedy	\$1,000,000	Trans. Sales Tax	2020	
County Highways	HMA Resurfacing	Various Locations TBD	\$2,000,000	Motor Fuel Tax	2020	
County Highways	Pavement Preservation	Various Locations	\$200,000	Trans. Sales Tax	2020	
Various	KC-TAP	Transportation Alternatives Program	\$50,000	Trans. Sales Tax	2020	
Ridge Road	Land Acquisition	Theodore Street to Caton Farm Road	\$100,000	Trans. Sales Tax	2020	
Township Bridge	Preliminary Engineering	Township Bridge Program	\$30,000	State / Co. / Twp.	2020	



**KENDALL COUNTY HIGHWAY DEPARTMENT**  
**5-YEAR SURFACE TRANSPORTATION PROGRAM**  
**2017 - 2021**

*Revised 09/13/16*

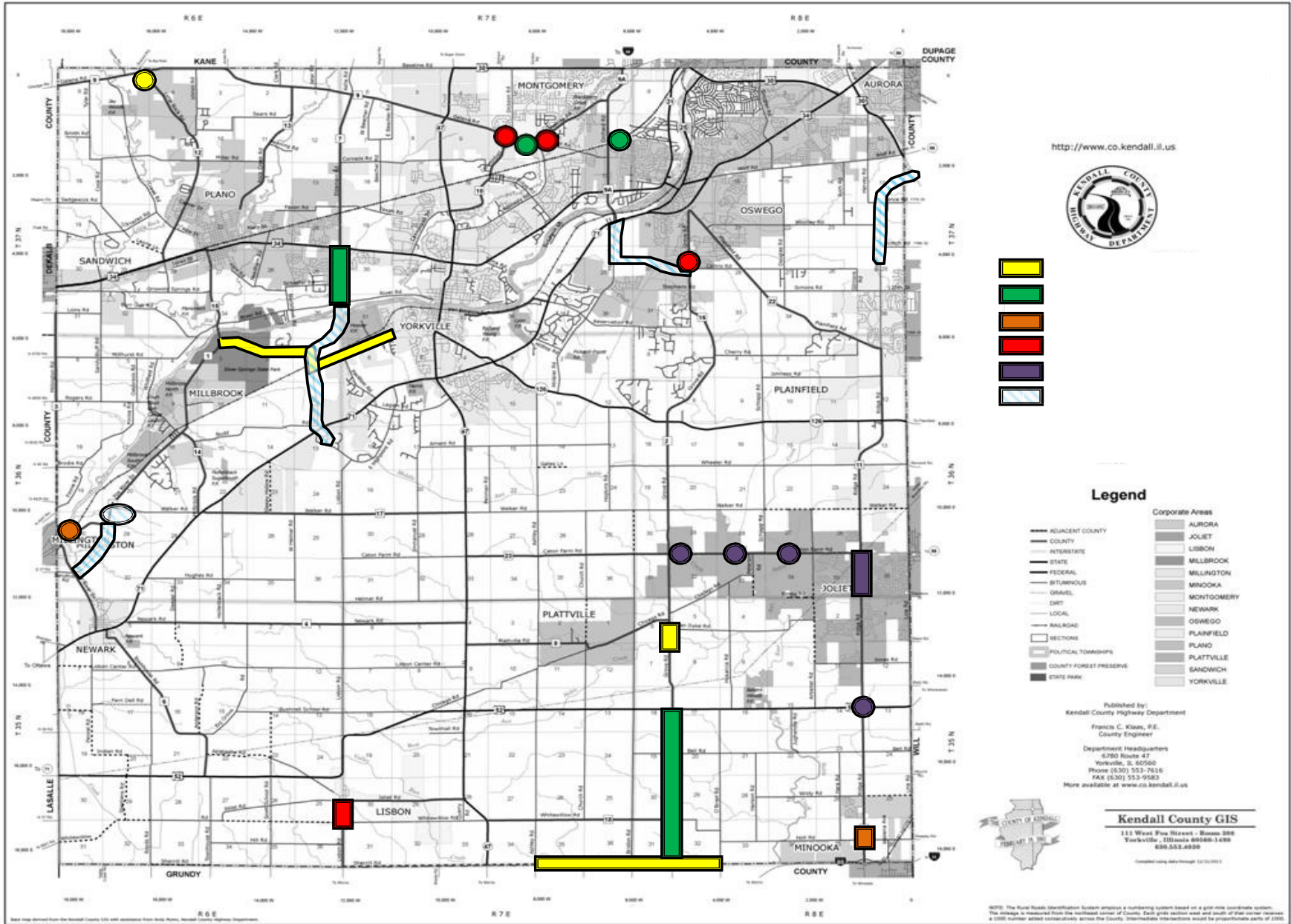
ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
Crimmins Road	Preliminary Engineering	Fox River Dr (N) to Fox River Dr (S)	\$100,000	Trans. Sales Tax	2020	
Walker Road	Preliminary Engineering	Realignment at Fox RiveDrive	\$100,000	Trans. Sales Tax	2020	
Ridge Road	Preliminary Engineering	Traffic Signal & Intersection Imp. at Rte. 52	\$50,000	Trans. Sales Tax	2020	
Caton Farm Road	Preliminary Engineering	3 Bridges over Aux Sable - Deck Repairs	\$50,000	County Bridge	2020	
Ridge Road	Pavement Widening	Theodore Street to Caton Farm Road	\$2,500,000	Trans. Sales Tax	2021	
Caton Farm Road	Bridge Deck Repairs	3 Bridges over Aux Sable - Deck Repairs	\$750,000	TST / Co. Bridge	2021	
Ridge Road	Construction	Traffic Signal & Intersection Imp. at Rte. 52	\$350,000	Trans. Sales Tax	2021	
County Highways	HMA Resurfacing	Various Locations TBD	\$2,000,000	Motor Fuel Tax	2021	
County Highways	Pavement Preservation	Various Locations	\$250,000	Trans. Sales Tax	2021	
Various	KC-TAP	Transportation Alternatives Program	\$50,000	Trans. Sales Tax	2021	
Crimmins Road	PE & Land Acquisition	Fox River Dr (N) to Fox River Dr (S)	\$100,000	Trans. Sales Tax	2021	
Walker Road	PE & Land Acquisition	Realignment at Fox River Drive	\$100,000	Trans. Sales Tax	2021	

Eldamain Road	Bridge & Approaches	Highpoint Road to River Road	*\$40,000,000	Fed.??/ST/MFT	2021	*Assumes 80% Fed.
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Not included in total

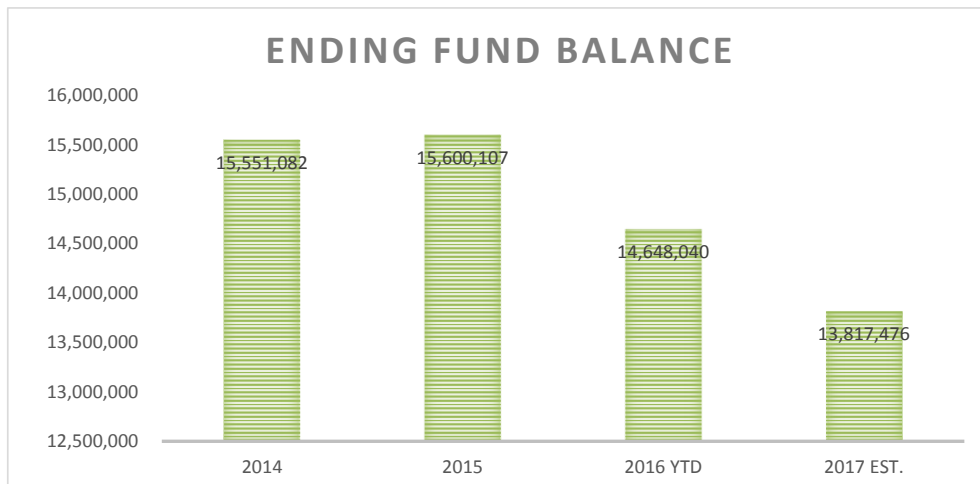
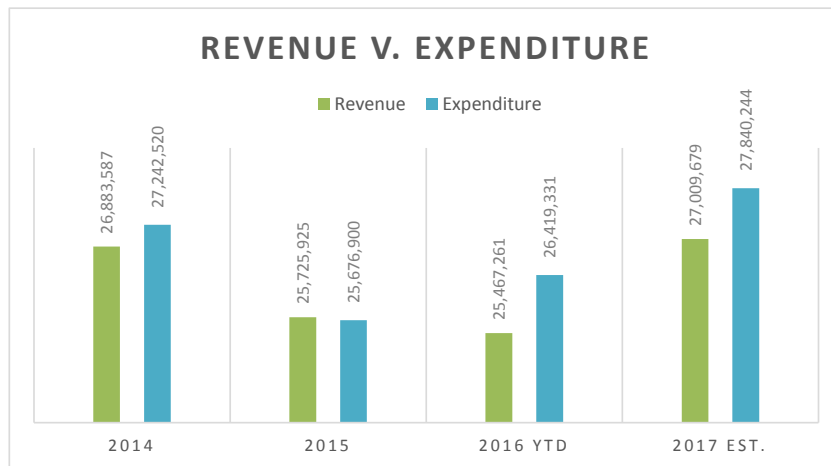
**5-Year Total: \$44,735,000 Reimbursable: \$6,074,000**

\*Total cost for the Eldamain Road Extension from Highpoint Road to River Road is \$40 million. 80% federal funding (\$32 million) is assumed but not guaranteed through future funding efforts.



## GENERAL FUND BUDGET SUMMARY

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance (Cash Basis)</b>	15,910,016	15,551,082	14,420,820	15,600,108	14,648,040	1.6%
<b>Revenue</b>	24,260,204	23,920,801	24,477,069	23,529,775	24,899,145	1.7%
<b>Transfers In</b>	2,623,382	1,805,124	2,222,840	1,937,487	2,110,534	-5.1%
<b>Total Revenue &amp; Transfers In</b>	26,883,587	25,725,925	26,699,909	25,467,261	27,009,679	1.2%
<b>Expenditure</b>	24,946,345	25,334,927	27,620,224	25,878,586	27,299,744	-1.2%
<b>Transfers Out</b>	2,296,175	341,973	539,500	540,745	540,500	0.2%
<b>Total Expenditure &amp; Transfers Out</b>	27,242,520	25,676,900	28,159,724	26,419,331	27,840,244	-1.1%
<b>Change in Fund Balance</b>	(358,934)	49,025	(1,459,816)	(952,070)	(830,565)	
<b>Ending Balance (Cash Basis)</b>	15,551,082	15,600,108	12,961,005	14,648,040	13,817,476	6.6%
<b>Fund Balance Months</b>	<b>6.9</b>	<b>7.3</b>	<b>5.5</b>	<b>6.7</b>	<b>6.0</b>	



## GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 BUDGET 2016	BUDGET 2017	% CHANGE IN BUDGET
General Fund Total Revenues	26,883,587	25,725,927	26,699,909	25,467,261	27,009,679	1.2%
<b>TAXES</b>						
010-1-000-1100 Current Property Tax	10,692,542	10,387,619	10,627,390	10,628,855	11,158,725	5.0%
010-1-000-1110 Personal Property Repl. Tax	388,907	412,804	406,460	365,463	370,000	-9.0%
010-1-000-1115 State Income Tax	2,397,963	2,886,356	2,650,000	2,241,829	2,400,000	-9.4%
010-1-000-1120 Local Use Tax	455,802	405,525	470,000	729,938	625,000	33.0%
010-1-000-1125 State Sales Tax	812,682	626,905	545,492	410,417	480,000	-12.0%
010-1-000-1130 Franchise Tax	207,490	213,238	210,000	220,855	220,000	4.8%
010-1-000-1175 1/4 Cent Sales Tax	2,617,119	2,775,859	2,698,000	2,842,110	2,920,000	8.2%
010-1-000-1185 Co. Real Estate Transfer Tax	313,851	401,885	396,420	372,609	396,420	0.0%
Total Taxes	17,886,356	18,110,191	18,003,762	17,812,076	18,570,145	3.1%
<b>LICENSES, PERMITS, &amp; FEES FROM SERVICES</b>						
010-1-000-1170 Miscellaneous Revenue	211,017	54,025	35,000	27,056	35,000	0.0%
010-1-000-1180 Property Tax Late Pymnt. Penalty	445,221	385,634	350,000	350,977	360,000	2.9%
010-1-001-1205 Facility Mgt Miscellaneous	1,039	271	4,000	288	4,000	0.0%
010-1-002-1205 Building Fees	71,696	75,852	59,500	63,222	62,000	4.2%
010-1-002-1215 Recording Fees	1,475	660	600	590	660	10.0%
010-1-002-1220 Zoning Fees	13,040	7,085	8,000	12,725	10,000	25.0%
010-1-002-1225 Special Use Hearing Officer	2,800	1,400	2,100	2,450	2,100	0.0%
010-1-006-1205 County Clerk Fees	329,428	365,118	358,000	367,914	330,000	-7.8%
010-1-006-1210 Recorder's Miscellaneous	51,827	52,642	50,000	50,241	45,000	-10.0%
010-1-009-1205 Sheriff Fees	441,733	318,833	355,000	251,449	255,000	-28.2%
010-1-009-1210 Prisoner Transport		526	2,000	437	2,000	0.0%
010-1-009-1220 Sheriff Miscellaneous	32,307	9,096	12,000	7,822	12,000	0.0%
010-1-009-1225 Bond Fees	10,919	13,210	10,000	13,750	12,000	20.0%
010-1-009-1235 Security Detail Income		8,476		8,590	6,000	
010-1-009-1240 HIDTA Reimbursement	9,553	7,986	8,000	13,022	7,500	-6.3%
010-1-009-1363 Vest Grant					7,600	
010-1-010-1205 Corrections Board & Care	1,019,740	746,238	766,500	544,100	875,000	14.2%
010-1-010-1210 Federal Inmate Revenue		56,700	433,500	211,125	225,000	-48.1%
010-1-010-1211 Federal Inmate Mileage Reimbursement		1,192	4,554	3,263	3,700	-18.8%
010-1-010-1212 Federal Inmate Transport Fees		9,713	45,360	26,460	31,000	-31.7%
010-1-011-1205 Merit Commission Revenue	3,100	0	3,000	0	0	-100.0%
010-1-014-1205 Circuit Clerk Fees	935,493	920,345	950,000	844,202	950,000	0.0%
010-1-014-1210 Cir. Clk. System Fee	46,171	45,605	45,000	42,621	43,000	-4.4%
010-1-014-1220 Cir. Clk. GPS Service Fee	5,687	4,975	4,500	7,262	5,000	11.1%
010-1-014-1225 Cir. Clk. Periodic Impris. Fee	28,587	14,920	17,500	18,072	15,000	-14.3%
010-1-018-1205 Probation Board & Care	1,314	5,092	2,000	15,530	5,000	150.0%
010-1-019-1205 Public Defender Fees	30,293	30,185	27,500	19,791	20,000	-27.3%
010-1-020-1205 Fines & Forfeits	441,005	465,017	475,000	372,719	430,000	-9.5%
010-1-020-1215 State's Attorney Miscellaneous Revenue	3,016	313	2,000	112	750	-62.5%
010-1-020-1220 State's Attorney Trial Fee	0	0	500	0	250	-50.0%
010-1-020-1225 Comptroller Collection Fines/Fees				140		
010-1-022-1205 Assessment Miscellaneous	5,931	5,716	3,000	11,263	3,000	0.0%
010-1-023-1205 Mapping Fees	305	168	0	56	0	
010-1-025-1205 Treasurer Fees	18,190	22,727	21,000	20,728	21,000	0.0%
010-1-027-1205 Health Insurance - Empl. Ded.	1,152,604	1,076,569	1,250,141	1,107,191	1,266,058	1.3%
010-1-027-1210 Retired & COBRA Health Insurance	37,820	54,418	63,382	104,078	105,608	66.6%
010-1-027-1215 Employee Health Ins. Reimbursement	5,920	4,427	0	7,474	0	
010-1-029-1205 County Building Postage Reimb.	65,686	77,848	80,000	50,467	40,000	-50.0%
010-1-030-1205 Liquor License	17,600	19,580	21,500	21,500	21,500	0.0%
010-1-030-1210 Compost Fees	17,566	6,815	10,000	10,557	8,000	-20.0%
010-1-033-1210 Tech - Municipality Reimb.	32,986	35,625	35,625	31,654	35,625	0.0%
010-1-035-1205 KenCom Health Insurance Reimbursement	213,567	185,084	219,238	210,299	252,508	15.2%
Total Licenses, Permits & Fees from Services	5,704,637	5,090,087	5,735,000	4,851,197	5,507,859	-4.0%

## GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 BUDGET 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>INTEREST</b>						
010-1-000-1135 Interest Income	20,746	18,813	30,000	57,104	37,500	25.0%
Total Interest	20,746	18,813	30,000	57,104	37,500	25.0%
<b>INTERGOVERNMENTAL</b>						
010-1-000-1140 State's Attorney Salary	153,002	84,395	144,677	192,903	144,677	0.0%
010-1-000-1145 Probation Officer Salary	286,142	428,045	378,580	325,345	357,147	-5.7%
010-1-000-1150 Supervisor of Assmnt. Salary	38,993	26,710	35,000	58,221	41,500	18.6%
010-1-000-1160 Election Judge	13,320	26,370	0	15,210	-	
010-1-000-1155 Public Defender Salary	91,570	74,921	90,000	133,193	99,900	11.0%
010-1-000-1195 Reimb. PTI	9,117	13,275	2,000	18,056	2,000	0.0%
010-1-012-1210 EMA Reimbursement from IEMA	35,867	33,843	36,130	36,905	36,250	0.3%
010-1-018-1220 Probation Officer Salary (Municipal)	8,380	7,828	8,000	8,894	8,000	0.0%
010-1-018-1366 Probation Drug Court Officer Salary					80,247	
010-1-020-1210 St. Atty. Victim's Assistance Grant	12,075	6,325	13,920	20,670	13,920	0.0%
Total Intergovernmental	648,465	701,712	708,307	809,397	783,641	10.6%
<b>TOTAL REVENUE</b>	<b>24,260,204</b>	<b>23,920,803</b>	<b>24,477,069</b>	<b>23,529,775</b>	<b>24,899,145</b>	<b>1.7%</b>
<b>TRANSFERS IN</b>						
010-1-000-1500 Working Cash						
010-1-000-1500 Transfer from PS Sales Tax Fund	1,350,000	1,300,000	1,218,000	1,218,000	1,468,000	20.5%
010-1-000-1500 Transfer from Court Security Fund	150,000	150,000	120,000	110,000	80,000	-33.3%
010-1-000-1500 Transfer from Probation Services Fund	40,000	37,785	45,000	38,692	30,000	-33.3%
010-1-000-1500 Transfer from GIS Mapping	22,972	25,665	35,000	27,539	27,868	-20.4%
010-1-000-1500 Sale in Error	225,000	275,000	250,000	250,000	0	-100.0%
010-1-000-1500 Transfer from VAC	24,993	9,197	38,100	9,591	30,775	-19.2%
010-1-000-1500 Transfer from Animal Control Fund	15,151	7,476	16,740	8,665	8,491	-49.3%
010-1-000-1500 Transfer from Health Dept. - Debt Service	140,000	0	0		-	
010-1-000-1500 Transfer from Health Dept. - Benefits Reimbursement	0	0	350,000	125,000	375,400	7.3%
010-1-000-1500 Transfer from County Clerk & Recorder Fund	0	0	150,000	150,000		-100.0%
010-1-000-1500 Transfer from GF Special Reserve	655,266	0	0	0	-	
010-1-000-1500 Transfer from Cir Clerk - Court Automation	0	0	0		45,000	
010-1-000-1500 Transfer from KenCom	0	0	0	0	45,000	
Total Transfers	2,623,382	1,805,124	2,222,840	1,937,487	2,110,534	-5.1%
General Fund Total Revenue & Transfers In	26,883,587	25,725,927	26,699,909	25,467,261	27,009,679	1.2%
GF Expenditures & Transfers Out	(27,242,520)	(25,676,900)	(28,159,724)	(26,419,331)	(27,840,244)	
GF Revenues & Transfers In	26,883,587	25,725,927	26,699,909	25,467,261	27,009,679	
Surplus (Deficit)	(358,934)	49,027	(1,459,816)	(952,070)	(830,565)	



## GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>EXPENSES</b>						
Administrative Services	339,338	357,801	358,034	350,127	365,700	2.1%
Auditing & Accounting	46,770	56,500	57,000	53,300	56,925	-0.1%
Board of Review	59,028	51,657	77,546	58,260	77,545	0.0%
Capital Expenditures	180,169	123,111	145,000	140,310	153,000	5.5%
CASA Expenditures	0	0	12,000	12,000	12,000	0.0%
Circuit Court Clerk	597,047	562,241	618,859	588,606	610,060	-1.4%
Circuit Court Judge	302,887	280,069	308,555	336,774	308,947	0.1%
Combined Court Services (Probation)	921,518	1,066,333	1,203,979	1,093,831	1,225,107	1.8%
Contingency	36,895	81,031	305,358		125,000	-59.1%
Coroner	155,992	154,677	167,644	169,784	167,094	-0.3%
Corrections	4,163,207	4,376,484	4,443,715	4,222,119	4,443,715	0.0%
County Assessing Office	257,417	297,793	296,817	293,217	292,617	-1.4%
County Board	117,891	122,285	137,110	124,930	137,110	0.0%
County Clerk & Recorder	166,306	178,841	190,829	181,417	192,307	0.8%
Election Costs	416,774	351,655	914,558	687,663	676,008	-26.1%
Emergency Management Agency	33,293	39,409	36,398	33,688	36,250	-0.4%
Employee Health Insurance	4,457,968	4,343,333	5,063,813	4,771,025	5,106,257	0.8%
Facilities Management	1,947,071	1,899,277	1,999,545	2,013,178	1,863,616	-6.8%
Farmland Review Board	175	256	360	248	360	0.0%
General Insurance and Bonding	1,866	6,734	5,000	2,004	3,000	-40.0%
Jury Commission	64,341	64,526	119,632	61,779	84,788	-29.1%
KenCom Intergovernmental Agreement	1,775,000	1,954,771	1,955,000	1,957,820	1,951,720	-0.2%
Merit Commission	3,440	6,371	7,000	5,579	4,000	-42.9%
Planning, Building & Zoning	222,772	208,031	226,700	185,757	226,700	0.0%
Postage County Building	70,967	65,895	87,620	66,829	47,620	-45.7%
Property Tax Services	59,414	74,199	75,000	75,199	75,000	0.0%
Public Defender	450,958	466,168	501,712	473,370	496,017	-1.1%
Regional Office of Education	83,023	79,446	83,583	83,195	81,725	-2.2%
Sheriff	5,641,215	5,597,891	5,721,453	5,389,162	5,721,448	0.0%
Soil & Water Conservation District Grant	32,000	32,000	32,000	32,000	32,000	0.0%
State's Attorney	1,403,421	1,432,066	1,488,834	1,455,513	1,538,328	3.3%
Technology Services	514,359	582,450	530,748	522,438	722,280	36.1%
Treasurer	393,126	403,184	418,822	411,844	430,500	2.8%
Unemployment Compensation	30,698	18,441	30,000	25,618	35,000	16.7%
<b>Total Expenditures</b>	<b>24,946,345</b>	<b>25,334,927</b>	<b>27,620,224</b>	<b>25,878,586</b>	<b>27,299,744</b>	<b>-1.2%</b>

## GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>TRANSFERS OUT:</b>						
<b>Debt Service</b>						
County Bldg Debt Svs Transfer	140,091	140,000	140,000	140,000	140,000	0.0%
Courthouse Expansion Debt Svs Transfer	200,000	0	200,000	200,000	200,000	0.0%
Subtotal (debt service)	340,091	140,000	340,000	340,000	340,000	0.0%
<b>Capital/Reserves</b>						
Public Safety Capital Improvement Fund	1,032,735	0	0		-	
Capital Improvement Fund	102,000	150,000	150,000	150,000	150,000	0.0%
Subtotal (Reserve Funds)	1,134,735	150,000	150,000	150,000	150,000	0.0%
<b>Other Transfers Out</b>						
Kendall Area Transit Fund	25,500	25,500	25,500	25,500	25,500	0.0%
Economic Development Fund	24,500	25,974	24,000	24,000	25,000	4.2%
State of IL - Unclaimed Funds	71,349	499	-	1,245	-	
Subtotal Other Transfers Out	821,349	51,973	49,500	50,745	50,500	2.0%
<b>TOTAL TRANSFERS OUT</b>	<b>2,296,175</b>	<b>341,973</b>	<b>539,500</b>	<b>540,745</b>	<b>540,500</b>	<b>0.2%</b>
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<b>27,242,520</b>	<b>25,676,900</b>	<b>28,159,724</b>	<b>26,419,331</b>	<b>27,840,244</b>	<b>-1.1%</b>

## Other Funds Summary

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% Change In Budget
<b><u>PUBLIC SAFETY SALES TAX FUND (Fund 20)</u></b>						
Beginning Balance	2,361,226	2,510,132	2,722,928	2,723,006	2,774,052	1.9%
Revenues	4,564,719	4,835,262	4,803,000	4,970,060	5,073,000	5.6%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	(4,415,813)	(4,622,388)	(4,919,013)	(4,919,013)	(5,072,500)	3.1%
Change in Fund Balance	148,906	212,874	(116,013)	51,047	500	-100.4%
Ending Balance	2,510,132	2,723,006	2,606,915	2,774,052	2,774,552	6.4%
<b><u>GIS MAPPING FUND (Fund 51)</u></b>						
Beginning Balance	832,285	621,213	595,973	595,973	558,733	-6.2%
Revenues	291,125	325,565	256,000	318,953	261,000	2.0%
Expenses	401,555	295,894	329,233	298,437	335,319	1.8%
Net Transfers In (Out)	(100,642)	(54,911)	(73,700)	(57,757)	(68,368)	-7.2%
Change in Fund Balance	(211,072)	(25,240)	(146,933)	(37,241)	(142,687)	-2.9%
Ending Balance	621,213	595,973	449,040	558,733	416,046	-7.3%
<b><u>GIS RECORDING FUND (Fund 370)</u></b>						
Beginning Balance	115,384	110,493	108,581	108,581	104,623	-3.6%
Revenues	36,017	40,490	44,000	39,646	39,000	-11.4%
Expenses	40,908	42,402	43,650	43,604	47,476	8.8%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(4,891)	(1,912)	350	(3,958)	(8,476)	-2521.7%
Ending Balance	110,493	108,581	108,931	104,623	96,147	-11.7%
<b>Levy Funds</b>						
<b><u>HEALTH &amp; HUMAN SERVICES FUND (Fund 210)</u></b>						
Beginning Balance	2,390,168	2,745,659	3,078,075	3,103,613	3,006,873	-2.3%
Revenues	4,358,013	3,691,718	2,592,635	3,624,388	3,406,899	31.4%
Expenses	4,567,667	4,032,854	3,607,627	4,311,392	4,667,050	29.4%
Net Transfers In (Out)	565,145	699,090	367,364	590,264	363,464	-1.1%
Change in Fund Balance	355,491	357,954	(647,628)	(96,740)	(896,687)	38.5%
Ending Balance	2,745,659	3,103,613	2,430,447	3,006,873	2,110,186	-13.2%
<b><u>COMMUNITY 708 MENTAL HEALTH BOARD FUND (Fund 050)</u></b>						
Beginning Balance	23	8	4	4	2	-54.7%
Revenues	928,014	922,601	932,000	929,668	930,000	-0.2%
Expenses	122,138	120,297	128,000	127,770	104,500	-18.4%
Net Transfers In (Out)	(805,891)	(802,308)	(804,000)	(801,900)	(825,500)	2.7%
Change in Fund Balance	(15)	(4)	0	(2)	0	
Ending Balance	8	4	4	2	2	-54.7%
<b><u>SOCIAL SERVICES FOR SENIOR CITIZENS FUND (Fund 060)</u></b>						
Beginning Balance	52	5	14,203	14,204	13,394	-5.7%
Revenues	343,709	348,178	350,000	349,190	350,000	0.0%
Expenses	259,089	249,302	324,500	265,322	324,500	0.0%
Net Transfers In (Out)	(84,667)	(84,678)	(25,500)	(84,678)	(25,500)	0.0%
Change in Fund Balance	(47)	14,198	0	(810)	0	
Ending Balance	5	14,204	14,203	13,394	13,394	-5.7%
<b><u>EXTENSION EDUCATION FUND (Fund 080)</u></b>						
Beginning Balance	61	3	3	3	0	-85.7%
Revenues	182,961	185,671	187,527	187,082	187,527	0.0%
Expenses	183,020	185,671	187,527	187,085	187,527	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(59)	0	0	(3)	0	
Ending Balance	3	3	3	0	0	-85.7%
<b><u>COUNTY HIGHWAY FUND (Fund 120)</u></b>						
Beginning Balance	346,728	132,663	210,229	210,229	262,256	24.7%
Revenues	1,678,937	1,658,436	1,679,750	1,741,528	1,690,000	0.6%
Expenses	1,793,002	1,480,870	1,754,251	1,649,502	1,679,331	-4.3%
Net Transfers In (Out)	(100,000)	(100,000)	(75,000)	(40,000)	(100,000)	33.3%
Change in Fund Balance	(214,065)	77,566	(149,501)	52,027	(89,331)	-40.2%
Ending Balance	132,663	210,229	60,728	262,256	172,925	184.8%
<b><u>COUNTY BRIDGE FUND (Fund 130)</u></b>						
Beginning Balance	1,339,373	1,165,120	625,435	625,435	509,913	-18.5%
Revenues	674,008	1,775,672	1,350,000	1,611,064	630,000	-53.3%
Expenses	872,049	2,315,357	1,660,000	1,980,574	650,000	-60.8%
Net Transfers In (Out)	23,788	0	280,000	253,988	60,000	-78.6%
Change in Fund Balance	(174,253)	(539,685)	(30,000)	(115,521)	40,000	-233.3%
Ending Balance	1,165,120	625,435	595,435	509,913	549,913	-7.6%

## Other Funds Summary

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% Change In Budget
<i>Levy Funds (cont.)</i>						
<b>FEDERAL AID MATCHING FUND (Fund 140)</b>						
Beginning Balance	22,822	27,880	32,900	32,900	37,895	15.2%
Revenues	5,058	5,020	5,000	4,995	0	-100.0%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	(35,000)	
Change in Fund Balance	5,058	5,020	5,000	4,995	(35,000)	-800.0%
Ending Balance	27,880	32,900	37,900	37,895	2,895	-92.4%
<b>IMRF &amp; SOCIAL SECURITY FUND (Fund 090)</b>						
Beginning Balance	1,016,737	1,311,541	1,593,792	1,601,084	2,297,768	44.2%
Revenues	7,184,295	7,305,148	7,491,350	7,407,504	7,642,550	2.0%
Expenses	6,949,142	7,093,472	7,550,000	6,782,632	7,995,000	5.9%
Net Transfers In (Out)	59,651	77,868	93,800	71,811	80,090	-14.6%
Change in Fund Balance	294,804	289,544	35,150	696,683	(272,360)	-874.9%
Ending Balance	1,311,541	1,601,084	1,628,942	2,297,768	2,025,408	24.3%
<b>LIABILITY INSURANCE FUND (Fund 100)</b>						
Beginning Balance	566,189	222,510	280,376	210,377	501,010	78.7%
Revenues	834,710	1,240,963	1,292,978	1,313,672	1,175,508	-9.1%
Expenses	944,052	1,007,966	891,913	808,266	866,913	-2.8%
Net Transfers In (Out)	(234,337)	(245,130)	(403,260)	(214,773)	(274,995)	-31.8%
Change in Fund Balance	(343,679)	(12,133)	(2,195)	290,634	33,600	-1630.8%
Ending Balance	222,510	210,377	278,181	501,010	534,610	92.2%
<b>TUBERCULOSIS FUND (Fund 070)</b>						
Beginning Balance	5,658	4,157	4,238	4,239	7,223	70.4%
Revenues	14,919	15,082	15,000	15,006	15,000	0.0%
Expenses	16,420	15,000	15,000	12,022	15,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(1,501)	82	0	2,984	0	
Ending Balance	4,157	4,239	4,238	7,223	7,223	70.4%
<b>PUBLIC BUILDING COMMISSION LEASE FUND (Fund 110)</b>						
Beginning Balance	2,412	2,862	2,862	2,863	(0)	-100.0%
Revenues	450	2	20	1	0	-100.0%
Expenses	183,000	180,000	180,000		0	-100.0%
Net Transfers In (Out)	183,000	180,000	180,000	(2,864)	0	-100.0%
Change in Fund Balance	450	2	20	(2,863)	0	-100.0%
Ending Balance	2,862	2,863	2,882	(0)	(0)	-100.0%
<b>VETERANS ASSISTANCE CMS FUND (Fund 890)</b>						
Beginning Balance	166,999	182,383	286,443	286,443	422,359	47.4%
Revenues	395,757	401,472	403,789	402,865	403,789	0.0%
Expenses	338,370	270,664	348,300	244,875	341,100	-2.1%
Net Transfers In (Out)	(42,003)	(26,748)	(56,700)	(22,071)	(49,975)	-11.9%
Change in Fund Balance	15,384	104,060	(1,211)	135,918	12,714	-1149.9%
Ending Balance	182,383	286,443	285,232	422,359	435,073	52.5%
<b>ECONOMIC DEVELOPMENT COMMISSION FUND (Fund 020)</b>						
Beginning Balance	8,264	5,998	11,264	11,264	15,604	38.5%
Revenues	4,342	3,810	3,000	2,368	1,640	-45.3%
Expenses	32,608	26,818	32,355	27,384	30,405	-6.0%
Net Transfers In (Out)	26,000	28,274	29,356	29,356	29,514	0.5%
Change in Fund Balance	(2,266)	5,266	1	4,340	749	74800.0%
Ending Balance	5,998	11,264	11,265	15,604	16,353	45.2%
<b>RESTRICTED ECONOMIC DEVELOPMENT REVOLVING LOAN FUND (Fund 030)</b>						
Beginning Balance	1,968,945	1,987,307	1,720,649	1,725,485	1,774,494	3.1%
Revenues	19,862	30,478	56,054	75,868	175,922	213.8%
Expenses	0	290,000	750,000	21,503	880,787	17.4%
Net Transfers In (Out)	(1,500)	(2,300)	(5,356)	(5,356)	(4,514)	-15.7%
Change in Fund Balance	18,362	(261,822)	(699,302)	49,009	(709,379)	1.4%
Ending Balance	1,987,307	1,725,485	1,021,347	1,774,494	1,065,115	4.3%
<b>TRANSPORTATION SALES TAX FUND (Fund 190)</b>						
Beginning Balance	6,444,246	6,099,610	7,598,583	7,599,129	8,849,788	16.5%
Revenues	4,815,592	4,904,027	4,515,000	5,193,017	4,760,000	5.4%
Expenses	5,110,228	3,404,508	9,900,000	3,892,357	5,600,000	-43.4%
Net Transfers In (Out)	(50,000)	0	205,000	(50,000)	(40,000)	-119.5%
Change in Fund Balance	(344,636)	1,499,519	(5,180,000)	1,250,660	(880,000)	-83.0%
Ending Balance	6,099,610	7,599,129	2,418,583	8,849,788	7,969,788	229.5%

## Other Funds Summary

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% Change In Budget
<b>Special Revenue Funds</b>						
<b>COUNTY MOTOR FUEL TAX FUND - State Transfer (Fund 150)</b>						
Beginning Balance	798,424	1,473,486	810,251	810,284	1,842,114	127.4%
Revenues	2,211,177	1,173,896	1,787,761	2,271,630	1,671,000	-6.5%
Expenses	1,536,115	1,837,098	2,000,000	1,239,800	2,500,000	25.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	675,062	(663,202)	(212,239)	1,031,830	(829,000)	290.6%
Ending Balance	1,473,486	810,284	598,012	1,842,114	1,013,114	69.4%
<b>TOWNSHIP BRIDGE FUND (Fund 170)</b>						
Beginning Balance	56	56	230,197	230,197	6,893	-97.0%
Revenues	23,788	250,859	31,000	30,684	25,000	-19.4%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	(23,788)	(20,717)	(280,000)	(253,988)	(25,000)	-91.1%
Change in Fund Balance	0	230,141	(249,000)	(223,304)	0	-100.0%
Ending Balance	56	230,197	(18,803)	6,893	6,893	-136.7%
<b>COUNTY HIGHWAY RESTRICTED FUND (Fund 180)</b>						
Beginning Balance	315,969	313,969	314,969	315,969	315,969	0.3%
Revenues	7,000	7,000	5,000	4,000	10,000	100.0%
Expenses	9,000	0	0	4,000	0	
Net Transfers In (Out)	0	(5,000)	(255,000)	0	(10,000)	-96.1%
Change in Fund Balance	(2,000)	2,000	(250,000)	0	0	-100.0%
Ending Balance	313,969	315,969	64,969	315,969	315,969	386.3%
<b>SALT STORAGE BUILDING MAINT. FUND (Fund 220)</b>						
Beginning Balance	5,250	8,000	10,750	10,750	13,500	25.6%
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	8,000	10,750	13,500	13,500	16,250	20.4%
<b>TRANSPORTATION ALTERNATIVES PROGRAM - TAP (Fund 191)</b>						
Beginning Balance	40,000	62,916	89,419	89,419	98,674	10.3%
Revenues	0	0	0	0	0	
Expenses	27,084	23,497	50,000	40,745	50,000	0.0%
Net Transfers In (Out)	50,000	50,000	50,000	50,000	50,000	0.0%
Change in Fund Balance	22,916	26,503	0	9,255	0	
Ending Balance	62,916	89,419	89,419	98,674	98,674	10.3%
<b>ANIMAL CONTROL FUND ( Fund 350)</b>						
Beginning Balance	44,654	60,179	102,400	112,936	127,463	24.5%
Revenues	228,758	242,188	225,490	230,922	226,300	0.4%
Expenses	163,613	146,310	181,750	130,891	180,376	-0.8%
Net Transfers In (Out)	(49,620)	(43,122)	(43,740)	(85,503)	(44,381)	1.5%
Change in Fund Balance	15,526	52,756	0	14,527	1,543	
Ending Balance	60,179	112,936	102,400	127,463	129,006	26.0%
<b>COUNTY ANIMAL POPULATION CONTROL FUND (Fund 870)</b>						
Beginning Balance	64,358	71,549	82,149	83,094	97,715	18.9%
Revenues	15,125	16,057	12,000	18,994	16,000	33.3%
Expenses	7,934	4,512	10,000	4,373	7,000	-30.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	7,191	11,545	2,000	14,621	9,000	350.0%
Ending Balance	71,549	83,094	84,149	97,715	106,715	26.8%
<b>ANIMAL MEDICAL CARE FUND (Fund 341)</b>						
Beginning Balance	250	21,935	333,497	33,497	32,810	-90.2%
Revenues	26,294	12,915	1,000	25	0	-100.0%
Expenses	4,609	1,353	7,750	712	3,000	-61.3%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	21,685	11,562	(6,750)	(687)	(3,000)	-55.6%
Ending Balance	21,935	33,497	326,747	32,810	29,810	-90.9%
<b>STATE PET POPULATION FUND (Fund 860)</b>						
Beginning Balance	4,020	5,865	7,950	7,990	9,670	21.6%
Revenues	1,845	2,125	1,500	1,680	1,500	0.0%
Expenses	0	0	1,500	0	9,490	532.7%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	1,845	2,125	0	1,680	(7,990)	
Ending Balance	5,865	7,990	7,950	9,670	1,680	-78.9%

## Other Funds Summary

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% Change In Budget
<i>Special Revenue Funds (cont.)</i>						
<b>RECORDER DOCUMENT STORAGE FUND (Fund 380)</b>						
Beginning Balance	576,537	534,348	522,715	522,715	517,305	-1.0%
Revenues	170,885	192,221	204,250	188,649	185,250	-9.3%
Expenses	213,074	203,855	232,490	194,059	232,490	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(42,189)	(11,634)	(28,240)	(5,410)	(47,240)	67.3%
Ending Balance	534,348	522,715	494,475	517,305	470,065	-4.9%
<b>STATE RENTAL HOUSING SUPPORT PROGRAM FUND (Fund 810)</b>						
Beginning Balance	32,337	0	0	0	0	
Revenues	143,613	166,806	193,500	167,562	175,500	-9.3%
Expenses	175,950	166,806	193,500	167,562	175,500	-9.3%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(32,337)	0	0	0	0	
Ending Balance	0	0	0	0	0	
<b>HELP AMERICA VOTE ACT - HAVA (Fund 920)</b>						
Beginning Balance	112,973	66,709	68,865	68,865	74,139	7.7%
Revenues	53,249	2,156	30,000	5,274	5,000	-83.3%
Expenses	5,848	0	30,000	0	5,000	-83.3%
Net Transfers In (Out)	(93,665)	0	0	0	0	
Change in Fund Balance	(46,264)	2,156	0	5,274	0	
Ending Balance	66,709	68,865	68,865	74,139	74,139	7.7%
<b>COUNTY CLERK DEATH CERTIFICATE SURCHARGE FUND (Fund 371)</b>						
Beginning Balance	0	(3)	0	(1,415)	(2,874)	
Revenues	1,412	0	1,459	0	1,459	0.0%
Expenses	1,415	1,412	1,459	1,459	1,459	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(3)	(1,412)	0	(1,459)	0	
Ending Balance	(3)	(1,415)	0	(2,874)	(2,874)	
<b>INDEMNITY FUND (Fund 540)</b>						
Beginning Balance	215,987	225,647	225,647	234,807	245,807	8.9%
Revenues	9,660	9,160	10,000	11,000	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	9,660	9,160	5,000	11,000	5,000	0.0%
Ending Balance	225,647	234,807	230,647	245,807	250,807	8.7%
<b>TAX SALE AUTOMATION FUND (Fund 530)</b>						
Beginning Balance	26,178	12,851	7,558	12,138	15,779	108.8%
Revenues	12,312	13,940	15,000	21,135	15,000	0.0%
Expenses	25,639	14,653	21,000	17,494	21,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(13,327)	(713)	(6,000)	3,641	(6,000)	0.0%
Ending Balance	12,851	12,138	1,558	15,779	9,779	527.7%
<b>SALE IN ERROR INTEREST FUND (Fund 820)</b>						
Beginning Balance	35,400	41,472	39,561	35,161	60,901	53.9%
Revenues	266,472	270,600	255,000	275,740	30,000	-88.2%
Expenses	735,400	1,911	5,000	0	5,000	0.0%
Net Transfers In (Out)	475,000	(275,000)	(250,000)	(250,000)		-100.0%
Change in Fund Balance	6,072	(6,311)	0	25,740	25,000	
Ending Balance	41,472	35,161	39,561	60,901	85,901	117.1%
<b>SHERIFF'S E-TICKET (Fund 360)</b>						
Beginning Balance	7,967	10,346	12,948	12,948	15,250	17.8%
Revenues	2,379	2,602	2,700	2,302	2,600	-3.7%
Expenses	0	0	2,000	0	2,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	2,379	2,602	700	2,302	600	-14.3%
Ending Balance	10,346	12,948	13,648	15,250	15,850	16.1%
<b>SHERIFF PREVENTION OF ALCOHOL/CRIMINAL VIOLENCE FUND (Fund 390)</b>						
Beginning Balance	40,573	46,392	38,666	38,666	52,039	34.6%
Revenues	19,188	19,179	15,000	21,080	21,000	40.0%
Expenses	13,369	26,905	17,500	7,708	11,850	-32.3%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	5,819	(7,726)	(2,500)	13,372	9,150	-466.0%
Ending Balance	46,392	38,666	36,166	52,039	61,189	69.2%

## Other Funds Summary

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% Change In Budget
<i>Special Revenue Funds (cont.)</i>						
<b>SHERIFF'S DRUG ABUSE REVENUE FUND (Fund 400)</b>						
Beginning Balance	59,418	55,663	67,031	67,946	94,727	41.3%
Revenues	30,684	40,938	60,000	54,400	45,225	-24.6%
Expenses	20,249	28,655	28,000	27,619	18,570	-33.7%
Net Transfers In (Out)	(14,190)	0	0	0	0	
Change in Fund Balance	(3,755)	12,283	32,000	26,781	26,655	-16.7%
Ending Balance	55,663	67,946	99,031	94,727	121,382	22.6%
<b>SHERIFF'S FTA Fund (Fund 840)</b>						
Beginning Balance	65,046	59,007	57,896	58,396	59,423	2.6%
Revenues	24,966	26,134	30,000	26,453	30,000	0.0%
Expenses	31,005	26,745	32,000	25,425	32,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(6,039)	(611)	(2,000)	1,028	(2,000)	0.0%
Ending Balance	59,007	58,396	55,896	59,423	57,423	2.7%
<b>SHERIFF'S VEHICLE FUND - Statutory (Fund 910)</b>						
Beginning Balance	44,852	39,171	38,667	39,767	50,782	31.3%
Revenues	19,793	27,940	25,000	35,087	30,000	20.0%
Expenses	25,474	27,345	25,000	24,072	28,243	13.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(5,681)	596	0	11,015	1,757	
Ending Balance	39,171	39,767	38,667	50,782	52,539	35.9%
<b>SHERIFF'S RANGE FEES FUND (Fund 402)</b>						
Beginning Balance	27,610	30,732	34,622	34,625	39,214	13.3%
Revenues	4,027	4,034	4,500	5,035	4,000	-11.1%
Expenses	905	141	15,000	446	15,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	3,122	3,893	(10,500)	4,588	(11,000)	4.8%
Ending Balance	30,732	34,625	24,122	39,214	28,214	17.0%
<b>JAIL COMMISSARY (Fund 403)</b>						
Beginning Balance	102,576	79,927	140,324	140,328	122,560	-12.7%
Revenues	66,032	81,534	100,000	63,032	74,000	-26.0%
Expenses	88,681	21,132	95,940	80,800	78,886	-17.8%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(22,649)	60,401	4,060	(17,768)	(4,886)	-220.3%
Ending Balance	79,927	140,328	144,384	122,560	117,674	-18.5%
<b>COUNTY RESERVE (Fund 600)</b>						
Beginning Balance	134,726	121,859	129,523	129,526	95,545	-26.2%
Revenues	30,813	31,118	15,100	13,664	15,100	0.0%
Expenses	43,680	23,450	11,100	47,645	11,100	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(12,867)	7,667	4,000	(33,981)	4,000	0.0%
Ending Balance	121,859	129,526	133,523	95,545	99,545	-25.4%
<b>COURT SECURITY FUND (Fund 420)</b>						
Beginning Balance	318,146	301,787	296,363	312,645	343,528	15.9%
Revenues	210,610	199,682	200,000	189,506	185,000	-7.5%
Expenses	76,969	38,825	75,000	48,623	122,000	62.7%
Net Transfers In (Out)	(150,000)	(150,000)	(120,000)	(110,000)	(80,000)	-33.3%
Change in Fund Balance	(16,359)	10,858	5,000	30,883	(17,000)	-440.0%
Ending Balance	301,787	312,645	301,363	343,528	326,528	8.4%
<b>STATE'S ATTORNEY DRUG ENFORCEMENT FUND (Fund 500)</b>						
Beginning Balance	36,455	42,127	45,090	45,090	46,600	3.3%
Revenues	5,936	4,456	4,000	11,046	5,000	25.0%
Expenses	264	1,492	10,000	9,537	20,000	100.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	5,672	2,963	(6,000)	1,509	(15,000)	150.0%
Ending Balance	42,127	45,090	39,090	46,600	31,600	-19.2%
<b>CHILD ADVOCACY (Fund 770)</b>						
Beginning Balance	4,107	4,107	4,107	4,107	3,865	-5.9%
Revenues	0	0	1	0	1	0.0%
Expenses	0	0	2,000	242	3,500	75.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	0	(1,999)	(242)	(3,499)	75.0%
Ending Balance	4,107	4,107	2,108	3,865	366	-82.6%

## Other Funds Summary

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% Change In Budget
<i>Special Revenue Funds (cont.)</i>						
<b>STATE'S ATTORNEY RECORDS AUTOMATION (Fund 442)</b>						
Beginning Balance	7,701	13,618	19,458	19,978	25,916	33.2%
Revenues	5,917	6,360	5,500	5,938	5,500	0.0%
Expenses	0	0	12,500	0	14,500	16.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	5,917	6,360	(7,000)	5,938	(9,000)	28.6%
Ending Balance	13,618	19,978	12,458	25,916	16,916	35.8%
<b>STATE'S ATTORNEY JUVENILE JUSTICE COUNCIL (Fund 443)</b>						
Beginning Balance	500	923	4,851	4,851	12,164	150.7%
Revenues	1,150	5,029	15,000	13,803	15,000	0.0%
Expenses	727	1,101	15,000	6,490	15,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	423	3,928	0	7,313	0	
Ending Balance	923	4,851	4,851	12,164	12,164	150.7%
<b>STATE'S ATTORNEY MONEY LAUNDERING ASSET FORFEITURE FUND (Fund 444)</b>						
Beginning Balance	0	0	0	0	38	
Revenues	0	0	0	38	1	
Expenses	0	0	0	0	1	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	0	0	38	0	
Ending Balance	0	0	0	38	38	
<b>CIRCUIT CLERK DOCUMENT STORAGE FUND (Fund 440)</b>						
Beginning Balance	840,258	775,767	746,572	758,700	666,352	-10.7%
Revenues	153,081	150,092	155,000	139,307	155,000	0.0%
Expenses	217,573	167,159	292,778	231,655	295,850	1.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(64,492)	(17,067)	(137,778)	(92,347)	(140,850)	2.2%
Ending Balance	775,767	758,700	608,794	666,352	525,502	-13.7%
<b>COURT AUTOMATION FUND (Fund 450)</b>						
Beginning Balance	728,353	691,688	596,436	608,387	509,195	-14.6%
Revenues	150,559	147,254	150,000	140,618	200,000	33.3%
Expenses	187,225	230,555	281,600	239,810	369,362	31.2%
Net Transfers In (Out)	0	0	0	0	(45,000)	
Change in Fund Balance	(36,666)	(83,301)	(131,600)	(99,192)	(214,362)	62.9%
Ending Balance	691,688	608,387	464,836	509,195	294,833	-36.6%
<b>CHILD SUPPORT COLLECTION FUND (Fund 460)</b>						
Beginning Balance	251,654	252,933	233,075	233,075	242,020	3.8%
Revenues	63,686	46,994	47,000	69,582	49,000	4.3%
Expenses	62,407	66,852	79,110	60,637	83,434	5.5%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	1,279	(19,858)	(32,110)	8,945	(34,434)	7.2%
Ending Balance	252,933	233,075	200,965	242,020	207,586	3.3%
<b>CIRCUIT CLERK OPERATION FUND (Fund 900)</b>						
Beginning Balance	5,539	12,335	13,207	14,946	29,398	122.6%
Revenues	21,039	20,751	20,000	20,259	20,000	0.0%
Expenses	14,243	18,141	19,160	5,807	19,635	2.5%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	6,796	2,611	840	14,452	365	-56.5%
Ending Balance	12,335	14,946	14,047	29,398	29,763	111.9%
<b>ELECTRONIC CITATION FUND (Fund 830)</b>						
Beginning Balance	27,178	35,679	43,794	44,523	52,677	20.3%
Revenues	8,501	8,844	9,000	8,154	9,000	0.0%
Expenses	0	0	10,000	0	46,000	360.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	8,501	8,844	(1,000)	8,154	(37,000)	3600.0%
Ending Balance	35,679	44,523	42,794	52,677	15,677	-63.4%
<b>CIRCUIT CLERK TRANSPORTATION SAFETY HIGHWAY HIRE-BACK (Fund 441)</b>						
Beginning Balance	125	125	125	125	125	0.0%
Revenues	0	0	125	0	0	-100.0%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	0	125	0	0	-100.0%
Ending Balance	125	125	250	125	125	-50.0%



## Other Funds Summary

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% Change In Budget
<i>Special Revenue Funds (cont.)</i>						
<b><u>LAW LIBRARY FUND (Fund 430)</u></b>						
Beginning Balance	248,811	195,522	137,345	141,428	78,571	-42.8%
Revenues	57,041	51,155	60,000	49,400	50,000	-16.7%
Expenses	110,330	105,249	80,648	112,257	74,648	-7.4%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(53,289)	(54,094)	(20,648)	(62,857)	(24,648)	19.4%
Ending Balance	195,522	141,428	116,697	78,571	53,923	-53.8%
<b><u>PROBATION SERVICES FUND (Fund 480)</u></b>						
Beginning Balance	803,213	746,348	723,251	754,701	736,833	1.9%
Revenues	203,990	231,156	196,050	188,065	194,150	-1.0%
Expenses	223,829	168,692	316,600	152,328	321,300	1.5%
Net Transfers In (Out)	(37,026)	(54,112)	(60,000)	(53,605)	(30,000)	-50.0%
Change in Fund Balance	(56,865)	8,353	(180,550)	(17,868)	(157,150)	-13.0%
Ending Balance	746,348	754,701	542,701	736,833	579,683	6.8%
<b><u>CORONER'S DEATH CERTIFICATE GRANT (Fund 470)</u></b>						
Beginning Balance	4,607	4,160	6,815	6,815	6,783	-0.5%
Revenues	4,321	5,794	4,000	1	4,000	0.0%
Expenses	4,768	3,139	4,000	34	4,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(447)	2,655	0	(33)	0	
Ending Balance	4,160	6,815	6,815	6,783	6,783	-0.5%
<b><u>CORONER'S FEES (Fund 940)</u></b>						
Beginning Balance	5,484	4,526	9,225	9,365	11,517	24.8%
Revenues	8,670	7,330	3,500	6,263	3,500	0.0%
Expenses	9,628	2,491	3,500	4,111	3,500	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(958)	4,839	0	2,152	0	
Ending Balance	4,526	9,365	9,225	11,517	11,517	24.8%
<b><u>CSBG REVOLVING LOAN FUND (Fund 250)</u></b>						
Beginning Balance	46,448	54,095	49,421	49,422	61,028	23.5%
Revenues	7,647	7,850	7,500	11,605	4,656	-37.9%
Expenses	0	12,523	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	7,647	(4,673)	7,500	11,605	4,656	-37.9%
Ending Balance	54,095	49,422	56,921	61,028	65,684	15.4%
<b><u>WIC (Fund 211)</u></b>						
Beginning Balance	0	68,063	68,236	68,393	68,403	0.2%
Revenues	68,063	330	400	10	15	-96.3%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	68,063	330	400	10	15	-96.3%
Ending Balance	68,063	68,393	68,636	68,403	68,418	-0.3%
<b><u>KENDALL AREA TRANSIT (Fund 550)</u></b>						
Beginning Balance	199,764	210,210	174,400	177,497	167,033	-4.2%
Revenues	1,054,927	688,546	947,799	719,335	1,001,116	5.6%
Expenses	1,093,488	772,259	969,699	776,071	1,023,016	5.5%
Net Transfers In (Out)	49,006	51,000	46,273	46,273	45,095	-2.5%
Change in Fund Balance	10,446	(32,713)	24,373	(10,464)	23,195	-4.8%
Ending Balance	210,210	177,497	198,773	167,033	190,228	-4.3%
<b><u>LIABILITY INSURANCE PROGRAM (Fund 230)</u></b>						
Beginning Balance	15,932	23,529	0	30,588	22,131	
Revenues	1	0	1		0	-100.0%
Expenses	247,404	262,941	200,000	233,620	300,000	50.0%
Net Transfers In (Out)	255,000	270,000	200,000	225,162	300,000	50.0%
Change in Fund Balance	7,597	7,059	1	(8,457)	0	-100.0%
Ending Balance	23,529	30,588	1	22,131	22,131	2212968.0%

## Other Funds Summary

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% Change In Budget
<b>Capital Projects &amp; Debt Service Funds</b>						
<b><u>GENERAL FUND SPECIAL RESERVE FUND (Fund 760)</u></b>						
Beginning Balance	1,318,266	445,001	265,001	265,001	265,001	0.0%
Revenues	0	0	0	0	0	
Expenses	34,999	0	300,000	0	265,001	-11.7%
Net Transfers In (Out)	(838,266)	(180,000)	(180,000)	0	0	-100.0%
Change in Fund Balance	(873,265)	(180,000)	(480,000)	0	(265,001)	-44.8%
Ending Balance	445,001	265,001	(214,999)	265,001	0	-100.0%
<b><u>CAPITAL IMPROVEMENT FUND (Fund 040)</u></b>						
Beginning Balance	1,517,754	805,912	1,022,299	1,022,299	1,137,380	11.3%
Revenues	129,712	117,636	123,400	157,152	130,000	5.3%
Expenses	991,554	51,250	180,000	192,071	133,400	-25.9%
Net Transfers In (Out)	150,000	150,000	150,000	150,000	155,915	3.9%
Change in Fund Balance	(711,842)	216,386	93,400	115,081	152,515	63.3%
Ending Balance	805,912	1,022,299	1,115,699	1,137,380	1,289,895	15.6%
<b><u>PUBLIC SAFETY CAPITAL IMPROVEMENT FUND (Fund 750)</u></b>						
Beginning Balance	2,145,039	3,391,194	3,691,125	3,691,125	4,184,584	13.4%
Revenues	0	0	0	0	7,143	
Expenses	86,580	69	2,339,255	391,042	3,467,817	48.2%
Net Transfers In (Out)	1,332,735	300,000	300,000	884,501	329,384	9.8%
Change in Fund Balance	1,246,155	299,931	(2,039,255)	493,459	(3,131,290)	53.6%
Ending Balance	3,391,194	3,691,125	1,651,870	4,184,584	1,053,294	-36.2%
<b><u>COURTHOUSE RESTORATION FUND (Fund 850)</u></b>						
Beginning Balance	4,055	6,625	8,435	8,515	10,905	29.3%
Revenues	2,570	2,090	2,000	2,650	2,000	0.0%
Expenses	0	200	2,000	260	10,000	400.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	2,570	1,890	0	2,390	(8,000)	
Ending Balance	6,625	8,515	8,435	10,905	2,905	-65.6%
<b><u>BUILDING FUND (Fund 260)</u></b>						
Beginning Balance	532,352	639,852	747,352	747,352	854,852	14.4%
Revenues	7,500	7,500	7,500	67,500	7,500	0.0%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	100,000	100,000	75,000	40,000	100,000	33.3%
Change in Fund Balance	107,500	107,500	82,500	107,500	107,500	30.3%
Ending Balance	639,852	747,352	829,852	854,852	962,352	16.0%
<b><u>ANIMAL CONTROL CAPITAL IMPROV. FUND (Fund 340)</u></b>						
Beginning Balance	46,762	51,661	69,276	69,276	125,571	81.3%
Revenues	1,570	2,615	0	0	0	
Expenses	11,671	0	10,000	3,705	17,800	78.0%
Net Transfers In (Out)	15,000	15,000	0	60,000	10,000	
Change in Fund Balance	4,899	17,615	(10,000)	56,295	(7,800)	-22.0%
Ending Balance	51,661	69,276	59,276	125,571	117,771	98.7%
<b><u>COURTHOUSE EXPANSION BOND PROCEEDS (Fund 970)</u></b>						
Beginning Balance	4,377	4,379	4,381	4,382	4,383	0.1%
Revenues	2	2	0	2	0	
Expenses	0	0	4,381	0	0	-100.0%
Net Transfers In (Out)	0	0	0	0	(4,384)	
Change in Fund Balance	2	2	(4,381)	2	(4,384)	0.1%
Ending Balance	4,379	4,382	0	4,383	(0)	
<b><u>COUNTY BUILDING BOND PROCEEDS FUND 2011 (Fund 300)</u></b>						
Beginning Balance	5,915	5,915	0	5,915	5,915	
Revenues	0	0	5,915	0	0	-100.0%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	(5,915)	
Change in Fund Balance	0	0	5,915	0	(5,915)	-200.0%
Ending Balance	5,915	5,915	5,915	5,915	0	-100.0%
<b><u>JAIL ADDITION DEBT SERVICE FUND 2002A &amp; 2010 (Fund 580)</u></b>						
Beginning Balance	1,347	1,591	2,069	2,070	2,708	30.9%
Revenues	159	407	50	464	200	300.0%
Expenses	936,215	968,578	1,175,050	1,174,875	1,107,050	-5.8%
Net Transfers In (Out)	936,300	968,650	1,175,100	1,175,050	1,107,050	-5.8%
Change in Fund Balance	244	478	100	639	200	100.0%
Ending Balance	1,591	2,070	2,169	2,708	2,908	34.1%

## Other Funds Summary

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% Change In Budget
<i>Capital Projects &amp; Debt Service Funds (cont.)</i>						
<b>COUNTY BUILDING DEBT SERVICE FUND 2002B &amp; 2011 (Fund 560)</b>						
Beginning Balance	64,746	78,921	97,112	97,113	113,435	16.8%
Revenues	14,070	14,686	14,546	160,902	14,596	0.3%
Expenses	285,800	282,308	284,755	284,580	291,555	2.4%
Net Transfers In (Out)	285,905	285,814	285,814	140,000	285,814	0.0%
Change in Fund Balance	14,175	18,192	15,605	16,322	8,855	-43.3%
Ending Balance	78,921	97,113	112,717	113,435	122,290	8.5%
<b>COURTHOUSE EXPANSION DEBT SERVICE FUND - 2007A, 2007B, 2008, 2009 (Fund 980)</b>						
Beginning Balance	1,263,380	1,633,182	1,680,735	1,680,734	1,883,146	12.0%
Revenues	847	987	250	2,067	400	60.0%
Expenses	1,660,558	2,007,172	2,225,963	2,225,618	2,372,450	6.6%
Net Transfers In (Out)	2,029,513	2,053,738	2,225,963	2,425,963	2,372,450	6.6%
Change in Fund Balance	369,802	47,553	250	202,412	400	60.0%
Ending Balance	1,633,182	1,680,734	1,680,985	1,883,146	1,883,546	12.1%
	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	YTD 2016	BUDGET 2017	
<b>Beginning Balance</b>	30,791,004	30,973,397	33,011,699	32,821,860	36,793,450	11.5%
<b>Total Revenue</b>	31,886,279	32,013,292	30,983,650	33,601,640	31,401,297	1.3%
<b>Total Transfers In</b>	6,856,120	5,413,720	6,238,038	6,428,221	5,850,900	-6.2%
<b>Total Revenue and Transfers In</b>	38,742,399	37,427,012	37,221,688	40,029,861	37,252,197	0.1%
<b>Total Expenditure</b>	31,198,521	28,727,849	39,561,344	28,820,907	37,498,691	30.1%
<b>Total Transfers Out</b>	7,361,485	6,850,700	(8,125,637)	7,237,364	7,303,156	0.9%
<b>Total Expenditure &amp; Transfers Out</b>	38,560,006	35,578,549	31,435,707	36,058,271	44,801,847	42.5%
<b>Change in Fund Balance</b>	182,393	1,848,463	5,785,981	3,971,590	(7,549,650)	
<b>Ending Balance</b>	30,973,397	32,821,860	38,797,680	36,793,450	29,243,800	
<b>Total Expenditure &amp; Transfers Out - Other Funds</b>	38,560,006	35,578,549	31,435,707	36,058,271	44,801,847	42.5%
<b>Total Expenditure &amp; Transfers Out - General Fund</b>	27,242,520	25,676,900	28,159,724	26,419,331	27,840,244	-1.1%
<b>Total Expenditures &amp; Transfers Out - All Funds</b>	65,802,526	61,255,449	59,595,431	62,477,602	72,642,091	21.9%

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# County Board

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## 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.

<b>Authorized Personnel Summary</b>				
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<u>Part Time</u>				
Chairman	1	1	1	1
Finance Chair	1	1	1	1
PBZ Chair	1	1	1	1
Member	7	7	7	7
<b>Total</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>

# County Board

ACCOUNT & DESCRIPTION		ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>PERSONNEL</b>							
010-2-032-6000	Chairman	12,012	12,012	12,012	12,012	12,012	
010-2-032-6101	Board Members Salaries	20,000	21,600	21,600	21,200	21,600	
010-2-032-6112	Liquor Commissioner	1,188	1,188	1,188	1,188	1,188	
010-2-032-6115	Per Diem	72,080	68,765	83,300	71,060	82,300	
	<b>Total Personnel</b>	<b>105,280</b>	<b>103,565</b>	<b>118,100</b>	<b>105,460</b>	<b>117,100</b>	<b>-0.8%</b>
<b>CONTRACTUAL</b>							
010-2-032-6203	Dues/Memberships	850	3,464	2,750	3,464	3,500	
010-2-032-6204	Conferences	1,194	1,179	2,000	1,515	2,000	
010-2-032-6580	UCCI	760	-	760	-	-	
	<b>Total Contractual</b>	<b>2,804</b>	<b>4,643</b>	<b>5,510</b>	<b>4,979</b>	<b>5,500</b>	<b>-0.2%</b>
<b>COMMODITIES</b>							
010-2-032-6205	Mileage	5,122	8,301	7,000	7,994	8,010	
	<b>Total Commodities</b>	<b>5,122</b>	<b>8,301</b>	<b>7,000</b>	<b>7,994</b>	<b>8,010</b>	<b>14.4%</b>
<b>OTHER</b>							
010-2-032-6199	Miscellaneous	4,684	5,777	6,500	6,497	6,500	
	<b>Total Other</b>	<b>4,684</b>	<b>5,777</b>	<b>6,500</b>	<b>6,497</b>	<b>6,500</b>	
	<b>Department Total</b>	<b>117,891</b>	<b>122,285</b>	<b>137,110</b>	<b>124,931</b>	<b>137,110</b>	

# 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				
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County Clerk & Recorder	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	<u>Full Time</u>			
County Clerk	1	1	1	1
Deputy Clerk	2	2	2	2
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

Election Costs	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	<u>Full Time</u>			
Chief Deputy Clerk	1	1	1	1
Accounts Payable Coord.	1	1	1	1
Voter Reg. Coord.	1	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

GIS Recording	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	<u>Full Time</u>			
Chief Deputy Recorder	1	1	1	1
Deputy Recorder	0	0	0	0
<b>Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

Recorder's Document Storage	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	<u>Full Time</u>			
Deputy Clerk	4	5	5	5
<b>Total</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>

<b>Grand Total</b>	<b>11</b>	<b>12</b>	<b>12</b>	<b>12</b>
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# County Clerk and Recorder

ACCOUNT & DESCRIPTION		ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>PERSONNEL</b>							
010-2-006-6000	County Clerk	85,772	88,716	90,097	90,046	93,025	3.2%
010-2-006-6102	Deputy Clerks	52,039	54,395	56,887	56,785	56,887	0.0%
010-2-006-6150	Temporary Help	1,800	6,150	7,000	5,750	7,000	
	<b>Total Personnel</b>	<b>139,612</b>	<b>149,260</b>	<b>153,984</b>	<b>152,581</b>	<b>156,912</b>	<b>1.9%</b>
<b>CONTRACTUAL</b>							
010-2-006-6202	Books/Subscriptions	-	54	200	-	200	
010-2-006-6203	Dues/Memberships	545	545	545	445	445	
010-2-006-6204	Conferences	573	-	1,000	-	750	
010-2-006-6209	Legal Publications	222	198	1,000	371	1,000	
010-2-006-6215	Contractual Services	2,614	3,295	4,500	2,655	4,500	
	<b>Total Contractual</b>	<b>3,954</b>	<b>4,092</b>	<b>7,245</b>	<b>3,471</b>	<b>6,895</b>	<b>-4.8%</b>
<b>COMMODITIES</b>							
010-2-006-6200	Office Supplies	10,950	9,267	11,500	10,931	11,000	
010-2-006-6201	Postage	10,301	12,241	13,500	10,795	13,500	
010-2-006-6205	Mileage	1,489	481	1,100	589	1,000	
	<b>Total Commodities</b>	<b>22,741</b>	<b>21,989</b>	<b>26,100</b>	<b>22,314</b>	<b>25,500</b>	<b>-2.3%</b>
<b>OTHER</b>							
010-2-006-6411	Birth & Death Reg	-	3,500	3,500	3,050	3,000	
	<b>Total Other</b>	<b>-</b>	<b>3,500</b>	<b>3,500</b>	<b>3,050</b>	<b>3,000</b>	
	<b>Department Total</b>	<b>166,306</b>	<b>178,841</b>	<b>190,829</b>	<b>181,417</b>	<b>192,307</b>	<b>0.8%</b>



# Election Costs

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**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.

<b>Authorized Personnel Summary</b>				
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Full Time</b>				
Chief Deputy Clerk	1	1	1	1
A/P Coordinator	1	1	1	1
Voter Registration Coord.	1	1	1	1
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

# Election Costs

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>PERSONNEL</b>						
010-2-007-6102 Salaries	112,634	118,308	122,058	121,910	123,258	1.0%
010-2-007-6107 Overtime	3,170	5,277	15,000	12,713	8,000	
010-2-007-6152 Election Judges Per Diem	90,125	41,120	125,000	114,290	75,000	
010-2-007-6426 Extra Help	22,261	10,255	50,000	34,981	25,000	
Total Personnel	228,189	174,960	312,058	283,894	231,258	-25.9%
<b>CONTRACTUAL</b>						
010-2-007-6209 Legal Publications	3,897	1,562	5,000	5,686	5,000	
010-2-007-6215 Contractual Services	73,304	70,554	175,000	123,729	150,000	
010-2-007-6420 School for Judges	975	-	1,500	1,180	750	
010-2-007-6424 Polling Place Rental	2,660	2,465	6,000	2,785	4,000	
010-2-007-6428 Polling Place Set-up	8,445	8,514	20,000	9,174	15,000	
Total Contractual	89,281	83,094	207,500	142,554	174,750	-15.8%
<b>COMMODITIES</b>						
010-2-007-6201 Postage	4,453	22,076	40,000	5,110	30,000	
010-2-007-6205 Election Judge Mileage	3,361	1,669	5,000	12,371	5,000	
010-2-007-6421 Ballots	57,101	31,753	200,000	107,880	100,000	
010-2-007-6422 Registration Supplies	1,309	4,851	5,000	2,552	5,000	
010-2-007-6427 Election Supplies	33,081	33,252	145,000	133,301	130,000	
Total Commodities	99,304	93,601	395,000	261,215	270,000	-31.6%
Department Total	416,774	351,655	914,558	687,663	676,008	-26.1%

# Circuit Court Judge

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## Description

The Circuit Court Judge is part of the 23rd Judicial Circuit made up of Kendall and DeKalb Counties. There are five judges within Kendall County assigned to adjudicate civil and criminal matters that come before the court.



## Legal Status

Ill. Const. 1970, art. VI, §7 Each Judicial Circuit shall have one Circuit Court...Unless otherwise provided by law, there shall be at least one Circuit Judge from each county.

Ill. Const. 1970, art. VI, §8 Associate Judges shall be appointed by the Circuit Judges...

Ill. Const. 1970, art. VI, §14 Judges shall receive salaries provided by law...All salaries and such expenses as may be provided by law shall be paid by the State, except that Appellate, Circuit and Associate Judges shall receive such additional compensation from counties...as may be provided

Authorized Personnel Summary				
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Full Time</b>				
Court Administrator	0.8	0.8	0.8	0.8
Bailiff	<b>1</b>	1	1	1
<b>Total</b>	<b>1.8</b>	1.8	1.8	1.8

# Circuit Court Judge

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% Change In Budget
<b>PERSONNEL</b>						
010-2-016-6101 Court Administrator	39,090	40,265	41,682	41,306	41,682	
010-2-016-6106 Overtime	2,264	3,062	5,000	2,445	5,000	
010-2-016-6116 Bailiffs	78,272	84,425	91,593	86,947	92,363	
010-2-016-6482 St Apport/Judges' Salaries	2,866	2,938	3,000	3,392	3,392	
Total Personnel	122,491	130,689	141,275	134,090	142,437	0.8%
<b>CONTRACTUAL</b>						
010-2-016-6151 Court Reporter/Transcripts	1,310	1,880	2,000	2,810	2,000	
010-2-016-6204 Conferences	4,567	3,297	6,000	2,094	5,230	
010-2-016-6206 Training	871	-	2,000	-	2,000	
010-2-016-6234 Postage Meter Lease	7,380	4,620	5,600	4,620	5,600	
Total Contractual	14,128	9,797	15,600	9,524	14,830	-4.9%
<b>COMMODITIES</b>						
010-2-016-6200 Office Supplies	4,939	3,987	4,500	7,159	4,500	
010-2-016-6201 Postage	458	317	500	234	500	
010-2-016-6550 Pre-paid Postage	31,000	31,000	32,000	32,000	32,000	
010-2-016-6232 Postage Meter Supplies	214	572	1,000	155	1,000	
Total Commodities	36,611	35,876	38,000	39,548	38,000	0.0%
<b>OTHER</b>						
010-2-016-6481 Statutory Expenses	127,951	102,001	110,000	149,957	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	1,950	1,975	
Total Other	129,657	103,706	113,680	153,613	113,680	0.0%
Department Total	302,887	280,069	308,555	336,775	308,947	0.1%

# Jury Commission

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## 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>PERSONNEL</b>						
010-2-015-6102 Salaries	6,088	6,188	6,317	6,316	6,317	
010-2-015-6153 Petit Juror Per Diem	39,318	31,920	75,000	20,391	40,000	
010-2-015-6154 Grand Juror Per Diem	6,482	12,625	20,000	17,236	20,000	
Total Personnel	51,888	50,733	101,317	43,943	66,317	-34.5%
<b>CONTRACTUAL</b>						
010-2-015-6206 Training	-	-	1,500	-	1,500	
010-2-015-6475 Meals	1,307	2,225	5,000	456	5,000	
Total Contractual	1,307	2,225	6,500	456	6,500	0.0%
<b>COMMODITIES</b>						
010-2-015-6200 Office Supplies	3,244	3,686	3,500	9,326	3,500	
010-2-015-6201 Postage	2,750	2,570	3,000	2,583	3,000	
Total Commodities	5,993	6,255	6,500	11,909	6,500	0.0%
<b>OTHER</b>						
010-2-015-6476 Automation	5,153	5,314	5,315	5,471	5,471	
Total Other	5,153	5,314	5,315	5,471	5,471	2.9%
Department Total	64,341	64,526	119,632	61,779	84,788	-29.1%

# 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,

<b>Authorized Personnel Summary</b>				
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Full Time</b>				
Public Defender	1	1	1	1
Asst. Defender	3	<b>4</b>	4	4
Admin. Asst.	1	1	1	1
	<hr/>			
<b>Total</b>	<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>

# Public Defender

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>PERSONNEL</b>						
010-2-019-6101 Public Defender	147,975	149,857	149,857	149,857	149,857	
010-2-019-6102 Asst. Public Defender	233,855	259,195	265,413	253,748	258,657	
010-2-019-6104 Clerical	40,428	41,361	42,442	42,402	43,503	
Total Personnel	422,258	450,413	457,712	446,007	452,017	-1.2%
<b>CONTRACTUAL</b>						
010-2-019-6202 Books/Subscriptions	1,860	1,391	2,000	1,862	2,000	
010-2-019-6203 Dues / Memberships	3,581	4,347	4,000	3,955	4,000	
010-2-019-6204 Conferences	2,995	312	4,000	1,068	4,000	
010-2-019-6206 Training	1,148	-	-	-	-	
010-2-019-6215 Contractual Services	3,792	2,728	21,000	12,856	21,000	
010-2-019-6239 Transcripts	983	464	2,000	1,267	2,000	
010-2-019-6511 Interpreter Service	-	-	1,000	-	1,000	
010-2-019-6513 PT Investigators	11,307	3,567	5,000	3,403	5,000	
Total Contractual	25,666	12,809	39,000	24,411	39,000	0.0%
<b>COMMODITIES</b>						
010-2-019-6200 Office Supplies	2,444	2,495	2,500	2,451	2,500	
010-2-019-6201 Postage	589	452	1,500	501	1,500	
Total Commodities	3,033	2,946	4,000	2,952	4,000	0.0%
<b>OTHER</b>						
010-2-019-6512 Subpoena Witness Fees	-	-	1,000	-	1,000	
Total Other	-	-	1,000	-	1,000	0.0%
Department Total	450,958	466,168	501,712	473,370	496,017	-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>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Full Time</b>				
Director	1	1	1	1
Supervisor	2	2	2	2
Admin. Officer	2	2	2	2
Investigative Officer	<b>1</b>	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	-	<b>2</b>	2	2
Drug Court Officer	-	-	<b>1</b>	1
Admin. Asst.	1	1	1	1
Secretary	3	3	3	3
<b>Total</b>	<b>19</b>	<b>21</b>	<b>22</b>	<b>22</b>

## Combined Court Services (Probation)

ACCOUNT & DESCRIPTION		ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>PERSONNEL</b>							
010-2-018-6101	Supervisor	68,090	72,205	75,645	76,413	78,464	3.7%
010-2-018-6102	Probation Officer Supv.	99,928	104,644	107,799	87,076	108,878	1.0%
010-2-018-6103	Probation Officer	443,328	607,494	678,657	619,064	646,996	-4.7%
010-2-018-6104	Clerical	134,256	132,934	140,778	132,801	144,298	2.5%
010-2-018-6128	Drug Court Officer					45,371	
	Total Personnel	745,603	917,277	1,002,879	915,354	1,024,007	2.1%
<b>CONTRACTUAL</b>							
010-2-018-6202	Books/Subscriptions	104	113	100	123	100	
010-2-018-6215	Contractual Services	2,472	1,851	4,000	2,000	4,000	
010-2-018-6217	Vehicle Expense	3,057	4,628	5,000	3,166	5,000	
010-2-018-6505	Kane Juvenile Detention	88,310	82,140	90,000	112,450	90,000	
010-2-018-6506	Juvenile Board & Care	72,201	47,408	90,000	52,509	90,000	
	Total Contractual	166,143	136,140	189,100	170,248	189,100	0.0%
<b>COMMODITIES</b>							
010-2-018-6200	Office Supplies	5,971	5,975	6,000	5,861	6,000	
010-2-018-6201	Postage	3,697	3,674	5,000	2,367	5,000	
	Total Commodities	9,669	9,648	11,000	8,228	11,000	0.0%
<b>OTHER</b>							
010-2-018-6504	Medical Expenses	102	268	1,000	-	1,000	
	Total Other	102	268	1,000	-	1,000	0.0%
	Department Total	921,518	1,063,333	1,203,979	1,093,830	1,225,107	1.8%

# 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

**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



Authorized Personnel Summary				
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<b>Circuit Clerk</b>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	
	<u>Full Time</u>				
	Circuit Clerk	1	1	1	1
	Clerk Supervisor	2	<b>1</b>	<b>0</b>	0
	Assistant Clerk Supervisor	0	0	<b>1</b>	1
	Deputy Clerk	<b>14</b>	14	<b>15</b>	<b>14</b>
Fin./Personnel Mgr.	<b>0.7</b>	0.7	0.7	<b>0.75</b>	
<b>Total</b>	<b>17.7</b>	<b>16.7</b>	<b>17.7</b>	<b>16.75</b>	

<b>Circuit Clerk Document Storage</b>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	
	<u>Full Time</u>				
	Clerk Supervisor	1	1	<b>3</b>	3
	Deputy Clerk	<b>3</b>	3	<b>2</b>	2
	<b>4</b>	4	<b>5</b>	5	
	<u>Part Time</u>				
Office Manager	<b>0.5</b>	<b>1</b>	1	1	
<b>Total</b>	<b>4.5</b>	<b>5</b>	<b>6</b>	<b>6</b>	

<b>Court Automation</b>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	
	<u>Full Time</u>				
	Chief Deputy Clerk	1	1	1	1
	Quality Control Mgr.	1	1	<b>0</b>	<b>0</b>
	Clerk Supervisor	0	1	<b>0</b>	<b>0</b>
	<b>Total</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>1</b>

<b>Child Support</b>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	
	<u>Full Time</u>				
	Child Support Clerk	<b>2</b>	2	2	2
	<b>Total</b>	<b>2</b>	2	2	2

<b>Operation / Administrative</b>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	
	<u>Full Time</u>				
	Fin./Personnel Mgr.	<b>0.30</b>	0.30	0.30	<b>0.25</b>
	<b>Total</b>	<b>0.30</b>	0.30	0.30	<b>0.25</b>

<b>Grand Total</b>	<b>26.5</b>	<b>27.0</b>	<b>27.0</b>	<b>26.0</b>
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# Circuit Clerk

Account No.	Description	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2015	BUDGET 2017	% Change In Budget
<b>PERSONNEL</b>							
010-2-014-6000	Circuit Clerk	85,772	88,716	90,097	90,046	90,097	
010-2-014-6102	Deputy Clerks	479,647	430,664	477,862	461,866	471,463	
010-2-014-6107	Overtime	2,157	3,147	5,000	1,028	5,000	
	<b>Total Personnel</b>	<b>567,577</b>	<b>522,526</b>	<b>572,959</b>	<b>552,940</b>	<b>566,560</b>	-1.1%
<b>CONTRACTUAL</b>							
010-2-014-6203	Dues/Memberships	780	790	800	810	1,000	
010-2-014-6204	Conferences	1,117	1,829	1,900	1,886	3,000	
010-2-014-6219	Printing Forms	13,498	18,930	20,000	17,402	18,000	
	<b>Total Contractual</b>	<b>15,396</b>	<b>21,549</b>	<b>22,700</b>	<b>20,098</b>	<b>22,000</b>	-3.1%
<b>COMMODITIES</b>							
010-2-014-6200	Office Supplies	5,806	9,862	11,000	7,371	11,000	
010-2-014-6201	Postage	7,947	7,240	11,000	7,045	9,000	
010-2-014-6205	Mileage	321	1,063	1,200	1,151	1,500	
	<b>Total Commodities</b>	<b>14,074</b>	<b>18,165</b>	<b>23,200</b>	<b>15,568</b>	<b>21,500</b>	-7.3%
	<b>Department Total</b>	<b>597,047</b>	<b>562,241</b>	<b>618,859</b>	<b>588,606</b>	<b>610,060</b>	-1.4%

# State's Attorney

## Description

The State's Attorney is an elected official who is commissioned by the Governor of the State of Illinois to provide comprehensive legal representation of Kendall County in all matters and adequately prepare to represent Kendall County in developmental and planning matters as are necessary.



## Legal Status

55 ILCS 5/3-9005 The duty of each State's attorney shall be: (1) To commence and prosecute all actions, suits, indictments and prosecutions, civil and criminal, in the circuit court for his county, in which the people of the State or county may be concerned.

55 ILCS 5/3-9006 The State's attorney shall control the internal operations of his office and procure the necessary equipment, materials and services to perform the duties of his office.

## Authorized Personnel Summary

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b><u>Full Time</u></b>				
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
<b>Total</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>

# State's Attorney

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% Change In Budget
<b>PERSONNEL</b>						
010-2-020-6000 State's Attorney	163,306	166,508	166,508	166,508	166,508	
010-2-020-6101 Asst State's Attorney	764,857	774,890	822,279	800,743	842,834	
010-2-020-6104 Clerical	309,302	308,987	313,592	310,095	318,986	
010-2-020-6125 Stipends	43,125	42,154	40,455	42,051	44,500	
010-2-020-6117 Temporary Help/Intern	6,841	6,587	5,000	3,990	7,000	
Total Personnel	1,287,432	1,299,125	1,347,834	1,323,387	1,379,828	2.4%
<b>CONTRACTUAL</b>						
010-2-020-6202 Books/Subscriptions	3,666	3,403	5,000	4,272	4,500	
010-2-020-6203 Dues/Memberships	6,561	8,901	9,000	9,509	9,750	
010-2-020-6204 Conferences	2,204	1,633	-	198	-	
010-2-020-6206 Training	399	1,250	3,500	1,872	3,500	
010-2-020-6207 Cell Phones/Pagers	2,213	2,215	3,500	2,247	3,250	
010-2-020-6215 Contractual Services	12,000	12,000	15,000	13,000	15,000	
010-2-020-6239 Transcripts	10,812	10,520	15,000	10,041	15,000	
010-2-020-6522 Appellate Service	27,000	32,000	37,000	32,000	37,000	
Total Contractual	64,854	71,922	88,000	73,140	88,000	0.0%
<b>COMMODITIES</b>						
010-2-020-6200 Office Supplies	14,026	12,518	13,000	17,276	13,500	
010-2-020-6201 Postage	12,683	11,519	13,000	11,363	13,000	
Total Commodities	26,709	24,036	26,000	28,639	26,500	1.9%
<b>OTHER</b>						
010-2-020-6520 Child Advocacy Board	8,563	17,788	12,000	12,229	14,000	
010-2-020-6521 Trials/Hearings	15,863	19,194	15,000	18,118	30,000	
Total Other	24,426	36,982	27,000	30,347	44,000	63.0%
Department Total	1,403,421	1,432,066	1,488,834	1,455,513	1,538,328	3.3%

# 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.

<b>Authorized Personnel Summary</b>				
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Full Time</b>				
Sheriff	1	1	1	1
Chief Deputy	1	1	1	<b>0</b>
Undersheriff		<b>1</b>	1	1
Commander	2	2	<b>1</b>	1
Deputy Commander	1	1	<b>0</b>	<b>1</b>
Evidence Custodian/Fleet Mgr			<b>1</b>	1
Business Manager	1	1	1	1
Admin. Asst./HR Manager	1	1	1	<b>0</b>
Records Division Manager				<b>1</b>
Sergeant	8	8	8	8
Patrol Deputy	45	45	45	<b>44</b>
Records Clerk	6	6	6	<b>3</b>
	66	67	66	62
<b>Part Time</b>				
Deputy	1	1	1	<b>1.5</b>
Sheriff Records Clerk	1	1	1	<b>3</b>
Corrections Records Clerk	0.5	0.5	0.5	<b>0</b>
	2.5	2.5	2.5	<b>4.5</b>
<b>Total</b>	<b>68.5</b>	<b>69.5</b>	<b>68.5</b>	<b>66.5</b>

# Sheriff

ACCOUNT & DESCRIPTION		ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>PERSONNEL</b>							
010-2-009-6000	Sheriff	106,641	110,820	112,568	112,504	116,226	
010-2-009-6102	Chief/Commander	469,125	389,188	334,010	272,744	378,739	
010-2-009-6103	Deputies/Sergeants	3,939,360	4,179,930	4,240,454	4,131,344	4,207,152	
010-2-009-6104	Clerical	332,537	323,321	384,566	356,076	396,801	
010-2-009-6105	Deputies Part Time	3,174	7,529	6,500	7,186	7,000	
010-2-009-6106	Deputies Overtime	162,771	123,769	150,000	109,904	160,000	
010-2-009-6107	Clerical Overtime	326	-	1,000	45	500	
010-2-009-6162	Security Detail		6,861		11,458		
	<b>Total Personnel</b>	<b>5,013,935</b>	<b>5,141,418</b>	<b>5,229,098</b>	<b>5,001,261</b>	<b>5,266,418</b>	<b>0.7%</b>
<b>CONTRACTUAL</b>							
010-2-009-6202	Books/Subscriptions	3,014	1,253	1,900	1,886	1,100	
010-2-009-6204	Conferences/Dues	7,053	7,794	12,854	12,704	18,661	
010-2-009-6206	Training	51,980	50,780	52,204	53,377	52,152	
010-2-009-6207	Cellular Phone	1,000	1,000	1,000	1,000	6,000	
010-2-009-6215	Contractual Services	32,959	31,937	31,262	31,226	41,034	
010-2-009-6216	Equipment Maintenance	17,145	31,224	24,000	23,997	22,500	
010-2-009-6217	Vehicle Maintenance	93,983	103,255	79,000	49,708	51,000	
010-2-009-6219	Printing	3,098	4,919	4,000	4,000	4,000	
010-2-009-6436	Weapons/Ammunition	24,510	13,551	14,710	14,584	19,435	
010-2-009-6438	Contract Expenses	27,625	23,170	26,725	26,150	27,875	
010-2-009-6440	Public Safety Dispatch	112,947	70,000	-	-	-	
010-2-009-6445	Drug Testing	2,260	2,983	3,200	2,827	2,130	
	<b>Total Contractual</b>	<b>377,575</b>	<b>341,864</b>	<b>250,855</b>	<b>221,459</b>	<b>245,887</b>	<b>-2.0%</b>
<b>COMMODITIES</b>							
010-2-009-6200	Office Supplies	12,860	15,963	12,000	11,657	13,580	
010-2-009-6201	Postage	4,951	5,000	5,000	4,852	5,500	
010-2-009-6205	Fuel	188,676	115,716	175,000	100,865	137,400	
010-2-009-6240	Uniforms	16,149	21,977	19,500	19,500	21,000	
010-2-009-6435	Police Supplies	15,402	17,614	17,000	16,750	19,263	
010-2-009-6437	Canine Expenses	843	2,116	2,000	2,000	2,000	
	<b>Total Commodities</b>	<b>238,881</b>	<b>178,385</b>	<b>230,500</b>	<b>155,624</b>	<b>198,743</b>	<b>-13.8%</b>
<b>OTHER</b>							
010-2-009-6439	Investigations	5,828	3,223	5,500	5,372	4,900	
010-2-009-6441	Special Response Team	3,996	2,000	4,500	4,446	4,500	
010-2-009-6442	Major Crimes Taskforce	1,000	1,000	1,000	1,000	1,000	
	<b>Total Other</b>	<b>10,824</b>	<b>6,223</b>	<b>11,000</b>	<b>10,818</b>	<b>10,400</b>	<b>-5.5%</b>
	<b>Department Total</b>	<b>5,641,215</b>	<b>5,667,891</b>	<b>5,721,453</b>	<b>5,389,162</b>	<b>5,721,448</b>	<b>0.0%</b>



# 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

Authorized Personnel Summary				
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Full Time</b>				
Commander	1	1	1	1
Deputy Commander	2	2	<b>1</b>	1
Sergeant	5	5	<b>6</b>	<b>5</b>
Deputy	45	45	<b>44</b>	<b>43</b>
Food Manager	1	1	1	<b>0</b>
Cook	1	1	1	<b>0</b>
<b>Total</b>	55	55	<b>54</b>	<b>50</b>

# Corrections

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>PERSONNEL</b>						
010-2-010-6102 Commander/Sergeant	673,063	719,506	753,412	656,899	670,264	
010-2-010-6103 Deputies	3,081,488	3,182,818	3,262,167	3,182,428	3,291,553	
010-2-010-6106 Deputy Overtime	33,774	32,026	29,000	25,209	55,000	
010-2-010-6108 Food Management	85,164	89,738	88,583	66,397	-	
Total Personnel	3,873,489	4,024,088	4,133,162	3,930,932	4,016,817	-2.8%
<b>CONTRACTUAL</b>						
010-2-010-6215 Contractual Services	105,144	172,562	80,553	80,553	344,739	
010-2-010-6451 Prisoner Transport	2,575	8,729	30,000	16,318	30,000	
010-2-010-6455 Medical Expenses	44,943	46,338	50,000	68,203	50,159	
010-2-010-6456 Food Service	137,056	124,768	150,000	126,112	2,000	
Total Contractual	289,719	352,397	310,553	291,186	426,898	37.5%
Department Total	4,163,207	4,376,484	4,443,715	4,222,119	4,443,715	0.0%

# Merit Commission

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## 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

<b>ACCOUNT &amp; DESCRIPTION</b>		<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>BUDGET 2016</b>	<b>11/28/2016 YTD 2016</b>	<b>BUDGET 2017</b>	<b>% CHANGE IN BUDGET</b>
OTHER							
010-2-011-6459	Merit Commission	3,440	6,371	7,000	5,579	4,000	-42.9%
	Total Other	3,440	6,371	7,000	5,579	4,000	
	Department Total	3,440	6,371	7,000	5,579	4,000	-42.9%

# Emergency Management Agency

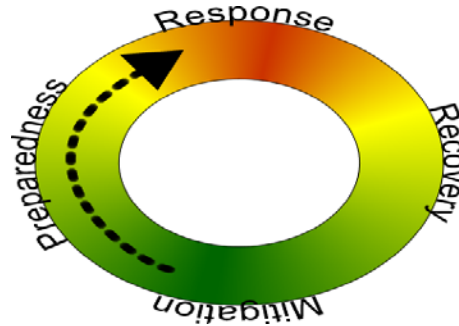
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**Description**

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.



<b>Authorized Personnel Summary</b>				
	<b><u>2014</u></b>	<b><u>2015</u></b>	<b><u>2016</u></b>	<b><u>2017</u></b>
<b><u>Part-time</u></b>				
<b>Director</b>	1	1	1	1
<b>Assistant</b>	1	1	1	1
<b>Total</b>	2	2	2	2

# Emergency Management Agency

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>PERSONNEL</b>						
010-2-012-6101 Director	6,521	7,118	7,416	7,410	7,638	
010-2-012-6104 Clerical	5,406	6,093	6,223	6,214	6,410	
Total Personnel	11,928	13,212	13,639	13,624	14,048	3.0%
<b>CONTRACTUAL</b>						
010-2-012-6203 Dues/Memberships	50	750	250	246	250	
010-2-012-6204 Conferences	750	1,112	500	500	500	
010-2-012-6206 Training	1,799	2,994	1,500	1,500	1,250	
010-2-012-6207 Cellular Telephone	4,000	4,152	4,500	4,096	4,250	
010-2-012-6217 Vehicle Maintenance	10,400	10,800	11,081	10,024	11,074	
010-2-012-6219 Printing	-	190	250	158	50	
010-2-012-6461 Radio/Siren Maintenance	1,371	2,675	2,478	1,661	2,478	
Total Contractual	18,371	22,674	20,559	18,185	19,852	-3.4%
<b>COMMODITIES</b>						
010-2-012-6200 Office Supplies	2,482	2,576	1,600	1,600	1,600	
010-2-012-6201 Postage	100	100	100	100	100	
010-2-012-6205 Mileage	413	848	500	179	500	
010-2-012-6446 Uniforms					150	
Total Commodities	2,995	3,524	2,200	1,879	2,350	6.8%
Department Total	33,293	39,409	36,398	33,688	36,250	-0.4%

# 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>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<u>Full Time</u>				
Coroner	1	1	1	1
Deputy Coroner	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

# Coroner

ACCOUNT & DESCRIPTION		ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>PERSONNEL</b>							
010-2-017-6000	Coroner	56,830	57,944	57,944	57,944	57,944	
010-2-017-6102	Deputy Coroner	37,582	37,999	38,250	38,025	48,000	
010-2-017-6156	Per Call - Salaries	17,811	16,093	20,000	17,372	16,000	
	<b>Total Personnel</b>	<b>112,223</b>	<b>112,037</b>	<b>116,194</b>	<b>113,341</b>	<b>121,944</b>	<b>4.9%</b>
<b>CONTRACTUAL</b>							
010-2-017-6203	Dues/Memberships	909	984	1,000	1,179	1,000	
010-2-017-6206	Training	4,206	4,121	4,000	3,284	4,000	
010-2-017-6207	Cellular Phone	3,071	3,211	3,500	2,985	-	
010-2-017-6217	Vehicle Maintenance	5,089	3,595	5,000	4,067	4,000	
010-2-017-6490	Autopsies	20,638	19,325	20,000	28,050	20,000	
010-2-017-6491	X-rays	-	-	1,000	-	500	
010-2-017-6492	Toxicology Testing	5,289	5,654	7,000	8,507	7,000	
010-2-017-6497	Histology	110	314	500	50	250	
	<b>Total Contractual</b>	<b>39,312</b>	<b>37,205</b>	<b>42,000</b>	<b>48,122</b>	<b>36,750</b>	<b>-12.5%</b>
<b>COMMODITIES</b>							
010-2-017-6200	Office Supplies	1,212	1,600	2,000	1,939	2,000	
010-2-017-6201	Postage	385	320	500	481	500	
010-2-017-6205	Mileage	305	251	400	-	400	
010-2-017-6240	Clothing Allowance	208	244	500	592	1,000	
010-2-017-6494	Morgue Supplies	1,186	2,203	3,500	4,265	3,000	
	<b>Total Commodities</b>	<b>3,297</b>	<b>4,619</b>	<b>6,900</b>	<b>7,278</b>	<b>6,900</b>	<b>0.0%</b>
<b>OTHER</b>							
010-2-017-6495	Bio-hazard Removal	1,161	818	550	1,045	1,000	
010-2-017-6496	Disposition for Indigent Persons	-	-	2,000	-	500	
	<b>Total Other</b>	<b>1,161</b>	<b>818</b>	<b>2,550</b>	<b>1,045</b>	<b>1,500</b>	<b>-41.2%</b>
	<b>Department Total</b>	<b>155,992</b>	<b>154,677</b>	<b>167,644</b>	<b>169,785</b>	<b>167,094</b>	<b>-0.3%</b>



# 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>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Full Time</b>				
<b>Treasurer</b>	1	1	1	1
<b>Chief Deputy Treasurer</b>	1	1	1	1
<b>Tax Collection Manager</b>	1	1	1	1
<b>Accounting Manager</b>	1	1	1	1
<b>Payroll Manager</b>	1	1	1	1
<b>Accounting Assistant</b>	1	1	1	1
<b>Payroll Assistant</b>	1	1	1	1
<b>Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

# Treasurer

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>PERSONNEL</b>						
010-2-025-6000 Treasurer	85,772	88,716	90,097	90,046	93,025	
010-2-025-6102 Deputy Treasurers	271,536	278,552	286,775	286,377	295,625	
010-2-025-6107 Overtime	185	-	150	-	50	
010-2-025-6150 Temporary Help	-	-	-	-	-	
Total Personnel	357,493	367,268	377,022	376,423	388,700	3.1%
<b>CONTRACTUAL</b>						
010-2-025-6203 Dues/Memberships	769	769	800	769	800	
010-2-025-6204 Conferences	362	218	750	219	750	
010-2-025-6209 Legal Publications	1,061	1,792	2,000	-	2,000	
010-2-025-6215 Contractual Services	3,534	5,408	7,000	9,350	7,000	
Total Contractual	5,726	8,187	10,550	10,338	10,550	0.0%
<b>COMMODITIES</b>						
010-2-025-6200 Office Supplies	4,670	3,840	5,000	4,723	5,000	
010-2-025-6201 Postage	21,638	21,440	22,500	17,037	22,500	
010-2-025-6205 Mileage	657	565	750	420	750	
010-2-025-6540 Payroll Materials	2,942	1,884	3,000	2,904	3,000	
Total Commodities	29,907	27,729	31,250	25,084	31,250	0.0%
Department Total	393,126	403,184	418,822	411,845	430,500	2.8%

# Auditing and Accounting

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## 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)

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## Description

Provides for property tax services software.



## Auditing and Accounting

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
CONTRACTUAL						
010-2-028-6549 Auditing & Accounting	46,770	56,500	57,000	53,300	56,925	
Total Other	46,770	56,500	57,000	53,300	56,925	
Department Total	46,770	56,500	57,000	53,300	56,925	-0.1%

## Property Tax Services (Contractual Services)

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
CONTRACTUAL						
010-2-041-6215 Contractual Services	59,414	74,199	75,000	75,199	75,000	
Total Other	59,414	74,199	75,000	75,199	75,000	
Department Total	59,414	74,199	75,000	75,199	75,000	0.0%

# Administrative Services

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**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.

<b>Authorized Personnel Summary</b>				
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Full Time</b>				
<b>Administrator</b>	1	1	1	1
<b>HR Coordinator</b>	1	1	1	1
<b>Admin. Asst.</b>	1	1	1	1
<b>Budget Coord.</b>	1	1	1	1
<b>Econ Dev. Coord./Special Projects</b>	<b>0.5</b>	0.5	0.5	0.5
<b>Total</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>

# Administrative Services

ACCOUNT & DESCRIPTION		ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016	BUDGET 2017	% CHANGE IN BUDGET
					YTD 2016		
PERSONNEL							
010-2-030-6101	Exempt Positions	272,479	273,963	282,919	282,680	290,810	
010-2-030-6102	Other Salaries	41,382	42,362	43,470	43,429	44,775	
	<b>Total Personnel</b>	<b>313,862</b>	<b>316,325</b>	<b>326,389</b>	<b>326,109</b>	<b>335,585</b>	<b>2.8%</b>
CONTRACTUAL							
010-2-030-6202	Books/Subscriptions	233	313	250	205	315	
010-2-030-6203	Dues/Memberships	1,244	1,620	1,655	1,460	1,655	
010-2-030-6204	Conferences	429	296	1,300	395	1,300	
010-2-030-6206	Training	99	-	500	257	500	
010-2-030-6207	Cell Phones	816	787	840	1,078	845	
010-2-030-6215	Contractual Services	-	5,193	5,500	-	5,000	
010-2-030-6230	Labor Negotiations Contracted	25	1,643	3,200	12,218	3,000	
010-2-030-6561	Advertisements	1,554	2,589	2,800	1,528	2,000	
010-2-030-6565	Employee Assistance	6,472	6,472	6,500	-	6,500	
010-2-030-6567	Flu Shots	-	1,845	1,000	-	1,000	
010-2-030-6568	Educational Services	10,100	1,201	-	-	-	
010-2-030-6570	Mayors & Managers Meeting	-	526	500	437	300	
	<b>Total Contractual</b>	<b>20,972</b>	<b>22,485</b>	<b>24,045</b>	<b>17,578</b>	<b>22,415</b>	<b>-6.8%</b>
COMMODITIES							
010-2-030-6200	Office Supplies	2,356	1,474	2,300	1,868	2,300	
010-2-030-6201	Postage	469	395	600	398	600	
010-2-030-6205	Mileage	1,053	672	1,300	883	1,400	
010-2-030-6237	County Supplies	253	881	700	185	700	
010-2-030-6566	Employee Recognition	373	1,646	2,700	3,106	2,700	
	<b>Total Commodities</b>	<b>4,504</b>	<b>5,069</b>	<b>7,600</b>	<b>6,440</b>	<b>7,700</b>	<b>1.3%</b>
OTHER							
0102-030-6572	Baxa v. Kendall Co. Settlement	-	13,922	-	-	-	
	<b>Total Other</b>	<b>-</b>	<b>13,922</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Department Total</b>	<b>339,338</b>	<b>357,801</b>	<b>358,034</b>	<b>350,127</b>	<b>365,700</b>	<b>2.1%</b>

# 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>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Full Time</b>				
Director	1	1	1	1
Maintenance II	2	2	2	2
Maintenance I	4	4	4	4
Admin. Asst.	1	1	1	1
<b>Total</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>

# Facilities Management

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>PERSONNEL</b>						
010-2-001-6101 Director	94,505	98,115	100,653	100,559	103,169	
010-2-001-6102 Maintenance	309,000	290,643	333,612	310,539	327,867	
010-2-001-6104 Clerical	39,116	39,984	41,030	35,434	41,030	
010-2-001-6106 Overtime	11,263	6,303	8,800	8,339	7,000	
Total Personnel	453,883	435,045	484,095	454,871	479,066	-1.0%
<b>CONTRACTUAL</b>						
010-2-001-6207 Cellular Phones	6,172	5,858	5,900	4,015	6,500	
010-2-001-6215 Contractual Services	521,848	526,714	524,000	542,582	394,000	
010-2-001-6216 Equipment Maintenance	62,725	77,451	75,000	83,551	72,000	
010-2-001-6217 Vehicle Maintenance	3,519	2,824	3,500	4,926	2,500	
010-2-001-6236 Equipment Rental	1,664	-	1,500	520	1,000	
010-2-001-6351 Electric	476,942	459,560	495,000	525,439	510,000	
010-2-001-6352 Natural Gas	174,170	139,780	155,000	130,920	143,000	
010-2-001-6353 Water	28,247	33,186	30,000	40,629	36,000	
010-2-001-6354 Telephones	84,520	84,365	84,000	98,406	88,000	
010-2-001-6355 Waste Pick-up	9,372	11,044	10,500	10,431	10,500	
Total Contractual	1,369,178	1,340,783	1,384,400	1,441,419	1,263,500	-8.7%
<b>COMMODITIES</b>						
010-2-001-6200 Office Supplies	-	-	200	-	200	
010-2-001-6201 Postage	53	9	50	35	50	
010-2-001-6205 Mileage	1,169	674	800	953	800	
010-2-001-6237 County Supplies	122,786	122,766	130,000	115,901	120,000	
Total Commodities	124,009	123,449	131,050	116,889	121,050	-7.6%
Department Total	1,947,071	1,899,277	1,999,545	2,013,179	1,863,616	-6.8%



# 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

<b>Authorized Personnel Summary</b>				
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b><u>Full Time</u></b>				
<b>Planning &amp; Zoning Mgr.</b>		<b>1</b>	1	1
<b>Senior Planner</b>	1	<b>0</b>	0	0
<b>Code Officer</b>	1	1	1	1
<b>Permit Clerk</b>	1	1	1	0
<b><u>Part Time</u></b>				
<b>Office Assistant</b>				<b>0.5</b>
<b>Intern</b>				<b>0.5</b>
<b>Total</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

# Planning, Building and Zoning

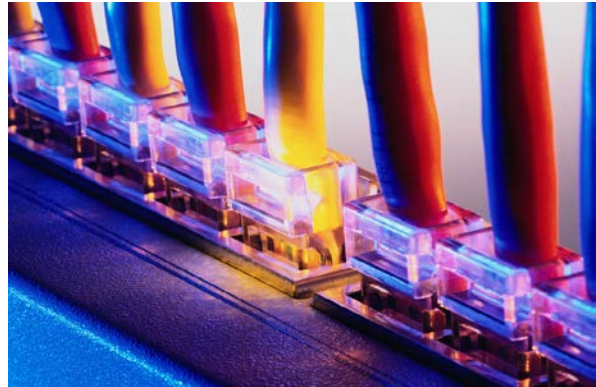
ACCOUNT & DESCRIPTION		ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>PERSONNEL</b>							
010-2-002-6102	Planning & Zoning Staff	68,403	46,140	65,000	51,667	65,000	
010-2-002-6103	Compliance Officers	50,745	52,379	53,625	53,574	53,625	
010-2-002-6104	Clerical	40,363	41,799	43,045	33,148	46,475	
010-2-002-6106	Overtime	-	-	250	-	250	
010-2-002-6115	ZBA Per Diem	2,650	2,100	3,150	1,150	2,450	
	<b>Total Personnel</b>	<b>162,162</b>	<b>142,418</b>	<b>165,070</b>	<b>139,539</b>	<b>167,800</b>	<b>1.7%</b>
<b>CONTRACTUAL</b>							
010-2-002-6202	Books/Subscriptions	707	-	500	-	200	
010-2-002-6203	Dues/Memberships	373	260	700	601	700	
010-2-002-6204	Conferences	780	-	1,000	-	2,000	
010-2-002-6206	Training	2,199	-	700	39	200	
010-2-002-6207	Cellular Phones	851	867	880	869	890	
010-2-002-6209	Legal Publications	726	567	750	636	750	
010-2-002-6217	Vehicle Maintenance	4,615	6,829	4,000	4,470	6,500	
010-2-002-6238	Microfilming/Reproduction	2,672	535	3,000	640	1,500	
010-2-002-6361	Plumbing Inspections	10,338	12,048	12,000	12,460	12,000	
010-2-002-6363	Consultants	22,725	36,299	20,000	19,211	24,000	
010-2-002-6365	Contracted Inspections	-	-	500	-	500	
010-2-002-6367	NPDES Permit Fee	1,000	1,000	1,000	1,000	1,000	
010-2-002-6370	Recording Fees	1,586	742	1,800	605	660	
	<b>Total Contractual</b>	<b>49,770</b>	<b>59,147</b>	<b>46,830</b>	<b>40,530</b>	<b>50,900</b>	<b>8.7%</b>
<b>COMMODITIES</b>							
010-2-002-6200	Office Supplies	1,110	1,507	1,350	1,659	1,550	
010-2-002-6201	Postage	517	540	650	418	650	
010-2-002-6205	Mileage	90	32	200	36	200	
	<b>Total Commodities</b>	<b>1,717</b>	<b>2,078</b>	<b>2,200</b>	<b>2,113</b>	<b>2,400</b>	<b>9.1%</b>
<b>CAPITAL</b>							
010-2-002-6216	Equipment	386	507	500	328	500	
	<b>Total Capital</b>	<b>386</b>	<b>507</b>	<b>500</b>	<b>328</b>	<b>500</b>	<b>0.0%</b>
<b>OTHER</b>							
010-2-002-6380	Regional Planning Comm.	1,070	762	2,400	77	750	
010-2-002-6381	Zoning Board of Appeals	552	608	1,400	281	750	
010-2-002-6382	Hearing Officer	2,975	2,100	2,100	2,800	2,100	
010-2-002-6383	Historic Preservation	404	411	1,200	90	750	
010-2-002-6384	Ad Hoc Zoning	2,237	-	5,000	-	750	
010-2-002-6385	Refunds	1,500	-	-	-	-	
	<b>Total Other</b>	<b>8,738</b>	<b>3,880</b>	<b>12,100</b>	<b>3,247</b>	<b>5,100</b>	<b>-57.9%</b>
	<b>Department Total</b>	<b>222,772</b>	<b>208,031</b>	<b>226,700</b>	<b>185,757</b>	<b>226,700</b>	<b>0.0%</b>

# 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.



<b>Authorized Personnel Summary</b>				
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<u>Full Time</u>				
Director	1	<b>0</b>	<b>0.6</b>	0.6
Network Admin.	1	1	1	1
Lan Support II	1	1	1	1
PC Technician	2	2	2	2
Technician II				<b>1</b>
<b>Total</b>	<b>5</b>	<b>4</b>	<b>4.6</b>	<b>5.6</b>

# Technology

ACCOUNT & DESCRIPTION		ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>PERSONNEL</b>							
010-2-033-6101	Director	-	66,529	51,300	51,300	52,839	
010-2-033-6102	Network/LAN Support	230,235	227,319	236,966	236,650	298,076	
	<b>Total Personnel</b>	230,235	293,848	288,266	287,950	350,915	21.7%
<b>CONTRACTUAL</b>							
010-2-033-6202	Books/Subscriptions	-	428	100	29	100	
010-2-033-6203	Dues/Memberships	-	-	200	-	200	
010-2-033-6204	Conferences	-	27	1,000	-	1,000	
010-2-033-6206	Training	149	27	3,000	1,075	3,000	
010-2-033-6207	Cell Phones	3,291	3,171	4,200	4,056	4,800	
010-2-033-6215	Contractual Services	15,849	17,636	26,560	23,963	156,560	
010-2-033-6217	Vehicle Maintenance	-	-	300	-	-	
	<b>Total Contractual</b>	19,289	21,290	35,360	29,123	165,660	368.5%
<b>COMMODITIES</b>							
010-2-033-6200	Office Supplies	470	1,142	1,000	964	1,000	
010-2-033-6201	Postage	68	32	300	-	50	
010-2-033-6205	Mileage	101	51	500	88	500	
		639	1,225	1,800	1,052	1,550	-13.9%
<b>CAPITAL</b>							
010-2-033-6585	Computer Software	122,086	116,359	107,846	106,984	103,755	
010-2-033-6586	Computer Hardware	116,858	118,445	62,476	61,899	65,400	
010-2-033-6587	Central Computer Supplies	25,251	31,283	35,000	35,430	35,000	
	<b>Total Commodities</b>	264,195	266,087	205,322	204,313	204,155	-0.6%
	<b>Department Total</b>	514,359	582,450	530,748	522,438	722,280	36.1%

# Chief County Assessing Office

## Description

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

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



## Legal Status

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

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

Authorized Personnel Summary				
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<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
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

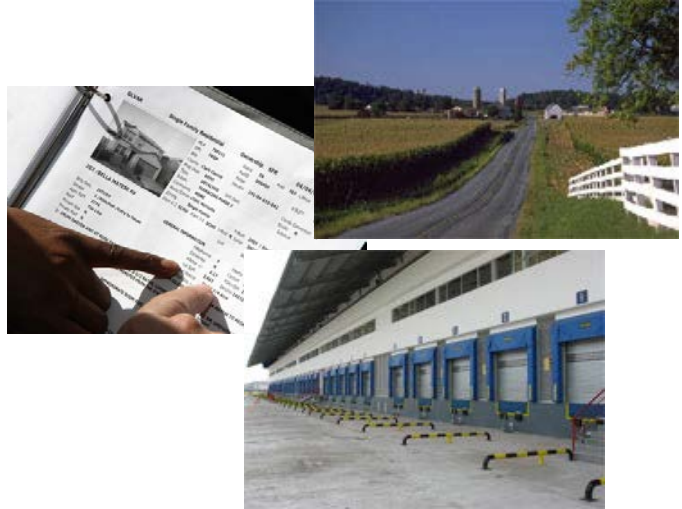
# Chief County Assessing Office

ACCOUNT & DESCRIPTION		ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>PERSONNEL</b>							
010-2-022-6101	Chief County Assessment Officer	77,860	80,627	83,000	82,912	84,700	2.0%
010-2-022-6102	Clerks	127,865	130,732	135,117	137,844	135,117	0.0%
010-2-022-6107	Overtime	-	1,688	2,000	-	1,800	
	<b>Total Personnel</b>	<b>205,725</b>	<b>213,047</b>	<b>220,117</b>	<b>220,756</b>	<b>221,617</b>	<b>0.7%</b>
<b>CONTRACTUAL</b>							
010-2-022-6202	Books/Subscriptions	-	28	-	-	-	
010-2-022-6203	Dues/Memberships	215	500	500	595	500	
010-2-022-6206	Training	2,448	2,288	2,500	2,336	2,500	
010-2-022-6209	Publications	21,860	43,040	33,500	35,242	30,000	-10.4%
010-2-022-6215	Contractual Services	5,173	5,328	8,000	5,724	6,000	
010-2-022-6219	Printing	1,173	9,985	9,200	6,112	9,200	
	<b>Total Contractual</b>	<b>30,869</b>	<b>61,170</b>	<b>53,700</b>	<b>50,009</b>	<b>48,200</b>	<b>-10.2%</b>
<b>COMMODITIES</b>							
010-2-022-6200	Office Supplies	2,256	1,471	2,500	1,662	2,300	
010-2-022-6201	Postage	18,027	21,549	20,000	20,380	20,000	0.0%
010-2-022-6205	Mileage	540	557	500	411	500	
	<b>Total Commodities</b>	<b>20,823</b>	<b>23,577</b>	<b>23,000</b>	<b>22,453</b>	<b>22,800</b>	<b>-0.9%</b>
	<b>Department Total</b>	<b>257,417</b>	<b>297,793</b>	<b>296,817</b>	<b>293,218</b>	<b>292,617</b>	<b>-1.4%</b>

# 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.

<b>Authorized Personnel Summary</b>				
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Part Time</b>				
<b>Chair</b>	1	1	1	1
<b>Member</b>	2	2	2	2
<b>Total</b>	3	3	3	3

# Board of Review

Account No.	Description	11/28/2016				BUDGET 2017	% Change In Budget
		ACTUAL 2014	ACTUAL 2015	BUDGET 2016	YTD 2016		
<b>PERSONNEL</b>							
010-2-021-6102	Board Members	55,275	49,556	56,546	56,482	58,045	
	Total Personnel	55,275	49,556	56,546	56,482	58,045	2.7%
<b>COMMODITIES</b>							
010-2-021-6200	Office Supplies	215	646	1,500	-	1,500	
010-2-021-6201	Postage	2,203	1,455	4,000	701	3,000	
010-2-021-6205	Mileage	-	-	100	-	100	
	Total Commodities	2,419	2,101	5,600	701	4,600	-17.9%
<b>CONTRACTUAL</b>							
010-2-021-6203	Dues	215	-	300	-	-	
010-2-021-6204	Conferences	-	-	1,000	-	1,000	
010-2-021-6209	Legal Publications	1,119	-	2,000	-	1,500	
010-2-021-6215	Contractual Services	-	-	10,000	-	10,000	
	Total Contractual	1,334	-	13,300	-	12,500	-6.0%
<b>CAPITAL</b>							
010-2-021-6208	Capital Equipment	-	-	2,100	1,078	2,400	
	Total Capital	-	-	2,100	1,078	2,400	
	Department Total	59,028	51,657	77,546	58,261	77,545	0.0%



# Farmland Review Board

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## 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

<b>ACCOUNT &amp; DESCRIPTION</b>		<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>BUDGET 2016</b>	<b>11/28/2016 YTD 2016</b>	<b>BUDGET 2017</b>	<b>% CHANGE IN BUDGET</b>
<b>PERSONNEL</b>							
010-2-024-6115	Per Diem	85	170	255	85	180	
	Total Personnel	85	170	255	85	180	-29.4%
<b>CONTRACTUAL</b>							
010-2-024-6209	Publications	78	78	75	159	160	
	Total Contractual	78	78	75	159	160	113.3%
<b>COMMODITIES</b>							
010-2-024-6205	Mileage	11	7	30	4	20	
	Total Commodities	11	7	30	4	20	-33.3%
	Department Total	175	256	360	248	360	0.0%

# Employee Health Insurance

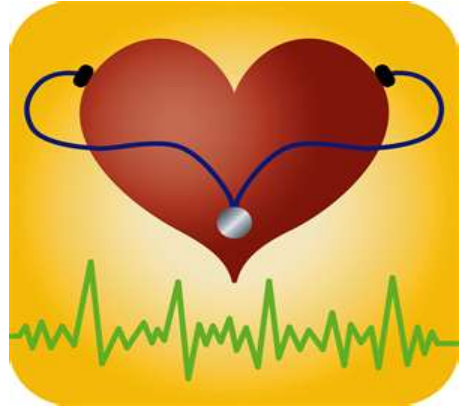
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**Description:**

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

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**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 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
PERSONNEL							
010-2-027-6547	Health Insurance Premiums	4,419,789	4,343,333	5,063,813	4,771,025	5,106,257	0.8%
010-2-027-6548	Employee Reimbursements	34,203		-	-	-	
010-2-027-6560	Wellness Program	3,976					
	Total Personnel	4,457,968	4,343,333	5,063,813	4,771,025	5,106,257	0.8%
	Department Total	4,457,968	4,343,333	5,063,813	4,771,025	5,106,257	0.8%

## General Insurance and Bonding

ACCOUNT & DESCRIPTION		ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
OTHER							
010-2-031-6575	Bonds and Notaries	5,000	6,734	5,000	2,004	3,000	-40.0%
	Total Other	5,000	6,734	5,000	2,004	3,000	
	Department Total	5,000	6,734	5,000	2,004	3,000	-40.0%

# Unemployment Compensation

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**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 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
OTHER						
010-2-026-6546 Contributions/St. Unemp.	30,698	18,441	30,000	25,618	35,000	
Total Other	30,698	18,441	30,000	25,618	35,000	
Department Total	30,698	18,441	30,000	25,618	35,000	16.7%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
COMMODITIES							
010-2-029-6550	Pre Paid Postage	65,000	60,000	80,000	60,000	40,000	
010-2-029-6232	Postage Supplies	1,825	1,026	2,000	895	2,000	
	Total Commodities	66,825	61,026	82,000	60,895	42,000	-48.8%
CONTRACTUAL							
010-2-029-6234	Equipment Rental/Reset	3,465	4,238	4,620	4,620	4,620	
	Total Contractual	3,465	4,238	4,620	4,620	4,620	0.0%
OTHER							
010-2-029-6201	VAC Postage	677	631	1,000	1,314	1,000	
	Total Other	677	631	1,000	1,314	1,000	0.0%
	Department Total	70,967	65,895	87,620	66,829	47,620	-45.7%

# Soil and Water Conservation District Grant

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## 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 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
010-2-036-6215 Contractual Services	32,000	32,000	32,000	32,000	32,000	0.0%

		ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b><u>Grant Breakdown</u></b>							
<b>PERSONNEL</b>							
	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%
<b>CONTRACTUAL</b>							
	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%
<b>COMMODITIES</b>							
	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%
<b>OTHER</b>							
	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

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## 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 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
PERSONNEL							
010-2-008-6431	Staff Reimbursement	49,247	59,297	60,182	60,182	60,182	0.0%
010-2-008-6430	Grundy Benefits Reimb.	20,670	10,620	10,620	10,620	10,620	0.0%
	Total Personnel	69,917	69,917	70,802	70,802	70,802	0.0%
OTHER							
010-2-008-6650	Misc. Grundy Reimb.	13,106	9,529	12,781	12,393	10,923	
	Total Other	13,106	9,529	12,781	12,393	10,923	-14.5%
	Department Total	83,023	79,446	83,583	83,195	81,725	-2.2%

# CASA (Contractual Services)

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**Description**

CASA is an acronym for Court Appointed Special Advocate. CASA Kendall County was 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. The vision is to advocate that every abused and neglected

**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 mandatory fee of between \$10 and \$30 to be paid by the defendant on a judgment of guilty or a grant of supervision....

<b>ACCOUNT &amp; DESCRIPTION</b>	<b>BUDGET 2015</b>	<b>BUDGET 2016</b>	<b>11/28/2016 YTD 2016</b>	<b>BUDGET 2017</b>	<b>% CHANGE IN BUDGET</b>
OTHER					
010-2-034-6215 Contractual Services		12,000	12,000	12,000	0%
Total Other	-	12,000	12,000	12,000	
Department Total	-	12,000	12,000	12,000	0.0%

# KenCom Intergovernmental Agreement

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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.

<b>ACCOUNT &amp; DESCRIPTION</b>		<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>BUDGET 2016</b>	<b>11/28/2016 YTD 2016</b>	<b>BUDGET 2017</b>	<b>% CHANGE IN BUDGET</b>
OTHER							
010-2-035-6600	Intergovernmental Agreement	1,775,000	1,775,000	1,775,000	1,775,000	1,775,000	
010-2-035-6601	Public Safety Dispatch		179,771	180,000	182,820	176,720	-1.8%
	Total Other	1,775,000	1,954,771	1,955,000	1,957,820	1,951,720	
	Department Total	1,775,000	1,954,771	1,955,000	1,957,820	1,951,720	-0.2%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
OTHER						
010-2-037-6999    Contingency	36,895	81,031	305,358	-	125,000	
Total Other	36,895	81,031	305,358	-	125,000	
Department Total	36,895	81,031	305,358	-	125,000	-59.1%

# General Fund Transfers Out

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
TO DEBT SERVICE:						
010-2-038-6310 County Bldg Debt Svs Transfer	140,091	140,000	140,000	140,000	140,000	
010-2-038-6315 Court Expansion Debt Svs Transfer	200,000		200,000	200,000	200,000	
Subtotal (Debt Service)	340,091	140,000	340,000	340,000	340,000	0.0%
TO RESERVE FUNDS:						
010-2-039-6303 Public Safety Capital Improvement Fund	1,032,735					
010-2-039-6310 Capital Improvement Fund	102,000	150,000	150,000	150,000	150,000	
Subtotal (Reserve Funds)	1,134,735	150,000	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	24,500	25,974	24,000	24,000	25,000	
010-2-039-6630 To Sale in Error Fund	700,000					
010-2-039-6632 To State of Illinois - Unclaimed Funds	71,349	499		1,245		
Subtotal (Other Transfers)	821,349	51,973	49,500	50,745	50,500	2.0%
TOTAL TRANSFERS OUT	2,296,175	341,973	539,500	540,745	540,500	0.2%

# Capital Expenditures

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## FY17 Capital Expenditures

Facilities Management	
Parking Lot Maintenance/Roofs/Misc.	\$40,000
County Clerk	
Ordinance Codification	8,000
Sheriff	
Police Vehicles and equipment	85,000
Coroner	
Autopsy Table	20,000
<b>Total FY17 Capital Expenditure</b>	<b><u><u>\$153,000</u></u></b>

## FY16 Capital Expenditures

Facilities Management	
Parking Lot Maintenance/Roofs	\$45,000
Sheriff	
Replacement police vehicles and equipment changeovers	100,000
<b>Total FY16 Capital Expenditure</b>	<b><u><u>\$145,000</u></u></b>

# Capital Expenditures

**Description**

Includes all capital expenditures for all General Fund departments.

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
CAPITAL						
010-2-100-9101 Facilities Management	45,907	34,547	45,000	46,440	40,000	-11.1%
010-2-100-9102 Building & Zoning						
010-2-100-9106 County Clerk					8,000	
010-2-100-9109 Sheriff	129,587	88,564	100,000	83,655	85,000	-15.0%
010-2-100-9114 Circuit Court Clerk	953					
010-2-100-9117 Coroner	1,710				20,000	
010-2-100-9119 Public Defender	2,012					
010-2-100-9133 Technology Services				10,215		
Total Capital	180,169	123,111	145,000	140,310	153,000	
Department Total	180,169	123,111	145,000	140,310	153,000	5.5%



# Public Safety Sales Tax Fund

**Fund Description**

- In 2002, voters of Kendall County approved by referendum to impose a 1/2% sales tax for public safety purposes.
- The Board appropriates transfers to other funds for public safety related expenditures.

**IL Statute: 55 ILCS 5/5-1006.5**

The county board of any county may impose a tax upon all persons engaged in the business of selling tangible personal property, other than personal property titled or registered with an agency of this State's government, at retail in the county on the gross receipts from the sales made in the course of business to provide revenue to be used exclusively for public safety...purposes in that county..."public safety" includes, but is not limited to, crime prevention, detention, fire fighting, police, medical, ambulance or other emergency services.

This additional tax may not be imposed on the sales of food for human consumption that is to be consumed off the premises where it is sold (other than alcoholic beverages, soft drinks, and food which has been prepared for immediate consumption) and prescription and non-prescription medicines, drugs,

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	2,361,226	2,510,132	2,722,928	2,723,005	2,774,052	1.9%
<b>REVENUE</b>						
200-1-000-1320    Sales Tax	4,561,453	4,833,270	4,800,000	4,960,810	5,068,000	5.6%
200-1-000-1135    Interest Income	3,266	1,992	3,000	9,249	5,000	
Total Revenue	4,564,719	4,835,262	4,803,000	4,970,060	5,073,000	5.6%
<b>TRANSFERS OUT</b>						
200-2-000-6300    Transfer to General Fund	1,350,000	1,300,000	1,218,000	1,218,000	1,468,000	20.5%
200-2-000-6310    Transfer to PS Cap. Projects Fund	300,000	300,000	300,000	300,000	325,000	
200-2-000-6880    Transfer to Jail Add. Debt Srvs. Refunding 2010	936,300	968,650	1,175,050	1,175,050	1,107,050	
200-2-000-6885    Transfer to Courthouse Debt Series 2007A	377,400	387,250	381,975	381,975	1,077,000	
200-2-000-6886    Transfer to Courthouse Debt Series 2008	1,052,965	867,340	1,052,340	1,052,340	250,000	
200-2-000-6887    Transfer to Courthouse Debt Series 2009	399,148	799,148	791,648	791,648	688,335	
200-2-000-6888    Transfer to Courthouse Debt Series 2016					157,115	
Total Transfers Out	4,415,813	4,622,388	4,919,013	4,919,013	5,072,500	3.1%
<b>Revenue over/(under) Expenditure &amp; Transfers Out</b>	148,906	212,874	(116,013)	51,047	500	
<b>Ending Balance</b>	2,510,132	2,723,005	2,606,915	2,774,052	2,774,552	6.4%

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# 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>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Full Time</b>				
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
<b>Total</b>	<b>3</b>	<b>4</b>	<b>3.4</b>	<b>3.4</b>

# GIS Mapping Fund

ACCOUNT & DESCRIPTION		ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>		832,285	621,213	595,973	595,973	558,732	-6.2%
REVENUE							
510-1-000-1320	GIS Receipts	291,125	325,565	256,000	318,953	261,000	
	<b>Total Revenue</b>	291,125	325,565	256,000	318,953	261,000	2.0%
PERSONNEL							
510-2-000-6101	Salaries	266,433	215,457	209,533	209,342	215,819	
	<b>Total Personnel</b>	266,433	215,457	209,533	209,342	215,819	3.0%
COMMODITIES							
510-2-000-6200	Office Supplies	262	55	500	68	500	
510-2-000-6201	Postage	5	1	200	5	50	
510-2-000-6205	Mileage		0	200	55	1,000	
510-2-000-6537	Plotter supplies	1,615	1,790	1,000	1,586	2,000	
	<b>Total Commodities</b>	1,882	1,846	1,900	1,714	3,550	86.8%
CONTRACTUAL							
510-2-000-6203	Dues and Memberships	520	150	500	340	750	
510-2-000-6204	Conferences		0	2,000	2,446	3,000	
510-2-000-6206	Training		0	2,000	314	2,500	
510-2-000-6207	Cellular Phones		937	1,000	635	1,000	
510-2-000-6215	Contractual Svcs./Consultants		0	21,000	5,000	12,000	
510-2-000-6650	GIS Expenditures	51,630	509	2,000	844	2,000	
510-2-000-6926	Aerial Reflight	81,090	3,450	34,500	31,560	0	
	<b>Total Contractual</b>	133,240	5,046	63,000	41,138	21,250	-66.3%
CAPITAL							
510-2-000-6585	Computer Software		43,305	44,800	39,541	50,000	
510-2-000-6586	Computer Hardware		29,348	5,000	6,293	42,700	
510-2-000-6587	Central Computer Supplies		893	5,000	408	2,000	
	<b>Total Capital</b>	0	73,546	54,800	46,242	94,700	
	<b>Total Expenditure</b>	401,555	295,895	329,233	298,437	335,319	1.8%
<b>Revenue over/(under) Expenditure</b>		(110,430)	29,671	(73,233)	20,516	(74,319)	
TRANSFERS OUT							
510-2-000-6300	To General Fund	22,972	25,665	35,000	27,539	27,868	-20.4%
510-2-000-6303	To Cap. Improv. Fund	48,000	0	0	0	0	
510-2-000-6305	To IMRF/FICA	29,670	29,246	38,700	30,219	40,500	4.7%
	<b>Total Transfers Out</b>	100,642	54,911	73,700	57,757	68,368	
<b>Ending Balance</b>		621,213	595,973	449,040	558,732	416,045	-7.3%

# GIS Recording Fund

**Fund Description**

Previously, a fee of \$9 (increased from \$3 and \$6 in 2003 and 2006 respectively) was collected on property filings. From FY06 to FY08 \$3 resided in the GIS Recording Fund and \$6 was revenue for the GIS Mapping Fund. Effective October 2008 a fee of \$18 will be collected on property filings. \$2 will reside in the GIS Recording Fund, \$16 is revenue for the GIS Mapping Fund

**IL Statute: 55 ILCS 5/3-5018**

The county board...that provides a...countywide map through a...GIS may provide for an additional charge for filing every instrument, paper or notice for record... Of that amount \$2 must be deposited into a special fund...and any monies collected.... and deposited into that fund must be used solely for the equipment, materials and necessary expenses incurred in implementing and maintaining a ... System... The remaining \$1 must be deposited into the recorder's special funds... to defray the cost of implementing or maintaining the ...System and ...providing electronic access to the county's...System records.

**Staffing**

Full time staff in fund

<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
1	1	1	1

ACCOUNT & DESCRIPTION	ACTUAL 2014	BUDGET 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	115,384	110,493	108,581	108,581	104,623	-3.6%
<b>REVENUE</b>						
370-1-000-1320 GIS Receipts	36,017	40,490	44,000	39,646	39,000	
Total Revenue	36,017	40,490	44,000	39,646	39,000	-11.4%
<b>PERSONNEL</b>						
370-2-000-6101 Salaries	40,908	42,402	43,650	43,604	47,476	
Total Personnel	40,908	42,402	43,650	43,604	47,476	8.8%
Total Expenditure	40,908	42,402	43,650	43,604	47,476	8.8%
<b>Revenue over/(under) Expenditure</b>	(4,891)	(1,912)	350	(3,958)	(8,476)	
<b>Ending Balance</b>	110,493	108,581	108,931	104,623	96,147	-11.7%

# Health and Human Services Fund

## Kendall County Health Department



### Description

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

### Legal Status

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

## Authorized Personnel Summary

		2014	2015	2016	2017
<b>Administration / Support</b>	<b>Full Time</b>				
	Executive Director	1	1	1	1
	Operations Administrator	1	1	1	1
	Environmental Unit Director	1	1	0	0
	Program Administrator			1	1
	Executive Assistant	1	1	1	1
	Health Information & Grants Coordinator	1	1	1	1
	Data Entry Clerk/Support Services	1	1	1	1
	Receptionist/Support Services	2	2	2	2
	Fiscal Clerk/Financial Assistant	1	1	1	1
	Records Specialist/Support Services	1	1	1	1
	<b>Part Time</b>				
	PT Evening Records Clerk/Support Svcs	1	0.5	0.5	0.7
	<b>Subtotal</b>	<b>11</b>	<b>10.5</b>	<b>10.5</b>	<b>10.7</b>
	<b>Community Action Services</b>	<b>Full Time</b>			
Community Action Unit Director		1	1	1	1
Community Action Unit Coordinator				1	0
Assistant Director					1
Weatherization Assessor/Coordinator		2	2	2	1
Grundy Office Coordinator					1
Energy Cons. Tech/Outreach Worker		3	3	3	2
Community Action Secretary		1	1	0	0
Clerk		1	1	1	1
<b>Part Time</b>					
Community Service Case Manager		0.7	0.7	0	0
Community Action Admin. Assistant		0.7	0.7	0.7	0.7
Energy Conservation Technician					0.7
<b>Subtotal</b>		<b>9.4</b>	<b>9.4</b>	<b>8.7</b>	<b>8.4</b>
<b>Environmental Health</b>		<b>Full Time</b>			
	Environmental Unit Director	1	1	1	1
	Asst. Environmental Unit Director	1	1	1	1
	Sanitarian	3	3	2	2
	Associate Sanitarian			2	2
	Environ. Health Secretary	1	1	1	0
	Environ. Health Administrative Assistant				1
	Environmental Inspector	1	1	0	0
	<b>Part Time</b>				
	Sanitarian	0	0.25	0.7	0.7
	<b>Subtotal</b>	<b>7</b>	<b>7.25</b>	<b>7.7</b>	<b>7.7</b>

		2014	2015	2016	2017
<b>Community Health Services</b>	<b>Full Time</b>				
	Community Health Services Director	1	1	1	1
	Community Health Services Asst. Director	1	1	1	1
	WIC Coordinator	1	1	1	1
	Community Health Specialist	0	0	1	1
	WIC Case Worker	0	0	1	1
	Clerk	2	2	0	0
	Nurse	3	2	2	1
	TPS/WIC Assistant	1	1	1	0
	Administrative Assistant				1
	Nutritionist	0	1	1	0
	Emergency Response Coordinator				1
	<b>Part Time</b>				
	PT Nutritionist	0.7	0.7	0.7	0.7
	Case Manager/Nutritionist	0	0	0.7	0.7
	Community Health Educator	0.7	0	0	0
	Community Health Advocate	0.7	0	0	0
	Nurse				0.7
	Nurse				0.5
	<b>Subtotal</b>	<b>11.1</b>	<b>9.7</b>	<b>10.4</b>	<b>10.6</b>
<b>Mental Health Unit</b>	<b>Full Time</b>				
	Behavioral Health Unit Director	1	1	1	1
	Asst. Director/DASA Coordinator	1	1	1	1
	Counselor	4	4	0	0
	Subs. Abuse Eval.Specialist	1	1	0	0
	Clinical Psychologist Counselor	1	1	0	0
	MH Substance Abuse Clinician			6	5
	Case Manager/Transitions Coordinator	1	1	1	1
	Admissions/Outreach Counselor	1	1	1	1
	Admissions Coordinator	1	1	1	2
	Behavioral Health Secretary	1	1	1	0
	Mental Health Administrative Assistant				1
	<b>Part Time</b>				
	Clinical Psychologist Counselor	0	0	0	0
	Counselor	0	0	0	0
MH Substance Abuse Clinician				0.7	
<b>Subtotal</b>	<b>12.0</b>	<b>12.0</b>	<b>12.0</b>	<b>12.7</b>	
<b>FTE</b>					
	<b>Full Time</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>44</b>
	<b>Part Time</b>	<b>4.5</b>	<b>2.85</b>	<b>3.3</b>	<b>6.1</b>
	<b>Total</b>	<b>50.5</b>	<b>48.85</b>	<b>49.3</b>	<b>50.1</b>

# Health and Human Services

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2015	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	2,390,168	2,745,659	3,078,075	3,103,613	3,006,874	-2.3%
<b>REVENUE</b>						
210-1-000-1100 Property Taxes	757,104	752,654	757,000	754,942	532,000	-29.7%
210-1-000-1135 Interest Income	156	365	65	3,409	2,500	
210-1-000-1325 Miscellaneous Income	22,195	26,647	12,000	37,817	17,000	
210-1-000-1415 Coffee Revenue	394	450	500	538	600	
210-1-000-1422 State Grant Health Protection	63,201	63,201	47,401	63,201	63,201	
<b>Total Levy &amp; General Revenues</b>	<b>843,051</b>	<b>843,317</b>	<b>816,966</b>	<b>859,906</b>	<b>615,301</b>	-24.7%
210-1-000-1401 Behavioral Health Counsel Fee	94,845	102,551	110,300	93,438	106,650	
210-1-000-1414 Mental Health Grants	98,037	99,606	66,505	94,577	66,888	
210-1-000-1417 Fox Valley United Way	24,200	21,077	21,400	19,417	20,800	
210-1-000-1423 We Choose Health Grant	97,535	25,616			-	
210-1-000-1425 Title III NEIAA on Aging	6,595	7,019	5,203	9,824	6,937	
210-1-000-1426 DCFS Counseling	4,038	3,749	2,000	2,925	2,000	
<b>Total ASCPE &amp; Mental Health</b>	<b>325,249</b>	<b>259,617</b>	<b>205,408</b>	<b>220,181</b>	<b>203,275</b>	-1.0%
210-1-000-1402 Wells & Septic Inspection Fees	12,575	11,950	16,500	15,205	12,000	
210-1-000-1403 Restaurant Inspection Fees	193,603	181,405	200,500	195,228	190,500	
210-1-000-1404 Tanning Facility Inspection Fees	800	1,000	800	2,100	1,650	
210-1-000-1405 Kendall Co. Well Permit Fee	12,370	8,100	14,750	15,250	14,750	
210-1-000-1406 Solid Waste Fee	2,025	1,775	2,025	1,275	1,275	
210-1-000-1407 Electronic Solid Waste		2,000			-	
210-1-000-1409 West Nile Virus Grant	24,123	21,092	22,730	28,323	25,045	
210-1-000-1428 Non-Community Well Grant	1,213	1,250	1,550	1,575	1,500	
210-1-000-1441 Radon Test Kit Fees	11,633	11,944	10,500	17,467	13,010	
210-1-000-1442 Climate Change Grant			13,500	13,500	12,700	
<b>Total Environmental Health</b>	<b>258,341</b>	<b>240,516</b>	<b>282,855</b>	<b>289,923</b>	<b>272,430</b>	-3.7%
210-1-000-1410 Immunization Clinic	4,698	3,735	2,300	3,801	2,300	
210-1-000-1411 Adult Immunizations	22,665	19,045	15,000	18,465	16,800	
210-1-000-1419 In-Person Counselor Grant	40,152				-	
210-1-000-1427 State Grant FCM	90,976	93,276	62,962	74,563	54,566	
210-1-000-1429 Public Aid FCM	130,850	47,447	113,373	22,669	47,000	
210-1-000-1430 Public Aid Immunizations	22,532	10,837	12,500	10,588	12,500	
210-1-000-1431 W.I.C. Grant	169,690	139,101	115,884	131,095	100,230	
210-1-000-1432 TB Board Contract	16,420	15,000	15,000	12,022	15,000	
210-1-000-1435 Flu Clinic	390	1,505		1,125	-	
210-1-000-1436 State Grant Lead Prevention	3,240					
<b>Total Community Nursing</b>	<b>501,612</b>	<b>329,946</b>	<b>337,019</b>	<b>274,328</b>	<b>248,396</b>	-26.3%
210-1-000-1413 FCM Homeless Service	10,710	1,339	6,024	8,032	5,221	
210-1-000-1433 State Grant CAT Programs	2,283,973	1,859,411	771,503	1,757,251	1,423,160	
<b>Total Community Action</b>	<b>2,294,683</b>	<b>1,860,750</b>	<b>777,527</b>	<b>1,765,283</b>	<b>1,428,381</b>	83.7%
210-1-000-1424 Tobacco Freedom from Smoking	33,105	26,141	27,749	36,998	42,093	
<b>Total Community Education</b>	<b>33,105</b>	<b>26,141</b>	<b>27,749</b>	<b>36,998</b>	<b>42,093</b>	51.7%
210-1-000-1443 Bioterrorism Grants	101,971	131,431	145,111	177,768	121,513	
<b>Total Emergency Response</b>	<b>101,971</b>	<b>131,431</b>	<b>145,111</b>	<b>177,768</b>	<b>121,513</b>	-16.3%
<b>TOTAL REVENUE</b>	<b>4,358,013</b>	<b>3,691,719</b>	<b>2,592,635</b>	<b>3,624,388</b>	<b>2,931,389</b>	13.1%

# Health and Human Services

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2015	BUDGET 2017	% CHANGE IN BUDGET
<b>EXPENDITURES</b>						
<b>PERSONNEL</b>						
210-2-000-6101 Administration/Support	556,836	546,848	596,743	567,203	613,733	2.8%
210-2-000-6102 Community Action Services	379,513	373,888	380,997	364,014	396,197	4.0%
210-2-000-6103 Mental Health Unit	625,612	633,605	672,996	630,696	716,745	6.5%
210-2-000-6104 Comm Health Services Unit	797,099	776,161	889,667	808,805	945,326	6.3%
210-2-000-6105 Information Services		4,973				
<b>Total Personnel</b>	<b>2,359,060</b>	<b>2,335,475</b>	<b>2,540,403</b>	<b>2,370,719</b>	<b>2,672,001</b>	5.2%
<b>CONTRACTUAL</b>						
210-2-000-6203 Dues/Subscriptions	14,766	16,495	12,530	11,454	11,230	
210-2-000-6204 Conferences & Training	16,696	21,435	25,000	17,664	30,000	
210-2-000-6215 Contractual Services	163,097	165,636	236,416	173,445	187,919	
210-2-000-6217 Vehicle Maintenance	5,552	4,477	4,000	1,015	4,500	
210-2-000-6219 Printing & Publications	6,255	5,797	11,350	5,848	9,850	
210-2-000-6227 Telephone	6,222	5,238	7,000	5,697	5,850	
210-2-000-6561 Personnel Advertising	6,208	8,415	14,170	7,090	8,620	
210-2-000-6781 Direct Client Assistance	1,854,993	1,332,344	594,658	1,578,478	1,124,080	
210-2-000-6790 Solid Waste		-620		1,000		
210-2-000-6791 Building Maintenance	338	387				
<b>Total Contractual</b>	<b>2,074,127</b>	<b>1,559,604</b>	<b>905,124</b>	<b>1,801,691</b>	<b>1,382,049</b>	52.7%
<b>COMMODITIES</b>						
210-2-000-6201 Postage	5,096	4,592	4,500	4,096	6,800	
210-2-000-6205 Mileage	17,774	14,799	20,800	13,780	20,050	
210-2-000-6775 Non-Medical Supplies	35,234	25,170	45,000	40,937	36,540	
210-2-000-6776 Medical Supplies	3,595	9,534	12,100	2,943	11,100	
210-2-000-6777 Community Education Supplies	8,355	120	5,000		5,000	
210-2-000-6789 Adult Vaccines	20,635	14,962	17,000	12,288	19,000	
210-2-000-6793 Psychological Testing Material		1,004	1,000	99	1,000	
<b>Total Commodities</b>	<b>90,689</b>	<b>70,180</b>	<b>105,400</b>	<b>74,144</b>	<b>99,490</b>	-5.6%
<b>CAPITAL</b>						
210-2-000-9999 Capital Expenditures	5,418	27,787	37,000	27,389	19,500	
<b>Total Capital</b>	<b>5,418</b>	<b>27,787</b>	<b>37,000</b>	<b>27,389</b>	<b>19,500</b>	-47.3%
<b>OTHER</b>						
210-2-000-6650 Miscellaneous Expense	10	40		2,270		
210-2-000-6784 Refunds	32,878	28,803	5,200	17,976	10,500	
210-2-000-6787 IPLAN		5,896	2,000	343	2,000	
210-2-000-6788 CARF	5,484	5,068	12,500	16,862	500	
210-2-000-6797 PHAB					5,500	
<b>Total Other</b>	<b>38,372</b>	<b>39,808</b>	<b>19,700</b>	<b>37,450</b>	<b>18,500</b>	-6.1%
<b>TOTAL EXPENDITURE</b>	<b>4,567,667</b>	<b>4,032,854</b>	<b>3,607,627</b>	<b>4,311,392</b>	<b>4,191,540</b>	16.2%
<b>Revenue over/(under) Expenditure</b>	<b>(209,654)</b>	<b>(341,136)</b>	<b>(1,014,992)</b>	<b>(687,004)</b>	<b>(1,260,151)</b>	



# Health and Human Services

<u>ACCOUNT &amp; DESCRIPTION</u>	<u>ACTUAL</u> <u>2014</u>	<u>ACTUAL</u> <u>2015</u>	<u>BUDGET</u> <u>2016</u>	<u>11/28/16</u> <u>YTD</u> <u>2015</u>	<u>BUDGET</u> <u>2017</u>	<u>% CHANGE</u> <u>IN BUDGET</u>
<b>TRANSFERS IN</b>						
210-1-000-1416    708 Fund Transfer	802,898	799,326	804,000	801,900	825,500	
210-1-000-1437    Senior Citizens Fund Transfer	61,661	59,178	59,178	59,178	59,178	
<b>Total Transfers In</b>	<b>864,559</b>	<b>858,504</b>	<b>863,178</b>	<b>861,078</b>	<b>884,678</b>	2.5%
<b>TRANSFERS OUT</b>						
210-2-000-6300    To General Fund	140,000				-	
210-2-000-6780    Administrative Rent	145,814	145,814	145,814	270,814	145,814	
210-2-000-6792    Insurance Reimbursement	13,600	13,600	350,000		375,400	7.3%
<b>Total Transfers Out</b>	<b>299,414</b>	<b>159,414</b>	<b>495,814</b>	<b>270,814</b>	<b>521,214</b>	5.1%
<b>NON-CASH ITEMS</b>						
<b>REVENUE</b>						
210-1-000-1449    State Donated Vaccines			137,120		50,000	
210-1-000-1439    W.I.C. Supplemental Nutrition			510,600		425,510	
<b>EXPENDITURE</b>						
210-2-000-6794    State Donated Vaccines	74,089		137,120		50,000	
210-2-000-6778    Supplemental Food Coupons			510,600		425,510	
<b>Total Non-Cash Items Surplus/(Deficit)</b>	<b>-74,089</b>					
<b>Ending Balance</b>	<b>2,745,659</b>	<b>3,103,613</b>	<b>2,430,447</b>	<b>3,006,874</b>	<b>2,110,187</b>	-13.2%

# Community 708 Mental Health Board Fund

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	23	8	4	4	2	-53.1%
<b>REVENUE</b>						
050-1-000-1100 Current Tax	927,932	922,595	932,000	929,660	930,000	
050-1-000-1135 Interest	83	6		7		
Total Revenue	928,014	922,601	932,000	929,668	930,000	-0.2%
<b>CONTRACTUAL</b>						
<u>Agency Grants</u>						
050-2-000-6661 Family Counseling	498	497	0	0	0	
050-2-000-6663 AID	24,966	25,849	26,000	25,938	28,000	
050-2-000-6664 Open Door	41,942	34,797	35,000	34,961	35,000	
050-2-000-6665 Mutual Ground	37,442	38,773	45,000	44,913	0	
050-2-000-6667 Operating Expense					500	
050-2-000-6668 Fox Valley Family YMCA	6		0	0	0	
050-2-000-6669 CASA (Court Appointed Special Advocates) - Kendall County	5,201	4,971	5,000	5,000	10,000	
050-2-000-6672 Aunt Martha's	8		0	0	0	
050-2-000-6673 Senior Services	4,996	5,965	5,000	5,000	12,000	
050-2-000-6676 Fox Valley Hospice	2,086	2,983	0	0	0	
050-2-000-6678 Education Services Network		0	0	0	0	
050-2-000-6679 Day One PACT	4,993	4,971	5,000	5,000	7,000	
050-2-000-6680 NAMI (Natl Alliance for Mentally Ill)		1,491	0	0	0	
050-2-000-6682 Celebrate Differences			2,000	1,958	5,000	
050-2-000-6689 Fox Valley Older Adults			5,000	5,000	7,000	
Total Contractual	122,138	120,297	128,000	127,770	104,500	
Total Expenditure	122,138	120,297	128,000	127,770	104,500	-18.4%
<b>Revenue over/(under) Expenditure</b>	805,877	802,305	804,000	801,898	825,500	
<b>TRANSFERS OUT</b>						
050-2-000-6660 Transfer to HHS	802,898	799,326	804,000	801,900	825,500	2.7%
050-2-000-6681 Probation Court Services	2,993	2,983	0	0	0	
Total Transfers Out	805,891	802,308	804,000	801,900	825,500	
<b>Ending Balance</b>	8	4	4	2	2	-53.1%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	52	5	14,203	14,203	13,393	
<b>REVENUE</b>						
060-1-000-1100 Current Tax	343,678	348,176	350,000	349,187	350,000	
060-1-000-1135 Interest	31	2		3		
Total Revenue	343,709	348,178	350,000	349,190	350,000	0.0%
<b>CONTRACTUAL</b>						
060-2-000-999 Unallocated					324,500	
060-2-000-6668 Fox Valley YMCA	997	1,118		0		
060-2-000-6677 Visiting Nurses Association	8,010	8,144	10,000	10,000		
060-2-000-6686 Prairie State Legal Services	7,011	7,126	8,500	8,500		
060-2-000-6689 Fox Valley Older Adults	54,279	55,226	58,703	58,703		
060-2-000-6690 Senior Services Assoc., Inc.	119,010	121,142	124,619	124,619		
060-2-000-6691 CNN (Community Nutrition Network	16,498	16,797	20,274	20,274		
060-2-000-6692 Community Meal for Seniors - Plano	15,263					
060-2-000-6693 Oswego Senior Center	38,021	39,749	43,226	43,226		
Total Contractual	259,089	249,302	265,322	265,322	324,500	22.3%
Total Expenditure	259,089	249,302	265,322	265,322	324,500	
<b>Revenue over/(under) Expenditure</b>	84,620	98,876	84,678	83,868	25,500	
<b>TRANSFERS OUT</b>						
060-2-000-6310 Transfer to KAT (transit)	25,507	25,500	25,500	25,500	25,500	
060-2-000-6660 Transfer to HHS	59,161	59,178	59,178	59,178		
Total Transfers Out	84,667	84,678	84,678	84,678	25,500	-69.9%
<b>Ending Balance</b>	5	14,203	14,203	13,393	13,393	

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	61	3	3	3	1	-80.7%
<b>REVENUE</b>						
080-1-000-1100 Current Tax	182,945	184,779	187,527	187,081	187,527	
080-1-000-1135 Interest	16	1		2		
Total Revenue	182,961	184,780	187,527	187,082	187,527	0.0%
<b>OTHER</b>						
080-2-000-6700 Tax Distribution	183,020	184,780	187,527	187,085	187,527	
Total Other	183,020	184,780	187,527	187,085	187,527	
Total Expenditure	183,020	184,780	187,527	187,085	187,527	0.0%
<b>Revenue over/(under) Expenditure</b>	(59)	0	0	-3	0	
<b>Ending Balance</b>	3	3	3	1	1	

# 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>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Full Time</b>				
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
<b>Total</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>

# County Highway Fund

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	346,728	132,663	210,229	210,229	262,256	24.7%
<b>REVENUE</b>						
120-1-000-1100 Current Tax	1,475,287	1,466,608	1,500,000	1,495,919	1,500,000	0.0%
120-1-000-1325 Miscellaneous Income	58,975	92,645	65,000	31,034	65,000	0.0%
120-1-000-1373 Overweight Permits	38,316	40,571	20,000	40,468	20,000	0.0%
120-1-000-1371 Federal Salary Reimb.	53,153	0	54,750	108,460	55,000	0.5%
120-1-000-1374 Twp. Engineering Income	53,075	58,603	40,000	65,635	50,000	25.0%
120-1-000-1135 Interest	131	9	0	13	0	
Total Revenue	1,678,937	1,658,436	1,679,750	1,741,528	1,690,000	0.6%
<b>PERSONNEL</b>						
120-2-000-6101 Superintendent	104,249	107,101	108,460	108,444	109,000	0.5%
120-2-000-6102 Other	636,184	652,524	668,791	668,286	600,831	-10.2%
120-2-000-6105 Temporary	36,098	34,218	40,000	32,538	55,000	37.5%
120-2-000-6106 Overtime	107,654	45,257	45,000	35,270	45,000	0.0%
Total Personnel	884,184	839,100	862,251	844,538	809,831	-6.1%
<b>CONTRACTUAL</b>						
120-2-000-6203 Dues/Conferences	4,790	4,630	5,000	3,971	5,000	0.0%
120-2-000-6207 Cellular Telephones	2,815	3,015	3,500	2,952	3,000	-14.3%
120-2-000-6216 Equipment & Maintenance	92,349	94,590	75,000	97,564	80,000	6.7%
120-2-000-6251 Utilities	923	974	1,000	1,049	1,000	0.0%
120-2-000-6720 Building & Grounds Maint.	54,366	30,755	100,000	127,501	75,000	-25.0%
120-2-000-6721 Street Lights & Maint.	23,390	23,029	22,000	22,806	25,000	13.6%
120-2-000-6723 Pavement & Striping	29,063	39,555	35,000	29,877	35,000	0.0%
120-2-000-6726 Traffic Signal Maintenance	11,585	7,080	20,000	19,959	20,000	0.0%
120-2-000-6727 Road & Bridge Maintenance	41,504	46,474	50,000	50,918	50,000	0.0%
Total Contractual	260,785	250,102	311,500	356,597	294,000	-5.6%
<b>COMMODITIES</b>						
120-2-000-6200 Office Supplies	2,025	3,162	3,000	2,540	3,000	0.0%
120-2-000-6201 Postage	753	1,284	1,500	971	1,500	0.0%
120-2-000-6205 Mileage	3,385	3,245	3,500	3,136	3,500	0.0%
120-2-000-6217 Gasoline/Oil	128,139	90,598	110,000	61,821	100,000	-9.1%
120-2-000-6240 Clothing Allowance	2,450	2,450	2,500	0	2,500	0.0%
120-2-000-6722 Highway Maint. Materials	297,589	110,579	250,000	186,140	250,000	0.0%
120-2-000-6724 Sign Supplies	11,196	9,192	25,000	19,268	25,000	0.0%
120-2-000-6725 Engineering Supplies	2,384	6,568	5,000	3,096	5,000	0.0%
Total Commodities	447,922	227,079	400,500	276,973	390,500	-2.5%
<b>CAPITAL</b>						
120-2-000-9999 Capital Equipment	200,111	164,589	180,000	171,393	185,000	
Total Capital Equipment	200,111	164,589	180,000	171,393	185,000	2.8%
Total Expenditure	1,793,002	1,480,870	1,754,251	1,649,501	1,679,331	-4.3%
<b>Revenue over/(under) Expenditure</b>	(114,065)	177,566	(74,501)	92,027	10,669	

# County Highway Fund

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
TRANSFERS OUT						
120-2-000-6312    Transfer to Building Fund	100,000	100,000	75,000	40,000	100,000	33.3%
Total Transfers Out	100,000	100,000	75,000	40,000	100,000	
<b>Ending Balance</b>	<b>132,663</b>	<b>210,229</b>	<b>60,728</b>	<b>262,256</b>	<b>172,925</b>	<b>184.8%</b>

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	1,339,373	1,165,120	625,435	625,435	509,914	-18.5%
<b>REVENUE</b>						
130-1-000-1100 Current Tax	575,165	571,899	550,000	548,631	500,000	-9.1%
130-1-000-1135 Interest Income	51	4	0	5	0	
130-1-000-1325 Federal Reimbursements	98,791	1,183,052	800,000	1,062,429	130,000	-83.8%
Total Revenue	674,008	1,754,954	1,350,000	1,611,064	630,000	-53.3%
<b>CAPITAL</b>						
130-2-000-6735 Construction of Bridges	872,049	2,289,460	1,350,000	1,965,025	650,000	-51.9%
130-2-000-6736 Twp. Bridge Program	0	25,897	310,000	15,548	0	
Total Capital	872,049	2,315,357	1,660,000	1,980,573	650,000	-60.8%
Total Expenditure	872,049	2,315,357	1,660,000	1,980,573	650,000	-60.8%
<b>Revenue over/(under) Expenditure</b>	(198,041)	(560,403)	(310,000)	(369,509)	(20,000)	
<b>TRANSFERS IN</b>						
130-1-000-1353 Transfer from Federal Aid Matching					35,000	
130-1-000-1383 Transfer from Township Bridge	23,788	20,717	280,000	253,988	25,000	
Total Transfers In	23,788	20,717	280,000	253,988	60,000	
<b>Ending Balance</b>	1,165,120	625,435	595,435	509,914	549,914	-7.6%



# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	22,822	27,880	32,900	32,900	37,895	15.2%
REVENUE						
140-1-000-1100 Current Tax	5,058	5,020	5,000	4,995		
Total Revenue	5,058	5,020	5,000	4,995		-100.0%
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						
<b>Revenue over/(under) Expenditure</b>	5,058	5,020	5,000	4,995		-100.0%
TRANSFERS						
1402-000-6701 Transfers to County Bridge					35,000	
Total Transfers Out					35,000	
<b>Ending Balance</b>	27,880	32,900	37,900	37,895	2,895	-92.4%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	1,016,737	1,311,541	1,593,792	1,601,085	2,297,768	44.2%
<b>REVENUE</b>						
090-1-000-1100 IMRF Current Tax	2,799,405	3,181,573	2,810,000	2,802,405	3,000,000	6.8%
090-1-000-1110 Personal Property Repl. Tax	191,551	203,321	160,000	180,004	123,000	
090-1-000-1135 Interest Income	367	26	50	36	50	
090-1-000-1344 Soc. Sec. Refund	21,629	9,748	0	0	0	
090-1-000-1345 Forest Preserve IMRF & SS	95,505	87,606	93,400	83,582	94,500	
090-1-000-1349 IGA KenCom IMRF& SS	167,123	178,754	240,000	155,872	240,000	0.0%
090-1-000-1360 Soc. Sec. Current Tax	1,360,272	994,243	1,500,000	1,495,919	1,535,000	2.3%
090-1-000-1361 Employee Contributions	2,548,442	2,649,877	2,687,900	2,688,261	2,650,000	
Total Revenue	7,184,295	7,305,148	7,491,350	7,406,078	7,642,550	2.0%
<b>PERSONNEL</b>						
090-2-000-6650 Miscellaneous Reimbursement		5,627		2,666		
090-2-000-6705 Remitted to IMRF	4,147,133	4,231,220	4,500,000	3,949,404	4,855,000	
090-2-000-6706 Remitted to Social Security	2,802,009	2,856,625	3,050,000	2,830,562	3,140,000	
Total Personnel	6,949,141	7,093,472	7,550,000	6,782,632	7,995,000	
Total Expenditure	6,949,141	7,093,472	7,550,000	6,782,632	7,995,000	5.9%
<b>Revenue over/(under) Expenditure</b>	235,154	211,676	(58,650)	623,446	(352,450)	
<b>TRANSFERS IN</b>						
090-1-000-1346 Transfer from Animal Control	19,469	20,646	27,000	16,838	25,890	-4.1%
090-1-000-1347 Transfer from Veteran's Asst.	10,512	11,650	13,100	11,181	13,700	4.6%
090-1-000-1348 Transfer from GIS Mapping	29,670	29,246	38,700	30,219	40,500	4.7%
090-1-000-1350 Transfer from Probation Fund		16,326	15,000	15,000	0	-100.0%
Total Transfers In	59,651	77,868	93,800	73,237	80,090	
<b>Ending Balance</b>	1,311,541	1,601,085	1,628,942	2,297,768	2,025,408	24.3%

# Liability Insurance Fund

## Fund Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	566,189	222,510	225,376	210,376	501,010	122.3%
<b>REVENUE</b>						
100-1-000-1100 Current Tax	708,831	1,093,797	1,200,000	1,196,743	1,100,000	-8.3%
100-1-000-1135 Interest	64	7	15	10	0	-100.0%
100-1-000-1325 Other Revenue	56,828	55,730	35,000	58,460	20,000	-42.9%
100-1-000-1345 Forest Preserve Liability	68,987	91,429	40,980	40,980	55,508	35.5%
100-1-000-1349 IGA KenCom Liability	0	0	16,983	17,480	0	-100.0%
Total Revenue	834,709	1,240,963	1,292,978	1,313,672	1,175,508	-9.1%
<b>CONTRACTUAL</b>						
100-2-000-6650 Other Exp. & Deductibles	65,775	73,115	90,000	75,882	140,000	55.6%
100-2-000-6710 Premiums	878,277	934,851	801,913	732,384	726,913	-9.4%
Total Contractual	944,052	1,007,966	891,913	808,266	866,913	-2.8%
Total Expenditure	944,052	1,007,966	891,913	808,266	866,913	
<b>Revenue over/(under) Expenditure</b>	(109,342)	232,997	401,065	505,406	308,595	
<b>TRANSFERS IN</b>						
100-1-000-1340 Transfer from HHS (Reimb.)	13,600	13,600	13,600	0	13,600	
100-1-000-1352 Transfer from VAC	5,063	5,899	5,500	5,500	5,500	
100-1-000-1354 Transfer from Kendall Area Transit	2,000	5,371	4,727	4,727	5,905	
Total Transfers In	20,663	24,870	23,827	10,227	25,005	4.9%
<b>TRANSFERS OUT</b>						
100-2-000-6304 Transfer to Liability Insurance Program	255,000	270,000	427,087	225,000	300,000	
Total Transfers Out	255,000	270,000	427,087	225,000	300,000	-29.8%
<b>Ending Balance</b>	222,510	210,376	223,181	501,010	534,610	139.5%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	5,658	4,157	0	4,238	7,222	
<b>REVENUE</b>						
070-1-000-1100 Current Tax	14,917	15,082	15,000	15,006	15,000	
Interest Income	1			0		
Total Revenue	14,918	15,082	15,000	15,006	15,000	0.0%
<b>CONTRACTUAL</b>						
070-2-000-6695 Services	16,420	15,000	15,000	12,022	15,000	
070-2-000-6696 Secretarial Services	0	0	0	0	0	
Total Contractual	16,420	15,000	15,000	12,022	15,000	0.0%
Total Expenditure	16,420	15,000	15,000	12,022	15,000	0.0%
<b>Revenue over/(under) Expenditure</b>	(1,502)	82	0	2,984	0	
<b>Ending Balance</b>	4,157	4,238	0	7,222	7,222	

# 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

		2014 3	2015 3	2016 3	2017 3		
Full Time Staff paid from fund (annual):							
ACCOUNT & DESCRIPTION		ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>		166,999	182,383	286,443	286,443	422,362	47.5%
REVENUE							
890-1-000-1100	Tax Levy Revenue	395,722	401,470	403,789	402,862	403,789	
890-1-000-1135	Interest Income	35	2		3		
	<b>Total Revenue</b>	395,757	401,472	403,789	402,865	403,789	0.0%
PERSONNEL							
890-2-000-6101	Superintendent	50,016	54,581	53,000	46,005	54,060	
890-2-000-6102	Assistant Superintendent	40,909	44,060	41,000	40,846	42,640	
890-2-000-6103	CVSO Coordinator	40,909	38,731	39,000	29,991	39,000	
890-2-000-6105	Salaries - Drivers & PT	28,432	25,523	38,000	29,810	38,000	
890-2-000-6123	Salary - Trainee	17,538	0		0		
	<b>Total Personnel</b>	177,804	162,895	171,000	146,652	173,700	1.6%
CONTRACTUAL							
890-2-000-6203	Report Fees/Membership	405	385	600	555	600	
890-2-000-6204	Local/Twp/Co/State Training	949	1,060	1,000	298	2,000	
890-2-000-6205	Mileage/Transportation	660	1,309	1,200	1,077	2,000	
890-2-000-6206	Fed Certification & Continuing Ed.	1,260	900	1,500	1,220	1,800	
890-2-000-6215	Professional Services	1,854	912	3,000	2,641	3,800	
890-2-000-6216	Equipment Maintenance	2,587	1,061	4,000	1,093	4,000	
890-2-000-6217	VAC Vehicle Fuel	9,697	6,695	10,000	4,976	10,000	
890-2-000-6970	Advertising	210	252	600	586	1,200	
890-2-000-6974	VAC Vehicle I-Pass	480	300	800	352	800	
890-2-000-6975	VAC Vehicle Maintenance	6,050	2,887	8,000	2,580	6,200	
890-2-000-6983	Lodging & Meal Allowance	3,108	3,721	6,000	4,071	5,800	
890-2-000-6984	Travel	520	895	3,000	1,495	2,600	
	<b>Total Contractual</b>	27,779	20,377	39,700	20,944	40,800	2.8%
COMMODITIES							
890-2-000-6200	Office Supplies	2,880	1,626	2,000	1,934	2,500	
	<b>Total Commodities</b>	2,880	1,626	2,000	1,934	2,500	25.0%
CAPITAL							
890-2-000-6231	Computers/Peripherals	1,496	4,926	2,000	3,925	2,500	
890-2-000-6977	Equipment & Furniture	77	645	600	538	600	
890-2-000-6978	VAC Vehicle Purchases				21,951		
	<b>Total Capital</b>	1,573	5,571	2,600	26,414	3,100	19.2%
OTHER							
890-2-000-6593	Mental Health Assistance				194	8,000	
890-2-000-6594	Dental Assistance				345	5,000	
890-2-000-6595	Shelter Assistance	91,425	65,850	90,000	36,895	72,000	-20.0%
890-2-000-6596	Utility Assistance	25,889	7,830	25,000	3,602	20,000	-20.0%
890-2-000-6597	Food Assistance	10,000	5,216	15,000	3,016	12,000	-20.0%
890-2-000-6598	Veterans/Widow Emerg. Assistance	1,019	1,301	3,000	680	4,000	33.3%
	<b>Total Other</b>	128,334	80,197	133,000	44,732	121,000	-9.0%
	<b>Total Expenditures</b>	338,370	270,665	348,300	240,676	341,100	-2.1%
<b>Revenues over (Expenses)</b>		57,387	130,807	55,489	162,189	62,689	

# 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**

	2014	2015	2016	2017		
<b>Full Time Staff paid from fund (annual):</b>	3	3	3	3		
ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>TRANSFERS OUT</b>						
890-2-000-6973    VAC Vehicle Insurance Premium	1,033	1,033	4,200	4,200	4,200	0.0%
890-2-000-6979    To General Fund: Bonding Superintendent	0	250	100	100	0	-100.0%
890-2-000-6985    To FICA	11,947	11,650	13,100	11,181	13,700	4.6%
890-2-000-6986    To Dental/Medical Insurance	24,993	8,947	35,000	9,491	27,775	-20.6%
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.	4,030	4,866	1,300	1,300	1,300	0.0%
Total Transfers Out	42,003	26,747	56,700	26,271	49,975	-11.9%
<b>Ending Balance</b>	182,383	286,443	285,232	422,362	435,076	52.5%

# Public Building Commission Lease Fund

**Fund Description**

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

**Public Act 094-0355**

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

**IL Statute: 50 ILCS 20/14.1**

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

Account #	Description	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% Change In Budget
<b>Beginning Balance</b>		2,412	2,862	2,862	2,863	0	
<b>REVENUE</b>							
110-1-000-1100	Property Taxes	447	0	0	0	0	
110-1-000-1135	Interest Income	3	2	20	1	0	
	<b>Total Revenue</b>	450	2	20	1	0	-100.0%
<b>OTHER</b>							
110-2-000-6650	Other Expenses	0			0		
110-2-000-6715	Lease of Building	183,000	180,000	180,000	0	0	
	<b>Total Other</b>	183,000	180,000	180,000	0	0	
	<b>Total Expenditure</b>	183,000	180,000	180,000	0	0	-100.0%
	<b>Revenue over/(under) Expenditure</b>	(182,550)	(179,998)	(179,980)	1	0	
<b>TRANSFERS IN</b>							
110-1-000-1305	Transfer from County Special Reserve Fund	183,000	180,000	180,000	0	0	
110-1-000-1320	Transfer from General Fund	0	0	0	0	0	
110-1-000-1310	Transfer from Operating	0	0	0	0	0	
	<b>Total Transfers In</b>	183,000	180,000	180,000	0	0	
<b>TRANSFERS OUT</b>							
110-02-000-6300	Transfer to General Fund	0	0	0	2,864	0	
	<b>Total Transfers Out</b>	0	0	0	2,864	0	
	<b>Ending Balance</b>	2,862	2,863	2,882	0	0	-100.0%

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# 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.

<b>Authorized Full Time Staff (annual):</b>		<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>		
		<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>		
<b>ACCOUNT &amp; DESCRIPTION</b>		<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>BUDGET 2016</b>	<b>11/28/16 YTD 2016</b>	<b>BUDGET 2017</b>	<b>% CHANGE IN BUDGET</b>
<b>Beginning Balance</b>		8,264	5,998	11,264	11,264	15,603	38.5%
REVENUE							
020-1-000-1499	Fundraising Event Revenue	2,250	1,640	3,000	1,700	1,640	
020-1-000-1350	Revenue	2,092	2,170		668		
Total Revenue		4,342	3,810	3,000	2,368	1,640	
PERSONNEL							
020-2-000-6102	Other Salaries	23,262	16,805	20,500	20,481	21,500	
Total Personnel		23,262	16,805	20,500	20,481	21,500	4.9%
CONTRACTUAL							
020-2-000-6202	Books/Subscriptions			200			
020-2-000-6203	Dues/Memberships	4,755	4,000	4,255	3,075	4,255	
020-2-000-6204	Conferences/Training	685	1,025	600	565	600	
020-2-000-6215	Consulting Fees		1,653				
020-2-000-6219	Printing/Publications/Brochures/Subscriptions			500		250	
020-2-000-6561	Advertising/Publicity/Marketing/Trade Shows	2,100	2,000	2,800	2,263	1,400	
020-2-000-6562	Travel	258	276	600	209	500	
020-2-000-6499	Fundraising Event Expenditure	1,187	873	2,000	775	1,000	
Total Contractual		8,985	9,827	10,955	6,887	8,005	-26.9%
COMMODITIES							
020-2-000-6200	Office Supplies	125	172	200	12	200	
020-2-000-6201	Postage			200		200	
020-2-000-6205	Mileage	236	13	500	5	500	
Total Commodities		361	186	900	17	900	385.1%
Total Expenditure		32,608	26,818	32,355	27,385	30,405	-6.0%
<b>Revenue over/(under) Expenditure</b>		(28,266)	(23,008)	(29,355)	(25,017)	(28,765)	
TRANSFERS IN							
020-1-000-1300	Transfer from General Fund	24,500	25,974	24,000	24,000	25,000	4.2%
020-1-000-1351	REDC Transfer	1,500	2,300	5,356	5,356	4,514	-15.7%
Total Transfers In		26,000	28,274	29,356	29,356	29,514	0.5%
<b>Ending Balance</b>		5,998	11,264	11,265	15,603	16,352	45.2%

# Restricted Economic Development Revolving Loan Fund

## Fund Description

The Revolving Fund, commonly called the Revolving Loan Fund, works in conjunction with local banks to provide low interest loans to local businesses for job creation.

The Revolving Fund is funded by The Illinois Department of Commerce and Economic Development which receives federal dollars from the United States Department of Housing and Urban Development (HUD).

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	1,968,945	1,987,307	1,723,262	1,725,485	1,774,494	3.0%
<b>REVENUE</b>						
030-1-000-1135 Interest Income	2,742	2,548	2,500	3,271	2,400	
030-1-000-1355 Surplus - Education				21,503	130,787	
030-1-000-1359 The Custard Cup	12,800	12,800	12,800	13,282	4,129	
030-1-000-1360 Can Man	4,320	4,320	2,160	2,423	0	
030-1-000-1361 Law Office Corporation		2,895	6,948	6,370	6,949	
030-1-000-1362 Civilian Force Arms		4,840	19,356	17,745	19,358	
030-1-000-1363 Countryside Café		3,075	12,290	11,274	12,299	
<b>Total Revenue</b>	<b>19,862</b>	<b>30,478</b>	<b>56,054</b>	<b>75,868</b>	<b>175,922</b>	<b>213.8%</b>
<b>OTHER</b>						
030-2-000-6640 Approved Program Loans	0	290,000	750,000	0	750,000	
030-2-000-6644 Close Out Paid Loans	0			21,503	130,787	
<b>Total Other</b>	<b>0</b>	<b>290,000</b>	<b>750,000</b>	<b>21,503</b>	<b>880,787</b>	
<b>Total Expenditure</b>	<b>0</b>	<b>290,000</b>	<b>750,000</b>	<b>21,503</b>	<b>880,787</b>	<b>17.4%</b>
<b>Revenue over/(under) Expenditure</b>	<b>19,862</b>	<b>(259,522)</b>	<b>(693,946)</b>	<b>54,365</b>	<b>(704,865)</b>	
<b>TRANSFERS OUT</b>						
030-2-000-6310 EDC Fund Transfer	1,500	2,300	5,356	5,356	4,514	
<b>Total Transfers Out</b>	<b>1,500</b>	<b>2,300</b>	<b>5,356</b>	<b>5,356</b>	<b>4,514</b>	<b>-15.7%</b>
<b>Ending Balance</b>	<b>1,987,307</b>	<b>1,725,485</b>	<b>1,023,960</b>	<b>1,774,494</b>	<b>1,065,115</b>	<b>4.0%</b>

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	6,444,246	6,099,610	7,598,583	7,599,129	8,849,789	16.5%
<b>REVENUE</b>						
190-1-000-1135 Interest Income	5,139	5,757	5,000	17,184	10,000	
190-1-000-1320 Transportation Sales Tax	4,561,453	4,833,270	4,500,000	4,960,810	4,750,000	
190-1-000-1325 Other Income	249,000	65,000	10,000	215,022	0	
Total Revenue	4,815,592	4,904,027	4,515,000	5,193,017	4,760,000	5.4%
<b>CAPITAL</b>						
190-2-000-6740 Road and Bridge Construction	4,254,483	2,452,707	8,000,000	2,779,474	4,500,000	
190-2-000-6741 Land Acquisition	441,278	247,718	900,000	163,412	600,000	-33.3%
Total Capital	4,695,761	2,700,425	8,900,000	2,942,886	5,100,000	-42.7%
<b>OTHER</b>						
190-2-000-6742 Engineering Fees	414,465	654,083	1,000,000	949,472	500,000	
Total Other	414,465	654,083	1,000,000	949,472	500,000	-50.0%
Total Expenditure	5,110,227	3,354,508	9,900,000	3,892,357	5,600,000	-43.4%
<b>Revenue over/(under) Expenditure</b>	(294,635)	1,549,519	(5,385,000)	1,300,660	(840,000)	
<b>TRANSFERS IN</b>						
190-1-000-1305 Transfer from Highway Restricted Fund	0	0	255,000	0	10,000	
Total Transfers In	0	0	255,000	0	10,000	
<b>TRANSFERS OUT</b>						
190-2-000-6313 Transfer to Transportation Alt. Prog.	50,000	50,000	50,000	50,000	50,000	
Total Transfers Out	50,000	50,000	50,000	50,000	50,000	
<b>Ending Balance</b>	6,099,610	7,599,129	2,418,583	8,849,789	7,969,789	229.5%

# County Motor Fuel Tax Fund (State Transfer)

**Fund Description**

Provide construction and maintenance of roads and bridges in the County Highway Network.  
 Revenues from this fund continue to be used to improve the safety and efficiency of the County Highway System.

**IL Statute: 605 ILCS 5/5-701.1**

Any county board may use any motor fuel tax money allotted to it for the construction of  
 (1) highways within the county designated as county highways, or  
 (2) county highways within the corporate limits of any municipality within such county, or  
 (3) county highways within the corporate limits of any park district within such county, or  
 (4) any county highway to be constructed under Section 5-406 of this Code.

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	798,424	1,473,486	810,251	810,284	1,842,114	127.4%
<b>REVENUE</b>						
150-1-000-1135 Interest Income	1,244	1,114	1,000	709	1,000	
150-1-000-1386 County Consolidated Program	186,761	269,918	186,761	277,167	270,000	
150-1-000-1387 Allotments	1,416,254	902,865	1,600,000	1,993,754	1,400,000	-12.5%
150-1-000-1388 State Capital Bill	606,918					
Total Revenue	2,211,177	1,173,896	1,787,761	2,271,630	1,671,000	-6.5%
<b>CAPITAL</b>						
150-2-000-6761 Road Construction & Maint.	1,536,115	1,837,098	2,000,000	1,239,800	2,500,000	
Total Capital	1,536,115	1,837,098	2,000,000	1,239,800	2,500,000	25.0%
Total Expenditure	1,536,115	1,837,098	2,000,000	1,239,800	2,500,000	
<b>Revenue over/(under) Expenditure</b>	675,062	(663,202)	(212,239)	1,031,830	(829,000)	
<b>Ending Balance</b>	1,473,486	810,284	598,012	1,842,114	1,013,114	69.4%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	56	56	230,197	230,197	6,893	12270.7%
<b>REVENUE</b>						
170-1-000-1320     Receipts from State of IL	23,788	250,843		0	25,000	
170-1-000-1321     Receipts from Township			31,000	30,523	0	
170-1-000-1135     Interest Earned	0	16		161		
Total Revenue	23,788	250,859	31,000	30,684	25,000	-90.0%
<b>EXPENDITURES</b>						
170-2-000-6650     Miscellaneous Expenditures	0	0	0	0	0	
Total Expenditure	0	0	0	0	0	
<b>Revenue over/(under) Expenditure</b>	23,788	250,859	31,000	30,684	25,000	
<b>TRANSFERS OUT</b>						
170-2-000-6701     Transfer to County Bridge	23,788	20,717	280,000	253,988	25,000	
Total Transfers Out	23,788	20,717	280,000	253,988	25,000	20.7%
<b>Ending Balance</b>	56	230,197	-18,803	6,893	6,893	

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>		315,969	313,969	314,969	315,969	315,969	0.32%
REVENUE							
180-1-000-1320	Revenues	7,000	7,000	5,000	4,000	10,000	
	<b>Total Revenue</b>	7,000	7,000	5,000	4,000	10,000	100.00%
CONTRACTUAL							
180-2-000-6650	Expenditures	9,000	5,000	0	4,000	0	
	<b>Total Expenditure</b>	9,000	5,000	0	4,000	0	
<b>Revenue over/(under) Expenditure</b>		(2,000)	2,000	5,000	0	10,000	
TRANSFERS OUT							
180-2-000-6651	Transfer to Trans. Sales Tax Fund	0	0	255,000	0	10,000	
	<b>Total Transfers Out</b>	0	0	255,000	0	10,000	
<b>Ending Balance</b>		313,969	315,969	64,969	315,969	315,969	386.34%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	40,000	62,916	89,419	89,419	98,674	10.4%
REVENUE						
191-1-000-1320     Other Revenues						
Total Revenue	0	0	0	0	0	
EXPENDITURES						
191-2-000-6750     Path/Sidewalk Construction			50,000		50,000	
191-2-000-6751     City of Yorkville	5,000	10,000		35,000		
191-2-000-6752     Oswegoland Park District	6,853			5,745		
191-2-000-6753     Village of Lisbon						
191-2-000-6754     Village of Oswego						
191-2-000-6755     City of Plano	15,231	13,497				
Total Expenditure	27,084	23,497	50,000	40,745	50,000	0.0%
<b>Revenue over/(under) Expenditure</b>	(27,084)	(23,497)	(50,000)	(40,745)	(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	
<b>Ending Balance</b>	62,916	89,419	89,419	98,674	98,674	10.4%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	5,250	8,000	10,750	10,750	13,500	25.6%
<b>REVENUE</b>						
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%
<b>EXPENDITURE</b>						
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	
<b>Revenue over/(under) Expenditure</b>	2,750	2,750	2,750	2,750	2,750	
<b>Ending Balance</b>	8,000	10,750	13,500	13,500	16,250	20.4%



# 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):**

**2014**                  **2015**                  **2016**                                  **2017**  
**2**                                  **2**                                  **2**    **2**

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	44,654	60,179	112,935	112,935	127,463	12.9%
<b>REVENUE</b>						
350-1-000-1320 Rabies Tags Sold	176,058	181,835	170,790	188,509	184,000	
350-1-000-1325 Fines & Fees	35,950	30,544	39,500	25,191	25,000	
350-1-000-1335 Donations	4,473	17,708	5,500	2,648	5,000	
350-1-000-1336 Intact Registration Fee > \$10	11,440	11,762	9,500	14,379	12,000	
350-1-000-1340 Misc. Revenue	837	340	200	196	300	
Total Revenue	228,758	242,188	225,490	230,922	226,300	0.4%
<b>PERSONNEL</b>						
350-2-000-6101 Director	35,614	30,450	43,500	38,039	47,800	
350-2-000-6102 Kennel Mgr/AC Officer	36,664	35,240	38,000	4,454	29,120	
350-2-000-6103 Other	53,916	54,667	58,000	57,142	61,906	
350-2-000-6104 AC Administrator	6,000	6,000	6,300	6,289	6,500	
Total Personnel	132,194	126,357	145,800	105,923	145,326	-0.3%
<b>CONTRACTUAL</b>						
350-2-000-6206 Training & Conferences	1,323	75	1,500	393	1,500	
350-2-000-6207 Cellular Phones	118	97	250	119	250	
350-2-000-6217 Vehicle Expense/Gas	1,654	1,689	2,400	1,034	2,500	
350-2-000-6894 Volunteers/Public Relations	807	363	1,000	599	1,000	
350-2-000-6895 Neuter/Spay Fees				223		
350-2-000-6897 Transportation/Board & Care	15,082	9,457	15,000	8,671	15,000	
350-2-000-6900 Observation/Disposal	450	300	500	300	500	
Total Contractual	19,434	11,981	20,650	11,338	20,750	0.5%

# Animal Control Fund

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% Change In Budget
<b>COMMODITIES</b>						
350-2-000-6200 Supplies	724	498	1,900	1,147	2,000	
350-2-000-6201 Postage	697	839	1,100	781	1,100	
350-2-000-6369 Uniforms	313	172	500		500	
350-2-000-6896 Rabies Tags	2,262	2,683	2,800	3,538	2,500	
350-2-000-6901 Microchips	2,223	1,300	2,000	1,738	1,700	
Total Commodities	6,218	5,492	8,300	7,204	7,800	-6.0%
<b>CAPITAL</b>						
350-2-000-6216 Equipment	4,523	2,479	4,000	1,718	4,000	
350-2-000-6898 Kennel Improvements				333		
350-2-000-9999 Capital Expenditures	1,244		3,000	4,376	2,500	
Total Capital	5,767	2,479	7,000	6,426	6,500	-7.1%
Total Expenditure	163,612	146,310	181,750	130,891	180,376	-0.8%
<b>Revenue over/(under) Expenditure</b>	65,146	95,878	43,740	100,031	45,924	
<b>TRANSFERS OUT</b>						
350-2-000-6300 Transfer to General Fund	15,151	7,476	16,740	8,665	8,491	
350-2-000-6305 Transfer to IMRF/SS	19,469	20,646	27,000	16,838	25,890	
350-2-000-6310 Transfer to AC Cap. Imp. Fund	15,000	15,000		60,000	10,000	
Total Transfers Out	49,620	43,122	43,740	85,503	44,381	1.5%
<b>Ending Balance</b>	60,179	112,935	112,935	127,463	129,006	14.2%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% Change In Budget
<b>Beginning Balance</b>		250	21,935	33,497	33,497	32,810	-2.1%
<b>REVENUE</b>							
341-1-000-1335	Donations and Receipts	26,294	12,915	1,000	25	0	
	Total Revenue	26,294	12,915	1,000	25	0	-100.0%
<b>EXPENDITURE</b>							
341-2-000-6902	Animal Medical Care Expenses	1,767		2,500	443	3,000	
341-2-000-6903	Heartworm Testing	533	762	1,500	159	-	
341-2-000-6904	FeLuk/FIV Testing	2,310	591	3,750	110	-	
	Total Expenditure	4,609	1,353	7,750	712	3,000	-61.3%
<b>Revenue over/(under) Expenditure</b>		21,685	11,562	(6,750)	(687)	(3,000)	
<b>Ending Balance</b>		21,935	33,497	26,747	32,810	29,810	11.4%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% Change In Budget
<b>Beginning Balance</b>		4,020	5,865	7,990	7,990	9,670	21.0%
<b>REVENUE</b>							
860-1-000-1320	Fees Collected: Running at Large Fee	1845	2125	1500	1,680	1,500	
	Total Revenue	1,845	2,125	1,500	1,680	1,500	0.0%
<b>EXPENDITURE</b>							
860-2-000-6650	Remittance to State	-		1,500	-	9,490	
	Total Expenditure	-	-	1,500	-	9,490	532.7%
<b>Revenue over/(under) Expenditure</b>		1,845	2,125	0	1,680	(7,990)	
<b>Ending Balance</b>		5,865	7,990	7,990	9,670	1,680	

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	64,358	71,549	83,094	83,094	97,715	17.6%
REVENUE						
870-1-000-1320 Fees Collected: Intact Registration	15,125	16,057	12,000	18,994	16,000	
Total Revenue	15,125	16,057	12,000	18,994	16,000	33.3%
CONTRACTUAL						
870-2-000-6650 Spay/Neuter Adopted Dogs/Cats	4,510	2,326	6,000	2,760	4,500	
870-2-000-6895 Spay/Neuter Targeted Dogs/Cats	3,424	2,186	4,000	1,613	2,500	
Total Expenditure	7,934	4,512	10,000	4,373	7,000	-30.0%
<b>Revenue over/(under) Expenditure</b>	7,191	11,545	2,000	14,621	9,000	
<b>Ending Balance</b>	71,549	83,094	85,094	97,715	106,715	25.4%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	0	-3	0	-1,415	-2,874	
REVENUE						
371-1-000-1320 Grant	1,412		1,459	0	1,459	
Total Revenue	1,412	0	1,459	0	1,459	0.0%
OTHER						
371-2-000-6650 Expenditure	1,415	1,412	1,459	1,459	1,459	
Total Other	1,415	1,412	1,459	1,459	1,459	
Total Expenditure	1,415	1,412	1,459	1,459	1,459	0.0%
<b>Revenue over/(under) Expenditure</b>	-3	-1,412	0	-1,459	0	
<b>Ending Balance</b>	-3	-1,415	0	-2,874	-2,874	

# Recorder Document Storage Fund

		2014	2015	2016			
Full Time Staff paid from fund (annual):		5	5	5	2017 5		
ACCOUNT & DESCRIPTION		ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>		576,537	534,348	522,715	522,715	517,305	-1.0%
REVENUE							
380-1-000-1320	Doc Storage Fund	170,885	192,221	204,250	188,649	185,250	
	Total Revenue	170,885	192,221	204,250	188,649	185,250	-9.3%
PERSONNEL							
380-2-000-6102	Salaries	122,706	128,022	137,490	107,964	137,490	
	Total Personnel	122,706	128,022	137,490	107,964	137,490	
OTHER							
380-2-000-6650	Expenses & Capital	90,367	75,833	90,000	81,095	90,000	
380-2-000-6910	Cost Study			5,000	5,000	5,000	
	Total Other	90,367	75,833	95,000	86,095	95,000	
	Total Expenditure	213,073	203,855	232,490	194,059	232,490	
<b>Revenue over/(under) Expenditure</b>		(42,188)	(11,634)	(28,240)	(5,410)	(47,240)	
<b>Ending Balance</b>		534,348	522,715	494,475	517,305	470,065	-4.9%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	32,337	0	0	0	0	
REVENUE						
810-1-000-1320 Revenues	143,613	166,806	193,500	167,562	175,000	
Total Revenue	143,613	166,806	193,500	167,562	175,000	-9.6%
OTHER						
810-2-000-6650 Remittance to State	175,950	166,806	193,500	167,562	175,000	
Total Other	175,950	166,806	193,500	167,562	175,000	
Total Expenditure	175,950	166,806	193,500	167,562	175,000	-9.6%
<b>Revenue over/(under) Expenditure</b>	-32,337	0	0	0	0	
<b>Ending Balance</b>	0	0	0	0	0	



# Help America Vote Act (HAVA)

## Fund Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	112,973	66,709	68,865	68,865	74,139	7.7%
REVENUE						
920-1-000-1320 Grant Revenue	53,249	2,156	30,000	5,274	5,000	
Total Revenue	53,249	2,156	30,000	5,274	5,000	-83.3%
EXPENDITURE						
920-2-000-6650 Grant Expenditure	5,848	0	30,000	0	5,000	
Total Expenditure	5,848	0	30,000	0	5,000	-83.3%
<b>Revenue over/(under) Expenditure</b>	47,401	2,156	0	5,274	0	
TRANSFERS OUT						
920-2-000-6300 Transfer to General Fund	93,665					
Total Transfers Out	93,665	0	0	0	0	
<b>Ending Balance</b>	66,709	68,865	68,865	74,139	74,139	7.7%

# Tax Sale Automation Fund

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	26,178	12,851	7,558	12,138	15,779	108.8%
REVENUE						
530-1-000-1320 Tax Sale Fees	12,312	13,940	15,000	21,135	15,000	
Total Revenue	12,312	13,940	15,000	21,135	15,000	0.0%
PERSONNEL						
530-2-000-6101 Salaries	10,980	6,267	4,000	7,999	4,000	
Total Personnel	10,980	6,267	4,000	7,999	4,000	0.0%
OTHER						
530-2-000-6650 Expenditures	14,660	8,387	17,000	9,495	17,000	
Total Other	14,660	8,387	17,000	9,495	17,000	0.0%
Total Expenditure	25,639	14,653	21,000	17,494	21,000	0.0%
<b>Revenue over/(under) Expenditure</b>	(13,327)	(713)	(6,000)	3,641	(6,000)	
<b>Ending Balance</b>	12,851	12,138	1,558	15,779	9,779	527.7%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	215,987	225,647	225,647	234,807	245,807	8.9%
<b>REVENUE</b>						
540-1-000-1320 Tax Sale Fees	9,660	9,160	10,000	11,000	10,000	
540-1-000-1325 Miscellaneous Income						
Total Revenue	9,660	9,160	10,000	11,000	10,000	0.0%
<b>OTHER</b>						
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	
<b>Revenue over/(under) Expenditure</b>	9,660	9,160	5,000	11,000	5,000	
<b>Ending Balance</b>	225,647	234,807	230,647	245,807	250,807	8.7%

## 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	35,400	41,472	39,561	35,161	60,901	53.9%
REVENUE						
820-1-000-1320 Tax Sale Fees	266,472	270,600	255,000	275,740	30,000	
Total Revenue	266,472	270,600	255,000	275,740	30,000	-88.2%
OTHER						
820-2-000-6650 Expenditures	735,400	1,911	5,000	0	5,000	
Total Expenditure	735,400	1,911	5,000	0	5,000	0.0%
<b>Revenue over/(under) Expenditure</b>	(468,928)	268,689	250,000	275,740	25,000	
TRANSFERS IN						
8201-000-1300 Transfer from GF	700,000	0	0	0	0	
Total Transfers In	700,000	0	0	0	0	
TRANSFERS OUT						
8202-000-6300 Transfer to GF	225,000	275,000	250,000	250,000	0	
Total Transfers Out	225,000	275,000	250,000	250,000	0	
<b>Ending Balance</b>	41,472	35,161	39,561	60,901	85,901	117.1%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	7,967	10,346	12,948	12,948	15,250	17.8%
REVENUE						
360-1-000-1320 Fines/Fees Collected	2,379	2,602	2,700	2,302	2,600	
Total Revenue	2,379	2,602	2,700	2,302	2,600	-3.7%
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	
<b>Revenue over/(under) Expenditure</b>	2,379	2,602	700	2,302	600	
<b>Ending Balance</b>	10,346	12,948	13,648	15,250	15,850	16.1%

# Sheriff Prevention of Alcohol/Criminal Violence Fund

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	40,573	46,392	38,666	38,666	52,038	34.6%
REVENUE						
390-1-000-1320 Fines	19,188	19,179	15,000	21,080	21,000	
Total Revenue	19,188	19,179	15,000	21,080	21,000	40.0%
CAPITAL						
390-2-000-6650 Law Enforcement Equipment	13,369	26,905	17,500	7,708	11,850	
Total Capital	13,369	26,905	17,500	7,708	11,850	
Total Expenditure	13,369	26,905	17,500	7,708	11,850	-32.3%
<b>Revenue over/(under) Expenditure</b>	5,819	(7,726)	(2,500)	13,372	9,150	
<b>Ending Balance</b>	46,392	38,666	36,166	52,038	61,188	69.2%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	59,418	55,663	67,031	67,946	94,727	41.3%
REVENUE						
400-1-000-1320    Circuit Clerk Fines	21,387	26,714	25,000	33,076	28,225	
400-1-000-1325    Sheriff Drug Forfeitures	9,297	14,224	35,000	21,325	17,000	
Total Revenue	30,684	40,938	60,000	54,400	45,225	-24.6%
CONTRACTUAL						
400-2-000-6650    Drug Abuse Prevention	20,249	28,655	28,000	27,619	18,570	
Total Other	20,249	28,655	28,000	27,619	18,570	
Total Expenditure	20,249	28,655	28,000	27,619	18,570	-33.7%
<b>Revenue over/(under) Expenditure</b>	10,435	12,283	32,000	26,781	26,655	
TRANSFERS OUT						
8202-000-6300    Transfer to GF	14,190					
Total Transfers Out	14,190	0	0	0	0	
<b>Ending Balance</b>	55,663	67,946	99,031	94,727	121,382	22.6%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	27,610	30,732	34,622	34,625	39,214	13.3%
REVENUE						
402-1-000-1135 Interest	27	34		35		
402-1-000-1320 Fees	4,000	4,000	4,500	5,000	4,000	
Total Revenue	4,027	4,034	4,500	5,035	4,000	-11.1%
EXPENDITURE						
402-2-000-6650 Expenditures	905	141	15,000	446	15,000	
Total Expenditure	905	141	15,000	446	15,000	0.0%
Total Expenditure	905	141	15,000	446	15,000	
<b>Revenue over/(under) Expenditure</b>	3,122	3,893	(10,500)	4,589	(11,000)	
<b>Ending Balance</b>	30,732	34,625	24,122	39,214	28,214	17.0%



# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	102,576	79,927	140,324	140,328	122,560	-12.7%
REVENUE						
403-1-000-1320 Revenue	66,000	81,500	100,000	63,000	74,000	
403-1-000-1325 Interest	32	34		32		
Total Revenue	66,032	81,534	100,000	63,032	74,000	-26.0%
EXPENDITURE						
403-2-000-6454 Inmate Supplies	20,323	21,132	35,940	20,800	35,475	
403-2-000-6455 Inmate Medical	68,358		60,000	60,000	43,411	
Total Expenditure	88,681	21,132	95,940	80,800	78,886	-17.8%
Total Expenditure	88,681	21,132	95,940	80,800	78,886	
<b>Revenue over/(under) Expenditure</b>	(22,649)	60,401	4,060	(17,768)	(4,886)	
<b>Ending Balance</b>	79,927	140,328	144,384	122,560	117,674	-18.5%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	65,046	59,006	57,896	58,396	59,423	2.6%
<b>REVENUE</b>						
840-1-000-1320 FTA Fund Revenue	24,966	26,134	30,000	26,453	30,000	
Total Revenue	24,966	26,134	30,000	26,453	30,000	0.0%
<b>EXPENDITURE</b>						
840-2-000-6650 FTA Fund Expense	31,005	26,745	32,000	25,425	32,000	
Total Expenditure	31,005	26,745	32,000	25,425	32,000	0.0%
Total Expenditure	31,005	26,745	32,000	25,425	32,000	
<b>Revenue over/(under) Expenditure</b>	(6,039)	(611)	(2,000)	1,028	(2,000)	
<b>Ending Balance</b>	59,006	58,396	55,896	59,423	57,423	2.7%

## 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	44,852	39,171	38,667	39,767	50,781	31.3%
<b>REVENUE</b>						
910-1-000-1320 Fines	19,793	27,940	25,000	35,087	30,000	
Total Revenue	19,793	27,940	25,000	35,087	30,000	20.0%
<b>CAPITAL</b>						
910-2-000-6650 Vehicles	25,474	27,345	25,000	24,072	28,243	
Total Capital	25,474	27,345	25,000	24,072	28,243	13.0%
Total Expenditure	25,474	27,345	25,000	24,072	28,243	
<b>Revenue over/(under) Expenditure</b>	(5,681)	596	0	11,015	1,757	
<b>Ending Balance</b>	39,171	39,767	38,667	50,781	52,538	35.9%

# County Reserve Fund

**Fund Description**

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

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	134,726	121,859	129,523	129,526	95,545	-26.2%
<b>REVENUE</b>						
600-1-000-1135 Interest	32	30		29		
600-1-000-1320 Miscellaneous Clearing Revenue	20,342	14,555	15,100	0	15,100	
600-1-000-1321 Enforcement Grant Revenue	3,288	1,182		2,200		
600-1-000-1324 Nuclear Grant Revenue	6,050	350		11,435		
600-1-000-1325 Smoke Free Grant Revenue	1,100			0		
600-1-000-1326 Drug Court Redeployment		15,000		0		
Total Revenue	30,813	31,118	15,100	13,664	15,100	0.0%
<b>EXPENDITURE</b>						
600-2-000-6102 Salaries - Enforcement Grant	5,222	1,107		1,107		
600-2-000-6650 Miscellaneous Clearing Expense	32,993	6,586	11,100	38,515	11,100	
600-2-000-6653 Nuclear Grant - Expense	5,464	757		8,023		
600-2-000-6656 Drug Court Redeployment		15,000		0		
Total Expenditure	43,680	23,450	11,100	47,645	11,100	0.0%
<b>Revenue over/(under) Expenditure</b>	(12,867)	7,667	4,000	(33,981)	4,000	
<b>Ending Balance</b>	121,859	129,526	133,523	95,545	99,545	-25.4%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>		318,146	301,787	296,363	312,645	343,528	15.9%
REVENUE							
420-1-000-1320	Circuit Clerk Fees	210,610	199,682	200,000	189,506	185,000	
	Total Revenue	210,610	199,682	200,000	189,506	185,000	-7.5%
PERSONNEL							
420-2-000-6106	Salaries - Overtime	25,229	24,193	30,000	8,929	27,000	
	Total Personnel	25,229	24,193	30,000	8,929	27,000	-10.0%
OTHER							
420-2-000-6650	Expenditures	51,741	14,632	45,000	39,694	95,000	
	Total Other	51,741	14,632	45,000	39,694	95,000	111.1%
	Total Expenditure	76,969	38,825	75,000	48,623	122,000	62.7%
<b>Revenues over/(under) Expenses</b>		133,640	160,858	125,000	140,883	63,000	
TRANSFERS OUT							
420-2-000-6300	Transfer to Gen Fund	150,000	150,000	120,000	110,000	80,000	
	Total Transfers Out	150,000	150,000	120,000	110,000	80,000	-33.3%
<b>Ending Balance</b>		301,787	312,645	301,363	343,528	326,528	8.4%

# State's Attorney Records Automation

**Fund Description**

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

**IL Statute**

**55 ILCS 5/4-2002**

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

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	7,701	13,618	19,458	19,978	25,916	33.2%
REVENUE						
442-1-000-1320 Fees	5,917	6,360	5,500	5,938	5,500	
Total Revenue	5,917	6,360	5,500	5,938	5,500	0.0%
EXPENDITURE						
442-2-000-6650 Expenditure	0	0	12,500	0	14,500	
Total Expenditure	0	0	12,500	0	14,500	
<b>Revenue over/(under) Expenditure</b>	5,917	6,360	(7,000)	5,938	(9,000)	
<b>Ending Balance</b>	13,618	19,978	12,458	25,916	16,916	35.8%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	500	923	4,851	4,851	12,164	150.7%
REVENUE						
443-1-000-1320 Revenue	1,150	5,029	15,000	13,803	15,000	
Total Revenue	1,150	5,029	15,000	13,803	15,000	
EXPENDITURE						
443-2-000-6650 Expenditure	727	1,101	15,000	6,490	15,000	
Total Expenditure	727	1,101	15,000	6,490	15,000	0.0%
Total Expenditure	727	1,101	15,000	6,490	15,000	
<b>Revenue over/(under) Expenditure</b>	423	3,928	0	7,313	0	
<b>Ending Balance</b>	923	4,851	4,851	12,164	12,164	150.7%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	0	0	0	0	38	
REVENUE						
444-1-000-1320 Revenue	0	0	0	38	1	
Total Revenue	0	0	0	38	1	
EXPENDITURE						
444-2-000-6650 Expenditure	0	0	0	0	1	
Total Expenditure	0	0	0	0	1	
Total Expenditure	0	0	0	0	1	
<b>Revenue over/(under) Expenditure</b>	0	0	0	38	0	
<b>Ending Balance</b>	0	0	0	38	38	



# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	36,455	42,127	45,090	45,090	46,599	3.3%
<b>REVENUE</b>						
500-1-000-1320 Fines & Forfeitures	5,936	4,456	4,000	11,046	5,000	
Total Revenue	5,936	4,456	4,000	11,046	5,000	25.0%
<b>OTHER</b>						
500-2-000-6650 Drug Abuse Prevention	264	1,492	10,000	9,537	20,000	
Total Other	264	1,492	10,000	9,537	20,000	
Total Expenditure	264	1,492	10,000	9,537	20,000	100.0%
<b>Revenue over/(under) Expenditure</b>	5,672	2,963	(6,000)	1,509	(15,000)	
<b>Ending Balance</b>	42,127	45,090	39,090	46,599	31,599	-19.2%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	4,107	4,107	4,107	4,107	3,865	-5.9%
REVENUE						
770-1-000-1320 Donations/Revenues		0	1	0	1	
Total Revenue	0	0	1	0	1	
OTHER						
770-2-000-6650 Expenditures	0	0	2,000	242	3,500	
Total Other	0	0	2,000	242	3,500	75.0%
Total Expenditure	0	0	2,000	242	3,500	
<b>Revenue over/(under) Expenditure</b>	0	0	(1,999)	(242)	(3,499)	
<b>Ending Balance</b>	4,107	4,107	2,108	3,865	366	-82.6%

# 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...

		2014	2015	2016			2017
<b>Full Time Staff paid from fund (annual):</b>		<b>5.0</b>	<b>5.0</b>	<b>6.0</b>			<b>6.0</b>
ACCOUNT & DESCRIPTION		ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>		840,258	775,767	746,572	758,700	666,352	-10.7%
REVENUE							
440-1-000-1320	Fees Collected	153,081	150,092	155,000	139,307	155,000	
440-1-000-1325	Miscellaneous						
	<b>Total Revenue</b>	153,081	150,092	155,000	139,307	155,000	
PERSONNEL							
440-2-000-6101	Salaries	150,320	140,938	230,278	220,369	255,850	
	<b>Total Personnel</b>	150,320	140,938	230,278	220,369	255,850	11.1%
CONTRACTUAL							
440-2-000-6650	Document Storage	67,254	26,221	62,500	11,286	40,000	
	<b>Total Other</b>	67,254	26,221	62,500	11,286	40,000	
	<b>Total Expenditure</b>	217,573	167,159	292,778	231,655	295,850	1.0%
<b>Revenue over/(under) Expenditure</b>		(64,492)	(17,067)	(137,778)	(92,347)	(140,850)	
<b>Ending Balance</b>		775,767	758,700	608,794	666,352	525,502	-13.7%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	Change In Budget
<b>Beginning Balance</b>		125	125	125	125	125	0.0%
REVENUE							
441-1-000-1320	Revenue	0	0	125	0	0	
	<b>Total Revenue</b>	0	0	125	0	0	-100.0%
OTHER							
441-2-000-6650	Expenses	0	0	0	0	0	
	<b>Total Expenditure</b>	0	0	0	0	0	
	<b>Revenue over/(under) Expenditure</b>	0	0	125	0	0	
<b>Ending Balance</b>		125	125	250	125	125	-50.0%

# Court Automation Fund

**Fund Description**

Fee established by County Board ordinance. Fee collected by and directed by the Circuit Clerk.  
 The goal is to continually improve, update and provide an integrated record keeping system for Kendall County courts that will function with efficiency and maintain the integrity of our judicial system.

**County Resolution 92-21 & 705 ILCS 105/27.3a**

		2014	2015	2016	2017		
<b>Full Time Staff paid from fund (annual):</b>		2	3	1	1		
Account No.	Description	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% Change In Budget
<b>Beginning Balance</b>		728,354	691,688	596,436	608,387	509,195	-14.6%
REVENUE							
450-1-000-1320	Fees Collected	150,559	147,254	150,000	140,618	200,000	
450-1-000-1325	Court Automation	0	0		0		
	<b>Total Revenue</b>	150,559	147,254	150,000	140,618	200,000	33.3%
PERSONNEL							
450-2-000-6101	Salaries	96,896	133,242	66,600	65,235	69,362	4.1%
	<b>Total Personnel</b>	96,896	133,242	66,600	65,235	69,362	
OTHER							
450-2-000-6650	Court Automation Exp.	90,328	97,313	215,000	174,575	300,000	
	<b>Total Other</b>	90,328	97,313	215,000	174,575	300,000	
	<b>Total Expenditure</b>	187,225	230,555	281,600	239,810	369,362	31.2%
<b>Revenue over/(under) Expenditure</b>		(36,666)	(83,301)	(131,600)	(99,192)	(169,362)	
TRANSFERS OUT							
450-2-000-6300	Transfer to General Fund					45,000	
	<b>Total Transfers Out</b>	0	0	0	0	45,000	
<b>Ending Balance</b>		691,688	608,387	464,836	509,195	294,833	-36.6%

# 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.

		2014	2015	2016			
<b>Full Time Staff paid from fund (annual):</b>		2	2	2	2017		
					2		
ACCOUNT & DESCRIPTION		ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>		251,654	252,933	233,075	233,075	242,019	3.8%
<b>REVENUE</b>							
460-1-000-1320	Fees Collected	50,718	38,231	45,000	56,406	45,000	
460-1-000-1325	IL State Reimbursement	12,968	8,763	2,000	13,175	4,000	
	<b>Total Revenue</b>	63,686	46,994	47,000	69,581	49,000	4.3%
<b>PERSONNEL</b>							
460-2-000-6101	Salaries	51,931	56,218	59,710	58,579	65,234	
	<b>Total Personnel</b>	51,931	56,218	59,710	58,579	65,234	9.3%
<b>CONTRACTUAL</b>							
460-2-000-6216	Equipment Maintenance	8,925	8,925	13,000		13,000	
	<b>Total Contractual</b>	8,925	8,925	13,000		13,000	
<b>COMMODITIES</b>							
460-2-000-6200	Office Supplies	247	489	2,700	1,036	2,000	
460-2-000-6201	Postage	1,211	1,221	1,500	1,022	1,000	
460-2-000-6231	Computer Supplies	94		200		200	
	<b>Total Commodities</b>	1,551	1,710	4,400	2,058	3,200	-27.3%
<b>OTHER</b>							
460-2-000-6650	Miscellaneous			2,000		2,000	
	<b>Total Other</b>			2,000		2,000	
	<b>Total Expenditure</b>	62,407	66,852	79,110	60,637	83,434	5.5%
	<b>Revenue over/(under) Expenditure</b>	1,279	(19,858)	(32,110)	8,944	(34,434)	
	<b>Ending Balance</b>	252,933	233,075	200,965	242,019	207,585	3.3%

# 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.

<b>Full Time Staff paid from fund (annual):</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	<b>0.3</b>	<b>0.3</b>	<b>0.3</b>	<b>0.25</b>

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	Change In Budget
<b>Beginning Balance</b>	5,539	12,335	13,207	14,945	29,397	122.6%
<b>REVENUE</b>						
900-1-000-1320 Fees Collected	21,039	20,751	20,000	20,259	20,000	
Total Revenue	21,039	20,751	20,000	20,259	20,000	0.0%
<b>OTHER</b>						
900-2-000-6101 Salaries	14,243	18,141	19,160	5,807	15,000	
900-2-000-6650 Expenses	0	0	0	0	4,635	
Total Other	14,243	18,141	19,160	5,807	19,635	2.5%
Total Expenditure	14,243	18,141	19,160	5,807	19,635	
<b>Revenue over/(under) Expenditure</b>	6,796	2,611	840	14,452	365	
<b>Ending Balance</b>	12,335	14,945	14,047	29,397	29,762	111.9%

# Circuit Clerk Electronic Citation Fund

**Fund Description**

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

**IL Statute: 705 ILCS 105/27.3e**

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

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	27,178	35,679	43,794	44,523	52,677	20.3%
<b>REVENUE</b>						
830-1-000-1320 Fines Collected/Circuit Clerk	8,501	8,844	9,000	8,154	9,000	
<b>Total Revenue</b>	<b>8,501</b>	<b>8,844</b>	<b>9,000</b>	<b>8,154</b>	<b>9,000</b>	<b>0.0%</b>
<b>EXPENDITURE</b>						
830-2-000-6650 Expenditures	0	0	10,000	0	46,000	
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>46,000</b>	<b>360.0%</b>
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>46,000</b>	
<b>Revenue over/(under) Expenditure</b>	<b>8,501</b>	<b>8,844</b>	<b>(1,000)</b>	<b>8,154</b>	<b>(37,000)</b>	
<b>Ending Balance</b>	<b>35,679</b>	<b>44,523</b>	<b>42,794</b>	<b>52,677</b>	<b>15,677</b>	<b>-63.4%</b>



# 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.

		2014	2015	2016			
<b>Full Time Staff paid from fund (annual):</b>		<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>2017</b>		
					<b>0.2</b>		
ACCOUNT & DESCRIPTION		ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>		248,811	195,522	137,345	141,427	78,571	-42.8%
REVENUE							
430-1-000-1320	Law Library Fees	57,041	51,155	60,000	49,400	50,000	
430-1-000-1325	Miscellaneous Revenue	0					
	<b>Total Revenue</b>	57,041	51,155	60,000	49,400	50,000	-16.7%
PERSONNEL							
430-2-000-6101	Salaries	9,828	10,066	10,000	10,326	10,000	
	<b>Total Personnel</b>	9,828	10,066	10,000	10,326	10,000	
CAPITAL							
430-2-000-6650	Expenditure	14,519	6,880		2,739		
	<b>Total Expenditure</b>	14,519	6,880	0	2,739	0	
CONTRACTUAL							
430-2-000-7004	Westlaw Online - Patron Acces	11,995	12,355	12,648	15,759	12,648	
430-2-000-7005	Westlaw Online - Courthouse Staff	35,030	35,455	28,000	32,000	22,000	
430-2-000-7008	Law Lib. Books/ Subscriptions	38,958	40,493	30,000	51,432	30,000	
	<b>Total Contractual</b>	85,984	88,303	70,648	99,191	64,648	-8.5%
	<b>Total Expenditure</b>	110,330	105,249	80,648	112,257	74,648	-7.4%
	<b>Revenue over/(under) Expenditure</b>	(53,289)	(54,094)	(20,648)	(62,857)	(24,648)	
	<b>Ending Balance</b>	195,522	141,427	116,697	78,571	53,923	-53.8%

# Probation Services Fund

**Fund Description**

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

**IL Statute: 730ILCS 110/15.1**

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

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	803,213	746,348	723,251	754,701	736,833	1.9%
<b>REVENUE</b>						
480-1-000-1320 Circuit Clerk Fees	152,818	180,540	155,000	132,765	145,000	
480-1-000-1520 Domestic Violence	24,130	30,401	25,000	21,300	25,000	
480-1-000-1521 GPS Monitoring Program	20,919	13,081	11,000	26,320	20,000	
480-1-000-1522 Underage Drinking Program	3,588	2,980	3,700	2,482	2,300	
480-1-000-1523 Equipment	0	51	0	0	0	
480-1-000-1525 O/P Risk Assessment	75	0	100	0	100	
480-1-000-1526 Drug Testing Revenue	625	651	500	792	750	
480-1-000-1528 Evaluation Reimbursement	750	0	500	872	0	
480-1-000-1529 Training	1,085	471	250	3,235	1,000	
480-1-000-1531 Parenting Education Program				100		
480-1-000-1532 Protective Order Violation Fee				200		
<b>Total Revenue</b>	203,990	228,175	196,050	188,065	194,150	-1.0%
<b>CONTRACTUAL</b>						
480-2-000-6203 Dues/Memberships	897	1,456	2,200	915	1,850	
480-2-000-6206 Training	15,829	18,122	20,000	19,990	20,000	
480-2-000-6214 Contractual Services - Programs	105,228	65,712	171,200	48,296	173,250	
480-2-000-6215 Contractual Services - Other	10,433	11,627	26,500	13,563	25,500	
480-2-000-6915 Drug Testing	9,612	12,136	18,000	13,049	18,000	
480-2-000-6916 GPS Monitoring Program	30,395	29,993	35,000	38,598	41,000	
480-2-000-6917 O/P Risk Assessment	3,000	2,250	0	0	0	
<b>Total Contractual</b>	175,394	141,296	272,900	134,410	279,600	2.5%
<b>CAPITAL</b>						
480-2-000-6216 Equipment	29,834	12,081	21,700	6,509	21,700	
480-2-000-6231 Software	18,600	15,315	22,000	11,408	20,000	
<b>Total Capital</b>	48,434	27,396	43,700	17,918	41,700	-4.6%
<b>Total Expenditure</b>	223,828	168,692	316,600	152,328	321,300	1.5%
<b>Revenue over/(under) Expenditure</b>	(19,838)	59,483	(120,550)	35,738	(127,150)	
<b>TRANSFERS IN</b>						
480-1-000-1524 Mental Health Transfer	2,974	2,981	0	86	0	
<b>Total Transfers In</b>	2,974	2,981	0	86	0	
<b>TRANSFERS OUT</b>						
480-2-000-6300 Transfer to General Fund	40,000	37,785	45,000	38,692	30,000	
480-2-000-6305 Transfer to IMRF/SS Fund		16,326	15,000	15,000	0	
<b>Total Transfers Out</b>	40,000	54,112	60,000	53,692	30,000	-50.0%
<b>Ending Balance</b>	746,348	754,701	542,701	736,833	579,683	6.8%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	4,607	4,160	6,815	6,815	6,782	-0.5%
<b>REVENUE</b>						
470-1-000-1135 Interest	1	1		1		
470-1-000-1325 Receipts - Fees	4,320	5,793	4,000	0	4,000	
Total Revenue	4,321	5,794	4,000	1	4,000	0.0%
<b>COMMODITIES</b>						
470-2-000-6200 Office Equipment	2,080	2,018	667	0	667	
470-2-000-6207 Cell Phone Equipment	173	367	667	0	667	
470-2-000-6217 Vehicle Equipment	40	679	667	0	667	
470-2-000-6494 Morgue Equipment	0	0	667	0	667	
470-2-000-6497 Scene/Investigation Equipmen	2,396	0	667	0	667	
470-2-000-6650 Expenditure	79	74	665	34	665	
Total Expenditure	4,768	3,139	4,000	34	4,000	0.0%
<b>Revenue over/(under) Expenditure</b>	(447)	2,655	0	(33)	0	
<b>Ending Balance</b>	4,160	6,815	6,815	6,782	6,782	0.0%

# Coroner Fees

## Fund Description

This fund captures the fees paid for copies of transcripts of sworn testimony \$5 page, autopsy reports \$50, verdicts of coroner's jury \$5, toxicology reports \$25, printed or electronic pictures: greater amount of the actual cost or \$3, copies of miscellaneous reports except police reports: greater amount of actual cost or \$25 and coroner's or medical examiner's permits to cremate a dead human body \$50.  
New fund established in FY2010.

## IL Statute: 55 ILCS 5/4-7001

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

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	5,484	4,526	9,225	9,365	11,517	24.8%
<b>REVENUE</b>						
940-1-000-1320 Fees	8,670	7,330	3,500	6,263	3,500	
Total Revenue	8,670	7,330	3,500	6,263	3,500	0.0%
<b>CONTRACTUAL</b>						
940-2-000-6206 Training Expenses	3,495	1,790	583	0	583	
Total Contractual	3,495	1,790	583	0	583	
<b>COMMODITIES</b>						
940-2-000-6200 Office Supplies	2,829	0	583	0	583	
940-2-000-6205 Mileage	0	0	583	0	583	
940-2-000-6240 Clothing Allowances	1,277	597	583	0	583	
940-2-000-6494 Morgue Supplies	0	0	583	901	583	
940-2-000-6650 Expenditure	2,027	103	585	3,210	585	
Total Commodities	6,132	701	2,917	4,111	2,917	0.0%
Total Expenditure	9,628	2,491	3,500	4,111	3,500	0.0%
<b>Revenue over/(under) Expenditure</b>	(958)	4,839	0	2,152	0	
<b>Ending Balance</b>	4,526	9,365	9,225	11,517	11,517	24.8%

# 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	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	0	68,063	68,236	68,394	68,403	0.2%
REVENUE						
211-1-000-1135 Interest Income	575	330	400	10	15	
211-1-000-1335 Donations	67,488	0	0	0	0	
Total Revenue	68,063	330	400	10	15	-96.3%
OTHER						
211-2-000-6650 Expenditures	0	0	0	0	0	
Total Expenditures	0	0	0	0	0	
Revenue over/(under) Expenditure	68,063	330	400	10	15	
<b>Ending Balance</b>	68,063	68,394	68,636	68,403	68,418	-0.3%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	46,448	54,095	49,421	49,422	61,027	23.5%
REVENUE						
250-1-000-1135 Interest Earned	12	12		15		
250-1-000-1320 Receipts	7,635	7,839	7,500	11,590	4,656	
Total Revenue	7,647	7,850	7,500	11,605	4,656	-37.9%
OTHER						
250-2-000-6821 Loans	0	12,523	0	0	0	
Total Other	0	12,523	0	0	0	
Total Expenditure	0	12,523	0	0	0	
<b>Revenue over/(under) Expenditure</b>	7,647	(4,673)	7,500	11,605	4,656	
<b>Ending Balance</b>	54,095	49,422	56,921	61,027	65,683	15.4%

# Kendall Area Transit Fund

**Description**

Fund created in FY09 to fund Kendall County Para Transit.

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	199,763	210,210	174,400	177,497	167,034	-4.2%
<b>REVENUE</b>						
550-1-000-1135 Interest Income	228	144	100	99	100	
550-1-000-1575 IL DOAP (Downstate Operating Asst. Program)	759,579	581,386	700,000	612,633	700,000	
550-1-000-1580 Municipal Contributions	96,438	51,438	97,121	51,025	51,438	
550-1-000-1582 IDOT Section 5311	55,578	55,578	55,578	55,578	55,578	
550-1-000-1583 Contract Revenue	87,527	0				
550-1-000-1584 RTA Section 5310		0	95,000		194,000	
Total Revenue	999,349	688,546	947,799	719,335	1,001,116	5.6%
<b>CONTRACTUAL</b>						
550-2-000-6206 Training	94		2,000		2,000	
550-2-000-6216 Vehicle Maintenance			10,000		10,000	
550-2-000-7050 DVAC (DeKalb Voluntary Action Center)	990,915	734,347	947,699	767,327	1,001,016	
550-2-000-7051 Vehicle Lease & Insurance	45,203	23,988	0	8,206	0	
Total Contractual	1,036,212	758,335	959,699	775,533	1,013,016	5.6%
<b>COMMODITIES</b>						
550-2-000-6250 Expenditures				539		
Total Commodities	0	0	0	539	0	
<b>CAPITAL</b>						
550-2-000-6252 Vehicles	944	620	0		0	
550-2-000-6208 Equipment	753	433	10,000		10,000	
550-2-000-6253 Facilities		7,500	0		0	
Total Capital	1,697	8,553	10,000	0	10,000	
Total Expenditure	1,037,909	766,888	969,699	776,072	1,023,016	-26.1%
<b>Revenue over/(under) Expenditure</b>	(38,560)	(78,342)	(21,900)	(56,737)	(21,900)	
<b>TRANSFERS IN</b>						
550-1-000-1305 Transfer from Senior Services Levy	25,500	25,500	25,500	25,500	25,500	
550-1-000-1300 Transfer from General Fund	25,507	25,500	25,500	25,500	25,500	
Total Transfers In	51,007	51,000	51,000	51,000	51,000	
<b>TRANSFERS OUT</b>						
550-2-000-6310 Transfer to Liability Insurance Fund	2,000	5,371	4,727	4,727	5,905	
Total Transfers Out	2,000	5,371	4,727	4,727	5,905	
<b>Ending Balance</b>	210,210	177,497	198,773	167,034	190,229	-4.3%

# Liability Insurance Program

**Fund Description**

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

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	15,932	23,529	0	30,588	22,131	
REVENUE						
230-1-000-1135 Interest	1	0	1	0	1	
Total Revenue	1	0	1	0	1	
EXPENDITURE						
230-2-000-6650 Self Insured WC Claims	247,404	262,941	200,000	233,620	300,000	
Total Expenditure	247,404	262,941	200,000	233,620	300,000	14.1%
<b>Revenue over/(under) Expenditure</b>	(247,403)	(262,941)	(199,999)	(233,620)	(299,999)	
TRANSFERS IN						
230-1-000-1310 Transfer from Liability Ins. Fund	255,000	270,000	200,000	225,162	300,000	
Total Transfers In	255,000	270,000	200,000	225,162	300,000	
<b>Ending Balance</b>	23,529	30,588	1	22,131	22,132	-27.6%



# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% Change In Budget
<b>Beginning Balance</b>		1,318,266	445,001	265,001	265,001	265,001	
REVENUE							
760-1-000-1320	Revenues						
	Total Revenue						
OTHER							
760-2-000-6650	Expenditures	34,999		300,000		265,001	
	Total Expenditure	34,999		300,000		265,001	-11.7%
<b>Revenue over/(under) Expenditure</b>		(34,999)		(300,000)		(265,001)	
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			
	Total Transfers Out	838,266	180,000	180,000			-100.0%
<b>Ending Balance</b>		445,001	265,001	-214,999	265,001	0	-100.0%

# Capital Improvement Fund

**Fund Description**

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

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	1,517,754	805,912	1,022,299	1,022,299	1,137,380	11.3%
<b>REVENUE</b>						
040-1-000-1325 Other Revenue	9,100	4,200	8,400	700		
040-1-000-1546 Lease Income - KenCom	100,000	100,000	100,000	100,000	100,000	
040-1-000-1651 Video Gaming Tax	20,612	13,436	15,000	56,452	30,000	
Total Revenue	129,712	117,636	123,400	157,152	130,000	
<b>CAPITAL</b>						
040-2-000-6650 Expenditures	991,554	51,250	180,000	192,071	133,400	
Total Expenditure	991,554	51,250	180,000	192,071	133,400	-25.9%
<b>Revenue over/(under) Expenditure</b>	(861,842)	66,386	(56,600)	(34,919)	(3,400)	
<b>TRANSFERS IN</b>						
040-1-000-1300 Transfer from Gen Fund	102,000	150,000	150,000	150,000	150,000	
040-1-000-1330 Transfer from GIS Mapping Fund	48,000					
040-1-000-1354 Transfer from Co. Bldg Bond Proceeds					5,915	
Total Transfers In	150,000	150,000	150,000	150,000	155,915	
<b>Ending Balance</b>	805,912	1,022,299	1,115,699	1,137,380	1,289,895	15.6%

	FY16	FY17
<u>Administrative Services</u>		
Budget Software	\$20,000	
<u>County Clerk</u>		
Chairs		\$5,400
<u>Facilities Mgt</u>		
COB Windows		15,000
Historic CH Wiring		18,000
<u>COB Security</u>		
Security Improvements		25,000
Miscellaneous	50,000	20,000
<u>Planning, Building &amp; Zoning</u>		
New Truck		25,000
<u>Technology</u>		
Dell SANS	30,000	
1 GB COB Wireless	25,000	
1/2 Microsoft Licenses	55,000	
SCCM - System Center Configuration Manager		10,000
POE switches - Power Over Ethernet		15,000
	<b>180,000</b>	<b>133,400</b>

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	2,145,039	3,391,194	3,691,125	3,691,125	4,184,584	13.4%
<b>REVENUE</b>						
750-1-000-1565 Architect Deposits						
750-1-000-1566 Police Memorial Contribution					7,143	
Total Revenue	0	0	0	0	7,143	
<b>CAPITAL</b>						
750-2-000-6650 Expenditures	86,580	69		47,513	5,000	
750-2-000-6651 Vehicles			95,255	95,255	95,255	
750-2-000-6652 Jail/Courthouse Security System			2,000,000	156,512	3,000,000	
750-2-000-6653 Maintenance/Equipment			244,000	52,727	355,500	
750-2-000-6654 Police Memorial Expense				39,035	10,965	
Total Expenditure	86,580	69	2,339,255	391,042	3,466,720	48.2%
<b>Revenue over/(under) Expenditure</b>	(86,580)	(69)	(2,339,255)	(391,042)	(3,459,577)	
<b>TRANSFERS IN</b>						
750-1-000-1300 Transfer from Gen Fund	1,032,735					
750-1-000-1306 Transfer from Public Building Commission				584,501		
750-1-000-1310 Transfer from Public Safety	300,000	300,000	300,000	300,000	325,000	
750-1-000-1358 Transfer from Courthouse Expan. Const. Fund					4,384	
Total Transfers In	1,332,735	300,000	300,000	884,501	329,384	9.8%
<b>Ending Balance</b>	3,391,194	3,691,125	1,651,870	4,184,584	1,054,391	-36.2%

	FY16	FY17
<u>Circuit Court Judge</u>		
Chairs		\$10,000
<u>Emergency Management Agency</u>		
Vehicle Repair		\$20,000
<u>Fac Mgt</u>		
NEC Phone System Cutover at PSC		15,000
PSC Master Control Floor replacement		15,000
PSC Tuckpointing		17,000
Courthouse Tuckpointing		6,500
PSC HVAC (if needed)	150,000	196,000
PSC Parking Lots	70,000	
Lighting Suppression System	24,000	
Miscellaneous		5,000
Police Memorial		10,965
<u>Sheriff</u>		
Vehicles	95,255	95,255
<u>PSC &amp; CH</u>		
Security Systems (as needed)	2,000,000	3,000,000
<u>Technology</u>		
SCCM - System Center Configuration Manager		14,000
Outdoor wireless - Sheriff Office		7,000
1/2 Microsoft Licenses		55,000
	\$2,339,255	\$3,466,720

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	4,055	6,625	8,435	8,515	10,905	29.3%
<b>REVENUE</b>						
850-1-000-1320 Revenue	2,570	2,090	2,000	2,650	2,000	
Total Revenue	2,570	2,090	2,000	2,650	2,000	
<b>CAPITAL</b>						
850-2-000-6650 Restoration Expenses		200	2,000	260	10,000	
Total Capital		200	2,000	260	10,000	
Total Expenditure		200	2,000	260	10,000	400.0%
<b>Revenue over/(under) Expenditure</b>	2,570	1,890		2,390	(8,000)	
<b>Ending Balance</b>	6,625	8,515	8,435	10,905	2,905	-65.6%

# Building Fund

**Description**

This fund is established to capture revenue and expenditure related to construction and/or renovation of Kendall County buildings. Repayment of \$1,305,098 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.

	Estimate	Actual
<b>Fund Balance</b>		1,300,000
<b>Expenditure</b>		(1,305,098)
<b>Project 1 (Salt Storage) Financing:</b>		
FY10: Township & Municipality Contribution	170,250	170,250
FY11-18: Est. Township & Municipality Contribution	154,700	132,200
FY11-18: Est. Highway Fund Transfers: \$16,335 increments for 9 years	143,349	67,500
	468,299	369,950
<b>Project 2 (Storage Building) Financing:</b>		
FY11-18: Est. Highway Fund Transfers: \$92,570 increments for 9 years	823,001	382,500
	823,001	382,500
<b>Total</b>	1,291,300	747,352

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	532,352	639,852	747,352	747,352	854,852	14.4%
<b>REVENUE</b>						
260-1-000-1135 Interest Income						
260-1-000-1320 Miscellaneous Income				60,000		
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	67,500	7,500	
<b>EXPENDITURE</b>						
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						
<b>Revenue over/(under) Expenditure</b>	7,500	7,500	7,500	67,500	7,500	
<b>TRANSFERS IN</b>						
260-1-000-1300 Transfer from General Fund						
260-1-000-1315 Transfer from Highway Fund	100,000	100,000	75,000	40,000	100,000	
Total Transfers In	100,000	100,000	75,000	40,000	100,000	33.3%
<b>Ending Balance</b>	639,852	747,352	829,852	854,852	962,352	16.0%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	46,762	51,661	69,276	69,276	125,571	81.3%
REVENUE						
340-1-000-1325 Other Revenue	1,570	2,615				
Total Revenue	1,570	2,615				
CAPITAL						
340-2-000-6650 Building Improvements	11,671		10,000	3,705	17,800	
340-2-000-6978 Vehicles Purchased						
Total Capital	11,671		10,000	3,705	17,800	78.0%
Total Expenditure	11,671		10,000	3,705	17,800	
<b>Revenue over/(under) Expenditure</b>	(10,101)	2,615	(10,000)	(3,705)	(17,800)	
TRANSFERS IN						
340-1-000-1305 Transfer from Animal Control Fund	15,000	15,000		60,000	10,000	
Total Transfers In	15,000	15,000		60,000	10,000	
<b>Ending Balance</b>	51,661	69,276	59,276	125,571	117,771	98.7%

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/2016 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	4,377	4,380	4,381	4,382	4,384	0.1%
<b>REVENUE</b>						
970-1-000-1135 Interest Income	2	2		2		
970-1-000-1325 Miscellaneous				0		
Total Revenue	2	2	0	2	0	
<b>CAPITAL</b>						
970-2-000-7023 Furnishings & Equipment		0	4,381	0		
970-2-000-7024 Construction Fees				0		
Total Expenditure	0	0	4,381	0	0	-100.0%
<b>Revenue over/(under) Expenditure</b>	2	2	(4,381)	2	0	
<b>TRANSFERS OUT</b>						
970-2-000-6303 Transfer to Pub. Safety Cap. Improvement Fund					4,384	
Total Transfers Out					4,384	
<b>Ending Balance</b>	4,379	4,382	0	4,384	(0)	

# County Building Bond Proceeds 2011 Refunding

**Fund Description**

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

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% CHANGE IN BUDGET
<b>Beginning Balance</b>	5,915	5,915	5,915	5,915	5,915	
<b>REVENUE</b>						
300-1-000-1515 Premium on Bonds						
300-1-000-1515 Bond Proceeds						
Total Revenue						
<b>EXPENDITURE</b>						
300-2-000-6850 Debt Service - Principal						
300-2-000-6850 Debt Service - Interest						
300-2-000-6850 Cost of Issuance						
Total Expenditure						
<b>Revenue over/(under) Expenditure</b>						
<b>TRANSFERS OUT</b>						
300-2-000-6316 Transfer to Capital Improv. Fund					5,915	
Total Transfers Out					5,915	
<b>Ending Balance</b>	5,915	5,915	5,915	5,915	(0)	



# Debt Service Sources

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## FY17 Sources

	<b>Public Safety Sales Tax</b>	<b>General Fund</b>	<b>HHS Fund</b>	<b>Other</b>
Jail Expansion 2010 (refinance 2002A)	1,107,050			
County Office Bldg 2011 (refinance 2002B)	291,555	140,000	145,814	5,741
Courthouse 2007A	1,074,500	200,000		
Courthouse 2007B	-			
Courthouse 2008	450,000			
Courthouse 2009	688,335			
Courthouse 2016	157,115			
<b>Total FY17 Debt Service</b>	<b>3,768,555</b>	<b>340,000</b>	<b>145,814</b>	<b>5,741</b>

# 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.

	<b>\$6,998,395.50 G.O. Bonds, Alternate Revenue Source, Series 2002A</b>	<b>\$8,625,000 G.O. Refunding Bonds, Alternate Revenue Source, Series 2010</b>
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		
<b>Series 2002A G.O. Bonds</b>	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 <sup>1</sup>	650,000	14,219	664,219		
						<b>2,170,000</b>	<b>814,631</b>	<b>2,984,631</b>
		<b>Series 2010 G.O. Refunding Bonds</b>	Paid from Escrow Account	2010			52,623	52,623
2011					300,700	300,700		
2012	2				300,700	300,700		
Paid by Kendall County	2013				300,700	300,700		
	2014		2.000	635,000	300,700	935,700		
	2015		2.000	680,000	288,000	968,000		
	2016		2.000	900,000	274,400	1,174,400		
	2017		4.000	950,000	256,400	1,206,400		
	2018		4.000	1,025,000	218,400	1,243,400		
	2019		4.000	1,095,000	177,400	1,272,400		
	2020		4.000	1,175,000	133,600	1,308,600		
2021	4.000	1,255,000	86,600	1,341,600				
2022	4.000	910,000	36,400	946,400				
				<b>8,625,000</b>	<b>2,726,623</b>	<b>11,351,623</b>		
<b>Total Debt Service</b>				<b>10,795,000</b>	<b>3,541,254</b>	<b>14,336,254</b>		

Notes

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

<sup>2</sup> 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% Change in Budget
<b>Beginning Balance</b>		1,347	1,591	2,069	2,069	2,708	30.9%
<b>REVENUE</b>							
580-1-000-1135	Interest Income	159	407	50	464	200	
580-1-000-1325	Capitalized Revenue						
	<b>Total Revenue</b>	159	407	50	464	200	
<b>DEBT</b>							
580-2-000-6650	Other Expenses	515	578	650	475	650	
580-2-000-6865	Debt Service Interest	300,700	288,000	274,400	274,400	156,400	
580-2-000-6870	Debt Service Principal	635,000	680,000	900,000	900,000	950,000	
	<b>Total Other</b>	936,215	968,578	1,175,050	1,174,875	1,107,050	
	<b>Total Expenditure</b>	936,215	968,578	1,175,050	1,174,875	1,107,050	-5.8%
	<b>Revenue over/(under) Expenditure</b>	(936,056)	(968,172)	(1,175,000)	(1,174,411)	(1,106,850)	
<b>TRANSFERS IN</b>							
580-1-000-1310	Transfer from Public Safety	936,300	968,650	1,175,100	1,175,050	1,107,050	
	<b>Total Transfers In</b>	936,300	968,650	1,175,100	1,175,050	1,107,050	
<b>Ending Balance</b>		1,591	2,069	2,169	2,708	2,908	34.1%

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

# 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% Change in Budget
<b>Beginning Balance</b>		64,746	78,921	97,112	97,112	113,434	16.8%
<b>REVENUE</b>							
560-1-000-1135	Interest Income	173	190	50	192	100	
560-1-000-1541	Rental Income from KHA	4,000	4,800	4,800	5,200	4,800	
560-1-000-1544	Rental Income from KCDEE	9,696	9,696	9,696	9,696	9,696	
560-1-000-1545	Rental Income from HHS	145,814	145,814	145,814	145,814	145,814	
	<b>Total Revenue</b>	159,883	160,500	160,360	160,902	160,410	0.0%
<b>OTHER</b>							
560-2-000-6650	Misc. Expense	495	103	650	475	650	
560-2-000-6865	Debt Service Interest	130,305	127,205	124,105	124,105	120,905	
560-2-000-6870	Debt Service Principal	155,000	155,000	160,000	160,000	170,000	
	<b>Total Other</b>	285,800	282,308	284,755	284,580	291,555	
	<b>Total Expenditure</b>	285,800	282,308	284,755	284,580	291,555	2.4%
	<b>Revenue over/(under) Expenditure</b>	(125,917)	(121,808)	(124,395)	(123,678)	(131,145)	
<b>TRANSFERS IN</b>							
560-1-000-1300	Transfer from Gen Fund	140,091	140,000	140,000	140,000	140,000	
	<b>Total Transfers In</b>	140,091	140,000	140,000	140,000	140,000	
<b>Ending Balance</b>		78,921	97,112	112,717	113,434	122,289	8.5%

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

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

# Courthouse Expansion Debt Service 2009

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

Date of Issuance    April 1, 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
<b>Totals</b>		<b>10,000,000</b>	<b>5,291,958</b>	<b>15,291,958</b>



# Courthouse Expansion Debt Service Fund 2008 and 2016

**\$10,000,000 G.O. Bonds  
Alternate Revenue Source, 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

**\$5,190,000 G.O. Refunding Bonds,  
Alternate Revenue Source, Series 2016**

June 15, 2016  
 December 15, 2027  
 2.00 - 3.00%  
 June 15 & December 15  
 Amalgamated Bank

### Debt Service Schedule

	Date	Rate	Principal	Interest	Debt Service
<b>Series 2008 G.O. Bonds</b>	6/15/2009			315,627	315,627
	12/15/2009	3.75%	700,000	200,045	900,045
	6/15/2010			186,920	186,920
	12/15/2010	3.75%	600,000	186,920	786,920
	6/15/2011			175,670	175,670
	12/15/2011	3.75%	130,000	175,670	305,670
	6/15/2012			173,233	173,233
	12/15/2012	3.75%	510,000	173,233	683,233
	6/15/2013			163,670	163,670
	12/15/2013	3.75%	650,000	163,670	813,670
	6/15/2014			151,483	151,483
	12/15/2014	3.75%	950,000	151,483	1,101,483
	6/15/2016			118,670	118,670
	12/15/2016	3.75%	450,000	8,438	458,438
			<b>3,990,000</b>	<b>2,344,729</b>	<b>6,334,729</b>
<b>Series 2016 G.O. Refunding Bonds</b>	12/15/2016			86,765	86,765
	6/15/2017			70,350	70,350
	12/15/2017	2.00%	370,000	70,350	440,350
	6/15/2018			66,650	66,650
	12/15/2018	2.00%	675,000	66,650	741,650
	6/15/2019			59,900	59,900
	12/15/2019	2.00%	455,000	59,900	514,900
	6/15/2020			55,350	55,350
	12/15/2020	3.00%	675,000	55,350	730,350
	6/15/2021			45,225	45,225
	12/15/2021	3.00%	950,000	45,225	995,225
	6/15/2022			30,975	30,975
	12/15/2022	3.00%	1,015,000	30,975	1,045,975
	6/15/2023			15,750	15,750
	12/15/2023	3.00%	655,000	15,750	670,750
	6/15/2024			5,925	5,925
	12/15/2024	3.00%	100,000	5,925	105,925
6/15/2025			4,425	4,425	
12/15/2025	3.00%	100,000	4,425	104,425	
6/15/2026			2,925	2,925	
12/15/2026	3.00%	100,000	2,925	102,925	
6/15/2027			1,425	1,425	
12/15/2027	3.00%	95,000	1,425	96,425	
			<b>5,190,000</b>	<b>804,565</b>	<b>5,994,565</b>
<b>Total Debt Service</b>			<b>9,180,000</b>	<b>3,149,294</b>	<b>12,329,294</b>

# 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 \$3,990,000 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.  
 Fund to account for payments of principal and interest on \$5,190,000 General Obligation Bonds, Alternate Revenue Source, Series 2016.  
 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 2014	ACTUAL 2015	BUDGET 2016	11/28/16 YTD 2016	BUDGET 2017	% Change in Budget
<b>Beginning Balance</b>		1,263,380	1,633,182	1,680,735	1,680,735	1,883,146	12.0%
<b>REVENUE</b>							
980-1-000-1135	Interest Income	846	987	250	928	400	
980-1-000-1620	Refund - Good Faith Deposit				1,139		
	<b>Total Revenue</b>	846	987	250	2,067	400	
<b>DEBT</b>							
980-2-000-6650	Disclosure & fiscal agent	2,148	2,347	2,000	1,655	2,500	
980-2-000-6865	Debt Service 2007A Interest	99,110	90,525	79,975	79,975	74,500	
980-2-000-6866	Debt Service 2007A Principal	195,000	280,000	300,000	300,000	1,000,000	
980-2-000-6869	Debt Service 2008 Interest	315,153	285,153	252,340	252,340		
980-2-000-6870	Debt Service 2008 Principal	650,000	950,000	800,000	800,000	450,000	
980-2-000-6871	Debt Service 2009 Interest	399,148	399,148	391,648	391,648	378,335	
980-2-000-6872	Debt Service 2009 Principal			400,000	400,000	310,000	
980-2-000-6873	Debt Service 2016 Interest					157,115	
980-2-000-6874	Debt Service 2016 Principal						
	<b>Total Other</b>	1,660,558	2,007,172	2,225,963	2,225,618	2,372,450	
	<b>Total Expenditure</b>	1,660,558	2,007,172	2,225,963	2,225,618	2,372,450	6.6%
	<b>Revenue over/(under) Expenditure</b>	(1,659,711)	(2,006,185)	(2,225,713)	(2,223,551)	(2,372,050)	
<b>TRANSFERS IN</b>							
980-1-000-1300	Transfer from Gen Fund	200,000		200,000	200,000	200,000	
980-1-000-1310	Tr fr PS Sales Tax Fund	1,829,513	2,053,738	2,025,963	2,225,963	2,172,450	
	<b>Total Transfers In</b>	2,029,513	2,053,738	2,225,963	2,425,963	2,372,450	
<b>Ending Balance</b>		1,633,182	1,680,735	1,680,985	1,883,146	1,883,546	12.1%

# 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	250	Community Services Block Grant Revolving Loan Fund	Special Revenue Fund
26	260	Building Fund	Capital Fund
27	300	County Building Bond Proceeds Fund	Capital Fund
28	340	Animal Control Building Fund	Capital Fund
29	341	Animal Medical Care Fund	Special Revenue Fund
30	350	Animal Control Fund	Special Revenue Fund
31	360	Sheriff E-Ticket Fund	Special Revenue Fund
32	370	GIS Fund - Recorder	Special Revenue Fund
33	371	County Clerk Death Certificate Surcharge Fund	Special Revenue Fund
34	380	Recorder's Document Storage Fund	Special Revenue Fund
35	390	Sheriff Prevention of Alcohol/Criminal Violence Fund	Special Revenue Fund
36	400	Drug Abuse Revenue Fund	Special Revenue Fund
37	402	Sheriff Range Fees Fund	Special Revenue Fund
38	403	Jail Commissary Fund	Special Revenue Fund
39	420	Court Security Fund	Special Revenue Fund
40	430	Law Library Fund	Special Revenue Fund
41	440	Circuit Clerk Document Storage Fund	Special Revenue Fund
42	441	Circuit Clerk Transportation Safety Highway Hire-Back Fund	Special Revenue Fund
43	442	State's Attorney Records Automation Fund	Special Revenue Fund
44	443	State's Attorney Juvenile Justice Council Fund	Special Revenue Fund
45	444	State's Attorney Money Laundering Asset Forfeiture Fund	Special Revenue Fund
46	450	Court Automation Fund	Special Revenue Fund
47	460	Child Support Collection Fund	Special Revenue Fund
48	470	Coroner's Death Certificate Grant	Special Revenue Fund
49	480	Probation Services Fund	Special Revenue Fund
50	500	State's Attorney Drug Enforcement Fund	Special Revenue Fund
51	510	GIS Fund - Mapping	Special Revenue Fund
52	530	Tax Sale Automation Fund	Special Revenue Fund
53	540	Indemnity Fund	Special Revenue Fund
54	550	Kendall Area Transit Fund	Special Revenue Fund
55	560	County Building Debt Service Fund	Debt Service Fund

# Kendall County Funds

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	Fund No.	Fund Name	Fund Type
56	570	Jail Addition Bond Proceeds Fund	Capital Fund
57	580	Jail Addition Debt Service Fund	Debt Service Fund
58	600	County Reserves	Special Revenue Fund
59	750	Public Safety Capital Improvement Fund	Capital Fund
60	760	General Fund Special Reserve Fund	Reserve Fund
61	770	Child Advocacy	Special Revenue Fund
62	810	State Rental Housing Support Program Fund	Special Revenue Fund
63	820	Sale in Error Interest Fund	Special Revenue Fund
64	830	Circuit Clerk Electronic Citation Fund	Special Revenue Fund
65	840	Sheriff Failure To Appear- FTA Fund	Special Revenue Fund
66	850	Courthouse Restoration Fund	Capital Fund
67	860	State Pet Population Fund	Special Revenue Fund
68	870	County Animal Population Control Fund	Special Revenue Fund
69	890	Veterans Assistance Commission	Levy Fund
70	900	Circuit Clerk Operation Fund	Special Revenue Fund
71	910	Sheriff's Vehicle Fund	Special Revenue Fund
72	920	Help America Vote Act - HAVA Fund	Special Revenue Fund
73	940	Coroner Fees	Special Revenue Fund
74	970	Courthouse Expansion Construction Fund - Bond Proceeds	Capital Fund
75	980	Courthouse Expansion Debt Service Fund	Debt Service Fund

# Kendall County

## Fund Structure

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*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

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### 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

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### 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

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### 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

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### 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

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### 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

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### 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

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### 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 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

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### Capital Project Funds (cont.)

**71 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

**72 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

**73 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.

**74 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.

**75 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).

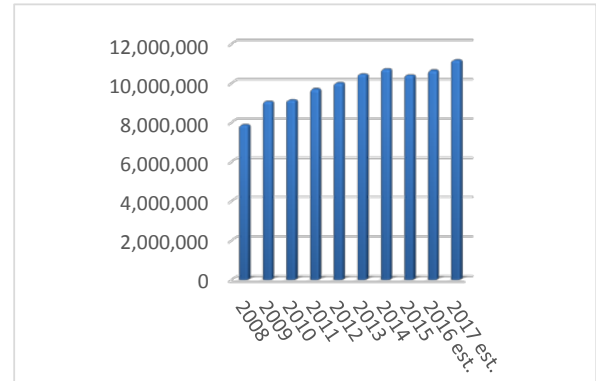
# Revenue Assumptions

## 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.

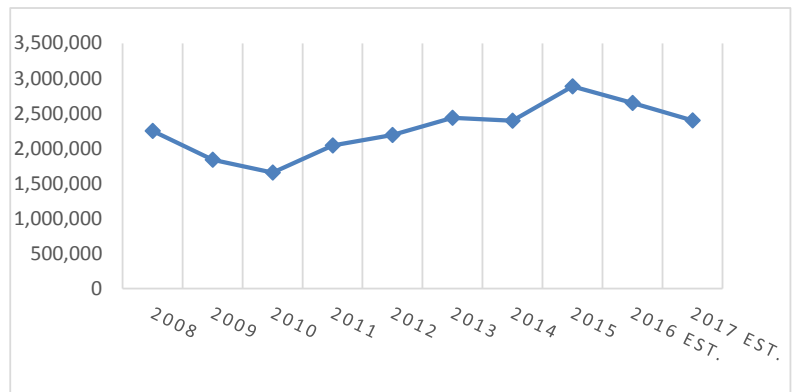
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2008	7,855,710	
2009	9,048,350	15.2%
2010	9,125,985	0.9%
2011	9,675,127	6.0%
2012	9,986,795	3.2%
2013	10,439,760	4.5%
2014	10,692,542	2.4%
2015	10,387,619	-2.9%
2016 est.	10,627,390	2.3%
2017 est.	11,158,725	5.0%



### 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>
2008	2,252,023	
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	2,886,356	20.4%
2016 est.	2,650,000	-8.2%
2017 est.	2,400,000	-9.4%



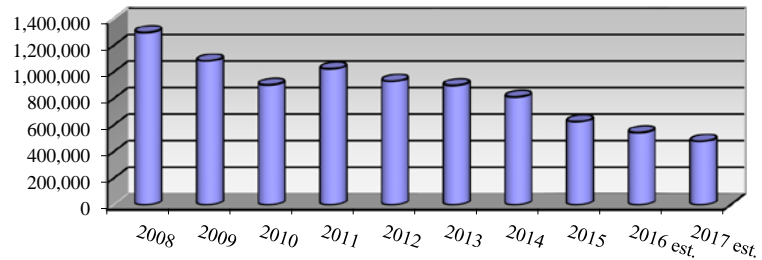
# Revenue Assumptions

## 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.

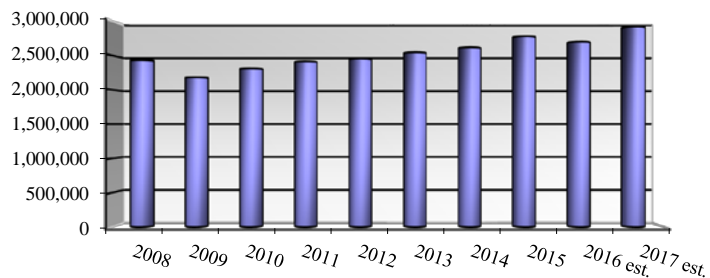
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2008	1,299,929	
2009	1,085,257	-16.5%
2010	904,300	-16.7%
2011	1,024,787	13.3%
2012	932,023	-9.1%
2013	900,722	-3.4%
2014	812,682	-9.8%
2015	626,905	-22.9%
2016 est.	545,492	-13.0%
2017 est.	480,000	-12.0%



### 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>
2008	2,432,220	
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	2,775,859	6.1%
2016 est.	2,698,000	-2.8%
2017 est.	2,920,000	8.2%



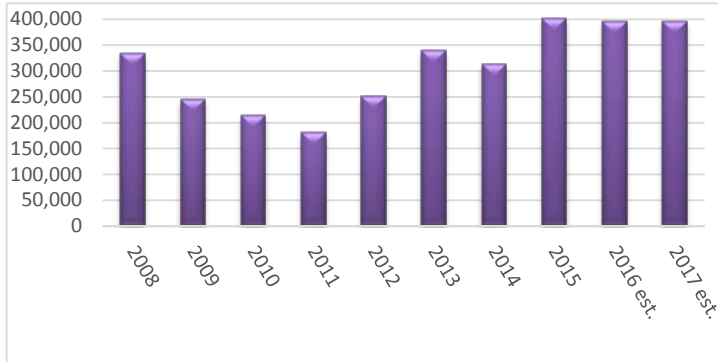
# Revenue Assumptions

## 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.

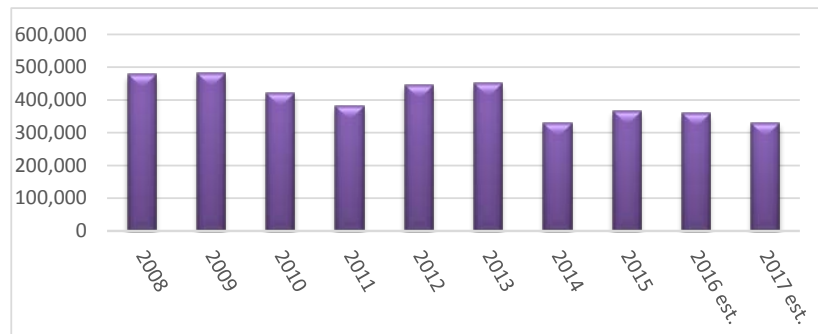
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2008	334,600	
2009	245,108	-26.7%
2010	214,979	-12.3%
2011	180,609	-16.0%
2012	252,086	39.6%
2013	339,402	34.6%
2014	313,851	-7.5%
2015	401,885	28.0%
2016 est.	396,420	-1.4%
2017 est.	396,420	0.0%



### 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>
2008	477,189	
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	365,118	10.8%
2016 est.	358,000	-1.9%
2017 est.	330,000	-7.8%





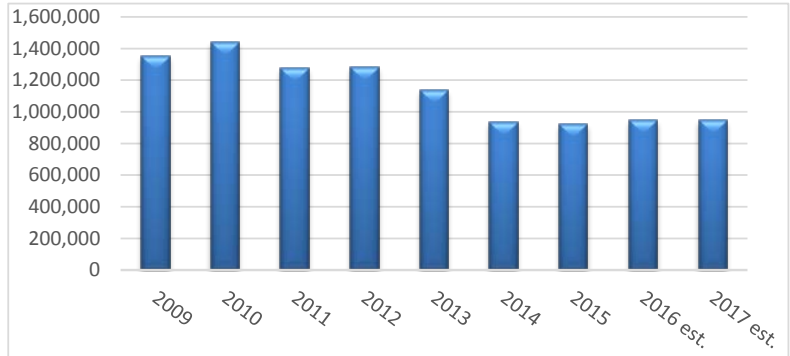
# Revenue Assumptions

## GENERAL FUND (cont.)

### 7. Circuit Clerk Fees

Circuit Clerk Fees are set by statute and charged by the activities throughout the court system (court filing fees), these activities increase or decrease based on the growth throughout the County.

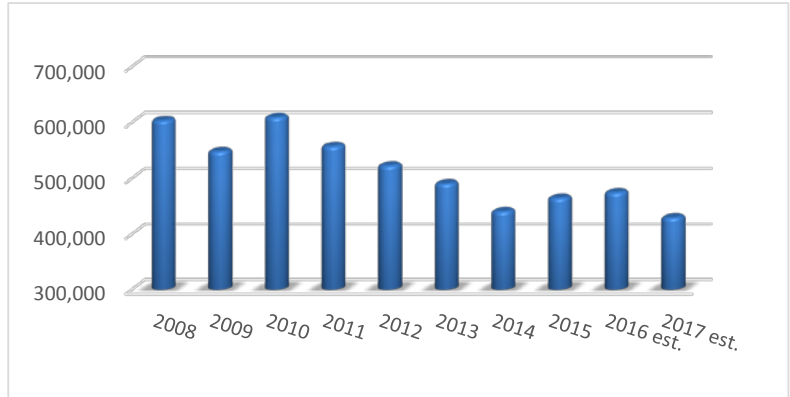
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2009	1,355,086	14.3%
2010	1,442,173	6.4%
2011	1,276,825	-11.5%
2012	1,283,161	0.5%
2013	1,138,590	-11.3%
2014	935,493	-17.8%
2015	920,345	-1.6%
2016 est.	950,000	3.2%
2017 est.	950,000	0.0%



### 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>
2008	604,007	
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	465,017	5.4%
2016 est.	475,000	2.1%
2017 est.	430,000	-9.5%



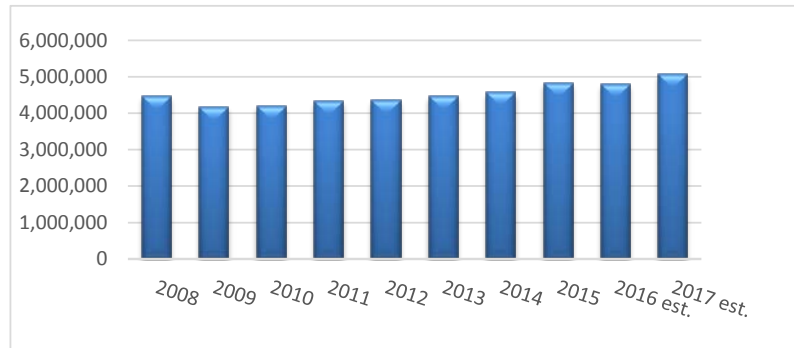
# Revenue Assumptions

## PUBLIC SAFETY SALES TAX

### 1. Public Safety Sales Tax

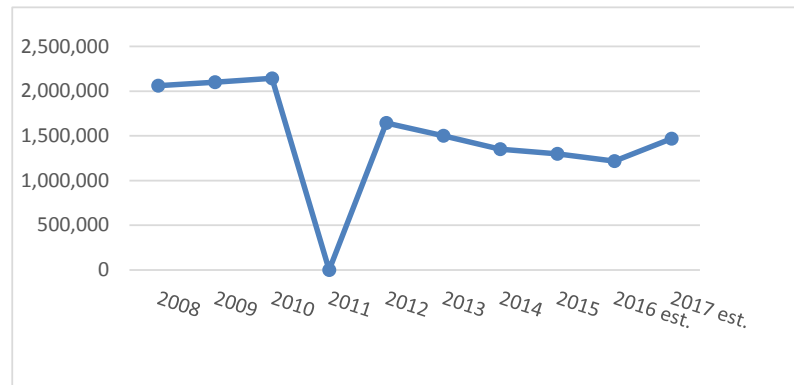
Kendall County instituted a 1/2 percent Public Safety Sales Tax after referendum approval in order to cover increasing costs of public safety and related services.

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2008	4,468,596	
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	4,833,270	6.0%
2016 est.	4,800,000	-0.7%
2017 est.	5,068,000	5.6%



### 2. Transfer from Public Safety Sales Tax to General Fund

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
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	1,300,000	-3.7%
2016 est.	1,218,000	-6.3%
2017 est.	1,468,000	20.5%

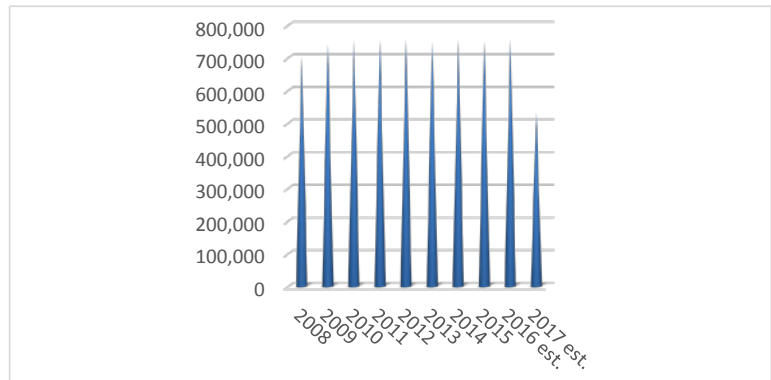


# Revenue Assumptions

## HEALTH & HUMAN SERVICES FUND

### 1. Ad Valorem (Property) Tax

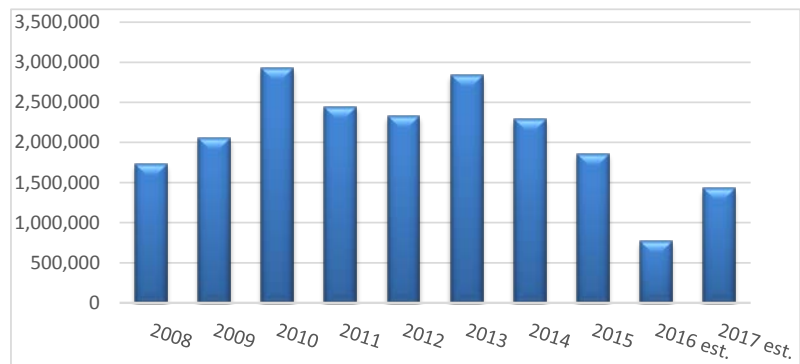
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2008	704,226	
2009	743,426	5.6%
2010	753,680	1.4%
2011	755,623	0.3%
2012	757,172	0.2%
2013	751,315	-0.8%
2014	757,104	0.8%
2015	752,654	-0.6%
2016 est.	757,000	0.6%
2017 est.	532,000	-29.7%



### 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>
2008	1,732,155	
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	1,859,411	-18.6%
2016 est.	771,503	-58.5%
2017 est.	1,423,160	84.5%

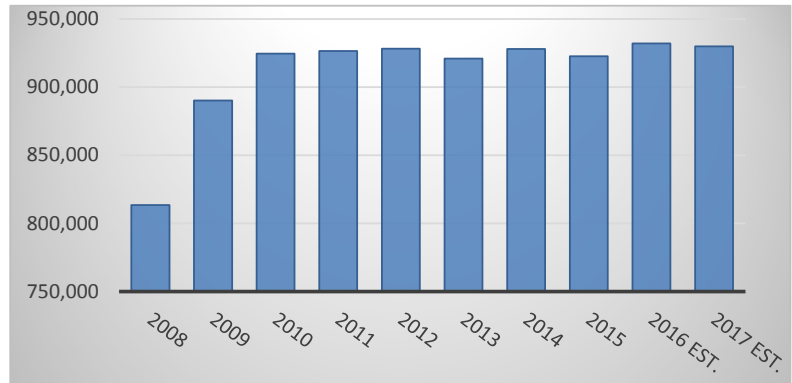


# Revenue Assumptions

## COMMUNITY 708 MENTAL HEALTH BOARD FUND

### Ad Valorem (Property) Tax

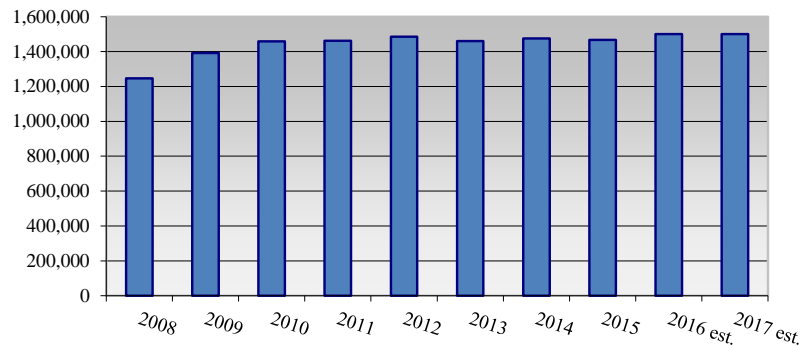
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2008	813,497	
2009	890,163	9.4%
2010	924,585	3.9%
2011	926,627	0.2%
2012	928,174	0.2%
2013	920,923	-0.8%
2014	927,932	0.8%
2015	922,595	-0.6%
2016 est.	932,000	1.0%
2017 est.	930,000	-0.2%



## COUNTY HIGHWAY FUND

### Ad Valorem (Property) Tax

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2008	1,247,554	
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	1,466,608	-0.6%
2016 est.	1,500,000	2.3%
2017 est.	1,500,000	0.0%

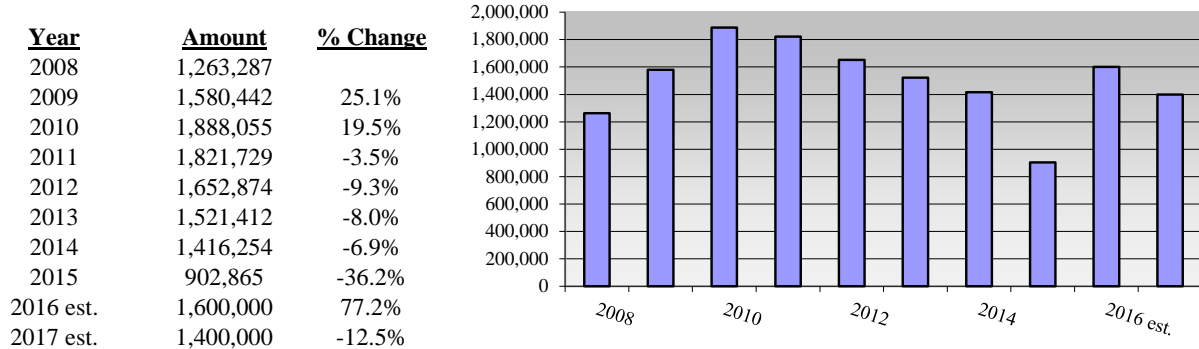


# Revenue Assumptions

## COUNTY MOTOR FUEL TAX FUND

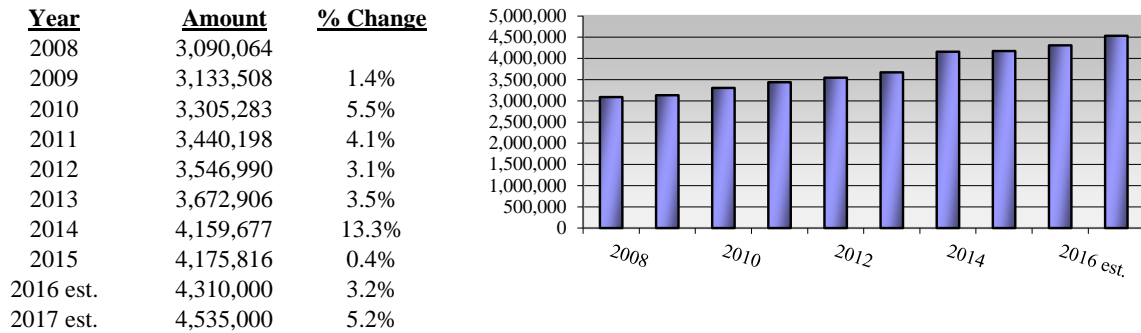
### State Allotments

Like income and local use taxes, the State of Illinois distributes Motor Fuel Taxes collected from petroleum product sales throughout the state and distributes them based on the number of registered vehicles per county. Historically, this revenue stream increases as growth in the County increase.



## IMRF & SOCIAL SECURITY FUND

### Ad Valorem (Property) Tax

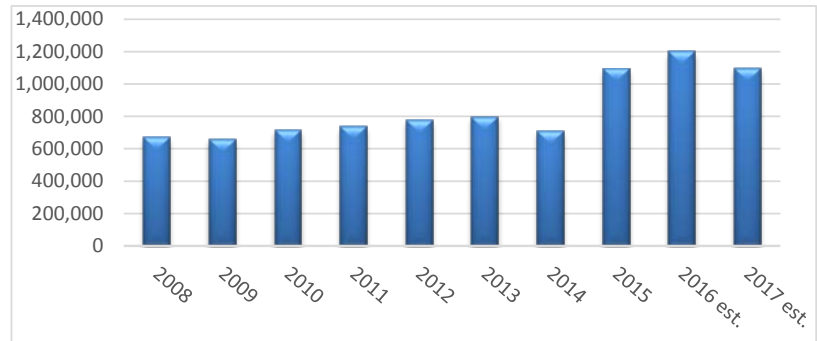


# Revenue Assumptions

## LIABILITY INSURANCE FUND

### Ad Valorem (Property) Tax

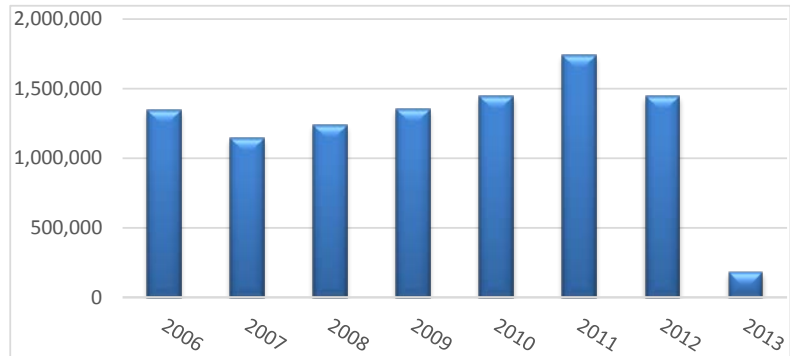
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2008	670,837	
2009	658,655	-1.8%
2010	716,152	8.7%
2011	736,623	2.9%
2012	774,892	5.2%
2013	798,075	3.0%
2014	708,831	-11.2%
2015	1,093,797	54.3%
2016 est.	1,200,000	9.7%
2017 est.	1,100,000	-8.3%



## PUBLIC BUILDING COMMISSION LEASE FUND

### Ad Valorem (Property) Tax

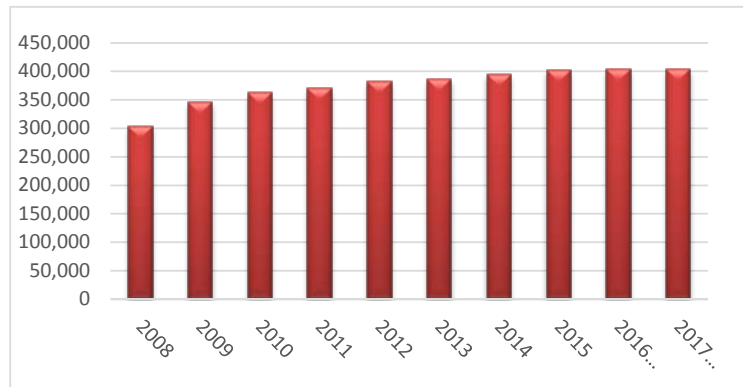
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2006	1,343,792	
2007	1,145,323	-14.8%
2008	1,238,451	8.1%
2009	1,349,914	9.0%
2010	1,449,060	7.3%
2011	1,741,156	20.2%
2012	1,448,532	-16.8%
2013	178,884	-87.7%



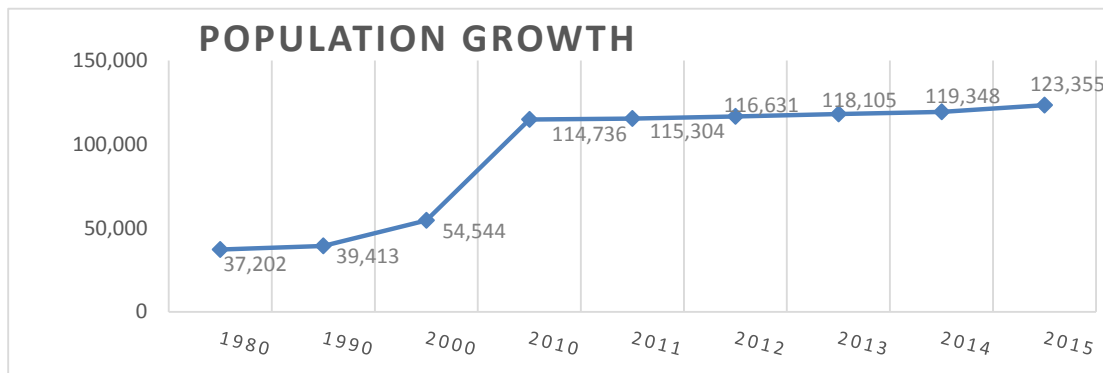
## VETERANS ASSISTANCE COMMISSION

### Veterans Assistance Commission

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2008	303,541	
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	401,470	1.5%
2016 est.	403,789	0.6%
2017 est.	403,789	0.0%



# Demographics



Source: U.S. Census Bureau – American Fact Finder – [www.factfinder2.census.gov](http://www.factfinder2.census.gov)  
 2011, 2012, 2013, 2014, 2015 American Community Survey  
 1980, 1990, 2000, 2010 Census

## Population

	Current	%	2015	2014
<b>Total Population</b>	<b>123,355</b>	<b>100%</b>	<b>118,194</b>	<b>119,348</b>
Under 5 years	8,795	7.13%	9,327	9,862
5 to 9 years	10,658	8.64%	10,486	10,907
10 to 14 years	10,866	8.81%	10,555	10,014
15 to 19 years	9,102	7.38%	8,435	8,042
20 to 24 years	6,844	5.55%	5,838	6,785
25 to 34 years	16,216	13.15%	17,212	18,546
35 to 44 years	20,607	16.71%	20,516	21,163
45 to 54 years	17,102	13.86%	15,558	14,539
55 to 59 years	6,545	5.31%	6,001	5,867
60 to 64 years	5,191	4.21%	5,167	4,291
65 to 74 years	7,306	5.92%	5,691	5,770
75 to 84 years	2,922	2.37%	2,562	2,307
85 years and over	1,201	0.97%	846	1,255
<b>Male Population</b>	<b>61,004</b>	<b>49.45%</b>	<b>58,704</b>	<b>58,597</b>
<b>Female Population</b>	<b>62,351</b>	<b>50.55%</b>	<b>59,490</b>	<b>60,751</b>
<b>Median Age</b>	<b>33.7</b>	<b>-</b>	<b>33.7</b>	<b>32.7</b>



Source: U.S. Census Bureau – American Fact Finder – [www.factfinder2.census.gov](http://www.factfinder2.census.gov)  
 2014, 2015 American Community Survey

# Demographics

## Educational Attainment

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



Source: U.S. Census Bureau – American Fact Finder – [www.factfinder2.census.gov](http://www.factfinder2.census.gov)  
2013, 2014, 2015 American Community Survey

## Housing

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



Source: U.S. Census Bureau – American Fact Finder – [www.factfinder2.census.gov](http://www.factfinder2.census.gov)  
2012, 2013, 2014 American Community Survey



## Kendall County Facilities

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### 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

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### 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

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### 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

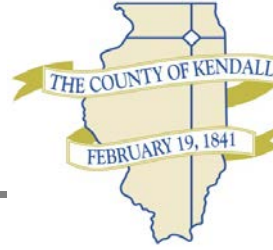


#### Government Center Campus

#### 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

# Financial Policies

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## 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

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## 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

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## **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

**Subject** Kendall County Annual Budget Process & Timeline

**Purpose** Standardize the budget process and timeline

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

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

## **Budget Preparation: 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

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#### 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

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#### 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 General Fund operating budget
  - Determine General Fund usage for operations, capital, reserves

## July

### Budget

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#### 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

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#### 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 select 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

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#### 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

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**Budget & Finance Committee**

- Hold Budget Hearings Sep
- Finance Committee reviews preliminary budget

### Levy

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**Assessments Department**

- Provide: CPI, EAV and new construction dollars 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 General Fund operating budget

## October

### Budget

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**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

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

## November

### Budget

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**County Board**

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

**County Board**

- **Budget Approval** Special Board Meeting - Nov
  - County Board approves Budget

## December

### Levy

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**County Board**

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

# Debt Service Management

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## **Kendall County Rating (March 2016)**

Standard & Poor's Rating Services assigned its 'AA' rating on Kendall County Illinois' General Obligation Refunding Bonds (Alternate Revenue Source), Series 2016 and affirmed its 'AA' long-term ratings on the county's previously issued GO debt.

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

- Strong economy, with access to a broad and diverse metropolitan statistical area (MSA);
- Strong management with good financial policies and practices;
- Very strong budgetary flexibility, with an available fund balance in fiscal 2014 of 71% of operating expenditures;
- Very strong liquidity in terms of cash levels covering debt service and expenditures;
- Strong debt and contingent liabilities position;
- Strong institutional framework score.

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

- Kendall will take the necessary steps to maintain very strong financial flexibility and liquidity.

economic trends.

- S & P could raise the rating if Kendall achieves stronger economic indicators. The rating may be lowered if the county experiences a significant imbalance in 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

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- **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
- **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
- **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.

# Glossary

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**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

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## **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

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## **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

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## **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

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## **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

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## **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

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**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).