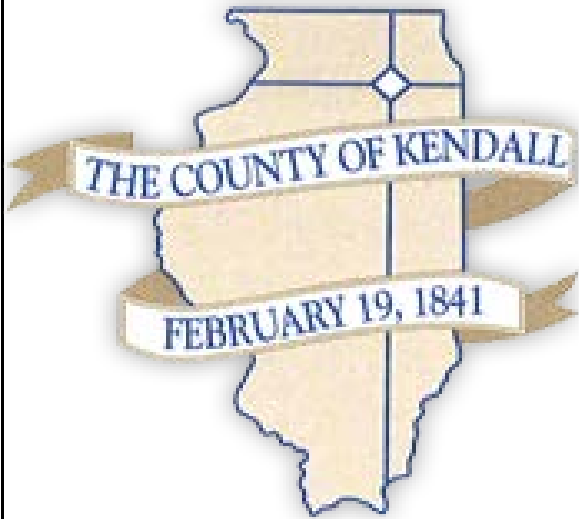


Kendall County
Fiscal Year 2018 Budget



Kendall County, Illinois
WWW.CO.KENDALL.IL.US

17-27

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 1st day of December, A. D., 2017 and ending on the 30th day of November, A. D. 2018. 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, Kendall County Fiscal Year 2018 Budget.

PASSED AND APPROVED by the County Board of the County of Kendall, this 27 day of November, A. D. 2017.

Ayes: 6

Nays: 3

Absent: 1



Scott Gryder
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 27 day of November, A. D. 2017.



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

County of Kendall Annual Operating Budget

Fiscal Year
2017-2018

December 1, 2017 - November 30, 2018

ADOPTED November 27, 2017

2017 COUNTY BOARD

Scott Gryder, Chairman

John P. Purcell, Finance Committee Chairman

Lynn Cullick, Finance Committee

Robert Davidson, Finance Committee

Matthew Kellogg, Finance Committee

Matthew Prochaska, Finance Committee

Elizabeth Flowers

Tony Giles

Judy Gilmour

Audra Hendrix

Scott Koeppel

Acting County Administrator

Jill Ferko

County Treasurer

Latreese D. 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 Koepfel, Acting County Administrator

Scott Koepfel, 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

**KENDALL COUNTY FY18 BUDGET
TABLE OF CONTENTS**

INTRODUCTION

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

BUDGET SUMMARIES

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

GENERAL CORPORATE FUND

36-37	County Board <i>County Clerk and Recorder Office</i>
38-39	County Clerk and Recorder
40-41	Election Costs <i>Circuit Court Judge Office</i>
42-43	Circuit Court Judge
44-45	Jury Commission
46-47	Public Defender
48-49	Combined Court Services (Probation)
50-51	Circuit Court Clerk Office
52-53	State's Attorney Office <i>Sheriff Office</i>
54-55	Sheriff
56-57	Corrections
58-59	Merit Commission
60-61	Emergency Management Agency
62-63	Coroner Office
64-65	Treasurer Office
66-67	Auditing and Accounting / Property Tax Services <i>Administration Departments</i>
68-69	Administrative Services
70-71	Facilities Management
72-73	Utilities
74-75	Planning, Building and Zoning
76-77	Technology
78-79	Chief County Assessment Office
80-81	Board of Review
82-83	Farmland Review Board
84-85	Employee Health Insurance / General Insurance and Bonding

**KENDALL COUNTY FY18 BUDGET
TABLE OF CONTENTS**

GENERAL CORPORATE FUND (cont.)

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

OTHER FUNDS

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

**KENDALL COUNTY FY18 BUDGET
TABLE OF CONTENTS**

OTHER FUNDS (cont.)

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

RESERVES, CAPITAL & DEBT SERVICE FUNDS

	<i>RESERVE FUNDS</i>
170	County Special Reserve Fund
	<i>CAPITAL FUNDS</i>
171	Capital Improvement Fund
172	Public Safety Capital Improvement Fund
173	Courthouse Restoration Fund
174	Building Fund
175	Animal Control Building Fund

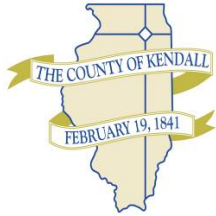
**KENDALL COUNTY FY18 BUDGET
TABLE OF CONTENTS**

RESERVES, CAPITAL & DEBT SERVICE FUNDS (cont.)

176	Courthouse Expansion Construction Bond Proceeds Fund
177	County Building Construction Bond Proceeds Fund
<i>DEBT SERVICE FUNDS</i>	
178	Debt Service Sources
179-180	Jail Addition Debt Service Fund Series 2010
181-182	County Building Debt Service Fund Series 2011
183	Courthouse Expansion Debt Service Fund Series 2007A
184	Courthouse Expansion Debt Service Fund Series 2016
185	Courthouse Expansion Debt Service Fund Series 2009 & 2017
186	Courthouse Expansion Debt Service Fund Series 2007A, 2009, 2016 & 2017

APPENDIX

187-188	Funds - by Fund Number
189-196	Fund Structure
197-205	Revenue Assumptions
206-207	Demographics
208-212	Kendall County Buildings
213-215	Financial Policies
216-220	Budget Process
221-222	Debt Service Management
223-229	Glossary of Terms



Kendall County
Administrative Services

111 West Fox Street
Yorkville, Illinois 60560

November 27, 2017

Honorable County Board Chairman, Board Members, and Citizens of Kendall County:

I am honored to provide the Annual Operating Budget for Fiscal Year 2018 to the citizens of Kendall County. 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, 2017 and ending November 30, 2018. 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 Fiscal Year 2018 budget includes an updated five-year capital plan through 2022.

The 2018 Levy did not increase by the allowed CPI (Consumer Price Index) and is only increased by new construction. The Public Safety and Transportation Sales Tax remained flat because the State Legislature implemented a new 2% fee for sales tax distribution. Increased interest income and transfers in from other funds increased the general fund revenue. The Annual Operating Budget for 2018 projects that Kendall County will uphold its six-month fund balance policy.

The increase in the election costs budget is a direct result of the primary and election in 2018. The Property Tax Services line increased because of a new contract with the software vendor. A reassignment of responsibilities caused the changes in the Administrative Services and Treasurer's budget.

I would like to take this opportunity to thank the Budget and Finance Committee Chair and Budget and Finance Committee Members their efforts. Additionally, I would like to thank 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,

Scott Koepfel
County Administrator

Latreese Caldwell
Deputy County Administrator

KENDALL COUNTY FY18 BUDGET SUMMARY

Kendall County's FY18 Budgeted Revenues and Expenditures total \$80,590,079. These revenue and expenditures account for operations in seventy-nine (79) funds, including the General (Corporate) Fund. FY18 Budgeted Expenditures are 10.9% more than the County's FY17 Budget Expenditures of \$72,642,091.

TOTAL SOURCES

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

Total Sources	FY18	FY17	Difference	% Change
Taxes	\$ 39,116,983	\$ 38,564,461	\$ 552,522	1.4%
Licenses, Permits & Fees from Services	11,467,461	11,767,883	(300,422)	-2.6%
Interest Income	135,975	59,265	76,710	129.4%
Intergovernmental	6,509,440	5,908,833	600,607	10.2%
Total Revenue	57,229,859	56,300,442	929,417	1.7%
Transfers In	9,489,008	7,961,434	1,527,574	19.2%
Cash On Hand	13,871,212	8,380,215	5,490,997	65.5%
Total T/I and Cash On Hand	23,360,220	16,341,649	7,018,571	42.9%
Total Sources	\$ 80,590,079	\$ 72,642,091	\$ 7,947,988	10.9%

TOTAL USES

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

Total Uses	FY18	FY17	Difference	% Change
Personnel	\$ 34,681,429	\$ 33,434,219	\$ 1,247,210	3.7%
Contractual	10,331,026	10,099,549	231,477	2.3%
Commodities	1,816,516	1,833,590	(17,074)	-0.9%
Capital	19,145,005	13,277,165	5,867,840	44.2%
Other	1,430,072	2,382,857	(952,785)	-40.0%
Debt Service	3,533,705	3,771,055	(237,350)	-6.3%
Fund Balance Surplus	274,973		274,973	
Total Expenditure	71,212,726	64,798,435	6,414,291	9.9%
Transfers Out for Operations	5,465,989	3,593,342	1,872,647	52.1%
Transfers Out for Reserves	385,000	485,000	(100,000)	-20.6%
Transfers Out for Debt Service	3,526,364	3,765,314	(238,950)	-6.3%
Total T/Out & Fund Balance Increase	9,377,353	7,843,656	1,533,697	19.6%
Total Uses	\$ 80,590,079	\$ 72,642,091	\$ 7,947,988	10.9%

GENERAL FUND

The General Fund is Kendall County's major operating and administrative fund for 23 Departments. The County's FY18 General Fund Budget totals \$28,809,162 and is budgeted to have a surplus with anticipated revenues exceeding expenditures by \$274,973.

GENERAL FUND SOURCES

Kendall County's FY18 General Fund Sources are categorized as either Revenues or Transfers In. Revenues total \$25,084,674. Transfers In total \$3,724,488. Total FY18 GF Sources are budgeted to increase 3.5% over the prior year by \$968,918.

Revenue from Taxes, Licenses, Permits & Fees and Interest Income are budgeted to increase over the prior year. Revenue from Intergovernmental sources are budgeted to decrease from the prior year due to the Drug Court Grant being transferred to a newly created special fund. Transfers In are budgeted to increase over the prior year. The majority of this increase will occur in Transfers In from Reserve Accounts. No Cash on Hand will is needed to balance the FY18 budget.

General Fund Sources	FY18	FY17	Difference	% Change
Taxes	\$ 18,690,153	\$ 18,570,145	\$ 120,008	0.6%
Licenses, Permits & Fees from Services	5,599,032	5,507,859	91,173	1.7%
Interest Income	86,500	37,500	49,000	130.7%
Intergovernmental	708,989	783,641	(74,652)	-9.5%
Total Revenue	25,084,674	24,899,145	185,529	0.7%
Transfers In	3,724,488	2,110,534	1,613,954	76.5%
Cash On Hand		830,565	(830,565)	-100.0%
Total Transfers In and Cash On Hand	3,724,488	2,941,099	783,389	26.6%
Total GF Sources	\$ 28,809,162	\$ 27,840,244	\$ 968,918	3.5%

GENERAL FUND USES

Kendall County's General Fund Uses are categorized as either Expenditures or Transfers Out. Expenditures total \$28,368,662. Transfers Out total \$440,500. Total FY18 GF Uses are budgeted to increase 3.5% over the prior year by \$968,918.

Expenditures for Personnel, Contractual and Commodities are budgeted to increase over the prior year. Personnel costs in the General Fund consist of salaries and health benefits expenditures. These Personnel cost account for 62% of the County's total Personnel costs. Expenditures for Capital and Other costs are budgeted to decrease from the prior year. Transfers Out for Reserves are budgeted less than the prior year. The majority of the reduction in spending will occur in the capital expenditure and the transfer to a capital reserve account.

General Fund Uses	FY18	FY17	Difference	% Change
Personnel	\$ 21,611,344	\$ 20,769,630	\$ 841,714	4.1%
Contractual	5,170,540	5,077,377	93,163	1.8%
Commodities	770,777	763,308	7,469	1.0%
Capital	215,037	360,055	(145,018)	-40.3%
Other	325,991	329,374	(3,383)	-1.0%
Fund Balance Surplus	274,973		274,973	
Total Expenditure	28,368,662	27,299,744	793,945	3.9%
Transfers Out for Operations	50,500	50,500	-	0.0%
Transfers Out for Reserves	50,000	150,000	(100,000)	-66.7%
Transfers Out for Debt Service	340,000	340,000	-	0.0%
Total Transfers Out	440,500	540,500	(100,000)	-18.5%
Total GF Uses	\$ 28,809,162	\$ 27,840,244	\$ 968,918	3.5%

OTHER FUNDS

79 Other Funds include 12 Levy Funds, 54 Special Department Funds and 13 Capital, Reserve & Debt Service Funds. Other Funds, whose anticipated expenditures or transfers out exceed \$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' FY18 Anticipated Uses total \$51,780,917. Cash On Hand in the amount of \$13,871,212 will be used to balance the budget.

OTHER FUNDS SOURCES

Kendall County's Other Funds' Sources include anticipated collections of \$32,145,185 for Revenue, \$5,764,520 to be transferred in and \$13,871,212 Cash On Hand to balance the budget. Total FY18 Other Fund Sources are budgeted to increase 15.6% over the prior year by \$6,979,070.

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

Other Funds Sources	FY18	FY17	Difference	% Change
Taxes	\$ 20,426,830	\$ 19,994,316	\$ 432,514	2.2%
Licenses, Permits & Fees from Services	5,868,429	6,260,024	(391,595)	-6.3%
Interest Income	49,475	21,765	27,710	127.3%
Intergovernmental	5,800,451	5,125,192	675,259	13.2%
Total Revenue	32,145,185	31,401,297	743,888	2.4%
Transfers In	5,764,520	5,850,900	(86,380)	-1.5%
Cash On Hand	13,871,212	7,549,650	6,321,562	83.7%
Total Transfers In and Cash On Hand	19,635,732	13,400,550	6,235,182	46.5%
Total OF Sources	\$ 51,780,917	\$ 44,801,847	\$ 6,979,070	15.6%

OTHER FUNDS USES

Kendall County's Other Funds' Uses include Expenditures totaling \$42,844,064 and Transfers Out totaling 8,936,853.

Other Funds pay 38% the County's total Personnel costs. Personnel costs includes salaries, IMRF and FICA Expenditures. Personnel, Contractual, Capital and Transfers Out for Operations are estimated to increase in FY18, with Highway capital costs accounting for the majority of the increase. Commodities, Other, Debt Service and Transfers Out for Debt Service are estimated to decrease. Two refinanced bond issues in 2017 will allow for savings in Debt Service for 2018.

Other Funds Uses	FY18	FY17	Difference	% Change
Personnel	\$ 13,070,085	\$ 12,664,589	\$ 405,496	3.2%
Contractual	5,160,486	5,022,172	138,314	2.8%
Commodities	1,045,739	1,070,282	(24,543)	-2.3%
Capital	18,929,968	12,917,110	6,012,858	46.5%
Other	1,104,081	2,053,483	(949,402)	-46.2%
Debt Service	3,533,705	3,771,055	(237,350)	-6.3%
Total Expenditure	42,844,064	37,498,691	5,345,373	14.3%
Transfers Out for Operations	5,415,489	3,542,842	1,872,647	52.9%
Transfers Out for Reserves	335,000	335,000	-	0.0%
Transfers Out for Debt Service	3,186,364	3,425,314	(238,950)	-7.0%
Total Transfers Out and Cash Balance Increase	8,936,853	7,303,156	1,633,697	22.4%
Total OF Uses	\$ 51,780,917	\$ 44,801,847	\$ 6,979,070	15.6%

PROPERTY TAX

PTELL

Kendall County property taxes are capped under the State of Illinois' Property Tax Extension Limitation Law (PTELL). <http://www.revenue.state.il.us/Publications/LocalGovernment/PTAX1080.pdf>

The capped property tax levy is derived by formula calculation using:

- The Previous Year's Property Tax Extension $\frac{\text{Previous Year Extension} * [1 + (2016 \text{ CPI} / 100)]}{\text{FY17 EAV} - \text{FY17 New Construction}} * \text{FY17 EAV}$
- The Consumer Price Index
- The Equalized Assessed Value (EAV) of all real property
- The anticipated value of new construction

PROPERTY TAX LEVY EXTENSION

Property taxes are levied on all parcels in Kendall County. Tax levied on property assessed in 2017, is paid in 2018.

The PTELL calculation yields an estimated Capped Property Tax Levy Extension of \$21,472,983. This amount is 1.1% greater than the prior year's Capped Property Tax Levy Extension of \$21,229,471.

	Current Year	Prior Year	Difference	% Change
Est. Rate Setting EAV	\$ 3,019,779,403	\$ 2,839,493,270	\$ 180,286,133	6.3%
Est. New Construction	34,245,363	28,608,147	5,637,216	19.7%
CPI	2.1%	0.7%	0.014	200.0%
Est. Property Tax Levy	21,472,983	21,229,471	243,512	1.1%

$$\frac{\text{Previous Year Extension} * [1 + (2016 \text{ CPI} / 100)]}{\text{FY17 EAV} - \text{FY17 New Construction}} * \text{FY17 EAV} = \frac{\$21,229,471 * 1}{\$3.02 \text{ B} - \$34.2 \text{ M}} * \$3.02 \text{ B} = \$21.5 \text{ M}$$

The Property Tax Levy accounts for 54.9% of the \$39,116,983 total Tax Revenue to be collected in FY18.

The Property Tax Levy is 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.

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. Under PTELL, the prior year's tax levy can be increased by the lesser amount of either CPI or 5%.

The 2016 CPI was 2.1% and is used to calculate the 2017 levy extension for taxes payable in 2018. Kendall County did not increase the existing property's tax levy by the 2016 CPI rate of 2.1%. Instead, the 2017 calculated property tax levy will increase by taxes levied for new properties added to the tax roll in 2017.

$$2016 \text{ CPI} \xrightarrow{\text{calculates}} 2017 \text{ Levy Extension} \xrightarrow{\text{payable}} 2018 \text{ Fiscal Year}$$

EQUALIZED ASSESSED VALUE (EAV)

Kendall County's 2017 estimated gross Equalized Assessed Value (EAV) of property is approximately \$3,305,543,344 or \$3.31B before any Board of Review reductions. This amount is 6.354% greater than the prior year's gross EAV of \$3,108,196,593.

RATE SETTING EQUALIZED ASSESSED VALUE (EAV)

Kendall County's 2017 Rate Setting Equalized Assessed Value (EAV) of Property is estimated at \$3,019,779,403 or \$3.02B. This lesser value EAV is used to estimate the levy extension to allow for potential Board of Review reductions.

NEW CONSTRUCTION

Kendall County's 2017 estimated New Construction value is approximately \$34,245,363. This amount is 19.7% greater than the prior year's New Construction value of \$28,608,147.

New Construction valued at \$34,245,363 is anticipated to increase the tax levy by \$243,511 in new taxes.

STAFFING

Kendall County budgeted 329.4 positions in FY18. These positions include 310.1 full time and 19.3 part-time positions. The Personnel count is down 1.9 FT positions and up 6.5 PT positions from FY17.

FTE position changes occurred in the following offices/departments: Administrative Services, Circuit Clerk, Combined Court Services, Corrections, County Clerk, Sheriff, Treasurer, Health and Human Services, Highway and Kendall County Drug Court.

HIGHWAY CAPITAL

The Kendall County Highway Department 2018-2021 5-Year Surface Transportation Program totals \$48.035M. Estimated FY18 expenditures total \$24.38M for Reconstruction, Bridge Repair & Replacement, Culvert Replacement, Resurfacing, Pavement Preservation, Engineering and Land Acquisition projects.

FY18 Highway Project Funding

Funding Source	Amount
County Bridge	\$ 200,000
Transportation Sales Tax	10,530,000
Motor Fuel Tax	2,250,000
Federal & Local Funding	4,900,000
State and Local Funding	6,500,000
	<u>\$ 24,380,000</u>

THIS PAGE INTENTIONALLY LEFT BLANK

FY18 Budget Summary

Sources	%	All Funds	General Fund	Other Funds
Taxes	48.5%	39,116,983	18,690,153	20,426,830
Licenses, Permits & Fees from Services	14.2%	11,467,461	5,599,032	5,868,429
Interest	0.2%	135,975	86,500	49,475
Intergovernmental	8.1%	6,509,440	708,989	5,800,451
Transfers In	11.8%	9,489,008	3,724,488	5,764,520
Subtotal Revenue		66,718,867	28,809,162	37,909,705
Cash on Hand	17.2%	13,871,212		13,871,212
Total Sources	100.0%	80,590,079	28,809,162	51,780,917

Uses	%	All Funds	General Fund	Other Funds
Personnel	43.0%	34,681,429	21,611,344	13,070,085
Contractual	12.8%	10,331,026	5,170,540	5,160,486
Commodities	2.3%	1,816,516	770,777	1,045,739
Capital	23.8%	19,145,005	215,037	18,929,968
Other	1.8%	1,430,072	325,991	1,104,081
Debt Service	4.4%	3,533,705		3,533,705
Fund Balance Surplus	0.3%	274,973	274,973	
Subtotal Expenditure		71,212,726	28,368,662	42,844,064
Transfers Out for Operations	6.8%	5,465,989	50,500	5,415,489
Transfers Out for Reserves	0.5%	385,000	50,000	335,000
Transfers Out for Debt Service	4.4%	3,526,364	340,000	3,186,364
Subtotal Other Uses		9,377,353	440,500	8,936,853
Total Uses	100.0%	80,590,079	28,809,162	51,780,917

Property Tax

PROPERTY TAX

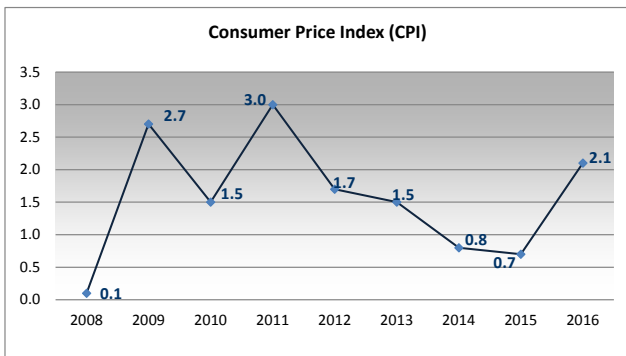
To calculate the estimated ad valorem property tax levy, the following formula uses the prior year's levy extension, CPI, current property Equalized Assessed Value (EAV) and current new construction value:

$$\frac{\text{Previous Year Extension} * [1 + (\text{2016 CPI} / 100)]}{\text{FY17 EAV} - \text{FY17 New Construction}} * \text{FY17 EAV}$$

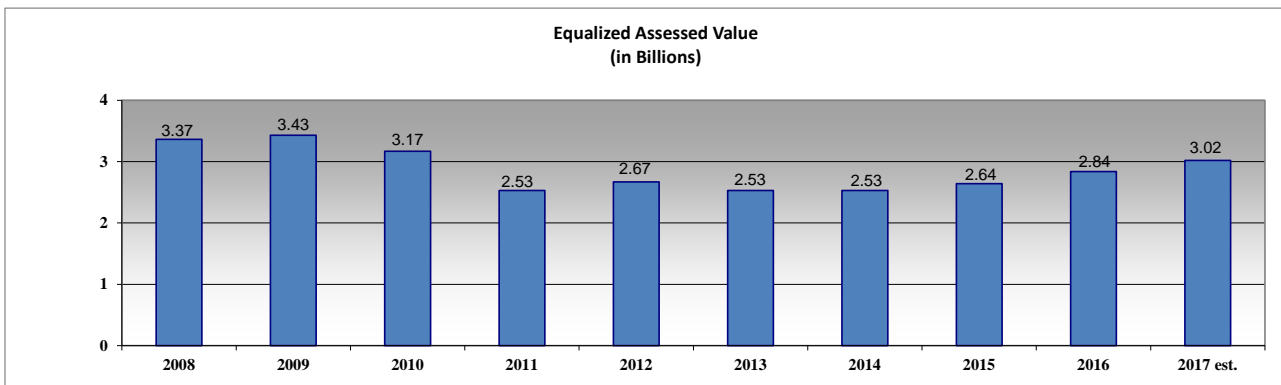
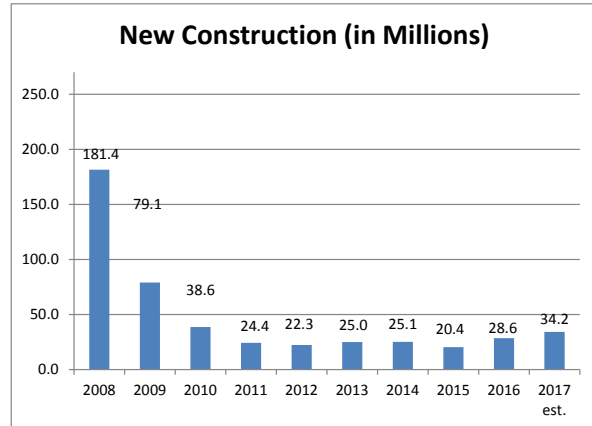
The current fiscal year estimated ad valorem property tax levy is: $\frac{\$21,229,471 * 1}{\$3.02 \text{ B} - \$34.2 \text{ M}} * \$3.02 \text{ B} = \$21.4 \text{ M}$

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

Fund	2017 Tax Year payable 2018		2016 Tax Year payable 2017		2015 Tax Year payable 2016	
	FY18 - Estimate	%	FY17 - Actual	%	FY16 - Actual	%
General Fund	11,020,153	51.3%	10,950,506	51.6%	10,658,172	51.1%
IMRF	3,100,767	14.4%	2,999,925	14.1%	2,810,129	13.5%
Social Security	1,557,201	7.3%	1,535,030	7.2%	1,500,055	7.2%
County Highway Fund	1,500,000	7.0%	1,500,104	7.1%	1,500,055	7.2%
Liability Insurance Fund	1,183,600	5.5%	1,100,020	5.2%	1,200,044	5.8%
708 Mental Health Fund	932,000	4.3%	930,218	4.4%	932,224	4.5%
Health & Human Services Fund	757,000	3.5%	757,009	3.6%	757,030	3.6%
County Bridge Fund	500,000	2.3%	500,035	2.4%	550,152	2.6%
Veterans Assistance Cms.	369,735	1.7%	403,776	1.9%	403,973	1.9%
Social Services for Seniors Fund	350,000	1.6%	350,110	1.6%	350,145	1.7%
Extension Education Fund	187,527	0.9%	187,691	0.9%	187,606	0.9%
Tuberculosis Fund	15,000	0.1%	15,049	0.1%	15,040	0.1%
Federal Aid Matching Fund	-	0.0%	-	0.0%	5,013	0.0%
Total Capped Levies	21,472,983	100.0%	21,229,471	100.0%	20,869,636	100.0%
Uncapped Levy: PBC Lease Fund						
Total All Levies	21,472,983		21,229,471		20,869,636	



2016 CPI $\xrightarrow{\text{calculates}}$ 2017 Levy Extension $\xrightarrow{\text{payable}}$ 2018 Fiscal Year



Property Tax Rate

PROPERTY TAX RATE

The estimated property tax rate is calculated using the formula:

$$\frac{\text{Current Year Levy} * 100}{\text{Prior Year EAV}}$$

$$\frac{\$21,472,983 * 100}{\$3.02 B} = .7111$$

$$\frac{\$21,229,471 * 100}{\$2.84 B} = .7477$$

Fund	Maximum Rate	FY18 Budget		FY17 Budget	
		FY17 Est. Levy	FY17 Est. Rate	FY16 Levy	FY16 Actual Rate
General Fund		11,020,153	0.36493	10,950,506	0.38525
IMRF		3,100,767	0.10268	2,999,925	0.10554
Social Security		1,557,201	0.05157	1,535,030	0.05400
County Highway Fund	0.200	1,500,000	0.04967	1,500,104	0.05277
Liability Insurance Fund		1,183,600	0.03919	1,100,020	0.03870
708 Mental Health Fund	0.050	932,000	0.03086	930,218	0.03273
Health & Human Services Fund	0.100	757,000	0.02507	757,009	0.02663
County Bridge Fund	0.250	500,000	0.01656	500,035	0.01759
Veterans Assistance Cms.	0.020	369,735	0.01224	403,776	0.01421
Social Services for Seniors Fund	0.025	350,000	0.01159	350,110	0.01232
Extension Education Fund	0.050	187,527	0.00621	187,691	0.00660
Tuberculosis Fund	0.050	15,000	0.00050	15,049	0.00053
Federal Aid Matching Fund	0.050		0.00000		0.00000
Total Capped Levies		21,472,983	0.71108	21,229,471	0.74687

Property Tax Bill - Village of Oswego Example

	FY18 Budget		FY17 Budget	
	Rate per \$100	% Change	Rate per \$100	% of Total
Kendall County	0.7111	-4.90%	0.7477	7.19%
Oswego FPD			0.7524	7.23%
Forest Preserve			0.1755	1.69%
Waubensee JC #516			0.5601	5.39%
Oswego Library District			0.2864	2.75%
Oswego Park District			0.4764	4.58%
Oswego Township			0.0855	0.82%
Oswego Road District			0.1917	1.84%
Oswego School District #308			6.9712	67.02%
Village of Oswego			0.1541	1.48%
Total			10.4010	100.00%



Estimated Kendall County Property Tax - Residential Home

The estimated property tax can be calculated using the formula:
*Assessed Value / 3 / \$100 * Tax Rate = Estimated Property Tax*

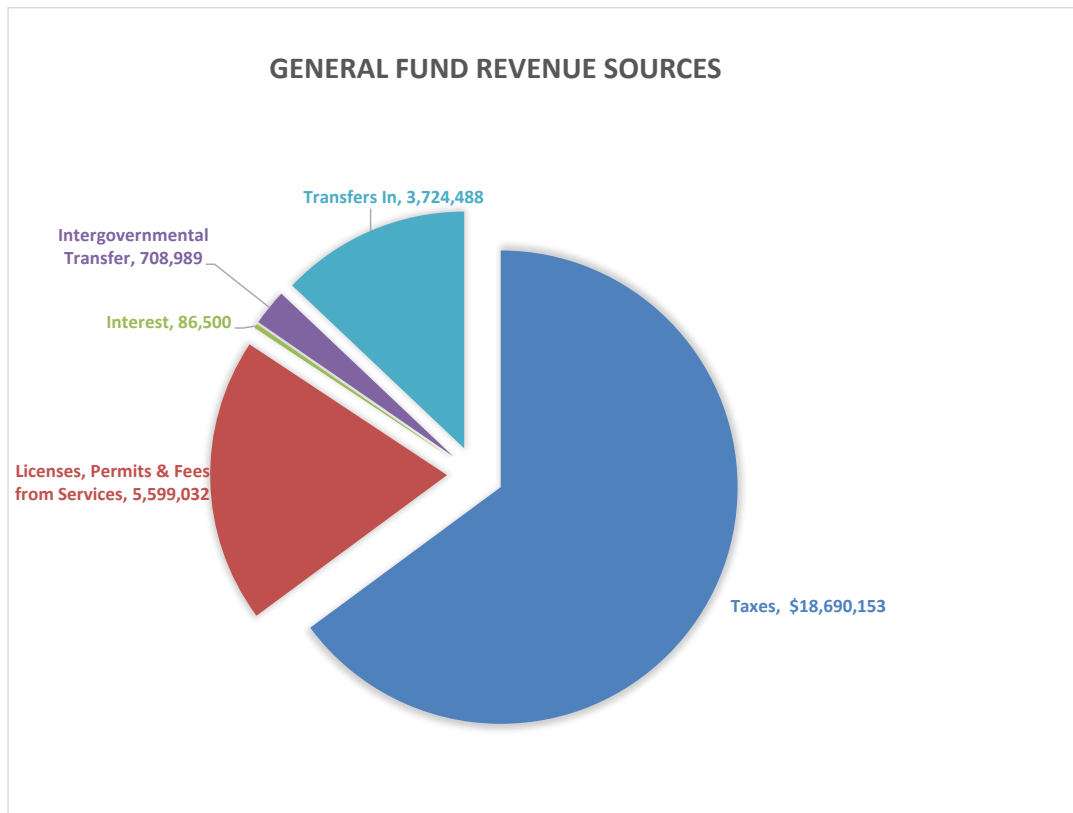
	FY18 Budget	FY17 Budget
Residential Home Assessed Value \$100,000	\$100,000	\$100,000
Taxable Assessed Value = 1/3	\$33,333	\$33,333
Taxable Assessed Value per \$100	\$333	\$333
Rate per \$100	0.7111	0.7477
Estimated Tax	\$237.03	\$249.23
Average Kendall County Residential Home Assessed Value	\$210,000	\$210,000
Taxable Assessed Value = 1/3	\$70,000	\$70,000
Taxable Assessed Value per \$100	\$700	\$700
Rate per \$100	0.7111	0.7477
Estimated Tax	\$497.75	\$523.39

General Fund Revenue and Transfers In

FY18 Estimated General Fund Revenue & Transfers In

Revenue Sources \$200,000 or Greater		
Revenue	Est. Amount	% of Total
Ad Valorem (Property) Tax	\$ 11,020,153	38.3%
1/4 Cent Sales Tax	2,950,000	10.2%
State Income Tax	2,470,000	8.6%
Transfer from Public Safety Sales Tax	1,822,523	6.3%
Health Insurance - Employee Contribution	1,299,440	4.5%
Circuit Clerk Fees	850,000	3.0%
Corrections Board & Care	832,200	2.9%
Local Use Tax	630,000	2.2%
State Sales Tax	550,000	1.9%
County Real Estate Transfer Tax	440,000	1.5%
Health Department Benefit Reimbursement	457,638	1.6%
County Clerk Fees	400,000	1.4%
Personal Property Replacement Tax	400,000	1.4%
Fines & Forfeits	380,000	1.3%
Probation Officer Salary Reimbursement	357,147	1.2%
Property Tax Late Payment Penalty	350,000	1.2%
Sheriff Fees	245,000	0.9%
KenCom Health Insurance Reimbursement	261,951	0.9%
Federal Inmate Revenue	328,500	1.1%
Franchise Tax	230,000	0.8%
Subtotal	26,274,552	91.2%
Revenue Sources under \$200,000	2,534,610	8.8%
Total	\$28,809,162	100%

Revenue Sources by Category		
Category	Est. Amount	% of Total
Taxes	\$ 18,690,153	64.9%
Licenses, Permits & Fees from Services	5,599,032	19.4%
Interest	86,500	0.3%
Intergovernmental Transfer	708,989	2.5%
Transfers In	3,724,488	12.9%
Total	\$28,809,162	100%



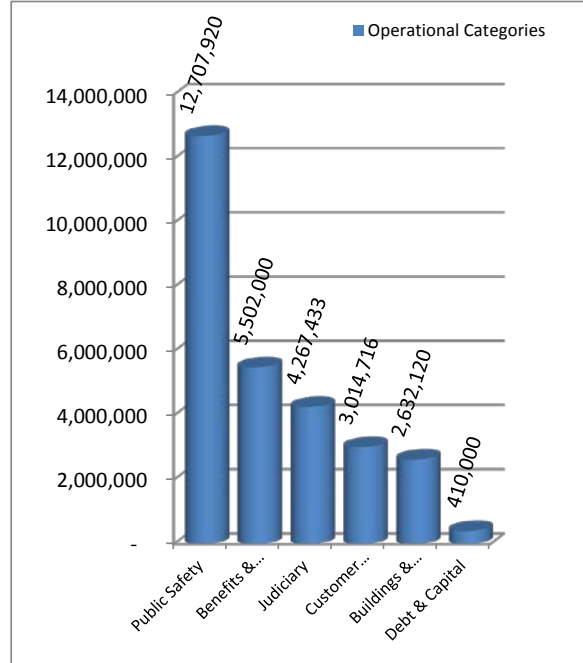
General Fund Expenditures and Transfers Out

FY18 General Fund Expenditures

The Corporate Fund (General Fund) captures costs for 35 County Department/Office operations. Transfers Out fund 2 Other Funds' programs, 2 debt service funds and 1 capital fund in the following operational categories:

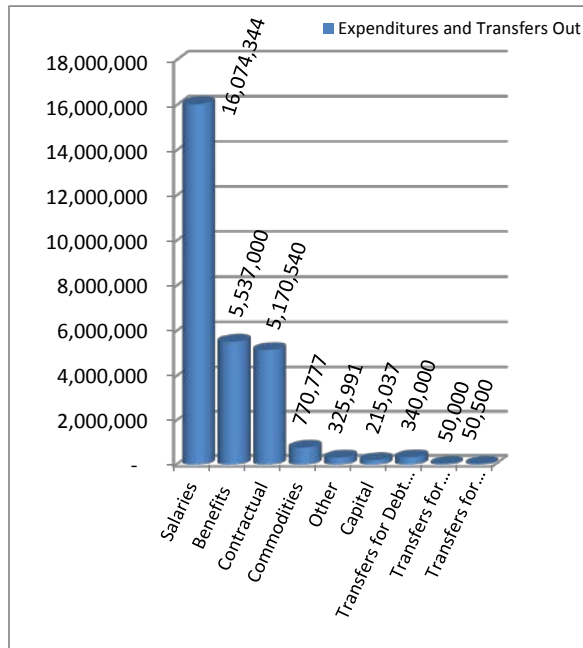
GF Operational Categories

Public Safety	12,707,920	44.5%
Benefits & Fixed Costs	5,502,000	19.3%
Judiciary	4,267,433	15.0%
Customer Service	3,014,716	10.6%
Buildings & Technology	2,632,120	9.2%
Debt & Capital	410,000	1.4%
Total	28,534,189	100.0%



GF Total Expenditures & Transfers Out

Salaries	16,074,344	56.3%
Benefits	5,537,000	19.4%
Contractual	5,170,540	18.1%
Commodities	770,777	2.7%
Other	325,991	1.1%
Capital	215,037	0.8%
Transfers for Debt Service	340,000	1.2%
Transfers for Reserves	50,000	0.2%
Transfers for Operations	50,500	0.2%
Total	28,534,189	100.0%



Other Funds Revenue and Transfers In

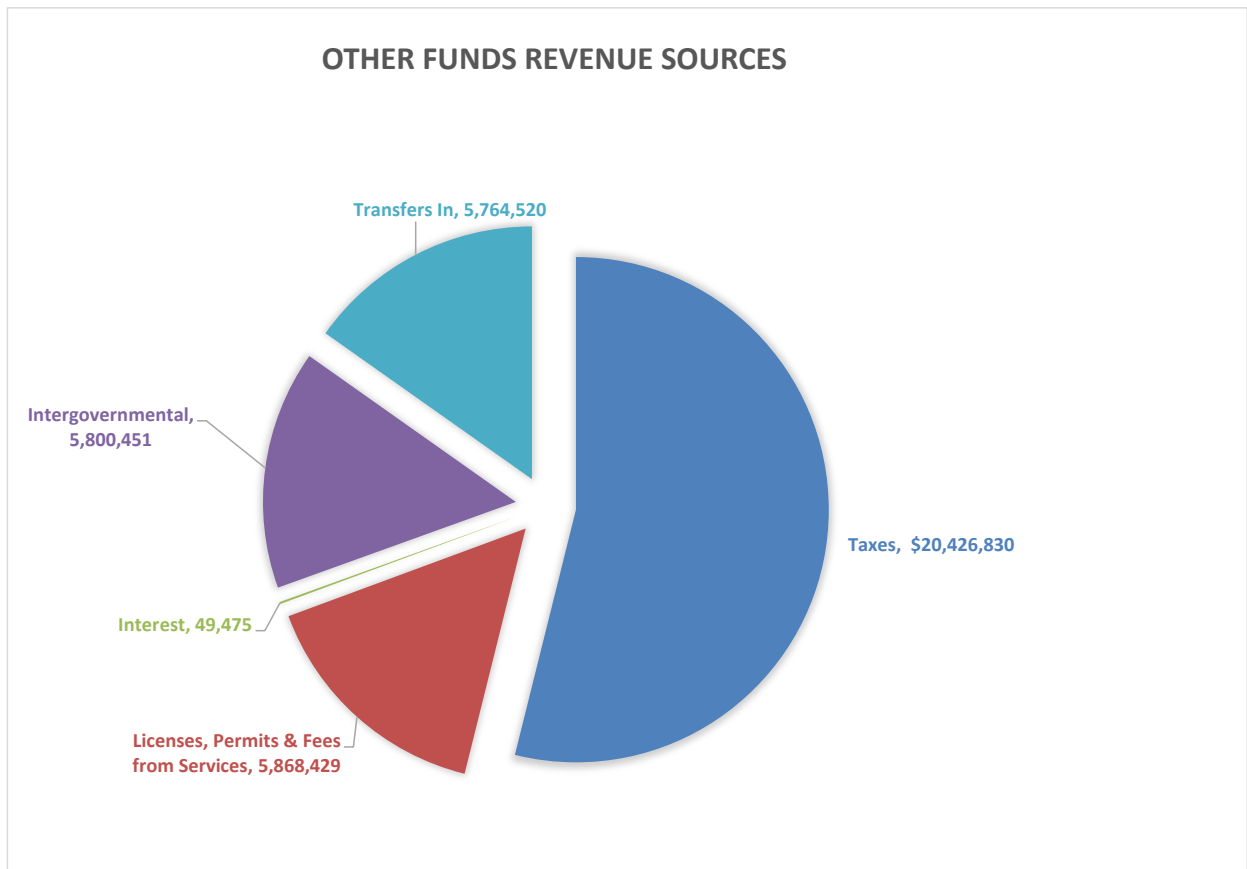
FY18 Estimated Other Funds Revenue & Transfers In

Revenue Sources \$500,000 or Greater

Revenue	Est. Amount	% of Total
Ad Valorem (Property) Tax - Capped	\$ 21,229,471	56.0%
Public Safety Sales Tax	5,068,000	13.4%
Transportation Sales Tax	4,750,000	12.5%
County Motor Fuel Tax	1,500,000	4.0%
HHS State Grant CAT Program	1,463,200	3.9%
Kendall Area Transit - IL DOAP Grant	700,000	1.8%
Subtotal	34,710,671	91.6%
Revenue Sources under \$500,000	3,199,034	8.4%
Total	\$37,909,705	100%

Revenue Sources by Category

Category	Est. Amount	% of Total
Taxes	\$ 20,426,830	53.9%
Licenses, Permits & Fees from Services	5,868,429	15.5%
Interest	49,475	0.1%
Intergovernmental	5,800,451	15.3%
Transfers In	5,764,520	15.2%
Total	\$37,909,705	100%



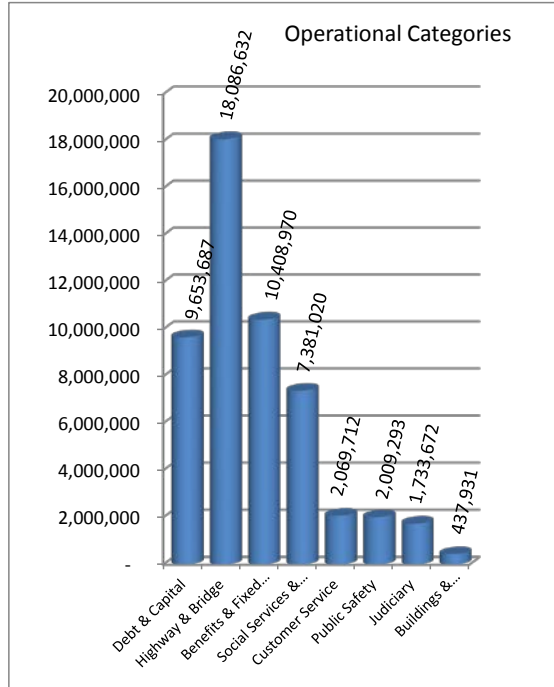
Other Funds Expenditures and Transfers Out

FY18 Other Funds Expenditures

There are seventy-nine (79) 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:

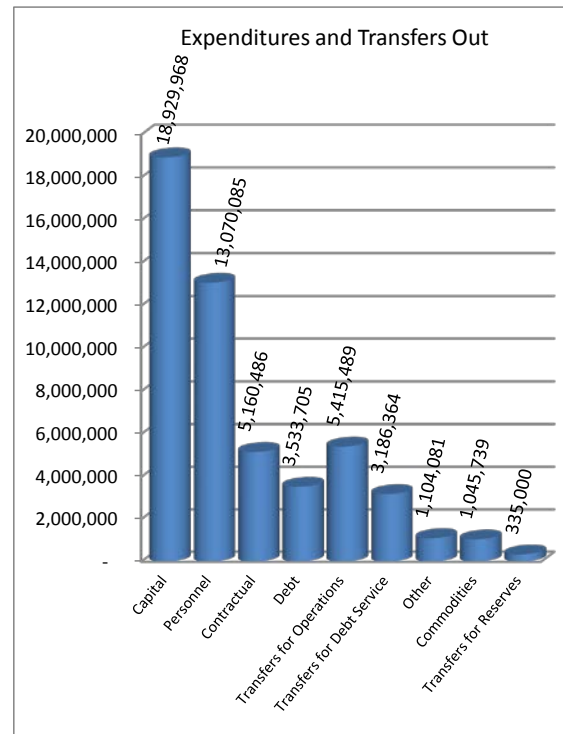
Other Funds Operational Categories

Debt & Capital	9,653,687	18.6%
Highway & Bridge	18,086,632	34.9%
Benefits & Fixed Costs	10,408,970	20.1%
Social Services & Health	7,381,020	14.3%
Customer Service	2,069,712	4.0%
Public Safety	2,009,293	3.9%
Judiciary	1,733,672	3.3%
Buildings & Technology	437,931	0.8%
Total	51,780,917	100.0%



Other Funds Expenditures & Transfers Out

Capital	18,929,968	36.6%
Personnel	13,070,085	25.2%
Contractual	5,160,486	10.0%
Debt	3,533,705	6.8%
Transfers for Operations	5,415,489	10.5%
Transfers for Debt Service	3,186,364	6.2%
Other	1,104,081	2.1%
Commodities	1,045,739	2.0%
Transfers for Reserves	335,000	0.6%
Total	51,780,917	100.0%



Personnel

	BUDGET FY15	BUDGET FY16	BUDGET FY17	BUDGET FY18
<u>General Fund - Full Time</u>				
Administrative Services	4.5	4.5	4.5	3.5
Assessment Office	5	5	5	5
Board of Review	3	3	3	3
Circuit Court Clerk	16.7	17.7	16.75	16
Circuit Court Judge	1.8	1.8	1.8	1.8
Combined Court Services	21	22	22	21
Coroner	2	2	2	2
Corrections	55	54	50	50
County Board	10	10	10	10
County Clerk & Recorder	3	3	3	2
County Clerk & Recorder - Election Costs	3	3	3	3
Facilities Management	8	8	8	8
Planning, Building and Zoning	3	3	2	2
Public Defender	6	6	6	6
Sheriff	67	66	62	63
States Attorney	20	20	20	20
Technology Services	4	4.6	5.6	5.5
Treasurer	7	7	7	6
Total General Fund - FT	240.0	240.6	231.65	227.75
<u>General Fund - Part Time</u>				
Planning, Building and Zoning	0	0	1	1
Sheriff	2.5	2.5	4.5	4.5
Treasurer				0.7
Total General Fund - PT	2.5	2.5	5.5	6.5
Total General Fund Personnel	242.5	243.1	237.15	234.26

Personnel

	BUDGET FY15	BUDGET FY16	BUDGET FY17	BUDGET FY18
<u>Other Funds - Full Time</u>				
Animal Control	2	2	2	2
Circuit Court Clerk - Child Support Collection	2	2	2	2
Circuit Court Clerk - Circuit Clerk Document Storage	5	6	6	6
Circuit Court Clerk - Court Automation	3	1	1	1
Circuit Court Clerk - Operation/Administrative	0.3	0.3	0.25	0
County Clerk & Recorder - GIS Recording	1	1	1	1
County Clerk & Recorder - Recorder's Document Storage	5	5	5	5
County Clerk & Recorder - County Clerk Automation				1
Economic Development	0.5	0.5	0.5	0.5
GIS Mapping	4	3.4	3.4	3.6
Health & Human Services	46	46	44	44
Highway	12	12	12	12
Kendall County Drug Court				1
Law Library	0.2	0.2	0.2	0.2
Veterans Assistance Commission	3	3	3	3
Total Other Funds - FT	84.0	82.4	80.35	82.30
<u>Other Funds - Part Time</u>				
Animal Control	0.5	0.5	0.5	0.5
Health & Human Services	2.85	3.3	6.1	10.3
Highway	0	0	0	0.5
Kendall County Drug Court				0.5
Veterans Assistance Commission	0.7	0.7	0.7	1
Total Other Funds - PT	4.05	4.5	7.3	12.8
Total Other Funds Personnel	88.05	86.9	87.65	95.10
Personnel Summary				
<u>Full Time</u>				
General Fund	240.0	240.6	231.65	227.75
Other Funds	84.0	82.4	80.4	82.3
Total FT Personnel	324.0	323.0	312.0	310.1
<u>Part Time</u>				
General Fund	2.5	2.5	5.5	6.5
Other Funds	4.05	4.5	7.3	12.8
Total PT & Seasonal Personnel	6.55	7.0	12.8	19.3
Total All Funds Personnel	330.55	330.0	324.8	329.4

5 Year Capital Plan

The Kendall County Finance Committee requested each Kendall County Department and Office prepare and submit their 5 year capital needs. The submittals are compiled below divided between General Fund Requests and Other Funds Requests.

The list are submittals as requested, not as approved.

FY18: The Finance Committee approved \$20,000 in General Fund expenditures and \$2,759,993 in Other Fund expenditures.

**Kendall County
5 Yr Capital Requests
August 2017**

	2018	2019	2020	2021	2022	Total
Total General Fund Requests	\$2,066,682	\$944,628	\$1,015,536	\$1,193,837	\$4,090,855	\$9,311,538
Total Other Funds Requests	554,000	287,550	396,600	270,700	299,770	1,808,620
Total Capital Requests	<u>\$2,620,682</u>	<u>\$1,232,178</u>	<u>\$1,412,136</u>	<u>\$1,464,537</u>	<u>\$4,390,625</u>	<u>\$11,120,158</u>

General Fund Requests - Categories

GF - Office Equipment/Furnishings/Software	\$297,275	\$125,000	\$142,759	\$410,000	\$3,713,100	\$4,688,134
GF - Building/Renovation	1,099,323	536,940	269,867	61,000	43,500	2,010,630
GF - Other Equipment	446,122	81,409	396,600	493,269	117,500	1,534,900
GF - Vehicles	223,962	201,279	206,310	229,568	216,755	1,077,874
GF - New Staff Equipment	-					-
Total General Fund Requests	<u>\$2,066,682</u>	<u>\$944,628</u>	<u>\$1,015,536</u>	<u>\$1,193,837</u>	<u>\$4,090,855</u>	<u>\$9,311,538</u>

Other Funds Requests - Categories

OF - Office Equipment/Furnishings/Software	\$256,000	\$31,000	\$23,500	\$21,500	\$11,500	\$343,500
OF - Vehicles/Durable Equipment	253,000	212,550	173,100	241,700	219,270	1,099,620
OF - Other Expenditure	45,000	44,000	200,000	7,500	69,000	
Total Other Funds Requests	<u>\$554,000</u>	<u>\$287,550</u>	<u>\$396,600</u>	<u>\$270,700</u>	<u>\$299,770</u>	<u>\$1,443,120</u>



KENDALL COUNTY HIGHWAY DEPARTMENT
5-YEAR SURFACE TRANSPORTATION PROGRAM
2018 - 2022

Revised 09/19/17

ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
Eldamain Road	Reconstruction	River Road to U.S. Route 34	\$8,500,000	\$4.5M Fed / \$4M TST	2018	Under Contract
Grove Road	Bridge Replacement	Aux Sable Creek Bridge S. of Van Dyke	\$3,000,000	TST / Co. Br. / Twp	2018	Under Contract
Galena Road	Bridge Replacement	Bridge over Blackberry Creek	\$1,600,000	TST / Co. Bridge	2018	Spring Letting
Little Rock Road	Culvert Replacement	LRR just north of Vilmin Road	\$600,000	Trans. Sales Tax	2018	Spring Letting
Millington Road	Bridge Repair	Millington Road Bridge over Fox River	\$1,600,000	TST / LaSalle Co.	2018	Spring Letting
Grove Road	Reconstruction	Sherrill Road to U.S. Route 52	\$5,000,000	Trans. Sales Tax	2018	Summer Letting
County Highways	HMA Resurfacing	Various Locations TBD	\$2,250,000	Motor Fuel Tax	2018	Spring Letting
County Highways	Pavement Preservation	Various Locations	\$100,000	Trans. Sales Tax	2018	Spring Letting
Various	KC-TAP	Transportation Alternatives Program	\$50,000	Trans. Sales Tax	2018	
Ament Road	TBP Bridge Replacement	Ament Road West of Ashley Road	\$300,000	State / Co. / Twp.	2018	Spring Letting
Eldamain Road	Phase II Engineering	Highpoint Rd. to U.S. Route 34	\$500,000	Fed / \$100k Co. Br.	2018	Multi-Year
Eldamain Road	Land Acquisition	Highpoint Rd. to U.S. Route 34	\$450,000	Trans. Sales Tax	2018	Multi-Year
Ridge Road	Land Acquisition	Intersection Improvement at Holt Rd.	\$100,000	Trans. Sales Tax	2018	
Fox River Drive	PE & Land Acquisition	Bridge over Clark Creek in Millington	\$100,000	County Bridge	2018	
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	Preliminary Engineering	Gates Creek Watershed Improvement	\$30,000	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	\$1,200,000	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	
Orchard Road	Construction	Gates Creek Watershed Improvement	\$300,000	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	
Ridge Road	Preliminary Engineering	Theodore Street to Caton Farm Road	\$150,000	Trans. Sales Tax	2019	



KENDALL COUNTY HIGHWAY DEPARTMENT
5-YEAR SURFACE TRANSPORTATION PROGRAM
2018 - 2022

Revised 09/19/17

ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
Grove Road	Preliminary Engineering	Bridge over Morgan Creek	\$100,000	County Bridge	2019	
Lisbon Road	Preliminary Engineering	Whitewillow Road to Joliet Road	\$75,000	Trans. Sales Tax	2019	
WIKADUKE Trail	PE & Land Acquisition	Scotch Road to Eola Road	\$100,000	Trans. Sales Tax	2019	
Orchard Road	PE - Phase 2	Collins Road Extension	\$600,000	\$300,000 TST	2019	KKCOM STP App
Grove Road	Construction	Bridge over Morgan Creek	\$1,000,000	TST / Co. Bridge	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	PE & Land Acquisition	Theodore Street to Caton Farm Road	\$250,000	Trans. Sales Tax	2020	
Township Bridge	Preliminary Engineering	Township Bridge Program	\$30,000	State / Co. / Twp.	2020	
Lisbon Road	PE & Land Acquisition	Whitewillow Road to Joliet Road	\$150,000	Trans. Sales Tax	2020	
WIKADUKE Trail	PE & Land Acquisition	Scotch Road to Eola Road	\$100,000	Trans. Sales Tax	2020	
Orchard Road	PE - Phase 2	Collins Road Extension	\$600,000	\$300,000 TST	2020	
Crimmins Road	Preliminary Engineering	Fox River Dr (N) to Fox River Dr (S)	\$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	
Lisbon Road	Reconstruction	Whitewillow Road to Joliet Road	\$1,500,000	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	\$1,000,000	State / TST	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	
Township Bridge	TBD	Township Bridge Program	\$300,000	State / Co. / Twp.	2021	



KENDALL COUNTY HIGHWAY DEPARTMENT
5-YEAR SURFACE TRANSPORTATION PROGRAM
2018 - 2022

Revised 09/19/17

ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
WIKADUKE Trail	PE & Land Acquisition	Scotch Road to Eola Road	\$100,000	Trans. Sales Tax	2021	
Orchard Road	Land Acquisition	Collins Road Extension	\$500,000	Trans. Sales Tax	2021	
Crimmins Road	PE & Land Acquisition	Fox River Dr (N) to Fox River Dr (S)	\$200,000	Trans. Sales Tax	2021	
Walker Road	Preliminary Engineering	Realignment at Fox RiveDrive	\$100,000	Trans. Sales Tax	2021	
Orchard Road	Construction	Collins Road Extension	\$5,000,000	\$2.5 Million TST	2022	2022 & 2023
Crimmins Road	Reconstruction	Fox River Dr (N) to Fox River Dr (S)	\$2,000,000	Trans. Sales Tax	2022	
County Highways	HMA Resurfacing	Various Locations TBD	\$2,000,000	Motor Fuel Tax	2022	
County Highways	Pavement Preservation	Various Locations	\$200,000	Trans. Sales Tax	2022	
Various	KC-TAP	Transportation Alternatives Program	\$50,000	Trans. Sales Tax	2022	
Walker Road	PE & Land Acquisition	Realignment at Fox RiveDrive	\$100,000	Trans. Sales Tax	2022	

Eldamain Road	Bridge & Approaches	Highpoint Road to River Road	*\$40,000,000	Federal / TST / MFT	2022	*Assumes 80% Fed.
---------------	---------------------	------------------------------	---------------	---------------------	------	-------------------

Not included in total

5-Year Total: \$48,035,000
Estimated Grants & Funds by Others: \$9,504,000
Total Estimated County Funds: \$38,531,000

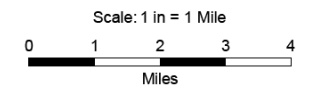
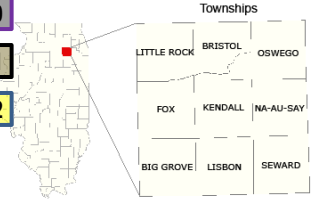
*Total cost for the Eldamain Road Extension from Highpoint Road to River Road is \$40 million. 80% federal funding (\$32 million) is assumed but not guaranteed through future funding efforts.

HIGHWAY MAP KENDALL COUNTY

**MULTI-YEAR
2018-2022**



- 2018**
- 2019**
- 2020**
- 2021**
- 2022**



Legend

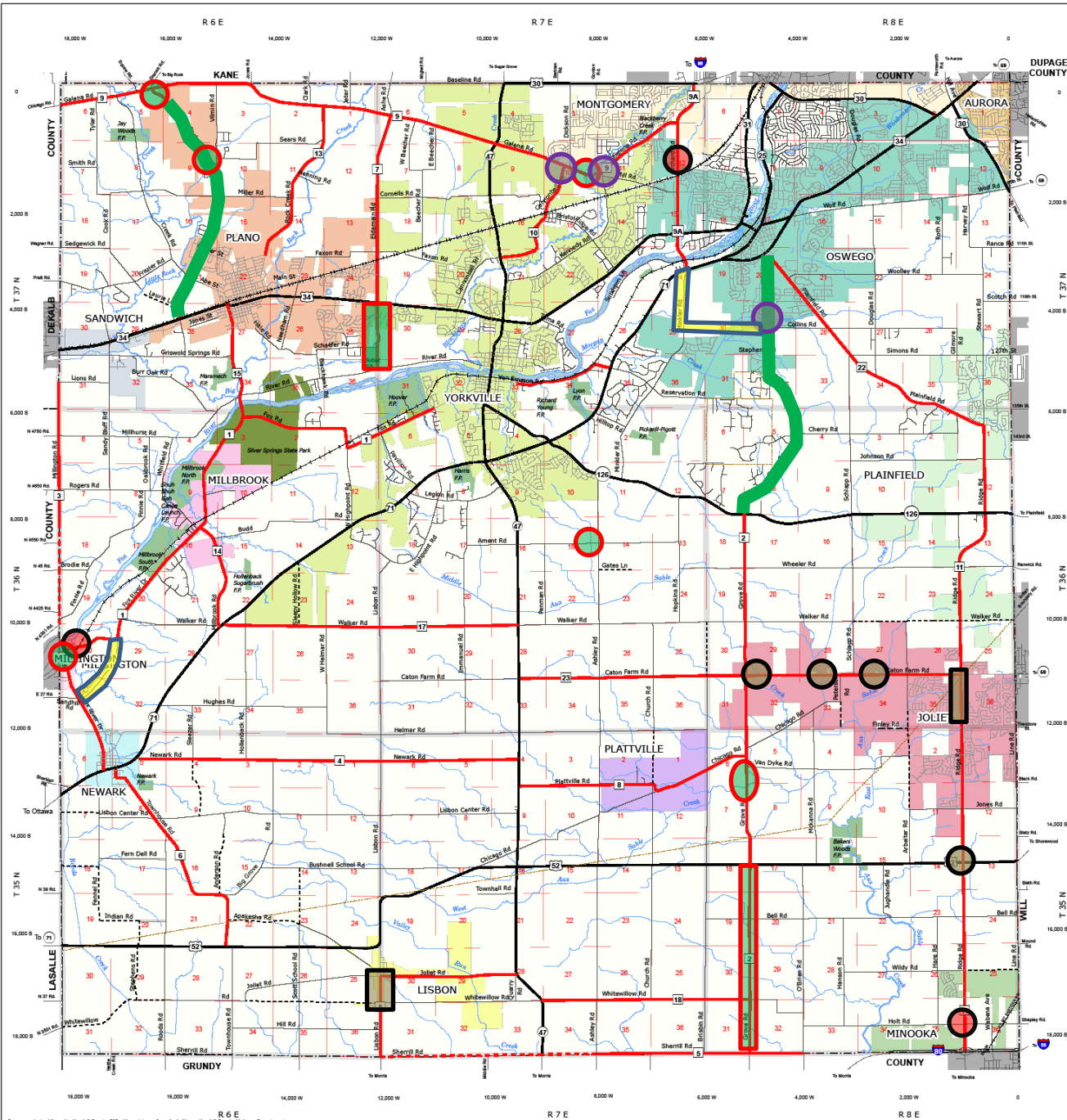
- | | |
|------------------------|------------|
| ADJACENT COUNTY | AURORA |
| COUNTY | JOLIET |
| INTERSTATE | LISBON |
| STATE | MILLBROOK |
| FEDERAL | MILLINGTON |
| BITUMINOUS | MINOOKA |
| GRAVEL | MONTGOMERY |
| LOCAL | NEWARK |
| RAILROAD | OSWEGO |
| SECTIONS | PLAINFIELD |
| POLITICAL TOWNSHIPS | PLATTVILLE |
| COUNTY FOREST PRESERVE | SANDWICH |
| STATE PARK | YORKVILLE |

Published by:
Kendall County Highway Department
Francis C. Klaas, P.E.
County Engineer
Department Headquarters
6780 Route 47
Yorkville, IL 60560
Phone (630) 553-7616
FAX (630) 553-9583
More available at www.co.kendall.il.us

Kendall County GIS
111 West Pine Street - Room 208
Yorkville, Illinois 60560-1498
630.553.4090



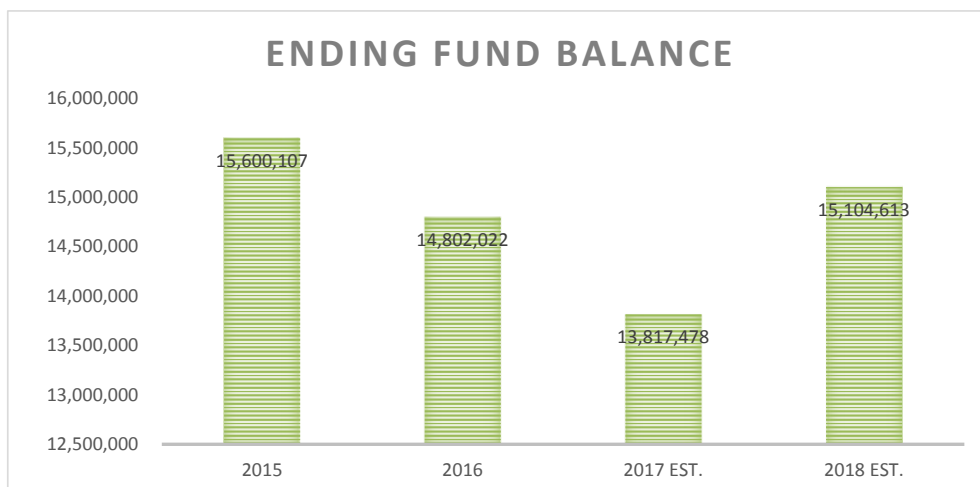
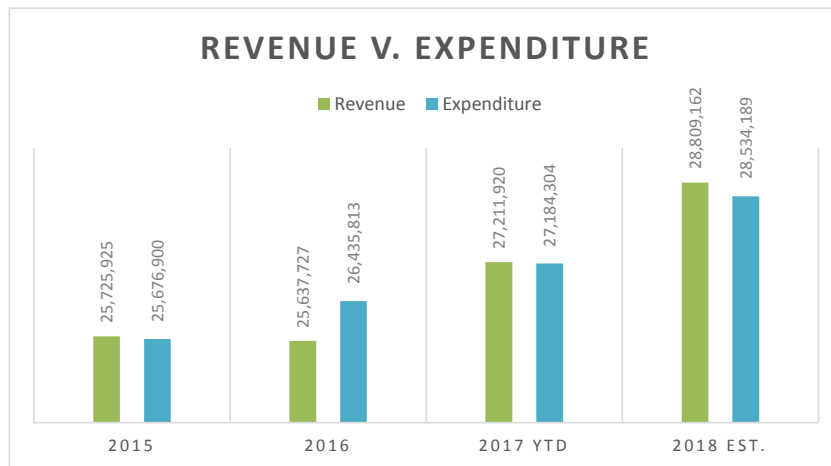
NOTE: The Rural Roads Identification System employs a numbering system based on a grid-mile coordinate system. The mileage is measured from the northeast corner of County. Each circle section west and south of that corner receives a 1000 number added consecutively across the County. Intermediate intersections would be proportionate parts of 1000.



Base map derived from the Kendall County GIS with assistance from Andy Myers, Kendall County Highway Department.

GENERAL FUND BUDGET SUMMARY

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	11/27/2017 YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance (Cash Basis)	15,551,082	15,600,108	14,648,040	14,802,022	14,829,639	1.2%
Revenue	23,920,801	23,700,240	24,899,145	24,971,987	25,084,674	0.7%
Transfers In	1,805,124	1,937,487	2,110,534	2,239,933	3,724,488	76.5%
Total Revenue & Transfers In	25,725,925	25,637,727	27,009,679	27,211,920	28,809,162	6.7%
Expenditure	25,334,927	25,895,068	27,299,744	26,643,804	28,093,689	2.9%
Transfers Out	341,973	540,745	540,500	540,500	440,500	-18.5%
Total Expenditure & Transfers Out	25,676,900	26,435,813	27,840,244	27,184,304	28,534,189	2.5%
Change in Fund Balance	49,025	(798,087)	(830,566)	27,616	274,973	
Ending Balance (Cash Basis)	15,600,108	14,802,022	13,817,475	14,829,639	15,104,613	9.3%
Fund Balance Months	7.3	6.7	6.0	6.5	6.4	



GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	11/27/2017 YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
General Fund Total Revenues	25,725,927	25,637,745	27,009,679	27,211,920	28,809,162	6.7%
TAXES						
010-1-000-1100 Current Property Tax	10,387,619	10,628,855	11,158,725	10,928,502	11,020,153	-1.2%
010-1-000-1110 Personal Property Repl. Tax	412,804	365,463	370,000	390,305	400,000	8.1%
010-1-000-1115 State Income Tax	2,886,356	2,241,829	2,400,000	2,672,458	2,470,000	2.9%
010-1-000-1120 Local Use Tax	405,525	729,938	625,000	626,562	630,000	0.8%
010-1-000-1125 State Sales Tax	626,905	410,417	480,000	557,243	550,000	14.6%
010-1-000-1130 Franchise Tax	213,238	220,855	220,000	235,433	230,000	4.5%
010-1-000-1175 1/4 Cent Sales Tax	2,775,859	2,842,110	2,920,000	2,917,549	2,950,000	1.0%
010-1-000-1185 Co. Real Estate Transfer Tax	401,885	372,609	396,420	432,228	440,000	11.0%
Total Taxes	18,110,191	17,812,076	18,570,145	18,760,281	18,690,153	0.6%
LICENSES, PERMITS, & FEES FROM SERVICES						
010-1-000-1170 Miscellaneous Revenue	54,025	27,056	35,000	18,958	30,000	-14.3%
010-1-000-1180 Property Tax Late Pymnt. Penalty	385,634	350,977	360,000	315,736	350,000	-2.8%
010-1-001-1205 Facility Mgt Miscellaneous	271	288	4,000	92	4,000	0.0%
010-1-002-1205 Building Fees	75,852	63,222	62,000	92,891	65,000	4.8%
010-1-002-1215 Recording Fees	660	590	600	746	700	6.1%
010-1-002-1220 Zoning Fees	7,085	12,725	10,000	11,605	12,000	20.0%
010-1-002-1225 Special Use Hearing Officer	1,400	2,450	2,100	1,750	2,450	16.7%
010-1-006-1205 County Clerk Fees	365,118	367,914	330,000	395,594	400,000	21.2%
010-1-006-1210 Recorder's Miscellaneous	52,642	50,241	45,000	58,671	50,000	11.1%
010-1-009-1205 Sheriff Fees	318,833	253,851	255,000	197,602	245,000	-3.9%
010-1-009-1210 Prisoner Transport	526	437	2,000	1,202	1,000	-50.0%
010-1-009-1220 Sheriff Miscellaneous	9,096	7,822	12,000	5,681	8,500	-29.2%
010-1-009-1225 Bond Fees	13,210	14,132	12,000	11,301	13,000	8.3%
010-1-009-1235 Security Detail Income	8,476	9,233	6,000	31,585	25,000	316.7%
010-1-009-1240 HIDTA Reimbursement	7,986	13,022	7,500	36,114	20,000	166.7%
010-1-009-1363 Vest Grant			7,600		7,600	0.0%
010-1-010-1205 Corrections Board & Care	746,238	568,520	875,000	1,079,257	832,200	-4.9%
010-1-010-1210 Federal Inmate Revenue	56,700	229,650	225,000	283,200	328,500	46.0%
010-1-010-1211 Federal Inmate Mileage Reimbursement	1,192	3,559	3,700	4,538	4,050	9.5%
010-1-010-1212 Federal Inmate Transport Fees	9,713	29,348	31,000	40,163	35,200	13.5%
010-1-014-1205 Circuit Clerk Fees	920,345	890,647	950,000	736,060	850,000	-10.5%
010-1-014-1210 Cir. Clk. System Fee	45,605	44,947	43,000	39,978	42,000	-2.3%
010-1-014-1220 Cir. Clk. GPS Service Fee	4,975	7,650	5,000	9,353	7,000	40.0%
010-1-014-1225 Cir. Clk. Periodic Impris. Fee	14,920	18,072	15,000	20,739	18,000	20.0%
010-1-018-1205 Probation Board & Care	5,092	15,530	5,000	22,728	5,000	0.0%
010-1-019-1205 Public Defender Fees	30,185	19,841	20,000	10,723	15,000	-25.0%
010-1-020-1205 Fines & Forfeits	465,017	391,889	430,000	320,614	380,000	-11.6%
010-1-020-1215 State's Attorney Miscellaneous Revenue	313	112	750	84	500	-33.3%
010-1-020-1220 State's Attorney Trial Fee	0		250		250	0.0%
010-1-020-1225 Comptroller Collection Fines/Fees		281		5,174	5,000	
010-1-022-1205 Assessment Miscellaneous	5,716	11,263	3,000	5,696	3,000	0.0%
010-1-023-1205 Mapping Fees	168	56		122		
010-1-025-1205 Treasurer Fees	22,727	20,728	21,000	26,590	21,000	0.0%
010-1-027-1205 Health Insurance - Empl. Ded.	1,076,569	1,107,191	1,266,058	1,143,839	1,299,440	2.6%
010-1-027-1210 Retired & COBRA Health Insurance	54,418	104,115	105,608	152,421	185,191	75.4%
010-1-027-1215 Employee Health Ins. Reimbursement	4,427	7,474		238		
010-1-029-1205 County Building Postage Reimb.	77,848	65,698	40,000	83,119	38,500	-3.8%
010-1-030-1205 Liquor License	19,580	21,500	21,500	19,200	0	-100.0%
010-1-030-1210 Compost Fees	6,815	10,557	8,000	41,669	8,000	0.0%
010-1-032-1205 Liquor License					25,000	
010-1-033-1210 Tech - Municipality Reimb.	35,625	31,654	35,625	9,739	0	-100.0%
010-1-035-1205 KenCom Health Insurance Reimbursement	185,084	229,307	252,508	231,248	261,951	3.7%
Total Licenses, Permits & Fees from Services	5,090,087	5,003,548	5,507,859	5,466,020	5,599,032	1.7%

GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	11/27/2017 YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
INTEREST						
010-1-000-1135 Interest Income	18,813	64,145	37,500	113,771	86,500	130.7%
Total Interest	18,813	64,145	37,500	113,771	86,500	130.7%
INTERGOVERNMENTAL						
010-1-000-1140 State's Attorney Salary	84,395	192,903	144,677	144,677	144,677	0.0%
010-1-000-1145 Probation Officer Salary	428,045	325,345	357,147	283,628	357,147	0.0%
010-1-000-1150 Supervisor of Assmnt. Salary	26,710	58,221	41,500	42,279	42,350	2.0%
010-1-000-1155 Public Defender Salary	74,921	133,193	99,900	99,895	99,895	0.0%
010-1-000-1160 Election Judge	26,370	15,210		33,615		
010-1-000-1195 Reimb. PTI	13,275	18,056	2,000	5,176	2,000	0.0%
010-1-012-1210 EMA Reimbursement from IEMA	33,843	47,997	36,250	9,315	38,000	4.8%
010-1-018-1220 Probation Officer Salary (Municipal)	7,828	8,894	8,000	13,331	11,000	37.5%
010-1-018-1366 Probation Drug Court Officer Salary			80,247			-100.0%
010-1-020-1210 St. Atty. Victim's Assistance Grant	6,325	20,670	13,920		13,920	0.0%
Total Intergovernmental	701,712	820,489	783,641	631,916	708,989	-9.5%
TOTAL REVENUE	23,920,803	23,700,258	24,899,145	24,971,987	25,084,674	0.7%
TRANSFERS IN						
010-1-000-1368 Transfer from Drug Court Fund - Health Insurance					24,716	
010-1-000-1500 Transfer from PS Sales Tax Fund	1,300,000	1,218,000	1,468,000	1,468,000	1,822,523	24.2%
010-1-000-1500 Transfer from Court Security Fund	150,000	110,000	80,000	80,000	80,000	0.0%
010-1-000-1500 Transfer from Probation Services Fund	37,785	38,692	30,000		37,000	23.3%
010-1-000-1500 Transfer from GIS Mapping	25,665	27,539	27,868	26,847	42,965	54.2%
010-1-000-1500 Sale in Error	275,000	250,000				
010-1-000-1500 Transfer from VAC	9,197	9,591	30,775	7,805	11,536	-62.5%
010-1-000-1500 Transfer from Animal Control Fund	7,476	8,665	8,491	10,282	48,475	470.9%
010-1-000-1500 Transfer from Health Dept. - Benefits Reimbursement		125,000	375,400	602,000	457,638	21.9%
010-1-000-1500 Transfer from County Clerk & Recorder Fund		150,000				
010-1-000-1500 Transfer from Cir Clerk - Court Automation			45,000		46,350	3.0%
010-1-000-1500 Transfer from KenCom			45,000	45,000	46,350	3.0%
010-1-000-1500 Transfer from Co. Special Reserve Fund					256,002	
010-1-000-1500 Transfer from Building Fund					850,933	
Total Transfers	1,805,124	1,937,487	2,110,534	2,239,933	3,724,488	76.5%
General Fund Total Revenue & Transfers In	25,725,927	25,637,745	27,009,679	27,211,920	28,809,162	6.7%
GF Expenditures & Transfers Out	(25,676,900)	(26,435,813)	(27,840,244)	(27,184,304)	(28,534,189)	
GF Revenues & Transfers In	25,725,927	25,637,745	27,009,679	27,211,920	28,809,162	
Surplus (Deficit)	49,027	(798,069)	(830,565)	27,616	274,973	

GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	ACTUAL 2016	BUDGET 2017	11/27/2017 YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
EXPENSES					
Administrative Services	350,172	365,700	362,087	343,200	-6.2%
Auditing & Accounting	53,300	56,925	56,925	56,925	0.0%
Board of Review	58,560	77,545	54,675	77,545	0.0%
Bonds & Notaries	2,004	3,000	3,055	5,320	77.3%
Capital Expenditures	140,310	153,000	144,566	20,000	-86.9%
CASA Expenditures	12,000	12,000	12,000	12,000	0.0%
Circuit Court Clerk	589,888	610,060	584,863	604,715	-0.9%
Circuit Court Judge	336,859	308,947	326,227	308,947	0.0%
Combined Court Services (Probation)	1,094,379	1,225,107	1,223,173	1,194,018	-2.5%
Contingency	0	125,000	4,073	126,168	0.9%
Coroner	169,784	167,094	162,770	174,066	4.2%
Corrections	4,222,296	4,443,715	4,613,016	4,597,901	3.5%
County Assessments	293,604	292,617	300,836	298,432	2.0%
County Board	124,930	137,110	226,025	137,110	0.0%
County Clerk & Recorder	182,277	192,307	187,339	170,934	-11.1%
Election Costs	691,338	676,008	381,614	775,758	14.8%
Emergency Management Agency	33,688	36,250	34,950	38,000	4.8%
Employee Health Insurance	4,771,025	5,106,257	5,047,056	5,502,000	7.8%
Facilities Management	1,217,794	1,086,616	1,123,721	1,072,157	-1.3%
Farmland Review Board	248	360	119	325	-9.7%
Jury Commission	62,228	84,788	53,654	84,788	0.0%
KenCom Intergovernmental Agreement	1,957,820	1,951,720	1,951,721	1,982,505	1.6%
Merit Commission	5,579	4,000	7,050	4,000	0.0%
Planning, Building & Zoning	185,779	226,700	193,223	215,596	-4.9%
Postage County Building	67,101	47,620	28,022	45,120	-5.2%
Property Tax Services	75,199	75,000	73,460	90,000	20.0%
Public Defender	473,395	496,017	488,534	509,451	2.7%
Regional Office of Education	83,195	81,725	81,294	84,420	3.3%
Sheriff	5,389,309	5,721,448	5,525,538	5,911,448	3.3%
Soil & Water Conservation District Grant	32,000	32,000	32,000	32,000	0.0%
State's Attorney	1,458,046	1,538,328	1,450,695	1,553,514	1.0%
Technology Services	523,891	722,280	639,161	719,809	-0.3%
Treasurer	416,056	430,500	455,213	470,363	9.3%
Unemployment Compensation	25,618	35,000	28,562	35,000	0.0%
Utilities	795,394	777,000	786,591	840,154	8.1%
Total Expenditures	25,895,068	27,299,744	26,643,804	28,093,689	2.9%

GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	ACTUAL 2016	BUDGET 2017	11/27/2017 YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
TRANSFERS OUT:					
Debt Service					
County Bldg Debt Svs Transfer	140,000	140,000	140,000	140,000	0.0%
Courthouse Expansion Debt Svs Transfer	200,000	200,000	200,000	200,000	0.0%
Subtotal - Debt Service	340,000	340,000	340,000	340,000	0.0%
Capital/Reserves					
Capital Improvement Fund	150,000	150,000	150,000	50,000	-66.7%
Subtotal - Capital/Reserve Funds	150,000	150,000	150,000	50,000	-66.7%
Other Transfers Out					
Kendall Area Transit Fund	25,500	25,500	25,500	25,500	0.0%
Economic Development Fund	24,000	25,000	25,000	25,000	0.0%
State of IL - Unclaimed Funds	1,245	-	-	-	-
Subtotal - Other Transfers Out	50,745	50,500	50,500	50,500	0.0%
TOTAL TRANSFERS OUT	540,745	540,500	540,500	440,500	-18.5%
TOTAL EXPENDITURES AND TRANSFERS OUT	26,435,813	27,840,244	27,184,304	28,534,189	2.5%

Other Funds Summary

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	11/27/2017 YTD 2017	BUDGET 2018	% Change In Budget
<u>PUBLIC SAFETY SALES TAX FUND (Fund 200)</u>						
Beginning Balance	2,510,132	2,723,006	2,775,248	2,775,248	2,451,375	-11.7%
Revenues	4,835,262	4,971,255	5,073,000	5,098,627	5,078,000	0.1%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	(4,622,388)	(4,919,013)	(5,072,500)	(5,422,500)	(5,188,073)	2.3%
Change in Fund Balance	212,874	52,242	500	(323,873)	(110,073)	-22114.6%
Ending Balance	2,723,006	2,775,248	2,775,748	2,451,375	2,341,302	-15.7%
<u>GIS MAPPING FUND (Fund 510)</u>						
Beginning Balance	621,213	595,973	558,733	558,732	540,166	-3.3%
Revenues	325,565	318,953	261,000	341,368	315,000	20.7%
Expenses	295,894	298,437	335,319	304,159	362,931	8.2%
Net Transfers In (Out)	(54,911)	(57,757)	(68,368)	(55,775)	(82,465)	20.6%
Change in Fund Balance	(25,240)	(37,241)	(142,687)	(18,566)	(130,396)	-8.6%
Ending Balance	595,973	558,732	416,046	540,166	409,770	-1.5%
<u>GIS RECORDING FUND (Fund 370)</u>						
Beginning Balance	110,493	108,581	104,623	104,623	100,066	-4.4%
Revenues	40,490	39,646	39,000	39,120	43,000	10.3%
Expenses	42,402	43,604	47,476	43,677	48,876	2.9%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(1,912)	(3,958)	(8,476)	(4,557)	(5,876)	-30.7%
Ending Balance	108,581	104,623	96,147	100,066	94,190	-2.0%
<i>Levy Funds</i>						
<u>HEALTH & HUMAN SERVICES FUND (Fund 210)</u>						
Beginning Balance	2,745,659	3,103,613	3,006,873	3,031,665	2,915,108	-3.1%
Revenues	3,691,718	3,650,180	3,406,899	3,822,805	3,375,600	-0.9%
Expenses	4,032,854	4,312,392	4,667,050	4,076,226	4,512,410	-3.3%
Net Transfers In (Out)	699,090	590,264	363,464	136,864	284,613	-21.7%
Change in Fund Balance	357,954	(71,948)	(896,687)	(116,557)	(852,197)	-5.0%
Ending Balance	3,103,613	3,031,665	2,110,186	2,915,108	2,062,911	-2.2%
<u>COMMUNITY 708 MENTAL HEALTH BOARD FUN (Fund 050)</u>						
Beginning Balance	8	4	2	2	220	12054.7%
Revenues	922,601	929,668	930,000	930,218	932,000	0.2%
Expenses	120,297	127,770	104,500	104,500	118,500	13.4%
Net Transfers In (Out)	(802,308)	(801,900)	(825,500)	(825,500)	(813,500)	-1.5%
Change in Fund Balance	(4)	(2)	0	218	0	
Ending Balance	4	2	2	220	220	12054.7%
<u>SOCIAL SERVICES FOR SENIOR CITIZENS FUNDFund 060)</u>						
Beginning Balance	5	14,203	13,394	13,393	10,995	-17.9%
Revenues	348,178	349,190	350,000	350,110	350,000	0.0%
Expenses	249,302	265,322	324,500	271,008	324,500	0.0%
Net Transfers In (Out)	(84,678)	(84,678)	(25,500)	(81,500)	(25,500)	0.0%
Change in Fund Balance	14,198	(810)	0	(2,398)	0	
Ending Balance	14,203	13,393	13,394	10,995	10,995	-17.9%
<u>EXTENSION EDUCATION FUND (Fund 080)</u>						
Beginning Balance	3	3	0	0	5,746	1336179.1%
Revenues	185,671	187,082	187,527	187,691	187,527	0.0%
Expenses	185,671	187,085	187,527	181,945	187,527	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	(3)	0	5,746	0	
Ending Balance	3	0	0	5,746	5,746	1336179.1%
<u>COUNTY HIGHWAY FUND (Fund 120)</u>						
Beginning Balance	132,663	210,229	262,256	262,173	230,470	-12.1%
Revenues	1,658,436	1,741,528	1,690,000	1,651,693	1,681,000	-0.5%
Expenses	1,480,870	1,649,584	1,679,331	1,583,396	1,680,132	0.0%
Net Transfers In (Out)	(100,000)	(40,000)	(100,000)	(100,000)	(75,000)	-25.0%
Change in Fund Balance	77,566	51,944	(89,331)	(31,703)	(74,132)	-17.0%
Ending Balance	210,229	262,173	172,925	230,470	156,338	-9.6%
<u>COUNTY BRIDGE FUND (Fund 130)</u>						
Beginning Balance	1,165,120	625,435	509,913	461,913	1,151,525	125.8%
Revenues	1,775,672	1,611,064	630,000	1,537,547	580,000	-7.9%
Expenses	2,315,357	2,028,574	650,000	885,830	1,560,000	140.0%
Net Transfers In (Out)	0	253,988	60,000	37,895	230,000	283.3%
Change in Fund Balance	(539,685)	(163,522)	40,000	689,612	(750,000)	-1975.0%
Ending Balance	625,435	461,913	549,913	1,151,525	401,525	-27.0%

Other Funds Summary

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	11/27/2017 YTD 2017	BUDGET 2018	% Change In Budget
Levy Funds (cont.)						
<u>FEDERAL AID MATCHING FUND (Fund 140)</u>						
Beginning Balance	27,880	32,900	37,895	37,895	0	-100.0%
Revenues	5,020	4,995	0	0	0	
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	(35,000)	(37,895)	0	-100.0%
Change in Fund Balance	5,020	4,995	(35,000)	(37,895)	0	-100.0%
Ending Balance	32,900	37,895	2,895	0	0	-100.0%
<u>IMRF FUND (Fund 090)</u>						
Beginning Balance	1,311,541	1,601,085	2,297,768	2,060,213	2,781,860	21.1%
Revenues	7,305,148	7,418,556	7,642,550	7,865,484	4,708,292	-38.4%
Expenses	7,093,472	7,032,665	7,995,000	7,204,781	4,663,000	-41.7%
Net Transfers In (Out)	77,868	73,237	80,090	60,944	40,633	-49.3%
Change in Fund Balance	289,544	459,128	(272,360)	721,647	85,925	-131.5%
Ending Balance	1,601,085	2,060,213	2,025,408	2,781,860	2,867,785	41.6%
<u>SOCIAL SECURITY FUND (Fund 091)</u>						
Beginning Balance					0	
Revenues					3,276,736	
Expenses					3,284,000	
Net Transfers In (Out)					44,149	
Change in Fund Balance					36,885	
Ending Balance					36,885	
<u>LIABILITY INSURANCE FUND (Fund 100)</u>						
Beginning Balance	222,510	210,377	501,010	565,165	663,534	32.4%
Revenues	1,240,963	1,377,827	1,175,508	1,246,660	1,290,314	9.8%
Expenses	1,007,966	808,266	866,913	734,696	922,158	6.4%
Net Transfers In (Out)	(245,130)	(214,773)	(274,995)	(413,595)	(374,995)	36.4%
Change in Fund Balance	(12,133)	354,788	33,600	98,369	(6,839)	-120.4%
Ending Balance	210,377	565,165	534,610	663,534	656,695	22.8%
<u>TUBERCULOSIS FUND (Fund 070)</u>						
Beginning Balance	4,157	4,239	7,223	7,223	9,811	35.8%
Revenues	15,082	15,006	15,000	15,049	15,000	0.0%
Expenses	15,000	12,022	15,000	12,461	15,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	82	2,984	0	2,588	0	
Ending Balance	4,239	7,223	7,223	9,811	9,811	35.8%
<u>PUBLIC BUILDING COMMISSION LEASE FUND (Fund 110)</u>						
Beginning Balance	2,862	2,864	(0)	0	1	-626.7%
Revenues	2	1	0	1	0	
Expenses	180,000	0	0	0	0	
Net Transfers In (Out)	180,000	(2,864)	0	0	0	
Change in Fund Balance	2	(2,863)	0	1	0	
Ending Balance	2,864	0	(0)	1	1	-626.7%
<u>VETERANS ASSISTANCE CMS FUND (Fund 890)</u>						
Beginning Balance	182,383	286,443	422,359	422,362	523,619	24.0%
Revenues	401,472	402,865	403,789	403,776	369,735	-8.4%
Expenses	270,664	240,675	341,100	277,676	335,440	-1.7%
Net Transfers In (Out)	(26,748)	(26,271)	(49,975)	(24,841)	(33,136)	-33.7%
Change in Fund Balance	104,060	135,919	12,714	101,259	1,159	-90.9%
Ending Balance	286,443	422,362	435,073	523,619	524,778	20.6%
Special Revenue Funds						
<u>ECONOMIC DEVELOPMENT COMMISSION FUND (Fund 020)</u>						
Beginning Balance	5,998	11,264	15,604	15,604	18,479	18.4%
Revenues	3,810	2,368	1,640	120	1,640	0.0%
Expenses	26,818	27,384	30,405	26,759	31,050	2.1%
Net Transfers In (Out)	28,274	29,356	29,514	29,514	29,804	1.0%
Change in Fund Balance	5,266	4,340	749	2,875	394	-47.4%
Ending Balance	11,264	15,604	16,353	18,479	18,873	15.4%
<u>RESTRICTED ECONOMIC DEVELOPMENT REVOLVING LOAN FUND (Fund 030)</u>						
Beginning Balance	1,987,307	1,725,485	1,774,494	1,779,415	1,785,295	0.6%
Revenues	30,478	80,789	175,922	177,926	49,086	-72.1%
Expenses	290,000	21,503	880,787	167,532	532,000	-39.6%
Net Transfers In (Out)	(2,300)	(5,356)	(4,514)	(4,514)	(4,804)	6.4%
Change in Fund Balance	(261,822)	53,930	(709,379)	5,880	(487,718)	-31.2%
Ending Balance	1,725,485	1,779,415	1,065,115	1,785,295	1,297,577	21.8%

Other Funds Summary

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	11/27/2017 YTD 2017	BUDGET 2018	% Change In Budget
Special Revenue Funds (Cont.)						
COUNTY MOTOR FUEL TAX FUND - State Transfer (Fund 150)						
Beginning Balance	1,473,486	810,284	1,842,114	1,842,188	1,790,145	-2.8%
Revenues	1,173,896	2,271,704	1,671,000	1,668,197	1,778,000	6.4%
Expenses	1,837,098	1,239,800	2,500,000	1,720,240	2,250,000	-10.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(663,202)	1,031,904	(829,000)	(52,043)	(472,000)	-43.1%
Ending Balance	810,284	1,842,188	1,013,114	1,790,145	1,318,145	30.1%
TOWNSHIP BRIDGE FUND (Fund 170)						
Beginning Balance	56	230,197	6,893	6,893	6,893	0.0%
Revenues	250,859	30,684	25,000	0	225,000	800.0%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	(20,717)	(253,988)	(25,000)	0	(230,000)	820.0%
Change in Fund Balance	230,141	(223,304)	0	0	(5,000)	
Ending Balance	230,197	6,893	6,893	6,893	1,893	-72.5%
COUNTY HIGHWAY RESTRICTED FUND (Fund 180)						
Beginning Balance	313,969	315,969	315,969	315,969	324,969	2.8%
Revenues	7,000	4,000	10,000	9,000	10,000	0.0%
Expenses	0	4,000	0	0	0	
Net Transfers In (Out)	(5,000)	0	(10,000)	0	(10,000)	0.0%
Change in Fund Balance	2,000	0	0	9,000	0	
Ending Balance	315,969	315,969	315,969	324,969	324,969	2.8%
TRANSPORTATION SALES TAX FUND (Fund 190)						
Beginning Balance	6,099,610	7,599,129	8,849,788	8,851,980	9,321,308	5.3%
Revenues	4,904,027	5,195,208	4,760,000	5,128,339	4,780,000	0.4%
Expenses	3,404,508	3,892,357	5,600,000	4,609,011	12,200,000	117.9%
Net Transfers In (Out)	0	(50,000)	(40,000)	(50,000)	(40,000)	0.0%
Change in Fund Balance	1,499,519	1,252,851	(880,000)	469,328	(7,460,000)	747.7%
Ending Balance	7,599,129	8,851,980	7,969,788	9,321,308	1,861,308	-76.6%
TRANSPORTATION ALTERNATIVES PROGRAM - TAP (Fund 191)						
Beginning Balance	62,916	89,419	98,674	98,674	148,674	50.7%
Revenues	0	0	0	0	0	
Expenses	23,497	40,745	50,000	50,000	100,000	100.0%
Net Transfers In (Out)	50,000	50,000	50,000	50,000	50,000	0.0%
Change in Fund Balance	26,503	9,255	0	50,000	(50,000)	
Ending Balance	89,419	98,674	98,674	148,674	98,674	0.0%
SALT STORAGE BUILDING MAINT. FUND (Fund 220)						
Beginning Balance	8,000	10,750	13,500	13,500	2,980	-77.9%
Revenues	2,750	2,750	2,750	2,750	2,750	0.0%
Expenses	0	0	0	13,270	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	2,750	2,750	2,750	(10,520)	2,750	0.0%
Ending Balance	10,750	13,500	16,250	2,980	5,730	-64.7%
ANIMAL CONTROL FUND (Fund 350)						
Beginning Balance	60,179	112,935	127,463	128,837	188,754	48.1%
Revenues	242,188	232,446	226,300	252,135	238,820	5.5%
Expenses	146,310	131,041	180,376	151,457	178,586	-1.0%
Net Transfers In (Out)	(43,122)	(85,503)	(44,381)	(40,761)	(82,975)	87.0%
Change in Fund Balance	52,756	15,902	1,543	59,917	(22,741)	-1573.8%
Ending Balance	112,935	128,837	129,006	188,754	166,013	28.7%
ANIMAL MEDICAL CARE FUND (Fund 341)						
Beginning Balance	21,935	33,497	32,810	32,810	32,404	-1.2%
Revenues	12,915	25	0	950	1,000	
Expenses	1,353	712	3,000	1,356	4,000	33.3%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	11,562	(687)	(3,000)	(406)	(3,000)	0.0%
Ending Balance	33,497	32,810	29,810	32,404	29,404	-1.4%
STATE PET POPULATION FUND (Fund 860)						
Beginning Balance	5,865	7,990	9,670	9,830	11,315	17.0%
Revenues	2,125	1,840	1,500	1,485	1,500	0.0%
Expenses	0	0	9,490	0	10,990	15.8%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	2,125	1,840	(7,990)	1,485	(9,490)	18.8%
Ending Balance	7,990	9,830	1,680	11,315	1,825	8.6%

Other Funds Summary

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	11/27/2017 YTD 2017	BUDGET 2018	% Change In Budget
Special Revenue Funds (cont.)						
COUNTY ANIMAL POPULATION CONTROL FUND (Fund 870)						
Beginning Balance	71,549	83,094	97,715	97,935	107,413	9.9%
Revenues	16,057	19,214	16,000	16,140	16,000	0.0%
Expenses	4,512	4,373	7,000	6,662	7,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	11,545	14,841	9,000	9,478	9,000	0.0%
Ending Balance	83,094	97,935	106,715	107,413	116,413	9.1%
COUNTY CLERK DEATH CERTIFICATE SURCHARGE FUND (Fund 371)						
Beginning Balance	(3)	(1,415)	(2,874)	(2,874)	(1,317)	-54.2%
Revenues	0	0	1,459	3,016	1,477	1.2%
Expenses	1,412	1,459	1,459	1,459	1,477	1.2%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(1,412)	(1,459)	0	1,557	0	
Ending Balance	(1,415)	(2,874)	(2,874)	(1,317)	(1,317)	-54.2%
COUNTY CLERK DEATH AUTOMATION FUND (Fund 372)						
Beginning Balance				0	17,792	
Revenues				18,828	18,500	
Expenses				1,036	32,132	
Net Transfers In (Out)				0	0	
Change in Fund Balance				17,792	(13,632)	
Ending Balance				17,792	4,160	
RECORDER DOCUMENT STORAGE FUND (Fund 380)						
Beginning Balance	534,348	522,714	517,305	517,304	500,116	-3.3%
Revenues	192,221	188,649	185,250	201,945	204,250	10.3%
Expenses	203,855	194,059	232,490	219,133	267,440	15.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(11,634)	(5,410)	(47,240)	(17,188)	(63,190)	33.8%
Ending Balance	522,714	517,304	470,065	500,116	436,926	-7.0%
STATE RENTAL HOUSING SUPPORT PROGRAM FUND (Fund 810)						
Beginning Balance	0	0	0	0	0	
Revenues	166,806	167,562	175,500	179,532	193,500	10.3%
Expenses	166,806	167,562	175,500	179,532	193,500	10.3%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	0	0	0	0	
Ending Balance	0	0	0	0	0	
HELP AMERICA VOTE ACT - HAVA (Fund 920)						
Beginning Balance	66,709	68,865	74,139	74,139	74,139	0.0%
Revenues	2,156	5,274	5,000	0	5,000	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	2,156	5,274	0	0	0	
Ending Balance	68,865	74,139	74,139	74,139	74,139	0.0%
TAX SALE AUTOMATION FUND (Fund 530)						
Beginning Balance	12,851	12,138	15,779	15,779	12,423	-21.3%
Revenues	13,940	21,135	15,000	10,845	15,000	0.0%
Expenses	14,653	17,494	21,000	14,201	26,000	23.8%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(713)	3,641	(6,000)	(3,356)	(11,000)	83.3%
Ending Balance	12,138	15,779	9,779	12,423	1,423	-85.5%
INDEMNITY FUND (Fund 540)						
Beginning Balance	225,647	234,807	245,807	245,807	245,807	0.0%
Revenues	9,160	11,000	10,000	0	10,000	0.0%
Expenses	0	0	5,000	0	5,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	9,160	11,000	5,000	0	5,000	0.0%
Ending Balance	234,807	245,807	250,807	245,807	250,807	0.0%
SALE IN ERROR INTEREST FUND (Fund 820)						
Beginning Balance	41,472	35,161	60,901	60,901	60,901	0.0%
Revenues	270,600	275,740	30,000	0	30,000	0.0%
Expenses	1,911	0	5,000	0	5,000	0.0%
Net Transfers In (Out)	(275,000)	(250,000)	0	0	0	
Change in Fund Balance	(6,311)	25,740	25,000	0	25,000	0.0%
Ending Balance	35,161	60,901	85,901	60,901	85,901	0.0%

Other Funds Summary

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	11/27/2017 YTD 2017	BUDGET 2018	% Change In Budget
Special Revenue Funds (cont.)						
<u>SHERIFF'S E-TICKET (Fund 360)</u>						
Beginning Balance	10,346	12,948	15,250	15,250	16,774	10.0%
Revenues	2,602	2,302	2,600	1,524	2,100	-19.2%
Expenses	0	0	2,000	0	2,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	2,602	2,302	600	1,524	100	-83.3%
Ending Balance	12,948	15,250	15,850	16,774	16,874	6.5%
<u>SHERIFF PREVENTION OF ALCOHOL/CRIMINAL VIOLENCE FUND (Fund 390)</u>						
Beginning Balance	46,392	38,666	52,039	52,038	70,400	35.3%
Revenues	19,179	21,080	21,000	18,787	20,289	-3.4%
Expenses	26,905	7,708	11,850	425	13,675	15.4%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(7,726)	13,372	9,150	18,362	6,614	-27.7%
Ending Balance	38,666	52,038	61,189	70,400	77,014	25.9%
<u>SHERIFF'S DRUG ABUSE REVENUE FUND (Fund 400)</u>						
Beginning Balance	55,663	67,946	94,727	96,027	113,623	19.9%
Revenues	40,938	55,700	45,225	32,084	53,225	17.7%
Expenses	28,655	27,619	18,570	14,488	20,830	12.2%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	12,283	28,081	26,655	17,596	32,395	21.5%
Ending Balance	67,946	96,027	121,382	113,623	146,018	20.3%
<u>SHERIFF'S RANGE FEES FUND (Fund 402)</u>						
Beginning Balance	30,732	34,625	39,214	39,217	42,732	9.0%
Revenues	4,034	5,038	4,000	5,039	4,000	0.0%
Expenses	141	446	15,000	1,524	15,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	3,893	4,592	(11,000)	3,515	(11,000)	0.0%
Ending Balance	34,625	39,217	28,214	42,732	31,732	12.5%
<u>JAIL COMMISSARY (Fund 403)</u>						
Beginning Balance	79,927	140,328	122,560	122,563	138,208	12.8%
Revenues	81,534	63,035	74,000	95,039	84,000	13.5%
Expenses	21,132	80,800	78,886	79,394	109,112	38.3%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	60,401	(17,765)	(4,886)	15,645	(25,112)	414.0%
Ending Balance	140,328	122,563	117,674	138,208	113,096	-3.9%
<u>SHERIFF'S FTA Fund (Fund 840)</u>						
Beginning Balance	59,007	58,396	59,423	59,424	56,363	-5.1%
Revenues	26,134	26,453	30,000	15,750	24,595	-18.0%
Expenses	26,745	25,425	32,000	18,811	32,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(611)	1,028	(2,000)	(3,061)	(7,405)	270.3%
Ending Balance	58,396	59,424	57,423	56,363	48,958	-14.7%
<u>SHERIFF'S VEHICLE FUND - Statutory (Fund 910)</u>						
Beginning Balance	39,171	39,767	50,782	50,782	47,531	-6.4%
Revenues	27,940	35,087	30,000	20,318	25,000	-16.7%
Expenses	27,345	24,072	28,243	23,569	25,000	-11.5%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	596	11,015	1,757	(3,251)	0	-100.0%
Ending Balance	39,767	50,782	52,539	47,531	47,531	-9.5%
<u>COUNTY RESERVE (Fund 600)</u>						
Beginning Balance	121,859	129,526	95,545	103,089	104,803	9.7%
Revenues	31,118	21,208	15,100	6,694	24,100	59.6%
Expenses	23,450	47,645	11,100	4,980	20,100	81.1%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	7,667	(26,437)	4,000	1,714	4,000	0.0%
Ending Balance	129,526	103,089	99,545	104,803	108,803	9.3%
<u>COURT SECURITY FUND (Fund 420)</u>						
Beginning Balance	301,787	312,645	343,528	354,247	391,943	14.1%
Revenues	199,682	200,225	185,000	165,235	185,000	0.0%
Expenses	38,825	48,623	122,000	47,539	113,356	-7.1%
Net Transfers In (Out)	(150,000)	(110,000)	(80,000)	(80,000)	(80,000)	0.0%
Change in Fund Balance	10,858	41,602	(17,000)	37,696	(8,356)	-50.8%
Ending Balance	312,645	354,247	326,528	391,943	383,587	17.5%

Other Funds Summary

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	11/27/2017 YTD 2017	BUDGET 2018	% Change In Budget
Special Revenue Funds (cont.)						
STATE'S ATTORNEY RECORDS AUTOMATION (Fund 442)						
Beginning Balance	13,618	19,978	25,916	26,230	30,816	18.9%
Revenues	6,360	6,252	5,500	4,667	5,000	-9.1%
Expenses	0	0	14,500	81	25,000	72.4%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	6,360	6,252	(9,000)	-4,586	(20,000)	122.2%
Ending Balance	19,978	26,230	16,916	30,816	10,816	-36.1%
STATE'S ATTORNEY JUVENILE JUSTICE COUNCIL (Fund 443)						
Beginning Balance	923	4,851	12,164	12,164	9,933	-18.3%
Revenues	5,029	13,803	15,000	14,248	12,500	-16.7%
Expenses	1,101	6,490	15,000	16,479	17,000	13.3%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	3,928	7,313	0	(2,231)	(4,500)	
Ending Balance	4,851	12,164	12,164	9,933	5,433	-55.3%
STATE'S ATTORNEY MONEY LAUNDERING ASSET FORFEITURE FUND (Fund 444)						
Beginning Balance	0	0	38	0	38	0.0%
Revenues	0	0	1	38	1	0.0%
Expenses	0	0	1	0	1	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	0	0	38	0	
Ending Balance	0	0	38	38	38	0.0%
STATE'S ATTORNEY DRUG ENFORCEMENT FUND (Fund 500)						
Beginning Balance	42,127	45,090	46,600	46,599	51,233	9.9%
Revenues	4,456	11,046	5,000	7,899	6,000	20.0%
Expenses	1,492	9,537	20,000	3,265	25,000	25.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	2,963	1,509	(15,000)	4,634	(19,000)	26.7%
Ending Balance	45,090	46,599	31,600	51,233	32,233	2.0%
CHILD ADVOCACY (Fund 770)						
Beginning Balance	4,107	4,107	3,865	3,865	3,865	0.0%
Revenues	0	0	1	0	1	0.0%
Expenses	0	242	3,500	0	3,500	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	(242)	(3,499)	0	(3,499)	0.0%
Ending Balance	4,107	3,865	366	3,865	366	0.0%
CIRCUIT CLERK DOCUMENT STORAGE FUND (Fund 440)						
Beginning Balance	775,767	758,700	666,352	673,864	527,963	-20.8%
Revenues	150,092	146,819	155,000	118,534	125,000	-19.4%
Expenses	167,159	231,655	295,850	264,435	363,050	22.7%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(17,067)	(84,836)	(140,850)	(145,901)	(238,050)	69.0%
Ending Balance	758,700	673,864	525,502	527,963	289,913	-44.8%
CIRCUIT CLERK TRANSPORTATION SAFETY HIGHWAY HIRE-BACK (Fund 441)						
Beginning Balance	125	125	125	125	125	0.0%
Revenues	0	0	0	0	0	
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	0	0	0	0	
Ending Balance	125	125	125	125	125	0.0%
COURT AUTOMATION FUND (Fund 450)						
Beginning Balance	691,688	608,387	509,195	520,342	467,246	-8.2%
Revenues	147,254	151,765	200,000	180,122	180,000	-10.0%
Expenses	230,555	239,810	369,362	233,218	420,562	13.9%
Net Transfers In (Out)	0	0	(45,000)	0	(46,350)	3.0%
Change in Fund Balance	(83,301)	(88,045)	(214,362)	(53,096)	(286,912)	33.8%
Ending Balance	608,387	520,342	294,833	467,246	180,334	-38.8%
CHILD SUPPORT COLLECTION FUND (Fund 460)						
Beginning Balance	252,933	233,075	242,020	245,180	245,299	1.4%
Revenues	46,994	72,833	49,000	64,671	51,000	4.1%
Expenses	66,852	60,728	83,434	64,552	88,834	6.5%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(19,858)	12,105	(34,434)	119	(37,834)	9.9%
Ending Balance	233,075	245,180	207,586	245,299	207,465	-0.1%

Other Funds Summary

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	11/27/2017 YTD 2017	BUDGET 2018	% Change In Budget
<i>Special Revenue Funds (cont.)</i>						
<u>ELECTRONIC CITATION FUND (Fund 830)</u>						
Beginning Balance	35,679	44,523	52,677	53,121	59,312	12.6%
Revenues	8,844	8,598	9,000	6,191	6,000	-33.3%
Expenses	0		46,000	0	56,000	21.7%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	8,844	8,598	(37,000)	6,191	(50,000)	35.1%
Ending Balance	44,523	53,121	15,677	59,312	9,312	-40.6%
<u>CIRCUIT CLERK OPERATION FUND (Fund 900)</u>						
Beginning Balance	12,335	14,946	29,398	30,419	33,779	14.9%
Revenues	20,751	21,280	20,000	15,921	16,000	-20.0%
Expenses	18,141	5,807	19,635	12,561	13,000	-33.8%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	2,611	15,473	365	3,360	3,000	721.9%
Ending Balance	14,946	30,419	29,763	33,779	36,779	23.6%
<u>LAW LIBRARY FUND (Fund 430)</u>						
Beginning Balance	195,522	141,428	78,571	81,834	44,405	-43.5%
Revenues	51,155	52,663	50,000	48,971	50,000	0.0%
Expenses	105,249	112,257	74,648	86,400	74,648	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(54,094)	(59,594)	(24,648)	(37,429)	(24,648)	0.0%
Ending Balance	141,428	81,834	53,923	44,405	19,757	-63.4%
<u>KENDALL COUNTY DRUG COURT FUND (Fund 481)</u>						
Beginning Balance	0	0	0	31,074	(29,197)	
Revenues	0	31,074	0	16,377	198,186	
Expenses	0		0	76,648	166,121	
Net Transfers In (Out)	0	0	0	0	(30,316)	
Change in Fund Balance	0	31,074	0	(60,271)	1,749	
Ending Balance	0	31,074	0	(29,197)	(27,448)	
<u>PROBATION SERVICES FUND (Fund 480)</u>						
Beginning Balance	746,348	754,701	736,833	744,223	751,083	1.9%
Revenues	231,156	195,456	194,150	182,909	155,300	-20.0%
Expenses	168,692	152,328	321,300	146,049	324,750	1.1%
Net Transfers In (Out)	(54,112)	(53,606)	(30,000)	(30,000)	(43,782)	45.9%
Change in Fund Balance	8,353	(10,478)	(157,150)	6,860	(213,232)	35.7%
Ending Balance	754,701	744,223	579,683	751,083	537,851	-7.2%
<u>CORONER'S DEATH CERTIFICATE GRANT (Fund 470)</u>						
Beginning Balance	4,160	6,815	6,783	6,782	6,251	-7.8%
Revenues	5,794	1	4,000	9,192	4,000	0.0%
Expenses	3,139	34	4,000	9,723	8,000	100.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	2,655	(33)	0	(531)	(4,000)	
Ending Balance	6,815	6,782	6,783	6,251	2,251	-66.8%
<u>CORONER'S FEES (Fund 940)</u>						
Beginning Balance	4,526	9,365	11,517	12,427	9,382	-18.5%
Revenues	7,330	7,173	3,500	9,710	3,500	0.0%
Expenses	2,491	4,111	3,500	12,755	11,500	228.6%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	4,839	3,062	0	(3,045)	(8,000)	
Ending Balance	9,365	12,427	11,517	9,382	1,382	-88.0%
<u>WIC (Fund 211)</u>						
Beginning Balance	68,063	68,393	68,403	68,403	67,944	-0.7%
Revenues	330	10	15	(459)	15	0.0%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	330	10	15	(459)	15	0.0%
Ending Balance	68,393	68,403	68,418	67,944	67,959	-0.7%
<u>CSBG REVOLVING LOAN FUND (Fund 250)</u>						
Beginning Balance	54,095	49,422	61,028	61,418	66,115	8.3%
Revenues	7,850	11,996	4,656	4,697	4,715	1.3%
Expenses	12,523	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(4,673)	11,996	4,656	4,697	4,715	1.3%
Ending Balance	49,422	61,418	65,684	66,115	70,830	7.8%

Other Funds Summary

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	11/27/2017 YTD 2017	BUDGET 2018	% Change In Budget
<i>Special Revenue Funds (cont.)</i>						
<u>KENDALL AREA TRANSIT (Fund 550)</u>						
Beginning Balance	210,210	177,497	167,033	167,041	170,325	2.0%
Revenues	688,546	719,342	1,001,116	918,649	931,678	-6.9%
Expenses	772,259	776,071	1,023,016	960,460	844,578	-17.4%
Net Transfers In (Out)	51,000	46,273	45,095	45,095	44,500	-1.3%
Change in Fund Balance	(32,713)	(10,456)	23,195	3,284	131,600	467.4%
Ending Balance	177,497	167,041	190,228	170,325	301,925	58.7%
<u>LIABILITY INSURANCE PROGRAM (Fund 230)</u>						
Beginning Balance	23,529	30,588	22,131	21,875	31,030	40.2%
Revenues	0	0	0	0	0	
Expenses	262,941	233,875	300,000	415,845	400,000	33.3%
Net Transfers In (Out)	270,000	225,162	300,000	425,000	400,000	33.3%
Change in Fund Balance	7,059	(8,713)	0	9,155	0	
Ending Balance	30,588	21,875	22,131	31,030	31,030	40.2%
<u>COUNTY DRUG SERVICES FUND (Fund 421)</u>						
Beginning Balance		0	0	605	2,985	
Revenues		605	0	2,380	2,700	
Expenses		0	0	0	0	
Net Transfers In (Out)		0	0	0	(5,565)	
Change in Fund Balance		605	0	2,380	(2,865)	
Ending Balance		605	0	2,985	120	
<i>Capital Projects & Debt Service Funds</i>						
<u>GENERAL FUND SPECIAL RESERVE FUND (Fund 760)</u>						
Beginning Balance	445,001	265,001	265,001	265,001	265,001	0.0%
Revenues	0	0	0	0	0	
Expenses	0	0	265,001	0	0	-100.0%
Net Transfers In (Out)	(180,000)	0	0	0	(265,001)	
Change in Fund Balance	(180,000)	0	(265,001)	0	(265,001)	0.0%
Ending Balance	265,001	265,001	0	265,001	0	-100.0%
<u>CAPITAL IMPROVEMENT FUND (Fund 040)</u>						
Beginning Balance	805,912	1,022,298	1,137,380	1,137,379	1,332,830	17.2%
Revenues	117,636	157,152	130,000	151,208	145,000	11.5%
Expenses	51,250	192,071	133,400	111,673	77,000	-42.3%
Net Transfers In (Out)	150,000	150,000	155,915	155,915	50,000	-67.9%
Change in Fund Balance	216,386	115,081	152,515	195,450	118,000	-22.6%
Ending Balance	1,022,298	1,137,379	1,289,895	1,332,830	1,450,830	12.5%
<u>PUBLIC SAFETY CAPITAL IMPROVEMENT FUND (Fund 750)</u>						
Beginning Balance	3,391,194	3,691,125	4,184,584	4,184,584	2,253,015	-46.2%
Revenues	0	0	7,143	25,000	17,857	150.0%
Expenses	69	391,042	3,467,817	2,285,953	2,118,993	-38.9%
Net Transfers In (Out)	300,000	884,501	329,384	329,384	325,000	-1.3%
Change in Fund Balance	299,931	493,459	(3,131,290)	(1,931,569)	(1,776,136)	-43.3%
Ending Balance	3,691,125	4,184,584	1,053,294	2,253,015	476,879	-54.7%
<u>COURTHOUSE RESTORATION FUND (Fund 850)</u>						
Beginning Balance	6,625	8,515	10,905	10,945	8,677	-20.4%
Revenues	2,090	2,690	2,000	3,816	2,000	0.0%
Expenses	200	260	10,000	6,084	10,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	1,890	2,430	(8,000)	(2,268)	(8,000)	0.0%
Ending Balance	8,515	10,945	2,905	8,677	677	-76.7%
<u>BUILDING FUND (Fund 260)</u>						
Beginning Balance	639,852	747,352	854,852	854,852	962,352	12.6%
Revenues	7,500	67,500	7,500	7,500	7,500	0.0%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	100,000	40,000	100,000	100,000	(775,932)	-875.9%
Change in Fund Balance	107,500	107,500	107,500	107,500	(768,432)	-814.8%
Ending Balance	747,352	854,852	962,352	962,352	193,920	-79.8%
<u>ANIMAL CONTROL CAPITAL IMPROV. FUND (Fund 340)</u>						
Beginning Balance	51,661	69,276	125,571	125,571	134,969	7.5%
Revenues	2,615	0	0	2,180	0	
Expenses	0	3,705	17,800	2,782	48,100	170.2%
Net Transfers In (Out)	15,000	60,000	10,000	10,000	10,000	0.0%
Change in Fund Balance	17,615	56,295	(7,800)	9,398	(38,100)	388.5%
Ending Balance	69,276	125,571	117,771	134,969	96,869	-17.7%

Other Funds Summary

	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	11/27/2017 YTD 2017	BUDGET 2018	% Change In Budget
<i>Capital Projects & Debt Service Funds (cont.)</i>						
COURTHOUSE EXPANSION BOND PROCEEDS (Fund 970)						
Beginning Balance	4,379	4,381	4,383	4,383	2	-100.0%
Revenues	2	2	0	2	0	
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	(4,384)	(4,384)	(2)	-100.0%
Change in Fund Balance	2	2	(4,384)	(4,382)	(2)	-100.0%
Ending Balance	4,381	4,383	(0)	2	(0)	-16.2%
COUNTY BUILDING BOND PROCEEDS FUND 2011 (Fund 300)						
Beginning Balance	5,915	5,915	5,915	5,915	0	-100.0%
Revenues	0	0	0	0	0	
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	(5,915)	(5,915)	0	-100.0%
Change in Fund Balance	0	0	(5,915)	(5,915)	0	-100.0%
Ending Balance	5,915	5,915	0	0	0	
JAIL ADDITION DEBT SERVICE FUND 2002A & 2010 (Fund 580)						
Beginning Balance	1,591	2,069	2,708	2,708	3,278	21.1%
Revenues	407	464	200	486	200	0.0%
Expenses	968,578	1,174,875	1,107,050	1,206,966	1,244,050	12.4%
Net Transfers In (Out)	968,650	1,175,050	1,107,050	1,207,050	1,244,050	12.4%
Change in Fund Balance	478	639	200	570	200	0.0%
Ending Balance	2,069	2,708	2,908	3,278	3,478	19.6%
COUNTY BUILDING DEBT SERVICE FUND 2002B & 2011 (Fund 560)						
Beginning Balance	78,921	97,113	113,435	114,243	122,082	7.6%
Revenues	14,686	15,896	14,596	13,496	14,596	0.0%
Expenses	282,308	284,580	291,555	291,471	293,155	0.5%
Net Transfers In (Out)	285,814	285,814	285,814	285,814	285,814	0.0%
Change in Fund Balance	18,192	17,130	8,855	7,840	7,255	-18.1%
Ending Balance	97,113	114,243	122,290	122,082	129,337	5.8%
COURTHOUSE EXPANSION DEBT SERVICE FUND - 2007A, 2008, 2009, 2016 (Fund 980)						
Beginning Balance	1,633,182	1,680,735	1,883,146	1,883,147	1,958,226	4.0%
Revenues	987	2,067	400	318,299	400	0.0%
Expenses	2,007,172	2,225,618	2,372,450	2,865,650	1,996,500	-15.8%
Net Transfers In (Out)	2,053,738	2,425,963	2,372,450	2,622,450	1,996,500	-15.8%
Change in Fund Balance	47,553	202,412	400	75,079	400	0.0%
Ending Balance	1,680,735	1,883,147	1,883,546	1,958,226	1,958,626	4.0%
Other Funds Summary						
Beginning Balance	30,973,395	32,821,858	36,794,645	36,694,256	36,605,728	-0.5%
Total Revenue	32,013,292	33,654,819	31,401,297	33,648,530	32,145,185	2.4%
Total Transfers In	5,413,720	6,572,598	5,850,900	6,236,356	5,764,520	-1.5%
Total Revenue and Transfers In	37,427,012	40,227,417	37,252,197	39,884,886	37,909,705	1.8%
Total Expenditure	28,727,849	29,116,319	37,498,691	32,055,802	42,844,064	14.3%
Total Transfers Out	6,850,700	7,238,699	7,303,156	7,239,624	8,936,853	22.4%
Total Expenditure & Transfers Out	35,578,549	36,355,018	44,801,847	39,295,426	51,780,917	15.6%
Change in Fund Balance	1,848,463	3,872,399	(7,549,650)	589,460	(13,871,212)	
Ending Balance	32,821,858	36,694,256	29,244,995	37,283,716	22,734,516	
All Funds Summary						
Total Revenue & Transfers In - Other Funds	37,427,012	40,227,417	37,252,197	39,884,886	37,909,705	1.8%
Total Revenue & Transfers In - General Fund	25,676,900	25,435,813	27,009,679	27,211,920	28,809,162	6.7%
Total Revenue & Transfers In - All Funds	63,103,912	65,663,230	64,261,876	67,096,806	66,718,867	3.8%
Total Expenditure & Transfers Out - Other Funds	35,578,549	36,355,018	44,801,847	39,295,426	51,780,917	15.6%
Total Expenditure & Transfers Out - General Fund	25,676,900	26,435,813	27,840,244	27,184,304	28,534,189	2.5%
Total Expenditure & Transfers Out - All Funds	61,255,449	62,790,831	72,642,091	66,479,730	80,315,106	10.6%

THIS PAGE INTENTIONALLY LEFT BLANK

County Board

Description

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



Legal Status

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

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

Authorized Personnel Summary				
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Part Time</u>				
Chairman	1	1	1	1
Finance Chair	1	1	1	1
PBZ Chair	1	1	1	1
Member	7	7	7	7
Total	10	10	10	10

County Board

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL						
010-2-032-6000 Chairman	12,012	12,012	12,012	12,693	12,012	
010-2-032-6101 Board Members Salaries	21,600	21,200	21,600	21,400	21,600	
010-2-032-6112 Liquor Commissioner	1,188	1,188	1,188	-	1,188	
010-2-032-6115 Per Diem	68,765	71,060	82,300	76,905	82,300	
Total Personnel	103,565	105,460	117,100	110,998	117,100	0.0%
CONTRACTUAL						
010-2-032-6203 Dues/Memberships	3,464	3,464	3,500	4,314	3,500	
010-2-032-6204 Conferences	1,179	1,515	2,000	1,276	2,000	
Total Contractual	4,643	4,979	5,500	5,590	5,500	0.0%
COMMODITIES						
010-2-032-6205 Mileage	8,301	7,994	8,010	6,313	8,010	
Total Commodities	8,301	7,994	8,010	6,313	8,010	0.0%
OTHER						
010-2-032-6199 Miscellaneous	5,777	6,497	6,500	6,478	6,500	
010-2-032-6582 Settlements, Arbitration, Atty Fees				96,646		
Total Other	5,777	6,497	6,500	103,124	6,500	0.0%
Department Total	122,285	124,930	137,110	226,025	137,110	0.0%

County Clerk and Recorder

Description

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

Legal Status

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

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

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



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

County Clerk & Recorder	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
	<u>Full Time</u>				
	County Clerk	1	1	1	1
	Deputy Clerk	2	2	2	1
Total	3	3	3	2	

Election Costs	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
	<u>Full Time</u>				
	Chief Deputy Clerk	1	1	1	1
	Accounts Payable Coord.	1	1	1	1
Voter Reg. Coord.	1	1	1	1	
Total	3	3	3	3	

GIS Recording	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
	<u>Full Time</u>				
	Chief Deputy Recorder	1	1	1	1
	Deputy Recorder	0	0	0	0
Total	1	1	1	1	

Recorder's Document Storage	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
	<u>Full Time</u>				
	Deputy Clerk	4	5	5	5
	Total	4	5	5	5

County Clerk's Automation Fund	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
	<u>Full Time</u>				
	Deputy Clerk	0	0	0	1
	Total	0	0	0	1

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

County Clerk and Recorder

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL						
010-2-006-6000 County Clerk	88,716	90,046	93,025	92,912	95,584	2.8%
010-2-006-6102 Deputy Clerks	54,395	56,785	56,887	59,148	33,055	-41.9%
010-2-006-6150 Temporary Help	6,150	5,750	7,000	6,150	7,000	
Total Personnel	149,260	152,581	156,912	158,211	135,639	-13.6%
CONTRACTUAL						
010-2-006-6202 Books/Subscriptions	54	-	200	24	100	
010-2-006-6203 Dues/Memberships	545	445	445	445	445	
010-2-006-6204 Conferences	-	-	750	-	650	
010-2-006-6209 Legal Publications	198	371	1,000	953	1,500	
010-2-006-6215 Contractual Services	3,295	2,655	4,500	3,971	4,500	
Total Contractual	4,092	3,471	6,895	5,393	7,195	4.4%
COMMODITIES						
010-2-006-6200 Office Supplies	9,267	10,931	11,000	9,456	11,000	
010-2-006-6201 Postage	12,241	11,655	13,500	10,803	13,300	
010-2-006-6205 Mileage	481	589	1,000	475	800	
Total Commodities	21,989	23,175	25,500	20,735	25,100	-1.6%
OTHER						
010-2-006-6411 Birth & Death Reg	3,500	3,050	3,000	3,000	3,000	
Total Other	3,500	3,050	3,000	3,000	3,000	
Department Total	178,841	182,277	192,307	187,339	170,934	-11.1%

Election Costs

Description

This department is coordinated by the County Clerk to fund all staffing, judges and equipment necessary for elections.



Legal Status

10 ILCS 5/4-25 The compensation of the deputy registrars and judges of registration...shall be fixed by the county board, but in no case shall...[it] be less than \$15 nor more than \$25 per day for each day actually employed at the registration...and such deputy registrars and judges of registration shall also be compensated at the rate of five cents per mile for each mile...traveled in calling at the county clerk's office for registration cards and returning them...

10 ILCS 5/16-5 ...County clerks...shall have charge of the printing of the ballots for all elections, including referenda, and shall furnish them to the judges of election.

Authorized Personnel Summary				
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Full Time</u>				
Chief Deputy Clerk	1	1	1	1
A/P Coordinator	1	1	1	1
Voter Registration Coord.	1	1	1	1
Total	3	3	3	3

Election Costs

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-007-6102	Salaries	118,308	121,910	123,258	125,473	130,258	5.7%
010-2-007-6107	Overtime	5,277	12,713	8,000	6,416	15,000	
010-2-007-6152	Election Judges Per Diem	41,120	114,290	75,000	48,570	125,000	
010-2-007-6426	Extra Help	10,255	34,981	25,000	17,247	50,000	
	Total Personnel	174,960	283,894	231,258	197,706	320,258	38.5%
CONTRACTUAL							
010-2-007-6209	Legal Publications	1,562	5,686	5,000	2,529	8,000	
010-2-007-6215	Contractual Services	70,554	123,729	150,000	88,713	130,000	
010-2-007-6420	School for Judges	-	1,180	750		1,500	
010-2-007-6424	Polling Place Rental	2,465	2,785	4,000	3,075	6,000	
010-2-007-6428	Polling Place Set-up	8,514	9,174	15,000	8,858	20,000	
	Total Contractual	83,094	142,554	174,750	103,175	165,500	-5.3%
COMMODITIES							
010-2-007-6201	Postage	22,076	8,786	30,000	26,321	20,000	
010-2-007-6205	Election Judge Mileage	1,669	12,371	5,000	2,203	15,000	
010-2-007-6421	Ballots	31,753	107,880	100,000	35,668	150,000	
010-2-007-6422	Registration Supplies	4,851	2,552	5,000	4,920	5,000	
010-2-007-6427	Election Supplies	33,252	133,301	130,000	11,621	100,000	
	Total Commodities	93,601	264,890	270,000	80,734	290,000	7.4%
	Department Total	351,655	691,338	676,008	381,614	775,758	14.8%

Circuit Court Judge

Description

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



Legal Status

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

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

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

Authorized Personnel Summary				
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Full Time				
Court Administrator	0.8	0.8	0.8	0.8
Bailiff	1	1	1	1
Total	1.8	1.8	1.8	1.8

Circuit Court Judge

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change In Budget
PERSONNEL						
010-2-016-6101 Court Administrator	40,265	41,306	41,682	41,842	41,682	
010-2-016-6106 Overtime	3,062	2,445	5,000	3,528	5,000	
010-2-016-6116 Bailiffs	84,425	86,947	92,363	93,793	93,326	
010-2-016-6482 St Apport/Judges' Salaries	2,938	3,392	3,392	3,392	3,392	
Total Personnel	130,689	134,089	142,437	142,555	143,400	0.7%
CONTRACTUAL						
010-2-016-6151 Court Reporter/Transcripts	1,880	2,810	2,000	4,906	2,000	
010-2-016-6204 Conferences	3,297	2,094	5,230	3,786	5,230	
010-2-016-6206 Training	-	-	2,000		2,000	
010-2-016-6234 Postage Meter Lease	4,620	4,620	5,600	4,620	5,600	
Total Contractual	9,797	9,524	14,830	13,311	14,830	0.0%
COMMODITIES						
010-2-016-6200 Office Supplies	3,987	2,767	4,500	3,257	4,500	
010-2-016-6201 Postage	317	318	500	419	500	
010-2-016-6550 Pre-paid Postage	31,000	32,000	32,000	28,000	32,000	
010-2-016-6232 Postage Meter Supplies	572	155	1,000	340	1,000	
Total Commodities	35,876	35,241	38,000	32,016	38,000	0.0%
OTHER						
010-2-016-6481 Statutory Expenses	102,001	154,349	110,000	134,664	109,037	
010-2-016-6483 Judges Insurance	1,706	1,706	1,705	1,706	1,705	
010-2-016-6484 Judges Dues		1,950	1,975	1,975	1,975	
Total Other	103,706	158,005	113,680	138,345	112,717	-0.8%
Department Total	280,069	336,859	308,947	326,227	308,947	0.0%

Jury Commission

Description

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

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

Legal Status

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



Jury Commission

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL						
010-2-015-6102 Salaries	6,188	6,316	6,317	6,316	6,317	
010-2-015-6153 Petit Juror Per Diem	31,920	20,391	40,000	25,712	40,000	
010-2-015-6154 Grand Juror Per Diem	12,625	17,236	20,000	7,848	20,000	
Total Personnel	50,733	43,943	66,317	39,877	66,317	0.0%
CONTRACTUAL						
010-2-015-6206 Training	-	-	1,500	1,587	1,500	
010-2-015-6475 Meals	2,225	456	5,000	699	5,000	
Total Contractual	2,225	456	6,500	2,286	6,500	0.0%
COMMODITIES						
010-2-015-6200 Office Supplies	3,686	9,326	3,500	2,953	3,500	
010-2-015-6201 Postage	2,570	3,032	3,000	2,892	3,000	
Total Commodities	6,255	12,358	6,500	5,845	6,500	0.0%
OTHER						
010-2-015-6476 Automation	5,314	5,471	5,471	4,075	5,471	
010-2-015-6477 Jury System Update				1,570		
Total Other	5,314	5,471	5,471	5,645	5,471	0.0%
Department Total	64,526	62,228	84,788	53,654	84,788	0.0%

Public Defender

Description

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



Legal Status

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

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

Authorized Personnel Summary				
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Full Time</u>				
Public Defender	1	1	1	1
Asst. Defender	4	4	4	4
Admin. Asst.	1	1	1	1
	6	6	6	6
Total	6	6	6	6

Public Defender

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL						
010-2-019-6101 Public Defender	149,857	149,857	149,857	149,857	149,857	
010-2-019-6102 Asst. Public Defender	259,195	253,748	258,657	259,951	269,003	
010-2-019-6104 Clerical	41,361	42,402	43,503	43,462	44,591	
Total Personnel	450,413	446,007	452,017	453,271	463,451	2.5%
CONTRACTUAL						
010-2-019-6202 Books/Subscriptions	1,391	1,862	2,000	1,797	2,000	
010-2-019-6203 Dues / Memberships	4,347	3,955	4,000	4,012	4,000	
010-2-019-6204 Conferences	312	1,068	4,000	2,655	4,000	
010-2-019-6215 Contractual Services	2,728	12,856	21,000	15,241	21,000	
010-2-019-6239 Transcripts	464	1,267	2,000	1,971	2,500	
010-2-019-6511 Interpreter Service			1,000	202	1,000	
010-2-019-6513 PT Investigators	3,567	3,403	5,000	6,416	7,000	
Total Contractual	12,809	24,410	39,000	32,293	41,500	6.4%
COMMODITIES						
010-2-019-6200 Office Supplies	2,495	2,451	2,500	2,475	2,500	
010-2-019-6201 Postage	452	527	1,500	496	1,000	
Total Commodities	2,946	2,978	4,000	2,970	3,500	-12.5%
OTHER						
010-2-019-6512 Subpoena Witness Fees			1,000		1,000	
Total Other	0	0	1,000	0	1,000	0.0%
Department Total	466,168	473,395	496,017	488,534	509,451	2.7%

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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Full Time</u>				
Director	1	1	1	1
Supervisor	2	2	2	2
Admin. Officer	2	2	2	2
Investigative Officer	1	1	1	1
G.P.S. Officer	2	2	2	2
Diversion Specialist	1	1	1	1
Adult Officer	3	3	3	3
Juvenile Officer	3	3	3	3
Pre-Trial Officer	2	2	2	2
Drug Court Officer	0	1	1	0
Admin. Asst.	1	1	1	1
Secretary	3	3	3	3
Total	21	22	22	21

Combined Court Services (Probation)

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL						
010-2-018-6101 Supervisor	72,205	76,413	78,464	79,260	78,464	0.0%
010-2-018-6102 Probation Officer Supv.	104,644	87,076	108,878	108,142	111,278	2.2%
010-2-018-6103 Probation Officer	607,494	619,064	646,996	640,259	646,996	0.0%
010-2-018-6104 Clerical	132,934	132,801	144,298	136,337	148,180	2.7%
010-2-018-6128 Drug Court Officer			45,371			-100.0%
Total Personnel	917,277	915,354	1,024,007	963,997	984,918	-3.8%
CONTRACTUAL						
010-2-018-6202 Books/Subscriptions	113	123	100	142	100	
010-2-018-6215 Contractual Services	1,851	2,000	4,000	2,011	3,000	
010-2-018-6217 Vehicle Expense	4,628	3,166	5,000	4,143	5,000	
010-2-018-6505 Kane Juvenile Detention	82,140	112,450	90,000	106,150	100,000	
010-2-018-6506 Juvenile Board & Care	47,408	52,509	90,000	138,308	90,000	
Total Contractual	136,140	170,248	189,100	250,755	198,100	4.8%
COMMODITIES						
010-2-018-6200 Office Supplies	5,975	5,861	6,000	6,000	6,000	
010-2-018-6201 Postage	3,674	2,916	5,000	2,388	4,000	
Total Commodities	9,648	8,777	11,000	8,388	10,000	-9.1%
OTHER						
010-2-018-6504 Medical Expenses	268		1,000	33	1,000	
Total Other	268	0	1,000	33	1,000	0.0%
Department Total	1,063,333	1,094,379	1,225,107	1,223,173	1,194,018	-2.5%

Circuit Court Clerk

Description

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

Legal Status

705 ILCS 105/20 The necessary rooms and office furniture, the proper vaults or other means for the safe keeping of the archives...shall be provided for...by the county boards...and the cost thereof paid out of the county treasury.

705 ILCS 105/27.3 The county board shall provide the compensation of Clerks of the Circuit Court, and the amount necessary for clerk hire, stationery, fuel and other expenses.

705 ILCS 105/27.3b The clerk of the circuit court is authorized to negotiate the assessment of convenience and



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

Circuit Clerk	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
	<u>Full Time</u>				
	Circuit Clerk	1	1	1	1
	Clerk Supervisor	1	0	0	0
	Assistant Clerk Supervisor	0	1	1	1
	Deputy Clerk	14	15	14	15
	Fin./Personnel Mgr.	0.7	0.7	0.75	1
Total	16.7	17.7	16.75	18	

Circuit Clerk Document Storage	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
	<u>Full Time</u>				
	Clerk Supervisor	1	3	3	3
	Deputy Clerk	3	2	2	2
		4	5	5	5
	<u>Part Time</u>				
	Office Manager	1	1	1	1
Total	5	6	6	6	

Court Automation	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	
	<u>Full Time</u>				
	Chief Deputy Clerk	1	1	1	1
	Quality Control Mgr.	1	0	0	0
	Clerk Supervisor	1	0	0	0
	Total	3	1	1	1

Child Support	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	<u>Full Time</u>			
	Child Support Clerk	2	2	2
Total	2	2	2	2

Operation / Administrative	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	<u>Full Time</u>			
	Fin./Personnel Mgr.	0.30	0.30	0.25
Total	0.30	0.30	0.25	0

Grand Total	27.0	27.0	26.0	27.0
--------------------	-------------	-------------	-------------	-------------

Circuit Clerk

Account No.	Description	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change In Budget
PERSONNEL							
010-2-014-6000	Circuit Clerk	88,716	90,046	90,097	90,097	90,097	
010-2-014-6102	Deputy Clerks	430,664	461,866	471,463	455,013	466,618	
010-2-014-6107	Overtime	3,147	1,028	5,000	552	2,000	
	Total Personnel	522,526	552,940	566,560	545,662	558,715	-1.4%
CONTRACTUAL							
010-2-014-6203	Dues/Memberships	790	810	1,000	800	1,000	
010-2-014-6204	Conferences	1,829	1,886	3,000	3,058	6,000	
010-2-014-6219	Printing Forms	18,930	17,402	18,000	17,245	15,000	
	Total Contractual	21,549	20,098	22,000	21,103	22,000	0.0%
COMMODITIES							
010-2-014-6200	Office Supplies	9,862	7,371	11,000	9,574	14,000	
010-2-014-6201	Postage	7,240	8,328	9,000	7,425	8,000	
010-2-014-6205	Mileage	1,063	1,151	1,500	1,098	2,000	
	Total Commodities	18,165	16,850	21,500	18,097	24,000	11.6%
	Department Total	562,241	589,888	610,060	584,863	604,715	-0.9%

State's Attorney

Description

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



Legal Status

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

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

Authorized Personnel Summary

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Full Time</u>				
State's Attorney	1	1	1	1
Assistant State's Attorney	11	11	11	11
V/W Coordinator	1	1	1	1
Office Manager	1	1	1	1
Secretary	5	5	5	5
Victim Witness Advocate	1	1	1	1
Total	20	20	20	20

State's Attorney

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change In Budget
PERSONNEL						
010-2-020-6000 State's Attorney	166,508	166,508	166,508	166,508	166,508	
010-2-020-6101 Asst State's Attorney	774,890	800,743	842,834	815,003	852,429	
010-2-020-6104 Clerical	308,987	310,095	318,986	295,622	320,827	
010-2-020-6125 Stipends	42,154	42,051	44,500	39,876	44,500	
010-2-020-6117 Temporary Help/Intern	6,587	3,990	7,000	4,896	7,000	
Total Personnel	1,299,125	1,323,387	1,379,828	1,321,906	1,391,264	0.8%
CONTRACTUAL						
010-2-020-6202 Books/Subscriptions	3,403	4,272	4,500	3,736	4,500	
010-2-020-6203 Dues/Memberships	8,901	9,509	9,750	8,261	10,500	
010-2-020-6204 Conferences	1,633	198			2,000	
010-2-020-6206 Training	1,250	1,872	3,500	2,531	3,500	
010-2-020-6207 Cell Phones/Pagers	2,215	2,247	3,250	3,029	3,250	
010-2-020-6215 Contractual Services	12,000	13,000	15,000	13,000	15,000	
010-2-020-6239 Transcripts	10,520	10,041	15,000	12,627	17,500	
010-2-020-6522 Appellate Service	32,000	32,000	37,000	32,000	37,000	
0102-020-6523 Special Litigation Fees						
Total Contractual	71,922	73,140	88,000	75,184	93,250	6.0%
COMMODITIES						
010-2-020-6200 Office Supplies	12,518	17,276	13,500	17,865	14,500	
010-2-020-6201 Postage	11,519	13,895	13,000	13,313	13,000	
Total Commodities	24,036	31,171	26,500	31,178	27,500	3.8%
OTHER						
010-2-020-6520 Child Advocacy Board	17,788	12,229	14,000	11,032	14,000	
010-2-020-6521 Trials/Hearings	19,194	18,118	30,000	11,395	27,500	
Total Other	36,982	30,347	44,000	22,427	41,500	-5.7%
Department Total	1,432,066	1,458,046	1,538,328	1,450,695	1,553,514	1.0%

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: Criminal Division, Corrections Division and Administration Division. The Criminal Division of the Sheriff's Office provides police services to the citizens of Kendall County and is broken down into Patrol Operations, Detective Bureau and Community Policing Section. The Community Policing Section includes D.A.R.E, Crime Prevention, Crime Stoppers, School Resource and a Training Section.



Legal Status

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

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

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

Authorized Personnel Summary				
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Full Time				
Sheriff	1	1	1	1
Chief Deputy	1	1	0	0
Undersheriff	1	1	1	1
Commander	2	1	1	1
Deputy Commander	1	0	1	1
Evidence Custodian/Fleet Mgr		1	1	1
Business Manager	1	1	1	1
Admin. Asst./HR Manager	1	1	0	0
Records Division Manager			1	1
Sergeant	8	8	8	8
Patrol Deputy	45	45	44	44
Records Clerk	6	6	3	4
	67	66	62	63
Part Time				
Deputy	1	1	1.5	2
Sheriff Records Clerk	1	1	3	2.5
Corrections Records Clerk	0.5	0.5	0	0
	2.5	2.5	4.5	4.5
Total	69.5	68.5	66.5	67.5

Sheriff

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-009-6000	Sheriff	110,820	112,504	116,226	116,085	119,422	
010-2-009-6102	Chief/Commander	389,188	272,744	378,739	298,060	329,822	
010-2-009-6103	Deputies/Sergeants	4,179,930	4,131,344	4,207,152	4,105,272	4,421,063	
010-2-009-6104	Clerical	323,321	356,076	396,801	397,854	418,510	
010-2-009-6105	Deputies Part Time	7,529	7,186	7,000	10,774	40,000	
010-2-009-6106	Deputies Overtime	123,769	109,904	160,000	145,541	141,600	
010-2-009-6107	Clerical Overtime		45	500	12	500	
010-2-009-6162	Security Detail	6,861	11,458		33,217		
	Total Personnel	5,141,418	5,001,261	5,266,418	5,106,815	5,470,917	3.9%
CONTRACTUAL							
010-2-009-6202	Books/Subscriptions	1,253	1,886	1,100	130	1,396	
010-2-009-6204	Conferences/Dues	7,794	12,704	18,661	18,486	19,748	
010-2-009-6206	Training	50,780	53,377	52,152	53,509	45,991	
010-2-009-6207	Cellular Phone	1,000	1,000	6,000	6,000	6,000	
010-2-009-6215	Contractual Services	31,937	31,226	41,034	40,914	45,120	
010-2-009-6216	Equipment Maintenance	31,224	23,997	22,500	22,500	22,500	
010-2-009-6217	Vehicle Maintenance	103,255	49,708	51,000	51,890	51,126	
010-2-009-6219	Printing	4,919	4,000	4,000	2,837	3,643	
010-2-009-6436	Weapons/Ammunition	13,551	14,584	19,435	19,435	20,058	
010-2-009-6438	Contract Expenses	23,170	26,150	27,875	23,067	25,300	
010-2-009-6440	Public Safety Dispatch	70,000					
010-2-009-6445	Drug Testing	2,983	2,827	2,130	1,725	2,130	
	Total Contractual	341,864	221,459	245,887	240,493	243,012	-1.2%
COMMODITIES							
010-2-009-6200	Office Supplies	15,963	11,657	13,580	13,580	14,415	
010-2-009-6201	Postage	5,000	4,999	5,500	5,595	4,750	
010-2-009-6205	Fuel	115,716	100,865	137,400	106,967	125,400	
010-2-009-6240	Uniforms	21,977	19,500	21,000	21,000	24,925	
010-2-009-6435	Police Supplies	17,614	16,750	19,263	18,820	18,129	
010-2-009-6437	Canine Expenses	2,116	2,000	2,000	1,889	2,000	
	Total Commodities	178,385	155,771	198,743	167,851	189,619	-4.6%
OTHER							
010-2-009-6439	Investigations	3,223	5,372	4,900	4,880	4,900	
010-2-009-6441	Special Response Team	2,000	4,446	4,500	4,500	2,000	
010-2-009-6442	Major Crimes Taskforce	1,000	1,000	1,000	1,000	1,000	
	Total Other	6,223	10,818	10,400	10,380	7,900	-24.0%
	Department Total	5,667,891	5,389,309	5,721,448	5,525,538	5,911,448	3.3%

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 areas 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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Full Time				
Commander	1	1	1	1
Deputy Commander	2	1	1	1
Sergeant	5	6	5	5
Deputy	45	44	43	43
Food Manager	1	1	0	0
Cook	1	1	0	0
Total	55	54	50	50

Corrections

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL						
010-2-010-6102 Commander/Sergeant	719,506	656,899	670,264	682,226	721,225	
010-2-010-6103 Deputies	3,182,818	3,182,428	3,291,553	3,430,891	3,390,790	
010-2-010-6106 Deputy Overtime	32,026	25,209	55,000	74,161	58,988	
010-2-010-6108 Food Management	89,738	66,397				
Total Personnel	4,024,088	3,930,932	4,016,817	4,187,277	4,171,003	3.8%
CONTRACTUAL						
010-2-010-6215 Contractual Services	172,562	80,553	344,739	333,654	344,610	
010-2-010-6451 Prisoner Transport	8,729	16,495	30,000	26,270	30,000	
010-2-010-6455 Medical Expenses	46,338	68,203	50,159	65,508	50,288	
010-2-010-6456 Food Service	124,768	126,112	2,000	306	2,000	
Total Contractual	352,397	291,363	426,898	425,739	426,898	0.0%
Department Total	4,376,484	4,222,296	4,443,715	4,613,016	4,597,901	3.5%

Merit Commission

Description

The Merit Commission is appointed for the public safety hiring process. They approve testing, testing materials and hiring procedures.

Legal Status

55 ILCS 5/3-8003 Any ordinance providing for the adoption... of a merit system...shall provide for the appointment of a Sheriff's Office Merit Commission consisting of 3 or 5 members appointed by the sheriff with the approval of a majority of the members of the county board.

55 ILCS 5/3-8006 ...The county board may establish per diem compensation for members of the Commission and shall allow reimbursement for...necessary expenses.



**Kendall County Sheriff
Merit Commission**

Merit Commission

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
OTHER							
010-2-011-6459	Merit Commission	6,371	5,579	4,000	7,050	4,000	0.0%
	Total Other	6,371	5,579	4,000	7,050	4,000	
	Department Total	6,371	5,579	4,000	7,050	4,000	0.0%

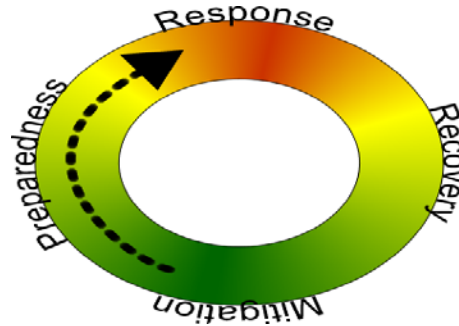
Emergency Management Agency

Description

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

Legal Status

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



Authorized Personnel Summary				
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Part-time				
Director	1	1	1	1
Assistant	1	1	1	1
Total	2	2	2	2

Emergency Management Agency

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-012-6101	Director	7,118	7,410	7,638	7,990	8,138	
010-2-012-6104	Clerical	6,093	6,214	6,410	6,397	6,910	
	Total Personnel	13,212	13,624	14,048	14,387	15,048	7.1%
CONTRACTUAL							
010-2-012-6203	Dues/Memberships	750	246	250	250	250	
010-2-012-6204	Conferences	1,112	500	500	500	527	
010-2-012-6206	Training	2,994	1,500	1,250	1,449	1,250	
010-2-012-6207	Cellular Telephone	4,152	4,096	4,250	4,122	4,250	
010-2-012-6217	Vehicle Maintenance	10,800	10,024	11,074	9,898	11,075	
010-2-012-6219	Printing	190	158	50	38	50	
010-2-012-6461	Radio/Siren Maintenance	2,675	1,661	2,478	2,100	2,700	
	Total Contractual	22,674	18,185	19,852	18,358	20,102	1.3%
COMMODITIES							
010-2-012-6200	Office Supplies	2,576	1,600	1,600	1,600	1,750	
010-2-012-6201	Postage	100	100	100	100	100	
010-2-012-6205	Mileage	848	179	500	500	500	
010-2-012-6446	Uniforms			150	5	500	
	Total Commodities	3,524	1,879	2,350	2,205	2,850	21.3%
	Department Total	39,409	33,688	36,250	34,950	38,000	4.8%

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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Full Time</u>				
Coroner	1	1	1	1
Deputy Coroner	1	1	1	1
Total	2	2	2	2

Coroner

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL						
010-2-017-6000 Coroner	57,944	57,944	57,944	57,498	57,944	
010-2-017-6102 Deputy Coroner	37,999	38,025	48,000	27,282	26,000	
010-2-017-6156 Per Call - Salaries	16,093	17,372	16,000	22,044	35,000	
Total Personnel	112,037	113,341	121,944	106,824	118,944	-2.5%
CONTRACTUAL						
010-2-017-6203 Dues/Memberships	984	1,179	1,000	999	1,000	
010-2-017-6206 Training	4,121	3,284	4,000	3,835	3,500	
010-2-017-6207 Cellular Phone	3,211	2,985				
010-2-017-6217 Vehicle Maintenance	3,595	4,067	4,000	2,921	3,000	
010-2-017-6490 Autopsies	19,325	28,050	20,000	30,380	30,380	
010-2-017-6491 X-rays			500		250	
010-2-017-6492 Toxicology Testing	5,654	8,507	7,000	9,787	9,592	
010-2-017-6497 Histology	314	50	250	91	200	
Total Contractual	37,205	48,122	36,750	48,013	47,922	30.4%
COMMODITIES						
010-2-017-6200 Office Supplies	1,600	1,939	2,000	2,048	1,800	
010-2-017-6201 Postage	320	481	500	207	250	
010-2-017-6205 Mileage	251		400	980	400	
010-2-017-6240 Clothing Allowance	244	592	1,000	967	1,000	
010-2-017-6494 Morgue Supplies	2,203	4,265	3,000	2,796	2,500	
Total Commodities	4,619	7,277	6,900	6,999	5,950	-13.8%
OTHER						
010-2-017-6495 Bio-hazard Removal	818	1,045	1,000	935	1,000	
010-2-017-6496 Disposition for Indigent Persons			500		250	
Total Other	818	1,045	1,500	935	1,250	-16.7%
Department Total	154,677	169,784	167,094	162,770	174,066	4.2%

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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Full Time</u>				
Treasurer	1	1	1	1
Chief Deputy Treasurer	1	1	1	1
Tax Collection Manager	1	1	1	1
Accounting Manager	1	1	1	1
Payroll Manager	1	1	1	1
Payroll Assistant	1	1	1	1
<u>Part Time</u>				
Accounting Assistant	1	1	1	0.7
Total	7	7	7	6.7

Treasurer

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-025-6000	Treasurer	88,716	90,046	93,025	92,913	95,584	2.8%
010-2-025-6102	Deputy Treasurers	278,552	286,377	295,625	312,564	325,929	10.3%
010-2-025-6106	Salaries - Bldg Security				3,975		
010-2-025-6107	Overtime			50		50	
	Total Personnel	367,268	376,423	388,700	409,452	421,563	8.5%
CONTRACTUAL							
010-2-025-6203	Dues/Memberships	769	769	800	769	800	
010-2-025-6204	Conferences	218	219	750	192	750	
010-2-025-6209	Legal Publications	1,792	2,032	2,000	2,064	2,500	
010-2-025-6215	Contractual Services	5,408	7,318	7,000	13,091	12,500	
	Total Contractual	8,187	10,338	10,550	16,116	16,550	56.9%
COMMODITIES							
010-2-025-6200	Office Supplies	3,840	4,723	5,000	4,391	5,000	
010-2-025-6201	Postage	21,440	21,248	22,500	21,971	22,500	
010-2-025-6205	Mileage	565	420	750	355	750	
010-2-025-6540	Payroll Materials	1,884	2,904	3,000	2,928	4,000	
	Total Commodities	27,729	29,295	31,250	29,646	32,250	3.2%
	Department Total	403,184	416,056	430,500	455,213	470,363	9.3%

Auditing and Accounting

Description

Provides for the audit of all County funds. The auditors for Fiscal Years 2014, 2015 and 2016 have been Wipfli CPA and Consultants. Their contract has been renewed for Fiscal Year 2017.

Legal Status

55 ILCS 5/6-31003 In counties having a population of over 10,000 but less than 500,000, the county board of each county shall cause an audit of all of the funds and accounts of the county to be made annually by an accountant or accountants chosen by the county board...

55 ILCS 5/6-31008 The expenses of conducting the audit and making the required audit report or financial statement for each county, whether ordered by the county board or the Comptroller, shall be paid by the county and the county board shall make provisions for such payment.



Property Tax Services (Contractual Services)

Description

Provides for property tax services software.



Auditing and Accounting

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
CONTRACTUAL						
010-2-028-6549 Auditing & Accounting	56,500	53,300	56,925	56,925	56,925	
Total Other	56,500	53,300	56,925	56,925	56,925	
Department Total	56,500	53,300	56,925	56,925	56,925	0.0%

Property Tax Services (Contractual Services)

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
CONTRACTUAL						
010-2-041-6215 Contractual Services	74,199	75,199	75,000	73,460	90,000	
Total Other	74,199	75,199	75,000	73,460	90,000	
Department Total	74,199	75,199	75,000	73,460	90,000	20.0%

Administrative Services

Description:

The Office of Administrative Services is headed by the County Administrator. The County Administrator 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, intergovernmental/ media/citizen relations and Freedom of Information requests.



Legal Status:

55 ILCS 5/5-1018 A county board may employ, appoint or contract for the services of such clerical, stenographic and professional personnel for the members of the board as the board finds necessary or desirable to the conduct of the business of the county, and may fix the compensation of and pay for the services of such personnel.

Authorized Personnel Summary				
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Full Time				
Administrator	1	1	1	1
HR Coordinator	1	1	1	0
Admin. Asst.	1	1	1	1
Budget Coord.	1	1	1	1
Econ Dev. Coord./Special Projects	0.5	0.5	0.5	0.5
Total	4.5	4.5	4.5	3.5

Administrative Services

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL						
010-2-030-6101 Exempt Positions	273,963	282,680	290,810	283,635	233,715	
010-2-030-6102 Other Salaries	42,362	43,429	44,775	53,722	79,870	
Total Personnel	316,325	326,109	335,585	337,357	313,585	-6.6%
CONTRACTUAL						
010-2-030-6202 Books/Subscriptions	313	205	315	292	315	
010-2-030-6203 Dues/Memberships	1,620	1,460	1,655	240	1,655	
010-2-030-6204 Conferences	296	395	1,300	515	1,300	
010-2-030-6206 Training		257	500	119	500	
010-2-030-6207 Cell Phones	787	1,078	845	714	845	
010-2-030-6215 Contractual Services	5,193		5,000		5,000	
010-2-030-6230 Labor Negotiations Contracted	1,643	12,218	3,000		3,000	
010-2-030-6561 Advertisements	2,589	1,528	2,000	1,983	1,500	
010-2-030-6565 Employee Assistance	6,472		6,500	13,138	6,600	
010-2-030-6567 Flu Shots	1,845		1,000			
010-2-030-6568 Educational Services	1,201					
010-2-030-6570 Mayors & Managers Meeting	526	437	300	441	500	
Total Contractual	22,485	17,578	22,415	17,441	21,215	-5.4%
COMMODITIES						
010-2-030-6200 Office Supplies	1,474	1,868	2,300	2,188	2,000	
010-2-030-6201 Postage	395	443	600	368	600	
010-2-030-6205 Mileage	672	883	1,400	552	1,400	
010-2-030-6237 County Supplies	881	185	700	370	700	
010-2-030-6566 Employee Recognition	1,646	3,106	2,700	3,810	3,700	
Total Commodities	5,069	6,485	7,700	7,289	8,400	9.1%
OTHER						
0102-030-6572 Baxa v. Kendall Co. Settlement	13,922					
Total Other	13,922	0	0	0	0	
Department Total	357,801	350,172	365,700	362,087	343,200	-6.2%

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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Full Time				
Director	1	1	1	1
Maintenance II	2	2	2	2
Maintenance I	4	4	4	4
Admin. Asst.	1	1	1	1
Total	8	8	8	8

Facilities Management

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL						
010-2-001-6101 Director	98,115	100,559	103,169	103,072	105,748	
010-2-001-6102 Maintenance	290,643	310,539	327,867	334,908	342,189	
010-2-001-6104 Clerical	39,984	35,434	41,030	39,028	40,170	
010-2-001-6106 Overtime	6,303	8,339	7,000	9,179	7,000	
Total Personnel	435,045	454,871	479,066	486,188	495,107	3.3%
CONTRACTUAL						
010-2-001-6207 Cellular Phones	5,858	4,015	6,500	5,426	6,500	
010-2-001-6214 Annual Contracts					347,000	
010-2-001-6215 Contractual Services	526,714	542,582	394,000	398,841	31,000	
010-2-001-6216 Equipment Maintenance	77,451	83,551	72,000	93,022	67,000	
010-2-001-6217 Vehicle Maintenance	2,824	4,926	2,500	4,020	3,500	
010-2-001-6236 Equipment Rental		520	1,000	943	1,000	
010-2-001-6351 Electric	459,560	525,439	510,000	498,215		
010-2-001-6352 Natural Gas	139,780	130,920	143,000	127,041		
010-2-001-6353 Water	33,186	40,629	36,000	50,378		
010-2-001-6354 Telephones	84,365	98,406	88,000	110,956		
010-2-001-6355 Waste Pick-up	11,044	10,431	10,500	1,808		
Total Contractual	1,340,783	1,441,419	1,263,500	1,290,651	456,000	-63.9%
COMMODITIES						
010-2-001-6200 Office Supplies			200		200	
010-2-001-6201 Postage	9	45	50	40	50	
010-2-001-6205 Mileage	674	953	800	542	800	
010-2-001-6237 County Supplies	122,766	115,901	120,000	132,891	120,000	
Total Commodities	123,449	116,899	121,050	133,473	121,050	0.0%
Department Total	1,899,277	2,013,188	1,863,616	1,910,312	1,072,157	-42.5%

Utilities

Description

Fiscal Year 2018 is the first year utilities will be separated from the Facilities Management Departmental Budget.

The Fiscal Year 2018 Utilities Budget will track the aggregated cost of countywide telephone service.

The Fiscal Year 2018 Utilities Budget will track costs of Electricity, Natural Gas and Water by building and/or area of usage.



Utilities

* **FY17 Budget, YTD and % Change in Budget shown for informational purposes only.**
FY17 Utilities were budgeted in Facilities Management: Fund 010, Cost Center 001.

ACCOUNT & DESCRIPTION	<i>BUDGET 2017</i>	<i>YTD 2017</i>	BUDGET 2018	<i>% CHANGE IN BUDGET</i>
TELEPHONE				
010-2-044-6354 Telephone - Government Campuses			108,000	
Total Telephone	88,000	110,956	108,000	22.7%
ELECTRIC				
010-2-044-6701 Electric - Public Safety Center			177,394	
010-2-044-6702 Electric - Courthouse			246,392	
010-2-044-6704 Electric - County Office Building			40,663	
010-2-044-6705 Electric - Animal Control			4,186	
010-2-044-6706 Electric - Highway Department			7,096	
010-2-044-6707 Electric - Annex Building Fox Street			1,414	
010-2-044-6708 Electric - Historic Courthouse			17,176	
010-2-044-6709 Electric - Tower			2,609	
010-2-044-6710 Electric - Annex 2 Building Ridge Street			325	
010-2-044-6711 Electric - Facilities/Coroner			2,995	
010-2-044-6712 Electric - Health Department			39,724	
Total Electric	510,000	498,215	539,974	5.9%
NATURAL GAS				
010-2-044-6801 Natural Gas - Public Safety Center			51,818	
010-2-044-6802 Natural Gas - Courthouse			51,678	
010-2-044-6804 Natural Gas - County Office Building			9,047	
010-2-044-6805 Natural Gas - Animal Control			1,829	
010-2-044-6806 Natural Gas - Highway Department			6,002	
010-2-044-6807 Natural Gas - Annex Building Fox Street			1,668	
010-2-044-6808 Natural Gas - Historic Courthouse			6,504	
010-2-044-6810 Natural Gas - Annex 2 Building Ridge Street			524	
010-2-044-6811 Natural Gas - Facilities/Coroner			1,549	
010-2-044-6812 Natural Gas - Health Department			12,380	
Total Natural Gas	143,000	127,041	142,999	0.0%
WATER				
010-2-044-6901 Water - Public Safety Center			38,914	
010-2-044-6902 Water - Courthouse			1,063	
010-2-044-6904 Water - County Office Building			1,424	
010-2-044-6905 Water - Animal Control			2,687	
010-2-044-6907 Water - Annex Building Fox Street			921	
010-2-044-6908 Water - Historic Courthouse			1,011	
010-2-044-6911 Water - Facilities/Coroner			937	
010-2-044-6912 Water - Health Department			2,224	
Total Water	36,000	50,378	49,181	36.6%
Total Utilities	777,000	786,591	840,154	
Department Total	777,000	786,591	840,154	8.1%

Planning, Building and Zoning

Description

- Administration and enforcement of the County codes and ordinances regulating the construction of new buildings, subdivisions, flood plain management, stormwater management, soil erosion control and the development of land in general.
- Review plans, conduct inspections and issue permits for all new construction under the county's jurisdiction.
- Assign addresses for all unincorporated properties.
- Review and make recommendations on ordinance changes.
- Administer and maintain records concerning mobile home permits, conditional and special uses.
- Respond to complaints from citizens, elected officials and other local agencies and staff.
- Administer land cash ordinances for school and Forest Preserve / Park donations.
- Maintenance of files and data related to permits, zoning and subdivision petitions, hearings and general statistical information.
- Maintenance, update and implementation of the County's Land Resource Management Plan.
- The collection of fees related to applications for zoning, subdivision and building permit approvals.
- Coordinating and supplying staff support to the Ad-Hoc Zoning Committee, PBZ Hearing Officer, Regional Planning Commission, Zoning Board of Appeals, PBZ Committee and the County Board.



Legal Status

55 ILCS 5/5-12008 All ordinances or resolutions passed... shall be enforced by such officer of the county as may be designated by ordinance or resolution. The ordinance or resolution may require that for any class or classes of districts created thereby, applications be made for permits to erect buildings or structures, or to alter or remodel existing buildings or structures, and may vest in the officer designated to enforce the ordinance or resolution, the power to make orders, requirements, decisions and determinations with respect to

Authorized Personnel Summary				
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Full Time</u>				
Planning & Zoning Mgr.	1	1	1	1
Senior Planner	0	0	0	0
Code Officer	1	1	1	1
Permit Clerk	1	1	0	0
<u>Part Time</u>				
Office Assistant			0.5	0.5
Intern			0.5	0.5
Total	3	3	3	3

Planning, Building and Zoning

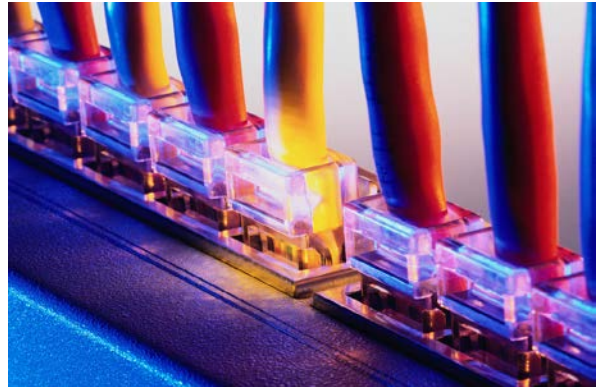
ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET	
PERSONNEL							
010-2-002-6102	Planning & Zoning Staff	46,140	51,667	65,000	56,000	66,950	
010-2-002-6103	Compliance Officers	52,379	53,574	53,625	55,172	55,234	
010-2-002-6104	Clerical	41,799	33,148	46,475	33,712	36,322	
010-2-002-6106	Overtime			250			
010-2-002-6115	ZBA Per Diem	2,100	1,150	2,450	2,500	2,450	
	Total Personnel	142,418	139,539	167,800	147,384	160,956	-4.1%
CONTRACTUAL							
010-2-002-6202	Books/Subscriptions			200	59	200	
010-2-002-6203	Dues/Memberships	260	601	700	748	750	
010-2-002-6204	Conferences			2,000	656	2,000	
010-2-002-6206	Training		39	200	215	200	
010-2-002-6207	Cellular Phones	867	869	890	966	890	
010-2-002-6209	Legal Publications	567	636	750	666	750	
010-2-002-6217	Vehicle Maintenance	6,829	4,470	6,500	1,835	3,500	
010-2-002-6238	Microfilming/Reproduction	535	640	1,500	1,388	150	
010-2-002-6361	Plumbing Inspections	12,048	12,460	12,000	13,580	12,000	
010-2-002-6363	Consultants	36,299	19,211	24,000	17,543	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	742	605	660	1,266	700	
	Total Contractual	59,147	40,530	50,900	39,922	46,640	-8.4%
COMMODITIES							
010-2-002-6200	Office Supplies	1,507	1,659	1,550	1,590	1,550	
010-2-002-6201	Postage	540	439	650	430	650	
010-2-002-6205	Mileage	32	36	200	31	200	
	Total Commodities	2,078	2,135	2,400	2,051	2,400	0.0%
CAPITAL							
010-2-002-6216	Equipment	507	328	500	279	500	
	Total Capital	507	328	500	279	500	0.0%
OTHER							
010-2-002-6380	Regional Planning Comm.	762	77	750	55	750	
010-2-002-6381	Zoning Board of Appeals	608	281	750	1,306	750	
010-2-002-6382	Hearing Officer	2,100	2,800	2,100	1,750	2,100	
010-2-002-6383	Historic Preservation	411	90	750	371	750	
010-2-002-6384	Ad Hoc Zoning			750	55	750	
010-2-002-6385	Refunds				50		
	Total Other	3,880	3,247	5,100	3,587	5,100	0.0%
	Department Total	208,031	185,779	226,700	193,223	215,596	-4.9%

Technology

Description

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

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



Authorized Personnel Summary

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Full Time</u>				
Director	0	0.6	0.6	0.6
Network Admin.	1	1	1	1
Lan Support II	1	1	1	1
PC Technician	2	2	2	2
Technician II			1	1
Total	4	4.6	5.6	5.6

Technology

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-033-6101	Director	66,529	51,300	52,839	52,780	59,676	
010-2-033-6102	Network/LAN Support	227,319	236,650	298,076	288,711	300,186	
	Total Personnel	293,848	287,950	350,915	341,491	359,862	2.5%
CONTRACTUAL							
010-2-033-6202	Books/Subscriptions	428	29	100	395	100	
010-2-033-6203	Dues/Memberships			200		200	
010-2-033-6204	Conferences	27		1,000	577	1,000	
010-2-033-6206	Training	27	1,075	3,000	199	3,000	
010-2-033-6207	Cell Phones	3,171	4,056	4,800	6,511	5,400	
010-2-033-6215	Contractual Services	17,636	23,963	156,560	149,169	15,915	
010-2-033-6217	Vehicle Maintenance						
	Total Contractual	21,290	29,123	165,660	156,852	25,615	-84.5%
COMMODITIES							
010-2-033-6200	Office Supplies	1,142	964	1,000	1,033	1,000	
010-2-033-6201	Postage	32		50		50	
010-2-033-6205	Mileage	51	88	500	506	500	
		1,225	1,052	1,550	1,539	1,550	0.0%
CAPITAL							
010-2-033-6585	Computer Software	116,359	106,984	103,755	45,059	91,737	
010-2-033-6586	Computer Hardware	118,445	63,353	65,400	70,786	65,400	
010-2-033-6587	Printer Expense	31,283	35,430	35,000	23,434	35,000	
010-2-033-6588	Copier Expense					130,000	
010-2-033-6589	Internet Expense					10,645	
	Total Commodities	266,087	205,766	204,155	139,279	332,782	63.0%
	Department Total	582,450	523,891	722,280	639,161	719,809	-0.3%

Chief County Assessing Office

Description

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

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



Legal Status

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

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

Authorized Personnel Summary				
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Full Time				
Supervisor	1	1	1	1
Operations Manager	1	1	1	1
Secretary	1	1	1	1
PRC Clerk	2	2	2	2
Total	5	5	5	5

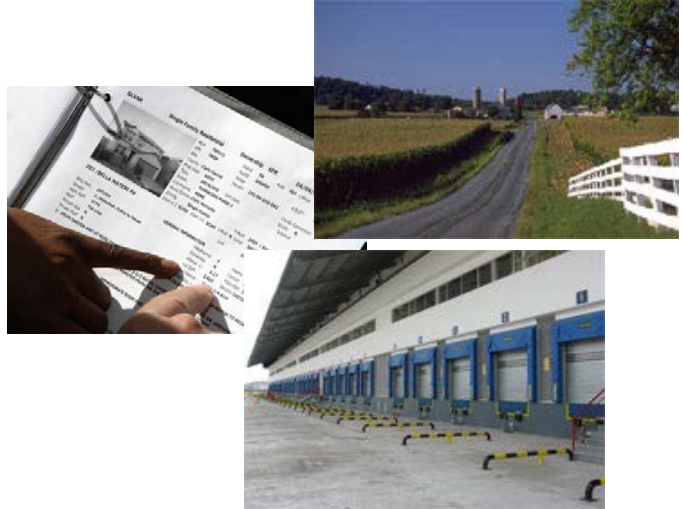
Chief County Assessing Office

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL						
010-2-022-6101 Chief County Assessment Officer	80,627	82,912	84,700	84,635	85,900	1.4%
010-2-022-6102 Clerks	130,732	137,844	135,117	141,412	146,317	8.3%
010-2-022-6107 Overtime	1,688		1,800	2,757	1,000	
Total Personnel	213,047	220,756	221,617	228,804	233,217	5.2%
CONTRACTUAL						
010-2-022-6202 Books/Subscriptions	28			56	30	
010-2-022-6203 Dues/Memberships	500	595	500	500	500	
010-2-022-6206 Training	2,288	2,336	2,500	3,089	2,000	
010-2-022-6209 Publications	43,040	35,242	30,000	34,884	32,765	9.2%
010-2-022-6215 Contractual Services	5,328	5,724	6,000	6,701	6,000	
010-2-022-6219 Printing	9,985	6,112	9,200	5,848	6,000	
Total Contractual	61,170	50,008	48,200	51,078	47,295	-1.9%
COMMODITIES						
010-2-022-6200 Office Supplies	1,471	1,662	2,300	1,204	1,200	
010-2-022-6201 Postage	21,549	20,766	20,000	19,531	16,500	-17.5%
010-2-022-6205 Mileage	557	411	500	220	220	
Total Commodities	23,577	22,839	22,800	20,954	17,920	-21.4%
Department Total	297,793	293,604	292,617	300,836	298,432	2.0%

Board of Review

Description

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



Legal Status

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

Authorized Personnel Summary				
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Part Time				
Chair	1	1	1	1
Member	2	2	2	2
Total	3	3	3	3

Board of Review

Account No.	Description	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change In Budget
PERSONNEL							
010-2-021-6102	Board Members	49,556	56,482	58,045	51,381	59,545	
	Total Personnel	49,556	56,482	58,045	51,381	59,545	2.6%
COMMODITIES							
010-2-021-6200	Office Supplies	646		1,500	33	1,000	
010-2-021-6201	Postage	1,455	1,001	3,000	731	3,000	
010-2-021-6205	Mileage			100		100	
	Total Commodities	2,101	1,001	4,600	764	4,100	-10.9%
CONTRACTUAL							
010-2-021-6203	Dues						
010-2-021-6204	Conferences			1,000		500	
010-2-021-6209	Legal Publications			1,500		1,000	
010-2-021-6215	Contractual Services			10,000	2,530	10,000	
	Total Contractual	0	0	12,500	2,530	11,500	-8.0%
CAPITAL							
010-2-021-6208	Capital Equipment		1,078	2,400		2,400	
	Total Capital	0	1,078	2,400	0	2,400	
	Department Total	51,657	58,560	77,545	54,675	77,545	0.0%

Farmland Review Board

Description

The Farmland Review Board certifies the Department of Revenue Farmland Values.

Legal Status

35 ILCS 200/10-120 A County Farmland Assessment Review Committee...shall be established in each county to advise the chief county assessment officer on the interpretation and application of the State-certified farmland values, guidelines and the implementation of this Section...Each chief county assessment officer shall present annually to the Committee the farmland valuation procedure to be used in that county and the equalized assessed valuations by productivity index to be used for the next assessment year.



Farmland Review Board

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL							
010-2-024-6115	Per Diem	170	85	180		180	
	Total Personnel	170	85	180	0	180	0.0%
CONTRACTUAL							
010-2-024-6209	Publications	78	159	160	119	125	
	Total Contractual	78	159	160	119	125	-21.9%
COMMODITIES							
010-2-024-6205	Mileage	7	4	20		20	
	Total Commodities	7	4	20	0	20	0.0%
	Department Total	256	248	360	119	325	-9.7%

Employee Health Insurance

Description:

Kendall County's current health insurance provider is United Health Care. United Health Care offers both HMO and PPO plans for county employees and their families. United Health Care is also the Kendall County dental provider.

Legal Status:

820 ILCS 160/1 Any employer who promises in writing to make payments to an employee welfare plan, vacation plan, health plan, dental plan, insurance plan, supplemental unemployment benefit plan, profit sharing plan, pension plan or any employee welfare plan, either by contract with an individual employee, by a collective bargaining agreement or by agreement with such employee plan, and who...fails to make such payments within 30 days after they become due and payable, is guilty of a business offense...for which the penalty is a \$100 fine, and is guilty of a Class B misdemeanor for the second and subsequent such failure.



General Insurance and Bonding

Description:

Kendall County Elected Officials, VAC Superintendent, Health & Human Services Executive and Fiscal Directors are bonded.

Legal Status:

55 ILCS 5/3 ...before entering upon the duties of his or her office, give bond...



Employee Health Insurance

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL						
010-2-027-6547 Health Insurance Premiums	4,343,333	4,771,025	5,106,257	5,047,056	5,502,000	7.8%
010-2-027-6548 Employee Reimbursements						
010-2-027-6560 Wellness Program						
Total Personnel	4,343,333	4,771,025	5,106,257	5,047,056	5,502,000	7.8%
Department Total	4,343,333	4,771,025	5,106,257	5,047,056	5,502,000	7.8%

General Insurance and Bonding

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
OTHER						
010-2-031-6575 Bonds	5,448	924	1,675	1,672	4,700	180.6%
010-2-031-6576 Notaries	1,286	1,080	1,325	1,383	620	
Total Other	6,734	2,004	3,000	3,055	5,320	
Department Total	6,734	2,004	3,000	3,055	5,320	77.3%

Unemployment Compensation

Description

This account captures costs for 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 2015	BUDGET 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
OTHER						
010-2-026-6546 Contributions/St. Unemp.	18,441	25,618	35,000	28,562	35,000	
Total Other	18,441	25,618	35,000	28,562	35,000	
Department Total	18,441	25,618	35,000	28,562	35,000	0.0%

Postage County Building

Description

This account captures 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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
COMMODITIES						
010-2-029-6550 Pre Paid Postage	60,000	60,000	40,000	20,000	37,500	
010-2-029-6232 Postage Supplies	1,026	895	2,000	1,510	2,000	
Total Commodities	61,026	60,895	42,000	21,510	39,500	-6.0%
CONTRACTUAL						
010-2-029-6234 Equipment Rental/Reset	4,238	4,620	4,620	3,465	4,620	
Total Contractual	4,238	4,620	4,620	3,465	4,620	0.0%
OTHER						
010-2-029-6201 VAC Postage	631	1,586	1,000	3,047	1,000	
Total Other	631	1,586	1,000	3,047	1,000	0.0%
Department Total	65,895	67,101	47,620	28,022	45,120	-5.2%

Soil and Water Conservation District Grant



**Kendall County Soil & Water
Conservation District**

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

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.

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
010-2-036-6215 Contractual Services	32,000	32,000	32,000	32,000	32,000	0.0%
Grant Breakdown						
PERSONNEL						
Education Coordinator	13,000	13,000	13,000	13,000	13,000	
Total Personnel	13,000	13,000	13,000	13,000	13,000	0.0%
CONTRACTUAL						
Workshop	300	300	300	300	300	
Education Newsletter	200	200	200	200	200	
Travel	1,350	1,350	1,350	1,350	1,350	
Copying	575	575	575	575	575	
Total Contractual	2,425	2,425	2,425	2,425	2,425	0.0%
COMMODITIES						
Education Supplies	1,850	1,850	1,850	1,850	1,850	
Soil Stewardship Materials	200	200	200	200	200	
Office Supplies	325	325	325	325	325	
Total Commodities	2,375	2,375	2,375	2,375	2,375	0.0%
OTHER						
Edu Contest & Awards	200	200	200	200	200	
District Operations	14,000	14,000	14,000	14,000	14,000	
Total Other	14,200	14,200	14,200	14,200	14,200	0.0%
Department Total	32,000	32,000	32,000	32,000	32,000	0.0%

Regional Office of Education

Description

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



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

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.

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

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
PERSONNEL						
010-2-008-6431 Staff Reimbursement	59,297	60,182	60,182	60,182	62,345	3.6%
010-2-008-6430 PT Truancy Worker Grundy Benefits Reimb.	10,620	10,620	10,620	10,620	11,010	3.7%
Total Personnel	69,917	70,802	70,802	70,802	73,355	3.6%
OTHER						
010-2-008-6650 Misc. Grundy Reimb.	9,529	12,393	10,923	10,492	11,065	
Total Other	9,529	12,393	10,923	10,492	11,065	1.3%
Department Total	79,446	83,195	81,725	81,294	84,420	3.3%

CASA (Contractual Services)

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 child is placed in a safe, permanent and nurturing home.

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....

ACCOUNT & DESCRIPTION	BUDGET 2015	BUDGET 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
OTHER						
010-2-034-6215 Contractual Services		12,000	12,000	12,000	12,000	0%
Total Other	0	12,000	12,000	12,000	12,000	
Department Total	0	12,000	12,000	12,000	12,000	0.0%

KenCom Intergovernmental Agreement

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

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
OTHER						
010-2-035-6600 Intergovernmental Agreement	1,775,000	1,775,000	1,775,000	1,775,000	1,775,000	
010-2-035-6601 Public Safety Dispatch	179,771	182,820	176,720	176,721	207,505	17.4%
Total Other	1,954,771	1,957,820	1,951,720	1,951,721	1,982,505	
Department Total	1,954,771	1,957,820	1,951,720	1,951,721	1,982,505	1.6%

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
OTHER						
010-2-037-6999 Contingency	81,031		125,000	4,073	188,288	
Total Other	81,031	0	125,000	4,073	188,288	
Department Total	81,031	0	125,000	4,073	188,288	50.6%

General Fund Transfers Out

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
TO DEBT SERVICE:						
010-2-038-6310 County Bldg Debt Svs Transfer	140,000	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)	140,000	340,000	340,000	340,000	340,000	0.0%
TO RESERVE FUNDS:						
010-2-039-6303 Public Safety Capital Improvement Fund						
010-2-039-6310 Capital Improvement Fund	150,000	150,000	150,000	150,000	50,000	
Subtotal (Reserve Funds)	150,000	150,000	150,000	150,000	50,000	-66.7%
OTHER TRANSFERS:						
010-2-039-6630 To Kendall Area Transit Fund	25,500	25,500	25,500	25,500	25,500	
010-2-039-6631 To Economic Development Fund	25,974	24,000	25,000	25,000	25,000	
010-2-039-6632 To State of Illinois - Unclaimed Funds	499	1,245			-	
Subtotal (Other Transfers)	51,973	50,745	50,500	50,500	50,500	0.0%
TOTAL TRANSFERS OUT	341,973	540,745	540,500	540,500	440,500	-18.5%

Capital Expenditures

FY18 Capital Expenditures

Facilities Management	
Parking Lot Maintenance/Roofs/Misc.	\$20,000
	<hr/>
Total FY18 Capital Expenditure	<u><u>\$20,000</u></u>

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
	<hr/>
Total FY17 Capital Expenditure	<u><u>\$153,000</u></u>

Capital Expenditures

Description

These accounts capture capital expenditures for all General Fund departments.

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
CAPITAL						
010-2-100-9101 Facilities Management	34,547	46,440	40,000	41,624	20,000	-50.0%
010-2-100-9102 Building & Zoning						
010-2-100-9106 County Clerk			8,000			-100.0%
010-2-100-9109 Sheriff	88,564	83,655	85,000	84,602		-100.0%
010-2-100-9114 Circuit Court Clerk						
010-2-100-9117 Coroner			20,000	18,340		-100.0%
010-2-100-9119 Public Defender						
010-2-100-9133 Technology Services		10,215				
Total Capital	123,111	140,310	153,000	144,567	20,000	-86.9%
Department Total	123,111	140,310	153,000	144,567	20,000	-86.9%

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 County 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

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	2,510,132	2,723,005	2,775,248	2,775,248	2,451,374	-11.7%
REVENUE						
200-1-000-1320 Sales Tax	4,833,270	4,960,810	5,068,000	5,070,966	5,068,000	0.0%
200-1-000-1135 Interest Income	1,992	10,445	5,000	27,661	10,000	
Total Revenue	4,835,262	4,971,255	5,073,000	5,098,627	5,078,000	0.1%
TRANSFERS OUT						
200-2-000-6300 Transfer to General Fund	1,300,000	1,218,000	1,468,000	1,468,000	1,822,523	24.2%
200-2-000-6310 Transfer to PS Cap. Projects Fund	300,000	300,000	325,000	325,000	325,000	
200-2-000-6880 Transfer to Jail Add. Debt Svcs. Refunding 2010	968,650	1,175,050	1,107,050	1,207,050	1,244,050	
200-2-000-6885 Transfer to Courthouse Debt Series 2007A	387,250	381,975	1,077,000	1,077,000	1,018,750	
200-2-000-6886 Transfer to Courthouse Debt Series 2008	867,340	1,052,340	250,000	500,000		
200-2-000-6887 Transfer to Courthouse Debt Series 2009	799,148	791,648	688,335	688,335	489,000	
200-2-000-6888 Transfer to Courthouse Debt Series 2016			157,115	157,115	288,750	
Total Transfers Out	4,622,388	4,919,013	5,072,500	5,422,500	5,188,073	2.3%
Revenue over/(under) Expenditure & Transfers Out	212,874	52,242	500	(323,873)	(110,073)	
Ending Balance	2,723,005	2,775,248	2,775,748	2,451,374	2,341,301	-15.7%

THIS PAGE INTENTIONALLY LEFT BLANK

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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Full Time				
Technology Director		1	0.4	0.4
GIS Coordinator	1	1	1	1
Senior Cadastral/GIS System Spec.	1	1	1	1
GIS Analyst	1	1	1	1
Total	3	4	3.4	3.4

GIS Mapping Fund

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	621,213	595,973	558,732	558,732	540,167	-3.3%
REVENUE						
510-1-000-1320 GIS Receipts	325,565	318,953	261,000	341,368	315,000	
Total Revenue	325,565	318,953	261,000	341,368	315,000	20.7%
PERSONNEL						
510-2-000-6101 Salaries	215,457	209,342	215,819	221,278	227,931	
Total Personnel	215,457	209,342	215,819	221,278	227,931	5.6%
COMMODITIES						
510-2-000-6200 Office Supplies	55	68	500	108	500	
510-2-000-6201 Postage	1	5	50		50	
510-2-000-6205 Mileage	0	55	1,000	641	1,000	
510-2-000-6537 Plotter supplies	1,790	1,586	2,000	0	2,000	
Total Commodities	1,846	1,714	3,550	749	3,550	0.0%
CONTRACTUAL						
510-2-000-6203 Dues and Memberships	150	340	750	355	750	
510-2-000-6204 Conferences	0	2,446	3,000	1,218	3,000	
510-2-000-6206 Training	0	314	2,500		2,500	
510-2-000-6207 Cellular Phones	937	635	1,000	614	1,000	
510-2-000-6215 Contractual Svcs./Consultants	0	5,000	12,000	206	12,000	
510-2-000-6650 GIS Expenditures	509	844	2,000		2,000	
510-2-000-6926 Aerial Reflight	3,450	31,560	0		35,000	
Total Contractual	5,046	41,138	21,250	2,393	56,250	164.7%
CAPITAL						
510-2-000-6585 Computer Software	43,305	39,541	50,000	39,879	50,000	
510-2-000-6586 Computer Hardware	29,348	6,293	42,700	38,720	23,200	
510-2-000-6587 Central Computer Supplies	893	408	2,000	1,140	2,000	
Total Capital	73,546	46,242	94,700	79,739	75,200	
Total Expenditure	295,895	298,437	335,319	304,159	362,931	8.2%
Revenue over/(under) Expenditure	29,671	20,517	(74,319)	37,209	(47,931)	
TRANSFERS OUT						
510-2-000-6300 To General Fund	25,665	27,539	27,868	26,847	42,965	54.2%
510-2-000-6305 To IMRF Fund	29,246	30,219	40,500	28,928	22,500	-44.4%
510-2-000-6319 To SS Fund					17,000	
Total Transfers Out	54,911	57,757	68,368	55,775	82,465	
Ending Balance	595,973	558,732	416,045	540,167	409,771	-1.5%

GIS Recording Fund

Fund Description

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

IL Statute: 55 ILCS 5/3-5018

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

Staffing

Full time staff in fund

2015	2016	2017	2018
1	1	1	1

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	110,493	108,581	104,623	104,623	100,066	-4.4%
REVENUE						
370-1-000-1320 GIS Receipts	40,490	39,646	39,000	39,120	43,000	
Total Revenue	40,490	39,646	39,000	39,120	43,000	10.3%
PERSONNEL						
370-2-000-6101 Salaries	42,402	43,604	47,476	43,677	48,876	
Total Personnel	42,402	43,604	47,476	43,677	48,876	2.9%
Total Expenditure	42,402	43,604	47,476	43,677	48,876	2.9%
Revenue over/(under) Expenditure	(1,912)	(3,958)	(8,476)	(4,557)	(5,876)	
Ending Balance	108,581	104,623	96,147	100,066	94,190	-2.0%

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

		2015	2016	2017	2018
Administration / Support	Full Time				
	Executive Director	1	1	1	1
	Operations Administrator	1	1	1	1
	Environmental Unit Director	1	0	0	0
	Program Administrator		1	1	1
	Executive Assistant	1	1	1	1
	Health Information & Grants Coordinator	1	1	1	1
	Support Services	4	4	4	3
	Specialist - Fiscal	1	1	1	1
	Specialist - Data Entry/Billing				1
	Part Time				
	Support Services	0.5	0.5	0.7	0.7
	Billing Specialist				0.7
	Subtotal	10.5	10.5	10.7	11.4
Community Action Services	Full Time				
	Community Action Unit Director	1	1	1	1
	Community Action Unit Coordinator		1	0	0
	Assistant Director			1	1
	Weatherization Assessor/Coordinator	2	2	1	1
	Grundy Office Coordinator			1	1
	Energy Cons. Tech/Outreach Worker	3	3	2	2
	Community Action Secretary	1	0	0	0
	Community Action Advocate				1
	Clerk	1	1	1	0
	Part Time				
	Community Service Case Manager	0.7	0	0	0
	Community Action Admin. Assistant	0.7	0.7	0.7	0.7
	Energy Conservation Technician			0.7	1.4
Subtotal	9.4	8.7	8.4	9.1	
Environmental Health	Full Time				
	Environmental Unit Director	1	1	1	1
	Asst. Environmental Unit Director	1	1	1	1
	Sanitarian	3	2	2	1
	Associate Sanitarian		2	2	2
	Environ. Health Secretary	1	1	0	0
	Environ. Health Administrative Assistant			1	1
	Environmental Inspector	1	0	0	0
	Food Program Coordinator				1
	Part Time				
	Sanitarian	0.25	0.7	0.7	0.7
	Associate Sanitarian				0.7
	Subtotal	7.25	7.7	7.7	8.4

		2015	2016	2017	2018
Community Health Services	Full Time				
	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	1	1	1
	WIC Case Worker	0	1	1	1
	Clerk	2	0	0	0
	Nurse	2	2	1	1
	TPS/WIC Assistant	1	1	0	0
	Administrative Assistant			1	1
	Nutritionist	1	1	0	0
	Emergency Response Coordinator			1	1
	Part Time				
	PT Nutritionist	0.7	0.7	0.7	0.5
Case Manager/Nutritionist	0	0.7	0.7	0.7	
Nurse			1.2	1.4	
WIC Specialist				0.7	
Care Coordinator				0.7	
Subtotal	9.7	10.4	10.6	12	
Mental Health Unit	Full Time				
	Behavioral Health Unit Director	1	1	1	1
	Asst. Director/DASA Coordinator	1	1	1	1
	Counselor	4	0	0	0
	Subs. Abuse Eval.Specialist	1	0	0	0
	Clinical Psychologist Counselor	1	0	0	0
	MH Substance Abuse Clinician		6	5	5
	Case Manager/Transitions Coordinator	1	1	1	1
	Admissions/Outreach Counselor	1	1	1	1
	Admissions Coordinator	1	1	2	1
	Transitions Coordinator				1
	Behavioral Health Secretary	1	1	0	0
	Mental Health Administrative Assistant			1	1
	Part Time				
Clinical Psychologist Counselor	0	0	0	0	
Counselor	0	0	0	0	
MH Substance Abuse Clinician			0.7	0.7	
Care Coordinator/Case Manager				0.7	
Subtotal	12.0	12.0	12.7	13.4	
FTE	Full Time	46	46	44	44
	Part Time	2.85	3.3	6.1	10.3
	Total	48.85	49.3	50.1	54.3

Health and Human Services

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	2,745,659	3,103,613	3,031,665	3,031,665	2,915,109	-3.8%
REVENUE						
210-1-000-1100 Property Taxes	752,654	754,942	532,000	757,009	757,000	42.3%
210-1-000-1135 Interest Income	365	3,863	2,500	1,914	4,000	
210-1-000-1325 Miscellaneous Income	26,647	39,781	17,000	59,914	33,000	
210-1-000-1415 Coffee Revenue	450	555	600	322	500	
210-1-000-1422 State Grant Health Protection	63,201	63,201	63,201	63,201	59,900	
Total Levy & General Revenues	843,317	862,341	615,301	882,360	854,400	38.9%
210-1-000-1401 Behavioral Health Counsel Fee	102,551	98,763	106,650	96,840	108,100	
210-1-000-1414 Mental Health Grants	99,606	103,575	66,888	103,783	141,600	
210-1-000-1417 Fox Valley United Way	21,077	21,150	20,800	16,893	20,000	
210-1-000-1423 We Choose Health Grant	25,616					
210-1-000-1425 Title III NEIAA on Aging	7,019	11,461	6,937	9,656	8,000	
210-1-000-1426 DCFS Counseling	3,749	2,925	2,000	927		
Total ASCPE & Mental Health	259,617	237,874	203,275	228,100	277,700	36.6%
210-1-000-1402 Wells & Septic Inspection Fees	11,950	16,525	12,000	20,295	15,000	
210-1-000-1403 Restaurant Inspection Fees	181,405	195,980	190,500	212,078	192,000	
210-1-000-1404 Tanning Facility Inspection Fees	1,000	2,100	1,650	1,350	2,000	
210-1-000-1405 Kendall Co. Well Permit Fee	8,100	16,900	14,750	17,485	15,000	
210-1-000-1406 Solid Waste Fee	1,775	1,275	1,275	925	1,000	
210-1-000-1407 Electronic Solid Waste	2,000			900		
210-1-000-1409 West Nile Virus Grant	21,092	28,323	25,045	36,170	26,600	
210-1-000-1428 Non-Community Well Grant	1,250	1,575	1,500	1,963	2,000	
210-1-000-1441 Radon Test Kit Fees	11,944	17,487	13,010	10,107	11,400	
210-1-000-1442 Climate Change Grant		13,500	12,700	13,700	7,100	
Total Environmental Health	240,516	293,665	272,430	314,971	272,100	-0.1%
210-1-000-1410 Immunization Clinic	3,735	4,187	2,300	4,546	3,000	
210-1-000-1411 Adult Immunizations	19,045	18,860	16,800	8,269	12,000	
210-1-000-1419 In-Person Counselor Grant						
210-1-000-1420 Epilepsy Program				35,135		
210-1-000-1421 Zika Virus Grant				2,750		
210-1-000-1427 State Grant FCM	93,276	74,563	54,566	99,018	79,900	
210-1-000-1429 Public Aid FCM	47,447	22,669	47,000	126,713	76,000	
210-1-000-1430 Public Aid Immunizations	10,837	10,631	12,500	8,918	11,400	
210-1-000-1431 W.I.C. Grant	139,101	131,095	100,230	153,111	145,300	
210-1-000-1432 TB Board Contract	15,000	12,022	15,000	12,461	15,000	
210-1-000-1435 Flu Clinic	1,505	1,475				
Total Community Nursing	329,946	275,501	248,396	450,923	342,600	37.9%
210-1-000-1413 FCM Homeless Service	1,339	8,032	5,221	25,257	10,500	
210-1-000-1433 State Grant CAT Programs	1,859,411	1,758,001	1,423,160	1,744,880	1,463,200	
Total Community Action	1,860,750	1,766,033	1,428,381	1,770,137	1,473,700	3.2%
210-1-000-1424 Tobacco Freedom from Smoking	26,141	36,998	42,093	36,932	34,200	
Total Community Education	26,141	36,998	42,093	36,932	34,200	-18.8%
210-1-000-1443 Bioterrorism Grants	131,431	177,768	121,513	139,383	120,900	
Total Emergency Response	131,431	177,768	121,513	139,383	120,900	-0.5%
TOTAL REVENUE	3,691,719	3,650,180	2,931,389	3,822,805	3,375,600	15.2%

Health and Human Services

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
EXPENDITURES						
PERSONNEL						
210-2-000-6101 Administration/Support	546,848	567,203	613,733	614,945	656,518	7.0%
210-2-000-6102 Community Action Services	373,888	364,014	396,197	395,756	434,310	9.6%
210-2-000-6103 Mental Health Unit	633,605	630,696	716,745	674,534	771,902	7.7%
210-2-000-6104 Comm Health Services Unit	776,161	808,805	945,326	942,666	1,023,580	8.3%
210-2-000-6105 Information Services	4,973					
Total Personnel	2,335,475	2,370,719	2,672,001	2,627,901	2,886,310	8.0%
CONTRACTUAL						
210-2-000-6203 Dues/Subscriptions	16,495	11,454	11,230	12,528	14,400	
210-2-000-6204 Conferences & Training	21,435	17,664	30,000	14,969	26,000	
210-2-000-6215 Contractual Services	165,636	173,445	187,919	109,110	161,500	
210-2-000-6217 Vehicle Maintenance	4,477	1,015	4,500	1,489	5,000	
210-2-000-6219 Printing & Publications	5,797	5,848	9,850	7,351	9,900	
210-2-000-6227 Telephone	5,238	5,697	5,850	6,093	7,000	
210-2-000-6561 Personnel Advertising	8,415	7,090	8,620	2,518	6,000	
210-2-000-6781 Direct Client Assistance	1,332,344	1,578,478	1,124,080	1,194,341	1,180,500	
210-2-000-6790 Solid Waste	-620	1,000			-	
210-2-000-6791 Building Maintenance	387				-	
Total Contractual	1,559,604	1,801,691	1,382,049	1,348,401	1,410,300	2.0%
COMMODITIES						
210-2-000-6201 Postage	4,592	4,096	6,800	4,811	7,300	
210-2-000-6205 Mileage	14,799	13,780	20,050	13,894	18,000	
210-2-000-6775 Non-Medical Supplies	25,170	41,937	36,540	26,810	39,000	
210-2-000-6776 Medical Supplies	9,534	2,943	11,100	6,761	10,000	
210-2-000-6777 Community Education Supplies	120		5,000	5,000		
210-2-000-6789 Adult Vaccines	14,962	12,288	19,000	6,105	13,000	
210-2-000-6793 Psychological Testing Material	1,004	99	1,000	150	1,000	
Total Commodities	70,180	75,144	99,490	63,530	88,300	-11.2%
CAPITAL						
210-2-000-9999 Capital Expenditures	27,787	27,389	19,500	13,260	65,000	
Total Capital	27,787	27,389	19,500	13,260	65,000	233.3%
OTHER						
210-2-000-6650 Miscellaneous Expense	40	2,270		8,330	30,000	
210-2-000-6784 Refunds	28,803	17,976	10,500	14,805	19,500	
210-2-000-6787 IPLAN	5,896	343	2,000		2,000	
210-2-000-6788 CARF	5,068	16,862	500		1,000	
210-2-000-6797 PHAB			5,500		10,000	
Total Other	39,808	37,450	18,500	23,135	62,500	237.8%
TOTAL EXPENDITURE	4,032,854	4,312,392	4,191,540	4,076,226	4,512,410	7.7%
Revenue over/(under) Expenditure	(341,136)	(662,213)	(1,260,151)	(253,421)	(1,136,810)	

Health and Human Services

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
TRANSFERS IN						
210-1-000-1367					5,565	
210-1-000-1416	799,326	801,900	825,500	825,500	825,500	
210-1-000-1437	59,178	59,178	59,178	59,178	57,000	
Total Transfers In	858,504	861,078	884,678	884,678	888,065	0.4%
TRANSFERS OUT						
210-2-000-6300						
210-2-000-6780	145,814	270,814	145,814	145,814	145,814	
210-2-000-6792	13,600		375,400	602,000	457,638	21.9%
Total Transfers Out	159,414	270,814	521,214	747,814	603,452	15.8%
NON-CASH ITEMS						
REVENUE						
210-1-000-1449			50,000		50,000	
210-1-000-1439			425,510		425,510	
Total Revenues			475,510		475,510	
EXPENDITURE						
210-2-000-6794			50,000		50,000	
210-2-000-6778			425,510		425,510	
Total Expenditure			475,510		475,510	
Ending Balance	3,103,613	3,031,665	2,134,978	2,915,109	2,062,912	-3.4%

Note: Non-cash items totals are not included in the ending fund balance.

Community 708 Mental Health Board Fund

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	8	4	2	2	220	9159.7%
REVENUE						
050-1-000-1100 Current Tax	922,595	929,660	930,000	930,218	932,000	
050-1-000-1135 Interest	6	8				
Total Revenue	922,601	929,668	930,000	930,218	932,000	0.2%
CONTRACTUAL						
<u>Agency Grants</u>						
050-2-000-6661 Family Counseling	497					
050-2-000-6663 AID	25,849	25,938	28,000	28,000	26,000	
050-2-000-6664 Open Door	34,797	34,961	35,000	35,000	32,000	
050-2-000-6665 Mutual Ground	38,773	44,913			39,000	
050-2-000-6667 Operating Expense			500	500		
050-2-000-6668 Fox Valley Family YMCA						
050-2-000-6669 CASA (Court Appointed Special Advocates) - Kendall County	4,971	5,000	10,000	10,000	6,000	
050-2-000-6672 Aunt Martha's						
050-2-000-6673 Senior Services	5,965	5,000	12,000	12,000	7,000	
050-2-000-6676 Fox Valley Hospice	2,983					
050-2-000-6678 Education Services Network						
050-2-000-6679 Day One PACT	4,971	5,000	7,000	7,000	5,000	
050-2-000-6680 NAMI (Natl Alliance for Mentally Ill)	1,491				500	
050-2-000-6682 Celebrate Differences		1,958	5,000	5,000		
050-2-000-6689 Fox Valley Older Adults		5,000	7,000	7,000	3,000	
Total Contractual	120,297	127,770	104,500	104,500	118,500	
Total Expenditure	120,297	127,770	104,500	104,500	118,500	13.4%
Revenue over/(under) Expenditure	802,305	801,899	825,500	825,718	813,500	
TRANSFERS OUT						
050-2-000-6660 Transfer to HHS	799,326	801,900	825,500	825,500	804,000	-2.6%
050-2-000-6681 Transfer to Probation Court Services	2,983				500	
050-2-000-6684 Transfer to Kendall County Drug Court					9,000	
Total Transfers Out	802,308	801,900	825,500	825,500	813,500	
Ending Balance	4	2	2	220	220	9159.7%

Social Services for Senior Citizens Fund

Description

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

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

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	5	14,203	13,393	13,393	10,995	
REVENUE						
060-1-000-1100 Current Tax	348,176	349,187	350,000	350,110	350,000	
060-1-000-1135 Interest	2	3				
Total Revenue	348,178	349,190	350,000	350,110	350,000	0.0%
CONTRACTUAL						
060-2-000-999 Unallocated			324,500		324,500	
060-2-000-6668 Fox Valley YMCA	1,118					
060-2-000-6677 Visiting Nurses Association	8,144	10,000		10,000		
060-2-000-6686 Prairie State Legal Services	7,126	8,500		9,000		
060-2-000-6689 Fox Valley Older Adults	55,226	58,703		58,500		
060-2-000-6690 Senior Services Assoc., Inc.	121,142	124,619		120,000		
060-2-000-6691 CNN (Community Nutrition Network	16,797	20,274		26,000		
060-2-000-6692 Community Meal for Seniors - Plano		0		1,008		
060-2-000-6693 Oswego Senior Center	39,749	43,226		46,500		
Total Contractual	249,302	265,322	324,500	271,008	324,500	0.0%
Total Expenditure	249,302	265,322	324,500	271,008	324,500	
Revenue over/(under) Expenditure	98,876	83,868	25,500	79,101	25,500	
TRANSFERS OUT						
060-2-000-6310 Transfer to KAT (transit)	25,500	25,500	25,500	25,500	25,500	
060-2-000-6660 Transfer to HHS	59,178	59,178		56,000		
Total Transfers Out	84,678	84,678	25,500	81,500	25,500	0.0%
Ending Balance	14,203	13,393	13,393	10,995	10,995	

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 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 of Illinois allocates matching dollars annually.

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	3	3	1	1	5,746	941886.9%
REVENUE						
080-1-000-1100 Current Tax	184,779	187,081	187,527	187,691	187,527	
080-1-000-1135 Interest	1	2				
Total Revenue	184,780	187,082	187,527	187,691	187,527	0.0%
OTHER						
080-2-000-6700 Tax Distribution	184,780	187,085	187,527	181,945	187,527	
Total Other	184,780	187,085	187,527	181,945	187,527	
Total Expenditure	184,780	187,085	187,527	181,945	187,527	0.0%
Revenue over/(under) Expenditure	0	-3	0	5,746	0	
Ending Balance	3	1	1	5,746	5,746	

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>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Full Time</u>				
Engineer	1	1	1	1
Asst. Engineer	1	1	1	1
Civil Engineer	1	1	1	1
Foreman	1	1	1	1
Maintenance	7	7	7	7
Admin. Asst.	1	1	1	1
	12	12	12	12
<u>Part Time</u>				
Asst. Engineer				0.5
Total	12	12	12	12.5

County Highway Fund

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	132,663	210,229	262,172	262,172	230,469	-12.1%
REVENUE						
120-1-000-1100 Current Tax	1,466,608	1,495,919	1,500,000	1,500,104	1,500,000	0.0%
120-1-000-1325 Miscellaneous Income	92,645	31,034	65,000	51,879	50,000	-23.1%
120-1-000-1373 Overweight Permits	40,571	40,468	20,000	41,897	25,000	25.0%
120-1-000-1371 Federal Salary Reimb.		108,460	55,000	55,575	56,000	1.8%
120-1-000-1374 Twp. Engineering Income	58,603	65,635	50,000	2,238	50,000	0.0%
120-1-000-1135 Interest	9	13				
Total Revenue	1,658,436	1,741,528	1,690,000	1,651,693	1,681,000	-0.5%
PERSONNEL						
120-2-000-6101 Superintendent	107,101	108,444	109,000	110,034	112,350	3.1%
120-2-000-6102 Other	652,524	668,286	600,831	631,733	593,282	-1.3%
120-2-000-6105 Temporary	34,218	32,538	55,000	44,315	55,000	0.0%
120-2-000-6106 Overtime	45,257	35,270	45,000	44,612	45,000	27.6%
Total Personnel	839,100	844,538	809,831	830,694	805,632	-0.5%
CONTRACTUAL						
120-2-000-6203 Dues/Conferences	4,630	3,971	5,000	4,037	5,000	0.0%
120-2-000-6207 Cellular Telephones	3,015	2,952	3,000	2,632	3,000	0.0%
120-2-000-6216 Equipment & Maintenance	94,590	97,564	80,000	116,396	95,000	18.8%
120-2-000-6251 Utilities	974	1,049	1,000	1,050	1,000	0.0%
120-2-000-6720 Building & Grounds Maint.	30,755	127,501	75,000	39,265	75,000	0.0%
120-2-000-6721 Street Lights & Maint.	23,029	22,806	25,000	18,607	25,000	0.0%
120-2-000-6723 Pavement & Striping	39,555	29,877	35,000	17,953	35,000	0.0%
120-2-000-6726 Traffic Signal Maintenance	7,080	19,959	20,000	36,665	25,000	25.0%
120-2-000-6727 Road & Bridge Maintenance	46,474	50,918	50,000	54,437	50,000	0.0%
Total Contractual	250,102	356,597	294,000	291,043	314,000	6.8%
COMMODITIES						
120-2-000-6200 Office Supplies	3,162	2,540	3,000	2,334	3,000	0.0%
120-2-000-6201 Postage	1,284	1,054	1,500	1,215	1,500	0.0%
120-2-000-6205 Mileage	3,245	3,136	3,500	3,464	3,500	0.0%
120-2-000-6217 Gasoline/Oil	90,598	61,821	100,000	54,405	85,000	-15.0%
120-2-000-6240 Clothing Allowance	2,450	0	2,500	4,900	2,500	0.0%
120-2-000-6722 Highway Maint. Materials	110,579	186,140	250,000	170,334	250,000	0.0%
120-2-000-6724 Sign Supplies	9,192	19,268	25,000	26,876	30,000	20.0%
120-2-000-6725 Engineering Supplies	6,568	3,096	5,000	1,244	5,000	61.5%
Total Commodities	227,079	277,056	390,500	264,772	380,500	-2.6%
CAPITAL						
120-2-000-9999 Capital Equipment	164,589	171,393	185,000	196,888	180,000	
Total Capital Equipment	164,589	171,393	185,000	196,888	180,000	-2.7%
Total Expenditure	1,480,870	1,649,584	1,679,331	1,583,396	1,680,132	0.0%
Revenue over/(under) Expenditure	177,566	91,944	10,669	68,297	868	

County Highway Fund

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
TRANSFERS OUT						
120-2-000-6312 Transfer to Building Fund	100,000	40,000	100,000	100,000	75,000	-25.0%
Total Transfers Out	100,000	40,000	100,000	100,000	75,000	
Ending Balance	210,229	262,172	172,841	230,469	156,337	-9.5%

County Bridge Fund

Description

Provide for construction and maintenance of all bridges on the County Highway System, and participate in the construction and maintenance on the Township System. The goal/objective of this fund is to continue to gain financial momentum in an effort to provide safe and functional bridges in Kendall County.

Legal Status

605 ILCS 5/5-503 Bridges, culverts or drainage structures for across highway waterways having a waterway opening of 25 square feet or more and located on county highways, township roads or district roads on county lines, and bridges, culverts or drainage structures for across highway waterways having a waterway opening of 25 square feet or more and located on such county line highways...[which] deviate from the...county line within 80 rods..shall be constructed and repaired by such counties and the expense ...shall be borne in a proportion to the assessed value of the taxable property...prior to such construction or repair.

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	1,165,120	625,435	461,914	461,914	1,151,526	149.3%
REVENUE						
130-1-000-1100 Current Tax	571,899	548,631	500,000	500,035	500,000	0.0%
130-1-000-1135 Interest Income	4	5	0		0	0.0%
130-1-000-1325 Federal Reimbursements	1,183,052	1,062,429	130,000	1,037,512	80,000	-38.5%
Total Revenue	1,754,954	1,611,064	630,000	1,537,547	580,000	-7.9%
CAPITAL						
130-2-000-6735 Construction of Bridges	2,289,460	2,013,025	650,000	874,647	1,250,000	92.3%
130-2-000-6736 Twp. Bridge Program	25,897	15,548	0	11,183	310,000	
Total Capital	2,315,357	2,028,574	650,000	885,830	1,560,000	140.0%
Total Expenditure	2,315,357	2,028,574	650,000	885,830	1,560,000	140.0%
Revenue over/(under) Expenditure	(560,403)	(417,509)	(20,000)	651,717	(980,000)	
TRANSFERS IN						
130-1-000-1353 Transfer from Federal Aid Matching		0	35,000	37,895	0	
130-1-000-1383 Transfer from Township Bridge	20,717	253,988	25,000		230,000	
Total Transfers In	20,717	253,988	60,000	37,895	230,000	
Ending Balance	625,435	461,914	501,914	1,151,526	401,526	-20.0%

Federal Aid Matching Fund

Fund Description

This fund assists other Highway Department revenues in the construction of roads and bridges on County Highways in the Federal Aid Network. Normal services including, road construction, land acquisition and engineering will be provided by these revenues.

IL Statute: 605 ILCS 5/5-603

For the purpose of providing funds to pay the expenses for engineering and right-of-way costs, utility relocations and its proportionate share of construction or maintenance of highways in the federal aid network or county highway network and costs incurred incident to transportation planning studies...the County Board except in counties having a population in excess of 1,000,000 inhabitants has the power to levy an annual tax to be known as the matching tax...All monies derived from the matching tax shall be placed in a separate fund to be known as the matching fund and shall be used for no other purposes.

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	27,880	32,900	37,895	37,895		-100.0%
REVENUE						
140-1-000-1100 Current Tax	5,020	4,995				
Total Revenue	5,020	4,995				
CAPITAL						
140-2-000-6740 Road Construction						
140-2-000-6741 Right of Way Acquisition						
Total Capital						
OTHER						
140-2-000-6742 Engineering Fees						
Total Other						
Total Expenditure						
Revenue over/(under) Expenditure	5,020	4,995				
TRANSFERS						
140-2-000-6701 Transfer to County Bridge			35,000	37,895		
Total Transfers Out			35,000	37,895		
Ending Balance	32,900	37,895	2,895			-100.0%

Illinois Municipal Retirement Fund (IMRF)

Fund Description

This fund captures financial activity for 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 1/6 of the Personal Property Replacement Tax. Currently this fund is established as a pay-as-you-go with less than 1% reserve. The IMRF and Social Security Funds were included in a combined account until 2018. A new Social Security Funds was established in 2018 to separate IMRF and FICA financial activity.

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 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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	1,311,541	1,601,085	2,297,768	2,060,213	2,781,861	21.1%
REVENUE						
090-1-000-1100 IMRF Current Tax	3,181,573	2,802,405	3,000,000	2,999,925	3,100,767	3.4%
090-1-000-1110 Personal Property Repl. Tax	203,321	180,004	123,000	192,240	78,000	
090-1-000-1135 Interest Income	26	36	50		25	
090-1-000-1344 Soc. Sec. Refund	9,748			10		
090-1-000-1345 Forest Preserve IMRF	87,606	83,582	94,500	89,860	52,500	
090-1-000-1349 IGA KenCom IMRF	178,754	168,349	240,000	166,961	232,000	-3.3%
090-1-000-1360 Soc. Sec. Current Tax	994,243	1,495,919	1,535,000	1,535,030	0	-100.0%
090-1-000-1361 Employee Contributions	2,649,877	2,688,261	2,650,000	2,881,459	1,245,000	
Total Revenue	7,305,148	7,418,556	7,642,550	7,865,484	4,708,292	-38.4%
PERSONNEL						
090-2-000-6650 Miscellaneous Reimbursement	5,627	2,666		1,409	100,000	
090-2-000-6705 Remitted to IMRF	4,231,220	4,199,479	4,855,000	4,217,888	4,563,000	
090-2-000-6706 Remitted to Social Security	2,856,625	2,830,520	3,140,000	2,985,483		
Total Personnel	7,093,472	7,032,665	7,995,000	7,204,781	4,663,000	
Total Expenditure	7,093,472	7,032,665	7,995,000	7,204,781	4,663,000	-41.7%
Revenue over/(under) Expenditure	211,676	385,891	(352,450)	660,703	45,292	
TRANSFERS IN						
090-1-000-1346 Transfer from Animal Control	20,646	16,838	25,890	20,479	14,000	-45.9%
090-1-000-1347 Transfer from Veteran's Asst.	11,650	11,181	13,700	11,537		-100.0%
090-1-000-1348 Transfer from GIS Mapping	29,246	30,219	40,500	28,928	22,500	-44.4%
090-1-000-1350 Transfer from Probation Fund	16,326	15,000			4,133	
Total Transfers In	77,868	73,237	80,090	60,944	40,633	
Ending Balance	1,601,085	2,060,213	2,025,408	2,781,861	2,867,786	41.6%

Social Security Fund

Fund Description

This fund captures financial activity for Social Security and Medicare. Revenue is received through property tax levy, employee payroll deductions and 1/6 of the Personal Property Replacement Tax. Currently this fund is established as a pay-as-you-go with less than 1% reserve. This fund was established in 2018 to separate IMRF and FICA financial activity.

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 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	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	0	
REVENUE		
091-1-000-1100 IMRF Current Tax	1,557,201	
091-1-000-1110 Personal Property Repl. Tax	78,000	
091-1-000-1135 Interest Income	25	
091-1-000-1344 Refunds from IRS	10	
091-1-000-1345 Reimbursement from Forest Preserve	46,500	
091-1-000-1361 Employee Contributions	1,595,000	
Total Revenue	3,276,736	
PERSONNEL		
091-2-000-6650 Miscellaneous Reimbursement	1,000	
091-2-000-6706 Remitted to Social Security	3,283,000	
Total Personnel	3,284,000	
Total Expenditure	3,284,000	
Revenue over/(under) Expenditure	(7,264)	
TRANSFERS IN		
091-1-000-1346 Transfer from Animal Control	10,500	
091-1-000-1347 Transfer from Veteran's Asst.	13,500	
091-1-000-1348 Transfer from GIS Mapping	17,000	
091-1-000-1350 Transfer from Probation Fund	3,149	
Total Transfers In	44,149	
Ending Balance	36,885	

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	222,510	210,376	565,164	565,164	663,534	17.4%
REVENUE						
100-1-000-1100 Current Tax	1,093,797	1,196,743	1,100,000	1,087,718	1,183,600	7.6%
100-1-000-1135 Interest	7	10	0		10	
100-1-000-1325 Other Revenue	55,730	58,460	20,000	117,962	70,152	250.8%
100-1-000-1345 Forest Preserve Liability	91,429	105,134	55,508	40,980	36,552	-34.2%
100-1-000-1349 IGA KenCom Liability		17,480				
Total Revenue	1,240,963	1,377,827	1,175,508	1,246,660	1,290,314	9.8%
CONTRACTUAL						
100-2-000-6650 Other Exp. & Deductibles	73,115	75,882	140,000	44,360	140,000	0.0%
100-2-000-6710 Premiums	934,851	732,384	726,913	690,336	782,158	7.6%
Total Contractual	1,007,966	808,266	866,913	734,696	922,158	6.4%
Total Expenditure	1,007,966	808,266	866,913	734,696	922,158	
Revenue over/(under) Expenditure	232,997	569,561	308,595	511,964	368,156	
TRANSFERS IN						
100-1-000-1340 Transfer from HHS (Reimb.)	13,600		13,600		13,600	
100-1-000-1352 Transfer from VAC	5,899	5,500	5,500	5,500	5,500	
100-1-000-1354 Transfer from Kendall Area Transit	5,371	4,727	5,905	5,905	5,905	
Total Transfers In	24,870	10,227	25,005	11,405	25,005	0.0%
TRANSFERS OUT						
100-2-000-6304 Transfer to Liability Insurance Program	270,000	225,000	300,000	425,000	400,000	
Total Transfers Out	270,000	225,000	300,000	425,000	400,000	33.3%
Ending Balance	210,376	565,164	598,764	663,534	656,695	9.7%

Tuberculosis Fund

Fund Description

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

IL Statute: 70 ILCS 920/5

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

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	4,157	4,238	7,222	7,222	9,810	
REVENUE						
070-1-000-1100 Current Tax Interest Income	15,082	15,006	15,000	15,049	15,000	
Total Revenue	15,082	15,006	15,000	15,049	15,000	0.0%
CONTRACTUAL						
070-2-000-6695 Services	15,000	12,022	15,000	12,461	15,000	
070-2-000-6696 Secretarial Services						
Total Contractual	15,000	12,022	15,000	12,461	15,000	0.0%
Total Expenditure	15,000	12,022	15,000	12,461	15,000	0.0%
Revenue over/(under) Expenditure	82	2,984	0	2,588	0	
Ending Balance	4,238	7,222	7,222	9,810	9,810	

Veterans Assistance Commission Fund

Fund Description

VACs 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

Full Time Staff paid from fund (annual):

		2015 3	2016 3	2017 3	2018 3		
ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		182,383	286,443	422,362	422,362	523,620	24.0%
REVENUE							
890-1-000-1100	Tax Levy Revenue	401,470	402,862	403,789	403,776	369,735	
890-1-000-1135	Interest Income	2	3		0	0	
	Total Revenue	401,472	402,865	403,789	403,776	369,735	-8.4%
PERSONNEL							
890-2-000-6101	Superintendent	54,581	46,005	54,060	54,019	57,168	
890-2-000-6102	Assistant Superintendent	44,060	40,846	42,640	42,577	45,092	
890-2-000-6103	CVSO Coordinator	38,731	29,991	39,000	35,250	39,780	
890-2-000-6105	Salaries - Drivers & PT	25,523	29,810	38,000	32,229	40,000	
	Total Personnel	162,895	146,652	173,700	164,075	182,040	4.8%
CONTRACTUAL							
890-2-000-6203	Report Fees/Membership	385	555	600	225	800	
890-2-000-6204	Local/Twp/Co/State Training	1,060	298	2,000	632	2,000	
890-2-000-6205	Mileage/Transportation	1,309	1,077	2,000	530	1,400	
890-2-000-6206	Fed Certification & Continuing Ed.	900	1,220	1,800	660	1,800	
890-2-000-6215	Professional Services	912	2,641	3,800	3,931	4,000	
890-2-000-6216	Equipment Maintenance	1,061	1,093	4,000	2,257	4,000	
890-2-000-6217	VAC Vehicle Fuel	6,695	4,976	10,000	4,709	10,000	
890-2-000-6970	Advertising	252	586	1,200	1,482	6,000	
890-2-000-6974	VAC Vehicle I-Pass	300	352	800	510	1,000	
890-2-000-6975	VAC Vehicle Maintenance	2,887	2,580	6,200	710	6,200	
890-2-000-6983	Lodging & Meal Allowance	3,721	4,071	5,800	7,191	7,200	
890-2-000-6984	Travel	895	1,495	2,600	1,180	3,000	
	Total Contractual	20,377	20,944	40,800	24,017	47,400	16.2%
COMMODITIES							
890-2-000-6200	Office Supplies	1,626	1,934	2,500	1,866	3,000	
	Total Commodities	1,626	1,934	2,500	1,866	3,000	20.0%
CAPITAL							
890-2-000-6231	Computers/Peripherals	4,926	3,925	2,500	1,196	5,000	
890-2-000-6976	Building Fund				1,150		
890-2-000-6977	Equipment & Furniture	645	538	600	0	1,000	
890-2-000-6978	VAC Vehicle Purchases		21,951		16,595		
	Total Capital	5,571	26,414	3,100	18,941	6,000	93.5%
OTHER							
890-2-000-6593	Mental Health Assistance		194	8,000	419	4,000	
890-2-000-6594	Dental Assistance		345	5,000	0	3,000	
890-2-000-6595	Shelter Assistance	65,850	36,895	72,000	38,730	50,000	-30.6%
890-2-000-6596	Utility Assistance	7,830	3,602	20,000	5,454	10,000	-50.0%
890-2-000-6597	Food Assistance	5,216	3,016	12,000	23,985	26,000	116.7%
890-2-000-6598	Veterans/Widow Emerg. Assistance	1,301	680	4,000	190	4,000	0.0%
	Total Other	80,197	44,732	121,000	68,777	97,000	-19.8%
	Total Expenditures	270,665	240,675	341,100	277,676	335,440	-1.7%
Revenues over (Expenses)		130,807	162,190	62,689	126,100	34,295	

Veterans Assistance Commission Fund

Fund Description

VACs 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

		2015	2016	2017	2018		
Full Time Staff paid from fund (annual):		3	3	3	3		
ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
TRANSFERS OUT							
890-2-000-6973	VAC Vehicle Insurance Premium	1,033	4,200	4,200	4,200	6,300	50.0%
890-2-000-6979	To General Fund: Bonding Superintendent	250	100				
890-2-000-6985	To FICA	11,650	11,181	13,700	11,537	14,000	2.2%
890-2-000-6986	To Dental/Medical Insurance	8,947	9,491	27,775	7,805	8,536	-69.3%
890-2-000-6988	To Unemployment Insurance			3,000		3,000	0.0%
890-2-000-6989	To Workers Comp./Liability Ins.	4,866	1,300	1,300	1,300	1,300	0.0%
	Total Transfers Out	26,747	26,271	49,975	24,841	33,136	-33.7%
Ending Balance		286,443	422,362	435,076	523,620	524,779	20.6%

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change In Budget
Beginning Balance		2,862	2,863	0	0	0	
REVENUE							
110-1-000-1100	Property Taxes						
110-1-000-1135	Interest Income	2	1				
	Total Revenue	2	1	0	0	0	
OTHER							
110-2-000-6650	Other Expenses						
110-2-000-6715	Lease of Building	180,000					
	Total Other	180,000	0	0	0	0	
	Total Expenditure	180,000	0	0	0	0	
	Revenue over/(under) Expenditure	(179,998)	1	0	0	0	
TRANSFERS IN							
110-1-000-1305	Transfer from County Special Reserve Fund	180,000					
	Total Transfers In	180,000	0	0	0	0	
TRANSFERS OUT							
110-02-000-6300	Transfer to General Fund		2,864				
	Total Transfers Out	0	2,864	0	0	0	
Ending Balance		2,863	0	0	0	0	0.0%

THIS PAGE INTENTIONALLY LEFT BLANK

Economic Development Fund

Fund Description

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

Authorized Full Time Staff (annual):		2015 0.5	2016 0.5	2017 0.5	2018 0.5		
ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		5,998	11,264	15,604	15,604	18,479	18.4%
REVENUE							
020-1-000-1499	Fundraising Event Revenue	1,640	1,700	1,640	120	1,640	
020-1-000-1350	Revenue	2,170	668				
	Total Revenue	3,810	2,368	1,640	120	1,640	
PERSONNEL							
020-2-000-6102	Other Salaries	16,805	20,481	21,500	21,670	22,145	
	Total Personnel	16,805	20,481	21,500	21,670	22,145	3.0%
CONTRACTUAL							
020-2-000-6202	Books/Subscriptions						
020-2-000-6203	Dues/Memberships	4,000	3,075	4,255	2,781	4,255	
020-2-000-6204	Conferences/Training	1,025	565	600	750	600	
020-2-000-6215	Consulting Fees	1,653					
020-2-000-6219	Printing/Publications/Brochures/Subscriptions			250		250	
020-2-000-6561	Advertising/Publicity/Marketing/Trade Shows	2,000	2,263	1,400	546	1,400	
020-2-000-6562	Travel	276	209	500	251	500	
020-2-000-6499	Fundraising Event Expenditure	873	775	1,000	263	1,000	
	Total Contractual	9,827	6,887	8,005	4,591	8,005	
COMMODITIES							
020-2-000-6200	Office Supplies	172	12	200	156	200	
020-2-000-6201	Postage			200		200	
020-2-000-6205	Mileage	13	5	500	342	500	
	Total Commodities	186	17	900	498	900	
	Total Expenditure	26,818	27,384	30,405	26,759	31,050	2.1%
Revenue over/(under) Expenditure		(23,008)	(25,016)	(28,765)	(26,639)	(29,410)	
TRANSFERS IN							
020-1-000-1300	Transfer from General Fund	25,974	24,000	25,000	25,000	25,000	
020-1-000-1351	REDC Transfer	2,300	5,356	4,514	4,514	4,804	6.4%
	Total Transfers In	28,274	29,356	29,514	29,514	29,804	1.0%
Ending Balance		11,264	15,604	16,353	18,479	18,873	21.0%

Restricted Economic Development Revolving Loan Fund

Fund Description

The Revolving Fund, commonly called the Revolving Loan Fund, works in conjunction with local banks to provide low interest loans to local businesses for job creation. The Revolving Fund is funded by the Illinois Department of Commerce and Economic Development which receives federal dollars from the United States Department of Housing and Urban Development (HUD).

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	1,987,307	1,725,485	1,779,415	1,779,415	1,785,296	0.3%
REVENUE						
030-1-000-1135 Interest Income	2,548	3,598	2,400	3,830	3,600	
030-1-000-1355 Surplus - Education		21,503	130,787	131,626		
030-1-000-1357 Lucky Beef N Dogs				487	5,880	
030-1-000-1359 The Custard Cup	12,800	14,659	4,129	3,167		
030-1-000-1360 Can Man	4,320	2,423				
030-1-000-1361 Law Office Corporation	2,895	6,949	6,949	6,370	6,949	
030-1-000-1362 Civilian Force Arms	4,840	19,358	19,358	17,745	19,358	
030-1-000-1363 Countryside Café	3,075	12,299	12,299	11,274	12,299	
030-1-000-1364 Application Fees				3,428	1,000	
Total Revenue	30,478	80,789	175,922	177,926	49,086	-72.1%
OTHER						
030-2-000-6640 Approved Program Loans	290,000		750,000	32,500	530,000	
030-2-000-6641 Bank Charges						
030-2-000-6642 Grant Administration						
030-2-000-6644 Close Out Paid Loans		21,503	130,787	131,626		
030-2-000-6645 Uncollectible Loan Expense						
030-2-000-6646 Application Expenses				1,953	1,000	
030-2-000-6650 Other Expenditures				1,453	1,000	
Total Other	290,000	21,503	880,787	167,532	532,000	
Total Expenditure	290,000	21,503	880,787	167,532	532,000	-39.6%
Revenue over/(under) Expenditure	(259,522)	59,286	(704,865)	10,395	(482,914)	
TRANSFERS OUT						
030-2-000-6310 EDC Fund Transfer	2,300	5,356	4,514	4,514	4,804	
Total Transfers Out	2,300	5,356	4,514	4,514	4,804	6.4%
Ending Balance	1,725,485	1,779,415	1,070,036	1,785,296	1,297,578	21.3%

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	6,099,610	7,599,129	8,851,980	8,851,980	9,321,308	5.3%
REVENUE						
190-1-000-1135 Interest Income	5,757	19,376	10,000	51,841	30,000	
190-1-000-1320 Transportation Sales Tax	4,833,270	4,960,810	4,750,000	5,070,966	4,750,000	
190-1-000-1325 Other Income	65,000	215,022		5,532		
Total Revenue	4,904,027	5,195,208	4,760,000	5,128,339	4,780,000	0.4%
CAPITAL						
190-2-000-6740 Road and Bridge Construction	2,452,707	2,779,474	4,500,000	3,173,692	10,000,000	
190-2-000-6741 Land Acquisition	247,718	163,412	600,000	711,161	700,000	16.7%
Total Capital	2,700,425	2,942,886	5,100,000	3,884,852	10,700,000	109.8%
OTHER						
190-2-000-6742 Engineering Fees	654,083	949,472	500,000	724,158	1,500,000	
Total Other	654,083	949,472	500,000	724,158	1,500,000	200.0%
Total Expenditure	3,354,508	3,892,357	5,600,000	4,609,011	12,200,000	117.9%
Revenue over/(under) Expenditure	1,549,519	1,302,851	(840,000)	519,328	(7,420,000)	
TRANSFERS IN						
190-1-000-1305 Transfer from Highway Restricted Fund			10,000		10,000	
Total Transfers In	0	0	10,000	0	10,000	
TRANSFERS OUT						
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	
Ending Balance	7,599,129	8,851,980	7,971,980	9,321,308	1,861,308	-76.7%

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	1,473,486	810,284	1,842,187	1,842,187	1,790,144	-2.8%
REVENUE						
150-1-000-1135 Interest Income	1,114	782	1,000	1,109	1,000	
150-1-000-1386 County Consolidated Program	269,918	277,167	270,000	138,603	277,000	
150-1-000-1387 Allotments	902,865	1,993,754	1,400,000	1,528,485	1,500,000	7.1%
150-1-000-1388 State Capital Bill						
Total Revenue	1,173,896	2,271,704	1,671,000	1,668,197	1,778,000	6.4%
CAPITAL						
150-2-000-6761 Road Construction & Maint.	1,837,098	1,239,800	2,500,000	1,720,240	2,250,000	
Total Capital	1,837,098	1,239,800	2,500,000	1,720,240	2,250,000	-10.0%
Total Expenditure	1,837,098	1,239,800	2,500,000	1,720,240	2,250,000	
Revenue over/(under) Expenditure	(663,202)	1,031,903	(829,000)	(52,043)	(472,000)	
Ending Balance	810,284	1,842,187	1,013,187	1,790,144	1,318,144	30.1%

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. 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% 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 rds...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 and repair.

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	56	230,197	6,893	6,893	6,894	0.0%
REVENUE						
170-1-000-1320 Receipts from State of IL	250,843		25,000		225,000	
170-1-000-1321 Receipts from Township		30,523				
170-1-000-1135 Interest Earned	16	161		1		
Total Revenue	250,859	30,684	25,000	1	225,000	800.0%
EXPENDITURES						
170-2-000-6650 Miscellaneous Expenditures						
Total Expenditure	0	0	0	0	0	
Revenue over/(under) Expenditure	250,859	30,684	25,000	1	225,000	
TRANSFERS OUT						
170-2-000-6701 Transfer to County Bridge	20,717	253,988	25,000		230,000	
Total Transfers Out	20,717	253,988	25,000	0	230,000	820.0%
Ending Balance	230,197	6,893	6,893	6,894	1,894	-72.5%

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	313,969	315,969	315,969	315,969	324,969	2.85%
REVENUE						
180-1-000-1320 Revenues	7,000	4,000	10,000	9,000	10,000	
Total Revenue	7,000	4,000	10,000	9,000	10,000	0.00%
CONTRACTUAL						
180-2-000-6650 Expenditures	5,000	4,000				
Total Expenditure	5,000	4,000	0	0	0	
Revenue over/(under) Expenditure	2,000	0	10,000	9,000	10,000	
TRANSFERS OUT						
180-2-000-6651 Transfer to Trans. Sales Tax Fund			10,000		10,000	
Total Transfers Out	0	0	10,000	0	10,000	
Ending Balance	315,969	315,969	315,969	324,969	324,969	2.85%

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	62,916	89,419	98,674	98,674	148,674	50.7%
REVENUE						
191-1-000-1320 Other Revenues						
Total Revenue	0	0	0	0	0	
EXPENDITURES						
191-2-000-6750 Path/Sidewalk Construction		0	50,000		100,000	
191-2-000-6751 City of Yorkville	10,000	35,000				
191-2-000-6752 Oswegoland Park District		5,745				
191-2-000-6753 Village of Lisbon						
191-2-000-6754 Village of Oswego						
191-2-000-6755 City of Plano	13,497					
Total Expenditure	23,497	40,745	50,000	0	100,000	100.0%
Revenue over/(under) Expenditure	(23,497)	(40,745)	(50,000)	0	(100,000)	
TRANSFERS IN						
191-1-000-1305 Transfer from Transportation Sales Tax Fund	50,000	50,000	50,000	50,000	50,000	
Total Transfers In	50,000	50,000	50,000	50,000	50,000	
Ending Balance	89,419	98,674	98,674	148,674	98,674	0.0%

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	8,000	10,750	13,500	13,500	2,980	-77.9%
REVENUE						
220-1-000-1320 Revenue	2,750	2,750	2,750	2,750	2,750	
Total Revenue	2,750	2,750	2,750	2,750	2,750	0.0%
EXPENDITURE						
220-2-000-6650 Building Maintenance				13,270		
Total Expenditure	0	0	0	13,270	0	
Total Expenditure	0	0	0	13,270	0	
Revenue over/(under) Expenditure	2,750	2,750	2,750	-10,520	2,750	
Ending Balance	10,750	13,500	16,250	2,980	5,730	-64.7%

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 an 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):

2015	2016	2017	2018
2	2	2	2

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	60,179	112,935	128,836	128,836	188,754	46.5%
REVENUE						
350-1-000-1320 Rabies Tags Sold	181,835	188,869	184,000	198,070	189,520	
350-1-000-1325 Fines & Fees	30,544	26,002	25,000	36,241	32,000	
350-1-000-1335 Donations	17,708	2,731	5,000	5,318	5,000	
350-1-000-1336 Intact Registration Fee > \$10	11,762	14,649	12,000	12,240	12,000	
350-1-000-1340 Misc. Revenue	340	196	300	265	300	
Total Revenue	242,188	232,446	226,300	252,135	238,820	5.5%
PERSONNEL						
350-2-000-6101 Director	30,450	38,039	47,800	47,615	49,234	
350-2-000-6102 Kennel Mgr/AC Officer	35,240	4,454	29,120	17,424	29,994	
350-2-000-6103 Other	54,667	57,142	61,906	57,217	58,058	
350-2-000-6104 AC Administrator	6,000	6,289	6,500	6,492	6,500	
350-2-000-6106 Overtime					3,000	
Total Personnel	126,357	105,923	145,326	128,749	146,786	1.0%
CONTRACTUAL						
350-2-000-6206 Training & Conferences	75	393	1,500	688	1,500	
350-2-000-6207 Cellular Phones	97	119	250	188	250	
350-2-000-6217 Vehicle Expense/Gas	1,689	1,034	2,500	625	2,500	
350-2-000-6894 Volunteers/Public Relations	363	599	1,000	648	1,000	
350-2-000-6895 Neuter/Spay Fees		223				
350-2-000-6897 Transportation/Board & Care	9,457	8,671	15,000	11,334	12,000	
350-2-000-6900 Observation/Disposal	300	300	500	150	500	
Total Contractual	11,981	11,338	20,750	13,633	17,750	-14.5%

Animal Control Fund

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change In Budget
COMMODITIES						
350-2-000-6200 Supplies	498	1,147	2,000	1,294	1,500	
350-2-000-6201 Postage	839	931	1,100	1,119	1,100	
350-2-000-6369 Uniforms	172		500	305	750	
350-2-000-6896 Rabies Tags	2,683	3,538	2,500	147	2,500	
350-2-000-6901 Microchips	1,300	1,738	1,700		1,700	
Total Commodities	5,492	7,354	7,800	2,865	7,550	-3.2%
CAPITAL						
350-2-000-6216 Equipment	2,479	1,718	4,000	1,175	4,000	
350-2-000-6898 Kennel Improvements		333				
350-2-000-9999 Capital Expenditures		4,376	2,500	5,034	2,500	
Total Capital	2,479	6,427	6,500	6,209	6,500	
Total Expenditure	146,310	131,041	180,376	151,457	178,586	-1.0%
Revenue over/(under) Expenditure	95,878	101,405	45,924	100,678	60,234	
TRANSFERS OUT						
350-2-000-6300 Transfer to General Fund	7,476	8,665	8,491	10,282	48,475	
350-2-000-6305 Transfer to IMRF Fund	20,646	16,838	25,890	20,479	14,000	
350-2-000-6319 Transfer to SS Fund					10,500	
350-2-000-6310 Transfer to AC Cap. Imp. Fund	15,000	60,000	10,000	10,000	10,000	
Total Transfers Out	43,122	85,503	44,381	40,761	82,975	87.0%
Ending Balance	112,935	128,836	130,379	188,754	166,013	27.3%

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change In Budget
Beginning Balance		21,935	33,497	32,810	32,810	32,404	-1.2%
REVENUE							
341-1-000-1335	Donations and Receipts	12,915	25	0	950	1,000	
	Total Revenue	12,915	25	0	950	1,000	
EXPENDITURE							
341-2-000-6902	Animal Medical Care Expenses		443	3,000	1,091	3,000	
341-2-000-6903	Heartworm Testing	762	159	-	265	500	
341-2-000-6904	FeLuk/FIV Testing	591	110	-		500	
	Total Expenditure	1,353	712	3,000	1,356	4,000	33.3%
Revenue over/(under) Expenditure		11,562	(687)	(3,000)	(406)	(3,000)	
Ending Balance		33,497	32,810	29,810	32,404	29,404	-1.4%

State Pet Population Control 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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change In Budget
Beginning Balance		5,865	7,990	9,830	9,830	11,315	15.1%
REVENUE							
860-1-000-1320	Fees Collected: Running at Large Fee	2,125	1,840	1,500	1,485	1,500	
	Total Revenue	2,125	1,840	1,500	1,485	1,500	0.0%
EXPENDITURE							
860-2-000-6650	Remittance to State			9,490		10,990	
	Total Expenditure	0	0	9,490	0	10,990	15.8%
Revenue over/(under) Expenditure		2,125	1,840	(7,990)	1,485	(9,490)	
Ending Balance		7,990	9,830	1,840	11,315	1,825	

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	71,549	83,094	97,935	97,935	107,413	9.7%
REVENUE						
870-1-000-1320 Fees Collected: Intact Registration	16,057	19,214	16,000	16,140	16,000	
Total Revenue	16,057	19,214	16,000	16,140	16,000	0.0%
CONTRACTUAL						
870-2-000-6650 Spay/Neuter Adopted Dogs/Cats	2,326	2,760	4,500	4,275	4,500	
870-2-000-6895 Spay/Neuter Targeted Dogs/Cats	2,186	1,613	2,500	2,387	2,500	
Total Expenditure	4,512	4,373	7,000	6,662	7,000	0.0%
Revenue over/(under) Expenditure	11,545	14,841	9,000	9,478	9,000	
Ending Balance	83,094	97,935	106,935	107,413	116,413	8.9%

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	-3	-1,415	-2,874	-2,874	-1,317	
REVENUE						
371-1-000-1320 Grant			1,459	3,016	1,477	
Total Revenue	0	0	1,459	3,016	1,477	1.2%
OTHER						
371-2-000-6650 Expenditure	1,412	1,459	1,459	1,459	1,477	
Total Other	1,412	1,459	1,459	1,459	1,477	
Total Expenditure	1,412	1,459	1,459	1,459	1,477	1.2%
Revenue over/(under) Expenditure	-1,412	-1,459	0	1,557	0	
Ending Balance	-1,415	-2,874	-2,874	-1,317	-1,317	

County Clerk Automation Fund

Fund Description

This fund captures the activity associated with tax sale cancellation.

IL Statute: 55ILCS

The county board of any county of the first or second class may by ordinance authorize the county treasurer to establish a special fund for deposit of the additional charge. Moneys in the special fund shall be used solely to provide the equipment, material and necessary expenses incurred to help defray the cost of implementing and maintaining such document storage system

ACCOUNT & DESCRIPTION	BUDGET 2017	YTD 2017	2018 1	% CHANGE IN BUDGET
			BUDGET 2018	
Beginning Balance	0	0	17,792	
REVENUE				
372-1-000-1575 Tax Certificate Fee		11,560	13,000	
372-1-000-1576 Tax Sale Fees		5,134	3,000	
372-1-000-1577 Postage Fees		2,134	2,500	
Total Revenue	0	18,828	18,500	
EXPENDITURE				
372-2-000-6102 Salaries			29,432	
372-2-000-6200 Office Supplies				
372-2-000-6201 Postage		1,036	200	
372-2-000-6650 Misc. Expense			2,500	
Total Other	0	1,036	32,132	
Total Expenditure	0	1,036	32,132	
Revenue over/(under) Expenditure	0	17,792	-13,632	
Ending Balance	0	17,792	4,160	

Recorder Document Storage Fund

		2015	2016	2017	2018		
Full Time Staff paid from fund (annual):		5	5	5	5		
ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		534,348	522,715	517,305	517,305	500,116	-3.3%
REVENUE							
380-1-000-1320	Doc Storage Fund	192,221	188,649	185,250	201,945	204,250	
	Total Revenue	192,221	188,649	185,250	201,945	204,250	10.3%
PERSONNEL							
380-2-000-6102	Salaries	128,022	107,964	137,490	141,123	147,440	
	Total Personnel	128,022	107,964	137,490	141,123	147,440	36.6%
OTHER							
380-2-000-6650	Expenses & Capital	75,833	81,095	90,000	78,010	120,000	
380-2-000-6910	Cost Study		5,000	5,000			
	Total Other	75,833	86,095	95,000	78,010	120,000	39.4%
	Total Expenditure	203,855	194,059	232,490	219,133	267,440	37.8%
Revenue over/(under) Expenditure		(11,634)	(5,410)	(47,240)	(17,188)	(63,190)	
Ending Balance		522,715	517,305	470,065	500,116	436,926	-7.0%

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	0	0	0	0	0	
REVENUE						
810-1-000-1320 Revenues	166,806	167,562	175,000	179,532	193,500	
Total Revenue	166,806	167,562	175,000	179,532	193,500	10.6%
OTHER						
810-2-000-6650 Remittance to State	166,806	167,562	175,000	179,532	193,500	
Total Other	166,806	167,562	175,000	179,532	193,500	
Total Expenditure	166,806	167,562	175,000	179,532	193,500	10.6%
Revenue over/(under) Expenditure	0	0	0	0	0	
Ending Balance	0	0	0	0	0	

Help America Vote Act (HAVA)

Fund Description

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

ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		66,709	68,865	74,139	74,139	74,139	0.0%
REVENUE							
920-1-000-1320	Grant Revenue	2,156	5,274	5,000		5,000	
	Total Revenue	2,156	5,274	5,000	0	5,000	0.0%
EXPENDITURE							
920-2-000-6650	Grant Expenditure			5,000		5,000	
	Total Expenditure	0	0	5,000	0	5,000	0.0%
Revenue over/(under) Expenditure		2,156	5,274	0	0	0	
TRANSFERS OUT							
920-2-000-6300	Transfer to General Fund						
	Total Transfers Out	0	0	0	0	0	
Ending Balance		68,865	74,139	74,139	74,139	74,139	0.0%

Tax Sale Automation Fund

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	12,851	12,138	15,779	15,779	12,423	-21.3%
REVENUE						
530-1-000-1320 Tax Sale Fees	13,940	21,135	15,000	10,845	15,000	
Total Revenue	13,940	21,135	15,000	10,845	15,000	0.0%
PERSONNEL						
530-2-000-6101 Salaries	6,267	7,999	4,000	968	9,000	
Total Personnel	6,267	7,999	4,000	968	9,000	125.0%
OTHER						
530-2-000-6650 Expenditures	8,387	9,495	17,000	13,233	17,000	
Total Other	8,387	9,495	17,000	13,233	17,000	0.0%
Total Expenditure	14,653	17,494	21,000	14,201	26,000	23.8%
Revenue over/(under) Expenditure	(713)	3,641	(6,000)	(3,356)	(11,000)	
Ending Balance	12,138	15,779	9,779	12,423	1,423	-85.4%

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 2015	ACTUAL 2016	BUDGET 2018	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	225,647	234,807	245,807	245,807	245,807	0.0%
REVENUE						
540-1-000-1320 Tax Sale Fees	9,160	11,000	10,000		10,000	
540-1-000-1325 Miscellaneous Income						
Total Revenue	9,160	11,000	10,000	0	10,000	0.0%
OTHER						
540-2-000-6650 Expenditures			5,000		5,000	
Total Other	0	0	5,000	0	5,000	
Total Expenditure	0	0	5,000	0	5,000	
Revenue over/(under) Expenditure	9,160	11,000	5,000	0	5,000	
Ending Balance	234,807	245,807	250,807	245,807	250,807	0.0%

Sale In Error Interest Fund

IL Statute: 35 ILCS 200/21-330

In counties of under 3,000,000 inhabitants, the county board may impose a fee of up to \$60, which shall be paid to the county collector, upon each person purchasing any property at a sale held... prior to the issuance of any certificate of purchase... All sums of money received... shall be paid... to the county treasurer 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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	41,472	35,161	60,901	60,901	60,901	0.0%
REVENUE						
820-1-000-1320 Tax Sale Fees	270,600	275,740	30,000		30,000	
Total Revenue	270,600	275,740	30,000	0	30,000	0.0%
OTHER						
820-2-000-6650 Expenditures	1,911		5,000		5,000	
Total Expenditure	1,911	0	5,000	0	5,000	0.0%
Revenue over/(under) Expenditure	268,689	275,740	25,000	0	25,000	
TRANSFERS OUT						
8202-000-6300 Transfer to GF	275,000	250,000				
Total Transfers Out	275,000	250,000	0	0	0	
Ending Balance	35,161	60,901	85,901	60,901	85,901	0.0%

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	10,346	12,948	15,250	15,250	16,775	10.0%
REVENUE						
360-1-000-1320 Fines/Fees Collected	2,602	2,302	2,600	1,524	2,100	
Total Revenue	2,602	2,302	2,600	1,524	2,100	-19.2%
EXPENDITURE						
360-2-000-3650 Expenditures			2,000		2,000	
Total Expenditure	0	0	2,000	0	2,000	0.0%
Total Expenditure	0	0	2,000	0	2,000	
Revenue over/(under) Expenditure	2,602	2,302	600	1,524	100	
Ending Balance	12,948	15,250	15,850	16,775	16,875	6.5%

Sheriff Prevention of Alcohol/Criminal Violence Fund

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	46,392	38,666	52,038	52,038	70,400	35.3%
REVENUE						
390-1-000-1320 Fines	19,179	21,080	21,000	18,787	20,289	
Total Revenue	19,179	21,080	21,000	18,787	20,289	-3.4%
CAPITAL						
390-2-000-6650 Law Enforcement Equipment	26,905	7,708	11,850	425	13,675	
Total Capital	26,905	7,708	11,850	425	13,675	
Total Expenditure	26,905	7,708	11,850	425	13,675	15.4%
Revenue over/(under) Expenditure	(7,726)	13,372	9,150	18,362	6,614	
Ending Balance	38,666	52,038	61,188	70,400	77,014	25.9%

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	55,663	67,946	96,026	96,026	113,622	18.3%
REVENUE						
400-1-000-1320 Circuit Clerk Fines	26,714	34,375	28,225	21,598	28,225	
400-1-000-1325 Sheriff Drug Forfeitures	14,224	21,325	17,000	10,486	25,000	
Total Revenue	40,938	55,700	45,225	32,084	53,225	17.7%
CONTRACTUAL						
400-2-000-6650 Drug Abuse Prevention	28,655	27,619	18,570	14,488	20,830	
Total Other	28,655	27,619	18,570	14,488	20,830	
Total Expenditure	28,655	27,619	18,570	14,488	20,830	12.2%
Revenue over/(under) Expenditure	12,283	28,081	26,655	17,596	32,395	
TRANSFERS OUT						
8202-000-6300 Transfer to GF		0			0	
Total Transfers Out	0	0	0	0	0	
Ending Balance	67,946	96,026	122,681	113,622	146,017	19.0%

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	30,732	34,625	39,217	39,217	42,732	9.0%
REVENUE						
402-1-000-1135 Interest	34	38		39		
402-1-000-1320 Fees	4,000	5,000	4,000	5,000	4,000	
Total Revenue	4,034	5,038	4,000	5,039	4,000	0.0%
EXPENDITURE						
402-2-000-6650 Expenditures	141	446	15,000	1,524	15,000	
Total Expenditure	141	446	15,000	1,524	15,000	0.0%
Total Expenditure	141	446	15,000	1,524	15,000	
Revenue over/(under) Expenditure	3,893	4,592	(11,000)	3,515	(11,000)	
Ending Balance	34,625	39,217	28,217	42,732	31,732	12.5%

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	79,927	140,328	122,563	122,563	138,208	12.8%
REVENUE						
403-1-000-1125 Interest	34	35		39		
403-1-000-1320 Revenue	81,500	63,000	74,000	95,000	84,000	
Total Revenue	81,534	63,035	74,000	95,039	84,000	13.5%
EXPENDITURE						
403-2-000-6454 Inmate Supplies	21,132	20,800	35,475	35,984	39,400	
403-2-000-6455 Inmate Medical		60,000	43,411	43,411	39,712	
403-2-000-6457 Maintenance for Inmate Welfare & Health					30,000	
Total Expenditure	21,132	80,800	78,886	79,394	109,112	38.3%
Total Expenditure	21,132	80,800	78,886	79,394	109,112	
Revenue over/(under) Expenditure	60,401	(17,765)	(4,886)	15,645	(25,112)	
Ending Balance	140,328	122,563	117,677	138,208	113,096	-3.9%

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		59,006	58,396	59,423	59,423	56,363	-5.2%
REVENUE							
840-1-000-1320	FTA Fund Revenue	26,134	26,453	30,000	15,750	24,595	
	Total Revenue	26,134	26,453	30,000	15,750	24,595	-18.0%
EXPENDITURE							
840-2-000-6650	FTA Fund Expense	26,745	25,425	32,000	18,811	32,000	
	Total Expenditure	26,745	25,425	32,000	18,811	32,000	0.0%
	Total Expenditure	26,745	25,425	32,000	18,811	32,000	
Revenue over/(under) Expenditure		(611)	1,028	(2,000)	(3,061)	(7,405)	
Ending Balance		58,396	59,423	57,423	56,363	48,958	-14.7%

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

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	39,171	39,767	50,781	50,781	47,531	-6.4%
REVENUE						
910-1-000-1320 Fines	27,940	35,087	30,000	20,318	25,000	
Total Revenue	27,940	35,087	30,000	20,318	25,000	-16.7%
CAPITAL						
910-2-000-6650 Vehicles	27,345	24,072	28,243	23,569	25,000	
Total Capital	27,345	24,072	28,243	23,569	25,000	-11.5%
Total Expenditure	27,345	24,072	28,243	23,569	25,000	
Revenue over/(under) Expenditure	596	11,015	1,757	(3,251)	0	
Ending Balance	39,767	50,781	52,538	47,531	47,531	-9.5%

County Reserve Fund

Fund Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	121,859	129,526	103,089	103,089	104,803	1.7%
REVENUE						
600-1-000-1135 Interest	30	31		24		
600-1-000-1320 Miscellaneous Clearing Revenue	14,555		15,100		15,100	
600-1-000-1321 Enforcement Grant Revenue	1,182	2,200				
600-1-000-1324 Nuclear Grant Revenue	350	11,435		319	9,000	
600-1-000-1325 Smoke Free Grant Revenue		7,542				
600-1-000-1326 Drug Court Redeployment	15,000			6,351		
Total Revenue	31,118	21,208	15,100	6,694	24,100	59.6%
EXPENDITURE						
600-2-000-6102 Salaries - Enforcement Grant	1,107	1,107		998		
600-2-000-6650 Miscellaneous Clearing Expense	6,586	38,515	11,100	3,715	11,100	
600-2-000-6653 Nuclear Grant - Expense	757	8,023		267	9,000	
600-2-000-6656 Drug Court Redeployment	15,000					
Total Expenditure	23,450	47,645	11,100	4,980	20,100	81.1%
Revenue over/(under) Expenditure	7,667	(26,437)	4,000	1,714	4,000	
Ending Balance	129,526	103,089	107,089	104,803	108,803	1.6%

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 is established and 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 FY07 to the \$25 maximum for FY08.

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 for costs incurred by the Sheriff in providing court security or for other court services deemed necessary by the Sheriff to provide for court security.

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	301,787	312,645	354,246	354,246	391,942	10.6%
REVENUE						
420-1-000-1320 Circuit Clerk Fees	199,682	200,225	185,000	165,235	185,000	
Total Revenue	199,682	200,225	185,000	165,235	185,000	0.0%
PERSONNEL						
420-2-000-6105 Deputies Part-Time					52,000	
420-2-000-6106 Salaries - Overtime	24,193	8,929	27,000	7,609	20,000	
Total Personnel	24,193	8,929	27,000	7,609	72,000	166.7%
OTHER						
420-2-000-6650 Expenditures	14,632	39,694	95,000	39,931	40,669	
420-2-000-6203 Dues and Membership					687	
Total Other	14,632	39,694	95,000	39,931	41,356	-56.5%
Total Expenditure	38,825	48,623	122,000	47,539	113,356	-7.1%
Revenues over/(under) Expenses	160,858	151,601	63,000	117,696	71,644	
TRANSFERS OUT						
420-2-000-6300 Transfer to Gen Fund	150,000	110,000	80,000	80,000	80,000	
Total Transfers Out	150,000	110,000	80,000	80,000	80,000	0.0%
Ending Balance	312,645	354,246	337,246	391,942	383,586	13.7%

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	13,618	19,978	26,230	26,230	30,816	17.5%
REVENUE						
442-1-000-1320 Fees	6,360	6,252	5,500	4,667	5,000	
Total Revenue	6,360	6,252	5,500	4,667	5,000	-9.1%
EXPENDITURE						
442-2-000-6650 Expenditure			14,500	81	25,000	
Total Expenditure	0	0	14,500	81	25,000	
Revenue over/(under) Expenditure	6,360	6,252	(9,000)	4,586	(20,000)	
Ending Balance	19,978	26,230	17,230	30,816	10,816	-37.2%

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	923	4,851	12,163	12,163	9,932	-18.3%
REVENUE						
443-1-000-1320 Revenue	5,029	13,803	15,000	14,248	12,500	
Total Revenue	5,029	13,803	15,000	14,248	12,500	
EXPENDITURE						
443-2-000-6650 Expenditure	1,101	6,490	15,000	16,479	17,000	
Total Expenditure	1,101	6,490	15,000	16,479	17,000	13.3%
Total Expenditure	1,101	6,490	15,000	16,479	17,000	
Revenue over/(under) Expenditure	3,928	7,313	0	(2,232)	(4,500)	
Ending Balance	4,851	12,163	12,163	9,932	5,432	-55.3%

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	0	0	38	38	38	
REVENUE						
444-1-000-1320 Revenue		38	1		1	
Total Revenue	0	38	1	0	1	
EXPENDITURE						
444-2-000-6650 Expenditure			1		1	
Total Expenditure	0	0	1	0	1	
Total Expenditure	0	0	1	0	1	
Revenue over/(under) Expenditure	0	38	0	0	0	
Ending Balance	0	38	38	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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	42,127	45,090	46,599	46,599	51,233	9.9%
REVENUE						
500-1-000-1320 Fines & Forfeitures	4,456	11,046	5,000	7,899	6,000	
Total Revenue	4,456	11,046	5,000	7,899	6,000	20.0%
OTHER						
500-2-000-6650 Drug Abuse Prevention	1,492	9,537	20,000	3,265	25,000	
Total Other	1,492	9,537	20,000	3,265	25,000	
Total Expenditure	1,492	9,537	20,000	3,265	25,000	25.0%
Revenue over/(under) Expenditure	2,963	1,509	(15,000)	4,634	(19,000)	
Ending Balance	45,090	46,599	31,599	51,233	32,233	2.0%

State's Attorney Child Advocacy Center

Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	4,107	4,107	3,865	3,865	3,865	0.0%
REVENUE						
770-1-000-1320 Donations/Revenues			1		1	
Total Revenue	0	0	1	0	1	
OTHER						
770-2-000-6650 Expenditures		242	3,500		3,500	
Total Other	0	242	3,500	0	3,500	0.0%
Total Expenditure	0	242	3,500	0	3,500	
Revenue over/(under) Expenditure	0	(242)	(3,499)	0	(3,499)	
Ending Balance	4,107	3,865	366	3,865	366	0.0%

Circuit Clerk Document Storage Fund

Fund Description

Fund established to help defray the expense of document storage.

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

To defray the expense in any county that elects to establish a document storage system and convert the records of the Circuit Court Clerk to electronic or micrographic storage, the County Board may require the Clerk of the Circuit Clerk...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...

		2015	2016	2017	2018		
Full Time Staff paid from fund (annual):		5.0	6.0	6.0	6.0		
ACCOUNT & DESCRIPTION		ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance		775,767	758,700	673,864	673,864	527,963	-21.7%
REVENUE							
440-1-000-1320	Fees Collected	150,092	146,819	155,000	118,534	125,000	
440-1-000-1325	Miscellaneous						
	Total Revenue	150,092	146,819	155,000	118,534	125,000	-14.9%
PERSONNEL							
440-2-000-6101	Salaries	140,938	220,369	255,850	246,345	258,050	
	Total Personnel	140,938	220,369	255,850	246,345	258,050	0.9%
CONTRACTUAL							
440-2-000-6650	Document Storage	26,221	11,286	40,000	18,090	105,000	
	Total Other	26,221	11,286	40,000	18,090	105,000	
	Total Expenditure	167,159	231,655	295,850	264,435	363,050	22.7%
	Revenue over/(under) Expenditure	(17,067)	(84,836)	(140,850)	(145,901)	(238,050)	
	Ending Balance	758,700	673,864	533,014	527,963	289,913	-45.6%

Transportation Safety Highway Hire-Back Fund

Fund Description

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

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

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

Account No.	Description	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	Change In Budget
Beginning Balance		125	125	125	125	125	0.0%
REVENUE							
441-1-000-1320	Revenue						
	Total Revenue	0	0	0	0	0	
OTHER							
441-2-000-6650	Expenses						
	Total Expenditure	0	0	0	0	0	
Revenue over/(under) Expenditure		0	0	0	0	0	
Ending Balance		125	125	125	125	125	0.0%

Court Automation Fund

Fund Description

A fee established by County Board ordinance. The fee is 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

		2015	2016	2017	2018		
Full Time Staff paid from fund (annual):		3	1	1	1		
Account No.	Description	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change In Budget
Beginning Balance		691,688	608,387	520,341	520,341	467,246	-10.2%
REVENUE							
450-1-000-1320	Fees Collected	147,254	151,765	200,000	180,122	180,000	
450-1-000-1325	Court Automation						
	Total Revenue	147,254	151,765	200,000	180,122	180,000	-10.0%
PERSONNEL							
450-2-000-6101	Salaries	133,242	65,235	69,362	66,266	70,562	1.7%
	Total Personnel	133,242	65,235	69,362	66,266	70,562	
OTHER							
450-2-000-6650	Court Automation Exp.	97,313	174,575	300,000	166,952	350,000	
	Total Other	97,313	174,575	300,000	166,952	350,000	
	Total Expenditure	230,555	239,810	369,362	233,218	420,562	13.9%
Revenue over/(under) Expenditure		(83,301)	(88,046)	(169,362)	(53,095)	(240,562)	
TRANSFERS OUT							
450-2-000-6300	Transfer to General Fund			45,000		46,350	
	Total Transfers Out	0	0	45,000	0	46,350	
Ending Balance		608,387	520,341	305,979	467,246	180,334	-41.1%

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 deposited into a Separate Maintenance and Child Support Collection Fund.

Full Time Staff paid from fund (annual):	2015 2	2016 2	2017 2	2018 2		
ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	252,933	233,075	245,180	245,180	245,298	0.0%
REVENUE						
460-1-000-1320 Fees Collected	38,231	59,658	45,000	51,704	45,000	
460-1-000-1325 IL State Reimbursement	8,763	13,175	4,000	12,967	6,000	
Total Revenue	46,994	72,833	49,000	64,671	51,000	4.1%
PERSONNEL						
460-2-000-6101 Salaries	56,218	58,579	65,234	63,142	67,634	
Total Personnel	56,218	58,579	65,234	63,142	67,634	3.7%
CONTRACTUAL						
460-2-000-6216 Equipment Maintenance	8,925		13,000		16,000	
Total Contractual	8,925	0	13,000	0	16,000	23.1%
COMMODITIES						
460-2-000-6200 Office Supplies	489	1,036	2,000	260	2,000	
460-2-000-6201 Postage	1,221	1,113	1,000	1,150	1,000	
460-2-000-6231 Computer Supplies	0	0	200		200	
Total Commodities	1,710	2,149	3,200	1,410	3,200	0.0%
OTHER						
460-2-000-6650 Miscellaneous			2,000		2,000	
Total Other	0	0	2,000	0	2,000	
Total Expenditure	66,852	60,728	83,434	64,552	88,834	6.5%
Revenue over/(under) Expenditure	(19,858)	12,105	(34,434)	119	(37,834)	
Ending Balance	233,075	245,180	210,746	245,298	207,464	-15.4%

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 functions.

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 proved in Section 16 104c of the Illinois Vehicle Cod. In addition to the fee of \$20, the person shall also pay a fee of \$5, if not waived by the court. This \$5 fee is collected, \$4.50 of the fee shall be deposited into the Circuit Clerk Operation and Administrative Fund...\$.50 cents of the fee shall be deposited into the Prisoner Review Board and Equipment Fund in the State Treasury.

Full Time Staff paid from fund (annual):	2015	2016	2017	2018
	0.3	0.3	0.25	0.25

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	Change In Budget
Beginning Balance	12,335	14,945	30,419	30,419	33,779	11.0%
REVENUE						
900-1-000-1320 Fees Collected	20,751	21,280	20,000	15,921	16,000	
Total Revenue	20,751	21,280	20,000	15,921	16,000	-20.0%
OTHER						
900-2-000-6101 Salaries	18,141	5,807	15,000	7,786	10,000	
900-2-000-6650 Expenses	0	0	4,635	4,775	3,000	
Total Other	18,141	5,807	19,635	12,561	13,000	-33.8%
Total Expenditure	18,141	5,807	19,635	12,561	13,000	
Revenue over/(under) Expenditure	2,611	15,474	365	3,360	3,000	
Ending Balance	14,945	30,419	30,784	33,779	36,779	19.5%

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	35,679	44,523	53,121	53,121	59,312	11.7%
REVENUE						
830-1-000-1320 Fines Collected/Circuit Clerk	8,844	8,598	9,000	6,191	6,000	
Total Revenue	8,844	8,598	9,000	6,191	6,000	-33.3%
EXPENDITURE						
830-2-000-6650 Expenditures			46,000		56,000	
Total Expenditure	0	0	46,000	0	56,000	21.7%
Total Expenditure	0	0	46,000	0	56,000	
Revenue over/(under) Expenditure	8,844	8,598	(37,000)	6,191	(50,000)	
Ending Balance	44,523	53,121	16,121	59,312	9,312	-42.2%

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 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 #97-18 Dated 12/16/97 with effective date 1/1/98.

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.

	2015	2016	2017	2018		
Full Time Staff paid from fund (annual):	0.2	0.2	0.2	0.2		
ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	195,522	141,427	81,834	81,834	44,405	-45.7%
REVENUE						
430-1-000-1320 Law Library Fees	51,155	52,663	50,000	48,971	50,000	
430-1-000-1325 Miscellaneous Revenue						
Total Revenue	51,155	52,663	50,000	48,971	50,000	0.0%
PERSONNEL						
430-2-000-6101 Salaries	10,066	10,326	10,000	9,840	10,000	
Total Personnel	10,066	10,326	10,000	9,840	10,000	
CAPITAL						
430-2-000-6650 Expenditure	6,880	2,739			0	
Total Expenditure	6,880	2,739	0	0	0	
CONTRACTUAL						
430-2-000-7004 Online Legal Research - Patron Access	12,355	15,759	12,648	9,178	12,648	
430-2-000-7005 Online Legal Research - CH Staff	35,455	32,000	22,000	20,108	22,000	
430-2-000-7008 Law Lib. Books/ Subscriptions	40,493	51,432	30,000	47,274	30,000	
Total Contractual	88,303	99,191	64,648	76,560	64,648	0.0%
Total Expenditure	105,249	112,257	74,648	86,400	74,648	0.0%
Revenue over/(under) Expenditure	(54,094)	(59,594)	(24,648)	(37,429)	(24,648)	
Ending Balance	141,427	81,834	57,186	44,405	19,757	-65.5%

Kendall County Drug Court Fund

Fund Description

This fund captures the activity associated with the Kendall County Drug Court. Drug Courts are programs designed to provide drug-addicted defendants with successful drug treatment as an alternative to incarceration. A drug court is a special program - usually within a standard criminal court - that channels non-violent drug-addicted defendants into highly structured and closely monitored drug treatment programs.

IL Statute: 730 ILCS 166; 705 ILCS 410

The Chief Judge of each judicial circuit may establish a drug court program including the format under which it operates under this Act.

ACCOUNT & DESCRIPTION		ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance			31,074	31,074	-29,197	-194.0%
REVENUE						
481-1-000-1320	Adult Redeployment Grant	31,074		15,431	192,186	
481-1-000-1526	Drug Testing			946	4,000	
481-1-000-1534	Drug Treatment				2,000	
	Total Revenue	31,074	0	16,377	198,186	
PERSONNEL						
481-2-000-6101	Salaries			42,669	129,247	
	Total Personnel	0	0	42,669	129,247	
COMMODITIES						
481-2-000-6200	Supplies			1,738	620	
	Total Commodities	0	0	1,738	620	
CONTRACTS						
481-2-000-6203	Memberships/Conferences			765	480	
481-2-000-6205	Training/Travel			3,648	2,589	
481-2-000-6206	Training/Conferences			855	975	
481-2-000-6915	Drug Testing			4,941	8,226	
481-2-000-6916	GPS			561	1,397	
481-2-000-6919	Treatment - Residential			11,361	17,987	
481-2-000-6921	Assessments				1,100	
	Total Contracts	0	0	22,130	32,754	
CAPITAL						
481-2-000-6216	Equipment			10,110	3,500	
	Total Capital	0	0	10,110	3,500	
	Total Expenditure	0	0	76,648	166,121	
	Revenue over/(under) Expenditure	31,074	0	(60,271)	32,065	
TRANSFERS IN						
481-1-000-1536	Transfer from 708 Mental Health				9,000	
	Total Transfers In	0	0	0	9,000	
TRANSFERS OUT						
481-2-000-6300	Transfer To General Fund				24,716	
481-2-000-6318	Transfer To IMRF Fund				8,300	
481-2-000-6319	Transfer To SS Fund				6,300	
	Total Transfers Out	0	0	0	39,316	
Ending Balance		31,074	31,074	(29,197)	(27,448)	-188.3%

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 operating the Probation and Court Service Departments...monies in the...fund shall not be used for the payment of salaries of Probation and Court Services personnel.

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	746,348	754,701	744,224	744,224	811,084	9.0%
REVENUE						
480-1-000-1320 Circuit Clerk Fees	180,540	138,611	145,000	107,945	110,000	
480-1-000-1520 Domestic Violence	30,401	21,343	25,000	18,481	15,000	
480-1-000-1521 GPS Monitoring Program	13,081	27,571	20,000	30,072	25,000	
480-1-000-1522 Underage Drinking Program	2,980	2,732	2,300	2,510	2,300	
480-1-000-1523 Equipment	51					
480-1-000-1525 O/P Risk Assessment			100			
480-1-000-1526 Drug Testing Revenue	651	792	750	5,415	2,000	
480-1-000-1528 Evaluation Reimbursement		872		2,828		
480-1-000-1529 Training	471	3,235	1,000	6,248	1,000	
480-1-000-1531 Parenting Education Program		100		200		
480-1-000-1532 Protective Order Violation Fee		200		200		
480-1-000-1533 Software				8,964		
480-2-000-1535 Contractual Services - Other				45		
Total Revenue	228,175	195,456	194,150	182,909	155,300	-20.0%
CONTRACTUAL						
480-2-000-6203 Dues/Memberships	1,456	915	1,850	1,990	1,900	
480-2-000-6206 Training	18,122	19,990	20,000	17,597	20,000	
480-2-000-6214 Contractual Services - Programs	65,712	48,296	173,250	35,549	141,750	
480-2-000-6215 Contractual Services - Other	11,627	13,563	25,500	13,128	30,100	
480-2-000-6915 Drug Testing	12,136	13,049	18,000	23,111	20,000	
480-2-000-6916 GPS Monitoring Program	29,993	38,598	41,000	35,281	40,000	
480-2-000-6917 O/P Risk Assessment	2,250					
Total Contractual	141,296	134,410	279,600	126,656	253,750	-9.2%
CAPITAL						
480-2-000-6216 Equipment	12,081	6,509	21,700	4,698	51,000	
480-2-000-6231 Software	15,315	11,408	20,000	14,696	20,000	
Total Capital	27,396	17,918	41,700	19,394	71,000	70.3%
Total Expenditure	168,692	152,328	321,300	146,049	324,750	1.1%
Revenue over/(under) Expenditure	59,483	43,128	(127,150)	36,860	(169,450)	
TRANSFERS IN						
480-1-000-1524 Transfer from 708 Mental Health	2,981	86			500	
Total Transfers In	2,981	86	0	0	500	
TRANSFERS OUT						
480-2-000-6300 Transfer to General Fund	37,785	38,692	30,000	-30,000	37,000	
480-2-000-6305 Transfer to IMRF Fund	16,326	15,000			4,133	
480-2-000-6319 Transfer to SS Fund					3,149	
Total Transfers Out	54,112	53,692	30,000	-30,000	44,282	47.6%
Ending Balance	754,701	744,224	587,074	811,084	597,852	1.8%

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	4,160	6,815	6,782	6,782	6,251	-7.8%
REVENUE						
470-1-000-1135 Interest	1	1		1		
470-1-000-1325 Receipts - Fees	5,793		4,000	9,191	4,000	
Total Revenue	5,794	1	4,000	9,192	4,000	0.0%
COMMODITIES						
470-2-000-6200 Office Equipment	2,018		667	5,656	2,000	
470-2-000-6207 Cell Phone Equipment	367		667	623	500	
470-2-000-6217 Vehicle Equipment	679		667		2,000	
470-2-000-6494 Morgue Equipment			667		1,500	
470-2-000-6497 Scene/Investigation Equipment			667	3,443	1,500	
470-2-000-6650 Expenditure	74	34	665		500	
Total Expenditure	3,139	34	4,000	9,723	8,000	100.0%
Revenue over/(under) Expenditure	2,655	(33)	0	(531)	(4,000)	
Ending Balance	6,815	6,782	6,782	6,251	2,251	-66.8%

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	4,526	9,365	12,427	12,427	9,382	-24.5%
REVENUE						
940-1-000-1320 Fees	7,330	7,173	3,500	9,710	3,500	
Total Revenue	7,330	7,173	3,500	9,710	3,500	0.0%
CONTRACTUAL						
940-2-000-6206 Training Expenses	1,790		583	7,092	7,000	
Total Contractual	1,790	0	583	7,092	7,000	
COMMODITIES						
940-2-000-6200 Office Supplies			583	1,900	500	
940-2-000-6205 Mileage			583	353	500	
940-2-000-6240 Clothing Allowances	597		583	5,896	1,500	
940-2-000-6494 Morgue Supplies		901	583		1,000	
940-2-000-6650 Expenditure	103	3,210	585	(2,485)	1,000	
Total Commodities	701	4,111	2,917	5,664	4,500	54.3%
Total Expenditure	2,491	4,111	3,500	12,755	11,500	228.6%
Revenue over/(under) Expenditure	4,839	3,062	0	(3,045)	(8,000)	
Ending Balance	9,365	12,427	12,427	9,382	1,382	-88.9%

WIC (Women, Infants and Children) Fund

Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	68,063	68,394	68,404	68,404	67,945	-0.7%
REVENUE						
211-1-000-1135 Interest Income	330	10	15	(459)	15	
211-1-000-1335 Donations						
Total Revenue	330	10	15	(459)	15	0.0%
OTHER						
211-2-000-6650 Expenditures						
	0	0	0	0	0	
Total Expenditures	0	0	0	0	0	
Revenue over/(under) Expenditure	330	10	15	(459)	15	
Ending Balance	68,394	68,404	68,419	67,945	67,960	-0.7%

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

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	54,095	49,422	61,418	61,418	66,115	7.6%
REVENUE						
250-1-000-1135 Interest Earned	12	17		18		
250-1-000-1320 Receipts	7,839	11,979	4,656	4,679	4,715	
Total Revenue	7,850	11,996	4,656	4,697	4,715	1.3%
OTHER						
250-2-000-6821 Loans	12,523					
Total Other	12,523	0	0	0	0	
Total Expenditure	12,523	0	0	0	0	
Revenue over/(under) Expenditure	(4,673)	11,996	4,656	4,697	4,715	
Ending Balance	49,422	61,418	66,074	66,115	70,830	7.2%

Kendall Area Transit Fund

Description

Fund created in FY09 to fund Kendall County Para Transit.

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	210,210	177,497	167,041	167,041	170,325	2.0%
REVENUE						
550-1-000-1135 Interest Income	144	106	100	91	100	
550-1-000-1421 Miscellaneous Revenue				3,200		
550-1-000-1575 IL DOAP (Downstate Operating Asst. Program)	581,386	612,633	700,000	650,095	700,000	
550-1-000-1580 Municipal Contributions	51,438	51,025	51,438	25,686	51,000	
550-1-000-1582 IDOT Section 5311	55,578	55,578	55,578	55,578	55,578	
550-1-000-1584 RTA Section 5310			194,000	184,000	125,000	
Total Revenue	688,546	719,342	1,001,116	918,649	931,678	-6.9%
CONTRACTUAL						
550-2-000-6206 Training			2,000		2,000	
550-2-000-6216 Vehicle Maintenance			10,000		5,000	
550-2-000-7050 DVAC (DeKalb Voluntary Action Center)	734,347	767,327	1,001,016	960,359	831,578	
550-2-000-7051 Vehicle Lease & Insurance	23,988	8,206				
Total Contractual	758,335	775,532	1,013,016	960,359	838,578	-17.2%
COMMODITIES						
550-2-000-6250 Expenditures		539		101	1,000	
Total Commodities	0	539	0	101	1,000	
CAPITAL						
550-2-000-6252 Vehicles	620					
550-2-000-6208 Equipment	433		10,000		5,000	
550-2-000-6253 Facilities	7,500					
Total Capital	8,553	0	10,000	0	5,000	
Total Expenditure	766,888	776,071	1,023,016	960,460	844,578	-17.4%
Revenue over/(under) Expenditure	(78,342)	(56,730)	(21,900)	(41,811)	87,100	
TRANSFERS IN						
550-1-000-1305 Transfer from Senior Services Levy	25,500	25,500		25,500	25,500	
550-1-000-1300 Transfer from General Fund	25,500	25,500		25,500	25,500	
Total Transfers In	51,000	51,000	0	51,000	51,000	
TRANSFERS OUT						
550-2-000-6310 Transfer to Liability Insurance Fund	5,371	4,727	5,905	5,905	6,500	
Total Transfers Out	5,371	4,727	5,905	5,905	6,500	
Ending Balance	177,497	167,041	139,236	170,325	301,925	116.8%

Liability Insurance Program

Fund Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	23,529	30,587	21,875	21,875	31,030	
REVENUE						
230-1-000-1135 Interest			1			
Total Revenue	0	0	1	0	0	
EXPENDITURE						
230-2-000-6650 Self Insured WC Claims	262,941	233,875	300,000	415,845	400,000	
Total Expenditure	262,941	233,875	300,000	415,845	400,000	33.3%
Revenue over/(under) Expenditure	(262,941)	(233,875)	(299,999)	(415,845)	(400,000)	
TRANSFERS IN						
230-1-000-1310 Transfer from Liability Ins. Fund	270,000	225,162	300,000	425,000	400,000	
Total Transfers In	270,000	225,162	300,000	425,000	400,000	
Ending Balance	30,588	21,875	21,876	31,030	31,030	41.8%

Kendall County Drug Services Fund

Fund Description

This fund captures the fines for violation of the Cannabis Control Act.

IL Statute: 720 ILCS 600/3.5

If a person violates...the Cannabis Control Act...a civil law violation punishable by a minimum fine of \$100 and a maximum find of \$200. The proceeds of the fine..\$15 to the county to fund drug addiction services.

ACCOUNT & DESCRIPTION	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	0	605	605	2,985	393.39%
REVENUE					
421-1-000-1320 Fines	605		2,380	2,700	
Total Revenue	605	0	2,380	2,700	
EXPENDITURE					
421-2-000-6650 Expenditures					
Total Expenditure	0	0	0	0	
Revenue over/(under) Expenditure	605	0	2,380	2,700	
TRANSFERS OUT					
421-2-000-6317 Transfer to HHS				5,565	
Total Transfers Out	0	0	0	5,565	
Ending Balance	605	605	2,985	120	-80.17%

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change In Budget
Beginning Balance		445,001	265,001	265,001	265,001	265,001	0.0%
REVENUE							
760-1-000-1320	Revenues						
	Total Revenue	0	0	0	0	0	
OTHER							
760-2-000-6650	Expenditures			265,001			
	Total Expenditure	0	0	265,001	0	0	-100.0%
	Revenue over/(under) Expenditure	0	0	(265,001)	0	0	
TRANSFERS IN							
760-1-000-1300	General Fund Transfer						
	Total Transfers In	0	0	0	0	0	
TRANSFERS OUT							
760-2-000-6300	Transfer to General Fund					265,001	
760-2-000-6311	Transfer to PBC Fund	180,000					
	Total Transfers Out	180,000	0	0	0	265,001	
Ending Balance		265,001	265,001	0	265,001	0	

Capital Improvement Fund

Fund Description

Reserve fund created to provide cash-on-hand for future building projects that are non-public safety related.

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	805,912	1,022,299	1,137,380	1,137,380	1,332,830	17.2%
REVENUE						
040-1-000-1325 Other Revenue	4,200	700		7,000		
040-1-000-1546 Lease Income - KenCom	100,000	100,000	100,000	100,000	100,000	
040-1-000-1651 Video Gaming Tax	13,436	56,452	30,000	44,208	45,000	
Total Revenue	117,636	157,152	130,000	151,208	145,000	
CAPITAL						
040-2-000-6650 Expenditures	51,250	192,071	133,400	111,673	77,000	
Total Expenditure	51,250	192,071	133,400	111,673	77,000	-42.3%
Revenue over/(under) Expenditure	66,386	(34,919)	(3,400)	39,534	68,000	
TRANSFERS IN						
040-1-000-1300 Transfer from Gen Fund	150,000	150,000	150,000	150,000	50,000	
040-1-000-1354 Transfer from Co. Bldg Bond Proceeds			5,915	5,915		
Total Transfers In	150,000	150,000	155,915	155,915	50,000	
Ending Balance	1,022,299	1,137,380	1,289,895	1,332,830	1,450,830	12.5%

Total Expenditure Detail	FY17	FY18
<u>Administrative Services</u>		
Office Equipment/Furnishings		2,000
<u>County Clerk</u>		
Chairs	\$5,400	
<u>Facilities Mgt</u>		
Historic CH Windows		40,000
UPS Battery Replacements		15,000
Parking Lots		20,000
COB Windows	15,000	
Historic CH Wiring	18,000	
<u>COB Security</u>		
Security Improvements	25,000	
<u>Miscellaneous</u>		
	20,000	
<u>Planning, Building & Zoning</u>		
New Truck	25,000	
<u>Technology</u>		
SCCM - System Center Configuration Manager	10,000	
POE switches - Power Over Ethernet	15,000	
	<u>133,400</u>	<u>77,000</u>

Public Safety Capital Improvement

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, General Fund revenues generated by housing out of county jail inmates and other contributions.

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	3,391,194	3,691,125	4,184,584	4,184,584	2,253,015	-46.2%
REVENUE						
750-1-000-1565 Architect Deposits						
750-1-000-1566 Police Memorial Contribution			7,143	25,000	17,857	
Total Revenue	0	0	7,143	25,000	17,857	
CAPITAL						
750-2-000-6650 Expenditures	69	47,513	5,000	10,316	5,000	
750-2-000-6651 Vehicles		95,255	95,255	95,255	111,694	
750-2-000-6652 Jail/Courthouse Security System		156,512	3,000,000	2,123,056	1,000,000	
750-2-000-6653 Maintenance/Equipment		52,727	355,500	57,326	1,002,299	
750-2-000-6654 Police Memorial Expense		39,035	10,965			
Total Expenditure	69	391,042	3,466,720	2,285,953	2,118,993	-38.9%
Revenue over/(under) Expenditure	(69)	(391,042)	(3,459,577)	(2,260,953)	(2,101,136)	
TRANSFERS IN						
750-1-000-1306 Transfer from PBC		584,501				
750-1-000-1310 Transfer from Public Safety	300,000	300,000	325,000	325,000	325,000	
750-1-000-1358 Transfer from CH Expan. Const. Fund			4,384	4,384		
Total Transfers In	300,000	884,501	329,384	329,384	325,000	-1.3%
Ending Balance	3,691,125	4,184,584	1,054,391	2,253,015	476,879	-54.8%

Total Expenditure Detail	FY17	FY18
<u>Circuit Court Judge</u>		
Bailiff Office		\$7,500
Courtroom Furniture		10,000
Chairs	\$10,000	
<u>Emergency Management Agency</u>		
Vehicle Repair	\$20,000	
<u>Fac Mgt</u>		
UPS Battery Replacements		20,000
PSC Comet UPS		20,000
PSC HVAC (if needed)	196,000	600,000
PSC Roof Repair/Replacement		80,000
NEC Phone System Cutover at PSC	15,000	
PSC Master Control Floor replacement	15,000	
PSC Tuckpointing	17,000	
Courthouse Tuckpointing	6,500	
<u>Sheriff</u>		
Vehicles	95,255	111,694
New World System Buy-In		28,275
Vehicle Audio/Video Systems		191,524
<u>PSC & CH</u>		
Security Systems (as needed)	3,000,000	1,000,000
<u>Technology</u>		
SAN		45,000
SCCM - System Center Configuration Manager	14,000	
Outdoor wireless - Sheriff Office	7,000	
1/2 Microsoft Licenses	55,000	
Miscellaneous	5,000	5,000
Police Memorial	10,965	
	<u>\$3,466,720</u>	<u>\$2,118,993</u>

Courthouse Restoration Fund

Description

This fund was established to receive and expend Federal and State grant dollars to restore the historic courthouse.

Construction was completed in 2003.

After reimbursement transfer to the General Fund, the remaining funds are earmarked for improvement to the historic courthouse.

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	6,625	8,515	10,945	10,945	8,677	-20.7%
REVENUE						
850-1-000-1320 Revenue	2,090	2,690	2,000	3,815	2,000	
Total Revenue	2,090	2,690	2,000	3,815	2,000	
CAPITAL						
850-2-000-6650 Restoration Expenses	200	260	10,000	6,084	10,000	
Total Capital	200	260	10,000	6,084	10,000	
Total Expenditure	200	260	10,000	6,084	10,000	
Revenue over/(under) Expenditure	1,890	2,430	(8,000)	(2,269)	(8,000)	
Ending Balance	8,515	10,945	2,945	8,677	677	-77.0%

Building Fund

Description

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

Building Fund Balance

Beginning Balance	\$ 1,300,000
Expenditure	(1,305,098)
Revenue	
FY10: Township & Municipality Contributions	\$ 170,250
FY11: Highway, Township & Municipality, Other Contributions	137,200
FY12: Highway, Township & Municipality Contributions	122,500
FY13: Highway, Township & Municipality Contributions	107,500
FY14: Highway, Township & Municipality Contributions	107,500
FY15: Highway, Township & Municipality Contributions	107,500
FY16: Highway, Township & Municipality, Other Contributions	107,500
FY17: Highway, Township & Municipality Contributions	107,500
Total Revenue	967,450
Ending Balance	\$ 962,352

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	639,852	747,352	854,852	854,852	962,352	12.6%
REVENUE						
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	67,500	7,500	7,500	7,500	
TRANSFERS IN						
260-1-000-1300 Transfer from General Fund						
260-1-000-1315 Transfer from Highway Fund	100,000	40,000	100,000	100,000	75,000	
Total Transfers In	100,000	40,000	100,000	100,000	75,000	-25.0%
TRANSFERS OUT						
260-2-000-6300 Transfer To General Fund					850,932	
Total Transfers Out					850,932	
Ending Balance	747,352	854,852	962,352	962,352	193,920	-79.8%

Animal Control Capital Improvement Fund

Fund Description

The Building Fund is a reserve fund for capital improvements to the Animal Control facility.

ACCOUNT & DESCRIPTION	ACTUAL 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	51,661	69,276	125,571	125,571	134,969	7.5%
REVENUE						
340-1-000-1325 Other Revenue	2,615			2,180		
Total Revenue	2,615	0	0	2,180	0	
CAPITAL						
340-2-000-6650 Building Improvements		3,705	17,800	2,782	48,100	
340-2-000-6978 Vehicles Purchased						
Total Capital	0	3,705	17,800	2,782	48,100	170.2%
Total Expenditure	0	3,705	17,800	2,782	48,100	
Revenue over/(under) Expenditure	2,615	(3,705)	(17,800)	(602)	(48,100)	
TRANSFERS IN						
340-1-000-1305 Transfer from Animal Control Fund	15,000	60,000	10,000	10,000	10,000	
Total Transfers In	15,000	60,000	10,000	10,000	10,000	
Ending Balance	69,276	125,571	117,771	134,969	96,869	-17.7%

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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	4,380	4,382	4,384	4,384	2	-100.0%
REVENUE						
970-1-000-1135 Interest Income	2	2		2		
970-1-000-1325 Miscellaneous						
Total Revenue	2	2	0	2	0	
CAPITAL						
970-2-000-7023 Furnishings & Equipment						
970-2-000-7024 Construction Fees						
Total Expenditure	0	0	0	0	0	
Revenue over/(under) Expenditure	2	2	0	2	0	
TRANSFERS OUT						
970-2-000-6303 Transfer to Pub. Safety Cap. Improvement Fund			4,384	4,384	2	
Total Transfers Out			4,384	4,384	2	
Ending Balance	4,382	4,384	0	2	(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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	5,915	5,915	5,915	5,915	0	-100.0%
REVENUE						
300-1-000-1515 Premium on Bonds						
300-1-000-1515 Bond Proceeds						
Total Revenue	0	0	0	0	0	
EXPENDITURE						
300-2-000-6850 Debt Service - Principal						
300-2-000-6850 Debt Service - Interest						
300-2-000-6850 Cost of Issuance						
Total Expenditure	0	0	0	0	0	
Revenue over/(under) Expenditure	0	0	0	0	0	
TRANSFERS OUT						
300-2-000-6316 Transfer to Capital Improv. Fund			5,915	5,915	0	
Total Transfers Out	0	0	5,915	5,915	0	
Ending Balance	5,915	5,915	0	0	0	

Debt Service Sources

FY18 Sources

	Public Safety Sales Tax	General Fund	HHS Fund	Other
Jail Expansion Bond Series 2010 (refinance 2002A)	1,244,050			
County Office Bldg Bond Series 2011 (refinance 2002B)	293,155	140,000	145,814	7,341
Courthouse Bond Series 2007A	1,018,750			
Courthouse Bond Series 2009	489,000			
Courthouse Bond Series 2016 (refinance 2008)	486,250	200,000		
Courthouse Bond Series 2017 (refinance 2007B & 2009)	-			
Total FY18 Debt Service	3,531,205	340,000	145,814	7,341

Jail Addition Debt Service Fund

Bond Series 2010

\$50,000 Current Interest Bonds and \$4,778,396 Capital Appreciation Bonds refunded September 28, 2010. See Notes 1 & 2.

	\$6,998,395.50 G.O. Bonds, Alternate Revenue Source, Series 2002A	\$8,625,000 G.O. Refunding Bonds, Alternate Revenue Source, Series 2010
Date of Issuance:	December 1, 2002	September 28, 2010
Date of Maturity:	December 1, 2014	December 1, 2022
Interest Rates:	3.00% - 4.375%	2.00% - 4.00%
Payable:	December 1 & June 1	December 1 & June 1
Payable At:	Amalgamated Bank	Amalgamated Bank

Debt Service Schedule

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

Notes

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

² Bond Series 2010 Interest to be paid from refunding escrow account until December 1, 2012.

Jail Addition Debt Service Fund

Bond Series 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 2015	BUDGET 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change in Budget
Beginning Balance		1,591	2,069	2,708	2,708	3,278	21.1%
REVENUE							
580-1-000-1135	Interest Income	407	464	200	486	200	
	Total Revenue	407	464	200	486	200	
DEBT							
580-2-000-6650	Other Expenses	578	475	650	565	650	
580-2-000-6865	Debt Service Interest	288,000	274,400	156,400	256,400	218,400	
580-2-000-6870	Debt Service Principal	680,000	900,000	950,000	950,000	1,025,000	
	Total Other	968,578	1,174,875	1,107,050	1,206,965	1,244,050	
	Total Expenditure	968,578	1,174,875	1,107,050	1,206,965	1,244,050	12.4%
	Revenue over/(under) Expenditure	(968,172)	(1,174,411)	(1,106,850)	(1,206,480)	(1,243,850)	
TRANSFERS IN							
580-1-000-1310	Transfer from Public Safety	968,650	1,175,050	1,107,050	1,207,050	1,244,050	
	Total Transfers In	968,650	1,175,050	1,107,050	1,207,050	1,244,050	
Ending Balance		2,069	2,708	2,908	3,278	3,478	19.6%

County Office Building Debt Service Bond Series 2011

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

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

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

Debt Service Schedule

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

County Building Debt Service Fund

Bond Series 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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change in Budget
Beginning Balance		78,921	97,112	114,242	114,242	122,082	6.9%
REVENUE							
560-1-000-1135	Interest Income	190	192	100	216	100	
560-1-000-1541	Rental Income from KHA	4,800	5,200	4,800	5,200	4,800	
560-1-000-1544	Rental Income from KCDEE	9,696	10,504	9,696	8,080	9,696	
	Total Revenue	14,686	15,896	14,596	13,496	14,596	0.0%
OTHER							
560-2-000-6650	Misc. Expense	103	475	650	565	650	
560-2-000-6865	Debt Service Interest	127,205	124,105	120,905	120,905	117,505	
560-2-000-6870	Debt Service Principal	155,000	160,000	170,000	170,000	175,000	
	Total Other	282,308	284,580	291,555	291,470	293,155	
	Total Expenditure	282,308	284,580	291,555	291,470	293,155	0.5%
Revenue over/(under) Expenditure		(267,622)	(268,684)	(276,959)	(277,974)	(278,559)	
TRANSFERS IN							
560-1-000-1300	Transfer From Gen Fund	140,000	140,000	140,000	140,000	140,000	
560-1-000-1545	Transfer From HHS	145,814	145,814	145,814	145,814	145,814	
	Total Transfers In	285,814	285,814	285,814	285,814	285,814	
Ending Balance		97,112	114,242	123,097	122,082	129,337	5.1%

Courthouse Expansion Debt Service Bond Series 2007A

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

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

Debt Service Schedule

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

Courthouse Expansion Debt Service Fund

Bond Series 2016

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

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

Date of Issuance: December 15, 2008

June 15, 2016

Date of Maturity: December 15, 2027

December 15, 2027

Interest Rates: 3.75 - 4.60%

2.00 - 3.00%

Payable: June 15 & December 15

June 15 & December 15

Payable At: Amalgamated Bank

Amalgamated Bank

Debt Service Schedule

	Date	Rate	Principal	Interest	Debt Service
Series 2008 G.O. Bonds	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
			3,990,000	2,344,729	6,334,729
Series 2016 G.O. Refunding Bonds	12/15/2016			93,333	93,333
	6/15/2017			75,675	75,675
	12/15/2017	3.00%	340,000	75,675	415,675
	6/15/2018			70,575	70,575
	12/15/2018	3.00%	635,000	70,575	705,575
	6/15/2019			61,050	61,050
	12/15/2019	3.00%	420,000	61,050	481,050
	6/15/2020			54,750	54,750
	12/15/2020	3.00%	645,000	54,750	699,750
	6/15/2021			45,075	45,075
	12/15/2021	3.00%	935,000	45,075	980,075
	6/15/2022			31,050	31,050
	12/15/2022	3.00%	1,020,000	31,050	1,051,050
	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	
			5,045,000	830,583	5,875,583
Total Debt Service			9,035,000	3,175,312	12,210,312

Courthouse Expansion Debt Service

Bond Series 2009 and 2017

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

**\$14,315,000 G.O. Refunding Bonds,
Alternate Revenue Source, Series 2017**

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

October 24, 2017
 December 15, 2027
 5%
 June 15 & December 15
 Amalgamated Bank

Debt Service Schedule

	Date	Rate	Principal	Interest	Debt Service
Series 2009 G.O. Bonds	12/15/2017		480,000	9,000	489,000
			480,000	9,000	489,000
Series 2017 G.O. Refunding Bonds	12/15/2018			817,148	817,148
	6/15/2019			357,875	357,875
	12/15/2019	5.00%	520,000	357,875	877,875
	6/15/2020			344,875	344,875
	12/15/2020	5.00%	300,000	344,875	644,875
	6/15/2021			337,375	337,375
	12/15/2021	5.00%	445,000	337,375	782,375
	6/15/2022			326,250	326,250
	12/15/2022	5.00%	1,375,000	326,250	1,701,250
	6/15/2023			291,875	291,875
	12/15/2023	5.00%	1,840,000	291,875	2,131,875
	6/15/2024			245,875	245,875
	12/15/2024	5.00%	2,510,000	245,875	2,755,875
	6/15/2025			183,125	183,125
	12/15/2025	5.00%	2,635,000	183,125	2,818,125
	6/15/2026			117,250	117,250
	12/15/2026	5.00%	2,750,000	117,250	2,867,250
6/15/2027			48,500	48,500	
12/15/2027	5.00%	1,940,000	48,500	1,988,500	
			14,315,000	5,323,148	19,638,148
Total Debt Service			14,795,000	5,332,148	20,127,148

Notes

\$14,315,000 Series 2017 refunded \$4,695,000 Bond Series 2007A and \$10,000,000 Bond Series 2009.

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 \$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.
 The revenue used 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 2015	ACTUAL 2016	BUDGET 2017	YTD 2017	BUDGET 2018	% Change in Budget
Beginning Balance		1,633,182	1,680,735	1,883,147	1,883,147	1,958,226	4.0%
REVENUE							
980-1-000-1135	Interest Income	987	928	400	1,199	400	
980-1-000-1620	Refund - Good Faith Deposit		1,139		317,100		
	Total Revenue	987	2,067	400	318,299	400	
DEBT							
980-2-000-6650	Disclosure & fiscal agent	2,347	1,655	2,500	4,270	2,500	
980-2-000-6651	Bond Refinance Closing Costs				489,619		
980-2-000-6865	Debt Service 2007A Interest	90,525	79,975	74,500	56,000	18,750	
980-2-000-6866	Debt Service 2007A Principal	280,000	300,000	1,000,000	1,000,000	1,000,000	
980-2-000-6869	Debt Service 2008 Interest	285,153	252,340		8,438		
980-2-000-6870	Debt Service 2008 Principal	950,000	800,000	450,000	450,000		
980-2-000-6871	Debt Service 2009 Interest	399,148	391,648	378,335	378,335	9,000	
980-2-000-6872	Debt Service 2009 Principal		400,000	310,000	310,000	480,000	
980-2-000-6873	Debt Service 2016 Interest			157,115	169,008	146,250	
980-2-000-6874	Debt Service 2016 Principal					340,000	
	Total Other	2,007,172	2,225,618	2,372,450	2,865,670	1,996,500	
	Total Expenditure	2,007,172	2,225,618	2,372,450	2,865,670	1,996,500	-15.8%
	Revenue over/(under) Expenditure	(2,006,185)	(2,223,551)	(2,372,050)	(2,547,371)	(1,996,100)	
TRANSFERS IN							
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	2,053,738	2,225,963	2,172,450	2,422,450	1,796,500	
	Total Transfers In	2,053,738	2,425,963	2,372,450	2,622,450	1,996,500	
Ending Balance		1,680,735	1,883,147	1,883,547	1,958,226	1,958,626	4.0%

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 Fund	Levy Fund
10	091	Social Security Fund	Levy Fund
11	100	Liability Insurance Fund	Levy Fund
12	110	Public Building Commission Lease Fund	Levy Fund
13	120	County Highway Fund	Levy Fund
14	130	County Bridge Fund	Levy Fund
15	140	Federal Aid Matching Fund	Levy Fund
16	150	County Motor Fuel Tax Fund	Special Revenue Fund
17	170	Township Bridge Fund	Special Revenue Fund
18	180	County Highway Restricted Fund	Special Revenue Fund
19	190	Transportation Sales Tax Fund	Special Revenue Fund
20	191	Kendall County Transportation Alternative Program, KC-TAP	Special Revenue Fund
21	200	Public Safety Sales Tax Fund	Special Revenue Fund
22	210	Health & Human Services Fund	Levy Fund
23	211	Woman, Infants and Children (WIC) Fund	Special Revenue Fund
24	220	Highway Salt Storage Building Maintenance Fund	Special Revenue Fund
25	230	Liability Insurance Program	Special Revenue Fund
26	250	Community Services Block Grant Revolving Loan Fund	Special Revenue Fund
27	260	Building Fund	Capital Fund
28	300	County Building Bond Proceeds Fund	Capital Fund
29	340	Animal Control Building Fund	Capital Fund
30	341	Animal Medical Care Fund	Special Revenue Fund
31	350	Animal Control Fund	Special Revenue Fund
32	360	Sheriff E-Ticket Fund	Special Revenue Fund
33	370	GIS Fund - Recorder	Special Revenue Fund
34	371	County Clerk Death Certificate Surcharge Fund	Special Revenue Fund
35	372	County Clerk Automation Fund	Special Revenue Fund
36	380	Recorder's Document Storage Fund	Special Revenue Fund
37	390	Sheriff Prevention of Alcohol/Criminal Violence Fund	Special Revenue Fund
38	400	Drug Abuse Revenue Fund	Special Revenue Fund
39	402	Sheriff Range Fees Fund	Special Revenue Fund
40	403	Jail Commissary Fund	Special Revenue Fund
41	420	Court Security Fund	Special Revenue Fund
42	421	Kendall County Drug Services Fund	Special Revenue Fund
43	430	Law Library Fund	Special Revenue Fund
44	440	Circuit Clerk Document Storage Fund	Special Revenue Fund
45	441	Circuit Clerk Transportation Safety Highway Hire-Back Fund	Special Revenue Fund
46	442	State's Attorney Records Automation Fund	Special Revenue Fund
47	443	State's Attorney Juvenile Justice Council Fund	Special Revenue Fund
48	444	State's Attorney Money Laundering Asset Forfeiture Fund	Special Revenue Fund

Kendall County Funds

	Fund No.	Fund Name	Fund Type
49	450	Court Automation Fund	Special Revenue Fund
50	460	Child Support Collection Fund	Special Revenue Fund
51	470	Coroner's Death Certificate Grant	Special Revenue Fund
52	480	Probation Services Fund	Special Revenue Fund
53	481	Kendall County Drug Court Fund	Special Revenue Fund
54	500	State's Attorney Drug Enforcement Fund	Special Revenue Fund
55	510	GIS Fund - Mapping	Special Revenue Fund
56	530	Tax Sale Automation Fund	Special Revenue Fund
57	540	Indemnity Fund	Special Revenue Fund
58	550	Kendall Area Transit Fund	Special Revenue Fund
59	560	County Building Debt Service Fund	Debt Service Fund
60	570	Jail Addition Bond Proceeds Fund	Capital Fund
61	580	Jail Addition Debt Service Fund	Debt Service Fund
62	600	County Reserves	Special Revenue Fund
63	750	Public Safety Capital Improvement Fund	Capital Fund
64	760	General Fund Special Reserve Fund	Reserve Fund
65	770	Child Advocacy	Special Revenue Fund
66	810	State Rental Housing Support Program Fund	Special Revenue Fund
67	820	Sale in Error Interest Fund	Special Revenue Fund
68	830	Circuit Clerk Electronic Citation Fund	Special Revenue Fund
69	840	Sheriff Failure To Appear- FTA Fund	Special Revenue Fund
70	850	Courthouse Restoration Fund	Capital Fund
71	860	State Pet Population Fund	Special Revenue Fund
72	870	County Animal Population Control Fund	Special Revenue Fund
73	890	Veterans Assistance Commission	Levy Fund
74	900	Circuit Clerk Operation Fund	Special Revenue Fund
75	910	Sheriff's Vehicle Fund	Special Revenue Fund
76	920	Help America Vote Act - HAVA Fund	Special Revenue Fund
77	940	Coroner Fees	Special Revenue Fund
78	970	Courthouse Expansion Construction Fund - Bond Proceeds	Capital Fund
79	980	Courthouse Expansion Debt Service Fund	Debt Service Fund

Kendall County

Fund Structure

For budgeting purposes, the fund structure consists of those funds that have operating expenses and revenues applicable to the budget document.

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.

2 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, Montgomery and Sandwich.

3 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.

4 Capital Improvement Fund (Fund 040)

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

5 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.

6 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).

7 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.

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 Illinois Municipal Retirement Fund - IMRF (Fund 090)

This fund provides for 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 1/6 or 17% of the Personal Property Replacement Tax.

Kendall County

Fund Structure

10 IMRF & Social Security Fund (Fund 090)

This fund provides for Social Security and Medicare. 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 1/6 or 17% of the Personal Property Replacement Tax.

11 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).

12 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.

13 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.

14 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.

15 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.

16 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.

17 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.

18 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.

Kendall County

Fund Structure

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 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.

21 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.

22 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.

23 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.

24 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.

25 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.

26 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 individuals.

27 Building Fund (Fund 260)

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

28 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.

Kendall County

Fund Structure

- 29 Animal Control Building Fund (Fund 340)**
The building fund is set up as a reserve for capital purchases and improvements to the facility.
- 30 Animal Medical Care Fund (Fund 341)**
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.
- 31 Animal Control Fund (Fund 350)**
This fund is used for the operations of the animal control facility.
- 32 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.
- 33 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.
- 34 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.
- 35 County Clerk Automation Fund (Fund 372)**
This fund captures the activity associated with tax sale cancellation.
- 36 Recorder's Document Storage Fund (Fund 380)**
Fund established per state statute to help defray the cost of document storage.
- 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 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.

Kendall County

Fund Structure

40 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.

41 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.

42 Kendall County Drug Services Fund (Fund 421)

This fund captures the fines for violation of the Cannabis Control Act.

43 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).

44 Circuit Clerk Document Storage Fund (Fund 440)

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

45 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.

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.

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.

Kendall County

Fund Structure

49 Court Automation Fund (Fund 450)

Pursuant to Statute the County Board adopted a resolution on Nov 13, 1984 which established this fund. Expenditures may be made by the County Board from this fund provided they are approved by the Clerk of the Court and the Chief Judge or his designee. It was amended by county board resolution No. 92-21 on Sept. 15, 1992 effective Oct 1, 1992 in order to increase the fee to the maximum of \$5.00. The goal is to continually improve, update and provide an integrated recordkeeping system for Kendall County courts that will function with efficiency, and maintain the integrity of our judicial system.

50 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.

51 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.

52 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.

53 Kendall County Drug Court Fund (Fund 481)

This fund captures the activity associated with the Kendall County Drug Court. Drug Courts are programs designed to provide drug-addicted defendants with successful drug treatment as an alternative to incarceration.

54 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.

55 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.

56 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.

57 Indemnity Fund (Fund 540)

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

58 Kendall Area Transit Fund (Fund 550)

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

Kendall County

Fund Structure

- 59 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, the Health Department Fund and Rental Income from Kendall County Housing Authority and KCDEE. 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.
- 60 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.
- 61 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.
- 62 County Reserves (Fund 600)**
This fund captures the activity for various Sheriff and Health Department grants.
- 63 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.
- 64 General Fund Special Reserve Fund (Fund 760)**
This fund was established to set aside dollars to pay pending property tax appeals.
- 65 Child Advocacy (Fund 770)**
This fund captures the grants and donations given to the State's Attorney's Office Child Advocacy Center.
- 66 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.
- 67 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.
- 68 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.
- 69 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.

Kendall County

Fund Structure

- 70 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.
- 71 State Pet Population Control Fund (Fund 860)**
This fund was created in FY 2006 by state statute. All fees collected are remitted to the State of Illinois.
- 72 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.
- 73 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.
- 74 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.
- 75 Sheriff's Vehicle Fund - Statutory (Fund 910)**
Revenue collected from fines are used to purchase vehicles for the Sheriff's fleet.
- 76 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.
- 77 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.
- 78 Courthouse Expansion Construction Fund - Bond Proceeds (Fund 970)**
Fund created in FY08 to receive bond proceeds to expand and renovate courthouse. Estimated bond proceeds needed is between \$30M and \$35M. \$10M bonds issued FY07. \$10M Bonds issued FY08. \$10M Bonds issued \$FY09. When the project is complete the courthouse will have (a) finished space to accommodate growth until the year 2015 (b) the building footprint will accommodate growth until the year 2030 (c) 11 courtrooms: 6 fully finished and include 2 high volume courtrooms and 1 juvenile courtroom, 5 will remain unfinished (d)
- 79 Courthouse Expansion Debt Service Fund (Fund 980)**
Fund to pay debt service for three (3) bond issues for the new courthouse addition opened in October 2009:
1. \$4,695,000 Series 2007A G. O. Bonds.
2. \$10M 2008 Series G.O. Bonds refinanced in 2016 with \$5,045,000 11 year G. O. Bonds.
3. \$5.3M Series 2007B and \$10M Series 2009 G.O. Bonds refinanced in 2017 with \$14,315,000 10 year G.O. Bonds.

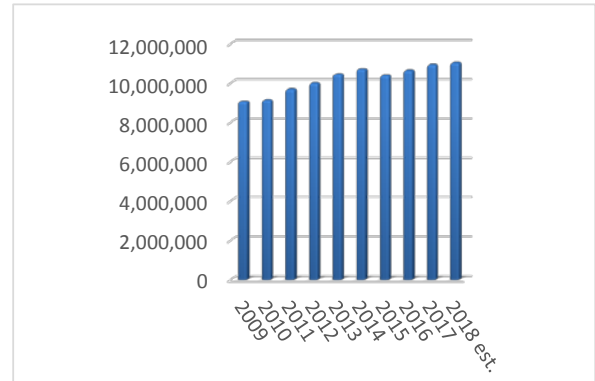
Revenue Assumptions

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. Account 010-1-000-1100.

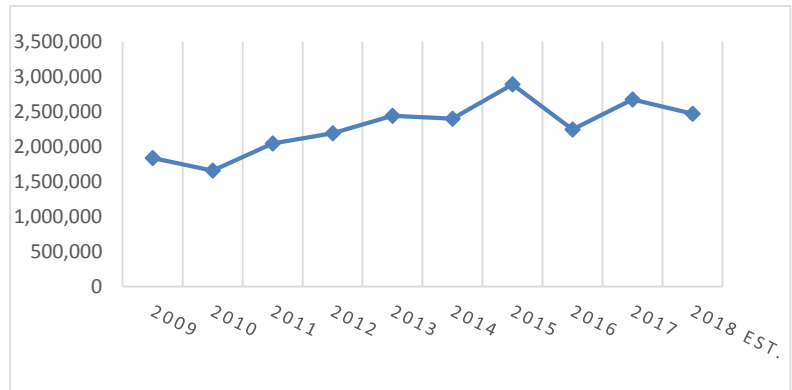
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2009	9,048,350	
2010	9,125,985	0.9%
2011	9,675,127	6.0%
2012	9,986,795	3.2%
2013	10,439,760	4.5%
2014	10,692,542	2.4%
2015	10,387,619	-2.9%
2016	10,628,855	2.3%
2017	10,928,502	2.8%
2018 est.	11,020,153	0.8%



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. Account 010-1-000-1115.

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2009	1,837,602	
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	2,241,829	-22.3%
2017	2,672,458	19.2%
2018 est.	2,470,000	-7.6%



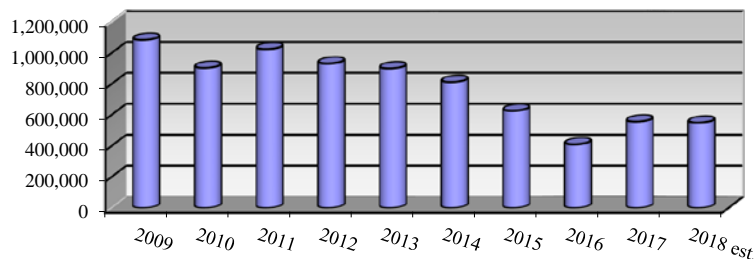
Revenue Assumptions

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. Stagnation of economic growth in the county led to a decline in this revenue stream. Sales began to increase again in 2017. In general, \$1 million sales of general merchandise in non incorporated areas equates to \$2,500 in revenue for the County. Account 010-1-000-1125.

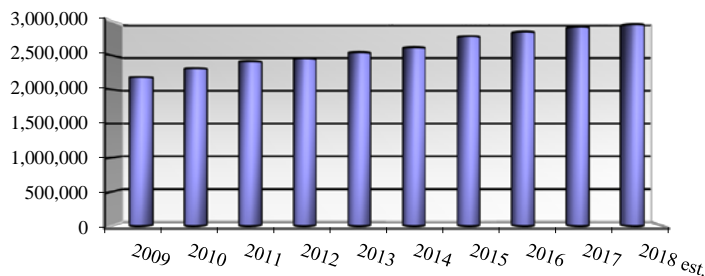
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2009	1,085,257	
2010	904,300	-16.7%
2011	1,024,787	13.3%
2012	932,023	-9.1%
2013	900,722	-3.4%
2014	812,682	-9.8%
2015	626,905	-22.9%
2016	410,417	-34.5%
2017	557,243	35.8%
2018 est.	550,000	-1.3%



4. 1/4 Cent Sales Tax

The State collects and distributes this tax to the County in addition to the traditional sales tax received by all counties. This tax shows increases and declines as the economic base of the incorporated and non incorporated Kendall County changes. In general, \$1 million sales of general merchandise in the incorporated areas equates to \$500 in revenue for the County. Account 010-1-000-1175.

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2009	2,179,677	
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	2,842,110	2.4%
2017	2,917,549	2.7%
2018 est.	2,950,000	1.1%



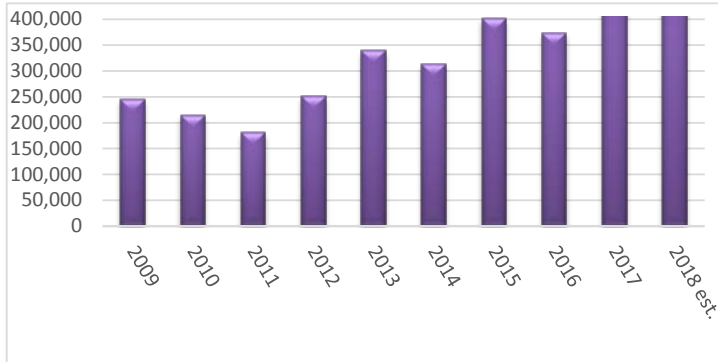
Revenue Assumptions

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. Growth has begun to increase in 2017. Account 010-1-000-1185.

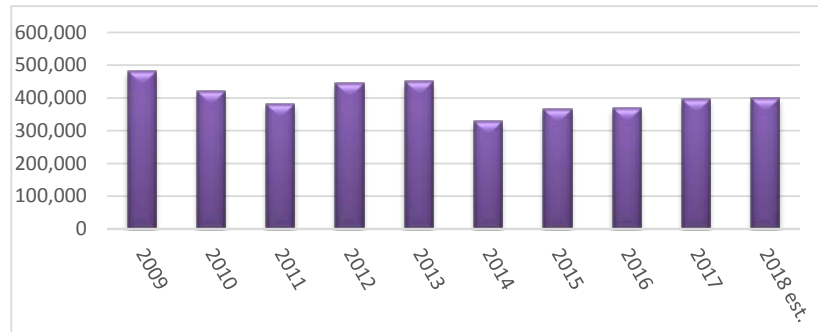
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2009	245,108	
2010	214,979	-12.3%
2011	180,609	-16.0%
2012	252,086	39.6%
2013	339,402	34.6%
2014	313,851	-7.5%
2015	401,885	28.0%
2016	372,609	-7.3%
2017	432,228	16.0%
2018 est.	440,000	1.8%



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. Account 010-1-006-1205.

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2009	480,983	
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	367,914	0.8%
2017	395,594	7.5%
2018 est.	400,000	1.1%



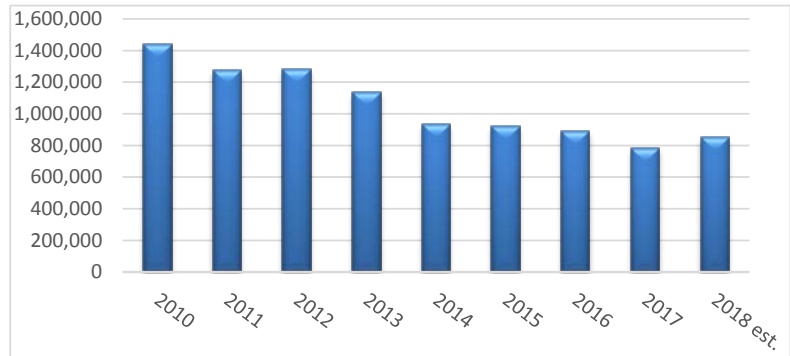
Revenue Assumptions

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 judiciary activity throughout the County. Account 010-1-014-1205.

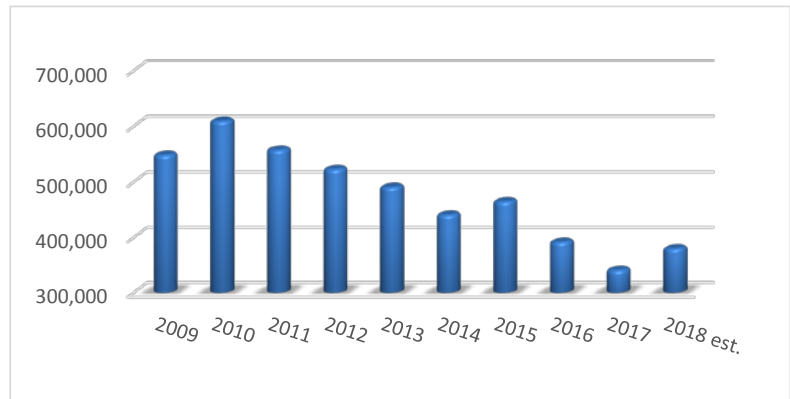
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2010	1,442,173	
2011	1,276,825	-11.5%
2012	1,283,161	0.5%
2013	1,138,590	-11.3%
2014	935,493	-17.8%
2015	920,345	-1.6%
2016	890,647	-3.2%
2017	780,818	-12.3%
2018 est.	850,000	8.9%



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 judiciary activity throughout the County increases. Account 010-1-020-1205.

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2009	548,617	
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	391,889	-15.7%
2017	341,067	-13.0%
2018 est.	380,000	11.4%



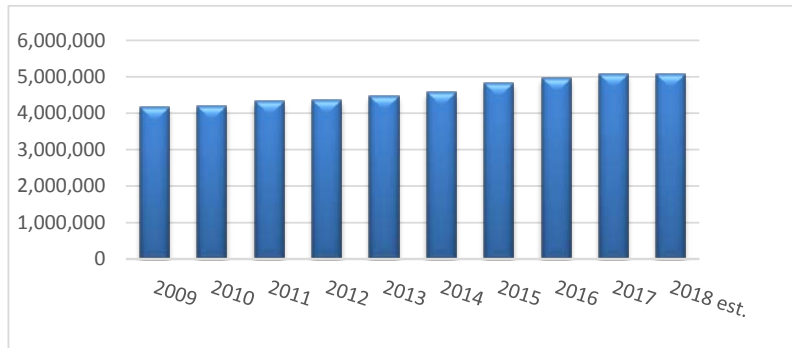
Revenue Assumptions

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. Account 200-1-000-1320.

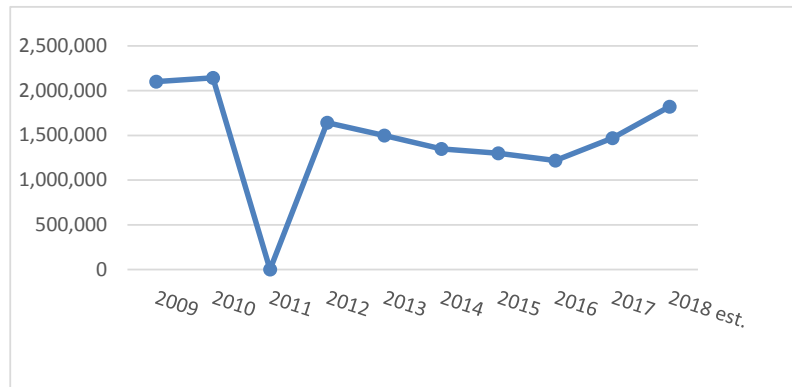
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2009	4,164,421	
2010	4,209,113	1.1%
2011	4,318,302	2.6%
2012	4,352,258	0.8%
2013	4,457,993	2.4%
2014	4,561,453	2.3%
2015	4,833,270	6.0%
2016	4,960,810	2.6%
2017	5,070,966	2.2%
2018 est.	5,068,000	-0.1%



2. Transfer from Public Safety Sales Tax to General Fund

A portion of the Public Safety Sales Tax is transferred to the General Fund to help fund increasing costs of public safety and related services. Account 200-2-000-6300.

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2009	2,101,200	
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	1,218,000	-6.3%
2017	1,468,000	20.5%
2018 est.	1,822,523	24.2%



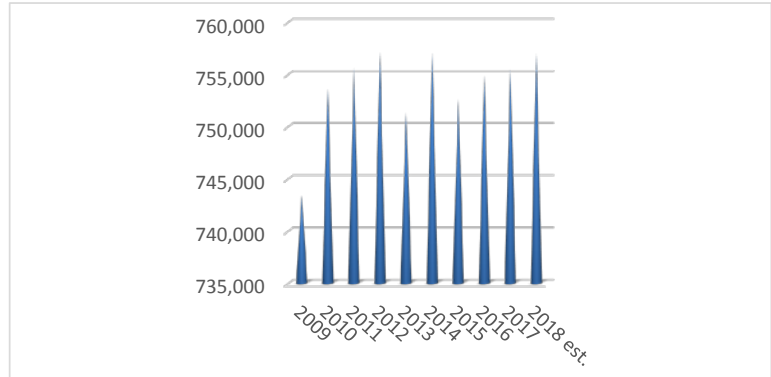
Revenue Assumptions

HEALTH & HUMAN SERVICES 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. Account 210-1-000-1100.

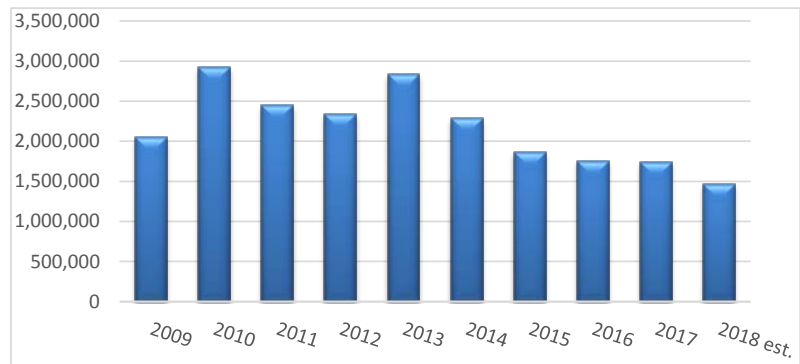
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2009	743,426	
2010	753,680	1.4%
2011	755,623	0.3%
2012	757,172	0.2%
2013	751,315	-0.8%
2014	757,104	0.8%
2015	752,654	-0.6%
2016	754,942	0.3%
2017	755,480	0.1%
2018 est.	757,000	0.2%



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. Account 210-1-000-1433.

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2009	2,052,812	
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	1,758,001	-5.5%
2017	1,744,880	-0.7%
2018 est.	1,463,200	-16.1%



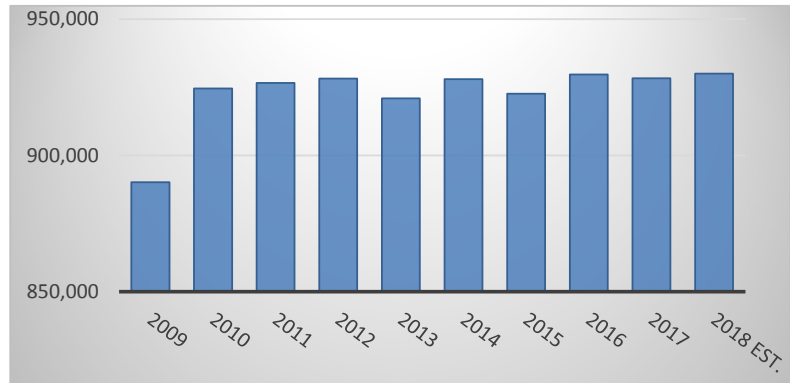
Revenue Assumptions

COMMUNITY 708 MENTAL HEALTH BOARD FUND

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. Account 050-1-000-1100.

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2009	890,163	
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	929,660	0.8%
2017	928,343	-0.1%
2018 est.	930,000	0.2%

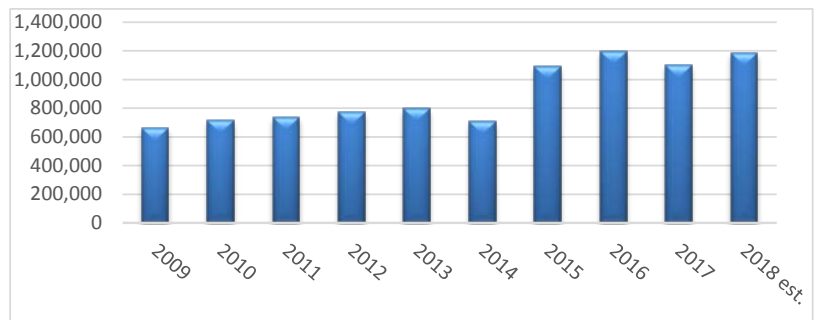


LIABILITY INSURANCE FUND

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. Account 100-1-000-1100.

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2009	658,655	
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	1,196,743	9.4%
2017	1,097,816	-8.3%
2018 est.	1,183,600	7.8%



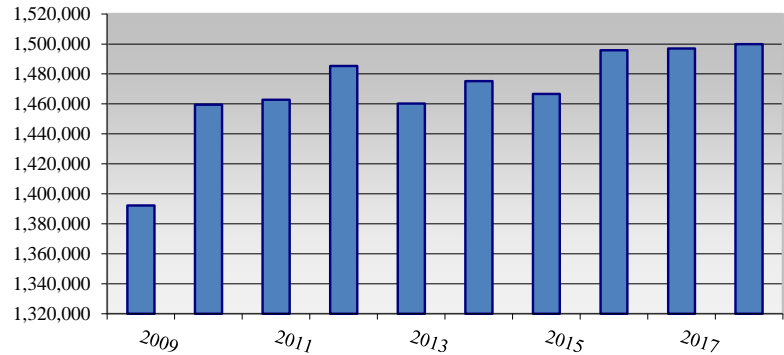
Revenue Assumptions

COUNTY HIGHWAY FUND

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. Account 120-1-000-1100.

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2009	1,392,300	
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	1,495,919	2.0%
2017	1,497,082	0.1%
2018 est.	1,500,000	0.2%

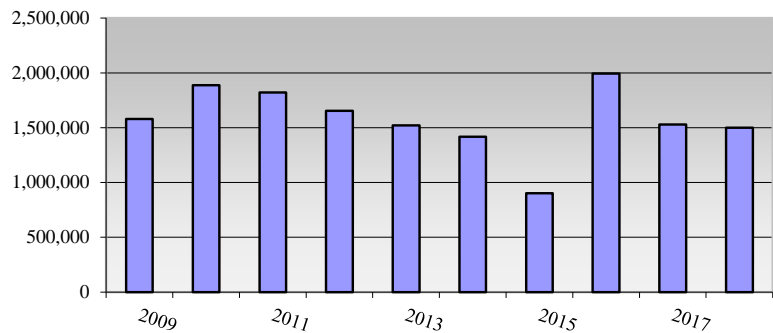


COUNTY MOTOR FUEL TAX FUND

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. Account 150-1-000-1387

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2009	1,580,442	25.1%
2010	1,888,055	19.5%
2011	1,821,729	-3.5%
2012	1,652,874	-9.3%
2013	1,521,412	-8.0%
2014	1,416,254	-6.9%
2015	902,865	-36.2%
2016	1,993,754	120.8%
2017	1,528,485	-23.3%
2018 est.	1,500,000	-1.9%



Revenue Assumptions

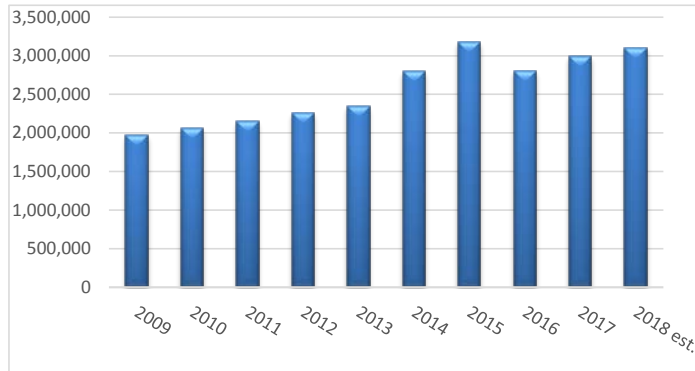
IMRF FUND

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. Account 090-1-000-1100.

The IMRF and Social Security Funds were separated in 2018 to separate IMRF and FICA financial activity.

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2009	1,969,450	
2010	2,067,346	5.0%
2011	2,151,590	4.1%
2012	2,255,842	4.8%
2013	2,346,391	4.0%
2014	2,799,405	19.3%
2015	3,181,573	13.7%
2016	2,802,405	-11.9%
2017	2,993,889	6.8%
2018 est.	3,100,767	3.6%



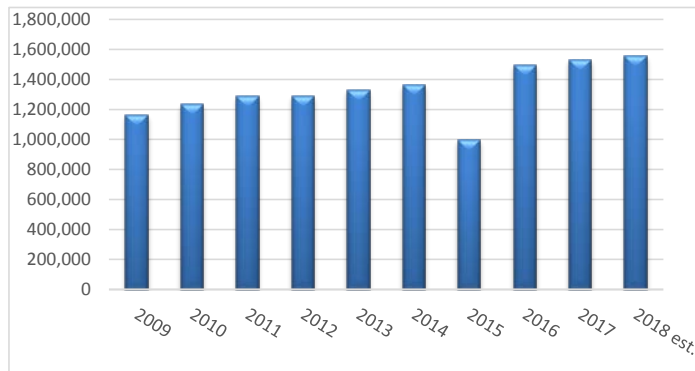
SOCIAL SECURITY FUND

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. Account 091-1-000-1100.

The IMRF and Social Security Funds were separated in 2018 to separate IMRF and FICA financial activity.

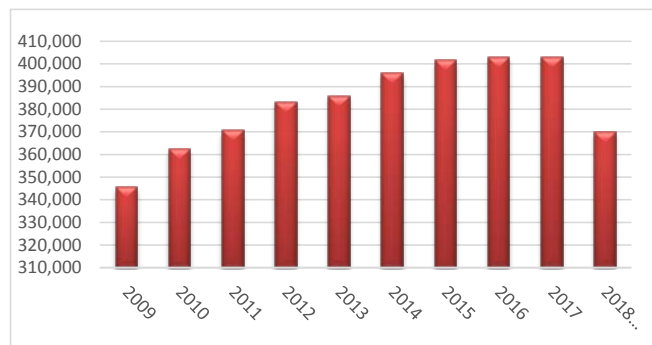
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2009	1,164,058	
2010	1,237,937	6.3%
2011	1,288,608	4.1%
2012	1,291,148	0.2%
2013	1,326,515	2.7%
2014	1,360,272	2.5%
2015	994,243	-26.9%
2016	1,495,919	50.5%
2017	1,531,955	2.4%
2018 est.	1,557,201	1.6%



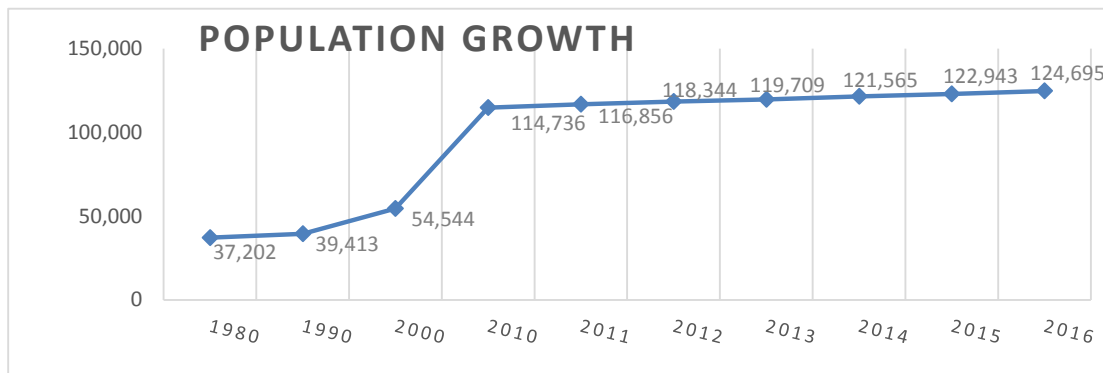
VETERANS ASSISTANCE COMMISSION

Veterans Assistance Commission

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2009	345,639	
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	402,862	0.3%
2017	402,973	0.0%
2018 est.	369,735	-8.2%



Demographics



Source: U.S. Census Bureau – American Fact Finder – www.factfinder.cen.2011, 2012, 2013, 2014, 2015, 2016 American Community Survey
1980, 1990, 2000, 2010 Census



Population

	2016	%	2010	%	Variance	
Total Population	124,695	100%	114,736	100%	9,959	9%
Under 5 years	8,815	7.1%	10,092	8.8%	-1,277	-12.7%
5 to 9 years	10,377	8.3%	10,753	9.4%	-376	-3.5%
10 to 14 years	10,944	8.8%	9,899	8.6%	1,045	10.6%
15 to 19 years	9,310	7.5%	7,900	6.9%	1,410	17.8%
20 to 24 years	6,954	5.6%	5,318	4.6%	1,636	30.8%
25 to 34 years	15,982	12.8%	17,511	15.3%	-1,529	-8.7%
35 to 44 years	20,561	16.5%	20,054	17.5%	507	2.5%
45 to 54 years	17,635	14.1%	14,950	13.0%	2,685	18.0%
55 to 64 years	12,069	9.7%	9,877	8.6%	2,192	22.2%
65 to 74 years	7,675	6.2%	5,115	4.5%	2,560	50.0%
75 to 84 years	3,154	2.5%	2,324	2.0%	830	35.7%
85 years and over	1,219	1.0%	943	0.8%	276	29.3%
Male Population	61,691	49.5%	56,821	49.5%	4,870	8.6%
Female Population	63,044	50.6%	57,915	50.5%	5,129	8.9%
Median Age	35	-	32.9	-	2.1	6.4%

Source: U.S. Census Bureau – American Fact Finder – www.factfinder.census.gov
2010, 2016 American Community Survey

Demographics

Educational Attainment

	2016	2010	Variance	
Population 25 years and Over	76,080	34,362	41,718	121.4%
Bachelor's Degree or Higher	93.2%	25.3%		268.4%
High School Grad or Higher	34.3%	89.9%		-61.8%
Less than 9th grade	3.0%	3.4%		-11.8%
9th to 12th grade, no diploma	3.8%	6.8%		-44.1%
High school grad (or GED)	24.2%	30.1%		-19.6%
Some college, no degree	25.5%	26.2%		-2.7%
Associate's degree	9.1%	8.4%		8.3%
Bachelor's degree	21.8%	18.0%		21.1%
Grad or professional degree	12.5%	7.2%		73.6%

Source: U.S. Census Bureau – American Fact Finder – www.factfinder.census.gov
2010, 2016 American Community Survey



Housing

	2016	2010	Variance	
Total Housing Units	41,088	40,321	767	1.9%
Occupied housing units	41,088	38,022	3,066	8.1%
Owner Occupied	32,152	32,554	-402	-1.2%
Renter Occupied	7,123	5,468	1,655	30.3%
Vacant housing units	1,813	2,299	-486	-21.1%
Homeowner Vacancy Rate	0.7	N/A		
Rental Vacancy Rate	1.4	N/A		
Median Owner Occupied Housing Value	\$205,500	N/A		
Median Monthly Owner Costs				
Owners with a Mortgage	\$1,957	N/A		
Owners without a Mortgage	\$728	N/A		
Median Household Incomer	\$85,736	N/A		

Source: U.S. Census Bureau – American Fact Finder – www.factfinder.census.gov
2010, 2016 American Community Survey



Kendall County Facilities



Public Safety Center



Government Center Campus

- 1102 Cornell Lane
- Opened 1992
- 96,000 Square Feet
 - 70,000 Square Feet Jail
 - 26,000 Square Feet Administration

Animal Control



Government Center Campus

- 802 W. John Street
- Opened 1992
- 3,200 Square Feet

Kendall County Facilities



Coroner / Facilities Management



Government Center Campus

- 804 W. John Street
- Opened 2001
- 4,000 Square feet
- Coroner Office - Suite A
- Facilities Management - Suite B

Health & Human Services



Government Center Campus

- 811 W. John Street
- Opened 2004
- 32,000 Square feet
- Offices
 - Technology
 - Veteran's Assistance
- Health & Human Services 1st floor
 - ◇ Support Services
 - ◇ Public Health Nursing
 - ◇ Mental Health
- Health and Humans Services 2nd floor
 - ◇ Administration
 - ◇ Community Health Services
 - ◇ Environmental Health
 - ◇ Human Services
 - ◇ Community Action

Kendall County Facilities



Historic Courthouse



Downtown Yorkville Campus

- Opened 1840's
- Major renovation and grand re-opening July 4, 2002
- 21,000 Square Feet
- Offices
 - 1st floor
 - ◇ Regional Office of Education
 - ◇ Forest Preserve work room
 - ◇ Conference room
 - 2nd floor
 - ◇ Forest Preserve Administration
 - ◇ Museum
 - ◇ Conference room
 - 3rd floor
 - ◇ Historic Courtroom
 - ◇ Conference room

County Office Building



Downtown Yorkville Campus

- 111 W. Fox Street
- Opened 1974
- 21,000 Square Feet
- Offices
 - 1st floor
 - ◇ County Recorder
 - ◇ Treasurer
 - 2nd floor
 - ◇ Administration
 - ◇ County Board
 - ◇ County Clerk
 - 3rd floor
 - ◇ Assessor
 - ◇ Board of Review
 - ◇ GIS/Mapping
 - ◇ Planning, Building & Zoning

Kendall County Facilities



Kendall County Courthouse



Government Center Campus

- 807 W. John Street
- Opened 1998
- 56,000 square feet
- Offices
 - Public Defender
 - Probation / Court Services

Kendall County Courthouse - New Addition



Government Center Campus

New addition opened October 13, 2009

- Additional 128,000 square feet
- New and expanded main entrance
- Offices
 - Circuit Clerk
 - State's Attorney
 - Probation / Court Services
 - Court Administration
 - Jury Commission
 - New Judges Chambers
 - New Court Reporter offices
 - Expanded Court Services
- Three (3) new courtrooms
 - Two (2) high volume courtrooms
 - Juvenile courtroom
 - Room for five (5) additional 2nd floor courtrooms

Kendall County Facilities



Highway Department



Route 47 Campus

- Opened 1970's
- 4,800 Square feet

Highway Department - Salt Storage Facility



Route 47 Campus

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

Financial Policies

CAPITAL BUDGET POLICY

The County has developed a multi-year plan for capital improvements updated annually and will budget capital improvements in accordance with this plan. Various funding sources, including motor fuel tax and transfers from the general fund, are allocated to support these improvements.

The County will maintain its physical assets at a level adequate to protect the capital investment and to minimize future maintenance and replacement costs. The operating budget will provide for adequate maintenance and orderly replacement of capital equipment from current revenues when possible.

Capital investment objectives will be prioritized by the County Board and appropriately reflected in the capital and operating budgets.

Financing of capital projects is provided by multiple funds; these funds in some cases have fund balances that can be used to pay for projects. The County will use existing fund balances while maintaining a reserve for emergencies.

CASH MANAGEMENT

The County Board authorizes the County Treasurer to maintain adequate cash accounts to meet daily obligations while earning market rate interest on balances.

COLLECTION

The County will take an aggressive approach in pursuing all revenues due for services provided and will ensure that fines and permits due the County are collected in a reasonable fashion.

DEBT MANAGEMENT

The County will confine long-term borrowing to capital improvements and moral obligations. At the completion of the County's Capital Improvement plan a debt issuance plan and schedule was developed. The County will follow a policy of full disclosure on every financial report and bond prospectus. The County will take advantage of every opportunity to refinance current debt in order to save tax dollars needed to support debt payments.

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

FINANCIAL GOALS & OBJECTIVES

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

Financial Policies

FINANCIAL GOALS & OBJECTIVES (Cont.)

Long Term Goals - The County of Kendall has experienced amazing growth. Alternative revenue sources must be found in order to sustain and improve upon the level of services that the Kendall County residents need for the long-term. To remedy this situation, the County has begun numerous activities aimed at granting them the authority to get the money needed for the safety and comfort of constituents. The two most important activities are the annual Legislative Agenda and the passage of the Transportation Sales Tax referendum in November of 2006. Largely based upon the success of both the legislative agenda and referendum, the County has a number of other long-term goals as well. County roads will need to be upgraded. The DeKalb Voluntary Action Center has been secured to operate the Kendall Area Transit (KAT) System which provides public and paratransit options for residents. Discussion may be held with Metra for a possible rail expansion. Groundwater studies are also important to the health and well-being of the thousands of new residents moving into County boundaries.

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

BASIS OF BUDGETING

This budget is prepared on the basis consistent with Generally Accepted Accounting Principles (GAAP). During the year, the County's accounting system is maintained on the same basis as the budget. This enables departmental budgets to be easily monitored via accounting system reports on a monthly basis. The County operates on a cash basis throughout the reporting year.

ANNUAL FINANCIAL REPORTING

The modified accrual basis of accounting is used by all governmental and agency fund types. Under the modified accrual basis of accounting revenue is recognized when susceptible to accrual (i.e. when it becomes both measurable and available). "Measurable" means the amount can be determined and "available" means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures are recognized when the related fund liability is incurred, except for principal and interest on general long term debt, which is recognized when due. Also, compensated absences are recognized when the liabilities are expected to be liquidated with expendable financial resources.

FIXED ASSETS

Fixed assets are accounted for and include land, buildings, machinery, equipment, and vehicles with a useful life of one (1) year or more and having an original value of at least \$5000. Annual updates are provided to the County's liability insurance carrier to ensure accurate coverage and premium levels.

FUND BALANCE (New Policy 11/14)

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

Financial Policies

LEVEL OF SERVICE

The operating budget will be compiled in a manner to maintain a superior level of service to the community. The County Board will prioritize increases or decreases in service levels at budget sessions or during the fiscal year as required. These changes will also reflect current staffing levels.

OPERATING BUDGET

The County will maintain a budgetary control system to ensure adherence to the budget and will prepare regular reports comparing actual revenues and expenditure to budget. The Annual Operating Budget will conform to the standards of the Government Finance Officers Association standards. The County's definition of a balanced budget is one in which expenditure on goods and services and debt income can be met by current income from taxation and other central government receipts.

PROPERTY TAX

The County levies property taxes for:

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

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

RISK MANAGEMENT

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

VEHICLE REPLACEMENTS

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

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

<u>Subject</u>	Kendall County Annual Budget Process & Timeline
<u>Purpose</u>	Standardize the budget process and timeline
<u>Statement of Policy</u>	It is the responsibility of the individual Kendall County Department Head/Elected Official to prepare and present to the Budget and Finance Committee their annual departmental/office budget along with any corresponding new initiative requests.
<u>Procedure Goal</u>	The goal of this procedure is to provide instruction and a timeline to Kendall County staff for the preparation of the annual department/office budget and corresponding new initiative requests.

Budget Preparation: Internal Departments/Offices

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

Budget Preparation: External Entities

Illinois Extension Education	708 Mental Health
Soil & Water Conservation	CASA

Budget Review: Committee/Board

Budget & Finance Committee
County Board

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

May

Budget

Administrative Services

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

June

Budget

Budget & Finance Committee

- **Establish FY Budget Criteria** June 1
 - Determine overall department/office budget increase
 - Determine overall department/office salary line item increase
 - Determine individual staff salary increase range
 - Set goal to balance General Fund operating budget
 - Determine General Fund usage for operations, capital, reserves

July

Budget

Administrative Services

- **FY Budget Process and Budget Calendar** Jul 1
 - Distribute FY budget criteria for individual salary increase range, overall department/office salary line item increases and overall budget increase
 - Update salary spreadsheets on Y: Fiscal Drive
 - Update Questica Budget online
 - Schedule Dept./Office budget hearing with B & F Committee

Department/Office

- **Enter Budget** Jul 1 – Jul 31
 - Complete Salary spreadsheets, available on the Y: Fiscal Drive
 - Review Narrative Spreadsheet on Y: Fiscal Drive
 - Input Questica Budget online
 - Schedule Budget Hearing

Kendall County Process & Timeline

Annual Budget, Revenue Projections, Levy Extension

Revenue

Administrative Services

- **Refine Revenue Projections & Year End Fund Balances** Jul 1 – Jul 31
 - Analyze revenues. Prepare year end and the next fiscal year projections. Meet with 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

Administrative Services

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

Budget & Finance Committee

- **Hold Budget Hearings** Aug

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

September

Budget

Budget & Finance Committee

- Hold Budget Hearings Sep
- Finance Committee reviews preliminary budget

Levy

Assessments Department

- Provide: CPI, EAV and new construction 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

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

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

County Board

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

Debt Service Management

Kendall County Rating (September 2017)

Standard & Poor's Rating Services assigned its 'AA' long-term rating on Kendall County Illinois' Series 2017 Alternate Revenue Source General Obligation (GO) Refunding Bonds and affirmed its 'AA' long-term ratings on the county's

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

- Adequate economy, with access to a broad and diverse metropolitan statistical area (MSA);
- Adequate management with "standard" financial policies and practices;
- Adequate budgetary performance, with an operating deficit in the general fund but an operating surplus a the total government
- Very strong budgetary flexibility, with an available fund balance in fiscal 2016 of 64% of operating expenditures;
- Very strong liquidity, with total government available cash at 101.7% of total governmental fund expenditures and 13.5x governmental debt service and access to external liquidity;
- Very strong debt and contingent liabilities position...with 85.9% of debt scheduled to be retired in 10 years; and
- Strong institutional framework score.

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

- Kendall County will take the necessary steps to maintain balanced operations in most years with very strong financial flexibility and liquidity.
- The stable outlook is supported by Kendall County's participation in the deep and diverse economy of the Chicago MSA.
- S & P does not think the rating will change in the next two years.

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 designates 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

Debt Service Management

- **AA** rated bonds are judged to be of very high quality. This denotes expectations of very low credit risk. They indicate very strong capacity for payment of financial commitments. This capacity is not significantly vulnerable to foreseeable events.
- **A** rated bonds are judged to be of high quality. This denotes expectations of low credit risk. The capacity for payment of financial commitments is considered strong. This capacity may, nevertheless, be more vulnerable to changes in circumstances or in economic conditions that is the case for higher ratings.
- **BBB** rated bonds are considered of good credit quality. This indicates that currently there are expectations of low credit risk. The capacity for payment of financial commitments is considered adequate but adverse changes in circumstances and economic conditions are more likely to impair this capacity.
- **BB** rated bonds are speculative. This indicates that there is a possibility of credit risk developing, particularly as the result of adverse economic change over time; however, business or financial alternatives may be
- **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

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 of the measurement, on the Cash, Modified Accrual or Accrual method.

BOND

A written promise to pay a specific sum of money, called face value of principal, at a specified date in the future, called maturity date, together with periodic interest at a specific rate.

BOND REFINANCING

The payoff and re-issuance of bonds, to obtain better interest rates and or bond conditions.

BUDGET

A comprehensive financial plan of operations, which attempts to rationalize the allocation of limited resources among competing expenditure requirements for a given period.

Glossary

BUDGETARY CONTROL

The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized budgets and available revenues.

BUDGET HIGHLIGHTS

Detailed description of specific components of the budget by program classification.

BUDGET SUMMARIES

A section of the budget that provides a consolidated summary of revenues and expenditures for operating and non-operating funds. Spreadsheets and charts are used to convey budgetary information of County funds.

CAPITAL

Expenditures, which result in the acquisition of, or addition to, fixed assets.

CAPITAL CONSTRUCTION

Capital project funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust fund (Source: GAAFR, 1988).

CAPITAL IMPROVEMENTS

Charges for the acquisition at the delivered price including transportation costs, costs of equipment, land, buildings, or improvements of land or buildings, fixtures, and other permanent improvements with a value in excess of \$10,000 and a useful life expectancy of at least (5) years.

CAPITAL IMPROVEMENT PROGRAM

A long range plan of various equipment, structural, and infrastructure improvements throughout a five (5) year period.

CAPITAL OUTLAY

Expenditures that result in the acquisition of or addition to fixed assets.

CASH MANAGEMENT

The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

CHARGES FOR SERVICES

User charges for services provided by the village to those specifically benefiting from those services.

COMMODITIES

Expenditures of articles and supplies consumed during normal operations, including but not limited to office supplies, operating supplies, books and literature, uniforms, and training.

CONTINGENCY ACCOUNT

Amount held in reserve each year for various unforeseen circumstances.

Glossary

CONTRACTUAL SERVICES

Expenditure for services rendered to the County by outside agencies, including but not limited to travel, dues and subscriptions, and equipment maintenance contracts.

(C.O.P.) - CERTIFICATE OF PARTICIPATION

C.O.P is a general obligation of the County secured by its full faith and credit issued pursuant to an agreement to construct certain public improvements.

(C.O.P.S.) - COMMUNITY ORIENTED POLICE SERVICE

C.O.P.S. is a federally funded program through the Department of Justice, which provides for money for police officer salaries and benefit costs. The program covers salaries and benefits over a three (3) year period, after which time the grant funding is eliminated.

DEBT

A financial obligation resulting from borrowing money. Debts of government include bonds, notes, and land contracts.

DEBT SERVICE

The payment of principal and interest on borrowed funds.

DEBT SERVICE FUND

The debt service fund is used to account for the accumulation of resources and the payment of general obligation and revenue bond principal and interest from governmental resources and special assessment levies when the County is obligated in some manner for the payment.

DEFICIT

The excess of expenses over revenues during a single accounting period.

DEPARTMENT

An organizational unit responsible for carrying out a major governmental function.

EXPENSES

Changes incurred, whether paid or unpaid, resulting from the delivery of goods and services.

FEES AND CHARGES

Revenues provided to the County from direct charges to County residents. Examples are judiciary charges, animal control

FINES

Revenue provided to the County through the court system including, but not limited to, traffic, narcotics, and parking.

FRANCHISE FEE

A fee paid by public service businesses for use of County streets and property in providing their services to the citizens of the community.

FUND

The fiscal and accounting entity, with a self-balancing set accounts, recording cash and other fiscal resources, together with all related liabilities and residual equities or balances, and changes therein which are recorded and segregated for the purpose of carrying out a specific activity or obtaining certain objectives in accordance with special regulations, restrictions, or limitations.

Glossary

FUND BALANCE

The difference between fund assets and fund liabilities of government and similar trust funds.

FISCAL YEAR - (FY)

Any consecutive twelve (12) month period designated as the budget year. The County's budget year begins December 1 and ends November 30 of the following calendar year.

GENERAL FUND

The general fund is used to account for the resources traditionally associated with government which are not required to be accounted for in another fund.

GENERAL OBLIGATION BONDS

To account for the County's General Obligation bond issues and Installment Contracts, which are backed by the faith and credit of the County of Kendall.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES - (GAAP)

Uniform minimum standard of and guidelines for financial accounting and reporting. They govern the form and the content of the basic financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practice at a particular time, and detailed practices and procedures. GAAP provides the standard by which to measure financial presentations. The primary authoritative statement on the application of GAAP to state and local governments is NCGA (National Council on Governmental Accounting) Statement 1. Every government should prepare and publish financial statements in conformity with GAAP. The objectives of governmental GAAP financial reports are different from and much broader than the objectives of business enterprise GAAP financial reports.

GENERAL OBLIGATION - (GO)

General Obligations are bonds secured by the unconditional pledge of the County to pay them. The County agrees to take such steps as may be necessary to raise money or debt service, which for the most part is property tax levy.

GOALS AND OBJECTIVES

Activities and results each department is directed to project and intend to work toward throughout the coming year.

ILLINOIS DEPARTMENT OF TRANSPORTATION (IDOT)

IDOT is a department of the state government whose major duty is to manage transportation issues in various local governments.

INTERGOVERNMENTAL AGREEMENTS - (IGR)

Intergovernmental Agreements are payments for services between cooperating agencies.

ILLINOIS MUNICIPAL LEAGUE - (IML)

The Illinois Municipal league is an organization based in Springfield, the state capital. The League represents the governments throughout the state in legislation, training, and advisory services.

ILLINOIS MUNICIPAL RETIREMENT FUND - (IMRF)

To account for property taxes and other revenue sources used to pay the employer portion of employee retirement benefits.

Glossary

IMPROVEMENTS

The necessary changes to a parcel of land that is required for its future development. These often include modifications of the roadways and bridges.

INCOME

A term used in propriety fund type accounting to represent revenues or the excess of revenues over expenses.

INFRASTRUCTURE

The permanent foundation or essential elements of a county. Roadways and bridges are components of a local government's infrastructure.

INTERGOVERNMENTAL REVENUES

Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

INTEREST INCOME

Funds earned through investment instruments of compensating balances.

INTERFUND TRANSFER

Transfer of revenue earned from one fund to another to pay for that fund's proportionate share of expenses incurred to run general operations. Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers tax revenues from a special revenue fund to a debt service fund, transfers from a general fund to a special revenue or a capital projects fund, operating subsidy transfers from the general or special revenue fund to an enterprise fund, and transfers from an enterprise fund other than payments in lieu of taxes to finance general fund expenditures.

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.

Glossary

PRINCIPAL AND INTEREST - (P&I)

These are payments made by the County to retire debt of general obligation bonds, revenue bonds, and contracts.

PERSONNEL

Expenditure classification for services tendered by all officers and employees of the County of Kendall. Those include regular salaries, part-time wages, and overtime.

PERSONNEL SUMMARY

Detailed summaries of all full and part-time personnel by program.

PROPERTY TAX

Revenue collected by the County based on a rate and calculated against the equalized assessed evaluation of a particular property.

REFERENDUM

The submission of a proposed measure or law, which has been passed by legislature or convention, to a vote of the people for ratification or rejection. Bond issues often must go to referendum for approval.

REVENUES

Funds that the government receives as income. It includes such items as tax receipts, fees, fines, forfeitures, grants, shared revenues and interest income.

REVENUE ANALYSIS

A detailed description of the revenue sources by particular fund for different fiscal years.

SPECIAL REVENUE FUND

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

STATE INCOME TAX

Revenue provided to the County by the State of Illinois on an unincorporated per capita basis. This revenue is distributed from the State's individual income tax collection.

STATE SALES TAX

Revenues distributed by the State of Illinois generated by retailers within the County of Kendall at 16% of 1.25% local allocation of 6.25% tax on total general merchandise receipts within the unincorporated county limit, and 4% of 1.25% local allocation of 6.25% tax on total general merchandise receipts throughout the entire county, both incorporated and unincorporated.

SUMMARY OF REVENUE

A detailed summary of all revenues received by operations, debt service, pension, trust and capital projects funds, and categorized further by property taxes, interest income, fee and charges, interfund transfers, sales tax, income tax, licenses and permits, fines and other terms.

TAX LEVY

The total amount to be raised by general property taxes for operating and debt service purposes.

Glossary

TAX RATE

The amount of tax levied for each \$100 of assessed valuation.

TRUST AND AGENCY FUNDS

Trust funds are used to account for assets held by the County in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations other governments, and/or other funds (Source: GAAFR, 1988).