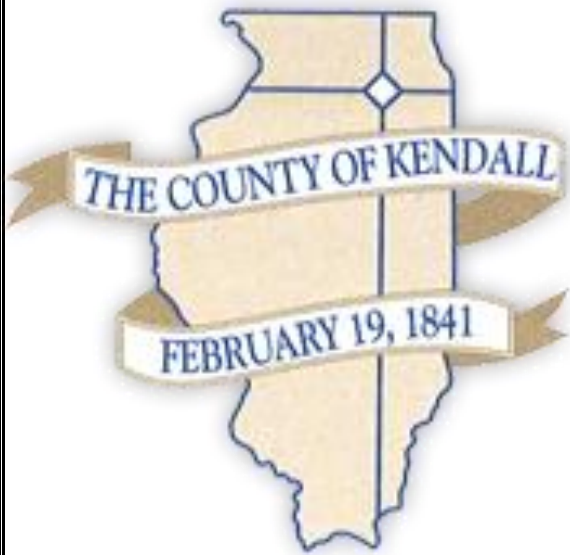


Kendall County
Fiscal Year 2019 Budget



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

18-23

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., 2018 and ending on the 30th day of November, A. D. 2019. 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 2019 Budget.

PASSED AND APPROVED by the County Board of the County of Kendall, this 27 day of November, A. D. 2018.

Ayes: 7

Nays: 3

Absent: 0



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. 2018.



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

County of Kendall Annual Operating Budget

Fiscal Year
2018-2019

December 1, 2018 - November 30, 2019

ADOPTED November 27, 2018

2018 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 Koeppe

County Administrator

Latreese D. Caldwell

Deputy County Administrator

Jill Ferko

County Treasurer

Mack CPAs, Auditor

Morris, IL

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

Alice Elliott, Probation/Court Services

Joseph Gillespie, Emergency Management Agency

Matthew Kinsey, Technology Services

Francis Klaas, Highway

Scott Koeppel, County Administrator

Chad Lockman, Veteran's Assistance Commission

Andrew Nicoletti, Assessments

Laura Pawson, Animal Control

James Smiley, Facilities Management

Amaal Tokars, Health & Human Services

KENDALL COUNTY FY19 BUDGET

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COUNTY OF KENDALL, ILLINOIS



SCOTT KOEPPPEL
COUNTY ADMINISTRATOR
KENDALL COUNTY OFFICE BUILDING
111 WEST FOX STREET, SUITE 316
YORKVILLE, ILLINOIS 60560
630.553.4171

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

I am honored to provide the Annual Operating Budget for Fiscal Year 2019 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.

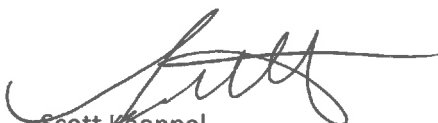
The document includes projections for the fiscal year beginning December 1, 2018 and ending November 30, 2019. Historical profiles of funds have been included, along with narratives describing each department in the General Fund, Levy Funds, Special Department Funds, Capital Funds, Reserve Funds and Debt Service Funds. The Fiscal Year 2019 budget includes an updated five-year capital plan through 2023. The Annual Operating Budget for 2019 projects that Kendall County will uphold its six-month fund balance policy.

The County Board chose not to increase the property tax levy by the allowable CPI. New construction is the main cause for the increase in property tax revenue. The estimated revenue from the local share of state income taxes are down over 10% from 2018. The Sheriff's revenue estimates for housing federal inmates increased by 1.2 million dollars. All sales tax revenues are estimated to increase in 2019.

Hiring a new broker and changing to Blue Cross Blue Shield for employee health insurance realized a savings of over \$190,000. Several departments were able to meet the County Board's request to reduce their budget by two percent. In 2018, several union contracts were settled causing an increase in salaries. All told, estimated general fund expenditures are down slightly.

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 FY19 BUDGET SUMMARY

Kendall County's FY19 Budgeted Revenues and Expenditures total \$76,053,505. These revenue and expenditures account for operations in eighty-seven (87) funds: 1 General (Corporate) Fund, 13 Levy Funds, 5 Capital Funds, 1 Reserve Fund, 3 Debt Service Funds, and 64 Special Revenue Funds. FY19 Budgeted Expenditures are 10.9% more than the County's FY17 Budget Expenditures of \$72,642,091.

TOTAL SOURCES

Revenues from Taxes, Licenses Permits & Fees, and Interest will increase from the prior year. Revenues generated from Licenses, Permits and Fees from Services will decrease from the prior year.

Total Sources	FY19	FY18	Difference	% Change
Taxes	\$ 39,661,894	\$ 39,116,983	\$ 544,911	1.4%
Licenses, Permits & Fees from Services	12,353,744	11,467,461	886,283	7.7%
Interest Income	229,260	135,975	93,285	68.6%
Intergovernmental	6,312,747	6,509,440	(196,693)	-3.0%
Total Revenue	58,557,645	57,229,859	1,327,786	2.3%
Transfers In	8,374,799	9,489,008	(1,114,209)	-11.7%
Cash On Hand	9,121,061	13,871,212	(4,750,151)	-34.2%
Total T/I and Cash On Hand	17,495,860	23,360,220	(5,864,360)	-25.1%
Total Sources	\$ 76,053,505	\$ 80,590,079	\$ (4,536,574)	-5.6%

TOTAL USES

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

Total Uses	FY19	FY18	Difference	% Change
Personnel	\$ 35,241,851	\$ 34,681,429	\$ 560,422	1.6%
Contractual	10,440,676	10,331,026	109,650	1.1%
Commodities	1,711,590	1,816,516	(104,926)	-5.8%
Capital	14,990,321	19,145,005	(4,154,684)	-21.7%
Other	1,840,165	1,430,072	410,093	28.7%
Debt Service	3,510,103	3,533,705	(23,602)	-0.7%
Fund Balance Surplus		274,973	(274,973)	
Total Expenditure	67,734,706	71,212,726	(3,478,020)	-4.9%
Transfers Out for Operations	4,330,787	5,465,989	(1,135,202)	-20.8%
Transfers Out for Reserves	485,000	385,000	100,000	26.0%
Transfers Out for Debt Service	3,503,012	3,526,364	(23,352)	-0.7%
Total T/Out & Fund Balance Increase	8,318,799	9,377,353	(1,058,554)	-11.3%
Total Uses	\$ 76,053,505	\$ 80,590,079	\$ (4,536,574)	-5.6%

GENERAL (CORPORATE) FUND

The General (Corporate) Fund is Kendall County's major operating and administrative fund for 23 Departments. The County's FY19 General Fund Budget is balanced with revenue and expenditures each totaling \$28,587,023.

GENERAL FUND SOURCES

Kendall County's FY19 General Fund Sources are categorized as either Revenue or Transfers In. Revenue total \$26,020,232. Transfers In total \$2,566,791. Total FY19 GF Sources are budgeted to decrease from the prior year by less than 1% at (\$222,139).

Revenue from Taxes, Licenses Permits & Fees, Interest Income, and Intergovernmental sources are budgeted to increase over the prior year. Revenue from Transfers In is budgeted to decrease from the prior year due to \$0 transfers from reserve funds.

General Fund Sources	FY19	FY18	Difference	% Change
Taxes	\$ 19,077,514	\$ 18,690,153	\$ 387,361	2.1%
Licenses, Permits & Fees from Services	6,070,694	5,599,032	471,662	8.4%
Interest Income	150,000	86,500	63,500	73.4%
Intergovernmental	722,024	708,989	13,035	1.8%
Total Revenue	26,020,232	25,084,674	935,558	3.7%
Transfers In	2,566,791	3,724,488	(1,157,697)	-31.1%
Total Transfers In and Cash On Hand	2,566,791	3,724,488	(1,157,697)	-31.1%
Total GF Sources	\$ 28,587,023	\$ 28,809,162	\$ (222,139)	-0.8%

GENERAL FUND USES

Kendall County's General Fund Uses are categorized as either Expenditures or Transfers Out. Expenditures total \$28,026,523. Transfers Out total \$560,500. Total FY19 GF Uses are budgeted to decrease from the prior year by less than 1% at (\$222,139).

Expenditures for Personnel, Capital, Other, Transfers Out for Operations and Reserves are budgeted to increase over the prior year. Personnel costs in the General Fund includes both salaries and health benefits expenditures. These Personnel cost account for 62% of the County's total Personnel costs. Expenditures for Contracts, Commodities, and Transfers Outs for Debt Service are budgeted to decrease from the prior year.

General Fund Uses	FY19	FY18	Difference	% Change
Personnel	\$ 21,714,156	\$ 21,611,344	\$ 102,812	0.5%
Contractual	5,054,770	5,170,540	(115,770)	-2.2%
Commodities	595,656	770,777	(175,121)	-22.7%
Capital	309,040	215,037	94,003	43.7%
Other	352,901	325,991	26,910	8.3%
Fund Balance Surplus		274,973	(274,973)	
Total Expenditure	28,026,523	28,368,662	(67,166)	-1.2%
Transfers Out for Operations	120,500	50,500	70,000	138.6%
Transfers Out for Reserves	150,000	50,000	100,000	200.0%
Transfers Out for Debt Service	290,000	340,000	(50,000)	-14.7%
Total Transfers Out	560,500	440,500	120,000	27.2%
Total GF Uses	\$ 28,587,023	\$ 28,809,162	\$ (222,139)	-0.8%

OTHER FUNDS

Eighty-six (86) Other Funds include 13 Levy Funds, 5 Capital Funds, 1 Reserve Fund, 3 Debt Service Funds, and 64 Special Revenue Funds. Major Other Funds, those with budgeted expenditures or transfers out exceeding \$1 Million, include the Public Safety Sales Tax Fund, Health and Human Services Fund, IMRF Fund, Social Security Fund, Liability Insurance Fund, County Highway Fund, County Bridge Fund, County Motor Fuel Tax Fund, Transportation Sales Tax Fund, Public Safety Capital Fund and Debt Service Funds. Other Funds' FY19 Uses total \$47,466,482. Cash On Hand in the amount of \$9,121,061 will be used to balance these budgets.

OTHER FUNDS SOURCES

Kendall County's Other Funds' Sources include anticipated collections of \$32,537,413 for Revenue, \$5,808,008 to be transferred in and \$9,121,061 Cash On Hand to balance the budgets. Total FY19 Other Fund Sources are budgeted to decrease -8.36% less than the prior year by \$4,314,435.

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

Other Funds Sources	FY19	FY18	Difference	% Change
Taxes	\$ 20,584,380	\$ 20,426,830	\$ 157,550	0.8%
Licenses, Permits & Fees from Services	9,969,773	5,868,429	4,101,344	69.9%
Interest Income	79,260	49,475	29,785	60.2%
Intergovernmental	1,904,000	5,800,451	(3,896,451)	-67.2%
Total Revenue	32,537,413	32,145,185	392,228	1.2%
Transfers In	5,808,008	5,764,520	43,488	0.8%
Cash On Hand	9,121,061	13,871,212	(4,750,151)	-34.2%
Total Transfers In and Cash On Hand	14,929,069	19,635,732	(4,706,663)	-24.0%
Total OF Sources	\$ 47,466,482	\$ 51,780,917	\$ (4,314,435)	-8.3%

OTHER FUNDS USES

Kendall County's Other Funds' Uses include Expenditures totaling \$39,708,183 and Transfers Out totaling 7,758,299.

Other Funds pay 38% the County's total Personnel costs, these costs include salaries, IMRF and FICA Expenditures. Personnel, Contractual, Commodities, Other, and Transfers Out for Debt are estimated to increase over the prior year, while Capital, Debt Service and Transfers Out for Operations estimated to decrease.

Other Funds Uses	FY19	FY18	Difference	% Change
Personnel	\$ 13,527,695	\$ 13,070,085	\$ 457,610	3.5%
Contractual	5,385,906	5,160,486	225,420	4.4%
Commodities	1,115,934	1,045,739	70,195	6.7%
Capital	14,681,281	18,929,968	(4,248,687)	-22.4%
Other	1,487,264	1,104,081	383,183	34.7%
Debt Service	3,510,103	3,533,705	(23,602)	-0.7%
Total Expenditure	39,708,183	42,844,064	(3,135,881)	-7.3%
Transfers Out for Operations	4,210,287	5,415,489	(1,205,202)	-22.3%
Transfers Out for Reserves	335,000	335,000	-	0.0%
Transfers Out for Debt Service	3,213,012	3,186,364	26,648	0.8%
Total Transfers Out and Cash Balance Increase	7,758,299	8,936,853	(1,178,554)	-13.2%
Total OF Uses	\$ 47,466,482	\$ 51,780,917	\$ (4,314,435)	-8.3%

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
- 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 2018, is paid in 2019.

The PTELL calculation yields an estimated Capped Property Tax Levy Extension of \$21,710,904. This amount is 1.1% greater than the prior year's Capped Property Tax Levy Extension of \$21,472,796.

	Current Year	Prior Year	Difference	% Change
Est. Rate Setting EAV	\$ 3,514,794,834	\$ 3,029,500,354	\$ 485,294,480	16.0%
Est. New Construction	40,480,918	38,488,173	1,992,745	5.2%
CPI	2.1%	2.1%	-	0.0%
Est. Property Tax Levy	21,710,904	21,472,796	238,108	1.1%

$$\frac{\text{Previous Year Extension} * [1 + (\frac{2017 \text{ CPI}}{100})]}{\text{FY18 EAV} - \text{FY18 New Construction}} * \text{FY18 EAV} = \frac{\$21,472,796 * 1}{\$3.51B - \$40.5M} * \$3.51B = \$21.7M$$

The \$21,710,904 Property Tax Levy accounts for 54.7% of the \$39,661,894 total Tax Revenue to be collected in FY19.

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 2017 CPI was 2.1% and is used to calculate the 2018 levy extension for taxes payable in 2019. Kendall County did not increase the existing property's tax levy by the 2017 CPI rate of 2.1%. Instead, the 2018 calculated property tax levy will increase by the amount of taxes levied on new properties added to the tax roll in 2018.



EQUALIZED ASSESSED VALUE (EAV)

Kendall County's 2018 estimated gross Equalized Assessed Value (EAV) of property is approximately \$3,519,181,146 or \$3.52B

RATE SETTING EQUALIZED ASSESSED VALUE (EAV)

Kendall County's 2018 Rate Setting Equalized Assessed Value (EAV) of Property is estimated at \$3,514,794,834 or \$3.51B. This lesser value EAV is used to estimate the levy extension to allow for potential Board of Review reductions.

NEW CONSTRUCTION

Kendall County's 2018 estimated New Construction value is approximately \$40,480,918. This amount is 5.2% greater than the prior year's New Construction value of \$38,488,173.

New Construction valued at \$40,480,918 is anticipated to increase the tax levy by \$238,109 in new taxes.

STAFFING

Kendall County budgeted 333.3 positions in FY19. These positions include 308.7 full time and 24.6 part-time positions. The Personnel count is down 1.2 FT positions and up 2.5 PT positions from FY18.

FTE position changes occurred in the following offices/departments: Administrative Services, Circuit Clerk, Circuit Court Judge, Corrections, and Sheriff.

HIGHWAY CAPITAL

The Kendall County Highway Department's 2019-2023 5-Year Surface Transportation Program totals \$43.7M. Estimated FY19 expenditures total \$9.61M for Bridge Repair & Replacement, Road and Traffic Signal Construction, Culvert Replacement, Resurfacing, Pavement Preservation, and Engineering projects.

FY19 Highway Project Funding

Funding Source	Amount
County Bridge	\$ 125,000
Transportation Sales Tax	2,780,000
Motor Fuel Tax	2,500,000
Transportation Sales Tax/Co. Bridge	4,200,000
	<u>\$ 9,605,000</u>

FY19 Budget Summary

Sources	%	All Funds	General Fund	Other Funds
Taxes	52.1%	39,661,894	19,077,514	20,584,380
Licenses, Permits & Fees from Services	21.1%	16,040,467	6,070,694	9,969,773
Interest	0.3%	229,260	150,000	79,260
Intergovernmental	3.5%	2,626,024	722,024	1,904,000
Transfers In	11.0%	8,374,799	2,566,791	5,808,008
Subtotal Revenue		66,932,444	28,587,023	38,345,421
Cash on Hand	12.0%	9,121,061		9,121,061
Total Sources	100.0%	76,053,505	28,587,023	47,466,482

Uses	%	All Funds	General Fund	Other Funds
Personnel	46.3%	35,241,851	21,714,156	13,527,695
Contractual	13.7%	10,440,676	5,054,770	5,385,906
Commodities	2.3%	1,711,590	595,656	1,115,934
Capital	19.7%	14,990,321	309,040	14,681,281
Other	2.4%	1,840,165	352,901	1,487,264
Debt Service	4.6%	3,510,103		3,510,103
Subtotal Expenditure		67,734,706	28,026,523	39,708,183
Transfers Out for Operations	5.7%	4,330,787	120,500	4,210,287
Transfers Out for Reserves	0.6%	485,000	150,000	335,000
Transfers Out for Debt Service	4.6%	3,503,012	290,000	3,213,012
Subtotal Other Uses		8,318,799	560,500	7,758,299
Total Uses	100.0%	76,053,505	28,587,023	47,466,482

Property Tax

PROPERTY TAX

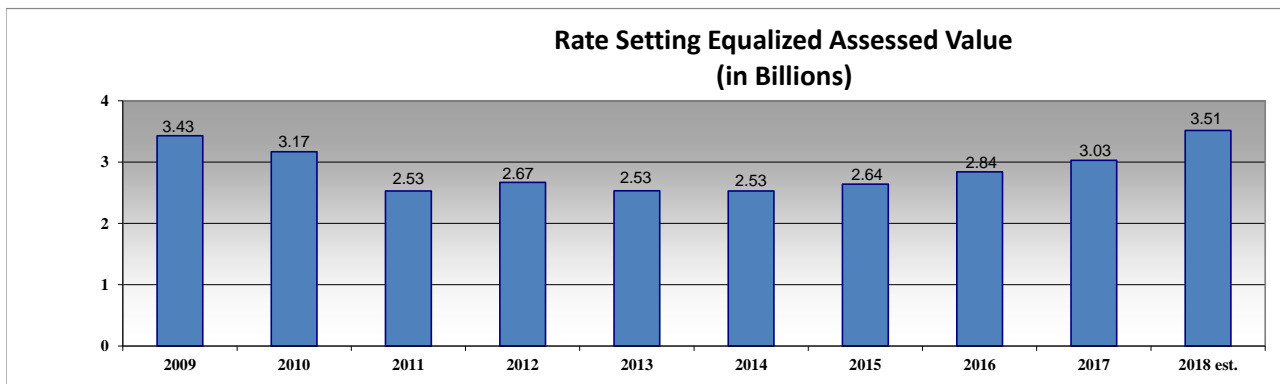
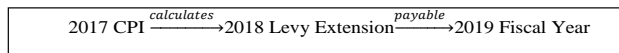
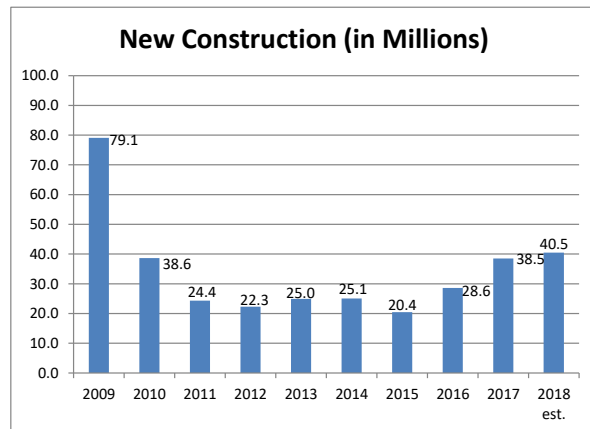
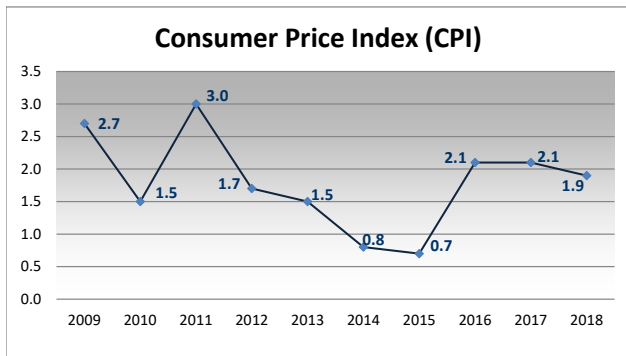
To calculate the estimated ad valorem property tax levy, the following formula uses the prior year's levy extension, CPI, current property Equalized Assessed Value (EAV) and current new construction value:

$$\frac{\text{Previous Year Extension} * [1 + (\text{2017 CPI} / 100)]}{\text{FY18 EAV} - \text{FY18 New Construction}} * \text{FY18 EAV}$$

The current fiscal year estimated ad valorem property tax levy is: $\frac{\$21,472,796 * 1}{\$3.51B - \$40.5M} * \$3.51B = \$21.7M$

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

Fund	2018 Tax Year payable 2019		2017 Tax Year payable 2018		2016 Tax Year payable 2017	
	FY19 - Estimate	%	FY18 - Actual	%	FY17 - Actual	%
General Fund	11,502,524	53.0%	11,020,110	51.3%	10,950,506	51.6%
IMRF	2,950,000	13.6%	3,100,694	14.4%	2,999,925	14.1%
Social Security	1,407,000	6.5%	1,557,163	7.3%	1,535,030	7.2%
County Highway Fund	1,500,000	6.9%	1,499,906	7.0%	1,500,104	7.1%
Liability Insurance Fund	1,242,780	5.7%	1,183,626	5.5%	1,100,020	5.2%
708 Mental Health Fund	932,000	4.3%	931,874	4.3%	930,218	4.4%
Health & Human Services Fund	757,000	3.5%	757,072	3.5%	757,009	3.6%
County Bridge Fund	500,000	2.3%	499,868	2.3%	500,035	2.4%
Veterans Assistance Cms.	370,800	1.7%	369,599	1.7%	403,776	1.9%
Social Services for Seniors Fund	350,000	1.6%	350,210	1.6%	350,110	1.6%
Extension Education Fund	183,800	0.8%	187,526	0.9%	187,691	0.9%
Tuberculosis Fund	15,000	0.1%	15,148	0.1%	15,049	0.1%
Total Capped Levies	21,710,904	100.0%	21,472,796	100.0%	21,229,471	100.0%
Uncapped Levy: PBC Lease Fund						
Total All Levies	21,710,904		21,472,796		21,229,471	



Property Tax Rate

PROPERTY TAX RATE

The estimated property tax rate is calculated using the formula:

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

$$\frac{\$21,710,904 * 100}{\$3.51 B} = .6177$$

$$\frac{\$21,472,796 * 100}{\$3.03 B} = .7088$$

Fund	Maximum Rate	FY19 Budget		FY18 Budget	
		FY18 Est. Levy	FY18 Est. Rate	FY17 Levy	FY17 Est. Rate
General Fund		11,502,524	0.32726	11,020,110	0.36376
IMRF		2,950,000	0.08393	3,100,694	0.10235
Social Security		1,407,000	0.04003	1,557,163	0.05140
County Highway Fund	0.200	1,500,000	0.04268	1,499,906	0.04951
Liability Insurance Fund		1,242,780	0.03536	1,183,626	0.03907
708 Mental Health Fund	0.050	932,000	0.02652	931,874	0.03076
Health & Human Services Fund	0.100	757,000	0.02154	757,072	0.02499
County Bridge Fund	0.250	500,000	0.01423	499,868	0.01650
Veterans Assistance Cms.	0.020	370,800	0.01055	369,599	0.01220
Social Services for Seniors Fund	0.025	350,000	0.00996	350,210	0.01156
Extension Education Fund	0.050	183,800	0.00523	187,526	0.00619
Tuberculosis Fund	0.050	15,000	0.00043	15,148	0.00050
Total Capped Levies		21,710,904	0.61770	21,472,796	0.70879

Property Tax Bill - Village of Oswego Example

Property Tax Bill - Village of Oswego Example
Kendall County
Oswego FPD
Forest Preserve
Waubensee JC #516
Oswego Library District
Oswego Park District
Oswego Township
Oswego Road District
Oswego School District #308
Village of Oswego
Total

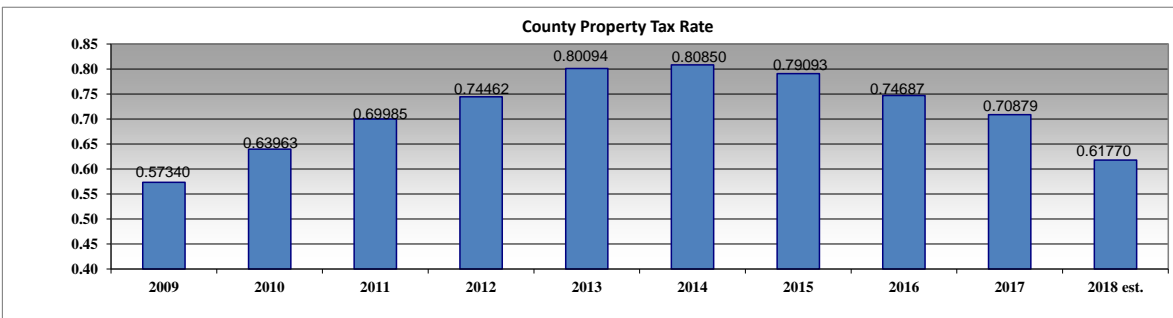
FY19 Budget		FY18 Budget	
Rate per \$100	% Change	Rate per \$100	% of Total
0.6177	-12.85%	0.7088	6.91%
		0.7377	7.20%
		0.1752	1.71%
		0.5514	5.38%
		0.2808	2.74%
		0.4668	4.55%
		0.0814	0.79%
		0.1824	1.78%
		6.9131	67.43%
		0.1540	1.50%
		10.2516	100.00%



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*

	FY19 Budget	FY18 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	0.6177	0.7088
Estimated Tax	\$205.90	\$236.27
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	0.6177	0.7088
Estimated Tax	\$432.39	\$496.16

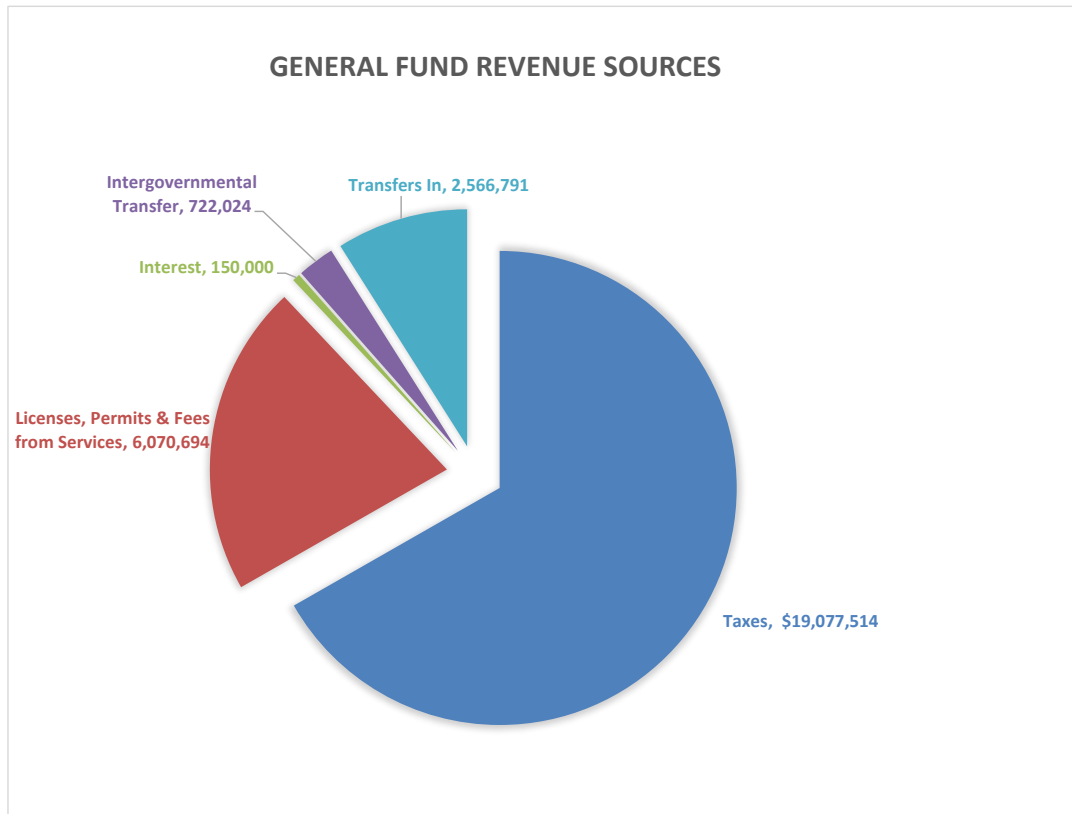


General Fund Revenue and Transfers In

FY19 Estimated General Fund Revenue & Transfers In

Revenue Sources \$200,000 or Greater		
Revenue	Est. Amount	% of Total
Ad Valorem (Property) Tax	\$ 11,502,524	40.2%
1/4 Cent Sales Tax	3,105,000	10.9%
State Income Tax	2,221,490	7.8%
Transfer from Public Safety Sales Tax	1,822,523	6.4%
Federal Inmate Revenue	1,618,750	5.7%
Health Insurance - Employee Contribution	1,265,420	4.4%
Circuit Clerk Fees	800,000	2.8%
Local Use Tax	685,000	2.4%
State Sales Tax	550,000	1.9%
County Real Estate Transfer Tax	425,000	1.5%
Health Department Benefit Reimbursement	413,241	1.4%
Personal Property Replacement Tax	370,000	1.3%
Probation Officer Salary Reimbursement	357,147	1.2%
County Clerk Fees	325,000	1.1%
Fines & Forfeits	325,000	1.1%
Property Tax Late Payment Penalty	325,000	1.1%
KenCom Health Insurance Reimbursement	297,483	1.0%
Corrections Board & Care	219,000	0.8%
Franchise Tax	218,500	0.8%
Subtotal	26,846,078	93.9%
Revenue Sources under \$200,000	1,740,945	6.1%
Total	\$28,587,023	100%

Revenue Sources by Category		
Category	Est. Amount	% of Total
Taxes	\$ 19,077,514	66.7%
Licenses, Permits & Fees from Services	6,070,694	21.2%
Interest	150,000	0.5%
Intergovernmental Transfer	722,024	2.5%
Transfers In	2,566,791	9.0%
	\$28,587,023	100%



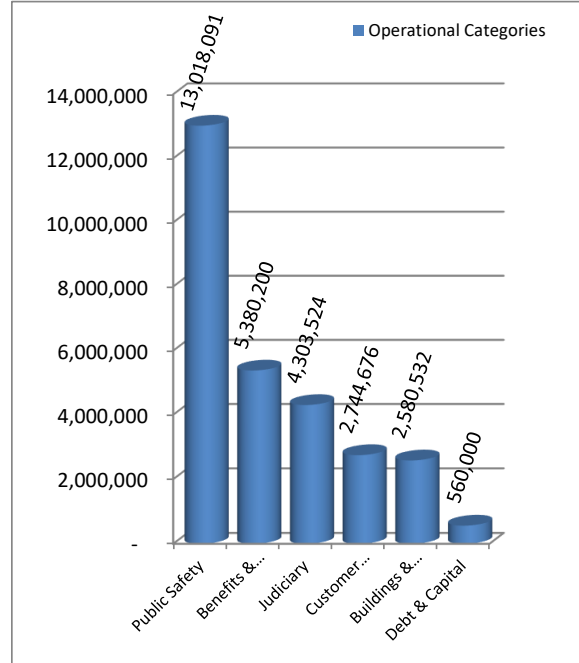
General Fund Expenditures and Transfers Out

FY19 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:

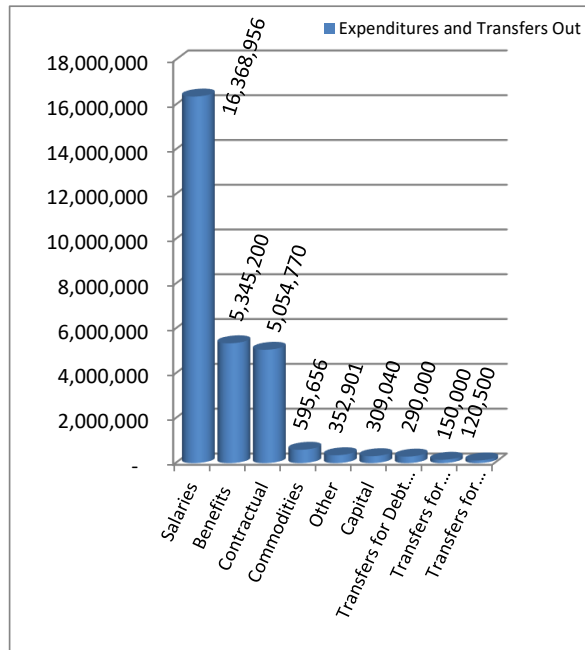
GF Operational Categories

Public Safety	13,018,091	45.5%
Benefits & Fixed Costs	5,380,200	18.8%
Judiciary	4,303,524	15.1%
Customer Service	2,744,676	9.6%
Buildings & Technology	2,580,532	9.0%
Debt & Capital	560,000	2.0%
Total	28,587,023	100.0%



GF Total Expenditures & Transfers Out

Salaries	16,368,956	57.3%
Benefits	5,345,200	18.7%
Contractual	5,054,770	17.7%
Commodities	595,656	2.1%
Other	352,901	1.2%
Capital	309,040	1.1%
Transfers for Debt Service	290,000	1.0%
Transfers for Reserves	150,000	0.5%
Transfers for Operations	120,500	0.4%
Total	28,587,023	100.0%



Other Funds Revenue and Transfers In

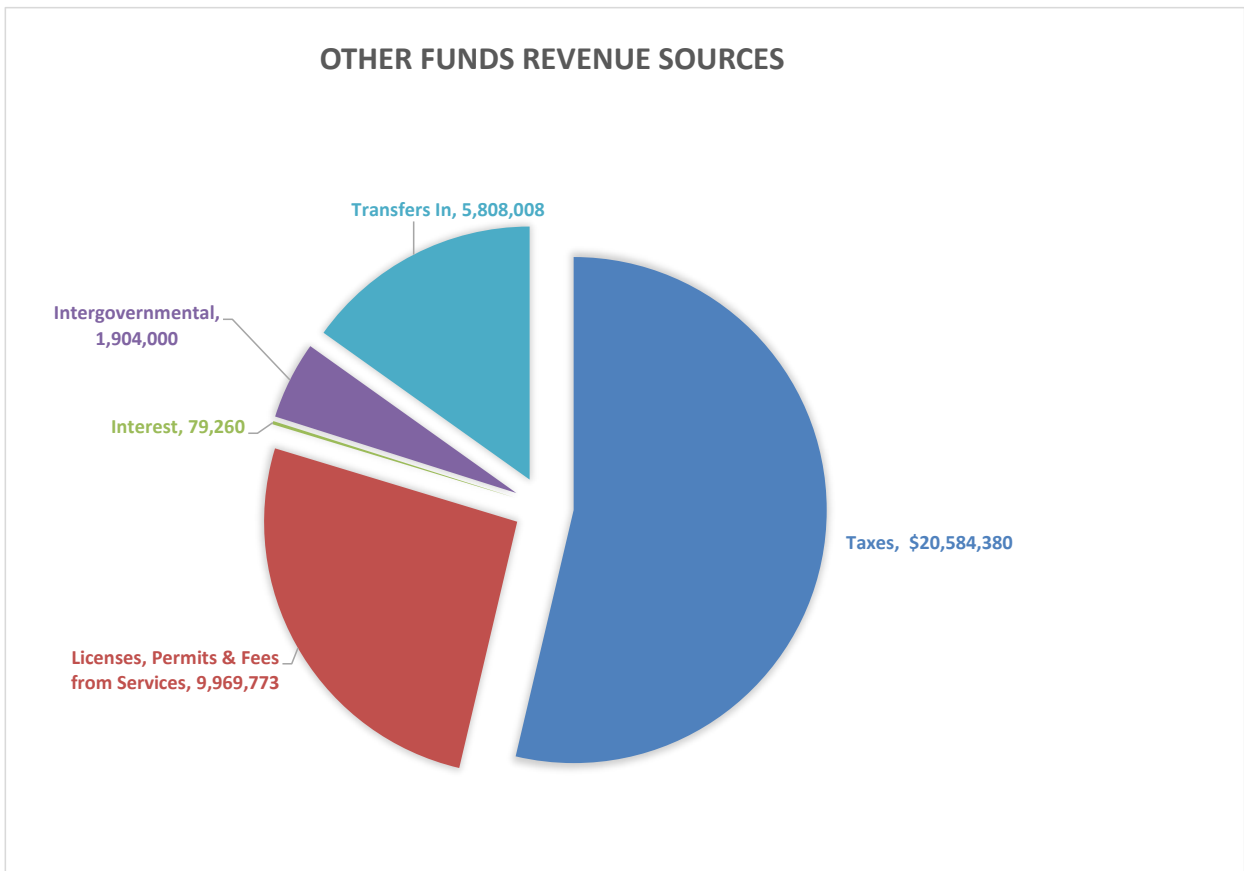
FY19 Estimated Other Funds Revenue & Transfers In

Revenue Sources \$500,000 or Greater

Revenue	Est. Amount	% of Total
Ad Valorem (Property) Tax - Capped	\$ 9,288,780	24.2%
Public Safety Sales Tax	5,220,000	13.6%
Transportation Sales Tax	5,000,000	13.0%
Social Security - Employee Contributions	1,560,000	4.1%
County Motor Fuel Tax	1,500,000	3.9%
HHS State Grant CAT Program	1,505,038	3.9%
IMRF - Employee Contributions	1,200,000	3.1%
Kendall Area Transit - IL DOAP Grant	700,000	1.8%
Subtotal	25,973,818	67.7%
Revenue Sources under \$500,000	12,371,603	32.3%
Total	\$38,345,421	100%

Revenue Sources by Category

Category	Est. Amount	% of Total
Taxes	\$ 20,584,380	53.7%
Licenses, Permits & Fees from Services	9,969,773	26.0%
Interest	79,260	0.2%
Intergovernmental	1,904,000	5.0%
Transfers In	5,808,008	15.1%
Total	\$38,345,421	100%



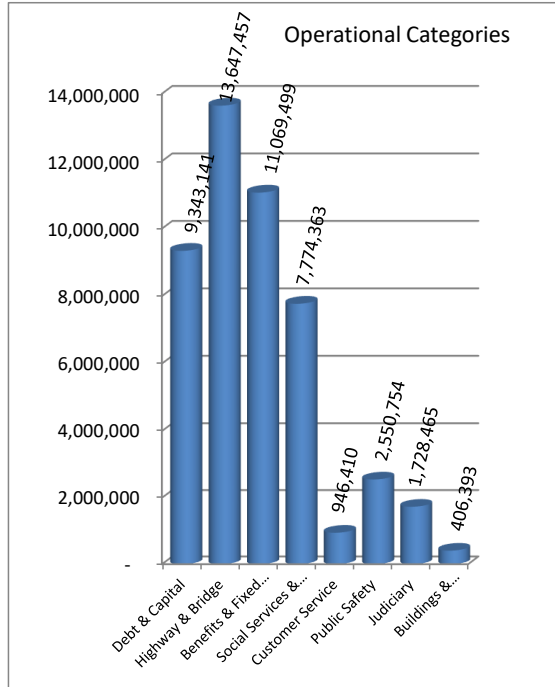
Other Funds Expenditures and Transfers Out

FY19 Other Funds Expenditures

There are eighty-seven (87) Other Funds which provide funding for 11 departments/Offices, 5 capital funds, 1 reserve fund and 3 debt service funds in the following operational categories:

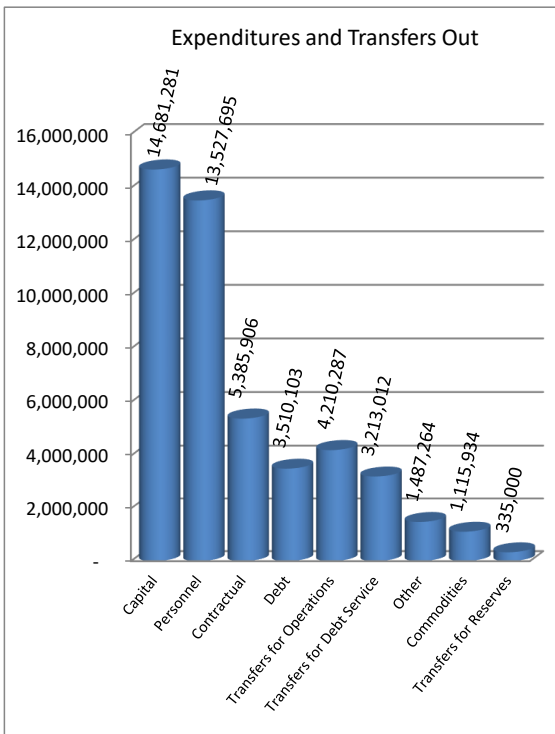
Other Funds Operational Categories

Debt & Capital	9,343,141	19.7%
Highway & Bridge	13,647,457	28.8%
Benefits & Fixed Costs	11,069,499	23.3%
Social Services & Health	7,774,363	16.4%
Customer Service	946,410	2.0%
Public Safety	2,550,754	5.4%
Judiciary	1,728,465	3.6%
Buildings & Technology	406,393	0.9%
Total	47,466,482	100.0%



Other Funds Expenditures & Transfers Out

Capital	14,681,281	30.9%
Personnel	13,527,695	28.5%
Contractual	5,385,906	11.3%
Debt	3,510,103	7.4%
Transfers for Operations	4,210,287	8.9%
Transfers for Debt Service	3,213,012	6.8%
Other	1,487,264	3.1%
Commodities	1,115,934	2.4%
Transfers for Reserves	335,000	0.7%
Total	47,466,482	100.0%



Personnel

	BUDGET FY16	BUDGET FY17	BUDGET FY18	BUDGET FY19
<u>General Fund - Full Time</u>				
Administrative Services	4.5	4.5	3.5	3.8
Assessment Office	5	5	5	5
Board of Review	3	3	3	3
Circuit Court Clerk	17.7	16.75	16	17
Circuit Court Judge	1.8	1.8	1.8	2
Combined Court Services (Probation)	22	22	21	21
Coroner	2	2	2	2
Corrections	54	50	50	47.5
County Board	10	10	10	10
County Clerk & Recorder	3	3	2	2
County Clerk & Recorder - Election Costs	3	3	3	3
Facilities Management	8	8	8	8
Planning, Building and Zoning	3	2	2	2
Public Defender	6	6	6	6
Sheriff	66	62	63	61.2
States Attorney	20	20	20	20
Technology Services	4.6	5.6	5.5	5.5
Treasurer	7	7	6	6
Total General Fund - FT	240.6	231.65	227.75	225.01
<u>General Fund - Part Time</u>				
Planning, Building and Zoning	0	1	1	1.3
Sheriff	2.5	4.5	4.5	8.2
Treasurer			0.7	0.7
Total General Fund - PT	2.5	5.5	6.5	10.2
Total General Fund Personnel	243.1	237.15	234.26	235.25

Personnel

	BUDGET FY16	BUDGET FY17	BUDGET FY18	BUDGET FY19
<u>Other Funds - Full Time</u>				
Animal Control	2	2	2	2
Circuit Court Clerk - Child Support Collection	2	2	2	3
Circuit Court Clerk - Circuit Clerk Document Storage	6	6	6	6
Circuit Court Clerk - Court Automation	1	1	1	1
Circuit Court Clerk - Operation/Administrative	0.3	0.3	0	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	1
Economic Development	0.5	0.5	0.5	0.2
GIS Mapping	4	3.4	3.5	3.5
Health & Human Services	46	44	44	44
Highway	12	12	12	12
Kendall County Drug Court			1	2
Law Library	0.2	0.2	0.2	0
Veterans Assistance Commission	3	3	3	3
Total Other Funds - FT	83.0	80.35	82.22	83.72
<u>Other Funds - Part Time</u>				
Animal Control	3.0	3.0	3.3	3.2
Health & Human Services	3.3	6.1	10.3	10.2
Highway	0	0	0.5	0
Kendall County Drug Court			0.5	0
Veterans Assistance Commission	0.7	0.7	1	1
Total Other Funds - PT	7.0	9.8	15.6	14.3
Total Other Funds Personnel	90.0	90.15	97.82	98.04
Personnel Summary				
<u>Full Time</u>				
General Fund	240.6	231.65	227.75	225.01
Other Funds	83.0	80.4	82.2	83.7
Total FT Personnel	323.6	312.0	310.0	308.7
<u>Part Time</u>				
General Fund	2.5	5.5	6.5	10.2
Other Funds	7.0	9.8	15.6	14.3
Total PT & Seasonal Personnel	9.5	15.3	22.1	24.6
Total All Funds Personnel	333.1	327.3	332.1	333.3

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 capital expenditures and \$2,808,093 in Other Fund capital expenditures.
FY19: The Finance Committee approved \$120,000 in General Fund capital expenditures and \$2,734,945 in Other Fund capital 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	\$2,620,682	\$1,232,178	\$1,412,136	\$1,464,537	\$4,390,625	\$11,120,158

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	\$2,066,682	\$944,628	\$1,015,536	\$1,193,837	\$4,090,855	\$9,311,538

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	\$554,000	\$287,550	\$396,600	\$270,700	\$299,770	\$1,443,120

**Kendall County
FY19 Capital Expenditures**

Description (Vehicle, Equipment, Furnishings, Office Alterations, Other)		Subtotal	General Fund #010	Capital Improv Fund #040	Highway Fund #120	Animal Control Capital #340	GIS #510	Public Safety Capital #750	Veteran's Assistance #890	SH Vehicle #910	Commissary Fund #403	Other Fund
Facilities Management - Office Alterations												
1 Office Alterations - Courthouse	750-2-000-6650							7,500				
2 Office Alterations - Courthouse	750-2-000-6650							10,000				
3 Office Alterations - Historic Courthouse	040-2-000-6650			80,000								
4 Equipment - Animal Control	340-2-000-6650					55,000						
5 Vehicle	010-2-000-9101		45,000									
6 Furnishings - Courthouse	750-2-000-6650							20,000				
7 Office Alterations - Courthouse	750-2-000-6650							5,000				
8 Other - Courthouse	750-2-000-6650							90,000				
9 Furnishings - Courthouse	750-2-000-6650							20,000				
		332,500	45,000	80,000		55,000	-	152,500	-	-	-	-
Facilities Management - Mechanical Systems												
10 Equipment - Animal Control						15,000						
11 Equipment - Public Safety Center	750-2-000-6653							850,000				
12 Other - County Office Building	040-2-000-6650			118,000								
13 Equipment - Courthouse	750-2-000-6653							60,000				
14 Replace hallway carpet 2nd Floor HHS	010-2-100-9101		20,000									
		1,063,000	20,000	118,000		15,000	-	910,000	-	-	-	-
Facilities Management - Roofs												
15 Other - Courthouse	750-2-000-6650							2,800				
16 Other - Health Dept.	750-2-000-6650							2,800				
17 Other - Public Safety Center	750-2-000-6650							2,800				
		8,400	-	-		-	-	8,400	-	-	-	-
Facilities Management - Parking Lots												
18 Public Safety Center - Squad Parking Lot	750-2-000-6650							37,854				
19 Health Dept. Rear Lot	750-2-000-6650							1,459				
20 Center Road between Courthouse & Health Dept.	750-2-000-6650							25,553				
		64,866	-	-		-	-	64,866	-	-	-	-
Sheriff												
21 Transport Van - Corrections	010-2-000-9109		55,000									
22 Taser (20)	750-2-000-6650							39,960				
23 Brazos	750-2-000-6650							50,243				
24 Patrol Squad - Chevy to Ford	750-2-000-6650							39,739				
25 Patrol Squad - Chevy to Ford	750-2-000-6650							39,739				
26 Patrol Squad - Chevy to Ford	750-2-000-6650							39,739				
27 Secure Pass	750-2-000-6650							150,000				
28 Washer and dryer	403-2-000-64xx										18,989	
29 Convection Oven	403-2-000-64xx										6,000	
30 Detective Vehicle	910-2-000-6650									27,500		
31 Inmate bar code identification system and printer	750-2-000-6650							24,840				
		491,749	55,000	-		-	-	384,260	-	27,500	24,989	-

**Kendall County
FY19 Capital Expenditures**

Description (Vehicle, Equipment, Furnishings, Office Alterations, Other)		Subtotal	General Fund #010	Capital Improv Fund #040	Highway Fund #120	Animal Control Capital #340	GIS #510	Public Safety Capital #750	Veteran's Assistance #890	SH Vehicle #910	Commissary Fund #403	Other Fund
Sheriff - Courthouse												
32 X-ray machine - multi angle												70,000
33 X-ray machine - multi angle												70,000
34 Metal detector - handicap accessible												7,500
35 Replace 7 locks												12,600
36 Rolling Ballistic Shield Level III++												6,830
		166,930	-	-	-	-	-	-	-	-	-	166,930
Technology Services												
37 2 Host Servers @ \$20,000 each				40,000								
38 5 switches for PSC @ \$3,000 each	040-2-000-6650 750-2-000-6650							15,000				
39 Windows 10 Upgrade	750-2-000-6650							50,000				
		105,000	-	40,000	-	-	-	65,000	-	-	-	-
GIS												
40 Storage	510-2-000-xxxx						32,000					
		32,000	-	-	-	-	32,000	-	-	-	-	-
Treasurer												
41 New County Accounting and Payroll (Tyler Technologies)	040-2-000-6650			382,000								
		382,000	-	382,000	-	-	-	-	-	-	-	-
VAC												
42 Replace office equipment as needed	890-2-000-xxxx								1,500			
43 Replace office furniture	890-2-000-xxxx								7,000			
		8,500	-	-	-	-	-	-	8,500	-	-	-
Highway - Durable Equipment												
44 Dump Truck	120-2-000-9999				173,685							
45 Mowing Tractors	120-2-000-9999				26,315							
		200,000	-	-	200,000	-	-	-	-	-	-	-
Grand Total		2,854,945	120,000	620,000	200,000	70,000	32,000	1,585,026	8,500	27,500	24,989	166,930



KENDALL COUNTY HIGHWAY DEPARTMENT
5-YEAR SURFACE TRANSPORTATION PROGRAM
2019 - 2023

Revised 09/18/18

	ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
1	Grove Road	Bridge Replacement	Aux Sable Creek Bridge S. of Van Dyke	\$3,000,000	TST / Co. Bridge	2019	Spring Letting
2	Ridge Road	Construction	Intersection Improvement at Holt Rd.	\$2,000,000	Trans. Sales Tax	2019	Spring Letting
3	Fox River Drive	Construction	Bridge over Clear Creek in Millington	\$1,200,000	TST / Co. Bridge	2019	Uncertain Letting Date
4	Galena Road	Traffic Signal	At Concord Drive Intersection	\$150,000	Trans. Sales Tax	2019	IGA w/ Montgomery
5	County Highways	HMA Resurfacing	Galena Road & Fox River Drive	\$2,500,000	Motor Fuel Tax	2019	Spring Letting
6	County Highways	Pavement Preservation	Various Locations	\$100,000	Trans. Sales Tax	2019	Fall Letting
7	Various	KC-TAP	Transportation Alternatives Program	\$50,000	Trans. Sales Tax	2019	
8	Orchard Road	Phase II Engineering	Intersection Improvement at U.S. Route 30	\$100,000	Trans. Sales Tax	2019	Multi-Agency IGA
9	Orchard Road	Preliminary Engineering	Gates Creek Watershed Improvement	\$30,000	Trans. Sales Tax	2019	
10	Fox River Drive	PE - Bridge Joint Repairs	Fox River Drive over Fox River	\$25,000	Co. Bridge	2019	
11	Eldamain Road	PE - Concrete Patching	U.S. Rte. 34 to Menards Distribution Center	\$100,000	Trans. Sales Tax	2019	
12	Caton Farm Road	PE - Bridge Replacement	Caton Farm Road over Aux Sable Creek	\$100,000	Co. Bridge	2019	
13	Lisbon Road	Preliminary Engineering	Drainage-Sidewalk improvements in Lisbon	\$50,000	Trans. Sales Tax	2019	
14	Ridge Road	Preliminary Engineering	Theodore Street to Caton Farm Road	\$150,000	Trans. Sales Tax	2019	
15	Ridge Road	Preliminary Engineering	Intersection Improvement at Rte. 52	\$50,000	Trans. Sales Tax	2019	
16	Eldamain Road	Concrete Patching	U.S. Rte. 34 to Menards Distribution Center	\$1,000,000	Trans. Sales Tax	2020	
17	Fox River Drive	Bridge Joint Repairs	Fox River Drive over Fox River	\$100,000	Co. Bridge	2020	
18	Orchard Road	Construction	Gates Creek Watershed Improvement	\$300,000	Trans. Sales Tax	2020	
19	Lisbon Road	Construction	Drainage-Sidewalk improvements in Lisbon	\$150,000	Trans. Sales Tax	2020	
20	County Highways	HMA Resurfacing	Various Locations TBD	\$2,000,000	Motor Fuel Tax	2020	
21	County Highways	Pavement Preservation	Various Locations	\$100,000	Trans. Sales Tax	2020	
22	Various	KC-TAP	Transportation Alternatives Program	\$50,000	Trans. Sales Tax	2020	
23	Caton Farm Road	LA - Bridge Replacement	Caton Farm Road over Aux Sable Creek	\$25,000	Co. Bridge	2020	
24	Township Bridge	Preliminary Engineering	Township Bridge Program	\$35,000	State / Co. / Twp.	2020	
25	Galena Road	Preliminary Engineering	Intersection Improvement at Cannonball	\$75,000	Trans. Sales Tax	2020	
26	Galena Road	Preliminary Engineering	Intersection Improvement at Kennedy	\$75,000	Trans. Sales Tax	2020	



KENDALL COUNTY HIGHWAY DEPARTMENT
5-YEAR SURFACE TRANSPORTATION PROGRAM
2019 - 2023

Revised 09/18/18

	ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
27	Ridge Road	PE & Land Acquisition	Theodore Street to Caton Farm Road	\$250,000	Trans. Sales Tax	2020	
28	Ridge Road	Preliminary Engineering	Intersection Improvement at Rte. 52	\$50,000	Trans. Sales Tax	2020	
29	Orchard Road	PE - Phase 2	Collins Road Extension	\$800,000	\$400,000 TST	2020	KKCOM STP App
30	Fox River Drive	Preliminary Engineering	Intersection Improvement at Crimmins	\$50,000	Trans. Sales Tax	2020	
31	Ridge Road	Pavement Widening	Theodore Street to Caton Farm Road	\$2,500,000	Trans. Sales Tax	2021	
32	Galena Road	PE & Land Acquisition	Intersection Improvement at Cannonball	\$100,000	Trans. Sales Tax	2021	
33	Galena Road	PE & Land Acquisition	Intersection Improvement at Kennedy	\$100,000	Trans. Sales Tax	2021	
34	Caton Farm Road	Bridge Replacement	Caton Farm Road over Aux Sable Creek	\$750,000	TST / Co. Bridge	2021	
35	Township Bridge	TBD	Township Bridge Program	\$300,000	State / Co. / Twp.	2021	
36	Ridge Road	Construction	Intersection Improvement at Rte. 52	\$1,000,000	State / TST	2021	
37	County Highways	HMA Resurfacing	Various Locations TBD	\$2,000,000	Motor Fuel Tax	2021	
38	County Highways	Pavement Preservation	Various Locations	\$250,000	Trans. Sales Tax	2021	
39	Various	KC-TAP	Transportation Alternatives Program	\$50,000	Trans. Sales Tax	2021	
40	Orchard Road	Land Acquisition	Collins Road Extension	\$500,000	Trans. Sales Tax	2021	
41	Fox River Drive	PE & Land Acquisition	Intersection Improvement at Crimmins	\$100,000	Trans. Sales Tax	2021	
42	Walker Road	Preliminary Engineering	Realignment at Rte. 71 & Millbrook Rd.	\$100,000	Trans. Sales Tax	2021	
43	Caton Farm Road	PE - Bridge Replacement	Caton Farm Road over Aux Sable Creek	\$100,000	Co. Bridge	2021	
44	Orchard Road	Construction	Collins Road Extension	\$5,000,000	\$2.5 Million TST	2022	2022 & 2023
45	Fox River Drive	Construction	Intersection Improvement at Crimmins	\$1,000,000	Trans. Sales Tax	2022	
46	Galena Road	Construction	Intersection Improvement at Cannonball	\$1,000,000	Trans. Sales Tax	2022	
47	Galena Road	Construction	Intersection Improvement at Kennedy	\$1,000,000	Trans. Sales Tax	2022	
48	County Highways	HMA Resurfacing	Various Locations TBD	\$2,000,000	Motor Fuel Tax	2022	
49	County Highways	Pavement Preservation	Various Locations	\$250,000	Trans. Sales Tax	2022	
50	Various	KC-TAP	Transportation Alternatives Program	\$50,000	Trans. Sales Tax	2022	
51	Crimmins Road	Preliminary Engineering	Fox River Dr (N) to Fox River Dr (S)	\$100,000	Trans. Sales Tax	2022	
52	Ridge Road	Preliminary Engineering	Intersection Improvement at Johnson Rd.	\$100,000	Trans. Sales Tax	2022	



KENDALL COUNTY HIGHWAY DEPARTMENT
5-YEAR SURFACE TRANSPORTATION PROGRAM
2019 - 2023

Revised 09/18/18

	ROAD	DESCRIPTION	LIMITS	TOTAL ESTIMATE	FUNDING	YEAR	STATUS
53	Walker Road	PE & Land Acquisition	Realignment at Rte. 71 & Millbrook Rd.	\$150,000	Trans. Sales Tax	2022	
54	Caton Farm Road	LA - Bridge Replacement	Caton Farm Road over Aux Sable Creek	\$25,000	Co. Bridge	2022	
55	Grove Road	Preliminary Engineering	Intersection Improvement at Reservation Rd.	\$100,000	Trans. Sales Tax	2022	
56	Grove Road	Preliminary Engineering	Intersection Improvement at Ill. Rte. 126	\$50,000	Trans. Sales Tax	2022	
57	Fox Road	Preliminary Engineering	Intersection Improvement at Eldamain Rd.	\$100,000	Trans. Sales Tax	2022	
58	Orchard Road	Construction	Collins Road Extension	\$5,000,000	Trans. Sales Tax	2023	2022 & 2023
59	Caton Farm Road	Bridge Replacement	Caton Farm Road over Aux Sable Creek	\$750,000	TST / Co. Bridge	2023	
60	Walker Road	Construction	Realignment at Rte. 71 & Millbrook Rd.	\$1,500,000	Trans. Sales Tax	2023	
61	Grove Road	Traffic Signal	Intersection Improvement at Ill. Rte. 126	\$300,000	Trans. Sales Tax	2022	
62	County Highways	HMA Resurfacing	Various Locations TBD	\$2,000,000	Motor Fuel Tax	2023	
63	County Highways	Pavement Preservation	Various Locations	\$250,000	Trans. Sales Tax	2023	
64	Various	KC-TAP	Transportation Alternatives Program	\$50,000	Trans. Sales Tax	2023	
65	Township Bridge	Preliminary Engineering	Township Bridge Program	\$35,000	State / Co. / Twp.	2023	
66	Crimmins Road	PE & Land Acquisition	Fox River Dr (N) to Fox River Dr (S)	\$150,000	Trans. Sales Tax	2023	
67	Grove Road	PE & Land Acquisition	Intersection Improvement at Reservation Rd.	\$100,000	Trans. Sales Tax	2023	
68	Fox Road	Preliminary Engineering	Intersection Improvement at Eldamain Rd.	\$150,000	Trans. Sales Tax	2023	
69	Eldamain Road	Bridge & Approaches	Highpoint Road to River Road	*\$40,000,000	Federal / TST / MFT	2021	*Assumes 50% Fed.

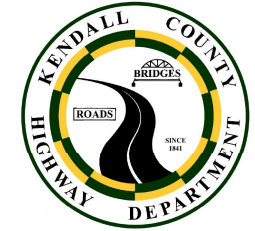
Not included in total

5-Year Total: \$43,725,000
Estimated Grants & Funds by Others: \$3,700,000
Total Estimated County Funds: \$40,025,000

*Total cost for the Eldamain Road Extension from Highpoint Road to River Road is \$40 million. 50% federal funding (\$20 million) is assumed but not guaranteed through future funding efforts, and these costs are not included in total 5-Year Plan costs.

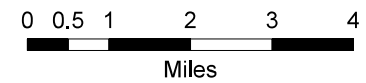
KENDALL COUNTY

5 Year Transportation Plan



Legend

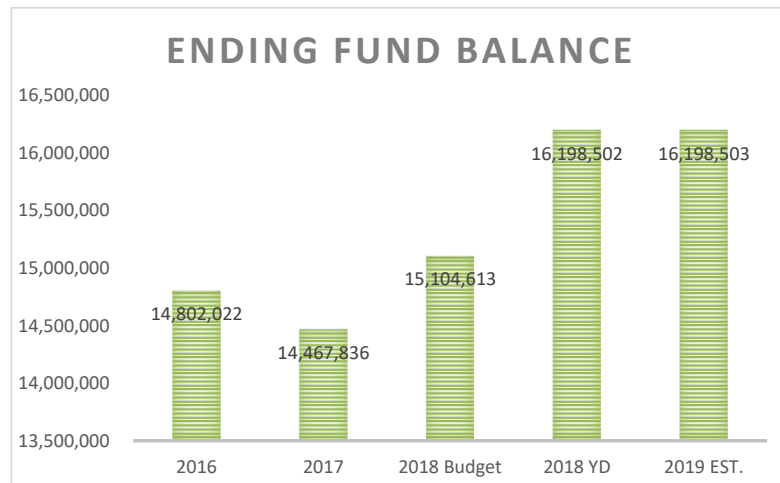
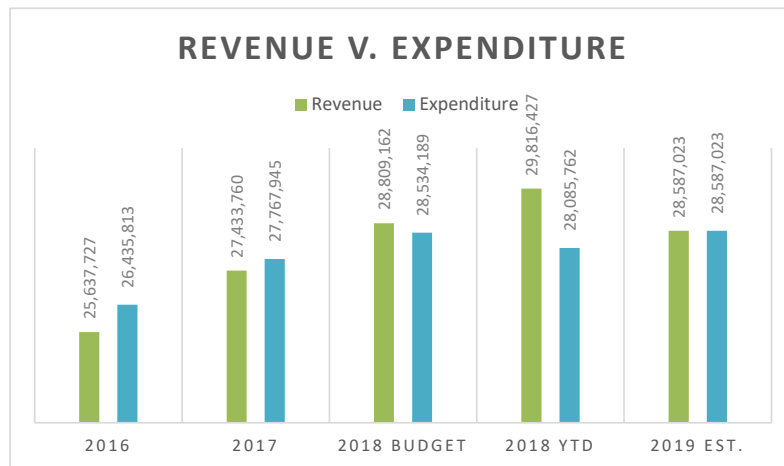
- 2019
- 2020
- 2021
- 2022
- 2023
- Unfunded
- ADJACENT COUNTY
- COUNTY
- INTERSTATE
- STATE
- FEDERAL
- BITUMINOUS
- GRAVEL
- DIRT
- LOCAL
- CORPORATE



Kendall County GIS
111 West Fox Street - Room 308
Yorkville, Illinois 60560
630.553.4212

GENERAL FUND BUDGET SUMMARY

	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance (Cash Basis)	15,600,108	14,802,021	14,829,639	14,467,836	16,198,502	9.2%
Revenue	23,700,240	25,159,955	25,131,024	25,925,159	26,020,232	3.5%
Transfers In	1,937,487	2,273,804	3,678,138	3,891,269	2,566,791	-30.2%
Total Revenue & Transfers In	25,637,727	27,433,760	28,809,162	29,816,427	28,587,023	-0.8%
Expenditure	25,895,068	27,227,445	28,093,689	27,645,262	28,026,523	-0.2%
Transfers Out	540,745	540,500	440,500	440,500	560,500	27.2%
Total Expenditure & Transfers Out	26,435,813	27,767,945	28,534,189	28,085,762	28,587,023	0.2%
Change in Fund Balance	(798,087)	(334,186)	274,973	1,730,666	0	
Ending Balance (Cash Basis)	14,802,022	14,467,836	15,104,613	16,198,502	16,198,503	7.2%
Fund Balance Months	6.7	6.3	6.4	6.9	6.8	



GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
General Fund Total Revenues	25,637,745	27,433,760	28,809,162	29,816,427	28,587,023	-0.8%
TAXES						
010-1-000-1100 Current Property Tax	10,628,855	10,928,502	11,020,153	11,000,706	11,502,524	4.4%
010-1-000-1110 Personal Property Repl. Tax	365,463	390,305	400,000	348,693	370,000	-7.5%
010-1-000-1115 State Income Tax	2,241,829	2,672,458	2,470,000	2,389,491	2,221,490	-10.1%
010-1-000-1120 Local Use Tax	729,938	626,562	630,000	692,968	685,000	8.7%
010-1-000-1125 State Sales Tax	410,417	557,243	550,000	555,931	550,000	0.0%
010-1-000-1130 Franchise Tax	220,855	235,485	230,000	225,000	218,500	-5.0%
010-1-000-1175 1/4 Cent Sales Tax	2,842,110	2,917,549	2,950,000	3,096,299	3,105,000	5.3%
010-1-000-1185 Co. Real Estate Transfer Tax	372,609	432,228	440,000	459,166	425,000	-3.4%
Total Taxes	17,812,076	18,760,332	18,690,153	18,768,255	19,077,514	2.1%
LICENSES, PERMITS, & FEES FROM SERVICES						
010-1-000-1170 Miscellaneous Revenue	27,056	22,591	30,000	55,969	30,000	0.0%
010-1-000-1180 Property Tax Late Pymnt. Penalty	350,977	315,736	350,000	308,555	325,000	-7.1%
010-1-001-1205 Facility Mgt Miscellaneous	288	92	4,000	5,000	4,000	0.0%
010-1-002-1205 Building Fees	63,222	93,241	65,000	80,942	68,000	4.6%
010-1-002-1215 Recording Fees	590	746	700	1,295	1,200	71.4%
010-1-002-1220 Zoning Fees	12,725	11,605	12,000	9,538	12,000	0.0%
010-1-002-1225 Special Use Hearing Officer	2,450	1,750	2,450	0	0	-100.0%
010-1-006-1205 County Clerk Fees	367,914	395,594	400,000	351,296	325,000	-18.8%
010-1-006-1210 Recorder's Miscellaneous	50,241	58,671	50,000	38,732	35,000	-30.0%
010-1-009-1205 Sheriff Fees	253,851	206,761	245,000	191,845	177,340	-27.6%
010-1-009-1210 Prisoner Transport	437	1,202	1,000	720	763	-23.7%
010-1-009-1220 Sheriff Miscellaneous	7,822	5,971	8,500	6,170	5,000	-41.2%
010-1-009-1225 Bond Fees	14,132	12,126	13,000	11,119	11,500	-11.5%
010-1-009-1235 Security Detail Income	9,233	33,679	25,000	48,960	40,000	60.0%
010-1-009-1240 HIDTA Reimbursement	13,022	36,114	20,000	0	0	-100.0%
010-1-009-1363 Vest Grant			7,600	0	0	-100.0%
010-1-010-1205 Corrections Board & Care	568,520	1,081,057	832,200	1,021,732	219,000	-73.7%
010-1-010-1210 Federal Inmate Revenue	229,650	309,075	328,500	692,925	1,618,750	392.8%
010-1-010-1211 Federal Inmate Mileage Reimbursement	3,559	4,757	4,050	8,883	12,417	206.6%
010-1-010-1212 Federal Inmate Transport Fees	29,348	41,878	35,200	97,400	101,920	189.5%
010-1-014-1205 Circuit Clerk Fees	890,647	780,818	850,000	795,800	800,000	-5.9%
010-1-014-1210 Cir. Clk. System Fee	44,947	42,363	42,000	40,380	20,000	-52.4%
010-1-014-1220 Cir. Clk. GPS Service Fee	7,650	9,617	7,000	6,360	5,500	-21.4%
010-1-014-1225 Cir. Clk. Periodic Impris. Fee	18,072	20,835	18,000	22,892	15,000	-16.7%
010-1-018-1205 Probation Board & Care	15,530	22,728	5,000	9,352	5,000	0.0%
010-1-019-1205 Public Defender Fees	19,841	11,288	15,000	14,261	13,300	-11.3%
010-1-020-1205 Fines & Forfeits	391,889	341,067	380,000	322,137	325,000	-14.5%
010-1-020-1215 State's Attorney Miscellaneous Revenue	112	84	500	1,256	1,000	100.0%
010-1-020-1220 State's Attorney Trial Fee	0	0	250	0	250	0.0%
010-1-020-1225 Comptroller Collection Fines/Fees	281	5,174	5,000	3,640	5,000	0.0%
010-1-020-1230 ARI Drug Court Grant Reimbursement			0	7,900	0	
010-1-022-1205 Assessment Miscellaneous	11,263	5,696	3,000	5,697	0	-100.0%
010-1-023-1205 Mapping Fees	56	122	0	99	0	
010-1-025-1205 Treasurer Fees	20,728	21,590	21,000	26,159	21,000	0.0%
010-1-027-1205 Health Insurance - Empl. Ded.	1,107,191	1,190,343	1,299,440	1,187,738	1,265,420	-2.6%
010-1-027-1210 Retired & COBRA Health Insurance	104,115	156,014	185,191	158,568	180,901	-2.3%
010-1-027-1215 Employee Health Ins. Reimbursement	7,474	238		38,697	0	
010-1-029-1205 County Building Postage Reimb.	65,698	83,119	38,500	73,507	39,710	3.1%
010-1-030-1210 Compost Fees	10,557	43,791	8,000	28,743	20,000	150.0%
010-1-032-1205 Liquor License			25,000	19,300	21,500	-14.0%
010-1-033-1205 Technology Revenue	31,654	9,739	0	310	0	
010-1-035-1205 KenCom Health Insurance Reimbursement	229,307	231,248	261,951	307,506	297,483	13.6%
010-1-035-1615 KenCom Operations Reimbursement		45,000	46,350	46,350	47,740	3.0%
Total Licenses, Permits & Fees from Services	5,003,548	5,672,718	5,645,382	6,047,731	6,070,694	7.5%

GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
INTEREST						
010-1-000-1135 Interest Income	64,145	128,780	86,500	259,791	150,000	73.4%
Total Interest	64,145	128,780	86,500	259,791	150,000	73.4%
INTERGOVERNMENTAL						
010-1-000-1140 State's Attorney Salary	192,903	144,677	144,677	145,898	147,117	1.7%
010-1-000-1145 Probation Officer Salary	325,345	283,628	357,147	443,628	357,147	0.0%
010-1-000-1150 Supervisor of Assmnt. Salary	58,221	42,279	42,350	42,850	42,350	0.0%
010-1-000-1155 Public Defender Salary	133,193	99,895	99,895	99,895	102,090	2.2%
010-1-000-1160 Election Judge	15,210	33,615		14,040	0	
010-1-000-1195 Reimb. PTI	18,056	5,176	2,000	15,852	0	-100.0%
010-1-012-1210 EMA Reimbursement from IEMA	47,997	20,524	38,000	75,572	38,000	0.0%
010-1-018-1220 Probation Officer Salary (Municipal)	8,894	13,331	11,000	11,648	13,500	22.7%
010-1-020-1210 St. Atty. Victim's Assistance Grant	20,670	0	13,920	0	21,820	56.8%
Total Intergovernmental	820,489	643,124	708,989	849,382	722,024	1.8%
TOTAL REVENUE	23,700,258	25,204,955	25,131,024	25,925,159	26,020,232	3.5%
TRANSFERS IN						
010-1-000-1368 Transfer from Drug Court Fund - Health Insurance			24,716	12,711	29,731	20.3%
010-1-000-1500 Transfer from PS Sales Tax Fund	1,218,000	1,468,000	1,822,523	1,822,523	1,822,523	0.0%
010-1-000-1500 Transfer from Court Security Fund	110,000	80,000	80,000	80,000	70,000	-12.5%
010-1-000-1500 Transfer from Probation Services Fund	38,692	30,000	37,000	37,000	50,000	35.1%
010-1-000-1500 Transfer from GIS Mapping	27,539	29,301	42,965	39,807	43,291	0.8%
010-1-000-1500 Transfer from VAC	9,591	8,512	11,536	27,846	30,187	161.7%
010-1-000-1500 Transfer from Animal Control Fund	8,665	10,991	48,475	66,461	60,078	23.9%
010-1-000-1500 Transfer from Health Dept. - Benefits Reimbursement	125,000	602,000	457,638	457,638	413,241	-9.7%
010-1-000-1500 Transfer from Cir Clerk - Court Automation			46,350	91,350	47,740	3.0%
010-1-000-1500 Transfer from Co. Special Reserve Fund			256,002	265,001	0	-100.0%
010-1-000-1500 Transfer from Building Fund			850,933	850,932	0	-100.0%
010-1-000-1500 Transfer from HAVA Grant				140,000		
Total Transfers	1,937,487	2,228,804	3,678,138	3,891,269	2,566,791	-30.2%
General Fund Total Revenue & Transfers In	<u>25,637,745</u>	<u>27,433,760</u>	<u>28,809,162</u>	<u>29,816,427</u>	<u>28,587,023</u>	<u>-0.8%</u>
GF Expenditures & Transfers Out	(26,435,813)	(27,767,945)	(28,534,189)	(28,085,762)	(28,587,023)	
GF Revenues & Transfers In	<u>25,637,745</u>	<u>27,433,760</u>	<u>28,809,162</u>	<u>29,816,427</u>	<u>28,587,023</u>	
Surplus (Deficit)	<u>(798,069)</u>	<u>(334,185)</u>	<u>274,973</u>	<u>1,730,666</u>	<u>-</u>	

GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
EXPENSES						
Administrative Services	350,172	370,227	343,200	310,645	339,612	-1.0%
Auditing & Accounting	53,300	56,925	56,925	57,750	53,950	-5.2%
Board of Review	58,560	56,907	77,545	64,164	75,985	-2.0%
Bonds & Notaries	2,004	3,055	5,320	2,104	6,625	24.5%
Capital Expenditures	140,310	144,567	20,000	26,127	120,000	500.0%
CASA Expenditures	12,000	12,000	12,000	12,000	12,000	0.0%
Circuit Court Clerk	589,888	605,721	604,715	568,296	553,921	-8.4%
Circuit Court Judge	336,859	331,081	308,947	295,429	325,184	5.3%
Combined Court Services (Probation)	1,094,379	1,259,636	1,194,018	1,162,612	1,228,883	2.9%
Contingency	0	0	126,168	0	123,640	-2.0%
Coroner	169,784	167,258	174,066	168,214	175,223	0.7%
Corrections	4,222,296	4,763,633	4,597,901	4,677,032	4,727,137	2.8%
County Assessments	293,604	309,506	298,432	300,475	308,775	3.5%
County Board	124,930	231,449	137,110	126,357	138,570	1.1%
County Clerk & Recorder	182,277	193,212	170,934	164,869	168,474	-1.4%
Election Costs	691,338	386,462	775,758	561,152	503,943	-35.0%
Emergency Management Agency	33,688	35,526	38,000	37,205	38,000	0.0%
Employee Health Insurance	4,771,025	5,047,056	5,502,000	5,213,492	5,310,200	-3.5%
Facilities Management	1,217,794	1,142,117	1,072,157	1,083,534	1,049,578	-2.1%
Farmland Review Board	248	119	325	0	325	0.0%
Jury Commission	62,228	55,233	84,788	35,989	83,409	-1.6%
KenCom Intergovernmental Agreement	1,957,820	1,951,721	1,982,505	1,985,340	2,015,227	1.7%
Merit Commission	5,579	7,050	4,000	4,000	19,910	397.8%
Planning, Building & Zoning	185,779	199,220	215,596	191,061	211,620	-1.8%
Postage County Building	67,101	28,022	45,120	57,133	44,210	-2.0%
Property Tax Services	75,199	73,460	90,000	86,744	90,000	0.0%
Public Defender	473,395	505,920	509,451	494,574	510,729	0.3%
Regional Office of Education	83,195	81,294	84,420	82,725	85,128	0.8%
Sheriff	5,389,309	5,714,843	5,911,448	6,324,065	6,042,594	2.2%
Soil & Water Conservation District Grant	32,000	32,000	32,000	32,000	31,360	-2.0%
State's Attorney	1,458,046	1,517,553	1,553,514	1,476,232	1,589,398	2.3%
Technology Services	523,891	652,402	719,809	723,005	705,374	-2.0%
Treasurer	416,056	477,118	470,363	461,083	476,959	1.4%
Unemployment Compensation	25,618	28,562	35,000	12,210	35,000	0.0%
Utilities	795,394	786,591	840,154	847,642	825,580	-1.7%
TOTAL EXPENDITURES	25,895,068	27,227,445	28,093,689	27,645,262	28,026,523	-0.2%

GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
TRANSFERS OUT:						
Debt Service						
County Bldg Debt Svs Transfer	140,000	140,000	140,000	140,000	140,000	0.0%
Courthouse Expansion Debt Svs Transfer	200,000	200,000	200,000	200,000	150,000	-25.0%
Subtotal - Debt Service	<u>340,000</u>	<u>340,000</u>	<u>340,000</u>	<u>340,000</u>	<u>290,000</u>	<u>-14.7%</u>
Capital/Reserves						
Gen Fund Special Reserve for Tax Appeals	-	-	-	0	-	
Subtotal - Capital/Reserve Funds	<u>150,000</u>	<u>150,000</u>	<u>50,000</u>	<u>50,000</u>	<u>150,000</u>	<u>200.0%</u>
Other Transfers Out						
Kendall Area Transit Fund	25,500	25,500	25,500	25,500	25,500	0.0%
Economic Development Fund	24,000	25,000	25,000	25,000	25,000	0.0%
State of IL - Unclaimed Funds	1,245	-	-			
27th Payroll					70,000	
Subtotal - Other Transfers Out	<u>50,745</u>	<u>50,500</u>	<u>50,500</u>	<u>50,500</u>	<u>120,500</u>	<u>138.6%</u>
TOTAL TRANSFERS OUT	<u>540,745</u>	<u>540,500</u>	<u>440,500</u>	<u>440,500</u>	<u>560,500</u>	<u>27.2%</u>
TOTAL EXPENDITURES AND TRANSFERS OUT	<u>26,435,813</u>	<u>27,767,945</u>	<u>28,534,189</u>	<u>28,085,762</u>	<u>28,587,023</u>	<u>0.2%</u>

Other Funds Summary

	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% Change In Budget
Geographic Information Systems						
<u>PUBLIC SAFETY SALES TAX FUND (Fund 200)</u>						
Beginning Balance	2,723,006	2,775,248	2,451,374	2,453,812	2,624,472	7.1%
Revenues	4,971,255	5,101,564	5,078,000	5,358,733	5,240,000	3.2%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	(4,919,013)	(5,423,000)	(5,188,073)	(5,188,073)	(5,214,721)	0.5%
Change in Fund Balance	52,242	(321,436)	(110,073)	170,660	25,279	-123.0%
Ending Balance	2,775,248	2,453,812	2,341,301	2,624,472	2,649,751	13.2%
<u>GIS MAPPING FUND (Fund 510)</u>						
Beginning Balance	595,973	558,733	540,167	526,534	468,694	-13.2%
Revenues	318,953	341,368	315,000	300,899	300,000	-4.8%
Expenses	298,437	312,922	362,931	289,071	331,393	-8.7%
Net Transfers In (Out)	(57,757)	(60,645)	(82,465)	(69,668)	(78,541)	-4.8%
Change in Fund Balance	(37,241)	(32,199)	(130,396)	(57,840)	(109,934)	-15.7%
Ending Balance	558,732	526,534	409,771	468,694	358,760	-12.4%
<u>GIS RECORDING FUND (Fund 370)</u>						
Beginning Balance	108,581	104,623	100,066	97,944	86,834	-13.2%
Revenues	39,646	42,476	43,000	37,766	38,000	-11.6%
Expenses	43,604	49,155	48,876	48,876	48,876	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(3,958)	(6,679)	(5,876)	(11,110)	(10,876)	85.1%
Ending Balance	104,623	97,944	94,190	86,834	75,958	-19.4%
Levy Funds						
<u>HEALTH & HUMAN SERVICES FUND (Fund 210)</u>						
Beginning Balance	3,103,613	3,031,665	2,915,108	2,719,900	2,530,171	-13.2%
Revenues	3,650,180	3,830,581	3,375,600	3,782,433	3,875,198	14.8%
Expenses	4,312,392	4,274,862	4,512,410	4,231,957	4,826,385	7.0%
Net Transfers In (Out)	590,264	132,516	284,613	259,795	302,545	6.3%
Change in Fund Balance	(71,948)	(311,765)	(852,197)	(189,729)	(648,642)	-23.9%
Ending Balance	3,031,665	2,719,900	2,062,911	2,530,171	1,881,529	-8.8%
<u>TUBERCULOSIS FUND (Fund 070)</u>						
Beginning Balance	4,239	7,223	9,810	9,783	9,491	-3.2%
Revenues	15,006	15,021	15,000	15,112	15,000	0.0%
Expenses	12,022	12,461	15,000	15,404	15,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	2,984	2,561	0	(292)	0	
Ending Balance	7,223	9,783	9,810	9,491	9,491	-3.2%
<u>COMMUNITY 708 MENTAL HEALTH BOARD FUND (Fund 050)</u>						
Beginning Balance	4	2	220	10	(0)	-100.0%
Revenues	929,668	928,353	932,000	930,324	932,000	0.0%
Expenses	127,770	104,015	118,500	118,245	119,000	0.4%
Net Transfers In (Out)	(801,900)	(824,330)	(813,500)	(812,089)	(813,000)	-0.1%
Change in Fund Balance	(2)	8	0	(10)	0	
Ending Balance	2	10	220	(0)	(0)	-100.0%
<u>SOCIAL SERVICES FOR SENIOR CITIZENS FUND (Fund 060)</u>						
Beginning Balance	14,203	13,394	10,995	10,302	1	-100.0%
Revenues	349,190	349,417	350,000	349,617	350,000	0.0%
Expenses	265,322	271,008	324,500	278,470	324,500	0.0%
Net Transfers In (Out)	(84,678)	(81,500)	(25,500)	(81,448)	(25,500)	0.0%
Change in Fund Balance	(810)	(3,091)	0	(10,301)	0	
Ending Balance	13,393	10,302	10,995	1	1	-100.0%
<u>EXTENSION EDUCATION FUND (Fund 080)</u>						
Beginning Balance	3	1	5,746	2	0	-100.0%
Revenues	187,082	187,315	187,527	187,210	183,800	-2.0%
Expenses	187,085	187,313	187,527	187,212	183,800	-2.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(3)	2	0	(2)	0	
Ending Balance	0	2	5,746	0	0	-100.0%
<u>IMRF FUND (Fund 090)</u>						
Beginning Balance	1,601,085	2,060,213	2,781,860	1,467,433	1,678,552	-39.7%
Revenues	7,418,556	7,988,388	4,708,292	4,871,415	4,522,050	-4.0%
Expenses	7,032,665	7,634,072	4,663,000	4,702,060	4,950,000	6.2%
Net Transfers In (Out)	73,237	65,916	40,633	41,764	37,000	-8.9%
Change in Fund Balance	459,128	420,231	85,925	211,119	(390,950)	-555.0%
Ending Balance	2,060,213	2,480,444	2,867,785	1,678,552	1,287,602	-55.1%
<u>SOCIAL SECURITY FUND (Fund 091)</u>						
Beginning Balance			0	1,013,011	1,192,036	
Revenues			3,276,736	3,274,504	3,098,050	-5.5%
Expenses			3,284,000	3,138,644	3,320,000	1.1%
Net Transfers In (Out)			44,149	43,165	49,725	12.6%
Change in Fund Balance			36,885	179,025	(172,225)	-566.9%
Ending Balance			36,885	1,192,036	1,019,811	2664.8%

Other Funds Summary

	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% Change In Budget
<i>Levy Funds (cont.)</i>						
LIABILITY INSURANCE FUND (Fund 100)						
Beginning Balance	210,377	565,164	663,534	673,643	772,012	16.3%
Revenues	1,377,827	1,256,769	1,290,314	1,246,660	1,354,732	5.0%
Expenses	808,266	734,696	922,158	734,696	968,266	5.0%
Net Transfers In (Out)	(214,773)	(413,595)	(374,995)	(413,595)	(535,195)	42.7%
Change in Fund Balance	354,788	108,479	(6,839)	98,369	(148,729)	2074.7%
Ending Balance	565,165	673,643	656,695	772,012	623,283	-5.1%
PUBLIC BUILDING COMMISSION LEASE FUND (Fund 110)						
Beginning Balance	2,864					
Revenues	1					
Expenses	0					
Net Transfers In (Out)	(2,864)					
Change in Fund Balance	(2,863)					
Ending Balance	0					
COUNTY HIGHWAY FUND (Fund 120)						
Beginning Balance	210,229	262,174	230,470	256,881	313,239	35.9%
Revenues	1,741,528	1,723,220	1,681,000	1,705,957	1,712,500	1.9%
Expenses	1,649,584	1,628,512	1,680,132	1,574,599	1,705,632	1.5%
Net Transfers In (Out)	(40,000)	(100,000)	(75,000)	(75,000)	(75,000)	0.0%
Change in Fund Balance	51,944	(5,292)	(74,132)	56,358	(68,132)	-8.1%
Ending Balance	262,173	256,881	156,338	313,239	245,107	56.8%
COUNTY BRIDGE FUND (Fund 130)						
Beginning Balance	625,435	461,914	1,151,525	1,150,531	751,279	-34.8%
Revenues	1,611,064	1,536,552	580,000	743,213	500,000	-13.8%
Expenses	2,028,574	885,830	1,560,000	1,166,065	1,125,000	-27.9%
Net Transfers In (Out)	253,988	37,895	230,000	23,600		-100.0%
Change in Fund Balance	(163,522)	688,617	(750,000)	(399,252)	(625,000)	-16.7%
Ending Balance	461,913	1,150,531	401,525	751,279	126,279	-68.6%
FEDERAL AID MATCHING FUND (Fund 140)						
Beginning Balance	32,900	37,895				
Revenues	4,995	0				
Expenses	0	0				
Net Transfers In (Out)	0	(37,895)				
Change in Fund Balance	4,995	(37,895)				
Ending Balance	37,895	0				
VETERANS ASSISTANCE CMS FUND (Fund 890)						
Beginning Balance	286,443	422,362	523,619	515,240	575,511	9.9%
Revenues	402,865	402,978	369,735	368,974	370,800	0.3%
Expenses	240,675	287,782	335,440	263,722	305,000	-9.1%
Net Transfers In (Out)	(26,271)	(22,317)	(33,136)	(44,981)	(51,917)	56.7%
Change in Fund Balance	135,919	92,879	1,159	60,271	13,883	1097.8%
Ending Balance	422,362	515,240	524,778	575,511	589,394	12.3%
<i>Special Revenue Funds</i>						
ECONOMIC DEVELOPMENT COMMISSION FUND (Fund 020)						
Beginning Balance	11,264	15,604	18,479	17,643	19,142	3.6%
Revenues	2,368	120	1,640	0	1,640	0.0%
Expenses	27,384	27,595	31,050	28,305	35,350	13.8%
Net Transfers In (Out)	29,356	29,514	29,804	29,804	29,491	-1.1%
Change in Fund Balance	4,340	2,039	394	1,499	(4,219)	-1170.8%
Ending Balance	15,604	17,643	18,873	19,142	14,923	-20.9%
RESTRICTED ECONOMIC DEVELOPMENT REVOLVING LOAN FUND (Fund 030)						
Beginning Balance	1,725,485	1,779,415	1,785,295	1,788,858	1,831,055	2.6%
Revenues	80,789	181,489	49,086	47,441	45,906	-6.5%
Expenses	21,503	167,532	532,000	440	532,000	0.0%
Net Transfers In (Out)	(5,356)	(4,514)	(4,804)	(4,804)	(4,491)	-6.5%
Change in Fund Balance	53,930	9,443	(487,718)	42,197	(490,585)	0.6%
Ending Balance	1,779,415	1,788,858	1,297,577	1,831,055	1,340,470	3.3%
COUNTY MOTOR FUEL TAX FUND - State Transfer (Fund 150)						
Beginning Balance	810,284	1,842,187	1,790,145	1,530,427	2,338,407	30.6%
Revenues	2,271,704	1,668,274	1,778,000	1,963,105	1,779,000	0.1%
Expenses	1,239,800	1,980,034	2,250,000	1,155,125	2,500,000	11.1%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	1,031,904	(311,761)	(472,000)	807,980	(721,000)	52.8%
Ending Balance	1,842,188	1,530,427	1,318,145	2,338,407	1,617,407	22.7%
TOWNSHIP BRIDGE FUND (Fund 170)						
Beginning Balance	230,197	6,893	6,893	6,894	196,743	2754.1%
Revenues	30,684	1	225,000	213,449	0	-100.0%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	(253,988)	0	(230,000)	(23,600)	0	-100.0%
Change in Fund Balance	(223,304)	1	(5,000)	189,849	0	-100.0%
Ending Balance	6,893	6,894	1,893	196,743	196,743	10291.9%

Other Funds Summary

	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% Change In Budget
<i>Special Revenue Funds (cont.)</i>						
<u>COUNTY HIGHWAY RESTRICTED FUND (Fund 180)</u>						
Beginning Balance	315,969	315,969	324,969	324,969	321,969	-0.9%
Revenues	4,000	9,000	10,000	7,000	10,000	0.0%
Expenses	4,000	0	0	0	0	
Net Transfers In (Out)	0		(10,000)	(10,000)	(10,000)	0.0%
Change in Fund Balance	0	9,000	0	(3,000)	0	
Ending Balance	315,969	324,969	324,969	321,969	321,969	-0.9%
<u>TRANSPORTATION SALES TAX FUND (Fund 190)</u>						
Beginning Balance	7,599,129	8,851,980	9,321,308	8,656,945	7,189,845	-22.9%
Revenues	5,195,208	5,134,432	4,780,000	5,493,372	5,050,000	5.6%
Expenses	3,892,357	5,279,468	12,200,000	6,920,472	8,150,000	-33.2%
Net Transfers In (Out)	(50,000)	(50,000)	(40,000)	(40,000)	(40,000)	0.0%
Change in Fund Balance	1,252,851	(195,036)	(7,460,000)	(1,467,100)	(3,140,000)	-57.9%
Ending Balance	8,851,980	8,656,945	1,861,308	7,189,845	4,049,845	117.6%
<u>TRANSPORTATION ALTERNATIVES PROGRAM - TAP (Fund 191)</u>						
Beginning Balance	89,419	98,674	148,674	135,474	150,574	1.3%
Revenues	0	0	0	0	0	
Expenses	40,745	13,200	100,000	34,900	100,000	0.0%
Net Transfers In (Out)	50,000	50,000	50,000	50,000	50,000	0.0%
Change in Fund Balance	9,255	36,800	(50,000)	15,100	(50,000)	0.0%
Ending Balance	98,674	135,474	98,674	150,574	100,574	1.9%
<u>SALT STORAGE BUILDING MAINT. FUND (Fund 220)</u>						
Beginning Balance	10,750	13,500	2,980	3,230	5,730	92.3%
Revenues	2,750	3,000	2,750	2,500	2,750	0.0%
Expenses	0	13,270	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	2,750	(10,270)	2,750	2,500	2,750	0.0%
Ending Balance	13,500	3,230	5,730	5,730	8,480	48.0%
<u>ANIMAL CONTROL FUND (Fund 350)</u>						
Beginning Balance	112,935	128,836	188,754	185,196	185,794	-1.6%
Revenues	232,446	258,525	238,820	246,855	238,300	-0.2%
Expenses	131,041	159,107	178,586	148,926	176,508	-1.2%
Net Transfers In (Out)	(85,503)	(43,058)	(82,975)	(97,331)	(92,078)	11.0%
Change in Fund Balance	15,902	56,359	(22,741)	598	(30,286)	33.2%
Ending Balance	128,837	185,196	166,013	185,794	155,508	-6.3%
<u>ANIMAL MEDICAL CARE FUND (Fund 341)</u>						
Beginning Balance	33,497	32,810	32,404	32,325	26,195	-19.2%
Revenues	25	950	1,000	189	1,000	0.0%
Expenses	712	1,435	4,000	6,319	4,250	6.3%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(687)	(485)	(3,000)	(6,130)	(3,250)	8.3%
Ending Balance	32,810	32,325	29,404	26,195	22,945	-22.0%
<u>STATE PET POPULATION FUND (Fund 860)</u>						
Beginning Balance	7,990	9,830	11,315	11,315	12,375	9.4%
Revenues	1,840	1,485	1,500	1,060	1,500	0.0%
Expenses	0	0	10,990	0	0	-100.0%
Net Transfers In (Out)	0	0	0	0	(12,375)	
Change in Fund Balance	1,840	1,485	(9,490)	1,060	(10,875)	14.6%
Ending Balance	9,830	11,315	1,825	12,375	1,500	-17.8%
<u>COUNTY ANIMAL POPULATION CONTROL FUND (Fund 870)</u>						
Beginning Balance	83,094	97,935	107,413	106,508	108,859	1.3%
Revenues	19,214	16,680	16,000	11,870	12,000	-25.0%
Expenses	4,373	8,107	7,000	9,519	9,500	35.7%
Net Transfers In (Out)	0	0	0	0	12,375	
Change in Fund Balance	14,841	8,573	9,000	2,351	14,875	65.3%
Ending Balance	97,935	106,508	116,413	108,859	123,734	6.3%
<u>COUNTY CLERK DEATH CERTIFICATE SURCHARGE FUND (Fund 371)</u>						
Beginning Balance	(1,415)	(2,874)	(1,317)	(1,317)	(1,073)	-18.5%
Revenues	0	3,016	1,477	1,721	1,721	16.5%
Expenses	1,459	1,459	1,477	1,477	1,721	16.5%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(1,459)	1,557	0	244	0	
Ending Balance	(2,874)	(1,317)	(1,317)	(1,073)	(1,073)	-18.5%
<u>COUNTY CLERK AUTOMATION FUND (Fund 372)</u>						
Beginning Balance			17,792	17,792	160,459	801.9%
Revenues			18,500	173,471	18,500	0.0%
Expenses			32,132	30,804	33,532	4.4%
Net Transfers In (Out)			0	0	0	
Change in Fund Balance			(13,632)	142,667	(15,032)	10.3%
Ending Balance			4,160	160,459	145,427	3395.8%

Other Funds Summary

	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% Change In Budget
<i>Special Revenue Funds (cont.)</i>						
<u>AURORA ELECTION COMMISSION DISSOLUTION FUND (Fund 373)</u>						
Beginning Balance				0	24,153	
Revenues				29,313	0	
Expenses				5,160	0	
Net Transfers In (Out)				0	0	
Change in Fund Balance				24,153	0	
Ending Balance				24,153	24,153	
<u>RECORDER DOCUMENT STORAGE FUND (Fund 380)</u>						
Beginning Balance	522,714	517,305	500,116	495,692	445,556	-10.9%
Revenues	188,649	201,945	204,250	177,636	180,500	-11.6%
Expenses	194,059	223,558	267,440	227,772	254,440	-4.9%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(5,410)	(21,613)	(63,190)	(50,136)	(73,940)	17.0%
Ending Balance	517,304	495,692	436,926	445,556	371,616	-14.9%
<u>STATE RENTAL HOUSING SUPPORT PROGRAM FUND (Fund 810)</u>						
Beginning Balance	0	0	0	0	0	
Revenues	167,562	179,532	193,500	146,916	171,000	-11.6%
Expenses	167,562	179,532	193,500	146,916	171,000	-11.6%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	0	0	0	0	
Ending Balance	0	0	0	0	0	
<u>HELP AMERICA VOTE ACT - HAVA (Fund 920)</u>						
Beginning Balance	68,865	74,139	74,139	74,139	2,962	-96.0%
Revenues	5,274	0	5,000	68,823	5,000	0.0%
Expenses	0	0	5,000	0	5,000	0.0%
Net Transfers In (Out)	0	0	0	(140,000)	0	
Change in Fund Balance	5,274	0	0	(71,177)	0	
Ending Balance	74,139	74,139	74,139	2,962	2,962	-96.0%
<u>TAX SALE AUTOMATION FUND (Fund 530)</u>						
Beginning Balance	12,138	15,779	12,423	16,939	18,879	52.0%
Revenues	21,135	19,915	15,000	16,655	15,000	0.0%
Expenses	17,494	18,755	26,000	14,715	26,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	3,641	1,160	(11,000)	1,940	(11,000)	0.0%
Ending Balance	15,779	16,939	1,423	18,879	7,879	453.8%
<u>INDEMNITY FUND (Fund 540)</u>						
Beginning Balance	234,807	245,807	245,807	253,947	265,227	7.9%
Revenues	11,000	8,140	10,000	11,280	10,000	0.0%
Expenses	0	0	5,000	0	5,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	11,000	8,140	5,000	11,280	5,000	0.0%
Ending Balance	245,807	253,947	250,807	265,227	270,227	7.7%
<u>SALE IN ERROR INTEREST FUND (Fund 820)</u>						
Beginning Balance	35,161	60,901	60,901	82,801	109,201	79.3%
Revenues	275,740	21,900	30,000	26,400	30,000	0.0%
Expenses	0	0	5,000	0	5,000	0.0%
Net Transfers In (Out)	(250,000)	0	0	0	0	
Change in Fund Balance	25,740	21,900	25,000	26,400	25,000	0.0%
Ending Balance	60,901	82,801	85,901	109,201	134,201	56.2%
<u>SHERIFF'S E-TICKET (Fund 360)</u>						
Beginning Balance	12,948	15,250	16,774	16,877	18,350	9.4%
Revenues	2,302	1,626	2,100	1,473	1,988	-5.3%
Expenses	0	0	2,000	0	2,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	2,302	1,626	100	1,473	(12)	-112.0%
Ending Balance	15,250	16,877	16,874	18,350	18,338	8.7%
<u>SHERIFF PREVENTION OF ALCOHOL/CRIMINAL VIOLENCE FUND (Fund 390)</u>						
Beginning Balance	38,666	52,038	70,400	68,797	78,547	11.6%
Revenues	21,080	21,107	20,289	15,943	19,983	-1.5%
Expenses	7,708	4,348	13,675	6,193	16,675	21.9%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	13,372	16,759	6,614	9,750	3,308	-50.0%
Ending Balance	52,038	68,797	77,014	78,547	81,855	6.3%
<u>SHERIFF'S DRUG ABUSE REVENUE FUND (Fund 400)</u>						
Beginning Balance	67,946	96,026	113,623	115,442	124,739	9.8%
Revenues	55,700	33,904	53,225	41,893	27,000	-49.3%
Expenses	27,619	14,488	20,830	32,596	25,090	20.5%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	28,081	19,416	32,395	9,297	1,910	-94.1%
Ending Balance	96,027	115,442	146,018	124,739	126,649	-13.3%

Other Funds Summary

	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% Change In Budget
<i>Special Revenue Funds (cont.)</i>						
<u>SHERIFF'S RANGE FEES FUND (Fund 402)</u>						
Beginning Balance	34,625	39,217	42,732	42,735	45,381	6.2%
Revenues	5,038	5,042	4,000	5,166	5,000	25.0%
Expenses	446	1,524	15,000	2,520	15,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	4,592	3,518	(11,000)	2,646	(10,000)	-9.1%
Ending Balance	39,217	42,735	31,732	45,381	35,381	11.5%
<u>JAIL COMMISSARY (Fund 403)</u>						
Beginning Balance	140,328	122,563	138,208	143,112	154,762	12.0%
Revenues	63,035	100,043	84,000	113,044	85,000	1.2%
Expenses	80,800	79,494	109,112	101,394	130,908	20.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(17,765)	20,549	(25,112)	11,650	(45,908)	82.8%
Ending Balance	122,563	143,112	113,096	154,762	108,854	-3.8%
<u>HGBF K-9 GRANT (Fund 404)</u>						
Beginning Balance		3,069				
Revenues	70,972	60				
Expenses	67,903	3,129				
Net Transfers In (Out)						
Change in Fund Balance	3,069	(3,069)				
Ending Balance	3,069	0				
<u>COOK COUNTY REIMBURSEMENT FUND (Fund 405)</u>						
Beginning Balance			0	(12,457)	(2,883)	
Revenues		137,793	0	47,434	13,667	
Expenses		150,250	0	37,860	13,667	
Net Transfers In (Out)			0	0	0	
Change in Fund Balance		(12,457)	0	9,574	0	
Ending Balance		(12,457)	0	(2,883)	(2,883)	
<u>SHERIFF SPECIAL ASSIGNMENT DETAIL FUND (Fund 406)</u>						
Beginning Balance			0	(3,387)	(4,278)	
Revenues		31,970	0	31,659	32,297	
Expenses		35,357	0	32,550	32,297	
Net Transfers In (Out)			0	0	0	
Change in Fund Balance		(3,387)	0	(891)	0	
Ending Balance		(3,387)	0	(4,278)	(4,278)	
<u>K-9 DONATIONS FUND (Fund 407)</u>						
Beginning Balance				0	89	
Revenues				89	150	
Expenses				0	50	
Net Transfers In (Out)				0	0	
Change in Fund Balance				89	100	
Ending Balance				89	189	
<u>IDOT CPS GRANT FUND (Fund 408)</u>						
Beginning Balance				0	(4,543)	
Revenues				0	21,012	
Expenses				4,543	21,012	
Net Transfers In (Out)				0	0	
Change in Fund Balance				(4,543)	0	
Ending Balance				(4,543)	(4,543)	
<u>DRUG FORFEITURE FUND (Fund 409)</u>						
Beginning Balance					0	
Revenues					3,000	
Expenses					3,000	
Net Transfers In (Out)					0	
Change in Fund Balance					0	
Ending Balance					0	
<u>Illinois Gaming Law Enforcement Fund (411)</u>						
Beginning Balance				3,538	3,538	
Revenues						
Expenses						
Net Transfers In (Out)						
Change in Fund Balance				0	0	
Ending Balance				3,538	3,538	
<u>COUNTY RESERVE (Fund 600)</u>						
Beginning Balance	129,526	103,089	104,803	104,805	62,100	-40.7%
Revenues	21,208	6,696	24,100	11,859	96,000	298.3%
Expenses	47,645	4,980	20,100	54,564	116,919	481.7%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(26,437)	1,716	4,000	(42,705)	(20,919)	-623.0%
Ending Balance	103,089	104,805	108,803	62,100	41,181	-62.2%

Other Funds Summary

	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% Change In Budget
Special Revenue Funds (cont.)						
<u>SHERIFF'S ETA Fund (Fund 840)</u>						
Beginning Balance	58,396	59,423	56,363	58,883	56,597	0.4%
Revenues	26,453	18,270	24,595	18,440	19,000	-22.7%
Expenses	25,425	18,811	32,000	20,726	18,000	-43.8%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	1,028	(541)	(7,405)	(2,286)	1,000	-113.5%
Ending Balance	59,424	58,883	48,958	56,597	57,597	17.6%
<u>SHERIFF'S VEHICLE FUND - Statutory (Fund 910)</u>						
Beginning Balance	39,767	50,781	47,531	44,442	38,206	-19.6%
Revenues	35,087	21,903	25,000	17,871	20,000	-20.0%
Expenses	24,072	28,243	25,000	24,107	28,000	12.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	11,015	(6,340)	0	(6,236)	(8,000)	
Ending Balance	50,782	44,442	47,531	38,206	30,206	-36.4%
<u>COURT SECURITY FUND (Fund 420)</u>						
Beginning Balance	312,645	354,246	391,943	400,614	450,868	15.0%
Revenues	200,225	175,657	185,000	177,714	170,000	-8.1%
Expenses	48,623	49,290	113,356	47,460	280,831	147.7%
Net Transfers In (Out)	(110,000)	(80,000)	(80,000)	(80,000)	(70,000)	-12.5%
Change in Fund Balance	41,602	46,368	(8,356)	50,254	(180,831)	2064.1%
Ending Balance	354,247	400,614	383,587	450,868	270,037	-29.6%
<u>STATE'S ATTORNEY RECORDS AUTOMATION (Fund 442)</u>						
Beginning Balance	19,978	26,230	30,816	31,128	36,093	17.1%
Revenues	6,252	4,979	5,000	4,965	4,750	-5.0%
Expenses	0	81	25,000	0	20,000	-20.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	6,252	4,898	(20,000)	4,965	(15,250)	-23.8%
Ending Balance	26,230	31,128	10,816	36,093	20,843	92.7%
<u>STATE'S ATTORNEY JUVENILE JUSTICE COUNCIL (Fund 443)</u>						
Beginning Balance	4,851	12,164	9,933	6,482	13,974	40.7%
Revenues	13,803	14,248	12,500	14,516	12,500	0.0%
Expenses	6,490	19,929	17,000	7,024	17,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	7,313	(5,682)	(4,500)	7,492	(4,500)	0.0%
Ending Balance	12,164	6,482	5,433	13,974	9,474	74.4%
<u>STATE'S ATTORNEY MONEY LAUNDERING ASSET FORFEITURE FUND (Fund 444)</u>						
Beginning Balance	0	38	38	38	38	0.0%
Revenues	0	0	1	0	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	0	0	
Ending Balance	0	38	38	38	38	0.0%
<u>STATE'S ATTORNEY VIOLENT CRIME VICTIM'S ASSISTANCE GRANT (Fund 445)</u>						
Beginning Balance	0	0	0	0	0	
Revenues	0	0	0	13,500	0	
Expenses	0	0	0	13,500	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	0	0	0	0	
Ending Balance	0	0	0	0	0	
<u>STATE'S ATTORNEY DRUG ENFORCEMENT FUND (Fund 500)</u>						
Beginning Balance	45,090	46,600	51,233	51,234	47,556	-7.2%
Revenues	11,046	7,899	6,000	3,130	5,000	-16.7%
Expenses	9,537	3,265	25,000	6,808	25,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	1,509	4,634	(19,000)	(3,678)	(20,000)	5.3%
Ending Balance	46,599	51,234	32,233	47,556	27,556	-14.5%
<u>CHILD ADVOCACY (Fund 770)</u>						
Beginning Balance	4,107	3,865	3,865	3,865	3,865	0.0%
Revenues	0	0	1	0	1	0.0%
Expenses	242	0	3,500	0	3,500	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(242)	0	(3,499)	0	(3,499)	0.0%
Ending Balance	3,865	3,865	366	3,865	366	0.1%
<u>CIRCUIT CLERK DOCUMENT STORAGE FUND (Fund 440)</u>						
Beginning Balance	758,700	673,864	527,963	526,438	398,805	-24.5%
Revenues	146,819	126,186	125,000	133,928	150,000	20.0%
Expenses	231,655	273,612	363,050	261,561	358,790	-1.2%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(84,836)	(147,426)	(238,050)	(127,633)	(208,790)	-12.3%
Ending Balance	673,864	526,438	289,913	398,805	190,015	-34.5%

Other Funds Summary

	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% Change In Budget
Special Revenue Funds (cont.)						
<u>CIRCUIT CLERK TRANSPORTATION SAFETY HIGHWAY HIRE-BACK (Fund 441)</u>						
Beginning Balance	125	125	125	125	250	100.0%
Revenues	0	0	0	125	125	
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	0	0	125	125	
Ending Balance	125	125	125	250	375	200.0%
<u>COURT AUTOMATION FUND (Fund 450)</u>						
Beginning Balance	608,387	520,341	467,246	476,819	327,046	-30.0%
Revenues	151,765	192,132	180,000	203,274	150,000	-16.7%
Expenses	239,810	235,655	420,562	261,697	322,144	-23.4%
Net Transfers In (Out)	0	0	(46,350)	(91,350)	(47,740)	3.0%
Change in Fund Balance	(88,045)	(43,522)	(286,912)	(149,773)	(219,884)	-23.4%
Ending Balance	520,342	476,819	180,334	327,046	107,162	-40.6%
<u>CHILD SUPPORT COLLECTION FUND (Fund 460)</u>						
Beginning Balance	233,075	245,180	245,299	246,325	222,739	-9.2%
Revenues	72,833	68,315	51,000	55,327	57,000	11.8%
Expenses	60,728	67,169	88,834	78,913	142,855	60.8%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	12,105	1,146	(37,834)	(23,586)	(85,855)	126.9%
Ending Balance	245,180	246,325	207,465	222,739	136,884	-34.0%
<u>ELECTRONIC CITATION FUND (Fund 830)</u>						
Beginning Balance	44,523	53,121	59,312	59,729	66,368	11.9%
Revenues	8,598	6,608	6,000	6,639	7,000	16.7%
Expenses	0	0	56,000	0	40,000	-28.6%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	8,598	6,608	(50,000)	6,639	(33,000)	-34.0%
Ending Balance	53,121	59,729	9,312	66,368	33,368	258.3%
<u>CIRCUIT CLERK OPERATION FUND (Fund 900)</u>						
Beginning Balance	14,946	30,419	33,779	34,768	45,400	34.4%
Revenues	21,280	16,911	16,000	16,642	20,000	25.0%
Expenses	5,807	12,561	13,000	6,010	13,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	15,473	4,349	3,000	10,632	7,000	133.3%
Ending Balance	30,419	34,768	36,779	45,400	52,400	42.5%
<u>LAW LIBRARY FUND (Fund 430)</u>						
Beginning Balance	141,428	81,834	44,405	46,965	32,430	-27.0%
Revenues	52,663	51,909	50,000	55,976	41,000	-18.0%
Expenses	112,257	86,777	74,648	70,511	63,355	-15.1%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(59,594)	(34,868)	(24,648)	(14,535)	(22,355)	-9.3%
Ending Balance	81,834	46,965	19,757	32,430	10,075	-49.0%
<u>VICTIM IMPACT PANEL FUND (Fund 431)</u>						
Beginning Balance				0	10,835	
Revenues				10,835	0	
Expenses				0	0	
Net Transfers In (Out)				0	0	
Change in Fund Balance				10,835	0	
Ending Balance				10,835	10,835	
<u>PROBATION SERVICES FUND (Fund 480)</u>						
Beginning Balance	754,701	744,224	751,083	743,419	691,047	-8.0%
Revenues	195,456	190,200	155,300	170,384	153,100	-1.4%
Expenses	152,328	161,005	324,750	178,939	271,900	-16.3%
Net Transfers In (Out)	(53,606)	(30,000)	(43,782)	(43,817)	(50,000)	14.2%
Change in Fund Balance	(10,478)	(805)	(213,232)	(52,372)	(168,800)	-20.8%
Ending Balance	744,223	743,419	537,851	691,047	522,247	-2.9%
<u>KENDALL COUNTY DRUG COURT FUND (Fund 481)</u>						
Beginning Balance	0	31,074	(29,197)	(32,018)	(44,590)	52.7%
Revenues	31,074	16,477	198,186	121,977	232,514	17.3%
Expenses	0	79,568	166,121	115,365	125,849	-24.2%
Net Transfers In (Out)	0	0	(30,316)	(19,184)	(36,456)	20.3%
Change in Fund Balance	31,074	(63,091)	1,749	(12,572)	70,209	3914.2%
Ending Balance	31,074	(32,018)	(27,448)	(44,590)	25,619	-193.3%
<u>CORONER'S DEATH CERTIFICATE GRANT (Fund 470)</u>						
Beginning Balance	6,815	6,782	6,251	4,585	2,729	-56.3%
Revenues	1	9,192	4,000	6,280	5,000	25.0%
Expenses	34	11,389	8,000	8,136	8,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	(33)	(2,197)	(4,000)	(1,856)	(3,000)	-25.0%
Ending Balance	6,782	4,585	2,251	2,729	(271)	-112.0%

Other Funds Summary

	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% Change In Budget
Special Revenue Funds (cont.)						
<u>CORONER'S SUDORS GRANT (Fund 471)</u>						
Beginning Balance	0	0	0	0	1,480	
Revenues	0	0	0	1,480		
Expenses	0	0	0	0	1,480	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	0	0	0	1,480	(1,480)	
Ending Balance	0	0	0	1,480	(1)	
<u>CORONER'S FEES (Fund 940)</u>						
Beginning Balance	9,365	12,427	9,382	9,136	9,889	5.4%
Revenues	7,173	9,910	3,500	8,536	10,000	185.7%
Expenses	4,111	13,201	11,500	7,783	20,000	73.9%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	3,062	(3,291)	(8,000)	753	(10,000)	25.0%
Ending Balance	12,427	9,136	1,382	9,889	(111)	-108.0%
<u>WIC (Fund 211)</u>						
Beginning Balance	68,393	68,404	67,944	67,960	68,336	0.6%
Revenues	10	(444)	15	376	250	1566.7%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	10	(444)	15	376	250	1566.7%
Ending Balance	68,403	67,960	67,959	68,336	68,586	0.9%
<u>CSBG REVOLVING LOAN FUND (Fund 250)</u>						
Beginning Balance	49,422	61,418	66,115	66,116	68,286	3.3%
Revenues	11,996	4,699	4,715	2,170	1,250	-73.5%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	11,996	4,699	4,715	2,170	1,250	-73.5%
Ending Balance	61,418	66,116	70,830	68,286	69,536	-1.8%
<u>LIABILITY INSURANCE PROGRAM (Fund 230)</u>						
Beginning Balance	30,588	21,875	31,030	18,504	62,440	101.2%
Revenues			0		0	
Expenses	233,875	428,370	400,000	456,064	550,000	37.5%
Net Transfers In (Out)	225,162	425,000	400,000	500,000	550,000	37.5%
Change in Fund Balance	(8,713)	(3,370)	0	43,936	0	
Ending Balance	21,875	18,504	31,030	62,440	62,440	101.2%
<u>COUNTY DRUG SERVICES FUND (Fund 421)</u>						
Beginning Balance	0	605	2,985	3,195	185	-93.8%
Revenues	605	2,590	2,700	1,690	1,600	-40.7%
Expenses	0	0	0	4,700		
Net Transfers In (Out)	0	0	(5,565)	0	(1,600)	-71.2%
Change in Fund Balance	605	2,590	(2,865)	(3,010)	0	-100.0%
Ending Balance	605	3,195	120	185	185	54.2%
<u>KENDALL AREA TRANSIT (Fund 550)</u>						
Beginning Balance	177,497	167,041	170,325	170,270	188,403	10.6%
Revenues	719,342	918,900	931,678	990,039	931,678	0.0%
Expenses	776,071	960,766	844,578	1,017,001	984,578	16.6%
Net Transfers In (Out)	46,273	45,095	44,500	45,095	44,175	-0.7%
Change in Fund Balance	(10,456)	3,229	131,600	18,133	(8,725)	-106.6%
Ending Balance	167,041	170,270	301,925	188,403	179,678	-40.5%
<u>27th Payroll Fund (Fund 761)</u>						
Beginning Balance	0	0	0	0	0	
Revenues	0	0	0	0	0	
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	70,000	
Change in Fund Balance	0	0	0	0	70,000	
Ending Balance	0	0	0	0	70,000	
Capital Projects & Debt Service Funds						
<u>CAPITAL IMPROVEMENT FUND (Fund 040)</u>						
Beginning Balance	1,022,298	1,137,380	1,332,830	1,297,096	1,420,618	6.6%
Revenues	157,152	55,474	145,000	152,293	150,000	3.4%
Expenses	192,071	151,673	77,000	78,771	620,000	705.2%
Net Transfers In (Out)	150,000	255,915	50,000	50,000	150,000	200.0%
Change in Fund Balance	115,081	159,716	118,000	123,522	(320,000)	-371.2%
Ending Balance	1,137,379	1,297,096	1,450,830	1,420,618	1,100,618	-24.1%
<u>BUILDING FUND (Fund 260)</u>						
Beginning Balance	747,352	854,852	962,352	962,352	186,420	-80.6%
Revenues	67,500	7,500	7,500	0	7,500	0.0%
Expenses	0	0	0	0	0	
Net Transfers In (Out)	40,000	100,000	(775,932)	(775,932)	75,000	-109.7%
Change in Fund Balance	107,500	107,500	(768,432)	(775,932)	82,500	-110.7%
Ending Balance	854,852	962,352	193,920	186,420	268,920	38.7%

Other Funds Summary

	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% Change In Budget
<i>Capital Projects & Debt Service Funds (cont.)</i>						
COUNTY BUILDING BOND PROCEEDS FUND 2011 (Fund 300)						
Beginning Balance	5,915	5,915	0	0	0	
Revenues	0	0	0	0	0	
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	(5,915)	0	0	0	
Change in Fund Balance	0	(5,915)	0	0	0	
Ending Balance	5,915	0	0	0	0	
ANIMAL CONTROL CAPITAL IMPROV. FUND (Fund 340)						
Beginning Balance	69,276	125,571	134,969	134,712	142,293	5.4%
Revenues	0	2,180	0	0	0	
Expenses	3,705	3,039	48,100	2,419	70,000	45.5%
Net Transfers In (Out)	60,000	10,000	10,000	10,000	10,000	0.0%
Change in Fund Balance	56,295	9,141	(38,100)	7,581	(60,000)	57.5%
Ending Balance	125,571	134,712	96,869	142,293	82,293	-15.0%
PUBLIC SAFETY CAPITAL IMPROVEMENT FUND (Fund 750)						
Beginning Balance	3,691,125	4,184,584	2,253,015	2,235,414	1,494,854	-33.7%
Revenues	0	35,000	17,857	4,335	0	-100.0%
Expenses	391,042	2,309,170	2,118,993	1,074,291	1,595,026	-24.7%
Net Transfers In (Out)	884,501	325,000	325,000	329,396	325,000	0.0%
Change in Fund Balance	493,459	(1,949,170)	(1,776,136)	(740,560)	(1,270,026)	-28.5%
Ending Balance	4,184,584	2,235,414	476,879	1,494,854	224,828	-52.9%
GENERAL FUND SPECIAL RESERVE FUND (Fund 760)						
Beginning Balance	265,001	265,001	265,001	265,001	0	-100.0%
Revenues	0	0	0	0	0	
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	(265,001)	(265,001)	0	-100.0%
Change in Fund Balance	0	0	(265,001)	(265,001)	0	-100.0%
Ending Balance	265,001	265,001	0	0	0	
COURTHOUSE RESTORATION FUND (Fund 850)						
Beginning Balance	8,515	10,945	8,677	9,077	2,420	-72.1%
Revenues	2,690	4,215	2,000	2,190	2,000	0.0%
Expenses	260	6,084	10,000	8,847	10,000	0.0%
Net Transfers In (Out)	0	0	0	0	0	
Change in Fund Balance	2,430	(1,869)	(8,000)	(6,657)	(8,000)	0.0%
Ending Balance	10,945	9,077	677	2,420	(5,580)	-924.7%
COURTHOUSE EXPANSION BOND PROCEEDS (Fund 970)						
Beginning Balance	4,381	4,383	2	4,386	0	-89.3%
Revenues	2	2	0	9	0	
Expenses	0	0	0	0	0	
Net Transfers In (Out)	0	0	(2)	(4,395)	0	-100.0%
Change in Fund Balance	2	2	(2)	(4,386)	0	-100.0%
Ending Balance	4,383	4,386	(0)	0	0	-158.1%
JAIL ADDITION DEBT SERVICE FUND 2002A & 2010 (Fund 580)						
Beginning Balance	2,069	2,708	3,278	3,278	3,808	16.2%
Revenues	464	486	200	535	200	0.0%
Expenses	1,174,875	1,206,965	1,244,050	1,244,055	1,273,050	2.3%
Net Transfers In (Out)	1,175,050	1,207,050	1,244,050	1,244,050	1,273,050	2.3%
Change in Fund Balance	639	570	200	530	200	0.0%
Ending Balance	2,708	3,278	3,478	3,808	4,008	15.2%
COUNTY BUILDING DEBT SERVICE FUND 2002B & 2011 (Fund 560)						
Beginning Balance	97,113	114,242	122,082	122,890	129,934	6.4%
Revenues	15,896	14,304	14,596	14,390	14,500	-0.7%
Expenses	284,580	291,470	293,155	293,160	292,905	-0.1%
Net Transfers In (Out)	285,814	285,814	285,814	285,814	285,814	0.0%
Change in Fund Balance	17,130	8,648	7,255	7,044	7,409	2.1%
Ending Balance	114,243	122,890	129,337	129,934	137,343	6.2%
<i>Capital Projects & Debt Service Funds (cont.)</i>						
COURTHOUSE EXPANSION DEBT SERVICE FUND - 2007A, 2008, 2009, 2016 (Fund 980)						
Beginning Balance	1,680,735	1,883,147	1,958,226	1,958,226	1,961,760	0.2%
Revenues	2,067	318,299	400	2,164	400	0.0%
Expenses	2,225,618	2,865,670	1,996,500	1,995,130	1,944,148	-2.6%
Net Transfers In (Out)	2,425,963	2,622,450	1,996,500	1,996,500	1,944,148	-2.6%
Change in Fund Balance	202,412	75,079	400	3,533	400	0.0%
Ending Balance	1,883,147	1,958,226	1,958,626	1,961,760	1,962,160	0.2%

Other Funds Summary

	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% Change In Budget
<i>Other Funds Summary</i>						
Beginning Balance	32,821,858	36,697,361	36,605,728	35,145,718	33,031,526	-10.0%
Total Revenue	33,725,791	34,044,647	32,145,185	34,292,162	32,537,413	-4.4%
Total Transfers In	6,572,598	5,850,900	5,764,520	4,717,467	5,808,008	-0.7%
Total Revenue and Transfers In	40,298,389	39,895,547	37,909,705	39,009,629	38,345,421	-3.9%
Total Expenditure	29,184,222	34,033,015	42,844,064	33,035,069	39,708,183	16.7%
Total Transfers Out	7,238,699	7,303,156	8,936,853	7,570,446	7,758,299	6.2%
Total Expenditure & Transfers Out	36,422,921	41,336,171	51,780,917	40,605,515	47,466,482	14.8%
Net Transfers In (Out)	(666,101)	(1,584,604)	(3,172,333)	(3,371,285)	(1,950,291)	
Change in Fund Balance	3,875,468	(1,440,625)	(13,871,212)	(1,595,886)	(9,121,061)	
Ending Balance	36,697,325	35,256,736	22,734,516	33,549,831	23,910,465	
<i>All Funds Summary</i>						
Total Revenue & Transfers In - Other Funds	40,298,389	39,895,547	37,909,705	39,009,629	38,345,421	-3.9%
Total Revenue & Transfers In - General Fund	25,637,745	27,433,760	28,809,162	29,816,427	28,587,023	4.2%
Total Revenue & Transfers In - All Funds	65,936,133	67,329,306	66,718,867	68,826,056	66,932,444	-0.6%
Total Expenditure & Transfers Out - Other Funds	36,422,921	41,336,171	51,780,917	40,605,515	47,466,482	14.8%
Total Expenditure & Transfers Out - General Fund	26,435,813	27,840,244	28,534,189	28,085,762	28,587,023	2.7%
Total Expenditure & Transfers Out - All Funds	62,858,734	69,176,415	80,315,106	68,691,277	76,053,505	9.9%

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				
	2016	2017	2018	2019
Part Time				
Chairman	1	1	1	1
Finance Chair	1	1	1	1
PBZ Chair	1	1	1	1
Member	7	7	7	7
Total	10	10	10	10

County Board

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
PERSONNEL						
010-2-032-6000 Chairman	12,012	13,200	12,012	13,200	12,012	
010-2-032-6101 Board Members Salaries	21,200	21,600	21,600	21,200	21,600	
010-2-032-6112 Liquor Commissioner	1,188	-	1,188		1,188	
010-2-032-6115 Per Diem	71,060	77,355	82,300	71,830	82,300	
Total Personnel	105,460	112,155	117,100	106,230	117,100	0.0%
CONTRACTUAL						
010-2-032-6203 Dues/Memberships	3,464	4,314	3,500	6,470	6,470	
010-2-032-6204 Conferences	1,515	1,276	2,000	1,209	1,500	
Total Contractual	4,979	5,590	5,500	7,679	7,970	44.9%
COMMODITIES						
010-2-032-6205 Mileage	7,994	6,508	8,010	5,904	7,500	
Total Commodities	7,994	6,508	8,010	5,904	7,500	-6.4%
OTHER						
010-2-032-6199 Miscellaneous	6,497	6,478	6,500	6,479	6,000	
010-2-032-6582 Settlements, Arbitration, Atty Fees		100,719		64		
Total Other	6,497	107,196	6,500	6,543	6,000	-7.7%
Department Total	124,930	231,449	137,110	126,357	138,570	1.1%

County Clerk and Recorder

Description

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

Legal Status

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

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

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



Authorized Personnel Summary				
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County Clerk & Recorder	2016	2017	2018	2019	
	<u>Full Time</u>				
	County Clerk	1	1	1	1
	Deputy Clerk	2	2	1	1
Total	3	3	2	2	

Election Costs	2016	2017	2018	2019	
	<u>Full Time</u>				
	Chief Deputy Clerk	1	1	1	1
	Accounts Payable Coord.	1	1	1	1
Total	3	3	3	3	

GIS Recording	2016	2017	2018	2019
	<u>Full Time</u>			
	Chief Deputy Recorder	1	1	1
Total	1	1	1	1

Recorder's Document Storage	2016	2017	2018	2019
	<u>Full Time</u>			
	Deputy Clerk	5	5	5
Total	5	5	5	5

County Clerk's Automation Fund	2016	2017	2018	2019
	<u>Full Time</u>			
	Deputy Clerk			1
Total	0	0	1	1

Grand Total	12	12	12	12
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County Clerk and Recorder

ACCOUNT & DESCRIPTION		ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
PERSONNEL							
010-2-006-6000	County Clerk	90,046	96,490	95,584	95,584	97,974	2.5%
010-2-006-6102	Deputy Clerks	56,785	61,444	33,055	33,034	34,455	4.2%
010-2-006-6150	Temporary Help	5,750	6,150	7,000	5,200	5,200	
	Total Personnel	152,581	164,084	135,639	133,818	137,629	1.5%
CONTRACTUAL							
010-2-006-6202	Books/Subscriptions	-	24	100		100	
010-2-006-6203	Dues/Memberships	445	445	445	445	445	
010-2-006-6204	Conferences	-	-	650	489	500	
010-2-006-6209	Legal Publications	371	953	1,500	883	1,500	
010-2-006-6215	Contractual Services	2,655	3,971	4,500	5,492	4,500	
	Total Contractual	3,471	5,393	7,195	7,308	7,045	0.0%
COMMODITIES							
010-2-006-6200	Office Supplies	10,931	9,456	11,000	10,966	10,000	
010-2-006-6201	Postage	11,655	10,803	13,300	9,113	10,000	
010-2-006-6205	Mileage	589	475	800	664	800	
	Total Commodities	23,175	20,735	25,100	20,744	20,800	-17.1%
OTHER							
010-2-006-6411	Birth & Death Reg	3,050	3,000	3,000	3,000	3,000	
	Total Other	3,050	3,000	3,000	3,000	3,000	
	Department Total	182,277	193,212	170,934	164,869	168,474	-1.4%

Election Costs

Description

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



Legal Status

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

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

Authorized Personnel Summary				
	2016	2017	2018	2019
Full Time				
Chief Deputy Clerk	1	1	1	1
A/P Coordinator	1	1	1	1
Voter Registration Coord.	1	1	1	1
Total	3	3	3	3

Election Costs

ACCOUNT & DESCRIPTION		ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
PERSONNEL							
010-2-007-6102	Salaries	121,910	130,322	130,258	130,215	134,443	3.2%
010-2-007-6107	Overtime	12,713	6,416	15,000	14,515	5,000	
010-2-007-6152	Election Judges Per Diem	114,290	48,570	125,000	107,200	80,000	
010-2-007-6426	Extra Help	34,981	17,247	50,000	29,349	20,000	
	Total Personnel	283,894	202,554	320,258	281,279	239,443	-25.2%
CONTRACTUAL							
010-2-007-6209	Legal Publications	5,686	2,529	8,000	5,307	5,000	
010-2-007-6215	Contractual Services	123,729	88,713	130,000	78,405	105,000	
010-2-007-6420	School for Judges	1,180	-	1,500	500	500	
010-2-007-6424	Polling Place Rental	2,785	3,075	6,000	3,618	4,000	
010-2-007-6428	Polling Place Set-up	9,174	8,858	20,000	11,903	15,000	
	Total Contractual	142,554	103,175	165,500	99,732	129,500	-21.8%
COMMODITIES							
010-2-007-6201	Postage	8,786	26,321	20,000	16,947	20,000	
010-2-007-6205	Election Judge Mileage	12,371	2,203	15,000	4,344	5,000	
010-2-007-6421	Ballots	107,880	35,668	150,000	109,284	55,000	
010-2-007-6422	Registration Supplies	2,552	4,920	5,000		5,000	
010-2-007-6427	Election Supplies	133,301	11,621	100,000	49,566	50,000	
	Total Commodities	264,890	80,734	290,000	180,141	135,000	-53.4%
	Department Total	691,338	386,462	775,758	561,152	503,943	-35.0%

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				
	2016	2017	2018	2019
Full Time				
Court Administrator	0.8	0.8	0.8	1
Bailiff	1	1	1	1
Total	1.8	1.8	1.8	2

Circuit Court Judge

ACCOUNT & DESCRIPTION		ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% Change In Budget
PERSONNEL							
010-2-016-6101	Court Administrator	41,306	43,453	41,682	38,973	43,775	
010-2-016-6106	Overtime	2,445	3,528	5,000	795	3,000	
010-2-016-6116	Bailiff Per Diems	86,947	97,037	93,326	91,220	96,557	
010-2-016-6482	St Apport/Judges' Salaries	3,392	3,392	3,392	3,392	3,392	
	Total Personnel	134,089	147,409	143,400	134,380	146,724	2.3%
CONTRACTUAL							
010-2-016-6151	Court Reporter/Transcripts	2,810	4,906	2,000	1,623	2,000	
010-2-016-6204	Conferences	2,094	3,786	5,230	2,127	5,000	
010-2-016-6206	Training	-	-	2,000	2,091	2,000	
010-2-016-6234	Postage Meter Lease	4,620	4,620	5,600	3,810	5,000	
	Total Contractual	9,524	13,311	14,830	9,651	14,000	-5.6%
COMMODITIES							
010-2-016-6200	Office Supplies	2,767	3,257	4,500	2,454	4,000	
010-2-016-6201	Postage	318	419	500	348	500	
010-2-016-6550	Pre-paid Postage	32,000	28,000	32,000	30,000	30,000	
010-2-016-6232	Postage Meter Supplies	155	340	1,000	634	1,000	
	Total Commodities	35,241	32,016	38,000	33,436	35,500	-6.6%
OTHER							
010-2-016-6241	Courtroom Furniture				(8,447)		
010-2-016-6481	Statutory Expenses	154,349	134,664	109,037	122,367	125,000	
010-2-016-6483	Judges Insurance	1,706	1,706	1,705	2,032	1,950	
010-2-016-6484	Judges Dues	1,950	1,975	1,975	2,010	2,010	
	Total Other	158,005	138,345	112,717	117,962	128,960	14.4%
	Department Total	336,859	331,081	308,947	295,429	325,184	5.3%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
PERSONNEL						
010-2-015-6102 Salaries	6,316	7,895	6,317	3,861	6,507	
010-2-015-6153 Petit Juror Per Diem	20,391	25,712	40,000	12,425	39,200	
010-2-015-6154 Grand Juror Per Diem	17,236	7,848	20,000	7,174	19,600	
Total Personnel	43,943	41,456	66,317	23,460	65,307	-1.5%
CONTRACTUAL						
010-2-015-6206 Training	-	1,587	1,500	2,514	1,470	
010-2-015-6475 Meals	456	699	5,000	489	3,900	
Total Contractual	456	2,286	6,500	3,003	5,370	-17.4%
COMMODITIES						
010-2-015-6200 Office Supplies	9,326	2,953	3,500	907	2,830	
010-2-015-6201 Postage	3,032	2,892	3,000	2,766	2,940	
Total Commodities	12,358	5,845	6,500	3,672	5,770	-11.2%
OTHER						
010-2-015-6476 Automation	5,471	4,075	5,471	5,854	5,362	
010-2-015-6477 Jury System Update		1,570			1,600	
Total Other	5,471	5,645	5,471	5,854	6,962	27.3%
Department Total	62,228	55,233	84,788	35,989	83,409	-1.6%

Public Defender

Description

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



Legal Status

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

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

Authorized Personnel Summary				
	2016	2017	2018	2019
Full Time				
Public Defender	1	1	1	1
Asst. Defender	4	4	4	4
Admin. Asst.	1	1	1	1
	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>
Total	6	6	6	6

Public Defender

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
PERSONNEL						
010-2-019-6101 Public Defender	149,857	155,621	149,857	151,189	153,154	2.2%
010-2-019-6102 Asst. Public Defender	253,748	269,900	269,003	261,227	276,146	
010-2-019-6104 Clerical	42,402	45,135	44,591	44,591	45,929	
Total Personnel	446,007	470,656	463,451	457,007	475,229	2.5%
CONTRACTUAL						
010-2-019-6202 Books/Subscriptions	1,862	1,797	2,000	1,835	1,500	
010-2-019-6203 Dues / Memberships	3,955	4,012	4,000	3,291	3,500	
010-2-019-6204 Conferences	1,068	2,655	4,000	2,304	4,000	
010-2-019-6215 Contractual Services	12,856	15,241	21,000	19,883	15,000	
010-2-019-6239 Transcripts	1,267	1,971	2,500	288	2,000	
010-2-019-6511 Interpreter Service		202	1,000	765	1,000	
010-2-019-6513 Investigators	3,403	6,416	7,000	6,227	5,000	
Total Contractual	24,410	32,293	41,500	34,592	32,000	-22.9%
COMMODITIES						
010-2-019-6200 Office Supplies	2,451	2,475	2,500	2,426	2,500	
010-2-019-6201 Postage	527	496	1,000	549	500	
Total Commodities	2,978	2,970	3,500	2,974	3,000	-14.3%
OTHER						
010-2-019-6512 Subpoena Witness Fees		-	1,000	-	500	
Total Other		-	1,000		500	-50.0%
Department Total	473,395	505,920	509,451	494,574	510,729	0.3%

Combined Court Services (Probation)

Description

Kendall County Court Services, also referred to as the “Probation Department” is located within the Kendall County Courthouse and serves a rapidly growing population by offering an array of programming. The department is charged with the responsibility of providing safe, effective probation services for juvenile and adult offenders. Since the department is relatively small, employees are often held responsible for the completion of more than one assignment.



Legal Status

705 ILCS 405/6-1 Every county...constituting a probation district shall maintain a...probation department subject to the provisions of the Probation and Probation Officers Act.

730 ILCS 110/13 It shall be the duty of the county board to furnish suitable rooms and accommodations, equipment and supplies for probation officers and clerical assistants...and for the keeping of the records, equipment and supplies of the office. The number of clerical assistants shall be determined by the Chief Circuit Judge or another judge designated by the Chief Circuit Judge...Salaries of clerical assistants shall be fixed by the county board.

Authorized Personnel Summary

	2016	2017	2018	2019
Full Time				
Director	1	1	1	1
Supervisor	2	2	2	2
G.P.S. Officer	1	1	1	1
Pre-Trial Officer	2	2	2	2
Diversion Specialist	1	1	1	1
Administrative Officer	2	2	2	2
Adult Officer	3	3	3	3
Investigative Officer	1	1	1	1
Juvenile Officer	3	3	3	3
PSW Officer	1	1	1	1
Drug Court Officer	1	1	0	0
Office Manager	1	1	1	1
Secretary	1	1	1	1
Receptionist	2	2	2	2
Total	22	22	21	21

Combined Court Services (Probation)

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
PERSONNEL						
010-2-018-6101 Supervisor	76,413	82,278	78,464	70,777	78,000	-0.6%
010-2-018-6102 Probation Officer Supv.	87,076	112,329	111,278	112,429	118,675	6.6%
010-2-018-6103 Probation Officer	619,064	664,060	646,996	646,048	677,981	4.8%
010-2-018-6104 Clerical	132,801	141,794	148,180	147,281	151,627	2.3%
010-2-018-6128 Drug Court Officer					3,600	
Total Personnel	915,354	1,000,461	984,918	976,535	1,029,883	4.6%
CONTRACTUAL						
010-2-018-6202 Books/Subscriptions	123	142	100	155	200	
010-2-018-6215 Contractual Services	2,000	2,011	3,000	2,168	3,000	
010-2-018-6217 Vehicle Expense	3,166	4,143	5,000	3,602	5,000	
010-2-018-6505 Kane Juvenile Detention	112,450	106,150	100,000	144,030	110,000	
010-2-018-6506 Juvenile Board & Care	52,509	138,308	90,000	26,804	70,000	
Total Contractual	170,248	250,755	198,100	176,759	188,200	-5.0%
COMMODITIES						
010-2-018-6200 Office Supplies	5,861	6,000	6,000	6,000	6,000	
010-2-018-6201 Postage	2,916	2,389	4,000	2,279	3,800	
Total Commodities	8,777	8,389	10,000	8,279	9,800	-2.0%
OTHER						
010-2-018-6504 Medical Expenses		33	1,000	1,039	1,000	
Total Other		33	1,000	1,039	1,000	
Department Total	1,094,379	1,259,637	1,194,018	1,162,612	1,228,883	2.9%

Circuit Court Clerk

Description

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

Legal Status

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

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

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



Authorized Personnel Summary

Circuit Clerk	2016	2017	2018	2019
	<u>Full Time</u>			
Circuit Clerk	1	1	1	1
Clerk Supervisor	0	0	0	0
Assistant Clerk Supervisor	1	1	1	0
Deputy Clerk	15	14	15	15
Fin./Personnel Mgr.	0.7	0.75	1	1
Total	17.7	16.75	18	17

Circuit Clerk Document Storage	2016	2017	2018	2019
	<u>Full Time</u>			
Clerk Supervisor	3	3	3	3
Deputy Clerk	2	2	2	2
Office Manager	1	1	1	1
Total	6	6	6	6

Court Automation	2016	2017	2018	2019
	<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	2016	2017	2018	2019
	<u>Full Time</u>			
Child Support Clerk	2	2	2	3
Total	2	2	2	3

Operation / Administrative	2016	2017	2018	2019
	<u>Full Time</u>			
Fin./Personnel Mgr.	0.30	0.25	0	0
Total	0.30	0.25	0	0

Grand Total	29.0	26.0	27.0	27.0
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Circuit Clerk

Account No.	Description	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% Change In Budget
PERSONNEL							
010-2-014-6000	Circuit Clerk	90,046	93,562	90,097	90,097	90,676	0.6%
010-2-014-6102	Deputy Clerks	461,866	472,256	466,618	443,930	423,745	
010-2-014-6107	Overtime	1,028	702	2,000	462	1,000	
	Total Personnel	552,940	566,520	558,715	534,490	515,421	-7.7%
CONTRACTUAL							
010-2-014-6203	Dues/Memberships	810	800	1,000	820	1,000	
010-2-014-6204	Conferences	1,886	3,058	6,000	3,841	5,000	
010-2-014-6219	Printing Forms	17,402	17,245	15,000	13,174	13,000	
	Total Contractual	20,098	21,103	22,000	17,834	19,000	-13.6%
COMMODITIES							
010-2-014-6200	Office Supplies	7,371	9,574	14,000	7,074	10,000	
010-2-014-6201	Postage	8,328	7,425	8,000	8,004	8,000	
010-2-014-6205	Mileage	1,151	1,098	2,000	894	1,500	
	Total Commodities	16,850	18,097	24,000	15,972	19,500	-18.8%
	Department Total	589,888	605,720	604,715	568,296	553,921	-8.4%

State's Attorney

Description

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



Legal Status

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

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

Authorized Personnel Summary				
	2016	2017	2018	2019
Full Time				
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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% Change In Budget
PERSONNEL						
010-2-020-6000 State's Attorney	166,508	172,912	166,508	167,987	170,171	2.2%
010-2-020-6101 Asst State's Attorney	800,743	854,370	852,429	825,495	869,278	
010-2-020-6104 Clerical	310,095	313,218	320,827	304,289	330,449	
010-2-020-6125 Stipends	42,051	41,032	44,500	42,676	51,000	
010-2-020-6117 Temporary Help/Intern	3,990	4,896	7,000	6,275	7,000	
Total Personnel	1,323,387	1,386,428	1,391,264	1,346,721	1,427,898	2.6%
CONTRACTUAL						
010-2-020-6202 Books/Subscriptions	4,272	4,043	4,500	4,109	4,250	
010-2-020-6203 Dues/Memberships	9,509	8,261	10,500	8,566	10,500	
010-2-020-6204 Conferences	198		2,000	586	2,000	
010-2-020-6206 Training	1,872	2,531	3,500	1,636	3,500	
010-2-020-6207 Cell Phones/Pagers	2,247	3,029	3,250	2,770	3,250	
010-2-020-6215 Contractual Services	13,000	13,000	15,000	15,921	16,500	
010-2-020-6239 Transcripts	10,041	13,115	17,500	13,169	17,000	
010-2-020-6522 Appellate Service	32,000	32,000	37,000	32,000	37,000	
0102-020-6523 Special Litigation Fees						
Total Contractual	73,140	75,978	93,250	78,757	94,000	0.8%
COMMODITIES						
010-2-020-6200 Office Supplies	17,276	17,865	14,500	15,104	14,500	
010-2-020-6201 Postage	13,895	13,313	13,000	12,560	13,000	
Total Commodities	31,171	31,178	27,500	27,665	27,500	0.0%
OTHER						
010-2-020-6520 Child Advocacy Board	12,229	12,573	14,000	12,137	14,000	
010-2-020-6521 Trials/Hearings	18,118	11,395	27,500	10,952	26,000	
Total Other	30,347	23,968	41,500	23,090	40,000	-3.6%
Department Total	1,458,046	1,517,553	1,553,514	1,476,232	1,589,398	2.3%

Sheriff

Description

The Sheriff is an elected official who is commissioned by the Governor of the State of Illinois. The three divisions of the Sheriff's Office are: 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				
	2016	2017	2018	2019
Full Time				
Sheriff	1	1	1	1
Chief Deputy	1	0	0	1
Undersheriff	1	1	1	0.1
Commander	1	1	1	1
Deputy Commander	0	1	1	1
Evidence Custodian/Fleet Mgr	1	1	1	1
Business Manager	1	1	1	1
Admin. Asst./HR Manager	1	0	0	0
Records Division Manager	0	1	1	1
Sergeant	8	8	8	7
Patrol Deputy	45	44	44	43.1
Records Clerk	6	3	4	4
Total Full Time	66	62	63	61.21
Part Time				
Deputy	1	1.5	2	4.5
Sheriff Records Clerk	1	3	2.5	3.7
Corrections Records Clerk	0.5	0	0	0
Total Part Time	2.5	4.5	4.5	8.2
Total	68.5	66.5	67.5	69.4

Sheriff

ACCOUNT & DESCRIPTION		ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
PERSONNEL							
010-2-009-6000	Sheriff	112,504	120,556	119,422	119,422	122,408	2.5%
010-2-009-6102	Chief/Commander	272,744	310,425	329,822	329,904	349,273	
010-2-009-6103	Deputies	4,131,344	4,254,566	4,421,063	4,817,873	3,747,563	
010-2-009-6104	Clerical	356,076	413,589	418,510	411,076	426,737	
010-2-009-6105	Deputies Part Time	7,186	11,301	40,000	15,053	25,000	
010-2-009-6106	Deputies Overtime	109,904	151,655	141,600	175,170	145,000	
010-2-009-6107	Clerical Overtime	45	12	500	31	500	
010-2-009-6108	Sergeants					753,982	
010-2-009-6162	Security Detail	11,458	34,017		36,150	31,600	
	Total Personnel	5,001,261	5,296,120	5,470,917	5,904,678	5,602,063	2.4%
CONTRACTUAL							
010-2-009-6202	Books/Subscriptions	1,886	130	1,396	282	711	
010-2-009-6204	Conferences/Dues	12,704	18,486	19,748	17,915	22,796	
010-2-009-6206	Training	53,377	53,509	45,991	45,922	39,945	
010-2-009-6207	Cellular Phone	1,000	6,000	6,000	6,000	6,299	
010-2-009-6215	Contractual Services	31,226	40,914	45,120	42,938	51,244	
010-2-009-6216	Equipment Maintenance	23,997	22,500	22,500	21,540	23,450	
010-2-009-6217	Vehicle Maintenance	49,708	51,890	51,126	38,644	51,608	
010-2-009-6219	Printing	4,000	2,837	3,643	3,637	2,927	
010-2-009-6436	Weapons/Ammunition	14,584	19,435	20,058	19,707	21,080	
010-2-009-6438	Contract Expenses	26,150	23,067	25,300	21,325	23,350	
010-2-009-6445	Drug Testing	2,827	1,725	2,130	2,047	1,965	
	Total Contractual	221,459	240,493	243,012	219,956	245,375	1.0%
COMMODITIES							
010-2-009-6200	Office Supplies	11,657	13,580	14,415	14,279	9,007	
010-2-009-6201	Postage	4,999	5,595	4,750	4,886	3,750	
010-2-009-6205	Fuel	100,865	106,967	125,400	127,892	126,000	
010-2-009-6240	Uniforms	19,500	21,000	24,925	24,901	24,900	
010-2-009-6435	Police Supplies	16,750	18,820	18,129	18,020	21,599	
010-2-009-6437	Canine Expenses	2,000	1,889	2,000	1,937	2,000	
	Total Commodities	155,771	167,851	189,619	191,915	187,256	-1.2%
OTHER							
010-2-009-6439	Investigations	5,372	4,880	4,900	4,515	4,900	
010-2-009-6441	Special Response Team	4,446	4,500	2,000	2,000	2,000	
010-2-009-6442	Major Crimes Taskforce	1,000	1,000	1,000	1,000	1,000	
	Total Other	10,818	10,380	7,900	7,515	7,900	0.0%
	Department Total	5,389,309	5,714,843	5,911,448	6,324,065	6,042,594	2.2%

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				
	2016	2017	2018	2019
Full Time				
Commander	1	1	1	1
Deputy Commander	1	1	1	1
Sergeant	6	5	5	5.2
Deputy	44	43	43	40.3
Food Manager	1	0	0	0
Cook	1	0	0	0
Total	54	50	50	47.5

Corrections

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
PERSONNEL						
010-2-010-6102 Commander	656,899	707,798	721,225	691,163	225,136	
010-2-010-6103 Deputies	3,182,428	3,555,405	3,390,790	3,450,280	3,432,743	
010-2-010-6106 Deputy Overtime	25,209	74,366	58,988	65,520	87,988	
010-2-010-6108 Sergeants					527,549	
010-2-010-6108 Food Management	66,397					
Total Personnel	3,930,932	4,337,569	4,171,003	4,206,962	4,273,416	2.5%
CONTRACTUAL						
010-2-010-6215 Contractual Services	80,553	333,654	344,610	345,494	345,433	
010-2-010-6451 Prisoner Transport	16,495	26,595	30,000	46,623	56,000	
010-2-010-6455 Medical Expenses	68,203	65,508	50,288	76,035	50,288	
010-2-010-6456 Food Service	126,112	306	2,000	1,918	2,000	
Total Contractual	291,363	426,064	426,898	470,070	453,721	6.3%
Department Total	4,222,296	4,763,633	4,597,901	4,677,032	4,727,137	2.8%

Merit Commission

Description

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

Legal Status

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

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



**Kendall County Sheriff
Merit Commission**

Merit Commission

<u>ACCOUNT & DESCRIPTION</u>	<u>ACTUAL 2016</u>	<u>ACTUAL 2017</u>	<u>BUDGET 2018</u>	<u>YTD 2018</u>	<u>BUDGET 2019</u>	<u>% CHANGE IN BUDGET</u>
OTHER						
010-2-011-6459 Merit Commission	5,579	7,050	4,000	4,000	19,910	397.8%
Total Other	5,579	7,050	4,000	4,000	19,910	
Department Total	5,579	7,050	4,000	4,000	19,910	397.8%

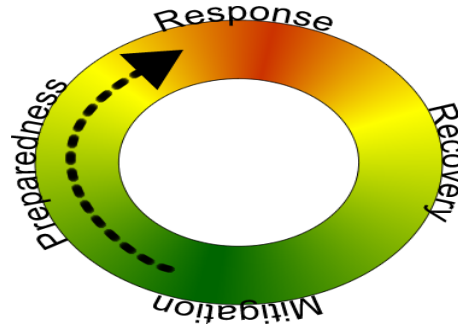
Emergency Management Agency

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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<u>Part-Time</u>				
Director	1	1	1	1
Assistant	1	1	1	1
Total	2	2	2	2

Emergency Management Agency

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
PERSONNEL						
010-2-012-6101 Director	7,410	8,302	8,138	8,119	8,138	
010-2-012-6104 Clerical	6,214	6,661	6,910	6,916	6,910	
Total Personnel	13,624	14,963	15,048	15,035	15,048	0.0%
CONTRACTUAL						
010-2-012-6203 Dues/Memberships	246	250	250	448	250	
010-2-012-6204 Conferences	500	500	527	527	527	
010-2-012-6206 Training	1,500	1,449	1,250	1,250	1,250	
010-2-012-6207 Cellular Telephone	4,096	4,122	4,250	4,113	4,250	
010-2-012-6217 Vehicle Maintenance	10,024	9,898	11,075	11,075	11,075	
010-2-012-6219 Printing	158	38	50	50	50	
010-2-012-6461 Radio/Siren Maintenance	1,661	2,100	2,700	1,984	2,700	
Total Contractual	18,185	18,358	20,102	19,447	20,102	0.0%
COMMODITIES						
010-2-012-6200 Office Supplies	1,600	1,600	1,750	1,750	1,750	
010-2-012-6201 Postage	100	100	100	100	100	
010-2-012-6205 Mileage	179	500	500	373	500	
010-2-012-6446 Uniforms		5	500	500	500	
Total Commodities	1,879	2,205	2,850	2,723	2,850	0.0%
Department Total	33,688	35,526	38,000	37,205	38,000	0.0%

Coroner

Description

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



Legal Status

55 ILCS 5/3-3003 The county coroner shall control the internal operations of his office. Subject to the applicable county appropriation ordinance, the coroner shall procure necessary equipment, materials, supplies and services to perform the duties of the office. Compensation of deputies and employees shall be fixed by the coroner, subject to budgetary limitations established by the county board. Purchases of equipment shall be made in accordance with any ordinance requirements for centralized purchasing through another county office or through the State which are applicable to all county offices.

Authorized Personnel Summary				
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
PERSONNEL						
010-2-017-6000 Coroner	57,944	59,727	57,944	57,944	58,523	1.0%
010-2-017-6102 Deputy Coroner	38,025	29,282	52,000	52,000	53,000	
010-2-017-6156 Per Call - Salaries	17,372	22,304	9,000	9,490	12,000	
Total Personnel	113,341	111,313	118,944	119,434	123,523	3.8%
CONTRACTUAL						
010-2-017-6203 Dues/Memberships	1,179	999	1,000	994	1,000	
010-2-017-6206 Training	3,284	3,835	3,500	2,849	3,000	
010-2-017-6207 Cellular Phone	2,985					
010-2-017-6217 Vehicle Maintenance	4,067	2,921	3,000	3,009	3,000	
010-2-017-6490 Autopsies	28,050	30,380	30,380	28,850	30,000	
010-2-017-6491 X-rays	-	-	250	-	250	
010-2-017-6492 Toxicology Testing	8,507	9,787	9,592	6,507	8,000	
010-2-017-6497 Histology	50	91	200	-	200	
Total Contractual	48,122	48,013	47,922	42,209	45,450	-5.2%
COMMODITIES						
010-2-017-6200 Office Supplies	1,939	2,048	1,800	1,637	1,500	
010-2-017-6201 Postage	481	207	250	158	250	
010-2-017-6205 Mileage	-	980	400	44	-	
010-2-017-6240 Clothing Allowance	592	967	1,000	960	750	
010-2-017-6494 Morgue Supplies	4,265	2,796	2,500	2,737	2,500	
Total Commodities	7,277	6,999	5,950	5,535	5,000	-16.0%
OTHER						
010-2-017-6495 Bio-hazard Removal	1,045	935	1,000	1,036	1,000	
010-2-017-6496 Disposition for Indigent Persons	-	-	250	-	250	
Total Other	1,045	935	1,250	1,036	1,250	0.0%
Department Total	169,784	167,258	174,066	168,214	175,223	0.7%

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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</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
Total Full Time	6	6	6	6
<u>Part Time</u>				
Accounting Assistant	1	1	0.7	0.7
Total	7	7	6.7	6.7

Treasurer

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
PERSONNEL						
010-2-025-6000 Treasurer	90,046	96,490	95,584	95,584	97,974	2.5%
010-2-025-6102 Deputy Treasurers	286,377	330,264	325,929	316,366	326,185	0.1%
010-2-025-6106 Salaries - Bldg Security		3,975		4,188	4,000	
010-2-025-6107 Overtime		-	50	-	-	
Total Personnel	376,423	430,730	421,563	416,137	428,159	1.6%
CONTRACTUAL						
010-2-025-6203 Dues/Memberships	769	769	800	769	800	
010-2-025-6204 Conferences	219	192	750	-	500	
010-2-025-6209 Legal Publications	2,032	2,064	2,500	3,440	2,500	
010-2-025-6215 Contractual Services	7,318	13,091	12,500	11,828	12,500	
Total Contractual	10,338	16,116	16,550	16,037	16,300	-1.5%
COMMODITIES						
010-2-025-6200 Office Supplies	4,723	5,017	5,000	3,280	4,500	
010-2-025-6201 Postage	21,248	21,971	22,500	23,552	23,000	
010-2-025-6205 Mileage	420	355	750	175	500	
010-2-025-6540 Payroll Materials	2,904	2,928	4,000	1,902	4,000	
010-2-000-6541 HR Expenses					500	
Total Commodities	29,295	30,272	32,250	28,908	32,500	0.8%
Department Total	416,056	477,118	470,363	461,083	476,959	1.4%

Auditing and Accounting

Description

Budgeted funds provide for the audit of all County funds. Kendall County has contracted Mack and Associates, CPAs to audit Fiscal Years 2018, 2019 and 2020.



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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
CONTRACTUAL						
010-2-028-6549 Auditing & Accounting	53,300	56,925	56,925	57,750	53,950	
Total Other	53,300	56,925	56,925	57,750	53,950	
Department Total	53,300	56,925	56,925	57,750	53,950	-5.2%

Property Tax Services (Contractual Services)

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
CONTRACTUAL						
010-2-041-6215 Contractual Services	75,199	73,460	90,000	86,744	90,000	
Total Other	75,199	73,460	90,000	86,744	90,000	
Department Total	75,199	73,460	90,000	86,744	90,000	0.0%

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, GIS, 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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Full Time				
Administrator	1	1	1	0.9
Deputy Administrator				0.9
Risk & Compliance Coord.				1
HR Coordinator	1	1	1	0
Admin. Assistant	1	1	1	1
Budget Coordinator	1	1	1	0
Econ Dev. Coord./Special Projects	0.5	0.5	0.5	0
Total	4.5	4.5	4.5	3.8

Administrative Services

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
PERSONNEL						
010-2-030-6101 Exempt Positions	282,680	289,453	233,715	226,935	216,240	
010-2-030-6102 Other Salaries	43,429	56,044	79,870	70,237	102,652	
Total Personnel	326,109	345,497	313,585	297,171	318,892	1.7%
CONTRACTUAL						
010-2-030-6202 Books/Subscriptions	205	292	315	120	315	
010-2-030-6203 Dues/Memberships	1,460	240	1,655	1,353	1,655	
010-2-030-6204 Conferences	395	515	1,300	1,444	650	
010-2-030-6206 Training	257	119	500	-	500	
010-2-030-6207 Cell Phones	1,078	714	845	1,207	900	
010-2-030-6215 Contractual Services		-	5,000	950	900	
010-2-030-6230 Labor Negotiations Contracted	12,218	-	3,000	1,437	500	
010-2-030-6561 Advertisements	1,528	1,983	1,500	622	1,000	
010-2-030-6565 Employee Assistance		13,138	6,600	-	6,600	
010-2-030-6570 Mayors & Managers Meeting	437	441	500	622	500	
Total Contractual	17,578	17,441	21,215	7,754	13,520	-36.3%
COMMODITIES						
010-2-030-6200 Office Supplies	1,868	2,188	2,000	1,753	1,900	
010-2-030-6201 Postage	443	368	600	720	500	
010-2-030-6205 Mileage	883	552	1,400	194	1,300	
010-2-030-6237 County Supplies	185	370	700	1,046	600	
010-2-030-6566 Employee Recognition	3,106	3,810	3,700	2,007	2,900	
Total Commodities	6,485	7,289	8,400	5,720	7,200	-14.3%
Department Total	350,172	370,227	343,200	310,645	339,612	-1.0%

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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
PERSONNEL						
010-2-001-6101 Director	100,559	107,040	105,748	105,748	108,392	
010-2-001-6102 Maintenance	310,539	347,780	342,189	342,073	348,671	
010-2-001-6104 Clerical	35,434	40,528	40,170	40,170	41,375	
010-2-001-6106 Overtime	8,339	9,236	7,000	16,221	8,000	
Total Personnel	454,871	504,584	495,107	504,212	506,438	2.3%
CONTRACTUAL						
010-2-001-6206 Training	-	-	-	99	250	
010-2-001-6207 Cellular Phones	4,015	5,426	6,500	6,203	6,350	
010-2-001-6214 Annual Contracts			347,000	351,067	329,130	
010-2-001-6215 Contractual Services	542,582	398,841	31,000	32,307	27,210	
010-2-001-6216 Equipment Maintenance	83,551	93,022	67,000	64,367	60,000	
010-2-001-6217 Vehicle Maintenance	4,926	4,020	3,500	3,832	4,150	
010-2-001-6236 Equipment Rental	520	943	1,000	-	500	
010-2-001-6351 Electric	525,439	498,215		-		
010-2-001-6352 Natural Gas	130,920	127,041		-		
010-2-001-6353 Water	40,629	50,378		-		
010-2-001-6354 Telephones	98,406	110,956		-		
010-2-001-6355 Waste Pick-up	10,431	1,808		-		
Total Contractual	1,441,419	1,290,651	456,000	457,875	427,590	-6.2%
COMMODITIES						
010-2-001-6200 Office Supplies		-	200	84	200	
010-2-001-6201 Postage	45	40	50	41	50	
010-2-001-6205 Mileage	953	542	800	795	800	
010-2-001-6237 County Supplies	115,901	132,891	120,000	120,527	114,500	
Total Commodities	116,899	133,473	121,050	121,447	115,550	-4.5%
Department Total	2,013,188	1,928,708	1,072,157	1,083,534	1,049,578	-2.1%

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

ACCOUNT & DESCRIPTION	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
TELEPHONE				
010-2-044-6354 Telephone - Government Campuses	108,000	108,647	108,000	
Total Telephone	108,000	108,647	108,000	0.0%
ELECTRIC				
010-2-044-6701 Electric - Public Safety Center	177,394	177,207	175,977	
010-2-044-6702 Electric - Courthouse	246,392	261,965	240,045	
010-2-044-6704 Electric - County Office Building	40,663	42,691	39,150	
010-2-044-6705 Electric - Animal Control	4,186	7,004	6,110	
010-2-044-6706 Electric - Highway Department	7,096	6,584	7,067	
010-2-044-6707 Electric - Annex Building Fox Street	1,414	1,664	1,375	
010-2-044-6708 Electric - Historic Courthouse	17,176	15,743	15,307	
010-2-044-6709 Electric - Tower	2,609	2,038	2,253	
010-2-044-6710 Electric - Annex 2 Building Ridge Street	325	501	326	
010-2-044-6711 Electric - Facilities/Coroner	2,995	3,342	3,234	
010-2-044-6712 Electric - Health Department	39,724	39,492	39,667	
010-2-044-6713 Electric - Annex 3 Building Madison Street		778	939	
Total Electric	539,974	559,007	531,450	-1.6%
NATURAL GAS				
010-2-044-6801 Natural Gas - Public Safety Center	51,818	48,226	47,982	
010-2-044-6802 Natural Gas - Courthouse	51,678	39,763	48,982	
010-2-044-6804 Natural Gas - County Office Building	9,047	9,953	10,287	
010-2-044-6805 Natural Gas - Animal Control	1,829	1,936	1,974	
010-2-044-6806 Natural Gas - Highway Department	6,002	7,029	7,314	
010-2-044-6807 Natural Gas - Annex Building Fox Street	1,668	1,806	1,901	
010-2-044-6808 Natural Gas - Historic Courthouse	6,504	6,556	6,759	
010-2-044-6810 Natural Gas - Annex 2 Building Ridge Street	524	481	387	
010-2-044-6811 Natural Gas - Facilities/Coroner	1,549	1,837	1,909	
010-2-044-6812 Natural Gas - Health Department	12,380	11,236	11,938	
Total Natural Gas	142,999	128,822	139,433	-2.5%
WATER				
010-2-044-6901 Water - Public Safety Center	38,914	41,245	37,525	
010-2-044-6902 Water - Courthouse	1,063	1,110	1,002	
010-2-044-6904 Water - County Office Building	1,424	1,411	1,273	
010-2-044-6905 Water - Animal Control	2,687	1,862	1,946	
010-2-044-6907 Water - Annex Building Fox Street	921	925	846	
010-2-044-6908 Water - Historic Courthouse	1,011	1,028	930	
010-2-044-6911 Water - Facilities/Coroner	937	970	870	
010-2-044-6912 Water - Health Department	2,224	2,095	1,960	
010-2-044-6913 Water - Annex 3 Building Madison Street		519	345	
Total Water	49,181	51,166	46,697	-5.1%
Total Utilities	840,154	847,642	825,580	
Department Total	840,154	847,642	825,580	-1.7%

Planning, Building and Zoning

Description

- Administration and enforcement of the County zoning codes and ordinances regulating the construction of new buildings, subdivisions, flood plain management, stormwater management, soil erosion control and the development of land.
- Assign addresses for all unincorporated properties.
- Administer and maintain records concerning mobile home permits, conditional and special uses.
- Administer land cash ordinances for school and Forest Preserve/Park donations.
- Maintenance, update and implementation of the County's Land Resource Management Plan.
- Coordinating and supplying staff support to the Comprehensive Land Plan and Ordinance Committee, Regional Planning Commission, Zoning Board of



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,

Authorized Personnel Summary				
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Full Time				
Senior Planner	1	1	1	1
Code Officer	1	1	1	1
Permit Clerk	1	0	0	0
Total Full Time	3	2	2	2
Part Time				
Office Assistant - Zoning		0.7	0.7	0.7
Office Assistant - Building				0.7
Intern		0.7	0.7	0.0
Total Part Time	0.0	1.3	1.3	1.3
Total	3.0	3.3	3.3	3.3

Planning, Building and Zoning

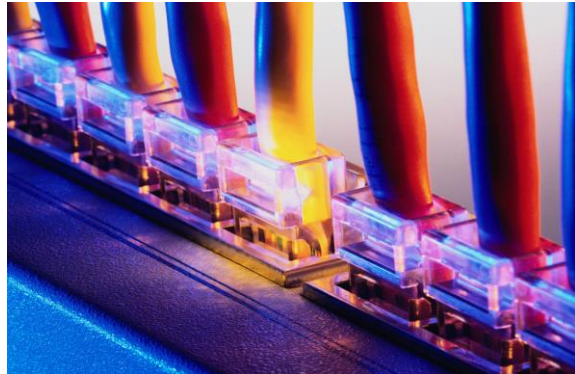
ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
PERSONNEL						
010-2-002-6102	51,667	58,500	66,950	66,950	68,959	
010-2-002-6103	53,574	57,296	55,234	56,891	56,891	
010-2-002-6104	33,148	35,084	36,322	28,417	37,050	
010-2-002-6115	1,150	2,500	2,450	1,500	2,800	
Total Personnel	139,539	153,380	160,956	153,759	165,700	2.9%
CONTRACTUAL						
010-2-002-6202		59	200	380	200	
010-2-002-6203	601	748	750	748	750	
010-2-002-6204		656	2,000	564	1,500	
010-2-002-6206	39	215	200	225	200	
010-2-002-6207	869	966	890	831	670	
010-2-002-6209	636	666	750	1,657	1,200	
010-2-002-6217	4,470	1,835	3,500	1,845	2,500	
010-2-002-6238	640	1,388	150	-	-	
010-2-002-6361	12,460	13,580	12,000	15,400	14,000	
010-2-002-6363	19,211	17,543	24,000	8,685	18,000	
010-2-002-6365		-	500	-	-	
010-2-002-6367	1,000	1,000	1,000	1,000	1,000	
010-2-002-6370	605	1,266	700	1,040	1,200	
Total Contractual	40,530	39,922	46,640	32,374	41,220	-11.6%
COMMODITIES						
010-2-002-6200	1,659	1,590	1,550	1,744	1,550	
010-2-002-6201	439	430	650	1,193	650	
010-2-002-6205	36	31	200	-	100	
Total Commodities	2,135	2,051	2,400	2,937	2,300	-4.2%
CAPITAL						
010-2-002-6216	328	279	500	400	400	
Total Capital	328	279	500	400	400	-20.0%
OTHER						
010-2-002-6380	77	55	750	660	500	
010-2-002-6381	281	1,306	750	554	500	
010-2-002-6382	2,800	1,750	2,100	-	-	
010-2-002-6383	90	371	750	378	500	
010-2-002-6384		55	750	-	500	
010-2-002-6385		50	-	-	-	
Total Other	3,247	3,587	5,100	1,592	2,000	-60.8%
Department Total	185,779	199,220	215,596	191,061	211,620	-1.8%

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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Full Time				
Director	0.60	0.57	0.63	0.63
Network Admin.	1	1	0.97	0.97
Lan Support II	1	1		
Technology Analyst			0.97	0.97
Technician II		1		
Systems Administrator			0.97	0.97
PC Technician	2	2	1.9	1.9
Total	4.6	5.6	5.5	5.5

Technology

ACCOUNT & DESCRIPTION		ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
PERSONNEL							
010-2-033-6101	Director	51,300	54,812	59,676	40,765	57,938	
010-2-033-6102	Network/LAN Support	236,650	299,920	300,186	290,565	300,036	
	Total Personnel	287,950	354,732	359,862	331,330	357,974	-0.5%
CONTRACTUAL							
010-2-033-6202	Books/Subscriptions	29	395	100	486	100	
010-2-033-6203	Dues/Memberships		-	200	-	1,000	
010-2-033-6204	Conferences		577	1,000	1,012	2,500	
010-2-033-6206	Training	1,075	199	3,000	600	3,000	
010-2-033-6207	Cell Phones	4,056	6,511	5,400	4,715	5,400	
010-2-033-6215	Contractual Services	23,963	149,169	15,915	5,812	13,000	
	Total Contractual	29,123	156,852	25,615	12,624	25,000	-2.4%
COMMODITIES							
010-2-033-6200	Office Supplies	964	1,033	1,000	1,133	500	
010-2-033-6201	Postage		-	50	11	50	
010-2-033-6205	Mileage	88	506	500	180	250	
		1,052	1,539	1,550	1,324	800	-48.4%
CAPITAL							
010-2-033-6585	Computer Software	106,984	45,059	91,737	139,705	100,000	
010-2-033-6586	Computer Hardware	63,353	70,786	65,400	78,439	51,500	
010-2-033-6587	Printer Expense	35,430	23,434	35,000	24,298	35,000	
010-2-033-6588	Copier Expense			130,000	119,451	120,100	
010-2-033-6589	Internet Expense			10,645	15,833	15,000	
	Total Commodities	205,766	139,279	332,782	377,727	321,600	-3.4%
	Department Total	523,891	652,402	719,809	723,005	705,374	-2.0%

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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
PERSONNEL						
010-2-022-6101 Chief County Assessment Officer	82,912	87,892	85,900	85,900	87,618	2.0%
010-2-022-6102 Clerks	137,844	146,824	146,317	143,714	146,692	0.3%
010-2-022-6107 Overtime		2,757	1,000	-	1,000	
Total Personnel	220,756	237,473	233,217	229,614	235,310	0.9%
CONTRACTUAL						
010-2-022-6202 Books/Subscriptions		56	30	28	30	
010-2-022-6203 Dues/Memberships	595	500	500	515	515	
010-2-022-6206 Training	2,336	3,089	2,000	2,829	2,500	
010-2-022-6209 Publications	35,242	34,884	32,765	35,275	42,100	28.5%
010-2-022-6215 Contractual Services	5,724	6,701	6,000	3,213	3,400	
010-2-022-6219 Printing	6,112	5,848	6,000	8,821	6,000	
Total Contractual	50,008	51,078	47,295	50,680	54,545	15.3%
COMMODITIES						
010-2-022-6200 Office Supplies	1,662	1,204	1,200	979	1,200	
010-2-022-6201 Postage	20,766	19,531	16,500	18,947	17,500	6.1%
010-2-022-6205 Mileage	411	220	220	256	220	
Total Commodities	22,839	20,954	17,920	20,182	18,920	5.6%
Department Total	293,604	309,506	298,432	300,475	308,775	3.5%

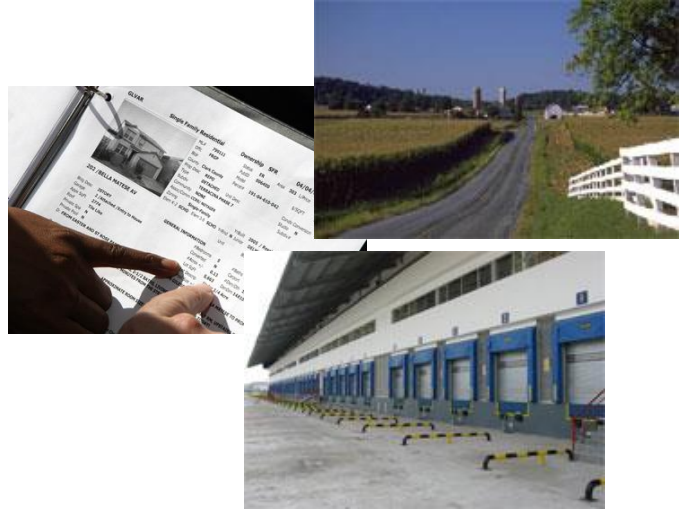
Board of Review

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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% Change In Budget
PERSONNEL							
010-2-021-6102	Board Members	56,482	53,613	59,545	59,795	60,845	
	Total Personnel	56,482	53,613	59,545	59,795	60,845	2.2%
COMMODITIES							
010-2-021-6200	Office Supplies		33	1,000	372	800	
010-2-021-6201	Postage	1,001	731	3,000	784	1,600	
010-2-021-6205	Mileage			100		100	
	Total Commodities	1,001	764	4,100	1,156	2,500	-39.0%
CONTRACTUAL							
010-2-021-6204	Conferences			500		500	
010-2-021-6209	Legal Publications			1,000		1,000	
010-2-021-6215	Contractual Services		2,530	10,000	3,213	9,000	
	Total Contractual	-	2,530	11,500	3,213	10,500	-8.7%
CAPITAL							
010-2-021-6208	Capital Equipment	1,078	-	2,400	-	2,140	
	Total Capital	1,078	-	2,400	-	2,140	
	Department Total	58,560	56,907	77,545	64,164	75,985	-2.0%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
PERSONNEL							
010-2-024-6115	Per Diem	85	119	180		180	
	Total Personnel	85	119	180	-	180	0.0%
CONTRACTUAL							
010-2-024-6209	Publications	159		125		125	
	Total Contractual	159	-	125	-	125	0.0%
COMMODITIES							
010-2-024-6205	Mileage	4		20		20	
	Total Commodities	4	-	20	-	20	0.0%
	Department Total	248	119	325	-	325	0.0%

Employee Health Insurance

Description:

Kendall County's current health insurance provider is Blue Cross and Blue Shield of Illinois. Blue Cross and Blue Shield offers both HMO and PPO plans for county employees and their families. MetLife is the dental provider for Kendall County employees and their families.

The County has contracted with The Horton Group to provide health insurance brokerage services.

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
PERSONNEL						
010-2-027-6547 Health Insurance Premiums	4,771,025	5,047,056	5,502,000	5,211,509	5,270,000	-4.2%
010-2-027-6548 Employee Reimbursements				1,983		
010-2-027-6560 Wellness Program						
010-2-027-6712 Broker Fee Expense					40,200	
Total Personnel	4,771,025	5,047,056	5,502,000	5,213,492	5,310,200	-3.5%
Department Total	4,771,025	5,047,056	5,502,000	5,213,492	5,310,200	-3.5%

General Insurance and Bonding

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
OTHER						
010-2-031-6575 Bonds	924	3,055	4,700	700	4,950	5.3%
010-2-031-6576 Notaries	1,080	-	620	1,404	1,675	
Total Other	2,004	3,055	5,320	2,104	6,625	
Department Total	2,004	3,055	5,320	2,104	6,625	24.5%

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.

<u>ACCOUNT & DESCRIPTION</u>	<u>BUDGET 2016</u>	<u>ACTUAL 2017</u>	<u>BUDGET 2018</u>	<u>YTD 2018</u>	<u>BUDGET 2019</u>	<u>% CHANGE IN BUDGET</u>
OTHER						
010-2-026-6546 Contributions/St. Unemp.	25,618	28,562	35,000	12,210	35,000	
Total Other	25,618	28,562	35,000	12,210	35,000	
Department Total	25,618	28,562	35,000	12,210	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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
COMMODITIES						
010-2-029-6550 Pre Paid Postage	60,000	20,000	37,500	50,000	38,710	
010-2-029-6232 Postage Supplies	895	1,510	2,000	1,110	1,000	
Total Commodities	60,895	21,510	39,500	51,110	39,710	0.5%
CONTRACTUAL						
010-2-029-6234 Equipment Rental/Reset	4,620	3,465	4,620	4,620	3,500	
Total Contractual	4,620	3,465	4,620	4,620	3,500	-24.2%
OTHER						
010-2-029-6201 VAC Postage	1,586	3,047	1,000	1,404	1,000	
Total Other	1,586	3,047	1,000	1,404	1,000	0.0%
Department Total	67,101	28,022	45,120	57,133	44,210	-2.0%

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 education outreach to all

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, performance s and avoidances which are necessary...for the effectuation of such plans, including the specification of engineering operations, methods of c ultivation, the growing of vegetation, cropping programs, tillage practices, and changes in use of land; and... to publish such plans and inf ormation and bring them to the attention of owners and occupiers of land within the district.

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
010-2-036-6215 Contractual Services	32,000	32,000	32,000	32,000	31,360	-2.0%

		ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Grant Breakdown							
PERSONNEL							
Education Coordinator		13,000	13,000	13,000	13,000	12,740	
Total Personnel		13,000	13,000	13,000	13,000	12,740	-2.0%
CONTRACTUAL							
Workshop		300	300	300	300	294	
Education Newsletter		200	200	200	200	196	
Travel		1,350	1,350	1,350	1,350	1,323	
Copying		575	575	575	575	564	
Total Contractual		2,425	2,425	2,425	2,425	2,377	-2.0%
COMMODITIES							
Education Supplies		1,850	1,850	1,850	1,850	1,813	
Soil Stewardship Materials		200	200	200	200	196	
Office Supplies		325	325	325	325	319	
Total Commodities		2,375	2,375	2,375	2,375	2,328	-2.0%
OTHER							
Edu Contest & Awards		200	200	200	200	195	
District Operations		14,000	14,000	14,000	14,000	13,720	
Total Other		14,200	14,200	14,200	14,200	13,915	-2.0%
Department Total		32,000	32,000	32,000	32,000	31,360	-2.0%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
PERSONNEL							
010-2-008-6431	Staff Reimbursement	60,182	60,182	62,345	62,345	63,163	1.3%
010-2-008-6430	Grundy Benefits Reimb.	10,620	10,620	11,010	11,010	11,811	7.3%
	Total Personnel	70,802	70,802	73,355	73,355	74,974	2.2%
OTHER							
010-2-008-6650	Misc. Grundy Reimb.	12,393	10,492	11,065	9,370	10,154	
	Total Other	12,393	10,492	11,065	9,370	10,154	-8.2%
	Department Total	83,195	81,294	84,420	82,725	85,128	0.8%

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

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....

<u>ACCOUNT & DESCRIPTION</u>	<u>BUDGET 2016</u>	<u>ACTUAL 2017</u>	<u>BUDGET 2018</u>	<u>YTD 2018</u>	<u>BUDGET 2019</u>	<u>% CHANGE IN BUDGET</u>
OTHER						
010-2-034-6215 Contractual Services	12,000	12,000	12,000	12,000	12,000	0%
Total Other	12,000	12,000	12,000	12,000	12,000	
Department Total	12,000	12,000	12,000	12,000	12,000	0.0%

KenCom Intergovernmental Agreement

The Intergovernmental Agreement with KenCom provides for 911 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.

The Public Safety Dispatch funds the Kendall County Sheriff's Office proportional cost of KenCom service.

ACCOUNT & DESCRIPTION		ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% 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	182,820	176,720	207,505	210,340	240,227	15.8%
	Total Other	1,957,820	1,951,720	1,982,505	1,985,340	2,015,227	
	Department Total	1,957,820	1,951,720	1,982,505	1,985,340	2,015,227	1.7%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
OTHER							
010-2-037-6999	Contingency	-	-	126,168	-	123,640	
	Total Other	-	-	126,168	-	123,640	
	Department Total	-	-	126,168	-	123,640	-2.0%

General Fund Transfers Out

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% 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	150,000	
Subtotal (Debt Service)	340,000	340,000	340,000	340,000	290,000	-14.7%
TO RESERVE FUNDS:						
010-2-039-6303 Public Safety Capital Improvement Fund						
010-2-039-6310 Capital Improvement Fund	150,000	150,000	50,000	50,000	150,000	
Subtotal (Reserve Funds)	150,000	150,000	50,000	50,000	150,000	200.0%
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	24,000	25,000	25,000	25,000	25,000	
010-2-039-6632 To State of Illinois - Unclaimed Funds	1,245					
010-2-039-6633 To 27th Payroll Fund					70,000	
Subtotal (Other Transfers)	50,745	50,500	50,500	50,500	120,500	138.6%
TOTAL TRANSFERS OUT	540,745	540,500	440,500	440,500	560,500	27.2%

Capital Expenditures

FY19 Capital Expenditures

Facilities Management	
Facilities Management Vehicle	\$45,000
Replace carpet on 2nd Floor of Health Department	20,000
Sheriff	
Corrections Transport Van	55,000
Total FY19 Capital Expenditure	<u><u>\$120,000</u></u>

FY18 Capital Expenditures

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

Capital Expenditures

Description

These accounts capture capital expenditures for all General Fund departments.

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
CAPITAL						
010-2-100-9101 Facilities Management	46,440	41,624	20,000		65,000	225.0%
010-2-100-9102 Building & Zoning						
010-2-100-9106 County Clerk						
010-2-100-9109 Sheriff	83,655	84,602			55,000	
010-2-100-9114 Circuit Court Clerk						
010-2-100-9117 Coroner		18,340				
010-2-100-9119 Public Defender						
010-2-100-9133 Technology Services	10,215			26,127		
Total Capital	140,310	144,567	20,000	26,127	120,000	500.0%
Department Total	140,310	144,567	20,000	26,127	120,000	500.0%

Public Safety Sales Tax Fund

Fund Description

In 2002, voters of Kendall County approved by referendum to impose a 1/2% sales tax for public safety purposes. The 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,

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	2,723,005	2,775,248	2,451,374	2,453,812	2,624,472	7.1%
REVENUE						
200-1-000-1320 Sales Tax	4,960,810	5,070,966	5,068,000	5,310,378	5,220,000	3.0%
200-1-000-1135 Interest Income	10,445	30,599	10,000	48,355	20,000	
Total Revenue	4,971,255	5,101,564	5,078,000	5,358,733	5,240,000	3.2%
TRANSFERS OUT						
200-2-000-6300 Transfer to General Fund	1,218,000	1,468,000	1,822,523	1,822,523	1,822,523	0.0%
200-2-000-6310 Transfer to PS Cap. Projects Fund	300,000	325,000	325,000	325,000	325,000	
200-2-000-6880 Transfer to Jail Add. Debt Srvs. Refunding 2010	1,175,050	1,207,550	1,244,050	1,244,050	1,273,050	
200-2-000-6885 Transfer to Courthouse Debt Series 2007A	381,975	1,077,000	1,018,750	1,018,750		
200-2-000-6886 Transfer to Courthouse Debt Series 2008	1,052,340	500,000				
200-2-000-6887 Transfer to Courthouse Debt Series 2009	791,648	688,335	489,000	489,000	569,125	
200-2-000-6888 Transfer to Courthouse Debt Series 2016		157,115	288,750	288,750	1,225,023	
Total Transfers Out	4,919,013	5,423,000	5,188,073	5,188,073	5,214,721	0.5%
Revenue over/(under) Expenditure & Transfers Out	52,242	(321,436)	(110,073)	170,660	25,279	
Ending Balance	2,775,248	2,453,812	2,341,301	2,624,472	2,649,751	13.2%

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

2016	2017	2018	2019
1	1	1	1

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	108,581	104,623	100,066	97,944	86,834	-13.2%
REVENUE						
370-1-000-1320 GIS Receipts	39,646	42,476	43,000	37,766	38,000	
Total Revenue	39,646	42,476	43,000	37,766	38,000	-11.6%
PERSONNEL						
370-2-000-6101 Salaries	43,604	49,155	48,876	48,876	48,876	
Total Personnel	43,604	49,155	48,876	48,876	48,876	0.0%
Total Expenditure	43,604	49,155	48,876	48,876	48,876	0.0%
Revenue over/(under) Expenditure	(3,958)	(6,679)	(5,876)	(11,110)	(10,876)	
Ending Balance	104,623	97,944	94,190	86,834	75,958	-19.4%

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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Full Time				
Technology Director	1	0.43	0.37	0.37
GIS Coordinator	1	1	1	1
Senior Cadastral/GIS System Spec.	1	1	1	1
GIS Analyst	1	1	1	1
Network Administrator			0.03	0.03
Technology Analyst			0.03	0.03
Systems Administrator			0.03	0.03
PC Technicians			0.06	0.06
Total	4.0	3.4	3.5	3.5

GIS Mapping Fund

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	595,973	558,732	540,167	526,534	468,694	-13.2%
REVENUE						
510-1-000-1320 GIS Receipts	318,953	341,368	315,000	299,872	300,000	
510-1-000-1325 Miscellaneous Revenue				1,027		
Total Revenue	318,953	341,368	315,000	300,899	300,000	-4.8%
PERSONNEL						
510-2-000-6101 Salaries	209,342	229,986	227,931	201,870	225,593	
Total Personnel	209,342	229,986	227,931	201,870	225,593	-1.0%
COMMODITIES						
510-2-000-6200 Office Supplies	68	108	500	43	500	
510-2-000-6201 Postage	5		50	2	50	
510-2-000-6205 Mileage	55	641	1,000		500	
510-2-000-6537 Plotter supplies	1,586		2,000	274	2,000	
Total Commodities	1,714	749	3,550	319	3,050	-14.1%
CONTRACTUAL						
510-2-000-6203 Dues and Memberships	340	355	750	764	750	
510-2-000-6204 Conferences	2,446	1,218	3,000		3,000	
510-2-000-6206 Training	314		2,500	38	2,500	
510-2-000-6207 Cellular Phones	635	669	1,000	349	1,000	
510-2-000-6215 Contractual Svcs./Consultants	5,000	206	12,000	3,586	8,000	
510-2-000-6589 Internet					1,500	
510-2-000-6650 GIS Expenditures	844		2,000	571	2,000	
510-2-000-6926 Aerial Reflight	31,560		35,000	29,600		
Total Contractual	41,138	2,448	56,250	34,909	18,750	-66.7%
CAPITAL						
510-2-000-6585 Computer Software	39,541	39,879	50,000	40,682	50,000	
510-2-000-6586 Computer Hardware	6,293	38,720	23,200	10,776	32,000	
510-2-000-6587 Central Computer Supplies	408	1,140	2,000	516	2,000	
Total Capital	46,242	79,739	75,200	51,974	84,000	
Total Expenditure	298,437	312,922	362,931	289,071	331,393	-8.7%
Revenue over/(under) Expenditure	20,517	28,447	(47,931)	11,828	(31,393)	
TRANSFERS OUT						
510-2-000-6300 To General Fund	27,539	29,301	42,965	39,807	43,291	0.8%
510-2-000-6305 To IMRF Fund	30,219	31,344	22,500	17,034	18,000	-20.0%
510-2-000-6319 To SS Fund			17,000	12,827	17,250	
Total Transfers Out	57,757	60,645	82,465	69,668	78,541	
Ending Balance	558,732	526,534	409,771	468,694	358,760	-12.4%

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 a ll 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

		2016	2017	2018	2019
Administration / Support	Full Time				
	Executive Director	1	1	1	1
	Operations Administrator	1	1	1	1
	Program Administrator	1	1	1	1
	Executive Assistant	1	1	1	1
	Health Information & Grants Coordinator	1	1	1	1
	Support Services	4	4	3	3
	Specialist - Fiscal	1	1	1	1
	Specialist - Data Entry/Billing/Coding			1	1
	Part Time				
	Support Services	0.5	0.7	0.7	0.7
	Billing Specialist			0.7	0.7
	Subtotal	10.5	10.7	11.4	11.4
Community Action Services	Full Time				
	Community Action Unit Director	1	1	1	1
	Community Action Unit Coordinator	1	0	0	0
	Assistant Director		1	1	1
	Weatherization Assessor/Coordinator	2	1	1	1
	Grundy Office Coordinator		1	1	1
	Energy Cons. Tech/Outreach Worker	3	2	2	2
	Community Action Advocate			1	1
	Clerk	1	1	0	0
	Part Time				
	Community Action Admin. Assistant	0.7	0.7	0.7	0.7
	Energy Conservation Technician		0.7	1.4	1.4
	Subtotal	8.7	8.4	9.1	9.1
Environmental Health	Full Time				
	Environmental Unit Director	1	1	1	1
	Asst. Environmental Unit Director	1	1	1	1
	Sanitarian	2	2	1	1
	Associate Sanitarian	2	2	2	2
	Environ. Health Secretary	1	0	0	0
	Environ. Health Administrative Assistant		1	1	1
	Food Program Coordinator			1	1
	Part Time				
	Sanitarian	0.7	0.7	0.7	0.7
	Associate Sanitarian			0.7	0.7
	Subtotal	7.7	7.7	8.4	8.4

		2016	2017	2018	2019
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	1	1	1	1
	WIC Case Worker	1	1	1	1
	Nurse	2	1	1	1
	TPS/WIC Assistant	1	0	0	0
	Administrative Assistant		1	1	1
	Nutritionist	1	0	0	0
	Emergency Response Coordinator		1	1	1
	Part Time				
	Nutritionist	0.7	0.7	0.5	0.53
Case Manager/Nutritionist	0.7	0.7	0.7	0.7	
Nurse		1.2	1.4	1.34	
WIC Specialist			0.7	0.64	
Care Coordinator			0.7	0.7	
Subtotal	10.4	10.6	12	11.91	
Mental Health Unit	Full Time				
	Behavioral Health Unit Director	1	1	1	1
	Asst. Director/DASA Coordinator	1	1	1	1
	MH Substance Abuse Clinician	6	5	5	5
	Case Manager/Transitions Coordinator	1	1	1	0
	Care Coordinator/Case Manager				1
	Admissions/Outreach Counselor	1	1	1	1
	Admissions Coordinator	1	2	1	1
	Transitions Coordinator			1	1
	Behavioral Health Secretary	1	0	0	0
	Mental Health Administrative Assistant		1	1	1
	Part Time				
	MH Substance Abuse Clinician		0.7	0.7	0.7
Care Coordinator/Case Manager			0.7	0.64	
Subtotal	12.0	12.7	13.4	13.3	
FTE					
	Full Time	46	44	44	44
	Part Time	3.3	6.1	10.3	10.15
	Total	49.3	50.1	54.3	54.15

Health and Human Services

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	3,103,613	3,031,665	2,915,109	2,719,899	2,530,170	-13.2%
REVENUE						
210-1-000-1100 Property Taxes	754,942	755,480	757,000	755,730	757,000	
210-1-000-1135 Interest Income	3,863	2,102	4,000	4,194	2,500	
210-1-000-1325 Miscellaneous Income	39,781	60,239	33,000	46,772	52,000	
210-1-000-1415 Coffee Revenue	555	325	500	235	500	
210-1-000-1422 State Grant Health Protection	63,201	63,201	59,900	72,810	72,800	
Total Levy & General Revenues	862,341	881,348	854,400	879,741	884,800	3.6%
210-1-000-1401 Behavioral Health Counsel Fee	98,763	99,688	108,100	197,068	195,000	
210-1-000-1414 Mental Health Grants	103,575	105,849	141,600	55,131	68,000	
210-1-000-1417 Fox Valley United Way	21,150	18,343	20,000	14,326		
210-1-000-1425 Title III NEIAA on Aging	11,461	9,656	8,000	9,545	8,700	
210-1-000-1426 DCFS Counseling	2,925	927				
Total ASCPE & Mental Health	237,874	234,464	277,700	276,070	271,700	-2.2%
210-1-000-1402 Wells & Septic Inspection Fees	16,525	20,635	15,000	15,815	18,000	
210-1-000-1403 Restaurant Inspection Fees	195,980	212,837	192,000	217,883	205,000	
210-1-000-1404 Tanning Facility Inspection Fees	2,100	1,350	2,000	1,013	2,600	
210-1-000-1405 Kendall Co. Well Permit Fee	16,900	17,985	15,000	13,925	15,000	
210-1-000-1406 Solid Waste Fee	1,275	925	1,000	6,738	1,500	
210-1-000-1407 Electronic Solid Waste		900				
210-1-000-1409 West Nile Virus Grant	28,323	36,170	26,600	21,383	26,600	
210-1-000-1428 Non-Community Well Grant	1,575	2,013	2,000	1,963	1,700	
210-1-000-1441 Radon Test Kit Fees	17,487	10,107	11,400	13,884	11,700	
210-1-000-1442 Climate Change Grant	13,500	13,700	7,100	7,000	8,300	
Total Environmental Health	293,665	316,620	272,100	299,603	290,400	6.7%
210-1-000-1410 Immunization Clinic	4,187	4,794	3,000	9,736	4,500	
210-1-000-1411 Adult Immunizations	18,860	8,334	12,000	10,059	10,000	
210-1-000-1420 Epilepsy Program		35,135				
210-1-000-1421 Zika Virus Grant		2,750		8,250		
210-1-000-1427 State Grant FCM	74,563	99,018	79,900	57,105	140,500	
210-1-000-1429 Public Aid FCM	22,669	126,713	76,000	119,040	70,000	
210-1-000-1430 Public Aid Immunizations	10,631	9,381	11,400	3,825	10,000	
210-1-000-1431 W.I.C. Grant	131,095	153,111	145,300	162,872	140,500	
210-1-000-1432 TB Board Contract	12,022	12,461	15,000	15,404	15,000	
210-1-000-1435 Flu Clinic	1,475					
210-1-000-1451 Dental Varnish				289		
210-1-000-1453 Application Assistance				50		
210-1-000-1455 High Risk Infant Follow-Up				5,250		
Total Community Nursing	275,501	451,697	342,600	391,882	390,500	14.0%
210-1-000-1413 FCM Homeless Service	8,032	25,257	10,500	10,750	14,000	
210-1-000-1433 State Grant CAT Programs	1,758,001	1,744,880	1,463,200	1,764,221	1,505,038	
Total Community Action	1,766,033	1,770,137	1,473,700	1,774,971	1,519,038	3.1%
210-1-000-1424 Tobacco Freedom from Smoking	36,998	36,932	34,200	33,167	31,000	
Total Community Education	36,998	36,932	34,200	33,167	31,000	-9.4%
210-1-000-1443 Bioterrorism Grants	177,768	139,383	120,900	126,998	122,760	
Total Emergency Response	177,768	139,383	120,900	126,998	122,760	1.5%
TOTAL REVENUE	3,650,180	3,830,581	3,375,600	3,782,433	3,510,198	4.0%

Health and Human Services

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
EXPENDITURES						
PERSONNEL						
210-2-000-6101 Administration/Support	567,203	637,787	656,518	612,082	674,558	2.7%
210-2-000-6102 Community Action Services	364,014	410,994	434,310	410,564	453,906	4.5%
210-2-000-6103 Mental Health Unit	630,696	701,462	771,902	669,774	765,954	-0.8%
210-2-000-6104 Comm Health Services Unit	808,805	979,393	1,023,580	910,047	1,050,567	2.6%
Total Personnel	2,370,719	2,729,637	2,886,310	2,602,467	2,944,985	2.0%
CONTRACTUAL						
210-2-000-6203 Dues/Subscriptions	11,454	12,628	14,400	15,695	14,000	
210-2-000-6204 Conferences & Training	17,664	15,509	26,000	22,289	20,000	
210-2-000-6215 Contractual Services	173,445	114,037	161,500	132,553	158,000	
210-2-000-6217 Vehicle Maintenance	1,015	1,519	5,000	268	4,000	
210-2-000-6219 Printing & Publications	5,848	7,351	9,900	5,930	9,000	
210-2-000-6227 Telephone	5,697	6,772	7,000	8,175	9,000	
210-2-000-6561 Personnel Advertising	7,090	2,518	6,000	3,684	5,400	
210-2-000-6781 Direct Client Assistance	1,578,478	1,275,682	1,180,500	1,358,653	1,197,000	
210-2-000-6790 Solid Waste	1,000	-	-	-	-	
Total Contractual	1,801,691	1,436,016	1,410,300	1,547,247	1,416,400	0.4%
COMMODITIES						
210-2-000-6201 Postage	4,096	4,817	7,300	4,137	7,000	
210-2-000-6205 Mileage	13,780	14,070	18,000	15,996	19,000	
210-2-000-6775 Non-Medical Supplies	41,937	30,962	39,000	23,709	34,000	
210-2-000-6776 Medical Supplies	2,943	6,761	10,000	3,061	9,000	
210-2-000-6777 Community Education Supplies	-	5,000	-	6,000	-	
210-2-000-6789 Adult Vaccines	12,288	7,708	13,000	7,926	11,000	
210-2-000-6793 Psychological Testing Material	99	671	1,000	161	1,000	
Total Commodities	75,144	69,988	88,300	60,990	81,000	-8.3%
CAPITAL						
210-2-000-9999 Capital Expenditures	27,389	15,783	65,000	18,365	18,000	
Total Capital	27,389	15,783	65,000	18,365	18,000	-72.3%
OTHER						
210-2-000-6650 Miscellaneous Expense	2,270	8,360	30,000	291	15,000	
210-2-000-6784 Refunds	17,976	15,079	19,500	1,602	17,000	
210-2-000-6785 Homeless Intervention	-	-	-	-	10,000	
210-2-000-6786 IL Viol. Prot. Grant Fiscal Agent	-	-	-	-	-	
210-2-000-6787 IPLAN	343	-	2,000	-	1,000	
210-2-000-6788 CARF	16,862	-	1,000	995	7,000	
210-2-000-6797 PHAB	-	-	10,000	-	1,000	
Total Other	37,450	23,438	62,500	2,888	51,000	-18.4%
TOTAL EXPENDITURE	4,312,392	4,274,862	4,512,410	4,231,957	4,511,385	0.0%
Revenue over/(under) Expenditure	(662,213)	(444,281)	(1,136,810)	(449,524)	(1,001,187)	

Health and Human Services

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
TRANSFERS IN						
210-1-000-1367 County Drug Court Transfer			5,565	4,700	1,600	
210-1-000-1416 708 Fund Transfer	801,900	824,330	825,500	802,599	804,000	
210-1-000-1437 Senior Citizens Fund Transfer	59,178	56,000	57,000	55,948	56,000	
Total Transfers In	861,078	880,330	888,065	863,247	861,600	-3.0%
TRANSFERS OUT						
210-2-000-6780 Administrative Rent	270,814	145,814	145,814	145,814	145,814	
210-2-000-6792 Insurance Reimbursement		602,000	457,638	457,638	413,241	-9.7%
Total Transfers Out	270,814	747,814	603,452	603,452	559,055	-7.4%
NON-CASH ITEMS						
REVENUE						
210-1-000-1449 State Donated Vaccines			50,000		50,000	
210-1-000-1439 W.I.C. Supplemental Nutrition			425,510		315,000	
EXPENDITURE						
210-2-000-6794 State Donated Vaccines			50,000			
210-2-000-6778 Supplemental Food Coupons			425,510		315,000	
Total Non-Cash Items Surplus/(Deficit)						
Ending Balance	3,031,665	2,719,899	2,062,912	2,530,170	1,881,528	-8.8%

Tuberculosis Fund

Fund Description

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

IL Statute: 70 ILCS 920/5

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

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2018	% CHANGE IN BUDGET
Beginning Balance	4,238	7,222	9,810	9,783	9,490	
REVENUE						
070-1-000-1100 Current Tax Interest Income	15,006	15,021	15,000	15,112	15,000	
Total Revenue	15,006	15,021	15,000	15,112	15,000	0.0%
CONTRACTUAL						
070-2-000-6695 Services	12,022	12,461	15,000	15,404	15,000	
070-2-000-6696 Secretarial Services						
Total Contractual	12,022	12,461	15,000	15,404	15,000	0.0%
Total Expenditure	12,022	12,461	15,000	15,404	15,000	0.0%
Revenue over/(under) Expenditure	2,984	2,561	0	(292)	0	
Ending Balance	7,222	9,783	9,810	9,490	9,490	-3.3%

Community 708 Mental Health Board Fund

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	4	2	220	10	0	-99.9%
REVENUE						
050-1-000-1100 Current Tax	929,660	928,343	932,000	930,231	932,000	
050-1-000-1135 Interest	8	10		93		
Total Revenue	929,668	928,353	932,000	930,324	932,000	0.0%
CONTRACTUAL						
<u>Agency Grants</u>						
050-2-000-6661 Family Counseling						
050-2-000-6663 AID	25,938	27,939	26,000	25,956	28,000	
050-2-000-6664 Open Door	34,961	34,993	32,000	31,910	32,000	
050-2-000-6665 Mutual Ground	44,913		39,000	38,981	40,000	
050-2-000-6667 Operating Expense		150			500	
050-2-000-6669 CASA (Court Appointed Special Advocates) - Kendall County	5,000	10,000	6,000	5,954	10,000	
050-2-000-6673 Senior Services	5,000	11,974	7,000	6,978	0	
050-2-000-6679 Day One PACT	5,000	6,980	5,000	5,024	5,500	
050-2-000-6680 NAMI (Nat'l Alliance for Mentally Ill)			500	465		
050-2-000-6682 Celebrate Differences	1,958	5,000				
050-2-000-6689 Fox Valley Older Adults	5,000	6,980	3,000	2,977	3,000	
Total Contractual	127,770	104,015	118,500	118,245	119,000	
Total Expenditure	127,770	104,015	118,500	118,245	119,000	0.4%
Revenue over/(under) Expenditure	801,899	824,338	813,500	812,079	813,000	
TRANSFERS OUT						
050-2-000-6660 Transfer to HHS	801,900	824,330	804,000	802,599	804,000	0.0%
050-2-000-6681 Transfer to Probation Court Services			500	465		
050-2-000-6684 Transfer to Kendall County Drug Court			9,000	9,024	9,000	
Total Transfers Out	801,900	824,330	813,500	812,089	813,000	
Ending Balance	2	10	220	0	0	-99.9%

Social Services for Senior Citizens Fund

Description

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

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

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	14,203	13,393	10,995	10,302	1	
REVENUE						
060-1-000-1100 Current Tax	349,187	349,413	350,000	349,582	350,000	
060-1-000-1135 Interest	3	4		35		
Total Revenue	349,190	349,417	350,000	349,617	350,000	0.0%
CONTRACTUAL						
060-2-000-999 Unallocated			324,500		324,500	
060-2-000-6668 Fox Valley YMCA		56,000				
060-2-000-6677 Visiting Nurses Association	10,000	10,000		9,999		
060-2-000-6686 Prairie State Legal Services	8,500	9,000		8,996		
060-2-000-6689 Fox Valley Older Adults	58,703	58,500		58,423		
060-2-000-6690 Senior Services Assoc., Inc.	124,619	120,000		121,828		
060-2-000-6691 CNN (Community Nutrition Network	20,274	26,000		25,984		
060-2-000-6692 Community Meal for Seniors - Plano	0	1,008				
060-2-000-6693 Oswego Senior Center	43,226	46,500		53,239		
Total Contractual	265,322	327,008	324,500	278,470	324,500	0.0%
Total Expenditure	265,322	327,008	324,500	278,470	324,500	
Revenue over/(under) Expenditure	83,868	22,409	25,500	71,147	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			55,948		
Total Transfers Out	84,678	25,500	25,500	81,448	25,500	0.0%
Ending Balance	13,393	10,302	10,995	1	1	-100.0%

Extension Education Service Fund

Fund Description

Extension educational programs are offered in four broad areas: 1. 4-H Youth Development 2. Family and Consumer Sciences 3. Community Development 4. Agricultural and Natural Resources.

The County Board approves a special levy to help fund the Extension Office's activities. In 1987, the voters of Kendall County supported a referendum to establish a maximum rate of 2.5%. The amount to be 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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	3	1	5,746	2	0	-100.0%
REVENUE						
080-1-000-1100 Current Tax	187,081	187,313	187,527	187,191	183,800	
080-1-000-1135 Interest	2	2		19		
Total Revenue	187,082	187,315	187,527	187,210	183,800	-2.0%
OTHER						
080-2-000-6700 Tax Distribution	187,085	187,313	187,527	187,212	183,800	
Total Other	187,085	187,313	187,527	187,212	183,800	
Total Expenditure	187,085	187,313	187,527	187,212	183,800	-2.0%
Revenue over/(under) Expenditure	-3	2	0	-2	0	
Ending Balance	1	2	5,746	0	0	-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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018*	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	1,601,085	2,060,213	2,781,861	1,467,433	1,678,552	-39.7%
REVENUE						
090-1-000-1100 IMRF Current Tax	2,802,405	2,993,889	3,100,767	3,095,219	2,950,000	-4.9%
090-1-000-1110 Personal Property Repl. Tax	180,004	192,240	78,000	86,578	78,000	
090-1-000-1135 Interest Income	36	47	25	310	50	
090-1-000-1344 Soc. Sec. Refund		10		0		
090-1-000-1345 Forest Preserve IMRF	83,582	97,545	52,500	44,736	52,000	
090-1-000-1349 IGA KenCom IMRF	168,349	182,144	232,000	178,191	242,000	4.3%
090-1-000-1360 Soc. Sec. Current Tax	1,495,919	1,531,956				
090-1-000-1361 Employee Contributions	2,688,261	2,990,558	1,245,000	1,466,382	1,200,000	
Total Revenue	7,418,556	7,988,388	4,708,292	4,871,415	4,522,050	-4.0%
PERSONNEL						
090-2-000-6650 Miscellaneous Reimbursement	2,666	1,441	100,000	353	100,000	
090-2-000-6705 Remitted to IMRF	4,199,479	4,534,870	4,563,000	4,701,707	4,850,000	
090-2-000-6706 Remitted to Social Security	2,830,520	3,097,761				
Total Personnel	7,032,665	7,634,072	4,663,000	4,702,060	4,950,000	
Total Expenditure	7,032,665	7,634,072	4,663,000	4,702,060	4,950,000	6.2%
Revenue over/(under) Expenditure	385,891	354,316	45,292	169,355	(427,950)	
TRANSFERS IN						
090-1-000-1346 Transfer from Animal Control	16,838	22,066	14,000	11,567	11,000	-21.4%
090-1-000-1347 Transfer from Veteran's Asst.	11,181	12,505				
090-1-000-1348 Transfer from GIS Mapping	30,219	31,344	22,500	17,034	18,000	-20.0%
090-1-000-1350 Transfer from Probation Fund	15,000		4,133	4,133		-100.0%
090-1-000-1368 Transfer from Drug Court Fund				9,029	8,000	
Total Transfers In	73,237	65,916	40,633	41,764	37,000	
Ending Balance	2,060,213	2,480,445	2,867,786	1,678,552	1,287,602	-55.1%

*Beginning Balance 2018 was decreased by \$1,013,011 to fund new Social Security Fund #091

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	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	0	1,013,011	1,192,036	
REVENUE				
091-1-000-1100 IMRF Current Tax	1,557,201	1,554,415	1,407,000	
091-1-000-1110 Personal Property Repl. Tax	78,000	86,578	78,000	
091-1-000-1135 Interest Income	25	156	50	
091-1-000-1344 Refunds from IRS	10	22,844	10,000	
091-1-000-1345 Reimbursement from Forest Preserve	46,500	49,615	43,000	
091-1-000-1361 Employee Contributions	1,595,000	1,560,897	1,560,000	
Total Revenue	3,276,736	3,274,504	3,098,050	-5.5%
PERSONNEL				
091-2-000-6650 Miscellaneous Reimbursement	1,000	11,419	10,000	
091-2-000-6706 Remitted to Social Security	3,283,000	3,127,225	3,310,000	
Total Personnel	3,284,000	3,138,644	3,320,000	
Total Expenditure	3,284,000	3,138,644	3,320,000	1.1%
Revenue over/(under) Expenditure	(7,264)	135,860	(221,950)	
TRANSFERS IN				
091-1-000-1346 Transfer from Animal Control	10,500	9,303	11,000	
091-1-000-1347 Transfer from Veteran's Asst.	13,500	11,636	13,750	
091-1-000-1348 Transfer from GIS Mapping	17,000	12,827	17,250	
091-1-000-1350 Transfer from Probation Fund	3,149	3,149		
091-1-000-1368 Transfer from Drug Court Fund		6,251	7,725	
Total Transfers In	44,149	43,165	49,725	12.6%
Ending Balance	36,885	1,192,036	1,019,811	2664.8%

*Beginning Balance 2018 was decreased by \$1,013,011 to fund new Social Security Fund #091

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	210,376	565,164	663,534	673,643	772,012	16.3%
REVENUE						
100-1-000-1100 Current Tax	1,196,743	1,097,816	1,183,600	1,087,718	1,242,780	5.0%
100-1-000-1135 Interest	10	11	10		10	
100-1-000-1325 Other Revenue	58,460	117,962	70,152	117,962	73,563	4.9%
100-1-000-1345 Forest Preserve Liability	105,134	40,980	36,552	40,980	38,379	5.0%
100-1-000-1349 IGA KenCom Liability	17,480					
Total Revenue	1,377,827	1,256,769	1,290,314	1,246,660	1,354,732	5.0%
CONTRACTUAL						
100-2-000-6650 Other Exp. & Deductibles	75,882	44,360	140,000	44,360	147,000	5.0%
100-2-000-6710 Premiums	732,384	690,336	782,158	690,336	771,766	-1.3%
100-2-000-6712 Broker Fee Expense					49,500	
Total Contractual	808,266	734,696	922,158	734,696	968,266	5.0%
Total Expenditure	808,266	734,696	922,158	734,696	968,266	
Revenue over/(under) Expenditure	569,561	522,074	368,156	511,964	386,466	
TRANSFERS IN						
100-1-000-1340 Transfer from HHS (Reimb.)			13,600			
100-1-000-1352 Transfer from VAC	5,500	5,500	5,500	5,500	7,980	
100-1-000-1354 Transfer from Kendall Area Transit	4,727	5,905	5,905	5,905	6,825	
Total Transfers In	10,227	11,405	25,005	11,405	14,805	-40.8%
TRANSFERS OUT						
100-2-000-6304 Transfer to Liability Insurance Program	225,000	425,000	400,000	425,000	550,000	
Total Transfers Out	225,000	425,000	400,000	425,000	550,000	37.5%
Ending Balance	565,164	673,643	656,695	772,012	623,283	-5.1%

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 2016
Beginning Balance		2,863
REVENUE		
110-1-000-1100	Property Taxes	
110-1-000-1135	Interest Income	1
	Total Revenue	1
OTHER		
110-2-000-6650	Other Expenses	
110-2-000-6715	Lease of Building	
	Total Other	0
	Total Expenditure	0
Revenue over/(under) Expenditure		1
TRANSFERS IN		
110-1-000-1305	Transfer from County Special Reserve Fund	
	Total Transfers In	0
TRANSFERS OUT		
110-02-000-6300	Transfer to General Fund	2,864
	Total Transfers Out	2,864
Ending Balance		0

County Highway Fund

Description

The County Highway Fund is the basic operating mechanism for funding the Highway Department activities, including salaries, maintenance materials and operating supplies. Our goal is to provide the safest, most efficient County Transportation System possible within the current fiscal restraints.



Legal Status

605 ILCS 5/5-601 For the purpose of improving, maintaining, repairing, constructing and reconstructing the county highways...and for the payment of lands, quarries, pits or other deposits of road material required by the county for such purpose, and for acquiring and maintaining machinery and equipment, or for acquiring, maintaining, operating, constructing or reconstructing buildings for housing highway offices, machinery, equipment and materials, used for the construction, repair and maintenance of such highways, the county board shall have the power to levy an annual tax to be known as the "county highway tax".

Authorized Personnel Summary				
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</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	0
Total	12	12	12.5	12

County Highway Fund

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	210,229	262,172	230,469	256,880	313,238	35.9%
REVENUE						
120-1-000-1100 Current Tax	1,495,919	1,497,082	1,500,000	1,497,248	1,500,000	0.0%
120-1-000-1135 Interest	13	15		150		
120-1-000-1325 Miscellaneous Income	31,034	53,217	50,000	45,936	50,000	0.0%
120-1-000-1371 Federal Salary Reimb.	108,460	55,575	56,000	62,500	62,500	11.6%
120-1-000-1373 Overweight Permits	40,468	41,982	25,000	43,453	40,000	60.0%
120-1-000-1374 Twp. Engineering Income	65,635	75,349	50,000	56,669	60,000	20.0%
Total Revenue	1,741,528	1,723,220	1,681,000	1,705,957	1,712,500	1.9%
PERSONNEL						
120-2-000-6101 Superintendent	108,444	114,309	112,350	118,341	125,000	11.3%
120-2-000-6102 Other	668,286	655,101	593,282	591,234	608,632	2.6%
120-2-000-6105 Temporary	32,538	44,315	55,000	62,772	55,000	0.0%
120-2-000-6106 Overtime	35,270	44,850	45,000	67,915	50,000	11.1%
Total Personnel	844,538	858,574	805,632	840,262	838,632	4.1%
CONTRACTUAL						
120-2-000-6203 Dues/Conferences	3,971	4,037	5,000	3,290	5,000	
120-2-000-6207 Cellular Telephones	2,952	2,849	3,000	2,720	3,000	
120-2-000-6216 Equipment & Maintenance	97,564	122,978	95,000	98,158	95,000	
120-2-000-6251 Utilities	1,049	1,050	1,000	1,097	1,000	
120-2-000-6720 Building & Grounds Maint.	127,501	42,535	75,000	57,689	50,000	
120-2-000-6721 Street Lights & Maint.	22,806	19,231	25,000	22,706	25,000	
120-2-000-6723 Pavement & Striping	29,877	17,953	35,000	40,016	35,000	
120-2-000-6726 Traffic Signal Maintenance	19,959	36,665	25,000	5,955	25,000	
120-2-000-6727 Road & Bridge Maintenance	50,918	54,437	50,000	59,461	50,000	
Total Contractual	356,597	301,736	314,000	291,092	289,000	-8.0%
COMMODITIES						
120-2-000-6200 Office Supplies	2,540	2,838	3,000	3,167	3,000	
120-2-000-6201 Postage	1,054	1,230	1,500	1,405	1,500	
120-2-000-6205 Mileage	3,136	3,464	3,500	289	1,000	
120-2-000-6217 Gasoline/Oil	61,821	57,284	85,000	70,500	85,000	
120-2-000-6240 Clothing Allowance	0	4,900	2,500	2,450	2,500	
120-2-000-6722 Highway Maint. Materials	186,140	171,439	250,000	143,319	250,000	
120-2-000-6724 Sign Supplies	19,268	28,916	30,000	33,749	30,000	
120-2-000-6725 Engineering Supplies	3,096	1,244	5,000	4,047	5,000	
Total Commodities	277,056	271,315	380,500	258,926	378,000	-0.7%
CAPITAL						
120-2-000-9999 Capital Equipment	171,393	196,888	180,000	184,320	200,000	
Total Capital Equipment	171,393	196,888	180,000	184,320	200,000	11.1%
Total Expenditure	1,649,584	1,628,512	1,680,132	1,574,599	1,705,632	1.5%
Revenue over/(under) Expenditure	91,944	94,708	868	131,358	6,868	
TRANSFERS OUT						
120-2-000-6312 Transfer to Building Fund	40,000	100,000	75,000	75,000	75,000	0.0%
Total Transfers Out	40,000	100,000	75,000	75,000	75,000	
Ending Balance	262,172	256,880	156,337	313,238	245,106	56.8%

County Bridge Fund

Description

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

Legal Status

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

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	625,435	461,914	1,151,526	1,150,531	751,279	-34.8%
REVENUE						
130-1-000-1100 Current Tax	548,631	499,034	500,000	498,983	500,000	0.0%
130-1-000-1135 Interest Income	5	5		50		
130-1-000-1325 Federal Reimbursements	1,062,429	1,037,512	80,000	244,180		
Total Revenue	1,611,064	1,536,552	580,000	743,213	500,000	-13.8%
CAPITAL						
130-2-000-6735 Construction of Bridges	2,013,025	874,647	1,250,000	909,468	1,125,000	-10.0%
130-2-000-6736 Twp. Bridge Program	15,548	11,183	310,000	256,598		
Total Capital	2,028,574	885,830	1,560,000	1,166,065	1,125,000	-27.9%
Total Expenditure	2,028,574	885,830	1,560,000	1,166,065	1,125,000	-27.9%
Revenue over/(under) Expenditure	(417,509)	650,722	(980,000)	(422,852)	(625,000)	
TRANSFERS IN						
130-1-000-1353 Transfer from Federal Aid Matching		37,895		23,600		
130-1-000-1383 Transfer from Township Bridge	253,988		230,000			
Total Transfers In	253,988	37,895	230,000	23,600		
Ending Balance	461,914	1,150,531	401,526	751,279	126,279	-68.6%

Federal Aid Matching Fund

Fund Description

This fund assists other Highway Department revenues in the construction of roads and bridges on County Highways in the Federal Aid Network. Normal

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

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017
Beginning Balance	32,900	37,895
REVENUE		
140-1-000-1100 Current Tax	4,995	
Total Revenue	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	4,995	
TRANSFERS		
140-2-000-6701 Transfer to County Bridge		37,895
Total Transfers Out		37,895
Ending Balance	37,895	0

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

		2016	2017	2018	2019		
Full Time Staff paid from fund (annual):		3	3	3	3		
ACCOUNT & DESCRIPTION		ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance		286,443	422,362	523,620	515,241	575,512	9.9%
REVENUE							
890-1-000-1100	Tax Levy Revenue	402,862	402,973	369,735	368,937	370,800	
890-1-000-1135	Interest Income	3	4	0	37		
	Total Revenue	402,865	402,978	369,735	368,974	370,800	0.3%
PERSONNEL							
890-2-000-6101	Superintendent	46,005	56,098	57,168	57,168	60,000	
890-2-000-6102	Assistant Superintendent	40,846	44,217	45,092	18,371	44,000	
890-2-000-6103	CVSO Coordinator	29,991	36,750	39,780	39,780	41,000	
890-2-000-6105	Salaries - Drivers & PT	29,810	33,315	40,000	25,057	35,000	
890-2-000-6123	Salary - Trainee				19,050		
	Total Personnel	146,652	170,381	182,040	159,426	180,000	-1.1%
CONTRACTUAL							
890-2-000-6203	Report Fees/Membership	555	225	800	518	400	
890-2-000-6204	Local/Twp/Co/State Training	298	632	2,000	1,131	1,000	
890-2-000-6205	Mileage/Transportation	1,077	530	1,400	0	500	
890-2-000-6206	Fed Certification & Continuing Ed.	1,220	660	1,800	940	1,200	
890-2-000-6215	Professional Services	2,641	3,931	4,000	1,490	3,000	
890-2-000-6216	Equipment Maintenance	1,093	2,257	4,000	2,556	3,800	
890-2-000-6217	VAC Vehicle Fuel	4,976	4,709	10,000	4,302	6,400	
890-2-000-6970	Advertising	586	1,482	6,000	5,054	6,000	
890-2-000-6974	VAC Vehicle I-Pass	352	510	1,000	600	800	
890-2-000-6975	VAC Vehicle Maintenance	2,580	710	6,200	2,762	5,000	
890-2-000-6983	Lodging & Meal Allowance	4,071	7,191	7,200	5,714	5,800	
890-2-000-6984	Travel	1,495	1,180	3,000	2,065	1,500	
	Total Contractual	20,944	24,017	47,400	27,131	35,400	-25.3%
COMMODITIES							
890-2-000-6200	Office Supplies	1,934	1,866	3,000	1,611	2,000	
	Total Commodities	1,934	1,866	3,000	1,611	2,000	-33.3%
CAPITAL							
890-2-000-6231	Computers/Peripherals	3,925	1,196	5,000	94	5,000	
890-2-000-6976	Building Fund		1,150				
890-2-000-6977	Equipment & Furniture	538		1,000		100	
890-2-000-6978	VAC Vehicle Purchases	21,951	16,595				
	Total Capital	26,414	18,941	6,000	94	5,100	-15.0%
OTHER							
890-2-000-6593	Mental Health Assistance	194	419	4,000	422	1,000	
890-2-000-6594	Dental Assistance	345		3,000			
890-2-000-6595	Shelter Assistance	36,895	38,230	50,000	38,800	44,000	-12.0%
890-2-000-6596	Utility Assistance	3,602	5,554	10,000	8,743	8,500	-15.0%
890-2-000-6597	Food Assistance	3,016	23,985	26,000	26,045	26,000	0.0%
890-2-000-6598	Veterans/Widow Emerg. Assistance	680	190	4,000	1,450	3,000	-25.0%
	Total Other	44,732	68,377	97,000	75,460	82,500	-14.9%

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

	2016	2017	2018		2019	
Full Time Staff paid from fund (annual):	3	3	3		3	
ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Total Expenditures	240,675	283,582	335,440	263,722	305,000	-9.1%
Revenues over (Expenses)	162,190	119,396	34,295	105,253	65,800	
TRANSFERS OUT						
890-2-000-6973 VAC Vehicle Insurance Premium	4,200	4,200	6,300	4,200	6,615	5.0%
890-2-000-6979 To General Fund: Bonding Superintendent	100				100	
890-2-000-6985 To FICA	11,181	12,505	14,000	11,636	13,750	-1.8%
890-2-000-6986 To Dental/Medical Insurance	9,491	8,512	8,536	27,846	27,087	217.3%
890-2-000-6988 To Unemployment Insurance		0	3,000		3,000	0.0%
890-2-000-6989 To Workers Comp./Liability Ins.	1,300	1,300	1,300	1,300	1,365	5.0%
Total Transfers Out	26,271	26,517	33,136	44,981	51,917	56.7%
Ending Balance	422,362	515,241	524,779	575,512	589,395	12.3%

Economic Development Fund

Fund Description

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

Authorized Full Time Staff (annual):

2016	2017	2018	2018
0.5	0.5	0.5	0.2

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	11,264	15,604	18,479	17,643	19,142	3.6%
REVENUE						
020-1-000-1499 Fundraising Event Revenue	1,700	120	1,640		1,640	
020-1-000-1350 Revenue	668					
Total Revenue	2,368	120	1,640		1,640	
PERSONNEL						
020-2-000-6101 Director					12,500	
020-2-000-6102 Other Salaries	20,481	22,506	22,145	19,119	12,500	
Total Personnel	20,481	22,506	22,145	19,119	25,000	12.9%
CONTRACTUAL						
020-2-000-6203 Dues/Memberships	3,075	2,781	4,255	7,700	8,000	
020-2-000-6204 Conferences/Training	565	750	600	836	500	
020-2-000-6219 Printing/Publications/Brochures/Subscriptions			250			
020-2-000-6499 Fundraising Event Expenditure	775	263	1,000		300	
020-2-000-6561 Advertising/Publicity/Marketing/Trade Shows	2,263	546	1,400		550	
020-2-000-6562 Travel	209	251	500	38	250	
Total Contractual	6,887	4,591	8,005	8,573	9,600	19.9%
COMMODITIES						
020-2-000-6200 Office Supplies	12	156	200	62	200	
020-2-000-6201 Postage			200		200	
020-2-000-6205 Mileage	5	342	500	551	350	
Total Commodities	17	498	900	613	750	-16.7%
Total Expenditure	27,384	27,595	31,050	28,305	35,350	13.8%
Revenue over/(under) Expenditure	(25,016)	(27,475)	(29,410)	(28,305)	(33,710)	
TRANSFERS IN						
020-1-000-1300 Transfer from General Fund	24,000	25,000	25,000	25,000	25,000	
020-1-000-1351 REDC Transfer	5,356	4,514	4,804	4,804	4,491	-6.5%
Total Transfers In	29,356	29,514	29,804	29,804	29,491	-1.1%
Ending Balance	15,604	17,643	18,873	19,142	14,923	-20.9%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	1,725,485	1,779,415	1,785,296	1,788,858	1,831,055	2.6%
REVENUE						
030-1-000-1135 Interest Income	3,598	4,175	3,600	4,231	3,600	
030-1-000-1355 Surplus - Education	21,503	131,626				
030-1-000-1357 Lucky's Beef N Dogs		487	5,880	2,030	2,700	
030-1-000-1359 The Custard Cup	14,659	3,167				
030-1-000-1360 Can Man	2,423					
030-1-000-1361 Law Office Corporation	6,949	6,949	6,949	6,949	6,949	
030-1-000-1362 Civilian Force Arms	19,358	19,358	19,358	21,933	19,358	
030-1-000-1363 Countryside Café	12,299	12,299	12,299	12,299	12,299	
030-1-000-1364 Application Fees		3,428	1,000		1,000	
Total Revenue	80,789	181,489	49,086	47,441	45,906	-6.5%
OTHER						
030-2-000-6640 Approved Program Loans		32,500	530,000		530,000	
030-2-000-6644 Close Out Paid Loans	21,503	131,626				
030-2-000-6645 Uncollectible Loan Expense						
030-2-000-6646 Application Expenses		1,953	1,000		1,000	
030-2-000-6650 Other Expenditures		1,453	1,000	440	1,000	
Total Other	21,503	167,532	532,000	440	532,000	
Total Expenditure	21,503	167,532	532,000	440	532,000	0.0%
Revenue over/(under) Expenditure	59,286	13,957	(482,914)	47,001	(486,094)	
TRANSFERS OUT						
030-2-000-6310 EDC Fund Transfer	5,356	4,514	4,804	4,804	4,491	
Total Transfers Out	5,356	4,514	4,804	4,804	4,491	-6.5%
Ending Balance	1,779,415	1,788,858	1,297,578	1,831,055	1,340,470	3.3%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	810,284	1,842,187	1,790,144	1,530,427	2,338,406	30.6%
REVENUE						
150-1-000-1135 Interest Income	782	1,186	1,000	5,233	2,000	
150-1-000-1386 County Consolidated Program	277,167	138,603	277,000	418,347	277,000	
150-1-000-1387 Allotments	1,993,754	1,528,485	1,500,000	1,539,524	1,500,000	0.0%
Total Revenue	2,271,704	1,668,274	1,778,000	1,963,105	1,779,000	0.1%
CAPITAL						
150-2-000-6761 Road Construction & Maint.	1,239,800	1,980,034	2,250,000	1,155,125	2,500,000	
Total Capital	1,239,800	1,980,034	2,250,000	1,155,125	2,500,000	11.1%
Total Expenditure	1,239,800	1,980,034	2,250,000	1,155,125	2,500,000	
Revenue over/(under) Expenditure	1,031,903	(311,761)	(472,000)	807,979	(721,000)	
Ending Balance	1,842,187	1,530,427	1,318,144	2,338,406	1,617,406	22.7%

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 rids...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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	230,197	6,893	6,894	6,894	196,744	2753.8%
REVENUE						
170-1-000-1320 Receipts from State of IL			225,000	213,434		
170-1-000-1321 Receipts from Township	30,523					
170-1-000-1135 Interest Earned	161	1		16		
Total Revenue	30,684	1	225,000	213,449	0	-100.0%
EXPENDITURES						
170-2-000-6650 Miscellaneous Expenditures						
Total Expenditure	0	0	0	0	0	
Revenue over/(under) Expenditure	30,684	1	225,000	213,449	0	
TRANSFERS OUT						
170-2-000-6701 Transfer to County Bridge	253,988		230,000	23,600		
Total Transfers Out	253,988	0	230,000	23,600	0	-100.0%
Ending Balance	6,893	6,894	1,894	196,744	196,744	10287.7%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	315,969	315,969	324,969	315,969	312,969	-3.69%
REVENUE						
180-1-000-1320 Revenues	4,000	9,000	10,000	7,000	10,000	
Total Revenue	4,000	9,000	10,000	7,000	10,000	0.00%
CONTRACTUAL						
180-2-000-6650 Expenditures	4,000					
Total Expenditure	4,000	0	0	0	0	
Revenue over/(under) Expenditure	0	9,000	10,000	7,000	10,000	
TRANSFERS OUT						
180-2-000-6651 Transfer to Trans. Sales Tax Fund			10,000	10,000	10,000	
Total Transfers Out	0	0	10,000	10,000	10,000	
Ending Balance	315,969	324,969	324,969	312,969	312,969	-3.69%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance		7,599,129	8,851,980	9,321,308	8,656,945	7,189,844	-22.9%
REVENUE							
190-1-000-1135	Interest Income	19,376	57,934	30,000	112,072	50,000	
190-1-000-1320	Transportation Sales Tax	4,960,810	5,070,966	4,750,000	5,310,378	5,000,000	
190-1-000-1325	Other Income	215,022	5,532		70,922		
Total Revenue		5,195,208	5,134,432	4,780,000	5,493,372	5,050,000	5.6%
CAPITAL							
190-2-000-6740	Road and Bridge Construction	2,779,474	3,827,870	10,000,000	5,183,759	7,000,000	
190-2-000-6741	Land Acquisition	163,412	712,485	700,000	623,289	500,000	-28.6%
Total Capital		2,942,886	4,540,355	10,700,000	5,807,048	7,500,000	-29.9%
OTHER							
190-2-000-6742	Engineering Fees	949,472	739,113	1,500,000	1,113,424	650,000	
Total Other		949,472	739,113	1,500,000	1,113,424	650,000	-56.7%
Total Expenditure		3,892,357	5,279,468	12,200,000	6,920,472	8,150,000	-33.2%
Revenue over/(under) Expenditure		1,302,851	(145,036)	(7,420,000)	(1,427,100)	(3,100,000)	
TRANSFERS IN							
190-1-000-1305	Transfer from Highway Restricted Fund			10,000	10,000	10,000	
Total Transfers In		0	0	10,000	10,000	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		8,851,980	8,656,945	1,861,308	7,189,844	4,049,844	117.6%

Transportation Alternatives Program Fund

Fund Description

New Fund Established in 2013.

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

ACCOUNT & DESCRIPTION		ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance		89,419	98,674	148,674	135,474	150,574	1.3%
REVENUE							
191-1-000-1320	Other Revenues	<hr/>					
	Total Revenue	0	0	0	0	0	
EXPENDITURES							
191-2-000-6750	Path/Sidewalk Construction			100,000		100,000	
191-2-000-6751	City of Yorkville	35,000					
191-2-000-6752	Oswegoland Park District	5,745					
191-2-000-6754	Village of Oswego				33,900		
191-2-000-6757	Village of Millington		13,200		1,000		
	Total Expenditure	40,745	13,200	100,000	34,900	100,000	0.0%
Revenue over/(under) Expenditure		(40,745)	(13,200)	(100,000)	(34,900)	(100,000)	
TRANSFERS IN							
191-1-000-1305	Transfer from Transportation Sales Tax Fund	<hr/>					
	Total Transfers In	50,000	50,000	50,000	50,000	50,000	
Ending Balance		<u>98,674</u>	<u>135,474</u>	<u>98,674</u>	<u>150,574</u>	<u>100,574</u>	1.9%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	10,750	13,500	2,980	3,230	5,730	92.3%
REVENUE						
220-1-000-1320 Revenue	2,750	3,000	2,750	2,500	2,750	
Total Revenue	2,750	3,000	2,750	2,500	2,750	0.0%
EXPENDITURE						
220-2-000-6650 Building Maintenance		13,270				
Total Expenditure	0	13,270	0	0	0	
Total Expenditure	0	13,270	0	0	0	
Revenue over/(under) Expenditure	2,750	(10,270)	2,750	2,500	2,750	
Ending Balance	13,500	3,230	5,730	5,730	8,480	48.0%

Animal Control Fund

Fund Description

The Fund is used for Animal Control operations.

IL Statute: 55 ILCS 5/5-1005

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

IL Statute: 510 ILCS 5/3

The County Board Chairman with the consent of the County Board shall appoint 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):

2016	2017	2018	2019
2	2	2	2

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	112,935	128,836	188,754	185,196	185,793	-1.6%
REVENUE						
350-1-000-1320 Rabies Tags Sold	188,869	202,610	189,520	207,740	195,000	
350-1-000-1325 Fines & Fees	26,002	37,523	32,000	26,317	28,000	
350-1-000-1335 Donations	2,731	5,358	5,000	3,321	5,000	
350-1-000-1336 Intact Registration Fee > \$10	14,649	12,765	12,000	9,400	10,000	
350-1-000-1340 Misc. Revenue	196	268	300	77	300	
Total Revenue	232,446	258,525	238,820	246,855	238,300	-0.2%
PERSONNEL						
350-2-000-6101 Director	38,039	49,454	49,234	49,234	50,219	
350-2-000-6102 Kennel Mgr/AC Officer	4,454	18,607	29,994	29,994	30,597	
350-2-000-6103 Other	57,142	58,821	58,058	46,359	58,092	
350-2-000-6104 AC Administrator	6,289	6,742	6,500	6,500	6,500	
350-2-000-6106 Overtime			3,000		1,500	
Total Personnel	105,923	133,624	146,786	132,087	146,908	0.1%
CONTRACTUAL						
350-2-000-6206 Training & Conferences	393	688	1,500	1,701	1,500	
350-2-000-6207 Cellular Phones	119	188	250	139	250	
350-2-000-6217 Vehicle Expense/Gas	1,034	625	2,500	657	2,200	
350-2-000-6894 Volunteers/Public Relations	599	648	1,000	428	1,000	
350-2-000-6895 Neuter/Spay Fees	223					
350-2-000-6897 Transportation/Board & Care	8,671	12,325	12,000	5,854	10,000	
350-2-000-6900 Observation/Disposal	300	150	500	270	500	
Total Contractual	11,338	14,625	17,750	9,048	15,450	-13.0%
COMMODITIES						
350-2-000-6200 Supplies	1,147	1,294	1,500	1,572	1,500	
350-2-000-6201 Postage	931	1,237	1,100	1,365	1,400	
350-2-000-6369 Uniforms		305	750	186	750	
350-2-000-6896 Rabies Tags	3,538	1,813	2,500	467	2,500	
350-2-000-6901 Microchips	1,738		1,700	1,326	2,000	
Total Commodities	7,354	4,650	7,550	4,916	8,150	7.9%

Animal Control Fund

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
CAPITAL						
350-2-000-6216 Equipment	1,718	1,175	4,000	1,390	3,500	
350-2-000-6898 Kennel Improvements	333					
350-2-000-9999 Capital Expenditures	4,376	5,034	2,500	1,485	2,500	
Total Capital	6,427	6,209	6,500	2,875	6,000	-3.4%
Total Expenditure	131,041	159,107	178,586	148,926	176,508	-1.2%
Revenue over/(under) Expenditure	101,405	99,417	60,234	97,929	61,792	
TRANSFERS OUT						
350-2-000-6300 Transfer to General Fund	8,665	10,991	48,475	66,461	60,078	
350-2-000-6305 Transfer to IMRF Fund	16,838	22,066	14,000	11,567	11,000	
350-2-000-6319 Transfer to SS Fund			10,500	9,303	11,000	
350-2-000-6310 Transfer to AC Cap. Imp. Fund	60,000	10,000	10,000	10,000	10,000	
Total Transfers Out	85,503	43,058	82,975	97,331	92,078	11.0%
Ending Balance	128,836	185,196	166,013	185,793	155,507	-6.3%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% Change In Budget
Beginning Balance		33,497	32,810	32,404	32,325	26,195	-19.2%
REVENUE							
341-1-000-1335	Donations and Receipts	25	950	1,000	189	1,000	
	Total Revenue	25	950	1,000	189	1,000	
EXPENDITURE							
341-2-000-6902	Animal Medical Care Expenses	443	1,170	3,000	5,195	3,000	
341-2-000-6903	Heartworm Testing	159	265	500	170	500	
341-2-000-6904	FeLuk/FIV Testing	110	-	500	954	750	
	Total Expenditure	712	1,435	4,000	6,319	4,250	6.3%
Revenue over/(under) Expenditure		(687)	(485)	(3,000)	(6,130)	(3,250)	
Ending Balance		32,810	32,325	29,404	26,195	22,945	-22.0%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% Change In Budget
Beginning Balance		7,990	9,830	11,315	11,315	12,375	9.4%
REVENUE							
860-1-000-1320	Fees Collected: Running at Large Fee	1,840	1,485	1,500	1,060	1,500	
	Total Revenue	1,840	1,485	1,500	1,060	1,500	0.0%
EXPENDITURE							
860-2-000-6650	Remittance to State			10,990			
	Total Expenditure	0	0	10,990	0	0	-100.0%
Revenue over/(under) Expenditure		1,840	1,485	(9,490)	1,060	1,500	
TRANSFERS OUT							
860-2-000-6318	Transfer to County Animal Population Fund					12,375	
	Total Transfers Out	0	0	0	0	12,375	
Ending Balance		9,830	11,315	1,825	12,375	1,500	-17.8%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	83,094	97,935	107,413	106,508	108,859	1.3%
REVENUE						
870-1-000-1320 Fees Collected: Intact Registration	19,214	16,680	16,000	11,870	12,000	
Total Revenue	19,214	16,680	16,000	11,870	12,000	-25.0%
CONTRACTUAL						
870-2-000-6650 Spay/Neuter Adopted Dogs/Cats	2,760	5,137	4,500	5,303	4,500	
870-2-000-6895 Spay/Neuter Targeted Dogs/Cats	1,613	2,971	2,500	4,216	5,000	
Total Expenditure	4,373	8,107	7,000	9,519	9,500	35.7%
Revenue over/(under) Expenditure	14,841	8,573	9,000	2,351	2,500	
TRANSFERS IN						
870-1-000-1455 Transfer from State Population Control Fund					12,375	
Total Transfers In	0	0	0	0	12,375	
Ending Balance	97,935	106,508	116,413	108,859	123,734	6.3%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance		-1,415	-2,874	-1,317	-1,317	-1,073	
REVENUE							
371-1-000-1320	Grant		3,016	1,477	1,721	1,721	
	Total Revenue	0	3,016	1,477	1,721	1,721	16.5%
OTHER							
371-2-000-6650	Expenditure	1,459	1,459	1,477	1,477	1,721	
	Total Other	1,459	1,459	1,477	1,477	1,721	
	Total Expenditure	1,459	1,459	1,477	1,477	1,721	16.5%
Revenue over/(under) Expenditure		-1,459	1,557	0	244	0	
Ending Balance		-2,874	-1,317	-1,317	-1,073	-1,073	-18.5%

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

		2018		2019	
		1		1	
Full Time Staff paid from fund (annual):					
ACCOUNT & DESCRIPTION	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	0	17,792	17,792	160,458	801.9%
REVENUE					
372-1-000-1575 Tax Certificate Fee	11,560	13,000	16,000	13,000	
372-1-000-1576 Tax Sale Fees	5,134	3,000	155,625	3,000	
372-1-000-1577 Postage Fees	2,134	2,500	1,846	2,500	
Total Revenue	18,828	18,500	173,471	18,500	0.0%
EXPENDITURE					
372-2-000-6102 Salaries		29,432	29,410	30,832	
372-2-000-6200 Office Supplies					
372-2-000-6201 Postage	1,036	200	1,394	200	
372-2-000-6650 Misc. Expense		2,500		2,500	
Total Other	1,036	32,132	30,804	33,532	4.4%
Total Expenditure	1,036	32,132	30,804	33,532	
Revenue over/(under) Expenditure	17,792	(13,632)	142,667	(15,032)	
Ending Balance	17,792	4,160	160,458	145,426	3396%

Aurora Election Commission Dissolution Fund

Fund Description

The Aurora Election Commission was eliminated by voters in March 2018. This fund captures the allocation of funds provided by the defunct Aurora Election Commission to Kendall County for elections in 3 precincts in the city of Aurora contained in Kendall County.

IL Statute: 10ILCS

The county clerk shall be ex officio the registration officer of such county and shall have full charge and control of the registration of voters within such county...

ACCOUNT & DESCRIPTION	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	0	0	24,153	
REVENUE				
373-1-000-1320 Receipts		29,313		
Total Revenue	0	29,313	0	
EXPENDITURE				
373-2-000-6650 Expenditures		5,160		
Total Expenditure	0	5,160	0	
Revenue over/(under) Expenditure	0	24,153	0	
Ending Balance	0	24,153	24,153	

Recorder Document Storage Fund

		2016	2017	2018			2019
Full Time Staff paid from fund (annual):		5	5	5			5
ACCOUNT & DESCRIPTION		ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance		522,715	517,305	500,116	495,692	445,556	-10.9%
REVENUE							
380-1-000-1320	Doc Storage Fund	188,649	201,945	204,250	177,636	180,500	
	Total Revenue	188,649	201,945	204,250	177,636	180,500	-11.6%
PERSONNEL							
380-2-000-6102	Salaries	107,964	145,548	147,440	138,590	154,440	
	Total Personnel	107,964	145,548	147,440	138,590	154,440	4.7%
OTHER							
380-2-000-6650	Expenses & Capital	81,095	78,010	120,000	89,182	100,000	
380-2-000-6910	Cost Study	5,000					
	Total Other	86,095	78,010	120,000	89,182	100,000	-16.7%
	Total Expenditure	194,059	223,558	267,440	227,772	254,440	-4.9%
Revenue over/(under) Expenditure		(5,410)	(21,613)	(63,190)	(50,136)	(73,940)	
Ending Balance		517,305	495,692	436,926	445,556	371,616	-14.9%

Rental Housing Support Program Fund

IL Statute: 55ILCS 5/4-12002

...each county recorder shall report to the Department of Revenue, on a form prescribed by the Department, the number of real estate -related documents recorded for which the Rental Housing Support Program State surcharge was collected. Each recorder shall submit \$9 of each surcharge collected in the preceding month to the Department of Revenue and the Department shall deposit these amounts in the Rental Housing Support Program Fund. Subject to appropriation, amounts in the Fund may be expended only for the purpose of funding and administering the Rental Housing Support Program.

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	0	0	0	0	0	
REVENUE						
810-1-000-1320 Revenues	167,562	179,532	193,500	160,218	171,000	
Total Revenue	167,562	179,532	193,500	160,218	171,000	-11.6%
OTHER						
810-2-000-6650 Remittance to State	167,562	179,532	193,500	160,218	171,000	
Total Other	167,562	179,532	193,500	160,218	171,000	
Total Expenditure	167,562	179,532	193,500	160,218	171,000	-11.6%
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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance		68,865	74,139	74,139	74,139	2,962	-96.0%
REVENUE							
920-1-000-1320	Grant Revenue	5,274	0	5,000	68,823	5,000	
	Total Revenue	5,274	0	5,000	68,823	5,000	0.0%
EXPENDITURE							
920-2-000-6650	Grant Expenditure		0	5,000		5,000	
	Total Expenditure	0	0	5,000	0	5,000	0.0%
Revenue over/(under) Expenditure		5,274	0	0	68,823	0	
TRANSFERS OUT							
920-2-000-6300	Transfer to General Fund				140,000		
	Total Transfers Out	0	0	0	140,000	0	
Ending Balance		74,139	74,139	74,139	2,962	2,962	-96.0%

Tax Sale Automation Fund

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	12,138	15,779	12,423	16,939	18,879	52.0%
REVENUE						
530-1-000-1320 Tax Sale Fees	21,135	19,915	15,000	16,655	15,000	
Total Revenue	21,135	19,915	15,000	16,655	15,000	0.0%
PERSONNEL						
530-2-000-6101 Salaries	7,999	3,968	9,000	6,261	9,000	
Total Personnel	7,999	3,968	9,000	6,261	9,000	0.0%
OTHER						
530-2-000-6650 Expenditures	9,495	14,787	17,000	8,454	17,000	
Total Other	9,495	14,787	17,000	8,454	17,000	0.0%
Total Expenditure	17,494	18,755	26,000	14,715	26,000	0.0%
Revenue over/(under) Expenditure	3,641	1,160	(11,000)	1,940	(11,000)	
Ending Balance	15,779	16,939	1,423	18,879	7,879	453.7%

Indemnity Fund

Fund Description

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

IL Statute: 35 ILCS 200/21-305

Any owner of property sold under any provision of this Code who sustains loss or damage by reason of the issuance of a tax deed... and who is barred or is in any way precluded from bringing an action for the recovery of the property shall have the right to indemnity for the loss or damage sustained... Any person claiming indemnity hereunder shall petition the Court which ordered the tax deed to issue, shall name the County Treasurer, as Trustee of the indemnity fund, as defendant to the petition, and shall ask that judgment be entered against the County Treasure... in the amount of the indemnity sought.

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2018	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	234,807	245,807	245,807	253,947	265,227	7.9%
REVENUE						
540-1-000-1320 Tax Sale Fees	11,000	8,140	10,000	11,280	10,000	
540-1-000-1325 Miscellaneous Income						
Total Revenue	11,000	8,140	10,000	11,280	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	11,000	8,140	5,000	11,280	5,000	
Ending Balance	245,807	253,947	250,807	265,227	270,227	7.7%

Sale In Error Interest Fund

IL Statute: 35 ILCS 200/21-330

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

ACCOUNT & DESCRIPTION		ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance		35,161	60,901	60,901	82,801	109,201	79.3%
REVENUE							
820-1-000-1320	Tax Sale Fees	275,740	21,900	30,000	26,400	30,000	
	Total Revenue	275,740	21,900	30,000	26,400	30,000	0.0%
OTHER							
820-2-000-6650	Expenditures			5,000		5,000	
	Total Expenditure	0	0	5,000	0	5,000	0.0%
Revenue over/(under) Expenditure		275,740	21,900	25,000	26,400	25,000	
TRANSFERS OUT							
8202-000-6300	Transfer to GF	250,000					
	Total Transfers Out	250,000	0	0	0	0	
Ending Balance		60,901	82,801	85,901	109,201	134,201	56.2%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	12,948	15,250	16,775	16,877	18,350	9.4%
REVENUE						
360-1-000-1320 Fines/Fees Collected	2,302	1,626	2,100	1,473	1,988	
Total Revenue	2,302	1,626	2,100	1,473	1,988	-5.3%
EXPENDITURE						
360-2-000-3650 Expenditures		0	2,000		2,000	
Total Expenditure	0	0	2,000	0	2,000	0.0%
Total Expenditure	0	0	2,000	0	2,000	
Revenue over/(under) Expenditure	2,302	1,626	100	1,473	-12	
Ending Balance	15,250	16,877	16,875	18,350	18,338	8.7%

Sheriff Prevention of Alcohol/Criminal Violence Fund

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	38,666	52,038	70,400	68,797	78,547	11.6%
REVENUE						
390-1-000-1320 Fines	21,080	21,107	20,289	15,943	19,983	
Total Revenue	21,080	21,107	20,289	15,943	19,983	-1.5%
CAPITAL						
390-2-000-6650 Law Enforcement Equipment	7,708	4,348	13,675	6,193	16,675	
Total Capital	7,708	4,348	13,675	6,193	16,675	
Total Expenditure	7,708	4,348	13,675	6,193	16,675	21.9%
Revenue over/(under) Expenditure	13,372	16,759	6,614	9,750	3,308	
Ending Balance	52,038	68,797	77,014	78,547	81,855	6.3%

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 Statue: 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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	67,946	96,026	113,622	115,442	124,739	9.8%
REVENUE						
400-1-000-1320 Circuit Clerk Fines	34,375	23,223	28,225	14,817	16,000	
400-1-000-1325 Sheriff Drug Forfeitures	21,325	10,681	25,000	27,076	11,000	
Total Revenue	55,700	33,904	53,225	41,893	27,000	-49.3%
CONTRACTUAL						
400-2-000-6650 Drug Abuse Prevention	27,619	14,488	20,830	32,596	25,090	
Total Other	27,619	14,488	20,830	32,596	25,090	
Total Expenditure	27,619	14,488	20,830	32,596	25,090	20.5%
Revenue over/(under) Expenditure	28,081	19,416	32,395	9,297	1,910	
TRANSFERS OUT						
400-2-000-6300 Transfer to GF						
Total Transfers Out	0	0	0	0	0	
Ending Balance	96,026	115,442	146,017	124,739	126,649	-13.3%

Sheriff's Range Fund

Fund Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	34,625	39,217	42,732	42,735	45,382	6.2%
REVENUE						
402-1-000-1135 Interest	38	42		166		
402-1-000-1320 Fees	5,000	5,000	4,000	5,000	5,000	
Total Revenue	5,038	5,042	4,000	5,166	5,000	25.0%
EXPENDITURE						
402-2-000-6650 Expenditures	446	1,524	15,000	2,520	15,000	
Total Expenditure	446	1,524	15,000	2,520	15,000	0.0%
Total Expenditure	446	1,524	15,000	2,520	15,000	
Revenue over/(under) Expenditure	4,592	3,518	(11,000)	2,646	(10,000)	
Ending Balance	39,217	42,735	31,732	45,382	35,382	11.5%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	140,328	122,563	138,208	143,112	154,762	26.3%
REVENUE						
403-1-000-1125 Interest	35	43		44		
403-1-000-1320 Revenue	63,000	100,000	84,000	113,000	85,000	
Total Revenue	63,035	100,043	84,000	113,044	85,000	-15.0%
EXPENDITURE						
403-2-000-6454 Inmate Supplies	20,800	36,083	39,400	36,105	50,687	
403-2-000-6455 Inmate Medical	60,000	43,411	39,712	37,362	46,232	
403-2-000-6457 Maintenance for Inmate Welfare & Health			30,000	27,927	33,989	
Total Expenditure	80,800	79,494	109,112	101,394	130,908	64.7%
Total Expenditure	80,800	79,494	109,112	101,394	130,908	
Revenue over/(under) Expenditure	(17,765)	20,549	(25,112)	11,650	(45,908)	
Ending Balance	122,563	143,112	113,096	154,762	108,854	-23.9%

HGBF K-9 Grant Fund

Fund Description

Grant revenue for canine operations.

<u>ACCOUNT & DESCRIPTION</u>	<u>ACTUAL 2016</u>	<u>ACTUAL 2017</u>
Beginning Balance	0	3,069
REVENUE		
404-1-000-1320 Grant Revenue	70,972	60
Total Revenue	70,972	60
EXPENDITURE		
404-2-000-6650 Grant Expenditure	67,903	3,129
Total Expenditure	67,903	3,129
Total Expenditure	67,903	3,129
Revenue over/(under) Expenditure	3,069	-3,069
Ending Balance	3,069	0

Cook County Reimbursement Fund

Fund Description

This fund captures expenditure for Cook County inmate medical expenses. Expenditures are reimbursed by Cook County.

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	0	0	0	-12,457	-2,884	
REVENUE						
405-1-000-1359 Commissary Reimbursement		50		3,585	1,500	
405-1-000-1360 Medical Reimbursement		137,743		43,849	12,167	
Total Revenue	0	137,793	0	47,434	13,667	
EXPENDITURE						
405-2-000-6454 Commissary Expenses		774		3,730	1,500	
405-2-000-6455 Medical Expenses		149,476		34,130	12,167	
Total Expenditure	0	150,250	0	37,860	13,667	
Total Expenditure	0	150,250	0	37,860	13,667	
Revenue over/(under) Expenditure	0	-12,457	0	9,573	0	
Ending Balance	0	-12,457	0	-2,884	-2,884	

Sheriff Special Assignment Detail Fund

Fund Description

This fund captures overtime expenditure for Sheriff Deputies assigned to special assignments such as USMC, CPAT and FBI. Expenditure is reimbursed by the special agency to which the Sheriff Deputy is assigned.

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	0	0	0	-3,387	-4,278	
REVENUE						
406-1-000-1320 Agency Reimbursement		31,970		31,659	32,297	
Total Revenue	0	31,970	0	31,659	32,297	
EXPENDITURE						
406-2-000-6106 Deputy Salaries OT		35,357		32,550	32,297	
Total Expenditure	0	35,357	0	32,550	32,297	
Total Expenditure	0	35,357	0	32,550	32,297	
Revenue over/(under) Expenditure	0	-3,387	0	-892	0	
Ending Balance	0	-3,387	0	-4,278	-4,278	

K-9 Donations Fund

Fund Description

This fund captures public donations to be used toward canine expenses.

ACCOUNT & DESCRIPTION	BUDGET 2018	ACTUAL 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	0	0	89	
REVENUE				
407-1-000-1320 K-9 Donations		89	150	
Total Revenue	0	89	150	
EXPENDITURE				
407-2-000-6650 K-9 Expenses			50	
Total Expenditure	0	0	50	
Total Expenditure	0	0	50	
Revenue over/(under) Expenditure	0	89	100	
Ending Balance	0	89	189	

IDOT CPS Grant Fund

Fund Description

This fund captures Illinois Traffic Safety grant revenue and expenditure for Child Passenger Safety (CPS).

<u>ACCOUNT & DESCRIPTION</u>	<u>BUDGET 2018</u>	<u>YTD 2018</u>	<u>BUDGET 2019</u>	<u>% CHANGE IN BUDGET</u>
Beginning Balance	0	0	-4,543	
REVENUE				
408-1-000-1320 IDOT CPS Grant Revenue			21,012	
Total Revenue	0	0	21,012	
EXPENDITURE				
408-2-000-6106 IDOT CPS Grant - Salaries			12,675	
408-2-000-6650 IDOT CPS Grant - Expenses		4,543	8,337	
Total Expenditure	0	4,543	21,012	
Total Expenditure	0	4,543	21,012	
Revenue over/(under) Expenditure	0	-4,543	0	
Ending Balance	0	-4,543	-4,543	

Sheriff Drug Forfeiture Fund

Fund Description

This fund captures revenue and expenditure attributed to the Drug Asset Forfeiture Procedure Act.

IL Statute: 725 ILCS 150

...the civil forfeiture of property which is used or intended to be used in, is attributable to or facilitates the manufacture, sale, transportation, distribution, possession or use of substances in certain violations of the Illinois Controlled Substances Act, the Cannabis Control Act, or the Methamphetamine Control and Community Protection Act...

ACCOUNT & DESCRIPTION	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	0	
REVENUE		
409-1-000-1325 Drug Forfeiture Revenue	3,000	
Total Revenue	3,000	
EXPENDITURE		
409-2-000-6650 Drug Forfeiture Expenditures	3,000	
Total Expenditure	3,000	
Total Expenditure	3,000	
Revenue over/(under) Expenditure	0	
Ending Balance	0	

Illinois Gaming Law Enforcement Fund

Fund Description

This fund captures revenue and expenditure attributed to the Illinois Pull Tabs and Jar Games Act.

IL Statute: 230ILCS 20/5

There shall be paid to the Department of Revenue 5% of the gross proceeds of any pull tabs and jar games conducted under this Act...50% shall be deposited in the Illinois Gaming Law Enforcement Fund...and one-third shall be appropriated to the Department of Revenue for the purpose of distribution in the form of grants to counties or municipalities for law enforcement purposes.

ACCOUNT & DESCRIPTION	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	0	3,538	
REVENUE			
411-1-000-1320 Revenue from the State of IL	3,538		
Total Revenue	3,538	0	
EXPENDITURE			
411-2-000-6650 Expenditures	0		
Total Expenditure	0	0	
Total Expenditure	0	0	
Revenue over/(under) Expenditure	3,538	0	
Ending Balance	3,538	3,538	

County Reserve Fund

Fund Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	129,526	103,089	104,803	104,805	62,099	-40.7%
REVENUE						
600-1-000-1135 Interest	31	26		24		
600-1-000-1320 Miscellaneous Clearing Revenue			15,100		85,000	
600-1-000-1321 Enforcement Grant Revenue	2,200			770		
600-1-000-1324 Nuclear Grant Revenue	11,435	319	9,000	11,065	11,000	
600-1-000-1325 Smoke Free Grant Revenue	7,542					
600-1-000-1326 Drug Court Redeployment		6,351				
Total Revenue	21,208	6,696	24,100	11,859	96,000	298.3%
EXPENDITURE						
600-2-000-6102 Salaries - Enforcement Grant	1,107	998		920		
600-2-000-6650 Miscellaneous Clearing Expense	38,515	3,715	11,100	48,468	105,919	
600-2-000-6653 Nuclear Grant - Expense	8,023	267	9,000	5,177	11,000	
600-2-000-6656 Drug Court Redeployment						
Total Expenditure	47,645	4,980	20,100	54,564	116,919	481.7%
Revenue over/(under) Expenditure	(26,437)	1,716	4,000	(42,706)	(20,919)	
Ending Balance	103,089	104,805	108,803	62,099	41,180	-62.2%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	58,396	59,423	56,363	58,883	56,596	0.4%
REVENUE						
840-1-000-1320 FTA Fund Revenue	26,453	18,270	24,595	18,440	19,000	
Total Revenue	26,453	18,270	24,595	18,440	19,000	-22.7%
EXPENDITURE						
840-2-000-6650 FTA Fund Expense	25,425	18,811	32,000	20,726	18,000	
Total Expenditure	25,425	18,811	32,000	20,726	18,000	-43.8%
Total Expenditure	25,425	18,811	32,000	20,726	18,000	
Revenue over/(under) Expenditure	1,028	(541)	(7,405)	(2,286)	1,000	
Ending Balance	59,423	58,883	48,958	56,596	57,596	17.6%

Sheriff's Vehicle Fund (Statutory)

Description

Assessment of \$25 fee on a disposition of court supervision for a violation of the Illinois Vehicle Code. \$20 of that fee is deposited into this fund for the purchase and/or maintenance of police vehicles, with the remainder as follows: \$4.50 to Circuit Clerk Operation and Administrative Fund and

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.

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	39,767	50,781	44,442	44,442	38,206	-14.0%
REVENUE						
910-1-000-1320 Fines	35,087	21,903	25,000	17,871	20,000	
Total Revenue	35,087	21,903	25,000	17,871	20,000	-20.0%
CAPITAL						
910-2-000-6650 Vehicles	24,072	28,243	25,000	24,107	28,000	
Total Capital	24,072	28,243	25,000	24,107	28,000	12.0%
Total Expenditure	24,072	28,243	25,000	24,107	28,000	
Revenue over/(under) Expenditure	11,015	(6,340)	0	(6,236)	(8,000)	
Ending Balance	50,781	44,442	44,442	38,206	30,206	-32.0%

Court Security Fund

Fund Description

This fund was established on Feb 13, 1991 by County Board Ordinance No. 91-1 effective April 1, 1991 as a special fund, separate and segregated from the General Fund. The fee 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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance		312,645	354,246	391,942	400,614	450,867	15.0%
REVENUE							
420-1-000-1320	Circuit Clerk Fees	200,225	175,657	185,000	177,714	170,000	
	Total Revenue	200,225	175,657	185,000	177,714	170,000	-8.1%
PERSONNEL							
420-2-000-6105	Deputies Part-Time			52,000	12,813	65,000	
420-2-000-6106	Salaries - Overtime	8,929	9,195	20,000	8,461	18,000	
	Total Personnel	8,929	9,195	72,000	21,274	83,000	15.3%
OTHER							
420-2-000-6203	Dues and Membership			687	116	484	
420-2-000-6650	Expenditures	39,694	40,095	40,669	26,071	197,347	
	Total Other	39,694	40,095	41,356	26,187	197,831	378.4%
	Total Expenditure	48,623	49,290	113,356	47,460	280,831	147.7%
Revenues over/(under) Expenses		151,601	126,368	71,644	130,254	-110,831	
TRANSFERS OUT							
420-2-000-6300	Transfer to Gen Fund	110,000	80,000	80,000	80,000	70,000	
	Total Transfers Out	110,000	80,000	80,000	80,000	70,000	-12.5%
Ending Balance		354,246	400,614	383,586	450,867	270,036	-29.6%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	19,978	26,230	30,816	31,128	36,093	17.1%
REVENUE						
442-1-000-1320 Fees	6,252	4,979	5,000	4,965	4,750	
Total Revenue	6,252	4,979	5,000	4,965	4,750	-5.0%
EXPENDITURE						
442-2-000-6650 Expenditure		81	25,000		20,000	
Total Expenditure	0	81	25,000	0	20,000	
Revenue over/(under) Expenditure	6,252	4,898	(20,000)	4,965	(15,250)	
Ending Balance	26,230	31,128	10,816	36,093	20,843	92.7%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	4,851	12,163	9,932	6,482	13,974	40.7%
REVENUE						
443-1-000-1320 Revenue	13,803	14,248	12,500	14,516	12,500	
Total Revenue	13,803	14,248	12,500	14,516	12,500	
EXPENDITURE						
443-2-000-6650 Expenditure	6,490	19,929	17,000	7,024	17,000	
Total Expenditure	6,490	19,929	17,000	7,024	17,000	0.0%
Total Expenditure	6,490	19,929	17,000	7,024	17,000	
Revenue over/(under) Expenditure	7,313	(5,682)	(4,500)	7,492	(4,500)	
Ending Balance	12,163	6,482	5,432	13,974	9,474	74.4%

State's Attorney Money Laundering Asset Forfeiture Fund

Fund Description

This fund captures revenue and expenditure for the Money Laundering Act.

IL Statute: 705 ILCS 5/29(b)-1

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.

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	0	38	38	38	38	0.0%
REVENUE						
444-1-000-1320 Revenue	38		1		1	
Total Revenue	38	0	1	0	1	0.0%
EXPENDITURE						
444-2-000-6650 Expenditure			1		1	
Total Expenditure	0	0	1	0	1	
Total Expenditure	0	0	1	0	1	0.0%
Revenue over/(under) Expenditure	38	0	0	0	0	
Ending Balance	38	38	38	38	38	0.0%

State's Attorney Violent Crime Victim's Assistance Grant Fund

Fund Description

This fund captures revenue and expenditure for the Violent Crime Victims Assistance Act.

IL Statute: 705 ILCS 240/

...to provide for faster and more complete victim recovery from the effects of crime through the establishment of victim and witness assistance centers. All services and practices of each center shall further or complement the following goals: (a) Assist the criminal justice agencies in giving more consideration and personal attention to victims and witnesses of violent crime; (b) Sensitize law enforcement officials and others who come into contact with crime victims and witnesses; (c) Attempt to decrease the incidence of unreported crimes; (d) Assure that victims and witnesses are informed of the progress of the cases in which they are involved; (e) Encourage public use of the services made available under this Act.

ACCOUNT & DESCRIPTION		BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance					0
REVENUE					
445-1-000-1320	Grant Monies		13,500		
	Total Revenue	0	13,500		0
EXPENDITURE					
445-2-000-6104	Salaries		13,500		
445-2-000-6650	Expenditure				
	Total Expenditure	0	13,500		0
	Total Expenditure	0	13,500		0
Revenue over/(under) Expenditure		0	0		0
Ending Balance		0	0		0

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	45,090	46,599	51,233	51,233	47,555	-7.2%
REVENUE						
500-1-000-1320 Fines & Forfeitures	11,046	7,899	6,000	3,130	5,000	
Total Revenue	11,046	7,899	6,000	3,130	5,000	-16.7%
OTHER						
500-2-000-6650 Drug Abuse Prevention	9,537	3,265	25,000	6,808	25,000	
Total Other	9,537	3,265	25,000	6,808	25,000	
Total Expenditure	9,537	3,265	25,000	6,808	25,000	0.0%
Revenue over/(under) Expenditure	1,509	4,634	(19,000)	(3,679)	(20,000)	
Ending Balance	46,599	51,233	32,233	47,555	27,555	-14.5%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	4,107	3,865	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	242	0	3,500	0	3,500	0.0%
Total Expenditure	242	0	3,500	0	3,500	
Revenue over/(under) Expenditure	(242)	0	(3,499)	0	(3,499)	
Ending Balance	3,865	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...

		2016	2017	2018	2019		
Full Time Staff paid from fund (annual):		6.0	6.0	6.0	6.0		
ACCOUNT & DESCRIPTION		ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance		758,700	673,864	527,963	526,438	398,805	-24.5%
REVENUE							
440-1-000-1320	Fees Collected	146,819	126,186	125,000	133,928	150,000	
440-1-000-1325	Miscellaneous						
	Total Revenue	146,819	126,186	125,000	133,928	150,000	20.0%
PERSONNEL							
440-2-000-6101	Salaries	220,369	255,523	258,050	241,928	271,790	
	Total Personnel	220,369	255,523	258,050	241,928	271,790	5.3%
CONTRACTUAL							
440-2-000-6650	Document Storage	11,286	18,090	105,000	19,633	87,000	
	Total Other	11,286	18,090	105,000	19,633	87,000	
	Total Expenditure	231,655	273,612	363,050	261,561	358,790	-1.2%
Revenue over/(under) Expenditure		(84,836)	(147,426)	(238,050)	(127,633)	(208,790)	
Ending Balance		673,864	526,438	289,913	398,805	190,015	-34.5%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	Change In Budget
Beginning Balance		125	125	125	125	250	100.0%
REVENUE							
441-1-000-1320	Revenue				125	125	
	Total Revenue	0	0	0	125	125	
OTHER							
441-2-000-6650	Expenses						
	Total Expenditure	0	0	0	0	0	
Revenue over/(under) Expenditure		0	0	0	125	125	
Ending Balance		125	125	125	250	375	200.0%

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

		2016	2017	2018			
Full Time Staff paid from fund (annual):		1	1	1	2019		
							1
Account No.	Description	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% Change In Budget
Beginning Balance		608,387	520,341	467,246	476,819	327,046	-30.0%
REVENUE							
450-1-000-1320	Fees Collected	151,765	192,132	180,000	203,274	150,000	
450-1-000-1325	Court Automation						
	Total Revenue	151,765	192,132	180,000	203,274	150,000	-16.7%
PERSONNEL							
450-2-000-6101	Salaries	65,235	68,703	70,562	66,562	72,144	2.2%
	Total Personnel	65,235	68,703	70,562	66,562	72,144	
OTHER							
450-2-000-6650	Court Automation Exp.	174,575	166,952	350,000	195,135	250,000	
	Total Other	174,575	166,952	350,000	195,135	250,000	
	Total Expenditure	239,810	235,655	420,562	261,697	322,144	-23.4%
Revenue over/(under) Expenditure		(88,046)	(43,522)	(240,562)	(58,422)	(172,144)	
TRANSFERS OUT							
450-2-000-6300	Transfer to General Fund		0	46,350	91,350	47,740	
	Total Transfers Out	0	0	46,350	91,350	47,740	
Ending Balance		520,341	476,819	180,334	327,046	107,162	-40.6%

Child Support Collection Fund

IL Statute: 705ILCS 105/27.1a

In child support and maintenance cases, the Clerk, if authorized by an ordinance of the County Board, may collect an annual fee of up to \$36 from the person making payment for maintaining child support records and the processing of support orders to the State of Illinois KIDS system and the recording of payments issued by the State Disbursement Unit for the official record of the Court. This fee shall be in addition to and separate from amounts ordered to be paid as maintenance or child support and shall be deposited into a Separate Maintenance and Child Support Collection Fund.

		2016	2017	2018			
Full Time Staff paid from fund (annual):		2	2	2	2019 3		
ACCOUNT & DESCRIPTION		ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance		233,075	245,180	245,298	246,325	222,739	-9.2%
REVENUE							
460-1-000-1320	Fees Collected	59,658	55,349	45,000	51,631	51,000	
460-1-000-1325	IL State Reimbursement	13,175	12,967	6,000	3,696	6,000	
	Total Revenue	72,833	68,315	51,000	55,327	57,000	11.8%
PERSONNEL							
460-2-000-6101	Salaries	58,579	65,497	67,634	61,554	103,855	
	Total Personnel	58,579	65,497	67,634	61,554	103,855	53.6%
CONTRACTUAL							
460-2-000-6216	Equipment Maintenance			16,000	15,431	16,000	
	Total Contractual	0	0	16,000	15,431	16,000	0.0%
COMMODITIES							
460-2-000-6200	Office Supplies	1,036	260	2,000	926	2,000	
460-2-000-6201	Postage	1,113	1,412	1,000	1,003	1,000	
460-2-000-6231	Computer Supplies	0	0	200		0	
	Total Commodities	2,149	1,672	3,200	1,928	3,000	-6.3%
OTHER							
460-2-000-6650	Miscellaneous		0	2,000		20,000	
	Total Other	0	0	2,000	0	20,000	
	Total Expenditure	60,728	67,169	88,834	78,913	142,855	60.8%
Revenue over/(under) Expenditure		12,105	1,146	(37,834)	(23,587)	(85,855)	
Ending Balance		245,180	246,325	207,464	222,739	136,884	-34.0%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	44,523	53,121	59,312	59,729	66,368	11.9%
REVENUE						
830-1-000-1320 Fines Collected/Circuit Clerk	8,598	6,608	6,000	6,639	7,000	
Total Revenue	8,598	6,608	6,000	6,639	7,000	16.7%
EXPENDITURE						
830-2-000-6650 Expenditures			56,000		40,000	
Total Expenditure	0	0	56,000	0	40,000	-28.6%
Total Expenditure	0	0	56,000	0	40,000	
Revenue over/(under) Expenditure	8,598	6,608	(50,000)	6,639	(33,000)	
Ending Balance	53,121	59,729	9,312	66,368	33,368	258.3%

Circuit Clerk Operation/Administration Fund

Fund Description

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

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

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	Change In Budget
Beginning Balance	14,945	30,419	33,779	34,768	45,400	34.4%
REVENUE						
900-1-000-1320 Fees Collected	21,280	16,911	16,000	16,642	20,000	
Total Revenue	21,280	16,911	16,000	16,642	20,000	25.0%
OTHER						
900-2-000-6101 Salaries	5,807	7,786	10,000	3,150	9,000	
900-2-000-6650 Expenses	0	4,775	3,000	2,860	4,000	
Total Other	5,807	12,561	13,000	6,010	13,000	0.0%
Total Expenditure	5,807	12,561	13,000	6,010	13,000	
Revenue over/(under) Expenditure	15,474	4,349	3,000	10,631	7,000	
Ending Balance	30,419	34,768	36,779	45,400	52,400	42.5%

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.

	2016	2017	2018			
Full Time Staff paid from fund (annual):	0.2	0.2	0.2			
ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	141,427	81,834	44,405	46,965	32,430	-27.0%
REVENUE						
430-1-000-1320 Law Library Fees	52,663	51,909	50,000	55,976	41,000	
Total Revenue	52,663	51,909	50,000	55,976	41,000	-18.0%
PERSONNEL						
430-2-000-6101 Salaries	10,326	10,217	10,000	9,668		
Total Personnel	10,326	10,217	10,000	9,668	0	
CAPITAL						
430-2-000-6650 Expenditure	2,739		0		0	
Total Expenditure	2,739	0	0	0	0	
CONTRACTUAL						
430-2-000-7004 Online Legal Research - Patron Access	15,759	9,178	12,648	12,837	12,395	
430-2-000-7005 Online Legal Research - CH Staff	32,000	20,108	22,000	21,964	21,560	
430-2-000-7008 Law Lib. Books/ Subscriptions	51,432	47,274	30,000	26,042	29,400	
Total Contractual	99,191	76,560	64,648	60,843	63,355	-2.0%
Total Expenditure	112,257	86,777	74,648	70,511	63,355	-15.1%
Revenue over/(under) Expenditure	(59,594)	(34,868)	(24,648)	(14,535)	(22,355)	
Ending Balance	<u>81,834</u>	<u>46,965</u>	<u>19,757</u>	<u>32,430</u>	<u>10,075</u>	-49.0%

Victim Impact Panel Fund

Fund Description

The Alliance Against Intoxicated Motorists (AAIM) organizes Victim Impact Panels that reach over 700 defendants in several Illinois counties each month. AAIM's Victim Impact Panel is not punitive in nature. Judges order DUI defendants to attend Victim Impact Panels for prevention measures.

ACCOUNT & DESCRIPTION	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance			10,835	
REVENUE				
431-1-000-1135 VIP Interest		9		
431-1-000-1320 Revenue		10,835		

Total Revenue	0	10,835		0
EXPENDITURE				
431-2-000-6650 Expenditure				

Total Expenditure	0	0		0

Total Expenditure	0	0		0
Revenue over/(under) Expenditure	0	10,835		0
Ending Balance	0	10,835	10,835	

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	754,701	744,224	691,047	743,419	691,047	0.0%
REVENUE						
480-1-000-1320 Circuit Clerk Fees	138,611	113,201	110,000	111,450	110,000	
480-1-000-1520 Domestic Violence	21,343	19,600	15,000	29,895	15,000	
480-1-000-1521 GPS Monitoring Program	27,571	30,908	25,000	23,156	25,000	
480-1-000-1522 Underage Drinking Program	2,732	2,590	2,300	1,240	500	
480-1-000-1526 Drug Testing Revenue	792	5,415	2,000	1,951	2,000	
480-1-000-1528 Evaluation Reimbursement	872	2,828				
480-1-000-1529 Training	3,235	6,248	1,000	844		
480-1-000-1531 Parenting Education Program	100	200		200		
480-1-000-1532 Protective Order Violation Fee	200	200		1,648	600	
480-1-000-1533 Software		8,964				
480-2-000-1535 Contractual Services - Other		45				
Total Revenue	195,456	190,200	155,300	170,384	153,100	-1.4%
CONTRACTUAL						
480-2-000-6203 Dues/Memberships	915	1,990	1,900	185	1,900	
480-2-000-6206 Training	19,990	19,384	20,000	9,707	20,000	
480-2-000-6214 Contractual Services - Programs	48,296	39,729	141,750	49,466	106,000	
480-2-000-6215 Contractual Services - Other	13,563	14,271	30,100	11,310	29,000	
480-2-000-6915 Drug Testing	13,049	24,683	20,000	18,828	15,000	
480-2-000-6916 GPS Monitoring Program	38,598	35,281	40,000	50,038	40,000	
Total Contractual	134,410	135,338	253,750	139,534	211,900	-16.5%
CAPITAL						
480-2-000-6216 Equipment	6,509	10,971	51,000	28,937	30,000	
480-2-000-6231 Software	11,408	14,696	20,000	10,467	30,000	
Total Capital	17,918	25,667	71,000	39,404	60,000	-15.5%
Total Expenditure	152,328	161,005	324,750	178,939	271,900	-16.3%
Revenue over/(under) Expenditure	43,128	29,195	(169,450)	(8,555)	(118,800)	
TRANSFERS IN						
480-1-000-1524 Transfer from 708 Mental Health	86		500	465		
Total Transfers In	86	0	500	465	0	
TRANSFERS OUT						
480-2-000-6300 Transfer to General Fund	38,692	30,000	37,000	37,000	50,000	
480-2-000-6305 Transfer to IMRF Fund	15,000		4,133	4,133		
480-2-000-6319 Transfer to SS Fund			3,149	3,149		
Total Transfers Out	53,692	30,000	44,282	44,282	50,000	12.9%
Ending Balance	744,224	743,419	477,815	691,047	522,247	9.3%

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.

		2017	2018			2019	
Full Time Staff paid from fund (annual):		1	2			2	
ACCOUNT & DESCRIPTION		ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance			31,074	-29,197	-32,018	-44,588	52.7%
REVENUE							
481-1-000-1320	Adult Redeployment Grant	31,074	15,431	192,186	115,257	232,514	
481-1-000-1526	Drug Testing		1,046	4,000	6,720		
481-1-000-1534	Drug Treatment			2,000			
	Total Revenue	31,074	16,477	198,186	121,977	232,514	17.3%
PERSONNEL							
481-2-000-6101	Salaries		45,589	129,247	86,993	100,965	
	Total Personnel	0	45,589	129,247	86,993	100,965	-21.9%
COMMODITIES							
481-2-000-6200	Supplies		1,738	620	1,365	2,950	
	Total Commodities	0	1,738	620	1,365	2,950	
CONTRACTS							
481-2-000-6203	Memberships/Conferences		765	480	1,350		
481-2-000-6205	Training/Travel		3,648	2,589	3,025	4,596	
481-2-000-6206	Training/Conferences		855	975	5,726	1,755	
481-2-000-6915	Drug Testing		4,941	8,226	10,093	14,003	
481-2-000-6916	GPS		561	1,397			
481-2-000-6919	Treatment - Residential		11,361	17,987	3,444		
481-2-000-6921	Assessments			1,100		1,100	
	Total Contracts	0	22,130	32,754	23,638	21,454	-34.5%
CAPITAL							
481-2-000-6216	Equipment		10,110	3,500	3,368	480	
	Total Capital	0	10,110	3,500	3,368	480	-86.3%
	Total Expenditure	0	79,568	166,121	115,365	125,849	-24.2%
	Revenue over/(under) Expenditure	31,074	(63,091)	32,065	6,613	106,665	
TRANSFERS IN							
481-1-000-1536	Transfer from 708 Mental Health			9,000	8,807	9,000	
	Total Transfers In	0	0	9,000	8,807	9,000	0.0%
TRANSFERS OUT							
481-2-000-6300	Transfer To General Fund			24,716	12,711	29,731	
481-2-000-6318	Transfer To IMRF Fund			8,300	9,029	8,000	
481-2-000-6319	Transfer To SS Fund			6,300	6,251	7,725	
	Total Transfers Out	0	0	39,316	27,991	45,456	15.6%
	Ending Balance	31,074	(32,018)	(27,448)	(44,588)	25,621	-193.3%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	6,815	6,782	6,251	4,585	2,729	-56.3%
REVENUE						
470-1-000-1135 Interest	1	1		3		
470-1-000-1325 Receipts - Fees		9,191	4,000	6,277	5,000	
Total Revenue	1	9,192	4,000	6,280	5,000	25.0%
COMMODITIES						
470-2-000-6200 Office Equipment		6,244	2,000	1,100		
470-2-000-6207 Cell Phone Equipment		623	500	376		
470-2-000-6217 Vehicle Equipment		1,058	2,000	1,440		
470-2-000-6494 Morgue Equipment			1,500	1,207		
470-2-000-6497 Scene/Investigation Equipment		3,463	1,500	4,013		
470-2-000-6650 Expenditure	34		500		8,000	
Total Expenditure	34	11,389	8,000	8,136	8,000	0.0%
Revenue over/(under) Expenditure	(33)	(2,197)	(4,000)	(1,856)	(3,000)	
Ending Balance	6,782	4,585	2,251	2,729	(271)	-112.0%

Coroner State Unintentional Drug Overdose Reporting System (SUDORS) Grant

Fund Description

The Coroner's Office will share certain information about unintentional opioid-related deaths with Lurie Children's Hospital of Chicago and develop an unintentional opioid-related death reporting system as part of the State Unintentional Drug Overdose Reporting System (SUDORS) initiative to compile data on unintentional opioid-related deaths in Illinois and the Centers for Disease Control's ("CDC") initiative to develop a National Unintentional Opioid-Related Death Reporting System.

ACCOUNT & DESCRIPTION	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance		1,480	
REVENUE			
471-1-000-1325 Grant Revenue	1,480		
Total Revenue	1,480	0	
COMMODITIES			
471-2-000-6650 Grant Expense		1,480	
Total Expenditure	0	1,480	
Revenue over/(under) Expenditure	1,480	(1,480)	
Ending Balance	1,480	0	

Coroner Fees

Fund Description

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

IL Statute: 55 ILCS 5/4-7001

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

ACCOUNT & DESCRIPTION		ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance		9,365	12,427	9,382	9,136	9,889	5.4%
REVENUE							
940-1-000-1320	Fees	7,173	9,910	3,500	8,536	10,000	
	Total Revenue	7,173	9,910	3,500	8,536	10,000	185.7%
CONTRACTUAL							
940-2-000-6206	Training Expenses		7,466	7,000	2,310		
	Total Contractual	0	7,466	7,000	2,310	0	
COMMODITIES							
940-2-000-6200	Office Supplies		1,900	500	432		
940-2-000-6205	Mileage		353	500			
940-2-000-6240	Clothing Allowances		5,967	1,500	445		
940-2-000-6494	Morgue Supplies	901		1,000	4,054		
940-2-000-6650	Expenditure	3,210	(2,485)	1,000	543	20,000	
	Total Commodities	4,111	5,735	4,500	5,473	20,000	344.4%
	Total Expenditure	4,111	13,201	11,500	7,783	20,000	73.9%
Revenue over/(under) Expenditure		3,062	(3,291)	(8,000)	753	(10,000)	
Ending Balance		12,427	9,136	1,382	9,889	(111)	-108.0%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	68,394	68,404	67,945	67,960	68,336	0.6%
REVENUE						
211-1-000-1135 Interest Income	10	(444)	15	376	250	
211-1-000-1335 Donations						
Total Revenue	10	(444)	15	376	250	1566.7%
OTHER						
211-2-000-6650 Expenditures						
	0	0	0	0	0	
Total Expenditures	0	0	0	0	0	
Revenue over/(under) Expenditure	10	(444)	15	376	250	
Ending Balance	<u>68,404</u>	<u>67,960</u>	<u>67,960</u>	<u>68,336</u>	<u>68,586</u>	0.9%

Community Services Block Grant - Revolving Loan Fund

Fund Description

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

IL Statute: 20 ILCS 625/2

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

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	49,422	61,418	66,115	66,116	68,286	3.3%
REVENUE						
250-1-000-1135 Interest Earned	17	19		20		
250-1-000-1320 Receipts	11,979	4,679	4,715	2,150	1,250	
Total Revenue	11,996	4,699	4,715	2,170	1,250	-73.5%
OTHER						
250-2-000-6821 Loans						
Total Other	0	0	0	0	0	
Total Expenditure	0	0	0	0	0	
Revenue over/(under) Expenditure	11,996	4,699	4,715	2,170	1,250	
Ending Balance	61,418	66,116	70,830	68,286	69,536	-1.8%

Liability Insurance Program

Fund Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	30,587	21,875	31,030	18,505	62,441	101.2%
REVENUE						
230-1-000-1135 Interest		1				
Total Revenue	0	1	0	0	0	
EXPENDITURE						
230-2-000-6650 Self Insured WC Claims	233,875	428,370	400,000	456,064	550,000	
Total Expenditure	233,875	428,370	400,000	456,064	550,000	37.5%
Revenue over/(under) Expenditure	(233,875)	(428,369)	(400,000)	(456,064)	(550,000)	
TRANSFERS IN						
230-1-000-1310 Transfer from Liability Ins. Fund	225,162	425,000	400,000	500,000	550,000	
Total Transfers In	225,162	425,000	400,000	500,000	550,000	
Ending Balance	21,875	18,505	31,030	62,441	62,441	101.2%

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	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	0	605	2,985	3,195	185	-93.81%
REVENUE						
421-1-000-1320 Fines	605	2,590	2,700	1,690	1,600	
Total Revenue	605	2,590	2,700	1,690	1,600	-40.74%
EXPENDITURE						
421-2-000-6650 Expenditures						
Total Expenditure	0	0	0	0	0	
Revenue over/(under) Expenditure	605	2,590	2,700	1,690	1,600	
TRANSFERS OUT						
421-2-000-6317 Transfer to HHS			5,565	4,700	1,600	
Total Transfers Out	0	0	5,565	4,700	1,600	
Ending Balance	605	3,195	120	185	185	53.87%

Kendall Area Transit Fund

Description

Fund created in FY09 to fund Kendall County Para Transit.

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	177,497	167,041	170,325	170,270	188,402	10.6%
REVENUE						
550-1-000-1135 Interest Income	106	97	100	546	100	
550-1-000-1421 Miscellaneous Revenue		3,200		46,754		
550-1-000-1575 IL DOAP (Downstate Operating Asst. Program)	612,633	650,095	700,000	657,453	700,000	
550-1-000-1580 Municipal Contributions	51,025	25,930	51,000	74,578	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		184,000	125,000	155,130	125,000	
Total Revenue	719,342	918,900	931,678	990,039	931,678	0.0%
CONTRACTUAL						
550-2-000-6206 Training			2,000		2,000	
550-2-000-6216 Vehicle Maintenance			5,000		5,000	
550-2-000-7050 DVAC (DeKalb Voluntary Action Center)	767,327	960,359	831,578	1,017,001	976,578	
550-2-000-7051 Vehicle Lease & Insurance	8,206					
Total Contractual	775,532	960,359	838,578	1,017,001	983,578	17.3%
COMMODITIES						
550-2-000-6250 Expenditures	539	407	1,000		1,000	
Total Commodities	539	407	1,000	0	1,000	
CAPITAL						
550-2-000-6252 Vehicles						
550-2-000-6208 Equipment			5,000			
550-2-000-6253 Facilities						
Total Capital	0	0	5,000	0	0	
Total Expenditure	776,071	960,766	844,578	1,017,001	984,578	16.6%
Revenue over/(under) Expenditure	(56,730)	(41,866)	87,100	(26,962)	(52,900)	
TRANSFERS IN						
550-1-000-1305 Transfer from Senior Services Levy	25,500	25,500	25,500	25,500	25,500	
550-1-000-1300 Transfer from General Fund	25,500	25,500	25,500	25,500	25,500	
Total Transfers In	51,000	51,000	51,000	51,000	51,000	
TRANSFERS OUT						
550-2-000-6310 Transfer to Liability Insurance Fund	4,727	5,905	6,500	5,905	6,825	
Total Transfers Out	4,727	5,905	6,500	5,905	6,825	
Ending Balance	167,041	170,270	301,925	188,402	179,677	-40.5%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	1,022,299	1,137,380	1,332,830	1,297,096	1,420,618	6.6%
REVENUE						
040-1-000-1325 Other Revenue	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	56,452	48,474	45,000	52,293	50,000	
Total Revenue	157,152	155,474	145,000	152,293	150,000	
CAPITAL						
040-2-000-6650 Expenditures	192,071	151,673	77,000	78,771	620,000	
Total Expenditure	192,071	151,673	77,000	78,771	620,000	705.2%
Revenue over/(under) Expenditure	(34,919)	3,801	68,000	73,522	(470,000)	
TRANSFERS IN						
040-1-000-1300 Transfer from Gen Fund	150,000	150,000	50,000	50,000	150,000	
040-1-000-1354 Transfer from Co. Bldg Bond Proceeds		5,915				
Total Transfers In	150,000	155,915	50,000	50,000	150,000	
Ending Balance	1,137,380	1,297,096	1,450,830	1,420,618	1,100,618	-24.1%

Total Expenditure Detail	FY18	FY19
<u>Administrative Services</u>		
Office Equipment/Furnishings	\$2,000	
<u>Facilities Mgt</u>		
Historic CH Windows	40,000	
UPS Battery Replacements	15,000	
Parking Lots	20,000	
Office Alterations - Historic Courthouse		\$80,000
<u>COB Security</u>		
Card Access System; Window Film		118,000
<u>Technology</u>		
2 Host Servers		40,000
<u>Treasurer</u>		
Accounting & Payroll System		382,000
	77,000	620,000

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

FY09 & FY 10: Highway 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
FY18: Highway, Township & Municipality Contributions	82,500
Total Revenue	(1,049,950)
Balance Due	\$255,148

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	747,352	854,852	962,352	962,352	186,420	-80.6%
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	
260-1-000-1545 Rental Income						
Total Revenue	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	40,000	100,000	75,000	75,000	75,000	
Total Transfers In	40,000	100,000	75,000	75,000	75,000	
TRANSFERS OUT						
260-2-000-6300 Transfer To General Fund			850,932	850,932		
Total Transfers Out			850,932	850,932		
Ending Balance	854,852	962,352	193,920	186,420	268,920	38.7%

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

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	YTD 2018	% CHANGE IN BUDGET
Beginning Balance	5,915	5,915	0	
REVENUE				
300-1-000-1515 Premium on Bonds				
300-1-000-1515 Bond Proceeds				
Total Revenue	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	
Revenue over/(under) Expenditure	0	0	0	
TRANSFERS OUT				
300-2-000-6316 Transfer to Capital Improv. Fund		5,915	0	
Total Transfers Out	0	5,915	0	
Ending Balance	5,915	0	0	

Animal Control Capital Improvement Fund

Fund Description

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

ACCOUNT & DESCRIPTION	ACTUAL 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	69,276	125,571	134,969	134,712	142,293	5.4%
REVENUE						
340-1-000-1325 Other Revenue		2,180				
Total Revenue	0	2,180	0	0	0	
CAPITAL						
340-2-000-6650 Building Improvements	3,705	3,039	48,100	2,419	70,000	
340-2-000-6978 Vehicles Purchased						
Total Capital	3,705	3,039	48,100	2,419	70,000	45.5%
Total Expenditure	3,705	3,039	48,100	2,419	70,000	
Revenue over/(under) Expenditure	(3,705)	(859)	(48,100)	(2,419)	(70,000)	
TRANSFERS IN						
340-1-000-1305 Transfer from Animal Control Fund	60,000	10,000	10,000	10,000	10,000	
Total Transfers In	60,000	10,000	10,000	10,000	10,000	
Ending Balance	<u>125,571</u>	<u>134,712</u>	<u>96,869</u>	<u>142,293</u>	<u>82,293</u>	-15.0%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	3,691,125	4,184,584	2,253,015	2,235,414	1,494,855	-33.7%
REVENUE						
750-1-000-1565 Architect Deposits						
750-1-000-1566 Police Memorial Contribution		35,000	17,857	4,335		
Total Revenue	0	35,000	17,857	4,335	0	
CAPITAL						
750-2-000-6650 Expenditures	47,513	19,316	5,000	16,880	565,809	
750-2-000-6651 Vehicles	95,255	95,255	111,694	111,694	119,217	
750-2-000-6652 Jail/Courthouse Security System	156,512	2,127,066	1,000,000	602,712		
750-2-000-6653 Maintenance/Equipment	52,727	67,534	1,002,299	343,005	910,000	
750-2-000-6654 Police Memorial Expense	39,035					
Total Expenditure	391,042	2,309,170	2,118,993	1,074,291	1,595,026	-24.7%
Revenue over/(under) Expenditure	(391,042)	(2,274,170)	(2,101,136)	(1,069,955)	(1,595,026)	
TRANSFERS IN						
750-1-000-1306 Transfer from PBC	584,501					
750-1-000-1310 Transfer from Public Safety	300,000	325,000	325,000	325,000	325,000	
750-1-000-1358 Transfer from CH Expan. Const. Fund				4,396		
Total Transfers In	884,501	325,000	325,000	329,396	325,000	0.0%
Ending Balance	4,184,584	2,235,414	476,879	1,494,855	224,829	-52.9%

Public Safety Capital Improvement

Total Expenditure Detail	FY18	FY19
<u>Circuit Court Judge</u>		
Bailiff Office	\$7,500	
Courtroom Furniture	10,000	
<u>Fac Mgt</u>		
UPS Battery Replacements	20,000	
PSC Comet UPS	20,000	
PSC HVAC (if needed)	600,000	\$850,000
PSC Roof Repair/Replacement	80,000	
Office Alterations - Courthouse Bathroom		7,500
Office Alterations - Courthouse UV Window		10,000
Courthouse Carpet: Courtroom 11-11, Jury Room, Anti-Room		20,000
Courthouse Window Sills		5,000
Roof - Courthouse		90,000
Courthouse Carpet: Public Defender, Civil Process, Probation		20,000
Courthouse - Replace controls on Sally Port elevator		60,000
Roof Maintenance - Courthouse, HHS, PSC		8,400
Parking Lots - PSC, HHS, Courthouse		64,866
<u>Sheriff</u>		
Vehicles	111,694	119,217
New World System Buy-In	28,275	
Vehicle Audio/Video Systems	191,524	
Taser (20)		39,960
Brazos system		50,243
Secure Pass		150,000
Inmate Bar Code System		24,840
<u>PSC & CH</u>		
Security Systems (as needed)	1,000,000	
<u>Technology</u>		
SAN	45,000	
5 Switches		15,000
Windows 10 Upgrade		50,000
<u>Miscellaneous</u>	5,000	10,000
	<u>\$2,118,993</u>	<u>\$1,595,026</u>

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	% Change In Budget	
Beginning Balance		265,001	265,001	265,001	265,001		
REVENUE							
760-1-000-1320	Revenues	<hr/>					
	Total Revenue	0	0	0	0		
OTHER							
760-2-000-6650	Expenditures	<hr/>					
	Total Expenditure	0	0	0	0		
	Revenue over/(under) Expenditure	0	0	0	0		
TRANSFERS IN							
760-1-000-1300	General Fund Transfer	<hr/>					
	Total Transfers In	0	0	0	0		
TRANSFERS OUT							
760-2-000-6300	Transfer to General Fund			265,001	265,001		
760-2-000-6311	Transfer to PBC Fund	<hr/>					
	Total Transfers Out	0	0	265,001	265,001		
Ending Balance		<u>265,001</u>	<u>265,001</u>	<u>0</u>	<u>0</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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% CHANGE IN BUDGET
Beginning Balance	8,515	10,945	9,077	9,077	2,420	-73.3%
REVENUE						
850-1-000-1320 Revenue	2,690	4,215	2,000	2,190	2,000	
Total Revenue	2,690	4,215	2,000	2,190	2,000	
CAPITAL						
850-2-000-6650 Restoration Expenses	260	6,084	10,000	8,847	10,000	
Total Capital	260	6,084	10,000	8,847	10,000	
Total Expenditure	260	6,084	10,000	8,847	10,000	
Revenue over/(under) Expenditure	2,430	(1,869)	(8,000)	(6,657)	(8,000)	
Ending Balance	10,945	9,077	1,077	2,420	(5,580)	-618.2%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	% CHANGE IN BUDGET
Beginning Balance	4,382	4,384	4,386	4,386	
REVENUE					
970-1-000-1135 Interest Income	2	2			10
970-1-000-1325 Miscellaneous					
Total Revenue	2	2	0		10
CAPITAL					
970-2-000-7023 Furnishings & Equipment					
970-2-000-7024 Construction Fees					
Total Expenditure	0	0	0		0
Revenue over/(under) Expenditure	2	2	0		10
TRANSFERS OUT					
970-2-000-6303 Transfer to Pub. Safety Cap. Improvement Fund			2	4,396	
Total Transfers Out		0	2	4,396	
Ending Balance	4,384	4,386	4,384	0	

Debt Service Sources

	FY19 Sources			
	Public Safety Sales Tax	General Fund	HHS Fund	Other
Jail Expansion Bond Series 2010 (refinance 2002A)	1,273,050	1,273,050		
County Office Bldg Bond Series 2011 (refinance 2002B)	292,905	140,000	145,814	7,091
Courthouse Bond Series 2016 (refinance 2008)	766,625	766,625		
Courthouse Bond Series 2017 (refinance 2007B & 2009)	1,175,023	150,000		
Total FY19 Debt Service	3,507,603	3,064,698	290,000	145,814

Jail Addition Debt Service Fund

Bond Series 2010

**\$8,625,000 G.O. Bonds, Refunding Bonds, Alternate Revenue Source
County Office Building, Series 2010**

**\$8,625,000 G.O. Refunding Bonds,
Alternate Revenue Source, Series 2010**

Date of Issuance: September 28, 2010
 Date of Maturity: December 1, 2022
 Interest Rates: 2.00% - 4.00%
 Payable: December 1 & June 1
 Payable At: Amalgamated Bank

Debt Service Schedule

Series 2010 G.O. Refunding Bonds							
Series 2010 G.O. Refunding Bonds	Paid from Escrow Account	12/1/2010			52,623	52,623	
		6/1/2011			150,350	150,350	
		12/1/2011			150,350	150,350	
		6/1/2012			150,350	150,350	
		12/1/2012			150,350	150,350	
	Paid by Kendall County	6/1/2013			150,350	150,350	
		12/1/2013			150,350	150,350	
		6/1/2014			150,350	150,350	
		12/1/2014	2.000	635,000	150,350	785,350	
		6/1/2015			144,000	144,000	
		12/1/2015	2.000	680,000	144,000	824,000	
		6/1/2016			137,200	137,200	
		12/1/2016	2.000	900,000	137,200	1,037,200	
		6/1/2017			128,200	128,200	
		12/1/2017	4.000	950,000	128,200	1,078,200	
		6/1/2018			109,200	109,200	
		12/1/2018	4.000	1,025,000	109,200	1,134,200	
		6/1/2019			88,700	88,700	
		12/1/2019	4.000	1,095,000	88,700	1,183,700	
		6/1/2020			66,800	66,800	
		12/1/2020	4.000	1,175,000	66,800	1,241,800	
	6/1/2021			43,300	43,300		
	12/1/2021	4.000	1,255,000	43,300	1,298,300		
	6/1/2022			18,200	18,200		
	12/1/2022	4.000	910,000	18,200	928,200		
				8,625,000	2,726,623	11,351,623	
Total Debt Service				8,625,000	2,726,623	11,351,623	

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	BUDGET 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% Change in Budget
Beginning Balance		2,069	2,708	3,278	3,278	3,808	16.2%
REVENUE							
580-1-000-1135	Interest Income	464	486	200	535	200	
	Total Revenue	464	486	200	535	200	
DEBT							
580-2-000-6650	Other Expenses	475	565	650	655	650	
580-2-000-6865	Debt Service Interest	274,400	256,400	218,400	218,400	177,400	
580-2-000-6870	Debt Service Principal	900,000	950,000	1,025,000	1,025,000	1,095,000	
	Total Other	1,174,875	1,206,965	1,244,050	1,244,055	1,273,050	
	Total Expenditure	1,174,875	1,206,965	1,244,050	1,244,055	1,273,050	2.3%
Revenue over/(under) Expenditure		(1,174,411)	(1,206,480)	(1,243,850)	(1,243,520)	(1,272,850)	
TRANSFERS IN							
580-1-000-1310	Transfer from Public Safety	1,175,050	1,207,050	1,244,050	1,244,050	1,273,050	
	Total Transfers In	1,175,050	1,207,050	1,244,050	1,244,050	1,273,050	
Ending Balance		2,708	3,278	3,478	3,808	4,008	15.2%

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% Change in Budget
Beginning Balance		97,112	114,242	130,729	122,890	129,934	-0.6%
REVENUE							
560-1-000-1135	Interest Income	192	216	100	294	100	
560-1-000-1541	Rental Income from KHA	5,200	5,200	4,800	4,400	4,800	
560-1-000-1544	Rental Income from KCDEE	10,504	8,888	9,696	9,696	9,600	
	Total Revenue	15,896	14,304	14,596	14,390	14,500	-0.7%
OTHER							
560-2-000-6650	Misc. Expense	475	565	650	655	650	
560-2-000-6865	Debt Service Interest	124,105	120,905	117,505	117,505	112,255	
560-2-000-6870	Debt Service Principal	160,000	170,000	175,000	175,000	180,000	
	Total Other	284,580	291,470	293,155	293,160	292,905	
	Total Expenditure	284,580	291,470	293,155	293,160	292,905	-0.1%
Revenue over/(under) Expenditure		(268,684)	(277,166)	(278,559)	(278,770)	(278,405)	
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		114,242	122,890	137,984	129,934	137,343	-0.5%

Courthouse Expansion Debt Service Fund 2008 and 2016

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

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

**\$5,045,000 G.O. Refunding Bonds,
Alternate Revenue Source, Series 2016**

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

Debt Service Schedule

	Date	Rate	Principal	Interest	Debt Service
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			8,438	8,438
	12/15/2016	3.75%	450,000	8,438	458,438
			3,990,000	2,234,497	6,224,497
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	3,065,079	12,100,079

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 2016	ACTUAL 2017	BUDGET 2018	YTD 2018	BUDGET 2019	% Change in Budget
Beginning Balance		1,680,735	1,883,147	1,958,226	1,958,226	1,961,760	0.2%
REVENUE							
980-1-000-1135	Interest Income	928	1,199	400	1,363	400	
980-1-000-1620	Refund - Good Faith Deposit	1,139	317,100		801		
	Total Revenue	2,067	318,299	400	2,164	400	
DEBT							
980-2-000-6650	Disclosure & fiscal agent	1,655	4,270	2,500	1,130	2,500	
980-2-000-6651	Bond Refinance Closing Costs		489,619				
980-2-000-6865	Debt Service 2007A Interest	79,975	56,000	18,750	18,750		
980-2-000-6866	Debt Service 2007A Principal	300,000	1,000,000	1,000,000	1,000,000		
980-2-000-6869	Debt Service 2008 Interest	252,340	8,438				
980-2-000-6870	Debt Service 2008 Principal	800,000	450,000				
980-2-000-6871	Debt Service 2009 Interest	391,648	378,335	9,000	9,000		
980-2-000-6872	Debt Service 2009 Principal	400,000	310,000	480,000	480,000		
980-2-000-6873	Debt Service 2016 Interest		169,008	146,250	146,250	131,625	
980-2-000-6874	Debt Service 2016 Principal			340,000	340,000	635,000	
980-2-000-6876	Debt Service 2017 Interest					1,175,023	
980-2-000-6877	Debt Service 2017 Principal						
	Total Other	2,225,618	2,865,670	1,996,500	1,995,130	1,944,148	
	Total Expenditure	2,225,618	2,865,670	1,996,500	1,995,130	1,944,148	-2.6%
Revenue over/(under) Expenditure		(2,223,551)	(2,547,371)	(1,996,100)	(1,992,967)	(1,943,748)	
TRANSFERS IN							
980-1-000-1300	Transfer from Gen Fund	200,000	200,000	200,000	200,000	150,000	
980-1-000-1310	Tr fr PS Sales Tax Fund	2,225,963	2,422,450	1,796,500	1,796,500	1,794,148	
	Total Transfers In	2,425,963	2,622,450	1,996,500	1,996,500	1,944,148	
Ending Balance		1,883,147	1,958,226	1,958,626	1,961,760	1,962,160	0.2%

Kendall County Funds

	Fund No.	Fund Name	Fund Type
1	010	General Corporate Fund	General Fund
2	020	Economic Development Commission Fund	Special Revenue Fund
3	030	Restricted Economic Development Commission Fund	Special Revenue Fund
4	040	Capital Improvement Fund	Capital Fund
5	050	Community 708 Mental Health Board Fund	Levy Fund
6	060	Social Services for Senior Citizens Fund	Levy Fund
7	070	Tuberculosis Fund	Levy Fund
8	080	Extension Education Services Fund	Levy Fund
9	090	IMRF 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	340	Animal Control Building Fund	Capital Fund
29	341	Animal Medical Care Fund	Special Revenue Fund
30	350	Animal Control Fund	Special Revenue Fund
31	360	Sheriff E-Ticket Fund	Special Revenue Fund
32	370	GIS Fund - Recorder	Special Revenue Fund
33	371	County Clerk Death Certificate Surcharge Fund	Special Revenue Fund
34	372	County Clerk Automation Fund	Special Revenue Fund
35	373	Aurora Election Commission Dissolution 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	405	Cook County Reimbursement Fund	Special Revenue Fund
42	406	Sheriff Special Assignment Detail Fund	Special Revenue Fund
43	407	K9 Donations Fund	Special Revenue Fund
44	408	IDOT CPS Grant Fund	Special Revenue Fund
45	409	Drug Forfeiture Fund	Special Revenue Fund
46	411	Illinois Gaming Law Enforcement Fund	Special Revenue Fund
47	420	Court Security Fund	Special Revenue Fund
48	421	Kendall County Drug Services Fund	Special Revenue Fund

Kendall County Funds

	Fund No.	Fund Name	Fund Type
49	430	Law Library Fund	Special Revenue Fund
50	431	Victim Impact Panel Fund	Special Revenue Fund
51	440	Circuit Clerk Document Storage Fund	Special Revenue Fund
52	441	Circuit Clerk Transportation Safety Highway Hire-Back Fund	Special Revenue Fund
53	442	State's Attorney Records Automation Fund	Special Revenue Fund
54	443	State's Attorney Juvenile Justice Council Fund	Special Revenue Fund
55	444	State's Attorney Money Laundering Asset Forfeiture Fund	Special Revenue Fund
56	445	State's Attorney Violent Crime Victim's Assistance Grant Fund	Special Revenue Fund
57	450	Court Automation Fund	Special Revenue Fund
58	460	Child Support Collection Fund	Special Revenue Fund
59	470	Coroner's Death Certificate Grant Fund	Special Revenue Fund
60	471	Coroner SUDORS Grant Fund	Special Revenue Fund
61	480	Probation Services Fund	Special Revenue Fund
62	481	Kendall County Drug Court Fund	Special Revenue Fund
63	500	State's Attorney Drug Enforcement Fund	Special Revenue Fund
64	510	GIS Fund - Mapping	Special Revenue Fund
65	530	Tax Sale Automation Fund	Special Revenue Fund
66	540	Indemnity Fund	Special Revenue Fund
67	550	Kendall Area Transit Fund	Special Revenue Fund
68	560	County Building Debt Service Fund	Debt Service Fund
69	580	Jail Addition Debt Service Fund	Debt Service Fund
70	600	County Reserves	Special Revenue Fund
71	750	Public Safety Capital Improvement Fund	Capital Fund
72	760	General Fund Special Reserve Fund	Reserve Fund
73	761	27th Payroll Fund	Special Revenue Fund
74	770	Child Advocacy	Special Revenue Fund
75	810	State Rental Housing Support Program Fund	Special Revenue Fund
76	820	Sale in Error Interest Fund	Special Revenue Fund
77	830	Circuit Clerk Electronic Citation Fund	Special Revenue Fund
78	840	Sheriff Failure To Appear- FTA Fund	Special Revenue Fund
79	850	Courthouse Restoration Fund	Capital Fund
80	860	State Pet Population Fund	Special Revenue Fund
81	870	County Animal Population Control Fund	Special Revenue Fund
82	890	Veterans Assistance Commission	Levy Fund
83	900	Circuit Clerk Operation Fund	Special Revenue Fund
84	910	Sheriff's Vehicle Fund	Special Revenue Fund
85	920	Help America Vote Act - HAVA Fund	Special Revenue Fund
86	940	Coroner Fees	Special Revenue Fund
87	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 Animal Control Building Fund (Fund 340)

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

Kendall County

Fund Structure

29 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.

30 Animal Control Fund (Fund 350)

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

31 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.

32 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.

33 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.

34 County Clerk Automation Fund (Fund 372)

This fund captures the activity associated with tax sale cancellation.

35 Aurora Election Commission Dissolution Fund (Fund 373)

This fund captures the allocation of funds provided by the defunct Aurora Election Commission to Kendall County for elections in 3 precincts in the city of Aurora contained in Kendall County.

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 Cook County Reimbursement Fund (Fund 405)

This fund captures expenditure for Cook County inmate medical expenses. Expenditures are reimbursed by Cook County.

42 Sheriff Special Assignment Detail Fund (Fund 406)

This fund captures overtime expenditure for Sheriff Deputies assigned to special assignments such as USMC, CPAT and FBI. Expenditure is reimbursed by the special agency to which the Sheriff Deputy is assigned.

43 K-9 Donations (Fund 407)

This fund captures public donations to be used toward canine expenses.

44 IDOT CPS Grant Fund (Fund 408)

This fund captures Illinois Traffic Safety grant revenue and expenditure for Child Passenger Safety (CPS).

45 Drug Forfeiture Fund (409)

This fund captures revenue and expenditure attributed to the Drug Asset Forfeiture Procedure Act.

46 Illinois Gaming Law Enforcement Fund (411)

This fund captures revenue and expenditure attributed to the Illinois Pull Tabs and Jar Games Act.

47 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.

48 Kendall County Drug Services Fund (Fund 421)

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

49 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).

50 Victim Impact Panel Fund (Fund 431)

The Alliance Against Intoxicated Motorists (AAIM) organizes Victim Impact Panels that reach over 700 defendants in several Illinois counties each month. AAIM's Victim Impact Panel is not punitive in nature. Judges order DUI defendants to attend Victim Impact Panels for prevention measures.

Kendall County

Fund Structure

51 Circuit Clerk Document Storage Fund (Fund 440)

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

52 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.

53 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.

54 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.

55 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.

56 State's Attorney Violent Crime Victim's Assistance Fund (Fund 445)

This fund captures revenue and expenditure for the Violent Crime Victim's Assistance Fund which intends to provide for faster and more complete victim recovery from the effects of crime through the establishment of victim and witness assistance centers. All services and practices of each center shall further or complement the following goals: (a) Assist the criminal justice agencies in giving more consideration and personal attention to victims and witnesses of violent crime; (b) Sensitize law enforcement officials and others who come into contact with crime victims and witnesses; (c) Attempt to decrease the incidence of unreported crimes; (d) Assure that victims and witnesses are informed of the progress of the cases in which they are involved; (e) Encourage public use of the services made available under this Act.

57 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.

Kendall County

Fund Structure

58 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.

59 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.

60 Coroner's SUDORS Grant Fund (471)

The Coroner's Office will share certain information about unintentional opioid-related deaths with Lurie Children's Hospital of Chicago and develop an unintentional opioid-related death reporting system as part of the State Unintentional Drug Overdose Reporting System (SUDORS) initiative to compile data on unintentional opioid-related deaths in Illinois and the Centers for Disease Control's ("CDC") initiative to develop a National Unintentional Opioid-Related Death Reporting System.

61 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.

62 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.

63 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.

64 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.

65 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.

66 Indemnity Fund (Fund 540)

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

67 Kendall Area Transit Fund (Fund 550)

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

Kendall County

Fund Structure

68 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.

69 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.

70 County Reserves (Fund 600)

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

71 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.

72 General Fund Special Reserve Fund (Fund 760)

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

73 27th Payroll Fund (761)

This fund captures revenue to fund the County's 27th payroll which occurs every 11 or 12 years.

74 Child Advocacy (Fund 770)

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

75 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.

76 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.

77 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.

78 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

79 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.

80 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.

81 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.

82 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.

83 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.

84 Sheriff's Vehicle Fund - Statutory (Fund 910)

Revenue collected from fines are used to purchase vehicles for the Sheriff's fleet.

85 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.

86 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.

87 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.

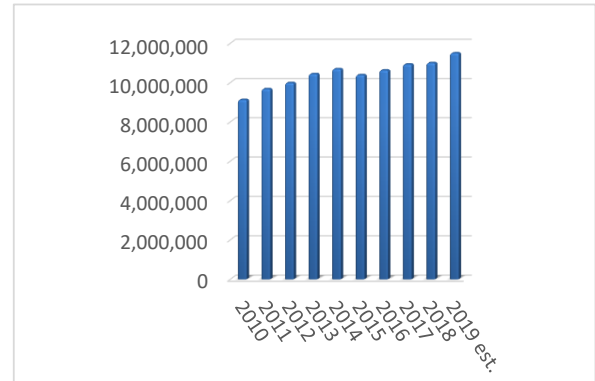
Revenue Assumptions

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.

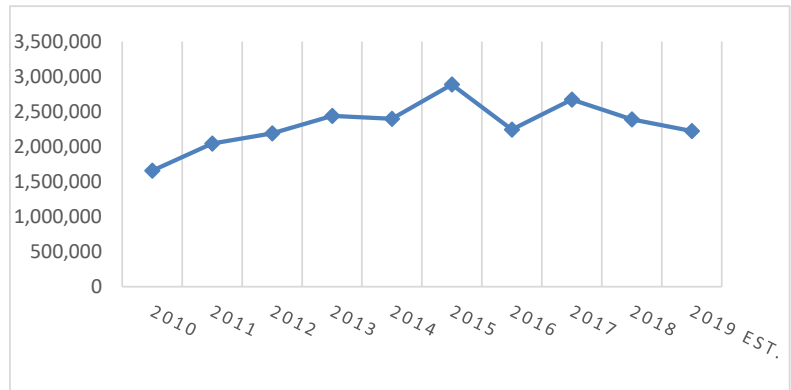
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2010	9,125,985	0.9%
2011	9,675,127	6.0%
2012	9,986,795	3.2%
2013	10,439,760	4.5%
2014	10,692,542	2.4%
2015	10,387,619	-2.9%
2016	10,628,855	2.3%
2017	10,928,502	2.8%
2018	11,000,706	0.7%
2019 est.	11,502,524	4.6%



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>
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	2,389,491	-10.6%
2019 est.	2,221,490	-7.0%



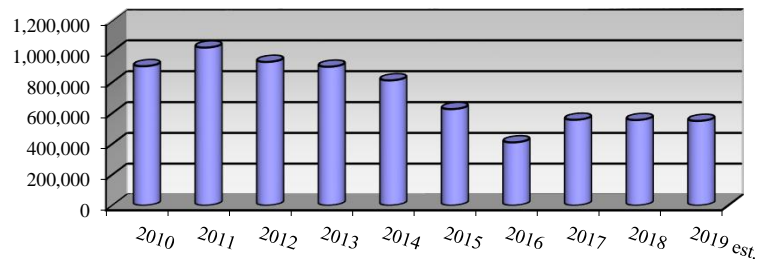
Revenue Assumptions

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.

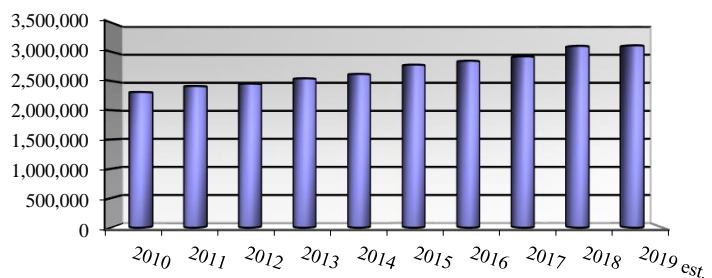
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2010	904,300	-16.7%
2011	1,024,787	13.3%
2012	932,023	-9.1%
2013	900,722	-3.4%
2014	812,682	-9.8%
2015	626,905	-22.9%
2016	410,417	-34.5%
2017	557,243	35.8%
2018	555,931	-0.2%
2019 est.	550,000	-1.1%



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>
2010	2,309,306	
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	3,096,299	6.1%
2019 est.	3,105,000	0.3%

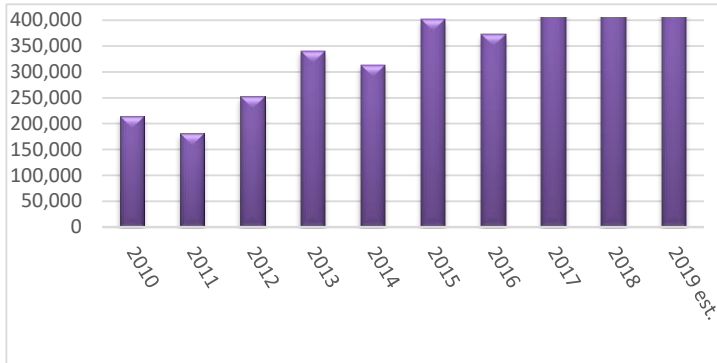


Revenue Assumptions

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>
2010	214,979	
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	459,166	6.2%
2019 est.	425,000	-7.4%



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>
2010	421,127	
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	351,296	-11.2%
2019 est.	325,000	-7.5%

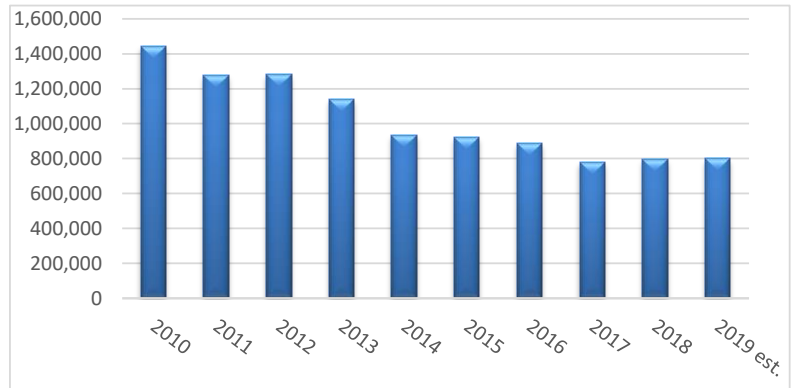


Revenue Assumptions

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.

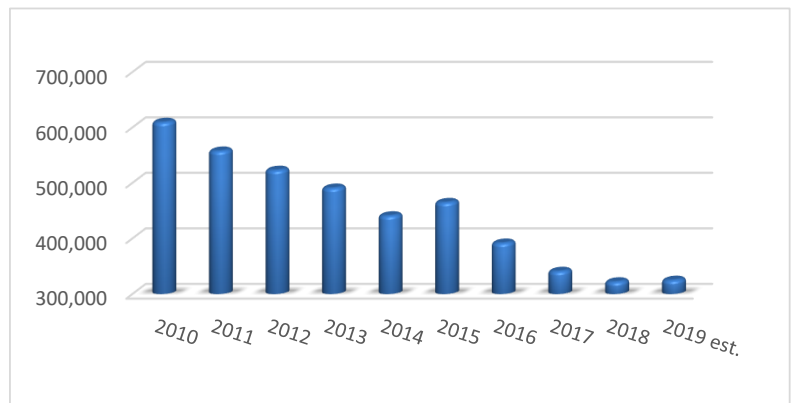
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2010	1,442,173	
2011	1,276,825	-11.5%
2012	1,283,161	0.5%
2013	1,138,590	-11.3%
2014	935,493	-17.8%
2015	920,345	-1.6%
2016	890,647	-3.2%
2017	780,818	-12.3%
2018	795,800	1.9%
2019 est.	800,000	0.5%



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>
2010	609,542	
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	322,137	-5.6%
2019 est.	325,000	0.9%



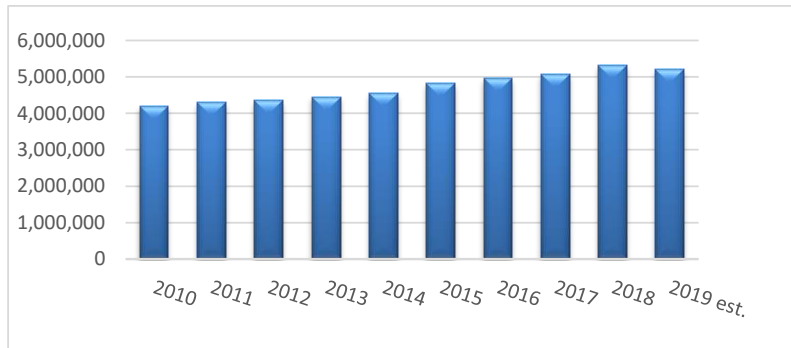
Revenue Assumptions

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.

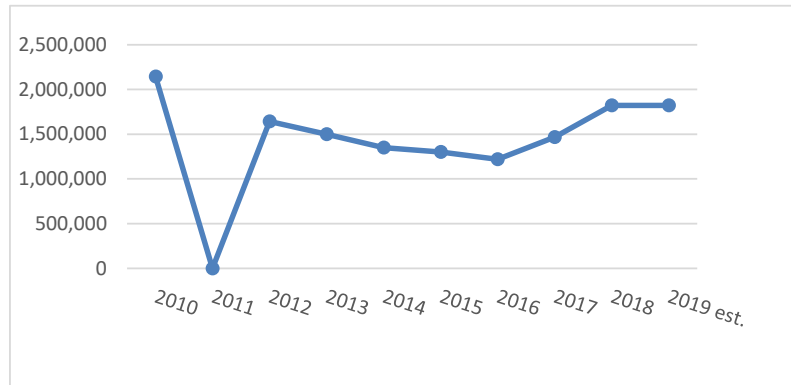
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2010	4,209,113	
2011	4,318,302	2.6%
2012	4,352,258	0.8%
2013	4,457,993	2.4%
2014	4,561,453	2.3%
2015	4,833,270	6.0%
2016	4,960,810	2.6%
2017	5,070,966	2.2%
2018	5,310,378	4.7%
2019 est.	5,222,000	-1.7%



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>
2010	2,143,225	
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	1,822,523	24.2%
2019 est.	1,822,523	0.0%



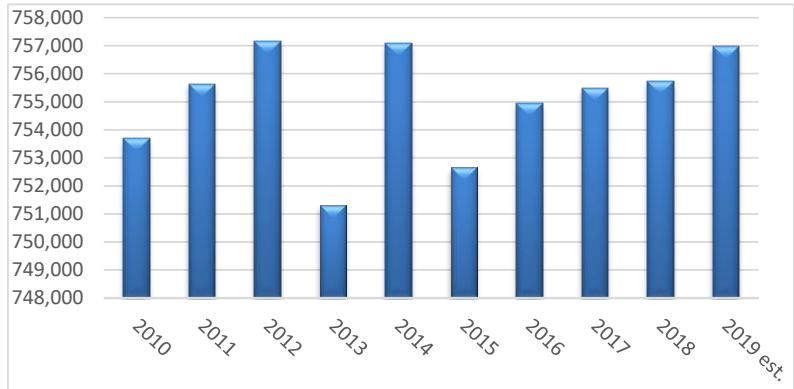
Revenue Assumptions

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.

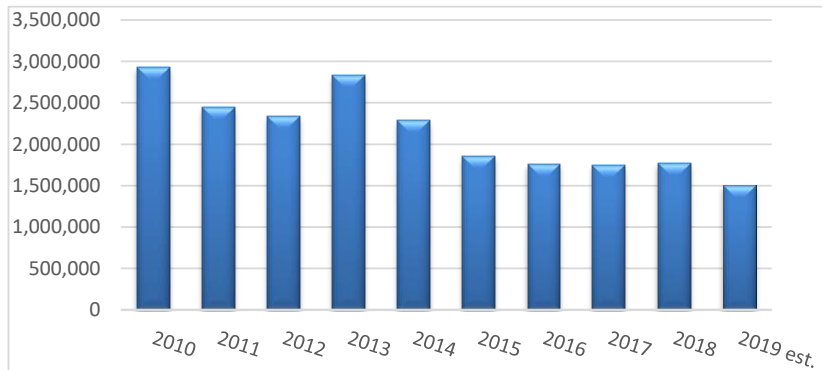
<u>Year</u>	<u>Amount</u>	<u>% Change</u>
2010	753,680	
2011	755,623	0.3%
2012	757,172	0.2%
2013	751,315	-0.8%
2014	757,104	0.8%
2015	752,654	-0.6%
2016	754,942	0.3%
2017	755,480	0.1%
2018	755,730	0.0%
2019 est.	757,000	0.2%



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>
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	1,764,221	1.1%
2019 est.	1,505,038	-14.7%



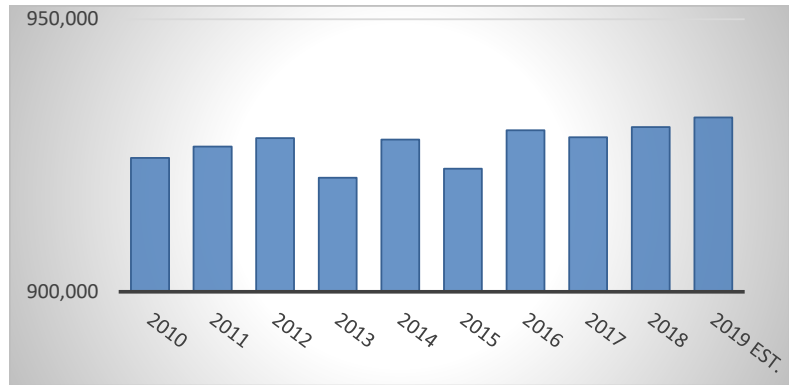
Revenue Assumptions

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>
2010	924,585	
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	930,231	0.2%
2019 est.	932,000	0.2%

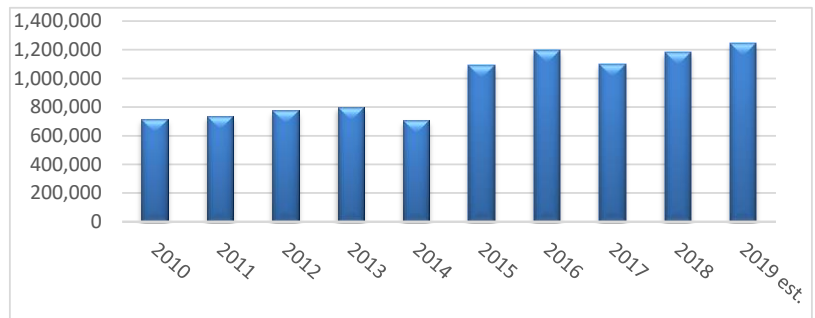


LIABILITY INSURANCE FUND

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>
2010	716,152	
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	1,181,534	7.6%
2019 est.	1,242,780	5.2%



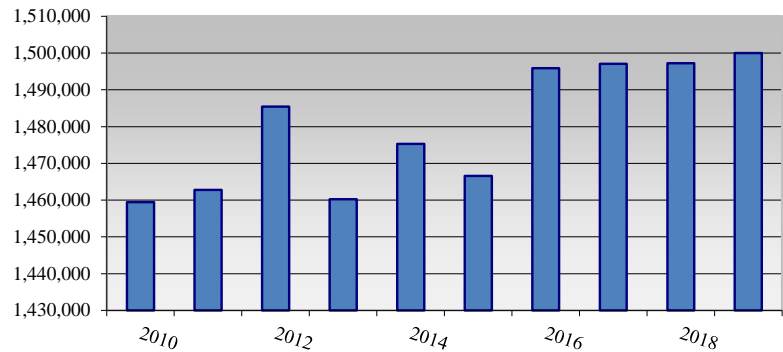
Revenue Assumptions

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>
2010	1,459,437	
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	1,497,248	0.0%
2019 est.	1,500,000	0.2%

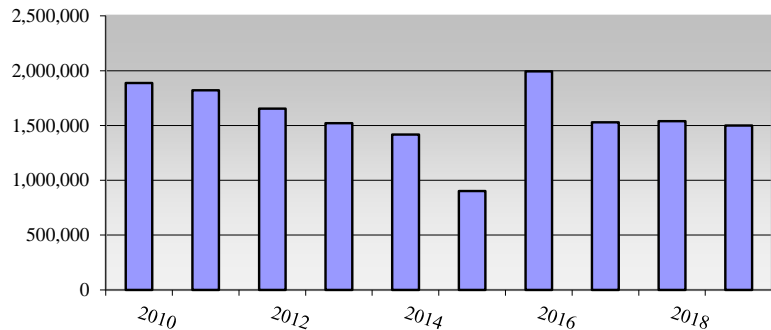


COUNTY MOTOR FUEL TAX FUND

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>
2010	1,888,055	
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	1,539,524	0.7%
2019 est.	1,500,000	-2.6%



Revenue Assumptions

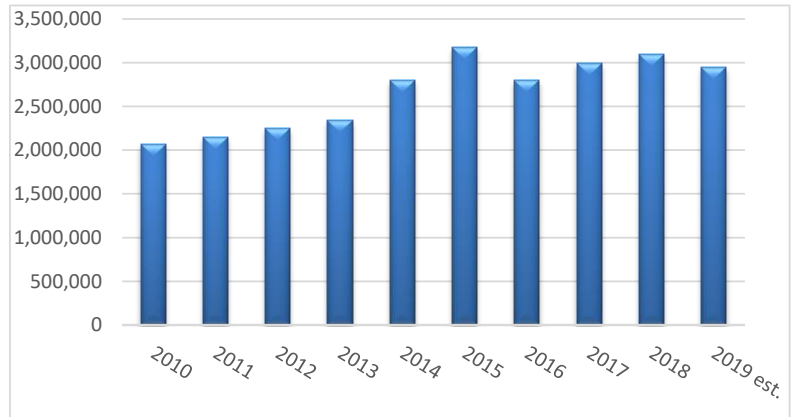
IMRF FUND

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>
2010	2,067,346	
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	3,095,219	3.4%
2019 est.	2,950,000	-4.7%



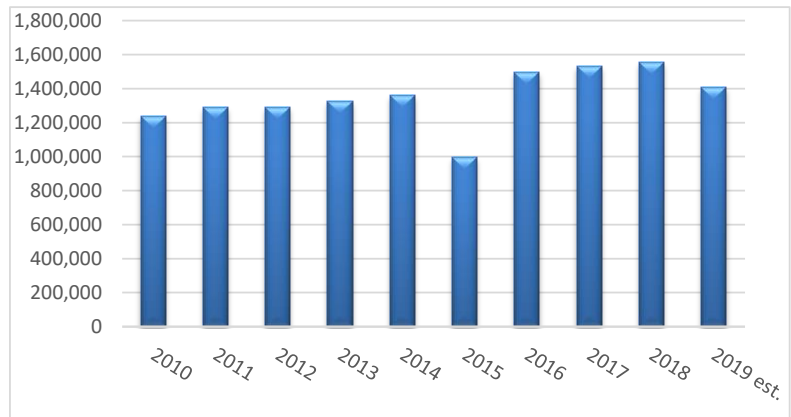
SOCIAL SECURITY FUND

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>
2010	1,237,937	
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	1,554,415	1.5%
2019 est.	1,407,000	-9.5%

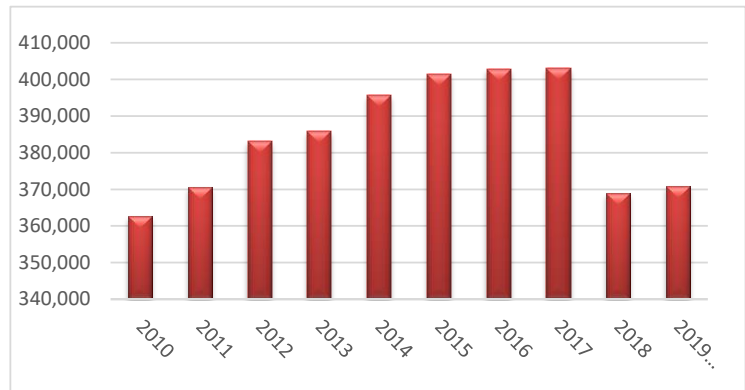


Revenue Assumptions

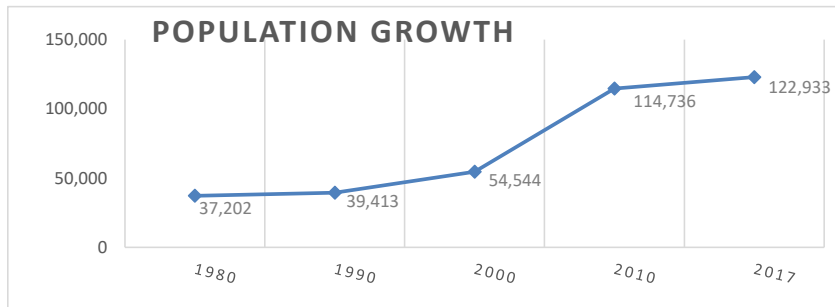
VETERANS ASSISTANCE COMMISSION

Veterans Assistance Commission

<u>Year</u>	<u>Amount</u>	<u>% Change</u>
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	368,937	-8.4%
2019 est.	370,800	0.5%



Demographics



Source:

U.S. Census Bureau - QuickFacts www.census.gov

U.S. Census Bureau - American Fact Finder - <https://factfinder.census.gov>

1980, 1990, 2000, 2010 Census



Population

	2017	%	2010	%	Variance	
Total Population	122,933	100%	114,736	100%	8,197	7%
Under 5 years	9,008	7.3%	10,092	8.8%	-1,084	-10.7%
5 to 9 years	11,098	9.0%	10,753	9.4%	345	3.2%
10 to 14 years	10,253	8.3%	9,899	8.6%	354	3.6%
15 to 19 years	8,893	7.2%	7,900	6.9%	993	12.6%
20 to 24 years	6,651	5.4%	5,318	4.6%	1,333	25.1%
25 to 34 years	16,608	13.5%	17,511	15.3%	-903	-5.2%
35 to 44 years	20,235	16.5%	20,054	17.5%	181	0.9%
45 to 54 years	17,016	13.8%	14,950	13.0%	2,066	13.8%
55 to 64 years	11,749	9.6%	9,877	8.6%	1,872	19.0%
65 to 74 years	7,485	6.1%	5,115	4.5%	2,370	46.3%
75 to 84 years	2,870	2.3%	2,324	2.0%	546	23.5%
85 years and over	1,067	0.9%	943	0.8%	124	13.1%
Male Population	60,801	49.5%	56,821	49.5%	3,980	7.0%
Female Population	62,132	50.5%	57,915	50.5%	4,217	7.3%
Median Age	34.5	-	32.9	-	1.6	4.9%

Source:

U.S. Census Bureau - American Fact Finder - <https://factfinder.census.gov>

U.S. Census Bureau - American Fact Finder - <https://factfinder.census.gov>

1980, 1990, 2000, 2010 Census

Demographics

Educational Attainment

	2017	2010	Variance	
Population 25 years and Over	77,030	34,362	42,668	124.2%
Bachelor's Degree or Higher	34.8%	25.3%		37.5%
High School Grad or Higher	92.1%	89.9%		2.4%
Less than 9th grade	3.9%	3.4%		14.7%
9th to 12th grade, no diploma	4.0%	6.8%		-41.2%
High school grad (or GED)	22.4%	30.1%		-25.6%
Some college, no degree	24.8%	26.2%		-5.3%
Associate's degree	10.1%	8.4%		20.2%
Bachelor's degree	22.5%	18.0%		25.0%
Grad or professional degree	12.3%	7.2%		70.8%

Source:

U.S. Census Bureau – American Fact Finder – <https://factfinder.census.gov>

2010, 2017 American Community Survey



Housing

	2017	2010	Variance	
Total Housing Units	41,463	40,321	1,142	2.8%
Occupied housing units	39,882	38,022	1,860	4.9%
Owner Occupied	32,645	32,554	91	0.3%
Renter Occupied	7,237	5,468	1,769	32.4%
Vacant housing units	1,581	2,299	-718	-31.2%
Homeowner Vacancy Rate	0.8	N/A		
Rental Vacancy Rate	1.2	N/A		
Median Owner Occupied Housing Value	\$214,700	N/A		
Median Monthly Owner Costs				
Owners with a Mortgage	\$1,967	N/A		
Owners without a Mortgage	\$759	N/A		
Median Household Income	\$89,860	N/A		

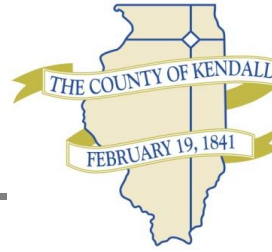
Source:

U.S. Census Bureau – American Fact Finder – <https://factfinder.census.gov>

2010, 2017 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

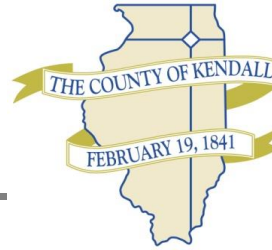
Animal Control



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

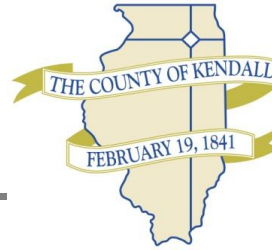
Health & Human Services



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

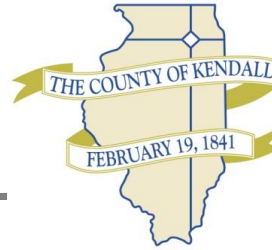
County Office Building



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

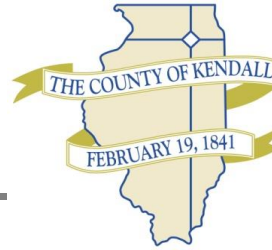


Government Center Campus

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
Combined Court Services (Probation) Department	Coroner Office
County Clerk Office	Emergency Management Agency
Facilities Management Department	Health and Human Services Department
Highway Department	Planning, Building and Zoning 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 Staff

- **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 Staff

- **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 Staff

- **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 Staff

- **Budget Analysis** Aug 1 - Aug 31
 - YTD Fund Balance Reports
 - Personnel Costs
 - Utilities
 - Fuel
 - Electricity
 - Capital Costs
 - Debt Service
 - Commodities >\$20,000
 - Training and Travel

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

September

Budget

Budget & Finance Committee

- Hold Budget Hearings Sep
- Finance Committee preliminary budget review

Levy

Supervisor of Assessment Department

- Provide: CPI, EAV and new construction dollars Sep

Administrative Services

- Calculate estimated levy, levy allocation and tax rate Sep

Budget & Finance Committee

- Review and approve levy, levy allocation and tax rate
- Determine amendments to balance General Fund operating budget Sep

October

Budget

Administrative Services Staff

- **Submit Ad (Public Notice) to KC Record** 1 week prior to 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 Budget approval

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 adversely affected by foreseeable events.

Debt Service Management

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

FUND BALANCE

Glossary

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

FISCAL YEAR - (FY)

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

GENERAL FUND

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

GENERAL OBLIGATION BONDS

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES - (GAAP)

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

GENERAL OBLIGATION - (GO)

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

GOALS AND OBJECTIVES

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

ILLINOIS DEPARTMENT OF TRANSPORTATION (IDOT)

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

INTERGOVERNMENTAL AGREEMENTS - (IGR)

Intergovernmental Agreements are payments for services between cooperating agencies.

ILLINOIS MUNICIPAL LEAGUE - (IML)

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

ILLINOIS MUNICIPAL RETIREMENT FUND - (IMRF)

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

Glossary

IMPROVEMENTS

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

INCOME

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

INFRASTRUCTURE

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

INTERGOVERNMENTAL REVENUES

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

INTEREST INCOME

Funds earned through investment instruments of compensating balances.

INTERFUND TRANSFER

Transfer of revenue earned from one fund to another to pay for that fund's proportionate share of expenses incurred to run general operations. Legally authorized transfers from a fund receiving revenue to the fund through which the resources are

INVESTMENT

The placing of money capital or other resources to gain a profit, as in interest.

LETTER OF TRANSMITTAL

An introduction and overview provided by the County Administrator to the Board of Commissioners highlighting various facets of the operating budget.

LEVY

To impose taxes, special assessments, or service charges for the support of governmental activities. The amount of taxes, special assessments, or services charges imposed by the County.

LICENSES AND PERMITS

Revenue category including but not limited to building permits and liquor licenses.

LINE ITEM

A specific item or group of similar items defined by detail in a unique account in the financial records. Revenue and expenditure justifications are reviewed, anticipated, and appropriated at this level.

MOTOR FUEL TAX

Motor Fuel Taxes are distributed on a per capita basis, as a percentage based on the collection of motor fuel sold throughout the state.

OPERATING BUDGET

A financial plan that presents proposed expenditures for the fiscal year and estimates of revenue to finance them.

ORGANIZATIONAL CHART

A flow chart shows the chain of command and structure of the County Administration.

PRINCIPAL AND INTEREST - (P&I)

Glossary

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).