

**COUNTY OF KENDALL, ILLINOIS  
COMMITTEE OF THE WHOLE/FINANCE COMMITTEE**

County Board Rooms 209-210  
111 W. Fox Road, Yorkville IL

Tuesday, November 1, 2016 – 5:00p.m.  
**SPECIAL MEETING AGENDA**

- 1. Call to Order and Pledge to the American Flag**
- 2. Roll Call:** John A. Shaw, Bob Davidson, Elizabeth Flowers, Judy Gilmour,  
Dan Koukol, John Purcell, Scott Gryder, Matt Prochaska, Lynn Cullick, Jeff Wehrli
- 3. Department Head and Elected Official Comments**
- 4. Items from Other Committees**
- 5. Items of Business**
  - *FY2017 Budget*
- 6. Public Comment**
- 7. Questions from the Media**
- 8. Action Items for County Board**
- 9. Executive Session**
- 10. Adjournment**

**FY17 Levy Calculation & Requests**  
**November 1, 2016**

	FY16		FY17	Difference	% Change
Levy Extension	\$ 20,869,626		\$ 21,212,041	\$ 342,416	1.6%
New Construction	\$ 20,444,019		\$ 26,188,871	\$ 5,744,852	28.1%
Rate Setting EAV	\$ 2,638,618,544		\$ 2,829,542,762	\$ 190,924,218	7.2%

	<b>Calculated Capped Levy Extension</b>					
	FY16 Levy	FY17 Revised Levy		FY17 Capped Levy		
		Requests	\$ Increase	Levy	\$ Increase	% Increase
<b>Levy Funds</b>						
General Fund	\$10,658,172	\$12,830,657	\$2,172,485	\$10,733,727	\$75,556	0.71%
Health & Human Services Fund	757,020	757,000	(20)	757,000	(20)	0.00%
708 Mental Health Fund	932,224	930,000	(2,224)	930,000	(2,224)	-0.24%
Social Services for Seniors Fund	350,145	350,000	(145)	350,000	(145)	-0.04%
Extension Education Fund	187,606	187,527	(79)	187,527	(79)	-0.04%
County Highway Fund	1,500,055	1,500,000	(55)	1,500,000	(55)	0.00%
County Bridge Fund	550,152	500,000	(50,152)	500,000	(50,152)	-9.12%
Federal Aid Matching Fund	5,013	-	(5,013)	0	(5,013)	-99.99%
IMRF	2,810,129	3,165,000	354,871	3,165,000	354,871	12.63%
Social Security	1,500,055	1,570,000	69,945	1,570,000	69,945	4.66%
Liability Insurance Fund	1,200,044	1,100,000	(100,044)	1,100,000	(100,044)	-8.34%
Tuberculosis Fund	15,040	15,000	(40)	15,000	(40)	-0.27%
Veterans Assistance Cms.	403,973	403,789	(184)	403,789	(184)	-0.05%
<b>Total Requests: Capped</b>	<b>\$20,869,626</b>	<b>\$23,308,973</b>	<b>\$2,439,347</b>	<b>\$21,212,041</b>	<b>\$342,416</b>	<b>1.64%</b>

<b>LEVY REQUESTS/LEVY EXTENSION</b>	<b>INITIAL REQUESTS</b>	<b>REVISED REQUESTS</b>	<b>DEFICIT REDUCTION</b>
Total Levy Requests	(\$25,047,144)	(\$23,308,973)	(\$1,738,171)
Calculated Capped Levy Extension	21,212,041	21,212,041	
Surplus/(Deficit)	(3,835,103)	(2,096,932)	(1,738,171)
<b>CURRENT GENERAL FUND DEFICIT</b>	<b>(3,835,103)</b>	<b>(2,096,932)</b>	<b>(1,738,171)</b>

FY17 Levy Calculation & Requests  
November 1, 2016

**Original Requests/Levy**

1	Calculated Capped Levy Extension	21,212,041
2	Capped Levy Initial Requests	(25,047,144)
3	Deficit	(3,835,103)

**09/15/2016 - BF Committee Proposed**

4	Transfer Health Dept. Benefits Reimbursement	388,593
		(3,446,510)

**09/23/2016 - BF Committee Proposed**

5	Combined Court Svcs. - revenue for Pre-Trial Position	85,855
6	Combined Court Svcs. - revenue for Drug Court Position	80,247
		(3,280,408)

**10/13/2016 - Proposed Funding**

7	PSST - increase transfer to GF	250,000
8	Increase Revenue - State Income Tax (LGDF)	200,000
9	Increase Use Tax	25,000
10	Reduce Sheriff Deputy Overtime	3,200
11	Reduce Sheriff Cellular Phone	6,000
12	Reduce Sheriff Vehicle Maintenance	2,600
13	Reduce Sheriff Deputy/Sergeants	13,009
14	Increase Federal Inmate Housing revenue	300,000
15	Reduce Liability Insurance levy	50,000
16	Reduce Capital	281,086
17	Reduce Judge Capital - move to PS Capital	10,000
18	Health Care - premium decrease	122,708
19	Health Care - GF revenue decrease	(57,142)
20	Health Care - GF transfer in decrease	(1,454)
21	Health Care - Kencom transfer in decrease	(8,481)
22	Health Care - Retiree/COBRA revenue decrease	(2,374)
23	Health Care - HHS transfer revenue decrease	(2,676)
		(2,088,932)

**10-26-16 BF Committee Proposed**

24	Add Codification to General Fund Capital	(8,000)
		(2,096,932)

11/1/2016

Calculate Numerator

Calculate Denominator

	FY17 PTELL Calculation	New Dollars
	CPI	
	0.7%	
<b>New Construction Rate Setting EAV</b>	\$ 26,188,871	New Construction amount \$ 26,188,871
	\$ 2,829,542,762	x Limiting rate 0.007497
		= New Construction portion \$196,328
Previous Year Actual Extension	20,869,826	
Subtract Previous Year PBC Levy	-	
= Previous Year Net Extension	20,869,826	Previous Year Net Extension \$ 20,869,826
Previous Year Net Extension x CPI Factor (1+CPI)	20,869,826 1.0070	x CPI x .007
= Numerator	21,015,713	= Previous Year Net Extension portion \$146,087
Estimated New Year EAV	2,829,542,762	
Less Estimated New Construction	(26,188,871)	
= Est. Net New Year EAV (Denominator)	2,803,353,891	
<u>Previous Year Extension x CPI (Numerator)</u>	<u>21,015,713</u>	
<u>New EAV - New Construction (Denominator)</u>	<u>2,803,353,891</u>	
= Limiting Rate	0.007497	
Estimated New Year Rate Setting EAV x Limiting Rate	2,829,542,762 0.007497	
New Year Net Extension	21,212,041	
Less Previous Year Net Extension	(20,869,826)	
Capped Levy: Estimated New dollars	<b>342,416</b>	Est. Total New Dollars <b>\$342,416</b>
Net Extension + Next Year PBC Levy	21,212,041	
Total Extension	21,212,041	
Previous Year Rate Setting EAV	2,638,618,544	
Current Year Rate Setting EAV (Est.)	2,829,542,762	
EAV Increase/(Decrease)	190,924,218	
	7.24%	

## GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	BUDGET 2017	% CHANGE IN BUDGET	\$ CHANGE IN BUDGET
General Fund Total Revenues	26,883,587	25,725,927	26,699,909	26,630,991	-0.3%	(68,918)
<b>TAXES</b>						
010-1-000-1100 Current Property Tax	10,692,542	10,387,619	10,627,390	10,733,725	1.0%	106,335
010-1-000-1110 Personal Property Repl. Tax	388,907	412,804	406,460	370,000	-9.0%	(36,460)
010-1-000-1115 State Income Tax	2,397,963	2,886,356	2,650,000	2,400,000	-9.4%	(250,000)
010-1-000-1120 Local Use Tax	455,802	405,525	470,000	625,000	33.0%	155,000
010-1-000-1125 State Sales Tax	812,682	626,905	545,492	480,000	-12.0%	(65,492)
010-1-000-1130 Franchise Tax	207,490	213,238	210,000	220,000	4.8%	10,000
010-1-000-1175 1/4 Cent Sales Tax	2,617,119	2,775,859	2,698,000	2,920,000	8.2%	222,000
010-1-000-1185 Co. Real Estate Transfer Tax	313,851	401,885	396,420	396,420	0.0%	0
<b>Total Taxes</b>	<b>17,886,356</b>	<b>18,110,191</b>	<b>18,003,762</b>	<b>18,145,145</b>	<b>0.8%</b>	<b>141,383</b>
<b>LICENSES, PERMITS, &amp; FEES FROM SERVICES</b>						
010-1-000-1170 Miscellaneous Revenue	211,017	54,025	35,000	35,000	0.0%	0
010-1-000-1180 Property Tax Late Pymnt. Penalty	445,221	385,634	350,000	360,000	2.9%	10,000
010-1-001-1205 Facility Mgt Miscellaneous	1,039	271	4,000	4,000	0.0%	0
010-1-002-1205 Building Fees	71,696	75,852	59,500	62,000	4.2%	2,500
010-1-002-1215 Recording Fees	1,475	660	600	660	10.0%	60
010-1-002-1220 Zoning Fees	13,040	7,085	8,000	10,000	25.0%	2,000
010-1-002-1225 Special Use Hearing Officer	2,800	1,400	2,100	2,100	0.0%	0
010-1-006-1205 County Clerk Fees	329,428	365,118	358,000	330,000	-7.8%	(28,000)
010-1-006-1210 Recorder's Miscellaneous	51,827	52,642	50,000	45,000	-10.0%	(5,000)
010-1-009-1205 Sheriff Fees	441,733	318,833	355,000	255,000	-28.2%	(100,000)
010-1-009-1210 Prisoner Transport		526	2,000	2,000	0.0%	0
010-1-009-1220 Sheriff Miscellaneous	32,307	9,096	12,000	12,000	0.0%	0
010-1-009-1225 Bond Fees	10,919	13,210	10,000	12,000	20.0%	2,000
010-1-009-1235 Security Detail Income		8,476		6,000		6,000
010-1-009-1240 HIDTA Reimbursement	9,553	7,986	8,000	7,500	-6.3%	(500)
010-1-009-1363 Vest Grant				7,600		7,600
010-1-010-1205 Corrections Board & Care	1,019,740	746,238	766,500	875,000	14.2%	108,500
010-1-010-1210 Federal Inmate Revenue		56,700	433,500	225,000	-48.1%	(208,500)
010-1-010-1211 Federal Inmate Mileage Reimbursement		1,192	4,554	3,700	-18.8%	(854)
010-1-010-1212 Federal Inmate Transport Fees		9,713	45,360	31,000	-31.7%	(14,360)
010-1-011-1205 Merit Commission Revenue	3,100	0	3,000	0	-100.0%	(3,000)
010-1-014-1205 Circuit Clerk Fees	935,493	920,345	950,000	950,000	0.0%	0
010-1-014-1210 Cir. Clk. System Fee	46,171	45,605	45,000	43,000	-4.4%	(2,000)
010-1-014-1220 Cir. Clk. GPS Service Fee	5,687	4,975	4,500	5,000	11.1%	500
010-1-014-1225 Cir. Clk. Periodic Impris. Fee	28,587	14,920	17,500	15,000	-14.3%	(2,500)
010-1-018-1205 Probation Board & Care	1,314	5,092	2,000	5,000	150.0%	3,000
010-1-019-1205 Public Defender Fees	30,293	30,185	27,500	20,000	-27.3%	(7,500)
010-1-020-1205 Fines & Forfeits	441,005	465,017	475,000	430,000	-9.5%	(45,000)
010-1-020-1215 State's Attorney Miscellaneous Revenue	3,016	313	2,000	750	-62.5%	(1,250)
010-1-020-1220 State's Attorney Trial Fee	0	0	500	250	-50.0%	(250)
010-1-022-1205 Assessment Miscellaneous	5,931	5,716	3,000	3,000	0.0%	0
010-1-023-1205 Mapping Fees	305	168	0	0		0
010-1-025-1205 Treasurer Fees	18,190	22,727	21,000	21,000	0.0%	0
010-1-027-1205 Health Insurance - Empl. Ded.	1,152,604	1,076,569	1,250,141	1,176,532	-5.9%	(73,589)
010-1-027-1210 Retired & COBRA Health Insurance	37,820	54,418	63,382	116,610	84.0%	53,228
010-1-027-1215 Employee Health Ins. Reimbursement	5,920	4,427	0	0		0
010-1-029-1205 County Building Postage Reimb.	65,686	77,848	80,000	40,000	-50.0%	(40,000)
010-1-030-1205 Liquor License	17,600	19,580	21,500	21,500	0.0%	0
010-1-030-1210 Compost Fees	17,566	6,815	10,000	8,000	-20.0%	(2,000)
010-1-033-1210 Tech - Municipality Reimb.	32,986	35,625	35,625	35,625	0.0%	0
010-1-035-1205 KenCom Health Insurance Reimbursement	213,567	185,084	219,238	363,391	65.8%	144,153
<b>Total Licenses, Permits &amp; Fees from Services</b>	<b>5,704,637</b>	<b>5,090,087</b>	<b>5,735,000</b>	<b>5,540,238</b>	<b>-3.4%</b>	<b>(194,762)</b>
<b>INTEREST</b>						
010-1-000-1135 Interest Income	20,746	18,813	30,000	37,500	25.0%	7,500
<b>Total Interest</b>	<b>20,746</b>	<b>18,813</b>	<b>30,000</b>	<b>37,500</b>	<b>25.0%</b>	<b>7,500</b>
<b>INTERGOVERNMENTAL</b>						
010-1-000-1140 State's Attorney Salary	153,002	84,395	144,677	144,677	0.0%	0
010-1-000-1145 Probation Officer Salary	286,142	428,045	378,580	357,147	-5.7%	(21,433)
010-1-000-1150 Supervisor of Assmt. Salary	38,993	26,710	35,000	41,500	18.6%	6,500
010-1-000-1160 Election Judge	13,320	26,370	0	-		0
010-1-000-1155 Public Defender Salary	91,570	74,921	90,000	99,900	11.0%	9,900
010-1-000-1195 Reimb. PTI	9,117	13,275	2,000	2,000	0.0%	0
010-1-012-1210 EMA Reimbursement from IEMA	35,867	33,843	36,190	36,250	0.3%	120
010-1-018-1220 Probation Officer Salary (Municipal)	8,380	7,828	8,000	8,000	0.0%	0
010-1-018-1366 Probation Drug Court Officer Salary				80,247		80,247
010-1-020-1210 St. Atty. Victim's Assistance Grant	12,075	6,325	13,920	13,920	0.0%	0
<b>Total Intergovernmental</b>	<b>648,465</b>	<b>701,712</b>	<b>708,307</b>	<b>783,641</b>	<b>10.6%</b>	<b>75,334</b>
<b>TOTAL REVENUE</b>	<b>24,260,204</b>	<b>23,920,803</b>	<b>24,477,069</b>	<b>24,506,524</b>	<b>0.1%</b>	<b>29,455</b>

## GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	BUDGET 2017	% CHANGE IN BUDGET	\$ CHANGE IN BUDGET
<b>TRANSFERS IN</b>						
010-1-000-1500 Working Cash						0
010-1-000-1500 Transfer from PS Sales Tax Fund	1,350,000	1,300,000	1,218,000	1,468,000	20.5%	250,000
010-1-000-1500 Transfer from Court Security Fund	150,000	150,000	120,000	80,000	-33.3%	(40,000)
010-1-000-1500 Transfer from Probation Services Fund	40,000	37,785	45,000	30,000	-33.3%	(15,000)
010-1-000-1500 Transfer from GIS Mapping	22,972	25,665	35,000	28,470	-18.7%	(6,530)
010-1-000-1500 Sale in Error	225,000	275,000	250,000	0	-100.0%	(250,000)
010-1-000-1500 Transfer from VAC	24,993	9,197	38,100	32,378	-15.0%	(5,722)
010-1-000-1500 Transfer from Animal Control Fund	15,151	7,476	16,740	9,702	-42.0%	(7,038)
010-1-000-1500 Transfer from Health Dept. - Debt Service	140,000	0	0	-		0
010-1-000-1500 Transfer from Health Dept. - Benefits Reimbursement	0	0	350,000	385,917	10.3%	35,917
010-1-000-1500 Transfer from County Clerk & Recorder Fund	0	0	150,000	-	-100.0%	(150,000)
010-1-000-1500 Transfer from GF Special Reserve	655,266	0	0	-		0
010-1-000-1500 Transfer from Cir Clerk - Court Automation	0	0	0	45,000		45,000
010-1-000-1500 Transfer from KenCom	0	0	0	45,000		45,000
<b>Total Transfers</b>	<b>2,623,382</b>	<b>1,805,124</b>	<b>2,222,840</b>	<b>2,124,467</b>	<b>-4.4%</b>	<b>(98,373)</b>
<b>General Fund Total Revenue &amp; Transfers In</b>	<b>26,883,587</b>	<b>25,725,927</b>	<b>26,699,909</b>	<b>26,630,991</b>	<b>-0.3%</b>	<b>(68,918)</b>
GF Expenditures & Transfers Out		(25,676,900)	(28,159,724)	(28,727,923)		
GF Revenues & Transfers In		25,725,927	26,699,909	26,630,991		
Surplus (Deficit)		<u>49,027</u>	<u>(1,459,816)</u>	<u>(2,096,932)</u>		

## GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	BUDGET 2017	% CHANGE IN BUDGET	\$ CHANGE IN BUDGET
<b>EXPENSES</b>						
Administrative Services	339,338	357,801	358,034	365,700	2.1%	7,666
Auditing & Accounting	46,770	56,500	57,000	56,925	-0.1%	(75)
Board of Review	59,028	51,657	77,546	77,546	0.0%	0
Capital Expenditures	180,169	123,111	145,000	153,000	5.5%	8,000
CASA Expenditures	0	0	12,000	12,000	0.0%	0
Circuit Court Clerk	597,047	562,241	618,859	609,260	-1.6%	(9,599)
Circuit Court Judge	302,887	280,069	308,555	308,947	0.1%	392
Combined Court Services (Probation)	921,518	1,066,333	1,203,979	1,225,107	1.8%	21,128
Contingency	36,895	81,031	305,358	625,000	104.7%	319,642
Coroner	155,992	154,677	167,644	167,094	-0.3%	(550)
Corrections	4,163,207	4,376,484	4,443,715	4,443,715	0.0%	0
County Assessing Office	257,417	297,793	296,817	292,617	-1.4%	(4,200)
County Board	117,891	122,285	137,110	137,110	0.0%	0
County Clerk & Recorder	166,306	178,841	190,829	192,307	0.8%	1,478
Election Costs	416,774	351,655	914,558	751,008	-17.9%	(163,550)
Emergency Management Agency	33,293	39,409	36,398	36,250	-0.4%	(148)
Employee Health Insurance	4,457,968	4,343,333	5,063,813	5,378,455	6.2%	314,642
Facilities Management	1,947,071	1,899,277	1,999,545	1,863,616	-6.8%	(135,929)
Farmland Review Board	175	256	360	360	0.0%	0
General Insurance and Bonding	1,866	6,734	5,000	3,000	-40.0%	(2,000)
Jury Commission	64,341	64,526	119,632	119,788	0.1%	156
KenCom Intergovernmental Agreement	1,775,000	1,954,771	1,955,000	1,958,000	0.2%	3,000
Merit Commission	3,440	6,371	7,000	4,000	-42.9%	(3,000)
Planning, Building & Zoning	222,772	208,031	226,700	226,700	0.0%	0
Postage County Building	70,967	65,895	87,620	47,620	-45.7%	(40,000)
Property Tax Services	59,414	74,199	75,000	75,000	0.0%	0
Public Defender	450,958	466,168	501,712	496,017	-1.1%	(5,695)
Regional Office of Education	83,023	79,446	83,583	81,725	-2.2%	(1,858)
Sheriff	5,641,215	5,597,891	5,721,453	5,721,448	0.0%	(5)
Soil & Water Conservation District Grant	32,000	32,000	32,000	32,000	0.0%	0
State's Attorney	1,403,421	1,432,066	1,488,834	1,538,328	3.3%	49,494
Technology	514,359	582,450	530,748	722,280	36.1%	191,532
Treasurer	393,126	403,184	418,822	430,500	2.8%	11,678
Unemployment Compensation	30,698	18,441	30,000	35,000	16.7%	5,000
<b>Total Expenditures</b>	<b>24,946,345</b>	<b>25,334,927</b>	<b>27,620,224</b>	<b>28,187,423</b>	<b>2.1%</b>	<b>567,199</b>
<b>TRANSFERS OUT:</b>						
<b>Debt Service</b>						
County Bldg Debt Svs Transfer	140,091	140,000	140,000	140,000	0.0%	0
Courthouse Expansion Debt Svs Transfer	200,000	0	200,000	200,000	0.0%	0
Subtotal (debt service)	340,091	140,000	340,000	340,000	0.0%	0
<b>Capital/Reserves</b>						
Public Safety Capital Improvement Fund	1,032,735	0	0	-		
Capital Improvement Fund	102,000	150,000	150,000	150,000	0.0%	0
Subtotal (Reserve Funds)	1,134,735	150,000	150,000	150,000	0.0%	0
<b>Other Transfers Out</b>						
Kendall Area Transit Fund	25,500	25,500	25,500	25,500	0.0%	0
Economic Development Fund	24,500	25,974	24,000	25,000	4.2%	1,000
State of IL - Unclaimed Funds	71,349	499	-	-		
Subtotal Other Transfers Out	821,349	51,973	49,500	50,500	2.0%	1,000
<b>TOTAL TRANSFERS OUT</b>	<b>2,296,175</b>	<b>341,973</b>	<b>539,500</b>	<b>540,500</b>	<b>0.2%</b>	<b>1,000</b>
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<b>27,242,520</b>	<b>25,676,900</b>	<b>28,159,724</b>	<b>28,727,923</b>	<b>2.0%</b>	<b>568,199</b>

## Other Funds Summary

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	BUDGET 2017	% Change In Budget
<b><u>PUBLIC SAFETY SALES TAX FUND (Fund 20)</u></b>					
Beginning Balance	2,361,226	2,510,132	2,722,928	2,437,722	-10.5%
Revenues	4,564,719	4,835,262	4,803,000	5,073,000	5.6%
Expenses	0	0	0	0	
Net Transfers In (Out)	(4,415,813)	(4,622,388)	(4,919,013)	(5,072,500)	3.1%
Change in Fund Balance	148,906	212,874	(116,013)	500	-100.4%
Ending Balance	2,510,132	2,723,005	2,606,915	2,438,222	-6.5%
<b><u>GIS MAPPING FUND (Fund 51)</u></b>					
Beginning Balance	832,285	621,213	595,973	573,024	-3.9%
Revenues	291,125	325,565	256,000	261,000	2.0%
Expenses	401,555	295,894	329,233	335,319	1.8%
Net Transfers In (Out)	(100,642)	(54,911)	(73,700)	(69,561)	-5.6%
Change in Fund Balance	(211,072)	(25,240)	(146,933)	(143,880)	-2.1%
Ending Balance	621,213	595,973	449,040	429,144	-4.4%
<b><u>GIS RECORDING FUND (Fund 370)</u></b>					
Beginning Balance	115,384	110,493	108,581	104,232	-4.0%
Revenues	36,017	40,490	44,000	39,000	-11.4%
Expenses	40,908	42,402	43,650	47,476	8.8%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(4,891)	(1,912)	350	(8,476)	-2521.7%
Ending Balance	110,493	108,581	108,931	95,756	-12.1%
<b>Levy Funds</b>					
<b><u>HEALTH &amp; HUMAN SERVICES FUND (Fund 210)</u></b>					
Beginning Balance	2,390,168	2,745,659	3,078,075	3,806,457	23.7%
Revenues	4,358,013	3,691,718	2,592,635	3,631,899	40.1%
Expenses	4,567,667	4,032,854	3,607,627	4,667,050	29.4%
Net Transfers In (Out)	565,145	699,090	367,364	352,947	-3.9%
Change in Fund Balance	355,491	357,954	(647,628)	(682,204)	5.3%
Ending Balance	2,745,659	3,103,613	2,430,447	3,124,253	28.5%
<b><u>COMMUNITY 708 MENTAL HEALTH BOARD FUND (Fund 050)</u></b>					
Beginning Balance	23	8	4	22	450.0%
Revenues	928,014	922,601	932,000	930,000	-0.2%
Expenses	122,138	120,297	128,000	104,500	-18.4%
Net Transfers In (Out)	(805,891)	(802,308)	(804,000)	(825,500)	2.7%
Change in Fund Balance	(15)	(4)	0	0	
Ending Balance	8	4	4	22	450.0%
<b><u>SOCIAL SERVICES FOR SENIOR CITIZENS FUND (Fund 06)</u></b>					
Beginning Balance	52	5	14,203	3,759	-73.5%
Revenues	343,709	348,178	350,000	350,000	0.0%
Expenses	259,089	249,302	324,500	324,500	0.0%
Net Transfers In (Out)	(84,667)	(84,678)	(25,500)	(25,500)	0.0%
Change in Fund Balance	(47)	14,198	0	0	
Ending Balance	5	14,203	14,203	3,759	-73.5%
<b><u>EXTENSION EDUCATION FUND (Fund 080)</u></b>					
Beginning Balance	61	0	3	24	695.7%
Revenues	182,961	185,671	187,527	187,527	0.0%
Expenses	183,020	185,671	187,527	187,527	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(59)	0	0	0	
Ending Balance	3	0	3	24	695.7%
<b><u>COUNTY HIGHWAY FUND (Fund 120)</u></b>					
Beginning Balance	346,728	132,663	210,229	677,238	222.1%
Revenues	1,678,937	1,658,436	1,679,750	1,690,000	0.6%
Expenses	1,793,002	1,480,870	1,754,251	1,679,331	-4.3%
Net Transfers In (Out)	(100,000)	(100,000)	(75,000)	(100,000)	33.3%
Change in Fund Balance	(214,065)	77,566	(149,501)	(89,331)	-40.2%
Ending Balance	132,663	210,229	60,728	587,907	868.1%
<b><u>COUNTY BRIDGE FUND (Fund 130)</u></b>					
Beginning Balance	1,339,373	1,165,120	625,435	1,000,065	59.9%
Revenues	674,008	1,775,672	1,350,000	630,000	-53.3%
Expenses	872,049	2,315,357	1,660,000	650,000	-60.8%
Net Transfers In (Out)	23,788	0	280,000	60,000	-78.6%
Change in Fund Balance	(174,253)	(539,685)	(30,000)	40,000	-233.3%
Ending Balance	1,165,120	625,435	595,435	1,040,065	74.7%



## Other Funds Summary

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	BUDGET 2017	% Change In Budget
<b><i>Levy Funds (cont.)</i></b>					
<b><u>FEDERAL AID MATCHING FUND (Fund 140)</u></b>					
Beginning Balance	22,822	27,880	32,900	37,757	14.8%
Revenues	5,058	5,020	5,000	0	-100.0%
Expenses	0	0	0	0	
Net Transfers In (Out)	0	0	0	(35,000)	
Change in Fund Balance	5,058	5,020	5,000	(35,000)	-800.0%
Ending Balance	27,880	32,900	37,900	2,757	-92.7%
<b><u>IMRF &amp; SOCIAL SECURITY FUND (Fund 090)</u></b>					
Beginning Balance	1,016,737	1,000,000	1,593,792	2,545,602	59.7%
Revenues	7,184,295	7,408,550	7,491,350	7,872,550	5.1%
Expenses	6,949,142	7,630,000	7,550,000	7,995,000	5.9%
Net Transfers In (Out)	59,651	87,630	93,800	80,090	-14.6%
Change in Fund Balance	294,804	(133,820)	35,150	(42,360)	-220.5%
Ending Balance	1,311,541	866,180	1,628,942	2,503,242	53.7%
<b><u>LIABILITY INSURANCE FUND (Fund 100)</u></b>					
Beginning Balance	566,189	270,204	280,376	434,411	54.9%
Revenues	834,710	1,194,572	1,292,978	1,175,508	-9.1%
Expenses	944,052	1,040,000	891,913	866,913	-2.8%
Net Transfers In (Out)	(234,337)	(178,251)	(403,260)	(274,995)	-31.8%
Change in Fund Balance	(343,679)	(23,679)	(2,195)	33,600	-1630.8%
Ending Balance	222,510	246,525	278,181	468,011	68.2%
<b><u>TUBERCULOSIS FUND (Fund 070)</u></b>					
Beginning Balance	5,658	4,157	4,238	6,808	60.6%
Revenues	14,919	15,082	15,000	15,000	0.0%
Expenses	16,420	15,000	15,000	15,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(1,501)	82	0	0	
Ending Balance	4,157	4,238	4,238	6,808	60.6%
<b><u>PUBLIC BUILDING COMMISSION LEASE FUND (Fund 110)</u></b>					
Beginning Balance	2,412	2,862	2,862	2,864	0.1%
Revenues	450	2	20	0	-100.0%
Expenses	183,000	180,000	180,000	0	-100.0%
Net Transfers In (Out)	183,000	180,000	180,000	0	-100.0%
Change in Fund Balance	450	2	20	0	-100.0%
Ending Balance	2,862	2,863	2,882	2,864	-0.6%
<b><u>VETERANS ASSISTANCE CMS FUND (Fund 899)</u></b>					
Beginning Balance	166,999	182,383	286,443	452,001	57.8%
Revenues	395,757	401,472	403,789	403,789	0.0%
Expenses	338,370	270,664	348,300	341,100	-2.1%
Net Transfers In (Out)	(42,003)	(26,748)	(56,700)	(52,200)	-7.9%
Change in Fund Balance	15,384	104,060	(1,211)	10,489	-966.1%
Ending Balance	182,383	286,443	285,232	462,490	62.1%
<b><u>ECONOMIC DEVELOPMENT COMMISSION FUND (Fund 020)</u></b>					
Beginning Balance	8,264	5,998	11,264	(11,817)	-204.9%
Revenues	4,342	3,810	3,000	1,640	-45.3%
Expenses	32,608	26,818	32,355	30,405	-6.0%
Net Transfers In (Out)	26,000	28,274	29,356	29,514	0.5%
Change in Fund Balance	(2,266)	5,266	1	749	74800.0%
Ending Balance	5,998	11,264	11,265	(11,068)	-198.3%
<b><u>RESTRICTED ECONOMIC DEVELOPMENT REVOLVING LOAN FUND (Fund 030)</u></b>					
Beginning Balance	1,968,945	1,987,307	1,720,649	1,769,996	2.9%
Revenues	19,862	30,478	56,054	175,922	213.8%
Expenses	0	290,000	750,000	880,787	17.4%
Net Transfers In (Out)	(1,500)	(2,300)	(5,356)	(4,514)	-15.7%
Change in Fund Balance	18,362	(261,822)	(699,302)	(709,379)	1.4%
Ending Balance	1,987,307	1,725,485	1,021,347	1,060,617	3.8%
<b><u>TRANSPORTATION SALES TAX FUND (Fund 190)</u></b>					
Beginning Balance	6,444,246	6,099,610	7,598,583	9,323,820	22.7%
Revenues	4,815,592	4,904,027	4,515,000	4,760,000	5.4%
Expenses	5,110,228	3,404,508	9,900,000	5,600,000	-43.4%
Net Transfers In (Out)	(50,000)	0	205,000	(40,000)	-119.3%
Change in Fund Balance	(344,636)	1,499,519	(5,180,000)	(880,000)	-83.0%
Ending Balance	6,099,610	7,599,129	2,418,583	8,443,820	249.1%

## Other Funds Summary

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	BUDGET 2017	% Change In Budget
<b><i>Special Revenue Funds</i></b>					
<b><u>COUNTY MOTOR FUEL TAX FUND - State Transfer (Fund 150)</u></b>					
Beginning Balance	798,424	1,473,486	810,251	1,595,925	97.0%
Revenues	2,211,177	1,173,896	1,787,761	1,671,000	-6.5%
Expenses	1,536,115	1,837,098	2,000,000	2,500,000	25.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	675,062	(663,202)	(212,239)	(829,000)	290.6%
Ending Balance	1,473,486	810,284	598,012	766,925	28.2%
<b><u>TOWNSHIP BRIDGE FUND (Fund 170)</u></b>					
Beginning Balance	56	56	230,197	6,870	-97.0%
Revenues	23,788	250,859	31,000	25,000	-19.4%
Expenses	0	0	0	0	
Net Transfers In (Out)	(23,788)	(20,717)	(280,000)	(25,000)	-91.1%
Change in Fund Balance	0	230,141	(249,000)	0	-100.0%
Ending Balance	56	230,197	(18,803)	6,870	-136.5%
<b><u>COUNTY HIGHWAY RESTRICTED FUND (Fund 180)</u></b>					
Beginning Balance	315,969	313,969	314,969	318,968	1.3%
Revenues	7,000	7,000	5,000	10,000	100.0%
Expenses	9,000	0	0	0	
Net Transfers In (Out)	0	(5,000)	(255,000)	(10,000)	-96.1%
Change in Fund Balance	(2,000)	2,000	(250,000)	0	-100.0%
Ending Balance	313,969	315,969	64,969	318,968	391.0%
<b><u>SALT STORAGE BUILDING MAINT. FUND (Fund 22)</u></b>					
Beginning Balance	5,250	8,000	10,750	13,500	25.6%
Revenues	2,750	2,750	2,750	2,750	0.0%
Expenses	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	2,750	2,750	2,750	2,750	0.0%
Ending Balance	8,000	10,750	13,500	16,250	20.4%
<b><u>TRANSPORTATION ALTERNATIVES PROGRAM - TAP (Fund 191)</u></b>					
Beginning Balance	40,000	62,916	89,419	98,674	10.4%
Revenues	0	0	0	0	
Expenses	27,084	23,497	50,000	50,000	0.0%
Net Transfers In (Out)	50,000	50,000	50,000	50,000	0.0%
Change in Fund Balance	22,916	26,503	0	0	
Ending Balance	62,916	89,419	89,419	98,674	10.4%
<b><u>ANIMAL CONTROL FUND (Fund 350)</u></b>					
Beginning Balance	44,654	60,179	102,400	185,506	81.2%
Revenues	228,758	242,188	225,490	226,300	0.4%
Expenses	163,613	146,310	181,750	180,376	-0.8%
Net Transfers In (Out)	(49,620)	(43,122)	(43,740)	(45,833)	4.8%
Change in Fund Balance	15,526	52,756	0	91	
Ending Balance	60,179	112,935	102,400	185,597	81.2%
<b><u>COUNTY ANIMAL POPULATION CONTROL FUND (Fund 870)</u></b>					
Beginning Balance	64,358	71,549	82,149	95,625	16.4%
Revenues	15,125	16,057	12,000	16,000	33.3%
Expenses	7,934	4,512	10,000	7,000	-30.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	7,191	11,545	2,000	9,000	350.0%
Ending Balance	71,549	83,094	84,149	104,625	24.3%
<b><u>ANIMAL MEDICAL CARE FUND (Fund 341)</u></b>					
Beginning Balance	250	21,935	333,497	32,810	-90.2%
Revenues	26,294	12,915	1,000	0	-100.0%
Expenses	4,609	1,353	7,750	3,000	-61.3%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	21,685	11,562	(6,750)	(3,000)	-55.6%
Ending Balance	21,935	33,497	326,747	29,810	-90.9%
<b><u>STATE PET POPULATION FUND (Fund 860)</u></b>					
Beginning Balance	4,020	5,865	7,950	9,470	19.1%
Revenues	1,845	2,125	1,500	1,500	0.0%
Expenses	0	0	1,500	9,490	532.7%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	1,845	2,125	0	(7,990)	
Ending Balance	5,865	7,990	7,950	1,480	-81.4%

## Other Funds Summary

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	BUDGET 2017	% Change In Budget
<b><i>Special Revenue Funds (cont.)</i></b>					
<b><u>RECORDER DOCUMENT STORAGE FUND (Fund 380)</u></b>					
Beginning Balance	576,537	534,348	522,715	522,054	-0.1%
Revenues	170,885	192,221	204,250	204,250	0.0%
Expenses	213,074	203,855	232,490	232,490	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(42,189)	(11,634)	(28,240)	(28,240)	0.0%
Ending Balance	534,348	522,715	494,475	493,814	-0.1%
<b><u>STATE RENTAL HOUSING SUPPORT PROGRAM FUND (Fund 810)</u></b>					
Beginning Balance	32,337	0	0	0	
Revenues	143,613	166,806	193,500	175,500	-9.3%
Expenses	175,950	166,806	193,500	175,500	-9.3%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(32,337)	0	0	0	
Ending Balance	0	0	0	0	
<b><u>HELP AMERICA VOTE ACT - HAVA (Fund 920)</u></b>					
Beginning Balance	112,973	66,709	68,865	74,139	7.7%
Revenues	53,249	2,156	30,000	5,000	-83.3%
Expenses	5,848	0	30,000	5,000	-83.3%
Net Transfers In (Out)	(93,665)	0	0	0	
Change in Fund Balance	(46,264)	2,156	0	0	
Ending Balance	66,709	68,865	68,865	74,139	7.7%
<b><u>COUNTY CLERK DEATH CERTIFICATE SURCHARGE FUND (Fund 371)</u></b>					
Beginning Balance	0	(3)	0	(2,874)	
Revenues	1,412	0	1,459	1,459	0.0%
Expenses	1,415	1,412	1,459	1,459	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(3)	(1,412)	0	0	
Ending Balance	(3)	(1,415)	0	(2,874)	
<b><u>INDEMNITY FUND (Fund 440)</u></b>					
Beginning Balance	215,987	225,647	225,647	234,807	4.1%
Revenues	9,660	9,160	10,000	10,000	0.0%
Expenses	0	0	5,000	5,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	9,660	9,160	5,000	5,000	0.0%
Ending Balance	225,647	234,807	230,647	239,807	4.0%
<b><u>TAX SALE AUTOMATION FUND (Fund 530)</u></b>					
Beginning Balance	26,178	12,851	7,558	11,779	55.8%
Revenues	12,312	13,940	15,000	15,000	0.0%
Expenses	25,639	14,653	21,000	21,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(13,327)	(713)	(6,000)	(6,000)	0.0%
Ending Balance	12,851	12,138	1,558	5,779	270.9%
<b><u>SALE IN ERROR INTEREST FUND (Fund 820)</u></b>					
Beginning Balance	35,400	41,472	39,561	35,161	-11.1%
Revenues	266,472	270,600	255,000	30,000	-88.2%
Expenses	735,400	1,911	5,000	5,000	0.0%
Net Transfers In (Out)	475,000	(275,000)	(250,000)	0	-100.0%
Change in Fund Balance	6,072	(6,311)	0	25,000	
Ending Balance	41,472	35,161	39,561	60,161	52.1%
<b><u>SHERIFF'S E-TICKET (Fund 360)</u></b>					
Beginning Balance	7,967	10,346	12,948	14,951	15.5%
Revenues	2,379	2,602	2,700	2,700	0.0%
Expenses	0	0	2,000	2,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	2,379	2,602	700	700	0.0%
Ending Balance	10,346	12,948	13,648	15,651	14.7%
<b><u>SHERIFF PREVENTION OF ALCOHOL/CRIMINAL VIOLENCE FUND (Fund 390)</u></b>					
Beginning Balance	40,373	46,392	38,666	56,485	46.1%
Revenues	19,188	19,179	15,000	21,000	40.0%
Expenses	13,369	26,905	17,500	11,850	-32.3%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	5,819	(7,726)	(2,500)	9,150	-466.0%
Ending Balance	46,392	38,666	36,166	65,635	81.5%

## Other Funds Summary

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	BUDGET 2017	% Change In Budget
<b><i>Special Revenue Funds (cont.)</i></b>					
<b><u>SHERIFF'S DRUG ABUSE REVENUE FUND (Fund 400)</u></b>					
Beginning Balance	59,418	55,663	67,031	88,137	31.5%
Revenues	30,684	40,938	60,000	45,225	-24.6%
Expenses	20,249	28,655	28,000	18,570	-33.7%
Net Transfers In (Out)	(14,190)	0	0	0	
Change in Fund Balance	(3,755)	12,283	32,000	26,655	-16.7%
Ending Balance	55,663	67,946	99,031	114,792	15.9%
<b><u>SHERIFF'S PTA Fund (Fund 840)</u></b>					
Beginning Balance	65,046	59,006	57,896	58,733	1.4%
Revenues	24,966	26,134	30,000	30,000	0.0%
Expenses	31,005	26,745	32,000	32,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(6,039)	(611)	(2,000)	(2,000)	0.0%
Ending Balance	59,007	58,396	55,896	56,733	1.5%
<b><u>SHERIFF'S VEHICLE FUND - Statutory (Fund 910)</u></b>					
Beginning Balance	44,852	39,171	38,667	46,471	20.2%
Revenues	19,793	27,940	25,000	30,000	20.0%
Expenses	25,474	27,345	25,000	28,243	13.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(5,681)	596	0	1,757	
Ending Balance	39,171	39,767	38,667	48,228	24.7%
<b><u>SHERIFF'S RANGE FEES FUND (Fund 402)</u></b>					
Beginning Balance	27,610	30,732	34,622	39,242	13.3%
Revenues	4,027	4,034	4,500	4,000	-11.1%
Expenses	905	141	15,000	15,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	3,122	3,893	(10,500)	(11,000)	4.8%
Ending Balance	30,732	34,625	24,122	28,242	17.1%
<b><u>JAIL COMMISSARY (Fund 403)</u></b>					
Beginning Balance	102,576	79,927	140,324	115,162	-17.9%
Revenues	66,032	81,534	100,000	74,000	-26.0%
Expenses	88,681	21,132	95,940	78,886	-17.8%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(22,649)	60,401	4,060	(4,886)	-220.3%
Ending Balance	79,927	140,328	144,384	110,276	-23.6%
<b><u>COUNTY RESERVE (Fund 600)</u></b>					
Beginning Balance	134,726	121,859	129,523	122,565	-5.4%
Revenues	30,813	31,118	15,100	15,100	0.0%
Expenses	43,680	23,450	11,100	11,100	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(12,867)	7,667	4,000	4,000	0.0%
Ending Balance	121,859	129,526	133,523	126,565	-5.2%
<b><u>COURT SECURITY FUND (Fund 420)</u></b>					
Beginning Balance	318,146	301,787	296,363	428,214	44.5%
Revenues	210,610	199,682	200,000	185,000	-7.5%
Expenses	76,969	38,825	75,000	122,000	62.7%
Net Transfers In (Out)	(150,000)	(150,000)	(120,000)	(80,000)	-33.3%
Change in Fund Balance	(16,359)	10,858	5,000	(17,000)	-440.0%
Ending Balance	301,787	312,645	301,363	411,214	36.5%
<b><u>STATE'S ATTORNEY DRUG ENFORCEMENT FUND (Fund 500)</u></b>					
Beginning Balance	36,455	42,127	45,090	52,010	15.3%
Revenues	5,936	4,456	4,000	5,000	25.0%
Expenses	264	1,492	10,000	20,000	100.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	5,672	2,963	(6,000)	(15,000)	150.0%
Ending Balance	42,127	45,090	39,090	37,010	-5.3%
<b><u>CHILD ADVOCACY (Fund 770)</u></b>					
Beginning Balance	4,107	4,107	4,107	3,865	-5.9%
Revenues	0	0	1	1	0.0%
Expenses	0	0	2,000	3,500	75.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	0	0	(1,999)	(3,499)	75.0%
Ending Balance	4,107	4,107	2,108	366	-82.6%

## Other Funds Summary

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	BUDGET 2017	% Change In Budget
<b><i>Special Revenue Funds (cont.)</i></b>					
<b><u>STATE'S ATTORNEY RECORDS AUTOMATION (Fund 442)</u></b>					
Beginning Balance	7,701	13,618	19,458	25,036	28.7%
Revenues	5,917	6,360	5,500	5,500	0.0%
Expenses	0	0	12,500	14,500	16.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	5,917	6,360	(7,000)	(9,000)	28.6%
Ending Balance	13,618	19,978	12,458	16,036	28.7%
<b><u>STATE'S ATTORNEY JUVENILE JUSTICE COUNCIL (Fund 443)</u></b>					
Beginning Balance	500	923	4,851	12,163	150.7%
Revenues	1,150	5,029	15,000	15,000	0.0%
Expenses	727	1,101	15,000	15,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	423	3,928	0	0	
Ending Balance	923	4,851	4,851	12,163	150.7%
<b><u>STATE'S ATTORNEY MONEY LAUNDERING ASSET FORFEITURE FUND (Fund 444)</u></b>					
Beginning Balance	0	0	0	38	
Revenues	0	0	0	1	
Expenses	0	0	0	1	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	0	0	0	0	
Ending Balance	0	0	0	38	
<b><u>CIRCUIT CLERK DOCUMENT STORAGE FUND (Fund 440)</u></b>					
Beginning Balance	840,258	775,767	746,572	682,614	-8.6%
Revenues	153,081	150,092	155,000	155,000	0.0%
Expenses	217,573	167,159	292,778	295,850	1.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(64,492)	(17,067)	(137,778)	(140,850)	2.2%
Ending Balance	775,767	758,700	608,794	541,764	-11.0%
<b><u>COURT AUTOMATION FUND (Fund 450)</u></b>					
Beginning Balance	728,353	691,688	596,436	564,925	-5.3%
Revenues	150,559	147,254	150,000	200,000	33.3%
Expenses	187,225	230,555	281,600	369,362	31.2%
Net Transfers In (Out)	0	0	0	(45,000)	
Change in Fund Balance	(36,666)	(83,301)	(131,600)	(214,362)	62.9%
Ending Balance	691,688	608,387	464,836	350,563	-24.6%
<b><u>CHILD SUPPORT COLLECTION FUND (Fund 460)</u></b>					
Beginning Balance	251,654	252,933	233,075	240,911	3.4%
Revenues	63,686	46,994	47,000	49,000	4.3%
Expenses	62,407	66,852	79,110	83,434	5.5%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	1,279	(19,858)	(32,110)	(34,434)	7.2%
Ending Balance	252,933	233,075	200,965	206,477	2.7%
<b><u>CIRCUIT CLERK OPERATION FUND (Fund 980)</u></b>					
Beginning Balance	5,539	12,335	13,207	26,330	99.4%
Revenues	21,039	20,751	20,000	20,000	0.0%
Expenses	14,243	18,141	19,160	19,635	2.5%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	6,796	2,611	840	365	-56.5%
Ending Balance	12,335	14,945	14,047	26,695	90.0%
<b><u>ELECTRONIC CITATION FUND (Fund 830)</u></b>					
Beginning Balance	27,178	35,679	43,794	51,469	17.5%
Revenues	8,501	8,844	9,000	9,000	0.0%
Expenses	0	0	10,000	46,000	360.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	8,501	8,844	(1,000)	(37,000)	3600.0%
Ending Balance	35,679	44,523	42,794	14,469	-66.2%
<b><u>CIRCUIT CLERK TRANSPORTATION SAFETY HIGHWAY HIRE-BACK (Fund 441)</u></b>					
Beginning Balance	125	125	125	125	0.0%
Revenues	0	0	125	0	-100.0%
Expenses	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	0	0	125	0	-100.0%
Ending Balance	125	125	250	125	-50.0%

## Other Funds Summary

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	BUDGET 2017	% Change In Budget
<b>Special Revenue Funds (cont.)</b>					
<b>LAW LIBRARY FUND (Fund 430)</b>					
Beginning Balance	248,811	195,522	137,345	86,795	-36.8%
Revenues	57,041	51,155	60,000	50,000	-16.7%
Expenses	110,330	105,249	80,648	74,648	-7.4%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(53,289)	(54,094)	(20,648)	(24,648)	19.4%
Ending Balance	195,522	141,427	116,697	62,147	-46.7%
<b>PROBATION SERVICES FUND (Fund 490)</b>					
Beginning Balance	803,213	746,348	723,251	779,665	7.8%
Revenues	203,990	231,156	196,050	194,150	-1.0%
Expenses	223,829	168,692	316,600	321,300	1.5%
Net Transfers In (Out)	(37,026)	(54,112)	(60,000)	(30,000)	-50.0%
Change in Fund Balance	(56,865)	8,353	(180,550)	(157,150)	-13.0%
Ending Balance	746,348	754,701	542,701	622,515	14.7%
<b>CORONER'S DEATH CERTIFICATE GRANT (Fund 470)</b>					
Beginning Balance	4,607	4,160	6,815	6,782	-0.5%
Revenues	4,321	5,794	4,000	4,000	0.0%
Expenses	4,768	3,139	4,000	4,000	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(447)	2,655	0	0	
Ending Balance	4,160	6,815	6,815	6,782	-0.5%
<b>CORONER'S FEES (Fund 940)</b>					
Beginning Balance	5,484	4,526	9,225	10,577	14.7%
Revenues	8,670	7,330	3,500	3,500	0.0%
Expenses	9,628	2,491	3,500	3,500	0.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	(958)	4,839	0	0	
Ending Balance	4,526	9,365	9,225	10,577	14.7%
<b>CSBG REVOLVING LOAN FUND (Fund 250)</b>					
Beginning Balance	46,448	54,095	49,421	60,829	23.1%
Revenues	7,647	7,850	7,500	4,656	-37.9%
Expenses	0	12,523	0	0	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	7,647	(4,673)	7,500	4,656	-37.9%
Ending Balance	54,095	49,422	56,921	65,485	15.0%
<b>WIC (Fund 211)</b>					
Beginning Balance	0	68,063	68,236	68,402	0.2%
Revenues	68,063	330	400	15	-96.3%
Expenses	0	0	0	0	
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	68,063	330	400	15	-96.3%
Ending Balance	68,063	68,394	68,636	68,417	-0.3%
<b>KENDALL AREA TRANSIT (Fund 550)</b>					
Beginning Balance	199,764	210,210	174,400	146,246	-16.1%
Revenues	1,054,927	688,546	947,799	1,001,116	5.6%
Expenses	1,093,488	772,259	969,699	1,023,016	5.5%
Net Transfers In (Out)	49,006	51,000	46,273	45,095	-2.5%
Change in Fund Balance	10,446	(32,713)	24,373	23,195	-4.8%
Ending Balance	210,210	177,497	198,773	169,441	-14.8%
<b>LIABILITY INSURANCE PROGRAM (Fund 230)</b>					
Beginning Balance	15,932	23,528	0	31,824	
Revenues	1	0	1	0	-100.0%
Expenses	247,404	262,941	200,000	300,000	50.0%
Net Transfers In (Out)	255,000	270,000	200,000	300,000	50.0%
Change in Fund Balance	7,597	7,059	1	0	-100.0%
Ending Balance	23,529	30,587	1	31,824	3182300.0%

## Other Funds Summary

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	BUDGET 2017	% Change In Budget
<b>Capital Projects &amp; Debt Service Funds</b>					
<b>GENERAL FUND SPECIAL RESERVE FUND (Fund 760)</b>					
Beginning Balance	1,318,266	445,001	265,001	265,001	0.0%
Revenues	0	0	0	0	
Expenses	34,999	0	300,000	265,001	-11.7%
Net Transfers In (Out)	(838,266)	(180,000)	(180,000)	0	-100.0%
Change in Fund Balance	(873,265)	(180,000)	(480,000)	(265,001)	-44.8%
Ending Balance	445,001	265,001	(214,999)	0	-100.0%
<b>CAPITAL IMPROVEMENT FUND (Fund 040)</b>					
Beginning Balance	1,517,754	805,912	1,022,299	1,077,892	5.4%
Revenues	129,712	117,636	123,400	130,000	5.3%
Expenses	991,554	51,250	180,000	178,400	-0.9%
Net Transfers In (Out)	150,000	150,000	150,000	155,915	3.9%
Change in Fund Balance	(711,842)	216,386	93,400	107,515	15.1%
Ending Balance	805,912	1,022,299	1,115,699	1,185,407	6.2%
<b>PUBLIC SAFETY CAPITAL IMPROVEMENT FUND (Fund 750)</b>					
Beginning Balance	2,145,039	3,391,194	3,691,125	3,382,244	-8.4%
Revenues	0	0	0	7,143	
Expenses	86,580	69	2,339,255	3,467,817	48.2%
Net Transfers In (Out)	1,332,735	300,000	300,000	329,384	9.8%
Change in Fund Balance	1,246,155	299,931	(2,039,255)	(3,131,290)	53.6%
Ending Balance	3,391,194	3,691,125	1,651,870	250,954	-84.8%
<b>COURTHOUSE RESTORATION FUND (Fund 850)</b>					
Beginning Balance	4,055	6,625	8,435	10,855	28.7%
Revenues	2,570	2,090	2,000	2,000	0.0%
Expenses	0	200	2,000	10,000	400.0%
Net Transfers In (Out)	0	0	0	0	
Change in Fund Balance	2,570	1,890	0	(8,000)	
Ending Balance	6,625	8,515	8,435	2,855	-66.2%
<b>BUILDING FUND (Fund 260)</b>					
Beginning Balance	532,352	639,852	747,352	807,352	8.0%
Revenues	7,500	7,500	7,500	7,500	0.0%
Expenses	0	0	0	0	
Net Transfers In (Out)	100,000	100,000	75,000	100,000	33.3%
Change in Fund Balance	107,500	107,500	82,500	107,500	30.3%
Ending Balance	639,852	747,352	829,852	914,852	10.2%
<b>ANIMAL CONTROL CAPITAL IMPROV. FUND (Fund 340)</b>					
Beginning Balance	46,762	51,661	69,276	69,276	0.0%
Revenues	1,570	2,615	0	0	
Expenses	11,671	0	10,000	17,800	78.0%
Net Transfers In (Out)	15,000	15,000	0	10,000	
Change in Fund Balance	4,899	17,615	(10,000)	(7,800)	-22.0%
Ending Balance	51,661	69,276	59,276	61,476	3.7%
<b>COURTHOUSE EXPANSION BOND PROCEEDS (Fund 970)</b>					
Beginning Balance	4,377	4,380	4,381	4,384	0.1%
Revenues	2	2	0	0	
Expenses	0	0	4,381	0	-100.0%
Net Transfers In (Out)	0	0	0	(4,384)	
Change in Fund Balance	2	2	(4,381)	(4,384)	0.1%
Ending Balance	4,379	4,382	0	0	
<b>COUNTY BUILDING BOND PROCEEDS FUND 2011 (Fund 300)</b>					
Beginning Balance	5,915	5,915	0	5,915	
Revenues	0	0	5,915	0	-100.0%
Expenses	0	0	0	0	
Net Transfers In (Out)	0	0	0	(5,915)	
Change in Fund Balance	0	0	5,915	(5,915)	-200.0%
Ending Balance	5,915	5,915	5,915	0	-100.0%
<b>JAIL ADDITION DEBT SERVICE FUND 2002A &amp; 2010 (Fund 580)</b>					
Beginning Balance	1,347	1,591	2,069	1,039,699	50151.3%
Revenues	159	407	50	200	300.0%
Expenses	936,215	968,578	1,175,050	1,107,050	-5.8%
Net Transfers In (Out)	936,300	968,650	1,175,100	1,107,050	-5.8%
Change in Fund Balance	244	478	100	200	100.0%
Ending Balance	1,591	2,069	2,169	1,039,899	47843.7%

## Other Funds Summary

	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	BUDGET 2017	% Change In Budget
<i>Capital Projects &amp; Debt Service Funds (cont.)</i>					
<b>COUNTY BUILDING DEBT SERVICE FUND 2002B &amp; 2011 (Fund 560)</b>					
Beginning Balance	64,746	78,921	97,112	333,812	243.7%
Revenues	14,070	14,686	14,546	14,596	0.3%
Expenses	285,800	282,308	284,755	291,555	2.4%
Net Transfers In (Out)	285,905	285,814	285,814	285,814	0.0%
Change in Fund Balance	14,175	18,192	15,605	8,855	-43.3%
Ending Balance	78,921	97,112	112,717	342,667	204.0%
<b>COURTHOUSE EXPANSION DEBT SERVICE FUND - 2007A, 2007B, 2008, 2009 (Fund 980)</b>					
Beginning Balance	1,263,380	1,633,182	1,680,735	1,883,443	12.1%
Revenues	847	987	250	400	60.0%
Expenses	1,660,558	2,007,172	2,225,963	2,372,450	6.6%
Net Transfers In (Out)	2,029,513	2,053,738	2,225,963	2,372,450	6.6%
Change in Fund Balance	369,802	47,553	250	400	60.0%
Ending Balance	1,633,182	1,680,735	1,680,985	1,883,843	12.1%
<b>TOTAL REVENUE - OTHER FUNDS</b>	<b>31,886,279</b>	<b>32,070,303</b>	<b>31,288,672</b>	<b>31,875,397</b>	<b>1.9%</b>
<b>TOTAL EXPENDITURE</b>	<b>31,198,521</b>	<b>29,296,411</b>	<b>39,561,344</b>	<b>37,543,691</b>	<b>-5.1%</b>
<b>TOTAL TRANSFERS OUT</b>	<b>7,270,794</b>	<b>6,807,392</b>	<b>8,665,137</b>	<b>7,321,219</b>	<b>-15.5%</b>
<b>TOTAL FUND BALANCE INCREASE</b>	<b>3,480,162</b>	<b>236,572</b>	<b>195,440</b>	<b>379,782</b>	<b>94.3%</b>
<b>TOTAL USES - OTHER FUNDS</b>	<b>41,949,484</b>	<b>36,340,375</b>	<b>48,421,921</b>	<b>45,244,692</b>	<b>-6.6%</b>



COUNTY OF KENDALL  
RESOLUTION 2014- 33

**RESOLUTION ESTABLISHING A GENERAL FUND BALANCE RESERVE POLICY**

WHEREAS, the Kendall County Board desires to maintain a prudent level of financial resources to fund current and future operations and capital needs as well as cash flow requirements; and

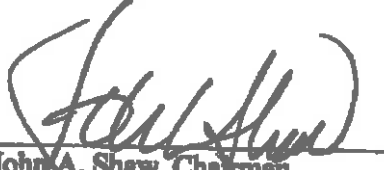
WHEREAS, it is the intention of the Kendall County Board to establish appropriate levels of unrestricted Fund Balance Reserve for the General Fund and the method to calculate the Fund Balance Reserve; and

WHEREAS, the Kendall County Board will document the procedure the County Board will follow in order to maintain the approved level of unrestricted Fund Balance Reserve.

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY BOARD OF KENDALL COUNTY, AS FOLLOWS:**

The Kendall County Board hereby adopts the *General Fund- Fund Balance Reserve Policy*, attached hereto as "Exhibit A".

Approved and adopted by the County Board of Kendall County, Illinois, this 18<sup>th</sup> day of November, 2014.

  
John A. Shaw, Chairman  
County Board

Attest:  
  
Debbie Gillette  
County Clerk

## **EXHIBIT A**

### **KENDALL COUNTY BOARD FINANCIAL POLICY General Fund - Fund Balance Reserve Policy**

#### **Purpose**

The Kendall County Board desires to maintain a prudent level of financial resources to fund current and future operations and capital needs as well as annual cash flow requirements. This policy is intended to establish the appropriate level of unrestricted Fund Balance Reserve for the General Fund and the method to calculate the Fund Balance Reserve. This policy is also intended to document the procedure the County Board will follow in order to maintain the approved level of unrestricted Fund Balance Reserve.

#### **Appropriate Level of Unrestricted Fund Balance Reserve for General 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.

#### **Procedure to Maintain Appropriate Level of Unrestricted Fund Balance Reserve for General Fund**

During the annual budget appropriation process between June and November, the projected ending unrestricted Fund Balance Reserve for the General Fund for the next fiscal year will be calculated using revenue and expenditure projections for the next fiscal year. If the projected unrestricted Fund Balance Reserve is not sufficient to cover six (6) months or 50% of the projected fiscal year budget appropriated expenditures including expenses for operations and transfers-out of General Fund to debt service funds, capital funds, and reserve funds, the Kendall County Board will reduce expenditures and appropriations and/or request revenue transfers-in from other funds to increase the projected unrestricted Fund Balance Reserve for the General Fund to six (6) months or 50% of appropriated expenditures.

Annually in November, a year-end report will be presented for the unrestricted Fund Balance Reserve for the General Fund. At the last County Board meeting in November, unrestricted Fund Balance Reserve exceeding seven (7) months or 58.33% of appropriated expenditures for the current fiscal year will be transferred to a capital fund designated by the County Board by a majority vote.

**FY16 Year End Estimate**

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**Anticipated Revenue**

REV YTD 9/30/16 (less prop. Tax)	11,868,139	
Oct/Nov REV: 20% YTD	2,373,628	
Property Tax YTD 9/30/16	10,335,684	
Oct/Nov Prop. Tax	200,000	
Transfers In	1,000,000	
HHS reduced transfer	(225,000)	
Prop Tax Late Payment	350,000	
		25,902,451

**Anticipated Expenditure**

EXP YTD 9/30/16	21,240,000	
Oct/Nov EXP: 20% YTD	4,248,000	
Capital	25,000	
Prop Tax Services (DevNet)	30,000	
Election Costs	200,000	
Transfers Out	200,000	
Contingency	225,000	
		26,168,000

Estimated FY16 Deficit (265,549)

GENERAL FUND  
October 27, 2016

<b>FISCAL YEAR 2016</b>	<b>FY16 Year End Projected</b>		
1 Beginning Balance			\$15,600,107
2 Est. Revenue & Trans. In	25,902,451		
3 Est. Expenditure & Trans. Out	(26,168,000)		
4 Est. Deficit		(265,549)	
5 Est. Year End Balance		15,334,558	
6 Est. Year End Fund Bal. months		7.0	[(est. year end bal/est. year end exp)*12]
7 Est. Year End Expenditure		\$26,168,000	
<b>FISCAL YEAR 2017</b>	<b>FY17 Proposed Budget</b>		
8 Est. Beginning Balance			\$15,334,558
9 Est. Revenue & T/I	26,630,991		
10 Est. Expenditure & T/O	(28,727,923)		
11 Est. Deficit		(2,096,932)	
12 Est. Year End Balance		13,237,626	
13 Est. Year End Fund Bal. months		5.5	[(est. year end bal/est. exp)*12]
14 Est. Expenditure & T/O		\$28,727,923	
	A	B	C
	Balanced Budget	Cut \$0	6 mo FB
15 Current Deficit	(2,096,932)	(2,096,932)	(2,096,932)
16 Reduce Deficit	2,096,932	-	1,126,336
17 New Deficit	0	(2,096,932)	(970,597)
18 Expenditures and Transfers Out	(26,638,991)	(28,727,923)	(28,727,923)
19 Est. Beginning Balance	15,334,558	15,334,558	15,334,558
20 New Deficit	0	(2,096,932)	(970,597)
21 Est. Ending Balance FY17	15,334,558	13,237,626	14,363,962
22 Fund Balance Months	6.9	5.5	6.0 [(est. year end bal/est. exp)*12]