



COUNTY OF KENDALL, ILLINOIS FINANCE AND BUDGET

Kendall County Office Building, 111 W. Fox Street
County Board Room 209, Yorkville, IL 60560

Thursday, September 26, 2024 at 4:00 p.m.

MEETING AGENDA

1. Call to Order
2. Roll Call: Scott Gengler (Chairman), Brian DeBolt, Matt Kellogg, Seth Wormley, Jason Peterson
3. Approval of Agenda
4. Approval of Minutes from August 29, 2024 committee meeting (Pg.2)
5. Approval of Claims
6. Committee Reports and Updates
 - A. Personnel Reports (Pg.4)
7. New Committee Business
 - A. FY24-FY26 ARPA (Pg. 5)
 - B. Approval of FY2024 Opioid Fund Applications (Pg.6)
 - C. Approval of Dan Polvere Director of Facilities increase in Credit Card Limit to \$8,000
 - D. Discussion Grundy-Kendall Office of Education Annual Audit & Employee Compensation (Pg.16)
 - E. Approval of the Kendall County Fiscal Year 2024 Tentative Budget (Pg.26)
8. Old Committee Business
9. Chairman's Report
10. Public Comment
11. Executive Session
12. Items for Committee of the Whole
13. Action Items for County Board
14. Adjournment

**COUNTY OF KENDALL, ILLINOIS
FINANCE & BUDGET COMMITTEE
Meeting Minutes for Thursday, August 29, 2024**

Call to Order – Committee Chair Scott Gengler called the Finance & Budget Committee meeting to order at 4:03 p.m.

Roll Call

Attendee	Status	Arrived	Left Meeting
Scott Gengler	Here		
Brian DeBolt	Here		
Matt Kellogg	Here		
Jason Peterson	Absent		
Seth Wormley	Here		

With four (4) members present a quorum was established.

Staff Present – Christina Burns, Latreese Caldwell, Jennifer Karales, Dave Guritz, Antoinette White

Approval of Agenda – Member DeBolt made a motion to approve the agenda, second by Member Kellogg. **With four (4) members present voting aye, the motion carried by a vote of 4 - 0.**

Approval of Minutes – Member Kellogg made a motion to approve the minutes from June 27, 2024, second by Member DeBolt. **With four (4) members present voting aye, the motion carried by a vote of 4 - 0.**

Approval of Claims – Member DeBolt made a motion to forward the approval of the claims to the next County Board Meeting, second by Member Kellogg. **With four (4) members present voting aye, the motion carried by a vote of 4 - 0.**

Committee Reports and Updates

- A. **Personnel Reports** - Treasurer Jill Ferko provided to the committee the Treasurer’s Employee Status Report and is included in the packet (Page 6).

New Committee Business

A. FY24-26 ARPA – Financial Analyst Jennifer Karales provided to the committee the American Rescue Plan overview of ARPA financial report (page 8 of packet). She reported \$2,274,409 is the remaining balance with most of this fund already allocated. Discussion on whether allocated funds if not used can be used for other projects, this can be done as long as project meets the criteria set forth by ARPA.

B. ARPA Treasury Reporting Status Filing - Financial Analyst Jennifer Karales briefed the committee that ARPA treasury report was filed on-time, and the report is included in the packet (page 9).

C. Opioid Settlement Status Filing - Financial Analyst Jennifer Karales briefed the committee that as of July 31, 2024 the reporting for the funds has moved to an online process. The filing report can be found in the packet starting on Page 11.

D.*MOTION (VV) Approval of FY2024 Opioid Fund Applications - Financial Analyst Jennifer Karales reported that no new applications have been requested for the past month.

E.*MOTION (Forward to County Board) Approval of Resolution for the Kendall Area Transit Program on behalf of Kendall County, Illinois, authorizing the County Administrator to execute the purchase of used vehicles not to exceed \$80,000

This agenda item pertains to the procurement of 14-seat passenger vans. Ms. Karales informed the committee that the KAT program is experiencing challenges in acquiring new vehicles, and the existing fleet requires repairs. The program is currently awaiting the delivery of two buses and one electric vehicle from IDOT, with an estimated arrival date in 2025. Approval of this resolution will authorize the county administrator to move forward with the purchase of buses without facing time constraints.

Member Kellogg made a motion for Approval of Resolution for the Kendall Area Transit Program on behalf of Kendall County, Illinois, authorizing the County Administrator to execute the purchase of used vehicles not to exceed \$80,000 to be forwarded to the next County Board meeting, second by Member DeBolt. **With four (4) members present voting aye, the motion carried by a vote of 4 - 0.**

F.*MOTION (VV) Approval of Accounts Payable Position estimated salary \$60,000 annually

County Administrator Christina Burns informed the committee that the Accounts Payable (AP) responsibilities are being transferred from the Clerk's office to the Administration office. The Administration is seeking to recruit a financial analyst with a more advanced skill set than that of a clerk, as this aligns with the ongoing development of the finance division. An abbreviated job description is included in the packet, and this will then be sent to HR to develop a full job description.

Member Kellogg made a motion for Approval of Accounts Payable Position estimated salary \$60,000 annually, second by Member Wormley. **With four (4) members present voting aye, the motion carried by a vote of 4 - 0.**

G.FY24 Budget Calendar

Chair Gengler informed the rest of the committee on the budget meetings with various departments that are coming up. Meetings are going well with the departments and their presentations will be held on September 20, 2024. The committee members were encouraged to put this on their calendars and make themselves available for this full day of budget hearings.

Old Committee Business – None

Chairman's Report – Chair Gengler stated the elected officials and department head meetings are going well. Still working with the Sheriff's department on an ordinance.

Public Comment – None

Executive Session - None

Items for County of the Whole – None

Items for County Board

- Claims
- Approval of Resolution for the Kendall Area Transit Program on behalf of Kendall County, Illinois, authorizing the County Administrator to execute the purchase of used vehicles not to exceed \$80,000

Adjournment – Member Kellogg made a motion to adjourn the Finance and Budget Committee meeting, second by Member DeBolt. **With four members present voting aye; the meeting was adjourned at 4:22 p.m. by a vote of 4 - 0.**

Respectfully submitted,
Sally A. Seeger
Administrative Assistant and Recording Clerk

Treasurer's Employee Status Report as of 9.6.2024

Name	Department	Date	Job Title / Reason for Pay Change	Pay Rate	Budget Charged	GL Org
New Hires:						
Kellie Deane	Circuit Clerk	8/12/2024	Deputy Clerk Juvenile Family		\$33,000.00	Circuit Clerk 11000314
Tiffany Oladapo	HHS	8/19/2024	Public Health Nurse		\$51,000.00	HHS 120513
Bart Kozlowski	Sheriff	8/21/2024	Deputy Sheriff		\$68,009.58	Sheriff 11002009
Nathaniel Doro	SAO	8/12/2024	711 Law Clerk	\$24.00 / Hour		SAO 11002120
Hunter Benesh	FP	9/4/2024	Grounds Maintenance	\$17.50 / Hour		FP 190011
Maura McGraw	Publ Def	8/27/2024	Intern	13.50/ Hour		Publ Def 11001719
Union/Step Increases:						
Jordan Alexander	Sheriff	8/12/2024	August Pay Increase	Increase from \$85,702.75 to \$89,689.10		Sheriff 11002009
Robert Chavez	Sheriff	8/23/2024	August Pay Increase	Increase from \$68,009.58 to \$73,743.73		Sheriff 11002009
Philip Lynch	Sheriff	8/27/2024	August Pay Increase	Increase from \$73,743.73 to \$77,730.08		Sheriff 11002009
Christopher Limberg	Sheriff	8/27/2024	August Pay Increase	Increase from \$73,743.73 to \$77,730.08		Sheriff 11002009
Title / Salary Changes:						
Natalie Miller	SAO	8/12/2024	PT to FT 711 Law Clerk	Increase from \$22.00 to \$28.00 / Hour		SAO 11002120
Terminations:						
Karylin Clevenger	VAC	8/17/2024	Termination			VAC 121123
Jill Blankenship	Coroner	8/21/2024	Resignation			Coroner 11000417
Anna Todd	HR	8/22/2024	End of Internship			HR 11003131
Kacia Karmenzind	HR	8/12/2024	End of Internship			HR 11003131
Jacob DeVol	FP	8/12/2024	Resignation - Seasonal			FP 190011
Serena Neal	Circuit Clerk	8/21/2024	Resignation			Circuit Clerk 11000314
Jozelle Fillippi	FP	8/12/2024	Resignation - Seasonal			FP 190011
Julia Lietz	FP	8/12/2024	Resignation - Seasonal			FP 190011
Jack Lia	GIS	8/16/2024	End of Internship			GIS 131712
Noah Douglas	Circuit Clerk	8/12/2024	Resignation			Circuit Clerk 11000314
Ignas Rolskis	Sheriff	8/13/2024	Resignation			Sheriff 11002009
Eleanor Engel	PBZ	8/23/2024	End of Internship			PBZ 11001902
Morgan Young	SAO	8/16/2024	Resignation			SAO/ARPA 1770/11002120
Cameron Morse	Circuit Clerk	8/24/2024	Resignation			Circuit Clerk 11000314
Adam Wiesbrook	HWY	9/5/2024	Termination			Hwy 120207

American Rescue Plan Act (ARPA) Overview

9/20/2024

Beginning Balance \$ **25,054,796**

Expenditures

1 FY21 Expenditures	\$ 2,389,878	
2 FY22 Expenditures	4,221,338	
3 FY23 Expenditures	14,320,639	
4 FY24 Expenditures - August 2024	2,025,668	
Total Expenditures Currently Spent		<u>22,957,523</u>

Current Balance September \$ **2,103,984**

Future Allocations

5 FY24 Salaries	\$ 25,000	
6 FY24 Benefits	8,000	
7 FY24 Capital	75,000	
FY24 IT Capital	120,000	
8 Mental Health Court	20,000	
9 Administrative Expense	40,000	
10 Broadband	750,000	
11 Kendall Office Building #2 HVAC/Sewer & Water	500,000	
12 HVAC Capital	526,000	
13 Animal Control HVAC	40,000	
Total Allocation FY24-26	\$ 2,104,000	

FY26 Ending Balance \$ **(15.95)**

Opioid Application
Project Application Internal

1. Date:
2. Applicant Name:
3. Department:
4. Budget

Overall Budget

- A. Treat Opioid Use Disorder (OUD)
- B. Support People in Treatment and Recovery
- C. Connect People Who Need Help To The Help They Need (Connections To Care)
- D. Address The Needs of Criminal Justice-Involved Persons
- E. Address The Needs Of Pregnant Or Parenting Women And Their families, Including Babies With Neonatal Abstinence Syndrome
- F. Prevent Over-Prescribing And Ensure Appropriate Prescribing And Dispensing Of Opioids
- G. Prevent Misuse of Opioids
- H. Prevent Overdose Deaths and Other Harms (Harm Reduction)
- I. First Responders
- J. Leadership, Planning and Coordination
- K. Training
- L. Research
- _____ TOTAL

Opioid Application
Project Application Internal

Opioid Approved Uses:		
1. Treatment		
A. <u>TREAT OPIOID USE DISORDER (OUD)</u>		
<i>Budget</i>		<i>Description</i>
	1	Expand telehealth to increase access to treatment for OUD and any co-occurring SUD/MR conditions, including MAT, as well as counseling, psychiatric support, and other treatment
	2	Support mobile intervention, treatment, and recovery services, offered by qualified professionals and service providers, such as peer recovery coaches, for persons with OUD and any co-occurring SUD/MH conditions and for persons who have experienced an opioid overdose.
	3	Provide treatment of trauma for individuals with OUD (<i>e.g.</i> , violence, sexual assault, human trafficking, or adverse childhood experiences) and family members (<i>e.g.</i> , surviving family members after an overdose or overdose fatality), and training of health care personnel to identify and address such trauma.
	4	Provide training on MAT for health care providers, first responders, students, or other supporting professionals, such as peer recovery coaches or recovery outreach specialists, including telemonitoring to assist community-based providers in rural or underserved areas
	5	Offer fellowships for addiction medicine specialists for direct patient care, instructors, and clinical research for treatments
B. <u>SUPPORT PEOPLE IN TREATMENT AND RECOVERY</u>		
	1	Provide comprehensive wrap-around services to individuals with OUD and any co-occurring SUD/MH conditions, including housing, transportation, education, job placement, job training, or childcare.
	2	Provide counseling, peer-support, recovery case management and residential treatment with access to medications for those who need it to persons with OUD and any co-occurring SUD/MH conditions
	3	Provide community support services, including social and legal services, to assist in deinstitutionalizing persons with OUD and any co-occurring SUD/MH conditions.
	4	Provide or support transportation to treatment or recovery programs or services for persons with OUD and any co-occurring SUD/MH conditions
C. <u>CONNECT PEOPLE WHO NEED HELP TO THE HELP THEY NEED (CONNECTIONS TO CARE)</u>		
	1	Ensure that health care providers are screening for OUD and other risk factors and know how to appropriately counsel and treat (or refer if necessary) a patient for OUD treatment

Opioid Application
Project Application Internal

	2	Support assistance programs for health care providers with OUD.
	3	Support centralized call centers that provide information and connections to appropriate services and supports for persons with OUD and any co-occurring SUD/MH conditions
	<u>D. ADDRESS THE NEEDS OF CRIMINAL JUSTICE-INVOLVED PERSONS</u>	
	1	Active outreach strategies such as the Drug Abuse Response Team
	2	"Naloxone Plus" strategies, which work to ensure that individuals who have received naloxone to reverse the effects of an overdose are then linked to treatment programs or other appropriate services;
	3	Provide training on best practices for addressing the needs of criminal justice involved persons with OUD and any co-occurring SUD/MR conditions to law enforcement, correctional, or judicial personnel or to providers of treatment, recovery, harm reduction, case management, or other services offered in connection with any of the strategies described in this section.
	<u>E. ADDRESS THE NEEDS OF PREGNANT OR PARENTING WOMEN AND THEIR FAMILIES, INCLUDING BABIES WITH NEONATAL ABSTINENCE SYNDROME</u>	
	1	Provide child and family supports for parenting women with OUD and any co-occurring SUD/MH conditions.
	2	Provide enhanced family support and childcare services for parents with OUD and any co-occurring SUD/MH conditions
	3	Provide enhanced support for children and family members suffering trauma as a result of addiction in the family; and offer trauma-informed behavioral health treatment for adverse childhood events.
	4	Offer home-based wrap-around services to persons with OUD and any co-occurring SUD/MH conditions, including, but not limited to, parent skills training.
2. Prevention		
	<u>F. PREVENT OVER-PRESCRIBING AND ENSURE APPROPRIATE PRESCRIBING AND DISPENSING OF OPIOIDS</u>	
	1	Training for health care providers regarding safe and responsible opioid prescribing, dosing, and tapering patients off opioids.
	2	Providing Support for non-opioid pain treatment alternatives, including training providers to offer or refer to multi-modal, evidence-informed treatment of pain

Opioid Application
Project Application Internal

	<u>G. PREVENT MISUSE OF OPIOIDS</u>	
	1	Funding media campaigns to prevent opioid misuse.
	2	Public education relating to drug disposal.
	3	Drug take-back disposal or destruction programs.
	4	Funding community anti-drug coalitions that engage in drug prevention efforts.
	5	Support greater access to mental health services and supports for young people, including services and supports provided by school nurses, behavioral health workers or other school staff, to address mental health needs in young people that (when not properly addressed) increase the risk of opioid or another drug misuse.
	<u>H. PREVENT OVERDOSE DEATHS AND OTHER HARMS (HARM REDUCTION)</u>	
	1	Increased availability and distribution of naloxone and other drugs that treat overdoses for first responders, overdose patients, individuals with OUD and their friends and family members, schools, community navigators and outreach workers, persons being released from jail or prison, or other members of the general public
	2	Public health entities providing free naloxone to anyone in the community.
	3	Training and education regarding naloxone and other drugs that treat overdoses for first responders, overdose patients, patients taking opioids, families, schools, community support groups, and other members of the general public
	4	Public education relating to emergency responses to overdoses.
	5	Educating first responders regarding the existence and operation of immunity and Good Samaritan laws.
	6	Expanding access to testing and treatment for infectious diseases such as HIV and Hepatitis C resulting from intravenous opioid use.
3. Other Strategies		
	<u>I. FIRST RESPONDERS</u>	
	1	Education of law enforcement or other first responders regarding appropriate practices and precautions when dealing with fentanyl or other drugs.
	<u>J. LEADERSHIP, PLANNING AND COORDINATION</u>	
	1	Provide resources to staff government oversight and management of opioid abatement programs.

Opioid Application
Project Application Internal

	K. <u>TRAINING</u>	
	1	Provide funding for staff training or networking programs and services to improve the capability of government, community, and not-for-profit entities to abate the opioid crisis.
	L. <u>RESARCH</u>	
	1	Research non-opioid treatment of chronic pain
	2	Research on novel harm reduction and prevention efforts such as the provision of fentanyl test strips.
	3	Expanded research on swift/certain/fair models to reduce and deter opioid misuse within criminal justice populations that build upon promising approaches used to address other substances (<i>e.g.</i> , Hawaii HOPE and Dakota 24/7).

5. Brief description of recipient’s approach on how they would use the opioid funds.

Opioid Application
Project Application Internal

- 1. Date: 9/11/2024
- 2. Applicant Name: Vanessa Melendez
- 3. Department: Judiciary

4. Budget

Overall Budget	
0	A. Treat Opioid Use Disorder (OUD)
360.00	B. Support People in Treatment and Recovery
0	C. Connect People Who Need Help To The Help They Need (Connections To Care)
0	D. Address The Needs of Criminal Justice-Involved Persons
0	E. Address The Needs Of Pregnant Or Parenting Women And Their families, Including Babies With Neonatal Abstinence Syndrome
0	F. Prevent Over-Prescribing And Ensure Appropriate Prescribing And Dispensing Of Opioids
0	G. Prevent Misuse of Opioids
0	H. Prevent Overdose Deaths and Other Harms (Harm Reduction)
0	I. First Responders
0	J. Leadership, Planning and Coordination
0	K. Training
0	L. Research
<u>360.00</u>	TOTAL

Opioid Application
Project Application Internal

Opioid Approved Uses:		
1. Treatment		
<u>A. TREAT OPIOID USE DISORDER (OUD)</u>		
<i>Budget</i>		<i>Description</i>
	1	Expand telehealth to increase access to treatment for OUD and any co-occurring SUD/MR conditions, including MAT, as well as counseling, psychiatric support, and other treatment
	2	Support mobile intervention, treatment, and recovery services, offered by qualified professionals and service providers, such as peer recovery coaches, for persons with OUD and any co-occurring SUD/MH conditions and for persons who have experienced an opioid overdose.
	3	Provide treatment of trauma for individuals with OUD (<i>e.g.</i> , violence, sexual assault, human trafficking, or adverse childhood experiences) and family members (<i>e.g.</i> , surviving family members after an overdose or overdose fatality), and training of health care personnel to identify and address such trauma.
	4	Provide training on MAT for health care providers, first responders, students, or other supporting professionals, such as peer recovery coaches or recovery outreach specialists, including telemonitoring to assist community-based providers in rural or underserved areas
	5	Offer fellowships for addiction medicine specialists for direct patient care, instructors, and clinical research for treatments
<u>B. SUPPORT PEOPLE IN TREATMENT AND RECOVERY</u>		
360.00	1	Provide comprehensive wrap-around services to individuals with OUD and any co-occurring SUD/MH conditions, including housing, transportation, education, job placement, job training, or childcare.
	2	Provide counseling, peer-support, recovery case management and residential treatment with access to medications for those who need it to persons with OUD and any co-occurring SUD/MH conditions
	3	Provide community support services, including social and legal services, to assist in deinstitutionalizing persons with OUD and any co-occurring SUD/MH conditions.
	4	Provide or support transportation to treatment or recovery programs or services for persons with OUD and any co-occurring SUD/MH conditions
<u>C. CONNECT PEOPLE WHO NEED HELP TO THE HELP THEY NEED (CONNECTIONS TO CARE)</u>		
	1	Ensure that health care providers are screening for OUD and other risk factors and know how to appropriately counsel and treat (or refer if necessary) a patient for OUD treatment

Opioid Application
Project Application Internal

	2	Support assistance programs for health care providers with OUD.
	3	Support centralized call centers that provide information and connections to appropriate services and supports for persons with OUD and any co-occurring SUD/MH conditions
	<u>D. ADDRESS THE NEEDS OF CRIMINAL JUSTICE-INVOLVED PERSONS</u>	
	1	Active outreach strategies such as the Drug Abuse Response Team
	2	"Naloxone Plus" strategies, which work to ensure that individuals who have received naloxone to reverse the effects of an overdose are then linked to treatment programs or other appropriate services;
	3	Provide training on best practices for addressing the needs of criminal justice involved persons with OUD and any co-occurring SUD/MR conditions to law enforcement, correctional, or judicial personnel or to providers of treatment, recovery, harm reduction, case management, or other services offered in connection with any of the strategies described in this section.
	<u>E. ADDRESS THE NEEDS OF PREGNANT OR PARENTING WOMEN AND THEIR FAMILIES, INCLUDING BABIES WITH NEONATAL ABSTINENCE SYNDROME</u>	
	1	Provide child and family supports for parenting women with OUD and any co-occurring SUD/MH conditions.
	2	Provide enhanced family support and childcare services for parents with OUD and any co-occurring SUD/MH conditions
	3	Provide enhanced support for children and family members suffering trauma as a result of addiction in the family; and offer trauma-informed behavioral health treatment for adverse childhood events.
	4	Offer home-based wrap-around services to persons with OUD and any co-occurring SUD/MH conditions, including, but not limited to, parent skills training.
2. Prevention		
	<u>F. PREVENT OVER-PRESCRIBING AND ENSURE APPROPRIATE PRESCRIBING AND DISPENSING OF OPIOIDS</u>	
	1	Training for health care providers regarding safe and responsible opioid prescribing, dosing, and tapering patients off opioids.
	2	Providing Support for non-opioid pain treatment alternatives, including training providers to offer or refer to multi-modal, evidence-informed treatment of pain

Opioid Application
Project Application Internal

	<u>G. PREVENT MISUSE OF OPIOIDS</u>	
	1	Funding media campaigns to prevent opioid misuse.
	2	Public education relating to drug disposal.
	3	Drug take-back disposal or destruction programs.
	4	Funding community anti-drug coalitions that engage in drug prevention efforts.
	5	Support greater access to mental health services and supports for young people, including services and supports provided by school nurses, behavioral health workers or other school staff, to address mental health needs in young people that (when not properly addressed) increase the risk of opioid or another drug misuse.
	<u>H. PREVENT OVERDOSE DEATHS AND OTHER HARMS (HARM REDUCTION)</u>	
	1	Increased availability and distribution of naloxone and other drugs that treat overdoses for first responders, overdose patients, individuals with OUD and their friends and family members, schools, community navigators and outreach workers, persons being released from jail or prison, or other members of the general public
	2	Public health entities providing free naloxone to anyone in the community.
	3	Training and education regarding naloxone and other drugs that treat overdoses for first responders, overdose patients, patients taking opioids, families, schools, community support groups, and other members of the general public
	4	Public education relating to emergency responses to overdoses.
	5	Educating first responders regarding the existence and operation of immunity and Good Samaritan laws.
	6	Expanding access to testing and treatment for infectious diseases such as HIV and Hepatitis C resulting from intravenous opioid use.
3. Other Strategies		
	<u>I. FIRST RESPONDERS</u>	
	1	Education of law enforcement or other first responders regarding appropriate practices and precautions when dealing with fentanyl or other drugs.
	<u>J. LEADERSHIP, PLANNING AND COORDINATION</u>	
	1	Provide resources to staff government oversight and management of opioid abatement programs.

Opioid Application
Project Application Internal

	<u>K. TRAINING</u>	
	1	Provide funding for staff training or networking programs and services to improve the capability of government, community, and not-for-profit entities to abate the opioid crisis.
	<u>L. RESARCH</u>	
	1	Research non-opioid treatment of chronic pain
	2	Research on novel harm reduction and prevention efforts such as the provision of fentanyl test strips.
	3	Expanded research on swift/certain/fair models to reduce and deter opioid misuse within criminal justice populations that build upon promising approaches used to address other substances (<i>e.g.</i> , Hawaii HOPE and Dakota 24/7).

5. Brief description of recipient’s approach on how they would use the opioid funds.

Kendall County Drug Court is requesting funds for Halfway House fees for an individual in the program so that he can continue focusing on his treatment and recovery while at the Halfway House and build long-term stability. Requesting fees in the amount of \$12 per day from 8/13/2024-9/11/2024. While remaining at the halfway house this individual will receive wrap around services to address his treatment needs for a total request in this category of \$360.00

Account Activity

Printed: 09/19/2024 11:14:47AM

ROE 24 Grundy-Kendall

Date Range: 12/01/2023 to 9/30/2024

Account		Current Account Values		Current Budget Totals		Next Year Budget(s)	
Description	ROE Ext Rev Interest	Balance Start of Month	2,930.27		b	Budget	0.00
Account Number	45-158000-8801-2-02	Current Month	0.00		b-a	Budget Proposed	0.00
ASN Number	45.158000.8801.2	Current Years Balance	2,930.27 a		c	Budget Approved	0.00
		Activity for Date Range	(\$12,093.86)		d		
				\$0.00			
				\$2,930.27	b-(a+c+d)		

Cash Receipt	Batch #	Received	Amount	Receipt#	Receipt	Vendor Name	PO#/Misc Ref	Invoice#	Invoice
ROE Ext Rev Interest: 12/29/23	1	12/29/2023	1,132.74	0		Cash			
ROE Ext Rev Interest: 1/31/24	1	01/31/2024	1,243.90	0		Cash			
ROE Ext Rev Interest: 2/29/24	1	02/29/2024	1,159.40	0		Cash			
ROE Ext Rev Interest: 3/29/24	1	03/29/2024	1,380.66	0		Cash			
ROE Ext Rev Interest: 4/30/24	1	04/30/2024	1,500.03	0		Cash			
ROE Ext Rev Interest: 5/31/24	1	05/31/2024	1,444.87	0		Cash			
ROE Ext Rev Interest: 6/28/24	1	06/28/2024	1,301.99	0		Cash			
ROE Ext Rev Interest: 7/31/24	1	07/31/2024	1,538.40	0		Cash			
ROE Ext Rev Interest: 8/30/24	1	08/30/2024	1,391.87	0		Cash			
Total Cash Receipt			\$12,093.86						
Activity for Date Range: 12/01/2023 to 9/30/2024			\$12,093.86						

Only Web 5 Activity for Date Range (\$12,093.86)

Account Activity

Printed: 09/19/2024 11:15:03AM

ROE 24 Grundy-Kendall

Date Range: 12/01/2023 to 9/30/2024

Account		Current Account Values		Current Budget Totals		Next Year Budget(s)	
Description	Distrib Ext Rev Grundy Interest	Balance Start of Month	1,162.64		b	Budget	0.00
Account Number	55-158000-8801-2-02	Current Month	0.00		b-a	Budget Proposed	0.00
ASN Number	55.158000.8801.2	Current Years Balance	1,162.64 a		c	Budget Approved	0.00
		Activity for Date Range	\$2,207.48		\$0.00 d		
					\$1,162.64	b-(a+c+d)	

Cash Receipt	Batch #	Received	Amount	Receipt#	Receipt	Vendor Name	PO#/Misc Ref	Invoice#	Invoice
Distrib Ext Rev Grundy Interest:	2	12/29/2023	639.84	0		Cash			
Distrib Ext Rev Grundy Interest:	2	01/31/2024	842.82	0		Cash			
Distrib Ext Rev Grundy Interest:	2	02/29/2024	750.58	0		Cash			
Distrib Ext Rev Grundy Interest:	2	03/29/2024	571.41	0		Cash			
Distrib Ext Rev Grundy Interest:	2	04/30/2024	809.40	0		Cash			
Distrib Ext Rev Grundy Interest:	2	05/31/2024	730.17	0		Cash			
Distrib Ext Rev Grundy Interest:	2	06/28/2024	642.46	0		Cash			
Distrib Ext Rev Grundy Interest:	2	07/31/2024	536.10	0		Cash			
Distrib Ext Rev Grundy Interest:	2	08/30/2024	626.54	0		Cash			
Total Cash Receipt			\$6,149.32						

Only Web 5 Activity for Date Range (\$6,149.32)

Journal Source:AJ	Batch #	Posted	Amount	Transaction#	Vendor Name	PO#/Misc Ref	Invoice#	Invoice
Distrib Ext Rev Grundy Interest	24	06/30/2024	8,356.80	1326				
Total Journal Source:AJ			\$8,356.80					
Activity for Date Range: 12/01/2023 to 9/30/2024								(\$2,207.48)

Auditor JE

Account Activity

Printed: 09/19/2024 3:08:28PM

ROE 24 Grundy-Kendall

Date Range: 12/01/2023 to 9/30/2024

Account		Current Account Values				Current Budget Totals		Next Year Budget(s)		
Description	Certification Ext Rev EPay Interest	Balance Start of Month	871.09			b	Budget	0.00		
Account Number	30-151000-8801-2-02	Current Month	0.00			b-a	Budget Proposed	0.00		
ASN Number	30.151000.8801.2	Current Years Balance	871.09	a		c	Budget Approved	0.00		
		Activity for Date Range	(\$3,972.45)		\$0.00	d				
					<u>\$871.09</u>	b-(a+c+d)				
Cash Receipt		Batch #	Received	Amount	Receipt#	Receipt	Vendor Name	PO#/Misc Ref	Invoice#	Invoice
	Certification Ext Rev EPay Interest	1	12/31/2023	680.60	0		Cash			
	Certification Ext Rev EPay Interest	1	01/31/2024	683.80	0		Cash			
	Certification Ext Rev EPay Interest	1	02/29/2024	503.04	0		Cash			
	Certification Ext Rev EPay Interest	1	03/31/2024	247.26	0		Cash			
	Certification Ext Rev EPay Interest	1	04/30/2024	278.05	0		Cash			
	Certification Ext Rev EPay Interest:	1	05/31/2024	335.52	0		Cash			
	Certification Ext Rev EPay Interest:	1	06/30/2024	373.09	0		Cash			
	Certification Ext Rev EPay Interest:	1	07/31/2024	422.25	0		Cash			
	Certification Ext Rev EPay Interest:	1	08/31/2024	448.84	0		Cash			
	Total Cash Receipt			\$3,972.45						
	Activity for Date Range: 12/01/2023 to 9/30/2024					\$3,972.45				
								Only Web 5 Activity for Date Range		(\$3,972.45)

Account Activity

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ROE 24 Grundy-Kendall

Date Range: 12/01/2023 to 9/30/2024

Account		Current Account Values				Current Budget Totals		Next Year Budget(s)	
Description	Distrib Ext Rev IL Funds Interest	Balance Start of Month	6.10			b	Budget	0.00	
Account Number	55-158000-8802-2-02	Current Month	0.00			b-a	Budget Proposed	0.00	
ASN Number	55.158000.8802.2	Current Years Balance	6.10	a		c	Budget Approved	0.00	
		Activity for Date Range	\$8.36		\$0.00	d			
					\$6.10	b-(a+c+d)			
Cash Receipt	Batch #	Received	Amount	Receipt#	Receipt	Vendor Name	PO#/Misc Ref	Invoice#	Invoice
Distrib Ext Rev IL Funds Interest	2	12/31/2023	3.00	0		Cash			
Distrib Ext Rev IL Funds Interest	2	01/31/2024	2.87	0		Cash			
Distrib Ext Rev IL Funds Interest	2	02/29/2024	2.81	0		Cash			
Distrib Ext Rev IL Funds Interest	2	03/31/2024	3.04	0		Cash			
Distrib Ext Rev IL Funds Interest	2	04/30/2024	2.96	0		Cash			
Distrib Ext Rev IL Funds Interest:	2	05/31/2024	3.06	0		Cash			
Distrib Ext Rev IL Funds Interest:	2	06/30/2024	2.94	0		Cash			
Distrib Ext Rev IL Funds Interest:	2	07/31/2024	3.05	0		Cash			
Distrib Ext Rev IL Funds Interest:	2	08/31/2024	3.05	0		Cash			
		Total Cash Receipt	\$26.78						
							Only Web 5 Activity for Date Range		(\$26.78)
Journal Source:AJ	Batch #	Posted	Amount	Transaction#	Vendor Name	PO#/Misc Ref	Invoice#	Invoice	
Distrib Ext Rev IL Funds Interest	24	06/30/2024	35.14	1326					
		Total Journal Source:AJ	\$35.14						
		Activity for Date Range: 12/01/2023 to 9/30/2024							(\$8.36)

Account Activity

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ROE 24 Grundy-Kendall

Date Range: 12/01/2023 to 9/30/2024

Account		Current Account Values			Current Budget Totals		Next Year Budget(s)		
Description	Scholarship Ext Rev Interest	Balance Start of Month	0.00			b	Budget		0.00
Account Number	61-158000-8801-2-02	Current Month	0.00			b-a	Budget Proposed		0.00
ASN Number	61.158000.8801.2	Current Years Balance	0.00	a		c	Budget Approved		0.00
		Activity for Date Range	(\$179.18)		\$0.00	d			
					\$0.00	b-(a+c+d)			
Cash Receipt	Batch #	Received	Amount	Receipt#	Receipt	Vendor Name	PO#/Misc Ref	Invoice#	Invoice
Scholarship Ext Rev Interest: Dec 2023	1	12/29/2023	32.35	0		Cash			
Scholarship Ext Rev Interest: Jan 2024	1	01/31/2024	28.89	0		Cash			
Scholarship Ext Rev Interest: Feb 2024	1	02/29/2024	22.51	0		Cash			
Scholarship Ext Rev Interest: March	1	03/28/2024	24.12	0		Cash			
Scholarship Ext Rev Interest: April	1	04/30/2024	23.38	0		Cash			
Scholarship Ext Rev Interest: May	1	05/31/2024	24.29	0		Cash			
Scholarship Ext Rev Interest: June	1	06/28/2024	23.64	0		Cash			
		Total Cash Receipt	\$179.18						
		Activity for Date Range: 12/01/2023 to 9/30/2024			\$179.18			Only Web 5 Activity for Date Range	(\$179.18)

Account Activity

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ROE 24 Grundy-Kendall

Date Range: 12/01/2023 to 9/30/24

Account		Current Account Values				Current Budget Totals		Next Year Budget(s)	
Description	INTEREST REVENUE - MONEY MARKET	Balance Start of Month	212.81			b	Budget	0.00	
Account Number	01-8801-1-01	Current Month	0.00			b-a	Budget Proposed	0.00	
ASN Number	01-8801-1	Current Years Balance	212.81	a		c	Budget Approved	0.00	
		Activity for Date Range	(\$617.87)		\$0.00	d			
					\$212.81	b-(a+c+d)			
Cash Receipt	Batch #	Received	Amount	Receipt#	Receipt	Vendor Name	PO#/Misc Ref	Invoice#	Invoice
INTEREST REVENUE - MONEY	24	12/29/2023	1.84	0		Cash			
INTEREST REVENUE - MONEY	24	01/31/2024	1.83	0		Cash			
INTEREST REVENUE - MONEY	24	02/29/2024	1.72	0		Cash			
Re-Classified to 01-8801-1	24	02/29/2024	(1.72)	0		Cash			
Re-Classified - INTEREST REVENUE -	24	02/29/2024	1.72	0		Cash			
INTEREST REVENUE - MONEY	24	02/29/2024	(1.72)	0		Cash			
INTEREST REVENUE - MONEY	24	02/29/2024	1.72	0		Cash			
INTEREST REVENUE - MONEY	24	03/29/2024	88.80	24-34		Cash			
Re-Classified to 01-8801-1	24	03/29/2024	(88.80)	24-34		Cash			
Re-Classified - INTEREST REVENUE -	24	03/29/2024	88.80	24-34		Cash			
INTEREST REVENUE - MONEY	24	04/30/2024	102.29	0		Cash			
INTEREST REVENUE - MONEY	24	05/31/2024	105.90	0		Cash			
INTEREST REVENUE - MONEY	24	06/29/2024	102.68	0		Cash			
INTEREST REVENUE - MONEY	24	07/31/2024	106.30	0		Cash			
INTEREST REVENUE - MONEY	24	08/30/2024	106.51	MM Aug Int		Cash			
		Total Cash Receipt	\$617.87						
		Activity for Date Range: 12/01/2023 to 9/30/24	\$617.87						
							Only Web 5 Activity for Date Range	(\$617.87)	

Account Activity

Printed: 09/19/2024 11:05:33AM

ROE 24 Grundy-Kendall

Date Range: 12/01/2023 to 9/30/2024

Account		Current Account Values				Current Budget Totals		Next Year Budget(s)		
Description	Interest - Main Checking	Balance Start of Month	44.13			b	Budget		0.00	
Account Number	80-1510-80-01	Current Month	0.00			b-a	Budget Proposed		0.00	
ASN Number	80-1510-80	Current Years Balance	44.13	a		c	Budget Approved		0.00	
						\$0.00	d			
						\$44.13	b-(a+c+d)			
Cash Receipt		Batch #	Received	Amount	Receipt#	Receipt	Vendor Name	PO#/Misc Ref	Invoice#	Invoice
	Interest - Main Checking	24	07/31/2024	22.71	0		Cash			
	Interest - Main Checking August	24	08/30/2024	21.42	0		Cash			
	Total Cash Receipt			\$44.13						
		Activity for Date Range: 12/01/2023 to 9/30/2024				\$44.13				
								Only Web 5 Activity for Date Range		(\$44.13)

+ 91.23 - Feb-June FY23 (Just started getting int. in feb)
\$135.36

Account Activity

Printed: 09/19/2024 11:05:17AM

ROE 24 Grundy-Kendall

Date Range: 12/01/2023 to 9/30/2024

Account		Current Account Values				Current Budget Totals		Next Year Budget(s)		
Description	Interest - Main Checking	Balance Start of Month	0.00		b	Budget	0.00			
Account Number	80-1510-80-01	Current Month	0.00		b-a	Budget Proposed	0.00			
ASN Number	80-1510-81	Current Years Balance	0.00	a	c	Budget Approved	0.00			
		Activity for Date Range	(\$91.23)		\$0.00	d				
					\$0.00	b-(a+c+d)				
Cash Receipt		Batch #	Received	Amount	Receipt#	Receipt	Vendor Name	PO#/Misc Ref	Invoice#	Invoice
	Interest - Main Checking Feb 24	24	02/29/2024	9.55	0		Cash			
	Interest - Main Checking - Mar 24	24	03/29/2024	19.11	32924		Cash			
	Interest - Main Checking April 2024	24	04/30/2024	18.38	43024		Cash			
	Interest - Main Checking May	24	05/31/2024	21.53	0		Cash			
	Interest - Main Checking-June	24	06/28/2024	22.66	0		Cash			
	Total Cash Receipt			\$91.23						
	Activity for Date Range: 12/01/2023 to 9/30/2024									\$91.23
								Only Web 5 Activity for Date Range		(\$91.23)

Account Activity

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ROE 24 Grundy-Kendall

Date Range: 12/01/2023 to 9/30/2024

Account		Current Account Values				Current Budget Totals		Next Year Budget(s)		
Description	Bus Ext Rev Interest - CD	Balance Start of Month	0.00			b	Budget	0.00		
Account Number	20-158000-8801-2-02	Current Month	0.00			b-a	Budget Proposed	0.00		
ASN Number	20.158000.8801.2	Current Years Balance	0.00	a		c	Budget Approved	0.00		
		Activity for Date Range	(\$150.05)		\$0.00	d				
					\$0.00	b-(a+c+d)				
Cash Receipt		Batch #	Received	Amount	Receipt#	Receipt	Vendor Name	PO#/Misc Ref	Invoice#	Invoice
	Bus Ext Rev Interest - CD: 5/20/24	1	05/20/2024	150.05	0		Cash			
		Total Cash Receipt		\$150.05						
		Activity for Date Range: 12/01/2023 to 9/30/2024				\$150.05		Only Web 5 Activity for Date Range		(\$150.05)

Account Activity

Printed: 09/19/2024 11:35:45AM

ROE 24 Grundy-Kendall

Date Range: 12/01/2023 to 9/30/2024

Account		Current Account Values				Current Budget Totals		Next Year Budget(s)		
Description	Certification Ext Rev CD Interest	Balance Start of Month	0.00			b	Budget	0.00		
Account Number	30-151000-8803-2-02	Current Month	0.00			b-a	Budget Proposed	0.00		
ASN Number	30.151000.8803.2	Current Years Balance	0.00	a		c	Budget Approved	0.00		
		Activity for Date Range	(\$452.81)		\$0.00	d				
					\$0.00	b-(a+c+d)				
Cash Receipt		Batch #	Received	Amount	Receipt#	Receipt	Vendor Name	PO#/Misc Ref	Invoice#	Invoice
Certification Ext Rev CD Interest:		1	05/23/2024	452.81	0		Cash			
		Total Cash Receipt		\$452.81						
		Activity for Date Range: 12/01/2023 to 9/30/2024		\$452.81				Only Web 5 Activity for Date Range		(\$452.81)

Kendall County

Fiscal Year 2025 Tentative Budget



Kendall County, Illinois

KENDALLCOUNTYIL.GOV

Change Log
September 20, 2024

FY25 Budget

CURRENT GENERAL FUND SURPLUS/(DEFICIT)

\$ (2,791,853)

FY25 Levy Calculation & Requests
September 20, 2024

	FY24	FY25	Difference	% Change
New Construction	\$ 94,600,805	\$ 87,642,477	\$ (6,958,328)	-7.4%
Rate Setting EAV	\$ 4,602,340,505	\$ 5,032,182,360	\$ 429,841,855	9.3%
Levy Extension w/o CPI Increase	\$ 24,880,298	\$ 26,575,882	\$ 1,695,583	6.8%
CPI Increase	\$1,217,273	\$887,317	\$ (329,956)	-27.1%
Available Levy Extension w/ CPI	\$ 26,097,572	\$ 27,463,199	\$ 1,365,627	5.2%

	FY24 Levy	FY25 Levy Requests	FY23 Available Levy v. FY22 Levy \$ Incr./ (Decr.)	% Incr./ -Decr.
Levy Funds				
General Fund	\$15,044,131	\$15,206,958	162,827	1.1%
Health & Human Services Fund	1,511,409	1,511,000	(409)	0.0%
708 Mental Health Fund	1,045,192	1,098,107	52,915	5.1%
Social Services for Seniors Fund	363,125	406,500	43,375	11.9%
Extension Education Fund	192,378	197,863	5,485	2.9%
County Highway Fund	1,500,363	1,500,000	(363)	0.0%
County Bridge Fund	500,274	500,000	(274)	-0.1%
IMRF	2,400,121	2,520,127	120,006	5.0%
Social Security	1,600,234	1,680,246	80,012	5.0%
Liability Insurance Fund	1,345,724	1,412,565	66,841	5.0%
Tuberculosis Fund	30,375	30,000	(375)	-1.2%
Veterans Assistance Cms.	512,701	512,516	(185)	0.0%
Total Requests: Capped	\$26,046,027	\$26,575,882	\$529,855	2.0%

Kendall County
PTELL Calculation
PTELL - Property Tax Extension Limitation Law
9/20/2024

	FY25 PTELL Calculation	New Dollars
	3.4%	
CPI		
New Construction	\$ 87,642,477	New Construction amount \$ 87,642,477
Rate Setting EAV	\$ 5,032,182,360	x Limiting rate 0.005458
		= New Construction portion \$478,310
Previous Year Actual Extension	26,097,572	
Subtract Previous Year PBC Levy	-	
= Previous Year Net Extension	26,097,572	Previous Year Net Extension \$ 26,097,572
Previous Year Net Extension	26,097,572	x CPI 3.4%
x CPI Factor (1+CPI)	1.0340	= Previous Year Net Extension portion \$887,317
= Numerator	26,984,889	
Estimated New Year EAV	5,032,182,360	
Less Estimated New Construction	(87,642,477)	
= Est. Net New Year EAV (Denominator)	4,944,539,883	
<u>Previous Year Extension x CPI (Numerator)</u>	26,984,889	
<u>New EAV - New Construction (Denominator)</u>	4,944,539,883	
= Limiting Rate	0.005458	
Estimated New Year Rate Setting EAV	5,032,182,360	
x Limiting Rate	0.005458	
New Year Net Extension	27,463,199	
Less Previous Year Net Extension	(26,097,572)	
Capped Levy: Estimated New dollars	1,365,627	Est. Total New Dollars \$1,365,627
Net Extension addtl levy	27,463,199	
Total Extension	27,463,199	
Previous Year Rate Setting EAV	4,602,340,505	
Current Year Rate Setting EAV (Est.)	5,032,182,360	
EAV Increase/(Decrease)	429,841,855	
	9.34%	

Rate Setting EAV Historical Data									
Final Abstract: ANicoletti			Tax Computation: DGillette						
Tax Yr	Budget Yr	GROSS EAV (COA)	FINAL ABSTRACT GROSS EAV (BOR)	RATE SETTING EAV	N/C	Capped Levy	Uncapped Levy	Total	CPI
2005	2005-06			2,132,577,040	203,290,235	11,771,839	1,356,319	13,128,158	3.3%
2006	2006-07			2,562,012,897	260,535,620	14,049,007	1,149,161	15,198,168	3.4%
2007	2007-08		3,179,926,464	3,044,465,911	262,983,885	15,792,158	1,242,182	17,034,340	2.5%
2008	2008-09			3,277,539,459	181,449,389	17,403,734	1,356,901	18,760,635	4.1%
2009	2009-10		3,615,239,348	3,365,125,620	79,100,180	17,840,550	1,455,080	19,295,630	0.1%
2010	2010-11	3,430,144,759	3,416,531,905	3,172,454,510	38,635,983	18,547,755	1,744,216	20,291,971	2.7%
2011	2011-12	3,162,894,335	3,149,128,883	2,917,287,004	24,359,763	18,969,075	1,447,558	20,416,633	1.5%
2012	2012-13	2,922,578,695	2,897,850,640	2,670,163,229	22,268,159	19,702,333	180,236	19,882,569	3.0%
2013	2013-14	2,777,822,084	2,756,669,643	2,526,688,051	24,956,200	20,237,255		20,237,255	1.7%
2014	2014-15	2,768,955,774	2,758,296,190	2,528,541,825	25,080,332	20,444,019		20,444,019	1.5%
2015	2015-16	2,898,470,127	2,882,920,371	2,638,618,544	20,444,019	20,869,626		20,869,626	0.8%
2016	2017	3,108,196,593	3,095,321,296	2,839,493,270	28,608,147	21,229,471		21,229,471	0.7%
2017	2018	3,305,543,334	3,298,640,102	3,029,500,355	38,488,173	21,472,796		21,472,796	0.0%
2018	2019	3,519,181,146	3,514,794,834	3,227,251,848	39,856,955	21,711,982		21,711,982	0.0%
2019	2020	3,750,431,214	3,737,852,043	3,432,921,537	49,468,337	22,000,908		22,000,908	0.0%
2020	2021	3,911,810,870	3,905,693,524	3,584,835,597	59,473,274	22,341,771		22,341,771	0.0%
2021	2022	4,124,445,308	4,127,731,112	3,781,079,971	75,309,152	22,725,803	20,040	22,745,843	0.0%
2022	2023	4,504,414,064	4,499,450,032	4,125,581,150	81,902,729	24,345,467	26,404	24,371,871	5.0%
2023	2024	5,018,473,353	5,018,307,885	4,602,340,505	94,600,805	26,046,026	51,546	26,097,572	5.0%
2023 v. 2024		11.41%	11.53%	9.11%	15.50%	6.99%		7.08%	
Rate setting EAV v. BOR EAV		514,059,289	518,857,853	476,759,355	12,698,076	1,700,559	25,142	1,725,701	
			99.997%	-8.29%					
				415,967,380					

2.1% County opted not to take
2.1% County opted not to take
1.9% County opted not to take
2.3% County opted not to take
1.4% County opted not to take
County Took CPI of 5%
County Took CPI of 5%

Projected Data										
		ANicoletti	Calculation			ANicoletti				
Assmt Yr	Budget Yr	COA EAV	BOR EAV	RATE SETTING EAV	N/C	Capped Levy	Uncapped Levy	Total	CPI	
2024	2025	5,487,164,194	5,486,999,579	5,032,182,360	87,642,477	27,463,199		27,463,199	3.4%	
2022 v. 2024		9.34%	9.34%	9.34%	-7.355%	5.441%		5.233%		
Rate setting EAV v. BOR EAV		468,690,841	468,691,694	429,841,855	(6,958,328)	1,417,174		1,365,627		
			99.997%	-8.29%						

164,615 454,817,220
BOR Reductions Co Clerk Exemptions

0.54575% LIMITING RATE = (ratio of the previous year extension increased by CPI) to (New EAV less new construction)
478,310 New Construction dollars = limiting rate * new construction value

GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION			BUDGET 2024	BUDGET 2025	% CHANGE IN BUDGET
General Fund Total Revenues			30,371,782	31,415,365	3.4%
TAXES					
OVERSIGHT					
11002539 41010	Admin	Current Property Tax	\$15,043,725	15,206,958	1.1%
11002539 41020	Admin	Personal Property Repl. Tax	915,000	650,000	-29.0%
11002539 41030	Admin	State Income Tax	3,208,685	3,528,685	10.0%
11002539 41040	Admin	Local Use Tax	810,000	810,000	0.0%
11002539 41050	Admin	State Sales Tax	600,000	700,000	16.7%
11002539 41060	Admin	Franchise Tax	149,431	150,000	0.4%
11002539 41070	Admin	Local Share Cannabis Tax	75,000	250,000	233.3%
11002539 41140	Admin	1/4 Cent Sales Tax	3,280,000	3,780,000	15.2%
11000606 41160	Co. Clerk	Co. Real Estate Transfer Tax	450,000	450,000	0.0%
Total Taxes			24,531,841	25,525,643	4.1%
LICENSES, PERMITS, & FEES FROM SERVICES					
11000222 41390	Assessor	Assessment Miscellaneous	3,000	3,000	0.0%
11000314 41290	Circuit Clerk	Circuit Clerk Fees	1,000,000	1,220,000	22.0%
11000314 41300	Circuit Clerk	Cir. Clk. System Fee	10,000	9,000	-10.0%
11000314 42130	Circuit Clerk	Cir. Clk. GPS Service Fee	2,000	0	-100.0%
11000314 42140	Circuit Clerk	Cir. Clk. Periodic Impris. Fee	8,000	8,500	6.3%
11000314 42250	Circuit Clerk	Circuit Clerk Revenue	30,000	0	-100.0%
11000529 42200	Admin	County Building Postage Reimb.	170,000	120,000	-29.4%
11002539 42220	Admin	Compost Fees	5,000	5,000	0.0%
11000606 41210	County Clerk	County Clerk Fees	350,000	300,000	-14.3%
11000606 41220	County Clerk	Recorder's Miscellaneous	40,000	40,000	0.0%
11000825 41150	Treasurer	Property Tax Late Pymnt. Penalty	325,000	325,000	0.0%
11000825 41400	Treasurer	Treasurer Fees	21,000	20,000	-4.8%
11000825 41700	Treasurer	Miscellaneous Revenue	30,000	30,000	0.0%
11001618 41340	Probation	Probation Board & Care	0	0	0.0%
11001719 41360	Public Defender	Public Defender Fees	4,050	4,050	0.0%
11001902 41180	PBZ	Building Fees	85,000	100,000	17.6%
11001902 41190	PBZ	Recording Fees	1,200	1,200	0.0%
11001902 41200	PBZ	Zoning Fees	10,000	10,000	0.0%
11001902 41450	PBZ	2012 NRA Fee	10	10	0.0%
11002009 41240	Sheriff	Sheriff Fees	107,250	121,765	13.5%
11002009 41250	Sheriff	Sheriff Miscellaneous	13,123	8,618	-34.3%
11002009 41260	Sheriff	HIDTA Reimbursement	40,000	52,181	30.5%
11002009 42070	Sheriff	Security Detail Income	18,000	4,528	-74.8%
11002011 41270	Sheriff	Merit Commission Revenue	0	41,150	100.0%
11002010 42050	Sheriff	Prisoner Transport	700	818	16.9%
11002010 42060	Sheriff	Sheriff Bond Fee	13,800	25,620	85.7%
11002010 42080	Sheriff	Corrections Board & Care	136,875	170,820	24.8%
11002010 42090	Sheriff	Federal Inmate Revenue	503,700	201,480	-60.0%
11002010 42100	Sheriff	Federal Inmate Mileage Reimbursement	3,785	2,428	-35.8%
11002010 42110	Sheriff	Federal Inmate Transport Fees	22,292	21,648	-2.9%
11002120 41370	Circuit Clerk	Fines & Forfeits	260,000	310,000	19.2%
11002120 41380	State's Attorney	State's Attorney Miscellaneous Revenue	1	1	0.0%
11002120 42150	State's Attorney	State's Attorney Trial Fee	250	0	-100.0%
11002120 42160	State's Attorney	State's Attorney Comptroller Collection Fines/Fees	2,000	2,000	0.0%
11002233 41410	ICT	Technology Revenue	1,000	1,000	0.0%
11002233 41420	ICT	Technology Municipality	0	0	0.0%
11002532 41460	Admin	UCCI Reimbursement	3,000	3,000	0.0%
11002532 42210	Admin	Liquor License	21,500	21,500	0.0%
Total Licenses, Permits & Fees from Services			3,241,536	3,184,317	-1.8%

GENERAL FUND REVENUE SUMMARY

ACCOUNT & DESCRIPTION			BUDGET 2024	BUDGET 2025	% CHANGE IN BUDGET
INTEREST					
11000825 41350	Treasurer	Interest Income	650,000	800,000	23.1%
		Total Interest	650,000	800,000	23.1%
INTERGOVERNMENTAL					
11000530 41080	Admin	State's Attorney Salary	175,605	184,885	5.3%
11000530 41090	Probation	Probation Officer Salary	729,957	747,441	2.4%
11000530 41100	Admin	Supervisor of Assmnt. Salary	48,213	49,736	3.2%
11000530 41110	Admin	Public Defender Salary	112,975	124,017	9.8%
11000530 41500	Probation	State Comp-Pretrial Officer	175,300	180,439	2.9%
11000530 41130	Admin	Sheriff Salary	86,942	104,517	20.2%
11002233 41430	ICT	KenCom Operations Reimbursement	101,296	104,335	3.0%
11000606 41120	Co Clerk	State Com Election Judge	50,000	30,000	-40.0%
11000912 41280	EMA	EMA Reimbursement from IEMA	48,000	40,000	-16.7%
11001618 41440	Probation	Probation Officer Salary (Municipal)	20,000	20,000	0.0%
		Total Intergovernmental	1,548,288	1,585,370	2.4%
TOTAL REVENUE			29,971,665	31,095,331	3.7%
TRANSFERS IN					
11003038 40060	Admin	Transfer from Probation Services Fund	14,557	20,654	41.9%
11003038 40530		Transfer from PD Auto		12,191	
11003038 40030	Admin	Transfer from Animal Control Fund	10,000	0	-100.0%
11003038 40050	Admin	Transfer from GIS Mapping	13,560	13,560	0.0%
11003038 40220	Admin	Transfer from Court Security Fund	39,000	18,630	-52.2%
11003038-40390	Admin	Transfer from ARPA	88,000	20,000	-77.3%
11003038 40430	Admin	Transfer From CirClk Child Support Fund #1303	20,000	10,000	-50.0%
11003038 40440	Admin	Transfer From CirClk Document Storage Fund #1304	60,000	60,000	0.0%
11003038 40450	Admin	Transfer from CirClk Court Operation #1306	30,000	15,000	-50.0%
11003038 40230	Admin	Transfer from CirClk Automation Fund #1313	125,000	150,000	20.0%
		Total Transfers	400,117	320,035	-20.0%
		General Fund Total Revenue & Transfers In	30,371,782	31,415,365	3.4%
		GF Expenditures & Transfers Out	(30,371,782)	(34,207,218)	
		GF Revenues & Transfers In	30,371,782	31,415,365	3.4%
		Surplus (Deficit)	0	(2,791,853)	

GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	BUDGET 2024	BUDGET 2025	% CHANGE IN BUDGET
EXPENSES			
11000530 Administrative Services	514,859	737,896	43.3%
11000828 Auditing & Accounting	258,500	440,000	70.2%
11002621 Board of Review	85,815	88,839	3.5%
11002550 Capital Expenditures	0	469,435	
11002734 CASA Expenditures	12,000	12,000	0.0%
11000314 Circuit Court Clerk	1,241,021	1,572,930	26.7%
11001516 Circuit Court Judge	360,413	381,387	5.8%
11001618 Combined Court Services (Probation)	1,511,269	1,581,631	4.7%
11002537 Contingency	636,859	440,633	-30.8%
11000417 Coroner	222,984	312,704	40.2%
11002010 Corrections	5,118,702	5,408,225	5.7%
11000222 County Assessments	359,407	387,969	7.9%
11002532 County Board	208,388	226,640	8.8%
11000606 County Clerk & Recorder & Bonds	183,307	202,154	10.3%
11000607 Election Costs	758,347	807,274	6.5%
11000912 Emergency Management Agency	101,662	117,309	15.4%
11001001 Facilities Management	1,310,929	1,596,028	21.7%
11000224 Farmland Review Board	353	353	0.0%
11001515 Jury Commission	87,450	94,250	7.8%
11002011 Merit Commission	44,927	107,506	139.3%
11001902 Planning, Building & Zoning	238,387	263,643	10.6%
11000529 Postage County Building	130,878	141,068	7.8%
11001719 Public Defender	647,957	784,032	21.0%
11001808 Regional Office of Education	99,929	103,149	3.2%
11002009 Sheriff	7,360,777	8,341,079	13.3%
11002836 Soil & Water Conservation District Grant	55,000	60,000	9.1%
11002120 State's Attorney	1,804,630	2,189,344	21.3%
11002233 Technology Services	987,457	1,242,711	25.8%
11000825 Treasurer	539,448	578,919	7.3%
11003131 Human Resource	321,939	392,483	21.9%
11001044 Utilities	789,730	911,681	15.4%
TOTAL EXPENDITURES	25,993,322	29,993,272	15.4%

GENERAL FUND EXPENDITURE SUMMARY

DESCRIPTION	BUDGET 2024	BUDGET 2025	% CHANGE IN BUDGET
TRANSFERS OUT:			
Debt Service			
11003038 Trsn to Adm Bldg Debt Serv	104,760	110,946	5.9%
Subtotal - Debt Service	104,760	110,946	5.9%
Capital/Reserves			
11003038 Trns to Building Fund	35,000	35,000	0.0%
11003038 Trsn to Cap Improve Fund	150,000	150,000	0.0%
Subtotal - Capital/Reserve Funds	185,000	185,000	0.0%
Other Transfers Out			
11003038 Trns to Kendall Area Transit	25,500	-	-100.0%
11003038 Trns to 27th Payroll Fund	-	30,000	
11003038 Trns to Health Care Fund	4,050,000	3,888,000	-4.0%
11003038 Trns to Historic Pres. CLG	13,200	-	-100.0%
Subtotal - Other Transfers Out	4,088,700	3,918,000	-4.2%
TOTAL TRANSFERS OUT	4,378,460	4,213,946	-3.8%
TOTAL EXPENDITURES AND TRANSFERS OUT	30,371,782	34,207,218	12.6%